

Approved March 17, 1986
Date

MINUTES OF THE HOUSE COMMITTEE ON EDUCATION

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

1:00 ~~am~~/p.m. on March 12, 1986 in room 123-S of the Capitol.

All members were present except: Rep. Leach, Mayfield, Pottorff, Kline, who were excused

Committee staff present: Avis Swartzman, Revisor of Statute's Office
Ben Barrett, Legislative Research
Lynda Cory, Secretary to the Committee

Conferees appearing before the committee:

Paul Fleener
Jim Yonally

Kay Coles
Dale Dennis

Because the Chairman was detained at another meeting, Rep. Denise Apt, Vice Chairman, invited Paul Fleener to present the information he had concerning HB 2585. Mr. Fleener, representing Kansas Farm Bureau, presented four examples using the figures that the Ad Hoc Committee had used in figuring school finance. (Attachment 1)

Jim Yonally, as a member of the Ad Hoc Committee, gave a brief summary history of HB 2585. His official remarks on HB 2585 are attached. (Attachment 2)

Kay Coles from Kansas-National Education Association supports HB 2585 because they believe in equity in taxation. (Attachment 3)

Dale Dennis presented the computer runs based on 1986-87 school year. If compared with current year and current money, all districts would be winners (303 of them) the first time around. (Attachment 4)

The Chairman concluded the information meeting on HB 2585, and the meeting adjourned at 2:00 p.m.

DATE 3-12-86

GUEST REGISTER

HOUSE

EDUCATION COMMITTEE

NAME	ORGANIZATION	ADDRESS
Rep Weaver		Cherokee Co.
Oran Burnett	USD 301#	Topeka
Kay Coles	KNEA	Topeka
Ken Ragg	LQ#	Parsons
Beverly Harman	USD 259	Wichita
Bill Shirk	U.S.N. 259	Wichita
W. Friedman	Leg.	
DAN R. MCGEE	CENTEL/WESTERN POWER	GREAT BEND
Randy Barlow	Empire District Electric	Columbus
Richard D. Kready	KPL Gas Service	Topeka
Selen Stephens	LNV	Topeka
Richard Fomb	KASD	Topeka
Sheila Farnum	St Bd of Education	Colby
Robert L. Seymour	USD 383 - KNEA Manhattan	Manhattan
Bee Juller	Ks. Farm Bureau	Manhattan
Rich McKee	Ks Livestock Assoc.	Topeka
Jim Zarnally	USD # 512	Shawnee Mission
Wickie Chritz	Salina South Jr. High	Salina, Kansas
Christopher [unclear]	Salina South Jr High	Salina
Rachelle [unclear]	South Jr High	
Denise Tangeman	"South Jr High"	"Salina"
Andrea Armstrong	"South Jr High"	# Salina
Karla Burkes	"South Jr High"	Salina
Matt Mattison	"South Jr High"	



PUBLIC POLICY STATEMENT

HOUSE EDUCATION COMMITTEE

RE: School Finance Plan Contained in H.B. 2585

Topeka, Kansas
March 12, 1986

Presented by:
Paul E. Fleener, Director
Public Affairs Division
Kansas Farm Bureau

Mr. Chairman, and Members of the Committee:

We appreciate very much your willingness to conduct a hearing on the School Finance concept contained in H.B. 2585. In our view it is a proposal which merits serious consideration AND ENACTMENT in this, the 1986 Session of the Kansas Legislature. We recognize it is a concept which has had limited exposure among legislators. You gave the concept a hearing on January 31, 1985. Later you directed the drafting of H.B. 2585. The Senate Assessment and Taxation and Education Committees held a hearing on H.B. 2585 on February 17, 1986.

H.B. 2585 embodies the School Finance proposal which was developed by the "Ad Hoc School Finance Committee." The membership of the Ad Hoc Committee is shown as an attachment to this statement.

The Ad Hoc Plan is a CONSENSUS PROPOSAL developed after countless hours of study, discussion, debate, and general agreement that a NEW DIRECTION FOR SCHOOL FINANCE is not only desirable but absolutely necessary.

GOALS OF THE AD HOC PROPOSAL DESCRIBED

In the early meetings of 1984, members of the Ad Hoc Committee began listing strengths and weaknesses of the SDEA. Discussion led to the establishment of FOUR MAJOR GOALS for any new plan for school finance in Kansas. Those goals are:

1. A balance in revenue sources...property, sales & income taxes,
2. Significant reduction in property taxes,
3. Recognition of and accommodation for differing expenditure levels among school districts of various sizes, and
4. State financial assistance for support of a "basic" educational program FOR EVERY DISTRICT.

The first and second goals are inseparably linked. As you know better than most, the discussion within - and outside of - the legislative halls indicates the importance of using some source OTHER THAN the property tax as the major source of funding elementary and secondary schools in Kansas.

The range of expenditure per pupil - low to high - is large. Generally, the higher expenditures are in the lower enrollment categories. Some of the largest school districts, though, have per pupil expenditures significantly higher than districts in the mid-level enrollment categories. The Ad Hoc Committee recognized but did not attempt to justify levels of expenditure per pupil. You may want to examine the WHY of such spending.

Goal #4 is addressed by the Ad Hoc proposal by seeking to modestly fund a portion of the basic education program for every district in the state by means of an "Initial State Aid" entitlement funded by an increased sales tax. In this proposal there are NO "no-aid" districts.

The basic ingredients of the Ad Hoc Committee proposal, contained in HB 2585, are these:

1. A UNIFORM property tax levy of 15 mills against urban and rural real and personal property at its assessed value.
2. A 1.5% tax on taxable income of every resident individual in each school district. State collected and returned to the district of origin.
3. Every school district would receive a flat grant "initial state aid" payment of \$400 per pupil.
4. A "state-shared budget" for every district, based on per pupil guarantee by enrollment category TIMES district enrollment.
5. Revenues to fund the state's portion of the Ad Hoc proposal (H.B. 2585) would come from:
 - A. Legislative appropriations, including ...
 - B. Proceeds from a UNIFORM 15 mill property tax levy against State Assessed property,
 - C. A 1.5% tax on taxable income of corporations, banks, savings and loans, insurance companies, and, to the extent taxable in Kansas, non-resident individuals who file a Kansas return.

Dollar figures for these revenue sources will be found on an attachment to our statement.

Below you will find the School Finance policy position of Kansas Farm Bureau, adopted by farmers and ranchers who were voting delegates to the KFB Annual Meeting on Nov. 24-26, 1986, and who were representing the views of farmers in the 105 counties. The Ad Hoc proposal speaks to our major concerns, and WE SUPPORT H.B. 2585 and ask you to give favorable consideration to this concept in the 1986 Session.

School Finance

We believe the Kansas Legislature should develop a school finance formula to assist in the delivery of and funding for a "basic education" for every child enrolled in public schools in each unified school district in the state.

We continue to believe that there should be minimal reliance on the property tax for support of our elementary and secondary schools. As long as property is used as a measure of wealth, then intangible property should be a part of such measurement of wealth.

We support legislation to create a school district income tax to be collected by the state from every resident individual and returned by the state to the school district of residence of the individual taxpayer.

We will support legislation to increase the state sales tax by one cent, PROVIDED the revenues from such increase are used for financing elementary and secondary schools and to reduce property taxes now levied for school finance.

State General Fund revenues should be enhanced for school finance purposes by increasing the rates of income and privilege taxes imposed on corporations, financial institutions, insurance companies, and non-resident individuals.

We believe that federally and state-mandated programs should be fully funded by the federal or state government, whichever mandates a given program.

We have opposed in the past, and we will continue to oppose efforts to establish a statewide property tax levy.

MEMBERS OF THE AD HOC COMMITTEE ON SCHOOL FINANCE

John Koepke, Kansas Association of School Boards

Jim Yonally, Shawnee Mission Schools

Craig Grant, Kansas National Education Association

Jim Edwards, Kansas Chamber of Commerce and Industry

Dee Likes, Kansas Livestock Association

Jim Maag, Kansas Bankers Association

Onan Burnett, Topeka USD 501

Rep. Don Crumbaker

Representative Denise Apt

Senator Joseph Harder

Senator Nancy Parrish

Representative Max Moomaw

Bill Dirks, Wichita USD 259

Mike Rooney, Superintendent, Copeland, representing Schools for Quality Education

Chuck Stuart, Superintendent, Clay Center, representing United School Administration

Paul E. Fleener, Kansas Farm Bureau

AD HOC COMMITTEE
SCHOOL FINANCE PROPOSAL
Revenue Sources for Funding Proposal

NET TAXABLE INCOME

Returns Processed in 1983

Corporations	\$1,854,137,623
Financial Institutions	
Banks	247,817,021
S & L's	1,820,165
Domestic Ins. Cos. (FY 83 receipts)	6,868,820

STATE REVENUES FROM ABOVE SOURCES (Estimated)

Income Taxes

Corps.	\$27,812,064
Banks.	3,717,255
S & L's.	27,302
Ins. Cos	<u>103,033</u>
Sub	\$31,659,654
Non-res. Indiv	<u>3,730,812</u>
TOTAL	\$35,390,466

Property Taxes

P.S.C. (State Assessed)	\$30,941,450
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Sales & Use Taxes

@ 1%	\$195.0 million
Minus 8% for LAVTRF and co. revenue sharing & 3.28% for highway fund	<u>22.0 million</u>
Net Available Annualized	\$173.0 million

# of Dist. Per Category	District Taxable Income Per Pupil	Index	District Assessed Valuation Per Pupil	# of Dist. Per Category
6	Under \$10,000 . . . . .	.80	Under \$10,000	6
9	\$10,000 . . . . .	.78	\$10,000	10
10	11,900 . . . . .	.76	12,000	10
9	13,100 . . . . .	.74	13,400	10
10	13,800 . . . . .	.72	14,300	10
9	14,100 . . . . .	.70	15,800	11
11	14,500 . . . . .	.68	17,500	9
11	15,300 . . . . .	.66	18,000	11
12	15,700 . . . . .	.64	19,000	10
12	16,200 . . . . .	.62	20,000	9
8	16,800 . . . . .	.60	21,000	11
11	17,100 . . . . .	.58	23,500	11
9	17,400 . . . . .	.56	25,250	10
9	17,800 . . . . .	.54	26,800	9
10	18,200 . . . . .	.52	29,000	6
12	18,600 . . . . .	.50	30,000	17
13	19,300 . . . . .	.48	32,000	10
10	20,000 . . . . .	.46	34,000	10
8	20,200 . . . . .	.44	36,000	8
9	20,500 . . . . .	.42	38,000	11
9	21,000 . . . . .	.40	41,000	12
9	21,500 . . . . .	.38	45,000	9
10	21,900 . . . . .	.36	48,000	7
13	22,400 . . . . .	.34	54,000	10
9	22,800 . . . . .	.32	61,000	10
9	23,300 . . . . .	.30	68,000	10
10	24,000 . . . . .	.28	82,000	10
11	25,300 . . . . .	.26	93,000	11
10	27,000 . . . . .	.24	112,000	9
10	28,400 . . . . .	.22	136,000	11
6	33,000 and over . . . . .	.20	\$200,000 and over	6

304 Taxable Income/Pupil
Median - \$18,944

304 Assessed Valuation/Pupil
Median - \$31,057

AD HOC COMMITTEE
SCHOOL FINANCE PROPOSAL

Column Explanation of Printout

Column Number

1. Enrollment - September 15, 1983

2. Per Pupil Guarantee, determined as follows:

<u>Enrollment of the District</u>	<u>Guarantee Per Pupil</u>	<u>Adjustment</u>
Under 200	\$3,800	None
200 to 399	\$3,450	None
400 to 1,999	\$3,450	Minus \$0.71875 (E-400)
2,000 to 9,999	\$2,300	None
10,000 and over	\$2,550	None

3. State Shared Budget (SSB) = Col. 1 x Col. 2

4. Local Effort Property (LEP) = .015 (1.5% or 15 mills) x the sum of District's Assessed Valuation of Urban and Rural Real and Personal Property.

5. Local Effort Income (LEI) = .015 (1.5%) x the District's Taxable Income.

6. Initial State Aid (ISA) = Col. 1 (Enrollment) x \$400.

7. Sum of Columns 4, 5 and 6.

8. Composite Wealth Factor (CWF) = Add Index for District Taxable Income per Pupil and Index for District Assessed Valuation per Pupil, divide that sum by two (2). Product is CWF. (see attached)

9. State Shared Guarantee (SSG) = Multiply Col. 3 (SSB) x Col. 8 (CWF). Product is SSG.

9a. Adjusted Shared Guarantee (ASG) = Deduction of PL 874 money from SSG (Col. 9)

10. State Shared Budget minus Adjusted Shared Guarantee (Col. 3 - Col. 9a).

11. Additional State Shared Budget = Col. 3 (SSB) minus (Col. 4, LEP + Col. 5, LEI + Col. 6, ISA + Col. 9a, ASG).

12. Additional Budget Guarantee = Col. 11 x Col. 8

13. Additional Local Effort = Col. 11 minus Col. 12

14. District's ACTUAL Budget for the school year 1983-84.

15. Net Difference = the amount by which this formula exceeds or is less than (-) the district's ACTUAL budget for 83-84.

16. Additional LEVY (property tax), against district's TOTAL assessed valuation, which would have been required to fully fund the formula, assuming district has authority to expend at level of Col. 3 (SSB).

17. Additional LEVY (property tax), against district's TOTAL assessed valuation, which would have been required to fully fund district's ACTUAL 83-84 budget (Col. 14).

18. Total State Aid = Sum of Columns 6, 9a and 12.

PRESENTATION BEFORE THE HOUSE COMMITTEE ON EDUCATION
MARCH 12, 1986

Mister Chairman, and members of the House Education Committee, my name is Jim Yonally, and I am pleased to have this opportunity to speak to you today regarding HB 2585. I will be sharing with you the views of two organizations and close with some personal thoughts of my own.

The Board of Education of the Shawnee Mission School District has adopted the following position regarding school finance: "The board supports legislation which would provide for a new plan for school finance in the state of Kansas. The new plan must provide for a balance in revenue sources, a reduction in property taxes, a recognition of differing expenditure levels among school districts of various sizes, and state assistance for support of a basic educational program for every school district." The provisions of HB 2585 meet the qualifications outlined in that statement.

As you know, I also serve as the Director of Governmental Relations for the Kansas Chapter of the National Federation of Independent Business. This organization of nearly 8,000 small and independent businesses in Kansas develops its legislative program solely on the basis of a vote of the membership. On the 1986 ballot, members were asked, "Should the legislature increase state taxes as a means of increasing state funding for public education, thereby reducing the local property tax?" The vote was 51% "yes" and 41% "no", with 8% undecided.

Furthermore, on the 1984 NFIB/Kansas ballot, members were asked to name the most burdensome tax for their business operation. The tax most often chosen (by 28% of those voting) was the local property tax. The least chosen among a list of six taxes, was the state corporate income tax (8%). A complete table follows:

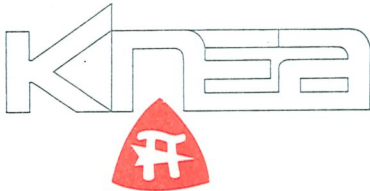
Local property tax	28%
State unemployment compensation tax	27
State workers compensation tax	12
State individual income tax	12
State sales and use taxes	10
State corporate income tax	8
Other	3

My remaining remarks should be interpreted as personal and not necessarily representing the views of either of the groups mentioned above.

First of all, I hope that the committees will begin looking at HB 2585 as not just a proposal for a new system of distributing state aid to schools, or a proposal to increase the state's sales and income taxes, but look at it with equal interest as a proposal to reduce property taxes. It will, unquestionably, do that. Based on some information which I have sought from qualified people, I believe that the proposal which you have before you today will, when adopted, raise sufficient funds to provide 100 million dollars for the state general fund, allow school district budget limits of 5 and 15 percent and provide property tax relief in the neighborhood of 300 million dollars. Obviously, if budgets limits were less than that, the property tax reduction could be even greater. It is apparent to me that if you want to do something that will really help the beleaguered farm economy in Kansas, and also be of help to small businesses, you should consider a plan that will reduce property taxes, and this is a bill to do just that.

