

Approved: March 16, 2006

Date

MINUTES OF THE SELECT COMMITTEE ON SCHOOL FINANCE

The meeting was called to order by Chairman Kathe Decker at 9:00 on March 3, 2006 in Room 313-S of the Capitol.

All members were present.

Committee staff present:

Carolyn Rampey, Kansas Legislative Research  
Theresa Kiernan, Revisor of Statutes Office  
Ann Deitcher, Committee Secretary

Conferees appearing before the committee:

Representative Clay Aurand

The Chair introduced Representative Clay Aurand who spoke to the Committee regarding the proposed modification of the School Finance plan. (Attachment 1).

Following a brief question and answer session, the meeting was adjourned at 10:30. The next meeting is scheduled for Monday, March 6, 2006 at 9:30 a.m.



## Division of Fiscal and Administrative Services

785-296-3871  
785-296-0459 (fax)

120 SE 10th Avenue • Topeka, KS 66612-1182 • (785) 296-6338 (TTY) • www.ksde.org

March 2, 2006

FROM: Dale M. Dennis, Deputy  
Commissioner of Education

SUBJECT: Proposed Plan

Attached is a proposed school finance plan which incorporates the House Select Committee on School Finance's proposal with the following modifications:

1. Eliminates high density at-risk.
2. Increases general fund budget 12 percent.
3. Reduces maximum local option budget (LOB) percentage by 12 percentage points which results in a maximum of 17 percent in 2006-07 and 18 percent in 2007-08.
4. The additional 12 percent would be funded with a maximum 8 mills property tax rate, the mill rate it would require to fund the budget. As a result, since this plan reduces the local option budget, the LOB state aid is reduced and added to the general fund state aid.
5. The remaining LOB budget authority would be equalized to 73 percent. Current law is 81.3 percent

We have also provided a column explanation for your review as well as a table with the estimated cost of these increases.

### COLUMN EXPLANATION

- Column
- 1 -- 2006-07 Estimated budget authority excluding high at-risk under House Select Committee on School Finance proposal
  - 2 -- Proposed general fund increase of 12 percent
  - 3 -- 2005 Total Valuation
  - 4 -- Estimated property tax rate to fund the 12 percent transfer from LOB
  - 5 -- Projected mill rate to fund Column 2 with a maximum of 8 mills
  - 6 -- Difference (Column 4 – 5)
  - 7 -- 2006-07 Proposed state aid to equalize the 12 percent
  - 8 -- 2005-06 Local option budget percentage used less 12 percent
  - 9 -- Recomputed LOB (Column 1 + 2 x 8)
  - 10 -- 2005-06 Local option budget state aid at 73<sup>rd</sup> percentile
  - 11 -- Estimated local option budget property tax levy (used 2005-06 data)
  - 12 -- Estimated mill rate on LOB remaining using 2005-06 data

# 2006-07 Estimated Cost of Selected State Aid Programs

<b>House Select Committee on School Finance Plan (HB 2986)</b>					<b>Rep. Aurand Proposed Plan (Cost)</b>
<b>Program</b>	<b>Weighting Factor (current law)</b>	<b>2006-07</b>	<b>Difference</b>	<b>Cost</b>	
Base State Aid Per Pupil	\$4,257	\$4,307	\$50	\$28,450,000	\$28,450,000
Regular At-Risk	0.193	0.270	0.077	46,500,000	46,500,000
High Density At-Risk*		0.10	0.10	22,245,000	0
Special Education (Excess Cost)	89.3%	92.0%	2.7	30,300,000	30,300,000
Supp. General State Aid (LOB)	27%	29%	2.0%	32,800,000	0
High Enrollment Equalization (Correlation Weighting)	1,662	1,632	30	14,200,000	14,200,000
Bilingual Scholarship				500,000	500,000
				<b>TOTAL</b>	<b>\$174,995,000</b>
					<b>\$119,950,000</b>
Increase General Fund by 12%					339,642,642
Less Increase in Property Tax					195,197,777
State Aid to Equalize 12% Transfers					144,444,865
Plus Equalization on Remaining LOB					109,640,493
Plus Growth in LOB of 2% (27% to 29%)					0
<b>Subtotal</b>					<b>274,085,358</b>
Less Amount Available					273,936,000
<b>NET COST ABOVE HOUSE PLAN</b>					<b>149,358</b>

\* School districts that have 212.1 students per square mile and poverty rate of 35.1 percent.

NOTE: Remaining LOB budget authority is funded as part of current law. (Equalized at 81.3%)

