

Approved: 3-26-96
Date

MINUTES OF THE HOUSE COMMITTEE ON TAXATION..

The meeting was called to order by Vice Chairperson Gary Hayzlett at 9:08 a.m. on March 15, 1996 in Room 519-S of the Capitol.

All members were present except: Rep. Kline
Rep. Pugh
Rep. Graeber
Rep. Lawrence

Committee staff present: Chris Courtwright, Legislative Research Department
Don Hayward, Revisor of Statutes
Shirley Sicilian, Department of Revenue
Ann McMorris, Committee Secretary

Conferees appearing before the committee:
Bill Fuller, Kansas Farm Bureau
Mark Tallman, Kansas Assn. of School Boards

Others attending: See attached list

Vice Chair Hayzlett opened hearing on:
HB 2908 - School district property tax levy rates

Proponent:
Bill Fuller, Kansas Farm Bureau (Attachment 1)

Opponent:
Mark Tallman, Kansas Assn. of School Boards (Attachment 2)

Closed hearing on **HB 2908.**

The next meeting is scheduled for March 19, 1996.

Adjournment.

Attachments - 2

TAXATION COMMITTEE GUEST LIST

DATE: MARCH 15, 1996

NAME	REPRESENTING
Alan Winkler	Wabaunsee County
Maurice Gleason	" "
Jacques Daker	SQIF
Deget Lichtz	U.S.D. 507
Hal Hedood	NFIB
Bob Corkins	KCCI
Harriet Lange	Ks Assn Broadcasters
James Quizer	Overland Park Chamber of Commerce
Don Ahneman	WESTERN RESOURCES
Mike Stadler	Western Resources
Anne Spiess	Ks. Assoc. of Counties
Tom Bruno	Allent Assoc.
Don Reynolds	Kan Valley USD 321
DONALD SWODBRAS	KANSAS FOOD DEALERS ASSN
Jamie Clover Adams	KS Grain & Feed Assn
Galph Goodnight	City of Lakin, Kansas
Mark Tallman	KASB
MARK A. BURGHART	WESTERN ASSOCIATION
KAREN FRANCE	KAR



PUBLIC POLICY STATEMENT

HOUSE COMMITTEE ON TAXATION

RE: HB 2908 - Phase out the 35-mill Statewide Property Tax Used to Fund Schools

March 14, 1996
Topeka, Kansas

Prepared By:
Bill R. Fuller, Associate Director
Public Affairs Division
Kansas Farm Bureau

Chairman Kline and members of the Committee:

Farm Bureau members, like most taxpayers, consider the property tax to be the most unfair tax they are required to pay. The property tax, unlike sales and income taxes, does not reflect the taxpayers income or the ability to pay. Property taxes can force low-income elderly out of their homes and may cause some business and farm operations to close their doors.

The impact of Kansas tax policy on the farm economy was outlined by KSU's Allen Featherstone in a report to the Governor's Tax Equity Task Force last December:

"The average tax paid by the Kansas Farm Management Association farms was \$4,865. The average cash net farm income for these farms was \$30,670. Of this tax liability, 15.0% was paid via income tax, 8.2% was paid via business sales tax, 21.7% was paid via personal sales tax, and 55.1% was paid via property tax."

At this time, thousands of farmers and ranchers are facing a financial disaster because of the drought some are comparing to the dirty 30's, devastating fires that have charred more than 200,00 acres in Kansas and extremely low beef prices.

My name is Bill Fuller. I am the Associate Director of the Public Affairs Division for Kansas Farm Bureau. We support the property tax relief outlined in HB 2908.

Farm Bureau support is based upon the policy adopted by the 411 Voting Delegates representing the 105 county Farm Bureaus at the 77th Annual Meeting of Kansas Farm Bureau. The KFB member policy states: *"We strongly support reducing the reliance on the property tax. We support repeal of the 35 mill state property tax used for elementary and secondary education, and we further support replacement of those property tax revenues with sales and income tax revenues."*

Farm Bureau members have a long-standing belief and policy calling for less reliance on the property tax. In addition to research papers, policy development questionnaires and issue meetings, the KFB Resolutions Committee invites guests to outline public policy issues. One meeting was devoted to presentations by Rep. Jack Wempe and Sen. Jerry Moran on last session's SB 41 approach to

buying down property taxes with increases in state sales and income rates. In November, Rep. Phill Kline outlined to the Committee how the 35-mills could be phased-out without increasing tax rates by using some of the expected revenue growth in future years.

Either approach to phasing-out the 35-mills is compatible with Farm Bureau policy. We recognize the legislative process in shaping public policy often results in compromise. If tax rate increases are a part of the final property tax relief plan, our member believe it is important that sales and income tax rates in Kansas not exceed neighboring states.

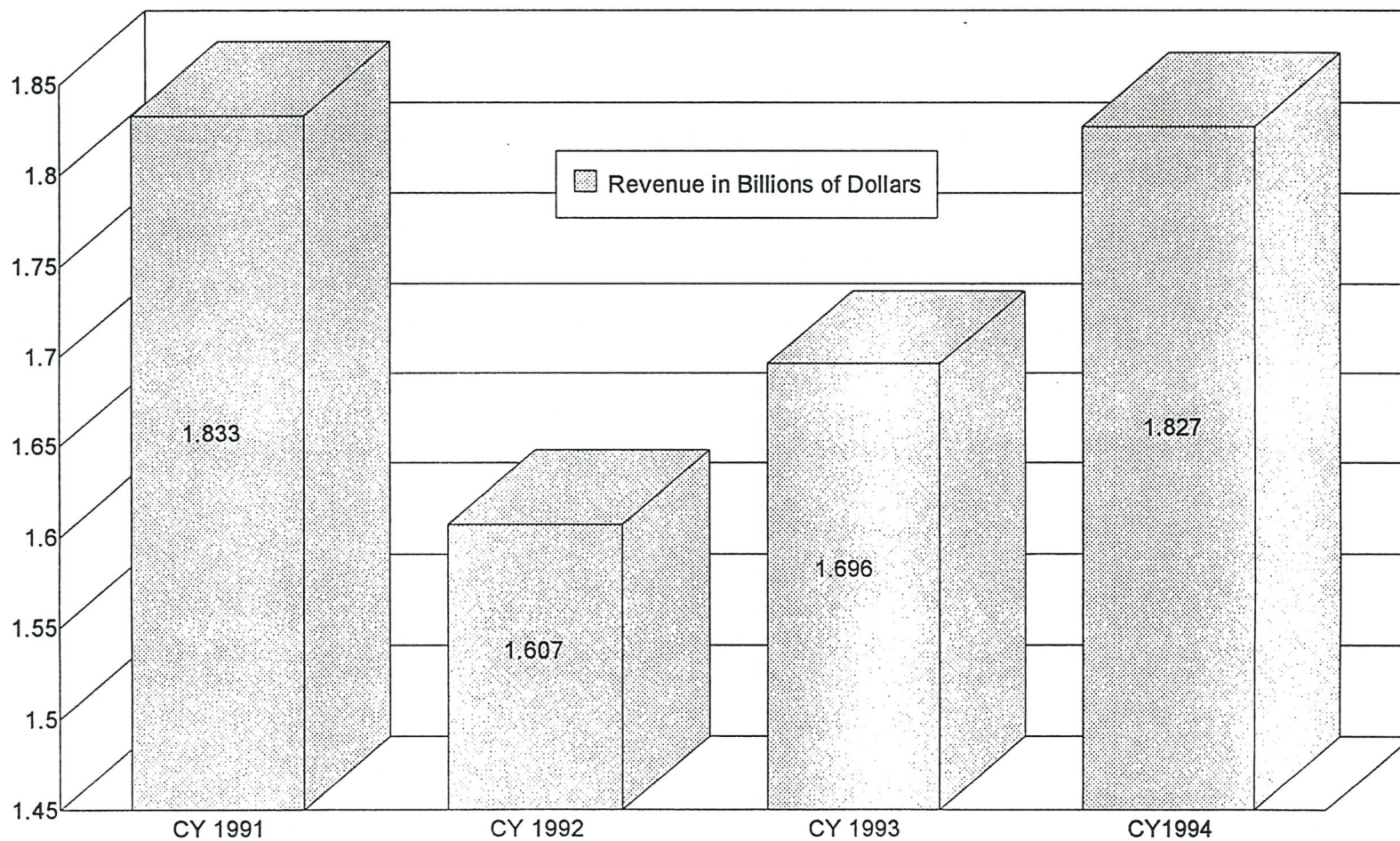
Yesterday, when testifying in support of HCR 5044, we pointed out the linkage between spending lids and buying down property taxes with state collected sales and income tax revenues. The \$170 million in property tax relief bought with sales and income tax increases in 1992 disappeared in only 3 short years. Kansans once again face high property taxes. In addition, the new sales and income tax rates continue.

