

Approved MONDAY, 4-6-92  
Date

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION

The meeting was called to order by Senator Dan Thiessen at  
Chairperson

11:00 a.m. ~~pm~~ on Monday, March 23, 1992 in room 313-S of the Capitol.

All members were present except:

Committee staff present:

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

Conferees appearing before the committee:

Ben Barrett, Associate Director, Legislative Research Department  
Chris Courtwright, Research Department  
Charles Warren, President-Kansas Inc.  
Norman Clifford, Associate Scientist, KU Research Department

Chairman Dan Thiessen called the meeting to order at 11:06 and said the agenda is a briefing on HB2892 and he said the committee needs to be briefed on the education components of the bill, and then the committee will be briefed on the taxation components. He recognized Ben F. Barrett, Associate Director, Legislative Research Department.

HB2892: School District Finance Act.

Ben Barrett said HB2892 is the major revision that Corporate Kansas was used to, in terms of school finance, and it changes the resources that they have had in the past and concentrates on common spending levels and common tax levels among school districts. He said, the spending levels are determined in part by the base amount, the State Financial Air (SFA) of a district is determined by multiplying the base state aid per pupil (BSAPP) of a district by the district's adjusted enrollment. He said, the BSAPP is \$3,625; and adjusted enrollment is calculated by adding to the enrollment of a district (as such enrollment historically has been determined) "program," "low enrollment," "transportation," and "at-risk pupil" weightings.

He said, the BSAPP is subject to reduction in proportion to any reduction in the amount of the appropriation from the State General Fund to the School District Finance Fund under an executive order designed to maintain State General Fund ending balances of \$100.M. He said, The Program Weighting, is provided for pupil attendance in certain educational programs which differ in cost from regular programs. The programs so identified are bilingual education and vocational education, and he said to obtain the enrollment adjustment attributable to these programs, the State Board of Education computes the fulltime equivalent enrollment in each such program and multiplies the bilingual education enrollment by 0.2 and the vocational education enrollment by 0.5, and the sum of these two products is the program weighting enrollment adjustment of the district.

Mr. Barrett continued by explaining the Low Enrollment Weighting, Transportation Weighting, At-Risk Pupil Weighting, Local Effort, General State Air/Remittance of Excess Local Effort Amounts, The General Fund, Contingency Reserve Fund, Other Special Funds, Transfers From the School District General Fund, Miscellaneous Revenue, Local Option Budget (LOB)/Supplemental General State Aid, and Local Enhancement Budget (LEB).

Mr. Barrett continued by reviewing Part II-School Reform. He said, the bill provides that in the 1994-95 school year, at least one school in every school district must participate in the quality performance accreditation system and in the 1995-96 school year, every school in every district must participate in the system. In order for a school district to continue to be eligible for general state aid in the 1996-97 school year and thereafter, a district must evaluate its progress toward achieving defined outcomes and submit an annual report thereon to the State Board of Education.

Mr. Barrett, passed a print-out of Selected School Finance Estimates, as passed by the House of Representatives, which shows the Base Operating Budget, Local Revenue and State Revenues for FY1993 through FY1996. (ATTACHMENT 1)

After committee discussion on the briefing by Ben Barrett, The Chairman recognized Chris Courtwright, Research Department to brief the committee members on the taxation components of HB2892.

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION

room 313-S, Statehouse, at 11:00 a.m./~~p.m.~~ on Monday, March 23, 1992

Chris Courtwright reviewed and explained the Part III-Tax Provisions on HB2892 starting with Property Tax Levy, Sales and Use Tax, Sales Tax Exemptions, Individual Income Tax, Corporation Income Tax.

He gave figures on Additonal State Resource Summary-FY1993 (in thousands), Sales Tax Exemptions (at 5.0%) \$131,800 Sales and Use Tax Increase (to 5.0% \$174,400 Individual Income Tax, \$138,000 Corporation Income Tax \$8,000 total \$452,200. He said, the background of the bill, relative to pending school finance litigation, Judge Terry L. Bullock of the Shawnee County District Court (Division 6) issued an order setting forth rules of law the Judge will apply if and when the litigation proceeds to trial. In light of that development, great attention has been directed toward scrutiny of the KS school financing system, including creation of a Governor's Task Force to study the issue. He said, HB2892 is one of the school funding proposals that has emerged from this milieu. Mr. Courtwright said, HB2892 largely abandons the power equalization concept on which the current School District Equalization Act is predicated in favor of a plan which emphasizes for the base funding program a common property tax effort and expenditure variations based on pupil, pupil transportation, and low enrollment characteristics. He said, LOB and LEB provisions contain variable local spending control and property wealth equalization elements.

Attached to his hand-out is simulation 0139 for tax year 1992, and KS Department of Revenue, Corporate Income Tax Liability Returns Processed in 1991. (ATTACHMENT 2)

After committee discussion The Chairman said the committee had asked Charles Warren to work on the impact of certain industries and he recognized Charles Warren, President-Kansas Inc.

Charles Warren said they did an analysis of the tax plans on the impact of business and industry. He said, the analysis was done by the Institute for Public Policy and Business Research Department, University of KS who has been doing tax studies for KS and the Legislature since 1987. He said, throughout the years they have developed a typical firm model which has enabled them to analysis various tax changes and their impact on industries of specific size and type.

He introduced Norman Clifford, Associate Scientist and Patricia Oslund, Research Associate who are the KU researchers that conducted the analysis, and he said, Mr. Clifford would make a presentation on the impact analysis.

Norman Clifford said the 1st 3 pages of his handout is the testimony he would present the committee, and he said the rest of his handout is the summary report.

He said they work closely with Kansas Inc., and he said, the model assumptions begin with the concept of a typical firm in each of a number of industries. A profile is developed for each firm, listing sales, costs and assets. The profile is developed from published data taken from a number of sources, and once the firm profile is in place the model proceeds to calculate the federal, state, and local taxes that the typical firm would incur.

Mr. Clifford led the committee through his handout explaining to the committee, New Firm Assumptions, Established Firm Assumptions, Results, and the Summary.

Attached to his testimony is; Introduction; The IPPBR Tax Model, Assumptions of the Tax Model Simulations, and he reviewed Simulation 1, New Firm Located in Olathe, Simulation 2, Established Firm Located in Olathe, Simulation 3, New Firm Located in Overland Park, Simulation 4, Established Firm Located in Overland Park, Simulation 5, New Firm Located in Kansas Non-Metro Area, Simulation 6, Established Firm Located in Kansas Non-Metro Area, Simulation 7, New Firm Located in Wichita, Simulation 8, Established Firm Located in Wichita, Simulation 9, New Firm Located in Kansas City, Kansas, Simulation 10, Established Firm Located in Kansas City, Kansas, and Analysis of Sales Tax Impacts with Table 11 and Table 12 on Sales Tax by Industry. (ATTACHMENT 3)

After committee discussion Senator Fred Kerr distributed a requested run SDEA MODIFICATION (Sen Mod 11) dated 3-19-92 with a Proposed School Finance Plan, prepared by Dale M. Dennis, Deputy/Assistant Commissioner, Division of Fiscal Services and Quality Control, KS State Board of Education. (ATTACHMENT 4)

Chairman Dan Thiessen adjourned the meeting at 12:28 p.m.

GUEST LIST

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COMMITTEE: ASSESSMENT & TAXATION

DATE: Nov 3-23-92

| NAME (PLEASE PRINT)   | ADDRESS                       | COMPANY/ORGANIZATION  |
|-----------------------|-------------------------------|-----------------------|
| Jacque Dates          | Topeka                        | SOA                   |
| Chuck Stone           | "                             | KBA                   |
| Mark Callman          | Topeka                        | KASB                  |
| Bob Corkins           | "                             | KCCI                  |
| Pat Oslund            | Lawrence                      | KU-IPPBR              |
| Thomas (Pflan)        | Lawrence                      | KU-IPPBR              |
| Charles Warner        | Topeka                        | Kansas Inc.           |
| JERRY KEMPF           | 210 W 24 <sup>th</sup> , HAYS | SUNFLOWER             |
| Jordan T. Hanett      | Topeka                        | CIPAK                 |
| Ida Hill              | Top                           | MMA                   |
| Trudy ARON            | "                             | Am Inst of Architects |
| Frances Kastner       | "                             | KS Food Dealers       |
| Bernie Koch           | Wichita                       | Wichita Chamber       |
| KAREN FRANCE          | TOPEKA                        | KAR                   |
| Leobardo M. Hernandez | Topeka                        | Gov. Office           |
| MARK A. BURGHART      | TOPEKA                        | REVENUE               |
| Curt Carpenter        | Great Bend                    | West Plains           |
| Dan Haas              | Overland Park                 | KCPK                  |
| Martha Hodgesmith     | Topeka                        | KARF                  |
| Lana Vanderplas       | Topeka                        | Intern                |
| DENNY KOCH            | "                             | SW Bell               |
| Rob Helges            | "                             | KTA                   |
| Tom Whitaker          | "                             | KMCA                  |
| Keed W Davis          | "                             | Topeka                |
| Judy Kueger           | Kansas City                   | SISA                  |



**(AS PASSED BY HOUSE OF REPRESENTATIVES)**  
**H.B. 2892 -- SELECTED SCHOOL FINANCE ESTIMATES**

(Amounts in Thousands)

Budget Inc. 1%

|  | FY 1993            | FY 1994            | FY 1995            | FY 1996            |
|--|--------------------|--------------------|--------------------|--------------------|
| H.B.2892 Base Operating Budget (@ \$3,625) | 1,883,201          | 1,902,033          | 1,921,053          | 1,940,263          |
| Setaside Aid For Local Option Bgt. (LOB)   | 38,593             | 38,979             | 39,369             | 39,763             |
| <b>Subtotal: "Budget"</b>                  | <b>1,921,794</b>   | <b>1,941,012</b>   | <b>1,960,422</b>   | <b>1,980,026</b>   |
| <b>Local Revenues:</b>                     |                    |                    |                    |                    |
| Prop. Tax @ 29 Mills (65%)                 | 284,145            | 295,511            | 307,331            | 319,624            |
| Cash on Hand                               | 179,308            | 0                  | 0                  | 0                  |
| Prop. Tax in Proc./Prior Year              | 255,000            | 153,001            | 159,121            | 165,486            |
| Motor Vehicle Tax                          | 125,000            | 110,000            | 68,000             | 71,000             |
| P.L. 874                                   | 12,000             | 12,480             | 12,979             | 13,498             |
| Mineral Prod. Tax/IRBs                     | 6,000              | 6,240              | 6,490              | 6,749              |
| <b>Subtotal</b>                            | <b>861,453</b>     | <b>577,232</b>     | <b>553,921</b>     | <b>576,358</b>     |
| <b>State Revenues:</b>                     |                    |                    |                    |                    |
| Cash on Hand                               | 0                  | 168,784            | 96,501             | 34,941             |
| Current "Gen." State Aid/4% Inc.           | 776,922            | 807,999            | 840,319            | 873,932            |
| <b>Additional State Resources</b>          |                    |                    |                    |                    |
| <b>Sales Tax</b>                           |                    |                    |                    |                    |
| Res. Telephone Services                    | 15,092             | 16,339             | 16,951             | 17,587             |
| Utilities in Production                    | 33,324             | 37,716             | 39,131             | 40,598             |
| Original Construction                      | 79,804             | 90,324             | 93,711             | 97,225             |
| Lottery Tickets                            | 3,608              | 3,906              | 4,052              | 4,204              |
| Sales Tax to 5.0%                          | 174,375            | 180,914            | 187,698            | 194,737            |
| Individual Income Tax                      | 138,000            | 146,300            | 155,078            | 164,383            |
| Corporate Income Tax                       | 8,000              | 8,000              | 8,000              | 8,000              |
| <b>Subtotal</b>                            | <b>452,203</b>     | <b>483,499</b>     | <b>504,622</b>     | <b>526,734</b>     |
| <b>Total Revenues</b>                      | <b>(2,090,578)</b> | <b>(2,037,514)</b> | <b>(1,995,363)</b> | <b>(2,011,965)</b> |
| Cash on Hand Carried Forward               | 168,784            | 96,501             | 34,941             | 31,939             |
| <b>Amount Per Mill</b>                     | <b>15,074</b>      | <b>15,677</b>      | <b>16,304</b>      | <b>16,956</b>      |
| <b>Property Tax Rate In Mills</b>          | <b>29</b>          | <b>29</b>          | <b>29</b>          | <b>29</b>          |

**EXHIBIT:**

|   |           |           |           |           |
|---|-----------|-----------|-----------|-----------|
| Total Budget: Base + LOB @ 55% Usage          | 1,986,777 | 2,006,644 | 2,026,711 | 2,046,978 |
| Total State Aid Required for Base and LOB     | 1,060,341 | 1,363,780 | 1,406,501 | 1,403,668 |
| 10% LOB at 55% Usage                          | 103,576   | 104,612   | 105,658   | 106,714   |
| LOB Amount from Local Sources                 | 64,983    | 65,632    | 66,289    | 66,952    |
| State Aid for LOB Eqld./ 75th Percentile AVPP | 38,593    | 38,979    | 39,369    | 39,763    |
| Mill Rate for District Portion of LOB         | 6.63      | 3.01      | 4.70      | 3.64      |

NOTE: P.L. 874 receipts, IRB/mineral production tax receipts, and assessed valuation increased by 4.0 percent per year.

Amounts do not include increases for special education or other categorical aid program or for HB 2835 which provides state aid for school district bond and interest payments--\$26.5 million, as passed by the House.

No amounts are included for potential usage of Local Enhancement Budget (LEB) authority

KLRD Revised 3-20-92

*SENATE ASSES. & TAX*  
*3-23-92*  
*ATTN: 1-1*

**(AS PASSED BY HOUSE OF REPRESENTATIVES)**  
**H.B. 2892 -- SELECTED SCHOOL FINANCE ESTIMATES**

(Amounts in Thousands)

Budget Inc. 2%

|  | FY 1993            | FY 1994            | FY 1995            | FY 1996            |
|--|--------------------|--------------------|--------------------|--------------------|
| H.B.2892 Base Operating Budget (@ \$3,625) | 1,883,201          | 1,920,865          | 1,959,282          | 1,998,468          |
| Setaside Aid For Local Option Bgt. (LOB)   | 38,593             | 39,365             | 40,153             | 40,956             |
| <b>Subtotal: "Budget"</b>                  | <b>1,921,794</b>   | <b>1,960,230</b>   | <b>1,999,435</b>   | <b>2,039,423</b>   |
| <b>Local Revenues:</b>                     |                    |                    |                    |                    |
| Prop. Tax @ 29 Mills (65%)                 | 284,145            | 295,511            | 307,331            | 319,624            |
| Cash on Hand                               | 179,308            | 0                  | 0                  | 0                  |
| Prop. Tax in Proc./Prior Year              | 255,000            | 153,001            | 159,121            | 165,486            |
| Motor Vehicle Tax                          | 125,000            | 110,000            | 68,000             | 71,000             |
| P.L. 874                                   | 12,000             | 12,480             | 12,979             | 13,498             |
| Mineral Prod. Tax/IRBs                     | 6,000              | 6,240              | 6,490              | 6,749              |
| <b>Subtotal</b>                            | <b>861,453</b>     | <b>(861,453)</b>   | <b>577,232</b>     | <b>(577,232)</b>   |
| <b>State Revenues:</b>                     |                    |                    |                    |                    |
| Cash on Hand                               | 0                  | 0                  | 168,784            | (168,784)          |
| Current "Gen." State Aid/4% Inc.           | 776,922            | (776,922)          | 807,999            | (807,999)          |
| Additional State Resources                 |                    |                    | 77,284             | (77,284)           |
| Sales Tax                                  |                    |                    | 840,319            | (840,319)          |
| Res. Telephone Services                    | 15,092             | 16,339             | 16,951             | 17,587             |
| Utilities in Production                    | 33,324             | 37,716             | 39,131             | 40,598             |
| Original Construction                      | 79,804             | 90,324             | 93,711             | 97,225             |
| Lottery Tickets                            | 3,608              | 3,906              | 4,052              | 4,204              |
| Sales Tax to 5.0%                          | 174,375            | 180,914            | 187,698            | 194,737            |
| Individual Income Tax                      | 138,000            | 146,300            | 155,078            | 164,383            |
| Corporate Income Tax                       | 8,000              | 8,000              | 8,000              | 8,000              |
| <b>Subtotal</b>                            | <b>452,203</b>     | <b>(452,203)</b>   | <b>483,499</b>     | <b>(483,499)</b>   |
| <b>Total Revenues</b>                      | <b>(2,090,578)</b> | <b>(2,037,514)</b> | <b>(1,976,145)</b> | <b>(1,953,735)</b> |
| Cash on Hand Carried Forward               | 168,784            | 77,284             | (23,289)           | (85,689)           |
| Amount Per Mill                            | 15,074             | 15,677             | 16,304             | 16,956             |
| Property Tax Rate In Mills                 | 29                 | 29                 | 29                 | 29                 |

**EXHIBIT:**

|  |           |           |           |           |
|--|-----------|-----------|-----------|-----------|
| Total Budget: Base + LOB @ 55% Usage           | 1,986,777 | 2,026,512 | 2,067,042 | 2,108,383 |
| Total State Aid Required for Base and LOB      | 1,060,341 | 1,382,998 | 1,445,514 | 1,463,065 |
| 10 % LOB at 55% Usage                          | 103,576   | 105,648   | 107,761   | 109,916   |
| LOB Amount from Local Sources                  | 64,983    | 66,282    | 67,608    | 68,960    |
| State Aid for LOB Eqlzd./ 75th Percentile AVPP | 38,593    | 39,365    | 40,153    | 40,956    |
| Mill Rate for District Portion of LOB          | 6.63      | 3.07      | 4.79      | 3.78      |

NOTE: P.L. 874 receipts, IRB/mineral production tax receipts, and assessed valuation increased by 4.0 percent per year.

Amounts do not include increases for special education or other categorical aid program or for HB 2835 which provides state aid for school district bond and interest payments--\$26.5 million, as passed by the House.

No amounts are included for potential usage of Local Enhancement Budget (LEB) authority

KLRD Revised 3-20-92

**(AS PASSED BY HOUSE OF REPRESENTATIVES)  
H.B. 2892 -- SELECTED SCHOOL FINANCE ESTIMATES**

(Amounts in Thousands)

Budget Inc. 3%

|  | FY 1993            | FY 1994            | FY 1995            | FY 1996            |
|--|--------------------|--------------------|--------------------|--------------------|
| H.B.2892 Base Operating Budget (@ \$3,625) | 1,883,201          | 1,939,697          | 1,997,888          | 2,057,824          |
| Setaside Aid For Local Option Bgt. (LOB)   | 38,593             | 39,751             | 40,944             | 42,172             |
| <b>Subtotal: "Budget"</b>                  | <b>1,921,794</b>   | <b>1,979,448</b>   | <b>2,038,831</b>   | <b>2,099,996</b>   |
| <b>Local Revenues:</b>                     |                    |                    |                    |                    |
| Prop. Tax @ 29 Mills (65%)                 | 284,145            | 295,511            | 307,331            | 319,624            |
| Cash on Hand                               | 179,308            | 0                  | 0                  | 0                  |
| Prop. Tax in Proc./Prior Year              | 255,000            | 153,001            | 159,121            | 165,486            |
| Motor Vehicle Tax                          | 125,000            | 110,000            | 68,000             | 71,000             |
| P.L. 874                                   | 12,000             | 12,480             | 12,979             | 13,498             |
| Mineral Prod. Tax/IRBs                     | 6,000              | 6,240              | 6,490              | 6,749              |
| <b>Subtotal</b>                            | <b>861,453</b>     | <b>(861,453)</b>   | <b>577,232</b>     | <b>(577,232)</b>   |
| <b>State Revenues:</b>                     |                    |                    |                    |                    |
| Cash on Hand                               | 0                  | 168,784            | 58,066             | (81,904)           |
| Current "Gen." State Aid/4% Inc.           | 776,922            | (776,922)          | 840,319            | (840,319)          |
| <b>Additional State Resources</b>          |                    |                    |                    |                    |
| <b>Sales Tax</b>                           |                    |                    |                    |                    |
| Res. Telephone Services                    | 15,092             | 16,339             | 16,951             | 17,587             |
| Utilities in Production                    | 33,324             | 37,716             | 39,131             | 40,598             |
| Original Construction                      | 79,804             | 90,324             | 93,711             | 97,225             |
| Lottery Tickets                            | 3,608              | 3,906              | 4,052              | 4,204              |
| Sales Tax to 5.0%                          | 174,375            | 180,914            | 187,698            | 194,737            |
| Individual Income Tax                      | 138,000            | 146,300            | 155,078            | 164,383            |
| Corporate Income Tax                       | 8,000              | 8,000              | 8,000              | 8,000              |
| <b>Subtotal</b>                            | <b>452,203</b>     | <b>(452,203)</b>   | <b>504,622</b>     | <b>(504,622)</b>   |
| <b>Total Revenues</b>                      | <b>(2,090,578)</b> | <b>(2,037,514)</b> | <b>(1,956,927)</b> | <b>(1,895,120)</b> |
| Cash on Hand Carried Forward               | 168,784            | 58,066             | (81,904)           | (204,876)          |
| <b>Amount Per Mill</b>                     | <b>15,074</b>      | <b>15,677</b>      | <b>16,304</b>      | <b>16,956</b>      |
| <b>Property Tax Rate In Mills</b>          | <b>29</b>          | <b>29</b>          | <b>29</b>          | <b>29</b>          |

**EXHIBIT:**

|  |           |           |           |           |
|--|-----------|-----------|-----------|-----------|
| Total Budget: Base + LOB @ 55% Usage           | 1,986,777 | 2,046,380 | 2,107,771 | 2,171,005 |
| Total State Aid Required for Base and LOB      | 1,060,341 | 1,402,216 | 1,484,910 | 1,523,638 |
| 10 % LOB at 55% Usage                          | 103,576   | 106,683   | 109,884   | 113,180   |
| LOB Amount from Local Sources                  | 64,983    | 66,932    | 68,940    | 71,008    |
| State Aid for LOB Eqlzd./ 75th Percentile AVPP | 38,593    | 39,751    | 40,944    | 42,172    |
| Mill Rate for District Portion of LOB          | 6.63      | 3.13      | 4.88      | 3.91      |

NOTE: P.L. 874 receipts, IRB/mineral production tax receipts, and assessed valuation increased by 4.0 percent per year.

Amounts do not include increases for special education or other categorical aid program or for HB 2835 which provides state aid for school district bond and interest payments--\$26.5 million, as passed by the House.

No amounts are included for potential usage of Local Enhancement Budget (LEB) authority

KLRD Revised 3-20-92

**(AS PASSED BY HOUSE OF REPRESENTATIVES)  
H.B. 2892 -- SELECTED SCHOOL FINANCE ESTIMATES**

(Amounts in Thousands)

Budget Inc. 4%

|  | FY 1993            | FY 1994            | FY 1995            | FY 1996            |
|--|--------------------|--------------------|--------------------|--------------------|
| H.B.2892 Base Operating Budget (@ \$3,625) | 1,883,201          | 1,958,529          | 2,036,870          | 2,118,345          |
| Setaside Aid For Local Option Bgt. (LOB)   | 38,593             | 40,137             | 41,743             | 43,412             |
| Subtotal: "Budget"                         | 1,921,794          | 1,998,666          | 2,078,613          | 2,161,757          |
| <b>Local Revenues:</b>                     |                    |                    |                    |                    |
| Prop. Tax @ 29 Mills (65%)                 | 284,145            | 295,511            | 307,331            | 319,624            |
| Cash on Hand                               | 179,308            | 0                  | 0                  | 0                  |
| Prop. Tax in Proc./Prior Year              | 255,000            | 153,001            | 159,121            | 165,486            |
| Motor Vehicle Tax                          | 125,000            | 110,000            | 68,000             | 71,000             |
| P.L. 874                                   | 12,000             | 12,480             | 12,979             | 13,498             |
| Mineral Prod. Tax/IRBs                     | 6,000              | 6,240              | 6,490              | 6,749              |
| Subtotal                                   | 861,453            | (861,453) 577,232  | (577,232) 553,921  | (553,921) 576,358  |
| <b>State Revenues:</b>                     |                    |                    |                    |                    |
| Cash on Hand                               | 0                  | 0                  | 168,784            | (168,784) 38,848   |
| Current "Gen." State Aid/4% Inc.           | 776,922            | (776,922) 807,999  | (807,999) 840,319  | (840,319) 873,932  |
| <b>Additional State Resources</b>          |                    |                    |                    |                    |
| <b>Sales Tax</b>                           |                    |                    |                    |                    |
| Res. Telephone Services                    | 15,092             | 16,339             | 16,951             | 17,587             |
| Utilities in Production                    | 33,324             | 37,716             | 39,131             | 40,598             |
| Original Construction                      | 79,804             | 90,324             | 93,711             | 97,225             |
| Lottery Tickets                            | 3,608              | 3,906              | 4,052              | 4,204              |
| Sales Tax to 5.0%                          | 174,375            | 180,914            | 187,698            | 194,737            |
| Individual Income Tax                      | 138,000            | 146,300            | 155,078            | 164,383            |
| Corporate Income Tax                       | 8,000              | 8,000              | 8,000              | 8,000              |
| Subtotal                                   | 452,203            | (452,203) 483,499  | (483,499) 504,622  | (504,622) 526,734  |
| <b>Total Revenues</b>                      | <b>(2,090,578)</b> | <b>(2,037,514)</b> | <b>(1,937,709)</b> | <b>(1,836,121)</b> |
| Cash on Hand Carried Forward               | 168,784            | 38,848             | (140,903)          | (325,636)          |
| Amount Per Mill                            | 15,074             | 15,677             | 16,304             | 16,956             |
| Property Tax Rate In Mills                 | 29                 | 29                 | 29                 | 29                 |

**EXHIBIT:**

|  |           |           |           |           |
|--|-----------|-----------|-----------|-----------|
| Total Budget: Base + LOB @ 55% Usage           | 1,986,777 | 2,066,248 | 2,148,898 | 2,234,854 |
| Total State Aid Required for Base and LOB      | 1,060,341 | 1,421,434 | 1,524,691 | 1,585,399 |
| 10 % LOB at 55% Usage                          | 103,576   | 107,719   | 112,028   | 116,509   |
| LOB Amount from Local Sources                  | 64,983    | 67,582    | 70,285    | 73,097    |
| State Aid for LOB Eqlzd./ 75th Percentile AVPP | 38,593    | 40,137    | 41,743    | 43,412    |
| Mill Rate for District Portion of LOB          | 6.63      | 3.20      | 4.98      | 4.06      |

NOTE: P.L. 874 receipts, IRB/mineral production tax receipts, and assessed valuation increased by 4.0 percent per year.  
 Amounts do not include increases for special education or other categorical aid program or for HB 2835 which provides state aid for school district bond and interest payments--\$26.5 million, as passed by the House.  
 No amounts are included for potential usage of Local Enhancement Budget (LEB) authority

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participate in the system. In order for a school district to continue to be eligible for general state aid in the 1996-97 school year and thereafter, a district must evaluate its progress toward achieving defined outcomes and submit an annual report thereon to the State Board of Education.

STATE ASSES. & TAX  
3-23-92 ATT. 2

### PART III – TAX PROVISIONS

#### Property Tax Levy

Beginning in 1992, the bill requires each school district to levy annually a general fund property tax of 29 mills on the assessed valuation of the district.

#### Sales and Use Tax

The bill increases the statewide sales and compensating (use) taxes from 4.25 percent to 5.0 percent, effective June 1, except that the rate increase does not apply to the furnishing of tangible personal property pursuant to certain written contracts for construction or improvements which were entered into prior to May 15, 1992.

#### Sales Tax Exemptions

The bill also removes the following sales tax exemptions, effective June 1:

K.S.A. 79-3602 (m) (B) -- electricity, gas, and water consumed in the production or manufacture of tangible personal property -- FY 1993  
Fiscal Note: \$33.3 million

K.S.A. 79-3603 (b) -- interstate telephone and telegraph services, except that an exemption would be maintained for sales of interstate long distance service for commercial use by way of a telemarketing communication system -- FY 1993 Fiscal Note: \$9.0 million

K.S.A. 79-3603 (p) -- original construction services, but the exemption would be maintained for oil and gas wells and community

housing development projects sponsored by nonprofit community housing development organizations -- FY 1993 Fiscal Note: \$79.8 million

K.S.A. 79-3606 (z) -- residential intrastate telephone and telegraph services -- FY 1993 Fiscal Note: \$6.1 million

K.S.A. 79-3606 (gg) -- lottery tickets -- FY 1993 Fiscal Note: \$3.6 million

Inasmuch as all new revenues raised are for school finance, demand transfers are adjusted so that the LAVTRF, CCRSF, and SHF do not share therein.

### Individual Income Tax

The bill also makes a number of changes in the individual income tax structure. The option for taxpayers to pay under a different set of rates after deducting federal income taxes paid is repealed. The Kansas standard deduction amounts are increased to the federal standard deduction amounts for tax year 1992.

The new tax rates imposed for married taxpayers filing jointly are 3.65 percent on taxable income up to \$30,000; 6.10 percent on taxable income between \$30,000 and \$60,000; and 7 percent on taxable income in excess of \$60,000. These rates replace the current rates of 3.65 percent on taxable income up to \$35,000; and 5.15 percent on all taxable income in excess of \$35,000.

For all other individuals the new rates would be 4.55 percent on taxable income up to \$20,000; 7.25 percent on taxable income between \$20,000 and \$30,000; and 7.90 percent on taxable income in excess of \$30,000. These rates replace the current rates for all other individuals of 4.50 percent on taxable income up to \$27,500 and 5.95 percent on taxable income in excess of \$27,500.

The combined tax year 1992 fiscal impact for all of the individual income tax changes is estimated at \$138.0 million, based on the Department of Revenue's simulation model.

## Corporation Income Tax

The corporation income tax rates also are adjusted. The base rate is lowered from 4.5 percent to 4.0 percent, the surtax is increased from 2.25 percent to 3.4 percent, and the level at which the surtax becomes effective is increased from \$25,000 of taxable income to \$50,000 of taxable income. These provisions combine to increase revenues by approximately \$8.0 million annually.

### Additional State Resource Summary – FY 1993

(In Thousands)

|                                      |                  |
|--------------------------------------|------------------|
| Sales Tax Exemptions (at 5.0%)       | \$131,800        |
| Sales and Use Tax Increase (to 5.0%) | 174,400          |
| Individual Income Tax                | 138,000          |
| Corporation Income Tax               | 8,000            |
| <b>TOTAL</b>                         | <b>\$452,200</b> |

## Background

Relative to pending school finance litigation, Judge Terry L. Bullock of the Shawnee County District Court (Division 6) issued an order setting forth rules of law the Judge will apply if and when the litigation proceeds to trial. In light of that development, great attention has been directed toward scrutiny of the Kansas school financing system, including creation of a Governor's Task Force to study the issue. H.B. 2892 is one of the school funding proposals that has emerged from this milieu. H.B. 2892 largely abandons the power equalization concept on which the current School District Equalization Act is predicated in favor of a plan which emphasizes for the base funding program a common property tax effort and expenditure variations based on pupil, pupil transportation, and low enrollment characteristics. However, LOB and LEB provisions contain variable local spending control and property wealth equalization elements.

