

MINUTES OF THE SENATE COMMITTEE ON EDUCATION

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

1:30 ~~AM~~/p.m. on MONDAY, FEBRUARY 13, 19 84 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:

Following a call to order by Chairman Joseph C. Harder, the Chairman recognized Attorney General Robert T. Stephan, who was present at the Committee's request to address the question: To what extent does the Constitution require the State to provide equal educational opportunities to Kansas students? The Attorney General's testimony is found in Attachment 1. Mr. Stephan responded to questions posed by the Committee

The Chairman recognized guests representing the United Methodist Women who were in attendance during their annual Legislative Day at the Capitol Building.

Mr. Dale Dennis of the State Department of Education distributed for perusal by Committee members printout Nos. 8433 and 8434 relating to school finance. (Attachments 2 and 3) Mr. Dennis also distributed Attachment 4.

The Chairman then referred the Committee's attention to SB 626 and called for discussion and/or motions relating to the bill. Senator Kerr moved to amend SB 626 by setting the USD budget increase limits at five to ten percent and by allowing the local school districts the option for one year only to use the interest earned on idle moneys in the general fund for enhancing teachers' salaries over and above their budget limits. Senator Kerr also strongly recommended 95% funding for the excess costs of special education. Senator Kerr's motion was seconded by Senator Winter. Due to lack of time, the Chairman announced that a vote on the motion would be taken at the next Committee meeting, and he recessed the meeting until adjournment of the Senate.

SENATE EDUCATION COMMITTEE

TIME: 1:30 p.m. PLACE: 254-E DATE: February 13, 1984

GUEST LIST

<u>NAME</u>	<u>ADDRESS</u>	<u>ORGANIZATION</u>
Joyce Busch	8731 Stearns, O.P., Ks	Meth. Women
Kathy Frankum	9301 Delmar Prairie, Mo. 66207	"
Karis Spuhls	10028 W. 70 <sup>th</sup> Terr. Muriel, Mo.	"
Judy Livingston	5424 Westgate Shawnee, Ks.	" "
Virginia Richards	7728 Rosewood Dr. P.V., Ks	" "
Marian Zimmerman	4407 W. 111 <sup>th</sup> Terr. Leawood, K	" "
Sileen Worth	5914 W. 88 <sup>th</sup> St. Overland Park, Ks. 66207	"
Ana Zeisset	Box 89, Leonardville 66249	U.M.W.
Jeanette Sharp	617 4 <sup>th</sup> St., Wakefield, Ks. 67487	U.M.W.
Marian Wilson	Rt 1 Wakefield Ks.	U.M.W.
Opal Roberts	Shells, Ks. (ASD #482)	U.M. Women
Esther Bridger	Healy, Ks. Healy, Kansas	U.M. Women
Emily Laugh	Topeka	Askelonia U.M.W.
Corinne Estrom	3010 Grand, Parsons	Local School Board member
Marla West	R.R. Box 25 Norcatur, Ks 67294	U.S.O. #294, Oberlin, Ks
Bonnie Reid	Brewster, Ks. 67732	U.M.W.
Ellen Campbell	Topeka	Co. Action for Children
Anam O'Rourke	Topeka	U.S.O. #11
Merle Hill	Topeka	KACC
Mary Elva Dorr	Topeka	Lg. of Women Voters
Marian Harriner	Lawrence	"
Craig Grant	Lawrence	K-WEA
Jeff Schreiner	Topeka	USA
Neil Wasserman	Topeka	AG
Rob Baker	Topeka	AG's office

SENATE EDUCATION COMMITTEE

TIME: 1:30 p.m. PLACE: 254-E DATE: Monday, Feb. 13, 1984

GUEST LIST

<u>NAME</u>	<u>ADDRESS</u>	<u>ORGANIZATION</u>
Jurian Baxter	Russell, Ks.	#407 School Board
Betty Succi	Jecumsch, Ks.	Un. Meth. Women
Ellen Coster	Auburn, Ks.	United Methodist Women
Bonnie Lewellen	Hutchinson, Ks.	United Methodist Women
Ruth Reber	700 Lincoln Topoka, Ks.	United Methodist Women
Lesta Krueger	Berryton, Ks.	United Methodist Women
Kay Arundley	Topoka	K-NEA
Ken Rogge	Paola	A B E
Margie Green	Topoka	Sea. Daniels sec.
J. M. O'Neil	Topoka	KSABO
M. D. McKENNEY	TOPOKA	USA - KS
Harold Gitts	Topoka	
Richard Funk	Topoka	KASB
Bill Merks	Wichita	U.S. 259
Helen Nachtgeal	Clay Center	U.S. 379
Helen Henty	Longford	"



STATE OF KANSAS

OFFICE OF THE ATTORNEY GENERAL

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ATTORNEY GENERAL

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TESTIMONY OF ATTORNEY GENERAL ROBERT T. STEPHAN

BEFORE THE SENATE EDUCATION COMMITTEE

SENATOR JOSEPH HARDER, CHAIRMAN

February 13, 1984, Room 254-E

I thank you and Senator Winter for the invitation to address the Senate Education Committee on the important issues before you affecting public education. Indeed, I appreciate the opportunity not only to respond to the specific question of the legal ramifications of removing budget limitations, but also to express my views on the other critical issues of public education embodied in Senate Bills 626, 617 and 475, among others. I share the concerns of many Kansans that we take steps to ensure high quality education for all Kansas students, regardless of the wealth of the district in which they reside.

From the time of statehood, Kansas' Constitution has recognized that the provision of public education is a function of the state and obtaining an education is a fundamental necessity for our children and for our society. Amendments to our Constitution have further bolstered the state's role. Our

current formula for equalization of state and local funds for the financing of education was drafted to fulfill the heritage our state Constitution represents. The formula embodies the philosophy that educational opportunities should be provided on an equalized basis, statewide.

Many have expressed concerns that the removal of budget limitations of school districts may cause unconstitutional inequality in educational opportunity in Kansas, rendering our school finance system itself unconstitutional. Such concerns are well-founded. With SB 626, the opportunity for all children of this state to receive the same quality of basic education is placed at risk. By removing the budget limitations on school district budgets, the "property-rich" districts will be capable of raising large sums of money for education, with a very minimal increase in their mill levy rates. "Property-poor" districts will be incapable of generating anywhere near the same amount of money for education, as the "property-rich" districts. The end result of this, over a period of years, will be substantial discrepancies in the amount of money expended per pupil in the various school districts of the state. These large discrepancies have been the subject of numerous court cases across the country, both at the federal and state levels. The Kansas Supreme Court, of course, has not ruled on the issue and it is impossible for me to predict, with any degree of certainty, the result our court would reach. While probably not per se uncon-

stitutional, I personally believe the removal of budget limitations in Kansas could result in a constitutionally impermissible system of school funding in only a few short years.

The United States Supreme Court, in San Antonio Independent School District v. Rodriguez, 411 U.S. 1, 93 S.Ct. 1278, 36 L.Ed.2d 16 (1973), determined that while the Texas school financing plan at that time resulted in disparities of per-pupil expenditures, it, nonetheless, was constitutional. It is important to remember that in Rodriguez the court found that education is a matter addressed by state constitutions, not the federal Constitution. Many legal scholars believe that Rodriguez may close the door to relief from the federal courts based upon unequalized expenditures per pupil for education.

However, the lack of relief in Rodriguez at the federal level does not, and has not, prevented relief from being granted at the state level. The appellate courts of a number of states have determined that their respective state's education-financing plan, which resulted in substantial disparities in per-pupil expenditures, violated the provisions of the state's constitution. This conclusion was reached by the appellate courts of California, New Jersey, Connecticut and Wyoming. However, the appellate courts of Oregon, Arizona, Michigan and Georgia, for example, have concluded that substantial disparities in per-pupil expenditures caused by local property tax input did not violate any provision of their respective state's constitutions. Despite similar constitutional provisions and analogous factual situations, the state court decisions have gone both ways. I would

also point out that the above two lists of states are not intended to represent complete lists of state court decisions. Our time has not been sufficient to conclude such exhaustive research.

I believe it is important to note that even in those cases where the courts have upheld unequalized education-financing plans, the courts have done so reluctantly. For example, the Georgia Supreme Court concluded its decision on this issue with the following statements:

Our holding that the current system of financing public education in Georgia is not unconstitutional should not be construed as an endorsement by this court of the status quo. Constitutions are designed to afford minimum protections to society. Plaintiffs have shown that serious disparities in educational opportunities exist in Georgia and that legislation currently in effect will not eliminate them. It is clear that a great deal more can be done and needs to be done to equalize educational opportunities in this state. For the present, however, the solutions must come from our lawmakers. [Emphasis added.]

Likewise, the Oregon Supreme Court ended its decision by saying:

We hold that the Oregon system of school financing does not violate the Oregon Constitution. Our decision should not be interpreted to mean that we are of the opinion that the Oregon system of school financing is politically or educationally desirable. Our only role is to pass upon its constitutionality.

The U.S. Supreme Court in Rodriguez said:

We hardly need add that this Court's action today is not to be viewed as placing its judicial imprimatur on the status quo. The need is apparent for reform in tax systems which may well have relied too long and too heavily on the local property tax. And certainly innovative thinking as to public education, its methods, and its funding is necessary to assure both a higher level of quality and greater

uniformity of opportunity. These matters merit the continued attention of the scholars who already have contributed much by their challenges. But the ultimate solutions must come from the lawmakers and from the democratic pressures of those who elect them.

Thus, regardless of whether a system of education financing is found by the courts to be constitutional, it is the duty of the Legislature to ensure that it results in equal educational opportunity and is in the best interests of the people of this state and their posterity. I hope we don't lose sight of the purpose of providing public education -- ensuring a quality education for all our children, for their benefit and ours as well. I believe removal of budget limitation in our financing system could be considered by the courts to be contrary to our strong Kansas heritage of progressive and equal policies in education which would bear on the constitutionality of the state funding mechanism.

Allow me to conclude by adding my comments in regard to the salaries we in Kansas pay our public school teachers. Frequently I visit the public schools of our state to speak to and respond to questions from students in classes and assemblies. On the whole the students with whom I visit are bright and well educated. They ask serious, probing questions. I am impressed with the majority of teachers I meet, as well. Most are doing a good job. Our system of education clearly is not a failure.

I believe those who say it is, citing the "Nation at Risk" report, are taking unfounded liberties with that report. The report is not an indictment of education, it is a warning. In



Kansas it is a further warning to view our 36th ranking among states in teachers' salaries. If we continue to slip lower among the states in teachers' salaries, if teachers' salaries continue to slip lower in comparison to other professions, I wonder how much longer I will be able to say our system is not a failure. Salaries must be raised at least to the national average for the teaching profession so that we will retain our good teachers and enhance their morale. In light of my previous comments on equality of educational opportunity, I believe the state should provide for such an increase in salary with state funds. I believe Kansas taxpayers are willing to pay for adequate compensation of teachers. We also should establish stricter standards for those entering the profession and for in-service opportunities.

Once we have attained at least the national average for teacher salaries, then and only then do I believe the concept of merit pay should be introduced. Merit pay is a wonderful theory and may be palatable to the public, but we in state government, through our own experience, should understand the difficulty of its implementation.

Thank you for this opportunity to present the legal issues addressed in this letter, and thank you for your indulgence in listening to a summary of my views on public education.

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 1984-85

	Estimated Current Law 1983-84	Proposed Plan 1984-85	Current Law	Proposed Plan
USD General Fund	\$ -----	\$ 1,120,646	Basic Budget Control	5%-15% plus prior year's increases in social security, utilities, & unused budget authority
Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority	-----	2,000	Decline in Enrollment	4%-8% plus 2% for teacher salaries and prior year's increases in social security, utilities, & unused budget authority
TOTAL	\$ 1,031,986	\$ 1,122,646		Same
General State Aid				
Basic	\$ 375,874	\$ 414,729		
Additional Guarantee	182	47		
Subtotal	\$ 376,056	\$ 414,776		
Allowance for appeals, social security, utilities, enrollment increases, and unused budget authority	-----	1,280	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)
TOTAL	\$ 376,056	\$ 416,056		Same
Income Tax Rebate	89,300	103,600	Local Effort Rate	1.361%
TOTAL, Gen. Aid & Rebate	\$ 465,356	\$ 519,656	District Wealth	One-year adjusted valuation and 100% of taxable income
Transportation Aid	38,502	41,300	Income Tax Rebate	20% of liability before credits for taxes paid to another state. 85% of rebate included as local effort
GRAND TOTAL	\$ 503,858	\$ 560,956	P.L. 874	Percent of local revenue equalized to total local revenue
Increase over 1983-84		57,098	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
State Aid Ratio (b)	36.4%	37.1%	Appeals	Construction, spec. ed., utilities, transportation, enrollment, elem. guidance, & bilingual ed.
State Aid and Income Tax Ratio (c)	45.1%	46.3%	Transfers from General Fund	Transportation, spec. ed., driver training, adult ed., adult supp., food service, voc. ed., capital outlay, & bilingual ed.
Est. Property Tax Increase	\$ 40,000	\$ 44,000	Enrollment Categories	0-199.9
Est. KPERS Requirement	38,326	41,246		200-399.9
Est. KPERS Increase Over 1983-84	-----	2,920		400-1,899.9*
				1,900-9,999.9
				10,000 and over

- (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 L8433  
February 7, 1984

\*Linear transition for school districts with enrollment of 400-1,899.9 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. 1984-85 will be the final year of the phase in.

COLUMN EXPLANATION

- Column 1 - Estimated September 15, 1984, FTE enrollment
- 2 - 1983-84 estimated general fund budget per pupil
- 3 - 1984-85 estimated computed general fund budget per pupil utilizing the following medians.
- |   |        |         |         |
|---|--------|---------|---------|
| Under 400 (use 200 to 399.9 median category)  | \$3543 |         |         |
| 400-1899 (use the linear transition between the medians for under 400 and 1900-9999.9 categories) | \$3543 | -.83733 | (E-400) |
| 1900-9999 (use 1900 to 9999.9 category median)  | \$2287 |         |         |
| 10,000 and over (use 10,000 and over category median)   | \$2547 |         |         |
- 4 - 1983-84 estimated general fund budget
- 5 - 1984-85 estimated general fund budget utilizing budget controls of 4% - 8% plus 2% additional for teachers' salaries
- 6 - Difference (Column 5 - 4)
- 7 - 1983-84 estimated general (basic) state aid
- 8 - 1983-84 estimated additional guarantee (grandfather clause)
- 9 - 1983-84 estimated income tax rebate
- 10 - 1983-84 estimated total state aid (Columns 7 + 8 + 9)
- 11 - 1984-85 estimated general (basic) state aid (The local effort rate is determined by the amount of money appropriated.) District wealth will include the average of adjusted valuation and taxable income.
- 12 - 1984-85 estimated additional guarantee (grandfather clause)
- 13 - 1984-85 estimated income tax rebate
- 14 - 1984-85 estimated total state aid (Columns 11 + 12 + 13)
- 15 - Difference (Column 14 - 10)
- 16 - 1983-84 millage equivalency of Column 15 (Column 15 divided by assessed valuation)
- 17 - 1983-84 general fund mill rate
- 18 - 1984-85 estimated general fund mill rate based on the 1983 assessed valuation

