



**EXAMINATION OF SELECTED  
ADMINISTRATIVE POLICIES AND PROCEDURES OF THE  
JENKINS INDEPENDENT SCHOOL DISTRICT**

**For The Period Of  
July 1, 1996 Through June 30, 1997  
Unless Otherwise Noted**

**EDWARD B. HATCHETT, JR.  
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AUDITOR OF PUBLIC ACCOUNTS

May 6, 1999

Ronald Cheek, Superintendent  
Jenkins Independent School District  
P.O. Box 74  
Jenkins, Kentucky 41537

Durward Narramore, Jr., Chairman  
Members of the Board  
Jenkins Independent School District Board of Education  
P.O. Box 74  
Jenkins, Kentucky 41537

Wilmer S. Cody, Ph.D., Commissioner  
Department of Education  
Capital Plaza Tower, First Floor  
Frankfort, Kentucky 40601

RE: Examination of Selected Administrative Policies and Procedures

Gentlemen:

Our office received a complaint through our 1-800-KY-ALERT hotline regarding certain practices of the Jenkins Independent School District (JISD). We initiated an examination of these practices for the period July 1, 1996, through June 30, 1997, unless a different period is noted.

Our examination was directed by the following objectives:

- to review the school building bonds issued in 1986 and 1991,
- to establish whether the proceeds from a lawsuit settlement were invested in Certificates of Deposit in a Middlesboro bank,
- to verify whether the school tax rates levied by JISD were in compliance with state statutes,

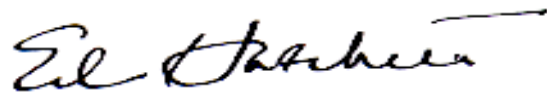
Ronald Cheek, Superintendent  
Durward Narramore, Jr., Chairman  
Wilmer S. Cody, Ph.D., Commissioner  
May 6, 1999  
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- to ascertain the fees or tuition required for nonresident pupils to attend JISD and whether the fees or tuition charged violated Kentucky Department of Education (KDOE) policy or state statutes,
- to determine whether nonresident pupils were transported to school by JISD buses,
- to ascertain whether the procedures for collecting motor vehicle taxes allow JISD residents to license their vehicles in another county to avoid the JISD tax rates, and
- to offer recommendations, as necessary, on the noted objectives.

To achieve these objectives, we applied certain procedures to the records of JISD and conducted interviews with the Deputy County Clerk of Letcher County, JISD officials, and KDOE officials. We also obtained attendance, revenue, and tax rate data from KDOE. This data, along with our analyses, is included in the appendix to this report.

All comments and recommendations contained in our report are intended to improve the administration and operations of JISD. This examination was not an audit, and we do not express an opinion on the financial statements of JISD. We wish to thank the administrative staff of the Jenkins Independent School District for their cooperation during this examination.

Sincerely,



Edward B. Hatchett, Jr.  
Auditor of Public Accounts

EBHJr:kct

**COMMENTS AND RECOMMENDATIONS**

## COMMENTS AND RECOMMENDATIONS

### **1) School Building Revenue Bonds Were Issued In Accordance With Constitutional And Statutory Requirements**

The Letcher County Fiscal Court issued \$420,000 in school building revenue bonds in 1986, to be retired in 2006, for the construction of an addition to and the re-roofing of the Burdine Elementary School. An additional \$1,740,000 in school building revenue bonds were issued by the Jenkins Independent School District Finance Corporation (Corporation) in 1991, to be retired in 2011, for the construction of additions and renovations to the Jenkins High School building. We researched constitutional and statutory requirements, and case law, to determine whether the bonds issued in 1986 and 1991 were legally authorized.

At the time the bonds were issued in 1986 and 1991, Section 157 of the Kentucky Constitution prohibited JISD from incurring, in any year, a financial obligation larger than its annual budget. However, the statutes provide alternative methods of financing that avoid the restriction of Section 157. KRS Chapter 162 authorizes the issuance of revenue bonds. Revenue bonds differ from general obligation bonds in that revenue bonds pledge only the revenues produced by the project as security for repayment, do not directly obligate the issuing entity, and are renewable annually at the option of JISD. In both instances, JISD entered into a lease agreement with the issuing entity that was renewable annually at the option of JISD. When the rental payments made by JISD became sufficient to retire the bond issue, the project would be conveyed to JISD. Although JISD's rental payments were the only source of funds to retire the bonds, JISD could not be legally forced to renew the lease arrangement.

Because the bonds did not obligate JISD beyond the first year's rental payments, the referendum requirement of Section 157 of the Constitution was not triggered. See Hacker Bros. Const. Co., Inc. v. Board of Ed. Of Whitley County, Ky. App., 590 S.W.2d 897 (1979).

### **2) Proceeds From Settlement Of A Lawsuit Are Not Invested In Certificates Of Deposit**

During the construction of Jenkins High School, the contractor failed to adhere to all project specifications, resulting in an unstable foundation for portions of the school. Consequently, JISD initiated a lawsuit against the contractor. In 1981, JISD received \$485,000 from the contractor in an out-of-court settlement. The complainant(s) believed the proceeds of this settlement were presently invested in certificates of deposit in a Middlesboro bank rather than applied to the outstanding bond balance. We examined minutes of board meetings, interviewed a former JISD superintendent, and sent confirmations to all banks currently in Middlesboro to determine the disposition of these monies.

## **2) Proceeds From Settlement Of A Lawsuit Are Not Invested In Certificates Of Deposit (Continued)**

The March 19, 1981, meeting minutes documented the Board's decision to maintain the net receipts from the settlement in the General Fund where accrued interest could be used for current expenses. According to a former superintendent, the Board had agreed to retain a General Fund cash balance at least equal to the settlement amount after legal fees were paid. This policy was adhered to until at least 1989; however, in the last several years the proceeds were used for general operating expenses. The JISD financial statements reflected a General Fund cash balance of \$80,526 at June 30, 1993, and deficit cash balances in the General Fund at June 30, 1994, June 30, 1995, and June 30, 1996. The deficit cash balances indicate the total depletion of the proceeds from the settlement.

We sent bank confirmations to all five banks in Middlesboro to determine whether the JISD had funds on deposit with any of the banks in the form of time or demand deposits. We found no evidence that the JISD had money on deposit in a bank in Middlesboro either in the form of certificates of deposit or any other type of account.

The proceeds from the settlement with the contractor were not used to reduce the long-term bond obligation. The funds were expended to meet current financial obligations.

### **Recommendation**

We recommend JISD develop a written policy and procedure pertaining to proceeds received from lawsuit settlements. Prudent business management practices dictate that lawsuit settlement proceeds described above should have been applied toward early retirement of the long term debt of the district in the form of revenue bond principal and interest.

## **3) The Tax Rates Levied By JISD Complied With State Law**

Local funding for JISD came primarily from taxes levied on real estate, tangible property, and motor vehicles. A portion of the JISD tax rate was attributable to a special school building fund tax approved by the citizens in a March 30, 1968, election. The special tax was to be levied for a period of 30 years. However, statutory changes initiated as part of the Kentucky Education Reform Act (KERA) effectively cancelled the expiration date of the special building tax.

According to KRS 157.615, "equivalent tax rate," as used in KRS 157.611 to 157.640, is defined as "the rate which results when the income from all taxes levied by the district for school purposes is divided by the total assessed value of property plus the assessment for motor vehicles . . . . The amount of income from any voted building tax shall be included in computing the equivalent tax rate." KRS 157.440(1)(d) stipulates that "[a] school district which is at or above the equivalent tax rates permitted . . . shall not be required to levy an equivalent tax rate which is lower than the rate levied during the 1989-90 school year." The effect of these provisions was to roll the special school building fund tax approved in the 1968 election into the levied equivalent rate as discussed below.

### **3) The Tax Rates Levied By JISD Complied With State Law (Continued)**

In a November 19, 1992, letter to the superintendent of another school district, a KDOE official stated, "With the advent of KERA, special voted building tax rates were grandfathered into the equivalent tax rate calculation. This caused special voted building tax receipts to be perpetuated indefinitely, even if there was an expiration date originally set."

Further, an Opinion of the Attorney General, OAG 90-45, issued on June 21, 1990, addressed the question of whether, under KERA, a school district would be required to lower the equivalent tax rate in existence for the 1989-90 school year. OAG 90-45 referred to the maximum permitted tax rate established by KRS 157.440(2) and the provision of KRS 157.440(1)(d) in the following statements: "If it is not above the maximum permitted tax rate, then clearly it is permissible. If it is above the maximum permitted tax rate, it remains permissible because it is the same rate as that levied during the 1989-90 school year."

Because of citizen concerns that JISD tax rates were improper, we verified the JISD and Letcher County School District (LCSD) tax rates in effect for fiscal years 1996 and 1997. During the two fiscal years, residents within JISD were assessed 69 cents per \$100 for property and tangible taxes, while LCSD residents were assessed 47 cents per \$100. For the 1996 fiscal year, JISD residents paid 98.9 cents per \$100 on their vehicle tax bills while LCSD residents paid 38.3 cents per \$100. For the 1997 fiscal year, the vehicle tax rate dropped to 88 cents per \$100 for JISD and remained at 38.3 cents in LCSD. The tax rates in effect for JISD residents during the 1989-90 base year cited in KRS 157.440(1)(d) were 70.9 cents per \$100 for real and tangible property, and 108.9 cents per \$100 for vehicles.

KRS 132.017 provides for a recall election if the application of the proposed tax rates to the property base, with certain exclusions, will result in more than a 4% increase in revenue over the prior year. The tax rates adopted by the JISD Board of Education are approved by KDOE. According to a KDOE official, JISD's compliance with the statutory requirements governing the setting of tax rates, including the provisions of KRS 132.017 and KRS 157.440(1)(d), was verified by KDOE prior to approval of the tax rates.

We found no evidence that the tax rates levied by the Jenkins Independent School District violated state law. While the residents of Jenkins were paying higher tax rates than the other Letcher County residents, the JISD's tax rates had fallen since 1990. Since FY 1995-96, JISD's rates for real estate and tangible property have remained the same while the motor vehicle tax rates have continued to decrease. (See Appendix 1)

### **4) JISD Should Establish A Tuition Fee Sufficient To Defray Reasonably Calculated Per Capita Costs Not Funded Through The State For Nonresident Pupils**

During the 1996-97 school year, 70 pupils from Letcher County, 26 pupils from Pike County, and 2 out-of-state pupils attended JISD schools. Conversely, there were 92 pupils residing in the JISD who attended the Letcher County schools.



**4) JISD Should Establish A Tuition Fee Sufficient To Defray Reasonably Calculated Per Capita Costs Not Funded Through The State For Nonresident Pupils (Continued)**

As a condition to receiving Support Education Excellence in Kentucky (SEEK) funding distributions from the state, KRS 157.350(4) requires that a school district include “no nonresident pupils in its average daily attendance, except by written agreement with the district of the pupils’ legal residence.” The agreements between Jenkins Independent School District and the Letcher and Pike County School Districts resulted in the Jenkins schools receiving the state SEEK monies for nonresident pupils residing in those school districts.

According to Bob Matney, a JISD official, the JISD did not receive SEEK funding from Kentucky for the out-of-state pupils nor did JISD receive any monies from the state of Virginia, where the pupils resided. We found no statutory requirements regarding out-of-state pupils other than the requirement cited above that nonresident pupils be excluded from average daily attendance. We spoke to Karen Waugh, KDOE Division of Finance Attendance and Data Collection Branch Manager, who stated there are no state requirements governing out-of-state pupils. The official stated that districts can charge tuition for residents of other states and that most districts charge tuition equal to the SEEK base amount.

The two out-of-state pupils attending the Jenkins schools paid \$360 per year in tuition. KDOE Division of Finance Reporting Branch Manager, Susan Goins, stated that the SEEK base amount for the 1996-97 fiscal year was \$3,668 annually per pupil. This was \$3,308 more per pupil than the tuition charged by the Jenkins Independent School District.

To determine the tuition policy of other districts, we surveyed 30 of approximately 75 school districts bordering other states. One hundred six out-of-state students attended these districts during the 1998-99 school year, with 98 of the students concentrated in two districts. Eight students attended districts where tuition approached the SEEK amount. Ninety-six students attended districts that charged \$500 or less in tuition. Two students were exempted from paying tuition by districts where their parents were employed. Tuition charged well below SEEK funding received by the district required Kentucky tax dollars in excess of \$269,000 and approximately \$141,000 in local district taxes, totaling over \$400,000, to be used to educate non-resident students.

The SEEK base amount is adjusted for factors such as at-risk pupils, exceptional children, transportation, and local tax effort. These adjustments raised the state funding received by JISD from the base of \$3,668 to approximately \$4,800 per pupil for the 1996-97 fiscal year.

In addition to total state funding of approximately \$4,800 per pupil, local taxes generated \$1,918 per pupil. These local tax revenues contributed to the education of not only the out-of-state pupils, but also the nonresident pupils living in other Kentucky districts.

**4) JISD Should Establish A Tuition Fee Sufficient To Defray Reasonably Calculated Per Capita Costs Not Funded Through The State For Nonresident Pupils (Continued)**

In OAG 78-265, the Attorney General advised: “it is our opinion that it is truly in the discretion of the local board of education to establish a reasonable tuition fee for nonresident pupils. We do believe, however, the better practice would be for a local board to attempt to establish a tuition fee sufficient to defray any reasonably calculated per capita costs not funded through the state . . . for educating a nonresident child.”

**Recommendation**

We recommend the JISD and other school districts review the statements of the KDOE official and Opinions of the Attorney General and revise tuition rates accordingly.

**5) Nonresident Pupils Living Along Existing JISD Bus Routes Were Transported To School**

The complaint received by this office asserted that JISD buses were transporting residents of the Letcher County School District to the schools within the Jenkins Independent School District.

We found there were two areas where Jenkins school buses traveled outside the JISD on their normal routes. The only route to the McRoberts Elementary School is on a road that extends outside JISD for approximately six miles and reenters the district near the school; in the other instance noted, the bus traveled about one mile beyond the JISD boundary in order to turn around. Eleven pupils residing in Letcher County were picked up along the McRoberts route and transported to the Jenkins schools while nine nonresident pupils were picked up along the other route. However, the nonresident pupils were transported to JISD school only when the pupil lived along the existing bus route.

**6) Motor Vehicles Cannot Be Legally Licensed Outside The County Of Residence**

Allegedly, some Jenkins’ residents were licensing their vehicles in another county to avoid the JISD tax rates; however, the complainant neglected to provide the names of any citizens suspected of engaging in this activity. Consequently, we were unable to determine the validity of this allegation beyond ascertaining whether the licensing system provided an opportunity for this to occur.

KRS 186A.120 requires the application for a first certificate of registration to be made to the county clerk in the owner’s county of residence, except if the vehicle is purchased from a dealer in another county, application may be made in either county. In either case, KRS 186.040 requires the certificate of registration to contain the name and address of the owner. If the owner moves, KRS 186A.235 stipulates the owner “shall within fifteen (15) days thereafter

## **6) Motor Vehicles Cannot Be Legally Licensed Outside The County Of Residence (Continued)**

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notify the county clerk of the county in which he resides of his old and new addresses as well as the current license number of all vehicles currently registered or titled in his name.” KRS 186.210 prohibits a person from making a false statement in an application for registration and refers to the penalties established in KRS 186.990.

The Revenue Cabinet, in concert with the Property Valuation Administrators (PVA) and the Transportation Cabinet, administers the Automated Vehicle Information System (AVIS), a centralized system governing the registration and ad valorem taxation of motor vehicles. When a taxpayer originally registers a vehicle or notifies the county clerk of an address change, information, including the taxpayer’s address, county of residence, and a description of the vehicle, is entered into AVIS. AVIS produces a monthly report of the additions and changes that is forwarded to the PVA in each county. The PVA is responsible for assigning the taxpayer to the proper district for taxation purposes. After assignment, the taxing district is entered into the appropriate record in AVIS. KRS 186A.030 also requires that AVIS “be capable of assigning a value for each vehicle registered in a county, utilizing a value reference manual in machine readable form approved by the Revenue Cabinet, and a manually entered value for vehicles not shown in such ‘manual’.”

