

Approved WED. 5-6-92
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. ~~XXXX~~ on Tuesday, March 31 (1st meeting), 1992 in room 519-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
Dale Dennis, Assistant Commissioner, KS State Board of Education

Chairman Dan Thiessen called the meeting to order at 11:10 a.m. and said the agenda today will be working on the funding for the Education Proposal that the Senate Education Committee has completed action on. He said, another purpose of the meeting is to see if any committee member needs additional information that Research may be working, for the committee, and he recognized Ben Barrett, Associate Director, Legislative Research Department.

Ben Barrett said the Senate Education Committee's proposal is a revision of the school district's equalization act, and that it replaces the different school finance approach that was included in the House Bill.

He said, the main changes in the bill are, the budget pupil control for the 1992-1993 school year which is, 100.5% to 100.3% so the increase per pupil is $\frac{1}{2}\%$ -3%.

He said, the 3 year merger at the 4th and 5th enrollment category is not affected by the committee changes, and that merger continues to stay on course. There is added to the proposal a minimum expenditure requirement, that no school district would be allowed to budget or spend less than 90% of the median budget per pupil of the districts enrollment category in the prior year. He said, the bill has a cap on high expenditure districts, and the districts who budgets per pupil exceed the median in its enrollment category for a prior year by more than 125%, would not be allowed any increase in its budget per pupil percentage of growth in the subsequent school year.

The income tax rebate of 24% at the present time is phased out so that the entire rebate in 1992-1993 would be 18%, the following year 12%, the next year 6% and in 1995-1996 would be gone, he said, the income tax rebate is tied to the taxable income component of district wealth, so the taxable component of district wealth is phased out on the same schedule that the income tax rebate is phased out so that by the 1995-1996 school year, the definition of district wealth will consist only of the assessed valuation of the district.

The income tax rebate would be made, an element of local effort under the proposal, and he said, it does not count as any part of the local effort at the present time, and the reason for the change. He said, the mineral production tax receipts that some school districts receive would, for the first time be equalized, and the would be counted as part of the districts local effort in computing its state aid money.

He said, added to the law would be a minimum 25 mill levy that all school districts would have to impose, and there is also a re-capture provision, meaning that, a school district, when taking into account its local effort, including its income tax rebate would not be required to levy as many as 25 mills to fully fund its budget, but would have to levy its 25 mills under this plan, and the difference between, what is produced by the 25 mills, might otherwise would be required to be levied under the budget, is remitted to the State and then is used to help fund a school finance program.

He said, the re-capture provision included in the plan, replaces a penalty provision that is in the law at the present time, for school districts to levy $\frac{3}{5}$ ths of the minimum general fund tax rate, may forfeit all or a portion of their various categorical aids, and he said, that provision is gone and replaced by this re-capture provision.

He said, the hold harmless provision under the current law which phases out in a 2 year period are eliminated as far as this plan, and school districts were authorized to levy 2 mills for technological education by the 1991 legislation, and a number of

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION,

room 519-S, Statehouse, at 11:00 a.m. ~~xxxx~~ on Tuesday, March 31 (1st meeting), 1992.

districts took advantage of that tax levying authority, and under this plan the technology levy is equalized, and the amount that the school districts levied in 1991, would be added to the 1991-1992 base budget, so when the 1992-1993 budget controls are applied to school districts, that amount would be equalized as part of the base funding of the school districts.

He said, these are the distribution components of the changes adopted by the Senate Education Committee, and he said, the committee also added some reform elements which he said, the most significant is the one that increases the school term. He said, presently we have for grades one through eleven, a minimum school term of 180, 6 hour days, or 1080 hours, and under this plan, there would still be 180, but would be 6½ hour days, and the new minimum hours would be 1170, for grades one through 11.

He said, a special provision is applied to grade twelve, and kindergarten, now is 2½ hours for 180 days, is left unchanged. **(NO WRITTEN TESTIMONY)**

After committee discussion, Chairman Thiessen recognized Dale Dennis, Assistant Commissioner, KS State Board of Education.

Dale Dennis said attached to his hand-out is a computer print-out (L92C6) which makes an effort to show the effects of the school finance plan as approved by the Senate Education Committee. He said, the principal provisions of this plan are outlined, on the list page of his hand-out. (1)Budget Controls. (2)District wealth. (3)Income Tax Rebate. (4)Equalizes technology levy. (5)No hold harmless. (6)Minimum Levy.

Mr. Dennis, turned the committee members attention to page 2 of his hand-out and he reviewed and explained all the concepts from (1) through (6) of his hand-out. **(ATTACHMENT 1)**

After committee discussion and questions by the members to Mr. Dennis, and answered by Mr. Dennis, The Chairman thanked Ben Barrett, and Dale Dennis for explaining all the components by the Senate Education Committee.

Chairman Thiessen said the committee's time has ran out, and he said, the committee will meet again on adjournment of the Senate, and he adjourned the meeting at 12:12 p.m.

GUEST LIST

COMMITTEE: ASSESSMENT & TAXATION

DATE: TUES-3-31-92

NAME (PLEASE PRINT)	ADDRESS	COMPANY/ORGANIZATION
<i>Patrick Wesley</i>	Topeka	McGill Assoc.
JOE GRANT	"	KCL
HAROLD PITT	"	AARP-CETF
TONI WHEELER	TOPEKA	SEN. KARR'S STAFF
Jan Mcclenahan	Hiawatha	BCK-SEC
Bev Brock	Hiawatha	BCK-SEC
Ruth Wilkin	Topeka	HWV of KS
BEV BRADLEY	TOPEKA	KS Assoc of Counties
Trudy ARON	"	Am Inst of Architects
JANET STUBBS	"	HBA of KS
Scott Hessel	Topeka	Kansas Inc.
Wanda Axt	"	U.S.D. # 500
Mark Tallman	"	KASR
Imke REECHT	"	AT+T
DAVID Nichols	"	SWRT
DENNY KOCH	"	SWRT
BOB Totten	"	KS Contractors Association
JOE Rick Kubaugh	Topeka	KS Live Steel Assoc.
Jim Ludwig	"	KPL
Jim Mazzo	"	KBA
<i>Shelly Smith</i>	<i>Wichita</i>	<i>KASEA</i>
Christy Young	Topeka	Topeka Chamber
<i>Pat Brown</i>	KS	KP LPR Dealer
Katharine Weickert	Topeka	USA
Louise Wyrick	Kismet	none

GUEST LIST

COMMITTEE: ASSESSMENT & TAXATION

DATE: 3-31-92

NAME (PLEASE PRINT)	ADDRESS	COMPANY/ORGANIZATION
Ken Bohu	Topeka	4th Enrolment USA's
Curt Carpenter	Great Bend	: West Plains
George Goebel	Topeka	AARP-SLCCCTF
Jim Allen	"	XI th Cmt - Assoc
George Barber	"	Barber's Assoc's
T.O. ANDERSON	"	KSCPA
SUSAN SOMERS	"	KSCPA
Bernie Koch	Wichita	Wichita Chamber
Robin Nichols	"	USD 259
D. Clements	Wichita	Fagle
Jacque Dantes	Topeka	SE E
Bob Corkins	"	KCCI
Beth Runnbaum	Topeka	CURB
Julie N. Kern	Top	MESA
Dan Haas	Overland Park	KCPK
Harriet Lange	Topeka	KAB
Reed W. JAVIS	Topeka	KDOT
Chuck Stokes	"	KBA
Paul E. Fleener	Manhattan	Kansas Farm Bureau
JOHN KOEPEKE	Topeka	KASB
KAREN FRANCE	TOPEKA	KAR
Don Schmucke	Topeka	KIOGA
Steve Miller	Days	Sunflower Electric
Dennis ZIMMERMAN	ULYSES	Ch. of Eco Development
Frank Kumpke	Topeka	KMHA

Kansas State Board of Education

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

March 31, 1992

TO: Chief School Administrators

FROM: Dale M. Dennis, Asst. Commissioner
Veryl D. Peter, Director, LEA Finance

SUBJECT: Substitute for House Bill 2892
(Proposed School Finance Plan)

Attached is a computer printout (L9206) which makes an effort to show the effects of the school finance plan as approved by the Senate Education Committee on Tuesday, March 31, 1992. The principal provisions of this plan are outlined below.

