

Approved: \_\_\_\_\_  
Date

MINUTES OF THE HOUSE COMMITTEE ON EDUCATION.

The meeting was called to order by Chairperson Michael R. O'Neal at 12:00 on March 31, 1997 in Room 313-S of the Capitol.

All members were present except:

Representative Jonathan Wells - Excused

Committee staff present: Ben Barrett, Legislative Research Department  
Avis Swartzman, Revisor of Statutes  
Cindy Wulfkuhle, Committee Secretary

Others attending: See attached list

**Local Option Budget (Attachment 1)**

Representative Powers made a motion to adopt substitute language for SB 36. (Attachment 2) Representative Storm seconded the motion. The motion carried.

Representative Tanner made a motion to replace the language that was adopted with Section 5 of SB 4 and have 5% of the money available for special education funding and not subject to protest. Representative Franklin seconded the motion. The motion failed.

Representative Horst made a motion to accelerate the phase in from five to three years by changing the percentage to 40% the first year, 40% the second year, and 20% the third year. (Attachment 3) Representative Shore seconded the motion. The motion failed 7-7.

Representative Storm made a motion to have LOBs that are already established grandfathered in permanently. Representative Flaharty seconded the motion. The motion failed 5-9.

Representative Shore made a motion to accelerate the phase in from five to three years by changing the percentage to 33 1/3% the first year, 33 1/3% the second year, and 33 1/3% the third year. Representative Horst seconded the motion. The motion failed 5-10.

Representative Aurand provided the committee with a balloon amendment that would redefine district wealth and provide a local option income tax. (Attachment 4) He made a motion to amend in the proposed changes. Representative Shore seconded the motion. Representative Larkin requested the motion be divided.

The motion on redefining district wealth failed 6-11.

The motion on local option income tax failed.

Representative Powers made a motion to report House Substitute for SB 36 favorable for passage. Representative Stone seconded the motion. The motion carried.

The committee meeting adjourned at 2:00 p.m.



March 28, 1997

## THE LOCAL OPTION BUDGET (LOB)

### Current Law

Following is a listing of key facts about school district LOB authority:

- A school district is authorized to adopt an LOB in an amount of up to 25.0 percent of the district's general fund budget.
- A district's use of LOB authority is subject to a 5.0 percent protest petition election procedure.
- A district's LOB authority, if not rejected by the electors, is good for up to four years, as proposed by the local school board. During this period, additional increases in LOB authority are authorized, subject to the same protest petition election procedure. However, no LOB resolution may extend beyond the expiration date of the initial resolution. The "combined" LOB authority may not exceed 25.0 percent of the district's general fund budget.

1996 legislation applies to any school district that has an LOB in the 1996-97 school year and which, in order to adopt an LOB in 1997-98, would be required to adopt a new LOB resolution subject to the protest petition election provisions of the law. Such a district, by a majority vote of its board, is authorized to adopt an LOB for the 1997-98 school year in an amount not in excess of the percentage of the general fund budget the district's resolution authorized the board to adopt in 1996-97.

### PROPOSED CHANGE

The use of LOB authority would continue to be subject to a limitation of 25.0 percent of the district's general fund budget. There would, however, be several changes in the procedures for accessing this authority.

*House Education  
3-31-97  
Attachment 1*



## All School Districts

Beginning in 1997-98, a district could adopt on its own motion a specified LOB determined as follows.

The State Board of Education (SBOE) would make the following determination:

- The average budget per full-time equivalent (FTE) pupil (unweighted) for the preceding school year would be computed for each of four enrollment groupings—under 100, 100-299, 300-1,799, and 1,800 and over. This computation would use the combined school district general fund and LOB.
- The FTE budget per pupil (unweighted) of each school district for the preceding school year would be determined (combined general fund and LOB).
- The district's FTE budget per pupil would be subtracted from the average budget per pupil for the district's enrollment grouping (also, see Attachment 2).

**At this stage, if the district's budget per pupil equals or exceeds the applicable average budget per pupil in the district's enrollment grouping, this provision will not apply. But, if the district's budget per pupil is less than the average, the process continues:**

- The budget per pupil difference would be multiplied by the district's FTE pupil (unweighted) enrollment in the preceding year.
- The product (of multiplying the district's budget per pupil by FTE enrollment) would be divided by the amount of the district's general fund budget in the preceding year. The result would be the additional LOB percentage that will be available to the district in the next school year. This new (additional) LOB authority would be added in accord with the following schedule:

20.0 percent in 1997-98;  
40.0 percent in 1998-99;  
60.0 percent in 1999-2000;  
80.0 percent in 2000-01; and  
100.0 percent in 2001-02, and thereafter.

**Any LOB percentage being used by a school district that qualifies for additional LOB authority under the above formula is recognized as perpetual authority. This includes both LOB authority gained by adoption of an LOB resolution and that gained pursuant to this formula.**



### **Districts Whose LOB Authority First Exceeds the Average for the Enrollment Grouping After the 1997-98 School Year**

If, after the 1997-98 school year, a school district has gained LOB authority under the "below average" spending formula and has obtained increased LOB authority by adoption of a resolution such that the district no longer qualifies for LOB authority under the formula applicable to below average spending districts, the LOB authority is:

- if the district is operating under an LOB with a fixed LOB percentage increase and a specified number of years to which it applies, the sum of the LOB percentage authority of the district for the preceding year and the additional LOB authority in the district's resolution; or
- if the district is operating under a resolution authorizing continuous and permanent LOB authority, the LOB percentage adopted by the board.

If the district's resolution for additional budget authority is not perpetual and, after some specified number of years, this authority is lost, the district's LOB authority would be the percentage authorization for the current school year computed under the formula as if the additional LOB authority resulting from the expired LOB resolution had not been in effect in the preceding school year.

### **School Districts Above the State Average Budget Per Pupil that had LOBs in 1996-97**

The following provision applies to any district that had an LOB in 1996-97 and the budget per pupil of which exceeds the state average budget per pupil applicable to the district. The school district on its own motion could adopt an LOB equal to the following percentage of the district's general fund budget based upon the LOB percentage the district was authorized to adopt in 1996-97:

- 100.0 percent in 1997-98;
- 90.0 percent in 1998-99; and
- 80.0 percent in 1999-2000 and thereafter.

In the event that in any year the LOB authority of the district would be greater if computed under the formula applicable to districts with budgets per pupil less than the state average than under this provision, the LOB authority under the formula would apply.

### **"Additional" LOB Authority—Subject to Protest Petition Election**

In addition to the LOB authority available under the foregoing provisions, beginning in 1997-98 a school district would be authorized to adopt a resolution to increase its LOB authority under one of two alternative procedures:

- The board could seek authority for permanent LOB authority, in which case, the board, in any school year, could increase its LOB to any level it chooses, subject to the 25.0 aggregate cap.
- The board could seek temporary authority to increase the LOB by a specified percentage for a specified number of years.

Under either alternative, the board must adopt a resolution that is subject to the protest petition election procedure contained in the current law.

If the district chooses a resolution that specifies an LOB percentage increase and a number of years to which the resolution applies, the district would be authorized to adopt subsequent resolutions to increase its LOB authority, subject to the 25.0 percent aggregate cap. The duration of a subsequent resolution could not exceed that contained in the initial resolution.

### **Transitional Provision**

A district operating under LOB authority obtained prior to passage of this bill, with authority that extends to the 1997-98 school year or beyond, could either continue to operate under that resolution until its expiration or abandon the resolution and operate under the new provisions.



# ATTACHMENT 1

## Examples

- District A, a district with an above average budget per pupil, presently has 25.0 percent LOB authority through the 1997-98 school year. The board wants to continue this authority permanently. To do this, the board successfully adopts a resolution for authority to permanently increase its LOB authority commencing in 1998-99. The district then, on its own motion, could adopt a 25.0 percent LOB in 1998-99 and in each year thereafter.
- District B, also is a district with an above average budget per pupil, presently has 25.0 percent LOB authority through the 1997-98 school year. The board wants to continue this authority for at least four more years. The board successfully adopts an LOB resolution for an additional 2.5 percent for the 1998-99 through the 2001-02 school year. In order to continue the 25.0 percent LOB authority through 2001-02, the board later must adopt a subsequent LOB resolution for an additional 2.5 percent for three school years—the 1999-2000 year through 2001-02. This subsequent resolution is subject to protest petition election procedures of the current law.
- District C, another district with an above average budget per pupil, is in the same position as Districts A and B. However, in District C a protest petition is filed, an election is held, and the district's proposal for permanent authority to adopt an LOB is lost. The board, on its own motion, may adopt a 22.5 percent LOB in 1998-99. Absent adoption of another resolution to increase the LOB, the district could, on its own motion, adopt a 20.0 percent LOB in 1999-2000 and thereafter.
- District D has never had an LOB. For 1997-98 the district, on its own motion, could adopt an LOB under the new provision applicable to districts spending below the average. This LOB authority would be computed (based on the preceding year's data), as follows:

	Average Budget Per Pupil of District Grouping	\$ 4,500
<u>Minus</u>	Budget Per Pupil of District D	<u>4,200</u>
	Difference	\$ 300

then

$$\$300 \times 2,000 \text{ (unweighted enrollment)} = \$600,000$$

$$\$600,000 \div \$8,000,000 \text{ (District D's general fund budget)} = 7.5\%$$

This authority is fully implemented over a five-year period, so District D's LOB authority in 1997-98 is  $7.5\% \times 20.0\% = 1.5\%$ . This LOB authority would be perpetual authority for the district.

