

Approved _____
Date _____

MINUTES OF THE HOUSE COMMITTEE ON EDUCATION

The meeting was called to order by Representative Don Crumbaker at
Chairperson

3:30 a.m./p.m. on February 2, 1983 in room 423-S of the Capitol.

All members were present except:

Committee staff present:

Avis Swartzman, Revisor of Statutes
Ben Barrett, Legislative Research
Carolyn Rampey, Legislative Research
Richard Ryan, Legislative Research
Dale Dennis, State Department of Education

Conferees appearing before the committee:

Ben Barrett, Legislative Research, and Dale Dennis, State Department of Education, reviewed the School District Equalization Act for the Committee. They distributed statistics which are attached and made a part of these minutes. (Attachments A-I)

Mr. Barrett pointed out that, while school district budgets had increased 147.4% in the past ten years, state aid had increased 252.7% and property taxes had increased 93.5%. During this same period of time, school enrollments have decreased by 18.3%, but the number of certificated employees had increased by 3.7%.

The meeting was adjourned by the Chairman.

A

EXPLANATION OF DISTRICT POWER EQUALIZING CONCEPT

Comment: Spending for education in a district is not a function of district wealth, but of the wealth of the state as a whole. The budget per pupil may be determined locally, but when the local board decides to increase expenditures it also must make a commensurate increase in its taxing effort. The local board knows that at whatever level it chooses to spend, the district will be making the same taxing effort as other districts spending at the same level, regardless of the wealth of the various districts.

* * * * *

Formula

USD General Fund Budget minus (District Wealth X Local Effort Rate) = State Aid

* * * * *

Illustration

<u>Illustration I</u>	<u>Enrollment</u>	<u>Budget Per Pupil</u>	<u>Total Budget</u>	<u>District Wealth</u>	<u>Local Effort Rate</u>	<u>Local Effort</u>	<u>State Aid</u>
A	1,000	\$1,000	\$1,000,000	\$70,000,000	1.0%	\$ 700,000	\$ 300,000
B	1,000	\$1,000	\$1,000,000	\$30,000,000	1.0%	\$ 300,000	\$ 700,000
 <u>Illustration II</u>							
A	1,000	\$2,000	\$2,000,000	\$70,000,000	2.0%	\$1,400,000	\$ 600,000
B	1,000	\$2,000	\$2,000,000	\$30,000,000	2.0%	\$ 600,000	\$1,400,000
 <u>Illustration III</u>							
A	1,000	\$ 500	\$ 500,000	\$70,000,000	0.5%	\$ 350,000	\$ 150,000
B	1,000	\$ 500	\$ 500,000	\$30,000,000	0.5%	\$ 150,000	\$ 350,000

KANSAS SCHOOL DISTRICT EQUALIZATION ACT

DECEMBER 10, 1982

BASIC GENERAL STATE AID FORMULA 1982 - 83
(IGNORING THE "GRANDFATHER" CLAUSE)

$$\text{U.S.D. GENERAL FUND BUDGET} \text{ MINUS } \left(\text{DISTRICT WEALTH}^a \times \text{LOCAL EFFORT RATE}^b + 85\% \text{ OF INCOME TAX REBATE}^c + \text{PL. 874 RECEIPTS}^d + \text{MOTOR VEH. TAX}^e + \text{MTR. VEH. DEALER STAMP TAX}^e + \text{REVENUE BOND IN-LIEU PAYMENTS}^e \right) \text{ EQUALS GENERAL STATE AID}$$

a. In 1982-83, three-year average of adjusted properly valuation and resident taxable income in the district. In 1983-84, a two-year average will be used and in 1984-85, a one-year sum will be used.

b. $\frac{\text{DISTRICT'S BUDGET PER PUPIL (B.P.P.)}}{\text{B.P.P. "NORM" FOR THE DISTRICT'S ENROLLMENT CATEGORY}} \times 1.385\% \text{ (EST.)}^* = \text{LOCAL EFFORT RATE}$

ESTIMATED 1982-83 B.P.P. "NORMS"			
ENROLLMENT (E)	"NORM" B.P.P.	B.P.P.	ADJUSTMENT
Under 200	\$ 3,259	\$ 3,259	NONE
200	399	3,259	2.855 (E-200)
400	1,699	2,688	.4262 (E-400)
1,700	9,999	2,134	NONE
10,000 and over		2,222*	NONE

* Set by State Board of Education within the limits of appropriations for state school equalization aid, after payment of transportation aid entitlements.

* For 1982-83, this amount is based on 100.5 percent of the median of districts having enrollments of 1,700 or more plus one-third of the difference between such amount and the median of the four districts having enrollment of 10,000 or more.

- c. Twenty percent of resident individual income tax liability after credits, except credits for income taxes paid to another state, withholding and estimates.
- d. Applicable amount determined under federal rules and regulations based upon a ratio of school district operating revenues that are "equalized".
- e. Amount of prior year's receipts from these sources credited to the school district general fund.

MEMORANDUM

Kansas Legislative Research Department

July 21, 1982

THE INVERSE RELATIONSHIP BETWEEN DISTRICT WEALTH PER PUPIL AND THE RATIO OF STATE AID TO GENERAL FUND BUDGETS

1981-82

The effect of the general state aid formula under the School District Equalization Act (SDEA) is that, as a general rule, there is an inverse relationship between a district's wealth per pupil and the ratio of state aid to the district's general fund budget. That is, districts with low wealth per pupil have a higher proportion of their budget financed by state aid than districts with high wealth per pupil. This principle has obtained each year, with only minor variations, since the SDEA was enacted in 1973.

Two tables are attached to illustrate the principle. Table I includes the 30 districts with the largest enrollments in 1981-82 while Table II includes the 31 districts with the smallest enrollments. (Each table accounts for about 10 percent of the total number of districts.) In that school year, wealth per pupil was based on the most recent four-year average of adjusted valuation and taxable income in each district, divided by its enrollment on September 15, 1981. The "aid ratio" was computed by dividing the sum of general state aid, income tax rebate (100 percent), and P.L. 874 receipts deducted in computing general aid by the district's legally authorized general fund budget.

Among the 30 largest districts, the inverse relationship between wealth per pupil and the aid ratio was nearly perfect. The only variations, which were minor, can be explained by the fact that 85 percent of the income tax rebate is deducted in computing general state aid while all of the rebate was included in the computation of the aid ratio.

As to the 31 smallest districts, the inverse relationship applied in general, but there were a number of exceptions. Fifteen of these districts received only the income tax rebate (no general aid) and, of course, the amount of the rebate varies among districts depending on the individual income tax liability of their residents. Another three districts received only the rebate and "grandfather clause" general aid, but no basic general aid. One district received the rebate, basic general aid, and "grandfather clause" general aid. And, as noted in the case of the 30 largest districts, not all of the rebate is deducted in computing basic general state aid. These factors accounted for the deviations from the general rule of the inverse relationship between wealth per pupil and the aid ratio.

For informational purposes, both tables also show the enrollment, budget per pupil, and adjusted general fund tax rate for each district.

TABLE I

INVERSE RELATIONSHIP BETWEEN DISTRICT WEALTH PER PUPIL
AND THE RATIO OF STATE AID TO GENERAL FUND BUDGET

1981-82

<u>School District</u>		<u>Enrollment</u>	<u>Budget</u>	<u>Wealth</u>	<u>Aid</u>	<u>Adjusted</u>
<u>Name</u>	<u>No.</u>	<u>9-15-81</u>	<u>Per Pupil</u>	<u>Per Pupil</u>	<u>Ratio*</u>	<u>Gen. Fund</u> <u>Tax Rate**</u>
Junction City	(475)	6,376	\$ 1,913	\$ 22,805	82.5%	15.02
Turner	(202)	3,874	2,096	31,770	75.5	16.25
Derby	(260)	4,657	2,120	33,936	74.1	10.38
Haysville	(261)	2,960	1,937	34,641	73.5	12.84
Leavenworth	(453)	4,151	1,946	42,405	67.7	17.01
Shawnee Hgts.	(450)	3,233	2,012	42,905	66.9	16.81
Kansas City	(500)	22,911	1,952	44,121	66.5	13.38
Olathe	(233)	8,552	2,413	47,399	63.4	14.07
Washburn	(437)	2,478	2,046	48,510	62.5	14.23
Coffeyville	(445)	3,188	1,890	50,326	61.6	15.39
Chanute	(413)	2,196	1,893	51,494	60.6	13.23
Seaman	(345)	3,409	1,966	51,257	60.4	14.49
Newton	(373)	3,047	1,881	57,539	56.0	14.53
Manhattan	(383)	5,144	1,872	57,595	55.9	16.38
Pittsburg	(250)	2,737	1,930	58,295	55.4	15.82
S.E. Johnson Co.	(229)	3,045	2,475	57,644	55.0	12.83
Waporia	(253)	3,953	1,894	59,670	54.5	16.44
Malina	(305)	6,786	1,974	59,741	54.4	16.80
Arkansas City	(470)	2,953	1,913	60,156	53.9	12.05
Independence	(446)	2,405	1,916	60,595	53.4	16.53
Liberal	(480)	2,966	1,900	67,359	48.4	14.44
Garden City	(457)	4,392	2,074	68,996	46.7	15.26
Wichita	(259)	42,189	2,163	70,621	46.6	17.01
Dodge City	(443)	3,682	1,902	69,318	46.6	14.33
Hutchinson	(308)	5,143	2,084	69,810	46.4	21.03
Topeka	(501)	14,759	2,198	72,410	44.9	20.31
Lawrence	(497)	6,725	1,945	76,738	40.7	15.33
Great Bend	(428)	3,417	1,934	80,038	38.6	15.62
Hays	(489)	2,945	1,961	84,488	35.0	12.22
Shawnee Mission	(512)	31,631	2,219	87,065	34.0	16.85
		<u>215,904</u>				

