

KANSAS LEGISLATIVE RESEARCH DEPARTMENT

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January 26, 2015

To: House Committee on Appropriations

From: Sharon Wenger, Principal Analyst

Re: Responses to Questions Regarding Cash Balances and Recent Funding

Please find attached these spreadsheets answering questions asked at a recent meeting related to K-12 funding:

- Spreadsheet showing the most recent cash balances in all school districts as a percent of general funds budgets and total budgets.
- Spreadsheet comparing local option budget and capital outlay mill rates between the 2013-14 school year and the budgeted rates for the current school year, 2014-15. Related to this request was a request for the names of the school districts in the *Gannon* lawsuit. The four school districts that filed the *Gannon* lawsuit were USD 259, Wichita; USD 308, Hutchinson; USD 443, Dodge City; and USD 500 Kansas City.
- Spreadsheet showing the July 1, 2014, cash balances in school districts eligible to be transferred to the general fund pursuant to current law (2013 HB 2261). Moneys in 13 funds can be transferred; for two of those funds – special education and textbooks – only one-third of those two funds' cash balances is eligible for transfer. Furthermore, the law allows only transfers of totals not to exceed \$250 times the adjusted enrollment of the school district (see those totals in Column 15). Finally, the last column indicates the cash balance left in these funds once the maximum allowable is shown as a transfer. I have highlighted those school districts that would not have enough of a cash balance to make the total legally-allowable transfer. This is based on the July 1, 2014, cash balance; this is the most recent information on cash balances available to us.

A spreadsheet containing all funds' cash balances as of July 1, 2014, can be found at the link below:

<http://www.ksde.org/Default.aspx?tabid=415#Cash%20Balances>

We will continue to work on answering the question regarding the amount of funding spent in the classroom in the current school year.

