

Approved: February 18, 1992
Date

MINUTES OF THE HOUSE COMMITTEE ON EDUCATION.

The meeting was called to order by Chairperson Rick Bowden at 11:00 a.m. on February 7, 1992 in room Room 313-S of the Capitol.

All members were present except:

Committee staff present:

Avis Swartzman, Office of Revisor of Statutes
Ben Barrett, Legislative Research
Dale Dennis, State Department of Education
Shirley Wilds, Secretary to the Committee

Conferees appearing before the committee:

The meeting was called to order by Chairman Rick Bowden.

Ben Barrett. Mr. Barrett gave a summary of the main provisions of the proposed school finance plan, encompassing concepts contained in HB 2892, HB 2835, and HB 2891. There are items of note on Page 7 relative to implementation of the proposed program. (See Attachment 1.)

Dale Dennis. Mr. Dennis discussed a printout comparing current and proposed expenditures under a proposed finance plan in HB 2892. While this is a new funding approach with some data elements not yet defined, it is noted the data is still useful in analyzing the overall impact of the plan. (See Attachment 2.)

Mr. Dennis also reviewed with the Committee a printout showing the possible effects of HB 2835 with regard to bond indebtedness. (See Attachment #3.)

Chairmen Bowden said the Governor has not yet had an opportunity to study the bills and wishes to allow her ample time to review.

Representative Reardon said with the offering of these bills, it is an effort to maintain the basic structure borne out of the Task Force Committee.

The next scheduled meeting is February 10, 3:30 p.m. in Room 519-S

Upon completion of its business, the meeting adjourned at 11:25.

SUMMARY OF MAIN PROVISIONS OF PROPOSED SCHOOL FINANCE PLAN
(From Concepts Contained in Three Separate House Bills)

Overview

- The main components of the distribution plan for school operations include:
 - state financial aid (SFA) determined by multiplying base state aid per pupil (BSAPP) by the adjusted (weighted) enrollment of a district, and
 - equalized local option budget (LOB) spending authority of up to 10.0 percent of the amount of the district's SFA.
- Equalization state aid is provided for capital improvement debt obligations.
- A uniform 45 mill statewide property tax is imposed to help finance school district operations.
- Local property tax levying authority is provided for the LOB option.

The State Financial Aid Plan and Related Provisions

(H.B. 2892)

Following is a somewhat more detailed summary of the principal provisions of the school funding plan.

*Education
Attachment #1
February 7, 1992*

General Fund

The general fund of a district is the fund from which operating expenses are paid and to which is deposited general state aid, payments relating to transfers of territory, PL 874 funds (except for major disaster amounts and amounts received under the low-rent housing program), and other moneys specified by law.

State Financial Aid (SFA)

The SFA of a district is determined by multiplying the base state aid per pupil (BSAPP) of a district by the district's adjusted enrollment. The BSAPP is set at \$3,675. Adjusted enrollment is calculated by adding to the enrollment of a district (as such enrollment historically has been determined) "program," "low enrollment," "transportation," and "at-risk pupil" weightings, as follows.

Program Weighting. This weighting is provided for pupil attendance in educational programs which differ in cost from regular programs. These are:

Bilingual Education. The State Board of Education (SBOE) computes the full-time equivalent enrollment in bilingual education and multiplies that amount by 0.2.

Vocational Education. The SBOE computes the full-time equivalent enrollment in vocational education and multiplies that amount by 0.5.

The sum of these two weights is the program weighting of the district.

[Please note that no weighting for special education is included. While this weighting has figured prominently in proposals discussed prior to this time, the decision was made not to include special education in the plan. There would continue to be separate state categorical aid funding for special education.]

Low Enrollment Weighting. This weighting is assigned to school districts having enrollments of under 2,000 enrollment in recognition of higher costs attributable to the operation of low enrollment districts.

The low enrollment weighting is determined by constructing linear transitions between the 1991-92 median budget per pupil (BPP) of districts having enrollments of 75-125 and 200-399 and between the 1991-92 median BPP of districts having enrollments of 200-399 and 2,000 or more.

This procedure provides the basis for determining a "schedule amount" for each school district having an enrollment of under 2,000. The 1991-92 median BPP of districts having 75-125 enrollment serves as the schedule amount for districts having enrollments of less than 100. For districts with enrollments of 100 to 1,999, the schedule amount is determined from the linear transition schedule based upon the district's enrollment in the current school year. (The increments in the linear schedule for districts having enrollments of 100 to 299 vary from the increments in the schedule for districts having enrollments of 300 to 1,999.)

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The amount of the median BPP of districts having enrollments of 2,000 or more is subtracted from the schedule amount determined for each district having an enrollment of less than 2,000. The result is divided by the median BPP of districts having enrollments of 2,000 or more and the quotient so derived is applied to a district's current year enrollment to produce the low enrollment weighting.

Transportation Weighting. The State Board of Education determines the expenditures in the preceding year for transporting public and nonpublic school pupils on regular school routes. Calculations are then made to net out a portion of these costs designed to represent 50 percent of the costs of transporting pupils who reside less than 2.5 miles from school. The remaining amount is divided by the number of pupils enrolled in the district who were residing 2.5 miles or more by the usually traveled road from the school attended and for whom transportation was made available by the district. The result (quotient) is the per pupil cost of transportation.

The per pupil cost of transportation of each district is then plotted on a density-cost graph to which a statistical technique is applied to construct a "curve of best fit" for all school districts. This procedure recognizes the relatively higher costs per pupil of transportation in sparsely populated areas as contrasted with densely populated areas. Based on the school district's density, the point on the curve of best fit is identified for each district. This is the "formula per pupil" cost of transportation of the district. This figure is divided by the BSAPP and the quotient is multiplied by the number of pupils in the current school year who live more than 2.5 miles from school and for whom transportation is being provided. This produces the district's transportation weighting.

At-Risk Pupil Weighting. This weighting is determined on the basis of pupil qualification for free meals under the National School Lunch Program. To obtain this weighting for a district, the number of pupils who qualify for free meals under the federal program is multiplied by 0.05.

Local Effort

A district's local effort is the sum of the following revenues received in the current school year:

1. unexpended and unencumbered balances remaining in the general fund, except for revenues specifically characterized by law as not being operating expenses;
2. remaining proceeds of a transportation or technology education tax levy prior to their repeal;
3. amounts credited to the school district general fund from industrial revenue bond and port authority bond payments;
4. motor vehicle tax receipts;
5. mineral production tax receipts;
6. rental/lease vehicles sales tax receipts; and

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7. federal impact aid (PL 874), in accord with federal law and regulations.

General State Aid

In each school year the State Board of Education determines a school district's general state aid entitlement by subtracting the district's local effort from the amount of SFA the district is entitled to receive. General state aid payments are made from the State School District Finance Fund.

School districts receive payments each month from July through May based on 8.33 percent of their entitlement for the school year and the balance of such entitlement in June. Monthly payments in July through May are to be made by the 20th of the month at the earliest and not later than the last day of the month. The final payment is made on June 15.

Special Funds

The bill identifies two categories of special operating funds. These are "program weighted funds" and "categorical funds." The program weighted funds include the transportation, vocational education, and bilingual education funds. The categorical funds include special education, food service, driver training, adult education, adult supplementary education, area vocational school (a new fund), inservice education, parent education, and educational excellence grant program fund. (The technology education fund is continued.)

[Note: Other special funds of school districts as have been authorized by law are not affected by the plan.]

Transfers From the School District General Fund

Transfers from a district's general fund to any other fund is an operating expense in the year the transfer is made. Transfers may be made from the general fund of a district to any categorical fund of the district in any school year. Similarly, money may be transferred to a program weighted fund or to the technology education fund, subject to the following conditions:

1. the transfer may not be made before the money in the program weighted fund is needed; and
2. the transfer amount may not exceed the obligation which is the object of the transfer.

The board may transfer money to the capital outlay fund subject to the following conditions:

1. no transfer may be made prior to June 1 of any school year;

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2. the district must be levying at least 3.5 mills or the amount that would have been produced by a 3.5 mill levy in 1988-89, whichever is the greater amount; and
3. the amount of the transfer may not exceed 1 percent of the general fund budget in districts with 10,000 or more enrollment nor more than 2 percent for other districts.

With regard to capital outlay, it should be noted that school districts are authorized to make general fund expenditures for acquiring equipment and repairing school buildings.

Districts are authorized to transfer back to the general fund amounts transferred to other funds during the same school year.

[Note: The only real changes in policy regarding transfers of funds are the limitations placed on transfers to the program weighted funds and the technology education fund. Current law does not authorize transfers to the technology education fund.]

Miscellaneous Revenue

Miscellaneous revenue a district receives, such as interest on idle funds, which is not required by law to be deposited in some specific fund may be credited to any program weighted fund, categorical fund, or the capital outlay fund.

[Note: This basically is current policy.]

Local Option Budget (LOB)/Supplemental General State Aid

In addition to the SFA funding, in any year a district, by majority vote of the board, may approve spending (LOB) in any amount up to 10.0 percent of its SFA.

School districts are authorized to levy property taxes to fund their portion of the LOB. State aid is provided for the purpose of equalizing the ability of a district to utilize this provision. Money for the LOB is deposited in the school district's supplemental general fund.

Supplemental general state aid is based on an equalization feature which is designed to treat each district as if its assessed valuation per pupil (AVPP) were equal to that of the district at the 75th percentile of AVPP. For each school district that uses all or a portion of its LOB, the State Board divides the district's AVPP in the preceding year by the 75th percentile AVPP and subtracts the ratio so determined from 1.0. If the ratio resulting from this calculation equals or exceeds 1.0, the district is entitled to no LOB supplemental general state aid. (This is because the district's AVPP equals or exceeds the AVPP at the 75th percentile.) If the ratio resulting from the calculation is less than 1.0, the district's LOB is multiplied by such ratio to determine the district's LOB supplemental general state aid entitlement.

A proration provision applies in the event the state appropriations for this aid are not sufficient to fund school district entitlements.

School districts may spend LOB revenues for any purpose for which expenditures from the general fund are authorized or these revenues may be transferred to the general fund of the district or to any program-weighted or categorical fund or to the capital outlay fund of the district.

State Aid Program – Bond and Interest Obligations

(H.B. 2835)

A new state aid program, based on an equalization concept, is created to assist school districts in making certain bond and interest payments.

Each school year, any school district that is obligated to make payments from a bond and interest fund is entitled to receive state aid inversely to its assessed valuation per pupil (AVPP). The State Board of Education administers this program. Each year, the State Board determines each school district's AVPP, rounded to the nearest \$1,000; determines the median AVPP of all districts in the state; assigns the factor of 50.0 percent to the median AVPP; and, for each \$1,000 of AVPP above or below the state median AVPP, changes the factor by 1.0 percentage point inversely to AVPP. (Example: If the median AVPP was \$40,000, the factor would be 50 percent; if a district's AVPP was \$39,000, its factor would be 51.0 percent; if a district's AVPP was \$41,000, its factor would be 49 percent; and so on.) A district's factor could not exceed 100.0 percent.

The school district's entitlement of state aid each year is determined by applying its percentage factor (as described above) to its bond and interest fund payment obligation for that year. A proration provision applies in the event that there is insufficient state money available to pay each school district's entitlement for the school year.

Statewide Property Tax

(H.B. 2891)

A statewide property tax of 45 mills is levied in 1992 on all taxable tangible property in the state. These tax revenues are collected by the county treasurer for deposit by the State Treasurer in the State School District Finance Fund (SSDFF). This money, and any other money credited to the SSDFF, is allocated to school districts in the form of general state aid under the School District Finance Act.

Of the motor vehicle taxes produced during the period from July 1, 1992 to June 30, 1993 attributable to taxes levied by the state in 1992, 30/31 of each such deposit is credited to the SSDFF. (The remaining amount is credited 2/3 to the Educational Building Fund (EBF) and 1/3 to the State Institutions Building Fund (SIBF) -- these fractional amounts represent the 45 mill share for the SSDFF, a 1 mill share for the EBF, and a 0.5 mill share for the SIBF.)

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Miscellaneous

Following are several items of note relative to implementation of the proposed program:

1. Fort Leavenworth is incorporated as a part of the overall school funding program.
2. The income tax rebate program is eliminated.
3. By virtue of the weighting plans for bilingual education and pupil transportation, the specific categorical aid programs for these purposes are eliminated. Other categorical aid programs are continued. Presumably, the state appropriations for the vocational school categorical aid program also would be discontinued. (The Governor is proposing to add these funds to the vocational school postsecondary aid program.)
4. The property tax levying authority for technology education is eliminated.
5. The special limited authority to levy property taxes for a school transportation system is eliminated.
6. The tax levying authority for the capital outlay fund is unchanged.
7. The specific declining enrollment "cushion" for budgetary purposes is eliminated.

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Kansas State Board of Education

120 S.E. 10th Avenue, Topeka, Kansas 66612-1182

February 7, 1992

TO: House Education Committee

FROM: State Department of Education and
Legislative Research Department

SUBJECT: 1992 House Bill 2892

Attached is a computer printout (L9224) which makes an effort to compare current and proposed expenditures under a proposed finance plan. This is a new funding approach which requires the use of some data elements that are not yet well defined. Consequently, some caution must be used in drawing conclusions from it. This is particularly true in the weighting areas. Nonetheless, the data are useful in analyzing the overall impact of the plan.

This printout is based upon \$3,675 per pupil.

In evaluating the printout and comparing the effects on school district budgets, you should be mindful that some districts' increase in spending power may be a result of increased enrollments. This data is shown in Columns 1 and 2.

As part of the proposed operating fund program, the mill levies across the state for operations will be 45 mills. The effects are shown in Columns 17 and 18.

The weighting for special education and inservice education has been deleted and would be funded under current law.

We are unsure how many unified school districts would chose to exercise the local option. As you will notice, it is equalized to the 75th percentile. Listed below is a table which indicates what the cost would be utilizing different percentages of districts exercising the local option.

	<u>Local Option Amount</u>	<u>State Aid</u>
100%	\$ 190,959,812	\$ 71,308,554
75%	143,219,859	53,481,416
60%	114,575,887	42,785,132
50%	95,479,906	35,654,277
40%	76,383,925	28,523,422

Based upon a reasonable estimate, we anticipate approximately 50 percent of the budget authority to be utilized under the local option. We have no way of anticipating what local boards may utilize. This is strictly an estimate.

You are encouraged to review the column explanation on the next page very carefully.

Dale M. Dennis
Deputy/Assistant Commissioner
Division of Fiscal Services and Quality Control
(913) 296-3871

*Education
Attachment #2
February 7, 1992*

COLUMN EXPLANATION

Column

1 -- September 20, 1991, FTE enrollment

2 -- September 20, 1992, Estimated FTE enrollment

Based upon figures furnished by each unified school district.

3 -- 1992-93 Estimated total weighted enrollment

The weighted FTE for enrollment was obtained by using a linear transition formula (shown below) using the median budget per pupil for the 75-125 enrollment category to the median budget per pupil of 200-400 enrollment category. The median budget per pupil for U.S.D.'s with over 2,000 students was used for the second linear transition as shown on the table below (using 1991-92 estimated FTE enrollment).

0 - 99.9	\$7,337
100 - 299.9	\$7,337 - 9.665 (E-100)
300 - 1,999.9	\$5,404 - 1.17 (E-300)
2,000 and over	\$3,415

Subtract \$3,415 from the computed amount above. The result is divided by \$3,415. This factor is multiplied by the estimated September 20, 1992, enrollment to get the weighted FTE for enrollment. School districts over 2,000 FTE will not receive any weighting under this provision. We have weighted transportation (varies with cost-density factor), bilingual education (.2), vocational education (.5), enrollment (varies with size), and at-risk (free meal eligibility .05).

4 -- 1991-92 Estimated general fund budget

5 -- There is no weighting for special education under this plan. Current law would remain in effect.

6 -- 1991-92 Estimated state bilingual education aid and vocational education aid

7 -- 1991-92 Budgeted amount for equipment and repair of buildings in the capital outlay fund has been deleted since the capital outlay fund will continue under current law

8 -- 1991-92 Estimated state transportation aid and transportation levy

9 -- 1991-92 Estimated adjusted operating budget (Does not include technology fund budget.)