* Sum of general state aid (adjusted for any refunds or overpayments), 100 percent of the income tax rebate, and PL 874 receipts deducted in computing general aid, divided by district's general fund budget.

** The tax rate (mills) required on adjusted valuation to raise the same amount as the actual tax rate on assessed valuation. Adjusted valuation is based on all taxable property being assessed at 30 percent of market value.

Note: These were the 30 largest districts in terms of enrollment, and they had 55 percent of state total enrollment.

TABLE II

INVERSE RELATIONSHIP BETWEEN DISTRICT WEALTH PER PUPIL
AND THE RATIO OF STATE AID TO GENERAL FUND BUDGET

1981-82

School District		Enrollment	Budget	Wealth	Aid	Adjusted
Name	No.	9-15-81	Per Pupil	Per Pupil	Ratio*	Gen. Fund Tax Rate**
Elk Valley	(283)	177	\$ 2,994	\$100,620	48.3%	13.44
Burr Oak	(277)	173	3,111	121,033	38.0	12.36
Dexter	(471)	179	3,401	135,342	30.3	16.46
Eastern Hgts.	(324)	171	2,983	140,920	27.9	13.63
W. Solomon Valley	(213)	183	3,385	147,587	24.4	11.64
Hamilton	(390)	127	3,256	161,077	17.3	13.10
Cuba	(455)	175	3,440	162,566	16.3	15.56
Herndon	(317)	101	3,113	166,237	14.6	14.32
Healy	(468)	106	3,327	174,338	10.4	13.80
N. Central	(221)	191	3,998	174,551	10.0	14.26
Montezuma	(371)	153	4,041	228,388	8.9	13.08
Prairie Hghts.	(295)	136	3,219	178,605	8.4	11.63
Lebanon	(236)	123	3,905	179,965	7.5	13.98
Attica	(511)	163	3,137	181,932	7.1	14.68
Pawnee Hgts.	(496)	167	4,503	261,521	6.6	12.44
Golden Plains	(316)	183	3,315	182,813	6.3	12.67
Walls	(477)	177	3,024	214,751	6.2	10.76
Opeland	(476)	130	4,148	289,484	5.8	11.39
Brewster	(314)	169	3,433	263,724	5.7	11.94
Esbon	(276)	103	4,087	209,831	5.6	13.50
Bazine	(304)	112	4,250	260,399	5.3	11.30
Fowler	(225)	150	4,305	225,885	5.2	16.90
Rolla	(217)	191	4,145	346,963	5.1	9.72
Utica	(301)	92	5,082	262,757	4.8	12.00
Morland	(280)	145	4,515	202,285	4.4	14.10
Triplains	(275)	97	5,211	460,188	4.4	8.17
Haviland	(474)	159	4,132	185,977	4.3	15.54
Hanston	(228)	129	4,323	217,055	4.0	15.79
Moscow	(209)	153	4,450	410,466	3.3	8.14
Weskan	(242)	102	3,759	198,366	3.3	14.36
Mullinville	(424)	132	5,305	237,583	3.2	14.09
		4,549				

* See footnote on Table I.

** See footnote on Table I.

Note: These were the 31 smallest districts in terms of enrollment, and they had 1.2 percent of state total enrollment.

FORM 148

This form is to be used by school district officials and county clerks to compute the estimated general state aid. It is not to be filed with the Kansas State Department of Education. Attach one copy of this completed form to the School Budget Form to be filed with the County Clerk on or before August 25, 1982.

ESTIMATED STATE AID COMPUTATION - 1982-83 BUDGET

1. *Estimated Legally Adopted Budget Per Pupil (Legally Adopted Budget) 2,121,498 ÷ 9/15/82, Enrollment 766.0 . . . = \$ 2,769,58
2. Local Effort Rate = Dist. Budget Per Pupil (Line 1) 2,769.58 ÷ Norm Budget Per Pupil** 2520.25 1.0989307 x 1.340 = 1,472,567
3. *Legally Adopted Budget (See Line 1 above) = \$ 2,121,498
4. Local Effort Rate (Line 2 ÷ 100) .01472567 x District Wealth (See Pages 3 & 4) 49,413,294 = \$ 727,644
5. Estimated Income Tax Receipts (Line 7 Form 152) 119,827 x 85% = \$ 101,853
6. Actual Receipts for P.L. 874, 7/1/81 to 6/30/82 (or receipts district was entitled to receive if no application was made) 4,250 x 90.7 % from page 2 = \$ 3,855
7. Prior year's receipts from motor vehicle tax (General Fund only - 7/1/81 to 6/30/82) = \$ 70,064
8. Prior year's receipts from dealer inventory stamp tax (General Fund only - 7/1/81 to 6/30/82) = \$ 499
9. Prior year's receipts in lieu of tax payments from IRB's (General Fund only - 7/1/81 to 6/30/82) = \$ -0-
10. Total Deductions (Line 4 + 5 + 6 + 7 + 8 + 9) = \$ 903,915
11. (A) PROPOSED STATE AID FOR DISTRICT (Line 3 - Line 10) = \$ 1,217,583
12. Computed State Aid under Grandfather Clause (Gen. State Aid per pupil 1972-73 - See pages 5 & 6) .217 x 9/15/82 Enrollment 766 = \$ 166,222
13. Proposed State Aid under Grandfather Clause (Multiply Line 12 by 100 % (Listed below based on your 1981 General Fund Mill Rate) = \$ 166,222
- Estimated General State Aid (See Line 11 above) = \$ 1,217,583
- Estimated Income Tax Receipts (Line 7 Form 152 x 75%) = \$ 89,870
- Sub-Total (Line 14 + 15) = \$ 1,307,453
- Estimated State Aid under Grandfather Clause (Line 13 - Line 16) = \$ -0-
- Estimated State Aid 7/1/82 to 6/30/83 (Line 11 + 17) . . . To budget, Code 02, Col. 3, Ln. 75 . . . = \$ 1,217,583
- Estimated State Aid for 7/1/83 to 12/31/83 (40% of Line 18) To budget, Code 02, Col. 3, Ln. 76 . . . = \$ 487,033

ATTACHMENT D

2/3

Millage of District	Norm Budget** Per Pupil	Adjustment	1981 Gen. Fund Mill Rate	% of Entitlement	1981 Gen. Fund Mill Rate	% of Entitlement
	\$ 3,258	None				
99	\$ 3,258 minus	\$ 2,930 (E-200)	<u>43.13 - above</u>	<u>100%</u>	37.13 - 38.12	40%
699	\$ 2,672 minus	\$.4146154 (E-400)	42.13 - 43.12	90%	36.13 - 37.12	30%
-9,999	\$ 2,133	None	41.13 - 42.12	80%	35.13 - 36.12	20%
0 & over	\$ 2,221	None	40.13 - 41.12	70%	34.13 - 35.12	10%
			39.13 - 40.12	60%	Below - 34.12	0%
			38.13 - 39.12	50%		

Legally Adopted Budget Cannot Exceed Line 30 - 3-2230-150
Do not enter if a negative amount.