SLW/kal
Enclosures

2013/14 to 2014/15			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6
Mill Rate Changes: LOB and Capital Outlay								
USD#	USD Name	County Name	2014-15 Est. LOB Mill Rate	2013-14 LOB Mill Rate	Difference (Col 1 - Col 2)	2014-15 Est. C.O. Mill Rate	2013-14 C.O. Mill Rate	Difference (Col 4 - Col 5)
D0101	Erie-Galesburg	Neosho	20.181	29.722	-9.541	0.000	0.000	0.000
D0102	Cimarron-Ensign	Gray	15.466	18.757	-3.291	4.000	0.000	4.000
D0103	Cheylin	Cheyenne	11.016	23.286	-12.270	8.000	5.980	2.020
D0105	Rawlins County	Rawlins	15.144	25.939	-10.795	8.000	8.000	0.000
D0106	Western Plains	Ness	9.233	9.534	-0.301	4.750	4.000	0.750
D0107	Rock Hills	Jewell	18.949	16.304	2.645	0.000	0.000	0.000
D0108	Washington Co. Schools	Washington	20.778	25.156	-4.378	4.000	0.000	4.000
D0109	Republic County	Republic	19.811	22.184	-2.373	8.000	7.994	0.006
D0110	Thunder Ridge Schools	Phillips	19.310	29.605	-10.295	8.000	0.000	8.000
D0111	Doniphan West Schools	Doniphan	18.964	16.797	2.167	4.000	3.990	0.010
D0112	Central Plains	Ellsworth	12.371	13.259	-0.888	5.500	4.000	1.500
D0113	Prairie Hills	Nemaha	17.708	19.917	-2.209	6.000	5.258	0.742
D0114	Riverside	Doniphan	17.961	19.067	-1.106	0.000	0.000	0.000
D0115	Nemaha Central	Nemaha	14.131	11.901	2.230	0.000	0.000	0.000
D0200	Greeley County Schools	Greeley	20.908	19.243	1.665	4.000	3.981	0.019
D0202	Turner-Kansas City	Wyandotte	13.212	30.292	-17.080	8.000	7.738	0.262
D0203	Piper-Kansas City	Wyandotte	16.796	12.731	4.065	8.000	8.000	0.000
D0204	Bonner Springs	Wyandotte	12.917	20.633	-7.716	8.000	8.000	0.000
D0205	Bluestem	Butler	19.085	26.279	-7.194	8.000	6.000	2.000
D0206	Remington-Whitewater	Butler	17.836	23.801	-5.965	5.500	4.508	0.992
D0207	Ft Leavenworth	Leavenworth	16.988	21.188	-4.200	3.952	3.952	0.000
D0208	Wakeeney	Trego	15.171	19.319	-4.148	4.000	3.999	0.001
D0209	Moscow Public Schools	Stevens	12.470	11.090	1.380	8.000	4.000	4.000
D0210	Hugoton Public Schools	Stevens	16.416	13.806	2.610	4.000	4.000	0.000
D0211	Norton Community Schools	Norton	16.925	21.327	-4.402	5.500	5.000	0.500
D0212	Northern Valley	Norton	22.172	33.155	-10.983	8.000	4.999	3.001
D0214	Ulysses	Grant	15.025	13.909	1.116	5.000	5.000	0.000
D0215	Lakin	Kearny	13.578	10.461	3.117	7.000	7.011	-0.011
D0216	Deerfield	Kearny	13.798	15.263	-1.465	5.000	4.002	0.998
D0217	Rolla	Morton	11.212	10.187	1.025	8.000	8.000	0.000
D0218	Elkhart	Morton	0.000	25.760	-25.760	4.000	3.986	0.014
D0219	Minneola	Clark	26.244	23.034	3.210	4.000	4.000	0.000
D0220	Ashland	Clark	19.166	20.297	-1.131	6.000	6.010	-0.010
D0223	Barnes	Washington	18.997	23.724	-4.727	8.000	3.994	4.006
D0224	Clifton-Clyde	Washington	21.605	21.727	-0.122	0.000	0.000	0.000
D0225	Fowler	Meade	28.172	25.839	2.333	4.000	3.999	0.001
D0226	Meade	Meade	18.320	18.121	0.199	8.000	4.998	3.002
D0227	Jetmore	Hodgeman	12.120	13.350	-1.230	8.000	4.000	4.000
D0229	Blue Valley	Johnson	16.447	17.212	-0.765	8.000	8.000	0.000
D0230	Spring Hill	Johnson	8.596	17.910	-9.314	0.000	0.000	0.000
D0231	Gardner Edgerton	Johnson	12.882	20.248	-7.366	6.400	8.000	-1.600
D0232	De Soto	Johnson	13.685	18.760	-5.075	8.000	8.000	0.000
D0233	Olathe	Johnson	15.281	20.927	-5.646	8.000	3.153	4.847
D0234	Fort Scott	Bourbon	10.664	20.589	-9.925	6.682	0.000	6.682
D0235	Uniontown	Bourbon	19.762	23.067	-3.305	0.000	0.000	0.000
D0237	Smith Center	Smith	22.568	24.424	-1.856	8.000	7.864	0.136
D0239	North Ottawa County	Ottawa	19.668	24.780	-5.112	4.000	2.250	1.750
D0240	Twin Valley	Ottawa	21.527	24.094	-2.567	6.000	6.000	0.000
D0241	Wallace County Schools	Wallace	14.189	21.091	-6.902	4.000	3.825	0.175
D0242	Weskan	Wallace	28.449	30.597	-2.148	7.000	4.987	2.013
D0243	Lebo-Waverly	Coffey	19.016	24.454	-5.438	4.000	0.000	4.000
D0244	Burlington	Coffey	5.161	5.053	0.108	4.000	4.000	0.000
D0245	LeRoy-Gridley	Coffey	26.332	24.345	1.987	4.000	4.000	0.000
D0246	Northeast	Crawford	11.992	31.450	-19.458	0.000	0.000	0.000
D0247	Cherokee	Crawford	15.324	26.391	-11.067	8.000	3.994	4.006
D0248	Girard	Crawford	13.574	24.887	-11.313	4.000	2.000	2.000
D0249	Frontenac Public Schools	Crawford	14.349	22.087	-7.738	4.000	0.000	4.000
D0250	Pittsburg	Crawford	15.579	21.992	-6.413	4.000	0.993	3.007
D0251	North Lyon County	Lyon	13.600	12.698	0.902	8.000	7.000	1.000

