

Approved: February 24/1992
Date

MINUTES OF THE HOUSE COMMITTEE ON EDUCATION.

The meeting was called to order by Chairperson Rick Bowden at 3:30 p.m. on February 20, 1992 in room Room 519-S of the Capitol.

All members were present except:

Committee staff present:

Dale Dennis, State Board of Education
Ben Barrett, Legislative Research
Avis Swartzman, Revisor of Statutes Office

Conferees appearing before the committee:

Representative Don Crumbaker
Representative James Lowther
Mrs. Martha Rogge - Sublette, Haskell County
Mr. W. C. Light - Rolla, Morton County
Mr. Stanley McGill - Moscow, Stevens County
Mr. Kenneth Meyer - Nemaha County
Craig Grant - KNEA
Mark Tallman - KASB
Walt Chappell

The meeting was called to order by Chairman Rick Bowden.

Hearing on HB 2826, HB 2914 & HB 3000:

Representative Don Crumbaker:

Representative Crumbaker discussed a series of computer printouts, the first estimating the amount of state aid that each school district would receive under a proposed school finance plan, along with property tax estimates for 1991-93 individual schools district. The second printout compares the current school finance program with a proposed new plan based upon HB 2826. The last printout compares the current school finance program with a proposed new plan. (See Attachment #1 (I, II and III.))

Representative James Lowther. Representative Lowther said that the School District Equalization Act as embodied in HB 2914 is an alternative that will carry us forward until a new concept can be developed and accepted. He provided the committee with a plan that uses the Governor's additional \$217 million. He added with the plans under consideration success is contingent upon enactment of additional sales and/or income taxes and/or some of the measures recommended by the Governor. (See Attachment #2.)

Martha Rogge. Ms. Rogge said that HB 2826 and HB 2914 both can work to provide a sound and equalized approach to school finance. She states she is concerned that these two bills do fail to reflect abatements and/or IRBs, and believes they should be considered in determining in aid from the SDEA. In addition Ms. Rogge said that HB 2914 does not allow the current two-mill levy for continuance of technology. In addition, she said the capital outlay fund was not addressed in either bill. (See Attachment #3.)

Stan McGill. Speaking as the President of the Board of Education of USD 209, Mr. McGill gave six key general provisions in HB 2914 and HB 2826 that his district support, stressing that these provisions allow their district to keep their school in Moscow. (See Attachment #4.)

Kenneth Meyer. Mr. Meyer said his testimony today was not in support of any specific bill, but rather to promote a two-fold concept. He stated USD #451 prefers to maintain some degree of local control over their schools and they believe the present equalization formula as adopted by the 1972 Kansas Legislature should be retained. (See Attachment #5.)

Bill Light. Mr. Light represents USD #217 and they are in support of HB 2914 and HB 2826, because they

CONTINUATION SHEET

MINUTES OF THE HOUSE COMMITTEE ON EDUCATION, Room 519-S Statehouse, at 3:30 p.m. on February 20, 1992.

build upon a school spending formula that has worked for many years they do not require that education be turned over to more government regulations. They are opposed to HB 3000 because it abandons the present formula in favor of a new radical funding mechanism. (See Attachment #6.)

Walt Chappell. Mr. Chappell presented an 18-point plan to provide quality, cost-effective education in Kansas for K-12. Included in his testimony is an editorial authored by Mr. Chappell. (See Attachment 7.)

Mark Tallman. In commenting on HB 2826 and HB 2914, Mr. Tallman said KASB believes the current formula remains acceptable for funding schools if: 1) equalized state aid is significantly increased; 2) some type of minimum levy is required, and 3) capital outlay assistance is provided on an equalized basis. Concerning HB 3000, Mr. Tallman believes the lack of "low enrollment weight" would result in unacceptable reductions in school budgets for students in low enrollment schools. He added that with the Governor's proposal, it appears that many districts would be forced to make reductions in operating budgets. (See Attachment #8.)

Craig Grant. Mr. Grant said that changes in HB 2826 and HB 2914 does not close the gap between rich and poor districts to bring the range to acceptable measures, as illustrated in mill levy ranges provided in his attachments. In his budget per pupil comparisons with HB 2826, HB 2914, and HB 2892 (Governor's plan), he states it is obvious that the rich districts will continue to fare well while the poorer lower-spending districts are not allowed to general sufficient moneys under HB 2826 and HB 2914 to have their students afforded a substantially equal opportunity to resources. (See Attachment #9.)

Larry Clark. Mr. Clark said USD #244 supports the concepts of HB 2826 and HB 2914, believing both bills address adequate funding with a proven formula and supports the home rule decision-making process of the local boards of education. He emphasized these two bills have the district's conceptual approval, and would like to see more money dedicated to education on a long-term basis. (See Attachment #10)

Chairman Bowden announced that four bills are on the calendar for Monday, including HB 3075, the Governor's bill.

The next scheduled meeting is February 24, 3:30 p.m. in Room 519-S, Statehouse.

Upon completion of its business, the meeting adjourned at 5:50 p.m.

House Education Guest List

2/24/94

HAROLD PITTS	TOPEKA	AARPECTF
Alan Steppat	Topeka	Pete McBill & Associates
Jim Allen	"	Pete McBill & Assoc
JIM Lawther		Legis.
WALT CHAPPELL	CHANUTE	TAX PAYER
Jerry Lundberg	Liberal	Chamber of Commerce
Willynda Holmes	Liberal	Leg.
Laura McClure	Shenandoah	Self
Jacque Oakes	Topeka	SQE
HOMER O EVANS	Glynn	FARMER
Sue Gamble	(Shawnee)	Bel Man USD 512
Helen Stephens	Topeka	BV #229
Jim Younally	Overland Park	USD #572
Paul E. Fleener	Manhattan	Kansas Farm Bureau
Dan Stockstill	Circleville	USD #335
Bill Grimes	Moscow	USD #209
MIKE GASKILL	MOSCOW	USD #209
Stanley McBill	Moscow	USD #209
Mark Tallman	Topeka	KASB
Jeresa Sudduth	Olathe	USD 233
Earl H. Allender	Wellsville	USD #289
H. H. Jones	Wellsville	USD #289
Russell Decker	St. Mary	Retiree
J.L. MARCH	SPRING HILL, K.	U.S.D. #230
Ken Shaw	Topeka	4th Enrollment USD #3
Kriste Wardell	" "	ASK
Jimmy P. Franklin	KC K	USD #550
Gerald Henderson	Topeka	USA & KS
Dale Schaefer	Heath	Farmer, Stockman

Connie Brand	Shawnee Mission	USD #52
Conie Huelcel	Topeka	St Bd of Ed
Jane Eckley	Sublette	USD 374
Martha Rogge	Sublette	USD 374
Julie Lindsay	Stibwell	Blue Valley
Brian Canell	Emporia	Intern - Rep Larkin
Craig Grant	Topeka	HNEA
Kay Cole	Topeka	KNEA
WD Clements	Wichita	Wichita Eagle
Lowell Martine	Olathe	USD #233
Christy Lewings	Olathe	Olathe - NEA
Ron Wimmer	Olathe	USD #233
Barbara Cole	Topeka	KNEA
Kes R Cole	McPherson	TAYBAYER
Linda Baker	Topeka	NEA - Topeka
Martha Thomas	Topeka	Teacher USD 501
Kenneth Hamner	Baileyville	USD 451 Board member
Kenneth Meyer	Baileyville	USD 451 Board/Member
James Weikelman	Baileyville	USD 451 Superintendent
Neil Hays	Rolla	USD 217 Supt.
Bill Light	Rolla	" " Board
Ted Vannocker	Lebo - Waverly	USD 243 Supt.
Rubin Nichols	Wichita	USD 259
Ann Dement	Topeka	USD 501 #

DON E. CRUMBAKER
REPRESENTATIVE, 121ST DISTRICT
SHERMAN, THOMAS, SHERIDAN COUNTIES
P.O. BOX 187
BREWSTER, KANSAS 67732-0187



TOPEKA

HOUSE OF
REPRESENTATIVES

COMMITTEE ASSIGNMENTS
RANKING MINORITY MEMBER: EDUCATION
MEMBER: AGRICULTURE
LEGISLATIVE EDUCATIONAL PLANNING
COMMITTEE

February 20, 1992

1. No. I run is for current law with same money as this year.

Budget limits 1 - 3%

Hold Harmless - 50%

Definition of District wealth assessed valuation 24% Income

24% Income Tax Rebate goes up approximately 18 million

2. No. II run with same money as last year.

Budget limits 1 - 3%

No Hold Harmless

8 mill levy every District

15% Income Tax surcharge on the residential Income Tax liability after credit *

District wealth assessed valuation and taxable income

3. No. III same as No. II.

Shows full year of 15% Income Tax Surcharge.

* 15% Surcharge on Residential Income Tax liabilities is used by local district to lower their property taxes.

Don E. Crumbaker
Representative,
121st District

DC:dr

*Education
Attachment #1
2/20/92*

Miscellaneous SA (Loren)

Kansas State Board of Education

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

January 21, 1992

I

FROM: State Department of Education and
Legislative Research Department

SUBJECT: Proposed School Finance Plan

Attached is a computer printout (L9203) which estimates the amount of state aid (Column 15) that each school district would receive under a proposed school finance plan. The property tax estimates for 1992-93 for individual school districts have been included in this printout (Column 18) but should be used cautiously for the following reasons.

1. There is a wide variation in general fund cash balances due to property tax problems in some unified school districts.
2. The percentage of hold harmless state aid changes from 87.5 percent to 50.0 percent.
3. The motor vehicle tax collections may be different than the amount budgeted.
4. Some school districts may not utilize full budget authority due to the property tax impact.
5. The enrollment estimates will change when final enrollments are completed in the Fall of 1992.

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

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

attach # 1-2 (I)

PROPOSED STATE AID PLANS
1992-93 School Year
(Amounts in Thousands)

	Actual <u>1991-92</u>	Proposed Plan <u>1992-93</u>
General Fund Budget Limitations	1%-2% plus 1% subject to protest petition	1%-3% plus 5.9% for 4th enr. cat. not to exceed median of 5th cat.
Est. General Fund Budget	1,718,666	1,824,922
Percent Budget Increase	4.4%	6.2%*
General State Aid (including additional guarantee)	526,977	529,424
Income Tax Rebate (a)	201,692	219,553
Ratio of General State Aid and Income Tax Rebate to Budget	42.2%	41.0%
Est. Property Tax Increase (b)	125,799	87,855
Est. Property Tax Rate Increase	8.6 mills	5.9 mills
Est. Percent Increase in Teacher Salaries (b)	3.5%	5.7%**

General Assumptions

- USD cash balance on July 1, 1992, is same as July 1, 1991
- Enrollment increase of 1.3% or approximately 5,540 students on September 20, 1992

(a) Based upon the current law

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

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

<u>FTE</u> <u>9-15-87</u>	<u>FTE</u> <u>9-20-88</u>	<u>FTE</u> <u>9-20-89</u>	<u>FTE</u> <u>9-20-90</u>	Est. FTE <u>9-20-91</u>	Est. FTE <u>9-20-92</u>
399,979.0	403,322.9	408,394.0	414,592.7	423,968.6	429,508.0

* The statewide average budget increase will be approximately 4.7% for all enrollment categories except the fourth. This increase takes into account enrollments, social security, utilities, appeals to the State Board of Tax Appeals, and unused budget authority.

** The statewide average salary increase will be approximately 4.2% except for the fourth enrollment category.

attach #1-3 (I)

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

	Estimated Current Law 1991-92	Proposed Plan 1992-93
USD General Fund Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority	\$ -----	\$ 1,800,922
TOTAL	\$ 1,718,666	\$ 1,824,922
General State Aid Basic	\$ 477,235	\$ 475,308
Additional Guarantee	49,742	41,135
SUBTOTAL	\$ 526,977	\$ 516,443
Special Provision for Appeals Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority (d)	0	12,981
TOTAL, General State Aid	\$ 526,977	\$ 529,424
Income Tax Rebate	201,692	219,553
TOTAL, General Aid, SDAVTR, & Rebate	\$ 728,669	\$ 748,977
Transportation Aid	44,550	44,550(e)
GRAND TOTAL Increase over 1990-91	\$ 773,219	\$ 793,527 20,308
State Aid Ratio (b)	30.7%	29.0%
State Aid and Income Tax Ratio (c)	42.2%	41.0%
Est. Property Tax Increase	\$ 125,799	\$ 87,855
Est. KPERs Requirement		
Est. KPERs Increase over 1991-92		

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

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

	Current Law	Proposed Plan
Basic Budget Controls	3% - 9%	1% - 3% plus 5.9% for 4th enr. cat. not to exceed median of 5th cat.*
Decline in Enrollment	Use prior year's enrollment if decline is less than 4% for large enrollment category or less than 10% for the two small enrollment categories (0-400). A mathematical linear transition will be computed for districts in the 400-2,000 category which will vary 4%-10%. If enrollment declines more than specified percentages, the budget computation is based on prior year's enrollment less the number of pupils the enrollment exceeds the percentage threshold	Same
Hold Harmless	N.A.	50% of proj. loss of gen. st. aid and inc. tax rebate
Local Effort Rate	N.A.	7.430%
District Wealth	Two-year average of assessed val. and taxable income	One-year assessed val. & 24% of taxable income
Income Tax Rebate	24% of liability before credits for taxes paid to another state.	Same
P.L. 874	Percent of local revenue equalized to total local revenue	Same
Motor Vehicle Excise Tax & IRB's	Prior year's motor vehicle & IRB in lieu payments as part of local effort	Same
Appeals	Construction, spec. ed., utilities, transportation, enrollment, elem. guidance, & bilingual ed.	Same
Transfers from General Fund	Transportation, spec. ed., driver training, adult ed., adult supp., food service, voc. ed., capital outlay, bilingual ed., inservice ed., parent ed., & educ. excellence funds	Same
Enrollment Categories	0-199.9 200-399.9 400-1,999.9 2,000-9,999.9 10,000 and over	Same
Minimum Levy	None	Reduce cat. aid until gen. fund mill rate equals 3/5ths of state median or state aid is zero**

*In addition, prior year's increases in social security, insurance, utilities, and unused budget authority. (Authorizes up to 2% of unused budget authority in 1992-93.)

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

PREPARED BY: State Department of Education and
Legislative Research Department
Computer Printout: L9203
Date: January 17, 1992

attach #1-4 (I)

COLUMN EXPLANATION

Column	1 - Estimated September 20, 1992, FTE enrollment	
	2 - 1991-92 estimated general fund budget per pupil	
	3 - 1992-93 estimated percentage increase authorized in general fund budget per pupil utilizing the following medians	
	0-399.9 (use 200-399.9 category median)	\$ 5,404
	400-1,999.9 (use 200-399.9 category median with linear transition)	\$5,404 - 1.260625 (E-400)
	2,000-9,999.9 (use 2,000-9,999.9 category median)	
	Plus 5.9% of preceding year except for USD's whose BPP exceeds the 5th enrollment category median	\$ 3,387
	10,000 and over (use 10,000 and over category median)	\$ 3,789
	4 - 1991-92 estimated general fund budget	
	5 - 1992-93 estimated general fund budget utilizing budget controls of 1% - 3% plus 5.9% for 4th enrollment category not to exceed median of the 5th enrollment category	
	6 - Difference (Column 5 - 4)	
	7 - 1991-92 estimated general (basic) state aid	
	8 - 1991-92 estimated additional guarantee (grandfather clause)	
	9 - 1991-92 estimated income tax rebate	
	10 - 1991-92 estimated total state aid (Columns 7 + 8 + 9)	
	11 - 1992-93 estimated general (basic) state aid	
	12 - 1992-93 estimated school district hold harmless at 50%	
	13 - 1992-93 estimated income tax rebate	
	14 - 1992-93 estimated total state aid (Columns 11 + 12 + 13)	
	15 - Difference (Column 14 - 10)	
	16 - 1992-93 millage equivalency of Column 15 (Column 15 divided by assessed valuation)	
	17 - 1991-92 general fund mill rate	
	18 - <u>ESTIMATED</u> 1992-93 General fund mill rate	

COUNTY NAME	DISTRICT NAME	ENROLL	BUDGET PER-		GENERAL FUND BUDGET				ESTIMATED 1992-93						TAX RATE-				
			9-20-92	1991-92 INC	1991-92	1992-93	DIFF (5-4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	DIFF (14-10)	HILL EQUIV 1991	EST 1992	
ALLEN	001																		
MARATHON VALLEY	D0256	350.0	4,347.04	3.0	1,623,618	1,672,328	48,710	750,714	129,222	118,237	998,173	657,962	83,016	128,707	869,685	-128,488	-11.16	46.90	68.58
IDA	D0257	1,790.0	3,488.74	3.0	6,243,101	6,432,186	189,085	3,394,968	0	479,465	3,874,433	3,466,256	0	521,925	3,988,181	113,748	4.19	71.03	75.10
HUMBOLDT	D0258	610.0	4,531.61	3.0	2,827,725	2,912,557	84,832	1,584,553	54,938	161,556	1,801,047	1,530,226	31,151	175,863	1,737,240	-63,807	-4.27	60.43	74.60
ANDERSON	002																		
GARNETT	D0365	1,040.0	4,239.54	3.0	4,407,000	4,541,399	134,399	1,698,292	197,292	359,462	2,255,046	1,676,172	108,187	391,294	2,175,653	-79,393	-2.61	54.25	64.18
CREBT	D0479	316.0	4,873.82	3.0	1,545,000	1,591,350	46,350	888,694	125,656	58,378	1,072,928	862,242	80,783	63,548	1,006,573	-66,355	-7.71	50.17	68.84
ATCHISON	003																		
ATCHISON CO COM	D0377	768.5	5,150.84	1.0	3,958,422	3,998,006	39,584	1,958,021	0	206,841	2,164,862	1,814,476	62,231	225,158	2,101,865	-62,997	-3.09	63.99	70.93
ATCHISON PUBLIC	D0409	1,685.8	3,639.84	3.0	6,156,417	6,341,126	184,709	2,261,221	34,632	740,067	3,035,920	2,184,562	20,451	805,604	3,010,617	-25,303	-0.68	63.00	70.78
BARBER	004																		
BARBER COUNTY N	D0254	750.0	4,395.86	3.0	3,367,232	3,468,249	101,017	511,362	576,438	245,849	1,333,649	412,928	353,101	267,620	1,033,649	-300,000	-8.17	48.34	63.70
SOUTH BARBER	D0255	320.0	5,087.52	3.0	1,671,249	1,721,389	50,140	61,816	301,654	111,005	474,475	0	191,743	120,834	312,577	-161,898	-7.47	50.55	64.32
BARTON	005																		
CLAFLIN	D0354	312.0	5,574.67	1.0	1,588,782	1,756,691	167,909	323,297	210,471	98,280	632,048	340,970	138,411	104,984	586,365	-45,683	-3.04	57.87	78.68
ELLINWOOD PUBLI	D0355	575.0	5,115.30	2.6	2,895,773	3,016,772	120,999	1,070,838	289,616	193,714	1,554,168	965,979	221,751	210,869	1,398,599	-155,569	-7.36	47.78	66.39
GREAT BEND	D0428	3,370.0	3,199.49	8.9	10,805,000	11,766,627	961,627	1,981,895	700,000	1,594,118	4,276,013	2,411,435	216,555	1,735,286	4,363,276	87,263	1.02	66.56	81.38
HOISINGTON	D0431	770.0	4,274.59	3.0	3,338,886	3,439,051	100,165	1,375,891	199,971	245,973	1,821,835	1,343,220	106,577	267,756	1,717,553	-104,282	-4.40	51.05	63.25
BOURBON	006																		
FORT SCOTT	D0234	2,030.0	3,178.41	8.9	6,592,349	7,179,062	586,713	2,616,540	166,814	721,709	3,505,063	2,827,005	0	785,620	3,612,625	107,562	2.70	68.56	86.34
UNIONTOWN	D0235	485.0	4,594.32	3.0	2,265,000	2,332,950	67,950	1,410,523	53,352	87,389	1,551,264	1,417,176	10,633	95,128	1,522,937	-28,327	-2.72	38.29	51.66
BROWN	007																		
HIAMATHA	D0415	1,215.0	4,209.25	3.0	5,120,127	5,273,739	153,612	2,234,002	105,759	364,916	2,704,677	2,194,865	62,312	397,231	2,654,428	-50,249	-1.62	62.68	72.06
SOUTH BROWN COU	D0430	690.0	4,532.48	3.0	3,109,280	3,221,231	111,951	1,690,345	72,209	148,991	2,111,545	1,888,957	41,514	162,185	2,092,656	-18,889	-1.38	57.71	71.60
BUTLER	008																		
LEDN	D0205	790.0	3,925.96	3.0	3,079,913	3,194,535	114,642	1,717,956	9,447	181,859	1,909,262	1,720,802	2,442	197,964	1,921,208	11,946	0.68	47.24	55.77
REMINGTON-WHITE	D0206	525.0	5,259.82	1.1	2,685,140	2,791,609	106,469	925,999	91,977	183,844	1,201,820	899,646	74,865	200,125	1,174,636	-27,184	-1.46	64.45	74.77
CIRCLE	D0375	1,294.0	4,165.18	3.0	5,393,902	5,555,731	161,829	1,028,514	700,000	378,060	2,106,574	816,670	659,192	411,539	1,887,401	-219,173	-4.14	48.42	58.59
ANDOVER	D0385	1,749.0	3,609.70	3.0	6,167,171	6,502,765	335,594	1,908,115	25,335	686,777	2,620,227	2,119,899	0	747,594	2,867,453	247,226	6.05	78.26	81.62
ROSE HILL PUBLI	D0394	1,524.0	4,075.65	1.5	5,864,855	6,301,969	437,114	3,472,286	0	458,463	3,930,749	3,807,424	0	499,062	4,306,486	375,737	19.38	80.47	86.47
DOUGLASS PUBLIC	D0396	775.0	4,760.59	3.0	3,597,101	3,800,143	203,042	2,381,217	0	221,159	2,602,376	2,519,899	0	240,743	2,760,642	158,266	14.71	55.21	62.32
AUGUSTA	D0402	2,126.6	3,232.23	8.9	6,726,604	7,485,419	758,815	2,670,575	0	848,418	3,518,993	3,204,107	0	923,550	4,127,657	608,664	17.57	77.76	85.30
EL DORADO	D0490	2,130.0	3,321.06	8.9	7,375,088	8,024,579	649,491	1,745,481	332,392	1,011,737	3,089,610	1,701,698	103,330	1,101,332	2,906,360	-183,250	-3.31	64.93	86.62
FLINTHILLS	D0492	230.0	5,535.13	1.0	1,325,663	1,338,920	13,257	408,059	74,864	61,488	544,411	312,565	76,821	66,934	456,320	-88,091	-7.97	59.36	72.15
CHASE	009																		
CHASE COUNTY	D0284	563.0	4,191.83	3.0	2,360,000	2,430,798	70,798	828,557	132,948	138,724	1,100,229	769,925	99,155	151,009	1,020,089	-80,140	-3.64	49.94	59.68

Otter #1-6 (I)

COUNTY NAME DISTRICT NAME	#	I-BUDGET PER-		GENERAL FUND BUDGET						1991-92			ESTIMATED 1992-93				I-TAX RATE-I	
		ENROLL	X	EST. 1991-92	EST. 1992-93	DIFF (5 - 4)	BASIC AID	ADDITIONAL AID GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL AID GUARANTEE	STATE INCOME	TOTAL STATE AID	DIFF (14 - 10)	HILLI EQUIV 1991	ESTI 1992	
		9-20-92	1991-92															INC

CHAULTAQUA	010																	
CEDAR VALE	D0285	190.0	4,892.44	3.0	867,430	957,450	90,020	281,313	64,605	54,228	400,146	356,067	11,806	59,031	426,904	26,758	3.59 52.62 65.50	
CHAULTAQUA COUN	D0286	495.0	5,199.45	2.5	2,612,723	2,677,089	64,366	1,448,183	16,354	122,062	1,586,599	1,415,071	8,624	132,871	1,556,566	-30,033	-2.28 37.31 47.98	
CHEROKEE	011																	
RIVERTON	D0404	718.0	4,581.47	3.0	3,289,494	3,388,177	98,683	2,049,130	263,489	92,197	2,404,816	2,017,833	162,221	100,362	2,280,416	-124,400	-7.72 37.95 57.79	
COLUMBUS	D0493	1,305.0	4,010.73	3.0	5,238,013	5,395,151	157,138	2,340,369	285,848	313,789	2,940,006	2,346,537	144,948	341,578	2,833,063	-106,943	-3.24 53.36 64.83	
GALENA	D0499	740.0	4,402.91	3.0	3,449,881	3,553,380	103,499	2,749,978	0	151,906	2,901,884	2,795,395	0	165,357	2,960,752	58,868	9.75 47.96 59.29	
BAXTER SPRINGS	D0508	860.0	4,803.17	1.7	4,087,500	4,200,077	112,577	2,673,517	0	247,831	2,921,348	2,730,334	0	269,778	3,000,112	78,764	6.20 43.28 47.33	
CHEYENNE	012																	
CHEYLIN	D0103	220.0	6,527.60	1.0	1,452,391	1,466,916	14,525	0	25,787	83,830	109,617	0	10,364	91,253	101,617	-8,000	-0.43 59.97 61.61	
BT FRANCIS CORR	D0297	430.0	5,041.95	3.0	2,160,477	2,233,080	72,603	693,797	92,217	140,054	926,068	624,540	82,782	152,456	859,778	-66,290	-3.78 51.25 62.52	
CLARK	013																	
MINNEOLA	D0219	195.0	5,374.48	1.6	1,084,571	1,101,432	16,861	91,289	157,939	79,028	328,256	0	126,442	86,026	212,468	-115,788	-9.07 54.53 69.02	
ASHLAND	D0220	274.5	5,354.78	1.9	1,469,888	1,498,232	28,344	0	7,208	120,236	127,444	0	0	130,885	130,885	3,441	0.15 49.48 50.92	
CLAY	014																	
CLAY CENTER	D0379	1,625.0	3,510.68	3.0	5,800,000	5,973,994	173,994	2,603,242	0	495,661	3,098,903	2,522,230	0	539,555	3,061,785	-37,118	-1.02 51.31 59.55	
CLOUD	015																	
CONCORDIA	D0333	1,355.0	4,017.18	3.0	5,421,187	5,606,584	185,397	2,590,891	0	442,972	3,033,863	2,661,224	0	482,199	3,143,423	109,560	3.87 73.79 77.74	
SOUTHERN CLOUD	D0334	257.0	5,346.38	2.1	1,371,347	1,402,716	31,369	513,180	79,275	78,992	671,447	457,812	70,168	85,987	613,967	-57,480	-3.47 48.80 60.72	
COFFEY	016																	
LEBO-MAVERLY	D0243	509.0	4,348.21	3.0	2,332,817	2,402,801	69,984	1,341,511	131,252	153,053	1,625,816	1,263,848	64,815	166,607	1,495,270	-130,546	-10.13 46.50 68.49	
BURLINGTON	D0244	963.5	5,108.78	1.0	4,730,730	4,971,535	240,805	0	220,234	0	220,234	0	131,036	0	131,036	-89,198	-0.17 9.12 10.06	
LEROY-GRIDLEY	D0245	345.0	5,067.62	3.0	1,728,057	1,800,779	72,722	616,095	215,954	107,942	939,991	555,791	154,462	117,501	827,754	-112,237	-7.81 45.30 63.60	
COMANCHE	017																	
COMANCHE COUNTY	D0300	430.0	5,565.35	1.0	2,404,230	2,428,272	24,042	0	533,726	141,812	675,538	0	296,915	154,370	451,285	-224,253	-7.33 51.38 62.69	
COMLEY	018																	
CENTRAL	D0462	370.0	4,951.05	3.0	1,815,550	1,886,845	71,295	904,549	27,017	95,086	1,026,652	864,999	35,598	103,506	1,004,103	-22,549	-1.96 59.53 71.34	
UDALL	D0463	415.0	4,805.51	3.0	1,931,814	2,054,117	122,303	1,177,175	0	132,673	1,309,848	1,232,085	0	144,422	1,376,507	66,659	8.64 72.72 83.90	
WINFIELD	D0465	2,455.0	3,536.05	6.9	8,537,782	9,279,998	742,216	2,659,656	166,506	966,507	3,792,669	2,865,409	0	1,052,097	3,917,506	124,837	2.24 76.76 93.06	
ARKANSAS CITY	D0470	3,050.0	3,427.61	6.9	10,466,197	11,188,390	722,193	3,762,348	547,264	1,027,041	5,356,653	4,215,183	37,238	1,117,991	5,370,412	33,759	0.55 70.89 87.28	
DEXTER	D0471	155.0	6,145.05	1.0	998,570	1,008,556	9,986	479,738	39,211	39,779	558,728	387,601	53,707	43,301	484,609	-74,119	-12.12 50.88 70.11	
DRAMFORD	019																	
NORTHEAST	D0246	570.0	4,152.80	3.0	2,398,240	2,470,187	71,947	1,572,589	0	138,122	1,710,711	1,598,163	0	150,353	1,748,516	37,805	4.31 49.27 55.07	
CHEROKEE	D0247	793.5	4,751.51	3.0	3,770,320	3,883,437	113,117	2,193,485	113,603	178,652	2,485,740	2,231,999	37,717	194,473	2,464,189	-21,551	-1.35 56.20 68.43	
GIRARD	D0248	1,103.0	3,970.47	3.0	4,413,180	4,545,568	132,388	2,579,618	27,793	331,415	2,938,826	2,541,467	9,257	360,764	2,911,486	-27,338	-1.36 38.57 49.91	
FRONTENAC PUBLI	D0249	480.0	4,491.42	3.0	2,261,263	2,329,101	67,838	1,359,927	0	145,797	1,505,724	1,378,229	0	158,709	1,536,938	31,214	3.59 40.10 46.28	
PITTSBURG	D0250	2,925.0	3,105.98	8.9	9,187,501	10,005,169	817,668	3,132,637	251,082	1,300,315	4,684,034	3,545,025	0	1,415,464	4,960,489	276,453	4.91 64.44 78.66	

Obtain #1-7 (I)

COUNTY NAME DISTRICT NAME	EST ENROLL 9-20-92	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
		BUDGET PER ENROLL				GENERAL FUND BUDGET				1991-92			ESTIMATED 1992-93			TAX RATE			
		EST.	X	INC	1991-92	EST. 1992-93	DIFF (5 - 4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE INCOME	TOTAL STATE AID	DIFF (14 - 10)	MILL EQUIV	1991	EST 1992

DECATUR 020																			
OBERLIN D0294	652.0	4.503.11	3.0	2,900,000	3,024,106	124,106	1,057,671	0	208,579	1,266,250	1,003,401	25,039	227,050	1,253,490	-10,760	-0.47	50.27	58.79	
PRAIRIE HEIGHTS D0295	100.0	7.090.17	1.0	730,287	737,590	7,303	161,358	53,988	28,494	243,840	96,367	58,408	31,017	185,792	-58,048	-10.33	83.56	99.82	
DICKINSON 021																			
SOLDMON D0393	327.0	5.982.47	1.0	1,959,260	1,978,850	19,590	900,969	25,620	109,701	1,036,290	834,187	42,311	119,416	995,914	-40,376	-3.85	57.19	65.09	
ABILENE D0435	1,430.0	3.835.30	3.0	5,435,000	5,649,015	214,015	2,360,992	107,003	541,732	3,009,727	2,405,547	28,899	589,705	3,024,151	14,424	0.47	68.13	77.51	
CHAPMAN D0473	1,240.0	4.048.61	3.0	4,991,940	5,170,887	178,947	2,176,477	86,125	269,736	2,532,338	2,045,379	100,179	293,623	2,459,181	-73,157	-2.13	64.33	74.89	
RURAL VISTA D0481	368.5	5.172.99	3.0	1,924,869	1,982,616	57,747	871,185	43,991	108,911	1,024,087	824,301	38,760	118,556	981,617	-42,470	-3.66	63.82	76.12	
HERINGTON D0487	575.0	4.353.25	3.0	2,525,753	2,601,530	75,777	1,626,743	0	159,076	1,785,819	1,642,745	0	173,164	1,815,909	30,090	3.11	71.22	78.14	
DOHIPHAN 022																			
WATHERA D0406	510.0	4.933.77	3.0	2,528,066	2,603,904	75,838	1,822,184	0	117,842	1,940,026	1,838,032	0	128,277	1,966,309	26,283	3.80	39.51	50.13	
HIGHLAND D0425	285.0	5.427.15	1.0	1,549,452	1,564,945	15,493	945,546	0	66,502	1,012,048	923,753	0	72,391	996,144	-15,904	-2.47	54.31	61.08	
TROY PUBLIC SCH D0429	405.0	4.520.87	3.0	1,873,570	1,929,775	56,205	1,319,275	0	105,732	1,425,007	1,330,185	0	115,095	1,445,280	20,273	3.41	39.70	48.59	
MIDWAY SCHOOLS D0433	200.0	5.478.19	1.0	1,112,072	1,123,193	11,121	453,084	0	60,167	513,251	410,231	4,037	65,495	479,763	-33,488	-4.48	57.59	65.86	
ELWOOD D0486	225.5	5.895.21	1.0	1,329,369	1,342,663	13,294	727,697	50,883	33,979	812,559	678,931	52,000	36,987	767,918	-44,641	-6.19	49.42	60.71	
DOUGLAS 023																			
BALDWIN CITY D0348	1,097.5	4.450.25	3.0	4,676,764	5,030,677	353,913	2,438,051	0	326,393	2,764,444	2,611,029	0	355,297	2,966,326	201,882	9.11	68.35	79.33	
ELIDORA D0491	850.0	4.785.91	2.4	4,003,895	4,166,828	162,933	2,571,635	0	260,327	2,831,962	2,542,246	0	283,381	2,825,627	-6,335	-0.47	46.18	64.44	
LAWRENCE D0497	8,760.0	3,614.98	4.8	30,887,500	33,191,640	2,304,140	0	700,000	4,939,289	5,639,289	0	1,332,495	5,376,691	6,709,186	1,069,897	3.38	69.48	75.20	
EDWARDS 024																			
KINGSLEY-OFFERLE D0347	395.3	5.432.09	1.0	2,154,911	2,176,459	21,548	517,506	107,000	244,706	869,212	398,773	108,185	266,376	773,334	-95,878	-5.89	71.62	81.41	
LEWIS D0502	195.0	5.413.80	1.0	1,050,277	1,066,248	15,971	0	197,267	75,401	272,668	0	110,183	82,079	192,262	-80,406	-5.80	51.24	60.93	
ELK 025																			
WEST ELK D0282	448.0	5.424.25	1.0	2,424,638	2,454,364	29,726	988,612	152,167	157,684	1,298,463	918,801	116,247	171,649	1,206,697	-91,766	-5.82	37.30	47.98	
ELK VALLEY D0283	185.0	5,017.17	3.0	963,296	992,196	28,900	593,308	40,340	35,450	671,098	571,564	20,986	38,589	631,139	-39,959	-8.48	53.27	74.12	
ELLIS 026																			
ELLIS D0388	375.0	5,271.90	3.0	1,979,598	2,038,988	59,390	563,726	282,439	124,190	970,355	413,688	230,313	135,187	779,188	-191,167	-10.70	46.59	66.35	
VICTORIA D0432	384.0	4,781.61	3.0	1,872,000	1,928,161	56,161	766,996	177,030	109,243	1,053,269	648,606	145,199	118,917	912,722	-140,547	-9.59	38.65	57.60	
HAYS D0489	3,420.0	3,709.60	2.1	12,704,625	12,976,567	271,942	773,644	700,000	1,416,944	2,890,588	998,349	1,043,245	1,542,422	3,584,016	693,428	6.59	78.78	73.04	
ELLSWORTH 027																			
ELLSWORTH D0327	775.0	4,838.72	3.0	3,725,818	3,862,507	136,689	1,937,918	0	248,928	2,186,846	1,912,451	0	270,972	2,183,423	-3,423	-0.19	69.81	80.87	
LORRAINE D0328	536.0	5,881.19	1.0	3,143,496	3,183,840	40,344	0	200,918	163,226	364,144	0	108,140	177,680	285,820	-78,324	-2.17	73.40	77.97	
FINNEY 028																			
HOLDSB D0363	700.0	5,392.72	1.0	3,658,960	3,812,655	153,695	0	88,305	0	88,305	0	52,150	0	52,150	-36,155	-0.31	27.26	29.70	
GARDEN CITY D0457	6,619.6	3,111.84	8.9	20,423,958	22,432,500	2,008,542	5,990,426	700,000	2,138,549	8,828,975	7,132,378	525,809	2,327,930	9,986,117	1,157,142	7.01	65.94	74.00	
FORD 029																			
SPEARVILLE D0381	265.0	4,952.69	3.0	1,349,607	1,390,096	40,489	650,027	25,183	83,125	758,335	603,305	23,574	90,487	717,366	-40,969	-4.82	54.63	68.24	
DODGE CITY D0443	4,320.0	3,270.46	8.9	13,870,000	15,385,810	1,515,810	2,578,236	700,000	1,741,849	5,020,085	3,173,106	444,038	1,896,098	5,513,242	493,157	4.08	75.27	87.95	
BUCKLIN D0459	370.0	3,951.54	3.0	1,388,965	1,505,933	116,968	434,583	195,311	153,207	783,101	481,390	102,713	166,775	750,878	-32,223	-2.21	37.27	52.11	

Original #1-8 (I)

COUNTY NAME	DISTRICT NAME	#	BUDGET PER-1			GENERAL FUND BUDGET				1991-92				ESTIMATED 1992-93				TAX RATE-1	
			EST	ENROLL	X	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	STATE	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	HILL	ESTI
			9-20-92	1991-92	INCL	1991-92	1992-93	(5-4)	AID	GUARANTEE	INCOME	AID	GUARANTEE	INCOME	AID	(14-10)	EQUIV	1991	1992

FRANKLIN	030																		
WEST FRANKLIN	D0287	796.0	4,571.35	3.0	3,652,965	3,762,554	109,589	2,192,801	2,062	161,164	2,356,027	2,100,982	35,493	175,436	2,311,911	-44,116	-2.60	56.10	69.13
CENTRAL HEIGHTS	D0288	550.0	4,326.75	3.0	2,410,000	2,482,298	72,298	1,551,294	23,949	134,523	1,709,766	1,537,063	4,141	146,436	1,687,660	-22,106	-2.17	39.92	53.21
WELLSVILLE	D0289	714.0	4,814.91	3.0	3,491,776	3,596,528	104,752	1,965,764	0	244,924	2,210,690	1,882,172	0	266,616	2,148,788	-61,902	-4.07	67.45	83.02
OTTAWA	D0290	2,310.0	3,230.16	8.9	7,368,000	8,125,748	757,748	3,138,264	56,630	757,106	3,952,000	3,408,561	0	824,152	4,232,713	280,713	6.39	56.92	73.35

GEARY	031																		
JUNCTION CITY	D0475	7,362.0	3,191.04	8.9	23,463,363	25,583,244	2,119,881	12,795,576	700,000	963,519	14,459,095	14,260,047	16,758	1,048,845	15,325,650	866,555	10.74	54.41	78.44

GOVE	032																		
GRINNELL PUBLIC	D0291	152.0	7,042.04	1.0	1,066,869	1,081,094	14,225	226,275	76,332	48,942	351,549	113,517	98,396	53,276	265,189	-86,360	-10.00	63.35	79.65
WHEATLAND	D0292	175.5	7,032.28	1.0	1,269,327	1,282,019	12,692	165,176	162,290	73,420	400,886	85,372	123,478	79,923	288,773	-112,113	-10.95	61.27	78.24
QUINTER PUBLIC	D0293	354.0	5,215.05	3.0	1,846,126	1,901,511	55,385	777,871	92,374	110,711	980,956	708,690	82,414	120,515	911,619	-69,337	-5.45	60.73	74.64

GRAHAM	033																		
WEST GRAHAM-MOR	D0280	117.5	8,391.35	1.0	1,006,962	1,017,031	10,069	0	233,899	37,105	271,004	0	128,854	40,391	169,245	-101,759	-11.20	69.73	86.95
HILL CITY	D0281	523.5	5,369.39	1.0	2,861,886	2,890,502	28,616	969,730	282,674	156,723	1,409,127	731,271	261,024	170,601	1,162,896	-246,231	-10.91	50.41	67.39

GRANT	034																		
ULYSSES	D0214	1,700.0	4,552.85	1.0	7,667,000	7,817,246	150,246	0	471,167	0	471,167	0	272,000	0	272,000	-199,167	-0.86	31.19	33.37

GRAY	035																		
CIMARRON-ENBIGN	D0102	555.0	5,170.99	1.8	2,864,726	2,920,388	55,662	907,961	184,558	191,753	1,284,272	776,792	163,802	208,734	1,149,328	-134,944	-6.15	46.60	58.76
MONTEZUMA	D0371	195.0	6,421.58	1.0	1,265,052	1,277,703	12,651	157,873	143,737	100,833	402,443	42,539	133,182	109,763	285,484	-116,959	-10.50	71.69	87.82
COPELAND	D0476	118.0	9,243.50	1.0	1,044,516	1,101,641	57,125	0	12,843	56,456	69,299	0	6,443	61,455	67,898	-1,401	-0.13	82.14	90.23
INGALLS	D0477	260.0	4,851.91	3.0	1,317,294	1,356,813	39,519	474,146	78,613	62,256	615,015	336,956	97,548	67,769	502,273	-112,742	-9.02	44.30	61.52

GREELEY	036																		
GREELEY COUNTY	D0200	342.0	5,447.91	1.0	1,830,499	1,881,817	51,318	0	116,385	141,232	257,617	0	62,667	153,739	216,406	-41,211	-1.50	43.42	48.16

GREENWOOD	037																		
MADISON-VIRGIL	D0386	280.0	6,013.66	1.0	1,660,973	1,700,664	39,691	690,834	97,164	92,244	880,242	652,845	76,551	100,413	829,809	-50,433	-5.03	64.08	76.79
EUREKA	D0389	795.0	4,928.54	1.0	3,920,652	3,959,864	39,212	1,795,316	182,938	254,044	2,232,298	1,704,587	137,939	276,541	2,119,067	-113,231	-5.13	59.58	69.10
HAMILTON	D0390	115.0	6,297.64	1.0	721,080	731,471	10,391	130,418	130,274	28,020	288,712	48,397	114,881	30,502	193,780	-94,932	-13.38	56.40	77.21

HAMILTON	038																		
SYRACUSE	D0494	415.0	5,267.41	3.0	2,178,076	2,251,553	73,477	0	21,544	215,063	236,607	0	3,297	234,107	237,404	797	0.02	40.14	42.57

HARPER	039																		
ANTHONY-HARPER	D0361	1,080.0	4,342.45	3.0	4,696,360	4,837,247	140,887	1,332,607	262,005	374,963	1,969,575	1,215,930	190,191	408,168	1,814,289	-155,286	-3.98	61.42	72.13
ATTICA	D0511	195.0	5,779.38	1.0	1,205,000	1,217,050	12,050	297,079	174,487	69,095	540,661	164,457	144,682	75,214	384,353	-156,308	-14.45	52.60	74.31

HARVEY	040																		
BURRTON	D0369	280.0	5,573.24	1.0	1,563,294	1,578,926	15,632	687,050	85,470	92,026	864,546	615,037	80,034	100,176	795,247	-69,299	-7.12	59.47	71.57
NEWTON	D0373	3,350.0	3,477.60	6.9	11,456,252	12,453,826	997,574	4,096,399	0	1,394,963	5,491,362	4,329,570	0	1,518,495	5,848,065	356,703	5.39	80.18	94.64
SEDGWICK PUBLIC	D0439	400.0	5,608.15	1.0	2,212,417	2,265,692	53,275	1,371,513	0	165,302	1,536,815	1,357,166	0	179,940	1,537,106	291	0.04	50.40	61.45
HALSTEAD	D0440	775.0	4,936.90	1.1	3,784,133	3,868,335	84,202	1,945,982	0	238,340	2,184,322	1,889,932	24,262	259,445	2,173,639	-10,683	-0.58	70.01	77.26
HESSTON	D0460	770.0	4,768.13	3.0	3,650,000	3,781,601	131,601	1,705,599	118,430	264,016	2,088,045	1,700,301	64,902	287,396	2,052,599	-35,446	-1.75	68.84	80.64

Attal 5-9(I)