2672 - .4146154 (766.0 - 400)
2672 - .4146154 (366.0)
2672 - .15175 = 2520.25

Atch. D

EQUALIZED PERCENT TO BE
APPLIED TO PL-874 RECEIPTS
FOR STATE AID 1982-83

USD	%	USD	%	USD	%	USD	%	USD	%	USD	%
101	92.1	251	96.1	304	94.7	357	94.6	411	93.6	464	91.4
102	97.4	252	88.0	305	89.1	358	90.6	412	91.7	465	91.9
103	92.5	253	86.3	306	86.7	359	90.8	413	87.8	466	92.1
200	94.1	254	91.0	307	85.5	360	93.0	415	92.6	467	90.3
202	89.8	255	94.6	308	89.9	361	93.2	416	92.2	468	94.8
203	92.8	256	93.2	309	91.2	362	82.6	417	84.3	469	82.9
204	94.0	257	89.2	310	93.9	363	92.2	418	87.9	470	83.5
205	89.9	258	90.0	311	92.0	364	91.9	419	88.0	471	88.9
206	93.3	259	88.1	312	89.1	365	93.6	420	77.3	473	91.1
208	91.6	260	82.1	313	88.9	366	88.6	421	88.2	474	94.6
209	96.5	261	92.4	314	94.1	367	91.1	422	90.5	475	71.5
210	81.7	262	78.6	315	88.8	368	87.7	423	94.6	476	97.3
211	85.6	263	71.8	316	95.4	369	90.2	424	94.7	477	95.7
212	93.0	264	95.3	317	86.7	371	94.8	425	89.3	479	89.4
213	87.9	265	82.5	318	91.5	372	88.0	426	86.1	480	89.2
214	87.5	266	86.9	320	88.0	373	86.7	427	83.7	481	89.3
215	94.6	267	86.3	321	92.9	374	93.0	428	88.8	482	94.6
216	89.8	268	95.0	322	94.3	375	88.7	429	92.6	483	93.6
217	92.9	269	91.0	323	89.9	376	89.7	430	93.2	484	91.9
218	93.5	270	94.8	324	93.8	377	86.4	431	96.6	486	86.7
219	93.4	271	84.2	325	91.0	378	88.9	432	92.8	487	95.8
220	92.5	272	93.3	326	89.8	379	88.8	433	92.4	488	96.9
221	88.3	273	87.7	327	86.6	380	90.6	434	90.0	489	90.1
222	92.8	274	91.3	328	95.9	381	93.1	435	90.3	490	89.6
223	97.5	275	90.8	329	96.4	382	91.4	436	81.0	491	82.2
224	89.2	276	93.9	330	93.2	383	91.4	437	85.0	492	86.5
225	97.6	277	89.9	331	90.6	384	89.7	438	94.7	493	96.1
226	92.1	278	88.9	332	95.2	385	90.5	439	92.2	494	94.2
227	95.7	279	93.9	333	93.3	386	90.6	440	89.8	495	93.2
228	97.7	280	93.7	334	94.6	387	88.2	441	94.6	496	92.2
229	86.6	281	89.4	335	85.5	388	92.2	442	88.2	497	88.7
230	94.1	282	92.9	336	91.5	389	90.1	443	91.7	498	93.2
231	91.2	283	98.8	337	88.8	390	87.4	444	92.1	499	65.0
232	85.7	284	91.3	338	82.0	392	88.1	445	84.4	500	76.1
233	83.0	285	95.5	339	90.5	393	95.2	446	90.5	501	86.9
234	84.0	286	86.0	340	86.5	394	87.5	447	84.0	502	94.7
235	87.3	287	90.2	341	85.8	395	93.3	448	94.5	503	86.9
236	89.8	288	92.1	342	92.2	396	91.2	449	90.2	504	86.4
237	95.4	289	89.4	343	90.7	397	91.5	450	85.0	505	94.2
238	94.0	290	93.5	344	82.5	398	96.2	451	81.3	506	79.6
239	85.9	291	88.8	345	85.8	399	90.8	452	89.9	507	89.6
240	90.7	292	84.4	346	89.3	400	93.6	453	80.3	508	87.0
241	92.0	293	94.0	347	95.0	401	91.8	454	85.6	509	90.8
242	94.4	294	85.2	348	87.8	402	91.5	455	92.4	511	95.5
243	87.1	295	91.9	349	94.9	403	96.7	456	90.0	512	91.1
244	91.3	297	89.0	350	93.9	404	90.4	457	89.6		
245	91.7	298	91.7	351	89.2	405	88.3	458	84.7		
246	92.0	299	96.7	352	91.8	406	85.8	459	95.4		
247	89.4	300	93.4	353	89.9	407	94.8	460	92.2		
248	89.1	301	93.9	354	93.5	408	90.7	461	83.1		
249	85.9	302	93.1	355	91.2	409	85.1	462	91.9		
250	90.7	303	96.5	356	95.9	410	89.9	463	90.1		

ESTIMATED 1982-83 AVERAGE DISTRICT WEALTH
AS DEFINED BY K.S.A. 72-7030 et. seq., as amended

<u>USD</u>	<u>1982-83 WEALTH</u>	<u>USD</u>	<u>1982-83 WEALTH</u>	<u>USD</u>	<u>1982-83 WEALTH</u>
		245	49,518,199	293	55,143,394
		246	32,648,934	294	104,996,303
		247	63,342,022	295	29,562,095
		248	72,374,802	297	74,782,226
		249	26,199,792	298	66,453,420
		250	178,287,418	299	38,206,891
		251	63,720,862	300	99,596,903
		252	52,434,706	301	31,276,609
		253	262,849,178	302	41,958,651
		254	117,433,219	303	73,589,687
		255	75,957,233	304	36,314,123
		256	41,943,743	305	449,114,719
		257	96,704,515	306	71,436,292
		258	53,851,920	307	29,237,872
		259	3,575,792,764	308	382,001,956
		260	218,764,367	309	102,322,893
		261	127,699,484	310	77,158,051
		262	93,135,425	311	38,883,669
		263	77,777,941	312	104,091,587
		264	84,842,028	313	136,142,368
		265	118,579,350	314	49,729,654
		266	51,210,365	315	125,430,870
		267	104,919,532	316	38,510,016
		268	46,864,584	317	20,696,453
		269	54,913,376	318	71,968,366
		270	81,087,800	320	64,689,030
		271	61,541,466	321	202,594,400
		272	75,773,537	322	34,765,218
		273	116,645,187	323	37,749,214
		274	96,345,619	324	28,732,844
		275	53,395,034	325	82,093,281
		276	26,438,626	326	47,112,745
		277	25,505,624	327	69,978,997
		278	32,794,430	328	135,162,460
		279	35,867,290	329	57,942,308
		280	36,900,211	330	48,967,122
		281	79,675,740	331	176,853,928
		282	68,652,158	332	84,938,562
		283	19,954,696	333	114,815,125
		284	91,988,974	334	45,612,738
		285	31,533,294	335	31,041,780
		286	56,585,553	336	54,194,068
		287	59,937,613	337	31,900,278
		288	38,051,158	338	23,869,842
		289	51,366,722	339	26,450,020
		290	130,118,211	340	34,589,820
		291	39,069,185	341	30,053,629
		292	58,563,421	342	25,090,862
101	87,356,588				
102	78,365,170				
103	86,649,583				
200	96,986,184				
202	141,536,009				
203	32,538,011				
204	84,023,970				
205	53,784,995				
206	65,938,163				
208	90,978,633				
209	73,180,411				
210	232,070,412				
211	65,466,428				
212	34,000,837				
213	32,196,875				
214	258,488,195				
215	164,144,240				
216	51,059,350				
217	79,727,932				
218	72,867,340				
219	40,006,107				
220	67,546,046				
221	36,900,248				
222	38,174,214				
223	74,572,549				
224	59,467,445				
225	38,485,715				
226	71,644,625				
227	64,254,907				
228	32,647,971				
229	235,680,372				
230	62,755,708				
231	85,874,187				
232	77,970,900				
233	514,062,874				
234	128,745,938				
235	36,684,833				
236	25,514,892				
237	60,876,007				
238	29,654,292				
239	78,624,343				
240	46,009,609				
241	66,689,723				
242	24,866,281				
243	42,453,195				
244	154,725,283				

ESTIMATED 1981-82 AVERAGE DISTRICT WEALTH
AS DEFINED BY K.S.A. 72-7030 et. seq., as amended
(3 year average)

