

MINUTES OF THE SENATE COMMITTEE ON WAYS AND MEANS.

The meeting was called to order by Senator August "Gus" Bogina, Chairperson at 2:52 p.m. on April 30, 1991, in Room 123-S of the Capitol.

All members were present except:

Committee staff present:

Norman Furse, Revisors' Office
Diane Duffy, Kansas Legislative Research Department
Judy Bromich, Administrative Assistant
Ronda Miller, Committee Secretary

Conferees appearing before the committee:

None

HB 2643 - AN ACT concerning school districts; relating to budgets of operating expenses per pupil

Ben Barrett, Legislative Research Department, explained details of the bill to the Committee, noting that it is a corrective bill to SB 26. He stated that the language within SB 26 has the effect of allowing districts that spend below the median to increase their budget to the median for their enrollment category. In answer to a question, he stated that HB 2643 corrects both the budget lid for FY92 and the permanent budget controls.

Dale Dennis submitted a proposed finance plan (Attachment 1) for the Committee's review and compared it to present law (SB 26). He told members that the changes within the proposal from current law are the definition of district wealth (40% of taxable income) and budget controls (0% - 0% plus 2.2% for 4th enrollment category not to exceed median of 5th category), page 2 of Attachment 1.

There was discussion regarding the constitutionality of 0% - 0% budget lids. Staff indicated that, because of the state's fiscal constraints, the court might apply a rational basis to 0% - 0% budget controls for one year. It was stated that HB 2643 does not change the permanent budget controls which are 3 and 9.

In answer to a question, Mr. Dennis stated that school districts would need an additional \$39. million to fund special education and transportation.

Senator Allen inquired about the impact of changing the 3 year phase-in plan for 4th enrollment category districts to a 6 year phase-in. Mr. Dennis stated that the impact on this fiscal year would be \$10.-\$12. million that would go into the School District Equalization Act.

Senator Doyen moved, Senator Gaines seconded, that HB 2643 be amended by including budget controls of 0% - 0% and 2.2% for 4th enrollment category. Senator Kerr objected to the 2.2%, noting that it would cause the 4th enrollment category to stay at the bottom of status for another 6 years. Senator Allen asked for a division of the question.

Senator Winter offered a substitute motion to amend HB 2643 by including budget controls of .5% - 1.5%. Senator Brady seconded the substitute motion which carried on a voice vote.

Senator Rock offered a substitute motion for the original motion to amend the 2.2% budget control for the 4th enrollment category to 3.3%. Senator Brady seconded the substitute motion which failed on a voice vote.

The primary motion was to amend HB 2643 by including budget controls of 2.2% for the 4th enrollment category. The motion failed, which left the 4.4%

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON WAYS AND MEANS, April 30, 1991.

budget controls intact.

Senator Doyen moved, Senator Allen seconded, that the definition of district wealth be 40% of taxable income for one year.

Senator Brady offered a substitute motion to power equalize the income tax rebate and send it through the equalization formula contained in HB 2643. Senator Feleciano seconded the motion which carried on a show of hands.

Senator Brady moved, Senator Parrish seconded, that HB 2643 as amended be recommended favorable for passage. The motion carried on a roll call vote.

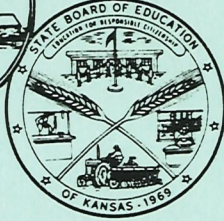
The Chairman adjourned the meeting at 3:30 p.m.



Kansas State Department of Education

Kansas State Education Building

120 East 10th Street Topeka, Kansas 66612-1103



(913) 296-3201

April 30, 1991

FROM: State Department of Education and
Legislative Research Department

SUBJECT: Proposed School Finance Plan

Attached is a computer printout (L9190) which estimates the amount of state aid (Column 15) that each school district would receive under a proposed school finance plan. The property tax estimates for 1991-92 for individual school districts have been included in this printout (Column 18) but should be used cautiously for the following reasons.

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

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

GENERAL FUND MINIMUM MILL RATE EXPLANATION

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

SWAM
April 30, 1991
Attachment 1

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	\$ -----	\$ 1,683,228
	-----	25,000
TOTAL	\$ 1,647,407	\$ 1,708,228
General State Aid Basic	\$ 543,370	\$ 519,306
Additional Guarantee	1,484	0
SUBTOTAL	\$ 544,854	\$ 519,306
Special Provision for Appeals Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority	1,066(e) 0	12,994
TOTAL, General State Aid	\$ 545,920	\$ 532,300
School District Ad Valorem Tax Reduction Fund	0	0
Income Tax Rebate	189,700	201,000
TOTAL, General Aid, SDAVTR, & Rebate	\$ 735,620	\$ 733,300
Transportation Aid	47,615(d)	45,000(f)
GRAND TOTAL Increase over 1990-91	\$ 783,235	\$ 778,300 (4,935)
State Aid Ratio (b)	33.1%	31.2%
State Aid and Income Tax Ratio (c)	44.7%	42.9%
Est. Property Tax Increase	\$ 47,996	\$ 77,096
Est. KPERS Requirement	44,879	51,850
Est. KPERS Increase over 1990-91		6,971

- a) Based on latest information available
- b) General state aid divided by general fund budget
- c) General state aid, income tax rebate, and SDAVTRF divided by general fund budget
- d) Based on 96% entitlement
- e) Estimated amount to fund appeals to State Board of Tax Appeals for operating cost due to construction
- f) Based on 83% entitlement

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

	Current Law	Proposed Plan
Basic Budget Controls	3% - 9%	0% - 0% plus 2.2% for 4th enr. cat. not to exceed median of 5th cat.*
Decline in Enrollment	Use prior year's enrollment if decline is less than 4% for large enrollment category or less than 10% for the two small enrollment categories (0-400). A mathematical linear transition will be computed for districts in the 400-2,000 category which will vary 4%-10%. If enrollment declines more than specified percentages, the budget computation is based on prior year's enrollment less the number of pupils the enrollment exceeds the percentage threshold	Same
Hold Harmless	N.A.	N.A.
Local Effort Rate	N.A.	5.225%
District Wealth	Two-year average of assessed val. and taxable income**	One-year assessed val. & 40% of taxable income
Income Tax Rebate	24% of liability before credits for taxes paid to another state.	Same
P.L. 874	Percent of local revenue equalized to total local revenue	Same
Motor Vehicle Excise Tax & IRB's	Prior year's motor vehicle & IRB in lieu payments as part of local effort	Same
Appeals	Construction, spec. ed., utilities, transportation, enrollment, elem. guidance, & bilingual ed.	Same
Transfers from General Fund	Transportation, spec. ed., driver training, adult ed., adult supp., food service, voc. ed., capital outlay, ilingual ed., inservice ed., parent ed., & educ. excellence funds	Same
Enrollment Categories	0-199.9 200-399.9 400-1,999.9 2,000-9,999.9 10,000 and over	Same
Minimum Levy	None	Reduce cat. aid until gen. fund mill rate equals 3/5ths of state median or state aid is zero***

*In addition, prior year's increases in social security, insurance, utilities, and unused budget authority. (Authorizes up to 0% of unused budget authority in 1991-92.)

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

***Categorical aid includes transportation, food service, bilingual, in. driver training, parent education, and income tax rebate

PREPARED BY: State Department of Education and
Legislative Research Department
Computer Printout: L9190
Date: April 30, 1991

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

	<u>Actual</u> <u>1990-91</u>	<u>Proposed</u> <u>Plan</u> <u>1991-92</u>
General Fund Budget Limitations	1%-2% plus 1% subject to protest petition	0%-0% plus 2.2% for 4th enr. cat. not to exceed median of 5th cat.
Est. General Fund Budget	1,647,407	1,708,228
Percent Budget Increase	4.9%	3.7%*
General State Aid (including additional guarantee)	545,920	532,300
School District Ad Valorem Tax Reduction Fund	0	0
Income Tax Rebate (a)	189,700	201,000
Ratio of General State Aid and Income Tax Rebate to Budget	44.7%	42.9%
Est. Property Tax Increase (b)	47,996	77,096
Est. Property Tax Rate Increase	3.4 mills	5.5 mills
Est. Percent Increase in Teacher Salaries (b)	4.4%	3.2%**

General Assumptions

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

(a) Based upon the current law

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

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

<u>FTE</u> <u>9-15-86</u>	<u>FTE</u> <u>9-20-87</u>	<u>FTE</u> <u>9-20-88</u>	<u>FTE</u> <u>9-20-89</u>	<u>Est. FTE</u> <u>9-20-90</u>	<u>Est. FTE</u> <u>9-20-91</u>
394,410.0	399,979.0	403,822.9	408,394.0	415,000.0	421,020.0

* The statewide average budget increase will be approximately 2.3% 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 1.8% except for the fourth enrollment category.

COLUMN EXPLANATION

- Column 1 - Estimated September 20, 1991, FTE enrollment
- 2 - 1990-91 estimated general fund budget per pupil
- 3 - 1991-92 estimated percentage increase authorized in general fund budget per pupil utilizing the following medians
- | | |
|---|---------------------------|
| 0-399.9 (use 200-399.9 category median) | \$ 5,215 |
| 400-1,999.9 (use 200-399.9 category median with linear transition) | \$5,215 - 1.21625 (E-400) |
| 2,000-9,999.9 (use 2,000-9,999.9 category median) Plus 2.2% 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 0% - 0% plus 2.2% for 4th enrollment category not to exceed median of the 5th enrollment category
- 6 - Difference (Column 5 - 4)
- 7 - 1990-91 estimated general (basic) state aid
- 8 - 1990-91 estimated additional guarantee (grandfather clause)
- 9 - 1990-91 estimated income tax rebate
- 10 - 1990-91 estimated total state aid (Columns 7 + 8 + 9)
- 11 - 1991-92 estimated general (basic) state aid
- 12 - 1991-92 estimated school district ad valorem tax reduction
- 13 - 1991-92 estimated income tax rebate
- 14 - 1991-92 estimated total state aid (Columns 11 + 12 + 13)
- 15 - Difference (Column 14 - 10)
- 16 - 1991-92 millage equivalency of Column 15 (Column 15 divided by assessed valuation)
- 17 - 1990-91 general fund mill rate
- 18 - ESTIMATED 1991-92 General fund mill rate

