

MINUTES OF THE SENATE COMMITTEE ON EDUCATION

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

1:30 ~~xxx~~/p.m. on THURSDAY, FEBRUARY 24, 1983 in room 254-E of the Capitol.

All members were present except:

Committee staff present:

Mr. Ben Barrett, Legislative Research Department
Ms. Avis Swartzman, Legislative Revisor's Office
Mrs. Millie Randell, Secretary

Conferees appearing before the committee:

HB 2038 - Board of Education of USD 269 authorized to transfer land.
(Rep. J. Johnson)

Proponents:

Representative Leroy J. Johnson, sponsor of the bill
Senator Neil Arasmith

SB 238 - Municipal universities, out-district tuition, out-district
state aid. (Pomeroy)

Proponents:

Senator Elwaine Pomeroy, sponsor of the bill

SB 2038 - Following Chairman Joseph C. Harder's call to order, he recognized Representative Leroy J. Johnson, who testified on behalf of the bill he had sponsored, HB 2038. (Attachment 1)

Following Representative Johnson's testimony, the Chairman called upon Senator Neil Arasmith who, also, testified on behalf of HB 2038. Senator Arasmith said that the land described in the bill is located in Western Brook County in Palco and that the building on the land was unoccupied. He added that both USD 269, Palco, and the city of Zurich support this transfer.

Following testimony on HB 2038, Senator Allen moved and Senator Warren seconded a motion to recommend HB 2038 favorably for passage, and the motion carried.

HB 238 - The Chairman then called upon Senator Elwaine Pomeroy to testify in support of his bill, SB 238. Senator Pomeroy assured the Committee that the bill would not cost the state any money and explained that the intent of the bill was to remove outdated language. Senator Pomeroy further explained that the bill related to Washburn University only but said that a similar bill relating to community colleges was being considered in the House.

SB 48 - When the Chairman asked the Committee's pleasure regarding SB 48, Senator Rehorn moved to report the bill adversely. This was seconded by Senator Bogina. Senator Angell expressed concern that there did not appear to be enough flexibility in changing boundaries of school districts. However, Mr. Dale Dennis of the State Department of Education, who was in attendance, explained how contiguous districts' boundaries can be changed under the proper conditions. After a call for a vote on Senator Rehorn's motion to report SB 48 adversely, the motion carried.

SB 188 - When the Chairman asked for discussion on SB 188, Senator Kerr expressed his concern by saying the problem was a very serious matter but that there was considerable animosity toward it. In addition to having a logistics problem with the bill, he said that several Committee members have requested additional information on it. Senator Kerr affirmed that

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON EDUCATION,
 room 254-E, Statehouse, at 1:30 ~~xxm~~/p.m. on THURSDAY, FEBRUARY 24, 1983

the bill does not favor rural over urban districts or vice versa. Senator Kerr then suggested to the Committee that no action be taken on the bill at this time.

When the Chairman asked for other comments regarding SB 188, Senator Angell suggested that the Chairman write a letter asking for a total list of industrial revenue bonds issued throughout the state.

The Chairman announced that the Committee would hold the bill in Committee if that was agreeable with the members.

SB 238 - When the Chairman asked for action regarding SB 238, Senator Parrish moved and Senator McCray seconded the motion to recommend SB 238 favorably for passage, and the motion carried.

SB 63 - The Chairman requested Mr. Dale Dennis of the State Department of Education to give the Committee an update regarding the outcome of meetings that had taken place regarding SB 63. Mr. Dennis stated that the last meeting had been attended by Senators Hess, Montgomery, Allen and himself, as well as by representatives from the Division of Accounts and Reports. Mr. Dennis reported that at this meeting a compromise was effected regarding the budget forms and that the compromise was satisfactory to the superintendents whom he had contacted. Mr. Dennis stated that he had, also, met with representatives from KNEA, KASB, and USA and that they, too, felt the compromise was satisfactory.

After general agreement by the Committee members, the Chairman announced that SB 63 would be held in Committee.

SB 165 - When the Chairman asked the Committee if it wanted to take action on SB 165, which is similar to SB 48, Senator Bogina moved that the bill be reported adversely. Senator Rehorn seconded the motion, and the motion carried.

SB 260 - When the Chairman called for the Committee's pleasure on SB 260, Senator Kerr moved that SB 260 be recommended favorably for passage. This was seconded by Senator Rehorn. Although the Chairman announced that the motion had carried, the call for a division indicated 4 yeas and 5 nays. During Committee discussion, Senator Rehorn said he felt the bill was needed so that the money already spent on competency testing will not have been wasted. He, also, said he believed that competency testing has helped to develop an awareness of performance. Senator Angell then moved that SB 260 be reported adversely, and this motion was seconded by Senator Parrish. When the Chairman announced that this motion did not carry, a division of votes indicated 3 yeas and 5 nays. The Chairman ruled that the motion did not carry and that the bill will be held in Committee. Senators Rehorn and Winter requested that their aye votes to report SB 260 favorably for passage be recorded in the minutes. Senator Rehorn also requested that his nay vote to report SB 260 adversely be recorded.

The Chairman announced that a hearing on HB 2175, School Finance, will be held on Monday, February 28, and he distributed computer printouts and accompanying explanations of the bill (Attachments 2, 3, and 4) to Committee members in preparation for the hearing.

The Chairman adjourned the meeting at 2:30 p.m.

↑
 No Atchs. 2, 3, 4

SENATE EDUCATION COMMITTEE

TIME: 1:30 p.m. PLACE: 254-E DATE: February 24, 1983

GUEST LIST

NAME	ADDRESS	ORGANIZATION
Tom Koerke	Topeka	KASB
Bill Hicks	Wichita	USA-259
Ruth Fredrick	Topeka	American Association of University Professors
Chuck Engel	Topeka	Wayhburg University
Darryl Johnson	Topeka	State Rep
Arnon Burnett	Topeka	Topeka
Sam T. O'G	Topeka	WTBW
Steve Schuman	"	AP
Charles W. Johns	Topeka	KNEA
M. Hawver	"	Capitol Journal
M. Chamberland	Sedan	

STATE OF KANSAS



TOPEKA

HOUSE OF
REPRESENTATIVES

COMMITTEE ASSIGNMENTS

MEMBER AGRICULTURE AND LIVESTOCK
INSURANCE
TRANSPORTATION

LEARY J. JOHNSON
REPRESENTATIVE TO DISTRICT 1
LOGAN GROVE, GRIFFIN, TREGO
AND PARTS OF NESS AND ROOKS COUNTIES,
1000 WARREN AVE
WAKEENEY, KANSAS 67672

Subject: House Bill 2038

By: State Representative Leary J. Johnson

Mr. Chairman, members of the committee, I appreciate the opportunity to bring before you House Bill 2038.

The subject bill authorizes the Unified School District No. 269, in Rooks County, to transfer a tract of land and associated structures to the city of Zurich. Such transfer shall be made by quit claim deed for consideration of \$1 and other conditions as mutually agreed upon by both parties.

