The Gannon equity decision and the impact of state aid changes on local property rates and per pupil revenues

Kansas Association of School Boards, February 2016

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Introduction

The Kansas Supreme Court issued an opinion Feb. 11, 2016 on the "equity" portion of the Gannon school finance lawsuit. The court found the Kansas school funding system unconstitutional because of changes made in state aid for local option budgets and capital outlay funds and the resulting unequal tax burden placed on taxpayers in various school districts.

Local option budgets provide additional operating funds and capital outlay funds provide for local needs such as building construction, remodeling and equipment. Because these funds are based on property taxes, state aid compensates for the wide disparity in property tax values and the amount of funding raised by each mill across the state.

However, the Legislature changed state aid provisions in the Spring of 2015 through SB 7, reducing state funding in a way that required districts with less property wealth to increase taxes at a higher rate than districts with greater property wealth to raise the same amount of money.

In addition, those reduced rates were "locked in" to the new block grants for each district for the next two school years (2015-16 and 2016-17). As a result, if local property values decline in a district, it will be forced to raise local taxes even more to keep the same spending power. On the other hand, if district wealth increases, a district will able to lower its tax rate.

The Kansas Supreme Court found the Legislature had not provided any reason why Kansas taxpayers should be treated differently to raise the same amount of revenue to fund public education in their district, and ordered the Legislature to correct this inequity.

What does this mean for local taxpayers?

KASB has prepared this report showing the impact of these changes on each district and the resulting inequity in the tax burden.

First, the report shows the mill levy required to fund the legal Local Option Budget under the old formula compared to the new formula. In most cases, school districts had to increase their mill levy between two and four mills. However, some districts had no increase because they did not qualify to receive LOB aid.

Second, the report shows the amount of revenue each district would receive if it levied the statewide average of 5.837 mills for capital outlay under the old formula and the new formula. Most districts had losses ranging from $20 to $80 per pupil, but some districts did not lose any funding because they did not receive state aid in the first place.

In the case of capital outlay, some districts may have been able to replace the lost state aid by raising their mill levy. However, this is dependent on local voters giving authorization for the higher level. The report shows the increase required to make up the state aid reduction difference if all districts were at the statewide average.

Finally, the report illustrates why the Supreme Court found the Legislature's actions unconstitutional. Changes to these two aid formulas resulted in significantly different tax and funding consequences across the state, based entirely on the wealth of the district and with no basis in educational needs.

Local Option Budget

The table below shows the following:

- **USD Name and Number.**
- **2015-16 Legal LOB.** This is the Local Option Budget adopted by the school board, as authorized by SB 7 last year.
- **Old Formula**
  - **LOB State Aid.** This is the amount of state aid the district would have received under the previous LOB aid formula, which was upheld by the Kansas Supreme Court.
  - **Mill Levy Required.** This is the mill rate that would be required under the old formula for the district.
- **New Formula**
  - **LOB State Aid.** This is the amount district will actually receive this year, based on new formula adopted last year in SB 7 and carried forward for the next two years in the block grants.
  - **Mill Levy Required.** This is the mill rate that would be required under the new formula for the district.
- **Difference.** This is different between the previous formula and the formula. If it is a positive number, it means district receives LESS under the new formula.
- **Mill Levy Difference.** This is mill rate equal to the difference. A positive number means the district requires a higher mill to fund the Legal LOB.

USD Name	2015-16 Legal LOB	Old Formula		New Formula		Difference	Mill Levy Difference
		LOB State Aid	Mill Levy Required	LOB State Aid	Mill Levy Required		
Abilene USD 435	3,137,115	1,869,053	16.1	1,675,717	18.6	193,336	2.5
Altoona-Midway USD 387	605,830	71,613	23.4	39,534	24.8	32,079	1.4
Andover USD 385	9,253,425	5,478,803	13.2	5,432,120	13.4	46,683	0.2
Anthony-Harper USD 361	2,254,448	0	20.2	79,661	19.5	-79,661	-0.7
Argonia USD 359	510,140	150,156	24.9	93,494	28.8	56,662	3.9
Arkansas City USD 470	6,281,908	4,724,477	18.3	4,427,457	21.8	297,020	3.5
Ashland USD 220	606,082	0	23.1	0	23.1	0	0
Atchison County USD 377	1,687,938	539,097	23.5	464,230	25.1	74,867	1.5
Atchison USD 409	3,578,462	2,174,372	18.3	1,959,154	21.1	215,218	2.8
Attica USD 511	481,387	94,368	25.1	74,068	26.4	20,300	1.3
Auburn Washburn USD 437	11,614,736	4,422,480	15.9	3,034,669	18.9	1,387,811	3.1
Augusta USD 402	4,265,279	2,964,354	15.9	2,828,686	17.5	135,668	1.7
Baldwin City USD 348	2,824,943	1,520,324	17.1	1,347,814	19.4	172,510	2.3
Barber County North USD 254	1,207,674	0	18.2	0	18.2	0	0
Barnes USD 223	1,011,921	157,205	24	174,277	23.5	-17,072	-0.5
Basehor-Linwood USD 458	3,882,569	2,178,373	13.5	1,892,783	15.8	285,590	2.3
Baxter Springs USD 508	2,315,000	1,849,486	19	1,738,400	23.6	111,086	4.5
Belle Plaine USD 357	1,588,804	1,123,043	21.4	1,077,565	23.5	45,478	2.1
Beloit USD 273	1,868,516	823,495	19.7	627,276	23.4	196,219	3.7
Blue Valley USD 229	48,519,957	2,907,220	18.4	2,386,017	18.6	521,203	0.2
Blue Valley-Randolph USD 384	671,635	106,701	30.2	62,338	32.5	44,363	2.4
Bluestem USD 205	1,444,620	650,394	23	485,918	27.8	164,476	4.8
Bonner Springs USD 204	5,426,138	2,700,053	17.4	2,252,695	20.2	447,358	2.8
Brewster USD 314	344,544	0	23.5	0	23.5	0	0
Bucklin USD 459	670,000	0	21.5	0	21.5	0	0
Buhler USD 313	4,617,490	1,946,309	17.5	1,564,516	20.1	381,793	2.5
Burlingame USD 454	812,000	562,356	21.8	534,198	24.3	28,158	2.5
Burlington USD 244	2,081,264	0	5.2	0	5.2	0	0
Burrton USD 369	696,502	247,163	25	162,944	29.7	84,219	4.7
Caldwell USD 360	772,000	320,580	25.3	318,536	25.4	2,044	0.1
Caney Valley USD 436	1,653,300	1,066,836	18	712,610	28.9	354,226	10.9
Canton-Galva USD 419	1,151,022	321,583	26	266,257	27.8	55,326	1.7
Cedar Vale USD 285	360,829	222,656	17.8	182,142	23.1	40,514	5.2
Central Heights USD 288	1,592,996	1,028,920	23	950,533	26.2	78,387	3.2
Central Plains USD 112	1,304,810	0	12.5	0	12.5	0	0
Central USD 462	907,277	583,809	23.6	560,069	25.4	23,740	1.7
Centre USD 397	764,141	473,670	12.8	364,370	17.6	109,300	4.8
Chanute USD 413	4,090,402	2,709,735	18.5	2,262,360	24.6	447,375	6
Chapman USD 473	2,475,710	1,103,915	19.1	862,582	22.5	241,333	3.4
Chase County USD 284	1,015,472	0	23.3	4,606	23.2	-4,606	-0.1
Chase-Raymond USD 401	579,066	0	21.8	0	21.8	0	0
Chautauqua County USD 286	873,225	420,821	19.7	422,681	19.6	-1,860	-0.1
Cheney USD 268	1,761,337	1,187,752	18.7	1,114,794	21.1	72,958	2.4
Cherokee USD 247	1,684,619	955,530	24.2	967,484	23.8	-11,954	-0.4
Cherryvale-Thayer USD 447	2,013,841	1,546,662	18.1	1,499,840	20	46,822	1.8
Chetopa-St. Paul USD 505	1,225,972	894,547	21.9	860,619	24.1	33,928	2.2
Cheylin USD 103	520,040	0	11.8	0	11.8	0	0
Cimarron-Ensign USD 102	1,425,000	630,217	17.9	607,345	18.4	22,872	0.5
Circle USD 375	3,556,907	929,414	15.3	467,378	18	462,036	2.7
Clay Center USD 379	2,880,460	1,518,849	17.4	1,394,177	19	124,672	1.6
Clearwater USD 264	2,471,795	1,421,336	17.6	1,319,222	19.4	102,114	1.7