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

ALLEN	001																		
MARMATH VALLEY	D0256	335.0	4,598.23	0.0	1,586,388	1,586,389	1	817,493	0	108,036	925,529	722,838	0	116,829	839,667	-85,862	-7.44	45.27	55.43
IOLA	D0257	1,820.0	3,250.99	0.0	5,918,426	5,918,427	1	3,288,334	0	438,074	3,726,408	3,366,587	0	473,732	3,840,319	113,911	4.18	64.79	58.51
HUMBOLDT	D0258	603.0	4,685.54	0.0	2,827,725	2,827,723	-2	1,598,936	0	150,303	1,749,239	1,646,950	0	162,537	1,809,487	60,248	3.93	42.91	37.15
ANDERSON	002																		
GARNETT	D0363	940.0	4,173.09	0.0	4,166,000	4,165,996	-4	1,825,999	0	334,072	2,160,071	1,571,138	0	361,264	1,932,402	-227,669	-7.38	49.31	59.35
CREST	D0479	305.0	4,950.82	0.0	1,510,000	1,510,000	0	981,712	0	53,695	1,035,407	910,629	0	58,045	968,694	-66,713	-7.83	44.43	55.22
ATCHISON	003																		
ATCHISON CO COM	D0377	745.0	5,249.10	0.0	3,928,950	3,928,951	1	1,903,745	0	180,711	2,084,476	2,093,092	0	195,421	2,288,513	204,037	10.54	63.78	48.78
ATCHISON PUBLIC	D0409	1,685.0	3,562.69	0.0	5,983,542	6,003,133	19,591	2,327,481	0	696,196	3,023,677	2,315,883	0	732,864	3,068,747	45,070	1.29	64.23	62.73
BARBER	004																		
BARBER COUNTY N	D0254	760.0	4,325.28	0.0	3,367,232	3,367,230	-2	1,197,316	0	231,021	1,428,337	804,588	0	249,826	1,054,414	-373,923	-9.74	42.01	55.49
SOUTH BARBER	D0255	318.0	5,381.14	0.0	1,641,249	1,711,203	69,954	366,382	0	98,433	464,815	240,127	0	106,445	346,572	-118,243	-5.59	48.27	60.93
BARTON	005																		
CLAFLIN	D0354	289.0	5,631.98	0.0	1,498,107	1,627,642	129,535	528,171	0	83,054	611,225	516,929	0	89,814	606,743	-4,482	-0.31	49.32	62.85
ELLINWOOD PUBLI	D0355	545.0	5,079.07	0.0	2,766,572	2,768,093	1,521	1,362,457	0	160,505	1,522,962	1,146,105	0	173,570	1,319,675	-203,287	-10.02	41.60	55.52
GREAT BEND	D0428	3,305.7	3,230.98	2.2	10,703,262	10,938,734	235,472	3,206,743	5,790	1,281,713	4,494,246	2,612,215	0	1,386,039	3,998,254	-495,992	-5.53	48.57	59.87
HOISINGTON	D0431	750.0	4,344.17	0.0	3,265,945	3,265,947	2	1,557,724	0	224,960	1,782,684	1,473,822	0	243,271	1,717,093	-65,591	-2.71	43.54	47.08
BOURBON	006																		
FT SCOTT	D0234	2,020.0	3,232.23	2.2	6,542,349	6,686,290	143,941	2,752,822	14,695	671,842	3,439,359	2,750,683	0	726,528	3,477,211	37,852	0.95	57.57	61.19
UNIONTOWN	D0235	485.0	4,618.42	0.0	2,223,769	2,239,934	16,165	1,434,149	0	81,124	1,515,273	1,475,051	0	87,727	1,562,778	47,505	4.38	33.15	30.00
BROWN	007																		
HIAMATHA	D0415	1,210.0	4,138.40	0.0	4,959,877	5,007,464	47,587	2,307,818	0	335,096	2,642,914	2,421,559	0	362,372	2,783,931	141,017	4.62	61.29	56.86
BROWN COUNTY	D0430	660.0	4,505.60	0.0	2,970,090	2,973,696	3,606	1,894,176	0	131,356	2,025,532	1,885,394	0	142,048	2,027,442	1,910	0.14	58.58	58.52
BUTLER	008																		
LEON	D0205	760.0	3,888.95	0.0	2,903,100	2,935,602	32,502	1,661,375	0	157,226	1,818,601	1,763,560	0	170,024	1,933,584	114,983	6.72	44.25	39.20
REMINGTON-WHITE	D0206	500.0	5,208.39	0.0	2,552,113	2,604,195	52,082	974,975	0	171,287	1,146,262	1,029,690	0	185,230	1,214,920	68,658	3.73	67.15	65.92
CIRCLE	D0375	1,280.0	4,149.79	0.0	5,264,009	5,311,731	47,722	2,126,843	0	375,314	2,502,157	1,643,520	0	405,863	2,049,383	-452,774	-9.28	42.97	57.22
ANDOVER	D0385	1,675.0	3,641.95	0.0	6,043,819	6,100,266	56,447	1,923,298	18,369	604,804	2,546,471	2,118,338	0	654,033	2,772,371	225,900	5.58	63.34	57.22
ROSE HILL PUBLI	D0394	1,494.5	4,026.61	0.0	5,729,873	6,017,769	287,896	3,458,155	0	382,644	3,840,799	3,790,468	0	413,790	4,204,258	363,459	19.36	80.68	76.03
DOUGLASS PUBLIC	D0396	760.0	4,502.22	0.0	3,342,897	3,421,687	78,790	2,220,912	0	197,320	2,418,232	2,317,214	0	213,381	2,530,595	112,363	10.16	43.32	39.30
AUGUSTA	D0402	1,982.0	3,219.55	0.0	4,226,604	4,381,148	154,544	2,235,156	0	780,509	3,015,665	2,497,911	0	844,039	3,341,950	324,285	9.68	70.61	63.31
EL DORADO	D0490	2,100.0	3,248.45	2.2	6,808,428	6,971,832	163,404	2,046,835	14,941	896,962	2,958,738	1,749,188	0	969,971	2,719,159	-239,579	-4.55	56.13	66.70
FLINTHILLS	D0492	225.0	5,663.15	0.0	1,294,029	1,294,030	1	474,999	0	48,775	523,774	492,126	0	52,745	544,871	21,097	1.94	52.28	49.44
CHASE	009																		
CHASE COUNTY	D0284	565.5	4,032.70	0.0	2,306,703	2,306,704	1	993,169	0	138,271	1,131,440	986,716	0	149,526	1,136,242	4,802	0.21	43.74	43.27

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

CHAUTAQUA	010																		
CEDAR VALE	D0285	197.5	4,290.27	0.0	830,167	847,328	17,161	390,180	0	47,322	437,502	386,419	0	51,174	437,593	91	0.01	37.04	40.06
CHAUTAQUA COUN	D0286	480.0	4,971.99	0.0	2,403,935	2,403,957	2	1,424,145	0	99,489	1,523,634	1,415,237	0	107,587	1,522,824	-810	-0.06	26.47	30.00
CHEROKEE 011																			
RIVERTON	D0404	698.0	4,537.04	0.0	3,169,125	3,169,122	-3	2,290,951	0	84,913	2,375,864	2,098,153	0	91,824	2,189,977	-185,887	-11.77	31.96	48.29
COLUMBUS	D0493	1,290.0	3,964.98	0.0	5,122,752	5,122,754	2	2,649,342	0	286,670	2,936,012	2,546,463	0	310,004	2,856,467	-79,545	-2.43	53.52	56.69
GALENA	D0499	730.0	4,588.06	0.0	3,349,743	3,349,743	0	2,586,372	0	141,147	2,727,519	2,655,952	0	152,636	2,808,588	81,069	13.93	47.35	30.00
BAXTER SPRINGS	D0508	855.0	4,641.00	0.0	4,007,500	4,007,504	4	2,627,112	0	241,368	2,868,480	2,678,144	0	261,014	2,939,158	70,678	5.56	40.82	32.53
CHEYENNE 012																			
CHEYLIN	D0103	223.0	6,222.83	0.0	1,397,025	1,397,025	0	4,690	0	81,859	86,549	0	0	88,522	88,522	1,973	0.11	61.41	61.14
ST FRANCIS COMM	D0297	425.0	4,812.75	0.0	2,030,980	2,045,419	14,439	769,098	0	121,742	890,840	786,182	0	131,652	917,834	26,994	1.55	48.33	47.22
CLARK 013																			
MINNEOLA	D0219	185.0	5,388.17	0.0	1,058,775	1,058,775	0	267,168	0	68,498	335,666	125,858	0	74,073	199,931	-135,735	-10.74	44.63	59.52
ASHLAND	D0220	266.0	5,303.20	0.0	1,442,470	1,442,470	0	6,009	0	107,683	113,692	0	0	116,448	116,448	2,756	0.11	48.24	47.97
CLAY 014																			
CLAY CENTER	D0379	1,406.9	3,442.10	0.0	5,537,992	5,537,995	3	2,403,825	0	443,535	2,847,360	2,604,713	0	479,637	3,084,350	236,990	6.64	51.09	41.44
CLOUD 015																			
CONCORDIA	D0333	1,332.0	3,975.75	0.0	5,295,704	5,295,699	-5	2,554,427	0	413,368	2,967,795	2,651,658	0	447,015	3,098,673	130,878	4.53	65.91	59.18
SOUTHERN CLOUD	D0334	253.0	5,305.02	0.0	1,371,347	1,371,348	1	605,467	0	72,086	677,553	592,912	0	77,953	670,865	-6,688	-0.64	38.60	39.31
COFFEY 016																			
LEBO-WAVERLY	D0243	495.0	4,508.86	0.0	2,281,482	2,281,483	1	1,397,491	0	137,831	1,535,322	1,328,035	0	149,050	1,477,065	-58,237	-4.63	46.67	52.86
BURLINGTON	D0244	889.3	4,845.78	0.0	4,207,590	4,309,352	101,762	0	0	224,739	224,739	0	0	245,194	245,194	18,455	0.04	7.31	7.55
LEROY-GRIDLEY	D0245	340.0	4,690.12	0.0	1,641,543	1,641,542	-1	876,118	0	106,039	982,157	683,754	0	114,671	798,425	-183,732	-12.94	41.71	59.62
COMANCHE 017																			
COMANCHE COUNT	D0300	430.0	5,471.94	0.0	2,361,142	2,361,142	0	593,586	0	129,266	722,852	165,592	0	139,788	305,380	-417,472	-13.60	47.32	66.25
COMLEY 018																			
CENTRAL	D0462	370.0	4,903.62	0.0	1,775,600	1,814,339	38,739	927,373	0	82,644	1,010,017	1,001,436	0	89,371	1,090,807	80,790	7.31	48.76	43.58
UDALL	D0463	395.0	4,575.62	0.0	1,768,477	1,807,370	38,893	1,043,104	0	125,459	1,168,563	1,110,137	0	135,671	1,245,808	77,245	10.15	74.26	67.27
WINFIELD	D0465	2,440.0	3,289.54	2.2	7,880,433	8,203,060	322,627	2,864,311	0	906,644	3,770,955	2,814,397	0	980,441	3,794,838	23,883	0.45	66.99	74.93
ARKANSAS CITY	D0470	3,040.0	3,438.46	2.2	10,319,152	10,682,894	363,742	4,334,179	0	999,229	5,333,408	4,199,617	0	1,080,563	5,280,180	-53,228	-0.85	56.38	65.83
DEXTER	D0471	150.0	6,520.64	0.0	965,054	978,096	13,042	473,676	0	35,842	509,518	487,818	0	38,760	526,578	17,060	2.99	44.20	43.27
CRAWFORD 019																			
NORTHEAST	D0246	560.0	4,090.85	0.0	2,294,967	2,294,967	0	1,451,174	0	127,401	1,578,575	1,527,347	0	137,771	1,665,118	86,543	9.74	48.31	34.29
CHEROKEE	D0247	780.0	4,684.60	0.0	3,698,488	3,698,492	4	2,303,588	0	178,705	2,482,293	2,234,432	0	193,251	2,427,683	-54,610	-3.36	54.69	59.10
GIRARD	D0248	1,100.0	3,832.53	0.0	4,198,535	4,215,783	17,248	2,607,154	0	278,478	2,885,632	2,586,129	0	301,145	2,887,274	1,642	0.08	35.60	36.42
FRONTENAC PUBLI	D0249	485.0	4,495.12	0.0	2,164,400	2,180,133	15,733	1,325,319	0	133,658	1,458,977	1,367,820	0	144,538	1,512,358	53,381	6.18	40.11	33.77
PITTSBURG	D0250	2,788.0	3,145.57	2.2	8,791,867	8,985,282	193,415	3,218,577	0	1,286,828	4,505,405	2,820,096	0	1,391,571	4,211,667	-293,738	-5.28	60.36	72.34

