

Approved February 8, 1988
Date

MINUTES OF THE SENATE COMMITTEE ON EDUCATION

The meeting was called to order by Senator Joseph C. Harder at
Chairperson

1:30 ~~xxx~~/p.m. on Thursday, February 4, 1988 in room 123-S of the Capitol.

All members were present except:

Committee staff present:

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

Conferees appearing before the committee:

SB 525 - School district finance; affecting the definition of federal impact aid; imposing limitations on budget per pupil for the 1988-89 school year.

Mr. Bill Musick, Chairman, State Board of Education
Dr. Richard Funk, Assistant Executive Director, Kansas Association of School Boards
Ms. Kathryn Dysart, Representing USD 259, Wichita
Mr. Ferman Marsh, Representing United School Administrators of Kansas
Mr. Craig Grant, Director of Political Action, Kansas-National Education Association

After the meeting had been called to order by Chairman Joseph C. Harder, Senator Arasmith moved that minutes of the Committee meeting of February 1 be approved. Senator Allen seconded the motion, and the motion carried.

The Chairman told the Committee that Mr. Dale Dennis, Assist. Commissioner of Education, would precede his explanation of the computer printout on SB 525 by first commenting on sales assessment ratios and how they affect the various school districts. After distribution of Sales Ratio Study sheets (Attachment 1) and Adjusted Valuation Computation Sheets (Attachment 2), Mr. Dennis proceeded with his explanation. When referring to the Sales Ratio Study, Mr. Dennis said that the chart was based upon the sale of property and that, as a general rule, farmland had declined in value and the urban areas had remained about the same.

Computer Printout L8813 (Attachment 3), School District Equalization Act -- Comparison of Present Law with Proposed New Plan for 1988-89, was distributed before Mr. Dennis continued with his explanation of the School Finance formula. He explained that the computer run represents the Governor's complete plan. New money in the formula, he said, amounts to \$24,850,252 for the SDEA and income tax rebate in the amount of \$20,160,000. In response to a question, Mr. Dennis replied that if no additional money was available, property taxes could increase by approximately \$92million.

The Chairman then announced that he would first call on conferees before the Committee would continue with its discussion on SB 525. He then recognized Mr. Bill Musick, Chairman, State Board of Education, and Mr. Musick's testimony is found in Attachment 4.

The next conferee, Dr. Richard Funk, Kansas Association of School Boards, informed the Committee that his organization would be prepared to comment on the proposed budget limits pending action by the legislature on personal income tax legislation. (Attachment 5)

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON EDUCATION

room 123-S, Statehouse, at 1:30 ~~xxx~~/p.m. on Thursday, February 4, 1988

Ms. Kathryn Dysart, representing USD 259, Wichita, commented on her district's position regarding SB 525 in her testimony found in Attachment 6.

Mr. Ferman Marsh, representing United School Administrators of Kansas, stated that SB 525, which provides for budget limits of 2% and 4%, does not meet the needs of education; but, he continued, his organization does not want more budget authority than it can afford. Mr. Marsh emphasized the importance of giving special attention to the needs of the state-mandated programs of special education and transportation once the available amount of money is known. Mr. Marsh cautioned the members to give serious consideration regarding return of the windfall tax and reminded them of the importance of sharing equally in the distribution of those funds should they become available.

When Mr. Craig Grant, Kansas-National Education Association, testified, he emphasized the need to give school districts additional flexibility to deal with the many demands placed upon them. (Attachment 7)

Following testimony by Mr. Grant, and hearing no further requests for testimony, the Chairman announced that the hearing on SB 525 was concluded. He then opened the floor for further Committee discussion on SB 525.

Mr. Dale Dennis, responding to further questioning, replied that each increase in percentage point for funding special education equates to \$1million, and each increase in percentage point for funding transportation equates to \$500,000. In responding to another question, Mr. Dennis replied that 71 USD's were able to increase their budget authority by one percent this past year as a result of legislation passed last year and that this equated to about \$5.3million in additional budget authority. Mr. Dennis also replied that he is aware of no federal money that can be used by school districts for special education or transportation purposes. Mr. Dennis also replied that there was approximately \$55million in unused budget authority in the 1987-88 school year.

The Chairman informed the Committee that in order to meet the deadline of February 27 for passage of a school finance bill by the Senate, he is calling a Committee meeting for Monday, February 8 so that the Committee can continue its discussion on the measure.

The Chairman then adjourned the meeting.

SENATE EDUCATION COMMITTEE

TIME: 1:30 p.m. PLACE: 123-S DATE: Thursday, February 4, 1988

GUEST LIST

<u>NAME</u>	<u>ADDRESS</u>	<u>ORGANIZATION</u>
Oran C. Burnett	Topeka	USD 381 ^H
Richard J. Funk	"	K-NEA
Grilla Highfill Scott	Topeka	USA
Jeremy Anderson	"	USA
Bonnie + Lucille	Topeka	STB of Ed
Bill Musick	Murraydale -	STB of Ed.
Craig Grant	Topeka	K-NEA
Jay Collins	"	"
Jim Yanally	Overland Park	USD #512
Helen Stephens	Topeka KC	USD #500
Jacque Dakes	Topeka	USD #500
Andrew Bryant	Wichita	USD 259
Tom L. Hausch	Lawrence	K-NEA
M. Hawwa	Topeka	Cog-Jon

SALES RATIO STUDY

County	*Ratio					
	1982	1983	1984	1985	1986	1987
Allen	7.96	7.78	7.36	8.16	9.47	9.91
Urban	10.00	9.42	9.30	9.40	9.89	10.01
Rural	6.75	6.65	6.10	7.20	8.40	9.24
Anderson	7.00	7.72	6.83	7.79	10.06	11.30
Urban	9.50	8.97	8.80	9.00	9.95	11.34
Rural	6.33	7.31	6.26	7.38	10.10	11.24
Atchison	6.13	7.02	7.81	7.78	9.53	9.38
Urban	9.10	10.85	9.72	12.00	10.24	10.37
Rural	4.54	5.03	6.41	5.59	7.30	6.89
Barber	5.23	5.00	5.54	5.08	6.47	6.80
Urban	5.97	6.21	5.44	5.66	6.13	6.95
Rural	5.04	4.71	5.58	4.91	7.19	6.01
Barton	6.11	6.14	6.78	7.11	8.12	9.40
Urban	7.50	7.05	7.31	7.44	8.12	9.25
Rural	5.00	5.32	6.23	6.75	7.82	9.83
Bourbon	7.67	7.68	7.83	8.18	8.94	10.05
Urban	8.21	8.61	8.33	8.96	9.20	10.02
Rural	6.80	7.03	7.44	7.60	8.64	10.07
Brown	5.97	6.39	8.00	9.08	10.43	9.96
Urban	12.43	12.76	13.47	13.64	10.76	10.71
Rural	4.75	5.11	6.64	7.77	7.86	7.63
Butler	7.39	7.08	7.30	7.07	8.12	8.00
Urban	8.21	7.87	8.37	8.47	8.60	8.29
Rural	6.80	6.50	6.54	6.13	7.08	7.18
Chase	6.61	7.58	6.84	6.77	10.27	10.83
Urban	8.41	9.00	7.62	8.35	10.87	9.92
Rural	6.44	7.44	6.76	6.62	9.45	11.16
Chautauqua	3.86	3.80	3.62	4.05	6.13	6.67
Urban	6.36	5.07	5.89	7.00	7.12	9.00
Rural	3.50	3.57	3.28	3.63	5.26	5.31
Cherokee	6.37	6.26	6.23	7.33	8.49	9.24
Urban	9.51	9.50	8.79	8.99	9.01	10.00
Rural	5.38	5.26	5.35	6.60	7.71	8.84
Cheyenne	4.36	4.74	5.15	6.15	9.22	9.62
Urban	10.06	9.64	9.66	9.84	10.46	11.04
Rural	3.84	4.22	4.62	5.63	6.68	8.42
Clark	5.77	7.63	6.95	8.47	11.40	10.99
Urban	14.57	16.16	16.44	15.25	13.30	12.44
Rural	5.06	6.80	6.13	7.66	9.33	9.49
Clay	7.49	7.12	7.78	8.16	11.27	10.63
Urban	13.33	10.79	11.13	12.16	12.07	10.75
Rural	5.90	5.87	6.54	6.75	10.63	10.31
Cloud	7.38	8.63	8.78	10.35	13.32	13.00
Urban	14.18	13.50	12.46	14.73	15.12	15.89
Rural	5.38	6.75	7.18	8.46	10.81	11.66
Coffey	6.21	5.90	6.24	7.17	8.29	9.00
Urban	8.88	7.97	8.18	7.64	8.33	9.60
Rural	5.41	5.12	5.56	6.95	8.01	7.82
Commanche	5.60	5.45	6.37	7.90	10.72	11.51
Urban	13.43	10.08	10.86	16.49	11.15	11.23
Rural	4.88	4.88	5.74	6.94	9.85	11.51
Cowley	7.56	7.67	7.00	7.75	9.33	9.23
Urban	9.48	9.18	9.33	9.34	9.58	9.46
Rural	6.30	6.60	5.56	6.58	8.34	8.33
Crawford	6.03	6.34	6.28	6.17	7.73	8.48
Urban	7.60	7.36	7.40	7.28	7.93	8.56
Rural	4.49	5.11	4.97	4.88	6.36	7.79
Decatur	4.84	5.37	4.96	6.92	9.45	9.29
Urban	8.00	8.22	7.91	8.12	11.28	10.50
Rural	4.32	4.85	4.44	6.61	7.63	7.81
Dickinson	7.93	8.49	7.77	8.37	9.21	9.67
Urban	11.50	10.25	9.93	9.60	9.15	9.66
Rural	6.53	7.59	6.74	7.67	9.79	9.70
Doniphan	4.35	4.73	4.94	5.94	8.65	8.73
Urban	9.40	11.19	10.28	9.50	10.22	11.04
Rural	3.50	3.61	3.84	4.94	5.68	5.50
Douglas	7.33	7.38	7.52	7.64	8.35	7.83
Urban	9.16	8.77	8.76	8.67	8.52	8.04
Rural	4.55	4.88	5.13	5.47	6.15	5.00
Edwards	5.54	5.57	6.28	7.19	11.37	10.08
Urban	10.86	11.45	10.86	10.40	12.29	12.18
Rural	4.84	4.83	5.58	6.57	9.49	9.01
Elk	6.98	6.39	6.60	8.14	13.66	13.67
Urban	14.14	12.40	12.65	10.71	20.09	20.69
Rural	6.36	5.85	6.04	7.78	8.95	9.57
Ellis	4.95	4.79	4.93	5.48	6.54	6.93
Urban	6.15	5.95	5.97	5.96	6.63	6.88
Rural	3.66	3.51	3.68	4.71	5.21	7.59
Ellsworth	6.66	6.43	6.26	8.31	9.10	9.78
Urban	12.38	10.19	11.20	10.81	11.22	10.33
Rural	5.92	5.78	5.60	7.82	7.50	8.99

County	*Ratio					
	1982	1983	1984	1985	1986	1987
Finney	8.09	8.32	8.95	8.28	9.55	9.70
Urban	9.10	8.93	8.98	9.38	9.65	9.88
Rural	7.29	7.79	8.92	7.12	7.79	7.87
Ford	6.81	6.95	6.84	7.34	8.68	8.82
Urban	8.46	8.23	8.38	8.41	8.82	8.82
Rural	5.46	5.82	5.42	6.32	7.47	8.46
Franklin	5.69	6.74	7.02	7.40	8.83	9.02
Urban	8.87	8.47	9.12	9.23	9.40	9.38
Rural	4.16	5.57	5.68	6.14	7.09	7.58
Geary	9.33	7.59	8.57	9.24	9.36	9.11
Urban	10.83	9.59	9.55	9.63	9.28	9.13
Rural	6.59	4.66	6.51	8.20	9.66	8.74
Gove	4.49	4.79	5.11	6.69	8.03	10.07
Urban	6.74	6.63	6.89	9.69	9.98	9.51
Rural	4.26	4.58	4.90	6.35	6.75	10.33
Graham	3.71	4.75	4.79	6.56	7.80	8.49
Urban	8.28	7.37	6.57	7.30	8.40	10.35
Rural	3.20	4.30	4.43	6.36	6.97	7.69
Grant	7.65	6.55	6.00	7.85	8.73	8.73
Urban	10.31	8.74	9.53	8.89	8.72	9.30
Rural	7.04	6.00	5.27	7.52	8.82	7.00
Gray	6.99	7.05	6.33	7.18	9.32	10.37
Urban	10.57	9.06	8.68	9.00	9.73	10.76
Rural	6.46	6.68	5.93	6.84	7.37	10.20
Greeley	6.87	7.09	6.95	7.23	10.08	9.22
Urban	22.25	15.00	15.79	14.81	12.94	11.74
Rural	6.26	6.59	6.43	6.72	7.92	8.71
Greenwood	5.87	5.50	5.97	5.99	10.13	10.85
Urban	8.81	8.88	8.41	9.55	13.57	12.96
Rural	5.27	4.87	5.43	5.31	7.41	9.25
Hamilton	5.55	6.45	6.51	7.34	9.42	9.28
Urban	17.29	11.33	9.42	8.70	13.67	12.66
Rural	5.71	5.90	6.10	7.09	8.05	7.84
Harper	5.58	5.39	6.16	7.32	10.40	10.68
Urban	9.25	8.81	7.92	9.59	10.56	10.86
Rural	4.90	4.74	5.70	6.73	10.04	10.38
Harvey	6.89	7.31	7.31	7.36	8.81	8.87
Urban	8.84	8.70	8.63	9.00	9.05	8.92
Rural	4.97	5.69	5.74	5.54	6.66	8.39
Haskell	7.09	5.29	7.20	7.69	7.97	8.37
Urban	8.48	8.03	10.43	9.08	7.91	7.31
Rural	6.87	4.95	6.74	7.44	8.99	9.50
Hodgeman	6.89	7.59	7.77	9.29	13.72	13.90
Urban	13.84	19.59	15.84	17.45	23.00	21.02
Rural	6.51	7.07	7.32	8.79	12.49	12.49
Jackson	5.64	5.68	6.17	6.93	8.57	9.09
Urban	9.21	9.33	10.11	10.05	10.01	10.82
Rural	4.84	4.83	5.23	6.04	7.15	7.97
Jefferson	8.87	7.39	7.56	7.35	7.65	7.23
Urban	9.59	8.68	9.30	8.46	8.39	7.58
Rural	8.65	7.01	7.08	7.02	7.15	6.73
Jewell	5.74	5.58	5.95	7.53	13.88	12.89
Urban	16.66	17.00	18.26	18.57	17.53	23.44
Rural	5.20	5.05	5.40	6.91	8.67	10.90
Johnson	7.10	6.93	6.91	6.81	6.65	6.36
Urban	7.27	7.06	7.03	6.91	6.71	6.42
Rural	5.09	5.24	5.24	5.24	4.93	4.68
Kearny	5.82	6.67	7.10	6.59	7.77	7.65
Urban	8.20	8.41	8.00	7.26	7.91	7.55
Rural	5.51	6.40	6.94	6.46	7.70	7.65
Kingman	5.57	6.21	5.77	6.54	7.83	8.76
Urban	8.12	8.25	6.87	7.65	7.80	8.72
Rural	5.13	5.81	5.53	6.28	8.00	8.89
Kiowa	8.36	7.60	7.35	8.33	10.35	9.62
Urban	12.18	10.68	10.78	9.14	10.65	10.21
Rural	7.57	6.93	6.64	8.08	10.01	7.66
Labette	6.65	7.37	7.89	7.83	9.60	10.38
Urban	8.73	8.70	8.82	9.05	9.88	10.44
Rural	5.20	6.25	7.03	6.76	8.64	9.93
Lane	5.07	5.33	5.52	6.66	12.16	9.25
Urban	17.61	16.30	14.10	13.66	12.99	12.15
Rural	4.42	4.66	4.90	6.00	6.97	8.31
Leavenworth	7.70	7.72	7.24	6.40	7.36	7.20
Urban	9.28	9.03	8.73	8.17	8.00	7.81
Rural	5.54	5.83	5.25	4.35	5.65	5.08
Lincoln	8.21	9.11	9.27	10.44	14.28	15.84
Urban	17.00	18.04	19.18	20.30	18.65	18.34
Rural	7.53	8.38	8.48	9.60	12.36	14.36
Linn	7.61	5.45	7.62	6.65	6.12	6.12
Urban	8.95	9.00	10.45	9.52	9.18	9.47
Rural	7.35	5.00	3.44	6.25	5.98	5.77