1982-83		1982-83		1982-83		1982-83	
USD	WEALTH	USD	WEALTH	USD	WEALTH	USD	WEALTH
343	49,413,294	393	39,583,146	442	41,117,701	493	119,283,436
344	19,165,705	394	42,568,897	443	286,194,067	494	99,532,678
345	191,241,941	395	86,919,016	444	61,374,931	495	141,133,979
346	46,947,171	396	31,150,890	445	182,475,078	496	49,453,429
347	67,367,294	397	49,582,589	446	162,164,771	497	589,974,521
348	58,578,372	398	44,576,799	447	31,735,899	498	43,420,363
349	54,347,571	399	60,681,764	448	47,667,563	499	21,052,136
350	81,166,202	400	92,619,114	449	36,439,301	500	1,124,530,948
351	96,946,839	401	42,992,391	450	152,794,381	501	1,203,952,260
352	184,634,431	402	99,450,841	451	24,004,091	502	50,969,515
353	134,571,858	403	58,989,949	452	122,950,762	503	106,181,114
354	53,243,500	404	32,807,240	453	198,996,652	504	28,166,075
355	72,746,928	405	66,188,042	454	19,834,929	505	19,683,103
356	50,472,251	406	26,445,935	455	31,734,479	506	118,182,542
357	40,140,750	407	199,743,057	456	22,307,354	507	102,871,243
358	39,454,385	408	55,271,939	457	351,831,405	508	39,504,980
359	42,669,347	409	111,380,058	458	59,777,098	509	33,936,855
360	51,357,823	410	65,567,455	459	44,736,125	511	33,407,473
361	161,606,941	411	26,043,814	460	62,617,011	512	3,166,519,099
362	152,047,959	412	101,459,608	461	41,788,570		
363	77,842,666	413	128,430,635	462	44,719,422		
364	103,883,463	415	110,042,005	463	26,338,325		
365	110,760,768	416	73,399,589	464	58,771,875		
366	71,412,389	417	91,329,154	465	156,233,448	TOTAL	34,007,114,121
367	58,052,929	418	193,509,054	466	157,816,569		
368	118,565,219	419	55,855,160	467	123,165,069		
369	32,818,363	420	40,193,372	468	23,268,378		
371	40,861,673	421	27,304,384	469	48,021,616		
372	34,014,745	422	53,475,715	470	202,145,756		
373	197,173,219	423	63,294,865	471	26,541,813		
374	103,338,076	424	36,553,311	473	112,083,404		
375	94,899,420	425	28,093,415	474	36,834,407		
376	48,181,655	426	40,095,782	475	166,070,894		
377	75,522,139	427	76,048,859	476	45,158,824		
378	28,809,073	428	304,801,578	477	46,818,246		
379	141,447,854	429	26,486,886	479	29,667,900		
380	68,488,700	430	46,594,416	480	224,028,336		
381	34,368,055	431	102,150,157	481	47,089,344		
382	121,685,867	432	56,207,233	482	81,702,587		
383	333,795,910	433	37,105,358	483	103,688,134		
384	25,781,018	434	58,197,664	484	77,230,886		
385	85,846,998	435	83,968,341	486	12,268,128		
386	38,901,852	436	50,464,776	487	33,299,862		
387	29,822,662	437	141,098,592	488	45,375,581		
388	62,559,773	438	62,060,167	489	303,456,364		
389	85,321,046	439	25,273,989	490	147,224,536		
390	25,948,313	440	60,764,106	491	35,896,255		
392	71,647,899	441	81,983,193	492	35,615,402		

1972-73 General and Supplemental Aid Per Pupil		1972-73 General and Supplemental Aid Per Pupil		1972-73 General and Supplemental Aid Per Pupil	
USD		USD		USD	
101	240	250	234	302	256
102	246	251	157	303	221
103	167	252	152	304	76
200	148	253	171	305	231
202	212	254	187	306	228
203	181	255	133	307	193
204	219	256	287	308	226
205	265	257	289	309	259
206	265	258	248	310	231
208	169	259	222	311	243
209	53	260	235	312	221
210	78	261	238	313	246
211	286	262	282	314	185
212	232	263	221	315	212
213	227	264	179	316	135
214	64	265	204	317	181
215	92	266	225	318	278
216	44	267	228	320	257
217	47	268	263	321	233
218	121	269	197	322	292
219	116	270	264	323	274
220	125	271	265	324	196
221	207	272	252	325	191
222	242	273	317	326	251
223	213	274	248	327	210
224	241	275	108	328	131
225	70	276	76	329	178
226	126	277	208	330	194
227	162	278	248	331	173
228	51	279	232	332	125
229	121	280	224	333	237
230	143	281	197	334	163
231	179	282	241	335	262
232	167	283	179	336	239
233	176	284	116	337	206
234	211	285	161	338	320
235	193	286	199	339	291
236	247	287	223	340	232
237	223	288	233	341	300
238	227	289	240	342	251
239	238	290	238	343	217
240	206	291	255	344	242
241	214	292	244	345	212
242	103	293	202	346	242
243	238	294	226	347	124
244	283	295	204	348	195
245	206	297	203	349	234
246	255	298	231	350	246
247	233	299	148	351	179
248	219	300	184	352	205
249	255	301	59	353	253

	1972-73 General and Supplemental Aid Per Pupil		1972-73 General and Supplemental Aid Per Pupil		1972-73 General and Supplemental Aid Per Pupil
<u>USD</u>		<u>USD</u>		<u>USD</u>	
354	188	407	208	459	213
355	240	408	254	460	261
356	245	409	222	461	242
357	215	410	285	462	230
358	271	411	323	463	238
359	260	412	193	464	208
360	230	413	235	465	238
361	158	415	215	466	167
362	207	416	147	467	192
363	184	417	202	468	138
364	275	418	271	469	231
365	197	419	232	470	217
366	157	420	246	471	154
367	216	421	200	473	250
368	229	422	106	474	72
369	267	423	272	475	261
371	211	424	53	476	172
372	204	425	265	477	209
373	245	426	184		
374	127	427	280	479	252
375	264	428	210	480	218
376	240	429	311	481	240
377	207	430	287	482	205
378	203	431	219	483	221
379	205	432	265	484	228
380	273	433	226	486	315
381	241	434	202	487	316
382	279	435	278	488	243
383	181	436	232	489	202
384	189	437	222	490	285
385	242	438	221	491	157
386	233	439	284	492	205
387	240	440	234	493	254
388	210	441	227	494	224
389	218	442	268	495	202
390	152	443	196	496	239
392	202	444	177	497	179
393	295	445	240	498	276
394	245	446	252	499	220
395	221	447	275	500	178
396	264	448	251	501	191
397	248	449	237	502	147
398	278	450	213	503	259
399	92	451	276	504	254
400	232	452	140	505	241
401	201	453	269	506	226
402	242	454	220	507	86
403	246	455	217	508	229
404	220	456	230	509	161
405	226	457	176		
406	234	458	239	511	148
				512	151

PERRY PUBLIC SCHOOLS

USD NO. 343

1982-83 DISTRICT WEALTH
(3 YEAR AVERAGE)

1.	1979 ADJUSTED VALUATION	36,224,197
2.	1980 ADJUSTED VALUATION	34,324,866
3.	1981 ADJUSTED VALUATION	39,680,876
4.	AVERAGE	36,743,313
5.	1979 TAXABLE INCOME (FILED IN 1980)	11,883,159
6.	1980 TAXABLE INCOME (FILED IN 1981)	12,441,325
7.	1981 TAXABLE INCOME (FILED IN 1982)	13,685,458
8.	AVERAGE	12,669,981
	1982-83 DISTRICT WEALTH (LINES 4+8)	49,413,294

USD 343-Douglas County

Co. 1979

Assessed Valuations

Adjusted Valuations

Urban R.E.	316,990	X 30/10 =	950,970
Rural R.E.	1,745,520	X 30/5 =	10,473,120
Personal	926,550	=	926,550
P.S.C.	1,093,695	=	1,093,695
County Total	4,082,755		13,444,335

Co. 1980

Urban R.E.	326,710	X 30/9 =	1,089,033
Rural R.E.	1,838,520	X 30/5 =	11,031,120
Personal	531,070	=	531,070
P.S.C.	1,089,931	=	1,089,931
County Total	3,786,231		13,741,154

Co. 1981

Urban R.E.	327,460	X 30/9 =	1,091,533
Rural R.E.	1,896,390	X 30/5 =	11,378,340
Personal	501,235	=	501,235
P.S.C.	1,181,382	=	1,181,382
County Total	3,906,467		14,152,490

Co.

Urban R.E. 30/

Rural R.E. 30/

Personal

P.S.C.

County Total

Grand Total

U.S.D. 343 - Jefferson County

Assessed Valuations

Adjusted Valuations

Co. 1979

Urban R.E.	867,970	X	30/9 =	2,893,234
Rural R.E.	3,373,785	X	30/7 =	14,459,078
Personal	3,347,530		=	3,347,530
P.S.C.	2,080,020		=	2,080,020
County Total	9,669,305			22,779,862

Co. 1980

Urban R.E.	868,640	X	30/9 =	2,895,467
Rural R.E.	3,468,550	X	30/8 =	13,007,063
Personal	2,674,560		=	2,674,560
P.S.C.	2,006,622		=	2,006,622
County Total	9,018,372			20,583,712

Co. 1981

Urban R.E.	913,565	X	30/9 =	3,045,217
Rural R.E.	3,512,235	X	30/6 =	17,561,175
Personal	2,770,635		=	2,770,635
P.S.C.	2,151,359		=	2,151,359
County Total	9,347,764			25,528,386

Co.