10 -- 1992-93 Estimated operating budget at \$3,675 per pupil
(Column 3 X \$3,675)

11 -- Difference (Column 10 - 9)

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- 12 -- 1992-93 Local option (10% X Column 10)
- 13 -- 1992-93 State aid under local option (equalized to the 75th percentile assessed valuation per pupil or \$47,076)
- 14 -- 1992-93 Millage equivalency of state aid under local option (12-month basis)
- 15 -- 1992-93 Estimated mill rate of local option (12-month basis)
- 16 -- 1991-92 Estimated general fund, technology fund, and transportation fund tax rates
- 17 -- 1992-93 Estimated operating tax rate increase/decrease (Column 16 - 45 mills) (Excludes local option)
- 18 -- 1992-93 Estimated operating tax rate increase/decrease (Column 17 + 15) (Includes local option)

COUNTY NAME	DISTRICT NAME	FTE ENROLL	EBT ENROLL	EST WEIGHTED ENROLL	ESTIMATED 1991-92					CAPITAL OUTLAY REPAIR	TRANS AID PLUS TAX LEVY	ADJUSTED OPERATING BUDGET	EST 1992-93 OPERATING (3 * \$BASE)	DIFF (10 - 9)	X LOCAL OPTION AMOUNT	STATE AID UNDER LOCAL OPTION	TAX RATES			
					GENERAL FUND BUDGET	SPEC PER PUPIL BASIS	EDUC VOC BILINGUAL AID	EDUC.	EDUC.								LOCAL 1992	GEN. TECH 1992	EST 1992	EST WITH
ALLEN	001																			
HARVATON VALLEY	D0256	373.5	350.0	584.8	1,623,618	0	0	0	80,481	1,704,099	2,149,140	445,041	214,914	74,233	6.45	12.22	46.90	-1.90	10.32	
IOLA	D0257	1,789.5	1,790.0	2,015.0	6,243,101	0	0	0	115,532	6,358,633	7,405,125	1,046,492	740,513	502,115	18.51	8.79	71.03	-26.03	-17.24	
HUMBOLDT	D0258	624.0	610.0	940.9	2,827,725	0	0	0	81,251	2,908,976	3,457,808	548,832	345,781	169,826	11.36	11.77	60.43	-15.43	-3.66	
ANDERSON	002																			
GARNETT	D0365	1,039.5	1,040.0	1,473.7	4,407,000	0	0	0	242,781	4,649,781	5,415,848	766,067	541,985	204,746	6.73	11.07	54.25	-9.25	1.82	
CREST	D0479	317.0	316.0	540.4	1,545,000	0	0	0	72,284	1,617,284	1,985,970	368,686	198,597	84,034	9.76	13.31	50.17	-5.17	8.14	
ATCHISON	003																			
ATCHISON CO COM	D0377	768.5	768.5	1,189.7	3,958,422	0	0	0	252,729	4,211,151	4,372,148	160,997	437,215	190,680	9.35	12.09	63.99	-18.99	-6.90	
ATCHISON PUBLIC	D0409	1,691.4	1,685.8	1,938.6	6,156,417	0	266,000	0	70,882	6,493,299	7,124,355	631,056	712,436	377,736	10.10	8.95	63.00	-18.00	-9.05	
BARBER	004																			
BARBER COUNTY N	D0254	766.0	750.0	1,129.1	3,367,232	0	0	0	149,124	3,516,356	4,149,443	633,087	414,944	0	0.00	11.30	48.34	-3.34	7.96	
SOUTH BARBER	D0255	328.5	320.0	542.5	1,671,249	0	0	0	102,668	1,773,917	1,993,688	219,771	199,369	0	0.00	9.19	50.55	-5.55	3.64	
BARTON	005																			
CLAFIN	D0354	285.0	312.0	536.2	1,588,782	0	0	0	68,926	1,657,708	1,970,535	312,827	197,054	0	0.00	13.11	57.87	-12.87	0.24	
ELLINWOOD PUBLI	D0355	566.1	575.0	892.2	2,895,773	0	0	0	66,411	2,962,184	3,278,835	316,651	327,884	67,676	3.20	12.30	47.78	-2.78	9.52	
GREAT BEND	D0428	3,377.1	3,370.0	3,497.7	10,805,000	0	0	0	155,557	10,960,557	12,854,048	1,893,491	1,285,405	590,322	6.87	8.09	66.56	-21.56	-13.47	
HOISINGTON	D0431	781.1	770.0	1,133.2	3,338,886	0	0	0	66,666	3,405,552	4,164,510	758,958	416,451	148,051	6.25	11.33	51.05	-6.05	5.28	
BOURBON	006																			
FORT SCOTT	D0234	2,074.1	2,030.0	2,153.8	6,592,349	0	0	0	185,061	6,777,410	7,915,215	1,137,805	791,522	468,442	11.76	8.11	68.56	-23.56	-15.43	
UNIONTOWN	D0235	493.0	485.0	802.7	2,265,000	0	0	0	153,222	2,418,222	2,949,923	531,701	294,992	162,896	15.67	12.71	38.29	6.71	19.42	
BROWN	007																			
HIAMATHA	D0415	1,216.4	1,215.0	1,661.3	5,120,127	0	0	0	285,196	5,405,323	6,105,278	699,955	610,528	280,603	9.07	10.66	62.68	-17.68	-7.02	
SOUTH BROWN COU	D0430	686.0	690.0	1,069.4	3,109,280	0	0	0	154,011	3,263,291	3,930,045	666,754	393,005	226,566	16.56	12.17	57.71	-12.71	-0.54	
BUTLER	008																			
LEON	D0205	784.5	790.0	1,203.7	3,079,913	0	1,000	0	237,214	3,318,127	4,423,598	1,105,471	442,360	231,808	13.19	11.98	49.24	-4.24	7.74	
REMINGTON-WHITE	D0206	510.5	525.0	848.0	2,685,140	0	0	0	103,900	2,789,040	3,116,400	327,360	311,640	69,745	3.74	12.97	64.45	-19.45	-6.48	
CIRCLE	D0375	1,295.0	1,294.0	1,700.7	5,393,902	0	0	0	234,514	5,628,416	6,250,073	621,657	425,007	82,575	1.56	10.25	48.42	-3.42	6.83	
ANDOVER	D0385	1,708.5	1,749.0	2,008.6	6,167,171	0	0	0	145,114	6,312,285	7,381,605	1,069,320	738,161	363,102	8.89	9.18	78.26	-33.26	-24.08	
ROBE HILL PUBLI	D0394	1,439.0	1,524.0	1,897.9	5,864,855	0	0	0	139,110	6,003,965	6,974,783	970,818	697,478	497,869	25.68	10.30	80.47	-33.47	-25.17	
DOUGLASS PUBLIC	D0396	755.6	775.0	1,156.4	3,597,101	0	0	0	111,224	3,708,325	4,249,770	541,445	424,977	296,345	27.54	11.95	53.21	-10.21	1.74	
AUGUSTA	D0402	2,081.1	2,126.6	2,215.4	6,726,604	0	0	0	128,435	6,855,039	8,141,595	1,286,556	814,160	526,232	15.19	8.31	77.76	-32.76	-24.45	
EL DORADO	D0490	2,220.7	2,130.0	2,220.6	7,375,088	0	0	0	133,730	7,508,818	8,160,705	651,887	816,071	383,258	6.92	7.81	64.93	-19.93	-12.12	
FLINTHILLS	D0492	239.5	230.0	437.4	1,325,663	0	0	0	93,510	1,419,173	1,607,445	188,272	160,745	3,095	0.28	14.26	59.36	-14.36	-0.10	
CHASE	009																			
CHASE COUNTY	D0284	563.0	563.0	913.0	2,360,000	0	0	0	225,411	2,585,411	3,355,275	769,864	335,528	56,784	2.98	12.66	49.94	-4.94	7.72	

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COUNTY NAME DISTRICT NAME	FTE ENROLL	EST ENROLL	EST WEIGHTED ENROLL	GENERAL FUND BUDGET	SPECIAL EDUC. PER PUPIL BASIS	VOC EDUC. BILINGUAL AID	ESTIMATED 1991-92				EST 1992-93 OPERATING BUDGET (3 * \$BASE)	DIFF (10 - 9)	X LOCAL OPTION AMOUNT	STATE AID UNDER LOCAL OPTION	LOCAL 1992 EQUIV OPTION	LOCAL 1992 EQUIV OPTION	TAX RATES			
							CAPITAL OUTLAY REPAIR	TRANS AID PLUS TAX LEVY	ADJUSTED OPERATING BUDGET	OPERATING BUDGET							GEN. 1992 TECH EST	1992 TRAN NO OPTION	EST WITH OPTION	
DECATUR 020																				
OVERLIN D0294	644.0	652.0	1,013.4	2,900,000	0	245	0	143,850	3,044,095	3,724,245	680,150	372,425	90,962	3.97	12.28	90.27	-5.27	7.01		
PRAIRIE HEIGHTS D0295	103.0	100.0	232.4	730,287	0	0	0	38,383	768,670	854,070	85,400	85,407	0	0.00	15.20	83.56	-38.56	-23.36		
DICKINSON 021																				
BOLMON D0393	327.5	327.0	546.0	1,959,260	0	0	0	76,585	2,035,845	2,006,550	-29,295	200,655	64,418	6.15	13.01	57.19	-12.19	0.82		
ABILENE D0435	1,417.1	1,430.0	1,775.2	5,435,000	0	0	0	88,315	5,523,315	6,523,860	1,000,545	652,386	335,010	11.68	9.78	68.13	-23.13	-13.35		
CHAPMAN D0473	1,253.0	1,240.0	1,701.3	4,991,940	0	2,500	0	340,869	5,335,309	6,252,278	916,969	625,228	254,791	7.41	10.77	64.33	-19.33	-8.56		
RURAL VISTA D0481	372.1	368.5	616.5	1,924,869	0	0	0	93,740	2,018,609	2,265,638	247,029	226,564	76,341	6.57	12.93	65.82	-20.82	-7.89		
HERINGTON D0487	580.2	575.0	881.5	2,525,733	0	0	0	38,252	2,564,005	3,239,513	675,508	323,951	209,326	21.66	11.86	71.22	-26.22	-14.36		
DONIPHAN 022																				
MATHENA D0406	512.4	510.0	807.5	2,328,066	0	0	0	51,072	2,579,138	2,967,563	388,425	296,756	211,624	30.98	12.30	39.51	5.49	17.79		
HIGHLAND D0425	285.5	285.0	491.6	1,549,452	0	0	0	72,268	1,621,720	1,806,630	184,910	180,663	94,267	14.66	13.44	54.31	-9.31	4.13		
TROY PUBLIC SCH D0429	414.5	405.0	651.9	1,873,570	0	0	0	84,059	1,957,629	2,395,733	438,104	239,573	166,990	28.04	12.28	39.70	5.30	17.58		
MIDWAY SCHOOLS D0433	203.0	200.0	398.2	1,112,072	0	0	0	48,760	1,160,832	1,463,385	302,553	146,339	31,918	4.27	15.31	57.99	-12.99	2.72		
ELWOOD D0486	225.5	225.5	411.7	1,329,369	0	0	0	0	1,329,369	1,512,998	183,629	151,300	48,492	6.72	14.25	49.42	-4.42	9.63		
DOUGLAS 023																				
BALDWIN CITY D0348	1,050.9	1,097.5	1,520.6	4,676,764	0	0	0	163,703	4,840,467	5,588,205	747,738	358,821	308,351	13.93	11.30	68.55	-23.55	-12.25		
ELBORA D0491	836.6	850.0	1,214.8	4,003,895	0	0	0	58,440	4,062,335	4,464,390	402,055	446,439	293,892	21.85	11.34	46.18	-1.18	10.16		
LAWRENCE D0497	8,544.3	8,760.0	9,024.3	30,887,500	0	14,455	0	532,003	31,433,958	33,164,303	1,730,345	3,316,430	703,467	2.22	8.25	69.48	-24.48	-16.23		
EDWARDS 024																				
KIMBLEY-OFFERLE D0347	396.7	395.3	655.4	2,154,911	0	0	0	82,830	2,237,741	2,408,595	170,854	240,860	30,779	1.89	12.90	71.62	-26.62	-13.72		
LEWIS D0502	194.0	195.0	385.6	1,050,277	0	0	0	46,755	1,097,032	1,417,080	320,048	141,708	0	0.00	10.22	51.24	-6.24	3.98		
ELK 025																				
WEST ELK D0282	447.0	448.0	756.9	2,424,638	0	0	0	167,670	2,592,308	2,781,608	189,300	278,161	69,688	4.42	13.22	37.30	7.70	20.92		
ELK VALLEY D0283	192.0	185.0	366.5	963,296	0	0	0	39,482	1,002,778	1,346,888	344,110	134,689	64,478	13.68	14.90	53.27	-8.27	6.63		
ELLIS 026																				
ELLIS D0388	375.5	375.0	611.3	1,979,598	0	0	0	52,713	2,032,311	2,246,528	214,217	224,653	0	0.00	12.57	46.59	-1.59	10.98		
VICTORIA D0432	391.5	384.0	628.1	1,872,000	0	0	0	53,529	1,925,529	2,308,268	382,739	230,827	47,346	3.23	12.82	38.65	6.35	18.87		
HAYS D0489	3,424.8	3,420.0	3,547.2	12,704,625	0	19,838	0	255,961	12,960,424	13,035,960	55,536	1,303,596	451,711	4.29	8.09	78.78	-33.78	-25.69		
ELLSWORTH 027																				
ELLSWORTH D0327	770.0	775.0	1,177.7	3,725,818	0	0	0	129,369	3,855,187	4,328,048	472,861	432,805	214,184	11.70	11.94	69.81	-24.81	-12.87		
LORRAINE D0328	534.5	536.0	852.7	3,143,496	0	0	0	110,753	3,254,249	3,133,673	-120,576	313,367	0	0.00	8.66	73.40	-28.40	-19.74		
FINNEY 028																				
HOLCOMB D0363	678.5	700.0	1,055.5	3,658,960	0	0	0	46,898	3,705,858	3,878,963	173,105	387,896	0	0.00	3.37	27.26	17.74	21.11		
GARDEN CITY D0457	6,563.3	6,619.6	7,022.6	20,423,958	0	60,025	0	598,363	21,022,346	25,808,055	4,785,709	2,580,806	1,202,211	7.28	8.35	65.94	-20.94	-12.59		
FORD 029																				
SPEARVILLE D0381	272.5	265.0	463.0	1,349,607	0	0	0	45,716	1,395,323	1,701,525	306,202	170,153	57,320	6.77	13.26	54.63	-9.63	3.63		
BODGE CITY D0443	4,241.0	4,320.0	4,559.6	13,870,000	0	127,675	0	269,763	14,267,438	16,756,530	2,489,092	1,675,653	661,243	5.47	8.39	75.27	-30.27	-21.88		
BUCKLIN D0459	351.5	370.0	619.7	1,388,965	0	0	0	88,245	1,477,210	2,277,398	800,188	227,740	27,370	1.88	13.76	37.27	7.73	21.49		