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

County	*Ratio						County	*Ratio					
	1982	1983	1984	1985	1986	1987		1982	1983	1984	1985	1986	1987
Logan	4.86	5.17	5.51	6.73	10.08	10.60	Riley	10.49	9.84	9.49	8.97	9.70	9.25
Urban	9.50	10.29	8.70	11.21	13.17	15.17	Urban	10.68	9.96	9.49	9.44	9.73	9.26
Rural	4.21	4.47	4.93	5.97	8.98	9.01	Rural	9.83	9.43	9.48	7.55	8.97	8.95
Lyon	8.14	8.24	7.93	8.43	9.75	10.22	Rooks	4.69	5.12	4.99	4.70	7.64	8.22
Urban	9.48	9.31	9.00	9.18	9.82	10.34	Urban	8.28	7.50	6.80	6.92	8.51	8.59
Rural	6.32	6.66	6.35	7.16	9.32	9.48	Rural	3.91	4.46	4.43	4.07	7.14	7.59
Marion	6.45	6.41	6.74	7.87	9.30	10.28	Rush	7.90	6.90	8.11	9.29	12.82	15.00
Urban	8.52	8.28	8.57	8.51	9.30	10.43	Urban	11.28	10.92	10.53	12.15	17.25	19.36
Rural	5.97	5.96	6.29	7.67	9.31	10.11	Rural	7.34	6.31	7.69	8.78	12.03	11.84
Marshall	6.35	7.15	6.33	7.71	10.65	12.34	Russell	5.21	4.81	5.95	5.53	7.63	7.49
Urban	12.50	13.71	12.00	10.95	11.72	13.65	Urban	7.95	6.59	7.10	6.46	8.29	8.14
Rural	5.25	5.95	5.28	6.85	8.50	9.74	Rural	4.28	4.04	5.32	4.99	6.41	6.59
McPherson	6.90	7.01	7.36	7.36	8.79	9.22	Saline	7.38	7.22	6.94	7.14	7.89	7.85
Urban	9.22	9.00	8.68	8.70	8.91	9.11	Urban	8.26	8.11	7.59	7.75	8.00	7.92
Rural	5.53	5.75	6.52	6.50	8.26	10.01	Rural	5.80	5.64	5.71	5.93	6.73	7.07
Meade	7.13	7.21	7.73	7.49	10.14	8.79	Scott	5.79	5.52	5.32	5.25	6.31	7.41
Urban	9.31	9.10	9.28	9.48	11.10	10.34	Urban	7.00	6.46	6.36	6.54	6.70	7.35
Rural	6.68	6.81	7.37	7.05	8.32	7.47	Rural	5.46	5.26	5.03	4.90	6.10	7.54
Miami	5.79	6.13	6.01	6.67	7.21	7.33	Sedgwick	7.19	6.90	6.67	6.99	7.69	7.65
Urban	8.88	9.25	9.39	9.61	9.41	9.31	Urban	7.75	7.46	7.45	7.54	7.76	7.71
Rural	4.81	5.13	4.97	5.67	5.68	6.05	Rural	4.96	4.78	4.12	4.87	6.39	6.16
Mitchell	6.08	6.24	7.21	8.83	10.72	11.25	Seward	5.95	6.62	6.57	7.19	7.58	7.16
Urban	9.33	9.48	8.49	10.27	13.77	12.74	Urban	7.72	7.62	7.44	7.52	7.58	7.18
Rural	5.17	5.31	6.69	8.23	9.45	10.55	Rural	4.66	5.69	5.68	6.80	7.36	5.66
Montgomery	6.33	7.51	7.28	8.11	9.40	9.85	Shawnee	8.10	7.85	7.81	7.82	7.80	7.69
Urban	8.76	8.79	9.18	9.65	10.03	10.47	Urban	8.28	8.06	7.94	8.00	7.92	7.82
Rural	4.42	6.13	5.53	6.51	6.78	8.23	Rural	7.64	7.29	7.46	7.33	7.38	7.22
Morris	5.95	8.96	8.58	8.20	10.46	10.60	Sheridan	3.58	3.32	4.46	5.12	6.10	8.13
Urban	9.90	8.58	8.40	7.64	9.31	8.55	Urban	9.75	5.92	6.98	6.17	6.77	9.92
Rural	5.38	9.07	8.63	8.37	11.94	11.57	Rural	3.28	3.14	4.25	5.00	5.80	7.57
Morton	6.64	7.99	6.98	8.30	7.39	7.60	Sherman	4.95	5.31	5.53	6.70	9.29	10.34
Urban	8.81	8.62	8.36	7.78	8.25	7.11	Urban	9.57	9.56	8.75	7.79	11.00	10.48
Rural	6.00	7.73	6.48	8.57	5.58	9.30	Rural	4.12	4.48	4.78	6.31	7.78	10.01
Nemaha	6.13	5.54	6.51	8.05	11.42	10.34	Smith	5.49	5.47	5.92	7.31	14.08	12.00
Urban	11.78	9.06	8.93	11.42	11.46	10.80	Urban	15.17	16.12	13.81	15.31	20.75	16.09
Rural	5.15	4.08	5.87	7.18	11.36	9.78	Rural	4.59	4.54	5.03	6.28	7.94	8.50
Neosho	6.21	6.03	6.97	7.72	9.79	10.53	Stafford	4.16	4.71	5.04	6.08	9.52	9.58
Urban	7.89	8.22	8.33	9.28	10.80	11.19	Urban	8.41	8.76	8.98	11.04	12.52	13.25
Rural	5.16	4.78	6.00	6.60	8.20	9.24	Rural	3.60	4.11	4.41	5.29	5.77	7.01
Ness	5.52	5.97	6.40	8.04	10.37	12.61	Stanton	7.67	8.01	7.42	9.04	10.21	9.95
Urban	9.68	9.68	8.45	9.37	11.12	12.79	Urban	12.04	15.33	12.50	12.71	10.25	8.35
Rural	4.96	5.41	6.00	7.74	9.81	12.14	Rural	7.27	7.41	7.05	8.71	9.95	10.67
Norton	4.61	5.64	6.03	6.90	9.38	10.76	Stevens	4.84	8.63	6.43	7.00	7.83	9.97
Urban	9.90	9.91	10.43	9.93	12.10	13.95	Urban	9.13	8.42	8.63	8.25	7.58	10.09
Rural	3.61	4.61	4.95	5.95	7.19	9.18	Rural	4.28	8.69	5.98	6.69	8.77	9.95
Osage	8.36	8.47	9.65	8.59	9.97	10.53	Sumner	5.09	4.97	5.58	5.79	6.86	6.83
Urban	10.10	10.30	9.92	9.95	10.56	10.53	Urban	6.99	6.79	7.09	6.71	7.21	6.79
Rural	7.69	7.77	9.51	8.02	9.00	10.53	Rural	4.49	4.39	5.04	5.41	6.09	6.95
Osborne	7.45	6.44	7.14	7.93	15.50	17.85	Thomas	5.18	5.23	5.02	5.61	7.54	9.21
Urban	15.91	13.52	12.50	14.45	21.75	21.81	Urban	7.94	7.98	7.61	7.59	7.53	9.21
Rural	6.34	5.50	6.28	6.90	9.64	12.65	Rural	4.43	4.47	4.32	4.97	7.94	9.26
Ottawa	8.93	8.16	8.88	9.33	12.32	12.09	Trego	5.22	6.87	5.80	7.33	9.39	9.58
Urban	13.12	12.44	12.28	11.78	12.79	10.81	Urban	9.62	7.20	7.12	8.18	10.08	13.13
Rural	8.32	7.56	8.35	8.90	12.18	14.30	Rural	4.51	6.76	5.44	7.07	7.46	7.94
Pawnee	5.69	6.16	6.98	8.26	9.36	11.54	Wabaunsee	5.51	6.18	6.77	8.29	7.84	8.64
Urban	9.08	9.58	8.70	8.56	9.60	11.17	Urban	9.10	7.49	8.42	8.14	6.95	7.93
Rural	4.91	5.33	6.42	8.13	8.48	11.83	Rural	5.17	6.00	6.55	8.31	10.48	8.91
Phillips	5.36	5.98	6.64	9.05	11.46	11.66	Wallace	5.02	6.36	5.32	8.01	11.72	12.45
Urban	9.41	10.00	10.83	10.90	12.00	12.80	Urban	11.68	10.33	10.64	14.23	14.99	18.02
Rural	4.52	5.10	5.67	8.39	10.54	10.95	Rural	4.69	6.07	5.01	7.60	9.07	11.46
Pottawatomie	7.80	7.18	7.45	7.27	8.13	8.53	Washington	7.00	7.20	6.59	7.60	12.35	13.76
Urban	8.64	8.44	7.98	7.28	7.72	8.75	Urban	14.57	16.40	17.08	14.00	15.71	16.34
Rural	7.48	6.72	7.22	7.26	8.45	7.79	Rural	6.27	6.40	5.76	6.88	10.35	12.56
Pratt	7.25	8.09	7.39	8.54	9.37	10.68	Wichita	5.42	6.61	7.47	7.62	10.84	11.89
Urban	9.38	9.30	8.91	8.86	9.37	10.68	Urban	13.35	14.26	14.74	12.05	13.39	15.44
Rural	6.30	7.43	6.62	8.33	9.38	10.70	Rural	4.90	6.02	6.85	7.13	8.28	10.32
Rawlins	4.38	4.79	5.60	6.97	9.10	9.26	Wilson	7.55	6.83	7.82	8.19	10.46	12.55
Urban	8.33	11.14	8.46	10.28	10.04	9.51	Urban	9.91	9.66	10.00	11.71	12.89	13.15
Rural	4.04	4.36	5.29	6.60	8.93	9.04	Rural	6.66	5.87	6.97	7.01	7.14	11.62
Reno	8.34	8.73	8.14	8.31	10.00	10.22	Woodson	5.87	6.97	6.58	8.28	11.00	13.91
Urban	9.75	10.00	9.96	10.10	10.31	10.45	Urban	9.86	9.30	11.48	12.70	11.83	18.09
Rural	6.80	7.27	6.33	6.46	7.95	9.06	Rural	5.23	6.44	5.83	7.44	8.95	10.50
Republic	6.62	7.99	7.41	8.37	14.56	15.42	Wyandotte	9.04	8.79	8.32	8.37	8.00	7.60
Urban	20.00	18.60	16.33	14.12	20.00	22.50	Urban	9.06	8.79	8.36	8.39	8.02	7.65
Rural	5.51	6.85	6.39	7.48	9.77	11.01	Rural	8.44	9.12	6.34	7.20	6.17	6.03
Rice	7.82	7.97	7.94	10.18	12.42	14.41	State Ratio	6.47	6.90	6.95	7.21	7.75	7.73
Urban	10.85	11.16	11.49	12.95	14.07	15.38	Urban	8.23	8.07	7.97	7.88	7.86	7.74
Rural	6.92	7.03	6.92	9.22	11.39	11.17	Rural	5.65	5.68	5.81	6.37	7.21	7.70

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

ADJUSTED VALUATION COMPUTATION SHEET

U.S.D. # EXAMPLE

Assessed Valuations

Adjusted Valuations

Co.	Assessed Valuations			Adjusted Valuations
Urban R.E.	7,856,090	X	30/ 7.76 =	30,371,482
Rural R.E.	8,865,380	X	30/ 6.39 =	41,621,502
Personal	2,947,093		=	2,947,093
Oil & Gas	1,587,452		=	1,587,452
P.S.C.	3,457,272		=	3,457,272
County Total	24,713,287			79,984,801

Co.	Assessed Valuations			Adjusted Valuations
Urban R.E.	7,856,090	X	30/ 8.76 =	26,904,418
Rural R.E.	8,865,380	X	30/ 7.39 =	35,989,364
Personal	2,947,093		=	2,947,093
Oil & Gas	1,587,452		=	1,587,452
P.S.C.	3,457,272		=	2,457,272
County Total	24,713,287			70,885,599

Co.	Assessed Valuations			Adjusted Valuations
Urban R.E.	7,856,090	X	30/ 6.76 =	34,864,305
Rural R.E.	8,865,380	X	30/ 5.39 =	49,343,488
Personal	2,947,093		=	2,947,093
Oil & Gas	1,587,452		=	1,587,452
P.S.C.	3,457,272		=	3,457,272
County Total	24,713,287			92,199,610

Co.	Assessed Valuations			Adjusted Valuations
Urban R.E.		X	30/ =	
Rural R.E.		X	30/ =	
Personal			=	
Oil & Gas			=	
P.S.C.			=	
County Total				

Co.

Attachment 2, 2/4/88

Grand Total

ESTIMATES UNDER SCHOOL DISTRICT EQUALIZATION (a)

SCHOOL DISTRICT EQUALIZATION ACT -- COMPARISON OF PRESENT LAW WITH PROPOSED NEW PLAN FOR 1988-89

	Estimated Current Law 1987-88	Proposed Plan 1988-89
USD General Fund	\$ -----	\$ 1,425,663
Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority		
TOTAL	\$ 1,364,159	\$ 1,436,459
General State Aid		
Basic	\$ 455,142	\$ 475,666
Additional Guarantee	5	0
Subtotal	\$ 455,147	\$ 475,666
Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority		
TOTAL	\$ 1,030	\$ 5,361
Income Tax Rebate	121,000	141,160
TOTAL, General Aid & Rebate	\$ 577,177	\$ 622,187
Transportation Aid	44,094	45,222 (d)
GRAND TOTAL	\$ 621,271	\$ 667,409
Increase over 1987-88		46,138
State Aid Ratio (b)	33.4%	33.5%
State Aid and Income Tax Ratio (c)	42.3%	43.3%
Est. Property Tax Increase	\$ 52,616	\$ 24,612
Est. KPERS Requirement	48,820	
Est. KPERS Increase over 1987-88	-----	

- a) Based on latest information available
- b) General state aid divided by general fund budget
- c) General state aid plus income tax rebate divided by general fund budgeted)
- d) Based on 94% entitlement

	Current Law	Senate Bill 525
Basic Budget Controls	3% - 9%*	2% - 4%
Decline in Enrollment	Use prior year's enrollment if decline is less than 4% for large enrollment category or less than 10% for the two small enrollment categories (0-400). A mathematical linear transition will be computed for districts in the 400-2,000 category which will vary 4%-10%. If enrollment declines more than specified percentages, the budget computation is based on prior year's enrollment less the number of pupils the enrollment exceeds the percentage threshold	Same
Minimum Guarantee	Yes, for USD's levying at least median general fund tax rate with a sliding scale for USD's levying less than median (75% of income tax rebate is deducted)	Same
Local Effort Rate	1.886%	1.925%
District Wealth	One-year adjusted valuation and taxable income	Same
Income Tax Rebate	20% of liability before credits for taxes paid to another state. 85% of rebate included as local effort	Same
P.L. 874	Percent of local revenue equalized to total local revenue	Same
Motor Vehicle Excise Tax & Dealer's Stamp Tax & IRB's	Prior year's motor vehicle & dealer's stamp tax & IRB in lieu payments as part of local effort	Same
Appeals	Construction, spec. ed., utilities, transportation, enrollment, elem. guidance, & bilingual ed.	Same
Transfers from General Fund	Transportation, spec. ed., driver training, adult ed., adult supp., food service, voc. ed., capital outlay, & bilingual ed.	Same
Enrollment Categories	0-199.9 200-399.9 400-1,799.9 1,800-9,999.9** 10,000 and over	0-199.9 200-399.9 400-1,899.9 1,900-9,999.9** 10,000 and over

*In addition, prior year's increases in social security, utilities, and unused budget authority.
 **Plus an additional 1.5% for budget authority and state aid.