We certainly appreciate the growing interest by so many legislators on both sides of the aisle in reducing the property tax bite. We offer our assistance in developing a plan that is acceptable and demonstrates sound public policy. Reducing the property tax burden is important to homeowners, agriculture and business.

Thank You!

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Total Property Tax of All Taxing Districts



Source: Kansas Legislative Research

1-4



TO: House Committee on Taxation
FROM: Mark Tallman, Director of Governmental Relations
DATE: March 14, 1996

RE: Testimony on H.B. 2908 - School District Statewide Mill Levy Rates

Mr. Chairman, Members of the Committee:

It is difficult to determine whether KASB should rise as proponents or opponents of H.B. 2908 because we must ask: compared to what alternative? I hope the committee will allow me to speak about what we support in the area of school finance and taxation, as well as concerns about alternative proposals that have been discussed in the past year.

In the 1992 session, KASB supported the concept of a statewide minimum mill levy, a base budget per pupil with a system of pupil weightings to reflect differences in educational costs for districts in different circumstances, and some ability for local districts to enhance their base budget through a local option mechanism. All of those features became part of the present school finance system, and our Delegate Assembly voted to endorse each of those concepts following the enactment of the 1992 law.

At the time, however, we expressed concerns about how each of those features were implemented. First, we felt the statewide mill levy was set too high. It was 32 mills in 1992-93, rising to 35 mills over three years, which means some of the "evaporation" of property relief since 1992 was built into the law itself. Second, the base budget was set too low. The low enrollment weighting factor generally allowed districts with less than 1,900 students to maintain their levels of spending. However, each of the seven largest districts in the state has to adopt large LOB's to maintain their spending level. At the same time, most of the medium-sized districts in between were stuck with the lowest budgets in the state unless they, too, attempted to use LOB. Third, local option budgets were not only made subject to protest petition, but they were also made temporary. LOB's could not be adopted for longer than four years. This means that the budgets of districts using LOB's are "at risk" every four years or less.

Since 1992, there have been two additional developments. First, a district court ruled that a statewide mill levy can only be adopted for a maximum of two years. This means that the portion of school districts budgets funded by the statewide property tax is also "at risk" every two years, or less. Second, the support for S.B. 41 has demonstrated support for reducing or eliminating the statewide mill level. That seems to be the clear intent of H.B. 2908.

At point in the session, the House has passed an appropriations bill that funds the Governor's recommendation for education - essentially funding current law - only if the statewide

35 mill levy is reauthorized. If the statewide mill levy is allowed to expire, the estimated proration in school districts budgets would be about \$600 per student on the \$3,626 base: a reduction that could only be accomplished through deep cuts in personnel and programs.

H.B. 2908 would fund most of that shortfall by establishing a 33 mill levy for 1996-97, but phasing that rate down to zero by the 2003-04 school year. We have the following serious concerns about that approach.

First, after considerably study this summer, our Delegate Assembly voted in December to support a "mix" of sales, income and property taxes to support education. Our policy does not specify how much each of those sources should provide, and we certainly could support a substantial reduction in the statewide mill levy. But a majority of our members were reluctant to completely eliminate the property tax as basis of financing schools.

Second, this bill does not address the continuing inequities in school district base budgets and local option budgets. We have prepared for the committee a report on school district budget and LOB information for each district in enrollment order. Several facts are striking.

The seven largest school districts in the state, which educate about one-third of all Kansas public schoolchildren, receive a base budget from the state of less than \$4,000 per pupil. But all seven have adopted local option budgets of at least \$650 per pupil, so they each actually spend over \$4,500 per pupil. As result, these districts require LOB levies of between 14 and 21 mills - about half as much as the statewide 35 mill levy. (Remember had to adopt LOB's in 1992 simply to avoid deep budget cuts.)

The next 41 districts also educate about one-third of Kansas students. Like the largest districts, these 41 do not receive low enrollment weighting, and have base budgets per pupil below \$4,000. Over half of these districts (26) have adopted LOB's, but mostly in lower amounts than the largest districts: only seven of the 26 require 14 mills or more.

The remaining 256 districts educate the final one-third of Kansas students. All of these districts receive low enrollment weighting. As a result, all but seven of the 256 receive at least \$4,500 in base state aid. Also as a result, these districts generally have less reliance on the LOB. Less than half (115) have LOB levies this year, and only 16 of the 256 have levies greater than 14.

Clearly, there is a significant disparity in school funding that H.B. 2908 does not address. If the 35 mill levy were eliminated and everything else remains constant, some parts of the state would continue to face large LOB levies or major cuts in school budgets, while other areas would have little or no LOB levies.

For several years, KASB has argued that the minimum budget per pupil for all districts should be \$4,500 because that appears to be minimum "cost of education" in Kansas public schools. All of the largest districts, all of the smallest districts and many districts in the middle budget this amount. But some must rely on the local option budget to do so. The columns labeled "deficiency budget" on our report show what it would cost to raise each district with a base budget below \$4,500 to that amount on both a per pupil and a total amount. The column headed "New \$\$\$ at \$4500 PP" shows which districts would receive an increase in overall spending under the plan. The column headed "Local Option Budget" shows the current LOB for each district. The column "Remaining LOB at \$4,500" shows how much LOB would still be required under this plan.

Finally, the last two columns show the current LOB mill levy for each district and an estimate of the levy that would be required to maintain current expenditures if a minimum base budget of \$4,500 was provided. That estimate assumes that the district would require the same proportional mill rate for the "remaining LOB" as it does on current LOB. As you can see, it would allow a substantial reduction in school district mill levies in those districts where mill levies are among the highest in the state.

Statewide totals are given on the last page. The additional cost of providing each district with a minimum base budget of \$4,500 is \$186.4 million. However, only \$60.8 million of that amount would be new spending. That represents only about a 3% increase in total general fund budgets, and could be phased in over several years. Over \$125 million would replace local option budget funding.

Let me stress that this report is only an attempt to illustrate the problem and give the committee some idea what impact addressing the LOB imbalance might have. It does not attempt to consider a long-term phase-in, or the impact of other changes in the base budget or weighting factors.

The Legislature has recognized and attempted to address some of these problems through the correlation weighting factor. But the level of correlation weighting approved will do little to reduce reliance on LOB's. We hope this demonstrates why we believe that the first priority for school district property tax reductions should be used to correct inequities in the present system, not simply a uniform reduction in the statewide mill levy.

Our final concern about H.B. 2908 is that a failure to replace reductions in the mills means that the first claim on state school aid will be property tax reduction, not rising costs of educational programs. We want to stress that educational costs are rising. We believe that school district base budgets should be adjusted over time to reflect increased costs. If the Legislature adopts a multi-year plan to on the tax side, it should also adopt a plan for adjustments in the base.

Thank you for your attention and consideration.

