

MINUTES OF THE House COMMITTEE ON EDUCATION

The meeting was called to order by Chairman Denise Apt at
Chairperson

3:35 a.m./p.m. on January 20, 1987 in room 519-S of the Capitol.

All members were present except:

Committee staff present: Avis Swartzman, Revisor of Statutes' Office
Ben Barrett, Legislative Research
Carolyn Rampey, Legislative Research
Thelma Canaday, Secretary to the Committee

Conferees appearing before the committee:

Ben Barrett, Legislative Research

Dale Dennis, State Department of Education

Chairman Apt called the meeting to order and introduced Ben Barrett who gave a review of how the basic aid formula works (Attachment I). He then referred to the Summary of School District General Fund Budget, General State Aid and Income Tax Rebate and General Fund Property Tax increases for Selected Years (Attachment II), and answered questions from the committee in reference to both of these handouts.

Dale Dennis presented Form 150 (Attachment III) and explained how this form is used by school district officials and county clerks to compute the legal maximum budget. An additional form (Attachment IV) was then introduced and an explanation given of how to compute the estimated general state aid. An Adjusted Valuation Computation Sheet (Attachment V) using the Perry Public Schools as a sample was handed out and explanation given. In conclusion a handout was distributed (Attachment VI) showing County ratios from 1981 through 1986 comparing the urban and rural ratios.

Both Ben Barrett and Dale Dennis responded to questions from the committee throughout their presentations.

Chairman Apt announced an invitation has been extended to the Education Committee for a banquet given by Schools for Quality Education. Members are requested to reserve February 11, 1987 for that event.

A motion was made and seconded to approve the minutes of the last meeting.

Chairman Apt adjourned the meeting at 4:50. The next meeting will be January 21, 1987 at 3:30.

BASIC GENERAL STATE AID FORMULA 1986-87

(Ignoring the "Grandfather" Clause)

$$\begin{array}{r}
 \text{USD} \\
 \text{General} \\
 \text{Fund} \\
 \text{Budget}
 \end{array}
 \begin{array}{l}
 \text{Minus} \\
 \left[\begin{array}{l}
 \text{District} \\
 \text{Wealth}^a
 \end{array}
 \times \begin{array}{l}
 \text{Local}^b \\
 \text{Effort} \\
 \text{Rate}
 \end{array}
 \right]
 \end{array}
 + \begin{array}{l}
 \text{85\% of} \\
 \text{Income} \\
 \text{Tax} \\
 \text{Rebate}^c
 \end{array}
 + \begin{array}{l}
 \text{P.L.} \\
 \text{874}^d \\
 \text{Receipts}
 \end{array}
 + \begin{array}{l}
 \text{Motor} \\
 \text{Vehicle} \\
 \text{Tax}^e
 \end{array}
 + \begin{array}{l}
 \text{Motor} \\
 \text{Vehicle} \\
 \text{Dealer} \\
 \text{Stamp} \\
 \text{Tax}^e
 \end{array}
 + \begin{array}{l}
 \text{Revenue} \\
 \text{Bond} \\
 \text{In-Lieu} \\
 \text{Payments}^e
 \end{array}
 \begin{array}{l}
 \text{Equals} \\
 \text{General} \\
 \text{State} \\
 \text{Aid}
 \end{array}$$

a) Sum of adjusted property valuation and resident taxable income in the USD for the most recent year both such figures are available.

b)	DISTRICT'S BUDGET				ESTIMATED 1986-87 BPP "NORMS"		
	PER PUPIL (BPP)		LOCAL				
	BPP "NORM" FOR	x 1.755% (EST.)*	= EFFORT		"NORM"		
	THE DISTRICT'S		RATE		ENROLLMENT (E)	BPP	ADJUSTMENTS
	ENROLLMENT CATEGORY				Under 200	\$ 4,427	NONE
					200 - 399	4,427	\$1.920 (E-200)
					400 - 1,999	4,043	.838 (E-400)
					2,000 - 9,999	2,702	NONE
					10,000 and Over	3,068	NONE

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

c) Twenty percent of resident individual income tax liability after credits, except credits for income taxes paid to another state, withholding, and estimates.

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

e) Amount of prior year's receipts from these sources credited to the USD general fund.