PREPARED BY: State Department of Education and
 Legislative Research Department
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 Date: January 29, 1988

PROPOSED STATE AID PLANS
1988-89 School Year
(Amounts in Thousands)

	<u>Actual</u> <u>1987-88</u>	<u>S.B. 525</u> <u>1988-89</u>
General Fund Budget Limitations	2%-3.5% plus 1% subject to protest petition	2% - 4%
Est. General Fund Budget	1,364,159	1,436,459
Percent Budget Increase	5.9%	5.3%
General State Aid	456,177	481,027
Income Tax Rebate (a)	121,000	141,160
Ratio of General State Aid and Income Tax Rebate to Budget	42.3%	43.3%
Est. Property Tax Increase (b)	52,616	24,612
Est. Property Tax Rate Increase (c)	4.3 mills	1.3 mills
Est. Percent Increase in Teacher Salaries (b)	4.0%	4.3%

General Assumptions

- USD cash balance on July 1, 1988, is same as July 1, 1987
- Enrollment increase of 1.25% or approximately 5,000 students on
September 20, 1988

- (a) Based upon the current law
- (b) Teacher salary increases will vary considerably from district to district.
In many districts where the property tax exceeds two to three mills, such
districts may not use their full budget authority.
- (c) Based upon 1.8% growth in assessed valuation.

U.S.D. ENROLLMENT
(Excludes U.S.D. #207)

<u>FTE</u> <u>9-15-84</u>	<u>FTE</u> <u>9-15-85</u>	<u>FTE</u> <u>9-20-86</u>	<u>FTE</u> <u>9-20-87</u>	<u>Est. FTE</u> <u>9-20-88</u>
385,228.6	387,938.1	394,410.0	399,979.0	405,000.0

COLUMN EXPLANATION

- Column 1 - Estimated September 20, 1988, FTE enrollment
- 2 - 1987-88 estimated general fund per pupil
- 3 - 1988-89 estimated computed general fund budget per pupil utilizing the following medians
- | | |
|--|---------------------------|
| 0-399.9 (use 200-399.9 category median) | \$ 4,588 |
| 400-1,899.9 (use 200-399.9 category median with linear transition) | \$4,588 - 1.14667 (E-400) |
| 1,900-9,999.9 (use 1,900-9,999.9 category median plus 1.5% above median) | \$ 2,868 |
| 10,000 and over (use 10,000 and over category median) | \$ 3,183 |
- 4 - 1987-88 estimated general fund budget
- 5 - 1988-89 estimated general fund budget utilizing budget controls of 2%-4%
- 6 - Difference (Column 5 - 4)
- 7 - 1987-88 estimated general (basic) state aid
- 8 - 1987-88 estimated additional guarantee (grandfather clause)
- 9 - 1987-88 estimated income tax rebate
- 10 - 1987-88 estimated total state aid (Columns 7 + 8 + 9)
- 11 - 1988-89 estimated general (basic) state aid (The local effort rate is determined by the amount of money appropriated.) District wealth will include one year's adjusted valuation and taxable income.
- 12 - 1988-89 estimated additional guarantee (grandfather clause)
- 13 - 1988-89 estimated income tax rebate
- 14 - 1988-89 estimated total state aid (Columns 11 + 12 + 13)
- 15 - Difference (Column 14 - 10)
- 16 - 1987-88 millage equivalency of Column 15 (Column 15 divided by assessed valuation)
- 17 - 1988-89 general fund mill rate
- 18 - 1988-89 estimated general fund mill rate based on the 1987 assessed valuation (The mill rate assumes the cash balance will be at least equal to the amount used in preparing the 1987-88 budget and that additional revenue will be received from the windfall tax.)

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
		BUDGET PER PUPIL						GENERAL FUND BUDGET				ESTIMATED 1988-89				TAX RATE			
COUNTY NAME	#	EST ENROLL	1987-88	EST 1988-89	1987-88	EST 1988-89	DIFF (3-4)	BASIC AID	ADDITIONAL QUARANTEE	INCOME TAX REBATE	TOTAL STATE AID	BASIC AID	ADDITIONAL QUARANTEE	INCOME TAX REBATE	TOTAL STATE AID	DIFF (14-10)	MILL EQUIV	1987	EST 1988
DISTRICT NAME	#	9-20-88																	
ALLEN	001																		
MARMATON VALLEY	D0256	330.0	4,177.18	4,383.76	1,391,000	1,446,642	55,642	629,437	0	76,492	705,929	703,044	0	83,664	786,708	80,779	7.40	47.19	44.31
IOLA	D0257	1,720.0	2,855.76	3,014.89	4,986,158	5,185,603	199,445	2,605,007	0	326,863	2,931,870	2,703,420	0	412,301	3,115,721	183,851	6.29	61.49	62.19
HUMBOLDT	D0258	615.0	3,796.71	3,980.68	2,353,960	2,448,120	94,160	1,361,731	0	120,072	1,481,803	1,445,463	0	145,930	1,591,393	109,590	6.60	38.09	36.97
ANDERSON	002																		
GARNETT	D0365	940.0	3,842.17	4,113.19	3,717,679	3,866,394	148,715	1,498,632	0	210,655	1,709,287	1,674,488	0	261,810	1,936,298	227,011	7.47	49.72	46.18
CREST	D0479	245.0	4,665.37	5,001.68	1,201,385	1,225,412	24,027	663,211	0	38,741	701,952	720,154	0	48,868	769,022	67,070	8.37	46.29	38.75
ATCHISON	003																		
ATCHISON CO COMM SCHOOLS	D0377	778.0	4,416.25	4,504.58	3,435,844	3,504,563	68,719	1,738,000	0	131,218	1,869,218	1,774,489	0	144,175	1,918,664	49,446	3.07	69.43	71.33
ATCHISON PUBLIC SCHOOLS	D0409	1,725.0	3,128.61	3,191.18	5,247,000	5,504,786	257,786	2,217,871	0	478,986	2,696,857	2,306,312	0	521,581	2,827,893	131,036	4.06	66.19	72.16
BARBER	004																		
BARBER COUNTY NORTH	D0254	800.0	3,740.64	3,900.00	2,999,995	3,119,997	120,002	468,121	0	208,056	676,177	788,177	0	227,845	1,016,022	339,845	8.92	52.80	44.91
SOUTH BARBER	D0255	310.5	4,760.92	4,910.88	1,494,930	1,524,828	29,898	24,043	0	81,878	105,921	111,833	0	88,859	200,692	94,771	4.33	56.11	52.01
BARTON	005																		
CLAFLIN	D0354	236.0	5,636.33	5,749.06	1,254,083	1,356,778	102,695	0	0	68,548	68,548	418,670	0	79,712	498,382	429,834	27.71	69.90	40.85
ELLINWOOD PUBLIC SCHOOLS	D0355	568.0	4,181.62	4,348.88	2,308,671	2,470,164	161,493	853,713	0	132,882	986,593	1,209,356	0	144,201	1,353,557	366,962	17.53	50.02	36.92
GREAT BEND	D0428	3,329.0	2,808.74	2,921.09	9,350,000	9,724,309	374,309	1,913,120	0	941,799	2,854,919	2,410,541	0	1,187,975	3,598,516	743,597	8.29	68.87	62.84
HOISINGTON	D0431	680.0	4,130.01	4,364.69	2,853,840	2,967,990	114,150	714,785	0	177,059	891,844	1,127,577	0	200,491	1,328,068	436,224	15.77	61.94	45.84
BOURBON	006																		
FT SCOTT	D0234	2,030.0	2,774.61	2,914.73	5,689,329	5,916,902	227,573	2,371,131	0	468,248	2,839,379	2,611,521	0	508,163	3,119,684	280,305	7.94	62.34	60.61
UNIONTOWN	D0235	475.0	4,130.11	4,326.96	1,976,256	2,055,306	79,050	1,229,823	0	58,159	1,287,982	1,351,670	0	71,570	1,423,240	135,258	13.28	39.62	32.34
BROWN	007																		
HIAWATHA	D0415	1,118.0	3,628.36	3,773.49	3,991,557	4,218,762	227,205	1,766,249	0	231,646	1,997,895	1,810,067	0	269,162	2,079,229	81,334	2.94	62.54	70.40
BROWN COUNTY	D0430	640.0	4,009.34	4,193.82	2,580,811	2,684,042	103,231	1,634,804	0	100,287	1,735,091	1,667,288	0	117,027	1,784,315	49,224	4.23	50.64	57.66
BUTLER	008																		
LEON	D0205	683.5	3,542.76	3,684.47	2,416,161	2,518,335	102,174	1,192,107	0	111,873	1,303,980	1,296,019	0	129,941	1,425,960	121,980	7.46	44.05	42.70
REMINGTON-WHITEWATER	D0206	520.0	4,328.45	4,501.59	2,190,195	2,340,827	150,632	686,349	0	108,683	795,032	870,624	0	126,792	997,416	202,384	11.60	64.52	60.97
CIRCLE	D0375	1,155.0	3,634.48	3,806.04	4,226,904	4,395,977	169,073	1,596,502	0	217,298	1,813,800	1,693,207	0	255,976	1,949,183	135,383	3.12	40.75	42.01
ANDOVER	D0385	1,564.0	3,293.63	3,359.50	5,151,238	5,254,258	103,020	1,842,951	0	382,310	2,225,261	1,837,475	0	425,763	2,263,238	37,977	1.42	82.68	86.07
ROSE HILL PUBLIC SCHOOLS	D0394	1,260.0	3,578.43	3,705.49	4,412,201	4,668,917	256,716	2,727,973	0	237,632	2,965,605	2,838,219	0	283,607	3,121,826	156,221	11.71	79.36	90.97
DOUGLASS PUBLIC SCHOOLS	D0396	710.0	3,875.09	4,030.09	2,655,215	2,861,364	206,149	1,713,767	0	143,471	1,857,238	1,856,911	0	162,481	2,019,392	162,154	17.75	50.89	59.37
AUGUSTA	D0402	1,827.0	2,885.47	3,000.89	5,232,794	5,482,626	249,832	2,208,775	0	545,462	2,754,237	2,241,392	0	599,788	2,841,180	86,943	3.33	57.24	66.42
EL DORADO	D0490	2,075.0	2,850.21	2,925.36	5,748,865	6,070,122	321,257	1,892,213	0	626,896	2,519,109	1,942,883	0	732,938	2,675,821	156,712	3.74	66.58	72.20
FLINTHILLS	D0492	234.5	4,931.88	5,030.52	1,156,525	1,179,657	23,132	293,000	0	32,062	325,062	364,827	0	40,443	405,270	80,208	6.76	64.01	57.30
CHASE	009																		
CHASE COUNTY	D0284	554.5	3,694.73	3,842.52	1,997,000	2,130,677	133,677	521,762	0	99,746	621,508	837,428	0	125,229	962,657	341,149	13.57	47.65	36.37