Mill Rate Changes: LOB and Capital Outlay			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6
			2014-15 Est.	2013-14	Difference	2014-15 Est.	2013-14	Difference
USD#	USD Name	County Name	LOB Mill Rate	LOB Mill Rate	(Col 1 - Col 2)	C.O. Mill Rate	C.O. Mill Rate	(Col 4 - Col 5)
D0252	Southern Lyon County	Lyon	18.590	25.848	-7.258	8.000	8.000	0.000
D0253	Emporia	Lyon	15.693	24.022	-8.329	4.000	0.000	4.000
D0254	Barber County North	Barber	19.089	18.630	0.459	6.000	3.664	2.336
D0255	South Barber	Barber	6.391	7.353	-0.962	8.000	7.214	0.786
D0256	Marmaton Valley	Allen	21.219	21.208	0.011	0.000	0.000	0.000
D0257	Iola	Allen	16.449	26.389	-9.940	8.000	6.000	2.000
D0258	Humboldt	Allen	13.075	27.261	-14.186	8.000	2.498	5.502
D0259	Wichita	Sedgwick	16.139	25.200	-9.061	8.000	4.254	3.746
D0260	Derby	Sedgwick	15.092	19.211	-4.119	6.000	5.959	0.041
D0261	Haysville	Sedgwick	11.550	29.759	-18.209	8.000	5.011	2.989
D0262	Valley Center Pub Sch	Sedgwick	12.637	21.754	-9.117	6.500	0.000	6.500
D0263	Mulvane	Sedgwick	16.736	14.258	2.478	6.000	6.011	-0.011
D0264	Clearwater	Sedgwick	13.991	21.895	-7.904	8.000	8.000	0.000
D0265	Goddard	Sedgwick	13.152	20.031	-6.879	8.000	8.000	0.000
D0266	Malze	Sedgwick	12.177	18.256	-6.079	8.000	8.000	0.000
D0267	Renwick	Sedgwick	13.493	19.081	-5.588	8.000	7.000	1.000
D0268	Cheney	Sedgwick	14.785	26.764	-11.979	8.000	6.217	1.783
D0269	Palco	Rooks	10.754	8.538	2.216	8.000	8.000	0.000
D0270	Plainville	Rooks	13.973	13.749	0.224	8.000	8.000	0.000
D0271	Stockton	Rooks	21.832	24.347	-2.515	8.000	8.000	0.000
D0272	Wacanda	Mitchell	18.606	24.417	-5.811	8.000	3.002	4.998
D0273	Beloit	Mitchell	17.302	21.268	-3.966	8.000	7.987	0.013
D0274	Oakley	Logan	13.973	16.943	-2.970	8.000	4.000	4.000
D0275	Triplains	Logan	12.854	14.655	-1.801	8.000	8.000	0.000
D0281	Graham County	Graham	17.362	16.908	0.454	8.000	8.000	0.000
D0282	West Elk	Elk	22.135	27.060	-4.925	4.000	0.000	4.000
D0283	Elk Valley	Elk	32.512	24.329	8.183	0.000	0.000	0.000
D0284	Chase County	Chase	21.931	22.440	-0.509	8.000	4.775	3.225
D0285	Cedar Vale	Chautauqua	20.713	21.163	-0.450	0.000	0.000	0.000
D0286	Chautauqua Co Community	Chautauqua	23.067	24.074	-1.007	1.000	0.000	1.000
D0287	West Franklin	Franklin	19.064	26.503	-7.439	8.000	3.997	4.003
D0288	Central Heights	Franklin	19.561	25.838	-6.277	0.000	0.000	0.000
D0289	Wellsville	Franklin	15.741	21.440	-5.699	8.000	7.995	0.005
D0290	Ottawa	Franklin	14.597	22.872	-8.275	8.000	5.000	3.000
D0291	Grinnell Public Schools	Gove	8.104	12.900	-4.796	2.000	1.995	0.005
D0292	Wheatland	Gove	22.272	22.301	-0.029	5.000	3.588	1.412
D0293	Quinter Public Schools	Gove	21.049	27.961	-6.912	8.000	7.974	0.026
D0294	Oberlin	Decatur	18.032	23.191	-5.159	6.000	6.000	0.000
D0297	St Francis Comm Sch	Cheyenne	17.330	18.714	-1.384	5.200	3.987	1.213
D0298	Lincoln	Lincoln	19.948	26.004	-6.056	8.000	8.000	0.000
D0299	Sylvan Grove	Lincoln	17.222	16.420	0.802	4.000	3.982	0.018
D0300	Comanche County	Comanche	18.314	14.919	3.395	8.000	3.913	4.087
D0303	Ness City	Ness	12.954	12.093	0.861	5.800	5.800	0.000
D0305	Salina	Saline	15.150	20.100	-4.950	6.000	5.999	0.001
D0306	Southeast Of Saline	Saline	20.515	16.976	3.539	5.000	2.997	2.003
D0307	Elk-Saline	Saline	17.346	27.267	-9.921	4.000	0.000	4.000
D0308	Hutchinson Public Schools	Reno	13.426	22.871	-9.445	4.000	3.957	0.043
D0309	Nickerson	Reno	16.643	23.444	-6.801	4.000	2.002	1.998
D0310	Fairfield	Reno	19.833	24.519	-4.686	8.000	5.998	2.002
D0311	Pretty Prairie	Reno	19.520	26.163	-6.643	8.000	4.998	3.002
D0312	Haven Public Schools	Reno	19.282	21.631	-2.349	8.000	8.000	0.000
D0313	Buhler	Reno	14.521	19.287	-4.766	8.000	5.997	2.003
D0314	Brewster	Thomas	21.754	21.567	0.187	5.000	5.000	0.000
D0315	Colby Public Schools	Thomas	16.999	20.743	-3.744	8.000	7.000	1.000
D0316	Golden Plains	Thomas	27.322	24.401	2.921	0.000	0.000	0.000
D0320	Wamego	Pottawatomie	13.440	22.117	-8.677	4.000	0.000	4.000
D0321	Kaw Valley	Pottawatomie	8.488	8.607	-0.119	8.000	8.000	0.000
D0322	Onaga-Havensville-Wheaton	Pottawatomie	19.138	26.059	-6.921	4.000	3.996	0.004
D0323	Rock Creek	Pottawatomie	16.148	18.586	-2.438	0.000	0.000	0.000
D0325	Phillipsburg	Phillips	17.747	25.451	-7.704	5.000	3.994	1.006