Black # 2-6

COUNTY NAME DISTRICT NAME	FTE ENROLL 9-20-91	EST ENROLL 9-20-92	EST WEIGHTED ENROLL 9-20-92	ESTIMATED 1991-92						EST 1992-93 OPERATING (3 * 09ABE)	X LOCAL OPTION AMOUNT	STATE AID UNDER LOCAL OPTION	TAX RATES						
				GENERAL FUND BUDGET	SPEC EDUC PER PUPIL BASIS	VOC EDUC. BILINGUAL AID	CAPITAL OUTLAY REPAIR	TRANS AID PLUS TAX LEVY	ADJUSTED OPERATING BUDGET				1992-93 OPERATING BUDGET	1992 LOCAL OPTION	1992 TECH EST	1991 TRAN NO	1992 OPTION WITH		
FRANKLIN 030																			
WEST FRANKLIN D0287	799.1	796.0	1,207.2	3,652,945	0	0	0	204,304	3,857,249	4,436,460	579,191	443,646	243,243	14.31	11.79	56.10	-11.10	0.69	
CENTRAL HEIGHTS D0288	557.0	550.0	891.9	2,410,000	0	0	0	164,700	2,574,700	3,277,733	703,033	327,773	200,362	19.65	12.90	39.92	5.08	17.58	
WELLSVILLE D0289	725.2	714.0	1,082.1	3,491,776	0	0	0	134,494	3,626,270	3,976,718	350,448	397,672	220,484	14.52	11.65	67.45	-22.45	-10.80	
OTTAWA D0290	2,281.0	2,310.0	2,387.9	7,368,000	0	0	0	104,222	7,472,222	8,775,533	1,303,311	877,353	518,975	11.82	8.17	56.92	-11.92	-3.75	
GEARY 031																			
JUNCTION CITY D0475	7,352.9	7,362.0	7,692.7	23,463,363	0	8,061	0	482,021	23,953,445	28,270,673	4,317,228	2,827,067	2,167,657	26.87	8.17	54.41	-9.41	-1.24	
GOVE 032																			
GRINNELL PUBLIC D0291	151.5	152.0	328.0	1,066,869	0	0	0	49,186	1,116,055	1,205,400	89,345	120,540	0	0.00	13.95	63.35	-18.35	-4.40	
WHEATLAND D0292	180.5	175.5	368.2	1,269,327	0	0	0	60,732	1,330,059	1,353,135	23,076	135,314	0	0.00	13.21	61.27	-16.27	-3.06	
QUINTER PUBLIC D0293	354.0	354.0	591.6	1,846,126	0	0	0	96,830	1,942,956	2,174,130	231,174	217,413	51,506	4.05	13.05	60.73	-15.73	-2.68	
GRAHAM 033																			
WEST GRAHAM-MOR D0280	120.0	117.5	260.8	1,006,962	0	0	0	36,697	1,043,659	958,440	-85,219	95,844	0	0.00	10.55	69.73	-24.73	-14.18	
HILL CITY D0281	533.0	523.5	819.4	2,861,886	0	0	0	75,634	2,937,520	3,011,295	73,775	301,130	30,460	1.35	12.00	50.41	-5.41	6.59	
GRANT 034																			
ULYSSES D0214	1,684.0	1,700.0	1,980.5	7,667,000	0	0	0	24,720	7,691,720	7,278,338	-413,382	727,834	0	0.00	3.15	31.30	13.70	16.85	
GRAY 035																			
CIMARRON-ENSIGN D0102	554.0	555.0	874.0	2,864,726	0	0	0	93,510	2,958,236	3,211,950	253,714	321,195	50,916	2.32	12.32	46.60	-1.60	10.72	
MONTEZUMA D0371	197.0	195.0	381.8	1,265,052	0	0	0	56,326	1,321,378	1,403,115	81,737	140,312	0	0.00	12.99	71.69	-26.69	-14.10	
COPELAND D0476	113.0	118.0	261.9	1,044,516	0	0	0	35,387	1,079,903	962,483	-117,420	96,248	0	0.00	9.06	82.14	-37.14	-28.08	
INCALLS D0477	271.5	260.0	457.6	1,317,294	0	0	0	68,690	1,385,984	1,681,680	295,696	168,168	3,626	0.29	13.16	44.30	0.70	13.86	
GREELEY 036																			
GREELEY COUNTY D0200	336.0	342.0	591.4	1,830,499	0	0	0	128,537	1,959,036	2,173,395	214,359	217,340	0	0.00	7.88	43.42	1.58	9.46	
GREENWOOD 037																			
HADISON-VIRGIL D0386	276.2	280.0	489.7	1,660,973	0	0	0	60,548	1,721,521	1,799,648	78,127	179,965	41,209	4.11	13.84	65.08	-20.08	-6.24	
EUREKA D0389	795.5	795.0	1,188.1	3,920,632	0	0	0	115,204	4,035,836	4,366,268	330,412	436,627	179,522	8.14	11.66	59.58	-14.58	-2.92	
HAMILTON D0390	114.5	115.0	225.4	721,080	0	0	0	26,141	747,221	938,595	191,374	93,860	0	0.00	13.23	56.40	-11.40	1.83	
HAMILTON 038																			
SYRACUSE D0494	413.5	415.0	680.0	2,178,076	0	0	0	92,226	2,270,302	2,499,000	228,698	249,900	0	0.00	5.90	40.14	4.86	10.76	
HARPER 039																			
ANTHONY-HARPER D0361	1,081.5	1,080.0	1,530.7	4,696,360	0	0	0	255,444	4,951,804	5,625,323	673,519	562,532	131,467	3.37	11.05	61.42	-16.42	-5.37	
ATTICA D0511	208.5	195.0	371.9	1,205,000	0	0	0	22,117	1,227,117	1,366,733	139,616	136,673	0	0.00	12.63	52.60	-7.60	5.03	
HARVEY 040																			
BURTON D0369	280.5	280.0	476.5	1,563,294	0	0	0	36,870	1,600,164	1,731,138	150,974	175,114	44,043	4.73	13.26	59.47	-14.47	-1.21	
NEWTON D0373	3,294.3	3,350.0	3,471.3	11,456,252	0	80,840	0	112,474	11,649,566	12,757,028	1,107,462	1,275,703	731,609	11.06	8.23	80.18	-35.18	-26.95	
BEDFORD PUBLIC D0439	394.5	400.0	634.9	2,212,417	0	0	0	22,285	2,234,672	2,333,298	98,586	233,326	148,461	21.97	12.56	52.40	-7.40	5.16	
HALSTEAD D0440	766.5	775.0	1,156.9	3,784,133	0	0	0	93,510	3,877,643	4,231,608	373,965	425,161	207,024	11.18	11.78	72.01	-27.01	-15.23	
HEBSTON D0460	765.5	770.0	1,126.4	3,650,000	0	11,521	0	62,340	3,723,861	4,139,520	415,659	413,952	180,892	8.92	11.49	68.84	-23.84	-12.35	

Attach # 2-7

COUNTY NAME DISTRICT NAME	#	EST			ESTIMATED 1991-92							EST 1992-93 OPERATING (3 * 0BASE)	X LOCAL OPTION AMOUNT	STATE AID UNDER LOCAL OPTION	TAX RATES				
		FTE ENROLL 9-20-91	EST ENROLL 9-20-92	WEIGHTED ENROLL 9-20-92	GENERAL FUNDS BUDGET	SPEC EDUC PER PUPIL BASIS	VOC EDUC. BILINGUAL AID	CAPITAL OUTLAY REPAIR	TRANS AID PLUS TAX LEVY	ADJUSTED OPERATING BUDGET	DIFF (10 - 9)				LOCAL OPTION 1992 EST	LOCAL OPTION 1991	GEN. TECH TRAN 1992 EST	1992 EST NO OPTION	1992 EST WITH OPTION

HASKELL	041																		
BUBLETTE	D0374	484.5	495.0	801.5	2,561,429	0	0	0	97,265	2,658,694	2,945,513	286,819	294,351	0	0.00	6.10	40.14	4.86	10.96
BATAHTA	D0507	377.0	380.0	622.9	2,901,350	0	0	0	0	2,901,350	2,289,158	-612,192	228,916	0	0.00	2.43	30.00	15.00	17.43
HDDCEMAN 042																			
JETHORE	D0227	264.5	271.5	488.6	1,430,638	0	0	0	75,234	1,505,872	1,795,605	289,733	179,561	0	0.00	11.28	56.10	-11.10	0.18
HANSTON	D0228	141.2	144.0	308.0	989,009	0	0	0	46,755	1,035,764	1,131,900	96,136	113,190	0	0.00	12.16	64.51	-19.51	-7.35
JACKSON 043																			
NORTH JACKSON	D0335	422.5	417.5	705.5	2,283,765	0	0	0	160,676	2,444,441	2,592,713	148,272	239,271	150,278	17.98	13.04	36.56	8.44	21.48
HOLTON	D0336	972.5	1,014.0	1,440.5	4,505,145	0	0	0	170,439	4,675,584	5,293,838	618,254	529,384	339,785	20.31	11.33	58.63	-13.63	-2.30
MAYETTA	D0337	817.5	817.5	1,241.0	3,720,673	0	0	0	202,861	3,923,534	4,560,675	637,141	456,068	333,845	32.36	11.85	42.99	2.01	13.86
JEFFERSON 044																			
VALLEY FALLS	D0338	472.5	495.0	794.0	2,191,942	0	0	0	99,012	2,290,954	2,917,950	626,996	291,793	196,232	25.85	12.39	40.50	4.50	17.09
JEFFERSON COUNT	D0339	453.0	450.0	734.9	2,369,930	0	0	0	97,049	2,466,979	2,700,798	233,779	270,076	159,870	18.36	12.66	47.67	-2.67	9.99
JEFFERSON WEST	D0340	744.0	756.0	1,150.0	3,569,838	0	0	0	148,876	3,718,714	4,226,250	507,536	422,625	256,038	18.35	12.07	53.48	-8.48	3.99
OKMULDOSA PUBLI	D0341	630.5	630.0	977.7	2,763,043	0	0	0	113,711	2,876,754	3,593,048	716,294	359,305	232,483	22.20	12.11	61.65	-14.65	-4.54
MCLOUTH	D0342	532.0	532.0	847.8	2,579,934	0	0	0	103,927	2,683,861	3,115,665	431,804	311,567	180,030	17.02	12.44	56.54	-11.54	0.90
PERRY PUBLIC SC	D0343	929.5	940.0	1,373.8	4,208,167	0	0	0	209,170	4,417,337	5,048,715	631,378	504,872	266,944	12.95	11.54	59.68	-14.68	-3.14
JEMELL 045																			
WHITE ROCK	D0104	178.0	170.0	358.5	1,432,814	0	0	0	91,107	1,523,921	1,317,488	-206,433	131,749	0	0.00	12.65	70.99	-25.99	-13.34
HANKATO	D0278	278.5	278.0	481.2	1,549,545	0	0	0	57,641	1,607,186	1,768,410	161,224	176,841	80,797	11.35	13.49	72.86	-27.86	-14.37
JEMELL	D0279	204.0	198.0	394.6	1,192,588	0	0	0	72,577	1,265,165	1,450,135	184,990	145,016	21,088	2.57	15.10	55.48	-10.48	4.62
JOHNSON 046																			
BLUE VALLEY	D0229	9,727.6	10,250.0	10,609.1	47,000,000	0	3,920	0	856,486	47,860,406	38,988,443	-8,871,963	3,898,844	0	0.00	6.69	62.00	-17.00	-10.31
SPRING HILL	D0230	1,218.0	1,250.0	1,669.8	5,176,409	0	0	0	161,205	5,337,614	6,136,515	798,901	613,652	351,592	14.35	10.70	80.33	-35.33	-24.63
GARDNER-EDGERTO	D0231	1,688.9	1,688.9	1,982.9	6,435,496	0	0	0	235,091	6,670,587	7,287,158	616,571	728,716	322,502	7.28	9.17	69.90	-24.90	-15.73
DESOTO	D0232	1,764.3	1,848.5	2,134.5	6,674,510	0	0	0	283,427	6,957,937	7,844,288	886,351	784,429	339,076	7.19	9.44	63.29	-18.29	-8.85
OLATHE	D0233	14,649.1	15,240.0	15,538.9	62,981,802	0	0	0	462,563	63,444,365	57,105,458	-6,338,907	5,710,546	1,844,062	3.95	8.28	93.68	-48.68	-40.40
SHAMNEE MISSION	D0512	29,631.6	30,180.0	31,108.9	122,249,351	0	0	0	1,421,866	123,671,217	114,325,208	-9,346,009	11,432,521	0	0.00	7.38	39.95	5.05	12.43
KEARNY 047																			
LAKIN	D0215	689.8	710.0	1,075.5	4,522,366	0	0	0	0	4,522,366	3,952,463	-569,903	395,246	0	0.00	2.96	29.84	15.16	18.12
DEERFIELD	D0216	303.0	305.0	513.2	1,635,015	0	0	0	41,739	1,676,754	1,886,010	209,256	188,601	0	0.00	3.66	29.67	15.33	18.99
KINCHAN 048																			
KINCHAN	D0331	1,118.3	1,118.0	1,540.5	4,811,087	0	0	0	205,704	5,016,791	5,661,338	644,547	566,134	0	0.00	10.75	60.35	-15.35	-4.60
CUNNINGHAM	D0332	305.5	310.0	525.3	2,007,881	0	0	0	93,921	2,101,802	1,930,478	-171,324	193,048	0	0.00	7.23	54.36	-9.36	-2.13
KIOMA 049																			
GREENSBURG	D0422	386.6	388.0	636.3	1,922,610	0	0	0	44,450	1,967,060	2,338,403	371,343	233,840	0	0.00	10.77	49.83	-4.83	5.94
MULLINVILLE	D0424	104.0	100.0	226.4	1,090,284	0	0	0	46,755	1,137,039	832,020	-305,019	83,202	0	0.00	6.64	64.90	-19.90	-13.26
HAVILAND	D0474	172.0	168.0	342.7	1,215,800	0	0	0	41,560	1,257,360	1,259,423	2,063	125,942	0	0.00	8.68	51.71	-6.71	1.97

Attch # 2-8

COUNTY NAME DISTRICT NAME	#	EST			ESTIMATED 1991-92							EST 1992-93 (3 * \$BASE)	DIFF (10 - 9)	% LOCAL OPTION AMOUNT	STATE AID UNDER LOCAL OPTION	TAX RATES			EST 1992 WITH OPTION
		FTE ENROLL 9-20-91	EST ENROLL 9-20-92	WEIGHTED ENROLL 9-20-92	GENERAL FUND BUDGET	SPEC PER BASIS	EDUC PUPIL	VOC BILINGUAL AID	EDUC.	CAPITAL OUTLAY REPAIR	TRANS PLUS TAX LEVY					AID	ADJUSTED OPERATING BUDGET	LOCAL 1992 GEN. TECH 1991 OPTION	

LAFETTE 050																			
PARSONS	D0503	1,878.5	1,980.0	2,122.1	6,606,170	0	0	0	21,861	6,628,051	7,798,718	1,170,667	779,872	522,014	17.85	8.82	97.69	-52.69	-43.87
OSMEO	D0504	464.5	460.0	721.7	2,437,304	0	0	0	32,165	2,469,469	2,652,248	182,779	265,225	145,918	14.84	12.13	45.01	-0.01	12.12
CHETOPA	D0505	294.5	290.0	481.5	1,649,683	0	0	0	12,926	1,662,609	1,769,513	106,904	176,951	114,548	23.43	12.76	55.40	-10.40	2.36
LAFETTE COUNTY	D0506	1,657.0	1,722.5	2,099.8	6,038,954	0	0	0	412,547	6,451,501	7,716,765	1,265,264	771,677	505,224	18.76	9.89	58.64	-13.64	-3.75
LANE 051																			
HEALY PUBLIC SC	D0468	98.5	95.0	214.3	722,712	0	0	0	33,895	756,607	787,553	30,946	78,735	0	0.00	9.24	72.59	-27.59	-18.35
DIGHTON	D0482	403.0	388.0	632.6	2,029,269	0	0	0	71,856	2,101,125	2,324,805	223,680	232,481	0	0.00	11.61	52.85	-7.85	3.76
LEAVENWORTH 052																			
FT LEAVENWORTH	D0207	1,785.5	1,950.0	2,098.1	6,662,876	0	0	0	0	6,662,876	7,710,518	1,047,642	771,052	764,791	119.88	9.17	25.00	20.00	29.17
EASTON	D0449	635.5	615.0	945.3	2,887,828	0	0	0	192,093	3,079,921	3,547,478	467,557	354,748	188,701	13.48	11.84	57.47	-12.47	-0.61
LEAVENWORTH	D0453	4,210.9	4,225.0	4,315.3	14,124,676	0	14,823	0	1,866	14,141,365	15,858,728	1,717,363	1,585,873	808,669	8.32	8.00	72.49	-27.49	-19.49
BASCHOR-LINWOOD	D0458	1,333.0	1,484.0	1,930.0	5,609,287	0	0	0	239,006	5,848,293	7,092,750	1,244,457	709,275	398,780	14.51	11.30	66.93	-21.93	-10.63
TONGANXIE	D0464	1,435.0	1,500.0	1,889.2	6,049,186	0	0	0	247,975	6,297,161	6,942,810	645,649	694,281	423,839	16.11	10.28	67.64	-22.64	-12.36
LANSING	D0469	1,710.0	1,785.0	2,022.8	6,776,356	0	0	0	135,202	6,911,558	7,433,790	522,232	743,379	474,834	16.32	9.23	52.46	-7.46	1.77
LINCOLN 053																			
LINCOLN	D0298	413.0	420.0	700.5	2,200,000	0	0	0	128,359	2,328,359	2,574,338	245,979	257,434	57,064	3.77	13.24	52.67	-7.67	5.57
STYLAN GROVE	D0299	212.0	220.0	438.0	1,029,875	0	0	0	70,351	1,100,226	1,609,650	509,424	160,965	19,007	2.16	16.13	61.16	-16.16	-0.03
LINN 054																			
PLEASANTON	D0344	409.5	400.0	646.7	2,305,680	0	0	0	51,592	2,357,272	2,376,623	19,351	237,662	157,116	24.05	12.33	45.05	-0.05	12.28
JAYHAWK	D0346	540.5	540.0	870.0	2,684,220	0	0	0	116,341	2,800,561	3,197,250	396,689	319,725	126,327	8.21	12.57	54.72	-9.72	2.85
PRAIRIE VIEW	D0362	853.6	900.0	1,363.1	4,309,873	0	0	0	271,847	4,581,720	5,009,393	427,673	500,939	0	0.00	4.36	38.14	6.86	11.22
LOGAN 055																			
OAKLEY	D0274	532.0	520.0	838.6	2,650,236	0	0	0	112,324	2,762,560	3,081,855	319,295	308,186	0	0.00	12.25	63.23	-18.23	-5.98
TRIPLAINS	D0275	123.0	116.0	264.5	884,000	0	0	0	72,786	956,786	972,038	15,252	97,204	0	0.00	9.29	66.48	-21.48	-12.19
LYON 056																			
NORTH LYON COUN	D0251	740.0	740.0	1,140.5	3,237,654	0	0	0	184,501	3,422,155	4,191,338	769,183	419,134	202,910	11.29	12.03	55.10	-10.10	1.93
SOUTHERN LYON C	D0252	585.5	600.0	957.6	2,567,049	0	0	0	128,777	2,695,826	3,519,180	823,354	351,918	171,817	12.18	12.77	57.45	-12.45	0.32
EMPORIA	D0253	4,764.2	4,810.0	5,057.1	15,400,000	0	279,700	0	365,519	16,045,219	18,584,843	2,539,624	1,858,484	1,063,470	11.59	8.29	67.11	-22.11	-13.82
MARION 057																			
CENTRE	D0397	290.5	284.5	512.1	1,701,337	0	0	0	135,206	1,836,543	1,881,968	45,425	188,197	22,620	1.88	13.76	47.33	-2.33	11.43
PEABODY-BURNS	D0398	384.0	378.5	624.9	2,143,739	0	5,000	0	82,004	2,230,743	2,296,508	65,765	229,651	81,732	7.02	12.70	66.26	-21.26	-8.56
MARION	D0408	581.5	585.0	931.6	2,818,150	0	3,000	0	124,313	2,955,463	3,423,630	468,167	342,363	152,279	10.02	12.51	51.35	-6.35	6.16
DURHAM-HILLSBOR	D0410	620.4	620.4	961.7	3,175,095	0	0	0	113,292	3,288,387	3,534,248	245,861	353,425	135,046	7.48	12.10	54.97	-9.97	2.13
GOESBEL	D0411	273.0	265.0	468.5	1,390,000	0	0	0	48,789	1,438,789	1,721,738	282,949	172,174	82,712	12.39	13.40	67.17	-22.17	-8.77
MARSHALL 058																			
MARYSVILLE	D0364	994.5	980.0	1,401.1	4,021,859	0	0	0	190,195	4,212,054	5,149,043	936,989	514,904	204,531	7.25	11.00	55.21	-10.21	0.79
VERMILLION	D0380	619.5	620.0	983.4	2,976,995	0	0	0	191,478	3,168,473	3,613,995	445,522	361,400	155,353	9.36	12.39	47.98	-2.98	9.41
AXTELL	D0488	342.5	338.0	570.5	1,814,714	0	0	0	86,949	1,901,663	2,096,588	194,925	209,659	76,394	7.45	13.00	61.06	-16.06	-3.06
VALLEY HEIGHTS	D0498	448.9	460.0	754.2	2,147,528	0	0	0	75,975	2,223,503	2,771,685	548,182	277,169	141,274	13.64	13.12	60.06	-15.06	-1.94