COUNTY NAME	#	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
		EST ENROLL 9-20-88	1987-88	EST 1988-89	1987-88	EST 1988-89	DIFF (5-4)	BASIC AID	ADDITIONAL GUARANTEE	INCOME TAX REBATE	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	INCOME TAX REBATE	TOTAL STATE AID	DIFF (14-10)	MILL EQUIV	1987	EST 1988
-----BUDGET PER PUPIL-----GENERAL FUND BUDGET-----1987-88-----ESTIMATED 1988-89-----TAX RATE-----																			
CHAUTAQUA	010																		
CEDAR VALE	D0285	198.0	3,423.28	3,632.13	691,503	719,162	27,659	252,400	0	29,220	281,620	311,468	0	30,691	342,159	60,539	8.41	38.09	32.03
CHAUTAQUA COUNTY COMMUNIT	D0286	475.0	3,965.76	4,350.15	1,986,845	2,066,319	79,474	952,236	0	76,499	1,028,735	1,119,666	0	81,932	1,201,598	172,863	14.77	37.08	26.47
CHEROKEE	011																		
RIVERTON	D0404	738.0	3,801.87	3,996.27	2,835,813	2,949,244	113,431	2,147,621	0	58,327	2,205,948	2,255,234	0	73,574	2,328,808	122,860	9.97	35.89	35.43
COLUMBUS	D0493	1,232.0	3,568.22	3,707.24	4,394,268	4,567,320	173,052	2,066,230	0	206,307	2,272,537	2,334,681	0	238,169	2,572,850	300,313	10.99	65.47	59.29
GALENA	D0499	705.0	4,263.86	4,349.14	3,003,886	3,066,144	62,258	2,363,733	0	108,298	2,472,031	2,413,048	0	119,514	2,532,562	60,531	12.52	43.79	45.00
BAXTER SPRINGS	D0508	855.0	4,085.10	4,186.29	3,509,100	3,579,281	70,181	2,390,560	0	158,887	2,549,449	2,428,955	0	189,251	2,618,206	68,757	6.54	42.81	42.95
CHEYENNE	012																		
CHEYLIN	D0103	219.0	5,883.81	6,179.62	1,326,800	1,353,336	26,536	0	0	71,775	71,775	0	0	73,411	73,411	1,636	0.10	64.36	66.67
ST FRANCIS COMMUNITY SCHOO	D0297	421.0	3,995.09	4,154.89	1,673,944	1,749,209	75,265	471,896	0	95,551	567,447	659,033	0	117,070	776,103	208,656	14.22	55.92	43.34
CLARK	013																		
MINNEOLA	D0219	190.0	4,550.15	5,012.27	925,956	952,331	26,375	118,935	0	55,394	174,329	187,315	0	61,892	249,207	74,878	5.07	47.24	42.71
ASHLAND	D0220	244.0	5,353.10	5,460.16	1,272,433	1,332,279	59,846	0	0	97,764	97,764	0	0	101,135	101,135	3,371	0.12	34.15	37.09
CLAY	014																		
CLAY CENTER	D0379	1,561.6	3,176.06	3,303.10	4,959,738	5,158,121	198,383	2,143,644	0	333,207	2,476,851	2,323,420	0	382,946	2,706,366	229,515	6.76	47.14	46.07
CLOUD	015																		
CONCORDIA	D0333	1,340.0	3,485.23	3,601.78	4,720,393	4,826,391	105,998	2,319,283	0	323,339	2,642,622	2,481,670	0	366,789	2,848,459	205,837	6.53	56.69	52.25
SOUTHERN CLOUD	D0334	257.0	4,829.03	5,078.94	1,279,692	1,305,287	25,595	348,430	0	60,907	609,337	616,842	0	67,265	684,107	74,770	6.25	32.40	26.73
COFFEY	016																		
LEBO-WAVERLY	D0243	471.0	3,985.43	4,281.25	1,938,914	2,016,470	77,556	1,164,191	0	102,059	1,266,250	1,189,834	0	122,104	1,311,938	45,688	4.73	59.24	64.16
BURLINGTON	D0244	770.6	4,344.71	4,431.60	3,326,307	3,414,991	88,684	0	0	163,705	163,705	0	0	206,496	206,496	42,791	0.09	6.94	7.07
LEROY-GRIDLEY	D0245	315.0	4,497.77	4,744.50	1,437,039	1,494,519	57,480	640,460	0	63,758	704,218	723,454	0	80,424	803,878	99,660	8.56	52.62	47.68
COMANCHE	017																		
COMANCHE COUNTY	D0300	421.5	4,930.15	5,028.75	2,073,129	2,119,618	46,489	192,631	0	94,642	287,273	557,377	0	99,000	656,377	369,104	11.77	47.07	32.78
COWLEY	018																		
CENTRAL	D0462	405.0	3,760.68	3,954.57	1,540,000	1,601,600	61,600	817,707	0	59,619	877,326	869,124	0	75,203	944,327	67,001	5.72	44.90	44.45
UDALL	D0463	360.0	3,906.23	4,062.48	1,406,243	1,462,493	56,250	804,940	0	88,817	893,757	842,719	0	106,847	949,566	55,809	8.56	56.68	56.95
WINFIELD	D0465	2,310.0	2,826.12	2,925.36	6,424,043	6,757,582	333,539	2,293,288	0	643,568	2,936,856	2,322,564	0	739,118	3,061,682	124,826	2.43	62.56	68.49
ARKANSAS CITY	D0470	2,980.0	2,803.06	2,915.18	8,317,808	8,687,236	369,428	3,511,631	0	661,890	4,173,521	3,637,981	0	749,411	4,387,392	213,871	3.72	56.71	60.76
DEXTER	D0471	165.0	4,890.28	4,988.09	780,000	823,035	43,035	324,955	0	23,592	348,547	408,742	0	24,410	433,152	84,605	12.32	46.42	38.54
CRAWFORD	019																		
NORTHEAST	D0246	590.0	3,385.82	3,521.25	1,989,167	2,077,538	88,371	1,230,366	0	102,695	1,333,061	1,338,767	0	114,532	1,453,299	120,238	16.60	53.46	48.11
CHEROKEE	D0247	785.0	4,030.03	4,191.23	3,141,405	3,290,116	148,711	1,781,784	0	118,539	1,900,323	2,025,417	0	137,081	2,162,498	262,175	19.39	63.49	52.50
GIRARD	D0248	1,046.0	3,424.31	3,561.28	3,557,860	3,725,099	167,239	1,985,860	0	176,382	2,162,242	2,223,705	0	222,486	2,446,191	283,949	17.24	38.61	29.00
FRONTENAC PUBLIC SCHOOLS	D0249	420.0	4,213.27	4,387.02	1,771,678	1,842,547	70,869	1,028,613	0	99,417	1,128,030	1,114,347	0	105,972	1,220,319	92,289	15.20	53.36	49.32
PITTSBURG	D0250	2,840.0	2,807.59	2,990.83	8,167,293	8,493,960	326,667	3,148,055	0	831,936	3,979,991	3,073,519	0	1,012,829	4,086,348	106,357	2.38	73.55	80.17

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
		BUDGET PER PUPIL			GENERAL FUND BUDGET			1987-88			ESTIMATED 1988-89				TAX RATE				
COUNTY NAME	#	EST ENROLL 9-20-88	EST 1987-88	EST 1988-89	EST 1987-88	EST 1988-89	DIFF (5-4)	BASIC AID	ADDITIONAL GUARANTEE	INCOME TAX REBATE	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	INCOME TAX REBATE	TOTAL STATE AID	DIFF (14-10)	MILLI EQUIV	1987	EST 1988
DECATUR	020																		
OBERLIN	D0294	580.0	3,905.66	4,079.40	2,275.047	2,366.051	91,004	563,412	0	150,450	713,862	682,044	0	172,745	854,789	140,927	6.14	46.94	44.05
PRAIRIE HEIGHTS	D0295	119.5	4,724.85	4,819.35	564,620	575,912	11,292	119,926	0	28,987	148,913	150,061	0	36,564	186,625	37,712	6.54	74.52	67.97
DICKINSON	021																		
SOLDMON	D0393	300.0	5,294.62	5,454.52	1,604,269	1,636,355	32,086	701,940	0	67,934	769,874	763,115	0	75,614	838,729	68,855	7.16	60.74	55.52
ABILENE	D0435	1,385.0	3,346.21	3,483.83	4,639,514	4,825,103	185,589	2,262,370	0	341,833	2,604,223	2,303,693	0	431,210	2,734,903	130,680	5.09	62.88	65.73
CHAPMAN	D0473	1,200.0	3,316.57	3,463.60	3,996,467	4,156,322	159,855	1,862,107	0	187,723	2,049,830	2,043,542	0	199,715	2,243,257	193,427	6.30	54.50	53.39
RURAL VISTA	D0481	366.0	4,288.00	4,578.93	1,611,429	1,675,888	64,459	771,358	0	69,844	841,202	823,757	0	78,918	902,675	61,473	5.33	59.50	60.22
HERINGTON	D0487	536.0	3,646.52	3,966.43	2,044,239	2,126,008	81,769	1,296,312	0	105,159	1,401,471	1,334,556	0	122,735	1,457,291	55,820	5.98	60.82	65.12
DONIPHAN	022																		
WATHENA	D0406	520.0	3,970.64	4,129.47	1,999,219	2,147,324	148,105	1,367,487	0	82,423	1,449,910	1,533,489	0	85,826	1,619,315	169,405	32.21	36.61	33.59
HIGHLAND	D0425	290.0	4,631.02	4,813.23	1,368,465	1,395,836	27,371	786,597	0	54,637	841,234	800,775	0	57,063	857,838	16,604	3.23	55.85	59.20
TROY PUBLIC SCHOOLS	D0429	385.5	4,036.70	4,198.17	1,544,038	1,618,395	74,357	988,382	0	77,216	1,065,598	1,041,784	0	89,285	1,131,069	65,471	14.04	39.60	43.22
MIDWAY SCHOOLS	D0433	195.0	5,038.84	5,258.23	1,005,248	1,025,354	20,106	279,673	0	48,238	327,911	275,442	0	51,933	327,375	-536	-0.09	75.89	80.97
ELWOOD	D0486	251.0	4,336.37	4,509.82	1,088,429	1,131,965	43,536	764,198	0	25,349	789,547	800,923	0	29,196	830,119	40,572	5.48	38.80	39.82
DOUGLAS	023																		
BALDWIN CITY	D0348	920.0	3,760.62	3,911.04	3,453,000	3,598,157	145,157	1,917,649	0	180,152	2,097,801	1,841,260	0	196,535	2,037,795	-60,006	-4.74	65.24	88.73
EUDORA	D0491	820.0	4,008.88	4,169.24	3,139,757	3,418,777	279,020	2,058,554	0	160,154	2,218,708	2,181,066	0	187,376	2,368,442	149,734	20.05	52.42	79.48
LAWRENCE	D0497	7,806.6	2,936.90	2,995.64	22,532,161	23,385,763	853,602	4,039,318	0	2,665,649	6,704,967	2,350,450	0	3,169,783	5,520,233	-1,184,734	-6.07	71.37	85.77
EDWARDS	024																		
KINSLEY-OFFERLE	D0347	381.7	4,654.06	4,747.14	1,762,491	1,811,983	49,492	430,766	0	146,987	577,753	492,347	0	177,791	670,138	92,385	6.08	70.48	66.34
LEWIS	D0502	179.0	4,429.60	4,864.14	837,195	870,681	33,486	123,222	0	30,253	173,475	174,728	0	51,727	226,455	52,980	4.05	47.61	45.75
ELK	025																		
WEST ELK	D0282	444.0	4,430.52	4,637.84	1,980,000	2,059,199	79,199	783,257	0	79,361	862,618	947,820	0	95,791	1,043,611	180,993	10.63	37.81	29.66
ELK VALLEY	D0283	175.5	4,642.25	4,789.06	824,000	840,480	16,480	494,758	0	21,859	516,617	535,618	0	25,278	560,896	44,279	9.57	48.18	39.94
ELLIS	026																		
ELLIS	D0388	348.0	4,999.57	5,165.50	1,762,348	1,797,595	35,247	426,902	0	84,959	511,861	680,594	0	98,116	778,710	266,849	15.75	57.69	38.56
VICTORIA	D0432	400.0	3,952.37	4,146.43	1,594,780	1,658,571	63,791	628,606	0	69,071	697,677	864,227	0	72,128	936,355	238,678	17.30	45.07	27.73
HAYS	D0489	3,266.0	2,681.59	2,788.94	8,758,327	9,108,663	350,336	1,381,983	0	825,744	2,207,727	2,014,937	0	967,402	2,982,339	774,612	9.67	75.93	68.51
ELLSWORTH	027																		
ELLSWORTH	D0327	760.0	4,110.30	4,274.71	2,921,602	3,248,780	327,178	1,443,805	0	159,290	1,603,095	1,745,726	0	173,037	1,918,763	315,668	17.30	56.91	59.40
LORRAINE	D0328	480.0	5,546.31	5,657.24	2,637,271	2,715,475	78,204	0	0	119,174	119,174	0	0	146,677	146,677	27,503	0.62	56.28	57.90
FINNEY	028																		
HOLCOMB	D0363	625.0	4,323.46	4,439.41	2,617,856	2,774,631	156,775	0	0	74,414	74,414	0	0	80,844	80,844	6,430	0.06	19.65	21.68
GARDEN CITY	D0457	5,750.0	3,003.81	3,063.89	16,908,762	17,617,368	708,606	5,982,267	0	1,274,762	7,257,029	6,214,713	0	1,440,350	7,655,063	398,034	2.59	56.90	59.92
FORD	029																		
SPEARVILLE-WINDHORST	D0381	251.5	4,313.72	4,486.27	1,084,900	1,128,297	43,397	424,548	0	52,448	476,996	507,741	0	61,881	569,622	92,626	10.16	45.53	38.19
DDGGE CITY	D0443	4,210.0	2,773.49	2,884.43	11,427,037	12,143,450	716,413	3,749,221	0	996,624	4,745,843	4,206,358	0	1,149,862	5,356,220	610,375	6.65	58.90	60.88
BUCKLIN	D0459	280.0	3,601.88	3,799.48	1,022,935	1,063,853	40,918	332,614	0	65,202	397,816	411,374	0	76,284	487,658	89,842	7.02	41.85	36.37

COUNTY NAME	#	EST ENROLL 9-20-88	BUDGET PER PUPIL		GENERAL FUND BUDGET				1987-88			ESTIMATED 1988-89				TAX RATE			
			1987-88	1988-89	EST 1987-88	EST 1988-89	DIFF (5-4)	BASIC AID	ADDITIONAL QUARANTEE	INCOME TAX REBATE	TOTAL STATE AID	BASIC AID	ADDITIONAL QUARANTEE	INCOME TAX REBATE	TOTAL STATE AID	DIFF (14-10)	MILL EQUIV	1987	1988
			1987-88	1988-89	1987-88	1988-89	(5-4)												
FRANKLIN	030																		
WEST FRANKLIN	D0287	729.0	3,876.59	4,031.65	2,816,346	2,939,073	122,727	1,673,983	0	96,437	1,770,420	1,817,556	0	108,337	1,925,893	155,473	11.84	55.59	52.81
CENTRAL HEIGHTS	D0288	484.0	3,985.94	4,265.29	1,985,000	2,064,399	79,399	1,253,549	0	82,587	1,336,136	1,322,001	0	94,034	1,416,035	79,899	9.17	36.77	37.27
WELLSVILLE	D0289	675.0	3,953.77	4,111.92	2,639,930	2,775,546	135,616	1,528,419	0	139,043	1,667,462	1,589,730	0	173,856	1,763,586	96,124	9.02	62.87	68.51
OTTAWA	D0290	2,145.0	2,779.20	2,890.37	5,934,989	6,199,844	264,855	2,740,511	0	490,343	3,230,854	2,765,390	0	618,513	3,383,903	153,049	4.46	65.34	69.73
GEARY	031																		
JUNCTION CITY	D0475	6,589.0	2,938.74	2,997.51	19,361,592	19,750,593	389,001	10,809,893	0	746,455	11,556,348	10,727,983	0	839,740	11,567,723	11,375	0.18	36.23	45.05
GOVE	032																		
GRINNELL PUBLIC SCHOOLS	D0291	145.0	6,218.76	6,452.50	917,267	935,613	18,346	134,774	0	35,860	170,634	279,928	0	45,234	325,162	154,528	19.45	75.92	51.86
GRAINFIELD	D0292	207.0	5,549.29	5,755.99	1,168,125	1,191,489	23,364	182,750	0	49,000	231,750	418,617	0	49,447	468,064	236,314	21.96	80.53	53.03
QUINTER PUBLIC SCHOOLS	D0293	318.0	4,076.11	4,272.48	1,306,393	1,358,648	52,255	445,005	0	61,331	306,356	619,319	0	77,388	696,707	190,351	13.78	52.87	38.97
GRAHAM	033																		
WEST GRAHAM-MORLAND	D0280	127.0	6,677.42	6,810.97	828,000	864,993	36,993	92,489	0	27,572	120,061	254,028	0	27,823	281,851	161,790	19.11	69.49	45.28
HILL CITY	D0281	510.5	4,660.88	4,754.10	2,351,878	2,426,968	75,090	836,304	0	113,764	950,068	1,018,674	0	124,341	1,143,015	192,947	8.16	53.43	46.65
GRANT	034																		
ULYSSES	D0214	1,525.0	3,535.26	3,605.97	5,303,241	5,499,104	195,863	0	0	334,835	334,835	0	0	354,074	354,074	19,239	0.13	30.67	32.43
GRAY	035																		
CIMARRON-ENSIGN	D0102	578.5	4,213.83	4,382.38	2,435,595	2,535,207	99,612	707,351	0	129,530	836,881	1,004,292	0	145,468	1,149,760	312,879	15.77	69.92	55.17
MONTEZUMA	D0371	191.0	4,616.28	5,189.33	971,726	991,162	19,436	118,585	0	69,059	187,644	194,767	0	74,166	268,933	81,289	7.61	57.54	49.49
COPELAND	D0476	125.0	7,461.72	7,610.95	910,330	951,369	41,039	0	0	39,751	39,751	0	0	40,854	40,854	1,103	0.10	83.20	88.81
INGALLS	D0477	220.0	4,268.05	4,438.77	938,970	976,529	37,559	163,984	0	29,888	193,872	356,727	0	31,331	388,058	194,186	16.20	35.91	17.90
GREELEY	036																		
GREELEY COUNTY	D0200	351.0	4,393.71	4,569.46	1,479,363	1,603,880	124,517	0	0	118,339	118,339	0	0	149,273	149,273	30,934	1.01	44.65	49.08
GREENWOOD	037																		
MADISON-VIRGIL	D0386	285.0	4,924.31	5,075.67	1,418,200	1,446,566	28,366	641,444	0	59,641	701,085	785,956	0	63,422	849,378	148,293	14.45	61.36	45.18
EUREKA	D0389	690.0	4,502.63	4,602.66	3,113,572	3,175,838	62,266	1,260,081	0	162,030	1,422,111	1,503,869	0	192,162	1,696,031	273,920	12.56	56.84	43.19
HAMILTON	D0390	139.5	4,515.96	4,746.85	639,008	662,186	23,178	230,177	0	14,330	244,507	336,932	0	15,081	352,013	107,506	15.77	44.06	27.06
HAMILTON	038																		
SYRACUSE	D0494	422.0	4,425.87	4,602.90	1,854,440	1,942,424	87,984	0	0	135,755	135,755	0	0	167,731	167,731	31,976	0.88	42.05	44.22
HARPER	039																		
ANTHONY-HARPER	D0361	970.0	3,846.38	4,073.42	3,809,837	3,951,213	141,376	910,560	0	254,485	1,165,045	1,178,773	0	273,922	1,452,695	287,650	7.41	60.17	55.14
ATTICA	D0511	214.0	4,247.65	4,830.42	993,951	1,033,709	39,758	302,046	0	42,188	344,234	471,745	0	45,448	517,193	172,959	13.39	52.10	37.91
HARVEY	040																		
BURRTON	D0369	270.0	4,509.06	4,679.76	1,208,429	1,263,535	55,106	554,585	0	59,665	614,250	645,386	0	75,261	720,647	106,397	12.66	56.55	48.20
NEWTON	D0373	3,085.0	2,808.19	2,920.52	8,524,818	9,009,804	484,986	2,948,533	0	867,542	3,816,075	3,028,528	0	983,577	4,012,105	196,030	3.70	81.71	89.71
SEDGWICK PUBLIC SCHOOLS	D0439	409.0	4,493.95	4,673.71	1,793,086	1,911,547	118,461	1,090,528	0	104,304	1,194,832	1,205,530	0	111,695	1,317,225	122,393	22.62	56.11	56.94
HALSTEAD	D0440	725.0	4,098.25	4,262.18	2,942,546	3,090,081	147,535	1,405,978	0	152,093	1,558,071	1,562,518	0	191,849	1,754,367	196,296	12.95	70.54	66.35
HESSTON	D0460	742.0	3,998.36	4,158.29	2,966,782	3,085,451	118,669	1,463,000	0	141,237	1,604,237	1,550,415	0	165,635	1,716,050	111,813	4.92	51.44	52.12

