

MINUTES OF THE HOUSE COMMITTEE ON EDUCATION

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

3:30 ~~xxx~~ p.m. on February 18, 1985 in room 519-S of the Capitol.

All members were present except: Representative R.D. Miller, who was excused.

Committee staff present:

Ben Barrett, Legislative Research Department
Avis Swartzman, Revisor of Statutes' Office
Dale Dennis, State Department of Education
Judy Crapser, Secretary to the Committee

Conferees appearing before the committee:

The Chairman opened the meeting by requesting the Committee members review SB 124 pertaining to the State Advisory Council for Vocational Education. He stated that if the Committee did not object, there would be no hearing on this bill and possibly it could be voted to be put on the Consent Calendar as this is a clean-up bill needed in a timely fashion.

The Committee was presented with a copy of a letter, by request of Representative William Bryant, concerning HB 2118 which addresses the teacher's supplemental contracts.
(ATTACHMENT 1)

The Committee was given copies of the fiscal note for HB 2144, the topic of today's staff briefing. (ATTACHMENT 2)

The staff briefed the Committee on school finance which included HB 2144, the Governor's proposal for school finance.

Ben Barrett, Legislative Research Department, described the formula for the school district equalization act (SDEA). (ATTACHMENT 3)

Dale Dennis, State Department of Education, described how the formula works by using an example. (ATTACHMENTS 4 & 5)

Ben Barrett briefed the Committee on how SDEA has progressed since the 1972-73 school year. (ATTACHMENT 6) He also presented the Committee with a summary of the funding history, both estimated and actual. (ATTACHMENT 7)

Dale Dennis supplied the Committee with copies of a printout using the provisions included in HB 2144 with a budget authority of 6% - 12%. (ATTACHMENT 8) Mr. Dennis also presented a printout with the proposed 5% - 15% budget authority which is what the limitations would revert to if no action were to be taken. (ATTACHMENT 9)

Mr. Barrett and Mr. Dennis had prepared a comparison of various budget authority spreads for the Committee's information and referral. (ATTACHMENT 10)

Representative Leach made a motion to have a computer run done with a budget authority of 5% - 10%. Representative Branson seconded the motion. The motion failed.

The meeting was adjourned at 5:19 p.m.

The next meeting of the Committee will be February 19, 1985 at 3:30 p.m. in Room 519-S.

DATE Feb 18, 1985

GUEST REGISTER

HOUSE

EDUCATION COMMITTEE

NAME	ORGANIZATION	ADDRESS
Ruth Wilbur	AAU P	Topeka
Les Rogge	Paula	S D E
Richard Funk	KASB	Topeka
John W. Kopp	KASB	Topeka
Bill Luntis	KASB	Topeka
Charles A. ...	USDOD TH	Topeka
Chris Graves	ASK	Topeka
Dick Krentz	Budget	Topeka
Graig Grant	K-NEA	Lawrence
Jim Murphy /	Governor's Office	Topeka
Merle Hise	KACC	Topeka
Bill Shubs	U.S.A. 259	Wichita
Harold Plimert	Wichita - NEA	Wichita
Vera Spencer	Wichita NEA	Wichita
Markus Bartoll	Wichita T. Ed	Wichita
Mike Huddell	Wichita NEA	Wichita
Craig ...	" "	"
Paul E. Spang	Wichita NEA	Wichita
Harold Pitts	Topeka - TARTA	Topeka
Amedeo Edwards	Bd of Ed USD 290	Ottawa
Jim ...	USD # 512	Shawnee Mission

MONTY AND EYER

ATTORNEYS AT LAW

112 C STREET

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PAUL L. MONTY
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BRADLEY D. THORNTON

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GREENLEAF CENTER
GREENLEAF KANSAS 66943
(913) 747-2244

February 6, 1985

Dr. William M. Bryant
State Capitol Building
Room 156E
Topeka, Kansas 66610

Dear Bill:

I am writing to you to express my concern about House Bill No. 2118. As you know, I have represented U.S.D. No. 222 for over ten years and U.S.D. No. 455 for several years. In my capacity of representing these school districts, I have been chief negotiator at negotiations and have developed a close relationship with the school districts in regard to all school matters. Over the past few years, there have been several occasions in U.S.D. No. 222 where the coach has resigned as coach and continued to be employed as a teacher. These situations have caused some problems, but have always been worked out. In discussing this type of situation with Dr. Baskerville, Superintendent at U.S.D. No. 222, he feels he can always work out the problem caused by a teacher terminating his supplemental contract. Granted, House Bill No. 2118 will give the district another option-terminate the primary contract. However, what about the future? I can't imagine that teachers are going to sit idly by on this issue. If a supplemental contract is so important that its performance affects a teacher's employment, then shouldn't the supplemental contract be subject to tenure and due process? This does not appear to me to be an unreasonable argument, and I think it will probably be presented to the legislature in the near future if House Bill No. 2118 is passed.

I was recently at a negotiations seminar and spoke with several superintendents. I found none and I would guess that there are very few who given the choice of continuing under the status quo or having House Bill No. 2118 adopted together with tenure and due process applied to supplemental contracts would not choose the status quo. I realize that House Bill No. 2118 does not give tenure and due process to supplemental contracts, but as stated above, it seems very likely that a great effort would be made by the teachers to have the law changed in the near future. Frankly, it seems to me they have

ATTACHMENT 1

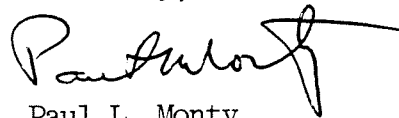
2-18-85
House Education Committee

Dr. William M. Bryant
February 6, 1985
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a reasonable argument. If as a teacher I don't want to be assistant junior high football coach any longer, that gives the Board the right to terminate my primary contract, maybe I should have some rights in regard to the District terminating my position as assistant coach. Further, House Bill No. 2188 provides that the teacher's primary contract may be nonrenewed on the basis of refusal by a teacher to enter into, renew or fulfill the provisions of a supplemental contract. It appears that if the Board demands the sixty year old woman English teacher to enter into a supplemental contract to coach football, either she does or her contract to teach English can be nonrenewed. I just don't believe that if House Bill No. 2118 is passed, there are not going to be changes in regard to tenure and due process applying to supplemental contracts. Basically, it seems to me that we are trying to cure a sore finger with a remedy that is likely to result in the loss of a hand.

I appreciate the opportunity to express my opinion. If you would like to discuss this situation further, I'll be in Topeka on February 18th and could stop by.

Sincerely,

A handwritten signature in cursive script, appearing to read "Paul L. Monty". The signature is written in black ink and is positioned above the printed name.

Paul L. Monty

PLM:gim

Fiscal Note
1985 Session
February 18, 1985

Bill No.

The Honorable Donald Crumbaker, Chairperson
Committee on Education
House of Representatives
Third Floor, Statehouse

Dear Representative Crumbaker:

SUBJECT: Fiscal Note for House Bill No. 2144 by Committee
on Education

In accordance with K.S.A. 75-3715a, the following fiscal note concerning House Bill No. 2144 is respectfully submitted to your committee.

House Bill No. 2144 amends state law to implement revisions to the existing School District Equalization Act. The bill would provide for unified school district budget limitations of six to 12 percent for the 1985-1986 school year, authorize school district equalization aid for four year old pre-school exceptional children enrolled in special education services, authorize transfer of school district capital outlay fund interest to the school district general fund, and would eliminate any effect of the so called "Kansas Income Booster Tax" on the determination of taxable income as it applies to provisions of the School District Equalization Act. The bill would implement the recommendations of the Governor as contained in the FY 1986 Governor's Budget Report.

The appropriations which would implement the Governor's recommendation, as contained in this bill, are included in Senate Bill No. 88. The appropriations recommended by the Governor include \$613,760 for a program to provide pre-school education for four year old exceptional children and \$472,649,760 to finance the School District Equalization Act.



Alden K. Shields
Director of the Budget

AKS:REK:sr

BASIC GENERAL STATE AID FORMULA 1984-85

(Ignoring the "Grandfather" Clause)

$$\text{USD GENERAL FUND BUDGET} - \left(\left[\text{DISTRICT WEALTH}^a \times \text{LOCAL EFFORT RATE}^b \right] + \text{85\% OF INCOME TAX REBATE}^c + \text{P.L. 874}^d + \text{MOTOR VEHICLE TAX}^e + \text{MOTOR VEHICLE DEALER STAMP TAX}^e + \text{REVENUE BOND IN-LIEU PAYMENTS}^e \right) = \text{GENERAL STATE AID}$$

a) Sum of adjusted property valuation and resident taxable income in the USD. For 1984-85 only, 1983 taxable income is the average of the sum of Kansas taxable income of resident individuals as determined under the Kansas income tax act with modifications to the Kansas itemized deductions of the individual which were in effect (1) in such taxable year and (2) for the taxable year ending prior to January 1, 1983.

b)

$$\frac{\text{DISTRICT'S BUDGET PER PUPIL (BPP)}}{\text{BPP "NORM" FOR THE DISTRICT'S ENROLLMENT CATEGORY}} \times 1.443\% \text{ (EST.)}^* = \text{LOCAL EFFORT RATE}$$

ENROLLMENT (E)	ESTIMATED 1984-85 BPP "NORMS"	
	"NORM" BPP	ADJUSTMENTS
Under 200	\$3,919	NONE
200 - 399	3,919	\$2.945 (E-200)
400 - 1,899	3,330	.579 (E-400)
1,900 - 9,999	2,462	NONE
10,000 and Over	2,816	NONE

* Set by State Board of Education within the limits of appropriations for state school equalization act.

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

FORM 148

This form is to be used by school district officials and county clerks to compute the estimated general state aid. It may be filed with the Kansas State Department of Education. Attach one copy of this completed form to the School Budget Form to be filed with the County Clerk on or before August 25, 1984.

ESTIMATED STATE AID COMPUTATION - 1984-85 BUDGET

1. (1) Estimated Legally Adopted Budget Per Pupil (Legally Adopted Budget) 2,184,375 ÷ 9/15/84, Enrollment 591.0 . . . = \$ 3696.07
2. Local Effort Rate = Dist. Budget Per Pupil (Line 1) 3696.07 ÷ Norm Budget Per Pupil** 3326.65 = (2) 1.11049 X 1.436 . . . = 1.595466%
3. (1) Legally Adopted Budget (See Line 1 above) = \$ 2,184,375
4. Local Effort Rate (Line 2 ÷ 100) .01595466 x District Wealth (See Pages 3 & 4) 71,811,654 = \$ 1,145,731
5. Estimated Income Tax Receipts (Line 7 Form 152) 142,148 x 85% = \$ 120,826
6. Actual Receipts for P.L. 874, 7/1/83 to 6/30/84 (or receipts district was entitled to receive if no application was made) - 0 - x 88.7 % from page 2 = \$ - 0 -
7. Prior year's receipts from motor vehicle tax (General Fund only - 7/1/83 to 6/30/84) = \$ 98,378
8. Prior year's receipts from dealer inventory stamp tax (General Fund only - 7/1/83 to 6/30/84). = \$ 1,362
9. Prior year's receipts in lieu of tax payments from IRB's (General Fund only - 7/1/83 to 6/30/84) = \$ - 0 -
10. Total Deductions (Line 4 + 5 + 6 + 7 + 8 + 9) = \$ 1,366,297
11. PROPOSED STATE AID FOR DISTRICT (Line 3 - Line 10) (Do not enter if a negative amount.) = \$ 818,078
12. Computed State Aid under Grandfather Clause (Gen. State Aid per pupil 1972-73 - See pages 5 & 6)
280 x 9/15/84 Enrollment (same as Line 1) 591.0 = \$ 165,480
13. Proposed State Aid under Grandfather Clause (Multiply Line 12 by 100 %) (Listed below based on your 1983 General Fund Mill Rate) = \$ 165,480
14. Estimated General State Aid (See Line 11 above) = \$ 818,078
15. Estimated Income Tax Receipts (Line 7 Form 152 x 75%) = \$ 106,611
16. Sub-Total (Line 14 + 15) = \$ 924,689
17. Estimated State Aid under Grandfather Clause (Line 13 - Line 16) (Do not enter if a negative amount.) = \$ - 0 -
18. Estimated State Aid 7/1/84 to 6/30/85 (Line 11 + 17) = \$ 818,078
19. Estimated State Aid for 7/1/85 to 12/31/85 (40% of Line 18). = \$ 327,231

Enrollment of The District	Norm Budget** Per Pupil	Adjustment	1983 Gen. Fund Mill Rate	% of Entitlement	1983 Gen. Fund Mill Rate	% of Entitlement
0-199	\$3,832	None				
200-399	\$3,832 minus	\$ 1.885 (E-200)	<u>48.24 - above</u>	<u>100%</u>	42.24 - 43.23	40%
400-1,899	\$3,455 minus	\$.6720000 (E-400)	47.24 - 48.23	90%	41.24 - 42.23	30%
1,900-9,999	\$2,447	None	46.24 - 47.23	80%	40.24 - 41.23	20%
10,000 & over	\$2,725	None	45.24 - 46.23	70%	39.24 - 40.23	10%
(1) Legally Adopted Budget Cannot Exceed Line Form 5-230-150		22 <u>3455 - 128.35</u>	44.24 - 45.23	60%	Below - 39.23	0%
		<u>3326.65</u>	43.24 - 44.23	50%		

(2) Carry to six decimal places

ATTACHMENT 4 House Education Committee 2-18-85

ADJUSTED VALUATION COMPUTATION SHEET

U.S.D. # 427

Assessed Valuations

1983

Adjusted Valuations

Co. Republic

Urban R.E.	<u>4,702,560</u>	X	30/18.60 =	<u>7,584,774</u>
Rural R.E.	<u>9,346,050</u>	X	30/6.85 =	<u>40,931,606</u>
Personal	<u>3,131,745</u>		=	<u>3,131,745</u>
Oil & Gas	<u>- 0 -</u>		=	<u>- 0 -</u>
P.S.C.	<u>2,600,049</u>		=	<u>2,600,049</u>
County Total	<u>19,780,404</u>			<u>54,248,174</u>

Co. Jewell

Urban R.E.	<u>- 0 -</u>	X	30/17.00 =	<u>- 0 -</u>
Rural R.E.	<u>332,325</u>	X	30/5.05 =	<u>1,974,208</u>
Personal	<u>71,405</u>		=	<u>71,405</u>
Oil & Gas	<u>- 0 -</u>		=	<u>- 0 -</u>
P.S.C.	<u>35,382</u>		=	<u>35,382</u>
County Total	<u>439,112</u>			<u>2,080,995</u>

Co.

Urban R.E.		X	30/	=
Rural R.E.		X	30/	=
Personal				=
Oil & Gas				=
P.S.C.				=

County Total

Co.

Urban R.E.		X	30/	=
Rural R.E.		X	30/	=
Personal				=
Oil & Gas				=
P.S.C.				=

County Total	Republic	<u>19,780,404</u>	<u>54,248,174</u>
Co.	Jewell	<u>+ 439,112</u>	<u>+ 2,080,995</u>
Grand Total		<u>20,219,516</u>	<u>56,329,169</u>

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

Dollars in Thousands

	1972-73*	1973-74	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84	Estimated 1984-85**	Increase, 1972-73 to 1984-85	
														Amount	Percent
School Dist. Equalization Act															
General State Aid	\$ 98,562	\$154,622	\$175,060	\$197,328	\$211,511	\$216,211	\$245,407	\$279,777	\$312,260	\$ 325,915	\$347,393	\$ 375,804	\$ 412,056	\$ 313,494	318.1
Income Tax Rebate	—	2,017 ⁿ	13,972	26,040	38,138	36,764	38,812	58,812	63,079	78,371	78,737	89,260	101,600	101,600	—
Subtotal	98,562	156,639	189,032	223,368	249,649	252,975	284,219	338,589	375,348	404,286	426,130	465,064	513,656	415,094	421.2
Transportation Aid	6,000	11,554	12,801	14,533	15,840	17,543	22,036	24,844	29,959	33,433	36,669	37,760	40,215	34,215	570.3
Total	104,562	168,193	201,833	237,901	265,489	270,518	306,255	363,433	405,307	437,719	462,799	502,824	553,871	449,309	429.7
Incr. Over Prior Year		63,631	33,640	36,068	27,588	5,029	35,737	57,178	41,874	32,412	25,080	40,025	51,047		
Budgets															
General Fund ¹	386,217	425,990	465,154	523,005	573,259	614,963	670,965	725,061	809,144	873,436	955,424	1,031,857	1,129,440 ^e	743,223	192.4
Incr. Over Prior Year		39,773	39,164	57,851	50,254	41,704	56,002	54,096	84,083	64,292	81,988	76,433	97,583		
Budget Controls		5-15%	7-15%	10-15%	7-15%	5-15%	6-15%	6-16%	9-19%	5-15%	6.25%- 12.50%	5-15%	6-10%		
Tax Levies - General Fund															
Property Tax - General Fund and Levies now Part of General Fund ^{2,3}	257,902	222,385	273,668	294,043	317,967	363,815	375,161	368,965	384,062	434,161	453,383	485,847	506,363	248,461	96.3
Motor Vehicle Dealers' Stamp Tax	—	—	—	—	—	—	400 ^b	578	551	700	585	859	792	792	—
Motor Vehicle Tax	—	—	—	—	—	—	—	—	12,526 ^c	43,316 ^d	44,934	60,003	61,447	61,447	—
Total	257,902	222,385	273,668	294,043	317,967	363,815	375,561	369,543	397,139	478,177	498,902	546,709	568,602	310,700	120.5
Incr. Over Prior Year		(35,517)	51,283	20,375	23,924	45,848	11,740	(6,018)	27,596	81,038	20,725	47,807	21,893		
Other State Aids															
KPERIS-School	14,937	15,785	20,126	24,587	34,733	37,668	34,830	37,051	36,305	35,481	36,283	37,928	41,246	26,309	176.1
Special Education	4,183	5,481	9,475	12,088	14,322	18,402	22,327	32,112	39,415	40,613	57,440	62,662	70,703	66,520	1,590.2
Deaf/Blind & Sev. Hdep.	39	67	67	80	82	74	73	71	96	92	75	21	65	26	66.7
Driver Education	900	900	1,200	1,200	1,200	1,300	1,400	1,534	1,428	1,291	1,321	1,340	1,352	452	50.2
Vocational Education	255	341	396	438	479	503	597	639	683	752	704	870	876	621	243.5
Ft. Leavenworth USD	510	683	687	692	676	690	638	667	705	755	762	870	906	396	77.6
Food Assistance	—	833	898	1,317	1,447	1,845	2,021	2,162	2,267	2,458	2,390	2,388	2,388	2,388	—
Adult Basic Education	—	—	26	32	38	46	43	40	39	52	54	53	53	53	—
Bilingual Education	—	—	—	—	—	—	—	235	477	446	547	645	645	645	—
Motorcycle Safety	—	—	—	—	—	—	—	—	—	—	21	72	62	62	—
Mineral Production Tax	—	—	—	—	—	—	—	—	—	—	—	3,025	3,794	3,794	—
Local Ad Valorem Tax Reduction	10,700	2,500	—	—	—	—	—	—	—	—	—	—	—	(10,700)	(100.0)
Total	31,524	26,590	32,875	40,434	52,977	60,528	61,929	74,511	81,415	87,940	99,687	109,880	122,090	90,566	287.3
Incr. Over Prior Year		(4,934)	6,285	7,559	12,543	7,551	1,401	12,582	6,904	6,525	11,747	10,193	12,210		
Total State Aid															
State General Fund	135,186	193,883	233,508	277,135	317,266	329,746	366,784	436,410	485,294	524,368	561,144	608,267	670,753	535,567	396.2
Incr. Over Prior Year		58,697	39,625	43,627	40,131	12,480	37,038	69,626	48,884	39,074	36,776	47,123	62,486		
State Safety Fund	900	900	1,200	1,200	1,200	1,300	1,400	1,534	1,428	1,291	1,321	1,340	1,352	452	50.2
Motorcycle Safety Fund	—	—	—	—	—	—	—	—	—	—	21	72	62	62	—
Mineral Production Tax	—	—	—	—	—	—	—	—	—	—	—	3,025	3,794	3,794	—
Total	136,086	194,783	234,708	278,335	318,466	331,046	368,184	437,944	486,722	525,659	562,486	612,704	675,961	539,875	397.3
Incr. Over Prior Year		58,697	39,925	43,627	40,131	12,580	37,138	69,760	48,778	38,937	36,827	50,218	63,257		

	1972-73*	1973-74	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84	Estimated 1984-85**	Increase, 1972-73 to 1984-85	
														Amount	Percent
<u>Enrollment, - K-12</u> F.T.E., Sept. 15	474,747	459,059	446,993	441,504	435,771	426,983	414,536	404,289	396,368	391,052	387,658	385,620	385,809	(88,938)	(18.7)
Change From Prior Year		(15,688)	(12,066)	(5,489)	(5,733)	(8,788)	(12,447)	(10,247)	(7,921)	(5,316)	(3,394)	(2,038)	189		
<u>Certificated Employees</u> ⁵	29,542	29,547	29,862	30,389	30,586	30,565	30,755	30,703	30,899	30,631	30,504	30,545	30,859	1,317	4.5
Change From Prior Year		5	315	527	197	(21)	190	(52)	196	(268)	(127)	41	314		

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

** Based on legislation enacted in 1984 and the estimated income tax rebate.

1. For the years 1972-73 through 1977-78, includes special fund tax levies eliminated in 1978 in order to make the budget data comparable to that for the years after 1977-78.
2. Includes Ft. Leavenworth. Also includes payments in lieu of taxes. School District Equalization Act aid, general fund budgets, enrollments and certificated employees do not include Ft. Leavenworth.
3. In 1978 six special tax levies were eliminated and, in effect, were made part of the general fund levy.
4. Employer contribution paid by the state to the Kansas Public Employees Retirement System on behalf of school districts, community colleges, and area vocational schools (included level payment for the old Kansas City School Employees retirement fund — obligation (ten annual payments) terminated after FY 1985).
5. Does not include employees of special education cooperatives or interlocal agreements (separate legal entities).
 - a) The first of three distributions to be made each school year was paid in May 1974.
 - b) The first distributions were made in calendar year 1979.
 - c) The first distributions were made in calendar year 1981. Due to difficulties associated with implementation of this program, receipts in that year were smaller than anticipated.
 - d) Distributions in this year are considered to be greater than otherwise would have been anticipated due to distributions made after July 1, 1981, that normally would have occurred earlier. (See (c) above.)
 - e) Includes \$4,586,000 that school districts budgeted for 1984-85 in the form of interest from the capital outlay fund that will be deposited in the general fund. School districts are authorized to do this for one year only. Such amounts are not subject to the per pupil budget controls; they will be used in computing the 1985-86 budget controls.