2/24
Attachment 1

MEDIAN RATIOS AND COEFFICIENTS OF DEVIATIONS, 1977 to 1981

County	Median Ratio					Est. 82	County	Median Ratio					Est. 82
	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	10.00	Urban	13	12	13	13	10	12.38
Rural	7	7	6	6	6	6.75	Rural	8	8	8	5	6	5.92
ANDERSON	10	7	7	6	7		FINNEY	12	10	12	10	9	
Urban	12	12	9	8	10	9.50	Urban	14	13	12	11	10	9.10
Rural	9	6	7	6	6	6.33	Rural	11	8	11	9	8	7.29
ATCHISON	8	9	7	7	8		FORD	8	8	8	7	6	
Urban	13	12	11	10	10	9.10	Urban	11	11	10	9	8	8.46
Rural	6	7	5	5	6	4.54	Rural	6	6	7	6	5	5.46
BARBER	7	6	6	4	4		FRANKLIN	8	7	6	6	5	
Urban	10	9	9	7	7	5.97	Urban	12	11	9	9	8	8.87
Rural	7	5	5	4	4	5.04	Rural	6	5	5	5	4	4.16
BARTON	7	7	7	7	7		GEARY	15	12	10	11	10	
Urban	10	9	8	8	7	7.50	Urban	16	14	13	12	11	10.83
Rural	5	5	6	6	6	5.00	Rural	13	8	6	8	7	6.59
BOURBON	9	8	8	8	7		GOVE	7	8	5	4	4	
Urban	12	11	9	9	8	8.70	Urban	10	8	8	7	7	6.74
Rural	8	7	8	7	7	6.97	Rural	7	8	5	4	4	4.26
BROWN	9	8	8	6	6		GRAHAM	7	6	6	5	3	
Urban	14	12	12	14	12	12.43	Urban	12	11	10	9	7	8.38
Rural	8	7	7	5	5	2.75	Rural	6	5	5	4	3	3.20
BUTLER	10	9	9	8	8		GRANT	5	10	8	7	6	
Urban	12	11	10	9	8	8.21	Urban	12	12	10	10	9	10.31
Rural	9	8	8	7	8	6.80	Rural	4	10	8	6	5	7.04
CHASE	8	7	7	6	6		GRAY	9	9	7	7	6	
Urban	11	10	9	8	8	8.41	Urban	13	10	11	10	10	10.57
Rural	8	7	7	6	6	6.44	Rural	9	9	7	6	6	6.46
CHAUTAUQUA	5	3	4	4	3		GREELEY	11	9	8	6	7	
Urban	8	9	8	7	6	6.36	Urban	19	21	16	12	11	20.25
Rural	5	3	4	4	3	3.50	Rural	10	8	8	6	7	6.26
CHEROKEE	9	9	7	6	6		GREENWOOD	9	8	7	6	5	
Urban	12	11	10	10	9	9.51	Urban	13	11	10	8	10	8.81
Rural	8	8	6	5	5	5.38	Rural	8	7	6	5	4	5.27
CHEYENNE	7	8	6	5	3		HAMILTON	10	8	8	6	6	
Urban	12	12	11	8	8	10.06	Urban	11	11	10	10	9	17.29
Rural	6	7	5	5	3	3.84	Rural	10	8	8	6	6	5.71
CLARK	10	10	9	7	7		HARPER	7	7	6	6	6	
Urban	20	17	14	19	12	14.57	Urban	13	13	11	10	9	9.25
Rural	9	9	8	6	6	5.06	Rural	6	6	5	5	5	4.90
CLAY	7	7	7	6	7		HARVEY	9	9	8	8	7	
Urban	12	12	11	11	12	12.33	Urban	12	11	10	9	9	8.84
Rural	6	6	6	5	6	5.90	Rural	7	7	6	6	5	4.97
CLOUD	10	9	8	7	7		HASKELL	9	7	7	5	5	
Urban	16	15	13	13	14	14.18	Urban	10	8	10	8	8	8.48
Rural	8	7	6	5	5	5.38	Rural	9	7	7	5	5	6.87
COFFEY	8	6	6	6	6		HODGEMAN	7	8	6	6	6	
Urban	10	8	8	8	8	8.88	Urban	13	16	16	13	11	13.85
Rural	7	5	5	5	5	5.41	Rural	7	8	6	6	6	6.51
COMANCHE	9	9	8	8	6		JACKSON	7	7	6	6	7	
Urban	17	14	12	13	13	13.43	Urban	12	10	10	10	9	9.21
Rural	8	8	7	5	5	4.88	Rural	6	6	5	5	6	4.84
COWLEY	8	9	8	8	7		JEFFERSON	9	8	7	8	7	
Urban	12	12	11	10	9	9.48	Urban	11	10	9	9	9	9.59
Rural	6	7	6	6	6	6.60	Rural	9	7	7	8	6	8.65
CRAWFORD	8	7	7	6	5		JEWELL	9	9	6	6	5	
Urban	10	8	8	7	7	7.60	Urban	21	12	11	13	14	16.66
Rural	6	6	5	5	4	4.44	Rural	8	9	6	6	5	5.20
DECATUR	8	7	7	5	8		JOHNSON	11	9	8	8	7	
Urban	15	13	10	12	9	8.00	Urban	11	9	8	8	7	7.27
Rural	7	6	6	4	8	4.32	Rural	6	5	5	5	5	5.09
DICKINSON	9	9	8	7	8		KEARNY	9	11	8	7	7	
Urban	14	13	12	11	12	11.50	Urban	10	10	11	9	8	8.30
Rural	7	8	7	6	6	6.53	Rural	9	11	8	7	7	5.51
DONIPHAN	5	6	5	5	6		KINGMAN	6	7	5	5	5	
Urban	13	11	10	9	11	9.40	Urban	10	10	8	8	7	8.12
Rural	4	5	4	4	5	3.50	Rural	5	6	5	5	5	5.13
DOUGLAS	10	9	8	8	7		KIOWA	8	9	9	7	6	
Urban	13	11	10	9	9	9.16	Urban	12	11	12	11	11	12.18
Rural	6	6	5	5	5	4.55	Rural	7	8	8	6	5	7.57
EDWARDS	7	8	7	6	5		LABETTE	10	8	7	6	6	
Urban	15	12	12	11	10	10.86	Urban	13	10	9	8	8	8.73
Rural	6	7	6	5	4	4.84	Rural	8	7	5	5	5	5.20
ELK	8	8	6	7	6		LANE	9	8	7	7	5	
Urban	15	14	10	11	13	14.14	Urban	14	14	12	12	12	17.61
Rural	7	7	6	6	5	6.36	Rural	8	7	6	6	4	4.42
ELLIS	8	7	6	6	4		LEAVENWORTH	9	8	8	8	8	
Urban	8	7	7	7	6	6.15	Urban	13	11	10	10	9	9.28
Rural	7	6	5	4	3	3.66	Rural	5	5	5	5	6	5.54

TABLE IV (Cont'd.)

MEDIAN RATIOS AND COEFFICIENTS OF DEVIATIONS, 1977 to 1981

County	Median Ratio					Est. 82	County	Median Ratio					Est. 82
	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	17.00	Urban	14	13	12	12	12	10.85
Rural	9	8	7	8	7	7.55	Rural	9	9	8	7	8	6.92
LINN	8	8	8	6	7		RILEY	14	13	12	11	11	
Urban	11	9	9	9	10	8.95	Urban	15	13	12	11	11	10.68
Rural	8	8	8	6	7	7.35	Rural	10	11	12	10	9	9.83
LOGAN	8	7	6	6	5		ROOKS	8	8	6	6	5	
Urban	11	10	9	8	8	9.50	Urban	12	10	10	9	8	8.28
Rural	8	6	6	5	4	4.21	Rural	7	7	5	5	4	3.91
LYON	11	9	9	8	8		RUSH	10	11	8	7	7	
Urban	13	11	11	10	10	9.48	Urban	15	15	13	10	14	11.28
Rural	8	7	7	6	6	6.32	Rural	9	10	7	6	6	7.34
MARION	9	9	7	7	7		RUSSELL	8	7	6	5	5	
Urban	12	11	9	9	9	8.52	Urban	9	8	8	8	7	7.95
Rural	8	8	7	7	6	5.97	Rural	7	6	5	4	4	4.20
MARSHALL	8	8	7	6	6		SALINE	8	8	8	8	7	
Urban	13	15	12	12	12	12.50	Urban	10	9	9	9	8	8.26
Rural	7	7	6	5	5	5.25	Rural	6	6	6	6	6	5.80
MC PHERSON	7	8	7	7	7		SCOTT	6	6	6	5	4	
Urban	13	12	10	10	10	9.25	Urban	8	8	7	7	6	7.00
Rural	5	6	6	5	6	5.53	Rural	6	6	6	5	4	5.46
MEADE	10	10	8	6	7		SEDGWICK	13	12	10	9	7	
Urban	14	10	11	9	9	9.21	Urban	13	12	10	9	8	7.75
Rural	9	10	7	6	7	6.68	Rural	11	10	8	7	4	4.96
MIAMI	6	6	6	6	5		SEWARD	7	8	7	7	6	
Urban	13	11	10	9	9	8.88	Urban	11	10	9	9	8	7.72
Rural	5	5	5	5	4	4.81	Rural	5	6	6	6	5	4.66
MITCHELL	7	7	6	6	6		SHAWNEE	10	9	9	8	8	
Urban	14	11	10	9	10	9.33	Urban	11	10	9	8	8	8.28
Rural	6	6	5	5	5	5.17	Rural	9	7	8	8	7	7.64
MONTGOMERY	9	8	6	7	7		SHERIDAN	5	5	4	3	3	
Urban	13	11	10	9	9	8.76	Urban	8	6	7	7	6	9.75
Rural	6	5	4	5	5	4.42	Rural	5	5	4	3	3	3.28
MORRIS	11	8	6	6	7		SHERMAN	7	7	7	5	5	
Urban	11	11	9	9	8	9.90	Urban	10	9	10	9	9	9.57
Rural	11	7	6	6	7	5.38	Rural	6	6	6	4	4	4.12
MORTON	10	10	7	7	8		SMITH	8	9	7	7	6	
Urban	13	12	11	10	9	8.81	Urban	14	16	13	12	17	15.17
Rural	9	9	6	6	8	6.00	Rural	7	8	6	6	5	4.59
NEMAHA	10	8	7	7	6		STAFFORD	6	6	6	5	4	
Urban	17	14	11	14	12	11.78	Urban	12	12	10	10	11	8.41
Rural	9	7	6	6	5	5.15	Rural	5	5	5	4	3	5.60
NEOSHO	10	9	8	7	7		STANTON	8	10	9	7	10	
Urban	12	10	10	9	8	7.89	Urban	14	11	11	12	7	12.04
Rural	8	8	7	6	6	5.16	Rural	8	10	9	7	11	7.27
NESS	11	9	7	7	6		STEVENS	8	8	7	8	6	
Urban	15	13	12	13	10	9.68	Urban	12	11	10	9	9	9.13
Rural	10	8	6	6	5	4.96	Rural	7	7	6	8	6	4.28
NORTON	7	7	6	5	5		SUMNER	7	7	6	6	5	
Urban	12	10	10	10	10	9.90	Urban	10	8	8	7	7	6.99
Rural	6	6	5	4	4	3.61	Rural	6	6	5	5	4	4.49
OSAGE	11	10	9	9	7		THOMAS	8	7	6	6	7	
Urban	14	12	10	10	10	10.10	Urban	10	10	9	9	8	7.94
Rural	10	9	8	8	6	7.69	Rural	7	6	5	5	6	4.43
OSBORNE	8	8	8	7	6		TREGO	8	9	6	6	5	
Urban	15	14	14	11	13	15.91	Urban	11	11	10	10	10	9.62
Rural	7	7	7	6	5	6.34	Rural	7	9	5	5	4	4.51
OTTAWA	12	10	7	7	9		WABAUNSEE	7	7	7	6	6	
Urban	16	14	11	12	13	13.12	Urban	11	8	8	8	9	9.10
Rural	11	9	7	6	8	8.32	Rural	7	7	7	6	6	5.17
PAWNEE	8	7	7	6	6		WALLACE	8	8	6	5	5	
Urban	12	11	9	9	9	9.08	Urban	11	11	10	8	9	11.68
Rural	7	6	7	5	5	4.91	Rural	8	8	6	5	5	4.69
PHILLIPS	9	9	7	6	6		WASHINGTON	8	9	7	6	7	
Urban	13	12	12	11	10	9.41	Urban	17	14	17	13	14	14.57
Rural	8	8	6	5	5	4.52	Rural	7	8	6	5	6	6.27
POTTAWATOMIE	10	9	9	8	9		WICHITA	8	8	9	7	6	
Urban	10	9	9	8	9	8.64	Urban	12	13	11	12	11	12.55
Rural	8	8	8	7	6	7.48	Rural	8	8	9	6	6	4.90
PRATT	11	9	8	8	9		WILSON	12	9	9	8	9	
Urban	14	13	11	11	10	9.38	Urban	14	13	11	11	11	9.91
Rural	10	8	7	7	8	6.80	Rural	11	8	8	7	8	6.66
RAWLINS	7	7	5	5	4		WOODSON	8	7	7	7	6	
Urban	11	9	8	8	8	8.33	Urban	13	11	9	9	9	9.86
Rural	7	7	5	5	4	4.04	Rural	7	6	7	6	6	5.23
RENO	10	9	8	9	7		WYANDOTTE	14	12	10	10	9	
Urban	11	10	10	10	10	9.75	Urban	14	12	10	10	9	9.05
Rural	8	7	6	7	5	6.80	Rural	8	5	9	8	7	8.44
REPUBLIC	9	9	8	7	7		STATE RATIO	9	9	8	7	7	
Urban	19	18	16	16	16	20.00	Urban	12	11	9	9	8	
Rural	8	8	7	6	6	5.51	Rural	7	7	6	6	5	