HB 2892

**Proposed Tax Rates**

|          |             |       |
|----------|-------------|-------|
| Married: | \$0 - \$30  | 3.65% |
|          | \$30 - \$60 | 6.10% |
|          | \$60 - Over | 7.00% |

|         |             |       |
|---------|-------------|-------|
| Single: | \$0 - \$20  | 4.55% |
|         | \$20 - \$30 | 7.25% |
|         | \$30 - Over | 7.90% |

Kansas Department Of Revenue  
Individual Income Tax In Tax Year 1992

Resident Taxpayers

Liability Dollars are in Millions

SIMULATION 0139

**Proposed Changes:**  
Elimination of the Federal Deductibility Option  
Conformity to Federal Standard Deduction Amounts

|                         | Current | Proposed |
|-------------------------|---------|----------|
| Married Filing Joint    | \$5,000 | \$5,900  |
| Single                  | \$3,000 | \$3,500  |
| Head of Household       | \$4,400 | \$5,000  |
| Married Filing Separate | \$2,500 | \$2,950  |

**Married**

| K.A.G.I. Bracket | No. Of Returns | Percent Change | Dollar Change In Liability | Dollar Change Per Return | Effective Rate |
|------------------|----------------|----------------|----------------------------|--------------------------|----------------|
| No K.A.G.I.      | 5,835          | 0.0%           | \$0.0                      | \$0.00                   | 0.0%           |
| \$0 \$5          | 12,072         | 0.0%           | \$0.0                      | \$0.00                   | 0.0%           |
| \$5 \$15         | 58,048         | -20.3%         | (\$0.5)                    | (\$8.23)                 | 0.3%           |
| \$15 \$25        | 79,879         | -5.5%          | (\$1.4)                    | (\$17.36)                | 1.4%           |
| \$25 \$35        | 79,175         | -3.5%          | (\$1.8)                    | (\$22.46)                | 1.9%           |
| \$35 \$50        | 112,676        | 1.3%           | \$1.5                      | \$13.49                  | 2.3%           |
| \$50 \$100       | 135,513        | 14.4%          | \$37.9                     | \$279.50                 | 3.2%           |
| \$100 Over       | 23,742         | 35.7%          | \$64.0                     | \$2,695.81               | 4.8%           |
| <b>Total</b>     | <b>506,942</b> | <b>15.8%</b>   | <b>\$99.8</b>              | <b>\$196.79</b>          | <b>3.0%</b>    |

**Single**

| No. Of Returns | Percent Change | Dollar Change In Liability | Dollar Change Per Return | Effective Rate |
|----------------|----------------|----------------------------|--------------------------|----------------|
| 4,728          | 0.0%           | \$0.0                      | \$0.00                   | 0.0%           |
| 110,563        | -46.1%         | (\$0.5)                    | (\$4.48)                 | 0.2%           |
| 168,209        | -8.1%          | (\$2.4)                    | (\$14.09)                | 1.6%           |
| 97,787         | -2.6%          | (\$1.4)                    | (\$14.43)                | 2.7%           |
| 52,515         | 7.4%           | \$3.7                      | \$69.94                  | 3.3%           |
| 31,388         | 19.0%          | \$8.7                      | \$277.03                 | 4.1%           |
| 15,091         | 27.7%          | \$10.3                     | \$684.46                 | 4.8%           |
| 2,414          | 36.7%          | \$8.0                      | \$3,297.77               | 6.0%           |
| <b>482,696</b> | <b>11.0%</b>   | <b>\$26.4</b>              | <b>\$54.66</b>           | <b>3.1%</b>    |

**Total Residents**

| No. Of Returns | Percent Change | Dollar Change In Liability | Dollar Change Per Return | Effective Rate |
|----------------|----------------|----------------------------|--------------------------|----------------|
| 10,563         | 0.0%           | \$0.0                      | \$0.00                   | 0.0%           |
| 122,636        | -46.1%         | (\$0.5)                    | (\$4.04)                 | 0.2%           |
| 226,258        | -9.0%          | (\$2.8)                    | (\$12.59)                | 1.2%           |
| 177,666        | -3.5%          | (\$2.8)                    | (\$15.75)                | 2.1%           |
| 131,690        | 1.9%           | \$1.9                      | \$14.39                  | 2.5%           |
| 144,064        | 6.4%           | \$10.2                     | \$70.91                  | 2.7%           |
| 150,604        | 16.1%          | \$48.2                     | \$320.08                 | 3.3%           |
| 26,157         | 35.8%          | \$72.0                     | \$2,751.38               | 4.9%           |
| <b>989,638</b> | <b>14.5%</b>   | <b>\$126.1</b>             | <b>\$127.46</b>          | <b>3.1%</b>    |

**Current Law Tax Rates**

**Fiscal Impact:**

|                    |               |
|--------------------|---------------|
| All Taxpayers:     | \$138.0       |
| Residents Only:    | \$126.1       |
| Married Residents: | \$99.8        |
| Single Residents:  | \$26.4        |
| <b>Residents:</b>  | <b>\$11.9</b> |

**With Federal Deductibility**

|          |             |       |
|----------|-------------|-------|
| Married: | \$0 - \$20  | 4.75% |
|          | \$20 - \$35 | 5.00% |
|          | \$35 - \$45 | 8.50% |
|          | \$45 - Over | 8.75% |
| Single:  | \$0 - \$2   | 4.75% |
|          | \$2 - \$10  | 5.60% |
|          | \$10 - \$20 | 5.75% |
|          | \$20 - \$30 | 8.50% |
|          | \$30 - Over | 8.75% |

**No Federal Deductibility**

|               |       |
|---------------|-------|
| \$0 - \$35    | 3.65% |
| \$35 - Over   | 5.15% |
| \$0 - \$27.5  | 4.50% |
| \$27.5 - Over | 5.95% |

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Kansas Department Of Revenue  
Individual Income Tax In Tax Year 1992  
Resident Taxpayers  
Current Law

2-5

| Married          |                |                 |                 |                  |                | Single         |                 |                 |                  |                | Total Residents |                 |                 |                  |                |
|------------------|----------------|-----------------|-----------------|------------------|----------------|----------------|-----------------|-----------------|------------------|----------------|-----------------|-----------------|-----------------|------------------|----------------|
| K.A.G.I. Bracket | No. Of Returns | Percent Of KAGI | Liability       | Percent Of Total | Effective Rate | No. Of Returns | Percent Of KAGI | Liability       | Percent Of Total | Effective Rate | No. Of Returns  | Percent Of KAGI | Liability       | Percent Of Total | Effective Rate |
| No K.A.G.I.      | 5,835          | 0.0%            | \$0.00          | 0.0%             | 0.0%           | 4,728          | 0.0%            | \$0.00          | 0.0%             | 0.0%           | 10,563          | 0.0%            | \$0.00          | 0.0%             | 0.0%           |
| \$0 \$5          | 12,072         | 0.1%            | \$0.00          | 0.0%             | 0.0%           | 110,563        | 3.7%            | \$1.07          | 0.1%             | 0.3%           | 122,636         | 1.1%            | \$1.07          | 0.1%             | 0.3%           |
| \$5 \$15         | 58,048         | 2.7%            | \$2.36          | 0.3%             | 0.4%           | 168,209        | 20.0%           | \$29.39         | 3.4%             | 1.7%           | 226,258         | 7.1%            | \$31.75         | 3.6%             | 1.4%           |
| \$15 \$25        | 79,879         | 6.9%            | \$25.08         | 2.9%             | 1.5%           | 97,787         | 23.7%           | \$54.37         | 6.2%             | 2.7%           | 177,666         | 11.3%           | \$79.45         | 9.1%             | 2.2%           |
| \$25 \$35        | 79,175         | 10.2%           | \$50.17         | 5.7%             | 2.0%           | 52,515         | 19.3%           | \$49.63         | 5.7%             | 3.1%           | 131,690         | 12.6%           | \$99.80         | 11.4%            | 2.4%           |
| \$35 \$50        | 112,676        | 20.5%           | \$114.40        | 13.1%            | 2.3%           | 31,388         | 15.9%           | \$45.72         | 5.2%             | 3.4%           | 144,064         | 19.3%           | \$160.12        | 18.4%            | 2.5%           |
| \$50 \$100       | 135,513        | 38.7%           | \$262.23        | 30.1%            | 2.8%           | 15,091         | 11.7%           | \$37.35         | 4.3%             | 3.8%           | 150,604         | 31.7%           | \$299.58        | 34.3%            | 2.9%           |
| Over             | 23,742         | 20.8%           | \$179.06        | 20.5%            | 3.5%           | 2,414          | 5.9%            | \$21.71         | 2.5%             | 4.4%           | 26,157          | 16.9%           | \$200.77        | 23.0%            | 3.6%           |
| <b>Total</b>     | <b>506,942</b> | <b>100.00%</b>  | <b>\$633.29</b> | <b>72.6%</b>     | <b>2.6%</b>    | <b>482,696</b> | <b>100.00%</b>  | <b>\$239.25</b> | <b>27.4%</b>     | <b>2.8%</b>    | <b>989,638</b>  | <b>100.00%</b>  | <b>\$872.55</b> | <b>100.00%</b>   | <b>2.7%</b>    |

Kansas Department Of Revenue  
Individual Income Tax In Tax Year 1992  
Resident Taxpayers  
SIMULATION 0139

| Married          |                |                 |                 |                  |                | Single         |                 |                 |                  |                | Total Residents |                 |                 |                  |                |
|------------------|----------------|-----------------|-----------------|------------------|----------------|----------------|-----------------|-----------------|------------------|----------------|-----------------|-----------------|-----------------|------------------|----------------|
| K.A.G.I. Bracket | No. Of Returns | Percent Of KAGI | Liability       | Percent Of Total | Effective Rate | No. Of Returns | Percent Of KAGI | Liability       | Percent Of Total | Effective Rate | No. Of Returns  | Percent Of KAGI | Liability       | Percent Of Total | Effective Rate |
| No K.A.G.I.      | 5,835          | 0.0%            | \$0.00          | 0.0%             | 0.0%           | 4,728          | 0.0%            | \$0.00          | 0.0%             | 0.0%           | 10,563          | 0.0%            | \$0.00          | 0.0%             | 0.0%           |
| \$0 \$5          | 12,072         | 0.1%            | \$0.00          | 0.0%             | 0.0%           | 110,563        | 3.7%            | \$0.58          | 0.1%             | 0.2%           | 122,636         | 1.1%            | \$0.58          | 0.1%             | 0.2%           |
| \$5 \$15         | 58,048         | 2.7%            | \$1.88          | 0.2%             | 0.3%           | 168,209        | 20.0%           | \$27.02         | 2.7%             | 1.6%           | 226,258         | 7.1%            | \$28.90         | 2.9%             | 1.2%           |
| \$15 \$25        | 79,879         | 6.9%            | \$23.69         | 2.4%             | 1.4%           | 97,787         | 23.7%           | \$52.96         | 5.3%             | 2.7%           | 177,666         | 11.3%           | \$76.65         | 7.7%             | 2.1%           |
| \$25 \$35        | 79,175         | 10.2%           | \$48.39         | 4.8%             | 1.9%           | 52,515         | 19.3%           | \$53.31         | 5.3%             | 3.3%           | 131,690         | 12.6%           | \$101.69        | 10.2%            | 2.5%           |
| \$35 \$50        | 112,676        | 20.5%           | \$115.92        | 11.6%            | 2.3%           | 31,388         | 15.9%           | \$54.41         | 5.4%             | 4.1%           | 144,064         | 19.3%           | \$170.33        | 17.1%            | 2.7%           |
| \$50 \$100       | 135,513        | 38.7%           | \$300.10        | 30.0%            | 3.2%           | 15,091         | 11.7%           | \$47.68         | 4.8%             | 4.8%           | 150,604         | 31.7%           | \$347.79        | 34.8%            | 3.3%           |
| \$100 Over       | 23,742         | 20.8%           | \$243.06        | 24.3%            | 4.8%           | 2,414          | 5.9%            | \$29.68         | 3.0%             | 6.0%           | 26,157          | 16.9%           | \$272.74        | 27.3%            | 4.9%           |
| <b>Total</b>     | <b>506,942</b> | <b>100.0%</b>   | <b>\$733.05</b> | <b>73.4%</b>     | <b>3.0%</b>    | <b>482,696</b> | <b>100.00%</b>  | <b>\$265.64</b> | <b>26.6%</b>     | <b>3.1%</b>    | <b>989,638</b>  | <b>100.00%</b>  | <b>\$998.69</b> | <b>100.00%</b>   | <b>3.1%</b>    |
| Fiscal Impact:   |                |                 | \$99.76         |                  |                |                |                 | \$26.38         |                  |                |                 |                 | \$126.14        |                  |                |
| All Taxpayers:   |                |                 | \$138.00        |                  |                | Non-Resident:  |                 | \$11.86         |                  |                |                 |                 |                 |                  |                |

Kansas Department of Revenue

Corporate Income Tax Liability  
Returns Processed in 1991

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| No Tax          | Net Taxable<br>Income | Returns | Surtax              |           | Current<br>Tax Liability | Proposed<br>Tax Liability |
|-----------------|-----------------------|---------|---------------------|-----------|--------------------------|---------------------------|
|                 |                       |         | Base Rate Threshold | Base Rate |                          |                           |
|                 |                       | 18,648  | 2.25%               | 3.40%     |                          |                           |
|                 |                       |         | \$25,000            | \$50,000  |                          |                           |
|                 |                       |         | 4.50%               | 4.00%     |                          |                           |
| \$0 - \$5       | \$6,996,715           | 3,929   |                     |           | \$314,852.18             | \$279,868.60              |
| \$5 - \$10      | \$11,230,638          | 1,546   |                     |           | \$505,378.71             | \$449,225.52              |
| \$10 - \$15     | \$13,257,996          | 1,069   |                     |           | \$596,609.82             | \$530,319.84              |
| \$15 - \$20     | \$14,217,546          | 818     |                     |           | \$639,789.57             | \$568,701.84              |
| \$20 - \$25     | \$14,856,841          | 661     |                     |           | \$668,557.85             | \$594,273.64              |
| \$25 - \$30     | \$15,565,154          | 567     |                     |           | \$731,710.40             | \$622,606.16              |
| \$30 - \$35     | \$13,261,274          | 410     |                     |           | \$664,511.00             | \$530,450.96              |
| \$35 - \$40     | \$14,872,896          | 397     |                     |           | \$780,607.98             | \$594,915.84              |
| \$40 - \$45     | \$13,686,645          | 323     |                     |           | \$742,161.04             | \$547,465.80              |
| \$45 - \$50     | \$15,561,745          | 326     |                     |           | \$867,042.79             | \$622,469.80              |
| \$50 - \$75     | \$66,227,801          | 1,095   |                     |           | \$3,854,439.07           | \$3,039,357.27            |
| \$75 - \$100    | \$45,771,103          | 535     |                     |           | \$2,788,611.95           | \$2,477,561.62            |
| \$100 - \$500   | \$248,418,428         | 1,187   |                     |           | \$16,100,556.39          | \$16,365,063.67           |
| \$500 - \$1,000 | \$149,492,315         | 216     |                     |           | \$9,969,231.26           | \$10,695,231.31           |
| \$1,000 - Over  | \$1,473,870,939       | 287     |                     |           | \$99,324,850.88          | \$108,578,549.49          |
|                 | \$2,117,288,036       | 32,014  |                     |           | \$138,548,911            | \$146,496,061             |

| No Taxable Income    | Returns       | Tax Liability        |                      | Difference         | Dollar Change<br>Per Return |
|----------------------|---------------|----------------------|----------------------|--------------------|-----------------------------|
|                      |               | Current Law          | Proposed             |                    |                             |
|                      | 18,648        | \$0                  | \$0                  | \$0                | \$0                         |
| \$0 - \$25,000       | 8,023         | \$2,725,188          | \$2,422,389          | (\$302,799)        | (\$38)                      |
| \$25,000 - \$50,000  | 2,023         | \$3,786,033          | \$2,917,909          | (\$868,125)        | (\$429)                     |
| \$50,000 - \$100,000 | 1,630         | \$6,643,051          | \$5,516,919          | (\$1,126,132)      | (\$691)                     |
| \$100,000 - Over     | 1,690         | \$125,394,639        | \$135,638,844        | \$10,244,206       | \$6,062                     |
| <b>Total</b>         | <b>13,366</b> | <b>\$138,548,911</b> | <b>\$146,496,061</b> | <b>\$7,947,150</b> | <b>\$595</b>                |

**Impact of Changes in Kansas Business Taxes:  
Analysis of 1992 Kansas House Plan**

**Testimony presented to the  
Senate Committee on Assessment and Taxation**

**by**

**Norman Clifford  
Associate Scientist**

**Patricia Oslund  
Research Associate**

**Institute for Public Policy and Business Research  
University of Kansas  
Anthony Redwood  
Professor of Business  
Executive Director**

**March 23, 1992**

*SENATE ASSES. & TAX  
3-23-92  
ATT-3-1*

Good morning. I am happy to address the committee today concerning the impact of the House tax bill on Kansas businesses.

To begin with some background information, the Institute for Public Policy and Business Research at the University of Kansas has been analyzing the impact of state and local business taxation since 1987, when staff members, working closely with Kansas Inc., developed a prototype model. We have continued to work with Kansas Inc. over the last four years. A major thrust of our research has been to build the capacity to look at tax alternatives into our model. I will be presenting the results of this kind of analysis to you today.

This year holds the promise of being an important year for Kansas tax restructuring and reform. Numerous plans have been proposed, and a plan which completely restructures school finance has passed the House. It is my purpose today to outline some of the implications of this restructuring for Kansas businesses. I will look specifically at the House plan, but I want to point out that our model does have the capacity to look at alternatives, and that we are prepared to look at some of these alternatives should the committee desire.

### **Model Assumptions**

Before getting into the results of the model I would like to explain briefly how the model works. The basic structure of the model is fairly simple. The model begins with the concept of a *typical firm* in each of a number of industries. A profile is developed for each firm, listing sales, costs, and assets. The profile is developed from published data taken from a number of sources. Once the firm profile is in place, the model proceeds to calculate the federal, state, and local taxes that the typical firm would incur.

One result of our earlier tax model research is that business tax incentives can dramatically alter the tax situation faced by individual firms. For this reason, our model currently considers two types of firms, new firms that are assumed to be eligible for business tax incentives, and established firms that are assumed **not** to qualify for incentives. Expanding firms, while not explicitly included in the model, can be thought of as an intermediate case between the new and the established firms.

The model makes slightly different assumptions for each type of firm, which I will go through quickly.

#### *New Firm Assumptions*

1. Firms in each industry are assumed to hire 100 full-time employees.
2. Firms are export-oriented, selling 90 percent of their product outside the state.
3. Firms receive a full property tax abatement for 10 years. This applies only to firms in industries that qualify for abatements, basically manufacturing and distribution.
4. Firms purchase a new structure and new machinery and equipment.
5. Firms qualify for job and investment tax credits. But firms are assumed to be located outside an enterprise zone, so job and investment credits apply at the lower level (\$100 per job and \$100 per \$100,000 investment for 10 years).



6. All simulations are annual averages over a 20 year period. This means that the simulations include part of the time period during which tax abatements have expired.
7. The model incorporates what is known as the *federal offset*. Reductions in state and local taxes generally increase federal taxable income, and hence the federal income tax.

#### *Established Firm Assumptions*

1. Firms in each industry are assumed to hire 100 full-time employees.
2. Firms are export-oriented, selling 90 percent of their product outside the state.
3. Firms receive no property tax abatement.
4. Firms operate from buildings that were purchased previous to the period under analysis. They replace some of their machinery and equipment each year.
5. Firms do not qualify for job and investment tax credits.
6. All simulations are annual averages over a 20 year period.
7. The model incorporates the *federal offset*. Reductions in state and local taxes generally increase feral taxable income, and hence the federal income tax.

We have simulated the impact of the House plan for five different locations in the state: Olathe; Overland Park; Wichita; Kansas City, Kansas; and an average of Kansas non-metropolitan areas. For each location, five industries have been chosen to represent a mixture of firms which might typify the area's export base.

In each case, we compare the taxes that a firm would pay under current (1991) law with the taxes that would be paid under the House plan. Our simulations incorporate all of the major provisions of the House Plan, particularly:

1. a state mill levy of 29 mills to finance education.
2. a state sales tax increase of .75 percent.
3. the removal of sales tax exemptions, including those for utilities used in manufacturing, services used in initial construction, and most exemptions for telecommunications.
4. the restructuring of corporate income tax.

#### **Results**

Let us turn now to some of the results. For the sake of brevity, I will look at two contrasting examples. The Overland Park results start on page 7 of the main part of your hand-out. Overland Park currently has a low property tax rate compared with other urban areas in the state. The House plan will lower that rate further, but not by as much as in some other parts of the state.

For new firms (table 3), which we assume were already receiving property tax abatements, the property tax gains are not enough to offset the losses due to increased corporate income and sales taxes. For established firms (table 4), the results vary widely by industry. For several of the firms, the House plan leaves overall taxes almost unchanged. But for firms that make heavy use of inputs that become subject to the sales tax (plastics, data processing), more substantial overall tax increases results.

Now let's look at the contrasting case of Wichita (p. 15). Wichita would experience a much larger drop in its mill levy than would Overland Park. On average, we estimate that new firms (table 7) would experience small tax reductions, although the results again vary by industry. Dramatic drops in overall taxes would result for established firms (table 8), due to the substantial decrease in property taxation.

Any new tax plan will of course produce a set of winners and losers. Under the House plan, whether a firm is a winner or a loser depends on the area of the state in which it is located, and just as importantly, on the amounts of newly taxable inputs (energy, etc.) that it consumes.

Given the importance of the sales tax to the models overall results, we decided to break the tax down by type of input. This is what you see in the tables on pages 24 and 25. Let's go through an example on page 25 to see how this works.

Take for instance the plastic products industry (p. 25). The top part of the table shows the amount of taxes that we estimate the firm currently pays on various items. The middle part of the table estimates the level of taxation under the House plan. Finally the bottom part shows the tax changes, about \$25,000 in new sales taxes for a firm with 100 employees. At the very bottom of the table, we estimate that about two-thirds of this is due to expanding the sales tax base and that about one-third is due to increasing the rate.

## Summary

Firms that are intensive users of energy, like plastics producers and producers of grain mill products, experience significant increases in sales taxes. Firms that are intensive users of telecommunications also experience significant increases in property taxes.

New firms in currently low property tax areas like Overland Park would experience significant increases in state and local taxes under the House bill; established firms in such areas would experience much more modest increases.

Because the House plan offsets sales tax increases with property tax decreases, it tends to favor existing firms over new firms, at least to the extent that new firms receive property tax abatements. The House plan does not appear to have a systematic bias toward either urban or rural areas.

## Introduction: The IPPBR Tax Model

The Institute for Public Policy and Business Research began research on state and local tax modeling in 1987, when staff members, working closely with Kansas Inc., developed a prototype model. The model was initially designed to compare business taxes across the states in the region surrounding Kansas. The model has been expanded and revised several times, most recently in 1992. The major thrust of revisions has been to build the capacity to analyze Kansas tax policy changes into the model.

The basic structure of the model is fairly simple. The model begins with the concept of a *typical firm* in each of a number of industries. A profile is developed for each firm, listing sales, costs, and assets. The profile is developed from published data taken from a number of sources. Once the firm profile is in place, the model proceeds to calculate the federal, state, and local taxes that the typical firm would incur. The model allows a number of alternative simulations, including:

1. estimation of taxes for firms that receive tax abatements and incentives versus firms that receive no incentives.
2. comparison of taxes among locations within a state.
3. comparison of alternative changes in the Kansas business tax structure.
4. comparison of taxes in Kansas with taxes in similar locations in other states.
5. estimation of the impact of variations in business operating costs (labor, utilities, etc.) across states.

This preliminary report on the 1992 tax results emphasizes the third type of simulation, since this provides the information most directly useful to policy makers. Our final report will include a broader view, placing the Kansas tax structure within the context of the other states in the region.

## Assumptions of the Tax Model Simulations

One result of our earlier tax model research is that business tax incentives can dramatically alter the tax situation faced by individual firms. For this reason, the model currently considers two types of firms, new firms that are assumed eligible for business tax incentives, and established firms that are assumed **not** to qualify for incentives. Expanding firms, while not explicitly included in the model, can be thought of as an intermediate case between the new and the established firms.

The model makes slightly different assumptions for each type of firm, all of which are presented below.

### *New Firm Assumptions*

1. Firms in each industry are assumed to hire 100 full-time employees.
2. Firms are export-oriented, selling 90 percent of their product outside the state.

3. Firms receive a full property tax abatement for 10 years. This applies only to firms in industries that qualify for abatements, basically manufacturing and distribution.
4. Firms purchase a new structure and new machinery and equipment.
5. Firms qualify for job and investment tax credits. But firms are assumed to be located outside an enterprise zone, so job and investment credits apply at the lower level (\$100 per job and \$100 per \$100,000 investment for 10 years).
6. All simulations are annual averages over a 20 year period. This means that the simulations include part of the time period during which tax abatements have expired.
7. The model incorporates the *federal offset*. Reductions in state and local taxes generally increase federal taxable income, and hence the federal income tax.

#### *Established Firm Assumptions*

1. Firms in each industry are assumed to hire 100 full-time employees.
2. Firms are export-oriented, selling 90 percent of their product outside the state.
3. Firms receive no property tax abatement.
4. Firms operate from buildings that were purchased previous to the period under analysis. They replace some of their machinery and equipment each year.
5. Firms do not qualify for job and investment tax credits.
6. All simulations are annual averages over a 20 year period.
7. The model incorporates the *federal offset*. Reductions in state and local taxes generally increase feral taxable income, and hence the federal income tax.

The current set of simulations includes five business locations: Olathe; Overland Park; Wichita; Kansas City, Kansas; and an average for Kansas non-metropolitan areas. The simulations compare the situation of a typical firm under current law with the situation under the plan recently approved by the Kansas House. The House plan contains several provisions with a major impact on current and potential Kansas businesses. A quick review of the major provisions affecting businesses is in order:

1. The state would impose a property tax of 29 mills to finance education. This would replace the general fund mill levy currently imposed by school districts, and would reduce the overall property tax in all but a handful of school districts.
2. Individual districts would be allowed a small local option property tax for schools.
3. The state would increase sales tax rates by .75 percent.
4. A number of sales tax exemptions would be removed, including those for utilities used in manufacturing, services used in initial construction, and most exemptions for telecommunications.
5. The corporate income tax would be restructured, increasing the surtax on the upper bracket to 3.4 percent. At the same time, the threshold income at which the upper bracket becomes relevant would be raised from \$25,000 to \$50,000. Overall, the rate paid by the highest income bracket would rise from 6.75 percent to 7.4 percent.

For each location, five industries were chosen to represent a mixture of firms which might typify the export base. The analysis is presented for each location, followed by some overall comments on the impact of sales tax increases under the House plan.

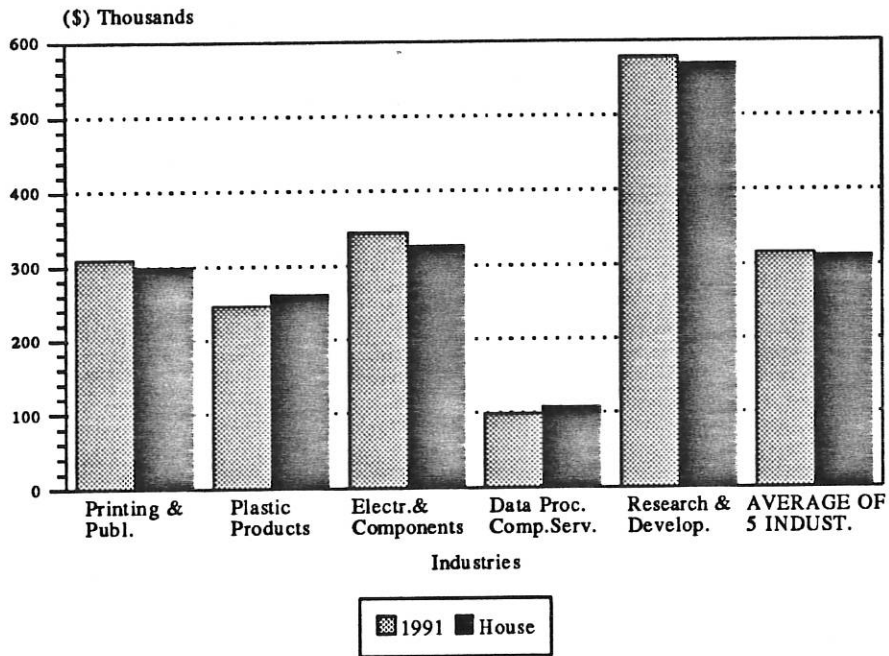
**Simulation 1**  
**New Firm Located in Olathe**

On average, total taxes for new firms in the chosen industries increase slightly, by 0.3 percent. Energy intensive firms (plastic products) are strongly impacted by the removal of the sales tax exemption on utilities used in the manufacturing process. Data processing is impacted by the removal of exemptions for telecommunications. Although property taxes fall by a large percentage, the dollar impact for firms eligible for property tax abatements is small. In essence, these firms receive a property tax reduction (due to the abatement) even under current law.