K86-120/BFB

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

(Amounts in Millions)

School Year	General Fund Budget Control Range	General Fund Budget Increase Over Prior Year ¹		General State Aid and Income Tax Rebate Increase Over Prior Year		General Fund Property Tax Increase Over Prior Year ²		
		Amount	Percent	Amount	Percent	Estimated ³	Actual	Estimate Exceeds Actual: Difference
1976-77	7%-15%	\$50.3	9.6%	\$26.3	11.8%	\$21.0	\$23.9	(2.9)
1977-78	5%-15%	41.7	7.3	3.3	1.3	42.0	45.8	(3.7)
1978-79	6%-15%	56.0	9.1	31.2	12.4	24.0	11.7	12.3
1979-80	6%-16%	54.1	8.1	54.4	19.1	11.0	(6.0)	17.0
1980-81	9%-19%	84.1	11.6	36.8	10.9	73.0	27.6 ^a	45.4
1981-82	5%-15%	64.3	7.9	28.9	7.7	41.7	81.0 ^a	(39.3)
1982-83	6.25%-12.5%	82.0	9.4	21.8	5.4	36.5 ^b	20.7	15.8
1983-84	5%-15%	76.4	8.0	38.9	9.1	58.0	48.4	9.6
1984-85	6%-10%	97.4	9.4	48.0	10.3	49.8	34.5	15.3
1985-86	5%-15%	102.2	9.0	37.4	7.3	82.3	60.4	22.0
1986-87 (Est.)	2%-3.5%	57.2	4.6	(5.6)	(1.0)	29.3 ^c	19.0	10.3

1. For the years 1976-77 and 1977-78, includes special fund tax levies eliminated in 1978 in order to make the budget data comparable to that for years after 1977-78.
2. In 1978, six special tax levies were eliminated and, in effect, were made part of the general fund levy.
3. The estimates assume that school districts will use the full amount of the budget authority that is authorized. In fact, this does not always occur. Also, school districts sometimes underspend the budget which results in an increased cash balance that can offset somewhat the property tax requirement for the next year. Sometimes a school district will reduce its revolving fund, which has the effect of utilizing the cash balance to fund a portion of the current year's budget. This results in less of a property tax requirement than otherwise would be necessary for the year such an action is taken, but, in subsequent years, tax levies may be increased above amounts that otherwise would have been required in order to replenish the revolving fund. These are the main reasons for differences between estimated and actual general fund property taxes under a proposed school finance plan. Other factors affecting the estimates are relatively minor in nature. For 1985-86, the computed amount was \$82.3 million, but a more practical view, expressed at the time, was that the actual increase probably would be in the range of \$50 million.
 - a. Legislation was enacted in 1979 changing the method of taxing motor vehicles from treatment as personal property subject to the local ad valorem property tax to a special tax based on value and subject to the countywide average mill levy for the preceding year. School districts receive a proportionate share of this tax. The first distributions of the tax were made in calendar year 1981. Due to difficulties associated with implementation of this program, receipts in that year were smaller than anticipated. As a consequence, distributions of this tax were greater in 1982 than would otherwise have occurred.
 - b. Estimated prior to the lapse in 1983 of \$16.1 million in general state aid. At that time, the property taxes for 1982-83 already had been levied.
 - c. Estimated prior to the lapse in 1987 of \$17.3 million in general state aid. At that time, the property taxes for 1986-87 already had been levied.

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

January 16, 1987

B87-17/BFB

FORM 150

1986-87

ESTIMATED LEGAL MAXIMUM BUDGET FOR UNIFIED SCHOOL DISTRICT NO. 343
(K.S.A. 72-7055 as amended)

This form is to be used by school district officials and county clerks to compute the legal maximum budget. It may be filed with the Kansas State Department of Education. Attach one copy of this completed form to the "U.S.D. Budget Form" to be filed with the county clerk on or before August 25, 1986.

- 1. (A) 103.5% of the 1985-86 budget per pupil (1985-86 budget per pupil 3772.76 x 103.5%) = \$ 3,904.81
- 2. 102% of median budget per pupil for your enrollment category for 1985-86 (See Table I, page 2 3,809.87 x 102%) = \$ 3,886.07
- 3. 1986-87 proposed legal maximum budget per pupil (line 1 or 2 whichever is less). = \$ 3,886.07
- 4. 102% of 1985-86 budget per pupil (1985-86 BPP 3,772.76 x 102%) = \$ 3,848.22
- 5. Line 3 or 4, whichever is higher = \$ 3,886.07
- 6. (B) Estimated legal maximum budget equals line 5 3,886.07 x estimated enrollment 9-20-86 812.0 = \$ 3,155,489
- 7. (B) Estimated legal maximum budget equals line 5 3,886.07 x Actual (or adjusted) enrollment 9-15-85 807.0 .
(Actual 9-15-85 enrollment must be adjusted downward if estimated 9-20-86 enrollment is below the specified percentage decline) see footnote B on page 3, line 5. = \$ 3,136,058
- 8. (C) Estimated legal maximum general fund budget line 6 or 7 (whichever is higher) = \$ 3,155,489
- 9. Amount of unused budget authority (from form 150 a) = \$ 15,217
- 10. (D) 1985-86 Social Security paid from general fund. = \$ 146,384
- 11. (D) 1984-85 Social Security paid from general fund. = \$ 125,429
- 12. Percent of general fund budget per pupil increase 1985-86 over 1984-85 (See page 4) 150% times line 11 125,429 = \$ 18,814
- 13. Subtotal (line 11 plus line 12) = \$ 144,243
- 14. (E) Total Social Security budget increase (line 10 minus line 13) \$ 2,141