KRS 132.227 specifies “[t]he taxable situs of a motor vehicle is presumed to be the county of registration as of the assessment date.” According to a Revenue Cabinet official, AVIS uses the county of residence as of the assessment date as the taxable situs. The various taxing authorities are required by KRS 132.487 to submit their tax rate on motor vehicles to the Revenue Cabinet no later than October 1 of the preceding year. These tax rates are entered into AVIS. Using the value reference manual referred to above, AVIS assesses the value of the vehicle and then applies the appropriate tax rates for the assigned district to the assessed value thereby computing the tax due. AVIS produces the tax notices that are then mailed to the taxpayer.

The county clerks are responsible for collecting the ad valorem taxes on motor vehicles registered in their county. KRS 134.815 requires the county clerk, by the tenth of each month, to report the motor vehicle taxes collected in the prior month, less the collection fee, and to remit the taxes collected to the appropriate taxing authority. If the taxpayer has moved to another county since the assessment date, the county clerk in the new county of residence is charged with collecting the taxes due and forwarding these monies to the Revenue Cabinet. The Revenue Cabinet then distributes the taxes to the appropriate taxing authority.

Unless the taxpayer falsified the physical location of his or her residence or the PVA attributed the taxpayer’s residence to the incorrect district, the proper amount of tax would have been levied, collected, and remitted to the appropriate taxing authority regardless of the county in which the taxpayer registered the vehicle or paid the taxes due.

**6) Motor Vehicles Cannot Be Legally Licensed Outside The County Of Residence  
(Continued)**

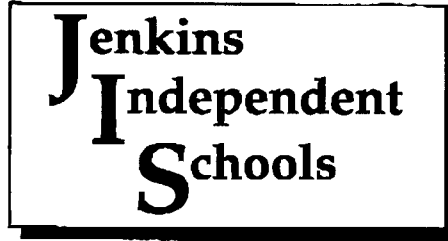
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If the complainant(s) is aware of specific persons who have provided a false address on his or her certificate of registration, the complainant should notify the Letcher County Clerk so that remedial action may be taken, if warranted.

**JENKINS INDEPENDENT SCHOOL DISTRICT RESPONSE**

**Board of Education**

**Chairman**  
Dunward Narramore  
**Vice-Chairman**  
James D. Hall  
**Members**  
Terry Braddock  
Alex Eversole  
Raymond Prunty



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**Administrative Staff**

**Superintendent**  
Ronald "Woodie" Cheek  
**Districtwide Coordinator**  
Charlene Collins  
**Spec. Ed. Director/Speech Path.**  
Kim Williams King  
**Treasurer**  
Charlotte Mullins  
**Secretary**  
Reba Lucas

April 28, 1999

Mr. Brian Lykins  
State Auditors Office  
144 Capitol Annex  
Frankfort, KY 40601

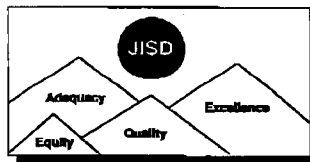
Dear Mr. Lykins:

The Jenkins Board of Education, Superintendent and myself have reviewed the draft copy of the Examination of Selected Administrative Policies and Procedures. We have no response to the report.

Sincerely,

A handwritten signature in cursive script that reads "Charlotte Mullins".

Charlotte Mullins  
Treasurer



**APPENDIX**

We obtained the 1996-97 school tax rate and revenue information from KDOE for all school districts in order to compare the data from Jenkins Independent School District to all other districts in the state. Since the cost per pupil is ordinarily higher in smaller districts, we also compared the data for JISD to the other 39 districts having average daily attendance (ADA) of 1,000 or less. Further, we compared the 1996-97 tax rates for all districts to the 1997-98 rates to determine trends. The information obtained from KDOE and our analysis of the data is attached to this report as the exhibits described in the following chart:

<b><u>Exhibit Number</u></b>	<b><u>Title of Exhibit</u></b>	<b><u>Description of Exhibit</u></b>
1	Schedule of Average Daily Attendance and Revenues	Average daily attendance; local, state, federal, and total revenues; and local, state, federal, and total per pupil revenues for all 176 school districts in the state
2	Schedule of Tax Rates for 1996-97	Real estate, tangible personal property, motor vehicle, utility, occupational, other tax rates, and the levied equivalent rate
3	Schedule of Tax Rates for 1997-98	Contains the same information as Exhibit 2, except the data is for the 1997-1998 school year
4	Schedule of Increases (Decreases) in Property Tax Rates	A comparison of the 1997-98 real estate, tangible personal property, and motor vehicle tax rates to the rates in effect for 1996-97 for all school districts. The schedule also reflects the amount of increase (decrease) in each of these rates
5	Summary of Changes in Property Tax Rates	A summary of the analysis contained in Exhibit 4
6	ADA, Revenue, and Property Tax Rankings for 1996-97	Rankings of all districts for average daily attendance; total and per pupil local, state and total revenues; real estate, tangible personal property, and motor vehicle tax rates; and levied equivalent rates. Districts are ranked from 1 to 176, with a ranking of 1 representing the highest and 176 the lowest
7	Summary of Changes in Property Tax Rates	A summary of tax rate changes for all 40 districts in the state with ADA of 1,000 or less.
8	ADA, Revenue, and Property Tax Rankings for 1996-97	Rankings of all districts in the state with ADA of 1,000 or less. (See description of Exhibit 6)



## Appendix

Because of inconsistent district sizes and tax bases, we believe that per pupil revenues is a more meaningful index than either comparing tax rates or total revenues. We note that in order to achieve equivalent per pupil revenues, smaller districts and districts with lower tax bases must employ higher tax rates than larger, wealthier districts.

While JISD ranked 35<sup>th</sup> in local per pupil revenues among the 176 school districts, only five districts received more state per pupil revenues. Due to this infusion of state funds, JISD's total per pupil revenue from all sources was surpassed by only three school districts in the state.

Of the 38 school districts with an ADA of 1,000 or less for which comparisons were performed, JISD was one of only 7 districts experiencing a tax decrease in at least one rate with no increase in the other tax rates. Four of these 7 districts had a decrease in two of the tax rates. As discussed in Comment 3, we found no evidence that the tax rates levied by the Jenkins Independent School District resulted in a violation of state law.

**EXHIBITS**

**EXHIBIT 1**

ALL 176 SCHOOL DISTRICTS  
SCHEDULE OF AVERAGE DAILY ATTENDANCE AND REVENUES  
1996-97

DISTRICT NAME	AVERAGE DAILY ATTEND. (Note 1)	LOCAL (Note 1)	STATE (Note 1)	FEDERAL (Note 1)	TOTAL (Note 1)	LOCAL PER PUPIL (Note 1)	STATE PER PUPIL (Note 1)	FEDERAL PER PUPIL (Note 1)	TOTAL PER PUPIL (Note 1)
Adair Co.	2,410.6	\$ 2,549,747	\$ 9,563,562	\$ 1,792,247	\$ 11,355,809	\$ 1,058	\$ 3,967	\$ 743	\$ 5,768
Allen Co.	2,646.3	3,003,813	10,102,725	1,435,895	11,538,620	1,135	3,818	543	5,496
Anchorage Ind. (Note 2)	376.7	2,632,483	1,015,546	53,210	1,068,756	6,988	2,696	141	9,825
Anderson Co.	2,823.1	5,118,436	9,173,106	1,374,991	10,548,097	1,813	3,249	487	5,549
Ashland Ind.	3,236.7	5,000,892	10,853,363	2,187,118	13,040,481	1,545	3,353	676	5,574
Augusta Ind. (Note 2)	270.9	412,661	1,251,264	116,847	1,368,111	1,523	4,619	431	6,573
Ballard Co.	1,281.2	1,891,067	5,222,175	663,827	5,886,002	1,476	4,076	518	6,070
Barbourville Ind. (Note 2)	655.9	535,847	2,387,052	426,511	2,813,563	817	3,639	650	5,106
Bardstown Ind.	1,462.0	3,154,316	4,081,847	690,306	4,772,153	2,158	2,792	472	5,422
Barren Co.	3,228.0	5,556,309	11,126,314	1,801,906	12,928,220	1,721	3,447	558	5,726
Bath Co.	1,701.0	1,823,854	7,306,681	1,411,724	8,718,405	1,072	4,296	830	6,198
Beechwood Ind. (Note 2)	908.9	2,459,970	2,051,433	80,951	2,132,384	2,707	2,257	89	5,053
Bell Co.	2,941.0	3,816,706	13,730,034	2,954,023	16,684,057	1,298	4,668	1,004	6,970
Bellevue Ind. (Note 2)	838.0	1,464,662	3,103,931	346,962	3,450,893	1,748	3,704	414	5,866
Berea Ind. (Note 2)	959.7	1,371,097	3,753,424	454,018	4,207,442	1,429	3,911	473	5,813
Boone Co.	10,560.9	28,118,149	24,973,008	1,662,498	26,635,506	2,662	2,365	157	5,184
Bourbon Co.	2,432.2	3,694,788	8,950,873	1,553,205	10,504,078	1,519	3,680	639	5,838
Bowling Green Ind.	3,050.5	8,078,698	9,857,328	1,420,490	11,277,818	2,648	3,231	456	6,335
Boyd Co.	3,375.3	6,064,011	11,797,552	1,660,228	13,457,780	1,797	3,495	492	5,784
Boyle Co.	2,369.5	3,438,601	8,712,647	963,232	9,675,879	1,451	3,677	407	5,535
Bracken Co.	1,115.3	1,155,535	4,240,200	746,331	4,986,531	1,036	3,802	669	5,507
Breathitt Co.	2,359.7	1,896,639	10,920,090	2,592,225	13,512,315	804	4,628	1,099	6,531
Breckenridge Co.	2,550.3	3,543,195	9,944,565	2,246,743	12,191,308	1,389	3,899	881	6,169
Bullitt Co.	9,079.2	12,352,439	34,065,107	3,102,319	37,167,426	1,361	3,752	342	5,455
Burgin Ind. (Note 2)	357.2	603,623	1,069,030	92,052	1,161,082	1,690	2,993	258	4,941
Butler Co.	2,147.8	2,161,495	8,813,341	1,158,914	9,972,255	1,006	4,103	540	5,649
Caldwell Co.	1,944.7	2,031,792	7,553,350	1,078,256	8,631,606	1,045	3,884	554	5,483
Calloway Co.	2,937.1	5,780,579	10,676,792	1,911,150	12,587,942	1,969	3,635	651	6,255
Campbell Co.	4,396.2	10,951,379	11,487,959	970,750	12,458,709	2,491	2,613	221	5,325
Campbellsville Ind.	1,324.4	1,842,149	5,016,902	962,652	5,979,554	1,391	3,788	727	5,906
Carlisle Co. (Note 2)	800.5	826,568	2,945,438	329,992	3,275,430	1,033	3,679	412	5,124
Carroll Co.	1,599.8	3,429,378	5,098,710	1,679,368	6,778,078	2,144	3,187	1,050	6,381
Carter Co.	4,285.3	3,849,582	18,404,094	2,778,953	21,183,047	898	4,295	648	5,841
Casey Co.	2,200.3	2,327,871	8,937,108	1,841,222	10,778,330	1,058	4,062	837	5,957
Caverna Ind. (Note 2)	856.4	1,145,957	3,568,872	658,309	4,227,181	1,338	4,167	769	6,274
Christian Co.	8,035.9	8,578,422	30,715,153	5,194,126	35,909,279	1,068	3,822	646	5,536
Clark Co.	4,771.2	\$ 7,452,490	\$ 15,581,797	\$ 2,232,625	\$ 17,814,422	\$ 1,562	\$ 3,266	\$ 468	\$ 5,296

See accompanying notes

ALL 176 SCHOOL DISTRICTS  
SCHEDULE OF AVERAGE DAILY ATTENDANCE AND REVENUES  
1996-97

DISTRICT NAME	AVERAGE DAILY ATTEND. (Note 1)	LOCAL (Note 1)	STATE (Note 1)	FEDERAL (Note 1)	TOTAL (Note 1)	LOCAL PER PUPIL (Note 1)	STATE PER PUPIL (Note 1)	FEDERAL PER PUPIL (Note 1)	TOTAL PER PUPIL (Note 1)
Clay Co.	3,969.2	2,635,161	18,838,343	4,177,208	23,015,551	664	4,746	1,052	6,462
Clinton Co.	1,390.9	1,401,928	6,121,482	1,746,881	7,868,363	1,008	4,401	1,256	6,665
Cloverport Ind. (Note 2)	304.9	241,273	1,373,422	523,963	1,897,385	791	4,505	1,716	7,012
Corbin Ind.	1,716.1	2,123,991	6,496,969	1,040,297	7,537,266	1,238	3,788	606	5,632
Covington Ind.	4,532.0	8,581,512	18,604,720	3,973,738	22,578,458	1,894	4,105	877	6,876
Crittenden Co.	1,422.3	1,481,163	5,421,475	623,079	6,044,554	1,041	3,812	438	5,291
Cumberland Co.	1,104.4	1,251,627	4,468,054	773,443	5,241,497	1,133	4,046	700	5,879
Danville Ind.	1,657.2	3,712,480	5,102,886	1,121,979	6,224,865	2,240	3,079	677	5,996
Daviess Co.	9,311.8	13,893,548	32,288,341	2,769,836	35,058,177	1,492	3,467	297	5,256
Dawson Springs Ind. (Note 2)	615.4	624,395	2,540,913	466,991	3,007,904	1,015	4,129	759	5,903
Dayton Ind.	1,217.1	887,378	5,495,880	722,811	6,218,691	729	4,516	594	5,839
East Bernstadt Ind. (Note 2)	417.6	188,405	1,874,314	253,777	2,128,091	451	4,488	608	5,547
Edmonson Co.	1,724.0	1,663,695	6,808,326	925,048	7,733,374	965	3,948	537	5,450
Elizabethtown Ind.	1,886.8	3,148,270	6,156,153	389,233	6,545,386	1,669	3,263	206	5,138
Elliott Co.	1,168.3	753,533	5,811,101	1,044,937	6,856,038	645	4,974	894	6,513
Eminence Ind. (Note 2)	474.4	743,640	1,906,449	361,334	2,267,783	1,568	4,019	762	6,349
Erlanger Ind. (Note 2)	2,073.3	4,153,210	6,088,860	634,904	6,723,764	2,003	2,937	306	5,246
Estill Co.	2,447.9	1,999,408	10,755,353	1,932,368	12,687,721	817	4,394	789	6,000
Fairview Ind. (Note 2)	617.3	739,453	2,535,593	220,657	2,756,250	1,198	4,108	357	5,663
Fayette Co.	29,256.3	108,200,716	70,840,384	14,173,712	85,014,096	3,698	2,421	484	6,603
Fleming Co.	2,176.5	2,552,118	8,608,522	1,822,016	10,430,538	1,173	3,955	837	5,965
Floyd Co.	6,985.4	6,901,113	27,847,925	5,149,826	32,997,751	988	3,987	737	5,712
Fort Thomas Ind.	2,220.1	5,706,428	5,101,916	317,273	5,419,189	2,570	2,298	143	5,011
Frankfort Ind. (Note 2)	831.1	1,823,222	3,126,834	512,616	3,639,450	2,194	3,762	617	6,573
Franklin Co.	5,346.3	10,289,758	15,813,687	1,672,482	17,486,169	1,925	2,958	313	5,196
Fulton Co. (Note 2)	797.8	916,673	3,338,066	696,979	4,035,045	1,149	4,184	874	6,207
Fulton Ind. (Note 2)	537.5	1,030,766	2,138,024	583,367	2,721,391	1,918	3,978	1,085	6,981
Gallatin Co.	1,131.9	1,715,909	3,812,014	434,465	4,246,479	1,516	3,368	384	5,268
Garrard Co.	1,968.9	2,980,442	7,117,723	796,276	7,984,999	1,514	3,615	451	5,580
Glasgow Ind.	2,035.8	3,771,778	6,538,041	683,255	7,221,296	1,853	3,212	336	5,401
Grant Co.	3,057.6	3,660,937	10,990,882	1,557,905	12,548,787	1,197	3,595	510	5,302
Graves Co.	4,064.0	5,126,046	13,910,809	1,704,058	15,614,867	1,261	3,423	419	5,103
Grayson Co.	3,732.0	4,269,966	14,089,678	1,846,514	15,936,192	1,144	3,775	495	5,414
Green Co.	1,582.0	1,955,630	5,857,777	817,424	6,675,201	1,236	3,703	517	5,456
Greenup Co.	3,142.9	3,023,009	12,296,019	2,085,122	14,381,141	962	3,912	683	5,557
Hancock Co.	1,436.8	\$ 2,959,771	\$ 4,665,352	\$ 736,664	\$ 5,402,016	\$ 2,060	\$ 3,247	\$ 513	\$ 5,820
Hardin Co.	12,162.2	17,124,147	43,992,184	6,058,153	50,050,337	1,406	3,617	498	5,521