COUNTY NAME	#	BUDGET PER PUPIL			GENERAL FUND BUDGET			1983-84			ESTIMATED 1984-85			TAX RATE					
		EST ENROLL	1983-84	1984-85	EST 1983-84	EST 1984-85	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	1983	EST 1984
ALLEN	001																		
HARMATON VALLEY	256	299.0	3,781.20	4,128.72	1,164,610	1,234,486	69,876	385,887	0	59,808	445,695	464,593	0	67,575	532,168	36,473	6.16	49.41	44.93
IOLA	257	1,800.0	2,239.01	2,490.28	4,075,000	4,482,496	407,496	2,354,912	0	248,814	2,603,726	2,599,634	0	283,740	2,883,376	279,648	8.72	39.09	44.61
HUMBOLDT	258	550.0	3,001.86	3,314.06	1,657,027	1,822,732	165,705	802,948	0	91,561	894,509	994,024	0	105,551	1,099,575	205,066	11.69	39.25	37.71
ANDERSON	002																		
GARNETT	365	1,052.0	2,890.85	3,174.76	3,041,179	3,339,848	298,669	1,112,457	0	197,084	1,309,541	1,429,697	0	223,671	1,653,368	343,827	10.84	47.55	49.18
CREST	479	260.0	3,615.90	4,031.87	988,950	1,048,287	59,337	481,300	0	31,471	512,771	545,903	0	36,077	581,980	69,209	7.20	43.02	44.59
ATCHISON	003																		
ATCHISON CO COMM SCHOOLS	377	940.0	2,922.29	3,214.52	2,653,442	3,021,649	368,207	1,355,593	0	78,569	1,434,162	1,691,422	0	88,413	1,779,835	345,673	21.73	55.91	70.89
ATCHISON PUBLIC SCHOOLS	409	1,617.0	2,704.82	2,867.11	4,300,658	4,636,117	335,459	2,012,289	0	319,156	2,331,445	2,329,815	0	365,477	2,695,292	363,847	12.04	55.60	56.00
BARBER	004																		
BARBER COUNTY NORTH	254	801.0	3,000.49	3,300.54	2,365,584	2,643,733	278,149	255,575	0	216,908	472,403	406,695	0	253,820	660,515	188,032	3.94	39.75	38.50
SOUTH BARBER	255	375.0	3,473.67	3,754.19	1,280,046	1,407,821	127,775	0	0	102,004	102,004	82,558	0	119,515	202,073	100,069	4.06	45.58	46.06
BARTON	005																		
CLAFLIN	354	249.0	4,072.49	4,628.90	1,087,356	1,152,596	65,240	0	0	81,743	81,743	0	0	93,931	93,931	12,188	0.36	27.62	28.80
ELLINWOOD PUBLIC SCHOOLS	355	520.5	3,191.81	3,575.07	1,691,658	1,860,825	169,167	314,041	0	155,308	469,349	358,807	0	182,588	541,395	72,046	1.93	33.15	32.91
GREAT BEND	428	3,425.0	2,272.12	2,426.26	7,789,516	8,309,925	520,409	1,707,122	0	1,093,379	2,800,501	1,462,645	0	1,275,832	2,738,477	-62,024	-0.60	39.00	49.17
HOISINGTON	431	730.0	2,993.94	3,324.92	2,206,533	2,427,192	220,659	340,927	0	188,013	520,940	429,794	0	217,017	646,811	117,871	2.82	41.83	39.58
BOURBON	006																		
FT SCOTT	234	1,895.0	2,240.34	2,512.80	4,402,271	4,761,765	359,494	2,028,704	0	361,623	2,390,327	2,112,032	0	416,233	2,528,265	137,938	3.88	51.99	56.27
UNIONTOWN	235	521.0	2,799.21	3,079.13	1,458,387	1,604,227	145,840	877,855	0	47,246	925,101	1,003,112	0	52,854	1,055,966	130,865	11.55	41.95	43.21
BROWN	007																		
HIAWATHA	415	1,050.0	2,868.11	3,162.73	3,018,973	3,320,869	301,896	988,107	0	185,640	1,173,747	1,232,440	0	214,227	1,446,667	272,920	10.17	62.90	63.30
BROWN COUNTY	430	665.0	2,818.71	3,116.90	1,884,308	2,072,738	188,430	1,132,341	0	66,959	1,199,300	1,299,856	0	75,873	1,375,729	176,429	13.99	46.60	50.49
BUTLER	008																		
LEON	285	640.0	2,674.05	2,941.45	1,690,000	1,882,528	192,528	840,602	0	78,302	918,904	960,435	0	89,510	1,049,945	131,041	6.88	37.74	39.65
REMINGTON-WHITWATER	206	545.0	3,185.64	3,504.20	1,721,836	1,909,789	187,953	519,888	0	102,662	622,550	659,966	0	116,288	776,254	153,704	6.60	47.59	45.35
CIRCLE	375	1,140.0	2,810.39	3,099.56	3,212,280	3,533,504	321,224	1,298,705	0	182,020	1,480,725	1,491,391	0	206,447	1,697,838	217,113	4.25	33.14	32.98
ANDOVER	385	1,393.0	2,582.24	2,840.46	3,506,686	3,956,761	450,075	1,633,668	0	249,700	1,883,368	1,824,981	0	289,123	2,114,104	230,736	10.71	68.43	75.66
ROSE HILL PUBLIC SCHOOLS	394	1,159.5	2,807.35	3,088.09	3,162,477	3,580,640	418,163	2,176,079	0	142,913	2,318,992	2,440,533	0	162,914	2,603,447	284,455	22.72	65.66	69.06
DOUGLASS PUBLIC SCHOOLS	396	570.0	2,902.44	3,192.69	1,628,849	1,819,833	190,984	1,043,237	0	83,505	1,126,742	1,142,490	0	93,700	1,236,190	109,448	8.89	43.88	42.91
AUGUSTA	402	1,570.0	2,592.05	2,843.82	4,212,088	4,464,801	252,713	2,027,433	0	403,017	2,430,450	2,081,141	0	464,359	2,545,500	115,050	3.89	47.61	58.61
EL DORADO	490	2,050.0	2,348.69	2,499.69	4,834,305	5,124,364	290,059	1,756,031	0	598,578	2,354,609	1,752,953	0	701,297	2,454,250	99,641	1.93	39.01	47.11
FLINTHILLS	492	263.0	3,699.62	3,921.59	972,999	1,031,378	58,379	360,315	0	25,894	386,209	365,761	0	28,972	394,733	8,524	0.63	45.54	44.61
CHASE	009																		
CHASE COUNTY	284	550.0	2,903.81	3,200.00	1,600,000	1,759,999	159,999	227,440	0	71,235	298,675	474,607	0	80,954	555,561	256,886	9.20	51.55	39.79



COUNTY NAME DISTRICT NAME	#	(1) (2) (3)   (4) (5) (6)   (7) (8) (9)   (10) (11) (12)   (13) (14) (15)   (16) (17) (18)																	
		BUDGET PER PUPIL			GENERAL FUND BUDGET			1983-84			ESTIMATED 1984-85			TAX RATE					
		EST ENROLL	EST 1983-84	EST 1984-85	EST 1983-84	EST 1984-85	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	EST 1983	EST 1984
CHAUTAUQUA	010																		
CHAUTAUQUA COUNTY COMMUNITY	285	210.0	2,904.16	3,194.57	603,195	670,860	67,665	171,342	0	29,270	200,612	215,839	0	33,412	249,251	48,639	5.85	41.30	46.21
	286	490.0	3,016.58	3,433.36	1,529,405	1,682,368	152,943	490,131	0	110,590	600,721	579,038	0	128,395	707,433	106,712	6.27	35.90	50.88
CHEROKEE	011																		
RIVERTON	404	690.0	3,029.35	3,332.29	2,076,620	2,299,280	222,660	1,507,548	0	40,664	1,548,212	1,709,769	0	45,246	1,755,015	206,803	18.88	39.80	44.84
COLUMBUS	493	1,320.0	2,779.04	2,947.85	3,640,548	3,891,162	250,614	1,494,569	0	165,102	1,659,671	1,739,493	0	186,299	1,925,792	266,121	10.38	65.30	68.21
GALENA	499	750.0	2,949.50	3,270.41	2,229,821	2,452,804	222,983	1,815,139	0	82,693	1,897,832	2,003,824	0	92,154	2,095,978	198,146	43.61	44.50	68.72
BAXTER SPRINGS	508	905.0	2,835.66	3,119.22	2,546,426	2,822,894	276,468	1,799,900	0	127,688	1,927,588	2,019,795	0	144,611	2,164,406	236,818	24.69	41.83	59.53
CHEYENNE	012																		
CHEYLIN	103	222.0	4,909.48	5,204.05	1,087,450	1,155,299	67,849	0	5,950	41,520	471,470	0	50,396	50,396	2,926	0.18	61.13	63.88	
ST FRANCIS COMMUNITY SCHOOLS	297	454.0	2,819.27	3,128.52	1,291,224	1,420,350	129,126	73,197	0	62,935	136,132	329,509	0	72,266	401,775	265,643	16.34	57.65	58.87
CLARK	013																		
MINNEOLA	219	190.0	3,724.30	4,176.32	748,584	793,500	44,916	44,519	0	37,007	81,526	41,107	0	42,193	83,300	1,774	0.09	34.71	36.36
ASHLAND	220	260.5	3,986.46	4,452.75	1,094,284	1,159,941	65,657	0	0	94,556	94,556	0	0	114,362	114,362	19,806	0.49	22.71	24.43
CLAY	014																		
CLAY CENTER	379	1,550.0	2,662.89	2,822.67	4,126,145	4,375,139	248,994	1,692,682	0	233,461	1,926,143	1,837,628	0	269,224	2,106,852	180,709	5.37	50.72	61.55
CLOUD	015																		
CONCORDIA	333	1,300.0	2,767.58	3,034.85	3,721,016	3,944,268	223,250	1,629,475	0	250,369	1,879,844	1,910,844	0	291,938	2,202,782	322,938	10.09	56.06	49.63
SOUTHERN CLOUD	334	270.0	3,967.94	4,392.96	1,118,960	1,186,098	67,138	312,038	0	40,368	352,406	449,589	0	45,933	495,522	143,116	11.14	51.90	50.50
COFFEY	016																		
LEBO-WAVERLY	243	531.0	2,839.33	3,179.15	1,534,657	1,688,127	153,470	884,053	0	85,383	969,439	986,700	0	97,519	1,084,219	114,780	11.14	48.97	55.15
BURLINGTON	244	795.0	3,151.85	3,403.78	2,505,717	2,706,005	200,288	0	0	177,807	177,807	0	0	201,509	201,509	23,702	0.09	9.38	9.76
LERDY-GRIDLEY	245	365.0	3,051.89	3,403.07	1,129,199	1,242,120	112,921	379,130	0	73,616	452,746	450,078	0	86,954	537,032	84,286	4.83	38.33	37.55
COMANCHE	017																		
COMANCHE COUNTY	300	420.0	4,053.88	4,297.12	1,700,603	1,804,790	104,187	0	0	97,685	97,685	0	0	112,465	112,465	14,780	0.28	30.21	30.39
COMLEY	018																		
CENTRAL	462	400.0	2,875.20	3,423.65	1,244,960	1,369,450	124,490	563,898	0	56,638	643,534	657,961	0	65,264	723,225	79,691	5.30	41.39	39.58
UDALL	463	385.0	2,834.75	3,146.58	1,101,300	1,211,432	110,132	686,658	0	62,702	729,360	740,911	0	70,433	811,344	81,984	9.81	46.61	43.54
WINFIELD	465	2,150.0	2,314.79	2,453.68	4,937,920	5,275,412	337,492	1,962,825	0	509,296	2,472,121	2,116,057	0	586,615	2,702,672	230,551	4.48	45.77	45.27
ARKANSAS CITY	470	3,030.0	2,191.69	2,410.86	6,470,956	7,304,906	833,950	2,887,874	0	573,959	3,461,833	3,409,272	0	656,913	4,066,185	604,352	10.26	44.24	50.35
DEXTER	471	142.0	4,559.08	5,189.96	695,259	736,975	41,716	199,746	0	15,792	215,538	230,621	0	18,117	248,738	33,200	3.25	41.34	44.78
CRAWFORD	019																		
NORTHEAST	246	555.0	2,699.82	3,012.62	1,520,000	1,672,003	152,003	944,366	0	76,432	1,020,798	1,078,669	0	85,544	1,164,213	143,415	20.92	61.40	61.52
CHEROKEE	247	760.0	3,114.49	3,475.30	2,402,832	2,641,230	238,398	1,228,471	0	75,521	1,303,992	1,469,993	0	84,671	1,554,664	250,672	18.06	63.94	69.21
GIRARD	248	1,074.0	2,825.89	3,175.05	3,100,000	3,410,003	310,003	1,779,369	0	113,747	1,893,116	2,111,349	0	129,321	2,240,670	347,554	21.65	33.60	66.93
FRONTENAC PUBLIC SCHOOLS	249	410.0	2,967.10	3,434.96	1,280,305	1,408,334	128,029	783,769	0	68,711	852,480	882,888	0	77,323	960,211	107,731	18.57	51.24	66.09
PITTSBURG	250	2,790.0	2,218.71	2,466.70	6,302,256	6,882,105	579,849	2,832,093	0	657,944	3,490,037	3,019,755	0	758,926	3,778,681	288,644	6.68	55.62	63.31

COUNTY NAME	#	BUDGET PER PUPIL			GENERAL FUND BUDGET			1983-84			ESTIMATED 1984-85			TAX RATE					
		EST ENROLL	1983-84	1984-85	1983-84	1984-85	DIFF	BASIC AID	ADDITIONAL GUARANTEE	INCOME TAX REBATE	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	INCOME TAX REBATE	TOTAL STATE AID	DIFF (14-10)	MILLI EQUIV	1983	1984
.....																			
DECATUR	020																		
OBERLIN	294	664.0	2,768.63	3,064.75	1,850,000	2,034,996	184,996	124,261	0	130,473	254,734	396,204	0	149,111	545,315	290,581	10.75	46.78	51.09
PRAIRIE HEIGHTS	295	122.0	3,923.52	4,244.16	488,478	517,787	29,309	0	8,707	22,338	31,045	26,613	0	25,334	51,947	20,902	2.73	56.44	57.57
DICKINSON 021																			
SOLOMON	393	365.0	3,144.43	3,568.64	1,181,486	1,299,632	118,146	574,825	0	42,855	617,680	675,152	0	48,891	724,043	106,363	10.62	53.21	54.59
ABILENE	435	1,395.0	2,736.15	2,900.32	3,791,760	4,045,966	254,106	2,138,004	0	251,236	2,389,240	2,324,518	0	284,764	2,609,282	220,042	8.96	41.02	52.08
CHAPMAN	473	1,150.0	2,719.79	3,054.55	3,215,610	3,537,170	321,560	1,320,510	0	117,258	1,437,768	1,673,425	0	132,062	1,805,487	367,719	12.44	53.17	52.63
RURAL VISTA	481	392.5	2,950.86	3,341.05	1,192,149	1,311,364	119,215	460,511	0	47,473	507,984	643,034	0	53,788	696,822	188,838	15.95	57.56	47.14
HERINGTON	487	534.0	2,966.37	3,412.72	1,656,718	1,822,391	165,673	1,084,234	0	80,016	1,164,250	1,223,390	0	89,792	1,313,182	148,932	14.82	47.75	45.56
DONIPHAN 022																			
MATHENA	408	475.0	2,972.12	3,269.33	1,402,244	1,552,932	150,688	929,241	0	66,419	995,660	1,045,867	0	75,449	1,121,316	125,656	23.25	44.92	72.58
HIGHLAND	425	295.0	3,553.92	3,907.63	1,087,500	1,152,751	65,251	397,510	0	30,585	628,103	617,094	0	34,886	651,980	23,877	4.56	58.00	89.74
TROY PUBLIC SCHOOLS	429	370.0	3,143.19	3,563.11	1,198,500	1,318,340	119,849	747,689	0	50,713	798,402	822,224	0	56,997	879,221	80,819	17.10	47.83	86.09
MIDWAY SCHOOLS	433	225.0	3,540.32	3,864.02	819,583	869,405	49,822	215,421	0	29,699	245,120	198,868	0	34,459	233,327	-11,793	-1.87	69.00	95.43
ELWOOD	486	244.0	3,534.65	3,755.41	847,610	916,320	68,710	543,209	0	17,826	661,035	667,435	0	19,943	687,378	26,343	3.44	26.55	28.79
DOUGLAS 023																			
BALDWIN CITY	348	860.0	2,796.88	3,076.57	2,400,000	2,645,850	245,850	1,400,460	0	123,910	2,000,000	1,528,829	0	140,433	1,669,262	192,868	15.64	56.82	69.58
EUDORA	491	701.0	2,928.57	3,221.43	2,050,000	2,258,222	208,222	1,000,835	0	87,072	1,483,907	1,549,072	0	97,282	1,646,354	162,447	23.78	55.03	77.71
LAWRENCE	497	6,855.0	2,240.26	2,423.29	15,269,580	16,611,653	1,342,073	4,291,188	0	1,799,581	6,090,769	4,463,466	0	2,058,878	6,522,344	431,575	2.52	46.15	53.06
EDWARDS 024																			
KINSLEY-OFFERLE	347	350.0	4,115.45	4,362.38	1,408,306	1,526,833	118,527	0	0	115,718	115,718	164,999	0	134,004	299,003	183,285	11.85	80.43	75.22
LEWIS	502	202.5	3,287.54	3,616.29	665,726	732,299	66,573	0	0	43,264	43,264	0	0	50,310	50,310	7,046	0.36	29.70	33.40
ELK 025																			
WEST ELK	282	500.0	2,873.90	3,234.00	1,470,000	1,617,000	147,000	421,951	0	90,996	512,947	535,439	0	103,093	638,532	125,585	6.37	42.10	45.77
ELK VALLEY	283	179.0	3,394.04	4,000.41	650,977	716,074	65,097	348,314	0	20,179	368,493	402,625	0	23,162	425,787	57,294	11.58	45.51	54.33
ELLIS 026																			
ELLIS	388	440.0	2,901.50	3,317.87	1,327,148	1,459,861	132,713	238,787	0	99,794	338,581	254,333	0	115,455	369,788	31,207	0.84	26.29	27.35
VICTORIA	432	434.0	2,971.30	3,317.38	1,308,856	1,439,743	130,887	334,799	0	97,915	432,714	431,370	0	112,686	544,056	111,342	5.19	42.18	38.89
HAYS	489	3,070.0	2,174.77	2,392.25	6,564,536	7,344,208	779,672	867,231	0	919,275	1,786,506	917,646	0	1,053,174	1,970,820	184,314	1.89	44.32	50.61
ELLSWORTH 027																			
ELLSWORTH	327	698.0	2,895.63	3,253.64	2,064,584	2,271,040	206,456	913,293	0	115,389	1,028,682	1,029,637	0	131,053	1,160,690	132,008	6.42	52.03	59.24
LORRAINE	328	536.0	4,175.11	4,425.61	2,193,602	2,345,573	151,971	0	0	98,563	98,563	0	0	113,271	113,271	14,708	0.25	36.03	36.72
FINNEY 028																			
HOLCOMB	363	550.0	3,561.69	3,775.39	1,917,971	2,076,465	158,494	0	0	44,932	44,932	0	0	50,000	50,000	5,068	0.04	18.52	15.80
GARDEN CITY	457	5,050.0	2,360.91	2,502.57	11,691,240	12,637,979	946,739	4,369,973	0	991,641	5,361,614	4,635,821	0	1,146,352	5,782,173	420,559	2.71	37.78	41.58
FORD 029																			
SPEARVILLE-WINDTHORST	381	265.0	3,481.13	3,748.30	903,000	993,299	90,299	325,309	0	28,920	354,229	423,191	0	32,588	455,779	101,550	10.72	53.22	53.56
DODGE CITY	443	4,000.0	2,256.55	2,423.61	8,740,963	9,694,440	953,477	3,313,626	0	721,135	4,034,761	3,921,068	0	831,182	4,752,250	717,489	8.02	48.14	50.33
BUCKLIN	459	250.0	3,174.60	3,520.00	800,000	879,999	79,999	95,570	0	47,090	142,660	184,906	0	53,919	238,825	96,165	6.00	44.93	38.05