Form 150 continued

- 15. 1985-86 general fund expenditures for water, heat, and electricity = \$ 130,200
- 16. 1984-85 general fund expenditures for water, heat, and electricity = \$ 124,000
- 17. Percent of general fund budget per pupil increase 1985-86 over 1984-85 (See page 4 15.0% times line 16 124,000) . . = \$ 18,600
- 18. Subtotal (line 16 plus line 17) = \$ 142,600
- 19. (E) Total water, heat, and electricity expenditures budget increase (line 15 minus line 18). = \$ - 0 -
- 20. 1985-86 general fund expenditures for insurance = \$ 76,634
- 21. 1984-85 general fund expenditures for insurance = \$ 45,106
- 22. Percent of general fund budget per pupil increase 1985-86 over 1984-85 (See page 4 15.0% times line 21 45,106) . . = \$ 6,766
- 23. Subtotal (line 21 plus line 22). = \$ 51,872
- 24. (E) Total insurance expenditures budget increase (line 20 minus line 23). = \$ 24,762
- 25. (F) Amount authorized by State Board of Tax Appeals = \$ - 0 -
- 26. Amount authorized by Election 1986-87 = \$ - 0 -
- 27. Total estimated legal maximum general fund budget (line 8 + 9 + 14 + 19 + 24 + 25 + 26) (Total legal maximum budget per pupil increase may not exceed 3.5% of the BPP for prior year - Include lines 8 and 9 only -- line 14, 19, 24, 25 and 26 are in addition to this 3.5% limitation) = \$ 3,197,609

Table I

<u>Enrollment of District</u>	<u>1985-86 Median BPP</u>	<u>Adjustment</u>
0 - 399.9	4,210	
400 - 1,999.9	4,210 minus	.983125 (E-400)
2,000 - 9,999.9	2,637	4210 - .983125 (807.0 - 400)
10,000 and over	2,997	4210 - .983125 (407.0)
		4210 - 400.13
		3809.87

FORM 148

This form is to be used by school district officials and county clerks to compute the estimated general state aid. It may be filed with the Kansas State Department of Education. Attach one copy of this completed form to the School Budget Form to be filed with the County Clerk on or before August 25, 1986.

ESTIMATED STATE AID COMPUTATION - 1986-87 BUDGET

1. (1) Estimated Legally Adopted Budget Per Pupil (Legally Adopted Budget) 3,170,000 ÷ 9/20/86, Enrollment 812.0 = \$ 3,903.94
2. Local Effort Rate = Dist. Budget Per Pupil (Line 1) 3,903.94 ÷ Norm Budget Per Pupil** 3673.54 = (2) 1.062719 x 1.685 = (2) 1.790682 %
3. (1) Legally Adopted Budget (See Line 1 above) = \$ 3,170,000
4. Local Effort Rate (Line 2 ÷ 100) .01790682 x District Wealth (See Pages 3 & 4) 56,126,021 = \$ 1,005,039
5. Estimated Income Tax Receipts (Line 7 Form 152) 173,377 x 85%. = \$ 147,370
6. Actual Receipts for P.L. 874, 7/1/85 to 6/30/86 (or receipts district was entitled to receive if no application was made) 7,865 x 93.3 % from page 2 = \$ 7,338
7. Prior year's receipts from motor vehicle tax (General Fund only - 7/1/85 to 6/30/86). = \$ 146,805
8. Prior year's receipts from dealer inventory stamp tax (General Fund only - 7/1/85 to 6/30/86) . . . = \$ 1,438
9. Prior year's receipts in lieu of tax payments from IRB's (General Fund only - 7/1/85 to 6/30/86). = \$ - 0 -
10. Total Deductions (Line 4 + 5 + 6 + 7 + 8 + 9) = \$ 1,307,990
11. PROPOSED STATE AID FOR DISTRICT (Line 3 - Line 10) (Do not enter if a negative amount.) = \$ 1,862,010
12. Computed State Aid under Grandfather Clause (Gen. State Aid per pupil 1972-73 - See pages 5 & 6) 217 x 9/20/86 Enrollment (same as Line 1) 812.0 = \$ 176,204
13. Proposed State Aid under Grandfather Clause (Multiply Line 12 by 100 %) (Listed below based on your 1985 General Fund Mill Rate). = \$ 176,204
14. Estimated General State Aid (See Line 11 above) = \$ 1,862,010
15. Estimated Income Tax Receipts (Line 7 Form 152 x 75%) = \$ 130,033
16. Sub-Total (Line 14 + 15). = \$ 1,992,043
17. Estimated State Aid under Grandfather Clause (Line 13 - Line 16) (Do not enter if a negative amount.) = \$ - 0 -
18. Estimated State Aid 7/1/86 to 6/30/87 (Line 11 + 17). = \$ 1,862,010
19. Estimated State Aid for 7/1/87 to 12/31/87 (40% of Line 18) = \$ 744,804