ATTACHED 7-9

COUNTY NAME DISTRICT NAME	FTE ENROLL	EBT ENROLL	EBT WEIGHTED ENROLL	GENERAL FUND BUDGET	SPEC PER PUPIL BASIS	EDUC VOC EDUC. BILINGUAL AID	ESTIMATED 1991-92			EBT 1992-93 OPERATING (3 * BASE)	DIFF (10 - 9)	X LOCAL OPTION AMOUNT	STATE AID UNDER LOCAL OPTION	LOCAL 1992 EST		TAX RATES 1992 GEN. TECH EST		EBT 1992 WITH OPTION	
							CAPITAL OUTLAY REPAIR	TRANS AID PLUS TAX LEVY	ADJUSTED OPERATING BUDGET					LOCAL OPTION AMOUNT	LOCAL OPTION AMOUNT	GEN. TECH EST	1991 TRAN NO OPTION		

HCPHERSON	059																		
LINDSBORG	D0400	855.0	855.0	1,256.9	3,900,852	0	0	0	175,598	4,076,450	4,619,108	542,658	461,911	140,342	5.01	11.48	67.11	-22.11	-10.63
HCPHERSON	D0418	2,556.1	2,645.0	2,741.1	8,798,000	0	90,490	0	114,877	9,003,367	10,073,543	1,070,176	1,007,354	347,537	4.41	8.37	74.08	-29.08	-20.71
CANTON-GALVA	D0419	412.0	425.0	698.2	2,113,940	0	0	0	56,719	2,170,659	2,565,885	395,226	256,589	61,948	4.21	13.23	39.43	5.57	18.80
MOUNDRIE	D0423	453.5	450.0	723.5	2,272,184	0	16,000	0	87,811	2,375,995	2,658,863	282,868	265,886	49,229	2.83	12.45	63.84	-18.84	-6.39
INMAN	D0448	447.5	450.0	727.0	2,233,173	0	6,000	0	88,467	2,327,640	2,671,725	344,085	267,173	90,712	6.52	12.68	52.50	-7.50	5.18
MEADE																			
FULLER	D0225	149.9	151.5	316.6	1,052,794	0	0	0	36,365	1,089,159	1,163,505	74,346	116,351	0	0.00	10.83	67.99	-22.99	-12.16
MEADE	D0226	396.5	396.5	642.0	2,114,056	0	0	0	69,380	2,183,436	2,359,350	175,914	235,935	0	0.00	6.50	47.72	-2.72	3.78
MIAMI																			
ORAMOTHE	D0367	1,124.5	1,126.0	1,526.5	4,779,980	0	0	0	129,420	4,909,400	5,609,888	700,488	560,989	367,632	20.16	10.60	57.29	-12.29	-1.69
PAOLA	D0368	1,643.0	1,670.0	1,997.0	6,492,912	0	0	0	260,175	6,753,087	7,338,975	585,888	733,898	366,685	9.48	9.49	76.51	-31.51	-22.02
LOUISBURG	D0416	1,110.0	1,117.0	1,553.0	4,875,547	0	0	0	220,831	5,096,378	5,707,275	610,897	570,728	291,238	11.38	10.92	57.98	-12.98	-2.06
MITCHELL																			
MACONDA	D0272	580.0	585.0	912.4	2,785,599	0	0	0	89,330	2,874,929	3,353,070	478,141	335,307	148,393	9.75	12.28	67.59	-22.59	-10.31
DELOIT	D0273	780.5	780.0	1,159.1	3,750,000	0	0	0	127,107	3,877,107	4,259,693	382,586	425,969	143,538	5.89	11.59	55.88	-10.88	0.71
MONTGOMERY																			
CANEY VALLEY	D0436	782.0	770.0	1,149.3	3,812,722	0	0	0	132,014	3,944,736	4,223,678	278,942	-422,368	249,320	16.82	11.47	47.86	-2.86	8.61
COFFEYVILLE	D0445	2,644.4	2,640.0	2,804.2	9,500,000	0	0	0	195,586	9,695,586	10,305,435	609,849	1,030,544	533,035	8.87	8.28	66.06	-21.06	-12.78
INDEPENDENCE	D0446	2,340.1	2,350.0	2,468.0	7,872,076	0	0	0	128,626	8,000,702	9,069,900	1,069,198	906,990	429,932	7.42	8.23	63.17	-18.17	-9.94
CHERRYVALE	D0447	612.5	612.5	938.4	3,188,690	0	0	0	50,580	3,239,270	3,448,620	209,350	344,862	232,675	24.81	11.96	36.72	8.28	20.24
MORRIS																			
MORRIS COUNTY	D0417	1,074.5	1,071.0	1,505.7	4,520,977	0	0	0	210,918	4,731,895	5,533,448	801,553	553,345	238,686	8.30	10.94	47.88	-2.88	8.06
MORTON																			
ROLLA	D0217	198.0	205.0	406.1	1,670,547	0	0	0	0	1,670,547	1,492,418	-178,129	149,242	0	0.00	2.19	22.26	22.74	24.93
ELKHART	D0218	543.0	553.0	852.9	2,937,615	0	0	0	45,716	2,983,331	3,134,408	151,077	313,441	0	0.00	6.35	39.89	5.11	11.46
NEMAH																			
SABETHA	D0441	1,074.5	1,074.5	1,502.3	4,615,000	0	0	0	243,186	4,858,186	5,520,953	662,767	552,095	288,935	11.98	10.91	56.72	-11.72	-0.81
NEMAH VALLEY S	D0442	417.0	434.0	706.2	2,400,448	0	0	0	70,289	2,470,737	2,595,285	124,548	259,529	75,858	5.46	13.22	39.99	5.01	18.23
B & B	D0451	234.5	242.0	462.6	1,349,299	0	0	0	89,012	1,438,311	1,700,055	261,744	170,006	86,815	16.07	15.40	39.97	5.03	20.43
NEOSHO																			
ERIE-ST PAUL	D0101	1,142.0	1,135.0	1,574.1	4,843,400	0	0	0	222,883	5,066,283	5,784,818	718,535	578,482	349,135	16.38	10.76	59.96	-14.96	-4.20
CHAMUTE PUBLIC	D0413	1,981.1	2,000.0	2,093.6	6,814,961	0	0	0	101,369	6,916,330	7,693,980	777,650	769,398	487,643	14.27	8.25	75.11	-30.11	-21.86
NESS																			
NESS TRE LA GO	D0301	84.0	80.0	179.7	785,225	0	0	0	13,889	799,114	660,398	-138,716	66,040	0	0.00	5.87	50.96	-3.96	-0.09
SMOKY HILL	D0302	197.5	193.5	386.5	1,158,319	0	0	0	69,275	1,227,594	1,420,388	192,794	142,039	0	0.00	9.85	42.17	2.83	12.68
NESS CITY	D0303	361.5	370.0	597.9	1,907,000	0	0	0	50,596	1,957,596	2,197,283	239,687	219,728	0	0.00	10.42	56.94	-11.94	-1.52
BAZINE	D0304	131.5	127.0	274.6	949,317	0	0	0	32,287	981,604	1,009,135	27,551	100,916	0	0.00	10.65	63.35	-18.35	-7.70

Attach # 2-10

COUNTY NAME DISTRICT NAME	#	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
		FTE ENROLL 9-20-91	EST ENROLL 9-20-92	EST WEIGHTED ENROLL 9-20-92	GENERAL FUND BUDGET	SPEC PER PUPIL BASIS	EDUC BILINGUAL AID	VOC EDUC. AID	CAPITAL OUTLAY REPAIR	TRANS AID PLUS TAX LEVY	ADJUSTED OPERATING BUDGET	EST 1992-93 OPERATING (13 * 0BASE)	DIFF (10 - 9)	% LOCAL OPTION AMOUNT	STATE AID UNDER LOCAL OPTION	LOCAL OPTION EQUIV OPTION	1992 EST LOCAL OPTION	TAX RATES GEN. TECH TRAN 1992 EST 1991 OPTION	1992 EST WITH OPTION

NORTON	069																		
NORTON COMMUNIT	D0211	742.0	742.0	1,102.9	3,325,180	0	0	0	85,337	3,610,517	4,053,158	442,641	405,316	228,466	14.99	11.60	57.99	-12.99	-1.39
NORTHERN VALLEY	D0212	189.0	171.0	350.4	1,132,196	0	0	0	53,111	1,185,307	1,287,720	102,413	128,772	29,814	4.36	14.47	71.56	-26.56	-12.09
WEST SOLOMON VA	D0213	95.5	86.0	198.2	843,752	0	0	0	27,563	871,315	728,385	-142,930	72,839	0	0.00	10.21	72.81	-27.81	-17.60
OSAGE	070																		
OSAGE CITY	D0420	594.0	610.0	940.1	3,034,510	0	0	0	57,457	3,091,967	3,454,868	362,901	345,487	179,241	13.33	12.36	41.76	3.24	15.60
LYNDON	D0421	429.0	429.0	692.2	2,264,523	0	0	0	52,071	2,316,594	2,543,835	227,241	254,384	141,443	15.78	12.60	44.83	0.17	12.77
SANTA FE TRAIL	D0434	1,249.0	1,249.0	1,652.4	5,282,635	0	0	0	170,667	5,453,302	6,072,570	619,268	607,237	407,830	21.12	10.33	62.93	-17.93	-7.60
BURLINGAME PUBL	D0454	345.5	350.0	571.0	1,858,776	0	0	0	40,970	1,899,746	2,098,425	198,679	209,843	138,231	24.91	12.90	51.75	-6.75	6.15
HARALD DES CYGN	D0456	294.0	301.0	514.2	1,672,001	0	0	0	82,408	1,754,409	1,889,685	135,276	188,969	100,680	15.57	13.65	52.19	-7.19	6.46
OSBORNE	071																		
OSBORNE COUNTY	D0392	473.5	484.0	786.6	2,434,636	0	0	0	97,407	2,532,043	2,890,755	358,712	289,076	107,076	7.63	12.97	56.16	-11.16	1.81
OTTAWA	072																		
NORTH OTTAWA CO	D0239	662.5	678.0	1,053.5	2,861,330	0	0	0	160,702	3,022,032	3,871,613	849,581	387,161	148,088	7.69	12.41	48.95	-3.95	8.46
TWIN VALLEY	D0240	474.5	474.0	762.6	2,335,000	0	0	0	101,866	2,436,866	2,802,335	365,469	280,256	127,611	10.49	12.35	46.60	-1.60	10.95
PANNEE	073																		
FT LARNED	D0495	1,148.3	1,150.8	1,335.3	4,855,577	0	0	0	156,232	5,011,809	5,715,728	703,919	571,573	159,989	4.11	10.57	59.56	-14.56	-3.99
PANNEE HEIGHTS	D0496	162.0	156.0	331.7	1,146,723	0	0	0	53,300	1,200,023	1,218,998	18,975	121,900	0	0.00	10.99	75.40	-30.40	-19.41
PHILLIPS	074																		
EASTERN HEIGHTS	D0324	170.0	170.0	337.4	927,919	0	0	0	62,068	989,987	1,313,445	323,458	131,345	32,604	5.42	16.41	48.82	-3.82	12.39
PHILLIPSBURG	D0325	699.0	696.0	1,052.2	3,437,900	0	0	0	95,427	3,533,327	3,866,835	333,508	386,684	125,707	5.66	11.75	65.97	-20.97	-9.22
LOGAN	D0326	240.0	232.0	434.0	1,440,000	0	0	0	55,882	1,495,882	1,594,950	99,068	159,495	0	0.00	11.33	44.66	0.34	11.67
POTTAWATOMIE	075																		
WARREN	D0320	1,314.0	1,356.0	1,757.5	5,420,106	0	0	0	123,252	5,543,358	6,458,813	915,455	645,881	394,226	16.36	10.44	50.33	-5.33	5.11
KAW VALLEY	D0321	1,017.0	1,030.0	1,449.6	5,412,393	0	0	0	0	5,412,393	5,327,280	-85,113	532,728	0	0.00	2.43	23.94	21.06	23.49
OMAHA-HAVENSVIL	D0322	442.0	434.5	715.8	2,280,000	0	0	0	126,288	2,406,288	2,630,565	224,277	263,057	132,645	12.86	12.64	71.66	-26.66	-14.02
POTTAWATOMIE ME	D0323	635.0	660.0	1,027.6	2,841,717	0	0	0	167,076	3,008,793	3,776,430	767,637	377,643	247,335	24.04	12.63	74.52	-29.52	-16.89
PRATT	076																		
PRATT	D0382	1,339.4	1,340.0	1,704.8	4,957,250	0	1,372	0	108,013	5,066,635	6,265,140	1,198,505	626,514	228,856	5.72	9.94	61.60	-16.60	-6.66
SKYLINE SCHOOLS	D0438	350.0	355.0	618.3	1,897,851	0	3,225	0	161,934	2,063,010	2,272,253	209,243	227,225	0	0.00	10.81	52.78	-7.78	3.03
RAWLINS	077																		
HERNDON	D0317	76.5	76.0	172.1	527,494	0	0	0	20,780	548,274	632,468	84,194	63,247	0	0.00	13.27	65.28	-20.28	-7.01
ATWOOD	D0318	490.7	483.0	786.6	2,520,000	0	0	0	128,150	2,648,150	2,890,755	242,605	289,076	84,404	5.16	12.51	70.98	-25.98	-13.47
RENO	078																		
HUTCHINSON PUBL	D0308	4,964.7	5,050.0	5,203.0	17,660,486	0	103,353	0	0	17,764,039	19,121,025	1,356,986	1,912,103	623,065	6.18	8.18	80.69	-35.69	-27.51
NICKERSON	D0309	1,403.0	1,400.0	1,799.9	5,710,278	0	0	0	246,173	5,956,451	6,614,633	658,182	661,463	291,740	7.90	10.01	63.83	-18.83	-8.82
FAIRFIELD	D0310	471.5	475.0	786.3	2,700,028	0	0	0	202,116	2,902,144	2,889,653	-12,491	288,965	0	0.00	11.81	50.73	-5.73	6.08
PRETTY PRAIRIE	D0311	287.5	287.5	501.8	1,643,264	0	0	0	103,516	1,746,780	1,844,115	97,333	184,412	37,251	3.45	13.63	57.10	-12.10	1.53
HAVEN PUBLIC SC	D0312	1,215.5	1,216.0	1,655.0	5,031,832	0	3,900	0	257,533	5,292,865	6,082,125	789,260	608,213	230,728	6.50	10.63	54.34	-9.34	1.29