**NOTE:** In 1998-99 District D's LOB authority is the sum of the 1997-98 LOB percentage, *i.e.*, 1.5 percent, and any additional LOB percentage for which the district qualifies under the formula for 1998-99, and this combined authority would be available permanently to the district.



- District E had a 5.0 percent LOB in 1996-97. Nevertheless, the district qualifies for additional LOB authority under the formula applicable to districts spending below the average. The LOB authority would be computed (based on the preceding year's data) as follows:

	Average Budget Per Pupil of District Grouping	\$4,500
<u>Minus</u>	Budget Per Pupil of District E	<u>4,000</u>
	Difference	\$ 500

then

$$\$500 \times 1,800 \text{ (unweighted enrollment)} = \$900,000$$

$$\$900,000 \div \$7,000,000 \text{ (District E's general fund budget)} = 12.9\%$$

This authority is fully implemented over a five-year period, so District E's LOB authority in 1997-98 is 5.0% plus 12.9% x 20.0% (2.6%) or 7.6%. This LOB authority would be perpetual authority for the district.

**NOTE:** In 1998-99 District E's LOB authority is the sum of the 1997-98 LOB percentage, *i.e.*, 7.6 percent, and any additional LOB percentage for which the district qualifies under the formula for that year, and this combined authority would be available permanently to the district.

- District F qualifies in 1998-99 for 6.0 percent LOB authority under the formula applicable to districts spending below the average. However, District F successfully adopts a two-year LOB resolution for a 12.0 percentage point increase in the LOB commencing in 1997-98. The total LOB authority of the district in 1998-99 and 1999-2000 is 18.0 percent. District F then attempts to renew the 12.0 percentage point increase for two more years, but the electors vote down the proposal. In 2000-01 the LOB authority of District F is the percentage that would apply to the district in the current school year under the formula applicable to districts that spend below the average, computed as if the district had possessed a 6.0 percent LOB in the preceding school year.
- District G qualifies in 1997-98 for 6.0 percent LOB authority under the formula applicable to districts spending below the average. However, District G successfully has adopted a resolution for a permanent LOB authority, commencing in 1998-99. The LOB adopted by District G for 1998-99 (and thereafter) is whatever amount the local board adopts (subject to the 25.0 percent cap).

## ATTACHMENT 2

- For the grouping of school districts with enrollments under 100, the average FTE amount would be determined in relation to school districts having enrollments of 75-125.
- For the grouping of school districts with enrollments of 100-299.9, the average FTE amount would be determined under a linear transition schedule beginning with the average FTE amount for districts having enrollments of 75-125 and ending with the average FTE amount of districts having enrollments of 200-399.9.
- For the grouping of school districts with enrollments of 300-1,799.9, the average FTE amount would be determined under a linear transition schedule beginning with the average FTE amount of districts having enrollments of 200-399.9 and ending with the average FTE amount of districts having enrollments of 1,800 and over.
- For the grouping of school districts with enrollments of 1,800 and over, the average FTE amount would be determined based upon the average amount for all such districts.

## Proposed Amendment to House Substitute for Senate Bill No. 36

By striking all of the lines on page 2;

On page 3, by striking all of lines 1 through 20; following line 20, by inserting the following lines: "adopted a local option budget in the 1996-97 school year and to which the provisions of section 2, and amendments thereto, apply in the current school year, a percentage in the 1997-98 school year that is equal to the sum of the percentage of the amount of state financial aid the district was authorized to budget in the preceding school year and 40% of the percentage computed for the district by the state board under the provisions of section 2, and amendments thereto, a percentage in the 1998-99 school year that is equal to the sum of the percentage of the amount of state financial aid the district was authorized to budget in the preceding school year and 40% of the percentage computed for the district by the state board under the provisions of section 2, and amendments thereto, a percentage in the 1999-2000 school year and each school year thereafter that is equal to the sum of the percentage of the amount of state financial aid the district was authorized to budget in the preceding school year and the percentage computed for the district by the state board under the provisions of section 2, and amendments thereto;

(C) for any district that was not authorized to adopt a local option budget in the 1996-97 school year and to which the provisions of section 2, and amendments thereto, apply in the current school year, a percentage in the 1997-98 school year that is equal to 40% of the percentage computed for the district by the state board under the provisions of section 2, and amendments thereto, a percentage in the 1998-99 school year that is equal to the sum of the percentage of the amount of state financial aid the district was authorized to budget in the preceding school year and 40% of the percentage computed for the district by the state board under the provisions of section 2, and amendments thereto, a percentage in the 1999-2000 school year and each



school year thereafter that is equal to the sum of the percentage of the amount of state financial aid the district was authorized to budget in the preceding school year and the percentage computed for the district by the state board under the provisions of section 2, and amendments thereto;"

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(C) for any district that was not authorized to adopt a local option budget in the 1996-97 school year and to which the provisions of section 2, and amendments thereto, apply in the current school year, a percentage in the 1997-98 school year that is equal to 40% of the percentage computed for the district by the state board under the provisions of section 2, and amendments thereto, a percentage in the 1998-99 school year that is equal to the sum of the percentage of the amount of state financial aid the district was authorized to budget in the preceding school year and 40% of the percentage computed for the district by the state board under the provisions of section 2, and amendments thereto, a percentage in the 1999-2000 school year and each

school year thereafter that is equal to the sum of the percentage of the amount of state financial aid the district was authorized to budget in the preceding school year and the percentage computed for the district by the state board under the provisions of section 2, and amendments thereto;"



Proposed Amendment to House Substitute for Senate Bill No. 36

On page 14, following line 29, by inserting two new sections as follows:

"Sec. 3. K.S.A. 72-6434 is hereby amended to read as follows: 72-6434. (a) In each school year, each district that has adopted a local option budget is eligible for entitlement to an amount of supplemental general state aid. Entitlement of a district to supplemental general state aid shall be determined by the state board as provided in this subsection. The state board shall:

(1) Determine the amount of the ~~assessed-valuation~~ district wealth per pupil ~~in-the-preceding-school-year~~ of each district in the state;

(2) rank the districts from low to high on the basis of the amounts of ~~assessed---~~ valuation district wealth per pupil determined under (1);

(3) identify the amount of the ~~assessed---~~ valuation district wealth per pupil located at the 75th 90th percentile of the amounts ranked under (2);

(4) divide the ~~assessed-valuation~~ district wealth per pupil ~~of--the--district--in--the--preceding--school--year~~ by the amount identified under (3);

(5) subtract the ratio obtained under (4) from 1.0. If the resulting ratio equals or exceeds 1.0, the eligibility of the district for entitlement to supplemental general state aid shall lapse. If the resulting ratio is less than 1.0, the district is entitled to receive supplemental general state aid in an amount which shall be determined by the state board by multiplying the amount of the local option budget of the district by such ratio. The product is the amount of supplemental general state aid the district is entitled to receive for the school year.

(b) If the amount of appropriations for supplemental general state aid is less than the amount each district is entitled to receive for the school year, the state board shall prorate the

amount appropriated among the districts in proportion to the amount each district is entitled to receive.

(c) Payments of supplemental general state aid shall be distributed to districts at a time to be determined by the state board. The state board shall certify to the director of accounts and reports the amount due each district, and the director of accounts and reports shall draw a warrant on the state treasurer payable to the treasurer of the district. Upon receipt of the warrant, the treasurer of the district shall credit the amount thereof to the supplemental general fund of the district to be used for the purposes of such fund.

~~(d) -- The provisions of this section shall take effect and be in force from and after July 17, 1992.~~

(d) As used in this section:

(1) "District wealth" means the sum of an amount equal to the product obtained by multiplying the assessed valuation of the taxable tangible property of a district for the calendar year preceding the calendar year in which the current school year commences by 10 mills and an amount equal to 15% of the resident individual income tax liability within the district as determined on the basis of state income tax returns filed in the calendar year preceding the calendar year in which the current school year commences;

(2) "resident individual income tax liability within the district" means an amount equal to the total resident individual income tax liability of residents of a district after credits allowed against such tax with the exception of credits for taxes paid to another state and credits allowed under the provisions of K.S.A. 79-32,100 and 79-32,104, and amendments thereto.

New Sec. 4. (a) For the purpose of financing all or a portion of a district's local option budget in order to reduce or eliminate reliance of the district upon revenue received from property taxation, the board of any district that has adopted a local option budget may submit the question of imposing a school district income tax upon every resident individual of the school

district. Any such election shall be noticed, called and held in the manner provided by K.S.A. 10-120, and amendments thereto, for the noticing, calling and holding of elections upon the question of issuing bonds under the general bond law. The notice of such election shall state the time of election, and the notice and the ballot shall state the rate and effective date of the proposed tax. If a majority of the electors voting at such election fail to approve the proposition, such proposition may be resubmitted under the same conditions and in the same manner provided hereunder for initial submission of the proposition. If a majority of the electors voting at such election approve the levying of such tax, the board of the district, by resolution, shall authorize and provide for the levy of such tax. Thereupon, the clerk of the board shall transmit a certified copy of such resolution to the secretary of revenue.