USD Name	2015-16 Legal LOB	Old Formula		New Formula		Difference	Mill Levy Difference
		LOB State Aid	Mill Levy Required	LOB State Aid	Mill Levy Required		
Clifton-Clyde USD 224	786,388	246,162	20.2	165,002	23.3	81,160	3
Coffeyville USD 445	3,946,454	1,477,621	19.2	1,168,553	21.6	309,068	2.4
Colby USD 315	2,176,376	736,495	19.5	604,811	21.3	131,684	1.8
Columbus USD 493	2,496,158	1,276,859	20.7	1,150,759	22.9	126,100	2.1
Concordia USD 333	2,393,007	1,460,359	19	1,327,413	21.8	132,946	2.7
Conway Springs USD 356	1,248,630	810,276	21	789,805	22	20,471	1
Copeland USD 476	418,312	0	22.1	0	22.1	0	0
Crest USD 479	534,000	178,609	21.9	146,232	23.9	32,377	2
Cunningham USD 332	537,156	0	8.1	0	8.1	0	0
De Soto USD 232	13,812,173	6,998,869	16.5	6,522,605	17.7	476,264	1.2
Deerfield USD 216	741,598	0	16.1	0	16.1	0	0
Derby USD 260	12,767,588	6,480,944	16	5,537,150	18.4	943,794	2.4
Dexter USD 471	425,000	241,430	23.7	224,910	25.8	16,520	2.1
Dighton USD 482	683,897	0	12.9	0	12.9	0	0
Dodge City USD 443	16,008,101	11,814,392	20.2	11,094,655	23.7	719,737	3.5
Doniphan West USD 111	1,005,747	0	19.3	0	19.3	0	0
Douglass USD 396	1,827,614	1,278,085	21.6	1,102,834	28.5	175,251	6.9
Durham-Hillsboro-Lehigh USD 410	1,564,426	738,029	23.2	649,819	25.7	88,210	2.5
Easton USD 449	1,687,280	936,853	22	885,932	23.5	50,921	1.5
El Dorado USD 490	4,168,515	1,254,994	17.9	762,578	20.9	492,416	3
Elk Valley USD 283	530,290	155,565	30.6	154,794	30.7	771	0.1
Elkhart USD 218	1,288,319	596,895	10.5	604,005	10.4	-7,110	-0.1
Ell-Saline USD 307	1,233,338	781,168	20.9	763,981	21.7	17,187	0.8
Ellinwood USD 355	1,091,193	205,737	21.3	70,631	24.5	135,106	3.2
Ellis USD 388	846,000	226,089	16.6	127,738	19.3	98,351	2.6
Ellsworth USD 327	1,481,000	658,020	20.2	523,301	23.5	134,719	3.3
Emporia USD 253	9,558,122	6,444,213	18.1	6,122,818	20	321,395	1.9
Erie-Galesburg USD 101	1,539,410	706,971	23.2	637,074	25.2	69,897	2
Eudora USD 491	3,093,344	2,185,985	15.7	2,064,374	17.8	121,611	2.1
Eureka USD 389	1,724,538	1,043,907	21.9	951,011	24.9	92,896	3
Fairfield USD 310	930,708	0	23.1	0	23.1	0	0
Flinthills USD 492	759,020	374,869	22.2	341,887	24.1	32,982	1.9
Fort Scott USD 234	3,607,179	2,414,685	16	2,428,259	15.8	-13,574	-0.2
Fowler USD 225	577,905	121,528	30.2	88,211	32.4	33,317	2.2
Fredonia USD 484	1,719,460	854,784	21.3	718,659	24.7	136,125	3.4
Frontenac USD 249	2,034,196	1,564,821	18.8	1,501,977	21.3	62,844	2.5
Ft. Larned USD 495	2,307,743	1,150,877	21.2	1,118,037	21.8	32,840	0.6
Ft. Leavenworth USD 207	3,539,416	3,503,569	16.5	3,393,751	66.9	109,818	50.4
Galena USD 499	2,092,419	1,734,105	21.2	1,677,503	24.6	56,602	3.4
Garden City USD 457	16,000,000	9,774,157	17.9	9,153,630	19.7	620,527	1.8
Gardner-Edgerton USD 231	11,075,000	6,926,200	16.7	6,188,368	19.7	737,832	3
Garnett USD 365	2,484,409	1,144,165	19.7	1,090,944	20.4	53,221	0.8
Geary County Schools USD 475	17,546,515	13,961,785	17.5	13,350,881	20.5	610,904	3
Girard USD 248	2,335,075	1,651,095	19.3	1,580,533	21.2	70,562	2
Goddard USD 265	10,178,501	6,427,022	15.8	5,920,681	17.9	506,341	2.1
Goessel USD 411	815,000	496,982	23.9	448,537	27.5	48,445	3.6
Golden Plains USD 316	661,429	201,761	29.4	265,781	25.3	-64,020	-4.1
Goodland USD 352	2,408,048	1,042,837	18.6	849,982	21.2	192,855	2.6
Graham County USD 281	1,005,053	0	18.4	0	18.4	0	0
Great Bend USD 428	6,499,570	3,989,832	17.4	3,586,820	20.2	403,012	2.8

USD Name	2015-16 Legal LOB	Old Formula		New Formula		Difference	Mill Levy Difference
		LOB State Aid	Mill Levy Required	LOB State Aid	Mill Levy Required		
Greeley County USD 200	737,264	0	23.1	0	23.1	0	0
Grinnell USD 291	212,672	0	8.1	0	8.1	0	0
Halstead USD 440	1,883,765	1,100,598	20	1,036,165	21.6	64,433	1.6
Hamilton USD 390	288,957	39,843	26.5	7,073	30	32,770	3.5
Haven USD 312	2,248,779	905,034	20	781,538	21.9	123,496	1.8
Haviland USD 474	379,947	0	19.6	0	19.6	0	0
Hays USD 489	5,850,530	705,455	16.6	315,086	17.8	390,369	1.3
Haysville USD 261	11,069,181	8,731,061	17.2	8,318,036	20.3	413,025	3
Healy USD 468	306,623	0	19.5	0	19.5	0	0
Herington USD 487	1,231,439	802,243	21.4	705,774	26.2	96,469	4.8
Hesston USD 460	1,954,110	1,127,562	19.8	1,062,420	21.4	65,142	1.6
Hiawatha USD 415	2,143,811	348,402	20.7	195,413	22.5	152,989	1.8
Hodgeman County USD 227	820,208	0	14.8	0	14.8	0	0
Hoisington USD 431	1,743,769	782,560	20.3	612,994	23.9	169,566	3.6
Holcomb USD 363	2,150,000	0	12.3	0	12.3	0	0
Holton USD 336	2,554,123	1,774,514	18.5	1,705,511	20.1	69,003	1.6
Hoxie Community USD 412	887,978	30,373	21.2	63,679	20.4	-33,306	-0.8
Hugoton USD 210	2,554,725	0	16.1	0	16.1	0	0
Humboldt USD 258	1,515,110	1,045,405	16	992,165	17.9	53,240	1.8
Hutchinson USD 308	10,287,770	6,758,045	17.2	6,262,320	19.6	495,725	2.4
Independence USD 446	4,108,647	2,392,434	17.1	2,209,610	19	182,824	1.8
Ingalls USD 477	674,060	72,071	24	16,113	26.2	55,958	2.2
Inman USD 448	1,196,840	434,340	23	313,364	26.7	120,976	3.7
Iola USD 257	3,150,882	2,127,100	20.2	1,998,857	22.7	128,243	2.5
Jayhawk USD 346	1,534,596	758,111	24.1	654,947	27.3	103,164	3.2
Jefferson County North USD 339	1,171,469	768,277	22.6	753,497	23.4	14,780	0.8
Jefferson West USD 340	2,035,421	1,290,764	20	1,193,449	22.6	97,315	2.6
Kansas City USD 500	49,972,534	36,846,567	19.7	34,674,673	22.9	2,171,894	3.3
Kaw Valley USD 321	2,634,833	0	8.9	0	8.9	0	0
Kingman - Norwich USD 331	2,349,718	987,579	20.3	734,292	24	253,287	3.8
Kinsley-Offerle USD 347	1,032,998	389,745	25	294,692	28.7	95,053	3.7
Kiowa County USD 422	711,197	0	10.5	0	10.5	0	0
Kismet-Plains USD 483	1,379,609	74,170	15.9	0	16.9	74,170	0.9
Labette County USD 506	3,375,549	2,415,198	18.3	2,287,865	20.7	127,333	2.4
LaCrosse USD 395	790,000	190,530	21.9	136,560	23.9	53,970	2
Lakin USD 215	1,622,083	0	14	0	14	0	0
Lansing USD 469	4,884,132	3,063,741	15.6	2,816,435	17.7	247,306	2.1
Lawrence USD 497	23,297,182	6,440,143	16.7	4,203,557	18.9	2,236,586	2.2
Leavenworth USD 453	7,894,175	4,704,011	17.5	4,259,697	20	444,314	2.4
Lebo-Waverly USD 243	1,280,739	671,093	22.9	635,800	24.2	35,293	1.3
Leoti USD 467	1,141,740	201,945	22.8	156,279	23.9	45,666	1.1
LeRoy-Gridley USD 245	695,103	70,820	26.2	0	29.2	70,820	3
Lewis USD 502	378,223	0	21.9	0	21.9	0	0
Liberal USD 480	9,978,000	7,124,048	17.1	6,820,169	18.9	303,879	1.8
Lincoln USD 298	996,229	419,533	24.2	334,115	27.8	85,418	3.6
Little River USD 444	911,216	13,947	22.9	0	23.2	13,947	0.4
Logan USD 326	565,637	50,452	30	46,428	30.2	4,024	0.2
Louisburg USD 416	3,528,496	1,634,319	17.2	1,255,432	20.6	378,887	3.4
Lyndon USD 421	1,111,848	667,912	22.5	633,120	24.3	34,792	1.8
Lyons USD 405	2,053,522	1,207,743	20.9	1,039,500	25.1	168,243	4.2