Attch # 2-11

COUNTY NAME DISTRICT NAME	#	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
		FTE ENROLL 9-20-91	EST ENROLL 9-20-92	EST WEIGHTED ENROLL 9-20-92	GENERAL FUND BUDGET	SPEC PER PUPIL BASIS	EDUC VOC EDUC. BILINGUAL AID	ESTIMATED 1991-92	CAPITAL OUTLAY REPAIR	TRANS AID PLUS TAX LEVY	ADJUSTED OPERATING BUDGET	EST 1992-93 OPERATING (3 * 9BASE)	DIFF (10 - 9)	X LOCAL OPTION AMOUNT	STATE AID UNDER LOCAL OPTION	LOCAL OPTION MILL EQUIV OPTION	1992 LOCAL EST	TAX RATES GEN. TECH TRAN 1991	1992 EST NO OPTION
RENO	078																		
BURLER	D0313	2,144.5	2,144.5	2,304.6	7,618,770	0	4,000	0	377,663	8,000,433	8,469,405	468,972	846,941	388,729	7.12	8.39	67.96	-22.96	-14.57
REPUBLIC	079																		
PIKE VALLEY	D0426	288.0	282.0	494.2	1,473,000	0	0	0	80,909	1,353,909	1,816,185	262,276	181,619	45,202	4.44	13.40	52.61	-7.61	5.79
BELLEVILLE	D0427	659.0	659.0	1,020.2	3,250,498	0	0	0	141,593	3,392,091	3,749,235	357,144	374,924	139,325	7.15	12.09	65.35	-20.35	-6.26
HILLCREST RURAL	D0435	144.5	143.5	315.0	975,279	0	0	0	56,978	1,032,257	1,157,625	125,368	115,763	9,890	1.89	17.02	71.62	-26.62	-9.60
RICE	080																		
STERLING	D0376	546.5	550.0	868.2	2,906,479	0	0	0	99,375	3,005,854	3,190,635	184,781	319,044	127,264	8.23	12.40	49.18	-4.18	8.22
CHASE	D0401	182.5	180.0	368.9	1,210,765	0	0	0	46,397	1,257,162	1,335,708	98,546	135,571	0	0.00	9.63	45.85	-0.85	8.78
LYONS	D0405	836.9	848.5	1,217.3	3,850,000	0	0	0	49,232	3,899,232	4,473,578	574,346	447,358	214,290	10.62	11.33	61.54	-16.54	-5.19
LITTLE RIVER	D0444	377.0	376.0	633.8	2,035,135	0	2,000	0	128,287	2,163,422	2,329,215	165,793	232,922	0	0.00	10.06	56.30	-11.30	-1.24
RILEY	081																		
RILEY COUNTY	D0378	577.5	584.5	932.6	2,560,388	0	0	0	177,831	2,738,219	3,427,305	689,086	342,731	212,523	20.58	12.61	55.49	-10.49	2.12
HANNAH	D0383	6,331.8	6,535.0	6,843.1	21,448,957	0	406,102	0	415,813	22,270,872	25,148,393	2,877,521	2,514,839	1,144,900	7.05	8.44	74.17	-29.17	-20.73
BLUE VALLEY	D0384	282.7	265.0	474.5	1,395,018	0	0	0	93,687	1,488,705	1,743,788	255,083	174,379	73,312	9.50	13.10	56.80	-11.80	1.30
ROOKS	082																		
PALCO	D0269	185.5	178.0	347.5	1,205,047	0	0	0	61,778	1,266,825	1,330,563	83,738	135,056	0	0.00	7.42	44.19	0.81	8.23
PLAINVILLE	D0270	482.4	470.0	743.3	2,605,920	0	0	0	48,657	2,654,577	2,731,628	77,051	273,163	0	0.00	9.52	47.51	-2.51	7.01
STOCKTON	D0271	419.0	424.0	700.5	1,957,730	0	0	0	86,311	2,044,041	2,574,338	530,277	257,434	6,913	0.36	13.05	49.27	-4.27	8.78
RUSH	083																		
LACROSSE	D0395	346.0	347.0	593.7	2,060,665	0	0	0	125,717	2,186,382	2,181,848	-4,534	218,185	0	0.00	9.62	51.25	-6.25	3.37
OTIS-BISON	D0403	370.0	368.0	627.4	1,951,583	0	0	0	185,721	2,137,304	2,305,695	168,391	230,570	27,871	1.82	13.24	44.59	0.41	13.65
RUSSELL	084																		
PARADISE	D0399	143.0	133.0	294.3	1,174,272	0	0	0	65,197	1,239,469	1,081,553	-157,916	108,195	0	0.00	5.80	52.65	-7.65	-1.85
RUSSELL COUNTY	D0407	1,164.5	1,189.0	1,622.6	5,847,874	0	0	0	186,396	6,034,270	5,963,055	-71,215	596,306	0	0.00	10.55	69.11	-24.11	-13.56
SALINA	085																		
SALINA	D0305	7,172.1	7,180.0	7,384.5	24,448,717	0	370,419	0	151,975	24,971,111	27,138,038	2,166,927	2,713,804	1,290,882	7.29	8.04	75.96	-30.96	-22.92
SOUTHEAST OF SA	D0306	587.7	586.0	956.1	3,129,909	0	0	0	165,362	3,295,271	3,513,648	218,397	351,367	0	0.00	11.52	42.11	2.89	14.41
ELL-SALINA	D0307	383.0	385.0	648.2	1,884,594	0	0	0	111,004	1,995,598	2,382,135	386,537	238,214	132,278	16.50	13.21	42.98	2.02	15.23
SCOTT	086																		
SCOTT COUNTY	D0466	1,071.5	1,094.0	1,530.1	4,857,475	0	0	0	188,963	5,046,438	5,623,118	576,680	562,312	88,061	2.07	11.15	56.72	-11.72	-0.57
BEDGWICK	087																		
WICHITA	D0259	45,814.4	46,500.0	49,206.8	172,479,293	0	2,370,347	0	3,344,672	178,194,312	180,834,990	2,640,678	18,083,499	5,306,695	3.67	8.38	85.47	-40.47	-32.09
DERBY	D0260	6,010.0	6,225.0	6,441.1	21,258,083	0	0	0	320,898	21,578,981	23,671,043	2,092,062	2,367,104	1,231,129	9.07	8.37	74.58	-29.58	-21.21
HAYSVILLE	D0261	3,446.0	3,502.0	3,698.4	11,768,433	0	0	0	224,306	11,992,739	13,591,620	1,598,881	1,359,162	890,499	15.93	8.38	78.54	-33.54	-25.16
VALLEY CENTER P	D0262	2,091.5	2,135.0	2,249.8	6,968,900	0	0	0	280,515	7,249,415	8,268,015	1,018,600	826,802	502,077	12.99	8.40	74.24	-29.24	-20.84
MILVANE	D0263	1,908.1	1,975.0	2,125.0	5,190,562	0	0	0	116,341	5,306,903	7,809,375	2,502,472	780,938	567,763	23.15	8.69	51.06	-6.06	2.63
CLEARWATER	D0264	1,020.0	1,020.0	1,454.4	4,072,108	0	0	0	130,707	4,202,815	5,344,920	1,142,105	534,492	227,783	8.39	11.13	60.54	-15.54	-4.41
GORDARD	D0265	2,108.5	2,240.0	2,382.1	7,776,847	0	0	0	264,165	8,041,012	8,754,218	713,206	875,422	448,621	9.27	8.82	81.23	-36.23	-27.41

Attch # 2-12

COUNTY NAME	DISTRICT NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
		FTE ENROLL	EST ENROLL	WEIGHTED ENROLL	GENERAL FUND BUDGET	SPEC EDUC PER PUPIL	VOC EDUC. BILINGUAL AID	CAPITAL OUTLAY REPAIR	TRANS AID PLUS TAX LEVY	ADJUSTED OPERATING BUDGET	EST 1992-93 OPERATING	DIFF (10 - 9)	% LOCAL OPTION AMOUNT	STATE AID UNDER LOCAL OPTION	LOCAL 1992 HILL EQUIV	LOCAL 1992 LOCAL OPTION	TAX RATES GEN. 1992 TECH TRAN 1991	EST 1992 WITH OPTION	

BEDGWICK	087																		
HAIZE	D0264	2,803.3	3,170.0	3,392.2	11,338,624	0	0	0	341,941	11,680,547	12,446,335	785,768	1,246,634	784,348	16.04	9.45	60.97	-15.97	-6.52
RENNICK	D0267	1,413.0	1,460.0	1,853.6	5,949,427	0	0	0	207,922	6,157,349	6,811,980	654,631	681,198	293,392	7.75	10.24	75.32	-30.32	-20.08
CHENEY	D0268	575.7	603.0	936.8	2,392,972	0	0	0	92,992	2,485,964	3,442,740	956,776	344,274	174,207	13.01	12.70	56.63	-11.63	1.07

BERNARD	088																		
LIBERAL	D0480	3,542.2	3,550.0	3,701.0	11,570,287	0	363,359	0	76,885	12,010,531	13,601,175	1,590,644	1,360,118	442,304	3.93	8.16	60.80	-15.80	-7.64
KIBNET-PLAINS	D0483	598.0	590.0	963.4	2,640,143	0	0	0	169,357	2,809,500	3,540,495	730,995	354,050	0	0.00	9.01	43.21	1.79	10.80

SHAWNEE	089																		
BEAMAN	D0345	3,299.7	3,315.0	3,466.8	11,155,725	0	0	0	299,943	11,455,668	12,740,490	1,284,822	1,274,049	392,484	3.65	8.20	72.68	-27.68	-19.48
SILVER LAKE	D0372	614.5	609.5	929.7	2,935,250	0	0	0	75,996	3,011,246	3,416,648	405,402	341,665	210,372	18.92	11.81	57.14	-12.14	-0.33
AUBURN WASHBURN	D0437	4,239.5	4,550.0	4,824.0	13,496,157	0	0	0	525,396	14,021,553	17,728,200	3,706,647	1,772,820	384,727	2.46	8.88	62.30	-17.30	-6.42
SHAWNEE HEIGHTS	D0450	3,355.0	3,354.5	3,623.0	11,074,518	0	0	0	610,502	11,685,020	13,314,525	1,629,505	1,331,453	667,817	8.48	8.43	66.60	-21.60	-13.17
TOPEKA PUBLIC S	D0501	14,268.6	14,325.0	14,774.3	53,121,447	0	688,933	0	84,937	53,895,317	54,295,553	400,236	5,429,555	1,788,670	3.97	8.08	83.78	-38.78	-30.70

SHERIDAN	090																		
HOKIE COMMUNITY	D0412	512.5	500.0	808.3	2,408,459	0	0	0	133,224	2,541,683	2,970,503	428,820	297,050	37,532	1.78	12.31	35.25	-10.25	2.06

SHERMAN	091																		
GOODLAND	D0352	1,181.0	1,170.0	1,592.4	5,109,396	0	6,125	0	154,177	5,269,698	5,852,070	582,372	585,207	129,108	2.98	10.53	35.96	-10.96	-0.43

SMITH	092																		
SMITH CENTER	D0237	625.0	645.0	1,015.9	2,959,441	0	0	0	163,282	3,122,723	3,733,433	610,710	373,343	114,574	5.62	12.69	73.70	-28.70	-16.01
WEST SMITH COUN	D0238	195.0	195.0	390.2	1,124,557	0	0	0	46,882	1,171,439	1,433,985	262,546	143,399	38,492	5.73	15.62	71.16	-26.16	-10.54

STAFFORD	093																		
STAFFORD	D0349	283.8	285.0	488.0	1,753,923	0	0	0	51,950	1,805,873	1,793,400	-12,473	179,340	0	0.00	11.54	65.68	-20.68	-9.14
ST JOHN-HUDSON	D0350	452.0	453.5	737.1	2,299,161	0	0	0	123,125	2,422,286	2,708,843	286,557	270,884	0	0.00	10.39	50.93	-5.93	4.46
HACKBVILLE	D0351	284.5	285.5	503.0	1,768,501	0	0	0	109,095	1,877,596	1,848,525	-29,071	184,853	0	0.00	6.44	39.19	5.81	12.25

STANTON	094																		
STANTON COUNTY	D0452	536.5	539.5	864.5	2,815,778	0	10,000	0	166,240	2,992,018	3,177,038	185,020	317,704	0	0.00	4.52	34.90	10.10	14.62

STEVENS	095																		
HOBSCOM PUBLIC S	D0209	160.5	170.0	356.4	1,597,350	0	0	0	0	1,597,350	1,309,770	-287,780	130,977	0	0.00	1.70	17.77	27.23	28.93
HUGOTON PUBLIC	D0210	993.0	1,005.0	1,422.4	5,012,073	0	0	0	0	5,012,073	5,227,320	215,247	522,732	0	0.00	2.19	19.61	25.39	27.98

SUMNER	096																		
MELLINGTON	D0353	2,030.5	2,025.0	2,105.6	6,877,743	0	0	0	135,732	7,013,475	7,738,080	724,605	773,808	457,513	11.71	8.10	74.80	-29.80	-21.70
CONWAY SPRINGS	D0356	456.9	469.0	756.6	2,446,532	0	0	0	86,665	2,533,197	2,780,505	247,308	278,051	128,084	11.04	12.93	69.45	-24.45	-11.52
BELLE PLAINE	D0357	743.0	750.0	1,119.2	3,360,000	0	0	0	105,654	3,465,654	4,113,060	647,406	411,306	282,080	25.67	11.76	70.20	-25.20	-13.44
OXFORD	D0358	452.5	445.0	715.3	1,820,282	0	0	0	74,882	1,895,164	2,628,728	733,564	262,873	134,175	12.86	12.34	54.29	-9.29	3.05
ARGONIA PUBLIC	D0359	215.0	209.0	408.0	1,173,199	0	0	0	68,067	1,241,266	1,499,400	258,134	149,940	12,611	1.36	14.81	67.35	-22.35	-7.54
CALDWELL	D0360	311.0	324.0	533.4	1,668,850	0	0	0	62,113	1,730,963	1,960,245	229,282	196,025	46,984	4.22	13.39	68.97	-23.97	-10.58
SOUTH HAVEN	D0509	226.5	220.0	418.9	1,063,664	0	0	0	63,570	1,127,234	1,539,458	412,224	153,946	48,949	-6.73	14.44	63.01	-18.01	-3.57