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COUNTY NAME DISTRICT NAME	0	-BUDGET PER-										-GENERAL FUND BUDGET-					-1990-91-					-ESTIMATED 1991-92-					-TAX RATE-		
		ENROLL		X		EBT.		DIFF		BASIC ADDITIONAL		STATE AID/		TOTAL STATE		BASIC ADDITIONAL		STATE AID/		TOTAL STATE		DIFF		MILL		EST			
		9-20-91	1990-91	INC	1990-91	1991-92	(5 - 4)	AID GUARANTEE	AID GUARANTEE	INCOME	STATE AID	STATE AID	AID GUARANTEE	INCOME	STATE AID	STATE AID	INCOME	STATE AID	STATE AID	(14 - 10)	EQUIV	1990	1991						

DECATUR	020																												
OBERLIN	D0294	610.0	4,524.71	0.0	2,705,779	2,760,073	54,294	977,306	0	178,699	1,156,005	1,131,131	0	193,245	1,324,376	168,371	7.38	47.93	40.96										
PRAIRIE HEIGHTS	D0295	102.0	7,053.87	0.0	715,968	719,495	3,527	217,162	0	24,439	241,601	220,246	0	26,429	246,675	5,074	0.91	65.70	65.26										
DICKINSON 021																													
BOLMON	D0393	318.0	5,967.57	0.0	1,894,705	1,897,687	2,982	907,967	0	90,762	998,729	942,462	0	98,150	1,040,612	41,883	4.05	54.82	49.35										
ABILENE	D0435	1,380.0	3,846.94	0.0	5,278,000	5,308,777	30,777	2,444,079	0	480,786	2,924,865	2,440,020	0	519,921	2,959,941	35,076	1.15	61.68	61.16										
CHAPMAN	D0473	1,204.5	3,949.69	0.0	4,773,197	4,773,200	3	2,215,251	0	244,378	2,459,629	2,128,910	0	264,269	2,393,179	-66,450	-1.99	54.68	57.27										
RURAL VISTA	D0481	357.5	5,173.90	0.0	1,882,265	1,882,265	0	896,595	0	89,921	986,516	935,196	0	97,240	1,032,436	45,920	3.93	64.77	59.06										
HERINGTON	D0487	530.5	4,454.50	0.0	2,416,566	2,416,566	0	1,411,072	0	148,903	1,559,975	1,506,762	0	161,023	1,667,785	107,810	10.78	57.27	41.78										
DONIPHAN 022																													
WATHENA	D0406	510.0	4,793.94	0.0	2,442,990	2,444,909	1,919	1,679,168	0	109,411	1,788,579	1,764,150	0	118,317	1,882,467	93,888	13.63	30.25	30.00										
HIGHLAND	D0425	285.0	5,034.41	0.0	1,515,356	1,515,357	1	957,407	0	63,601	1,021,008	955,919	0	68,778	1,024,697	3,689	0.56	51.78	50.73										
TROY PUBLIC SCH	D0429	372.0	4,814.42	0.0	1,803,000	1,803,000	0	1,164,728	0	97,833	1,262,561	1,227,683	0	105,797	1,333,480	70,919	11.84	37.10	30.00										
MIDWAY SCHOOLS	D0433	190.0	5,730.77	0.0	1,103,746	1,103,746	0	398,791	0	54,106	452,897	470,671	0	58,510	529,181	76,284	10.13	55.94	41.57										
ELWOOD	D0486	230.0	5,639.25	0.0	1,271,087	1,297,028	25,941	782,717	0	34,773	817,490	777,979	0	37,603	815,582	-1,908	-0.26	44.53	50.17										
DOUGLAS 023																													
BALDWIN CITY	D0348	998.0	4,382.26	0.0	4,324,419	4,373,495	49,076	2,216,909	0	295,656	2,512,565	2,335,206	0	319,721	2,654,927	142,362	6.89	63.13	56.66										
EUDORA	D0491	830.0	4,729.02	0.0	3,835,234	3,925,087	89,851	2,363,986	0	231,765	2,595,751	2,536,320	0	250,630	2,786,950	191,199	17.16	32.00	39.51										
LAWRENCE	D0497	8,650.0	3,653.23	1.3	30,475,997	32,022,300	1,546,303	3,319,885	0	4,446,597	7,766,482	1,145,009	0	4,808,533	5,953,542	-1,812,940	-6.07	62.93	78.80										
EDWARDS 024																													
KINGSLEY-OFFERLE	D0347	396.0	5,346.92	0.0	2,136,094	2,136,095	1	639,299	0	233,815	873,114	598,518	0	252,847	851,365	-21,749	-1.37	71.84	73.34										
LEWIS	D0502	187.0	5,504.86	0.0	1,018,399	1,029,409	11,010	203,290	3,064	68,094	274,448	95,521	0	73,637	169,158	-105,290	-7.76	46.51	58.46										
ELK 025																													
WEST ELK	D0282	460.0	5,121.68	0.0	2,315,000	2,355,973	40,973	1,180,315	0	143,539	1,323,854	1,097,838	0	155,222	1,253,060	-70,794	-4.54	23.72	33.76										
ELK VALLEY	D0283	180.0	4,822.07	0.0	932,358	952,359	1	662,261	0	29,700	691,961	606,610	0	32,118	638,728	-53,233	-11.20	46.17	61.68										
ELLIS 026																													
ELLIS	D0388	365.0	5,286.15	0.0	1,935,875	1,955,876	1	877,350	0	107,958	985,508	695,948	0	116,746	812,694	-172,814	-10.19	43.23	57.33										
VICTORIA	D0432	388.0	4,582.69	0.0	1,810,161	1,810,163	2	987,009	0	96,593	1,083,602	854,107	0	104,455	958,562	-125,040	-8.68	30.33	42.30										
HAYS	D0489	3,462.0	3,481.96	2.2	11,880,791	12,319,735	438,944	3,006,170	184,465	1,415,647	4,606,282	2,407,310	0	1,530,876	3,938,186	-668,096	-6.37	63.76	78.59										
ELLSWORTH 027																													
ELLSWORTH	D0327	775.0	4,800.83	0.0	3,691,833	3,720,643	28,808	1,915,469	1,492	208,815	2,125,976	2,060,269	0	225,812	2,286,081	160,105	8.85	68.99	58.48										
LORRAINE	D0328	492.0	5,830.06	0.0	2,850,900	2,868,390	17,490	189,522	0	152,521	342,043	215,234	0	164,935	380,169	38,126	1.12	64.14	63.22										
FINNEY 028																													
HOLCOMB	D0363	680.0	5,192.93	0.0	3,422,142	3,531,192	109,050	0	0	93,027	93,027	0	0	100,599	100,599	7,572	0.07	29.93	31.23										
GARDEN CITY	D0457	6,423.1	3,271.03	2.2	20,419,756	21,472,359	1,052,603	7,945,035	0	1,914,995	9,860,030	7,521,487	0	2,070,869	9,592,356	-267,674	-1.58	53.73	66.93										
FORD 029																													
SPEARVILLE-WIND	D0381	265.0	4,843.67	0.0	1,269,041	1,283,573	14,532	654,654	0	65,547	720,201	685,600	0	70,882	756,482	36,281	4.30	50.88	47.24										
DODGE CITY	D0443	4,150.0	3,203.32	2.2	13,298,600	13,591,139	292,539	4,167,583	45,976	1,492,696	5,706,255	3,342,303	0	1,614,196	4,956,499	-749,756	-6.30	54.05	66.22										
BUCKLIN	D0459	320.0	4,030.63	0.0	1,324,063	1,324,062	-1	632,771	0	104,272	737,043	479,258	0	112,759	592,017	-145,026	-9.60	37.85	51.10										