(b) Any school district income tax imposed under the provisions of this section shall be levied against a resident individual's Kansas income tax liability after reduction for any credits thereon as reported on the resident individual's Kansas income tax return. The rate of such tax shall be the rate as set out on the notice of election and ballot. Such rate shall be fixed at 5% or any other percentage which is the product of 5% multiplied by any whole digit. All taxes imposed under this section shall be applicable to all taxable years commencing after December 31 of the year in which the levy of such tax is authorized under subsection (a) and shall be due at the time the resident individual's state income tax is due.

(c) The board of any district which has imposed a school district income tax under the provisions of this section may submit, in any subsequent year, the question of increasing or decreasing the rate of such tax or of repealing any such tax imposed, and such board shall be required to submit any of such questions upon submission of a petition signed by not less than 5% of the qualified electors of the district. Any change in rate or repeal of such tax shall be approved by the electors and



adopted by the board in the manner prescribed for imposing such tax under subsection (a). Any change in rate or repeal of such tax shall become effective on January 1 of the year next following the year in which such change in rate or repeal is adopted.

(d) Any district levying an income tax under the provisions of this section is hereby prohibited from administering or collecting any such tax locally, but shall utilize the services of the state department of revenue to administer, enforce and collect such tax. The provisions of the Kansas income tax act, article 32 of chapter 79 of the Kansas Statutes Annotated, except the Kansas withholding and declaration of estimated tax act, shall apply to school district income taxes levied under the provisions of this section to the extent that the same can be made applicable thereto. The secretary of revenue is hereby authorized to adopt such rules and regulations as may be necessary for the administration, collection and enforcement of school district income taxes levied under the provisions of this section. The state income tax return shall be adapted to provide for the reporting of any resident individual's liability for the school district income tax levied under this section. The director of taxation shall keep a record of all moneys attributed to each school district levying an income tax, including any penalties and interest attributable to such school district income tax.

(e) The director of taxation shall pay all tax moneys collected under tax levies authorized or imposed under the provisions of this section into the state treasury on or before the first day of each month, and the state treasurer shall credit the same less amounts withheld under subsection (f) to the school district income tax fund which is hereby created.

(f) A revolving fund, designated as the school district income tax refund fund, in an amount not to exceed \$50,000, shall be set apart and maintained by the director of taxation from taxes collected under this section for payment of refunds. The

revolving fund shall be in such amount, within the limit set by this subsection, as the director shall determine is necessary to meet current refunding requirements.

(g) The state treasurer shall make distributions from the school district income tax fund to districts levying a school district income tax under the provisions of this section on the following dates: On May 1 and August 1 of each year, moneys deposited in such fund during the preceding calendar quarter; on December 1 of each year, moneys deposited in such fund since August 1; and on February 1 of each year, moneys deposited in such fund since December 1 of the preceding calendar year. The state treasurer shall apportion and pay moneys deposited in the school district income tax fund to districts levying a school district income tax under the provisions of this section as follows: An amount equal to the total proceeds received from taxpayers in each district levying such school district income tax, as indicated by the returns filed and attributed to each such district, with any adjustments or corrections made by the director of revenue, shall be apportioned and paid to the district levying the tax.

(h) The director of accounts and reports shall draw warrants on the state treasurer payable to school district treasurers of the several districts entitled to payment from the school district income tax fund upon vouchers approved by the director of taxation. Upon receipt of such warrant each district treasurer shall credit the amount thereof to the supplemental general fund of the district.

(i) All revenue received from a school district income tax levied pursuant to this section shall be expended only for the purposes for which a property tax may be levied pursuant to K.S.A. 72-6435, and amendments thereto. Any such tax levy imposed by the board of a school district upon taxable tangible property located within the district shall be reduced by an amount equivalent to the amount of revenue distributed for use by the board pursuant to this section. Revenues received by a

school district from the tax levy authorized by K.S.A. 72-6435, and amendments thereto, and the tax levy authorized by this section shall be calibrated so that the total amount of such revenues is not in excess of the amount necessary to finance that portion of the local option budget of the district which is not financed from any other source provided by law.";

By renumbering sections 3 and 4 as sections 5 and 6, respectively;

Also on page 14, in line 30, after "K.S.A.", by inserting "72-6434 and K.S.A.";

In the title, in line 3, after the semicolon, by inserting "affecting the determination of supplemental general state aid; authorizing the imposition of school district income taxes for the purpose of financing local option budgets;"; also in line 3, after "K.S.A.", by inserting "72-6434 and K.S.A."; in line 4, by striking "section" and inserting "sections"

Rep. Howard

4-7

RUN# L9740 PROCESSED ON 03/25/97

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		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
COUNTY NAME	#	FTE	1996	COL 2 X	RES	RES	TOTAL	PROPOSED	1996-97	1996-97	PROPOSED	DIFF
DISTRICT NAME	#	9-20-96	ASSESSED VALUATION	10 HILLS	INCOME TAX AFTER CREDIT	INCOME TAX (4 * 15%)	(3 + 5)	WEALTH PER PUPIL	SUP GEN BUDGET	SUP GEN STATE AID	SUP GEN STATE AID	(10 - 9)
ALLEN	001											
MARMATON VALLEY	D0256	440.0	12,160,387	121,604	575,079	86,262	207,866	472	0	0	0	0
IOLA	D0257	1,742.5	30,034,703	300,347	2,666,744	400,012	700,359	402	715,227	425,775	434,429	8,654
HUMBOLDT	D0258	551.5	17,129,647	171,296	939,436	140,915	312,211	566	0	0	0	0
ANDERSON	002											
GARNETT	D0365	1,118.8	37,178,929	371,789	1,911,208	286,681	658,470	589	0	0	0	0
CREST	D0479	321.5	9,042,323	90,423	291,484	43,723	134,146	417	29,250	9,641	17,339	7,698
ATCHISON	003											
ATCHISON CO COM	D0377	779.5	22,985,895	229,859	1,066,439	159,966	389,825	500	0	0	0	0
ATCHISON PUBLIC	D0409	1,608.3	44,738,616	447,386	3,936,932	590,540	1,037,926	645	102,551	39,410	37,954	-1,456
BARBER	004											
BARBER COUNTY N	D0254	753.5	30,154,736	301,547	1,151,665	172,750	474,297	629	0	0	0	0
SOUTH BARBER	D0255	368.5	16,121,621	161,218	458,021	68,703	229,921	624	0	0	0	0
BARTON	005											
CLAFLIN	D0354	358.5	11,601,623	116,016	419,730	62,960	178,976	499	165,000	36,102	84,596	48,494
ELLINWOOD PUBLI	D0355	577.5	18,131,562	181,316	943,230	141,485	322,801	559	109,239	29,287	49,605	20,318
GREAT BEND	D0428	3,248.9	89,984,062	899,841	7,658,630	1,148,795	2,048,636	631	0	0	0	0
HOISINGTON	D0431	790.2	21,739,288	217,393	1,259,378	188,907	406,300	514	0	0	0	0
BOURBON	006											
FORT SCOTT	D0234	2,133.4	44,883,162	448,832	3,707,456	556,118	1,004,950	471	0	0	0	0
UNIONTOWN	D0235	501.3	10,719,259	107,193	425,843	63,876	171,069	341	0	0	0	0
BROWN	007											
HIAWATHA	D0415	1,194.6	34,906,783	349,068	2,010,090	301,514	650,582	545	0	0	0	0
SOUTH BROWN COU	D0430	757.4	14,185,055	141,851	762,015	114,302	256,153	338	417,331	224,148	279,570	55,422
BUTLER	008											
BLUESTEM	D0205	826.7	19,294,731	192,947	1,176,134	176,420	369,367	447	0	0	0	0
REHINGTON-WHITE	D0206	572.5	21,352,426	213,524	1,095,921	164,388	377,912	660	169,541	19,752	60,272	40,520
CIRCLE	D0375	1,400.4	68,130,731	681,307	2,879,569	431,935	1,113,242	795	0	0	0	0
ANDOVER	D0385	2,443.7	68,958,817	689,588	6,186,454	927,968	1,617,556	662	381,800	148,177	134,966	-13,211
ROSE HILL PUBLI	D0394	1,719.5	27,737,066	277,371	3,140,412	471,062	748,433	435	0	0	0	0
DOUGLASS PUBLIC	D0396	883.5	13,127,815	131,278	1,374,640	206,196	337,474	382	186,296	121,428	116,808	-4,620
AUGUSTA	D0402	2,185.6	42,475,919	424,759	5,066,136	759,920	1,184,679	542	0	0	0	0
EL DORADO	D0490	2,180.7	60,587,855	605,879	5,513,437	827,016	1,432,895	657	756,846	286,542	271,254	-15,288
FLINTHILLS	D0492	294.0	11,204,330	112,043	362,789	54,418	166,461	566	0	0	0	0
CHASE	009											
CHASE COUNTY	D0284	535.0	25,915,193	259,152	705,630	105,845	364,997	682	0	0	0	0

