

Approved 5/1/92  
Date

MINUTES OF THE SENATE COMMITTEE ON EDUCATION

The meeting was called to order by SENATOR JOSEPH C. HARDER at  
Chairperson

1:30 ~~XX~~ ~~XX~~ /p.m. on Thursday, April 9, 19<sup>92</sup> in room 519-S of the Capitol.

All members were present except:

Committee staff present:

Mr. Ben Barrett, Legislative Research Department  
Mr. Chris Courtwright, Legislative Research Department  
Ms. Avis Swartzman, Mr. Don Hayward, Office of the Revisor  
Mr. Dale Dennis, Assistant Commissioner of Education  
Mrs. Millie Randell, Committee Secretary

Conferees appearing before the committee:

Senate Substitute for HB 2892 - School district finance act.

After calling the meeting to order, the Chairman reviewed the difficulties that had been encountered in attempting to pass a school finance bill in the Senate. Noting that the last two rejections contained the House version of HB 2892, he stated that it was his considered opinion that it would be a futile attempt for the Committee to continue to recommend a like version to the Senate for its consideration. The Chair proposed that, in order to keep the process moving, the Committee take a different approach by reviving the principles of the present School District Equalization Act, with some modifications, and he explained his proposal:

1. Basic budget controls of .5% - 3.0%
2. A minimum expenditure requirement of 90%, with a cap of 125%.
3. Eliminate the rebate entirely.
4. The local effort component would be assessed valuation only.
5. A minimum general fund mill rate of 25 mills, with a recapture provision.
6. No hold harmless provision.
7. Equalization of the technology education mill levy.

The bill, he continued, would be a stop-gap measure with a sunset provision after one year.

He said he also would propose the introduction of a bill which would provide for a blue ribbon committee (not confined to legislative members) to work on a school finance proposal, which would include the weighting factor, to present to the 1993 legislature for its consideration.

He called upon Mr. Chris Courtwright, research staff, to explain the handouts related to taxing provisions for funding the proposed plan. (Attachment 1) He stated that although he was not certain that his proposed plan would meet the court's criteria, neither was he certain that the House version would meet the criteria. He affirmed that the Senate Education Committee had made a good, full faith effort in attempting to address and pass the House version of HB 2892, and he hoped that members would cooperate to make a full faith effort to recommend a new bill out of Committee for floor consideration. He then called for Committee discussion and/or action.

Senator Webb moved that the Committee introduce a bill as proposed by the Chairman. Senator Montgomery seconded the motion.

The Chair described two Committee options: 1) Introduce a new bill (through SB 748, which had been referred to the Ways and Means Committee), or 2) amend Senate Substitute for HB 2892.

Committee members agreed that it would be more expedient to amend HB 2892, since it already had been approved by the House and could go directly to conference.

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON EDUCATION,  
room 519-S, Statehouse, at 1:30 ~~xxx~~ p.m. on Thursday, April 9, 19 92

Ms. Swartzman, staff, replying to a Committee concern, explained that following a discussion with the Revisor and First Assistant Revisor, it was determined that while there was no rule to authorize a Senate Substitute for Senate Substitute for a House Bill, there was no rule to prevent it.

Senator Frahm made a substitute motion that the Committee amend Senate Substitute for HB 2892 instead of introducing a new school finance bill. The motion was seconded by Senator Langworthy, and the motion carried.

The Chair opened the floor for discussion.

Replying to a question, Mr. Dale Dennis, staff, stated that the new proposal would have a budget increase of approximately \$111 million (including enrollment growth). He said the property tax decrease would be about \$256 million.

The Chair said he would propose to fund transportation at 95% and special education at 90% of excess costs.

Mr. Dennis estimated the cost of special education would be \$28 million and transportation, \$10 million, under the Chair's proposal.

The Chair explained that an attempt was made to decrease disparity in per pupil spending. Capital outlay, he said, remains the same as it is in the present formula.

Referring to the presentation by two experts on school finance prior to when the Committee commenced consideration of the school finance bill, the Chair recalled recommendations that KPERS and most provisions of the SDEA formula (excepting certain elements of special education) should be power equalized.

The Chair stated that the proposed bill attempts to address the court concern by eliminating the income tax rebate and the hold harmless provision, both of which are suspect. He explained that spending disparities can be addressed by raising the tax package.

The Chair stated that staff had prepared a computer printout (Attachment 2,) (L92E2) for his proposed plan and called upon Mr. Dale Dennis to explain it to the Committee. Mr. Dennis emphasized that property tax rates had been prepared assuming the same cash balance as of last July 1, 1991. (Summary of proposed bill is found in Attachment 3.)

Responding to a question, Mr. Dennis estimated that next year's cost for retaining the same mill levy rate would be about \$165 million, under current conditions. He estimated that with a four percent growth in revenue, the cost would be about \$105 million.

The Chair informed members that school district balances could be used to reduce property taxes.

The Chair emphasized the importance for the Committee to move a bill onto the floor for Senate consideration and entertained a motion.

Senator Frahm moved that the Committee report Senate Substitute for HB 2892, as amended with the proposal explained by the Chair, favorably for passage. Senator Webb seconded the motion. Following a division, six yeas and five nays, the Chair ruled that the motion had carried.

Senator Langworthy, for the record, stated that she had supported the motion, in part, to keep the process moving.

Mr. Dale Dennis, responding to a question, estimated that the average mill levy would be approximately 41.5 mills, based on the proposal passed by the Committee.

The Chair adjourned the meeting.

SENATE EDUCATION COMMITTEE

TIME: 1:30

PLACE: 519-5

DATE: 4/9/92

GUEST LIST

<u>NAME</u>	<u>ADDRESS</u>	<u>ORGANIZATION</u>
Larry D. Camp Jr.	406 Peachtree Ln (Haysville)	(none)
Andrea McCloud	6540 S. Madison Wichita	none
Russ Frey	Topeka	Ks. Vet. Med. Assoc.
Ken W. Davis	Topeka	KDOT
Warren Baker	Manhattan	Ks. Farm Bureau
Wes Esping	Olsburg	
Jim Ludwig	Topeka	KPL GAS SERVICE
Daphne Green	Topeka	Senate Majority Leader's Office
Dan Haas	Overland Park	KCPH
Jack Graves	Wichita	Parsons East
Clara M. Remyer	Salathia	
Merle Hill	Topeka	KACC
Red Zugelder	Overland Park	
GERALD HENDERSON	TOPEKA	USA of KS
Levi Wingert		Gov.
Trudy Aron	Topeka	Association of Architects
KAREN FRANCE	TOPEKA	KAR
JANET STUBBS	Topeka	HBAK
MARY E. TURKINGTON	Topeka	Ills. Motor Carriers Assn.
Tom Whitaker	Topeka	Ks Motor Carriers Assn
Art Broom	KCC-	Ks. CPA Dealers Assn.
Mike Bean	Topeka	Ks LUSTK Assn.
Shirley McNinch	Hugoton	Ks. USD 210
Florence Motcalf	Hugoton	USD #210

SENATE EDUCATION COMMITTEE

TIME: 1:30 PLACE: 579-5 DATE: 4/9/92

GUEST LIST

<u>NAME</u>	<u>ADDRESS</u>	<u>ORGANIZATION</u>
Phil Johnston	ECKHART, Ks	USD #218
Dennis Zimmerman	Ulysses Ks	Gr. Co. Ed. Dev. Council
NELSON BRYANT	HUCAPTON Ks	USD 210
Phil KNIGHT	ULYSSES KS	USD 214
Jaque Dates	Topeka	SEPE
Craig Grant	Topeka	HNEA
Amy Writz	Lawrence	Sen. Harder. intern
Bob Corkins	Topeka	KCCI
Mark Tallman	Topeka	KFSB
Rea Wilson	O. P.	Sun Newspapers
Chris Burnett	Topeka	USD 507H
Jim Allen	"	McGill - Assoc.
Paul E. Fleener	Manhattan	Kansas Farm Bureau

Proposed Changes:

New Rate Brackets

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4/19/92  
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**Proposed Tax Rates**

	No Deductibility		With Federal Deductibility	
<b>Married:</b>	\$0 - \$15	3.50%	\$0 - \$20	5.25%
	\$15 - \$30 + \$525	3.65%	\$20 - \$35 + \$1,050	6.00%
	\$30- Over + \$1,073	6.20%	\$35 - \$45 + \$1,950	10.00%
			\$45- Over + \$2,950	12.00%
<b>Single:</b>	\$0 - \$10	4.40%	\$0 - \$10	5.25%
	\$10 - \$25 + \$440	4.60%	\$10 - \$17.5 + \$525	6.00%
	\$25 - Over + \$1,130	7.15%	\$17.5 - \$22. + \$975	10.00%
			\$22.5- Over + \$1,475	12.00%