1-1

3/1/2006			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
			Proposed	Proposed		Est. Mill Rate Inc	Court Required			2005-06		Additional	Est. LOB	
			General Fund	General Fund	2005 Total	to Fund 12%	Expenditures	Difference	Estimated	LOB Pct Used	Recomputed LOB	LOB Aid	Property Tax	
No.	County	USD Name	SF6046	Increased 12%	Valuation	(col 2 / col 3)	Max of 8 Mills	(col 4 - col 5)	State Cost	Less 12 Pct	(col 1+2) X col 8	at 73rd Percentile	(col 9 - col 10)	Est. Mill Rate
256	Allen	Marmaton Valley	3,058,810	367,057	14,117,160		26.00	8.00	18.00	254,120	0.00%	0	0	0.00
257	Allen	Iola	9,187,159	1,102,459	41,853,462		26.34	8.00	18.34	767,631	15.00%	1,543,443	917,065	14.97
258	Allen	Humboldt	4,030,578	483,669	23,119,299		20.92	8.00	12.92	298,715	5.64%	254,629	95,175	6.90
365	Anderson	Garnett	7,480,615	897,674	56,945,502		15.76	8.00	7.76	442,110	5.62%	470,463	133,930	5.91
479	Anderson	Crest	2,262,832	271,540	12,869,544		21.10	8.00	13.10	168,583	0.00%	0	0	0.00
377	Atchison	Atchison County	5,565,842	667,901	37,390,592		17.86	8.00	9.86	368,776	1.27%	79,349	23,403	1.50
409	Atchison	Atchison	9,506,186	1,140,742	75,073,951		15.19	8.00	7.19	540,151	14.82%	1,577,436	524,815	14.02
254	Barber	Barber Co.	4,533,132	543,976	48,547,490		11.21	8.00	3.21	155,596	4.79%	242,970	0	5.00
255	Barber	South Barber Co.	2,216,489	265,979	25,834,373		10.30	8.00	2.30	59,304	6.60%	163,822	0	6.34
354	Barton	Claffin	2,423,445	290,813	17,216,181		16.89	8.00	8.89	153,084	3.08%	83,597	16,044	3.92
355	Barton	Ellinwood	3,889,823	466,779	25,120,073		18.58	8.00	10.58	265,818	10.11%	440,364	119,655	12.77
428	Barton	Great Bend	17,508,630	2,101,036	120,131,110		17.49	8.00	9.49	1,139,987	13.10%	2,568,002	1,155,333	11.76
431	Barton	Hoisington	4,624,426	554,931	30,459,178		18.22	8.00	10.22	311,258	13.00%	673,316	220,983	14.85
234	Bourbon	Ft. Scott	11,140,214	1,336,826	70,080,633		19.08	8.00	11.08	776,181	8.25%	1,029,967	498,115	7.59
235	Bourbon	Uniontown	3,604,915	432,590	13,512,983		32.01	8.00	24.01	324,486	1.17%	47,237	27,833	1.44
415	Brown	Hiawatha	6,637,065	796,448	50,710,858		15.71	8.00	7.71	390,761	7.03%	522,422	113,698	8.06
430	Brown	Brown County	5,291,972	635,037	19,458,706		32.64	8.00	24.64	479,367	14.57%	863,731	512,454	18.05
205	Butler	Leon	5,352,524	642,303	27,187,747		23.62	8.00	15.62	424,801	10.39%	622,975	293,357	12.12
206	Butler	Remington-Whitewater	4,155,293	498,635	30,633,482		16.28	8.00	8.28	253,567	7.81%	363,609	77,465	9.34
375	Butler	Circle	8,793,358	1,055,203	121,890,090		8.66	8.00	0.66	80,082	15.00%	1,477,284	0	12.12
385	Butler	Andover	20,948,819	2,513,858	170,923,052		14.71	8.00	6.71	1,146,474	15.00%	3,519,401	1,379,057	12.52
394	Butler	Rose Hill	9,544,152	1,145,298	48,034,461		23.84	8.00	15.84	761,023	14.66%	1,566,904	947,855	12.89
396	Butler	Douglass	5,805,020	696,602	21,450,405		32.48	8.00	24.48	524,999	10.91%	709,101	454,829	11.85
402	Butler	Augusta	11,927,770	1,431,332	67,782,288		21.12	8.00	13.12	889,074	13.68%	1,827,312	1,022,587	11.87
490	Butler	El Dorado	12,091,072	1,450,929	94,913,582		15.29	8.00	7.29	691,620	13.06%	1,768,586	654,336	11.74
492	Butler	Flinthills	2,566,415	307,970	15,474,239		19.90	8.00	11.90	184,176	6.36%	182,811	57,867	8.07
284	Chase	Chase County	3,629,347	435,522	38,846,862		11.21	8.00	3.21	124,747	9.42%	382,910	0	9.86
285	Chautauqua	Cedar Vale	1,567,948	188,154	8,080,752		23.28	8.00	15.28	123,508	0.00%	0	0	0.00
286	Chautauqua	Chautauqua	3,275,179	393,022	15,196,136		25.86	8.00	17.86	271,452	0.00%	0	0	0.00
404	Cherokee	Riverton	6,046,483	725,578	26,453,277		27.43	8.00	19.43	513,952	9.87%	668,604	385,350	10.71
493	Cherokee	Columbus	8,122,896	974,748	56,398,237		17.28	8.00	9.28	523,562	15.00%	1,364,647	467,984	15.90
499	Cherokee	Galena	5,362,821	643,538	12,698,351		50.68	8.00	42.68	541,952	15.00%	900,954	686,447	16.89
508	Cherokee	Baxter Springs	5,772,111	692,653	24,530,148		28.24	8.00	20.24	496,412	15.00%	969,714	585,607	15.66
103	Cheyenne	Cheylin	1,572,259	188,671	18,020,651		10.47	8.00	2.47	44,506	5.92%	104,161	0	5.78
297	Cheyenne	St. Francis	2,501,997	300,240	29,039,137		10.34	8.00	2.34	67,927	10.58%	296,348	0	10.21
219	Clark	Minneola	2,161,008	259,321	19,266,219		13.46	8.00	5.46	105,191	13.29%	321,637	0	16.69
220	Clark	Ashland	1,941,952	233,034	26,460,702		8.81	8.00	0.81	21,349	10.59%	230,382	0	8.71
379	Clay	Clay Center	8,371,819	1,004,618	56,642,313		17.74	8.00	9.74	551,480	12.03%	1,127,917	461,380	11.77
333	Cloud	Concordia	7,371,676	884,601	43,858,597		20.17	8.00	12.17	533,732	8.95%	738,931	313,458	9.70
334	Cloud	Southern Cloud	2,100,882	252,106	17,072,585		14.77	8.00	6.77	115,525	10.75%	252,895	0	14.81
243	Coffey	Lebo-Waverly	4,459,455	535,135	24,441,603		21.89	8.00	13.89	389,602	8.78%	438,427	181,762	10.50
244	Coffey	Burlington	6,124,155	734,899	413,290,173		1.78	1.78	0.00	0	15.00%	1,028,858	0	2.49
245	Coffey	LeRoy-Gridley	2,291,916	275,030	19,527,106		14.08	8.00	6.08	118,813	2.84%	72,878	31	3.73
300	Comanche	Comanche County	2,634,262	316,111	46,085,681		6.86	6.86	0.00	0	15.00%	442,556	0	9.60
'62	Cowley	Central	2,755,003	330,600	13,286,747		24.88	8.00	16.88	224,306	10.48%	323,409	153,410	12.79
33	Cowley	Udall	2,779,770	333,572	13,447,947		24.80	8.00	16.80	225,989	8.76%	272,791	135,021	10.24