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

FRANKLIN	030																		
WEST FRANKLIN	D0287	791.0	4,516.54	0.0	3,550,000	3,572,583	22,583	2,169,807	0	143,410	2,313,217	2,252,634	0	155,083	2,407,717	94,500	6.02	50.20	43.68
CENTRAL HEIGHTS	D0288	535.0	4,218.75	0.0	2,295,000	2,295,000	0	1,537,914	0	124,295	1,662,209	1,501,229	0	134,412	1,635,441	-26,568	-2.64	36.61	39.98
MILLSVILLE	D0289	750.0	4,617.60	0.0	3,405,482	3,463,200	57,718	1,941,730	0	234,571	2,176,301	1,977,793	0	253,664	2,231,457	55,156	3.76	61.97	62.18
OTTAWA	D0290	2,280.0	3,164.04	2.2	6,973,550	7,372,722	399,172	3,119,420	0	710,696	3,830,116	3,344,664	0	768,544	4,113,208	283,092	6.92	56.79	61.27
GEARY	031																		
JUNCTION CITY	D0475	4,855.0	3,259.82	2.2	22,345,402	22,837,707	492,305	13,113,124	0	1,176,669	14,289,793	12,014,774	0	1,272,445	13,287,219	-1,002,574	-12.41	45.11	71.23
GOVE	032																		
GRINWELL PUBLIC	D0291	154.5	7,118.87	0.0	1,021,538	1,099,865	78,307	285,316	0	44,946	330,262	350,451	0	48,605	399,056	68,794	8.47	66.61	69.04
GRAINFIELD	D0292	188.0	6,467.58	0.0	1,250,171	1,253,505	3,334	354,481	0	59,793	414,274	333,766	0	64,660	398,426	-15,848	-1.53	61.57	64.05
QUINTER PUBLIC	D0293	364.0	4,807.39	0.0	1,757,100	1,757,101	1	893,671	0	101,220	994,891	853,891	0	109,459	963,350	-31,541	-2.51	50.70	54.00
GRAHAM	033																		
WEST GRAHAM-MOR	D0280	111.5	8,550.42	0.0	974,748	974,748	0	247,576	0	31,793	279,369	37,370	0	34,381	71,751	-207,618	-23.04	66.53	98.68
HILL CITY	D0281	522.5	5,314.87	0.0	2,787,650	2,787,649	-1	1,279,953	0	139,717	1,419,670	1,109,332	0	151,089	1,260,421	-159,249	-7.39	49.14	59.31
GRANT	034																		
ULYSSES	D0214	1,480.0	3,887.00	0.0	6,306,661	6,530,160	223,499	0	0	483,527	483,527	0	0	522,884	522,884	39,357	0.19	24.85	26.11
GRAY	035																		
CIMARRON-ENSIGN	D0102	565.0	5,001.43	0.0	2,818,305	2,825,808	7,503	1,137,473	0	173,683	1,311,156	1,061,473	0	187,820	1,249,293	-61,863	-2.85	45.09	49.39
MONTEZUMA	D0371	190.0	6,263.36	0.0	1,221,356	1,221,355	-1	311,352	0	87,308	398,660	214,003	0	94,415	309,218	-89,442	-8.22	69.26	80.55
COPELAND	D0476	112.0	9,136.33	0.0	1,036,973	1,036,973	0	0	0	56,617	56,617	0	0	61,226	61,226	4,609	0.44	86.62	85.86
INGALLS	D0477	260.0	4,848.34	0.0	1,260,569	1,260,568	-1	531,978	0	57,786	589,764	518,457	0	62,489	580,946	-8,818	-0.74	50.10	51.00
GREELEY	036																		
GREELEY COUNTY	D0200	353.5	4,770.38	0.0	1,750,731	1,750,729	-2	137,693	0	123,603	261,296	109,946	0	133,664	243,610	-17,686	-0.68	43.46	44.29
GREENWOOD	037																		
MADISON-VIRGIL	D0386	280.0	5,627.40	0.0	1,606,622	1,606,623	1	836,826	0	79,494	916,320	766,677	0	85,945	852,642	-63,678	-6.33	51.37	60.02
EUREKA	D0389	760.0	5,049.70	0.0	3,810,002	3,837,772	27,770	1,908,040	0	225,631	2,133,671	1,849,395	0	243,997	2,093,392	-40,279	-1.84	54.09	58.29
HAMILTON	D0390	110.5	6,412.90	0.0	708,625	708,625	0	273,260	0	22,660	295,920	191,481	0	24,504	215,985	-79,935	-11.96	49.42	66.07
HAMILTON	038																		
BYRACUSE	D0494	421.0	4,907.57	0.0	2,075,904	2,075,902	-2	15,126	0	184,325	199,451	0	0	199,328	199,328	-123	0.00	43.26	43.15
HARPER	039																		
ANTHONY-HARPER	D0361	1,060.0	4,207.87	0.0	4,447,715	4,460,342	12,627	1,586,344	0	347,869	1,934,213	1,506,964	0	376,184	1,883,148	-51,065	-1.31	54.58	56.66
ATTICA	D0511	220.0	5,117.83	0.0	1,148,953	1,148,953	0	544,674	0	59,250	603,924	420,752	0	64,073	484,825	-119,099	-10.87	49.82	64.90
HARVEY	040																		
BURRTON	D0369	285.0	5,446.19	0.0	1,519,486	1,552,164	32,678	794,113	0	75,831	869,944	778,626	0	82,003	860,629	-9,315	-0.98	50.22	56.52
NEWTON	D0373	3,260.0	3,303.47	2.2	10,630,251	11,004,249	373,998	3,795,567	0	1,284,868	5,080,435	4,022,090	0	1,389,451	5,411,541	331,106	5.41	77.26	78.34
BEDGWICK PUBLIC	D0439	416.0	5,357.00	0.0	2,183,657	2,228,512	42,855	1,317,727	0	151,720	1,469,447	1,406,991	0	164,070	1,571,061	101,614	15.74	51.39	38.68
HALSTEAD	D0440	750.0	4,855.41	0.0	3,639,131	3,641,558	2,427	1,905,810	0	213,297	2,119,107	1,967,950	0	230,658	2,198,608	79,501	4.37	63.21	56.97
HEBSTON	D0460	760.0	4,680.89	0.0	3,527,987	3,557,476	29,489	1,810,611	0	260,669	2,071,280	1,746,148	0	281,887	2,028,035	-43,245	-2.15	58.83	63.70

DISTRICT NAME	COUNTY NAME	0	BUDGET PER-		GENERAL FUND BUDGET		1990-91		ESTIMATED 1991-92				TAX RATE-I						
			ENROLL	1990-91	1990-91	EST.	DIFF	STATE AID/INCOME	TOTAL STATE AID	BASIC ADDITIONAL AID	STATE AID/INCOME	TOTAL STATE AID	DIFF (14-10)	MILL EQUIV	EST 1990	EST 1991			

HASKELL	041																		
SUBLETTE	D0374	500.0	4,946.92	0.0	2,359,683	2,473,460	113,777	175,782	0	195,666	371,448	0	0	211,592	211,592	-159,856	-3.14	37.00	44.63
BATAVIA	D0507	370.0	6,107.90	0.0	2,282,522	2,282,522	0	0	0	148,667	148,667	0	0	160,767	160,767	12,100	0.13	21.09	20.86

HODGEMAN	042																		
JETHRE	D0227	265.0	5,259.63	0.0	1,388,543	1,393,802	5,259	356,745	0	81,119	437,864	328,983	0	87,721	416,704	-21,160	-1.41	58.59	60.95
HANSTON	D0228	146.0	6,602.14	0.0	977,117	977,117	0	342,918	0	30,112	373,030	242,929	0	32,563	275,492	-97,538	-10.64	54.84	69.64

JACKSON	043																		
NORTH JACKSON	D0335	430.0	5,158.66	0.0	2,200,167	2,218,224	18,057	1,434,606	0	85,042	1,519,648	1,533,704	0	91,964	1,625,668	106,020	14.11	42.35	30.00
HOLTON	D0336	990.0	4,402.54	0.0	4,218,514	4,358,515	140,001	2,426,673	0	270,723	2,697,396	2,728,833	0	292,759	3,021,592	324,196	21.13	64.73	48.36
HAYETTA	D0337	773.5	4,633.22	0.0	3,583,797	3,583,796	-1	2,290,706	2,770	168,910	2,462,386	2,464,143	0	182,659	2,646,802	184,416	19.05	43.48	30.00

JEFFERSON	044																		
VALLEY FALLS	D0338	486.0	4,260.53	0.0	2,074,880	2,074,878	-2	1,384,839	0	113,672	1,498,511	1,445,013	0	122,924	1,567,937	69,426	9.65	39.49	30.00
JEFFERSON COUNTY	D0339	425.0	5,123.27	0.0	2,268,072	2,268,072	0	1,441,680	0	98,559	1,540,239	1,481,466	0	106,581	1,588,047	47,808	5.76	43.23	34.84
JEFFERSON WEST	D0340	720.0	4,904.20	0.0	3,491,787	3,531,024	39,237	1,956,614	0	257,980	2,214,594	2,004,347	0	278,979	2,283,326	68,732	5.39	56.47	53.00
OSKALOUSA PUBLI	D0341	575.0	4,611.54	0.0	2,607,826	2,651,636	43,810	1,539,942	0	153,292	1,693,234	1,647,081	0	165,769	1,812,850	119,616	11.78	59.98	49.56
MCLOUTH	D0342	525.0	4,783.97	0.0	2,490,054	2,511,584	21,530	1,511,054	0	139,265	1,650,319	1,564,068	0	150,600	1,714,668	64,349	6.20	48.99	43.06
PERRY PUBLIC SC	D0343	937.0	4,309.14	0.0	3,983,800	4,037,664	53,864	2,135,672	0	282,296	2,417,968	2,161,335	0	305,274	2,466,629	48,661	2.56	58.68	58.95

JEMELL	045																		
WHITE ROCK	D0104	162.0	8,254.75	0.0	1,415,689	1,415,690	1	353,364	0	54,687	408,051	207,989	0	59,139	267,128	-140,923	-13.35	68.28	86.83
HANKATO	D0278	290.0	5,269.39	0.0	1,504,411	1,504,411	0	882,419	0	76,425	938,844	836,046	0	82,646	918,692	-40,152	-5.49	69.29	76.69
JEMELL	D0279	200.0	5,860.00	0.0	1,183,720	1,183,720	0	515,946	0	75,727	591,673	473,263	0	81,890	555,153	-36,520	-4.39	55.57	61.47

JOHNSON	046																		
BLUE VALLEY	D0229	9,700.0	4,709.72	0.0	42,500,000	45,684,284	3,184,284	3,844,547	221,741	4,357,255	8,423,543	0	0	4,711,919	4,711,919	-3,711,624	-6.99	58.64	77.19
SPRING HILL	D0230	1,260.0	4,028.56	0.0	5,031,677	5,075,986	44,309	2,479,129	0	399,931	2,879,060	2,708,738	0	432,484	3,141,222	262,162	11.24	80.13	66.79
GARDNER-EDGERTD	D0231	1,622.5	3,881.09	0.0	6,297,069	6,297,069	0	2,114,896	0	665,337	2,780,233	1,866,564	0	719,493	2,586,057	-194,176	-4.18	63.03	68.49
DEBOTO	D0232	1,760.0	3,758.95	0.0	6,419,542	6,615,752	196,210	2,530,775	0	453,866	2,984,641	2,546,244	0	490,809	3,037,053	52,412	1.17	62.04	66.72
OLATHE	D0233	15,073.5	4,149.05	0.0	58,890,000	62,540,705	3,650,705	19,223,463	0	5,861,870	25,085,333	18,439,122	0	6,339,005	24,778,127	-307,206	-0.71	67.04	80.28
SHAWNEE MISSION	D0512	30,223.7	4,079.91	0.0	119,117,818	123,309,976	4,192,158	0	0	43,306,010	43,306,010	0	0	42,690,083	42,690,083	-615,927	-0.42	39.79	44.78