Urban R.E. _____ 30/

Rural R.E. _____ 30/

Personal _____

P.S.C. _____

County Total _____

Grand Total _____

U.S.D. 343 - Combined Counties

Co. 1979	Assessed Valuations	30/	Adjusted Valuations
Urban R.E.	1,184,960	30/	3,844,204
Rural R.E.	5,119,305	30/	24,932,198
Personal	4,274,080		4,274,080
P.S.C.	3,173,715		3,173,715
County Total	13,752,060		36,224,197
Co. 1980			
Urban R.E.	1,195,350	30/	3,984,500
Rural R.E.	5,307,070	30/	24,038,183
Personal	3,205,630		3,205,630
P.S.C.	3,096,553		3,096,553
County Total	12,804,603		34,324,866
Co. 1981			
Urban R.E.	1,241,025	30/	4,136,750
Rural R.E.	5,408,625	30/	28,939,515
Personal	3,271,870		3,271,870
P.S.C.	3,332,741		3,332,741
County Total	13,254,261		39,680,876
Co.			
Urban R.E.		30/	
Rural R.E.		30/	
Personal			
P.S.C.			
County Total			
Grand Total			

TABLE IV

MEDIAN RATIOS AND COEFFICIENTS OF DEVIATIONS, 1977 to 1981

County	Median Ratio					Coefficient of Deviation					County	Median Ratio					Coefficient of Deviation				
	77	78	79	80	81	77	78	79	80	81		77	78	79	80	81	77	78	79	80	81
ALLEN	9	8	7	7	6						ELLSWORTH	9	9	9	6	7					
Urban	12	11	9	10	10	45	40	50	38	45	Urban	13	12	13	13	10	84	62	71	71	90
Rural	7	7	6	6	5	62	39	46	48	60	Rural	8	8	8	5	6	68	56	57	56	51
ANDERSON	10	7	7	6	7						FINNEY	12	10	12	10	9					
Urban	12	12	9	8	10	60	78	59	56	53	Urban	14	13	12	11	10	21	16	18	19	19
Rural	9	6	7	6	6	60	108	60	41	42	Rural	11	8	11	9	8	40	49	46	41	43
ATCHISON	8	9	7	7	8						FORD	8	8	8	7	6					
Urban	13	12	11	10	10	58	73	76	75	67	Urban	11	11	10	9	8	33	30	26	30	40
Rural	6	7	5	5	6	110	77	94	69	79	Rural	6	6	7	6	5	69	57	41	36	36
BARBER	7	6	6	4	4						FRANKLIN	8	7	6	6	5					
Urban	10	9	9	7	7	76	64	52	46	48	Urban	12	11	9	9	8	37	33	45	46	50
Rural	7	5	5	4	4	76	58	82	23	33	Rural	6	5	5	5	4	44	52	41	45	60
BARTON	7	7	7	7	7						GEARY	15	12	10	11	10					
Urban	10	9	8	8	7	40	49	40	39	37	Urban	16	14	13	12	11	30	33	35	38	34
Rural	5	5	6	6	6	104	84	83	68	81	Rural	13	8	6	8	7	57	83	97	52	71
BOURBON	9	8	8	8	7						GOVE	7	8	5	4	4					
Urban	12	11	9	9	8	53	36	37	35	51	Urban	10	8	8	7	7	57	75	48	76	71
Rural	8	7	8	7	7	44	42	42	38	73	Rural	7	8	5	4	4	28	27	27	32	36
BROWN	9	8	8	6	6						GRAHAM	7	6	6	5	3					
Urban	14	12	12	14	12	69	81	98	53	82	Urban	12	11	10	9	7	54	49	51	54	69
Rural	8	7	7	5	5	38	61	60	57	91	Rural	6	5	5	4	3	39	71	52	34	44
BUTLER	10	9	9	8	8						GRANT	5	10	8	7	6					
Urban	12	11	10	9	8	36	32	29	31	42	Urban	12	12	10	10	9	33	28	29	30	35
Rural	9	8	8	7	8	67	54	58	60	82	Rural	4	10	8	6	5	122	60	30	28	40
CHASE	8	7	7	6	6						GRAY	9	9	7	7	6					
Urban	11	10	9	8	8	46	53	58	45	53	Urban	13	10	11	10	10	37	70	62	46	54
Rural	8	7	7	6	6	43	30	32	50	24	Rural	9	9	7	6	6	51	46	23	48	128
CHAUTAUQUA	5	3	4	4	3						GREELEY	11	9	8	6	7					
Urban	8	9	8	7	6	106	59	65	59	88	Urban	19	21	16	12	11	36	32	43	48	51
Rural	5	3	4	4	3	23	54	46	32	53	Rural	10	8	8	6	7	26	24	17	15	36
CHEROKEE	9	9	7	6	6						GREENWOOD	9	8	7	6	5					
Urban	12	11	10	10	9	89	81	99	130	152	Urban	13	11	10	8	10	97	61	61	63	96
Rural	8	8	6	5	5	74	91	171	359	283	Rural	8	7	6	5	4	67	65	63	86	89
CHEYENNE	7	8	6	5	3						HAMILTON	10	8	8	6	6					
Urban	12	12	11	8	8	45	46	45	47	65	Urban	11	11	10	10	9	78	58	25	77	36
Rural	6	7	5	5	3	32	24	48	38	108	Rural	10	8	8	6	6	40	45	31	29	32
CLARK	10	10	9	7	7						HARPER	7	7	6	6	6					
Urban	20	17	14	19	12	96	100	199	65	145	Urban	13	13	11	10	9	55	42	52	58	55
Rural	9	9	8	6	6	40	33	20	148	25	Rural	6	6	5	5	5	40	31	54	28	77
CLAY	7	7	7	6	7						HARVEY	9	9	8	8	7					
Urban	12	12	11	11	12	47	56	54	51	62	Urban	12	11	10	9	9	24	22	21	24	23
Rural	6	6	6	5	6	48	68	43	33	34	Rural	7	7	6	6	5	34	35	28	36	42
CLOUD	10	9	8	7	7						HASKELL	9	7	7	5	5					
Urban	16	15	13	13	14	46	45	68	50	77	Urban	10	8	10	8	8	36	41	30	48	34
Rural	8	7	6	5	5	72	126	51	37	56	Rural	9	7	7	5	5	51	20	27	56	34
COFFEY	8	6	6	6	6						HODGEMAN	7	8	6	6	6					
Urban	10	8	8	8	8	50	63	58	64	59	Urban	13	16	16	13	11	77	68	51	51	39
Rural	7	5	5	5	5	56	54	50	70	57	Rural	7	8	6	6	6	18	16	23	22	21
COMANCHE	9	9	8	6	6						JACKSON	7	7	6	6	7					
Urban	17	14	12	13	13	44	76	49	44	68	Urban	12	10	10	10	9	51	60	39	57	48
Rural	8	8	7	5	5	38	35	97	119	144	Rural	6	6	5	5	6	49	49	41	39	43
COWLEY	8	9	8	8	7						JEFFERSON	9	8	7	8	7					
Urban	12	12	11	10	9	58	49	48	49	47	Urban	11	10	9	9	9	38	34	42	38	53
Rural	6	7	6	6	6	83	65	76	67	70	Rural	9	7	7	8	6	38	45	56	50	73
CRAWFORD	8	7	7	6	5						JEWELL	9	9	6	6	5					
Urban	10	8	8	7	7	56	55	63	54	58	Urban	21	12	11	13	14	139	149	136	71	169
Rural	6	6	5	5	4	80	65	77	59	120	Rural	8	9	6	6	5	52	70	147	71	59
DECATUR	8	7	7	5	5						JOHNSON	11	9	8	8	7					
Urban	15	13	10	12	9	62	59	44	56	49	Urban	11	9	8	8	7	19	23	22	19	21
Rural	7	6	6	4	4	36	23	17	18	32	Rural	6	5	5	5	5	54	58	51	47	48
DICKINSON	9	9	8	7	8						KEARNY	9	11	8	7	7					
Urban	14	13	12	11	12	56	66	63	84	57	Urban	10	10	11	9	8	46	32	38	29	36
Rural	7	8	7	6	6	89	73	82	53	76	Rural	9	11	8	7	7	68	33	38	24	23
DONIPHAN	5	6	5	5	6						KINGMAN	6	7	5	5	5					
Urban	13	11	10	9	11	56	65	56	91	394	Urban	10	10	8	8	7	46	42	59	57	58
Rural	4	5	4	4	5	102	85	125	70	119	Rural	5	6	5	5	5	55	46	45	45	39
DOUGLAS	10	9	8	8	7						KIOWA	8	9	9	7	6					
Urban	13	11	10	9	9	26	25	24	24	20	Urban	12	11	12	11	11	61	58	42	65	93
Rural	6	6	5	5	5	65	48	53	47	45	Rural	7	8	8	6	5	49	35	59	69	23
EDWARDS	7	8	7	6	5						LABETTE	10	8	7	6	6					
Urban	15	12	12	11	10	84	70	58	74	80	Urban	13	10	9	8	8	59	56	52	66	96
Rural	6	7	6	5	4	41	103	38	38	44	Rural	8	7	5	5	5	48	49	56	54	107
ELK	8	8	6	7	6						LANE	9	8	7	7	5					
Urban	15	14	10	11	13	50	56	95	76	79	Urban	14	14	12	12	12	52	35	38	44	35
Rural	7	7	6	6	5	158	41	27	32	35	Rural	8	7	6	6	4	64	44	73	65	47
ELLIS	8	7	6	6	4						LEAVENWORTH	9	8	8	8	8					
Urban	8	7	7	7	6	35	35	33	33	44	Urban	13	11	10	10	9	43	45	47	39	37
Rural	7	6	5	4	3	57	42	75	60	112	Rural	5	5	5	5	6	77	85	61	85	55