COUNTY NAME	#	(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)		(16)		(17)		(18)		
		EST ENROLL 9-20-88	1987-88	EST 1988-89	1987-88	EST 1988-89	1987-88	1988-89	DIFF (5-4)	BASIC AID	ADDITIONAL GUARANTEE	INCOME TAX REBATE	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	INCOME TAX REBATE	TOTAL STATE AID	DIFF (14-10)	MILL EQUIV	1987	EST 1988																	
-----BUDGET PER PUPIL-----GENERAL FUND BUDGET-----1987-88-----ESTIMATED 1988-89-----TAX RATE-----																																						
HASKELL	041																																					
SUBLETTE	D0374	500.0	3,930.91	4,108.93	1,953,725	2,054,473	100,750	133,930	0	126,687	260,617	139,090	0	159,803	298,893	38,276	0.91	34.55	36.68																			
SATANTA	D0507	380.0	5,102.36	5,245.50	1,954,205	1,993,289	39,084	0	104,466	104,466	0	0	120,159	120,159	15,693	0.21	23.60	24.05																				
HODGEMAN 042																																						
JETMORE	D0227	248.0	4,930.06	5,028.66	1,205,893	1,247,108	41,215	210,622	0	63,246	273,868	368,299	0	65,372	433,671	159,803	9.34	52.42	42.93																			
HANSTON	D0228	145.0	5,887.09	6,004.83	818,305	870,700	52,395	204,840	0	23,470	228,310	321,520	0	29,605	351,125	122,815	11.54	44.08	35.16																			
JACKSON 043																																						
NORTH JACKSON	D0335	465.0	4,284.89	4,461.08	1,994,615	2,074,403	79,788	1,352,943	0	61,125	1,414,068	1,449,227	0	68,570	1,517,797	103,729	15.26	42.48	38.45																			
HOLTON	D0336	905.0	3,865.41	4,020.03	3,430,531	3,638,127	207,576	1,989,406	0	205,680	2,195,086	2,228,202	0	213,874	2,442,076	246,990	17.93	48.00	45.35																			
HAYETTA	D0337	768.1	4,224.67	4,309.16	3,244,967	3,309,866	64,899	2,316,898	0	119,373	2,436,271	2,361,318	0	148,737	2,510,055	73,784	8.99	47.61	45.99																			
JEFFERSON 044																																						
VALLEY FALLS	D0338	474.0	3,437.67	3,575.18	1,584,420	1,694,635	110,215	1,051,327	0	85,276	1,136,603	1,101,885	0	90,961	1,192,846	56,243	10.03	51.68	66.86																			
JEFFERSON COUNTY NORTH	D0339	380.0	4,266.66	4,437.33	1,620,903	1,686,185	65,282	994,684	0	70,290	1,064,974	996,228	0	86,034	1,082,262	17,288	2.72	45.27	56.26																			
JEFFERSON WEST	D0340	710.0	4,315.36	4,435.77	3,087,642	3,149,395	61,753	1,895,559	0	169,136	2,064,695	1,812,743	0	195,614	2,008,357	-56,338	-6.16	68.58	86.61																			
OSKALDOSA PUBLIC SCHOOLS	D0341	546.0	3,829.81	3,983.00	2,025,972	2,174,718	148,746	1,186,736	0	99,365	1,286,101	1,222,124	0	113,548	1,335,672	49,571	5.47	65.20	81.76																			
MCLDUTH	D0342	484.0	4,084.67	4,248.06	1,966,769	2,056,061	89,292	1,228,445	0	88,018	1,316,463	1,269,420	0	95,519	1,364,939	48,476	5.82	47.98	55.69																			
PERRY PUBLIC SCHOOLS	D0343	865.0	3,827.27	3,980.36	3,274,227	3,443,011	168,784	1,829,195	0	201,066	2,030,261	1,831,374	0	225,595	2,056,969	26,708	1.89	61.72	76.59																			
JEWELL 045																																						
WHITE ROCK	D0104	190.0	6,322.47	6,958.05	1,296,106	1,322,029	25,923	214,206	0	45,738	259,944	368,490	0	56,866	425,356	165,412	15.54	74.00	55.64																			
HANKATO	D0278	300.0	4,331.49	4,654.91	1,342,761	1,396,473	53,712	760,556	0	60,915	821,471	859,180	0	76,504	935,684	114,213	15.48	70.61	59.33																			
JEWELL	D0279	199.5	5,304.26	5,410.33	1,052,895	1,079,365	26,470	357,996	0	51,477	409,473	489,142	0	64,933	554,075	144,602	19.06	73.05	51.16																			
JOHNSON 046																																						
SOUTHEAST JOHNSON CO	D0229	7,739.0	3,563.31	3,634.58	23,500,000	28,128,015	4,628,015	6,103,155	0	1,350,713	7,453,868	5,556,587	0	1,528,773	7,085,360	-368,508	-2.18	81.40	125.35																			
SPRING HILL	D0230	1,240.0	3,637.70	3,729.46	4,410,715	4,624,530	213,815	2,410,864	0	258,178	2,669,042	2,422,779	0	308,301	2,731,080	62,038	4.85	118.95	136.25																			
GARDNER-EDGERTON-ANTIOCH	D0231	1,655.8	3,418.80	3,488.02	5,662,221	5,775,468	113,247	2,425,786	0	395,923	2,821,709	2,375,357	0	417,182	2,792,539	-29,170	-0.92	79.83	86.33																			
DESOTO	D0232	1,652.0	3,235.20	3,299.90	5,343,911	5,451,435	107,524	2,564,172	0	320,352	2,884,524	2,504,309	0	366,238	2,870,547	-13,977	-0.67	90.43	98.52																			
DLATHE	D0233	12,796.5	3,517.41	3,587.76	42,700,000	45,910,771	3,210,771	18,597,797	0	3,204,329	21,802,126	17,418,678	0	3,690,364	21,109,042	-693,084	-3.21	72.96	99.17																			
SHAWNEE MISSION PUBLIC SCH	D0512	29,000.0	3,525.26	3,604.20	102,472,403	104,521,842	2,049,439	0	22,835,798	22,835,798	0	0	27,665,852	27,665,852	4,830,054	6.06	77.14	70.99																				
KEARNY 047																																						
LAKIN	D0215	695.0	4,043.44	4,205.18	2,769,755	2,922,600	152,845	0	165,279	165,279	0	0	208,481	208,481	43,202	0.31	17.04	18.18																				
DEERFIELD	D0216	255.0	4,895.59	4,993.50	1,241,032	1,273,343	32,311	52,596	0	42,736	95,332	0	44,039	44,039	-51,293	-1.16	19.81	22.53																				
KINGMAN 048																																						
KINGMAN	D0331	1,118.0	3,733.50	3,862.56	4,101,993	4,318,342	216,349	768,858	0	258,743	1,027,601	1,298,474	0	294,629	1,593,103	565,502	11.00	57.20	47.94																			
CUNNINGHAM	D0332	310.0	5,423.45	5,531.92	1,665,000	1,714,895	49,895	0	64,686	64,686	179,515	0	66,515	246,030	181,344	5.25	42.06	36.87																				
KIOWA 049																																						
GREENSBURG	D0422	431.0	3,878.48	4,033.62	1,667,747	1,738,490	70,743	630,525	0	102,245	732,770	679,496	0	117,177	796,673	63,903	2.99	31.32	31.92																			
MULLINVILLE	D0424	130.0	7,901.41	8,059.44	932,366	1,047,727	115,361	9,115	0	27,094	36,209	72,769	0	28,064	100,833	64,624	4.68	55.70	61.66																			
HAVILAND PUBLIC SCHOOLS	D0474	152.0	6,341.38	6,468.21	925,842	983,168	57,326	19,073	0	31,986	51,059	172,642	0	34,051	206,693	155,634	12.16	59.89	49.54																			

COUNTY NAME DISTRICT NAME	#	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
		BUDGET PER PUPIL				GENERAL FUND BUDGET				1987-88			ESTIMATED 1988-89				TAX RATE		
		EST ENROLL 9-20-88	1987-88	EST 1988-89	1987-88	EST 1988-89	DIFF (5-4)	BASIC AID	ADDITIONAL GUARANTEE	INCOME TAX REBATE	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	INCOME TAX REBATE	TOTAL STATE AID	DIFF (14-10)	MILLI EQUIV	1987	1988
LABETTE 050																			
PARSONS	D0503	1,900.0	2,917.28	3,065.68	5,710.575	5,824.796	114,221	2,850,015	0	489,993	3,340,008	2,723,435	0	574,829	3,298,264	-41,744	-1.41	64.75	71.79
OSWEGO	D0504	458.0	4,393.28	4,569.01	2,012,123	2,092,607	80,484	1,348,274	0	84,641	1,432,915	1,381,391	0	106,765	1,488,156	55,241	5.40	37.02	40.72
CHECTOPA	D0505	320.0	4,558.89	4,679.76	1,422,374	1,497,523	75,149	1,041,703	0	45,417	1,087,120	1,117,561	0	48,740	1,166,301	79,181	16.89	42.24	42.46
LABETTE COUNTY	D0506	1,606.0	3,156.40	3,270.27	5,066,340	5,252,054	185,714	2,601,790	0	215,609	2,817,399	3,089,232	0	244,904	3,334,136	516,737	19.28	49.50	32.63
LANE 051																			
HEALY PUBLIC SCHOOLS	D0468	119.5	5,255.48	5,360.59	625,402	640,591	15,189	0	0	32,929	32,929	116,849	0	34,624	151,473	118,544	11.40	47.53	33.72
DIGHTON	D0482	372.0	4,523.16	4,679.76	1,660,000	1,740,871	80,871	47,095	0	108,024	155,119	310,798	0	126,935	437,733	282,614	13.89	62.62	48.90
LEAVENWORTH 052																			
EASTON	D0449	647.0	3,613.29	3,757.82	2,305,278	2,431,310	126,032	1,234,873	0	103,356	1,338,229	1,275,428	0	122,914	1,398,342	60,113	5.76	56.10	65.68
LEAVENWORTH	D0453	4,260.0	2,797.82	2,909.73	11,918,708	12,395,450	476,742	4,857,932	0	1,038,728	5,896,660	4,538,455	0	1,163,640	5,704,095	-192,565	-3.10	72.90	88.24
BASEHOR-LINWOOD	D0458	1,150.0	3,612.16	3,758.61	4,156,155	4,322,401	166,246	2,049,428	0	250,859	2,300,287	1,960,104	0	305,600	2,265,704	-34,583	-2.36	79.63	99.01
TONGANOXIE	D0464	1,251.0	3,429.71	3,569.75	4,293,995	4,465,759	171,764	2,301,187	0	255,939	2,557,126	2,344,139	0	269,086	2,613,225	56,099	3.17	64.40	74.34
LANSING	D0469	1,525.0	3,330.09	3,438.23	4,866,927	5,243,301	376,374	2,954,299	0	222,520	3,176,819	3,154,228	0	264,690	3,418,918	242,099	15.92	51.25	65.40
LINCOLN 053																			
LINCOLN	D0298	405.0	4,188.06	4,355.58	1,679,412	1,764,010	84,598	634,271	0	98,301	732,572	768,884	0	123,996	892,880	160,308	8.87	38.43	32.68
SYLVAN GROVE	D0299	212.0	4,234.47	4,403.85	882,887	933,616	50,729	352,578	0	38,079	390,657	468,030	0	38,426	506,456	115,799	11.50	36.91	28.36
LINN 054																			
PLEASANTON	D0344	398.0	4,362.27	4,696.34	1,797,255	1,869,145	71,890	1,280,579	0	61,358	1,341,937	1,297,692	0	69,236	1,366,928	24,991	4.58	43.40	56.38
JAYHAWK	D0346	540.0	3,995.94	4,186.56	2,173,793	2,260,744	86,951	1,077,009	0	80,913	1,157,922	1,071,885	0	93,016	1,164,901	6,979	0.53	52.66	61.52
PRAIRIE VIEW	D0362	780.0	4,271.29	4,358.40	3,332,887	3,399,549	66,662	0	0	133,545	133,545	0	0	150,192	150,192	16,647	0.16	29.31	30.02
LOGAN 055																			
OAKLEY	D0274	488.0	4,371.91	4,546.79	2,078,843	2,218,834	139,991	231,800	0	135,922	367,722	679,753	0	144,806	824,559	456,837	18.46	59.95	42.50
TRIPLAINS	D0275	113.0	6,740.72	6,875.53	731,368	776,935	45,567	0	0	32,426	32,426	0	0	33,255	33,255	829	0.08	55.71	62.24
LYON 056																			
NORTH LYON COUNTY	D0251	676.0	3,750.37	3,924.61	2,551,000	2,653,038	102,038	1,327,141	0	119,292	1,446,433	1,414,972	0	145,160	1,560,132	113,699	6.21	46.19	45.50
SOUTHERN LYON COUNTY	D0252	503.5	4,368.29	4,543.02	2,105,515	2,287,411	181,896	1,029,555	0	95,929	1,125,484	1,222,631	0	98,473	1,321,104	195,620	13.19	52.18	52.07
EMPORIA	D0253	4,459.0	2,792.09	2,912.04	12,485,389	12,984,788	499,399	4,985,809	0	1,162,897	6,148,706	4,830,877	0	1,466,866	6,297,743	149,037	1.80	63.27	68.87
MARION 057																			
CENTRE	D0397	265.0	5,033.96	5,704.29	1,482,500	1,511,638	29,138	517,768	0	46,671	564,439	591,036	0	50,558	641,594	77,155	6.01	44.98	39.90
PEABODY-BURNS	D0398	400.0	4,454.40	4,777.35	1,837,440	1,910,939	73,499	900,795	0	80,381	981,176	1,022,872	0	81,321	1,104,193	123,017	10.78	52.75	47.30
MARION	D0408	539.0	4,333.60	4,511.12	2,337,979	2,431,494	93,515	1,071,583	0	139,872	1,211,455	1,223,269	0	153,235	1,376,504	165,049	11.70	51.87	45.19
DURHAM-HILLSBORO-LEHIGH	D0410	596.7	4,022.82	4,183.73	2,400,416	2,496,432	96,016	1,025,506	0	137,713	1,163,219	1,169,972	0	169,639	1,339,611	176,392	10.66	51.10	44.40
GOESSEL	D0411	244.5	4,164.94	4,398.86	1,034,155	1,075,521	41,366	568,439	0	35,912	604,351	636,927	0	41,492	678,419	74,068	12.49	60.93	53.67
MARSHALL 058																			
MARYSVILLE	D0364	910.0	3,865.73	4,020.36	3,479,155	3,658,528	179,373	1,186,917	0	285,733	1,472,650	1,403,036	0	327,548	1,730,584	257,934	9.81	58.18	54.28
VERMILLION	D0380	587.0	4,030.21	4,277.11	2,414,098	2,510,661	96,563	1,217,032	0	105,009	1,322,041	1,342,771	0	111,769	1,454,540	132,499	8.35	47.99	45.32
ATELL	D0488	316.5	4,641.42	4,883.83	1,515,424	1,545,733	30,309	707,128	0	58,776	765,904	754,668	0	68,714	823,382	57,478	5.51	55.50	51.90
VALLEY HEIGHTS	D0498	388.0	3,911.94	4,101.97	1,530,351	1,591,566	61,215	740,764	0	89,939	830,703	847,986	0	99,748	947,734	117,031	11.60	61.52	54.14

