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IN THE SUPREME COURT OF THE STATE OF KANSAS

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LUKE GANNON,  
by his next friends and guardians, *et al.*,

Plaintiffs/Appellees/Cross-Appellants,

vs.

STATE OF KANSAS, *et al.*,

Defendants/Appellants/Cross-Appellees.

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RESPONSE BRIEF OF APPELLEES

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Appeal from the District Court of Shawnee County, Kansas  
Honorable Judges Franklin R. Theis, Robert J. Fleming, and Jack L. Burr,  
Case No. 10-c-1569

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## NATURE OF THE CASE

On February 11, 2016, this Court declared that the State had failed to cure the inequities that it had previously affirmed to exist and that caused the school finance system in Kansas to be unconstitutional. *Gannon v. State*, 2016 Kan. LEXIS 8, \*107-108 (Kan. Feb. 11, 2016) (“Gannon II”). As a result, this Court found that it was appropriate to give the State “another, albeit shortened, opportunity to develop a constitutional funding system” and gave the Legislature “a second, and substantial” chance to comply with *Gannon I*.<sup>1</sup> *Id.*, at \*107-108, 111-112 (“[T]he State would help its case by showing its work in how it determined that any other proposed solution complies with *Gannon I*.”). Ultimately, in response, the State adopted Senate Substitute for House Bill 2655 (“H.B. 2655”). *See e.g.*, Order, dated April 8, 2016. However, the State cannot meet its express burden to demonstrate that H.B. 2655 complies with *Gannon I* and therefore, Kansas’ schools remain unconstitutionally funded.

## STATEMENT OF THE ISSUES

- (1) The State cannot meet its express burden to demonstrate that H.B. 2655 complies with the directives set forth in *Gannon I* and *Gannon II*.
- (2) Given the State’s failure to cure the inequities affirmed by this Court, this Court has the equitable power to remedy the unconstitutionality in various ways.

## STATEMENT OF THE FACTS

### **A. Explanation of the Equalization Mechanisms as They Operated in 2014-15**

Prior to *Gannon II*, the State adopted Senate Bill 7 (also referred to as S.B. 7, the Classroom Learning Assuring Student Success Act, or “CLASS”). CLASS revoked the

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<sup>1</sup> As used herein, *Gannon I* refers to this Court’s decision in *Gannon v. State*, 298 Kan. 1107, 1157 (2014).



previous school funding system (the School District Finance and Quality Performance Act or “SDFQPA”) and replaced it with blocks of funding referred to as “block grants.” The State’s recent enactment of H.B. 2655 did not change the structure of CLASS or the funding levels. The education funding in Kansas is still distributed to school districts in the form of block grants. H.B. 2655 only affected the calculation of the two equity components at issue in this appeal: the capital outlay equalization aid and supplemental general state aid. It also added a new component referred to as school district equalization state aid or “hold harmless” aid.

In both *Gannon I* and *Gannon II*, this Court offered the State a “safe harbor”: if the State funded the two equalization mechanisms as they operated in 2014-15 under then-existing statutes, the State would be in compliance with the requirements of Article 6 of the Kansas Constitution. Those methods are important for comparative purposes because the Court has already determined that distribution method and level of funding complied with the Constitution’s equity requirement. To fully understand the changes imposed by H.B. 2655, it is important to first understand how the two equalization mechanisms operated under the “safe harbor.”

The two equalization mechanisms are very different from each other, but incorporate a similar concept: using the appropriate formula, a district is assigned a “state aid rate.” That state aid rate is then used to determine the amount of equalization aid that will be distributed to the district. While each formula embraces the concept of the state aid rate, the rate is calculated very differently under the formulas used to calculate capital outlay state aid or supplemental general state aid. The formula for calculating supplemental general state aid under the statute that existed in 2014-15 is much more generous to the property-poor districts than the then-

existing formula for calculating capital outlay state aid. It does a better job of equalizing the naturally-occurring variations in district wealth.

1. Operation of Capital Outlay State Aid Under K.S.A. 2013 Supp. 72-8814

Under operation of K.S.A. 2013 Supp. 72-8814, capital outlay state aid is calculated as follows:

1. First, each district's Assessed Valuation Per Pupil (AVPP) for the previous year is rounded to the nearest \$1,000.
2. Then, using the rounded AVPP, the median AVPP is obtained.
3. Any school district at the median AVPP is assigned a 25% state aid rate.
4. The state aid rate for districts *above* the median is calculated by *decreasing* the 25% state aid rate by 1% for each \$1,000 the district's AVPP is over the median AVPP.
5. The state aid rate for districts *below* the median is calculated by *increasing* the 25% state aid rate by 1% (not to exceed 100%) for each \$1,000 the district's AVPP is below the median AVPP.
6. The amount of capital outlay aid levied by the district is then multiplied by the district's state aid rate. The district is entitled to that amount of capital outlay state aid.

2. Operation of Supplemental General State Aid Under K.S.A. 72-6405 et seq.

Under operation of K.S.A. 72-6405 et seq., supplemental general state aid is calculated as follows:

1. Districts are first ranked high to low based on the previous year's Assessed Valuation Per Pupil (AVPP).

2. The district at the 81.2 percentile is identified. That district's AVPP is used for purposes of determining the state aid rate.

3. Each district's AVPP is divided by the AVPP of the district at the 81.2 percentile. The result is used to determine the state aid rate as follows:

- a. If the result is greater than or equal to 1.0, the district is not entitled to any supplemental general state aid.
- b. If the result is less than 1.0, the result is subtracted from 1.0. That is the district's state aid rate.

4. The state aid rate is multiplied by the Local Option Budget. The product is the amount of supplemental general state aid to which the district is entitled.

**B. Explanation of the Funding of Kansas Schools Under Operation of CLASS, as amended by H.B. 2655**

H.B. 2655 was passed by both legislative chambers on March 24, 2016 and was then sent to the governor. *See, e.g.*, Order, dated April 8, 2016, at p. 4. Governor Brownback signed the bill on April 7, 2016. *Id.* H.B. 2655 changes the way that the equalization mechanisms operate under CLASS. However, with few exceptions, after receiving the hold harmless aid, each school district will get exactly the same total amount of funding as it did the year before. In what can only be described as a "shell game," the bill does the following:

1. First, the bill purports to comply with the February Order by actually providing capital outlay state aid pursuant to K.S.A. 2013 Supp. 72-8814. This results in an *increase* in capital outlay equalization for almost every district entitled to capital outlay state aid. *See* Appendix A: Memo. from Dennis, dated 3/22/16 (containing SF 16-133), pp. ECB003-08, at

Col. 1. Further, this complies with the Court’s “safe harbor” regarding the provision of capital outlay state aid.

2. In adopting H.B. 2655, the Legislature did **not** provide supplemental general state aid pursuant to K.S.A. 72-6405 *et seq.* Instead, it requires that, going forward, supplemental general state aid will be calculated using the less generous method for calculating capital outlay state aid, as set forth in K.S.A. 2013 Supp. 72-8814. *Compare* H.B. 2655, at Sec. 3 *with* K.S.A. 2013 Supp. 72-8814.<sup>2</sup> For the vast majority of school districts that receive supplemental general state aid, this will substantially *decrease* the amount of equalization aid to which the district is entitled. *See* Appx. A, pp. ECB003-08, at Col. 2. This decrease is significant and in almost every circumstance largely dwarfs any increase to capital outlay equalization. *Id.* at Col. 3.

3. H.B. 2655 then calculates the total amount of money that each district *lost* in supplemental general state aid and subtracts the amount that was *gained* in capital outlay state aid. The difference will be distributed to the districts as “school district equalization state aid” or “hold harmless” aid. *See* H.B. 2655, at Sec. 5. Generally speaking, a district will have a large amount of its supplemental general state aid taken away and will then be given that same money back as an increase to capital outlay state aid and/or as hold harmless aid (or “school district equalization state aid”). *See* H.B. 2655, at Sec. 5. In essence, then, the Legislature simply re-named the aid. Thus, the result for most school districts is the exact same amount of money that the district was expecting to receive under the block grants; *i.e.*, equal to an amount

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<sup>2</sup> A copy of the text of H.B. 2655 was filed as Appendix A to the State’s Notice of Legislative Cure.

of equalization funding this Court found unconstitutionally inequitable in its February 2016 Opinion. *Compare id.* at Col. 3 *with id.* at Col. 4.

H.B. 2655 has been described by one legislator as “rearranging the deck chairs on the Titanic.”<sup>3</sup> This elaborate shell game is graphically demonstrated in Appendix N: Rearranging the Legos. Reminiscent of the adoption of CLASS, no district receives any “increased funding” from the year before under this new legislation.<sup>4</sup> And, the “hold harmless” aid does not actually hold districts “harmless.” It holds districts to the amount of money that they were already entitled to receive under the block grants, which the Kansas Supreme Court has already said was unconstitutional. **But, more importantly, there is no attempt by the State to even the playing field among the districts, made uneven by the differences in district wealth.** Quite simply, the State did not comply with the Court’s order to adopt a remedy that provides equitable funding to Kansas school districts. In fact, in operation, the new legislation will only increase the distance between the property-poor districts and the property-wealthy districts, as demonstrated below.

### **C. Explanation of H.B. 2655’s Changes to Extraordinary Needs Fund**

H.B. 2655 is revenue-neutral. The State will not be adding any additional funds into the system as a result of this bill. While 23 districts out of 286 districts appear to receive additional aid, *see generally* Appx. A, that money has been deducted from the “extraordinary needs fund” that was established in CLASS. There is no actual increase in funding provided under H.B. 2655. Rather, H.B. 2655 reduced the “extraordinary needs fund” from the \$17,521,425 that

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<sup>3</sup> See Appendix B to State’s Notice of Legislative Cure, at 729.

<sup>4</sup> As explained below, there are 23 anomalous districts that appear to receive “additional” money. However, they are actually receiving distributions from the emergency needs fund.

would have been provided in that fund under CLASS to \$15,167,962. *See* H.B. 2655, §1(d). This \$2,353,463 amount is then distributed to the 23 school districts that will receive small amounts of additional funding under the operation of the new formula. The reduction in the “extraordinary needs fund” allows the State to make these payments without increasing spending. As Senator Masterson described it, the decrease was “needed inside the formula to fully fund a hold harmless equalization provision.” *See* Appendix B to State’s Notice of Legislative Cure (“State’s Appx. B”), at 275 (lines 9-14). In reality, it was needed to ensure that the Legislature was not required to increase any funding in the school finance bill through the operation of H.B. 2655.