COUNTY NAME DISTRICT NAME	#	BUDGET PER PUPIL		GENERAL FUND BUDGET				1983-84			ESTIMATED 1984-85				TAX RATE				
		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 (14-10)	MILLI EQUIV	1983	EST 1984	
		9-15-84	1983-84	1984-85	1983-84	1984-85	(5-4)												
FRANKLIN	030																		
WEST FRANKLIN	287	697.0	2,898.31	3,245.32	2,056,353	2,261,985	205,632	1,019,574	0	55,356	1,074,930	1,319,401	0	61,481	1,380,882	305,952	23.62	70.15	57.61
CENTRAL HEIGHTS	288	500.0	2,790.40	3,223.01	1,465,000	1,611,503	146,503	825,607	0	58,723	884,330	997,225	0	65,556	1,062,781	178,451	19.05	41.90	50.39
WELLSVILLE	289	634.0	2,974.40	3,271.84	1,877,440	2,074,347	196,907	885,993	0	103,372	989,365	1,119,375	0	117,190	1,236,565	247,200	19.19	57.94	52.80
OTTAWA	290	2,042.5	2,235.30	2,429.00	4,576,563	4,961,239	384,676	2,209,676	0	349,236	2,558,912	2,506,489	0	395,337	2,901,826	342,914	10.50	55.56	56.52
GEARY	031																		
JUNCTION CITY	475	6,380.0	2,278.89	2,424.06	14,484,176	15,465,503	981,327	8,958,972	0	542,964	9,501,936	9,340,579	0	622,625	9,963,204	461,268	8.77	27.30	55.91
GOVE	032																		
GRINNELL PUBLIC SCHOOLS	291	194.0	3,936.57	4,387.85	803,061	851,243	48,182	126,987	0	20,870	147,857	171,160	0	24,474	195,634	47,777	6.17	62.52	79.16
GRAINFIELD	292	246.0	3,807.62	4,093.49	950,000	1,006,999	56,999	6,392	36,791	23,620	66,803	123,940	0	27,355	151,295	84,492	7.06	74.75	68.26
QUINTER PUBLIC SCHOOLS	293	315.0	3,166.15	3,560.16	1,019,500	1,121,449	101,949	168,002	0	43,511	211,513	253,883	0	49,810	303,693	92,180	6.25	55.13	50.41
GRAHAM	033																		
WEST GRAHAM-MORLAND	280	132.5	5,237.06	5,907.40	738,426	782,730	44,304	0	7,736	27,508	35,244	0	0	32,421	32,421	-2,823	-0.19	40.81	46.60
HILL CITY	281	539.0	3,692.32	3,913.86	1,990,163	2,109,571	119,408	262,770	0	103,747	366,517	589,221	0	121,915	711,136	344,619	11.63	50.85	43.84
GRANT	034																		
ULYSSES	214	1,420.0	2,861.96	3,033.68	4,058,263	4,307,826	249,563	0	0	256,808	256,808	0	0	296,615	296,615	39,807	0.26	22.60	24.31
GRAY	035																		
CIMARRON-ENSIGN	182	570.0	3,141.97	3,504.68	1,816,059	1,997,666	181,607	456,430	0	87,811	544,241	625,561	0	100,852	726,413	182,172	9.05	59.99	58.82
MONTEZUMA	371	172.0	4,492.31	4,761.85	730,000	819,038	89,038	0	6,763	36,598	43,361	36,209	0	42,640	78,849	35,488	3.23	57.88	63.18
COPELAND	476	116.0	5,903.89	6,339.05	693,707	735,330	41,623	0	3,551	22,275	25,826	0	239	26,346	26,585	759	0.07	62.61	63.95
INGALLS	477	190.0	3,288.66	3,693.68	638,000	701,799	63,799	0	0	31,275	31,275	21,033	0	36,712	57,745	26,470	1.69	38.28	38.84
GREELEY	036																		
GREELEY COUNTY	200	310.0	3,777.11	4,026.98	1,177,704	1,248,363	70,659	0	0	62,178	62,178	0	0	72,367	72,367	10,189	0.27	27.12	30.10
GREENWOOD	037																		
MADISON-VIRGIL	386	358.0	3,503.55	3,754.79	1,235,000	1,344,215	109,215	524,385	0	69,994	594,379	628,448	0	81,794	710,242	115,863	9.23	53.31	46.01
EUREKA	389	808.0	3,094.73	3,424.47	2,531,488	2,766,975	235,487	909,280	0	187,184	1,096,464	1,031,711	0	220,314	1,252,025	155,561	5.96	52.43	52.34
HAMILTON	390	146.5	3,315.36	3,646.90	472,439	534,271	61,832	88,904	0	20,060	108,964	135,847	0	23,181	159,028	50,064	5.29	38.71	35.57
HAMILTON	038																		
SYRACUSE	494	450.0	3,240.67	3,564.73	1,422,655	1,604,129	181,474	0	0	75,140	75,140	0	0	89,603	89,603	14,463	0.36	31.89	35.97
HARPER	039																		
ANTHONY-HARPER	361	1,045.0	2,823.64	3,143.15	2,986,000	3,284,595	298,595	251,604	0	227,880	479,484	297,243	0	262,651	559,894	80,410	1.87	59.00	58.97
ATTICA	511	165.0	4,255.63	4,510.97	695,795	744,310	48,515	0	0	57,910	57,910	0	0	66,239	66,239	8,329	0.34	28.27	26.22
HARVEY	040																		
BURRTON	369	265.0	3,582.60	3,797.55	938,641	1,006,351	67,710	348,297	0	51,795	400,092	444,731	0	58,439	503,170	103,078	9.51	45.68	42.83
NEWTON	373	2,900.0	2,324.95	2,489.09	6,809,781	7,218,374	408,593	2,942,344	0	682,726	3,625,070	2,992,618	0	776,090	3,768,708	143,638	2.88	49.21	62.88
SEDGWICK PUBLIC SCHOOLS	439	388.0	3,385.12	3,723.63	1,293,115	1,444,768	151,653	776,022	0	74,477	850,499	909,932	0	84,478	994,410	143,911	27.37	61.60	77.31
HALSTEAD	440	638.0	3,013.55	3,320.10	1,925,658	2,118,221	192,563	811,340	0	120,328	931,668	987,089	0	139,059	1,126,148	194,480	12.86	62.60	60.27
HESSTON	460	735.0	2,796.50	3,105.45	2,075,000	2,282,503	207,503	1,008,097	0	112,096	1,120,193	1,167,805	0	127,170	1,294,975	174,782	6.81	36.70	36.05

COUNTY NAME	#	BUDGET PER PUPIL			GENERAL FUND BUDGET				1983-84				ESTIMATED 1984-85				TAX RATE		
		EST ENROLL 9-15-84	1983-84	1984-85	1983-84	EST 1984-85	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	1983	EST 1984
.....																			
HASKELL	041																		
SUBLETTE	374	449.0	3,438.00	3,719.95	1,507,561	1,670,258	162,697	0	0	82,588	82,588	0	0	99,706	99,706	17,110	0.46	34.18	40.95
SATANTA	507	365.0	3,807.47	4,155.34	1,430,846	1,516,699	85,853	0	0	78,288	78,288	0	0	90,214	90,214	11,926	0.16	16.52	17.84
HODGEMAN																			
JETMORE	042																		
HANSTON	227	255.5	3,823.71	4,053.13	475,428	1,035,575	60,147	0	0	48,337	48,337	14,233	0	55,982	70,215	21,878	0.91	37.98	38.10
	228	131.0	4,876.91	5,189.26	641,314	679,793	38,479	0	0	18,932	18,932	0	0	22,395	22,395	3,463	0.22	40.17	40.62
JACKSON																			
NORTH JACKSON	043																		
HOLTON	335	910.0	2,809.88	3,009.99	1,432,633	1,575,899	143,262	974,665	0	26,141	1,000,186	1,079,587	0	28,986	1,108,573	108,387	15.32	47.39	61.05
MAYETTA	336	890.0	2,826.83	3,109.52	2,473,473	2,767,473	294,000	1,483,014	0	129,949	1,612,963	1,668,156	0	147,330	1,815,486	202,523	14.81	49.26	62.20
	337	793.0	2,892.66	3,203.19	2,309,211	2,540,127	230,916	1,635,079	0	69,866	1,704,945	1,791,049	0	77,915	1,868,964	164,019	22.05	49.44	69.00
JEFFERSON																			
VALLEY FALLS	044																		
JEFFERSON COUNTY NORTH	338	417.7	2,935.48	3,229.03	1,226,152	1,348,766	122,614	837,073	0	52,661	889,734	934,508	0	59,719	994,227	104,493	18.86	46.32	56.79
JEFFERSON WEST	339	395.0	3,155.28	3,536.71	1,270,000	1,397,001	127,001	831,212	0	38,632	869,844	925,510	0	43,687	969,197	99,353	16.13	54.96	61.45
OSKALOOSA PUBLIC SCHOOLS	340	755.0	2,967.41	3,359.26	2,305,677	2,536,245	230,568	1,639,176	0	91,970	1,731,146	1,763,231	0	103,142	1,866,373	135,227	16.54	62.44	68.65
MCLOUTH	341	442.0	2,729.13	3,032.60	1,218,557	1,340,411	121,854	755,363	0	49,747	805,110	836,079	0	55,929	892,007	86,897	10.96	55.45	49.35
PERRY PUBLIC SCHOOLS	342	460.0	3,000.65	3,300.71	1,378,800	1,518,327	139,527	949,901	0	55,398	1,005,299	1,050,027	0	61,549	1,111,576	106,277	14.72	42.55	49.46
	343	775.0	3,042.61	3,346.87	2,358,025	2,593,824	235,799	1,416,478	0	113,931	1,530,409	1,578,081	0	129,542	1,707,623	177,214	13.74	61.47	60.01
JEWELL																			
WHITE ROCK	045																		
HANKATO	104	240.0	4,401.75	4,879.71	1,104,840	1,171,131	66,291	51,800	0	25,734	77,534	86,813	0	30,061	116,874	39,340	3.47	88.57	87.80
JEWELL	278	305.0	3,554.69	3,823.56	1,100,176	1,166,187	66,011	523,095	0	42,964	568,059	577,058	0	49,204	626,262	60,203	7.39	64.40	61.15
	279	197.0	4,255.52	4,510.85	838,337	888,637	50,300	142,732	0	33,634	176,366	187,385	0	39,455	226,840	50,474	6.26	72.90	77.77
JOHNSON																			
SOUTHEAST JOHNSON CO	046																		
SPRING HILL	229	4,098.0	2,901.74	3,075.84	10,713,515	12,604,792	1,891,277	4,264,072	0	680,394	4,944,466	4,952,375	0	783,017	5,735,392	790,926	8.94	59.39	69.74
GARDNER-EDGERTON-ANTIOCH	230	1,225.0	2,747.61	3,022.37	3,294,379	3,702,403	408,024	2,084,422	0	146,457	2,230,879	2,434,189	0	164,774	2,598,963	368,084	32.66	79.31	83.52
DESOTO	231	1,557.4	2,677.52	2,838.17	4,169,970	4,420,166	250,196	2,382,740	0	242,957	2,625,697	2,523,127	0	276,646	2,799,773	174,076	7.56	65.27	62.02
OLATHE	232	1,657.5	2,478.96	2,642.73	4,098,957	4,380,325	281,368	2,503,299	0	181,125	2,684,424	2,713,701	0	206,250	2,919,951	235,527	13.51	66.21	68.52
SHAWNEE MISSION PUBLIC SCHOO	233	10,200.5	2,673.29	2,833.69	25,478,859	28,905,055	3,426,196	13,307,805	0	1,606,040	14,913,845	16,321,501	0	1,820,716	18,142,217	3,228,372	20.44	49.17	60.51
	512	28,900.0	2,663.51	2,888.00	78,738,866	83,463,268	4,724,402	4,153,451	0	15,429,735	19,583,186	441,047	0	18,447,109	18,888,156	-695,030	-1.02	71.64	79.97
KEARNY																			
LAKIN	047																		
DEERFIELD	215	625.0	2,979.17	3,277.08	1,806,865	2,048,175	241,310	0	0	130,384	130,384	0	0	153,185	153,185	22,801	0.18	12.26	14.41
	216	230.0	3,983.88	4,296.36	932,229	988,163	55,934	0	0	27,609	27,609	8,107	0	31,140	39,247	11,638	0.31	21.50	24.04
KINGMAN																			
KINGMAN	048																		
CUNNINGHAM	331	1,070.8	2,891.79	3,167.54	3,109,256	3,391,804	282,548	154,422	0	230,411	384,833	487,247	0	264,022	751,269	366,436	5.51	40.81	37.53
	332	326.5	4,614.38	4,891.25	1,331,250	1,596,993	265,743	0	0	43,994	43,994	0	0	51,181	51,181	7,187	0.17	28.89	35.74
KIOWA																			
GREENSBURG	049																		
MULLINVILLE	422	417.5	3,197.01	3,516.71	1,334,750	1,468,226	133,476	456,963	0	85,592	542,155	576,651	0	97,481	674,132	131,977	5.95	31.36	33.81
HAVILAND PUBLIC SCHOOLS	424	130.0	6,028.27	6,512.85	798,746	846,671	47,925	0	0	20,315	20,315	0	0	23,749	23,749	3,434	0.20	39.49	45.55
	474	152.0	4,631.99	5,200.63	745,750	790,496	44,746	0	0	26,823	26,823	0	0	30,618	30,618	3,795	0.16	28.14	29.81