USD Name	2015-16 Legal LOB	Old Formula		New Formula		Difference	Mill Levy Difference
		LOB State Aid	Mill Levy Required	LOB State Aid	Mill Levy Required		
Macksville USD 351	803,447	0	20.3	0	20.3	0	0
Madison-Virgil USD 386	664,000	281,435	23.5	256,997	25	24,438	1.5
Maize USD 266	12,502,460	7,002,983	14.8	6,483,838	16.2	519,145	1.4
Manhattan-Ogden USD 383	13,254,291	2,767,995	17.6	1,522,578	19.7	1,245,417	2.1
Marais des Cygnes Valley USD 456	670,000	322,390	21.3	313,870	21.8	8,520	0.5
Marion-Florence USD 408	1,349,977	643,194	22.5	587,829	24.2	55,365	1.8
Marmaton Valley USD 256	848,640	395,967	24.8	396,596	24.8	-629	0
Marysville USD 364	1,803,805	286,532	20.6	172,213	22.2	114,319	1.6
McLouth USD 342	1,340,050	684,507	22.1	604,218	24.8	80,289	2.7
McPherson USD 418	5,028,614	1,660,614	17.8	1,131,328	20.6	529,286	2.8
Meade USD 226	1,138,479	0	17.4	0	17.4	0	0
Mill Creek Valley USD 329	1,269,535	411,812	22.6	338,435	24.6	73,377	1.9
Minneola USD 219	722,119	218,375	23.5	83,938	29.8	134,437	6.3
Mission Valley USD 330	1,364,541	522,284	24.3	406,169	27.6	116,115	3.4
Montezuma USD 371	691,455	248,118	23.1	202,948	25.5	45,170	2.4
Morris County USD 417	1,782,072	627,726	20.3	445,989	23.5	181,737	3.2
Moscow USD 209	674,130	0	11.5	0	11.5	0	0
Moundridge USD 423	1,153,795	224,305	23	120,456	25.5	103,849	2.6
Mulvane USD 263	3,411,536	1,750,605	15.8	1,136,888	21.6	613,717	5.8
Nemaha Central USD 115	1,115,000	62,722	16.5	15,480	17.3	47,242	0.7
Neodesha USD 461	1,891,821	1,299,859	22.6	1,148,085	28.3	151,774	5.8
Ness City USD 303	771,787	0	12.8	0	12.8	0	0
Newton USD 373	6,911,599	4,449,727	16.5	4,245,802	17.8	203,925	1.4
Nickerson USD 309	2,769,732	1,401,144	20.2	1,203,647	23.1	197,497	2.9
North Jackson USD 335	1,035,405	631,166	22.3	610,936	23.4	20,230	1.1
North Lyon County USD 251	1,211,303	0	14.1	0	14.1	0	0
North Ottawa County USD 239	1,698,503	901,575	22.7	826,784	24.8	74,791	2.1
Northeast USD 246	1,383,416	969,769	23	938,534	24.7	31,235	1.7
Northern Valley USD 212	585,990	172,068	27.9	164,239	28.4	7,829	0.5
Norton Community USD 211	1,759,037	843,405	20.6	792,076	21.8	51,329	1.2
Oakley USD 274	1,021,941	0	15.3	0	15.3	0	0
Oberlin USD 294	904,293	47,574	22	49,483	22	-1,909	0
Olathe USD 233	64,120,804	30,552,019	18.8	27,920,506	20.3	2,631,513	1.5
Onaga-Havensville-Wheaton USD 322	840,540	387,206	22.3	343,817	24.5	43,389	2.1
Osage City USD 420	1,623,808	1,066,261	20.8	998,925	23.3	67,336	2.5
Osawatomie USD 367	3,027,917	2,134,376	20.9	1,961,727	24.9	172,649	4
Osborne County USD 392	845,508	279,208	24.4	232,843	26.4	46,365	2
Oskaloosa USD 341	1,565,231	956,712	23.7	886,512	26.4	70,200	2.7
Oswego USD 504	1,226,392	965,768	21.2	919,000	25	46,768	3.8
Otis-Bison USD 403	685,444	0	23.4	0	23.4	0	0
Ottawa USD 290	5,069,420	3,074,218	17	2,790,842	19.5	283,376	2.4
Oxford USD 358	925,000	561,117	21.2	483,501	25.7	77,616	4.5
Palco USD 269	375,105	0	8.7	0	8.7	0	0
Paola USD 368	4,307,408	1,987,886	18	1,370,766	22.8	617,120	4.8
Paradise USD 399	446,473	0	13.5	0	13.5	0	0
Parsons USD 503	2,939,784	1,941,279	19.4	1,819,315	21.8	121,964	2.4
Pawnee Heights USD 496	442,999	114,146	21.8	84,524	23.8	29,622	2
Peabody-Burns USD 398	906,437	127,387	28.9	124,179	29	3,208	0.1
Perry USD 343	2,024,282	779,973	21.6	627,612	24.2	152,361	2.6

USD Name	2015-16 Legal LOB	Old Formula		New Formula		Difference	Mill Levy Difference
		LOB State Aid	Mill Levy Required	LOB State Aid	Mill Levy Required		
Phillipsburg USD 325	1,525,889	926,246	20.9	847,787	23.6	78,459	2.7
Pike Valley USD 426	686,149	230,374	27	205,137	28.5	25,237	1.5
Piper-Kansas City USD 203	3,726,052	1,198,020	15.9	709,919	18.9	488,101	3.1
Pittsburg USD 250	6,364,720	3,858,387	17.9	3,497,289	20.5	361,098	2.6
Plainville USD 270	962,024	0	14.4	0	14.4	0	0
Pleasanton USD 344	987,719	694,035	22.2	670,853	23.9	23,182	1.7
Prairie Hills USD 113	2,488,805	891,846	18.5	700,410	20.8	191,436	2.2
Prairie View USD 362	2,459,649	0	16	0	16	0	0
Pratt USD 382	2,610,764	1,099,653	18	862,111	20.9	237,542	2.8
Pretty Prairie USD 311	765,242	383,620	22.7	344,760	25	38,860	2.3
Quinter USD 293	860,964	214,867	24.3	204,147	24.7	10,720	0.4
Rawlins County USD 105	923,233	286,048	23.1	235,295	24.9	50,753	1.8
Remington-Whitewater USD 206	1,338,988	375,223	22.1	319,509	23.3	55,714	1.3
Renwick USD 267	3,900,441	2,052,597	16.8	1,835,111	18.8	217,486	2
Republic County USD 109	1,280,000	365,934	22	239,701	25	126,233	3
Riley County USD 378	1,679,444	803,591	20.7	772,699	21.4	30,892	0.7
Riverside USD 114	1,747,132	1,039,688	21.9	784,251	29.8	255,437	7.9
Riverton USD 404	1,863,621	1,128,884	20.6	1,026,501	23.5	102,383	2.9
Rock Creek USD 323	1,999,750	1,170,993	17.9	1,054,938	20.4	116,055	2.5
Rock Hills USD 107	700,000	1,244	20.2	21,269	19.7	-20,025	-0.6
Rolla USD 217	588,359	0	11.7	0	11.7	0	0
Rose Hill USD 394	3,214,300	2,204,797	16.2	2,025,917	19.1	178,880	2.9
Royal Valley USD 337	2,287,502	1,673,524	21.2	1,626,881	22.8	46,643	1.6
Rural Vista USD 481	921,368	167,102	25.6	140,099	26.5	27,003	0.9
Salina USD 305	15,002,490	7,506,176	17.3	6,442,128	19.8	1,064,048	2.5
Santa Fe Trail USD 434	2,562,170	1,582,705	20.8	1,455,082	23.5	127,623	2.7
Satanta USD 507	912,132	0	7.2	0	7.2	0	0
Scott County USD 466	2,096,672	222,006	18.6	196,236	18.9	25,770	0.3
Seaman USD 345	7,475,889	3,849,845	16.1	3,301,150	18.5	548,695	2.4
Sedgwick USD 439	1,138,034	820,819	19	713,503	25.4	107,316	6.4
Shawnee Heights USD 450	6,967,765	3,889,425	16.1	3,423,124	18.5	466,301	2.4
Shawnee Mission USD 512	59,788,008	5,337,289	18.4	3,013,316	19.2	2,323,973	0.8
Silver Lake USD 372	1,592,469	1,019,970	18.7	944,864	21.2	75,106	2.5
Skyline USD 438	1,080,330	426,559	21.5	372,306	23.3	54,253	1.8
Smith Center USD 237	1,211,171	485,464	25.1	392,233	28.3	93,231	3.2
Smoky Valley USD 400	2,331,628	1,080,798	20.6	986,531	22.1	94,267	1.6
Solomon USD 393	875,358	397,935	21.7	300,756	26.1	97,179	4.4
South Barber USD 255	687,767	0	6.5	0	6.5	0	0
South Brown County USD 430	1,680,979	1,017,799	24.9	999,998	25.6	17,801	0.7
South Central USD 300	936,283	0	15.3	0	15.3	0	0
South Haven USD 509	659,995	368,655	29.7	295,947	37.1	72,708	7.4
Southeast Of Saline USD 306	1,717,612	430,609	19.9	253,149	22.6	177,460	2.7
Southern Cloud USD 334	713,212	189,820	24.9	118,621	28.2	71,199	3.4
Southern Lyon County USD 252	1,350,252	525,372	21.7	440,225	24	85,147	2.2
Spearville USD 381	884,315	412,139	21.1	359,761	23.5	52,378	2.3
Spring Hill USD 230	5,261,457	3,313,533	13.4	3,003,029	15.5	310,504	2.1
St. Francis USD 297	749,559	104,265	21.9	91,206	22.3	13,059	0.4
St. John-Hudson USD 350	981,774	0	22.9	0	22.9	0	0
Stafford USD 349	740,990	238,618	22.8	232,290	23.1	6,328	0.3
Stanton County USD 452	1,212,863	0	15	0	15	0	0