The second point I would like to make is that HB 2585 was patterned after a plan developed by an "Ad Hoc Committee on School Finance" with representation from a broad range of state interests. It is a plan developed not in a few hours, or even a few days, but over many days. We argued, debated, harangued, begged, pleaded, and perhaps, under our breath, even swore a little. But, most importantly, in the end we compromised. Parts of the bill are somewhat objectionable to most of us who participated in the development of this proposal. But we all remember, in some cases all too vividly, the battles which have been waged in the past over the issue of dividing the state's "pie" in terms of school finance, and the bill you have before you represents our best effort to avoid returning to those times.

Again, I thank the committee for the opportunity to appear on this measure, and would be happy to try to answer any questions.



K-NEA Testimony Before The
House Education Committee
March 12, 1986

Thank you, Mr. Chairman. Members of the Committee, my name is Kay Coles and I am here today representing the 22,000 members of Kansas-NEA. I appreciate this opportunity to speak with you about HB 2585.

Kansas-NEA was part of the ad hoc committee which put together this concept of changing the school finance formula. Craig Grant, our chief lobbyist, served on the committee during the second series of meetings in 1984.

We have long been a proponent of equity in school finance and have sought a fair tax mix that would provide adequate funding for our public schools. Kansas-NEA believes that HB 2585 is a significant attempt to accomplish these goals.

Increasingly school finance has been the target of volatile debates in this Legislature due to the distribution of funds and the concerns many share about the ever-increasing property tax burden in Kansas. HB 2585 is a proposal that could temper those debates, and provide a means toward a goal I believe we all share -- to provide the best possible education to the students of Kansas.

This concensus report is one which Kansas-NEA supports and we would ask you to give favorable consideration to HB 2585.

Thank you Mr. Chairman and members of the committee for listening to our concerns.

ATTACHMENT 3 March 12, 1986
HOUSE EDUCATION COMMITTEE

AD HOC COMMITTEE
SCHOOL FINANCE PLAN

$$E \times BPP = SSB$$

$$SSB = LE + BA + PSA$$

$$LE = .015 \times AV + .015 \times TI$$

$$BA = \$400/P$$

$$PSA = CWF \times SSB$$

Four examples follow
where Enrollment (E) is 1,000
Budget Per Pupil (BPP) is ~~\$4,000~~
State Shared Budget (SSB) is ~~\$4,000,000~~

$$\begin{array}{r}
 \text{I.} \quad \text{CWF} = .50 \\
 \text{PSA} = \$2,000,000 \\
 \text{LE (P)} = 900,000 \\
 \text{LE (I)} = 700,000 \\
 \text{BA} = 400,000 \\
 \hline
 \text{SSB} = \$4,000,000
 \end{array}$$

$$\begin{array}{r}
 \text{II.} \quad \text{CWF} = .30 \\
 \text{PSA} = \$1,200,000 \\
 \text{LE (P)} = 1,100,000 \\
 \text{LE (I)} = 1,300,000 \\
 \text{BA} = 400,000 \\
 \hline
 \text{SSB} = \$4,000,000
 \end{array}$$

III.

$$CWF = .70$$

$$PSA = \$2,800,000$$

$$LE(P) = 450,000$$

$$LE(I) = 350,000$$

$$BA = 400,000$$

$$SSB = \$4,000,000$$

IV

$$CWF = .60$$

$$PSA = \$2,400,000$$

$$LE(P) = 400,000$$

$$LE(I) = 400,000$$

$$BA = 400,000$$

$$\$3,600,000$$

This USD is \$400,000 short of SSB
.60 CWF

$$240,000$$

Supp. St. Aid

$$160,000$$

Abbril LE

	Estimated Current Law 1985-86	Proposed Plan-SDEA 1986-87	H.B. 2585 Proposed Plan Ad Hoc Comm. 1986-87
USD General Fund	\$ -----	\$ 1,269,094	\$ 1,269,094
Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority	-----	3,937	3,937
TOTAL	\$ 1,231,217	\$ 1,273,031	\$ 1,273,031
 General State Aid			
Basic	\$ 442,015	\$ 820,161	\$ 156,559
Additional Guarantee	41	0	554,026 (Primary Aid)
Subtotal	\$ 442,056	\$ 820,161	\$ 710,585
Allowance for appeals, social security, utilities, enrollment increases, and unused budget authority	-----	-----	56,071 (Supplemental Aid)
TOTAL	\$ 442,056	\$ 820,161	\$ 766,656
 Income Tax Rebate	108,400	113,000	166,539
TOTAL, Gen. Aid & Rebate	\$ 550,456	\$ 933,161	\$ 933,195
 Transportation Aid	42,100	44,205 (a)	44,205 (a)
 GRAND TOTAL	\$ 592,556	\$ 977,366	\$ 977,400
Increase over 1985-86		384,810	384,844
 State Aid Ratio ^(b)	34.9%	64.4%	60.2%
 State Aid and Income Tax Ratio (c)	44.7%	73.3%	73.3%

a) Based on 100% entitlement

b) General state aid divided by general fund budget

c) General state aid plus income tax rebate divided by general fund budget

COLUMN EXPLANATION

- Column 1 - September 15, 1986, estimated FTE enrollment
- 2 - 1986-87 estimated general fund budget
- 3 - 1986-87 estimated basic state and additional guarantee
(using same number of dollars as 1985 House Bill 2585
(Ad Hoc Committee Plan) under the SDEA)
- 4 - 1986-87 estimated income tax rebate
- 5 - 1986-87 total estimated state aid (Column 3 + 4)
- 6 - 1986-87 estimated state shared budget (state norm under
House Bill 2585 times FTE enrollment)
- 7 - Local effort (15 mills times assessed valuation, excluding state
assessed (public service corporations) valuation, plus 1.5 percent
times taxable income of resident individuals, plus prior year
receipts from the following: motor vehicle receipts to general
fund, motor vehicle stamp tax, mineral production tax, industrial
revenue bonds, and P.L. 874)
- 8 - 1986-87 estimated basic aid (\$400 times FTE enrollment)
- 9 - 1986-87 estimated primary state aid (composite wealth factor times
state shared budget) (Add local effort, basic aid, and the primary
aid. If total exceeds the state shared budget, reduce the primary
aid.)
- 10 - Unfunded state shared budget (Column 6 - (7 + 8 + 9))
- 11 - Supplemental aid (Column 10 times the composite wealth index)
(Answer cannot be less than zero)
- 12 - Estimated 1985 taxable income filed in 1986 times 1.5 percent
- 13 - Total state aid under 1985 House Bill 2585 (Column 8 + 9 + 11 + 12)
- 14 - Estimated general fund mill rate under 1985 House Bill 2585
(based on 12-month budget)
- 15 - Estimated general fund mill rate under SDEA utilizing same amount
of money as 1985 House Bill 2585
- 16 - Difference (Column 13 - 5)

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		FTE	1986-87	1986-87	1986-87	1986-87	1986-87		1986-87	PRIMARY	UNFUNDED	SUPPLE-	1.5 %	TOTAL	ESTIMATE	ESTIMATED	
COUNTY NAME	#	ENROLL	GENERAL	BASIC AID +	INCOME	TOTAL	ESTIMATED	LOCAL	BASIC	STATE	STATE	MENTAL	OF	STATE AID	MILL	MILL	RATE
DISTRICT NAME	#	9/15/86	FUND	ADDL GUAR	TAX	STATE	STATE	EFFORT	AID	AID	SHARED	AID	TAXABLE	UNDER HOUSE	ESTIMATE	ESTIMATE	UNDER
			BUDGET		REBATE	AID	SHARED			AID	BUDGET		INCOME	BILL 2585	RATE	UNDER	DIFF
						(3 + 4)	BUDGET							(8,9,11&12)		SDA	(13 - 5)
ALLEN	001																
HARMATON VALLEY	00256	300.0	1,330,483	921,487	81,204	1,002,691	1,233,300	339,111	120,000	394,656	379,533	121,451	135,592	771,699	44.96	22.25	-230,992
IOLA	00257	1,790.0	4,975,753	3,758,301	350,146	4,108,447	4,975,753	1,201,962	716,000	2,686,907	370,884	200,277	562,450	4,165,634	20.12	20.45	57,187
HUMBOLDT	00258	597.0	2,243,460	1,760,984	125,035	1,886,019	2,243,460	428,368	238,800	1,009,557	566,735	255,031	200,447	1,703,835	33.34	17.98	-182,184
ANDERSON	002																
GARNETT	00365	900.0	3,551,218	2,423,709	232,318	2,656,027	3,185,892	849,187	360,000	1,146,921	829,784	298,722	371,595	2,177,238	44.36	24.91	-478,789
CREST	00479	240.0	1,149,381	878,757	37,746	916,503	1,012,992	195,108	96,000	506,496	215,388	107,694	63,529	773,719	42.71	22.74	-142,784
ATCHISON	003																
ATCHISON CO COMM S HOOLS	00377	856.0	3,335,446	2,565,836	108,133	2,673,969	3,059,370	529,293	342,400	2,049,778	137,899	92,392	188,127	2,672,697	35.86	33.10	-1,272
ATCHISON PUBLIC S HOOLS	00409	1,570.0	4,880,162	3,412,089	440,711	3,852,800	4,741,070	1,407,389	628,000	2,038,660	667,021	286,819	709,797	3,663,276	31.59	23.37	-189,524
BARBER	004																
BARBER COUNTY NORI	00254	800.0	3,063,806	1,707,968	271,527	1,979,495	2,894,000	1,336,559	320,000	752,440	485,001	126,100	390,337	1,588,877	24.37	15.55	-390,618
SOUTH BARBER	00255	325.5	1,480,275	731,256	107,939	839,195	1,322,943	611,308	130,200	330,736	250,699	62,675	157,180	680,791	27.59	19.69	-158,404
BARTON	005																
CLAFLIN	00354	256.0	1,315,441	689,581	102,369	791,950	1,073,029	676,618	102,400	236,066	57,945	12,748	158,384	509,598	24.08	14.28	-282,352
ELLINWOOD PUBLIC S HOOLS	00355	550.0	2,214,472	1,444,082	182,807	1,626,889	2,096,358	818,596	220,000	586,980	470,782	131,819	269,231	1,208,030	29.07	14.67	-418,859
GREAT BEND	00428	3,436.0	9,137,458	5,208,179	1,198,989	6,407,168	9,137,458	3,578,756	1,374,400	3,289,485	894,817	322,134	1,760,629	6,746,648	20.64	21.76	339,480
HOISINGTON	00431	700.0	2,824,570	1,715,798	237,913	1,953,711	2,586,591	1,089,787	280,000	672,514	544,290	141,515	361,628	1,455,657	29.80	16.97	-498,054
BOURBON	006																
FT SCOTT	00234	1,940.0	5,300,960	3,600,107	473,595	4,073,702	5,300,960	1,515,766	776,000	2,491,451	517,743	243,339	728,686	4,239,476	22.72	25.30	165,774
UNIONTOWN	00235	490.0	1,903,699	1,538,847	52,600	1,591,447	1,890,489	302,342	196,000	1,285,533	106,614	72,498	92,630	1,646,661	19.51	22.49	55,214
BROWN	007																
HIAWATHA	00415	1,065.0	3,834,170	2,802,793	209,972	3,012,765	3,633,556	870,986	426,000	1,744,107	592,463	284,382	345,381	2,799,870	34.59	23.39	-212,895
BROWN COUNTY	00430	655.0	2,495,543	2,019,624	89,620	2,109,244	2,443,189	410,255	262,000	1,636,937	133,997	89,778	149,480	2,138,195	23.03	21.30	28,951
BUTLER	008																
LEON	00205	630.0	2,218,998	1,633,233	103,353	1,736,586	2,218,998	485,349	252,000	1,220,449	261,200	143,660	163,921	1,780,030	21.29	20.86	43,444
REMINGTON-WHITEMA ER	00206	500.0	2,077,025	1,378,950	103,305	1,482,255	1,925,190	526,041	200,000	731,572	467,577	177,679	166,884	1,276,135	36.41	23.97	-206,120
CIRCLE	00375	1,140.0	4,009,987	2,833,215	214,822	3,048,037	3,823,081	1,082,706	456,000	1,720,386	563,989	253,795	329,218	2,759,399	25.10	16.21	-288,638
ANDOVER	00385	1,461.5	4,686,665	3,215,050	333,074	3,548,124	4,536,511	1,051,104	584,600	2,540,446	360,361	201,802	453,323	3,780,171	27.44	35.46	232,047
ROSE HILL PUBLIC S HOOLS	00394	1,240.0	4,293,723	3,503,191	198,342	3,701,533	4,062,178	601,729	496,000	2,884,146	80,303	57,015	297,012	3,734,173	34.35	33.21	32,640
DOUGLASS PUBLIC S HOOLS	00396	590.0	2,233,132	1,800,114	115,710	1,915,824	2,230,501	371,983	236,000	1,249,081	373,437	209,125	183,206	1,877,412	32.09	25.60	-38,412
AUGUSTA	00402	1,656.0	4,965,968	3,472,210	500,190	3,972,400	4,890,218	1,321,154	662,400	2,249,500	657,164	302,295	743,559	3,957,754	30.56	27.09	-14,646
EL DORADO	00490	2,000.0	5,518,680	3,522,146	652,179	4,174,325	5,372,000	1,887,565	800,000	2,148,800	535,635	214,254	975,685	4,138,739	24.36	21.45	-35,586
FLINTHILLS	00492	242.0	1,106,685	740,936	32,319	773,255	1,020,548	222,741	96,800	540,890	160,117	84,862	51,640	774,192	27.47	23.15	937
CHASE	009																
CHASE COUNTY	00284	540.0	1,956,998	1,222,538	96,052	1,318,590	1,956,998	522,794	216,000	841,509	376,695	161,979	160,196	1,379,684	23.36	21.70	61,094