**Kansas Department Of Revenue**  
**Individual Income Tax In Tax Year 1992**

**Resident Taxpayers**

Liability Dollars are in Millions

SIMULATION 0176

Married						Single					Total Residents				
K.A.G.I. Bracket	No. Of Returns	Percent Change	Dollar Change In Liability	Dollar Change Per Return	Effective Rate	No. Of Returns	Percent Change	Dollar Change In Liability	Dollar Change Per Return	Effective Rate	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%	4,728	0.0%	\$0.0	\$0.00	0.0%	10,563	0.0%	\$0.0	\$0.00	0.0%
\$0 \$5	12,072	0.0%	\$0.0	\$0.00	0.0%	110,563	-2.1%	\$0.0	(\$0.20)	0.3%	122,636	-2.1%	\$0.0	(\$0.18)	0.3%
\$5 \$15	58,048	-3.2%	(\$0.1)	(\$1.31)	0.4%	168,209	-1.8%	(\$0.5)	(\$3.23)	1.7%	226,258	-1.9%	(\$0.6)	(\$2.74)	1.3%
\$15 \$25	79,879	-4.1%	(\$1.0)	(\$12.90)	1.4%	97,787	-1.1%	(\$0.6)	(\$6.28)	2.7%	177,666	-2.1%	(\$1.6)	(\$9.26)	2.1%
\$25 \$35	79,175	-3.4%	(\$1.7)	(\$21.60)	1.9%	52,515	1.6%	\$0.8	\$14.77	3.1%	131,690	-0.9%	(\$0.9)	(\$7.10)	2.4%
\$35 \$50	112,676	1.6%	\$1.9	\$16.43	2.3%	31,388	8.8%	\$4.0	\$128.50	3.7%	144,064	3.7%	\$5.9	\$40.85	2.6%
\$50 \$100	135,513	14.2%	\$37.3	\$275.19	3.2%	15,091	15.3%	\$5.7	\$377.73	4.4%	150,604	14.4%	\$43.0	\$285.46	3.3%
\$100 Over	23,742	22.7%	\$40.6	\$1,710.20	4.4%	2,414	22.1%	\$4.8	\$1,984.90	5.4%	26,157	22.6%	\$45.4	\$1,735.56	4.4%
<b>Total</b>	<b>506,942</b>	<b>12.1%</b>	<b>\$76.9</b>	<b>\$151.76</b>	<b>2.9%</b>	<b>482,696</b>	<b>5.9%</b>	<b>\$14.1</b>	<b>\$29.26</b>	<b>3.0%</b>	<b>989,638</b>	<b>10.4%</b>	<b>\$91.1</b>	<b>\$92.01</b>	<b>2.9%</b>

**Current Law Tax Rates**

**Fiscal Impact:**

All Taxpayers:	\$99.5
Residents Only:	\$91.1
Married Residents:	\$76.9
Single Residents:	\$14.1
Residents:	\$8.4

	With Federal Deductibility	No Federal Deductibility
<b>Married:</b>	\$0 - \$20 4.75%	\$0 - \$35 3.65%
	\$20 - \$35 5.00%	\$35 - Over 5.15%
	\$35 - \$45 8.50%	
	\$45 - Over 8.75%	
<b>Single:</b>	\$0 - \$2 4.75%	\$0 - \$27.5 4.50%
	\$2 - \$10 5.60%	\$27.5 - Over 5.95%
	\$10 - \$20 5.75%	
	\$20 - \$30 8.50%	
	\$30 - Over 8.75%	

# Kansas State Board of Education

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

April 9, 1992

DD

TO: Senate Education Committee

FROM: State Department of Education and  
Legislative Research Department

SUBJECT: Proposed School Finance Plan

Attached is a computer printout (L92E2) which makes an effort to compare the current school finance program with a proposed new plan. 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
- \* Income Tax Rebate--Zero
- \* 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

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4/9/92  
A 2-1

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

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

	Estimated Current Law 1991-92	Proposed Plan 1992-93
USD General Fund Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority	\$ -----	\$ 1,805,695
	-----	24,000
TOTAL	\$ 1,718,666	\$ 1,829,695
General State Aid Basic	\$ 477,235	\$ 1,015,956
Additional Guarantee	49,742	0
SUBTOTAL	\$ 526,977	\$ 1,015,956
Special Provision for Appeals Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority (d)	0	12,944
TOTAL, General State Aid	\$ 526,977	\$ 1,028,900
Income Tax Rebate	201,692	0
TOTAL, General Aid, SDAVTR, & Rebate	\$ 728,669	\$ 1,028,900
Transportation Aid	44,550	54,620(e)
GRAND TOTAL Increase over 1990-91	\$ 773,219	\$ 1,083,520 310,301
State Aid Ratio (b)	30.7%	56.2%
State Aid and Income Tax Ratio (c)	42.2%	56.2%
Est. Property Tax Increase	\$ 125,799	\$ (256,204)(f)
Est. KPERs Requirement		
Est. KPERs Increase over 1991-92		

	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.	4.820%
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.	Repealed
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

- 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

PREPARED BY: State Department of Education and  
Legislative Research Department  
Computer Printout: L92E2  
Date: April 9, 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

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

	<u>Actual</u> <u>1991-92</u>	<u>Proposed</u> <u>Plan</u> <u>1992-93</u>
General Fund Budget Limitations	1%-2% plus 1% subject to protest petition	.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	1,028,900
Income Tax Rebate (a)	201,692	0
Ratio of General State Aid and Income Tax Rebate to Budget	42.2%	56.2%
Est. Property Tax Increase (b)	125,799	(256,204)
Est. Property Tax Rate Increase	8.6 mills	(17.1 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>	<u>Est. FTE</u> <u>9-20-91</u>	<u>Est. FTE</u> <u>9-20-92</u>
399,979.0	403,822.9	408,394.0	414,592.7	423,968.6	429,493.9

\* 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.

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## 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 - <u>ESTIMATED</u> 1992-93 General fund mill rate	