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			2014-15 Est.	2013-14	Difference	2014-15 Est.	2013-14	Difference
USD#	USD Name	County Name	LOB Mill Rate	LOB Mill Rate	(Col 1 - Col 2)	C.O. Mill Rate	C.O. Mill Rate	(Col 4 - Col 5)
D0326	Logan	Phillips	27.956	29.005	-1.049	2.000	1.998	0.002
D0327	Ellsworth	Ellsworth	18.975	22.770	-3.795	5.000	3.981	1.019
D0329	Mill Creek Valley	Wabaunsee	21.055	22.581	-1.526	5.750	4.000	1.750
D0330	Mission Valley	Wabaunsee	22.517	23.434	-0.917	8.000	3.955	4.045
D0331	Kingman - Norwich	Kingman	18.401	23.781	-5.380	7.000	4.026	2.974
D0332	Cunningham	Kingman	8.781	8.381	0.400	5.000	3.986	1.014
D0333	Concordia	Cloud	16.846	24.221	-7.375	8.000	3.689	4.311
D0334	Southern Cloud	Cloud	24.869	27.577	-2.708	8.000	5.993	2.007
D0335	North Jackson	Jackson	17.885	24.526	-6.641	6.640	0.000	6.640
D0336	Holton	Jackson	15.816	24.973	-9.157	8.000	5.192	2.808
D0337	Royal Valley	Jackson	14.552	30.405	-15.853	8.000	2.500	5.500
D0338	Valley Falls	Jefferson	18.165	29.540	-11.375	8.000	0.000	8.000
D0339	Jefferson County North	Jefferson	17.734	29.464	-11.730	5.750	3.736	2.014
D0340	Jefferson West	Jefferson	15.430	25.692	-10.262	8.000	3.959	4.041
D0341	Oskaloosa Public Schools	Jefferson	20.015	29.113	-9.098	6.000	0.000	6.000
D0342	McLouth	Jefferson	19.401	25.024	-5.623	5.000	0.000	5.000
D0343	Perry Public Schools	Jefferson	18.564	22.697	-4.133	7.400	3.316	4.084
D0344	Pleasanton	Linn	17.812	27.210	-9.398	4.000	0.000	4.000
D0345	Seaman	Shawnee	15.052	17.001	-1.949	8.000	2.967	5.033
D0346	Jayhawk	Linn	19.762	28.361	-8.599	6.000	0.000	6.000
D0347	Kinsley-Offierle	Edwards	24.768	25.878	-1.110	3.000	0.100	2.900
D0348	Baldwin City	Douglas	14.754	20.425	-5.671	8.000	6.996	1.004
D0349	Stafford	Stafford	18.971	29.376	-10.405	4.000	3.910	0.090
D0350	St John-Hudson	Stafford	21.738	19.505	2.233	6.500	7.998	-1.498
D0351	Macksville	Stafford	14.475	14.001	0.474	4.000	3.966	0.034
D0352	Goodland	Sherman	16.181	21.170	-4.989	4.750	0.000	4.750
D0353	Wellington	Sumner	12.042	25.822	-13.780	5.000	5.000	0.000
D0355	Ellinwood Public Schools	Barton	26.631	22.625	4.006	5.000	8.000	-3.000
D0356	Conway Springs	Sumner	17.140	27.534	-10.394	5.000	0.000	5.000
D0357	Belle Plaine	Sumner	17.662	33.031	-15.369	8.000	4.000	4.000
D0358	Oxford	Sumner	21.170	28.986	-7.816	8.000	0.000	8.000
D0359	Argonia Public Schools	Sumner	22.619	26.619	-4.000	4.000	0.000	4.000
D0360	Caldwell	Sumner	17.940	28.780	-10.840	8.000	6.523	1.477
D0361	Anthony-Harper	Harper	21.522	18.349	3.173	7.000	4.481	2.519
D0362	Prairie View	Linn	16.176	15.670	0.506	8.000	7.997	0.003
D0363	Holcomb	Finney	12.165	12.372	-0.207	8.000	6.145	1.855
D0364	Marysville	Marshall	19.493	21.751	-2.258	8.000	7.758	0.242
D0365	Garnett	Anderson	17.343	23.467	-6.124	7.000	4.000	3.000
D0366	Woodson	Woodson	19.159	26.656	-7.497	7.000	0.000	7.000
D0367	Osawatomie	Miami	17.793	26.247	-8.454	8.000	0.000	8.000
D0368	Paola	Miami	14.933	19.150	-4.217	8.000	8.000	0.000
D0369	Burrton	Harvey	25.191	27.341	-2.150	8.000	5.797	2.203
D0371	Montezuma	Gray	18.688	24.033	-5.345	4.600	1.099	3.501
D0372	Silver Lake	Shawnee	15.569	22.320	-6.751	8.000	3.497	4.503
D0373	Newton	Harvey	12.193	22.210	-10.017	8.000	2.359	5.641
D0374	Sublette	Haskell	10.434	11.911	-1.477	6.000	3.996	2.004
D0375	Circle	Butler	16.306	15.736	0.570	6.800	3.980	2.820
D0376	Sterling	Rice	17.055	25.625	-8.570	7.100	0.000	7.100
D0377	Atchison Co Comm Schools	Atchison	19.053	22.920	-3.867	3.867	0.000	3.867
D0378	Riley County	Riley	15.613	23.948	-8.335	8.000	5.989	2.011
D0379	Clay Center	Clay	15.152	21.016	-5.864	5.500	0.000	5.500
D0380	Vermillion	Marshall	17.329	20.532	-3.203	8.000	8.000	0.000
D0381	Spearsville	Ford	19.141	23.047	-3.906	0.000	0.000	0.000
D0382	Pratt	Pratt	17.381	19.637	-2.256	5.000	4.000	1.000
D0383	Manhattan-Ogden	Riley	15.153	16.338	-1.185	7.000	5.998	1.002
D0384	Blue Valley	Riley	24.671	26.903	-2.232	4.000	3.991	0.009
D0385	Andover	Butler	11.512	18.640	-7.128	8.000	7.000	1.000
D0386	Madison-Virgil	Greenwood	21.901	24.722	-2.821	4.000	0.000	4.000
D0387	Altoona-Midway	Wilson	23.738	21.030	2.708	0.000	0.000	0.000
D0388	Ellis	Ellis	20.556	22.654	-2.098	8.000	8.000	0.000