COUNTY NAME	#	DISTRICT NAME	BUDGET PER PUPIL				GENERAL FUND BUDGET				1987-88			ESTIMATED 1988-89				TAX RATE		
			EST ENROLL 9-20-88	1987-88	EST 1988-89	1987-88	EST 1988-89	DIFF (5-4)	BASIC AID	ADDITIONAL GUARANTEE	INCOME TAX REBATE	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	INCOME TAX REBATE	TOTAL STATE AID	DIFF (14-10)	MILL EQUIV	1987	1988

MCPHERSON	059																			
LINDSBORG	D0400		836.0	3,702.24	3,830.33	2,941.428	3,218.876	277.448	1,066,205	0	172,016	1,238,221	1,384,576	0	216,979	1,601,555	363,334	15.06	59.20	54.90
MCPHERSON	D0418		2,300.0	2,964.20	3,023.48	6,782,971	6,954,004	171,033	882,019	0	661,282	1,543,301	1,169,070	0	747,386	1,916,456	373,155	4.84	60.40	56.67
CANTON-GALVA	D0419		395.0	4,699.81	4,793.81	1,807,077	1,893,555	86,478	649,963	0	106,308	756,271	871,374	0	121,793	993,167	236,896	17.59	50.26	34.98
MOUNDRIDGE	D0423		425.0	4,319.98	4,503.35	1,840,310	1,913,924	73,614	319,927	0	127,780	647,707	685,867	0	140,017	825,884	178,177	11.18	62.72	53.81
INMAN	D0448		387.0	4,299.20	4,471.17	1,661,641	1,730,343	68,702	688,042	0	87,130	775,172	808,380	0	98,773	907,153	131,981	10.50	55.89	49.16

MEADE	060																			
FOWLER	D0225		160.0	5,149.86	5,548.33	870,327	887,733	17,406	84,494	0	51,305	135,799	81,744	0	54,149	135,893	94	0.01	62.65	63.00
MEADE	D0226		401.0	4,381.56	4,562.50	1,759,197	1,829,563	70,366	0	0	105,483	105,483	0	0	116,673	116,673	11,190	0.19	27.58	29.08

MIAMI	061																			
OSAWATOMIE	D0367		1,080.0	3,551.06	3,747.81	3,891,966	4,047,638	155,672	2,406,669	0	201,320	2,607,989	2,468,460	0	236,821	2,705,281	97,292	6.19	49.68	55.31
PAOLA	D0368		1,505.0	3,447.18	3,516.12	4,976,000	5,291,761	315,761	1,816,984	0	414,846	2,231,830	1,886,623	0	523,283	2,409,906	178,076	6.28	69.62	76.58
LOUISBURG	D0416		1,020.0	3,720.06	3,884.03	3,809,339	3,961,713	152,374	1,967,376	0	210,651	2,178,027	2,004,423	0	253,539	2,257,962	79,935	3.94	57.08	62.30

MITCHELL	062																			
WACONDA	D0272		550.0	4,055.99	4,218.23	2,218,628	2,320,027	101,399	994,764	0	116,283	1,111,047	1,179,633	0	136,200	1,315,833	204,786	12.56	59.04	50.48
BELOIT	D0273		780.0	4,060.43	4,223.93	3,167,950	3,294,668	126,718	1,120,901	0	215,459	1,336,360	1,303,776	0	243,477	1,547,253	210,893	8.29	37.00	32.59

MONTOOMERY	063																			
CANEY VALLEY	D0436		800.0	4,170.89	4,278.24	3,355,478	3,422,592	67,114	2,191,962	0	118,350	2,310,312	2,261,281	0	149,285	2,410,566	100,254	6.71	41.41	38.24
COFFEYVILLE	D0445		2,775.0	2,985.21	3,044.91	8,255,897	8,449,625	193,728	3,873,199	0	603,566	4,476,765	3,870,460	0	723,843	4,594,303	117,538	2.32	57.51	59.40
INDEPENDENCE	D0446		2,346.0	2,831.99	2,925.36	6,637,608	6,862,895	225,287	2,542,507	0	594,874	3,137,381	2,667,630	0	665,458	3,333,088	195,707	4.20	61.46	62.45
CHERRYVALE	D0447		640.5	4,256.13	4,398.47	2,726,049	2,817,220	91,171	1,897,522	0	121,781	2,019,303	1,971,539	0	125,250	2,096,789	77,486	8.84	45.39	48.52

MORRIS COUNTY	064																			
MORRIS COUNTY	D0417		971.0	3,721.98	3,876.84	3,619,624	3,764,411	144,787	1,806,087	0	194,671	2,000,758	1,935,230	0	216,421	2,151,651	150,893	5.56	36.50	36.52

MORTON	065																			
ROLLA	D0217		205.0	6,030.46	6,481.13	1,302,580	1,328,631	26,051	0	0	44,639	44,639	0	0	47,164	47,164	2,525	0.04	18.51	19.11
ELKHART	D0218		601.0	4,115.88	4,280.52	2,453,065	2,572,593	119,528	497,510	0	156,366	653,876	738,366	0	165,196	903,562	249,686	5.49	33.69	29.90

NEMAHA	066																			
SABETHA	D0441		941.0	3,790.27	3,941.88	3,566,644	3,709,309	142,665	1,832,629	0	219,822	2,052,451	1,873,362	0	251,428	2,124,790	72,339	3.31	52.67	57.46
NEMAHA VALLEY SCHOOLS	D0442		368.0	4,966.18	5,204.53	1,877,712	1,915,266	37,554	813,561	0	115,642	929,203	757,067	0	136,535	893,602	-35,601	-2.96	44.53	52.92
B & B	D0451		215.0	5,113.84	5,337.42	1,125,044	1,147,546	22,502	712,167	0	29,223	741,390	735,968	0	29,489	765,457	24,067	4.68	31.12	31.12

NEOSHO	067																			
ERIE-ST PAUL	D0101		1,115.0	3,738.26	3,853.77	4,128,911	4,299,184	170,273	2,167,498	0	163,270	2,330,768	2,463,929	0	182,478	2,646,407	315,639	14.11	51.90	43.35
CHANUTE PUBLIC SCHOOLS	D0413		1,936.0	3,080.33	3,153.30	5,985,075	6,104,789	119,714	2,488,309	0	402,302	2,890,611	2,708,021	0	466,069	3,174,090	283,479	7.33	63.00	56.97

NESS	068																			
NES TRES LA GO	D0301		91.0	8,273.23	8,438.69	752,864	767,921	15,057	0	0	27,745	27,745	69,488	0	29,668	99,156	71,411	6.53	58.50	51.38
SMOKY HILL	D0302		205.5	4,956.23	5,055.35	1,013,550	1,038,874	25,324	278,869	0	47,301	326,170	424,126	0	49,592	473,718	147,548	11.81	46.73	33.19
NESS CITY	D0303		331.0	4,636.67	4,729.40	1,495,325	1,565,431	70,106	0	0	148,133	148,133	279,993	0	165,653	445,646	297,513	13.58	55.65	41.24
BAZINE	D0304		125.0	5,927.13	6,045.67	732,000	755,709	23,709	31,630	0	27,743	59,373	210,752	0	28,668	239,420	180,047	18.43	59.15	36.96

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
		---BUDGET PER PUPIL---			-----GENERAL FUND BUDGET-----			-----1987-88-----			-----ESTIMATED 1988-89-----			---TAX RATE---					
COUNTY NAME	#	EST ENROLL 9-20-88	EST 1987-88	EST 1988-89	EST 1987-88	EST 1988-89	DIFF (5-4)	BASIC AID	ADDITIONAL GUARANTEE	INCOME TAX REBATE	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	INCOME TAX REBATE	TOTAL STATE AID	DIFF (14-10)	MILLI EQUIV	1987	EST 1988
NORTON	069																		
NORTON COMMUNITY SCHOOLS	D0211	705.0	4,324.01	4,419.87	3,054,912	3,116,011	61,099	1,646,137	0	171,637	1,817,774	1,823,062	0	190,147	2,013,209	195,435	13.57	53.68	40.73
NORTHERN VALLEY	D0212	183.5	4,604.53	5,208.51	937,021	955,762	18,741	410,925	0	43,081	454,006	456,722	0	46,211	502,933	48,927	7.00	62.34	56.45
WEST SOLOMON VALLEY SCHOOL	D0213	125.0	6,156.73	6,430.58	788,062	803,822	15,760	130,054	0	43,974	174,028	228,116	0	47,044	275,160	101,132	16.38	73.97	54.74
OSAGE	070																		
OSAGE CITY	D0420	640.0	3,998.76	4,158.71	2,313,221	2,661,574	146,353	1,463,287	0	161,508	1,624,795	1,564,838	0	181,217	1,746,055	121,260	9.89	29.84	33.50
LYNDON	D0421	378.5	4,146.43	4,312.29	1,569,422	1,632,202	62,780	918,980	0	84,814	1,003,794	981,026	0	102,429	1,083,453	79,661	10.97	49.26	46.26
SANTA FE TRAIL	D0434	1,260.0	3,588.06	3,726.30	4,360,207	4,695,138	334,931	2,839,368	0	206,164	3,045,532	3,119,934	0	229,604	3,349,558	304,026	21.04	50.40	55.31
BURLINGAME PUBLIC SCHOOLS	D0434	342.0	4,519.67	4,679.76	1,545,727	1,600,478	54,751	1,085,850	0	60,083	1,145,933	1,145,705	0	65,176	1,210,881	64,948	13.79	40.32	38.18
MARAIS DES CYGNES VALLEY	D0456	329.5	4,315.63	4,488.26	1,422,000	1,478,882	56,882	933,650	0	55,174	988,824	1,010,697	0	57,036	1,067,733	78,909	13.11	43.86	39.60
OSBORNE	071																		
OSBORNE COUNTY	D0392	465.0	4,184.08	4,449.70	1,989,529	2,069,110	79,581	788,136	0	109,085	897,221	1,037,161	0	116,210	1,153,371	256,150	15.86	44.90	29.97
OTTAWA	072																		
NORTH OTTAWA COUNTY	D0239	620.0	3,463.33	3,732.57	2,225,189	2,314,195	89,006	984,874	0	141,826	1,126,700	1,105,856	0	162,664	1,268,520	141,820	6.64	36.68	33.39
TWIN VALLEY	D0240	485.0	3,963.05	4,121.57	1,909,000	1,998,961	89,961	1,114,107	0	75,242	1,189,349	1,263,671	0	83,987	1,347,658	158,309	11.82	42.30	35.66
PAWNEE	073																		
FT LARNED	D0495	1,092.6	3,798.57	3,874.54	4,150,323	4,233,322	82,999	1,218,596	0	297,214	1,515,810	1,619,047	0	360,471	1,979,518	463,708	13.07	67.52	52.28
PAWNEE HEIGHTS	D0496	155.0	6,529.93	6,660.53	992,550	1,032,382	39,832	0	4,493	42,545	47,038	231,706	0	47,031	278,737	231,699	21.65	73.63	48.79
PHILLIPS	074																		
EASTERN HEIGHTS	D0324	169.0	4,651.11	4,744.13	781,386	801,758	20,372	364,066	0	32,463	396,529	404,428	0	40,949	445,377	48,848	7.98	50.82	44.29
PHILLIPSBURG	D0325	713.0	4,024.55	4,185.53	2,863,466	2,984,283	120,817	1,301,428	0	180,854	1,482,282	1,473,982	0	205,785	1,679,767	197,485	8.71	51.40	46.93
LOGAN	D0326	200.0	5,274.73	5,990.88	1,200,000	1,198,175	-1,825	335,058	0	48,614	383,672	401,814	0	55,205	457,019	73,347	5.33	47.06	39.28
POTTAWATOMIE	075																		
WAMEGO	D0320	1,182.0	3,700.67	3,774.68	4,352,363	4,461,672	109,309	2,581,285	0	236,550	2,817,835	2,635,933	0	269,686	2,905,619	87,784	4.60	32.89	34.61
KAW VALLEY	D0321	994.0	4,497.62	4,657.26	4,538,546	4,629,317	90,771	0	0	230,051	230,051	0	0	277,972	277,972	47,921	0.21	18.15	18.40
DNAGA-HAUVENSVILLE-WHEATON	D0322	431.0	4,238.81	4,408.36	1,752,748	1,900,003	147,255	1,010,277	0	68,493	1,078,770	1,108,916	0	86,396	1,195,312	116,542	10.99	61.16	66.18
WESTMORELAND	D0323	600.0	3,847.23	4,001.14	2,221,785	2,400,684	178,899	1,391,046	0	95,453	1,486,499	1,505,047	0	107,827	1,612,874	126,375	13.20	64.89	74.12
PRATT	076																		
PRATT	D0382	1,320.0	3,245.86	3,385.92	4,297,518	4,469,414	171,896	1,130,698	0	430,206	1,580,904	1,455,721	0	499,790	1,955,511	374,607	9.21	62.56	55.58
SKYLINE SCHOOLS	D0438	365.0	4,098.36	4,262.29	1,450,000	1,355,736	105,736	316,393	0	50,448	366,841	602,818	0	51,992	654,810	287,969	13.77	54.68	42.97
RAWLINS	077																		
HERNDON	D0317	74.5	5,803.81	5,919.89	426,580	441,032	14,452	61,149	0	15,997	77,146	113,831	0	16,487	130,318	53,172	11.61	75.02	63.47
ATWOOD	D0318	470.0	4,397.88	4,598.13	2,078,000	2,161,121	83,121	834,558	0	121,636	956,194	920,190	0	139,741	1,059,931	103,737	6.51	59.98	58.41
RENO	078																		
HUTCHINSON PUBLIC SCHOOLS	D0308	4,775.0	3,023.13	3,162.57	14,805,185	15,101,265	296,080	3,885,106	0	1,697,742	5,582,848	3,261,237	0	2,040,703	5,301,940	-280,908	-2.51	71.98	78.70
NICKERSON	D0309	1,472.5	3,361.30	3,428.53	4,949,512	5,048,510	98,998	2,366,914	0	245,448	2,612,362	2,547,035	0	265,836	2,812,871	200,509	6.05	56.49	52.34
FAIRFIELD	D0310	495.0	4,331.79	4,696.18	2,235,206	2,324,611	89,405	830,332	0	95,172	925,504	913,164	0	120,049	1,033,213	107,709	5.63	50.27	49.07
PRETTY PRAIRIE	D0311	250.0	5,176.27	5,564.91	1,363,948	1,391,227	27,279	555,179	0	64,964	620,143	589,355	0	71,256	660,611	40,468	4.67	62.33	60.33
HAVEN PUBLIC SCHOOLS	D0312	1,120.0	3,725.49	3,845.54	4,185,586	4,307,005	121,419	1,778,163	0	246,546	2,024,709	1,935,070	0	284,267	2,219,337	194,628	6.24	46.53	43.33