KEARNY	047																		
LAKIN	D0215	670.0	5,156.55	0.0	3,361,042	3,454,889	93,847	0	0	213,903	213,903	0	0	231,314	231,314	17,411	0.12	20.67	21.43
DEERFIELD	D0216	268.0	5,048.65	0.0	1,401,000	1,401,000	0	9,879	0	51,366	61,245	0	0	55,547	55,547	-5,698	-0.11	22.33	22.46

KINGMAN	048																		
KINGMAN	D0331	1,085.5	4,365.25	0.0	4,707,925	4,738,479	30,554	1,287,170	0	377,252	1,664,422	916,229	0	407,959	1,324,188	-340,234	-6.56	50.60	60.47
CUNNINGHAM	D0332	321.0	6,458.23	0.0	1,992,364	2,073,092	80,728	228,537	0	79,834	308,371	0	0	86,332	86,332	-222,039	-8.10	47.35	63.03

KIOWA	049																		
GREENSBURG	D0422	387.0	4,833.68	0.0	1,880,302	1,880,302	0	728,410	0	141,935	870,345	488,159	0	153,488	641,647	-228,698	-11.06	38.48	53.78
MULLINVILLE	D0424	95.010	5,444.18	0.0	948,976	1,001,697	52,721	47,279	643	29,077	76,999	0	0	31,443	31,443	-45,556	-3.43	67.79	79.10
HAVILAND PUBLIC	D0474	169.5	6,726.55	0.0	1,204,053	1,204,052	-1	400,028	0	46,360	446,388	142,193	0	50,134	192,327	-234,061	-20.09	61.20	89.23

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COUNTY NAME DISTRICT NAME	ENROLL 9-20-91	(3) 1990-91	GENERAL FUND BUDGET				1990-91				ESTIMATED 1991-92				TAX RATE-1			
			BUDGET PER-		EST. 1991-92	DIFF (5 - 4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	DIFF (14 - 10)	MILL EQUIVI	1990	1991
			(1)	(2)														
LABELLE 050																		
PARSONS D0503	1,850.0	3,439.85	0.0	6,367,171	6,367,162	-9	2,874,611	0	729,506	3,604,117	2,881,143	0	788,885	3,670,028	65,911	2.20	75.27	71.53
OSWEGO D0504	469.5	5,049.77	0.0	2,370,869	2,370,867	-2	1,591,690	0	111,925	1,703,615	1,547,138	0	121,036	1,668,174	-35,441	-3.68	40.64	45.48
CHECTOPA D0505	296.0	5,279.24	0.0	1,626,006	1,626,006	0	1,139,215	0	56,153	1,195,368	1,151,052	0	60,724	1,211,776	16,408	3.16	39.49	34.77
LABELLE COUNTY D0506	1,610.0	3,644.38	0.0	5,867,446	5,867,432	6	3,320,744	0	337,845	3,658,589	3,486,247	0	365,344	3,851,591	193,002	7.09	50.07	39.82
LANE 051																		
HEALY PUBLIC SC D0468	108.0	6,559.67	0.0	708,444	708,444	0	31,559	0	79,718	111,277	0	0	86,207	86,207	-25,070	-2.85	58.79	62.34
DIGHTON D0482	397.0	4,980.21	0.0	1,947,263	1,977,143	29,880	601,609	0	127,739	729,348	609,766	0	138,136	747,902	18,554	0.95	43.73	44.52
LEAVENWORTH 052																		
EASTON D0449	628.0	4,414.50	0.0	2,763,475	2,772,306	8,831	1,414,401	0	143,999	1,558,400	1,492,350	0	155,720	1,648,070	89,670	6.41	56.94	48.64
LEAVENWORTH D0453	4,275.0	3,235.13	2.2	13,735,403	14,134,433	399,030	5,028,185	0	1,540,561	6,568,746	4,074,778	0	1,665,957	5,740,735	-828,011	-8.79	56.60	74.81
BABENOR-LINWOOD D0458	1,290.0	4,199.88	0.0	5,230,953	5,375,846	144,893	2,266,361	0	422,477	2,688,838	2,438,530	0	456,865	2,895,395	206,557	8.12	61.09	57.82
TONGANDXIE D0464	1,415.0	4,115.98	0.0	5,583,328	5,824,112	240,784	2,760,427	0	396,580	3,157,007	3,226,712	0	428,860	3,655,572	498,565	19.70	69.65	55.92
LANSING D0469	1,725.0	3,929.15	0.0	6,451,660	6,777,784	326,124	3,626,978	0	336,311	3,983,289	3,924,404	0	385,314	4,309,718	326,429	11.53	47.83	48.63
LINCOLN 053																		
LINCOLN D0298	406.0	5,308.73	0.0	2,158,000	2,157,999	-1	934,797	0	126,926	1,041,723	926,739	0	137,258	1,063,997	2,274	0.15	47.18	46.75
SYLVAN GROVE D0299	213.5	4,819.19	0.0	995,162	1,028,897	33,735	449,634	0	50,302	499,936	468,712	0	54,396	523,108	23,172	2.60	46.46	48.35
LINN 054																		
PLEASANTON D0344	408.0	5,294.84	0.0	2,226,482	2,226,480	-2	1,554,394	0	79,778	1,634,172	1,594,539	0	86,271	1,480,810	46,638	6.87	44.35	34.42
JAYHAWK D0346	526.0	4,823.07	0.0	2,534,523	2,536,935	2,412	1,311,658	0	111,771	1,423,429	1,411,849	0	120,869	1,532,718	109,289	7.06	50.17	40.32
PRAIRIE VIEW D0362	815.0	4,883.02	0.0	3,965,986	3,979,661	13,675	25,771	0	201,340	227,111	0	0	217,729	217,729	-9,382	-0.08	32.93	33.18
LOGAN 055																		
OAKLEY D0274	485.0	5,045.75	0.0	2,454,253	2,454,253	-2	773,967	0	156,575	930,542	643,841	0	169,320	813,161	-117,381	-4.68	53.76	62.14
TRIPLAINS D0275	117.0	7,284.48	0.0	845,000	852,284	7,284	5,253	0	29,404	34,657	0	0	31,797	31,797	-2,860	-0.27	66.29	67.65
LYON 056																		
NORTH LYON COUN D0251	725.0	4,269.87	0.0	3,070,035	3,095,656	25,621	1,757,815	0	153,792	1,911,607	1,781,851	0	166,310	1,948,161	36,554	2.04	49.15	48.21
SOUTHERN LYON C D0252	555.5	4,502.24	0.0	2,462,726	2,500,994	38,268	1,344,904	0	140,674	1,485,578	1,391,109	0	152,124	1,543,233	57,655	4.08	53.61	51.69
EMPORIA D0253	4,660.0	3,158.49	2.2	14,717,304	15,042,387	325,083	6,065,649	34,663	1,768,600	7,868,912	5,791,246	0	1,912,558	7,703,804	-165,108	-1.86	64.37	71.94
MARION 057																		
CENTRE D0397	297.0	5,468.17	0.0	1,684,744	1,684,743	-1	768,240	0	73,994	842,234	705,528	0	80,017	785,545	-56,689	-4.48	32.72	38.84
PEABODY-BURNS D0398	400.0	5,240.84	0.0	2,127,780	2,127,781	1	1,131,852	0	115,902	1,247,654	1,123,373	0	125,228	1,248,601	947	0.08	62.19	61.81
MARION D0408	580.0	4,751.97	0.0	2,719,552	2,756,143	36,591	1,396,924	0	185,123	1,582,047	1,421,059	0	200,192	1,621,251	39,204	2.59	50.58	50.25
DURHAM-HILLSBOR D0410	636.5	4,937.47	0.0	3,088,387	3,142,700	54,313	1,489,134	0	204,541	1,693,675	1,548,894	0	221,190	1,770,084	76,409	4.24	53.31	51.59
GOEBBEL D0411	262.5	5,058.52	0.0	1,317,745	1,327,862	10,117	762,587	0	58,399	820,986	794,632	0	63,153	857,785	36,799	5.53	60.66	54.96
MARSHALL 058																		
MARYVILLE D0364	970.0	4,107.72	0.0	4,027,621	4,027,619	-2	1,676,463	0	364,654	2,041,317	1,642,853	0	394,336	2,037,189	-4,128	-0.15	54.60	54.45
VERMILLION D0380	620.0	4,652.50	0.0	2,879,898	2,884,550	4,652	1,577,633	0	136,901	1,714,534	1,629,199	0	148,044	1,777,243	62,709	3.77	48.85	43.77
AXTELL D0488	361.5	5,196.84	0.0	1,795,507	1,878,658	83,151	889,385	0	77,356	966,741	1,040,045	0	83,652	1,123,697	156,956	14.70	62.79	53.70
VALLEY HEIGHTS D0498	465.0	4,487.60	0.0	1,972,299	2,086,734	114,435	1,144,437	0	111,472	1,255,909	1,279,846	0	120,546	1,400,392	144,483	14.30	55.43	52.10