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
COUNTY NAME	#	FTE ENROL	1996 ASSESSED VALUATION	COL 2 X 10 MILLS	RES INCOME TAX AFTER CREDIT	RES INCOME TAX (4 * 15%)	TOTAL (3 + 5)	PROPOSED WEALTH PER PUPIL	1996-97 SUP GEN BUDGET	1996-97 SUP GEN STATE AID	PROPOSED SUP GEN STATE AID	DIFF (10 - 9)
DISTRICT NAME	#	9-20-96										(10 - 9)
*****												
CHAUTAUQUA	010											
CEDAR VALE	D0285	184.5	7,701,614	77,016	299,972	44,996	122,012	661	0	0	0	0
CHAUTAUQUA COUN	D0286	555.0	12,910,942	129,109	501,810	75,272	204,381	368	0	0	0	0
CHEROKEE	011											
RIVERTON	D0404	790.0	18,553,363	185,534	440,344	66,052	251,586	318	0	0	0	0
COLUMBUS	D0493	1,411.0	43,183,884	431,839	1,754,671	263,201	695,040	493	160,000	49,920	82,976	33,056
GALENA	D0499	771.5	8,032,834	80,328	487,781	73,167	153,495	199	0	0	0	0
BAXTER SPRINGS	D0508	896.0	16,996,073	169,961	1,056,197	158,430	328,391	367	0	0	0	0
CHEYENNE	012											
CHEYLIN	D0103	199.0	16,516,200	165,162	377,588	56,638	221,800	1,115	103,880	0	0	0
ST FRANCIS COMM	D0297	439.5	18,743,455	187,435	745,152	111,773	299,208	681	0	0	0	0
CLARK	013											
MINNEOLA	D0219	287.0	13,644,243	136,442	491,714	73,757	210,199	732	0	0	0	0
ASHLAND	D0220	239.5	18,233,445	182,334	458,706	68,806	251,140	1,049	187,000	0	0	0
CLAY	014											
CLAY CENTER	D0379	1,684.7	39,589,360	395,894	2,683,754	402,563	798,457	474	0	0	0	0
CLOUD	015											
CONCORDIA	D0333	1,329.0	31,682,408	316,824	2,357,746	353,662	670,486	505	157,958	73,561	80,053	6,492
SOUTHERN CLOUD	D0334	298.0	11,381,902	113,819	407,921	61,188	175,007	587	0	0	0	0
COFFEY	016											
LEBO-WAVERLY	D0243	577.5	16,398,301	163,983	982,133	147,320	311,303	539	409,000	164,050	193,702	29,652
BURLINGTON	D0244	974.1	529,208,251	5,292,083	1,568,645	235,297	5,527,380	5,674	0	0	0	0
LEROY-GRIDLEY	D0245	357.5	15,608,446	156,084	488,631	73,295	229,379	642	0	0	0	0
COMANCHE	017											
COMANCHE COUNTY	D0300	374.5	25,000,284	250,003	590,829	88,624	338,627	904	587,693	0	68,878	68,878
COWLEY	018											
CENTRAL	D0462	410.0	10,733,995	107,340	473,578	71,037	178,377	435	0	0	0	0
UDALL	D0463	389.0	8,998,818	89,988	779,822	116,973	206,961	532	0	0	0	0
WINFIELD	D0465	2,639.0	69,298,614	692,986	5,566,377	834,957	1,527,943	579	1,981,000	805,078	860,943	55,865
ARKANSAS CITY	D0470	3,012.4	63,091,782	630,918	5,366,643	804,996	1,435,914	477	1,215,185	648,787	649,152	365
DEXTER	D0471	191.0	5,919,630	59,196	206,249	30,937	90,133	472	0	0	0	0
CRAWFORD	019											
NORTHEAST	D0246	601.0	11,242,207	112,422	813,097	121,965	234,387	390	190,000	110,694	117,648	6,954
CHEROKEE	D0247	857.4	18,922,005	189,220	917,032	137,555	326,775	381	41,601	20,617	26,121	5,504
GIRARD	D0248	1,109.5	24,306,765	243,068	1,574,820	236,223	479,291	432	0	0	0	0
FRONTENAC PUBLI	D0249	637.0	14,075,248	140,752	902,345	135,352	276,104	433	0	0	0	0
PITTSBURG	D0250	2,655.8	81,956,032	819,560	7,509,012	1,126,352	1,945,912	733	721,558	259,689	205,067	-54,622



		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
COUNTY NAME	#	FTE ENROL	1996 ASSESSED VALUATION	COL 2 X 10 MILLS	RES INCOME TAX AFTER CREDIT	RES INCOME TAX (4 x 15%)	TOTAL (3 + 5)	PROPOSED WEALTH PER FUFIL	1996-97 SUP GEN BUDGET	1996-97 SUP GEN STATE AID	PROPOSED SUP GEN STATE AID	DIFF (10 - 9)
DISTRICT NAME	#	9-20-96										(10 - 9)
DECATUR	020											
OBERLIN	D0294	588.0	23,423,899	234,239	965,592	144,839	379,078	645	0	0	0	0
FRAIRIE HEIGHTS	D0295	94.5	5,306,849	53,068	190,788	28,618	81,686	864	80,730	0	12,618	12,618
DICKINSON	021											
SOLOMON	D0393	406.4	11,634,268	116,343	795,503	119,325	235,668	580	0	0	0	0
ABILENE	D0435	1,416.8	36,368,706	363,687	3,229,425	484,414	848,101	599	0	0	0	0
CHAPMAN	D0473	1,305.4	37,570,277	375,703	1,460,823	219,123	594,826	456	0	0	0	0
RURAL VISTA	D0481	432.0	13,142,696	131,427	502,031	75,305	206,732	479	0	0	0	0
HERINGTON	D0487	578.0	10,915,427	109,154	888,002	133,200	242,354	419	431,000	251,661	254,635	2,974
DONIPHAN	022											
WATHENA	D0406	444.0	8,231,188	82,312	441,093	66,164	148,476	334	0	0	0	0
HIGHLAND	D0425	294.5	7,921,467	79,215	303,549	45,532	124,747	424	54,096	23,764	31,695	7,931
TROY PUBLIC SCH	D0429	403.2	7,064,807	70,648	528,698	79,305	149,953	372	55,000	36,614	35,019	-1,595
HIDWAY SCHOOLS	D0433	215.5	8,749,624	87,496	311,908	46,786	134,282	623	0	0	0	0
ELWOOD	D0486	251.4	12,201,230	122,012	100,135	15,020	137,032	545	0	0	0	0
DOUGLAS	023											
BALDWIN CITY	D0348	1,230.0	29,254,781	292,548	2,226,759	334,014	626,562	509	153,818	77,324	77,355	31
EUDORA	D0491	1,008.5	23,200,151	232,002	1,688,077	253,212	485,214	481	125,700	64,585	66,659	2,074
LAWRENCE	D0497	9,613.1	462,290,621	4,622,906	33,564,338	5,034,651	9,657,557	1,005	8,800,000	0	163,680	163,680
EDWARDS	024											
KINSLEY-OFFERLE	D0347	392.5	17,067,588	170,676	1,187,624	178,144	348,820	889	130,000	9,061	17,134	8,073
LEWIS	D0502	194.5	12,077,033	120,770	346,342	51,951	172,721	888	0	0	0	0
ELK	025											
WEST ELK	D0282	525.0	19,536,473	195,365	615,053	92,258	287,623	548	0	0	0	0
ELK VALLEY	D0283	262.6	5,282,169	52,822	191,746	28,762	81,584	311	0	0	0	0
ELLIS	026											
ELLIS	D0388	367.8	14,565,188	145,652	644,185	96,628	242,280	659	140,000	21,910	49,910	28,000
VICTORIA	D0432	326.5	13,210,835	132,108	555,746	83,362	215,470	660	0	0	0	0
HAYS	D0489	3,519.1	121,745,221	1,217,452	9,085,940	1,362,891	2,580,343	733	3,426,658	808,691	973,856	165,165
ELLSWORTH	027											
ELLSWORTH	D0327	868.0	21,799,261	217,993	1,369,576	205,436	423,429	488	270,000	110,808	141,318	30,510
LORRAINE	D0328	528.5	49,392,865	493,929	886,107	132,916	626,845	1,186	467,582	0	0	0
FINNEY	028											
HOLCOMB	D0363	829.5	118,251,605	1,182,516	822,158	123,324	1,305,840	1,574	1,089,840	0	0	0
GARDEN CITY	D0457	6,914.9	185,822,628	1,858,226	12,576,750	1,886,513	3,744,739	542	1,970,920	762,943	927,712	164,769
FORD	029											
SPEARVILLE	D0381	347.0	8,777,414	87,774	480,231	72,035	159,809	461	0	0	0	0
DODGE CITY	D0443	4,809.3	132,122,649	1,321,226	9,888,399	1,483,260	2,804,486	583	0	0	0	0
BUCKLIN	D0459	376.0	13,500,239	135,002	509,676	76,451	211,453	562	0	0	0	0