- * Budget controls--.5% - 3.0% plus 5.9% for 4th enrollment category not to exceed median of 5th enrollment category. 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 and 18% taxable income
- * Income Tax Rebate--18% (1992-93); 12% (1993-94); 6% (1994-95); zero thereafter
- * Equalizes technology levy
- * No hold harmless
- * Minimum Levy--25 mills (If 25 mills overfunds the school district budget, the difference is sent to state)

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

SENATE ASSES. & TAX
3-31-91 1ST. MTG.
ATT. 1-1

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

	Estimated Current Law 1991-92	Proposed Plan 1992-93
USD General Fund Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority	\$ -----	\$ 1,805,695
	-----	24,000
TOTAL	\$ 1,718,666	\$ 1,829,695
General State Aid Basic Additional Guarantee	\$ 477,235 49,742	\$ 880,837 0
SUBTOTAL	\$ 526,977	\$ 880,837
Special Provision for Appeals Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority (d)	0	13,063
TOTAL General State Aid	\$ 526,977	\$ 893,900
Income Tax Rebate	201,692	155,000
TOTAL, General Aid, SDAVTR, & Rebate	\$ 728,669	\$ 1,048,900
Transportation Aid	44,550	44,550(e)
GRAND TOTAL Increase over 1990-91	\$ 773,219	\$ 1,093,450 320,231
State Aid Ratio (b)	30.7%	48.9%
State Aid and Income Tax Ratio (c)	42.2%	57.3%
Est. Property Tax Increase	\$ 125,799	\$ (280,252)(f)
Est. KPERS Requirement		
Est. KPERS Increase over 1991-92		

- a) Based on latest information available
b) General state aid divided by general fund budget
c) General state aid, income tax rebate, and SDAVTRF divided by
general fund budget
d) Estimated amount to fund appeals to State Board of Tax Appeals for
operating cost due to construction, etc.
e) Based on current year appropriation
f) Mill levies computed in Column 18 assumes each school district will have the
same cash balance on July 1, 1992, as they had the prior year

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

	Current Law	Proposed Plan
Basic Budget Controls	3% - 9%	.5%-3.0% 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.	4.556%
District Wealth	Two-year average of assessed val. and taxable income	Assessed val. and 18% taxable income
Income Tax Rebate	24% of liability before credits for taxes paid to another state.	18% of liability before credits for taxes paid to another state
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 severance 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	0-199.9 200-399.9 400-1,999.9 2,000-9,999.9 10,000 and over	Same
Techology Levy	Limit 2 mills	Equalized
Minimum Levy	Reduce categorical aid until general fund equals 60% of median levy	25 mills

PREPARED BY: State Department of Education and
Legislative Research Department
Computer Printout: L92C6
Date: March 30, 1992

*In addition, prior year's increases in social security, insurance, utilities, and unused budget authority. (Authorizes up to 2.5% of unused budget authority in 1992-93.)

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

1-4

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

	Actual <u>1991-92</u>	Proposed Plan <u>1992-93</u>
General Fund Budget Limitations	1%-2% plus 1% subject to protest petition	.5%-3.0% plus 5.9% for 4th enr. cat. not to exceed median of 5th cat., min. 90% of median, & no inc. if 125% of median
Est. General Fund Budget	1,718,666	1,829,695
Percent Budget Increase	4.4%	6.5%*
General State Aid (inc. add. guar.)	526,977	883,900
Income Tax Rebate (a)	201,692	155,000
Ratio of General State Aid and Income Tax Rebate to Budget	42.2%	57.3%
Est. Property Tax Increase (b)	125,799	(280,252)
Est. Property Tax Rate Increase	8.6 mills	(18.7 mills)
Est. Percent Increase in Teacher Salaries (b)	3.5%	5.9%**

General Assumptions

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

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

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

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%-3.0% 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

PAGE

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

ALLEN	001																
HARRISON VALLEY	D0256	362.0	4.347	0.411	1,623,616	1,816,555	192,937	740,171	138,870	117,753	996,794	1,140,930	0	89,495	1,230,425	233,631	20.30 46.90 44.44
IOLA	D0257	1,790.0	3.488	7.4 3.0	6,243,101	6,432,186	189,085	3,361,546	0	477,506	3,839,046	4,499,157	0	362,913	4,862,070	1,023,024	37.71 71.03 30.08
HUMBOLDT	D0258	610.0	4.531	6.1 3.0	2,827,725	2,912,557	84,832	1,568,931	69,186	160,894	1,799,011	2,041,980	0	122,284	2,164,264	365,253	24.43 60.43 35.59

ANDERSON	002																
CARNETT	D0365	1,040.0	4.239	5.4 3.0	4,407,000	4,541,399	134,399	1,665,083	227,639	357,989	2,250,711	2,736,162	0	272,081	3,008,243	757,532	24.90 54.25 26.95
CREST	D0479	316.0	4.873	8.2 3.0	1,545,000	1,591,350	46,350	880,823	132,927	58,139	1,071,889	1,131,679	0	44,187	1,175,866	103,977	12.08 50.17 41.87

ATCHISON	003																
ATCHISON CO EDU	D0377	768.5	5.150	8.4 0.5	3,958,422	3,978,209	19,787	1,934,760	20,681	205,993	2,161,434	2,576,121	0	156,561	2,732,682	571,240	28.01 63.99 27.03
ATCHISON PUBLIC	D0409	1,685.8	3.639	8.4 3.0	6,156,417	6,341,126	184,709	2,215,317	77,256	737,258	3,029,831	3,681,435	0	560,336	4,241,771	1,211,940	32.41 63.00 26.60

BARBER	004																
BARBER COUNTY N	D0254	750.0	4.395	8.6 3.0	3,367,232	3,468,249	101,017	475,442	608,749	244,842	1,329,033	1,541,932	0	186,087	1,728,019	398,986	10.86 48.34 37.79
SOUTH BARBER	D0255	320.0	5.087	5.2 3.0	1,671,249	1,721,389	50,140	41,553	319,782	110,550	471,885	558,268	0	84,021	642,289	170,404	7.86 50.55 43.42

BARTON	005																
CLAFLIN	D0354	300.0	5.574	6.7 0.5	1,588,782	1,680,762	91,980	307,662	224,504	97,877	630,043	777,206	0	74,389	851,595	221,552	14.74 57.87 46.93
ELLINWOOD PUBLI	D0355	575.0	5.115	3.0 2.1	2,895,773	3,001,776	106,003	1,048,367	309,973	192,920	1,551,260	1,718,813	0	146,625	1,865,438	314,178	14.86 47.78 35.22
GREAT BEND	D0428	3,370.0	3.206	5.2 8.9	10,805,000	11,767,703	962,703	1,857,640	700,000	1,587,742	4,145,382	5,763,278	0	1,206,728	6,970,006	2,824,624	32.87 66.56 38.81
HOISINGTON	D0431	770.0	4.274	5.9 3.7	3,338,886	3,461,062	122,176	1,351,941	221,807	244,967	1,818,715	2,122,635	0	186,181	2,308,816	490,101	20.69 51.05 30.64

BOURBON	006																
FORT SCOTT	D0234	2,030.0	3.178	4.1 8.9	6,592,349	7,179,062	586,713	2,568,796	211,178	718,752	3,498,726	4,399,915	0	546,271	4,946,186	1,447,460	36.34 68.56 41.21
UNIONTOWN	D0235	485.0	4.594	3.2 3.6	2,265,000	2,345,709	80,709	1,400,172	62,723	87,031	1,549,926	1,761,435	0	66,146	1,827,581	277,655	26.71 38.29 25.00

BROWN	007																
HIAMATHA	D0415	1,215.0	4.209	2.5 3.0	5,120,127	5,273,739	153,612	2,199,659	137,117	363,421	2,700,197	3,307,151	0	276,210	3,583,361	883,164	28.55 62.68 31.09
SOUTH BROWN COU	D0430	690.0	4.532	4.8 3.0	3,109,280	3,221,231	111,951	1,875,983	85,211	148,493	2,109,687	2,355,057	0	112,858	2,467,915	358,228	26.18 57.71 34.19

BUTLER	008																
LEON	D0205	790.0	3.925	9.6 11.5	3,079,913	3,497,449	417,536	1,702,010	23,860	181,332	1,907,202	2,470,673	0	137,818	2,608,491	701,289	39.90 49.24 29.83
REMINGTON-WHITE	D0206	525.0	5.259	8.2 0.6	2,685,140	2,777,749	92,609	905,021	110,982	183,102	1,199,105	1,574,695	0	139,163	1,713,858	514,753	27.60 64.45 34.03
CIRCLE	D0375	1,294.0	4.165	1.8 3.0	5,393,902	5,555,731	161,829	977,339	700,000	376,595	2,053,934	2,551,726	0	286,223	2,837,949	784,015	14.81 48.42 32.83
ANDOVER	D0385	1,749.0	3.609	7.0 3.0	6,167,171	6,502,765	335,594	1,859,531	70,351	683,914	2,613,796	3,662,673	0	519,793	4,182,466	1,568,670	38.41 78.26 38.14
ROSE HILL PUBLI	D0394	1,524.0	4.075	6.5 0.9	5,864,855	6,269,782	404,927	3,445,155	0	456,606	3,901,761	4,658,735	0	347,033	5,005,768	1,104,007	56.94 80.47 33.94
DOUGLASS PUBLIC	D0396	775.0	4.760	5.9 3.0	3,597,101	3,800,143	203,042	2,366,788	0	220,253	2,587,041	2,982,385	0	167,398	3,149,783	562,742	52.30 55.21 25.00
AUGUSTA	D0402	2,126.6	3.232	2.3 8.9	6,726,604	7,485,419	758,815	2,624,212	0	845,048	3,469,260	4,722,966	0	642,260	5,365,226	1,895,966	54.73 77.76 35.93
EL DORADO	D0490	2,250.0	3.321	0.6 8.4	7,375,088	8,097,458	722,370	1,678,266	394,703	1,007,739	3,080,708	4,262,444	0	765,909	5,028,353	1,947,645	35.17 64.93 36.70
FLINTHILLS	D0492	230.0	5.535	1.3 0.5	1,325,663	1,332,293	6,630	396,905	84,845	61,235	542,985	689,099	0	46,540	735,639	192,654	17.43 59.36 36.30

CHASE	009																
CHASE COUNTY	D0284	563.0	4.191	8.3 11.6	2,360,000	2,634,041	274,041	809,188	150,420	138,124	1,097,732	1,509,885	0	104,978	1,614,863	517,131	23.50 49.94 36.22