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COUNTY NAME DISTRICT NAME	ENROLLI 9-20-92	X 1991-92	GENERAL FUND BUDGET				1991-92				ESTIMATED 1992-93				TAX RATE-1		
			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)	MILLI EQUIVI 1991	EBTI 1992	
*****																	
ALLEN 001																	
MARWATON VALLEY D0256	362.0	4,347.0411.9	1,623,618	1,816,555	192,937	740,171	138,870	117,753	996,794	1,208,551	0	0	1,208,551	211,757	18.40	46.90	46.80
IOLA D0257	1,790.0	3,488.74 3.0	6,243,101	6,432,186	189,085	3,361,546	0	477,500	3,839,046	4,821,564	0	0	4,821,564	982,518	36.22	71.03	31.20
HUMBOLDT D0258	610.0	4,531.61 3.0	2,827,725	2,912,557	84,832	1,568,931	69,186	160,894	1,799,011	2,138,961	0	0	2,138,961	339,950	22.74	60.43	37.31
*****																	
ANDERSON 002																	
GARNETT D0365	1,040.0	4,239.54 3.0	4,407,000	4,541,399	134,399	1,665,083	227,639	357,989	2,250,711	2,955,787	0	0	2,955,787	705,076	23.18	54.25	28.82
CREST D0479	316.0	4,873.82 3.0	1,545,000	1,591,350	46,350	880,823	132,927	58,139	1,071,889	1,159,249	0	0	1,159,249	87,360	10.15	50.17	44.58
*****																	
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	2,711,501	0	0	2,711,501	550,067	26.97	63.99	27.31
ATCHISON PUBLIC D0409	1,685.8	3,639.84 3.0	6,156,417	6,341,126	184,709	2,215,317	77,256	737,258	3,029,831	4,189,362	0	0	4,189,362	1,159,531	31.00	63.00	28.44
*****																	
BARBER 004																	
BARBER COUNTY N D0254	750.0	4,395.86 3.0	3,367,232	3,468,249	101,017	475,442	608,749	244,842	1,329,033	1,650,392	0	0	1,650,392	321,359	8.75	48.34	40.88
SOUTH BARBER D0255	320.0	5,087.52 3.0	1,671,249	1,721,389	50,140	41,553	319,782	110,550	471,885	601,037	0	0	601,037	129,152	5.96	50.55	46.26
*****																	
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	824,180	0	0	824,180	194,137	12.91	57.87	49.18
ELLINWOOD PUBLI D0355	575.0	5,115.30 2.1	2,895,773	3,001,776	106,003	1,048,367	309,973	192,920	1,531,260	1,832,549	0	0	1,832,549	281,289	13.30	47.78	37.45
GREAT BEND D0428	3,370.0	3,206.52 8.9	10,805,000	11,767,703	962,703	1,857,640	700,000	1,587,742	4,145,382	6,804,520	0	0	6,804,520	2,659,138	30.95	66.56	41.20
HOISINGTON 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	2,263,223	0	0	2,263,223	444,508	18.76	51.05	33.02
*****																	
BOURBON 006																	
FORT SCOTT D0234	2,030.0	3,178.41 8.9	6,592,349	7,179,062	586,713	2,568,796	211,178	718,752	3,498,726	4,885,101	0	0	4,885,101	1,386,375	34.80	68.56	42.60
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	1,808,380	0	0	1,808,380	258,454	24.86	38.29	25.00
*****																	
BROWN 007																	
HIAMATHA D0415	1,215.0	4,209.25 3.0	5,120,127	5,273,739	153,612	2,199,659	137,117	363,421	2,700,197	3,536,358	0	0	3,536,358	836,161	27.03	62.68	32.29
SOUTH BROWN COU D0430	690.0	4,532.48 3.0	3,109,280	3,221,231	111,951	1,875,983	85,211	148,493	2,109,687	2,443,937	0	0	2,443,937	334,250	24.43	57.71	35.83
*****																	
BUTLER 008																	
LEON D0205	790.0	3,925.9611.5	3,079,913	3,497,449	417,536	1,702,010	23,860	181,332	1,907,202	2,577,292	0	0	2,577,292	670,090	38.13	49.24	30.04
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	1,690,457	0	0	1,690,457	491,352	26.35	64.45	34.64
CIRCLE D0375	1,294.0	4,165.18 3.0	5,393,902	5,555,731	161,829	977,339	700,000	376,595	2,053,934	2,733,972	0	0	2,733,972	680,038	12.85	48.42	35.37
ANDOVER D0385	1,749.0	3,609.70 3.0	6,167,171	6,502,765	335,594	1,859,531	70,351	683,914	2,613,796	4,097,478	0	0	4,097,478	1,483,682	36.33	78.26	39.95
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	5,005,636	0	0	5,005,636	1,103,875	56.94	80.47	31.81
DOUGLASS PUBLIC D0396	775.0	4,760.59 3.0	3,597,101	3,800,143	203,042	2,366,788	0	220,253	2,587,041	3,146,024	0	0	3,146,024	558,983	51.95	55.21	25.00
AUGUSTA D0402	2,126.6	3,232.23 8.9	6,726,604	7,485,419	758,815	2,624,212	0	845,048	3,469,260	5,339,435	0	0	5,339,435	1,870,175	53.98	77.76	33.25
EL DORADO D0490	2,250.0	3,321.06 8.4	7,375,088	8,097,458	722,370	1,678,266	394,703	1,007,739	3,080,708	4,956,953	0	0	4,956,953	1,876,247	33.88	64.93	37.84
FLINTHILLS D0492	230.0	5,535.13 0.5	1,325,663	1,332,293	6,630	396,905	84,845	61,233	542,985	715,532	0	0	715,532	172,547	15.61	59.36	38.12
*****																	
CHASE 009																	
CHASE COUNTY D0284	563.0	4,191.8311.6	2,360,000	2,634,041	274,041	809,188	150,420	138,124	1,097,732	1,569,390	0	0	1,569,390	471,658	21.43	49.94	37.92

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COUNTY NAME DISTRICT NAME	#	BUDGET PER-1			GENERAL FUND BUDGET			1991-92			ESTIMATED 1992-93			TAX RATE-1					
		ENROLL	X	INC	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	HILL	EST		
		9-20-92	1991-92		1991-92	1992-93	(5 - 4)	AID	GUARANTEE	INCOME	AID	GUARANTEE	INCOME	AID	(14 - 10)	EQUIV	1991	1992	
CHAUTAUGUA	010																		
CEDAR VALE	D0285	190.0	4,892.44	3.0	867,430	957,450	90,020	273,972	71,223	54,005	399,200	603,519	0	0	603,519	204,319	27.42	52.62	31.28
CHAUTAUGUA COUN	D0286	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	1,953,310	0	0	1,953,310	368,578	28.04	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	2,560,903	0	0	2,560,903	158,028	9.81	37.95	33.73
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	3,627,093	0	0	3,627,093	691,557	21.08	53.36	31.11
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	3,188,888	0	0	3,188,888	295,800	49.00	47.96	25.00
BAKTER 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	3,440,821	0	0	3,440,821	537,443	42.34	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	295,919	0	0	295,919	186,345	10.02	59.97	46.56
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	1,292,361	0	0	1,292,361	368,600	21.01	51.25	27.77
CLARK	013																		
HINNEOLA	D0219	195.0	5,374.48	1.1	1,084,571	1,095,980	11,409	78,680	169,256	78,704	326,640	425,145	0	0	425,145	98,505	7.71	54.53	45.72
ASHLAND	D0220	274.5	5,352.72	1.5	1,469,323	1,490,815	21,492	0	7,640	119,743	127,383	262,566	0	0	262,566	135,183	5.70	49.48	43.45
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	4,083,238	0	0	4,083,238	1,031,039	28.45	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	4,029,617	0	0	4,029,617	1,017,337	35.91	73.79	33.32
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	848,934	0	0	848,934	178,874	17.02	48.80	28.48
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	1,899,381	0	0	1,899,381	275,191	21.36	46.50	39.69
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	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	1,084,111	0	0	1,084,111	145,954	10.15	45.30	39.38
COMANCHE	017																		
COMANCHE COUNTY	D0300	430.0	5,579.55	0.5	2,404,230	2,416,250	12,020	0	532,559	141,230	673,789	706,305	0	0	706,305	32,516	1.06	51.38	51.44
CONLEY	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	1,293,201	0	0	1,293,201	267,996	23.31	59.53	35.76
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	1,618,676	0	0	1,618,676	318,232	41.24	72.72	38.58
WINFIELD	D0465	2,455.0	3,536.78	8.2	8,537,782	9,343,730	805,948	2,586,956	232,695	962,772	3,782,423	5,919,100	0	0	5,919,100	2,136,677	38.27	78.76	46.97
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	7,486,876	0	0	7,486,876	2,144,485	34.94	70.89	38.69
DEXTER	D0471	155.0	6,145.05	0.5	998,570	1,003,564	4,994	473,174	45,097	39,617	557,888	637,351	0	0	637,351	79,463	12.99	50.88	34.10
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	2,168,409	0	0	2,168,409	467,270	53.23	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	2,934,075	0	0	2,934,075	450,711	28.32	56.20	26.95
GIRARD	D0248	1,103.0	3,970.47	3.0	4,413,180	4,545,568	132,388	2,537,695	48,163	330,058	2,935,916	3,467,710	0	0	3,467,710	531,794	26.34	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	1,817,371	0	0	1,817,371	322,099	37.01	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	6,737,328	0	0	6,737,328	2,062,758	36.60	64.44	36.59