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COUNTY NAME DISTRICT NAME	#	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
		FTE ENROLL 9-20-91	EST ENROLL 9-20-92	EST MEIGHTED ENROLL 9-20-92	GENERAL FUND BUDGET	SPEC EDUC PER PUPIL BASIS	ESTIMATED VDC EDUC. BILINGUAL AID	ESTIMATED 1991-92 CAPITAL OUTLAY REPAIR	TRANS AID PLUS TAX LEVY	ADJUSTED OPERATING BUDGET	EST 1992-93 OPERATING (13 * @BASE)	DIFF (10 - 9)	% LOCAL OPTION AMOUNT	STATE AID UNDER LOCAL OPTION	LOCAL OPTION MILLI EQUIV	1992 EST LOCAL OPTION	TAX RATES GEN. TECH 1992	1992 EST TRAN NO	EST 1992 WITH
THOMAS	097																		
BREMSTER	D0314	141.5	142.0	308.9	920,000	0	0	0	55,504	975,504	1,135,208	159,704	113,521	0	0.00	10.38	64.43	-19.43	-9.05
COLBY PUBLIC SC	D0315	1,284.1	1,313.0	1,700.9	5,287,190	0	0	0	120,968	5,408,158	6,250,808	842,650	625,081	218,353	5.55	10.34	48.77	-3.77	6.57
GOLDEN PLAINS	D0316	158.5	146.5	311.5	999,182	0	0	0	51,475	1,050,657	1,144,763	94,106	114,476	0	0.00	13.46	59.81	-14.81	-1.35
TREGO	098																		
WAKEENEY	D0208	605.0	602.0	949.1	2,924,884	0	0	0	139,829	3,064,715	3,487,943	423,228	348,794	45,776	1.85	12.25	49.77	-4.77	7.48
WABAUWSEE	099																		
MILL CREEK VALL	D0329	566.4	545.0	864.0	2,532,244	0	0	0	145,852	2,678,098	3,175,200	497,102	317,520	126,631	7.90	11.91	60.39	-15.39	-3.48
WABAUWSEE EAST	D0330	620.1	600.0	956.3	3,023,625	0	0	0	182,496	3,206,121	3,514,403	308,282	351,440	172,935	11.67	12.04	64.03	-19.03	-6.99
WALLACE	100																		
WALLACE COUNTY	D0241	293.0	289.0	500.6	1,419,638	0	2,614	0	73,986	1,495,838	1,839,705	343,867	183,971	0	0.00	12.95	60.77	-15.77	-2.82
MESKAN	D0242	103.5	105.5	238.7	733,000	0	400	0	34,053	767,453	877,223	109,770	87,722	0	0.00	11.73	61.55	-16.55	-4.82
WASHINGTON	101																		
NORTH CENTRAL	D0221	180.5	170.0	354.5	1,111,312	0	0	0	75,216	1,186,528	1,302,788	116,260	130,279	5,376	0.66	15.33	49.66	-4.66	10.67
WASHINGTON SCHD	D0222	391.0	370.0	600.9	2,152,527	0	0	0	72,868	2,225,395	2,208,308	-17,087	220,831	106,623	11.20	12.00	55.84	-10.84	1.16
BARNES	D0223	382.3	375.0	634.7	2,071,164	0	0	0	136,627	2,207,791	2,332,523	124,732	233,252	10,487	0.61	12.96	60.70	-15.70	-2.74
CLIFTON-CLYDE	D0224	409.5	390.0	643.5	2,123,000	0	0	0	101,481	2,224,481	2,364,863	140,382	236,486	51,917	3.45	12.27	51.20	-6.20	6.07
WICHITA	102																		
LEDTI	D0467	594.0	576.0	918.1	2,969,862	0	0	0	144,151	3,114,013	3,374,018	260,005	337,402	10,825	0.40	12.07	68.51	-23.51	-11.44
WILSON	103																		
ALTOONA-MIDWAY	D0387	382.5	380.5	644.0	2,053,789	0	0	0	86,811	2,140,600	2,366,700	226,100	236,670	114,361	12.29	13.14	39.00	6.00	19.14
MEDDESHA	D0461	716.5	710.0	1,066.8	3,510,700	0	0	0	56,762	3,567,462	3,920,490	353,028	372,049	236,757	17.72	11.42	38.27	6.73	18.35
FREDONIA	D0484	894.5	896.0	1,322.0	4,225,000	0	0	0	183,500	4,408,500	4,858,350	449,850	465,835	223,154	9.80	11.54	63.42	-18.42	-6.88
WOODSON	104																		
YATEB CENTER	D0366	620.5	600.0	942.6	2,400,000	0	0	0	158,311	2,558,311	3,464,055	905,744	346,406	113,265	5.76	11.86	43.38	1.62	13.48
WYANDOTTE	105																		
TURNER-KANSAS C	D0202	3,832.2	3,860.0	4,007.2	13,794,952	0	20,000	0	181,059	13,996,011	14,726,460	730,449	1,472,646	799,326	9.69	8.16	69.30	-24.30	-16.14
PIPER-KANSAS CI	D0203	1,139.5	1,180.0	1,601.7	5,136,841	0	0	0	176,364	5,313,205	5,886,248	573,043	588,625	150,213	3.76	10.97	51.04	-6.04	4.93
BONNER SPRINGS	D0204	2,106.0	2,180.0	2,261.3	7,813,963	0	0	0	191,995	8,005,958	8,310,278	304,320	831,028	415,645	8.39	8.38	75.05	-30.05	-21.67
KANSAS CITY	D0500	21,021.5	21,119.0	22,252.6	79,651,059	0	1,010,000	0	1,298,417	81,959,476	81,778,305	-181,171	8,177,831	4,720,944	11.28	8.26	57.79	-12.79	-4.53
STATE TOTALS		425,747.1	431,458.4	519,618.4	1,725,328,729	0	6,589,333	0	1,776,425,499	1,909,597,694	133,172,195	190,959,812	71,308,554	3,519.57	17,352.73	-3,672.73			-369.40

Attached 7-14

F2

Kansas State Board of Education

120 S.E. 10th Avenue, Topeka, Kansas 66612-1182

February 7, 1992

TO: House Education Committee

FROM: Legislative Research Department and
State Department of Education

SUBJECT: 1992 House Bill 2835

Attached is a computer printout showing the possible effects of 1992 House Bill 2835 which provides funding for unified school districts who have issued general obligation bonds as the result of a bond election. This printout is only an indication of the additional state aid districts would receive as a result of the bill. House Bill 2835 is part of a school finance package under consideration by the Kansas House of Representatives.

Each unified school district is entitled to receive bond and interest state aid payments in an amount as determined below.

- (1) Determine the amount of bonded indebtedness payments due in the current fiscal year.
- (2) Determine assessed valuation per pupil for each unified school district.
- (3) Determine the median assessed valuation per pupil for all districts.
- (4) Set up a table in which the median assessed valuation per pupil for school districts plus and minus \$500 would receive 50 percent of their bond and interest payment from the state. This table would be updated annually based upon the preceding year's assessed valuation per pupil.
- (5) Increase the percentage of state aid for bond and interest by one percentage point for each \$1,000 that the assessed valuation per pupil drops below the median in accordance with the attached table. Decrease the percentage of state aid for bond and interest by one percentage point for each \$1,000 that the assessed valuation per pupil rises above the median.
- (6) Determine state aid for bond and interest subject to appropriation, with right of proration.

Dale M. Dennis
Deputy/Assistant Commissioner
Division of Fiscal Services and Quality Control
(913) 296-3871

*Education
Attachment #3
February 7, 1992*

COLUMN EXPLANATION

- COLUMN
- 1 -- September 20, 1991, FTE enrollment
 - 2 -- 1991-92 Estimated bond and interest amount budgeted
 - 3 -- 1991 Assessed valuation
 - 4 -- 1991 Assessed valuation per pupil (Column 3 \div 1)
 - 5 -- Ratio factor derived from attached table
 - 6 -- 1991-92 Estimated bond and interest state aid
(Column 5 X 2)
 - 7 -- Millage equivalency (Column 6 \div 3)
 - 8 -- 1991-92 Bond and interest mill rate
 - 9 -- Difference (Column 8 - 7)

Attach #3-2

LOW-MED	HI-MED	%	EDMS200A
1,000	1,000	79	
2,000	2,000	78	
3,000	3,000	77	
4,000	4,000	76	
5,000	5,000	75	
6,000	6,000	74	
7,000	7,000	73	
8,000	8,000	72	
9,000	9,000	71	
10,000	10,000	70	
11,000	11,000	69	
12,000	12,000	68	
13,000	13,000	67	
14,000	14,000	66	
15,000	15,000	65	
16,000	16,000	64	
17,000	17,000	63	
18,000	18,000	62	
19,000	19,000	61	
20,000	20,000	60	
21,000	21,000	59	
22,000	22,000	58	
23,000	23,000	57	
24,000	24,000	56	
25,000	25,000	55	
26,000	26,000	54	
27,000	27,000	53	
28,000	28,000	52	
29,000	29,000	51	
30,000	30,000	50	
31,000	31,000	49	
32,000	32,000	48	
33,000	33,000	47	
34,000	34,000	46	
35,000	35,000	45	
36,000	36,000	44	
37,000	37,000	43	
38,000	38,000	42	
39,000	39,000	41	
40,000	40,000	40	
41,000	41,000	39	
42,000	42,000	38	
43,000	43,000	37	
44,000	44,000	36	
45,000	45,000	35	
46,000	46,000	34	
47,000	47,000	33	
48,000	48,000	32	
49,000	49,000	31	
50,000	50,000	30	
51,000	51,000	29	
52,000	52,000	28	
53,000	53,000	27	
54,000	54,000	26	
55,000	55,000	25	
56,000	56,000	24	
57,000	57,000	23	
58,000	58,000	22	
59,000	59,000	21	
60,000	60,000	20	
61,000	61,000	19	
62,000	62,000	18	
63,000	63,000	17	
64,000	64,000	16	
65,000	65,000	15	
66,000	66,000	14	
67,000	67,000	13	
68,000	68,000	12	
69,000	69,000	11	
70,000	70,000	10	
71,000	71,000	9	
72,000	72,000	8	
73,000	73,000	7	
74,000	74,000	6	
75,000	75,000	5	
76,000	76,000	4	
77,000	77,000	3	
78,000	78,000	2	
79,000	79,000	1	
80,000	80,000	0	

Median assessed valuation per pupil--\$30.32

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
COUNTY NAME	9-20-91 FTE	B & I AMOUNT BUDGETED	1991 ASSESSED VALUATION	ASSESSED VALUATION PER PUPIL	TABLE RATIO FACTOR	EST. STATE AID (5 * 2)	MILL EQUIV	1991 B & I MILL RATE	DIFF (8 - 7)
DISTRICT NAME	# ENROLLMENT								

ALLEN	001								
HARMATON VALLEY	D0256	373.5	0	11,508,935	30,814	0.50	0	0.00	0.00
IOLA	D0257	1,789.5	423,205	27,126,705	15,159	0.65	275,083	10.14	13.19
HUMBOLDT	D0258	624.0	114,617	14,949,473	23,957	0.56	64,186	4.29	7.61

ANDERSON	002								
GARNETT	D0365	1,039.5	438,860	30,422,821	29,267	0.51	223,819	7.36	16.04
CREST	D0479	317.0	0	8,610,055	27,161	0.53	0	0.00	0.00

ATCHISON	003								
ATCHISON CO COM	D0377	768.5	164,462	20,393,550	26,537	0.54	88,809	4.35	6.39
ATCHISON PUBLIC	D0409	1,691.4	236,713	37,399,574	22,112	0.58	137,294	3.67	5.18

BARBER	004								
BARBER COUNTY N	D0254	766.0	0	36,731,865	47,953	0.32	0	0.00	0.00
SOUTH BARBER	D0255	328.5	87,850	21,687,349	66,019	0.14	12,299	0.57	2.67

BARTON	005								
CLAFLIN	D0354	285.0	0	15,035,293	52,755	0.28	0	0.00	0.00
ELLINWOOD PUBLI	D0355	566.1	0	21,148,662	37,359	0.43	0	0.00	0.00
GREAT BEND	D0428	3,377.1	136,800	85,927,576	25,444	0.55	75,240	0.88	4.05
HOISINGTON	D0431	781.1	358,945	23,688,225	30,327	0.50	179,473	7.58	13.83

BOURBON	006								
FT SCOTT	D0234	2,074.1	212,298	39,833,461	19,205	0.61	129,502	3.25	4.58
UNIONTOWN	D0235	493.0	60,850	10,395,377	21,086	0.59	35,902	3.45	4.61

BROWN	007								
HIAMATHA	D0415	1,216.4	235,056	30,937,471	25,434	0.55	129,281	4.18	14.52
BROWN COUNTY	D0430	686.0	272,995	13,681,511	19,944	0.60	163,797	11.97	18.41

BUTLER	008								
LEON	D0205	784.5	86,225	17,574,513	22,402	0.58	50,011	2.85	3.40
REMINGTON-WHITE	D0206	510.5	0	18,648,495	36,530	0.44	0	0.00	0.00
CIRCLE	D0375	1,295.0	0	52,932,949	40,875	0.39	0	0.00	0.00
ANDOVER	D0385	1,708.5	343,860	40,843,865	23,906	0.56	192,562	4.71	8.07
ROSE HILL PUBLI	D0394	1,439.0	143,365	19,387,436	13,473	0.67	96,055	4.95	6.67
DOUGLASS PUBLIC	D0396	755.6	25,892	10,760,548	14,241	0.66	17,089	1.59	0.00
AUGUSTA	D0402	2,081.1	67,795	34,643,334	16,647	0.64	43,389	1.25	1.56
EL DORADO	D0490	2,220.7	453,517	55,384,163	24,940	0.55	249,434	4.50	0.00
FLINTHILLS	D0492	239.5	127,590	11,054,322	46,156	0.34	43,381	3.92	10.09

CHASE	009								
CHASE COUNTY	D0284	563.0	33,758	22,009,456	39,093	0.41	13,841	0.63	1.41

attach # 3-4

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
COUNTY NAME DISTRICT NAME	9-20-91 FTE ENROLLMENT	B & I AMOUNT BUDGETED	1991 ASSESSED VALUATION	ASSESSED VALUATION PER PUPIL	TABLE RATIO FACTOR	EST. STATE AID (5 * 2)	MILL EQUIV	1991 B & I MILL RATE	DIFF (8 - 7)

CHAUTAUGUA 010									
CEDAR VALE D0285	177.3	63,440	7,451,411	42,027	0.38	24,107	3.24	7.28	4.04
CHAUTAUGUA COUN D0286	502.5	58,756	13,145,908	26,161	0.54	31,728	2.41	3.91	1.50
CHEROKEE 011									
RIVERTON D0404	718.0	319,225	16,106,561	22,433	0.58	185,151	11.50	14.90	3.40
COLUMBUS D0493	1,306.0	320,265	32,799,638	25,115	0.55	176,146	5.37	9.41	4.04
GALENA D0499	749.5	0	6,036,234	8,054	0.72	0	0.00	0.00	0.00
BAXTER SPRINGS D0508	851.0	125,300	12,694,676	14,917	0.65	81,445	6.42	7.86	1.44
CHEYENNE 012									
CHEYLIN D0103	222.5	0	18,604,935	83,618	0.00	0	0.00	0.00	0.00
ST FRANCIS COMM D0297	428.5	0	17,542,518	40,939	0.39	0	0.00	0.00	0.00
CLARK 013									
MINNEOLA D0219	201.8	0	12,773,008	63,295	0.17	0	0.00	0.00	0.00
ASHLAND D0220	274.5	0	23,729,048	86,445	0.00	0	0.00	0.00	0.00
CLAY 014									
CLAY CENTER D0379	1,652.1	173,054	36,237,397	21,934	0.58	100,371	2.77	7.58	4.81
CLOUD 015									
CONCORDIA D0333	1,349.5	0	28,331,114	20,994	0.59	0	0.00	0.00	0.00
SOUTHERN CLOUD D0334	256.5	0	10,509,080	40,971	0.39	0	0.00	0.00	0.00
COFFEY 016									
LEBO-WAVERLY D0243	536.5	151,118	12,881,545	24,010	0.56	84,626	6.57	0.00	0.00
BURLINGTON D0244	926.0	673,983	519,653,169	561,181	0.00	0	0.00	1.29	1.29
LEROY-GRIDLEY D0245	341.0	0	14,378,229	42,165	0.38	0	0.00	0.00	0.00
COMANCHE 017									
COMANCHE COUNT D0300	432.0	0	30,589,134	70,808	0.10	0	0.00	0.00	0.00
COWLEY 018									
CENTRAL D0462	366.7	53,840	11,494,964	31,347	0.49	26,382	2.30	3.63	1.33
UDALL D0463	402.0	56,791	7,717,418	19,198	0.61	34,643	4.49	7.24	2.75
WINFIELD D0465	2,414.5	877,089	55,831,427	23,123	0.57	499,941	8.95	9.77	0.82
ARKANSAS CITY D0470	3,053.5	691,703	61,376,730	20,100	0.60	415,022	6.76	9.44	2.68
DEXTER D0471	162.5	78,740	6,115,592	37,634	0.43	33,858	5.54	11.67	6.13
CRAWFORD 019									
NORTHEAST D0246	577.5	112,800	8,778,726	15,201	0.65	73,320	8.35	9.55	1.20
CHEROKEE D0247	793.5	0	15,914,814	20,056	0.60	0	0.00	0.00	0.00
GIRARD D0248	1,111.5	79,725	20,040,000	18,030	0.62	49,430	2.47	3.57	1.10
FRONTENAC PUBLI D0249	482.0	1	8,703,295	18,057	0.62	1	0.00	0.00	0.00
PITTSBURG D0250	2,958.0	411,055	56,360,774	19,054	0.61	250,744	4.45	6.29	1.84

Book # 3-5

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
COUNTY NAME	9-20-91	B & I	1991	ASSESSED	TABLE	EST. STATE		1991	
DISTRICT NAME	FTE	AMOUNT	ASSESSED	VALUATION	RATIO	AID	MILL	B & I	DIFF
	ENROLLMENT	BUDGETED	VALUATION	PER PUPIL	FACTOR	(5 * 2)	EQUIV	MILL RATE	(8 - 7)

