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OF SCHOOL BOARDS**

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Testimony before the
Senate Committee on Ways and Means
on
SB 71 - Local Option Budget State Aid Calculation

by

Mark Tallman, Associate Executive Director

January 29, 2015

Mr. Chairman, Members of the Committee:

Thank you for the opportunity to testify on [SB 71](#). KASB opposes this bill.

First, as we understand the analysis of the bill by the Kansas State Department of Education, it would reduce Local Option Budget state aid for school districts by \$39.1 million in the current year. This is approximately 8 percent of LOB state aid and 3.7 percent of adopted Local Option Budgets.

Second, the bill would take effect this year after school budgets are already set and mill levies in place. KASB supports Governor Brownback's budget recommendation to fund these obligations for the current year. This would result in a reduction in operating revenues to most school districts.

Third, the bill would only impose this reduction on the 81.2 percent of districts that receive LOB state aid. This means it would only affect the less wealthy districts in the state. Furthermore, the least wealthy districts (in terms of assessed valuation per pupil), which receive the highest percentage of state aid, would have the largest reduction.

I have attached a spreadsheet from KSDE showing the impact of this bill, but added a column showing the reduction under [SB 71](#) as a percentage of the district's LOB. Although the average reduction is 3.7 percent of LOB, the individual district reductions range from as much as 7 percent to a low of zero. These disparities are certainly contrary to the concept of equalization, which is a core principle required by the Kansas Supreme Court. We believe the Governor's and Legislature's action last session was to fund the formula.

Fourth, districts adopted their budgets in compliance with state law. The Legislature would certainly be willing and entitled to reduce funding if the formula had resulted in a lower amount. School districts should not be penalized mid-year because the amount generated by the formula was higher.

Thank you for your consideration.