Enrollment of The District	Norm Budget** Per Pupil	Adjustment	1985 Gen. Fund Mill Rate	% of Entitlement	1985 Gen. Fund Mill Rate	% of Entitlement
0- 199.9	\$ 4,342			<u>64.36</u>		
200- 399.9	\$ 4,342	minus 1.675 (E-200)	<u>51.94 - above</u>	<u>100%</u>	45.94 - 46.93	40%
400-1,999.9	\$ 4,007	minus .809375 (E-400)	50.94 - 51.93	90%	44.94 - 45.93	30%
2,000-9,999.9	\$ 2,712	4,007 - .809375 (812.0 * 100)	49.94 - 50.93	80%	43.94 - 44.93	20%
10,000 and over	\$ 3,075	4,007 - .809375 (412.0)	48.94 - 49.93	70%	42.94 - 43.93	10%
(1) Legally Adopted Budget Cannot Exceed Line 27 Form 7-230-150		4,007 - 333.76	47.94 - 48.93	60%	Below - 42.93	0%
(2) Carry to six decimal places		<u>3673.54</u>	46.94 - 47.93	50%		

ATTACHMENT IV
House Education 1-20-87

1986-87 DISTRICT WEALTH

(1 YEAR AVERAGE)

PERRY PUBLIC SCHOOLS

USD NO. D0343

1. 1985 ADJUSTED VALUATION.....	37,895,288
1. 1985 TAXABLE INCOME.....	18,230,733
DISTRICT WEALTH (LINES 1+2)...	56,126,021

ADJUSTED VALUATION COMPUTATION SHEET

U.S.D. # 343

	Assessed Valuations			Adjusted Valuations
<i>1985</i>				
<i>Co. Jefferson</i>				
Urban R.E.	952,420	X	30/8.46 =	3,377,375
Rural R.E.	3,666,615	X	30/2.02 =	15,669,295
Personal	2,340,335		=	2,340,335
Oil & Gas	- 0 -		=	- 0 -
P.S.C.	1,917,179		=	1,917,179
County Total	8,876,549			23,304,184
<i>Co. Douglas</i>				
Urban R.E.	364,680	X	30/8.67 =	1,261,869
Rural R.E.	2,160,670	X	30/5.47 =	11,850,110
Personal	364,840		=	364,840
Oil & Gas	- 0 -		=	- 0 -
P.S.C.	1,114,285		=	1,114,285
County Total	4,004,475			14,591,104
<i>Co. Combined</i>				
Urban R.E.	1,317,100	X	30/	4,639,244
Rural R.E.	5,827,285	X	30/	27,519,405
Personal	2,705,175		=	2,705,175
Oil & Gas	- 0 -		=	- 0 -
P.S.C.	3,031,464		=	3,031,464
County Total	12,881,024			37,895,288
<i>Co.</i>				
Urban R.E.		X	30/	=
Rural R.E.		X	30/	=
Personal			=	=
Oil & Gas			=	=
P.S.C.			=	=
<i>County Total</i>				
<i>Co.</i>				
<i>Grand Total</i>				