DECATUR	020								
OBERLIN	D0294	644.0	0	22,912,422	35,578	0.45	0	0.00	0.00
PRAIRIE HEIGHTS	D0295	103.0	0	5,619,432	54,558	0.26	0	0.00	0.00
DICKINSON	021								
SOLOMON	D0393	327.5	0	10,474,451	31,983	0.48	0	0.00	0.00
ABILENE	D0435	1,417.1	203,834	30,394,671	21,449	0.59	120,262	3.96	7.21
CHAPMAN	D0473	1,233.0	0	34,264,289	27,789	0.53	0	0.00	0.00
RURAL VISTA	D0481	372.1	0	11,592,528	31,154	0.49	0	0.00	0.00
HERINGTON	D0487	580.2	58,832	9,664,161	16,657	0.64	37,652	3.90	6.57
2.67									
DONIPHAN	022								
WATHENA	D0406	512.4	0	6,920,327	13,506	0.67	0	0.00	0.00
HIGHLAND	D0425	285.5	91,545	6,430,212	22,523	0.58	53,096	8.26	13.50
TROY PUBLIC SCH	D0429	414.5	59,885	5,941,152	14,333	0.66	39,524	6.65	8.71
MIDWAY SCHOOLS	D0433	203.0	54,420	7,474,958	36,822	0.43	23,401	3.13	6.02
ELWOOD	D0486	225.5	65,770	7,216,037	32,000	0.48	31,570	4.37	8.72
4.35									
DOUGLAS	023								
BALDWIN CITY	D0348	1,050.9	107,165	22,150,111	21,077	0.59	63,227	2.85	4.03
EUDORA	D0491	836.6	60,000	13,450,422	16,077	0.64	38,400	2.85	1.28
LAWRENCE	D0497	8,544.3	1,177,350	316,877,062	37,086	0.43	506,261	1.60	3.17
1.57									
EDWARDS	024								
KINBLEY-OFFERLE	D0347	396.7	0	16,285,375	41,052	0.39	0	0.00	0.00
LEWIS	D0502	194.0	0	13,861,891	71,453	0.09	0	0.00	0.00
0.00									
ELK	025								
WEST ELK	D0282	447.0	135,000	15,766,410	35,272	0.45	60,750	3.85	3.96
ELK VALLEY	D0283	192.0	0	4,713,291	24,548	0.56	0	0.00	0.00
0.11									
ELLIS	026								
ELLIS	D0388	375.5	118,025	17,872,967	47,598	0.33	38,948	2.18	5.91
VICTORIA	D0432	391.5	0	14,658,080	37,441	0.43	0	0.00	0.00
HAYS	D0489	3,424.8	668,453	105,293,846	30,745	0.50	334,227	3.17	5.59
2.42									
ELLSWORTH	027								
ELLSWORTH	D0327	770.0	167,235	18,306,353	23,774	0.57	95,324	5.21	8.85
LORRAINE	D0328	534.5	0	36,174,264	67,679	0.13	0	0.00	0.00
3.64									
FINNEY	028								
HOLCOMB	D0363	678.5	509,302	115,123,212	169,673	0.00	0	0.00	4.26
GARDEN CITY	D0457	6,563.3	1,158,090	165,138,919	25,161	0.55	636,950	3.86	10.53
6.67									
FORD	029								
SPEARVILLE-WIND	D0381	272.5	0	8,496,322	31,179	0.49	0	0.00	0.00
DODGE CITY	D0443	4,241.0	395,000	120,885,287	28,504	0.52	205,400	1.70	3.12
BUCKLIN	D0459	351.5	16,000	14,558,412	41,418	0.39	6,240	0.43	2.58
2.15									

Attch #3-6

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
COUNTY NAME	9-20-91	B & I	1991	ASSESSED	TABLE	EST. STATE		1991	
DISTRICT NAME	FTE	AMOUNT	ASSESSED	VALUATION	RATIO	AID	MILL	B & I	DIFF
	ENROLLMENT	BUDGETED	VALUATION	PER PUPIL	FACTOR	(5 * 2)	EQUIV	RATE	(8 - 7)

FRANKLIN	030								
WEST FRANKLIN	D0287	799.1	0	16,998,124	21,272	0.59	0	0.00	0.00
CENTRAL HEIGHTS	D0288	557.0	61,630	10,196,535	18,306	0.62	38,211	3.75	4.80
WELLSVILLE	D0289	725.2	153,598	15,198,599	20,958	0.59	90,623	5.96	8.91
OTTAWA	D0290	2,281.0	358,447	43,906,528	19,249	0.61	218,653	4.98	7.82
GEARY	031								
JUNCTION CITY	D0475	7,352.9	0	73,862,588	10,045	0.70	0	0.00	0.00
GDVE	032								
GRINNELL PUBLIC	D0291	151.5	0	8,639,372	57,026	0.23	0	0.00	0.00
GRAINFIELD	D0292	180.5	22,541	10,242,285	56,744	0.24	5,410	0.53	0.00
QUINTER PUBLIC	D0293	354.0	81,358	12,717,606	35,925	0.44	35,798	2.81	12.19
GRAHAM	033								
WEST GRAHAM-MOR	D0280	120.0	0	9,086,202	75,718	0.05	0	0.00	0.00
HILL CITY	D0281	533.0	0	22,563,026	42,332	0.38	0	0.00	0.00
GRANT	034								
ULYSSES	D0214	1,684.0	0	230,912,485	137,121	0.00	0	0.00	0.00
GRAY	035								
CIMARRON-ENSIGN	D0102	554.0	0	21,946,513	39,615	0.41	0	0.00	0.00
MONTEZUMA	D0371	197.0	0	11,143,904	56,568	0.24	0	0.00	0.00
COPELAND	D0476	113.0	0	10,625,782	94,033	0.00	0	0.00	0.00
INGALLS	D0477	271.5	119,790	12,502,355	46,049	0.34	40,729	3.26	4.41
GREELEY	036								
GREELEY COUNTY	D0200	336.0	183,950	27,564,628	82,038	0.00	0	0.00	6.41
GREENWOOD	037								
MADISON-VIRGIL	D0386	276.2	148,700	10,026,400	36,301	0.44	65,428	6.53	12.89
EUREKA	D0389	795.5	661,200	22,054,294	27,724	0.53	350,436	15.89	25.79
HAMILTON	D0390	114.5	0	7,094,718	61,963	0.18	0	0.00	0.00
HAMILTON	038								
SYRACUSE	D0494	413.5	0	42,334,847	102,382	0.00	0	0.00	0.00
HARPER	039								
ANTHONY-HARPER	D0361	1,081.5	59,427	39,011,087	36,071	0.44	26,148	0.67	0.00
ATTICA	D0511	208.5	0	10,819,253	51,891	0.28	0	0.00	0.00
HARVEY	040								
BURRTON	D0369	280.5	83,297	9,734,251	34,703	0.46	38,317	3.94	7.52
NEWTON	D0373	3,294.3	422,069	66,149,100	20,080	0.60	253,241	3.83	0.00
SEDGWICK PUBLIC	D0439	394.5	0	6,757,432	17,129	0.63	0	0.00	0.00
HALSTEAD	D0440	766.5	87,500	18,517,327	24,158	0.56	49,000	2.65	4.34
HESSTON	D0460	765.5	215,500	20,279,397	26,492	0.54	116,370	5.74	10.06

ATTICA # 9-7

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
COUNTY NAME	9-20-91 FTE	B & I AMOUNT BUDGETED	1991 ASSESSED VALUATION	ASSESSED VALUATION PER PUPIL	TABLE RATIO FACTOR	EST. STATE AID (5 * 2)	MILL EQUIV	1991 B & I MILL RATE	DIFF (8 - 7)
DISTRICT NAME	# ENROLLMENT								

HASKELL	041								
SUBLETTE	D0374	486.5	0	48,325,156	99,332	0.00	0	0.00	0.00
SATANTA	D0507	377.0	0	94,026,542	249,407	0.00	0	0.00	0.00
HODGEMAN	042								
JETMORE	D0227	264.5	152,697	15,915,582	60,172	0.20	30,539	1.92	9.24
HANSTON	D0228	141.2	78,295	9,311,996	65,949	0.14	10,961	1.18	7.15
JACKSON	043								
NORTH JACKSON	D0335	422.5	71,200	8,358,040	19,782	0.61	43,432	5.20	6.06
HOLTON	D0336	992.5	101,183	16,729,944	16,856	0.63	63,745	3.81	5.37
MAYETTA	D0337	817.5	80,131	10,316,607	12,620	0.68	54,489	5.28	0.00
JEFFERSON	044								
VALLEY FALLS	D0338	492.5	0	7,591,178	15,414	0.65	0	0.00	0.00
JEFFERSON COUNT	D0339	453.0	191,223	8,707,525	19,222	0.61	116,646	13.40	17.81
JEFFERSON WEST	D0340	744.0	35,678	13,802,607	18,552	0.62	22,120	1.60	1.82
OSKALDOSA PUBLI	D0341	630.5	53,761	10,472,206	16,609	0.64	34,407	3.29	2.32
MCLOUTH	D0342	532.0	133,010	10,577,551	19,883	0.60	79,806	7.54	8.91
PERRY PUBLIC SC	D0343	929.5	145,115	20,613,447	22,177	0.58	84,167	4.08	5.67
JEWELL	045								
WHITE ROCK	D0104	178.0	0	10,414,059	58,506	0.22	0	0.00	0.00
HANKATO	D0278	278.5	40,735	7,118,667	25,561	0.55	22,404	3.15	0.00
JEWELL	D0279	204.0	0	8,205,593	40,223	0.40	0	0.00	0.00
JOHNSON	046								
BLUE VALLEY	D0229	9,727.6	9,593,760	582,728,228	59,905	0.20	1,918,752	3.29	12.38
SPRING HILL	D0230	1,218.0	176,878	24,501,186	20,116	0.60	106,127	4.33	5.75
GARDNER-EDGERTO	D0231	1,688.9	796,269	44,299,662	26,230	0.54	429,985	9.71	13.76
DESOTO	D0232	1,764.3	0	47,159,322	26,730	0.54	0	0.00	0.00
OLATHE	D0233	14,649.1	8,306,448	466,856,264	31,869	0.48	3,987,095	8.54	11.70
SHAWNEE MISSION	D0512	29,631.6	2,032,900	1,548,237,899	52,250	0.28	569,212	0.37	1.60
KEARNY	047								
LAKIN	D0215	689.8	0	133,669,442	193,780	0.00	0	0.00	0.00
DEERFIELD	D0216	303.0	314,600	51,476,389	169,889	0.00	0	0.00	10.40
KINGMAN	048								
KINGMAN	D0331	1,118.3	308,658	52,645,510	47,076	0.33	101,857	1.93	5.52
CUNNINGHAM	D0332	305.5	0	26,701,216	87,402	0.00	0	0.00	0.00
KIOWA	049								
GREENSBURG	D0422	386.6	0	21,714,461	56,168	0.24	0	0.00	0.00
MULLINVILLE	D0424	104.0	0	12,532,223	120,502	0.00	0	0.00	0.00
HAVILAND PUBLIC	D0474	172.0	0	14,501,810	84,313	0.00	0	0.00	0.00

Olathe #3-8

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
COUNTY NAME	9-20-91	B & I	1991	ASSESSED	TABLE	EST. STATE		1991	
DISTRICT NAME	FTE ENROLLMENT	AMOUNT BUDGETED	ASSESSED VALUATION	VALUATION PER PUPIL	RATIO FACTOR	AID (5 * 2)	MILL EQUIV	B & I MILL RATE	DIFF (8 - 7)

LABETTE	050								
PARSONS	D0503	1,878.5	0	29,244,501	15,568	0.65	0	0.00	0.00
OSWEGO	D0504	464.5	3,578	9,832,766	21,168	0.59	2,111	0.21	0.00
CHEYDON	D0505	294.5	36,085	4,888,937	16,601	0.64	23,094	4.72	5.49
LABETTE COUNTY	D0506	1,657.0	102,938	26,930,916	16,253	0.64	65,880	2.45	2.96

LANE	051								
HEALY PUBLIC SC	D0468	98.5	190,500	8,526,478	86,563	0.00	0	0.00	18.29
DIGHTON	D0482	403.0	169,202	20,028,134	49,698	0.31	52,453	2.62	7.81

LEAVENWORTH	052								
EASTON	D0449	635.5	48,386	13,998,606	22,028	0.58	28,064	2.00	0.31
LEAVENWORTH	D0453	4,210.9	515,720	97,195,797	23,082	0.57	293,960	3.02	5.41
BASEHOR-LINWOOD	D0458	1,333.0	78,850	27,483,116	20,617	0.60	47,310	1.72	2.09
TONGANOXIE	D0464	1,435.0	252,395	26,309,066	18,334	0.62	156,485	5.95	8.05
LANSING	D0469	1,710.0	507,923	29,095,225	17,015	0.63	319,991	11.00	14.27

LINCOLN	053								
LINCOLN	D0298	413.0	0	15,136,357	36,650	0.44	0	0.00	0.00
SYLVAN GROVE	D0299	212.0	326	8,799,632	41,508	0.39	127	0.01	0.00

LINN	054								
PLEASANTON	D0344	409.5	0	6,532,907	15,953	0.64	0	0.00	0.00
JAYHAWK	D0346	540.5	83,800	15,387,002	28,468	0.52	43,576	2.83	0.00
PRAIRIE VIEW	D0362	853.6	340,340	114,907,845	134,616	0.00	0	0.00	2.91

LIDGAN	055								
OAKLEY	D0274	532.0	0	25,155,842	47,285	0.33	0	0.00	0.00
TRIPLAINS	D0275	123.0	0	10,467,017	85,098	0.00	0	0.00	0.00

LYON	056								
NORTH LYON COUN	D0251	740.0	0	17,972,554	24,287	0.56	0	0.00	0.00
SOUTHERN LYON C	D0252	585.5	0	14,106,468	24,093	0.56	0	0.00	0.00
EMPORIA	D0253	4,764.2	157,365	93,483,141	19,622	0.61	95,993	1.03	0.00

MARION	057								
CENTRE	D0397	290.5	0	12,031,692	41,417	0.39	0	0.00	0.00
PEABODY-BURNS	D0398	384.0	53,763	11,642,784	30,320	0.50	26,882	2.31	4.22
MARION	D0408	581.5	41,275	15,197,550	26,135	0.54	22,289	1.47	0.00
DURHAM-HILLSBOR	D0410	620.4	0	18,054,243	29,101	0.51	0	0.00	0.00
GDESSEL	D0411	273.0	0	6,675,711	24,453	0.56	0	0.00	0.00

MARSHALL	058								
MARYSVILLE	D0364	994.5	197,920	28,211,160	28,367	0.52	102,918	3.65	5.94
VERMILLION	D0380	619.5	0	16,618,940	26,826	0.53	0	0.00	0.00
AXTELL	D0488	342.5	0	10,254,182	29,939	0.50	0	0.00	0.00
VALLEY HEIGHTS	D0498	448.9	105,000	10,357,362	23,073	0.57	59,850	5.78	0.00

O'twell # 3-9

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
COUNTY NAME	#	9-20-91 FTE	B & I AMOUNT BUDGETED	1991 ASSESSED VALUATION	ASSESSED VALUATION PER PUPIL	TABLE RATIO FACTOR	EST. STATE AID (5 * 2)	MILL EQUIV	1991 B & I MILL RATE	DIFF (8 - 7)
DISTRICT NAME	#	ENROLLMENT								

MCPHERSON	059									
LINDSBORG	D0400	855.0	274,031	28,012,327	32,763	0.48	131,535	4.70	8.03	3.33
MCPHERSON	D0418	2,556.1	564,399	78,806,556	30,831	0.49	276,556	3.51	6.06	2.55
CANTON-GALVA	D0419	412.0	0	14,714,430	35,715	0.45	0	0.00	0.00	0.00
MOUNDRIE	D0423	453.5	110,513	17,395,514	38,358	0.42	46,415	2.67	5.46	2.79
INMAN	D0448	447.5	177,207	13,912,825	31,090	0.49	86,831	6.24	12.24	6.00
MEADE	060									
FOWLER	D0225	149.9	0	10,740,002	71,648	0.09	0	0.00	0.00	0.00
MEADE	D0226	396.5	0	36,306,887	91,568	0.00	0	0.00	0.00	0.00
MIAMI	061									
OSAWATOMIE	D0367	1,124.5	415,420	18,235,732	16,217	0.64	265,869	14.58	17.90	3.32
PAOLA	D0368	1,643.0	1,115,206	38,679,897	23,542	0.57	635,667	16.43	22.06	5.63
LOUISBURG	D0416	1,110.0	406,275	25,592,052	23,056	0.57	231,577	9.05	15.38	6.33
MITCHELL	062									
WACONDA	D0272	580.0	15,000	15,219,832	26,241	0.54	8,100	0.53	0.00	0.00
BELOIT	D0273	780.5	187,500	24,369,732	31,223	0.49	91,875	3.77	6.79	3.02
MONTGOMERY	063									
CANEY VALLEY	D0436	782.0	61,545	15,092,030	19,299	0.61	37,542	2.49	0.00	0.00
COFFEYVILLE	D0445	2,644.4	85,870	60,094,097	22,725	0.58	49,805	0.83	1.00	0.17
INDEPENDENCE	D0446	2,340.1	312,250	57,942,341	24,761	0.56	174,860	3.02	4.96	1.94
CHERRYVALE	D0447	612.5	118,833	9,378,269	15,311	0.65	77,241	8.24	10.31	2.07
MORRIS	064									
MORRIS COUNTY	D0417	1,074.5	225,472	28,742,138	26,749	0.54	121,755	4.24	6.88	2.64
MORTON	065									
ROLLA	D0217	198.0	0	68,035,701	343,615	0.00	0	0.00	0.00	0.00
ELKHART	D0218	543.0	246,000	49,363,079	90,908	0.00	0	0.00	0.00	0.00
NEMAHA	066									
SABETHA	D0441	1,074.5	422,913	24,118,098	22,446	0.58	245,290	10.17	17.39	7.22
NEMAHA VALLEY S	D0442	417.0	0	13,893,346	33,317	0.47	0	0.00	0.00	0.00
B & B	D0451	234.5	0	5,402,282	23,037	0.57	0	0.00	0.00	0.00
NEOSHO	067									
ERIE-ST PAUL	D0101	1,142.0	0	21,314,724	18,664	0.62	0	0.00	0.00	0.00
CHANUTE PUBLIC	D0413	1,981.1	747,017	34,172,579	17,249	0.63	470,621	13.77	19.15	5.38
NESS	068									
NESS TRES LA GO	D0301	84.0	0	11,256,626	134,007	0.00	0	0.00	0.00	0.00
SMOKY HILL	D0302	197.5	0	14,426,381	73,045	0.07	0	0.00	0.00	0.00
NESS CITY	D0303	361.5	134,284	21,081,153	58,316	0.22	29,542	1.40	5.81	4.41
BAZINE	D0304	131.5	57,000	9,472,961	72,038	0.08	4,560	0.48	5.69	5.21