5-1

3/1/2006			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
			Proposed	Proposed		Est. Mill Rate Inc	Court Required			2005-06		Additional	Est. LOB	
J			General Fund	General Fund	2005 Total	to Fund 12%	Expenditures	Difference	Estimated	LOB Pct Used	Recomputed LOB	LOB Aid	Property Tax	
No.	County	USD Name	SF6046	Increased 12%	Valuation	(col 2 / col 3)	Max of 8 Mills	(col 4 - col 5)	State Cost	Less 12 Pct	(col 1+2) X col 8	at 73rd Percentile	(col 9 - col 10)	Est. Mill Rate
465	Cowley	Winfield	14,647,462	1,757,695	93,515,877	18.80	8.00	10.80	1,009,568	15.00%	2,460,773	1,141,355	1,319,418	14.11
470	Cowley	Arkansas City	17,105,841	2,052,701	76,567,936	26.81	8.00	18.81	1,440,157	13.37%	2,560,709	1,572,979	987,730	12.90
471	Cowley	Dexter	2,003,246	240,389	6,301,444	38.15	8.00	30.15	189,978	0.00%	0	0	0	0.00
246	Crawford	Northeast	4,456,722	534,807	14,636,138	36.54	8.00	28.54	417,718	14.33%	715,362	469,014	246,348	16.83
247	Crawford	Cherokee	5,666,985	680,038	26,963,904	25.22	8.00	17.22	464,327	8.56%	543,369	284,770	258,599	9.59
248	Crawford	Girard	6,998,204	839,784	33,663,141	24.95	8.00	16.95	570,479	9.14%	716,718	399,155	317,563	9.43
249	Crawford	Frontenac	4,997,954	599,754	20,459,509	29.31	8.00	21.31	436,078	0.52%	29,285	18,119	11,166	0.55
250	Crawford	Pittsburg	15,389,100	1,846,692	135,795,229	13.60	8.00	5.60	760,330	14.39%	2,480,551	645,849	1,834,702	13.51
294	Decatur	Oberlin	3,333,192	399,983	27,298,815	14.65	8.00	6.65	181,593	12.45%	464,885	55,271	409,614	15.00
295	Decatur	Prairie Heights	383,347	46,002	6,370,632	7.22	7.22	0.00	0	10.79%	46,342	0	46,342	7.27
393	Dickinson	Solomon	3,098,298	371,796	18,337,471	20.28	8.00	12.28	225,096	0.00%	0	0	0	0.00
435	Dickinson	Abilene	8,458,129	1,014,976	56,975,018	17.81	8.00	9.81	559,175	14.56%	1,379,751	638,267	741,484	13.01
473	Dickinson	Chapman	6,608,054	792,966	50,239,190	15.78	8.00	7.78	391,053	8.83%	653,633	181,812	471,821	9.39
481	Dickinson	Rural Vista	3,305,007	396,601	20,070,938	19.76	8.00	11.76	236,033	0.45%	16,793	4,963	11,830	0.59
487	Dickinson	Herington	3,653,430	438,412	15,205,546	28.83	8.00	20.83	316,767	13.11%	536,281	314,539	221,742	14.58
406	Doniphan	Wathena	2,846,754	341,610	14,140,536	24.16	8.00	16.16	228,486	0.00%	0	0	0	0.00
425	Doniphan	Highland	2,173,543	260,825	12,056,882	21.63	8.00	13.63	164,370	0.00%	0	0	0	0.00
429	Doniphan	Troy	2,983,801	358,056	12,386,401	28.91	8.00	20.91	258,965	8.97%	299,749	159,859	139,891	11.29
433	Doniphan	Midway	1,938,680	232,642	15,485,921	15.02	8.00	7.02	108,754	0.00%	0	0	0	0.00
486	Doniphan	Elwood	2,387,596	286,511	12,288,985	23.31	8.00	15.31	188,200	0.00%	0	0	0	0.00
348	Douglas	Baldwin City	7,924,031	950,884	66,304,031	14.34	8.00	6.34	420,451	14.79%	1,312,626	416,573	896,052	13.51
491	Douglas	Eudora	7,543,486	905,218	50,758,511	17.83	8.00	9.83	499,150	14.76%	1,246,639	566,694	679,945	13.40
497	Douglas	Lawrence	56,959,076	6,835,089	894,016,784	7.65	7.65	0.00	0	15.00%	9,569,125	0	9,569,125	10.70
347	Edwards	Kinsely-Offertie	2,721,238	326,549	22,993,494	14.20	8.00	6.20	142,601	9.50%	289,540	0	289,540	12.59
502	Edwards	Lewis	1,442,832	173,140	15,787,554	10.97	8.00	2.97	46,839	13.04%	210,655	0	210,655	13.34
282	Elk	West Elk	3,646,594	437,591	20,324,887	21.53	8.00	13.53	274,992	0.83%	33,972	10,794	23,177	1.14
283	Elk	Elk Valley	1,973,969	236,876	8,567,290	27.65	8.00	19.65	168,338	0.00%	0	0	0	0.00
388	Ellis	Ellis	2,892,849	347,142	24,668,334	14.07	8.00	6.07	149,795	7.59%	245,833	23,456	222,378	9.01
432	Ellis	Victoria	2,140,878	256,905	22,828,008	11.25	8.00	3.25	74,281	15.00%	359,667	0	359,667	15.76
489	Ellis	Hays	17,455,178	2,094,621	205,061,662	10.21	8.00	2.21	454,128	14.92%	2,916,601	30,591	2,886,009	14.07
327	Ellsworth	Ellsworth	4,372,170	524,660	29,654,651	17.69	8.00	9.69	287,423	9.72%	476,089	147,976	328,113	11.06
328	Ellsworth	Lorraine	3,469,505	416,341	46,042,212	9.04	8.00	1.04	48,003	10.34%	401,832	0	401,832	8.73
363	Finney	Holcomb	5,862,223	703,467	164,486,262	4.28	4.28	0.00	0	12.48%	819,169	0	819,169	4.98
457	Finney	Garden City	42,506,215	5,100,746	301,303,313	16.93	8.00	8.93	2,690,319	6.66%	3,171,927	1,242,699	1,929,228	6.40
381	Ford	Spearsville	2,564,774	307,773	14,560,143	21.14	8.00	13.14	191,292	5.47%	157,072	64,748	92,323	6.34
443	Ford	Dodge City	37,659,612	4,519,153	172,222,202	26.24	8.00	18.24	3,141,376	13.00%	5,483,239	3,160,714	2,322,525	13.49
459	Ford	Bucklin	2,195,671	263,481	18,196,477	14.48	8.00	6.48	117,909	4.37%	107,505	0	107,505	5.91
287	Franklin	West Franklin	6,434,067	772,088	34,826,685	22.17	8.00	14.17	493,475	9.49%	683,640	306,743	376,897	10.82
288	Franklin	Central Heights	4,648,693	557,843	21,477,314	25.97	8.00	17.97	386,025	0.31%	16,137	8,140	7,997	0.37
289	Franklin	Wellsville	5,610,277	673,233	37,561,739	17.92	8.00	9.92	372,739	15.00%	942,526	319,643	622,884	16.58
290	Franklin	Ottawa	13,201,460	1,584,175	95,622,798	16.57	8.00	8.57	819,193	14.57%	2,153,891	955,884	1,198,008	12.53
475	Geary	Junction City	35,228,529	4,227,423	124,862,124	33.86	8.00	25.86	3,228,526	14.54%	5,735,151	4,057,189	1,677,962	13.44
291	Gove	Grinnell	1,249,825	149,979	10,041,599	14.94	8.00	6.94	69,646	0.00%	0	0	0	0.00
292	Gove	Grainfield	1,791,305	214,957	12,040,525	17.85	8.00	9.85	118,632	0.00%	0	0	0	0.00
'93	Gove	Quinter	2,735,941	328,313	17,138,037	19.16	8.00	11.16	191,209	15.00%	459,638	117,715	341,924	19.95
.81	Graham	Hill City	3,785,249	454,230	33,472,387	13.57	8.00	5.57	186,451	0.00%	0	0	0	0.00