H.B. 2655 also gives the Kansas State Board of Education (instead of the previously criticized state finance council overseen by the Governor) control of the remaining \$15,167,962 left in the “extraordinary needs fund” to respond to districts’ emergency needs. *See* H.B. 2655, Sec. 9.

**D. Effect of Applying the Capital Outlay Method of Equalization to the Supplemental General State Aid**

The practical effect of applying the capital outlay method of equalization for calculating supplemental general state aid is graphically demonstrated in Plaintiffs’ chart demonstrating the loss in LOB equalization due to the change in methods, attached hereto as Plaintiffs’ Appendix B. This chart, and its underlying documentation, demonstrates that implementing the capital outlay method of equalization to calculate supplemental general state aid effectively *increased* the disparity between the property-wealthy districts and the property-poor districts. While calculating supplemental general state aid pursuant to K.S.A. 72-6405 *et seq.* would have equalized districts to the 81.2 percentile, H.B. 2655 only equalizes to the 68.8 percentile. *See*

Appx. B. This chart also demonstrates the reduction in terms of the educational opportunity (*i.e.*, dollars available to be spent per pupil) available to each district under H.B. 2655. *Id.* To control for variances in the statewide mill levy, the chart in Appendix B assumes a 20 mill LOB levy. Plaintiffs used this assumption because the average LOB mill levy for 2015-16 was 19.02. *See* Appendix C: 2015-16 Mill Rates Report.

For example, assuming that Kansas City, Kansas had a 20 mill LOB levy, under K.S.A. 72-6405 *et seq.* (the safe harbor for supplemental general state aid), Kansas City would have received equalization that resulted in an LOB budget of \$2,401 per pupil. *Id.* Assuming that same 20 mill LOB levy, the new formula would reduce the educational opportunity available to students in Kansas City by reducing the LOB budget to only \$1,924 per pupil. *Id.* On the other hand, a property-wealthy district like Blue Valley in Johnson County suffers no hardship due to the passage of H.B. 2655 since it received no supplemental general state aid under the prior formulas; under the new formula, if Blue Valley had a 20 mill LOB levy, Blue Valley's LOB budget would remain at \$2,444 per pupil. *Id.* Thus, Kansas City's LOB purchasing power relative to Blue Valley's LOB purchasing power has been reduced from 98.2% to 78.7%. As Exhibit D demonstrates, under H.B. 2655's new formula, 35 districts lose equalization that would have been received under the prior system. 232 districts receive less equalization than they would have received under the prior system. Thus, H.B. 2655's method is a *decrease* in equalization from the prior system. The yellow portion of the chart contained in Appx. B graphically represents the loss in equalization to the districts caused by H.B. 2655.

While the Legislature adopted H.B. 2655 under the guise of complying with *Gannon I* and *Gannon II*, it has once again "*increased* the wealth-based disparity between those districts

receiving the aid and wealthier districts ineligible to receive it, *i.e.*, *it has widened the existing gap between them.*” *Gannon II*, 2016 Kan. LEXIS 8, \*84 (emphasis added). This Court should not accept this widened gap as evidence of compliance.

**E. Effects of H.B. 2655 On Particular Districts**

When H.B. 2655 is applied to particular situations, the Legislature’s “shell game” becomes immediately obvious. For example, under CLASS (which this Court has already found unconstitutional due to its inequities), the Wichita school district was to receive \$55,048,212 in supplemental general state aid. *See* Appendix D: Charts Demonstrating Effects of H.B. 2655, at ECB028, 033. This amount already represented a loss of \$5,132,809 from the “safe harbor” formula that existed prior to CLASS. *Id.* It was this loss of funding that the Court ordered the State to “fix” in *Gannon II*. But, rather than doing anything to fix the inequities exacerbated by CLASS (*i.e.* – by taking advantage of the “safe harbor” and reinstating the funding level to the \$60,181,021 required by K.S.A. 72-6405 *et seq.*), the Legislature *cut* Wichita’s supplemental general state aid entitlement by \$6,045,648. *Id.*

Then, by fully funding the capital outlay equalization aid formula, the Legislature restored \$4,508,756 to Wichita. *Id.* The increased amount of capital outlay state aid under H.B. 2655 supplanted some of the loss caused by reducing Wichita’s entitlement to supplemental general state aid. Lastly, by the operation of the “hold harmless” provision, the Legislature restored the remaining \$1,536,892 cut from Wichita’s supplemental general state aid. *Id.* Thus, H.B. 2655 had a net effect of zero for Wichita – there is zero change in the funding received by Wichita. By contrast, had the Legislature followed this Court’s suggestion of the “obvious



solution” to the inequities affirmed by this Court, Wichita would have received an *additional* \$9,641,565 in equalization funding. *Id.*

When Wichita’s situation is compared to the Olathe school district, the Legislature’s intent in passing H.B. 2655 becomes all too clear. Olathe is one of the Johnson County school districts that is historically property-wealth, but appeared to be property-poor in 2014 due to fluctuations among districts in the AVPP. Oil prices were so high in 2014, that even the typically property-wealthy districts appeared poor. This caused Olathe, and other similar districts, to receive equalization aid. And, this just happened to be the same year that the adoption of CLASS froze all spending into place at the 2014 levels. Now that oil prices have fallen, property-wealthy districts like Olathe, that are currently receiving equalization aid under CLASS, would be placed in a worse position if the State went back to using the ‘safe harbor’ method of calculating equalization aid. Under CLASS, which froze the funding into place based on a district’s AVPP in 2014-15, Olathe actually received an additional \$1,055,910 in supplemental general state aid. *See* Appx. D, at ECB030, 033. Taking advantage of the “safe harbor” would have resulted in a loss of that additional funding to a politically powerful Johnson County district. *Id.* But, the Legislature’s H.B. 2655 “shell game” prevents that result and ensures that Olathe, like other politically powerful, property-wealthy districts, is “held harmless.” While Olathe “suffers” a \$9,575,361 loss of supplemental general state aid income, that difference is made up by \$557,018 in additional capital outlay state aid and \$9,018,343 in “hold harmless” aid. *Id.* Again, the net result is that there is no change in the amount of funding received by Olathe under H.B. 2655, while the “safe harbor” would have resulted in a decrease in their state aid. The bill was not intended to fix equity; it was intended to ensure that

the State did not increase overall funding and to ensure that property-wealthy, politically powerful districts kept the increased aid that resulted from the adoption of CLASS.

The bill only equalizes districts *to the block grant amount* and does not lessen wealth-based disparities among districts; *i.e.*, the stated goal of equalization. The Legislature achieved this result by acting in a way that held certain districts “harmless.” Unfortunately, the only districts that the Legislature “held harmless” were those districts that never needed the benefit of equalization aid in the first place. Notably, the State did not, in any way, attempt to hold property-poor school districts “harmless” when it adopted CLASS and reduced the funding available to them. H.B. 2655 further exacerbates those inequities present in CLASS; the State’s “fix” fixes nothing.

### **ARGUMENTS AND AUTHORITIES**

#### **A. Kansas’ School Finance Formula Remains Unconstitutional Despite the Use of A Transcriptionist**

In an attempt to address this Court’s suggestion that “the State would help its case by showing its work in how it determined that any other proposed solution complies with *Gannon I*,” the Legislature hired its own counsel and a transcriptionist to provide a transcript of a portion of the hearings held regarding the equity finance bills being considered during the 2016 legislative session. Chairman Ron Ryckman, Jr. made this purpose clear in his opening remarks to the Joint Legislative Budget Committee on March 21, 2016:

The courts, the revisors, and the Attorney General has made it clear that the legislature needs to create a record in going forward regarding equity in the creation of a new school finance plan. The courts has asked us to show our work... There is a transcriptionist here to assist in the creation of the record.

State’s Appx. B, at 5:9-19. Chairman Ty Masterson echoed Chairman Ryckman’s sentiments, and in doing so, laid bare the realities of the school funding process being engaged in by the Legislature. In his comments, Senator Masterson made clear that the Legislature was aware that the “purest response” to this Court’s mandate would be to fully fund the old equalization formulas; however, due to political reasons, that proposed legislative response was unlikely to succeed and an “optional proposal” would likely be put forward. *Id.* at 6:5-7:3. At the time of these hearings, H.B. 2655 had not even been introduced. Of course, as Chairman Masterson was aware even at the time he made these comments, an “optional proposal” was forthcoming, namely his. That proposal is what was eventually adopted as H.B. 2655, the statute now before this Court.

But the Legislature’s decision to proceed through the use of a transcriptionist to create a “record of evidence” is a far cry from what this Court found lacking in its February 2016 Opinion. The Court was not merely looking for documentary evidence that a set of hearings had taken place in Topeka, Kansas on certain dates. Indeed, that evidence tends to support this Court’s earlier legal conclusion regarding the Legislature’s intent on school finance matters, namely that it “‘reflects no other reason than a choice based on the amount of funds desired to be made available’ by the legislature.” R.Vol. 140, pp. 10; *Gannon I*, 298 Kan. at 1185.

The legislative record created through this method demonstrates that legislators *ignored* warnings of equity problems caused by H.B. 2655 and misrepresented the testimony provided to them. For example, in his explanation of vote, Senator Ty Masterson stated that he voted for the bill because:

Dale Dennis, of the Department of Education, expressly told me that this plan allowed sufficient flexibility to address any potential equity issues that may arise in the future. Based upon the testimony that he (and others) provided, I feel confident that this plan satisfies the Court's equity concerns and, if inequities arise in the future, sufficient funds will be within Mr. Dennis' discretion to resolve any potential disparity that may occur after enactment.

State's Appx. B, at 680. But Senator Masterson's statements are contradicted by Mr. Dennis' own testimony, as documented in the transcripts that the Legislature insisted on having to demonstrate compliance. Mr. Dennis specifically pointed out some of the difficulties associated with applying the capital outlay equalization formula to LOB equalization, as follows:

[S]ometimes we have a tendency to want to compare capital outlay with LOB, but capital outlay there is a difference. You have a cap. You can't go more than eight mills. So, if there's – it's equalization, why, it's got to be within that eight mills, where the LOB about the average tax rate there is in the 19, 20 mill range. So, it's much larger and the dollars involved are much greater, so – so anyway, I think that – there is a difference in the formulas, but there is also a difference in the taxing levy authorities.