See accompanying notes

ALL 176 SCHOOL DISTRICTS  
SCHEDULE OF AVERAGE DAILY ATTENDANCE AND REVENUES  
1996-97

DISTRICT NAME	AVERAGE DAILY ATTEND. (Note 1)	LOCAL (Note 1)	STATE (Note 1)	FEDERAL (Note 1)	TOTAL (Note 1)	LOCAL PER PUPIL (Note 1)	STATE PER PUPIL (Note 1)	FEDERAL PER PUPIL (Note 1)	TOTAL PER PUPIL (Note 1)
Harlan Co.	5,134.1	5,385,579	21,339,350	4,718,439	26,057,789	1,049	4,156	919	6,124
Harlan Ind. (Note 2)	839.8	1,057,066	3,270,997	488,538	3,759,535	1,259	3,895	582	5,736
Harrison Co.	2,905.7	4,405,666	11,032,050	1,436,188	12,468,238	1,516	3,797	494	5,807
Harrodsburg Ind. (Note 2)	826.3	1,238,801	3,516,414	619,486	4,135,900	1,499	4,256	750	6,505
Hart Co.	2,093.1	2,233,573	9,264,647	1,717,688	10,982,335	1,067	4,426	821	6,314
Hazard Ind.	1,043.9	1,082,376	3,991,707	675,044	4,666,751	1,037	3,824	647	5,508
Henderson Co.	6,848.5	12,074,994	23,768,728	3,738,110	27,506,838	1,763	3,471	546	5,780
Henry Co.	1,896.8	2,629,483	6,904,224	1,028,333	7,932,557	1,386	3,640	542	5,568
Hickman Co. (Note 2)	806.4	1,125,638	2,976,412	547,144	3,523,556	1,396	3,691	679	5,766
Hopkins Co.	6,690.8	9,872,841	24,806,750	3,312,952	28,119,702	1,476	3,708	495	5,679
Jackson Co.	2,153.4	1,493,375	9,886,529	2,112,882	11,999,411	693	4,591	981	6,265
Jackson Ind. (Note 2)	323.2	272,833	1,424,136	285,485	1,709,621	844	4,406	883	6,133
Jefferson Co.	80,552.0	253,393,189	219,930,824	50,581,662	270,512,486	3,146	2,730	628	6,504
Jenkins Ind. (Note 2)	596.9	1,144,537	2,856,662	467,495	3,324,157	1,918	4,786	783	7,487
Jessamine Co.	5,593.0	10,037,038	18,035,442	1,884,570	19,920,012	1,795	3,225	337	5,357
Johnson Co.	3,535.0	3,440,165	16,655,144	3,768,509	20,423,653	973	4,711	1,066	6,750
Kenton Co.	10,846.4	26,517,969	28,347,786	2,493,484	30,841,270	2,445	2,614	230	5,289
Knott Co.	2,977.3	5,667,375	12,664,196	2,986,764	15,650,960	1,904	4,254	1,003	7,161
Knox Co.	4,163.1	4,396,610	18,502,412	4,230,222	22,732,634	1,056	4,444	1,016	6,516
Larue Co.	2,094.8	2,327,290	8,008,558	1,110,870	9,119,428	1,111	3,823	530	5,464
Laurel Co.	7,504.3	8,734,708	28,282,378	4,984,294	33,266,672	1,164	3,769	664	5,597
Lawrence Co.	2,456.1	2,322,697	10,192,805	2,637,881	12,830,686	946	4,150	1,094	6,190
Lee Co.	1,302.3	1,135,405	5,628,248	1,430,978	7,059,226	872	4,322	1,099	6,293
Leslie Co.	2,270.6	2,902,150	10,287,559	3,047,954	13,335,513	1,278	4,531	1,342	7,151
Letcher Co.	3,802.8	4,295,958	15,935,841	4,150,555	20,086,396	1,130	4,191	1,091	6,412
Lewis Co.	2,271.9	1,636,334	9,015,410	1,916,316	10,931,726	720	3,968	843	5,531
Lincoln Co.	3,504.7	3,592,751	14,601,604	3,221,121	17,822,725	1,025	4,166	919	6,110
Livingston Co.	1,340.5	2,416,504	4,482,008	612,075	5,094,083	1,803	3,344	457	5,604
Logan Co.	2,930.5	3,796,251	10,779,592	1,357,652	12,137,244	1,295	3,678	463	5,436
Ludlow Ind. (Note 2)	929.0	1,206,170	3,523,823	344,083	3,867,906	1,298	3,793	370	5,461
Lyon Co. (Note 2)	873.2	1,936,206	2,253,530	343,533	2,597,063	2,217	2,581	393	5,191
Madison Co.	7,703.1	12,701,731	27,175,555	4,488,108	31,663,663	1,649	3,528	583	5,760
Magoffin Co.	2,517.5	2,547,138	11,585,758	2,036,613	13,622,371	1,012	4,602	809	6,423
Marion Co.	2,696.6	3,687,829	9,932,054	2,076,992	12,009,046	1,368	3,683	770	5,821
Marshall Co.	4,434.7	\$ 6,699,579	\$ 14,049,470	\$ 1,552,020	\$ 15,601,490	\$ 1,511	\$ 3,168	\$ 350	\$ 5,029
Martin Co.	2,544.1	2,851,392	9,888,621	2,170,195	12,058,816	1,121	3,887	853	5,861
Mason Co.	2,521.5	5,354,490	7,986,465	1,376,334	9,362,799	2,124	3,167	546	5,837

See accompanying notes

ALL 176 SCHOOL DISTRICTS  
SCHEDULE OF AVERAGE DAILY ATTENDANCE AND REVENUES  
1996-97

DISTRICT NAME	AVERAGE DAILY ATTEND. (Note 1)	LOCAL (Note 1)	STATE (Note 1)	FEDERAL (Note 1)	TOTAL (Note 1)	LOCAL PER PUPIL (Note 1)	STATE PER PUPIL (Note 1)	FEDERAL PER PUPIL (Note 1)	TOTAL PER PUPIL (Note 1)
Mayfield Ind.	1,274.4	2,184,368	4,786,952	677,592	5,464,544	1,714	3,756	532	6,002
McCracken Co.	6,241.4	10,961,767	17,983,180	1,535,746	19,518,926	1,756	2,881	246	4,883
McCreary Co.	2,980.4	1,527,057	14,592,302	2,911,726	17,504,028	512	4,896	977	6,385
McLean Co.	1,528.2	1,931,270	5,489,932	693,345	6,183,277	1,264	3,592	454	5,310
Meade Co.	4,023.7	4,440,260	15,085,678	1,527,025	16,612,703	1,104	3,749	380	5,233
Menifee Co. (Note 2)	942.3	632,082	3,916,515	657,350	4,573,865	671	4,156	698	5,525
Mercer Co.	1,933.8	3,039,650	6,232,494	339,794	6,572,288	1,572	3,223	176	4,971
Metcalfe Co.	1,466.6	1,733,472	5,976,370	1,064,852	7,041,222	1,182	4,075	726	5,983
Middlesboro Ind.	1,524.8	2,239,086	5,868,095	1,159,197	7,027,292	1,468	3,848	760	6,076
Monroe Co.	1,877.3	2,142,157	7,896,164	1,698,024	9,594,188	1,141	4,206	905	6,252
Montgomery Co.	3,390.0	4,487,949	12,995,700	2,431,348	15,427,048	1,324	3,834	717	5,875
Monticello Ind. (Note 2)	753.7	535,523	3,416,236	503,504	3,919,740	711	4,533	668	5,912
Morgan Co.	2,120.3	1,655,594	9,449,206	1,865,705	11,314,911	781	4,457	880	6,118
Muhlenberg Co.	4,936.7	8,763,752	18,818,925	2,430,562	21,249,487	1,775	3,812	492	6,079
Murray Ind.	1,250.3	2,535,859	3,643,757	432,499	4,076,256	2,028	2,914	346	5,288
Nelson Co.	4,142.9	5,565,822	13,579,854	1,713,125	15,292,979	1,343	3,278	414	5,035
Newport Ind.	2,501.1	5,037,284	9,915,086	2,167,208	12,082,294	2,014	3,964	867	6,845
Nicholas Co.	1,104.1	1,361,148	4,251,625	739,283	4,990,908	1,233	3,851	670	5,754
Ohio Co.	3,716.0	4,446,894	13,866,520	2,100,788	15,967,308	1,197	3,732	565	5,494
Oldham Co.	6,996.9	15,448,493	20,517,364	1,725,534	22,242,898	2,208	2,932	247	5,387
Owen Co.	1,688.2	1,942,343	6,459,283	850,096	7,309,379	1,151	3,826	504	5,481
Owensboro Ind.	3,938.1	9,255,826	13,924,771	4,133,210	18,057,981	2,350	3,536	1,050	6,936
Owsley Co. (Note 2)	828.1	735,381	3,994,053	1,659,572	5,653,625	888	4,823	2,004	7,715
Paducah Ind.	2,932.5	6,846,260	10,082,711	3,537,409	13,620,120	2,335	3,438	1,206	6,979
Paintsville Ind. (Note 2)	781.3	2,333,515	2,320,110	271,380	2,591,490	2,987	2,970	347	6,304
Paris Ind. (Note 2)	731.1	1,181,579	2,742,870	578,734	3,321,604	1,616	3,752	792	6,160
Pendleton Co.	2,469.7	2,520,428	9,303,943	1,490,132	10,794,075	1,021	3,767	603	5,391
Perry Co.	4,538.8	6,348,180	20,244,320	4,217,709	24,462,029	1,399	4,480	929	6,808
Pike Co.	10,444.2	15,422,519	40,799,816	6,244,703	47,044,519	1,477	3,906	598	5,981
Pikeville Ind.	1,207.5	2,637,972	3,674,454	606,641	4,281,095	2,185	3,043	502	5,730
Pineville Ind. (Note 2)	511.3	488,902	2,222,749	408,144	2,630,893	956	4,347	798	6,101
Powell Co.	2,366.7	1,271,623	10,260,258	1,586,758	11,847,016	537	4,335	670	5,542
Providence Ind. (Note 2)	480.5	340,036	2,066,434	369,184	2,435,618	708	4,301	768	5,777
Pulaski Co.	6,474.7	\$ 8,285,660	\$ 22,831,083	\$ 4,256,019	\$ 27,087,102	\$ 1,280	\$ 3,526	\$ 657	\$ 5,463
Raceland Ind. (Note 2)	895.8	1,120,115	3,082,998	247,523	3,330,521	1,250	3,442	276	4,968
Robertson Co. (Note 2)	323.2	505,958	1,244,724	192,838	1,437,562	1,565	3,851	597	6,013
Rockcastle Co.	2,712.6	2,222,572	11,528,318	1,761,978	13,290,296	819	4,250	650	5,719

See accompanying notes

ALL 176 SCHOOL DISTRICTS  
SCHEDULE OF AVERAGE DAILY ATTENDANCE AND REVENUES  
1996-97

DISTRICT NAME	AVERAGE DAILY ATTEND. (Note 1)	LOCAL (Note 1)	STATE (Note 1)	FEDERAL (Note 1)	TOTAL (Note 1)	LOCAL PER PUPIL (Note 1)	STATE PER PUPIL (Note 1)	FEDERAL PER PUPIL (Note 1)	TOTAL PER PUPIL (Note 1)
Rowan Co.	2,848.0	3,668,482	11,421,790	2,232,730	13,654,520	1,288	4,010	784	6,082
Russell Co.	2,517.6	2,980,976	10,732,646	1,649,052	12,381,698	1,184	4,263	655	6,102
Russell Ind.	2,151.4	3,504,230	6,115,882	555,279	6,671,161	1,629	2,843	258	4,730
Russellville Ind.	1,270.4	1,952,706	4,906,137	707,174	5,613,311	1,537	3,862	557	5,956
Science Hill Ind. (Note 2)	382.3	264,657	1,566,147	145,329	1,711,476	692	4,097	380	5,169
Scott Co.	4,533.2	9,775,181	14,704,638	2,407,407	17,112,045	2,156	3,244	531	5,931
Shelby Co.	4,216.0	9,065,894	12,622,965	1,835,149	14,458,114	2,150	2,994	435	5,579
Silver Grove Ind. (Note 2)	233.6	559,022	985,588	98,947	1,084,535	2,393	4,219	424	7,036
Simpson Co.	2,810.9	4,302,033	8,736,519	1,613,323	10,349,842	1,648	3,346	618	5,612
Somerset Ind.	1,595.0	3,041,247	5,292,686	710,759	6,003,445	1,907	3,318	446	5,671
Southgate Ind. (Note 2)	197.1	410,909	583,218	129,711	712,929	2,085	2,959	658	5,702
Spencer Co.	1,557.0	2,003,886	6,109,208	1,020,591	7,129,799	1,287	3,924	655	5,866
Taylor Co.	2,358.4	2,960,142	8,639,548	960,170	9,599,718	1,256	3,666	407	5,329
Todd Co.	1,738.8	1,833,886	6,898,156	949,081	7,847,237	1,055	3,967	546	5,568
Trigg Co.	1,709.0	2,959,326	5,812,235	908,260	6,720,495	1,732	3,401	531	5,664
Trimble Co.	1,207.4	1,855,174	3,929,798	904,433	4,834,231	1,537	3,255	749	5,541
Union Co.	2,473.1	3,450,006	9,327,960	1,506,451	10,834,411	1,385	3,772	609	5,766
Walton-Verona Ind. (Note 2)	894.9	1,944,111	3,184,391	313,546	3,497,937	2,172	3,558	350	6,080
Warren Co.	9,490.5	18,905,261	28,940,771	4,101,400	33,042,171	1,992	3,049	432	5,473
Washington Co.	1,645.8	2,113,917	6,004,296	900,048	6,904,344	1,284	3,648	547	5,479
Wayne Co.	2,473.8	2,887,800	10,398,770	2,530,140	12,928,910	1,167	4,204	1,023	6,394
Webster Co.	1,893.7	2,510,029	6,931,330	580,843	7,512,173	1,325	3,660	307	5,292
West Point Ind. (Note 2)	158.1	257,989	895,136	134,822	1,029,958	1,632	5,662	853	8,147
Whitley Co.	3,835.7	3,964,553	16,428,862	4,182,370	20,611,232	1,034	4,283	1,090	6,407
Williamsburg Ind. (Note 2)	784.2	897,751	3,136,731	661,158	3,797,889	1,145	4,000	843	5,988
Williamstown Ind. (Note 2)	620.2	1,006,780	2,127,265	669,094	2,796,359	1,623	3,430	1,079	6,132
Wolfe Co.	1,232.1	1,480,863	6,085,134	972,068	7,057,202	1,202	4,939	789	6,930
Woodford Co.	3,446.0	8,288,976	9,261,317	929,295	10,190,612	2,405	2,688	270	5,363