Senate Ways and Means Committee

Date: 02-03-2015

Attachment #: 2

USD No.	County	District	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	State Aid
			2014-15 LOB Budget	2014-15 LOB Aid Rates	2014-15 LOB State Aid (Col 1 x Col 2)	Proposed Aid Rate	Proposed State Aid (Col 1 x Col 4)	State Aid Decrease (Col 3 - Col 5)	Decrease
									As Percent
									of LOB
256	Allen	Marmaton Valley	863,200	0.4994	431,082	0.4617	398,534	32,548	3.8%
257	Allen	Iola	3,168,063	0.6540	2,071,913	0.6279	1,989,250	82,663	2.6%
258	Allen	Humboldt	1,538,747	0.6751	1,038,808	0.6507	1,001,218	37,590	2.4%
365	Anderson	Garnett	2,548,613	0.4773	1,216,453	0.4379	1,116,083	100,370	3.9%
479	Anderson	Crest	440,000	0.4053	178,332	0.3606	158,650	19,682	4.5%
377	Atchison	Atchison Co Comm Schools	1,682,281	0.3354	564,237	0.2853	480,014	84,223	5.0%
409	Atchison	Atchison Public Schools	3,601,866	0.5763	2,075,755	0.5444	1,960,831	114,925	3.2%
254	Barber	Barber County North	1,220,088	0.0000	0	0.0000	0	0	0.0%
255	Barber	South Barber	691,974	0.0000	0	0.0000	0	0	0.0%
355	Barton	Ellinwood Public Schools	1,137,326	0.0899	102,246	0.0214	24,300	77,946	6.9%
428	Barton	Great Bend	6,630,999	0.5809	3,851,947	0.5494	3,642,888	209,059	3.2%
431	Barton	Hoisington	1,756,913	0.4287	753,189	0.3856	677,523	75,666	4.3%
234	Bourbon	Fort Scott	3,833,600	0.6507	2,494,524	0.6244	2,393,790	100,734	2.6%
235	Bourbon	Uniontown	1,258,903	0.7204	906,914	0.6993	880,383	26,531	2.1%
415	Brown	Hiawatha	2,151,317	0.1266	272,357	0.0608	130,860	141,497	6.6%
430	Brown	South Brown County	1,676,803	0.6262	1,050,014	0.5980	1,002,759	47,255	2.8%
205	Butler	Bluestem	1,454,653	0.4102	596,699	0.3658	532,102	64,596	4.4%
206	Butler	Remington-Whitewater	1,370,148	0.2910	398,713	0.2376	325,572	73,141	5.3%
375	Butler	Circle	3,628,840	0.1825	662,263	0.1209	438,734	223,529	6.2%
385	Butler	Andover	9,754,385	0.5862	5,718,020	0.5550	5,413,933	304,087	3.1%
394	Butler	Rose Hill Public Schools	3,174,409	0.6760	2,145,900	0.6516	2,068,468	77,432	2.4%
396	Butler	Douglass Public Schools	1,672,244	0.6843	1,144,317	0.6605	1,104,508	39,809	2.4%
402	Butler	Augusta	4,351,345	0.6837	2,975,015	0.6599	2,871,340	103,674	2.4%
490	Butler	El Dorado	4,103,590	0.2581	1,059,137	0.2022	829,706	229,431	5.6%
492	Butler	Flinthills	764,723	0.4896	374,408	0.4512	345,012	29,396	3.8%
284	Chase	Chase County	1,013,047	0.0063	6,382	0.0000	0	6,382	0.6%