February 21, 1983

LISTING OF REASONS WHY 1983 ESTIMATED TAX RATES
ON SCHOOL FINANCE COMPUTER PRINTOUTS MUST BE
CONSIDERED WITH EXTREME CAUTION

1. All tax rate calculations for the 1983-84 school year are based on 1982 assessed valuations — the most recent available data. Actual tax levies for 1983-84 will be based on 1983 assessments (which no longer include farm machinery).
2. The calculations shown on the computer printouts are, for convenience sake, based upon a 12-month budget. In fact, school district budgets are computed upon an actual 18-month budget cycle.
3. Calculations are based on the assumption that school districts will use their entire budget authority under the law. This does not always occur. Underspending of the budget results in cash carryover amounts which can be used to reduce the general fund property tax rate required to fund the budget in the next school year.
4. Budgets and tax levies are computed on the basis of estimates of enrollment, as well as other estimates, e.g., taxable income, income tax rebate, etc. These estimates influence the computation of estimated 1983 tax rates.
5. There is a tendency to compare the estimated 1983 general fund tax rate with the actual 1982 general fund tax rate. In some cases, the 1982 figure is not truly reflective of what the actual tax rate of a school district would have been if the district had not taken certain actions. For instance, the 1982 general fund tax rate might reflect overestimates or underestimates of state aid entitlements.
6. Many school districts will have less money to carryover from 1982-83 to 1983-84 than they had anticipated due to the \$16.1 million reduction in general state aid in 1982-83. As a consequence, some of the 1983 rates could be higher than shown on the printout.

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

SCHOOL DISTRICT EQUALIZATION ACT -- COMPARISON OF PRESENT LAW
WITH PROPOSED NEW PLAN FOR 1983-84

	Estimated Current Law 1982-83	As Amended By HEC House Bill 2175 1983-84
USD General Fund	\$ -----	\$ 1,006,989
Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority	-----	6,111
TOTAL	\$ 955,500	\$ 1,013,100
General State Aid		
Basic	\$ 347,460	\$ 372,142
Additional Guarantee	164	123
Subtotal	\$ 347,624	\$ 372,265
Allowance for appeals, social security, utilities, enrollment increases, and unused budget authority	-----	3,791
TOTAL	\$ 347,624	\$ 376,056
Income Tax Rebate	83,241	89,970
TOTAL, Gen. Aid & Rebate	\$ 430,865	\$ 466,026
Transportation Aid	37,000	40,600
GRAND TOTAL	\$ 467,865	\$ 506,636
Increase over 1982-83		38,771
State Aid Ratio (b)	36.4%	37.1%
State Aid & Income Tax Ratio (c)	45.1%	46.0%
Est. Property Tax Increase	\$ 19,222	\$ 40,800
Est. KPERS Requirement (d)	36,800	38,628
Est. KPERS Increase Over 1982-83	-----	1,828

- (a) Based on latest information available
(b) General state aid divided by general fund budget
(c) General state aid plus income tax rebate divided by
general fund budget
(d) Includes \$405,000 level payment for Kansas City

Prepared by: State Department of Education and
Legislative Research Department
Computer Printout L833R
February 17, 1983

	Current Law	As Amended by HEC House Bill 2175
Basic Budget Controls	5%-15% plus prior year's increases in social security, utilities, & unused budget authority	3%-6%* plus .75% for teacher salaries, plus prior year's increases in social security utilities, & unused budget authority
Decline in Enrollment	Use prior year's enrollment if decline is less than 4% for large enrollment category or less than 10% for the two small enrollment categories (0-400). A mathematical linear transition will be computed for districts in the 400-1,700 category which will vary from 4%-10%. If enrollment declines more than specified percentages, the budget comp. is based on prior year's enrollment less the number of pupils the enrollment exceeds the percentage threshold	Same
Minimum Guarantee	Yes, for USD's levying at least median general fund tax rate with a sliding scale for USD's levying less than median (75% of income tax rebate is deducted)	Same
Local Effort Rate	1.380%	1.315%
District Wealth	2-year average of adjusted valuation and 100% of taxable income	Same
Income Tax Rebate	20% of liability before credits for taxes paid to another state. 85% of rebate included as local effort	Same
P.L. 874	Percent of local revenue equalized to total local revenue	Same
Motor Vehicle Excise Tax & Dealer's Stamp Tax & IRB's	Prior year's motor vehicle & dealer's stamp tax & IRB in lieu payments as part of local effort	Same
Appeals	Construction, spec. ed., utilities, transportation, enrollment, elem. guidance, & bilingual ed.	Same
Transfers from General Fund	Transportation, spec. ed., driver training, adult ed., adult supp., food service, voc. ed., capital outlay, & bilingual ed.	Same
Enrollment Categories	0-199.9 200-399.9 400-1,799.9* 1,800-9,999.9 10,000 and over*	Same

*Linear transition for school districts with enrollment of 400-1,799.9 and new enrollment category for large districts will be phased in over three-year period. School districts that would lose budget authority under the linear transition are phased out over a three-year period. 1983-84 will be the second year of the phase in.

COLUMN EXPLANATION

- Column 1 - Estimated September 15, 1983, FTE enrollment
- 2 - 1982-83 estimated general fund budget per pupil
- 3 - 1983-84 estimated computed general fund budget per pupil utilizing the following medians as shown on Tables I and II. The median budget per pupil must be computed under Tables I and II and then averaged.