Prepared by Kansas Legislative Research Department
Revised: February 14, 1985

SUMMARY OF SCHOOL DISTRICT GENERAL FUND BUDGET, GENERAL STATE AID AND
INCOME TAX REBATE (COMBINED), AND GENERAL FUND PROPERTY TAX
INCREASES (ESTIMATED AND ACTUAL) FOR SELECTED YEARS

(Amounts in Millions)

School Year	General Fund Budget Control Range	General Fund Budget Increase Over Prior Year ¹		General State Aid and Income Tax Rebate Increase Over Prior Year		General Fund Property Tax Increase Over Prior Year ²		
		Amount	Percent	Amount	Percent	Estimated ³	Actual	Estimate Exceeds Actual: Difference
1976-77	7%-15%	\$ 50.3	9.6%	\$ 26.3	11.8%	\$ 21.0	\$ 23.9	\$ (2.9)
1977-78	5%-15%	41.7	7.3	3.3	1.3	42.0	45.8	(3.7)
1978-79	6%-15%	56.0	9.1	31.2	12.4	24.0	11.7	12.3
1979-80	6%-16%	54.1	8.1	54.4	19.1	11.0	(6.0)	17.0
1980-81	9%-19%	84.1	11.6	36.8	10.9	73.0	27.6 ^a	45.4
1981-82	5%-15%	64.3	7.9	28.9	7.7	41.7	81.0 ^a	(39.3)
1982-83	6.25%-12.5%	82.0	9.4	21.8	5.4	36.5	20.7	15.8
1983-84	5%-15%	76.4	8.0	38.9	9.1	58.0	47.8	10.2
Est. 1984-85	6%-10%	97.6	9.5	48.6	10.4	49.8	21.9	27.9

1. For the years 1976-77 and 1977-78, includes special fund tax levies eliminated in 1978 in order to make the budget data comparable to that for years after 1977-78.
 2. In 1978, six special tax levies were eliminated and, in effect, were made part of the general fund levy.
 3. The estimates assume that school districts will use the full amount of the budget authority that is authorized. In fact, this does not always occur. Also, school districts sometimes underspend the budget which results in an increased cash balance that can offset somewhat the property tax requirement for the next year. Sometimes a school district will reduce its revolving fund, which has the effect of utilizing the cash balance to fund a portion of the current year's budget. This results in less of a property tax requirement than otherwise would be necessary for the year such an action is taken, but in subsequent years, tax levies may be increased above amounts that otherwise would have been required in order to replenish the revolving fund. These are the main reasons for differences between estimated and actual general fund property taxes under a proposed school finance plan. Other factors affecting the estimates are relatively minor in nature.
- a) Legislation was enacted in 1979 changing the method of taxing motor vehicles from treatment as personal property subject to the local ad valorem property tax to a special tax based on value and subject to the countywide average mill levy for the preceding year. School districts receive a proportionate share of this tax. The first distributions of the tax were made in calendar year 1981. Due to difficulties associated with implementation of this program, receipts in that year were smaller than anticipated. As a consequence, distributions of this tax were greater in 1982 than would otherwise have occurred.

Kansas Legislative Research Department and
Division of Services, State Department of Education

February 14, 1985

ESTIMATES UNDER SCHOOL DISTRICT EQUALIZATION ACT^(a)
AND PROPOSED CHANGES

SCHOOL DISTRICT EQUALIZATION AID -- COMPARISON OF PRESENT LAW
WITH PROPOSED NEW PLAN FOR 1985-86

	Estimated Current Law 1984-85	Governor's Plan 1985-86		Current Law	Proposed Plan
USD General Fund	\$ --	\$ 1,236,219	Basic Budget Controls	*5%-15% (1984-85 was 6%-10%)	6%-12%
Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority			Decline in Enrollment	Use prior year's enrollment if decline is less than 4% for large enrollment category or less than 10% for the two small enrollment categories (0-400). A mathematical linear transition will be computed for districts in the 400-1,900 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	\$ 1,124,900	\$ 1,236,500			
General State Aid			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 percent of income tax rebate is deducted)	Same
Basic	\$ 411,995	\$ 471,866			
Additional Guarantee	61	36			
Subtotal	\$ 412,056	\$ 471,902			
Allowance for appeals, social security, utilities, enrollment increases, and unused budget authority		454			
TOTAL	\$ 412,056	\$ 472,356			
Income Tax Rebate	101,600	108,400	Local Effort Rate	1.443	1.522
TOTAL, Gen. Aid & Rebate	\$ 513,656	\$ 580,756	District Wealth	One-year adjusted valuation and taxable income (50% of tax. inc. as result of 1983 S.B. 436)	Same, except excludes taxable income as result of 1983 S.B. 436
Transportation Aid	40,215	42,828	Income Tax Rebate	20% of liability before credits for taxes paid to another state 85% of rebate included as local effort	Same
GRAND TOTAL	\$ 553,871	\$ 623,584	P.L. 874	Percent of local revenue equalized to total local revenue	Same
Increase over 1984-85		69,713	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)	36.6%	38.2%	Appeals	Construction, spec. ed., utilities, transportation, enrollment, elem. guidance, & bilingual ed.	Same
State aid ^(c) and Income Tax Ratio ^(c)	45.7%	47.0%	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 ^(d)	\$ 21,893	\$ 45,213	Enrollment Categories	0-199.9 200-399.9 400-1,999.9 2,000-9,999.9 10,000 and over	Same
Est. KPERS Requirement	41,246	43,825			
Est. KPERS Increase over 1984-85	--	2,579			

- 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) Included \$405,000 level payment for Kansas

Prepared by: State Department of Education and
Legislative Research Department
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NOTE: 1984-85 excludes \$4,586,000 of interest budgeted to be transferred to general fund.

*In addition, prior year's increases in social security, utilities, and unused budget authority.

PROPOSED STATE AID PLANS
1985-86 School Year
(Amounts in Thousands)

	<u>1984-85</u>	<u>Gov. Plan 1985-86</u>
General Fund Budget Limitations	6%-10%	6%-12%
Est. General Fund Budget	1,124,900	1,236,500
% Budget Increase	NA	9.5%
General State Aid	412,056	472,356
Income Tax Rebate	101,600	108,400
Ratio of General State Aid and Income Tax Rebate to Budget	45.7%	47.0%
Est. Property Tax Increase (b)	21,893	45,213
Est. Property Tax Rate Increase	NA	2.3 mills (c)
Potential % Increase in Teacher Salaries (b)		10.5% (d)

- (a) Figures exclude \$4,586,000 in interest transferred from the capital outlay fund to the school district general fund in 1984-85. Thus, for purposes of this computation, the school district general fund budget totaled \$1,124,854,000.
- (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.
- (c) Based on 3.5 percent growth in assessed valuation
- (d) Governor's proposal includes deposit of interest on the capital outlay fund to general fund of the district -- 1985-86 only.

Prepared by: State Department of Education
and Legislative Research
Department

COLUMN EXPLANATION

- Column 1 - Estimated September 15, 1985, FTE enrollment
- 2 - 1984-85 estimated general fund budget per pupil
- 3 - 1985-86 estimated computed general fund budget per pupil utilizing the following medians.
- | | |
|--|---------------------------|
| 0-399.9 (use 200-399.9 category median) | \$ 3,926 |
| 400-1,999.9 (use 200-399.9 category median with linear transition) | \$ 3,926 - .90625 (E-400) |
| 2,000-9,999.9 (use 2,000-9,999.9 category median) | \$ 2,476 |
| 10,000 and over (use 10,000 and over category median) | \$ 2,823 |
- 4 - 1984-85 estimated general fund budget
- 5 - 1985-86 estimated general fund budget utilizing budget controls of 6%-12%
- 6 - Difference (Column 5 - 4)
- 7 - 1984-85 estimated general (basic) state aid
- 8 - 1984-85 estimated additional guarantee (grandfather clause)
- 9 - 1984-85 estimated income tax rebate
- 10 - 1984-85 estimated total state aid (Columns 7 + 8 + 9)
- 11 - 1985-86 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 excludes taxable income as a result of 1983 Senate Bill 436.
- 12 - 1985-86 estimated additional guarantee (grandfather clause)
- 13 - 1985-86 estimated income tax rebate
- 14 - 1985-86 estimated total state aid (Columns 11 + 12 + 13)
- 15 - Difference (Column 14 - 10)
- 16 - 1984-85 millage equivalency of Column 15 (Column 15 divided by assessed valuation)
- 17 - 1984-85 general fund mill rate
- 18 - 1985-86 estimated general fund mill rate based on the 1984 assessed valuation (The mill rate assumes the cash balance will be at least equal to the amount used in preparing the 1984-85 budget.)

COUNTY NAME	#	EST ENROLL 9-15-85	BUDGET PER PUPIL		GENERAL FUND BUDGET					1984-85					ESTIMATED 1985-86					TAX RATE	
			1984-85	1985-86	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	1984	1985		
			1984-85	1985-86	1984-85	1985-86	(5-4)														
ALLEN	001																				
MARMATON VALLEY	D0256	313.0	3,947.27	4,184.11	1,235,496	1,309,626	74,130	466,517	0	71,946	538,463	502,917	0	77,693	580,610	42,147	3.38	47.55	51.63		
IOLA	D0257	1,780.0	2,571.80	2,867.60	4,492,938	5,104,328	611,390	2,530,813	0	289,355	2,820,168	2,993,164	0	309,164	3,302,328	482,160	15.35	39.65	47.20		
HUMROLD	D0258	575.0	3,269.92	3,862.31	1,854,044	2,105,828	251,784	1,010,495	0	102,110	1,112,605	1,165,520	0	106,779	1,272,299	159,694	8.92	32.30	40.84		
ANDERSON	002																				
GARNETT	D0365	950.0	3,335.17	3,782.15	3,345,172	3,593,047	247,875	1,321,639	0	207,825	1,529,464	1,304,019	0	220,567	1,524,586	-4,878	-0.15	45.30	57.21		
CREST	D0479	265.0	3,743.32	4,404.97	1,050,000	1,167,318	117,318	572,433	0	37,268	609,701	595,854	0	42,796	638,650	28,949	3.17	41.26	55.95		
ATCHISON	003																				
ATCHISON CO COMM SCHOOLS	D0377	880.0	3,294.33	3,714.81	2,918,780	3,269,030	350,250	1,543,192	0	95,469	1,638,661	1,932,410	0	105,636	2,038,046	399,385	25.45	58.13	55.82		
ATCHISON PUBLIC SCHOOLS	D0409	1,592.0	2,881.85	3,064.77	4,581,284	4,879,114	297,830	2,313,513	0	362,171	2,675,684	2,521,312	0	396,031	2,917,343	241,659	7.64	53.36	56.52		
BARBER	004																				
BARBER COUNTY NORTH	D0254	800.0	3,342.43	3,743.52	2,670,603	2,994,816	324,213	328,620	0	235,697	564,317	437,793	0	258,724	696,477	132,160	2.40	30.75	36.12		
SOUTH BARBER	D0255	344.0	4,060.24	4,303.85	1,394,691	1,480,524	85,833	0	97,579	97,579	74,691	0	105,707	180,398	82,819	3.14	45.98	46.39			
BARTON	005																				
CLAFLIN	D0354	245.0	4,433.93	5,089.18	1,155,038	1,246,849	91,811	0	87,923	87,923	0	0	95,237	95,237	7,314	0.22	29.86	33.64			
ELLINWOOD PUBLIC SCHOOLS	D0355	535.0	3,528.07	3,951.44	1,869,876	2,114,020	244,144	319,712	0	168,385	488,097	533,409	0	181,175	714,584	226,487	6.38	27.29	28.58		
GREAT BEND	D0428	3,435.0	2,439.60	2,624.56	8,371,007	9,015,364	644,357	1,757,004	0	1,051,951	2,808,955	2,324,082	0	1,145,300	3,469,382	660,427	6.58	52.00	52.19		
HOISINGTON	D0431	731.0	3,298.74	3,725.93	2,431,834	2,723,652	291,818	374,985	0	201,025	576,010	568,948	0	213,683	782,631	206,621	4.49	36.88	40.03		
BOURBON	006																				
FT SCOTT	D0234	1,940.0	2,511.98	2,662.70	4,871,983	5,165,638	293,655	2,097,868	0	439,967	2,537,835	2,341,586	0	474,656	2,816,242	278,407	7.79	53.94	55.12		
UNIONTOWN	D0235	495.0	3,240.86	3,629.76	1,604,227	1,796,731	192,504	956,249	0	50,364	1,006,613	1,133,893	0	55,130	1,189,023	182,410	16.97	41.10	44.09		
BROWN	007																				
HIAWATHA	D0415	1,060.0	3,151.66	3,529.86	3,331,617	3,741,652	410,035	1,219,241	0	197,400	1,416,641	1,701,758	0	225,019	1,926,777	510,136	18.93	62.18	58.24		
BROWN COUNTY	D0430	630.0	3,256.47	3,684.88	2,072,742	2,321,475	248,733	1,261,978	0	75,605	1,337,583	1,533,264	0	85,981	1,619,245	281,662	22.86	49.20	47.27		
BUTLER	008																				
LEON	D0205	650.0	2,879.49	3,225.03	1,869,079	2,096,270	227,191	939,588	0	81,919	1,021,507	1,070,158	0	87,524	1,157,682	136,175	7.01	34.06	41.72		
REMINGTON-WHITEWATER	D0206	495.0	3,789.48	4,106.57	1,894,742	2,032,750	138,008	531,575	0	98,103	629,678	587,668	0	107,249	694,917	65,239	2.93	40.28	45.38		
CIRCLE	D0375	1,140.0	3,092.78	3,455.86	3,533,504	3,939,683	406,179	1,499,160	0	178,967	1,678,127	1,706,859	0	196,122	1,902,981	224,854	4.35	29.11	34.73		
ANDOVER	D0385	1,419.0	2,844.30	3,182.87	4,035,491	4,516,493	481,002	1,833,964	0	301,138	2,135,102	1,971,264	0	314,704	2,285,968	150,866	6.62	68.51	90.76		
ROSE HILL PUBLIC SCHOOLS	D0394	1,190.0	3,085.07	3,428.12	3,589,482	4,079,463	489,981	2,431,692	0	153,755	2,585,447	2,798,128	0	164,245	2,962,373	376,926	29.03	59.51	75.27		
DOUGLASS PUBLIC SCHOOLS	D0396	600.0	3,191.73	3,574.74	1,861,417	2,144,844	283,427	1,163,307	0	93,742	1,257,049	1,364,847	0	98,449	1,463,296	206,247	15.23	38.94	48.92		
AUGUSTA	D0402	1,630.0	2,649.56	2,967.51	4,302,088	4,837,041	534,953	2,133,076	0	402,273	2,535,349	2,507,965	0	439,392	2,947,357	412,008	14.88	46.74	54.56		
EL DORADO	D0490	1,925.0	2,596.46	2,812.30	5,107,240	5,413,676	306,436	1,854,855	0	591,631	2,446,486	2,017,890	0	649,770	2,667,660	221,174	4.25	46.73	49.33		
FLINTHILLS	D0492	255.5	4,036.76	4,320.45	1,031,393	1,103,875	72,482	351,660	0	26,111	377,771	414,210	0	29,387	443,597	65,826	4.98	51.30	52.49		
CHASE	009																				
CHASE COUNTY	D0284	569.0	3,094.37	3,467.52	1,761,627	1,973,017	211,390	472,080	0	74,759	546,839	493,841	0	83,153	576,994	30,155	1.09	40.71	50.60		

DISTRICT NAME	COUNTY NAME	#	(1)		(2)		(3)		(4)		(5)		(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
			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)	MILL EQUIV	1984	1985	TAX RATE EST	
			9-15-85	1984-85	1985-86	1984-85	1985-86	(5-4)																	
CHAUTAUGUA COUNTY COMMUNITY	CHAUTAUGUA	010	205.0	3,312.54	3,710.04	665,820	760,558	94,738	198,792	0	40,822	239,614	223,331	0	47,933	271,264	31,650	3.68	40.58	51.74					
CEDAR VALE		D0285	510.0	3,127.04	3,694.56	1,682,346	1,884,227	201,881	667,270	0	94,011	761,281	711,960	0	104,902	816,862	55,581	3.15	35.09	47.68					
RIVERTON	CHEROKEE	011	662.0	3,334.71	3,775.40	2,298,947	2,574,826	275,879	1,673,293	0	47,688	1,720,981	1,895,522	0	53,114	1,948,636	227,655	20.23	35.02	43.35					
COLUMBUS		D0493	1,310.0	2,923.14	3,300.16	3,860,001	4,323,211	463,210	1,676,654	0	186,234	1,862,888	1,943,856	0	204,848	2,148,704	285,816	10.74	60.20	71.09					
GALENA		D0499	710.0	3,358.50	3,872.78	2,455,065	2,749,671	294,606	1,989,864	0	84,347	2,074,211	2,217,307	0	89,538	2,306,845	232,634	50.72	42.40	67.45					
BAXTER SPRINGS		D0508	906.0	3,128.94	3,506.34	2,836,388	3,176,748	340,360	2,017,406	0	137,278	2,154,684	2,269,232	0	149,776	2,419,008	264,324	27.94	40.15	54.67					
CHEYENNE		012	225.0	5,153.95	5,581.69	1,164,792	1,255,880	91,088	0	0	68,671	68,671	0	0	76,697	76,697	8,026	0.40	53.87	60.00					
ST FRANCIS COMMUNITY SCHOOL	CHEYENNE	D0103	455.0	3,106.09	3,594.72	1,430,354	1,635,599	205,245	275,860	0	84,258	360,118	433,728	0	99,756	533,484	173,366	11.26	55.57	59.55					
MINNEOLA	CLARK	013	192.0	3,878.65	4,608.06	824,600	884,748	60,148	116,928	0	44,797	161,725	25,756	0	47,738	73,494	-88,231	-4.26	31.52	41.80					
ASHLAND		D0219	225.0	4,642.75	5,468.13	1,160,688	1,230,330	69,642	0	0	79,318	79,318	0	0	78,426	78,426	-892	-0.03	27.98	31.17					
CLAY CENTER		014	1,560.0	2,855.02	3,053.00	4,436,705	4,762,680	325,975	1,811,664	0	260,308	2,071,972	2,191,381	0	291,381	2,482,762	410,790	12.12	48.17	45.40					
CONCORDIA	CLOUD	015	1,344.0	3,023.02	3,270.28	4,095,286	4,395,256	299,970	2,000,257	0	285,396	2,285,653	2,218,312	0	308,141	2,526,453	240,800	7.49	55.85	59.18					
SOUTHERN CLOUD		D0333	268.0	4,547.13	4,864.92	1,230,000	1,303,799	73,799	461,274	0	48,989	510,263	533,484	0	50,840	584,324	74,061	5.74	44.79	45.30					
LEBO-WAVERLY	COFFEY	016	485.0	3,431.03	3,906.14	1,691,496	1,894,476	202,980	918,170	0	98,016	1,016,186	1,089,273	0	103,523	1,192,796	176,610	17.05	52.09	57.48					
BURLINGTON		D0243	799.1	3,328.96	3,728.44	2,660,174	2,979,396	319,222	0	0	205,209	205,209	0	0	196,247	196,247	-8,962	-0.03	6.97	8.41					
LEROY-GRIDLEY		D0244	348.0	3,474.46	3,997.63	1,242,121	1,391,176	149,055	406,913	0	86,750	493,663	534,634	0	86,599	621,233	127,570	7.77	44.35	47.09					
COMANCHE COUNTY		017	428.5	4,237.81	4,541.56	1,815,903	1,946,058	130,155	0	0	103,854	103,854	0	0	117,791	117,791	13,937	0.31	34.14	38.01					
CENTRAL	COWLEY	018	400.0	3,304.44	3,839.76	1,371,344	1,535,903	164,559	672,037	0	55,204	727,241	713,416	0	63,632	777,048	49,807	3.62	45.01	57.72					
UDALL		D0462	360.5	3,327.32	3,726.60	1,199,500	1,343,439	143,939	697,618	0	71,001	768,619	773,959	0	75,136	849,095	80,476	10.95	45.44	59.35					
WINFIELD		D0463	2,180.0	2,429.20	2,624.56	5,247,564	5,721,541	473,977	2,192,592	0	502,743	2,695,335	2,403,028	0	554,688	2,957,716	262,381	5.11	47.12	53.56					
ARKANSAS CITY		D0465	2,900.0	2,449.85	2,629.54	7,118,044	7,625,659	507,615	3,426,954	0	578,354	4,005,308	3,534,978	0	620,969	4,155,947	150,639	2.60	44.12	53.45					
DEXTER		D0470	140.0	4,861.89	5,322.94	703,029	745,211	42,182	238,232	0	15,842	254,074	217,472	0	18,225	235,697	-18,377	-2.01	41.55	51.21					
NORTHEAST	CRAWFORD	019	550.0	2,991.06	3,404.81	1,672,004	1,872,644	200,640	1,053,269	0	87,678	1,140,947	1,181,167	0	95,313	1,276,480	135,533	20.34	59.29	75.69					
CHEROKEE		D0246	770.0	3,421.50	3,816.08	2,643,111	2,938,381	295,270	1,421,069	0	99,006	1,520,075	1,633,389	0	108,492	1,741,881	221,806	16.38	63.40	73.00					
GIRARD		D0247	1,055.0	3,189.89	3,565.60	3,409,993	3,761,704	351,711	2,043,559	0	141,771	2,185,330	2,283,692	0	155,496	2,439,188	253,858	15.62	40.31	50.69					
FRONTENAC PUBLIC SCHOOLS		D0248	407.0	3,485.99	3,904.31	1,408,338	1,589,054	180,716	842,482	0	76,001	918,483	963,441	0	82,948	1,046,389	127,906	19.93	43.65	57.71					
PITTSBURG		D0249	2,830.0	2,436.72	2,624.56	6,787,477	7,427,505	640,028	2,991,331	0	657,888	3,649,219	3,508,355	0	704,378	4,212,733	563,514	12.85	60.41	64.05					