**School District Budget Information,
Local Option Budget Mill Levies**
Wednesday, March 13, 1996

Kansas Association of School Boards
Mark Tallman, Director of Governmental
Relations

Prepared for House Committee on Taxation, Hearing on HB 2908,
Thursday, March 14, 1996

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USD	USDName	Enrollment	Base BPP	LOB \$\$ per pupil	TotGF PerPupil	"Deficiency" Per Pupil	Budget Total USD	New\$\$ at \$4500 PP	Local Option Budget	Remaining LOB at \$4500	LOB mill levy Now - Remain
259	Wichita	43,265.6	\$3,936.28	\$658.54	\$4,594.82	\$563.72	\$24,389,595.00	\$0.00	\$28,492,128	\$4,102,533.00	14.42 2.08
512	Shawnee Mission	30,501.0	\$3,805.58	\$951.40	\$4,756.98	\$694.42	\$21,180,438.00	\$0.00	\$29,018,516	\$7,838,078.00	16.57 4.48
500	Kansas City	20,573.3	\$3,919.70	\$737.04	\$4,656.74	\$580.30	\$11,938,698.00	\$0.00	\$15,163,440	\$3,224,742.00	16.75 3.56
233	Olathe	16,900.5	\$3,820.75	\$955.19	\$4,775.93	\$679.25	\$11,479,717.00	\$0.00	\$16,143,133	\$4,663,416.00	19.16 5.53
501	Topeka	13,434.5	\$3,837.28	\$897.14	\$4,734.42	\$662.72	\$8,903,320.00	\$0.00	\$12,052,685	\$3,149,365.00	19.61 5.12
229	Blue Valley	13,011.2	\$3,769.88	\$1,224.58	\$4,994.46	\$730.12	\$9,499,685.00	\$0.00	\$15,933,254	\$6,433,569.00	20.89 8.44
497	Lawrence	9,385.1	\$3,791.67	\$777.83	\$4,569.50	\$708.53	\$6,647,749.00	\$0.00	\$7,300,000	\$652,251.00	17.50 1.56
305	Salina	7,229.2	\$3,767.19	\$0.00	\$3,767.19	\$732.81	\$5,297,602.00	\$5,297,602.00	\$0	\$0.00	0.00 0.00
457	Garden City	6,910.6	\$3,994.34	\$159.77	\$4,154.11	\$505.66	\$3,494,412.00	\$2,390,280.00	\$1,104,132	\$0.00	3.52 0.00
260	Derby	6,385.1	\$3,815.84	\$0.00	\$3,815.84	\$684.16	\$4,368,406.00	\$4,368,406.00	\$0	\$0.00	0.00 0.00
383	Manhattan-Ogden	6,283.3	\$3,916.39	\$117.49	\$4,033.88	\$583.61	\$3,667,001.00	\$2,928,766.00	\$738,235	\$0.00	3.16 0.00
475	Junction City	6,252.3	\$4,088.28	\$0.00	\$4,088.28	\$411.72	\$2,574,226.00	\$2,574,226.00	\$0	\$0.00	0.00 0.00
308	Hutchinson	5,055.5	\$3,719.46	\$352.09	\$4,071.55	\$780.54	\$3,946,039.00	\$2,166,039.00	\$1,780,000	\$0.00	8.86 0.00
437	Auburn-Washburn	4,887.0	\$4,004.85	\$0.00	\$4,004.85	\$495.15	\$2,419,802.00	\$2,419,802.00	\$0	\$0.00	0.00 0.00
443	Dodge City	4,780.7	\$3,939.47	\$0.00	\$3,939.47	\$560.53	\$2,679,706.00	\$2,679,706.00	\$0	\$0.00	0.00 0.00
253	Emporia	4,535.6	\$3,869.35	\$0.00	\$3,869.35	\$630.65	\$2,860,360.00	\$2,860,360.00	\$0	\$0.00	0.00 0.00
453	Leavenworth	4,321.5	\$3,783.74	\$0.00	\$3,783.74	\$716.26	\$3,095,303.00	\$3,095,303.00	\$0	\$0.00	0.00 0.00
266	Maize	4,134.1	\$3,984.03	\$604.73	\$4,588.76	\$515.97	\$2,133,070.00	\$0.00	\$2,500,000	\$366,930.00	15.02 2.20
480	Liberal	4,048.5	\$3,848.30	\$0.00	\$3,848.30	\$651.70	\$2,638,416.00	\$2,638,416.00	\$0	\$0.00	0.00 0.00
202	Turner	3,878.3	\$3,815.33	\$889.57	\$4,704.89	\$684.67	\$2,655,369.00	\$0.00	\$3,450,000	\$794,631.00	18.04 4.16
261	Haysville	3,779.2	\$3,882.94	\$502.75	\$4,385.70	\$617.06	\$2,331,978.00	\$431,978.00	\$1,900,000	\$0.00	14.58 0.00
489	Hays	3,458.3	\$3,954.70	\$976.25	\$4,930.95	\$545.30	\$1,885,803.00	\$0.00	\$3,376,169	\$1,490,366.00	20.54 9.07
345	Seaman	3,419.4	\$3,876.79	\$232.61	\$4,109.40	\$623.21	\$2,131,007.00	\$1,335,629.00	\$795,378	\$0.00	4.39 0.00
373	Newton	3,408.7	\$3,820.13	\$191.01	\$4,011.14	\$679.87	\$2,317,459.00	\$1,666,374.00	\$651,085	\$0.00	4.50 0.00
450	Shawnee Heights	3,396.3	\$3,972.23	\$317.78	\$4,290.01	\$527.77	\$1,792,454.00	\$713,182.00	\$1,079,272	\$0.00	7.89 0.00
428	Great Bend	3,298.8	\$3,897.17	\$0.00	\$3,897.17	\$602.83	\$1,988,617.00	\$1,988,617.00	\$0	\$0.00	0.00 0.00
470	Arkansas City	3,097.3	\$3,904.98	\$236.13	\$4,141.10	\$595.02	\$1,842,964.00	\$1,111,614.00	\$731,350	\$0.00	5.12 0.00
250	Pittsburg	2,767.3	\$3,859.63	\$265.10	\$4,124.73	\$640.37	\$1,772,104.00	\$1,038,484.00	\$733,620	\$0.00	7.41 0.00
418	McPherson	2,686.6	\$3,786.20	\$283.97	\$4,070.17	\$713.80	\$1,917,682.00	\$1,154,781.00	\$762,901	\$0.00	8.16 0.00
465	Winfield	2,635.9	\$3,851.74	\$751.55	\$4,603.29	\$648.26	\$1,708,750.00	\$0.00	\$1,981,000	\$272,250.00	12.59 1.73
265	Goddard	2,585.5	\$3,940.29	\$354.63	\$4,294.91	\$559.71	\$1,447,140.00	\$530,255.00	\$916,885	\$0.00	6.33 0.00
290	Ottawa	2,378.2	\$3,794.33	\$109.33	\$3,903.65	\$705.67	\$1,678,236.00	\$1,418,236.00	\$260,000	\$0.00	3.95 0.00
445	Coffeyville	2,370.5	\$3,970.32	\$0.00	\$3,970.32	\$529.68	\$1,255,604.00	\$1,255,604.00	\$0	\$0.00	0.00 0.00
446	Independence	2,317.3	\$3,836.93	\$0.00	\$3,836.93	\$663.07	\$1,536,535.00	\$1,536,535.00	\$0	\$0.00	0.00 0.00
385	Andover	2,262.4	\$3,890.93	\$155.64	\$4,046.57	\$609.07	\$1,377,960.00	\$1,025,846.00	\$352,114	\$0.00	4.29 0.00
490	El Dorado	2,241.3	\$3,886.14	\$341.98	\$4,228.12	\$613.86	\$1,375,835.00	\$609,354.00	\$766,481	\$0.00	4.46 0.00