TABLE I

	<u>Estimated</u>
Under 400 (use 200 to 399.9 category median)	\$ 3,267
400-1799 (use 400 to 1799.9 category median)	\$ 2,605
1800-9999 (use 1800 to 9999.9 category median)	\$ 2,134
10,000 and over (use 1800 and over category median)	\$ 2,144

TABLE II

Under 400 (use 200 to 399.9 median category)	\$ 3,267
400-1799 (use the linear transition between the medians for under 400 and 1800-9999.9 categories)	\$ 3,267- .8092857 (E-400)
1800-9999 (use 1800 to 9999.9 category median)	\$ 2,134
10,000 and over (use 10,000 and over category median)	\$ 2,357

- 4 - 1982-83 estimated general fund budget
- 5 - 1983-84 estimated general fund budget utilizing budget controls of 3%-6% plus an additional .75% of the prior year's budget per pupil added to the computed budget per pupil under the 3%-6% provision
- 6 - Difference (Column 5 - 4)
- 7 - 1982-83 estimated general (basic) state aid
- 8 - 1982-83 estimated additional guarantee (grandfather clause)
- 9 - 1982-83 estimated income tax rebate
- 10 - 1982-83 estimated total state aid (Columns 7 + 8 + 9)
- 11 - 1983-84 estimated general (basic) state aid (The local effort rate is determined by the amount of money appropriated. District wealth will include a two-year average of adjusted valuation and taxable income. The revenue budgeted in Column 3 for motor vehicle stamp tax and motor vehicle excise tax are considered a part of local effort. In lieu of tax payments are also considered as part of local effort)

- Column 12 - 1983-84 estimated additional guarantee (grandfather clause)
- 13 - 1983-84 estimated income tax rebate
- 14 - 1983-84 estimated total state aid (Columns 11 + 12 + 13)
- 15 - Difference (Column 14 - 10)
- 16 - 1982-83 millage equivalency of Column 15 (Column 15 divided by assessed valuation less farm machinery)
- 17 - 1982-83 general fund mill rate
- 18 - 1983-84 estimated general fund mill rate based on the 1982 assessed valuation
- 19 - 1983-84 estimated general fund mill rate based on the 1982 assessed valuation excluding farm machinery

COUNTY NAME DISTRICT NAME	N #	GENERAL FUND																TAX RATE			
		BUDGET PER PUPIL						GENERAL FUND BUDGET						ESTIMATED 1983-84				EST 1983			
		EST ENROLL 9-15-83	1982-83	EST 1983-84	1982-83	EST 1983-84	DIFF (5-4)	BASIC AID	ADDITIONAL GUARANTEE	INCOME TAX REBATE	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	INCOME TAX REBATE	TOTAL STATE AID	DIFF (14-10)	MILL EQUIV	1982	W/FM	1983	W/O FMI
CHAUTAUQUA	010																				
CEDAR VALE	285	205.0	2,698.14	2,908.37	558,514	596,216	37,702	141,549	0	34,579	176,128	166,025	0	37,345	203,370	27,242	3.63	42.60	47.05	49.17	
CHAUTAUQUA COUNTY COMMUNITY	286	550.0	2,471.77	2,698.59	1,390,368	1,484,224	93,856	481,708	0	115,259	596,967	483,234	0	124,480	607,714	10,747	0.55	31.38	41.08	42.11	
CHEROKEE	011																				
RIVERTON	404	680.0	2,673.58	2,838.77	1,834,076	1,930,363	96,287	1,277,273	0	39,477	1,316,750	1,366,327	0	42,635	1,408,962	92,212	8.02	34.04	39.00	39.96	
COLUMBUS	493	1,360.0	2,431.53	2,591.27	3,310,038	3,524,133	214,095	1,192,883	0	183,725	1,376,608	1,451,439	0	198,423	1,649,862	273,254	10.33	59.85	57.77	63.55	
GALENA	499	750.0	2,681.87	2,835.84	2,020,786	2,126,882	106,096	1,599,724	0	81,641	1,681,365	1,709,112	0	88,172	1,797,284	115,919	26.09	40.17	65.54	65.99	
BAXTER SPRINGS	508	870.0	2,624.41	2,795.53	2,310,791	2,432,108	121,317	1,548,420	0	128,652	1,677,072	1,662,573	0	138,944	1,801,517	124,445	13.24	41.22	58.37	58.81	
CHEYENNE	012																				
CHEYLIN	103	244.0	4,333.49	4,495.99	1,035,704	1,097,022	61,318	0	0	74,993	74,993	0	0	80,992	80,992	5,999	0.36	47.45	48.33	57.83	
ST FRANCIS COMMUNITY SCHOOLS	297	465.0	2,558.55	2,716.80	1,184,609	1,263,312	78,703	42,358	0	95,594	137,952	4,692	12,174	103,242	120,108	-17,864	-1.12	45.26	57.96	68.05	
CLARK	013																				
MINNEOLA	219	200.0	3,521.18	3,680.63	709,510	736,126	26,608	59,946	0	38,424	98,370	52,289	0	41,498	93,787	-4,583	-0.33	40.70	41.72	45.00	
ASHLAND	220	280.0	3,719.59	3,859.08	1,040,368	1,080,542	40,174	0	0	90,829	90,829	0	0	98,095	98,095	7,266	0.17	23.33	22.64	23.16	
CLAY	014																				
CLAY CENTER	319	1,500.0	2,453.66	2,627.24	3,744,283	3,940,864	196,581	1,169,731	0	257,099	1,426,830	1,516,298	0	277,667	1,793,965	367,135	10.91	51.58	50.70	57.50	
CLOUD	015																				
CONCORDIA	333	1,350.0	2,486.80	2,692.00	3,452,926	3,634,204	181,278	1,383,446	0	254,469	1,637,915	1,575,959	0	274,827	1,850,786	212,871	6.64	46.44	47.88	51.27	
SOUTHERN CLOUD	334	284.0	3,622.75	4,082.85	1,117,617	1,159,528	41,911	271,441	0	48,281	319,722	317,325	0	52,143	369,468	49,746	3.87	48.21	52.92	58.72	
COFFEY	016																				
LEBO-WAYERLY	243	545.0	2,591.25	2,777.02	1,434,259	1,513,474	79,215	746,193	0	76,131	822,324	856,932	0	82,221	939,153	116,829	11.25	44.82	46.46	52.04	
BURLINGTON	244	760.0	2,788.31	2,934.70	2,095,412	2,230,372	134,960	0	0	140,982	140,982	0	0	152,261	152,261	11,279	0.05	9.08	9.81	9.85	
LEROY-GRIDLEY	245	383.0	2,553.73	2,826.46	1,014,086	1,082,534	68,448	281,372	0	66,142	347,514	354,816	0	71,433	426,249	78,735	4.28	33.36	31.63	34.06	
COMANCHE COUNTY	017																				
COMANCHE COUNTY	300	428.0	3,765.69	3,906.90	1,591,005	1,672,153	81,148	0	0	93,333	93,333	0	0	100,800	100,800	7,467	0.15	29.80	28.82	30.11	
COWLEY	018																				
CENTRAL	462	402.0	2,634.37	2,820.27	1,077,195	1,133,749	56,554	389,308	0	61,490	450,798	449,937	0	66,409	516,346	65,548	3.98	39.32	33.91	35.25	
UDALL	463	400.0	2,653.10	2,832.19	1,049,300	1,132,876	83,576	621,419	0	47,343	668,762	692,535	0	51,130	743,665	74,903	9.45	40.73	42.56	45.36	
VINIFILLO	465	2,156.0	2,165.30	2,246.60	4,668,605	4,843,679	175,074	1,889,556	0	479,884	2,369,440	1,989,474	0	518,275	2,507,749	138,309	2.55	34.71	38.48	39.43	
ARKANSAS CITY	470	2,866.5	2,135.71	2,215.80	6,122,014	6,351,591	229,577	2,686,072	0	505,038	3,191,110	2,810,381	0	545,441	3,355,822	164,712	2.65	37.01	43.76	44.56	
DEXTER	471	160.0	4,025.24	4,293.64	662,152	686,983	24,831	175,896	0	20,334	196,230	218,474	0	21,961	240,435	44,205	4.07	37.26	38.67	39.28	
CRAWFORD	019																				
NORTHEAST	246	530.0	2,659.13	2,804.01	1,411,998	1,486,126	74,128	835,775	0	65,131	900,906	886,684	0	70,341	957,025	56,119	8.62	53.75	66.77	69.27	
CHEROKEE	247	807.5	2,679.45	2,820.13	2,162,315	2,277,255	114,940	1,050,839	0	88,763	1,139,602	1,149,251	0	95,864	1,245,115	105,513	7.68	60.97	60.24	66.84	
GIRARD	248	1,117.0	2,499.54	2,674.23	2,798,238	2,987,117	188,879	1,562,328	0	115,445	1,677,773	1,702,441	0	124,681	1,827,122	149,349	9.15	31.95	59.92	65.04	
FRONTENAC PUBLIC SCHOOLS	249	450.0	2,515.91	2,703.64	1,139,705	1,216,636	76,931	697,831	0	64,416	762,247	738,800	0	69,569	808,369	46,122	7.90	45.51	57.38	58.51	
PITTSBURG	250	2,766.0	2,078.52	2,220.01	5,765,823	6,140,554	374,731	2,577,024	0	561,676	3,138,700	2,755,824	0	606,610	3,362,434	223,734	5.25	50.69	55.11	55.33	