COUNTY NAME DISTRICT NAME	EST ENROLL 9-20-92	BUDGET PER-ENROLL		GENERAL FUND BUDGET						ESTIMATED 1992-93					TAX RATE		
		1991-92	INC	1991-92	EST. 1992-93	DIFF (5-4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE INCOME	TOTAL STATE AID	DIFF (14-10)	EQUIV 1991	EST 1992
LABELLE 050																	
PARSONS	D0503	1,980.0	3,516.73	1.7	6,606,170	7,079,629	473,459	3,046,349	0	744,382	3,790,731	3,414,769	0	810,301	4,225,070	434,339	14.85 97.69 100.44
OSMEGO	D0504	460.0	5,247.16	2.5	2,437,304	2,497,115	59,811	1,520,955	38,381	118,724	1,678,060	1,481,882	27,960	129,238	1,639,060	-38,980	-3.96 45.01 59.33
CHESTER	D0505	290.0	5,601.64	1.0	1,649,683	1,666,181	16,498	1,145,126	0	54,295	1,199,421	1,140,276	0	59,102	1,199,378	-43	-0.01 55.40 60.15
LABELLE COUNTY	D0506	1,722.5	3,644.51	3.0	6,038,954	6,466,007	427,053	3,458,890	0	337,104	3,795,994	3,734,548	0	366,956	4,101,504	305,510	11.34 58.64 66.18
LANE 051																	
HEALY PUBLIC BC	D0468	95.0	7,337.18	1.0	722,712	729,939	7,227	0	11,299	91,104	102,403	0	575	99,171	99,746	-2,657	-0.31 72.59 73.99
DIGHTON	D0482	368.0	5,035.41	3.0	2,029,269	2,090,147	60,878	448,544	167,581	154,784	770,909	266,878	164,884	168,490	600,252	-170,657	-8.52 52.85 69.11
LEAVENWORTH 052																	
EASTON	D0449	615.0	4,544.18	3.0	2,887,828	2,974,464	86,636	1,544,592	0	161,264	1,705,856	1,517,037	0	175,544	1,692,581	-13,275	-0.95 57.47 67.74
LEAVENWORTH	D0453	4,225.0	3,354.31	7.9	14,124,676	15,289,303	1,164,627	3,941,475	700,000	1,643,831	6,285,306	4,471,621	133,302	1,789,400	6,394,323	109,017	1.12 72.49 88.40
BASEHOR-LINWOOD	D0458	1,484.0	4,208.02	1.5	5,609,287	6,336,858	727,571	2,526,242	0	477,377	3,003,619	3,003,439	0	519,652	3,523,091	519,472	18.90 66.93 79.67
TONGANOXIE	D0464	1,500.0	4,215.46	1.0	6,049,186	6,386,415	337,229	3,210,517	0	438,209	3,648,726	3,353,642	0	477,014	3,830,656	181,930	6.92 67.64 76.70
LANING	D0469	1,785.0	3,962.78	1.0	6,776,356	7,144,302	367,946	3,682,605	36,857	423,767	4,143,229	3,864,642	2,238	461,293	4,328,173	184,944	6.36 52.46 62.10
LINCOLN 053																	
LINCOLN	D0298	420.0	5,326.88	2.2	2,200,000	2,285,426	85,426	839,734	98,057	149,024	1,086,815	791,000	83,040	162,221	1,036,261	-50,554	-3.34 52.67 65.52
BYLVAN GROVE	D0299	220.0	4,857.90	3.0	1,029,875	1,100,801	70,926	396,792	67,582	49,967	514,341	405,407	42,020	54,393	501,820	-12,521	-1.42 61.16 75.08
LIEN 054																	
PLEASANTON	D0344	400.0	5,630.48	1.0	2,305,680	2,328,736	23,056	1,606,107	0	91,247	1,697,354	1,592,116	0	99,328	1,691,444	-5,910	-0.90 45.05 51.20
JAYHAWK	D0346	540.0	4,966.18	3.0	2,684,220	2,764,749	80,529	1,382,735	0	128,841	1,511,576	1,350,169	0	140,250	1,490,419	-21,157	-1.37 52.72 62.25
PRAIRIE VIEW	D0362	900.0	5,049.05	1.0	4,309,873	4,589,586	279,713	0	19,690	216,787	236,477	0	8,008	235,985	243,993	7,516	0.07 37.14 40.64
LIDGAM 055																	
OAKLEY	D0274	520.0	4,981.65	3.0	2,650,236	2,729,745	79,509	603,276	223,676	170,791	997,743	445,581	187,612	185,916	819,109	-178,634	-7.10 63.23 77.71
TRIPLAINS	D0275	116.0	7,186.99	1.0	884,000	892,840	8,840	0	10,043	34,935	44,978	0	2,852	38,028	40,880	-4,098	-0.39 66.48 68.20
LYON 056																	
NORTH LYON COUN	D0251	740.0	4,375.21	3.0	3,237,654	3,334,788	97,134	1,746,956	49,122	171,299	1,967,377	1,713,391	37,230	186,469	1,937,090	-30,287	-1.69 55.10 65.29
SOUTHERN LYON C	D0252	600.0	4,384.37	3.0	2,567,049	2,709,540	142,491	1,373,778	54,907	161,219	1,589,904	1,418,005	21,950	175,495	1,615,450	25,546	1.81 57.45 69.73
EMPORIA	D0253	4,810.0	3,232.44	8.9	15,400,000	16,931,777	1,531,777	5,947,914	202,798	1,809,452	7,960,164	6,455,037	0	1,969,688	8,424,725	464,561	4.97 67.11 84.17
MARION 057																	
CENTRE	D0397	284.5	5,856.58	1.0	1,701,337	1,718,351	17,014	547,492	146,816	90,243	784,551	504,674	93,005	98,236	695,915	-88,636	-7.37 47.33 59.55
PEABODY-BURNS	D0398	378.5	5,582.65	1.0	2,143,739	2,165,176	21,437	1,012,657	43,243	128,300	1,184,200	931,063	51,313	139,662	1,122,038	-62,162	-5.34 66.26 76.17
MARION	D0408	585.0	4,846.35	3.0	2,818,150	2,920,168	102,018	1,366,908	30,773	215,528	1,613,209	1,339,047	26,905	234,614	1,600,566	-12,643	-0.83 51.35 62.17
DURHAM-HILLSBOR	D0410	620.4	5,117.82	1.2	3,175,095	3,212,071	36,976	1,406,490	54,153	227,484	1,688,127	1,321,668	63,439	247,629	1,632,736	-55,391	-3.07 54.97 61.97
GOESSEL	D0411	265.0	5,091.58	3.0	1,390,000	1,431,702	41,702	808,030	0	66,045	874,075	777,417	0	71,894	849,311	-24,764	-3.71 67.17 81.44
MARSHALL 058																	
MARYSVILLE	D0364	980.0	4,044.10	3.0	4,021,859	4,142,510	120,651	1,561,746	106,814	414,606	2,083,166	1,441,586	87,446	451,322	1,980,354	-102,812	-3.64 55.21 66.30
VERMILLION	D0380	620.0	4,805.48	3.0	2,976,995	3,068,777	91,782	1,539,159	46,322	158,163	1,743,644	1,527,291	24,020	172,169	1,725,480	-18,164	-1.09 47.98 57.52
AXTELL	D0488	338.0	5,298.44	3.0	1,814,714	1,869,156	54,442	863,851	23,727	92,590	980,168	867,580	1,184	100,789	969,553	-10,615	-1.04 61.06 70.21
VALLEY HEIGHTS	D0498	460.0	4,783.98	3.0	2,147,528	2,266,650	119,122	1,247,059	0	121,892	1,368,951	1,235,906	0	132,686	1,398,592	19,641	1.90 60.06 74.31

attach 7-11 (E)

COUNTY NAME DISTRICT NAME	BUDGET PER-GENERAL FUND BUDGET				1991-92						ESTIMATED 1992-93				TAX RATE		
	ENROLL 9-20-92	X 1991-92	INC 1991-92	EST. 1992-93	DIFF (5 - 4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	DIFF (14 - 10)	HILL EQUIV 1991	EST 1992	

MCPHERSON 059																	
LINDSBORG	D0400	855.0	4,562.40	3.0	3,900,852	4,017,876	117,024	1,464,839	111,944	300,614	1,877,397	1,322,374	121,681	327,234	1,771,289	-106,108	-3.79 67.11 78.37
MCPHERSON	D0418	2,645.0	3,441.96	6.9	8,798,000	9,732,172	934,172	1,192,595	420,351	1,111,722	2,724,668	1,537,196	66,519	1,210,172	2,813,887	89,219	1.13 74.08 89.86
CANTON-GALVA	D0419	425.0	5,130.92	3.0	2,113,940	2,246,061	132,121	784,741	158,369	170,875	1,113,985	788,554	99,007	186,007	1,073,568	-40,417	-2.75 39.43 56.40
MOUNDRIIDGE	D0423	450.0	5,010.33	3.0	2,272,184	2,340,350	68,166	635,839	106,468	259,820	1,002,127	533,405	96,559	282,828	912,792	-89,335	-5.14 63.84 76.47
INMAN	D0448	450.0	4,990.33	3.0	2,233,173	2,313,018	79,845	987,155	116,827	140,920	1,244,902	994,233	60,460	153,398	1,208,091	-36,811	-2.65 52.50 64.52
HEADE 060																	
FOMLER	D0225	151.5	7,023.31	1.0	1,052,794	1,074,671	21,877	0	146,608	65,637	212,245	0	82,142	71,450	153,592	-28,653	-5.46 47.99 78.51
HEADE	D0226	396.5	5,331.79	2.4	2,114,056	2,164,113	50,057	0	291,603	141,937	433,540	0	160,250	154,507	314,757	-118,783	-3.27 47.72 54.25
MIAMI 061																	
OSAWATOMIE	D0367	1,126.0	4,250.76	3.0	4,779,980	4,929,943	149,963	2,839,949	0	330,116	3,170,065	2,869,854	0	359,349	3,229,203	59,138	3.24 57.29 64.56
PAOLA	D0368	1,670.0	3,951.86	1.0	6,492,912	6,665,605	172,693	2,158,013	0	717,008	2,875,021	2,202,291	0	780,503	2,982,794	107,773	2.79 74.51 76.76
LOUISBURG	D0416	1,117.0	4,392.38	3.0	4,875,547	5,053,476	177,929	2,302,651	0	383,479	2,686,130	2,280,088	0	417,439	2,697,527	11,397	0.45 57.98 67.35
MITCHELL 062																	
WACONDA	D0272	585.0	4,802.76	3.0	2,785,599	2,893,901	108,302	1,390,663	0	195,123	1,585,786	1,391,224	0	212,403	1,603,627	17,841	1.17 67.59 76.25
BELOIT	D0273	780.0	4,804.61	3.0	3,750,000	3,862,499	112,499	1,426,724	21,699	346,968	1,795,391	1,339,049	40,188	377,695	1,756,932	-38,459	-1.58 55.88 64.60
MONTGOMERY 063																	
CANEY VALLEY	D0436	770.0	4,875.60	2.0	3,812,722	3,887,838	75,116	2,321,612	155,936	181,794	2,659,342	2,312,791	64,824	197,892	2,575,507	-83,835	-5.55 47.86 62.75
COFFEYVILLE	D0445	2,640.0	3,592.50	5.5	9,500,000	10,019,632	519,632	3,364,478	634,127	921,267	4,920,072	3,407,624	296,163	1,002,851	4,706,638	-213,434	-3.55 64.06 81.55
INDEPENDENCE	D0446	2,350.0	3,363.99	7.6	7,872,076	8,505,473	633,397	2,212,095	620,546	898,947	3,731,588	2,365,222	246,888	978,553	3,590,663	-140,925	-2.43 63.17 82.52
CHERRYVALE	D0447	612.5	5,206.02	1.0	3,188,690	3,220,574	31,884	2,216,322	0	142,540	2,358,862	2,190,281	0	155,163	2,345,444	-13,418	-1.43 36.72 43.38
MORRIS 064																	
MORRIS COUNTY	D0417	1,071.0	4,207.52	3.0	4,520,977	4,656,614	135,637	2,099,829	183,981	314,932	2,598,742	2,010,211	131,711	342,821	2,484,743	-113,999	-3.96 47.88 60.18
MORTON 065																	
ROLLA	D0217	205.0	8,437.11	1.0	1,670,547	1,746,903	76,356	0	79,830	0	79,830	0	47,253	0	47,253	-32,577	-0.48 22.26 24.61
ELKHART	D0218	553.0	5,409.97	1.0	2,937,615	3,021,631	84,016	0	540,600	230,190	770,790	0	306,606	250,574	557,180	-213,610	-4.33 39.89 48.36
NEMAHA 066																	
SABETHA	D0441	1,074.5	4,295.02	3.0	4,615,000	4,753,448	138,448	2,322,658	102,274	392,099	2,817,031	2,265,973	69,257	426,822	2,762,052	-54,979	-2.28 56.72 68.05
NEMAHA VALLEY B	D0442	434.0	5,756.47	1.0	2,400,448	2,523,289	122,841	897,477	64,499	188,554	1,150,530	919,569	41,067	205,252	1,165,888	15,358	1.11 39.99 51.31
B & B	D0451	242.0	5,753.94	1.0	1,349,299	1,406,378	57,079	854,012	37,503	41,932	933,447	862,464	20,309	45,645	948,418	14,971	2.77 39.97 51.71
NEOSHO 067																	
ERIE-ST PAUL	D0101	1,135.0	4,241.16	3.0	4,843,400	4,988,701	145,301	2,775,909	73,854	276,669	3,126,432	2,787,955	14,360	301,170	3,103,485	-22,947	-1.08 59.96 71.31
CHANUTE PUBLIC	D0413	2,000.0	3,439.99	1.0	6,814,961	6,948,780	133,819	2,998,912	42,014	652,955	3,693,881	3,096,845	0	710,779	3,807,624	113,743	3.33 75.11 75.77
NESS 068																	
NESS TRE LA GO	D0301	80.0	9,347.92	1.0	785,225	793,078	7,853	0	42,156	30,235	72,391	0	20,864	32,912	53,776	-18,615	-1.65 50.96 54.24
SMOKY HILL	D0302	193.5	5,864.91	1.0	1,158,319	1,169,903	11,584	84,745	302,605	65,012	432,362	0	207,362	70,769	278,131	-174,231	-12.08 42.17 60.15
NESS CITY	D0303	370.0	5,275.24	3.0	1,907,000	2,010,395	103,395	191,583	260,338	175,339	627,260	46,622	221,286	190,866	458,774	-168,486	-7.99 56.94 75.24
BAZINE	D0304	127.0	7,219.14	1.0	949,317	958,810	9,493	36,862	182,756	35,931	255,549	0	116,461	39,113	155,574	-99,975	-10.55 63.35 79.52

total 7-12 (E)

COUNTY NAME DISTRICT NAME	#	BUDGET PER-			GENERAL FUND BUDGET				1991-92		ESTIMATED 1992-93				TAX RATE-		
		ENROLL	X	I	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	MILL	EST
		9-20-92	1991-92	INCL	1991-92	1992-93	(5 - 4)	AID	GUARANTEE	AID/INCOME	STATE AID	AID	GUARANTEE	INCOME	STATE AID	(14 - 10)	1991

SEDGWICK	087																
MAIZE	D0266	3,170.0	4,044.74	1.0	11,338,626	12,950,052	1,611,426	6,317,589	184,767	575,484	7,077,840	7,372,518	16,908	626,446	8,015,872	938,032	19.18 60.97 83.20
RENNICK	D0267	1,460.0	4,210.49	1.0	5,949,427	6,208,781	259,354	2,384,771	23,972	404,775	2,813,518	2,417,008	26,806	440,620	2,884,434	70,916	1.87 75.32 82.66
CHENEY	D0268	603.0	4,156.63	3.0	2,392,972	2,581,642	188,670	1,270,692	0	188,775	1,459,467	1,380,665	0	205,492	1,586,157	126,690	9.46 56.63 64.11
SEWARD	088																
LIBERAL	D0480	3,550.0	3,266.41	8.9	11,570,287	12,627,776	1,057,489	2,548,163	700,000	1,188,327	4,436,490	2,133,423	922,384	1,293,560	4,349,367	-87,123	-0.77 60.80 75.67
KISHNET-PLAINS	D0483	590.0	4,414.95	3.0	2,640,143	2,719,345	79,202	30,000	634,915	151,878	4,436,490	816,793	365,147	165,327	530,474	-286,319	-7.29 43.21 56.32
SHAWNEE	089																
SEAMAN	D0345	3,315.0	3,380.83	7.1	11,155,725	12,001,427	845,702	1,435,835	700,000	1,263,334	3,399,169	1,233,646	916,622	1,375,210	3,525,478	126,309	1.17 72.68 82.49
SILVER LAKE	D0372	609.5	4,776.65	3.0	2,935,250	3,023,309	88,059	1,723,493	0	227,623	1,951,116	1,703,598	0	247,780	1,951,378	262	0.02 57.14 68.39
ALBURN WASHBURN	D0437	4,550.0	3,183.43	8.9	13,496,157	15,773,713	2,277,556	1,252,999	700,000	1,788,484	3,741,483	1,187,384	1,508,676	1,946,864	4,642,924	901,441	5.76 62.30 75.74
SHAWNEE HEIGHTS	D0450	3,354.5	3,300.90	8.9	11,074,518	12,060,151	985,633	3,341,311	627,494	1,238,192	5,206,997	3,551,837	198,539	1,347,841	5,098,217	-108,780	-1.38 65.87 84.12
TOPEKA PUBLIC S	D0501	14,325.0	3,722.96	2.8	53,121,447	54,820,199	1,698,752	5,132,337	95,707	9,263,600	14,491,644	3,675,787	404,398	10,083,942	14,164,127	-327,517	-0.73 83.78 89.85
MERIDIAN	090																
HOXIE COMMUNITY	D0412	500.0	4,699.43	3.0	2,408,459	2,480,710	72,251	725,660	200,363	185,831	1,111,854	590,435	164,889	202,287	947,611	-164,243	-7.79 55.25 71.04
SHERMAN	091																
GOODLAND	D0352	1,170.0	4,326.33	3.0	5,109,396	5,262,678	153,282	1,075,833	504,067	413,612	1,993,512	1,114,770	240,660	450,240	1,805,670	-187,842	-4.34 53.96 67.06
SMITH	092																
SMITH CENTER	D0237	645.0	4,735.11	3.0	2,959,441	3,145,768	186,327	1,165,384	37,801	221,028	1,424,213	1,174,584	29,965	240,602	1,445,151	20,938	1.03 73.70 85.65
WEST SMITH COUN	D0238	195.0	5,766.96	1.0	1,124,557	1,135,803	11,246	504,284	27,401	54,524	586,209	455,805	37,456	59,353	532,614	-33,595	-5.00 71.16 80.44
STAFFORD	093																
STAFFORD	D0349	285.0	6,180.14	1.0	1,753,923	1,778,953	25,030	323,925	260,798	121,423	706,146	180,930	216,655	132,175	529,760	-176,386	-11.35 65.68 83.76
ST JOHN-HUDSON	D0350	453.5	5,086.64	3.0	2,299,161	2,375,995	76,834	311,343	425,322	144,190	880,855	141,069	323,307	156,958	621,334	-259,521	-9.96 50.93 69.13
HACKBVILLE	D0351	285.5	6,216.17	1.0	1,768,501	1,792,463	23,962	0	161,610	94,386	255,996	0	88,667	102,743	191,410	-64,586	-2.25 39.19 43.50
STANTON	094																
STANTON COUNTY	D0452	539.5	5,248.42	1.0	2,815,778	2,859,836	44,058	0	37,921	190,807	228,728	0	13,759	207,704	221,463	-7,265	-0.10 34.90 35.91
STEVENS	095																
HOSCOM PUBLIC S	D0209	170.0	9,953.58	1.0	1,597,550	1,709,030	111,480	0	59,301	0	59,301	0	35,870	0	35,870	-23,431	-0.30 17.77 20.37
HUGOTON PUBLIC	D0210	1,005.0	5,047.40	1.0	5,012,073	5,123,359	111,286	0	358,533	0	358,533	0	207,533	0	207,533	-151,000	-0.63 18.36 19.94
SUNNER	096																
WELLINGTON	D0353	2,025.0	3,387.22	6.9	6,877,743	7,352,319	474,576	2,797,584	78,433	691,676	3,567,693	2,960,256	0	752,929	3,713,185	145,492	3.72 74.80 87.29
CONWAY SPRINGS	D0356	469.0	5,354.63	1.0	2,446,532	2,536,436	89,904	1,246,703	0	163,620	1,410,323	1,264,141	0	178,109	1,442,250	31,927	2.75 69.45 76.81
BELLE PLATINE	D0357	730.0	4,522.21	3.0	3,360,000	3,493,410	133,410	2,159,743	0	242,059	2,401,802	2,213,914	0	263,495	2,477,409	75,607	6.88 68.21 76.14
OXFORD	D0358	445.0	4,022.72	3.0	1,820,282	1,874,889	54,607	1,040,739	18,988	117,427	1,177,154	1,013,835	9,227	127,826	1,150,888	-26,266	-2.52 54.29 65.34
ARGONIA PUBLIC	D0359	209.0	5,456.74	1.0	1,173,199	1,184,932	11,733	344,893	20,756	70,547	436,196	296,592	26,801	76,794	400,187	-36,009	-3.88 67.35 74.46
CALDWELL	D0360	324.0	5,366.08	1.7	1,668,850	1,768,405	99,555	674,622	0	107,142	781,764	668,631	7,510	116,630	792,771	11,007	0.99 68.97 80.72
SOUTH HAVEN	D0509	220.0	4,696.09	3.0	1,063,664	1,095,574	31,910	522,913	0	51,862	574,775	503,982	0	56,454	560,436	-14,339	-1.97 63.01 72.14

Ostaak #1-15 (I)

COUNTY NAME DISTRICT NAME	EST ENROLL 9-20-92	(3)	GENERAL FUND BUDGET						1991-92				ESTIMATED 1992-93				TAX RATE		
			(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)		
		BUDGET PER INC	1991-92	EST. 1992-93	DIFF (5 - 4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	DIFF (14 - 10)	MILL EQUIV 1991	EST 1992			
THOMAS	D097																		
IKEMSTER	D0314	142.0	6,501.77	1.0	920,000	932,484	12,484	0	62,808	47,417	110,225	0	33,974	51,616	85,590	-24,635	-2.25	64.43	69.17
COLBY PUBLIC SC	D0315	1,313.0	4,117.43	3.0	5,287,190	5,568,367	281,177	1,820,969	184,476	416,209	2,421,654	1,891,413	79,049	453,067	2,423,529	1,875	0.05	47.96	58.30
GOLDEN PLAINS	D0316	146.5	4,303.99	1.0	999,182	1,009,174	9,992	189,866	52,167	50,400	292,433	91,872	65,222	54,863	211,957	-80,476	-9.46	59.81	74.64
TREGO	D098																		
WAKEENEY	D0208	602.0	4,834.52	3.0	2,924,886	3,012,634	87,748	974,947	262,417	174,087	1,411,451	817,118	217,585	189,503	1,224,206	-187,245	-7.57	49.77	65.48
WABAUNSEE	D099																		
MILL CREEK VALL	D0329	545.0	4,470.77	3.0	2,532,246	2,608,210	75,964	1,047,550	65,211	287,160	1,399,921	936,893	53,239	312,590	1,302,722	-97,199	-6.06	60.39	75.46
WABAUNSEE EAST	D0330	600.0	4,876.03	3.0	3,023,625	3,114,334	90,709	1,658,808	82,317	156,459	1,897,584	1,577,858	49,614	170,314	1,797,786	-99,798	-6.73	64.03	82.33
WALLACE	D100																		
WALLACE COUNTY	D0241	289.0	4,845.18	3.0	1,419,638	1,462,228	42,590	360,778	84,162	103,250	548,190	271,650	84,263	112,393	468,306	-79,884	-5.62	60.77	72.92
MESKAN	D0242	105.5	7,082.13	1.0	733,000	754,636	21,636	0	153,714	22,233	175,947	0	88,757	24,202	112,959	-62,988	-8.42	61.55	77.60
WASHINGTON	D101																		
NORTH CENTRAL	D0221	170.0	6,156.85	1.0	1,111,312	1,122,425	11,113	382,084	103,030	44,816	529,930	291,939	86,083	48,785	426,807	-103,123	-12.66	49.66	69.27
WASHINGTON BOND	D0222	370.0	5,505.18	1.0	2,152,527	2,174,050	21,523	1,175,811	16,421	126,779	1,319,011	1,109,143	1,541	138,006	1,248,690	-70,321	-7.39	55.84	69.18
BARNES	D0223	375.0	5,417.64	1.0	2,071,164	2,091,877	20,713	494,109	162,777	160,519	817,405	405,129	122,382	174,733	702,244	-115,161	-6.70	60.70	71.61
CLIFTON-CLYDE	D0224	390.0	5,184.37	3.0	2,123,000	2,186,689	63,689	863,462	183,831	101,846	1,149,139	774,388	117,023	110,866	1,002,277	-146,862	-9.76	51.20	71.01
MICHITA	D102																		
LEOTI	D0467	576.0	4,999.77	3.0	2,969,862	3,058,957	89,095	549,164	0	335,042	884,206	307,437	31,702	364,712	703,851	-180,355	-6.66	68.51	82.42
WILSON	D103																		
ALTDONA-MIDWAY	D0387	380.5	5,369.38	1.7	2,053,789	2,087,700	33,911	1,191,037	100,937	73,452	1,365,426	1,206,301	43,104	79,956	1,329,361	-36,065	-3.88	39.00	49.66
MEADESHA	D0461	710.0	4,899.79	3.0	3,510,700	3,616,018	105,318	2,225,926	106,852	180,615	2,513,393	2,246,921	31,030	196,609	2,474,560	-38,833	-2.91	38.27	53.77
FREDONIA	D0484	896.0	4,723.31	2.2	4,225,000	4,326,273	101,273	2,095,041	154,025	245,392	2,494,458	2,045,187	104,069	267,124	2,416,380	-78,078	-3.43	63.42	74.58
WOODSON	D104																		
YATES CENTER	D0366	600.0	3,867.85	3.0	2,400,000	2,472,004	72,004	1,112,881	170,555	158,347	1,441,783	1,004,045	120,693	172,369	1,297,107	-144,676	-7.36	43.38	58.94
WYANDOTTE	D105																		
TURNER-KANSAS C	D0202	3,860.0	3,599.75	5.3	13,794,952	14,625,540	830,588	6,056,832	700,000	675,701	7,432,533	6,365,544	529,480	735,537	7,630,561	198,028	2.40	69.30	80.80
PIPER-KANSAS CI	D0203	1,180.0	4,507.98	1.0	5,136,841	5,372,611	235,770	2,106,316	700,000	287,911	3,094,227	1,671,009	752,423	313,406	2,736,838	-357,389	-8.95	51.04	72.21
BONNER SPRINGS	D0204	2,160.0	3,710.33	2.1	7,813,963	8,184,240	370,277	2,438,506	513,860	750,515	3,702,881	2,508,048	273,927	816,978	3,598,953	-103,928	-2.10	75.05	88.76
KANSAS CITY	D0500	21,119.0	3,789.03	1.0	79,651,059	80,820,723	1,169,664	37,407,703	27,261	7,291,951	44,726,915	35,679,640	661,950	7,937,693	44,279,283	-447,632	-1.07	57.27	62.45
STATE TOTALS		429,508.4	806.8		1,800,922,473	477,016,683		201,692,453		475,308,030	219,553,417		7,545,926	17,279.73					
		1,500,721.90	1,718,665,853		82,256,620	49,741,618		728,450,754		41,135,233	735,996,680		-607.24	20,786.75					

Actual 4-16 (I)

Kansas State Board of Education

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

February 14, 1992

II

C O R R E C T E D

FROM: State Department of Education and
Legislative Research Department

SUBJECT: 1992 House Bill 2826 Revised

Attached is a computer printout (L9229) which makes an effort to compare the current school finance program with a proposed new plan based upon 1992 House Bill 2826. The principle provisions of this bill are outlined below.

- * Minimum mandated levy of 8 mills
- * 15% Income tax surcharge on the residential income tax liability after credits
- * Budget controls--1% - 3%
- * District wealth--Assessed valuation and taxable income

This information is based upon the latest data available but should be considered an estimate and used cautiously. It is also very important to note that the 15% surcharge tax on income tax liability after credits could not be institute until the 1992 tax returns are filed in 1993. This has the effect of reducing the amount of income that schools would receive the first year. The amount shown in Column 12 will equate only to 23% of the amount anticipated to be received on an annualized basis. The mill levies shown in Column 18 reflect one year's collection of the surcharge tax as a result of the school districts' 18-month budgeting process.

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

attach #1-17 (II)

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

	Estimated Current Law 1991-92	Proposed Plan 1992-93
USD General Fund Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority	\$ -----	\$ 1,805,351
TOTAL	\$ 1,718,666	\$ 1,829,351
General State Aid Basic	\$ 477,235	\$ 514,042
Additional Guarantee	49,742	0
SUBTOTAL	\$ 526,977	\$ 514,042
Special Provision for Appeals Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority (d)	0	12,935
TOTAL, General State Aid	\$ 526,977	\$ 526,977
15% Surtax on income tax		25,746
Income Tax Rebate	201,692	222,000
TOTAL, General Aid, SDAVTR, & Rebate	\$ 728,669	\$ 774,723
Transportation Aid	44,550	44,550(e)
GRAND TOTAL Increase over 1990-91	\$ 773,219	\$ 819,273 46,054
State Aid Ratio (b)	30.7%	28.8%
State Aid and Income Tax Ratio (c)	42.2%	42.3%
Est. Property Tax Increase	\$ 125,799	\$ (18,236)
Est. KPERS Requirement		
Est. KPERS Increase over 1991-92		

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

SCHOOL DISTRICT EQUALIZATION ACT -- COMPARISON OF PRESENT LAW
WITH PROPOSED NEW PLAN FOR 1992-93

	Current Law	Proposed Plan
Basic Budget Controls	3% - 9%	1% - 3% plus 5.9% for 4th enr. cat. not to exceed median of 5th enr. cat.*
Decline in Enrollment	Use prior year's enrollment if decline is less than 4% for large enrollment category or less than 10% for the two small enrollment categories (0-400). A mathematical linear transition will be computed for districts in the 400-2,000 category which will vary 4%-10%. If enrollment declines more than specified percentages, the budget computation is based on prior year's enrollment less the number of pupils the enrollment exceeds the percentage threshold	Same
Hold Harmless	N.A.	None
Local Effort Rate	N.A.	5.015%
District Wealth	Two-year average of assessed val. and taxable income	One-year assessed val. and taxable income
Income Tax Rebate	24% of liability before credits for taxes paid to another state.	Current law plus 15% surtax after credits will be added
P.L. 874	Percent of local revenue equalized to total local revenue	Same
Motor Vehicle Excise Tax & IRB's	Prior year's motor vehicle & IRB in lieu payments as part of local effort	Same
Appeals	Construction, spec. ed., utilities, transportation, enrollment, elem. guidance, & bilingual ed.	Same
Transfers from General Fund	Transportation, spec. ed., driver training, adult ed., adult supp., food service, voc. ed., capital outlay, bilingual ed., inservice ed., parent ed., & educ. excellence funds	Same
Enrollment Categories	0-199.9 200-399.9 400-1,999.9 2,000-9,999.9 10,000 and over	Same
Minimum Levy	None	8 mills

*In addition, prior year's increases in social security, insurance, utilities, and unused budget authority. (Authorizes up to 1% of unused budget authority in 1992-93.)

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

PREPARED BY: State Department of Education and
Legislative Research Department
Computer Printout: L9229
Date: February 13, 1992

Attachment #1-18 (II)

PROPOSED STATE AID PLANS
1992-93 School Year
(Amounts in Thousands)

	<u>Actual</u> <u>1991-92</u>	<u>Proposed</u> <u>Plan</u> <u>1992-93</u>
General Fund Budget Limitations	1%-2% plus 1% subject to protest petition	1%-3% plus 5.9% for 4th enr. cat. not to exceed median of 5th cat.
Est. General Fund Budget	1,718,666	1,829,351
Percent Budget Increase	4.4%	6.4%*
General State Aid (inc. add. guar.)	526,977	526,977
15% Surtax on income tax	0	25,746***
Income Tax Rebate (a)	201,692	222,000
Ratio of General State Aid and Income Tax Rebate to Budget	42.2%	42.3%
Est. Property Tax Increase (b)	125,799	(18,236)
Est. Property Tax Rate Increase	8.6 mills	(1.2 mills)
Est. Percent Increase in Teacher Salaries (b)	3.5%	5.9%**

General Assumptions

- USD cash balance on July 1, 1992, is same as July 1, 1991
- Enrollment increase of 1.3% or approximately 5,540 students on September 20, 1992

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

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

<u>FTE</u> <u>9-15-87</u>	<u>FTE</u> <u>9-20-88</u>	<u>FTE</u> <u>9-20-89</u>	<u>FTE</u> <u>9-20-90</u>	<u>Est. FTE</u> <u>9-20-91</u>	<u>Est. FTE</u> <u>9-20-92</u>
399,979.0	403,822.9	408,394.0	414,592.7	422,968.6	429,508.0

* The statewide average budget increase will be approximately 4.9% for all enrollment categories except the fourth. This increase takes into account enrollments, social security, utilities, appeals to the State Board of Tax Appeals, and unused budget authority.

** The statewide average salary increase will be approximately 4.4% except for the fourth enrollment category.

*** On an annualized basis would be approximately \$112.0 million.

Attach #1-19 (II)

COLUMN EXPLANATION

- Column
- 1 - Estimated September 20, 1992, FTE enrollment
 - 2 - 1991-92 estimated general fund budget per pupil
 - 3 - 1992-93 estimated percentage increase authorized in general fund budget per pupil utilizing the following medians

0-399.9 (use 200-399.9 category median)	\$ 5,404
400-1,999.9 (use 200-399.9 category median with linear transition)	\$5,404 - 1.136250 (E-400)
2,000-9,999.9 (use 2,000-9,999.9 category median)	
Plus 5.9% of preceding year except for USD's whose BPP exceeds the 5th enrollment category median	\$ 3,386
10,000 and over (use 10,000 and over category median)	\$ 3,806
 - 4 - 1991-92 estimated general fund budget
 - 5 - 1992-93 estimated general fund budget utilizing budget controls of 1%-3% plus 5.9% for 4th enrollment category not to exceed median of the 5th enrollment category
 - 6 - Difference (Column 5 - 4)
 - 7 - 1991-92 estimated general (basic) state aid
 - 8 - 1991-92 estimated additional guarantee (hold harmless clause)
 - 9 - 1991-92 estimated income tax rebate
 - 10 - 1991-92 estimated total state aid (Columns 7 + 8 + 9)
 - 11 - 1992-93 estimated general (basic) state aid
 - 12 - 1992-93 estimated 15% surtax on income tax
 - 13 - 1992-93 estimated income tax rebate
 - 14 - 1992-93 estimated total state aid (Columns 11 + 12 + 13)
 - 15 - Difference (Column 14 - 10)
 - 16 - 1992-93 millage equivalency of Column 15 (Column 15 divided by assessed valuation)
 - 17 - 1991-92 general fund mill rate
 - 18 - ESTIMATED 1992-93 General fund mill rate

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
			BUDGET PER-GENERAL FUND BUDGET			1991-92						ESTIMATED 1992-93				TAX RATE-		
COUNTY NAME	#	EST	ROLL	X	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	15X	STATE	TOTAL	DIFF	MILL	EST	
DISTRICT NAME	#	1971-92	1971-92	INCL	1991-92	1992-93	(5 - 4)	AID GUARANTEE	AID/	STATE	AID	SUR-TAX	AID/	STATE	(14 - 10)	EST	1991	1992

ALLEN	001																	
HANNATON VALLEY	D0256	3.0	4.3	7.04	3.0	1,623,618	1,672,328	48,710	740,171	138,870	117,753	996,794	783,538	16,454	128,181	928,173	-68,621	-5.96 46.90 57.15
IDA	D0257	1.7	0.0	3.4	8.74	3.0	6,243,101	6,432,186	189,083	3,361,846	0	477,500	3,839,046	3,314,308	67,547	519,785	3,901,640	42,594 2.31 71.03 70.52
HUMBOLDT	D0258	6.0	0.0	4.5	11.61	3.0	2,627,725	2,912,557	84,832	1,568,931	69,186	160,894	1,799,011	1,677,033	22,857	175,142	1,875,032	76,021 5.09 60.43 57.07
ANDERSON	002																	
GARNETT	D0365	1,140.0	4,227.54	3.0	4,407,000	4,541,399	134,399	1,645,083	227,639	357,989	2,250,711	1,912,970	49,724	389,690	2,352,384	101,673	3.34 54.25 51.11	
CREST	D0479	316.0	4.873	8.82	3.0	1,545,000	1,591,350	46,350	880,823	132,927	58,139	1,071,869	1,022,825	8,307	63,288	1,094,420	22,531 2.62 50.17 51.59	
ATCHISON	003																	
ATCHISON CO COH	D0377	7.8	5.150	8.84	1.0	3,958,422	3,998,006	39,584	1,934,760	20,681	205,993	2,161,434	2,074,919	27,746	224,235	2,326,900	145,466 8.11 63.99 51.30	
ATCHISON PUBLIC	D0409	1.40	1.8	3.139	8.84	3.0	6,156,417	6,341,126	184,709	2,215,317	77,256	737,258	3,029,831	1,819,626	96,906	802,546	2,719,078	-310,753 -8.31 63.00 73.95
BARBER	004																	
BARBER COUNTY N	D0254	750.0	4.395	8.86	3.0	3,367,232	3,468,249	101,017	475,442	608,749	244,842	1,329,033	1,127,880	34,623	266,324	1,429,027	99,994 2.72 48.34 45.73	
SOUTH BARBER	D0255	320.0	5.087	5.82	3.0	1,671,249	1,721,389	50,140	41,553	319,782	110,550	471,885	386,187	14,340	120,340	520,867	48,982 2.26 50.55 48.79	
BARTON	005																	
CLAFIN	D0354	12.0	5.574	6.67	1.0	1,588,782	1,756,691	167,909	307,662	224,504	97,877	630,043	671,902	13,945	106,545	792,392	162,349 10.80 57.87 56.62	
ELLINWOOD PUBLI	D0355	5.5	0.0	5.115	3.0	2,895,773	3,028,767	132,994	1,048,367	309,973	192,920	1,551,260	1,296,009	27,461	210,004	1,533,474	-17,786 -0.84 47.78 54.36	
GREAT BEND	D0428	3,371.0	3.206	5.8	8.9	10,805,000	11,767,703	962,703	1,857,640	700,000	1,587,742	4,145,382	1,938,905	224,776	1,728,345	3,892,026	-253,356 -2.95 66.54 79.37	
HOISINGTON	D0431	771.0	4.274	5.9	3.0	3,338,886	3,439,051	100,165	1,351,941	221,807	244,967	1,818,715	1,592,045	35,034	266,660	1,893,739	75,024 3.17 51.05 48.37	
BOURBON	006																	
FORT SCOTT	D0234	2,031.0	3.178	4.1	8.9	6,592,349	7,179,062	586,713	2,568,796	211,178	718,752	3,498,726	2,615,137	96,046	782,401	3,493,584	-5,142 -0.13 68.56 83.31	
UNIONTOWN	D0235	481.0	4.86	1.32	3.0	2,265,000	2,332,950	67,950	1,400,172	62,723	87,031	1,549,926	1,571,671	12,196	94,738	1,678,605	128,679 12.38 38.29 27.12	
BROWN	007																	
HIAMATHA	D0415	1,718.0	4.287	8.88	3.0	5,120,127	5,273,739	153,612	2,199,659	137,117	363,421	2,700,197	2,447,770	50,774	395,604	2,894,148	193,951 6.27 62.68 56.25	
SOUTH BROWN COU	D0430	190.0	4.28	1.48	3.0	3,109,280	3,221,231	111,951	1,875,983	85,211	148,493	2,109,687	2,020,278	20,951	161,642	2,202,871	93,184 6.81 57.71 55.69	
BUTLER	008																	
LEON	D0205	791.0	3.92	1.96	3.0	3,079,913	3,194,555	114,642	1,702,010	23,860	181,332	1,907,202	1,879,741	26,268	197,391	2,103,400	196,198 11.16 47.24 36.76	
REHINGTON-WHITE	D0206	521.0	5.267	7.82	1.4	2,685,140	2,798,891	113,751	905,021	110,982	183,102	1,199,105	1,148,239	26,186	199,317	1,373,742	174,637 9.36 64.45 56.13	
CIRCLE	D0375	1.29	0.0	4.165	1.8	5,393,902	5,355,731	161,829	977,339	700,000	376,595	2,053,934	1,839,118	53,612	409,945	2,302,675	248,741 4.70 48.42 43.28	
ANDOVER	D0385	1,741.0	3.609	7.70	3.0	6,167,171	6,502,765	335,594	1,859,531	70,351	683,914	2,613,796	2,057,375	96,681	744,478	2,898,534	284,738 6.97 78.26 73.47	
ROBE HILL PUBLI	D0394	1,521.0	4.015	6.65	3.0	5,844,855	6,397,630	552,775	3,445,155	0	456,606	3,901,761	3,469,946	63,538	497,040	4,030,324	128,763 6.64 80.47 102.20	
DOUGLASS PUBLIC	D0396	771.0	4.711	5.9	3.0	3,597,101	3,800,143	203,042	2,366,788	0	220,253	2,587,041	2,384,971	31,342	239,757	2,656,070	69,029 6.42 55.21 65.49	
MUGLETA	D0402	2,121.6	3.23	1.23	8.9	6,726,604	7,485,419	758,815	2,624,212	0	845,048	3,469,260	2,478,319	120,755	919,881	3,518,935	49,695 1.43 77.76 97.79	
EL DORADO	D0490	2,131.0	3.31	1.06	8.9	7,375,088	8,022,737	647,649	1,678,266	394,703	1,007,739	3,080,708	1,364,072	142,604	1,096,980	2,603,656	-177,052 -8.61 64.93 86.53	
FLINTHILLS	D0492	231.0	5.55	5.13	1.0	1,325,663	1,338,920	13,257	396,905	84,845	61,235	542,985	583,117	8,716	66,658	658,491	115,506 10.45 59.36 44.08	
CHASE	009																	
CHASE COUNTY	D0284	561.0	4.19	1.83	3.0	2,360,000	2,430,798	70,798	809,188	150,420	138,124	1,097,732	1,164,772	19,576	150,355	1,334,703	236,971 10.77 49.94 36.93	

Attack 5-21 (II)