285	Chautauqua	Cedar Vale	380,000	0.5210	197,980	0.4850	184,291	13,689	3.6%
286	Chautauqua	Chautauqua Co Community	1,043,225	0.4404	459,436	0.3983	415,524	43,912	4.2%
404	Cherokee	Riverton	1,874,038	0.5798	1,086,567	0.5482	1,027,334	59,233	3.2%
493	Cherokee	Columbus	2,492,715	0.5011	1,249,099	0.4636	1,155,519	93,581	3.8%
499	Cherokee	Galena	2,133,295	0.8265	1,763,168	0.8134	1,735,230	27,938	1.3%
508	Cherokee	Baxter Springs	2,270,000	0.7895	1,792,165	0.7736	1,756,078	36,087	1.6%
103	Cheyenne	Cheylin	512,363	0.0000	0	0.0000	0	0	0.0%
297	Cheyenne	St Francis Comm Sch	770,468	0.1690	130,209	0.1064	81,990	48,219	6.3%
219	Clark	Minneola	700,185	0.1665	116,581	0.1037	72,634	43,946	6.3%
220	Clark	Ashland	613,356	0.0000	0	0.0000	0	0	0.0%
379	Clay	Clay Center	2,913,785	0.5261	1,532,942	0.4904	1,428,920	104,022	3.6%
333	Cloud	Concordia	2,392,199	0.5839	1,396,805	0.5526	1,321,919	74,886	3.1%
334	Cloud	Southern Cloud	739,040	0.2310	170,718	0.1731	127,904	42,814	5.8%
243	Coffey	Lebo-Waverly	1,280,095	0.5396	690,739	0.5050	646,402	44,337	3.5%
244	Coffey	Burlington	2,080,859	0.0000	0	0.0000	0	0	0.0%
245	Coffey	LeRoy-Gridley	684,058	0.0000	0	0.0000	0	0	0.0%
300	Comanche	Comanche County	955,433	0.0000	0	0.0000	0	0	0.0%
462	Cowley	Central	919,453	0.6364	585,140	0.6090	559,942	25,198	2.7%
463	Cowley	Udall	934,055	0.5555	518,868	0.5220	487,574	31,294	3.4%
465	Cowley	Winfield	4,933,457	0.6141	3,029,636	0.5851	2,886,465	143,171	2.9%
470	Cowley	Arkansas City	6,249,163	0.7304	4,564,389	0.7101	4,437,690	126,699	2.0%
471	Cowley	Dexter	418,800	0.5653	236,748	0.5325	223,015	13,733	3.3%
246	Crawford	Northeast	1,388,282	0.6994	970,964	0.6767	939,473	31,491	2.3%
247	Crawford	Cherokee	1,673,906	0.6084	1,018,404	0.5790	969,123	49,281	2.9%
248	Crawford	Girard	2,404,797	0.6978	1,678,067	0.6751	1,623,404	54,663	2.3%
249	Crawford	Frontenac Public Schools	2,060,993	0.7612	1,568,828	0.7432	1,531,819	37,009	1.8%
250	Crawford	Pittsburg	6,358,129	0.5790	3,681,357	0.5473	3,479,697	201,659	3.2%
294	Decatur	Oberlin	901,889	0.0760	68,544	0.0064	5,794	62,749	7.0%
393	Dickinson	Solomon	865,525	0.4190	362,655	0.3753	324,802	37,853	4.4%
435	Dickinson	Abilene	3,087,002	0.5714	1,763,913	0.5391	1,664,302	99,611	3.2%
473	Dickinson	Chapman	2,495,678	0.4249	1,060,414	0.3816	952,395	108,018	4.3%
481	Dickinson	Rural Vista	886,885	0.2194	194,583	0.1607	142,485	52,097	5.9%
487	Dickinson	Herington	1,200,000	0.6191	742,920	0.5905	708,544	34,376	2.9%