State's App. B, at 75:23-76:9. Mr. Dennis also testified that “[t]here's not a significant increase in new money” in H.B. 2655. *Id.* at 337 (line 16-17). When Mr. Dennis was asked what problems he saw in H.B. 2655, he specifically testified that the change to apply the capital outlay method of equalization to LOB equalization could raise equity concerns:

[I]f there's an issue it will be the change and I think anybody involved in it would say this, when you change from the 81<sup>st</sup> percentile to the capital outlay equalization, somebody could raise that issue . . . that issue will no doubt be discussed 'cause you're changing the amount of dollars equalized in the LOB from one formula to another.

*Id.* at 338 (lines 3-11). Mr. Dennis also testified that, due to the operation of H.B. 2655, some school districts could raise their LOB mill levy to backfill the money taken out of their LOB through H.B. 2655, while others could not. *Id.* at 344 (lines 19-25), 245 (lines 1-9). As Mr. Dennis put it, “Some will choose to raise the mill levy, some will say my board won't do it; so,

they'll be all over the place. Local decision there.” *Id.* at 345 (lines 6-9). Thus, the equity concerns that Plaintiffs raise here were already raised to the Legislature by Mr. Dennis. But Mr. Dennis’ testimony was then misrepresented by a legislator and Mr. Dennis’ warnings were ignored.

**B. The State Has the Burden to Demonstrate that H.B. 2655 Complies with the Court’s Equity Test**

As this Court held, “[o]ne obvious way the legislature could comply with Article 6 would be to revive the relevant portions of the previous school funding system and fully fund them within the current block grant system.” *Gannon II*, 2016 Kan. LEXIS 8, \*111; (citing *Gannon I*, 298 Kan. at 1198). Portions of previously considered bills like S.B. 512 or H.B. 2731 would have done just that. But those bills were not adopted for various reasons. Some legislators voted against the bills because they actually increased school funding. Others were weary of other poisonous policy provisions contained in the bills. Nevertheless, the State ultimately passed H.B. 2655, which only revived the portions of the previous school funding system as related to capital outlay state aid and not supplemental general state aid. The State only took advantage of half of the “safe harbor” and left supplemental general state aid out to sea. This does not comply with the Court’s Mandate.

As Senator Anthony Hensley put it in his protest of H.B. 2655: “Those [prior] formulas, in combination, pass the Supreme Court’s equity test; this bill does not. The bill continues to create ‘winners and losers.’” State’s Appx. B, at 680; *see also id.* at 684-701 (containing the charts referenced by Sen. Hensley). The Legislature has failed to voluntarily revive the “relevant portions of the previous school funding system and fully fund them within the current

block grant system.” Therefore, the Legislature has submitted the resulting bill, H.B. 2655, to an even stricter test:

But if the legislature rejects this solution [i.e., voluntarily reviving and fully funding the earlier provisions], *any other funding system it enacts must be demonstrated to be capable of meeting the equity requirements of Article 6 – while not running afoul of the adequacy requirement.* 298 Kan. at 1200 (explaining that although adequacy and equity are distinct components of Article 6, they do not exist in isolation from each other, so that a particular cure of equity infirmities may affect adequacy of the funding system).

*Gannon II*, 2016 Kan. LEXIS 8, \*111 (emphasis added).

And this Court held that “[t]he State has the express burden to show *compliance*” with this test, stating:

The State has been unable to provide evidence sufficient to show compliance with our *Gannon I* equity order for capital outlay. At oral argument, we expressed doubt about the State’s contentions and *repeatedly asked its counsel to show the evidence we could rely on to conclude it had cured the constitutional inequity.* Despite our invitations, counsel could point us only to spreadsheets of raw data showing the distribution of the money made available, which failed to establish anything other than more money was provided than before. Expressed in the language of our equity test, these spreadsheets did not show that this increase *provided students in districts entitled to capital outlay state aid with reasonably equal access to substantially similar educational opportunity through similar tax effort.* Therefore, we conclude the State failed to carry its burden to show its alterations to the capital outlay state aid formula for fiscal year 2015 cured the unconstitutional wealth based disparity affirmed to exist in *Gannon I*.

*Gannon II*, 2016 Kan. LEXIS 8, \*\*63-64 (emphasis added).

Therefore, the State has a burden to provide evidence that H.B. 2655 *actually does* provide students in districts entitled to capital outlay state aid and supplemental general state aid with “reasonably equal access to substantially similar educational opportunity through similar tax effort.” A review of the transcripts produced by the Legislature demonstrates that, in almost 800 pages worth of testimony, the Legislature never directly evaluated the effects of H.B. 2655

applying this Court’s equity test. Quite simply, H.B. 2655 does not meet the equity test. Just like CLASS did, H.B. 2655 “reduc[es] the supplemental general state aid to affect only lower-property wealth districts.” *Id.* at \*84. The resulting effect is that the legislature has “*increased* the wealth-based disparity between those districts receiving aid and wealthier districts ineligible to receive it, *i.e., it has widened the existing gap between them.*” *Id.* (emphasis added).

### **C. H.B. 2655 Fails the Court’s Equity Test**

The relevant inquiry here is, under H.B. 2655, **do districts have reasonably equal access to substantially similar educational opportunity through similar tax effort?** Clearly, they do not. H.B. 2655 does nothing to actually equalize the disparate purchasing power among districts that result from differences in local wealth. Indeed, as the factual description above demonstrates, for Plaintiffs and the vast majority of districts, the statute merely provides districts with the same amount of money by distributing the money from three “buckets” instead of two. The same amount of money that was previously provided in the form of capital outlay equalization aid and supplemental general state aid is now provided in the form of an increased capital outlay equalization aid, a decreased supplemental general state aid, and the newly created school district equalization state aid (also referred to as “hold harmless” aid). It is a continued freeze of equalization payments at the current levels accomplished through the artifice of a “hold harmless” provision that benefits wealthier school districts. A district like Wichita or Kansas City receives the same amount of equalization aid that was provided to it in February of this year when the Court found CLASS to be unconstitutional. Because H.B. 2655, like CLASS, fails to meet this Court’s equity test, this Court should determine that the State has failed to cure the inequities that were affirmed to exist in *Gannon I.*

1. CLASS, As Amended by H.B. 2655, Does Not Comply with this Court's Equity Test, as Set Forth in *Gannon I*

H.B. 2655's use of the capital outlay equalization formula to calculate supplemental general state aid guarantees that districts will not have reasonably equal access to substantially similar educational opportunity. Very clearly, the districts do not – under the new formula – have **reasonably equal access** to supplemental general state aid. Instead, districts are locked in at an LOB budget that is dependent on an election that was required to have taken place on or before July 1, 2015. R. Vol. 140, p.14 (FOF ¶¶ 38-39). Thus, districts were required to look into the future, guess that the State would adopt H.B. 2655 to lower the supplemental general state aid to which they would be entitled, and have an election on or before July 1, 2015. This is an absurdity. And this does not take into account the demonstrated fact that the election process itself is inherently unfair, allowing the constitutionality of funding to rise and fall on the whim of local voters. R. Vol. 140, p.14 (FOF ¶40). Because a district's wealth largely determines their ability to pass an election, the State's continued reliance on the result of local elections to determine funding levels are detrimental to property-poor school districts. *See* Appendix M: Plaintiffs' Previous Equity Exhibits, at Pls' Ex. 504; *see also* R.Vol. 131, at Pls' Ex. 503-504; R.Vol. 135, p.1409 (Order, filed 6/24/15, p.2); R.Vol. 140, p.15 (FOF ¶40).

Furthermore, under the capital outlay state aid formula, similar educational opportunity could not be achieved **through similar tax effort**. R.Vol. 140, p.18 (FOF ¶45). As Plaintiffs have previously explained, relying on the capital outlay equalization formula results in a wide variance of tax effort required by districts to raise aid. *See e.g.*, Appx. M, at Ex. 624; R. Vol. 140, p. 18. (FOF ¶46); R.Vol. 131, at Pls' Ex. 624; R.Vol. 135, p.1412. The State simply cannot demonstrate compliance with the equity test.



It is undeniable that the method for calculating capital outlay state aid results in inequities. R.Vol. 140, pp. 15-18 (FOF ¶¶41, 43-44); Brief of Appellees, submitted September 1, 2015. While this Court has suggested – through its safe harbor – that those inequities do not violate the Constitution for purposes of calculating *capital outlay state aid*, the same cannot be said with regard to applying that formula to calculate *supplemental general state aid*. Practically, there are three reasons for this. First, the funding associated with supplemental general state aid is much larger. *Compare* Appendix E: Memo from Dennis, dated 3/21/16 (containing SF 16-117) *with* Appendix F: Memo from Dennis, dated 3/14/16 (containing SF 16-117) (LOB Total \$1,061,277,923, LOB Local \$610,786,410, CO Total \$243,596,093, CO Local \$216,305,637). As a result, the inequities already present in the capital outlay equalization formula are amplified. *See also* State’s Appx. B, at 75:23-76:9 (in which Mr. Dennis testifies regarding this concern). Second, the purposes of the two funds are different. Capital outlay state aid is used for important purposes (fixing roofs, updating technology, purchasing buses, *etc.*). But, supplemental general state aid goes straight to the classroom and is much more important. Third, as Mr. Dennis explained, there is *less* need for equalization related to raising money for capital outlay because districts are capped at 8 mills. *Id.* In other words, within the capital outlay statutes, there is a built-in cap on tax effort mechanism for equalizing the tax efforts by keeping all districts within an 8-mill cap, thereby limiting the potential for vast disparity based on local property wealth. That built-in cap on tax effort mechanism does not exist within the LOB statutes and the differences in mills levied among districts is much larger. *See* Appx. M, at Ex. 624-625. When the vast disparity in property wealth as expressed in assessed valuation per pupil is considered, the effects of applying the capital outlay equalization

formula to supplemental general state aid are magnified exponentially. *See* Appendix G: Assess Valuation Per Pupil Chart. As Appendix G demonstrates, the poorest districts have assessed valuations per pupil (“AVPP”) of \$1,550 (Ft. Leavenworth) and \$21,928 (Galena); the wealthiest district has an AVPP of \$547,862 (Burlington). The median AVPP is \$74,129. Clearly, the combination of these vast disparities in property-wealth and the disparities in mills levied amongst districts for LOB generates a higher need for equalization than the relatively limited disparities in mills levied for capital outlay equalization. This is precisely why a different formula is needed for LOB equalization than for capital outlay equalization to lessen the disparity in purchasing power due to district property wealth. There is simply no education-based reason on which the State relied when it decided to apply the admittedly flawed capital outlay equalization formula to calculate supplemental general state aid.