COUNTY NAME DISTRICT NAME	#	BUDGET PER PUPIL			GENERAL FUND BUDGET			1984-85			ESTIMATED 1985-86			DIFF		TAX RATE			
		EST ENROLL	EST	EST	EST	DIFF	BASIC	ADDITIONAL	INCOME	TOTAL	BASIC	ADDITIONAL	INCOME	TOTAL	DIFF	MILL	EST		
		9-15-85	1984-85	1985-86	1984-85	1985-86	(5-4)	AID	GUARANTEE	TAX REBATE	STATE AID	AID	GUARANTEE	TAX REBATE	AID	(14-10)	EQUIV	1984	1985

DECATUR	020																		
OBERLIN	00294	630.0	3,206.92	3,623.11	2,038,000	2,282,557	244,557	291,454	0	137,130	428,584	312,034	0	150,592	462,626	34,042	1.31	44.65	56.81
PRAIRIE HEIGHTS	00295	113.0	4,483.00	4,857.12	517,787	548,854	31,067	0	3,182	27,251	30,433	0	1,167	29,255	30,422	-11	0.00	56.17	62.92
DICKINSON																			
SOLOMON	00393	354.5	3,690.52	4,133.38	1,308,290	1,465,283	156,993	616,282	0	61,061	677,343	719,908	0	63,838	783,746	106,403	10.74	52.72	61.38
ABILENE	00435	1,350.0	2,939.71	3,286.50	4,045,919	4,436,778	390,859	2,259,018	0	281,007	2,540,025	2,472,563	0	311,123	2,783,686	243,661	9.70	40.95	50.41
CHAPMAN	00473	1,120.0	3,181.61	3,472.51	3,554,815	3,889,211	334,396	1,496,454	0	153,156	1,649,610	1,664,165	0	163,002	1,827,167	177,557	5.77	50.13	58.27
RURAL VISTA	00481	398.5	3,263.94	3,733.14	1,320,265	1,487,658	167,393	622,343	0	61,885	684,229	684,984	0	67,975	752,959	68,730	5.65	49.41	62.02
HERINGTON	00487	520.0	3,497.64	3,938.45	1,828,564	2,047,996	219,432	1,178,599	0	89,872	1,268,471	1,327,275	0	92,192	1,419,467	150,996	14.05	47.56	58.47
DONIPHAN																			
WATHENA	00406	490.0	3,311.17	3,708.51	1,544,662	1,817,170	272,508	1,012,127	0	66,570	1,078,697	1,236,067	0	75,166	1,311,233	232,536	39.36	40.83	54.55
HIGHLAND	00425	294.0	3,797.11	4,311.60	1,156,600	1,267,611	111,011	609,439	0	40,884	650,323	695,881	0	42,516	738,397	88,074	16.75	58.07	66.21
TROY PUBLIC SCHOOLS	00429	380.0	3,415.41	3,900.40	1,318,349	1,482,151	163,802	803,683	0	59,495	863,178	947,467	0	65,251	1,012,718	149,540	31.81	49.45	56.88
MIDWAY SCHOOLS	00433	212.0	3,887.06	4,387.31	868,757	930,109	61,352	179,695	0	43,654	223,349	240,582	0	52,856	293,438	70,089	11.30	71.60	70.25
ELWOOD	00486	225.0	4,080.81	4,474.34	901,859	1,006,727	104,868	624,885	0	25,005	649,890	699,037	0	26,520	725,557	75,667	9.03	28.56	34.65
DOUGLAS																			
BALDWIN CITY	00348	860.0	3,046.90	3,412.53	2,670,000	3,003,026	333,026	1,527,170	0	130,814	1,657,984	1,786,761	0	140,240	1,927,001	269,017	21.37	56.91	66.49
EUDORA	00491	720.0	3,223.73	3,658.61	2,255,000	2,634,199	379,199	1,516,192	0	106,748	1,622,940	1,817,734	0	111,985	1,929,719	306,779	44.54	53.65	73.69
LAWRENCE	00497	7,056.0	2,441.71	2,624.56	16,895,194	18,518,895	1,623,701	4,669,754	0	1,853,493	6,523,247	5,504,030	0	2,015,700	7,519,730	996,483	5.60	51.55	57.17
EDWARDS																			
KINSLEY-OFFERLE	00347	340.0	4,383.51	4,687.52	1,503,543	1,593,756	90,213	100,490	0	125,409	225,899	198,495	0	134,433	332,928	107,029	6.90	74.66	73.58
LEWIS	00502	166.5	4,420.79	4,781.53	736,062	796,125	60,063	0	0	54,937	54,937	0	0	58,031	58,031	3,094	0.19	36.64	41.77
ELK																			
WEST ELK	00282	490.0	3,254.05	3,715.20	1,625,396	1,820,448	195,052	523,090	0	83,760	606,850	615,674	0	97,484	713,158	106,308	5.17	38.58	45.40
ELK VALLEY	00283	175.0	4,044.12	4,330.86	715,000	757,901	42,901	414,169	0	16,720	430,889	436,709	0	19,987	456,696	25,807	5.39	44.90	50.62
ELLIS																			
ELLIS	00388	432.0	3,314.10	3,836.67	1,459,861	1,657,443	197,582	208,084	0	109,540	317,624	361,540	0	123,804	485,344	167,720	5.50	29.86	31.76
VICTORIA	00432	436.0	3,287.08	3,698.42	1,439,743	1,612,510	172,767	412,629	0	94,849	507,478	563,424	0	83,688	647,112	139,634	7.07	37.03	40.40
HAYS	00489	3,180.0	2,402.66	2,624.56	7,505,922	8,346,101	840,179	1,052,446	0	955,952	2,008,398	1,495,926	0	1,036,922	2,532,848	524,450	5.31	51.58	56.70
ELLSWORTH																			
ELLSWORTH	00327	705.0	3,253.21	3,643.60	2,279,196	2,568,738	289,542	1,043,251	0	137,075	1,180,326	1,201,782	0	147,296	1,349,078	168,752	8.48	52.89	62.71
LORRAINE	00328	506.5	4,612.66	4,956.99	2,368,601	2,510,717	142,116	0	0	110,495	110,495	0	0	117,317	117,317	6,822	0.12	37.17	40.62
FINNEY																			
HOLCOMB	00363	565.0	3,804.39	4,115.70	2,044,859	2,325,371	280,512	0	0	53,260	53,260	0	0	58,850	58,850	5,590	0.04	12.20	15.23
GARDEN CITY	00457	5,412.0	2,529.57	2,702.58	13,133,504	14,626,363	1,492,859	4,967,126	0	1,117,488	6,084,614	6,560,365	0	1,179,244	7,739,609	1,654,995	11.15	44.51	43.88
FORD																			
SPEARVILLE-WINDHORST	00381	248.0	3,940.48	4,244.28	993,000	1,052,581	59,581	377,795	0	46,795	424,590	391,977	0	49,665	441,642	17,052	1.75	46.23	52.88
DODGE CITY	00443	4,120.0	2,429.84	2,624.56	9,563,853	10,813,187	1,249,334	3,661,799	0	822,803	4,484,602	4,610,829	0	872,640	5,483,469	998,867	10.80	51.49	56.50
RUCKLIN	00459	250.0	3,384.62	3,942.40	880,000	985,600	105,600	197,345	0	56,683	254,028	197,607	0	61,688	259,295	5,267	0.32	29.00	38.09

COUNTY NAME	#	DISTRICT NAME	1984-85										ESTIMATED 1985-86					TAX RATE				
			BUDGET PER PUPIL			GENERAL FUND BUDGET				1984-85			ESTIMATED 1985-86			TAX RATE						
			EST ENROLL	EST	EST	EST	DIFF	EST	EST	EST	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	INCOME TAX REBATE	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	INCOME TAX REBATE	DIFF (14-10)	HILL EQUIV	1984	1985
FRANKLIN	030																					
WEST FRANKLIN		D0287	725.6	3,143.39	3,520.60	2,261,985	2,554,547	292,562	1,329,503	0	66,231	1,395,734	1,552,838	0	70,356	1,623,194	227,460	17.12	46.63	55.62		
CENTRAL HEIGHTS		D0288	498.0	3,239.44	3,628.17	1,610,000	1,806,829	196,829	974,026	0	70,186	1,044,212	1,114,925	0	74,949	1,189,874	145,662	14.02	37.39	46.07		
WELLSVILLE		D0289	650.0	3,279.55	3,690.78	2,077,598	2,399,007	321,409	1,145,070	0	104,948	1,250,018	1,410,968	0	113,720	1,524,288	274,270	22.43	53.14	60.98		
OTTAWA		D0290	2,120.0	2,443.26	2,624.56	5,091,749	5,564,067	472,318	2,549,849	0	388,389	2,938,238	2,954,297	0	417,271	3,371,568	433,330	12.92	55.04	57.86		
GEARY	031																					
JUNCTION CITY		D0475	6,250.0	2,464.71	2,641.64	15,440,675	16,510,241	1,069,566	8,970,255	0	575,231	9,545,486	9,956,059	0	620,885	10,576,944	1,031,458	17.84	28.55	31.13		
GOVE	032																					
GRINNELL PUBLIC SCHOOLS		D0291	182.0	4,306.24	4,970.71	846,176	904,670	58,494	184,640	0	27,458	212,098	230,907	0	30,158	261,065	48,967	6.46	67.49	69.93		
GRAINFIELD		D0292	247.0	4,153.85	4,403.08	1,026,000	1,087,561	61,561	118,840	0	39,884	158,724	212,308	0	43,184	255,492	96,768	8.34	71.10	67.31		
QUINTER PUBLIC SCHOOLS		D0293	327.0	3,459.52	3,874.66	1,129,532	1,267,014	137,482	273,785	0	52,092	325,877	379,221	0	53,531	432,752	106,875	6.81	45.28	48.86		
GRAHAM	033																					
WEST GRAHAM-MORLAND		D0280	119.5	6,044.25	7,209.15	782,730	861,494	78,764	0	0	30,924	30,924	0	0	38,249	38,249	7,325	0.57	53.86	62.05		
HILL CITY		D0281	525.0	3,938.20	4,271.50	2,115,602	2,242,536	126,934	528,475	0	115,427	643,902	561,972	0	130,161	692,133	48,231	1.63	41.05	45.08		
GRANT	034																					
ULYSSES		D0214	1,470.0	3,057.36	3,433.44	4,355,511	5,047,157	691,646	0	0	284,276	284,276	0	0	298,592	298,592	14,316	0.10	31.28	38.62		
GRAY	035																					
CIMARRON-ENSIGN		D0102	571.0	3,495.48	3,918.37	1,997,666	2,237,388	239,722	582,021	0	101,395	683,416	608,913	0	107,686	716,599	33,183	1.64	55.38	70.81		
MONTEZUMA		D0371	188.0	4,761.90	5,047.61	800,000	948,951	148,951	7,242	0	67,297	74,539	67,538	0	66,668	134,206	59,667	5.47	64.88	77.72		
COPELAND		D0476	125.0	6,344.70	6,756.28	783,570	844,535	60,965	0	0	34,200	34,200	0	0	33,633	33,633	-567	-0.05	75.10	83.76		
INGALLS		D0477	205.0	3,554.23	3,980.74	717,954	816,052	98,098	72,197	0	30,887	103,084	49,918	0	28,264	78,182	-24,902	-1.64	39.17	51.21		
GREELEY	036																					
GREELEY COUNTY		D0200	310.0	4,163.38	4,451.65	1,291,896	1,380,010	88,114	0	0	85,637	85,637	0	0	87,186	87,186	1,549	0.04	25.89	28.98		
GREENWOOD	037																					
MADISON-VIRGIL		D0386	350.0	3,949.71	4,186.69	1,366,600	1,465,342	98,742	632,449	0	68,490	700,939	711,822	0	76,590	788,412	87,473	6.74	47.16	48.98		
EUREKA		D0389	780.0	3,511.14	3,837.41	2,775,560	2,993,181	217,621	1,015,266	0	178,456	1,193,722	1,190,918	0	202,670	1,393,588	199,866	8.04	53.40	55.03		
HAMILTON		D0390	132.0	3,787.93	4,350.72	522,734	574,295	51,561	119,981	0	24,995	144,976	146,379	0	27,697	174,076	29,100	3.04	31.86	35.62		
HAMILTON	038																					
SYRACUSE		D0494	430.0	3,606.55	4,048.73	1,554,422	1,740,956	186,534	0	0	103,762	103,762	0	0	115,616	115,616	11,854	0.30	36.93	43.59		
HARPER	039																					
ANTHONY-HARPER		D0361	1,015.0	3,196.59	3,607.66	3,290,894	3,661,777	370,883	201,950	0	256,482	458,432	574,819	0	278,667	853,486	395,054	9.22	61.33	61.28		
ATTICA		D0511	177.0	4,212.32	4,528.12	756,111	801,478	45,367	0	0	72,797	72,797	0	0	83,286	83,286	10,489	0.37	19.38	21.16		
HARVEY	040																					
BURRTON		D0369	260.0	3,884.02	4,161.56	1,005,962	1,082,006	76,044	430,051	0	57,446	487,497	467,590	0	64,443	532,033	44,536	4.06	34.65	39.20		
NEWTON		D0373	2,990.0	2,415.06	2,624.56	7,218,383	7,847,434	629,051	3,140,460	0	702,298	3,842,758	3,447,248	0	773,421	4,220,669	377,911	7.31	56.25	63.92		
SEDGWICK PUBLIC SCHOOLS		D0439	387.0	3,709.07	4,161.56	1,422,427	1,610,524	188,097	882,951	0	81,591	964,542	1,000,399	0	90,957	1,091,356	126,814	23.65	59.12	78.19		
HALSTEAD		D0440	674.0	3,285.08	3,606.32	2,157,658	2,430,660	273,002	1,023,609	0	121,773	1,145,382	1,155,717	0	131,489	1,287,606	142,224	8.98	60.76	73.89		
HESSTON		D0460	750.0	3,099.10	3,482.28	2,305,731	2,611,710	305,979	1,151,939	0	116,481	1,268,420	1,392,751	0	124,079	1,516,830	248,410	10.38	35.18	39.75		

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
		-BUDGET PER PUPIL-			-----GENERAL FUND BUDGET-----			-----1984-85-----			-----ESTIMATED 1985-86-----			-----TAX RATE-----					
COUNTY NAME	#	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)	MILL EQUIV	1984	1985	
DISTRICT NAME	#	9-15-85	1984-85	1985-86	1984-85	1985-86	(5-4)												
HASKELL	041																		
SUBLETTE	D0374	445.0	3,810.47	4,131.30	1,644,210	1,838,429	194,211	0	128,825	128,825	20,575	0	128,975	149,550	20,725	0.57	38.92	46.19	
SATANTA	D0507	380.0	4,528.74	4,890.60	1,597,738	1,858,428	260,690	0	93,524	93,524	0	0	95,447	95,447	1,923	0.03	20.06	25.52	
HODGEMAN	042																		
JETHORE	D0227	232.5	4,342.40	4,867.62	1,035,663	1,131,721	96,058	0	54,751	54,751	27,191	0	60,337	87,528	32,777	1.52	42.69	47.18	
HANSTON	D0228	128.0	5,411.31	5,862.68	679,119	750,423	71,304	0	24,080	24,080	62,829	0	28,462	91,291	67,211	5.35	45.95	46.89	
JACKSON	043																		
NORTH JACKSON	D0339	490.0	3,213.54	3,630.43	1,577,847	1,778,913	201,066	1,025,189	0	39,869	1,065,058	1,212,118	0	43,968	1,256,086	191,028	26.62	46.97	51.59
HOLTON	D0336	888.0	3,063.99	3,431.67	2,720,821	3,047,323	326,502	1,614,858	0	139,226	1,754,084	1,899,077	0	145,935	2,045,012	290,928	21.19	45.97	51.85
MAYETTA	D0337	776.5	3,303.42	3,699.83	2,565,102	2,872,918	307,816	1,811,843	0	86,135	1,897,978	2,093,023	0	88,271	2,181,294	283,316	36.64	48.79	57.14
JEFFERSON	044																		
VALLEY FALLS	D0338	425.0	3,215.47	3,601.33	1,350,499	1,530,565	180,066	919,639	0	57,647	977,286	1,074,465	0	62,351	1,136,816	159,530	28.50	42.93	51.07
JEFFERSON COUNTY NORTH	D0339	410.0	3,294.82	3,816.21	1,397,002	1,564,645	167,643	928,811	0	49,556	978,367	1,047,168	0	58,293	1,105,461	127,094	20.00	41.71	52.94
JEFFERSON WEST	D0340	725.0	3,421.06	3,921.43	2,538,427	2,843,040	304,613	1,710,357	0	116,219	1,826,576	1,942,076	0	115,491	2,057,567	230,991	27.86	62.44	78.57
OSKALOOSA PUBLIC SCHOOLS	D0341	446.0	3,016.58	3,378.57	1,345,396	1,506,842	161,446	793,202	0	65,957	859,159	913,839	0	71,234	985,073	125,914	15.37	44.31	52.19
HCLOUTH	D0342	460.0	3,307.92	3,737.47	1,516,681	1,719,236	202,555	1,025,791	0	63,360	1,089,151	1,174,318	0	66,147	1,240,465	151,314	19.56	42.14	53.94
PERRY PUBLIC SCHOOLS	D0343	800.0	3,258.57	3,649.60	2,593,821	2,919,680	325,859	1,533,579	0	139,766	1,673,345	1,778,024	0	156,792	1,934,816	261,471	20.10	61.24	70.35
JEWELL	045																		
WHITE ROCK	D0104	216.0	4,917.64	5,767.75	1,175,317	1,245,835	70,518	100,593	0	36,783	137,376	90,049	0	43,919	133,968	-3,408	-0.31	82.45	92.25
MANKATO	D0278	285.0	4,010.33	4,385.10	1,169,012	1,249,754	80,742	529,970	0	59,263	589,233	588,538	0	63,492	652,030	62,797	7.95	54.30	58.37
JEWELL	D0279	200.0	4,545.46	4,818.19	888,637	963,638	75,001	182,905	0	44,533	227,438	261,399	0	45,280	306,679	79,241	10.06	80.86	81.03
JOHNSON	046																		
SOUTHEAST JOHNSON CO	D0229	4,568.0	3,082.91	3,267.88	12,801,801	14,927,676	2,125,875	4,782,185	0	556,440	5,338,625	5,727,339	0	591,995	6,319,334	980,709	9.47	64.34	81.79
SPRING HILL	D0230	1,260.0	3,039.68	3,373.85	3,708,408	4,251,051	542,643	2,360,998	0	170,649	2,531,647	2,790,721	0	181,053	2,971,774	440,127	37.72	77.18	93.91
GARDNER-EDGERTON-ANTIOCH	D0231	1,604.2	2,796.66	3,004.77	4,486,401	4,820,252	333,851	2,521,744	0	271,338	2,793,082	2,720,886	0	291,007	3,011,893	218,811	8.74	64.88	72.45
DESOTO	D0232	1,700.0	2,713.36	2,942.81	4,527,791	5,002,777	474,986	2,731,836	0	212,876	2,944,712	3,103,891	0	219,831	3,323,722	379,010	20.82	71.10	80.99
OLATHE	D0233	10,650.0	2,859.84	3,031.43	28,846,096	32,284,730	3,438,634	15,783,799	0	1,963,041	17,746,840	18,090,540	0	2,056,816	20,147,356	2,400,516	14.11	47.16	57.59
SHAWNEE MISSION PUBLIC SCH	D0512	29,297.0	2,822.57	2,999.88	82,900,000	87,887,398	4,987,398	697,913	0	19,144,547	19,842,460	1,724,076	0	19,385,348	21,109,424	1,266,964	1.79	72.56	80.54
KEARNY	047																		
LAKIN	D0215	675.0	3,126.58	3,657.48	2,077,612	2,468,799	391,187	0	132,273	132,273	0	0	145,513	145,513	13,240	0.11	17.11	21.92	
DEERFIELD	D0216	215.0	4,531.86	4,926.66	999,276	1,059,231	59,955	0	31,438	31,438	78,738	0	33,309	112,047	80,609	2.34	27.44	26.76	
KINGMAN	048																		
KINGMAN	D0331	1,070.0	3,216.65	3,532.06	3,394,530	3,779,304	384,774	376,641	0	234,614	611,255	500,344	0	258,567	758,911	147,656	2.24	37.51	43.05
CUNNINGHAM	D0332	290.0	4,955.75	5,253.10	1,400,000	1,523,399	123,399	0	66,616	66,616	0	0	75,934	75,934	9,318	0.21	26.80	30.56	
KIOWA	049																		
GREENSBURG	D0422	430.0	3,380.41	3,786.06	1,445,125	1,628,006	182,881	545,034	0	98,517	643,551	626,967	0	105,627	732,594	89,043	3.80	24.72	31.04
MULLINVILLE	D0424	120.0	6,701.13	7,576.28	847,693	909,154	61,461	0	26,994	26,994	0	0	27,702	27,702	708	0.04	45.62	50.97	
HAVILAND PUBLIC SCHOOLS	D0474	156.0	4,926.46	5,595.41	805,476	872,884	67,408	4,919	0	31,711	36,630	4,382	0	35,591	39,973	3,343	0.14	30.89	35.01