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
COUNTY NAME DISTRICT NAME	# #	FTE ENROL 9-20-96	1996 ASSESSED VALUATION	COL 2 X 10 MILLS	RES INCOME TAX AFTER CREDIT	RES INCOME TAX (4 * 15%)	TOTAL (3 + 5)	PROPOSED WEALTH PER PUPIL	1996-97 SUP GEN BUDGET	1996-97 SUP GEN STATE AID	PROPOSED SUP GEN STATE AID	DIFF (10 - 9)
FRANKLIN	030											
WEST FRANKLIN	D0287	888.8	23,509,604	235,096	938,612	140,792	375,888	423	480,000	185,136	281,712	96,576
CENTRAL HEIGHTS	D0288	690.4	13,662,278	136,623	761,736	114,260	250,883	363	0	0	0	0
WELLSVILLE	D0289	743.5	20,123,851	201,239	1,439,272	215,891	417,130	561	200,293	80,097	90,572	10,475
OTTAWA	D0290	2,360.8	58,575,989	585,760	4,694,356	704,153	1,289,913	546	412,967	192,773	192,773	0
GEARY	031											
JUNCTION CITY	D0475	6,124.8	85,317,379	853,174	5,396,946	809,542	1,662,716	271	0	0	0	0
GOVE	032											
GRINNELL PUBLIC	D0291	172.0	7,702,589	77,026	276,240	41,436	118,462	689	0	0	0	0
WHEATLAND	D0292	186.0	9,415,512	94,155	300,296	45,044	139,199	748	0	0	0	0
QUINTER PUBLIC	D0293	374.0	11,345,749	113,457	507,967	76,195	189,652	507	199,000	57,073	100,475	43,402
GRAHAM	033											
WEST GRAHAM-MDR	D0280	109.0	7,087,249	70,872	134,021	20,103	90,975	835	208,301	0	38,452	38,452
HILL CITY	D0281	464.5	16,466,685	164,667	688,812	103,322	267,989	577	0	0	0	0
GRANT	034											
ULYSSES	D0214	1,750.5	276,060,404	2,760,604	3,266,097	489,915	3,250,519	1,857	1,695,871	0	0	0
GRAY	035											
CIMARRON-ENSGN	D0102	628.0	23,428,304	234,283	1,124,128	168,619	402,902	642	0	0	0	0
KONTEZUMA	D0371	181.5	11,774,873	117,749	687,588	103,138	220,887	1,217	285,000	0	0	0
COPELAND	D0476	125.0	9,340,805	93,408	308,030	46,205	139,613	1,117	203,568	0	0	0
INGALLS	D0477	296.0	11,426,280	114,263	345,215	51,782	166,045	561	0	0	0	0
GREELEY	036											
GREELEY COUNTY	D0200	348.0	24,370,590	243,706	682,950	102,443	346,149	995	0	0	0	0
GREENWOOD	037											
MADISON-VIRGIL	D0386	287.0	10,863,671	108,637	468,554	70,283	178,920	623	0	0	0	0
EUREKA	D0389	857.0	26,434,551	264,346	1,371,937	205,791	470,137	549	0	0	0	0
HAMILTON	D0390	139.2	6,910,363	69,104	123,688	18,553	87,657	630	0	0	0	0
HAMILTON	038											
SYRACUSE	D0494	446.5	43,029,665	430,297	957,437	143,616	573,913	1,285	355,000	0	0	0
HARPER	039											
ANTHONY-HARPER	D0361	1,040.2	34,095,395	340,954	1,780,552	267,083	608,037	585	0	0	0	0
ATTICA	D0511	210.5	8,471,183	84,712	236,617	35,493	120,205	571	124,249	0	54,968	54,968
HARVEY	040											
BURRTON	D0369	278.5	9,504,039	95,040	513,140	76,971	172,011	618	257,622	64,586	102,147	37,561
NEWTON	D0373	3,462.2	86,875,368	868,754	8,229,411	1,234,412	2,103,166	607	667,675	306,663	271,877	-34,786
SEDGWICK PUBLIC	D0439	441.5	7,773,196	77,732	914,618	137,193	214,925	487	225,000	130,298	117,990	-12,308
HALSTEAD	D0440	734.0	22,191,169	221,912	1,452,414	217,862	439,774	599	386,500	131,333	160,398	29,065
HESSTON	D0460	820.7	24,899,843	248,998	1,588,588	238,288	487,286	594	422,438	132,688	177,382	44,694

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
COUNTY NAME	#	FTE ENROL 9-20-96	1996 ASSESSED VALUATION	COL 2 X 10 HILLS	RES INCOME TAX AFTER CREDIT	RES INCOME TAX (4 * 15%)	TOTAL (3 + 5)	PROPOSED WEALTH PER PUPIL	1996-97 SUP GEN BUDGET	1996-97 SUP GEN STATE AID	PROPOSED SUP GEN STATE AID	DIFF (10 - 9)
DISTRICT NAME	#											
*****												
HASKELL	041											
SUBLETTE	D0374	502.5	57,631,351	576,314	1,357,622	203,643	779,957	1,552	0	0	0	0
SATANTA	D0507	389.5	104,185,238	1,041,852	867,144	130,072	1,171,924	3,009	267,258	0	0	0
HODGEMAN												
JETHORE	D0227	332.5	12,896,627	128,966	403,098	60,465	189,431	570	19,974	0	8,856	8,856
HANSTON	D0228	139.5	7,798,390	77,984	150,103	22,515	100,499	720	32,568	0	9,669	9,669
JACKSON												
NORTH JACKSON	D0335	445.5	9,852,918	98,529	531,819	79,773	178,302	400	0	0	0	0
HOLTON	D0336	1,019.0	21,943,102	219,431	1,795,140	269,271	488,702	480	0	0	0	0
ROYAL VALLEY	D0337	857.5	14,075,763	140,758	1,279,124	191,869	332,627	388	385,000	238,777	239,124	347
JEFFERSON												
VALLEY FALLS	D0338	474.0	8,575,278	85,753	782,584	117,388	203,141	429	0	0	0	0
JEFFERSON COUNT	D0339	488.0	10,262,397	102,624	654,538	98,181	200,805	411	86,447	45,437	51,747	6,310
JEFFERSON WEST	D0340	919.4	19,833,728	198,337	1,912,514	286,877	485,214	528	0	0	0	0
OSKALOOSA PUBLI	D0341	756.5	14,046,867	140,469	1,097,783	164,667	305,136	403	477,363	288,375	289,521	1,146
HCLOUTH	D0342	591.7	14,248,701	142,487	969,016	145,352	287,839	486	0	0	0	0
PERRY PUBLIC SC	D0343	1,052.5	29,959,257	299,593	2,096,282	314,442	614,035	583	164,105	65,708	70,680	4,972
JEWELL												
WHITE ROCK	D0104	180.0	10,783,125	107,831	292,246	43,837	151,668	843	135,100	0	23,886	23,886
HANKATO	D0278	297.0	7,397,642	73,976	423,184	63,478	137,454	463	90,000	38,313	49,311	10,998
JEWELL	D0279	192.5	7,636,519	76,365	334,509	50,176	126,541	657	70,000	7,854	25,088	17,234
JOHNSON												
BLUE VALLEY	D0229	13,858.0	849,313,522	8,493,135	41,825,841	6,273,876	14,767,011	1,066	13,696,781	0	0	0
SPRING HILL	D0230	1,298.5	33,090,542	330,905	2,628,916	424,337	755,242	582	814,744	355,799	351,725	-4,074
GARDNER-EDGERTO	D0231	2,170.4	68,734,000	687,340	4,463,065	669,460	1,358,800	625	1,628,250	398,433	634,529	236,096
DESOTO	D0232	2,146.5	81,986,315	819,863	3,880,661	582,099	1,401,962	653	1,730,246	327,709	626,868	299,159
OLATHE	D0233	17,559.0	617,806,000	6,178,060	43,093,770	6,464,066	12,642,126	720	17,231,693	3,485,971	5,116,090	1,630,119
SHAWNEE MISSION	D0512	30,508.1	1,758,926,238	17,589,262	189,358,130	28,403,720	45,992,982	1,508	29,706,303	0	0	0
KEARNY												
LAKIN	D0215	748.8	157,473,913	1,574,739	1,341,865	201,280	1,776,019	2,372	503,603	0	0	0
DEERFIELD	D0216	386.1	50,908,374	509,084	342,760	51,414	560,498	1,452	229,204	0	0	0
KINGMAN												
KINGMAN	D0331	1,211.6	45,791,677	457,917	2,340,884	351,133	809,050	668	0	0	0	0
CUNNINGHAM	D0332	327.5	33,252,800	332,528	416,828	62,524	395,052	1,206	101,852	0	0	0
KIOWA												
GREENSBURG	D0422	346.0	20,461,651	204,617	704,344	105,652	310,269	897	218,500	0	27,094	27,094
MULLINVILLE	D0424	98.0	12,349,268	123,493	139,320	20,898	144,391	1,473	204,197	0	0	0
HAVILAND	D0474	157.5	12,539,818	125,398	269,171	40,376	165,774	1,053	128,084	0	0	0