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COUNTY NAME DISTRICT NAME	ENROLL 9-20-92	X 1991-92 INC	GENERAL FUND BUDGET										ESTIMATED 1992-93				TAX RATE							
			1991-92		EST. 1992-93		DIFF (5-4)		BASIC ADDITIONAL AID GUARANTEE		STATE AID/ INCOME		TOTAL STATE AID		BASIC ADDITIONAL AID GUARANTEE		STATE AID/ INCOME		TOTAL STATE AID		DIFF (14-10)		MILL EQUIV 1991 1992	
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)				
*****																								
DECATUR	020																							
OSERLIN	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	1,863,157	0	0	1,863,157	601,348	26.25	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	346,967	0	0	346,967	104,038	18.51	83.56	56.95					
DICKINSON																								
DICKINSON	021																							
BOLTON	D0393	327.0	5,982.47	0.5	1,959,260	1,969,054	9,794	888,024	37,341	109,251	1,034,616	1,327,559	0	0	1,327,559	292,943	27.97	57.19	25.00					
ABILENE	D0435	1,430.0	3,833.30	3.0	5,435,000	5,649,015	214,015	2,324,282	141,113	539,459	3,004,854	3,931,851	0	0	3,931,851	926,997	30.50	68.13	37.03					
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	3,314,298	0	0	3,314,298	786,331	22.87	64.33	39.63					
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	1,325,141	0	0	1,325,141	302,677	26.05	63.82	39.45					
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	2,171,768	0	0	2,171,768	397,248	41.11	71.22	40.87					
DOWIPHAN																								
DOWIPHAN	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	2,210,662	0	0	2,210,662	273,209	39.48	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	1,191,091	0	0	1,191,091	186,592	29.02	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	1,693,697	0	0	1,693,697	275,772	46.42	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	700,415	0	0	700,415	195,377	26.14	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	940,377	0	0	940,377	132,382	18.35	49.42	25.60					
DOUGLAS																								
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	3,700,921	0	0	3,700,921	963,031	43.48	68.55	30.68					
EUDORA	D0491	850.0	4,785.91	1.9	4,003,895	4,145,969	142,074	2,553,533	0	259,261	2,814,794	3,298,489	0	0	3,298,489	483,695	35.96	46.18	25.00					
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	14,509,600	0	0	14,509,600	8,889,888	28.05	69.48	42.58					
EDWARDS																								
EDWARDS	024																							
KINSLY-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	1,219,323	0	0	1,219,323	352,731	21.66	71.62	43.57					
LEWIS	D0502	195.0	5,413.80	0.5	1,050,277	1,060,970	10,693	0	197,537	75,092	272,629	354,312	0	0	354,312	81,683	5.89	51.24	44.80					
ELK																								
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	1,589,924	0	0	1,589,924	293,785	18.63	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	745,292	0	0	745,292	74,782	15.87	53.27	40.39					
ELLIS																								
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	1,095,393	0	0	1,095,393	127,328	7.12	46.59	42.48					
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	1,169,519	0	0	1,169,519	118,050	8.05	38.65	34.02					
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	6,912,748	0	0	6,912,748	3,276,295	31.12	78.78	40.23					
ELLSWORTH																								
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	2,782,682	0	0	2,782,682	618,454	33.78	69.81	32.06					
LORRAINE	D0328	536.0	5,881.19	0.5	3,143,496	3,168,082	24,586	0	201,503	162,558	364,061	1,021,829	0	0	1,021,829	657,768	18.18	73.40	48.18					
FINNEY																								
FINNEY	028																							
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	30.17						
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	14,022,909	0	0	14,022,909	5,113,572	30.97	65.94	40.70					
FORD																								
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	940,571	0	0	940,571	183,341	21.58	54.63	31.65					
BODGE 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	8,771,988	0	0	8,771,988	3,896,525	32.23	75.27	49.03					
BUCKLIN	D0459	370.0	3,966.8922.6		1,394,362	1,799,532	405,170	424,293	204,863	152,580	781,736	1,115,316	0	0	1,115,316	333,580	22.91	37.27	47.06					

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COUNTY NAME DISTRICT NAME	#	BUDGET PER-			GENERAL FUND BUDGET				1991-92				ESTIMATED 1992-93				TAX RATE-		
		EST	ENROLL	X	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	AID/	STATE/	AID	GUARANTEE	AID/	STATE/	(14 - 10)	EDU/VI	1991	1992
*****																			
FRANKLIN	030																		
WEST FRANKLIN	D0287	796.0	4,571.35	3.0	3,652,965	3,762,534	109,569	2,176,103	17,251	160,504	2,353,858	2,776,464	0	0	2,776,464	422,606	24.86	56.10	30.65
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	2,066,085	0	0	2,066,085	357,661	35.08	39.92	25.00
WELLSVILLE	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	2,678,819	0	0	2,678,819	487,004	32.04	67.45	33.42
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	5,644,288	0	0	5,644,288	1,698,995	38.70	56.92	28.71
GEARY	031																		
JUNCTION CITY	D0475	7,362.0	3,191.04	8.9	23,463,363	25,583,244	2,119,881	12,707,275	700,000	960,078	14,367,353	17,683,029	0	0	17,683,029	3,315,676	41.10	54.41	34.91
COVE	032																		
GRINNELL PUBLIC	D0291	152.0	7,042.04	0.0	1,064,869	1,070,390	3,521	215,692	85,767	48,742	350,201	493,178	0	0	493,178	142,977	16.55	63.35	40.43
WHEATLAND	D0292	175.5	7,049.64	0.0	1,265,410	1,265,410	0	144,892	178,246	73,119	396,257	579,167	0	0	579,167	182,910	17.86	61.27	36.12
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	1,202,649	0	0	1,202,649	223,407	17.57	60.73	42.91
GRAHAM	033																		
WEST GRAHAM-MOR	D0280	117.5	8,391.35	0.0	1,004,962	1,004,962	0	0	234,032	36,953	270,985	293,789	0	0	293,789	22,804	2.51	69.73	66.90
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	1,599,910	0	0	1,599,910	193,834	8.59	50.41	40.07
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	35.11	
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	1,665,162	0	0	1,665,162	383,977	17.50	46.60	25.17
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	563,924	0	0	563,924	163,250	14.65	71.69	52.64
COPELAND	D0476	118.0	9,243.50	0.0	1,044,516	1,090,733	46,217	0	13,046	56,224	69,270	181,645	0	0	181,645	112,375	10.58	82.14	74.02
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	735,052	0	0	735,052	121,404	9.71	44.30	35.62
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	442,458	0	0	442,458	185,270	6.72	43.42	36.95
GREENWOOD	037																		
HADISON-VIRGIL	D0386	280.0	6,013.66	0.5	1,660,973	1,702,408	41,435	678,669	108,140	91,866	878,675	1,108,172	0	0	1,108,172	229,497	22.89	65.08	39.05
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	2,695,336	0	0	2,695,336	465,824	21.12	59.58	31.87
HAMILTON	D0390	115.0	6,297.64	0.5	721,080	727,850	6,770	122,933	136,924	27,905	287,762	308,331	0	0	308,331	20,569	2.90	56.40	54.39
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	52,657	0	0	52,657	-183,334	-4.33	40.14	50.25
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	2,760,825	0	0	2,760,825	796,641	20.42	61.42	38.41
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	594,165	0	0	594,165	55,003	5.08	52.60	47.27
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	1,020,151	0	0	1,020,151	157,005	16.13	59.47	38.65
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	8,231,025	0	0	8,231,025	2,825,650	42.72	80.18	42.80
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	1,828,340	0	0	1,828,340	302,178	44.72	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	2,773,326	0	0	2,773,326	602,243	32.52	72.01	34.30
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	2,641,829	0	0	2,641,829	556,863	27.46	68.84	40.36