USD Name	2015-16 Legal LOB	Old Formula		New Formula		Difference	Mill Levy Difference
		LOB State Aid	Mill Levy Required	LOB State Aid	Mill Levy Required		
Sterling USD 376	1,337,550	751,327	20.8	722,010	21.8	29,317	1
Stockton USD 271	834,528	145,532	23.1	79,914	25.3	65,618	2.2
Sublette USD 374	1,352,892	0	12	0	12	0	0
Sylvan Grove USD 299	553,819	98,767	20.2	71,914	21.4	26,853	1.2
Syracuse USD 494	1,423,018	414,497	23	212,394	27.6	202,103	4.6
Thunder Ridge USD 110	767,887	275,752	28.5	256,507	29.6	19,245	1.1
Tonganoxie USD 464	3,684,608	2,204,914	15.6	1,999,066	17.8	205,848	2.2
Topeka USD 501	30,562,561	19,607,526	18.6	17,843,394	21.6	1,764,132	3
Triplains USD 275	323,981	0	13.9	0	13.9	0	0
Troy USD 429	846,088	412,219	21.6	387,021	22.8	25,198	1.3
Turner-Kansas City USD 202	9,053,413	6,889,260	18.4	6,492,393	21.8	396,867	3.4
Twin Valley USD 240	1,632,260	978,163	21.8	903,097	24.3	75,066	2.5
Udall USD 463	928,029	508,363	22.7	489,744	23.7	18,619	1
Ulysses USD 214	3,649,066	0	16.5	0	16.5	0	0
Uniontown USD 235	1,246,690	907,203	23.2	871,172	25.6	36,031	2.5
Valley Center USD 262	5,297,870	3,393,445	15.8	3,132,525	18	260,920	2.2
Valley Falls USD 338	1,056,443	701,013	22.1	674,388	23.8	26,625	1.7
Valley Heights USD 498	1,173,503	734,766	23.3	672,055	26.6	62,711	3.3
Vermillion USD 380	1,314,991	654,038	20.5	635,988	21.1	18,050	0.6
Victoria USD 432	739,614	0	19.6	0	19.6	0	0
Waconda USD 272	868,923	268,791	23.7	196,227	26.5	72,564	2.9
WaKeeney USD 208	1,002,148	0	16.3	0	16.3	0	0
Wallace County USD 241	566,166	0	18.8	0	18.8	0	0
Wamego USD 320	3,002,851	1,751,355	16.2	1,604,363	18.1	146,992	1.9
Washington County USD 108	1,006,913	290,675	23.7	184,639	27.2	106,036	3.5
Wellington USD 353	3,471,792	2,282,603	18	2,238,469	18.7	44,134	0.7
Wellsville USD 289	1,833,608	899,936	19.3	804,661	21.3	95,275	2
Weskan USD 242	357,775	58,395	30.2	16,955	34.4	41,440	4.2
West Elk USD 282	1,034,400	510,018	26.3	435,950	30.1	74,068	3.7
West Franklin USD 287	1,694,000	736,791	24.7	599,527	28.3	137,264	3.5
Western Plains USD 106	484,121	0	9.6	0	9.6	0	0
Wheatland USD 292	405,823	0	24.4	0	24.4	0	0
Wichita USD 259	111,369,465	62,374,720	19.1	54,559,901	22.1	7,814,819	3
Winfield USD 465	4,821,269	2,981,071	17.8	2,812,704	19.4	168,367	1.6
Woodson USD 366	1,261,137	518,182	23.7	420,995	26.8	97,187	3.1

Capital Outlay

The table below shows the following:

- **USD Name and Number**
- **Capital Outlay Raised by 5.837 Mills.** This is the amount the district would raise if its capital outlay levy was at the statewide average of 5.837 mills. (Note actual districts levies range from zero to eight mills.)
- **Old Formula**

- **Capital Outlay Aid.** This is the amount of state aid the district would have received under the previous formula upheld by the Kansas Supreme Court if it levied the statewide average of 5.837 mills. (Note that actual amount of aid the district would have received depends on its actual capital outlay levy, if any.)
- **Per Pupil.** This is the amount of money raised by the statewide average 5.837 mills plus state aid under the previous formula divided by the district's enrollment.

- **New Formula**
  - **Capital Outlay Aid.** This is the amount of aid the district would receive under the new formula if the district levied the statewide average of 5.837 mills. (The new formula was ruled unconstitutional by the Kansas Supreme Court.) The actual amount of state aid provided by the new formula in 2014-15, if any, was added to the school district's block grant for 2015-16 and 2015-17.
  - **Per Pupil.** This is the amount of money raised if the district levies the statewide average of 5.837 mills plus the amount the district would receive under the new formula, divided by the district's enrollment.
- **Difference.** The dollar amount per pupil the district would lose under the new formula compared to the previous formula, if any. Districts showing zero did not receive state aid under the previous formula because of their wealth per pupil.
- **Mill Levy Difference.** The additional mill levy required to replace state aid lost under the new formula if the district were levying the statewide average of 5.837.

USD Name	Capital Outlay Raised by 5.837 Mills	Old Formula		New Formula		Difference	Mill Levy Difference
		Capital Outlay Aid	Per Pupil	Capital Outlay Aid	Per Pupil		
Abilene USD 435	458,435	201,711	420	119,193	368	-53	1.05
Altoona-Midway USD 387	133,374	0	637	0	637	0	0.00
Andover USD 385	1,665,740	716,268	421	433,092	371	-50	0.99
Anthony-Harper USD 361	650,306	0	767	0	767	0	0.00
Argonia USD 359	84,520	5,071	540	0	509	-31	0.35
Arkansas City USD 470	495,471	312,147	292	227,917	261	-30	0.99
Ashland USD 220	152,869	0	786	0	786	0	0.00
Atchison County USD 377	285,004	25,650	536	0	491	-44	0.53
Atchison USD 409	448,292	201,732	411	125,522	363	-48	0.99
Attica USD 511	90,026	0	580	0	580	0	0.00
Auburn Washburn USD 437	2,645,801	449,786	523	0	447	-76	0.99
Augusta USD 402	478,656	268,047	344	186,676	306	-37	0.99
Baldwin City USD 348	445,517	164,841	457	84,648	397	-60	1.05
Barber County North USD 254	386,519	0	876	0	876	0	0.00
Barnes USD 223	207,945	0	610	0	610	0	0.00
Basehor-Linwood USD 458	735,203	286,729	440	161,745	387	-54	0.99
Baxter Springs USD 508	142,783	98,520	245	72,819	219	-26	1.05
Belle Plaine USD 357	126,946	72,359	332	50,778	296	-36	0.99
Beloit USD 273	310,105	74,425	501	21,707	432	-69	0.99
Blue Valley USD 229	14,507,514	0	679	0	679	0	0.00
Blue Valley-Randolph USD 384	109,309	0	607	0	607	0	0.00
Bluestem USD 205	201,559	52,405	500	16,125	429	-71	1.05
Bonner Springs USD 204	916,259	284,040	475	128,276	413	-62	0.99
Brewster USD 314	85,410	0	769	0	769	0	0.00
Bucklin USD 459	182,073	0	812	0	812	0	0.00
Buhler USD 313	888,559	195,483	510	44,428	439	-71	0.99
Burlingame USD 454	66,834	37,427	346	25,397	306	-40	1.05
Burlington USD 244	2,322,255	0	2,829	0	2,829	0	0.00
Burrton USD 369	105,031	14,704	531	0	466	-65	0.82