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COUNTY NAME DISTRICT NAME	#	BUDGET PER-GENERAL FUND BUDGET											ESTIMATED 1992-93				TAX RATE-		
		1991-92			1992-93			1991-92		1991-92		1992-93		1992-93		1991		1992	
		EST	ENROLL	X	EST	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	STATE	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	MILL	EST	EST
9-20-921	1991-92	INCL	1991-92	1992-93	(5 - 4)	AID	GUARANTEE	AID/	AID	AID	GUARANTEE	AID/	AID	(14 - 10)	EQUIV	1991	1992		
CHAUTAUQUE	010																		
CEDAR VALE	D0281	190.0	4,892.44	3.0	867,430	957,450	90,020	273,972	71,223	54,005	399,200	580,613	0	41,045	621,658	222,458	29.85	52.62	29.52
CHAUTAUQUE COU	D0282	495.0	5,199.45	2.0	2,612,723	2,663,798	51,075	1,433,752	29,418	121,562	1,584,732	1,882,331	0	92,391	1,974,722	389,990	29.67	37.31	25.00
CHEROKEE	011																		
RIVERTON	D0404	718.0	4,581.47	3.0	3,289,494	3,388,177	98,683	2,033,982	277,073	91,820	2,402,875	2,521,493	0	69,785	2,591,278	188,403	11.70	37.95	31.22
COLUMBUS	D0493	1,305.0	4,010.73	3.0	5,238,013	5,395,151	157,138	2,305,900	317,132	312,504	2,935,536	3,447,143	0	237,512	3,684,655	749,119	22.84	53.36	29.33
GALENA	D0499	740.0	4,602.91	3.0	3,449,881	3,553,380	103,499	2,741,805	0	151,283	2,893,088	3,071,434	0	114,979	3,186,413	293,325	48.59	47.96	25.00
BAXTER SPRINGS	D0508	860.0	4,803.17	1.2	4,087,500	4,179,050	91,550	2,656,555	0	246,823	2,903,378	3,258,319	0	187,592	3,445,911	542,533	42.74	43.28	25.00
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	272,062	0	63,452	335,514	225,940	12.14	59.97	43.91
ST FRANCIS COMM	D0297	430.0	5,041.95	3.0	2,160,477	2,233,080	72,603	675,915	108,366	139,480	923,761	1,218,400	0	106,009	1,324,409	400,648	22.84	51.25	26.11
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	390,036	0	59,817	449,853	123,213	9.65	54.53	42.85
ASHLAND	D0220	274.5	5,352.72	1.5	1,469,323	1,490,815	21,492	0	7,640	119,743	127,383	225,407	0	91,009	316,416	189,033	7.97	49.48	40.09
CLAY	014																		
CLAY CENTER	D0379	1,625.0	3,522.84	3.0	5,800,000	5,974,012	174,012	2,558,568	0	493,631	3,052,199	3,780,127	0	375,173	4,155,300	1,103,101	30.44	51.31	25.00
CLOUD	015																		
CONCORDIA	D0333	1,355.0	4,017.18	3.0	5,421,187	5,606,584	185,397	2,556,713	14,410	441,157	3,012,280	3,735,063	0	335,291	4,070,354	1,058,074	37.35	73.79	32.55
SOUTHERN CLOUD	D0334	257.0	5,346.38	1.6	1,371,347	1,395,772	24,425	502,409	88,983	78,668	670,060	808,931	0	59,790	868,721	198,661	18.90	48.80	26.41
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	1,807,541	0	115,847	1,923,388	299,198	23.23	46.50	37.44
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	201,388	201,388	-18,846	-0.04	9.12	25.00
LEROY-GRIDLEY	D0245	345.0	5,067.62	3.0	1,728,057	1,800,779	72,722	601,870	228,787	107,500	938,157	1,029,908	0	81,703	1,111,611	173,454	12.06	45.30	36.59
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	660,866	0	107,339	768,205	94,416	3.09	51.38	48.01
COMLEY	018																		
CENTRAL	D0462	370.0	4,951.05	3.0	1,815,550	1,886,845	71,295	893,297	37,142	94,766	1,025,205	1,242,389	0	72,024	1,314,413	289,208	25.16	59.53	34.26
UDALL	D0463	415.0	4,805.51	3.0	1,931,814	2,054,117	122,303	1,168,315	0	132,129	1,300,444	1,528,390	0	100,422	1,628,812	328,368	42.55	72.72	38.28
WINFIELD	D0465	2,455.0	3,536.78	6.2	8,537,782	9,343,730	805,948	2,586,956	232,695	962,772	3,782,423	5,223,981	0	731,733	5,955,714	2,173,291	38.93	78.76	47.28
ARKANSAS CITY	D0470	3,050.0	3,427.61	6.4	10,466,197	11,136,053	669,856	3,812,191	507,093	1,023,107	5,342,391	6,768,682	0	777,589	7,546,271	2,203,880	35.91	70.89	38.31
DEXTER	D0471	155.0	6,145.05	0.5	998,570	1,003,564	4,994	473,174	45,097	39,617	557,888	617,671	0	30,110	647,781	89,893	14.70	50.88	32.04
CRAMFORD	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	2,077,579	0	104,546	2,182,125	480,986	54.79	49.27	25.00
CHEROKEE	D0247	793.5	4,751.51	3.0	3,770,320	3,883,437	113,117	2,175,204	130,239	177,921	2,483,364	2,817,467	0	135,225	2,952,692	469,328	29.49	56.20	26.46
GIRARD	D0248	1,103.0	3,970.47	3.0	4,413,180	4,545,568	132,388	2,557,695	48,163	330,058	2,935,916	3,262,571	0	250,853	3,513,424	577,508	28.82	38.57	25.00
FRONTENAC PUBLI	D0249	480.0	4,691.42	3.0	2,261,263	2,347,032	85,769	1,350,072	0	145,200	1,495,272	1,720,521	0	110,356	1,830,877	335,605	38.56	42.10	25.00
PITTSBURG	D0250	2,925.0	3,105.98	8.9	9,187,501	10,005,169	817,668	3,062,134	317,335	1,295,101	4,674,570	5,865,855	0	984,312	6,850,167	2,175,597	38.60	64.44	33.98

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COUNTY NAME DISTRICT NAME	EST ENROLL	BUDGET PER GENERAL FUND BUDGET																		
		1991-92										ESTIMATED 1992-93							TAX RATE	
		1991-92	1991-92	1991-92	1992-93	(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			
DECATUR 020																				
OBERLIN D0294	652.0	4,503.11	3.0	2,900,000	3,024,106	124,106	1,035,067	19,017	207,725	1,261,809	1,747,849	0	157,877	1,905,726	643,917	28.10	50.27	25.00		
PRAIRIE HEIGHTS D0295	100.0	7,090.17	0.0	730,287	730,288	1	154,194	60,358	28,377	242,929	333,653	0	21,568	355,221	112,292	19.98	83.56	55.98		
DICKINSON 021																				
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	1,252,065	0	83,034	1,335,099	300,483	28.69	57.19	25.00		
ABILENE D0435	1,430.0	3,835.30	3.0	5,435,000	5,649,015	214,015	2,324,282	141,113	539,459	3,004,854	3,569,652	0	410,004	3,979,656	974,802	32.07	68.13	35.20		
CHAPMAN D0473	1,240.0	4,048.61	3.0	4,991,940	5,170,887	178,947	2,142,532	116,717	268,718	2,527,967	3,173,768	0	204,233	3,378,001	850,034	24.72	64.33	38.15		
RURAL VISTA D0481	368.5	5,172.99	3.0	1,924,869	2,006,665	81,796	858,647	55,352	108,465	1,022,464	1,257,009	0	82,436	1,339,445	316,981	27.28	65.82	38.93		
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	2,068,705	0	120,406	2,189,111	414,591	42.90	71.22	40.00		
DONIPHAN 022																				
MATHENA D0406	510.0	4,942.85	3.0	2,535,681	2,611,755	76,074	1,820,093	0	117,360	1,937,453	2,124,677	0	89,197	2,213,874	276,421	39.94	39.51	25.00		
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	1,150,729	0	50,336	1,201,045	196,546	30.57	54.31	25.00		
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	1,619,283	0	80,030	1,699,313	281,388	47.36	39.70	25.00		
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	666,908	0	45,541	712,449	207,411	27.75	57.59	25.00		
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	927,696	0	25,719	953,415	145,420	20.15	49.42	25.00		
DOUGLAS 023																				
BALDWIN CITY D0348	1,097.5	4,450.25	3.0	4,676,764	5,030,677	353,913	2,412,827	0	325,063	2,737,890	3,475,851	0	247,057	3,722,908	985,018	44.47	68.55	31.42		
ELDORA D0491	850.0	4,785.91	1.9	4,003,895	4,145,969	142,074	2,555,533	0	259,261	2,814,794	3,104,397	0	197,045	3,301,442	486,648	36.18	46.18	25.00		
LAWRENCE D0497	8,760.0	3,623.72	5.0	30,887,500	33,340,360	2,453,060	0	700,000	4,919,712	5,619,712	11,142,151	0	3,739,116	14,881,267	9,261,555	29.23	69.48	41.40		
EDWARDS 024																				
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	1,050,701	0	185,231	1,235,932	369,340	22.68	71.62	42.05		
LEWIS D0502	195.0	5,413.80	0.5	1,050,277	1,060,970	10,693	0	197,537	75,092	272,629	328,094	0	57,072	385,166	112,537	8.12	51.24	41.44		
ELK 025																				
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	1,494,913	0	119,354	1,614,267	318,128	20.18	37.30	25.00		
ELK VALLEY D0283	185.0	5,017.17	3.0	963,296	992,196	28,900	590,750	44,456	35,304	670,510	726,822	0	26,833	753,655	83,145	17.64	53.27	38.36		
ELLIS 026																				
ELLIS D0388	375.0	5,271.90	3.0	1,979,598	2,038,988	59,390	545,918	298,466	123,681	968,065	1,029,950	0	94,001	1,123,951	155,886	8.72	46.59	39.91		
VICTORIA D0432	384.0	4,781.61	3.0	1,872,000	1,928,161	56,161	753,079	189,628	108,762	1,051,469	1,115,679	0	82,662	1,198,341	146,872	10.02	38.65	30.96		
HAYS D0489	3,420.0	3,702.89	2.8	12,704,625	13,058,386	353,761	1,525,250	700,000	1,411,203	3,636,453	5,943,427	0	1,072,554	7,015,981	3,379,528	32.10	78.78	39.95		
ELLSWORTH 027																				
ELLSWORTH D0327	775.0	4,838.72	2.5	3,725,818	3,845,573	119,755	1,916,320	0	247,908	2,164,228	2,612,080	0	188,417	2,800,497	636,269	34.76	69.81	32.04		
LORRAINE D0328	536.0	5,881.19	0.5	3,143,496	3,168,082	24,586	0	201,503	162,558	364,061	953,520	0	123,548	1,077,068	713,007	19.71	73.40	47.18		
FINNEY 028																				
HOLDENB D0363	700.0	5,392.72	0.5	3,658,960	3,793,776	134,816	0	88,305	0	88,305	0	0	85,627	85,627	-2,678	-0.02	27.26	28.80		
GARDEN CITY D0457	6,619.6	3,111.84	8.9	20,423,958	22,432,500	2,008,542	6,079,247	700,000	2,130,090	8,909,337	12,763,737	0	1,618,927	14,382,664	5,473,327	33.14	65.94	38.80		
FORD 029																				
SPEARVILLE D0381	265.0	4,952.69	3.0	1,349,607	1,390,096	40,489	641,527	32,918	82,785	757,230	893,105	0	62,919	956,024	198,794	23.40	54.63	29.79		
DODGE CITY D0443	4,320.0	3,270.46	8.9	13,870,000	15,385,810	1,515,810	2,440,782	700,000	1,734,681	4,875,463	7,670,592	0	1,318,405	8,988,997	4,113,534	34.03	75.27	47.58		
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	1,046,239	0	115,965	1,162,204	380,468	26.13	37.27	43.26		