COUNTY NAME DISTRICT NAME	#	BUDGET PER PUPIL			GENERAL FUND BUDGET			1984-85			ESTIMATED 1985-86			TAX RATE						
		EST ENROLL	EST	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)	MILL EQUIV	1984	1985	
		9-15-85	1984-85	1985-86	1984-85	1985-86	(5-4)													
LABETTE	050																			
PARSONS	00503	2,010.0	2,518.28	2,674.67	5,040,838	5,376,087	335,249	2,777,881	0	417,752	3,195,633	3,039,000	0	444,662	3,483,662	288,029	10.25	59.31	62.61	
OSWEGO	00504	450.0	3,590.33	4,074.79	1,637,190	1,833,654	196,464	1,108,143	0	59,810	1,167,953	1,266,455	0	65,743	1,332,198	164,245	17.01	32.47	39.02	
CHECTOPA	00505	305.0	3,952.78	4,211.93	1,211,921	1,284,639	72,718	865,158	0	32,962	898,120	923,926	0	35,416	959,342	61,222	11.58	39.78	44.08	
LABETTE COUNTY	00506	1,530.0	2,948.45	3,150.46	4,532,354	4,820,198	287,844	2,509,343	0	152,947	2,662,290	2,865,834	0	165,703	3,031,537	369,247	13.89	48.34	45.02	
LANE	051																			
HEALY PUBLIC SCHOOLS	00468	96.5	4,950.36	5,481.64	495,036	528,978	33,942	0	0	27,153	27,153	0	0	24,929	24,929	-2,224	-0.14	32.89	36.34	
DIGHTON	00482	375.0	3,765.70	4,189.30	1,421,550	1,570,989	149,439	0	0	105,123	105,123	0	0	97,851	97,851	-7,272	-0.29	45.85	55.37	
LEAVENWORTH	052																			
EASTON	00449	598.0	3,170.71	3,664.03	1,956,331	2,191,090	234,759	1,240,764	0	78,248	1,319,012	1,343,925	0	80,379	1,424,304	105,292	12.64	52.53	77.05	
LEAVENWORTH	00453	4,000.0	2,462.06	2,637.16	9,891,568	10,548,651	657,083	5,150,716	0	822,530	5,973,246	5,471,505	0	890,269	6,361,774	388,528	6.82	49.00	56.46	
BASEHOR-LINWOOD	00458	1,010.0	3,311.08	3,583.31	3,354,125	3,619,145	265,020	1,943,648	0	175,533	2,119,181	2,082,949	0	182,081	2,265,030	145,849	10.77	67.52	81.68	
TONGANOXIE	00464	1,170.0	3,036.16	3,404.86	3,556,867	3,983,686	426,819	2,251,454	0	180,775	2,432,229	2,500,341	0	189,951	2,690,292	258,063	16.97	50.43	68.63	
LANSING	00469	1,227.2	2,893.60	3,322.97	3,551,031	4,077,949	526,918	2,403,506	0	158,565	2,562,071	2,754,360	0	168,524	2,922,884	360,813	27.82	46.44	68.24	
LINCOLN	053																			
LINCOLN	00298	377.0	3,915.73	4,161.56	1,476,229	1,568,908	92,679	370,239	0	86,667	456,906	439,724	0	90,740	530,464	73,558	3.82	43.73	45.55	
SYLVAN GROVE	00299	200.0	3,744.90	4,161.56	737,745	832,312	94,567	215,220	0	28,251	243,471	296,758	0	31,936	328,694	85,223	8.25	35.06	37.15	
LINN	054																			
PLEASANTON	00344	370.0	3,836.04	4,420.25	1,507,565	1,635,493	127,928	1,070,262	0	45,636	1,115,898	1,109,030	0	51,981	1,161,011	45,113	8.71	43.03	67.58	
JAYHAWK	00346	490.0	3,387.11	3,936.79	1,722,343	1,929,025	206,682	757,768	0	65,910	823,678	571,293	0	73,356	644,649	-179,029	-13.30	53.51	95.02	
PRAIRIE VIEW	00362	780.0	3,341.32	3,961.76	2,615,252	3,090,170	474,918	18,392	0	89,357	107,749	0	0	99,609	99,609	-8,140	-0.07	20.54	27.06	
LOGAN	055																			
OAKLEY	00274	465.0	3,865.48	4,185.53	1,836,105	1,946,270	110,165	0	35,995	109,239	145,234	0	27,639	117,069	144,708	-526	-0.02	52.28	57.41	
TRIPLAINS	00275	107.0	6,242.57	6,617.12	630,500	708,032	77,532	0	0	28,093	28,093	0	0	26,015	26,015	-2,078	-0.19	51.40	62.60	
LYON	056																			
NORTH LYON COUNTY	00251	686.5	2,969.54	3,325.88	2,038,587	2,283,217	244,630	1,001,396	0	91,320	1,092,716	1,139,435	0	98,712	1,238,147	145,431	7.93	43.03	51.84	
SOUTHERN LYON COUNTY	00252	505.7	3,593.60	4,059.64	1,817,282	2,052,960	235,678	844,194	0	82,838	927,032	969,892	0	88,743	1,058,635	131,603	8.48	46.53	57.34	
EMPORIA	00253	4,140.0	2,431.98	2,646.88	10,153,998	10,958,063	804,065	4,189,104	0	1,129,192	5,318,296	4,487,199	0	1,198,076	5,685,275	366,979	4.65	50.07	58.62	
MARION	057																			
CENTRE	00397	305.5	3,977.57	4,561.25	1,314,588	1,393,461	78,873	391,612	0	43,095	434,707	423,154	0	50,513	473,667	38,960	2.60	44.70	48.83	
PEARODY-BURNS	00398	410.0	3,683.83	4,245.20	1,547,947	1,740,531	192,584	677,734	0	65,807	743,541	789,344	0	74,302	863,646	120,105	8.59	51.35	59.84	
MARION	00408	560.0	3,383.89	3,793.34	1,896,672	2,124,273	227,601	790,514	0	115,422	905,936	971,500	0	124,993	1,096,493	190,557	12.28	51.53	56.19	
DURHAM-HILLSBORO-LEHIGH	00410	540.0	3,444.13	3,902.43	1,881,528	2,107,314	225,786	552,633	0	110,430	663,063	733,350	0	122,292	855,642	192,579	10.03	49.51	52.95	
GOESSEL	00411	204.0	3,854.93	4,232.96	799,897	863,524	63,627	345,110	0	28,410	373,520	396,317	0	30,170	426,487	52,967	7.99	60.10	63.25	
MARSHALL	058																			
MARYSVILLE	00364	880.0	3,411.47	3,708.92	2,972,071	3,263,850	291,779	986,907	0	239,949	1,226,856	998,157	0	263,583	1,261,740	34,884	1.36	59.26	74.18	
VERMILLION	00380	623.2	3,198.29	3,582.08	1,957,996	2,232,352	274,356	796,856	0	80,772	877,628	983,689	0	94,635	1,078,324	200,696	12.83	56.61	64.74	
AXTELL	00488	324.5	4,091.42	4,379.71	1,317,438	1,421,216	103,778	460,603	0	41,870	502,473	544,850	0	51,495	596,345	93,872	9.05	71.45	73.56	
VALLEY HEIGHTS	00498	415.0	3,181.86	3,584.17	1,322,061	1,487,432	165,371	627,908	0	75,604	703,512	679,706	0	81,637	761,343	57,831	5.67	45.83	62.06	

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
		I-BUDGET PER PUPIL			GENERAL FUND BUDGET			1984-85			ESTIMATED 1985-86						TAX RATE		
COUNTY NAME	#	EST ENROLL 9-15-85	EST 1984-85	EST 1985-86	EST 1984-85	EST 1985-86	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	1984	EST 1985
MCPHERSON	059																		
LINDSBORG	D0400	811.0	3,141.08	3,559.44	2,547,415	2,886,706	339,291	847,448	0	147,506	994,954	1,135,433	0	153,040	1,289,273	294,319	10.86	52.28	55.80
MCPHERSON	D0418	2,200.0	2,626.21	2,823.03	5,733,026	6,210,666	477,640	1,323,676	0	623,307	1,946,983	1,253,098	0	674,621	1,927,719	-19,264	-0.25	49.70	59.25
CANTON-GALVA	D0419	395.0	3,651.70	4,162.38	1,467,983	1,644,140	176,157	397,750	0	105,653	503,403	549,391	0	113,690	663,081	159,678	8.02	39.64	41.58
MOUNDRIDGE	D0423	390.0	3,733.42	4,198.91	1,469,100	1,637,574	168,474	293,124	0	99,494	392,618	449,718	0	103,489	553,207	160,589	9.37	58.18	59.75
INMAN	D0448	351.0	3,847.71	4,161.56	1,331,307	1,460,708	129,401	413,554	0	75,417	488,971	554,733	0	75,497	630,230	141,259	10.40	56.56	56.29
MEADE	060																		
FOWLER	D0225	143.0	5,548.77	6,033.67	774,053	862,815	88,762	0	0	45,360	45,360	32,078	0	49,655	81,733	36,373	3.19	54.84	61.96
MEADE	D0226	395.0	3,942.05	4,218.83	1,557,111	1,666,438	109,327	0	0	96,674	96,674	0	0	107,330	107,330	10,656	0.21	23.22	26.06
MIAMI	061																		
OSAWATOMIE	D0367	1,010.0	3,215.68	3,616.61	3,299,290	3,652,775	353,485	2,101,064	0	164,582	2,265,646	2,364,603	0	178,095	2,542,698	277,052	18.77	47.65	57.07
PAOLA	D0368	1,304.0	3,077.63	3,373.87	4,150,488	4,399,524	249,036	1,765,362	0	293,300	2,058,662	1,867,549	0	323,425	2,190,974	132,312	4.54	50.81	57.02
LOUISBURG	D0416	992.0	3,053.57	3,421.72	3,030,667	3,394,350	363,683	1,717,414	0	135,651	1,853,065	1,955,467	0	145,362	2,100,829	247,764	13.91	51.81	62.83
MITCHELL	062																		
WACONDA	D0272	584.0	3,160.22	3,569.75	1,861,370	2,084,736	223,366	578,521	0	117,675	696,196	814,209	0	121,359	935,568	239,372	14.40	54.86	54.80
BELOIT	D0273	809.6	3,159.36	3,538.48	2,557,502	2,864,753	307,251	518,685	0	197,597	716,282	857,705	0	207,557	1,065,262	348,980	13.65	53.12	51.94
MONTGOMERY	063																		
CANEY VALLEY	D0436	838.0	3,320.45	3,756.62	2,810,764	3,148,049	337,285	1,831,143	0	108,290	1,939,433	2,078,361	0	120,892	2,199,253	259,820	15.61	38.39	46.75
COFFEYVILLE	D0445	2,947.9	2,531.18	2,695.99	7,461,655	7,947,509	485,854	4,094,053	0	486,725	4,580,778	4,367,595	0	549,203	4,916,798	336,020	7.22	53.04	58.26
INDEPENDENCE	D0446	2,394.0	2,452.43	2,624.56	5,864,258	6,283,197	418,939	2,672,452	0	491,002	3,163,454	2,872,790	0	525,497	3,398,287	234,833	5.05	47.82	54.08
CHERRYVALE	D0447	660.0	3,272.96	3,687.38	2,172,921	2,433,672	260,751	1,578,497	0	77,627	1,656,124	1,755,204	0	83,593	1,838,797	182,673	20.60	38.96	54.06
MORRIS	064																		
MORRIS COUNTY	D0417	950.0	3,041.88	3,435.60	2,914,119	3,263,820	349,701	1,445,670	0	146,367	1,592,037	1,682,485	0	160,295	1,842,780	250,743	8.86	37.21	43.22
MORTON	065																		
ROLLA	D0217	199.0	5,391.52	5,916.22	1,059,433	1,177,328	117,895	0	0	38,190	38,190	0	0	42,693	42,693	4,503	0.07	14.79	17.31
ELKHART	D0218	608.0	3,374.08	3,778.97	2,012,641	2,297,614	284,973	500,610	0	155,425	656,035	555,826	0	156,099	711,925	55,890	0.98	21.54	27.68
NEMAHA	066																		
SABETHA	D0441	915.0	3,069.39	3,437.72	2,737,893	3,145,514	407,621	1,051,396	0	177,022	1,228,418	1,471,840	0	202,287	1,674,127	445,709	17.24	49.60	48.87
NEMAHA VALLEY SCHOOLS B & B	D0442 D0451	438.0 249.0	3,580.09 3,752.94	4,059.98 4,261.84	1,577,747 957,000	1,778,273 1,061,198	200,526 104,198	645,853 528,381	0 0	90,605 20,909	736,458 549,290	824,666 656,473	0 0	104,498 27,448	929,164 683,921	192,706 134,631	16.63 25.99	59.98 50.09	62.36 43.56
NEOSHO	067																		
ERIE-ST PAUL	D0101	1,120.0	3,183.08	3,471.83	3,558,685	3,888,450	329,765	1,621,570	0	128,553	1,750,123	2,082,792	0	139,380	2,222,172	472,049	20.02	56.67	49.51
CHANUTE PUBLIC SCHOOLS	D0413	2,106.0	2,527.11	2,878.74	5,322,098	5,641,426	319,328	2,275,930	0	420,489	2,696,419	2,641,596	0	440,497	3,082,093	385,674	9.73	58.72	57.06
NESS	068																		
NES TRES LA GO	D0301	94.0	6,471.84	6,910.89	608,353	649,624	41,271	0	0	27,926	27,926	0	0	28,625	28,625	699	0.04	30.82	34.18
SMOKY HILL	D0302	190.0	4,677.63	4,958.29	886,410	942,075	55,665	94,790	0	45,027	139,827	146,164	0	50,055	196,219	56,392	3.68	48.80	49.02
NESS CITY	D0303	337.0	3,999.20	4,327.21	1,355,728	1,458,270	102,542	0	0	129,723	129,723	0	0	132,984	132,984	3,261	0.12	44.55	50.19
BAZINE	D0304	140.0	5,003.68	5,303.90	625,460	742,546	117,086	0	0	29,601	29,601	17,135	0	32,884	50,019	20,418	1.53	44.29	55.27

PAGE 8		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
		BUDGET PER PUPIL						GENERAL FUND BUDGET			1984-85		ESTIMATED 1985-86				TAX RATE		
COUNTY NAME	#	EST ENROLL	1984-85	EST 1985-86	1984-85	EST 1985-86	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	1984	1985
DISTRICT NAME	#	9-15-85	1984-85	1985-86	1984-85	1985-86	(5-4)									(14-10)			
NORTON	069																		
NORTON COMMUNITY SCHOOLS	D0211	735.0	3,286.46	3,841.09	2,520,711	2,823,204	302,493	1,285,232	0	163,740	1,448,972	1,481,065	0	182,250	1,663,315	214,343	13.77	55.92	65.50
NORTHERN VALLEY	D0212	194.5	3,777.45	4,493.20	793,265	873,928	80,663	260,996	0	35,773	296,769	301,147	0	40,063	341,210	44,441	5.99	67.40	75.18
WEST SOLOMON VALLEY SCHOOL	D0213	138.0	5,017.14	5,318.17	692,366	733,907	41,541	84,158	0	36,203	120,361	120,192	0	35,674	155,866	35,505	5.46	61.36	63.32
OSAGE	070																		
OSAGE CITY	D0420	606.0	3,292.42	3,687.51	1,972,157	2,234,631	262,474	1,149,282	0	144,904	1,294,186	1,347,321	0	155,718	1,503,039	208,853	16.98	29.61	37.63
LYNDON	D0421	342.0	3,805.45	4,161.56	1,284,341	1,423,254	138,913	730,755	0	71,080	801,835	857,736	0	71,465	929,201	127,366	17.37	49.33	53.42
SANTA FE TRAIL	D0434	1,180.0	3,075.25	3,438.50	3,544,839	4,057,430	512,591	2,388,076	0	167,452	2,555,528	2,844,542	0	181,022	3,025,564	470,036	33.44	55.51	63.15
BURLINGAME PUBLIC SCHOOLS	D0454	350.5	3,760.15	4,161.56	1,310,413	1,458,627	148,214	932,980	0	49,768	982,748	1,072,327	0	54,530	1,126,857	144,109	29.52	37.43	41.40
MARAIS DES CYGNES VALLEY	D0456	307.0	3,837.59	4,161.56	1,178,139	1,277,599	99,460	751,386	0	50,296	801,682	857,333	0	52,982	910,315	108,633	16.64	42.70	42.15
OSBORNE	071																		
OSBORNE COUNTY	D0392	445.0	3,714.57	4,209.31	1,693,842	1,873,143	179,301	335,281	0	100,669	435,950	490,368	0	111,616	601,984	166,034	9.66	52.46	54.42
OTTAWA	072																		
NORTH OTTAWA COUNTY	D0239	600.0	3,059.20	3,426.30	1,835,519	2,055,780	220,261	628,647	0	118,812	747,459	814,951	0	131,065	946,016	198,557	9.20	34.37	36.66
TWIN VALLEY	D0240	455.0	3,320.93	3,733.24	1,496,080	1,698,624	202,544	769,307	0	52,252	821,559	945,668	0	56,668	1,002,336	180,777	12.92	44.39	47.94
PAWNEE	073																		
FT LARNED	D0495	1,132.0	3,073.26	3,535.73	3,594,174	4,002,450	408,276	914,129	0	282,006	1,196,135	1,233,629	0	312,141	1,545,770	349,635	8.82	53.58	56.49
PAWNEE HEIGHTS	D0496	150.0	5,901.64	6,466.00	900,000	969,900	69,900	0	6,567	39,940	46,507	0	2,285	44,852	47,137	630	0.04	57.99	65.08
PHILLIPS	074																		
EASTERN HEIGHTS	D0324	176.0	3,662.16	4,141.16	622,568	728,844	106,276	171,706	0	31,398	203,104	271,212	0	34,651	305,863	102,759	17.05	63.09	65.54
PHILLIPSBURG	D0325	725.0	3,331.37	3,731.13	2,380,266	2,705,069	324,803	785,462	0	179,454	964,916	1,045,635	0	203,195	1,248,830	283,914	10.52	46.36	49.47
LOGAN	D0326	236.0	4,495.46	5,017.58	1,117,123	1,184,150	67,027	162,234	0	67,484	229,718	240,693	0	61,880	302,573	72,855	3.74	36.62	36.62
POTTAWATOMIE	075																		
WAMEGO	D0320	1,174.5	3,097.40	3,469.09	3,445,234	4,074,446	629,212	2,126,432	0	176,271	2,302,703	2,661,629	0	188,967	2,850,596	547,893	29.63	31.96	41.35
KAW VALLEY	D0321	1,045.0	3,486.09	3,725.69	3,642,965	3,893,346	250,381	0	0	151,450	151,450	0	0	162,644	162,644	11,194	0.05	16.93	18.62
ONAGA-HAVENSVILLE-WHEATON	D0322	373.5	3,787.13	4,167.13	1,416,385	1,556,423	140,038	744,040	0	47,332	791,372	866,682	0	55,331	922,013	130,641	11.82	51.98	54.26
WESTMORELAND	D0323	581.0	3,044.14	3,409.44	1,762,558	1,980,885	218,327	1,109,670	0	72,985	1,182,655	1,290,267	0	82,475	1,372,742	190,087	20.33	56.85	63.16
PRATT	076																		
PRATT	D0382	1,330.0	2,776.54	3,141.28	3,730,277	4,177,909	447,632	1,198,969	0	404,906	1,603,875	1,312,769	0	446,920	1,759,689	155,814	3.60	41.07	51.29
SKYLINE SCHOOLS	D0438	346.0	3,657.45	4,135.91	1,219,758	1,431,025	211,267	92,185	0	49,003	141,188	134,757	0	58,299	193,056	51,868	1.65	29.01	36.69
RAWLINS	077																		
HERNDON	D0317	65.0	4,926.78	5,938.05	379,362	385,973	6,611	0	3,708	13,615	17,323	0	0	16,213	16,213	-1,110	-0.20	64.75	66.70
ATWOOD	D0318	430.0	3,765.34	4,330.52	1,705,700	1,862,124	156,424	377,477	0	98,065	475,542	489,000	0	104,980	593,980	118,438	6.85	61.35	65.23
RENO	078																		
HUTCHINSON PUBLIC SCHOOLS	D0308	4,934.3	2,611.06	2,794.57	12,883,750	13,789,247	905,497	4,409,727	0	1,739,552	6,149,279	4,454,465	0	1,910,854	6,365,319	216,040	2.06	54.47	64.11
NICKERSON	D0309	1,423.0	2,927.12	3,178.84	4,165,289	4,523,489	358,200	2,189,283	0	231,778	2,421,061	2,308,204	0	261,125	2,569,329	148,268	4.74	49.65	59.95
FAIRFIELD	D0310	495.0	3,619.93	4,164.07	1,840,374	2,061,216	220,842	620,443	0	89,556	709,999	520,494	0	98,259	618,753	-91,246	-3.99	47.25	67.24
PRETTY PRAIRIE	D0311	260.0	4,363.33	4,873.07	1,180,280	1,266,998	86,718	535,700	0	51,622	587,322	573,159	0	59,103	632,262	44,940	5.42	52.48	60.35
HAVEN PUBLIC SCHOOLS	D0312	1,070.0	3,179.50	3,517.94	3,402,063	3,764,196	362,133	1,575,041	0	153,149	1,728,190	1,633,629	0	171,983	1,805,612	77,422	2.26	38.12	50.70