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USD	USDName	Enrollment	Base BPP	LOB \$\$ per pupil	TotGF PerPupil	"Deficiency" Per Pupil	Budget Total USD	New\$\$ at \$4500 PP	Local Option Budget	Remaining LOB at \$4500	LOB mill levy Now - Remain
262	Valley Center	2,197.5	\$3,894.30	\$389.43	\$4,283.73	\$605.70	\$1,331,027.00	\$475,255.00	\$855,772	\$0.00	10.43 0.00
313	Buhler	2,188.5	\$3,992.99	\$399.30	\$4,392.29	\$507.01	\$1,109,590.00	\$235,724.00	\$873,866	\$0.00	8.01 0.00
402	Augusta	2,137.1	\$3,758.68	\$0.00	\$3,758.68	\$741.32	\$1,584,272.00	\$1,584,272.00	\$0	\$0.00	0.00 0.00
234	Ft. Scott	2,106.6	\$3,925.84	\$0.00	\$3,925.84	\$574.16	\$1,209,519.00	\$1,209,519.00	\$0	\$0.00	0.00 0.00
204	Bonner Springs	2,065.5	\$3,870.54	\$936.83	\$4,807.37	\$629.46	\$1,300,145.00	\$0.00	\$1,935,015	\$634,870.00	19.54 6.41
353	Wellington	2,039.6	\$3,795.60	\$22.77	\$3,818.38	\$704.40	\$1,436,690.00	\$1,390,241.00	\$46,449	\$0.00	0.00 0.00
231	Gardner-Edgrtn-Antch	2,029.2	\$3,855.98	\$616.92	\$4,472.90	\$644.02	\$1,306,855.00	\$55,000.00	\$1,251,855	\$0.00	15.78 0.00
232	DeSoto	2,001.4	\$3,951.93	\$790.39	\$4,742.32	\$548.07	\$1,096,906.00	\$0.00	\$1,581,879	\$484,973.00	20.76 6.36
413	Chanute	1,966.0	\$3,854.52	\$375.62	\$4,230.14	\$645.48	\$1,269,023.00	\$530,553.00	\$738,470	\$0.00	7.20 0.00
368	Paola	1,934.9	\$3,955.82	\$316.44	\$4,272.26	\$544.18	\$1,052,927.00	\$440,656.00	\$612,271	\$0.00	7.93 0.00
469	Lansing	1,927.5	\$3,813.93	\$133.49	\$3,947.42	\$686.07	\$1,322,398.00	\$1,065,101.00	\$257,297	\$0.00	5.03 0.00
263	Mulvane	1,914.5	\$3,836.80	\$0.00	\$3,836.80	\$663.20	\$1,269,699.00	\$1,269,699.00	\$0	\$0.00	0.00 0.00
503	Parsons	1,861.4	\$3,844.95	\$384.50	\$4,229.45	\$655.05	\$1,219,301.00	\$503,601.00	\$715,700	\$0.00	7.89 0.00
506	Labette County	1,782.2	\$4,270.75	\$67.33	\$4,338.09	\$229.25	\$408,563.00	\$288,563.00	\$120,000	\$0.00	3.99 0.00
257	Iola	1,742.7	\$4,107.89	\$410.79	\$4,518.67	\$392.11	\$683,338.00	\$0.00	\$715,881	\$32,543.00	8.58 0.39
207	Ft. Leavenworth	1,742.0	\$3,875.57	\$581.34	\$4,456.91	\$624.43	\$1,087,751.00	\$75,064.00	\$1,012,687	\$0.00	10.45 0.00
379	Clay Center	1,729.8	\$4,165.46	\$0.00	\$4,165.46	\$334.54	\$578,681.00	\$578,681.00	\$0	\$0.00	0.00 0.00
214	Ulysses	1,710.5	\$4,146.63	\$963.92	\$5,110.56	\$353.37	\$604,431.00	\$0.00	\$1,648,788	\$1,044,357.00	4.98 3.15
394	Rose Hill	1,673.5	\$4,107.01	\$0.00	\$4,107.01	\$392.99	\$657,667.00	\$657,667.00	\$0	\$0.00	0.00 0.00
409	Atchison	1,639.7	\$4,143.24	\$62.15	\$4,205.39	\$356.76	\$584,976.00	\$483,071.00	\$101,905	\$0.00	1.11 0.00
458	Basehor-Linwood	1,596.0	\$4,320.07	\$0.00	\$4,320.07	\$179.93	\$287,161.00	\$287,161.00	\$0	\$0.00	0.00 0.00
267	Renwick	1,568.5	\$4,295.95	\$257.76	\$4,553.71	\$204.05	\$320,054.00	\$0.00	\$404,292	\$84,238.00	5.52 1.15
435	Abilene	1,508.0	\$4,310.80	\$0.00	\$4,310.80	\$189.20	\$285,307.00	\$285,307.00	\$0	\$0.00	0.00 0.00
464	Tonganoxie	1,506.0	\$4,439.08	\$19.98	\$4,459.06	\$60.92	\$91,744.00	\$61,660.00	\$30,084	\$0.00	0.00 0.00
309	Nickerson	1,444.0	\$4,481.78	\$309.39	\$4,791.17	\$18.22	\$26,315.00	\$0.00	\$446,764	\$420,449.00	7.47 7.03
382	Pratt	1,421.5	\$4,422.11	\$0.00	\$4,422.11	\$77.89	\$110,716.00	\$110,716.00	\$0	\$0.00	0.00 0.00
375	Circle	1,417.6	\$4,538.64	\$0.00	\$4,538.64	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00 0.00
493	Columbus	1,385.9	\$4,681.44	\$115.45	\$4,796.88	\$0.00	\$0.00	\$0.00	\$160,000	\$160,000.00	2.73 2.73
320	Wamego	1,384.7	\$4,587.29	\$0.00	\$4,587.29	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00 0.00
333	Concordia	1,361.4	\$4,573.38	\$0.00	\$4,573.38	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00 0.00
434	Santa Fe Trail	1,357.0	\$4,634.97	\$370.80	\$5,005.77	\$0.00	\$0.00	\$0.00	\$503,173	\$503,173.00	8.79 8.79
473	Chapman	1,352.5	\$4,760.58	\$0.00	\$4,760.58	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00 0.00
230	Spring Hill	1,289.5	\$4,729.13	\$572.69	\$5,301.82	\$0.00	\$0.00	\$0.00	\$738,486	\$738,486.00	17.63 17.63
407	Russell County	1,274.5	\$4,650.78	\$418.62	\$5,069.40	\$0.00	\$0.00	\$0.00	\$533,532	\$533,532.00	9.07 9.07
315	Colby	1,272.5	\$4,745.29	\$0.00	\$4,745.29	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00 0.00
203	Piper	1,272.0	\$4,737.75	\$306.60	\$5,044.35	\$0.00	\$0.00	\$0.00	\$390,000	\$390,000.00	1.47 1.47
348	Baldwin City	1,248.2	\$4,737.65	\$0.00	\$4,737.65	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00 0.00
331	Kingman	1,220.1	\$4,837.34	\$0.00	\$4,837.34	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00 0.00
352	Goodland	1,217.0	\$4,813.61	\$503.03	\$5,316.64	\$0.00	\$0.00	\$0.00	\$612,188	\$612,188.00	11.14 11.14
415	Hiawatha	1,215.1	\$4,922.30	\$0.00	\$4,922.30	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00 0.00