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	
					2014-15 LOB		Proposed	State Aid	State Aid
			2014-15 LOB	2014-15 LOB	State Aid	Proposed	Proposed	Decrease	Decrease
USD No.	County	District	Budget	Aid Rates	(Col 1 x Col 2)	Aid Rate	(Col 1 x Col 4)	(Col 3 - Col 5)	As Percent
									of LOB
111	Doniphan	Doniphan West Schools	1,000,000	0.0000	0	0.0000	0	0	0.0%
114	Doniphan	Riverside	1,465,000	0.5635	825,528	0.5306	777,338	48,189	3.3%
429	Doniphan	Troy Public Schools	850,000	0.4972	422,620	0.4594	390,468	32,152	3.8%
348	Douglas	Baldwin City	2,841,399	0.5186	1,473,550	0.4824	1,370,649	102,901	3.6%
491	Douglas	Eudora	3,172,814	0.6880	2,182,896	0.6645	2,108,488	74,408	2.3%
497	Douglas	Lawrence	23,686,817	0.2506	5,935,916	0.1941	4,598,653	1,337,264	5.6%
347	Edwards	Kinsley-Offerle	1,076,585	0.3479	374,544	0.2988	321,657	52,887	4.9%
502	Edwards	Lewis	360,000	0.0000	0	0.0000	0	0	0.0%
282	Elk	West Elk	1,053,964	0.4581	482,821	0.4173	439,826	42,995	4.1%
283	Elk	Elk Valley	505,011	0.3738	188,773	0.3266	164,938	23,836	4.7%
388	Ellis	Ellis	1,010,365	0.1755	177,319	0.1134	114,584	62,735	6.2%
432	Ellis	Victoria	738,401	0.0000	0	0.0000	0	0	0.0%
489	Ellis	Hays	5,884,744	0.0748	440,179	0.0051	30,119	410,060	7.0%
112	Ellsworth	Central Plains	1,301,981	0.0000	0	0.0000	0	0	0.0%
327	Ellsworth	Ellsworth	1,498,000	0.4307	645,189	0.3878	580,970	64,218	4.3%
363	Finney	Holcomb	2,150,000	0.0000	0	0.0000	0	0	0.0%
457	Finney	Garden City	15,900,000	0.6060	9,635,400	0.5764	9,164,379	471,021	3.0%
381	Ford	Spearville	886,017	0.4422	391,797	0.4002	354,621	37,175	4.2%
443	Ford	Dodge City	16,408,181	0.7145	11,723,645	0.6930	11,371,323	352,322	2.1%
459	Ford	Bucklin	625,000	0.0000	0	0.0000	0	0	0.0%
287	Franklin	West Franklin	1,688,746	0.4316	728,863	0.3888	656,514	72,349	4.3%
288	Franklin	Central Heights	1,591,649	0.6281	999,715	0.6001	955,077	44,638	2.8%
289	Franklin	Wellsville	1,835,125	0.4770	875,355	0.4376	803,083	72,272	3.9%
290	Franklin	Ottawa	5,113,389	0.5795	2,963,209	0.5479	2,801,425	161,784	3.2%
475	Geary	Geary County Schools	17,513,417	0.7859	13,763,794	0.7697	13,480,578	283,216	1.6%
291	Gove	Grinnell Public Schools	220,000	0.0000	0	0.0000	0	0	0.0%
292	Gove	Wheatland	403,667	0.0000	0	0.0000	0	0	0.0%
293	Gove	Quinter Public Schools	872,320	0.2854	248,960	0.2315	201,977	46,983	5.4%
281	Graham	Graham County	1,002,898	0.0000	0	0.0000	0	0	0.0%
214	Grant	Ulysses	3,478,267	0.0000	0	0.0000	0	0	0.0%
102	Gray	Cimmaron-Ensign	1,420,000	0.4649	660,158	0.4246	602,954	57,204	4.0%
371	Gray	Montezuma	688,449	0.3595	247,497	0.3113	214,292	33,206	4.8%
476	Gray	Copeland	423,875	0.0000	0	0.0000	0	0	0.0%
477	Gray	Ingalls	672,848	0.0332	22,339	0.0000	0	22,339	3.3%
200	Greeley	Greeley County Schools	713,961	0.0000	0	0.0000	0	0	0.0%
386	Greenwood	Madison-Virgil	722,961	0.4315	311,958	0.3887	281,001	30,957	4.3%
389	Greenwood	Eureka	1,697,294	0.5898	1,001,064	0.5589	948,632	52,432	3.1%
390	Greenwood	Hamilton	320,000	0.0307	9,824	0.0000	0	9,824	3.1%
494	Hamilton	Syracuse	1,420,863	0.2073	294,545	0.1476	209,660	84,885	6.0%
361	Harper	Anthony-Harper	2,267,207	0.0488	110,640	0.0000	0	110,640	4.9%
511	Harper	Attica	489,828	0.2137	104,676	0.1545	75,692	28,985	5.9%
369	Harvey	Burrton	716,648	0.2853	204,460	0.2315	165,882	38,578	5.4%
373	Harvey	Newton	6,931,400	0.6333	4,389,656	0.6057	4,198,205	191,451	2.8%
439	Harvey	Sedgwick Public Schools	1,015,000	0.7247	735,571	0.7039	714,502	21,068	2.1%
440	Harvey	Halstead	1,892,201	0.5790	1,095,584	0.5473	1,035,611	59,973	3.2%
460	Harvey	Hesston	1,957,265	0.5723	1,120,143	0.5401	1,057,198	62,945	3.2%
374	Haskell	Sublette	1,321,911	0.0000	0	0.0000	0	0	0.0%
507	Haskell	Satanta	910,920	0.0000	0	0.0000	0	0	0.0%
227	Hodgeman	Hodgeman County Schools	814,281	0.0000	0	0.0000	0	0	0.0%
335	Jackson	North Jackson	1,037,095	0.6211	644,140	0.5925	614,522	29,618	2.9%
336	Jackson	Holton	2,555,671	0.6884	1,759,324	0.6650	1,699,422	59,902	2.3%
337	Jackson	Royal Valley	2,291,030	0.7332	1,679,783	0.7132	1,633,868	45,915	2.0%
338	Jefferson	Valley Falls	1,053,824	0.6581	693,522	0.6324	666,388	27,134	2.6%
339	Jefferson	Jefferson County North	1,188,306	0.6631	787,966	0.6377	757,789	30,176	2.5%
340	Jefferson	Jefferson West	2,049,553	0.6172	1,264,984	0.5883	1,205,793	59,191	2.9%
341	Jefferson	Oskaloosa Public Schools	1,592,976	0.5863	933,962	0.5552	884,373	49,589	3.1%
342	Jefferson	McLouth	1,346,205	0.4901	659,775	0.4517	608,045	51,730	3.8%
343	Jefferson	Perry Public Schools	2,051,667	0.3781	775,735	0.3312	679,600	96,135	4.7%
107	Jewell	Rock Hills	700,000	0.0422	29,540	0.0000	0	29,540	4.2%