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COUNTY NAME DISTRICT NAME	ENROLL 9-20-92	X 1991-92	INC 1991-92	GENERAL FUND BUDGET				1991-92				ESTIMATED 1992-93				TAX RATE			
				EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	HILL	EST			
				1991-92	(5 - 4)	AID	GUARANTEE	AID/INCOME	STATE AID	AID	GUARANTEE	AID/INCOME	STATE AID	(14 - 10)	EBUIV	1991	1992		
*****																			
HASKELL	041																		
SUDLETTE	D0374	495.0	5,265.01	0.5	2,561,429	2,634,324	73,095	0	179,406	218,001	397,407	134,824	0	0	134,824	-263,583	-5.43	40.14	51.60
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	0	-159,963	-1.70	30.00	32.92	
*****																			
HODGEMAN	042																		
JETHORE	D0227	271.5	5,408.84	0.5	1,430,638	1,475,841	45,203	201,007	139,567	95,348	435,922	632,229	0	0	632,229	196,307	12.33	56.10	43.24
HANSTON	D0228	144.0	7,004.31	0.0	989,009	1,008,621	19,612	90,020	204,222	36,275	330,517	404,039	0	0	404,039	73,522	7.90	64.51	56.72
*****																			
JACKSON	043																		
NORTH JACKSON	D0335	417.5	5,405.36	0.5	2,283,765	2,295,185	11,420	1,537,543	0	87,120	1,624,663	1,808,924	0	0	1,808,924	184,261	22.05	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	3,724,609	0	0	3,724,609	624,773	37.34	58.63	27.83
HAYETTA	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	3,135,220	0	0	3,135,220	366,709	35.55	42.99	25.00
*****																			
JEFFERSON	044																		
VALLEY FALLS	D0338	495.0	4,443.14	6.4	2,188,246	2,355,507	167,261	1,496,079	0	129,402	1,625,481	1,937,380	0	0	1,937,380	311,899	41.09	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	1,909,530	0	0	1,909,530	272,875	31.34	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	2,855,487	0	0	2,855,487	547,602	39.67	53.48	25.00
OSKALOOSA PUBLI	D0341	630.0	4,382.30	5.0	2,763,043	2,904,529	138,486	1,782,911	0	152,876	1,935,787	2,294,717	0	0	2,294,717	358,930	34.27	61.65	33.43
HOLLOETH	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	2,034,264	0	0	2,034,264	321,294	30.38	56.54	25.34
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	3,160,941	0	0	3,160,941	690,067	33.48	59.68	25.46
*****																			
JEWELL	045																		
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	602,640	0	0	602,640	179,979	17.28	70.99	46.54
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	1,138,941	0	0	1,138,941	190,224	26.72	72.86	37.38
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	717,521	0	0	717,521	130,893	15.95	55.48	34.61
*****																			
JOHNSON	046																		
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	10,887,222	0	0	10,887,222	5,019,083	8.61	62.00	57.62
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	3,974,480	0	0	3,974,480	1,100,690	44.92	80.33	35.45
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	4,051,390	0	0	4,051,390	1,225,371	27.66	69.26	32.41
DESOTO	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	4,292,997	0	0	4,292,997	1,288,019	27.31	63.29	39.22
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	37,947,916	0	0	37,947,916	17,218,148	36.88	93.68	50.92
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	33,564,964	0	0	33,564,964	-11,045,203	-7.13	39.95	62.94
*****																			
KEARNY	047																		
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	33.74	
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	32.11	
*****																			
KINGMAN	048																		
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	2,203,740	0	0	2,203,740	609,784	11.58	60.35	48.95
CUNNINGHAM	D0332	310.0	6,572.44	0.5	2,007,881	2,047,643	39,762	0	357,861	86,311	444,172	385,170	0	0	385,170	-59,002	-2.21	54.36	60.65
*****																			
KIOWA	049																		
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	907,718	0	0	907,718	88,782	4.09	49.83	52.90
MULLINVILLE	D0424	100,010	483.50	0.0	1,090,284	1,090,284	0	0	50,655	35,896	86,551	0	0	0	-86,551	-6.91	64.90	75.92	
HAVILAND	D0474	168.0	7,130.79	0.0	1,215,800	1,215,800	0	0	341,383	44,389	385,772	271,229	0	0	271,229	-114,543	-7.90	51.71	64.26

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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	1991-92	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	MILL	EST
					1992-93	(5 - 4)	AID	GUARANTEE	AID/	STATE	AID	GUARANTEE	INCOME	AID	(14 - 10)	EQUIV	1991	1992
*****																		
LABETTE 050																		
PARSONS D0503	1,980.0	3,516.73	1.1	6,606,170	7,042,741	436,571	3,003,748	0	741,382	3,745,130	5,240,124	0	0	5,240,124	1,494,994	51.12	97.69	49.23
OSMEGO D0504	460.0	5,247.16	1.9	2,437,304	2,484,731	47,427	1,509,622	48,723	118,238	1,676,583	1,934,458	0	0	1,934,458	257,875	26.23	45.01	25.00
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	1,360,503	0	0	1,360,503	167,348	34.23	58.40	25.00
LABETTE 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	4,692,470	0	0	4,692,470	922,228	34.24	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	117,610	0	0	117,610	15,254	1.79	72.59	72.35
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	1,026,193	0	0	1,026,193	257,830	12.87	52.85	39.87
*****																		
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	2,109,927	0	0	2,109,927	419,409	29.96	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	9,395,613	0	0	9,395,613	3,234,810	33.28	72.49	43.25
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	4,243,600	0	0	4,243,600	1,275,530	46.41	66.93	25.10
YONGANOXIE 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	4,735,423	0	0	4,735,423	1,122,000	42.65	67.64	25.00
LANING 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	5,286,902	0	0	5,286,902	1,148,434	39.47	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	1,435,967	0	0	1,435,967	351,362	23.21	52.67	27.45
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	687,090	0	0	687,090	173,772	19.75	61.16	44.93
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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	1,929,437	0	0	1,929,437	241,095	36.90	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	1,972,246	0	0	1,972,246	477,332	31.02	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	0	0	-236,366	-2.06	38.14	46.60	
*****																		
LOGAN 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	1,385,451	0	0	1,385,451	390,975	15.54	63.23	46.21
TRIPLAINS D0275	116.0	7,186.99	0.0	884,000	884,000	0	0	10,168	34,793	44,961	161,628	0	0	161,628	116,667	11.15	66.48	50.53
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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	1,965,059	2,393,046	0	0	2,393,046	427,987	23.81	55.10	29.67
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	2,036,778	0	0	2,036,778	448,710	31.81	57.45	36.26
EMPORIA 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	11,535,649	0	0	11,535,649	3,641,045	38.95	67.11	39.42
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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	999,204	0	0	999,204	216,483	17.99	47.33	25.00
PEABODY-BURNS D0398	378.5	5,582.65	0.5	2,143,739	2,154,435	10,716	998,707	53,909	127,774	1,182,390	1,471,780	0	0	1,471,780	289,390	24.86	66.26	32.88
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	2,058,462	0	0	2,058,462	447,548	29.45	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	2,156,532	0	0	2,156,532	471,216	26.10	54.97	25.00
WESSEL D0411	265.0	5,091.58	3.0	1,390,000	1,431,702	41,702	801,082	0	65,775	866,857	1,055,186	0	0	1,055,186	188,329	28.21	67.17	36.49
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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	2,689,304	0	0	2,689,304	609,991	21.62	55.21	33.79
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	2,194,036	0	0	2,194,036	452,668	27.24	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	1,288,965	0	0	1,288,965	310,283	30.26	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	1,692,080	0	0	1,692,080	334,349	32.28	60.06	31.59

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COUNTY NAME DISTRICT NAME	EST ENROLL	(1)	(2)	(3)	GENERAL FUND BUDGET				ESTIMATED 1992-93				TAX RATE						
					1991-92		1992-93		1991-92		1992-93		MILL	EST					
					EST	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL			STATE	TOTAL			
*****																			
MCPHERSON 059																			
LINDSBORG	D0400	855.0	4,562.40	3.0	3,900,832	4,017,876	117,024	1,434,819	139,290	299,381	1,873,490	2,492,941	0	0	2,492,941	619,451	22.11	67.11	42.64
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	5,329,293	0	0	5,329,293	2,617,018	33.21	74.08	44.41
CANTON-CALVA	D0419	425.0	5,130.92	3.0	2,113,940	2,246,061	132,121	768,323	173,302	1,111,852	1,447,575	0	0	1,447,575	335,723	22.82	39.43	25.00	
HOUNDRIDGE	D0423	450.0	5,010.33	3.0	2,272,184	2,340,350	68,166	616,080	124,689	258,753	999,524	1,366,753	0	0	1,366,753	367,231	21.11	63.84	41.47
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	1,573,700	0	0	1,573,700	330,753	23.77	52.50	27.77
MEADE 060																			
FOMLER	D0225	151.5	7,023.31	0.0	1,052,794	1,064,031	11,237	0	146,843	65,369	212,212	364,394	0	0	364,394	152,182	14.17	67.99	49.70
MEADE	D0226	396.5	5,331.79	1.9	2,114,058	2,153,399	39,343	0	292,111	141,356	433,467	294,040	0	0	294,040	-139,427	-3.84	47.72	56.00
MIAMI 061																			
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	3,833,192	0	0	3,833,192	687,683	37.71	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	4,350,070	0	0	4,350,070	1,528,814	39.52	76.51	29.92
LOUISBURG	D0416	1,117.0	4,392.38	3.0	4,875,547	5,053,476	177,929	2,272,327	0	381,953	2,654,282	3,537,209	0	0	3,537,209	882,927	34.50	57.98	25.00
MITCHELL 062																			
MACONDA	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	2,057,322	0	0	2,057,322	489,156	32.14	67.59	32.99
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	2,524,859	0	0	2,524,859	733,244	30.09	55.88	25.00
MONTGOMERY 063																			
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	2,994,738	0	0	2,994,738	337,762	22.38	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	6,493,267	0	0	6,493,267	1,586,016	26.39	66.06	44.08
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	5,180,244	0	0	5,180,244	1,457,622	25.16	63.17	44.30
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	2,668,209	0	0	2,668,209	321,832	34.32	36.72	25.00
MORRIS 064																			
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	3,183,239	0	0	3,183,239	588,427	20.46	47.88	26.77
MORTON 065																			
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	25.32	
ELKHART	D0218	553.0	5,409.97	0.5	2,937,615	3,006,672	69,057	0	541,473	229,193	770,666	425,927	0	0	425,927	-344,739	-6.98	39.89	53.53
NEMAHA 066																			
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	3,438,017	0	0	3,438,017	624,682	25.90	56.72	30.20
NEMAHA VALLEY B & B	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	1,644,636	0	0	1,644,636	496,468	35.73	39.99	25.00
	D0451	242.0	5,753.94	0.5	1,349,299	1,399,416	50,117	847,900	43,000	41,761	932,661	1,097,781	0	0	1,097,781	165,120	30.56	39.97	25.00
NEOSHO 067																			
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	3,120,733	3,752,646	0	0	3,752,646	631,911	29.65	59.96	28.69
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	4,872,033	0	0	4,872,033	1,184,034	34.65	75.11	31.88
NESS 068																			
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	61.22	
SMOKY 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	362,040	0	0	362,040	-88,573	-6.14	42.17	53.01
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	868,392	0	0	868,392	243,927	11.57	56.94	48.78
BAZINE	D0304	127.0	7,219.14	0.0	949,317	949,317	0	25,173	193,113	35,784	254,070	298,295	0	0	298,295	44,225	4.67	63.35	57.22