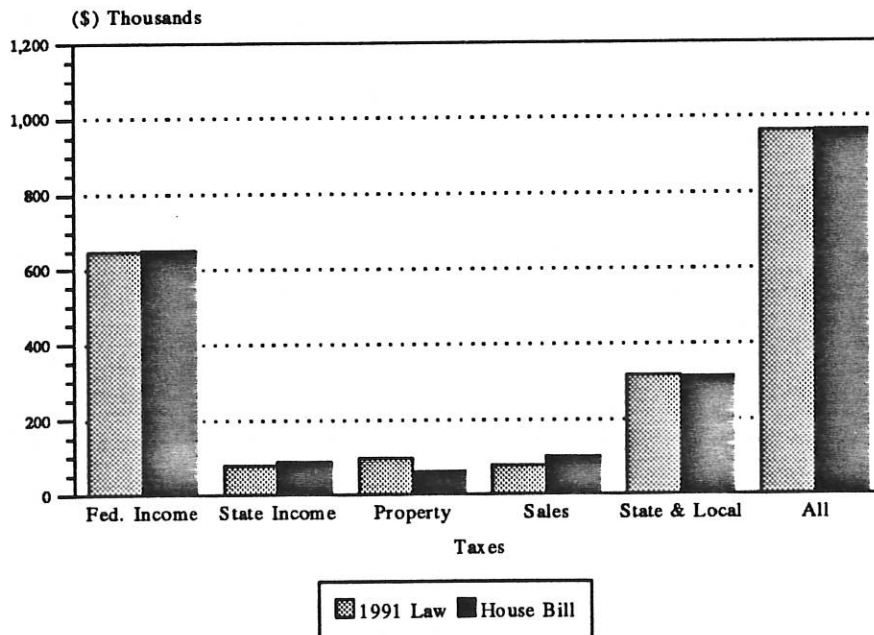
Table 1  
 Tax Changes under 1992 House Plan: Olathe  
 New Firm Receiving Tax Incentives

| Industry                                  | Federal<br>Income Tax | State<br>Income Tax | Property<br>Tax | Sales<br>Tax | Sub-Total<br>St and Loc | Total<br>All Taxes |
|---|-----------------------|---------------------|-----------------|--------------|-------------------------|--------------------|
| <b>Printing and Publishing</b>            |                       |                     |                 |              |                         |                    |
| 1991 Law                                  | \$706,673             | \$86,752            | \$107,008       | \$36,557     | \$310,080               | \$1,016,754        |
| House Bill                                | \$715,490             | \$97,187            | \$66,574        | \$55,784     | \$299,309               | \$1,014,799        |
| % Change under House Bill                 | 1.2%                  | 12.0%               | -37.8%          | 52.6%        | -3.5%                   | -0.2%              |
| <b>Plastic Products</b>                   |                       |                     |                 |              |                         |                    |
| 1991 Law                                  | \$420,741             | \$49,072            | \$60,175        | \$31,435     | \$246,002               | \$666,743          |
| House Bill                                | \$419,042             | \$53,659            | \$37,644        | \$63,567     | \$260,189               | \$679,231          |
| % Change under House Bill                 | -0.4%                 | 9.3%                | -37.4%          | 102.2%       | 5.8%                    | 1.9%               |
| <b>Electronics and Components</b>         |                       |                     |                 |              |                         |                    |
| 1991 Law                                  | \$891,825             | \$111,072           | \$134,340       | \$48,933     | \$345,209               | \$1,237,034        |
| House Bill                                | \$903,993             | \$124,760           | \$83,311        | \$67,461     | \$326,396               | \$1,230,389        |
| % Change under House Bill                 | 1.4%                  | 12.3%               | -38.0%          | 37.9%        | -5.4%                   | -0.5%              |
| <b>Data Processing, Computer Services</b> |                       |                     |                 |              |                         |                    |
| 1991 Law                                  | \$181,581             | \$17,020            | \$18,537        | \$24,591     | \$98,713                | \$280,293          |
| House Bill                                | \$179,537             | \$18,101            | \$11,608        | \$39,000     | \$107,287               | \$286,825          |
| % Change under House Bill                 | -1.1%                 | 6.3%                | -37.4%          | 58.6%        | 8.7%                    | 2.3%               |
| <b>Research and Development</b>           |                       |                     |                 |              |                         |                    |
| 1991 Law                                  | \$1,041,689           | \$129,747           | \$173,868       | \$237,475    | \$578,204               | \$1,619,893        |
| House Bill                                | \$1,052,443           | \$145,315           | \$108,289       | \$278,934    | \$569,651               | \$1,622,094        |
| % Change under House Bill                 | 1.0%                  | 12.0%               | -37.7%          | 17.5%        | -1.5%                   | 0.1%               |
| <b>Average: Five Industries</b>           |                       |                     |                 |              |                         |                    |
| 1991 Law                                  | \$648,502             | \$78,733            | \$98,786        | \$75,798     | \$315,642               | \$964,143          |
| House Bill                                | \$654,101             | \$87,804            | \$61,485        | \$100,949    | \$312,567               | \$966,668          |
| % Change under House Bill                 | 0.9%                  | 11.5%               | -37.8%          | 33.2%        | -1.0%                   | 0.3%               |

**Tax Changes under House Plan: Olathe**  
**New Firm Receiving Tax Incentives**  
**Combined State & Local Tax**



**Tax Changes Under House Plan: Olathe**  
**New Firm Receiving Tax Incentives**  
**Five Industry Average**



3-8

## Simulation 2

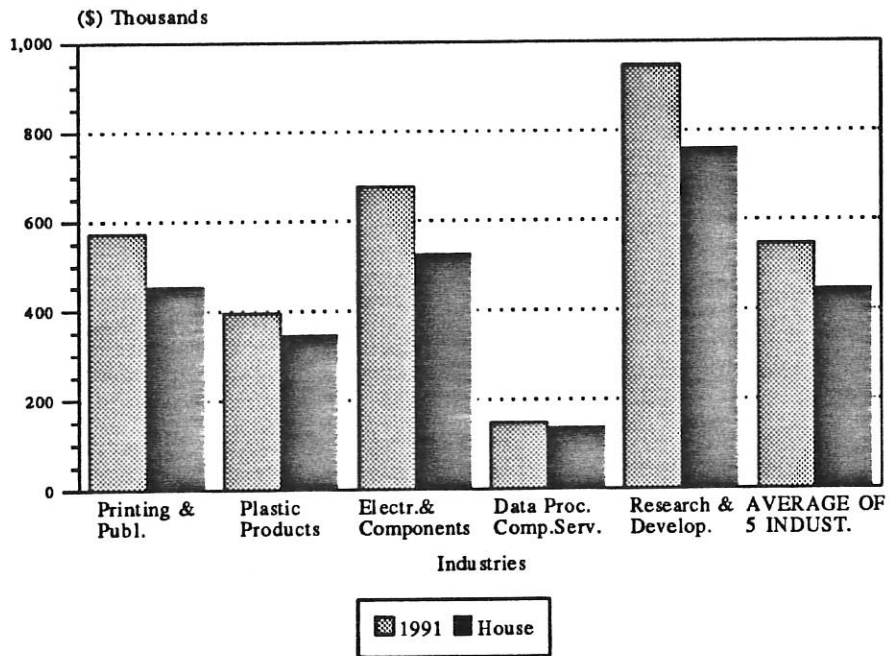
### Established Firm Located in Olathe

Established firms in all of the selected industries experience a substantial decrease in taxes. The property tax reduction is large enough to offset the large increases in the sales tax experienced by plastic products and data processing.

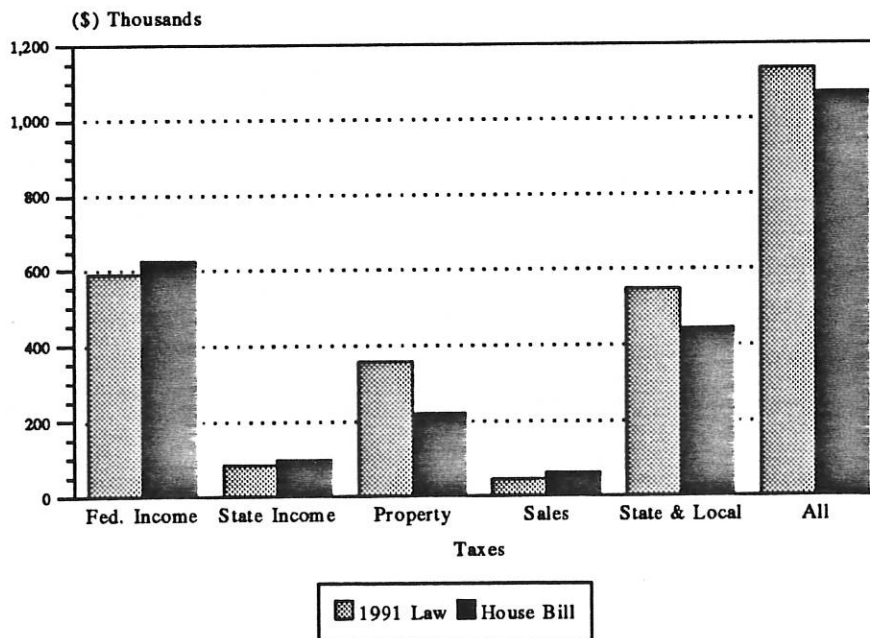
Table 2  
Tax Changes under 1992 House Plan: Olathe  
Established Firm Receiving No Incentives

| Industry                                  | Federal<br>Income Tax | State<br>Income Tax | Property<br>Tax | Sales<br>Tax | Sub-Total<br>St and Loc | Total<br>All Taxes |
|---|-----------------------|---------------------|-----------------|--------------|-------------------------|--------------------|
| <b>Printing and Publishing</b>            |                       |                     |                 |              |                         |                    |
| 1991 Law                                  | \$648,414             | \$93,494            | \$384,560       | \$13,872     | \$571,690               | \$1,220,104        |
| House Bill                                | \$693,654             | \$109,024           | \$239,248       | \$24,537     | \$452,573               | \$1,146,228        |
| % Change under House Bill                 | 7.0%                  | 16.6%               | -37.8%          | 76.9%        | -20.8%                  | -6.1%              |
| <b>Plastic Products</b>                   |                       |                     |                 |              |                         |                    |
| 1991 Law                                  | \$406,060             | \$58,329            | \$216,255       | \$13,715     | \$393,618               | \$799,677          |
| House Bill                                | \$425,044             | \$66,115            | \$135,283       | \$37,563     | \$344,281               | \$769,324          |
| % Change under House Bill                 | 4.7%                  | 13.3%               | -37.4%          | 173.9%       | -12.5%                  | -3.8%              |
| <b>Electronics and Components</b>         |                       |                     |                 |              |                         |                    |
| 1991 Law                                  | \$795,415             | \$114,822           | \$482,782       | \$27,919     | \$676,388               | \$1,471,804        |
| House Bill                                | \$853,052             | \$134,487           | \$299,399       | \$40,298     | \$525,048               | \$1,378,100        |
| % Change under House Bill                 | 7.2%                  | 17.1%               | -38.0%          | 44.3%        | -22.4%                  | -6.4%              |
| <b>Data Processing, Computer Services</b> |                       |                     |                 |              |                         |                    |
| 1991 Law                                  | \$176,565             | \$25,031            | \$66,617        | \$17,223     | \$147,435               | \$324,000          |
| House Bill                                | \$180,872             | \$27,111            | \$41,716        | \$28,913     | \$136,318               | \$317,190          |
| % Change under House Bill                 | 2.4%                  | 8.3%                | -37.4%          | 67.9%        | -7.5%                   | -2.1%              |
| <b>Research and Development</b>           |                       |                     |                 |              |                         |                    |
| 1991 Law                                  | \$914,192             | \$132,056           | \$624,838       | \$151,875    | \$945,882               | \$1,860,074        |
| House Bill                                | \$983,326             | \$155,297           | \$389,163       | \$178,314    | \$759,888               | \$1,743,213        |
| % Change under House Bill                 | 7.6%                  | 17.6%               | -37.7%          | 17.4%        | -19.7%                  | -6.3%              |
| <b>Average: Five Industries</b>           |                       |                     |                 |              |                         |                    |
| 1991 Law                                  | \$588,129             | \$84,747            | \$355,010       | \$44,921     | \$547,003               | \$1,135,132        |
| House Bill                                | \$627,189             | \$98,407            | \$220,962       | \$61,925     | \$443,622               | \$1,070,811        |
| % Change under House Bill                 | 6.6%                  | 16.1%               | -37.8%          | 37.9%        | -18.9%                  | -5.7%              |

**Tax Changes under House Plan: Olathe**  
**Established Firm Receiving No Incentives**  
**Combined State & Local Tax**



**Tax Changes Under House Plan: Olathe**  
**Established Firm Receiving No Incentives**  
**Five Industry Average**



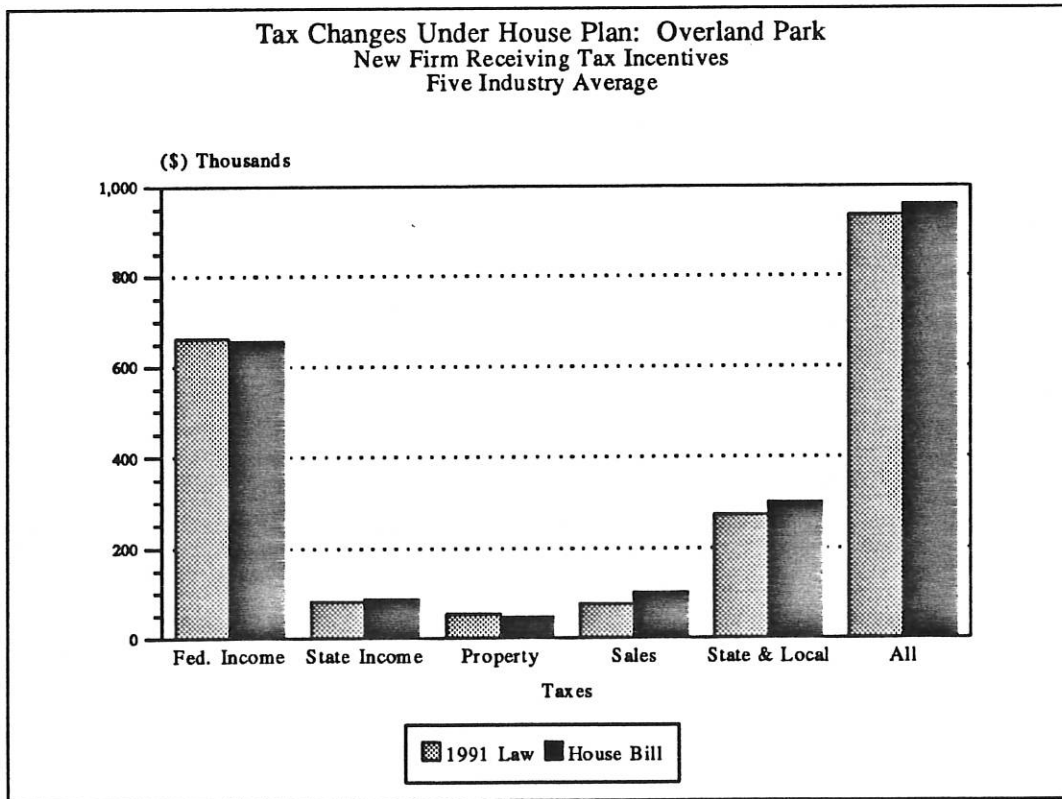
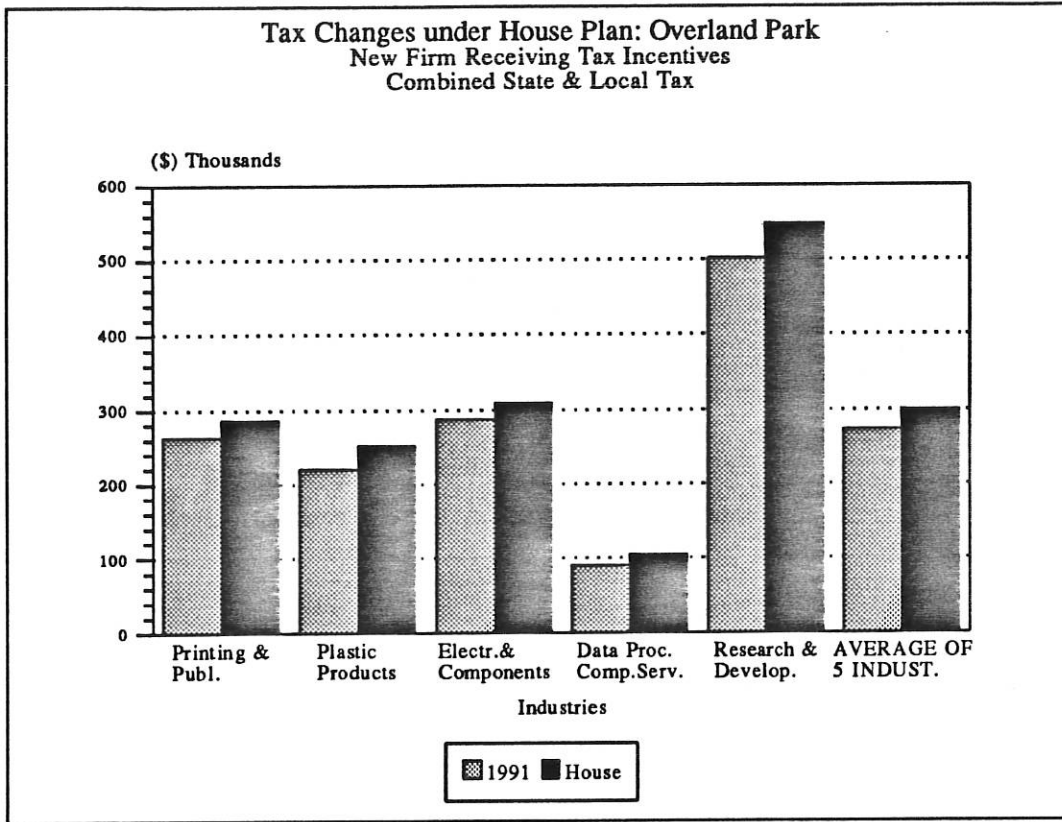


### Simulation 3 New Firm Located in Overland Park

The five selected industries experience tax increases on the order of 2 percent to 4 percent overall. The increase in state and local taxes is more dramatic, ranging from 9 to 16 percent. Overland Park mill levies are currently low compared with other urban areas in the state. Furthermore, the assumption of the model is that firms receive abatements. The change in the property tax structure under the House plan is not sufficient to offset increases in the sales and corporate income tax.

Table 3  
Tax Changes under 1992 House Plan: Overland Park  
New Firm Receiving Tax Incentives

| Industry                                  | Federal<br>Income Tax | State<br>Income Tax | Property<br>Tax | Sales<br>Tax | Sub-Total<br>St and Loc | Total<br>All Taxes |
|---|-----------------------|---------------------|-----------------|--------------|-------------------------|--------------------|
| <b>Printing and Publishing</b>            |                       |                     |                 |              |                         |                    |
| 1991 Law                                  | \$723,369             | \$89,169            | \$57,904        | \$36,557     | \$263,394               | \$986,762          |
| House Bill                                | \$720,226             | \$97,942            | \$52,643        | \$55,784     | \$286,133               | \$1,006,359        |
| % Change under House Bill                 | -0.4%                 | 9.8%                | -9.1%           | 52.6%        | 8.6%                    | 2.0%               |
| <b>Plastic Products</b>                   |                       |                     |                 |              |                         |                    |
| 1991 Law                                  | \$430,130             | \$50,431            | \$32,562        | \$31,435     | \$219,748               | \$649,877          |
| House Bill                                | \$421,720             | \$54,086            | \$29,767        | \$63,567     | \$252,739               | \$674,459          |
| % Change under House Bill                 | -2.0%                 | 7.2%                | -8.6%           | 102.2%       | 15.0%                   | 3.8%               |
| <b>Electronics and Components</b>         |                       |                     |                 |              |                         |                    |
| 1991 Law                                  | \$912,784             | \$114,107           | \$72,694        | \$48,933     | \$286,599               | \$1,199,383        |
| House Bill                                | \$909,920             | \$125,704           | \$65,878        | \$67,461     | \$309,907               | \$1,219,828        |
| % Change under House Bill                 | -0.3%                 | 10.2%               | -9.4%           | 37.9%        | 8.1%                    | 1.7%               |
| <b>Data Processing, Computer Services</b> |                       |                     |                 |              |                         |                    |
| 1991 Law                                  | \$184,473             | \$17,439            | \$10,031        | \$24,591     | \$90,625                | \$275,098          |
| House Bill                                | \$180,363             | \$18,232            | \$9,179         | \$39,000     | \$104,990               | \$285,353          |
| % Change under House Bill                 | -2.2%                 | 4.5%                | -8.5%           | 58.6%        | 15.9%                   | 3.7%               |
| <b>Research and Development</b>           |                       |                     |                 |              |                         |                    |
| 1991 Law                                  | \$1,068,816           | \$133,675           | \$94,084        | \$237,475    | \$502,347               | \$1,571,163        |
| House Bill                                | \$1,060,147           | \$146,543           | \$85,629        | \$278,934    | \$548,219               | \$1,608,367        |
| % Change under House Bill                 | -0.8%                 | 9.6%                | -9.0%           | 17.5%        | 9.1%                    | 2.4%               |
| <b>Average: Five Industries</b>           |                       |                     |                 |              |                         |                    |
| 1991 Law                                  | \$663,914             | \$80,964            | \$53,455        | \$75,798     | \$272,543               | \$936,457          |
| House Bill                                | \$658,475             | \$88,502            | \$48,619        | \$100,949    | \$300,398               | \$958,873          |
| % Change under House Bill                 | -0.8%                 | 9.3%                | -9.0%           | 33.2%        | 10.2%                   | 2.4%               |



## Simulation 4

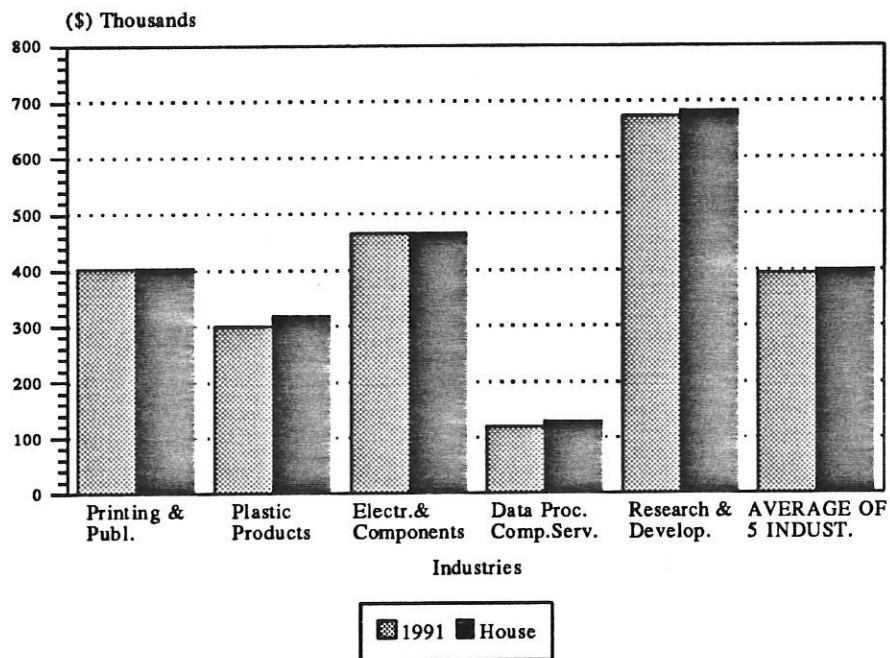
### Established Firm Located in Overland Park

Established firms in the selected industries experience a slight increase in overall taxes (0.7%) and a slight increase in state and local taxes (1.4%). Industries that purchase large amounts of utilities experience the largest tax increases. Clearly a property tax reduction of more than 9 percent would be necessary to provide substantial tax relief to Overland Park businesses.

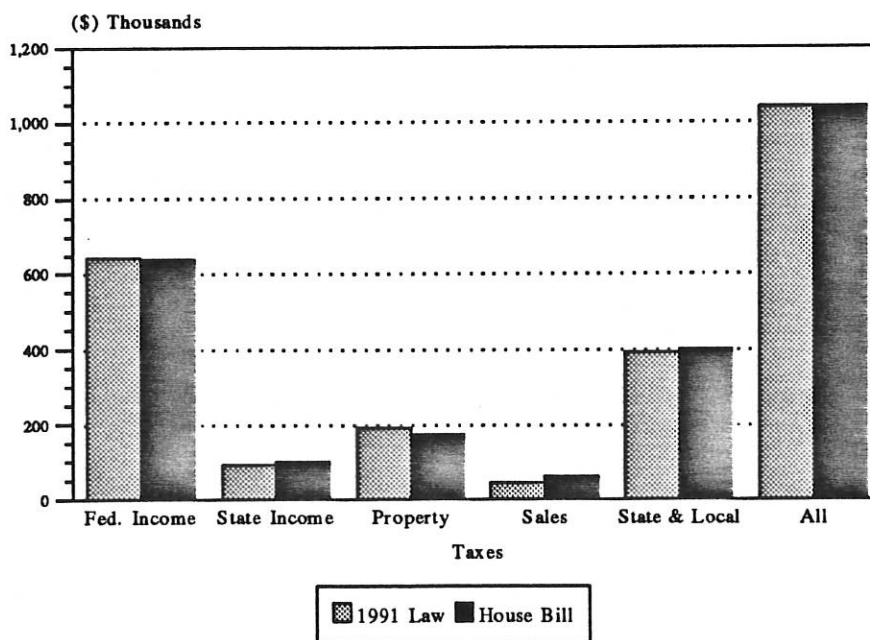
Table 4  
Tax Changes under 1992 House Plan: Overland Park  
Established Firm Receiving No Incentives

| Industry                                  | Federal<br>Income Tax | State<br>Income Tax | Property<br>Tax | Sales<br>Tax | Sub-Total<br>St and Loc | Total<br>All Taxes |
|---|-----------------------|---------------------|-----------------|--------------|-------------------------|--------------------|
| <b>Printing and Publishing</b>            |                       |                     |                 |              |                         |                    |
| 1991 Law                                  | \$708,413             | \$102,199           | \$208,094       | \$13,872     | \$403,929               | \$1,112,341        |
| House Bill                                | \$710,676             | \$111,743           | \$189,185       | \$24,537     | \$405,229               | \$1,115,905        |
| % Change under House Bill                 | 0.3%                  | 9.3%                | -9.1%           | 76.9%        | 0.3%                    | 0.3%               |
| <b>Plastic Products</b>                   |                       |                     |                 |              |                         |                    |
| 1991 Law                                  | \$439,800             | \$63,225            | \$117,020       | \$13,715     | \$299,278               | \$739,078          |
| House Bill                                | \$434,669             | \$67,653            | \$106,974       | \$37,563     | \$317,509               | \$752,178          |
| % Change under House Bill                 | -1.2%                 | 7.0%                | -8.6%           | 173.9%       | 6.1%                    | 1.8%               |
| <b>Electronics and Components</b>         |                       |                     |                 |              |                         |                    |
| 1991 Law                                  | \$870,738             | \$125,751           | \$261,244       | \$27,919     | \$465,779               | \$1,336,517        |
| House Bill                                | \$874,353             | \$137,890           | \$236,748       | \$40,298     | \$465,800               | \$1,340,154        |
| % Change under House Bill                 | 0.4%                  | 9.7%                | -9.4%           | 44.3%        | 0.0%                    | 0.3%               |
| <b>Data Processing, Computer Services</b> |                       |                     |                 |              |                         |                    |
| 1991 Law                                  | \$186,958             | \$26,539            | \$36,048        | \$17,223     | \$118,374               | \$305,332          |
| House Bill                                | \$183,840             | \$27,585            | \$32,987        | \$28,913     | \$128,063               | \$311,902          |
| % Change under House Bill                 | -1.7%                 | 3.9%                | -8.5%           | 67.9%        | 8.2%                    | 2.2%               |
| <b>Research and Development</b>           |                       |                     |                 |              |                         |                    |
| 1991 Law                                  | \$1,011,678           | \$146,201           | \$338,113       | \$151,875    | \$673,302               | \$1,684,981        |
| House Bill                                | \$1,011,013           | \$159,720           | \$307,729       | \$178,314    | \$682,876               | \$1,693,890        |
| % Change under House Bill                 | -0.1%                 | 9.2%                | -9.0%           | 17.4%        | 1.4%                    | 0.5%               |
| <b>Average: Five Industries</b>           |                       |                     |                 |              |                         |                    |
| 1991 Law                                  | \$643,517             | \$92,783            | \$192,104       | \$44,921     | \$392,132               | \$1,035,650        |
| House Bill                                | \$642,910             | \$100,918           | \$174,725       | \$61,925     | \$399,896               | \$1,042,806        |
| % Change under House Bill                 | -0.1%                 | 8.8%                | -9.0%           | 37.9%        | 1.4%                    | 0.7%               |

**Tax Changes under House Plan: Overland Park**  
**Established Firm Receiving No Incentives**  
**Combined State & Local Tax**



**Tax Changes Under House Plan: Overland Park**  
**Established Firm Receiving No Incentives**  
**Five Industry Average**



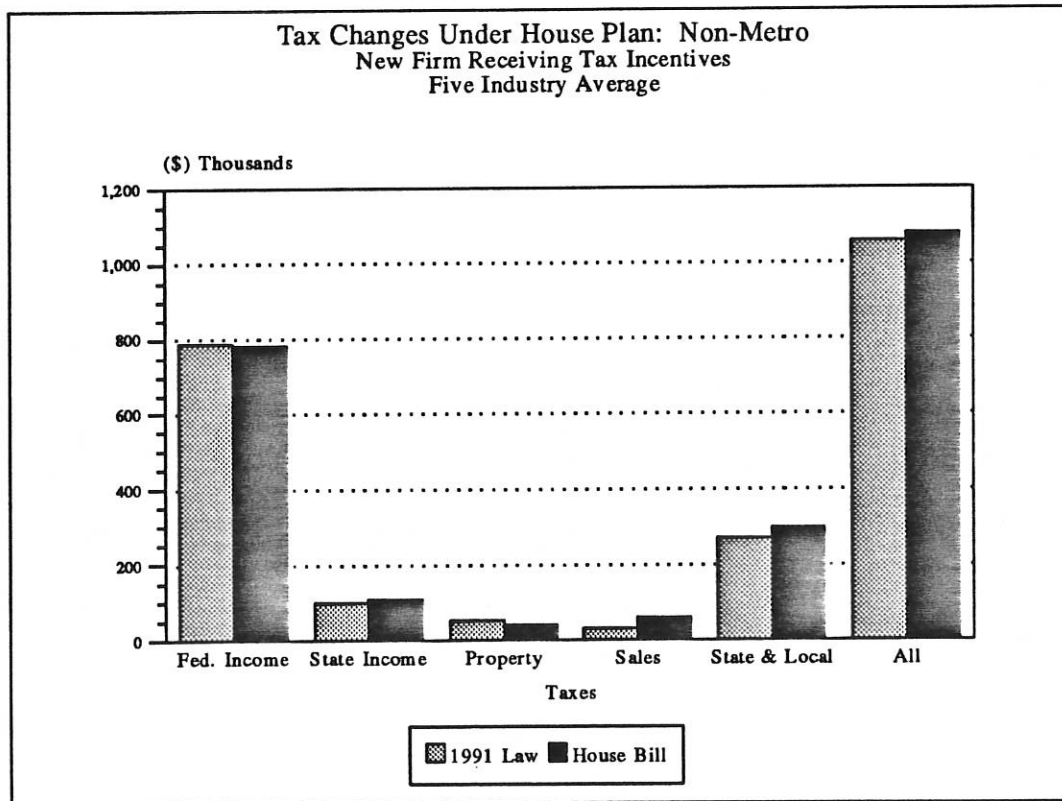
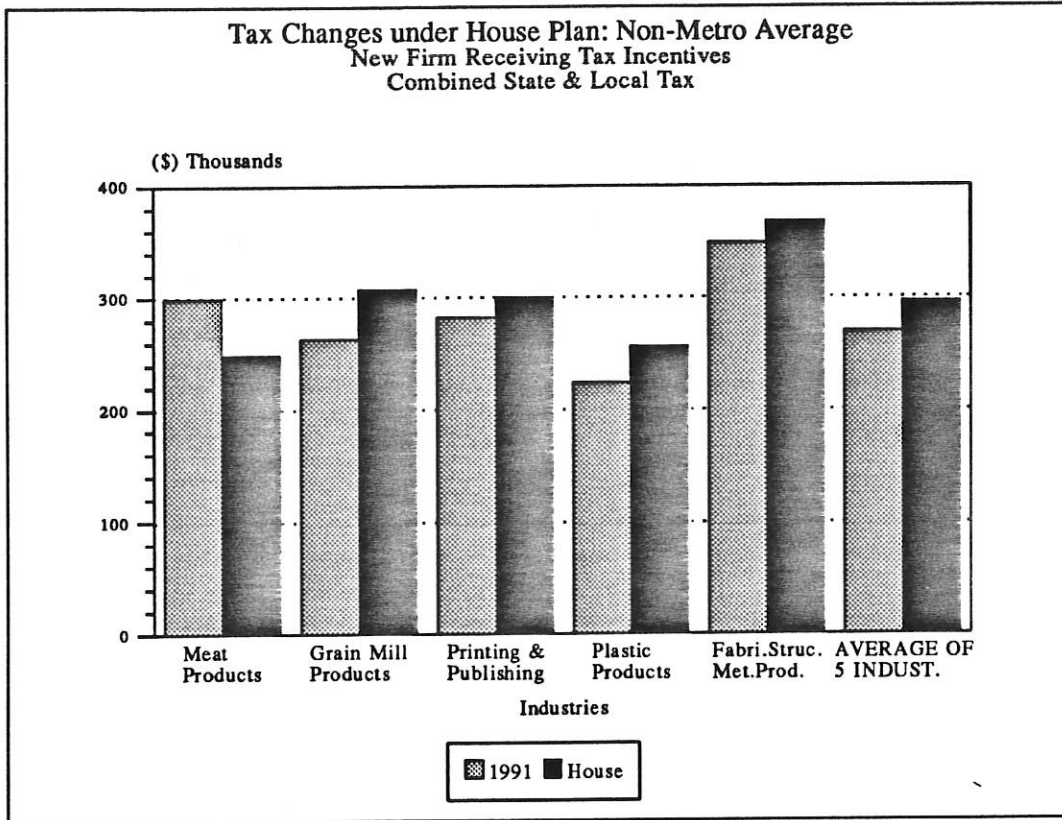
## Simulation 5

### New Firm Located in Kansas Non-Metro Area

New firms experience a 2.1 percent overall increase in taxes, and a 9.7 percent increase in state and local taxes. Since the firms are assumed to receive property tax abatements for the firms 10 years of operation, they benefit little from the property tax rate reduction. Energy intensive industries such as grain mill products are particularly hard hit by the removal of the sales tax exemption for utilities.