COUNTY NAME DISTRICT NAME	EST 9-20-92	ENROLL	(3)	GENERAL FUND BUDGET				1991-92		ESTIMATED 1992-93			TAX RATE				
				1991-92	EST. 1992-93	DIFF (5-4)	BASIC AID	STATE AID/ GUARANTEE	TOTAL STATE AID	BASIC AID	15X BUR-TAX	STATE AID/ INCOME	TOTAL STATE AID	DIFF (14-10)	MILL EQUIV	EST 1991 1992	
CHAULTAQUA	010																
CEDAR VALE	D0285	150.0	4,892.44	3.0	847,430	957,450	90,020	273,972	71,223	54,005	399,200	492,042	7,299	58,787	558,128	158,928	21.33 52.62 37.83
CHAULTAQUA COUN	D0284	495.0	5,179.45	2.7	2,412,723	2,683,536	70,833	1,433,752	29,418	121,562	1,584,732	1,625,898	16,731	132,327	1,774,956	190,224	14.47 37.31 21.17
CHEROKEE	011																
RIVERTON	D0404	713.0	4,531.47	3.0	3,289,494	3,388,177	98,683	2,033,982	277,073	91,820	2,402,875	2,359,988	8,596	99,950	2,468,534	45,659	4.08 37.95 39.72
COLLINGSB	D0493	1,303.0	4,070.73	3.0	5,238,013	5,395,151	157,138	2,305,900	317,132	312,504	2,935,536	2,762,441	40,519	340,178	3,143,138	207,602	6.33 53.36 47.82
CALENA	D0499	74.0	4,632.91	3.0	3,449,881	3,553,380	103,499	2,741,805	0	151,283	3,893,088	2,643,997	12,123	164,680	2,820,800	-72,288	-11.98 47.96 83.89
BAXTER SPRINGS	D0508	84.0	4,803.17	2.9	4,087,500	4,248,804	161,304	2,656,535	0	246,823	2,903,378	2,634,440	26,738	268,680	2,929,858	26,480	2.09 43.28 52.74
CHEYENNE	012																
CHEYLIN	D0103	221.0	6,577.60	1.0	1,452,391	1,466,916	14,525	0	26,087	83,487	109,574	159,300	11,475	90,880	261,455	152,081	8.17 39.97 47.78
ST FRANCIS COHM	D0297	437.0	5,047.95	3.0	2,160,477	2,233,080	72,603	675,915	108,366	139,480	923,761	931,239	19,269	151,832	1,102,340	178,579	10.18 51.25 39.79
CLARK	013																
MINNEOLA	D0219	191.0	5,374.48	1.6	1,084,571	1,101,432	16,861	78,680	169,256	78,704	326,640	249,094	11,068	85,673	345,833	19,195	1.50 54.53 51.71
ASHLAND	D0220	271.5	5,332.72	2.0	1,469,323	1,498,232	28,909	0	7,640	119,743	127,383	96,421	15,927	130,348	242,694	115,313	4.86 49.48 42.41
CLAY	014																
CLAY CENTER	D0379	1,643.0	3,521.84	3.0	5,800,000	5,974,012	174,012	2,358,568	0	493,631	3,052,199	2,653,020	69,397	537,344	3,259,761	207,562	5.73 51.31 44.54
CLOUD	015																
CONCORDIA	D0333	1,253.0	4,077.18	3.0	5,421,187	5,606,584	185,397	2,556,713	14,410	441,157	3,012,280	2,646,320	62,431	480,224	3,188,975	176,695	6.24 73.79 68.03
SOUTHERN CLOUD	D0334	287.0	8,842.88	2.1	1,371,347	1,402,716	31,369	502,409	88,983	78,668	670,060	655,402	11,137	85,634	752,173	82,113	7.81 48.80 39.05
COFFEY	016																
LEBO-HAVERLY	D0243	309.0	4,343.21	3.0	2,332,817	2,402,801	69,984	1,329,133	142,632	152,425	1,624,190	1,362,146	21,411	165,923	1,549,480	-74,710	-5.80 46.50 57.60
BURLINGTON	D0244	93.0	5,118.78	1.0	4,730,730	4,971,535	240,805	0	220,234	0	220,234	0	37,471	288,439	325,910	105,876	0.20 9.12 9.14
LEROY-GRIDLEY	D0245	335.0	5,027.62	3.0	1,728,057	1,800,779	72,722	601,870	228,787	107,500	938,157	818,826	15,223	117,020	951,069	12,912	0.90 45.30 48.34
COMANCHE	017																
COMANCHE COUNTY	D0300	431.0	5,779.55	1.0	2,404,230	2,428,272	24,042	0	532,559	141,230	673,789	492,179	19,975	153,737	665,891	-7,898	-0.26 51.38 50.89
COMBLEY	018																
CENTRAL	D0462	370.0	4,971.05	3.0	1,815,350	1,886,845	71,495	893,297	37,142	94,766	1,025,205	1,048,986	13,476	103,157	1,165,619	140,414	12.22 59.53 48.09
UDALL	D0463	115.0	4,805.51	3.0	1,931,814	2,054,117	122,303	1,168,315	0	132,129	1,300,444	1,196,507	18,749	143,830	1,339,086	58,642	7.60 72.72 78.31
WINFIELD	D0465	2,435.0	3,556.78	6.9	8,537,782	9,281,913	744,131	2,586,956	232,695	962,772	3,782,423	2,649,154	135,183	1,048,031	3,832,368	49,945	0.89 76.78 87.97
ARKANSAS CITY	D0470	3,050.0	3,477.61	6.9	10,466,197	11,188,390	722,193	3,812,191	507,093	1,023,107	5,342,391	4,149,787	140,241	1,113,709	5,403,737	61,346	1.00 70.89 80.03
DEXTER	D0471	155.0	6,145.05	1.0	998,570	1,008,536	9,966	473,174	45,097	39,617	557,888	544,105	5,565	43,126	592,796	34,908	5.71 50.88 42.51
CRAMFORD	019																
NORTHEAST	D0246	571.0	4,152.60	3.0	2,398,240	2,470,187	71,947	1,563,583	0	137,556	1,701,139	1,587,359	18,586	149,737	1,755,682	54,543	6.21 49.27 46.27
CHEROKEE	D0247	795.5	4,751.51	3.0	3,770,320	3,883,437	113,117	2,175,204	130,239	177,921	2,483,364	2,379,409	24,351	193,677	2,897,437	114,073	7.17 56.20 52.06
GIRARD	D0248	1,105.0	3,970.97	3.0	4,413,180	4,545,568	132,388	2,557,695	48,163	330,058	2,935,916	2,506,565	45,006	359,286	2,910,857	-25,059	-1.25 38.57 43.24
FRONTENAC PUBLI	D0249	480.0	4,691.42	3.0	2,261,263	2,329,101	67,838	1,350,072	0	145,200	1,495,272	1,352,073	19,378	158,059	1,529,510	34,238	3.93 40.10 39.34
PITTSBURG	D0250	2,925.0	3,505.78	8.9	9,187,501	10,005,169	817,668	3,062,134	317,335	1,295,101	4,674,570	2,682,313	173,120	1,409,789	4,265,222	-409,348	-7.26 64.44 86.79

Attach #1-22 (II)

COUNTY NAME DISTRICT NAME	#	1- BUDGET PER-		GENERAL FUND BUDGET							ESTIMATED 1992-93					TAX RATE-			
		EST 9-30-92	X 199-92 INC	EST. 1991-92	EST. 1992-93	DIFF (5 - 4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	15% BLR-TAX	STATE AID/ INCOME	TOTAL STATE AID	DIFF (14 - 10)	MILL EQUIV	EST 1991	EST 1992	
																			(1)
DECATUR	020																		
OBERLIN	D0294	452.0	4,503.11	3.0	2,900,000	3,024,106	124,106	1,035,067	19,017	207,725	1,261,809	1,307,388	29,220	226,120	1,562,728	300,919	13.13	50.27	36.04
PRAIRIE HEIGHTS	D0295	103.0	7,090.17	1.0	730,287	737,590	7,303	154,194	60,358	28,377	242,929	279,125	3,974	30,891	313,990	71,061	12.65	83.56	65.61
DICKINSON	021																		
SOLDON	D0393	37.0	5,142.47	1.0	1,959,260	1,978,850	19,590	888,024	37,341	109,251	1,034,616	971,744	15,426	118,927	1,106,097	71,481	6.82	57.19	45.87
ABILENE	D0435	1,470.0	3,675.30	3.0	5,435,000	5,649,015	214,015	2,324,282	141,113	539,459	3,004,854	2,237,759	76,392	587,231	2,901,382	-103,472	-3.40	48.13	75.65
CHAPMAN	D0473	1,780.0	4,078.61	3.0	4,991,940	5,170,887	178,947	2,142,532	116,717	268,718	2,527,967	2,628,181	38,278	292,514	2,959,973	431,006	12.53	64.33	51.13
RURAL VISTA	D0481	368.5	5,172.99	3.0	1,924,869	1,982,616	57,747	858,647	55,352	108,465	1,022,464	984,294	15,538	118,070	1,117,904	95,440	8.21	63.82	55.62
HERINGTON	D0487	176.0	4,353.25	3.0	2,525,753	2,601,530	75,777	1,616,096	0	158,424	1,774,520	1,621,163	22,176	172,453	1,815,792	41,272	4.27	71.22	69.87
DONIPHAN	022																		
MATHEVA	D0406	513.0	4,972.85	3.0	2,535,681	2,611,755	76,074	1,820,093	0	117,360	1,937,453	1,808,294	10,129	127,753	1,946,178	8,725	1.26	39.51	49.49
HIGHLAND	D0425	265.0	5,477.15	1.0	1,549,452	1,564,945	15,493	938,269	0	66,230	1,004,499	1,003,040	8,381	72,095	1,083,536	79,037	12.29	54.31	36.64
TROY PUBLIC SCH	D0429	405.0	4,350.07	3.0	1,873,570	1,929,775	56,205	1,312,627	0	105,298	1,417,925	1,290,922	10,683	114,623	1,416,228	-1,697	-0.29	39.70	48.56
MIDWAY SCHOOLS	D0433	207.0	5,478.19	1.0	1,112,072	1,123,193	11,121	445,117	0	59,921	505,038	539,988	7,848	65,227	613,063	108,025	14.45	57.59	36.31
ELMOOD	D0484	221.5	5,975.66	1.0	1,328,066	1,347,322	19,256	716,779	57,377	33,839	807,995	876,336	2,232	36,836	915,404	107,409	14.88	49.42	31.55
DOUGLAS	023																		
BALDWIN CITY	D0348	1,097.5	4,450.25	3.0	4,676,764	5,030,677	353,913	2,412,827	0	325,043	2,737,890	2,642,188	44,081	353,849	3,040,118	302,228	13.44	68.55	67.21
ELDORA	D0491	853.0	4,757.91	3.0	4,003,895	4,190,067	186,172	2,355,533	0	239,261	2,814,794	2,420,314	35,209	282,220	2,737,743	-77,051	-5.73	46.18	66.81
LAWRENCE	D0497	8,740.0	3,657.72	5.0	30,887,500	33,340,560	2,453,060	0	700,000	4,919,712	5,619,712	0	673,539	5,355,379	6,028,918	409,206	1.29	69.48	72.67
EDWARDS	024																		
KINSLEY-OFFERLE	D0347	393.3	5,442.09	1.0	2,154,911	2,176,459	21,548	497,533	125,343	243,714	866,592	430,389	28,586	265,299	724,274	-142,318	-8.74	71.62	80.31
LEWIS	D0502	191.0	3,473.80	1.0	1,050,277	1,066,248	15,971	0	197,537	75,092	272,629	225,092	10,536	81,742	317,370	44,741	3.23	51.24	46.09
ELK	025																		
WEST ELK	D0282	443.0	5,427.25	1.0	2,424,638	2,454,364	29,726	970,668	168,432	157,039	1,296,139	1,141,283	22,078	170,945	1,334,306	38,167	2.42	37.30	32.39
ELK VALLEY	D0283	187.0	5,077.17	3.0	963,296	992,196	28,900	590,750	44,456	35,304	670,510	654,686	-4,851	38,431	697,968	27,458	5.83	53.27	51.11
ELLIS	026																		
ELLIS	D0388	377.0	5,271.90	3.0	1,979,598	2,038,988	59,390	545,918	298,466	123,681	968,065	771,450	17,356	134,634	923,440	-44,625	-2.50	46.59	52.05
VICTORIA	D0432	387.0	4,771.61	3.0	1,872,000	1,928,161	56,161	753,079	189,828	108,762	1,051,469	908,579	15,528	118,394	1,042,501	-8,968	-0.61	38.65	41.96
HAYS	D0489	3,420.0	3,712.89	2.8	12,704,625	13,058,386	353,761	1,525,250	700,000	1,411,203	3,636,453	2,359,305	199,810	1,536,174	4,095,289	458,836	4.36	78.78	71.82
ELLSWORTH	027																		
ELLSWORTH	D0327	715.0	4,831.72	3.0	3,725,818	3,842,507	116,689	1,916,320	0	247,908	2,164,228	1,987,158	35,406	269,862	2,292,426	128,198	7.00	69.81	65.20
LORRAINE	D0328	531.0	5,887.19	1.0	3,143,496	3,183,840	40,344	0	201,503	162,558	364,061	649,629	23,242	176,953	869,824	505,763	13.98	73.40	53.50
FINNEY	028																		
HOLDREGE	D0363	700.0	5,372.72	1.0	3,658,960	3,812,655	153,695	0	88,305	0	88,305	0	16,039	122,639	138,678	50,373	0.44	27.26	27.89
GARDEN CITY	D0457	6,617.6	3,118.84	8.9	20,423,958	22,432,500	2,008,542	6,079,247	700,000	2,130,090	8,909,337	8,134,788	302,391	2,318,721	10,755,900	1,846,563	11.18	65.94	62.84
FORD	029																		
SPEARVILLE	D0381	265.0	4,971.69	3.0	1,349,607	1,390,096	40,489	641,327	32,918	82,785	757,230	712,526	-11,701	90,116	814,343	57,113	6.72	54.63	48.09
DODGE CITY	D0443	4,300.0	3,200.46	8.9	13,870,000	15,385,810	1,515,810	2,440,782	700,000	1,734,681	4,675,463	3,578,516	245,504	1,888,297	5,712,317	836,854	6.92	75.27	78.08
BUCKLIN	D0459	311.0	3,968.89	3.0	1,394,362	1,511,783	117,421	424,293	204,863	152,580	781,736	652,387	21,738	166,091	940,216	38,480	4.02	37.27	39.11

Actual 11-23 (II)

COUNTY NAME DISTRICT NAME	0	GENERAL FUND BUDGET										ESTIMATED 1992-93					TAX RATE-				
		1991-92		INC	1991-92	EST.	DIFF	BASIC	ADDITIONAL	AID	GUARANTEE	STATE	TOTAL	STATE	TOTAL	STATE	TOTAL	DIFF	MILL	EBT	
		1991-92	1991-92																		1992-93

FRANKLIN 030																					
WEST FRANKLIN	D0287	768.0	4,571.35	3.0	3,652,965	3,762,554	109,589	2,176,103	17,251	160,504	2,353,858	2,328,030	21,350	174,718	2,524,098	170,240	10.02	56.10	47.83		
CENTRAL HEIGHTS	D0288	530.0	4,126.75	3.0	2,410,000	2,482,298	72,298	1,541,111	33,341	133,972	1,708,424	1,576,430	17,156	145,835	1,739,421	30,997	3.04	39.92	41.04		
MILLSVILLE	D0289	714.0	4,814.91	3.0	3,491,776	3,596,528	104,752	1,947,891	0	243,922	2,191,813	1,845,680	33,197	265,523	2,144,400	-47,413	-3.12	67.45	75.35		
OTTAWA	D0290	2,110.9	3,700.16	8.9	7,368,000	8,125,748	757,748	3,087,662	103,383	754,048	3,945,293	3,207,587	104,940	820,823	4,133,350	188,057	4.28	56.92	69.38		
GEARY 031																					
JUNCTION CITY	D0475	7.3	2.0	3	91.04	8.9	23,463,363	25,583,244	2,119,881	12,707,275	700,000	960,078	14,367,333	14,861,627	135,947	1,045,098	16,042,672	1,675,319	20.77	54.41	59.52
GOVE 032																					
WEST FRANKLIN PUBLIC	D0291	152.0	7,042.04	1.0	1,066,869	1,081,094	14,225	215,692	65,767	48,742	350,201	368,424	6,828	53,058	428,310	78,109	9.04	63.35	50.71		
WHEATLAND	D0292	175.5	7,849.64	1.0	1,265,410	1,278,045	12,635	144,892	178,246	73,119	396,257	342,686	10,884	79,595	433,165	36,908	3.60	61.27	54.79		
QUINTER PUBLIC	D0293	354.0	5,415.05	3.0	1,846,126	1,901,511	55,385	764,615	104,370	110,257	979,242	919,564	15,587	120,022	1,055,173	75,931	5.97	60.73	55.10		
GRAHAM 033																					
WEST GRAHAM-HOR	D0280	117.5	6,391.35	1.0	1,006,962	1,017,031	10,069	0	234,032	36,953	270,985	223,380	5,250	40,225	268,835	-2,130	-0.23	69.73	69.93		
HILL CITY	D0281	533.5	5,369.59	1.0	2,861,886	2,890,502	28,616	945,961	304,034	156,081	1,406,076	1,215,933	22,187	169,903	1,408,023	1,947	0.09	50.41	49.14		
GRAFT 034																					
ULYSSES	D0214	1,700.0	4,565.32	1.0	7,667,000	7,838,649	171,649	0	469,879	0	469,879	0	74,108	571,093	645,201	175,322	0.76	31.19	29.50		
GRAY 035																					
CIMARRON-ENBIGN	D0102	551.0	5,177.99	2.1	2,864,726	2,931,127	66,401	884,054	206,164	190,967	1,281,185	1,134,655	27,307	207,879	1,369,841	88,656	4.04	46.60	41.62		
HONTEZUMA	D0371	191.0	6,411.58	1.0	1,265,052	1,277,703	12,651	144,128	156,125	100,421	400,674	247,233	14,428	109,313	370,974	-29,700	-2.67	71.69	73.11		
COPELAND	D0476	113.0	9,241.50	1.0	1,044,516	1,101,641	57,125	0	13,046	56,224	69,270	9,114	8,041	61,203	78,358	9,088	0.86	82.14	86.66		
INGALLS	D0477	260.0	4,851.91	3.0	1,317,294	1,356,813	39,519	463,454	88,179	62,015	613,648	638,246	8,777	67,507	714,530	100,882	8.07	44.30	35.56		
GREELEY 036																					
GREELEY COUNTY	D0200	3.2	0.5	4	8.03	1.0	1,830,499	1,884,622	54,123	0	116,827	140,661	257,188	208,797	19,383	153,117	381,297	124,109	4.50	43.42	37.87
GREENWOOD 037																					
MADISON-VIRGIL	D0386	281.0	6,017.66	1.0	1,660,973	1,700,644	39,671	678,649	108,140	91,846	878,675	815,449	13,075	100,002	928,526	49,851	4.97	64.08	59.01		
EUREKA	D0389	791.0	4,934.54	1.5	3,920,652	3,980,809	60,157	1,774,065	202,444	253,003	2,229,512	1,909,535	33,975	275,408	2,220,918	-8,594	-0.39	59.58	59.15		
HAMILTON	D0390	111.0	6,277.64	1.0	721,080	731,471	10,391	122,933	136,924	27,905	287,762	268,846	3,892	30,376	303,114	15,352	2.16	56.40	53.86		
HAMILTON 038																					
SYRACUSE	D0494	411.0	5,280.18	3.0	2,178,076	2,257,015	78,939	0	21,809	214,182	235,991	0	30,184	233,149	263,333	27,342	0.65	40.14	39.82		
HARPER 039																					
ANTHONY-HARPER	D0361	1,080.0	4,340.45	3.0	4,696,360	4,837,247	140,887	1,291,014	299,743	373,427	1,964,184	1,751,328	52,072	406,496	2,209,896	245,712	6.30	61.42	53.87		
ATTICA	D0511	190.0	5,770.38	1.0	1,205,000	1,217,050	12,050	285,366	184,984	68,812	539,162	434,077	9,292	74,906	518,275	-20,887	-1.93	52.60	54.30		
HARVEY 040																					
BURTON	D0369	280.0	5,573.24	1.0	1,563,294	1,578,926	15,632	676,223	95,274	91,649	863,146	752,367	13,062	99,766	865,195	2,049	0.21	59.47	57.42		
NEWTON	D0373	3,351.0	3,477.61	6.9	11,431,243	12,453,840	1,022,617	4,016,053	0	1,389,322	5,405,375	3,422,980	196,532	1,512,354	5,131,866	-273,509	-4.13	80.18	99.93		
SEDGWICK PUBLIC	D0439	400.0	5,608.15	1.0	2,212,417	2,265,692	53,275	1,361,538	0	164,624	1,526,162	1,196,202	23,565	179,203	1,398,970	-127,192	-18.82	50.40	77.75		
HALSTEAD	D0440	770.0	4,936.82	2.0	3,782,594	3,904,287	121,693	1,922,736	10,984	237,363	3,904,287	2,019,650	33,956	258,383	2,311,989	140,906	7.61	70.01	63.52		
HESTON	D0460	770.0	4,769.13	3.0	3,650,000	3,781,601	131,601	1,682,272	139,989	262,705	2,084,966	1,814,673	37,302	285,970	2,137,945	52,979	2.61	68.84	69.20		

Attach # 1-24 (II)

COUNTY NAME DISTRICT NAME	EST ENCLL	(3)	(4)	GENERAL FUND BUDGET				1991-92				ESTIMATED 1992-93				TAX RATE-			
				EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	15%	STATE	TOTAL	DIFF	MILL	ESTI			
	9-21-92	1991-92	1991-92	1992-93	(5 - 4)	AID	GUARANTEE	AID/ INCOME	STATE AID	STATE AID	AID	BLR-TAX	INCOME	STATE AID	(14 - 10)	1991	1992		
HASKELL 041																			
SURLETTE	D0374	455.0	5,445.01	1.8	2,561,429	2,652,591	91,162	0	179,406	218,001	397,407	0	30,857	237,307	268,164	-129,243	-2.67	39.83	44.42
SATAHTA	D0507	369.0	7,195.89	1.0	2,901,350	2,953,683	52,333	0	159,963	0	159,963	0	24,371	187,648	212,019	52,056	0.55	30.00	28.65
HODGEMAN 042																			
JETHORE	D0227	271.5	5,471.84	1.0	1,430,638	1,483,185	52,547	201,007	139,567	95,348	435,922	445,853	13,495	103,792	563,140	127,218	7.99	56.10	47.23
HANSTON	D0228	141.0	7,104.31	1.0	989,009	1,018,706	29,697	90,020	204,222	36,275	330,517	353,585	5,153	39,487	398,225	47,708	7.27	64.51	57.40
JACKSON 043																			
NORTH JACKSON	D0335	417.5	5,445.36	1.0	2,283,765	2,306,601	22,836	1,537,543	0	87,120	1,624,663	1,529,322	12,408	94,835	1,636,565	11,902	1.42	36.56	34.05
HOLTON	D0336	1,011.0	4,739.19	3.0	4,505,145	4,740,825	235,680	2,802,494	0	297,342	3,099,836	2,695,200	42,285	323,672	3,061,157	-38,679	-2.31	58.63	73.15
HAYETTA	D0337	817.5	4,571.28	3.0	3,720,673	3,832,293	111,620	2,581,430	0	187,081	2,768,511	2,501,378	26,506	203,648	2,731,532	-36,979	-3.58	42.99	56.26
JEFFERSON 044																			
VALLEY FALLS	D0338	455.0	4,441.14	3.0	2,188,246	2,265,333	77,087	1,496,079	0	129,402	1,625,481	1,470,814	18,153	140,861	1,629,828	4,347	0.57	38.50	45.50
JEFFERSON COUNT	D0339	483.0	8,835.83	2.9	2,369,930	2,439,083	69,153	1,529,733	0	106,922	1,636,655	1,562,369	14,373	116,391	1,693,133	56,478	6.49	47.67	45.36
JEFFERSON WEST	D0340	783.0	4,794.88	3.0	3,569,767	3,733,657	163,890	2,015,937	1,654	290,294	2,307,885	1,821,636	41,103	316,001	2,178,740	-129,145	-9.36	53.48	73.14
OSKALOUSA PUBLI	D0341	633.0	4,382.30	3.0	2,763,043	2,845,932	82,889	1,782,911	0	152,876	1,935,787	1,779,438	21,126	166,413	1,966,977	31,190	2.98	61.65	63.08
MELDUTH	D0342	533.0	4,869.50	3.0	2,579,934	2,657,335	77,401	1,357,261	0	155,709	1,712,970	1,536,436	20,454	169,498	1,726,388	13,418	1.27	56.54	59.70
PERRY PUBLIC SC	D0343	941.0	4,528.91	3.0	4,208,167	4,381,020	172,853	2,164,306	0	306,568	2,470,874	2,156,621	43,575	333,716	2,533,912	63,038	3.06	59.68	61.41
JEWELL 045																			
WHITE ROCK	D0104	1,010.0	8,046.97	1.0	1,432,814	1,447,142	14,328	161,059	195,000	66,602	422,661	374,609	9,049	72,500	456,158	33,497	3.22	70.99	65.84
HANKATO	D0278	288.0	5,553.92	1.0	1,549,545	1,565,039	15,494	821,921	34,938	91,858	948,717	841,621	12,939	99,993	954,553	5,836	0.82	72.86	69.33
JEWELL	D0279	178.0	5,881.02	1.0	1,192,588	1,204,514	11,926	415,229	101,206	70,193	586,628	512,599	10,014	76,409	599,022	12,394	1.51	55.48	51.78
JOHNSON 046																			
BLUE VALLEY	D0229	10,221.0	4,111.61	1.0	47,000,000	50,019,283	3,019,283	0	700,000	5,168,139	5,868,139	0	495,232	5,625,805	6,121,037	252,898	0.43	62.00	66.44
SPRING HILL	D0230	1,255.0	4,349.93	3.0	5,176,409	5,471,788	295,379	2,402,772	0	471,018	2,873,790	2,404,400	58,384	512,730	2,975,514	101,724	4.15	80.33	85.13
GARDNER-EDGERTO	D0231	1,625.9	3,810.47	3.0	6,435,496	6,628,561	193,065	1,799,297	342,024	684,698	2,826,019	2,001,567	83,096	745,332	2,829,995	3,976	0.09	69.26	69.78
DESOTO	D0232	1,198.5	3,713.09	2.9	6,674,510	7,195,009	520,499	1,959,299	326,456	519,223	3,004,978	2,776,424	61,980	565,203	3,403,607	398,629	8.45	61.29	61.88
OLATHE	D0233	15,140.0	4,342.52	1.0	44,200,000	67,457,574	23,257,574	13,603,324	700,000	6,426,444	20,729,768	15,303,523	760,520	6,995,541	23,059,584	2,329,816	4.99	93.68	92.03
SHAWNEE HUBSION	D0512	30,130.0	4,135.40	1.0	122,343,418	125,749,497	3,406,079	0	700,000	43,910,167	44,610,167	0	4,147,617	47,798,649	51,946,266	7,336,099	4.74	37.95	26.02
KEARNY 047																			
LAKIN	D0215	730.0	6,556.05	1.0	4,522,366	4,701,343	178,977	0	214,939	0	214,939	0	33,056	255,244	288,300	73,361	0.55	29.84	29.73
DEERFIELD	D0216	343.0	5,396.19	1.1	1,635,015	1,644,702	9,687	0	62,299	0	62,299	0	7,481	59,008	66,489	4,190	0.08	29.67	29.62
KINGMAN 048																			
KINGMAN	D0331	1,116.0	4,302.14	3.0	4,811,087	4,955,411	144,324	468,685	700,000	425,271	1,593,956	1,140,079	59,614	462,931	1,662,624	68,648	1.30	60.35	59.12
CUNNINGHAM	D0332	316.0	6,572.44	1.0	2,007,881	2,057,830	49,949	0	357,861	86,311	444,172	321,298	12,327	93,935	427,580	-18,592	-0.62	54.36	56.60
KIOWA 049																			
GREENSBURG	D0422	386.0	4,975.12	3.0	1,922,610	1,987,456	64,846	271,747	394,451	152,738	818,936	536,990	21,721	166,264	724,975	-93,961	-4.33	47.83	55.26
MULLINVILLE	D0424	100,010.48	481.50	1.0	1,090,284	1,101,187	10,903	0	50,655	35,896	86,551	0	5,045	39,076	44,121	-42,430	-3.39	64.90	69.69
HAVILAND	D0474	165.0	7,136.79	1.0	1,215,800	1,227,958	12,158	0	341,383	44,389	385,772	254,341	6,286	48,319	308,946	-76,826	-5.30	51.71	59.04

Attn #1-85 (E)

COUNTY NAME	DISTRICT NAME	BUDGET PER-			GENERAL FUND BUDGET				1991-92					ESTIMATED 1992-93				TAX RATE-	
		ENROLL	INC	INC	EST.	DIFF	BASIC	ADDITIONAL	STATE AID/INCOME	TOTAL STATE AID	BASIC AID	15% SUR-TAX	STATE AID/INCOME	TOTAL STATE AID	DIFF (14-10)	HILL EQUIV 1991	EBT 1992		

LABETTE 050																			
PARSONS	D0503	1,080.0	3,516.73	3.0	6,606,170	7,172,015	565,845	3,003,748	0	741,382	3,745,130	2,788,421	104,374	807,035	3,699,830	-45,300	-1.55 97.69 117.79		
OSMEO	D0504	460.0	5,347.16	2.6	2,437,304	2,500,877	63,573	1,509,422	48,723	118,238	1,676,583	1,560,432	16,384	128,709	1,705,525	28,942	2.94 45.01 45.40		
CHEYDA	D0505	790.0	5,631.64	1.0	1,649,683	1,666,181	16,498	1,139,083	0	54,072	1,193,155	1,189,181	7,228	58,860	1,252,269	62,114	12.71 35.40 38.06		
LABETTE COUNTY	D0506	1,222.5	3,444.51	3.0	6,038,954	6,466,007	427,053	3,428,281	6,238	335,723	3,770,242	3,882,042	47,465	365,453	4,294,960	524,718	19.48 58.64 49.67		
LANE 051																			
HEALY PUBLIC SC	D0468	5.0	7,337.18	1.0	722,712	729,939	7,227	0	11,625	90,731	102,356	0	12,076	98,765	110,841	8,485	1.00 72.59 68.05		
DIGHTON	D0482	38.0	5,035.41	3.0	2,029,269	2,090,147	60,878	428,764	185,405	154,194	768,343	648,623	21,979	147,850	838,652	70,289	3.51 32.85 49.09		
LEAVENWORTH 052																			
EASTON	D0449	65.0	4,144.18	3.0	2,887,828	2,974,464	86,636	1,529,914	0	160,604	1,690,518	1,625,286	21,291	174,826	1,821,403	130,885	9.35 57.47 48.92		
LEAVENWORTH	D0453	4,250.0	3,734.31	7.9	14,124,676	15,285,036	1,160,360	3,823,434	700,000	1,637,369	6,160,803	4,186,328	217,801	1,782,366	6,186,495	25,692	0.26 72.49 63.04		
BASEHOR-LINWOOD	D0458	1,444.0	4,008.02	3.0	5,609,287	6,432,042	822,755	2,492,548	0	475,522	2,968,070	2,895,426	55,598	517,631	3,468,655	500,585	18.21 66.93 79.96		
TONGANOXIE	D0464	15.0	4,154.46	1.3	6,049,186	6,405,390	356,204	3,176,984	0	436,439	3,613,423	3,267,148	54,687	475,088	3,796,923	183,500	6.97 67.64 71.67		
LANSING	D0469	1,735.0	3,952.78	1.0	6,776,356	7,144,302	367,946	3,646,252	70,185	422,031	4,138,468	3,936,513	54,123	459,405	4,450,041	311,573	10.71 52.46 50.62		
LINCOLN 053																			
LINCOLN	D0298	4.0	5,268.88	2.2	2,200,000	2,286,110	86,110	822,669	113,523	148,413	1,084,605	992,716	20,879	161,556	1,175,151	90,546	5.98 32.67 48.54		
BYLVAN GROVE	D0299	2.0	4,157.90	3.0	1,029,875	1,100,801	70,926	388,810	74,746	49,782	513,318	585,001	6,921	54,169	646,091	132,773	15.09 61.16 49.68		
LINN 054																			
PLEASANTON	D0344	4.0	5,070.48	1.0	2,305,680	2,328,736	23,056	1,597,469	0	90,873	1,688,342	1,613,269	12,016	98,920	1,724,205	35,863	5.49 45.05 36.92		
JAYHAWK	D0346	50.0	4,966.18	3.0	2,684,220	2,764,749	80,529	1,366,601	0	128,313	1,494,914	1,608,108	16,849	139,676	1,784,633	269,719	17.53 52.72 32.61		
PRAIRIE VIEW	D0362	9.0	5,149.05	1.0	4,309,873	4,589,586	279,713	0	20,467	215,899	236,366	0	28,515	235,018	263,533	27,167	0.24 37.14 39.69		
LOGAN 055																			
OAKLEY	D0274	5.0	4,941.65	3.0	2,650,236	2,729,745	79,509	577,838	246,547	170,091	994,476	967,663	23,984	185,153	1,176,802	182,326	7.25 63.23 54.86		
TRIPLAINS	D0275	115.0	7,166.99	1.0	884,000	892,840	8,840	0	10,168	34,793	44,961	129,008	4,984	37,874	171,866	126,905	12.12 66.48 49.29		
LYON 056																			
NORTH LYON COUN	D0251	740.0	4,370.21	3.0	3,237,654	3,334,788	97,134	1,729,065	65,347	170,647	1,965,059	1,929,608	24,340	185,759	2,139,707	174,648	9.72 55.10 45.40		
SOUTHERN LYON C	D0252	60.0	4,364.37	3.0	2,567,049	2,709,540	142,491	1,359,751	67,760	160,557	1,588,068	1,530,279	22,706	174,775	1,727,760	139,692	9.90 57.45 53.74		
EMPORIA	D0253	4,810.0	3,229.93	8.9	15,400,000	17,039,136	1,639,136	5,782,958	309,563	1,802,083	7,894,604	5,710,457	255,320	1,961,667	7,927,444	32,840	0.35 67.11 84.44		
MARION 057																			
CENTRE	D0397	261.5	5,856.58	1.0	1,701,337	1,718,351	17,014	533,215	159,632	89,874	782,721	760,093	12,853	97,833	870,779	88,058	7.32 47.33 35.89		
PEABODY-BURNS	D0398	373.5	5,581.65	1.0	2,143,739	2,165,176	21,437	998,707	35,909	127,774	1,182,390	1,053,353	17,951	139,090	1,210,394	28,004	2.41 66.26 60.86		
MARION	D0408	581.0	4,841.35	3.0	2,818,150	2,920,168	102,018	1,349,431	46,838	214,645	1,610,914	1,378,326	30,615	233,653	1,642,594	31,680	2.08 51.35 52.25		
DURHAM-HILLSBOR	D0410	623.4	5,178.82	1.7	3,175,095	3,229,250	54,155	1,384,875	73,833	226,608	1,685,316	1,448,004	32,179	246,676	1,726,859	41,543	2.30 54.97 50.71		
GOESSEL	D0411	255.0	5,671.58	3.0	1,390,000	1,431,702	41,702	801,082	0	65,775	866,857	858,141	9,363	71,599	939,103	72,246	10.82 67.17 57.03		
MARSHALL 058																			
MARYSVILLE	D0364	190.0	4,044.10	3.0	4,021,859	4,142,510	120,651	1,532,625	133,781	412,907	2,079,313	1,503,120	58,712	449,472	2,011,304	-68,009	-2.41 55.21 58.54		
VERMILLION	D0380	6.0	4,354.48	3.0	2,976,995	3,068,777	91,782	1,521,602	62,250	157,516	1,741,368	1,748,938	22,295	171,464	1,942,697	201,329	12.11 47.98 35.14		
AXTELL	D0488	3.8	5,398.44	3.0	1,814,714	1,869,156	54,442	852,315	34,122	92,245	978,682	1,022,655	12,631	100,414	1,135,700	157,018	15.31 61.06 43.75		
VALLEY HEIGHTS	D0498	46.0	4,183.98	3.0	2,147,528	2,266,650	119,122	1,236,338	0	121,393	1,357,731	1,337,909	17,288	132,143	1,487,340	129,609	12.51 60.06 54.61		

Attch #1-28 (II)

COUNTY NAME DISTRICT NAME	BUDGET PER-		GENERAL FUND BUDGET					1991-92					ESTIMATED 1992-93				TAX RATE-		
	E T	X	1991-92			1992-93		BASIC ADDITIONAL		STATE AID/	TOTAL STATE AID	BASIC AID	15% SUR-TAX	STATE AID/	TOTAL STATE AID	DIFF	MILL	EST	
	EMROLL	INC	1991-92	1992-93	1991-92	1992-93	(5 - 4)	AID	GUARANTEE	INCOME	AID	AID	INCOME	AID	AID	(14 - 10)	1991	1992	
	9-70-92	1-91-92	1991-92	1992-93	(5 - 4)	1991-92	1992-93	1991-92	1992-93	1991-92	1992-93	1991-92	1992-93	1991-92	1992-93	(14 - 10)	1991	1992	

MCIPHERSON 059																			
LINDBORG	D0400	83.0	4 42.40	3.0	3,900,852	4,017,876	117,024	1,434,819	139,290	299,381	1,873,490	1,618,419	42,391	325,892	1,986,702	113,212	4.04	67.11	63.02
MCIPHERSON	D0418	2,650.0	3 141.96	6.9	8,798,000	9,732,172	934,172	1,098,009	507,099	1,107,167	2,712,275	1,732,578	157,005	1,205,213	3,094,796	382,521	4.85	74.08	78.88
CANTON-GALVA	D0419	483.0	5 130.92	3.0	2,113,940	2,246,061	132,121	768,323	173,302	170,227	1,111,852	914,179	24,151	185,301	1,123,631	11,779	0.80	39.43	46.68
MOUNDIDGE	D0423	200.0	5 110.33	3.0	2,272,184	2,340,350	68,166	616,080	124,689	258,735	999,524	580,065	37,037	281,669	898,771	-100,753	-5.79	63.84	71.22
INNAH	D0448	450.0	4 970.33	3.0	2,233,173	2,313,018	79,845	972,088	130,517	140,342	1,242,947	1,155,423	19,866	152,770	1,328,059	85,112	6.12	52.50	48.11
HEADE 060																			
FOMLER	D0225	181.5	7 073.31	1.0	1,052,794	1,074,671	21,877	0	146,843	65,369	212,212	192,262	9,056	71,158	272,476	40,264	5.61	67.99	60.57
HEADE	D0226	196.5	5 331.79	2.4	2,114,056	2,144,113	50,057	0	292,111	141,356	433,467	147,520	19,616	153,874	321,010	-112,457	-3.10	47.72	52.44
KAHI 061																			
OSAWATOMIE	D0367	1,155.0	4 230.76	3.0	4,779,980	4,929,943	149,963	2,816,721	0	328,788	3,145,809	2,740,501	44,215	357,904	3,142,620	-2,889	-0.16	57.29	62.29
PADLA	D0368	1,615.0	3 951.86	2.0	6,492,912	6,732,705	239,793	2,107,059	0	714,197	2,821,256	1,944,269	93,060	777,443	2,814,772	-6,484	-0.17	74.51	76.53
LOUISBURG	D0416	1,117.0	4 399.38	3.0	4,875,547	5,053,476	177,929	2,272,327	0	381,955	2,654,282	2,302,367	45,996	415,778	2,764,141	109,859	4.29	57.98	56.75
MITCHELL 062																			
WACONDA	D0272	563.0	4 802.76	3.0	2,785,599	2,893,901	108,302	1,373,842	0	194,324	1,568,166	1,504,746	27,588	241,532	1,743,866	175,700	11.54	67.39	56.47
BELOIT	D0273	789.0	4 814.61	3.0	3,750,000	3,862,499	112,499	1,397,884	48,132	345,999	1,791,615	1,412,768	48,629	376,203	1,837,600	45,985	1.89	55.88	53.96
MONTGOMERY 063																			
CANEY VALLEY	D0436	170.0	4 875.60	3.0	3,812,722	3,925,366	112,644	2,303,427	172,500	181,049	2,656,976	2,454,792	19,900	197,082	2,671,774	14,798	0.98	47.86	53.51
COFFEYVILLE	D0445	2,690.0	3 592.50	5.9	9,500,000	10,064,586	564,586	3,289,759	700,000	917,492	4,907,251	3,504,561	122,999	998,742	4,628,302	-278,949	-4.64	64.06	78.27
INDEPENDENCE	D0446	2,390.0	3 393.99	7.6	7,872,076	8,503,099	631,023	2,143,884	683,304	895,434	3,722,622	2,381,131	125,830	974,729	3,481,690	-240,932	-4.16	63.17	78.58
CHERRYVALE	D0447	612.5	5 266.02	1.0	3,188,690	3,220,574	31,884	2,204,421	0	141,956	2,346,377	2,184,440	20,193	154,527	2,359,160	12,783	1.36	36.72	33.22
MORRIS 064																			
MORRIS COUNTY	D0417	1,070.0	4 207.52	3.0	4,520,977	4,656,614	135,637	2,069,678	211,492	313,642	2,594,812	2,294,630	44,628	341,417	2,680,675	85,863	2.99	47.88	45.96
MORTON 065																			
ROLLA	D0217	20.0	0 437.11	1.0	1,670,547	1,746,903	76,356	0	79,830	0	79,830	0	10,500	81,584	92,084	12,254	0.18	22.26	22.85
ELIHART	D0218	350.0	5 499.97	1.0	2,937,615	3,021,631	84,016	0	541,473	229,193	770,666	103,016	29,668	249,489	382,173	-388,493	-7.87	39.89	51.58
NEHAHA 066																			
BABETHA	D0441	1,070.5	4 295.02	3.0	4,615,000	4,753,448	138,448	2,294,665	128,143	390,527	2,813,335	2,249,253	55,896	425,111	2,730,260	-83,075	-3.44	56.72	62.96
NEHAHA VALLEY B	D0442	43.0	5 751.47	1.0	2,400,448	2,523,289	122,841	879,356	81,031	187,781	1,148,168	976,887	26,750	204,411	1,208,048	59,880	4.31	39.99	41.24
B & B	D0451	24.0	5 771.94	1.0	1,349,299	1,406,378	57,079	847,900	43,000	41,761	932,661	982,206	5,981	45,460	1,033,647	100,986	18.69	39.97	26.21
NEOSHO 067																			
ERIE-ST PAUL	D0101	1,135.0	4 248.87	3.0	4,843,400	4,988,703	145,303	2,750,692	94,507	275,536	3,120,735	2,892,261	39,131	299,936	3,231,328	110,593	5.19	59.96	57.22
CHANUTE PUBLIC	D0413	2,000.0	3 439.99	3.0	6,814,961	7,086,380	271,419	2,954,479	83,192	650,328	3,687,999	2,881,196	92,101	707,918	3,681,215	-6,784	-0.20	75.11	78.93
NESS 068																			
NESS TRE LA GO	D0301	80.0	9 297.92	1.0	785,225	793,078	7,853	0	42,264	30,111	72,375	0	4,361	32,777	37,138	-35,237	-3.13	50.96	55.19
BROOK HILL	D0302	197.5	3 864.91	1.0	1,158,319	1,169,903	11,584	71,019	314,848	64,746	450,613	266,253	9,260	70,479	345,992	-104,621	-7.25	42.17	51.53
NESS CITY	D0303	370.0	5 271.24	3.0	1,907,000	2,010,395	103,395	189,941	279,904	174,620	624,465	408,799	25,077	190,063	623,959	-506	-0.02	56.94	60.64
BAZINE	D0304	127.0	7 319.14	1.0	949,317	958,810	9,493	25,173	193,113	35,784	254,070	249,384	5,054	38,953	293,391	39,321	4.15	63.35	57.38