County	1981	1982	1984	1985	1986
Allen	6.00	7.96	7.78	7.36	8.16
Urban	10.00	10.00	9.42	9.30	9.40
Rural	5.00	6.75	6.65	6.10	7.20
Anderson	7.00	7.00	7.72	6.83	7.79
Urban	10.00	9.50	8.97	8.80	9.00
Rural	6.00	6.35	7.31	6.26	7.58
Atchison	8.00	6.15	7.02	7.81	7.78
Urban	10.00	9.10	10.85	9.72	12.00
Rural	6.00	4.54	5.03	6.41	5.99
Barber	4.00	5.23	5.00	5.54	5.08
Urban	7.00	5.97	6.21	5.44	5.66
Rural	4.00	5.04	4.71	5.58	4.91
Barton	7.00	6.11	6.14	6.78	7.11
Urban	7.00	7.50	7.05	7.31	7.44
Rural	6.00	5.00	5.32	6.23	6.75
Bourbon	7.00	7.67	7.68	7.83	8.18
Urban	8.00	8.21	8.61	8.93	8.96
Rural	7.00	6.80	7.03	7.44	7.60
Brown	6.00	5.97	6.39	8.00	9.08
Urban	12.00	12.43	12.76	13.47	13.64
Rural	5.00	4.75	5.11	6.64	7.77
Butler	8.00	7.39	7.08	7.30	7.07
Urban	8.00	8.21	7.87	8.37	8.47
Rural	8.00	6.80	6.50	6.54	6.15
Chase	6.00	6.61	7.58	6.84	6.77
Urban	8.00	8.41	9.00	7.62	8.35
Rural	6.00	6.44	7.44	6.76	6.62
Chautauque	3.00	3.86	3.80	3.62	4.05
Urban	6.00	6.36	5.07	5.89	7.00
Rural	3.00	3.50	3.57	3.28	3.63
Cherokee	6.00	6.37	6.26	6.23	7.33
Urban	9.00	9.51	9.50	8.79	8.99
Rural	5.00	5.38	5.26	5.35	6.60
Cheyenne	3.00	4.36	4.74	5.15	6.15
Urban	8.00	10.06	9.64	9.66	9.84
Rural	3.00	3.84	4.22	4.62	5.63
Clark	7.00	5.77	7.63	6.95	8.47
Urban	12.00	14.57	16.16	16.44	15.25
Rural	6.00	5.06	6.80	6.13	7.66
Clay	7.00	7.49	7.12	7.78	8.16
Urban	12.00	13.33	10.79	11.13	12.16
Rural	6.00	5.90	5.87	6.54	6.75
Cloud	7.00	7.38	8.63	8.78	10.35
Urban	14.00	14.18	15.50	12.46	14.73
Rural	5.00	5.38	6.75	7.18	8.46
Coffey	6.00	6.21	5.90	6.24	7.17
Urban	8.00	8.88	7.97	8.18	7.64
Rural	5.00	5.41	5.12	5.56	6.95
Commanche	6.00	5.60	5.45	6.37	7.90
Urban	13.00	13.43	10.08	10.86	16.49
Rural	5.00	4.88	4.88	5.74	6.94
Cowley	7.00	7.56	7.67	7.00	7.75
Urban	9.00	9.48	9.18	9.33	9.34
Rural	6.00	6.30	6.60	5.56	6.58
Crawford	5.00	6.03	6.34	6.28	6.17
Urban	7.00	7.60	7.36	7.40	7.28
Rural	4.00	4.49	5.11	4.97	4.88
Decatur	5.00	4.84	5.37	4.96	6.92
Urban	9.00	8.00	8.22	7.91	8.12
Rural	4.00	4.32	4.85	4.44	6.61
Dickinson	8.00	7.93	8.49	7.77	8.37
Urban	12.00	11.50	10.25	9.93	9.60
Rural	6.00	6.53	7.59	6.74	7.67
Doniphan	6.00	4.35	4.73	4.94	5.94
Urban	11.00	9.40	11.19	10.28	9.50
Rural	5.00	3.50	3.61	3.84	4.94
Douglas	7.00	7.33	7.38	7.52	7.64
Urban	9.00	9.16	8.77	8.76	8.67
Rural	5.00	4.55	4.88	5.13	5.47
Edwards	5.00	5.54	5.57	6.28	7.19
Urban	10.00	10.86	11.45	10.86	10.40
Rural	4.00	4.84	4.83	5.58	6.57
Elk	6.00	6.98	6.39	6.60	8.14
Urban	13.00	14.14	12.40	12.65	10.71
Rural	5.00	6.36	5.85	6.04	7.78
Ellis	4.00	4.95	4.79	4.93	5.48
Urban	6.00	6.15	5.95	5.97	5.96
Rural	3.00	3.66	3.51	3.68	4.71
Ellsworth	7.00	6.66	6.43	6.26	8.31
Urban	10.00	12.38	10.19	11.20	10.81
Rural	6.00	5.92	5.78	5.60	7.82
Finney	9.00	8.09	8.32	8.95	8.28
Urban	10.00	9.10	8.93	8.98	9.38
Rural	8.00	7.29	7.79	8.92	7.12