Table 5  
Tax Changes under 1992 House Plan: Non-Metro Average  
New Firm Receiving Tax Incentives

| Industry                                 | Federal<br>Income Tax | State<br>Income Tax | Property<br>Tax | Sales<br>Tax | Sub-Total<br>St and Loc | Total<br>All Taxes |
|--|-----------------------|---------------------|-----------------|--------------|-------------------------|--------------------|
| <b>Meat Products</b>                     |                       |                     |                 |              |                         |                    |
| 1991 Law                                 | \$622,675             | \$77,431            | \$41,913        | \$24,000     | \$229,774               | \$852,449          |
| House Bill                               | \$619,411             | \$84,753            | \$33,224        | \$44,570     | \$248,977               | \$868,388          |
| % Change under House Bill                | -0.5%                 | 9.5%                | -20.7%          | 85.7%        | 8.4%                    | 1.9%               |
| <b>Grain Mill Products</b>               |                       |                     |                 |              |                         |                    |
| 1991 Law                                 | \$853,789             | \$111,313           | \$40,939        | \$28,943     | \$263,658               | \$1,117,447        |
| House Bill                               | \$843,302             | \$120,860           | \$32,538        | \$71,156     | \$307,017               | \$1,150,319        |
| % Change under House Bill                | -1.2%                 | 8.6%                | -20.5%          | 145.9%       | 16.4%                   | 2.9%               |
| <b>Printing and Publishing</b>           |                       |                     |                 |              |                         |                    |
| 1991 Law                                 | \$916,923             | \$117,341           | \$69,119        | \$38,242     | \$282,401               | \$1,199,324        |
| House Bill                               | \$916,667             | \$129,410           | \$54,907        | \$57,949     | \$299,965               | \$1,216,632        |
| % Change under House Bill                | -0.0%                 | 10.3%               | -20.6%          | 51.5%        | 6.2%                    | 1.4%               |
| <b>Plastic Products</b>                  |                       |                     |                 |              |                         |                    |
| 1991 Law                                 | \$601,887             | \$75,450            | \$39,902        | \$32,719     | \$224,026               | \$825,913          |
| House Bill                               | \$594,813             | \$81,834            | \$31,921        | \$66,126     | \$255,837               | \$850,650          |
| % Change under House Bill                | -1.2%                 | 8.5%                | -20.0%          | 102.1%       | 14.2%                   | 3.0%               |
| <b>Fabricated Structural Metal Prod.</b> |                       |                     |                 |              |                         |                    |
| 1991 Law                                 | \$947,693             | \$121,352           | \$69,513        | \$37,716     | \$349,196               | \$1,296,889        |
| House Bill                               | \$946,583             | \$133,749           | \$55,071        | \$58,950     | \$368,385               | \$1,314,968        |
| % Change under House Bill                | -0.1%                 | 10.2%               | -20.8%          | 56.3%        | 5.5%                    | 1.4%               |
| <b>Average: Five Industries</b>          |                       |                     |                 |              |                         |                    |
| 1991 Law                                 | \$788,593             | \$100,577           | \$52,277        | \$32,324     | \$269,811               | \$1,058,404        |
| House Bill                               | \$784,155             | \$110,121           | \$41,532        | \$59,750     | \$296,036               | \$1,080,192        |
| % Change under House Bill                | -0.6%                 | 9.5%                | -20.6%          | 84.8%        | 9.7%                    | 2.1%               |

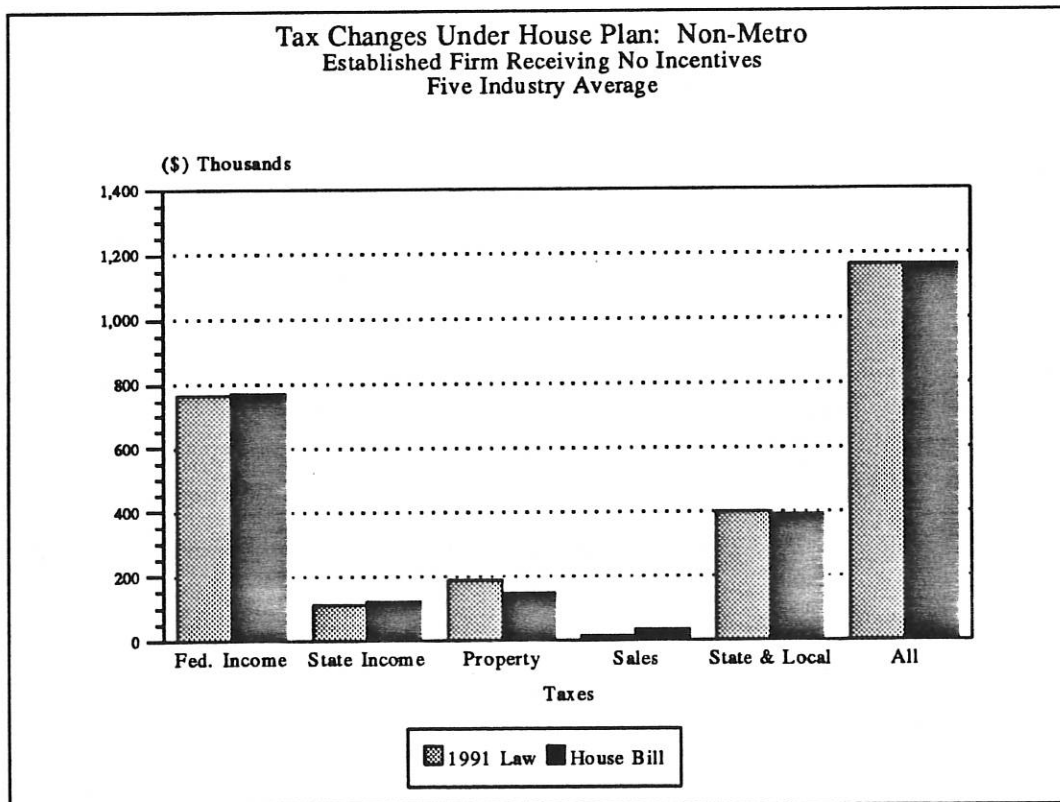
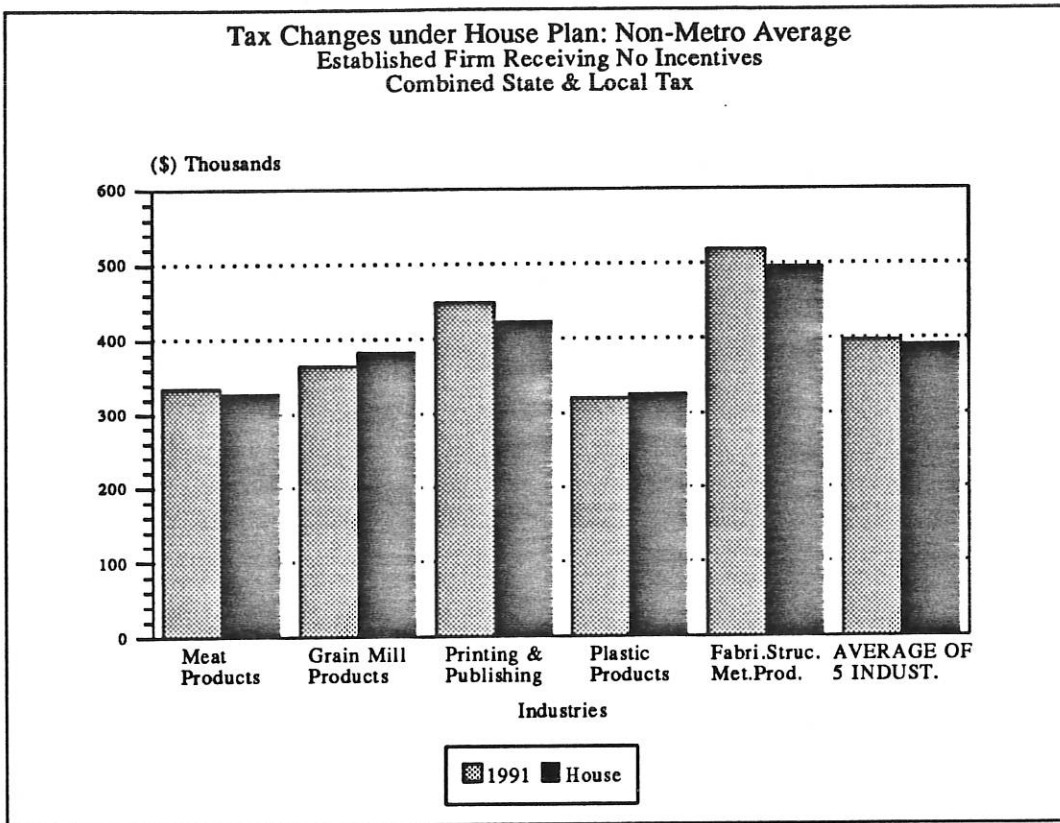


**Simulation 6**  
**Established Firm Located in Kansas Non-Metro Area**

On average, non-metro areas experience a property tax reduction of about 20 percent. The reduction in the property tax is sufficient to reduce overall taxes for three of the five industries included in the simulations. The remaining industries, grain mill products and plastic products, purchase large amounts of utilities. The removal of the sales tax exemption for utilities has a strong impact on these industries.

Table 6  
 Tax Changes under 1992 House Plan: Non-Metro Average  
 Established Firm Receiving No Incentives

| Industry                                 | Federal<br>Income Tax | State<br>Income Tax | Property<br>Tax | Sales<br>Tax | Sub-Total<br>St and Loc | Total<br>All Taxes |
|--|-----------------------|---------------------|-----------------|--------------|-------------------------|--------------------|
| <b>Meat Products</b>                     |                       |                     |                 |              |                         |                    |
| 1991 Law                                 | \$601,440             | \$86,678            | \$150,625       | \$11,110     | \$334,842               | \$936,282          |
| House Bill                               | \$606,187             | \$95,052            | \$119,398       | \$27,528     | \$328,408               | \$934,595          |
| % Change under House Bill                | 0.8%                  | 9.7%                | -20.7%          | 147.8%       | -1.9%                   | -0.2%              |
| <b>Grain Mill Products</b>               |                       |                     |                 |              |                         |                    |
| 1991 Law                                 | \$839,547             | \$121,226           | \$147,124       | \$14,454     | \$365,266               | \$1,204,813        |
| House Bill                               | \$836,952             | \$131,915           | \$116,932       | \$51,308     | \$382,619               | \$1,219,570        |
| % Change under House Bill                | -0.3%                 | 8.8%                | -20.5%          | 255.0%       | 4.8%                    | 1.2%               |
| <b>Printing and Publishing</b>           |                       |                     |                 |              |                         |                    |
| 1991 Law                                 | \$890,765             | \$128,657           | \$248,397       | \$14,634     | \$449,386               | \$1,340,152        |
| House Bill                               | \$903,811             | \$142,595           | \$197,322       | \$25,745     | \$423,362               | \$1,327,173        |
| % Change under House Bill                | 1.5%                  | 10.8%               | -20.6%          | 75.9%        | -5.8%                   | -1.0%              |
| <b>Plastic Products</b>                  |                       |                     |                 |              |                         |                    |
| 1991 Law                                 | \$603,689             | \$87,004            | \$143,399       | \$14,454     | \$320,812               | \$924,502          |
| House Bill                               | \$604,471             | \$94,778            | \$114,716       | \$39,543     | \$324,993               | \$929,464          |
| % Change under House Bill                | 0.1%                  | 8.9%                | -20.0%          | 173.6%       | 1.3%                    | 0.5%               |
| <b>Fabricated Structural Metal Prod.</b> |                       |                     |                 |              |                         |                    |
| 1991 Law                                 | \$910,155             | \$131,470           | \$249,811       | \$16,970     | \$518,867               | \$1,429,022        |
| House Bill                               | \$922,305             | \$145,550           | \$197,912       | \$31,779     | \$495,856               | \$1,418,162        |
| % Change under House Bill                | 1.3%                  | 10.7%               | -20.8%          | 87.3%        | -4.4%                   | -0.8%              |
| <b>Average: Five Industries</b>          |                       |                     |                 |              |                         |                    |
| 1991 Law                                 | \$769,119             | \$111,007           | \$187,871       | \$14,324     | \$397,835               | \$1,166,954        |
| House Bill                               | \$774,745             | \$121,978           | \$149,256       | \$35,181     | \$391,048               | \$1,165,793        |
| % Change under House Bill                | 0.7%                  | 9.9%                | -20.6%          | 145.6%       | -1.7%                   | -0.1%              |



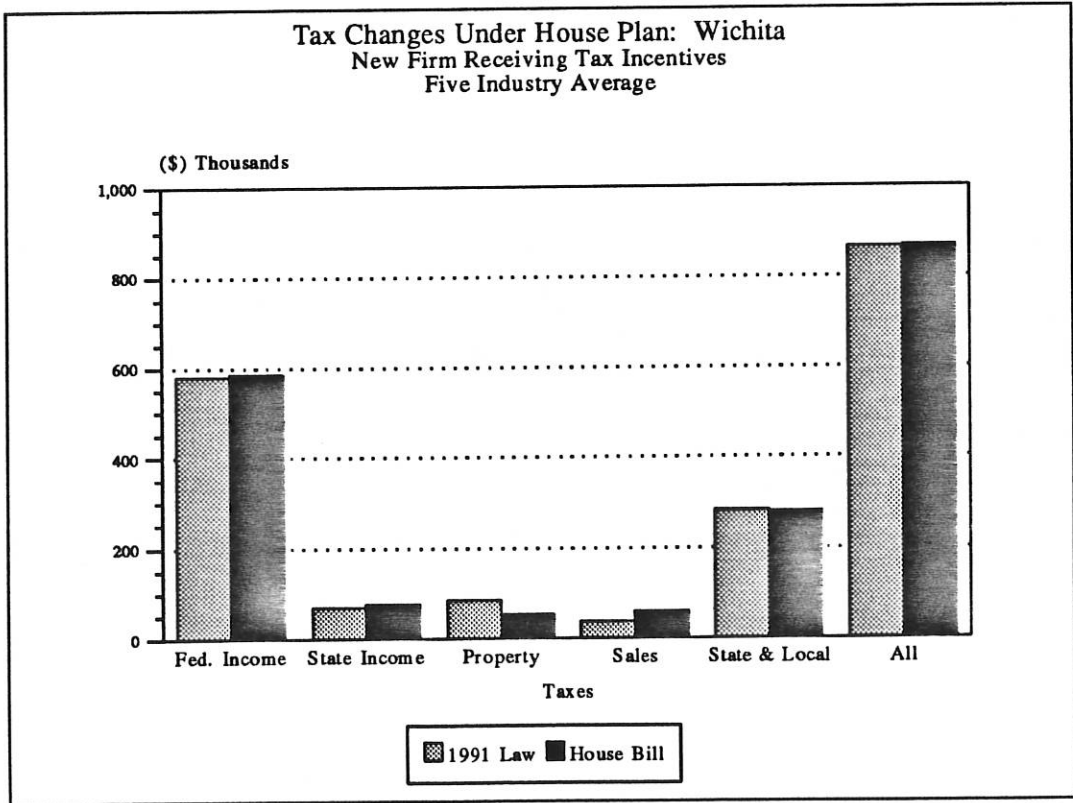
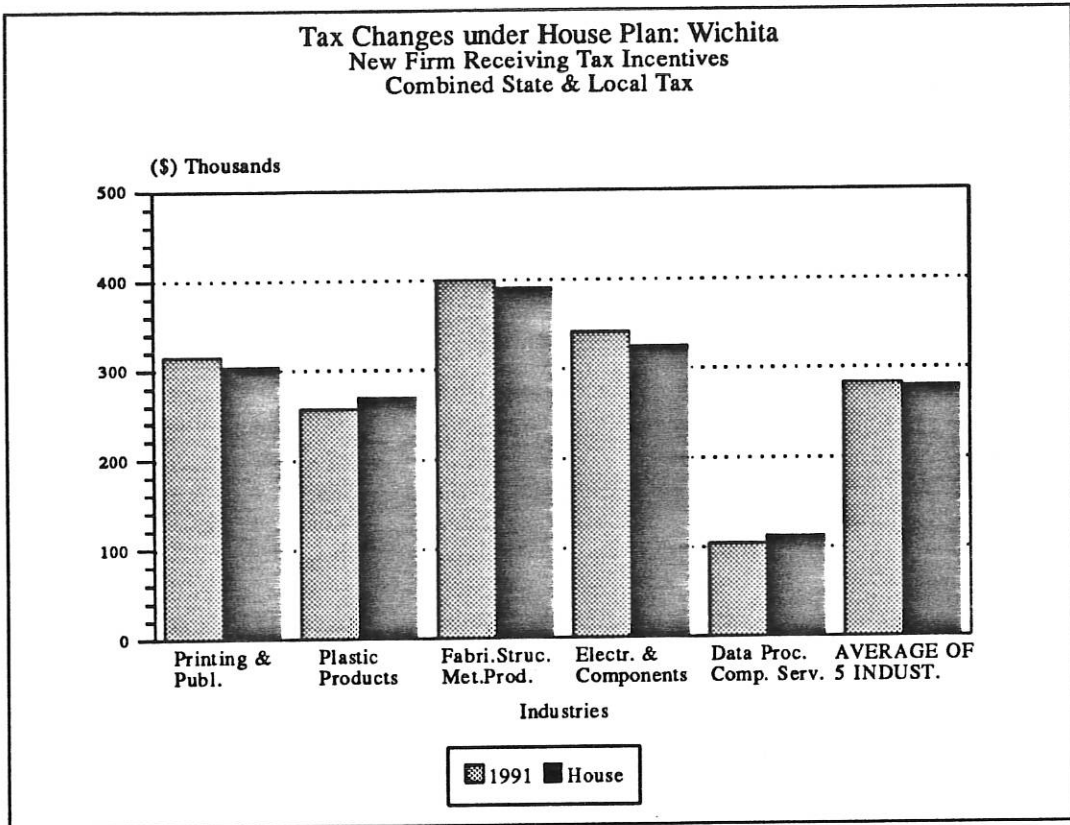


## Simulation 7 New Firm Located in Wichita

The combined effect of the increase in the corporate income tax, the increase in the sales tax, and the decrease in property tax rates results in a tax reduction for three of the five industries included in the simulation. New firms that use large amounts of utilities are less likely to benefit under the House plan.

Table 7  
Tax Changes under 1992 House Plan: Wichita  
New Firm Receiving Tax Incentives

| Industry                                  | Federal<br>Income Tax | State<br>Income Tax | Property<br>Tax | Sales<br>Tax | Sub-Total<br>St and Loc | Total<br>All Taxes |
|---|-----------------------|---------------------|-----------------|--------------|-------------------------|--------------------|
| <b>Printing and Publishing</b>            |                       |                     |                 |              |                         |                    |
| 1991 Law                                  | \$705,226             | \$86,531            | \$109,547       | \$39,056     | \$314,898               | \$1,020,124        |
| House Bill                                | \$714,185             | \$96,965            | \$68,002        | \$59,165     | \$303,897               | \$1,018,082        |
| % Change under House Bill                 | 1.3%                  | 12.1%               | -37.9%          | 51.5%        | -3.5%                   | -0.2%              |
| <b>Plastic Products</b>                   |                       |                     |                 |              |                         |                    |
| 1991 Law                                  | \$416,882             | \$48,504            | \$69,937        | \$33,585     | \$257,345               | \$674,227          |
| House Bill                                | \$415,952             | \$53,155            | \$43,643        | \$67,420     | \$269,537               | \$685,489          |
| % Change under House Bill                 | -0.2%                 | 9.6%                | -37.6%          | 100.7%       | 4.7%                    | 1.7%               |
| <b>Fabricated Structural Metal Prod.</b>  |                       |                     |                 |              |                         |                    |
| 1991 Law                                  | \$718,517             | \$88,036            | \$105,722       | \$38,272     | \$399,862               | \$1,118,379        |
| House Bill                                | \$726,128             | \$98,464            | \$65,475        | \$59,781     | \$391,551               | \$1,117,679        |
| % Change under House Bill                 | 1.1%                  | 11.8%               | -38.1%          | 56.2%        | -2.1%                   | -0.1%              |
| <b>Electronics and Components</b>         |                       |                     |                 |              |                         |                    |
| 1991 Law                                  | \$893,486             | \$111,301           | \$126,801       | \$52,279     | \$341,246               | \$1,234,732        |
| House Bill                                | \$904,542             | \$124,834           | \$78,417        | \$71,550     | \$325,665               | \$1,230,207        |
| % Change under House Bill                 | 1.2%                  | 12.2%               | -38.2%          | 36.9%        | -4.6%                   | -0.4%              |
| <b>Data Processing, Computer Services</b> |                       |                     |                 |              |                         |                    |
| 1991 Law                                  | \$180,145             | \$16,808            | \$21,329        | \$26,272     | \$102,977               | \$283,123          |
| House Bill                                | \$178,257             | \$17,892            | \$13,320        | \$41,364     | \$111,157               | \$289,415          |
| % Change under House Bill                 | -1.0%                 | 6.4%                | -37.6%          | 57.4%        | 7.9%                    | 2.2%               |
| <b>Average: Five Industries</b>           |                       |                     |                 |              |                         |                    |
| 1991 Law                                  | \$582,851             | \$70,236            | \$86,667        | \$37,893     | \$283,266               | \$866,117          |
| House Bill                                | \$587,813             | \$78,262            | \$53,772        | \$59,856     | \$280,361               | \$868,174          |
| % Change under House Bill                 | 0.9%                  | 11.4%               | -38.0%          | 58.0%        | -1.0%                   | 0.2%               |



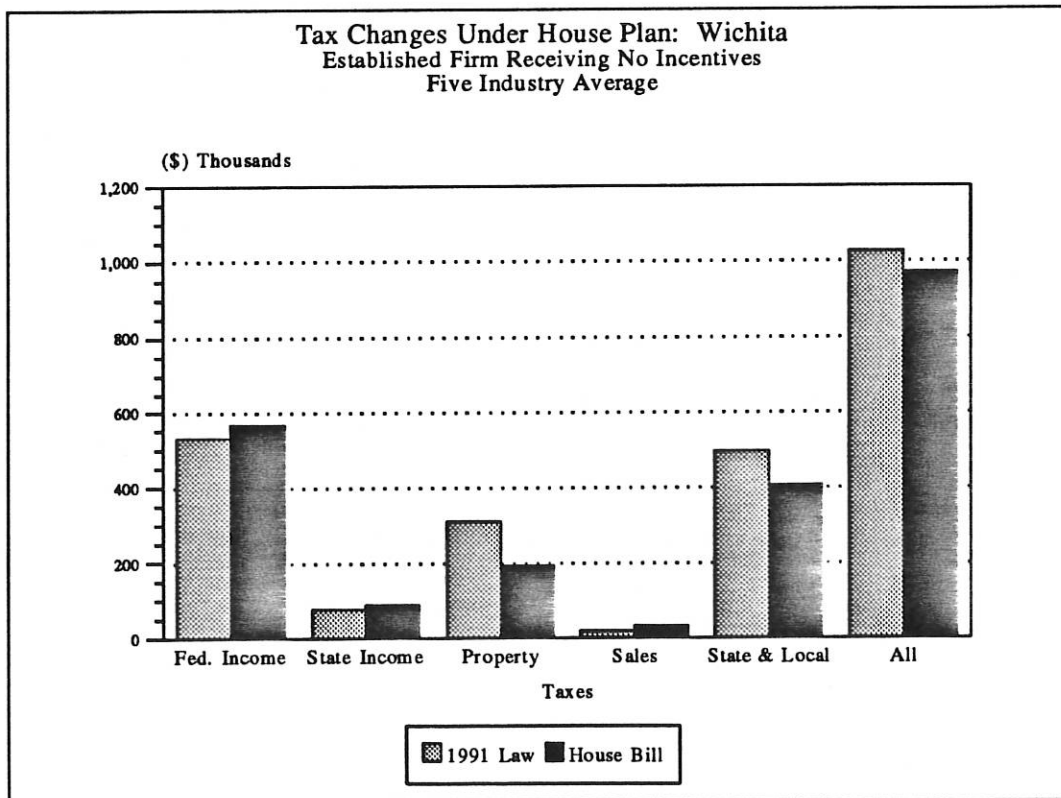
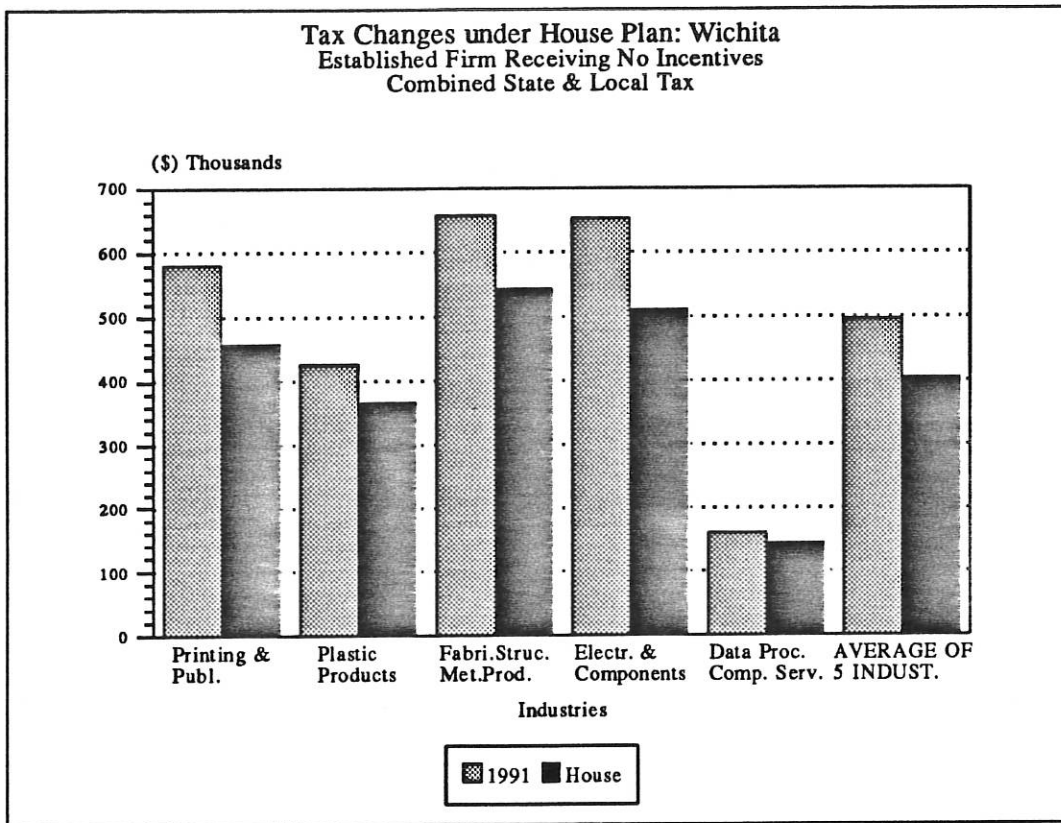
## Simulation 8

### Established Firm Located in Wichita

Established Wichita firms clearly benefit under the House plan. Reductions in state and local taxes range from 9 to 22 percent. Although energy intensive manufacturing industries benefit less than other industries, their overall reduction in taxes is still substantial.

Table 8  
Tax Changes under 1992 House Plan: Wichita  
Established Firm Receiving No Incentives

| Industry                                  | Federal<br>Income Tax | State<br>Income Tax | Property<br>Tax | Sales<br>Tax | Sub-Total<br>St and Loc | Total<br>All Taxes |
|---|-----------------------|---------------------|-----------------|--------------|-------------------------|--------------------|
| <b>Printing and Publishing</b>            |                       |                     |                 |              |                         |                    |
| 1991 Law                                  | \$644,832             | \$92,974            | \$393,685       | \$14,821     | \$581,243               | \$1,226,074        |
| House Bill                                | \$691,228             | \$108,637           | \$244,382       | \$26,024     | \$458,807               | \$1,150,035        |
| % Change under House Bill                 | 7.2%                  | 16.8%               | -37.9%          | 75.6%        | -21.1%                  | -6.2%              |
| <b>Plastic Products</b>                   |                       |                     |                 |              |                         |                    |
| 1991 Law                                  | \$393,703             | \$56,536            | \$251,335       | \$14,652     | \$427,842               | \$821,545          |
| House Bill                                | \$416,810             | \$64,800            | \$156,843       | \$39,840     | \$366,802               | \$783,612          |
| % Change under House Bill                 | 5.9%                  | 14.6%               | -37.6%          | 171.9%       | -14.3%                  | -4.6%              |
| <b>Fabricated Structural Metal Prod.</b>  |                       |                     |                 |              |                         |                    |
| 1991 Law                                  | \$650,014             | \$93,726            | \$379,938       | \$17,098     | \$658,592               | \$1,308,607        |
| House Bill                                | \$693,664             | \$109,026           | \$235,300       | \$31,969     | \$544,127               | \$1,237,791        |
| % Change under House Bill                 | 6.7%                  | 16.3%               | -38.1%          | 87.0%        | -17.4%                  | -5.4%              |
| <b>Electronics and Components</b>         |                       |                     |                 |              |                         |                    |
| 1991 Law                                  | \$803,788             | \$116,037           | \$455,691       | \$29,828     | \$652,421               | \$1,456,209        |
| House Bill                                | \$858,002             | \$135,278           | \$281,811       | \$42,741     | \$510,693               | \$1,368,695        |
| % Change under House Bill                 | 6.7%                  | 16.6%               | -38.2%          | 43.3%        | -21.7%                  | -6.0%              |
| <b>Data Processing, Computer Services</b> |                       |                     |                 |              |                         |                    |
| 1991 Law                                  | \$172,699             | \$24,470            | \$76,652        | \$18,400     | \$158,090               | \$330,789          |
| House Bill                                | \$178,125             | \$26,672            | \$47,868        | \$30,665     | \$143,787               | \$321,912          |
| % Change under House Bill                 | 3.1%                  | 9.0%                | -37.6%          | 66.7%        | -9.0%                   | -2.7%              |
| <b>Average: Five Industries</b>           |                       |                     |                 |              |                         |                    |
| 1991 Law                                  | \$533,007             | \$76,749            | \$311,460       | \$18,960     | \$495,638               | \$1,028,645        |
| House Bill                                | \$567,566             | \$88,882            | \$193,241       | \$34,248     | \$404,843               | \$972,409          |
| % Change under House Bill                 | 6.5%                  | 15.8%               | -38.0%          | 80.6%        | -18.3%                  | -5.5%              |



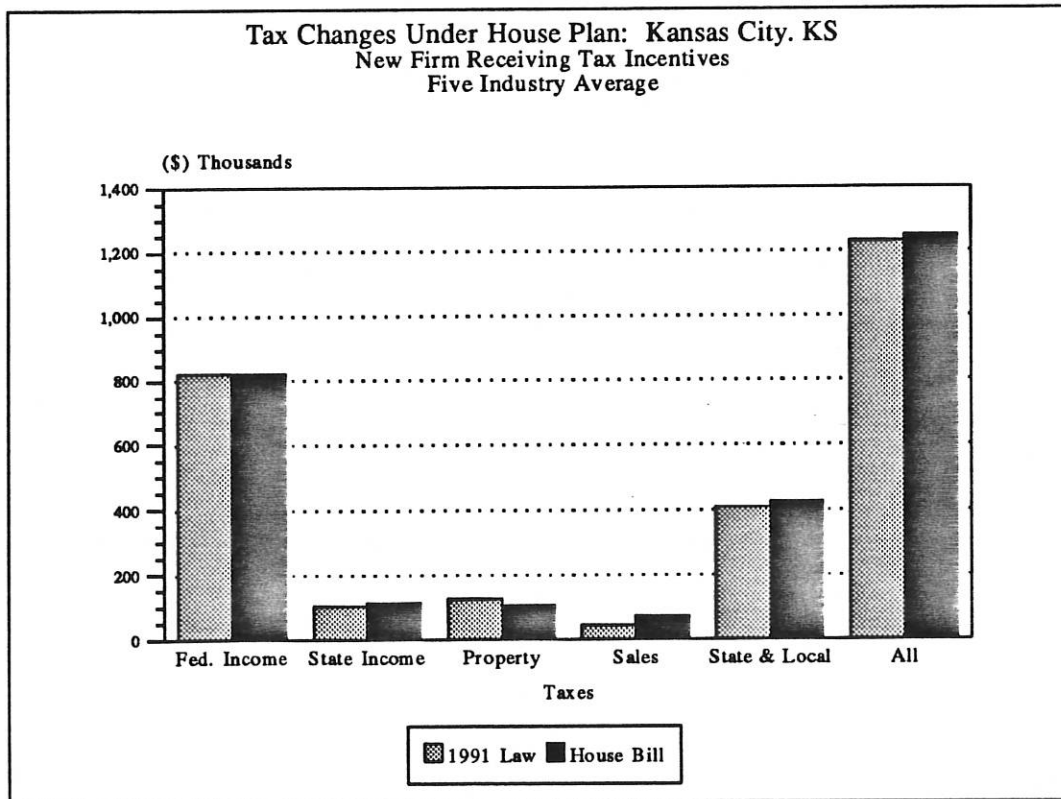
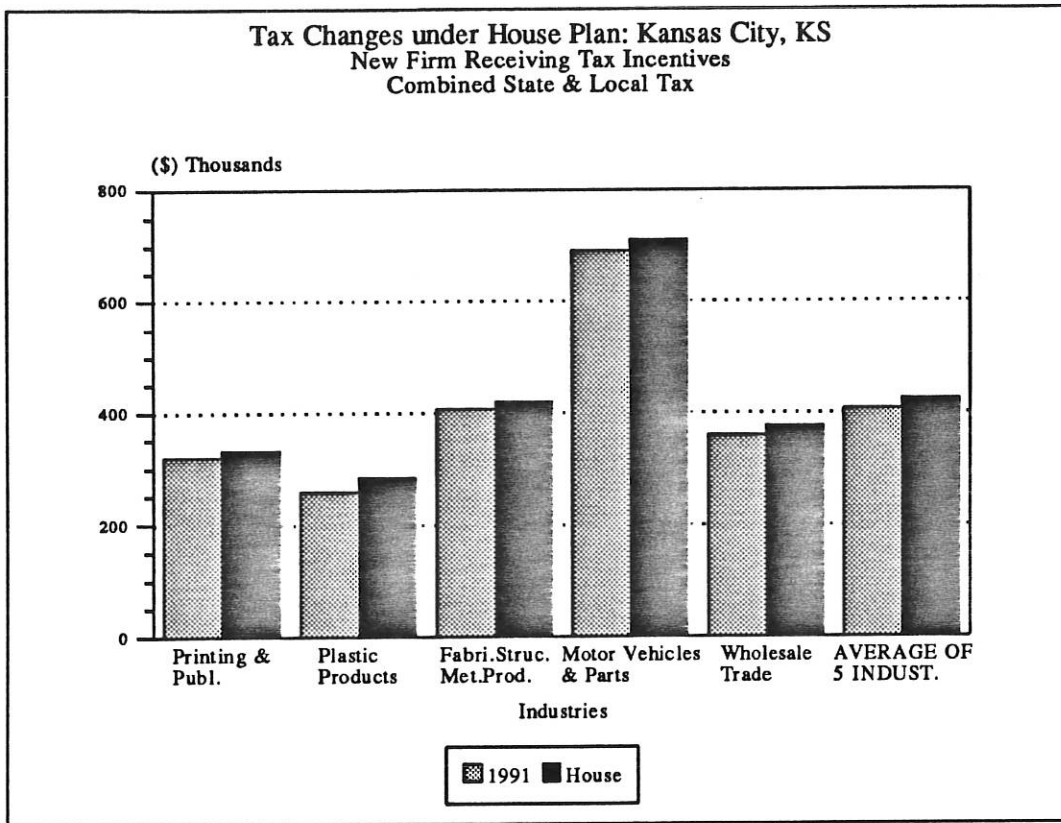
## Simulation 9

### New Firm Located in Kansas City, Kansas

New firms in all industries experience tax increases. This is due to the combination of the increase in the corporate income tax rate and the removal of sales tax exemptions, including those for utilities and new construction services. Since firms are assumed to receive tax abatements for the first 10 years of operation, the dollar savings due to property tax reductions is insufficient to balance other tax increases.