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
COUNTY NAME	#	FTE ENROL	1996 ASSESSED VALUATION	COL 2 X 10 MILLS	RES INCOME TAX AFTER CREDIT	RES INCOME TAX (4 * 15K)	TOTAL (3 + 5)	PROPOSED WEALTH PER PUPIL	1996-97 SUP GEN BUDGET	1996-97 SUP GEN STATE AID	PROPOSED SUP GEN STATE AID	DIFF (10 - 9)
DISTRICT NAME	#	9-20-96										
*****												
LABETTE	050											
PARSONS	D0503	1,814.3	35,105,559	351,056	4,013,071	601,961	953,017	525	1,142,320	657,291	556,653	-100,638
OSWEGO	D0504	474.5	10,872,726	108,727	532,437	79,866	188,593	397	0	0	0	0
CHETOPA	D0505	259.0	5,055,540	50,555	257,730	38,660	89,215	344	66,481	37,402	44,150	6,748
LABETTE COUNTY	D0506	1,790.5	32,763,784	327,638	2,012,870	301,931	629,569	352	306,140	180,898	200,920	20,022
*****												
LANE	051											
HEALY PUBLIC SC	D0468	110.0	6,506,351	65,064	159,162	23,874	88,938	809	83,430	0	17,520	17,520
DIGHTON	D0482	366.5	17,629,991	176,300	689,029	103,354	279,654	763	125,000	0	31,863	31,863
*****												
LEAVENWORTH	052											
FT LEAVENWORTH	D0207	1,744.0	919,781	9,198	180,896	27,134	36,332	21	1,010,350	997,114	989,638	-7,476
EASTON	D0449	652.0	16,223,603	162,236	896,618	134,493	296,729	455	110,392	55,218	61,345	6,127
LEAVENWORTH	D0453	4,239.3	115,037,622	1,150,376	8,752,755	1,312,913	2,463,289	581	0	0	0	0
BASEHOR-LINWOOD	D0458	1,633.8	42,495,362	424,954	3,089,604	463,441	888,395	544	0	0	0	0
TONGANOXIE	D0464	1,488.5	34,968,817	349,688	2,671,544	400,732	750,420	504	0	0	0	0
LANSING	D0469	1,921.9	40,617,698	406,177	2,723,015	408,452	814,629	424	222,962	131,213	130,633	-580
*****												
LINCOLN	053											
LINCOLN	D0298	397.0	15,137,748	151,377	786,834	118,025	269,402	679	0	0	0	0
SYLVAN GROVE	D0299	203.0	7,992,409	79,924	280,426	42,064	121,988	601	0	0	0	0
*****												
LINN	054											
PLEASANTON	D0344	434.2	7,740,419	77,404	480,580	72,087	149,491	344	0	0	0	0
JAYHAWK	D0346	606.5	17,202,320	172,023	672,476	100,871	272,894	450	0	0	0	0
PRAIRIE VIEW	D0362	943.0	129,045,963	1,290,460	1,183,715	177,557	1,468,017	1,557	1,293,672	0	0	0
*****												
LOGAN	055											
OAKLEY	D0274	520.7	24,408,319	244,083	949,590	142,439	386,522	742	308,438	0	84,944	84,944
TRIPLAINS	D0275	107.0	10,624,973	106,250	159,537	23,931	130,181	1,217	143,213	0	0	0
*****												
LYON	056											
NORTH LYON COUN	D0251	726.5	20,986,829	209,868	1,016,064	152,410	362,278	499	0	0	0	0
SOUTHERN LYON C	D0252	660.5	20,593,337	205,933	848,857	127,329	333,262	505	0	0	0	0
EMPORIA	D0253	4,548.1	110,341,897	1,103,419	10,293,353	1,544,003	2,647,422	582	0	0	0	0
*****												
MARION	057											
CENTRE	D0397	316.7	12,621,306	126,213	400,146	60,022	186,235	588	27,000	251	11,497	11,246
PEABODY-BURNS	D0398	460.5	13,602,049	136,020	695,873	104,381	240,401	522	0	0	0	0
MARION	D0408	719.0	18,703,288	187,033	1,232,613	184,892	371,925	517	0	0	0	0
DURHAM-HILLSBOR	D0410	720.8	20,821,922	208,219	1,406,629	210,994	419,213	582	204,000	73,012	88,067	15,055
GOESSEL	D0411	341.5	7,699,665	76,997	368,587	55,288	132,285	387	0	0	0	0
*****												
MARSHALL	058											
MARYSVILLE	D0364	1,016.4	32,941,134	329,411	2,205,153	330,773	660,184	650	0	0	0	0
VERMILLION	D0380	649.5	18,345,273	183,453	831,747	124,762	308,215	475	0	0	0	0
AXTELL	D0488	352.0	11,515,871	115,159	454,080	68,112	183,271	521	43,484	12,184	21,359	9,175
VALLEY HEIGHTS	D0498	478.2	11,379,224	113,792	718,563	107,784	221,576	463	0	0	0	0



	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
COUNTY NAME DISTRICT NAME	FTE ENROL	1996 ASSESSED VALUATION	COL 2 X 10 MILLS	RES INCOME TAX AFTER CREDIT	RES INCOME TAX (4 * 15%)	TOTAL (3 + 5)	PROPOSED WEALTH PER PUPIL	1996-97 SUP GEN BUDGET	1996-97 SUP GEN STATE AID	PROPOSED SUP GEN STATE AID	DIFF (10 - 9)
*****											
HCPHERSON	059										
LINDSBORG	D0400	1,009.0	32,039,027	320,390	1,852,428	277,864	593	0	0	0	0
HCPHERSON	D0418	2,737.2	98,253,367	982,534	6,997,671	1,049,651	742	1,840,379	365,315	506,840	141,525
CANTON-GALVA	D0419	464.0	14,989,594	149,696	964,282	144,642	634	0	0	0	0
HOUNDRIDGE	D0423	470.0	22,758,233	227,582	2,049,325	307,399	1,138	402,302	0	0	0
INMAN	D0448	499.8	15,653,636	156,536	894,897	134,235	582	59,224	15,771	25,567	9,796
HEADE	060										
FOWLER	D0225	171.0	11,666,750	116,668	341,377	51,207	982	319,109	0	13,083	13,083
HEADE	D0226	436.5	43,337,571	433,376	732,890	109,934	1,245	278,216	0	0	0
MIAMI	061										
OSAWATOMIE	D0367	1,206.0	26,567,753	265,678	1,759,271	263,891	439	0	0	0	0
PADLA	D0368	1,941.2	58,239,912	582,399	4,219,703	632,955	626	623,110	216,406	242,203	25,797
LOUISBURG	D0416	1,258.0	46,351,162	463,512	3,220,877	483,132	752	298,087	66,026	79,172	13,146
MITCHELL	062										
WACONDA	D0272	581.5	15,250,854	152,509	899,236	134,885	494	134,173	51,200	69,448	18,248
BELOIT	D0273	824.1	26,613,625	266,136	1,867,807	280,171	663	262,265	73,959	92,448	18,489
MONTGOMERY	063										
CANEY VALLEY	D0436	916.0	15,340,805	153,408	816,684	122,503	301	0	0	0	0
COFFEYVILLE	D0445	2,413.2	68,501,667	685,017	4,675,854	701,378	575	0	0	0	0
INDEPENDENCE	D0446	2,252.6	63,058,255	630,583	4,968,402	745,260	611	0	0	0	0
CHERRYVALE	D0447	703.5	12,094,596	120,946	784,034	117,605	339	0	0	0	0
MORRIS	064										
MORRIS COUNTY	D0417	1,087.0	31,875,894	318,759	1,715,929	257,389	530	0	0	0	0
MORTON	065										
ROLLA	D0217	175.5	74,345,143	743,451	340,083	51,012	4,527	342,183	0	0	0
ELKHART	D0218	543.5	46,310,129	463,101	1,116,765	167,515	1,160	637,305	0	0	0
NEMAHA	066										
SABETHA	D0441	1,081.5	27,888,045	278,880	1,867,230	280,085	517	401,756	168,898	198,909	30,011
NEMAHA VALLEY S	D0442	509.8	17,515,709	175,157	1,045,632	156,845	651	0	0	0	0
B & B	D0451	257.5	6,356,649	63,566	235,461	35,319	384	0	0	0	0
NEOSHO	067										
ERIE-ST PAUL	D0101	1,179.5	24,974,273	249,743	1,402,851	210,428	390	512,250	257,713	317,185	59,472
CHARUTE PUBLIC	D0413	2,004.7	39,220,816	392,208	3,603,243	540,486	465	745,633	416,287	407,041	-9,246
NESS	068										
NES TRE LA GO	D0301	76.1	8,497,664	84,977	117,627	17,644	1,349	154,402	0	0	0
SHOKY HILL	D0302	173.5	10,670,478	106,705	267,526	40,129	846	75,000	0	13,035	13,035
NESS CITY	D0303	320.0	17,983,831	179,838	732,485	109,873	905	160,000	0	18,592	18,592
BAZINE	D0304	117.0	7,342,846	73,428	148,979	22,347	819	0	0	0	0