COUNTY NAME DISTRICT NAME	#	(1) EST ENROLL 9-15-84		(2) BUDGET PER PUPIL 1983-84		(3) EST 1984-85		(4) GENERAL FUND BUDGET 1983-84			(5) EST 1984-85			(6) DIFF (5-4)		(7) BASIC AID			(8) ADDITIONAL GUARANTEE		(9) 1983-84 INCOME TAX REBATE		(10) TOTAL STATE AID		(11) ESTIMATED 1984-85 BASIC AID		(12) ADDITIONAL GUARANTEE		(13) 1984-85 INCOME TAX REBATE		(14) TOTAL STATE AID		(15) DIFF (14-10)		(16) TAX RATE MILLI EQUIVI		(17) 1983		(18) 1984		
		#																																							
LABETTE 050																																									
PARSONS	503	2,074.7	2,259.07	2,423.66	4,686,900	5,028,367	341,467	2,673,645	0	363,067	3,036,712	2,853,374	0	414,905	3,268,279	231,567	8.25	51.24	55.72																						
OSWEGO	504	490.0	2,960.82	3,335.34	1,485,738	1,634,317	148,579	1,022,309	0	58,579	1,080,888	1,145,308	0	65,169	1,210,477	129,589	13.64	31.53	40.81																						
CHEYOPA	505	310.0	3,578.47	3,909.42	1,143,322	1,211,921	68,599	789,709	0	32,575	822,284	866,935	0	36,132	903,067	80,783	16.30	38.95	56.23																						
LABETTE COUNTY	506	1,600.0	2,672.15	2,832.48	4,272,766	4,531,968	259,202	2,116,077	0	137,228	2,253,305	2,577,023	0	153,517	2,730,540	477,235	18.22	51.70	61.36																						
LANE 051																																									
HEALY PUBLIC SCHOOLS	468	109.0	3,801.45	4,140.44	425,762	451,308	25,546	0	0	21,755	21,755	0	0	25,019	25,019	3,264	0.34	44.35	42.86																						
DIGHTON	482	368.0	3,796.81	4,024.62	1,379,000	1,481,060	102,060	0	12,458	82,287	94,745	0	0	99,609	99,609	4,864	0.20	43.51	53.02																						
LEAVENWORTH 052																																									
EASTON	449	605.0	2,926.00	3,223.92	1,773,157	1,950,472	177,315	1,157,218	0	53,935	1,211,153	1,292,182	0	60,570	1,352,752	141,599	17.94	63.32	62.63																						
LEAVENWORTH	453	4,080.0	2,240.74	2,423.29	9,142,237	9,887,023	744,786	4,920,577	0	719,022	5,639,599	5,188,852	0	819,762	6,008,614	369,015	6.67	47.39	57.10																						
BASEHOR-LINWOOD	458	1,047.5	2,944.81	3,182.80	3,088,812	3,333,981	245,169	1,869,815	0	151,887	2,021,702	2,019,948	0	171,849	2,191,797	170,095	12.74	62.45	69.04																						
TONGANOXIE	464	1,178.0	2,753.80	3,029.18	3,224,694	3,562,316	337,622	2,097,095	0	158,298	2,255,393	2,310,773	0	178,221	2,488,994	233,601	16.50	53.11	63.80																						
LANSING	469	1,168.0	2,779.45	3,057.40	3,218,322	3,571,043	352,721	2,216,150	0	132,366	2,348,516	2,465,956	0	148,069	2,614,025	265,509	22.31	50.26	66.36																						
LINCOLN 053																																									
LINCOLN	298	390.0	3,544.79	3,767.12	1,386,013	1,469,175	83,162	250,313	0	64,611	314,924	445,219	0	73,419	518,638	203,714	10.40	48.21	44.78																						
SYLVAN GROVE	299	200.0	3,378.73	3,716.60	670,678	743,320	72,642	122,929	0	19,301	142,230	214,779	0	22,073	236,852	94,622	9.08	41.21	44.83																						
LINN 054																																									
PLEASANTON	344	374.0	3,408.49	4,004.98	1,361,691	1,497,861	136,170	1,020,949	0	41,946	1,062,895	1,056,247	0	46,908	1,103,155	40,260	7.84	42.90	71.01																						
JAYHAWK	346	518.0	3,019.82	3,325.02	1,565,776	1,722,358	156,582	841,403	0	62,409	903,812	801,802	0	70,377	872,179	-31,633	-2.42	48.73	60.78																						
PRAIRIE VIEW	362	800.0	2,982.45	3,280.70	2,367,768	2,624,560	256,792	174,935	0	76,006	250,941	167,682	0	85,057	252,739	1,798	0.02	20.75	21.88																						
LOGAN 055																																									
OAKLEY	274	484.0	3,355.97	3,782.58	1,676,309	1,830,767	154,458	0	43,937	106,759	150,696	15,225	13,066	122,489	150,780	84	0.00	52.16	56.82																						
TRIPLAINS	275	100.5	5,875.00	6,227.50	587,500	625,864	38,364	0	0	16,191	16,191	0	0	19,519	19,519	3,328	0.30	46.85	52.41																						
LYON 056																																									
NORTH LYON COUNTY	251	670.0	2,749.95	3,032.17	1,846,866	2,031,556	184,690	833,501	0	86,753	920,254	1,005,225	0	98,730	1,103,955	183,701	10.20	53.01	45.80																						
SOUTHERN LYON COUNTY	252	508.5	3,186.34	3,570.03	1,643,832	1,808,219	164,387	716,336	0	77,333	793,669	867,483	0	86,420	953,903	160,234	10.43	48.52	49.38																						
EMPORIA	253	4,200.0	2,194.19	2,413.61	9,210,982	10,137,162	926,180	3,989,114	0	962,913	4,952,027	4,217,822	0	1,102,671	5,320,493	368,466	4.81	41.56	55.31																						
MARION 057																																									
CENTRE	397	333.5	3,414.51	3,938.69	1,195,080	1,313,554	118,474	327,973	0	42,211	370,184	420,786	0	47,548	468,334	98,150	6.46	48.26	52.31																						
PEABODY-BURNS	398	415.0	3,410.60	3,742.74	1,404,143	1,553,237	149,094	588,796	0	60,977	649,773	717,935	0	69,264	787,199	137,426	10.01	52.60	53.23																						
MARION	408	569.0	2,965.18	3,333.34	1,724,254	1,896,673	172,419	756,338	0	105,775	862,113	839,851	0	120,908	960,759	98,646	6.26	51.68	54.74																						
DURHAM-HILLSBORO-LEHIGH	410	560.0	3,027.68	3,339.96	1,700,345	1,870,375	170,030	568,781	0	107,270	676,051	623,427	0	121,859	745,286	69,235	3.29	45.27	49.81																						
GOESSEL	411	200.0	3,470.00	3,988.76	737,376	797,751	60,375	306,130	0	26,127	332,257	337,773	0	28,735	366,508	34,251	5.39	57.56	64.23																						
MARSHALL 058																																									
MARYSVILLE	364	880.0	3,019.23	3,360.44	2,691,647	2,957,186	265,539	777,954	0	210,599	988,553	1,060,535	0	242,120	1,302,655	314,102	12.28	65.00	58.29																						
VERMILLION	380	622.5	2,845.72	3,145.38																																					









COUNTY NAME DISTRICT NAME	#	BUDGET PER PUPIL			GENERAL FUND BUDGET				1983-84			ESTIMATED 1984-85				TAX RATE			
		EST ENROLL 9-15-84	1983-84	EST 1984-85	1983-84	EST 1984-85	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)	MILLI EQUIV	1983	EST 1984
THOMAS	097																		
BREWSTER	314	164.0	4,188.65	4,439.97	686,938	728,155	41,217	0	15,524	19,567	35,091	0	12,616	23,444	36,060	969	0.10	60.76	66.58
COLBY PUBLIC SCHOOLS	315	1,180.0	2,660.17	2,926.18	3,116,394	3,452,892	336,498	823,743	0	254,495	1,078,230	906,979	0	293,692	1,200,671	122,433	3.53	59.24	59.76
GOLDEN PLAINS	316	182.0	3,475.74	4,063.64	684,721	739,583	54,862	80,743	0	24,089	104,832	52,188	0	28,092	80,280	-24,552	-3.19	70.92	80.66
TREGO	098																		
WAKEENEY	208	633.0	2,841.36	3,127.97	1,800,000	1,980,004	180,004	274,702	0	122,947	397,649	528,704	0	142,252	670,956	273,307	6.29	31.62	28.26
WABAUNSEE	099																		
ALMA	329	503.5	2,998.52	3,382.22	1,548,137	1,702,948	154,811	513,280	0	108,101	621,381	605,611	0	123,936	729,547	108,166	6.41	47.88	53.06
WABAUNSEE EAST	330	580.0	3,073.35	3,480.36	1,835,098	2,018,610	183,512	966,225	0	67,657	1,633,882	1,131,829	0	76,511	1,208,340	174,458	14.53	56.69	61.58
WALLACE	100																		
WALLACE COUNTY SCHOOLS	241	345.5	2,602.73	2,863.00	899,242	989,167	89,925	44,593	0	45,233	89,826	232,448	0	52,257	284,705	194,879	13.04	51.67	44.34
WESKAN	242	100.0	4,331.88	4,637.50	437,500	463,750	26,250	0	3,976	8,040	12,016	67,589	0	9,336	76,925	64,909	11.62	65.03	66.52
WASHINGTON	101																		
NORTH CENTRAL	221	185.0	4,573.14	4,952.34	864,323	916,183	51,860	193,650	0	17,531	211,181	263,968	0	19,803	283,771	72,590	7.72	42.83	64.02
WASHINGTON SCHOOLS	222	416.5	3,069.03	3,546.14	1,342,702	1,476,969	134,267	736,648	0	65,648	802,296	848,578	0	73,874	922,452	120,156	11.17	47.02	47.12
BARNES	223	437.0	3,421.85	3,721.38	1,493,638	1,626,243	132,605	279,048	0	72,314	351,362	445,880	0	82,983	528,863	177,501	9.45	60.53	54.17
REPUBLICAN VALLEY	224	402.0	3,453.91	3,782.49	1,400,905	1,520,562	119,657	445,737	0	52,537	498,274	618,173	0	59,402	677,575	179,301	10.53	45.31	46.61
WICHITA	102																		
LEOTI	467	550.0	3,331.94	3,734.35	1,899,203	2,053,892	154,689	0	0	147,877	147,877	0	0	170,848	170,848	22,971	0.71	53.48	56.70
WILSON	103																		
ALTOONA-MIDWAY	387	375.0	3,343.73	3,692.81	1,258,916	1,384,805	125,889	729,535	0	30,108	759,643	770,160	0	34,038	804,198	44,555	3.94	38.85	48.42
NEODESHA	461	785.0	2,923.80	3,220.28	2,298,103	2,527,917	229,814	1,544,187	0	92,999	1,637,186	1,675,666	0	107,410	1,783,076	145,890	9.68	35.06	45.95
FREDONIA	484	872.0	2,809.44	3,122.29	2,475,121	2,722,634	247,513	1,157,283	0	125,040	1,282,323	1,223,115	0	141,839	1,364,954	82,631	3.28	48.40	50.06
WOODSON	104																		
WOODSON	366	565.0	2,739.97	3,056.65	1,570,000	1,727,005	157,005	424,045	0	98,263	522,308	573,455	0	111,975	685,430	163,122	5.95	37.67	34.83
WYANDOTTE	105																		
TURNER-KANSAS CITY	202	3,650.0	2,499.65	2,683.39	9,239,962	9,794,357	554,395	6,255,041	0	314,905	6,569,946	6,586,337	0	351,472	6,937,809	367,863	8.47	50.60	56.02
PIPER-KANSAS CITY	203	860.5	2,874.71	3,162.18	2,416,191	2,721,056	304,865	1,792,792	0	74,600	1,867,392	2,082,265	0	84,776	2,167,041	299,649	34.88	63.27	54.09
BONNER SPRINGS	204	1,954.6	2,538.73	2,691.05	4,911,677	5,259,926	348,249	3,016,898	0	304,568	3,321,466	3,195,340	0	344,227	3,539,567	218,101	9.11	62.69	61.48
KANSAS CITY	500	22,085.5	2,444.94	2,713.13	54,473,319	59,920,723	5,447,404	33,319,022	0	3,863,172	37,182,194	37,291,652	0	4,351,486	41,643,138	4,460,944	14.96	33.29	56.47
STATE TOTALS		384,996.7			1,031,986,136	1,120,646,034	88,659,898	375,610,039	181,916	89,276,008	465,067,963	414,729,505	47,037	103,588,496	518,365,038	53,297,075			

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 1984-85

	Estimated Current Law 1983-84	Governor's Proposed Plan 1984-85		Current Law	Governor's Proposed Plan
USD General Fund	\$ -----	\$ 1,120,646	Basic Budget Control	5%-15% plus prior year's increases in social security, utilities, & unused budget authority	4%-8% plus 2% for teacher salaries and prior year's increases in social security, utilities, & unused budget authority
Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority	-----	2,000	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 400-1,800 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
TOTAL	\$ 1,031,986	\$ 1,122,646			
General State Aid					
Basic	\$ 375,874	\$ 414,950			
Additional Guarantee	182	60			
Subtotal	\$ 376,056	\$ 415,010			
Allowance for appeals, social security, utilities, enrollment increases, and unused budget authority	-----	1,046	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
TOTAL	\$ 376,056	\$ 416,056			
Income Tax Rebate	89,300	103,600	Local Effort Rate	1.361%	1.433%
TOTAL, Gen. Aid & Rebate	\$ 465,356	\$ 519,656	District Wealth	One-year adjusted valuation and 100% of taxable income	Same, except excludes taxable income under 1983 S.B. 436
Transportation Aid	38,502	41,300	Income Tax Rebate	20% of liability before credits for taxes paid to another state. 85% of rebate included as local effort	Same
GRAND TOTAL	\$ 503,858	\$ 560,956	P.L. 874	Percent of local revenue equalized to total local revenue	Same
Increase over 1983-84		57,098	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
State Aid Ratio (b)	36.4%	37.1%	Appeals	Construction, spec. ed., utilities, transportation, enrollment, elem. guidance, & bilingual ed.	Same
State Aid and Income Tax Ratio (c)	45.1%	46.3%	Transfers from General Fund	Transportation, spec. ed., driver training, adult ed., adult supp., food service, voc. ed., capital outlay, & bilingual ed.	Same
Est. Property Tax Increase	\$ 40,000	\$ 44,000	Enrollment Categories	0-199.9 200-399.9 400-1,899.9* 1,900-9,999.9 10,000 and over	Same
Est. KPERS Requirement (d)	38,326	41,246			
Est. KPERS Increase Over 1983-84	-----	2,920			

- (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

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\*Linear transition for school districts with enrollment of 400-1,899.9 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. 1984-85 will be the final year of the phase in.