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
		BUDGET PER PUPIL			GENERAL FUND BUDGET				1984-85		ESTIMATED 1985-86				TAX RATE				
COUNTY NAME	#	EST ENROLL	1984-85	1985-86	1984-85	1985-86	DIFF (5-4)	BASIC AID	ADDITIONAL GUARANTEE	INCOME TAX RERATE	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	INCOME TAX REBATE	TOTAL STATE AID	DIFF (14-10)	MILL EQUIV	1984	1985
DISTRICT NAME	#	9-15-85	1984-85	1985-86	1984-85	1985-86	(5-4)												
SEDGWICK	087																		
MAIZE	00266	1,400.0	3,129.48	3,317.25	4,088,669	4,644,150	555,481	2,637,933	0	130,673	2,768,606	2,956,070	0	137,985	3,094,055	325,449	17.94	49.75	70.46
RENICK	00267	1,326.0	2,996.78	3,291.49	4,012,692	4,364,511	351,819	1,783,714	0	195,932	1,979,646	1,771,928	0	216,888	1,988,816	9,170	0.28	45.31	60.74
CHENEY	00268	520.0	3,084.46	3,544.29	1,645,561	1,843,029	197,468	721,321	0	120,197	841,518	776,636	0	131,125	907,761	66,243	5.06	50.94	66.28
SEWARD	088																		
LIBERAL	00480	3,125.0	2,635.97	2,839.42	8,208,408	8,873,188	664,780	3,323,822	0	747,483	4,071,305	3,499,295	0	796,237	4,295,532	224,227	2.63	46.81	54.68
KISHMET-PLAINS	00483	547.0	3,439.78	3,876.56	1,883,282	2,120,478	237,196	21,474	0	102,298	123,772	171,961	0	102,359	274,320	150,548	3.29	28.22	31.39
SHAWNEE	089																		
SEAMAN	00345	3,310.0	2,442.22	2,643.36	8,134,290	8,749,516	615,226	3,979,414	0	524,768	4,504,182	4,325,002	0	559,810	4,884,812	380,630	5.45	46.80	52.26
SILVER LAKE	00372	620.5	3,193.43	3,605.46	1,997,489	2,237,188	239,699	1,287,266	0	100,388	1,387,654	1,486,104	0	103,466	1,589,570	201,916	23.73	39.35	48.29
AUBURN WASHBURN	00437	2,687.0	2,408.24	2,624.56	6,351,736	7,052,193	700,457	2,934,182	0	440,435	3,374,617	3,396,236	0	467,904	3,864,140	489,523	10.12	52.31	59.72
SHAWNEE HEIGHTS	00450	3,165.0	2,512.37	2,679.81	7,970,480	8,481,584	511,104	4,569,460	0	445,446	5,014,906	5,012,217	0	463,474	5,475,691	460,785	9.68	53.51	55.97
TOPEKA PUBLIC SCHOOLS	00501	13,864.0	2,815.67	3,030.52	39,008,923	42,015,129	3,006,206	12,354,823	0	5,097,498	17,452,321	13,715,643	0	5,497,273	19,212,916	1,760,595	5.75	66.51	72.86
SHERIDAN	090																		
HOXIE COMMUNITY SCHOOLS	00412	551.0	3,248.83	3,638.69	1,730,000	2,004,918	274,918	16,860	7,012	105,010	128,882	491,592	0	113,559	605,151	476,269	23.86	69.90	57.05
SHERMAN	091																		
GOODLAND	00352	1,280.0	3,059.09	3,398.18	4,073,180	4,349,664	276,484	733,771	0	253,986	987,757	846,337	0	271,859	1,118,196	130,439	3.42	70.51	76.48
SMITH	092																		
SMITH CENTER	00237	645.5	3,119.98	3,494.38	2,003,341	2,255,622	252,281	393,912	0	128,224	522,136	965,336	0	136,646	701,982	179,846	8.78	60.55	66.63
WEST SMITH COUNTY	00238	210.0	3,778.11	4,181.38	797,182	878,089	80,907	256,233	0	33,856	290,089	314,951	0	38,797	353,748	63,659	9.61	59.36	64.04
STAFFORD	093																		
STAFFORD	00349	305.0	3,962.10	4,199.83	1,208,442	1,280,948	72,506	230,762	0	79,972	310,734	278,265	0	89,687	367,952	57,218	3.95	57.98	59.79
ST JOHN-HUDSON	00350	394.5	3,785.55	4,161.56	1,493,399	1,641,735	148,336	0	0	117,258	117,258	135,592	0	129,708	265,300	148,042	5.19	44.85	45.28
MACKSVILLE	00351	278.5	4,451.05	4,718.11	1,226,265	1,313,994	87,729	0	0	75,791	75,791	0	0	82,704	82,704	6,913	0.17	25.39	28.38
STANTON	094																		
STANTON COUNTY	00452	500.0	3,882.54	4,201.15	1,921,859	2,100,575	178,716	0	0	109,731	109,731	0	0	125,400	125,400	15,669	0.26	28.59	32.60
STEVENS	095																		
MOSCOW PUBLIC SCHOOLS	00209	145.0	6,083.22	6,562.61	845,568	951,578	106,010	0	0	26,390	26,390	0	0	25,198	25,198	-1,192	-0.02	13.69	16.47
HUGOTON PUBLIC SCHOOLS	00210	850.0	3,984.50	4,475.02	3,359,334	3,803,767	444,433	0	0	189,509	189,509	0	0	213,960	213,960	24,451	0.15	18.65	22.45
SUMNER	096																		
WELLINGTON	00353	1,785.0	2,704.71	2,866.99	4,827,907	5,117,577	289,670	2,030,160	0	388,625	2,418,785	2,349,823	0	416,947	2,766,770	347,985	10.97	65.11	63.23
CONWAY SPRINGS	00356	386.0	3,526.21	3,964.71	1,366,406	1,530,377	163,971	420,777	0	86,426	507,203	567,581	0	91,886	659,467	152,264	13.73	63.54	66.37
BELLE PLAINE	00357	650.0	3,279.94	3,673.53	2,109,000	2,387,795	278,795	1,265,549	0	115,107	1,380,656	1,530,478	0	130,146	1,660,624	279,968	37.34	66.68	69.68
OXFORD	00358	395.0	3,230.98	3,618.70	1,274,621	1,429,387	154,766	587,628	0	65,469	653,097	724,146	0	73,972	798,118	145,021	13.47	50.78	53.29
ARGONIA PUBLIC SCHOOLS	00359	198.5	3,865.70	4,203.49	775,073	834,393	59,320	32,286	0	49,666	81,952	129,167	0	59,336	188,503	106,551	10.69	72.36	66.08
CALDWELL	00360	312.0	3,918.52	4,161.56	1,216,702	1,298,407	81,705	255,708	0	67,753	323,461	381,445	0	69,287	450,732	127,271	12.64	70.16	64.60
SOUTH HAVEN	00509	170.0	4,319.78	4,767.52	764,601	810,478	45,877	154,529	0	28,571	183,100	224,794	0	30,847	255,641	72,541	9.49	73.86	69.50

COUNTY NAME DISTRICT NAME	#	EST ENROLL #	BUDGET PER PUPIL				GENERAL FUND BUDGET				1984-85	ESTIMATED 1985-86				TAX RATE				
			1984-85	1985-86	1984-85	1985-86	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	1984	1985	
			9-15-85	1984-85	1985-86	1984-85	1985-86	(5-4)									(14-10)		1984	1985
THOMAS	097																			
BREWSTER		D0314	171.0	4,279.78	4,567.56	731,843	781,053	49,210	0	7,202	32,381	39,583	0	4,762	35,635	40,397	814	0.08	61.15	68.32
COLBY PUBLIC SCHOOLS		D0315	1,160.5	2,961.53	3,316.91	3,436,854	3,849,274	412,420	835,351	0	266,295	1,101,646	940,223	0	292,019	1,232,242	130,596	3.81	54.50	67.02
GOLDEN PLAINS		D0316	184.0	3,789.73	4,421.66	740,893	813,585	72,692	83,863	0	44,925	128,788	145,256	0	40,444	185,700	56,912	7.62	73.73	77.81
TREGG	098	D0208	646.0	3,114.68	3,520.15	1,980,000	2,274,017	294,017	470,069	0	141,920	611,989	490,899	0	159,469	650,368	38,379	0.87	25.21	33.87
WAKEENEY																				
WABAUNSEE	099	D0329	495.5	3,389.72	3,857.79	1,706,722	1,911,533	204,811	589,622	0	103,218	892,840	730,960	0	115,377	846,337	153,497	8.79	52.48	57.59
ALMA		D0330	578.5	3,529.71	3,956.70	2,043,700	2,288,949	245,249	1,107,891	0	68,126	1,176,017	1,303,951	0	72,869	1,376,820	200,803	16.26	61.47	68.40
WABAUNSEE EAST																				
WALLACE	100	D0241	335.0	2,935.21	3,307.07	989,166	1,107,867	118,701	194,070	0	53,130	247,200	132,547	0	52,810	185,357	-61,843	-4.21	48.56	66.59
WALLACE COUNTY SCHOOLS		D0242	105.0	4,961.33	5,259.01	481,249	552,196	70,947	51,769	0	14,488	66,257	37,347	0	15,269	52,616	-13,641	-2.52	75.00	98.16
WESKAN																				
WASHINGTON	101	D0221	171.0	5,068.31	5,718.01	922,433	977,779	55,346	269,807	0	21,841	291,648	214,263	0	27,647	241,910	-49,738	-5.27	43.99	60.01
NORTH CENTRAL		D0222	460.0	3,282.38	3,676.27	1,488,561	1,691,084	202,523	877,003	0	69,418	946,421	1,007,286	0	77,941	1,085,227	138,806	13.21	48.95	59.17
WASHINGTON SCHOOLS		D0223	395.0	3,882.67	4,418.72	1,636,544	1,745,394	108,850	361,704	0	90,281	451,985	281,271	0	105,885	387,156	-64,829	-3.52	59.18	72.78
BARNES		D0224	408.0	3,768.48	4,174.16	1,545,831	1,703,056	157,225	597,186	0	61,347	658,533	696,180	0	62,549	758,729	100,196	5.78	36.65	42.15
REPUBLICAN VALLEY																				
WICHITA	102	D0467	575.0	3,539.08	3,991.34	2,049,130	2,295,023	245,893	0	0	178,001	178,001	30,855	0	187,732	218,587	40,586	1.30	56.10	66.02
LEOTI																				
WILSON	103	D0387	350.0	4,002.79	4,242.96	1,382,963	1,485,036	102,073	701,639	0	41,859	743,498	850,813	0	47,723	898,536	155,038	14.27	42.87	36.85
ALTOONA-MIDWAY		D0461	791.0	3,186.54	3,580.20	2,528,520	2,831,938	303,418	1,653,472	0	108,629	1,762,101	1,927,289	0	119,397	2,046,686	284,585	18.96	37.21	40.81
NEODESHA		D0484	899.0	3,073.12	3,441.89	2,750,438	3,094,259	343,821	1,207,151	0	151,323	1,358,474	1,549,709	0	170,194	1,719,903	361,429	15.03	52.14	52.35
FREDONIA																				
WOODSON	104	D0366	570.0	2,987.90	3,393.42	1,727,005	1,934,248	207,243	532,130	0	112,924	645,054	620,149	0	127,457	747,606	102,552	3.98	36.08	42.42
WOODSON																				
WYANDOTTE	105	D0202	3,600.0	2,747.61	2,956.80	10,041,960	10,644,495	602,535	6,652,217	0	385,440	7,037,657	7,015,989	0	408,599	7,424,588	386,931	8.60	51.87	59.79
TURNER-KANSAS CITY		D0203	920.0	3,091.36	3,462.32	2,668,149	3,185,334	517,185	1,984,164	0	85,340	2,069,504	2,364,186	0	85,797	2,449,983	380,479	43.23	58.84	86.45
PIPER-KANSAS CITY		D0204	1,987.0	2,741.74	2,906.24	5,379,300	5,774,699	395,399	3,147,057	0	369,114	3,516,171	3,418,537	0	387,254	3,805,791	289,620	11.36	64.33	71.51
BONNER SPRINGS		D0500	21,816.0	2,711.46	3,022.42	59,746,937	65,937,093	6,190,156	36,913,878	0	4,401,554	41,315,432	40,959,657	0	4,663,912	45,623,569	4,308,137	14.42	34.37	45.04
KANSAS CITY																				
STATE TOTALS			387,280.2			1,236,218,954		111,324,788	410,726,407	63,666	101,600,008	512,390,081	471,865,897	35,853	108,400,003	580,301,753	67,911,672			

ESTIMATES UNDER SCHOOL DISTRICT EQUALIZATION ACT^(a)
AND PROPOSED CHANGES

SCHOOL DISTRICT EQUALIZATION AID -- COMPARISON OF PRESENT LAW
WITH PROPOSED NEW PLAN FOR 1985-86

	Estimated Current Law 1984-85	Proposed Plan 1985-86
USD General Fund Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority	\$ --	\$ 1,232,376
TOTAL	\$ 1,124,900	\$ 1,233,000
General State Aid		
Basic	\$ 411,995	\$ 441,558
Additional Guarantee	61	36
Subtotal	\$ 412,056	\$ 441,594
Allowance for appeals, social security, utilities, enrollment increases, and unused budget authority	--	462
TOTAL	\$ 412,056	\$ 442,056
Income Tax Rebate	101,600	108,400
TOTAL, Gen. Aid & Rebate	\$ 513,656	\$ 550,456
Transportation Aid	40,215	42,828
GRAND TOTAL	\$ 553,871	\$ 593,284
Increase over 1984-85		39,413
State Aid Ratio ^(b)	36.6%	35.9%
State aid and Income Tax Ratio ^(c)	45.7%	44.6%
Est. Property Tax Increase ^(d)	\$ 21,893	\$ 82,383
Est. KPERS Requirement	41,246	43,825
Est. KPERS Increase over 1984-85	--	2,579

- 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) Included \$405,000 level payment for Kansas

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Legislative Research Department
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February 14, 1985

NOTE: 1984-85 excludes \$4,586,000 of interest budgeted to be

	Current Law	Proposed Plan
Basic Budget Controls	*5%-15% (1984-85 was 6%-10%)	5%-15%
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 400-1,900 category which will vary from 4%-10%. If enrollment declines more than specified percentages, the budget comp. is based on prior year's enrollment less the number of pupils the enrollment exceeds the percentage threshold	Same
Minimum Guarantee	Yes, for USD's levying at least median general fund tax rate with a sliding scale for USD's levying less than median (75 percent of income tax rebate is deducted)	Same
Local Effort Rate	1.443	1.615
District Wealth	One-year adjusted valuation and taxable income (50% of tax. inc. as result of 1983 S.B. 436)	Same
Income Tax Rebate	20% of liability before credits for taxes paid to another state 85% of rebate included as local effort	Same
P.L. 874	Percent of local revenue equalized to total local revenue	Same
Motor Vehicle Excise Tax & Dealer's Stamp Tax & IRB's	Prior year's motor vehicle & dealer's stamp tax & IRB in lieu payments as part of local effort	Same
Appeals	Construction, spec. ed., utilities, transportation, enrollment, elem. guidance, & bilingual ed.	Same
Transfers from General Fund	Transportation, spec. ed., driver training, adult ed., adult supp., food service, voc. ed., capital outlay, & bilingual ed.	Same
Enrollment Categories	0-199.9 200-399.9 400-1,999.9 2,000-9,999.9 10,000 and over	Same

*In addition, prior year's increases in social security, utilities, and unused budget authority.

PROPOSED STATE AID PLANS
1985-86 School Year
(Amounts in Thousands)

	<u>1984-85</u>	<u>Gov. Plan 1985-86</u>	<u>Proposed Plan 1985-86</u>
General Fund Budget Limitations	6%-10%	6%-12%	5%-15%
Est. General Fund Budget	1,124,900	1,236,500	1,233,000
% Budget Increase	NA	9.5%	9.2%
General State Aid	412,056	472,356	442,056
Income Tax Rebate	101,600	108,400	108,400
Ratio of General State Aid and Income Tax Rebate to Budget	45.7%	47.0%	44.6%
Est. Property Tax Increase (b)	21,893	45,213	82,383
Est. Property Tax Rate Increase	NA	2.3 mills (c)	5.5 mills (c)
Potential % Increase in Teacher Salaries (b)		10.5% (d)	9.75%

- (a) Figures exclude \$4,586,000 in interest transferred from the capital outlay fund to the school district general fund in 1984-85. Thus, for purposes of this computation, the school district general fund budget totaled \$1,124,854,000.
- (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.
- (c) Based on 3.5 percent growth in assessed valuation
- (d) Governor's proposal includes deposit of interest on the capital outlay fund to general fund of the district -- 1985-86 only.

Prepared by: State Department of Education
and Legislative Research
Department
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COLUMN EXPLANATION

- Column 1 - Estimated September 15, 1985, FTE enrollment
- 2 - 1984-85 estimated general fund budget per pupil
- 3 - 1985-86 estimated computed general fund budget per pupil utilizing the following medians.
- | | |
|--|---------------------------|
| 0-399.9 (use 200-399.9 category median) | \$ 3,926 |
| 400-1,999.9 (use 200-399.9 category median with linear transition) | \$ 3,926 - .90625 (E-400) |
| 2,000-9,999.9 (use 2,000-9,999.9 category median) | \$ 2,476 |
| 10,000 and over (use 10,000 and over category median) | \$ 2,823 |
- 4 - 1984-85 estimated general fund budget
- 5 - 1985-86 estimated general fund budget utilizing budget controls of 5%-15%
- 6 - Difference (Column 5 - 4)
- 7 - 1984-85 estimated general (basic) state aid
- 8 - 1984-85 estimated additional guarantee (grandfather clause)
- 9 - 1984-85 estimated income tax rebate
- 10 - 1984-85 estimated total state aid (Columns 7 + 8 + 9)
- 11 - 1985-86 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 50 percent of taxable income as a result of 1983 Senate Bill 436.
- 12 - 1985-86 estimated additional guarantee (grandfather clause)
- 13 - 1985-86 estimated income tax rebate
- 14 - 1985-86 estimated total state aid (Columns 11 + 12 + 13)
- 15 - Difference (Column 14 - 10)
- 16 - 1984-85 millage equivalency of Column 15 (Column 15 divided by assessed valuation)
- 17 - 1984-85 general fund mill rate
- 18 - 1985-86 estimated general fund mill rate based on the 1984 assessed valuation (The mill rate assumes the cash balance will be at least equal to the amount used in preparing the 1984-85 budget.)