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COUNTY NAME	DISTRICT NAME	#	BUDGET PER-			GENERAL FUND BUDGET					ESTIMATED 1992-93					TAX RATE-			
			ENROLL	X	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 EQUIV	EST 1991
*****																			
NORTON	069																		
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	2,760,429	0	0	2,760,429	513,504	33.69	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	700,372	0	0	700,372	115,048	16.82	71.56	49.87
WEST SOLOMON VA	D0213	86.0	8,835.10	0.0	843,752	843,752	0	0	129,577	49,196	178,773	196,908	0	0	196,908	18,135	2.54	72.81	70.58
*****																			
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	2,357,589	0	0	2,357,589	442,590	32.92	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	1,784,108	0	0	1,784,108	289,871	32.34	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	4,289,905	0	0	4,289,905	662,462	34.31	62.93	27.80
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	1,564,292	0	0	1,564,292	187,984	33.88	51.75	25.00
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	1,301,963	0	0	1,301,963	158,860	24.57	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	1,772,431	0	0	1,772,431	461,272	32.87	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	2,151,422	0	0	2,151,422	602,514	31.29	48.95	25.00
TWIN VALLEY	D0240	474.0	4,965.21	3.0	2,335,000	2,425,651	70,651	1,340,131	22,902	114,147	1,477,180	1,803,650	0	0	1,803,650	326,470	26.84	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	2,962,690	0	0	2,962,690	754,233	19.38	59.56	39.43
PANNEE HEIGHTS	D0496	156.0	7,078.54	0.0	1,146,723	1,146,723	0	0	130,219	58,130	188,349	384,601	0	0	384,601	196,252	17.70	75.40	50.06
*****																			
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	614,681	0	0	614,681	126,633	21.05	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	2,261,754	0	0	2,261,754	419,115	18.87	65.97	46.81
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	660,679	0	0	660,679	27,757	1.97	44.66	47.31
*****																			
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	4,526,983	0	0	4,526,983	1,012,369	42.01	50.33	25.00
XAM VALLEY	D0321	1,030.0	5,327.16	0.5	5,412,393	5,514,414	102,021	0	310,866	0	310,866	0	0	0	-310,866	-1.42	23.94	26.76	
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	1,756,648	0	0	1,756,648	311,964	30.25	71.66	38.66
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	2,467,305	0	0	2,467,305	423,988	41.17	74.52	45.49
*****																			
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	3,135,060	0	0	3,135,060	1,042,432	26.05	61.60	31.95
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	838,342	0	0	838,342	156,953	7.46	52.78	44.88
*****																			
RAWLINS	077																		
HERNDON	D0317	76.0	6,895.35	0.0	527,494	527,494	0	44,849	67,809	17,891	130,549	221,178	0	0	221,178	90,629	19.01	65.28	37.63
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	1,665,068	0	0	1,665,068	413,086	25.25	70.98	42.20
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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	11,094,820	0	0	11,094,820	5,272,785	39.59	80.69	40.20
NICKERSON	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	3,813,507	0	0	3,813,507	847,990	22.96	63.42	36.46
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	1,317,391	0	0	1,317,391	211,323	8.64	50.73	41.14
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	1,032,301	0	0	1,032,301	217,277	20.12	57.10	29.83
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	3,334,505	0	0	3,334,505	687,670	19.37	54.34	33.63

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COUNTY NAME DISTRICT NAME	ENROLL 9-20-92	BUDGET PER-1		GENERAL FUND BUDGET						ESTIMATED 1992-93						TAX RATE-1			
		1991-92	INC	1991-92	EST. 1992-93	DIFF (5 - 4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	DIFF (14 - 10)	MILL EQUIV	1991	1992	
																			1991-92
RENO BUNLER	078 D0313	2,144.5	3,532.70	6.4	7,618,770	8,106,360	487,590	2,145,964	641,302	704,751	3,492,017	4,931,221	0	0	4,931,221	1,439,204	26.36	67.96	44.78
REPUBLIC PIKE VALLEY	079 D0426	282.0	5,104.40	3.0	1,472,620	1,516,797	44,177	598,928	114,675	94,842	808,445	968,909	0	0	968,909	160,464	15.76	52.61	37.62
BELLEVILLE	D0427	659.0	4,934.22	3.0	3,250,498	3,350,560	100,062	1,393,388	0	224,856	1,618,244	2,207,724	0	0	2,207,724	589,480	30.25	65.35	30.33
HILLCREST RURAL	D0455	143.5	6,749.34	0.0	975,279	975,280	1	326,761	0	41,593	368,354	557,557	0	0	557,557	189,003	30.38	71.62	27.58
RICE STERLING	080 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	2,062,851	0	0	2,062,851	367,914	23.79	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	343,336	0	0	343,336	53,757	3.82	45.85	41.75
LYONS	D0405	848.5	4,600.31	3.0	3,850,000	4,020,465	170,465	1,877,154	168,511	293,852	2,339,517	2,879,363	0	0	2,879,363	539,846	26.51	61.54	37.65
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	832,386	0	0	832,386	95,396	4.12	56.00	51.63
RILEY RILEY COUNTY	081 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	2,036,057	0	0	2,036,057	357,428	34.61	53.49	30.82
MANHATTAN	D0383	6,335.0	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	13,713,654	0	0	13,713,654	5,789,792	35.65	74.17	43.77
BLUE VALLEY	D0384	265.0	4,934.62	3.0	1,395,018	1,452,736	57,718	733,484	0	67,016	802,500	991,826	0	0	991,826	189,326	24.53	56.80	33.22
ROOKS PALCO	082 D0269	178.0	6,490.03	0.5	1,203,901	1,228,561	24,660	0	205,576	86,192	291,768	83,128	0	0	83,128	-208,640	-11.47	44.19	64.52
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	1,012,688	0	0	1,012,688	-103,315	-3.60	47.51	54.89
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	1,102,200	0	0	1,102,200	226,945	11.82	49.27	40.50
RUSH LACROSSE	083 D0395	347.0	5,955.68	0.5	2,060,665	2,076,955	16,290	0	482,878	160,748	643,626	764,841	0	0	764,841	121,215	5.35	51.25	45.94
OTIS-BIBON	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	1,179,561	0	0	1,179,561	163,972	10.71	44.59	35.66
RUSSELL PARADISE	084 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	0	-125,635	-6.73	52.65	66.34	
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	2,502,382	0	0	2,502,382	1,070,347	18.93	69.11	47.22
SALINE SALINA	085 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	15,328,802	0	0	15,328,802	6,699,180	37.83	75.96	37.59
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	1,534,282	0	0	1,534,282	351,815	11.54	42.11	27.14
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	1,504,376	0	0	1,504,376	210,546	26.26	42.98	25.00
SCOTT SCOTT COUNTY	086 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	2,648,287	0	0	2,648,287	888,731	20.89	56.72	33.27
SEDGWICK WICHITA	087 D0259	46,500.0	3,764.87	1.6	171,615,390	177,863,895	6,248,505	6,253,943	700,000	32,536,161	39,490,106	90,873,111	0	0	90,873,111	51,383,005	34.24	85.47	45.34
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	15,174,241	0	0	15,174,241	4,476,420	32.98	74.58	52.09
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	9,402,622	0	0	9,402,622	2,707,368	48.43	78.54	38.16
VALLEY CENTER P	D0262	2,135.0	3,332.01	8.0	8,968,900	7,684,975	716,075	2,871,761	177,706	671,399	3,720,866	5,326,381	0	0	5,326,381	1,605,515	41.54	74.24	43.72
MULVANE	D0263	1,975.0	2,720.2815	9	5,190,562	6,224,647	1,034,085	2,761,787	0	625,661	3,387,448	4,851,677	0	0	4,851,677	1,464,229	59.70	51.06	30.62
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	2,874,658	0	0	2,874,658	601,637	21.97	60.54	40.03
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	5,480,152	0	0	5,480,152	2,317,114	47.88	81.23	35.91