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D0389	Eureka	Greenwood	17.255	26.842	-9.587	8.000	1.494	6.506
D0390	Hamilton	Greenwood	31.469	28.621	2.842	1.000	0.968	0.032
D0392	Osborne County	Osborne	20.663	25.767	-5.104	8.000	4.001	3.999
D0393	Solomon	Dickinson	21.248	22.416	-1.168	6.000	0.000	6.000
D0394	Rose Hill Public Schools	Butler	11.985	20.603	-8.618	8.000	1.999	6.001
D0395	LaCrosse	Rush	20.344	23.844	-3.500	4.900	4.230	0.670
D0396	Douglass Public Schools	Butler	13.156	31.058	-17.902	8.000	1.998	6.002
D0397	Centre	Marion	14.747	19.158	-4.411	5.000	3.996	1.004
D0398	Peabody-Burns	Marion	22.310	27.529	-5.219	8.000	6.012	1.988
D0399	Paradise	Russell	14.211	15.846	-1.635	8.000	8.000	0.000
D0400	Smoky Valley	McPherson	17.417	22.760	-5.343	8.000	4.725	3.275
D0401	Chase-Raymond	Rice	20.939	22.358	-1.419	7.000	6.890	0.110
D0402	Augusta	Butler	12.668	23.971	-11.303	6.000	3.266	2.734
D0403	Otis-Bison	Rush	20.607	14.534	6.073	3.000	2.512	0.488
D0404	Riverton	Cherokee	16.025	26.615	-10.590	6.000	0.000	6.000
D0405	Lyons	Rice	18.666	22.380	-3.714	4.000	0.251	3.749
D0407	Russell County	Russell	20.076	20.322	-0.246	8.000	8.000	0.000
D0408	Marion-Florence	Marion	19.361	21.661	-2.300	0.000	0.000	0.000
D0409	Atchison Public Schools	Atchison	18.661	22.427	-3.766	4.000	2.993	1.007
D0410	Durham-Hillisboro-Lehigh	Marion	21.946	24.036	-2.090	8.000	7.998	0.002
D0411	Goessel	Marion	18.245	26.446	-8.201	4.000	0.000	4.000
D0412	Hoxie Community Schools	Sheridan	16.914	20.211	-3.297	7.000	4.000	3.000
D0413	Chanute Public Schools	Neosho	17.882	20.941	-3.059	4.950	0.000	4.950
D0415	Hiawatha	Brown	18.848	21.567	-2.719	6.000	4.000	2.000
D0416	Louisburg	Miami	14.422	19.167	-4.745	8.000	4.136	3.864
D0417	Morris County	Morris	19.127	22.423	-3.296	5.996	3.996	2.000
D0418	McPherson	McPherson	14.443	18.094	-3.651	8.000	7.994	0.006
D0419	Canton-Galva	McPherson	22.326	23.474	-1.148	5.000	6.014	-1.014
D0420	Osage City	Osage	18.216	26.506	-8.290	4.000	0.000	4.000
D0421	Lyndon	Osage	16.354	26.565	-10.211	3.000	0.998	2.002
D0422	Kiowa County	Kiowa	7.387	15.006	-7.619	8.000	4.000	4.000
D0423	Moundridge	McPherson	20.988	21.455	-0.467	6.800	5.003	1.797
D0426	Pike Valley	Republic	22.038	26.793	-4.755	6.000	1.998	4.002
D0428	Great Bend	Barton	15.730	20.579	-4.849	4.000	0.000	4.000
D0429	Troy Public Schools	Doniphan	18.711	20.998	-2.287	2.500	0.000	2.500
D0430	South Brown County	Brown	22.154	30.041	-7.887	0.000	0.000	0.000
D0431	Hoisington	Barton	18.707	24.741	-6.034	4.000	0.000	4.000
D0432	Victoria	Ellis	20.680	16.694	3.986	8.000	8.000	0.000
D0434	Santa Fe Trail	Osage	14.963	26.382	-11.419	8.000	2.990	5.010
D0435	Abilene	Dickinson	13.313	19.985	-6.672	6.000	3.499	2.501
D0436	Caney Valley	Montgomery	9.715	15.199	-5.484	8.000	0.000	8.000
D0437	Auburn Washburn	Shawnee	14.838	16.860	-2.022	8.000	6.798	1.202
D0438	Skyline Schools	Pratt	22.033	22.789	-0.756	8.000	3.500	4.500
D0439	Sedgwick Public Schools	Harvey	12.167	22.128	-9.961	4.000	1.974	2.026
D0440	Halstead	Harvey	16.794	23.047	-6.253	4.000	0.000	4.000
D0443	Dodge City	Ford	16.618	30.446	-13.828	8.000	0.350	7.650
D0444	Little River	Rice	21.975	19.135	2.840	8.000	7.007	0.993
D0445	Coffeyville	Montgomery	19.723	21.618	-1.895	2.393	0.000	2.393
D0446	Independence	Montgomery	16.569	20.125	-3.556	4.000	1.006	2.994
D0447	Cherryvale	Montgomery	14.229	20.881	-6.652	0.000	0.000	0.000
D0448	Inman	McPherson	22.304	23.142	-0.838	6.000	3.848	2.152
D0449	Easton	Leavenworth	18.806	24.088	-5.282	5.000	3.992	1.008
D0450	Shawnee Heights	Shawnee	14.965	17.506	-2.541	8.000	7.997	0.003
D0452	Stanton County	Stanton	14.702	12.411	2.291	4.000	3.999	0.001
D0453	Leavenworth	Leavenworth	15.572	23.578	-8.006	8.000	6.025	1.975
D0454	Burlingame Public School	Osage	18.398	21.123	-2.725	0.000	0.000	0.000
D0456	Marais Des Cygnes Valley	Osage	18.046	18.062	-0.016	0.000	0.000	0.000
D0457	Garden City	Finney	15.552	18.831	-3.279	4.000	2.209	1.791
D0458	Basehor-Linwood	Leavenworth	11.097	16.855	-5.758	8.000	6.000	2.000
D0459	Bucklin	Ford	17.944	17.032	0.912	4.000	4.000	0.000