COUNTY NAME DISTRICT NAME	#	EST ENROLL 9-20-88	BUDGET PER PUPIL		GENERAL FUND BUDGET			1987-88			ESTIMATED 1988-89					TAX RATE			
			1987-88	EST 1988-89	1987-88	EST 1988-89	DIFF (5-4)	BASIC AID	ADDITIONAL GUARANTEE	INCOME TAX REBATE	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	INCOME TAX REBATE	TOTAL STATE AID	DIFF (14-10)	MILL EQUIV	1987	1988
			1987-88	1988-89	1987-88	1988-89	(5-4)												
RENO	078																		
BUHLER	D0313	2,145.5	2,822.31	2,925.36	6,055,264	6,276,360	221,096	2,733,687	0	402,908	3,136,595	2,794,121	0	495,044	3,289,165	152,570	3.38	57.07	59.17
REPUBLIC	079																		
PIKE VALLEY	D0426	247.0	4,621.51	4,942.96	1,196,972	1,220,910	23,938	497,812	0	61,202	559,014	580,058	0	61,760	641,818	82,804	8.75	52.36	43.89
BELLEVILLE	D0427	592.0	4,163.31	4,430.71	2,522,097	2,622,978	100,881	1,019,367	0	159,665	1,179,032	1,152,674	0	201,399	1,354,073	175,041	8.83	50.71	45.45
CUBA	D0455	157.0	6,019.08	6,139.46	917,909	963,895	45,986	253,903	0	34,953	288,856	374,229	0	44,090	418,319	129,463	17.98	68.98	53.07
RICE	080																		
STERLING	D0376	530.0	4,279.78	4,544.19	2,313,788	2,408,420	92,632	1,326,068	0	111,572	1,437,640	1,402,681	0	115,894	1,518,575	80,935	5.39	42.07	43.71
CHASE	D0401	170.0	6,478.47	6,724.65	1,120,776	1,143,191	22,415	79,820	0	51,011	130,831	222,613	0	51,476	274,089	143,258	9.24	56.48	45.70
LYONS	D0405	755.0	4,113.49	4,270.28	3,085,530	3,224,061	138,531	1,577,668	0	197,554	1,775,222	1,629,507	0	249,193	1,878,700	103,478	4.31	46.58	48.66
LITTLE RIVER	D0444	386.0	4,324.76	4,497.75	1,669,359	1,736,132	66,773	465,115	0	73,267	538,382	636,176	0	84,819	720,995	182,613	7.23	36.01	29.74
RILEY	081																		
RILEY COUNTY	D0378	550.0	3,745.63	3,895.46	1,927,125	2,142,503	215,378	1,056,119	0	91,758	1,147,877	1,230,852	0	100,808	1,331,660	183,783	18.38	57.69	64.04
MANHATTAN	D0383	5,900.0	2,679.53	2,786.71	15,671,483	16,441,589	770,106	4,944,980	0	1,552,117	6,497,097	4,440,480	0	1,798,812	6,239,292	-257,805	-2.08	62.27	74.01
BLUE VALLEY	D0384	250.0	4,169.01	4,335.77	1,036,000	1,083,943	47,943	467,200	0	40,014	507,214	499,353	0	44,323	543,676	36,462	4.66	51.19	53.72
ROOKS	082																		
PALCO	D0269	190.0	5,508.99	5,619.17	1,035,690	1,067,642	31,952	0	0	53,752	53,752	261,701	0	57,721	319,422	265,670	16.73	53.98	33.52
PLAINVILLE	D0270	489.0	4,413.87	4,575.67	2,158,384	2,237,503	79,119	578,426	0	102,855	681,281	914,958	0	115,727	1,030,685	349,404	13.13	50.92	36.87
STOCKTON	D0271	421.5	4,110.84	4,275.27	1,669,000	1,802,026	133,026	171,191	0	87,856	239,047	629,597	0	110,821	740,418	481,371	22.63	53.51	30.94
RUSH	083																		
LACROSSE	D0395	350.0	4,890.11	5,187.43	1,780,000	1,815,599	35,599	176,427	0	122,536	298,963	299,703	0	140,959	440,662	141,699	5.32	46.18	40.57
OTIS-BISON	D0403	324.0	4,776.42	5,292.98	1,681,300	1,714,926	33,626	579,085	0	79,926	659,011	649,326	0	90,368	739,694	80,683	4.71	49.49	45.69
RUSSELL	084																		
PARADISE	D0399	176.0	5,933.98	6,052.66	1,011,743	1,065,268	53,525	0	0	27,333	27,333	103,071	0	34,478	137,549	110,216	5.80	46.11	42.12
RUSSELL COUNTY	D0407	1,266.0	4,256.20	4,341.32	5,246,613	5,496,111	249,498	386,493	0	331,236	717,729	1,263,206	0	387,450	1,650,656	932,927	16.49	67.91	51.19
SALINE	085																		
SALINA	D0305	6,698.2	2,791.58	2,903.24	18,636,036	19,446,482	810,446	4,815,683	0	2,223,435	7,039,118	4,180,426	0	2,512,911	6,693,337	-345,781	-2.66	76.13	88.65
SOUTHEAST OF SALINE	D0306	657.1	4,088.11	4,251.63	2,686,299	2,793,746	107,447	1,020,623	0	117,300	1,137,923	1,071,358	0	137,570	1,208,928	71,005	2.61	34.76	36.85
ELL-SALINE	D0307	343.0	3,924.32	4,081.29	1,310,722	1,399,882	89,160	680,237	0	44,055	724,312	786,068	0	46,901	832,969	108,657	13.37	50.22	47.87
SCOTT	086																		
SCOTT COUNTY	D0466	1,103.0	3,663.36	3,809.89	4,037,018	4,202,309	165,291	640,442	0	290,236	930,678	1,245,983	0	306,985	1,552,968	622,290	17.49	57.44	39.81
SEDGWICK	087																		
WICHITA	D0259	44,200.0	3,134.87	3,246.66	135,954,500	143,502,372	7,547,872	17,180,885	0	19,685,770	36,866,655	11,131,480	0	23,021,612	34,153,092	-2,713,563	-2.44	75.54	88.40
DERBY	D0260	5,400.0	2,969.18	3,028.56	15,495,861	16,354,224	858,363	6,662,334	0	997,184	7,659,518	6,486,217	0	1,187,694	7,673,911	14,393	0.10	49.78	58.20
HAYSVILLE	D0261	3,211.4	2,824.88	2,925.36	8,824,938	9,394,501	569,563	4,704,940	0	518,877	5,223,817	4,989,861	0	593,006	5,582,867	359,050	8.68	73.84	81.89
VALLEY CENTER PUBLIC SCHOO	D0262	1,925.0	2,954.30	3,013.39	5,560,000	5,800,776	240,776	2,536,730	0	362,849	2,899,579	2,657,691	0	416,992	3,074,683	175,104	7.01	73.81	77.91
MULVANE	D0263	1,850.0	2,201.89	2,289.97	3,970,000	4,236,445	266,445	1,917,076	0	409,307	2,326,383	2,094,676	0	473,876	2,570,552	244,169	15.02	66.45	68.98
CLEARWATER	D0264	947.0	3,462.60	3,601.10	3,263,501	3,410,242	146,741	1,320,308	0	214,931	1,535,239	1,513,705	0	231,596	1,745,301	210,062	7.82	52.78	49.87
GODDARD	D0265	1,905.0	2,765.75	2,876.38	5,136,000	5,479,504	343,504	1,577,049	0	367,649	1,944,698	1,760,073	0	429,861	2,189,934	245,236	7.20	83.28	87.87

COUNTY NAME DISTRICT NAME	#	BUDGET PER PUPIL							GENERAL FUND BUDGET			ESTIMATED 1988-89			ESTIMATED 1988-89			TAX RATE		
		EST		EST		EST		DIFF	BASIC AID	ADDITIONAL QUARANTEE	INCOME TAX REBATE	TOTAL STATE AID	BASIC AID	ADDITIONAL QUARANTEE	INCOME TAX REBATE	TOTAL STATE AID	DIFF (14-10)	MILLI EQUIVI	1987	1988
		9-20-88	1987-88	1988-89	1987-88	1988-89	(3-4)													
SEDGWICK	087																			
MAIZE	D0266	1,875.0	3,465.57	3,534.88	6,030,431	6,627,900	597,469	3,566,524	0	199,143	3,765,667	3,944,947	0	211,823	4,156,770	391,103	16.58	61.37	76.02	
RENWICK	D0267	1,380.0	3,420.51	3,538.41	4,732,270	4,883,008	150,738	1,960,480	0	238,483	2,198,963	2,079,545	0	271,826	2,351,371	152,408	4.55	59.80	59.93	
CHENEY	D0268	530.0	3,460.39	3,649.74	1,859,957	1,934,360	74,403	860,811	0	113,281	974,092	908,917	0	142,893	1,051,810	77,718	6.12	56.30	55.94	
SCHWARD	088																			
LIBERAL	D0480	3,500.0	2,835.48	2,925.36	9,615,128	10,238,760	623,632	3,333,427	0	827,333	4,160,760	2,909,569	0	964,804	3,874,373	-286,387	-3.19	59.79	74.28	
KISMET-PLAINS	D0483	562.0	3,914.59	4,071.17	2,200,000	2,287,998	87,998	332,453	0	106,690	439,143	313,933	0	118,064	431,997	-7,146	-0.21	44.98	49.03	
SHAWNEE	089																			
SEAMAN	D0345	3,350.0	2,831.44	2,946.75	9,554,706	9,871,627	316,921	3,521,014	0	718,494	4,239,508	3,288,503	0	803,741	4,092,244	-147,264	-1.87	55.45	63.84	
SILVER LAKE	D0372	610.0	4,077.49	4,240.59	2,450,569	2,586,760	136,191	1,445,301	0	142,376	1,587,677	1,450,822	0	179,593	1,630,415	42,738	4.78	54.73	69.85	
AUBURN WASHBURN	D0437	3,630.0	2,656.64	2,762.91	8,818,981	10,029,363	1,210,382	3,376,479	0	717,433	4,093,912	3,673,059	0	835,218	4,508,277	414,365	6.24	57.07	75.24	
SHAWNEE HEIGHTS	D0450	3,226.0	2,795.92	2,908.21	9,021,038	9,381,888	360,850	4,150,041	0	662,741	4,812,782	3,950,223	0	740,299	4,690,522	-122,260	-2.26	61.00	73.78	
TOPEKA PUBLIC SCHOOLS	D0501	14,191.0	3,073.16	3,196.09	43,582,702	45,355,713	1,773,011	7,346,922	0	6,269,438	13,616,360	4,956,387	0	7,143,871	12,100,258	-1,516,102	-4.65	83.58	97.59	
SHERIDAN	090																			
HOKIE COMMUNITY SCHOOLS	D0412	528.0	3,925.41	4,090.16	2,076,540	2,159,605	83,065	586,552	0	122,381	708,933	918,592	0	133,312	1,051,904	342,971	20.63	62.74	41.19	
SHERMAN	091																			
GOODLAND	D0352	1,238.0	3,692.66	3,766.51	4,549,353	4,662,939	113,586	1,090,586	0	287,863	1,378,449	1,606,966	0	349,296	1,956,262	577,813	16.04	77.30	59.15	
SMITH	092																			
SMITH CENTER	D0237	650.0	3,838.15	3,991.68	2,467,932	2,594,592	126,660	869,113	0	153,018	1,022,131	1,001,665	0	192,281	1,193,946	171,815	8.43	59.18	56.22	
WEST SMITH COUNTY	D0238	208.5	4,452.06	4,630.14	928,255	965,384	37,129	399,433	0	42,478	441,911	456,101	0	45,328	501,429	59,518	9.03	73.42	69.12	
STAFFORD	093																			
STAFFORD	D0349	290.0	4,881.94	4,979.58	1,384,030	1,444,078	60,048	357,995	0	71,289	429,284	518,947	0	89,924	608,871	179,587	14.98	80.59	66.74	
ST JOHN-HUDSON	D0350	429.0	4,252.62	4,422.72	1,824,375	1,897,347	72,972	449,558	0	110,086	559,644	696,685	0	124,900	821,585	261,941	13.29	56.80	43.56	
HACKSVILLE	D0351	285.0	5,012.50	5,112.75	1,413,525	1,457,134	43,609	0	0	72,911	72,911	160,324	0	74,936	235,260	162,349	6.20	47.75	41.54	
STANTON	094																			
STANTON COUNTY	D0452	493.5	4,514.94	4,605.24	2,228,123	2,272,686	44,563	0	0	128,293	128,293	0	0	137,332	137,332	9,039	0.14	25.80	26.59	
STEVENS	095																			
MOSCOW PUBLIC SCHOOLS	D0209	142.0	7,306.13	7,625.44	1,061,580	1,082,812	21,232	0	0	40,341	40,341	0	0	40,709	40,709	368	0.01	13.30	13.81	
HUGDTON PUBLIC SCHOOLS	D0210	900.0	4,637.10	4,729.84	4,161,798	4,256,856	95,058	0	0	255,819	255,819	0	0	297,466	297,466	41,647	0.24	20.96	21.39	
SUMNER	096																			
WELLINGTON	D0353	1,800.0	2,979.22	3,166.09	5,612,846	5,698,966	86,120	2,176,917	0	466,637	2,643,554	2,058,578	0	588,610	2,647,188	3,634	0.13	74.29	77.56	
CONWAY SPRINGS	D0356	415.0	4,065.97	4,228.61	1,624,357	1,754,873	130,516	634,768	0	104,544	739,312	750,535	0	131,294	881,829	142,517	14.67	74.73	73.66	
BELLE PLAINE	D0357	675.0	3,781.54	3,932.80	2,548,760	2,654,640	105,880	1,565,059	0	153,839	1,718,898	1,659,354	0	167,381	1,826,735	107,837	13.36	72.18	72.73	
OXFORD	D0358	400.0	3,750.68	3,925.09	1,509,648	1,570,036	60,388	754,645	0	80,010	834,655	842,869	0	95,153	938,022	103,367	11.73	57.16	50.59	
ARCONIA PUBLIC SCHOOLS	D0359	205.0	4,670.35	4,938.04	992,450	1,012,299	19,849	198,824	0	56,634	255,458	244,241	0	71,438	315,679	60,221	6.81	66.47	59.88	
CALDWELL	D0360	304.0	4,571.01	4,679.76	1,375,875	1,422,647	46,772	356,779	0	70,855	427,634	469,873	0	75,152	543,025	117,391	11.99	77.55	67.82	
SOUTH HAVEN	D0509	217.5	4,007.70	4,168.01	863,660	906,542	42,882	327,169	0	37,363	364,532	413,712	0	37,703	451,415	86,883	13.09	60.56	51.91	