Atch. 3

COLUMN EXPLANATION

- Column 1 - Estimated September 15, 1984, FTE enrollment
- 2 - 1983-84 estimated general fund budget per pupil
- 3 - 1984-85 estimated computed general fund budget per pupil utilizing the following medians.
- |   |        |                 |
|---|--------|-----------------|
| Under 400 (use 200 to 399.9 median category)  | \$3543 |                 |
| 400-1899 (use the linear transition between the medians for under 400 and 1900-9999.9 categories) | \$3543 | -.83733 (E-400) |
| 1900-9999 (use 1900 to 9999.9 category median)  | \$2287 |                 |
| 10,000 and over (use 10,000 and over category median)   | \$2547 |                 |
- 4 - 1983-84 estimated general fund budget
- 5 - 1984-85 estimated general fund budget utilizing budget controls of 4% - 8% plus 2% additional for teachers' salaries
- 6 - Difference (Column 5 - 4)
- 7 - 1983-84 estimated general (basic) state aid
- 8 - 1983-84 estimated additional guarantee (grandfather clause)
- 9 - 1983-84 estimated income tax rebate
- 10 - 1983-84 estimated total state aid (Columns 7 + 8 + 9)
- 11 - 1984-85 estimated general (basic) state aid (The local effort rate is determined by the amount of money appropriated.) District wealth will include the average of adjusted valuation and taxable income.
- 12 - 1984-85 estimated additional guarantee (grandfather clause)
- 13 - 1984-85 estimated income tax rebate
- 14 - 1984-85 estimated total state aid (Columns 11 + 12 + 13)
- 15 - Difference (Column 14 - 10)
- 16 - 1983-84 millage equivalency of Column 15 (Column 15 divided by assessed valuation)
- 17 - 1983-84 general fund mill rate
- 18 - 1984-85 estimated general fund mill rate based on the 1983 assessed valuation





COUNTY NAME DISTRICT NAME	#	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
		EST ENROLL 9-15-84	BUDGET PER PUPIL			GENERAL FUND BUDGET			1983-84			ESTIMATED 1984-85			TAX RATE				
			1983-84	EST 1984-85	1983-84	EST 1984-85	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 1983	MILLI 1983	EST 1984
CHAUTAQUA 010																			
CEDAR VALE	285	210.0	2,904.16	3,194.57	603,195	670,860	67,665	171,342	0	29,270	200,612	212,343	0	33,412	245,755	45,143	5.43	41.30	46.63
CHAUTAQUA COUNTY COMMUNITY	286	490.0	3,016.58	3,433.36	1,529,405	1,682,348	152,943	490,131	0	110,590	600,721	576,115	0	128,395	704,510	103,789	6.10	35.90	51.06
CHEROKEE 011																			
RIVERTON	404	690.0	3,029.35	3,332.29	2,076,620	2,299,280	222,660	1,507,548	0	40,664	1,548,212	1,704,454	0	45,246	1,749,700	201,488	18.39	39.80	45.33
COLUMBUS	493	1,320.0	2,779.04	2,947.85	3,640,548	3,891,162	250,614	1,494,569	0	165,102	1,659,671	1,724,012	0	186,299	1,910,311	250,640	9.77	65.30	68.82
GALENA	499	750.0	2,949.50	3,270.41	2,229,821	2,452,804	222,983	1,815,139	0	82,693	1,897,832	2,001,421	0	92,154	2,093,575	195,743	43.08	44.50	69.25
BAXTER SPRINGS	508	905.0	2,835.66	3,119.22	2,546,426	2,822,894	276,468	1,799,900	0	127,688	1,927,588	2,017,648	0	144,611	2,162,259	234,671	24.46	41.83	59.75
CHEYENNE 012																			
CHEYLIN	103	222.0	4,909.48	5,204.05	1,087,450	1,155,299	67,849	0	5,950	41,520	47,470	0	0	50,396	50,396	2,926	0.18	61.13	63.88
ST FRANCIS COMMUNITY SCHOOLS	297	454.0	2,819.27	3,128.52	1,291,224	1,420,350	129,126	73,197	0	62,935	136,132	321,153	0	72,266	393,419	257,287	15.83	57.65	59.38
CLARK 013																			
MINNEOLA	219	190.0	3,724.30	4,176.32	748,584	793,500	44,916	44,519	0	37,007	81,526	34,693	0	42,193	76,886	-4,640	-0.25	34.71	36.70
ASHLAND	220	260.5	3,986.46	4,452.75	1,094,284	1,159,941	65,657	0	0	94,556	94,556	0	0	114,362	114,362	19,806	0.49	22.71	24.43
CLAY 014																			
CLAY CENTER	379	1,550.0	2,662.89	2,822.67	4,126,145	4,375,139	248,994	1,692,682	0	233,461	1,926,143	1,827,686	0	269,224	2,096,910	170,767	5.07	50.72	61.84
CLOUD 015																			
CONCORDIA	333	1,300.0	2,767.58	3,034.05	3,721,016	3,944,266	223,250	1,629,475	0	250,369	1,879,844	1,911,929	0	291,938	2,203,867	324,023	10.12	56.06	49.60
SOUTHERN CLOUD	334	270.0	3,967.94	4,392.96	1,118,960	1,186,098	67,138	312,038	0	40,368	352,406	443,875	0	45,933	489,808	137,402	10.69	51.90	50.95
COFFEY 016																			
LEBO-WAVERLY	243	531.0	2,839.33	3,179.15	1,534,657	1,688,127	153,470	884,056	0	85,383	969,439	983,719	0	97,519	1,081,238	111,799	10.85	48.97	55.44
BURLINGTON	244	795.0	3,151.85	3,403.78	2,505,717	2,706,005	200,288	0	0	177,807	177,807	0	0	201,509	201,509	23,702	0.09	9.38	9.76
LEROY-GRIDLEY	245	365.0	3,051.89	3,403.07	1,129,199	1,242,120	112,921	379,130	0	73,616	452,746	448,567	0	86,954	535,521	82,775	4.74	38.33	37.64
COMANCHE 017																			
COMANCHE COUNTY	300	420.0	4,053.88	4,297.12	1,700,603	1,804,790	104,187	0	0	97,685	97,685	0	0	112,465	112,465	14,780	0.28	30.21	30.39
COWLEY 018																			
CENTRAL	462	400.0	2,875.20	3,423.65	1,244,960	1,369,458	124,498	586,896	0	56,638	643,534	654,012	0	65,264	719,276	75,742	5.04	41.39	39.85
UDALL	463	385.0	2,834.75	3,146.58	1,101,300	1,211,432	110,132	666,658	0	62,702	729,360	737,969	0	70,433	808,402	79,042	9.45	46.61	43.89
WINFIELD	465	2,150.0	2,314.79	2,453.68	4,937,920	5,275,412	337,492	1,962,825	0	509,296	2,472,121	2,117,921	0	586,615	2,704,536	232,415	4.51	45.77	45.24
ARKANSAS CITY	470	3,030.0	2,191.69	2,410.86	6,470,956	7,304,906	833,950	2,887,874	0	573,959	3,461,833	3,402,124	0	656,913	4,059,037	597,204	10.13	44.24	50.48
DEXTER	471	142.0	4,559.08	5,189.96	695,259	736,975	41,716	199,746	0	15,792	215,538	226,155	0	18,117	244,272	28,734	2.82	41.34	45.21
CRAWFORD 019																			
NORTHEAST	246	555.0	2,699.82	3,012.62	1,520,000	1,672,003	152,003	944,366	0	76,432	1,020,798	1,075,065	0	85,544	1,160,609	139,811	20.39	61.40	62.05
CHEROKEE	247	760.0	3,114.49	3,475.30	2,402,832	2,641,230	238,398	1,228,471	0	75,521	1,303,992	1,460,397	0	84,671	1,545,068	241,076	17.37	63.94	69.90
GIRARD	248	1,074.0	2,825.89	3,175.05	3,100,000	3,410,003	310,003	1,779,369	0	113,747	1,893,116	2,103,492	0	129,321	2,232,813	339,697	21.16	33.60	67.42
FRONTENAC PUBLIC SCHOOLS	249	410.0	2,967.10	3,434.96	1,280,305	1,408,334	128,029	783,769	0	68,711	852,480	880,238	0	77,323	957,561	105,081	18.12	51.24	66.55
PITTSBURG	250	2,790.0	2,218.71	2,466.70	6,302,256	6,882,105	579,849	2,832,093	0	657,944	3,490,037	3,027,414	0	758,926	3,786,340	296,303	6.85	55.62	63.14

COUNTY NAME DISTRICT NAME	#	BUDGET PER PUPIL		GENERAL FUND BUDGET			1983-84			ESTIMATED 1984-85				DIFF		MILLI EQUIV		TAX RATE			
		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	(14-10)	(16)	(17)	(18)			
		9-15-84	1983-84	1984-85	1983-84	1984-85	(5-4)									1983	1984				
DECATUR	020	294	664.0	2,768.63	3,064.75	1,850,000	2,034,996	184,996	124,261	0	130,473	254,734	385,384	0	149,111	534,495	279,761	10.35	46.78	51.49	
PRAIRIE HEIGHTS	295	122.0	3,923.52	4,244.16		488,478	517,787	29,309	0	8,707	22,338	31,045	22,225	0	25,334	47,559	16,514	2.16	56.44	58.15	
DICKINSON	021	393	365.0	3,146.43	3,560.64	1,181,486	1,299,632	118,146	574,825	0	42,855	617,680	670,601	0	48,891	719,492	101,812	10.16	53.21	55.05	
SOLOMON	435	1,395.0	2,736.15	2,900.32		3,791,760	4,045,946	254,186	2,138,004	0	251,236	2,389,240	2,319,101	0	284,764	2,603,865	214,625	8.74	41.02	52.30	
ABILENE	473	1,158.0	2,719.79	3,054.55		3,215,610	3,537,170	321,560	1,320,510	0	117,258	1,437,768	1,658,343	0	132,062	1,790,405	352,637	11.93	53.17	53.14	
CHAPMAN	481	392.5	2,950.86	3,341.05		1,192,149	1,311,364	119,215	460,511	0	47,473	507,984	638,041	0	53,788	691,829	183,845	15.53	57.56	47.56	
RURAL VISTA	487	534.0	2,966.37	3,412.72		1,656,718	1,822,391	165,673	1,084,234	0	80,016	1,164,250	1,219,905	0	89,792	1,309,697	145,447	14.48	47.75	45.91	
HERINGTON																					
DONIPHAN	022	406	475.0	2,972.12	3,269.33	1,402,244	1,552,932	150,688	929,241	0	66,419	995,660	1,043,752	0	75,449	1,119,201	123,541	22.86	44.92	72.98	
WATHENA	425	295.0	3,553.92	3,907.63		1,087,500	1,152,751	65,251	597,518	0	30,585	628,103	612,966	0	34,886	647,852	19,749	3.77	58.00	90.52	
HIGHLAND	429	370.0	3,143.19	3,563.11		1,198,500	1,318,349	119,849	747,689	0	50,713	798,402	818,728	0	56,997	875,725	77,323	16.36	47.83	86.83	
TROY PUBLIC SCHOOLS	433	225.0	3,540.32	3,864.02		819,583	869,405	49,822	215,421	0	29,699	245,120	193,717	0	34,459	228,176	-16,944	-2.68	69.00	96.24	
MIDWAY SCHOOLS	486	244.0	3,534.65	3,755.41		847,610	916,320	68,710	643,209	0	17,826	661,035	665,163	0	19,943	685,106	24,071	3.14	26.55	29.09	
ELWOOD																					
DOUGLAS	023	348	860.0	2,796.88	3,076.57	2,400,000	2,645,850	245,850	1,352,483	0	123,911	1,476,394	1,523,067	0	140,433	1,663,500	187,106	15.17	56.82	70.05	
BALDWIN CITY	491	701.0	2,928.57	3,221.43		2,050,000	2,258,222	208,222	1,396,835	0	87,072	1,483,907	1,544,357	0	97,282	1,641,639	157,732	23.09	55.03	78.40	
EUDORA	497	6,855.0	2,240.26	2,423.29		15,269,580	16,611,653	1,342,073	4,291,188	0	1,799,581	6,090,769	4,443,792	0	2,058,878	6,502,670	411,901	2.40	46.15	53.17	
LAWRENCE																					
EDWARDS	024	347	350.0	4,115.45	4,362.38	1,408,306	1,526,833	118,527	0	0	115,718	115,718	160,505	0	134,004	294,509	178,791	11.56	80.43	75.51	
KINSLEY-OFFERLE	502	202.5	3,287.54	3,616.29		665,726	732,299	66,573	0	0	43,264	43,264	0	0	50,310	50,310	7,046	0.36	29.70	33.40	
LEWIS																					
ELK	025	282	500.0	2,873.90	3,234.00	1,470,000	1,617,000	147,000	421,951	0	90,996	512,947	527,719	0	103,093	630,812	117,865	5.98	42.10	46.16	
WEST ELK	283	179.0	3,394.04	4,000.41		650,977	716,074	65,097	348,314	0	20,179	368,493	400,547	0	23,162	423,709	55,216	11.16	45.51	54.75	
ELK VALLEY																					
ELLIS	026	388	440.0	2,901.50	3,317.87	1,327,148	1,459,861	132,713	238,787	0	99,794	338,581	247,919	0	115,455	363,374	24,793	0.67	26.29	27.52	
ELLIS	432	434.0	2,971.30	3,317.38		1,308,856	1,439,743	130,887	334,799	0	97,915	432,714	426,510	0	112,686	539,196	106,482	4.97	42.18	39.12	
VICTORIA	489	3,070.0	2,174.77	2,392.25		6,564,536	7,344,208	779,672	867,231	0	919,275	1,786,506	904,282	0	1,053,174	1,957,456	170,950	1.75	44.32	50.74	
HAYS																					
ELLSWORTH	027	327	698.0	2,895.63	3,253.64	2,064,584	2,271,040	206,456	913,293	0	115,389	1,028,682	1,021,885	0	131,053	1,152,938	124,256	6.04	52.03	50.61	
ELLSWORTH	328	530.0	4,175.11	4,425.61		2,193,602	2,345,573	151,971	0	0	98,563	98,563	0	0	113,271	113,271	14,708	0.25	36.03	36.72	
LORRAINE																					
FINNEY	028	363	550.0	3,561.69	3,775.39	1,917,971	2,076,465	158,494	0	0	44,932	44,932	0	0	50,000	50,000	5,068	0.04	18.52	15.80	
HOLCOMB	457	5,050.0	2,360.91	2,502.57		11,691,240	12,637,979	946,739	4,369,973	0	991,641	5,361,614	4,622,633	0	1,146,352	5,768,985	407,371	2.62	37.78	41.66	
GARDEN CITY																					
FORD	029	381	265.0	3,401.13	3,748.30	903,000	993,299	90,299	325,309	0	28,920	354,229	417,983	0	32,588	450,571	96,342	10.17	53.22	54.11	
SPEARVILLE-WINDHORST	443	4,000.0	2,256.55	2,423.61		8,740,963	9,694,440	953,477	3,313,626	0	721,135	4,034,761	3,909,873	0	831,182	4,741,055	706,294	7.90	48.14	50.45	
BUCKLIN	459	250.0	3,174.60	3,520.00		800,000	879,999	79,999	95,570	0	47,090	142,660	179,764	0	53,919	233,683	91,023	5.68	44.93	38.37	