County	1981	1983	1984	1985	1986
Ford	6.00	6.81	6.95	6.84	7.34
Urban	8.00	8.46	8.23	8.38	8.41
Rural	5.00	5.46	5.82	5.42	6.32
Franklin	5.00	5.69	6.74	7.02	7.40
Urban	8.00	8.87	8.47	9.12	9.23
Rural	4.00	4.16	5.57	5.68	6.14
Geary	10.00	9.33	7.59	8.57	9.24
Urban	11.00	10.83	9.59	9.55	9.63
Rural	7.00	6.59	4.66	6.51	8.20
Gove	4.00	4.49	4.79	5.11	6.69
Urban	7.00	6.74	6.63	6.89	6.69
Rural	4.00	4.26	4.58	4.90	6.35
Graham	3.00	3.71	4.75	4.79	6.56
Urban	7.00	8.28	7.37	6.57	7.30
Rural	3.00	3.20	4.30	4.43	6.36
Grant	6.00	7.63	6.55	6.00	7.83
Urban	9.00	10.31	8.74	9.53	8.89
Rural	5.00	7.04	6.00	5.27	7.52
Gray	6.00	6.99	7.03	6.33	7.18
Urban	10.00	10.57	9.06	8.68	9.00
Rural	6.00	6.46	6.68	5.93	6.84
Greeley	7.00	6.87	7.09	6.95	7.23
Urban	11.00	22.25	15.00	15.79	14.81
Rural	7.00	6.26	6.59	6.43	6.72
Greenwood	5.00	5.87	5.50	5.97	5.99
Urban	10.00	8.81	8.88	8.41	9.55
Rural	4.00	5.27	4.87	5.43	5.51
Hamilton	6.00	5.55	6.45	6.51	7.34
Urban	9.00	17.29	11.33	9.42	8.70
Rural	6.00	5.71	5.90	6.10	7.09
Harper	6.00	5.58	5.39	6.16	7.32
Urban	9.00	9.25	8.81	7.92	9.59
Rural	5.00	4.90	4.74	5.70	6.73
Harvey	7.00	6.89	7.31	7.31	7.36
Urban	9.00	8.84	8.70	8.63	9.00
Rural	5.00	4.97	5.69	5.74	5.51
Haskell	5.00	7.09	5.29	7.20	7.69
Urban	8.00	8.48	8.03	10.43	9.08
Rural	5.00	6.87	4.93	6.74	7.44
Hodgeman	6.00	6.89	7.59	7.77	9.29
Urban	11.00	13.84	19.59	15.84	17.45
Rural	6.00	6.51	7.07	7.32	8.79
Jackson	7.00	5.64	5.68	6.17	6.93
Urban	9.00	9.21	9.33	10.11	10.05
Rural	6.00	4.81	4.83	5.23	6.01
Jefferson	7.00	8.87	7.39	7.56	7.35
Urban	9.00	9.59	8.68	9.30	8.46
Rural	6.00	6.65	7.01	7.08	7.02
Jewell	5.00	5.74	5.58	5.95	7.53
Urban	14.00	16.66	17.00	18.26	18.57
Rural	5.00	5.20	5.05	5.40	6.91
Johnson	7.00	7.10	6.93	6.91	6.81
Urban	7.00	7.27	7.06	7.03	6.91
Rural	5.00	5.09	5.24	5.24	5.21
Kearny	7.00	5.82	6.67	7.10	6.59
Urban	8.00	8.20	8.41	8.00	7.26
Rural	7.00	5.51	6.40	6.94	6.46
Kingman	5.00	5.57	6.21	5.77	6.51
Urban	7.00	8.12	8.25	6.87	7.63
Rural	5.00	5.13	5.81	5.53	6.28
Kiowa	6.00	8.36	7.60	7.35	8.33
Urban	11.00	12.18	10.68	10.78	9.11
Rural	5.00	7.57	6.93	6.64	8.08
Labette	6.00	6.65	7.37	7.89	7.83
Urban	8.00	8.73	8.70	8.82	9.05
Rural	5.00	5.20	6.25	7.03	6.76
Lane	5.00	5.07	5.33	5.32	6.66
Urban	12.00	17.61	16.30	14.10	13.66
Rural	4.00	4.42	4.66	4.90	6.00
Leavenworth	8.00	7.70	7.72	7.24	6.40
Urban	9.00	9.28	9.03	8.73	8.17
Rural	6.00	5.54	5.83	5.25	4.33
Lincoln	7.00	8.21	9.11	9.27	10.43
Urban	10.00	17.00	18.04	19.18	20.30
Rural	7.00	7.53	8.38	8.48	9.60
Linn	7.00	7.61	5.43	7.62	6.63
Urban	10.00	8.95	9.00	10.45	9.52
Rural	7.00	7.35	5.00	3.44	6.25
Logan	5.00	4.86	5.17	5.31	6.73
Urban	9.00	9.50	10.29	8.70	11.21
Rural	4.00	4.21	4.47	4.93	5.97
Lyon	8.00	8.14	8.24	7.93	8.43
Urban	10.00	9.48	9.31	9.00	9.18
Rural	6.00	6.32	6.66	6.35	7.16

County ratios are aggregate ratios. Urban and rural ratios are medians.