Mill Rate Changes: LOB and Capital Outlay			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6
USD#	USD Name	County Name	2014-15 Est. LOB Mill Rate	2013-14 LOB Mill Rate	Difference (Col 1 - Col 2)	2014-15 Est. C.O. Mill Rate	2013-14 C.O. Mill Rate	Difference (Col 4 - Col 5)
D0460	Hesston	Harvey	15.893	20.525	-4.632	6.500	2.015	4.485
D0461	Neodesha	Wilson	16.522	29.588	-13.066	8.000	4.000	4.000
D0462	Central	Cowley	17.117	31.691	-14.574	8.000	6.976	1.024
D0463	Udall	Cowley	18.761	26.361	-7.600	6.000	0.000	6.000
D0464	Tonganoxie	Leavenworth	12.761	19.417	-6.656	7.500	3.995	3.505
D0465	Winfield	Cowley	13.467	21.289	-7.822	8.000	6.993	1.007
D0466	Scott County	Scott	20.361	21.480	-1.119	8.000	6.000	2.000
D0467	Leoti	Wichita	20.876	19.575	1.301	8.000	7.715	0.285
D0468	Healy Public Schools	Lane	21.043	20.127	0.916	8.000	7.996	0.004
D0469	Lansing	Leavenworth	15.585	18.364	-2.779	4.000	3.998	0.002
D0470	Arkansas City	Cowley	15.375	25.917	-10.542	5.500	0.000	5.500
D0471	Dexter	Cowley	21.736	22.502	-0.766	0.000	0.000	0.000
D0473	Chapman	Dickinson	16.719	20.910	-4.191	4.000	2.000	2.000
D0474	Haviland	Kiowa	19.759	19.136	0.623	4.000	4.000	0.000
D0475	Geary County Schools	Geary	14.659	22.852	-8.193	4.000	0.000	4.000
D0476	Copeland	Gray	19.407	20.381	-0.974	1.100	0.100	1.000
D0477	Ingalls	Gray	23.714	21.130	2.584	6.000	4.000	2.000
D0479	Crest	Anderson	16.040	16.050	-0.010	0.000	0.000	0.000
D0480	Liberal	Seward	18.476	18.477	-0.001	0.000	0.000	0.000
D0481	Rural Vista	Dickinson	21.262	24.102	-2.840	5.000	3.998	1.002
D0482	Dighton	Lane	12.129	11.616	0.513	8.000	7.989	0.011
D0483	Kismet-Plains	Seward	16.311	15.583	0.728	8.000	6.000	2.000
D0484	Fredonia	Wilson	20.754	23.707	-2.953	2.300	0.000	2.300
D0487	Herington	Dickinson	18.368	27.691	-9.323	0.000	0.000	0.000
D0489	Hays	Ellis	16.089	16.760	-0.671	8.000	7.991	0.009
D0490	El Dorado	Butler	17.274	19.582	-2.308	4.000	3.999	0.001
D0491	Eudora	Douglas	11.867	23.697	-11.830	8.000	1.998	6.002
D0492	Flinthills	Butler	21.849	29.531	-7.682	4.000	4.000	0.000
D0493	Columbus	Cherokee	16.091	25.841	-9.750	4.000	3.984	0.016
D0494	Syracuse	Hamilton	21.712	24.701	-2.989	4.000	4.001	-0.001
D0495	Ft Larned	Pawnee	19.002	23.814	-4.812	8.000	7.996	0.004
D0496	Pawnee Heights	Pawnee	19.335	26.118	-6.783	7.000	1.999	5.001
D0497	Lawrence	Douglas	16.095	17.836	-1.741	8.000	7.972	0.028
D0498	Valley Heights	Marshall	18.679	30.417	-11.738	8.000	4.997	3.003
D0499	Galena	Cherokee	17.011	27.279	-10.268	0.000	0.000	0.000
D0500	Kansas City	Wyandotte	13.414	30.994	-17.580	8.000	4.476	3.524
D0501	Topeka Public Schools	Shawnee	17.053	25.049	-7.996	8.000	4.272	3.728
D0502	Lewis	Edwards	16.594	14.847	1.747	0.000	0.000	0.000
D0503	Parsons	Labette	16.817	27.620	-10.803	4.000	0.000	4.000
D0504	Oswego	Labette	13.464	34.679	-21.215	8.000	0.000	8.000
D0505	Chetopa-St. Paul	Labette	13.517	32.630	-19.113	8.000	0.000	8.000
D0506	Labette County	Labette	11.429	25.615	-14.186	8.000	3.998	4.002
D0507	Satanta	Haskell	7.471	5.860	1.611	4.000	4.000	0.000
D0508	Baxter Springs	Cherokee	20.064	22.187	-2.123	2.000	0.000	2.000
D0509	South Haven	Sumner	29.853	30.582	-0.729	8.000	8.000	0.000
D0511	Attica	Harper	23.827	25.585	-1.758	6.000	4.099	1.901
D0512	Shawnee Mission Pub Sch	Johnson	17.322	17.357	-0.035	8.000	8.000	0.000
Averages			17.338	21.913		5.681	3.700	
Source: Kansas Department of Education								