COUNTY NAME	#	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
DISTRICT NAME	#	FTE ENROLL 9/15/86	1986-87 GENERAL FUND BUDGET	1986-87 BASIC AID + ADDL GUAR	1986-87 INCOME TAX REBATE	1986-87 TOTAL STATE AID (3 + 4)	1986-87 ESTIMATED STATE SHARED BUDGET	LOCAL EFFORT	1986-87 BASIC AID	PRIMARY STATE AID	UNFUNDED STATE SHARED BUDGET	SUPPLE- MENTAL AID	1.5 % OF TAXABLE INCOME	TOTAL STATE AID UNDER HOUSE BILL 2585 (8,9,11&12)	ESTIMATED MILL RATE	ESTIMATED MILL RATE UNDER SOEA	DIFF (13 - 5)
CHAUTAUQUA	010																
CDAR VALE	D0285	195.0	762,201	515,078	29,172	544,250	762,201	173,509	78,000	388,723	121,969	62,204	47,779	576,706	22.42	23.08	32,456
CHAUTAUQUA COUNTY COMMUNIT	D0286	475.0	1,906,098	1,332,335	100,334	1,432,669	1,838,146	445,833	190,000	772,021	430,292	180,723	153,907	1,296,651	34.03	23.39	-136,018
CHEROKEE	011																
RIVERTON	D0404	701.0	2,739,186	2,400,223	55,021	2,455,244	2,589,739	226,761	280,400	1,942,304	140,274	105,206	93,987	2,421,897	31.18	19.17	-33,347
COLUMBUS	D0493	1,285.0	4,214,342	3,093,797	217,052	3,310,849	4,164,711	911,429	514,000	2,373,885	365,397	208,276	364,909	3,461,070	23.33	26.73	150,221
GALENA	D0499	712.0	2,828,941	2,513,586	101,126	2,614,712	2,624,297	289,222	284,800	1,837,008	213,267	149,287	180,842	2,451,737	72.81	34.67	-162,975
BAXTER SPRINGS	D0508	896.0	3,364,298	2,821,765	158,336	2,980,101	3,174,510	480,960	358,400	1,999,941	335,209	211,182	261,282	2,830,805	48.01	30.18	-149,296
CHEYENNE	012																
CHEYLIN	D0103	228.5	1,257,241	516,466	74,038	590,504	969,263	445,073	91,400	242,316	190,474	47,619	104,404	485,739	36.69	29.61	-104,765
ST FRANCIS COMMUNITY SCHOO	D0297	440.0	1,637,434	1,038,944	103,676	1,142,620	1,637,434	466,749	176,000	605,851	388,834	143,869	158,833	1,084,553	30.78	24.76	-58,067
CLARK	013																
MINNEOLA	D0219	190.0	898,898	489,829	59,390	549,219	815,860	350,491	76,000	195,806	193,563	46,455	63,395	401,656	26.11	14.81	-147,563
ASHLAND	D0220	237.0	1,231,945	606,019	97,555	703,574	1,001,631	589,102	94,800	220,359	97,370	21,421	130,830	467,410	24.81	14.55	-236,164
CLAY	014																
CLAY CENTER	D0379	1,525.5	4,796,600	3,380,297	304,672	3,684,969	4,659,380	1,187,740	610,200	2,283,096	578,344	283,389	494,545	3,671,230	27.78	25.84	-13,739
CLOUD	015																
CONCORDIA	D0333	1,300.0	4,514,613	3,306,212	322,452	3,628,664	4,198,194	1,105,347	520,000	1,763,241	809,606	340,035	517,694	3,140,970	39.48	21.32	-487,694
SOUTHERN CLOUD	D0334	264.0	1,251,785	885,499	56,559	942,058	1,102,696	268,358	105,600	374,917	353,821	120,299	93,855	694,671	45.62	20.23	-247,387
COFFEY	016																
LEBO-WAVERLY	D0243	480.0	1,864,296	1,472,455	112,549	1,585,004	1,855,632	308,172	192,000	853,591	501,869	230,860	169,882	1,446,333	43.68	25.19	-138,671
BURLINGTON	D0244	735.0	3,096,107	0	212,236	212,236	2,695,951	475,787	294,000	593,109	1,333,055	293,272	309,276	1,489,657	18.22	6.42	1,277,421
LEROY-GRIDLEY	D0245	331.0	1,381,737	985,753	88,014	1,073,767	1,341,963	351,675	132,400	442,848	415,040	136,963	128,355	840,566	36.51	18.16	-233,201
COMANCHE	017																
COMANCHE COUNTY	D0300	424.5	2,017,126	1,139,886	109,675	1,249,561	1,659,362	808,422	169,800	431,434	249,706	64,924	166,591	832,749	28.31	16.02	-416,812
COWLEY	018																
CENTRAL	D0462	415.0	1,524,556	1,177,694	55,755	1,233,449	1,524,556	296,369	166,000	899,488	162,699	95,992	93,227	1,254,707	20.32	19.12	21,258
UDALL	D0463	355.0	1,369,971	1,068,603	79,727	1,148,330	1,369,971	258,637	142,000	630,187	339,147	156,008	124,698	1,052,893	40.75	24.25	-95,437
WINFIELD	D0465	2,190.0	5,824,465	3,851,940	574,283	4,426,223	5,824,465	1,941,833	876,000	2,388,031	618,601	253,626	901,620	4,419,277	22.00	20.46	-6,946
ARKANSAS CITY	D0470	2,970.0	7,898,210	5,557,337	670,362	6,227,699	7,898,210	2,188,237	1,188,000	3,633,177	888,796	408,846	1,061,347	6,291,370	23.07	22.45	63,671
DEXTER	D0471	130.0	700,850	471,473	19,704	491,177	558,220	171,423	52,000	256,781	78,016	35,887	32,826	377,494	36.89	21.70	-113,683
CRAWFORD	019																
NORTHEAST	D0246	545.0	1,905,500	1,478,840	99,221	1,578,061	1,905,500	373,818	218,000	1,124,245	189,437	111,768	169,757	1,623,770	26.29	30.12	45,709
CHEROKEE	D0247	760.0	2,969,573	2,273,050	119,968	2,393,018	2,772,898	500,034	304,000	1,746,926	221,938	139,821	200,517	2,391,264	36.50	32.76	-1,754
GIRARD	D0248	1,081.5	3,878,648	3,055,788	167,854	3,223,642	3,676,008	607,950	432,600	2,389,405	246,053	159,934	281,162	3,263,101	33.20	32.60	39,459
FRONTENAC PUBLIC SC HOOLS	D0249	395.0	1,679,580	1,243,503	86,253	1,329,756	1,555,174	362,385	158,000	762,035	272,754	133,649	144,837	1,198,521	57.12	33.12	-131,235
PITTSBURG	D0250	2,820.0	7,499,311	5,067,940	718,489	5,786,429	7,499,311	2,131,628	1,128,000	3,674,662	565,021	276,860	1,129,925	6,209,447	21.57	29.05	423,018

COUNTY NAME	#	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
DISTRICT NAME	#	FTE ENROLL 9/15/86	1986-87 GENERAL FUND BUDGET	1986-87 BASIC AID + ADDL GUAR	1986-87 INCOME TAX REBATE	1986-87 TOTAL STATE AID (3 + 4)	1986-87 ESTIMATED STATE SHARED BUDGET	LOCAL EFFORT	1986-87 BASIC AID	PRIMARY STATE AID	UNFUNDED STATE SHARED BUDGET	SUPPLE- MENTAL AID	1.5 % OF TAXABLE INCOME	TOTAL STATE AID UNDER HOUSE BILL 2585 (8,9,11,12)	ESTIMATED MILL RATE	ESTIMATED MILL RATE UNDER SDEA	DIFF (13 - 15)	
DECATUR	020																	
OBERLIN		00294	600.0	2,183,600	1,355,595	150,720	1,506,315	2,183,600	704,661	240,000	720,588	518,351	171,056	240,143	1,371,787	28.30	21.06	-134,528
PRAIRIE HEIGHTS		00295	115.0	522,965	310,976	31,243	342,219	493,810	164,497	46,000	143,205	140,108	40,631	48,263	278,099	34.58	23.10	-64,120
DICKINSON	021																	
SOLOMON		00393	355.0	1,530,355	1,149,885	70,160	1,220,045	1,423,674	274,794	142,000	669,127	337,753	158,744	113,421	1,083,292	44.14	27.03	-136,753
ABILENE		00435	1,365.0	4,493,613	3,355,002	338,315	3,693,317	4,339,226	998,238	546,000	1,996,044	798,944	367,514	529,529	3,439,087	38.09	24.85	-254,230
CHAPMAN		00473	1,155.0	3,861,962	2,784,580	166,605	2,951,185	3,859,929	861,966	462,000	2,315,957	220,006	132,004	277,981	3,187,942	18.00	22.29	236,757
RURAL VISTA		00481	384.5	1,525,410	1,126,829	66,744	1,193,573	1,521,224	318,208	153,800	745,400	303,816	148,870	114,531	1,162,601	28.63	23.21	-30,972
HERINGTON		00487	535.0	1,957,001	1,565,113	115,212	1,680,325	1,957,001	366,539	214,000	958,930	417,532	204,591	186,063	1,563,584	36.07	21.39	-116,741
DONIPHAN	022																	
WATHENA		00406	480.0	1,868,587	1,550,282	77,589	1,627,871	1,855,632	263,015	192,000	1,206,161	194,456	126,396	130,168	1,654,725	28.64	30.97	26,854
HIGHLAND		00425	290.0	1,237,361	984,376	42,433	1,026,809	1,197,497	176,177	116,000	790,348	114,972	75,882	70,137	1,052,367	30.45	34.02	25,558
TRUY PUBLIC SCHOOLS		00429	380.0	1,483,200	1,223,454	67,928	1,291,382	1,483,200	205,379	152,000	904,752	221,069	134,852	114,780	1,306,384	33.60	34.28	15,002
MIDWAY SCHOOLS		00433	205.0	975,874	653,211	51,120	704,331	878,394	184,496	82,000	360,142	251,756	103,220	75,144	620,506	56.64	40.37	-83,825
ELWOOD		00486	240.0	1,031,406	892,104	22,859	914,963	1,012,992	155,774	96,000	658,445	102,773	66,802	42,491	863,738	22.58	15.00	-51,225
DOUGLAS	023																	
BALDWIN CITY		00348	920.0	3,259,440	2,536,551	153,205	2,689,756	3,242,402	583,825	368,000	2,075,137	215,440	137,882	250,494	2,831,513	22.29	30.91	141,757
EUDORA		00491	740.0	2,863,289	2,309,267	135,423	2,444,690	2,711,419	468,323	296,000	1,708,194	238,902	150,508	223,849	2,378,551	48.40	37.24	-66,139
LAWRENCE		00497	7,348.0	19,540,757	11,243,881	2,219,096	13,462,977	19,540,757	7,218,166	2,939,200	7,816,303	1,567,088	626,835	3,369,494	14,751,832	20.14	24.51	1,288,855
EDWARDS	024																	
KINSLEY-OFFERLE		00347	353.0	1,597,360	902,935	154,186	1,057,121	1,416,946	506,700	141,200	425,084	343,962	103,189	231,424	900,897	42.18	28.72	-156,224
LEWIS		00502	179.0	796,500	435,752	55,639	491,391	768,628	309,106	71,600	192,157	195,763	48,941	80,558	393,256	26.44	17.30	-98,135
ELK	025																	
WEST ELK		00282	470.0	1,866,360	1,300,769	92,247	1,393,016	1,820,620	468,706	188,000	746,454	417,460	171,159	146,143	1,251,756	29.86	20.20	-141,260
ELK VALLEY		00283	180.0	800,930	641,144	25,935	667,079	772,920	118,070	72,000	456,023	126,827	74,828	43,390	646,241	31.27	22.99	-20,638
ELLIS	026																	
ELLIS		00388	405.0	1,683,449	1,087,749	112,864	1,200,613	1,589,269	658,626	162,000	413,210	355,433	92,413	180,057	847,680	27.43	14.15	-352,933
VICTORIA		00432	406.0	1,601,651	1,110,064	93,256	1,203,320	1,592,876	479,641	162,400	525,649	425,186	140,311	145,418	973,778	29.75	17.06	-229,542
HAYS		00489	3,210.0	8,555,067	4,758,208	989,678	5,747,886	8,555,067	3,319,660	1,284,000	3,079,824	871,583	313,770	1,514,193	6,191,787	20.66	23.37	443,901
ELLSWORTH	027																	
ELLSWORTH		00327	720.0	2,775,946	2,106,856	156,135	2,262,991	2,649,312	557,757	288,000	1,139,204	664,351	285,671	252,978	1,965,853	41.22	22.04	-297,138
LORRAINE		00328	506.5	2,525,237	1,239,361	127,170	1,366,531	1,947,660	966,674	202,600	486,915	291,471	72,866	195,120	957,503	29.03	18.42	-409,028
FINNEY	028																	
HOLCOMB		00363	600.0	2,530,920	1,203,510	68,601	1,272,111	2,263,650	867,116	240,000	1,109,189	47,345	23,199	110,049	1,482,437	17.46	9.68	210,326
GARDEN CITY		00457	5,606.7	15,215,911	10,327,672	1,246,105	11,573,777	15,059,596	4,616,663	2,242,680	6,626,222	1,574,031	692,574	1,908,049	11,469,525	21.77	19.39	-104,252
FORD	029																	
SPEARVILLE-WINDTHOR. T		00381	261.0	1,046,576	743,866	59,118	802,984	1,046,576	223,159	104,400	397,699	321,318	122,101	91,956	716,156	36.61	23.08	-86,828
DODGE CITY		00443	4,145.0	11,022,923	7,385,343	987,438	8,372,781	11,022,923	3,118,182	1,658,000	4,850,086	1,396,655	614,528	1,508,202	8,630,816	23.70	23.51	258,035
BUCKLIN		00459	250.0	970,261	609,241	73,597	682,838	970,261	322,640	100,000	271,673	275,948	77,265	107,260	556,198	28.22	16.42	-126,640

COUNTY NAME		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
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FRANKLIN	030																
WEST FRANKLIN	D0287	712.0	2,644,424	2,099,914	83,694	2,183,608	2,624,297	414,394	284,800	1,863,251	61,852	43,915	146,591	2,338,557	17.97	26.61	154,949
CENTRAL HEIGHTS	D0288	465.0	1,905,502	1,531,545	80,431	1,611,976	1,803,056	291,417	186,000	1,009,711	315,928	176,920	136,502	1,509,133	41.28	25.56	-102,843
WELLSVILLE	D0289	634.5	2,473,979	1,920,431	130,495	2,050,926	2,376,818	456,665	253,800	1,212,177	454,176	231,630	209,756	1,907,363	42.98	27.41	-143,563
OTTAWA	D0290	2,048.5	5,483,182	3,862,092	467,399	4,329,491	5,483,182	1,484,008	819,400	2,686,759	493,015	241,577	754,555	4,502,291	22.31	24.76	172,800
GEARY	031																
JUNCTION CITY	D0475	6,425.0	17,895,103	12,592,063	714,100	13,306,163	17,257,550	5,036,103	2,570,000	9,651,447	-3,982,018	0	1,122,668	13,344,115	25.90	24.12	37,952
GOVE	032																
GRINNELL PUBLIC SCHOOLS	D0291	172.0	906,476	595,229	34,949	630,178	738,568	185,066	68,800	310,199	174,503	73,291	52,828	505,118	51.60	32.08	-125,060
GRAINFIELD	D0292	240.0	1,146,274	743,014	51,499	794,513	1,012,992	291,717	96,000	344,417	280,858	95,492	82,084	617,993	41.90	25.54	-176,520
QUINTER PUBLIC SCHOOLS	D0293	325.0	1,256,115	854,733	61,845	916,578	1,256,115	389,494	130,000	515,007	221,614	90,862	98,309	834,178	22.75	16.52	-82,400
GRAHAM	033																
WEST GRAHAM-MORLAND	D0280	118.0	821,931	463,909	29,037	492,946	506,692	274,852	47,200	131,740	52,900	13,754	43,638	236,332	40.84	20.99	-256,614
HILL CITY	D0281	513.5	2,250,491	1,519,882	135,174	1,655,056	1,971,789	696,972	205,400	571,819	497,598	144,303	208,165	1,129,687	37.14	16.75	-525,369
GRANT	034																
ULYSSES	D0214	1,450.0	5,003,312	2,703,149	319,382	3,022,531	4,513,763	2,620,285	580,000	1,313,478	-85,789	0	476,533	2,370,011	18.36	11.93	-652,520
GRAY	035																
CIMARRON-ENSIGN	D0102	580.0	2,333,004	1,534,308	128,947	1,663,255	2,197,202	579,952	232,000	856,909	528,341	206,053	199,142	1,494,104	37.39	27.26	-169,151
MONTEZUMA	D0371	193.0	889,898	478,362	72,041	550,403	828,742	296,058	77,200	223,760	231,724	62,565	104,856	468,381	35.90	25.78	-82,022
COPELAND	D0476	115.0	813,241	307,962	41,676	349,638	493,810	245,069	46,000	113,576	89,165	20,508	60,624	240,708	49.38	38.08	-108,930
INGALLS	D0477	243.0	933,246	591,114	40,033	631,147	933,246	292,359	97,200	447,958	95,729	45,950	60,892	652,000	18.52	18.23	20,853
GREELEY	036																
GREELEY COUNTY	D0200	318.0	1,391,555	497,779	109,730	607,509	1,296,823	760,816	127,200	285,301	123,506	27,171	159,161	598,833	19.86	18.18	-8,676
GREENWOOD	037																
MADISON-VIRGIL	D0386	330.0	1,469,988	1,079,876	70,911	1,150,787	1,338,513	310,993	132,000	535,405	360,115	144,046	109,895	921,346	42.73	21.22	-229,441
EUREKA	D0389	740.0	3,008,188	2,031,947	187,875	2,219,822	2,711,419	763,039	296,000	1,030,339	622,041	236,376	293,878	1,856,593	43.95	25.51	-363,229
HAMILTON	D0390	138.0	606,543	397,369	22,650	420,019	592,572	170,291	55,200	260,732	106,349	46,794	36,113	398,839	23.38	17.98	-21,180
HAMILTON	038																
SYRACUSE	D0494	430.0	1,729,161	873,792	133,692	1,007,484	1,679,025	757,157	172,000	419,756	330,112	82,528	193,387	867,671	22.78	17.05	-139,813
HARPER	039																
ANTHONY-HARPER	D0361	1,005.0	3,661,649	2,212,514	280,116	2,492,630	3,475,662	1,176,737	402,000	1,112,212	784,713	251,108	427,940	2,193,260	32.12	22.76	-299,370
ATTICA	D0511	194.0	870,168	446,565	67,052	513,617	833,036	607,851	77,600	147,585	-35,683	0	90,420	315,605	16.21	8.55	-198,012
HARVEY	040																
BURRTON	D0369	259.0	1,101,294	778,724	66,756	845,480	1,084,182	282,494	103,600	357,780	340,308	112,302	108,693	682,375	39.90	20.77	-163,105
NEWTON	D0373	3,012.0	8,009,902	5,299,662	825,402	6,125,064	8,009,902	2,429,569	1,204,800	3,684,555	690,978	317,850	1,306,405	6,513,610	22.16	27.76	388,546
SEDGWICK PUBLIC SCHOOLS	D0439	385.0	1,637,059	1,293,157	98,830	1,391,987	1,522,848	270,034	154,000	746,196	352,618	172,783	156,345	1,229,324	69.35	36.63	-162,663
HALSTEAD	D0440	657.0	2,657,996	1,935,598	139,730	2,075,328	2,449,625	521,180	262,800	1,151,324	514,321	241,731	221,495	1,877,350	46.22	31.02	-197,978
HESSTON	D0460	765.0	2,819,729	2,150,325	137,252	2,287,577	2,788,173	623,126	306,000	1,394,087	464,960	232,480	220,728	2,153,295	26.34	19.18	-134,282