USD Name	Capital Outlay Raised by 5.837 Mills	Old Formula Capital Outlay Aid	Old Formula Per Pupil	New Formula Capital Outlay Aid	New Formula Per Pupil	Difference	Mill Levy Difference
Caldwell USD 360	104,275	21,898	511	4,171	439	-72	0.99
Caney Valley USD 436	190,256	95,128	384	60,882	338	-46	1.05
Canton-Galva USD 419	185,993	9,300	546	0	520	-26	0.29
Cedar Vale USD 285	45,230	20,806	404	13,117	357	-47	0.99
Central Heights USD 288	143,163	71,581	383	45,812	337	-46	1.05
Central Plains USD 112	609,611	0	1,234	0	1,234	0	1.05
Central USD 462	79,897	39,949	386	25,567	340	-46	0.00
Centre USD 397	132,500	62,275	403	38,425	354	-49	1.05
Chanute USD 413	434,455	225,917	370	152,059	329	-41	0.99
Chapman USD 473	419,247	104,812	500	33,540	432	-68	0.99
Chase County USD 284	254,700	0	739	0	739	0	0.00
Chase-Raymond USD 401	154,902	0	942	0	942	0	0.00
Chautauqua County USD 286	134,169	40,251	486	16,100	419	-67	1.05
Cheney USD 268	178,708	94,715	360	64,335	320	-40	0.99
Cherokee USD 247	176,198	70,479	437	40,525	384	-53	0.99
Cherryvale-Thayer USD 447	150,352	102,239	281	72,169	248	-33	1.17
Chetopa-St. Paul USD 505	88,414	53,049	312	38,018	279	-33	0.99
Cheylin USD 103	257,587	0	1,880	0	1,880	0	0.00
Cimarron-Ensign USD 102	258,838	64,710	503	18,119	431	-72	1.05
Circle USD 375	1,004,029	20,081	544	0	533	-11	0.12
Clay Center USD 379	456,257	159,690	461	82,126	403	-58	0.99
Clearwater USD 264	347,567	142,503	433	83,416	380	-52	0.99
Clifton-Clyde USD 224	155,736	14,016	541	0	496	-45	0.53
Coffeyville USD 445	749,742	119,959	524	0	452	-72	0.93
Colby USD 315	431,177	51,741	535	0	478	-57	0.70
Columbus USD 493	343,633	113,399	469	54,981	409	-60	0.99
Concordia USD 333	285,882	128,647	408	80,047	360	-48	0.00
Conway Springs USD 356	121,788	60,894	380	40,190	337	-43	0.99
Copeland USD 476	110,253	0	1,070	0	1,070	0	0.99
Crest USD 479	94,897	10,439	533	0	480	-53	0.00
Cunningham USD 332	387,413	0	2,455	0	2,455	0	0.64
De Soto USD 232	2,404,660	793,538	474	360,699	410	-64	0.00
Deerfield USD 216	268,078	0	1,361	0	1,361	0	1.05
Derby USD 260	2,292,351	756,476	473	343,853	409	-64	0.00
Dexter USD 471	45,217	18,087	437	10,400	384	-53	1.05
Dighton USD 482	308,435	0	1,329	0	1,329	0	0.99
Dodge City USD 443	1,210,783	738,577	305	532,744	272	-32	0.00
Doniphan West USD 111	303,692	0	952	0	952	0	0.99
Douglass USD 396	148,485	83,151	339	57,909	302	-37	0.00
Durham-Hillsboro-Lehigh USD 410	208,117	58,273	488	22,893	423	-65	0.99
Easton USD 449	199,114	77,655	446	41,814	389	-58	0.99
El Dorado USD 490	949,676	66,477	540	0	505	-35	1.05
Elk Valley USD 283	71,424	4,285	541	0	510	-31	0.41
Elkhart USD 218	382,861	103,372	492	38,286	426	-66	0.35
Ell-Saline USD 307	126,019	60,489	392	39,066	347	-45	0.99
Ellinwood USD 355	242,658	0	586	0	586	0	0.00
Ellis USD 388	217,430	6,523	545	0	529	-16	0.18
Ellsworth USD 327	237,506	59,377	501	19,000	433	-68	0.99
Emporia USD 253	1,004,762	532,524	360	361,714	320	-40	0.99
Erie-Galesburg USD 101	209,063	56,447	496	18,816	426	-70	0.99

USD Name	Capital Outlay Raised by 5.837 Mills	Old Formula Capital Outlay Aid	Old Formula Per Pupil	New Formula Capital Outlay Aid	New Formula Per Pupil	Difference	Mill Levy Difference
Eudora USD 491	336,655	191,894	332	134,662	296	-36	1.05
Eureka USD 389	181,366	81,615	413	48,969	362	-51	0.99
Fairfield USD 310	234,737	0	855	0	855	0	1.05
Flinthills USD 492	100,850	31,264	479	14,119	417	-62	0.00
Fort Scott USD 234	434,174	230,112	365	151,961	322	-43	0.99
Fowler USD 225	88,088	0	570	0	570	0	1.05
Fredonia USD 484	236,680	73,371	476	33,135	414	-62	0.00
Frontenac USD 249	145,849	94,802	275	70,007	247	-28	0.99
Ft. Larned USD 495	318,419	101,894	478	44,579	413	-65	0.99
Ft. Leavenworth USD 207	12,715	11,698	14	9,536	13	-1	1.05
Galena USD 499	98,461	70,892	213	54,154	192	-21	0.99
Garden City USD 457	2,026,457	932,170	410	567,408	360	-51	0.99
Gardner-Edgerton USD 231	1,449,513	681,271	398	434,854	352	-46	1.05
Garnett USD 365	398,044	107,472	495	39,804	428	-66	0.99
Geary County Schools USD 475	1,196,898	813,891	248	610,418	223	-25	0.99
Girard USD 248	207,353	118,191	332	82,941	296	-36	0.99
Goddard USD 265	1,389,578	666,998	394	430,769	349	-45	0.99
Goessel USD 411	77,782	35,002	408	21,779	361	-48	0.99
Golden Plains USD 316	91,267	7,301	542	0	502	-40	0.99
Goodland USD 352	428,344	102,803	508	25,701	434	-74	0.47
Graham County USD 281	318,356	0	814	0	814	0	1.05
Great Bend USD 428	841,500	387,090	407	235,620	357	-50	0.00
Greeley County USD 200	186,006	0	761	0	761	0	1.05
Grinnell USD 291	154,006	0	1,867	0	1,867	0	0.00
Halstead USD 440	228,689	96,049	426	57,172	375	-51	0.00
Hamilton USD 390	54,773	0	622	0	622	0	0.99
Haven USD 312	391,892	78,378	518	7,838	440	-78	0.00
Haviland USD 474	113,132	0	1,117	0	1,117	0	1.05
Hays USD 489	1,810,524	0	635	0	635	0	0.00
Haysville USD 261	792,528	538,919	256	396,264	229	-27	0.00
Healy USD 468	91,570	0	1,351	0	1,351	0	1.05
Herington USD 487	117,285	59,815	380	38,704	335	-45	0.00
Hesston USD 460	243,692	99,914	431	58,486	379	-52	1.05
Hiawatha USD 415	506,204	0	605	0	605	0	0.99
Hodgeman County USD 227	323,069	0	1,126	0	1,126	0	0.00
Hoisington USD 431	276,190	69,047	497	22,095	430	-68	0.00
Holcomb USD 363	1,017,360	0	1,067	0	1,067	0	0.99
Holton USD 336	246,485	138,032	344	93,664	304	-40	0.00
Hoxie Community USD 412	236,376	0	697	0	697	0	1.05
Hugoton USD 210	926,451	0	875	0	875	0	0.00
Humboldt USD 258	170,887	93,988	347	64,937	309	-38	0.00
Hutchinson USD 308	1,198,086	611,024	374	407,349	332	-42	0.99
Independence USD 446	584,688	245,569	428	146,172	377	-51	0.99
Ingalls USD 477	146,364	0	645	0	645	0	0.99
Inman USD 448	193,322	28,998	529	0	460	-69	0.00
Iola USD 257	296,347	157,064	359	106,685	319	-40	0.88
Jayhawk USD 346	187,950	58,265	479	26,313	416	-62	0.99
Jefferson County North USD 339	104,364	53,225	375	35,484	333	-42	0.99
Jefferson West USD 340	217,117	104,216	391	67,306	346	-45	0.99
Kansas City USD 500	3,891,922	2,374,072	305	1,712,446	273	-32	0.99