Attch # 3-10

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
COUNTY NAME	9-20-91 FTE	B & I AMOUNT BUDGETED	1991 ASSESSED VALUATION	ASSESSSED VALUATION PER PUPIL	TABLE RATIO FACTOR	EST. STATE AID (5 * 2)	MILL EQUIV	1991 B & I MILL RATE	DIFF (8 - 7)	
DISTRICT NAME	ENROLLMENT									

NORTON	069									
NORTON COMMUNIT	D0211	742.0	70,508	15,241,246	20,541	0.60	42,305	2.78	0.00	0.00
NORTHERN VALLEY	D0212	189.0	45,859	6,838,112	36,180	0.44	20,178	2.95	0.00	0.00
WEST SOLOMON VA	D0213	95.5	0	7,131,710	74,678	0.06	0	0.00	0.00	0.00
OBAGE	070									
OBAGE CITY	D0420	594.0	81,986	13,446,414	22,637	0.58	47,552	3.54	5.21	1.67
LYNDON	D0421	429.0	44,129	8,963,452	20,894	0.59	26,036	2.90	4.92	2.02
SANTA FE TRAIL	D0434	1,249.0	0	19,310,135	15,460	0.65	0	0.00	0.00	0.00
BURLINGAME PUBL	D0454	345.5	0	5,549,205	16,061	0.64	0	0.00	0.00	0.00
MARAIS DES CYGN	D0456	294.0	0	6,466,303	21,994	0.58	0	0.00	0.00	0.00
OSBORNE	071									
OSBORNE COUNTY	D0392	473.5	0	14,033,536	29,638	0.51	0	0.00	0.00	0.00
OTTAWA	072									
NORTH OTTAWA CO	D0239	662.5	0	19,257,265	29,068	0.51	0	0.00	0.00	0.00
TWIN VALLEY	D0240	474.5	118,600	12,165,020	25,638	0.55	65,230	5.36	9.25	3.89
PAWNEE	073									
FT LARNED	D0495	1,148.3	0	38,926,860	33,900	0.46	0	0.00	0.00	0.00
PAWNEE HEIGHTS	D0496	162.0	0	11,090,111	68,457	0.12	0	0.00	0.00	0.00
PHILLIPS	074									
EASTERN HEIGHTS	D0324	170.0	0	6,015,472	35,385	0.45	0	0.00	0.00	0.00
PHILLIPSBURG	D0325	699.0	0	22,209,769	31,774	0.49	0	0.00	0.00	0.00
LOGAN	D0326	240.0	0	14,077,019	58,654	0.22	0	0.00	0.00	0.00
POTTAWATOMIE	075									
WAMEGO	D0320	1,314.0	932,223	24,096,969	18,339	0.62	577,978	23.99	30.17	6.18
KAW VALLEY	D0321	1,017.0	865,457	219,232,261	215,568	0.00	0	0.00	3.92	3.92
ONAGA-HAVENSVIL	D0322	442.0	0	10,314,533	23,336	0.57	0	0.00	0.00	0.00
WESTMORELAND	D0323	635.0	342,982	10,297,629	16,217	0.64	219,508	21.32	32.69	11.37
PRATT	076									
PRATT	D0382	1,339.4	371,819	40,009,727	29,871	0.50	185,910	4.65	5.23	0.58
SKYLINE SCHOOLS	D0438	350.0	21,903	21,027,329	60,078	0.20	4,381	0.21	0.98	0.77
RAWLINS	077									
HERNOON	D0317	76.5	0	4,767,946	62,326	0.18	0	0.00	0.00	0.00
ATWOOD	D0318	490.7	0	16,357,405	33,335	0.47	0	0.00	0.00	0.00
RENO	078									
HUTCHINSON PUBL	D0308	4,964.7	1,026,753	133,182,010	26,826	0.53	544,179	4.09	5.10	1.01
NICKERSON	D0309	1,403.0	351,500	36,929,127	26,322	0.54	189,810	5.14	5.93	0.79
FAIRFIELD	D0310	471.5	0	24,457,634	51,872	0.28	0	0.00	0.00	0.00
PRETTY PRAIRIE	D0311	287.5	55,330	10,797,439	37,556	0.43	23,792	2.20	4.86	2.66
HAVEN PUBLIC SC	D0312	1,215.5	0	35,496,663	29,203	0.51	0	0.00	0.00	0.00

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
COUNTY NAME	9-20-91 FTE	B & I AMOUNT BUDGETED	1991 ASSESSED VALUATION	ASSESSED VALUATION PER PUPIL	TABLE RATIO FACTOR	EST. STATE AID (5 * 2)	MILL EQUIV	1991 B & I MILL RATE	DIFF (8 - 7)	
DISTRICT NAME	ENROLLMENT									

RENO	078									
BUHLER	D0313	2,144.5	444,000	54,596,764	25,459	0.55	244,200	4.47	7.00	2.53
REPUBLIC	079									
PIKE VALLEY	D0426	288.0	0	10,180,532	35,349	0.45	0	0.00	0.00	0.00
BELLEVILLE	D0427	659.0	0	19,486,026	29,569	0.51	0	0.00	0.00	0.00
CUBA	D0455	144.5	0	6,220,391	43,048	0.37	0	0.00	0.00	0.00
RICE	080									
STERLING	D0376	546.5	0	15,463,392	28,295	0.52	0	0.00	0.00	0.00
CHASE	D0401	182.5	0	14,076,349	77,131	0.03	0	0.00	0.00	0.00
LYONS	D0405	836.9	0	20,366,325	24,335	0.56	0	0.00	0.00	0.00
LITTLE RIVER	D0444	377.0	0	23,150,481	61,407	0.19	0	0.00		
RILEY	081									
RILEY COUNTY	D0378	577.5	156,902	10,319,167	17,869	0.62	97,279	9.43	10.99	1.56
MANHATTAN	D0383	6,331.8	1,154,522	162,376,911	25,645	0.55	634,987	3.91	5.29	1.38
BLUE VALLEY	D0384	282.7	44,556	7,717,077	27,298	0.53	23,615	3.06	4.81	1.75
ROCKS	082									
PALCO	D0269	185.5	0	18,190,519	98,062	0.00	0	0.00	0.00	0.00
PLAINVILLE	D0270	482.4	0	28,694,359	59,483	0.21	0	0.00	0.00	0.00
STOCKTON	D0271	419.0	0	19,203,784	45,832	0.34	0	0.00	0.00	0.00
RUSH	083									
LACROSSE	D0395	346.0	0	22,670,025	65,520	0.15	0	0.00	0.00	0.00
OTIS-BISON	D0403	370.0	0	15,313,695	41,388	0.39	0	0.00	0.00	0.00
RUSSELL	084									
PARADISE	D0399	143.0	0	18,657,042	130,469	0.00	0	0.00	0.00	0.00
RUSSELL COUNTY	D0407	1,164.5	0	56,530,628	48,545	0.32	0	0.00	0.00	0.00
SALINE	085									
SALINA	D0305	7,172.1	639,264	177,075,666	24,690	0.56	357,988	2.02	3.03	1.01
SOUTHEAST OF SA	D0306	587.7	481,397	30,495,104	51,889	0.28	134,791	4.42	14.73	10.31
ELL-SALINE	D0307	383.0	114,910	8,016,871	20,932	0.59	67,797	8.46	14.96	6.50
SCOTT	086									
SCOTT COUNTY	D0466	1,071.5	225,410	42,541,324	39,703	0.41	92,418	2.17	4.31	2.14
SEDGWICK	087									
WICHITA	D0259	45,814.4	2,893,400	1,500,461,737	32,751	0.48	1,388,832	0.93	1.43	0.50
DERBY	D0260	6,010.0	0	135,736,406	22,585	0.58	0	0.00	3.97	3.97
HAYSVILLE	D0261	3,446.0	248,213	55,900,767	16,222	0.64	158,856	2.84	3.51	0.67
VALLEY CENTER P	D0262	2,091.5	209,017	38,651,067	18,480	0.62	129,591	3.35	14.02	10.67
MULVANE	D0263	1,908.1	300,795	24,525,393	12,853	0.67	201,533	8.22	9.66	1.44
CLEARWATER	D0264	1,020.0	348,403	27,387,682	26,851	0.53	184,654	6.74	6.54	0.00
GODDARD	D0265	2,108.5	527,245	48,394,922	22,952	0.57	300,530	6.21	9.79	3.58

Attch # 3-12

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
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DISTRICT NAME	FTE ENROLLMENT	AMOUNT BUDGETED	ASSESSED VALUATION	VALUATION PER PUPIL	RATIO FACTOR	AID (5 * 2)	B & I MILL RATE	MILL EQUIV	DIFF (8 - 7)

SEDGWICK	087								
HAIZE	D0266	2,803.3	606,840	48,899,484	17,444	0.63	382,309	7.82	9.33
RENNICK	D0267	1,413.0	235,643	37,857,037	26,792	0.54	127,247	3.36	0.00
CHENEY	D0268	575.7	115,303	13,390,208	23,259	0.57	65,723	4.91	6.90
BEWARD	088								
LIBERAL	D0480	3,542.2	811,210	112,545,538	31,773	0.49	397,493	3.53	6.97
KISMET-PLAINS	D0483	598.0	0	39,302,324	65,723	0.15	0	0.00	0.00
SHAWNEE	089								
SEAMAN	D0345	3,299.7	1,000	107,529,976	32,588	0.48	480	0.00	0.00
SILVER LAKE	D0372	614.5	71,050	11,119,036	18,094	0.62	44,051	3.96	3.91
AUBURN WASHBURN	D0437	4,239.5	2,780,629	156,393,072	36,890	0.43	1,195,670	7.65	16.73
SHAWNEE HEIGHTS	D0450	3,355.0	761,191	78,752,001	23,473	0.57	433,879	5.51	8.42
TOPEKA PUBLIC S	D0501	14,268.6	229,688	450,546,543	31,576	0.49	112,547	0.25	0.40
SHERIDAN	090								
HOXIE COMMUNITY	D0412	512.5	65,015	21,085,533	41,143	0.39	25,356	1.20	2.74
SHERMAN	091								
GOODLAND	D0352	1,181.0	0	43,324,695	36,685	0.44	0	0.00	0.00
SMITH	092								
SMITH CENTER	D0237	625.0	0	20,386,908	32,619	0.48	0	0.00	0.00
WEST SMITH COUN	D0238	195.0	0	6,717,677	34,450	0.46	0	0.00	0.00
STAFFORD	093								
STAFFORD	D0349	283.8	0	15,542,585	54,766	0.26	0	0.00	0.00
ST JOHN-HUDSON	D0350	452.0	0	26,060,679	57,656	0.23	0	0.00	0.00
HACKSVILLE	D0351	284.5	0	28,684,415	100,824	0.00	0	0.00	0.00
STANTON	094								
STANTON COUNTY	D0452	536.5	66,282	70,220,243	130,886	0.00	0	0.00	0.00
STEVENS	095								
MOSCOW PUBLIC S	D0209	160.5	0	76,883,200	479,023	0.00	0	0.00	0.00
HUGOTON PUBLIC	D0210	993.0	0	239,068,105	240,753	0.00	0	0.00	0.00
SUMNER	096								
WELLINGTON	D0353	2,030.5	0	39,070,249	19,242	0.61	0	0.00	0.00
CONWAY SPRINGS	D0356	456.9	0	11,601,772	25,392	0.55	0	0.00	0.00
BELLE PLAINE	D0357	743.0	196,811	10,988,692	14,790	0.66	129,895	11.82	13.98
OXFORD	D0358	452.5	0	10,433,477	23,057	0.57	0	0.00	0.00
ARGONIA PUBLIC	D0359	215.0	0	9,273,157	43,131	0.37	0	0.00	0.00
CALDWELL	D0360	311.0	40,631	11,133,556	35,799	0.45	18,284	1.64	0.00
SOUTH HAVEN	D0509	226.5	60,451	7,273,198	32,111	0.48	29,016	3.99	6.03

Total # 3-13

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
COUNTY NAME	#	9-20-91 FTE	B & I AMOUNT BUDGETED	1991 ASSESSED VALUATION	ASSESSED VALUATION PER PUPIL	TABLE RATIO FACTOR	EST. STATE AID (5 * 2)	1991 B & I MILL RATE	MILL EQUIV	DIFF (8 - 7)

THOMAS	097									
BREWSTER	D0314	141.5	41,607	10,934,029	77,272	0.03	1,248	0.11	3.60	3.49
COLBY PUBLIC SC	D0315	1,284.1	0	39,342,934	30,639	0.50	0	0.00	0.00	0.00
GOLDEN PLAINS	D0316	158.5	54,000	8,505,933	53,665	0.27	14,580	1.71	6.72	5.01
TREGO	098									
WAKEENEY	D0208	605.0	0	24,743,891	40,899	0.39	0	0.00	0.00	0.00
WABAUWSEE	099									
ALMA	D0329	566.4	0	16,029,259	28,300	0.52	0	0.00	0.00	0.00
WABAUWSEE EAST	D0330	620.1	0	14,820,475	23,900	0.56	0	0.00	0.00	0.00
WALLACE	100									
WALLACE COUNTY	D0241	293.0	0	14,210,062	48,499	0.32	0	0.00	0.00	0.00
WESKAN	D0242	103.5	0	7,476,493	72,237	0.08	0	0.00	0.00	0.00
WASHINGTON	101									
NORTH CENTRAL	D0221	180.5	0	8,145,067	45,125	0.35	0	0.00	0.00	0.00
WASHINGTON SCHO	D0222	391.0	0	9,519,924	24,348	0.56	0	0.00	0.00	0.00
BARNES	D0223	382.3	0	17,191,189	44,968	0.35	0	0.00	0.00	0.00
REPUBLICAN VALL	D0224	409.5	0	15,048,360	36,748	0.44	0	0.00	0.00	0.00
WICHITA	102									
LEOTI	D0467	594.0	0	27,062,489	45,560	0.35	0	0.00	0.00	0.00
WILSON	103									
ALTONA-MIDWAY	D0387	382.5	0	9,305,237	24,327	0.56	0	0.00	0.00	0.00
NEDESHA	D0461	716.5	327,768	13,360,985	18,648	0.62	203,216	15.21	22.15	6.94
FREDONIA	D0484	894.5	224,226	22,770,814	25,456	0.55	123,324	5.42	7.10	1.68
WOODSON	104									
WOODSON	D0366	620.5	0	19,664,083	31,691	0.49	0	0.00	0.00	0.00
WYANDOTTE	105									
TURNER-KANSAS C	D0202	3,832.2	643,408	82,489,821	21,525	0.59	379,611	4.60	7.26	2.66
PIPER-KANSAS CI	D0203	1,139.5	397,100	39,950,279	35,059	0.45	178,695	4.47	9.13	4.66
BONNER SPRINGS	D0204	2,106.0	712,779	49,540,580	23,524	0.57	406,284	8.20	16.80	8.60
KANSAS CITY	D0500	21,021.5	1,078,881	418,523,443	19,909	0.60	647,329	1.55	1.16	0.00

STATE TOTALS		423,961.6	68,789,689	14,598,531,099	13,592,675		30,789,493			

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