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
COUNTY NAME	#	FTE ENROL	1996 ASSESSED VALUATION	COL 2 X 10 HILLS	RES INCOME TAX AFTER CREDIT	RES INCOME TAX (4 * 15X)	TOTAL (3 + 5)	PROPOSED WEALTH PER PUPIL	1996-97 SUP GEN BUDGET	1996-97 SUP GEN STATE AID	PROPOSED SUP GEN STATE AID	DIFF (10 - 9)
DISTRICT NAME	#	9-20-96										(10 - 9)
*****												
NORTON	069											
NORTON COMMUNIT	D0211	791.5	16,154,053	161,541	1,603,643	240,546	402,087	508	204,744	110,050	103,171	-6,879
NORTHERN VALLEY	D0212	193.0	7,318,595	73,186	341,415	51,212	124,398	645	150,000	19,245	55,515	36,270
WEST SOLOMON VA	D0213	90.5	7,641,696	76,417	283,697	42,555	118,972	1,315	162,480	0	0	0
OSAGE	070											
OSAGE CITY	D0420	676.1	15,947,255	159,473	1,251,975	187,796	347,269	514	0	0	0	0
LYNDON	D0421	527.5	11,218,306	112,183	808,050	121,208	233,391	442	0	0	0	0
SANTA FE TRAIL	D0434	1,336.0	24,296,005	242,960	2,155,031	323,255	566,215	424	760,433	462,723	445,538	-17,185
BURLINGAME	D0454	375.0	8,735,857	67,359	583,592	87,539	154,898	413	0	0	0	0
MAKAIS DES CYGN	D0456	301.5	7,975,752	79,758	393,254	58,988	138,746	460	153,500	58,269	84,548	26,279
OSBORNE	071											
OSBORNE COUNTY	D0392	513.0	13,867,652	138,677	842,838	126,426	265,103	517	0	0	0	0
OTTAWA	072											
NORTH OTTAWA CO	D0239	764.5	21,123,434	211,234	1,195,804	179,371	390,605	511	0	0	0	0
TWIN VALLEY	D0240	604.0	14,332,607	143,326	711,772	106,766	250,092	414	0	0	0	0
PAWNEE	073											
FT LARNED	D0495	1,127.4	34,822,561	348,226	2,421,305	363,196	711,422	631	345,000	99,774	132,411	32,637
PAWNEE HEIGHTS	D0496	161.5	8,912,626	89,126	284,330	42,650	131,776	816	0	0	0	0
PHILLIPS	074											
EASTERN HEIGHTS	D0324	177.0	5,950,168	59,502	210,861	31,629	91,131	515	0	0	0	0
PHILLIPSBURG	D0325	723.6	21,768,265	217,683	1,413,845	212,077	429,760	594	199,965	66,548	83,965	17,417
LOGAN	D0326	220.0	10,562,828	105,628	444,164	66,625	172,253	783	142,700	0	33,592	33,592
POTTAWATOMIE	075											
WAHEGO	D0320	1,412.0	33,364,230	333,642	2,643,674	396,551	730,193	517	0	0	0	0
KAW VALLEY	D0321	1,050.5	241,204,448	2,412,044	2,163,695	324,554	2,736,598	2,605	978,913	0	0	0
DNAGA-HAVENS VIL	D0322	441.5	13,866,150	138,662	587,841	88,176	226,838	514	100,000	26,700	49,810	23,110
ROCK CREEK	D0323	740.0	14,315,802	143,158	1,007,332	151,100	294,258	398	0	0	0	0
PRATT	076											
PRATT	D0382	1,412.0	40,977,612	409,776	3,561,406	534,211	943,987	669	0	0	0	0
SKYLINE SCHOOLS	D0438	338.5	15,638,125	156,381	323,638	48,546	204,927	605	0	0	0	0
RAWLINS	077											
HERNDON	D0317	109.5	4,669,641	46,696	86,158	12,924	59,620	544	0	0	0	0
ATWOOD	D0318	456.0	15,435,703	154,357	804,876	120,731	275,088	603	0	0	0	0
RENO	078											
HUTCHINSON PUBL	D0308	4,956.1	148,047,498	1,480,475	14,092,983	2,113,947	3,594,422	725	2,212,339	846,883	646,003	-200,880
NICKERSON	D0309	1,411.8	42,487,558	424,876	2,506,173	375,926	800,802	567	556,764	204,778	248,484	43,706
FAIRFIELD	D0310	465.3	23,661,884	236,619	736,323	110,448	347,067	746	141,871	0	38,518	38,518
PRETTY PRAIRIE	D0311	313.0	11,113,774	111,138	475,745	71,362	182,500	583	115,788	23,424	49,870	26,446
HAVEN PUBLIC SC	D0312	1,189.8	37,396,108	373,961	1,686,770	253,016	626,977	527	350,000	102,270	169,890	67,620

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
COUNTY NAME	#	FTE	1996	COL 2 X	RES	RES	TOTAL	PROPOSED	1996-97	1996-97	PROPOSED	DIFF
DISTRICT NAME	#	ENROL	ASSESSED	10 HILLS	INCOME TAX	INCOME TAX	(3 + 5)	WEALTH	SUP GEN	SUP GEN	SUP GEN	(10 - 9)
		9-20-96	VALUATION		AFTER CREDIT	(4 * 15%)		PER PUPIL	BUDGET	STATE AID	STATE AID	
RENO	078											
BUHLER	D0313	2,207.3	67,633,666	676,337	5,259,324	788,899	1,465,236	664	886,573	310,212	311,719	1,507
REPUBLIC	079											
PIKE VALLEY	D0426	305.0	10,744,373	107,444	423,847	63,577	171,021	561	0	0	0	0
BELLEVILLE	D0427	636.5	20,762,044	207,620	1,470,000	220,500	428,120	673	333,556	91,695	114,343	22,648
HILLCREST RURAL	D0455	157.5	6,552,089	65,521	176,483	26,472	91,993	584	0	0	0	0
RICE	080											
STERLING	D0376	564.8	16,685,253	166,853	840,469	126,070	292,923	519	300,000	87,210	147,960	60,750
CHASE	D0401	199.0	11,330,802	113,308	267,508	40,126	153,434	771	100,816	0	24,912	24,912
LYONS	D0405	931.1	23,137,836	231,378	1,545,076	231,761	463,139	497	0	0	0	0
LITTLE RIVER	D0444	268.6	21,509,319	215,093	432,011	64,802	279,895	1,042	125,892	0	0	0
RILEY	081											
RILEY COUNTY	D0378	662.4	13,469,761	134,698	977,888	146,683	281,381	425	65,000	34,392	38,025	3,633
MANHATTAN	D0383	6,034.1	200,028,034	2,000,280	17,737,466	2,660,620	4,660,900	772	740,734	214,887	182,295	-32,592
BLUE VALLEY	D0384	326.0	9,126,053	91,261	425,095	63,764	155,025	476	0	0	0	0
ROOKS	082											
PALCO	D0269	190.5	11,956,092	119,561	341,802	51,270	170,831	897	165,254	0	20,491	20,491
PLAINVILLE	D0270	473.2	20,341,854	203,419	764,761	114,714	318,133	672	267,253	21,220	91,882	70,662
STOCKTON	D0271	441.0	15,458,776	154,588	679,840	101,976	256,564	582	0	0	0	0
RUSH	083											
LACROSSE	D0395	341.5	20,068,590	200,686	752,527	112,879	313,565	918	147,879	0	15,305	15,305
OTIS-BISON	D0403	372.5	14,747,052	147,471	499,484	74,923	222,394	597	0	0	0	0
RUSSELL	084											
PARADISE	D0399	150.5	12,226,602	122,266	137,494	20,624	142,890	949	242,620	0	17,784	17,784
RUSSELL COUNTY	D0407	1,242.0	49,871,999	498,720	2,122,918	318,438	817,158	658	605,854	79,427	216,532	137,105
SALINE	085											
SALINA	D0305	7,343.7	234,911,502	2,349,115	23,101,051	3,465,158	5,814,273	792	0	0	0	0
SOUTHEAST OF SA	D0306	675.5	40,614,746	406,147	1,030,726	154,609	560,756	830	0	0	0	0
ELL-SALINE	D0307	428.2	10,658,142	106,581	452,323	67,848	174,429	407	0	0	0	0
SCOTT	086											
SCOTT COUNTY	D0466	1,118.5	50,644,796	506,448	2,202,529	330,379	836,827	748	389,577	2,415	104,991	102,576
SEDGWICK	087											
WICHITA	D0259	43,983.8	1,575,453,288	15,754,533	182,779,509	27,416,926	43,171,459	982	28,699,383	5,108,490	1,176,675	-3,931,815
DERBY	D0260	6,495.8	170,187,826	1,701,878	11,781,695	1,767,254	3,469,132	534	0	0	0	0
HAYSVILLE	D0261	3,986.3	69,288,860	692,889	4,918,659	737,799	1,430,688	359	2,800,000	1,639,400	1,818,320	178,920
VALLEY CENTER P	D0262	2,235.6	44,987,881	449,879	4,674,263	701,139	1,151,018	515	874,338	466,022	434,633	-31,389
MULVANE	D0263	1,881.0	30,226,726	302,267	4,080,217	612,033	914,300	486	0	0	0	0
CLEARWATER	D0264	1,060.5	44,826,878	448,269	2,247,593	337,139	785,408	741	0	0	0	0
GODDARD	D0265	2,773.2	65,263,281	652,633	5,404,026	810,604	1,463,237	528	964,867	438,918	467,382	28,464