USD No.	County	District	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	State Aid
			2014-15 LOB Budget	2014-15 LOB Aid Rates	2014-15 LOB State Aid (Col 1 x Col 2)	Proposed Aid Rate	Proposed State Aid (Col 1 x Col 4)	State Aid Decrease (Col 3 - Col 5)	Decrease
									As Percent
									of LOB
229	Johnson	Blue Valley	48,811,444	0.0683	3,333,822	0.0000	0	3,333,822	6.8%
230	Johnson	Spring Hill	5,263,589	0.6008	3,162,364	0.5707	3,004,150	158,214	3.0%
231	Johnson	Gardner Edgerton	10,602,449	0.6182	6,554,434	0.5895	6,249,988	304,446	2.9%
232	Johnson	De Soto	13,884,190	0.5133	7,126,755	0.4767	6,618,105	508,650	3.7%
233	Johnson	Olathe	64,398,327	0.4733	30,479,728	0.4336	27,922,550	2,557,178	4.0%
512	Johnson	Shawnee Mission Pub Sch	59,853,500	0.0700	4,189,745	0.0000	151	4,189,594	7.0%
215	Kearny	Lakin	1,620,197	0.0000	0	0.0000	0	0	0.0%
216	Kearny	Deerfield	747,929	0.0000	0	0.0000	0	0	0.0%
331	Kingman	Kingman - Norwich	2,393,507	0.3811	912,166	0.3345	800,742	111,423	4.7%
332	Kingman	Cunningham	548,647	0.0000	0	0.0000	0	0	0.0%
422	Kiowa	Kiowa County	729,472	0.0000	0	0.0000	0	0	0.0%
474	Kiowa	Haviland	379,139	0.0000	0	0.0000	0	0	0.0%
503	Labette	Parsons	2,944,768	0.6380	1,878,762	0.6107	1,798,398	80,364	2.7%
504	Labette	Oswego	1,216,828	0.7786	947,422	0.7619	927,103	20,319	1.7%
505	Labette	Chetopa-St. Paul	1,227,723	0.7237	888,503	0.7029	863,010	25,494	2.1%
506	Labette	Labette County	3,343,669	0.7054	2,358,624	0.6832	2,284,287	74,337	2.2%
468	Lane	Healy Public Schools	321,528	0.0000	0	0.0000	0	0	0.0%
482	Lane	Dighton	697,433	0.0000	0	0.0000	0	0	0.0%
207	Leavenworth	Ft Leavenworth	3,471,532	0.9885	3,431,609	0.9876	3,428,632	2,978	0.1%
449	Leavenworth	Easton	1,697,206	0.5527	938,046	0.5190	880,820	57,226	3.4%
453	Leavenworth	Leavenworth	7,998,123	0.5680	4,542,934	0.5355	4,283,123	259,811	3.2%
458	Leavenworth	Basehor-Linwood	3,901,133	0.5299	2,067,210	0.4945	1,929,011	138,200	3.5%
464	Leavenworth	Tonganoxie	3,709,028	0.5711	2,118,226	0.5388	1,998,575	119,651	3.2%
469	Leavenworth	Lansing	4,982,023	0.6070	3,024,088	0.5774	2,876,597	147,491	3.0%
298	Lincoln	Lincoln	1,005,960	0.4090	411,438	0.3645	366,689	44,749	4.4%
299	Lincoln	Sylvan Grove	550,000	0.1816	99,880	0.1200	65,974	33,906	6.2%
344	Linn	Pleasanton	1,014,194	0.7002	710,139	0.6776	687,240	22,899	2.3%