COUNTY NAME	#	I-BUDGET PER PUPIL			GENERAL FUND BUDGET			1984-85			ESTIMATED 1985-86			TAX RATE					
		EST ENROLL	1984-85	1985-86	1984-85	1985-86	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	1984	EST 1985
ALLEN	001																		
HARMATON VALLEY	D0256	313.0	3,947.27	4,144.63	1,235,496	1,297,269	61,773	466,517	0	71,946	538,463	460,885	0	77,693	538,578	115	0.01	47.55	54.86
IOLA	D0257	1,780.0	2,571.80	2,840.54	4,492,938	5,056,161	563,223	2,530,813	0	289,355	2,820,168	2,869,050	0	309,164	3,178,214	358,046	11.40	39.65	50.43
HUMBOLDT	D0258	575.0	3,269.92	3,760.41	1,854,044	2,162,236	308,192	1,010,495	0	102,110	1,112,605	1,156,693	0	106,779	1,263,472	150,867	8.43	32.30	46.26
ANDERSON	002																		
GARNETT	D0365	950.0	3,335.17	3,746.48	3,345,172	3,559,156	213,984	1,321,639	0	207,825	1,529,464	1,183,808	0	220,567	1,404,375	-125,089	-3.97	45.30	60.93
CREST	D0479	265.0	3,743.32	4,363.42	1,050,000	1,156,305	106,305	572,433	0	37,268	609,701	563,407	0	42,796	606,203	-3,498	-0.38	41.26	59.12
ATCHISON	003																		
ATCHISON CO COMM SCHOOLS	D0377	880.0	3,294.33	3,684.79	2,918,780	3,242,618	323,838	1,543,192	0	95,469	1,638,661	1,858,146	0	105,636	1,963,782	325,121	20.72	58.13	59.92
ATCHISON PUBLIC SCHOOLS	D0409	1,592.0	2,881.85	3,035.85	4,581,284	4,833,073	251,789	2,313,513	0	362,171	2,675,684	2,392,936	0	396,031	2,788,967	113,283	3.58	53.36	60.02
BARBER	004																		
BARBER COUNTY NORTH	D0254	800.0	3,342.43	3,742.63	2,670,603	2,994,104	323,501	328,620	0	235,697	564,317	314,135	0	258,724	572,859	8,542	0.16	30.75	39.25
SOUTH BARBER	D0255	344.0	4,060.24	4,263.25	1,394,691	1,466,558	71,867	0	0	97,579	97,579	4,294	0	105,707	110,001	12,422	0.47	45.98	49.33
BARTON	005																		
CLAFLIN	D0354	245.0	4,433.93	5,041.16	1,155,038	1,235,085	80,047	0	0	87,923	87,923	0	0	95,237	95,237	7,314	0.22	29.86	33.11
ELLINWOOD PUBLIC SCHOOLS	D0355	535.0	3,528.07	3,998.60	1,869,876	2,139,251	269,375	319,712	0	168,385	488,097	465,299	0	181,175	646,474	158,377	4.46	27.29	32.34
GREAT BEND	D0428	3,435.0	2,439.60	2,599.80	8,371,007	8,930,313	559,306	1,757,004	0	1,051,951	2,808,955	1,983,021	0	1,145,300	3,128,321	319,366	3.18	52.00	55.67
HOLINGTON	D0431	731.0	3,298.74	3,825.73	2,431,834	2,796,605	364,771	374,985	0	201,025	576,010	487,334	0	213,683	701,017	125,007	2.71	36.88	44.89
BOURBON	006																		
FT SCOTT	D0234	1,940.0	2,511.98	2,637.58	4,871,983	5,116,905	244,922	2,097,868	0	439,967	2,537,835	2,185,297	0	474,656	2,659,953	122,118	3.42	53.94	59.19
UNIONTOWN	D0235	495.0	3,240.86	3,726.99	1,604,227	1,844,860	240,633	956,249	0	50,366	1,006,613	1,136,290	0	55,130	1,191,420	184,807	17.19	41.10	50.50
BROWN	007																		
MIAWATHA	D0415	1,060.0	3,151.66	3,497.03	3,331,617	3,706,852	375,235	1,219,241	0	197,400	1,416,641	1,593,312	0	225,019	1,818,331	401,690	14.91	62.18	61.94
BROWN COUNTY	D0430	630.0	3,256.47	3,783.58	2,072,742	2,383,654	310,912	1,261,978	0	75,605	1,337,583	1,542,528	0	85,981	1,628,509	290,926	23.61	49.20	53.78
BUTLER	008																		
LEON	D0205	650.0	2,879.49	3,311.41	1,869,079	2,152,417	283,338	939,588	0	81,919	1,021,507	1,055,325	0	87,524	1,142,849	121,342	6.25	34.06	47.13
REHINGTON-WHITEWATER	D0206	495.0	3,789.48	4,067.83	1,894,742	2,013,575	118,833	531,575	0	98,103	629,678	513,875	0	107,249	621,124	-8,554	-0.38	40.28	48.73
CIRCLE	D0375	1,140.0	3,092.78	3,423.26	3,533,504	3,902,517	369,013	1,499,160	0	178,967	1,678,127	1,586,335	0	196,122	1,782,457	104,330	2.02	29.11	36.92
ANDOVER	D0385	1,419.0	2,844.30	3,152.85	4,035,491	4,473,894	438,403	1,833,964	0	301,138	2,135,102	1,827,379	0	314,704	2,142,083	6,981	0.31	68.51	96.80
ROSE HILL PUBLIC SCHOOLS	D0394	1,190.0	3,085.07	3,395.78	3,589,482	4,040,978	451,496	2,431,692	0	153,755	2,585,447	2,714,420	0	164,245	2,878,665	293,218	22.58	59.51	79.85
DOUGLASS PUBLIC SCHOOLS	D0396	600.0	3,191.73	3,670.49	1,861,417	2,202,294	340,877	1,163,307	0	93,742	1,257,049	1,370,548	0	98,449	1,466,997	211,948	15.65	38.94	54.70
AUGUSTA	D0402	1,630.0	2,649.56	2,957.87	4,302,088	4,821,328	519,240	2,133,076	0	402,273	2,535,349	2,398,396	0	439,392	2,837,788	302,439	10.93	46.74	59.25
EL DORADO	D0490	1,925.0	2,596.46	2,785.76	5,107,240	5,362,593	255,353	1,854,855	0	591,631	2,446,486	1,839,751	0	649,770	2,489,521	43,035	0.83	46.73	52.66
FLINTHILLS	D0492	255.5	4,036.76	4,279.70	1,031,393	1,093,463	62,070	351,660	0	26,111	377,771	376,646	0	29,387	406,033	28,262	2.14	51.30	55.29
CHASE	009																		
CHASE COUNTY	D0284	569.0	3,094.37	3,560.41	1,761,627	2,025,871	264,244	472,080	0	74,759	546,839	440,728	0	83,153	523,881	-22,958	-0.83	40.71	50.17

COUNTY NAME	#	EST ENROLL 9-15-85	BUDGET PER PUPIL			GENERAL FUND BUDGET					ESTIMATED 1985-86					TAX RATE				
			1984-85		1985-86	1984-85	EST 1985-86	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	1984	EST 1985
			1984-85	1985-86	1984-85	EST 1985-86	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	1984	EST 1985	
.....																				
CHAUTAUQUA	010																			
CEDAR VALE	D0285	205.0	3,312.54	3,809.42	665,820	780,931	115,111	198,792	0	40,822	239,614	204,234	0	47,933	252,167	12,553	1.46	40.58	58.40	
CHAUTAUQUA COUNTY COMMUNIT	D0286	510.0	3,127.04	3,793.53	1,682,346	1,934,702	252,356	667,270	0	94,011	761,281	678,311	0	104,902	783,213	21,932	1.24	35.09	54.64	
.....																				
CHEROKEE	011																			
RIVERTON	D0404	682.0	3,334.71	3,876.53	2,298,947	2,643,794	344,847	1,673,293	0	47,688	1,720,981	1,918,590	0	53,114	1,971,704	250,723	22.28	35.02	49.67	
COLUMBUS	D0493	1,310.0	2,923.14	3,272.41	3,860,001	4,286,858	426,857	1,676,654	0	186,234	1,862,888	1,821,833	0	204,848	2,026,681	163,793	6.15	60.20	75.46	
GALENA	D0499	710.0	3,358.50	3,919.94	2,455,065	2,783,158	328,093	1,989,864	0	84,347	2,074,211	2,224,272	0	89,538	2,313,810	239,599	52.24	42.40	76.28	
BAXTER SPRINGS	D0508	906.0	3,128.94	3,600.27	2,836,388	3,261,841	425,453	2,017,406	0	137,278	2,154,684	2,296,489	0	149,776	2,446,265	291,581	30.82	40.15	64.13	
.....																				
CHEYENNE	012																			
CHEYLIN	D0103	225.0	5,153.95	5,529.03	1,164,792	1,244,031	79,239	0	0	68,671	68,671	0	0	76,697	76,697	8,026	0.40	53.87	59.11	
ST FRANCIS COMMUNITY SCHOO	D0297	455.0	3,106.09	3,691.01	1,430,354	1,679,411	249,057	275,860	0	84,258	360,118	392,562	0	99,756	492,318	132,200	8.59	55.57	67.57	
.....																				
CLARK	013																			
MINNEOLA	D0219	192.0	3,878.65	4,564.59	824,600	876,401	51,801	116,928	0	44,797	161,725	0	0	47,738	47,738	-113,987	-5.50	31.52	42.93	
ASHLAND	D0220	225.0	4,642.75	5,416.55	1,160,688	1,218,723	58,035	0	0	79,318	79,318	0	0	78,426	78,426	-892	-0.03	27.98	30.65	
.....																				
CLAY	014																			
CLAY CENTER	D0379	1,560.0	2,855.02	3,024.20	4,436,705	4,717,752	281,047	1,811,664	0	260,308	2,071,972	2,053,279	0	291,381	2,344,660	272,688	8.04	48.17	49.12	
.....																				
CLOUD	015																			
CONCORDIA	D0333	1,344.0	3,023.02	3,239.43	4,095,286	4,353,789	258,503	2,000,257	0	285,396	2,285,653	2,096,533	0	308,141	2,404,674	119,021	3.70	55.85	62.55	
SOUTHERN CLOUD	D0334	268.0	4,547.13	4,819.03	1,230,000	1,291,500	61,500	461,274	0	48,989	510,263	491,665	0	50,840	542,505	32,242	2.50	44.79	48.41	
.....																				
CUFFEY	016																			
LEBO-WAVERLY	D0243	485.0	3,431.03	4,010.76	1,691,496	1,945,220	253,724	918,170	0	98,016	1,016,186	1,082,931	0	103,523	1,186,454	170,268	16.44	52.09	65.68	
BURLINGTON	D0244	799.1	3,328.96	3,742.54	2,660,174	2,990,664	330,490	0	0	205,209	205,209	0	0	196,247	196,247	-8,962	-0.03	6.97	8.46	
LEROY-GRIDLEY	D0245	348.0	3,474.46	4,104.71	1,242,121	1,428,438	186,317	406,913	0	86,750	493,663	507,872	0	86,599	594,471	100,808	6.14	44.35	52.78	
.....																				
CUMANCHE	017																			
COMMANCHE COUNTY	D0300	428.5	4,237.81	4,498.71	1,815,903	1,927,697	111,794	0	0	103,854	103,854	0	0	117,791	117,791	13,937	0.31	34.14	37.39	
.....																				
COWLEY	018																			
CENTRAL	D0462	400.0	3,304.44	3,942.62	1,371,344	1,577,046	205,702	672,037	0	55,204	727,241	695,808	0	63,632	759,440	32,199	2.34	45.01	63.99	
UDALL	D0463	360.5	3,327.32	3,826.42	1,199,500	1,379,424	179,924	697,618	0	71,001	768,619	771,446	0	75,136	846,582	77,963	10.61	45.44	67.17	
WINFIELD	D0465	2,180.0	2,429.20	2,599.80	5,247,564	5,667,564	420,000	2,192,592	0	502,743	2,695,335	2,231,049	0	554,688	2,785,737	90,402	1.76	47.12	56.68	
ARKANSAS CITY	D0470	2,900.0	2,449.85	2,604.73	7,118,044	7,553,719	435,675	3,426,954	0	578,354	4,005,308	3,316,498	0	620,969	3,937,467	-67,841	-1.17	44.12	56.86	
DEXTER	D0471	140.0	4,861.89	5,272.71	703,029	738,180	35,151	238,232	0	15,842	254,074	189,532	0	18,225	207,757	-46,317	-5.06	41.55	54.33	
.....																				
CRAWFORD	019																			
NORTHEAST	D0246	550.0	2,991.06	3,496.01	1,672,004	1,922,803	250,799	1,053,269	0	87,678	1,140,947	1,190,707	0	95,313	1,286,020	145,073	21.77	59.29	84.98	
CHEROKEE	D0247	770.0	3,421.50	3,780.07	2,643,111	2,910,656	267,545	1,421,069	0	99,006	1,520,075	1,560,335	0	108,492	1,668,827	148,752	10.98	63.40	77.48	
GIRARD	D0248	1,055.0	3,189.89	3,531.97	3,409,993	3,726,224	316,231	2,043,559	0	141,771	2,185,330	2,195,244	0	155,496	2,350,740	165,410	10.18	40.31	55.04	
FRONTENAC PUBLIC SCHOOLS	D0249	407.0	3,485.99	4,008.89	1,408,338	1,631,618	223,280	842,482	0	76,001	918,483	966,987	0	82,948	1,049,935	131,452	20.48	43.65	66.89	
PITTSBURG	D0250	2,830.0	2,436.72	2,599.80	6,787,477	7,357,434	569,957	2,991,331	0	657,388	3,649,219	3,296,563	0	704,378	4,000,941	351,722	8.02	60.41	68.41	

COUNTY NAME DISTRICT NAME	#	BUDGET PER PUPIL						GENERAL FUND BUDGET				ESTIMATED 1985-86				TAX RATE			
		1984-85		1985-86		DIFF (5-4)	EST 1985-86	TOTAL STATE AID	INCOME TAX REBATE	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	DIFF (14-10)	MILL EQUIV	1984	EST 1985			
		EST ENROLL	EST 1984-85	EST 1985-86	1984-85												EST 1985-86	1984-85	EST 1985-86
DECATUR 020																			
OBERLIN	D0294	630.0	3,206.92	3,720.16	2,038,000	2,343,699	305,699	291,454	0	137,130	428,584	232,279	0	150,592	382,871	-45,713	-1.76	44.65	64.65
PRAIRIE HEIGHTS	D0295	113.0	4,483.00	4,811.29	517,787	543,676	25,889	0	3,182	27,251	30,433	0	1,167	29,255	30,422	-11	0.00	56.17	61.78
DICKINSON 021																			
SOLOMON	D0393	354.5	3,690.52	4,122.30	1,308,290	1,461,355	153,065	616,282	0	61,061	677,343	683,719	0	63,838	747,557	70,214	7.09	52.72	65.90
ABILENE	D0435	1,350.0	2,939.71	3,255.50	4,045,919	4,394,925	349,006	2,259,018	0	281,007	2,540,025	2,360,754	0	311,123	2,671,877	131,852	5.25	40.95	54.14
CHAPMAN	D0473	1,120.0	3,181.61	3,439.75	3,554,815	3,852,520	297,705	1,496,454	0	153,156	1,649,610	1,547,194	0	163,002	1,710,196	60,586	1.97	50.13	61.81
RURAL VISTA	D0481	398.5	3,263.94	3,833.14	1,320,265	1,527,505	207,240	622,343	0	61,886	684,229	670,347	0	67,975	738,322	54,093	4.45	49.41	68.62
HERINGTON	D0487	520.0	3,497.64	4,027.02	1,828,564	2,094,049	265,485	1,178,599	0	89,872	1,268,471	1,328,237	0	92,192	1,420,429	151,958	14.14	47.56	64.77
DONIPHAN 022																			
WATHENA	D0406	490.0	3,311.17	3,807.85	1,544,662	1,865,847	321,185	1,012,127	0	66,570	1,078,697	1,245,161	0	75,166	1,320,327	241,630	40.90	40.83	64.76
HIGHLAND	D0425	294.0	3,797.11	4,270.93	1,156,600	1,255,653	99,053	609,439	0	40,884	650,323	662,098	0	42,516	704,614	54,291	10.32	58.07	71.79
TROY PUBLIC SCHOOLS	D0429	380.0	3,415.41	4,004.88	1,318,349	1,521,855	203,506	803,683	0	59,495	863,178	950,317	0	65,251	1,015,568	152,390	32.42	49.45	68.70
MIDWAY SCHOOLS	D0433	212.0	3,887.06	4,345.92	868,757	921,334	52,577	179,695	0	43,654	223,349	204,674	0	52,856	257,530	34,181	5.51	71.60	76.23
ELWOOD	D0486	225.0	4,080.81	4,432.13	901,859	997,229	95,370	624,885	0	25,005	649,890	677,124	0	26,520	703,644	53,754	6.42	28.56	36.61
DOUGLAS 023																			
BALDWIN CITY	D0348	880.0	3,046.90	3,503.94	2,670,000	3,083,467	413,467	1,527,170	0	130,814	1,657,984	1,789,063	0	140,240	1,929,303	271,319	21.55	56.91	75.82
EUDORA	D0491	720.0	3,223.73	3,756.61	2,255,000	2,704,759	449,759	1,516,192	0	106,748	1,622,940	1,838,220	0	111,985	1,950,205	327,265	47.52	53.65	84.89
LAWRENCE	D0497	7,056.0	2,441.71	2,599.80	16,895,194	18,344,189	1,448,995	4,669,754	0	1,853,493	6,523,247	4,864,237	0	2,015,700	6,879,937	356,690	2.00	51.55	60.73
EDWARDS 024																			
KINSLEY-OFFERLE	D0347	340.0	4,383.51	4,643.30	1,503,543	1,578,723	75,180	100,490	0	125,409	225,899	128,685	0	134,433	263,118	37,219	2.40	74.66	78.43
LEWIS	D0502	166.5	4,420.79	4,736.42	736,062	788,614	52,552	0	0	54,937	54,937	0	0	58,031	58,031	3,094	0.19	36.64	41.09
ELK 025																			
WEST ELK	D0282	490.0	3,254.05	3,814.71	1,625,396	1,869,209	243,813	523,090	0	83,760	608,850	577,664	0	97,484	674,548	67,698	3.29	38.58	51.58
ELK VALLEY	D0283	175.0	4,044.12	4,290.01	715,000	750,751	35,751	414,169	0	16,720	430,889	417,772	0	19,987	437,759	6,870	1.43	44.90	53.91
ELLIS 026																			
ELLIS	D0388	432.0	3,314.10	3,939.45	1,459,861	1,701,841	241,980	208,044	0	109,540	317,624	311,250	0	123,804	435,054	117,430	3.85	29.86	36.25
VICTORIA	D0432	436.0	3,287.08	3,797.48	1,439,743	1,655,701	215,958	412,629	0	94,849	507,478	529,637	0	83,688	613,325	105,847	5.36	37.03	46.07
HAYS	D0489	3,180.0	2,402.66	2,599.80	7,505,922	8,267,364	761,442	1,052,446	0	955,952	2,008,398	1,146,966	0	1,036,922	2,183,890	175,492	1.78	51.58	60.45
ELLSWORTH 027																			
ELLSWORTH	D0327	705.0	3,253.21	3,741.19	2,279,196	2,637,539	358,343	1,043,251	0	137,075	1,180,326	1,175,580	0	147,296	1,322,876	142,550	7.16	52.89	69.74
LORRAINE	D0328	506.5	4,612.66	4,910.23	2,368,601	2,487,029	118,428	0	0	110,495	110,495	0	0	117,317	117,317	6,822	0.12	37.17	40.01
FINNEY 028																			
HOLCOMB	D0363	565.0	3,804.39	4,076.88	2,044,859	2,303,437	258,578	0	0	53,260	53,260	0	0	58,850	58,850	5,590	0.04	12.20	14.99
GARDEN CITY	D0457	5,412.0	2,529.57	2,677.08	13,133,504	14,488,357	1,354,853	4,967,126	0	1,117,488	6,084,614	6,111,557	0	1,179,244	7,290,801	1,206,187	8.12	44.51	46.72
FORD 029																			
SPEARVILLE-WINDTHORST	D0381	248.0	3,940.48	4,204.23	993,000	1,042,650	49,650	377,795	0	46,795	424,590	356,930	0	49,665	406,595	-17,995	-1.85	46.23	56.38
DOUGLAS CITY	D0443	4,120.0	2,429.84	2,599.80	9,563,853	10,711,176	1,147,323	3,661,799	0	822,803	4,484,602	4,279,245	0	872,640	5,151,885	667,283	7.21	51.49	59.86
BUCKLIN	D0459	250.0	3,364.62	4,048.00	880,000	1,012,001	132,001	197,345	0	56,683	254,028	165,463	0	61,688	227,151	-26,877	-1.63	29.00	43.23