USD Name	Capital Outlay Raised by 5.837 Mills	Old Formula Capital Outlay Aid	Old Formula Per Pupil	New Formula Capital Outlay Aid	New Formula Per Pupil	Difference	Mill Levy Difference
Kaw Valley USD 321	1,730,699	0	1,543	0	1,543	0	0.99
Kingman - Norwich USD 331	392,454	86,340	511	19,623	439	-71	0.00
Kinsley-Offerle USD 347	149,933	25,489	526	0	450	-76	0.99
Kiowa County USD 422	395,958	0	1,186	0	1,186	0	0.99
Kismet-Plains USD 483	477,868	0	683	0	683	0	0.00
Labette County USD 506	306,419	177,723	325	125,632	290	-35	0.00
LaCrosse USD 395	159,424	0	548	0	548	0	0.99
Lakin USD 215	676,634	0	1,054	0	1,054	0	0.00
Lansing USD 469	682,034	327,376	398	204,610	350	-48	0.00
Lawrence USD 497	5,905,126	236,205	543	0	522	-21	1.05
Leavenworth USD 453	1,062,735	467,603	420	276,311	368	-53	0.23
Lebo-Waverly USD 243	155,509	54,428	464	26,436	402	-62	1.05
Leoti USD 467	240,680	0	594	0	594	0	1.05
LeRoy-Gridley USD 245	138,825	0	648	0	648	0	0.00
Lewis USD 502	100,977	0	966	0	966	0	0.00
Liberal USD 480	974,995	565,497	326	399,748	291	-35	0.00
Lincoln USD 298	139,214	30,627	510	6,961	439	-71	0.99
Little River USD 444	228,774	0	711	0	711	0	0.99
Logan USD 326	100,280	0	658	0	658	0	0.00
Louisburg USD 416	643,948	173,866	492	64,395	426	-66	0.00
Lyndon USD 421	115,163	50,672	415	31,094	366	-49	0.99
Lyons USD 405	236,071	101,511	425	59,018	372	-54	0.99
Macksville USD 351	231,120	0	959	0	959	0	1.05
Madison-Virgil USD 386	95,048	20,911	507	4,752	437	-71	0.00
Maize USD 266	2,173,191	847,545	441	478,102	387	-54	0.99
Manhattan-Ogden USD 383	3,471,440	0	571	0	571	0	0.99
Marais des Cygnes Valley USD 456	95,329	27,645	483	11,439	420	-64	0.00
Marion-Florence USD 408	183,703	53,274	488	20,207	420	-68	0.99
Marmaton Valley USD 256	106,482	29,815	493	10,648	424	-69	1.05
Marysville USD 364	429,837	0	607	0	607	0	1.05
McLouth USD 342	173,095	57,121	470	27,695	410	-60	0.00
McPherson USD 418	1,103,368	121,370	537	0	484	-53	0.99
Meade USD 226	381,109	0	962	0	962	0	0.64
Mill Creek Valley USD 329	221,207	22,121	537	0	488	-49	0.00
Minneola USD 219	125,155	8,761	539	0	504	-35	0.58
Mission Valley USD 330	202,317	34,394	521	0	446	-76	0.41
Montezuma USD 371	111,930	15,670	528	0	463	-65	0.99
Morris County USD 417	332,412	46,538	533	0	468	-65	0.82
Moscow USD 209	340,877	0	1,788	0	1,788	0	0.82
Moundridge USD 423	236,252	0	582	0	582	0	0.00
Mulvane USD 263	614,380	202,746	467	98,301	408	-60	0.00
Nemaha Central USD 115	371,953	0	681	0	681	0	0.99
Neodesha USD 461	153,166	84,241	350	58,203	312	-38	0.00
Ness City USD 303	352,475	0	1,199	0	1,199	0	0.99
Newton USD 373	873,141	436,570	386	279,405	339	-46	0.00
Nickerson USD 309	396,162	130,733	474	59,424	410	-64	1.05
North Jackson USD 335	105,983	47,692	409	29,675	361	-48	1.05
North Lyon County USD 251	502,867	0	1,238	0	1,238	0	0.99
North Ottawa County USD 239	205,211	73,876	461	36,938	400	-61	0.00
Northeast USD 246	105,022	59,862	339	40,959	300	-39	1.05