COUNTY NAME DISTRICT NAME	N	GENERAL FUND BUDGET										ESTIMATED 1983-84					TAX RATE			
		1982-83		1983-84		DIFF (5-4)	BASIC AID	ADDITIONAL GUARANTEE	INCOME TAX REBATE	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	INCOME TAX REBATE	TOTAL STATE AID	DIFF (14-10)	EQUIV 1982	1983	1983	1983	1983
		EST ENROLL	EST	EST	EST												EST	EST	EST	EST

LABETTE	050																			
PARSONS	503	2,075.0	2,094.47	2,213.73	4,345,403	4,593,490	248,087	2,448,735	0	332,356	2,781,091	2,673,366	0	358,944	3,032,310	251,219	9.24	53.04	50.39	50.79
OSWEGO	504	510.2	2,519.59	2,753.46	1,315,981	1,404,015	88,834	865,354	0	48,543	913,897	957,471	0	52,426	1,009,897	96,000	10.74	35.02	38.95	39.95
CHEYOPA	505	350.5	3,044.95	3,250.49	1,017,014	1,139,297	122,283	666,263	0	35,657	701,920	789,538	0	38,510	828,048	126,128	26.07	37.53	54.76	58.45
LABETTE COUNTY	506	1,620.0	2,425.03	2,552.35	3,923,695	4,134,807	211,112	1,782,439	0	143,866	1,926,305	2,065,196	0	155,375	2,220,571	294,266	11.00	48.42	59.38	64.63

LANE	051																			
HEALY PUBLIC SCHOOLS	468	110.0	3,686.26	3,824.50	379,685	420,695	41,010	0	0	21,680	21,680	0	0	23,414	23,414	1,734	0.28	49.11	55.37	61.72
DIGHTON	482	383.5	3,236.94	3,433.48	1,257,551	1,316,739	59,188	0	0	107,406	107,406	0	0	115,998	115,998	8,592	0.37	46.32	45.64	50.08

LEAVENWORTH	052																			
EASTON	449	574.0	2,697.84	2,955.73	1,611,962	1,696,589	84,627	946,744	0	56,719	1,003,463	1,062,924	0	61,257	1,124,181	120,718	15.84	61.55	58.81	64.29
LEAVENWORTH	453	4,065.0	2,144.14	2,224.54	8,706,913	9,042,755	335,842	4,843,543	0	621,791	5,465,334	5,205,550	0	671,534	5,877,092	411,758	7.71	48.59	50.29	50.29
BASEHOR-LINWOOD	458	1,092.5	2,665.33	2,793.56	2,920,668	3,051,967	131,299	1,685,171	0	142,240	1,827,411	1,860,233	0	153,619	2,013,852	186,441	14.05	60.36	61.03	63.73
TONGANOXIL	464	1,173.5	2,558.44	2,716.74	2,985,703	3,188,094	202,391	1,829,946	0	146,553	1,976,499	2,063,514	0	158,277	2,221,791	245,292	19.49	55.75	60.47	64.30
LANSING	469	1,141.0	2,565.59	2,770.18	2,980,700	3,160,770	180,070	2,003,497	0	118,801	2,122,298	2,211,339	0	128,305	2,339,644	217,346	19.25	55.88	61.65	63.15

LINCOLN	053																			
LINCOLN	298	400.0	3,149.23	3,380.86	1,284,886	1,352,345	67,459	91,086	0	73,087	164,173	202,539	0	78,934	281,473	117,300	5.96	43.73	45.94	51.34
SYLVAN GROVE	299	205.0	2,979.05	3,273.20	628,580	671,007	42,427	100,329	0	28,484	128,813	136,410	0	30,763	167,173	38,360	3.65	35.06	39.48	45.05

LIHN	054																			
PLEASANTON	344	365.0	3,169.08	3,489.58	1,193,160	1,273,696	80,536	827,109	0	41,825	868,934	925,736	0	45,171	970,907	101,973	19.95	42.14	52.00	55.65
JAYHAWK	346	524.0	2,553.72	2,766.00	1,363,688	1,449,383	85,695	631,200	0	62,841	694,041	755,380	0	67,868	823,248	129,207	9.85	47.73	40.69	44.98
PRAIRIE VIEW	362	775.0	2,774.00	2,919.64	2,142,637	2,262,721	120,084	0	0	74,547	74,547	53,978	0	80,511	134,489	59,942	0.57	19.31	19.38	19.67

LOGAN	055																			
OAKLEY	274	490.0	3,063.63	3,342.93	1,556,322	1,638,036	81,714	0	50,260	101,142	151,402	0	39,723	109,233	148,956	-2,446	-0.09	47.24	46.37	50.53
TRIPLAINS	275	95.0	5,727.08	5,941.84	544,073	564,475	20,402	0	0	23,696	23,696	0	0	25,592	25,592	1,896	0.17	41.89	40.75	46.54

LYON	056																			
NORTH LYON COUNTY	251	650.4	2,513.17	2,682.81	1,634,566	1,744,900	110,334	640,009	0	82,098	722,107	731,515	0	88,666	820,181	98,074	5.56	46.79	43.88	47.32
SOUTHERN LYON COUNTY	252	523.1	2,888.29	3,105.60	1,543,504	1,624,539	81,035	622,070	0	69,647	691,717	685,988	0	75,219	761,207	69,490	4.39	47.39	45.46	49.07
EMPORIA	253	4,200.0	2,089.61	2,213.69	8,471,890	9,297,498	825,600	3,865,568	0	766,177	4,631,745	4,445,869	0	827,471	5,273,340	641,595	8.32	41.03	46.24	46.72

MARION	057																			
CENTRE	397	348.0	3,149.74	3,512.10	1,144,929	1,222,211	77,282	296,800	0	43,498	340,298	318,215	0	46,978	365,193	24,895	1.67	47.61	49.74	54.57
PEABODY-BURNS	398	420.0	3,000.58	3,185.18	1,271,044	1,337,775	66,731	488,406	0	65,286	553,692	531,072	0	70,509	601,581	47,889	3.43	45.78	46.87	49.58
MARION	408	570.0	2,670.36	2,894.38	1,567,500	1,649,799	82,299	649,551	0	100,444	749,995	680,651	0	108,480	789,131	39,136	2.47	48.42	47.66	50.90
DURHAM-HILLSBORO-LEHIGH	410	550.0	2,652.91	2,820.62	1,473,959	1,551,341	77,382	401,361	0	112,307	513,668	442,040	0	121,292	563,332	49,664	2.83	43.66	46.79	52.34
GULSSEL	411	194.5	3,280.33	3,683.31	690,510	716,403	25,893	266,521	0	28,933	295,454	272,511	0	31,248	303,759	8,305	1.30	44.79	52.84	60.69

MARSHALL	058																			
MARYSVILLE	364	900.0	2,810.59	2,940.91	2,487,375	2,654,019	166,644	561,932	0	202,731	764,663	746,735	0	218,949	965,684	201,021	7.89	52.33	54.12	60.62
VERMILLION	380	620.0	2,517.70	2,754.83	1,600,000	1,707,995	107,995	548,335	0	79,166	627,501	613,575	0	85,499	699,074	71,573	4.46	50.69	50.64	58.25
AXTELL	488	343.0	3,186.20	3,566.76	1,150,217	1,223,397	73,180	353,863	0	50,240	404,103	384,999	0	54,259	439,258	35,155	3.46	59.34	60.58	72.50
VALLY HEIGHTS	498	401.0	2,707.29	2,849.42	1,084,810	1,142,617	57,807	381,849	0	67,859	449,708	449,306	0	73,288	522,594	72,886	6.98	48.27	48.76	55.25