## 2. H.B. 2655 Causes Increased Equity Concerns

H.B. 2655 contains a “hold harmless” provision that causes increased harm to those districts that are already negatively impacted by their lack of property wealth. As this Court, the Panel, and Plaintiffs all noted, one of the most devastating aspects of CLASS was that “by reducing the [equalization aid] to affect only lower-property wealth districts, the legislature has increased the wealth-based disparity between those districts receiving the aid and wealthier districts ineligible to receive it, *i.e.*, it has widened the existing gap between them.” *Gannon II*, 2016 Kan. LEXIS 8, \*84. It is surprising, then, what great lengths the State has gone through in holding property-wealthy districts harmless here, when there was no attempt to hold the property-poor school districts harmless in adopting CLASS.

H.B. 2655 only exacerbates the already-existing inequities. H.B. 2655 lowers the State's portion of almost all districts' LOB fund by lowering the amount of supplemental general state aid the districts' receive. (The amount of "hold harmless" aid that a district receives is deposited into the district's general fund instead of their LOB fund. Supplemental general state aid would have been deposited into the LOB fund, much like any increase to capital outlay state aid is deposited to the district's capital outlay fund.) Because a district's LOB amount is already locked into place, if the State pays a lower portion of that LOB amount (as the State will do for almost all districts under the operation of H.B. 2655), districts will have the ability to "backfill" the gap through paying a larger share of the LOB amount through local property tax money, if the local taxpayers can pay a larger share of the LOB. The property wealth of the district will largely dictate whether that is a possibility because of the correlation between a district's wealth and their political ability to increase local property taxes. *See Gannon Panel Decision*, Dec. 30, 2014, at p. 65 (noting the "practical limits to [a district's] property tax raising resources and local interest and concern ... that drive the creation of, or size, of a local option budget."); *Gannon Panel Decision*, June 26, 2015, at pp. 50, 53-54 (finding that "tax-wealthy districts will have their educational goals honored, preserved, and funded ... while those needing aid will be at the burden of increased, but unsubsidized, taxation as their price of increased budgeting choice" even though "property poor districts ... for which there is no realistically assured tax base nor any equitably-based tax alternative for funding, turn[] the struggle for adequacy in many of these districts into ones of just survival."); *see also* Appx. M, at Ex. 504; Vol. 131, at Pls' Ex. 503-504; R.Vol. 135, p. 1409; R.Vol. 140, p.15 (FOF ¶40). Clearly, districts with lower AVPPs will face significant political barriers to "backfilling" their

LOB fund that more property-wealthy districts will not face. As the plaintiffs in the *Petrella* litigation have repeatedly made clear: “Every request submitted to SMSD voters requesting local tax increases for local public education has passed without objection.” *See, e.g.*, Appendix H: Excerpts from Plaintiffs’ Motion for Summary Judgment and Declaratory Judgment, filed in *Petrella, et. al v. Brownback, et al.*

As a result, H.B. 2655 does not provide reasonably equal access to substantially similar educational opportunities through similar tax effort. Instead, like CLASS, it further widens the existing gap between districts receiving the aid and those without a need for it.

The disparate additional resources available to districts through this “backfilling” mechanism are graphically demonstrated on Appendix I: Chart Demonstrating Unequal Additional Resources Available. As this chart shows, school districts vary widely in the amount of additional resources available per pupil to be backfilled under H.B. 2655. The amount that can be backfilled equals the amount in the decrease in state aid for LOB; this amount essentially becomes additional funding that a district can raise locally, and the potential resources vary widely across districts. For example, 66 districts have no access to additional “backfill” resources and 109 districts can raise only up to \$250 more per pupil locally. But, 74 districts can raise between \$250 and \$500 per pupil, and 30 districts can raise between \$500 and \$750 more per pupil locally. Astoundingly, a few districts can raise more than \$750 per pupil in local funding through the operation of H.B. 2655. This clearly shows that districts do not have substantially similar educational opportunity. In addition, the amounts available for backfilling generally increase the higher a district’s AVPP is. This amounts to no reasonably equal access for school districts.

Similarly, Appendix J demonstrates that the mills required to access these varying levels of “backfilling” resources also varies widely across districts. *See* Appx. J: Chart Demonstrating Mills Required to Access Additional Resources. This shows that H.B. 2655 does not result in similar tax effort among districts. *Id.* For example, while Galena would need to increase its mill levy by 5.9 mills to fully backfill the available \$129 per pupil it will be allowed under H.B. 2655, Gardner-Edgerton would only need to increase its mill levy by 2.7 mills in order to reach the same result. This is directly correlated to the fact that Gardner-Edgerton’s AVPP is more than double that of Galena’s, which shows that backfilling only *increases* the effect of disparity amongst districts in terms of property wealth. Clearly, the backfilling maneuver created by H.B. 2655’s provisions fails all three prongs of the *Gannon* equity test.

In sum, the ability to backfill allows wealthier districts to retain more resources and thus retain the ability to provide more educational opportunity. This allows the wealthier districts to keep both their wealth and the advantage given to them by CLASS. *See, e.g.,* R.Vol.137, p.1453-54 (finding that CLASS “maintain[s] an unjustifiable wealth based disparity”). Just as under CLASS, the property wealthy districts “remain unscathed, and only those that had demonstrated need are tasked with paying the price of the capital outlay state aid reductions.” *Id.* These districts are still required to “[c]annibaliz[e] . . . other operating funds or needs . . . commensurate to the unsatisfied need.” *Id.* H.B. 2655’s system runs directly counter to the purpose of equalization aid which is supposed to “equalize” purchasing power. Instead, H.B. 2655 ensures that the wealthier districts retain their advantages over less wealthy districts and thus fails the equity test.

3. The Legislature's Motivation for Adopting H.B. 2655 Was Not to Cure the Inequities Affirmed by this Court

The State can provide no justification for why the State has, once again, prorated equalization aid – not based on a reduced need for equalization – but rather, based on “the amount of funds” that the Legislature “desired to be made available.” *Gannon*, 298 Kan. at 1185. This Court has already condemned that act.

And, “it logically follows that the inequity that equalization aid was designed to cure remains present.” *Id.* Once again, the State has lowered the equalization aid available to a district but is unable to point to anything “in the record demonstrating that the inequity was eliminated or lessened on its own or by other means.” *Id.*

Apparently seizing on the Court’s language suggesting that constitutional equity could be achieved without fully funding the previous equalization formulas, the State knowingly and intentionally adopted CLASS to provide less than full funding for those equalization mechanisms. R.Vol. 140, pp. 9-10 (FOF ¶19); *see also* R.Vol.130, p.76. Now, the State has applied an inequitable formula to an even larger, more important funding source for educational opportunity: supplemental general state aid. The intent in adopting H.B. 2655 was similar to the intent in adopting CLASS; the State can point to no other reason for the adoption of H.B. 2655 aside from “‘a choice based on the amount of funds desired to be made available’ by the legislature.” *Gannon I*, 298 Kan. at 1185. And, as intended, H.B. 2655 results in the State not having to increase the amount of funds earmarked for education. But as this Court has previously found, when the evidence demonstrates that an “amended formula when fully funded provides less [equalization aid] than the previous one would have provided had it been fully funded... the amended formula is structurally less equitable.” Opinion at 41. Thus, far from

curing the inequities affirmed by this Court, the State has exacerbated those inequities. And, it did so intentionally.

The State argues that there was no education-based policy behind the adoption of the supplemental general state aid formula in the first place. *See, e.g.*, Brief of Appellant Concerning Legislative Cure (“Appellant’s Brief”) at 5-7. That is false. The supplemental general state aid formula was adopted in direct response to this Court’s orders in *Montoy*. When the Legislature adopted an equalization scheme that only equalized to the 75th percentile, the Court would not approve it. *Montoy v. State*, 279 Kan. 817 (2005) (Montoy IV). But, when the State adopted a supplemental general state aid formula that calculated equalization aid based on the AVPP of the district at the 81.2 percentile, the Court found that “the legislature responded to our concerns about wealth-based disparities inherent in the LOB by increasing the equalizing LOB state aid AVPP percentile.” *Montoy v. State*, 282 Kan. 9, 28-29 (2006) (Montoy V). The clear education-based policy behind the adoption of that formula was the provision of aid in a manner that comported with the equity components of the Kansas Constitution. Increasing the LOB state aid AVPP percentile reduced wealth-based disparities.

Importantly, the State misconstrues the testimony of Dale Dennis. Mr. Dennis testified regarding the 81.2 percentile formula: “[P]art of it was property tax driven and part of it was they chose, the legislators did, to try to equalize as high as they could go at that time . . . .” *See* Appellant’s Brief at 6-7, State’s Appx. B, at 76-77. But this is consistent with the Court’s holdings in its *Montoy* and *Gannon* decisions; part of the equity test involves “similar tax effort.” The legislators were required by this Court in *Montoy IV* to “equalize as high as they could go”; the 75 percentile had already been found to be unconstitutionally inequitable. Under

this Court’s holdings, similar tax effort is part of the “education-based policy” of the equity requirements of Article 6, Section 6.

On the other hand, the adoption of H.B. 2655 is clearly not based on any education-based policy. Here, when the Court raised concerns about the disparities inherent in the LOB, the Legislature responded by *decreasing* the equalizing LOB state aid AVPP percentile from the 81.2 percentile to an effective percentile of 68.8. There is simply no evidence to demonstrate that this somehow “cured” the equity issues affirmed to exist by this Court, or that an LOB equalization mechanism that equalizes to a lower percentile than that found unconstitutional in *Montoy IV* somehow now meets the constitutional requirements.

4. H.B. 2655 Failed to Comply with *Gannon I* Because It Did Not Cure Inequities for FY15, FY16, and FY17

*Gannon II* instructed the State to comply with *Gannon I*. See *Gannon II*, slip op. at p.74. In *Gannon I*, this Court mandated that the State cure the existing inequities for FY15 and going forward. *Gannon I*, 298 Kan. at 1198. Because this Court gave the State a second chance to do what it should have done *in response to the March mandate*, compliance required action for FY15 going forward. Therefore, H.B. 2655 did not comply with *Gannon II*.