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

HOPKINSON 059																			
LINDSBORG	D0400	826.0	4,461.51	0.0	3,640,589	3,485,207	44,618	1,523,255	0	266,972	1,790,227	1,507,456	0	288,703	1,796,159	5,932	0.22	59.00	60.87
HOPKINSON	D0418	2,305.0	3,370.62	2.2	8,225,318	8,629,149	373,831	1,626,712	11,411	1,041,561	2,679,684	1,560,409	0	1,126,340	2,686,749	7,065	0.09	68.02	74.80
CANTON-GALVA	D0419	410.0	5,054.81	0.0	2,067,419	2,072,472	5,053	968,214	0	147,370	1,115,584	878,053	0	159,366	1,037,419	-78,165	-5.39	36.69	44.48
MOUNDRIIDGE	D0423	465.0	4,786.57	0.0	2,163,528	2,225,755	62,227	788,423	0	213,817	1,002,240	793,935	0	231,221	1,025,176	22,936	1.35	59.25	62.52
INMAN	D0448	445.0	4,880.53	0.0	2,152,315	2,171,836	19,521	1,106,876	0	120,197	1,227,073	1,091,590	0	129,981	1,221,571	-5,502	-0.39	49.40	51.79
MEADE 060																			
FOMLER	D0225	161.0	6,533.72	0.0	989,858	1,051,929	62,071	160,480	0	58,157	218,637	143,815	0	62,891	206,706	-11,931	-1.09	62.00	71.85
MEADE	D0226	403.0	5,059.33	0.0	2,018,672	2,038,910	20,238	49,865	0	121,105	170,970	0	0	130,962	130,962	-40,008	-1.01	36.30	38.41
MIAMI 061																			
OSWANTONIE	D0367	1,136.0	4,052.86	0.0	4,569,602	4,604,049	34,447	2,712,931	0	299,010	3,011,941	2,841,804	0	323,349	3,165,153	153,212	8.23	51.08	41.90
PAOLA	D0368	1,645.0	3,909.29	0.0	6,301,777	6,430,782	129,005	2,051,981	0	651,077	2,703,058	2,363,198	0	704,073	3,067,271	364,213	9.69	71.36	62.47
LOUISBURG	D0416	1,109.0	4,268.77	0.0	4,719,126	4,734,066	14,940	2,187,735	0	421,194	2,608,929	2,270,294	0	455,477	2,725,771	116,842	4.68	55.91	49.81
MITCHELL 062																			
WACONDA	D0272	560.0	4,473.06	0.0	2,616,915	2,616,914	-1	1,166,446	0	138,746	1,305,192	1,244,634	0	150,039	1,394,673	89,481	5.83	58.71	50.31
BELOIT	D0273	810.0	4,523.13	0.0	3,664,200	3,664,204	4	1,541,564	0	287,396	1,828,960	1,664,974	0	310,789	1,975,763	146,803	6.13	52.08	43.18
MONTGOMERY 063																			
CANEY VALLEY	D0436	775.0	4,800.74	0.0	3,742,173	3,742,177	4	2,507,667	0	165,202	2,672,869	2,392,286	0	178,648	2,570,934	-101,935	-6.50	42.94	51.76
COFFEYVILLE	D0445	2,710.0	3,473.30	2.2	9,410,219	9,619,714	209,495	4,224,684	70,108	834,582	5,129,374	3,885,556	0	902,514	4,788,070	-341,304	-5.92	59.67	73.02
INDEPENDENCE	D0446	2,340.0	3,243.87	2.2	7,556,929	7,757,662	200,733	3,003,269	0	812,812	3,816,081	2,515,809	0	878,972	3,394,781	-421,300	-7.60	51.51	67.19
CHERRYVALE	D0447	646.0	4,795.67	0.0	3,098,000	3,098,003	3	2,240,644	0	134,146	2,374,790	2,208,516	0	145,065	2,353,581	-21,209	-2.28	27.52	30.33
MORRIS 064																			
MORRIS COUNTY	D0417	1,080.0	4,060.84	0.0	4,397,885	4,397,890	5	2,326,906	0	302,323	2,629,229	2,197,646	0	326,931	2,524,577	-104,652	-3.70	44.10	48.99
MORTON 065																			
ROLLA	D0217	210.0	7,626.94	0.0	1,571,149	1,601,657	30,508	0	0	77,122	77,122	0	0	83,400	83,400	6,278	0.09	20.13	20.63
ELKHART	D0218	583.0	5,104.84	0.0	2,868,920	2,976,122	107,202	632,194	0	199,276	831,470	81,815	0	215,496	297,311	-534,159	-12.46	41.86	62.92
NEMHA 066																			
SABETHA	D0441	1,022.0	4,383.56	0.0	4,480,000	4,479,998	-2	2,329,745	0	337,659	2,667,404	2,345,485	0	365,143	2,710,628	43,224	1.85	56.83	53.86
NEMHA VALLEY S	D0442	401.0	5,740.91	0.0	2,249,862	2,302,105	52,243	903,778	0	162,574	1,066,352	929,238	0	175,906	1,105,044	38,692	2.79	34.93	36.36
B & B	D0451	240.0	5,539.11	0.0	1,310,000	1,329,386	19,386	892,687	0	36,558	929,245	898,665	0	39,534	938,199	8,954	1.63	37.76	40.60
NEOSHO 067																			
ERIE-ST PAUL	D0101	1,105.0	4,299.82	0.0	4,704,000	4,751,301	47,301	2,724,803	0	260,229	2,985,032	2,821,661	0	281,411	3,103,072	118,040	5.59	51.11	46.32
CHANUTE PUBLIC	D0413	1,900.0	3,515.30	0.0	6,665,000	6,679,070	14,070	2,977,804	0	575,056	3,552,860	3,082,459	0	621,864	3,704,323	151,463	4.51	73.20	67.05
NESS 068																			
NESS TRES LA GO	D0301	88.0	8,856.59	0.0	779,380	779,380	0	55,352	0	24,475	79,827	0	0	24,467	24,467	-53,360	-5.29	50.18	57.52
SMOKY HILL	D0302	194.5	5,512.07	0.0	1,127,219	1,127,218	-1	446,063	0	55,111	501,174	207,280	0	59,597	266,877	-234,297	-18.07	40.56	65.74
NESS CITY	D0303	354.0	5,070.65	0.0	1,774,728	1,795,010	20,282	488,545	0	145,929	634,474	328,478	0	157,807	486,285	-148,189	-7.34	50.06	41.64
BAZINE	D0304	130.0	7,330.41	0.0	883,314	952,953	69,639	220,641	0	28,484	249,125	164,500	0	30,803	195,303	-53,822	-5.87	61.64	81.16

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		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
		BUDGET PER-			GENERAL FUND BUDGET				1990-91			ESTIMATED 1991-92				TAX RATE-			
COUNTY NAME	#	EST ENROLL	% INC	1990-91	EST. 1991-92	DIFF (5-4)	BASIC AID	ADDITIONAL AID	STATE AID/INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL AID	GUARANTEE	STATE INCOME	TOTAL STATE AID	DIFF (14-10)	MILL EQUIV	1990	1991

NORTON	069																		
NORTON COMMUNIT	D0211	724.0	4,766.25	0.0	3,422,167	3,450,765	28,598	1,912,865	0	252,566	2,165,431	1,845,423	0	273,124	2,118,547	-46,884	-3.04	51.44	58.03
NORTHERN VALLEY	D0212	172.0	5,888.86	0.0	1,124,773	1,124,772	-1	538,849	0	49,515	588,364	478,711	0	53,545	532,256	-56,108	-7.94	62.72	73.64
WEST SOLOMON VA	D0213	100.0	7,847.61	0.0	847,542	847,542	0	164,726	0	42,789	207,515	36,018	0	46,271	82,289	-125,226	-17.13	63.14	86.97
DBAGE 070																			
DBAGE CITY	D0420	615.0	4,867.73	0.0	2,957,145	2,993,654	36,509	1,676,642	1,614	209,605	1,887,861	1,756,203	0	226,666	1,982,869	95,008	7.45	33.01	30.00
LYNDON	D0421	400.0	5,269.78	0.0	2,115,818	2,115,817	-1	1,262,719	0	126,781	1,389,500	1,258,194	0	137,101	1,395,295	5,795	0.68	43.81	42.46
SANTA FE TRAIL	D0434	1,275.0	4,148.44	0.0	5,208,370	5,289,261	80,891	3,274,434	0	321,781	3,596,215	3,378,460	0	347,973	3,724,433	130,218	7.33	54.87	50.95
BURLINGAME PUBL	D0454	344.0	5,340.22	0.0	1,767,614	1,837,036	69,422	1,150,790	0	90,437	1,241,227	1,272,197	0	97,798	1,369,995	128,768	24.58	46.18	31.18
HARAI DEB CYGN	D0456	300.0	5,136.44	0.0	1,600,000	1,600,001	1	1,117,479	0	63,734	1,181,213	1,035,963	0	68,922	1,104,885	-76,328	-12.24	52.26	69.12
OSBORNE 071																			
OSBORNE COUNTY	D0392	462.5	5,023.67	0.0	2,320,937	2,323,447	2,510	1,084,737	0	164,034	1,250,771	1,121,611	0	177,386	1,298,997	48,226	3.42	56.79	51.96
OTTAMA 072																			
NORTH OTTAMA CO	D0239	630.0	4,285.00	0.0	2,738,117	2,738,115	-2	1,304,413	0	168,279	1,472,692	1,386,289	0	181,976	1,568,265	95,573	4.96	44.15	36.96
TWIN VALLEY	D0240	473.0	4,840.55	0.0	2,279,900	2,289,580	9,680	1,339,124	0	101,309	1,460,433	1,406,346	0	109,555	1,513,901	55,468	4.66	39.00	33.47
PAAWEE 073																			
FT LARNED	D0495	1,103.7	4,278.86	0.0	4,722,579	4,722,578	-1	1,703,404	0	422,495	2,125,899	1,480,293	0	456,884	1,937,177	-188,722	-5.14	51.55	58.44
PAAWEE HEIGHTS	D0496	150.0	7,538.10	0.0	1,134,484	1,134,484	0	135,725	0	46,902	182,627	71,692	0	50,719	122,411	-60,216	-5.38	70.83	78.25
PHILLIPS 074																			
EASTERN HEIGHTS	D0324	169.0	5,433.02	0.0	882,866	918,180	35,314	418,251	0	39,800	458,051	346,074	0	43,040	389,114	-68,937	-11.30	47.02	71.35
PHILLIPSBURG	D0325	680.0	4,878.04	0.0	3,331,704	3,331,701	-3	1,573,259	0	248,969	1,822,228	1,364,401	0	269,235	1,433,634	-188,592	-8.33	53.01	64.38
LOGAN	D0326	225.0	5,895.83	0.0	1,415,000	1,414,999	-1	579,374	0	86,375	665,749	312,743	0	93,405	406,148	-259,601	-19.24	33.47	60.23
POTTAWATOMIE 075																			
WAMEGO	D0320	1,319.0	4,068.34	0.0	5,256,708	5,366,140	109,432	3,100,866	0	358,849	3,459,715	3,220,698	0	388,058	3,608,756	149,041	6.40	31.83	30.00
KAW VALLEY	D0321	985.0	5,231.59	0.0	5,160,962	5,160,964	2	0	0	335,477	335,477	0	0	362,784	362,784	27,307	0.13	21.21	20.98
ONAGA-HAVENSVIL	D0322	444.0	4,965.82	0.0	2,204,825	2,204,824	-1	1,314,779	0	97,431	1,412,210	1,375,204	0	105,362	1,480,566	68,356	6.59	71.19	61.71
WESTMORELAND	D0323	612.0	4,472.98	0.0	2,659,187	2,737,464	78,277	1,660,830	0	139,943	1,800,773	1,869,472	0	151,334	2,020,806	220,033	21.97	69.96	50.55
PRATT 076																			
PRATT	D0382	1,407.0	3,577.98	0.0	4,848,166	5,034,218	186,052	1,567,704	0	561,418	2,129,122	1,702,068	0	607,116	2,309,184	180,062	4.41	45.56	45.85
SKYLINE SCHOOLS	D0438	364.0	5,054.92	0.0	1,807,135	1,839,991	32,856	676,246	0	62,775	739,021	528,680	0	67,885	596,565	-142,456	-6.51	46.23	57.53
RAWLINS 077																			
HERNDON	D0317	74.5	6,707.75	0.0	506,435	506,435	0	115,310	0	16,274	131,584	102,328	0	17,599	119,927	-11,657	-2.33	54.64	57.82
ATWOOD	D0318	492.0	4,893.47	0.0	2,449,180	2,449,182	2	1,108,946	0	142,696	1,251,642	1,143,851	0	154,311	1,298,162	46,520	2.81	66.06	61.90
RENO 078																			
HUTCHINSON PUBL	D0308	4,994.5	3,382.63	2.2	16,817,784	17,266,236	448,452	2,757,997	1,324,837	2,302,773	6,385,607	3,458,318	0	2,490,211	5,948,529	-437,078	-3.22	75.66	84.67
NICKERSON	D0309	1,434.5	3,812.26	0.0	5,468,680	5,468,687	7	2,601,190	0	473,661	3,074,851	2,357,320	0	512,215	2,869,535	-205,316	-5.59	57.05	64.52
FAIRFIELD	D0310	455.0	5,768.72	0.0	2,613,230	2,624,768	11,538	982,701	0	121,558	1,104,259	778,062	0	131,432	909,514	-194,745	-8.32	46.67	58.91
PRETTY PRAIRIE	D0311	291.0	5,583.61	0.0	1,624,831	1,624,831	0	754,302	0	77,965	832,267	764,236	0	84,311	848,547	16,280	1.55	55.46	53.09
HAVEN PUBLIC BC	D0312	1,192.0	4,067.58	0.0	4,848,550	4,848,555	5	2,362,689	0	252,969	2,615,658	2,305,766	0	273,560	2,579,326	-36,332	-1.05	46.58	47.85