Table 9  
Tax Changes under 1992 House Plan: Kansas City, KS  
New Firm Receiving Tax Incentives

| Industry                          | Federal<br>Income Tax | State<br>Income Tax | Property<br>Tax | Sales<br>Tax | Sub-Total<br>St and Loc | Total<br>All Taxes |
|-----------------------------------|-----------------------|---------------------|-----------------|--------------|-------------------------|--------------------|
| Printing and Publishing           |                       |                     |                 |              |                         |                    |
| 1991 Law                          | \$703,216             | \$86,240            | \$115,518       | \$39,056     | \$320,577               | \$1,023,793        |
| House Bill                        | \$704,491             | \$95,420            | \$96,573        | \$59,165     | \$330,922               | \$1,035,413        |
| % Change under House Bill         | 0.2%                  | 10.6%               | -16.4%          | 51.5%        | 3.2%                    | 1.1%               |
| Plastic Products                  |                       |                     |                 |              |                         |                    |
| 1991 Law                          | \$416,730             | \$48,483            | \$70,491        | \$33,585     | \$257,877               | \$674,608          |
| House Bill                        | \$410,681             | \$52,315            | \$59,255        | \$67,420     | \$284,309               | \$694,989          |
| % Change under House Bill         | -1.5%                 | 7.9%                | -15.9%          | 100.7%       | 10.2%                   | 3.0%               |
| Fabricated Structural Metal Prod. |                       |                     |                 |              |                         |                    |
| 1991 Law                          | \$715,851             | \$87,650            | \$113,648       | \$38,272     | \$407,402               | \$1,123,253        |
| House Bill                        | \$716,188             | \$96,880            | \$94,795        | \$59,781     | \$419,287               | \$1,135,475        |
| % Change under House Bill         | 0.0%                  | 10.5%               | -16.6%          | 56.2%        | 2.9%                    | 1.1%               |
| Motor Vehicles and Parts          |                       |                     |                 |              |                         |                    |
| 1991 Law                          | \$1,601,521           | \$206,177           | \$248,469       | \$76,520     | \$691,101               | \$2,292,622        |
| House Bill                        | \$1,604,677           | \$228,742           | \$207,098       | \$115,735    | \$711,510               | \$2,316,187        |
| % Change under House Bill         | 0.2%                  | 10.9%               | -16.7%          | 51.2%        | 3.0%                    | 1.0%               |
| Wholesale Trade, Durables         |                       |                     |                 |              |                         |                    |
| 1991 Law                          | \$685,708             | \$87,104            | \$86,318        | \$42,790     | \$358,072               | \$1,043,781        |
| House Bill                        | \$685,468             | \$95,777            | \$72,740        | \$63,968     | \$374,345               | \$1,059,812        |
| % Change under House Bill         | -0.0%                 | 10.0%               | -15.7%          | 49.5%        | 4.5%                    | 1.5%               |
| Average: Five Industries          |                       |                     |                 |              |                         |                    |
| 1991 Law                          | \$824,605             | \$103,131           | \$126,889       | \$46,045     | \$407,006               | \$1,231,611        |
| House Bill                        | \$824,301             | \$113,827           | \$106,092       | \$73,214     | \$424,074               | \$1,248,375        |
| % Change under House Bill         | 0.0%                  | 10.4%               | -16.4%          | 59.0%        | 4.2%                    | 1.4%               |



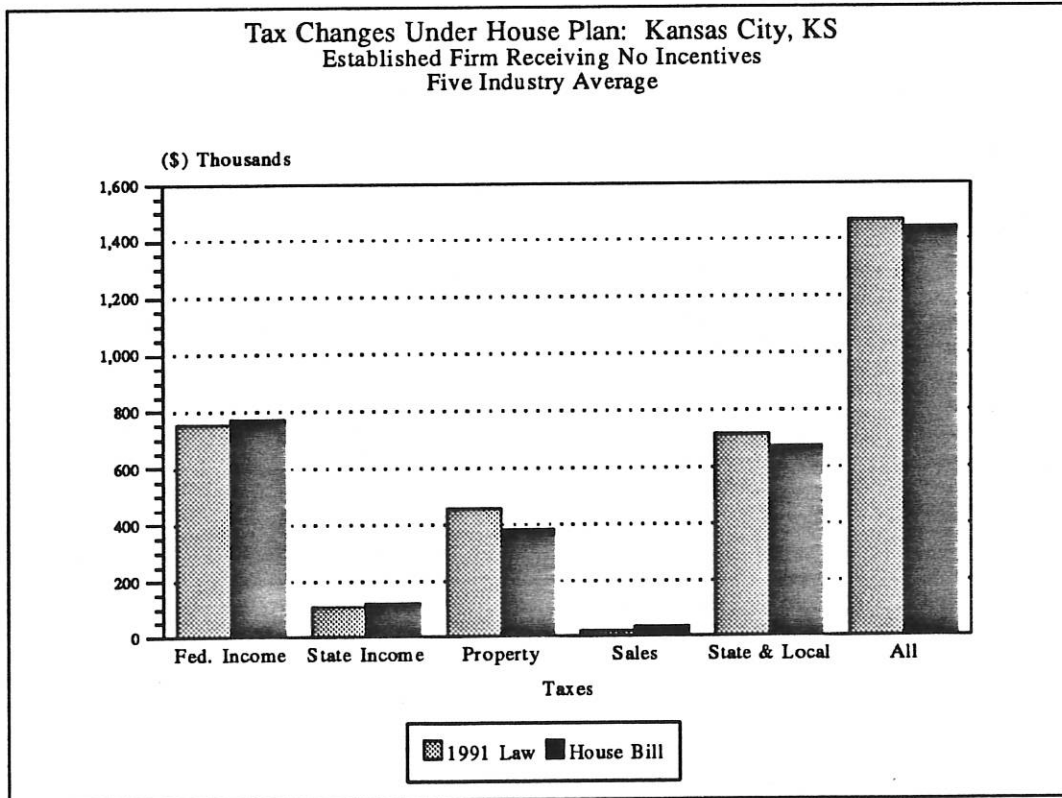
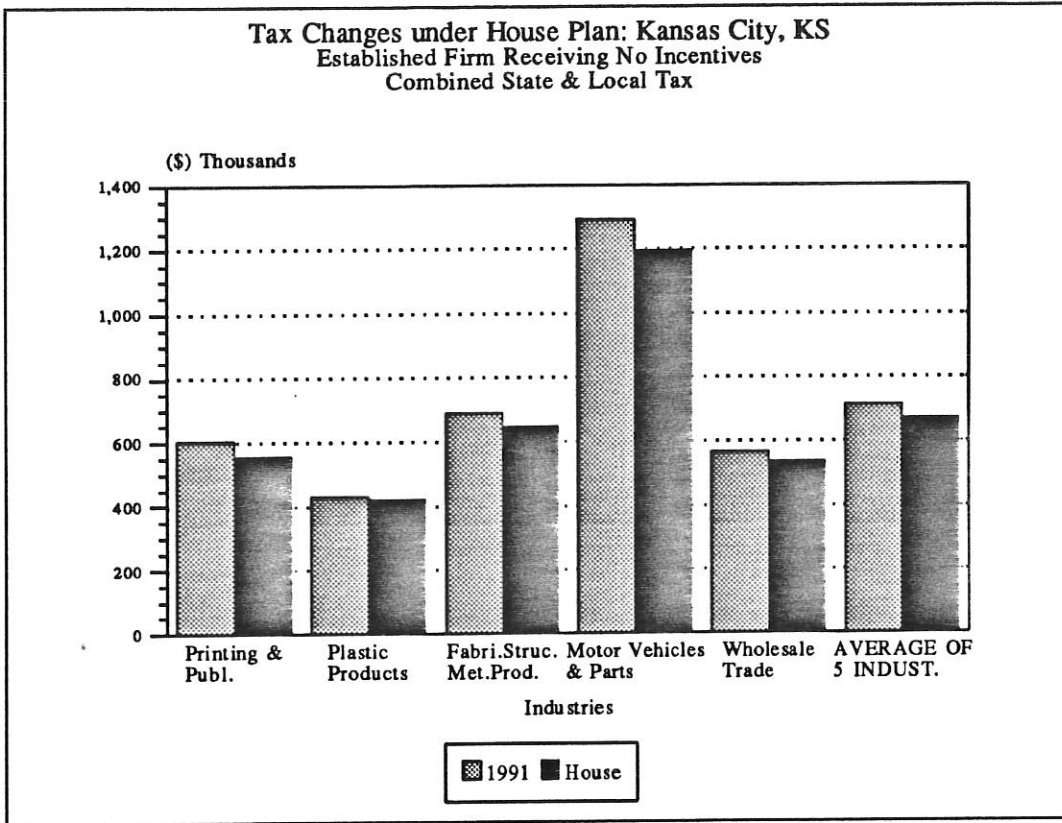
## Simulation 10

### Established Firm Located in Kansas City, Kansas

Firms in all industries benefit from the House plan. Reductions in state and local taxes range from 2 to nearly 8 percent. Significantly, the House plan would reduce state and local taxes for the motor vehicles industry, one of the mainstays of the KCK economy, by 7.5 percent.

Table 10  
Tax Changes under 1992 House Plan: Kansas City, KS  
Established Firm Receiving No Incentives

| Industry                                 | Federal<br>Income Tax | State<br>Income Tax | Property<br>Tax | Sales<br>Tax | Sub-Total<br>St and Loc | Total<br>All Taxes |
|--|-----------------------|---------------------|-----------------|--------------|-------------------------|--------------------|
| <b>Printing and Publishing</b>           |                       |                     |                 |              |                         |                    |
| 1991 Law                                 | \$637,556             | \$91,918            | \$415,142       | \$14,821     | \$601,644               | \$1,239,200        |
| House Bill                               | \$656,338             | \$103,063           | \$347,059       | \$26,024     | \$555,910               | \$1,212,248        |
| % Change under House Bill                | 2.9%                  | 12.1%               | -16.4%          | 75.6%        | -7.6%                   | -2.2%              |
| <b>Plastic Products</b>                  |                       |                     |                 |              |                         |                    |
| 1991 Law                                 | \$393,062             | \$56,444            | \$253,328       | \$14,652     | \$429,742               | \$822,804          |
| House Bill                               | \$397,772             | \$61,759            | \$212,948       | \$39,840     | \$419,865               | \$817,637          |
| % Change under House Bill                | 1.2%                  | 9.4%                | -15.9%          | 171.9%       | -2.3%                   | -0.6%              |
| <b>Fabricated Structural Metal Prod.</b> |                       |                     |                 |              |                         |                    |
| 1991 Law                                 | \$640,358             | \$92,325            | \$408,423       | \$17,098     | \$685,677               | \$1,326,035        |
| House Bill                               | \$657,868             | \$103,307           | \$340,668       | \$31,969     | \$643,776               | \$1,301,644        |
| % Change under House Bill                | 2.7%                  | 11.9%               | -16.6%          | 87.0%        | -6.1%                   | -1.8%              |
| <b>Motor Vehicles and Parts</b>          |                       |                     |                 |              |                         |                    |
| 1991 Law                                 | \$1,428,792           | \$206,721           | \$892,935       | \$32,154     | \$1,291,745             | \$2,720,537        |
| House Bill                               | \$1,469,457           | \$232,953           | \$744,256       | \$58,363     | \$1,195,507             | \$2,664,964        |
| % Change under House Bill                | 2.8%                  | 12.7%               | -16.7%          | 81.5%        | -7.5%                   | -2.0%              |
| <b>Wholesale Trade, Durables</b>         |                       |                     |                 |              |                         |                    |
| 1991 Law                                 | \$665,890             | \$96,029            | \$310,206       | \$17,303     | \$565,398               | \$1,231,287        |
| House Bill                               | \$678,867             | \$106,662           | \$261,411       | \$26,098     | \$536,030               | \$1,214,896        |
| % Change under House Bill                | 1.9%                  | 11.1%               | -15.7%          | 50.8%        | -5.2%                   | -1.3%              |
| <b>Average: Five Industries</b>          |                       |                     |                 |              |                         |                    |
| 1991 Law                                 | \$753,132             | \$108,687           | \$456,007       | \$19,206     | \$714,841               | \$1,467,973        |
| House Bill                               | \$772,060             | \$121,549           | \$381,268       | \$36,459     | \$670,218               | \$1,442,278        |
| % Change under House Bill                | 1.9%                  | 11.1%               | -15.7%          | 50.8%        | -5.2%                   | -1.3%              |





## Analysis of Sales Tax Impacts

The House plan simulations illustrate that sales tax increases may offset the benefits of property tax reductions in many cases. Sales tax increases result from a combination of an increase in rates and an expansion of the tax base. The resulting sales tax impact on a firm depends largely on the firm's use of various inputs, as discussed below:

1. Energy and other utilities consumed in production lose their exemption under the house plan. The loss of the exemption is most serious for energy intensive firms. Of the firms in our analysis, these include meat products, grain mill products, plastic products, and motor vehicles.
2. Interstate telephone communications lose their exemption under the House plan. Of the firms in our analysis, this has a serious impact only on data processing.
3. Services used in original construction lose their exemption under the House plan. This has an impact on firms locating new facilities within the state.
4. The sales tax rate will be increase by .75 percent under the House plan. The rate increase affects the cost of purchasing new machinery and equipment for industries and for uses that do not qualify under the manufacturing exemptions of K.S.A. 3606 mm.

Tables 11 and 12 break out the impacts of the sales tax changes by industry and by type of purchase. As in the analysis of earlier sections of this report, the analysis is based on typical new and established firms with 100 employees. The tables clearly show the variation in sales tax impacts across industries, with energy intensive firms bearing the brunt of the increases.

The tables also break down the total sales tax change into two components: the change due to the rate increase and the change due to the base expansion. The increase in the tax base is the more important factor for most manufacturing industries.

Table 11  
Sales Tax by Industry  
Comparison of 1991 Law with House Plan  
New Firms Receiving Tax Incentives

| Sales Tax Source                            | Meat Products | Grain Mill Products | Printing & Publishing | Plastic Products | Structural Metal Prod. | Electron. | Motor V. and Equip. | Wholesale- Durables | Data Processing | Research  |
|---|---------------|---------------------|-----------------------|------------------|------------------------|-----------|---------------------|---------------------|-----------------|-----------|
| <b>1991 LAW</b>                             |               |                     |                       |                  |                        |           |                     |                     |                 |           |
| Total Sales Tax                             | \$24,369      | \$29,454            | \$39,056              | \$33,585         | \$38,272               | \$52,279  | \$76,520            | \$42,790            | \$26,272        | \$253,713 |
| Sales Tax on Investment                     | 20,367        | 20,688              | 36,664                | 25,747           | 33,123                 | 49,036    | 70,735              | 33,510              | 14,673          | 244,634   |
| Initial Constr.: Labor                      | 0             | 0                   | 0                     | 0                | 0                      | 0         | 0                   | 0                   | 0               | 0         |
| Initial Constr.: Materials                  | 7,261         | 10,092              | 16,064                | 17,077           | 10,971                 | 9,815     | 20,579              | 24,977              | 5,041           | 11,493    |
| Initial Inv., Mach. and Equip.              | 6,451         | 5,091               | 8,988                 | 2,041            | 11,131                 | 15,163    | 25,949              | 574                 | 3,397           | 95,952    |
| Replacement Mach. and Equip.                | 4,497         | 2,505               | 6,835                 | 1,552            | 7,759                  | 21,140    | 18,089              | 534                 | 4,736           | 133,772   |
| Repairs                                     | 2,159         | 3,000               | 4,776                 | 5,077            | 3,262                  | 2,918     | 6,118               | 7,426               | 1,499           | 3,417     |
| Sales Tax on Utilities                      | 4,001         | 8,766               | 2,393                 | 7,838            | 5,149                  | 3,244     | 5,785               | 9,280               | 11,599          | 9,079     |
| Electric                                    | 1,834         | 4,183               | 1,109                 | 3,101            | 1,197                  | 1,152     | 2,861               | 3,857               | 2,731           | 3,060     |
| Gas   | 1,052         | 2,938               | 368                   | 682              | 528                    | 215       | 1,162               | 1,707               | 310             | 454       |
| Water                                       | 39            | 88                  | 0                     | 14               | 12                     | 5         | 21                  | 193                 | 78              | 106       |
| Telephone                                   | 1,076         | 1,556               | 916                   | 4,042            | 3,412                  | 1,871     | 1,741               | 3,523               | 8,480           | 5,459     |
| <b>HOUSE PLAN</b>                           |               |                     |                       |                  |                        |           |                     |                     |                 |           |
| Total Sales Tax                             | \$45,120      | \$71,921            | \$59,165              | \$67,420         | \$59,781               | \$71,550  | \$115,735           | \$63,968            | \$41,364        | \$295,839 |
| Initial Constr.: Labor                      | 26,328        | 28,059              | 48,844                | 37,107           | 42,411                 | 59,673    | 89,190              | 49,628              | 18,876          | 279,556   |
| Initial Constr.: Materials                  | 2,711         | 3,768               | 5,997                 | 6,376            | 4,096                  | 3,664     | 7,683               | 9,325               | 1,882           | 4,291     |
| Initial Inv., Mach. and Equip.              | 8,132         | 11,303              | 17,992                | 19,127           | 12,287                 | 10,993    | 23,048              | 27,974              | 5,646           | 12,872    |
| Replacement Mach. and Equip.                | 7,225         | 5,702               | 10,067                | 2,285            | 12,467                 | 16,983    | 29,063              | 643                 | 3,805           | 107,467   |
| Repairs                                     | 5,037         | 2,806               | 7,655                 | 1,738            | 8,691                  | 23,676    | 20,259              | 598                 | 5,305           | 149,825   |
| Repairs                                     | 3,223         | 4,481               | 7,132                 | 7,582            | 4,871                  | 4,357     | 9,136               | 11,089              | 2,238           | 5,102     |
| Sales Tax on Utilities                      | 18,792        | 43,862              | 10,322                | 30,312           | 17,369                 | 11,876    | 26,545              | 14,340              | 22,488          | 16,283    |
| Electric                                    | 10,270        | 23,426              | 6,208                 | 17,364           | 6,704                  | 6,452     | 16,024              | 4,320               | 3,059           | 3,428     |
| Gas   | 5,892         | 16,456              | 2,062                 | 3,817            | 2,957                  | 1,206     | 6,506               | 1,912               | 347             | 508       |
| Water                                       | 220           | 495                 | 0                     | 78               | 65                     | 26        | 116                 | 216                 | 87              | 119       |
| Telephone                                   | 2,410         | 3,485               | 2,051                 | 9,053            | 7,644                  | 4,192     | 3,900               | 7,891               | 18,995          | 12,228    |
| <b>COMPARISON: CHANGES UNDER HOUSE PLAN</b> |               |                     |                       |                  |                        |           |                     |                     |                 |           |
| Total Sales Tax Change                      | \$20,751      | \$42,466            | \$20,109              | \$33,835         | \$21,508               | \$19,270  | \$39,215            | \$21,177            | \$15,092        | \$42,126  |
| Initial Constr.: Labor                      | 5,961         | 7,370               | 12,180                | 11,361           | 9,288                  | 10,638    | 18,455              | 16,118              | 4,202           | 34,922    |
| Initial Constr.: Materials                  | 2,711         | 3,768               | 5,997                 | 6,376            | 4,096                  | 3,664     | 7,683               | 9,325               | 1,882           | 4,291     |
| Initial Inv., Mach. and Equip.              | 871           | 1,211               | 1,928                 | 2,049            | 1,316                  | 1,178     | 2,469               | 2,997               | 605             | 1,379     |
| Replacement Mach. and Equip.                | 774           | 611                 | 1,079                 | 245              | 1,336                  | 1,820     | 3,114               | 69                  | 408             | 11,514    |
| Repairs                                     | 540           | 301                 | 820                   | 186              | 931                    | 2,537     | 2,171               | 64                  | 568             | 16,053    |
| Repairs                                     | 1,065         | 1,480               | 2,356                 | 2,505            | 1,609                  | 1,440     | 3,018               | 3,663               | 739             | 1,686     |
| Sales Tax on Utilities                      | 14,791        | 35,096              | 7,929                 | 22,474           | 12,220                 | 8,633     | 20,760              | 5,059               | 10,889          | 7,204     |
| Electric                                    | 8,436         | 19,243              | 5,100                 | 14,263           | 5,507                  | 5,300     | 13,162              | 463                 | 328             | 367       |
| Gas   | 4,840         | 13,517              | 1,694                 | 3,135            | 2,429                  | 991       | 5,344               | 205                 | 37              | 54        |
| Water                                       | 181           | 407                 | 0                     | 64               | 54                     | 21        | 95                  | 23                  | 9               | 13        |
| Telephone                                   | 1,334         | 1,929               | 1,136                 | 5,012            | 4,231                  | 2,321     | 2,159               | 4,368               | 10,515          | 6,769     |
| TAX CHANGE DUE TO EXPANDING BASE            | \$14,143      | \$31,266            | \$12,000              | \$22,852         | \$12,603               | \$9,874   | \$23,643            | \$11,509            | \$7,139         | \$7,675   |
| TAX CHANGE DUE TO INCREASING RATE           | \$6,608       | \$11,201            | \$8,109               | \$10,983         | \$8,906                | \$9,396   | \$15,572            | \$9,669             | \$7,952         | \$34,451  |

3-28

Table 12  
Sales Tax by Industry  
Comparison of 1991 Law with House Plan  
Established Firms Receiving No Incentives

| Sales Tax Source                            | Meat Products | Grain Mill Products | Printing & Publishing | Plastic Products | Structural Metal Prod. | Electron. | Motor V. and Equip. | Wholesale-Durables | Data Processing | Research  |
|---|---------------|---------------------|-----------------------|------------------|------------------------|-----------|---------------------|--------------------|-----------------|-----------|
| <b>1991 LAW</b>                             |               |                     |                       |                  |                        |           |                     |                    |                 |           |
| Total Sales Tax                             | \$11,194      | \$14,571            | \$14,821              | \$14,652         | \$17,098               | \$29,828  | \$32,154            | \$17,303           | \$18,400        | \$162,260 |
| Sales Tax on Investment                     | 7,193         | 5,805               | 12,428                | 6,814            | 11,949                 | 26,585    | 26,369              | 8,023              | 6,801           | 153,181   |
| Initial Constr.: Labor                      | 0             | 0                   | 0                     | 0                | 0                      | 0         | 0                   | 0                  | 0               | 0         |
| Initial Constr.: Materials                  | 0             | 0                   | 0                     | 0                | 0                      | 0         | 0                   | 0                  | 0               | 0         |
| Initial Inv., Mach. and Equip.              | 0             | 0                   | 0                     | 0                | 0                      | 0         | 0                   | 0                  | 0               | 0         |
| Replacement Mach. and Equip.                | 5,035         | 2,804               | 7,652                 | 1,737            | 8,687                  | 23,667    | 20,251              | 597                | 5,303           | 149,764   |
| Repairs                                     | 2,159         | 3,000               | 4,776                 | 5,077            | 3,262                  | 2,918     | 6,118               | 7,426              | 1,499           | 3,417     |
| Sales Tax on Utilities                      | 4,001         | 8,766               | 2,393                 | 7,838            | 5,149                  | 3,244     | 5,785               | 9,280              | 11,599          | 9,079     |
| Electric                                    | 1,834         | 4,183               | 1,109                 | 3,101            | 1,197                  | 1,152     | 2,861               | 3,857              | 2,731           | 3,060     |
| Gas   | 1,052         | 2,938               | 368                   | 682              | 528                    | 215       | 1,162               | 1,707              | 310             | 454       |
| Water                                       | 39            | 88                  | 0                     | 14               | 12                     | 5         | 21                  | 193                | 78              | 106       |
| Telephone                                   | 1,076         | 1,556               | 916                   | 4,042            | 3,412                  | 1,871     | 1,741               | 3,523              | 8,480           | 5,459     |
| <b>HOUSE PLAN</b>                           |               |                     |                       |                  |                        |           |                     |                    |                 |           |
| Total Sales Tax                             | \$27,654      | \$51,483            | \$26,024              | \$39,840         | \$31,969               | \$42,741  | \$58,363            | \$26,098           | \$30,665        | \$189,121 |
| Initial Constr.: Labor                      | 8,862         | 7,622               | 15,703                | 9,528            | 14,600                 | 30,864    | 31,818              | 11,758             | 8,177           | 172,838   |
| Initial Constr.: Materials                  | 0             | 0                   | 0                     | 0                | 0                      | 0         | 0                   | 0                  | 0               | 0         |
| Initial Inv., Mach. and Equip.              | 0             | 0                   | 0                     | 0                | 0                      | 0         | 0                   | 0                  | 0               | 0         |
| Replacement Mach. and Equip.                | 0             | 0                   | 0                     | 0                | 0                      | 0         | 0                   | 0                  | 0               | 0         |
| Repairs                                     | 5,639         | 3,141               | 8,571                 | 1,946            | 9,730                  | 26,507    | 22,681              | 669                | 5,939           | 167,736   |
| Repairs                                     | 3,223         | 4,481               | 7,132                 | 7,582            | 4,871                  | 4,357     | 9,136               | 11,089             | 2,238           | 5,102     |
| Sales Tax on Utilities                      | 18,792        | 43,862              | 10,322                | 30,312           | 17,369                 | 11,876    | 26,545              | 14,340             | 22,488          | 16,283    |
| Electric                                    | 10,270        | 23,426              | 6,208                 | 17,364           | 6,704                  | 6,452     | 16,024              | 4,320              | 3,059           | 3,428     |
| Gas   | 5,892         | 16,456              | 2,062                 | 3,817            | 2,957                  | 1,206     | 6,506               | 1,912              | 347             | 508       |
| Water                                       | 220           | 495                 | 0                     | 78               | 65                     | 26        | 116                 | 216                | 87              | 119       |
| Telephone                                   | 2,410         | 3,485               | 2,051                 | 9,053            | 7,644                  | 4,192     | 3,900               | 7,891              | 18,995          | 12,228    |
| <b>COMPARISON: CHANGES UNDER HOUSE PLAN</b> |               |                     |                       |                  |                        |           |                     |                    |                 |           |
| Total Sales Tax Change                      | \$16,460      | \$36,913            | \$11,203              | \$25,188         | \$14,872               | \$12,912  | \$26,209            | \$8,794            | \$12,265        | \$26,861  |
| Initial Constr.: Labor                      | 1,669         | 1,817               | 3,274                 | 2,713            | 2,651                  | 4,280     | 5,448               | 3,735              | 1,376           | 19,657    |
| Initial Constr.: Materials                  | 0             | 0                   | 0                     | 0                | 0                      | 0         | 0                   | 0                  | 0               | 0         |
| Initial Inv., Mach. and Equip.              | 0             | 0                   | 0                     | 0                | 0                      | 0         | 0                   | 0                  | 0               | 0         |
| Replacement Mach. and Equip.                | 0             | 0                   | 0                     | 0                | 0                      | 0         | 0                   | 0                  | 0               | 0         |
| Repairs                                     | 604           | 337                 | 918                   | 208              | 1,042                  | 2,840     | 2,430               | 72                 | 636             | 17,972    |
| Repairs                                     | 1,065         | 1,480               | 2,356                 | 2,505            | 1,609                  | 1,440     | 3,018               | 3,663              | 739             | 1,686     |
| Sales Tax on Utilities                      | 14,791        | 35,096              | 7,929                 | 22,474           | 12,220                 | 8,633     | 20,760              | 5,059              | 10,889          | 7,204     |
| Electric                                    | 8,436         | 19,243              | 5,100                 | 14,263           | 5,507                  | 5,300     | 13,162              | 463                | 328             | 367       |
| Gas   | 4,840         | 13,517              | 1,694                 | 3,135            | 2,429                  | 991       | 5,344               | 205                | 37              | 54        |
| Water                                       | 181           | 407                 | 0                     | 64               | 54                     | 21        | 95                  | 23                 | 9               | 13        |
| Telephone                                   | 1,334         | 1,929               | 1,136                 | 5,012            | 4,231                  | 2,321     | 2,159               | 4,368              | 10,515          | 6,769     |
| TAX CHANGE DUE TO EXPANDING BASE            | \$11,432      | \$27,498            | \$6,003               | \$16,476         | \$8,507                | \$6,210   | \$15,961            | \$2,184            | \$5,258         | \$3,385   |
| TAX CHANGE DUE TO INCREASING RATE           | \$5,027       | \$9,415             | \$5,201               | \$8,712          | \$6,365                | \$6,702   | \$10,248            | \$6,610            | \$7,007         | \$23,476  |

3-29

SDEA MODIFICATION (Sen Mod II)  
March 19, 1992

Requested run.