		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
		BUDGET PER PUPIL					GENERAL FUND BUDGET					ESTIMATED 1984-85					TAX RATE		
DISTRICT NAME	#	EST ENROLL 9-15-84	1983-84	EST 1984-85	1983-84	EST 1984-85	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	1983	EST 1984
HASKELL	041																		
SUBLETTE	374	449.0	3,438.00	3,719.95	1,507,561	1,670,258	162,697	0	0	82,588	82,588	0	0	99,706	99,706	17,118	0.46	34.18	40.95
SATANTA	507	365.0	3,807.47	4,155.34	1,430,846	1,516,699	85,853	0	0	78,288	78,288	0	0	90,214	90,214	11,926	0.16	16.52	17.84
HODGEMAN	042																		
JETMORE	227	255.5	3,823.71	4,053.13	975,428	1,035,575	60,147	0	0	48,337	48,337	6,531	0	55,982	62,513	14,176	0.59	37.98	38.42
HANSTON	228	131.0	4,876.91	5,189.26	641,314	679,793	38,479	0	0	18,932	18,932	0	0	22,395	22,395	3,463	0.22	40.17	40.62
JACKSON	043																		
NORTH JACKSON	335	510.0	2,809.08	3,089.99	1,432,633	1,575,895	143,262	974,045	0	26,141	1,000,186	1,074,622	0	28,986	1,103,608	103,422	14.61	47.39	61.75
HOLTON	336	890.0	2,826.83	3,109.52	2,473,473	2,767,473	294,000	1,483,014	0	129,949	1,612,963	1,662,890	0	147,330	1,810,220	197,257	14.43	49.26	62.59
HAYETTA	337	793.0	2,892.66	3,203.19	2,309,211	2,540,127	230,916	1,635,079	0	69,866	1,704,945	1,786,071	0	77,915	1,863,986	159,041	21.38	49.44	69.67
JEFFERSON	044																		
VALLEY FALLS	338	417.7	2,935.48	3,229.03	1,226,152	1,348,766	122,614	837,073	0	52,661	889,734	932,629	0	59,719	992,348	102,614	18.52	46.32	57.13
JEFFERSON COUNTY NORTH	339	395.0	3,155.28	3,536.71	1,270,000	1,397,001	127,001	831,212	0	38,632	869,844	922,344	0	43,687	966,031	96,187	15.61	54.96	61.97
JEFFERSON WEST	340	755.0	2,967.41	3,359.26	2,305,677	2,536,245	230,568	1,639,176	0	91,970	1,731,146	1,758,816	0	103,142	1,861,958	130,812	16.00	62.44	69.19
OSKALOOSA PUBLIC SCHOOLS	341	442.0	2,729.13	3,032.60	1,218,557	1,340,411	121,854	755,363	0	49,747	805,110	832,569	0	55,929	888,498	83,388	10.52	55.45	49.79
MCLOUTH	342	460.0	3,000.65	3,300.71	1,378,800	1,518,327	139,527	949,901	0	55,398	1,005,299	1,046,381	0	61,549	1,107,930	102,631	14.21	42.55	49.96
PERRY PUBLIC SCHOOLS	343	775.0	3,042.61	3,346.87	2,358,025	2,593,824	235,799	1,416,478	0	113,931	1,530,409	1,573,800	0	129,542	1,703,342	172,933	13.41	61.47	60.35
JEWELL	045																		
WHITE ROCK	104	240.0	4,401.75	4,879.71	1,104,840	1,171,131	66,291	51,800	0	25,734	77,534	77,496	0	30,061	107,557	30,023	2.65	88.57	88.62
HANKATO	278	305.0	3,554.69	3,823.56	1,100,176	1,166,187	66,011	523,095	0	42,964	566,059	573,406	0	49,204	622,610	56,551	6.94	64.40	61.60
JEWELL	279	197.0	4,255.52	4,510.85	838,337	888,637	50,300	142,732	0	33,634	176,366	183,180	0	39,455	222,635	46,269	5.74	72.90	78.29
JOHNSON	046																		
SOUTHEAST JOHNSON CO	229	4,098.0	2,901.74	3,075.84	10,713,515	12,604,792	1,891,277	4,264,072	0	680,394	4,944,466	4,928,281	0	783,017	5,711,298	766,832	8.67	59.39	70.01
SPRING HILL	230	1,225.0	2,747.61	3,022.37	3,294,379	3,702,403	408,024	2,084,422	0	146,457	2,230,879	2,427,203	0	164,774	2,591,977	361,098	32.02	79.31	84.14
GARDNER-EDGERTON-ANTIOCH	231	1,557.4	2,677.52	2,838.17	4,169,970	4,420,166	250,196	2,382,740	0	242,957	2,625,697	2,517,334	0	276,646	2,793,980	168,283	7.31	65.27	62.27
DESOTO	232	1,657.5	2,478.96	2,642.73	4,098,957	4,380,325	281,368	2,503,299	0	181,125	2,684,424	2,707,437	0	206,250	2,913,687	229,263	13.15	66.21	68.88
OLATHE	233	10,200.5	2,673.29	2,833.69	25,478,859	28,905,055	3,426,196	13,307,805	0	1,606,040	14,913,845	16,270,658	0	1,820,716	18,091,374	3,177,529	20.12	49.17	60.84
SHAWNEE MISSION PUBLIC SCHOO	512	28,900.0	2,663.51	2,888.00	78,738,866	83,463,268	4,724,402	4,153,451	0	15,429,735	19,583,186	1,576,109	0	18,447,109	20,023,218	440,032	0.64	71.64	78.32
KEARNY	047																		
LAKIN	215	625.0	2,979.17	3,277.08	1,806,865	2,048,175	241,310	0	0	130,384	130,384	0	0	153,185	153,185	22,801	0.18	12.26	14.41
DEERFIELD	216	230.0	3,983.88	4,296.36	932,229	988,163	55,934	0	0	27,609	27,609	0	0	31,140	31,140	3,531	0.09	21.50	24.26
KINGHAM	048																		
KINGMAN	331	1,070.8	2,891.79	3,167.54	3,109,256	3,391,804	282,548	154,422	0	230,411	384,833	469,433	0	264,022	733,455	348,622	5.25	40.81	37.80
CUNNINGHAM	332	326.5	4,614.38	4,891.25	1,331,250	1,596,993	265,743	0	0	43,994	43,994	0	0	51,181	51,181	7,187	0.17	28.89	35.74
KIOWA	049																		
GREENSBURG	422	417.5	3,197.01	3,516.71	1,334,750	1,468,226	133,476	456,563	0	85,592	542,155	571,399	0	97,481	668,880	126,725	5.72	31.36	34.05
MULLINVILLE	424	130.0	6,028.27	6,512.85	798,746	846,671	47,925	0	0	20,315	20,315	0	0	23,749	23,749	3,434	0.20	39.49	45.55
HAVILAND PUBLIC SCHOOLS	474	152.0	4,631.99	5,200.63	745,750	790,496	44,746	0	0	26,823	26,823	0	0	30,618	30,618	3,795	0.16	28.14	29.81

COUNTY NAME DISTRICT NAME	#	1983-84						1984-85				ESTIMATED 1984-85				TAX RATE				
		BUDGET PER PUPIL			GENERAL FUND BUDGET			INCOME TAX REBATE		TOTAL STATE AID		BASIC ADDITIONAL GUARANTEE		INCOME TAX REBATE		TOTAL STATE AID		DIFF	MILLI	
		EST ENROLL	1983-84	1984-85	1983-84	1984-85	DIFF	BASIC AID	ADDITIONAL GUARANTEE	1983-84	1984-85	BASIC AID	ADDITIONAL GUARANTEE	1983-84	1984-85	TOTAL STATE AID	DIFF (14-15)	EQUIV (16)	1983	1984
LABELLE	050																			
PARSONS	503	2,074.7	2,259.07	2,423.66	4,686,900	5,028,367	341,467	2,673,645	0	363,067	3,036,712	2,852,106	0	414,905	3,267,011	230,299	8.21	51.24	55.76	
USWEGO	504	490.0	2,960.82	3,335.34	1,485,738	1,634,317	148,579	1,022,309	0	58,579	1,080,888	1,141,443	0	65,169	1,206,612	125,724	13.24	31.53	41.22	
CHECOPA	505	310.0	3,578.47	3,909.42	1,143,322	1,211,921	68,599	789,709	0	32,575	822,284	863,944	0	36,132	900,076	77,792	15.70	38.95	56.84	
LABELLE COUNTY	506	1,600.0	2,672.15	2,832.48	4,272,766	4,531,968	259,202	2,116,077	0	137,228	2,253,305	2,560,809	0	153,517	2,714,326	461,021	17.60	51.70	61.98	
LANE	051																			
HEALY PUBLIC SCHOOLS	468	109.0	3,801.45	4,140.44	425,762	451,308	25,546	0	0	21,755	21,755	0	0	25,019	25,019	3,264	0.34	44.35	42.86	
DIGHTON	482	368.0	3,796.81	4,024.62	1,379,000	1,481,060	102,060	0	12,458	82,287	94,745	0	0	99,609	99,609	4,864	0.20	43.51	53.02	
LEAVENWORTH	052																			
EASTON	449	605.0	2,926.00	3,223.92	1,773,157	1,950,472	177,315	1,157,218	0	53,935	1,211,153	1,287,597	0	60,570	1,348,167	137,014	17.35	63.32	63.21	
LEAVENWORTH	453	4,080.0	2,240.74	2,423.29	9,142,237	9,887,023	744,786	4,920,577	0	719,022	5,639,599	5,183,403	0	819,762	6,003,165	363,566	6.57	47.39	57.20	
HASENOR-LINWOOD	458	1,047.5	2,944.81	3,182.80	3,088,812	3,333,981	245,169	1,869,815	0	151,887	2,021,702	2,014,599	0	171,849	2,186,448	164,746	12.34	62.45	69.44	
TONGANOXIE	464	1,176.0	2,753.80	3,029.18	3,224,694	3,562,316	337,622	2,097,095	0	158,298	2,255,393	2,304,706	0	178,221	2,482,927	227,534	16.07	53.11	64.23	
LANSING	469	1,168.0	2,779.45	3,057.40	3,218,322	3,571,043	352,721	2,216,150	0	132,366	2,348,516	2,459,354	0	148,069	2,607,423	258,907	21.76	50.26	66.92	
LINCOLN	053																			
LINCOLN	298	390.0	3,544.79	3,767.12	1,386,013	1,469,175	83,162	250,313	0	64,611	314,924	437,583	0	73,419	511,002	196,078	10.01	48.21	45.17	
SYLVAN GROVE	299	200.0	3,378.73	3,716.60	670,678	743,320	72,642	122,929	0	19,301	142,230	210,095	0	22,073	232,168	89,938	8.63	41.21	45.28	
LINN	054																			
PLEASANTON	344	374.0	3,408.49	4,004.98	1,361,691	1,497,861	136,170	1,020,949	0	41,946	1,062,895	1,052,862	0	46,908	1,099,770	36,875	7.18	42.90	71.67	
JAYHAWK	346	518.0	3,019.82	3,325.02	1,565,776	1,722,358	156,582	841,403	0	62,409	903,812	794,186	0	70,377	864,563	-39,249	-3.01	48.73	61.37	
PRAIRIE VIEW	362	800.0	2,982.45	3,280.70	2,367,768	2,624,560	256,792	174,935	0	76,006	250,941	141,612	0	85,057	226,669	-24,272	-0.23	20.75	22.13	
LOGAN	055																			
OAKLEY	274	484.0	3,355.97	3,782.58	1,676,309	1,830,767	154,458	0	43,937	106,759	150,696	2,227	26,064	122,489	150,780	84	0.00	52.16	56.82	
TRIPLAINS	275	100.5	5,875.00	6,227.50	587,500	625,864	38,364	0	0	16,191	16,191	0	0	19,519	19,519	3,328	0.30	46.85	52.41	
LYON	056																			
NORTH LYON COUNTY	251	670.0	2,749.95	3,032.17	1,846,866	2,031,556	184,690	833,501	0	86,753	920,254	998,779	0	98,730	1,097,509	177,255	9.85	53.01	46.16	
SOUTHERN LYON COUNTY	252	506.5	3,186.34	3,570.03	1,643,832	1,808,219	164,387	716,336	0	77,333	793,669	859,939	0	86,420	946,359	152,690	9.94	48.52	49.87	
EMPORIA	253	4,200.0	2,194.19	2,413.61	9,210,982	10,137,162	926,180	3,989,114	0	962,913	4,952,027	4,215,791	0	1,102,671	5,318,462	366,435	4.78	41.56	55.33	
MARION	057																			
CENTRE	397	333.5	3,414.51	3,938.69	1,195,080	1,313,554	118,474	327,973	0	42,211	370,184	412,569	0	47,548	460,117	89,933	5.92	48.26	52.85	
PEABODY-BURNS	398	415.0	3,410.60	3,742.74	1,404,143	1,553,237	149,094	588,796	0	60,977	649,773	711,810	0	69,264	781,074	131,301	9.56	52.60	53.68	
MARION	408	569.0	2,965.18	3,333.34	1,724,254	1,896,673	172,419	756,338	0	105,775	862,113	834,626	0	120,908	955,534	93,421	5.93	51.68	55.07	
DURHAM-HILLSBORO-LENIGH	410	560.0	3,027.68	3,339.96	1,700,345	1,870,375	170,030	568,781	0	107,270	676,051	615,195	0	121,859	737,054	61,003	2.90	45.27	50.20	
GOESSEL	411	200.0	3,470.00	3,988.76	737,376	797,751	60,375	306,130	0	26,127	332,257	332,844	0	28,735	361,579	29,322	4.62	57.56	65.01	
MARSHALL	058																			
MARYSVILLE	364	880.0	3,019.23	3,360.44	2,691,647	2,957,186	265,539	777,954	0	210,599	988,553	1,055,460	0	242,120	1,297,580	309,027	12.08	65.00	58.48	
VERMILION	380	622.5	2,845.72	3,145.38	1,780,000	1,957,996	177,996	697,250	0	61,707	758,957	858,941	0	69,611	928,552	169,595	10.57	59.90	58.84	
AXTELL	488	318.0	3,691.08	4,127.85	1,238,356	1,312,657	74,301	410,091	0	29,557	439,648	464,820	0	33,877	498,697	59,049	5.72	81.39	73.33	
VALLEY HEIGHTS	498	424.0	2,853.50	3,138.85	1,194,189	1,330,872	136,683	522,351	0	62,198	584,549	680,570	0	71,985	752,555	168,006	16.18	55.80	50.51	