**D. Failing to Take Advantage of this Court’s Safe Harbor Subjects H.B. 2655 to Strict Compliance With this Court’s Adequacy Test, Which it Fails**

The Legislature’s failure to voluntarily revive the “relevant portions of the previous school funding system and fully fund them within the current block grant system” subjects H.B. 2655 to the following test:

But if the legislature rejects this solution [i.e., voluntarily reviving and fully funding the earlier provisions], *any other funding system it enacts must be demonstrated to be capable of meeting the equity requirements of Article 6 – while not running afoul of the adequacy requirement.* 298 Kan. at 1200



(explaining that although adequacy and equity are distinct components of Article 6, they do not exist in isolation from each other, so that a particular cure of equity infirmities may affect adequacy of the funding system).

*Gannon II*, slip op. at 73-74 (emphasis added). As demonstrated above, H.B. 2655 cannot meet the equity test. But, just as glaring as H.B. 2655's failure to meet this Court's equity test is its failure to cure the inadequate level of funding already determined unconstitutional by the Panel. The Panel found that school finance in Kansas was inadequately funded to the tune of well over \$500 million per year. H.B. 2655 was intended to be essentially revenue-neutral, and does nothing to correct the legislature's failure to provide public education financing that – "through structure and implementation – is reasonably calculated to have all Kansas public education students meet or exceed the standards set out in *Rose* and presently codified in K.S.A. 2013 Supp. 72-1127." *Gannon I*, 298 Kan. at 1170. Thus, H.B. 2655 must be rejected for failing the Court's adequacy test as well.

Moreover, the State takes for granted that it can rely on local property taxes to adequately fund education in Kansas. But, the Kansas Supreme Court has warned that it is only permissible to rely on local money "to the extent that funding *remains constitutionally equalized*." *Montoy IV*, 279 Kan. at 839-40 (emphasis added). Under H.B. 2655 "the wealthier districts will be able to generate more funds for elements of a constitutionally adequate education that the State has failed to fund." *Id.* at 839. The State's failure to constitutionally equalize the money that it relies on from local property assessments strips the State of its ability to rely on that funding as part of its efforts to comply with Article 6 of the Kansas Constitution. This Court has previously informed the State that local tax assessments "are not acceptable as a substitute for the State funding the legislature is obligated to provide under Article 6, § 6. That

should pre-exist the local tax initiative.” *Id.* at 839-40. The State’s adoption of H.B. 2655 ignores this warning.

Finally, H.B. 2655 does not change the structure of CLASS, which was wholly unconstitutional when adopted. The Panel appropriately found that CLASS, which is “blind to any changes in the number and demographics of the K-12 student population,” was unconstitutional on its face. R.Vol.137, p.1433, pp. 1475-79. As the Panel correctly found “[t]his method of state aid distribution ... can find *no accepted factual basis or principle that has ever been approved by any court or supported by any expert or educator* for determining the appropriate financing of Kansas K-12 schools.” *Id.* Indeed the Panel found this “flat funding mechanism” “*so pernicious and its negative effects so immediate*” that it issued a temporary restraining order (later stayed by this Court) in an attempt to mitigate those pernicious effects. *Id.* The State has wholly failed to mitigate those affects in adopting H.B. 2655. Because of this failure, H.B. 2655 “runs afoul of adequacy” and does not pass the Court’s test as set forth in *Gannon II*.

#### **E. The State’s Arguments in Support of H.B. 2655 Fail**

In its Brief, the State sets forth several arguments in support of H.B. 2655. These arguments are designed to distract this Court’s attention from the fact that H.B. 2655 does nothing to change the relative purchasing power of districts based on their differing property wealth and therefore does nothing to cure the inequities affirmed by this Court. While H.B. 2655 does cure the inequities in the capital outlay equalization aid by adopting this Court’s suggested remedy, the State has failed to cure the inequities in the LOB system. The State’s arguments fail.

1. Applying the Capital Outlay Equalization Formula to Supplemental General State Aid Increases the Inequities Identified By This Court

The State argues that H.B. 2655 cures the inequities in the LOB system by adopting the same equalization formula this Court approved as constitutional for capital outlay equalization aid. Appellant’s Brief at 14-15. Again, the State argues the 81.2 percentile standard “had no basis in educational policy.” *Id.* at 14. The State suggests that “[i]t is difficult, if not impossible to argue with the logic that, if the formula used for capital outlay equalization is constitutional, why would that same formula not also be constitutional for equalizing LOB?” *Id.*

The first step towards answering the State’s allegedly “impossible” question would be for the Legislature to actually listen to the testimony of the witnesses that came before it. Dale Dennis specifically pointed out some of the difficulties associated with applying the capital outlay equalization formula to LOB equalization, as follows:

[S]ometimes we have a tendency to want to compare capital outlay with LOB, but capital outlay there is a difference. You have a cap. You can’t go more than eight mills. So, if there’s – it’s equalization, why, it’s got to be within that eight mills, where the LOB about the average tax rate there is in the 19, 20 mill range. So, it’s much larger and the dollars involved are much greater, so – so anyway, I think that – there is a difference in the formulas, but there is also a difference in the taxing levy authorities.

State’s Appx. B, at at 75:23-76:9. When Mr. Dennis was asked what problems he saw in H.B. 2655, he specifically testified that the change to apply the capital outlay method of equalization to LOB equalization could raise equity concerns:

[I]f there’s an issue it will be the change and I think anybody involved in it would say this, when you change from the 81<sup>st</sup> percentile to the capital outlay equalization, somebody could raise that issue . . . that issue will no doubt be discussed ‘cause you’re changing the amount of dollars equalized in the LOB from one formula to another.

*Id.* at 23:3-11.

The concerns Mr. Dennis expressed to the Legislature are precisely why H.B. 2655 fails to cure the LOB inequities. As discussed above, the practical effect of applying the capital outlay method of equalization for calculating supplemental general state aid effectively *increased* the disparity between the property-wealthy districts and the property-poor districts. *Supra*. As demonstrated above, while adopting the safe harbor would have resulted in Kansas City's having approximately 98.2% of Blue Valley's LOB purchasing power, under H.B. 2655, that is reduced to 78.7%.

This result would have been no surprise to the *Montoy IV* Court. It specifically reviewed and rejected an LOB equalization scheme that would have equalized only to the 75th percentile. H.B. 2655 only equalizes to the 68.8th percentile. This cannot meet the Court's equity test.

Furthermore, this disequalizing result is not surprising given the substantially larger amount of dollars involved and the larger range of possible mill levies involved, just as Mr. Dennis testified. *Supra*. Since districts are only allowed to raise up to 8 mills in capital outlay levies, less equalization is needed to keep the districts relatively close in purchasing power. But, since LOB mill levies range widely from 0 mills in Meade to 39.386 mills in South Haven, and with the value of a mill ranging from \$2,178.35 in Leavenworth to \$3,022,419.95 in Shawnee Mission, the potential for vast disparities arises in the LOB system, and it requires more equalization, as this Court found in *Montoy IV*.

Also, the State's reliance on the approximately \$15 million in the extraordinary needs fund to attempt to remedy any remaining disparities is clearly insufficient. Appellant's Brief at 17. The cost of funding equalization for FY15, FY16, and FY17 is approximately \$162 million.

See Exhibits B-D to Plaintiffs’ Motion to Modify Court’s Order to Clarify Certain Language.<sup>5</sup> H.B. 2655 adds no new equalization funding. While \$15 million, if dispersed appropriately, could reduce the disparities somewhat, the State has provided no evidence that it would reduce the disparities to a constitutional level; it certainly would not reduce it to the level this Court previously found to be constitutional, because that would cost more than \$162 million. The State therefore fails to meet its burden of proof.

While the Legislature adopted H.B. 2655 under the guise of complying with *Gannon I* and *Gannon II*, by applying the capital outlay equalization formula to LOB equalization aid, it has once again “*increased* the wealth-based disparity between those districts receiving the aid and wealthier districts ineligible to receive it, *i.e., it has widened the existing gap between them.*” *Gannon II*, 2016 Kan. LEXIS 8, \*84 (emphasis added). This Court should find that the capital outlay formula is not constitutional for equalizing LOB.

2. The State’s “Mathematical Evidence” Purporting To Show Decreased Disparity Under H.B. 2655 Is Misleading

The State argues that the Legislature “considered precise mathematical evidence which demonstrated that adopting the capital outlay equalization formula for LOB equalization formula for LOB equalization would reduce disparities to their lowest level in recent years.” See, e.g., Appellant’s Brief at 15. This “precise mathematical evidence,” however, is both

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<sup>5</sup> The cost of funding those equalization mechanisms for FY15, FY16, and FY17, is summarized here:

	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017*
<b>Total Additional Appropriation Needed:</b>	53,734,035	70,970,069	38,616,174

misleading and fails to take into account the impact of the “hold harmless” aid on the equalization system as a whole.

Interestingly, in the brief the State initially filed with the Court, the State made the bolder claim that “[t]he Legislature considered precise mathematical evidence which demonstrated that adopting the capital outlay equalization formula for LOB equalization would reduce disparities *more than retaining the old LOB formula.*” See e.g., Appendix K: Original Brief Filed by State, at ECB132, 148. However, after claiming a “clerical error”, the State replaced this obviously false statement in an amended filing with the lesser (but, still inaccurate) claim that “[t]he Legislature considered precise mathematical evidence which demonstrated that adopting the capital outlay equalization formula for LOB equalization formula for LOB equalization would reduce disparities *to their lowest level in recent years.*” See Appellant’s Brief at 15; Appx. K, at ECB159. Clearly, at some point, even the State recognized that its adoption of the capital outlay equalization formula for LOB equalization was less equalizing than fully funding the old LOB formula would have been.

More importantly, however, the “precise mathematical evidence” the Legislature reviewed and presents to this Court is misleading. First, by looking at the number of mills required to generate the non-state portion of 25% adopted LOB, the Legislative Research Department’s analysis selects an artificial number that does not correlate to most of the LOB percentages adopted by most school districts; at most, it demonstrates a hypothetical situation that does not match reality. Second, by utilizing quintiles and averaging the mills required to generate the non-state portion of a hypothetical LOB percentage, the State hides the vast disparities among individual districts, even within each quintile. See Appendix L: Quintile Data

from Kansas Legislative Research Department. Appendix L is the data relied on by Mr. Penner in his analysis presented to the Legislature, and shows the relevant data for each *district*, rather than just each *quintile*. The data for 2016-17 shows a range of AVPP among the districts just in the “wealthiest 20%” from \$117,967 to \$547,862 and a range of mills required to generate non-state portion of 25% adopted LOB (“mills required”) from 3.856 to 23.960. Clearly, the averages in the quintile analysis hide the problem.