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COUNTY NAME DISTRICT NAME	BUDGET PER-1				GENERAL FUND BUDGET				1991-92				ESTIMATED 1992-93				TAX RATE-1	
	EST ENROLL	X 1991-92	INC 1991-92		EST. 1992-93	DIFF (5 - 4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	DIFF (14 - 10)	MILL EQUIV 1991	EST 1992	
*****																		
SEDGWICK	087																	
MAIZE	D0264	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	9,728,884	0	0	9,728,884	2,659,024	54.38 60.97 29.58	
RENNICK	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	4,039,257	0	0	4,039,257	1,231,343	32.53 75.32 38.04	
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	2,112,172	0	0	2,112,172	657,594	49.11 56.63 33.19	
*****																		
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	6,663,041	0	0	6,663,041	2,340,993	20.80 60.80 46.11	
KISHNET-PLAINS	D0483	590.0	4,414.95	5.1	2,640,143	2,774,026	133,883	0	661,691	151,277	812,968	909,053	0	0	909,053	96,087	2.44 43.21 45.54	
*****																		
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	5,919,300	0	0	5,919,300	2,642,265	24.57 72.68 49.48	
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	2,342,361	0	0	2,342,361	411,800	37.04 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	7,576,224	0	0	7,576,224	3,990,350	25.51 62.30 48.49	
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	7,451,684	0	0	7,451,684	2,267,919	28.80 65.87 45.05	
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	28,909,602	0	0	28,909,602	14,598,046	32.40 83.78 45.46	
*****																		
SHERIDAN	090																	
HOKIE 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	1,380,654	0	0	1,380,654	273,783	12.98 55.25 42.93	
*****																		
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	2,861,055	0	0	2,861,055	873,801	20.17 55.96 32.58	
*****																		
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	2,020,133	0	0	2,020,133	598,750	29.37 73.70 45.84	
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	727,781	0	0	727,781	142,536	21.22 71.16 42.45	
*****																		
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	849,103	0	0	849,103	145,258	9.35 65.68 55.02	
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	1,028,031	0	0	1,028,031	150,390	5.77 50.93 47.96	
HACKBIVILLE	D0351	285.5	6,216.17	0.5	1,768,501	1,783,590	15,089	0	161,949	93,999	255,948	117,714	0	0	117,714	-138,234	-4.82 39.19 47.96	
*****																		
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 41.04		
*****																		
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 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	0	-357,486	-1.50 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	4,997,040	0	0	4,997,040	1,435,818	36.75 74.80 40.63	
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	1,834,406	0	0	1,834,406	439,229	37.86 69.45 25.89	
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	2,863,252	0	0	2,863,252	476,391	43.35 70.20 31.54	
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	1,614,863	0	0	1,614,863	438,909	42.07 54.29 44.59	
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	655,130	0	0	655,130	220,221	23.75 67.35 34.42	
CALDWELL	D0360	324.0	5,366.08	1.2	1,668,850	1,759,650	90,800	662,635	0	106,703	769,338	1,126,467	0	0	1,126,467	357,129	32.08 68.97 35.29	
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	751,069	0	0	751,069	183,179	25.19 63.01 34.69	

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COUNTY NAME DISTRICT NAME	#	-BUDGET PER-			GENERAL FUND BUDGET				1991-92		ESTIMATED 1992-93				-TAX RATE-				
		EST ENROLL	X 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 EQUIV	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	267,878	0	0	267,878	157,678	14.42	64.43	44.87
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	3,521,117	0	0	3,521,117	1,104,993	28.09	47.96	25.00
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	460,304	0	0	460,304	169,169	19.89	59.81	32.22
TREGO	098																		
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	1,713,829	0	0	1,713,829	303,085	12.25	49.77	38.33
WABAUNSEE	099																		
MILL 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	1,748,941	0	0	1,748,941	351,383	21.92	60.39	42.42
WABAUNSEE 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	2,230,130	0	0	2,230,130	334,625	22.58	64.03	41.76
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	763,021	0	0	763,021	216,546	15.24	60.77	44.07
WESKAM	D0242	105.5	7,082.13	0.0	733,000	747,165	14,165	0	153,794	22,142	175,936	257,254	0	0	257,254	81,318	10.88	61.55	48.76
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	626,931	0	0	626,931	98,186	12.05	49.66	33.86
WASHINGTON SCHD	D0222	370.0	5,505.18	0.5	2,132,527	2,163,290	10,763	1,163,911	27,287	126,261	1,317,459	1,593,861	0	0	1,593,861	276,402	29.03	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	1,129,966	0	0	1,129,966	315,090	18.33	60.70	36.25
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	1,360,732	0	0	1,360,732	213,630	14.20	51.20	37.80
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	1,551,615	0	0	1,551,615	702,474	25.96	68.51	37.35
WILSON	103																		
ALTOONA-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	1,569,943	0	0	1,569,943	205,894	22.13	39.00	25.00
NEDDESHA	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	2,884,276	0	0	2,884,276	373,001	27.92	38.27	25.00
FREDDHIA	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	3,020,632	0	0	3,020,632	529,561	23.26	63.42	36.25
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	1,885,878	0	0	1,885,878	448,449	22.81	43.38	46.00
WYANDOTTE	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	9,723,599	0	0	9,723,599	2,385,715	28.92	69.30	44.09
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	3,161,173	0	0	3,161,173	103,838	2.60	51.04	56.65
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	5,062,401	0	0	5,062,401	1,367,687	27.61	75.05	49.43
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	57,354,088	0	0	57,354,088	12,872,580	30.76	57.27	25.00
STATE TOTALS		429,493.9	864.5		1,805,695,188		470,326,779		201,701,534		1,015,955,878		0	0	289,894,693	17,324.21			
		1,500,962.80	1,719,082,542		86,612,646		54,032,872		726,061,185		1,015,955,878		0	0	6,971.18	11,282.19			

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# PROPOSAL

(April 9, 1992)

## SUMMARY OF SENATE SUBSTITUTE FOR SENATE SUBSTITUTE FOR HOUSE BILL NO. 2892

### Brief\*

Senate Sub. for Senate Sub. H.B. 2892 amends the School District Equalization Act (SDEA) by making the changes described below.

### PART I – DISTRIBUTION FORMULA AND RELATED PROVISIONS

#### Budget Controls

1. **Basic Per Pupil Budget Control.** The basic per pupil budget controls for the 1992-93 school year are 100.5 percent to 103 percent. The phased-in merger of the fourth and fifth enrollment categories is continued.

(Under the current law, the budget controls for 1992-93 are 101 percent to 103 percent.)

2. **Minimum Expenditure Requirement.** Overriding the per pupil budget controls is a minimum expenditure requirement. Under it, no district is permitted to budget or spend in any school year less than an amount equal to 90 percent of the

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\* Supplemental Notes are prepared by the Legislative Research Department and do not express legislative intent.

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median budget per pupil in the district's enrollment category for the preceding school year.

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

3. **Cap on High Expenditure Districts.** Overriding other school district budget control provisions is a cap that is imposed on districts whose general fund budget per pupil exceeds 125 percent of the median budget per pupil in the district's enrollment category for the preceding school year. Such a district may not increase its budget per pupil in 1992-93 or thereafter as long as its budget per pupil exceeds this threshold amount.
4. **Technical Change/Unused Budget Authority.** A technical change is made concerning school district access to accumulated budget authority to limit the amount that may be used in any one year to the difference between the "determinable percentage" and the "multiplicand component of the determinable percentage."