Sheet #1-27 (II)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
BUDGET PER-			GENERAL FUND BUDGET										ESTIMATED 1992-93					TAX RATE-
COUNTY NAME	ENROLL	X	EST. 1991-92	EST. 1992-93	DIFF (5-4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	BASIC AID	15% SUR-TAX	STATE AID/INCOME	TOTAL STATE AID	DIFF (14-10)	MILL EQUIV 1991	ESTI 1992		
DISTRICT NAME	9-20-92	1991-92	1991-92	1992-93														
NORTON 069																		
NORTON COMMUNIT D0211	742.0	4.73	92.3.0	3,525,180	3,630,940	105,760	1,909,114	62,015	275,796	2,246,925	1,831,720	39,088	300,219	2,171,027	-75,898	-4.98	57.99	67.40
NORTHERN VALLEY D0212	173.0	5.9	0.46 1.0	1,132,196	1,143,518	11,322	443,033	73,692	68,599	585,324	469,913	9,281	74,674	583,868	-31,456	-4.60	71.56	76.25
WEST BOLTON VA D0213	8.0	8.8	15.10 1.0	843,752	852,189	8,437	0	129,577	49,196	178,773	716	6,991	53,552	61,259	-117,514	-16.48	72.81	94.61
OBAGE 070																		
OBAGE CITY D0420	610.0	5.10	6.60 2.5	3,034,510	3,193,600	159,090	1,690,357	0	224,642	1,914,999	1,660,118	31,630	244,535	1,936,283	21,284	1.58	41.76	49.98
LYNDON D0421	4.9	5.27	.61 2.8	2,264,523	2,327,222	62,699	1,357,135	2,280	134,822	1,494,237	1,334,551	18,906	146,761	1,500,218	5,981	0.67	44.83	47.83
BANTA FE TRAIL D0434	1,247.0	4.27	.49 3.0	5,282,635	5,441,106	158,471	3,278,066	0	349,377	3,627,443	3,102,187	49,150	380,316	3,531,653	-95,790	-4.96	62.93	74.27
BURLINGAME PUBL D0454	35.0	5.3	9.96 1.5	1,858,776	1,910,314	51,538	1,283,896	0	92,412	1,376,308	1,243,560	13,232	100,595	1,357,387	-18,921	-3.41	51.75	63.05
MARATHA DEB CTGN D0454	30.0	5.54	.82 1.0	1,672,001	1,688,721	16,720	1,049,685	22,703	70,715	1,143,103	1,075,805	9,837	76,976	1,162,618	19,515	3.02	52.19	47.11
OSBORNE 071																		
OSBORNE COUNTY D0392	48.0	5.14	.79 3.0	2,434,636	2,563,283	128,647	1,132,309	18,965	159,885	1,311,159	1,276,331	22,694	174,044	1,473,069	161,910	11.54	56.16	48.74
OTTAWA 072																		
NORTH OTTAWA CD D0239	618.0	4.35	.52 3.0	2,861,330	3,020,687	159,357	1,332,472	16,403	200,033	1,548,908	1,569,139	28,333	217,747	1,815,221	266,313	13.83	48.95	37.43
TWIN VALLEY D0240	494.0	4.95	.21 3.0	2,885,000	2,425,691	70,651	1,340,131	22,902	114,147	1,477,180	1,481,745	15,873	124,255	1,621,873	144,693	11.89	46.60	34.60
PANTEE 073																		
FT LARNED D0495	1,151.8	4.78	.49 3.0	4,855,577	5,012,125	156,548	1,410,047	308,015	490,395	2,208,457	1,562,002	69,259	533,822	2,165,083	-43,374	-1.11	59.56	61.62
PANTEE HEIGHTS D0496	15.0	7.78	.54 1.0	1,146,723	1,158,191	11,468	0	130,219	58,130	188,349	239,538	8,353	63,278	311,169	122,820	11.07	75.40	59.11
PHILLIPS 074																		
EASTERN HEIGHTS D0324	170.0	5.48	.35 1.0	927,919	937,198	9,279	415,709	27,632	44,707	488,048	502,324	6,364	48,667	557,355	69,307	11.52	48.82	31.72
PHILLIPSBURG D0325	676.0	4.9	.31 3.0	3,437,900	3,541,036	103,136	1,309,656	259,787	273,196	1,842,639	1,416,815	38,619	297,390	1,752,824	-89,815	-4.04	65.97	73.19
LOGAN D0326	752.0	5.9	.83 1.0	1,439,599	1,453,994	14,395	221,796	299,198	111,928	632,922	377,228	15,913	121,840	514,981	-117,941	-8.38	42.66	52.41
POTTAMATOMIE 075																		
WAMEGO D0320	1,336.0	4.13	.38 3.0	5,420,106	5,781,387	361,281	3,073,148	25,745	415,721	3,514,614	3,138,571	58,718	452,535	3,649,824	135,210	5.61	50.33	57.39
KAW VALLEY D0321	1,031.0	5.32	.16 1.0	5,412,393	5,541,843	129,450	0	310,866	0	310,866	0	49,108	377,211	426,319	115,453	0.53	23.94	22.87
ONAGA-HAVENSVIL D0322	434.5	5.14	.73 3.0	2,280,000	2,348,401	68,401	1,336,055	0	108,629	1,444,684	1,413,590	15,541	118,248	1,547,379	102,695	9.96	71.66	62.99
POTTAMATOMIE ME D0323	666.0	4.47	.54 3.0	2,841,717	3,042,197	200,480	1,885,366	0	157,951	2,043,317	1,974,664	22,346	171,938	2,168,948	125,631	12.20	74.52	79.90
PRATT 076																		
PRATT D0382	1,341.0	3.70	.69 3.0	4,957,250	5,113,212	155,962	1,291,849	177,029	623,750	2,092,628	1,367,099	88,808	678,986	2,134,893	42,265	1.06	61.60	59.08
SKYLINE SCHOOLS D0438	352.0	5.42	.43 1.0	1,897,851	1,944,211	46,360	230,114	389,665	61,610	681,389	839,630	8,692	67,065	915,387	233,998	11.13	52.78	39.22
RAWLINS 077																		
HERNDON D0317	70.0	6.89	.35 1.0	527,494	532,769	5,275	44,849	67,809	17,891	130,549	198,050	2,349	19,476	219,875	89,326	18.73	65.28	39.17
ATWOOD D0318	413.0	5.13	.52 3.0	2,520,000	2,595,602	75,602	1,033,816	63,711	154,455	1,251,982	1,222,020	21,601	168,133	1,411,754	159,772	9.77	70.98	60.13
RENO 078																		
HUTCHINSON PUBL D0308	5,056.0	6.52	.81 4.9	17,660,486	19,039,308	1,378,822	2,588,643	700,000	2,533,392	5,822,035	2,615,836	360,437	2,757,738	5,734,011	-88,024	-0.66	80.69	86.74
HICKERSON D0309	1,400.0	6.07	.08 3.0	5,710,278	5,881,586	171,308	2,298,274	285,134	382,109	2,965,517	2,724,095	54,320	415,948	3,194,363	228,846	6.20	63.42	87.13
FAIRFIELD D0310	475.0	8.72	.48 1.0	2,700,028	2,747,267	47,239	557,735	409,696	138,637	1,106,068	1,000,265	19,617	150,914	1,170,794	64,728	2.65	50.73	47.43
PRETTY PRAIRIE D0311	287.8	8.71	.70 1.0	1,643,264	1,659,697	16,433	635,475	76,161	83,388	815,024	795,834	11,870	90,772	898,476	83,452	7.73	57.10	45.15
HAVEN PUBLIC SC D0312	1,216.0	4.15	.72 3.0	5,031,832	5,184,915	153,083	2,082,332	274,488	290,015	2,646,835	2,575,027	40,561	315,697	2,931,285	284,450	8.01	54.34	46.04

Attal # 28 (II)

COUNTY NAME	DISTRICT NAME	ENCL.	BUDGET PER-		GENERAL FUND BUDGET								ESTIMATED 1992-93					TAX RATE-					
			19-1-92	INC	1991-92	EST. 1992-93	DIFF (5-4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	BASIC AID	15% BUR-TAX	STATE AID/INCOME	TOTAL STATE AID	DIFF (14-10)	HILL EQUIV 1991	ESTI 1992					

REN0	078																						
BURLER	D0313	2.1	14.5	3.5	12.70	6.9	7,618,770	8,144,468	525,698	2,145,964	641,302	704,751	3,492,017	2,670,335	100,586	767,160	3,538,081	46,064	0.84	67.96	75.50		

REPUBLIC	079																						
PIKE VALLEY	D0426	28	3.0	5.3	4.40	3.0	1,472,620	1,516,797	44,177	598,928	114,675	94,842	808,445	709,202	13,531	103,241	825,974	17,529	1.72	52.61	52.58		
BELLEVILLE	D0427	69	0	4.9	16.22	3.0	3,250,498	3,350,560	100,062	1,393,388	0	224,856	1,618,244	1,509,271	31,527	244,768	1,785,566	167,322	8.59	65.35	56.00		
HILLCREST RURAL	D0455	143	5	6.7	19.34	1.0	975,279	985,032	9,753	126,961	0	41,593	368,554	428,595	5,881	45,277	479,753	111,199	17.88	71.62	46.01		

RICE	080																						
STERLING	D0376	55	0	5.3	18.35	1.0	2,906,479	2,954,342	47,863	1,499,739	14,572	180,626	1,694,937	1,507,446	25,342	196,621	1,729,409	34,472	2.23	49.18	45.61		
CHASE	D0401	165	0	6.6	14.33	1.0	1,210,765	1,222,872	12,107	0	229,303	60,276	289,579	242,502	8,501	65,614	318,617	27,038	1.92	45.85	42.57		
LYONS	D0405	84	5	4.8	9.31	3.0	3,850,000	4,020,445	170,445	1,877,154	168,511	293,852	2,339,517	1,963,704	-41,382	319,874	2,324,960	-14,557	-0.71	61.54	68.78		
LITTLE RIVER	D0444	37	0	5.5	8.24	1.1	2,035,135	2,057,681	22,546	274,262	361,333	101,395	736,990	679,638	14,359	110,374	804,371	67,381	2.91	56.00	51.46		

RILEY	081																						
RILEY COUNTY	D0378	58	0	4.4	3.57	3.0	2,560,388	2,649,166	108,778	1,528,866	0	149,763	1,678,629	1,549,686	21,146	163,026	1,733,858	55,229	5.35	55.49	57.44		
HAMPTON	D0383	6	5	0	3.35	1.5	6.9	21,448,957	23,653,955	2,204,998	4,611,751	674,611	2,637,500	7,923,862	5,474,131	365,999	2,871,065	8,715,195	787,333	4.85	74.17	80.74	
BLUE VALLEY	D0384	265	0	4.93	6.62	3.0	1,395,018	1,436,868	41,850	735,484	0	67,016	802,500	792,058	9,514	72,950	874,522	72,022	9.33	54.80	46.04		

ROOKS	082																						
PAULD	D0269	174	0	6.4	10.03	1.0	1,203,901	1,215,940	12,039	0	205,576	86,192	291,768	0	12,047	93,826	105,873	-185,895	-10.22	43.17	56.41		
PLAINVILLE	D0270	47	0	5.4	7.59	1.0	2,605,920	2,631,979	26,059	277,220	676,680	162,103	1,116,003	684,327	23,089	176,457	883,873	-232,130	-8.09	47.51	57.70		
STOCKTON	D0271	42	0	4.6	4.31	3.0	1,957,750	2,035,688	77,938	435,674	310,199	129,382	875,255	838,303	18,490	140,840	997,633	122,378	6.37	49.27	43.45		

RUSH	083																						
LACROSSE	D0395	34	0	5.9	5.68	1.0	2,060,665	2,087,288	26,623	0	482,878	160,748	643,626	356,796	21,889	174,984	553,689	-89,957	-3.97	51.25	55.56		
OTIS-BIBON	D0403	34	0	5.27	55	3.0	1,951,583	2,010,132	58,549	652,417	266,213	96,959	1,015,589	945,705	13,892	105,545	1,065,142	49,553	3.24	44.59	42.98		

RUSSELL	084																						
PARADISE	D0399	13	0	8.2	1.69	1.0	1,174,272	1,186,015	11,743	0	76,843	48,792	125,635	0	6,989	53,113	60,102	-65,533	-3.51	50.65	55.35		
RUSSELL COUNTY	D0407	1	18	0	5.0	19.03	1.0	5,841,216	6,039,311	198,095	228,899	700,000	503,136	1,432,035	1,087,602	72,085	547,692	1,707,379	275,344	4.87	69.11	63.59	

SALINE	085																						
SALINA	D0305	7	18	0	3.4	0.86	6.9	24,448,717	26,164,423	1,715,706	4,871,856	0	3,757,766	8,629,622	2,968,293	523,968	-4,090,536	7,582,797	-1,046,825	-5.91	75.96	89.57	
SOUTHEAST OF SA	D0306	58	0	5.32	2.69	1.0	3,129,909	3,161,209	31,300	599,971	415,274	207,222	1,182,467	1,014,111	29,054	225,572	1,268,737	86,270	2.83	42.11	36.73		
ELL-SALINE	D0307	38	0	4.9	1.61	3.0	1,884,594	1,951,249	66,675	1,233,872	0	59,958	1,293,830	1,339,240	8,365	65,268	1,412,873	119,043	14.85	40.98	29.42		

SCOTT	086																						
SCOTT COUNTY	D0466	1	0	4.0	4.53	1.34	3.0	4,857,475	5,108,258	250,783	1,051,686	245,851	462,019	1,759,556	1,413,856	65,579	502,933	1,982,368	222,812	5.24	56.72	53.44	

BEDGWICK	087																						
WICHITA	D0259	46	50	0	3.7	4.87	2.1	171,615,390	178,748,790	7,133,400	6,253,945	700,000	32,536,161	39,490,106	0	4,458,217	35,417,413	39,875,630	385,524	0.26	85.47	82.99	
DERBY	D0260	6	22	0	3.537	1.12	6.9	21,258,083	23,537,846	2,279,763	8,225,172	700,000	1,772,649	10,697,821	9,610,278	251,389	1,929,626	11,791,293	1,093,472	8.06	74.58	82.74	
HAYSVILLE	D0261	3	5	2	0	3.415	1.0	4.9	11,768,433	12,784,891	1,016,458	5,894,118	0	801,136	6,695,254	6,703,294	114,649	872,081	7,690,024	994,770	17.80	76.54	72.53
VALLEY CENTER P	D0262	2	1	35	0	3.33	1.01	8.5	6,968,900	7,721,121	752,221	2,871,761	177,706	671,399	3,720,866	3,154,151	94,449	730,855	3,979,455	258,589	6.69	74.24	84.47
MILVANE	D0263	1	9	5	0	2.7	0.28	3.0	5,190,562	5,533,733	343,171	2,761,787	0	625,661	3,387,448	2,575,606	88,304	481,067	3,344,977	-42,471	-1.73	51.06	63.29
CLEARWATER	D0264	1	0	0	0	3.9	2.26	3.0	4,072,108	4,194,271	122,163	1,773,798	132,431	366,792	2,273,021	1,839,366	52,158	399,274	2,290,798	17,777	0.65	60.54	60.41
GODDARD	D0265	2	1	4	0	3.8	3.33	3.2	7,776,847	8,525,440	748,593	2,433,398	35,917	693,723	3,163,038	3,201,848	97,746	755,156	4,054,750	891,712	18.43	79.32	70.45

Ottav 7-29 (II)

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
		BUDGET PER-					GENERAL FUND BUDGET					ESTIMATED 1992-93					TAX RATE-		
COUNTY NAME DISTRICT NAME	0	EST	K							STATE	TOTAL	STATE	15K	STATE	TOTAL	DIFF	MILL	EST	
		EM DLI	X	1991-92 INCI	1991-92	EST.	DIFF	BASIC ADDITIONAL	AID/	INCOME	AID	BASIC	AID/	BUR-TAX	AID	STATE	DIFF	ESTI	
*****		9-26-92			1991-92	1992-93	(5 - 4)	AID GUARANTEE								(14 - 10)	EDUIVI	1991	1992

BEDGWICK	087																		
MAIZE	D0266	3,770.0	4,144.89	1.0	11,338,626	12,950,528	1,611,902	6,257,933	238,856	573,071	7,069,860	7,850,824	80,690	623,820	8,555,334	1,485,474	30.38	60.97	62.76
REMNICK	D0267	1,450.0	4,110.49	2.0	5,949,427	6,271,445	322,018	2,341,323	63,203	403,188	2,807,914	2,854,724	57,555	438,893	3,353,172	545,258	14.40	75.32	63.19
CHENEY	D0268	103.0	4,116.63	3.0	2,392,972	2,581,642	188,670	1,257,569	9,006	188,003	1,454,578	1,403,139	26,734	204,651	1,634,524	179,946	13.44	56.63	52.75

SEWARD	088																		
LIBERAL	D0480	3,370.0	3,265.11	8.9	11,570,287	12,627,776	1,057,489	2,438,607	700,000	1,183,441	4,322,048	3,458,043	163,711	1,288,241	4,909,995	587,947	5.22	60.80	63.05
KIRCHT-PLAINS	D0483	591.0	4,414.95	3.0	2,640,143	2,719,345	79,202	0	661,691	151,277	812,968	765,301	21,388	164,674	951,363	138,395	3.52	43.21	39.61

SHAWNEE	089																		
SEAMAN	D0345	3,310.0	3,380.83	7.1	11,155,725	11,998,079	842,354	1,318,710	700,000	1,258,325	3,277,035	2,121,517	178,684	1,369,754	3,669,959	392,924	3.65	72.68	74.15
SILVER LAKE	D0372	601.5	4,807.94	3.0	2,935,250	3,023,306	88,056	1,703,871	0	226,690	1,930,561	1,561,074	32,270	246,765	1,840,109	-90,452	-8.13	57.14	71.40
AUBURN WASHBURN	D0437	4,351.0	3,181.43	8.9	13,496,157	15,773,713	2,277,556	1,104,718	700,000	1,781,154	3,585,874	2,706,486	251,604	1,938,887	4,896,977	1,311,103	8.38	62.30	67.41
SHAWNEE HEIGHTS	D0450	3,351.5	3,310.90	8.9	11,074,518	12,060,151	985,633	3,250,646	700,000	1,233,119	5,183,765	3,486,572	173,566	1,342,319	5,002,457	-181,308	-2.30	65.87	81.02
TOPEKA PUBLIC B	D0501	14,321.0	3,741.66	2.5	53,121,447	55,066,160	1,944,713	4,452,753	633,324	9,225,479	14,311,556	0	1,302,172	10,042,445	11,344,617	-2,966,939	-6.59	83.78	90.49

SHERIDAN	090																		
HIXIE COMMUNITY	D0412	500.0	4,708.62	3.0	2,408,459	2,480,714	72,255	702,144	219,657	185,070	1,106,871	900,208	26,206	201,458	1,127,872	21,001	1.00	55.25	55.14

SHERMAN	091																		
GOODLAND	D0352	1,170.0	4,321.33	3.0	5,109,396	5,262,678	153,282	1,027,401	547,876	411,977	1,987,254	1,737,211	58,075	448,439	2,243,745	256,491	5.92	55.96	48.81

SMITH	092																		
SMITH CENTER	D0237	645.0	4,735.11	3.0	2,959,441	3,145,768	186,327	1,143,653	57,607	220,123	1,421,383	1,394,233	30,833	239,616	1,664,682	243,299	11.93	73.70	66.00
WEST SMITH COUN	D0238	191.0	5,764.96	1.0	1,124,557	1,135,803	11,246	496,796	34,148	54,301	585,245	573,790	7,754	59,110	640,654	55,409	8.25	71.16	58.54

STAFFORD	093																		
STAFFORD	D0349	281.0	6,119.14	1.0	1,753,923	1,778,953	25,030	306,012	276,907	120,926	703,845	511,313	17,042	131,635	659,990	-43,855	-2.62	65.68	68.64
ST JOHN-HUDSON	D0350	451.5	5,081.64	3.0	2,299,161	2,375,995	76,834	286,223	447,818	143,600	877,641	757,860	20,425	156,316	934,601	56,960	2.19	50.93	49.84
WACKSVILLE	D0351	281.5	6,211.17	1.0	1,768,501	1,792,463	23,962	0	161,949	93,999	255,948	63,668	13,392	102,323	179,383	-76,565	-2.67	39.19	42.73

STANTON	094																		
STANTON COUNTY	D0452	536.5	5,213.42	1.0	2,815,778	2,860,100	44,322	0	38,604	190,026	228,630	0	26,871	206,654	233,725	5,095	0.07	34.90	34.56

STEVENS	095																		
MOSCOW PUBLIC S	D0209	170.0	9,978.45	1.0	1,597,550	1,713,299	115,749	0	59,154	0	59,154	0	6,648	56,803	63,451	4,297	0.06	17.77	19.46
HUCOTON PUBLIC	D0210	1,005.0	5,062.19	1.0	5,012,073	5,138,374	126,301	0	357,486	0	357,486	0	56,249	437,038	493,287	133,801	0.57	18.36	17.07

BANNER	096																		
MELLINGTON	D0353	2,025.0	3,387.22	6.9	6,877,743	7,352,319	474,576	2,748,651	123,734	688,837	3,561,222	2,759,102	97,850	749,837	3,606,789	45,567	1.17	74.80	83.61
CONWAY SPRINGS	D0356	469.0	5,351.63	1.0	2,446,532	2,536,436	89,904	1,232,227	0	162,950	1,395,177	1,296,228	23,019	177,381	1,496,628	101,451	8.74	69.45	62.67
BELLE PLAINE	D0357	750.0	4,521.21	3.0	3,360,000	3,493,410	133,410	2,145,794	0	241,067	2,386,861	2,046,487	24,371	262,415	2,343,273	-43,588	-3.97	68.21	82.26
OXFORD	D0358	445.0	4,022.72	3.0	1,820,282	1,874,889	54,607	1,031,420	27,388	116,946	1,175,954	1,093,653	16,624	127,301	1,237,580	61,626	5.91	54.29	48.92
ARCADIA PUBLIC	D0359	201.0	5,456.74	1.0	1,173,199	1,184,932	11,733	334,889	29,762	70,258	434,909	467,516	10,006	76,480	354,002	119,093	12.84	67.35	47.92
CALDWELL	D0360	321.0	3,365.98	1.7	1,668,850	1,768,405	99,555	662,635	0	106,703	769,338	823,288	14,265	116,152	953,705	184,367	16.56	68.97	53.20
SOUTH HAVEN	D0509	221.0	4,696.09	3.0	1,063,664	1,095,574	31,910	516,241	0	51,649	567,890	631,802	7,032	56,224	695,058	127,168	17.48	63.01	42.10

Stack #1-30 (II)

COUNTY NAME DISTRICT NAME	#	BUDGET PER-		GENERAL FUND BUDGET				1991-92				ESTIMATED 1992-93				TAX RATE-	
		ENROLL	X	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	15X	STATE	TOTAL	DIFF	MILL	ESTI	
		9-22-92	10-1-92	1991-92	1992-93	(5 - 4)	AID	GUARANTEE	INCOME	AID	BUR-TAX	INCOME	AID	(14 - 10)	EQUIV	1991	1992
THOMAS	097																
BREWSTER	D0314	112.0	6,501.77	1.0	920,000	932,484	12,484	0	62,977	47,223	110,200	189,043	6,821	51,405	247,269	137,069	12.54 64.43 46.66
COLBY PUBLIC SC	D0315	1.3	3.0	4,117.43	3.0	5,287,190	5,568,367	281,177	1,778,430	223,185	414,509	2,416,124	2,326,186	58,148	451,216	2,835,550	419,426 10.66 47.96 39.16
GOLDEN PLAINS	D0316	141.5	6,713.99	1.0	999,182	1,009,174	9,992	179,691	61,250	50,194	291,135	331,846	7,122	54,638	393,626	102,491 12.05 59.81 42.10	
TREGO	098																
WAKEENEY	D0208	603.0	4,861.54	3.0	2,924,886	3,012,632	87,746	953,240	284,131	173,373	1,410,744	1,300,631	24,213	188,726	1,513,570	102,826 4.16 49.77 46.23	
WABALINEE	099																
HILL CREEK VALL	D0329	55.0	4,407.77	3.0	2,532,246	2,608,210	75,964	1,029,821	81,753	265,984	1,397,558	881,088	37,632	311,309	1,230,029	-147,529 -10.45 60.39 74.80	
WABALINEE EAST	D0330	690.0	4,776.03	3.0	3,023,625	3,114,334	90,709	1,442,812	96,876	155,817	1,895,505	1,740,361	21,952	169,616	1,931,932	36,427 2.46 64.03 65.17	
WALLACE	100																
WALLACE COUNTY	D0241	299.0	4,615.18	3.0	1,419,638	1,442,228	22,590	347,478	96,170	102,827	546,475	534,077	14,282	111,933	660,292	113,817 8.01 60.77 50.93	
WESKAN	D0242	115.5	7,821.13	1.0	733,000	754,636	21,636	0	153,794	22,142	175,934	258,198	3,097	24,103	285,398	109,462 14.64 61.55 44.11	
WASHINGTON	101																
NORTH CENTRAL	D0221	170.0	6,136.85	1.0	1,111,312	1,122,425	11,113	372,792	111,320	44,633	528,745	516,516	6,170	48,585	571,271	42,526 5.22 49.66 42.04	
WASHINGTON SCHD	D0222	370.0	5,515.18	1.0	2,152,527	2,174,050	21,523	1,163,911	27,287	126,241	1,317,459	1,160,870	17,414	137,442	1,315,726	-1,733 -0.18 55.84 53.79	
WARNES	D0223	75.0	5,117.64	1.0	2,071,164	2,091,877	20,713	474,532	180,483	157,861	814,876	669,551	21,975	174,018	865,544	50,668 2.95 60.70 54.40	
CLIFTON-CLYDE	D0224	190.0	5,194.37	3.0	2,123,000	2,186,689	63,689	847,584	198,090	101,428	1,147,102	1,098,045	14,184	110,411	1,222,640	75,538 5.02 51.20 47.59	
WICHITA	102																
LEWIS	D0467	176.0	5,008.20	3.0	2,969,862	3,058,961	89,099	515,472	0	333,669	849,141	561,970	47,394	363,217	972,581	123,440 4.56 68.51 61.62	
WILSON	103																
ALTONA-HIDWAY	D0387	381.5	5,369.38	1.7	2,053,789	2,087,700	33,911	1,180,317	110,581	73,151	1,364,049	1,374,651	10,268	79,629	1,444,548	100,499 10.80 39.00 25.92	
NEDEBHA	D0461	710.0	4,899.79	3.0	3,510,700	3,616,018	105,318	2,209,728	121,672	179,875	2,511,275	2,305,478	25,221	195,804	2,826,503	15,228 1.14 38.27 42.63	
FREDONIA	D0484	890.0	4,723.31	3.0	4,225,000	4,359,049	134,049	2,068,956	177,728	244,387	2,491,071	2,305,795	34,612	266,029	2,606,436	115,365 5.07 63.42 60.44	
WOODSON	104																
YATES CENTER	D0366	600.0	3,814.09	3.0	2,400,000	2,471,997	71,997	1,095,232	184,499	157,698	1,437,429	1,282,978	21,785	171,644	1,474,427	38,998 1.98 43.38 42.65	
WYANDOTTE	105																
TURNER-KANSAS C	D0202	3,850.0	3,559.75	5.7	13,794,952	14,691,160	896,208	5,964,951	700,000	672,933	7,337,884	7,847,385	78,769	732,525	8,658,679	1,320,795 16.01 69.30 60.17	
PIPER-KANSAS CI	D0203	1,110.0	4,507.98	2.2	5,136,841	5,439,068	302,227	2,070,604	700,000	286,731	3,057,335	2,495,009	34,005	312,122	2,841,136	-216,199 -5.41 51.04 67.29	
BONNER SPRINGS	D0204	2,110.0	3,710.33	2.6	7,813,963	8,220,960	406,997	2,376,157	571,036	747,521	3,694,714	2,565,604	90,196	813,718	3,469,518	-225,196 -4.55 75.05 88.02	
KANSAS CITY	D0500	21,110.0	3,805.34	1.0	79,651,059	81,189,884	1,538,825	36,898,444	321,144	7,261,920	44,481,508	34,539,868	809,926	7,905,002	43,254,796	-1,226,712 -2.93 57.27 60.77	

STATE TOTALS		429,506.4	833.2		1,805,350,957	470,326,779			201,701,534		514,041,910	222,000,007		35,727,706	17,279.73		
		1,500,962.80			1,719,082,542	84,268,415			54,032,872		726,061,185	25,746,974		761,788,891	1,204.50		17,007.64

Attached 7-31 (II)

Kansas State Board of Education

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

III

February 17, 1992

FROM: State Department of Education and
Legislative Research Department

SUBJECT: Proposed School Finance Plan

Attached is a computer printout (L9233) which makes an effort to compare the current school finance program with a proposed new plan. The principle provisions of this bill are outlined below.

- * Minimum mandated levy of 8 mills
- * 15% Income tax surcharge on the residential income tax liability after credits
- * Budget controls—1% - 3%
- * District wealth—Assessed valuation and taxable income

This information is based upon the latest data available but should be considered an estimate and used cautiously. It is also very important to note that the 15% surcharge tax on income tax liability after credits could not be institute until the 1992 tax returns are filed in 1993. This has the effect of reducing the amount of income that schools would receive the first year. The amount shown in Column 12 equates to 100% of the amount anticipated to be received on an annualized basis (only 23% would be received the first year). The mill levies shown in Column 18 reflect one year's collection of the surcharge tax as a result of the school districts' 18-month budgeting process.

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

Attached #1-32 (III)

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

SCHOOL DISTRICT EQUALIZATION ACT -- COMPARISON OF PRESENT LAW
WITH PROPOSED NEW PLAN FOR 1992-93

	Estimated Current Law 1991-92	Proposed Plan 1992-93
USD General Fund Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority	\$ -----	\$ 1,805,351
		24,000
TOTAL	\$ 1,718,666	\$ 1,829,351
General State Aid Basic Additional Guarantee	\$ 477,235 49,742	\$ 514,042 0
SUBTOTAL	\$ 526,977	\$ 514,042
Special Provision for Appeals Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority (d)	0	12,935
TOTAL, General State Aid	\$ 526,977	\$ 526,977
15% Surtax on income tax		111,943
Income Tax Rebate	201,692	222,000
TOTAL, General Aid, SDAVTR, & Rebate	\$ 728,669	\$ 860,920
Transportation Aid	44,550	44,550(e)
GRAND TOTAL Increase over 1990-91	\$ 773,219	\$ 905,470 132,251
State Aid Ratio (b)	30.7%	28.8%
State Aid and Income Tax Ratio (c)	42.2%	47.0%
Est. Property Tax Increase	\$ 125,799	\$ (18,236)
Est. KPERS Requirement		
Est. KPERS Increase over 1991-92:		

	Current Law	Proposed Plan
Basic Budget Controls	3% - 9%	1% - 3% plus 5.9% for 4th enr. cat. not to exceed median of 5th enr. cat.*
Decline in Enrollment	Use prior year's enrollment if decline is less than 4% for large enrollment category or less than 10% for the two small enrollment categories (0-400). A mathematical linear transition will be computed for districts in the 400-2,000 category which will vary 4%-10%. If enrollment declines more than specified percentages, the budget computation is based on prior year's enrollment less the number of pupils the enrollment exceeds the percentage threshold	Same
Hold Harmless	N.A.	None
Local Effort Rate	N.A.	3.749%
District Wealth	Two-year average of assessed val. and taxable income	One-year assessed val. and taxable income
Income Tax Rebate	24% of liability before credits for taxes paid to another state.	Current law plus 15% surtax after credits will be added
P.L. 874	Percent of local revenue equalized to total local revenue	Same
Motor Vehicle Excise Tax & IRB's	Prior year's motor vehicle & IRB in lieu payments as part of local effort	Same
Appeals	Construction, spec. ed., utilities, transportation, enrollment, elem. guidance, & bilingual ed.	Same
Transfers from General Fund	Transportation, spec. ed., driver training, adult ed., adult supp., food service, voc. ed., capital outlay, bilingual ed., inservice ed., parent ed., & educ. excellence funds	Same
Enrollment Categories	0-199.9 200-399.9 400-1,999.9 2,000-9,999.9 10,000 and over	Same
Minimum Levy	None	8 mills

- a) Based on latest information available
b) General state aid divided by general fund budget
c) General state aid, income tax rebate, and SDAVTR divided by general fund budget
d) Estimated amount to fund appeals to State Board of Tax Appeals for operating cost due to construction, etc.
e) Based on current year appropriation

*In addition, prior year's increases in social security, insurance, utilities, and unused budget authority. (Authorizes up to 1% of unused budget authority in 1992-93.)

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

PREPARED BY: State Department of Education and
Legislative Research Department
Computer Printout: L9233
Date: February 17, 1992

Attch 7-33 (VII)

PROPOSED STATE AID PLANS
1992-93 School Year
(Amounts in Thousands)

	Actual 1991-92	Proposed Plan 1992-93
General Fund Budget Limitations	1%-2% plus 1% subject to protest petition	1%-3% plus 5.9% for 4th enr. cat. not to exceed median of 5th cat.
Est. General Fund Budget	1,718,666	1,829,351
Percent Budget Increase	4.4%	6.4%*
General State Aid (inc. add. guar.)	526,977	526,977
15% Surtax on income tax	0	111,943***
Income Tax Rebate (a)	201,692	222,000
Ratio of General State Aid and Income Tax Rebate to Budget	42.2%	47.0%
Est. Property Tax Increase (b)	125,799	(18,236)
Est. Property Tax Rate Increase	8.6 mills	(1.2 mills)
Est. Percent Increase in Teacher Salaries (b)	3.5%	5.9%**

General Assumptions

- USD cash balance on July 1, 1992, is same as July 1, 1991
- Enrollment increase of 1.3% or approximately 5,540 students on September 20, 1992

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

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

FTE 9-15-87	FTE 9-20-88	FTE 9-20-89	FTE 9-20-90	Est. FTE 9-20-91	Est. FTE 9-20-92
399,979.0	403,872.9	408,394.0	414,592.7	423,968.6	429,508.0

* The statewide average budget increase will be approximately 4.9% for all enrollment categories except the fourth. This increase takes into account enrollments, social security, utilities, appeals to the State Board of Tax Appeals, and ~~unuse~~ budget authority.

** The statewide average salary increase will be approximately 4.4% except for the fourth enrollment category.

*** On an annualized basis would be approximately \$112.0 million. The first year the amount is estimated to be \$25.7 million.

Attach #1-34 (III)

COLUMN EXPLANATION

- Column
- 1 - Estimated September 20, 1992, FTE enrollment
 - 2 - 1991-92 estimated general fund budget per pupil
 - 3 - 1992-93 estimated percentage increase authorized in general fund budget per pupil utilizing the following medians

0-399.9 (use 200-399.9 category median)	\$ 5,404
400-1,999.9 (use 200-399.9 category median with linear transition)	\$5,404 - 1.136250 (E-400)
2,000-9,999.9 (use 2,000-9,999.9 category median) Plus 5.9% of preceding year except for USD's whose BPP exceeds the 5th enrollment category median	\$ 3,386
10,000 and over (use 10,000 and over category median)	\$ 3,806
 - 4 - 1991-92 estimated general fund budget
 - 5 - 1992-93 estimated general fund budget utilizing budget controls of 1%-3% plus 5.9% for 4th enrollment category not to exceed median of the 5th enrollment category
 - 6 - Difference (Column 5 - 4)
 - 7 - 1991-92 estimated general (basic) state aid
 - 8 - 1991-92 estimated additional guarantee (hold harmless clause)
 - 9 - 1991-92 estimated income tax rebate
 - 10 - 1991-92 estimated total state aid (Columns 7 + 8 + 9)
 - 11 - 1992-93 estimated general (basic) state aid
 - 12 - 1992-93 estimated 15% surtax on income tax on an annualized basis
 - 13 - 1992-93 estimated income tax rebate
 - 14 - 1992-93 estimated total state aid (Columns 11 + 12 + 13)
 - 15 - Difference (Column 14 - 10)
 - 16 - 1992-93 millage equivalency of Column 15 (Column 15 divided by assessed valuation)
 - 17 - 1991-92 general fund mill rate
 - 18 - ESTIMATED 1992-93 General fund mill rate

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
		BUDGET PER-			GENERAL FUND BUDGET				1990-92			ESTIMATED 1992-93				TAX RATE-			
COUNTY NAME		ENROLL	%		EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	15X	STATE	TOTAL	DIFF	MILL	EST		
DISTRICT NAME		7-20-92	1991-92	INC	1991-92	1992-93	(5 - 4)	AID	CLASSES	AID/	STATE	AID	BUR-TAX	INCOME	(14 - 10)	EXRIV	1991	1992	
ALLEN	001																		
HARVARD VALLEY	D0254	260.0	4,347.04	3.0	1,423,618	1,672,328	48,710	740,171	128,870	117,753	996,794	783,538	71,538	128,181	983,257	-13,537	-1.18	46.90	57.08
TOLA	D0257	1,790.0	3,488.74	3.0	4,243,101	4,432,184	189,083	3,341,544	0	477,500	3,829,044	3,314,308	293,483	319,785	4,127,774	288,730	10.84	71.03	70.40
HUMBOLDT	D0258	610.0	4,531.61	3.0	2,827,725	2,912,357	-84,632	1,568,931	49,164	160,894	1,799,011	1,677,033	99,376	175,142	1,951,351	152,540	10.20	60.43	57.00
ANDERSON	002																		
CARNETT	D0365	1,040.0	4,239.84	3.0	4,407,000	4,541,399	124,399	1,465,083	227,439	357,989	2,250,711	1,912,970	216,192	289,490	2,518,852	268,141	8.81	54.25	51.04
CNEIT	D0479	314.0	4,873.82	3.0	1,545,000	1,991,350	-44,350	880,823	132,927	28,139	1,071,889	1,022,825	34,117	43,288	1,122,230	50,341	5.85	50.17	51.54
ATCHISON	003																		
ATCHISON CO COM	D0377	748.5	5,150.84	1.0	3,958,422	3,998,004	29,584	1,934,740	-20,481	205,993	2,141,434	2,074,919	120,634	224,235	2,419,788	258,354	12.47	43.99	51.24
ATCHISON PUBLIC	D0409	1,685.8	3,639.84	3.0	4,184,417	4,341,124	184,709	2,215,317	77,254	737,238	3,029,831	1,819,424	421,331	802,944	3,843,503	13,672	0.37	43.00	73.83
BARBER	004																		
BARBER COUNTY N	D0254	750.0	4,395.84	3.0	3,347,232	3,448,249	101,017	475,442	608,749	344,842	1,329,033	1,127,880	150,534	244,334	1,544,738	215,906	3.88	48.34	45.68
SOUTH BARBER	D0255	320.0	5,087.32	3.0	1,671,249	1,721,889	50,140	41,533	319,782	110,580	471,865	384,187	42,344	120,340	348,873	94,988	4.47	50.35	48.74
BARTON	005																		
CLAPLIN	D0354	312.0	5,574.67	1.0	1,588,782	1,754,491	167,909	307,442	-224,504	97,877	630,043	671,902	40,431	104,545	839,078	209,035	13.90	57.87	56.58
ELLENWOOD PUBLI	D0355	575.0	5,115.30	3.0	2,895,773	3,028,747	132,974	1,048,347	309,973	192,920	1,551,260	1,294,009	119,997	210,004	1,625,410	74,150	3.51	47.78	54.20
GREAT BEND	D0428	3,370.0	3,204.32	8.9	10,805,000	11,747,703	942,703	1,857,440	700,000	1,587,742	4,145,382	1,938,905	977,289	1,728,345	4,444,539	499,157	5.81	64.56	79.24
HOISINGTON	D0431	770.0	4,274.59	3.0	3,338,886	3,439,031	100,145	1,351,941	221,807	244,947	1,818,715	1,592,045	152,321	264,640	2,011,024	192,311	8.12	51.05	48.30
BOURBON	006																		
FURT SCOTT	D0234	2,030.0	3,178.41	8.9	4,892,349	7,179,042	584,713	2,568,794	211,178	718,752	3,498,726	2,615,137	417,892	782,401	3,815,130	316,404	7.94	68.54	63.20
UNIONTOWN	D0233	485.0	4,894.32	3.0	2,245,000	2,332,950	87,950	1,400,172	-42,723	87,031	1,549,924	1,571,671	53,025	94,738	1,719,434	169,508	14.31	38.29	27.04
BROWN	007																		
HIAMATHA	D0415	1,215.0	4,209.25	3.0	5,120,127	5,273,739	153,412	2,199,459	137,117	343,421	2,700,197	2,447,770	220,735	395,604	3,044,129	343,932	11.74	62.48	54.17
SOUTH BROWN COU	D0430	490.0	4,532.48	3.0	3,109,280	3,221,231	111,951	1,875,983	65,211	148,493	2,109,687	2,020,278	91,092	141,442	2,273,812	163,325	11.94	57.71	55.42
BUTLER	008																		
LEON	D0205	790.0	3,925.94	3.0	3,079,913	3,194,555	114,442	1,702,010	23,860	181,332	1,907,202	1,879,741	114,207	197,391	2,191,339	284,137	14.17	47.24	36.69
REXINGTON-WHITE	D0204	325.0	5,239.82	1.4	2,685,140	2,798,891	113,751	905,021	110,982	183,102	1,199,105	1,148,239	113,850	199,317	1,441,406	242,301	14.07	64.45	56.04
CIRCLE	D0375	1,294.0	4,145.18	3.0	5,393,902	5,855,781	161,829	977,339	700,000	376,595	2,053,934	1,839,118	233,094	409,945	2,482,159	428,225	8.09	48.42	43.23
ANDOVER	D0385	1,749.0	3,609.70	3.0	6,167,171	4,502,765	335,594	1,639,531	70,351	483,914	2,613,794	2,057,375	420,354	744,478	3,222,207	608,411	14.90	78.24	73.34
ROBE HILL PUBLI	D0394	1,524.0	4,075.65	3.0	5,864,855	6,397,630	532,775	3,445,155	0	454,404	3,901,761	3,449,944	274,254	497,040	4,243,240	341,479	17.41	80.47	102.04
DOUGLASS PUBLIC	D0396	775.0	4,740.59	3.0	3,597,101	3,800,143	203,042	2,344,788	0	220,253	2,587,041	2,384,971	134,249	239,757	2,760,997	173,954	14.17	53.21	63.33
AUCUSTA	D0402	2,124.4	3,332.23	8.9	4,724,404	7,485,419	798,815	2,424,212	0	845,048	3,449,240	2,478,319	525,024	919,881	3,923,224	453,944	13.10	77.74	97.62
EL DORADO	D0490	2,130.0	3,321.06	8.9	7,375,088	8,022,737	447,449	1,678,244	394,703	1,007,739	3,080,708	1,344,072	420,618	1,094,980	3,081,070	342	6.01	64.93	84.41
FLINTHILLS	D0492	230.0	5,535.13	1.0	1,325,443	1,338,920	13,257	394,905	84,845	61,235	542,985	583,117	37,894	44,458	687,449	144,484	13.09	59.34	44.04
CHASE	009																		
CHASE COUNTY	D0284	563.0	4,191.83	3.0	2,360,000	2,430,798	70,798	809,188	150,420	138,124	1,097,732	1,144,772	85,112	150,335	1,400,239	302,507	13.74	49.94	34.89

Attch #1-36 (III)

COUNTY NAME DISTRICT NAME	EST ENROLL	(3) 1991-92 INC	GENERAL FUND BUDGET												ESTIMATED 1992-93			TAX RATE	
			1991-92		1992-93		DIFF (5-4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	15% SUR-TAX	STATE AIDS INCOME	TOTAL STATE AID	DIFF (14-10)	MILL EDU/VI	1991 EST	1992 EST
			EST.	EST.	EST.	EST.													
CHAUTAQUA 010																			
CEDAR VALE D0285	190.0	4,892.44	3.0	867,430	937,450	70,020	273,972	71,223	54,005	399,200	492,042	31,739	386,787	382,563	183,363	24.61	32.62	37.78	
CHAUTAQUA COUN D0285	493.0	5,199.45	2.7	2,612,723	2,683,856	70,883	1,433,752	29,418	121,562	1,884,732	1,625,898	72,744	122,227	1,830,969	246,237	18.73	37.31	21.11	
CHEROKEE 011																			
RIVERTON D0404	718.0	4,381.47	3.0	3,289,494	3,388,177	98,683	2,033,982	277,073	91,820	2,402,875	2,359,988	37,374	99,950	2,497,312	94,437	5.86	37.93	39.69	
COLUMBUS D0493	1,303.0	4,010.73	3.0	5,238,013	5,393,151	157,138	2,305,900	317,132	212,804	2,935,536	2,762,441	176,170	340,178	3,278,789	343,253	10.47	53.36	47.77	
GALENA D0499	740.0	4,602.91	3.0	3,449,881	3,853,380	403,499	2,741,805	0	151,283	2,893,088	2,643,997	82,707	144,680	2,861,384	-31,704	-8.25	47.96	83.79	
WALTER SPRINGS D0508	840.0	4,803.17	2.9	4,087,500	4,248,804	161,304	2,654,835	0	246,823	2,903,378	2,634,440	116,253	248,680	3,019,373	118,993	9.14	43.28	52.64	
CHEYENNE 012																			
CHEYLIH D0103	220.0	4,327.40	1.0	1,432,391	1,444,916	14,525	0	24,087	83,487	109,574	159,300	49,891	90,880	300,071	190,497	10.24	59.97	47.75	
ST FRANCIS COH D0297	430.0	5,041.95	3.0	2,160,477	2,233,080	72,603	675,915	108,366	139,480	923,761	931,239	83,777	151,832	1,166,848	243,087	12.86	51.25	39.74	
CLARK 013																			
KIMMELLA D0219	195.0	5,374.48	1.6	1,084,571	1,101,432	16,861	78,680	169,236	78,704	326,640	249,094	-48,122	85,673	382,889	-56,249	4.40	54.53	51.67	
ARLAND D0220	274.5	5,352.72	2.0	1,469,323	1,498,232	28,909	0	7,640	119,743	127,383	-96,421	49,247	-130,348	294,016	168,633	7.11	49.48	42.38	
CLAY 014																			
CLAY CENTER D0379	1,625.0	3,522.84	3.0	5,800,000	5,974,012	174,012	2,838,568	0	-493,631	3,052,199	2,853,020	301,727	357,344	3,492,091	-439,892	12.14	51.31	44.45	
CLOUD 015																			
CONCORDIA D0333	1,355.0	4,017.18	3.0	3,421,187	3,404,384	-168,397	2,854,713	14,410	-441,157	3,012,280	2,646,320	271,439	480,224	3,397,983	385,703	13.61	73.79	67.92	
SOUTHERN CLOUD D0334	257.0	5,346.38	2.1	1,371,347	1,402,716	31,369	502,409	88,953	78,668	-670,040	-635,402	-48,422	85,634	789,458	119,398	11.36	48.80	39.00	
COFFEY 016																			
LENO-WAVERLY D0243	509.0	4,348.21	3.0	2,332,817	2,402,801	69,984	1,329,133	142,632	152,425	1,624,190	1,362,146	93,093	165,923	1,621,162	-3,028	-0.24	46.50	57.52	
BURLINGTON D0244	963.5	5,108.78	1.0	4,730,730	4,971,535	240,805	0	220,234	0	220,234	0	162,918	288,439	451,387	231,123	6.44	9.12	9.13	
LENDY-GRADLEY D0245	345.0	5,047.62	3.0	1,728,057	1,800,779	72,722	601,870	228,787	107,500	938,157	818,826	-66,186	117,020	1,002,032	63,875	4.44	45.30	48.29	
COMANCHE 017																			
COMANCHE COUNTY D0300	430.0	5,579.55	1.0	2,404,230	2,428,272	24,042	0	532,839	141,230	-673,789	-492,179	-86,846	153,737	732,762	58,973	1.93	51.38	50.86	
COMLEY 018																			
CENTRAL D0442	370.0	4,951.05	3.0	1,815,350	1,886,845	71,295	893,297	37,142	94,766	1,025,205	1,048,984	58,893	103,157	1,210,736	185,531	16.14	59.53	48.04	
LIBALL D0443	415.0	4,805.51	3.0	1,931,814	2,054,117	122,303	1,168,315	0	132,129	1,300,444	1,196,507	-81,518	143,830	1,421,835	121,411	15.73	72.72	78.19	
WINFIELD D0445	2,435.0	3,536.78	6.9	8,537,782	9,281,913	744,131	2,584,956	232,695	962,772	3,782,423	2,649,154	887,753	1,048,031	4,284,938	502,515	9.00	76.76	87.86	
ARKANSAS CITY D0470	3,050.0	3,427.61	6.9	10,464,197	11,188,390	722,193	3,812,191	507,093	1,023,107	5,342,391	4,149,787	609,744	1,113,709	3,873,240	530,849	8.65	70.89	79.92	
DEKTER D0471	135.0	4,145.05	1.0	998,570	1,008,556	9,986	473,174	45,097	39,617	557,888	544,105	-24,197	-43,126	611,428	53,540	8.75	50.88	42.47	
DRAWFORD 019																			
NORTHEAST D0246	370.0	4,152.80	3.0	2,398,240	2,470,187	71,947	1,563,583	0	137,856	1,701,139	1,587,359	-80,808	149,737	1,817,904	116,765	13.30	49.27	46.17	
CHEROKEE D0247	793.5	4,751.51	3.0	3,770,320	3,883,437	113,117	2,175,204	130,239	177,921	2,483,364	2,379,409	105,872	193,677	2,878,958	195,594	12.29	56.20	51.99	
GIRARD D0248	1,103.0	3,970.47	3.0	4,413,180	4,545,568	132,388	2,857,695	48,163	330,038	2,935,916	2,506,545	193,677	359,286	3,041,828	125,612	6.27	38.57	43.13	
FRONTENAC PUBLI D0249	480.0	4,691.42	3.0	2,261,263	2,329,101	67,838	1,350,072	0	145,200	1,493,272	1,352,073	84,252	158,859	1,894,384	99,112	11.39	40.10	39.23	
PITTSBURG D0250	2,925.0	3,105.98	8.9	9,187,501	10,005,169	817,668	3,062,134	317,335	1,293,101	4,674,570	2,682,313	752,695	1,409,789	4,844,797	170,227	3.02	64.44	86.64	