See accompanying notes



ALL 176 SCHOOL DISTRICTS  
NOTES TO THE SCHEDULE OF AVERAGE DAILY ATTENDANCE AND REVENUES  
1996-97

Note 1 Data was provided by the Kentucky Department of Education

Note 2 School District with average daily attendance of 1,000 or less

**EXHIBIT 2**

ALL 176 SCHOOL DISTRICTS  
SCHEDULE OF TAX RATES  
1996-97

DISTRICT NAME	REAL ESTATE (Note 1)	TANGIBLE (Note 1)	MOTOR VEHICLE (Note 1)	UTILITIES (Note 1)	OCCUPA- TIONAL (Note 1)	OTHER (Note 1)	LEVIED EQUIVALENT RATE (Note 1)
Adair Co.	42.6	43.2	56.3	3.00%			53.7
Allen Co.	52.4	52.4	51.8				50.1
Anchorage Ind. (Note 2)	91.7	91.7	110.0		0.75%		110.8
Anderson Co.	49.3	49.3	51.3	3.00%			56.0
Ashland Ind.	44.4	44.4	51.8	3.00%		5.0	57.5
Augusta Ind. (Note 2)	61.3	61.3	57.6	3.00%			72.7
Ballard Co.	38.3	39.3	40.0	3.00%			52.8
Barbourville Ind. (Note 2)	40.1	40.1	53.9	3.00%			61.0
Bardstown Ind.	45.0	45.0	53.1	3.00%			56.0
Barren Co.	46.4	46.4	34.5	3.00%			55.9
Bath Co.	39.1	39.1	38.9	3.00%			47.1
Beechwood Ind. (Note 2)	51.9	51.9	57.4	3.00%			57.8
Bell Co.	44.7	44.7	56.6	3.00%			57.1
Bellevue Ind. (Note 2)	66.3	66.3	101.4				68.9
Berea Ind. (Note 2)	53.5	53.5	59.1	3.00%			74.4
Boone Co.	42.9	45.0	49.7	3.00%	0.50%		55.6
Bourbon Co.	42.8	42.8	54.7	3.00%			51.2
Bowling Green Ind.	60.2	60.2	60.2	3.00%			74.9
Boyd Co.	36.0	36.0	54.7	3.00%			54.2
Boyle Co.	44.5	44.5	53.9	3.00%			54.2
Bracken Co.	40.1	42.5	52.5	3.00%			49.6
Breathitt Co.	42.0	42.0	49.2	3.00%			49.4
Breckenridge Co.	42.0	42.0	55.7	3.00%			51.2
Bullitt Co.	43.1	43.1	44.8	3.00%			49.5
Burgin Ind. (Note 2)	45.7	45.7	54.6	3.00%			53.1
Butler Co.	35.7	35.7	35.7	3.00%			49.1
Caldwell Co.	35.5	35.5	53.8	3.00%			51.0
Calloway Co.	37.6	37.6	52.1	3.00%			50.3
Campbell Co.	48.1	48.1	52.2	3.00%			55.1
Campbellsville Ind.	36.8	36.8	55.3	3.00%			51.9

See accompanying notes

ALL 176 SCHOOL DISTRICTS  
SCHEDULE OF TAX RATES  
1996-97

DISTRICT NAME	REAL ESTATE (Note 1)	TANGIBLE (Note 1)	MOTOR VEHICLE (Note 1)	UTILITIES (Note 1)	OCCUPA- TIONAL (Note 1)	OTHER (Note 1)	LEVIED EQUIVALENT RATE (Note 1)
Carlisle Co. (Note 2)	32.0	32.0	32.0	3.00%			42.2
Carroll Co.	42.3	42.3	55.7	3.00%			57.7
Carter Co.	39.7	39.7	47.0	3.00%			53.1
Casey Co.	38.5	39.4	56.3	3.00%			51.3
Caverna Ind. (Note 2)	62.9	62.9	62.7				60.9
Christian Co.	34.8	34.8	56.6	3.00%			49.7
Clark Co.	42.6	42.6	53.5	3.00%			51.6
Clay Co.	43.9	43.9	30.4	3.00%			56.2
Clinton Co.	42.5	42.5	53.0	3.00%			53.7
Cloverport Ind. (Note 2)	40.6	40.6	56.9	3.00%			58.0
Corbin Ind.	45.7	46.2	69.3	3.00%			57.9
Covington Ind.	86.6	86.6	85.9				85.3
Crittenden Co.	38.3	38.8	54.1	3.00%			50.0
Cumberland Co.	27.3	27.3	53.0	3.00%	0.50%		50.6
Danville Ind.	51.1	51.1	66.9	1.50%			57.0
Daviess Co.	48.0	48.0	48.0	3.00%			55.7
Dawson Springs Ind. (Note 2)	64.0	64.0	68.7	3.00%			87.6
Dayton Ind.	76.5	76.5	85.9				75.9
East Bernstadt Ind. (Note 2)	34.8	37.8	27.4	3.00%			65.4
Edmonson Co.	33.5	33.5	45.0	3.00%			45.0
Elizabethtown Ind.	48.9	50.2	53.8	3.00%			63.5
Elliott Co.	49.3	51.1	56.5	3.00%			56.9
Eminence Ind. (Note 2)	47.8	47.8	62.6	3.00%			58.8
Erlanger Ind. (Note 2)	63.8	63.8	67.1				60.8
Estill Co.	37.9	38.5	54.8	3.00%			51.2
Fairview Ind. (Note 2)	70.0	70.0	60.3				65.8
Fayette Co.	53.2	53.2	59.2	3.00%	0.50%		73.0
Fleming Co.	39.2	39.2	55.9	3.00%			50.7
Floyd Co.	57.1	63.5	55.4				55.9
Fort Thomas Ind.	62.4	64.5	92.5				65.2

See accompanying notes

ALL 176 SCHOOL DISTRICTS  
SCHEDULE OF TAX RATES  
1996-97

DISTRICT NAME	REAL ESTATE (Note 1)	TANGIBLE (Note 1)	MOTOR VEHICLE (Note 1)	UTILITIES (Note 1)	OCCUPA- TIONAL (Note 1)	OTHER (Note 1)	LEVIED EQUIVALENT RATE (Note 1)
Frankfort Ind. (Note 2)	42.2	42.2	38.4	3.00%			79.4
Franklin Co.	42.8	44.3	51.0	3.00%			49.7
Fulton Co. (Note 2)	36.9	39.3	55.7	3.00%			55.1
Fulton Ind. (Note 2)	81.1	81.1	88.8				79.4
Gallatin Co.	46.6	47.2	55.7	3.00%			65.9
Garrard Co.	45.8	48.0	55.1	3.00%			54.7
Glasgow Ind.	54.7	54.7	55.4				52.5
Grant Co.	46.4	46.4	55.3	3.00%			54.6
Graves Co.	30.0	30.0	35.0	3.00%			43.4
Grayson Co.	37.6	37.6	45.2	3.00%			50.4
Green Co.	38.4	38.4	53.9	3.00%			51.5
Greenup Co.	56.9	56.9	47.0				51.1
Hancock Co.	40.0	40.0	33.1	3.00%			63.3
Hardin Co.	45.1	45.1	54.0	3.00%			53.3
Harlan Co. (Note 3)							
Harlan Ind. (Notes 2 and 3)							
Harrison Co.	39.0	39.0	50.0	3.00%			49.6
Harrodsburg Ind. (Note 2)	40.3	40.3	54.4	3.00%			53.8
Hart Co.	41.0	42.6	55.1	3.00%			52.5
Hazard Ind.	40.9	40.9	50.9	3.00%			60.1
Henderson Co.	42.8	43.2	54.8	3.00%			56.5
Henry Co.	45.5	45.5	55.3	3.00%			54.4
Hickman Co. (Note 2)	35.4	35.4	54.7	3.00%			53.4
Hopkins Co.	58.5	58.5	54.7				55.6
Jackson Co.	54.5	54.5	56.8				52.4
Jackson Ind. (Note 2)	44.1	44.1	55.7	3.00%			59.5
Jefferson Co.	53.6	55.7	58.5		0.75%		78.0
Jenkins Ind. (Note 2)	69.0	69.0	88.0	3.00%			80.7
Jessamine Co.	51.6	51.6	54.7	3.00%			59.7
Johnson Co. (Note 3)							

See accompanying notes

ALL 176 SCHOOL DISTRICTS  
SCHEDULE OF TAX RATES  
1996-97

DISTRICT NAME	REAL ESTATE (Note 1)	TANGIBLE (Note 1)	MOTOR VEHICLE (Note 1)	UTILITIES (Note 1)	OCCUPA- TIONAL (Note 1)	OTHER (Note 1)	LEVIED EQUIVALENT RATE (Note 1)
Kenton Co.	46.6	47.6	63.5	3.00%			56.2
Knott Co.	45.8	45.8	37.9	3.00%			55.0
Knox Co.	47.1	47.1	49.3	3.00%			60.7
Larue Co.	42.2	43.0	55.2	3.00%			52.5
Laurel Co.	41.7	42.7	35.0	3.00%			51.6
Lawrence Co.	42.3	42.3	15.4	3.00%			46.1
Lee Co.	41.3	41.6	52.3	3.00%			52.8
Leslie Co. (Note 3)							
Letcher Co.	47.0	47.0	38.3	3.00%			56.1
Lewis Co.	34.3	36.8	36.0	2.50%			40.9
Lincoln Co.	39.4	39.4	54.2	3.00%			50.1
Livingston Co.	37.5	37.5	37.5	3.00%			45.0
Logan Co.	34.1	34.1	44.9	3.00%			46.7
Ludlow Ind. (Note 2)	70.6	70.6	74.6	3.00%			82.6
Lyon Co. (Note 2)	33.9	33.9	33.9	3.00%			40.1
Madison Co.	44.4	44.4	55.8	3.00%		8.0	56.4
Magoffin Co.	41.6	45.3	57.6	3.00%			59.3
Marion Co.	44.4	46.5	52.6	3.00%			55.1
Marshall Co.	28.9	30.2	30.0	2.00%	0.50%		50.2
Martin Co.	41.7	41.7	22.3	3.00%			51.5
Mason Co.	41.4	41.4	55.5	3.00%			51.3
Mayfield Ind.	68.6	68.6	68.9	3.00%			85.9
McCracken Co.	37.2	37.2	52.9	3.00%			49.1
McCreary Co.	41.1	41.1	30.0	3.00%			50.8
McLean Co.	39.1	39.1	51.5	3.00%			49.5
Meade Co.	45.5	48.1	54.6	3.00%			55.1
Menifee Co. (Note 2)	40.5	40.5	42.6	3.00%			50.5
Mercer Co.	41.2	41.2	38.0	3.00%			48.9
Metcalfe Co.	37.4	37.4	56.6	3.00%			50.6
Middlesboro Ind.	50.5	50.5	56.0	3.00%			63.5

See accompanying notes

ALL 176 SCHOOL DISTRICTS  
SCHEDULE OF TAX RATES  
1996-97

DISTRICT NAME	REAL ESTATE (Note 1)	TANGIBLE (Note 1)	MOTOR VEHICLE (Note 1)	UTILITIES (Note 1)	OCCUPA- TIONAL (Note 1)	OTHER (Note 1)	LEVIED EQUIVALENT RATE (Note 1)
Monroe Co.	37.2	37.2	56.2	3.00%			56.9
Montgomery Co.	42.2	42.2	42.4	3.00%			50.4
Monticello Ind. (Note 2)	31.8	31.8	41.3	3.00%			55.7
Morgan Co.	40.0	40.0	53.0	3.00%			53.8
Muhlenberg Co.	49.7	49.7	49.7				49.0
Murray Ind.	34.5	36.7	54.4	3.00%			53.7
Nelson Co.	41.9	42.4	54.8	3.00%			49.4
Newport Ind.	97.8	97.8	99.3				96.2
Nicholas Co.	37.5	37.5	55.5	3.00%			50.0
Ohio Co.	40.2	40.2	51.8	3.00%			50.4
Oldham Co.	56.1	56.4	64.3	3.00%			61.7
Owen Co.	52.6	58.4	56.0				53.1
Owensboro Ind.	65.5	65.5	64.1	3.00%			77.4
Owsley Co. (Note 2)	47.8	47.8	57.8	3.00%			62.3
Paducah Ind.	59.4	60.4	56.6	3.00%			73.0
Paintsville Ind. (Notes 2 and 3)							
Paris Ind. (Note 2)	57.0	57.0	55.3	3.00%			73.0
Pendleton Co.	38.1	38.1	55.0	3.00%			48.3
Perry Co.	46.8	46.8	49.5	3.00%			55.3
Pike Co. (Note 3)							
Pikeville Ind.	59.2	59.2	79.3	3.00%			72.1
Pineville Ind. (Note 2)	44.9	45.1	55.3	3.00%			62.1
Powell Co. (Note 4)	41.0	41.0	48.2	3.00%			51.6
Providence Ind. (Note 2)	33.5	33.9	54.5	3.00%			59.7
Pulaski Co.	35.0	35.0	45.0	3.00%			46.2
Raceland Ind. (Note 2)	70.8	70.8	65.8				67.0
Robertson Co. (Note 2)	42.2	46.9	55.9	3.00%			52.7
Rockcastle Co.	44.4	44.4	44.4	3.00%			56.8
Rowan Co.	42.4	46.9	49.0	3.00%			54.6
Russell Co.	45.7	48.5	52.5	3.00%			58.1

See accompanying notes

ALL 176 SCHOOL DISTRICTS  
SCHEDULE OF TAX RATES  
1996-97

DISTRICT NAME	REAL ESTATE (Note 1)	TANGIBLE (Note 1)	MOTOR VEHICLE (Note 1)	UTILITIES (Note 1)	OCCUPA- TIONAL (Note 1)	OTHER (Note 1)	LEVIED EQUIVALENT RATE (Note 1)
Russell Ind.	48.5	48.5	50.4	3.00%			53.7
Russellville Ind.	50.8	50.8	53.9	3.00%			68.4
Science Hill Ind. (Note 2)	36.3	38.0	53.2	3.00%			53.4
Scott Co.	37.7	38.7	54.8	3.00%	0.50%		68.8
Shelby Co.	51.0	52.5	42.1	3.00%			56.2
Silver Grove Ind. (Note 2)	80.9	81.5	89.6				83.6
Simpson Co.	38.0	38.0	54.6	3.00%			52.1
Somerset Ind.	47.5	48.8	56.8	3.00%			56.3
Southgate Ind. (Note 2)	53.6	59.6	50.4				53.6
Spencer Co.	49.7	50.6	56.0	3.00%			56.7
Taylor Co.	42.4	42.4	53.7	3.00%			54.7
Todd Co.	29.5	29.5	52.4	3.00%			46.0
Trigg Co.	41.0	41.0	41.0	2.50%			49.1
Trimble Co.	49.7	49.7	55.4	3.00%			54.1
Union Co.	40.0	41.5	55.7	3.00%			54.2
Walton-Verona Ind. (Note 2)	90.4	91.7	90.7	3.00%			107.2
Warren Co.	30.2	30.2	54.5	3.00%	0.50%		57.9
Washington Co.	40.0	40.0	55.0	3.00%			52.0
Wayne Co.	43.4	43.4	52.8	3.00%			53.6
Webster Co.	44.2	44.2	43.6	3.00%			57.1
West Point Ind. (Note 2)	60.0	60.0	58.2	3.00%			64.4
Whitley Co.	48.3	48.3	55.2	3.00%			52.5
Williamsburg Ind. (Note 2)	45.7	45.7	54.0	3.00%			59.0
Williamstown Ind. (Note 2)	64.0	64.0	59.1	3.00%			77.2
Wolfe Co.	40.2	40.2	31.6	3.00%			52.0
Woodford Co.	51.8	51.8	50.9	3.00%			58.0

See accompanying notes



ALL 176 SCHOOL DISTRICTS  
NOTES TO THE SCHEDULE OF TAX RATES  
1996-97

- Note 1 Data was provided by the Kentucky Department of Education. Utilities and occupational tax rates are expressed as percentages applied to utilities and wages. The remaining tax rates are expressed as cents per \$100.
- Note 2 School District with average daily attendance of 1,000 or less
- Note 3 Tax rates not available
- Note 4 An article in the Lexington Herald-Leader dated August 12, 1998, reported that although the Kentucky Department of Education was basing Powell County's state funding on a levy of 48.2 cents per \$100 on motor vehicles, the county was actually collecting only 25 cents per \$100. The article further stated that the reason for the discrepancy was unclear.