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

FRANKLIN	031																			
WEST FRANKLIN	D0287	790.0	4,571.35	3.0	3,452,965	3,762,554	109,589	2,176,103	17,251	140,504	2,353,858	2,683,246	0	121,988	2,805,234	451,376	26.55	56.10	29.34	
CENTRAL HEIGHTS	D0288	550.0	4,326.75	8.3	2,410,000	2,609,757	199,757	1,541,111	33,341	133,972	1,708,424	1,980,469	0	101,822	2,082,291	373,867	36.67	39.92	25.00	
MILLSVILLE	D0289	714.0	4,814.91	3.0	3,491,776	3,596,528	104,752	1,947,891	0	243,922	2,191,813	2,501,142	0	185,388	2,686,530	494,717	32.55	67.45	33.49	
OTTAWA	D0290	2,310.0	3,230.16	8.9	7,368,000	8,125,748	757,748	3,087,662	103,583	754,048	3,945,293	5,123,722	0	573,097	5,696,819	1,751,526	39.89	56.92	28.32	
LEAKY	031																			
JUNCTION CITY	D0475	7,362.0	3,191.04	8.9	23,463,363	25,583,244	2,119,881	12,707,275	700,000	960,078	14,367,353	17,088,455	0	729,686	17,818,141	3,450,788	42.78	54.41	34.88	
LOVE	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	467,689	0	37,045	504,734	154,533	17.89	63.35	39.37	
WHEATLAND	D0292	175.5	7,049.64	0.0	1,265,410	1,265,410	0	144,892	178,246	73,119	396,257	529,671	0	53,573	585,244	188,987	18.45	61.27	36.00	
QUINTER PUBLIC	D0293	354.0	5,215.05	3.0	1,846,126	1,901,511	55,385	764,615	104,370	110,257	979,242	1,142,656	0	83,799	1,226,455	247,213	19.44	60.73	40.73	
GRAHAM	033																			
WEST GRAHAM-MOR	D0280	117.5	8,391.35	0.0	1,006,962	1,006,962	0	0	234,032	36,953	270,985	280,027	0	28,065	308,112	37,127	4.09	69.73	64.33	
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	1,518,226	0	118,626	1,636,852	230,776	10.23	50.41	37.59	
GRANT	034																			
ULYBES	D0214	1,700.0	4,565.32	0.5	7,667,000	7,799,855	132,855	0	469,879	0	469,879	0	0	398,736	398,736	-71,143	-0.31	31.19	31.91	
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	1,553,314	0	145,140	1,698,454	417,269	19.01	46.60	25.00	
MONTEZUMA	D0371	195.0	6,421.58	0.5	1,265,052	1,271,377	6,325	144,128	156,125	100,421	400,674	498,067	0	76,322	574,389	173,715	15.59	71.69	51.43	
COPELAND	D0476	118.0	9,243.50	0.0	1,044,516	1,090,733	46,217	0	13,046	56,224	69,270	147,269	0	42,732	190,001	120,731	11.36	82.14	73.18	
INGALLS	D0477	260.0	4,851.91	3.0	1,317,294	1,356,813	39,519	463,454	88,179	62,015	613,648	716,973	0	47,133	764,106	150,458	12.03	44.30	32.59	
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	396,125	0	106,906	503,031	245,843	8.92	43.42	33.78	
GREENWOOD	037																			
MADISON-VIRGIL	D0385	280.0	6,013.66	0.5	1,660,973	1,702,408	41,435	678,669	108,140	91,866	878,675	1,047,656	0	69,821	1,117,477	238,802	23.82	65.08	38.66	
EUREKA	D0389	795.0	4,928.54	0.5	3,920,652	3,940,285	19,633	1,774,065	202,444	253,003	2,229,512	2,525,009	0	192,269	2,717,298	487,786	22.12	59.58	30.86	
HAMILTON	D0390	115.0	6,297.64	0.5	721,080	727,850	6,770	122,933	136,924	27,905	287,762	301,507	0	21,209	322,716	34,954	4.93	56.40	51.25	
HAMILTON	038																			
SYRACUSE	D0494	415.0	5,280.18	2.6	2,178,076	2,247,296	69,220	0	21,809	214,182	235,991	0	0	162,784	162,784	-73,207	-1.73	40.14	45.41	
HARPER	039																			
ANTHONY-HARPER	D0361	1,080.0	4,342.45	3.0	4,696,360	4,837,247	140,887	1,291,014	299,743	373,427	1,964,184	2,549,624	0	283,815	2,833,439	869,255	22.28	61.42	36.40	
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	562,227	0	52,299	614,526	75,364	6.97	52.60	44.19	
HARVEY	040																			
BURTON	D0369	280.0	5,573.24	0.5	1,563,294	1,571,111	7,817	676,223	95,274	91,649	863,146	962,598	0	69,656	1,032,254	169,108	17.37	59.47	37.10	
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	7,194,514	0	1,055,923	8,250,437	2,845,062	43.01	80.18	43.50	
SEDGWICK PUBLIC	D0439	400.0	5,608.15	0.5	2,212,417	2,268,236	55,819	1,361,538	0	164,624	1,526,162	1,692,529	0	125,119	1,817,648	291,486	43.14	52.40	25.00	
HALSTEAD	D0440	775.0	4,936.82	0.5	3,782,594	3,882,936	100,342	1,922,736	10,984	237,363	2,171,083	2,611,303	0	180,402	2,791,705	620,622	33.52	72.01	34.23	
HESSTON	D0460	770.0	4,768.13	3.0	3,650,000	3,781,601	131,601	1,682,272	139,989	262,705	2,084,966	2,466,904	0	199,664	2,666,568	581,602	28.68	68.84	39.45	

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COUNTY NAME DISTRICT NAME	EST 4	BUDGET PER-1		GENERAL FUND BUDGET					1991-92					ESTIMATED 1992-93				TAX RATE-1	
		ENROLL	INC	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	MILL	EST			
	4-20-92	1991-92	1991-92	1992-93	(5 - 4)	AID	GUARANTEE	AID/	STATE	AID	GUARANTEE	AID/	STATE	(14 - 10)	1991	1992			