Attach #1-37
 (III)

COUNCIL DISTRICT	COUNCIL NAME	EST. 1991-92	(3)	GENERAL FUND BUDGET														EST. 1991		EST. 1992	
				1991-92														DIFF	MILL		EST
				EST. 1991-92	1992-93	(5 - 4)	BASIC AID	ADDITIONAL AID	GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	BASIC AID	15% SUR-TAX	STATE AID/INCOME	TOTAL STATE AID	(14 - 10)	1991		1992		
DEARBORN 020																					
02074	432.0	4,503.11	3.0	2,900,000	3,024,104	124,104	1,033,047	19,017	207,725	1,241,809	1,307,388	127,042	224,120	1,440,030	398,741	17.40	50.27	35.98			
02075	100.0	7,090.17	1.0	730,287	737,890	7,303	134,194	40,358	28,377	242,929	279,123	17,279	30,891	327,295	84,366	15.01	83.54	45.57			
DICKINSON 021																					
02033	327.0	5,982.47	1.0	1,937,240	1,978,850	19,070	898,024	37,341	107,251	1,034,616	971,744	47,048	118,927	1,157,739	123,123	11.75	57.19	43.80			
02035	1,430.0	3,633.30	3.0	3,435,000	3,649,015	214,015	2,324,282	141,112	337,489	3,004,854	2,237,739	332,140	287,231	3,157,130	132,276	5.01	48.13	75.83			
02047	1,240.0	4,048.41	3.0	4,791,940	5,170,887	378,947	2,142,332	114,717	248,718	2,827,947	2,428,181	146,428	292,314	3,087,123	339,154	18.26	44.33	51.06			
02061	248.5	5,172.99	3.0	1,924,849	1,982,414	57,747	838,447	35,352	108,445	1,022,444	984,294	47,554	118,070	1,149,922	147,458	12.49	43.82	55.54			
02067	575.0	4,333.25	3.0	2,525,753	2,601,530	75,777	1,618,096	0	158,424	1,774,520	1,621,143	94,418	172,453	1,870,034	115,514	11.95	71.22	69.74			
BONIFAY 022																					
02004	510.0	4,942.85	3.0	2,335,481	2,411,785	76,074	1,820,093	0	117,340	1,937,433	1,808,294	44,038	127,753	1,990,087	42,634	4.16	39.51	49.42			
02025	285.0	5,427.15	1.0	1,549,432	1,544,945	15,493	938,249	0	44,230	1,004,497	1,003,060	24,438	72,895	1,111,893	107,094	16.45	54.31	34.57			
02029	405.0	4,820.07	3.0	1,873,570	1,929,775	56,205	1,312,827	0	105,298	1,417,925	1,290,922	44,449	114,623	1,451,994	34,049	3.73	39.70	48.47			
02033	200.0	5,478.19	1.0	1,112,072	1,123,193	11,121	445,117	0	39,921	505,038	339,988	34,120	145,227	639,335	134,297	17.97	57.09	36.24			
02084	225.5	5,915.44	1.0	1,328,044	1,247,322	19,254	714,779	57,377	33,839	807,995	874,334	9,704	34,834	922,876	114,881	15.92	49.42	31.54			
DOUGLAS 023																					
02034	1,077.5	4,450.25	3.0	4,474,744	5,030,477	353,913	2,412,827	0	325,043	2,737,890	2,442,188	191,458	253,849	3,187,475	449,805	20.31	48.35	47.12			
02041	830.0	4,785.91	3.0	4,003,895	4,190,847	186,172	2,585,533	0	239,241	2,814,794	2,420,314	335,081	282,220	3,055,415	46,821	3.03	44.18	44.48			
02047	8,740.0	3,423.72	5.0	30,887,500	33,340,340	2,453,040	0	700,000	4,919,712	5,619,712	0	2,928,431	5,285,379	8,283,810	2,664,098	8.41	69.48	72.54			
EDWARDS 024																					
02037	395.3	5,432.09	1.0	2,134,911	2,176,459	21,548	477,533	125,343	243,714	844,592	430,389	124,288	265,299	819,974	44,414	-2.84	71.42	80.23			
02050	195.0	5,413.80	1.0	1,050,277	1,044,248	15,971	0	177,537	75,092	272,629	225,092	45,807	81,742	332,641	80,012	5.77	51.24	46.05			
ELK 025																					
02082	448.0	5,424.25	1.0	2,424,438	2,454,344	29,726	970,648	148,432	137,039	1,294,139	1,141,283	95,990	170,945	1,408,218	112,079	7.11	37.30	32.32			
02083	185.0	5,017.17	3.0	943,294	992,194	28,900	590,750	44,454	25,304	670,540	494,684	21,092	38,431	714,209	43,699	9.27	53.27	51.04			
ELLIS 026																					
02088	375.0	5,271.90	3.0	1,979,598	2,038,988	59,390	545,918	298,444	123,481	948,045	771,450	75,442	134,634	981,544	13,481	0.75	46.59	52.01			
02032	384.0	4,781.41	3.0	1,872,000	1,928,141	56,141	733,079	189,428	108,742	1,051,449	908,579	47,511	118,394	1,094,484	43,015	2.93	38.65	41.91			
02089	3,420.0	3,702.89	2.8	12,704,625	13,058,384	353,741	1,523,250	700,800	1,411,203	3,634,453	2,339,305	848,738	1,534,174	4,744,217	1,127,764	10.71	78.78	71.73			
ELLSWORTH 027																					
02027	775.0	4,838.72	3.0	3,725,818	3,842,307	116,489	1,916,320	0	247,908	2,144,228	1,987,158	153,937	269,842	2,410,957	246,729	13.48	49.81	65.11			
02028	536.0	5,081.19	1.0	3,143,494	3,183,840	40,344	0	201,503	142,558	344,041	449,429	101,054	174,953	947,434	583,575	14.13	73.40	53.47			
FINNEY 028																					
02063	700.0	5,392.72	1.0	3,458,940	3,812,455	353,495	0	88,305	0	88,305	0	47,733	122,439	192,374	104,049	0.90	27.24	27.89			
02057	6,419.4	3,111.84	8.9	20,423,958	22,432,800	2,008,842	4,077,247	700,000	2,120,090	8,909,337	8,134,788	1,214,744	2,318,721	11,748,253	2,858,916	17.31	65.94	62.75			
FORD 029																					
02081	265.0	4,952.49	3.0	1,349,607	1,390,094	40,487	441,527	32,918	82,785	737,230	712,524	50,874	90,116	853,518	94,288	11.33	54.43	48.02			
02043	4,320.0	3,270.44	8.9	13,870,000	15,383,810	1,513,810	2,440,782	700,000	1,734,481	4,875,463	3,578,514	1,047,408	1,888,297	4,534,221	1,458,258	13.72	75.27	77.98			
02059	370.0	3,944.89	3.0	1,294,342	1,311,783	117,421	424,293	204,843	152,580	781,736	632,387	94,514	166,091	912,992	131,256	9.02	37.27	39.04			

Attached #1-38 (III)

COUNTY NAME DISTRICT NAME	EST ENROLL	(3) 1991-92 X INC	1991-92						ESTIMATED 1992-93						TAX RATE			
			(4) 1991-92	(5) 1991-92	(6) 1991-92	(7) 1991-92	(8) 1991-92	(9) 1991-92	(10) 1992-93	(11) 1992-93	(12) 1992-93	(13) 1992-93	(14) 1992-93	(15) 1992-93	(16) 1992-93	(17) 1992-93	(18) 1992-93	
FRANKLIN 030																		
WEST FRANKLIN D0287	796.0	4,571.25	3.0	3,452,945	3,742,339	189,387	2,176,103	17,251	140,504	2,353,038	2,328,030	92,826	174,718	2,995,574	241,716	14.22	54.10	47.77
CENTRAL HEIGHTS D0288	550.0	4,226.75	3.0	2,410,000	2,482,299	72,298	1,541,111	33,241	133,972	1,708,424	1,576,430	74,592	145,835	1,794,858	88,434	8.67	39.92	40.94
MILLSVILLE D0289	714.0	4,814.91	3.0	3,491,776	3,596,308	104,532	1,947,891	0	243,922	2,191,813	1,845,680	144,334	245,523	2,255,537	63,724	4.19	67.45	75.25
OTTAWA D0290	2,310.0	3,230.16	8.9	7,248,000	8,125,748	737,748	3,087,462	103,583	754,048	3,945,293	3,207,587	456,261	820,823	4,484,671	539,378	12.28	54.92	49.26
GEARY 031																		
JUNCTION CITY D0475	7,362.0	3,191.04	8.9	23,463,363	25,583,244	2,119,881	12,707,275	700,000	960,078	14,267,353	14,861,627	371,073	1,045,098	16,497,798	2,130,445	26.41	54.41	59.44
GOVE 032																		
GRINNELL PUBLIC D0291	182.0	7,042.04	1.0	1,046,849	1,081,074	14,225	215,492	85,747	48,742	350,201	348,424	29,686	53,058	451,168	100,967	11.69	43.25	50.67
WHEATLAND D0292	175.5	7,049.64	1.0	1,265,410	1,278,045	12,635	144,892	178,246	73,119	296,257	342,686	47,320	79,595	467,601	78,344	7.16	41.27	54.74
QUINCY PUBLIC D0293	354.0	5,215.05	3.0	1,846,126	1,901,511	55,385	744,615	104,370	110,257	779,242	919,564	67,748	120,022	1,107,354	128,112	10.07	60.73	55.04
GRAHAM 033																		
WEST GRAHAM-NOR D0280	117.5	8,371.33	1.0	1,006,942	1,017,031	10,089	0	234,032	84,953	270,985	223,380	22,826	40,225	286,431	15,446	1.70	49.73	69.90
HILL CITY D0281	323.8	5,349.39	1.0	2,841,886	2,870,302	28,416	945,961	204,034	156,081	1,406,076	1,215,933	96,445	149,903	1,482,301	74,225	3.38	50.41	49.09
GRANT 034																		
LYNNES D0214	1,700.0	4,545.32	1.0	7,467,000	7,839,649	171,649	0	-469,877	0	-469,877	0	322,208	571,078	893,301	-623,422	1.83	31.19	29.48
GRAY 035																		
CHARRON-ENGLIN D0162	118.0	8,179.77	2.1	2,844,726	2,931,127	86,401	884,054	206,164	190,947	1,281,185	1,134,635	118,724	207,879	1,441,258	180,073	12.21	44.60	41.51
MONTEZUMA D0171	118.0	8,179.77	1.0	1,265,052	1,277,703	12,651	144,128	156,125	100,421	400,674	247,233	42,731	109,313	419,277	18,603	1.67	71.69	73.04
COPELAND D0178	118.0	8,179.77	1.0	1,044,516	1,101,441	57,125	0	13,046	56,224	69,270	9,114	34,959	61,303	105,276	24,006	3.39	82.14	84.62
ENCALLS D0177	320.0	4,851.91	3.0	1,317,294	1,356,813	39,519	463,454	88,179	42,015	613,648	638,244	38,159	67,507	743,912	120,244	10.42	44.30	35.53
CREELEY 036																		
CREELEY COUNTY D0200	342.0	8,438.03	1.0	1,830,499	1,894,622	54,123	0	116,027	140,441	257,188	208,797	84,275	153,117	446,189	189,001	4.86	43.42	37.84
GREENWOOD 037																		
MADISON-VIRGIL D0384	280.0	6,013.66	1.0	1,660,973	1,700,644	39,671	678,469	108,140	91,866	878,673	815,449	56,847	100,002	972,298	93,623	9.34	44.08	58.95
EUREKA D0389	795.0	4,928.54	1.5	3,920,652	3,980,809	60,157	1,774,065	202,444	253,003	2,229,512	1,909,535	156,415	278,408	2,341,358	111,846	8.07	59.08	59.07
HAMILTON D0390	115.0	4,297.64	1.0	721,080	731,471	10,391	122,933	136,924	27,905	287,762	268,846	16,923	30,376	316,145	28,383	4.00	56.40	53.84
HAMILTON 038																		
BYRADUNE D0494	415.0	5,280.18	3.0	2,178,076	2,237,015	78,939	0	21,809	214,182	235,991	0	131,234	233,149	264,383	128,392	3.03	40.14	39.78
HARPER 039																		
ANTHONY-HARPER D0361	1,080.0	4,342.45	3.0	4,696,360	4,837,247	140,887	1,291,014	297,743	373,427	1,944,184	1,751,328	224,398	406,496	2,384,222	420,038	10.77	61.42	53.80
ATTICA D0511	195.0	5,779.38	1.0	1,205,000	1,217,050	12,050	285,366	184,984	68,812	539,162	434,077	40,401	74,906	549,384	10,222	0.94	52.60	54.26
HARVEY 040																		
BURNTON D0349	280.0	5,573.24	1.0	1,563,294	1,578,926	15,632	676,223	95,274	91,649	863,146	732,347	56,793	99,766	908,926	45,780	4.70	59.47	57.35
HEMTON D0373	3,350.0	3,477.61	8.9	11,431,243	12,453,860	1,022,617	4,016,053	0	1,389,322	5,405,573	3,422,980	854,489	1,512,354	5,789,823	384,448	5.81	80.18	99.79
BENWICK PUBLIC D0439	400.0	5,608.15	1.0	2,212,417	2,245,492	53,275	1,841,538	0	164,624	1,526,162	1,196,202	102,455	179,303	1,477,860	-48,302	-7.15	50.40	77.59
HALSTEAD D0440	775.0	4,936.82	2.0	3,782,394	3,904,287	121,493	1,922,736	-10,984	237,363	2,171,083	2,019,450	147,634	238,383	2,423,647	254,584	13.75	70.01	63.43
HEBSTON D0460	770.0	4,768.13	3.0	3,630,000	3,781,601	131,601	1,482,272	139,989	262,705	2,084,946	1,814,673	162,182	285,970	2,262,825	177,859	8.77	48.84	49.12

Attach #1-39 (III)

COUNTY NAME DISTRICT NAME	EST ENROLL 9-20-92	(2) 1991-92	(3) X INC	GENERAL FUND BUDGET																(18) TAX RATE EST 1992		
				(4) 1991-92		(5) 1992-93		(6) DIFF (5 - 4)	(7) 1991-92		(8) 1992-93		(9) 1992-93		(10) 1992-93		(11) STATE AID INC	(12) TOTAL STATE AID	(13) DIFF (14 - 10)		(14) MILL EST 1991	(15) EST
				EST.	EST.	BASIC AID	ADDITIONAL GUARANTEE		STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	STATE AID/ INCOME	STATE AID/ INCOME	TOTAL STATE AID								
HASKELL	041																					
GUILLETTE	D0374	495.0	5,245.01	1.8	2,561,429	2,652,091	91,162	0	179,404	210,001	397,407	0	124,142	237,307	371,449	-25,938	-0.54	39.83	44.39			
BATAVIA	D0507	300.0	7,695.89	1.0	2,901,350	2,953,683	52,333	0	159,943	0	159,943	0	108,941	187,648	293,609	133,644	1.42	30.00	28.64			
HEDGEHAM	042																					
JETHORE	D0227	271.5	5,408.84	1.0	1,430,438	1,483,185	52,547	201,007	139,567	95,348	435,922	445,833	58,673	103,792	408,318	172,396	10.83	56.10	47.19			
MANSTON	D0228	144.0	7,064.31	1.0	989,009	1,018,704	29,697	90,020	204,222	34,275	330,517	353,585	22,403	39,487	415,476	84,938	9.12	64.51	57.37			
JACKSON	043																					
NORTH JACKSON	D0335	417.5	5,405.34	1.0	2,283,745	2,304,601	22,856	1,537,843	0	87,120	1,624,643	1,529,322	53,944	94,835	1,478,103	53,440	6.39	36.56	33.98			
HILTON	D0336	1,014.0	4,539.19	3.0	4,908,143	4,740,825	235,480	2,802,494	0	297,342	3,899,834	2,495,200	183,850	323,672	3,202,722	102,886	6.15	58.63	75.03			
MAYETTA	D0337	817.5	4,851.28	3.0	3,720,673	3,832,293	111,620	2,881,430	0	187,081	2,748,511	2,501,378	115,242	203,648	2,820,248	51,757	5.02	42.99	56.13			
JEFFERSON	044																					
VALLEY FALLS	D0338	495.0	4,443.14	3.0	2,188,244	2,245,333	77,087	1,494,079	0	129,402	1,625,481	1,470,814	78,924	140,841	1,490,599	45,118	8.58	38.50	45.28			
JEFFERSON COUNT	D0339	450.0	5,245.83	2.9	2,349,930	2,439,083	89,153	1,529,733	0	104,922	1,634,655	1,542,349	42,490	114,391	1,741,250	104,595	12.01	47.67	45.28			
JEFFERSON WEST	D0340	754.0	4,794.85	3.0	3,549,767	3,733,657	183,890	2,045,927	1,454	390,294	2,307,885	1,821,634	178,711	316,001	2,316,348	8,443	0.61	53.48	75.80			
OSKALOUSA PUBLI	D0341	630.0	4,382.30	3.0	2,743,043	2,845,932	102,889	1,782,911	0	152,874	1,925,787	1,779,438	91,851	146,413	2,037,702	101,915	9.73	41.45	62.98			
HCLOUTH	D0342	532.0	4,849.50	3.0	2,579,924	2,457,338	77,401	1,857,261	0	185,709	1,712,970	1,534,434	98,932	169,498	1,794,844	81,894	7.74	54.54	59.11			
FERRY PUBLIC SC	D0343	940.0	4,524.91	3.0	4,208,167	4,381,020	172,853	2,144,304	0	304,548	2,470,874	2,156,421	189,457	333,716	2,479,794	208,920	10.14	59.68	61.31			
JEWELL	045																					
WHITE ROCK	D0104	170.0	8,026.97	1.0	1,432,814	1,447,142	14,328	141,059	195,000	46,402	422,441	374,609	39,344	72,500	484,453	63,792	4.13	70.99	45.80			
MANWATD	D0278	278.0	5,353.92	1.0	1,549,545	1,545,039	15,494	821,921	34,938	91,858	948,717	841,421	56,255	99,993	997,849	49,152	4.90	72.84	69.24			
JEWELL	D0279	198.0	5,846.02	1.0	1,192,888	1,204,314	11,926	415,229	101,206	70,193	586,428	512,599	43,538	76,409	632,546	45,918	5.60	55.48	51.70			
JOHNSON	046																					
BLIE VALLEY	D0229	18,250.0	4,831.61	1.0	47,000,000	50,019,283	3,019,283	0	700,000	5,148,139	5,868,139	0	2,153,183	5,625,805	7,778,988	1,910,849	3.28	62.00	68.40			
SPRING HILL	D0230	1,280.0	4,249.93	3.0	5,174,409	5,471,788	297,379	2,402,772	0	471,018	2,873,790	2,404,400	253,845	512,730	3,170,975	297,185	12.17	68.23	85.51			
CARDNER-EDGERTO	D0231	1,488.9	3,810.47	3.0	6,435,496	6,628,561	193,065	1,799,297	342,024	684,698	2,826,019	2,001,567	341,287	745,332	3,108,184	282,167	4.37	69.26	69.59			
DEBUTO	D0232	1,488.9	3,783.99	2.9	4,474,510	7,193,009	320,499	1,939,299	324,456	519,223	3,004,978	2,774,424	249,480	565,203	3,411,107	606,129	12.85	61.29	61.82			
OLATHE	D0233	18,448.8	4,388.81	1.0	44,200,000	47,457,574	3,257,574	13,603,324	700,000	4,424,444	20,729,748	15,303,323	3,306,610	4,993,541	25,605,674	4,875,906	10.41	93.68	91.96			
BRANNEE MISSION	D0512	20,180.0	4,125.48	1.0	122,343,418	125,749,477	3,406,079	0	700,000	43,910,147	44,410,147	0	18,033,119	47,798,649	45,831,748	21,221,601	13.77	37.95	25.89			
NEARBY	047																					
LAKIN	D0218	718.0	8,884.88	1.0	4,522,346	4,701,343	178,977	0	214,939	0	214,939	0	143,721	235,244	398,945	184,026	1.38	29.84	29.72			
DEERFIELD	D0218	305.0	8,398.09	1.1	1,635,015	1,644,702	29,687	0	42,299	0	42,299	0	32,524	59,008	91,534	29,235	0.57	29.67	29.61			
KINGMAN	048																					
KINGMAN	D0331	1,118.0	4,302.14	3.0	4,811,087	4,935,411	144,324	468,485	700,000	425,271	1,593,956	1,140,079	259,191	442,931	1,842,201	248,245	5.10	60.35	57.04			
CUNNINGHAM	D0332	310.0	6,572.44	1.0	2,007,881	2,057,830	49,949	0	357,841	86,311	444,172	321,298	53,597	93,935	468,850	24,678	0.92	54.36	56.98			
KIOMA	049																					
GREENSBURG	D0422	388.0	4,973.12	3.0	1,922,410	1,987,456	64,846	271,747	394,451	152,738	818,934	534,990	94,440	146,264	797,694	-21,242	-0.98	47.83	53.21			
MILLTOWN	D0424	100.010	4,483.50	1.0	1,090,284	1,101,187	10,903	0	50,653	35,894	86,551	0	21,935	39,076	41,011	-25,540	-2.04	44.90	49.67			
HAWLAND	D0474	148.0	7,180.79	1.0	1,215,800	1,227,998	12,198	0	241,383	44,389	385,772	254,341	27,332	48,319	329,992	-85,780	-3.85	51.71	59.02			

Original # 1-70 (III)

Table with columns for COUNTY NAME, DISTRICT NAME, EST ENROLL, BUDGET PER 1991-92, GENERAL FUND BUDGET 1992-93, DIFF (5-4), BASIC AID GUARANTEE, ADDITIONAL AID, STATE AID/INCOME, TOTAL STATE AID, ESTIMATED 1992-93 (BASIC AID, 15% BUR-TAX, STATE AID/INCOME), TOTAL STATE AID, DIFF (14-10), HILL EXISTING 1990, and HILL EXIST 1990. Rows include LALETTE, LAKE, LEAVENWORTH, LINCOLN, LINN, LOGAN, LYON, MARION, and MARSHALL counties with various districts.

Attch #1-41 (III)

COUNTY NAME DISTRICT NAME	0	SUBJECT FUND		GENERAL FUND BUDGET				1971-72				ESTIMATED 1972-73				TAX RATE-1	
		ENROLL	X	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	15X	STATE	TOTAL	DIFF	MILL	EBT	
		9-20-72	1971-72	1972-73	(5 - 4)	AID	GUARANTEE	AID/	STATE	AID	SUR-TAX	INCOME	STATE	STATE	(14 - 10)	1971	1972

MCPHERSON	059																
LIMSBORG	D0400	853.0	4,342.48	3.0	3,988,852	-4,017,876	117,024	1,434,819	139,290	299,381	1,873,490	1,618,419	184,308	325,892	2,128,619	255,129	9.11 67.11 62.93
MCPHERSON	D0418	2,445.0	3,441.94	4.9	8,798,000	9,732,172	934,172	1,098,009	307,099	1,107,147	2,712,275	1,732,578	682,631	1,205,213	3,620,422	908,147	11.52 74.08 78.78
CANTON-CALVA	D0419	425.0	5,130.92	3.0	2,113,940	2,946,041	122,121	768,323	173,302	170,227	1,111,852	914,179	105,002	185,301	1,204,482	92,630	4.30 39.43 46.60
MOUNDRIE	D0423	450.0	5,010.33	3.0	2,272,184	2,340,350	48,166	616,080	124,689	238,735	999,524	580,065	141,029	281,649	1,022,763	23,239	1.34 63.84 71.12
IRMAN	D0448	450.0	4,990.33	3.0	2,233,173	2,313,018	79,845	972,088	130,517	140,342	1,242,947	1,135,423	46,374	152,770	1,394,547	151,620	10.90 52.50 48.04
MEADE																	
PUMPER	D0225	151.5	7,023.31	1.0	1,052,794	1,074,671	21,877	0	144,843	45,349	212,212	192,242	29,373	71,158	302,793	90,581	8.43 67.99 60.53
MEADE	D0226	396.5	5,331.79	2.4	2,114,054	2,144,113	30,057	0	292,111	141,354	433,467	147,520	85,285	153,874	386,679	-44,788	-1.29 47.72 52.42
MIAMI																	
ORAMATONIE	D0347	1,126.0	4,250.74	3.0	4,779,980	4,929,843	149,863	2,816,721	0	328,788	3,145,509	2,740,501	192,241	357,904	3,290,646	145,137	7.94 57.29 62.17
PAOLA	D0348	1,470.0	3,951.84	2.0	4,492,912	4,732,705	239,793	2,107,039	0	714,197	2,821,236	1,944,269	404,607	777,443	3,126,319	305,063	7.89 74.51 76.41
LOUISBURG	D0414	1,117.0	4,392.38	3.0	4,875,547	5,053,474	177,927	2,272,327	0	381,935	2,654,262	2,302,347	199,981	415,778	2,918,124	263,844	10.31 57.98 54.64
MITCHELL																	
MACONDA	D0272	585.0	4,802.74	3.0	2,785,599	2,893,981	108,382	1,373,842	0	194,324	1,568,166	1,304,746	619,949	211,832	1,834,227	248,041	17.61 67.59 54.39
BELDIT	D0273	780.0	4,804.61	3.0	3,750,000	3,842,499	112,499	1,397,884	48,132	345,599	1,791,615	1,612,748	211,430	374,303	2,000,461	208,784	8.57 55.88 53.87
MONTGOMERY																	
CANEY VALLEY	D0434	770.0	4,875.40	3.0	3,812,722	3,925,366	112,644	2,303,427	172,500	181,049	2,656,974	2,454,792	84,523	197,082	2,738,397	81,421	5.39 47.86 53.45
COFFEYVILLE	D0445	2,440.0	3,592.50	5.9	9,500,000	10,044,584	544,584	3,289,739	700,000	917,492	4,907,251	3,506,541	534,778	998,742	5,040,081	122,830	2.21 64.04 78.17
INDEPENDENCE	D0446	2,350.0	3,343.99	7.6	7,872,076	8,503,099	631,023	2,143,884	683,304	895,434	3,722,622	2,381,131	547,087	974,729	3,902,947	180,325	3.11 63.17 78.47
CHERRYVALE	D0447	612.5	5,204.02	1.0	3,188,690	3,220,574	31,884	2,204,421	0	141,956	2,346,377	2,184,440	87,797	154,527	2,426,744	80,357	8.57 34.72 33.12
MORRIS																	
MORRIS COUNTY	D0417	1,071.0	4,207.52	3.0	4,520,977	4,454,614	135,637	2,049,678	211,492	313,642	2,594,812	2,294,630	194,034	341,417	2,830,081	235,249	8.18 47.88 45.88
MORTON																	
MOILA	D0217	205.0	8,437.11	1.0	1,670,547	1,744,903	74,356	0	79,830	0	79,830	0	-45,453	181,884	127,237	47,407	0.70 22.24 22.84
ELKHART	D0218	853.0	5,409.97	1.0	2,937,615	3,021,631	84,016	0	541,473	229,193	770,666	103,016	128,993	249,489	481,498	-289,148	-5.84 39.89 51.53
MEHANA																	
BAMETHA	D0441	1,074.5	4,295.02	3.0	4,615,000	4,753,448	138,448	2,294,445	128,143	390,527	2,813,335	2,249,253	243,028	425,111	2,917,392	104,057	4.31 54.72 62.85
MEHANA VALLEY B	D0442	434.0	5,754.47	1.0	2,400,448	2,523,289	122,841	879,356	81,031	187,781	1,148,168	976,887	-116,304	204,411	1,297,602	149,434	10.74 39.99 41.13
B & B	D0451	242.0	5,753.94	1.0	1,349,299	1,406,378	57,079	847,900	43,000	41,741	932,641	982,204	24,003	45,440	1,053,649	121,008	22.40 39.97 26.16
MEDSHO																	
ERIE-ST PAUL	D0101	1,135.0	4,244.87	3.0	4,843,400	4,988,703	145,303	2,750,492	94,507	275,534	3,120,735	2,892,241	170,133	299,936	3,362,330	241,595	11.33 59.94 57.13
CHARLITE PUBLIC	D0413	2,000.0	3,439.99	3.0	6,814,941	7,084,380	271,419	2,954,479	83,192	450,328	3,687,999	2,881,194	400,438	707,918	3,989,352	301,353	8.82 73.11 78.86
NESS																	
NEE TRE LA GO	D0301	80.0	9,347.92	1.0	785,225	793,078	7,853	0	42,244	30,111	72,375	0	18,941	32,777	51,738	-20,637	-1.83 50.94 55.17
SPINKY HILL	D0302	193.5	5,844.91	1.0	1,158,319	1,149,903	11,584	71,019	314,848	64,746	450,613	244,253	48,241	70,479	376,993	-73,620	-5.10 42.17 51.50
NESS CITY	D0303	370.0	5,275.24	3.0	1,907,000	2,010,395	103,395	149,941	279,904	174,620	624,465	408,799	109,032	190,083	707,914	83,449	3.94 34.94 60.98
BAZINE	D0304	127.0	7,219.14	1.0	949,317	938,810	9,493	25,173	193,113	35,784	254,070	249,384	21,973	38,953	310,310	56,240	5.94 63.35 57.24

Attached 7-4-72 (III)

COUNTY NAME DISTRICT NAME	EST ENROLL 9-20-72	(3) X 1971-72 INC	GENERAL FUND BUDGET					1998-99					ESTIMATED 1992-93					TAX RATE	
			(4) 1971-72	(5) 1972-73	(6) DIFF (5 - 4)	(7) BASIC AID	(8) ADDITIONAL CLIMATIC	(9) STATE AID	(10) TOTAL STATE AID	(11) BASIC AID	(12) 15% BUR-TAX	(13) STATE AID/ INCOME	(14) TOTAL STATE AID	(15) DIFF (14 - 10)	(16) MILL EQUIV	(17) 1991	(18) 1992		
NORTON NORTON COUNTY	089 B0211			3,525,180	3,430,940	105,760	1,909,114	42,013	278,798	2,246,925	1,831,720	149,944	300,219	2,301,865	54,940	3.61	57.97	47.28	
NORTHERN VALLEY	B0212			1,132,196	1,143,918	11,322	443,033	73,472	48,897	585,324	449,913	40,350	74,474	584,937	-387	-0.04	71.54	74.19	
WEST SOLOMON VA	B0213			843,752	852,189	8,437	0	129,577	-49,194	178,773	714	30,397	53,852	84,645	-94,108	-13.20	72.81	94.54	
WISCONSIN	070																		
DANCE CITY	B0430			3,034,510	3,193,600	159,090	1,490,357	0	224,442	1,914,977	1,640,118	137,520	244,535	2,042,173	127,174	9.44	41.74	49.87	
LYNDON	B0431			2,244,823	2,327,222	-82,897	1,357,133	2,280	134,822	1,494,237	1,334,851	82,199	144,741	1,543,511	-49,274	1.73	44.83	47.73	
SANTA FE TRAIL	B0432			5,282,638	5,441,104	158,471	3,278,044	0	349,377	3,427,443	3,102,187	212,897	380,214	3,494,300	-48,707	3.54	43.93	74.15	
HURLINGANE PUBL	B0433			1,858,774	1,910,314	51,538	1,283,894	0	92,412	1,378,308	1,243,540	57,530	100,395	1,401,485	25,377	4.57	51.78	42.94	
HARRIS DEB CTRN	B0434			1,472,001	1,488,721	16,720	1,049,485	22,703	70,715	1,143,103	1,075,805	42,749	74,974	1,195,950	32,447	8.11	52.19	47.04	
OSBORNE	071																		
OSBORNE COUNTY	B0392			2,444,434	2,543,283	128,447	1,132,309	18,945	159,885	1,311,159	1,274,331	-98,448	474,044	1,549,043	237,884	14.95	54.14	48.44	
OTTAWA	072																		
NORTH OTTAWA CO	B0239			2,841,330	3,020,487	189,357	1,332,472	14,403	200,033	1,548,908	1,849,139	123,195	217,747	1,910,081	341,173	18.74	48.95	37.54	
VALLEY	B0240			2,388,000	2,425,451	70,651	1,340,131	22,902	114,147	1,477,180	1,481,745	69,615	124,235	1,675,615	197,835	14.24	44.40	34.54	
PANEE	073																		
FT LARNED	B0495			4,835,577	5,012,125	154,548	1,410,047	808,015	-470,395	2,208,457	1,842,002	301,125	333,822	2,394,949	186,492	4.84	57.54	61.54	
PANEE HEIGHTS	B0494			1,144,723	1,158,191	11,468	0	130,219	58,130	188,349	229,538	34,317	63,278	339,133	180,784	13.60	75.40	59.07	
PHILLIPS	074																		
EASTERN HEIGHTS	B0324			927,919	937,198	9,279	415,709	27,432	44,707	488,048	502,324	27,648	48,647	578,659	90,411	15.04	48.82	31.67	
PHILLIPSBURG	B0325			3,437,900	3,541,834	103,134	1,309,454	229,787	273,194	1,842,639	1,414,815	147,907	297,890	1,882,114	39,475	1.78	45.97	73.11	
LOGAN	B0326			1,439,979	1,453,994	14,395	221,794	299,198	111,928	632,922	377,228	49,187	121,840	548,235	-44,447	-4.59	42.44	32.34	
POTTAMATOMIE	075																		
WYSE	B0320			5,420,104	5,781,387	241,281	3,073,148	25,745	415,721	3,514,414	3,138,571	255,295	452,535	3,844,401	331,787	13.77	50.33	57.28	
KAN VALLEY	B0321			5,412,393	5,841,843	129,450	0	310,844	0	310,844	0	213,514	377,211	390,725	279,859	1.28	23.94	22.84	
OHAWA-HAVENSVIL	B0322			2,280,000	2,348,401	68,401	1,334,056	0	108,429	1,444,484	1,413,390	47,549	118,248	1,579,407	154,723	15.00	71.44	42.92	
POTTAMATOMIE ME	B0323			2,841,717	3,042,197	200,480	1,885,344	0	157,951	2,043,317	1,974,444	97,135	171,938	2,243,757	200,440	19.44	74.32	79.80	
PRATT	076																		
PRATT	B0382			4,957,250	5,113,212	155,942	1,291,849	177,029	423,750	2,092,428	1,367,099	384,123	478,984	2,432,208	339,580	8.49	41.60	58.97	
RYLINE SCHOOLS	B0438			1,897,851	1,944,211	44,340	230,114	389,445	41,410	681,369	839,430	37,793	67,045	944,488	243,099	12.51	52.78	39.20	
RAULING	077																		
HEMLOCK	B0317			327,494	332,749	5,275	44,849	47,809	17,871	130,549	198,050	10,212	19,476	227,738	97,189	20.38	45.28	39.15	
ATHOOD	B0318			2,820,000	2,975,402	75,402	1,033,814	43,711	154,455	1,251,982	1,222,020	93,917	168,133	1,484,070	232,088	14.19	70.98	40.07	
RENO	078																		
HUTCHINSON PUBL	B0308			17,440,484	19,039,308	1,578,822	2,598,443	700,000	2,533,392	5,822,035	2,415,834	1,547,117	2,757,738	4,940,491	1,118,656	8.40	80.47	88.61	
MICROERSON	B0309			5,710,278	5,881,584	171,308	2,298,274	285,434	382,109	2,945,517	2,724,095	234,175	415,948	3,374,218	410,701	11.12	43.42	57.04	
FAIRFIELD	B0310			2,700,028	2,747,247	47,239	857,735	409,494	138,437	1,106,068	1,000,245	85,293	150,914	1,224,472	130,404	5.33	80.73	47.39	
PRETTY PRAIRIE	B0311			1,443,244	1,439,497	14,433	655,475	74,161	83,388	815,024	795,834	51,607	90,772	938,213	123,189	11.41	57.10	45.10	
HAVEN PUBLIC SC	B0312			5,031,832	5,184,915	153,083	2,062,332	274,488	290,615	2,644,833	2,575,027	174,353	315,497	3,067,077	420,242	11.84	54.34	45.98	

Attach #1-43 (III)

COUNTY NAME DISTRICT NAME	EST ENROLL 9-20-92	(3) X 1991-92 INC	BUDGET PER		GENERAL FUND BUDGET				1991-92			ESTIMATED 1992-93					TAX RATE		
			EST 1991-92	DIFF 1992-93	EST. 1992-93	DIFF (5 - 4)	BASIC AID	ADDITIONAL AID	STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	15% BLR-TAX	STATE AID/ INCOME	TOTAL STATE AID	DIFF (12 - 13)	FILL 1991	EST 1992		
RENO	078																		
BADLER	D0313	2,144.5	3,352.70	4.9	7,618,770	8,144,468	525,698	2,145,964	641,302	704,751	3,492,017	2,670,335	437,330	767,160	3,874,828	282,888	1.01	67.96	75.41
REPUBLIC	079																		
PIKE VALLEY	D0426	282.0	5,104.40	3.0	1,472,620	1,516,777	44,177	578,928	114,675	94,842	808,445	709,202	98,831	103,241	871,274	42,829	6.17	52.61	52.52
BELLEVILLE	D0427	697.0	4,934.22	3.0	2,230,498	2,350,840	120,342	1,373,208	0	224,856	1,418,244	1,509,271	137,072	244,768	1,871,111	272,867	14.00	68.35	85.92
HILLCREST RURAL	D0435	143.8	6,749.34	1.0	975,279	985,032	9,753	326,961	0	41,893	368,854	428,995	25,548	45,277	499,440	130,886	21.04	71.62	45.96
RICE	080																		
STERLING	D0436	299.1	3,318.00	1.0	2,906,479	2,954,342	47,863	1,499,739	14,572	180,426	1,694,937	1,507,446	110,183	196,621	1,814,250	119,313	1.72	47.18	45.53
CHASE	D0437	299.1	1,634.00	1.0	1,210,765	1,222,872	12,107	0	229,303	40,276	289,579	242,502	36,999	63,614	345,075	35,496	3.94	45.83	42.33
LYONS	D0438	698.0	3,859.11	3.0	3,850,000	4,020,445	170,445	1,877,154	168,511	293,852	2,339,517	1,963,704	179,923	319,874	2,443,501	123,984	4.09	41.54	68.68
LITTLE RIVER	D0444	578.0	5,998.24	1.1	2,035,185	2,057,681	22,496	274,362	341,333	101,395	736,990	679,638	42,432	110,374	852,444	115,454	4.99	55.00	51.43
RILEY	081																		
RILEY COUNTY	D0371	864.0	1,488.00	3.0	2,560,388	2,649,144	88,756	1,528,846	0	149,763	1,678,629	1,549,686	91,939	163,026	1,804,651	126,022	11.20	55.49	57.24
MANAWATH	D0383	4,358.0	3,388.18	4.9	21,448,957	23,653,935	2,204,978	4,611,751	674,611	2,637,500	7,923,842	5,474,121	1,099,298	2,871,068	9,934,494	2,012,632	13.39	77.17	80.63
BLUE VALLEY	D0384	245.0	4,934.62	3.0	1,375,018	1,434,868	59,850	735,484	0	47,014	902,500	792,058	41,244	72,930	976,274	103,874	11.46	64.80	45.98
ROCKS	082																		
PALCO	D0249	178.0	4,490.03	1.0	1,203,901	1,215,940	12,039	0	205,576	86,192	291,768	0	32,877	93,826	144,203	-145,545	-8.00	43.17	56.28
PLAINVILLE	D0270	470.0	5,407.89	1.0	2,405,920	2,431,979	26,059	277,220	678,680	162,103	1,116,003	684,227	109,285	176,457	941,169	-123,824	-8.40	47.51	56.63
STOCKTON	D0271	424.0	4,661.31	3.0	1,957,750	2,035,688	77,938	625,674	210,199	129,382	875,255	830,303	30,391	140,840	1,059,534	184,279	9.60	49.27	43.40
RUSH	083																		
LACROSSE	D0395	347.0	5,955.68	1.0	2,040,645	2,087,288	46,643	0	482,878	160,748	643,626	356,796	95,170	174,984	626,950	-16,676	-0.74	51.25	53.51
OTIS-BIBON	D0403	268.0	5,274.85	3.0	1,951,583	2,010,132	58,549	652,417	264,213	96,939	1,015,889	945,705	60,399	105,545	1,111,649	96,060	6.27	44.59	42.94
RUSSELL	084																		
PARADISE	D0399	133.0	8,211.69	1.0	1,174,272	1,184,015	9,743	0	74,843	48,792	125,635	0	30,386	53,113	83,499	-42,136	-2.26	50.65	55.33
RUSSELL COUNTY	D0407	1,189.0	5,029.03	1.0	5,841,216	6,039,311	198,095	228,899	700,000	503,134	1,432,035	1,087,602	313,413	547,692	1,948,707	516,672	9.14	69.11	63.53
SHARLINE	085																		
SHARLINE	D0305	7,180.0	3,408.86	4.9	24,448,717	26,144,423	1,715,706	4,871,854	0	3,737,744	8,629,422	2,948,293	2,278,120	4,090,536	9,334,949	707,327	3.99	75.96	89.43
SOUTHEAST OF SA	D0304	984.0	5,325.69	1.0	3,129,909	3,461,289	331,380	859,971	415,274	207,222	1,182,467	1,014,111	124,320	225,872	1,344,003	183,536	6.02	42.11	36.68
ELL-SALINE	D0307	283.0	4,920.61	3.0	1,884,594	1,951,269	66,675	1,233,872	0	89,938	1,293,830	1,339,240	34,372	65,268	1,440,880	147,050	18.34	40.98	29.37
SCOTT	086																		
SCOTT COUNTY	D0466	1,094.0	4,533.34	3.0	4,857,475	5,108,238	250,763	1,051,484	245,851	462,019	1,739,354	1,413,856	285,126	302,933	2,201,915	442,359	10.40	56.72	53.37
BEDFORD	087																		
WICHITA	D0259	44,500.0	3,764.87	2.1	171,415,390	178,748,790	7,333,400	4,253,945	700,000	22,536,161	39,490,106	0	19,383,854	35,417,413	54,800,967	15,310,861	10.20	85.47	82.85
DERBY	D0260	4,225.0	3,537.12	4.9	21,238,083	23,537,846	2,299,763	8,225,172	700,000	1,772,649	10,697,821	9,410,278	1,092,997	1,929,626	12,632,901	1,935,080	14.24	74.08	82.65
HAYSVILLE	D0261	3,302.0	3,415.10	4.9	11,768,433	12,784,891	1,016,458	5,894,118	0	801,134	4,695,254	4,703,294	498,473	872,061	8,073,848	1,378,594	24.66	74.54	72.44
VALLEY CENTER P	D0262	2,135.0	3,332.01	8.8	4,948,900	7,721,121	2,772,221	2,871,741	177,706	671,399	3,720,866	3,154,181	410,449	730,855	4,295,635	574,789	14.87	74.24	86.36
MILWAUKEE	D0263	1,975.0	2,720.28	3.0	5,190,562	5,833,783	643,221	2,761,787	0	425,661	3,387,448	2,875,604	383,929	481,067	3,640,602	253,154	10.32	51.06	43.11
CLEARWATER	D0264	1,020.0	3,992.26	3.0	4,072,108	4,194,271	122,163	1,773,798	132,431	366,792	2,273,021	1,839,366	226,727	389,274	2,445,415	192,394	7.02	60.54	60.32
GOODARD	D0265	2,240.0	3,688.33	3.2	7,774,847	8,325,440	550,593	2,433,398	25,917	693,723	3,163,038	3,201,848	424,983	735,156	4,381,987	1,218,949	25.19	79.32	70.35