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COUNTY NAME DISTRICT NAME	ENROLL 9-20-91	X 1990-91	INC 1990-91	GENERAL FUND BUDGET				1990-91				ESTIMATED 1991-92				TAX RATE-1			
				EST		DIFF		STATE AID/INCOME		TOTAL STATE AID		STATE AID/INCOME		TOTAL STATE AID		DIFF		MILL	EST
				1990-91	1991-92	(5 - 4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	(14 - 10)	(14 - 10)	1990	1991	
RENO BUHLER	078 D0313	2,158.0	3,308.29	2.2	7,139,296	7,296,349	157,053	2,765,105	174,018	663,969	3,603,092	2,538,017	0	718,014	3,276,031	-327,061	-6.09	59.86	72.44
REPUBLIC PIKE VALLEY	079 D0426	280.0	4,937.50	0.0	1,422,000	1,422,000	0	718,033	0	75,254	793,287	656,440	0	81,380	737,820	-55,467	-5.35	50.48	57.77
BELLEVILLE	D0427	652.5	4,746.54	0.0	3,097,118	3,097,117	-1	1,349,916	0	213,745	1,563,661	1,441,037	0	231,143	1,672,180	108,519	5.59	61.38	53.25
CUBA	D0455	128.0	7,014.63	0.0	968,019	968,019	0	277,573	0	37,133	314,706	330,536	0	40,136	370,692	55,986	9.07	74.91	62.05
RICE STERLING	080 D0376	556.0	5,089.93	0.0	2,830,000	2,830,001	1	1,540,571	0	175,190	1,715,761	1,573,010	0	189,450	1,762,460	46,699	3.31	46.89	41.92
CHASE	D0401	180.0	6,559.78	0.0	1,201,751	1,201,752	1	265,668	0	54,117	319,785	91,407	0	58,522	149,929	-169,856	-12.41	45.39	62.66
LYONS	D0405	826.4	4,507.25	0.0	3,700,000	3,724,791	24,791	1,917,645	0	397,761	2,315,406	1,772,275	0	430,137	2,202,412	-112,994	-5.47	56.93	65.87
LITTLE RIVER	D0444	390.0	5,121.61	0.0	1,948,772	1,997,428	48,656	697,864	0	85,653	783,517	576,894	0	92,625	669,519	-113,998	-5.18	47.89	58.36
RILEY RILEY COUNTY	081 D0378	595.5	4,183.15	0.0	2,431,663	2,491,066	59,403	1,407,734	0	122,573	1,530,307	1,592,239	0	132,350	1,724,789	194,482	18.93	63.24	45.10
MANHATTAN	D0383	6,250.0	3,189.49	2.2	19,591,785	20,372,875	781,090	5,351,534	0	2,454,405	7,805,939	5,257,662	0	2,654,185	7,911,847	105,908	0.66	63.62	69.62
BLUE VALLEY	D0384	292.0	4,673.33	0.0	1,330,964	1,364,612	33,648	537,387	0	59,076	596,463	679,713	0	63,884	743,597	147,134	19.10	61.51	41.12
ROOKS PALCO	082 D0269	179.5	6,214.45	0.0	1,165,209	1,165,209	0	247,909	0	67,701	315,610	0	0	73,212	73,212	-242,398	-14.09	45.35	64.97
PLAINVILLE	D0270	485.0	5,121.50	0.0	2,530,020	2,530,021	1	1,094,750	0	143,743	1,238,493	588,684	0	155,443	744,127	-494,366	-18.06	37.96	63.11
STOCKTON	D0271	411.0	4,681.37	0.0	1,910,000	1,924,043	14,043	766,531	0	112,529	879,060	606,716	0	121,688	728,404	-150,656	-7.31	39.08	50.20
RUSH LACROSSE	083 D0395	339.5	5,852.13	0.0	1,986,799	1,986,798	-1	547,172	0	130,267	677,439	168,144	0	140,871	309,015	-368,424	-15.72	40.93	62.79
OTIB-BIBSON	D0403	360.0	5,346.02	0.0	1,897,836	1,924,567	26,731	910,158	0	86,801	996,959	796,301	0	93,867	890,168	-106,791	-6.79	42.70	54.60
RUSSELL PARADISE	084 D0399	146.0	7,409.04	0.0	1,163,220	1,163,219	-1	93,545	0	41,813	135,358	0	0	45,217	45,217	-90,141	-4.95	49.60	56.46
RUSSELL COUNTY	D0407	1,225.0	4,840.09	0.0	5,796,009	5,929,110	133,101	1,419,876	0	428,529	1,848,405	849,528	0	463,410	1,312,938	-535,467	-9.21	53.76	69.89
BALINE BALINA	085 D0305	7,050.0	3,219.38	2.2	22,529,880	23,195,981	666,101	4,632,930	0	3,400,842	8,033,772	5,774,548	0	3,677,658	9,452,204	1,418,434	8.58	72.49	65.97
SOUTHEAST OF BA	D0306	589.5	5,230.04	0.0	3,083,111	3,083,109	-2	1,054,698	0	181,464	1,236,162	924,157	0	196,235	1,120,392	-115,770	-3.99	41.98	47.39
ELL-BALINE	D0307	370.0	4,873.85	0.0	1,778,954	1,803,325	24,371	1,014,132	0	56,545	1,070,677	1,204,694	0	61,148	1,265,842	195,165	25.82	49.35	30.00
SCOTT SCOTT COUNTY	086 D0466	1,050.6	4,452.71	0.0	4,644,621	4,678,017	33,396	1,295,483	0	377,531	1,673,014	1,418,099	0	408,261	1,826,360	153,346	3.80	61.36	57.03
BEDGWICK WICHITA	087 D0259	45,200.0	3,686.75	0.0	165,072,200	166,641,100	1,568,900	14,209,716	0	29,602,787	43,812,503	9,188,212	0	32,012,344	41,200,556	-2,611,947	-1.76	49.71	73.23
DERBY	D0260	6,216.0	3,379.75	2.2	20,006,748	21,470,686	1,463,938	9,213,493	0	1,610,717	10,824,210	10,063,502	0	1,741,823	11,805,325	981,115	8.17	63.89	70.38
HAYSVILLE	D0261	3,513.0	3,191.35	2.2	10,873,887	11,457,860	583,973	5,814,167	0	711,353	6,525,520	6,197,827	0	769,254	6,967,081	441,561	8.11	65.27	69.63
VALLEY CENTER P	D0262	2,110.0	3,232.58	2.2	6,639,401	6,970,807	331,406	3,102,713	0	582,360	3,685,073	3,194,996	0	629,762	3,824,758	139,685	3.76	59.99	67.69
MULVANE	D0263	1,900.0	2,608.94	0.0	4,812,705	4,956,986	144,281	2,398,707	0	594,862	2,993,569	2,653,850	0	643,282	3,297,132	303,563	12.66	55.12	45.76
CLEARWATER	D0264	985.0	4,125.66	0.0	3,919,380	4,063,775	144,395	1,816,354	0	322,330	2,138,684	1,744,470	0	348,567	2,093,037	-45,647	-1.74	50.46	60.82
GODDARD	D0265	2,050.0	3,564.82	0.0	7,093,994	7,307,881	213,887	2,290,712	103,509	604,429	2,998,650	2,536,762	0	653,628	3,190,390	191,740	4.11	69.98	70.75