COUNTY NAME	#	-BUDGET PER PUPIL-						-GENERAL FUND BUDGET-					-ESTIMATED 1985-86-					-TAX RATE-				
		EST ENROLL		EST		EST		EST		INCOME		TOTAL STATE		INCOME		TOTAL STATE		DIFF		MILL		
		1984-85	1985-86	1984-85	1985-86	1984-85	1985-86	DIFF	BASIC AID	ADDITIONAL GUARANTEE	TAX REBATE	1984-85	1985-86	1984-85	1985-86	1984-85	1985-86	1984-85	1985-86	1984	1985	
FRANKLIN	030																					
WEST FRANKLIN	00287	725.6	3,143.39	3,614.90	2,261,985	2,622,971	360,986	1,329,503	0	66,231	1,395,734	1,556,118	0	70,356	1,626,474	230,740	17.37	46.63	63.00			
CENTRAL HEIGHTS	00288	498.0	3,239.44	3,725.36	1,610,000	1,855,229	245,229	974,026	0	70,186	1,044,212	1,117,659	0	74,949	1,192,608	148,396	14.29	37.39	52.69			
WELLSVILLE	00289	650.0	3,279.55	3,789.64	2,077,598	2,463,266	385,668	1,145,070	0	104,948	1,250,018	1,411,616	0	113,720	1,525,336	275,318	22.51	53.14	68.75			
OTTAWA	00290	2,120.0	2,443.26	2,599.80	5,091,749	5,511,576	419,827	2,549,849	0	388,389	2,938,238	2,814,256	0	417,271	3,231,527	293,289	8.74	55.04	61.36			
GEARY JUNCTION CITY	00475	6,250.0	2,464.71	2,616.71	15,440,675	16,354,438	913,763	8,970,255	0	575,231	9,545,486	9,655,471	0	620,885	10,276,356	730,870	12.64	28.55	34.36			
GOVE	032																					
GRINNELL PUBLIC SCHOOLS	00291	182.0	4,306.24	4,923.82	846,176	896,136	49,960	184,640	0	27,458	212,098	196,295	0	30,158	226,453	14,355	1.89	67.49	74.64			
GRAINFIELD	00292	247.0	4,153.85	4,361.54	1,026,000	1,077,300	51,300	118,840	0	39,884	158,724	168,466	0	43,184	211,650	52,926	4.56	71.10	71.27			
QUINTER PUBLIC SCHOOLS	00293	327.0	3,459.52	3,978.45	1,129,532	1,300,953	171,421	273,785	0	52,092	325,877	349,387	0	53,531	402,918	77,041	4.91	45.28	54.77			
GRAHAM	033																					
WEST GRAHAM-MORLAND	00280	119.5	6,044.25	7,141.15	782,730	853,367	70,637	0	0	30,924	30,924	0	0	38,249	38,249	7,325	0.57	53.86	61.11			
HILL CITY	00281	525.0	3,938.20	4,231.20	2,115,602	2,221,381	105,779	528,475	0	115,427	643,902	476,497	0	130,161	606,658	-37,244	-1.26	41.05	48.06			
GRANT	034																					
ULYSSES	00214	1,470.0	3,057.36	3,401.04	4,355,511	4,999,529	644,018	0	0	284,276	284,276	0	0	298,592	298,592	14,316	0.10	31.28	38.10			
GRAY	035																					
CIMARRON-ENSIGN	00102	571.0	3,495.48	3,962.58	1,997,666	2,262,631	264,965	582,021	0	101,395	683,416	541,786	0	107,686	649,472	-33,944	-1.68	55.38	77.33			
MONTEZUMA	00371	188.0	4,761.90	5,000.00	800,000	940,000	140,000	7,242	0	67,297	74,539	23,320	0	66,668	89,988	15,449	1.42	64.88	82.17			
COPELAND	00476	125.0	6,344.70	6,692.54	783,570	836,568	52,998	0	0	34,200	34,200	0	0	33,633	33,633	-567	-0.05	75.10	82.64			
INGALLS	00477	205.0	3,554.23	4,087.36	717,954	837,909	119,955	72,197	0	30,887	103,084	14,989	0	28,264	43,253	-59,831	-3.94	39.17	56.59			
GREELEY COUNTY	036																					
GREELEY COUNTY	00200	310.0	4,163.38	4,409.64	1,291,896	1,366,989	75,093	0	0	85,637	85,637	0	0	87,186	87,186	1,549	0.04	25.89	28.51			
GREENWOOD	037																					
HADISON-VIRGIL	00386	350.0	3,949.71	4,147.20	1,366,600	1,451,520	84,920	632,449	0	68,490	700,939	668,424	0	76,590	745,014	44,075	3.39	47.16	52.06			
EUREKA	00389	780.0	3,511.14	3,801.21	2,775,560	2,964,944	189,384	1,015,266	0	178,456	1,193,722	1,094,957	0	202,670	1,297,627	103,905	4.18	53.40	58.73			
HAMILTON	00390	132.0	3,787.93	4,309.67	522,734	568,877	46,143	119,981	0	24,995	144,976	123,625	0	27,697	151,522	6,546	0.68	31.86	38.07			
HAMILTON SYRACUSE	038																					
HAMILTON SYRACUSE	00494	430.0	3,606.55	4,102.33	1,554,422	1,764,001	209,579	0	0	103,762	103,762	0	0	115,616	115,616	11,854	0.30	36.93	44.47			
HARPER	039																					
ANTHONY-HARPER	00361	1,015.0	3,196.59	3,573.63	3,290,894	3,627,237	336,343	201,950	0	256,482	458,432	420,247	0	278,667	698,914	240,482	5.61	61.33	65.12			
ATTICA	00511	177.0	4,212.32	4,485.41	756,111	793,918	37,807	0	0	72,797	72,797	0	0	83,286	83,286	10,489	0.37	19.38	20.76			
HARVEY	040																					
BURRTON	00369	260.0	3,884.02	4,122.30	1,005,962	1,071,798	65,836	430,051	0	57,446	487,497	434,888	0	64,443	499,331	11,834	1.08	34.65	41.98			
NEWTON	00373	2,990.0	2,415.06	2,599.80	7,218,383	7,773,402	555,019	3,140,460	0	702,298	3,842,758	3,218,127	0	773,421	3,991,548	148,790	2.88	56.25	67.98			
SEDGWICK PUBLIC SCHOOLS	00439	387.0	3,709.07	4,122.30	1,422,427	1,595,330	172,903	882,951	0	81,591	964,542	963,199	0	90,957	1,054,156	89,614	16.71	59.12	83.66			
HALSTEAD	00440	674.0	3,205.08	3,702.92	2,157,658	2,495,768	338,110	1,023,609	0	121,773	1,145,382	1,132,531	0	131,889	1,264,420	119,038	7.52	60.76	82.11			
HESSTON	00460	750.0	3,099.10	3,575.56	2,305,731	2,681,670	375,939	1,151,939	0	116,481	1,268,420	1,376,871	0	124,079	1,500,950	232,530	9.72	35.18	45.06			

DISTRICT NAME	COUNTY NAME	#	BUDGET PER PUPIL				GENERAL FUND BUDGET				1984-85		ESTIMATED 1985-86				TAX RATE			
			EST ENROLL	1984-85	1985-86	1984-85	1985-86	DIFF (5-4)	BASIC AID	ADDITIONAL GUARANTEE	TOTAL INCOME TAX REBATE	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	TOTAL INCOME TAX REBATE	TOTAL STATE AID	DIFF (14-10)	MILL EQUIV	EST 1984	EST 1985
			#	9-15-85	1984-85	1985-86	1984-85	1985-86												
.....																				
LABETTE 050																				
D0503			2,010.0	2,518.28	2,649.43	5,040,838	5,325,354	284,516	2,777,881	0	417,752	3,195,633	2,907,692	0	444,662	3,352,354	156,721	5.57	59.31	66.45
D0504			450.0	3,590.33	4,123.26	1,637,190	1,855,469	218,279	1,108,143	0	59,810	1,167,953	1,257,229	0	65,743	1,322,972	155,019	16.05	32.47	43.75
D0505			305.0	3,952.78	4,172.19	1,211,921	1,272,519	60,598	865,158	0	32,962	898,120	899,147	0	35,416	934,563	36,443	6.89	39.78	47.21
D0506			1,530.0	2,948.45	3,120.74	4,532,354	4,774,728	242,374	2,509,343	0	152,947	2,662,290	2,751,871	0	165,703	2,917,574	255,284	9.60	48.34	48.45
LABETTE COUNTY																				
LANE 051																				
D0468			96.5	4,950.36	5,429.93	495,036	523,988	28,952	0	0	27,153	27,153	0	0	24,929	24,929	-2,224	-0.14	32.89	35.87
D0482			375.0	3,765.70	4,149.78	1,421,550	1,556,168	134,618	0	0	105,123	105,123	0	0	97,851	97,851	-7,272	-0.29	45.85	54.47
LEAVENWORTH 052																				
D0449			598.0	3,170.71	3,762.17	1,956,331	2,249,779	293,448	1,240,764	0	78,248	1,319,012	1,348,950	0	80,379	1,429,329	110,317	13.24	52.53	86.77
D0453			4,000.0	2,482.06	2,612.28	9,891,568	10,449,135	557,567	5,150,716	0	822,530	5,973,246	5,206,106	0	890,269	6,096,375	123,129	2.16	49.00	60.36
D0458			1,010.0	3,311.08	3,549.50	3,354,125	3,584,997	230,872	1,943,648	0	175,533	2,119,181	1,998,770	0	182,081	2,180,851	61,670	4.55	67.52	86.60
D0464			1,170.0	3,036.16	3,392.51	3,556,867	3,969,241	412,374	2,251,454	0	180,775	2,432,229	2,429,769	0	189,951	2,619,720	187,491	12.33	50.43	73.70
D0469			1,227.2	2,893.60	3,335.17	3,551,031	4,092,921	541,890	2,403,506	0	158,565	2,562,071	2,713,881	0	168,524	2,882,405	320,334	24.70	46.44	74.34
LANSING																				
LINCOLN 053																				
D0298			377.0	3,915.73	4,122.30	1,476,229	1,554,107	77,878	370,239	0	86,667	456,906	383,341	0	90,740	474,081	17,175	0.89	43.73	48.50
D0299			200.0	3,744.90	4,122.30	737,745	824,460	86,715	215,220	0	28,251	243,471	268,404	0	31,936	300,340	56,869	5.51	35.06	39.86
SYLVAN GROVE																				
LINN 054																				
D0344			370.0	3,836.04	4,378.55	1,507,565	1,620,064	112,499	1,070,262	0	45,636	1,115,898	1,073,910	0	51,981	1,125,891	9,993	1.93	43.03	72.60
D0346			490.0	3,387.11	4,842.24	1,722,343	1,980,699	258,356	757,768	0	65,910	823,678	522,979	0	73,356	596,335	-227,343	-16.89	53.51	105.80
D0362			780.0	3,341.32	3,924.38	2,615,252	3,061,014	445,762	18,392	0	89,357	107,749	0	0	99,609	99,609	-8,140	-0.07	20.54	26.67
PRAIRIE VIEW																				
LUGAN 055																				
D0274			465.0	3,865.48	4,146.03	1,836,105	1,927,906	91,801	0	35,995	109,239	145,234	0	27,639	117,069	144,708	-526	-0.02	52.28	56.55
D0275			107.0	6,242.57	6,554.70	630,500	701,353	70,853	0	0	28,093	28,093	0	0	26,015	26,015	-2,078	-0.19	51.40	61.66
TRIPLAINS																				
LYON 056																				
D0251			686.5	2,969.54	3,414.97	2,038,587	2,344,377	305,790	1,001,396	0	91,320	1,092,716	1,123,800	0	98,712	1,222,512	129,796	7.08	43.03	58.03
D0252			505.7	3,593.60	4,021.72	1,817,282	2,033,784	216,502	844,194	0	82,838	927,032	912,075	0	88,743	1,000,818	73,786	4.75	46.53	60.70
D0253			4,140.0	2,431.98	2,621.90	10,153,998	10,854,685	700,687	4,189,104	0	1,129,192	5,318,296	4,152,900	0	1,198,076	5,350,976	32,680	0.41	50.07	62.59
EMPORIA																				
MARION 057																				
D0397			305.5	3,977.57	4,518.22	1,314,588	1,380,317	65,729	391,612	0	43,095	434,707	372,700	0	50,513	423,213	-11,494	-0.77	44.70	52.22
D0398			410.0	3,683.83	4,205.15	1,547,947	1,724,110	176,163	677,734	0	65,807	743,541	736,962	0	74,302	811,264	67,723	4.85	51.35	63.32
D0408			560.0	3,383.89	3,894.94	1,896,672	2,181,169	284,497	790,514	0	115,422	905,936	948,289	0	124,993	1,073,282	167,346	10.79	51.53	63.78
D0410			540.0	3,444.13	4,006.96	1,881,528	2,163,758	282,230	552,633	0	110,430	663,063	692,903	0	122,292	815,195	152,132	7.92	49.51	60.31
D0411			204.0	3,854.93	4,193.02	799,897	855,377	55,480	345,110	0	28,410	373,520	371,102	0	30,170	401,272	27,752	4.19	60.10	66.73
GOESSEL																				
MARSHALL 058																				
D0364			880.0	3,411.47	3,673.93	2,972,071	3,233,058	260,987	986,907	0	239,949	1,226,856	883,893	0	263,583	1,147,476	-79,380	-3.09	59.26	78.62
D0380			623.2	3,198.29	3,678.03	1,957,996	2,292,148	334,152	796,856	0	80,772	877,628	957,637	0	94,635	1,052,272	174,644	11.17	56.61	72.80
D0486			324.5	4,091.42	4,338.39	1,317,438	1,407,808	90,370	460,603	0	41,870	502,473	499,152	0	51,495	550,647	48,174	4.65	71.45	77.79
D0498			415.0	3,181.86	3,680.18	1,322,061	1,527,274	205,213	627,908	0	75,004	703,512	663,857	0	81,637	745,494	41,982	4.11	45.83	70.09
VALLEY HEIGHTS																				

COUNTY NAME	#	DISTRICT NAME	BUDGET PER PUPIL			GENERAL FUND BUDGET			1984-85			ESTIMATED 1985-86			TAX RATE					
			EST ENROLL 9-15-85	EST 1984-85	EST 1985-86	EST 1984-85	EST 1985-86	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	1984	1985
MCPHERSON	059																			
LINDSBORG	00400		811.0	3,141.08	3,654.78	2,547.415	2,964,027	416,612	847,448	0	147,506	994,954	1,090,971	0	153,840	1,244,811	249,857	9.22	52.28	62.37
MCPHERSON	00418		2,200.0	2,626.21	2,796.40	5,733,026	6,152,080	419,054	1,323,676	0	623,307	1,946,983	1,004,680	0	674,621	1,679,301	-267,682	-3.50	49.70	62.64
CANTON-GALVA	00419		395.0	3,651.70	4,193.42	1,467,983	1,656,401	188,418	397,750	0	105,653	503,403	502,976	0	113,690	616,666	113,263	5.69	39.64	45.77
MOUNDRIDGE	00423		390.0	3,733.42	4,159.29	1,469,100	1,622,125	153,025	293,124	0	99,494	392,618	388,277	0	103,489	491,766	99,148	5.79	58.18	63.42
INMAN	00448		351.0	3,847.71	4,122.30	1,331,307	1,446,927	115,620	413,554	0	75,417	488,971	506,855	0	75,497	582,352	93,381	6.87	56.56	59.70
MEADE	060																			
FOWLER	00225		143.0	5,548.77	5,976.75	774,053	854,675	80,622	0	0	45,360	45,360	0	0	49,655	49,655	4,295	0.38	54.84	64.83
MEADE	00226		395.0	3,942.05	4,179.03	1,557,111	1,650,717	93,606	0	0	96,674	96,674	0	0	107,330	107,330	10,656	0.21	23.22	25.60
MIAMI	061																			
OSAWATOMIE	00367		1,010.0	3,215.68	3,582.49	3,299,290	3,618,312	319,022	2,101,064	0	164,582	2,265,646	2,285,381	0	178,095	2,463,476	197,830	13.40	47.65	61.08
PAOLA	00368		1,304.0	3,077.63	3,342.04	4,150,488	4,358,014	207,526	1,765,362	0	293,300	2,058,662	1,735,520	0	323,425	2,058,945	283	0.01	50.81	61.23
LOUISBURG	00416		992.0	3,053.57	3,513.38	3,030,667	3,485,273	454,606	1,717,414	0	135,651	1,853,065	1,949,278	0	145,362	2,094,640	241,575	13.57	51.81	70.97
MITCHELL	062																			
WACONDA	00272		584.0	3,160.22	3,665.36	1,861,370	2,140,573	279,203	578,521	0	117,675	696,196	782,790	0	121,359	904,149	207,953	12.51	54.86	62.49
BELOIT	00273		809.6	3,159.36	3,633.26	2,557,502	2,941,487	383,985	518,685	0	197,597	716,282	798,355	0	207,557	1,005,912	289,630	11.33	53.12	59.69
MONTGOMERY	063																			
CANEY VALLEY	00436		838.0	3,320.45	3,734.93	2,810,764	3,129,874	319,110	1,831,143	0	108,290	1,939,433	2,017,947	0	120,892	2,138,839	199,406	11.98	38.39	50.19
COFFEYVILLE	00445		2,947.9	2,531.18	2,670.56	7,461,655	7,872,544	410,889	4,094,053	0	486,725	4,580,778	4,169,909	0	549,203	4,719,112	138,334	2.97	53.04	61.79
INDEPENDENCE	00446		2,394.0	2,452.43	2,599.80	5,864,258	6,223,921	359,663	2,672,452	0	491,002	3,163,454	2,694,124	0	525,497	3,219,621	56,167	1.21	47.82	57.54
CHERRYVALE	00447		660.0	3,272.96	3,786.14	2,172,921	2,498,853	325,932	1,578,497	0	77,627	1,656,124	1,777,306	0	83,593	1,860,899	204,775	23.10	38.96	61.60
MORRIS COUNTY	064																			
MORRIS COUNTY	00417		950.0	3,041.88	3,527.62	2,914,119	3,351,237	437,118	1,445,670	0	146,367	1,592,037	1,662,001	0	160,295	1,822,296	230,259	8.13	37.21	48.86
MORTON	065																			
ROLLA	00217		199.0	5,391.52	5,860.41	1,059,433	1,166,222	106,789	0	0	38,190	38,190	0	0	42,693	42,693	4,503	0.07	14.79	17.06
ELKHART	00218		608.0	3,374.08	3,880.19	2,012,641	2,359,156	346,515	500,610	0	155,425	656,035	485,577	0	156,099	641,676	-14,359	-0.25	21.54	31.03
NEMAHA	066																			
SABETHA	00441		915.0	3,069.39	3,529.80	2,737,893	3,229,767	491,874	1,051,396	0	177,022	1,228,418	1,437,306	0	202,287	1,639,593	411,175	15.90	49.60	55.63
NEMAHA VALLEY SCHOOLS	00442		438.0	3,580.09	4,108.75	1,577,747	1,799,634	221,887	645,853	0	90,605	736,458	793,562	0	104,498	898,060	161,602	13.94	59.98	68.88
B & B	00451		249.0	3,752.94	4,221.63	957,000	1,051,187	94,187	528,381	0	20,909	549,290	631,301	0	27,448	658,749	109,459	21.13	50.09	47.47
NEOSHO	067																			
ERIE-ST PAUL	00101		1,120.0	3,183.08	3,439.08	3,558,685	3,851,770	293,085	1,621,570	0	128,553	1,750,123	1,980,827	0	139,380	2,120,207	370,084	15.69	56.67	53.23
CHANUTE PUBLIC SCHOOLS	00413		2,106.0	2,527.11	2,653.47	5,322,098	5,588,208	266,110	2,275,930	0	420,489	2,696,419	2,483,362	0	440,497	2,923,859	227,440	5.74	58.72	60.63
NESS	068																			
NES TRES LA GO	00301		94.0	6,471.84	6,845.70	608,353	643,496	35,143	0	0	27,926	27,926	0	0	28,625	28,625	699	0.04	30.82	33.67
SMOKY HILL	00302		190.0	4,677.63	4,911.51	886,410	933,187	46,777	94,790	0	45,037	139,827	105,832	0	50,055	155,887	16,060	1.05	48.80	51.83
NESS CITY	00303		337.0	3,999.20	4,286.39	1,355,728	1,444,513	88,785	0	0	129,723	129,723	0	0	132,984	132,984	3,261	0.12	44.55	49.40
HAZINE	00304		140.0	5,003.68	5,253.86	625,460	735,540	110,080	0	0	29,601	29,601	0	0	32,884	32,884	3,283	0.25	44.29	56.28