COUNTY NAME DISTRICT NAME	#	BUDGET PER PUPIL			GENERAL FUND BUDGET				1983-84			ESTIMATED 1984-85				TAX RATE			
		EST ENROLL	1983-84	1984-85	EST 1983-84	EST 1984-85	DIFF (5-4)	BASIC AID	ADDITIONAL GUARANTEE	TAX REBATE	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	TAX REBATE	TOTAL STATE AID	DIFF (14-10)	MILL EQUIV	1983	EST 1984
		9-15-84	1983-84	1984-85	1983-84	1984-85	(5-4)	AID	GUARANTEE	REBATE	AID	AID	GUARANTEE	REBATE	AID				
MCPHERSON	059																		
LINDSBORG	400	812.0	2,851.92	3,137.11	2,312,909	2,547,333	234,424	796,040	0	138,742	934,782	896,875	0	155,846	1,052,721	117,939	4.20	48.96	48.60
MCPHERSON	418	2,180.0	2,418.20	2,563.29	5,268,044	5,587,972	319,928	1,490,995	0	537,975	2,028,970	1,297,636	0	625,407	1,923,043	-105,927	-1.32	37.39	42.18
CANTON-GALVA	419	390.0	3,434.20	3,753.40	1,334,532	1,463,826	129,294	314,559	0	100,655	415,214	404,847	0	117,245	522,092	106,878	5.01	40.34	40.97
HOUNDRIDGE	423	405.0	3,333.33	3,666.67	1,330,000	1,485,001	155,001	251,385	0	84,843	336,228	379,397	0	97,277	476,674	140,446	7.91	51.93	53.04
INMAN	448	341.0	3,477.72	3,798.31	1,199,813	1,295,223	95,410	370,419	0	61,898	432,317	416,990	0	70,207	487,197	54,880	4.00	54.64	54.39
MEADE	060																		
FOWLER	225	141.0	4,837.27	5,418.43	720,753	763,999	43,246	0	0	29,087	29,087	0	0	33,772	33,772	4,685	0.38	52.08	57.03
MEADE	226	400.0	3,546.68	3,886.36	1,466,553	1,554,545	87,992	118,297	0	88,104	206,401	0	0	103,601	103,601	-102,800	-1.98	24.88	26.68
MIAMI	061																		
OSAWATOMIE	367	1,020.0	2,847.27	3,231.79	2,996,747	3,296,430	299,683	1,878,009	0	134,505	2,012,514	2,140,781	0	151,703	2,292,484	279,970	19.25	49.50	61.59
PAOLA	368	1,390.0	2,696.41	2,887.86	3,773,629	4,014,130	240,501	1,483,361	0	277,640	1,761,001	1,762,224	0	317,703	2,079,927	318,926	10.98	55.01	59.60
LOUISBURG	416	975.0	2,805.78	3,105.35	2,752,469	3,027,719	275,250	1,458,041	0	115,134	1,573,175	1,747,366	0	131,126	1,878,492	305,317	17.81	54.73	59.64
MITCHELL	062																		
WACONDA	272	611.0	2,724.88	3,046.43	1,692,152	1,861,367	169,215	559,332	0	93,215	652,547	687,569	0	108,165	795,734	143,187	8.65	55.65	58.19
BELOIT	273	802.2	2,898.28	3,188.11	2,325,000	2,557,502	232,502	462,013	0	161,689	623,702	612,148	0	189,789	801,937	178,235	7.08	57.33	62.92
MONTGOMERY	063																		
CANEY VALLEY	436	886.0	2,882.95	3,173.04	2,555,739	2,811,313	255,574	1,616,127	0	123,630	1,739,757	1,844,133	0	140,238	1,984,371	244,614	13.10	39.93	39.45
COFFEYVILLE	445	2,985.0	2,341.86	2,487.19	7,004,026	7,424,272	420,246	3,597,492	0	473,877	4,071,369	3,945,154	0	547,425	4,492,579	421,210	8.05	45.86	49.82
INDEPENDENCE	446	2,415.0	2,267.21	2,423.82	5,450,156	5,853,525	403,369	2,392,713	0	465,464	2,858,177	2,590,050	0	534,100	3,124,150	265,973	5.72	50.68	50.72
CHERRYVALE	447	691.0	2,850.33	3,144.44	1,975,276	2,172,811	197,535	1,409,773	0	74,799	1,484,572	1,582,795	0	84,467	1,667,262	182,690	20.43	44.06	48.66
MORRIS COUNTY	064																		
MORRIS COUNTY	417	940.0	2,765.56	3,082.56	2,634,198	2,897,610	263,412	1,106,657	0	143,535	1,250,192	1,457,730	0	163,061	1,620,791	370,599	13.26	41.98	42.18
MORTON	065																		
ROLLA	217	182.0	5,069.31	5,491.57	942,891	999,465	56,574	0	0	30,755	30,755	0	0	35,466	35,466	4,711	0.07	12.30	12.28
ELKHART	218	583.5	3,059.74	3,365.71	1,762,715	1,963,892	201,177	467,856	0	144,706	612,562	509,075	0	169,389	678,464	65,902	1.24	22.87	22.85
NEMAHA	066																		
SABETHA	441	935.0	2,682.11	2,950.32	2,489,000	2,758,549	269,549	1,100,372	0	150,933	1,251,305	1,170,927	0	175,919	1,346,846	95,541	3.82	49.53	52.38
NEMAHA VALLEY SCHOOLS	442	440.0	3,140.79	3,565.58	1,426,234	1,568,856	142,622	652,398	0	84,446	736,844	668,065	0	96,183	764,248	27,404	2.41	57.31	64.04
B & B	451	263.0	3,163.64	3,638.78	870,000	957,000	87,000	492,158	0	15,279	507,437	533,368	0	17,533	550,901	43,464	8.31	52.43	73.42
NEOSHO	067																		
ERIE-ST PAUL	101	1,186.0	2,705.44	3,007.36	3,242,467	3,566,724	324,257	1,602,155	0	132,899	1,735,054	1,710,622	0	153,378	1,864,000	128,946	5.40	48.84	64.99
CHANUTE PUBLIC SCHOOLS	413	2,165.0	2,306.92	2,445.34	4,954,807	5,294,161	339,354	2,296,622	0	404,719	2,701,341	2,288,609	0	465,342	2,753,951	52,610	1.26	48.90	53.94
NESS	068																		
NES TRES LA GO	301	92.0	5,722.91	6,600.39	572,863	607,236	34,373	0	0	22,131	22,131	0	0	25,498	25,498	3,367	0.15	22.29	23.70
SMOKY HILL	302	185.0	4,385.42	4,761.62	831,038	880,900	49,862	0	0	43,285	43,285	55,549	0	50,069	105,618	62,333	4.04	49.85	47.33
NESS CITY	303	330.0	3,624.94	3,923.95	1,221,605	1,294,902	73,297	0	0	120,771	120,771	0	0	140,754	140,754	19,983	0.72	36.80	38.80
BAZINE	304	100.5	5,364.94	5,686.84	539,176	571,527	32,351	0	0	21,073	21,073	0	0	23,972	23,972	2,899	0.21	35.33	37.82

COUNTY NAME DISTRICT NAME	#	BUDGET PER PUPIL		GENERAL FUND BUDGET			1983-84			ESTIMATED 1984-85			DIFF		TAX RATE				
		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 (14-10)	MILLI EQUIV	1983	1984	
		9-15-84	1983-84	1984-85	1983-84	1984-85	(5-4)								(14-10)				
NORTON	069																		
NORTON COMMUNITY SCHOOLS	211	760.0	2,997.46	3,316.73	2,291,557	2,520,717	229,160	1,091,668	0	149,250	1,240,918	1,300,562	0	172,113	1,472,675	231,757	14.48	54.50	59.18
NORTHERN VALLEY	212	206.0	3,555.13	3,823.32	743,022	787,604	44,582	177,117	0	23,369	200,486	250,699	0	26,477	277,176	76,690	9.91	71.14	61.28
WEST SOLOMON VALLEY SCHOOLS	213	150.0	4,079.22	4,698.71	664,913	704,807	39,894	50,011	0	26,157	76,168	129,435	0	30,285	159,720	83,552	13.52	79.56	83.10
OSAGE	070																		
OSAGE CITY	420	610.0	2,965.87	3,262.46	1,792,869	1,990,101	197,232	1,056,277	0	122,008	1,178,285	1,198,801	0	140,049	1,338,850	160,565	13.50	29.69	49.57
LYNDON	421	342.5	3,461.31	3,753.95	1,182,036	1,285,728	103,692	652,232	0	64,683	716,915	751,437	0	72,515	823,952	107,037	15.03	53.99	57.44
SANTA FE TRAIL	434	1,215.0	2,709.67	2,980.63	3,209,336	3,621,465	412,129	2,148,047	0	125,275	2,273,322	2,524,055	0	140,581	2,664,636	391,314	28.08	60.80	60.06
BURLINGAME PUBLIC SCHOOLS	454	330.0	3,574.38	3,869.22	1,204,566	1,276,842	72,276	829,483	0	44,527	874,010	900,163	0	49,950	950,113	76,103	15.37	44.21	60.27
MARAIS DES CYGNES VALLEY	456	312.5	3,440.69	3,753.53	1,075,217	1,172,978	97,761	664,743	0	40,233	704,976	767,315	0	44,929	812,244	107,268	16.57	44.75	50.30
OSBORNE	071																		
OSBORNE COUNTY	392	365.0	3,201.36	3,969.16	1,539,853	1,448,745	-91,108	355,413	0	80,048	435,461	108,039	0	94,069	202,108	-233,353	-13.90	57.61	69.30
OTTAWA	072																		
NORTH OTTAWA COUNTY	239	598.0	2,826.11	3,108.72	1,661,750	1,859,015	197,265	591,585	0	96,825	688,410	684,709	0	109,708	794,417	106,007	4.92	34.51	45.70
TWIN VALLEY	240	445.0	3,003.33	3,348.21	1,354,500	1,489,955	135,455	719,769	0	42,671	762,440	785,461	0	48,416	833,877	71,437	5.11	43.92	43.41
PAWNEE	073																		
FT LARNED	495	1,161.0	2,811.26	3,079.04	3,261,348	3,574,765	313,417	669,423	0	248,272	917,695	961,738	0	287,214	1,248,952	331,257	8.65	53.40	56.12
PAWNEE HEIGHTS	496	160.0	5,412.14	5,736.87	847,000	917,899	70,899	0	11,404	34,768	46,172	0	8,057	40,349	48,406	2,234	0.16	53.90	58.60
PHILLIPS	074																		
EASTERN HEIGHTS	324	164.0	3,537.93	3,766.93	581,989	617,776	35,787	110,350	0	23,208	133,558	153,356	0	27,416	180,772	47,214	7.51	67.17	65.68
PHILLIPSBURG	325	691.0	3,043.80	3,442.67	2,162,621	2,378,882	216,261	672,795	0	162,868	835,663	801,612	0	188,377	989,989	154,326	5.76	46.77	47.95
LOGAN	326	246.0	4,255.96	4,511.32	1,046,965	1,109,785	62,820	75,553	0	45,419	120,972	168,967	0	55,702	224,669	103,697	4.85	40.75	38.79
POTTAWATOMIE	075																		
WAMEGO	320	1,131.0	2,870.09	3,157.10	3,023,635	3,570,680	547,045	1,841,537	0	153,348	1,994,885	2,241,063	0	173,976	2,415,039	420,154	22.66	33.84	58.22
KAW VALLEY	321	1,050.0	3,193.99	3,424.00	3,391,702	3,595,200	203,498	0	0	125,522	125,522	0	0	141,333	141,333	15,811	0.08	17.34	17.31
ONAGA-HAVENSVILLE-WHEATON	322	365.5	3,444.27	3,851.17	1,291,600	1,407,604	116,004	686,295	0	41,724	728,019	737,752	0	46,944	784,696	56,677	4.95	49.82	51.17
WESTMORELAND	323	590.0	2,797.91	3,077.70	1,601,805	1,815,843	214,038	1,004,143	0	65,495	1,069,638	1,167,862	0	73,286	1,241,148	171,510	18.36	54.35	56.29
PRATT	076																		
PRATT	382	1,280.0	2,613.22	2,885.77	3,357,991	3,693,784	335,793	964,971	0	431,770	1,396,741	1,056,258	0	496,920	1,553,178	156,437	3.62	40.74	45.28
SKYLINE SCHOOLS	438	330.0	3,321.40	3,659.08	1,097,724	1,207,495	109,771	80,423	0	38,993	119,416	98,807	0	45,189	143,996	24,580	0.77	32.07	31.74
RAWLINS	077																		
HERNDON	317	77.7	4,153.46	4,889.96	358,444	379,950	21,506	0	4,582	10,531	15,113	0	5,061	11,979	17,040	1,927	0.33	53.49	59.65
ATWOOD	318	460.0	3,238.17	3,697.49	1,546,227	1,700,845	154,618	264,170	0	91,368	355,538	418,485	0	107,641	526,126	170,588	10.14	70.81	64.98
RENO	078																		
HUTCHINSON PUBLIC SCHOOLS	308	4,733.1	2,437.57	2,692.02	12,080,581	12,741,592	661,011	4,355,962	0	1,384,432	5,740,394	4,151,413	0	1,608,476	5,759,889	19,495	0.19	51.30	59.66
NICKERSON	309	1,401.0	2,781.70	2,955.97	3,906,898	4,141,309	234,411	1,875,585	0	211,620	2,087,205	2,135,078	0	243,282	2,378,360	291,155	9.69	55.58	51.62
FAIRFIELD	310	490.0	3,258.16	3,755.86	1,673,065	1,840,369	167,304	342,658	0	83,799	426,457	593,431	0	95,864	689,295	262,836	12.29	58.73	49.24
PRETTY PRAIRIE	311	287.0	3,768.16	4,098.63	1,109,724	1,176,307	66,583	412,767	0	48,207	460,974	546,688	0	54,763	601,451	140,477	15.35	59.98	57.88
HAVEN PUBLIC SCHOOLS	312	1,060.0	2,858.65	3,206.29	3,091,635	3,400,788	309,153	1,216,889	0	145,213	1,362,102	1,592,078	0	165,441	1,757,519	395,417	11.73	46.04	44.45



COUNTY NAME	#	DISTRICT NAME	BUDGET PER PUPIL			GENERAL FUND BUDGET			1983-84			ESTIMATED 1984-85			TAX RATE						
			EST ENROLL	1983-84	EST 1984-85	1983-84	EST 1984-85	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	1983	EST 1984	
RENO	078	BUHLER	313	2,100.0	2,268.60	2,426.74	4,769,738	5,096,145	326,407	2,364,938	0	252,324	2,617,262	2,706,112	0	289,126	2,995,238	377,976	8.72	44.46	42.92
REPUBLIC	079	PIKE VALLEY	426	257.0	3,550.86	3,815.17	925,000	980,499	55,499	237,844	0	41,210	279,054	361,801	0	47,945	409,746	130,692	12.95	55.13	52.52
		BELLEVILLE	427	597.5	3,317.83	3,599.55	1,995,676	2,150,729	155,053	574,228	0	127,404	701,632	811,424	0	146,704	958,128	256,496	12.69	59.07	53.85
		CUBA	455	178.0	4,062.32	4,306.06	723,093	766,479	43,386	143,376	0	15,609	158,985	250,342	0	17,593	267,935	108,950	13.75	59.73	59.20
RICE	080	STERLING	376	500.0	3,152.33	3,467.57	1,550,000	1,733,785	183,785	675,107	0	121,300	796,407	820,080	0	140,177	960,257	163,850	10.89	45.93	47.28
		CHASE	401	238.0	3,976.63	4,215.23	946,439	1,003,225	56,786	130,122	0	49,051	179,173	133,282	0	57,161	190,443	11,270	0.47	28.84	31.30
		LYONS	405	780.0	3,010.88	3,311.97	2,337,350	2,583,337	245,987	1,115,931	0	181,623	1,297,554	1,251,525	0	208,132	1,459,657	162,103	6.44	40.11	41.52
		LITTLE RIVER	444	384.0	3,490.75	3,754.54	1,340,447	1,441,743	101,296	262,211	0	53,261	315,472	278,808	0	60,651	339,459	23,987	0.78	33.57	34.12
RILEY	081	RILEY COUNTY	378	508.0	2,895.06	3,184.56	1,452,164	1,617,756	165,592	923,556	0	67,816	991,372	1,049,093	0	75,979	1,125,072	133,700	14.27	49.16	46.41
		MANHATTAN	383	5,248.0	2,226.38	2,423.01	11,584,062	12,715,956	1,131,894	5,000,018	0	1,229,677	6,229,695	5,148,992	0	1,407,487	6,556,479	326,784	3.05	37.28	51.34
		BLUE VALLEY	384	190.0	3,863.74	4,235.67	759,224	804,778	45,554	291,202	0	25,084	316,286	311,856	0	28,100	339,956	23,670	3.03	47.84	54.28
ROOKS	082	PALCO	269	247.5	3,534.79	3,755.42	860,722	929,466	68,744	0	0	48,012	48,012	5,300	0	56,224	61,524	13,512	0.39	17.12	23.28
		PLAINVILLE	270	535.0	3,140.03	3,457.26	1,681,486	1,849,633	168,147	119,671	0	176,510	296,181	209,567	0	203,405	412,972	116,791	2.32	28.00	26.30
		STOCKTON	271	429.0	2,999.55	3,436.40	1,340,200	1,474,217	134,017	235,370	0	108,837	344,207	34,102	0	125,011	159,113	-185,094	-4.35	26.94	29.49
RUSH	083	LACROSSE	395	450.0	3,257.82	3,870.30	1,583,300	1,741,634	158,334	131,752	0	116,614	248,366	39,433	0	136,773	176,206	-72,160	-2.32	42.31	47.67
		OTIS-BISON	403	328.5	4,025.29	4,266.81	1,318,282	1,401,647	83,365	213,292	0	50,229	263,521	235,255	0	56,800	292,055	28,534	1.50	54.22	55.48
RUSSELL	084	PARADISE	399	190.0	4,355.10	4,664.99	836,180	886,349	50,169	0	0	52,977	52,977	0	0	61,910	61,910	8,933	0.24	17.38	20.06
		RUSSELL COUNTY	407	1,348.0	3,204.81	3,547.55	4,511,410	4,782,098	270,688	0	0	493,710	493,710	0	0	586,183	586,183	92,473	1.06	41.59	43.60
SALINE	085	SALINA	305	6,589.5	2,283.99	2,424.16	15,038,274	15,974,002	935,728	5,979,073	0	1,657,872	7,636,945	5,998,772	0	1,919,331	7,918,103	281,158	2.37	52.54	58.96
		SOUTHEAST OF SALINE	306	590.0	2,933.26	3,330.50	1,786,357	1,964,993	178,636	652,413	0	75,364	727,777	701,442	0	85,698	787,140	59,363	2.67	45.53	48.98
		ELL-SALINE	307	265.0	3,681.23	3,956.58	989,147	1,048,494	59,347	452,718	0	48,488	501,206	489,632	0	55,496	545,128	43,922	5.50	45.92	59.80
SCOTT	086	SCOTT COUNTY	466	1,146.0	2,790.70	3,069.77	3,196,470	3,517,956	321,486	473,694	0	228,792	702,486	816,675	0	268,287	1,084,962	382,476	10.05	60.87	59.63
SEDGWICK	087	WICHITA	259	41,175.0	2,490.49	2,728.72	103,687,100	112,355,101	8,668,001	25,504,828	0	15,686,761	41,191,589	26,060,754	0	18,390,091	44,450,845	3,259,256	3.34	52.59	62.29
		DERBY	260	4,500.0	2,464.60	2,637.03	11,194,940	11,866,622	671,682	5,782,584	0	686,688	6,469,272	5,721,868	0	789,911	6,511,779	42,507	0.35	35.75	38.70
		HAYSVILLE	261	2,950.0	2,240.15	2,423.28	6,589,615	7,148,676	559,061	4,009,062	0	323,447	4,332,509	4,307,797	0	363,969	4,671,766	339,257	9.47	55.17	61.30
		VALLEY CENTER PUBLIC SCHOOLS	262	1,700.0	2,510.62	2,661.25	4,219,853	4,524,125	304,272	2,147,679	0	268,535	2,416,214	2,319,206	0	306,191	2,625,397	209,183	8.81	58.02	72.00
		MULVANE	263	1,725.0	1,989.40	2,188.34	3,296,640	3,774,887	478,247	1,869,339	0	257,706	2,127,045	2,240,428	0	292,177	2,532,605	405,560	25.05	57.61	68.27
		CLEARWATER	264	843.0	2,782.20	3,103.98	2,378,783	2,616,659	237,876	816,467	0	140,387	956,854	908,497	0	159,311	1,067,808	110,954	3.00	35.64	39.41
		GODDARD	265	1,644.0	2,500.15	2,651.51	4,110,000	4,359,082	249,082	1,529,857	0	279,442	1,809,299	1,648,026	0	325,135	1,973,161	163,862	5.38	55.68	70.96