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

BEDGWICK 087																		
MAIZE	D0266	2,750.0	3,962.63	0.0	9,784,933	10,897,233	1,112,300	5,615,718		182,250	432,849	6,230,817	6,690,773	0	468,082	7,158,853	928,038	22.18 60.64 69.19
RENNICK	D0267	1,450.5	4,049.97	0.0	5,647,677	5,874,481	226,804	2,411,567		0	374,156	2,785,723	2,706,007	0	404,611	3,110,618	324,893	8.82 63.05 59.67
CHENEY	D0268	560.0	4,148.42	0.0	2,292,415	2,323,415	30,700	1,227,904		0	170,384	1,398,288	1,264,462	0	184,253	1,448,715	50,427	3.83 51.21 49.00
BEWARD 088																		
LIBERAL	D0480	3,609.5	3,268.33	2.2	11,452,213	12,056,360	604,347	4,132,937		0	1,060,702	5,193,639	3,637,451	0	1,147,040	4,804,491	-389,168	-3.79 52.03 65.89
KISHNET-PLAINB	D0483	581.0	4,411.34	0.0	2,565,193	2,565,194	1	722,693		0	131,656	854,349	360,771	0	142,372	503,143	-351,206	-8.96 41.14 53.39
SHAWNEE 089																		
BEAMAN	D0345	3,275.0	3,410.08	2.2	11,155,721	11,413,703	257,982	3,304,399		0	1,125,824	4,430,223	2,231,657	0	1,217,462	3,449,119	-981,104	-9.74 57.87 75.04
SILVER LAKE	D0372	604.0	4,891.19	0.0	2,849,119	2,954,279	105,160	1,503,222		0	213,602	1,716,824	1,703,447	0	230,988	1,934,433	217,611	20.72 54.64 40.10
AUBURN WASHBURN	D0437	4,050.0	3,464.53	2.2	13,501,351	14,340,119	838,768	3,518,783		145,890	1,646,495	5,311,168	1,828,221	0	1,780,514	3,608,735	-1,702,433	-12.60 51.15 77.77
SHAWNEE HEIGHTS	D0450	3,430.0	3,220.48	2.2	10,802,771	11,289,262	486,491	4,199,140		0	1,148,573	5,347,713	3,801,469	0	1,242,063	5,043,532	-304,181	-4.09 54.65 69.78
TOPEKA PUBLIC B	D0501	14,381.0	3,616.76	0.0	51,756,917	52,012,426	255,709	6,158,977		0	8,669,035	14,828,012	4,826,331	0	9,374,663	14,200,994	-627,018	-1.41 73.00 75.32
SHERIDAN 090																		
HOXIE COMMUNITY	D0412	500.0	4,708.62	0.0	2,408,459	2,408,459	0	931,903		0	167,359	1,099,262	854,905	0	180,982	1,035,887	-63,375	-3.02 54.18 58.20
SHERMAN 091																		
GOODLAND	D0352	1,142.0	4,282.66	0.0	5,008,571	5,008,571	0	1,607,528		0	371,994	1,979,522	1,412,032	0	402,273	1,814,305	-165,217	-3.70 54.20 59.13
SMITH 092																		
SMITH CENTER	D0237	615.0	4,619.70	0.0	2,852,662	2,852,665	3	1,180,953		0	190,711	1,371,666	1,265,923	0	206,234	1,472,157	100,491	4.92 61.27 54.13
WEST SMITH COUN	D0238	212.0	3,610.73	0.0	1,108,120	1,189,475	81,355	539,953		0	46,014	585,967	643,757	0	49,739	693,516	107,549	16.07 68.87 64.42
STAFFORD 093																		
STAFFORD	D0349	278.5	5,956.91	0.0	1,697,718	1,697,719	1	646,276		0	94,772	741,048	460,514	0	102,486	563,000	-178,048	-12.07 61.13 77.86
BT JOHN-HUDSON	D0350	445.0	4,988.18	0.0	2,192,305	2,219,740	27,435	772,434		1,101	128,766	902,301	517,973	0	139,247	657,220	-245,081	-9.66 46.13 61.14
HACKSVILLE	D0351	289.5	5,979.46	0.0	1,731,054	1,731,054	0	180,092		0	88,678	268,770	0	0	95,896	95,896	-172,874	-5.77 38.41 46.41
STANTON 094																		
STANTON COUNTY	D0452	510.0	4,878.41	0.0	2,563,607	2,563,604	-3	0		0	201,821	201,821	0	0	218,248	218,248	16,427	0.21 28.50 28.14
STEVENS 095																		
HOSCOM PUBLIC B	D0209	150.0	9,659.05	0.0	1,342,608	1,448,858	106,250	247		0	46,058	46,305	0	0	49,807	49,807	3,502	0.05 14.45 16.47
HUGOTON PUBLIC	D0210	940.0	4,988.59	0.0	4,676,802	4,689,275	12,473	0		0	358,632	358,632	0	0	387,824	387,824	29,192	0.13 15.87 15.73
SUMNER 096																		
MELLINGTON	D0353	1,940.0	3,390.53	0.0	4,589,499	6,589,495	-4	2,786,002		0	652,903	3,438,905	2,758,792	0	706,047	3,464,839	25,934	0.68 76.25 74.84
CONWAY SPRINGS	D0354	480.3	4,954.93	0.0	2,330,797	2,379,853	49,056	1,159,509		0	141,558	1,301,067	1,339,087	0	153,080	1,492,167	191,100	16.28 69.99 53.14
BELLE PLAINE	D0357	720.0	4,432.71	0.0	3,193,986	3,193,984	-2	2,018,486		0	214,784	2,233,270	2,057,007	0	232,267	2,289,274	56,004	5.14 70.43 62.70
OXFORD	D0358	435.0	4,055.24	0.0	1,762,000	1,764,029	2,029	1,019,454		0	107,494	1,126,948	1,043,493	0	116,244	1,159,739	32,791	3.17 49.48 45.06
ARGONIA PUBLIC	D0359	221.0	5,199.99	0.0	1,146,598	1,149,198	2,600	380,112		0	65,310	445,422	443,173	0	70,626	513,799	68,377	7.14 61.07 51.29
CALDWELL	D0360	320.0	5,217.09	0.0	1,656,426	1,669,469	13,043	673,992		0	94,276	768,268	800,213	0	101,950	902,163	133,895	12.30 63.41 47.75
SOUTH HAVEN	D0509	223.5	4,641.54	0.0	1,037,385	1,037,384	-1	496,794		0	48,112	544,906	539,410	0	52,028	611,438	66,532	8.89 49.76 37.15

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COUNTY NAME DISTRICT NAME	ENROLL 9-20-91	X 1990-91 INCI	GENERAL FUND BUDGET				1990-91				ESTIMATED 1991-92				TAX RATE			
			BUDGET PER		EST. 1991-92	DIFF (5 - 4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	DIFF (14 - 10)	MILL EQUIV 1990	EST 1991	
			(2)	(3)														(4)
THOMAS 097																		
BREWSTER D0314	149.0	5,875.41	0.0	896,000	896,000	0	71,056	0	42,833	113,889	93,879	0	44,320	140,199	26,310	2.39	61.48	58.03
COLBY PUBLIC SC D0315	1,247.0	4,131.53	0.0	5,116,897	5,152,018	35,121	1,932,480	0	403,302	2,335,782	2,020,273	0	436,130	2,456,403	120,621	3.10	41.97	38.70
GOLDEN PLAINS D0314	141.5	6,859.45	0.0	970,612	970,612	0	212,364	0	46,465	258,831	186,011	0	50,247	236,258	-22,573	-2.56	30.61	54.06
TREGO 098																		
WAKEENEY D0208	630.0	4,526.06	0.0	2,822,000	2,851,418	29,418	1,317,426	0	156,468	1,473,894	1,221,165	0	169,204	1,390,369	-83,525	-3.46	41.50	48.00
MABAUNBEE 099																		
ALMA D0329	534.7	4,634.73	0.0	2,477,736	2,478,201	465	1,089,515	0	229,715	1,319,230	1,082,411	0	248,413	1,330,824	11,594	0.73	60.16	58.80
MABAUNBEE EAST D0330	584.0	5,131.27	0.0	2,928,929	2,996,662	67,733	1,610,602	0	139,899	1,750,501	1,712,325	0	151,286	1,863,611	113,110	7.80	64.52	60.35
WALLACE 100																		
WALLACE COUNTY D0241	289.0	4,760.92	0.0	1,378,284	1,378,284	0	454,836	0	82,147	536,983	467,754	0	88,833	556,587	19,604	1.38	59.05	54.94
MESKAN D0242	106.0	6,687.91	0.0	708,918	708,918	0	177,322	0	19,010	196,332	62,631	0	20,557	83,188	-113,144	-13.12	63.05	81.36
WASHINGTON 101																		
NORTH CENTRAL D0221	175.0	6,179.49	0.0	1,103,039	1,103,039	0	484,968	0	37,579	522,547	463,294	0	40,638	503,932	-18,615	-2.26	47.18	50.22
WASHINGTON SCHD D0222	410.0	4,971.03	0.0	2,102,745	2,102,746	1	1,314,245	0	102,157	1,416,402	1,283,669	0	110,472	1,394,141	-22,261	-2.29	52.93	53.86
BARNES D0223	385.0	5,213.41	0.0	2,048,870	2,048,870	0	687,608	0	140,002	827,610	668,580	0	151,398	819,978	-7,632	-0.43	57.56	57.95
REPUBLICAN VALL D0224	385.0	5,301.79	0.0	2,073,000	2,073,000	0	1,016,857	0	87,897	1,104,754	937,426	0	95,052	1,032,478	-72,276	-4.65	45.14	51.50
WICHITA 102																		
LEOTI D0467	576.0	4,915.34	0.0	2,831,234	2,831,236	2	398,101	0	282,370	680,471	699,156	0	305,353	1,004,509	324,038	12.17	49.41	52.09
WILSON 103																		
ALTONNA-MIDWAY D0387	373.5	5,246.29	0.0	1,985,720	1,985,721	1	1,283,706	0	69,021	1,352,727	1,239,061	0	74,639	1,313,700	-39,027	-3.89	32.48	37.75
NEEDSHA D0461	705.0	4,909.91	0.0	3,503,221	3,503,221	0	2,352,307	0	158,420	2,510,727	2,311,454	0	171,315	2,482,769	-27,958	-2.04	27.54	30.08
FREDONIA D0484	870.0	4,724.29	0.0	4,053,440	4,110,132	56,692	2,128,104	45,022	223,705	2,396,831	2,174,953	0	241,914	2,416,867	20,034	0.87	54.78	57.00
WOODSON 104																		
WOODSON D0366	575.0	4,023.20	0.0	2,291,212	2,313,340	22,128	1,193,605	0	137,501	1,331,106	1,133,398	0	148,693	1,282,091	-49,015	-2.54	38.88	43.96
WYANDOTTE 105																		
TURNER-KANSAS C D0202	3,845.0	3,524.27	2.2	13,552,218	13,850,362	298,144	7,497,059	0	648,232	8,145,291	6,829,773	0	700,996	7,530,769	-614,522	-7.63	57.56	73.58
PIPER-KANSAS CI D0203	1,086.0	4,256.82	0.0	4,622,910	4,622,907	-3	2,810,884	163,192	240,940	3,215,016	2,181,002	0	260,552	2,441,554	-773,462	-24.09	43.84	77.36
BONNER SPRINGS D0204	2,100.0	3,608.39	2.2	7,432,931	7,744,317	311,386	2,972,407	0	744,212	3,716,619	2,671,797	0	804,788	3,476,585	-240,034	-5.26	75.47	92.62
KANSAS CITY D0500	21,063.5	3,712.37	0.0	78,398,271	78,398,201	-70	38,043,558	0	7,004,628	45,048,186	38,643,621	0	7,574,779	46,218,400	1,170,214	2.87	41.55	37.08
STATE TOTALS	421,020.4	67.3		1,683,228,242	542,796,518		189,699,999		519,306,270		201,000,020		-14,961,988	15,769.13				
	1,464,538.18	1,646,898,836		36,329,406	2,771,761		735,268,278		720,306,290		85.48		16,566.41					

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