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
		FTE	1986-87	1986-87	1986-87	1986-87	1986-87	LOCAL	1986-87	PRIMARY	UNFUNDED	SUPPLE-	1.5 %	TOTAL	ESTIMATED	ESTIMATED	DIFF	
COUNTY NAME	#	ENROLL	GENERAL	BASIC AID +	INCOME	TOTAL	ESTIMATED	EFFORT	BASIC	STATE	STATE	MENTAL	OF	STATE AID	MILL	MILL	UNDER	
DISTRICT NAME	#	9/15/86	FUND	ADDL GUAR	TAX	STATE	STATE		AID	AID	SHARED	AID	TAXABLE	BILL 2585	RATE	RATE	HOUSE	
			BUDGET		REBATE	(3 + 4)	BUDGET				BUDGET		INCOME	(8,9,11&12)		DEA	(13 - 5)	
HASKELL	041																	
SURLETTE	D0374	470.0	1,870,577	1,054,362	135,373	1,189,735	1,820,620	702,336	188,000	509,774	420,510	117,743	178,218	993,735	23.98	15.88	-196,000	
SATANTA	D0507	370.2	1,766,372	804,074	105,162	909,236	1,474,333	1,242,246	148,080	84,007	-284,576	0	140,296	372,383	19.08	10.44	-536,853	
HODGEMAN	042																	
JETMORE	D0227	248.0	1,154,537	683,052	65,671	748,723	1,043,128	452,635	99,200	271,213	220,080	57,221	101,840	529,474	28.10	16.79	-219,249	
HANSTON	D0228	132.0	742,505	459,967	24,821	484,788	566,808	223,817	52,800	215,387	74,804	28,426	39,099	335,712	33.33	18.62	-149,076	
JACKSON	043																	
NORTH JACKSON	D0335	485.0	1,897,815	1,609,151	50,341	1,659,492	1,873,080	218,787	194,000	1,404,810	55,483	41,612	88,754	1,729,176	20.88	28.20	69,684	
HOLTON	D0336	880.0	3,233,824	2,563,176	172,600	2,735,776	3,128,752	586,450	352,000	1,720,814	469,488	258,218	285,707	2,616,739	38.17	27.72	-119,037	
MAYETTA	D0337	773.5	3,072,411	2,617,465	104,514	2,721,979	2,814,047	358,397	309,400	2,054,254	91,996	67,157	175,222	2,606,033	51.21	30.75	-115,946	
JEFFERSON	044																	
VALLEY FALLS	D0338	425.0	1,495,339	1,228,708	74,070	1,302,778	1,495,339	243,110	170,000	942,064	140,165	88,304	122,621	1,322,989	24.35	25.84	20,211	
JEFFERSON COUNTY NORTH	D0339	395.0	1,565,693	1,283,989	59,771	1,343,760	1,555,174	227,016	158,000	1,010,863	159,295	103,542	101,706	1,374,111	25.69	28.19	30,351	
JEFFERSON WEST	D0340	700.0	2,845,777	2,272,548	148,502	2,421,050	2,586,591	478,253	280,000	1,422,625	405,713	223,142	238,964	2,164,731	66.86	34.45	-256,319	
OSKALOOSA PUBLIC SCHOOLS	D0341	461.5	1,594,894	1,246,393	81,660	1,328,053	1,594,894	305,117	184,000	909,090	196,087	111,770	135,360	1,340,820	25.06	23.30	12,767	
MCLOUTH	D0342	450.0	1,815,822	1,460,105	80,266	1,540,371	1,750,136	291,839	180,000	997,578	280,719	180,010	129,630	1,467,218	36.27	23.14	-73,153	
PERRY PUBLIC SCHOOLS	D0343	808.0	3,096,054	2,390,499	173,945	2,564,444	2,917,922	601,257	323,200	1,517,319	476,146	247,596	273,461	2,361,576	46.57	27.29	-202,868	
JEWELL	045																	
WHITE ROCK	D0104	215.0	1,232,200	753,785	35,678	789,463	917,308	286,899	86,000	412,789	131,620	59,229	57,678	615,696	50.46	33.01	-173,767	
MANKATO	D0278	306.0	1,276,307	964,263	66,768	1,031,031	1,254,606	269,811	122,400	539,481	322,914	138,853	110,360	911,094	42.09	24.10	-119,937	
JEWELL	D0279	178.0	945,604	603,608	52,265	655,873	764,332	224,605	71,200	236,943	231,584	71,791	81,643	461,577	60.02	32.16	-194,296	
JOHNSON	046																	
SOUTHEAST JOHNSON CO	D0229	5,138.3	16,966,307	10,650,159	892,211	11,542,370	13,801,474	4,202,352	2,055,320	7,543,802	-1,427,156	0	1,072,916	10,672,038	40.29	31.96	-870,332	
SPRING HILL	D0230	1,250.0	4,296,625	3,391,049	212,311	3,603,360	4,085,238	700,027	500,000	2,777,962	107,249	72,929	331,315	3,682,206	35.62	39.50	78,846	
GARDNER-EDGERTON-ANTIOCH	D0231	1,600.0	4,908,739	3,523,523	349,464	3,872,987	4,794,400	1,226,780	640,000	2,301,312	626,308	300,628	573,927	3,815,867	29.56	25.09	-57,120	
DESOTO	D0232	1,640.0	4,963,772	3,644,684	261,201	3,905,885	4,863,338	1,091,644	656,000	3,115,694	-288,643	0	405,252	4,176,946	20.28	31.64	271,061	
OLATHE	D0233	11,377.0	36,654,987	26,802,581	2,533,526	29,336,107	34,802,243	8,178,121	4,550,800	18,445,189	3,628,133	1,922,910	3,792,425	28,711,324	33.97	29.47	-624,783	
SHAWNEE MISSION PUBLIC SCH	D0512	29,043.0	88,692,160	29,703,464	19,494,172	49,197,636	88,692,160	49,591,776	11,617,200	27,483,184	-6,219,837	0	25,057,283	64,157,667	15.00	34.00	14,960,031	
KEARNY	047																	
LAKIN	D0215	675.0	2,621,963	1,145,028	157,357	1,302,385	2,507,308	2,073,793	270,000	163,515	-563,604	0	224,550	658,065	15.92	9.35	-644,320	
DEERFIELD	D0216	245.0	1,136,300	673,553	37,191	710,744	1,031,854	539,692	98,000	394,162	-49,535	0	58,816	550,978	17.98	11.78	-159,766	
KINGMAN	048																	
CUNNINGHAM	D0331	1,069.0	3,848,785	2,297,917	274,196	2,572,113	3,643,890	1,448,050	427,600	1,093,167	675,073	202,522	426,134	2,149,423	26.08	17.19	-422,690	
CUNNINGHAM	D0332	290.0	1,555,398	737,091	75,465	812,556	1,197,497	539,398	116,000	287,399	254,700	61,128	114,739	579,266	28.07	15.63	-233,290	
KIOWA	049																	
GREENSBURG	D0422	440.0	1,594,564	1,095,243	115,196	1,210,439	1,594,564	540,905	176,000	478,369	399,290	119,787	172,845	947,001	25.49	11.81	-263,438	
MULLINVILLE	D0424	114.0	912,307	492,314	34,541	526,855	489,516	207,417	45,600	117,484	119,015	28,564	47,324	238,972	49.07	23.61	-287,883	
HAVILAND PUBLIC SCHOOLS	D0474	159.0	920,073	542,202	38,727	580,929	682,746	382,806	63,600	177,514	58,826	15,295	59,882	316,291	28.92	13.87	-264,638	

COUNTY NAME	DISTRICT NAME	#	(1) FTE ENROLL 9/15/86	(2) 1986-87 GENERAL FUND BUDGET	(3) 1986-87 BASIC AID + ADDL GUAR	(4) 1986-87 INCOME TAX REBATE	(5) 1986-87 TOTAL STATE AID (3 + 4)	(6) 1986-87 ESTIMATED STATE SHARED BUDGET	(7) LOCAL EFFORT	(8) 1986-87 BASIC AID	(9) PRIMARY STATE AID	(10) UNFUNDED STATE SHARED BUDGET	(11) SUPPLE- MENTAL AID	(12) 1.5 % OF TAXABLE INCOME	(13) TOTAL STATE AID UNDER HOUSE BILL 2585 (8,9,11&12)	(14) ESTIMATED MILL RATE	(15) ESTIMATED MILL RATE UNDER SDEA	(16) DIFF. (13 - 15)
LABETTE		050																
PARSONS		00503	2,025.5	5,426,537	3,986,287	490,117	4,476,404	5,426,537	1,327,485	810,200	2,713,269	575,583	287,792	773,783	4,585,044	25.53	25.95	108,640
OSWEGO		00504	440.0	1,898,554	1,582,711	74,612	1,657,323	1,714,658	241,976	176,000	925,915	370,767	200,214	128,843	1,430,972	51.05	20.69	-226,351
CHELOPA		00505	320.0	1,318,448	1,137,223	42,510	1,179,733	1,303,808	164,635	128,000	899,628	111,545	76,966	75,834	1,180,428	26.00	22.91	695
LABETTE COUNTY		00506	1,535.0	4,848,374	3,704,185	181,553	3,885,738	4,677,084	891,612	614,000	3,171,472	-102,487	0	313,770	4,099,242	20.96	26.27	213,504
LANE		051																
HEALY PUBLIC SCHOOL		00468	108.0	574,336	199,804	37,839	237,643	463,752	385,842	43,280	34,710	-62,678	0	48,747	126,657	19.94	14.43	-110,986
DIGHTON		00482	388.0	1,649,815	900,398	120,908	1,021,306	1,532,584	600,134	155,200	413,798	363,452	98,132	173,637	840,767	30.55	22.10	-180,539
LEAVENWORTH		052																
EASTON		00449	624.0	2,216,561	1,681,979	88,150	1,770,129	2,216,561	384,320	249,600	1,529,427	53,214	36,718	143,261	1,959,006	16.84	34.41	188,877
LEAVENWORTH		00453	4,085.0	10,864,875	7,408,757	946,037	8,354,794	10,864,875	3,171,718	1,634,000	5,432,438	626,719	313,360	1,485,473	8,865,271	20.28	27.63	510,477
BASEHOR-LINWOOD		00458	1,040.0	3,780,296	2,737,080	211,502	2,948,582	3,568,448	765,996	416,000	2,069,700	316,752	183,716	335,298	3,004,714	40.20	41.23	56,132
TONGANOXIE		00464	1,240.0	4,184,690	3,178,661	227,373	3,406,034	4,062,178	750,663	496,000	2,518,550	296,965	184,118	359,420	3,558,088	29.93	34.51	152,054
LANSING		00469	1,285.0	4,269,567	3,378,717	196,452	3,575,169	4,164,711	723,400	514,000	2,915,298	12,013	8,409	313,068	3,750,775	23.02	34.11	175,606
LINCOLN		053																
LINCOLN		00298	395.0	1,618,311	1,089,839	103,268	1,193,107	1,555,174	463,858	158,800	482,104	451,212	139,876	164,180	944,160	34.79	18.80	-248,947
SYLVAN GROVE		00299	210.0	851,157	604,798	35,439	640,237	851,157	212,339	84,000	374,509	180,309	79,336	57,488	595,333	25.01	18.17	-44,904
LINN		054																
PLEASANTON		00344	383.0	1,719,367	1,467,648	62,746	1,530,394	1,516,339	191,623	153,200	985,620	185,896	120,832	101,817	1,361,469	63.99	29.39	-168,925
JAYHAWK		00346	510.0	2,066,459	1,574,934	76,017	1,650,951	1,959,731	354,931	204,000	1,136,644	264,156	153,210	128,246	1,622,100	30.37	25.37	-28,851
PRAIRIE VIEW		00362	800.0	3,186,968	1,860,294	111,157	1,971,451	2,894,000	523,412	320,000	1,302,300	748,288	336,730	187,283	2,146,313	21.67	10.76	174,862
LOGAN		055																
OAKLEY		00274	450.0	1,949,165	1,023,492	131,078	1,154,570	1,750,136	751,739	180,000	455,035	363,362	94,474	200,733	930,242	29.18	20.70	-224,328
TRIPLAINS		00275	98.5	694,375	132,455	31,912	164,367	422,959	210,819	39,400	101,510	71,230	17,095	45,569	203,574	46.23	48.37	39,207
LYON		056																
NORTH LYON COUNTY		00251	646.0	2,429,201	1,826,154	102,412	1,928,566	2,414,128	456,899	258,400	1,303,629	395,200	213,408	175,472	1,950,909	26.00	22.51	22,343
SOUTHERN LYON COUNTY		00252	488.0	2,020,149	1,475,366	99,965	1,575,331	1,883,529	414,132	195,200	791,082	483,115	202,908	166,799	1,355,989	43.17	23.46	-219,342
EMPORIA		00253	4,310.0	11,461,712	7,502,349	1,211,441	8,713,790	11,461,712	3,690,545	1,724,000	5,043,153	1,004,014	441,766	1,849,700	9,058,619	21.94	24.82	344,829
MARION		057																
CENTRE		00397	290.0	1,422,079	964,934	47,893	1,012,827	1,197,497	330,889	116,000	526,899	223,709	98,432	80,002	821,333	39.41	23.91	-191,494
PEABODY-BURNS		00398	386.0	1,761,569	1,294,323	75,540	1,369,863	1,526,097	347,513	154,400	656,222	367,962	158,224	125,961	1,094,807	48.97	25.09	-275,056
MARION		00408	545.0	2,246,601	1,636,043	135,555	1,771,598	2,079,415	497,094	218,000	810,972	553,349	158,806	221,273	1,466,051	48.50	25.59	-305,547
DURHAM-HILLSBORO-LEHIGH		00410	550.0	2,238,847	1,565,058	118,011	1,683,069	2,096,358	569,129	220,000	775,652	531,577	196,683	205,667	1,398,002	39.96	23.56	-285,067
GOESSEL		00411	215.0	882,742	651,582	34,806	686,388	882,742	189,141	86,000	450,198	157,403	80,276	64,301	680,775	27.68	24.84	-5,613
MARSHALL		058																
MARYSVILLE		00364	910.0	3,324,450	2,202,466	263,041	2,465,507	3,214,220	936,225	364,000	1,221,404	692,591	263,185	409,064	2,257,653	36.38	25.50	-207,854
VERMILLION		00380	595.0	2,319,951	1,735,298	86,163	1,821,461	2,247,095	448,306	238,000	1,325,786	235,003	138,652	149,759	1,852,197	26.24	26.14	30,736
AXTELL		00488	310.0	1,414,400	1,031,800	41,580	1,073,380	1,268,737	266,227	124,000	710,493	168,017	94,090	73,453	1,002,036	36.12	26.35	-71,344
VALLEY HEIGHTS		00498	397.5	1,471,458	1,093,123	82,099	1,175,222	1,471,458	317,242	159,000	706,300	288,916	138,680	128,365	1,132,345	30.27	23.94	-42,877