346	Linn	Jayhawk	1,552,781	0.4639	720,335	0.4236	657,691	62,644	4.0%
362	Linn	Prairie View	2,435,673	0.0000	0	0.0000	0	0	0.0%
274	Logan	Oakley	1,020,324	0.0000	0	0.0000	0	0	0.0%
275	Logan	Triplains	295,875	0.0000	0	0.0000	0	0	0.0%
251	Lyon	North Lyon County	1,226,522	0.0000	0	0.0000	0	0	0.0%
252	Lyon	Southern Lyon County	1,371,082	0.3976	545,142	0.3522	482,909	62,233	4.5%
253	Lyon	Emporia	9,670,544	0.6604	6,386,427	0.6348	6,138,654	247,773	2.6%
397	Marion	Centre	771,880	0.5183	400,065	0.4820	372,067	27,998	3.6%
398	Marion	Peabody-Burns	830,024	0.2093	173,724	0.1497	124,296	49,428	6.0%
408	Marion	Marion-Florence	1,350,000	0.4733	638,955	0.4337	585,468	53,487	4.0%
410	Marion	Durham-Hillsboro-Lehigh	1,622,199	0.4356	706,630	0.3930	637,593	69,037	4.3%
411	Marion	Goessel	782,862	0.6031	472,144	0.5732	448,741	23,403	3.0%
364	Marshall	Marysville	1,803,131	0.1326	239,095	0.0673	121,272	117,823	6.5%
380	Marshall	Vermillion	1,329,238	0.5257	698,780	0.4900	651,294	47,486	3.6%
498	Marshall	Valley Heights	1,158,955	0.6104	707,426	0.5810	673,403	34,023	2.9%
400	McPherson	Smoky Valley	2,347,036	0.4599	1,079,402	0.4193	984,062	95,340	4.1%
418	McPherson	McPherson	4,713,633	0.3018	1,422,574	0.2492	1,174,681	247,893	5.3%
419	McPherson	Canton-Galva	1,168,361	0.2821	329,595	0.2280	266,381	63,214	5.4%
423	McPherson	Moundridge	1,171,487	0.1450	169,866	0.0806	94,416	75,450	6.4%
448	McPherson	Inman	1,214,900	0.3193	387,918	0.2680	325,639	62,278	5.1%
225	Meade	Fowler	578,201	0.2120	122,579	0.1526	88,240	34,338	5.9%
226	Meade	Meade	1,043,737	0.0000	0	0.0000	0	0	0.0%
367	Miami	Osawatomie	2,968,877	0.6812	2,022,399	0.6572	1,951,202	71,197	2.4%
368	Miami	Paola	3,979,737	0.4269	1,698,950	0.3838	1,527,373	171,577	4.3%
416	Miami	Louisburg	3,614,932	0.4339	1,568,519	0.3913	1,414,380	154,139	4.3%
272	Mitchell	Wacanda	868,195	0.2754	239,101	0.2208	191,722	47,379	5.5%
273	Mitchell	Beloit	1,870,288	0.4094	765,696	0.3649	682,547	83,149	4.4%
436	Montgomery	Caney Valley	1,165,000	0.6306	734,649	0.6028	702,282	32,367	2.8%
445	Montgomery	Coffeyville	3,962,205	0.3611	1,430,752	0.3129	1,239,945	190,807	4.8%
446	Montgomery	Independence	4,147,751	0.5661	2,348,042	0.5335	2,212,631	135,411	3.3%
447	Montgomery	Cherryvale	2,024,990	0.7678	1,554,787	0.7503	1,519,291	35,496	1.8%
417	Morris	Morris County	1,780,860	0.3052	543,518	0.2529	450,413	93,105	5.2%