3/1/2006			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
			Proposed	Proposed		Est. Mill Rate Inc	Court Required			2005-06		Additional	Est. LOB	
			General Fund	General Fund	2005 Total	to Fund 12%	Expenditures	Difference	Estimated	LOB Pct Used	Recomputed LOB	LOB Aid	Property Tax	
No.	County	USD Name	SF6046	Increased 12%	Valuation	(col 2 / col 3)	Max of 8 Mills	(col 4 - col 5)	State Cost	Less 12 Pct	(col 1+2) X col 8	at 73rd Percentile	(col 9 - col 10)	Est. Mill Rate
214	Grant	Ulysses	9,609,160	1,153,099	316,527,285	3.64	3.64	0.00	0	15.00%	1,614,339	0	1,614,339	5.10
102	Gray	Cimarron-Ensign	4,823,657	578,839	34,560,740	16.75	8.00	8.75	302,353	0.00%	0	0	0	0.00
371	Gray	Montezuma	2,215,075	265,809	14,728,980	18.05	8.00	10.05	147,977	8.41%	208,657	39,048	169,608	11.52
476	Gray	Copeland	1,371,516	164,582	11,469,305	14.35	8.00	6.35	72,827	10.91%	167,623	0	167,623	14.61
477	Gray	Ingalls	2,129,941	255,593	16,617,117	15.38	8.00	7.38	122,656	0.00%	0	0	0	0.00
200	Greeley	Greeley County	2,244,015	269,282	35,431,811	7.60	7.60	0.00	0	6.79%	170,590	0	170,590	4.81
386	Greenwood	Madison-Virgil	2,143,581	257,230	13,926,654	18.47	8.00	10.47	145,816	3.64%	87,496	18,909	68,587	4.92
389	Greenwood	Eureka	5,054,303	606,516	30,375,729	19.97	8.00	11.97	363,511	8.49%	480,603	164,460	316,143	10.41
390	Greenwood	Hamilton	1,186,269	142,352	7,930,446	17.95	8.00	9.95	78,909	0.00%	0	0	0	0.00
494	Hamilton	Syracuse	3,660,080	439,210	72,648,427	6.05	6.05	0.00	0	5.27%	216,186	0	216,186	2.98
361	Harper	Anthony-Harper	6,563,658	787,639	43,339,454	18.17	8.00	10.17	440,923	8.92%	656,045	195,368	460,677	10.63
511	Harper	Attica	1,271,343	152,561	13,345,870	11.43	8.00	3.43	45,794	13.89%	197,837	0	197,837	14.82
369	Harvey	Burton	2,255,192	270,623	13,922,239	19.44	8.00	11.44	159,245	11.45%	289,305	87,966	201,339	14.46
373	Harvey	Newton	19,784,528	2,374,143	125,081,723	18.98	8.00	10.98	1,373,490	11.43%	2,533,713	1,255,711	1,278,002	10.22
439	Harvey	Sedgwick	3,742,965	449,156	12,781,363	35.14	8.00	27.14	346,905	0.00%	0	0	0	0.00
440	Harvey	Halstead	5,128,180	615,382	29,970,308	20.53	8.00	12.53	375,619	4.73%	271,434	112,089	159,346	5.32
460	Harvey	Hesston	5,196,095	623,531	33,811,491	18.44	8.00	10.44	353,039	8.51%	495,159	191,332	303,828	8.99
374	Haskell	Sublette	3,812,761	457,531	98,781,725	4.63	4.63	0.00	0	14.14%	603,807	0	603,807	6.11
507	Haskell	Satanta	3,177,521	381,303	166,853,630	2.29	2.29	0.00	0	9.48%	337,463	0	337,463	2.02
227	Hodgeman	Jetmore	2,353,194	282,383	22,717,010	12.43	8.00	4.43	100,647	12.09%	318,544	0	318,544	14.02
228	Hodgeman	Hanston	982,176	117,861	9,645,110	12.22	8.00	4.22	40,700	15.00%	165,006	0	165,006	17.11
335	Jackson	North Jackson	3,232,686	387,922	13,708,381	28.30	8.00	20.30	278,255	2.01%	72,847	38,621	34,226	2.50
336	Jackson	Holton	7,144,508	857,341	34,817,790	24.62	8.00	16.62	578,799	15.00%	1,200,278	679,898	520,380	14.95
337	Jackson	Mayetta	6,559,303	787,116	22,358,287	35.20	8.00	27.20	608,250	14.94%	1,097,306	730,725	366,581	16.40
338	Jefferson	Valley Halls	3,271,324	392,559	13,359,793	29.38	8.00	21.38	285,681	7.08%	259,422	149,480	109,942	8.23
339	Jefferson	Jefferson County	3,661,408	439,369	15,530,963	28.29	8.00	20.29	315,121	7.50%	307,694	169,321	138,373	8.91
340	Jefferson	Jefferson West	6,302,270	756,272	32,798,097	23.06	8.00	15.06	493,888	13.28%	937,507	483,846	453,661	13.83
341	Jefferson	Oskaloosa	4,734,305	568,117	23,015,388	24.68	8.00	16.68	383,993	11.78%	624,459	283,463	340,996	14.82
342	Jefferson	McLouth	4,205,893	504,707	25,060,359	20.14	8.00	12.14	304,224	2.73%	128,774	46,223	82,551	3.29
343	Jefferson	Perry	6,598,613	791,834	51,265,192	15.45	8.00	7.45	381,712	12.48%	922,094	237,780	684,314	13.35
104	Jewell	White Rock	1,209,761	145,171	14,857,712	9.77	8.00	1.77	26,310	15.00%	203,240	0	203,240	13.68
278	Jewell	Mankato	1,820,344	218,441	9,523,048	22.94	8.00	14.94	142,257	3.49%	71,184	25,839	45,345	4.76
279	Jewell	Jewell	1,673,511	200,821	10,668,707	18.82	8.00	10.82	115,472	9.34%	175,139	0	175,139	16.42
229	Johnson	Blue Valley	107,456,449	12,894,774	2,024,547,615	6.37	6.37	0.00	0	14.84%	17,854,457	0	17,854,457	8.82
230	Johnson	Spring Hill	9,293,859	1,115,263	96,067,206	11.61	8.00	3.61	346,725	15.00%	1,561,368	294,790	1,266,578	13.18
231	Johnson	Gardner-Edgerton	20,766,913	2,492,030	185,756,136	13.42	8.00	5.42	1,005,980	14.39%	3,346,040	987,178	2,358,862	12.70
232	Johnson	DeSoto	27,896,006	3,347,521	333,926,075	10.02	8.00	2.02	676,112	15.00%	4,686,529	289,535	4,396,994	13.17
233	Johnson	Olathe	144,770,697	17,372,484	1,593,680,432	10.90	8.00	2.90	4,623,040	15.00%	24,321,477	1,407,012	22,914,465	14.38
512	Johnson	Shawnee Mission	153,360,741	18,403,289	2,972,219,547	6.19	6.19	0.00	0	14.98%	25,727,573	0	25,727,573	8.66
215	Keamy	Lakin	4,684,326	562,119	215,211,622	2.61	2.61	0.00	0	12.48%	654,602	0	654,602	3.04
216	Keamy	Deerfield	2,782,973	333,957	71,123,470	4.70	4.70	0.00	0	14.12%	440,158	0	440,158	6.19
331	Kingman	Kingman	7,496,906	899,629	63,029,504	14.27	8.00	6.27	395,393	7.85%	659,034	118,463	540,571	8.58
332	Kingman	Cunningham	2,125,126	255,015	45,937,128	5.55	5.55	0.00	0	8.53%	203,026	0	203,026	4.42
422	Kiowa	Greensburg	2,284,424	274,131	25,104,983	10.92	8.00	2.92	73,291	14.84%	379,690	0	379,690	15.12
24	Kiowa	Mullinville	1,357,663	162,920	20,076,102	8.12	8.00	0.12	2,311	14.43%	219,361	0	219,361	10.93
74	Kiowa	Haviland	1,634,647	196,158	17,111,032	11.46	8.00	3.46	59,269	9.74%	178,409	0	178,409	10.43