But, more tellingly, any mitigation of the disparity between the quintiles as demonstrated in Mr. Penner’s chart is wholly explained by natural fluctuations in assessed valuation from year to year. For example, in 2013-2014 the difference in AVPP between the “poorest 20%” and the “wealthiest 20%” was \$157,334. In 2014-2015, that difference went up to \$174,018. As Mr. Penner’s analysis demonstrates, the difference in “mills required” between those quintiles also increased, from 4.225 to 5.456. But then, in 2015-2016, the difference in AVPP decreased to \$143,717. And, Mr. Penner’s analysis demonstrates, not surprisingly, that the difference in “mills required” also declined, from 5.456 to 3.148.

It comes as no surprise that differences in the disparity would be due to natural fluctuations rather than legislative activity; the legislature merely renamed the aid and gave it back to the districts in the same amounts. No aid was taken away from the wealthiest districts, and no new equalization aid was given to the poorer districts. The Legislative Research Department’s analysis simply does not take into account the *disequalizing* effect of the “hold harmless” provisions. Even if the particular disparity defined by the Legislative Research Department’s completely hypothetical analysis has been decreased, that disparity is put back into place by the “hold harmless” aid that ensures that the wealthier districts’ total aid package

is not reduced by the adoption of the formula that supposedly reduces the disparities. But, if the wealthier districts' overall aid is not decreased, which it is not due to the hold harmless aid; and the poorer districts' overall aid is not increased, which it is not; then there has been no effect whatsoever on the overall disparities in the equalization system. Looking at the LOB formula in isolation gives a skewed picture of the effects of H.B. 2655.

But, the ability to backfill LOB creates more inequity. Obviously, the property wealth of the district will largely dictate whether a district can take advantage of any backfill possibilities because of the correlation between a district's wealth and their political ability to increase local property taxes. Districts with lower AVPPs will face significant political barriers to "backfilling" their LOB fund. On the other hand, many of the wealthier districts will not face those political barriers and will be able to "backfill" their LOB entirely, thereby increasing the distance between themselves and property-poor districts even further. *Supra*. H.B. 2655 does not provide reasonably equal access to substantially similar educational opportunities through similar tax effort.

### 3. The Hold Harmless Provisions Are Desequalizing

As demonstrated above, the hold harmless provisions have *desequalizing* effects that serve only to ensure that the differences in purchasing power among the districts remain at exactly the same level under H.B. 2655 as they were when this Court found CLASS unconstitutional. The State, however, argues in favor of these provisions based on testimony from several sources, including representatives of two of the Plaintiff districts that it ensures that districts "do not receive less than last year" or that they "appreciate[d] efforts to hold districts harmless." *See* Appellants Brief at 18-20, citing testimony from Kansas City, Kansas



superintendent Cynthia Lane and Wichita Public Schools' Chief Financial Officer Jim Freeman.

The State's argument in this respect is beyond galling. Kansas City, Kansas is currently suing the State of Kansas for its unconstitutional failure to provide adequate funding. Kansas City, Kansas' superintendent Cynthia Lane testifies that she is glad districts will "not receive less than last year" under H.B. 2655. But the State omits the bulk of Ms. Lane's testimony regarding the hold harmless provision:

What is different with this hold harmless portion is that *it is holding us harmless to levels of funding that, frankly, have been deemed not equitable*. So, in past times, you've held harmless *after you corrected the deficiencies* in the formula. So, we want to celebrate the hold harmless piece, we think that's critically important so there aren't consistent winners and losers in the process, *but we encourage you to do so after correcting the challenges*.

State's Appx. B, at 500 (lines 10-13 (emphasis added)). All Ms. Lane (and the Plaintiffs) are arguing is that their intention is not to take funding from other school districts; as Ms. Lane testified: "[t]hat's always been important to us to make sure not only students in Kansas City, Kansas public schools receive quality education, but it's important that the entire state does as well." *Id.* (lines 1-5). Rather, Plaintiffs seek *more* equalization funding that would serve to actually reduce the disparities among districts. But, of course, any superintendent (especially one currently suing the State for inadequate funding) would be glad to see that pending legislation would not reduce her district's funding even further.

By ignoring the import of the bill's opponents' testimony, the State attempts to transform a "sigh of relief" that the Legislature did not harm districts even more than it has in the past into an unequivocal vote of support for a *disequalizing* provision of the bill. This Court should see through this frankly disingenuous effort on the part of the State.

**F. In Light of the State's Repeated Failure to Cure the Inequities Present in the Current Funding System, This Court Should Exercise Its Equitable Power to Remedy the Inequities**

As the State admits, “[i]n an equitable relief setting, this Court has ‘inherent power to enforce [its] holdings.’” Appellant’s Brief at 22 (quoting *Gannon II*, slip op. at 67). This Court, therefore, has several tools in its toolbox to ensure that the inequities it previously affirmed have been remedied:

1. Lift the Court’s Stay of the Panel’s Order With Regard to the Equalization Formulas

The most efficient method of remedying the current unconstitutionality of the school finance formula is to lift this Court’s July 30, 2015 Stay of the Panel’s June 26, 2015 Order. The Panel’s Order was appropriate, supported by competent factual findings, and constitutional. *See, e.g.*, Plaintiffs’ Equity Brief, filed September 1, 2015, at Arguments and Authorities §B. The Panel appropriately crafted a remedy designed to cure the inequities that this Court affirmed in its Mandate. In doing so, the Panel paid careful attention to issues related to the separation of powers, as this Court instructed. This Court stayed the Panel’s order to “give the legislature a second, and substantial, opportunity to craft a constitutionally suitable solution and minimize the threat of disruptions in funding for education.” *Gannon II*, 2016 Kan. LEXIS 8, \*108. The State responded with a financial shell game that exacerbated the equity problems found by the Panel and affirmed by this Court. As this Court has often been forced to do in the remedy phase of school finance litigation, it must now “reject[] legislation that increased or exacerbated inequities among districts in evaluating action taken by the legislature in the remedial stage.” *Id.* at \*49 (citing *Gannon I*, 298 Kan. at 1173-74). The State can identify no

basis for a third bite at the apple or this Court's further continuing to stay the Panel's remedy. Therefore, this Court should exercise its equitable authority and lift its stay.

As this Court found, lifting its stay with regard to the equalization aid provisions would have the following effects.

- (a) It would reinstate the capital outlay state aid formula as it existed prior to January 1, 2015, and would require certification of payments of capital outlay state aid for fiscal year 2015, 2016 and 2017 calculated based on that formula.
- (b) It would reinstate the previous supplemental general state aid formula and would require certification of payments of supplemental general state aid for fiscal year 2015, 2016, and 2017 calculated based on that formula.

*See Gannon II*, slip op. at 19-20. As the Court noted, the Panel did not order additional appropriations for capital outlay state aid or supplemental general state aid. *Id.* Thus, this Court, as the Panel did, could “rely on each legislator’s solemn oath of office and respect for our constitutional form of government to provide such [appropriation] authority” if it chose this remedial option and lifted its stay. *Id.* at 19.

2. Strike CLASS and H.B. 2655 as Unconstitutional; Shutdown Kansas Public Schools

Given that neither CLASS nor HB2655 meets this Court’s stated equity test, those enactments may be stricken as unconstitutional. As the Court held in *Gannon II*, “[w]ithout a constitutionally equitable school finance system, the schools in Kansas will be unable to operate beyond June 30.” *Gannon II*, slip op. at 75. While this principle is undoubtedly true, a complete school shutdown on June 30 would have detrimental and long-lasting effects on both Kansas school districts and their students. As a result, Plaintiffs would suggest that if the Court determines that school closure is necessary, it provide a remedial order to minimize damage to the education infrastructure.

3. Strike CLASS and H.B. 2655 as Unconstitutional; School Shutdown Results But Damage to the Education Infrastructure is Minimized

The Court in its discretion could strike the current school funding system under CLASS and H.B. 2655 but utilize its equitable power to minimize damage to the education infrastructure during the pendency of the shutdown. This scenario would require that the Court allow the continued use of any balances on hand, such as contingency reserve funds, to minimize damages. Additionally, the Court could order any necessary appropriations. Should the Court adopt this remedy, Plaintiffs would ask that the parties be allowed to brief the Court on the potential damages to education infrastructure and what would be required to minimize those damages. For example, the Plaintiffs would request that they be allowed to distribute funds to achieve the following:

1. Make payments toward general obligation bonds, warrants and leases, lease-purchase agreements, and other already-incurred obligations relating to the acquisition of capital assets;
2. Make payments to insurance companies for purposes of maintaining critical insurance coverage during any shutdown;
3. Make payments to staff/entities for purposes of providing critical maintenance services during any shutdown;
4. Make payments for purposes of providing on-site security for district property during any shutdown;
5. Make payments necessary to maintain critical utilities during any shutdown;
6. Make payments to employees for services rendered prior to any shutdown and to maintain employee benefits during any shutdown; and
7. Make payments to employees to perform critical services during any shutdown.

Plaintiffs again request further briefing on these issues to allow the Court to craft a remedy that prevents any unnecessary harms to Kansas' students and schools, should the Court ultimately determine to shutdown Kansas public schools.

#### 4. Enforce the Legislature's Positive Duty to Equitably Fund School Finance

The State argues that this Court cannot exercise its authority to “consider . . . any remedy – including the Panel’s attempted remedy – that would direct the legislature to amend or repeal statues or to appropriate particular funds.” Appellant’s Brief at 22-23. The State argues that to do so would violate the separation of powers doctrine and/or the Kansas Constitution. But this flies in the face of the Kansas Constitution which places an affirmative constitutional obligation upon the Kansas Legislature to “make suitable provision for finance of the educational interests of the state.” KAN. CONST., Art. 6; *Gannon I*, 298 Kan. at 1141-42, 1147. The State of Kansas is currently failing to comply with that obligation.

**The positive, mandatory nature of Article 6 requires that the Kansas courts take action to remedy any constitutional violations.** This concept of a positive duty is not a novel concept; it is inherent in the concept of “checks and balances” in the American system familiar to any civics student. Article 6’s positive duty demands a remedy even if it means encroaching upon the Legislature’s appropriations power. It comes as no surprise that the State – as it has in all stages of this litigation – continues to hide behind its Article 2 appropriations powers to justify its failure to comply with Article 6 of the Kansas Constitution. Yet, the State cannot use its Article 2 powers to violate Article 6 of the Kansas Constitution. Allowing the State to preserve the powers vested to the Legislature by Article 2 of the Constitution while wholeheartedly repudiating Article 6’s commands regarding how that power must be exercised would give the Legislature absolute discretion regarding school funding. This would violate the very language of Article 6, which “communicates a clear intention not to give [the Legislature] absolute discretion in the finance of schools.” *Gannon I*, 298 Kan. at 1144 (emphasis added).