County	Ratio					1986
	1981	1982	1983	1984	1985	
Marion	7.00	6.45	6.41	6.74	7.87	
Urban	9.00	8.52	8.28	8.57	8.51	9.30
Rural	6.00	5.97	5.96	6.29	7.67	9.31
Marshall	6.00	6.35	7.15	6.33	7.71	
Urban	12.00	12.50	13.71	12.00	10.93	11.72
Rural	5.00	5.25	5.95	5.28	6.85	8.50
McPherson	7.00	6.90	7.01	7.36	7.36	
Urban	10.00	9.22	9.00	8.68	8.70	8.91
Rural	6.00	5.59	5.75	6.52	6.50	8.26
Meade	7.00	7.13	7.21	7.73	7.49	
Urban	9.00	9.31	9.10	9.28	9.48	11.10
Rural	7.00	6.68	6.81	7.37	7.05	8.92
Miami	5.00	5.79	6.13	6.01	6.67	
Urban	9.00	8.88	9.25	9.39	9.61	9.41
Rural	4.00	4.81	5.13	4.97	5.67	5.68
Michell	6.00	6.08	6.24	7.21	8.83	
Urban	10.00	9.33	9.48	8.49	10.27	13.77
Rural	5.00	5.17	5.31	6.69	8.23	9.45
Montgomery	7.00	6.33	7.51	7.28	8.11	
Urban	9.00	8.76	8.79	9.18	9.65	10.03
Rural	5.00	4.42	6.13	5.53	6.51	6.78
Morris	7.00	5.95	8.96	8.58	8.20	
Urban	8.00	9.90	8.58	8.40	7.64	9.31
Rural	7.00	5.38	9.07	8.63	8.37	11.94
Morton	8.00	6.64	7.99	6.98	8.30	
Urban	9.00	8.81	8.62	8.36	7.78	8.25
Rural	8.00	6.00	7.73	6.48	8.57	5.58
Nemaha	6.00	6.13	5.54	6.51	8.05	
Urban	12.00	11.78	9.06	8.93	11.42	11.46
Rural	5.00	5.15	4.08	5.87	7.18	11.36
Nessho	7.00	6.21	6.03	6.97	7.72	
Urban	8.00	7.89	8.22	8.33	9.28	10.80
Rural	6.00	5.16	4.78	6.00	6.60	8.20
Ness	6.00	5.52	5.97	6.40	8.04	
Urban	10.00	9.68	9.68	8.45	9.37	11.12
Rural	5.00	4.96	5.41	6.00	7.74	9.81
Norton	5.00	4.61	5.64	6.03	6.90	
Urban	10.00	9.90	9.91	10.43	9.93	12.10
Rural	4.00	3.61	4.61	4.95	5.95	7.19
Osage	7.00	8.36	8.47	9.65	8.59	
Urban	10.00	10.10	10.30	9.92	9.95	10.56
Rural	6.00	7.69	7.77	9.51	8.02	9.00
Osborne	6.00	7.45	6.44	7.14	7.93	
Urban	13.00	15.91	13.52	12.50	14.45	21.75
Rural	5.00	6.34	5.50	6.28	6.90	9.64
Ottawa	9.00	8.93	8.16	8.88	9.33	
Urban	13.00	13.12	12.44	12.28	11.78	12.79
Rural	8.00	8.32	7.56	8.35	8.90	12.18
Pawnee	6.00	5.69	6.16	6.98	8.26	
Urban	9.00	9.08	9.58	8.70	8.56	9.60
Rural	5.00	4.91	5.33	6.42	8.13	8.48
Phillips	6.00	5.36	5.98	6.64	9.05	
Urban	10.00	9.41	10.00	10.83	10.90	12.00
Rural	5.00	4.52	5.10	5.67	8.39	10.54
Pottawatomie	7.00	7.80	7.18	7.45	7.27	
Urban	9.00	8.64	8.44	7.98	7.28	7.72
Rural	6.00	7.48	6.72	7.22	7.26	8.45
Prairie	9.00	7.25	8.09	7.39	8.54	
Urban	10.00	9.38	9.50	8.91	8.86	9.37
Rural	8.00	6.30	7.43	6.62	8.33	9.38
Rawlins	4.00	4.38	4.79	5.60	6.97	
Urban	8.00	8.33	11.14	8.46	10.28	10.04
Rural	4.00	4.04	4.36	5.29	6.60	8.93
Reno	7.00	8.34	8.73	8.14	8.31	
Urban	10.00	9.75	10.00	9.96	10.10	10.31
Rural	5.00	6.80	7.27	6.33	6.46	7.95
Republic	7.00	6.62	7.99	7.41	8.37	
Urban	16.00	20.00	18.60	16.33	14.12	20.00
Rural	6.00	5.51	6.85	6.39	7.48	9.77
Rice	9.00	7.82	7.97	7.94	10.18	
Urban	12.00	10.85	11.16	11.49	12.95	14.07
Rural	8.00	6.92	7.03	6.92	9.22	11.39
Riles	11.00	10.49	9.84	9.49	8.97	
Urban	11.00	10.68	9.96	9.49	9.44	9.73
Rural	9.00	9.83	9.43	9.48	7.55	8.97