3/1/2006			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
			Proposed	Proposed		Est. Mill Rate Inc	Court Required			2005-06		Additional	Est. LOB	
			General Fund	General Fund	2005 Total	to Fund 12%	Expenditures	Difference	Estimated	LOB Pct Used	Recomputed LOB	LOB Aid	Property Tax	
No.	County	USD Name	SF6046	Increased 12%	Valuation	(col 2 / col 3)	Max of 8 Mills	(col 4 - col 5)	State Cost	Less 12 Pct	(col 1+2) X col 8	at 73rd Percentile	(col 9 - col 10)	Est. Mill Rate
503	Labette	Parsons	8,880,133	1,065,616	49,417,122	21.56	8.00	13.56	670,279	15.00%	1,491,862	779,050	712,813	14.42
504	Labette	Oswego	3,594,518	431,342	11,585,695	37.23	8.00	29.23	338,657	13.93%	560,720	368,720	192,000	16.57
505	Labette	Chetopa	4,206,623	504,795	9,618,819	52.48	8.00	44.48	427,844	14.89%	701,498	534,806	166,692	17.33
506	Labette	Labette County	9,813,076	1,177,569	44,038,074	26.74	8.00	18.74	825,265	15.00%	1,648,597	1,034,950	613,647	13.93
468	Lane	Healy	1,215,714	145,886	6,669,562	21.87	8.00	13.87	92,529	15.00%	204,240	22,878	181,362	27.19
482	Lane	Dighton	2,053,841	246,461	28,667,211	8.60	8.00	0.60	17,123	10.59%	243,538	0	243,538	8.50
207	Leavenworth	Ft. Leavenworth	8,431,479	1,011,778	1,416,220	714.42	8.00	706.42	1,000,448	15.00%	1,416,489	1,398,405	18,084	12.77
449	Leavenworth	Easton	5,094,253	611,310	29,415,304	20.78	8.00	12.78	375,988	8.06%	459,837	188,831	271,006	9.21
453	Leavenworth	Leavenworth	22,814,540	2,737,745	179,893,203	15.22	8.00	7.22	1,298,599	15.00%	3,832,843	1,409,806	2,423,037	13.47
458	Leavenworth	Basehor-Linwood	11,196,737	1,343,608	102,333,133	13.13	8.00	5.13	524,943	14.88%	1,866,036	584,170	1,281,866	12.53
464	Leavenworth	Tonganoxie	8,906,488	1,068,779	75,960,597	14.07	8.00	6.07	461,094	11.14%	1,111,259	398,871	712,389	9.38
469	Leavenworth	Lansing	11,227,305	1,347,277	87,875,619	15.33	8.00	7.33	644,272	14.33%	1,802,413	782,588	1,019,825	11.61
298	Lincoln	Lincoln	2,862,725	343,527	23,241,563	14.78	8.00	6.78	157,595	8.41%	269,729	30,404	239,325	10.30
299	Lincoln	Sylvan Grove	1,488,635	178,636	12,866,097	13.88	8.00	5.88	75,707	0.00%	0	0	0	0.00
344	Linn	Pleasanton	3,177,889	381,347	11,617,693	32.82	8.00	24.82	288,405	2.99%	106,467	64,541	41,926	3.61
346	Linn	Jayhawk	4,367,644	524,117	27,182,715	19.28	8.00	11.28	306,656	8.51%	416,289	136,642	279,647	10.29
362	Linn	Prairie View	7,154,418	858,530	136,323,180	6.30	6.30	0.00	0	15.00%	1,201,942	0	1,201,942	8.82
274	Logan	Oakley	3,421,712	410,605	32,122,393	12.78	8.00	4.78	153,626	1.94%	74,164	0	74,164	2.31
275	Logan	Triplains	888,981	106,678	17,242,002	6.19	6.19	0.00	0	15.00%	149,349	0	149,349	8.66
251	Lyon	North Lyon Co.	4,470,581	536,470	28,241,639	19.00	8.00	11.00	310,537	4.41%	221,021	65,487	155,534	5.51
252	Lyon	Southern Lyon Co.	4,371,692	524,603	28,971,048	18.11	8.00	10.11	292,835	0.85%	41,681	13,148	28,533	0.98
253	Lyon	Emporia	28,505,606	3,420,673	160,856,143	21.27	8.00	13.27	2,133,824	13.00%	4,150,417	2,137,690	2,012,727	12.51
397	Marion	Centre	2,505,146	300,618	18,288,852	16.44	8.00	8.44	154,307	3.85%	107,940	11,352	96,588	5.28
398	Marion	Peabody-Burns	3,322,404	398,688	20,138,109	19.80	8.00	11.80	237,584	0.00%	0	0	0	0.00
408	Marion	Marion	4,884,189	586,103	26,975,204	21.73	8.00	13.73	370,301	7.05%	385,560	157,331	228,228	8.46
410	Marion	Durham-Hills	5,016,069	601,928	30,484,961	19.75	8.00	11.75	358,049	15.00%	842,699	310,910	531,789	17.44
411	Marion	Goessel	2,356,376	282,765	11,571,550	24.44	8.00	16.44	190,193	8.53%	224,999	91,477	133,521	11.54
364	Marshall	Marysville	5,573,730	668,848	48,822,983	13.70	8.00	5.70	278,264	12.03%	750,894	77,826	673,068	13.79
380	Marshall	Vermillion	4,154,222	498,507	23,045,874	21.63	8.00	13.63	314,140	5.29%	246,333	101,222	145,111	6.30
488	Marshall	Axtell	2,421,783	290,614	16,092,452	18.06	8.00	10.06	161,874	9.08%	246,304	71,239	175,065	10.88
498	Marshall	Valley Heights	3,142,456	377,095	15,992,197	23.58	8.00	15.58	249,157	14.96%	526,470	219,600	306,871	19.19
400	McPherson	Smoky Valley	6,699,796	803,976	47,722,534	16.85	8.00	8.85	422,195	12.28%	921,576	316,597	604,979	12.68
418	McPherson	McPherson	13,197,891	1,583,747	154,158,011	10.27	8.00	2.27	350,483	14.92%	2,205,958	219,059	1,986,899	12.89
419	McPherson	Canton-Galva	3,156,301	378,756	23,452,560	16.15	8.00	8.15	191,136	12.47%	440,804	83,297	357,507	15.24
423	McPherson	Moundridge	3,109,231	373,108	40,293,529	9.26	8.00	1.26	50,759	15.00%	522,350	0	522,350	12.96
448	McPherson	Inman	3,296,492	395,579	23,166,451	17.08	8.00	9.08	210,247	5.10%	188,421	45,365	143,055	6.18
225	Meade	Fowler	1,668,587	200,230	14,027,795	14.27	8.00	6.27	88,008	13.53%	252,936	0	252,936	18.03
226	Meade	Meade	3,599,403	431,928	71,696,654	6.02	6.02	0.00	0	12.04%	485,499	0	485,499	6.77
367	Miami	Osawatomie	7,710,219	925,226	41,739,799	22.17	8.00	14.17	591,308	14.69%	1,268,236	649,686	618,550	14.82
368	Miami	Paola	11,548,647	1,385,838	112,646,347	12.30	8.00	4.30	484,667	13.25%	1,713,583	380,321	1,333,262	11.84
416	Miami	Louisburg	8,647,413	1,037,690	105,215,148	9.86	8.00	1.86	195,968	14.95%	1,448,397	15,180	1,433,217	13.62
272	Mitchell	Waconda	2,798,423	335,811	21,759,786	15.43	8.00	7.43	161,733	7.33%	229,839	31,073	198,766	9.13
273	Mitchell	Beloit	5,465,259	655,831	39,443,715	16.63	8.00	8.63	340,281	15.00%	918,163	248,383	669,780	16.98
436	Montgomery	Caney	5,806,573	696,789	26,051,838	26.75	8.00	18.75	488,374	3.71%	241,290	134,819	106,471	4.09
45	Montgomery	Coffeyville	12,403,913	1,488,470	78,141,206	19.05	8.00	11.05	863,340	15.00%	2,083,857	829,359	1,254,498	16.05
46	Montgomery	Independence	10,932,949	1,311,954	79,790,295	16.44	8.00	8.44	673,631	13.15%	1,610,023	669,213	940,810	11.79