COUNTY NAME DISTRICT NAME	#	1-BUDGET PER PUPIL			GENERAL FUND BUDGET			1983-84			ESTIMATED 1984-85			1984-85			TAX RATE		
		EST ENROLL	1983-84	1984-85	1983-84	1984-85	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	1983	1984
		9-15-84																	
.....																			
SEDGWICK	087																		
MAIZE	266	1,325.0	2,800.47	3,054.69	3,326,400	4,047,466	721,064	2,157,116	0	105,295	2,262,411	2,717,372	0	119,815	2,837,187	574,776	34.88	45.13	67.25
NENKICK	267	1,333.0	2,781.31	2,998.17	3,770,348	3,996,566	226,218	1,655,998	0	160,240	1,816,238	1,859,055	0	184,452	2,043,507	227,269	7.50	51.26	60.60
CHENEY	268	510.0	2,865.50	3,220.65	1,493,214	1,642,533	149,319	635,184	0	111,937	747,121	730,102	0	131,669	861,771	114,650	8.78	55.25	55.27
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SEWARD	088																		
LIBERAL	480	2,965.0	2,446.37	2,593.15	7,242,491	7,688,690	446,199	2,543,874	0	775,678	3,319,552	2,628,409	0	907,155	3,535,564	216,012	2.82	45.79	49.40
KISMET-PLAINS	483	573.0	2,982.43	3,283.53	1,710,423	1,881,464	171,041	33,299	0	87,623	120,922	149,959	0	102,944	252,903	131,981	2.76	30.20	32.32
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SHAWNEE	089																		
SEAMAN	345	3,310.0	2,289.10	2,439.64	7,618,119	8,075,192	457,073	3,980,477	0	419,459	4,399,936	4,007,575	0	476,191	4,483,766	83,830	1.29	41.94	48.21
SILVER LAKE	372	662.0	2,870.12	3,157.13	1,806,738	2,090,020	283,282	1,200,468	0	76,419	1,276,887	1,419,297	0	86,720	1,506,017	229,130	28.25	33.67	61.95
AUBURN WASHBURN	437	2,584.0	2,306.69	2,445.09	5,849,777	6,318,113	468,336	2,850,568	0	361,851	3,212,419	2,876,773	0	424,231	3,301,004	88,585	1.96	43.38	54.62
SHAWNEE HEIGHTS	450	3,167.0	2,349.28	2,490.24	7,435,471	7,886,590	451,119	4,379,326	0	356,741	4,736,067	4,555,381	0	406,095	4,961,476	225,409	4.85	42.48	52.35
TOPEKA PUBLIC SCHOOLS	501	13,900.0	2,603.80	2,794.20	36,640,873	38,839,418	2,198,545	11,459,827	0	4,655,652	16,115,479	11,435,431	0	5,383,946	16,819,377	703,898	2.39	58.97	64.39
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SHERIDAN	090																		
HOXIE COMMUNITY SCHOOLS	412	555.0	2,901.04	3,191.14	1,592,670	1,771,083	178,413	52,788	0	73,443	126,231	151,284	0	84,963	236,247	110,016	5.15	64.90	67.47
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SHERMAN	091																		
GOODLAND	352	1,380.0	2,683.26	2,885.71	3,704,513	3,982,285	277,772	408,662	0	211,745	620,407	761,874	0	247,060	1,008,934	388,527	10.42	74.52	72.04
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SMITH	092																		
LEBANON PUBLIC SCHOOLS	236	0.0	5,793.68	0.00	486,669	51,587	-435,082	0	6,666	18,709	25,375	8,249	0	21,627	29,876	4,501	0.78	62.56	-0.56
SMITH CENTER	237	660.0	2,814.59	3,096.05	1,650,757	2,043,393	392,636	607,051	0	118,194	725,245	916,547	0	135,127	1,051,674	326,429	21.76	64.51	62.05
WEST SMITH COUNTY	238	215.0	3,437.58	3,753.47	721,892	806,996	85,104	216,750	0	28,635	245,385	257,884	0	32,379	290,263	44,878	6.54	67.62	69.59
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STAFFORD	093																		
STAFFORD	349	310.0	3,469.77	3,820.73	1,094,711	1,184,425	89,714	98,900	0	67,757	166,657	247,665	0	78,193	325,858	159,201	11.89	71.96	60.37
ST JOHN-HUDSON	350	400.0	3,502.36	3,754.77	1,353,663	1,501,908	148,245	0	0	109,296	109,296	52,761	0	126,013	178,774	69,478	2.23	37.05	39.53
MACKSVILLE	351	280.0	3,994.08	4,233.72	1,108,357	1,185,442	77,085	0	0	77,308	77,308	0	0	90,339	90,339	13,031	0.30	17.14	22.94
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STANTON	094																		
STANTON COUNTY	452	480.0	3,676.46	3,913.29	1,772,055	1,878,378	106,323	0	0	89,823	89,823	0	0	107,765	107,765	17,942	0.29	26.09	26.84
.....																			
STEVENS	095																		
MOSCOW PUBLIC SCHOOLS	209	160.0	5,518.90	5,850.04	791,962	936,006	144,044	0	0	21,437	21,437	0	0	24,777	24,777	3,360	0.06	11.48	14.44
HUGOTON PUBLIC SCHOOLS	210	660.0	3,631.58	3,849.47	3,119,162	3,310,544	191,382	0	0	163,455	163,455	0	0	191,535	191,535	28,080	0.17	15.86	17.19
.....																			
SUMNER	096																		
WELLINGTON	353	1,760.0	2,546.97	2,699.79	4,482,158	4,751,630	269,472	1,766,790	0	375,488	2,142,278	1,911,773	0	432,498	2,344,271	201,993	6.55	63.28	70.87
CONWAY SPRINGS	356	410.5	2,998.33	3,322.27	1,239,810	1,363,793	123,983	388,407	0	76,422	464,829	482,498	0	86,583	569,081	104,252	8.54	60.88	59.43
BELLE PLAINE	357	640.0	2,985.07	3,283.58	1,900,000	2,101,491	201,491	1,120,929	0	106,262	1,227,191	1,278,165	0	120,143	1,398,308	171,117	22.62	64.34	81.81
OXFORD	358	400.0	2,948.46	3,243.31	1,158,743	1,297,324	138,581	512,835	0	63,890	576,725	613,791	0	73,846	687,637	110,912	10.37	49.78	51.72
ARGONIA PUBLIC SCHOOLS	359	199.0	3,692.40	3,923.78	736,633	780,833	44,200	0	13,871	50,554	64,425	0	7,998	58,211	66,209	1,784	0.16	63.03	59.82
CALDWELL	360	321.0	3,444.86	3,777.01	1,112,691	1,212,419	99,728	198,200	0	69,016	267,216	265,306	0	80,045	345,351	78,135	7.78	71.50	78.82
SOUTH HAVEN	509	175.0	3,824.55	4,262.51	703,718	745,940	42,222	84,258	0	27,340	111,598	109,399	0	31,595	140,994	29,396	3.54	66.55	67.09

COUNTY NAME DISTRICT NAME	#	1-BUDGET PER PUPIL-----GENERAL FUND BUDGET-----										-----1983-84-----					-----ESTIMATED 1984-85-----					-----TAX RATE-----	
		EST ENROLL		EST		EST		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	1983	1984			
		9-15-84	1983-84	1984-85	1983-84	1984-85	1983												1984				
THOMAS	097																						
BREWSTER	314	164.0	4,188.65	4,439.97	686,938	728,155	41,217	0	15,524	19,567	35,091	0	12,616	23,444	36,060	969	0.10	60.76	66.58				
COLBY PUBLIC SCHOOLS	316	1,180.0	2,660.17	2,926.18	3,116,394	3,452,892	336,498	823,743	0	254,495	1,078,238	897,752	0	293,692	1,191,444	113,206	3.27	59.24	60.03				
GOLDEN PLAINS	316	182.0	3,475.74	4,063.64	684,721	739,583	54,862	80,743	0	24,089	104,832	46,636	0	28,092	74,728	-30,104	-3.91	70.92	81.39				
TREGO	098																						
WAKEENEY	208	633.0	2,841.36	3,127.97	1,800,000	1,980,004	180,004	274,702	0	122,947	397,649	521,179	0	142,252	663,431	265,782	6.12	31.62	28.43				
WABAUNSEE	099																						
ALMA	329	503.5	2,998.52	3,382.22	1,548,137	1,702,948	154,811	513,280	0	108,101	621,381	600,525	0	123,936	724,461	103,080	6.11	47.88	53.36				
WABAUNSEE EAST	330	580.0	3,073.35	3,480.36	1,835,098	2,018,610	183,512	966,225	0	67,657	1,033,882	1,125,419	0	76,511	1,201,930	168,048	14.00	56.69	62.12				
WALLACE	100																						
WALLACE COUNTY SCHOOLS	241	345.5	2,602.73	2,863.00	899,242	989,167	89,925	44,593	0	45,233	89,826	226,772	0	52,257	279,029	189,203	12.66	51.67	44.72				
WESKAN	242	100.0	4,331.68	4,637.50	437,500	463,750	26,250	0	3,976	8,040	12,016	63,811	0	9,336	73,147	61,131	10.94	65.03	67.20				
WASHINGTON	101																						
NORTH CENTRAL	221	185.0	4,573.14	4,952.34	864,323	916,183	51,860	193,650	0	17,531	211,181	257,509	0	19,803	277,312	66,131	7.03	42.83	64.70				
WASHINGTON SCHOOLS	222	416.5	3,069.03	3,546.14	1,342,702	1,476,969	134,267	736,648	0	65,648	802,296	844,423	0	73,874	918,297	116,001	10.78	47.02	47.51				
BARNES	223	437.0	3,421.85	3,721.38	1,493,638	1,626,243	132,605	279,048	0	72,314	351,362	437,915	0	82,983	520,898	169,536	9.02	60.53	54.59				
REPUBLICAN VALLEY	224	402.0	3,453.91	3,782.49	1,400,905	1,520,562	119,657	445,737	0	52,537	498,274	610,648	0	59,402	670,050	171,776	10.09	45.31	47.05				
WICHITA	102																						
LEOTI	467	550.0	3,331.94	3,734.35	1,899,203	2,053,892	154,689	0	0	147,877	147,877	0	0	170,848	170,848	22,971	0.71	53.48	56.70				
WILSON	103																						
ALTOONA-MIDWAY	387	375.0	3,343.73	3,692.81	1,258,916	1,384,805	125,889	729,535	0	30,108	759,643	764,632	0	34,038	798,670	39,027	3.46	38.85	48.90				
NEODESHA	461	785.0	2,923.80	3,220.28	2,298,103	2,527,917	229,814	1,544,187	0	92,999	1,637,186	1,673,144	0	107,410	1,780,554	143,368	9.52	35.06	46.12				
FREDONIA	484	872.0	2,809.44	3,122.29	2,475,121	2,722,634	247,513	1,157,283	0	125,040	1,282,323	1,212,787	0	141,839	1,354,626	72,303	2.87	48.40	50.47				
WOODSON	104																						
WOODSON	366	565.0	2,739.97	3,056.65	1,570,000	1,727,005	157,005	424,045	0	98,263	522,308	565,762	0	111,975	677,737	155,429	5.67	37.67	35.11				
WYANDOTTE	105																						
TURNER-KANSAS CITY	202	3,650.0	2,499.65	2,683.39	9,239,962	9,794,357	554,395	6,255,041	0	314,905	6,569,946	6,563,387	0	351,472	6,914,859	344,913	7.94	50.60	56.55				
PIPER-KANSAS CITY	203	860.5	2,874.71	3,162.18	2,416,191	2,721,056	304,865	1,792,792	0	74,600	1,867,392	2,079,784	0	84,776	2,164,560	297,168	34.59	63.27	54.38				
BONNER SPRINGS	204	1,954.6	2,538.73	2,691.05	4,911,677	5,259,926	348,249	3,016,898	0	304,568	3,321,466	3,189,190	0	344,227	3,533,417	211,951	8.85	62.69	61.74				
KANSAS CITY	500	22,085.5	2,444.94	2,713.13	54,473,319	59,920,723	5,447,404	33,319,022	0	3,863,172	37,182,194	37,204,085	0	4,351,486	41,555,571	4,373,377	14.67	33.29	56.77				
STATE TOTALS		384,996.7			1,031,986,136	1,120,646,034	88,659,898	375,610,039	181,916	89,276,008	465,067,963	414,950,662	60,035	103,588,496	518,599,193	53,531,230							

PROPOSED STATE AID PLANS\*  
1984-85 School Year  
(Amounts in Thousands)

	<u>1983-84</u>	<u>Gov. Plan 1984-85</u>	<u>Proposed Plan 1984-85</u>
General Fund Budget Limitations	5%-15%	4%-8%	5%-10%
Additional % of Prior Year's Budget for Teacher Salaries	NONE	2%	NONE
Est. General Fund Budget	1,031,940	1,122,646	1,114,995
% Budget Increase	NONE	8.7%	8.0%
General State Aid	376,056	416,056	413,100
Income Tax Rebate	89,300	103,600	103,600
Ratio of General State Aid and Income Tax Rebate to Budget	45.1%	46.3%	46.1%
Est. Property Tax Increase (b)	41,400	44,000	36,700
Est. Property Tax Rate Increase	4.6 mills	2.0 mills (a)	1.2 mills (a)
Special Educ. Categorical Aid	62,418	64,844	70,703 (d)
Total State Aid	527,774	584,500	587,403
Potential Interest to General Fund for Teacher Salaries	NONE	NONE	10,000 (e)
Potential % Increase in Teacher Salaries (b)		9.75%	10.25%

(a) Based on 5 percent growth in assessed valuation.

(b) Teacher salary increases will vary considerably from district to district. In many districts where the property tax exceeds two to three mills, such districts may not use their full budget authority.

(d) The recommended special education appropriation is based upon 95 percent of excess cost as recommended by the 1983 Interim Committee on Ways and Means. This would provide an increase over the Governor's recommendation per teacher of approximately \$1,100 assuming paraprofessionals were counted as 0.5 of a special teacher (current law).

(e) School districts would be granted permission to deposit interest from the general fund into the general fund. Such interest would be above the budget limitations and used only for the improvement of teacher salaries. All interest deposited in the general fund for improvement of teacher salaries would be added to the general fund budget per pupil and equalized under the SDEA during the following year. The depositing of interest to the general fund would be permissive.

\*SPECIAL NOTE: In determining the amount of state aid (general state aid, income tax rebate, and special education) under this proposal, the amount recommended by the Governor under the SDEA was combined with \$2,900,000 (1984 S.B. 503 and changes in special education payment) of interest which the state should receive as a result of delayed school payments.

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