Plaintiffs do not seek to take away any of the Legislature's powers, including its power to appropriate. Although ordinarily it is not the Court's role to direct the Legislature how to appropriate, how to levy taxes, or how to spend the funds it collects, this case is the exception. The Kansas Constitution provides virtually no mandatory state programs or services, except for the education of Kansas public schoolchildren. The Legislature still has authority to determine how to provide that funding – if it deems a tax increase or restoration of taxes inappropriate to adequately fund education – it has the authority to make that decision. It does not, however, have the authority to fund education in a manner that does not comport with Article 6 of the Kansas Constitution. Nor does Governor Brownback have that authority. Article 6 represents the will of the people as enacted through the demanding constitutional amendment process. Passage of the education amendment required a two-thirds vote by both houses of the Kansas legislature and a majority vote of the people of Kansas. *See* KAN. CONST., Art. 14. The State seeks to thwart the will of the people based solely on a majority vote of the current Legislature in the exercise of its Article 2 appropriations power; this would allow the shifting whims of one or two legislators voting on a budget bill to outweigh the will of Kansans as enshrined in their properly amended Constitution. Such a result is untenable. As this Court previously held, “We conclude from this constitutional assignment of different roles to different entities that the people of Kansas wanted to ensure that the education of school children in their state is *not entirely dependent upon political influence or the voters' constant vigilance.*” *Gannon I*, 298 Kan. at 1159 (emphasis added).

The rule of law requires that Article 6's constitutional mandates be upheld above all the shifting changes inherent in the democratic political process. As the Panel stated in its earlier

decision, and as quoted approvingly by this Court, “[m]atters intended for permanence are placed in constitutions for a reason – to protect them from the vagaries of politics or majority.” *Gannon I*, 298 Kan. at 1159.

As the Panel and this Court have repeatedly found, the State has been derelict in fulfilling the positive duty imposed upon it by Article 6 of the Kansas Constitution. The State must now be held accountable and must be required to comply with the Kansas Constitution. As a result, it is within this Court’s power to strike the provisions of CLASS and H.B. 2655 that would repeal the equalization formulas as they existed prior to January 1, 2015, order the Legislature to appropriate the necessary funding to ensure that equalization pay is paid pursuant to those formulas for fiscal years 2015, 2016, and 2017, and order the proper Executive Branch officials to disperse the resulting equalization funding pursuant to the prior formulas. To the extent the Legislature and/or the Executive Branch fails to comply with such an order, this Court has the inherent authority to apply sanctions for contempt.

Furthermore, if the Legislature and/or Executive Branch fail to comply with such an order, their actions will have created a conflict between Article 2 and Article 6 of the Kansas Constitution. It is this Court’s duty to reconcile and read these provisions together; given the State’s recalcitrance, Article 2’s appropriations power must be made subservient to the positive duties regarding education funding imposed by the people of Kansas on their legislators through Article 6, Section 6. Article 6 demands that these violations be remedied – it demands that, if necessary, the Court exercise the appropriations power itself if the Legislature again fails to obey the Court’s mandate.

**G. This Court Should Exercise Its Inherent Power to Issue Sanctions and Award Plaintiffs' Attorneys' Fees**

In addition to the remedies discussed above, this Court has inherent power to sanction a party based on that party's conduct in bad faith, regardless of statutory provisions. *See e.g., Schoenholz v. Hinzman*, 295 Kan. 786, 787 (2012) (citing *Alpha Med. Clinic v. Anderson*, 280 Kan. 903, 926 (2006)) (courts have inherent powers to impose sanctions for bad-faith conduct, irrespective of statutory provisions). As Plaintiffs have shown, the State has acted in bad faith by continually dodging its constitutional obligation to properly fund education in Kansas. *See* Brief of Appellees, filed 9-1-15; Response Brief of Appellees, dated 1-12-16; R.Vol.14, p.1867 (Panel's 1/11/13 Order, p. 148 (the State acted with "what appears now to be an obvious and continuing pattern of disregard of constitutional funding obligations under Article 6")). The State's course of conduct since this Court's *Gannon I* decision has essentially amounted to willful disobedience leading to unnecessary expenditures by Plaintiffs in seeking to enforce this Court's (and the Panel's) decisions. First, the State "backtracked" on a promise to fully fund the equity formulas made to the Plaintiffs, the Panel, and Kansas schoolchildren and Plaintiffs were required to expend additional effort and funds to seek an order from the Panel altering its previous decision on equity, including extensive briefing and a two-day hearing. Then, after asking this Court for "one more chance" – and being granted another chance to comply – the State again failed to cure the affirmed inequities in the current system; instead making them worse. This Court should exercise its inherent power to sanction the State and award Plaintiffs' attorneys' fees.

Plaintiffs have repeatedly requested that this Court and the Panel enter attorneys' fees in their favor. A brief is currently pending before the Panel seeking this same relief. The brief



was filed on June 30, 2015, and the State certified that it was ready for ruling on August 5, 2015. Plaintiffs have repeatedly demonstrated that the State continues to act in bad faith. But, even absent bad faith on the part of the State, attorneys' fees would be appropriate because "plaintiffs have contributed to the vindication of important constitutional rights." *Claremont School Dist. v. Governor*, 144 N.H. 590, 598, 761 A.2d 389 (1999). Under similar circumstances, the Supreme Court of New Hampshire exercised its "inherent equitable powers" and awarded reasonable attorney's fees to plaintiff school districts. *Id.* This Court should do the same.

In contempt cases, courts routinely provide reasonable attorney's fees as a sanction. While the grant of attorneys' fees in this case would admittedly be an extraordinary remedy, it is no more extraordinary than the continued, willful defiance of the Legislature and its repeated demonstrations of contempt for the people's Constitution.

### **CONCLUSION**

For reasons stated above, Plaintiffs request this Court: (1) find that H.B. 2655 does not meet the Kansas Constitution's equity requirement for school funding; (2) select a remedy from those discussed herein; (3) retain jurisdiction of this matter to ensure the State's compliance with that remedy; and (4) award Plaintiffs attorneys' fees.

Dated this 25th day of April, 2016.

Respectfully submitted,

---

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**CERTIFICATE OF SERVICE**

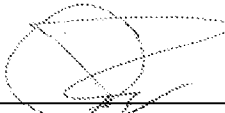
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\_\_\_\_\_  
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**APPENDIX A:**  
**Memorandum from Dale Dennis, dated March 22, 2016**  
**(Containing Computer Printout SF 16-133)**



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March 22, 2016

FROM: Dale M. Dennis, Deputy  
Commissioner of Education

SUBJECT: 2016 Senate Bill 515

Attached is a computer printout (SF16-133) which summarizes the effects of a proposed plan on supplemental general (LOB) state aid, capital outlay state aid, and hold harmless state aid. Provisions of this bill include the following.

- Capital outlay state aid is the same as provided in House Bill 2731 (see computer printout SF16-117 for school district detail).
- Supplemental general (LOB) state aid using median assessed valuation per pupil (see computer printout SF16-126 for school district detail)

### SUMMARY—STATE AID

Capital Outlay State Aid	\$ 23,489,840
Supplemental General (LOB) State Aid	(82,908,792)
Hold Harmless State Aid	61,792,947
Less Reduction in Extraordinary Needs Growth	(2,353,463)
	2,000,000
<b>TOTAL</b>	<b>\$ 2,020,532</b>

## COLUMN EXPLANATION

Column	1 --	2016-17 Estimated capital outlay state aid increase/decrease (see computer printout SF16-117 for school district detail).
	2 --	2016-17 Estimated supplemental general (LOB) state aid increase/decrease (see computer printout SF16-126 for school district detail)
	3 --	2016-17 Estimated total increase/decrease (Columns 1 + 2)
	4 --	2016-17 Estimated hold harmless state aid

	3/22/2016		Col 1	Col 2	Col 3	Col 4
			Cap Outlay Aid	LOB Aid	Estimated	Estimated
			Inc / Dec	Inc / Dec	Inc / Dec	Payment
USD#	County Name	USD Name	SF16-117 Col 4	SF16-126 Col 4	(Cols 1+2)	Hold Harmless
256	Allen	Marmaton Valley	0	-400,146	-400,146	400,146
257	Allen	Iola	89,321	-189,235	-99,914	99,914
258	Allen	Humboldt	59,573	-485,907	-426,335	426,335
365	Anderson	Garnett	82,131	-429,918	-347,786	347,786
479	Anderson	Crest	0	-104,821	-104,821	104,821
377	Atchison	Atchison Co Comm Schools	4,289	-434,626	-430,337	430,337
409	Atchison	Atchison Public Schools	112,164	-223,242	-111,078	111,078
254	Barber	Barber County North	0	0	0	0
255	Barber	South Barber	0	0	0	0
355	Barton	Ellinwood Public Schools	45,148	190,623	235,771	0
428	Barton	Great Bend	129,100	-434,133	-305,033	305,033
431	Barton	Hoisington	48,885	166,216	215,100	0
234	Bourbon	Fort Scott	-28,319	-429,972	-458,290	458,290
235	Bourbon	Uniontown	0	-93,554	-93,554	93,554
415	Brown	Hiawatha	0	-197,162	-197,162	197,162
430	Brown	South Brown County	39,756	-252,507	-212,752	212,752
205	Butler	Bluestem	57,613	-56,881	732	0
206	Butler	Remington-Whitewater	23,597	-201,860	-178,263	178,263
375	Butler	Circle	72,089	-293,716	-221,627	221,627
385	Butler	Andover	445,569	-1,224,162	-778,593	778,593
394	Butler	Rose Hill Public Schools	104,596	-179,755	-75,159	75,159
396	Butler	Douglass Public Schools	47,544	-52,688	-5,144	5,144
402	Butler	Augusta	193,229	-380,141	-186,912	186,912
490	Butler	El Dorado	78,638	-269,181	-190,544	190,544
492	Butler	Flinthills	5,625	-170,372	-164,747	164,747
284	Chase	Chase County	0	-4,647	-4,647	4,647
285	Chautauqua	Cedar Vale	0	-3,358	-3,358	3,358
286	Chautauqua	Chautauqua Co Community	6,395	-16,048	-9,653	9,653
404	Cherokee	Riverton	-6,456	-122,514	-128,970	128,970
493	Cherokee	Columbus	34,756	-387,249	-352,494	352,494
499	Cherokee	Galena	26,348	-102,278	-75,930	75,930
508	Cherokee	Baxter Springs	83,323	-40,859	42,465	0
103	Cheyenne	Cheylin	0	0	0	0
297	Cheyenne	St Francis Comm Sch	0	-92,022	-92,022	92,022
219	Clark	Minneola	0	-84,689	-84,689	84,689
220	Clark	Ashland	0	0	0	0
379	Clay	Clay Center	-78,661	-369,689	-448,351	448,351
333	Cloud	Concordia	67,847	-262,440	-194,593	194,593
334	Cloud	Southern Cloud	0	-119,683	-119,683	119,683
243	Coffey	Lebo-Waverly	8,467	-270,076	-261,609	261,609
244	Coffey	Burlington	0	0	0	0
245	Coffey	LeRoy-Gridley	0	0	0	0
300	Comanche	Comanche County	0	0	0	0
462	Cowley	Central	17,280	-129,589	-112,309	112,309
463	Cowley	Udall	14,687	-206,438	-191,751	191,751
465	Cowley	Winfield	164,626	-571,881	-407,256	407,256
470	Cowley	Arkansas City	51,508	-383,843	-332,335	332,335
471	Cowley	Dexter	16,970	-31,423	-14,453	14,453
246	Crawford	Northeast	43,287	-144,553	-101,266	101,266
247	Crawford	Cherokee	15,868	-369,680	-353,812	353,812
248	Crawford	Girard	30,793	-170,283	-139,490	139,490
249	Crawford	Frontenac Public Schools	21,842	-111,824	-89,982	89,982
250	Crawford	Pittsburg	130,319	-282,583	-152,264	152,264
294	Decatur	Oberlin	0	-49,926	-49,926	49,926
393	Dickinson	Solomon	22,574	-145,883	-123,309	123,309