TABLE IV (Cont'd.)

MEDIAN RATIOS AND COEFFICIENTS OF DEVIATIONS, 1977 to 1981

County	Median Ratio					Coefficient of Deviation					County	Median Ratio					Coefficient of Deviation				
	77	78	79	80	81	77	78	79	80	81		77	78	79	80	81	77	78	79	80	81
LINCOLN	9	9	7	9	7						RICE	10	10	9	8	9					
Urban	14	15	13	13	10	87	104	157	608	184	Urban	14	13	12	12	12	52	51	63	64	72
Rural	9	8	7	8	7	41	76	34	71	48	Rural	9	9	8	7	8	61	88	49	49	61
LINN	8	8	8	6	7						RILEY	14	13	12	11	11					
Urban	11	9	9	9	10	87	70	79	72	59	Urban	15	13	12	11	11	21	21	20	25	25
Rural	8	8	8	6	7	96	56	70	88	70	Rural	10	11	12	10	9	50	34	30	45	67
LOGAN	8	7	6	6	5						ROOKS	8	8	6	6	5					
Urban	11	10	9	8	8	57	49	45	50	66	Urban	12	10	10	9	8	138	128	62	70	79
Rural	8	6	6	5	4	36	38	34	21	28	Rural	7	7	5	5	4	59	43	76	32	44
LYON	11	9	9	8	8						RUSH	10	11	8	7	7					
Urban	13	11	11	10	10	31	36	30	36	34	Urban	15	15	13	10	14	89	61	59	87	53
Rural	8	7	7	6	6	71	65	48	43	52	Rural	9	10	7	6	6	68	39	52	52	37
MARION	9	9	7	7	7						RUSSELL	8	7	6	5	5					
Urban	12	11	9	9	9	73	61	55	60	47	Urban	9	8	8	8	7	96	95	61	44	52
Rural	8	8	7	7	6	40	168	49	37	33	Rural	7	6	5	4	4	41	68	46	78	39
MARSHALL	8	8	7	6	6						SALINE	8	8	8	8	7					
Urban	13	15	12	12	12	78	75	101	94	92	Urban	10	9	9	8	6	30	31	28	25	29
Rural	7	7	6	5	5	64	49	56	61	75	Rural	6	6	6	6	6	62	63	49	44	37
MC PHERSON	7	8	7	7	7						SCOTT	6	6	6	5	4					
Urban	13	12	10	10	10	30	29	30	32	30	Urban	8	8	7	7	6	37	32	31	34	43
Rural	5	6	6	5	6	55	41	36	32	73	Rural	6	6	6	5	4	51	48	26	31	42
MEADE	10	10	8	6	7						SEDGWICK	13	12	10	9	7					
Urban	14	10	11	9	9	74	72	61	60	48	Urban	13	12	10	9	8	36	38	40	38	39
Rural	9	10	7	6	7	53	33	32	22	27	Rural	11	10	8	7	4	55	57	58	55	90
MIAMI	6	6	6	6	5						SEWARD	7	8	7	7	6					
Urban	13	11	10	9	9	52	43	46	46	44	Urban	11	10	9	9	8	25	21	24	19	23
Rural	5	5	5	5	4	69	65	51	54	69	Rural	5	6	6	6	5	80	31	36	29	34
MITCHELL	7	7	6	6	6						SHAWNEE	10	9	9	8	8					
Urban	14	11	10	9	10	84	69	76	72	60	Urban	11	10	9	8	8	31	34	36	37	33
Rural	6	6	5	5	5	51	115	59	63	67	Rural	9	7	8	8	7	50	60	49	41	42
MONTGOMERY	9	8	6	7	7						SHERIDAN	5	5	4	3	3					
Urban	13	11	10	9	9	67	60	57	62	66	Urban	8	6	7	7	6	84	68	50	74	74
Rural	6	5	4	5	5	62	72	99	69	67	Rural	5	5	4	3	3	40	24	22	31	17
MORRIS	11	8	6	6	7						SHERMAN	7	7	7	5	5					
Urban	11	11	9	9	8	51	50	76	56	71	Urban	10	9	10	9	9	43	37	33	37	33
Rural	11	7	6	6	7	53	41	41	50	31	Rural	6	6	6	4	4	37	60	56	74	41
MORTON	10	10	7	7	8						SMITH	8	9	7	7	6					
Urban	13	12	11	10	9	37	34	37	45	73	Urban	14	16	13	12	17	123	74	124	124	74
Rural	9	9	6	6	8	73	53	49	62	40	Rural	7	8	6	6	5	61	66	70	116	43
NEMAHA	10	8	7	7	6						STAFFORD	6	6	6	5	4					
Urban	17	14	11	14	12	56	55	65	91	109	Urban	12	12	10	10	11	132	110	165	83	104
Rural	9	7	6	6	5	59	53	63	29	53	Rural	5	5	5	4	3	48	67	32	34	38
NEOSHO	10	9	8	7	7						STANTON	8	10	9	7	10					
Urban	12	10	10	9	8	41	40	33	34	37	Urban	14	11	11	12	7	33	32	36	31	53
Rural	8	8	7	6	6	40	36	40	52	36	Rural	8	10	9	7	11	34	18	25	43	25
NESS	11	9	7	7	6						STEVENS	8	8	7	8	6					
Urban	15	13	12	13	10	52	48	59	42	57	Urban	12	11	10	9	9	38	35	39	37	35
Rural	10	8	6	6	5	59	17	15	24	77	Rural	7	7	6	8	6	48	67	42	38	75
NORTON	7	7	6	5	5						SUMNER	7	7	6	6	5					
Urban	12	10	10	10	10	48	50	44	74	52	Urban	10	8	8	7	7	50	61	69	66	40
Rural	6	6	5	4	4	37	55	28	32	55	Rural	6	6	5	5	4	46	45	45	32	34
OSAGE	11	10	9	9	7						THOMAS	8	7	6	6	7					
Urban	14	12	10	10	10	61	66	68	60	61	Urban	10	10	9	9	8	54	33	27	35	38
Rural	10	9	8	8	6	68	106	87	83	77	Rural	7	6	5	5	6	33	51	41	45	43
OSBORNE	8	8	8	7	6						TREGO	8	9	6	6	5					
Urban	15	14	14	11	13	98	103	180	82	164	Urban	11	11	10	10	10	48	42	48	61	59
Rural	7	7	7	6	5	36	62	61	26	70	Rural	7	9	5	5	4	77	66	61	100	76
OTTAWA	12	10	7	7	9						WABAUNSEE	7	7	7	6	6					
Urban	16	14	11	12	13	62	58	55	62	63	Urban	11	8	8	8	9	64	83	67	55	46
Rural	11	9	7	6	8	59	46	67	52	73	Rural	7	7	7	6	6	56	46	44	40	31
PAWNEE	8	7	7	6	6						WALLACE	8	8	6	5	5					
Urban	12	11	9	9	9	49	30	50	37	40	Urban	11	11	10	8	9	50	41	32	55	52
Rural	7	6	7	5	5	52	25	67	40	23	Rural	8	8	6	5	5	66	39	35	29	27
PHILLIPS	9	9	7	6	6						WASHINGTON	8	9	7	6	7					
Urban	13	12	12	11	10	63	72	64	52	70	Urban	17	14	17	13	14	97	72	94	112	71
Rural	8	8	6	5	5	65	68	47	70	36	Rural	7	8	6	5	6	94	42	44	53	70
POTTAWATOMIE	8	8	8	7	7						WICHITA	8	8	9	7	6					
Urban	10	9	9	8	9	42	49	38	38	44	Urban	12	13	11	12	11	41	29	35	28	35
Rural	8	8	8	7	6	49	49	43	44	42	Rural	8	8	9	6	6	36	45	43	21	19
PRATT	11	9	8	8	9						WILSON	12	9	9	8	9					
Urban	14	13	11	11	10	55	43	59	76	55	Urban	14	13	11	11	11	56	54	50	62	57
Rural	10	8	7	7	8	39	42	76	48	71	Rural	11	8	8	7	8	83	74	69	64	186
RAWLINS	7	7	5	5	4						WOODSON	8	7	7	7	6					
Urban	11	9	8	8	8	84	66	66	45	70	Urban	13	11	9	9	9	49	57	59	61	108
Rural	7	7	5	5	4	32	47	33	43	27	Rural	7	6	7	6	6	29	53	48	38	43
RENO	10	9	8	9	7						WYANDOTTE	14	12	10	10	9					
Urban	11	10	10	10	10	30	30	27	27	29	Urban	14	12	10	10	9	42	54	74	80	69
Rural	8	7	6	7	5	57	57	60	50	65	Rural	8	5	9	8	7	91	45	37	34	55
REPUBLIC	9	9	8	7	7						STATE RATIO	9	9	8	7	7					
Urban	19	18	16	16	16	86	111	83	95	129	Urban	12	11	9	9	8					
Rural	8	8	7	6	6	47	51	53	52	56	Rural	7	7	6	6	5					