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	State Aid
					2014-15 LOB		Proposed	State Aid	Decrease
			2014-15 LOB	2014-15 LOB	State Aid	Proposed	Proposed	State Aid	As Percent
USD No.	County	District	Budget	Aid Rates	(Col 1 x Col 2)	Aid Rate	(Col 1 x Col 4)	(Col 3 - Col 5)	of LOB
217	Morton	Rolla	559,130	0.0000	0	0.0000	0	0	0.0%
218	Morton	Elkhart	1,287,376	0.5096	656,047	0.4727	608,495	47,551	3.7%
113	Nemaha	Prairie Hills	2,482,340	0.3432	851,939	0.2937	729,055	122,884	5.0%
115	Nemaha	Nemaha Central	1,000,000	0.0215	21,500	0.0000	0	21,500	2.2%
101	Neosho	Erie-Galesburg	1,525,940	0.4538	692,472	0.4126	629,656	62,816	4.1%
413	Neosho	Chanute Public Schools	4,164,614	0.5242	2,183,091	0.4883	2,033,688	149,403	3.6%
106	Ness	Western Plains	482,908	0.0000	0	0.0000	0	0	0.0%
303	Ness	Ness City	785,247	0.0000	0	0.0000	0	0	0.0%
211	Norton	Norton Community Schools	1,740,000	0.4948	860,952	0.4567	794,713	66,239	3.8%
212	Norton	Northern Valley	586,664	0.3418	200,522	0.2922	171,451	29,070	5.0%
420	Osage	Osage City	1,628,657	0.6342	1,032,894	0.6066	987,997	44,897	2.8%
421	Osage	Lyndon	1,112,118	0.5994	666,604	0.5692	633,052	33,551	3.0%
434	Osage	Santa Fe Trail	2,579,753	0.5978	1,542,176	0.5675	1,464,044	78,132	3.0%
454	Osage	Burlingame Public School	800,000	0.6884	550,720	0.6650	531,992	18,728	2.3%
456	Osage	Marais Des Cygnes Valley	664,000	0.5138	341,163	0.4772	316,868	24,295	3.7%
392	Osborne	Osborne County	843,991	0.3358	283,412	0.2858	241,237	42,175	5.0%
239	Ottawa	North Ottawa County	1,732,564	0.5291	916,700	0.4937	855,298	61,401	3.5%
240	Ottawa	Twin Valley	1,602,922	0.5824	933,542	0.5509	883,123	50,419	3.1%
495	Pawnee	Ft Larned	2,478,006	0.5266	1,304,918	0.4910	1,216,612	88,306	3.6%
496	Pawnee	Pawnee Heights	462,050	0.2650	122,443	0.2096	96,855	25,588	5.5%
110	Phillips	Thunder Ridge Schools	764,924	0.4083	312,318	0.3637	278,235	34,083	4.5%
325	Phillips	Phillipsburg	1,523,659	0.5857	892,407	0.5545	844,794	47,613	3.1%
326	Phillips	Logan	568,838	0.1140	64,848	0.0473	26,888	37,960	6.7%
320	Pottawatomie	Wamego	3,098,435	0.5624	1,742,560	0.5294	1,640,376	102,183	3.3%
321	Pottawatomie	Kaw Valley	2,642,396	0.0000	0	0.0000	0	0	0.0%
322	Pottawatomie	Onaga-Havensville-Wheaton	836,385	0.4456	372,693	0.4038	337,764	34,929	4.2%
323	Pottawatomie	Rock Creek	1,999,750	0.5553	1,110,461	0.5218	1,043,543	66,918	3.3%
382	Pratt	Pratt	2,659,788	0.4027	1,071,097	0.3578	951,541	119,555	4.5%
438	Pratt	Skyline Schools	1,169,395	0.3948	461,677	0.3492	408,407	53,270	4.6%
105	Rawlins	Rawlins County	866,120	0.3313	286,946	0.2809	243,328	43,618	5.0%
308	Reno	Hutchinson Public Schools	10,000,000	0.6456	6,456,000	0.6189	6,189,421	266,579	2.7%
309	Reno	Nickerson	2,762,484	0.4736	1,308,312	0.4340	1,198,922	109,390	4.0%
310	Reno	Fairfield	930,745	0.0000	0	0.0000	0	0	0.0%
311	Reno	Pretty Prairie	770,580	0.4897	377,353	0.4513	347,729	29,624	3.8%
312	Reno	Haven Public Schools	2,384,527	0.3997	953,095	0.3545	845,212	107,884	4.5%
313	Reno	Buhler	4,643,369	0.4132	1,918,640	0.3690	1,713,361	205,279	4.4%
109	Republic	Republic County	1,282,922	0.2595	332,918	0.2037	261,304	71,614	5.6%
426	Republic	Pike Valley	684,263	0.3656	250,167	0.3178	217,486	32,680	4.8%
376	Rice	Sterling	1,336,634	0.5686	760,010	0.5361	716,595	43,415	3.2%
401	Rice	Chase-Raymond	569,468	0.0000	0	0.0000	0	0	0.0%
405	Rice	Lyons	1,900,000	0.5759	1,094,210	0.5439	1,033,486	60,724	3.2%
444	Rice	Little River	880,000	0.0000	0	0.0000	0	0	0.0%
378	Riley	Riley County	1,701,425	0.5001	850,883	0.4624	786,764	64,119	3.8%
383	Riley	Manhattan-Ogden	12,001,652	0.1762	2,114,691	0.1142	1,370,527	744,164	6.2%
384	Riley	Blue Valley	620,268	0.1418	87,954	0.0772	47,861	40,093	6.5%
269	Rooks	Palco	449,747	0.0000	0	0.0000	0	0	0.0%
270	Rooks	Plainville	987,837	0.0000	0	0.0000	0	0	0.0%
271	Rooks	Stockton	847,140	0.1330	112,670	0.0677	57,348	55,322	6.5%
395	Rush	LaCrosse	804,693	0.2357	189,666	0.1781	143,312	46,354	5.8%
403	Rush	Otis-Bison	664,548	0.0000	0	0.0000	0	0	0.0%
399	Russell	Paradise	448,763	0.0000	0	0.0000	0	0	0.0%
407	Russell	Russell County	2,083,941	0.0113	23,549	0.0000	0	23,549	1.1%
305	Saline	Salina	15,000,670	0.4668	7,002,313	0.4267	6,400,599	601,714	4.0%
306	Saline	Southeast Of Saline	1,722,085	0.2047	352,511	0.1448	249,381	103,130	6.0%
307	Saline	Ell-Saline	1,245,914	0.6386	795,641	0.6114	761,704	33,936	2.7%
466	Scott	Scott County	2,082,124	0.1309	272,550	0.0655	136,301	136,249	6.5%
259	Sedgwick	Wichita	111,707,776	0.5325	59,484,391	0.4973	55,549,645	3,934,746	3.5%
260	Sedgwick	Derby	12,900,536	0.4714	6,081,313	0.4316	5,567,828	513,485	4.0%
261	Sedgwick	Haysville	11,069,181	0.7747	8,575,295	0.7577	8,387,231	188,063	1.7%