Total # - 44
 (VII)

COUNTY NAME DISTRICT NAME	#	EST. GENERAL 1991-92	(3)	(4)	GENERAL FUND BUDGET				1991-92					ESTIMATED 1992-93					TAX RATE		
					EST. 1992-93	DIFF (5-4)	BASIC AID	ADDITIONAL AID GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	15% SUR-TAX	STATE AID/ INCOME	TOTAL STATE AID	DIFF (14-10)	MILL 1991	EST 1992				
																		(14)	(15)	(16)	(17)
BEDFORD																					
08F																					
HAIZE	D0244	3,170.0	4,044.89	1.0	11,338,624	12,950,828	1,611,902	6,257,933	238,854	573,071	7,049,860	7,850,824	250,827	423,820	8,825,471	1,735,611	35.90	60.97	62.68		
RENNICK	D0287	1,448.0	4,210.49	2.0	5,949,427	6,271,445	322,018	2,341,323	63,203	403,188	2,807,914	2,854,724	230,228	438,893	3,545,835	737,941	19.49	75.32	43.12		
CHENEY	D0268	403.0	4,154.63	3.0	2,392,972	2,581,442	188,670	1,237,569	9,004	188,003	1,454,578	1,403,139	114,234	204,651	1,724,024	269,444	20.12	54.63	52.64		
BEAUMONT																					
088																					
LIBERAL	D0490	3,050.0	3,244.41	8.9	11,570,287	12,627,776	1,057,489	2,428,407	700,000	1,183,441	4,322,048	3,438,043	711,787	1,288,241	5,458,071	1,124,023	10.09	40.80	42.99		
KIRKET-PLAIN	D0483	890.0	4,414.95	3.0	2,640,143	2,719,345	79,202	0	641,891	381,277	812,948	765,301	92,990	444,674	1,022,945	209,977	5.34	43.21	39.59		
BREWER																					
089																					
BEAUMONT	D0345	3,315.0	3,380.83	7.1	11,105,725	11,998,079	892,354	1,218,710	700,000	1,238,225	3,277,035	2,121,517	776,896	1,249,754	4,248,169	991,134	9.22	72.68	74.07		
SILVER LAKE	D0372	609.5	4,807.94	3.0	2,935,250	3,023,306	88,056	1,703,871	0	226,890	1,930,841	1,541,074	140,302	244,745	1,948,141	17,880	1.38	57.14	71.24		
ALBURN WASHINGTON	D0437	4,050.0	3,183.43	8.9	13,494,157	15,773,713	2,277,556	1,104,718	700,000	1,781,154	3,885,874	2,704,484	1,073,931	1,738,887	5,739,304	2,133,430	13.77	42.30	47.33		
BREWER HEIGHTS	D0450	3,354.8	3,300.90	8.9	11,074,518	12,040,181	965,663	3,250,444	700,000	1,223,119	5,183,745	3,484,572	784,434	1,342,319	5,883,328	399,740	5.08	45.87	80.91		
TOPSICA PUBLIC	D0501	14,325.0	3,749.64	2.5	53,121,447	55,044,140	1,944,713	4,402,753	433,234	9,325,479	14,311,054	0	5,641,619	10,042,445	15,704,044	1,392,988	3.09	83.78	90.34		
BREWER																					
090																					
HOLME COMMUNITY	D0412	500.0	4,708.62	3.0	2,408,459	2,480,714	72,255	702,144	219,457	285,070	1,104,871	900,208	113,940	201,458	1,215,604	108,735	5.16	35.25	35.08		
BREWER																					
091																					
GOODLAND	D0352	1,170.0	4,224.23	3.0	5,109,396	5,242,678	133,282	1,027,401	547,876	411,977	1,987,254	1,737,211	252,800	448,459	2,438,170	400,916	10.41	35.94	48.73		
BRIDGE																					
092																					
BRIDGE CENTER	D0237	645.0	4,735.11	3.0	2,939,441	3,145,748	206,307	1,143,453	57,607	220,123	1,421,383	1,394,233	134,057	239,616	1,747,904	344,523	17.00	73.70	65.93		
WEST BRIDGE COLN	D0228	195.0	5,744.94	1.0	1,124,057	1,135,803	11,746	494,794	34,148	54,301	585,245	573,790	33,713	39,110	644,613	81,348	12.11	71.16	58.48		
BRIDGE																					
093																					
STAFFORD	D0349	285.0	4,180.14	1.0	1,753,923	1,778,953	25,030	304,012	276,907	120,926	703,845	511,313	74,094	131,635	717,044	13,199	0.85	45.68	68.59		
ST JOHN-HUDSON	D0350	453.5	5,084.64	3.0	2,299,161	2,375,995	76,834	284,223	447,818	143,400	877,441	757,840	88,804	154,316	1,002,980	125,339	4.81	50.92	49.82		
HACKVILLE	D0351	285.5	4,214.17	1.0	1,748,501	1,792,468	43,967	0	141,949	92,999	235,948	63,448	38,224	102,323	224,215	-31,733	-1.11	39.19	42.71		
BRIDGE																					
094																					
STANTON COUNTY	D0452	539.5	5,248.42	1.0	2,815,778	2,840,100	44,322	0	38,404	190,024	228,630	0	114,831	206,654	323,485	95,053	1.35	34.90	34.54		
BRIDGE																					
095																					
HUDSON PUBLIC	D0209	170.0	9,978.45	1.0	1,597,050	1,713,299	116,249	0	39,154	0	39,154	0	28,903	54,803	85,706	24,352	0.35	17.77	19.45		
HUDSON PUBLIC	D0210	1,005.0	5,042.19	1.0	5,012,073	5,138,374	126,301	0	357,484	0	357,484	0	244,542	437,038	691,400	224,114	1.36	18.24	17.04		
BRIDGE																					
096																					
MELTINGTON	D0453	2,025.0	3,387.82	6.9	6,877,743	7,332,319	454,576	2,748,651	123,734	488,837	3,541,222	2,739,102	425,433	749,637	3,934,372	375,150	9.55	74.80	83.49		
CONWAY SPRINGS	D0454	449.0	5,784.63	1.0	2,444,532	2,534,434	89,904	1,232,227	0	142,950	1,375,177	1,294,228	100,084	177,381	1,573,493	178,516	15.39	69.45	82.57		
BELLE PLAINE	D0357	759.0	4,822.81	3.0	3,340,000	3,493,410	153,410	2,145,794	0	241,047	2,386,841	2,044,487	149,438	262,415	2,458,240	71,479	6.50	48.21	82.11		
DRY RD	D0358	448.0	4,822.72	3.0	1,820,282	1,874,889	54,607	1,031,420	27,368	116,944	1,175,954	1,092,635	72,278	127,301	1,293,234	117,280	11.24	54.29	48.85		
MRS. WIA PUBLIC	D0359	294.0	4,822.74	1.0	1,173,199	1,184,932	11,733	334,889	29,742	70,238	434,909	447,814	43,905	74,480	587,001	152,972	14.46	47.35	47.87		
CALDWELL	D0360	234.0	4,822.68	1.0	1,448,850	1,748,405	299,555	642,435	0	104,703	749,338	823,288	42,021	114,152	1,001,441	232,123	20.85	48.77	53.14		
SOUTH HAVEN	D0509	220.0	4,822.09	3.0	1,043,444	1,095,874	52,430	316,241	0	31,449	567,890	631,802	30,574	54,224	718,400	150,710	20.72	43.01	42.04		

Attch #1-45 (III)

COUNTY NAME DISTRICT NAME	EST ENROLL 9-20-92	(3) X 1991-92	BUDGET PER-		GENERAL FUND BUDGET				1991-92				ESTIMATED 1992-93				TAX RATE-		
			(1) 1991-92	(2) 1991-92	(4) EST. 1992-93	(5) DISP (5 - 4)	(6) BASE	(7) ADDITIONAL AGE	(8) TOTAL INCOME	(9) STATE AID/ INCOME	(10) TOTAL STATE AID	(11) MAGIC AID	(12) 15% GR-TAX	(13) STATE AID/ INCOME	(14) TOTAL STATE AID	(15) DIFF (14 - 10)	(16) MILL EQUIV	(17) 1991	(18) 1992
THOMAS	077																		
BREASTER	D0314	142.0	4,501.77	1.0	920,000	932,484	12,484	0	42,977	47,223	110,200	189,043	29,458	51,405	270,104	189,906	14.42	64.43	46.43
COLBY PUBLIC SC	D0315	1,313.0	4,117.43	3.0	5,287,190	5,848,367	281,177	1,778,430	223,185	414,809	2,414,124	2,324,184	232,817	451,214	3,030,219	414,095	15.61	47.96	39.09
GOLDEN PLAINS	D0316	146.5	4,303.99	1.0	999,182	1,009,174	9,992	179,491	61,250	60,194	291,135	331,844	30,947	54,638	417,471	126,334	14.85	59.81	42.04
TREGO	078																		
WAKEENEY	D0208	402.0	4,824.54	3.0	2,924,884	3,012,632	87,746	953,240	284,131	173,373	1,410,744	1,200,631	105,274	188,726	1,594,631	183,887	7.43	49.77	46.18
WARSAW	099																		
HILL CREEK VILL	D0329	545.0	4,470.77	3.0	2,532,244	2,408,210	75,944	1,029,821	81,753	285,984	1,397,338	881,088	143,617	311,309	1,356,014	-41,544	-2.59	60.39	74.69
WARSAW EAST	D0330	400.0	4,874.03	3.0	3,023,625	3,114,334	90,709	1,642,812	94,874	135,817	1,895,505	1,740,341	95,435	169,614	2,605,432	109,927	7.42	44.03	45.10
WALLACE	100																		
WALLACE COUNTY	D0241	289.0	4,845.18	3.0	1,419,638	1,442,228	42,590	347,478	96,170	102,827	546,475	534,077	42,094	111,933	708,104	141,429	11.37	60.77	50.88
WELBURN	D0242	195.5	7,082.13	1.0	733,000	754,634	21,634	0	153,794	22,142	175,934	238,198	13,444	24,103	295,745	119,829	14.03	41.55	44.09
WASHINGTON	101																		
NORTH CENTRAL	D0221	170.0	4,154.85	1.0	1,111,312	1,122,425	11,113	372,792	111,320	44,633	328,745	314,514	26,827	48,585	391,928	43,183	7.74	49.44	42.00
WASHINGTON SCH	D0222	370.0	5,305.18	1.0	2,132,827	2,174,088	21,261	1,143,911	27,287	124,241	1,317,459	1,140,870	75,715	137,442	1,374,027	34,568	3.94	55.84	53.71
WARREN	D0223	375.0	5,417.64	1.0	2,071,144	2,091,877	20,733	474,832	180,483	159,841	814,874	449,351	95,545	174,018	939,112	124,234	7.23	60.70	54.34
CLIFTON-CLYDE	D0224	390.0	5,184.37	3.0	2,123,000	2,184,689	61,689	847,384	198,090	161,428	1,147,102	1,098,045	61,670	110,411	1,270,124	123,024	8.18	51.20	47.55
MICHITA	102																		
LEWIS	D0447	574.0	5,008.20	3.0	2,949,842	3,038,941	89,099	515,472	0	333,649	849,141	561,970	204,040	343,217	1,131,247	282,106	10.42	68.51	61.54
MILBURN	103																		
ALTOONA-MIDWAY	D0387	380.5	5,349.38	1.7	2,053,789	2,087,700	33,911	1,180,317	110,581	73,151	1,344,049	1,374,431	44,442	79,429	1,498,922	134,873	14.49	39.00	25.84
NEEDHAM	D0441	710.0	4,899.79	3.0	3,510,700	3,616,018	105,318	2,209,728	121,672	179,875	2,511,275	2,305,478	109,435	193,804	2,610,937	99,662	7.44	38.27	42.54
FREDONIA	D0484	894.0	4,723.31	3.0	4,225,000	4,339,049	114,049	2,048,934	177,728	244,387	2,491,071	2,305,795	150,487	244,029	2,722,311	231,240	10.14	43.42	60.34
MOOREHEAD	104																		
YATES CENTER	D0344	400.0	3,874.09	3.0	2,400,000	2,471,977	71,977	1,095,232	184,499	157,698	1,437,429	1,282,978	94,714	171,444	1,549,358	111,929	5.49	43.38	42.60
MYAMOTTE	105																		
TURKEY-KANSAS C	D0202	3,840.0	3,599.75	5.7	13,794,932	14,491,140	696,208	5,944,951	700,000	472,933	7,337,884	7,847,285	342,474	732,525	8,922,384	1,384,500	19.21	69.30	60.13
PIPER-KANSAS CI	D0203	1,180.0	4,507.98	2.2	5,134,841	5,439,048	304,207	2,070,404	700,000	284,731	3,057,335	2,495,009	147,849	312,122	2,954,980	-102,335	-2.56	51.04	47.25
BONNER SPRINGS	D0204	2,140.0	3,710.33	2.4	7,813,943	8,220,940	406,997	2,374,157	571,034	747,521	3,494,714	2,565,604	392,158	813,718	3,771,480	74,744	1.85	75.05	87.93
KANSAS CITY	D0500	21,119.0	3,804.34	1.0	79,631,059	81,189,884	1,558,825	34,898,444	321,144	7,261,920	44,481,808	34,539,848	3,521,419	7,905,002	45,944,289	1,484,781	3.35	57.27	60.68

STATE TOTALS		429,508.4	833.2		1,805,250,957	1,868,248,415	470,326,779	201,701,534		201,701,534	514,041,910	447,985,297	222,000,007		121,924,074	17,279.73			
		1,500,942.80	1,719,082.542								726,041,183	111,943,342			2,720.76	14,986.01			

Attached #1-46 (III)

JAMES E. LOWTHER
REPRESENTATIVE, THIRTY NINTH DISTRICT
LYON COUNTY
1549 BERKELEY ROAD
EMPORIA, KANSAS 66801



TOPEKA

HOUSE OF
REPRESENTATIVES

February 18, 1992

Testimony

Before House Education Committee in support of HB 2914

No one knows better than you--members of the Education Committee-- that there remains a long row to hoe before we are ready to plant the seeds of equity for school finance. Last week you considered a plan fashioned under pressure--pressure of court challenge and pressure from the legislative calendar. Some claim it's great, others claim it's terrible. The press has called it "radical". Opponents term it "socialistic". It embodies some concepts that I am reluctant to support.

In fact, it is those components of the task force proposal embodied in HB 2892 that were the motivation for me to develop HB 2914. Many people besides myself are not ready to cross over the bridge into unknown territory as we would be asked to do with HB 2892.

I realize that there may be many alternatives suitable to the court that could be developed given enough time. Time is essential to adopt a new concept to the point of acceptance.

It's my conviction that the version of the School District Equalization Act as embodied in HB 2914 is an alternative that will carry us forward until a new concept can be developed and accepted. Why venture into unchartered waters when it is not necessary now? I'm convinced after listening to the testimony last week that the legislation proposed in HB 2892 will be challenged in courts if passed by the Legislature.

I am presenting this proposal as an alternative: It is possible, it is constitutional, it's equitable. All the red flags are gone while some added features provide more equalization than when the SDEA was first implemented some twenty years ago. Of course it raises twenty year old arguments that the so-called rich districts get treated badly, but I say, "not that badly". No school district will have to reduce spending under this proposal and only 30 some districts will receive less state aid.

You have before you a plan that uses the Governor's additional money, \$217 million. The increased income tax estimate adds

*Education
Attachment #2
2/20/92*

\$21 million for a total of \$238 million. This is at least \$100 million less new money than in the bill heard last week! Yet, property taxes under this bill would fall an estimated 12.6 mills on the average statewide which is almost the same as in HB 2892.

The rationale for this legislation is that the SDEA has served its purpose well and has provided a fundamentally sound approach to school finance. Current litigation was prompted more by the low level of state funding of the formula than by fundamental philisophical issues. This legislation suggests that perhaps it is preferable to await guidance from the Kansas Supreme Court regarding the constitutional flaws that might exist. The court has not ruled, of course, on the constitutionality of the current state funding system and for the most part, complaints cited in current litigation have been taken care of or would be, by provisions of this bill. If this bill passed, it is conceivable that the 1993 Legislature would be able to address school finance issues better informed as to the constitutional requirements for funding public education in Kansas.

House Bill 2914 proposes amendments to the School District Equalization Act to do several things. These are itemized on the handout I have given you.

I have some comments to make about some of the proposed amendments.

Item No. 2 concerns a minimum expenditure level--in this bill there would be no maximum expenditure per pupil. In fact, the legislation would recognize that "educational opportunity" is the right of local Boards of Education, elected by the voters of the school district, to determine what over and above basic educational requirements established by the state board, is needed or is desirable.

Concerning the income tax rebate, a review of the development of the School Districts Equalization Act indicates that the income tax rebate was offered in place of local option income or earning taxes. HB 2914, in order to minimize the negative effect on income intensive districts, would phase out the rebate over four years.

Under Item 9, the equalization of the capital outlay fund is designed to eliminate a provision deemed vulnerable to the constitutional test.

Not included in the items above are the formulas for funding special education and transportation. They would be retained under current law with a goal of funding 100% of the actual costs.

I would point out the last paragraph which refers to the proposed amendment that would require school districts access the income component of district wealth. This version would impose a surtax on individuals living in the school district up to 15% of their state income tax liability.

Attach # 2-2

This is a variation of the idea in Representative Crumbaker's bill HB 2826. As originally intended in the concept of this legislation, the amendment also provides for a local option income tax subject to a protest and vote by the patrons of the school district.

Finally, this legislation has a dual objective of providing property tax relief. It would require funding at a level comparable to the Governor's budget recommendation of \$217 million. I want to point out, that any school finance plan, if it is to meet the test of constitutionality and in addition provide any measure of property tax relief, will require significant funding by this legislature. For plans under consideration, success is contingent on enactment of additional sales and/or income taxes and/or some of the measures recommended by the Governor.

With these modifications incorporated in the current SDEA, I feel it would withstand a constitutional challenge. And even more important to more people in Kansas, the concept in this bill keeps intact the principle of local control.

1992 H.B. 2914
LOWTHER PLAN

BRIEF:

H.B. 2914 proposes amendments to the School District Equalization Act to do the following:

1. Budget Controls. The per pupil budget controls for the 1992-93 school year would be 100.5 percent to 101.5 percent. (Under present law, the per pupil budget controls for 1992-93 are 101 percent to 103 percent.)

In addition, a technical change is made concerning school district access to accumulated budget authority to limit the amount that may be used in any one year to the difference between the "determinable percentage" and the "multiplicand component of the determinable percentage." (In other words, with budget per pupil controls of 100.5 percent to 101.5 percent, the amount of accumulated budget authority that can be used is 1.0 percent. Under the present law, the amount of such authority that can be used is 1.5 percent. This amendment returns the law to the pre-1991 form.)

2. Minimum Expenditure Level. Overriding the per pupil budget controls is a minimum expenditure requirement. Under it, no district is permitted to budget or spend in any school year less than an amount equal to 80 percent of the median budget per pupil in the district's enrollment category in the preceding school year.

(This provision is designed to narrow the range between high and low per pupil expenditure levels among school districts and ensure even the most conservative districts are spending at levels not far different from the median budget per pupil in the enrollment category.)

3. Budget Appeals. A new budget appeal reason is authorized for programming for at-risk pupil assistance plans (as defined in K.S.A. 1991 Supp. 72-9901). A district is permitted to request the State Board of Tax Appeals for additional budget authority when the cost of providing programs or services to at-risk children causes an increase in operating expenses greater than the district otherwise is permitted to budget.

4. Income Tax Rebate. The income tax rebate, presently set at 24 percent of income tax liability of residents after credits, except for credits for taxes paid to another state and except for withholding and estimates, would be phased out over a four year period, as follows: 1991 income filed in 1992 - 18 percent, 1992 income filed in 1993 -- 12 percent, 1993 income filed in 1994 -- 6 percent, 1994 income filed in 1995 and thereafter -- none.

5. District Wealth Component of Local Effort. The use of taxable income as an element of the definition of "district wealth" is phased out over a four year period. Presently, 24 percent of the taxable income of resident individuals and the assessed valuation of the district constitute "district wealth." The percentage of taxable income considered for this purpose is linked to the income tax rebate percentage. Consequently, the phase-out of the use of taxable income in district wealth is coordinated with the phase-out of the income tax rebate. In the 1992-93 school year, 18 percent of taxable income is used; in 1993-94, 12 percent; in 1994-95, 6 percent; and in 1995-96 and thereafter taxable income is no longer considered a part of district wealth.

attach # 2-4

6. Mineral Production Tax Receipts Added to "Local Effort" Measurement. Mineral production tax receipts credited to the general fund of a school district in the preceding year are treated as local effort, i.e., as a measure of the local district's ability to provide funding for the public schools.

(This revenue source currently is available to some school districts. These revenues are outside of the equalization features of the School District Equalization Act.)

7. Minimum Effort Requirement Categorical Aid Penalty. The threshold for applying the categorical state aid penalty to school districts having low general fund tax rates as compared to other districts is increased from three-fifths to four-fifths of the median general fund tax rate of all school districts in the state. Technical changes reflect the phase-out of income tax rebate in connection with this penalty provision.

8. Power Equalization of the Technology Education Mill Levy. The authorization for a two mill tax levy for technology education is repealed and the amount being levied under this authority is power-equalized by adding the amount levied for this purpose in 1991 to the base budget per pupil of the district for the purpose of establishing the 1992-93 per pupil budget limitations of a school district. Amendments permit school district transfers from the general fund to the technology education fund and the deposit of miscellaneous revenues in this fund. "Technology education program" is defined as a program to incorporate electronic computer and communications technologies into educational programs of the school district, including improvement and integration of on-line information management and communications systems in all application areas. Expenditures for technology education cannot be made from the school district general fund.

8. Hold Harmless. The hold harmless provisions of the current law are eliminated.

(The present law, based on the 1990-91 general state aid and income tax rebate (combined) per pupil, provides for hold harmless aid at 50 percent of the 1990-91 amount in 1992-93 and 25 percent of such amount in 1993-94. After 1993-94, there is no hold harmless aid provision.)

9. Capital Outlay Levy Equalization Aid. School districts obligated to make capital outlay payments are entitled to state equalization aid from the new state School District Capital Improvements Fund which is established in the State Treasury. Such aid is in the same proportion to the amount of the capital outlay obligation for the year as the district's ratio of general state aid bears to its general fund budget.

(This is a new program, designed to extend state equalization aid to the area of capital expenditures.)

In addition to the above changes in the School District Equalization Act, an amendment is proposed to provide school districts with a local option income tax as an alternative to exclusive reliance on the local property tax to produce revenue to account for the district wealth component of a school district's local effort.

Attachment 2-5

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

	Estimated Current Law 1991-92	Proposed Plan 1992-93
USD General Fund Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority	\$ -----	\$ 1,793,555
	-----	23,475
TOTAL	\$ 1,718,666	\$ 1,817,030
General State Aid Basic Additional Guarantee	\$ 477,235 49,742	\$ 792,009 0
SUBTOTAL	\$ 526,977	\$ 792,009
Special Provision for Appeals Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority (d)	0	13,724
TOTAL, General State Aid	\$ 526,977	\$ 805,733
Income Tax Rebate	201,692	161,244
TOTAL, General Aid, SDAVTR, & Rebate	\$ 728,669	\$ 966,977
Transportation Aid	44,550	44,550(e)
GRAND TOTAL Increase over 1990-91	\$ 773,219	\$ 1,011,527 238,308
State Aid Ratio (b)	30.7%	44.3%
State Aid and Income Tax Ratio (c)	42.2%	53.2%
Est. Property Tax Increase	\$ 125,799	\$ (188,252)
Est. KPERS Requirement		
Est. KPERS Increase over 1991-92		

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

SCHOOL DISTRICT EQUALIZATION ACT -- COMPARISON OF PRESENT LAW
WITH PROPOSED NEW PLAN FOR 1992-93

	Current Law	Proposed Plan
Basic Budget Controls	3% - 9%	.5% - 1.5% plus 0.9% for 4th enr. cat. not to exceed median of 5th enr. cat.* or 80% of median
Decline in Enrollment	Use prior year's enrollment if decline is less than 4% for large enrollment category or less than 10% for the two small enrollment categories (0-400). A mathematical linear transition will be computed for districts in the 400-2,000 category which will vary 4%-10%. If enrollment declines more than specified percentages, the budget computation is based on prior year's enrollment less the number of pupils the enrollment exceeds the percentage threshold	Same
Hold Harmless	N.A.	None
Local Effort Rate	N.A.	5.055%
District Wealth	Two-year average of assessed val. and taxable income	One-year assessed val. & 18% of taxable income
Income Tax Rebate	24% of liability before credits for taxes paid to another state.	Same
P.L. 874	Percent of local revenue equalized to total local revenue	Same
Motor Vehicle Excise Tax & IRB's	Prior year's motor vehicle & IRB in lieu payments as part of local effort	Same
Appeals	Construction, spec. ed., utilities, transportation, enrollment, elem. guidance, & bilingual ed.	Same
Transfers from General Fund	Transportation, spec. ed., driver training, adult ed., adult supp., food service, voc. ed., capital outlay, bilingual ed., inservice ed., parent ed., & educ. excellence funds	Same
Enrollment Categories	0-199.9 200-399.9 400-1,999.9 2,000-9,999.9 10,000 and over	Same
Minimum Levy	None	Reduce cat. aid until gen. fund mill rate equals 4/5ths of state median or state aid is zero**
Technology Levy	Up to 2-mill levy	Power equalized

PREPARED BY: State Department of Education and
Legislative Research Department
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Date: February 19, 1992

*In addition, prior year's increases in social security, insurance, utilities, and unused budget authority. (Authorizes up to 1% of unused budget authority in 1992-93.)

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

Cater #2-10

PROPOSED STATE AID PLANS
1992-93 School Year
(Amounts in Thousands)

	Actual <u>1991-92</u>	Proposed Plan <u>1992-93</u>
General Fund Budget Limitations	1%-2% plus 1% subject to protest petition	.5%-1.5% plus 5.9% for 4th enr. cat. not to exceed median of 5th cat. or 80% of median
Est. General Fund Budget	1,718,666	1,817,030
Percent Budget Increase	4.4%	5.7%*
General State Aid (including additional guarantee)	526,977	805,733
Income Tax Rebate (a)	201,692	161,244
Ratio of General State Aid and Income Tax Rebate to Budget	42.2%	53.2%
Est. Property Tax Increase (b)	125,799	(188,252)
Est. Property Tax Rate Increase	8.6 mills	(12.6 mills)
Est. Percent Increase in Teacher Salaries (b)	3.5%	5.2%**

General Assumptions

- USD cash balance on July 1, 1992, is same as July 1, 1991
- Enrollment increase of 1.3% or approximately 5,540 students on
September 20, 1992

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

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

<u>FTE</u> <u>9-15-87</u>	<u>FTE</u> <u>9-20-88</u>	<u>FTE</u> <u>9-20-89</u>	<u>FTE</u> <u>9-20-90</u>	<u>Est. FTE</u> <u>9-20-91</u>	<u>Est. FTE</u> <u>9-20-92</u>
399,979.0	403,822.9	408,394.0	414,592.7	423,968.6	429,508.0

* The statewide average budget increase will be approximately 4.2% for all enrollment categories except the fourth. This increase takes into account enrollments, social security, utilities, appeals to the State Board of Tax Appeals, and unused budget authority.

** The statewide average salary increase will be approximately 3.7% except for the fourth enrollment category.

Attach # 2-7

COLUMN EXPLANATION

- Column
- 1 - Estimated September 20, 1992, FTE enrollment
 - 2 - 1991-92 estimated general fund budget per pupil
 - 3 - 1992-93 estimated percentage increase authorized in general fund budget per pupil utilizing the following medians

0-399.9 (use 200-399.9 category median)	\$ 5,404
400-1,999.9 (use 200-399.9 category median with linear transition)	\$5,404 - 1.261250 (E-400)
2,000-9,999.9 (use 2,000-9,999.9 category median) Plus 5.9% of preceding year except for USD's whose BPP exceeds the 5th enrollment category median	\$ 3,386
10,000 and over (use 10,000 and over category median)	\$ 3,806
 - 4 - 1991-92 estimated general fund budget
 - 5 - 1992-93 estimated general fund budget utilizing budget controls of .5% - 1.5% plus 5.9% for 4th enrollment category not to exceed median of the 5th enrollment category
 - 6 - Difference (Column 5 - 4)
 - 7 - 1991-92 estimated general (basic) state aid
 - 8 - 1991-92 estimated additional guarantee (hold harmless clause)
 - 9 - 1991-92 estimated income tax rebate
 - 10 - 1991-92 estimated total state aid (Columns 7 + 8 + 9)
 - 11 - 1992-93 estimated general (basic) state aid
 - 12 - No hold harmless provision in this plan
 - 13 - 1992-93 estimated income tax rebate
 - 14 - 1992-93 estimated total state aid (Columns 11 + 12 + 13)
 - 15 - Difference (Column 14 - 10)
 - 16 - 1992-93 millage equivalency of Column 15 (Column 15 divided by assessed valuation)
 - 17 - 1991-92 general fund mill rate
 - 18 - ESTIMATED 1992-93 General fund mill rate

REVISED		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
		BUDGET PER-			GENERAL FUND BUDGET				1991-92					ESTIMATED 1992-93				TAX RATE-	
COUNTY NAME	#	EST ENROLL	%		EST.	DIFF	BASIC ADDITIONAL	STATE	TOTAL	STATE	BASIC ADDITIONAL	STATE	TOTAL	STATE	DIFF	MILL	ESTI		
DISTRICT NAME	#	9-20-92	1991-92	INC	1991-92	1992-93	(5 - 4)	AID	GUARANTEE	INCOME	AID	AID	GUARANTEE	INCOME	AID	(14 - 10)	EQUIV	1991	1992

ALLEN	001																		
MARSHTON VALLEY	D0256	362.0	4,347.04	1.5	1,623,618	1,647,975	24,357	740,171	138,870	117,753	996,794	968,692	0	94,057	1,062,749	65,955	5.73	46.90	42.73
IOLA	D0257	1,790.0	3,488.74	1.5	6,243,101	6,338,515	95,414	3,361,546	0	477,500	3,839,046	4,263,452	0	381,410	4,644,862	805,816	29.71	71.03	35.89
HUMBOLDT	D0258	610.0	4,531.61	1.5	2,827,725	2,870,138	42,413	1,568,931	69,186	160,894	1,799,011	1,927,832	0	128,516	2,056,348	257,337	17.21	60.43	41.30
ANDERSON	002																		
GARNETT	D0365	1,040.0	4,239.54	1.5	4,407,000	4,475,255	68,255	1,665,063	227,639	357,989	2,250,711	2,505,797	0	285,948	2,791,745	541,034	17.78	54.25	33.50
CREST	D0479	316.0	4,873.82	1.5	1,545,000	1,568,177	23,177	880,823	132,927	58,139	1,071,889	1,070,359	0	46,439	1,116,798	44,909	5.22	50.17	47.35
ATCHISON	003																		
ATCHISON CO COM	D0377	768.5	5,150.84	0.5	3,958,422	3,978,209	19,787	1,934,760	20,681	205,993	2,161,434	2,448,142	0	164,540	2,612,682	451,248	22.13	63.99	35.14
ATCHISON PUBLIC	D0409	1,685.8	3,639.84	1.5	6,156,417	6,248,776	92,359	2,215,317	77,256	737,258	3,029,831	3,362,935	0	388,895	3,951,830	921,999	24.65	63.00	33.50
BARBER	004																		
BARBER COUNTY N	D0254	750.0	4,395.86	1.5	3,367,232	3,417,739	50,507	475,442	608,749	244,842	1,329,033	1,346,678	0	195,571	1,542,249	213,216	5.80	48.34	42.72
SOUTH BARBER	D0255	320.0	5,087.52	1.5	1,671,249	1,696,318	25,069	41,553	319,782	110,550	471,885	442,052	0	88,304	530,356	58,471	2.70	50.55	48.85
BARTON	005																		
CLAFLIN	D0354	300.0	5,574.67	0.5	1,588,782	1,660,762	91,980	307,642	224,504	97,877	630,043	705,645	0	78,181	783,826	153,783	10.23	57.87	53.16
ELLINWOOD PUBLI	D0355	575.0	5,115.30	1.5	2,895,773	2,985,417	89,644	1,048,367	309,973	192,920	1,551,260	1,583,130	0	154,098	1,737,228	185,968	8.79	47.78	42.43
GREAT BEND	D0428	3,370.0	3,206.52	7.4	10,805,000	11,605,606	800,606	1,857,640	700,000	1,587,742	4,145,382	5,138,391	0	1,268,232	4,406,623	2,261,241	26.32	66.56	44.92
HOTSPRINGTON	D0431	770.0	4,274.59	1.5	3,338,886	3,388,966	50,080	1,351,941	221,807	244,967	1,818,715	1,960,325	0	195,671	2,155,996	337,281	14.24	51.05	34.97
BOURBON	006																		
FORT SCOTT	D0234	2,030.0	3,178.41	7.4	6,592,349	7,060,189	467,840	2,568,796	211,178	718,752	3,498,726	4,081,749	0	574,113	4,655,862	1,157,136	29.05	68.56	47.46
UNIONTOWN	D0235	485.0	4,594.32	1.5	2,265,000	2,298,972	33,972	1,400,172	62,723	87,031	1,549,926	1,556,478	0	69,517	1,625,995	76,069	7.32	38.29	33.50
BROWN	007																		
HIAMATHA	D0415	1,215.0	4,209.25	1.5	5,120,127	5,196,935	76,808	2,199,659	137,117	363,421	2,700,197	3,073,948	0	290,288	3,364,236	664,039	21.46	62.68	37.13
SOUTH BROWN COU	D0430	690.0	4,532.48	1.5	3,109,280	3,174,324	65,044	1,875,983	85,211	148,493	2,109,687	2,242,413	0	118,611	2,361,024	251,337	18.37	57.71	39.84
BUTLER	008																		
LEON	D0205	790.0	3,925.96	1.5	3,079,913	3,183,597	68,884	1,702,010	23,860	181,332	1,907,202	2,042,301	0	144,842	2,187,143	279,941	15.93	49.24	33.50
REMINGTON-WHITE	D0206	525.0	5,259.82	0.6	2,685,140	2,777,749	92,609	905,021	110,982	183,102	1,199,105	1,464,271	0	146,256	1,610,527	411,422	22.06	64.45	41.66
CIRCLE	D0375	1,294.0	4,165.18	1.5	5,393,902	5,474,820	80,918	977,339	700,000	376,595	2,053,934	2,229,697	0	300,811	2,530,508	476,574	9.00	48.42	38.58
ANDOVER	D0385	1,749.0	3,609.70	1.5	6,167,171	6,408,074	240,903	1,859,531	70,351	683,914	2,613,796	3,353,903	0	546,286	3,900,189	1,286,393	31.50	78.26	44.13
ROBE HILL PUBLI	D0394	1,524.0	4,075.65	0.9	5,864,855	6,269,782	404,927	3,445,155	0	456,606	3,901,761	4,519,691	0	364,720	4,884,411	982,650	50.68	80.47	42.40
DOUGLASS PUBLIC	D0396	775.0	4,760.59	1.5	3,597,101	3,744,800	147,699	2,366,788	0	220,253	2,587,041	2,746,646	0	175,930	2,922,576	335,535	31.18	55.21	33.50
AUGUSTA	D0402	2,126.6	3,232.23	7.4	6,726,604	7,382,301	655,697	2,624,212	0	845,048	3,469,260	4,413,521	0	674,994	5,088,515	1,619,255	46.74	77.76	42.33
EL DORADO	D0490	2,250.0	3,321.06	7.4	7,375,088	8,025,345	650,257	1,678,266	394,703	1,007,739	3,080,708	3,864,481	0	804,946	4,669,427	1,588,719	28.69	64.93	43.59
FLINTHILLS	D0492	230.0	5,535.13	0.5	1,325,663	1,332,293	6,630	396,905	84,845	61,235	542,985	626,026	0	48,912	674,938	131,953	11.94	59.36	43.92
CHASE	009																		
CHASE COUNTY	D0284	563.0	4,191.83	1.5	2,360,000	2,395,402	35,402	809,188	150,420	138,124	1,097,732	1,262,201	0	110,328	1,372,529	274,797	12.49	49.94	35.29

attached # 29

REVISED		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
		BUDGET PER-			GENERAL FUND BUDGET				1991-92				ESTIMATED 1992-93				TAX RATE-		
COUNTY NAME	#	ENROLL	%		EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	STATE	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	MILL	EST	
DISTRICT NAME	#	9-20-92	1991-92	INC	1991-92	1992-93	(5 - 4)	AID	GUARANTEE	INCOME	AID	AID	GUARANTEE	INCOME	AID	(14 - 10)	EQUIV	1991	1992

CHAUTAUGUA	010																		
CEDAR VALE	D0285	190.0	4,892.44	1.5	867,430	943,508	76,078	273,972	71,223	54,005	399,200	536,572	0	43,137	579,709	180,509	24.22	52.62	34.50
CHAUTAUGUA COUN	D0286	495.0	5,199.45	1.5	2,612,723	2,651,914	39,191	1,433,752	29,418	121,562	1,584,732	1,571,172	0	97,099	1,668,271	83,539	6.35	37.31	33.50
CHEROKEE 011																			
RIVERTON	D0404	718.0	4,581.47	1.5	3,289,494	3,338,836	49,342	2,033,982	277,073	91,820	2,402,875	2,399,735	0	73,342	2,473,077	70,202	4.36	37.95	36.82
COLUMBUS	D0493	1,305.0	4,010.73	1.5	5,238,013	5,316,582	78,569	2,305,900	317,132	312,504	2,933,536	3,212,635	0	249,617	3,462,232	526,716	16.06	53.36	35.10
GALENA	D0499	740.0	4,602.91	1.5	3,449,881	3,501,627	51,746	2,741,805	0	151,283	2,893,088	2,897,231	0	120,840	3,018,071	124,983	20.71	47.96	33.50
BAKTER SPRINGS	D0508	860.0	4,803.17	1.2	4,087,500	4,179,050	91,550	2,656,355	0	246,823	2,903,378	2,904,728	0	197,153	3,101,881	198,503	15.64	43.28	33.50
CHEYENNE 012																			
CHEYLIN	D0103	220.0	6,527.60	0.5	1,452,391	1,459,653	7,262	0	26,087	83,487	109,574	153,299	0	66,686	219,985	110,411	5.93	39.97	52.55
ST FRANCIS COMM	D0297	430.0	5,041.95	1.5	2,160,477	2,200,359	40,082	675,915	108,366	139,480	923,761	1,084,322	0	111,412	1,195,734	271,973	15.50	51.25	33.50
CLARK 013																			
MINNEOLA	D0219	195.0	5,374.48	1.1	1,084,571	1,095,980	11,409	78,680	169,256	78,704	326,640	318,602	0	62,866	381,468	54,828	4.29	54.53	50.27
ASHLAND	D0220	274.5	5,352.72	1.5	1,469,323	1,490,815	21,492	0	7,640	119,743	127,383	131,859	0	95,647	227,506	100,123	-4.22	49.48	45.27
CLAY 014																			
CLAY CENTER	D0379	1,625.0	3,522.84	1.5	5,800,000	5,887,000	87,000	2,558,568	0	493,631	3,052,199	3,235,427	0	394,294	3,629,721	577,522	15.94	51.31	33.50
CLOUD 015																			
CONCORDIA	D0333	1,335.0	4,017.18	1.5	5,421,187	5,524,931	103,744	2,356,713	14,410	441,157	3,012,280	3,504,231	0	352,380	3,856,611	844,331	29.80	73.79	38.59
SOUTHERN CLOUD	D0334	257.0	5,346.38	1.5	1,371,347	1,394,631	23,284	502,409	88,983	78,668	670,060	749,007	0	62,837	811,844	141,784	13.49	48.80	33.73
COFFEY 016																			
LENO-WAVERLY	D0243	525.0	4,348.21	1.5	2,332,817	2,367,805	34,988	1,329,133	142,632	152,425	1,624,190	1,622,390	0	121,752	1,744,142	119,932	9.31	46.50	38.32
BURLINGTON	D0244	963.5	5,108.78	0.5	4,730,730	4,946,917	216,187	0	220,234	0	220,234	0	0	0	0	-220,234	-0.42	9.12	10.34
LEROY-GRIDLEY	D0245	345.0	5,067.62	1.5	1,728,057	1,774,352	46,495	601,870	228,787	107,500	938,157	937,228	0	85,868	1,023,096	84,939	5.91	45.30	42.38
COMANCHE 017																			
COMANCHE COUNTY	D0300	430.0	5,579.55	0.5	2,404,230	2,416,250	12,020	0	532,559	141,230	673,789	518,570	0	112,810	631,380	-42,409	-1.39	51.38	54.22
COMBLEY 018																			
CENTRAL	D0462	370.0	4,951.05	1.5	1,815,550	1,859,368	43,818	893,297	37,142	94,766	1,025,205	1,163,733	0	75,695	1,239,428	214,223	18.64	59.53	39.70
UDALL	D0463	415.0	4,805.51	1.5	1,931,814	2,024,200	92,386	1,168,315	0	132,129	1,300,444	1,457,892	0	105,540	1,563,432	262,988	34.08	72.72	44.11
WINFIELD	D0465	2,455.0	3,536.78	6.2	8,537,782	9,343,730	805,948	2,586,956	232,695	962,772	3,782,423	4,851,597	0	769,028	5,620,625	1,838,202	32.92	78.76	52.47
ARKANSAS CITY	D0470	3,050.0	3,427.61	6.4	10,466,197	11,136,053	669,856	3,812,191	507,093	1,023,107	5,342,391	6,375,153	0	817,221	7,192,374	1,849,983	30.14	70.89	46.17
DEXTER	D0471	155.0	6,145.05	0.5	998,570	1,003,564	4,994	473,174	45,097	39,617	557,888	581,560	0	31,645	613,205	55,317	9.05	50.88	39.87
CRAMFORD 019																			
NORTHEAST	D0246	570.0	4,152.80	1.5	2,398,240	2,434,214	35,974	1,563,583	0	137,356	1,701,139	1,735,202	0	109,875	1,845,077	143,938	16.40	49.27	33.50
CHEROKEE	D0247	793.5	4,751.51	1.5	3,770,320	3,826,876	56,556	2,175,204	130,239	177,921	2,483,364	2,668,373	0	142,117	2,810,490	327,126	20.55	56.20	33.50
GIRARD	D0248	1,103.0	3,970.47	1.5	4,413,180	4,479,378	66,198	2,557,695	48,163	330,058	2,935,916	2,831,378	0	263,638	3,095,016	159,100	7.94	38.57	33.50
FRONTENAC PUBLI	D0249	480.0	4,691.42	1.5	2,261,263	2,312,848	51,585	1,350,072	0	145,200	1,495,272	1,476,269	0	115,981	1,592,250	96,978	11.14	42.10	33.50
PITTSBURG	D0250	2,925.0	3,105.98	7.4	9,187,501	9,867,356	679,855	3,062,134	317,335	1,295,101	4,674,570	5,408,379	0	1,034,480	6,442,859	1,768,289	31.37	64.44	40.14

Attch # 2-10

REVISED		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)		
		BUDGET PER-			GENERAL FUND BUDGET					1991-92					ESTIMATED 1992-93					TAX RATE-	
COUNTY NAME	#	EST ENROLL	X		EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL		DIFF	MILL	EST			
DISTRICT NAME	#	9-20-92	1991-92	INC	1991-92	1992-93	(5 - 4)	AID	GUARANTEE	AID/	STATE	AID	GUARANTEE	AID/	STATE	(14 - 10)	EQUIV	1991	1992		