2014-15 School Year		2013-14 2011-12 Fund Healthily Low		2012-13 2010-11 Fund Healthily Low		2011-12 2009-10 Fund Healthily Low		2010-11 2008-09 Fund Healthily Low		2009-10 2007-08 Fund Healthily Low		2008-09 2006-07 Fund Healthily Low		2007-08 2005-06 Fund Healthily Low		2006-07 2004-05 Fund Healthily Low		2005-06 2003-04 Fund Healthily Low		2004-05 2002-03 Fund Healthily Low		2003-04 2001-02 Fund Healthily Low		2002-03 2000-99 Fund Healthily Low		2001-02 1999-98 Fund Healthily Low		1999-98 1997-96 Fund Healthily Low		1997-96 1995-94 Fund Healthily Low		1995-94 1993-92 Fund Healthily Low		1993-92 1991-90 Fund Healthily Low		1991-90 1989-88 Fund Healthily Low		1989-88 1987-86 Fund Healthily Low		1987-86 1985-84 Fund Healthily Low		1985-84 1983-82 Fund Healthily Low		1983-82 1981-80 Fund Healthily Low		1981-80 1979-78 Fund Healthily Low		1979-78 1977-76 Fund Healthily Low		1977-76 1975-74 Fund Healthily Low		1975-74 1973-72 Fund Healthily Low		1973-72 1971-70 Fund Healthily Low		1971-70 1969-68 Fund Healthily Low		1969-68 1967-66 Fund Healthily Low		1967-66 1965-64 Fund Healthily Low		1965-64 1963-62 Fund Healthily Low		1963-62 1961-60 Fund Healthily Low		1961-60 1959-58 Fund Healthily Low		1959-58 1957-56 Fund Healthily Low		1957-56 1955-54 Fund Healthily Low		1955-54 1953-52 Fund Healthily Low		1953-52 1951-50 Fund Healthily Low		1951-50 1949-48 Fund Healthily Low		1949-48 1947-46 Fund Healthily Low		1947-46 1945-44 Fund Healthily Low		1945-44 1943-42 Fund Healthily Low		1943-42 1941-40 Fund Healthily Low		1941-40 1939-38 Fund Healthily Low		1939-38 1937-36 Fund Healthily Low		1937-36 1935-34 Fund Healthily Low		1935-34 1933-32 Fund Healthily Low		1933-32 1931-30 Fund Healthily Low		1931-30 1929-28 Fund Healthily Low		1929-28 1927-26 Fund Healthily Low		1927-26 1925-24 Fund Healthily Low		1925-24 1923-22 Fund Healthily Low		1923-22 1921-20 Fund Healthily Low		1921-20 1919-18 Fund Healthily Low		1919-18 1917-16 Fund Healthily Low		1917-16 1915-14 Fund Healthily Low		1915-14 1913-12 Fund Healthily Low		1913-12 1911-10 Fund Healthily Low		1911-10 1909-08 Fund Healthily Low		1909-08 1907-06 Fund Healthily Low		1907-06 1905-04 Fund Healthily Low		1905-04 1903-02 Fund Healthily Low		1903-02 1901-00 Fund Healthily Low		1901-00 1899-98 Fund Healthily Low		1899-98 1897-96 Fund Healthily Low		1897-96 1895-94 Fund Healthily Low		1895-94 1893-92 Fund Healthily Low		1893-92 1891-90 Fund Healthily Low		1891-90 1889-88 Fund Healthily Low		1889-88 1887-86 Fund Healthily Low		1887-86 1885-84 Fund Healthily Low		1885-84 1883-82 Fund Healthily Low		1883-82 1881-80 Fund Healthily Low		1881-80 1879-78 Fund Healthily Low		