1. 1/2 - 1 1/2% + 5.9% for 4th enroll.
2. No income tax rebate. No consideration of income as wealth.
3. Technology levy eliminated.
4. No hold harmless.
5. Recapture (minimum levy) - recapture 33 1/3% of extent to which district over funds its budget.
6. Minimum expenditure - 90% of median/category.
7. Cap expenditure - Freeze if 25% above median/category.
8. Enrollment categories - no change; current law.
9. Mineral production tax is a deduction.
10. Money - \$385 million new money plus transportation (\$53 million less than House).
11. This results in 32 mill statewide average property tax levy across state.  
Local control.
12. No extra allowance for social security, special education and insurance.

*SENATE ASSES. & TAX*

*3-23-92 ATT. 4-1*

# *Kansas State Board of Education*

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

March 19, 1992

TO: Senator Joseph Harder and Senator Fred Kerr

FROM: State Department of Education and  
Legislative Research Department

SUBJECT: Proposed School Finance Plan

Attached is a computer printout (L92A1) which makes an effort to compare the current school finance program with a proposed new plan. The principle provisions of this plan are outlined below.

- \* Budget controls--.5% - 1.5% plus 5.9% for 4th enrollment category not to exceed median of 5th enrollment category. This printout does not provide additional budget authority for social security, utilities, and insurance. Provides a budget floor of 90% of prior year's median general fund budget per pupil for their enrollment category. In addition, no school district may raise their general fund budget per pupil if it is 125% above median for their enrollment category.
- \* District wealth--Assessed valuation
- \* Income Tax Rebate--Zero
- \* Repeals technology levy
- \* No hold harmless
- \* Recapture provision--Equal to 33 1/3% of difference between the total deductions and the general fund budget

This information is based upon the latest data available but should be considered an estimate and used cautiously.

**NOTE:** The mill levies computed in Column 18 assumes each Unified School District will have the same cash balance on July 1, 1992, as they had the prior year.

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

4-2

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<br>Current Law<br>1991-92 | Proposed<br>Plan<br>1992-93 |
|---|-------------------------------------|-----------------------------|
| USD General Fund<br>Plus allowance for appeals, social<br>security, utilities, enrollment<br>increases, and unused budget<br>authority                  | \$ -----                            | \$ 1,793,373                |
|   | -----                               | 12,000                      |
| TOTAL   | \$ 1,718,666                        | \$ 1,805,373                |
| General State Aid<br>Basic<br>Additional Guarantee  | \$ 477,235<br>49,742                | \$ 1,107,034<br>0           |
| SUBTOTAL  | \$ 526,977                          | \$ 1,107,034                |
| Special Provision for Appeals<br>Plus allowance for appeals, social<br>security, utilities, enrollment<br>increases, and unused budget<br>authority (d) | 0                                   | 7,000                       |
| TOTAL, General State Aid  | \$ 526,977                          | \$ 1,114,034                |
| Income Tax Rebate   | 201,692                             | 0                           |
| TOTAL, General Aid, SDAVTR, & Rebate  | \$ 728,669                          | \$ 1,114,034                |
| Transportation Aid  | 44,550                              | 44,550(e)                   |
| GRAND TOTAL<br>Increase over 1990-91  | \$ 773,219                          | \$ 1,158,584<br>385,365     |
| State Aid Ratio (b)   | 30.7%                               | 61.7%                       |
| State Aid and Income Tax Ratio (c)  | 42.2%                               | 61.7%                       |
| Est. Property Tax Increase  | \$ 125,799                          | \$ (445,389)                |
| Est. KPERS Requirement  |                                     |                             |
| Est. KPERS Increase over 1991-92  |                                     |                             |

|                                  | Current Law   | Proposed Pla   |
|----------------------------------|---|--|
| Basic Budget Controls            | 3% - 9%   | .5%-1.5% plus 5.9% for 4th enr. cat. not to exceed median of 5th enr. cat.* Min. 90% of median & no inc. if 125% 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.  | 4.052%   |
| District Wealth                  | Two-year average of assessed val. and taxable income  | Assessed valuation   |
| Income Tax Rebate                | 24% of liability before credits for taxes paid to another state.  | Zero   |
| 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, plus severace tax receipts for prior year  |
| 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<br>200-399.9<br>400-1,999.9<br>2,000-9,999.9<br>10,000 and over   | Same   |
| Recapture                        | None  | 33 1/3% difference between budget and total deductions   |
| Techology Levy                   | Limit 2 mills   | Repealed   |

- 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

PREPARED BY: State Department of Education and  
Legislative Research Department  
Computer Printout: L92A1  
Date: March 19, 1992

\*Prior year's increases in social security, insurance, and utilities are repealed. (Authorizes up to 1% of unused budget authority in 1993.)

4-3

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

|   | <u>Actual</u><br><u>1991-92</u>                 | <u>Proposed</u><br><u>Plan</u><br><u>1992-93</u>   |
|---|---|--|
| General Fund Budget Limitations                               | 1%-2% plus 1%<br>subject to protest<br>petition | .5%-1.5% plus<br>5.9% for 4th enr.<br>cat. not to exceed<br>median of 5th cat.,<br>min. 90% of median,<br>& no inc. if 125%<br>of median |
| Est. General Fund Budget                                      | 1,718,666                                       | 1,805,373  |
| Percent Budget Increase                                       | 4.4%  | 5.0%*  |
| General State Aid (inc. add. guar.)                           | 526,977   | 1,114,034  |
| Income Tax Rebate (a)   | 201,692   | 0  |
| Ratio of General State Aid<br>and Income Tax Rebate to Budget | 42.2%   | 61.7%  |
| Est. Property Tax Increase (b)                                | 125,799   | (445,389)  |
| Est. Property Tax Rate Increase                               | 8.6 mills                                       | (29.7 mills)   |
| Est. Percent Increase in Teacher<br>Salaries (b)              | 3.5%  | 4.8%**   |

General Assumptions

- USD cash balance on July 1, 1992, is same as July 1, 1991
- Enrollment increase of 1.3% or approximately 5,525 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><br><u>9-15-87</u> | <u>FTE</u><br><u>9-20-88</u> | <u>FTE</u><br><u>9-20-89</u> | <u>FTE</u><br><u>9-20-90</u> | <u>Est. FTE</u><br><u>9-20-91</u> | <u>Est. FTE</u><br><u>9-20-92</u> |
|------------------------------|------------------------------|------------------------------|------------------------------|-----------------------------------|-----------------------------------|
| 399,979.0                    | 403,822.9                    | 408,394.0                    | 414,592.7                    | 423,968.6                         | 429,493.9                         |

\* The statewide average budget increase will be approximately 3.8% 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 3.3% except for the fourth enrollment category.

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 - 1992-93 estimated additional guarantee (hold harmless clause)
- 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



| COUNTY NAME<br>DISTRICT NAME | EST<br>ENROLL | BUDGET PER- |          | GENERAL FUND BUDGET |            |            |         |           | 1991-92    |           |           |           | ESTIMATED 1992-93 |       |           |           | TAX RATE- |       |       |      |
|------------------------------|---------------|-------------|----------|---------------------|------------|------------|---------|-----------|------------|-----------|-----------|-----------|-------------------|-------|-----------|-----------|-----------|-------|-------|------|
|                              |               | (1)         | (2)      | (3)                 | (4)        | (5)        | (6)     | (7)       | (8)        | (9)       | (10)      | (11)      | (12)              | (13)  | (14)      | (15)      | (16)      | (17)  | (18)  |      |
|                              |               | 1991-92     | 1991-92  | INCL                | 1991-92    | EST.       | DIFF    | BASIC     | ADDITIONAL | STATE     | TOTAL     | STATE     | TOTAL             | STATE | TOTAL     | DIFF      | MILL      | EQUIV | 1991  | 1992 |
| ALLEN                        | 001           |             |          |                     |            |            |         |           |            |           |           |           |                   |       |           |           |           |       |       |      |
| HARMON VALLEY                | D0256         | 362.0       | 4,347.04 | 1.9                 | 1,623,618  | 1,816,555  | 192,937 | 740,171   | 138,870    | 117,753   | 996,794   | 1,291,498 | 0                 | 0     | 1,291,498 | 294,704   | 25.61     | 46.90 | 35.99 |      |
| IDA                          | 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 | 4,934,693 | 0                 | 0     | 4,934,693 | 1,075,647 | 40.39     | 71.03 | 20.00 |      |
| HUMBOLDT                     | D0258         | 610.0       | 4,531.61 | 1.7                 | 2,827,725  | 2,876,222  | 48,497  | 1,568,931 | 69,186     | 160,894   | 1,799,011 | 2,217,531 | 0                 | 0     | 2,217,531 | 418,520   | 28.00     | 60.43 | 26.78 |      |
| ANDERSON                     | 002           |             |          |                     |            |            |         |           |            |           |           |           |                   |       |           |           |           |       |       |      |
| GARNETT                      | D0365         | 1,040.0     | 4,239.54 | 1.5                 | 4,407,000  | 4,475,255  | 68,255  | 1,665,083 | 227,639    | 357,989   | 2,250,711 | 3,125,798 | 0                 | 0     | 3,125,798 | 875,087   | 28.76     | 54.25 | 20.00 |      |
| CREST                        | D0479         | 316.0       | 4,873.82 | 1.5                 | 1,545,000  | 1,568,177  | 23,177  | 880,823   | 132,927    | 58,139    | 1,071,869 | 1,202,365 | 0                 | 0     | 1,202,365 | 130,476   | 15.15     | 30.17 | 33.03 |      |
| 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 | 2,876,109 | 0                 | 0     | 2,876,109 | 714,675   | 35.04     | 63.99 | 20.00 |      |
| 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   | 3,029,631 | 4,387,652 | 0                 | 0     | 4,387,652 | 1,357,821 | 36.31     | 63.00 | 20.00 |      |
| 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 | 1,884,014 | 0                 | 0     | 1,884,014 | 534,981   | 15.11     | 48.34 | 29.27 |      |
| 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   | 754,505   | 0                 | 0     | 754,505   | 282,620   | 13.03     | 50.55 | 33.91 |      |
| BARTON                       | 005           |             |          |                     |            |            |         |           |            |           |           |           |                   |       |           |           |           |       |       |      |
| CLAFLIN                      | D0354         | 300.0       | 5,574.67 | 0.5                 | 1,588,782  | 1,680,762  | 91,980  | 307,662   | 224,504    | 97,877    | 630,043   | 943,299   | 0                 | 0     | 943,299   | 313,256   | 20.83     | 57.87 | 37.29 |      |
| 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   | 1,531,260 | 1,986,560 | 0                 | 0     | 1,986,560 | 435,300   | 20.98     | 47.78 | 25.36 |      |
| 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 | 7,312,856 | 0                 | 0     | 7,312,856 | 3,167,474 | 36.86     | 66.56 | 29.49 |      |
| HOLINGSTON                   | D0431         | 770.0       | 4,274.59 | 3.7                 | 3,338,886  | 3,461,062  | 122,176 | 1,351,941 | 221,807    | 244,967   | 1,818,715 | 2,429,297 | 0                 | 0     | 2,429,297 | 610,582   | 25.78     | 51.05 | 22.50 |      |
| BOURBON                      | 006           |             |          |                     |            |            |         |           |            |           |           |           |                   |       |           |           |           |       |       |      |
| FURT SCOTT                   | D0234         | 2,030.0     | 3,178.41 | 7.4                 | 6,592,349  | 7,080,189  | 487,840 | 2,568,796 | 211,178    | 718,732   | 3,498,726 | 5,100,981 | 0                 | 0     | 5,100,981 | 1,602,255 | 40.22     | 68.56 | 30.74 |      |
| UNIONTOWN                    | D0235         | 485.0       | 4,594.32 | 3.6                 | 2,265,000  | 2,345,709  | 80,709  | 1,400,172 | 62,723     | 87,031    | 1,549,926 | 1,882,485 | 0                 | 0     | 1,882,485 | 332,559   | 31.99     | 38.29 | 20.00 |      |
| 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 | 3,707,644 | 0                 | 0     | 3,707,644 | 1,007,447 | 32.56     | 62.68 | 20.26 |      |
| 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 | 2,502,582 | 0                 | 0     | 2,502,582 | 392,895   | 28.72     | 57.71 | 24.26 |      |
| BUTLER                       | 008           |             |          |                     |            |            |         |           |            |           |           |           |                   |       |           |           |           |       |       |      |
| LEDN                         | D0205         | 790.0       | 3,925.96 | 2.8                 | 3,079,913  | 3,497,449  | 417,536 | 1,702,010 | 23,860     | 181,332   | 1,907,202 | 2,699,145 | 0                 | 0     | 2,699,145 | 791,943   | 45.06     | 47.24 | 20.00 |      |
| 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 | 1,837,021 | 0                 | 0     | 1,837,021 | 637,916   | 34.21     | 64.45 | 22.85 |      |
| 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 | 3,080,516 | 0                 | 0     | 3,080,516 | 1,026,582 | 19.39     | 48.42 | 23.26 |      |
| 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 | 4,321,585 | 0                 | 0     | 4,321,585 | 1,707,789 | 41.81     | 78.26 | 28.24 |      |
| ROSE 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 | 5,152,685 | 0                 | 0     | 5,152,685 | 1,250,924 | 64.52     | 80.47 | 20.43 |      |
| 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 | 3,179,392 | 0                 | 0     | 3,179,392 | 592,351   | 55.05     | 55.21 | 20.00 |      |
| 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 | 5,508,780 | 0                 | 0     | 5,508,780 | 2,039,520 | 58.87     | 77.76 | 23.45 |      |
| 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 | 5,319,536 | 0                 | 0     | 5,319,536 | 2,238,828 | 40.42     | 64.93 | 26.09 |      |
| 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   | 804,533   | 0                 | 0     | 804,533   | 261,548   | 23.66     | 59.36 | 26.04 |      |
| CHASE                        | 009           |             |          |                     |            |            |         |           |            |           |           |           |                   |       |           |           |           |       |       |      |
| CHASE COUNTY                 | D0284         | 563.0       | 4,191.83 | 1.6                 | 2,360,000  | 2,634,041  | 274,041 | 809,188   | 150,420    | 138,124   | 1,097,732 | 1,723,487 | 0                 | 0     | 1,723,487 | 625,755   | 28.43     | 49.94 | 27.41 |      |

*Handwritten signature or initials*

| COUNTY NAME<br>DISTRICT NAME | ENROLL<br>9-20-92 | (1)     | (2)      | (3)       | 1991-92             |            |           |            |         | ESTIMATED 1992-93 |           |           |       |       | TAX RATE          |                  |                   |  |  |      |      |
|------------------------------|-------------------|---------|----------|-----------|---------------------|------------|-----------|------------|---------|-------------------|-----------|-----------|-------|-------|-------------------|------------------|-------------------|--|--|------|------|
|                              |                   |         |          |           | GENERAL FUND BUDGET |            |           |            |         | 1991-92           |           |           |       |       | ESTIMATED 1992-93 |                  |                   |  |  | MILL | ESTI |
|                              |                   |         |          |           | EST                 | DIFF       | BASIC     | ADDITIONAL | STATE   | TOTAL             | STATE     | TOTAL     | STATE | TOTAL | DIFF              | MILL             | ESTI              |  |  |      |      |
| 1991-92                      | 1992-93           | (5 - 4) | AID      | GUARANTEE | INCOME              | AID        | GUARANTEE | INCOME     | AID     | GUARANTEE         | INCOME    | (14 - 10) | 1991  | 1992  |                   |                  |                   |  |  |      |      |
| *****                        |                   |         |          |           |                     |            |           |            |         |                   |           |           |       |       |                   |                  |                   |  |  |      |      |
| CHAUTAQUA                    | 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   | 645,368   | 0     | 0     | 645,368           | 246,168          | 33.04 52.62 20.05 |  |  |      |      |
| CHAUTAQUA 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 | 2,048,358 | 0     | 0     | 2,048,358         | 463,626          | 35.27 37.31 20.00 |  |  |      |      |
| 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 | 2,637,877 | 0     | 0     | 2,637,877         | 235,002          | 14.59 37.95 21.97 |  |  |      |      |
| 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           | 2,935,536 | 3,804,214 | 0     | 0     | 3,804,214         | 848,678          | 26.48 53.36 20.00 |  |  |      |      |
| 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 | 3,185,521 | 0     | 0     | 3,185,521         | 292,433          | 48.45 47.96 20.00 |  |  |      |      |
| BAXTER SPRINGS               | D0508             | 860.0   | 4,803.17 | 1.2       | 4,087,500           | 4,179,050  | 91,550    | 2,656,535  | 0       | 246,823           | 2,903,378 | 3,538,841 | 0     | 0     | 3,538,841         | 635,463          | 50.06 43.28 20.00 |  |  |      |      |
| 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   | 467,073   | 0     | 0     | 467,073           | 357,499          | 19.22 59.97 32.76 |  |  |      |      |
| ST FRANCIS COMM              | D0297             | 430.0   | 5,041.95 | 1.5       | 2,160,477           | 2,200,559  | 40,082    | 675,915    | 108,366 | 139,480           | 923,761   | 1,402,919 | 0     | 0     | 1,402,919         | 479,158          | 27.31 51.25 20.00 |  |  |      |      |
| 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   | 524,201   | 0     | 0     | 524,201           | 197,561          | 15.47 54.53 34.09 |  |  |      |      |
| ASHLAND                      | D0220             | 274.5   | 5,352.72 | 1.5       | 1,469,323           | 1,490,815  | 21,492    | 0          | 7,640   | 119,743           | 127,383   | 443,656   | 0     | 0     | 443,656           | 316,273          | 13.33 49.48 32.01 |  |  |      |      |
| CLAY                         | 014               |         |          |           |                     |            |           |            |         |                   |           |           |       |       |                   |                  |                   |  |  |      |      |
| CLAY CENTER                  | D0379             | 1,625.0 | 3,522.84 | 1.5       | 5,800,000           | 5,887,000  | 87,000    | 2,538,568  | 0       | 493,631           | 3,052,199 | 4,267,317 | 0     | 0     | 4,267,317         | 1,215,118        | 33.53 51.31 20.00 |  |  |      |      |
| CLOUD                        | 015               |         |          |           |                     |            |           |            |         |                   |           |           |       |       |                   |                  |                   |  |  |      |      |
| CONCORDIA                    | D0333             | 1,355.0 | 4,017.18 | 1.5       | 5,421,187           | 5,524,931  | 103,744   | 2,556,713  | 14,410  | 441,157           | 3,012,280 | 4,171,570 | 0     | 0     | 4,171,570         | 1,159,290        | 40.92 73.79 21.49 |  |  |      |      |
| 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   | 927,994   | 0     | 0     | 927,994           | 237,934          | 24.54 48.80 20.00 |  |  |      |      |
| COFFEY                       | 016               |         |          |           |                     |            |           |            |         |                   |           |           |       |       |                   |                  |                   |  |  |      |      |
| LEBO-WAVERLY                 | D0243             | 525.0   | 4,348.21 | 8.3       | 2,332,817           | 2,526,196  | 193,379   | 1,329,133  | 142,632 | 152,425           | 1,624,190 | 1,991,452 | 0     | 0     | 1,991,452         | 367,262          | 28.51 46.50 28.97 |  |  |      |      |
| 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     | -220,234          | -0.42 9.12 21.87 |                   |  |  |      |      |
| LEROY-GRIDLEY                | D0245             | 345.0   | 5,067.62 | 1.5       | 1,728,057           | 1,774,552  | 46,495    | 601,870    | 228,787 | 107,500           | 938,157   | 1,173,459 | 0     | 0     | 1,173,459         | 235,302          | 16.37 45.30 27.32 |  |  |      |      |
| 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   | 956,992   | 0     | 0     | 956,992           | 283,203          | 9.26 51.38 39.14  |  |  |      |      |
| COMLEY                       | 018               |         |          |           |                     |            |           |            |         |                   |           |           |       |       |                   |                  |                   |  |  |      |      |
| CENTRAL                      | D0462             | 370.0   | 4,951.05 | 1.5       | 1,815,350           | 1,859,368  | 43,818    | 893,297    | 37,142  | 94,766            | 1,025,205 | 1,356,567 | 0     | 0     | 1,356,567         | 331,362          | 28.83 59.53 23.90 |  |  |      |      |
| 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 | 1,648,579 | 0     | 0     | 1,648,579         | 348,135          | 45.11 72.72 26.95 |  |  |      |      |
| WINFIELD                     | D0465             | 2,435.0 | 3,536.78 | 6.4       | 8,537,782           | 9,238,484  | 700,702   | 2,586,956  | 232,695 | 962,772           | 3,782,423 | 6,282,782 | 0     | 0     | 6,282,782         | 2,500,359        | 44.78 76.76 32.38 |  |  |      |      |
| 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 | 7,953,670 | 0     | 0     | 7,953,670         | 2,611,279        | 42.55 70.89 27.28 |  |  |      |      |
| DEXTER                       | D0471             | 155.0   | 6,145.05 | 0.5       | 998,570             | 1,003,564  | 4,994     | 473,174    | 45,097  | 39,617            | 557,888   | 691,986   | 0     | 0     | 691,986           | 134,098          | 21.93 50.88 20.70 |  |  |      |      |
| CRAWFORD                     | 019               |         |          |           |                     |            |           |            |         |                   |           |           |       |       |                   |                  |                   |  |  |      |      |
| NORTHEAST                    | D0246             | 570.0   | 4,152.80 | 12.3      | 2,398,240           | 2,692,374  | 294,134   | 1,563,583  | 0       | 137,556           | 1,701,139 | 2,230,546 | 0     | 0     | 2,230,546         | 529,407          | 60.31 49.27 20.00 |  |  |      |      |
| 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 | 3,008,964 | 0     | 0     | 3,008,964         | 525,600          | 33.03 56.20 20.00 |  |  |      |      |
| GIRARD                       | D0248             | 1,103.0 | 3,970.47 | 2.2       | 4,413,180           | 4,508,200  | 95,020    | 2,557,695  | 48,163  | 330,058           | 2,935,916 | 3,574,549 | 0     | 0     | 3,574,549         | 638,633          | 31.87 38.57 20.00 |  |  |      |      |
| FRONTENAC PUBLI              | D0249             | 480.0   | 4,691.42 | 1.7       | 2,261,263           | 2,299,391  | 38,128    | 1,350,072  | 0       | 145,200           | 1,495,272 | 1,839,105 | 0     | 0     | 1,839,105         | 343,833          | 39.51 40.10 20.00 |  |  |      |      |
| 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 | 7,030,269 | 0     | 0     | 7,030,269         | 2,355,699        | 41.80 64.44 25.12 |  |  |      |      |

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| COUNTY NAME          | DISTRICT NAME | EST ENROLL 9-20-92 | PER 1991-92 | GENERAL FUND BUDGET 1991-92 | 1991-92      |              |           |                      | ESTIMATED 1992-93 |                 |           |                      | TAX RATE-1       |                 |                |                 |           |       |       |
|----------------------|---------------|--------------------|-------------|-----------------------------|--------------|--------------|-----------|----------------------|-------------------|-----------------|-----------|----------------------|------------------|-----------------|----------------|-----------------|-----------|-------|-------|
|                      |               |                    |             |                             | 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 | ESTI 1992 |       |       |
| <b>DECATUR 020</b>   |               |                    |             |                             |              |              |           |                      |                   |                 |           |                      |                  |                 |                |                 |           |       |       |
| BERLIN               | D0294         | 652.0              | 4,503.11    | 1.9                         | 2,900,000    | 2,990,483    | 90,483    | 1,035,067            | 19,017            | 207,725         | 1,261,809 | 2,000,884            | 0                | 0               | 2,000,884      | 739,075         | 32.26     | 50.27 | 20.00 |
| PRAIRIE HEIGHTS      | D0295         | 100.0              | 7,090.17    | 0.0                         | 730,287      | 730,288      | 1         | 154,194              | 60,358            | 28,377          | 242,929   | 403,592              | 0                | 0               | 403,592        | 160,663         | 28.59     | 83.56 | 41.84 |
| <b>DICKINSON 021</b> |               |                    |             |                             |              |              |           |                      |                   |                 |           |                      |                  |                 |                |                 |           |       |       |
| SOLDON               | 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 | 1,417,354            | 0                | 0               | 1,417,354      | 382,738         | 36.54     | 57.19 | 20.00 |
| ABILENE              | 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 | 4,082,668            | 0                | 0               | 4,082,668      | 1,077,814       | 35.46     | 68.13 | 28.32 |
| CHAPMAN              | D0473         | 1,240.0            | 4,048.61    | 1.5                         | 4,991,940    | 5,095,582    | 103,642   | 2,142,532            | 116,717           | 268,718         | 2,527,967 | 3,505,396            | 0                | 0               | 3,505,396      | 977,429         | 28.43     | 64.33 | 28.01 |
| RURAL VISTA          | D0481         | 368.5              | 5,172.99    | 1.5                         | 1,924,869    | 1,953,741    | 28,872    | 858,647              | 55,352            | 108,465         | 1,022,464 | 1,375,911            | 0                | 0               | 1,375,911      | 353,447         | 30.42     | 63.82 | 24.07 |
| HERINGTON            | D0487         | 575.0              | 4,353.25    | 7.0                         | 2,525,753    | 2,703,181    | 177,428   | 1,616,096            | 0                 | 158,424         | 1,774,520 | 2,239,917            | 0                | 0               | 2,239,917      | 465,397         | 48.16     | 71.22 | 30.29 |
| <b>DONIPHAN 022</b>  |               |                    |             |                             |              |              |           |                      |                   |                 |           |                      |                  |                 |                |                 |           |       |       |
| 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 | 2,229,145            | 0                | 0               | 2,229,145      | 291,692         | 42.15     | 39.51 | 20.00 |
| 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 | 1,240,589            | 0                | 0               | 1,240,589      | 236,090         | 36.72     | 54.31 | 20.00 |
| TROY PUBLIC SCH      | D0429         | 405.0              | 4,520.07    | 7.2                         | 1,873,570    | 2,009,140    | 135,570   | 1,312,627            | 0                 | 105,298         | 1,417,925 | 1,736,478            | 0                | 0               | 1,736,478      | 318,553         | 53.62     | 39.70 | 20.00 |
| 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   | 758,051              | 0                | 0               | 758,051        | 253,013         | 33.85     | 57.59 | 20.00 |
| ELWOOD               | D0486         | 225.5              | 5,915.66    | 0.5                         | 1,328,066    | 1,340,652    | 12,586    | 716,779              | 57,377            | 33,839          | 807,995   | 999,941              | 0                | 0               | 999,941        | 191,946         | 26.60     | 49.42 | 20.00 |
| <b>DOUGLAS 023</b>   |               |                    |             |                             |              |              |           |                      |                   |                 |           |                      |                  |                 |                |                 |           |       |       |
| 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 | 3,810,406            | 0                | 0               | 3,810,406      | 1,072,516       | 48.42     | 68.55 | 20.00 |
| EUDORA               | D0491         | 850.0              | 4,785.91    | 1.5                         | 4,003,895    | 4,129,045    | 125,150   | 2,555,533            | 0                 | 259,261         | 2,814,794 | 3,387,832            | 0                | 0               | 3,387,832      | 573,038         | 42.60     | 46.18 | 20.00 |
| 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 | 17,021,770           | 0                | 0               | 17,021,770     | 11,402,058      | 35.98     | 69.48 | 30.69 |
| <b>EDWARDS 024</b>   |               |                    |             |                             |              |              |           |                      |                   |                 |           |                      |                  |                 |                |                 |           |       |       |
| KINSLEY-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   | 1,348,552            | 0                | 0               | 1,348,552      | 481,960         | 29.59     | 71.62 | 31.66 |
| LEWIS                | D0502         | 195.0              | 5,413.80    | 0.5                         | 1,050,277    | 1,060,970    | 10,693    | 0                    | 197,537           | 75,092          | 272,629   | 458,377              | 0                | 0               | 458,377        | 185,748         | 13.40     | 51.24 | 33.54 |
| <b>ELK 025</b>       |               |                    |             |                             |              |              |           |                      |                   |                 |           |                      |                  |                 |                |                 |           |       |       |
| 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 | 1,715,708            | 0                | 0               | 1,715,708      | 417,569         | 26.61     | 37.30 | 20.00 |
| ELK VALLEY           | D0283         | 185.0              | 5,017.17    | 1.5                         | 963,296      | 977,747      | 14,451    | 590,750              | 44,456            | 35,304          | 670,510   | 768,402              | 0                | 0               | 768,402        | 97,892          | 20.77     | 53.27 | 28.44 |
| <b>ELLIS 026</b>     |               |                    |             |                             |              |              |           |                      |                   |                 |           |                      |                  |                 |                |                 |           |       |       |
| 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   | 1,216,492            | 0                | 0               | 1,216,492      | 243,427         | 13.90     | 46.59 | 29.82 |
| VICTORIA             | D0432         | 384.0              | 4,781.61    | 1.7                         | 1,872,000    | 1,904,099    | 32,099    | 753,079              | 189,628           | 108,762         | 1,051,469 | 1,258,755            | 0                | 0               | 1,258,755      | 267,286         | 14.14     | 38.65 | 22.43 |
| 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 | 7,750,192            | 0                | 0               | 7,750,192      | 4,113,739       | 39.07     | 78.78 | 28.30 |
| <b>ELLSWORTH 027</b> |               |                    |             |                             |              |              |           |                      |                   |                 |           |                      |                  |                 |                |                 |           |       |       |
| ELLSWORTH            | D0327         | 775.0              | 4,838.72    | 1.5                         | 3,725,818    | 3,806,258    | 80,440    | 1,916,320            | 0                 | 247,908         | 2,164,228 | 2,892,842            | 0                | 0               | 2,892,842      | 728,614         | 39.80     | 69.81 | 20.00 |
| LORRAINE             | D0328         | 536.0              | 5,881.19    | 0.5                         | 3,143,496    | 3,168,082    | 24,586    | 0                    | 201,503           | 162,558         | 364,061   | 1,340,108            | 0                | 0               | 1,340,108      | 975,047         | 26.98     | 73.40 | 34.98 |
| <b>FINNEY 028</b>    |               |                    |             |                             |              |              |           |                      |                   |                 |           |                      |                  |                 |                |                 |           |       |       |
| HOLCOMB              | 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               | -88,305        | -0.77           | 27.26     | 34.05 |       |
| 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 | 14,964,306           | 0                | 0               | 14,964,306     | 6,054,969       | 36.67     | 65.94 | 29.35 |
| <b>FORD 029</b>      |               |                    |             |                             |              |              |           |                      |                   |                 |           |                      |                  |                 |                |                 |           |       |       |
| 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   | 987,609              | 0                | 0               | 987,609        | 230,379         | 27.12     | 54.63 | 20.00 |
| BOGIE 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 | 9,522,061            | 0                | 0               | 9,522,061      | 4,646,598       | 38.44     | 75.27 | 37.09 |
| BUCKLIN              | D0459         | 370.0              | 3,966.89    | 2.6                         | 1,394,362    | 1,799,532    | 405,170   | 424,293              | 204,863           | 152,580         | 781,736   | 1,217,216            | 0                | 0               | 1,217,216      | 435,480         | 29.91     | 37.27 | 36.56 |