**EXHIBIT 3**

ALL 176 SCHOOL DISTRICTS  
SCHEDULE OF TAX RATES  
1997-98

DISTRICT NAME	TOTAL REAL ESTATE (Note 1)	TOTAL TANGIBLE (Note 1)	MOTOR VEHICLE (Note 1)	UTILITIES (Note 1)	OCCUPA- TIONAL (Note 1)	OTHER (Note 1)	LEVIED EQUIVALENT RATE (Note 1)
Adair Co.	43.6	43.6	56.3	3.00%			55.6
Allen Co.	52.4	52.4	51.8				51.1
Anchorage Ind. (Note 2)	95.2	95.2	110.0		0.75%		113.4
Anderson Co.	45.5	49.3	51.3	3.00%			54.5
Ashland Ind.	44.0	44.6	51.4	3.00%		5.0	58.3
Augusta Ind. (Note 2)	61.6	61.6	57.6	3.00%			79.1
Ballard Co.	37.4	37.4	40.0	3.00%			53.1
Barbourville Ind. (Note 2)	40.8	40.8	53.9	3.00%			64.1
Bardstown Ind.	46.1	46.1	53.1	3.00%			56.7
Barren Co.	46.9	46.9	34.5	3.00%			56.6
Bath Co.	38.8	38.8	38.0	3.00%			49.6
Beechwood Ind. (Note 2)	53.6	53.6	57.4	3.00%			58.6
Bell Co.	44.7	44.7	56.6	3.00%			56.6
Bellevue Ind. (Note 2)	63.8	66.4	101.4				67.6
Berea Ind. (Note 2)	52.5	52.5	59.1	3.00%			69.8
Boone Co.	43.2	45.8	49.7	3.00%	0.50%		58.3
Bourbon Co.	42.0	42.9	54.7	3.00%			52.1
Bowling Green Ind.	62.9	62.9	60.2	3.00%			75.0
Boyd Co.	36.0	36.2	54.7	3.00%			52.4
Boyle Co.	43.4	43.4	53.9	3.00%			53.1
Bracken Co.	39.0	42.5	52.5	3.00%			48.8
Breathitt Co.	42.0	42.0	49.2	3.00%			52.2
Breckenridge Co.	42.0	42.0	55.7	3.00%			53.2
Bullitt Co.	43.8	43.8	44.8	3.00%			49.7
Burgin Ind. (Note 2)	47.4	47.4	54.6	3.00%			53.4
Butler Co.	34.8	34.8	35.7	3.00%			50.5
Caldwell Co.	34.9	34.9	53.8	3.00%			50.2
Calloway Co.	37.3	37.3	52.1	3.00%			50.4
Campbell Co.	49.3	49.3	52.2	3.00%			55.9
Campbellsville Ind.	35.0	37.1	55.3	3.00%			51.1

See accompanying notes

ALL 176 SCHOOL DISTRICTS  
SCHEDULE OF TAX RATES  
1997-98

DISTRICT NAME	TOTAL REAL ESTATE (Note 1)	TOTAL TANGIBLE (Note 1)	MOTOR VEHICLE (Note 1)	UTILITIES (Note 1)	OCCUPA- TIONAL (Note 1)	OTHER (Note 1)	LEVIED EQUIVALENT RATE (Note 1)
Carlisle Co. (Note 2)	32.0	32.0	32.0	3.00%			43.3
Carroll Co.	43.4	43.4	55.7	3.00%			60.8
Carter Co.	39.1	39.7	47.0	3.00%			50.8
Casey Co.	39.3	39.3	56.3	3.00%			50.7
Caverna Ind. (Note 2)	64.1	64.1	62.7				60.9
Christian Co.	34.9	34.9	56.6	3.00%			50.8
Clark Co.	41.8	42.6	53.5	3.00%			58.3
Clay Co.	44.1	44.1	30.4	3.00%			54.5
Clinton Co.	42.0	42.0	53.0	3.00%			52.4
Cloverport Ind. (Note 2)	41.9	41.9	56.9	3.00%			59.5
Corbin Ind.	43.0	43.0	69.3	3.00%			57.7
Covington Ind.	89.5	89.5	85.9				87.1
Crittenden Co.	37.4	37.4	54.1	3.00%			50.5
Cumberland Co.	26.7	27.4	53.0	3.00%	0.50%		51.8
Danville Ind.	55.3	55.3	66.9	1.50%			60.6
Daviess Co.	48.0	48.0	48.0	3.00%			57.3
Dawson Springs Ind. (Note 2)	64.0	64.0	68.7	3.00%			94.5
Dayton Ind.	79.5	79.5	85.9				81.0
East Bernstadt Ind. (Note 2)	34.7	37.8	27.4	3.00%			63.0
Edmonson Co.	38.0	38.0	50.3	3.00%			50.3
Elizabethtown Ind.	47.4	50.2	53.8	3.00%			62.5
Elliott Co.	48.6	50.1	56.5	3.00%			61.4
Eminence Ind. (Note 2)	49.1	49.1	62.6	3.00%			58.7
Erlanger Ind. (Note 2)	63.8	63.8	67.1				60.6
Estill Co.	39.3	39.3	54.8	3.00%			51.4
Fairview Ind. (Note 2)	68.9	68.9	60.3				63.8
Fayette Co.	53.9	53.9	59.2	3.00%	0.50%		75.6
Fleming Co.	38.6	38.6	55.9	3.00%			50.6
Floyd Co.	56.6	63.5	55.4				56.1
Fort Thomas Ind.	64.5	64.5	92.5	3.00%			67.0

See accompanying notes

ALL 176 SCHOOL DISTRICTS  
SCHEDULE OF TAX RATES  
1997-98

DISTRICT NAME	TOTAL REAL ESTATE (Note 1)	TOTAL TANGIBLE (Note 1)	MOTOR VEHICLE (Note 1)	UTILITIES (Note 1)	OCCUPA- TIONAL (Note 1)	OTHER (Note 1)	LEVIED EQUIVALENT RATE (Note 1)
Frankfort Ind. (Note 2)	42.2	42.2	38.7	3.00%			86.8
Franklin Co.	43.9	44.3	51.0	3.00%			51.5
Fulton Co. (Note 2)	37.1	39.1	55.7	3.00%			58.3
Fulton Ind. (Note 2)	81.1	81.1	88.8				81.6
Gallatin Co.	46.4	47.2	55.7	3.00%			64.0
Garrard Co.	46.3	48.1	55.1	3.00%			56.7
Glasgow Ind.	56.2	56.2	55.4				54.8
Grant Co.	46.6	46.6	55.3	3.00%			55.1
Graves Co.	30.0	30.0	35.0	3.00%			43.3
Grayson Co.	37.2	37.6	45.2	3.00%			50.7
Green Co.	38.0	38.4	53.9	3.00%			51.9
Greenup Co.	56.9	56.9	47.0				51.3
Hancock Co.	40.0	40.0	33.1	3.00%			68.8
Hardin Co.	45.1	45.1	54.0	3.00%			53.3
Harlan Co.	39.1	39.1	33.6	3.00%			50.8
Harlan Ind. (Note 2)	43.0	50.0	52.3	3.00%			57.7
Harrison Co.	38.7	38.7	50.0	3.00%			50.2
Harrodsburg Ind. (Note 2)	40.6	40.6	54.4	3.00%			55.4
Hart Co.	40.1	40.1	55.1	3.00%			50.9
Hazard Ind.	41.3	41.3	50.9	3.00%			53.3
Henderson Co.	43.0	43.3	54.8	3.00%			60.1
Henry Co.	46.1	46.1	55.3	3.00%			55.4
Hickman Co. (Note 2)	35.4	35.4	54.7	3.00%			52.6
Hopkins Co.	58.5	58.5	54.7				57.3
Jackson Co.	54.5	54.5	56.8				54.9
Jackson Ind. (Note 2)	43.8	43.8	55.7	3.00%			72.8
Jefferson Co.	54.1	55.9	58.5		0.75%		76.8
Jenkins Ind. (Note 2)	69.0	69.0	80.0	3.00%			86.6
Jessamine Co.	51.6	51.6	54.7	3.00%			60.6
Johnson Co. (Note 3)							

See accompanying notes

ALL 176 SCHOOL DISTRICTS  
SCHEDULE OF TAX RATES  
1997-98

DISTRICT NAME	TOTAL REAL ESTATE (Note 1)	TOTAL TANGIBLE (Note 1)	MOTOR VEHICLE (Note 1)	UTILITIES (Note 1)	OCCUPA- TIONAL (Note 1)	OTHER (Note 1)	LEVIED EQUIVALENT RATE (Note 1)
Kenton Co.	46.5	46.5	63.5	3.00%			54.2
Knott Co.	43.6	46.1	47.0	3.00%			54.5
Knox Co.	47.4	47.4	49.3	3.00%			61.2
Larue Co.	42.3	43.3	55.2	3.00%			54.4
Laurel Co.	41.6	41.6	35.0	3.00%			50.2
Lawrence Co.	42.3	42.3	15.4	3.00%			47.0
Lee Co.	41.6	41.6	52.3	3.00%			57.1
Leslie Co. (Note 3)							
Letcher Co.	47.0	47.0	38.3	3.00%			55.9
Lewis Co.	34.3	37.1	36.0	2.50%			42.1
Lincoln Co.	39.6	39.6	54.2	3.00%			50.7
Livingston Co.	37.5	37.5	37.5	3.00%			46.5
Logan Co.	34.3	34.3	44.9	3.00%			47.2
Ludlow Ind. (Note 2)	72.8	72.8	74.6	3.00%			84.5
Lyon Co. (Note 2)	33.9	33.9	33.9	3.00%			39.6
Madison Co.	44.4	44.7	55.8	3.00%		8.0	58.1
Magoffin Co.	42.3	45.3	57.6	3.00%			56.2
Marion Co.	43.9	46.9	52.6	3.00%			55.2
Marshall Co.	28.4	28.4	30.0	2.00%	0.50%		49.7
Martin Co.	42.1	42.1	22.3	3.00%			51.8
Mason Co.	41.4	41.4	55.5	3.00%			51.1
Mayfield Ind.	68.6	68.6	68.9	3.00%			85.6
McCracken Co.	37.2	37.2	52.9	3.00%			48.5
McCreary Co.	42.1	42.1	30.0	3.00%			51.0
McLean Co.	39.4	39.4	51.5	3.00%			51.2
Meade Co.	45.2	45.2	54.6	3.00%			55.2
Menifee Co. (Note 2)	37.3	37.3	42.6	3.00%			51.1
Mercer Co.	42.1	42.1	49.1	3.00%			48.9
Metcalfe Co.	37.4	37.4	56.6	3.00%			52.0
Middlesboro Ind.	50.8	50.9	56.0	3.00%			62.9

See accompanying notes

ALL 176 SCHOOL DISTRICTS  
SCHEDULE OF TAX RATES  
1997-98

DISTRICT NAME	TOTAL REAL ESTATE (Note 1)	TOTAL TANGIBLE (Note 1)	MOTOR VEHICLE (Note 1)	UTILITIES (Note 1)	OCCUPA- TIONAL (Note 1)	OTHER (Note 1)	LEVIED EQUIVALENT RATE (Note 1)
Monroe Co.	37.5	37.5	56.2	3.00%			59.8
Montgomery Co.	40.9	40.9	42.4	3.00%			52.1
Monticello Ind. (Note 2)	31.8	31.8	41.3	3.00%			53.5
Morgan Co.	39.8	40.3	53.3	3.00%			53.3
Muhlenberg Co.	49.7	49.7	49.7				48.5
Murray Ind.	35.7	36.8	54.4	3.00%			56.2
Nelson Co.	42.1	42.6	54.8	3.00%			49.6
Newport Ind.	98.6	98.6	99.3				99.3
Nicholas Co.	38.7	38.7	55.5	3.00%			50.6
Ohio Co.	40.2	40.2	51.8	3.00%			51.5
Oldham Co.	56.1	56.4	64.3	3.00%			62.6
Owen Co.	52.6	58.6	56.0				54.9
Owensboro Ind.	66.1	66.1	64.1	3.00%			80.9
Owsley Co. (Note 2)	48.1	48.1	57.8	3.00%			63.5
Paducah Ind.	58.5	60.7	56.6	3.00%			74.6
Paintsville Ind. (Notes 2 and 3)							
Paris Ind. (Note 2)	56.5	57.1	55.3	3.00%			75.9
Pendleton Co.	41.6	41.6	55.0	3.00%			49.6
Perry Co.	46.0	46.0	49.5	3.00%			58.4
Pike Co. (Note 3)							
Pikeville Ind.	60.0	60.0	79.3	3.00%			74.9
Pineville Ind. (Note 2)	44.5	45.2	55.3	3.00%			66.7
Powell Co. (Note 3)							
Providence Ind. (Note 2)	33.6	34.3	54.5	3.00%			59.8
Pulaski Co.	39.9	39.9	50.3	3.00%			51.2
Raceland Ind. (Note 2)	71.0	71.0	65.8				67.1
Robertson Co. (Note 2)	41.5	46.9	55.9	3.00%			54.0
Rockcastle Co.	44.4	44.4	44.4	3.00%			58.7
Rowan Co.	42.4	46.9	49.0	3.00%			54.2
Russell Co.	44.2	44.9	52.5	3.00%			58.3

See accompanying notes

ALL 176 SCHOOL DISTRICTS  
SCHEDULE OF TAX RATES  
1997-98

DISTRICT NAME	TOTAL REAL ESTATE (Note 1)	TOTAL TANGIBLE (Note 1)	MOTOR VEHICLE (Note 1)	UTILITIES (Note 1)	OCCUPA- TIONAL (Note 1)	OTHER (Note 1)	LEVIED EQUIVALENT RATE (Note 1)
Russell Ind.	48.9	49.2	50.4	3.00%			53.9
Russellville Ind.	51.8	51.8	53.9	3.00%			69.0
Science Hill Ind. (Note 2)	34.8	38.2	53.2	3.00%			51.1
Scott Co.	38.3	38.3	54.8	3.00%	0.50%		64.7
Shelby Co.	50.5	50.5	42.1	3.00%			57.4
Silver Grove Ind. (Note 2)	87.1	87.1	89.6				84.3
Simpson Co.	37.9	37.9	54.6	3.00%			52.4
Somerset Ind.	48.4	49.2	56.8	3.00%			58.6
Southgate Ind. (Note 2)	55.5	55.5	50.4				55.5
Spencer Co.	50.0	50.7	56.0	3.00%			56.4
Taylor Co.	43.4	43.4	53.7	3.00%			55.5
Todd Co.	32.5	32.5	52.4	3.00%			49.0
Trigg Co.	41.0	41.0	41.0	2.50%			49.0
Trimble Co.	49.7	49.7	55.4	3.00%			57.5
Union Co.	40.7	41.6	55.7	3.00%			54.1
Walton-Verona Ind. (Note 2)	92.2	92.2	90.7	3.00%			109.3
Warren Co.	30.7	30.7	54.5	3.00%	0.50%		55.8
Washington Co.	40.0	40.0	55.0	3.00%			52.3
Wayne Co.	42.4	43.4	52.8	3.00%			52.2
Webster Co.	44.2	44.4	43.6	3.00%			54.0
West Point Ind. (Note 2)	60.0	60.0	58.2	3.00%			68.0
Whitley Co.	46.1	48.8	55.2	3.00%			56.6
Williamsburg Ind. (Note 2)	45.1	45.9	54.0	3.00%			64.0
Williamstown Ind. (Note 2)	64.8	64.8	59.1	3.00%			75.2
Wolfe Co.	38.8	40.2	31.6	3.00%			53.6
Woodford Co.	51.5	51.8	50.9	3.00%			58.5

See accompanying notes



ALL 176 SCHOOL DISTRICTS  
NOTES TO THE SCHEDULE OF TAX RATES  
1997-98

- Note 1      Data was provided by the Kentucky Department of Education. Utilities and occupational tax rates are expressed as percentages applied to utilities and wages. The remaining tax rates are expressed as cents per \$100.
- Note 2      School District with average daily attendance of 1,000 or less
- Note 3      Tax rates not available