HASKELL	041																		
SUBLETTE	D0374	495.0	5,265.01	0.5	2,561,429	2,634,524	73,095	0	179,406	218,001	397,407	83,971	0	165,687	249,658	-147,749	-3.06	40.14	47.05
SATANTA	D0507	380.0	7,695.89	0.0	2,901,350	2,924,438	23,088	0	159,963	0	159,963	0	0	131,015	131,015	-28,948	-0.31	30.00	30.34
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	593,849	0	72,467	666,316	230,394	14.48	56.10	40.57
HANSTON	D0228	144.0	7,004.31	0.0	989,009	1,008,621	19,612	90,020	204,222	36,275	330,517	394,551	0	27,570	422,121	91,604	9.84	64.51	54.21
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	1,748,578	0	66,214	1,814,792	190,129	22.75	36.56	25.00
HOLDEN	D0336	1,014.0	4,539.19	3.0	4,505,145	4,740,825	235,680	2,802,494	0	297,342	3,099,836	3,504,399	0	225,987	3,730,386	630,550	37.69	58.63	28.40
MAYETTA	D0337	817.5	4,551.28	3.0	3,720,673	3,832,293	111,620	2,581,430	0	187,081	2,768,511	2,999,516	0	142,187	3,141,703	373,192	36.17	42.99	25.00
JEFFERSON																			
VALLEY FALLS	D0338	495.0	4,443.14	6.4	2,186,246	2,355,507	167,261	1,496,079	0	129,402	1,625,481	1,850,917	0	98,349	1,949,266	323,785	42.65	40.50	25.00
JEFFERSON COUNTY	D0339	450.0	5,245.53	2.3	2,369,930	2,424,070	54,140	1,529,733	0	106,922	1,636,655	1,834,031	0	81,264	1,915,295	278,640	32.00	47.67	25.00
JEFFERSON WEST	D0340	756.0	4,794.85	3.0	3,569,767	3,733,657	163,890	2,015,937	1,654	290,294	2,307,885	2,633,438	0	220,632	2,854,070	546,185	39.57	53.48	25.00
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	2,193,068	0	116,190	2,309,258	373,471	35.66	61.65	32.71
MCLOUTH	D0342	532.0	4,849.50	3.0	2,579,934	2,657,335	77,401	1,557,261	0	155,709	1,712,970	1,928,102	0	118,343	2,046,445	333,475	31.53	56.54	25.00
PERRY PUBLIC SC	D0343	940.0	4,524.91	3.0	4,208,167	4,381,020	172,853	2,164,306	0	306,568	2,470,874	2,947,260	0	233,000	3,180,260	709,386	34.41	59.68	25.26
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	556,483	0	50,619	607,102	184,441	17.71	70.99	46.70
HANWATO	D0278	278.0	5,553.92	0.5	1,549,545	1,557,292	7,747	821,921	34,938	91,858	948,717	1,075,091	0	69,815	1,144,906	196,189	27.56	72.86	36.93
JEWELL	D0279	198.0	5,846.02	0.5	1,192,588	1,198,551	5,963	415,229	101,206	70,193	586,628	674,737	0	53,349	728,086	141,458	17.24	55.48	33.11
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	7,712,432	0	3,927,927	11,640,359	5,772,220	9.91	62.00	55.33
SPRING HILL	D0230	1,250.0	4,249.93	3.0	5,176,409	5,471,788	295,379	2,402,772	0	471,018	2,873,790	3,638,209	0	357,987	3,996,196	1,122,406	45.81	80.33	35.80
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	3,603,000	0	520,389	4,123,389	1,297,370	29.29	69.26	30.57
DEBOTO	D0232	1,848.5	3,783.09	0.5	6,674,510	7,126,263	451,753	1,959,299	526,456	519,223	3,004,978	3,968,265	0	394,624	4,362,889	1,357,911	28.79	63.29	38.22
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	33,129,623	0	4,884,274	38,013,897	17,284,129	37.02	93.68	52.33
SHAWNEE MISSION	D0512	30,180.0	4,125.40	0.5	122,343,418	128,291,558	5,948,140	0	700,000	43,910,167	44,610,167	1,745,820	0	33,372,931	35,118,751	-9,491,416	-6.13	39.95	56.54
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	178,211	178,211	-36,728	-0.27	29.84	31.27
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	41,199	41,199	-21,100	-0.41	29.67	30.60
KINGMAN																			
KINGMAN	D0331	1,118.0	4,302.14	3.0	4,811,087	4,955,411	144,324	468,685	700,000	425,271	1,593,956	1,979,227	0	323,218	2,302,445	708,489	13.46	60.35	46.26
CUNNINGHAM	D0332	310.0	6,572.44	0.5	2,007,881	2,047,643	39,762	0	357,861	86,311	444,172	378,469	0	65,599	444,068	-104	0.00	54.36	56.86
KIOWA																			
GREENSBURG	D0422	388.0	4,973.12	3.0	1,922,610	2,032,360	109,750	271,747	394,451	152,738	818,936	831,739	0	116,065	947,824	128,888	5.94	49.83	49.66
MULLINVILLE	D0424	100.0	10,483.50	0.0	1,090,284	1,090,284	0	0	50,655	35,896	86,551	0	0	27,283	27,283	-59,268	-4.73	64.90	71.75
HAVILAND	D0474	168.0	7,130.79	0.0	1,215,800	1,215,800	0	0	341,383	44,389	385,772	270,345	0	33,737	304,082	-81,690	-5.63	51.71	59.84

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

LAFETTE	050																			
PARSONS	D0503	1,980.0	3,516.73	1.1	6,606,170	7,042,741	436,571	3,003,748	0	741,382	3,745,130	4,699,395	0	563,471	5,262,866	1,517,736	51.90	97.69	49.43	
OSWEGO	D0504	460.0	5,247.16	1.9	2,437,304	2,484,731	47,427	1,509,422	48,723	118,238	1,676,583	1,853,366	0	89,864	1,943,230	266,647	27.12	45.01	25.00	
CHEDFA	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	1,323,210	0	41,096	1,364,306	171,151	35.01	55.40	25.00	
LAFETTE COUNTY	D0506	1,657.0	3,644.51	3.0	6,038,954	6,220,129	181,175	3,428,281	6,238	335,723	3,770,242	4,476,952	0	255,159	4,732,111	961,869	35.72	58.64	25.00	
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	54,490	0	68,957	123,447	21,091	2.47	72.59	69.97	
DIGHTON	D0482	388.0	5,035.41	3.0	2,029,269	2,090,147	60,878	428,764	185,405	154,194	768,363	947,319	0	117,192	1,064,511	296,148	14.79	52.85	37.32	
LEAVENWORTH	052																			
EASTON	D0449	615.0	4,544.18	3.0	2,887,828	2,974,464	86,636	1,529,914	0	160,604	1,690,518	2,006,563	0	122,063	2,128,626	438,108	31.30	57.47	25.00	
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	8,278,695	0	1,244,445	9,523,140	3,362,337	34.59	72.49	42.20	
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	3,894,910	0	361,409	4,256,319	1,288,249	46.87	66.93	26.48	
TONGANOXIE	D0464	1,500.0	4,215.46	0.5	6,049,186	6,354,810	305,624	3,176,984	0	436,439	3,613,423	4,415,927	0	331,705	4,747,632	1,134,209	43.11	67.64	26.02	
LANSING	D0469	1,785.0	3,962.78	0.5	6,776,356	7,108,923	332,567	3,646,252	70,185	422,031	4,138,468	4,995,381	0	320,755	5,316,136	1,177,668	40.48	52.46	25.00	
LINCOLN	053																			
LINCOLN	D0298	420.0	5,326.88	1.6	2,200,000	2,274,107	74,107	822,669	113,523	148,413	1,084,605	1,342,382	0	112,798	1,455,180	370,575	24.48	52.67	26.52	
SYLVAN GROVE	D0299	220.0	4,857.90	3.0	1,029,875	1,100,801	70,926	388,810	74,746	49,762	513,318	667,121	0	37,821	704,942	191,624	21.78	61.16	43.21	
LINN	054																			
PLEASANTON	D0344	400.0	5,630.48	0.5	2,305,680	2,317,209	11,529	1,597,469	0	90,873	1,688,342	1,860,607	0	69,066	1,929,673	241,331	36.94	45.05	25.00	
JAYHAWK	D0346	540.0	4,966.18	3.0	2,684,220	2,796,461	112,241	1,366,601	0	128,313	1,494,914	1,901,420	0	97,521	1,998,941	504,027	32.76	54.72	25.00	
PRAIRIE VIEW	D0362	900.0	5,049.05	0.5	4,309,873	4,688,703	378,830	0	20,467	215,899	236,366	0	164,089	164,089	-72,277	-0.63	38.14	44.11		
LDGAH	055																			
DAKLEY	D0274	520.0	4,981.65	3.0	2,650,236	2,729,745	79,509	577,838	246,547	170,091	994,476	1,301,648	0	129,274	1,430,922	436,446	17.35	63.23	44.22	
TRIPLAINS	D0275	116.0	7,186.99	0.0	884,000	884,000	0	0	10,168	34,793	44,961	158,350	0	26,444	184,794	139,833	13.36	66.48	48.04	
LYON	056																			
NORTH LYON COUN	D0251	740.0	4,375.21	3.0	3,237,654	3,334,788	97,134	1,729,065	65,347	170,647	1,945,059	2,296,530	0	129,696	2,426,226	461,167	25.66	55.10	28.04	
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	1,940,870	0	122,028	2,062,898	474,830	33.66	57.45	35.13	
EMPHORIA	D0253	4,810.0	3,252.93	8.9	15,400,000	17,039,136	1,639,136	5,782,958	309,563	1,802,083	7,894,604	10,288,106	0	1,369,633	11,657,739	3,763,135	40.25	67.11	38.58	
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	949,398	0	68,307	1,017,705	234,984	19.53	47.33	25.00	
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	1,382,719	0	97,112	1,479,831	297,441	25.55	66.26	32.74	
MARION	D0408	585.0	4,846.35	3.0	2,818,150	2,920,168	102,018	1,349,431	46,838	214,645	1,610,914	1,913,878	0	163,136	2,077,014	466,100	30.67	51.35	25.00	
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	2,002,957	0	172,229	2,175,186	489,870	27.13	54.97	25.00	
GOESSEL	D0411	265.0	5,091.58	3.0	1,390,000	1,431,702	41,702	801,082	0	65,775	866,857	1,013,998	0	49,991	1,063,989	197,132	29.53	67.17	35.98	
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	2,439,542	0	313,821	2,753,363	674,050	23.89	55.21	30.57	
VERMILLION	D0380	620.0	4,805.48	3.0	2,976,995	3,068,777	91,782	1,521,602	62,250	157,516	1,741,368	2,100,944	0	119,716	2,220,660	479,292	28.84	47.98	25.00	
AXTELL	D0488	338.0	5,298.44	2.5	1,814,714	1,860,124	45,410	852,315	34,122	92,245	978,682	1,232,679	0	70,109	1,302,788	324,106	31.61	61.06	25.00	
VALLEY HEIGHTS	D0498	460.0	4,783.98	3.0	2,147,528	2,266,650	119,122	1,236,338	0	121,393	1,357,731	1,617,504	0	92,262	1,709,766	352,035	33.99	60.06	30.66	