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| COUNTY NAME<br>DISTRICT NAME | EST<br>9-20-92 | ENROLL<br>1991-92 | PER<br>% INC | GENERAL FUND BUDGET |            |            |           |                  |                 | ESTIMATED 1992-93 |                 |                  |                 |              |             | TAX RATE  |       |       |       |
|------------------------------|----------------|-------------------|--------------|---------------------|------------|------------|-----------|------------------|-----------------|-------------------|-----------------|------------------|-----------------|--------------|-------------|-----------|-------|-------|-------|
|                              |                |                   |              | 1991-92             |            | 1992-93    |           | 1991-92          |                 | 1992-93           |                 | 1992-93          |                 | 1991-92      |             | 1992-93   |       |       |       |
|                              |                |                   |              | EST.                | DIFF       | EST.       | DIFF      | STATE AID/INCOME | TOTAL STATE AID | STATE AID/INCOME  | TOTAL STATE AID | STATE AID/INCOME | TOTAL STATE AID | DIFF (14-10) | MILL EQUIVI | EST       | EST   |       |       |
| *****                        |                |                   |              |                     |            |            |           |                  |                 |                   |                 |                  |                 |              |             |           |       |       |       |
| 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           | 2,333,858       | 2,857,339        | 0               | 0            | 2,857,339   | 503,481   | 29.62 | 56.10 | 20.00 |
| CENTRAL HEIGHTS              | D0288          | 350.0             | 4,326.75     | 8.3                 | 2,410,000  | 2,609,757  | 199,757   | 1,541,111        | 33,341          | 133,972           | 1,708,424       | 2,138,304        | 0               | 0            | 2,138,304   | 429,880   | 42.16 | 39.92 | 20.00 |
| WELLSVILLE                   | 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       | 2,753,569        | 0               | 0            | 2,753,569   | 561,756   | 36.96 | 67.45 | 20.87 |
| 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       | 5,877,462        | 0               | 0            | 5,877,462   | 1,932,169 | 44.01 | 56.92 | 20.00 |
| 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      | 17,957,061       | 0               | 0            | 17,957,061  | 3,589,708 | 44.50 | 54.41 | 23.27 |
| DOVE                         | 032            |                   |              |                     |            |            |           |                  |                 |                   |                 |                  |                 |              |             |           |       |       |       |
| GRINNELL PUBLIC              | D0291          | 152.0             | 7,042.04     | 0.0                 | 1,066,869  | 1,070,390  | 3,521     | 215,692          | 85,767          | 48,742            | 350,201         | 577,124          | 0               | 0            | 577,124     | 226,923   | 26.27 | 63.35 | 25.86 |
| WHEATLAND                    | D0292          | 175.5             | 7,049.64     | 0.0                 | 1,265,410  | 1,265,410  | 0         | 144,892          | 178,246         | 73,119            | 396,257         | 681,066          | 0               | 0            | 681,066     | 284,809   | 27.81 | 61.27 | 21.20 |
| QUINTER PUBLIC               | D0293          | 354.0             | 5,215.05     | 1.5                 | 1,846,126  | 1,873,821  | 27,695    | 764,615          | 104,370         | 110,257           | 979,242         | 1,280,397        | 0               | 0            | 1,280,397   | 301,155   | 23.68 | 60.73 | 30.47 |
| GRAHAM                       | 033            |                   |              |                     |            |            |           |                  |                 |                   |                 |                  |                 |              |             |           |       |       |       |
| WEST GRAHAM-NOR              | D0280          | 117.5             | 8,391.35     | 0.0                 | 1,006,962  | 1,006,962  | 0         | 0                | 234,032         | 36,953            | 270,985         | 401,230          | 0               | 0            | 401,230     | 130,245   | 14.33 | 69.73 | 49.16 |
| 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       | 1,783,995        | 0               | 0            | 1,783,995   | 377,919   | 16.75 | 50.41 | 27.83 |
| GRANT                        | 034            |                   |              |                     |            |            |           |                  |                 |                   |                 |                  |                 |              |             |           |       |       |       |
| ULYSSES                      | 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               | 0            | -469,879    | -2.03     | 31.19 | 39.91 |       |
| GRAY                         | 035            |                   |              |                     |            |            |           |                  |                 |                   |                 |                  |                 |              |             |           |       |       |       |
| CIMARRON-ENSIGN              | 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       | 1,836,850        | 0               | 0            | 1,836,850   | 555,665   | 25.32 | 46.60 | 20.00 |
| MONTEZUMA                    | D0371          | 195.0             | 6,421.58     | 0.5                 | 1,265,052  | 1,271,377  | 6,325     | 144,128          | 156,128         | 100,421           | 400,674         | 664,176          | 0               | 0            | 664,176     | 263,502   | 23.65 | 71.69 | 39.15 |
| COPELAND                     | D0476          | 118.0             | 9,243.50     | 0.0                 | 1,044,516  | 1,090,733  | 46,217    | 0                | 13,046          | 56,224            | 69,270          | 317,168          | 0               | 0            | 317,168     | 247,898   | 23.33 | 82.14 | 54.89 |
| INCALLS                      | D0477          | 260.0             | 4,851.91     | 1.5                 | 1,317,294  | 1,337,053  | 19,759    | 463,454          | 88,179          | 62,015            | 613,648         | 813,664          | 0               | 0            | 813,664     | 200,016   | 16.00 | 44.30 | 23.81 |
| 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         | 658,449          | 0               | 0            | 658,449     | 401,261   | 14.56 | 43.42 | 25.20 |
| GREENWOOD                    | 037            |                   |              |                     |            |            |           |                  |                 |                   |                 |                  |                 |              |             |           |       |       |       |
| MADISON-VIRGIL               | D0386          | 280.0             | 6,013.66     | 0.5                 | 1,660,973  | 1,692,244  | 31,271    | 678,669          | 108,140         | 91,866            | 878,675         | 1,186,489        | 0               | 0            | 1,186,489   | 307,814   | 30.70 | 64.08 | 24.82 |
| 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       | 2,866,700        | 0               | 0            | 2,866,700   | 637,188   | 28.89 | 59.58 | 20.21 |
| HAMILTON                     | D0390          | 115.0             | 6,297.64     | 0.5                 | 721,080    | 727,850    | 6,770     | 122,933          | 136,924         | 27,905            | 287,762         | 370,289          | 0               | 0            | 370,289     | 82,527    | 11.63 | 56.40 | 41.29 |
| 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         | 381,023          | 0               | 0            | 381,023     | 145,032   | 3.43  | 40.14 | 37.80 |
| 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       | 3,003,688        | 0               | 0            | 3,003,688   | 1,039,504 | 26.65 | 61.42 | 26.36 |
| ATTICA                       | D0511          | 195.0             | 5,779.38     | 0.5                 | 1,205,000  | 1,211,026  | 6,026     | 285,366          | 184,984         | 68,812            | 539,162         | 686,877          | 0               | 0            | 686,877     | 147,715   | 13.65 | 52.60 | 34.42 |
| 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         | 1,097,007        | 0               | 0            | 1,097,007   | 233,861   | 24.02 | 59.47 | 26.80 |
| 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       | 8,740,869        | 0               | 0            | 8,740,869   | 3,331,494 | 50.42 | 80.18 | 31.24 |
| BEDGWICK PUBLIC              | D0439          | 400.0             | 5,608.15     | 0.5                 | 2,212,417  | 2,254,476  | 42,059    | 1,361,538        | 0               | 164,624           | 1,526,162       | 1,871,927        | 0               | 0            | 1,871,927   | 345,765   | 51.17 | 50.40 | 20.00 |
| HALSTEAD                     | D0440          | 775.0             | 4,936.82     | 0.6                 | 3,782,594  | 3,849,301  | 66,707    | 1,922,736        | 10,984          | 237,363           | 2,171,083       | 2,891,165        | 0               | 0            | 2,891,165   | 720,082   | 38.89 | 70.01 | 20.03 |
| HESSTON                      | 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       | 2,754,038        | 0               | 0            | 2,754,038   | 669,072   | 32.99 | 68.84 | 27.99 |

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| COUNTY NAME     | DISTRICT NAME | #        | BUDGET PER- |         |             | GENERAL FUND BUDGET |           |            |            |            | ESTIMATED 1992-93 |            |            |        |            | TAX RATE   |       |       |       |
|-----------------|---------------|----------|-------------|---------|-------------|---------------------|-----------|------------|------------|------------|-------------------|------------|------------|--------|------------|------------|-------|-------|-------|
|                 |               |          | EST         | ENROLL  | %           | EST.                | DIFF      | BASIC      | ADDITIONAL | STATE      | TOTAL             | BASIC      | ADDITIONAL | STATE  | TOTAL      | DIFF       | HILL  | EST   |       |
|                 |               |          | 9-20-92     | 1991-92 | INC         | 1991-92             | 1992-93   | (5 - 4)    | AID        | GUARANTEE  | INCOME            | AID        | GUARANTEE  | INCOME | AID        | (14 - 10)  | EQUIV | 1991  | 1992  |
| *****           |               |          |             |         |             |                     |           |            |            |            |                   |            |            |        |            |            |       |       |       |
| HASKELL         | 041           |          |             |         |             |                     |           |            |            |            |                   |            |            |        |            |            |       |       |       |
| SUBLETTE        | D0374         | 495.0    | 5,265.01    | 1.1     | 2,561,429   | 2,634,078           | 72,649    | 0          | 179,406    | 218,001    | 397,407           | 514,547    | 0          | 0      | 514,547    | 157,140    | 2.42  | 39.83 | 39.49 |
| SATAHTA         | D0507         | 380.0    | 7,695.89    | 0.0     | 2,901,350   | 2,924,438           | 23,088    | 0          | 159,963    | 0          | 159,963           | 0          | 0          | 0      | -159,963   | -1.70      | 30.00 | 42.48 |       |
| HODGEMAN        |               |          |             |         |             |                     |           |            |            |            |                   |            |            |        |            |            |       |       |       |
| 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           | 753,709    | 0          | 0      | 753,709    | 317,787    | 19.97 | 56.10 | 31.79 |
| HANSTON         | D0228         | 144.0    | 7,004.31    | 0.0     | 989,009     | 1,008,621           | 19,612    | 90,020     | 204,222    | 36,275     | 330,517           | 494,036    | 0          | 0      | 494,036    | 13,519     | 17.56 | 64.51 | 42.23 |
| JACKSON         |               |          |             |         |             |                     |           |            |            |            |                   |            |            |        |            |            |       |       |       |
| 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         | 1,875,777  | 0          | 0      | 1,875,777  | 21,114     | 30.04 | 36.56 | 20.00 |
| HOLDEN          | 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         | 3,793,831  | 0          | 0      | 3,793,831  | 63,995     | 41.48 | 58.63 | 20.00 |
| MAYETTA         | 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         | 3,161,433  | 0          | 0      | 3,161,433  | 312,922    | 38.09 | 42.99 | 20.00 |
| JEFFERSON       |               |          |             |         |             |                     |           |            |            |            |                   |            |            |        |            |            |       |       |       |
| VALLEY FALLS    | D0338         | 495.0    | 4,443.14    | 7.1     | 2,188,246   | 2,355,507           | 167,261   | 1,496,079  | 0          | 129,402    | 1,625,481         | 1,990,727  | 0          | 0      | 1,990,727  | 365,246    | 48.11 | 38.50 | 20.00 |
| 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         | 1,962,389  | 0          | 0      | 1,962,389  | 325,734    | 37.41 | 47.67 | 20.00 |
| 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         | 2,915,274  | 0          | 0      | 2,915,274  | 607,389    | 44.01 | 53.48 | 20.00 |
| OSKALOOSA PUBLI | D0341         | 630.0    | 4,382.30    | 5.0     | 2,763,043   | 2,901,529           | 138,486   | 1,782,911  | 0          | 152,876    | 1,935,787         | 2,367,853  | 0          | 0      | 2,367,853  | 432,066    | 41.26 | 61.65 | 22.96 |
| MCLOUTH         | D0342         | 532.0    | 4,849.50    | 1.5     | 2,579,934   | 2,618,632           | 38,698    | 1,557,261  | 0          | 155,709    | 1,712,970         | 2,080,189  | 0          | 0      | 2,080,189  | 367,219    | 34.72 | 56.54 | 20.00 |
| 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         | 3,264,301  | 0          | 0      | 3,264,301  | 793,427    | 38.49 | 59.68 | 20.00 |
| JEWELL          |               |          |             |         |             |                     |           |            |            |            |                   |            |            |        |            |            |       |       |       |
| WHITE ROCK      | D0104         | 170.0    | 8,026.97    | 0.0     | 1,432,814   | 1,432,814           | 0         | 161,059    | 195,000    | 66,602     | 422,661           | 723,750    | 0          | 0      | 723,750    | 301,089    | 28.91 | 70.99 | 29.09 |
| HANKATO         | D0278         | 278.0    | 5,553.92    | 0.5     | 1,549,545   | 1,557,292           | 7,747     | 821,921    | 34,938     | 91,858     | 948,717           | 1,195,025  | 0          | 0      | 1,195,025  | 246,308    | 34.60 | 72.86 | 25.56 |
| JEWELL          | D0279         | 198.0    | 5,846.02    | 0.5     | 1,192,588   | 1,198,331           | 5,743     | 415,229    | 101,206    | 70,193     | 586,628           | 786,058    | 0          | 0      | 786,058    | 199,430    | 24.30 | 55.48 | 22.08 |
| JOHNSON         |               |          |             |         |             |                     |           |            |            |            |                   |            |            |        |            |            |       |       |       |
| BLUE VALLEY     | D0229         | 10,250.0 | 4,831.61    | 0.0     | 47,000,000  | 49,524,003          | 2,524,003 | 0          | 700,000    | 5,168,139  | 5,868,139         | 16,403,328 | 0          | 0      | 16,403,328 | 10,535,189 | 18.08 | 62.00 | 43.42 |
| 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         | 4,094,509  | 0          | 0      | 4,094,509  | 1,220,719  | 49.82 | 80.33 | 23.22 |
| GARDNER-EDGERTO | 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         | 4,377,121  | 0          | 0      | 4,377,121  | 1,551,102  | 35.01 | 69.26 | 21.38 |
| DESOTO          | D0232         | 1,848.5  | 3,783.09    | 0.5     | 6,674,510   | 7,028,015           | 353,505   | 1,959,299  | 526,456    | 519,223    | 3,004,978         | 4,584,879  | 0          | 0      | 4,584,879  | 1,579,901  | 33.50 | 61.29 | 24.81 |
| 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        | 41,976,465 | 0          | 0      | 41,976,465 | 21,246,697 | 45.51 | 93.68 | 37.97 |
| SHAWNEE MISSION | D0512         | 30,180.0 | 4,125.40    | 0.5     | 122,343,418 | 125,127,185         | 2,783,767 | 0          | 700,000    | 43,910,167 | 44,610,167        | 44,972,761 | 0          | 0      | 44,972,761 | 362,594    | 0.23  | 37.95 | 46.82 |
| KEARNY          |               |          |             |         |             |                     |           |            |            |            |                   |            |            |        |            |            |       |       |       |
| LAKIN           | D0215         | 710.0    | 6,556.05    | 0.0     | 4,522,366   | 4,654,796           | 132,430   | 0          | 214,939    | 0          | 214,939           | 0          | 0          | 0      | -214,939   | -1.61      | 29.84 | 40.45 |       |
| 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      | -62,299    | -1.21      | 29.67 | 35.25 |       |
| KINGMAN         |               |          |             |         |             |                     |           |            |            |            |                   |            |            |        |            |            |       |       |       |
| 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         | 2,553,483  | 0          | 0      | 2,553,483  | 959,527    | 18.23 | 60.35 | 36.92 |
| CUNNINGHAM      | D0332         | 310.0    | 6,572.44    | 0.5     | 2,007,881   | 2,047,643           | 39,762    | 0          | 357,861    | 86,311     | 444,172           | 635,197    | 0          | 0      | 635,197    | 191,025    | 7.15  | 54.36 | 46.61 |
| KIOWA           |               |          |             |         |             |                     |           |            |            |            |                   |            |            |        |            |            |       |       |       |
| GREENSBURG      | D0422         | 388.0    | 4,973.12    | 1.5     | 1,922,610   | 1,958,515           | 35,905    | 271,747    | 394,451    | 152,738    | 818,936           | 1,029,835  | 0          | 0      | 1,029,835  | 210,899    | 9.71  | 47.83 | 37.36 |
| MULLINVILLE     | D0424         | 100.010  | 4,483.50    | 0.0     | 1,090,284   | 1,090,284           | 0         | 0          | 50,635     | 35,896     | 86,531            | 53,515     | 0          | 0      | 53,515     | -33,036    | -2.84 | 64.90 | 69.51 |
| HAVILAND        | D0474         | 168.0    | 7,130.79    | 0.0     | 1,215,800   | 1,215,800           | 0         | 0          | 341,383    | 44,389     | 385,772           | 416,037    | 0          | 0      | 416,037    | 30,265     | 2.09  | 51.71 | 49.28 |

*Handwritten mark*

| COUNTY NAME     | DISTRICT NAME | BUDGET PER- |          |     | GENERAL FUND BUDGET |            |           |            | 1991-92    |             |           |            | ESTIMATED 1992-93 |             |            |           | TAX RATE- |       |       |
|-----------------|---------------|-------------|----------|-----|---------------------|------------|-----------|------------|------------|-------------|-----------|------------|-------------------|-------------|------------|-----------|-----------|-------|-------|
|                 |               | ENROLL      | 1991-92  | INC | EST.                | DIFF       | BASIC     | ADDITIONAL | STATE AID/ | TOTAL STATE | BASIC     | ADDITIONAL | STATE AID/        | TOTAL STATE | DIFF       | MILL      | EST       |       |       |
|                 |               | 9-20-92     | 1991-92  |     | 1991-92             | 1992-93    | (5 - 4)   | AID        | GUARANTEE  | INCOME      | AID       | GUARANTEE  | INCOME            | AID         | (14 - 10)  | EQUIV     | 1991      | 1992  |       |
| *****           |               |             |          |     |                     |            |           |            |            |             |           |            |                   |             |            |           |           |       |       |
| LABETTE         | 050           |             |          |     |                     |            |           |            |            |             |           |            |                   |             |            |           |           |       |       |
| PARKSONS        | 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 | 5,455,624  | 0                 | 0           | 5,455,624  | 1,710,494 | 58.49     | 97.69 | 38.18 |
| OSWEGO          | 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 | 2,003,301  | 0                 | 0           | 2,003,301  | 326,718   | 33.23     | 45.01 | 20.00 |
| 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 | 1,399,929  | 0                 | 0           | 1,399,929  | 206,774   | 42.29     | 55.40 | 20.00 |
| 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 | 4,809,245  | 0                 | 0           | 4,809,245  | 1,039,003 | 38.58     | 58.64 | 20.00 |
| *****           |               |             |          |     |                     |            |           |            |            |             |           |            |                   |             |            |           |           |       |       |
| LANE            | 051           |             |          |     |                     |            |           |            |            |             |           |            |                   |             |            |           |           |       |       |
| HEALY PUBLIC SC | D0468         | 95.0        | 7,337.18 | 0.0 | 722,712             | 722,712    | 0         | 0          | 11,625     | 90,731      | 102,356   | 207,110    | 0                 | 0           | 207,110    | 104,754   | 12.29     | 72.59 | 56.61 |
| DIGHTON         | D0482         | 388.0       | 5,035.41 | 1.5 | 2,029,269           | 2,059,709  | 30,440    | 428,764    | 185,405    | 154,194     | 768,363   | 1,163,721  | 0                 | 0           | 1,163,721  | 395,358   | 19.74     | 52.85 | 27.29 |
| *****           |               |             |          |     |                     |            |           |            |            |             |           |            |                   |             |            |           |           |       |       |
| 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 | 2,176,833  | 0                 | 0           | 2,176,833  | 486,315   | 34.74     | 57.47 | 20.00 |
| 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 | 10,124,630 | 0                 | 0           | 10,124,630 | 3,963,827 | 40.78     | 72.49 | 32.00 |
| BASEHOR-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 | 4,453,738  | 0                 | 0           | 4,453,738  | 1,485,668 | 54.06     | 66.93 | 20.00 |
| TONGANXIE       | 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 | 4,939,732  | 0                 | 0           | 4,939,732  | 1,326,309 | 50.41     | 67.64 | 20.00 |
| 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 | 5,514,895  | 0                 | 0           | 5,514,895  | 1,376,427 | 47.31     | 52.46 | 20.00 |
| *****           |               |             |          |     |                     |            |           |            |            |             |           |            |                   |             |            |           |           |       |       |
| LINCOLN         | 053           |             |          |     |                     |            |           |            |            |             |           |            |                   |             |            |           |           |       |       |
| LINCOLN         | D0298         | 420.0       | 5,326.88 | 1.5 | 2,200,000           | 2,270,848  | 70,848    | 822,669    | 113,523    | 148,413     | 1,084,605 | 1,552,912  | 0                 | 0           | 1,552,912  | 468,307   | 30.94     | 52.67 | 20.00 |
| STYLVAN 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   | 736,797    | 0                 | 0           | 736,797    | 223,479   | 25.40     | 61.16 | 33.72 |
| *****           |               |             |          |     |                     |            |           |            |            |             |           |            |                   |             |            |           |           |       |       |
| LINN            | 054           |             |          |     |                     |            |           |            |            |             |           |            |                   |             |            |           |           |       |       |
| PLEASANTON      | D0344         | 400.0       | 5,630.48 | 0.5 | 2,305,680           | 2,317,209  | 11,529    | 1,977,469  | 0          | 90,873      | 1,688,342 | 1,984,319  | 0                 | 0           | 1,984,319  | 295,977   | 45.31     | 45.05 | 20.00 |
| JAYHAWK         | D0346         | 540.0       | 4,966.18 | 1.5 | 2,684,220           | 2,724,482  | 40,262    | 1,366,601  | 0          | 128,313     | 1,494,914 | 2,035,097  | 0                 | 0           | 2,035,097  | 547,183   | 35.11     | 52.72 | 20.00 |
| PRAIRIE VIEW    | D0362         | 900.0       | 5,049.05 | 0.5 | 4,309,873           | 4,566,870  | 256,997   | 0          | 20,467     | 215,899     | 236,366   | 0          | 0                 | 0           | -216,366   | -2.06     | 37.14     | 45.47 |       |
| *****           |               |             |          |     |                     |            |           |            |            |             |           |            |                   |             |            |           |           |       |       |
| 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   | 1,356,720  | 0                 | 0           | 1,356,720  | 582,244   | 22.35     | 63.23 | 33.63 |
| TRIPLAINS       | D0275         | 116.0       | 7,186.99 | 0.0 | 884,000             | 884,000    | 0         | 0          | 10,168     | 34,793      | 44,961    | 271,689    | 0                 | 0           | 271,689    | 215,728   | 21.66     | 66.48 | 34.75 |
| *****           |               |             |          |     |                     |            |           |            |            |             |           |            |                   |             |            |           |           |       |       |
| LYON            | 056           |             |          |     |                     |            |           |            |            |             |           |            |                   |             |            |           |           |       |       |
| NORTH LYON COUN | D0251         | 740.0       | 4,375.21 | 2.3 | 3,237,654           | 3,313,468  | 75,814    | 1,729,065  | 65,347     | 170,647     | 1,965,059 | 2,501,521  | 0                 | 0           | 2,501,521  | 536,462   | 29.85     | 55.10 | 20.00 |
| SOUTHERN LYON C | D0252         | 600.0       | 4,384.37 | 6.1 | 2,567,049           | 2,791,824  | 224,775   | 1,359,751  | 67,760     | 160,557     | 1,588,068 | 2,135,721  | 0                 | 0           | 2,135,721  | 547,653   | 38.82     | 57.45 | 25.73 |
| 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 | 12,040,859 | 0                 | 0           | 12,040,859 | 4,146,255 | 44.35     | 67.11 | 27.55 |
| *****           |               |             |          |     |                     |            |           |            |            |             |           |            |                   |             |            |           |           |       |       |
| 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   | 1,101,067  | 0                 | 0           | 1,101,067  | 318,346   | 26.46     | 47.33 | 20.00 |
| 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 | 1,567,360  | 0                 | 0           | 1,567,360  | 384,970   | 33.07     | 66.26 | 20.57 |
| 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 | 2,138,714  | 0                 | 0           | 2,138,714  | 527,800   | 34.73     | 51.35 | 20.00 |
| 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 | 2,297,301  | 0                 | 0           | 2,297,301  | 611,985   | 33.90     | 54.97 | 20.00 |
| GOESSEL         | D0411         | 265.0       | 5,091.58 | 1.5 | 1,390,000           | 1,410,850  | 20,850    | 801,082    | 0          | 65,775      | 866,857   | 1,088,782  | 0                 | 0           | 1,088,782  | 221,925   | 33.24     | 67.17 | 24.26 |
| *****           |               |             |          |     |                     |            |           |            |            |             |           |            |                   |             |            |           |           |       |       |
| MARSHALL        | 058           |             |          |     |                     |            |           |            |            |             |           |            |                   |             |            |           |           |       |       |
| MARYSVILLE      | D0364         | 980.0       | 4,044.10 | 3.6 | 4,021,859           | 4,165,732  | 143,873   | 1,532,625  | 133,781    | 412,907     | 2,079,313 | 2,884,728  | 0                 | 0           | 2,884,728  | 805,415   | 28.55     | 55.21 | 23.40 |
| 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 | 2,283,398  | 0                 | 0           | 2,283,398  | 542,030   | 32.62     | 47.98 | 20.00 |
| 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   | 1,335,497  | 0                 | 0           | 1,335,497  | 376,815   | 36.75     | 61.06 | 20.00 |
| 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 | 1,739,684  | 0                 | 0           | 1,739,684  | 381,953   | 36.88     | 60.06 | 20.00 |

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| COUNTY NAME<br>DISTRICT NAME | #     | BUDGET PER- |          | GENERAL FUND BUDGET |           |            |         | 1991-92    |         |           |           | ESTIMATED 1992-93 |       |       |           | TAX RATE- |       |       |       |
|------------------------------|-------|-------------|----------|---------------------|-----------|------------|---------|------------|---------|-----------|-----------|-------------------|-------|-------|-----------|-----------|-------|-------|-------|
|                              |       | EST         | X        | 1991-92             | 1992-93   | DIFF       | BASIC   | ADDITIONAL | STATE   | TOTAL     | BASIC     | ADDITIONAL        | STATE | TOTAL | DIFF      | MILL      | EST   |       |       |
|                              |       | 9-20-92     | 1991-92  | 1991-92             | 1992-93   | (5-4)      | AID     | GUARANTEE  | AID/    | STATE     | AID       | GUARANTEE         | AID/  | STATE | AID       | (14-10)   | EQUIV | 1991  |       |
| *****                        |       |             |          |                     |           |            |         |            |         |           |           |                   |       |       |           |           |       |       |       |
| MCPHERSON                    | 059   |             |          |                     |           |            |         |            |         |           |           |                   |       |       |           |           |       |       |       |
| LINDSBORG                    | D0400 | 855.0       | 4,562.40 | 1.5                 | 3,900,852 | 3,959,368  | 58,516  | 1,434,819  | 139,290 | 299,381   | 1,873,490 | 2,659,434         | 0     | 0     | 2,659,434 | 785,944   | 28.06 | 67.11 | 30.62 |
| 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 | 5,930,461         | 0     | 0     | 5,930,461 | 3,218,186 | 40.84 | 74.08 | 32.97 |
| CANTON-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 | 1,536,877         | 0     | 0     | 1,536,877 | 425,025   | 28.88 | 39.43 | 20.00 |
| MOUNDRIE                     | D0423 | 450.0       | 5,010.33 | 1.5                 | 2,272,184 | 2,306,265  | 34,081  | 616,080    | 124,689 | 258,735   | 999,524   | 1,475,303         | 0     | 0     | 1,475,303 | 475,779   | 27.35 | 63.84 | 29.17 |
| 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 | 1,652,757         | 0     | 0     | 1,652,757 | 409,810   | 29.46 | 52.50 | 20.00 |
| MEADE                        |       |             |          |                     |           |            |         |            |         |           |           |                   |       |       |           |           |       |       |       |
| FOWLER                       | D0225 | 151.5       | 7,023.31 | 0.0                 | 1,052,794 | 1,064,031  | 11,237  | 0          | 146,843 | 65,369    | 212,212   | 468,473           | 0     | 0     | 468,473   | 256,261   | 23.86 | 67.99 | 35.17 |
| MEADE                        | D0226 | 396.5       | 5,331.79 | 1.5                 | 2,114,056 | 2,145,767  | 31,711  | 0          | 292,111 | 141,356   | 433,467   | 577,441           | 0     | 0     | 577,441   | 143,974   | 3.97  | 47.72 | 43.98 |
| MIAMI                        |       |             |          |                     |           |            |         |            |         |           |           |                   |       |       |           |           |       |       |       |
| OSAWATOMIE                   | 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 | 3,906,012         | 0     | 0     | 3,906,012 | 760,503   | 41.70 | 57.29 | 20.00 |
| PAOLA                        | D0368 | 1,670.0     | 3,951.86 | 0.5                 | 6,492,912 | 6,632,605  | 139,693 | 2,107,059  | 0       | 714,197   | 2,821,256 | 4,587,112         | 0     | 0     | 4,587,112 | 1,765,856 | 45.65 | 74.51 | 20.00 |
| LOUISBURG                    | D0416 | 1,117.0     | 4,392.38 | 1.5                 | 4,875,547 | 4,979,888  | 104,341 | 2,272,327  | 0       | 381,935   | 2,654,282 | 3,672,918         | 0     | 0     | 3,672,918 | 1,018,636 | 39.80 | 57.98 | 20.00 |
| MITCHELL                     |       |             |          |                     |           |            |         |            |         |           |           |                   |       |       |           |           |       |       |       |
| WACONDA                      | D0272 | 585.0       | 4,802.76 | 1.5                 | 2,785,599 | 2,851,738  | 66,139  | 1,373,842  | 0       | 194,324   | 1,568,166 | 2,137,031         | 0     | 0     | 2,137,031 | 568,865   | 37.38 | 67.59 | 20.98 |
| 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 | 2,671,730         | 0     | 0     | 2,671,730 | 880,115   | 36.12 | 55.88 | 20.00 |
| MONTGOMERY                   |       |             |          |                     |           |            |         |            |         |           |           |                   |       |       |           |           |       |       |       |
| CANEY VALLEY                 | D0436 | 770.0       | 4,875.60 | 1.5                 | 3,812,722 | 3,888,405  | 55,683  | 2,303,427  | 172,500 | 181,049   | 2,656,976 | 3,112,997         | 0     | 0     | 3,112,997 | 456,021   | 30.22 | 47.86 | 20.00 |
| COFFEYVILLE                  | D0445 | 2,640.0     | 3,592.50 | 5.9                 | 9,500,000 | 10,064,586 | 564,586 | 3,289,759  | 700,000 | 917,492   | 4,907,251 | 6,970,481         | 0     | 0     | 6,970,481 | 2,063,230 | 34.33 | 64.06 | 30.16 |
| 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 | 5,614,910         | 0     | 0     | 5,614,910 | 1,892,288 | 32.66 | 63.17 | 33.04 |
| 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 | 2,742,357         | 0     | 0     | 2,742,357 | 395,980   | 42.22 | 36.72 | 20.00 |
| 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 | 3,339,175         | 0     | 0     | 3,339,175 | 744,363   | 25.88 | 47.88 | 20.00 |
| MORTON                       |       |             |          |                     |           |            |         |            |         |           |           |                   |       |       |           |           |       |       |       |
| ROLLA                        | D0217 | 205.0       | 8,437.11 | 0.0                 | 1,670,547 | 1,729,608  | 59,061  | 0          | 79,830  | 0         | 79,830    | 0                 | 0     | 0     | -79,830   | -1.17     | 22.26 | 38.08 |       |
| ELKHART                      | D0218 | 553.0       | 5,409.97 | 0.5                 | 2,937,615 | 3,006,672  | 69,057  | 0          | 541,473 | 229,193   | 770,666   | 826,775           | 0     | 0     | 826,775   | 56,109    | 1.14  | 39.89 | 41.35 |
| 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 | 3,539,883         | 0     | 0     | 3,539,883 | 746,548   | 30.95 | 56.72 | 20.00 |
| 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 | 1,761,951         | 0     | 0     | 1,761,951 | 613,783   | 44.18 | 39.99 | 20.00 |
| 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   | 1,141,329         | 0     | 0     | 1,141,329 | 208,668   | 38.63 | 39.97 | 20.00 |
| 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   | 3,120,733 | 3,850,012         | 0     | 0     | 3,850,012 | 727,277   | 34.21 | 59.96 | 20.00 |
| CHAMUTE 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 | 5,118,120         | 0     | 0     | 5,118,120 | 1,433,121 | 41.85 | 75.11 | 21.08 |
| NESS                         |       |             |          |                     |           |            |         |            |         |           |           |                   |       |       |           |           |       |       |       |
| NESS TRE LA GO               | D0301 | 80.0        | 9,347.92 | 0.0                 | 785,225   | 785,225    | 0       | 0          | 42,264  | 30,111    | 72,375    | 0                 | 0     | 0     | -72,375   | -6.43     | 50.96 | 62.75 |       |
| SPRKY 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   | 481,793           | 0     | 0     | 481,793   | 31,180    | 2.16  | 42.17 | 40.56 |
| 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   | 1,017,072         | 0     | 0     | 1,017,072 | 392,607   | 18.62 | 56.94 | 36.18 |
| BAZINE                       | D0304 | 127.0       | 7,219.14 | 0.0                 | 949,317   | 949,317    | 0       | 25,173     | 193,113 | 35,784    | 254,070   | 395,999           | 0     | 0     | 395,999   | 14,929    | 14.98 | 63.35 | 41.74 |