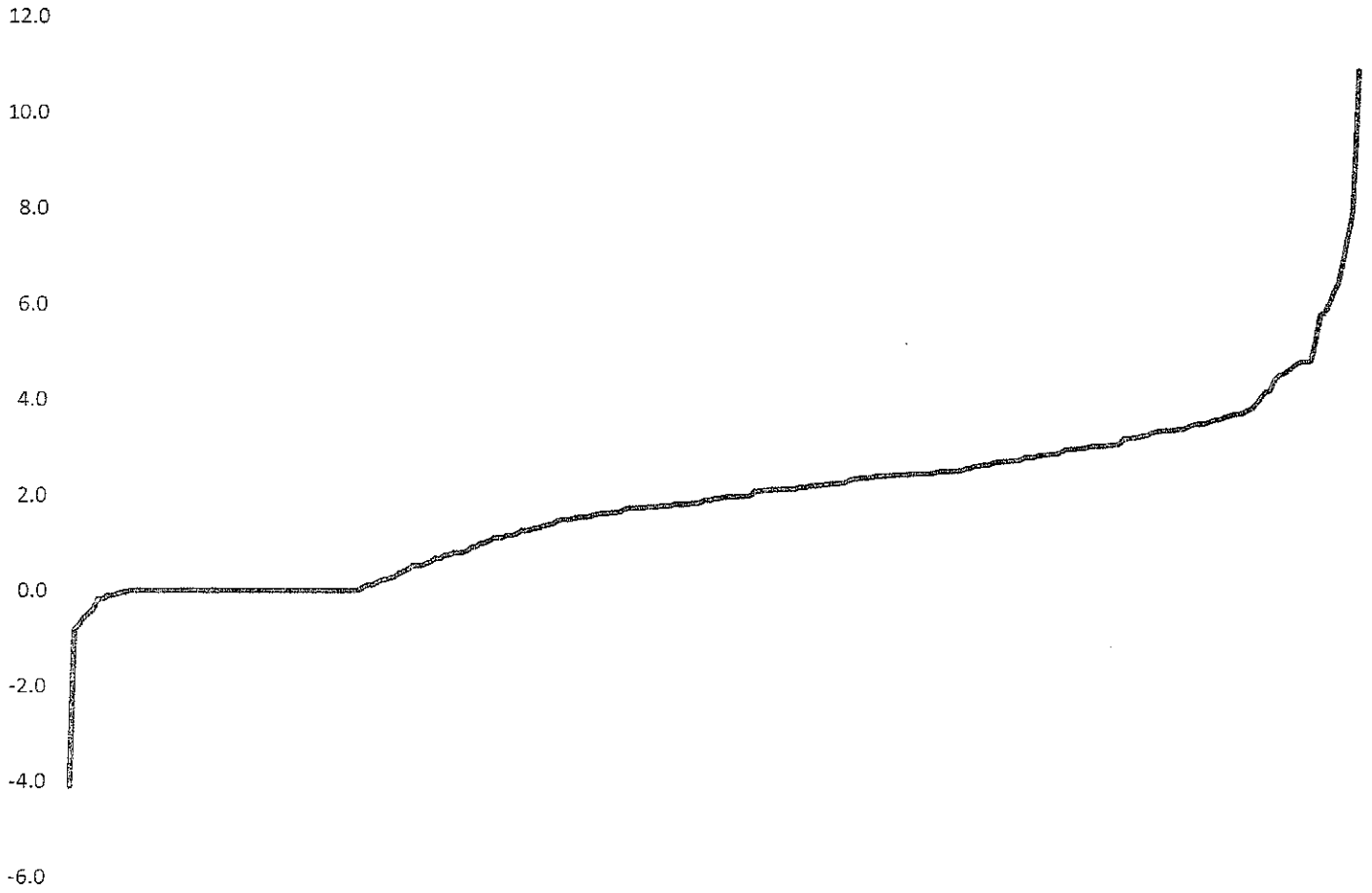
USD Name	Capital Outlay Raised by 5.837 Mills	Old Formula Capital Outlay Aid	Old Formula Per Pupil	New Formula Capital Outlay Aid	New Formula Per Pupil	Difference	Mill Levy Difference
Northern Valley USD 212	86,695	5,202	541	0	510	-31	1.05
Norton Community USD 211	258,969	75,101	485	31,076	421	-64	0.35
Oakley USD 274	391,043	0	1,068	0	1,068	0	0.99
Oberlin USD 294	227,084	0	684	0	684	0	0.00
Olathe USD 233	10,432,464	3,025,415	488	1,147,571	420	-68	0.00
Onaga-Havensville-Wheaton USD 322	118,568	32,013	495	11,857	428	-66	1.05
Osage City USD 420	156,421	79,775	374	53,183	332	-42	0.99
Osawatomie USD 367	249,486	142,207	334	99,795	298	-36	0.99
Osborne County USD 392	135,444	14,899	537	0	484	-53	0.99
Oskaloosa USD 341	150,025	69,011	410	42,007	359	-51	0.64
Oswego USD 504	71,727	48,057	256	35,864	230	-26	1.05
Otis-Bison USD 403	171,194	0	743	0	743	0	0.99
Ottawa USD 290	683,495	307,573	412	191,378	364	-48	0.00
Oxford USD 358	100,257	45,116	412	28,072	364	-48	0.99
Palco USD 269	251,772	0	2,329	0	2,329	0	0.99
Paola USD 368	750,730	202,697	494	75,073	428	-66	0.00
Paradise USD 399	192,361	0	1,633	0	1,633	0	0.99
Parsons USD 503	300,393	156,204	373	102,134	329	-44	0.00
Pawnee Heights USD 496	87,948	1,759	547	0	536	-11	1.05
Peabody-Burns USD 398	157,609	0	621	0	621	0	0.12
Perry USD 343	336,880	60,638	524	0	444	-80	0.00
Phillipsburg USD 325	167,678	75,455	411	46,950	363	-48	1.05
Pike Valley USD 426	98,552	10,841	532	0	480	-53	0.99
Piper-Kansas City USD 203	929,223	92,922	539	0	490	-49	0.64
Pittsburg USD 250	816,854	367,584	412	228,719	364	-48	0.58
Plainville USD 270	388,850	0	1,052	0	1,052	0	0.99
Pleasanton USD 344	77,388	44,111	337	30,181	298	-39	0.00
Prairie Hills USD 113	503,051	160,976	611	0	463	-148	1.05
Prairie View USD 362	895,234	0	1,031	0	1,031	0	1.87
Pratt USD 382	489,208	107,626	510	24,460	439	-71	0.00
Pretty Prairie USD 311	98,075	31,384	475	14,711	414	-61	0.99
Quinter USD 293	155,223	1,552	547	0	542	-5	0.99
Rawlins County USD 105	161,194	12,895	538	0	498	-40	0.06
Remington-Whitewater USD 206	255,098	12,755	546	0	520	-26	0.47
Renwick USD 267	640,974	224,341	462	115,375	404	-58	0.29
Republic County USD 109	242,472	12,124	541	0	516	-26	0.99
Riley County USD 378	247,183	71,683	486	29,662	422	-64	0.29
Riverside USD 114	188,441	82,914	421	48,995	368	-53	0.99
Riverton USD 404	208,042	93,619	413	56,171	361	-51	1.05
Rock Creek USD 323	269,914	113,364	425	67,478	374	-51	1.05
Rock Hills USD 107	201,432	0	721	0	721	0	0.99
Rolla USD 217	292,416	0	1,584	0	1,584	0	0.00
Rose Hill USD 394	363,497	199,923	351	134,494	311	-41	0.00
Royal Valley USD 337	168,880	101,328	310	72,618	277	-33	1.05
Rural Vista USD 481	171,990	0	591	0	591	0	0.99
Salina USD 305	2,526,244	808,398	476	353,674	411	-65	0.00
Santa Fe Trail USD 434	274,559	126,297	403	79,622	356	-47	0.00
Satanta USD 507	744,055	0	2,535	0	2,535	0	1.05
Scott County USD 466	587,427	0	646	0	646	0	0.99
Seaman USD 345	1,317,651	448,001	469	210,824	406	-63	0.00

USD Name	Capital Outlay Raised by 5.837 Mills	Old Formula Capital Outlay Aid	Old Formula Per Pupil	New Formula Capital Outlay Aid	New Formula Per Pupil	Difference	Mill Levy Difference
Sedgwick USD 439	97,381	57,455	320	40,900	286	-34	0.00
Shawnee Heights USD 450	1,116,407	435,399	443	245,610	389	-54	1.05
Shawnee Mission USD 512	17,279,679	0	658	0	658	0	0.99
Silver Lake USD 372	178,701	87,563	387	57,184	343	-44	0.99
Skyline USD 438	177,384	33,703	520	1,774	441	-79	0.00
Smith Center USD 237	169,012	33,802	519	3,380	441	-78	0.99
Smoky Valley USD 400	354,892	95,821	492	35,489	426	-66	1.05
Solomon USD 393	128,367	33,375	496	11,553	429	-67	1.05
South Barber USD 255	619,181	0	2,752	0	2,752	0	0.99
South Brown County USD 430	155,376	69,919	413	41,951	362	-51	0.99
South Central USD 300	356,651	0	1,143	0	1,143	0	0.00
South Haven USD 509	57,206	22,310	443	12,585	389	-54	1.05
Southeast Of Saline USD 306	377,543	3,775	546	0	541	-5	0.99
Southern Cloud USD 334	122,918	3,688	546	0	530	-16	0.06
Southern Lyon County USD 252	221,411	39,854	520	2,214	445	-75	0.18
Spearville USD 381	130,489	36,537	493	13,049	424	-69	0.99
Spring Hill USD 230	848,597	407,327	396	254,579	347	-48	1.05
St. Francis USD 297	172,167	0	622	0	622	0	1.05
St. John-Hudson USD 350	250,688	0	727	0	727	0	0.00
Stafford USD 349	128,683	12,868	538	0	489	-49	0.00
Stanton County USD 452	471,132	0	1,108	0	1,108	0	0.58
Sterling USD 376	164,668	64,221	440	36,227	386	-54	0.00
Stockton USD 271	174,349	0	596	0	596	0	0.99
Sublette USD 374	659,961	0	1,352	0	1,352	0	0.00
Sylvan Grove USD 299	131,278	0	593	0	593	0	0.00
Syracuse USD 494	256,093	15,366	542	0	512	-31	0.00
Thunder Ridge USD 110	100,870	14,122	527	0	463	-65	0.35
Tonganoxie USD 464	553,050	243,342	418	149,323	368	-49	0.82
Topeka USD 501	3,440,449	1,685,820	386	1,100,944	342	-44	0.99
Triplains USD 275	136,446	0	2,007	0	2,007	0	0.99
Troy USD 429	117,360	35,208	481	15,257	418	-63	0.00
Turner-Kansas City USD 202	685,080	438,451	283	321,988	254	-29	0.99
Twin Valley USD 240	174,863	76,940	417	47,213	367	-49	0.99
Udall USD 463	108,066	41,065	451	21,613	392	-59	0.99
Ulysses USD 214	1,293,624	0	754	0	754	0	1.05
Uniontown USD 235	85,521	51,313	315	36,774	281	-33	0.00
Valley Center USD 262	702,668	344,307	387	224,854	343	-44	0.99
Valley Falls USD 338	93,759	48,755	369	32,816	328	-41	0.99
Valley Heights USD 498	109,859	51,634	397	32,958	351	-46	0.99
Vermillion USD 380	187,973	58,272	475	26,316	414	-62	0.99
Victoria USD 432	219,815	0	782	0	782	0	0.99
Waconda USD 272	148,095	11,848	539	0	499	-40	0.00
WaKeeney USD 208	358,801	0	969	0	969	0	0.47
Wallace County USD 241	176,024	0	949	0	949	0	0.00
Wamego USD 320	449,778	188,907	427	112,444	376	-51	0.00
Washington County USD 108	176,662	10,600	544	0	514	-31	0.99
Wellington USD 353	385,287	196,496	373	130,997	331	-42	0.35
Wellsville USD 289	281,970	87,411	482	36,656	415	-66	0.99
Weskan USD 242	57,815	0	604	0	604	0	1.05
West Elk USD 282	116,204	36,023	479	16,269	417	-62	0.00