(In other words, with budget per pupil controls of 100.5 to 103 percent, the amount of accumulated budget authority that can be used is 2.5 percent. Under the present law, the amount of such authority that can be used is 3.0 percent. This amendment returns the law to the pre-1991 form.)

### **Income Tax Rebate**

The income tax rebate, presently set at 24 percent of income tax liability of residents after credits, except for credits for taxes paid to another state and except

for withholding and estimates, is eliminated. On July 1, 1992, all money remaining in the School District Income Tax Fund is transferred to the State General Fund.

### **Local Effort**

1. **District Wealth Component of Local Effort.** The use of taxable income as an element of the definition of "district wealth" is eliminated.

(Presently, 24 percent of the taxable income of resident individuals and the assessed valuation of the district constitute "district wealth." The percentage of taxable income considered for this purpose is linked to the income tax rebate percentage. Consequently, the elimination of the use of taxable income in district wealth is coordinated with the elimination of the income tax rebate.)

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

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

### **Minimum General Fund Tax Rate**

Each school district is required to impose a general fund tax rate of at least 25 mills.

(Presently, under the SDEA there is no minimum general fund mill levy requirement.)

### **"Recapture" Provision/Categorical Aid Penalty**

If a district's general fund property tax rate to fund its general fund budget is less than 25 mills, the district, nonetheless, will levy 25 mills and remit to the state the difference between the amount that would be produced by the tax levy needed to fund the district's general fund budget and the amount produced by the mandatory 25 mill levy. All such amounts are deposited in the State Treasury to the credit of the State School District Finance Fund for use as general state aid for the purpose of financing schools.

This "recapture" provision replaces the existing categorical aid penalty provision that applies to a district whose general fund tax rate is less than three-fifths of the state median general fund tax rate.

### **Hold Harmless**

The hold harmless provisions of the current law are eliminated.

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

### **Technology Education Mill Levy – Repealed/Equalized**

The authorization for a 2 mill tax levy for technology education is repealed. The amounts levied by school districts in 1991 for technology education are added to the 1991-92 base for the purpose of computing school district budget controls for the 1992-93 school year and thereafter.

School districts are permitted to transfer from the general fund to the technology education fund and to deposit miscellaneous revenues in this fund. "Technology education program" is defined as a program to incorporate electronic computer and communications technologies into educational programs of the school district, including improvement and integration of on-line information management and communications systems in all application areas. Expenditures for technology education cannot be made from the school district general fund.



(The 2 mill technology education property tax levy authority was added to the law by the 1991 Legislature.)

### **General State Aid Distribution Dates**

General state aid will be distributed to school districts in accord with the following schedule: in each of the months of September through January an amount equal to 12.5 percent (presently 10 percent) of the district's general state aid entitlement in the preceding school year; in each of the months of February through May, 7.5 percent (presently 10 percent in January through April and 12 percent in May) of the district's current school year's entitlement; and in June, the full amount of the current year's entitlement less amounts paid in September through May. The September through May payments are made on the 20th day or as soon thereafter as sufficient moneys are available in the State General Fund, as determined by the Director of the Division of Budget, to permit such payments without depleting the unencumbered cash balance in the State General Fund. The final payment is made on June 15.

## **PART II – EXPIRATION OF THE SDEA**

### **SDEA Repeal**

The SDEA expires on June 30, 1993. The SDEA includes the equalization and transportation aid plans and other aspects of the school funding system including the authority to levy property taxes for school district operations. The expectation is that the 1993 Legislature will determine the school finance methods to be used in 1993-94 and thereafter.

## **PART III – SCHOOL REFORM**

### **Quality Performance Accreditation System Required/Schedule for School Participation**

The State Board of Education is directed to design and adopt a quality performance accreditation (QPA) system for Kansas schools. This system will be based upon goals for schools that are framed in measurable terms and will define the following outcomes:

1. teachers establish high expectations for learning and monitoring pupil achievement through multiple assessment techniques;
2. schools have a basic mission which prepares the learners to live, learn, and work in a global society;
3. schools provide planned learning activities within an orderly and safe environment which is conducive to learning;
4. schools provide instructional leadership which results in improved pupil performance in an effective school environment;
5. pupils have the communication skills necessary to live, learn, and work in a global society;
6. pupils think creatively and problem-solve in order to live, learn, and work in a global society;
7. pupils work effectively both independently and in groups in order to live, learn, and work in a global society;
8. pupils have the physical and emotional well-being necessary to live, learn, and work in a global society;
9. all staff engage in ongoing professional development; and
10. pupils participate in lifelong learning.

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In the 1994-95 school year, at least one school in every school district must participate in the QPA 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.

**State Board of Education QPA System Standards in  
Mathematics, Science, Communications, and  
Social Studies**

As part of the QPA program, the State Board of Education is required by July 1, 1993 to develop outcomes, standards, and means of assessment for a minimum of three benchmark levels in grades kindergarten through 12 in the areas of mathematics, science, communication (reading, writing, speaking, and listening), and social studies (American history and geography).

The State Board of Education will engage consultative services in order to ensure that the academic standards the State Board establishes are equal to or better than those of other states and other parts of the world and that higher order thinking skills are emphasized.

**School Site Councils as Part of the QPA System**

As part of the QPA system, the State Board of Education is required to mandate that there be established a school site council for each school of every school district, except that the mandate does not apply in a school district in which there is only one school building. In such a district, the board serves as the school site council. The council will provide advice and counsel in evaluating state, school district, and school site performance goals and in determining the methods that should be employed at the school site to meet those goals and objectives.

School site councils will be required to be established by January 1, 1993. The membership of each council is determined at the school site level, but is required to include appropriate representation from among teachers, the principal, parents, the business community, and others as deemed appropriate.

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The State Board of Education will evaluate the work of the school site councils and their effectiveness in facilitating education improvement and restructuring and publish an evaluation report thereon as of July 1, 1995.

The statutory mandate for school site councils sunsets at the conclusion of the 1995-96 school year, unless extended by the 1996 Legislature.

### **Extension of the School Term**

The law which establishes the minimum school term is amended beginning in 1992-93 to require for grades 1-11 a minimum of 180 six and one-half hour days and for grade 12, a minimum of 175 six and one-half hour days. In the alternative, a school district may opt for a schedule based on a minimum number of hours -- 1,170 for grades 1-11 and 1,137.5 hours for grade 12.

(The current minimum school term for kindergarten -- 180 two and one-half hour days or, in the alternative, 450 hours is not changed. The current minimum school term for grades 1-11 is 180 six hour days or, in the alternative, 1,080 hours and for grade 12, 175 six hour days or 1,050 hours.)

## **PART IV – TAX PROVISIONS**

### **Property Tax Levy**

Beginning in 1992, the bill requires each school district to levy annually a minimum general fund property tax of 25 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 imposes a state sales and use tax rate of **2.50 percent** on the following previously exempt sales, effective June 1:

**K.S.A. 79-3606 (z)** -- residential intrastate telephone and telegraph services -- FY 1993 Fiscal Note: \$3.1 million

**K.S.A. 79-3606(p)** -- trade fixtures and equipment previously installed when sold by a person ceasing business -- FY 1993 Fiscal Note: \$0.5 million

**K.S.A. 79-3603(g)** -- hotel and motel rooms rented for more than 28 consecutive days -- FY 1993 Fiscal Note: \$0.6 million

The local sales tax base would not be affected by any of the new sales which would be taxable at the 2.50 percent state rate.

## Individual Income Tax

The bill also makes a number of changes in the individual income tax structure.

The new tax rates imposed for married taxpayers filing jointly are 3.50 percent on taxable income up to \$15,000; 3.65 percent on taxable income between \$15,000 and \$30,000; and 6.20 percent on taxable income in excess of \$30,000. 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 4.40 percent on taxable income up to \$10,000; 4.60 percent on taxable income between \$10,000 and \$25,000; and 7.05 percent on taxable income in excess of \$25,000. 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 bill also raises the rates for all taxpayers who elect to deduct federal income taxes paid and pay state taxes under a higher set of rates.

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The combined tax year 1992 fiscal impact for all of the individual income tax changes is estimated at \$99.5 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 3.25 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 \$5.2 million annually.

Sales Tax Exemptions (at 2.5%)	\$4,200
Sales and Use Tax Increase (to 5.0%)	174,900
Individual Income Tax	99,500
Corporation Income Tax	5,200
<b>TOTAL</b>	<b>\$283,800</b>

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