COUNTY NAME	#	DISTRICT NAME	BUDGET PER PUPIL					GENERAL FUND BUDGET					ESTIMATED 1988-89					TAX RATE		
			EST ENROLL 9-20-88	1987-88	EST 1988-89	1987-88	EST 1988-89	DIFF (5-4)	BASIC AID	ADDITIONAL QUARANTEE	INCOME TAX REBATE	TOTAL STATE AID	BASIC AID	ADDITIONAL QUARANTEE	INCOME TAX REBATE	TOTAL STATE AID	DIFF (14-10)	MILL EQUIV	1987	EST 1988

THOMAS	097																			
BREWSTER	D0314		149.5	5,397.99	5,505.95	807,000	823,140	16,140	0	332	36,263	36,595	99,671	0	36,663	136,334	99,739	9.92	71.97	60.48
COLBY PUBLIC SCHOOLS	D0315		1,233.5	3,548.25	3,690.18	4,302,252	4,551,837	249,585	1,284,126	0	309,274	1,593,400	1,780,704	0	337,476	2,118,180	524,780	15.75	62.35	51.33
GOLDEN PLAINS	D0316		137.0	6,183.66	6,560.55	881,171	898,795	17,624	53,746	0	46,585	100,331	178,708	0	58,763	237,471	137,140	18.89	63.04	39.82

TRECO	098																			
WAKEENEY	D0208		610.0	3,883.13	4,038.46	2,359,000	2,463,461	104,461	820,760	0	129,155	949,915	1,087,462	0	139,906	1,227,368	277,453	11.41	55.14	45.50

WABAUNSEE	099																			
ALMA	D0329		522.4	3,996.15	4,156.00	2,087,591	2,171,094	83,503	895,753	0	145,502	1,041,255	905,455	0	156,885	1,062,340	21,085	1.29	55.65	61.31
WABAUNSEE EAST	D0330		558.0	4,414.58	4,502.87	2,463,337	2,512,601	49,264	1,378,581	0	95,876	1,474,457	1,385,519	0	110,044	1,493,563	21,106	1.68	62.00	65.26

WALLACE	100																			
WALLACE COUNTY SCHOOLS	D0241		322.0	3,532.65	3,673.96	1,137,514	1,183,015	45,501	339,522	0	62,949	402,471	489,143	0	79,404	568,547	166,076	11.73	46.44	34.55
WESKAN	D0242		110.0	5,147.13	5,250.07	558,464	577,508	19,044	177,643	0	12,869	190,312	210,163	0	12,986	223,149	32,637	3.98	45.59	43.50

WASHINGTON	101																			
NORTH CENTRAL WASHINGTON SCHOOLS	D0221		168.0	5,851.51	6,128.41	1,009,386	1,029,573	20,187	324,577	0	28,273	352,850	482,781	0	28,531	511,312	158,462	17.87	43.65	22.04
WASHINGTON SCHOOLS	D0222		420.0	4,371.53	4,654.64	1,879,756	1,954,948	75,192	1,126,343	0	84,939	1,211,284	1,250,142	0	96,252	1,346,394	135,110	13.34	49.57	41.75
BARNES	D0223		384.5	4,792.63	4,888.48	1,842,766	1,879,621	36,855	502,156	0	103,834	605,990	753,636	0	118,386	872,022	266,032	14.72	64.39	46.65
REPUBLICAN VALLEY	D0224		380.0	4,518.23	4,963.71	1,822,654	1,886,210	63,556	844,716	0	79,267	923,983	931,037	0	93,594	1,024,631	100,648	6.01	36.04	33.10

WICHITA	102																			
LEOTI	D0467		575.0	4,244.89	4,414.69	2,389,875	2,538,447	148,572	0	0	210,124	210,124	409,857	0	262,565	672,422	462,298	15.99	60.21	45.08

WILSON	103																			
ALTONA-MIDWAY	D0387		387.0	4,409.41	4,597.64	1,710,850	1,779,287	68,437	1,021,936	0	42,048	1,063,584	1,226,754	0	45,032	1,271,786	208,202	21.43	46.12	26.61
NEODESHA	D0461		765.0	4,026.36	4,274.99	3,144,586	3,270,367	125,781	2,059,661	0	126,493	2,186,154	2,274,233	0	148,259	2,422,492	236,338	17.11	33.58	22.89
FREDONIA	D0484		871.0	3,725.03	3,962.99	3,319,000	3,451,761	132,761	1,569,341	0	171,702	1,741,043	1,899,022	0	189,765	2,088,787	347,744	15.52	53.32	40.28

WOODSON	104																			
WOODSON	D0366		560.0	3,533.31	3,674.64	1,978,654	2,057,798	79,144	863,508	0	98,548	962,056	1,074,909	0	108,108	1,183,017	220,961	11.27	38.47	28.62

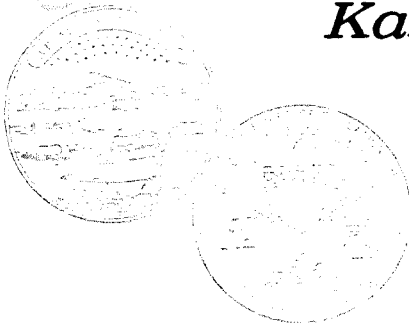
WYANDOTTE	105																			
TURNER-KANSAS CITY	D0202		3,800.0	3,048.93	3,139.45	11,695,996	11,929,926	233,930	6,929,140	0	495,638	7,424,778	6,703,078	0	546,014	7,249,092	-175,686	-3.31	64.28	75.27
PIPER-KANSAS CITY	D0203		990.0	3,610.42	3,754.84	3,480,444	3,717,292	236,848	2,378,217	0	118,049	2,496,266	2,518,076	0	135,933	2,654,009	157,743	16.12	81.41	94.69
BONNER SPRINGS	D0204		2,180.0	3,062.70	3,123.95	6,348,975	6,810,211	461,236	2,941,437	0	528,547	3,469,984	2,912,239	0	666,703	3,578,942	108,958	3.47	73.22	89.27
KANSAS CITY	D0500		22,345.0	3,174.39	3,246.66	70,534,895	72,546,618	2,011,723	36,983,567	0	5,666,712	42,650,279	35,859,194	0	6,426,919	42,286,113	-364,166	-1.11	44.66	54.87

STATE TOTALS			404,256.3	1,311,011.59	1,364,158.573	1,425,662,620	1,455,142,121	61,504,047	4,825	120,999,994	576,146,940	475,665,684	0	141,203,845	616,869,529	40,722,589	2,528.26	15,883.87	16,360.45	

Kansas State Board of Education

Kansas State Education Building

120 East 10th Street Topeka, Kansas 66612-1103



Mildred McMillon
District 1

Kathleen White
District 2

Paul D. Adams
District 3

Connie Hubbell
District 4

Sheila Frahm
District 5

Bill Musick
District 6

Richard M. Robl
District 7

Evelyn Whitcomb
District 8

Robert J. Clemons
District 9

Marion (Mick) Stevens
District 10

February 4, 1988

TO: Senate Education Committee

FROM: State Board of Education

SUBJECT: 1988 Senate Bill 525

My name is Bill Musick, Chairman of the State Board of Education. I appreciate the opportunity to appear before this Committee on behalf of the State Board.

Senate Bill 525 provides for budget limitations of 2 percent to 4 percent with an overall average increase in budget authority of 5.3 percent. The State Board of Education supports an overall average increase of 6 percent.

The State Board is quite concerned about the growth in property tax over the past three years. They recommend that school district equalization aid be increased to \$40,000,000. The increase in additional budget authority and state aid would permit boards of education to provide a larger increase teacher salaries. During the prior fiscal year, Kansas' teacher salaries ranking dropped from 29th to 33rd in the nation. This is the first time in several years that Kansas has dropped in the national ranking. It is anticipated that the average salary increases for the nation will be approximately 6 percent.

The State Board of Education is quite concerned about our decline in teacher salary ranking, property tax growth, and the effect this will have on the quality of education and future economic development in our state.

Attachment 4, 2/4/88

KANSAS
ASSOCIATION



OF
SCHOOL
BOARDS



5401 S. W. 7th Avenue Topeka, Kansas 66606
913-273-3600

TESTIMONY ON S.B. 525

by

Richard S. Funk, Assistant Executive Director
Kansas Association of School Boards

February 4, 1988

Mr. Chairman and members of the committee, we appreciate the opportunity to appear today on behalf of the 302 members of the Kansas Association of School Boards.

For the first time in many years, the Delegate Assembly of the Kansas Association of School Boards did not adopt a resolution directly addressing the budget limits in the School District Equalization Act. Instead, the Delegate Assembly unanimously passed a resolution that calls for: a) the state retaining the income tax windfall for state general fund purposes; b) funding special education at the 95 percent level of excess costs; c) funding transportation at 100 percent of the formula; and most importantly d) urging the legislature to increase funding for the school district equalization act to allow sufficient budget authority for USDs to meet the needs of education funding without any additional property tax burden on the citizens of Kansas.

KASB supports the technical provision in S.B. 525 dealing with P.L. 874 funds. Our association did not address the one percent additional budget authority as was provided by the 1987 legislature, but we would not oppose continuation of such a provision. At this time we would like to reserve the prerogative of any decision on the budget limit provision pending action by the legislature on personal income tax legislation. When we feel that the time is appropriate, we will be prepared to comment on the proposed budget limits.

DATE: February 4, 1988

TO: Members of the Senate Education Committee

FROM: Kathryn Dysart, Wichita Public Schools

RE: SB 525

Mister Chairman and members of the committee:

On behalf of the Wichita Public Schools, I encourage you in your deliberations of Senate Bill 525 to raise the budget lids for the upcoming school year. Limits of 102-104% do not provide the flexibility we need to operate our district in 1988-89.

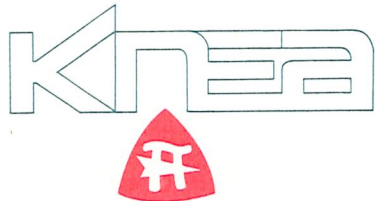
As the largest district in the state, we are responsible for educating more than 4,000 handicapped children. Each percentage point below full excess cost funding of special education costs our district \$85,000. At the governor's recommendation of 89% special education funding, we will be forced to transfer more than a million dollars out of our general fund monies to cover the cost of these state mandated programs. Additional cuts in recommended transportation funding will represent another \$130,000 to be taken from our general fund.

Budget lids of 102-104% provide us with an estimated budget growth of approximately 5.4 million--at best. After the mandated transfers are made, the remaining monies are insufficient to meet our projected growth needs.

If we took all the remaining general fund monies and applied them only to increasing salaries and benefits for our teachers that would represent about a 4% increase.

Unfortunately we can't afford to use all that money for teacher salaries. We must buy classroom supplies and education equipment, meet operational and maintenance expenses in 102 school buildings, provide data processing and testing, meet the inflationary costs in purchases and insurance. We must pay auditors, attorneys, printers, and asbestos inspectors and provide programs for increasing numbers of children in our district who don't speak English. And, of course, there are other school employees such as secretaries, custodians, and food service workers who are facing cost-of-living increases and need modest raises.

We would ask that in your deliberations you raise the upper limit for budgets to at least 106%. We believe that by holding down costs wherever possible, we can--within that limit--meet our responsibilities to our students and our employees.



Craig Grant Testimony Before The
Senate Education Committee
Thursday, February 4, 1988

Thank you, Mr. Chairman. Members of the Committee, I am Craig Grant and I represent Kansas-NEA. I appreciate this chance to visit with the committee on SB 525, this year's school finance bill.

It is difficult to adequately express the thoughts of our membership in the brief time I will talk today. Our teachers believe that the last two years have not been positive ones for schools in Kansas. The lowest budget lids in history have not allowed districts to keep education moving forward in this state.

The flexibility that boards have had in the past just has not been there, and as a result salary increases have suffered. As the report sadly states, Kansas has slipped from 29th to 33rd in ranking. And, it is not that we have slipped a few dollars below that 29th ranking. Our \$23,427 average salary is \$358 per teacher below the average of Florida, which holds the 29th slot. The year before Florida held the 33rd slot and was \$394 below Kansas, which had the 29th position. That \$700+ shift in relative positions is just an example of the plight that we have suffered in the last year.

Those low lids in the last couple of years have been justified or rationalized because of low cost of living increases, around the 3 to 3½% range. However, that justification is no longer present as we have all learned that the Consumer Price Index (CPI) for 1987 was measured at a 4.4% increase. That 4.4% CPI increase means that boards will be paying more for

Attachment 7, 2/4/88

goods and services in the district and a 2% budget increase will not allow any flexibility to provide needed salary increases. Some districts with 2% authority might be hard pressed to fund a salary schedule with other demands placed on the budget. With the proposal for the state to fund less of the cost of special education and transportation, districts will be forced to transfer more general fund moneys to those funds, thus giving the general fund even less flexibility.

So we need to get to specifics. The brochure, "Educational Excellence: Moving Forward Together", stated the goals of the nine organizations (a first for the educational community to speak together on these topics) in regard to budget authority. K-NEA believes that each district should be allowed to increase its budget by at least 6% in order to allow the flexibility necessary to compete adequately. With enrollment increases and unused budget authority, I am not positive whether the lower number would need to be a 4 or a 5 and the top number an 8 or 9. The message is that districts need to be able to increase their general fund budget by 6% to maintain and improve the educational quality in the districts.

An additional point is essential. Last year the legislature passed the concept of allowing a school board to increase its budget by an additional one percent on a vote of the board of education subject to a protest petition signed by 5% of the voters. If that petition was filed, an election would have to take place to increase the budget. Our reports indicate that this provision was well received and about one-fourth of the districts used this provision. This added flexibility is warranted and should be allowed this last year before a new school finance formula is written. (An assumption, granted, but a safe prediction.) We would further suggest that even 2% additional budget authority could be granted in this

Craig Grant Testimony Before Senate Education Committee, 2/4/88, page three
manner. A board of education would be able to assess whether and how much
additional authority is needed, and the voters have a safeguard by virtue of
the petition process.

Our testimony hopefully has had a clear message. Districts need
additional budget flexibility to deal with the many demands placed on it,
including the pressure to pay teachers an adequate salary. In a January
1988 statewide research poll which Kansas-NEA commissioned and was conducted
by Capital Research Services, we found that 61.5% of Kansans felt that the
average salary for a public school teacher in Kansas was too low.
Only 2.1% felt it was too high. The first step in allowing boards of
education to increase these salaries is to give them the budget flexibility
to do so.

Kansas-NEA asks that you adjust the provisions of SB 525 to meet our
request. Thank you for listening to the concerns of our 22,000 members.