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USD	USDName	Enrollment	Base BPP	LOB \$\$ per pupil	TotGF PerPupll	"Deficiency" Per Pupll	Budget Total USD	New\$\$ at \$4500 PP	Local Option Budget	Remaining LOB at \$4500	LOB mill levy Now - Remain	
416	Louisburg	1,203.6	\$4,854.85	\$186.94	\$5,041.79	\$0.00	\$0.00	\$0.00	\$225,000	\$225,000.00	3.67	3.67
312	Haven	1,189.5	\$4,916.06	\$210.17	\$5,126.23	\$0.00	\$0.00	\$0.00	\$250,000	\$250,000.00	4.77	4.77
367	Osawatomie	1,172.1	\$4,785.17	\$0.00	\$4,785.17	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
495	Ft. Lamed	1,145.0	\$4,963.98	\$297.82	\$5,261.79	\$0.00	\$0.00	\$0.00	\$341,000	\$341,000.00	7.63	7.63
365	Garnett	1,134.3	\$4,878.14	\$0.00	\$4,878.14	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
101	Erie-St.Paul	1,134.0	\$5,026.84	\$220.46	\$5,247.30	\$0.00	\$0.00	\$0.00	\$250,000	\$250,000.00	2.79	2.79
466	Scott County	1,118.0	\$4,933.05	\$345.31	\$5,278.36	\$0.00	\$0.00	\$0.00	\$386,060	\$386,060.00	11.87	11.87
417	Council Grove	1,112.0	\$4,960.64	\$0.00	\$4,960.64	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
248	Girard	1,102.1	\$5,024.61	\$0.00	\$5,024.61	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
441	Sabetha	1,069.0	\$5,050.96	\$252.57	\$5,303.53	\$0.00	\$0.00	\$0.00	\$270,000	\$270,000.00	6.45	6.45
343	Perry	1,064.5	\$5,101.61	\$153.05	\$5,254.65	\$0.00	\$0.00	\$0.00	\$162,920	\$162,920.00	2.18	2.18
264	Clearwater	1,061.4	\$4,987.71	\$0.00	\$4,987.71	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
361	Anthony-Harper	1,054.2	\$5,128.41	\$0.00	\$5,128.41	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
364	Marysville	1,048.5	\$5,049.08	\$0.00	\$5,049.08	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
321	Kaw Valley IIIIIIIII	1,046.5	\$5,021.31	\$907.79	\$5,929.10	\$0.00	\$0.00	\$0.00	\$950,000	\$950,000.00	3.49	3.49
210	Hugoton	1,024.3	\$4,991.72	\$848.59	\$5,840.32	\$0.00	\$0.00	\$0.00	\$869,214	\$869,214.00	2.26	2.26
400	Lindsborg	1,013.7	\$5,028.18	\$0.00	\$5,028.18	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
336	Holton	1,011.0	\$5,058.83	\$0.00	\$5,058.83	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
244	Burlington	981.7	\$5,082.01	\$0.00	\$5,082.01	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
362	Prairie View	967.3	\$5,388.96	\$1,275.17	\$6,664.13	\$0.00	\$0.00	\$0.00	\$1,233,475	\$1,233,475.00	13.53	13.53
491	Eudora	952.0	\$5,010.13	\$11.45	\$5,021.58	\$0.00	\$0.00	\$0.00	\$10,900	\$10,900.00	0.40	0.40
484	Fredonia	920.5	\$5,273.36	\$488.86	\$5,762.22	\$0.00	\$0.00	\$0.00	\$450,000	\$450,000.00	9.92	9.92
405	Lyons	911.3	\$5,039.71	\$0.00	\$5,039.71	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
508	Baxter Springs	910.5	\$5,097.51	\$0.00	\$5,097.51	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
340	Jefferson West	908.5	\$5,257.20	\$0.00	\$5,257.20	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
436	Caney Valley	888.5	\$5,081.30	\$0.00	\$5,081.30	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
327	Ellsworth	883.5	\$5,342.35	\$282.97	\$5,625.31	\$0.00	\$0.00	\$0.00	\$250,000	\$250,000.00	8.40	8.40
396	Douglass	858.0	\$5,237.41	\$162.00	\$5,399.42	\$0.00	\$0.00	\$0.00	\$139,000	\$139,000.00	3.49	3.49
247	Cherokee	851.7	\$5,320.01	\$47.88	\$5,367.89	\$0.00	\$0.00	\$0.00	\$40,779	\$40,779.00	1.02	1.02
287	West Franklin	848.5	\$5,377.25	\$536.24	\$5,913.49	\$0.00	\$0.00	\$0.00	\$455,000	\$455,000.00	12.24	12.24
273	Beloit	847.3	\$5,169.61	\$309.53	\$5,479.14	\$0.00	\$0.00	\$0.00	\$262,265	\$262,265.00	6.95	6.95
389	Eureka	842.0	\$5,355.46	\$0.00	\$5,355.46	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
337	Royal Valley	835.0	\$5,509.78	\$351.22	\$5,861.01	\$0.00	\$0.00	\$0.00	\$293,272	\$293,272.00	12.46	12.46
461	Neodesha	832.8	\$5,113.76	\$0.00	\$5,113.76	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
431	Hoisington	822.1	\$5,263.15	\$0.00	\$5,263.15	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
377	Atchison County	810.0	\$5,622.09	\$0.00	\$5,622.09	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
363	Holcomb	809.0	\$5,387.46	\$1,346.86	\$6,734.32	\$0.00	\$0.00	\$0.00	\$1,089,613	\$1,089,613.00	4.39	4.39
205	Bluestem	798.5	\$5,537.31	\$0.00	\$5,537.31	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
357	Belle Plaine	790.5	\$5,339.23	\$0.00	\$5,339.23	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
460	Hesston	790.0	\$5,330.36	\$474.68	\$5,805.04	\$0.00	\$0.00	\$0.00	\$375,000	\$375,000.00	8.41	8.41

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USD	USDName	Enrollment	Base BPP	LOB \$\$ per pupil	TotGF PerPupil	"Deficiency" Per Pupil	Budget Total USD	New\$\$ at \$4500 PP	Local Option Budget	Remaining LOB at \$4500	LOB mill levy Now - Remain	
341	Oskaloosa	776.7	\$5,366.41	\$643.97	\$6,010.37	\$0.00	\$0.00	\$0.00	\$500,170	\$500,170.00	12.61	12.61
211	Norton	771.0	\$5,308.26	\$265.41	\$5,573.67	\$0.00	\$0.00	\$0.00	\$204,633	\$204,633.00	4.38	4.38
254	Barber County North	769.6	\$5,261.37	\$0.00	\$5,261.37	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
323	Rock Creek	759.1	\$5,596.39	\$0.00	\$5,596.39	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
239	North Ottawa County	747.5	\$5,444.58	\$0.00	\$5,444.58	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
215	Lakin	747.0	\$5,360.36	\$664.69	\$6,025.05	\$0.00	\$0.00	\$0.00	\$496,520	\$496,520.00	2.15	2.15
404	Riverton	746.0	\$5,545.45	\$0.00	\$5,545.45	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
325	Phillipsburg	743.6	\$5,340.50	\$262.24	\$5,602.74	\$0.00	\$0.00	\$0.00	\$195,000	\$195,000.00	5.12	5.12
499	Galena	734.0	\$5,362.43	\$0.00	\$5,362.43	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
440	Halstead	729.0	\$5,514.11	\$562.41	\$6,076.52	\$0.00	\$0.00	\$0.00	\$410,000	\$410,000.00	13.16	13.16
289	Wellsville	727.5	\$5,516.50	\$275.83	\$5,792.33	\$0.00	\$0.00	\$0.00	\$200,663	\$200,663.00	5.99	5.99
251	North Lyon County	727.5	\$5,638.12	\$0.00	\$5,638.12	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
430	South Brown County	724.5	\$5,471.78	\$459.66	\$5,931.45	\$0.00	\$0.00	\$0.00	\$333,026	\$333,026.00	10.55	10.55
408	Marion	712.5	\$5,510.50	\$0.00	\$5,510.50	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
268	Cheney	702.0	\$5,399.23	\$0.00	\$5,399.23	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
447	Cherryvale	695.3	\$5,394.93	\$0.00	\$5,394.93	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
410	Hillsboro-Durham	694.5	\$5,445.00	\$323.25	\$5,768.26	\$0.00	\$0.00	\$0.00	\$224,500	\$224,500.00	8.43	8.43
330	Wabaunsee East	682.0	\$5,547.46	\$0.00	\$5,547.46	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
483	Kismet-Plains	672.5	\$5,490.49	\$0.00	\$5,490.49	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
372	Silver Lake	671.0	\$5,391.99	\$0.00	\$5,391.99	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
288	Central Heights	668.2	\$5,497.61	\$0.00	\$5,497.61	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
449	Easton	657.0	\$5,682.94	\$0.00	\$5,682.94	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
306	Southeast of Saline	655.5	\$5,771.18	\$0.00	\$5,771.18	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
378	Riley County	646.1	\$5,836.06	\$0.00	\$5,836.06	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
252	South Lyon County	645.5	\$5,706.67	\$0.00	\$5,706.67	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
380	Vermillion	644.5	\$5,745.90	\$0.00	\$5,745.90	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
427	Belleville	636.5	\$5,728.11	\$363.81	\$6,091.92	\$0.00	\$0.00	\$0.00	\$231,562	\$231,562.00	10.93	10.93
366	Yates Center	633.9	\$5,697.26	\$0.00	\$5,697.26	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
102	Cimarron-Ensign	633.5	\$5,559.49	\$1.86	\$5,561.35	\$0.00	\$0.00	\$0.00	\$1,180	\$1,180.00	0.00	0.00
249	Frontenac	632.5	\$5,153.79	\$0.00	\$5,153.79	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
420	Osage City	632.0	\$5,523.91	\$0.00	\$5,523.91	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
208	WaKeeney	622.0	\$5,608.06	\$128.62	\$5,736.68	\$0.00	\$0.00	\$0.00	\$80,000	\$80,000.00	4.30	4.30
237	Smith Center	613.0	\$5,843.01	\$0.00	\$5,843.01	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
487	Herington	602.2	\$5,429.97	\$365.33	\$5,795.30	\$0.00	\$0.00	\$0.00	\$220,000	\$220,000.00	15.55	15.55
346	Jayhawk	600.5	\$5,452.59	\$0.00	\$5,452.59	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
258	Humboldt	595.5	\$5,648.77	\$0.00	\$5,648.77	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
329	Mill Creek Valley	594.0	\$5,776.57	\$571.43	\$6,348.00	\$0.00	\$0.00	\$0.00	\$339,430	\$339,430.00	12.05	12.05
246	Northeast	591.5	\$5,626.89	\$150.46	\$5,777.35	\$0.00	\$0.00	\$0.00	\$89,000	\$89,000.00	5.46	5.46
294	Oberlin	590.5	\$5,823.71	\$0.00	\$5,823.71	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
243	Lebo-Waverly	588.0	\$5,644.35	\$641.16	\$6,285.51	\$0.00	\$0.00	\$0.00	\$377,000	\$377,000.00	14.06	14.06