DECATUR	020																				
OBERLIN	D0294	652.0	4,503.11	1.5	2,900,000	2,980,070	80,070	1,035,067	19,017	207,725	1,261,809	1,465,963	0	165,923	1,631,886	370,077	16.15	50.27	33.50		
PRAIRIE HEIGHTS	D0295	100.0	7,090.17	0.5	730,287	733,939	3,652	154,194	60,358	28,377	242,929	294,878	0	22,667	317,545	74,616	13.28	83.56	66.28		
DICKINSON																					
BOLTON	D0393	327.0	5,982.47	0.5	1,959,260	1,969,054	9,794	888,024	37,341	109,251	1,034,616	1,140,250	0	87,267	1,227,517	192,901	18.42	57.19	33.50		
ARILENE	D0435	1,430.0	3,835.30	1.5	5,435,000	5,566,747	131,747	2,324,282	141,113	539,459	3,004,854	3,326,730	0	430,901	3,757,631	752,777	24.77	68.13	41.14		
CHAMPAH	D0473	1,240.0	4,048.61	1.5	4,991,940	5,095,382	103,642	2,142,532	116,717	268,718	2,527,967	2,940,475	0	214,642	3,155,117	627,150	18.24	64.33	43.84		
RURAL VISTA	D0481	368.5	5,172.99	1.5	1,924,869	1,977,444	29,226	858,647	55,352	108,465	1,022,464	1,168,086	0	86,638	1,254,724	232,260	19.99	65.82	42.23		
HERINGTON	D0487	575.0	4,353.25	1.5	2,525,753	2,563,643	37,890	1,616,096	0	158,424	1,774,520	1,901,433	0	126,543	2,027,976	253,456	26.23	71.22	41.47		
DONTIPAH																					
MATHENA	D0406	510.0	4,942.85	1.5	2,535,681	2,573,716	38,035	1,820,093	0	117,360	1,937,453	1,919,729	0	93,743	2,013,472	76,019	10.98	39.51	33.50		
HIGHLAND	D0425	285.0	5,427.15	0.5	1,549,452	1,557,200	7,748	938,269	0	66,230	1,004,499	1,098,639	0	32,902	1,111,541	107,042	16.65	54.31	33.50		
TROY PUBLIC SCH	D0429	405.0	4,520.07	1.5	1,873,570	1,901,672	28,102	1,312,627	0	105,298	1,417,925	1,395,221	0	84,109	1,479,330	61,405	10.34	39.70	33.50		
MIDWAY SCHOOLS	D0433	200.0	5,478.19	0.5	1,112,072	1,117,633	5,561	445,117	0	59,921	505,038	594,574	0	47,862	442,436	137,398	18.38	57.59	33.50		
ELMWOOD	D0486	225.5	5,915.66	0.5	1,328,066	1,340,652	12,586	716,779	57,377	33,839	807,995	878,096	0	27,029	905,125	97,130	13.46	49.42	33.50		
DOUGLAS																					
BALDWIN CITY	D0348	1,097.5	4,450.25	1.5	4,676,764	4,957,408	280,644	2,412,827	0	325,063	2,737,890	3,282,321	0	259,649	3,541,970	804,080	36.30	68.55	37.71		
EUDORA	D0491	850.0	4,785.91	1.5	4,003,895	4,129,045	125,150	2,535,533	0	259,261	2,814,794	2,875,952	0	207,088	3,063,040	268,246	19.94	46.18	33.50		
LAWRENCE	D0497	8,760.0	3,623.72	5.0	30,887,500	33,340,560	2,453,060	0	700,000	4,919,712	5,619,712	9,046,518	0	3,929,690	12,976,208	7,356,496	23.22	69.48	49.62		
EDWARDS																					
KIMBLEY-OFFERLE	D0347	395.3	5,432.09	0.5	2,154,911	2,165,684	10,773	497,533	125,343	243,716	866,592	945,401	0	194,672	1,140,073	273,481	16.79	71.62	50.10		
LEWIS	D0502	195.0	5,413.80	0.5	1,050,277	1,060,970	10,693	0	197,537	75,092	272,629	261,390	0	59,981	321,371	48,742	3.52	51.24	47.83		
ELK																					
WEST ELK	D0282	448.0	5,424.25	0.5	2,424,638	2,442,214	17,576	970,668	168,432	157,039	1,296,139	1,239,791	0	125,437	1,365,228	69,089	4.38	37.30	33.50		
ELK VALLEY	D0283	185.0	5,017.17	1.5	963,296	977,747	14,451	590,750	44,456	35,304	670,510	690,210	0	28,200	718,410	47,900	10.16	53.27	44.14		
ELLIS																					
ELLIS	D0388	375.0	5,271.90	1.5	1,979,598	2,009,293	29,695	545,918	298,466	123,681	968,065	912,089	0	98,792	1,010,881	42,816	2.40	46.59	46.19		
VICTORIA	D0432	384.0	4,781.61	1.5	1,872,000	1,900,079	28,079	753,079	189,628	108,762	1,051,469	1,024,280	0	86,875	1,111,155	59,686	4.07	38.65	36.32		
HAYS	D0489	3,420.0	3,702.89	2.8	12,704,625	13,058,386	353,761	1,525,250	700,000	1,411,203	3,636,453	5,287,616	0	1,127,219	4,414,835	2,778,382	26.39	78.78	47.77		
ELLSWORTH																					
ELLSWORTH	D0327	775.0	4,838.72	1.5	3,725,818	3,806,238	80,440	1,916,320	0	247,908	2,164,228	2,468,623	0	198,020	2,666,643	502,415	27.44	69.81	38.88		
LORRAINE	D0328	536.0	5,881.19	0.5	3,143,496	3,168,082	24,586	0	201,503	162,558	364,061	739,658	0	129,845	869,503	505,442	13.97	73.40	55.16		
FINNEY																					
HOLDING	D0363	700.0	5,392.72	0.5	3,658,960	3,793,776	134,816	0	88,305	0	88,305	0	0	0	0	-88,305	-0.77	27.26	30.09		
GARDEN CITY	D0457	6,619.6	3,111.84	7.4	20,423,958	22,123,498	1,699,540	6,079,247	700,000	2,130,090	8,909,337	11,720,986	0	1,701,440	13,422,426	4,513,089	27.33	65.94	43.97		
FORD																					
BPEARVILLE	D0381	265.0	4,952.69	1.5	1,349,607	1,369,852	20,245	641,527	32,918	82,785	757,230	831,817	0	46,125	897,942	140,712	16.56	54.63	35.67		
DODGE CITY	D0443	4,320.0	3,270.46	7.4	13,870,000	15,173,914	1,303,914	2,440,782	700,000	1,734,681	4,875,463	6,824,646	0	1,385,602	8,210,248	3,334,785	27.59	75.27	53.78		
BUCKLIN	D0459	370.0	3,966.89	9.0	1,394,362	1,599,584	205,222	424,293	204,863	152,580	781,736	859,037	0	121,875	980,912	199,176	13.68	37.27	39.96		

Attach # 2-11

PAGE 4		REVISED	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)		
		-BUDGET PER-			GENERAL FUND BUDGET						1991-92						ESTIMATED 1992-93				-TAX RATE-	
COUNTY NAME	EST	ENROLL	X		EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	STATE	BASIC	ADDITIONAL	STATE	TOTAL		DIFF	MILL	EST			
DISTRICT NAME	9-20-92	1991-92	INC	1991-92	1992-93	(5 - 4)	AID	GUARANTEE	AID/	STATE	AID	AID	GUARANTEE	AID/	STATE	(14 - 10)	1991	1992				
FRANKLIN	030																					
WEST FRANKLIN	D0287	796.0	4,571.35	1.5	3,652,965	3,707,760	54,795	2,176,103	17,251	160,504	2,353,858	2,545,922	0	128,205	2,674,127	320,269	18.84	56.10	35.18			
CENTRAL HEIGHTS	D0288	550.0	4,326.75	1.5	2,410,000	2,446,149	36,149	1,541,111	33,341	133,972	1,708,424	1,693,240	0	107,011	1,800,251	91,827	9.01	39.92	33.50			
MELLSVILLE	D0289	714.0	4,814.91	1.5	3,491,776	3,544,147	52,371	1,947,891	0	243,922	2,191,813	2,362,993	0	194,837	2,357,830	366,017	24.08	67.45	39.97			
OTTAWA	D0290	2,310.0	3,230.16	7.4	7,368,000	8,013,829	645,829	3,087,662	103,583	754,048	3,945,293	4,772,452	0	402,307	5,374,799	1,429,466	32.56	56.92	34.54			
GEARY	031																					
JUNCTION CITY	D0475	7,362.0	3,191.04	7.4	23,463,363	25,230,899	1,767,536	12,707,275	700,000	960,078	14,367,353	16,334,716	0	766,876	17,101,592	2,734,239	33.89	54.41	40.61			
GOVE	032																					
CRINNELL PUBLIC	D0291	152.0	7,042.04	0.5	1,066,869	1,075,742	8,873	215,692	85,767	48,742	350,201	411,981	0	38,933	450,914	100,713	11.66	63.35	48.94			
WHEATLAND	D0292	175.5	7,049.64	0.5	1,265,410	1,271,738	6,328	144,892	178,246	73,119	396,257	460,711	0	58,406	519,117	122,860	12.00	61.27	45.88			
QUINTER PUBLIC	D0293	354.0	5,215.05	1.5	1,846,126	1,873,821	27,695	784,615	104,370	110,257	979,242	1,060,486	0	88,070	1,148,356	149,314	13.31	60.73	45.93			
GRAHAM	033																					
WEST GRAHAM-MOR	D0280	117.5	8,391.35	0.5	1,006,962	1,011,997	5,035	0	234,032	36,953	270,985	214,883	0	29,516	344,399	-26,586	-2.93	69.73	74.93			
HILL CITY	D0281	523.5	5,369.39	0.5	2,861,886	2,876,196	14,310	945,961	304,034	156,081	1,406,076	1,398,205	0	124,672	1,522,877	116,801	5.18	50.41	44.57			
GRANT	034																					
ULYBES	D0214	1,700.0	4,565.32	0.5	7,667,000	7,799,855	132,855	0	469,879	0	469,879	0	0	132,068	132,068	-337,811	-1.46	31.19	33.91			
GRAY	035																					
CIMARRON-EMSIGN	D0102	555.0	5,170.99	1.3	2,864,726	2,905,880	41,154	884,054	206,164	190,967	1,281,185	1,387,150	0	132,538	1,539,688	258,503	11.78	46.60	33.50			
MONTEZUMA	D0371	195.0	6,421.58	0.5	1,265,052	1,271,377	6,325	144,128	156,125	100,421	400,674	422,441	0	80,212	502,653	101,979	9.15	71.69	60.33			
COPELAND	D0476	118.0	9,243.50	0.5	1,044,516	1,096,187	51,671	0	13,046	56,224	69,270	58,893	0	44,910	103,803	34,533	3.25	82.14	85.24			
INGALLS	D0477	260.0	4,851.91	1.5	1,317,294	1,337,053	19,759	463,454	88,179	62,015	613,648	643,995	0	49,535	693,530	79,882	6.39	44.30	38.05			
GREELEY	036																					
GREELEY COUNTY	D0200	342.0	5,456.03	0.5	1,830,499	1,875,292	44,793	0	116,527	140,661	257,188	257,610	0	112,335	369,965	112,777	4.09	43.42	40.47			
GREENWOOD	037																					
MADISON-VIRCIL	D0386	280.0	6,013.66	0.5	1,660,973	1,702,408	31,438	678,669	108,140	91,866	878,675	982,064	0	73,380	1,055,444	176,769	17.63	65.08	45.71			
EUREKA	D0389	795.0	4,928.54	0.5	3,920,652	3,940,255	19,603	1,774,065	202,444	253,003	2,229,512	2,390,561	0	202,090	2,592,651	363,139	16.47	59.58	38.62			
HAMILTON	D0390	115.0	6,297.64	0.5	721,080	727,850	6,770	122,933	136,924	27,905	287,762	259,370	0	22,290	281,660	-6,102	-0.86	56.40	59.30			
HAMILTON	038																					
SYRACUSE	D0494	415.0	5,280.18	1.5	2,178,076	2,224,143	46,067	0	21,809	214,182	235,991	0	0	171,081	171,081	-64,910	-1.53	40.14	44.25			
HARPER	039																					
ANTHONY-HARPER	D0361	1,080.0	4,342.45	1.5	4,696,360	4,766,809	70,449	1,291,014	299,743	373,427	1,964,184	2,296,473	0	298,280	2,594,753	630,569	16.16	61.42	42.14			
ATTIDA	D0511	195.0	5,779.38	0.5	1,205,000	1,211,026	6,026	285,366	184,984	68,812	539,162	495,000	0	54,964	549,964	10,802	1.00	52.60	52.46			
HARVEY	040																					
BURRTON	D0369	280.0	5,573.24	0.5	1,563,294	1,571,111	7,817	676,223	95,274	91,649	863,146	908,341	0	73,207	981,548	118,402	12.16	59.47	44.27			
NEWTON	D0373	3,350.0	3,477.61	6.4	11,431,243	12,395,603	964,360	4,016,053	0	1,389,322	5,405,375	6,730,358	0	1,109,741	7,840,299	2,434,924	36.81	80.18	51.91			
BEDGWICK PUBLIC	D0439	400.0	5,608.15	0.5	2,212,417	2,268,236	42,319	1,361,538	0	164,624	1,526,162	1,539,062	0	131,496	1,670,558	144,396	21.37	52.40	33.50			
HALSTEAD	D0440	775.0	4,936.82	0.5	3,782,594	3,882,936	63,192	1,922,736	10,984	237,363	2,171,083	2,494,486	0	189,977	2,684,083	313,000	27.70	72.01	39.19			
HEBSTON	D0460	770.0	4,768.13	1.5	3,650,000	3,726,531	76,531	1,682,272	139,989	262,705	2,084,966	2,304,472	0	209,840	2,314,312	429,346	21.17	68.84	45.72			

Ottawa 5/21/2

REVISED		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
		-BUDGET PER-			GENERAL FUND BUDGET				1991-92				ESTIMATED 1992-93				-TAX RATE-		
COUNTY NAME	#	EST ENROLL	X		EST.	DIFF	BASIC	ADDITIONAL	STATE AID/INCOME	TOTAL STATE AID	BASIC	ADDITIONAL	STATE AID/INCOME	TOTAL STATE AID	DIFF	MILL	EST		
DISTRICT NAME	#	9-20-92	1991-92	INC	1991-92	1992-93	(5 - 4)	AID GUARANTEE			AID	GUARANTEE			(14 - 10)	EDU	1991	1992	

HASKELL 041																			
SUBLETTE	D0374	495.0	5,245.01	0.5	2,561,429	2,634,524	58,123	0	179,406	218,001	397,407	0	0	174,132	174,132	-223,275	-4.62	40.14	48.71
BATANTA	D0507	380.0	7,695.89	0.5	2,901,350	2,939,061	37,711	0	159,963	0	159,963	0	0	0	0	-159,963	-1.70	30.00	32.98
HODGEMAN 042																			
JETHORE	D0227	271.5	5,408.84	0.5	1,430,638	1,475,841	45,203	201,007	139,567	95,348	435,922	514,140	0	76,161	590,301	154,379	9.70	56.10	47.18
HANSTON	D0228	144.0	7,004.31	0.5	989,009	1,013,664	24,655	90,020	204,222	36,275	330,517	338,506	0	28,975	367,481	36,964	3.97	64.51	63.18
JACKSON 043																			
NORTH JACKSON	D0335	417.5	5,405.36	0.5	2,283,765	2,295,185	11,420	1,537,543	0	87,120	1,624,663	1,589,709	0	69,589	1,659,298	34,635	4.14	36.56	33.50
HOLTON	D0336	1,014.0	4,539.19	1.5	4,505,145	4,671,782	166,637	2,802,494	0	297,342	3,099,836	3,339,555	0	237,505	3,577,060	477,224	28.53	58.63	34.82
HAYETTA	D0337	817.5	4,551.28	1.5	3,720,673	3,776,482	55,809	2,581,430	0	187,081	2,768,511	2,757,664	0	149,434	2,907,098	138,587	13.43	42.99	33.50
JEFFERSON 044																			
WALLEY FALLS	D0338	495.0	4,443.14	1.5	2,188,246	2,247,760	44,405	1,496,079	0	129,402	1,625,481	1,613,815	0	103,361	1,717,176	91,695	12.08	40.50	33.50
JEFFERSON COUNT	D0339	450.0	5,245.53	1.5	2,369,930	2,405,478	35,548	1,529,733	0	106,922	1,636,655	1,682,549	0	85,406	1,767,955	131,300	15.08	47.67	33.50
JEFFERSON WEST	D0340	756.0	4,794.85	1.5	3,569,767	3,679,278	109,511	2,015,937	1,654	290,294	2,307,885	2,404,122	0	231,877	2,635,999	328,114	23.77	53.48	33.50
OSKALOUSA PUBLI	D0341	630.0	4,382.30	1.5	2,763,043	2,804,483	41,440	1,782,911	0	152,876	1,935,787	2,055,420	0	122,111	2,177,531	241,744	23.08	61.65	36.24
WOLOUTH	D0342	532.0	4,849.50	1.5	2,579,934	2,618,632	38,698	1,557,261	0	135,709	1,712,970	1,811,491	0	124,375	1,935,866	222,896	21.07	56.54	33.50
PERRY PUBLIC SC	D0343	940.0	4,524.91	1.5	4,208,167	4,317,213	109,046	2,164,306	0	306,568	2,470,874	2,742,795	0	244,876	2,987,671	516,797	25.07	59.68	33.50
JEWELL 045																			
WHITE ROCK	D0104	170.0	8,026.97	0.5	1,432,814	1,439,977	7,163	161,059	195,000	66,602	422,661	470,870	0	53,199	524,069	101,408	9.74	70.99	58.81
HAWKATO	D0278	278.0	5,553.92	0.5	1,549,545	1,557,292	7,747	821,921	34,938	91,858	948,717	1,029,546	0	73,373	1,102,919	154,202	21.66	72.86	45.02
JEWELL	D0279	198.0	5,846.02	0.5	1,192,588	1,198,551	5,963	415,229	101,206	70,193	586,628	622,941	0	56,068	679,009	92,381	11.26	55.48	41.38
JOHNSON 046																			
BLUE VALLEY	D0229	10,250.0	4,831.61	0.5	47,000,000	49,771,643	2,771,643	0	700,000	5,168,139	5,868,139	3,610,942	0	4,128,124	7,739,066	1,870,927	3.21	62.00	65.23
SPRING HILL	D0230	1,250.0	4,249.93	1.5	5,176,409	5,392,100	215,691	2,402,772	0	471,018	2,873,790	3,418,446	0	376,233	3,794,679	920,889	37.59	80.33	42.19
GARDNER-EDGERTD	D0231	1,688.9	3,810.47	0.5	6,435,496	6,467,676	32,180	1,799,297	342,024	684,698	2,826,019	3,329,985	0	546,912	3,876,897	1,050,878	23.72	69.26	38.17
DEBOTO	D0232	1,848.5	3,783.09	0.5	6,674,510	7,126,263	358,450	1,959,299	526,456	519,223	3,004,978	3,683,209	0	414,737	4,097,946	1,092,968	23.18	63.29	42.98
OLATHE	D0233	15,240.0	4,382.52	0.5	64,200,000	67,123,513	2,923,513	13,603,324	700,000	6,426,444	20,729,768	29,832,757	0	5,133,215	34,965,972	14,236,204	30.49	93.68	61.30
SHAWNEE MISSION	D0512	30,180.0	4,125.40	0.5	122,343,418	128,291,558	2,854,386	0	700,000	43,910,167	44,610,167	0	0	33,073,873	33,073,873	-9,536,294	-6.16	39.95	53.22
KEARNY 047																			
LAKIN	D0215	710.0	6,556.05	0.5	4,522,366	4,678,069	155,703	0	214,939	0	214,939	0	0	0	0	-214,939	-1.61	29.84	33.84
DEERFIELD	D0216	305.0	5,396.09	0.6	1,635,015	1,656,461	21,446	0	62,299	0	62,299	0	0	0	0	-62,299	-1.21	29.67	31.99
KINGMAN 048																			
KINGMAN	D0331	1,118.0	4,302.14	1.5	4,811,087	4,883,247	72,160	468,685	700,000	425,271	1,593,956	1,688,516	0	339,692	2,028,208	434,252	8.25	60.35	51.39
CUNNINGHAM	D0332	310.0	6,572.44	0.5	2,007,881	2,047,643	39,762	0	357,861	86,311	444,172	214,868	0	68,943	283,811	-160,361	-6.01	54.36	65.22
KIOWA 049																			
GREENSBURG	D0422	388.0	4,973.12	1.5	1,922,610	2,002,763	36,718	271,747	394,451	152,738	818,936	718,176	0	122,002	840,178	21,242	0.98	49.83	51.46
HULLINVILLE	D0424	100.010	483.50	0.5	1,090,284	1,095,736	5,452	0	50,635	35,896	86,531	0	0	28,673	28,673	-57,878	-4.62	64.90	72.21
HAVILAND	D0474	168.0	7,130.79	0.5	1,215,800	1,221,878	6,078	0	341,383	44,389	385,772	181,740	0	35,456	217,196	-168,576	-11.62	51.71	68.82

Attached 8-13

PAGE 6		REVISED	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
COUNTY NAME	DISTRICT NAME	EST ENROLL	BUDGET PER-			GENERAL FUND BUDGET						ESTIMATED 1992-93					TAX RATE-			
			1991-92	INC		EST. 1991-92	EST. 1992-93	DIFF (5-4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	DIFF (14-10)	HILL EDU/VI 1991	EST 1992	

LABETTE 050																				
PARSONS	D0503	1,980.0	3,516.73	1.1	6,606,170	7,042,741	436,571	3,003,748	0	741,382	3,745,130	4,492,038	0	592,189	5,084,227	1,339,097	45.79	97.69	57.66	
DEMECO	D0504	460.0	5,247.16	1.5	2,437,304	2,473,867	36,563	1,509,622	48,723	118,238	1,676,583	1,707,753	0	94,444	1,802,197	125,614	12.78	45.01	33.50	
CHETOPA	D0505	290.0	5,601.64	0.5	1,649,683	1,657,932	8,249	1,139,083	0	54,072	1,193,155	1,237,828	0	43,191	1,281,019	87,864	17.97	55.40	33.50	
LABETTE COUNTY	D0506	1,657.0	3,644.51	1.5	6,038,954	6,129,541	90,587	3,428,281	6,238	335,723	3,770,242	4,098,744	0	268,164	4,366,908	596,666	22.16	58.64	33.50	
LANE 051																				
HEALY PUBLIC SC	D0468	95.0	7,337.18	0.5	722,712	726,326	3,614	0	11,625	90,731	102,356	0	0	72,472	72,472	-29,884	-3.50	72.59	78.84	
DIGHTON	D0482	288.0	5,035.41	1.5	2,029,269	2,059,709	30,440	428,764	185,405	154,194	768,363	828,913	0	123,165	952,078	183,715	9.17	52.85	42.80	
LEAVENWORTH 052																				
EASTON	D0449	615.0	4,544.18	1.5	2,887,828	2,931,142	43,314	1,529,914	0	160,604	1,690,518	1,855,915	0	128,284	1,984,199	293,681	20.98	57.47	33.50	
LEAVENWORTH	D0453	4,225.0	3,354.31	7.3	14,124,676	15,213,507	1,088,831	3,823,434	700,000	1,637,369	6,160,803	7,655,541	0	1,307,872	8,963,413	2,802,614	28.83	72.49	50.04	
BARBOR-LINWOOD	D0458	1,423.0	4,208.02	1.0	5,609,287	6,045,459	436,172	2,492,548	0	475,522	2,968,070	3,712,271	0	379,829	4,092,100	1,124,030	40.90	66.93	34.63	
TONGANOXIE	D0464	1,500.0	4,215.46	0.5	6,049,186	6,354,810	305,624	3,176,984	0	436,439	3,613,423	4,240,494	0	348,612	4,589,106	975,683	37.09	67.64	34.25	
LANSING	D0469	1,785.0	3,962.78	0.5	6,776,356	7,108,923	332,567	3,646,252	70,185	422,031	4,138,468	4,571,639	0	337,104	4,908,743	770,275	26.47	52.46	33.50	
LINCOLN 053																				
LINCOLN	D0298	420.0	5,326.88	1.5	2,200,000	2,270,848	70,848	822,669	113,523	146,413	1,084,605	1,248,205	0	118,547	1,366,752	282,147	18.64	52.67	34.25	
SYLVAN GROVE	D0299	220.0	4,857.90	1.5	1,029,875	1,084,769	54,894	388,810	74,746	49,762	513,318	613,450	0	39,749	653,199	139,881	15.90	61.16	48.64	
LINN 054																				
PLEASANTON	D0344	400.0	5,630.48	0.5	2,305,680	2,317,209	11,529	1,597,469	0	90,873	1,688,342	1,686,319	0	72,586	1,758,905	70,563	10.80	45.05	33.50	
JAYHAWK	D0346	540.0	4,966.18	1.5	2,484,220	2,755,739	40,724	1,366,601	0	128,313	1,494,914	1,675,385	0	102,492	1,777,877	282,963	18.39	54.72	33.50	
PRAIRIE VIEW	D0362	900.0	5,049.05	0.5	4,309,873	4,688,703	263,854	0	20,467	215,899	236,366	0	0	172,452	172,452	-63,914	-0.56	38.14	42.49	
LOGAN 055																				
OAKLEY	D0274	520.0	4,981.65	1.5	2,650,236	2,689,989	39,753	577,838	246,547	170,091	994,476	1,139,235	0	135,862	1,275,097	280,621	11.16	63.23	50.43	
TRIPLAINS	D0275	116.0	7,186.99	0.5	884,000	888,419	4,419	0	10,168	34,793	44,961	63,156	0	27,791	110,947	65,986	6.30	66.48	58.51	
LYON 056																				
NORTH LYON COUN	D0251	740.0	4,375.21	1.5	3,237,654	3,286,222	48,568	1,729,065	65,347	170,647	1,965,059	2,165,378	0	136,307	2,301,685	336,626	18.73	55.10	33.56	
SOUTHERN LYON C	D0252	600.0	4,384.37	1.5	2,567,049	2,670,084	103,035	1,359,751	67,760	160,557	1,588,068	1,775,296	0	128,247	1,903,543	315,475	22.36	57.45	37.85	
EMPORIA	D0253	4,810.0	3,252.93	7.4	15,400,000	16,804,408	1,404,408	5,782,958	309,563	1,802,083	7,894,604	9,527,815	0	1,439,440	10,967,255	3,072,651	32.87	67.11	44.91	
MARION 057																				
CENTRE	D0397	284.5	5,856.58	0.5	1,701,337	1,709,842	8,505	533,215	159,632	89,874	782,721	843,165	0	71,788	914,953	132,232	10.99	47.33	33.50	
PEABODY-BURNS	D0398	378.5	5,582.65	0.5	2,143,739	2,154,455	10,716	998,707	55,909	127,774	1,182,390	1,307,263	0	102,062	1,409,325	226,935	19.49	66.26	41.08	
MARION	D0408	585.0	4,846.35	1.5	2,818,150	2,877,644	59,494	1,349,431	46,838	214,645	1,610,914	1,707,155	0	171,451	1,878,606	267,692	17.61	51.35	33.50	
DURHAM-HILLSBOR	D0410	620.4	5,117.82	0.7	3,175,095	3,196,084	20,989	1,384,875	73,833	226,608	1,685,316	1,814,383	0	181,007	1,995,390	310,074	17.47	54.97	33.50	
GOEBBEL	D0411	265.0	5,091.58	1.5	1,390,000	1,410,850	20,850	601,082	0	65,775	866,857	959,863	0	52,538	1,012,401	145,544	21.80	67.17	41.99	
MARSHALL 058																				
MARYVILLE	D0364	980.0	4,044.10	1.5	4,021,859	4,082,184	60,325	1,532,625	133,781	412,907	2,079,313	2,227,161	0	329,815	2,556,976	477,663	16.93	55.21	35.69	
VERMILLION	D0380	620.0	4,805.48	1.5	2,976,995	3,024,087	47,092	1,521,602	62,250	157,516	1,741,368	1,845,350	0	125,818	1,971,168	229,800	13.83	47.98	33.50	
AXTELL	D0488	338.0	5,298.44	1.5	1,814,714	1,841,938	27,224	852,315	34,122	92,245	978,682	1,140,369	0	73,682	1,214,051	235,369	22.95	61.06	33.50	
VALLEY HEIGHTS	D0498	460.0	4,783.98	1.5	2,147,528	2,233,640	86,112	1,236,338	0	121,393	1,357,731	1,533,662	0	96,964	1,630,626	272,895	26.35	60.06	36.42	

Attach # 2-14

REVISED		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
BUDGET PER-			GENERAL FUND BUDGET				1991-92					ESTIMATED 1992-93				TAX RATE-				
COUNTY NAME	#	EST ENROLL	X	INC	EST. 1991-92	EST. 1992-93	DIFF (5 - 4)	BASIC AID	ADDITIONAL AID GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL AID GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	DIFF (14 - 10)	MILL	ESTI 1991	ESTI 1992	
DISTRICT NAME		9-20-92	1991-92		1991-92	1992-93	(5 - 4)													

MCPHERSON	059																			
LINDSBORG	D0400	855.0	4,562.40	1.5	3,900,852	3,939,368	38,516	1,434,819	139,290	299,381	1,873,490	2,113,576		0	239,134	2,352,710	479,220	17.11	67.11	47.00
MCPHERSON	D0418	2,645.0	3,441.96	6.4	8,798,000	9,686,651	888,651	1,098,009	507,099	1,107,167	2,712,275	4,067,808		0	884,366	4,952,174	2,239,899	28.42	74.08	52.14
DANTON-GALVA	D0419	425.0	5,130.92	1.5	2,113,940	2,213,349	99,409	768,323	173,302	170,227	1,111,852	1,152,749		0	135,971	1,288,720	176,868	12.02	39.43	33.50
HOUNDRIDGE	D0423	450.0	5,010.33	1.5	2,272,184	2,306,265	34,081	616,080	124,689	238,755	999,524	1,074,791		0	206,684	1,281,475	281,951	16.21	63.84	45.08
INMAN	D0448	450.0	4,990.33	1.5	2,233,173	2,279,331	46,158	972,088	130,517	140,342	1,242,947	1,375,800		0	112,100	1,487,900	244,953	17.61	52.50	33.50
HEADE																				
FOMLER	D0225	151.5	7,023.31	0.5	1,052,794	1,069,352	16,558	0	146,843	65,369	212,212	259,587		0	32,215	311,802	99,590	9.27	67.99	57.72
HEADE	D0226	396.5	5,331.79	1.5	2,114,056	2,145,767	31,711	0	292,111	141,356	433,467	88,799		0	112,910	201,709	-231,798	-6.38	47.72	58.23
MIAMI																				
OSWATONIE	D0367	1,126.0	4,250.76	1.5	4,779,980	4,858,150	78,170	2,816,721	0	328,788	3,145,509	3,292,104		0	262,624	3,554,728	409,219	22.44	57.29	33.50
PAOLA	D0368	1,670.0	3,951.86	0.5	6,492,912	6,710,878	217,966	2,107,059	0	714,197	2,821,256	3,572,831		0	570,475	4,143,306	1,322,050	34.18	76.51	35.37
LOUISBURG	D0416	1,117.0	4,392.38	1.5	4,875,547	4,979,888	104,341	2,272,327	0	381,955	2,654,282	2,926,682		0	305,091	3,231,773	577,491	22.57	57.98	33.50
MITCHELL																				
MACONDA	D0272	385.0	4,802.76	1.5	2,785,399	2,851,758	66,359	1,373,842	0	194,324	1,568,166	1,821,500		0	153,219	1,976,719	408,553	26.84	67.39	37.38
BELOIT	D0273	780.0	4,804.61	1.5	3,750,000	3,806,249	56,249	1,397,884	48,132	345,599	1,791,615	1,981,738		0	276,052	2,257,790	466,175	19.13	55.88	33.50
MONTGOMERY																				
CANEY VALLEY	D0436	770.0	4,875.60	1.5	3,812,722	3,868,405	55,683	2,303,427	172,500	181,049	2,656,976	2,735,420		0	144,616	2,880,036	223,060	14.78	47.86	33.50
COFFEYVILLE	D0445	2,640.0	3,592.50	4.6	9,500,000	10,064,586	564,586	3,289,759	700,000	917,492	4,907,251	5,460,840		0	732,860	6,193,700	1,286,449	21.41	66.06	48.19
INDEPENDENCE	D0446	2,350.0	3,363.99	7.1	7,872,076	8,463,314	591,238	2,143,884	683,304	895,434	3,722,622	4,218,953		0	715,241	4,934,194	1,211,572	20.91	63.17	50.23
CHERRYVALE	D0447	612.5	5,206.02	0.5	3,188,690	3,204,631	15,941	2,204,421	0	141,956	2,346,377	2,278,372		0	113,389	2,391,761	45,384	4.84	36.72	33.50
MORRIS																				
MORRIS COUNTY	D0417	1,071.0	4,207.52	1.5	4,520,977	4,588,792	67,815	2,069,678	211,492	313,642	2,594,812	2,727,268		0	250,326	2,977,794	382,982	13.32	47.88	33.50
MORTON																				
ROLLA	D0217	205.0	8,437.11	0.5	1,670,547	1,738,257	67,710	0	79,830	0	79,830	0		0	0	0	-79,830	-1.17	22.26	25.40
ELKHART	D0218	553.0	5,409.97	0.5	2,937,615	3,006,672	69,057	0	541,473	229,193	770,666	115,577		0	183,071	298,648	-472,018	-9.56	39.89	55.68
NEMAHA																				
SABETHA	D0441	1,074.5	4,295.02	1.5	4,615,000	4,684,229	69,229	2,294,665	128,143	390,527	2,813,335	2,988,007		0	311,940	3,299,947	486,612	20.18	56.72	33.85
NEMAHA VALLEY S	D0442	434.0	5,756.47	0.5	2,400,448	2,510,799	110,351	879,356	81,031	187,781	1,148,168	1,189,743		0	149,993	1,339,736	191,568	13.79	39.99	33.50
B & B	D0451	242.0	5,753.94	0.5	1,349,299	1,399,416	50,117	847,900	43,000	41,761	932,661	979,955		0	33,358	1,013,313	80,652	14.93	39.97	33.50
NEOSHO																				
ERIE-ST PAUL	D0101	1,135.0	4,244.87	1.5	4,843,400	4,916,044	72,644	2,750,692	94,507	275,536	3,120,735	3,388,387		0	220,088	3,608,475	487,740	22.88	59.96	33.89
CHANNUTE PUBLIC	D0413	2,000.0	3,439.99	0.5	6,814,961	6,914,380	99,419	2,954,479	83,192	650,328	3,687,999	4,210,332		0	519,459	4,729,811	1,041,812	30.49	75.11	38.06
NESS																				
NEB TRE LA GO	D0301	80.0	9,347.92	0.5	785,225	789,151	3,926	0	42,244	30,111	72,375	0		0	24,051	24,051	-48,324	-4.29	50.96	57.67
SHOOKY HILL	D0302	193.5	5,864.91	0.5	1,158,319	1,164,110	5,791	71,019	314,848	64,746	450,613	269,959		0	51,717	321,676	-128,937	-8.94	42.17	55.58
NESS CITY	D0303	370.0	5,275.24	1.5	1,907,000	1,981,117	74,117	169,941	279,904	174,620	624,465	654,366		0	139,480	793,846	169,381	8.03	56.94	51.52
BAZINE	D0304	127.0	7,219.14	0.5	949,317	954,064	4,747	25,173	193,113	35,784	254,070	227,865		0	28,583	256,448	2,378	0.25	63.35	64.00

Attach 2-15
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REVISED	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
COUNTY NAME DISTRICT NAME	#	BUDGET PER-			GENERAL FUND BUDGET					ESTIMATED 1992-93					TAX RATE-				
		EST ENROLL	X	INC	EST. 1991-92	DIFF 1992-93	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	DIFF (14 - 10)	MILL EQUIV	EST 1991	EST 1992	

NORTON	069																		
NORTON COMMUNIT	D0211	742.0	4,750.92	1.5	3,525,180	3,578,058	52,878	1,909,114	62,015	275,796	2,246,925	2,362,950	0	220,296	2,583,246	336,321	22.07	57.99	33.50
NORTHERN VALLEY	D0212	171.0	5,990.46	0.5	1,132,196	1,137,857	5,661	443,033	73,692	68,999	585,324	603,361	0	54,794	658,155	72,831	10.65	71.56	58.56
NORTH BOLIVIA VA	D0213	86.0	8,835.10	0.5	843,752	847,971	4,219	0	129,577	49,196	178,773	89,145	0	39,296	128,441	-50,332	-7.06	72.81	84.04
OBAGE																			
OBAGE CITY	D0420	600.0	5,108.60	1.5	3,034,510	3,111,072	76,562	1,690,357	0	224,642	1,914,999	1,907,599	0	179,436	2,087,035	172,036	12.79	41.76	33.50
LYNDON	D0421	429.0	5,278.61	1.5	2,264,523	2,298,492	33,969	1,357,135	2,280	134,822	1,494,237	1,501,869	0	107,691	1,609,560	115,323	12.87	44.83	33.50
SANTA FE TRAIL	D0434	1,249.0	4,229.49	1.5	5,282,635	5,361,870	79,235	3,278,066	0	349,377	3,627,443	3,848,718	0	279,070	4,127,788	500,345	25.91	62.93	34.01
BURLINGAME PUBL	D0454	350.0	5,379.96	0.9	1,858,776	1,900,857	42,081	1,283,896	0	92,412	1,376,308	1,424,285	0	73,815	1,498,100	121,792	21.95	51.75	33.50
MARSH DES CYGN	D0456	301.0	5,354.82	0.5	1,672,001	1,680,360	8,359	1,049,685	22,703	70,715	1,143,103	1,185,277	0	56,484	1,241,761	98,658	15.26	52.19	33.50
OSBORNE																			
OSBORNE COUNTY	D0392	484.0	5,141.79	1.5	2,434,636	2,525,957	91,321	1,132,309	18,965	159,885	1,311,159	1,516,046	0	127,711	1,643,757	332,598	23.70	56.16	33.50
OTTAWA																			
NORTH OTTAWA CD	D0239	678.0	4,325.52	1.5	2,861,330	2,976,691	115,361	1,332,472	16,403	200,033	1,548,908	1,734,723	0	139,779	1,894,502	345,594	17.95	48.95	33.50
TWIN VALLEY	D0240	474.0	4,965.21	1.5	2,335,000	2,390,325	55,325	1,340,131	22,902	114,147	1,477,180	1,543,105	0	91,176	1,634,281	157,101	12.91	46.60	33.50
PAMREE																			
FT LARNED	D0495	1,150.8	4,228.49	1.5	4,853,577	4,939,142	85,565	1,410,047	308,015	490,395	2,208,457	2,398,810	0	391,710	2,790,520	582,063	14.95	59.56	42.68
PAMREE HEIGHTS	D0496	156.0	7,078.54	0.5	1,146,723	1,152,457	5,734	0	130,219	58,130	188,349	278,993	0	46,432	325,425	137,076	12.36	75.40	59.22
PHILLIPS																			
EASTERN HEIGHTS	D0324	170.0	5,458.35	0.5	927,919	932,559	4,640	415,709	27,632	44,707	488,048	525,244	0	35,711	560,955	72,907	12.12	48.82	33.50
PHILLIPSBURG	D0325	682.0	4,918.31	1.5	3,437,900	3,489,464	51,564	1,309,656	259,787	273,196	1,842,639	1,911,841	0	218,220	2,130,061	287,422	12.94	65.97	52.15
LOGAN	D0326	232.0	5,998.33	0.5	1,439,599	1,475,081	35,482	221,796	299,198	111,928	632,922	513,118	0	89,404	602,522	-30,400	-2.16	44.66	48.99
POTTAMATOMIE																			
WAMEGO	D0320	1,356.0	4,139.38	1.5	5,420,106	5,697,193	277,087	3,073,148	25,745	415,721	3,514,614	3,788,861	0	332,063	4,120,924	606,310	25.16	50.33	33.50
KAW VALLEY	D0321	1,030.0	5,327.16	0.5	5,412,393	5,514,414	102,021	0	310,866	0	310,866	0	0	0	-310,866	-1.42	23.94	26.62	
OMAHA-HAVENSVIL	D0322	434.5	5,146.73	1.5	2,280,000	2,314,201	34,201	1,336,055	0	108,629	1,444,684	1,596,203	0	86,769	1,682,972	238,288	23.10	71.66	44.99
POTTAMATOMIE ME	D0323	660.0	4,475.14	1.5	2,841,717	2,997,898	156,181	1,885,366	0	157,951	2,043,317	2,265,815	0	126,166	2,391,981	348,664	33.86	74.52	50.89
PRATT																			
PRATT	D0382	1,340.0	3,704.69	1.5	4,957,250	5,038,748	81,498	1,291,849	177,029	623,750	2,092,628	2,501,126	0	498,229	2,999,355	906,727	22.66	61.60	33.96
SKYLINE SCHOOLS	D0438	355.0	5,422.43	0.5	1,897,851	1,934,587	36,736	230,114	389,665	61,610	681,389	743,070	0	49,211	792,281	110,892	5.27	52.78	48.21
RAWLINS																			
HERNDON	D0317	76.0	6,895.35	0.5	527,494	530,132	2,638	44,849	67,809	17,891	130,549	187,097	0	14,291	201,388	70,839	14.86	65.28	45.56
ATWOOD	D0318	483.0	5,135.52	1.5	2,520,000	2,557,798	37,798	1,033,816	63,711	154,455	1,251,982	1,450,966	0	123,373	1,574,339	322,357	19.71	70.98	47.48
RENO																			
HUTCHINSON PUBL	D0308	5,050.0	3,326.81	6.4	17,660,486	18,950,226	1,289,740	2,588,643	700,000	2,533,392	5,822,035	8,361,576	0	2,023,383	10,385,139	4,563,124	34.26	80.69	48.51
NICKERSON	D0309	1,400.0	4,070.05	1.5	5,710,278	5,795,933	85,655	2,298,274	285,134	382,109	2,965,517	3,340,716	0	305,216	3,645,932	680,415	18.42	63.42	41.79
FAIRFIELD	D0310	475.0	5,726.46	0.5	2,700,028	2,733,668	33,640	557,735	409,696	138,637	1,106,068	1,109,430	0	110,738	1,220,168	114,100	4.67	50.73	46.64
PRETTY PRAIRIE	D0311	287.5	5,715.70	0.5	1,643,264	1,651,481	8,217	655,475	76,161	83,388	815,024	917,521	0	66,607	984,128	169,104	15.66	57.10	36.83
HAVEN PUBLIC BC	D0312	1,216.0	4,139.72	1.5	5,031,832	5,109,413	77,581	2,082,332	274,488	290,015	2,646,835	2,936,150	0	231,653	3,167,803	520,968	14.68	54.34	37.61