COUNTY NAME	#	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
DISTRICT NAME	#	FTE ENHOLL 9/15/86	1986-87 GENERAL FUND BUDGET	1986-87 BASIC AID + ADDL GUAR	1986-87 INCOME TAX REBATE	1986-87 TOTAL STATE AID (3 + 4)	1986-87 ESTIMATED STATE SHARED BUDGET	LOCAL EFFORT	1986-87 BASIC AID	PRIMARY STATE AID	UNFUNDED STATE SHARED BUDGET	SUPPLE- MENTAL AID	1.5 % OF TAXABLE INCOME	TOTAL STATE AID UNDER HOUSE BILL 2585 (8,9,11&12)	ESTIMATED MILL RATE	ESTIMATED MILL RATE UNDER SDEA	DIFF (13 - 5)
MCPHERSON	059																
LINDSBORG	00400	780.0	2,757,058	1,876,119	169,836	2,045,955	2,757,058	733,735	312,000	1,047,682	663,641	252,184	283,895	1,895,761	31.00	22.28	-150,194
MCPHERSON	00418	2,290.0	6,492,654	3,640,769	697,414	4,338,183	6,150,940	2,544,262	916,000	2,091,320	599,358	203,782	1,051,932	4,263,034	24.09	22.20	-75,149
CANTON-GALVA	00419	390.0	1,738,495	1,164,176	118,322	1,282,498	1,539,057	520,792	156,000	461,717	400,548	120,164	185,652	923,533	40.74	20.12	-358,965
MOUNDRIE	00423	405.0	1,626,664	1,028,021	119,205	1,147,226	1,589,269	485,460	162,000	508,566	433,243	138,638	187,420	996,624	35.30	24.32	-150,602
INMAN	00448	360.0	1,512,936	1,051,406	79,039	1,130,445	1,440,432	349,196	144,000	532,960	414,276	153,282	133,838	964,080	41.77	25.25	-166,365
MEADE	060																
FOWLER	00225	132.0	834,280	404,679	48,749	453,428	566,808	248,273	52,800	136,034	129,701	31,128	73,855	293,817	45.46	28.81	-159,611
MEADE	00226	394.0	1,679,580	789,175	111,590	900,765	1,551,958	594,131	157,600	356,950	443,277	101,954	163,237	779,741	22.42	11.07	-121,024
MIAMI	061																
OSAWATOMIE	00367	990.0	3,723,282	2,976,252	208,214	3,184,466	3,435,310	609,852	396,000	1,855,067	574,391	310,171	330,376	2,891,614	52.11	28.43	-292,852
PAOLA	00368	1,354.0	4,472,437	3,057,153	366,997	3,424,150	4,315,821	1,167,585	541,600	1,855,803	750,833	322,858	574,378	3,294,639	35.71	27.93	-129,511
LOUISBURG	00416	1,040.0	3,645,065	2,847,409	171,144	3,018,553	3,568,448	619,360	416,000	2,176,753	356,335	217,364	271,448	3,081,565	26.38	25.62	63,012
MITCHELL	062																
WACONDA	00272	585.0	2,110,739	1,484,849	118,307	1,603,156	2,110,739	544,527	234,000	970,940	361,272	166,185	190,118	1,561,243	26.97	22.68	-41,913
HELOIT	00273	822.0	3,098,085	2,093,308	228,370	2,321,678	2,959,545	849,353	328,800	1,065,436	715,956	257,744	353,155	2,005,135	38.50	24.43	-316,543
MONTGOMERY	063																
CANEY VALLEY	00436	876.0	3,226,334	2,657,501	132,468	2,789,969	3,117,255	492,978	350,400	2,088,561	185,316	124,162	209,528	2,772,651	26.23	20.75	-17,318
COFFEYVILLE	00445	2,997.0	8,128,194	6,006,031	561,155	6,567,186	8,049,942	2,014,059	1,198,800	4,668,966	168,117	97,508	911,431	6,876,705	18.16	23.28	309,519
INDEPENDENCE	00446	2,365.0	6,318,760	4,184,514	605,776	4,790,290	6,318,760	1,930,922	946,000	2,843,442	598,396	269,278	931,813	4,990,533	22.00	22.85	200,243
CHERRYVALE	00447	662.0	2,655,408	2,262,795	98,479	2,361,274	2,465,698	349,653	264,800	1,676,675	174,570	118,708	168,837	2,229,020	43.10	25.15	-132,254
MURRIS COUNTY	064																
MURRIS COUNTY	00417	965.0	3,522,964	2,656,808	178,424	2,835,232	3,367,290	722,621	386,000	1,649,972	608,697	298,262	295,045	2,629,279	31.68	20.69	-205,953
MORTON	065																
ROLLA	00217	210.0	1,213,970	371,173	50,748	421,921	897,897	1,057,974	84,088	0	-450,593	0	82,308	166,308	16.11	10.90	-255,613
ELKHART	00218	590.0	2,378,414	1,542,064	166,024	1,708,088	2,230,501	1,000,123	236,000	579,930	414,448	107,756	232,767	1,156,453	22.97	10.40	-551,635
NEMAHA	066																
SABETHA	00441	908.0	3,305,656	2,480,258	189,458	2,669,716	3,208,572	722,394	363,200	1,572,200	550,778	269,881	282,283	2,487,564	31.20	21.58	-182,152
NEMAHA VALLEY SCHOOLS B & B	00442 00451	410.0 224.5	1,819,023 1,061,697	1,321,386 871,934	101,715 21,313	1,423,101 893,247	1,607,298 953,939	425,163 129,982	164,000 89,800	626,846 658,218	391,289 75,939	152,603 52,398	171,924 38,712	1,115,373 839,128	53.39 40.92	25.51 28.02	-307,728 -54,119
NEOSHO	067																
ERIE-ST PAUL	00101	1,120.0	3,969,078	3,047,250	159,851	3,207,101	3,773,392	705,886	448,000	2,377,237	242,269	152,629	268,400	3,246,266	27.35	26.22	39,165
CHANUTE PUBLIC SCHOOLS	00413	2,078.0	5,650,435	3,816,646	465,198	4,281,844	5,581,508	1,719,565	831,200	2,567,494	463,249	213,095	750,849	4,362,638	22.80	23.25	80,794
NESS	068																
NES TRES LA GO	00301	92.0	675,634	267,514	30,114	297,628	395,048	326,906	36,800	31,342	-51,618	0	43,468	111,610	29.75	19.12	-186,018
SMOKY HILL	00302	195.0	951,404	590,600	50,952	641,552	837,330	346,194	78,000	226,079	187,057	50,505	77,573	432,157	30.02	15.56	-209,395
NESS CITY	00303	367.0	1,559,953	825,355	145,611	970,966	1,463,739	731,752	146,800	365,935	219,252	54,813	214,925	782,473	24.10	16.62	-188,493
BAZINE	00304	145.0	831,104	508,932	30,488	539,420	622,630	260,549	58,000	193,015	111,066	34,430	48,979	334,424	36.50	19.57	-204,996

COUNTY NAME	#	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
DISTRICT NAME	#	FTE ENROLL 9/15/86	1986-87 GENERAL FUND BUDGET	1986-87 BASIC AID + ADDL GUAR	1986-87 INCOME TAX REBATE	1986-87 TOTAL STATE AID (3 + 4)	1986-87 ESTIMATED STATE SHARED BUDGET	LOCAL EFFORT	1986-87 BASIC AID	PRIMARY STATE AID	UNFUNDED STATE SHARED BUDGET	SUPPLE- MENTAL AID	1.5 % OF TAXABLE INCOME	TOTAL STATE AID UNDER HOUSE BILL 2585 (8,9,11,12)	ESTIMATED MILL RATE	ESTIMATED MILL RATE UNDER SDEA	DIFF (13 - 5)
NORTON	069																
NORTON COMMUNITY SCHOOLS	D0211	735.0	2,932,966	2,212,565	183,603	2,396,168	2,695,951	599,768	294,000	1,186,218	615,965	271,025	282,514	2,033,757	52.88	27.18	-362,411
NORTHERN VALLEY	D0212	196.0	898,937	640,577	40,761	681,338	841,624	200,087	78,400	336,650	226,487	90,595	65,641	571,286	41.13	24.34	-110,052
WEST SOLOMON VALLEY SCHOOL	D0213	134.0	734,114	451,486	39,668	491,154	575,396	175,379	53,600	166,865	179,552	52,070	58,142	330,677	56.53	30.04	-160,477
OSAGE	070																
OSAGE CITY	D0420	620.0	2,417,919	1,892,789	152,898	2,045,687	2,329,483	466,929	248,000	1,071,562	542,992	249,776	234,339	1,803,677	46.62	24.51	-242,010
LYNDON	D0421	330.0	1,405,529	1,068,209	80,187	1,148,396	1,338,513	288,784	132,000	575,561	342,168	147,132	132,722	987,415	51.39	26.57	-160,981
SANTA FE TRAIL	D0434	1,140.0	4,007,944	3,284,380	184,364	3,468,744	3,823,081	613,246	456,000	2,485,003	268,832	174,741	308,075	3,423,819	34.85	28.50	-44,925
BURLINGAME PUBLIC SCHOOLS	D0454	341.0	1,466,883	1,249,254	54,294	1,303,548	1,376,266	182,839	136,400	880,810	176,217	112,779	92,242	1,222,231	47.49	27.79	-81,317
MARAIS DES CYGNES VALLEY	D0456	290.0	1,279,289	1,029,950	54,529	1,084,479	1,197,497	199,396	116,000	622,698	259,403	134,890	89,619	963,207	48.94	25.02	-121,272
OSBORNE	071																
OSBORNE COUNTY	D0392	450.5	1,906,051	1,255,982	112,386	1,368,368	1,751,904	493,485	180,200	613,166	465,053	162,769	177,819	1,133,954	42.92	27.21	-234,414
OTTAWA	072																
NORTH OTTAWA COUNTY	D0239	602.0	2,103,791	1,465,866	146,690	1,612,556	2,103,791	562,535	240,800	757,365	543,091	195,513	231,657	1,425,335	31.22	19.64	-187,221
TWIN VALLEY	D0240	461.0	1,798,126	1,410,950	70,119	1,481,069	1,788,980	294,086	184,400	1,019,719	290,775	165,742	113,234	1,483,095	24.83	19.84	2,026
PAWNEE	073																
FT LARNED	D0495	1,123.0	4,033,210	2,647,249	328,306	2,975,555	3,780,883	1,199,565	449,200	1,285,500	846,618	287,850	506,833	2,529,383	35.73	22.20	-446,172
PAWNEE HEIGHTS	D0496	148.0	965,654	491,549	47,186	538,735	635,512	298,622	59,200	158,878	118,812	29,703	70,249	318,030	46.04	27.99	-220,705
PHILLIPS	074																
EASTERN HEIGHTS	D0324	185.0	753,398	562,415	32,771	595,186	753,398	163,957	74,000	361,631	153,810	73,829	54,093	563,553	28.38	21.10	-31,633
PHILLIPSBURG	D0325	714.0	2,729,497	1,936,499	195,437	2,131,936	2,630,562	788,235	285,600	894,391	662,336	225,194	302,714	1,707,899	35.39	17.62	-424,037
LOGAN	D0326	230.0	1,208,652	736,765	90,857	827,622	974,993	447,028	92,000	243,748	192,217	48,054	113,190	496,992	33.96	16.44	-330,630
POTTAWATOMIE	075																
WAMEGO	D0320	1,175.0	4,172,237	3,307,145	213,184	3,520,329	3,908,532	698,514	470,000	2,306,034	433,984	256,051	354,769	3,386,854	39.04	28.07	-133,475
KAW VALLEY	D0321	1,025.0	3,888,852	1,598,183	191,723	1,789,906	3,528,911	593,774	410,000	1,164,541	1,360,596	448,997	309,815	2,333,353	20.82	9.34	543,447
ONAGA-HAVENSVILLE-W/EATON	D0322	390.5	1,660,445	1,315,737	58,258	1,373,995	1,540,675	241,831	156,200	878,185	264,459	150,742	98,610	1,283,737	37.10	23.68	-90,258
WESTMORELAND	D0323	565.0	2,125,038	1,735,065	84,072	1,819,137	2,125,038	316,635	226,000	1,360,024	222,379	142,323	146,107	1,874,454	23.61	27.36	55,317
PRATT	076																
PRATT	D0382	1,327.0	4,132,145	2,594,422	470,167	3,064,589	4,132,145	1,440,616	530,800	1,404,929	755,800	256,972	706,136	2,898,837	26.72	20.33	-165,752
SKYLINE SCHOOLS	D0438	372.0	1,447,880	943,267	61,710	1,004,977	1,447,880	528,201	148,800	666,025	104,854	48,233	92,947	956,005	17.08	13.65	-48,972
RAWLINS	077																
HERNDON	D0317	72.0	402,697	234,980	13,039	246,019	309,168	104,997	28,800	114,392	60,979	22,562	22,032	187,786	39.09	24.38	-60,233
ATWOOD	D0318	465.0	1,963,695	1,361,977	110,855	1,472,832	1,803,056	483,298	186,000	649,100	484,658	174,477	171,067	1,180,644	41.79	22.81	-292,188
RENO	078																
HUTCHINSON PUBLIC SCHOOLS	D0308	5,187.0	14,267,103	9,014,220	1,708,341	10,722,561	13,932,282	4,935,270	2,074,800	5,712,236	1,209,976	496,090	2,626,148	10,909,274	24.68	25.06	186,713
NICKERSON	D0309	1,475.0	4,744,043	3,537,269	246,061	3,783,330	4,562,957	1,047,564	590,000	2,600,885	324,508	184,970	392,351	3,768,206	24.21	21.82	-15,124
FAIRFIELD	D0310	500.0	2,085,143	1,401,295	103,877	1,505,172	1,925,190	466,960	200,000	750,824	507,406	197,888	167,331	1,316,043	38.20	25.04	-189,129
PRETTY PHAIRIE	D0311	250.0	1,267,786	866,971	66,253	933,224	1,050,625	258,267	100,000	357,213	335,145	113,949	109,690	679,852	65.26	32.60	-253,372
HAVEN PUBLIC SCHOOLS	D0312	1,090.0	3,880,583	2,796,680	190,382	2,987,062	3,697,705	849,490	436,000	1,885,830	526,385	268,456	302,022	2,892,308	28.10	21.99	-94,754