County	Ratio					1986
	1981	1982	1983	1984	1985	
Rooks	5.00	4.69	5.12	4.99	4.70	
Urban	8.00	8.28	7.50	6.80	6.92	8.51
Rural	4.00	3.91	4.46	4.43	4.07	7.14
Rush	7.00	7.90	6.90	8.11	9.29	
Urban	14.00	11.28	10.92	10.53	12.15	17.25
Rural	6.00	7.34	6.31	7.69	8.78	12.03
Russell	5.00	5.21	4.81	5.95	5.53	
Urban	7.00	7.95	6.59	7.10	6.46	8.29
Rural	4.00	4.28	4.04	5.32	4.99	6.41
Saline	7.00	7.38	7.22	6.94	7.14	
Urban	8.00	8.26	8.11	7.59	7.75	8.00
Rural	6.00	5.80	5.64	5.71	5.93	6.73
Scott	4.00	5.79	5.52	5.32	5.25	
Urban	6.00	7.00	6.46	6.36	6.54	6.70
Rural	4.00	5.46	5.26	5.03	4.90	6.10
Sedgwick	7.00	7.19	6.90	6.67	6.99	
Urban	8.00	7.75	7.46	7.45	7.54	7.76
Rural	4.00	4.96	4.78	4.12	4.87	6.39
Seward	6.00	5.95	6.62	6.57	7.19	
Urban	8.00	7.72	7.62	7.44	7.52	7.58
Rural	5.00	4.66	5.69	5.68	6.80	7.36
Shawnee	8.00	8.10	7.85	7.81	7.82	
Urban	8.00	8.28	8.06	7.94	8.00	7.92
Rural	7.00	7.64	7.29	7.46	7.33	7.38
Sheridan	9.00	3.58	3.32	4.46	5.12	
Urban	6.00	9.75	5.92	6.98	6.17	6.77
Rural	3.00	3.28	3.14	4.25	5.00	5.80
Sherman	5.00	4.95	5.31	5.53	6.70	
Urban	9.00	9.57	9.56	8.75	7.79	11.00
Rural	4.00	4.12	4.48	4.78	6.31	7.78
Smith	6.00	5.49	5.47	5.92	7.31	
Urban	17.00	15.17	16.12	13.81	15.31	20.75
Rural	5.00	4.59	4.54	5.03	6.28	7.94
Stafford	4.00	4.16	4.71	5.04	6.08	
Urban	11.00	8.41	8.76	8.98	11.01	12.52
Rural	3.00	3.60	4.11	4.41	5.29	5.77
Stanton	10.00	7.67	8.01	7.42	9.04	
Urban	7.00	12.04	15.33	12.50	12.71	10.25
Rural	11.00	7.27	7.41	7.05	8.71	9.95
Stevens	6.00	4.84	6.63	6.43	7.00	
Urban	9.00	9.13	8.42	8.63	8.25	7.58
Rural	6.00	4.28	8.69	5.98	6.69	8.77
Sumner	5.00	5.09	4.97	5.58	5.79	
Urban	7.00	6.99	6.79	7.09	6.71	7.21
Rural	4.00	4.49	4.39	5.04	5.41	6.09
Thomas	7.00	5.18	5.23	5.02	5.61	
Urban	8.00	7.94	7.98	7.61	7.59	7.53
Rural	6.00	4.43	4.47	4.32	4.97	7.94
Trego	5.00	5.22	6.87	5.80	7.33	
Urban	10.00	9.62	7.20	7.12	8.18	10.08
Rural	4.00	4.51	6.76	5.44	7.07	7.46
Wabaunsee	6.00	5.51	6.18	6.77	8.29	
Urban	9.00	9.10	7.49	8.42	8.11	6.95
Rural	6.00	5.17	6.00	6.55	8.31	10.48
Wallace	5.00	5.02	6.36	5.32	8.01	
Urban	9.00	11.68	10.33	10.64	14.23	14.99
Rural	5.00	4.69	6.07	5.01	7.00	9.07
Washington	7.00	7.00	7.20	6.39	7.60	
Urban	14.00	14.57	16.40	17.08	14.00	15.71
Rural	6.00	6.27	6.40	5.76	6.85	10.35
Wichita	6.00	5.42	6.61	7.47	7.62	
Urban	11.00	13.35	14.26	14.74	12.05	13.39
Rural	6.00	4.90	6.02	6.85	7.13	8.28
Wilson	9.00	7.55	6.83	7.82	8.19	
Urban	11.00	9.91	9.66	10.00	11.71	12.89
Rural	8.00	6.66	5.87	6.97	7.01	7.14
Woodson	6.00	5.87	6.97	6.58	8.28	
Urban	9.00	9.86	9.30	11.48	12.70	11.83
Rural	6.00	5.23	6.44	5.83	7.41	8.95
Wyandotte	9.00	9.04	8.79	8.32	8.37	
Urban	9.00	9.06	8.79	8.36	8.39	8.02
Rural	7.00	8.44	9.12	6.34	7.20	6.17
State Ratio	7.00	6.47	6.90	6.95	7.21	
Urban	8.00	8.23	8.07	7.97	7.85	
Rural	5.00	5.65	5.68	5.81	6.37	

County ratios are aggregate ratios. Urban and rural ratios are medians.