Attache # 2-16

REVISED	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
COUNTY NAME DISTRICT NAME	EST 9-20-92	BUDGET PER-		GENERAL FUND BUDGET				1991-92				ESTIMATED 1992-93				TAX RATE-			
		ENROLL	X	1991-92	1992-93	DIFF	BASIC ADDITIONAL AID GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	BASIC ADDITIONAL AID GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	DIFF (14-10)	HILL EQUIV 1991	EST 1992				
RENO	078																		
BULLER	D0313	2,144.5	3,552.70	6.4	7,618,770	8,106,360	487,590	2,145,964	641,302	704,751	3,492,017	4,105,671	0	562,930	4,668,601	1,176,584	21.55	67.96	52.04
REPUBLIC	079																		
PIKE VALLEY	D0426	282.0	5,104.40	1.5	1,472,620	1,494,710	22,090	598,928	114,675	94,842	808,445	842,796	0	75,757	918,553	110,108	10.82	52.61	41.34
BELLEVILLE	D0427	639.0	4,936.22	1.5	3,250,478	3,301,761	51,283	1,393,388	0	224,856	1,618,244	1,909,729	0	179,607	2,089,336	471,092	24.18	65.35	36.22
HILLCREST RURAL	D0455	143.5	6,749.34	0.5	975,279	980,157	4,878	326,961	0	41,593	368,554	490,207	0	33,223	523,430	154,876	24.90	71.62	38.38
RICE	080																		
STERLING	D0376	550.0	5,318.35	0.5	2,906,479	2,939,717	33,238	1,499,739	14,572	180,626	1,694,937	1,768,078	0	144,277	1,912,355	217,418	14.06	49.18	33.50
CHASE	D0401	180.0	4,634.33	0.5	1,210,765	1,216,819	6,054	0	229,303	60,276	269,579	233,903	0	48,147	282,050	-7,329	-0.53	45.85	47.53
LYONS	D0405	848.5	4,600.31	1.5	3,850,000	3,961,910	111,910	1,877,154	168,511	293,852	2,339,517	2,518,798	0	234,719	2,753,517	414,000	20.33	61.54	42.28
LITTLE RIVER	D0444	376.0	5,398.24	0.6	2,035,135	2,047,495	12,360	274,262	361,333	101,395	736,990	683,738	0	80,991	764,749	27,759	1.20	56.00	55.41
RILEY	081																		
RILEY COUNTY	D0378	584.5	4,433.57	1.5	2,560,388	2,630,291	69,903	1,528,846	0	149,763	1,678,629	1,803,233	0	119,626	1,922,859	244,230	23.65	55.49	33.50
MANHATTAN	D0383	6,535.0	3,385.15	6.4	21,448,957	23,543,318	2,094,361	4,611,751	674,611	2,637,500	7,923,862	10,920,890	0	2,106,741	13,027,631	5,103,769	31.43	74.17	50.59
BLUE VALLEY	D0384	265.0	4,934.62	1.5	1,395,018	1,431,981	21,157	735,484	0	67,016	802,500	892,974	0	53,530	946,504	144,004	18.66	56.80	35.36
ROOKS	082																		
PALCO	D0269	178.0	4,490.03	0.5	1,203,901	1,228,561	6,112	0	205,576	86,192	291,768	0	0	68,848	68,848	-222,920	-12.25	44.19	62.17
PLAINVILLE	D0270	470.0	5,407.59	0.5	2,605,920	2,618,948	13,028	277,220	676,680	162,103	1,116,003	810,271	0	129,482	939,753	-176,250	-6.14	47.51	57.17
STOCKTON	D0271	424.0	4,661.31	1.5	1,957,750	2,006,042	48,292	433,674	310,199	129,382	875,255	946,060	0	103,346	1,049,406	174,151	9.07	49.27	40.79
RUSH	083																		
LACROSSE	D0395	347.0	5,955.68	0.5	2,060,665	2,076,935	16,290	0	482,878	160,748	643,626	547,732	0	128,400	676,132	32,506	1.43	51.25	50.79
OTIS-BISON	D0403	368.0	5,274.55	1.5	1,951,583	1,980,858	29,275	652,417	266,213	96,959	1,015,589	1,031,231	0	77,447	1,108,678	93,089	6.08	44.59	39.37
RUSSELL	084																		
PARADISE	D0399	133.0	8,211.69	0.5	1,174,272	1,217,462	6,057	0	76,843	48,792	125,635	0	0	38,974	38,974	-86,661	-4.64	52.65	59.81
RUSSELL COUNTY	D0407	1,189.0	5,029.03	0.5	5,841,216	6,009,420	168,204	228,899	700,000	503,136	1,432,035	1,862,986	0	401,887	2,244,873	832,838	14.73	69.11	53.54
SALINE	085																		
SALINA	D0305	7,180.0	3,408.86	6.4	24,448,717	26,042,004	1,593,287	4,871,856	0	3,757,766	8,629,622	11,460,685	0	3,001,569	14,462,254	5,832,632	32.94	75.96	44.75
SOUTHEAST OF BA	D0306	586.0	5,325.69	0.5	3,129,909	3,145,558	15,649	559,971	415,274	207,222	1,182,467	1,231,192	0	165,521	1,396,713	214,246	7.03	42.11	33.50
ELL-SALINE	D0307	385.0	4,920.61	1.5	1,884,594	1,938,868	38,575	1,233,872	0	59,958	1,293,830	1,344,368	0	47,893	1,392,261	98,431	12.28	42.98	33.51
SCOTT	086																		
SCOTT COUNTY	D0466	1,094.0	4,533.34	1.0	4,857,475	5,010,367	152,892	1,051,686	245,851	462,019	1,759,556	2,134,560	0	369,044	2,503,604	744,048	17.49	56.72	38.35
BEDFORD	087																		
WICHITA	D0259	46,500.0	3,764.87	1.5	171,615,390	177,692,310	6,076,920	6,253,945	700,000	32,536,161	39,490,106	58,751,232	0	25,988,723	84,739,935	45,249,849	30.16	85.47	50.76
DERBY	D0260	6,225.0	3,537.12	6.4	21,258,083	23,427,788	2,169,705	8,225,172	700,000	1,772,649	10,697,821	13,125,405	0	1,415,929	14,541,334	3,843,513	28.32	74.58	59.78
HAYSVILLE	D0261	3,502.0	3,415.10	6.4	11,768,433	12,847,998	965,901	5,894,118	0	801,136	6,695,254	8,481,502	0	639,919	9,121,421	2,426,167	43.40	78.54	44.65
VALLEY CENTER P	D0262	2,135.0	3,332.01	7.4	4,968,900	7,640,268	671,368	2,871,761	177,706	671,399	3,720,866	4,579,786	0	536,290	5,116,076	1,395,210	36.10	74.24	50.91
MILWAHE	D0263	1,975.0	2,720.28	3.0	5,190,562	5,533,022	342,460	2,761,787	0	625,661	3,387,448	3,591,871	0	499,756	4,091,627	704,179	28.71	51.06	33.50
CLEARWATER	D0264	1,020.0	3,992.26	1.5	4,072,108	4,133,183	61,075	1,773,798	132,431	366,792	2,273,021	2,438,505	0	292,981	2,731,486	458,465	16.74	60.54	41.34
GOODHARD	D0265	2,240.0	3,688.33	2.0	7,776,847	8,525,440	654,935	2,433,398	35,917	693,723	3,163,038	4,679,944	0	554,121	5,234,065	2,071,027	42.79	81.23	42.57

Attached 7-17

REVISED		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
		-BUDGET PER-			GENERAL FUND BUDGET				1991-92		ESTIMATED 1992-93				-TAX RATE-				
COUNTY NAME	#	EST ENROLL	X	X	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	MILL	EST	EST	
DISTRICT NAME	#	9-20-92	1991-92	INC	1991-92	1992-93	(5 - 4)	AID	GUARANTEE	INCOME	STATE	AID	GUARANTEE	INCOME	(14 - 10)	EDUIV	1991	1992	

SEDGWICK 087																			
HAIZE	D0266	3,170.0	4,044.89	0.5	11,338,626	12,886,399	1,547,773	6,257,933	238,856	573,071	7,069,860	8,996,175	0	457,749	9,453,924	2,384,064	48.75	60.97	40.97
RENNICK	D0267	1,460.0	4,210.49	0.5	5,949,427	6,178,048	228,621	2,341,323	63,203	403,188	2,807,914	3,553,625	0	322,052	3,875,677	1,067,763	28.21	75.32	45.60
CHENEY	D0268	603.0	4,156.63	1.5	2,392,972	2,544,045	151,073	1,257,569	9,006	188,003	1,454,578	1,696,404	0	150,170	1,846,574	391,996	29.27	56.63	33.50
BERNARD 088																			
LIBERAL	D0480	3,550.0	3,266.41	7.4	11,570,287	12,453,862	883,575	2,438,607	700,000	1,183,441	4,322,048	5,308,991	0	945,290	6,254,281	1,932,233	17.17	60.80	49.24
KIBNET-PLAINS	D0483	590.0	4,414.95	1.5	2,640,143	2,679,740	39,597	0	661,691	151,277	812,968	694,297	0	120,835	815,132	2,164	0.06	43.21	44.90
SHAWNEE 089																			
SEAMAN	D0345	3,315.0	3,380.83	6.6	11,155,725	11,941,956	786,231	1,318,710	700,000	1,258,325	3,277,035	4,474,067	0	1,005,105	5,479,172	2,202,137	20.48	72.68	55.75
SILVER LAKE	D0372	609.5	4,807.94	1.5	2,935,250	2,979,277	44,027	1,703,871	0	226,690	1,930,561	1,995,184	0	181,072	2,174,256	245,695	22.10	57.14	33.50
AUBURN WASHBURN	D0437	4,550.0	3,183.43	7.4	13,496,157	15,556,450	2,060,293	1,104,718	700,000	1,781,156	3,585,874	5,573,185	0	1,422,723	6,995,908	3,410,034	21.80	82.30	52.29
SHAWNEE HEIGHTS	D0450	3,354.5	3,300.90	7.4	11,074,518	11,894,012	819,494	3,250,646	700,000	1,233,119	5,183,765	6,012,613	0	984,972	6,997,585	1,813,820	23.03	65.87	50.27
TOPEKA PUBLIC S	D0501	14,325.0	3,749.66	1.5	53,121,447	54,519,518	1,398,071	4,452,753	633,324	9,225,479	14,311,556	19,450,191	0	7,368,983	26,819,174	12,507,618	27.76	83.78	50.93
SHERIDAN 090																			
HOCKEY COMMUNITY	D0412	500.0	4,708.62	1.5	2,408,459	2,444,586	36,127	702,144	219,657	185,070	1,106,871	1,147,085	0	147,827	1,294,912	188,041	8.92	55.25	45.92
SHERMAN 091																			
GOODLAND	D0332	1,170.0	4,326.33	1.5	5,109,396	5,186,031	76,635	1,027,401	547,876	411,977	1,987,254	2,343,868	0	329,072	2,672,940	685,686	15.83	55.96	37.09
SMITH 092																			
SMITH CENTER	D0237	645.0	4,735.11	1.5	2,959,441	3,099,960	140,519	1,143,653	57,607	220,123	1,421,383	1,742,411	0	175,826	1,918,237	496,854	24.37	73.70	50.64
WEST SMITH COUN	D0238	195.0	5,766.96	0.5	1,124,557	1,130,179	5,622	496,796	34,148	54,301	585,245	655,018	0	43,374	698,392	113,147	16.84	71.16	49.37
STAFFORD 093																			
STAFFORD	D0349	285.0	6,180.14	0.5	1,753,923	1,770,146	16,223	306,012	276,907	120,926	703,845	682,569	0	96,591	779,160	75,315	4.85	65.68	60.98
ST JOHN-HUDSON	D0350	453.5	5,086.64	1.5	2,299,161	2,341,393	42,232	286,223	447,818	143,600	877,641	832,974	0	114,702	947,676	70,035	2.69	50.93	49.96
HACKVILLE	D0351	285.5	6,216.17	0.5	1,768,501	1,783,590	15,089	0	161,949	93,999	255,948	0	0	75,083	75,083	-180,865	-6.31	39.19	49.02
STANTON 094																			
STANTON COUNTY	D0452	539.5	5,248.42	0.5	2,815,778	2,845,679	29,901	0	38,604	190,026	228,630	0	0	151,786	151,786	-76,844	-1.09	34.90	37.25
STEVENS 095																			
HOBSCOM PUBLIC S	D0209	170.0	9,978.45	0.5	1,597,550	1,704,818	107,268	0	59,154	0	59,154	0	0	0	0	-59,154	-0.77	17.77	20.94
HUGOTON PUBLIC	D0210	1,005.0	5,062.19	0.5	5,012,073	5,417,875	405,802	0	357,486	0	357,486	0	0	0	0	-357,486	-1.50	19.61	22.37
SUNNER 096																			
WELLINGTON	D0353	2,025.0	3,387.22	6.4	6,877,743	7,317,942	440,199	2,748,651	123,734	688,837	3,561,222	4,262,193	0	550,218	4,812,411	1,251,189	32.02	74.80	48.04
CONWAY SPRINGS	D0356	469.0	5,354.63	0.5	2,446,532	2,523,877	77,345	1,232,227	0	162,950	1,395,177	1,644,830	0	130,159	1,774,989	377,812	32.74	69.45	34.35
BELLE PLAINE	D0357	750.0	4,522.21	1.5	3,360,000	3,465,015	105,015	2,145,794	0	241,067	2,386,861	2,577,005	0	192,556	2,789,561	382,700	34.83	70.20	34.24
OXFORD	D0358	445.0	4,022.72	6.2	1,820,282	1,932,275	111,993	1,031,620	27,388	116,946	1,175,954	1,312,415	0	93,412	1,405,827	229,873	22.03	54.29	40.29
ARGONIA PUBLIC	D0359	209.0	5,456.74	0.5	1,173,199	1,179,064	5,865	334,889	29,762	70,258	434,909	563,468	0	56,120	619,588	184,679	19.92	67.35	40.92
CALDWELL	D0360	324.0	5,366.08	1.2	1,668,850	1,759,650	90,800	662,635	0	106,703	769,338	996,651	0	85,231	1,081,882	312,544	28.07	68.97	42.54
SOUTH HAVEN	D0509	220.0	4,696.09	1.5	1,063,664	1,079,619	15,955	516,241	0	51,649	567,890	677,540	0	-41,256	718,796	150,906	20.75	63.01	37.72

Attal # 2-18

REVISED	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
	-BUDGET PER-			GENERAL FUND BUDGET				1991-92				ESTIMATED 1992-93				-TAX RATE-			
COUNTY NAME	EST ENROLL	X		EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	STATE	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	MILL	EST		
DISTRICT NAME	9-20-92	1991-92	INC	1991-92	1992-93	(5 - 4)	AID GUARANTEE	INCOME	STATE AID	STATE AID	AID	GUARANTEE	INCOME	STATE AID	(14 - 10)	EDUIV	1991	1992	

THOMAS	097																		
BREMSTER	D0314	142.0	6,501.77	0.5	920,000	927,868	7,868	0	62,977	47,223	110,200	185,696	0	37,720	223,416	113,216	10.35	64.43	51.30
COLBY PUBLIC SC	D0315	1,313.0	4,117.43	1.5	5,287,190	5,487,276	200,086	1,778,430	223,185	414,509	2,416,124	2,725,321	0	331,095	3,056,416	640,292	16.27	47.96	33.50
GOLDEN PLAINS	D0316	146.5	6,303.99	0.5	999,182	1,004,178	4,996	179,691	61,250	50,194	291,135	377,373	0	40,093	417,466	126,331	14.85	59.81	40.29
TREGO	098																		
WAKEENEY	D0208	602.0	4,826.54	1.5	2,924,886	2,968,758	43,872	953,240	284,131	173,373	1,410,744	1,475,698	0	138,484	1,614,182	203,438	8.22	49.77	41.38
WABUNSEE	099																		
HILL CREEK WALL	D0329	545.0	4,470.77	1.5	2,532,246	2,570,227	37,981	1,029,821	81,753	285,984	1,397,358	1,420,917	0	228,434	1,649,351	251,793	15.71	60.39	43.14
WABUNSEE EAST	D0330	600.0	4,876.03	1.5	3,023,625	3,068,980	45,355	1,642,812	96,876	155,817	1,895,505	2,004,595	0	124,461	2,129,056	233,351	15.76	64.03	47.26
WALLACE	100																		
WALLACE COUNTY	D0241	289.0	4,845.18	1.5	1,419,638	1,440,933	21,295	347,478	96,170	102,827	546,475	631,845	0	82,135	713,980	167,505	11.79	60.77	47.00
WESKAW	D0242	105.5	7,082.13	0.5	733,000	750,900	17,900	0	153,794	22,142	175,936	216,218	0	17,686	233,904	57,968	7.75	61.55	54.48
WASHINGTON	101																		
NORTH CENTRAL	D0221	170.0	6,156.85	0.5	1,111,312	1,116,867	5,555	372,792	111,320	44,633	528,745	551,897	0	35,651	587,548	58,803	7.22	49.66	40.94
WASHINGTON SCHD	D0222	370.0	5,505.18	0.5	2,152,527	2,163,290	10,763	1,163,911	27,287	126,261	1,317,459	1,384,035	0	100,853	1,486,888	149,429	17.80	55.84	33.50
BARNES	D0223	375.0	5,417.64	0.5	2,071,164	2,081,520	10,356	474,532	180,483	159,861	814,876	928,697	0	127,692	1,056,389	241,513	14.05	60.70	42.35
CLIFTON-CLYDE	D0224	390.0	5,184.37	1.5	2,123,000	2,154,846	31,846	847,584	198,090	101,428	1,147,102	1,199,708	0	81,017	1,280,725	133,623	8.88	51.20	42.39
MICHITA	102																		
LEDTI	D0467	576.0	5,008.20	1.5	2,969,862	3,014,409	44,547	515,472	0	333,669	849,141	1,153,146	0	266,523	1,419,669	570,528	21.08	68.51	42.28
WILSON	103																		
ALTONA-MIDWAY	D0387	380.5	5,369.38	1.1	2,053,789	2,077,365	23,576	1,180,317	110,581	73,151	1,364,049	1,370,903	0	58,430	1,429,333	65,284	7.02	39.00	33.50
NEIDESHA	D0461	710.0	4,899.79	1.5	3,510,700	3,563,362	52,662	2,209,728	121,672	179,875	2,511,275	2,478,045	0	143,678	2,621,743	110,468	8.27	38.27	33.50
FREDONIA	D0484	896.0	4,723.31	1.5	4,225,000	4,295,567	70,567	2,068,956	177,728	244,387	2,491,071	2,721,767	0	195,208	2,916,975	425,904	18.70	63.42	42.60
WOODSON	104																		
YATES CENTER	D0366	600.0	3,874.09	5.9	2,400,000	2,541,022	141,022	1,095,232	184,499	157,698	1,437,429	1,502,801	0	125,964	1,628,765	191,336	9.73	43.38	41.05
WYANDOTTE	105																		
TURNER-KANSAS C	D0202	3,860.0	3,599.75	5.7	13,794,952	14,491,160	696,208	5,964,951	700,000	672,933	7,337,884	8,846,787	0	537,315	9,384,302	2,046,418	24.81	69.30	51.41
PIPER-KANSAS CI	D0203	1,180.0	4,507.98	0.5	5,136,841	5,346,014	209,173	2,070,604	700,000	286,731	3,057,335	2,789,329	0	229,030	3,018,559	-38,776	-0.97	51.04	60.73
BONNER SPRINGS	D0204	2,160.0	3,710.33	2.6	7,813,963	8,220,960	406,997	2,376,157	571,036	747,521	3,694,714	4,203,310	0	597,093	4,800,403	1,105,689	22.32	75.05	57.13
KANSAS CITY	D0500	21,119.0	3,806.34	0.5	79,651,059	80,787,989	1,136,930	36,898,444	321,144	7,261,920	44,481,508	47,349,016	0	5,800,562	53,149,578	8,668,070	20.71	57.27	33.50

STATE TOTALS		429,493.9	524.4		1,793,354,535	470,326,779	69,977,790	54,032,872	201,701,534	726,061,185	792,009,376	161,244,058	0	953,253,434	227,192,249	17,324.21	4,759.61	12,863.85	

Ostead # 2-19

MARTHA Rogge - Sablette

#3

Chairman Bowden and Committee Members:

The original SCHOOL DISTRICT EQUALIZATION FORMULA can work to provide a sound and equalized approach to school finance. That is demonstrated by both House Bill 2826 and 2914.

The concept incorporated in both bills is worthy of support. With a little refining that concept will provide both adequate property tax relief and sound school funding.

These bills represent a much better approach to school funding than the idea of let's levy a uniform state mill rate and then see what happens next year and the year after that.

My district, Sublette, will lose State Aid which will result in our mill levy increasing five or ten mills depending on the final funding formula. We prefer this to the prospect of 45 mills this year and 60 mills soon to follow without any assurance of what the mill levy or budget per pupil will be in the future.

The concept embraced by both bills allows for continuity in districts and for strategic planning.

I am fearful that all the bills on school funding seem to be aimed at property tax relief rather than adequate school funding. A .5 to 1.5 percent increase or a 1 to 3 percent increase does not address the increased costs related to inflation and areas of school reform. My district is involved with an outcome based curriculum process that has increased the costs of inservice, committee work, and consultant fees. Through this process we expect to be accountable but change does not come cheaply.

I have a problem with these two bills and others because they fail to reflect

Education
Attachment #3
2/20/92

abatements and/or IRBs. I believe they should be considered in determining aid from the SDEA.

I am also concerned that HB 2914 does not allow the current two mill levy for technology to continue. In many districts this is the only feasible means to begin to incorporate the much needed technology into their educational systems.. The way I interpret the bill the amount levied for technology this year would be added to the budget per pupil amount for the General Fund. That will not benefit my district since we did pass the levy but only levied a small portion of the two mills this year for planning with the expectation that the total two mills could be levied after the plan was in place. In other districts the two mills was not included in their budgets and they would not benefit from this part of the bill.

The Capital Outlay fund was not addressed in either bill. I hope this means that we will be able to continue to have access to that four mill levy and the use of it for local determination on how best to meet our district's needs.

I appreciate the fact that the original SDEA formula has not been forgotten. It served us well in the past and can do so in the future. Thank you.

Attach #3-2

Chairman Bowden and Committee Members:

My name is Stan McGill. I am President of the Board of Education for U.S.D. 209, Moscow, Kansas. We are known as a wealthy district, however there are some misconceptions about that idea. Namely, our grade school was built in the 1920s and our high school in 1958. Approximately 25% of our students are on free and reduced lunch. We have approximately 30% hispanic students. We are located in the midst of the Hugoton natural gas field which is a non-renewable depleting source of our tax base. Also, if the tax burden becomes so great that the producers feel that it is no longer profitable to produce or sell their products, they may choose to focus on their holdings in other states which could leave Moscow as one of the poorest districts in the state.

We (U.S.D. 209) support the following general provisions of both HB 2826 and 2914:

1. They use our current funding formula which has been the envy of other states.
2. They do NOT contain a statewide mill levy to be collected and redistributed by the state, thereby maintaining local control.
3. They do NOT force districts toward statewide mediocrity by limiting per pupil expenditures.
4. They allow those districts that are able to maintain Capital Outlay to do so but subsidize those that can NOT.
5. Even though both bills will raise our mill levy, our taxpayers are willing to support educational excellence throughout the state of Kansas as long as we do not destroy educational opportunities for our OWN children.
6. The bottom line is that it allows us to KEEP our school in Moscow where we have made a commitment to educate our kids in a small town setting that reflects OUR morals and values

*Education
Attachment #4
7/20/92*

15

Members of the House Education Committee:

My name is Kenneth Meyer. I'm a member of the Board of Education of Unified School District #451 serving in my tenth year. Today we are here to discuss the future financing of our elementary and secondary schools. I realize the issue is complex and that each of you have given many hours of time to study and comprehend the problems in developing a formula to equalize school finance.

I have reviewed several of the proposals being considered by this committee including printouts of HB 2826 and HB 2914. Our district is not effected severely by either bill. HB 2826 increased our budget and calls for a 12 mill decrease in property tax. HB 2914 also increases our budget and decreases the levy six mills. I am not here to support a specific bill, however I am here today to promote a concept. That concept is two fold. One, we prefer to maintain some degree of local control over our schools and two, we believe the present equalization formula as adopted by the 1972 Kansas Legislature should be retained.

In regard to the retention of the present formula, I have heard from various sources that it has been recognized as a model for other states. The Kansas Supreme Court has not ruled it to be unequal. If a new formula is developed, it will most likely be challenged in court as soon as it is adopted if it effects some school districts adversely in budget or mill levy. There are some changes that need to be made in the present formula. It is my understanding that removing the hold harmless section of the present formula and providing adequate funding would go a long way in making the present formula acceptable.

I believe we have a good school system, and that our neighboring school districts provide an excellent opportunity for their youth to achieve academic excellence. I believe the state of Kansas had provided adequately for the education of the youth of the state. Some of the reasons for the strong educational system we

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have is that the people now have a voice in how their schools operate. We would like to retain a strong voice in our local schools. A new formula with a statewide mill levy in my opinion will be the beginning of the end for local control of our schools. Loss of local control will likely result in a statewide teacher salary schedule, a statewide curriculum and mediocrity for our schools. In your deliberations of this important issue I am asking you to consider the possibility of excellent schools for all of the students in the state and to allow the people to decide some of the important issues in regard to their community schools.

Thank you for giving me the time to address the committee. I will attempt to answer any questions.

Attach #5-2

Chairman Bowden and Committee Members:

I am Bill Light. I am the Board President of U.S.D. #217, Rolla, in Morton County. I appreciate this opportunity to stand before this Committee and testify on behalf of state school financing and its related problems.

Kansas has not witnessed such a stir of emotions over a political or financial plan for many years such as it is today. The plan that has created this emotion is the plan that proposes a total state funding of local school budgets. It is my involvement with this plan and those emotions which brings me here today.

This day I want to speak in support of House Bill 2914 sponsored by Representative Lowther and House Bill 2826 sponsored by Representative Crumbaker. Also, I want to speak in opposition to House Bill 3000 sponsored by Representative Helgerson. I believe HB 2826 and HB 2914 build upon and enhance the present school funding formula. This formula has served the schools of Kansas for over twenty years. I do not believe the current method of funding schools is broken. It may be slightly cracked from all of the adjustments and underfunding, but it is not broken. I support the plans of the Lowther and Crumbaker bills because they do not abandon the present formula. By these bills the formula would be fully funded and would continue to be a good vehicle for funding Kansas schools. I oppose the Helgerson plan because it does abandon the present formula in favor of a new radical funding mechanism. With the changes made by the Lowther and Crumbaker bills, I think the current funding plan can be made adequate and equitable for all Kansas schools.

Another reason I oppose the Helgerson bill is because it is an altered form of the Governor's plan that limits local control. The Helgerson plan would interfere with the business of local boards, elected by the patrons of the district, to determine their own destinies. I believe that under the Constitution of the State of Kansas it is

*Education
Attachment #6
2/20/92*

the right and duty of the locally elected school boards to maintain, develop and operate the local public schools. This system of school government by the people has worked for many years and many reasons. It has worked because:

1. Local boards know the needs of the community.
2. People feel the pride of ownership.
3. People feel better and are more supportive when they have input into the process of education either by direct involvement or by the election process.
4. People can see where and how their tax dollars are being spent and they are more willing to participate in further local efforts if needed.

The people and their elected board are better suited to deal with the changing needs of their communities and schools. Those who are closer to their problems have a better understanding of them and have more initiative to improve their situations. I do not think a school bureaucracy in Topeka, 360 miles away, would react to changing needs like those who have children in the school system. Excellence in education will come from the pride the people have in their school systems, it will not come from Topeka.

It is my concern just what will come from Topeka if the Helgerson plan or another altered form is adopted. I wonder just where this concept of intrusive state government and those who support it will lead us. My concern is that there is a further agenda to this concept. An agenda broader than just establishing a state authorized mill levy. Once the state establishes its authority to share the local tax base via the statewide mill levy, I believe the monster will be unleashed upon all levels of local government.

I base my concerns upon arguments presented by Mr. Charles Warren of Kansas, Inc., in the report from the Special Committee on Assessment and Taxation entitled "Proposal #3 - Local Consolidation". In this report it is argued that consolidation of schools and other local government units would result in the

Attach #6-2

efficiency of the tax dollar spent. In the July/August edition of the "Kansas County Connection" the question was raised by Mr. Warren as to the need for 105 county governments. Also, it was argued whether the state of Kansas could afford to subsidize county government for so few.

If the Helgerson plan or an altered form of the Governor's plan is passed, there would be a loss of local control. Once local control is lost by the schools to the state, I believe there would be a gradual attempt of state intrusion in all local governments. With the final result being consolidation of many school districts, county court systems, county appraisal duties and eventually consolidation of counties.

In conclusion I want to repeat my support for HB 2826 and HB 2914 because they build upon a school spending formula that has worked for many years and they do not require that education be turned over to more government regulations. Thank you Chairman Bowden for this time.

Attch #6-3

A COMPREHENSIVE PLAN
TO PROVIDE
QUALITY--COST/EFFECTIVE

K-12 THROUGH POST-SECONDARY
EDUCATION
IN
KANSAS

1) **New K-12 Funding Formula** Based on Actual
Cost to Educate Students
To Achieve Outcomes
In Each Kansas
School Building

2) **Faculty & Facility Utilization Analysis**
To Determine How
Effectively Existing
Resources Are
Being Used

5) **SAVE \$200 MILLION**
Through Better Management
Of Existing Resources
Then **Reinvest The Savings**
In K-12 Schools Needing More
Money to Equalize Opportunity

3) **New Post-Secondary Funding Formula**
Based on Actual
Cost of Teaching,
Research & Extension
In Each Department

4) **Appropriate Funds Before** Schools,
Colleges & Universities
Must **Sign Personnel Contracts** and Commit
80% of Their Costs

Education
Attachment #7
2/20/92

Education financing poses dilemma

In Kansas, 60 percent of all taxes is spent on public education. School and university budgets are rising rapidly, even though the number of students has not significantly changed. Eighty percent of education budgets is for salaries and wages.

Kansas needs a new school finance formula based on the actual cost to teach specific concepts and skills in each school building. The current formula, which uses the enrollment and property-tax wealth of a school district, is a carryover from the days of the one-room schoolhouse. To guarantee an equal educational opportunity for each Kansas student, regardless of the neighborhood in which his or her parents happen to live, the Legislature must develop a fair and equitable formula during the next session.

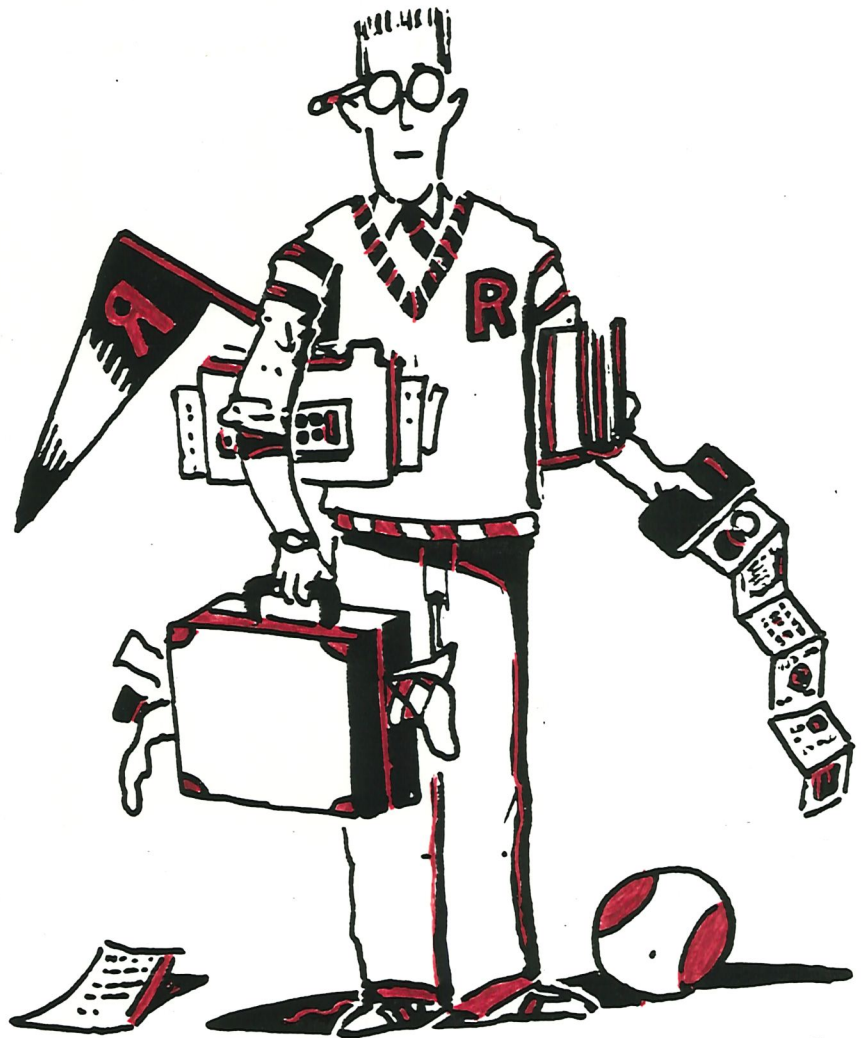
Likewise, colleges and universities in Kansas are using their funding formula to increase their revenue as much as 40 percent during the last two years. The current formula rewards low productivity rather than providing quality education at a reasonable cost to the students and taxpayers. College faculty teach one-third as many students as do Kansas public school teachers and yet receive an average of \$10,000 more per year in salary.

Under Gov.-elect Joan Finney's leadership, a new post-secondary funding formula needs to be passed by the Legislature which is based on actual instructional costs to teach 25 students per section in each academic department. This self-regulating formula will increase productivity and allow optimal use of faculty, facilities and funds.

By increasing faculty productivity at the post-secondary level, Kansans will save nearly \$200 million per year. This savings can then be used to increase the salaries of faculty who truly excel as teachers and pass the remaining savings back to local school districts to reduce property taxes.

Changing funding formulas makes little sense unless the Legislature also sets minimum high school graduation and qualified admissions standards to enter the six regents universities. Just giving a diploma to every student who had the patience to sit in a classroom for 13 years does no good for the student, future employers who want to know what that student can actually do, or the taxpayers who paid the bill.

Until Kansans set some standards of what knowledge and skills are to be learned in our schools, no amount of



Peter Kuper

money will buy the excellence we all want for our kids. The funding formula to redisperse these tax revenues to school districts and colleges has nothing to do with learning. So why are we surprised when our kids drop out or graduate from school bored, confused, angry and oftentimes illiterate?

Most jobs and decision-making skills can be taught in junior high and high school without forcing students and their parents through another four years of expensive college classes that may not be relevant to the job market. The Kansas Legislature needs to set minimum standards, which include practical skills that students can use immediately after high school graduation to get a job and earn an income.

Much of our homelessness, unemployment and underemployment in Kansas can be traced right back to a

failed education system. Kansans can save millions of tax dollars and greatly improve the quality of education through more effective management and responsible funding.

The alligators in the swamp are not getting any smaller. Rising costs throughout all levels of government and health care have a great negative effect on our personal lives. These costs also increase the operating expenses of Kansas businesses, which are then forced to raise prices or cut employees to stay competitive in the world economy.

It is time that all levels of government face the challenge and do more with less. Only if significant changes are made soon will we Kansans be able to live within our means and provide quality public services at a reasonable cost.

WALT CHAPPELL
Chanute

Attach # 7-2

SCHOOL FINANCE EQUALITY

- 1) Set equal STANDARDS of EXCELLENCE for each Kansas K-12 student to achieve the "ESSENTIAL SKILLS" before graduation. (HB 2963)
- 2) Distribute State, and Local Funds based on the cost to TEACH EACH CHILD these essential skills in the school closest to their home.
- 3) Establish EQUAL WEIGHTING for resources required to teach the same concepts & skills. (Equal teaching content skills, lab work stations, computers, shop equipment, access to information via ITV, MODEMS, VCR and CD-ROM, etc.)
- 4) If particular schools lack "ESSENTIAL SKILLS RESOURCES" then itemize the cost of missing resources in each school building and divide the total by three (3).
- 5) Distribute State School Finance Funds to each SCHOOL to cover the cost of Basic Education plus 1/3rd of the missing resources.
- 6) Set equal standards of productive, cost-effective use of resources by budgeting for an average of 25 F.T.E. students per classroom.
- 7) Weight F.T.E. Special Education, vocational and kindergarten students based on need for additional resources to achieve essential skills.
- 8) Cap Property Taxes in each district at FY-92 level to establish a level playing field.
- 9) Districts may vote to reduce an equal amount of Ad Valorem Tax for an equivalent amount of locally assessed income tax. (HB2826)
- 10) Each Kansas educational institution's Board may sign contracts with teachers, administrators and staff only after the State Legislature passes the education appropriations bill and local budgets are approved.
- 11) Each school with adequate resources gets base allocation from State to teach 25 FTE students per essential skills class.
- 12) Those schools with limited resources get base plus 1/3rd of deficit until resources are equal to teach essential skills courses.
- 13) Schools and school districts may only use tax dollars to fund intramural athletics, drama and music where ALL STUDENTS have an EQUAL OPPORTUNITY to participate. Varsity sports and clubs will be financed by gate receipts and local fund raising efforts.
- 14) Five percent (5%) of State School Finance Fund should be set aside for Capitol Outlay Expenditures to upgrade schools with out-of-date teaching facilities such as computer & science labs and vocational shops.
- 15) No Kansas school district will have an enrollment of less than 10,000 students as of September 20th, 1994.
- 16) No Kansas school district will have non-instructional cost for administration, clerical and maintenance personnel of more than 8% of the operating budget for that district.
- 17) The State Legislature should provide a new Post-Secondary Finance Formula based on the cost to teach 25 students per class in each Department. The money saved through increased productivity in the Regent's Universities, Community Colleges and Trade Schools should then be redistributed to K-12 schools to lower property taxes.
- 18) Each K-12 District which receives more money from the State School Finance Fund as a result of this Post-Secondary savings will reduce its local property tax by one half (1/2) that amount.

Respectfully submitted to the
1992 Kansas Legislature by

Walt Chappell

Walt Chappell, Ph.D.

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2/20/92

Attain # 7-3

KANSAS
ASSOCIATION



OF
SCHOOL
BOARDS



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

Testimony on H.B. 2826, H.B. 2914, H.B. 3000
before the
House Committee on Education

by

Mark Tallman, Coordinator of Governmental Relations
Kansas Association of School Boards

February 20, 1992

Mr. Chairman, Members of the Committee:

Thank you for the opportunity to provide comments on several additional proposals for school finance. We presented most relevant provisions of our policy positions on school finance last week, so I will be brief.

Both H.B. 2826 and H.B. 2914 are attempts to "fix" the existing School District Equalization Act. The differences in the printouts which we have reviewed for these two bills show dramatically what we stressed last week: you cannot achieve greater equalization without greater general state funding because local sources of revenue are inherently unequal. We believe the current formula remains an acceptable system for funding schools if (1) equalized state aid is significantly increased, (2) some type of minimum levy is required, and (3) capital outlay assistance is provided on an equalized basis.

Concerning H.B. 3000, we believe the lack of "low enrollment weight" would result in unacceptable reductions in school budgets for those students attending low enrollment schools.

Education
Attachment #8
2/20/92

Finally, regarding the Governor's proposal, it appears that many districts would be forced to make reductions in operating budgets, even by using the proposed local option. As stated last week, we oppose achieving a more equalized system by requiring budget reductions. We also oppose requiring public referenda on using local option authority. We believe such a decision should be made by the elected representatives of the school district - the board of education.

Thank you for your consideration.

Attach # 8-2



#9

KANSAS NATIONAL EDUCATION ASSOCIATION / 715 W. 10TH STREET / TOPEKA, KANSAS 66612-1686

Craig Grant Testimony Before
House Education Committee
Thursday, February 21, 1992

Thank you, Mr. Chairman. I am Craig Grant and I represent Kansas-NEA. I appreciate this chance to make comments on the various school finance plans under discussion today.

I am making comments as we have already supported HB 2892 and the method of financing schools. Nothing contained in HB 2826, HB 2914, HB 3000, or the Governor's revised plan causes us to change our mind. I hope that our statements will explain our stand.

HB 2826 and HB 2914 basically are adjustments in the current formula. HB 3000 and the Governor's revised plan are lesser versions of HB 2892. I did not have access to a printout to analyze the individual district's situations in HB 3000, but I did do some comparisons of the other plans.

In mill levy comparisons, the table below outlines what I found out:

MILL LEVY RANGES

	<u>1991-92 year</u>	<u>HB 2826</u>	<u>HB 2914</u>	<u>Revised Governor's Plan</u>	<u>HB 2892</u>
low	9.12	9.14	10.34	45.00	45.00
high	97.69	117.79	84.93	51.44	58.76

The tinkering done in HB 2826 or HB 2914 does not close the gap between rich and poor districts to bring the range to acceptable measures.

An additional set of numbers which I pulled out of the printouts compares the budget per pupil of the current highest and lowest spending districts. Additionally, for example purposes, I compared two districts which have been used as examples in past years of diverse situations. The results of the different plans are:

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BUDGET PER PUPIL

	<u>1991-92 year</u>	<u>HB 2826</u>	<u>HB 2914</u>	<u>Revised Governor's Plan</u>	<u>HB 2892</u>
Mulvane	\$ 2,720	\$ 2,801	\$ 2,760	\$ 4,084	\$ 4,350
Mullinville	\$10,483	\$10,588	\$10,535	\$ 8,594	\$ 9,152
Galena	\$ 4,602	\$ 4,740	\$ 4,671	\$ 5,565	\$ 5,926
Moscow	\$ 9,978	\$10,077	\$10,028	\$ 7,962	\$ 8,475

It is obvious that the rich districts will continue to fare well while the poorer lower-spending districts are not allowed to generate sufficient moneys under HB 2826 and HB 2914 to have their students afforded a substantially equal opportunity to resources.

The largest problem with the revised Governor's plan is the continued large number of districts (34 in all) which would lose a significant amount of resources (\$43,860,444) even though they implement the local option 5% provision. (See Enclosure 1.) HB 2892 has 12 districts losing \$8,055,304. (See Enclosure 2.) With Tier III added to the total, only five districts lose money and the total is \$1,393,076. (See Enclosure 3.) I believe those districts will be able to apply to receive some of the unforeseen needs money which should be made available.

Kansas-NEA continues to believe that equality of educational opportunity and suitable educational opportunity are two tenets which we must provide to children in our state. Presently, HB 2892 continues to do the best job of accomplishing that goal. We will continue to look for other avenues--even major tinkering with our present formula--to meet our duty to each child in Kansas to furnish him or her with a suitable educational opportunity which is equal to that owed every other child.

Thank you for listening to our concerns.

Arthur #9-2

REVISED GOVERNOR'S PLAN
TIER II RESULTS

<u>DISTRICT</u>	<u>\$ LOST</u>	<u>% LOST</u>
Burlington	\$ 414,267	7.27%
Solomon	\$ 161,182	7.13%
Lorraine	\$ 133,582	3.91%
West Graham	\$ 183,509	15.46%
Ulysses	\$ 482,846	5.95%
Copeland	\$ 139,939	12.19%
Satanta	\$ 685,209	22.24%
White Rock	\$ 421,784	23.45%
Blue Valley	\$ 9,907,437	19.53%
Olathe	\$ 9,198,299	13.34%
Shawnee Mission	\$16,741,545	14.89%
Lakin	\$ 817,685	16.50%
Cunningham	\$ 325,666	13.88%
Mullinville	\$ 353,635	28.88%
Haviland	\$ 68,616	4.93%
Pleasanton	\$ 494,578	16.58%
Triplains	\$ 78,526	7.16%
Centre	\$ 133,022	6.32%
Rolla	\$ 408,381	20.72%
Nes Tre La Go	\$ 224,989	24.55%
West Solomon	\$ 203,889	21.10%
Pawnee Heights	\$ 54,455	4.09%
Kaw Valley	\$ 709,990	11.29%
Fairfield	\$ 136,407	4.31%
Hillcrest	\$ 42,531	3.39%
Chase	\$ 59,095	4.00%
Lacrosse	\$ 67,062	2.85%
Otis-Bison	\$ 68,853	2.77%
Paradise	\$ 172,733	12.94%
Stafford	\$ 205,159	9.85%
Macksville	\$ 156,181	7.47%
Stanton Co.	\$ 44,711	13.27%
Moscow	\$ 335,799	19.66%
Washington	<u>\$ 228,882</u>	9.01%
	\$43,860,444	

Attach #9-3

Enclosure #2

HB 2892

TIER II RESULTS

<u>DISTRICT</u>	<u>\$ LOST</u>	<u>% LOST</u>
Rolla	\$ 28,887	1.73%
Copeland	\$ 21,172	1.96%
Satanta	\$ 383,276	13.21%
White Rock	\$ 74,684	4.90%
Blue Valley	\$4,973,119	10.39%
Olathe	\$1,828,361	2.88%
Lakin	\$ 174,657	3.86%
Mullinville	\$ 221,817	19.51%
Nes Tre La Go	\$ 72,676	9.09%
West Solomon Valley	\$ 70,091	8.04%
Paradise	\$ 49,761	4.01%
Moscow	<u>\$ 156,803</u>	9.81%
	\$8,055,304	

Attach #9-4

Enclosure #3

HB 2892

TIER III RESULTS

<u>DISTRICT</u>	<u>\$ LOST</u>	<u>% LOST</u>
Satanta	\$ 154,360	5.32%
Blue Valley	\$1,074,275	2.24%
Mullinville	\$ 138,615	12.19%
Nes Tre La Go	\$ 6,636	.83%
Moscow	<u>\$ 25,826</u>	1.62%
	\$1,393,076	

Attach #9-5

TESTIMONY FOR THE HOUSE EDUCATION COMMITTEE
Supporting House Bill 2826 and 2914
by
Larry Clark, Superintendent of Schools
Burlington U.S.D.No. 244
February 20, 1992

The Burlington Unified School District No. 244 on behalf of its taxpayers wishes to support the concepts of House Bill 2826 and/or 2914. We believe both bills address adequate funding with a proven formula and supports the home rule decision-making process of the local Boards of Education.

The funding of the HB 2826 is a long term approach. Although the first year of funding is not as favorable as we would like the second year and beyond demonstrates future commitments to education. The long term effect is property tax relief. As new money is committed the formula can be adjusted to reflect the increase.

The funding of the HB 2914 is questionable primarily because it relies on the same 217 million that the Governor is using to fund her finance proposal. The over-all effect addresses the property tax relief issue better than the other proposed bills, keeps school control with the local school boards and uses a funding formula that has been a model for other states.

In conclusion, we want to emphasize that House Bill 2826 and/or 2914 have the conceptual approval of our district. We would like to see more money dedicated to education on a long term basis. House Bill 2826 and/or 2914 is a start in the right direction. We urge the House Education Committee to study HB 2826 and/or 2914 in detail and give full consideration to long term effects on taxpayers and taxing units.

*Education
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2/20/92*