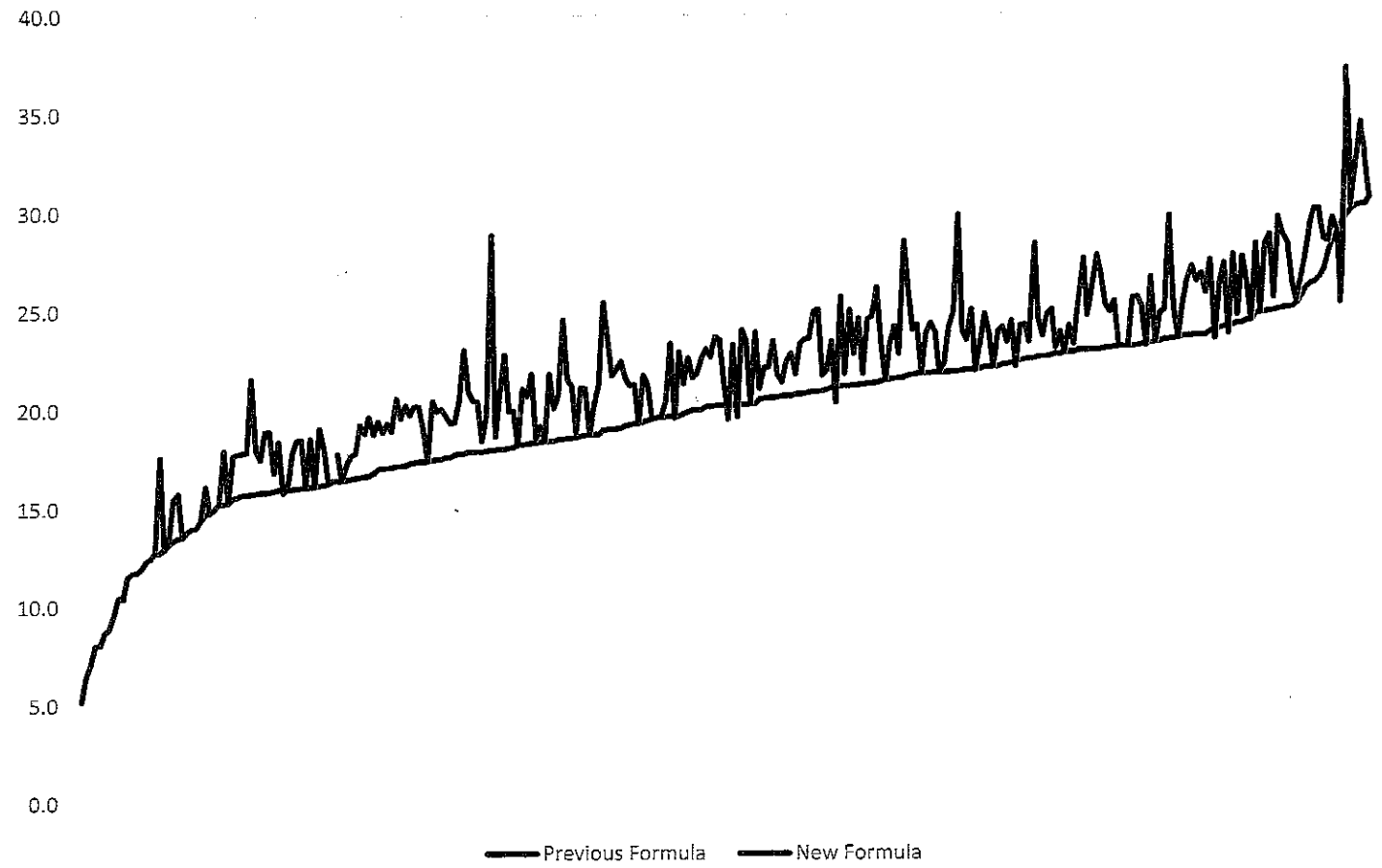
USD Name	Capital Outlay Raised by 5.837 Mills	Old Formula		New Formula		Difference	Mill Levy Difference
		Capital Outlay Aid	Per Pupil	Capital Outlay Aid	Per Pupil		
West Franklin USD 287	225,803	54,193	506	13,548	432	-73	0.99
Western Plains USD 106	293,789	0	2,490	0	2,490	0	1.05
Wheatland USD 292	96,976	0	911	0	911	0	0.00
Wichita USD 259	15,008,757	5,853,415	441	3,301,927	387	-54	0.00
Winfield USD 465	604,146	277,907	402	175,202	355	-47	0.99
Woodson USD 366	183,144	38,460	515	5,494	438	-77	0.99

Charts

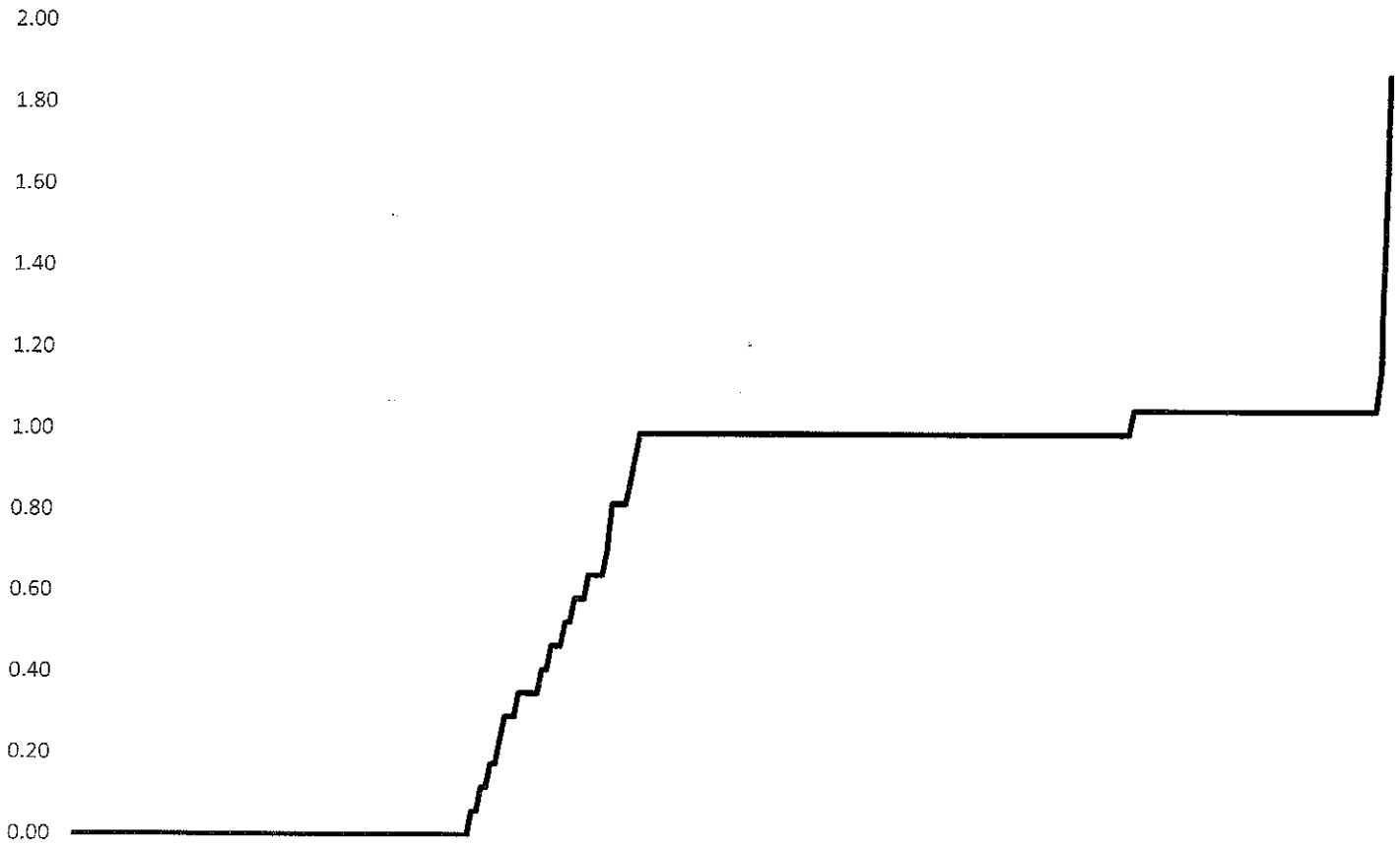
Range in Mill Levies Required to Fund 2016 Legal Local Option Budget: Change from Previous to New Formula



Mill Levies Required to Fund 2015-16 Legal Local Option Budget



Range in Loss in Per Pupil Capital Outlay Funding at 5.837 Mills Under New Aid Formula

Range in Mill Levies Required to Replace Capital Outlay State Aid Under New Formula

(At statewide average of 5.837 mills)