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USD	USDName	Enrollment	Base BPP	LOB \$\$ per pupil	TotGF PerPupil	"Deficiency" Per Pupil	Budget Total USD	New\$\$ at \$4500 PP	Local Option Budget	Remaining LOB at \$4500	LOB mill levy Now - Remain	
272	Waconda	581.5	\$5,686.24	\$214.96	\$5,901.20	\$0.00	\$0.00	\$0.00	\$125,000	\$125,000.00	4.62	4.62
442	Nemaha Valley	571.0	\$5,452.34	\$0.00	\$5,452.34	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
342	McLouth	568.0	\$5,655.41	\$0.00	\$5,655.41	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
467	Leoti	567.9	\$5,866.47	\$293.32	\$6,159.79	\$0.00	\$0.00	\$0.00	\$166,578	\$166,578.00	5.88	5.88
355	Ellinwood	567.0	\$5,661.55	\$377.43	\$6,038.97	\$0.00	\$0.00	\$0.00	\$214,000	\$214,000.00	3.73	3.73
328	Lorraine	566.5	\$5,810.56	\$871.58	\$6,682.14	\$0.00	\$0.00	\$0.00	\$493,752	\$493,752.00	8.49	8.49
284	Chase County	566.1	\$5,881.92	\$0.00	\$5,881.92	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
206	Remington-Whitewater	560.5	\$5,836.53	\$291.83	\$6,128.36	\$0.00	\$0.00	\$0.00	\$163,569	\$163,569.00	6.76	6.76
376	Sterling	554.5	\$5,625.04	\$405.77	\$6,030.81	\$0.00	\$0.00	\$0.00	\$225,000	\$225,000.00	7.98	7.98
240	Twin Valley	553.5	\$5,795.70	\$0.00	\$5,795.70	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
218	Elkhart	545.0	\$5,527.49	\$1,233.05	\$6,760.54	\$0.00	\$0.00	\$0.00	\$672,014	\$672,014.00	12.57	12.57
452	Stanton County	531.7	\$6,124.72	\$124.43	\$6,249.15	\$0.00	\$0.00	\$0.00	\$66,162	\$66,162.00	0.00	0.00
286	Chautauqua County	526.5	\$5,907.66	\$0.00	\$5,907.66	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
282	West Elk	526.0	\$6,068.38	\$0.00	\$6,068.38	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
281	Hill City	518.6	\$5,831.25	\$0.00	\$5,831.25	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
274	Oakley	516.8	\$5,938.56	\$593.86	\$6,532.41	\$0.00	\$0.00	\$0.00	\$306,905	\$306,905.00	12.35	12.35
356	Conway Springs	512.5	\$5,746.41	\$277.07	\$6,023.49	\$0.00	\$0.00	\$0.00	\$142,000	\$142,000.00	6.84	6.84
421	Lyndon	511.0	\$5,764.70	\$0.00	\$5,764.70	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
392	Osborne County	510.5	\$5,876.18	\$0.00	\$5,876.18	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
270	Plainville	507.8	\$5,565.39	\$445.91	\$6,011.30	\$0.00	\$0.00	\$0.00	\$226,433	\$226,433.00	8.91	8.91
419	Canton-Galva	498.5	\$5,754.32	\$0.00	\$5,754.32	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
350	St. John	486.3	\$5,718.98	\$195.35	\$5,914.34	\$0.00	\$0.00	\$0.00	\$95,000	\$95,000.00	4.34	4.34
374	Sublette	486.0	\$5,812.05	\$0.00	\$5,812.05	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
338	Valley Falls	481.0	\$5,924.48	\$0.00	\$5,924.48	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
504	Oswego	480.5	\$5,714.06	\$0.00	\$5,714.06	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
339	Jefferson County Nort	480.1	\$5,940.87	\$178.23	\$6,119.10	\$0.00	\$0.00	\$0.00	\$85,566	\$85,566.00	5.06	5.06
235	Uniontown	477.5	\$5,939.81	\$0.00	\$5,939.81	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
448	Inman	473.5	\$5,834.53	\$125.08	\$5,959.61	\$0.00	\$0.00	\$0.00	\$59,224	\$59,224.00	2.67	2.67
310	Fairfield	473.5	\$6,104.85	\$305.24	\$6,410.09	\$0.00	\$0.00	\$0.00	\$144,532	\$144,532.00	4.92	4.92
358	Oxford	471.0	\$5,787.74	\$0.00	\$5,787.74	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
406	Wathena	469.0	\$5,797.73	\$0.00	\$5,797.73	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
318	Atwood	468.5	\$5,882.87	\$0.00	\$5,882.87	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
412	Hoxie	463.5	\$6,026.90	\$0.00	\$6,026.90	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
423	Moundridge	460.5	\$5,766.17	\$864.93	\$6,631.09	\$0.00	\$0.00	\$0.00	\$398,298	\$398,298.00	22.12	22.12
498	Valley Heights	456.7	\$6,047.57	\$0.00	\$6,047.57	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
398	Peabody-Burns	447.0	\$5,881.91	\$0.00	\$5,881.91	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
494	Syracuse	446.0	\$5,882.09	\$795.96	\$6,678.05	\$0.00	\$0.00	\$0.00	\$355,000	\$355,000.00	4.95	4.95
271	Stockton	441.5	\$5,820.49	\$0.00	\$5,820.49	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
347	Kinsley-Offerle	434.2	\$6,016.05	\$380.01	\$6,396.06	\$0.00	\$0.00	\$0.00	\$165,000	\$165,000.00	9.36	9.36
335	Jackson Heights	433.5	\$6,096.87	\$0.00	\$6,096.87	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00