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
		FTE	1986-87	1986-87	1986-87	1986-87	1986-87	1986-87	1986-87	1986-87	UNFUNDED	SUPPLE-	1.5 %	TOTAL	ESTIMATED	ESTIMATED	DIFF	
COUNTY NAME	#	ENROLL	GENERAL	BASIC AID +	INCOME	TOTAL	ESTIMATED	LOCAL	BASIC	PRIMARY	STATE	MENTAL	TAXABLE	STATE AID	MILL	MILL	UNDER	
DISTRICT NAME	#	9/15/86	FUND	ADDL GUAR	TAX	STATE	STATE	EFFORT	AID	STATE	SHARED	AID	INCOME	UNDER HOUSE	RATE	RATE	HOUSE	
			BUDGET		REBATE	AID	BUDGET			AID	BUDGET	AID	INCOME	(8,9,11&12)		ESTIMATED	ESTIMATED	
						(3 + 4)										UNDER	UNDER	
																SDA	SDA	
RENDO	078																	
BUHLER	0	00313	2,155.0	5,730,856	4,124,875	365,841	4,490,716	5,730,856	1,287,554	862,000	3,553,131	28,171	17,466	539,707	4,972,304	15.24	21.32	481,588
REPUBLIC	079																	
PIKE VALLEY		00426	248.0	1,095,497	759,662	55,742	815,404	1,043,128	251,171	99,200	385,957	306,800	113,516	88,661	687,334	41.28	24.99	-128,070
BELLEVALLEY		00427	597.0	2,346,317	1,612,966	145,993	1,758,959	2,253,723	610,935	238,800	833,878	570,110	210,941	235,341	1,518,960	38.08	24.04	-239,999
CUBA		00455	183.5	858,960	606,153	28,263	634,416	787,949	174,738	73,400	370,336	169,475	79,653	50,659	574,048	37.19	26.65	-60,368
RICE	080																	
STERLING		00376	525.0	2,144,461	1,637,248	126,325	1,763,573	2,011,259	437,429	210,000	804,504	559,326	223,730	192,721	1,430,955	49.39	20.33	-332,618
CHASE		00401	198.0	1,088,073	632,649	65,028	697,677	850,212	451,260	79,200	204,051	115,701	27,768	94,419	405,438	29.70	14.68	-292,239
LYONS		00405	734.0	2,884,304	2,121,046	213,869	2,334,915	2,692,848	659,060	293,600	915,568	824,620	280,371	328,813	1,818,352	44.16	17.76	-516,563
LITTLE RIVER		00444	390.0	1,595,569	1,065,354	71,458	1,136,812	1,539,057	502,156	156,000	600,232	280,669	109,461	115,930	981,623	22.46	12.87	-155,189
RILEY	081																	
RILEY COUNTY		00378	475.0	1,778,913	1,367,872	78,752	1,446,624	1,778,913	362,364	190,000	978,402	248,147	136,481	133,264	1,438,147	26.16	23.89	-8,477
MANHATTAN		00383	5,650.0	14,866,450	9,637,203	1,401,719	11,038,922	14,866,450	4,767,677	2,260,000	6,541,238	1,297,535	570,915	2,187,351	11,559,504	21.20	24.52	520,582
BLUE VALLEY		00384	209.0	881,998	517,974	34,101	552,075	881,998	305,387	83,600	414,539	78,472	36,882	59,325	594,346	20.37	24.56	42,271
ROOKS	082																	
PALCO		00269	236.0	1,026,882	570,912	66,744	637,656	997,836	578,328	94,400	239,481	85,627	20,550	98,084	452,515	18.20	10.86	-185,141
PLAINVILLE		00270	533.5	2,148,378	1,305,578	182,105	1,487,683	2,040,301	941,436	213,400	530,478	354,987	92,297	258,383	1,094,558	23.86	13.31	-393,125
STOCKTON		00271	453.0	1,720,983	925,041	127,557	1,052,598	1,720,983	931,526	181,200	447,456	160,801	41,808	182,416	852,880	17.65	12.48	-199,718
RUSH	083																	
LACROSSE		00395	380.0	1,767,095	969,680	142,321	1,112,001	1,506,548	694,773	152,000	376,637	283,138	70,785	218,736	818,158	30.88	19.16	-293,843
OTIS-BISON		00403	360.0	1,618,276	1,078,762	85,964	1,164,726	1,440,432	452,922	144,000	432,130	411,380	123,414	140,999	840,543	38.73	19.43	-324,183
RUSSELL	084																	
PARADISE		00399	175.0	937,886	392,455	38,418	430,873	751,450	497,924	70,000	183,526	-34,395	0	58,535	312,061	21.81	16.03	-118,812
RUSSELL COUNTY		00407	1,335.0	5,209,437	2,804,588	482,067	3,286,655	4,274,950	2,155,211	534,000	1,154,237	431,502	116,506	691,849	2,496,592	30.40	19.45	-790,063
SALINE	085																	
SALINA		00305	6,648.0	17,682,151	10,868,358	2,065,891	12,934,249	17,682,151	6,106,661	2,659,200	7,780,146	1,136,144	499,903	3,125,467	14,064,716	20.23	28.05	1,130,467
SOUTHEAST OF SALINE		00306	590.0	2,384,686	1,646,797	104,161	1,750,958	2,230,501	534,693	236,000	1,026,030	433,778	199,538	164,240	1,625,808	30.75	22.37	-125,150
ELL-SALINE		00307	290.0	1,147,101	814,790	41,492	856,282	1,147,101	261,401	116,000	699,732	69,968	42,680	65,268	923,680	18.25	23.74	67,398
SCOTT	086																	
SCOTT COUNTY		00466	1,128.0	3,874,411	2,321,098	286,125	2,607,223	3,793,340	1,041,813	451,200	1,403,536	896,791	331,813	423,016	2,609,565	31.59	28.05	2,342
SEDGWICK	087																	
WICHITA		00259	41,760.0	126,490,622	68,515,519	18,656,986	87,172,505	126,490,622	50,472,156	16,704,000	49,331,343	9,983,123	3,893,418	26,053,724	95,982,485	20.81	28.01	8,809,980
DERBY		00260	4,950.0	13,883,760	10,076,414	851,894	10,928,308	13,295,700	3,720,629	1,980,000	7,595,071	-116,435	0	1,283,786	10,858,857	19.96	18.79	-69,451
HAYSVILLE		00261	3,010.0	8,004,583	6,006,496	462,495	6,468,991	8,004,583	1,585,409	1,204,000	5,215,174	-307,988	0	734,269	7,153,443	15.00	28.83	684,452
VALLEY CENTER PUBLIC SCHOO		00262	1,790.0	5,136,530	3,704,974	347,739	4,052,713	5,099,728	1,120,069	716,000	3,110,834	152,825	93,223	532,582	4,452,639	18.92	33.02	399,926
MULVANE		00263	1,685.0	3,815,230	2,780,010	348,579	3,128,589	3,815,230	993,922	674,000	2,147,308	-103,678	0	539,236	3,360,544	15.00	26.64	231,955
CLEARWATER		00264	890.0	3,109,349	2,153,929	202,792	2,356,721	3,109,349	864,189	356,000	1,243,740	645,420	258,168	303,770	2,161,678	27.71	20.37	-195,043
GODDARD		00265	1,687.5	4,785,227	3,103,433	338,757	3,442,190	4,785,227	1,276,528	675,000	2,775,432	58,267	33,795	487,441	3,971,668	15.77	31.11	529,478

COUNTY NAME	#	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
DISTRICT NAME	#	FTE ENROLL 9/15/86	1986-87 GENERAL FUND BUDGET	1986-87 BASIC AID + ADDL GUAR	1986-87 INCOME TAX REBATE	1986-87 TOTAL STATE AID (3 + 4)	1986-87 ESTIMATED STATE SHARED BUDGET	LOCAL EFFORT	1986-87 BASIC AID	PRIMARY STATE AID	UNFUNDED STATE SHARED BUDGET	SUPPLEMENTAL AID	1.5 % OF TAXABLE INCOME	TOTAL STATE AID UNDER HOUSE BILL (8,9,11&12)	ESTIMATED MILL RATE	ESTIMATED MILL RATE UNDER SDEA	DIFF (13 - 5)
SEDGWICK	37																
MAIZE	D0266	1,575.0	5,140,784	4,175,523	168,366	4,343,889	4,750,058	691,174	630,000	3,428,884	-228,661	0	254,896	4,313,780	34.54	31.63	-30,109
RENWICK	D0267	1,345.0	4,458,352	3,163,024	234,954	3,397,978	4,296,522	853,614	538,000	2,449,018	455,890	259,857	358,747	3,605,622	25.99	26.87	207,644
CHENEY	D0268	528.0	1,808,099	1,268,204	137,468	1,405,672	1,808,099	447,007	211,200	759,402	390,490	164,006	194,058	1,328,666	31.92	23.43	-77,006
SEWARD	88																
LIBERAL	D0480	3,300.0	9,267,093	6,149,269	857,502	7,006,771	8,863,800	2,948,162	1,320,000	3,545,520	1,050,118	420,047	1,283,100	6,568,667	26.11	19.21	-438,104
KISMET-PLAINS	D0483	545.0	2,145,495	1,238,241	113,329	1,351,570	2,079,415	871,663	218,000	748,589	241,163	86,819	166,112	1,219,520	19.87	14.49	-132,050
SHAWNEE	89																
SEAMAN	D0345	3,370.0	8,961,942	6,178,820	648,263	6,827,083	8,961,942	2,636,896	1,348,000	4,839,449	137,597	74,302	1,002,860	7,264,611	19.86	20.92	437,528
SILVER LAKE	D0372	602.5	2,369,958	1,885,342	124,755	2,010,097	2,271,913	399,672	241,000	1,294,990	336,251	191,663	194,050	1,921,703	44.13	31.57	-88,394
AUBURN WASHBURN	D0437	2,900.0	7,677,025	5,194,159	536,643	5,730,802	7,677,025	2,162,393	1,160,000	4,354,632	-251,583	0	786,603	6,301,235	15.00	24.59	570,433
SHAWNEE HEIGHTS	D0450	3,170.0	8,510,639	6,187,731	560,777	6,748,508	8,510,639	1,928,802	1,268,000	5,313,837	-47,866	0	861,112	7,442,949	15.00	24.08	694,441
TOPEKA PUBLIC SCHOOL	D0501	13,832.0	41,916,375	23,802,805	5,799,133	29,601,938	41,916,375	16,255,589	5,532,800	16,766,550	3,361,436	1,344,574	8,593,394	32,237,318	21.31	27.72	2,635,380
SHERIDAN	090																
HOXIE COMMUNITY SCH	LS D0412	565.0	2,055,769	1,349,517	120,411	1,469,928	2,055,769	543,058	226,000	863,423	423,288	177,781	186,113	1,453,317	28.07	24.72	-16,611
SHERMAN	091																
GOODLAND	D0352	1,295.0	4,374,339	2,627,030	312,849	2,939,879	4,187,072	1,315,088	518,000	1,674,829	679,155	271,662	474,461	2,938,952	30.49	28.82	-927
SMITH	092																
SMITH CENTER	D0237	622.0	2,372,955	1,545,821	141,615	1,687,436	2,336,027	658,680	248,800	887,690	540,857	205,526	231,048	1,573,064	33.44	26.05	-114,372
WEST SMITH COUNTY	D0238	209.0	888,689	632,979	36,178	669,157	888,689	196,682	83,600	435,458	172,949	84,745	62,364	666,167	28.49	26.47	-2,990
STAFFORD	093																
ST JOHN-HUDSON	D0349	305.0	1,320,451	838,607	92,446	931,053	1,251,064	382,809	122,000	362,809	383,446	111,199	137,130	733,138	38.10	21.88	-197,915
MACKSVILLE	D0350	402.0	1,676,433	994,095	129,864	1,123,959	1,578,433	670,159	160,800	410,393	337,081	87,641	184,885	843,719	27.28	15.64	-280,240
	D0351	303.5	1,318,362	661,857	78,170	740,027	1,245,746	602,456	121,400	323,894	197,996	51,479	110,888	607,661	21.04	13.83	-132,366
STANTON	094																
STANTON COUNTY	D0452	500.0	2,144,745	1,099,017	125,921	1,224,938	1,925,190	1,138,767	200,000	539,053	47,370	13,264	173,815	926,132	19.14	13.27	-298,806
STEVENS	095																
MOSCOW PUBLIC SCHOOL	D0209	145.0	947,140	0	35,291	35,291	622,630	1,014,953	58,000	0	-618,433	0	49,016	107,016	13.04	13.22	71,725
HUGOTON PUBLIC SCHOOL	D0210	875.0	3,921,680	1,548,687	224,924	1,773,611	3,114,370	2,779,710	350,000	0	-793,933	0	323,173	673,173	19.61	11.44	-1,100,438
SUMNER	096																
WELLINGTON	D0353	1,851.3	5,277,575	3,639,999	429,690	4,069,689	5,186,287	1,382,995	740,520	2,593,144	469,628	234,814	666,338	4,234,816	25.32	28.71	165,127
CONWAY SPRINGS	D0356	363.5	1,544,999	1,030,735	103,732	1,134,467	1,452,110	374,174	145,400	551,802	380,734	144,679	160,738	1,002,619	47.07	31.66	-131,848
BELLE PLAINE	D0357	645.0	2,405,547	1,906,137	139,761	2,045,898	2,405,547	405,654	258,000	1,371,162	370,731	211,317	215,851	2,056,330	36.28	34.65	10,432
OXFORD	D0358	385.0	1,472,902	1,087,422	76,506	1,163,928	1,472,902	349,504	154,000	677,535	291,863	134,257	120,498	1,086,290	28.10	19.75	-77,638
ARGONIA PUBLIC SCHOOL	D0359	195.0	886,247	501,645	56,528	558,173	837,330	256,621	78,000	242,826	259,883	75,366	88,110	484,302	39.91	28.18	-73,871
CALDWELL	D0360	311.0	1,322,403	835,528	79,875	915,403	1,272,261	335,311	124,400	483,459	329,091	125,055	124,710	857,624	40.61	32.43	-57,779
SOUTH HAVEN	D0509	185.0	819,720	539,201	35,520	574,721	794,390	197,040	74,000	341,588	181,762	78,158	56,738	550,484	32.55	26.96	-24,237

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		FTE	1986-87	1986-87	1986-87	1986-87	1986-87		1986-87		UNFUNDED	SUPPLE-	1.5 %	TOTAL		ESTIMATED	
COUNTY NAME	#	ENROLL	GENERAL	BASIC AID +	INCOME	TOTAL	ESTIMATED	LOCAL	BASIC	PRIMARY	STATE	MENTAL	OF	STATE AID	ESTIMATED	MILL	DIFF.
DISTRICT NAME	#	9/15/86	FUND	ADDL GUAR	TAX	STATE	STATE	EFFORT	AID	STATE	SHARED	AID	TAXABLE	UNDER HOUSE	MILL	RATE	(13 - 5)
			BUDGET		REBATE	AID	BUDGET			AID	BUDGET	AID	INCOME	BILL 2585	RATE	UNDER	
						(3 + 4)							(8,9,11&12)	(8,9,11&12)		SDEA	
THOMAS	097																
BREWSTER	D0314	167.0	782,883	360,601	39,760	400,361	717,098	241,545	66,800	250,984	157,769	55,219	55,358	428,361	31.68	32.73	28,000
COLBY PUBLIC SCHOOL	D0315	1,213.0	4,146,677	2,615,114	307,951	2,923,065	3,999,152	1,137,882	485,200	1,599,661	776,409	310,564	471,790	2,867,215	33.12	28.35	-55,850
GOLDEN PLAINS	D0316	176.0	848,399	511,653	44,633	556,286	755,744	207,850	70,400	249,396	228,098	75,272	68,535	463,603	48.18	33.26	-92,683
TREGO	098																
WAKEENEY	D0208	640.0	2,278,458	1,552,603	157,148	1,709,751	2,278,458	816,531	256,000	683,537	522,390	156,717	245,127	1,341,381	25.17	19.34	-368,370
WABAUNSEE	099																
ALMA	D0329	510.0	1,993,713	1,420,865	139,672	1,560,537	1,959,731	486,800	204,000	705,503	563,428	282,834	206,921	1,319,258	38.33	20.75	-241,279
WABAUNSEE EAST	D0330	545.0	2,318,895	1,815,703	87,229	1,902,932	2,079,415	387,892	218,000	1,206,061	267,462	196,128	143,213	1,722,402	42.82	25.70	-180,530
WALLACE	100																
WALLACE COUNTY SCH	D0241	331.0	1,093,740	718,658	62,990	781,648	1,093,740	336,311	132,400	481,246	143,783	63,265	96,434	773,345	20.64	18.25	-8,303
WESKAN	D0242	103.5	514,697	343,885	12,513	356,398	444,429	106,091	41,400	253,325	43,613	24,859	17,916	337,500	32.46	26.75	-18,898
WASHINGTON	101																
NORTH CENTRAL	D0221	184.0	1,031,495	715,213	26,476	741,689	790,096	168,606	73,600	387,147	160,743	78,764	44,874	584,385	50.48	29.37	-157,304
WASHINGTON SCHOOLS	D0222	440.0	1,796,975	1,444,004	77,278	1,521,282	1,714,658	297,166	176,000	925,915	315,577	170,412	131,118	1,403,445	37.52	23.12	-117,837
BARNES	D0223	405.0	1,758,426	1,138,977	94,240	1,233,217	1,589,269	436,758	162,000	524,459	466,052	153,797	157,931	998,187	41.82	25.35	-235,030
REPUBLICAN VALLEY	D0224	408.0	1,737,601	1,283,067	68,605	1,351,672	1,600,090	314,624	163,200	704,040	418,226	184,019	118,194	1,169,453	37.03	19.96	-182,219
WICHITA	102																
LEOTI	D0467	570.0	2,271,441	1,174,916	194,465	1,369,381	2,163,743	817,483	228,000	584,211	534,049	144,193	292,147	1,248,551	30.84	25.40	-120,830
WILSON	103																
ALTOONA-MIDWAY	D0387	338.0	1,466,633	1,154,528	47,376	1,201,904	1,366,013	240,495	135,200	778,627	211,691	120,664	81,470	1,115,961	33.56	21.65	-85,943
NEODESHA	D0461	770.0	2,997,618	2,472,353	136,958	2,609,311	2,803,408	474,847	308,000	1,597,943	422,618	240,892	219,390	2,366,225	39.51	20.97	-243,086
FREDONIA	D0484	912.0	3,154,325	2,368,705	162,851	2,531,556	3,154,325	704,957	364,800	1,640,249	444,319	231,046	272,456	2,508,551	23.87	20.95	-23,005
WOODSON	104																
WOODSON	D0366	550.0	1,895,202	1,331,470	106,904	1,438,374	1,895,202	566,204	220,000	739,129	369,869	144,249	180,131	1,283,509	24.37	15.79	-154,665
WYANDOTTE	105																
TURNER-KANSAS CITY	D0202	3,639.0	10,730,691	8,496,772	454,470	8,951,242	9,774,354	1,978,533	1,455,600	6,340,221	-990,545	0	739,239	8,535,060	34.69	25.44	-416,182
PIPER-KANSAS CITY	D0203	950.0	3,328,781	2,828,849	101,687	2,930,536	3,326,007	414,018	380,000	2,531,989	-95,557	0	156,347	3,068,336	15.31	27.73	137,800
BONNER SPRINGS	D0204	2,000.0	5,866,220	4,229,102	472,739	4,701,841	5,372,000	1,475,097	800,000	2,793,440	303,463	157,801	729,756	4,480,997	38.90	28.76	-220,844
KANSAS CITY	D0500	22,276.0	67,473,781	51,857,136	5,326,530	57,183,666	67,473,781	14,667,720	8,910,400	34,411,628	9,484,033	4,836,857	8,365,973	56,524,858	29.91	26.47	-658,808
STATE TOTALS		391,397.5	1,269,094,080	820,160,773	112,999,966	933,160,739	1,226,102,480	384,929,106	156,559,000	554,026,370	114,104,453	56,070,972	166,539,324	933,195,666	9,648.09	7,112.11	34,927