**EXHIBIT 4**

ALL 176 SCHOOL DISTRICTS  
SCHEDULE OF INCREASES (DECREASES) IN PROPERTY TAX RATES  
1996-97 AND 1997-98

DISTRICT NAME	REAL ESTATE TAX RATES			TANGIBLE TAX RATES			MOTOR VEHICLE TAX RATE		
			97-98			97-98			97-98
	96-97	97-98	OVER/(UNDER)	96-97	97-98	OVER/(UNDER)	96-97	97-98	OVER/(UNDER)
	(Note 1)	(Note 1)	(Note 1)	(Note 1)	(Note 1)	(Note 1)	(Note 1)	(Note 1)	(Note 1)
Adair Co.	42.6	43.6	1.0	43.2	43.6	0.4	56.3	56.3	-
Allen Co.	52.4	52.4	-	52.4	52.4	-	51.8	51.8	-
Anchorage Ind. (Note 2)	91.7	95.2	3.5	91.7	95.2	3.5	110.0	110.0	-
Anderson Co.	49.3	45.5	(3.8)	49.3	49.3	-	51.3	51.3	-
Ashland Ind.	44.4	44.0	(0.4)	44.4	44.6	0.2	51.8	51.4	(0.4)
Augusta Ind. (Note 2)	61.3	61.6	0.3	61.3	61.6	0.3	57.6	57.6	-
Ballard Co.	38.3	37.4	(0.9)	39.3	37.4	(1.9)	40.0	40.0	-
Barbourville Ind. (Note 2)	40.1	40.8	0.7	40.1	40.8	0.7	53.9	53.9	-
Bardstown Ind.	45.0	46.1	1.1	45.0	46.1	1.1	53.1	53.1	-
Barren Co.	46.4	46.9	0.5	46.4	46.9	0.5	34.5	34.5	-
Bath Co.	39.1	38.8	(0.3)	39.1	38.8	(0.3)	38.9	38.0	(0.9)
Beechwood Ind. (Note 2)	51.9	53.6	1.7	51.9	53.6	1.7	57.4	57.4	-
Bell Co.	44.7	44.7	-	44.7	44.7	-	56.6	56.6	-
Bellevue Ind. (Note 2)	66.3	63.8	(2.5)	66.3	66.4	0.1	101.4	101.4	-
Berea Ind. (Note 2)	53.5	52.5	(1.0)	53.5	52.5	(1.0)	59.1	59.1	-
Boone Co.	42.9	43.2	0.3	45.0	45.8	0.8	49.7	49.7	-
Bourbon Co.	42.8	42.0	(0.8)	42.8	42.9	0.1	54.7	54.7	-
Bowling Green Ind.	60.2	62.9	2.7	60.2	62.9	2.7	60.2	60.2	-
Boyd Co.	36.0	36.0	-	36.0	36.2	0.2	54.7	54.7	-
Boyle Co.	44.5	43.4	(1.1)	44.5	43.4	(1.1)	53.9	53.9	-
Bracken Co.	40.1	39.0	(1.1)	42.5	42.5	-	52.5	52.5	-
Breathitt Co.	42.0	42.0	-	42.0	42.0	-	49.2	49.2	-
Breckenridge Co.	42.0	42.0	-	42.0	42.0	-	55.7	55.7	-
Bullitt Co.	43.1	43.8	0.7	43.1	43.8	0.7	44.8	44.8	-
Burgin Ind. (Note 2)	45.7	47.4	1.7	45.7	47.4	1.7	54.6	54.6	-
Butler Co.	35.7	34.8	(0.9)	35.7	34.8	(0.9)	35.7	35.7	-
Caldwell Co.	35.5	34.9	(0.6)	35.5	34.9	(0.6)	53.8	53.8	-
Calloway Co.	37.6	37.3	(0.3)	37.6	37.3	(0.3)	52.1	52.1	-
Campbell Co.	48.1	49.3	1.2	48.1	49.3	1.2	52.2	52.2	-
Campbellsville Ind.	36.8	35.0	(1.8)	36.8	37.1	0.3	55.3	55.3	-
Carlisle Co. (Note 2)	32.0	32.0	-	32.0	32.0	-	32.0	32.0	-
Carroll Co.	42.3	43.4	1.1	42.3	43.4	1.1	55.7	55.7	-
Carter Co.	39.7	39.1	(0.6)	39.7	39.7	-	47.0	47.0	-
Casey Co.	38.5	39.3	0.8	39.4	39.3	(0.1)	56.3	56.3	-
Caverna Ind. (Note 2)	62.9	64.1	1.2	62.9	64.1	1.2	62.7	62.7	-
Christian Co.	34.8	34.9	0.1	34.8	34.9	0.1	56.6	56.6	-
Clark Co.	42.6	41.8	(0.8)	42.6	42.6	-	53.5	53.5	-
Clay Co.	43.9	44.1	0.2	43.9	44.1	0.2	30.4	30.4	-
Clinton Co.	42.5	42.0	(0.5)	42.5	42.0	(0.5)	53.0	53.0	-
Cloverport Ind. (Note 2)	40.6	41.9	1.3	40.6	41.9	1.3	56.9	56.9	-
Corbin Ind.	45.7	43.0	(2.7)	46.2	43.0	(3.2)	69.3	69.3	-

See accompanying notes

ALL 176 SCHOOL DISTRICTS  
 SCHEDULE OF INCREASES (DECREASES) IN PROPERTY TAX RATES  
 1996-97 AND 1997-98

DISTRICT NAME	REAL ESTATE TAX RATES			TANGIBLE TAX RATES			MOTOR VEHICLE TAX RATE		
	96-97 (Note 1)	97-98 (Note 1)	97-98	96-97 (Note 1)	97-98 (Note 1)	97-98	96-97 (Note 1)	97-98 (Note 1)	97-98
			OVER/(UNDER) 96-97 (Note 1)			OVER/(UNDER) 96-97 (Note 1)			OVER/(UNDER) 96-97 (Note 1)
Covington Ind.	86.6	89.5	2.9	86.6	89.5	2.9	85.9	85.9	-
Crittenden Co.	38.3	37.4	(0.9)	38.8	37.4	(1.4)	54.1	54.1	-
Cumberland Co.	27.3	26.7	(0.6)	27.3	27.4	0.1	53.0	53.0	-
Danville Ind.	51.1	55.3	4.2	51.1	55.3	4.2	66.9	66.9	-
Daviess Co.	48.0	48.0	-	48.0	48.0	-	48.0	48.0	-
Dawson Springs Ind. (Note 2)	64.0	64.0	-	64.0	64.0	-	68.7	68.7	-
Dayton Ind.	76.5	79.5	3.0	76.5	79.5	3.0	85.9	85.9	-
East Bernstadt Ind. (Note 2)	34.8	34.7	(0.1)	37.8	37.8	-	27.4	27.4	-
Edmonson Co.	33.5	38.0	4.5	33.5	38.0	4.5	45.0	50.3	5.3
Elizabethtown Ind.	48.9	47.4	(1.5)	50.2	50.2	-	53.8	53.8	-
Elliott Co.	49.3	48.6	(0.7)	51.1	50.1	(1.0)	56.5	56.5	-
Eminence Ind. (Note 2)	47.8	49.1	1.3	47.8	49.1	1.3	62.6	62.6	-
Erlanger Ind.	63.8	63.8	-	63.8	63.8	-	67.1	67.1	-
Estill Co.	37.9	39.3	1.4	38.5	39.3	0.8	54.8	54.8	-
Fairview Ind. (Note 2)	70.0	68.9	(1.1)	70.0	68.9	(1.1)	60.3	60.3	-
Fayette Co.	53.2	53.9	0.7	53.2	53.9	0.7	59.2	59.2	-
Fleming Co.	39.2	38.6	(0.6)	39.2	38.6	(0.6)	55.9	55.9	-
Floyd Co.	57.1	56.6	(0.5)	63.5	63.5	-	55.4	55.4	-
Fort Thomas Ind.	62.4	64.5	2.1	64.5	64.5	-	92.5	92.5	-
Frankfort Ind. (Note 2)	42.2	42.2	-	42.2	42.2	-	38.4	38.7	0.3
Franklin Co.	42.8	43.9	1.1	44.3	44.3	-	51.0	51.0	-
Fulton Co. (Note 2)	36.9	37.1	0.2	39.3	39.1	(0.2)	55.7	55.7	-
Fulton Ind. (Note 2)	81.1	81.1	-	81.1	81.1	-	88.8	88.8	-
Gallatin Co.	46.6	46.4	(0.2)	47.2	47.2	-	55.7	55.7	-
Garrard Co.	45.8	46.3	0.5	48.0	48.1	0.1	55.1	55.1	-
Glasgow Ind.	54.7	56.2	1.5	54.7	56.2	1.5	55.4	55.4	-
Grant Co.	46.4	46.6	0.2	46.4	46.6	0.2	55.3	55.3	-
Graves Co.	30.0	30.0	-	30.0	30.0	-	35.0	35.0	-
Grayson Co.	37.6	37.2	(0.4)	37.6	37.6	-	45.2	45.2	-
Green Co.	38.4	38.0	(0.4)	38.4	38.4	-	53.9	53.9	-
Greenup Co.	56.9	56.9	-	56.9	56.9	-	47.0	47.0	-
Hancock Co.	40.0	40.0	-	40.0	40.0	-	33.1	33.1	-
Hardin Co.	45.1	45.1	-	45.1	45.1	-	54.0	54.0	-
Harlan Co. (Note 3)									
Harlan Ind. (Notes 2 and 3)									
Harrison Co.	39.0	38.7	(0.3)	39.0	38.7	(0.3)	50.0	50.0	-
Harrodsburg Ind. (Note 2)	40.3	40.6	0.3	40.3	40.6	0.3	54.4	54.4	-
Hart Co.	41.0	40.1	(0.9)	42.6	40.1	(2.5)	55.1	55.1	-
Hazard Ind.	40.9	41.3	0.4	40.9	41.3	0.4	50.9	50.9	-
Henderson Co.	42.8	43.0	0.2	43.2	43.3	0.1	54.8	54.8	-
Henry Co.	45.5	46.1	0.6	45.5	46.1	0.6	55.3	55.3	-

See accompanying notes

ALL 176 SCHOOL DISTRICTS  
SCHEDULE OF INCREASES (DECREASES) IN PROPERTY TAX RATES  
1996-97 AND 1997-98

DISTRICT NAME	REAL ESTATE TAX RATES			TANGIBLE TAX RATES			MOTOR VEHICLE TAX RATE		
	96-97 (Note 1)	97-98 (Note 1)	97-98	96-97 (Note 1)	97-98 (Note 1)	97-98	96-97 (Note 1)	97-98 (Note 1)	97-98
			OVER/(UNDER) 96-97 (Note 1)			OVER/(UNDER) 96-97 (Note 1)			OVER/(UNDER) 96-97 (Note 1)
Hickman Co. (Note 2)	35.4	35.4	-	35.4	35.4	-	54.7	54.7	-
Hopkins Co.	58.5	58.5	-	58.5	58.5	-	54.7	54.7	-
Jackson Co.	54.5	54.5	-	54.5	54.5	-	56.8	56.8	-
Jackson Ind. (Note 2)	44.1	43.8	(0.3)	44.1	43.8	(0.3)	55.7	55.7	-
Jefferson Co.	53.6	54.1	0.5	55.7	55.9	0.2	58.5	58.5	-
Jenkins Ind. (Note 2)	69.0	69.0	-	69.0	69.0	-	88.0	80.0	(8.0)
Jessamine Co.	51.6	51.6	-	51.6	51.6	-	54.7	54.7	-
Johnson Co. (Note 5)									
Kenton Co.	46.6	46.5	(0.1)	47.6	46.5	(1.1)	63.5	63.5	-
Knott Co.	45.8	43.6	(2.2)	45.8	46.1	0.3	37.9	47.0	9.1
Knox Co.	47.1	47.4	0.3	47.1	47.4	0.3	49.3	49.3	-
Larue Co.	42.2	42.3	0.1	43.0	43.3	0.3	55.2	55.2	-
Laurel Co.	41.7	41.6	(0.1)	42.7	41.6	(1.1)	35.0	35.0	-
Lawrence Co.	42.3	42.3	-	42.3	42.3	-	15.4	15.4	-
Lee Co.	41.3	41.6	0.3	41.6	41.6	-	52.3	52.3	-
Leslie Co. (Note 5)									
Letcher Co.	47.0	47.0	-	47.0	47.0	-	38.3	38.3	-
Lewis Co.	34.3	34.3	-	36.8	37.1	0.3	36.0	36.0	-
Lincoln Co.	39.4	39.6	0.2	39.4	39.6	0.2	54.2	54.2	-
Livingston Co.	37.5	37.5	-	37.5	37.5	-	37.5	37.5	-
Logan Co.	34.1	34.3	0.2	34.1	34.3	0.2	44.9	44.9	-
Ludlow Ind. (Note 2)	70.6	72.8	2.2	70.6	72.8	2.2	74.6	74.6	-
Lyon Co. (Note 2)	33.9	33.9	-	33.9	33.9	-	33.9	33.9	-
Madison Co.	44.4	44.4	-	44.4	44.7	0.3	55.8	55.8	-
Magoffin Co.	41.6	42.3	0.7	45.3	45.3	-	57.6	57.6	-
Marion Co.	44.4	43.9	(0.5)	46.5	46.9	0.4	52.6	52.6	-
Marshall Co.	28.9	28.4	(0.5)	30.2	28.4	(1.8)	30.0	30.0	-
Martin Co.	41.7	42.1	0.4	41.7	42.1	0.4	22.3	22.3	-
Mason Co.	41.4	41.4	-	41.4	41.4	-	55.5	55.5	-
Mayfield Ind.	68.6	68.6	-	68.6	68.6	-	68.9	68.9	-
McCracken Co.	37.2	37.2	-	37.2	37.2	-	52.9	52.9	-
McCreary Co.	41.1	42.1	1.0	41.1	42.1	1.0	30.0	30.0	-
McLean Co.	39.1	39.4	0.3	39.1	39.4	0.3	51.5	51.5	-
Meade Co.	45.5	45.2	(0.3)	48.1	45.2	(2.9)	54.6	54.6	-
Menifee Co. (Note 2)	40.5	37.3	(3.2)	40.5	37.3	(3.2)	42.6	42.6	-
Mercer Co.	41.2	42.1	0.9	41.2	42.1	0.9	38.0	49.1	11.1
Metcalfe Co.	37.4	37.4	-	37.4	37.4	-	56.6	56.6	-
Middlesboro Ind.	50.5	50.8	0.3	50.5	50.9	0.4	56.0	56.0	-
Monroe Co.	37.2	37.5	0.3	37.2	37.5	0.3	56.2	56.2	-
Montgomery Co.	42.2	40.9	(1.3)	42.2	40.9	(1.3)	42.4	42.4	-
Monticello Ind. (Note 2)	31.8	31.8	-	31.8	31.8	-	41.3	41.3	-

See accompanying notes

ALL 176 SCHOOL DISTRICTS  
 SCHEDULE OF INCREASES (DECREASES) IN PROPERTY TAX RATES  
 1996-97 AND 1997-98

DISTRICT NAME	REAL ESTATE TAX RATES			TANGIBLE TAX RATES			MOTOR VEHICLE TAX RATE		
	96-97 (Note 1)	97-98 (Note 1)	97-98	96-97 (Note 1)	97-98 (Note 1)	97-98	96-97 (Note 1)	97-98 (Note 1)	97-98
			OVER/(UNDER) 96-97 (Note 1)			OVER/(UNDER) 96-97 (Note 1)			OVER/(UNDER) 96-97 (Note 1)
Morgan Co.	40.0	39.8	(0.2)	40.0	40.3	0.3	53.0	53.3	0.3
Muhlenberg Co.	49.7	49.7	-	49.7	49.7	-	49.7	49.7	-
Murray Ind.	34.5	35.7	1.2	36.7	36.8	0.1	54.4	54.4	-
Nelson Co.	41.9	42.1	0.2	42.4	42.6	0.2	54.8	54.8	-
Newport Ind.	97.8	98.6	0.8	97.8	98.6	0.8	99.3	99.3	-
Nicholas Co.	37.5	38.7	1.2	37.5	38.7	1.2	55.5	55.5	-
Ohio Co.	40.2	40.2	-	40.2	40.2	-	51.8	51.8	-
Oldham Co.	56.1	56.1	-	56.4	56.4	-	64.3	64.3	-
Owen Co.	52.6	52.6	-	58.4	58.6	0.2	56.0	56.0	-
Owensboro Ind.	65.5	66.1	0.6	65.5	66.1	0.6	64.1	64.1	-
Owsley Co. (Note 2)	47.8	48.1	0.3	47.8	48.1	0.3	57.8	57.8	-
Paducah Ind.	59.4	58.5	(0.9)	60.4	60.7	0.3	56.6	56.6	-
Paintsville Ind. (Notes 2 and 5)									
Paris Ind. (Note 2)	57.0	56.5	(0.5)	57.0	57.1	0.1	55.3	55.3	-
Pendleton Co.	38.1	41.6	3.5	38.1	41.6	3.5	55.0	55.0	-
Perry Co.	46.8	46.0	(0.8)	46.8	46.0	(0.8)	49.5	49.5	-
Pike Co. (Note 3)									
Pikeville Ind.	59.2	60.0	0.8	59.2	60.0	0.8	79.3	79.3	-
Pineville Ind. (Note 2)	44.9	44.5	(0.4)	45.1	45.2	0.1	55.3	55.3	-
Powell Co. (Note 4)									
Providence Ind. (Note 2)	33.5	33.6	0.1	33.9	34.3	0.4	54.5	54.5	-
Pulaski Co.	35.0	39.9	4.9	35.0	39.9	4.9	45.0	50.3	5.3
Raceland Ind. (Note 2)	70.8	71.0	0.2	70.8	71.0	0.2	65.8	65.8	-
Robertson Co. (Note 2)	42.2	41.5	(0.7)	46.9	46.9	-	55.9	55.9	-
Rockcastle Co.	44.4	44.4	-	44.4	44.4	-	44.4	44.4	-
Rowan Co.	42.4	42.4	-	46.9	46.9	-	49.0	49.0	-
Russell Co.	45.7	44.2	(1.5)	48.5	44.9	(3.6)	52.5	52.5	-
Russell Ind.	48.5	48.9	0.4	48.5	49.2	0.7	50.4	50.4	-
Russellville Ind.	50.8	51.8	1.0	50.8	51.8	1.0	53.9	53.9	-
Science Hill Ind. (Note 2)	36.3	34.8	(1.5)	38.0	38.2	0.2	53.2	53.2	-
Scott Co.	37.7	38.3	0.6	38.7	38.3	(0.4)	54.8	54.8	-
Shelby Co.	51.0	50.5	(0.5)	52.5	50.5	(2.0)	42.1	42.1	-
Silver Grove Ind. (Note 2)	80.9	87.1	6.2	81.5	87.1	5.6	89.6	89.6	-
Simpson Co.	38.0	37.9	(0.1)	38.0	37.9	(0.1)	54.6	54.6	-
Somerset Ind.	47.5	48.4	0.9	48.8	49.2	0.4	56.8	56.8	-
Southgate Ind. (Note 2)	53.6	55.5	1.9	59.6	55.5	(4.1)	50.4	50.4	-
Spencer Co.	49.7	50.0	0.3	50.6	50.7	0.1	56.0	56.0	-
Taylor Co.	42.4	43.4	1.0	42.4	43.4	1.0	53.7	53.7	-
Todd Co.	29.5	32.5	3.0	29.5	32.5	3.0	52.4	52.4	-
Trigg Co.	41.0	41.0	-	41.0	41.0	-	41.0	41.0	-
Trimble Co.	49.7	49.7	-	49.7	49.7	-	55.4	55.4	-