UNIFIED SCHOOL DISTRICTS -- SELECTED FINANCIAL DATA, ENROLLMENT, AND CERTIFICATED EMPLOYEES

Dollars in Thousands

	1972-73*	1973-74	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	1980-81	1981-82	Estimated 1982-83**	Increase, 1972-73 to 1982-83	
												Amount	Percent
School Dist. Equalization Act													
General State Aid	\$ 98,562	\$154,622	\$175,060	\$197,328	\$211,511	\$216,211	\$245,407	\$279,777	\$312,269	\$325,915	\$347,624	\$249,062	252.7
Income Tax Rebate	—	2,017 ^a	13,972	26,040	38,138	36,764	38,812	58,812	63,079	78,371	83,241	83,241	—
Subtotal	98,562	156,639	189,032	223,368	249,649	252,975	284,219	338,589	375,348	404,286	430,865	332,303	337.2
Transportation Aid	6,000	11,554	12,801	14,533	15,840	17,543	22,036	24,844	29,959	33,433	39,400	33,400	556.7
Total	104,562	168,193	201,833	237,901	265,489	270,518	306,255	363,433	405,307	437,719	470,265	365,703	349.7
Incr. Over Prior Year		63,631	33,640	36,068	27,588	5,029	35,737	57,178	41,874	32,412	32,546	365,703	
Budgets													
General Fund ¹	386,217	425,990	465,154	523,005	573,259	614,963	670,965	725,061	809,144	873,436	955,500	569,283	147.4
Incr. Over Prior Year		39,773	39,164	57,851	50,254	41,704	56,002	54,096	84,083	64,292	82,064		
Budget Controls		5-15%	7-15%	10-15%	7-15%	5-15%	6-15%	6-16%	9-19%	5-15%	6.25%- 12.50%		
Tax Levies - General Fund													
Property Tax - General Fund and Levies now Part of General Fund ^{2,3}	257,902	222,385	273,668	294,043	317,967	363,815	375,161	368,965	384,062	434,161	453,383	195,481	75.8
Motor Vehicle Dealers' Stamp Tax	—	—	—	—	—	—	400 ^b	578	551	700	585	585	—
Motor Vehicle Tax	—	—	—	—	—	—	—	—	12,526 ^c	43,316 ^d	44,934	44,934	—
Total	257,902	222,385	273,668	294,043	317,967	363,815	375,561	369,543	397,139	478,177	498,902	241,000	93.5
Incr. Over Prior Year		(35,517)	51,283	20,375	23,924	45,848	11,746	(6,018)	27,596	81,038	20,725		
Other State Aids													
KPERS-School ⁴	14,937	15,785	20,126	24,587	34,733	37,668	34,830	37,051	36,305	35,481	36,475	21,538	144.2
Special Education	4,183	5,481	9,475	12,088	14,322	18,402	22,327	32,112	39,415	46,613	58,464	54,281	1,297.7
Driver Education	900	900	1,200	1,200	1,200	1,300	1,400	1,534	1,428	1,291	1,380	480	53.3
Vocational Education	255	341	396	438	479	503	597	639	683	752	794	539	211.4
Ft. Leavenworth USD	510	683	687	692	676	690	638	667	705	755	762	252	49.4
Food Assistance	—	833	898	1,317	1,447	1,845	2,021	2,162	2,267	2,458	2,443	2,443	—
Adult Basic Education	—	—	26	32	38	46	43	40	39	52	60	60	—
Bilingual Education	—	—	—	—	—	—	—	235	477	446	547	547	—
Motorcycle Safety	—	—	—	—	—	—	—	—	—	—	22	22	—
Local Ad Valorem Tax Reduction	10,700	2,500	—	—	—	—	—	—	—	—	—	(10,700)	(100.0)
Total	31,485	26,523	32,808	40,354	52,895	60,454	61,856	74,440	81,319	87,848	100,947	69,462	220.6
Incr. Over Prior Year		(4,962)	6,285	7,546	12,541	7,559	1,402	12,584	6,879	6,529	13,099		
Total State Aid													
State General Fund	135,147	193,816	233,441	277,055	317,184	329,672	366,711	436,339	485,198	524,276	569,810	434,663	321.6
Incr. Over Prior Year		58,669	39,625	43,614	40,129	12,488	37,039	69,628	48,859	39,078	45,534		
State Safety Fund	900	900	1,200	1,200	1,200	1,300	1,400	1,534	1,428	1,291	1,380	480	53.3
Motorcycle Safety Fund	—	—	—	—	—	—	—	—	—	—	22	22	—
Total	136,047	194,716	234,641	278,255	318,384	330,972	368,111	437,873	486,626	525,567	571,212	435,165	319.9
Incr. Over Prior Year		58,669	39,925	43,614	40,129	12,588	37,139	69,762	48,753	38,941	45,645		

	<u>1972-73*</u>	<u>1973-74</u>	<u>1974-75</u>	<u>1975-76</u>	<u>1976-77</u>	<u>1977-78</u>	<u>1978-79</u>	<u>1979-80</u>	<u>1980-81</u>	<u>1981-82</u>	<u>Estimated 1982-83**</u>	<u>Increase, 1972-73 to 1982-83</u>		
												<u>Amount</u>	<u>Percent</u>	
<u>Enrollment, - K-12</u>														
F.T.E., Sept. 15	474,747	459,059	446,993	441,504	435,771	426,983	414,536	404,289	396,368	391,052	388,094 ^e	(86,653)	(18.3)	
Change From Prior Year		(15,688)	(12,066)	(5,489)	(5,733)	(8,788)	(12,447)	(10,247)	(7,921)	(5,316)	(2,958)			
<u>Certificated Employees⁵</u>	29,542	29,547	29,862	30,389	30,586	30,565	30,755	30,703	30,899	30,631	30,639	1,097	3.7	
Change From Prior Year		5	315	527	197	(21)	190	(52)	196	(268)	8			

* The year before the School District Equalization Act took effect.

** Based on legislation enacted in 1982, adjusted to incorporate the 4 percent reduction of school equalization, special education, vocational education, food service, and bilingual education aid as well as the revised consensus estimate of income tax receipts.

1. For the years 1972-73 through 1977-78, includes special fund tax levies eliminated in 1978 in order to make the budget data comparable to that for the years after 1977-78.
2. Includes Ft. Leavenworth. School District Equalization Act aid, general fund budgets, enrollments and certificated employees do not include Ft. Leavenworth.
3. In 1978 six special tax levies were eliminated and, in effect, were made part of the general fund levy.
4. Employer contribution paid by the state to the Kansas Public Employees Retirement System on behalf of school districts, community colleges, and area vocational schools.
5. Does not include employees of special education cooperatives or interlocal agreements (separate legal entities).
 - a) The first of three distributions to be made each school year was paid in May 1974.
 - b) The first distributions were made in calendar year 1979.
 - c) The first distributions were made in calendar year 1981. Due to difficulties associated with implementation of this program, receipts in this year were smaller than anticipated.
 - d) Distributions in this year are expected to be greater than otherwise would be anticipated due to distributions made after July 1, 1981, that normally would have occurred earlier. (See (c) above.)
 - e) Unaudited.