COUNTY NAME	#	GENERAL FUND BUDGET										ESTIMATED 1983-84				TAX RATE				
		EST ENROLL 9-15-83	1982-83	1983-84	1982-83	1983-84	DIFF (5-4)	BASIC AID	ADDITIONAL GUARANTEE	INCOME TAX REBATE	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	INCOME TAX REBATE	TOTAL STATE AID	DIFF (14-10)	MILL EQUIV	1982	1983 W/FM	1983 W/O FMI
MCPHERSON	059																			
LINDSBORG	400	801.5	2,621.71	2,759.35	2,101,300	2,211,619	110,319	538,263	0	148,025	686,288	678,998	0	159,867	838,865	152,577	5.69	53.06	43.51	46.95
MCPHERSON	418	2,145.0	2,308.61	2,395.18	4,943,899	5,137,661	193,762	1,373,058	0	495,968	1,869,026	1,559,606	0	535,645	2,095,251	226,225	2.88	36.20	35.65	36.36
CANTON-GALVA	419	380.0	3,160.91	3,436.43	1,223,273	1,305,842	82,569	185,500	0	103,428	288,928	251,148	0	111,702	362,850	73,922	3.23	36.02	37.41	39.20
HOUNDRIE	423	410.0	2,855.75	3,044.53	1,185,993	1,248,259	62,266	106,618	0	100,485	207,103	172,682	0	108,524	281,206	74,103	3.89	45.21	42.67	47.28
INMAN	440	342.0	3,164.48	3,378.08	1,082,251	1,155,303	73,052	245,269	0	63,960	309,237	329,984	0	69,085	399,069	89,832	6.80	46.73	47.42	53.37
MEADE	060																			
FOWLER	225	142.0	4,990.49	5,177.63	703,659	735,223	31,564	0	0	41,950	41,950	0	0	45,306	45,306	3,356	0.27	45.50	48.93	54.04
MEADE	226	424.0	3,254.79	3,376.84	1,380,032	1,431,780	51,748	67,203	0	94,708	161,911	84,266	0	102,285	186,551	24,640	0.56	28.71	26.73	27.64
MIAMI	061																			
OSAWATOMIE	367	1,015.0	2,585.00	2,818.47	2,707,787	2,860,743	152,956	1,636,022	0	126,306	1,762,328	1,754,888	0	136,410	1,891,298	128,970	8.62	39.39	56.32	57.64
PAULA	368	1,416.0	2,412.72	2,593.17	3,481,561	3,671,930	190,369	1,308,442	0	254,693	1,563,135	1,471,195	0	275,068	1,746,263	183,128	6.27	48.98	57.48	59.50
LOUISBURG	416	960.0	2,487.67	2,680.49	2,410,551	2,573,267	162,716	1,168,330	0	122,421	1,290,751	1,307,557	0	132,215	1,439,772	149,021	8.78	51.74	57.44	60.68
MITCHELL	062																			
WACONDA	272	615.0	2,622.00	2,831.46	1,654,479	1,741,345	86,866	399,879	0	117,314	517,193	500,857	0	126,699	627,556	110,363	6.58	51.13	51.11	60.41
HELOIT	273	833.0	2,494.85	2,663.25	2,038,546	2,218,487	179,941	161,761	0	181,878	343,639	417,381	0	196,428	613,809	270,170	10.76	57.46	52.19	59.44
MONTGOMERY	063																			
CANEY VALLEY	436	895.0	2,506.68	2,675.88	2,225,934	2,394,913	168,979	1,336,580	0	120,177	1,456,757	1,469,671	0	129,791	1,599,462	142,705	8.22	37.41	39.90	41.21
COFFEYVILLE	445	3,050.0	2,147.33	2,282.12	6,708,891	6,960,472	251,581	3,472,310	0	495,360	3,967,670	3,568,018	0	534,989	4,103,007	135,337	2.37	39.69	44.35	44.82
INDEPENDENCE	446	2,357.5	2,158.85	2,239.81	5,013,066	5,280,352	267,286	2,070,204	0	442,269	2,512,473	2,246,205	0	477,651	2,723,856	211,383	4.72	48.13	48.27	49.41
CHERRYVALE	447	698.2	2,536.05	2,707.80	1,772,698	1,890,585	117,887	1,215,051	0	79,192	1,294,243	1,300,797	0	85,527	1,386,324	92,081	10.28	38.34	46.68	49.21
MORRIS	064																			
MORRIS COUNTY	417	920.0	2,564.37	2,730.27	2,368,197	2,511,846	143,649	861,447	0	137,928	999,375	1,011,977	0	148,962	1,160,939	161,564	5.84	41.98	43.20	45.94
MORTON	065																			
ROLLA	217	184.0	4,773.73	4,952.74	859,272	911,304	52,032	0	0	41,068	41,068	0	0	44,353	44,353	3,285	0.05	11.46	12.21	12.44
ELKHART	218	565.5	2,704.95	2,871.64	1,542,903	1,623,912	81,009	362,068	0	141,487	503,555	348,913	0	152,806	501,719	-1,836	-0.04	18.57	21.11	21.66
HEMAHA	066																			
SABETHA	441	912.5	2,452.07	2,633.36	2,251,000	2,402,938	151,938	902,656	0	174,817	1,077,473	994,144	0	188,802	1,182,946	105,473	5.12	49.49	49.94	55.22
HEMAHA VALLEY SCHOOLS	442	450.0	2,687.21	3,032.56	1,296,577	1,364,650	68,073	590,337	0	91,645	681,982	586,695	0	98,977	685,672	3,690	0.32	45.21	48.55	52.91
B & B	451	260.5	2,853.67	3,239.24	790,466	843,822	53,356	439,336	0	30,993	470,329	454,331	0	33,472	487,803	17,474	3.40	36.82	53.70	66.57
NEOSHO	067																			
ERIE-ST PAUL	101	1,207.0	2,525.20	2,696.77	3,049,181	3,254,997	205,816	1,496,204	0	147,424	1,643,628	1,581,836	0	159,218	1,741,054	97,426	3.93	46.42	51.07	55.69
CHANUTE PUBLIC SCHOOLS	413	2,192.0	2,127.29	2,213.97	4,663,020	4,853,022	190,002	2,346,945	0	363,157	2,710,102	2,367,066	0	392,210	2,759,276	49,174	1.26	44.00	46.81	47.64
NESS	068																			
NESS THES LA GO	301	84.0	5,440.11	6,181.64	500,490	519,258	18,768	0	0	27,659	27,659	0	0	29,872	29,872	2,213	0.10	22.10	21.57	22.23
SMOKY HILL	302	184.0	4,015.01	4,380.64	776,904	806,038	29,134	11,262	0	41,529	52,791	0	0	44,851	44,851	-7,940	-0.44	37.74	37.71	40.55
NESS CITY	303	313.5	3,618.18	3,789.79	1,145,154	1,188,100	42,946	0	0	123,488	123,488	0	0	133,367	133,367	9,879	0.34	32.65	32.99	34.79
HAZINL	304	89.0	5,076.64	5,852.89	505,126	520,907	15,781	0	0	28,640	28,640	0	0	30,931	30,931	2,291	0.16	31.00	30.27	33.12