MEMORANDUM

Kansas Legislative Research Department

July 25, 1985

H.B. 2585 — THE SCHOOL DISTRICT FINANCE ACT

H.B. 2585 proposes to replace the School District Equalization Act, passed in 1973, with the new School District Finance Act. Following is a summary of the main provisions of H.B. 2585, as introduced in the 1985 Session.

BUDGETARY CONTROLS

There appears to be some confusion regarding the policy on budget controls in H.B. 2585. On the one hand, it appears that an effort has been made to continue in effect the approach to budget controls contained in the School District Equalization Act. On the other hand, it would appear that some major new restraints are imposed.

In any event, financial restraints are imposed by law on expenditures from the general fund of school districts by budgetary controls and not by limitations on the property tax levy or tax rate for such fund.* The bill allows school boards to levy whatever amount may be required to finance the legally adopted budget, after taking into account anticipated receipts to the general fund from other sources.

For purposes of applying budget controls, school districts are placed in five enrollment categories. These categories, which are explained in the following discussion of the computation of the state-shared budget, are designed to give recognition to the fact that expenditures per pupil vary somewhat with enrollment. For example, per pupil expenditures tend to be substantially higher in the small enrollment districts than in other districts. Also, the largest enrollment districts (10,000 or more) tend to have higher per pupil expenditures than other districts in Kansas considered to be large due to their enrollments (e.g., 2,000 to 9,999).

Basic Budget Controls**

H.B. 2585 provides that a school district may increase its general fund budget per pupil to the lesser of the "determinable percentage" (10 percentage points above 105 percent, e.g., 115 percent) of the amount it budgeted per pupil for the preceding school year or 105 percent of the median budget per pupil in the previous year of all districts in its enrollment category. Any district, however, may budget up to 105 percent of its budget per pupil in the preceding year. In the third enrollment category, the median budget per pupil is an amount determined by a linear transition between the median budget per pupil of districts having enrollments of less than 400 and the median of districts in the fourth enrollment category.

* There are no statutory budget controls applicable to other funds of a district.

** H.B. 2585, Sec. 18 — Same as School District Equalization Act.

A school district also may increase its general fund budget by the amount of either or both the social security and utilities (water, heat, electricity) expenditures in the preceding year, less an amount equal to the budget per pupil percentage increase that year times the actual social security or utilities expenditures, as the case may be, in the second preceding year.

Election to Exceed Basic Budget Limitation*

Any school district, in any year, is allowed to exceed the basic statutory limitation on its legally adopted budget by any amount approved by the electors.

Enrollment Decline*

If the enrollment of a district in the current school year has declined by less than a specified percentage from the enrollment in the preceding school year, the amount which the district may budget and expend may be computed on the basis of the enrollment in the preceding year. If the enrollment of the district in the current year has declined more than the specified percentage from the enrollment in the preceding year, the amount which the district may budget and expend is computed on the basis of the enrollment in the preceding year, less the number of pupils by which the enrollment decrease in the current year exceeds the applicable specified percentage. The specified percentages are: 10 percent for districts in the two smallest enrollment categories (Under 200 and 200-399) and 4 percent for districts in the two largest enrollment categories. The percentage applicable to districts in the third enrollment category ranges between 4 percent and 10 percent, in accord with a linear transition schedule prepared annually by the State Board of Education.

(A district may appeal to the State Board of Tax Appeals to retain expenditure authority under its adopted budget if such budget was based on a decline in enrollment within the applicable percentage limitation, but, due to extraordinary circumstances, the actual decrease was more than anticipated. See No. 4 under "Appeals", below.)

Accumulation of Budget Authority*

If a district does not budget in any year or years the full amount allowable under the basic limitations, excluding the election provision, the accumulated difference may be added to its legal budget of operating expenses for a later year, provided the total increase does not exceed the "determinable percentage" of its budget per pupil in the preceding school year. That is, the budget per pupil increase in the current year over the preceding year may not exceed an amount equal to 10 percentage points above the budget "floor" for the current school year. This provision is intended to make it unnecessary for a district to budget the full amount allowable in each year, when such amount is not needed at the time, in order to protect the district's budget base for the future.

Appeals*

The present law with respect to appeals to the State Board of Tax Appeals is retained. The State Board of Tax Appeals may authorize a school district to increase

* H.B. 2585, Sec. 18 — Same as School District Equalization Act.

its legally adopted budget of operating expenses or its expenditures upon a finding by the Board that one or more of the following cause an increase in operating expenditures greater than the district is permitted to budget or expend under the budget controls:

1. Construction of new or additional school facilities.
2. Requirements of law to provide special education.
3. Requirements of law to provide transportation of students.
4. Unusual occurrences affecting enrollment. (Enrollment decreases must be the result of extraordinary circumstances.)
5. Increases in rates or charges for supplying water, heat, or electricity.
6. Payment of compensation to a certificated elementary guidance counselor, which compensation was not budgeted in the preceding year.
7. Establishment or enhancement of bilingual education programs.
8. Maintenance of a program established under federal law and financed in full or in part by federal funds.

All of the appeals except reason 4 must be approved by the Board of Tax Appeals prior to the adoption of the budget. Appeals resulting from unusual occurrences affecting enrollments are made after the budget has been adopted and school has begun; these appeals request authority to spend funds that have been budgeted in accord with budgetary constraints of the law.

Additional budget authority approved by the Board of Tax Appeals is for a district's general fund and becomes part of the budget base to which the allowable increases are applied in succeeding years. However, if an appeal is granted to finance program expenditures which must be made from a separate fund, such as the special education or transportation fund, an amount equal to the amount of such appeal must be transferred from the general fund to said separate fund. Amounts obtained by a district after an appeal must be budgeted and spent for the purpose for which the increase was granted.

Legally Adopted Budget of Operating Expenses*

The term is defined to mean the amount legally authorized for operating expenses in the general fund of a district and is an amount which is equal to the greater of (1) the amount legally budgeted in the general fund of the district in the preceding school year or (2) the amount of the state-shared budget of the district in the current school year.

It is not clear how this Section 2 of H.B. 2585 works in connection with Section 18 and related provisions of existing laws which are not changed. If Section 2 is

* H.B. 2585, Sec. 2. This approach is new.

controlling, then any district having a budget per pupil in the preceding school year greater than the state-shared budget would be frozen at the prior year's level and any district having budget per pupil computed to be less than the state-shared budget would be governed by the state-shared budget level. Further, it is not clear how school district budgets will increase from year to year. It appears that this provision is designed to rapidly force districts in the same enrollment category to have more nearly equal spending levels.

The provisions of Section 2 and Section 18 do not appear to be designed to accomplish quite the same purposes, yet both are a part of the bill.

DETERMINATION OF STATE-SHARED BUDGET

In addition to usage of the state-shared budget for budget control purposes (discussed above), the state-shared budget also is used in the computation of primary and supplemental state aid.

The state-shared budget of a district is the product of its per pupil guarantee and its September 15 enrollment in the current year. The per pupil guarantee of a district is the median budget per pupil in the district's enrollment category. There are five enrollment categories. Three of these are set forth specifically in H.B. 2585: under 200, 200-399, and 10,000 and over. The State Board of Education annually determines two enrollment categories applicable to districts having from 400 to 9,999 enrollment, based on an analysis of enrollments and budgets per pupil. The applicable medians are computed as follows:

<u>Enrollment Category</u>	<u>Applicable Median</u>
1. Under 200	The median budget per pupil of districts in the second enrollment category
2. 200-399	A linear transition that begins with the median budget per pupil of districts in the second enrollment category and ends with the median budget per pupil in the 400-499 enrollment interval.
3. 400 — Determined by State Board of Education	A linear transition that begins with the median budget per pupil in the 400-499 enrollment interval and ends with the median budget per pupil in the fourth enrollment category.
4. Determined by State Board of Education — 10,000	The median budget per pupil in the fourth enrollment category.
5. 10,000 and Over	The median budget per pupil in the fifth enrollment category.

GENERAL STATE AID

Prior to a discussion of the three types of general state aid contained in H.B. 2585, it is helpful to become familiar with two features of the plan — the composite wealth factor and local effort.

Composite Wealth Factor

An equalization feature of H.B. 2585 is the allocation of a portion of the state aid to school districts inversely to wealth by the use of a composite wealth factor. The composite wealth factor (CWF) uses the district's assessed valuation (supplemental) per pupil (DAVPP-S) and the district's taxable income per pupil (DTIPP) as the indicators of local wealth. These indexes are shown below:

<u>DAVPP-S</u>		<u>Index</u>	<u>DTIPP</u>		<u>Index</u>
Under	\$10,000	.80	Under	\$10,000	.80
\$ 10,000	to \$ 11,999	.78	\$10,000	to \$ 11,899	.78
12,000	to 13,399	.76	11,900	to 13,099	.76
13,400	to 14,299	.74	13,100	to 13,799	.74
14,300	to 15,799	.72	13,800	to 14,099	.72
15,800	to 17,499	.70	14,100	to 14,499	.70
17,500	to 17,999 ^a	.68	14,500	to 15,299	.68
18,000	to 18,999	.66	15,300	to 15,699	.66
19,000	to 19,999	.64	15,700	to 16,199	.64
20,000	to 20,999	.62	16,200	to 16,799	.62
21,000	to 23,499	.60	16,800	to 17,099	.60
23,500	to 25,249	.58	17,100	to 17,399	.58
25,250	to 26,799	.56	17,400	to 17,799	.56
26,800	to 28,999	.54	17,800	to 18,199	.54
29,000	to 29,999	.52	18,200	to 18,599	.52
30,000	to 31,999	.50	18,600	to 19,299	.50
32,000	to 33,999	.48	19,300	to 19,999	.48
34,000	to 35,999	.46	20,000	to 20,199 ^a	.46
36,000	to 37,999	.44	20,200	to 20,499	.44
38,000	to 40,999	.42	20,500	to 20,999	.42
41,000	to 44,999	.40	21,000	to 21,499	.40
45,000	to 47,999	.38	21,500	to 21,899	.38
48,000	to 53,999	.36	21,900	to 22,399	.36
54,000	to 60,999	.34	22,400	to 22,799	.34
61,000	to 67,999	.32	22,800	to 23,299	.32
68,000	to 81,999	.30	23,300	to 23,999	.30
82,000	to 92,999	.28	24,000	to 25,299	.28
93,000	to 111,999	.26	25,300	to 26,999	.26
112,000	to 135,999	.24	27,000	to 28,399	.24
136,000	to 199,999 ^b	.22	28,400	to 32,999 ^b	.22
200,000	and over	.20	33,000	and over	.20

a. Smallest interval within the .20 to .80 index range contained in the schedule.

b. Largest interval within the .20 to .80 index range contained in the schedule.

The CWF of a district is determined by dividing by two the sum of its DAVPP-S and DTIPP index factors. Three especially noteworthy features of the indexes are:

1. The DAVPP-S uses actual assessed valuation rather than adjusted valuation.* The advantages and disadvantages of either approach have been widely discussed.
2. Both the DAVPP-S and DTIPP intervals are irregular. Within the upper and lower limits of the scales, the DAVPP-S intervals range from \$499 DAVPP-S to \$63,999 DAVPP-S; the DTIPP intervals range from \$199 DTIPP to \$4,599 DTIPP. It has been explained by the proponents of H.B. 2585 that irregular intervals were selected in order to achieve the result of a somewhat more equal distribution of school districts in each interval.
3. The index factor on both the DAVPP-S and the DTIPP scale begins at .80 and ends at .20. These caps result in limitations on the percentage of aid that poorer districts can receive and insure that even the wealthiest districts will receive equalized aid.

Local Effort

A district's local effort is the sum of several revenue resources that are considered under the plan to be "local" resources available for the support of public schools. These local resources are taken into consideration in computing a portion of school district general state aid requirements, as described below under "General State Aid Computations." A district's local effort is the sum of:

1. amount produced by a 15 mill levy on the assessed valuation (basic) of a district (amount excludes state assessed property);
2. district income tax revenue from a 1.5 percent tax on the taxable income of resident individuals;
3. amount credited to the general fund from motor vehicle tax receipts in the prior year;
4. amount credited to the general fund from motor vehicle stamp tax receipts in the prior year;
5. amount credited to the general fund from mineral severance tax receipts in the prior year;

* Adjusted valuation, as used in the School District Equalization Act, is the sum of the assessed valuation of locally-assessed real estate adjusted to a 30 percent assessment level (the level required by Kansas law) and the actual assessed valuation of tangible personal property and state assessed public service companies. The adjustment of locally assessed real property is based upon the annual assessment-to-sales ratio study conducted by the Department of Revenue.

- 6. amount credited to the general fund from industrial and port authority revenue bond payments in lieu of taxes in the prior year; and
- 7. amount of the federally qualified percentage* of district receipts (if any) in the preceding school year** under P.L. 874 (Impact Aid), except amounts for assistance in cases of major disaster and amounts received under the low-rent housing program.

General State Aid Computations

A district's general state aid entitlement is computed in February of the current school year. It consists of the sum of: basic education state aid, primary state aid, and supplemental state aid.

Basic Education State Aid. This is the basic education grant to which all districts would be entitled, i.e., \$400 per pupil times the September 15 enrollment of the district.