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

MCPHERSON	059																
LINDSBORG	D0400	855.0	4,562.40	3.0	3,900,852	4,017,876	117,024	1,434,819	139,290	299,381	1,873,490	2,309,184	0	227,537	2,536,721	663,231	23.68 67.11 41.08
MCPHERSON	D0416	2,645.0	3,441.96	6.4	8,798,000	9,686,651	888,651	1,098,009	507,099	1,107,167	2,712,275	4,562,977	0	841,477	5,404,454	2,692,179	34.16 74.08 44.28
CANTON-CALVA	D0419	425.0	5,130.92	3.0	2,113,940	2,246,061	132,121	768,323	173,302	170,227	1,111,852	1,335,282	0	129,377	1,464,659	352,807	23.98 39.43 25.00
HOLDRIDGE	D0423	450.0	5,010.33	3.0	2,272,184	2,340,350	68,166	616,080	124,689	258,755	999,524	1,199,139	0	196,661	1,395,800	396,276	22.78 63.84 39.00
INMAN	D0448	450.0	4,990.33	3.0	2,233,173	2,313,018	79,845	972,088	130,517	140,342	1,242,947	1,486,253	0	106,664	1,592,919	349,972	25.15 52.50 26.69
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	329,364	0	49,682	379,046	166,834	15.53 67.99 48.29
MEADE	D0226	396.5	5,331.79	1.9	2,114,056	2,153,399	39,343	0	292,111	141,356	433,467	268,462	0	107,434	375,896	-57,571	-1.59 47.72 51.87
MIAMI																	
OSAWATOMIE	D0367	1,126.0	4,250.76	3.0	4,779,980	4,929,943	149,963	2,816,721	0	328,788	3,145,509	3,599,367	0	249,888	3,849,255	703,746	38.59 57.29 25.00
PAOLA	D0368	1,670.0	3,951.86	0.5	6,492,912	6,710,878	217,966	2,107,059	0	714,197	2,821,256	3,833,577	0	542,809	4,376,386	1,555,130	40.21 76.51 30.14
LOUISBURG	D0416	1,117.0	4,392.38	3.0	4,875,547	5,053,476	177,929	2,272,327	0	381,955	2,654,282	3,274,594	0	290,296	3,564,890	910,608	35.58 57.98 25.00
MITCHELL																	
WACONDA	D0272	585.0	4,802.76	3.0	2,785,599	2,893,901	108,302	1,373,842	0	194,324	1,568,166	1,940,828	0	147,691	2,088,519	520,353	34.19 67.59 31.41
BELOIT	D0273	780.0	4,804.61	3.0	3,750,000	3,862,468	112,468	1,397,884	48,132	345,599	1,791,615	2,288,890	0	262,665	2,551,555	759,940	31.18 55.88 25.00
MONTGOMERY																	
CANEY VALLEY	D0436	770.0	4,875.60	1.5	3,812,722	3,868,405	55,683	2,303,427	172,500	181,049	2,656,976	2,872,304	0	137,602	3,009,906	352,930	23.39 47.86 25.00
COFFEYVILLE	D0445	2,640.0	3,592.50	4.6	9,500,000	10,064,586	564,586	3,289,759	700,000	917,492	4,907,251	5,858,409	0	697,320	6,555,729	1,648,478	27.43 66.06 42.96
INDEPENDENCE	D0448	2,350.0	3,363.99	7.1	7,872,076	8,463,314	591,238	2,143,884	683,304	895,434	3,722,622	4,581,330	0	680,554	5,261,884	1,539,262	26.57 63.17 42.51
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	2,562,814	0	107,891	2,670,705	324,328	34.58 36.72 25.00
MORRIS																	
MORRIS COUNTY	D0417	1,071.0	4,207.52	3.0	4,520,977	4,656,614	135,637	2,069,678	211,492	313,642	2,594,812	2,996,899	0	238,377	3,235,276	640,464	22.27 47.88 25.00
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	56,962	56,962	-22,868	-0.34 22.26 25.00
ELKHART	D0218	553.0	5,409.97	0.5	2,937,615	3,006,672	69,057	0	541,473	229,193	770,666	363,004	0	174,193	537,197	-233,469	-4.73 39.89 48.98
NEMAH																	
SABETHA	D0441	1,074.5	4,295.02	3.0	4,615,000	4,753,448	138,448	2,294,665	128,143	390,527	2,813,335	3,184,848	0	296,812	3,481,660	668,325	27.71 56.72 27.82
NEMAH 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	1,501,866	0	142,719	1,644,585	496,417	35.73 39.99 25.00
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	1,073,077	0	31,740	1,104,817	172,156	31.87 39.97 25.00
NEOSHO																	
ERIE-ST PAUL	D0101	1,135.0	4,244.87	3.0	4,843,400	4,988,703	145,303	2,750,692	94,507	275,536	3,120,735	3,570,545	0	209,415	3,779,960	659,225	30.93 59.96 27.91
CHANUTE PUBLIC	D0413	2,000.0	3,439.99	0.5	6,814,961	6,914,380	99,419	2,954,479	83,192	650,328	3,687,999	4,428,125	0	494,267	4,922,392	1,234,393	36.12 75.11 30.41
NESS																	
MES 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	22,885	22,885	-49,490	-4.40 50.96 57.33
SHOOKY HILL	D0302	193.5	5,864.91	0.5	1,158,319	1,164,110	5,791	71,019	314,848	64,746	450,613	342,875	0	49,209	392,084	-58,529	-4.06 42.17 48.81
NESS CITY	D0303	370.0	5,275.24	3.0	1,907,000	2,009,477	102,477	169,941	279,904	174,620	624,465	770,027	0	132,716	902,743	278,278	13.20 56.94 46.41
BAZINE	D0304	127.0	7,219.14	0.0	949,317	949,317	0	25,173	193,113	35,784	254,070	289,672	0	27,197	316,869	62,799	6.63 63.35 54.37

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COUNTY NAME DISTRICT NAME	ENROLL 9-20-92	BUDGET PER GENERAL FUND BUDGET										ESTIMATED 1992-93					TAX RATE			
		1991-92		1992-93		1991-92		1992-93		1991-92		1992-93		1991-92		1992				
		EST	INC	EST	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	MILL	ESTI				

NORTON	065																			
NORTON COMMUNIT	D0211	742.0	4,750.92	3.0	3,525,180	3,630,940	105,760	1,909,114	62,015	275,796	2,246,925	2,561,578	0	209,613	2,771,191	524,266	34.40	57.99	25.00	
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	651,834	0	52,137	703,971	118,647	17.35	71.56	49.30	
WEST SOLOMON VA	D0213	86.0	8,835.10	0.0	843,752	843,752	0	0	129,577	49,196	178,773	157,201	0	37,390	194,591	15,818	2.22	72.81	70.25	
OSAGE	070																			
OSAGE CITY	D0420	600.0	5,108.60	1.5	3,034,510	3,111,072	76,562	1,690,357	0	224,642	1,914,999	2,194,674	0	170,734	2,365,406	450,409	33.50	41.76	25.00	
LYNDON	D0421	429.0	5,278.61	2.2	2,264,523	2,314,138	49,615	1,357,135	2,280	134,822	1,494,237	1,686,749	0	102,468	1,789,217	294,980	32.91	44.83	25.00	
SANTA FE TRAIL	D0434	1,249.0	4,229.49	3.0	5,282,635	5,439,233	156,598	3,278,066	0	349,377	3,627,443	4,035,472	0	265,536	4,301,008	673,565	34.88	62.93	27.69	
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	1,494,384	0	70,235	1,564,621	188,313	33.94	51.75	25.00	
MARIS 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	1,253,240	0	53,745	1,306,965	163,882	25.34	52.19	25.00	
OSBORNE	071																			
OSBORNE COUNTY	D0392	484.0	5,141.79	3.0	2,434,636	2,563,283	128,647	1,132,309	18,965	159,885	1,311,159	1,668,138	0	121,517	1,789,655	478,496	34.10	56.16	25.00	
OTTAWA	072																			
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	2,038,396	0	152,030	2,190,426	641,518	33.31	48.95	25.00	
TWIN VALLEY	D0240	474.0	4,965.21	3.0	2,355,000	2,425,651	70,651	1,340,131	22,902	114,147	1,477,180	1,736,778	0	86,754	1,823,532	346,352	28.47	46.60	25.00	
PANNEE	073																			
FT LARNED	D0495	1,150.8	4,228.49	3.0	4,855,577	5,012,125	156,548	1,410,047	308,015	490,395	2,208,457	2,667,389	0	372,714	3,040,103	831,646	21.36	59.56	36.68	
PANNEE HEIGHTS	D0496	156.0	7,078.54	0.0	1,146,723	1,146,723	0	0	130,219	58,130	188,349	356,257	0	44,180	400,437	212,088	19.12	75.40	49.04	
PHILLIPS	074																			
EASTERN HEIGHTS	D0324	170.0	5,458.35	0.5	927,919	932,559	4,640	415,709	27,632	44,707	488,048	591,287	0	33,979	625,266	137,218	22.81	48.82	25.00	
PHILLIPSBURG	D0325	682.0	4,918.31	2.7	3,437,900	3,531,362	93,462	1,309,656	259,787	273,196	1,842,639	2,074,359	0	207,637	2,281,996	439,357	19.78	65.97	45.56	
LOGAN	D0326	232.0	5,998.33	0.5	1,439,599	1,475,081	35,482	221,796	299,198	111,928	632,922	604,794	0	85,069	689,863	56,941	4.04	44.66	43.41	
POTTAWATOMIE	075																			
WAMEGO	D0320	1,356.0	4,139.38	3.0	5,420,106	5,781,387	361,281	3,073,148	25,745	415,721	3,514,614	4,230,317	0	315,959	4,546,276	1,031,662	42.81	50.33	25.00	
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	263,368	263,368	-47,498	-0.22	23.94	25.00	
ONAGA-HAVENSVIL	D0322	434.5	5,146.73	3.0	2,280,000	2,348,401	68,401	1,336,055	0	108,629	1,444,684	1,684,741	0	82,561	1,767,302	322,618	31.28	71.66	38.65	
POTTAWATOMIE WE	D0323	660.0	4,475.14	3.0	2,841,717	3,042,197	200,480	1,885,366	0	157,951	2,043,317	2,362,344	0	120,047	2,482,391	439,074	42.64	74.52	45.24	
PRATT	076																			
PRATT	D0382	1,340.0	3,704.69	3.0	4,957,250	5,113,212	155,962	1,291,849	177,029	623,750	2,092,628	2,755,912	0	474,067	3,229,979	1,137,351	28.43	61.60	28.88	
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	840,736	0	46,825	887,561	206,172	9.80	52.78	41.91	
KAWLINS	077																			
HERNDON	D0317	76.0	6,895.35	0.0	527,494	527,494	0	44,849	67,809	17,891	130,549	217,284	0	13,598	230,882	100,333	21.04	65.28	36.12	
ATWOOD	D0318	483.0	5,135.52	3.0	2,520,000	2,595,602	75,602	1,033,816	63,711	154,455	1,251,982	1,573,145	0	117,390	1,690,535	438,553	26.81	70.98	41.13	
RENO	078																			
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	9,276,333	0	1,925,448	11,201,781	5,379,746	40.39	80.69	40.17	
HICKERSON	D0309	1,400.0	4,070.05	2.2	5,710,278	5,836,003	125,725	2,298,274	285,134	382,109	2,965,517	3,580,750	0	290,414	3,871,164	905,647	24.52	63.42	35.01	
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	1,253,736	0	105,368	1,359,104	253,036	10.35	50.73	38.76	
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	983,020	0	63,377	1,046,397	231,373	21.43	57.10	28.85	
HAVEN PUBLIC SC	D0312	1,216.0	4,139.72	3.0	5,031,832	5,184,915	153,083	2,082,332	274,488	290,015	2,646,835	3,178,426	0	220,419	3,398,845	752,010	21.19	54.34	31.80	