See accompanying notes

ALL 176 SCHOOL DISTRICTS  
 SCHEDULE OF INCREASES (DECREASES) IN PROPERTY TAX RATES  
 1996-97 AND 1997-98

DISTRICT NAME	REAL ESTATE TAX RATES			TANGIBLE TAX RATES			MOTOR VEHICLE TAX RATE		
			97-98			97-98			97-98
	96-97	97-98	OVER/(UNDER)	96-97	97-98	OVER/(UNDER)	96-97	97-98	OVER/(UNDER)
(Note 1)	(Note 1)	(Note 1)	(Note 1)	(Note 1)	(Note 1)	(Note 1)	(Note 1)	(Note 1)	(Note 1)
Union Co.	40.0	40.7	0.7	41.5	41.6	0.1	55.7	55.7	-
Walton-Verona Ind. (Note 2)	90.4	92.2	1.8	91.7	92.2	0.5	90.7	90.7	-
Warren Co.	30.2	30.7	0.5	30.2	30.7	0.5	54.5	54.5	-
Washington Co.	40.0	40.0	-	40.0	40.0	-	55.0	55.0	-
Wayne Co.	43.4	42.4	(1.0)	43.4	43.4	-	52.8	52.8	-
Webster Co.	44.2	44.2	-	44.2	44.4	0.2	43.6	43.6	-
West Point Ind. (Note 2)	60.0	60.0	-	60.0	60.0	-	58.2	58.2	-
Whitley Co.	48.3	46.1	(2.2)	48.3	48.8	0.5	55.2	55.2	-
Williamsburg Ind. (Note 2)	45.7	45.1	(0.6)	45.7	45.9	0.2	54.0	54.0	-
Williamstown Ind. (Note 2)	64.0	64.8	0.8	64.0	64.8	0.8	59.1	59.1	-
Wolfe Co.	40.2	38.8	(1.4)	40.2	40.2	-	31.6	31.6	-
Woodford Co.	51.8	51.5	(0.3)	51.8	51.8	-	50.9	50.9	-

See accompanying notes

ALL 176 SCHOOL DISTRICTS  
NOTES TO THE SCHEDULE OF INCREASES (DECREASES) IN PROPERTY TAX RATES  
1996-97 and 1997-98

- Note 1 Data was provided by the Kentucky Department of Education. Utilities and occupational tax rates are expressed as percentages applied to utilities and wages. The remaining tax rates are expressed as cents per \$100.
- Note 2 School District with average daily attendance of 1,000 or less
- Note 3 Comparison was not possible because tax rates were not available for 1996-97
- Note 4 Comparison was not possible because tax rates were not available for 1997-98
- Note 5 Comparison was not possible because tax rates were not available for either year



**EXHIBIT 5**

ALL 176 SCHOOL DISTRICTS  
 SUMMARY OF CHANGES IN PROPERTY TAX RATES  
 1996-97 TO 1997-98

	NUMBER OF DISTRICTS
Increase in Real Estate, Tangible Personal Property, and Motor Vehicle	3
Increase in Real Estate and Tangible personal Property; no change in Motor Vehicle	62
Increase in Real Estate; decrease in Tangible Personal Property; no change in Motor Vehicle	4
Increase in Real Estate; no change in Tangible Personal Property and Motor Vehicle	4
Increase in Tangible Personal Property; no change in Real Estate and Motor Vehicle	5
Increase in Tangible Personal Property and Motor Vehicle; decrease in Real Estate	2
Increase in Tangible Personal Property; decrease in Real Estate; no change in Motor Vehicle	11
Increase in Tangible Personal Property; decrease in Real Estate and Motor Vehicle	1
Increase in Motor Vehicle; no change in Real Estate and Tangible Personal Property	1
No change in rates	35
Decrease in Real Estate and Tangible Personal Property; no change in Motor Vehicle	25
Decrease in Real Estate; no change in Tangible Personal Property and Motor Vehicle	14
Decrease in Motor Vehicle; no change in Real Estate and Tangible Personal Property	1
Decrease in Real Estate, Tangible Personal Property, and Motor Vehicle	1
Tax rates not available for one or both years	7
Total School Districts	176

**EXHIBIT 6**

ALL 176 SCHOOL DISTRICTS  
ADA, REVENUE, AND PROPERTY TAX RATE RANKINGS  
1996-97

DISTRICT NAME	<u>LOCAL FUNDS</u>			<u>STATE FUNDS</u>		<u>TOTAL FUNDS</u>		<u>SCHOOL TAX RATES</u>			LEVIED EQUIV. RATE (Note 1)
	ADA (Note 1)	PER PUPIL (Note 1)	TOTAL (Note 1)	PER PUPIL (Note 1)	TOTAL (Note 1)	PER PUPIL (Note 1)	TOTAL (Note 1)	REAL ESTATE (Note 1)	TANGIBLE (Note 1)	MOTOR VEHICLE (Note 1)	
Adair Co.	76	132	90	62	73	90	77	91	91	43	96
Allen Co.	63	123	76	84	65	127	74	37	38	116	142
Anchorage Ind. (Note 2)	168	1	87	168	173	1	160	2	2	1	1
Anderson Co.	59	40	42	143	79	116	65	48	50	120	71
Ashland Ind.	46	63	44	135	56	112	53	78	83	117	56
Augusta Ind. (Note 2)	173	66	169	11	170	21	172	20	21	32	21
Ballard Co.	123	75	119	52	119	59	122	135	130	149	108
Barbourville Ind. (Note 2)	157	160	165	115	157	166	163	121	123	94	38
Bardstown Ind.	116	21	71	166	131	140	120	74	79	103	72
Barren Co.	47	49	38	128	52	97	50	63	69	160	73
Bath Co.	105	129	123	30	92	44	97	130	133	150	160
Beechwood Ind. (Note 2)	140	5	95	176	164	168	151	38	39	34	54
Bell Co.	53	93	56	9	41	11	42	76	81	38	57
Bellevue Ind. (Note 2)	146	47	134	103	149	77	147	13	13	2	23
Berea Ind. (Note 2)	137	79	136	69	137	85	138	34	35	27	17
Boone Co.	5	6	3	174	13	162	6	87	80	127	77
Bourbon Co.	75	67	60	107	81	81	76	88	95	78	127
Bowling Green Ind.	50	7	27	146	72	35	48	21	23	25	16
Boyd Co.	45	42	33	125	47	87	47	151	154	79	90
Boyle Co.	77	78	69	110	85	121	82	77	82	95	91
Bracken Co.	133	140	143	87	130	126	135	122	99	110	148
Breathitt Co.	79	162	118	10	55	22	67	102	107	131	152
Breckenridge Co.	64	84	65	71	67	46	63	103	108	52	128
Bullitt Co.	9	88	11	98	5	137	8	86	93	141	150
Burgin Ind. (Note 2)	169	51	163	157	172	174	173	67	73	83	105
Butler Co.	88	148	105	50	83	105	88	152	155	157	154
Caldwell Co.	95	137	109	74	91	129	95	153	156	98	131
Calloway Co.	54	32	34	116	60	41	52	141	144	115	140
Campbell Co.	28	9	14	171	50	148	35	53	55	114	80

See accompanying notes

ALL 176 SCHOOL DISTRICTS  
 ADA, REVENUE, AND PROPERTY TAX RATE RANKINGS  
 1996-97

DISTRICT NAME	<u>LOCAL FUNDS</u>			<u>STATE FUNDS</u>		<u>TOTAL FUNDS</u>		<u>SCHOOL TAX RATES</u>			LEVIED EQUIV. RATE (Note 1)
	ADA (Note 1)	PER PUPIL (Note 1)	TOTAL (Note 1)	PER PUPIL (Note 1)	TOTAL (Note 1)	PER PUPIL (Note 1)	TOTAL (Note 1)	REAL ESTATE (Note 1)	TANGIBLE (Note 1)	MOTOR VEHICLE (Note 1)	
Campbellsville Ind.	121	83	121	90	123	72	121	149	151	63	119
Carlisle Co. (Note 2)	151	142	156	108	152	165	157	164	164	163	168
Carroll Co.	109	24	70	150	122	33	98	96	103	53	55
Carter Co.	29	155	55	31	24	79	30	127	127	135	106
Casey Co.	84	133	98	54	82	68	83	133	128	44	125
Caverna Ind. (Note 2)	144	90	144	42	140	39	142	18	20	22	39
Christian Co.	10	130	24	83	7	120	10	156	159	39	146
Clark Co.	23	62	28	140	31	151	29	92	97	101	120
Clay Co.	35	172	86	7	20	27	28	84	89	165	67
Clinton Co.	119	147	135	24	103	18	108	93	100	104	97
Cloverport Ind. (Note 2)	172	163	175	17	169	8	168	116	118	35	50
Corbin Ind.	103	106	107	91	99	106	105	68	71	13	52
Covington Ind.	26	38	23	49	22	14	19	4	4	9	6
Crittenden Co.	118	138	132	85	117	153	126	136	136	91	144
Cumberland Co.	134	124	139	55	128	74	132	170	170	105	134
Danville Ind.	107	15	59	153	120	63	101	41	42	17	59
Daviess Co.	8	73	9	127	6	157	9	54	57	134	75
Dawson Springs Ind. (Note 2)	160	145	162	47	155	73	161	15	16	15	4
Dayton Ind.	128	165	155	16	115	80	128	7	7	10	15
East Bernstadt Ind. (Note 2)	166	176	176	18	166	117	167	157	143	168	29
Edmonson Co.	102	151	127	66	97	138	107	162	163	138	165
Elizabethtown Ind.	99	52	72	141	102	164	102	50	47	99	32
Elliott Co.	131	173	157	2	113	24	124	49	43	42	60
Eminence Ind. (Note 2)	165	60	158	56	165	34	165	55	59	23	48
Erlanger Ind. (Note 2)	92	30	53	161	106	158	94	17	18	16	40
Estill Co.	74	161	111	25	58	62	72	139	138	74	129
Fairview Ind. (Note 2)	159	110	159	48	156	104	162	10	10	24	28
Fayette Co.	2	2	2	173	2	19	2	35	36	26	18
Fleming Co.	85	115	89	65	87	67	84	129	132	49	133

See accompanying notes

ALL 176 SCHOOL DISTRICTS  
ADA, REVENUE, AND PROPERTY TAX RATE RANKINGS  
1996-97

DISTRICT NAME	<u>LOCAL FUNDS</u>			<u>STATE FUNDS</u>		<u>TOTAL FUNDS</u>		<u>SCHOOL TAX RATES</u>			LEVIED EQUIV. RATE (Note 1)
	ADA (Note 1)	PER PUPIL (Note 1)	TOTAL (Note 1)	PER PUPIL (Note 1)	TOTAL (Note 1)	PER PUPIL (Note 1)	TOTAL (Note 1)	REAL ESTATE (Note 1)	TANGIBLE (Note 1)	MOTOR VEHICLE (Note 1)	
Floyd Co.	14	149	29	59	11	99	13	26	19	60	74
Fort Thomas Ind.	83	8	35	175	121	171	91	19	15	4	30
Frankfort Ind. (Note 2)	147	18	124	96	148	20	139	98	105	151	10
Franklin Co.	20	33	15	160	30	160	24	89	86	121	147
Fulton Co. (Note 2)	152	119	153	41	144	43	145	148	131	54	81
Fulton Ind. (Note 2)	162	34	151	60	161	9	159	5	6	7	11
Gallatin Co.	132	68	126	134	136	156	136	61	62	55	27
Garrard Co.	94	70	78	118	93	110	93	65	58	70	85
Glasgow Ind.	93	39	58	149	98	142	92	30	33	61	111
Grant Co.	49	111	63	119	54	150	59	64	70	64	87
Graves Co.	33	102	41	132	39	167	41	167	168	158	167
Grayson Co.	39	121	52	92	36	141	45	142	145	137	137
Green Co.	111	107	112	104	111	136	115	134	139	96	123
Greenup Co.	48	152	75	68	46	115	54	28	30	136	130
Hancock Co.	117	27	80	144	126	84	117	123	124	162	34
Hardin Co.	3	80	6	117	3	124	3	73	77	92	104
Harlan Co. (Note 3)	21	136	39	44	17	50	18				
Harlan Ind. (Notes 2 and 3)	145	103	150	72	145	95	148				
Harrison Co.	57	69	48	88	53	86	57	132	135	126	149
Harrodsburg Ind. (Note 2)	149	72	140	34	142	25	141	118	120	88	94
Hart Co.	91	131	102	22	77	36	80	112	98	71	112
Hazard Ind.	136	139	149	81	133	125	137	115	117	122	42
Henderson Co.	15	45	12	126	15	88	14	90	92	75	64
Henry Co.	97	85	88	114	95	113	96	71	75	65	89
Hickman Co. (Note 2)	150	82	147	105	151	92	150	154	157	80	102
Hopkins Co.	16	76	17	102	14	101	15	25	27	81	78
Jackson Co.	86	169	131	13	71	40	78	31	34	36	115
Jackson Ind. (Note 2)	170	158	172	23	168	48	169	83	88	56	45
Jefferson Co.	1	3	1	167	1	26	1	32	32	29	12