1879-78 1877-76 Fund Healthily Low		1877-76 1875-74 Fund Healthily Low		1875-74 1873-72 Fund Healthily Low		1873-72 1871-70 Fund Healthily Low		1871-70 1869-68 Fund Healthily Low		1869-68 1867-66 Fund Healthily Low		1867-66 1865-64 Fund Healthily Low		1865-64 1863-62 Fund Healthily Low		1863-62 1861-60 Fund Healthily Low		1861-60 1859-58 Fund Healthily Low		1859-58 1857-56 Fund Healthily Low		1857-56 1855-54 Fund Healthily Low		1855-54 1853-52 Fund Healthily Low		1853-52 1851-50 Fund Healthily Low		1851-50 1849-48 Fund Healthily Low		1849-48 1847-46 Fund Healthily Low		1847-46 1845-44 Fund Healthily Low		1845-44 1843-42 Fund Healthily Low		1843-42 1841-40 Fund Healthily Low		1841-40 1839-38 Fund Healthily Low		1839-38 1837-36 Fund Healthily Low		1837-36 1835-34 Fund Healthily Low		1835-34 1833-32 Fund Healthily Low		1833-32 1831-30 Fund Healthily Low		1831-30 1829-28 Fund Healthily Low		1829-28 1827-26 Fund Healthily Low		1827-26 1825-24 Fund Healthily Low		1825-24 1823-22 Fund Healthily Low		1823-22 1821-20 Fund Healthily Low		1821-20 1819-18 Fund Healthily Low		1819-18 1817-16 Fund Healthily Low		1817-16 1815-14 Fund Healthily Low		1815-14 1813-12 Fund Healthily Low		1813-12 1811-10 Fund Healthily Low		1811-10 1809-08 Fund Healthily Low		1809-08 1807-06 Fund Healthily Low		1807-06 1805-04 Fund Healthily Low		1805-04 1803-02 Fund Healthily Low		1803-02 1801-00 Fund Healthily Low		1801-00 1799-98 Fund Healthily Low		1799-98 1797-96 Fund Healthily Low		1797-96 1795-94 Fund Healthily Low		1795-94 1793-92 Fund Healthily Low		1793-92 1791-90 Fund Healthily Low		1791-90 1789-88 Fund Healthily Low		1789-88 1787-86 Fund Healthily Low		1787-86 1785-84 Fund Healthily Low		1785-84 1783-82 Fund Healthily Low		1783-82 1781-80 Fund Healthily Low		1781-80 1779-78 Fund Healthily Low		1779-78 1777-76 Fund Healthily Low		1777-76 1775-74 Fund Healthily Low		1775-74 1773-72 Fund Healthily Low		1773-72 1771-70 Fund Healthily Low		1771-70 1769-68 Fund Healthily Low		1769-68 1767-66 Fund Healthily Low		1767-66 1765-64 Fund Healthily Low		1765-64 1763-62 Fund Healthily Low		1763-62 1761-60 Fund Healthily Low		1761-60 1759-58 Fund Healthily Low		1759-58 1757-56 Fund Healthily Low		1757-56 1755-54 Fund Healthily Low		1755-54 1753-52 Fund Healthily Low		1753-52 1751-50 Fund Healthily Low		1751-50 1749-48 Fund Healthily Low		1749-48 1747-46 Fund Healthily Low		1747-46 1745-44 Fund Healthily Low		1745-44 1743-42 Fund Healthily Low		1743-42 1741-40 Fund Healthily Low		1741-40 1739-38 Fund Healthily Low		1739-38 1737-36 Fund Healthily Low		1737-36 1735-34 Fund Healthily Low		1	
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