1-1



3/1/2006			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
			Proposed	Proposed		Est. Mill Rate Inc	Court Required			2005-06		Additional	Est. LOB	
			General Fund	General Fund	2005 Total	to Fund 12%	Expenditures	Difference	Estimated	LOB Pct Used	Recomputed LOB	LOB Aid	Property Tax	
No.	County	USD Name	SF6046	Increased 12%	Valuation	(col 2 / col 3)	Max of 8 Mills	(col 4 - col 5)	State Cost	Less 12 Pct	(col 1+2) X col 8	at 73rd Percentile	(col 9 - col 10)	Est. Mill Rate
447	Montgomery	Cherryvale	4,729,203	567,504	14,766,701	38.43	8.00	30.43	449,371	5.30%	280,467	196,208	84,259	5.71
417	Morris	Morris County	6,306,733	756,808	47,922,132	15.79	8.00	7.79	373,431	2.88%	203,138	42,094	161,044	3.36
217	Morton	Rolla	1,891,521	226,982	75,028,178	3.03	3.03	0.00	0	15.00%	317,776	0	317,776	4.24
218	Morton	Elkhart	4,703,860	564,463	84,989,948	6.64	6.64	0.00	0	12.71%	669,519	0	669,519	7.88
441	Nemaha	Sabetha	6,215,714	745,886	38,133,133	19.56	8.00	11.56	440,821	14.78%	1,029,215	429,723	599,492	15.72
442	Nemaha	Nemaha Valley	3,664,900	439,788	24,961,731	17.62	8.00	9.62	240,094	1.71%	70,101	21,487	48,614	1.95
451	Nemaha	B & B	1,944,942	233,393	7,836,244	29.78	8.00	21.78	170,703	0.00%	0	0	0	0.00
101	Neosho	Erie-St. Paul	7,285,766	874,292	36,098,639	24.22	8.00	16.22	585,503	13.15%	1,073,003	302,963	770,040	21.33
413	Neosho	Chanute	10,824,062	1,298,887	53,492,963	24.28	8.00	16.28	870,944	14.55%	1,763,309	1,050,153	713,156	13.33
106	Ness	Western Plains	2,027,189	243,263	25,568,528	9.51	8.00	1.51	38,714	9.86%	223,763	0	223,763	8.75
303	Ness	Ness City	2,179,101	261,492	28,678,702	9.12	8.00	1.12	32,063	6.86%	167,529	0	167,529	5.84
211	Norton	Norton	4,853,371	582,405	22,673,359	25.69	8.00	17.69	401,018	6.64%	360,938	192,714	168,224	7.42
212	Norton	Northern Valley	1,830,753	219,690	10,205,486	21.53	8.00	13.53	138,046	3.48%	71,363	15,339	56,024	5.49
213	Norton	West Solomon	698,002	83,760	9,837,270	8.51	8.00	0.51	5,062	15.00%	117,265	0	117,265	11.92
420	Osage	Osage City	5,136,036	616,324	25,996,708	23.71	8.00	15.71	408,351	0.00%	0	0	0	0.00
421	Osage	Lyndon	3,400,480	408,058	18,945,447	21.54	8.00	13.54	256,494	0.00%	0	0	0	0.00
434	Osage	Santa Fe	8,282,050	993,846	42,281,568	23.51	8.00	15.51	655,593	11.04%	1,023,751	526,274	497,477	11.77
454	Osage	Burlingame	2,660,088	319,211	10,977,186	29.08	8.00	21.08	231,393	1.95%	58,242	31,578	26,664	2.43
456	Osage	Marais Des Cygnes	2,326,118	279,134	14,348,571	19.45	8.00	11.45	164,346	0.28%	7,267	1,686	5,581	0.39
392	Osborne	Osborne	3,060,383	367,246	17,778,424	20.66	8.00	12.66	225,019	1.53%	52,428	15,835	36,593	2.06
239	Ottawa	North Ottawa Co.	4,087,863	490,544	30,136,879	16.28	8.00	8.28	249,449	5.89%	269,822	65,290	204,532	6.79
240	Ottawa	Twin Valley	4,543,533	545,224	25,194,672	21.64	8.00	13.64	343,667	10.75%	547,102	245,915	301,187	11.95
495	Pawnee	Ft. Lamed	6,777,071	813,248	41,434,187	19.63	8.00	11.63	481,775	15.00%	1,138,548	427,610	710,938	17.16
496	Pawnee	Pawnee Heights	1,807,794	216,935	11,241,971	19.30	8.00	11.30	127,000	3.36%	68,048	8,706	59,342	5.28
324	Phillips	Eastern Heights	1,524,707	182,965	7,866,433	23.26	8.00	15.26	120,033	0.29%	4,994	1,368	3,626	0.46
325	Phillips	Phillipsburg	4,647,860	557,743	25,443,420	21.92	8.00	13.92	354,196	14.13%	735,510	325,829	409,681	16.10
326	Phillips	Logan	1,769,517	212,342	13,568,403	15.65	8.00	7.65	103,795	0.00%	0	0	0	0.00
320	Pottawatomie	Wamego	8,036,664	964,400	54,432,446	17.72	8.00	9.72	528,940	9.90%	891,056	366,621	524,435	9.63
321	Pottawatomie	Kaw Valley	7,550,568	906,068	251,687,918	3.60	3.60	0.00	0	14.89%	1,259,033	0	1,259,033	5.00
322	Pottawatomie	Onaga	2,876,689	345,203	16,779,374	20.57	8.00	12.57	210,968	4.98%	160,560	57,081	103,478	6.17
323	Pottawatomie	Westmoreland	5,535,991	664,319	26,539,523	25.03	8.00	17.03	452,003	2.32%	144,071	75,933	68,138	2.57
382	Pratt	Pratt	7,636,361	916,363	61,335,503	14.94	8.00	6.94	425,683	12.45%	1,064,425	296,896	767,529	12.51
438	Pratt	Skyline	3,183,937	382,072	21,485,103	17.78	8.00	9.78	210,192	4.34%	154,714	24,142	130,572	6.08
105	Rawlins	Rawlins County	3,427,106	411,253	23,884,206	17.22	8.00	9.22	220,179	7.42%	284,712	8,992	275,720	11.54
308	Reno	Hutchinson	26,231,755	3,147,811	194,548,020	16.18	8.00	8.18	1,591,426	12.94%	3,800,431	1,546,475	2,253,956	11.59
309	Reno	Nickerson	7,777,850	933,342	59,873,027	15.59	8.00	7.59	454,358	10.65%	927,390	247,662	679,728	11.35
310	Reno	Fairfield	3,238,665	388,640	30,898,835	12.58	8.00	4.58	141,449	6.47%	234,676	0	234,676	7.59
311	Reno	Pretty Prairie	2,382,718	285,926	15,235,986	18.77	8.00	10.77	164,038	8.80%	234,924	63,432	171,491	11.26
312	Reno	Haven	7,188,163	862,580	52,835,403	16.33	8.00	8.33	439,896	13.00%	1,046,719	321,353	725,366	13.73
313	Reno	Buhler	12,307,174	1,476,861	113,279,249	13.04	8.00	5.04	570,627	15.00%	2,067,606	544,665	1,522,941	13.44
426	Republic	Pike Valley	2,300,211	276,025	12,700,906	21.73	8.00	13.73	174,418	2.22%	57,235	18,145	39,090	3.08
427	Republic	Belleville	3,539,097	424,692	26,378,794	16.10	8.00	8.10	213,661	12.95%	513,179	86,690	426,488	16.17
455	Republic	Hillcrest	1,211,244	145,349	9,622,585	15.11	8.00	7.11	68,369	7.90%	107,171	0	107,171	11.14
376	Rice	Sterling	3,857,481	462,898	21,789,376	21.24	8.00	13.24	288,583	9.61%	415,145	165,488	249,656	11.46
71	Rice	Chase	1,604,210	192,505	15,771,106	12.21	8.00	4.21	66,336	13.92%	250,052	0	250,052	15.86
75	Rice	Lyons	6,204,008	744,481	32,695,529	22.77	8.00	14.77	482,917	12.01%	834,183	377,805	456,377	13.96