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USD	USDName	Enrollment	Base BPP	LOB \$\$ per pupil	TotGF PerPupll	"Deficiency" Per Pupll	Budget Total USD	New\$\$ at \$4500 PP	Local Option Budget	Remaining LOB at \$4500	LOB mill levy Now - Remain		
307	Ell-Saline	432.0	\$6,077.75	\$0.00	\$6,077.75	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00	
429	Troy	431.6	\$5,802.78	\$0.00	\$5,802.78	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00	
256	Marmaton Valley	430.0	\$6,025.91	\$0.00	\$6,025.91	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00	
322	Onaga-Hvllle-Whtn	427.0	\$6,149.76	\$257.61	\$6,407.37	\$0.00	\$0.00	\$0.00	\$110,000	\$110,000.00	4.89	4.89	
297	St. Francis	425.0	\$6,014.89	\$0.00	\$6,014.89	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00	
226	Meade	421.5	\$5,681.16	\$469.12	\$6,150.28	\$0.00	\$0.00	\$0.00	\$197,733	\$197,733.00	5.00	5.00	
439	Sedgwick	420.5	\$5,521.35	\$524.53	\$6,045.88	\$0.00	\$0.00	\$0.00	\$220,564	\$220,564.00	10.49	10.49	
222	Washington	413.5	\$5,913.84	\$0.00	\$5,913.84	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00	
298	Lincoln	409.0	\$6,013.98	\$0.00	\$6,013.98	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00	
462	Central	408.8	\$6,140.61	\$0.00	\$6,140.61	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00	
344	Pleasanton	405.5	\$5,947.36	\$0.00	\$5,947.36	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00	
481	Rural Vista	405.0	\$6,047.81	\$0.00	\$6,047.81	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00	
463	Udall	402.0	\$5,793.50	\$0.00	\$5,793.50	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00	
300	Comanche County	400.0	\$6,156.04	\$1,539.01	\$7,695.05	\$0.00	\$0.00	\$0.00	\$615,604	\$615,604.00	21.77	21.77	
387	Altoona-Midway	398.0	\$5,902.73	\$95.48	\$5,998.20	\$0.00	\$0.00	\$0.00	\$38,000	\$38,000.00	2.99	2.99	
393	Solomon	393.0	\$6,042.41	\$0.00	\$6,042.41	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00	
224	Clifton-Clyde	392.0	\$6,026.38	\$382.65	\$6,409.03	\$0.00	\$0.00	\$0.00	\$150,000	\$150,000.00	10.46	10.46	
388	Ellis	389.9	\$5,839.36	\$361.25	\$6,200.61	\$0.00	\$0.00	\$0.00	\$140,851	\$140,851.00	5.67	5.67	
245	Leroy-Gridley	381.0	\$5,695.96	\$0.00	\$5,695.96	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00	
482	Dighton	380.0	\$5,913.24	\$230.03	\$6,143.27	\$0.00	\$0.00	\$0.00	\$87,410	\$87,410.00	7.76	7.76	
459	Bucklin	379.0	\$6,146.98	\$0.00	\$6,146.98	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00	
255	South Barber County	377.5	\$6,048.46	\$0.00	\$6,048.46	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00	
403	Otis-Bison	374.5	\$6,056.24	\$0.00	\$6,056.24	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00	
293	Quinter	374.5	\$6,014.61	\$427.24	\$6,441.85	\$0.00	\$0.00	\$0.00	\$160,000	\$160,000.00	9.78	9.78	
454	Burlingame	373.8	\$5,901.71	\$0.00	\$5,901.71	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00	
395	LaCrosse	366.0	\$5,858.07	\$410.07	\$6,268.14	\$0.00	\$0.00	\$0.00	\$150,084	\$150,084.00	7.57	7.57	
216	Deerfield	362.9	\$6,083.97	\$608.40	\$6,692.36	\$0.00	\$0.00	\$0.00	\$220,787	\$220,787.00	1.67	1.67	
223	Barnes	357.4	\$6,314.56	\$631.45	\$6,946.01	\$0.00	\$0.00	\$0.00	\$225,682	\$225,682.00	11.86	11.86	
488	Axtell	355.0	\$6,193.82	\$0.00	\$6,193.82	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00	
354	Claffin	353.1	\$5,758.88	\$396.49	\$6,155.37	\$0.00	\$0.00	\$0.00	\$140,000	\$140,000.00	9.94	9.94	
422	Greensburg	350.5	\$5,845.05	\$701.41	\$6,546.46	\$0.00	\$0.00	\$0.00	\$245,843	\$245,843.00	15.46	15.46	
438	Skyline	349.0	\$6,386.54	\$0.00	\$6,386.54	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00	
200	Greeley County	347.0	\$6,185.10	\$0.00	\$6,185.10	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00	
432	Victoria	344.5	\$6,023.69	\$0.00	\$6,023.69	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00	
507	Satanta	344.5	\$6,126.84	\$781.17	\$6,908.01	\$0.00	\$0.00	\$0.00	\$269,114	\$269,114.00	2.53	2.53	
360	Caldwell	341.0	\$5,934.52	\$0.00	\$5,934.52	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00	
303	Ness City	329.2	\$5,831.12	\$486.44	\$6,317.56	\$0.00	\$0.00	\$0.00	\$160,137	\$160,137.00	8.95	8.95	
411	Goessel	326.0	\$5,966.21	\$0.00	\$5,966.21	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00	
349	Stafford	325.5	\$6,036.65	\$777.59	\$6,814.24	\$0.00	\$0.00	\$0.00	\$253,107	\$253,107.00	5.95	5.95	
381	Spearville	320.5	\$5,930.57	\$0.00	\$5,930.57	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00	