See accompanying notes

ALL 176 SCHOOL DISTRICTS  
ADA, REVENUE, AND PROPERTY TAX RATE RANKINGS  
1996-97

DISTRICT NAME	<u>LOCAL FUNDS</u>			<u>STATE FUNDS</u>		<u>TOTAL FUNDS</u>		<u>SCHOOL TAX RATES</u>			LEVIED EQUIV. RATE (Note 1)
	ADA (Note 1)	PER PUPIL (Note 1)	TOTAL (Note 1)	PER PUPIL (Note 1)	TOTAL (Note 1)	PER PUPIL (Note 1)	TOTAL (Note 1)	REAL ESTATE (Note 1)	TANGIBLE (Note 1)	MOTOR VEHICLE (Note 1)	
Jenkins Ind. (Note 2)	161	35	145	6	153	4	154	11	11	8	9
Jessamine Co.	19	43	16	147	25	146	23	40	41	82	43
Johnson Co. (Note 3)	41	150	68	8	27	17	33				
Kenton Co.	4	10	4	170	9	154	5	62	61	21	68
Knott Co.	52	37	36	35	44	5	38	66	72	154	84
Knox Co.	31	134	49	21	23	23	26	58	63	130	41
Larue Co.	90	127	99	82	88	133	90	99	94	68	113
Laurel Co.	12	117	22	94	10	109	12	105	96	159	121
Lawrence Co.	73	154	100	46	64	45	69	97	104	170	163
Lee Co.	122	157	146	28	114	38	118	109	110	113	109
Leslie Co. (Note 3)	82	100	82	15	62	6	58				
Letcher Co.	38	125	51	40	29	29	32	59	64	152	70
Lewis Co.	81	166	129	61	80	122	86	159	152	156	169
Lincoln Co.	42	143	64	43	34	52	37	128	129	90	143
Livingston Co.	120	41	96	137	127	108	127	143	146	155	166
Logan Co.	56	95	57	109	57	139	61	160	160	140	161
Ludlow Ind. (Note 2)	139	94	141	89	141	135	144	9	9	12	8
Lyon Co. (Note 2)	143	16	116	172	159	161	152	161	161	161	170
Madison Co.	11	53	10	123	12	93	11	79	84	51	65
Magoffin Co.	68	146	91	12	48	28	60	107	76	33	46
Marion Co.	62	87	61	106	68	83	64	80	68	109	82
Marshall Co.	27	71	31	151	37	170	36	169	166	166	141
Martin Co.	65	126	84	73	70	78	70	106	109	169	124
Mason Co.	66	25	40	152	89	82	71	108	112	58	126
Mayfield Ind.	124	50	104	97	125	61	123	12	12	14	5
McCracken Co.	18	46	13	164	26	175	21	146	149	107	155
McCreary Co.	51	175	130	4	35	32	49	111	114	167	132
McLean Co.	113	101	117	120	116	149	119	131	134	119	151
Meade Co.	34	128	47	100	32	159	39	72	56	84	83

See accompanying notes

ALL 176 SCHOOL DISTRICTS  
ADA, REVENUE, AND PROPERTY TAX RATE RANKINGS  
1996-97

DISTRICT NAME	<u>LOCAL FUNDS</u>			<u>STATE FUNDS</u>		<u>TOTAL FUNDS</u>		<u>SCHOOL TAX RATES</u>			LEVIED EQUIV. RATE (Note 1)
	ADA (Note 1)	PER PUPIL (Note 1)	TOTAL (Note 1)	PER PUPIL (Note 1)	TOTAL (Note 1)	PER PUPIL (Note 1)	TOTAL (Note 1)	REAL ESTATE (Note 1)	TANGIBLE (Note 1)	MOTOR VEHICLE (Note 1)	
Menifee Co. (Note 2)	138	171	161	45	135	123	143	117	119	144	136
Mercer Co.	96	59	74	148	101	172	106	110	113	153	158
Metcalfe Co.	115	114	125	53	109	65	114	145	148	40	135
Middlesboro Ind.	114	77	101	78	110	58	109	44	46	46	33
Monroe Co.	100	122	106	38	90	42	89	147	150	45	61
Montgomery Co.	44	92	45	79	43	75	46	100	106	145	138
Monticello Ind. (Note 2)	155	167	166	14	143	71	155	165	165	147	76
Morgan Co.	89	164	128	20	74	51	85	124	125	106	95
Muhlenberg Co.	22	44	21	86	21	57	22	45	48	128	157
Murray Ind.	126	28	92	163	139	155	131	158	153	89	98
Nelson Co.	32	89	37	139	42	169	40	104	101	76	153
Newport Ind.	69	29	43	64	69	15	56	1	1	3	3
Nicholas Co.	135	108	137	76	129	94	134	144	147	59	145
Ohio Co.	40	112	46	101	40	128	44	119	121	118	139
Oldham Co.	13	17	7	162	18	144	16	29	31	19	37
Owen Co.	106	118	115	80	100	130	110	36	28	47	107
Owensboro Ind.	36	13	19	122	38	12	25	14	14	20	13
Owsley Co. (Note 2)	148	156	160	5	132	3	133	56	60	31	35
Paducah Ind.	55	14	30	130	66	10	43	23	22	41	19
Paintsville Ind. (Notes 2 and 3)	154	4	97	158	158	37	146				
Paris Ind. (Note 2)	156	58	142	99	154	47	153	27	29	66	20
Pendleton Co.	72	144	93	95	76	143	79	137	140	72	159
Perry Co.	24	81	32	19	19	16	20	60	67	129	79
Pike Co. (Note 3)	6	74	8	70	4	66	4				
Pikeville Ind.	129	19	85	155	138	96	129	24	26	11	22
Pineville Ind. (Note 2)	163	153	168	26	160	54	164	75	78	67	36
Powell Co.	78	174	138	27	63	118	81	113	115	133	122
Providence Ind. (Note 2)	164	168	171	29	163	89	166	163	162	86	44

See accompanying notes



ALL 176 SCHOOL DISTRICTS  
ADA, REVENUE, AND PROPERTY TAX RATE RANKINGS  
1996-97

DISTRICT NAME	<u>LOCAL FUNDS</u>			<u>STATE FUNDS</u>		<u>TOTAL FUNDS</u>		<u>SCHOOL TAX RATES</u>			LEVIED EQUIV. RATE (Note 1)
	ADA (Note 1)	PER PUPIL (Note 1)	TOTAL (Note 1)	PER PUPIL (Note 1)	TOTAL (Note 1)	PER PUPIL (Note 1)	TOTAL (Note 1)	REAL ESTATE (Note 1)	TANGIBLE (Note 1)	MOTOR VEHICLE (Note 1)	
Pulaski Co.	17	99	26	124	16	134	17	155	158	139	162
Raceland Ind. (Note 2)	141	105	148	129	150	173	156	8	8	18	26
Robertson Co. (Note 2)	171	61	167	77	171	60	171	101	65	50	110
Rockcastle Co.	61	159	103	36	49	98	66	81	85	142	62
Rowan Co.	58	96	62	57	51	55	55	94	66	132	88
Russell Co.	67	113	77	33	59	53	68	69	52	111	49
Russell Ind.	87	56	66	165	104	176	99	51	53	124	99
Russellville Ind.	125	64	113	75	124	69	125	43	44	97	25
Science Hill Ind. (Note 2)	167	170	173	51	167	163	170	150	141	102	103
Scott Co.	25	22	18	145	33	70	27	140	137	77	24
Shelby Co.	30	23	20	156	45	111	34	42	37	146	69
Silver Grove Ind. (Note 2)	174	12	164	37	174	7	174	6	5	6	7
Simpson Co.	60	54	50	136	84	107	73	138	142	85	116
Somerset Ind.	110	36	73	138	118	102	112	57	51	37	66
Southgate Ind. (Note 2)	175	26	170	159	176	100	176	33	25	125	100
Spencer Co.	112	97	110	67	105	76	111	46	45	48	63
Taylor Co.	80	104	79	111	86	147	87	95	102	100	86
Todd Co.	101	135	122	63	96	114	103	168	169	112	164
Trigg Co.	104	48	81	133	112	103	104	114	116	148	156
Trimble Co.	130	65	120	142	134	119	130	47	49	62	93
Union Co.	71	86	67	93	75	91	75	125	111	57	92
Walton-Verona Ind. (Note 2)	142	20	114	121	146	56	140	3	3	5	2
Warren Co.	7	31	5	154	8	132	7	166	167	87	53
Washington Co.	108	98	108	113	108	131	113	126	126	73	117
Wayne Co.	70	116	83	39	61	31	62	85	90	108	101
Webster Co.	98	91	94	112	94	152	100	82	87	143	58
West Point Ind. (Note 2)	176	55	174	1	175	2	175	22	24	30	31
Whitley Co.	37	141	54	32	28	30	31	52	54	69	114
Williamsburg Ind. (Note 2)	153	120	154	58	147	64	149	70	74	93	47

See accompanying notes

ALL 176 SCHOOL DISTRICTS  
 ADA, REVENUE, AND PROPERTY TAX RATE RANKINGS  
 1996-97

DISTRICT NAME	<u>LOCAL FUNDS</u>			<u>STATE FUNDS</u>		<u>TOTAL FUNDS</u>		<u>SCHOOL TAX RATES</u>			LEVIED EQUIV. RATE (Note 1)
	ADA (Note 1)	PER PUPIL (Note 1)	TOTAL (Note 1)	PER PUPIL (Note 1)	TOTAL (Note 1)	PER PUPIL (Note 1)	TOTAL (Note 1)	REAL ESTATE (Note 1)	TANGIBLE (Note 1)	MOTOR VEHICLE (Note 1)	
Williamstown Ind. (Note 2)	158	57	152	131	162	49	158	16	17	28	14
Wolfe Co.	127	109	133	3	107	13	116	120	122	164	118
Woodford Co.	43	11	25	169	78	145	51	39	40	123	51

See accompanying notes

ALL 176 SCHOOL DISTRICTS  
ADA, REVENUE, AND PROPERTY TAX RATE RANKINGS  
NOTES TO THE SCHEDULE OF TAX RATES  
1996-97

- Note 1      Rankings are based on data provided by the Kentucky Department of Education. Districts are ranked from 1 to 176, with 1 being the highest and 176 being the lowest. The exception is in tax rates. Since tax rate data was not available for six districts, those districts were not ranked. Consequently, the remaining districts were ranked from 1 to 170.
- Note 2      School District with average daily attendance of 1,000 or less
- Note 3      Tax rates not available
- Note 4      An article in the Lexington Herald-Leader dated August 12, 1998, reported that although the Kentucky Department of Education was basing Powell County's state funding on a levy of 48.2 cents per \$100 on motor vehicles, the county was actually collecting only 25 cents per \$100. The article further stated that the reason for the discrepancy was unclear. Powell County's ranking of 133<sup>rd</sup> relative to motor vehicle tax rates would have been 168<sup>th</sup> if based on the rate at which motor vehicle taxes were collected.

**EXHIBIT 7**

ALL 40 SCHOOL DISTRICTS WITH ADA OF 1,000 OR LESS  
 SUMMARY OF CHANGES IN PROPERTY TAX RATES  
 1996-97 TO 1997-98

	NUMBER OF DISTRICTS
Increase in Real Estate, Tangible Personal Property, and Motor Vehicle	0
Increase in Real Estate and Tangible Personal Property; no change in Motor Vehicle	16
Increase in Real Estate; decrease in Tangible Personal Property; no change in Motor Vehicle	2
Increase in Real Estate; no change in Tangible Personal Property and Motor Vehicle	0
Increase in Tangible Personal Property; no change in Real Estate and Motor Vehicle	0
Increase in Tangible Personal Property and Motor Vehicle; decrease in Real Estate	0
Increase in Tangible Personal Property; decrease in Real Estate; no change in Motor Vehicle	5
Increase in Tangible Personal Property; decrease in Real Estate and Motor Vehicle	0
Increase in Motor Vehicle; no change in Real Estate and Tangible Personal Property	1
No change in rates	7
Decrease in Real Estate and Tangible Personal Property; no change in Motor Vehicle	4
Decrease in Real Estate; no change in Tangible Personal Property and Motor Vehicle	2
Decrease in Motor Vehicle; no change in Real Estate and Tangible Personal Property	1
Decrease in Real Estate, Tangible Personal Property, and Motor Vehicle	0
Tax rates not available for one or both years	2
Total School Districts	40

**EXHIBIT 8**

ALL 40 SCHOOL DISTRICTS WITH ADA OF 1,000 OR LESS  
ADA, REVENUE, AND PROPERTY TAX RATE RANKINGS  
1996-97

DISTRICT NAME	LOCAL FUNDS			STATE FUNDS		TOTAL FUNDS		SCHOOL TAX RATES			LEVIED EQUIV. RATE (Note 1)
	ADA (Note 1)	PER PUPIL (Note 1)	TOTAL (Note 1)	PER PUPIL (Note 1)	TOTAL (Note 1)	PER PUPIL (Note 1)	TOTAL (Note 1)	REAL ESTATE (Note 1)	TANGIBLE (Note 1)	MOTOR VEHICLE (Note 1)	
Anchorage Independent	32	1	1	38	37	1	24	1	1	1	1
Augusta Independent	37	18	33	4	34	8	36	13	13	17	12
Barbourville Independent	21	34	29	31	21	37	27	30	30	30	20
Beechwood Independent	4	3	2	40	28	38	15	18	18	18	27
Bellevue Independent	10	11	7	28	13	24	11	9	9	2	13
Berea Independent	1	20	8	22	3	25	2	17	17	14	10
Burgin Independent	33	12	27	35	36	40	37	21	22	26	34
Carlisle County	15	29	21	30	16	36	21	37	37	37	37
Caverna Independent	8	22	12	14	4	13	6	12	12	10	21
Cloverport Independent	36	35	39	6	33	6	32	27	27	19	26
Dawson Springs Independent	24	30	26	16	19	23	25	10	10	8	3
East Bernstadt Independent	30	40	40	7	30	31	31	34	33	38	16
Eminence Independent	29	16	22	19	29	11	29	19	19	11	25
Fairview Independent	23	26	23	17	20	30	26	7	7	12	15
Frankfort Independent	11	6	6	26	12	9	3	25	26	35	7
Fulton County	16	9	19	13	8	14	9	31	31	22	29
Fulton Independent	26	27	17	21	25	7	23	3	4	5	8
Harlan Independent (Note 2)	9	24	16	23	9	28	12				
Harrodsburg Independent	13	19	9	11	6	10	5	29	29	28	30
Hickman County	14	21	14	29	15	27	14	33	34	25	32
Jackson Independent	34	33	36	8	32	16	33	24	25	21	23
Jenkins Independent	25	10	13	3	17	4	18	8	8	6	6
Ludlow Independent	3	23	10	25	5	33	8	6	6	7	5
Lyon County	7	5	5	39	23	34	16	35	35	36	38
Menifee County	2	39	25	15	2	32	7	28	28	33	36
Monticello Independent	19	36	30	5	7	22	19	38	38	34	28
Owsley County	12	32	24	2	1	3	1	20	20	16	18
Paintsville Independent (Note 2)	18	2	3	36	22	12	10				
Paris Independent	20	15	11	27	18	15	17	15	16	23	11
Pineville Independent	27	31	32	9	24	18	28	23	24	24	19
Providence Independent	28	37	35	10	27	26	30	36	36	27	22
Raceland Independent	5	25	15	33	14	39	20	5	5	9	14
Robertson County	35	17	31	24	35	20	35	26	21	20	35
Science Hill Independent	31	38	37	18	31	35	34	32	32	31	33
Silver Grove Independent	38	4	28	12	38	5	38	4	3	4	4
Southgate Independent	39	8	34	37	40	29	40	16	15	32	31
Walton-Verona Independent	6	7	4	32	10	19	4	2	2	3	2

See accompanying notes

ALL 40 SCHOOL DISTRICTS WITH ADA OF 1,000 OR LESS  
 ADA, REVENUE, AND PROPERTY TAX RATE RANKINGS  
 1996-97

DISTRICT NAME	<u>LOCAL FUNDS</u>			<u>STATE FUNDS</u>		<u>TOTAL FUNDS</u>		<u>SCHOOL TAX RATES</u>			LEVIED EQUIV. RATE (Note 1)
	ADA (Note 1)	PER PUPIL (Note 1)	TOTAL (Note 1)	PER PUPIL (Note 1)	TOTAL (Note 1)	PER PUPIL (Note 1)	TOTAL (Note 1)	REAL ESTATE (Note 1)	TANGIBLE (Note 1)	MOTOR VEHICLE (Note 1)	
West Point Independent	40	13	38	1	39	2	39	14	14	15	17
Williamsburg Independent	17	28	20	20	11	21	13	22	23	29	24
Williamstown Independent	22	14	18	34	26	17	22	11	11	13	9

See accompanying notes



ALL 40 SCHOOL DISTRICTS WITH ADA OF 1,000 OR LESS  
ADA, REVENUE, AND PROPERTY TAX RATE RANKINGS  
1996-97

- Note 1      Rankings are based on data provided by the Kentucky Department of Education. Districts are ranked from 1 to 40, with 1 being the highest and 40 being the lowest. The exception is in tax rates. Since tax rate data was not available for two districts, those districts were not ranked. Consequently, the remaining districts were ranked from 1 to 38.
- Note 2      Tax rates not available