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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	EST	ENROLL	X	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	HILL	EST	
DISTRICT NAME	9-20-92	1991-92	INC	1991-92	1992-93	(5 - 4)	AID	GUARANTEE	AID/	STATE	STATE	AID	GUARANTEE	INCOME	STATE	(14 - 10)	EQUIV	1991	1992

RAW	078																		
RAWLER	D0313	2,144.5	3,552.70	5.4	7,618,770	6,106,360	487,590	2,145,964	641,302	704,751	3,492,017	4,448,984	0	535,630	4,984,614	1,492,597	27.34	67.96	44.10
REPUBLIC	079																		
PIKE VALLEY	D0426	282.0	5,104.40	3.0	1,472,620	1,516,797	44,177	598,928	114,675	94,842	808,445	915,082	0	72,063	987,165	178,720	17.56	52.61	35.28
BELLEVILLE	D0427	659.0	4,936.22	3.0	3,250,498	3,350,560	100,062	1,393,388	0	224,856	1,618,244	2,060,787	0	170,897	2,231,684	613,440	31.48	65.35	29.89
HILLCREST RURAL	D0455	143.5	6,749.34	0.0	975,279	975,280	1	326,961	0	41,593	368,554	530,564	0	31,612	562,176	193,622	31.13	71.62	28.57
RICE	080																		
STERLING	D0376	550.0	5,318.35	0.5	2,906,479	2,939,717	33,238	1,499,739	14,572	180,626	1,694,937	1,944,389	0	137,280	2,081,669	386,732	25.01	49.18	25.00
CHASE	D0401	180.0	6,634.33	0.5	1,210,765	1,216,819	6,054	0	229,303	60,276	289,579	326,043	0	45,812	371,855	82,276	5.85	45.85	38.65
LYONS	D0405	848.5	4,600.31	3.0	3,650,000	4,020,465	170,465	1,877,154	168,511	293,852	2,339,517	2,684,943	0	223,336	2,908,279	568,762	27.93	61.54	36.14
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	803,338	0	77,063	880,401	143,411	6.19	56.00	48.46
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	1,940,632	0	113,824	2,054,456	375,827	36.39	55.49	29.60
MANHATTAN	D0383	6,535.0	3,385.15	6.4	21,448,957	23,543,318	2,094,361	4,611,751	674,611	2,637,500	7,923,862	11,950,318	0	2,004,572	13,954,890	6,031,028	37.14	74.17	42.81
BLUE VALLEY	D0384	265.0	4,934.62	3.0	1,395,018	1,452,736	57,718	735,484	0	67,016	802,500	952,550	0	50,934	1,003,484	200,984	26.04	56.80	32.24
ROOKS	082																		
FALGD	D0269	178.0	6,490.03	0.5	1,203,901	1,228,561	24,660	0	205,576	86,192	291,768	54,633	0	65,509	120,142	-171,626	-9.43	44.19	59.81
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	940,553	0	123,202	1,063,755	-52,248	-1.82	47.51	51.19
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	1,046,442	0	98,334	1,144,776	269,521	14.03	49.27	37.56
RUSH	083																		
LACROSSE	D0395	347.0	5,955.68	0.5	2,060,665	2,076,955	16,290	0	482,878	160,748	643,626	680,434	0	122,173	802,607	158,981	7.01	51.25	43.07
OTIS-BISON	D0403	368.0	5,274.55	3.0	1,951,583	2,009,477	57,894	652,417	266,213	96,959	1,015,589	1,132,420	0	73,692	1,206,112	190,523	12.44	44.59	33.34
RUSSELL	084																		
PARADISE	D0399	133.0	8,211.69	0.0	1,174,272	1,211,404	37,132	0	76,843	48,792	125,635	0	0	37,084	37,084	-88,551	-4.75	52.65	62.49
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	2,204,391	0	382,397	2,586,788	1,154,753	20.43	69.11	45.68
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	12,671,364	0	2,856,005	15,527,369	6,897,747	38.95	75.96	36.60
SOUTHEAST OF SA	D0306	586.0	5,325.69	0.5	3,129,909	3,145,558	15,649	539,971	415,274	207,222	1,182,467	1,428,653	0	157,494	1,586,147	403,680	13.24	42.11	25.00
ELL-SALINE	D0307	385.0	4,920.61	3.0	1,884,594	1,967,523	82,929	1,233,872	0	59,958	1,293,830	1,473,151	0	45,570	1,518,721	224,891	28.05	42.98	25.00
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	1,759,556	2,382,555	0	351,147	2,733,702	974,146	22.90	56.72	30.91
SEDGWICK	087																		
WICHITA	D0259	46,500.0	3,764.87	1.6	171,615,390	177,863,895	6,248,505	6,253,945	700,000	32,536,161	39,490,106	68,953,773	0	24,728,374	93,682,147	54,192,041	36.12	85.47	42.87
DERBY	D0260	6,225.0	3,537.12	6.4	21,258,083	23,427,788	2,169,705	8,225,172	700,000	1,772,649	10,697,821	13,986,886	0	1,347,262	15,334,148	4,636,327	34.16	74.58	51.77
HAYSVILLE	D0261	3,502.0	3,415.10	6.4	11,768,433	12,847,998	1,079,565	5,894,118	0	801,136	6,695,254	8,836,639	0	608,886	9,445,525	2,750,271	49.20	78.54	39.76
VALLEY CENTER P	D0262	2,135.0	3,332.01	8.0	6,968,900	7,684,975	716,075	2,871,761	177,706	671,399	3,720,866	4,858,211	0	510,282	5,368,493	1,647,627	42.63	74.24	43.73
MILVANE	D0263	1,975.0	2,720.28	5.9	5,190,562	6,224,647	1,034,085	2,761,787	0	625,661	3,387,448	4,440,292	0	475,520	4,915,812	1,528,364	62.32	51.06	29.08
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	2,660,610	0	278,772	2,939,382	666,361	24.33	60.54	36.90
GODDARD	D0265	2,240.0	3,688.33	2.0	7,776,847	8,525,440	748,593	2,433,398	35,917	693,723	3,163,038	4,996,629	0	527,249	5,523,878	2,360,840	48.78	81.23	37.27