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USD	USDName	Enrollment	Base BPP	LOB \$\$ per pupil	TotGF PerPupil	"Deficiency" Per Pupil	Budget Total USD	New\$\$ at \$4500 PP	Local Option Budget	Remaining LOB at \$4500	LOB mill levy Now - Remain	
351	Macksville	317.0	\$6,173.35	\$0.00	\$6,173.35	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
426	Pike Valley	316.5	\$5,890.96	\$0.00	\$5,890.96	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
384	Blue Valley-Randolph	314.0	\$6,527.96	\$0.00	\$6,527.96	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
311	Pretty Prairie	310.5	\$6,218.50	\$373.11	\$6,591.61	\$0.00	\$0.00	\$0.00	\$115,851	\$115,851.00	10.30	10.30
479	Crest	306.0	\$6,263.74	\$94.77	\$6,358.51	\$0.00	\$0.00	\$0.00	\$29,000	\$29,000.00	2.06	2.06
332	Cunningham	305.5	\$6,310.78	\$315.54	\$6,626.32	\$0.00	\$0.00	\$0.00	\$96,397	\$96,397.00	5.16	5.16
278	Mankato	301.5	\$6,058.97	\$302.95	\$6,361.92	\$0.00	\$0.00	\$0.00	\$91,339	\$91,339.00	6.06	6.06
227	Jetmore	296.5	\$6,148.91	\$123.44	\$6,272.36	\$0.00	\$0.00	\$0.00	\$36,601	\$36,601.00	3.98	3.98
425	Highland	296.5	\$5,926.34	\$177.75	\$6,104.09	\$0.00	\$0.00	\$0.00	\$52,704	\$52,704.00	3.72	3.72
386	Madison-Virgil	295.5	\$6,199.17	\$0.00	\$6,199.17	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
397	Centre	291.5	\$6,623.83	\$89.19	\$6,713.02	\$0.00	\$0.00	\$0.00	\$26,000	\$26,000.00	1.81	1.81
369	Burrton	291.1	\$6,078.63	\$652.70	\$6,731.32	\$0.00	\$0.00	\$0.00	\$190,000	\$190,000.00	11.56	11.56
492	Flinthills	287.0	\$6,286.75	\$0.00	\$6,286.75	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
334	Southern Cloud	284.0	\$5,963.75	\$0.00	\$5,963.75	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
219	Minneola	283.0	\$5,936.13	\$0.00	\$5,936.13	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
444	Little River	282.4	\$6,454.64	\$447.95	\$6,902.58	\$0.00	\$0.00	\$0.00	\$126,500	\$126,500.00	4.50	4.50
456	Marais Des Cygne	281.0	\$6,367.57	\$312.08	\$6,679.65	\$0.00	\$0.00	\$0.00	\$87,695	\$87,695.00	6.95	6.95
241	Wallace County	280.0	\$6,556.59	\$0.00	\$6,556.59	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
477	Ingalls	279.0	\$6,288.96	\$0.00	\$6,288.96	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
505	Chetopa	267.5	\$6,215.44	\$248.62	\$6,464.06	\$0.00	\$0.00	\$0.00	\$66,505	\$66,505.00	6.50	6.50
359	Argonia	253.0	\$6,671.55	\$0.00	\$6,671.55	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
220	Ashland	250.8	\$6,565.26	\$394.74	\$6,960.00	\$0.00	\$0.00	\$0.00	\$99,000	\$99,000.00	4.41	4.41
451	Baileyville-St. Benedi	250.0	\$6,719.70	\$0.00	\$6,719.70	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
509	South Haven	244.5	\$6,240.58	\$0.00	\$6,240.58	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
283	Elk Valley	241.0	\$6,799.12	\$0.00	\$6,799.12	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
486	Elwood	217.0	\$6,744.03	\$0.00	\$6,744.03	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
433	Midway	215.0	\$7,128.88	\$0.00	\$7,128.88	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
326	Logan	215.0	\$6,997.33	\$676.28	\$7,673.61	\$0.00	\$0.00	\$0.00	\$145,400	\$145,400.00	0.98	0.98
238	West Smith County	206.1	\$7,141.16	\$0.00	\$7,141.16	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
511	Attica	205.5	\$6,944.98	\$575.05	\$7,520.03	\$0.00	\$0.00	\$0.00	\$118,173	\$118,173.00	0.00	0.00
279	Jewell	203.5	\$7,280.51	\$364.02	\$7,644.54	\$0.00	\$0.00	\$0.00	\$74,079	\$74,079.00	5.32	5.32
401	Chase	201.1	\$7,098.74	\$496.91	\$7,595.65	\$0.00	\$0.00	\$0.00	\$99,929	\$99,929.00	14.86	14.86
103	Cheylin	201.0	\$7,645.27	\$0.00	\$7,645.27	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
299	Sylvan Grove	200.0	\$7,261.12	\$0.00	\$7,261.12	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
209	Moscow	199.3	\$7,639.52	\$1,909.88	\$9,549.40	\$0.00	\$0.00	\$0.00	\$380,639	\$380,639.00	4.07	4.07
285	Cedar Vale	196.5	\$6,779.60	\$0.00	\$6,779.60	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
217	Rolla	193.0	\$7,473.69	\$1,868.42	\$9,342.12	\$0.00	\$0.00	\$0.00	\$360,606	\$360,606.00	3.48	3.48
502	Lewis	190.0	\$7,122.23	\$0.00	\$7,122.23	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
104	White Rock	188.5	\$7,459.75	\$587.37	\$8,047.12	\$0.00	\$0.00	\$0.00	\$110,720	\$110,720.00	10.06	10.06
212	Northern Valley	187.0	\$7,515.71	\$481.28	\$7,996.99	\$0.00	\$0.00	\$0.00	\$90,000	\$90,000.00	17.08	17.08

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USD	USDName	Enrollment	Base BPP	LOB \$\$ per pupil	TotGF PerPupll	"Deficiency" Per Pupll	Budget Total USD	New\$\$ at \$4500 PP	Local Option Budget	Remaining LOB at \$4500	LOB mill levy Now - Remain	
496	Pawnee Heights	185.5	\$7,476.79	\$0.00	\$7,476.79	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
471	Dexter	185.0	\$7,259.84	\$0.00	\$7,259.84	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
292	Wheatland	184.0	\$7,549.57	\$0.00	\$7,549.57	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
302	Smoky Hill	181.0	\$7,358.18	\$193.37	\$7,551.55	\$0.00	\$0.00	\$0.00	\$35,000	\$35,000.00	3.29	3.29
371	Montezuma	176.0	\$7,532.19	\$1,448.86	\$8,981.06	\$0.00	\$0.00	\$0.00	\$255,000	\$255,000.00	15.81	15.81
474	Haviland	175.0	\$7,436.41	\$523.71	\$7,960.12	\$0.00	\$0.00	\$0.00	\$91,650	\$91,650.00	3.01	3.01
316	Golden Plains	172.5	\$7,535.77	\$0.00	\$7,535.77	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
324	Eastern Heights	171.5	\$7,721.37	\$0.00	\$7,721.37	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
225	Fowler	170.0	\$7,394.91	\$1,848.73	\$9,243.64	\$0.00	\$0.00	\$0.00	\$314,284	\$314,284.00	24.67	24.67
269	Palco	167.5	\$7,741.24	\$774.13	\$8,515.37	\$0.00	\$0.00	\$0.00	\$129,666	\$129,666.00	6.19	6.19
291	Grinnell	166.5	\$7,591.74	\$0.00	\$7,591.74	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
455	Hillcrest	163.6	\$7,892.54	\$0.00	\$7,892.54	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
221	North Central	159.5	\$7,897.63	\$1,046.03	\$8,943.66	\$0.00	\$0.00	\$0.00	\$166,841	\$166,841.00	12.31	12.31
314	Brewster	155.0	\$7,691.80	\$0.00	\$7,691.80	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
228	Hanston	133.0	\$7,849.06	\$154.10	\$8,003.16	\$0.00	\$0.00	\$0.00	\$20,495	\$20,495.00	4.17	4.17
390	Hamilton	132.0	\$7,735.47	\$0.00	\$7,735.47	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
304	Bazine	131.5	\$7,729.03	\$0.00	\$7,729.03	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
399	Paradise	120.5	\$7,706.38	\$1,926.60	\$9,632.98	\$0.00	\$0.00	\$0.00	\$232,155	\$232,155.00	11.06	11.06
242	Weskan	114.0	\$8,129.88	\$0.00	\$8,129.88	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
476	Copeland	113.5	\$8,021.93	\$1,817.61	\$9,839.54	\$0.00	\$0.00	\$0.00	\$206,299	\$206,299.00	16.99	16.99
317	Herndon	111.5	\$8,110.53	\$0.00	\$8,110.53	\$0.00	\$0.00	\$0.00	\$0	\$0.00	0.00	0.00
275	TriPlains	108.5	\$8,475.15	\$1,099.63	\$9,574.78	\$0.00	\$0.00	\$0.00	\$119,310	\$119,310.00	8.07	8.07
468	Healy	105.0	\$7,538.63	\$753.87	\$8,292.50	\$0.00	\$0.00	\$0.00	\$79,156	\$79,156.00	15.57	15.57
424	Mullinville	103.0	\$8,255.31	\$2,063.83	\$10,319.14	\$0.00	\$0.00	\$0.00	\$212,574	\$212,574.00	15.16	15.16
280	West Graham-Mortan	102.0	\$8,346.91	\$2,018.29	\$10,365.21	\$0.00	\$0.00	\$0.00	\$205,866	\$205,866.00	39.72	39.72
213	West Solomon Valley	101.0	\$8,343.39	\$1,227.72	\$9,571.11	\$0.00	\$0.00	\$0.00	\$124,000	\$124,000.00	24.23	24.23
295	Prairie Heights	98.0	\$8,391.60	\$742.96	\$9,134.56	\$0.00	\$0.00	\$0.00	\$72,810	\$72,810.00	0.00	0.00
301	Nes-Tre-La-Go	72.5	\$8,327.30	\$2,081.82	\$10,409.12	\$0.00	\$0.00	\$0.00	\$150,932	\$150,932.00	16.31	16.31
Statewide Totals:							\$186,464,098.00		\$188,776,439			
		442,866.4					\$60,822,906.00		\$63,135,247.00			