6-1

3/1/2006			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
			Proposed	Proposed		Est. Mill Rate Inc	Court Required			2005-06		Additional	Est. LOB	
			General Fund	General Fund	2005 Total	to Fund 12%	Expenditures	Difference	Estimated	LOB Pct Used	Recomputed LOB	LOB Aid	Property Tax	
No.	County	USD Name	SF6046	Increased 12%	Valuation	(col 2 / col 3)	Max of 8 Mills	(col 4 - col 5)	State Cost	Less 12 Pct	(col 1+2) X col 8	at 73rd Percentile	(col 9 - col 10)	Est. Mill Rate
444	Rice	Little River	2,388,405	286,609	26,683,576	10.74	8.00	2.74	73,140	6.10%	163,166	0	163,166	6.11
378	Riley	Riley County	4,651,052	558,126	23,157,339	24.10	8.00	16.10	372,868	13.99%	728,926	356,744	372,182	16.07
383	Riley	Manhattan	28,727,412	3,447,289	381,804,764	9.03	8.00	1.03	392,851	13.37%	4,301,543	0	4,301,543	11.27
384	Riley	Blue Valley	2,165,157	259,819	13,412,606	19.37	8.00	11.37	152,518	4.58%	111,132	16,932	94,200	7.02
269	Rooks	Palco	1,539,170	184,700	25,472,854	7.25	7.25	0.00	0	14.64%	252,334	0	252,334	9.91
270	Rooks	Plainville	3,030,093	363,611	34,890,881	10.42	8.00	2.42	84,484	10.92%	370,474	0	370,474	10.62
271	Rooks	Stockton	2,792,776	335,133	21,422,551	15.64	8.00	7.64	163,753	6.51%	203,482	28,021	175,461	8.19
395	Rush	LaCrosse	2,548,248	305,790	22,463,676	13.61	8.00	5.61	126,080	9.35%	266,843	6,246	260,597	11.60
403	Rush	Otis-Bison	2,077,845	249,341	18,188,640	13.71	8.00	5.71	103,832	5.37%	125,082	0	125,082	6.88
399	Russell	Paradise	1,466,417	175,970	21,114,302	8.33	8.00	0.33	7,056	15.00%	246,358	0	246,358	11.67
407	Russell	Russell	6,642,083	797,050	60,671,229	13.14	8.00	5.14	311,680	12.98%	965,443	145,778	819,664	13.51
305	Saline	Salina	41,081,133	4,929,736	380,267,030	12.96	8.00	4.96	1,887,600	15.00%	6,901,631	1,758,862	5,142,769	13.52
306	Saline	Southeast of Saline	4,934,965	592,196	58,646,460	10.10	8.00	2.10	123,024	0.51%	27,912	0	27,912	0.48
307	Saline	Eil-Saline	3,445,582	413,470	16,748,956	24.69	8.00	16.69	279,478	12.79%	493,591	241,173	252,418	15.07
466	Scott	Scott County	6,362,761	763,531	72,819,476	10.49	8.00	2.49	180,976	12.96%	923,464	0	923,464	12.68
259	Sedgwick	Wichita	293,633,030	35,235,964	2,338,971,843	15.06	8.00	7.06	16,524,189	14.54%	47,810,717	13,777,101	34,033,616	14.55
260	Sedgwick	Derby	35,621,025	4,274,523	297,101,847	14.39	8.00	6.39	1,897,708	13.20%	5,267,506	1,846,443	3,421,064	11.51
261	Sedgwick	Haysville	25,402,632	3,048,316	113,814,045	26.78	8.00	18.78	2,137,803	14.84%	4,222,137	2,719,095	1,503,041	13.21
262	Sedgwick	Valley Center	13,385,545	1,606,265	84,359,241	19.04	8.00	11.04	931,392	11.28%	1,691,255	876,333	814,921	9.66
263	Sedgwick	Mulvane	10,223,997	1,226,880	51,001,628	24.06	8.00	16.06	818,867	11.18%	1,280,165	793,803	486,362	9.54
264	Sedgwick	Clearwater	8,070,320	968,438	56,432,383	17.16	8.00	9.16	516,979	14.90%	1,347,096	494,293	852,803	15.11
265	Sedgwick	Goddard	23,316,686	2,798,002	172,021,686	16.27	8.00	8.27	1,421,829	15.00%	3,917,204	1,735,870	2,181,333	12.68
266	Sedgwick	Maize	32,443,468	3,893,216	248,968,065	15.64	8.00	7.64	1,901,472	13.25%	4,813,724	1,985,401	2,828,323	11.36
267	Sedgwick	Renwick	10,659,327	1,279,119	82,502,079	15.50	8.00	7.50	619,103	15.00%	1,790,766	732,179	1,058,588	12.83
268	Sedgwick	Cheney	5,077,729	609,327	24,900,144	24.47	8.00	16.47	410,126	13.02%	740,465	400,972	339,493	13.63
480	Seward	Liberal	25,029,094	3,003,491	164,043,577	18.31	8.00	10.31	1,691,143	5.56%	1,558,720	718,873	839,847	5.12
483	Seward	Kismet-Plains	5,772,832	692,740	68,855,805	10.06	8.00	2.06	141,893	0.00%	0	0	0	0.00
345	Shawnee	Seaman	18,823,366	2,258,804	204,784,539	11.03	8.00	3.03	620,528	13.35%	2,814,445	417,814	2,396,631	11.70
372	Shawnee	Silver Lake	5,090,521	610,863	25,643,590	23.82	8.00	15.82	405,714	15.00%	855,208	437,973	417,235	16.27
437	Shawnee	Auburn Washburn	28,714,516	3,445,742	384,396,721	8.96	8.00	0.96	370,568	14.70%	4,729,048	0	4,729,048	12.30
450	Shawnee	Shawnee Heights	19,073,056	2,288,767	159,045,385	14.39	8.00	6.39	1,016,404	13.22%	2,824,707	979,140	1,845,567	11.60
501	Shawnee	Topeka	78,152,840	9,378,341	634,855,362	14.77	8.00	6.77	4,299,498	15.00%	13,129,677	3,974,941	9,154,736	14.42
412	Sheridan	Hoxie	2,643,226	317,187	25,294,493	12.54	8.00	4.54	114,831	4.58%	135,460	0	135,460	5.36
352	Sherman	Goodland	6,610,452	793,254	59,029,268	13.44	8.00	5.44	321,020	8.91%	659,945	88,538	571,407	9.68
237	Smith	Smith Center	3,558,978	427,077	25,845,048	16.52	8.00	8.52	220,317	15.00%	597,908	96,218	501,690	19.41
238	Smith	West Smith Co.	1,773,186	212,782	8,463,335	25.14	8.00	17.14	145,076	0.82%	16,233	5,605	10,627	1.26
349	Stafford	Stafford	2,502,941	300,353	15,937,417	18.85	8.00	10.85	172,854	12.23%	342,842	95,189	247,653	15.54
350	Stafford	St. John-Hudson	3,175,746	381,090	27,219,716	14.00	8.00	6.00	163,332	7.80%	277,341	13,243	264,098	9.70
351	Stafford	Macksville	2,453,931	294,472	31,071,735	9.48	8.00	1.48	45,898	4.03%	110,650	0	110,650	3.56
452	Stanton	Stanton County	3,660,987	439,318	105,494,131	4.16	4.16	0.00	0	10.49%	430,094	0	430,094	4.08
209	Stevens	Moscow	2,129,649	255,558	93,280,360	2.74	2.74	0.00	0	13.00%	310,078	0	310,078	3.32
210	Stevens	Hugoton	6,642,157	797,059	284,521,582	2.80	2.80	0.00	0	10.35%	769,722	0	769,722	2.71
353	Sumner	Wellington	10,330,041	1,239,605	57,821,784	21.44	8.00	13.44	777,031	15.00%	1,735,447	887,182	848,265	14.67
356	Sumner	Conway Springs	4,076,996	489,240	17,674,052	27.68	8.00	19.68	347,847	8.12%	370,999	208,317	162,682	9.20
57	Sumner	Belle Plaine	5,678,813	681,458	17,628,522	38.66	8.00	30.66	540,429	15.00%	954,041	647,019	307,022	17.42
58	Sumner	Oxford	3,120,070	374,408	13,889,456	26.96	8.00	18.96	263,293	12.86%	449,390	222,963	226,427	16.30