COUNTY NAME	#	DISTRICT NAME	#	BUDGET PER PUPIL			GENERAL FUND BUDGET			1984-85			ESTIMATED 1985-86				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)	MILL EQUIV	1984	EST 1985	
				9-15-85	1984-85	1985-86	1984-85	1985-86	(5-4)												
BUHLER	RENO	078	00313	2,116.0	2,446.74	2,599.80	5,177,300	5,501,177	323,877	2,781,192	0	288,810	3,070,010	2,675,132	0	317,629	2,992,761	-77,249	-1.75	42.91	56.23
PIKE VALLEY	REPUBLIC	079	00426	258.0	4,051.38	4,267.15	1,025,000	1,106,085	81,085	374,628	0	53,476	428,104	367,509	0	56,196	423,705	-4,399	-0.44	51.92	64.73
	BELLEVILLE	00427	580.5	3,728.11	3,953.87	2,151,122	2,295,222	144,100	731,781	0	133,745	865,526	688,628	0	145,479	834,107	-31,419	-1.58	47.45	60.37	
	CUBA	00455	178.0	4,433.39	4,743.54	789,143	844,350	55,207	263,475	0	24,910	288,385	242,461	0	28,622	271,083	-17,302	-2.23	61.58	75.24	
STERLING	RICE	080	00376	530.0	3,373.43	3,955.57	1,795,000	2,096,453	301,453	899,330	0	113,284	1,012,614	1,010,675	0	127,748	1,138,423	125,809	7.91	40.11	57.24
	CHASE	00401	216.0	4,640.23	4,987.50	1,006,002	1,077,301	71,299	62,788	0	64,838	127,626	64,641	0	72,125	136,766	9,140	0.40	31.47	35.54	
	LYONS	00405	759.5	3,452.68	3,791.16	2,582,603	2,879,386	296,783	1,186,965	0	192,712	1,379,677	1,328,594	0	204,229	1,532,823	153,146	5.95	42.83	51.68	
	LITTLE RIVER	00444	372.5	3,951.69	4,149.27	1,472,004	1,545,603	73,599	209,802	0	66,378	276,180	196,724	0	71,972	268,696	-7,484	-0.23	32.54	36.29	
RILEY COUNTY	MANHATTAN	081	00378	500.0	3,248.69	3,735.99	1,597,380	1,867,995	270,615	1,013,879	0	65,732	1,079,611	1,177,348	0	71,799	1,249,147	169,536	17.79	41.51	59.04
	BLUE VALLEY	00383	5,300.0	2,477.72	2,601.61	12,848,228	13,788,533	940,305	5,091,189	0	1,218,766	6,309,955	5,280,551	0	1,316,738	6,597,289	287,334	2.55	49.39	58.12	
		00384	194.0	4,171.83	4,380.42	807,249	849,801	42,552	271,510	0	30,327	301,837	291,643	0	35,659	327,302	25,465	3.23	53.30	56.70	
PALCO	ROOKS	082	00269	246.0	3,888.65	4,122.30	953,498	1,014,086	60,588	0	0	61,512	61,512	20,928	0	68,835	89,763	28,251	0.89	21.75	23.31
	PLAINVILLE	00270	561.5	3,367.40	3,872.51	1,890,795	2,174,414	283,619	250,238	0	173,253	423,491	289,815	0	185,469	475,284	51,793	1.06	21.60	28.79	
	STOCKTON	00271	447.0	3,338.37	3,839.13	1,480,900	1,716,091	235,191	2,959	0	124,893	127,852	0	0	138,356	138,356	10,504	0.22	25.38	32.33	
LACROSSE	OTIS-HISON	083	00395	420.0	3,835.17	4,165.76	1,638,000	1,749,619	111,619	0	0	126,808	126,808	28,107	0	141,815	169,922	43,114	1.43	40.14	43.56
		00403	359.0	4,283.56	4,751.13	1,420,000	1,705,656	285,656	179,235	0	73,300	252,535	407,262	0	73,951	481,213	228,678	10.89	51.26	56.41	
RUSSELL	PARADISE	084	00399	175.0	4,742.53	5,327.30	867,883	932,277	64,394	0	0	46,499	46,499	0	0	53,197	53,197	6,698	0.21	20.26	22.90
	RUSSELL COUNTY	00407	1,406.0	3,526.71	3,703.05	4,879,200	5,206,488	327,288	0	0	470,626	476,626	486,815	0	508,945	995,760	525,134	6.33	52.08	49.02	
SALINA	SALINE	085	00305	6,639.4	2,413.47	2,599.80	16,023,761	17,261,112	1,237,351	6,009,294	0	1,871,063	7,880,357	6,107,397	0	1,995,285	8,102,682	222,325	1.83	63.56	76.05
	SOUTHEAST OF SALINE	00306	570.0	3,431.99	4,013.95	1,989,525	2,287,954	298,429	632,555	0	96,707	729,262	680,934	0	102,138	783,072	53,810	2.26	41.19	56.74	
	ELL-SALINE	00307	260.0	3,957.99	4,275.77	1,058,762	1,111,701	52,939	413,322	0	41,272	454,594	450,787	0	43,294	494,081	39,487	4.83	50.52	53.41	
SCOTT COUNTY	086	00466	1,083.0	3,246.64	3,472.38	3,516,115	3,760,588	244,473	631,822	0	254,449	886,271	571,225	0	257,078	828,303	-57,968	-1.50	44.91	56.47	
WICHITA	SEDOGWICK	087	00259	41,750.0	2,704.21	2,964.15	112,822,400	123,753,263	10,930,863	26,404,521	0	17,995,971	44,400,492	26,348,167	0	19,555,893	45,904,060	1,503,568	1.50	58.55	72.45
	DERBY	00260	4,900.0	2,615.28	2,768.29	12,342,304	13,564,621	1,222,317	6,210,582	0	725,169	6,935,751	6,740,087	0	782,983	7,523,070	587,319	5.05	39.36	47.93	
	HAYSVILLE	00261	2,980.0	2,432.39	2,599.80	7,185,282	7,747,404	562,122	4,274,223	0	374,414	4,648,637	4,339,208	0	405,296	4,744,504	95,867	2.55	62.36	81.01	
	VALLEY CENTER PUBLIC SCHOOLS	00262	1,720.0	2,693.98	2,866.71	4,632,296	4,930,741	298,445	2,328,578	0	292,547	2,621,165	2,264,721	0	317,820	2,582,541	-38,624	-1.54	55.80	75.49	
	HULVANE	00263	1,675.0	2,095.61	2,409.95	3,494,438	4,036,666	542,228	1,966,516	0	292,257	2,258,773	2,229,674	0	310,634	2,540,308	281,535	15.39	47.98	70.64	
	CLEARWATER	00264	889.0	2,909.02	3,384.88	2,616,664	3,009,160	392,496	921,242	0	159,849	1,081,091	1,080,611	0	174,878	1,255,489	174,398	5.69	44.62	55.73	
	GUDDARD	00265	1,674.0	2,630.44	2,915.52	4,388,093	4,880,580	492,487	1,660,160	0	283,650	1,943,810	1,595,536	0	318,806	1,914,342	-29,468	-0.98	58.81	84.44	

		(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 1985-86				TAX RATE				
COUNTY NAME DISTRICT NAME	#	EST	1984-85		EST	1984-85		EST	DIFF	BASIC ADDITIONAL		INCOME TAX REBATE	TOTAL STATE AID	BASIC ADDITIONAL	INCOME TAX REBATE	TOTAL STATE AID	DIFF	MILLI EQUIV	EST	
		9-15-85	1984-85	1985-86	1984-85	1985-86	(5-4)	AID	GUARANTEE	AID	AID		GUARANTEE	(14-10)	1984	1985				
SEDGWICK	087																			
MAIZE	D0266	1,400.0	3,129.48	3,285.95	4,088,669	4,600,330	511,661	2,637,933	0	130,673	2,768,606	2,851,285	0	137,985	2,989,270	220,664	12.16	49.75	74.92	
RENWICK	D0267	1,326.0	2,996.78	3,260.43	4,012,692	4,323,336	310,644	1,783,714	0	195,932	1,979,646	1,633,485	0	216,888	1,850,373	-129,273	-3.91	45.31	64.74	
CHENEY	D0268	520.0	3,084.46	3,639.22	1,645,561	1,892,394	246,833	721,321	0	120,197	841,518	749,694	0	131,125	880,819	39,301	3.00	50.94	74.82	
SEWARD	088																			
LIBERAL	D0480	3,125.0	2,635.97	2,812.64	8,208,408	8,789,500	581,092	3,323,822	0	747,483	4,071,305	3,210,406	0	796,237	4,006,643	-64,662	-0.76	46.81	57.96	
KISMET-PLAINS	D0483	547.0	3,439.78	3,980.39	1,883,282	2,177,276	293,994	21,474	0	102,298	123,772	80,800	0	102,359	183,159	59,387	1.30	28.22	36.05	
SHANNEE	089																			
SEAMAN	D0345	3,310.0	2,442.22	2,618.42	8,134,290	8,666,981	532,691	3,979,414	0	524,768	4,504,182	4,092,016	0	559,810	4,651,826	147,644	2.11	46.80	55.15	
SILVER LAKE	D0372	620.5	3,193.43	3,702.03	1,997,489	2,297,111	299,622	1,287,266	0	100,388	1,387,654	1,497,217	0	103,466	1,600,683	213,029	25.04	39.35	57.03	
AUBURN WASHBURN	D0437	2,687.0	2,408.24	2,599.80	6,351,736	6,985,663	633,927	2,934,182	0	440,435	3,374,617	3,200,611	0	467,904	3,668,515	293,898	6.07	52.31	63.32	
SHANNEE HEIGHTS	D0450	3,165.0	2,512.37	2,654.53	7,970,480	8,401,573	431,093	4,569,460	0	445,446	5,014,906	4,815,632	0	463,474	5,279,106	264,200	5.55	53.51	59.23	
TOPEKA PUBLIC SCHOOLS	D0501	13,864.0	2,815.67	3,001.93	39,008,923	41,618,758	2,609,835	12,354,823	0	5,097,498	17,452,321	12,309,957	0	5,497,273	17,807,230	354,909	1.16	66.51	77.35	
SHERIDAN	090																			
HOXIE COMMUNITY SCHOOLS	D0412	551.0	3,248.83	3,736.15	1,730,000	2,058,619	328,619	16,860	7,012	105,010	128,882	437,150	0	113,559	550,709	421,827	21.13	69.90	64.90	
SHERMAN	091																			
GOODLAND	D0352	1,280.0	3,059.09	3,366.11	4,073,180	4,308,627	235,447	733,771	0	253,986	987,757	673,645	0	271,859	945,504	-42,253	-1.11	70.51	81.20	
SMITH	092																			
SMITH CENTER	D0237	645.5	3,119.98	3,587.98	2,003,341	2,316,041	312,700	393,912	0	128,224	522,136	511,010	0	136,646	647,656	125,520	6.13	60.55	74.76	
WEST SMITH COUNTY	D0238	210.0	3,778.11	4,141.93	797,182	869,805	72,623	256,233	0	33,856	290,089	286,618	0	38,797	325,415	35,326	5.34	59.36	68.16	
STAFFORD	093																			
ST JOHN-HUDSON	D0349	305.0	3,962.10	4,160.21	1,208,442	1,268,864	60,422	230,762	0	79,972	310,734	227,575	0	89,687	317,262	6,528	0.45	57.98	63.44	
HACKSVILLE	D0350	394.5	3,785.55	4,122.30	1,493,399	1,626,247	132,848	0	0	117,258	117,258	60,285	0	129,708	189,993	72,735	2.55	44.85	48.16	
	D0351	278.5	4,451.05	4,673.60	1,226,265	1,301,598	75,333	0	0	75,791	75,791	0	0	82,704	82,704	6,913	0.17	25.39	27.92	
STANTON	094																			
STANTON COUNTY	D0452	500.0	3,882.54	4,161.52	1,921,859	2,080,760	158,901	0	0	109,731	109,731	0	0	125,400	125,400	15,669	0.26	28.59	32.11	
STEVENS	095																			
MOSCOW PUBLIC SCHOOLS	D0209	145.0	6,083.22	6,500.70	845,568	942,602	97,034	0	0	26,390	26,390	0	0	25,198	25,198	-1,192	-0.02	13.69	16.23	
HUGOTON PUBLIC SCHOOLS	D0210	850.0	3,984.50	4,432.81	3,359,334	3,767,889	408,555	0	0	189,509	189,509	0	0	213,960	213,960	24,451	0.15	18.65	22.13	
SUMNER	096																			
WELLINGTON	D0353	1,785.0	2,704.71	2,839.95	4,827,907	5,069,311	241,404	2,030,160	0	388,625	2,418,785	2,202,404	0	416,947	2,619,351	200,566	6.32	65.11	67.45	
CONWAY SPRINGS	D0356	386.0	3,526.21	4,070.90	1,366,406	1,571,367	204,961	420,777	0	86,426	507,203	541,823	0	91,886	633,709	126,506	11.41	63.54	75.17	
BELLE PLAINE	D0357	650.0	3,279.94	3,771.93	2,109,000	2,451,755	342,755	1,265,549	0	115,107	1,380,656	1,540,338	0	130,146	1,670,484	289,828	38.66	66.68	80.63	
OXFORD	D0358	395.0	3,230.98	3,715.63	1,274,621	1,467,674	193,053	587,628	0	65,469	653,097	714,824	0	73,972	788,796	135,699	12.60	50.78	59.83	
ARGONIA PUBLIC SCHOOLS	D0359	198.5	3,865.70	4,163.83	775,073	826,521	51,448	32,286	0	49,666	81,952	94,915	0	59,336	154,251	72,299	7.25	72.36	69.71	
CALDWELL	D0360	312.0	3,918.52	4,122.30	1,216,702	1,286,158	69,456	255,708	0	67,753	323,461	335,103	0	69,267	404,390	80,929	8.04	70.16	69.22	
SOUTH HAVEN	D0509	170.0	4,319.78	4,722.54	764,601	802,831	38,230	154,529	0	28,571	183,100	194,515	0	30,847	225,362	42,262	5.53	73.86	73.55	

COUNTY NAME DISTRICT NAME	#	EST ENROLL 9-15-85	BUDGET PER PUPIL			GENERAL FUND BUDGET			1984-85		INCOME TAX REBATE	ESTIMATED 1985-86				TAX RATE				
			1984-85	1985-86	EST	1984-85	EST	DIFF	BASIC AID	ADDITIONAL GUARANTEE		TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	INCOME TAX REBATE	TOTAL STATE AID	DIFF (14-10)	MILLI EQUIV	1984	EST 1985
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
THOMAS	097																			
BREWSTER	D0314	171.0	4,279.78	4,524.47	731,843	7773,684	41,841	0	7,202	32,381	39,583	0	4,762	35,635	40,397	814	0.08	61.15	67.22	
COLBY PUBLIC SCHOOLS	D0315	1,160.5	2,961.53	3,398.64	3,436,854	3,944,122	507,268	835,351	0	266,295	1,101,646	843,803	0	292,019	1,135,822	34,176	1.00	54.50	75.11	
GOLDEN PLAINS	D0316	184.0	3,789.73	4,379.95	740,893	805,910	65,017	83,863	0	44,925	128,788	111,428	0	40,444	151,872	23,084	3.09	73.73	82.61	
TREGO	098																			
WAKEENEY	D0208	646.0	3,114.68	3,614.44	1,980,000	2,334,928	354,928	470,069	0	141,920	611,989	421,554	0	159,469	581,023	-30,966	-0.70	25.21	38.13	
WABAUNSEE	099																			
ALMA	D0329	495.5	3,389.72	3,961.12	1,706,722	1,962,734	256,012	589,622	0	103,218	692,840	701,127	0	115,377	816,504	123,664	7.08	52.48	64.38	
WABAUNSEE EAST	D0330	578.5	3,529.71	3,955.39	2,043,700	2,288,191	244,491	1,107,891	0	68,126	1,176,017	1,260,532	0	72,869	1,333,401	157,384	12.75	61.47	73.23	
WALLACE	100																			
WALLACE COUNTY SCHOOLS	D0241	335.0	2,935.21	3,395.64	989,166	1,137,540	148,374	194,070	0	53,130	247,200	90,980	0	52,810	143,790	-103,410	-7.04	48.56	73.59	
WESKAN	D0242	105.0	4,961.33	5,209.40	481,249	546,987	65,738	51,769	0	14,488	66,257	11,046	0	15,269	26,315	-39,942	-7.38	75.00	103.52	
WASHINGTON	101																			
NORTH CENTRAL	D0221	171.0	5,068.31	5,664.06	922,433	968,555	46,122	269,807	0	21,841	291,648	174,921	0	27,647	202,568	-89,080	-9.44	43.99	64.38	
WASHINGTON SCHOOLS	D0222	460.0	3,282.38	3,774.74	1,488,561	1,736,380	247,819	877,003	0	69,419	946,421	1,006,200	0	77,941	1,084,141	137,720	13.11	48.95	65.78	
BARNES	U0223	395.0	3,882.67	4,377.04	1,636,544	1,728,930	92,386	361,704	0	90,281	451,985	209,176	0	105,885	315,061	-136,924	-7.44	59.18	76.92	
REPUBLICAN VALLEY	D0224	408.0	3,768.48	4,134.78	1,545,831	1,686,989	141,158	597,186	0	61,347	658,533	642,067	0	62,549	704,616	46,083	2.66	36.65	45.13	
WICHITA	102																			
LEOTI	D0467	575.0	3,539.08	3,979.46	2,049,130	2,288,191	239,061	0	0	178,001	178,001	0	0	187,732	187,732	9,731	0.31	56.10	67.07	
WILSON	103																			
ALTOONA-MIDWAY	D0387	350.0	4,002.79	4,202.93	1,382,963	1,471,026	88,063	701,639	0	41,859	743,498	813,231	0	47,723	860,954	117,456	10.81	42.87	39.76	
NEODESHA	D0461	791.0	3,186.54	3,676.10	2,528,520	2,907,797	379,277	1,653,472	0	108,629	1,762,101	1,940,678	0	119,397	2,060,075	297,974	19.86	37.21	47.14	
FREDONIA	D0484	899.0	3,073.12	3,534.09	2,750,438	3,177,147	426,709	1,207,151	0	151,323	1,358,474	1,528,089	0	170,194	1,698,283	339,809	14.13	52.14	58.78	
WOODSON	104																			
WOODSON	D0366	570.0	2,987.90	3,484.32	1,727,005	1,986,060	259,055	532,130	0	112,924	645,054	579,512	0	127,457	706,969	61,915	2.40	36.08	47.64	
WYANDOTTE	105																			
TURNER-KANSAS CITY	D0202	3,600.0	2,747.61	2,928.91	10,041,960	10,544,061	502,101	6,652,217	0	385,440	7,037,657	6,796,681	0	408,599	7,205,280	167,623	3.73	51.87	63.27	
PIPER-KANSAS CITY	U0203	920.0	3,091.36	3,555.06	2,668,149	3,270,655	602,506	1,984,164	0	85,340	2,069,504	2,398,963	0	85,797	2,484,760	415,256	47.18	58.84	95.46	
BONNER SPRINGS	U0204	1,947.0	2,741.74	2,878.83	5,379,300	5,720,235	340,935	3,147,057	0	369,114	3,516,171	3,288,584	0	387,254	3,675,838	159,667	6.26	64.33	75.44	
KANSAS CITY	U0500	21,816.0	2,711.46	2,993.91	59,746,937	65,315,045	5,568,108	36,913,878	0	4,401,554	41,315,432	39,486,407	0	4,663,912	44,150,319	2,834,887	9.49	34.37	48.82	
STATE TOTALS		387,280.2			1,232,375,578		410,726,407		63,666	101,600,008	512,390,081	441,558,447	35,853	108,400,003	549,994,303	37,604,222				

**SCHOOL DISTRICT EQUALIZATION ACT — SELECTED ALTERNATIVE BUDGET CONTROL AND GENERAL STATE AID
AND INCOME TAX REBATE ASSUMPTIONS — 1985-86 SCHOOL YEAR**

(Amounts in Thousands)

SDEA Alternative Budget Control	Aid Ratio ^a	General Fund Budget	General State Aid	Income Tax Rebate	Total: General State Aid & Income Tax Rebate	Increase 1985-86 Over 1984-85					Exhibit	
						General Fund Budget	General State Aid	Income Tax Rebate	Total: General State Aid & Rebate	General Fund Property Tax	Average Property Tax Rate Incr.	Potential Teacher Salary Incr. (Percent)*
<u>1984-85 School Year</u> 6%-10%	45.7 ^b %	\$1,129,440 ^c	\$412,056	\$101,600	\$ 513,656	\$ —	\$ —	\$ —	\$ —	\$ —	—%	—%
<u>A. 1985-86 School Year — Governor's Plan (Ex- cluding 4-year Old Handicapped Children)</u>												
6%-12%	47.0	1,236,500	472,356	108,400	580,756	107,060	60,300	6,800	67,100	45,213	2.3	10.5**
<u>1985-86 School Year</u> <u>B. Budget Control — Basic</u>												
Law 5%-15%	44.6	1,233,000	442,056	108,400	550,456	103,560	30,000	6,800	36,800	82,383	5.5	9.75
<u>C. Other Selected Options</u>												
6%-12%	44.5	1,236,500	442,056	108,400	550,456	107,060	30,000	6,800	36,800	87,633	5.9	10.5**
6%-10%	44.7	1,231,000	442,056	108,400	550,456	101,560	30,000	6,800	36,800	79,383	5.2	9.5
5%-10%	45.0	1,224,000	442,056	108,400	550,456	94,560	30,000	6,800	36,800	68,883	4.3	8.8
6%-8%	45.0	1,222,000	442,056	108,400	550,456	92,560	30,000	6,800	36,800	65,883	4.1	8.6
5%-8%	45.3	1,216,000	442,056	108,400	550,456	86,560	30,000	6,800	36,800	56,883	3.3	8.0
4%-8%	45.5	1,209,500	442,056	108,400	550,456	80,060	30,000	6,800	36,800	47,133	2.4	7.5
5%-6.5%	45.6	1,208,000	442,056	108,400	550,456	78,560	30,000	6,800	36,800	44,883	2.2	7.2
3.5%-7%	45.8	1,201,500	442,056	108,400	550,456	72,060	30,000	6,800	36,800	35,133	1.4	6.6
4%-6%	45.9	1,199,500	442,056	108,400	550,456	70,060	30,000	6,800	36,800	32,133	1.1	6.5
3%-6%	46.1	1,193,500	442,056	108,400	550,456	64,060	30,000	6,800	36,800	23,133	0.4	5.9
3%-5%	46.3	1,188,500	442,056	108,400	550,456	59,060	30,000	6,800	36,800	15,633	(0.3)	5.5

Note: The transportation aid program also is a part of the School District Equalization Act. The Governor has recommended full funding of that formula for FY 1986 — \$42.8 million. This is an increase of \$2.6 million over FY 1985. Also, it is noted that the state pays the employer contribution to the Kansas Public Employees Retirement System on behalf of school districts, community colleges, and area vocational-technical schools. The Governor estimates that the FY 1986 contribution will be \$43.8 million, up \$2.6 million over FY 1985. This estimate is based on school district budget controls of 106 percent to 112 percent for 1985-86. This figure will be adjusted to reflect whatever budget controls finally are approved.

Footnotes

- * Teachers salaries will vary significantly from district to district. As the property tax mill rate increases, school districts tend to be less inclined to use their full budget authority. Estimates assume state aid at the 95 percent level for the excess costs of special education.
- ** Governor's proposal includes deposit of interest on the capital outlay fund to the general fund of the district -- 1985-86 only.
 - a) General state aid and income tax rebate (combined).
 - b) Aid ratio computation does not include \$4,586,000 in interest transferred from the capital outlay fund to the school district general fund in 1984-85. Thus, for purposes of this computation, the school district general fund budget totaled \$1,124,854,000.
 - c) Figure includes \$4,586,000 in interest transferred from the capital outlay fund to the school district general fund in 1984-85.

All figures are based on the most current estimates available.

Division of School Finance -- State Department of Education and
Legislative Research Department
February 14, 1985