COUNTY NAME DISTRICT NAME	#	(1) EST ENROLL 9-15-83		(3) GENERAL FUND BUDGET PER PUPIL EST 1983-84		(4) GENERAL FUND BUDGET 1982-83		(5) GENERAL FUND BUDGET EST 1983-84		(6) DIFF (5-4)	(7) BASIC AID	(8) ADDITIONAL GUARANTEE	(9) INCOME TAX REBATE	(10) TOTAL STATE AID	(11) BASIC AID	(12) ADDITIONAL GUARANTEE	(13) INCOME TAX REBATE	(14) TOTAL STATE AID	(15) DIFF (14-10)	(16) MILL EQUIV	(17) 1982	(18) 1983 W/FH	(19) 1983 W/O FHI
		#	9-15-83	1982-83	1983-84	1982-83	1983-84	(5-4)															
RENO	078																						
DUHLER		313	2,121.0	2,093.57	2,213.72	4,440,455	4,695,300	254,845	2,226,951	0	205,185	2,432,136	2,454,254	0	221,600	2,675,854	243,718	5.50	40.24	40.19	41.07		
REPUBLIC	079																						
PIKE VALLEY		426	273.0	3,120.57	3,441.02	880,000	939,398	59,398	228,383	0	54,487	282,870	256,088	0	58,846	314,934	32,064	3.15	35.04	48.08	57.68		
HELLEVILLE		427	627.0	2,924.81	3,125.01	1,861,639	1,959,383	97,744	473,907	0	136,435	610,342	562,968	0	147,350	710,318	99,976	5.14	53.90	51.96	60.18		
CUJBA		455	165.5	3,804.77	4,054.79	646,811	671,067	24,256	88,144	0	26,552	114,696	99,598	0	28,676	128,274	13,578	1.71	54.94	57.23	65.39		
RICE	080																						
STERLING		376	510.0	2,647.29	2,819.05	1,366,000	1,437,715	71,715	543,083	0	117,059	660,142	598,189	0	126,424	724,613	64,471	3.99	35.80	36.41	40.84		
CHASE		401	240.0	3,360.18	3,500.61	828,284	859,346	31,062	128,408	0	45,502	173,910	120,453	0	49,142	169,595	-4,315	-0.17	24.24	25.84	26.82		
LYONS		405	802.5	2,664.60	2,813.23	2,145,000	2,257,614	112,614	955,914	0	178,020	1,133,934	1,051,338	0	192,262	1,243,600	109,666	4.29	35.17	35.58	36.93		
LITTLE RIVER		444	375.6	3,350.99	3,513.67	1,272,035	1,319,736	47,701	147,587	0	56,054	203,641	195,132	0	60,538	255,670	52,029	1.74	35.23	32.55	34.36		
RILEY	081																						
RILEY COUNTY		378	495.0	2,533.42	2,744.25	1,273,044	1,358,403	85,359	768,144	0	64,746	832,890	821,793	0	69,926	891,719	58,829	6.39	37.23	38.56	42.65		
MANHATTAN		383	5,165.0	2,131.16	2,214.00	10,795,156	11,435,310	640,154	4,756,417	0	1,091,222	5,847,639	5,245,406	0	1,178,520	6,423,926	576,287	5.46	38.87	42.48	42.75		
BLUE VALLEY		384	200.0	3,446.30	3,745.38	722,000	749,076	27,076	172,243	0	30,177	202,420	183,422	0	32,591	216,013	13,593	1.76	40.56	43.04	49.12		
ROOKS	082																						
PALCO		269	229.5	3,513.02	3,700.34	818,534	849,229	30,695	0	0	53,964	53,964	0	0	58,281	58,281	4,317	0.12	18.12	20.52	21.15		
PLAINVILLE		270	515.0	2,962.49	3,130.13	1,531,606	1,612,016	80,410	118,899	0	149,090	268,789	44,116	0	161,881	205,997	-62,792	-1.19	23.48	25.85	26.33		
STOCKTON		271	432.5	2,622.79	2,964.74	1,218,284	1,282,248	63,964	278,543	0	93,864	372,407	179,115	0	101,373	280,488	-91,919	-3.50	29.33	35.25	37.61		
RUSH	083																						
LACROSSE		395	490.0	2,991.85	3,238.90	1,507,892	1,587,061	79,169	0	7,911	137,870	145,781	49,442	0	148,900	198,342	52,561	1.79	42.86	41.89	45.12		
OTIS-BISON		403	310.0	3,826.09	4,123.23	1,232,000	1,278,202	46,202	57,393	0	60,973	118,366	137,408	0	65,851	203,259	84,893	4.76	52.42	52.46	57.30		
RUSSELL	084																						
PARADISE		399	195.0	3,981.82	4,194.69	788,400	817,964	29,564	0	0	49,412	49,412	0	0	53,365	53,365	3,953	0.10	16.82	18.04	18.72		
RUSSELL COUNTY		407	1,474.0	2,911.59	3,020.78	4,287,030	4,452,630	165,600	112,883	0	440,621	553,504	128,516	0	475,871	604,387	50,883	0.54	41.32	37.39	38.82		
SALINE	085																						
SALINA		305	6,640.0	2,133.59	2,238.26	14,322,179	14,862,052	539,873	6,159,643	0	1,386,857	7,546,500	6,337,407	0	1,497,806	7,835,213	288,713	2.39	49.30	50.61	50.84		
SOUTHEAST OF SALINE		306	600.0	2,552.14	2,846.76	1,606,575	1,708,054	101,479	512,265	0	76,317	588,582	557,086	0	82,422	639,508	50,926	2.27	38.16	41.52	44.42		
LLL-SALINE		307	250.0	3,534.88	3,909.49	942,046	977,373	35,327	402,971	0	34,727	437,698	408,499	0	37,505	446,004	8,306	1.00	44.99	51.78	56.70		
SCOTT	086																						
SCOTT COUNTY		466	1,157.5	2,540.86	2,707.29	2,941,051	3,133,688	192,637	235,955	0	246,805	482,760	410,921	0	266,549	677,470	194,710	5.19	43.85	53.80	60.79		
SEDGWICK	087																						
WICHITA		259	42,000.0	2,328.83	2,435.18	97,992,300	102,277,732	4,285,432	29,892,929	0	13,427,362	43,320,291	28,447,722	0	14,501,551	42,949,273	-371,018	-0.38	46.67	54.00	54.01		
DERBY		260	4,650.0	2,306.54	2,393.04	10,586,996	11,127,636	540,640	5,987,583	0	599,135	6,586,718	5,742,098	0	647,066	6,389,164	-197,554	-1.76	27.12	34.33	34.39		
HAYSVILLE		261	2,936.0	2,105.66	2,213.81	6,181,799	6,499,746	317,947	3,981,207	0	297,606	4,278,813	3,943,067	0	321,414	4,264,481	-14,332	-0.42	45.00	55.63	55.92		
VALLEY CENTER PUBLIC SCHOOLS		262	1,663.0	2,291.95	2,412.28	3,806,477	4,011,622	205,145	2,112,455	0	235,934	2,348,389	2,047,588	0	254,809	2,302,397	-45,992	-2.08	45.79	66.35	68.67		
MILVANE		263	1,718.0	1,920.00	2,049.60	3,296,640	3,521,213	224,573	2,009,756	0	235,056	2,244,812	2,096,740	0	253,860	2,350,600	105,788	5.96	39.22	57.36	59.40		
CLEARWATER		264	840.0	2,505.55	2,674.67	2,104,666	2,246,723	142,057	762,192	0	131,582	893,774	698,984	0	142,109	841,093	-52,681	-1.44	31.46	35.01	36.13		
GUDDARD		265	1,635.0	2,340.73	2,528.71	3,928,207	4,134,447	206,240	1,772,325	0	242,147	2,014,472	1,603,390	0	261,519	1,864,909	-149,563	-5.19	43.61	70.74	71.68		

DISTRICT NAME	COUNTY NAME	#	GENERAL FUND BUDGET															TAX RATE			
			1--RUDGET PER PUPIL			GENERAL FUND BUDGET			1982-83			ESTIMATED 1983-84			DIFF			EST			
			EST ENROLL	1982-83	1983-84	1982-83	1983-84	DIFF (5-4)	BASIC AID	ADDITIONAL GUARANTEE	INCOME TAX REBATE	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	INCOME TAX REBATE	TOTAL STATE AID	DIFF (14-10)	EQUIV	1982	1983	1983 W/FM W/O FMI
SEDCWICK 007	MAIZE	266	1,125.0	2,519.08	2,689.11	2,651,333	3,025,249	373,916	1,759,095	0	86,285	1,845,380	1,910,249	0	93,188	2,003,437	158,057	10.19	40.37	57.37	58.91
	KENWICK	267	1,353.0	2,550.79	2,745.52	3,543,042	3,714,686	171,644	1,695,640	0	170,419	1,866,059	1,605,747	0	184,053	1,789,800	-76,259	-2.55	44.14	57.28	60.82
	CHENEY	268	510.0	2,579.48	2,736.07	1,319,406	1,395,398	75,992	561,054	0	97,670	658,724	552,781	0	105,484	658,265	-459	-0.04	45.54	50.63	53.79
SEWARD 088	LIHERAL	480	2,979.0	2,274.69	2,359.99	6,730,800	7,030,410	299,602	2,517,115	0	725,295	3,242,410	2,660,871	0	783,319	3,444,190	201,780	2.71	44.41	44.74	45.17
	KISHET-PLAINS	483	565.0	2,712.34	2,862.32	1,536,541	1,617,210	80,669	0	0	95,709	95,709	0	0	103,366	103,366	7,657	0.17	29.39	30.33	32.84
SHAWNEE 089	SEAMAN	345	3,375.8	2,119.97	2,213.92	7,156,599	7,473,751	317,152	3,822,298	0	361,497	4,183,795	4,107,228	0	390,417	4,497,645	313,850	5.77	44.66	47.28	47.52
	SILVER LAKE	372	635.0	2,572.56	2,724.32	1,632,289	1,729,943	97,654	1,038,270	0	72,426	1,110,696	1,142,320	0	78,220	1,220,540	109,844	13.24	39.96	53.01	55.22
	AUBURN WASHBURN	437	2,535.0	2,168.27	2,249.58	5,438,459	5,702,685	264,226	2,801,811	0	307,075	3,108,886	2,942,039	0	331,641	3,273,680	164,794	4.00	47.78	49.04	49.52
	SHAWNEE HEIGHTS	450	3,100.0	2,230.45	2,366.34	7,070,522	7,335,665	265,143	4,207,585	0	315,762	4,523,347	4,441,766	0	341,023	4,782,789	259,442	5.48	42.76	45.71	46.44
	TOPEKA PUBLIC SCHOOLS	501	14,144.0	2,403.77	2,548.85	34,747,995	36,050,965	1,302,970	11,097,434	0	3,913,239	15,010,673	12,479,120	0	4,226,298	16,705,418	1,694,745	5.99	61.98	60.93	60.93
SHERIDAN 090	HOXIE COMMUNITY SCHOOLS	412	555.5	2,673.27	2,820.21	1,488,477	1,566,624	78,147	0	41,818	87,326	129,144	11,835	24,493	94,312	130,640	1,496	0.07	54.54	56.35	67.36
SHERMAN 091	GOODLAND	352	1,420.0	2,487.60	2,618.21	3,524,932	3,717,858	192,926	271,176	0	261,987	533,163	382,580	0	282,946	665,526	132,363	3.54	64.40	65.27	74.34
SMITH 092	LEBANON PUBLIC SCHOOLS	236	107.0	4,663.44	4,838.32	491,993	517,700	25,707	0	7,136	25,146	32,282	0	5,996	27,158	33,154	872	0.15	69.27	66.59	81.49
	SMITH CENTER	237	580.0	2,629.42	2,773.67	1,528,479	1,608,730	80,251	527,869	0	116,415	644,284	540,538	0	125,728	666,266	21,982	1.47	45.45	50.23	57.84
	WEST SMITH COUNTY	238	203.0	3,272.04	3,394.74	664,224	689,132	24,908	200,402	0	35,514	235,916	187,658	0	38,355	226,013	-9,903	-1.46	45.08	51.84	62.28
STAFFORD 093	STAFFORD	349	320.0	3,078.27	3,388.75	1,015,830	1,084,400	68,570	120,625	0	71,209	191,834	107,078	0	76,906	183,984	-7,850	-0.60	51.57	58.31	66.64
	ST JOHN-HUDSON	350	390.0	3,199.01	3,397.69	1,250,811	1,325,099	74,288	0	0	111,938	111,938	0	0	120,893	120,893	8,955	0.26	33.21	32.31	34.72
	MACKSVILLE	351	282.0	3,677.98	3,890.32	1,057,419	1,097,071	39,652	0	0	75,361	75,361	0	0	81,390	81,390	6,029	0.11	14.40	16.93	17.96
STANTON 094	STANTON COUNTY	452	490.0	3,271.60	3,432.39	1,621,079	1,681,871	60,792	0	0	110,329	110,329	0	0	119,155	119,155	8,826	0.14	21.79	22.86	24.76
STEVENS 095	MOSCOW PUBLIC SCHOOLS	209	160.0	4,786.07	4,965.55	756,199	794,488	38,289	0	0	29,569	29,569	0	0	31,935	31,935	2,366	0.04	13.37	13.06	13.46
	HUGOTON PUBLIC SCHOOLS	210	840.0	3,408.59	3,536.41	2,856,402	2,970,584	114,182	0	0	184,725	184,725	0	0	199,503	199,503	14,778	0.08	14.03	14.26	14.60
SUMNER 096	WELLINGTON	353	1,775.0	2,284.87	2,404.83	3,962,201	4,268,573	306,372	1,500,860	0	323,481	1,824,341	1,779,573	0	349,359	2,128,932	304,591	10.05	58.13	59.28	65.34
	CONWAY SPRINGS	356	425.0	2,634.79	2,773.12	1,109,247	1,178,576	69,329	309,156	0	77,128	386,284	335,889	0	83,298	419,187	32,903	2.49	50.62	48.78	53.35
	BELLE PLAINE	357	661.5	2,591.26	2,734.38	1,714,120	1,808,792	94,672	984,366	0	99,197	1,083,563	1,078,663	0	107,133	1,185,796	102,233	12.00	65.22	67.10	71.27
	OXFORD	358	424.0	2,573.90	2,725.04	1,090,561	1,155,417	64,856	467,840	0	60,961	528,801	521,514	0	65,838	587,352	58,551	5.40	46.75	46.27	48.56
	ARROWHIA PUBLIC SCHOOLS	359	210.0	3,320.80	3,445.33	697,369	723,519	26,150	9,028	9,998	47,315	66,341	13,257	2,930	51,100	67,287	946	0.08	46.62	46.75	50.41
	CALDWELL	360	325.0	3,216.69	3,389.14	1,005,215	1,101,471	96,256	93,523	0	85,679	179,202	160,530	0	92,533	253,063	73,861	7.41	63.58	67.99	79.21
	SOUTH HAVEN	509	185.0	3,454.45	3,746.72	668,091	693,144	25,053	117,022	0	38,254	155,276	76,985	0	41,314	110,299	-36,977	-3.44	42.56	46.56	50.38