Prepared by Kansas Legislative Research Department
Revised: January 29, 1983

TABLE IV

TANGIBLE PROPERTY TAX LEVIES FOR UNIFIED
SCHOOL DISTRICTS, 1972-1982

In Thousands

	1972	1973	1974	1975	1976	1977	1978*	1979	1980	1981	1982
Co. Found. Fund	\$61,820	\$ 14,112 ^a	\$ 16,688 ^a	\$ 16,729	\$ 16,754	\$ 16,768	\$ —	\$ —	\$ —	\$ —	\$ —
District Levies											
General Fund	167,065	170,495	217,693	231,539	248,954	291,828	375,161	368,965	384,062	434,161	453,383
Bonds/Interest											
Old Bonds	15,194	14,334	12,894	11,703	9,605	8,028	6,597	5,363	3,941	3,171	2,018
USD's	16,875	19,442	19,315	22,968	26,243	29,314	32,621	32,876	32,943	37,179	35,867
Total B/I	32,069	33,776	32,209	34,671	35,848	37,342	39,218	38,239	36,884	40,350	37,885
Soc. Security	15,286	20,504	21,410	25,807	29,095	27,691	—	—	—	—	—
Cap. Outlay	11,551	15,480	18,289 ^b	21,435	24,971	28,013	29,195	31,064	32,147	33,268	33,832
Vocational Ed.	8,497	9,567	8,584 ^b	9,824	11,254	11,393	—	—	—	—	—
Special Ed.	5,234	7,707	8,243	9,238	11,064	11,621	—	—	—	—	—
Recreation	1,384	1,634	1,770	2,042	2,283	2,786	3,211	3,693	3,987	4,569	5,103
Spec. Assess. and Judgment	787	919	704	868	858	758	663	902	539	959	694
Transportation	—	734	567	576	576	572	569	571	563	554	504
No-Fund War- rants	893	689	397	499	553	255	176	290	69	148	186
Retirement	336	493	629	466	497	487	471	469	372	415	352
Work. Comp.	—	—	1,050 ^c	856	846	1,598	—	—	—	—	—
Library (KC)	463	501	495	610	637	671	777	804	740 ^e	936 ^e	1,081 ^e
Unemploy. Ins.	—	—	—	—	—	2,916 ^d	—	—	—	—	—
Total	243,565	262,549	312,040	338,481	367,436	417,931	449,441	444,998	459,364	515,360	533,019
GRAND TOTAL	\$305,384	\$276,661	\$328,728	\$355,210	\$384,190	\$434,699	\$449,441	\$444,998	\$459,364	\$515,360	\$533,019

- a) The 1973 School District Equalization Act reduced the county fund tax levy from 10 mills on adjusted valuation to 2 mills on 1971 valuation adjusted to 30 percent. In 1973, the levy was reduced from \$16.6 million to \$14.1 million by distribution of about \$2.5 million from the local ad valorem tax reduction fund (LAVTRF). Legislation enacted in 1974 eliminated the LAVTRF distribution to the county foundation fund, which accounts for the increase in the 1974 levy therefor.
- b) Decrease was due primarily to 1974 legislation which provided that the local cost of postsecondary students who attend area vocational schools shall be paid by the state (90%) and by the students (10%), instead of by the unified school district.
- c) New separate tax levy authorized by 1974 legislation.
- d) New separate levy authorized by 1977 legislation.
- e) Includes approximately \$14,000 in 1980, \$15,000 in 1981, and \$18,000 in 1982 levied by one school district for a community historical museum under KSA 12-1681 et seq.
- * 1978 legislation eliminated tax levies for the county foundation fund, social security, vocational education, special education, workmen's compensation, and unemployment insurance, in effect making such levies a part of the general fund levies.

Special Note: This table does not include the school districts' share of the stamp tax imposed in 1978 on the sale of motor vehicles by dealers or of revenue from the motor vehicle "tax and tags" law enacted in 1979, both of which are in lieu of the general property tax. Distributions from the stamp tax were first made in 1979. Motor vehicles now subject to the "tax and tags" law were excluded from the general property tax base in 1980 and distributions under the new law were first made in 1981. In fiscal year 1982, for example, school districts received about \$817,000 from the stamp tax and \$51.1 million from in-lieu tax on motor vehicles.

1. Total cost of transportation--1981-82 (do not include activity trips)
(This amount corresponds to amount shown on Annual Report, Form 2230-18E,
1981-82) \$ 277,462
2. Total public pupils transported--9/15/81 (or for whom transportation was
made available) (S066, Page 6, Item VIII, Line 5) 653
3. Transportation cost per pupil (Line 1 divided by Line 2) \$ 424.90
4. Number of resident public pupils transported under 2.5 miles 9/15/81 (or
for whom transportation was made available) (S066, Page 6, Item VIII, Line 3) 62
5. Total cost attributed to resident pupils under 2.5 miles (Line 3 times
Line 4 times 50%) \$ 13,172
6. Total adjusted transportation costs--1981-82 (Line 1 minus Line 5) . . . \$ 264,290
7. Total number of resident public pupils transported 2.5 miles or more
9/15/81 (or for whom transportation was made available) (S066, page 6,
Item VIII, Line 2) 583
8. Adjusted transportation cost per pupil (Line 6 divided by Line 7) . . . \$ 453.33
9. Area of district in square miles, 9/15/82. 430
10. All public pupils transported who reside in the district 2.5 miles or more
or for whom transportation is being made available September 15, 1982
(Estimated). 563
11. INDEX OF DENSITY = 563 divided by 430 = 1.31
Line 10 Line 9
12. Using Index of Density (Line 11), determine approximate amount from table
below \$ 439.00
13. Per pupil cost (Line 8) \$ 453.33
14. District's transportation allowance per pupil (Total in Line 12 or 13,
whichever is lower) \$ 439.00
15. Resident public pupils transported September 15, 1982 (Estimated). . . . 563.00
(Residing 2.5 miles or more from the school house attended or for whom
transportation is being made available at district expense)
16. ESTIMATED TRANSPORTATION ALLOWANCE, Line 14 times Line 15 (7/1/82 to
6/30/83) To Budget, Code 11, Col. 3, Ln. 75 \$ 247,157
17. Fifty percent of Line 16 for payment estimated September 25, 1983
(7/1/83 to 12/31/83) To Budget, Code 11, Col. 3, Ln. 76 \$ 123,579

DENSITY (Pupils Per Square Mile)

Less than .11 = 815	.33 to .35 = 606	.57 to .59 = 532	1.13 to 1.23 = 448	5.23 to 6.23 = 306
.11 to .13 = 782	.35 to .37 = 597	.59 to .61 = 528	<u>1.23 to 1.33 = 439</u>	6.23 to 7.23 = 294
.13 to .15 = 751	.37 to .39 = 590	.61 to .63 = 524	1.33 to 1.43 = 431	7.23 to 8.23 = 282
.15 to .17 = 727	.39 to .41 = 583	.63 to .65 = 520	1.43 to 1.53 = 425	8.23 to 9.23 = 276
.17 to .19 = 707	.41 to .43 = 575	.65 to .67 = 516	1.53 to 1.63 = 418	9.23 to 10.23 = 268
.19 to .21 = 689	.43 to .45 = 570	.67 to .69 = 512	1.63 to 1.73 = 411	10.23 to 11.23 = 263
.21 to .23 = 673	.45 to .47 = 563	.69 to .71 = 509	1.73 to 2.23 = 395	11.23 to 12.23 = 257
.23 to .25 = 659	.47 to .49 = 557	.71 to .73 = 505	2.23 to 2.73 = 374	12.23 to 13.23 = 252
.25 to .27 = 647	.49 to .51 = 552	.73 to .83 = 495	2.73 to 3.23 = 356	13.23 to 14.23 = 248
.27 to .29 = 635	.51 to .53 = 547	.83 to .93 = 481	3.23 to 3.73 = 345	14.23 to 15.23 = 243
.29 to .31 = 625	.53 to .55 = 541	.93 to 1.03 = 469	3.73 to 4.23 = 334	15.23 to 16.23 = 239
.31 to .33 = 615	.55 to .57 = 537	1.03 to 1.13 = 458	4.23 to 5.23 = 320	16.23 to Over = 226