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
COUNTY NAME	#	FTE ENROL	1996 ASSESSED	COL 2 X	RES INCOME TAX	RES INCOME TAX	TOTAL	PROPOSED WEALTH	1996-97 SUP GEN BUDGET	1996-97 SUP GEN STATE AID	PROPOSED SUP GEN STATE AID	DIFF (10 - 9)
DISTRICT NAME	#	9-20-96	VALUATION	10 HILLS	AFTER CREDIT	(4 * 15X)	(3 + 5)	PER PUPIL				(10 - 9)
*****												
SEDGWICK	087											
MAIZE	D0266	4,460.9	87,846,333	878,463	7,380,537	1,107,081	1,985,544	445	4,786,267	2,649,199	2,706,155	56,956
RENWICK	D0267	1,655.0	44,378,717	443,787	2,639,782	395,967	839,754	507	415,587	144,749	209,830	65,081
CHENEY	D0268	690.8	14,813,794	148,138	1,364,801	204,720	352,858	511	0	0	0	0
*****												
SEWARD	088											
LIBERAL	D0480	4,148.0	114,671,349	1,146,713	6,488,809	973,321	2,120,034	511	0	0	0	0
KISHET-PLAINS	D0483	688.0	40,911,391	409,114	880,547	132,082	541,196	787	0	0	0	0
*****												
SHAWNEE	089											
SEAMAN	D0345	3,356.3	122,833,696	1,228,337	8,266,322	1,239,948	2,468,285	735	800,926	113,251	226,021	112,770
SILVER LAKE	D0372	680.5	14,792,124	147,921	1,495,371	224,306	372,227	547	74,170	37,960	34,548	-3,412
AUBURN WASHBURN	D0437	4,989.8	204,430,474	2,044,305	16,792,961	2,518,944	4,563,249	915	0	0	0	0
SHAWNEE HEIGHTS	D0450	3,428.3	95,226,573	952,266	8,098,652	1,214,798	2,167,064	632	1,107,679	408,623	424,020	15,397
TOPEKA PUBLIC S	D0501	13,375.2	451,486,910	4,514,869	52,647,716	7,897,157	12,412,026	928	13,218,619	3,147,353	1,239,906	-1,907,447
*****												
SHERIDAN	090											
HOXIE COMMUNITY	D0412	478.0	19,134,530	191,345	969,766	145,465	336,810	705	0	0	0	0
*****												
SHERMAN	091											
GOODLAND	D0352	1,208.0	44,691,426	446,914	2,341,392	351,209	798,123	661	612,000	116,892	216,954	100,062
*****												
SMITH	092											
SMITH CENTER	D0237	604.0	20,718,758	207,188	1,057,970	158,696	365,884	606	0	0	0	0
WEST SMITH COUN	D0238	197.5	6,809,075	68,091	300,710	45,107	113,198	573	0	0	0	0
*****												
STAFFORD	093											
STAFFORD	D0349	334.5	12,601,122	126,011	444,943	66,741	192,752	576	84,700	254	37,056	36,802
ST JOHN-HUDSON	D0350	505.0	19,745,814	197,458	727,847	109,177	306,635	607	104,712	3,257	42,639	39,382
HACKSVILLE	D0351	313.3	23,265,892	232,659	485,698	72,855	305,514	975	0	0	0	0
*****												
STANTON	094											
STANTON COUNTY	D0452	522.3	90,882,039	908,820	1,000,697	150,105	1,058,925	2,027	80,238	0	0	0
*****												
STEVENS	095											
HOSCOG PUBLIC S	D0209	216.7	70,901,877	709,019	296,561	44,484	753,503	3,477	412,133	0	0	0
HUGOTON PUBLIC	D0210	982.0	260,520,016	2,605,200	2,184,081	327,612	2,932,812	2,987	866,674	0	0	0
*****												
SUMNER	096											
WELLINGTON	D0353	2,031.0	40,744,992	407,450	3,615,233	542,285	949,735	468	21,529	11,787	11,690	-97
CONWAY SPRINGS	D0356	505.7	11,282,880	112,829	966,792	145,019	257,848	510	178,000	84,888	89,356	4,468
BELLE PLAINE	D0357	796.0	13,251,388	132,514	1,375,510	206,327	338,841	426	0	0	0	0
OXFORD	D0358	465.0	10,173,015	101,730	722,823	108,423	210,153	452	0	0	0	0
ARGONIA PUBLIC	D0359	235.0	8,180,671	81,807	400,743	60,111	141,918	604	0	0	0	0
CALDWELL	D0360	328.0	11,740,318	117,403	534,471	80,171	197,574	602	34,211	6,090	14,098	8,008
SOUTH HAVEN	D0509	252.0	6,068,681	60,687	220,826	33,124	93,811	372	0	0	0	0



		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
COUNTY NAME	#	FTE ENROL	1996 ASSESSED VALUATION	COL 2 X 10 HILLS	RES INCOME TAX AFTER CREDIT	RES INCOME TAX (4 * 15%)	TOTAL (3 + 5)	PROPOSED WEALTH PER PUPIL	1996-97 SUP GEN BUDGET	1996-97 SUP GEN STATE AID	PROPOSED SUP GEN STATE AID	DIFF (10 - 9)
DISTRICT NAME	#	9-20-96										(10 - 9)
THOMAS	097											
BREWSTER	D0314	155.5	9,952,209	99,522	243,249	36,487	136,009	875	0	0	0	0
COLBY PUBLIC SC	D0315	1,224.6	43,539,049	435,390	2,538,365	380,755	816,145	666	0	0	0	0
GOLDEN PLAINS	D0316	184.0	7,665,275	76,653	224,087	33,613	110,266	599	0	0	0	0
TREGO	098											
WAKEENEY	D0208	613.5	23,471,210	234,712	894,050	134,108	368,820	601	80,000	10,344	33,048	22,704
WABAUNSEE	099											
HILL CREEK VALL	D0329	612.6	18,482,621	184,826	1,305,688	195,853	380,679	621	345,502	111,113	135,990	24,877
WABAUNSEE EAST	D0330	658.0	17,995,244	179,952	940,974	141,146	321,098	488	0	0	0	0
WALLACE	100											
WALLACE COUNTY	D0241	281.5	13,778,263	137,783	512,668	76,900	214,683	763	0	0	0	0
WESKAN	D0242	113.5	6,907,640	69,076	122,153	18,323	87,399	770	0	0	0	0
WASHINGTON	101											
NORTH CENTRAL	D0221	163.5	8,908,782	89,088	250,560	37,584	126,672	775	180,388	0	43,870	43,870
WASHINGTON SCHD	D0222	412.0	9,959,836	99,598	630,803	94,620	194,218	471	0	0	0	0
BARNES	D0223	335.0	18,540,486	185,405	825,106	123,766	309,171	923	217,275	0	21,423	21,423
CLIFTON-CLYDE	D0224	405.4	14,890,324	148,903	507,097	76,065	224,968	555	150,000	7,935	68,700	60,765
WICHITA	102											
LEDTI	D0467	512.0	24,936,306	249,363	1,491,220	223,683	473,046	924	155,058	0	15,149	15,149
WILSON	103											
ALTOONA-HIDWAY	D0387	375.5	10,671,212	106,712	369,673	55,451	162,163	432	38,000	14,907	21,968	7,061
NEODESHA	D0461	835.4	14,967,164	149,672	1,015,465	152,320	301,992	361	0	0	0	0
FREDONIA	D0484	910.0	26,430,674	264,307	1,438,348	215,752	480,059	528	465,000	164,052	225,246	61,194
WOODSON	104											
YATES CENTER	D0366	638.5	20,607,786	206,078	734,267	110,140	316,218	495	0	0	0	0
WYANDOTTE	105											
TURNER-KANSAS C	D0202	3,759.5	88,557,764	885,578	3,151,417	472,713	1,358,291	361	3,588,395	1,690,134	2,323,486	633,352
PIPER-KANSAS CI	D0203	1,266.2	27,244,300	272,443	2,039,037	305,856	578,299	457	181,000	74,264	100,220	25,956
BOHNER SPRINGS	D0204	2,047.0	57,215,737	572,157	3,867,256	580,088	1,152,245	563	2,186,976	859,700	984,577	124,877
KANSAS CITY	D0500	20,404.8	447,938,435	4,479,384	28,687,277	4,303,092	8,782,476	430	17,852,635	9,392,271	10,356,314	964,043
STATE TOTALS		446,137.2	16,673,121,149	166,731,213	1,128,226,006	169,233,916	335,965,129	213,362	204,882,099	45,513,175	46,764,798	1,251,623