COUNTY NAME DISTRICT NAME	#	GENERAL FUND BUDGET						1982-83				ESTIMATED 1983-84				TAX RATE				
		BUDGET PER PUPIL		GENERAL FUND		GENERAL FUND		1982-83		ESTIMATED 1983-84		ESTIMATED 1983-84		ESTIMATED 1983-84		ESTIMATED 1983-84		ESTIMATED 1983-84		
		EST ENROLL	EST	EST	EST	DIFF	BASIC AID	ADDITIONAL GUARANTEE	INCOME TAX REBATE	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	INCOME TAX REBATE	TOTAL STATE AID	DIFF	MILL	1982	W/FM	W/O FM	
9-15-83	1982-83	1983-84	1982-83	1983-84	(5-4)									(14-10)						
THOMAS	097																			
BREWSTER	314	168.0	3,891.72	4,037.66	646,415	678,327	31,912	0	8,190	29,861	38,051	0	6,748	32,250	38,998	947	0.09	49.62	50.43	60.94
COLBY PUBLIC SCHOOLS	315	1,250.0	2,313.43	2,469.59	2,678,484	3,086,988	408,504	656,184	0	241,261	897,445	939,130	0	260,562	1,199,692	302,247	8.80	42.54	45.22	50.47
GOLDEN PLAINS	316	180.0	3,610.51	3,745.91	648,086	674,264	26,178	9,795	0	35,715	45,510	36,107	0	38,572	74,679	29,169	3.48	61.29	56.08	68.60
TREGO	098																			
WAKEENEY	208	635.0	2,531.19	2,702.04	1,603,000	1,715,795	112,795	191,983	0	144,607	336,590	173,602	0	156,176	329,778	-6,812	-0.17	31.36	31.74	33.59
WABAUNSEE	099																			
ALMA	329	518.0	2,693.32	2,840.19	1,397,835	1,471,220	73,385	434,631	0	100,792	535,423	458,881	0	108,855	567,736	32,313	1.96	47.35	48.66	51.38
WABAUNSEE EAST	330	610.0	2,752.10	2,896.59	1,667,225	1,766,920	99,695	835,387	0	64,318	899,705	926,960	0	69,463	996,423	96,718	7.85	53.26	54.38	58.47
WALLACE	100																			
WALLACE COUNTY SCHOOLS	241	329.0	2,597.57	2,772.90	854,600	912,284	57,684	0	23,060	53,823	76,883	0	19,831	58,129	77,960	1,077	0.07	43.00	44.89	51.81
WESKAN	242	100.5	4,157.02	4,312.91	407,388	433,447	26,059	0	0	13,201	13,201	0	0	14,257	14,257	1,056	0.20	51.51	58.32	74.35
WASHINGTON	101																			
NORTH CENTRAL	221	187.0	4,248.36	4,501.95	811,437	841,865	30,428	106,862	0	26,124	132,986	193,472	0	28,214	221,686	88,700	9.20	38.85	54.67	62.02
WASHINGTON SCHOOLS	222	438.0	2,644.93	2,933.16	1,220,635	1,284,724	64,089	600,174	0	68,776	668,950	687,074	0	74,278	761,352	92,402	8.62	42.98	40.08	45.47
BARNES	223	445.0	3,163.84	3,317.91	1,400,000	1,476,470	76,470	36,520	0	97,361	133,881	242,447	0	105,150	347,597	213,716	11.30	55.88	48.13	56.50
REPUBLICAN VALLEY	224	420.0	2,981.97	3,202.79	1,278,074	1,345,170	67,096	277,493	0	58,262	335,755	403,370	0	62,923	466,293	130,538	7.69	41.63	43.62	49.02
WICHITA	102																			
LLLOTI	467	585.0	2,854.26	3,024.66	1,681,160	1,769,427	88,267	0	0	168,046	168,046	0	0	181,490	181,490	13,444	0.40	38.00	40.41	45.59
WILSON	103																			
ALTOONA-MIDWAY	387	390.0	2,778.45	2,996.42	1,094,709	1,168,604	73,895	613,609	0	37,274	650,883	664,329	0	40,256	704,585	53,702	4.64	31.35	34.30	37.77
NEODESHA	461	803.5	2,582.33	2,729.58	2,074,900	2,193,218	118,318	1,357,029	0	97,610	1,454,639	1,455,555	0	105,419	1,560,974	106,335	7.34	33.15	39.36	40.90
FREDONIA	484	898.5	2,587.74	2,746.17	2,336,728	2,467,438	130,710	1,024,646	0	128,638	1,153,284	1,147,709	0	138,929	1,286,638	133,354	5.69	43.25	43.97	46.66
WOODSON	104																			
WOODSON	366	575.0	2,510.46	2,779.66	1,497,237	1,598,304	101,067	414,865	0	89,593	504,458	406,139	0	96,760	502,899	-1,559	-0.06	33.00	35.41	37.28
WYANDOTTE	105																			
TURNER-KANSAS CITY	202	3,606.8	2,430.26	2,521.40	8,765,465	9,094,186	328,721	5,948,078	0	283,379	6,231,457	6,197,361	0	306,049	6,503,410	271,953	6.03	47.60	48.74	48.74
PIPER-KANSAS CITY	203	850.0	2,578.55	2,727.55	2,185,577	2,318,418	132,841	1,580,167	0	68,729	1,648,896	1,722,691	0	74,227	1,796,918	148,022	17.21	53.06	51.80	51.80
HONNER SPRINGS	204	2,000.0	2,352.75	2,440.98	4,677,037	4,881,960	204,923	2,922,480	0	264,448	3,186,928	3,138,652	0	285,604	3,424,256	237,328	9.89	58.73	51.61	51.64
KANSAS CITY	500	22,479.0	2,183.31	2,324.83	49,653,012	52,259,754	2,606,742	29,808,623	0	3,573,627	33,382,250	32,242,230	0	3,859,517	36,101,747	2,719,497	8.82	32.57	47.68	47.68
STATE TOTALS		385,773.0			955,375,030	1,006,989,416	51,614,386	347,209,650	163,878	83,239,998	430,613,526	372,141,731	123,177	89,899,195	462,164,103	31,550,577				