Primary State Aid. This is computed by multiplying the state-shared budget of the district by its composite wealth factor. If the amount so produced is equal to or less than the difference between the state-shared budget of the district and the district's local effort plus its basic education state aid (assuming the state-shared budget is the larger figure), the amount of the district's state-shared budget times its composite wealth factor is the primary state aid entitlement. Conversely, if the state-shared budget times the composite wealth factor is more than the difference between the state-shared budget and the district's local effort plus its basic education state aid (assuming the state-shared budget is the larger figure), such difference becomes the primary state aid entitlement:

Example 1

State-Shared Budget	\$1,000,000
Local Effort Plus Basic Education State Aid	-600,000
Subtotal: Amount Unfunded	<u>\$ 400,000</u>
Composite Wealth Factor (.30)	
x State-Shared Budget	<u>300,000</u>
Total: Amount Unfunded	<u>\$ 100,000</u>

Primary State Aid is \$300,000

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- * The federally qualified percentage is an amount determined under federal law (Title I, P.L. 874) and rules and regulations. Basically, the percentage is the result of an annual computation of each school district's percentage of total operating revenues that are "equalized" in accord with federal criteria.
 - ** An exception allows inclusion of federal aid to be received in the current school year if the State Board of Education determines that (1) a district will receive significantly less federal aid in the current year than in the preceding year and (2) inclusion in local effort of such aid received in the preceding year will result in a significant increase in the district's general fund tax levy.

Example 2

State-Shared Budget	\$1,000,000
Local Effort Plus Basic	
Education State Aid	-800,000
Subtotal: Amount Unfunded	<u>\$ 200,000</u>
Composite Wealth Factor (.30)	
x State-Shared Budget	300,000
Total Amount Unfunded	<u>\$ (100,000)</u>

Primary State Aid is \$200,000

Supplemental State Aid. A district qualifies for supplemental state aid if the sum of its local effort, basic education state aid, and primary state aid is less than its state-shared budget. The amount of the supplemental state aid entitlement is determined by multiplying the difference between the state-shared budget and the sum of local effort, basic education state aid and primary state aid by the composite wealth factor. Thus, in Example 1 (above), the supplemental state aid would be \$30,000. (\$100,000 — difference between the sum of the three items and the state-shared budget — times .30 composite wealth factor.) In Example 2 there would be no supplemental state aid because the state-shared budget already is funded at 100 percent.

(The philosophical basis for the supplemental state aid component is unclear. Remember that the composite wealth factor times the state-shared budget basically yields a percentage of the budget that will be funded in the form of primary state aid. Why then, after guaranteeing each district a certain percent of the state-shared budget on the basis of the composite wealth factor, is the composite wealth factor again applied to a portion of the same state-shared budget?)

Distribution of General State Aid

General state aid is distributed directly from the state school finance fund to school districts. School districts are entitled to receive in each of the months of September through January an amount equal to 10 percent of the district's general state aid entitlement in the preceding school year; in each of the months of February through April, 10 percent of the district's current school year's entitlement; in May, 12 percent of the current school year's entitlement; and in June, the full amount of the current year's entitlement less amounts paid in September through May. The September through May payments are made on or after the 20th of the month but not later than the last day of the month. The final payment is made on June 15.

Property Tax Levy

A school district board is authorized to levy an ad valorem tax on the taxable property (supplemental) of the district for financing the portion of the district's legally adopted budget of operating expenses which is not financed from other sources. (State-assessed property is included in the tax base for purposes of this levy.)

Penalty

If a district expends in any school year an amount for operating expenses which exceeds the budget limitations contained in the School District Finance Act, the excess shall be deducted from state aid payable to the district from the State School Finance Fund during the next school year. (This same penalty is contained in the School District Equalization Act.)

STATE REVENUE SOURCES FOR SCHOOL DISTRICT AID

H.B. 2585 creates a new State School Finance Fund. It is composed of moneys credited to it from a property tax levy on state assessed property; motor vehicle tax receipts; income taxes imposed on banks, savings and loans, trust companies, nonresident individuals, corporations, and fiduciaries; dedicated sales and compensating use tax receipts; and any other amounts appropriated or transferred to the fund by the Legislature.

1. Property Tax. A permanent state tax of 15 mills on all tangible property is imposed. The levy is dedicated to financing of school districts. The proceeds of this levy attributable to state assessed property are credited to the State School Finance Fund. The proceeds of the levy attributable to all other property are distributed to the school district of origin.
2. Motor Vehicle Taxes. Motor vehicle taxes produced as a result of the state-imposed 15 mill tax on tangible property would be deposited in the State School Finance Fund.
3. Financial Institutions. A school district finance tax of 1.5 percent is imposed on the net income of domestic insurance companies, national and state banks and trust companies located or doing business in Kansas, and savings and loan associations doing business in Kansas.
4. Individuals, Corporations, and Fiduciaries under the Kansas Income Tax Act. A school district finance tax of 1.5 percent on Kansas taxable income is imposed on nonresident individuals, corporations, and fiduciaries.
5. Sales and Compensating Use Taxes. The state sales and compensating use taxes are increased from 3 percent to 4 percent, with 25 percent of the revenue collected at the 4 percent rate being deposited to the State School Finance Fund.
6. Legislative Appropriation or Transfers to the State School Finance Fund. This includes any amounts appropriated by the Legislature for the State School Finance Fund or transferred thereto according to law.

In addition, a tax of 1.5 percent is imposed on the taxable income of resident individuals. This revenue is transferred from the State General Fund to the School District Income Tax Fund and is distributed to the school district in which the individual resides.

OTHER SCHOOL DISTRICT FUNDS — TRANSFERS

H.B. 2585 continues the policies of the School District Equalization Act with respect to transfers to and from various special funds of a school district.

The operating expenditures of a school district include the total expenditures and lawful transfers from a district's general fund in a school year (July 1 through June 30). A district may transfer money from its general fund to its transportation, special education, food service, driver training, adult education, adult supplementary education, vocational education, bilingual education, health care services reserve, risk management reserve, school workers' compensation reserve, and disability benefits reserve funds, and, under certain circumstances, to its capital outlay fund. To transfer from the general fund to the capital outlay fund, a district, in its adopted budget for such year, shall have budgeted a capital outlay levy of not less than 3.5 mills. The amounts of such transfers are limited to a maximum of 1 percent of the legally adopted general fund budget of operating expenses in districts having enrollments of 10,000 or more, and 2 percent of such budget in all other districts.* Also, no transfer from the general fund to the capital outlay fund may be made prior to June 1 of a school year. With the exceptions of the risk management and school workers' compensation reserve funds, the law requires that expenditures for the above purposes or programs be made from the respective special funds and not from the general fund. An additional exception is that any district may make capital outlay expenditures for acquisition of equipment and repair of a school building from the general fund.

The law permits a district to transfer back to the general fund from any of its funds, an amount not exceeding the amount transferred to such fund or funds in the current school year.

The law does not authorize transfers to the inservice education fund; it does authorize expenditures for this purpose from the school district general fund.

Several types of expenditures are excluded from the legal definition of "operating expenses," the most significant of which are expenditures: from any fund except the general fund; from fees or charges received as reimbursements to a district for providing clothing, equipment, materials, supplies, etc.; for maintenance of summer

* DeSoto (USD 232) is authorized to request the State Board of Education to waive the 2 percent limit when the Board finds that extraordinary circumstances have caused an enrollment increase which necessitates expenditures for capital outlay that exceed the amount available in the capital outlay fund. In order to qualify for the waiver, DeSoto must have budgeted a capital outlay levy of at least 3.5 mills.

school and student activities which are reimbursed; and from federal grants (except P.L. 874 receipts) which may be expended although not included in the district's budget.

STATE TRANSPORTATION AID

H.B. 2585 would not make any changes with regard to state aid for transportation.

Presently, state aid for transportation is paid to all districts which transport at district expense regularly enrolled pupils who live 2.5 miles or more from the school they attend. Such aid is distributed on the basis of a formula which takes into account per-pupil cost of transportation and the density of the district in terms of pupils transported and square miles of territory in the district, thus recognizing the higher transportation costs in low-density districts.

The aid of a district is 100 percent of actual cost per pupil or 100 percent of the amount per pupil computed under the cost-density formula, whichever is less, multiplied by the number of such regularly enrolled pupils (2.5 miles or more from school) transported or for whom transportation is made available as of September 15 of each year.

Transportation aid is distributed from the State General Fund in four payments: on September 25 and November 25, 25 percent of the amount paid as transportation aid in the preceding school year; on February 25, 25 percent of the amount of the entitlement for the current school year; and on April 25, the entire amount of the district's entitlement for the current school year less the amounts paid in September, November, and February.

APPENDIX I

DEFINITION OF SELECTED TERMS

Legally Adopted Budget of Operating Expenses. This is the amount legally authorized for operating expenses in the district's general fund. It is an amount equal to the greater of (1) the amount legally budgeted in the general fund in the preceding year, or (2) the amount of the state-shared budget of the district in the current year.

State-Shared Budget. This is the amount of the per pupil guarantee of the district times the September 15 enrollment.

Per Pupil Guarantee of a District. This is an amount equal to the median budget per pupil of all districts within the same enrollment category as the district as prescribed by the State Board of Education in accord with H.B. 2585.

Budget Per Pupil.* This is the legally adopted budget of operating expenses divided by the September 15 enrollment.

District Basic Education Grant. This is a state financial grant of \$400 per pupil enrolled in the district on September 15.

State Assessed Property.* This means all real and tangible personal property assessed by the Director of Property Valuation, the valuation of which is certified to or apportioned among taxing districts of the state.

Taxable Property (Basic) of a District. This means all real and tangible personal property, excluding state assessed property, in the district.

Taxable Property (Supplemental) of a District. This means all real and tangible personal property, including state assessed, in the district.

Assessed Valuation (Basic) of a District. This means the assessed valuation of taxable property (basic) of a district in the preceding school year.

Assessed Valuation (Supplemental) of a District. This means the assessed valuation of taxable property (supplemental) of a district in the preceding school year.

District Assessed Valuation (Supplemental) Per Pupil. This means the assessed valuation (supplemental) of a district divided by the September 15 enrollment.

Taxable Income.* This means Kansas taxable income of resident individuals as determined under the Kansas income tax act.

District Taxable Income.* This means the total taxable income of resident individuals of a district on the basis of tax returns filed in the preceding calendar year.

District Taxable Income Per Pupil. This means the district taxable income divided by the September 15 enrollment.

* No change from current law.

Resident Individual.* This has the same meaning as used in the Kansas income tax act.

Local Effort. This means the sum of: (1) an amount equal to the amount that would be produced by a 15 mill levy on assessed valuation (basic) of the district (which excludes state assessed property); (2) the district income tax revenue received in the current school year; (3) the amount credited to the general fund in the preceding school year from industrial and port authority revenue bond payments in lieu of taxes, the motor vehicle tax, the motor vehicle dealer stamp tax, and the mineral severance tax; and (4) the permissible amount of federal impact aid.

Federal Impact Aid.* This means the federally qualified percentage of the amount of such funds the district received (or was entitled to receive if no application was made) in the preceding school year (excluding amounts for assistance in cases of major disaster or amounts received under the low-rent housing program). However, when the State Board of Education determines that a district will receive significantly less impact aid in the current school year than in the preceding one and that this will have a significant impact on the district's general fund tax levy, the anticipated federally qualified amount of impact aid for the current year may be used in determining the local effort of a district.

Pupil.* A "pupil" is a person regularly enrolled in and attending any of grades K through 12 of a school district. A person not enrolled full time shall be counted as that portion of one pupil (to the nearest 1/10) that such pupil's enrollment bears to the minimum school term, which is defined by another law as, at the option of the school district, either (a) 180 six-hour days or 1,080 hours for grades 1-11, (b) 175 six-hour days or 1,050 hours for grade 12, or (c) 180 two and one-half hour days or 450 hours for kindergarten pupils. A kindergarten student is counted as one-half pupil.

A pupil enrolled in an area vocational school or an approved vocational education program or in a postsecondary institution authorized under Kansas law to award academic degrees shall be counted as one pupil (full-time) if the pupil's vocational or postsecondary enrollment and attendance and regular enrollment and attendance in any of grades 9-12 is at least 5/6 time. Otherwise, the pupil shall be counted as that portion of one pupil (to the nearest 1/10) that such pupil's combined vocational or postsecondary and regular enrollment bears to full-time enrollment.

Any pupil enrolled in and attending special education programs provided by a school district shall be counted as one pupil. But the word "pupil" does not include a person enrolled in the district who is provided housing, maintenance, and special education services at a state institution.

General Fund.* This term means the fund of a district from which operating expenses are paid and to which is deposited general state aid (i.e., basic education state aid, primary state aid, and supplemental state aid), revenue from the state and district property tax levy for the general fund, motor vehicle taxes, motor vehicle stamp tax receipts, payments from the school district income tax fund (i.e., income tax revenue), payments from the special county mineral severance tax fund, receipts from the federal government under P.L. 874 (except amounts for assistance in cases of major disaster and amounts received under the low-rent housing program),

* No change from current law.

industrial and port authority revenue bond payments, moneys received from a school district under K.S.A. 72-7105a (which relates to transfers of territory from one district to another district), and such other moneys which are required by law to be deposited in the general fund.

(School districts have a number of funds in addition to the general fund, i.e., bonds and interest, capital outlay, special education, vocational education, transportation, driver training, food service, bilingual education, adult education, adult supplementary education, inservice education, health care services reserve, risk management reserve, school workers' compensation reserve, disability benefits reserve, and others.)

APPENDIX II

1985 H.B. 2585 — SCHOOL DISTRICT FINANCE ACT FORMULA

STATE-SHARED BUDGET MINUS (LOCAL EFFORT PLUS GENERAL STATE AID) EQUALS LOCAL PROPERTY TAX REQUIREMENT

<u>State-Shared Budget</u>	<u>Local Effort</u>	<u>General State Aid</u>	<u>Local Property Tax Requirement</u>
	Sum of:	Sum of:	
1. Median Budget Per Pupil for district's enrollment category <u>times</u> September 15 enrollment.	1. Amount produced by a 15 mill levy on assessed valuation (basic) of a district ^a	1. Basic state aid — \$400 <u>times</u> 9-15 enrollment	1. Amount necessary to fund the state-shared budget after taking local effort resources and general state aid entitlements into account, plus any amount necessary to fund the legally adopted budget of operating expenses of the district if the latter is a larger amount. Levy is applied to the assessed valuation (supplemental) of the district. (Additionally, there is a 15 mill state levy — see "Local Effort.")
	2. District income tax revenue ^b	2. Primary state aid — state-shared budget <u>times</u> composite wealth factor ^{a,b}	
	3. Motor vehicle tax ^c	3. Supplemental state aid — composite wealth factor <u>times</u> portion of state-shared budget remaining (if any) after subtracting local effort, basic state aid, and primary state aid from the state-shared budget.	
	4. Motor vehicle dealer stamp tax ^c		
	5. Mineral severance tax ^c		
	6. Revenue bond in-lieu payments ^c		
	7. Public Law 874 receipts ^d		

a) Five enrollment categories: Under 200, 200-399, two categories as determined by State Board of Education from 400 to 9,999, and 10,000 and over. Linear transition applies to 200-399 and the next largest enrollment category.

a) Amount excludes state assessed property. A statewide 15 mill levy is imposed on all tangible property in the state. The proceeds, except those applicable to state-assessed property, are returned to the district.

b) 1.5 percent tax on the taxable income of resident individuals is returned to the district.

c) Amount of prior year's receipts from this source credited to the general fund.

d) Applicable amount determined under federal rules and regulations based upon a ratio of USD revenues that are "equalized."

a) Sum of local effort, primary state aid, and basic state aid may not exceed state-shared budget.

b) Composite wealth factor is determined by dividing by two the sum of the index numbers derived from the district assessed valuation (supplemental) per pupil and the district taxable income per pupil schedules.

Note: H.B. 2585 provides that the legally adopted budget of operating expenses is the amount legally authorized for operating expenses in the general fund of the district or is an amount which is equal to the greater of (1) the amount legally budgeted in the district's general fund in the preceding school year, or (2) the amount of the state shared budget of the district for the current school year. At the same time, the bill provides for 105 percent to 115 percent budget controls and states, among other things, that "... any district may budget and expend for operating expenses per pupil not more than 105 percent of its budget per pupil in the preceding school year." It would appear that additional clarification regarding budget controls is needed.