USD No.	County	District	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	State Aid
			2014-15 LOB Budget	2014-15 LOB Aid Rates	2014-15 LOB State Aid (Col 1 x Col 2)	Proposed Aid Rate	Proposed State Aid (Col 1 x Col 4)	State Aid Decrease (Col 3 - Col 5)	Decrease
									As Percent
									of LOB
262	Sedgwick	Valley Center Pub Sch	5,297,870	0.6224	3,297,394	0.5939	3,146,547	150,848	2.8%
263	Sedgwick	Mulvane	3,428,155	0.4064	1,393,202	0.3617	1,239,859	153,343	4.5%
264	Sedgwick	Clearwater	2,521,333	0.5618	1,416,485	0.5288	1,333,318	83,167	3.3%
265	Sedgwick	Goddard	10,381,175	0.6123	6,356,393	0.5831	6,053,633	302,760	2.9%
266	Sedgwick	Maize	12,618,705	0.5459	6,888,551	0.5118	6,457,622	430,929	3.4%
267	Sedgwick	Renwick	3,902,171	0.5114	1,995,570	0.4746	1,851,804	143,767	3.7%
268	Sedgwick	Cheney	1,779,983	0.6525	1,161,439	0.6263	1,114,876	46,562	2.6%
480	Seward	Liberal	10,305,000	0.6823	7,031,102	0.6584	6,785,066	246,036	2.4%
483	Seward	Kismet-Plains	1,379,609	0.0000	0	0.0000	0	0	0.0%
345	Shawnee	Seaman	7,450,595	0.4816	3,588,207	0.4425	3,297,216	290,990	3.9%
372	Shawnee	Silver Lake	1,584,252	0.6278	994,593	0.5997	950,132	44,461	2.8%
437	Shawnee	Auburn Washburn	11,366,142	0.3256	3,700,816	0.2748	3,123,543	577,272	5.1%
450	Shawnee	Shawnee Heights	7,022,453	0.5340	3,749,990	0.4989	3,503,381	246,609	3.5%
501	Shawnee	Topeka Public Schools	30,903,067	0.6146	18,993,025	0.5856	18,095,524	897,501	2.9%
412	Sheridan	Hoxie Community Schools	887,036	0.0996	88,349	0.0318	28,213	60,136	6.8%
352	Sherman	Goodland	2,401,677	0.4316	1,036,564	0.3888	933,833	102,731	4.3%
237	Smith	Smith Center	1,201,540	0.3981	478,333	0.3528	423,865	54,469	4.5%
349	Stafford	Stafford	754,312	0.3823	288,373	0.3357	253,244	35,129	4.7%
350	Stafford	St John-Hudson	1,005,000	0.0000	0	0.0000	0	0	0.0%
351	Stafford	Macksville	780,000	0.0000	0	0.0000	0	0	0.0%
452	Stanton	Stanton County	1,227,141	0.0000	0	0.0000	0	0	0.0%
209	Stevens	Moscow Public Schools	673,093	0.0000	0	0.0000	0	0	0.0%
210	Stevens	Hugoton Public Schools	2,551,358	0.0000	0	0.0000	0	0	0.0%
353	Sumner	Wellington	3,551,918	0.6647	2,360,960	0.6395	2,271,362	89,598	2.5%
356	Sumner	Conway Springs	1,246,917	0.6521	813,115	0.6259	780,407	32,707	2.6%
357	Sumner	Belle Plaine	1,592,711	0.6992	1,113,624	0.6766	1,077,583	36,040	2.3%
358	Sumner	Oxford	941,815	0.5499	517,904	0.5160	486,003	31,901	3.4%
359	Sumner	Argonia Public Schools	502,723	0.2583	129,853	0.2024	101,773	28,081	5.6%
360	Sumner	Caldwell	740,227	0.4724	349,683	0.4326	320,237	29,446	4.0%
509	Sumner	South Haven	659,994	0.4874	321,681	0.4488	296,187	25,494	3.9%
314	Thomas	Brewster	346,867	0.0000	0	0.0000	0	0	0.0%
315	Thomas	Colby Public Schools	2,180,147	0.3389	738,852	0.2891	630,365	108,487	5.0%
316	Thomas	Golden Plains	653,751	0.4419	288,893	0.3999	261,424	27,469	4.2%
208	Trego	Wakeeney	988,678	0.0000	0	0.0000	0	0	0.0%
329	Wabaunsee	Mill Creek Valley	1,264,820	0.3251	411,193	0.3251	411,193	0	0.0%
330	Wabaunsee	Mission Valley	1,369,506	0.3630	497,131	0.3150	431,453	65,677	4.8%
241	Wallace	Wallace County Schools	567,092	0.0000	0	0.0000	0	0	0.0%
242	Wallace	Weskan	326,810	0.0724	23,661	0.0025	825	22,836	7.0%
108	Washington	Washington Co. Schools	1,004,084	0.2554	256,443	0.1994	200,188	56,255	5.6%
223	Washington	Barnes	1,020,416	0.2392	244,084	0.1819	185,637	58,446	5.7%
224	Washington	Clifton-Clyde	869,184	0.2676	232,594	0.2125	184,671	47,923	5.5%
467	Wichita	Leoti	1,124,633	0.1930	217,054	0.1322	148,655	68,400	6.1%
387	Wilson	Altoona-Midway	584,130	0.0940	54,908	0.0257	15,032	39,877	6.8%
461	Wilson	Neodesha	1,725,241	0.6882	1,187,311	0.6647	1,146,852	40,459	2.3%
484	Wilson	Fredonia	1,728,350	0.4543	785,189	0.4132	714,233	70,957	4.1%
366	Woodson	Woodson	1,279,412	0.4071	520,849	0.3625	463,744	57,105	4.5%
202	Wyandotte	Turner-Kansas City	9,130,731	0.7393	6,750,349	0.7197	6,571,404	178,946	2.0%
203	Wyandotte	Piper-Kansas City	3,824,663	0.2578	985,998	0.2019	772,146	213,852	5.6%
204	Wyandotte	Bonner Springs	5,288,513	0.4630	2,448,582	0.4226	2,234,857	213,725	4.0%
500	Wyandotte	Kansas City	49,868,252	0.7158	35,695,695	0.6944	34,627,039	1,068,655	2.1%
			1,062,587,533		484,294,565		445,196,542	39,098,023	3.7%