1-10

3/1/2006			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
			Proposed	Proposed		Est. Mill Rate Inc	Court Required			2005-06		Additional	Est. LOB	
			General Fund	General Fund	2005 Total	to Fund 12%	Expenditures	Difference	Estimated	LOB Pct Used	Recomputed LOB	LOB Aid	Property Tax	
No.	County	USD Name	SF6046	Increased 12%	Valuation	(col 2 / col 3)	Max of 8 Mills	(col 4 - col 5)	State Cost	Less 12 Pct	(col 1+2) X col 8	at 73rd Percentile	(col 9 - col 10)	Est. Mill Rate
359	Sumner	Argonia	1,918,448	230,214	10,261,493	22.43	8.00	14.43	148,122	0.00%	0	0	0	0.00
360	Sumner	Caldwell	2,355,422	282,651	13,917,475	20.31	8.00	12.31	171,311	8.13%	214,386	64,751	149,635	10.75
509	Sumner	South Haven	2,082,758	249,931	11,790,962	21.20	8.00	13.20	155,603	0.00%	0	0	0	0.00
314	Thomas	Brewster	1,303,046	156,365	11,874,490	13.17	8.00	5.17	61,370	10.53%	153,735	0	153,735	12.95
315	Thomas	Colby	6,858,590	823,031	55,602,565	14.80	8.00	6.80	378,210	12.08%	928,273	204,397	723,876	13.02
316	Thomas	Golden Plains	1,883,758	226,051	9,271,314	24.38	8.00	16.38	151,881	0.00%	0	0	0	0.00
208	Trego	WaKeeney	3,070,398	368,448	31,065,703	11.86	8.00	3.86	119,922	3.24%	111,516	0	111,516	3.59
329	Wabaunsee	Alma	3,648,443	437,813	31,926,307	13.71	8.00	5.71	182,403	8.41%	343,787	7,553	336,234	10.53
330	Wabaunsee	Wabaunsee East	4,214,084	505,690	29,612,449	17.08	8.00	9.08	268,791	0.00%	0	0	0	0.00
241	Wallace	Wallace	1,962,091	235,451	21,000,707	11.21	8.00	3.21	67,445	0.00%	0	0	0	0.00
242	Wallace	Weskan	1,294,948	155,394	8,604,122	18.06	8.00	10.06	86,561	2.69%	39,038	0	39,038	4.54
221	Washington	North Central	1,238,548	148,626	12,054,303	12.33	8.00	4.33	52,191	7.53%	104,414	0	104,414	8.66
222	Washington	Washington	2,708,733	325,048	13,203,714	24.62	8.00	16.62	219,418	12.51%	379,378	183,168	196,210	14.86
223	Washington	Barnes	3,105,383	372,646	24,330,653	15.32	8.00	7.32	178,001	12.99%	451,678	58,579	393,099	16.16
224	Washington	Clifton-Clyde	2,560,271	307,232	19,651,047	15.63	8.00	7.63	150,024	2.09%	60,012	6,403	53,609	2.73
467	Wichita	Leoti	3,746,727	449,607	33,122,170	13.57	8.00	5.57	184,630	4.51%	189,247	0	189,247	5.71
387	Wilson	Altoona-Midway	2,324,984	278,998	15,887,073	17.56	8.00	9.56	151,902	1.33%	34,634	6,152	28,481	1.79
461	Wilson	Neodesha	5,246,841	629,621	25,385,306	24.80	8.00	16.80	426,539	13.17%	774,194	407,443	366,751	14.45
484	Wilson	Fredonia	5,441,004	652,921	34,253,511	19.06	8.00	11.06	378,892	8.19%	499,027	180,259	318,768	9.31
366	Woodson	Woodson	3,907,967	468,956	24,064,632	19.49	8.00	11.49	276,439	4.17%	182,448	43,490	138,957	5.77
202	Wyandotte	Turner	21,110,077	2,533,209	141,781,398	17.87	8.00	9.87	1,398,958	15.00%	3,546,493	1,644,450	1,902,044	13.42
203	Wyandotte	Piper	8,137,819	976,538	90,420,513	10.80	8.00	2.80	253,174	15.00%	1,367,154	151,460	1,215,694	13.44
204	Wyandotte	Bonner Springs	12,335,426	1,480,251	123,817,493	11.96	8.00	3.96	489,711	15.00%	2,072,352	451,115	1,621,237	13.09
500	Wyandotte	Kansas City	119,898,405	14,387,809	758,203,842	18.98	8.00	10.98	8,322,178	14.88%	19,978,560	8,867,687	11,110,874	14.65
TOTALS			2,830,355,350	339,642,642	27,019,361,809				144,445,465		395,276,495	109,640,493	285,636,001	