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

SEADWICH	087																		
HAIZE	D0266	3,170.0	4,044.89	0.5	11,338,626	12,886,399	1,547,773	6,257,933	238,856	573,071	7,069,860	9,324,964	0	435,550	9,760,514	2,690,654	55.02	60.97	32.34
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	3,781,433	0	306,434	4,087,867	1,279,953	33.81	75.32	37.89
CHENEY	D0266	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	1,989,823	0	142,887	2,132,710	678,132	50.64	56.63	33.84
SEWARD	088																		
LIBERAL	D0480	3,550.0	3,266.41	8.9	11,570,287	12,627,776	1,057,489	2,438,607	700,000	1,183,441	4,322,048	5,981,311	0	899,447	6,880,758	2,558,710	22.73	60.80	43.90
KISHIT-FLAINS	D0483	590.0	4,414.95	5.1	2,640,143	2,774,026	133,883	0	661,691	151,277	812,968	885,570	0	114,975	1,000,545	187,577	4.77	43.21	41.94
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	5,116,622	0	956,361	6,072,983	2,795,948	26.00	72.68	48.17
SILVER LAKE	D0372	609.5	4,807.94	3.0	2,935,250	3,023,306	88,056	1,703,871	0	226,690	1,930,561	2,174,681	0	172,291	2,346,972	416,411	37.45	57.14	25.00
AUBURN WASHBURN	D0437	4,550.0	3,183.43	8.9	13,496,157	15,773,713	2,277,556	1,104,718	700,000	1,781,156	3,585,874	6,554,696	0	1,353,727	7,908,423	4,322,549	27.64	62.30	46.35
SHAWNEE HEIGHTS	D0450	3,354.5	3,300.90	8.9	11,074,518	12,060,151	985,633	3,250,646	700,000	1,233,119	5,183,765	6,607,157	0	937,204	7,544,361	2,360,596	29.98	65.87	43.92
TOPEKA PUBLIC S	D0501	14,325.0	3,749.66	2.0	53,121,447	54,793,555	1,672,108	4,452,753	633,324	9,225,479	14,311,556	22,585,114	0	7,011,617	29,596,731	15,285,175	33.93	83.78	43.47
SHERIDAN	090																		
MOXIE COMMUNITY	D0412	500.0	4,708.62	3.0	2,408,459	2,480,714	72,255	702,144	219,657	185,070	1,106,871	1,281,101	0	140,658	1,421,759	314,888	14.93	55.25	40.18
SHERMAN	091																		
GOODLAND	D0352	1,170.0	4,326.33	2.7	5,109,396	5,244,880	135,484	1,027,401	547,876	411,977	1,987,254	2,626,473	0	313,113	2,939,586	952,332	21.98	55.96	30.63
SMITH	092																		
SMITH CENTER	D0237	645.0	4,735.11	3.0	2,959,441	3,145,768	186,327	1,143,653	57,607	220,123	1,421,383	1,889,072	0	167,299	2,056,371	634,988	31.15	73.70	44.66
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	695,483	0	41,270	736,753	151,508	22.55	71.16	41.48
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	778,761	0	91,907	870,668	166,823	10.73	65.68	52.84
ST JOHN-HUDSON	D0350	453.5	5,086.64	3.0	2,299,161	2,375,995	76,834	286,223	447,818	143,600	877,641	972,956	0	109,139	1,082,095	204,454	7.84	50.93	44.81
HACKSVILLE	D0351	285.5	6,216.17	0.5	1,768,501	1,783,590	15,089	0	161,949	93,999	255,948	112,487	0	71,442	183,929	-72,019	-2.51	39.19	43.75
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	144,425	144,425	-84,205	-1.20	34.90	37.43
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	39,660	39,660	-19,494	-0.25	17.77	25.00
HUGOTON PUBLIC	D0210	1,005.0	5,062.19	0.5	5,012,073	5,417,875	405,802	0	357,486	0	357,486	0	0	305,139	305,139	-52,347	-0.22	19.61	25.00
SUNNER	096																		
WELLINGTON	D0353	2,025.0	3,387.22	6.4	6,877,743	7,317,942	440,199	2,748,651	123,734	688,837	3,561,222	4,515,136	0	523,535	5,038,671	1,477,449	37.82	74.80	40.16
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	1,718,172	0	123,847	1,842,019	446,842	38.51	69.45	26.64
BELLE PLAINE	D0357	750.0	4,522.21	3.0	3,360,000	3,516,218	156,218	2,145,794	0	241,067	2,386,861	2,690,714	0	183,218	2,873,932	487,071	44.32	70.20	31.21
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	1,544,547	0	88,882	1,633,429	457,475	43.85	54.29	44.62
ARGONIA PUBLIC	D0359	209.0	5,456.74	0.5	1,173,199	1,179,044	5,845	334,889	29,762	70,258	434,909	615,982	0	53,398	669,380	234,471	25.28	67.35	33.50
CALDWELL	D0360	324.0	5,366.08	1.2	1,668,850	1,759,650	90,800	662,635	0	106,703	769,338	1,062,398	0	81,097	1,143,495	374,157	33.61	68.97	34.91
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	727,296	0	39,255	766,551	198,661	27.31	63.01	33.16

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COUNTY NAME DISTRICT NAME	1- BUDGET PER- ENROLL		2- 1991-92 INC		3- GENERAL FUND BUDGET		4- 1991-92		5- 1992-93		6- DIFF (5-4)		7- BASIC AID		8- ADDITIONAL GUARANTEE		9- STATE AID/ INCOME		10- TOTAL STATE AID		11- ESTIMATED 1992-93		12- BASIC AID		13- ADDITIONAL GUARANTEE		14- STATE AID/ INCOME		15- TOTAL STATE AID		16- DIFF (14-10)		17- HILL EQUIV 1991		18- TAX RATE- EST 1992		
	EST	X	1991-92	1992-93	EST	DIFF	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	DIFF	HILL EQUIV	EST	1991	1992																		
THOMAS	097																																				
BREWSTER	D0314	142.0	6,501.77	0.5	920,000	927,868	7,868	0	62,977	47,223	110,200	253,981	0	35,891	289,872	179,672	16.43	64.43	42.85																		
COLBY PUBLIC SC	D0315	1,313.0	4,117.43	3.0	5,287,190	5,568,367	281,177	1,778,430	223,185	414,509	2,416,124	3,271,058	0	315,038	3,586,096	1,169,972	29.74	47.96	25.00																		
GOLDEN PLAINS	D0316	142.5	6,303.99	0.5	999,182	1,004,176	4,996	179,691	61,250	50,194	291,135	434,768	0	38,148	472,916	181,781	21.37	59.81	31.24																		
IREGO	096																																				
WAKEENEY	D0208	602.0	4,826.54	3.0	2,924,886	3,012,632	87,746	953,240	284,131	173,373	1,410,744	1,628,920	0	131,768	1,760,688	349,944	14.14	49.77	35.84																		
WABAUINSEE	099																																				
HILL CREEK VALL	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	1,566,637	0	217,356	1,783,993	386,435	24.11	60.39	38.84																		
WABAUINSEE EAST	D0330	600.0	4,876.03	3.0	3,023,625	3,114,334	90,709	1,642,812	96,876	155,817	1,895,505	2,127,482	0	118,425	2,245,907	350,402	23.64	64.03	40.94																		
WALLACE	100																																				
WALLACE COUNTY	D0241	289.0	4,845.18	3.0	1,419,638	1,462,228	42,590	347,478	96,170	102,827	546,475	716,865	0	78,152	795,017	248,542	17.49	60.77	41.35																		
WESKAY	D0242	105.5	7,082.13	0.0	733,000	747,165	14,165	0	133,794	22,142	175,936	258,146	0	16,828	274,974	99,038	13.25	61.55	46.08																		
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	605,048	0	33,922	638,970	110,225	13.53	49.66	32.17																		
WASHINGTON SCHD	D0222	370.0	5,505.18	0.5	2,152,527	2,163,290	10,763	1,163,911	27,287	126,261	1,317,459	1,500,917	0	95,962	1,596,879	279,420	29.35	55.84	25.00																		
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	1,033,753	0	121,499	1,155,252	340,376	19.80	60.70	34.62																		
CLIFTON-CLYDE	D0224	390.0	5,184.37	3.0	2,123,000	2,186,689	63,689	847,584	198,090	101,428	1,147,102	1,307,992	0	77,088	1,385,080	237,978	15.81	51.20	35.94																		
WICHITA	102																																				
LEOTI	D0467	576.0	5,008.20	3.0	2,969,862	3,058,961	89,099	515,472	0	333,669	849,141	1,343,477	0	253,598	1,597,075	747,934	27.64	68.51	35.73																		
WILSON	103																																				
ALTONNA-HIDWAY	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	1,528,521	0	55,597	1,584,118	220,049	23.65	39.00	25.00																		
NEODESHA	D0461	710.0	4,899.79	2.7	3,510,700	3,603,873	93,173	2,209,728	121,672	179,875	2,511,275	2,759,860	0	136,710	2,896,570	385,295	28.84	38.27	25.00																		
FREDDONIA	D0484	896.0	4,723.31	1.7	4,225,000	4,304,572	79,572	2,068,956	177,728	244,387	2,491,071	2,863,909	0	185,741	3,049,650	558,579	24.53	63.42	35.17																		
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	1,806,038	0	119,855	1,925,893	488,464	24.84	43.38	44.22																		
WYANDOTTE	105																																				
TUNNER-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	9,338,492	0	511,447	9,849,939	2,512,055	30.45	69.30	43.61																		
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	3,017,095	0	217,923	3,235,018	177,683	4.45	51.04	53.24																		
BONNER SPRINGS	D0204	2,160.0	3,710.33	2.6	7,813,963	8,220,960	406,997	2,376,157	571,036	747,521	3,694,714	4,531,434	0	568,136	5,099,570	1,404,856	28.36	75.05	48.87																		
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	52,443,471	0	5,519,258	57,962,729	13,481,221	32.21	57.27	25.00																		
STATE TOTALS		429,493.9	864.5		1,805,695,188	470,326,779	86,612,646	54,032,872	201,701,534	726,061,185	880,837,439	155,000,007	0	1,035,837,446	309,776,261	17,324.21	7,405.01	10,898.20																			

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