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|                  |               | (1)         | (2)      | (3)          | (4)                 | (5)        | (6)       | (7)                      | (8)              | (9)             | (10)      | (11)                     | (12)             | (13)            | (14)         | (15)            | (16)     | (17)  | (18)  |
|------------------|---------------|-------------|----------|--------------|---------------------|------------|-----------|--------------------------|------------------|-----------------|-----------|--------------------------|------------------|-----------------|--------------|-----------------|----------|-------|-------|
|                  |               | BUDGET PER- |          |              | GENERAL FUND BUDGET |            |           |                          | 1991-92          |                 |           | ESTIMATED 1992-93        |                  |                 |              | TAX RATE-       |          |       |       |
| COUNTY NAME      | DISTRICT NAME | ENROLL      | %        | 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) | HILL EQUIV 1991 | EST 1992 |       |       |
|                  |               | 9-20-92     | 1991-92  | 1991-92      | 1992-93             | (5-4)      |           |                          |                  |                 |           |                          |                  |                 | (14-10)      |                 |          |       |       |
| *****            |               |             |          |              |                     |            |           |                          |                  |                 |           |                          |                  |                 |              |                 |          |       |       |
| 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 | 2,832,102                | 0                | 0               | 2,832,102    | 585,177         | 38.39    | 57.99 | 20.00 |
| NORTHERN VALLEY  | D0212         | 171.0       | 5,990.46 | 0.5          | 1,132,196           | 1,137,857  | 5,661     | 443,033                  | 73,692           | 68,599          | 585,324   | 763,156                  | 0                | 0               | 763,156      | 177,832         | 26.01    | 71.56 | 36.10 |
| WEST BOLDFON VA  | D0213         | 86.0        | 8,835.10 | 0.0          | 843,752             | 843,752    | 0         | 0                        | 129,577          | 49,196          | 178,773   | 293,453                  | 0                | 0               | 293,453      | 114,680         | 16.08    | 72.81 | 50.28 |
| OSAGE            |               |             |          |              |                     |            |           |                          |                  |                 |           |                          |                  |                 |              |                 |          |       |       |
| OSAGE CITY       | D0420         | 600.0       | 5,108.60 | 1.5          | 3,034,510           | 3,111,072  | 76,562    | 1,690,357                | 0                | 224,442         | 1,914,999 | 2,462,686                | 0                | 0               | 2,462,686    | 547,687         | 40.73    | 41.76 | 20.00 |
| 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 | 1,841,482                | 0                | 0               | 1,841,482    | 347,245         | 38.74    | 44.83 | 20.00 |
| 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 | 4,368,838                | 0                | 0               | 4,368,838    | 741,395         | 38.39    | 62.93 | 20.00 |
| 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 | 1,607,447                | 0                | 0               | 1,607,447    | 231,139         | 41.65    | 51.75 | 20.00 |
| MARAS DES CYGN   | D0456         | 301.0       | 5,554.82 | 0.5          | 1,672,001           | 1,680,360  | 8,359     | 1,049,685                | 22,703           | 70,715          | 1,143,103 | 1,353,023                | 0                | 0               | 1,353,023    | 209,920         | 32.46    | 52.19 | 20.00 |
| 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 | 1,853,044                | 0                | 0               | 1,853,044    | 541,885         | 38.61    | 56.16 | 20.00 |
| OTTAWA           |               |             |          |              |                     |            |           |                          |                  |                 |           |                          |                  |                 |              |                 |          |       |       |
| NORTH OTTAWA CO  | D0239         | 678.0       | 4,325.52 | 5.6          | 2,861,330           | 3,096,263  | 234,933   | 1,332,472                | 16,403           | 200,033         | 1,548,908 | 2,286,061                | 0                | 0               | 2,286,061    | 737,153         | 38.28    | 48.95 | 20.00 |
| TWIN VALLEY      | D0240         | 474.0       | 4,965.21 | 1.5          | 2,355,000           | 2,390,325  | 35,325    | 1,340,131                | 22,902           | 114,147         | 1,477,180 | 1,866,923                | 0                | 0               | 1,866,923    | 389,743         | 32.04    | 46.60 | 20.00 |
| PAMNEE           |               |             |          |              |                     |            |           |                          |                  |                 |           |                          |                  |                 |              |                 |          |       |       |
| FT LARNED        | D0495         | 1,150.8     | 4,228.49 | 1.5          | 4,855,577           | 4,939,142  | 83,565    | 1,410,047                | 308,015          | 490,395         | 2,208,457 | 3,198,471                | 0                | 0               | 3,198,471    | 990,014         | 25.43    | 59.56 | 27.53 |
| PAMNEE HEIGHTS   | D0496         | 156.0       | 7,078.54 | 0.0          | 1,146,723           | 1,146,723  | 0         | 0                        | 130,219          | 58,130          | 188,349   | 497,085                  | 0                | 0               | 497,085      | 308,736         | 27.84    | 75.40 | 34.85 |
| 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   | 660,213                  | 0                | 0               | 660,213      | 172,165         | 28.62    | 48.82 | 20.00 |
| PHILLIPSBURG     | D0325         | 682.0       | 4,918.31 | 1.5          | 3,437,900           | 3,489,464  | 51,564    | 1,309,656                | 239,787          | 273,196         | 1,842,639 | 2,407,091                | 0                | 0               | 2,407,091    | 564,452         | 25.41    | 65.97 | 34.16 |
| LOGAN            | D0326         | 232.0       | 5,998.33 | 0.5          | 1,439,599           | 1,446,797  | 7,198     | 221,796                  | 299,198          | 111,928         | 632,922   | 769,450                  | 0                | 0               | 769,450      | 136,528         | 9.70     | 42.66 | 30.71 |
| POTTAWATOMIE     |               |             |          |              |                     |            |           |                          |                  |                 |           |                          |                  |                 |              |                 |          |       |       |
| MAHEGO           | 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 | 4,638,805                | 0                | 0               | 4,638,805    | 1,124,191       | 46.65    | 50.33 | 20.00 |
| 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    | 34.05 |       |
| DNAGA-HAVENS VIL | 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 | 1,810,078                | 0                | 0               | 1,810,078    | 365,394         | 35.43    | 71.66 | 25.92 |
| POTTAWATOMIE ME  | D0323         | 660.0       | 4,475.14 | 2.7          | 2,841,717           | 3,033,921  | 192,204   | 1,885,366                | 0                | 157,951         | 2,043,317 | 2,532,476                | 0                | 0               | 2,532,476    | 489,159         | 47.50    | 74.52 | 34.79 |
| PRATT            |               |             |          |              |                     |            |           |                          |                  |                 |           |                          |                  |                 |              |                 |          |       |       |
| PRATT            | D0382         | 1,340.0     | 3,704.69 | 2.5          | 4,957,250           | 5,090,312  | 133,062   | 1,291,849                | 177,029          | 623,750         | 2,092,628 | 3,388,027                | 0                | 0               | 3,388,027    | 1,295,399       | 32.38    | 61.60 | 21.61 |
| 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   | 1,002,629                | 0                | 0               | 1,002,629    | 321,240         | 15.28    | 52.78 | 33.16 |
| RAWLINS          |               |             |          |              |                     |            |           |                          |                  |                 |           |                          |                  |                 |              |                 |          |       |       |
| HERNDON          | D0317         | 76.0        | 6,895.35 | 0.0          | 527,494             | 527,494    | 0         | 44,849                   | 67,809           | 17,891          | 130,549   | 266,839                  | 0                | 0               | 266,839      | 136,290         | 28.58    | 65.28 | 23.27 |
| 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 | 1,766,732                | 0                | 0               | 1,766,732    | 514,750         | 31.47    | 70.98 | 29.41 |
| RENO             |               |             |          |              |                     |            |           |                          |                  |                 |           |                          |                  |                 |              |                 |          |       |       |
| HUTCHINSON PUBL  | D0308         | 5,050.0     | 3,526.81 | 6.4          | 17,660,486          | 18,950,226 | 1,289,740 | 2,588,643                | 700,000          | 2,533,392       | 5,822,035 | 12,135,824               | 0                | 0               | 12,135,824   | 6,313,789       | 47.41    | 80.69 | 28.48 |
| 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 | 4,058,980                | 0                | 0               | 4,058,980    | 1,093,463       | 29.61    | 63.42 | 24.86 |
| 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 | 1,524,459                | 0                | 0               | 1,524,459    | 418,391         | 17.11    | 50.73 | 28.44 |
| 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   | 1,119,737                | 0                | 0               | 1,119,737    | 304,713         | 28.22    | 57.10 | 20.00 |
| HAVEN PUBLIC SC  | 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 | 3,538,692                | 0                | 0               | 3,538,692    | 891,857         | 25.13    | 54.34 | 21.81 |

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| COUNTY NAME<br>DISTRICT NAME | EST<br>\$ | BUDGET PER- |          | GENERAL FUND BUDGET |             |             |           |            | 1991-92 |            |            |             |       | ESTIMATED 1992-93 |             |            |       |        | TAX RATE- |       |      |      |  |
|------------------------------|-----------|-------------|----------|---------------------|-------------|-------------|-----------|------------|---------|------------|------------|-------------|-------|-------------------|-------------|------------|-------|--------|-----------|-------|------|------|--|
|                              |           | ENROLL      | %        | 1991-92             | EST.        | DIFF        | BASIC     | ADDITIONAL | STATE   | TOTAL      | BASIC      | ADDITIONAL  | STATE | TOTAL             | DIFF        | MILL       | EST   |        |           |       |      |      |  |
|                              |           | 9-20-92     | 1991-92  | 1991-92             | 1992-93     | (5 - 4)     | AID       | GUARANTEE  | AID/    | INCOME     | AID        | GUARANTEE   | AID/  | INCOME            | AID         | GUARANTEE  | AID/  | INCOME | (14 - 10) | EQUIV | 1991 | 1992 |  |
| RENO                         | 078       |             |          |                     |             |             |           |            |         |            |            |             |       |                   |             |            |       |        |           |       |      |      |  |
| RUNLER                       | 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  | 5,361,111   | 0     | 0                 | 5,361,111   | 1,869,094  | 34.23 | 67.96  | 32.97     |       |      |      |  |
| 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    | 1,029,833   | 0     | 0                 | 1,029,833   | 221,388    | 21.75 | 52.61  | 25.39     |       |      |      |  |
| BELLEVILLE                   | D0427     | 659.0       | 4,936.22 | 1.5                 | 3,250,498   | 3,301,761   | 51,263    | 1,393,388  | 0       | 224,856    | 1,618,244  | 2,321,638   | 0     | 0                 | 2,321,638   | 703,394    | 36.10 | 65.35  | 20.00     |       |      |      |  |
| HILLCREST RURAL              | D0455     | 143.5       | 6,749.34 | 0.0                 | 975,279     | 975,280     | 1         | 326,961    | 0       | 41,593     | 368,554    | 615,889     | 0     | 0                 | 615,889     | 247,335    | 39.76 | 71.62  | 20.00     |       |      |      |  |
| 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  | 2,186,221   | 0     | 0                 | 2,186,221   | 491,284    | 31.77 | 49.18  | 20.00     |       |      |      |  |
| CHASE                        | D0401     | 180.0       | 6,634.33 | 0.5                 | 1,210,765   | 1,216,819   | 6,054     | 0          | 229,303 | 60,276     | 289,579    | 474,626     | 0     | 0                 | 474,626     | 185,047    | 13.15 | 45.85  | 27.76     |       |      |      |  |
| 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  | 2,985,533   | 0     | 0                 | 2,985,533   | 646,016    | 31.72 | 61.54  | 25.52     |       |      |      |  |
| 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    | 1,014,088   | 0     | 0                 | 1,014,088   | 277,098    | 11.97 | 56.00  | 39.85     |       |      |      |  |
| RILEY                        | 081       |             |          |                     |             |             |           |            |         |            |            |             |       |                   |             |            |       |        |           |       |      |      |  |
| RILEY COUNTY                 | D0378     | 584.5       | 4,433.57 | 5.2                 | 2,560,388   | 2,725,009   | 164,621   | 1,528,866  | 0       | 149,763    | 1,678,629  | 2,108,407   | 0     | 0                 | 2,108,407   | 429,778    | 41.62 | 55.49  | 20.31     |       |      |      |  |
| MANHATTAN                    | D0383     | 6,535.0     | 3,385.15 | 6.4                 | 21,448,957  | 23,543,318  | 2,094,361 | 4,611,751  | 474,611 | 2,637,500  | 7,923,862  | 14,932,331  | 0     | 0                 | 14,932,331  | 7,006,469  | 43.16 | 74.17  | 32.52     |       |      |      |  |
| BLUE VALLEY                  | D0384     | 265.0       | 4,934.62 | 1.5                 | 1,395,018   | 1,415,943   | 20,925    | 735,484    | 0       | 67,016     | 802,500    | 1,022,265   | 0     | 0                 | 1,022,265   | 219,765    | 28.48 | 54.80  | 20.00     |       |      |      |  |
| ROOKS                        | 082       |             |          |                     |             |             |           |            |         |            |            |             |       |                   |             |            |       |        |           |       |      |      |  |
| PALCO                        | D0269     | 178.0       | 6,490.03 | 0.5                 | 1,203,901   | 1,209,920   | 6,019     | 0          | 205,576 | 86,192     | 291,768    | 251,591     | 0     | 0                 | 251,591     | -40,177    | -2.21 | 43.17  | 48.07     |       |      |      |  |
| 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  | 1,247,681   | 0     | 0                 | 1,247,681   | 131,678    | 4.59  | 47.51  | 42.61     |       |      |      |  |
| STOCKTON                     | D0271     | 424.0       | 4,661.31 | 3.9                 | 1,957,750   | 2,052,542   | 94,792    | 435,674    | 310,199 | 129,382    | 875,255    | 1,237,629   | 0     | 0                 | 1,237,629   | 362,374    | 18.87 | 49.27  | 29.92     |       |      |      |  |
| RUSH                         | 083       |             |          |                     |             |             |           |            |         |            |            |             |       |                   |             |            |       |        |           |       |      |      |  |
| LACROSSE                     | D0395     | 347.0       | 5,935.68 | 0.5                 | 2,060,665   | 2,076,935   | 16,290    | 0          | 482,878 | 160,748    | 643,626    | 958,992     | 0     | 0                 | 958,992     | 315,366    | 13.91 | 51.25  | 33.09     |       |      |      |  |
| 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  | 1,280,262   | 0     | 0                 | 1,280,262   | 264,673    | 17.28 | 44.59  | 22.99     |       |      |      |  |
| RUSSELL                      | 084       |             |          |                     |             |             |           |            |         |            |            |             |       |                   |             |            |       |        |           |       |      |      |  |
| PARADISE                     | D0399     | 133.0       | 8,211.69 | 0.0                 | 1,174,272   | 1,174,272   | 0         | 0          | 76,843  | 48,792     | 125,635    | 0           | 0     | 0                 | -125,635    | -6.73      | 50.65 | 62.68  |           |       |      |      |  |
| 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  | 2,989,727   | 0     | 0                 | 2,989,727   | 1,557,692  | 27.55 | 69.11  | 34.29     |       |      |      |  |
| 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  | 16,666,626  | 0     | 0                 | 16,666,626  | 8,037,004  | 45.39 | 75.96  | 26.26     |       |      |      |  |
| SOUTHEAST OF SA              | 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  | 1,780,353   | 0     | 0                 | 1,780,353   | 597,886    | 19.61 | 42.11  | 20.00     |       |      |      |  |
| ELL-SALINE                   | D0307     | 385.0       | 4,920.61 | 1.5                 | 1,884,594   | 1,922,852   | 38,258    | 1,233,872  | 0       | 59,958     | 1,293,830  | 1,525,982   | 0     | 0                 | 1,525,982   | 232,152    | 28.96 | 40.98  | 20.00     |       |      |      |  |
| 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    | 1,759,356  | 2,973,707   | 0     | 0                 | 2,973,707   | 1,214,151  | 28.54 | 56.72  | 21.80     |       |      |      |  |
| SEDGWICK                     | 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 | 102,003,154 | 0     | 0                 | 102,003,154 | 62,513,048 | 41.66 | 85.47  | 34.04     |       |      |      |  |
| DERBY                        | D0260     | 6,225.0     | 3,537.12 | 6.4                 | 21,298,083  | 23,427,788  | 2,169,705 | 8,225,172  | 700,000 | 1,772,649  | 10,697,821 | 16,238,333  | 0     | 0                 | 16,238,333  | 5,540,512  | 40.82 | 74.58  | 40.33     |       |      |      |  |
| HAYSVILLE                    | D0261     | 3,502.0     | 3,415.10 | 6.4                 | 11,768,433  | 12,725,112  | 956,679   | 5,894,118  | 0       | 801,136    | 6,695,254  | 9,728,485   | 0     | 0                 | 9,728,485   | 3,033,231  | 54.26 | 76.54  | 24.12     |       |      |      |  |
| VALLEY CENTER P              | D0262     | 2,135.0     | 3,332.01 | 7.4                 | 6,968,900   | 7,640,268   | 671,368   | 2,871,761  | 177,706 | 671,399    | 3,720,866  | 5,580,366   | 0     | 0                 | 5,580,366   | 1,859,500  | 48.11 | 74.24  | 32.13     |       |      |      |  |
| MULVANE                      | D0263     | 1,975.0     | 2,720.28 | 1.9                 | 5,190,562   | 6,224,647   | 1,034,085 | 2,761,787  | 0       | 625,661    | 3,387,448  | 5,011,597   | 0     | 0                 | 5,011,597   | 1,624,149  | 66.22 | 51.06  | 20.84     |       |      |      |  |
| CLEARWATER                   | D0264     | 1,020.0     | 3,992.26 | 4.2                 | 4,072,108   | 4,243,027   | 170,919   | 1,773,798  | 132,431 | 366,792    | 2,273,021  | 3,061,919   | 0     | 0                 | 3,061,919   | 788,898    | 28.80 | 60.54  | 29.77     |       |      |      |  |
| GODDARD                      | D0265     | 2,240.0     | 3,688.33 | 3.2                 | 7,776,847   | 8,525,440   | 748,593   | 2,433,398  | 35,917  | 693,723    | 3,163,038  | 5,863,822   | 0     | 0                 | 5,863,822   | 2,700,784  | 55.81 | 79.32  | 22.11     |       |      |      |  |

| COUNTY NAME     | DISTRICT NAME | EST ENROLL | PER-1000 | GENERAL FUND BUDGET |            |            |           |                | ESTIMATED 1992-93 |                 |            |                |           | TAX RATE        |            |                   |                   |
|-----------------|---------------|------------|----------|---------------------|------------|------------|-----------|----------------|-------------------|-----------------|------------|----------------|-----------|-----------------|------------|-------------------|-------------------|
|                 |               |            |          | 1991-92             | 1992-93    | DIFF       | BASIC AID | ADDITIONAL AID | STATE AID         | TOTAL STATE AID | BASIC AID  | ADDITIONAL AID | STATE AID | TOTAL STATE AID | DIFF       | MILL              | EST               |
| *****           |               |            |          |                     |            |            |           |                |                   |                 |            |                |           |                 |            |                   |                   |
| SEDGWICK 087    |               |            |          |                     |            |            |           |                |                   |                 |            |                |           |                 |            |                   |                   |
| MAIZE           | 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  | 10,142,945     | 0         | 0               | 10,142,945 | 3,073,065         | 62.84 60.97 20.00 |
| RENWICK         | D0267         | 1,460.0    | 4,210.49 | 0.5                 | 5,949,427  | 6,178,048  | 228,621   | 2,341,523      | 63,203            | 403,188         | 2,807,914  | 4,330,102      | 0         | 0               | 4,330,102  | 1,522,188         | 40.21 75.32 26.51 |
| CHENEY          | D0268         | 603.0      | 4,156.63 | 12.2                | 2,392,972  | 2,812,488  | 419,516   | 1,257,569      | 9,006             | 188,003         | 1,454,578  | 2,206,372      | 0         | 0               | 2,206,372  | 751,794           | 56.15 56.63 22.64 |
| SEWARD 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  | 7,383,628      | 0         | 0               | 7,383,628  | 3,061,580         | 27.20 60.80 34.19 |
| KIBMET-PLAINS   | D0483         | 590.0      | 4,414.95 | 5.1                 | 2,640,143  | 2,774,026  | 133,883   | 0              | 661,691           | 151,277         | 812,968    | 1,187,056      | 0         | 0               | 1,187,056  | 374,088           | 9.52 43.21 34.93  |
| 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  | 6,726,184      | 0         | 0               | 6,726,184  | 3,449,149         | 32.08 72.68 38.22 |
| 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  | 2,388,027      | 0         | 0               | 2,388,027  | 457,466           | 41.14 57.14 20.00 |
| 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  | 8,570,381      | 0         | 0               | 8,570,381  | 4,984,507         | 31.87 62.30 36.87 |
| 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  | 7,918,176      | 0         | 0               | 7,918,176  | 2,734,411         | 34.72 65.87 33.00 |
| 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 | 32,101,034     | 0         | 0               | 32,101,034 | 17,789,478        | 39.48 83.78 33.92 |
| SHERIDAN 090    |               |            |          |                     |            |            |           |                |                   |                 |            |                |           |                 |            |                   |                   |
| HIXIE 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  | 1,511,051      | 0         | 0               | 1,511,051  | 404,180           | 19.17 55.25 31.09 |
| SHERMAN 091     |               |            |          |                     |            |            |           |                |                   |                 |            |                |           |                 |            |                   |                   |
| GOODLAND        | D0352         | 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  | 3,151,607      | 0         | 0               | 3,151,607  | 1,164,353         | 26.88 55.96 20.49 |
| 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  | 2,137,167      | 0         | 0               | 2,137,167  | 715,784           | 35.11 73.70 33.86 |
| 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    | 781,503        | 0         | 0               | 781,503    | 196,258           | 29.22 71.16 30.45 |
| 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    | 985,108        | 0         | 0               | 985,108    | 281,263           | 18.10 65.68 41.89 |
| 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    | 1,208,872      | 0         | 0               | 1,208,872  | 331,231           | 12.71 50.93 35.57 |
| HACKVILLE       | D0351         | 285.5      | 6,216.17 | 0.5                 | 1,768,501  | 1,783,590  | 15,089    | 0              | 161,949           | 93,999          | 255,948    | 370,209        | 0         | 0               | 370,209    | 114,261           | 3.98 39.19 34.76  |
| 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         | 0               | -228,630   | -3.26 34.90 41.98 |                   |
| STEVENS 095     |               |            |          |                     |            |            |           |                |                   |                 |            |                |           |                 |            |                   |                   |
| MOSCOW PUBLIC S | D0209         | 170.0      | 9,978.45 | 0.0                 | 1,597,550  | 1,696,337  | 98,787    | 0              | 59,154            | 0               | 59,154     | 0              | 0         | 0               | -59,154    | -0.77 17.77 38.38 |                   |
| HUGGTON PUBLIC  | D0210         | 1,005.0    | 5,062.19 | 0.5                 | 5,012,073  | 5,112,938  | 100,865   | 0              | 357,486           | 0               | 357,486    | 0              | 0         | 0               | -357,486   | -1.50 18.36 29.34 |                   |
| SUMNER 096      |               |            |          |                     |            |            |           |                |                   |                 |            |                |           |                 |            |                   |                   |
| MELLINGTON      | 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  | 5,291,146      | 0         | 0               | 5,291,146  | 1,725,924         | 44.28 74.80 29.34 |
| 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  | 1,926,147      | 0         | 0               | 1,926,147  | 536,970           | 45.77 69.45 20.00 |
| BELLE PLAINE    | D0357         | 750.0      | 4,522.21 | 1.5                 | 3,360,000  | 3,442,530  | 82,530    | 2,145,794      | 0                 | 241,067         | 2,386,861  | 2,878,441      | 0         | 0               | 2,878,441  | 491,580           | 44.74 68.21 20.00 |
| OXFORD          | D0358         | 445.0      | 4,022.72 | 19.4                | 1,820,282  | 2,173,810  | 353,528   | 1,031,620      | 27,388            | 116,946         | 1,175,954  | 1,689,410      | 0         | 0               | 1,689,410  | 512,456           | 49.21 54.29 33.88 |
| 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    | 727,472        | 0         | 0               | 727,472    | 292,563           | 31.55 67.35 22.72 |
| CALDWELL        | D0360         | 324.0      | 5,366.08 | 1.2                 | 1,668,850  | 1,759,650  | 90,800    | 662,635        | 0                 | 106,703         | 769,338    | 1,212,488      | 0         | 0               | 1,212,488  | 443,150           | 39.80 68.97 23.70 |
| SOUTH HAVEN     | D0509         | 220.0      | 4,696.09 | 3.6                 | 1,063,664  | 1,101,605  | 37,941    | 516,241        | 0                 | 51,649          | 567,890    | 801,566        | 0         | 0               | 801,566    | 232,676           | 32.13 63.01 24.28 |

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| COUNTY NAME     | DISTRICT NAME | EST          | BUDGET PER-   |         | GENERAL FUND BUDGET |             |           |             |                | ESTIMATED 1992-93 |                 |            |                |                  | TAX RATE-       |            |          |       |       |
|-----------------|---------------|--------------|---------------|---------|---------------------|-------------|-----------|-------------|----------------|-------------------|-----------------|------------|----------------|------------------|-----------------|------------|----------|-------|-------|
|                 |               |              | 9-20-92       | 1991-92 | 1991-92             | 1992-93     | DIFF      | BASIC AID   | ADDITIONAL AID | STATE AID/INCOME  | TOTAL STATE AID | BASIC AID  | ADDITIONAL AID | STATE AID/INCOME | TOTAL STATE AID | DIFF       | MILL     | EST   |       |
| THOMAS          | 097           |              |               |         |                     |             |           |             |                |                   |                 |            |                |                  |                 |            |          |       |       |
| BREMSTER        | D0314         | 142.0        | 6,501.77      | 0.5     | 920,000             | 927,868     | 7,868     | 0           | 62,977         | 47,223            | 110,200         | 366,459    | 0              | 0                | 366,459         | 256.259    | 23.44    | 64.43 | 31.35 |
| 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       | 3,755,218  | 0              | 0                | 3,755,218       | 1,339,094  | 34.04    | 47.96 | 20.00 |
| 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         | 540,752    | 0              | 0                | 540,752         | 249,617    | 29.35    | 59.81 | 20.00 |
| TREGO           | 098           |              |               |         |                     |             |           |             |                |                   |                 |            |                |                  |                 |            |          |       |       |
| WAKEENEY        | D0208         | 602.0        | 4,826.54      | 1.5     | 2,924,866           | 2,968,758   | 43,872    | 953,240     | 284,131        | 173,373           | 1,410,744       | 1,871,034  | 0              | 0                | 1,871,034       | 460,290    | 18.60    | 49.77 | 26.14 |
| WABAUNSEE       | 099           |              |               |         |                     |             |           |             |                |                   |                 |            |                |                  |                 |            |          |       |       |
| MILL CREEK WALL | D0329         | 545.0        | 4,470.77      | 4.6     | 2,532,246           | 2,647,761   | 115,515   | 1,029,821   | 81,753         | 285,984           | 1,397,558       | 1,865,068  | 0              | 0                | 1,865,068       | 467,510    | 29.17    | 60.39 | 31.53 |
| WABAUNSEE 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       | 2,309,644  | 0              | 0                | 2,309,644       | 414,139    | 27.94    | 64.03 | 29.12 |
| 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         | 850,909    | 0              | 0                | 850,909         | 304,434    | 21.42    | 60.77 | 32.55 |
| WESKAW          | D0242         | 105.5        | 7,082.13      | 0.0     | 733,000             | 747,165     | 14,165    | 0           | 153,794        | 22,142            | 175,936         | 330,314    | 0              | 0                | 330,314         | 154,378    | 20.65    | 61.55 | 34.10 |
| 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         | 700,767    | 0              | 0                | 700,767         | 172,022    | 21.12    | 49.66 | 20.26 |
| WASHINGTON SCHO | 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       | 1,673,965  | 0              | 0                | 1,673,965       | 356,506    | 37.45    | 55.84 | 20.00 |
| 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         | 1,267,470  | 0              | 0                | 1,267,470       | 452,594    | 26.33    | 60.70 | 24.25 |
| 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       | 1,460,309  | 0              | 0                | 1,460,309       | 313,207    | 20.81    | 51.20 | 24.70 |
| WICHITA         | 102           |              |               |         |                     |             |           |             |                |                   |                 |            |                |                  |                 |            |          |       |       |
| LEDZI           | D0467         | 576.0        | 5,008.20      | 1.5     | 2,969,862           | 3,014,409   | 44,547    | 515,472     | 0              | 333,669           | 849,141         | 1,739,254  | 0              | 0                | 1,739,254       | 890,113    | 32.89    | 68.51 | 24.48 |
| 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       | 1,643,251  | 0              | 0                | 1,643,251       | 279,202    | 30.00    | 39.00 | 20.00 |
| NEODESHA        | 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       | 2,954,460  | 0              | 0                | 2,954,460       | 443,185    | 33.17    | 38.27 | 20.00 |
| 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       | 3,188,695  | 0              | 0                | 3,188,695       | 697,624    | 30.64    | 63.42 | 24.58 |
| WOODSON         | 104           |              |               |         |                     |             |           |             |                |                   |                 |            |                |                  |                 |            |          |       |       |
| YATES CENTER    | D0366         | 600.0        | 3,874.09      | 1.1     | 2,400,000           | 2,858,646   | 458,646   | 1,095,232   | 184,499        | 157,698           | 1,437,429       | 2,027,103  | 0              | 0                | 2,027,103       | 589,674    | 29.99    | 43.38 | 35.23 |
| MYANDOTTE       | 105           |              |               |         |                     |             |           |             |                |                   |                 |            |                |                  |                 |            |          |       |       |
| TURNER-KANSAS C | D0202         | 3,860.0      | 3,599.75      | 5.7     | 13,794,952          | 14,691,160  | 896,208   | 5,964,951   | 700,000        | 672,933           | 7,337,884       | 10,377,570 | 0              | 0                | 10,377,570      | 3,039,686  | 36.85    | 69.30 | 32.20 |
| 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       | 3,469,277  | 0              | 0                | 3,469,277       | 411,942    | 10.31    | 51.04 | 45.08 |
| 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       | 5,455,154  | 0              | 0                | 5,455,154       | 1,760,440  | 35.54    | 75.05 | 37.54 |
| 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      | 60,490,754 | 0              | 0                | 60,490,754      | 16,009,246 | 38.25    | 57.27 | 20.00 |
| *****           |               |              |               |         |                     |             |           |             |                |                   |                 |            |                |                  |                 |            |          |       |       |
| STATE TOTALS    |               | 429,493.9    | 692.8         |         | 1,793,373,300       | 470,326,779 |           | 201,701,534 |                |                   | 1,107,033,704   |            | 0              | 0                | 380,972,519     | 17,279.73  |          |       |       |
|                 |               | 1,500,962.80 | 1,719,082,542 |         | 74,290,758          | 54,032,872  |           | 726,061,185 |                |                   |                 |            | 0              | 0                | 1,107,033,704   | 8,964.86   | 8,364.48 |       |       |

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