	3/22/2016		Col 1	Col 2	Col 3	Col 4
			Cap Outlay Aid	LOB Aid	Estimated	Estimated
			Inc / Dec	Inc / Dec	Inc / Dec	Payment
USD#	County Name	USD Name	SF16-117 Col 4	SF16-126 Col 4	(Cols 1+2)	Hold Harmless
435	Dickinson	Abilene	178,373	-184,899	-6,527	6,527
473	Dickinson	Chapman	-17,436	-226,618	-244,053	244,053
481	Dickinson	Rural Vista	0	-141,353	-141,353	141,353
487	Dickinson	Herington	0	-47,114	-47,114	47,114
111	Doniphan	Doniphan West Schools	0	0	0	0
114	Doniphan	Riverside	0	12,411	12,411	0
429	Doniphan	Troy Public Schools	13,545	-136,658	-123,114	123,114
348	Douglas	Baldwin City	120,067	-258,149	-138,082	138,082
491	Douglas	Eudora	109,827	-164,977	-55,150	55,150
497	Douglas	Lawrence	656,309	-2,377,404	-1,721,096	1,721,096
347	Edwards	Kinsley-Offerle	37,583	-111,390	-73,807	73,807
502	Edwards	Lewis	0	0	0	0
282	Elk	West Elk	20,962	-36,436	-15,474	15,474
283	Elk	Elk Valley	0	-156,179	-156,179	156,179
388	Ellis	Ellis	63,307	91,079	154,386	0
432	Ellis	Victoria	0	0	0	0
489	Ellis	Hays	0	-317,906	-317,906	317,906
112	Ellsworth	Central Plains	0	0	0	0
327	Ellsworth	Ellsworth	31,417	-187,355	-155,937	155,937
363	Finney	Holcomb	0	0	0	0
457	Finney	Garden City	293,038	-595,555	-302,517	302,517
381	Ford	Spearville	13,053	-133,059	-120,006	120,006
443	Ford	Dodge City	419,403	-788,687	-369,283	369,283
459	Ford	Bucklin	0	0	0	0
287	Franklin	West Franklin	56,631	-147,513	-90,882	90,882
288	Franklin	Central Heights	39,054	-130,682	-91,628	91,628
289	Franklin	Wellsville	71,910	-206,772	-134,862	134,862
290	Franklin	Ottawa	199,433	-382,498	-183,065	183,065
475	Geary	Geary County Schools	-154,601	-1,363,276	-1,517,877	1,517,877
291	Gove	Grinnell Public Schools	0	0	0	0
292	Gove	Wheatland	0	0	0	0
293	Gove	Quinter Public Schools	36,505	-16,562	19,943	0
281	Graham	Graham County	0	0	0	0
214	Grant	Ulysses	0	0	0	0
102	Gray	Cimmaron-Ensign	18,267	-285,031	-266,764	266,764
371	Gray	Montezuma	9,554	-101,046	-91,492	91,492
476	Gray	Copeland	0	0	0	0
477	Gray	Ingalls	7,671	24,186	31,858	0
200	Greeley	Greeley County Schools	0	0	0	0
386	Greenwood	Madison-Virgil	10,160	-86,657	-76,497	76,497
389	Greenwood	Eureka	10,316	-183,480	-173,164	173,164
390	Greenwood	Hamilton	0	-7,136	-7,136	7,136
494	Hamilton	Syracuse	35,806	-15,072	20,734	0
361	Harper	Anthony-Harper	0	-80,374	-80,374	80,374
511	Harper	Attica	11,276	-2,523	8,754	0
369	Harvey	Burrton	40,259	51,513	91,772	0
373	Harvey	Newton	236,161	-689,770	-453,610	453,610
439	Harvey	Sedgwick Public Schools	12,600	-48,449	-35,849	35,849
440	Harvey	Halstead	24,940	-291,933	-266,992	266,992
460	Harvey	Hesston	46,316	-270,744	-224,427	224,427
374	Haskell	Sublette	0	0	0	0
507	Haskell	Satanta	0	0	0	0
227	Hodgeman	Hodgeman County Schools	0	0	0	0
335	Jackson	North Jackson	3,723	-160,826	-157,103	157,103
336	Jackson	Holton	65,919	-239,384	-173,465	173,465



	3/22/2016		Col 1	Col 2	Col 3	Col 4
			Cap Outlay Aid	LOB Aid	Estimated	Estimated
			Inc / Dec	Inc / Dec	Inc / Dec	Payment
USD#	County Name	USD Name	SF16-117 Col 4	SF16-126 Col 4	(Cols 1+2)	Hold Harmless
337	Jackson	Royal Valley	41,950	-246,065	-204,116	204,116
338	Jefferson	Valley Falls	23,067	-141,638	-118,571	118,571
339	Jefferson	Jefferson County North	20,071	-139,362	-119,291	119,291
340	Jefferson	Jefferson West	63,272	-145,711	-82,439	82,439
341	Jefferson	Oskaloosa Public Schools	9,290	-111,831	-102,541	102,541
342	Jefferson	McLouth	22,281	-194,210	-171,929	171,929
343	Jefferson	Perry Public Schools	23,623	-289,101	-265,478	265,478
107	Jewell	Rock Hills	0	-21,459	-21,459	21,459
229	Johnson	Blue Valley	0	-2,407,372	-2,407,372	2,407,372
230	Johnson	Spring Hill	0	-293,948	-293,948	293,948
231	Johnson	Gardner Edgerton	532,373	-706,254	-173,881	173,881
232	Johnson	De Soto	495,480	-2,022,965	-1,527,485	1,527,485
233	Johnson	Olathe	557,018	-9,575,361	-9,018,343	9,018,343
512	Johnson	Shawnee Mission Pub Sch	0	-3,040,285	-3,040,285	3,040,285
215	Kearny	Lakin	0	0	0	0
216	Kearny	Deerfield	0	0	0	0
331	Kingman	Kingman - Norwich	113,499	-35,949	77,551	0
332	Kingman	Cunningham	0	0	0	0
422	Kiowa	Kiowa County	0	0	0	0
474	Kiowa	Haviland	0	0	0	0
503	Labette	Parsons	44,300	-218,717	-174,417	174,417
504	Labette	Oswego	17,712	-56,487	-38,775	38,775
505	Labette	Chetopa-St. Paul	24,411	-108,219	-83,808	83,808
506	Labette	Labette County	91,923	-215,501	-123,578	123,578
468	Lane	Healy Public Schools	0	0	0	0
482	Lane	Dighton	0	0	0	0
207	Leavenworth	Ft Leavenworth	3,023	9,108	12,132	0
449	Leavenworth	Easton	28,299	-235,822	-207,523	207,523
453	Leavenworth	Leavenworth	226,875	-587,559	-360,684	360,684
458	Leavenworth	Basehor-Linwood	183,164	-279,044	-95,880	95,880
464	Leavenworth	Tonganoxie	-26,998	-322,038	-349,035	349,035
469	Leavenworth	Lansing	109,147	-301,893	-192,746	192,746
298	Lincoln	Lincoln	-10,762	-327,143	-337,905	337,905
299	Lincoln	Sylvan Grove	0	-72,558	-72,558	72,558
344	Linn	Pleasanton	18,628	-192,875	-174,247	174,247
346	Linn	Jayhawk	-27,233	-660,809	-688,042	688,042
362	Linn	Prairie View	0	0	0	0
274	Logan	Oakley	0	0	0	0
275	Logan	Triplains	0	0	0	0
251	Lyon	North Lyon County	0	0	0	0
252	Lyon	Southern Lyon County	50,257	-133,607	-83,350	83,350
253	Lyon	Emporia	557,901	-633,906	-76,005	76,005
397	Marion	Centre	45,106	-8,485	36,621	0
398	Marion	Peabody-Burns	0	-125,290	-125,290	125,290
408	Marion	Marion-Florence	0	-134,098	-134,098	134,098
410	Marion	Durham-Hillsboro-Lehigh	58,680	-186,307	-127,627	127,627
411	Marion	Goessel	9,414	-85,801	-76,387	76,387
364	Marshall	Marysville	0	-173,754	-173,754	173,754
380	Marshall	Vermillion	30,491	-260,333	-229,841	229,841
498	Marshall	Valley Heights	24,965	-161,729	-136,764	136,764
400	McPherson	Smoky Valley	110,105	-249,239	-139,135	139,135
418	McPherson	McPherson	148,145	-688,878	-540,733	540,733
419	McPherson	Canton-Galva	13,823	-188,068	-174,245	174,245
423	McPherson	Moundridge	0	-121,534	-121,534	121,534
448	McPherson	Inman	24,032	-220,421	-196,389	196,389

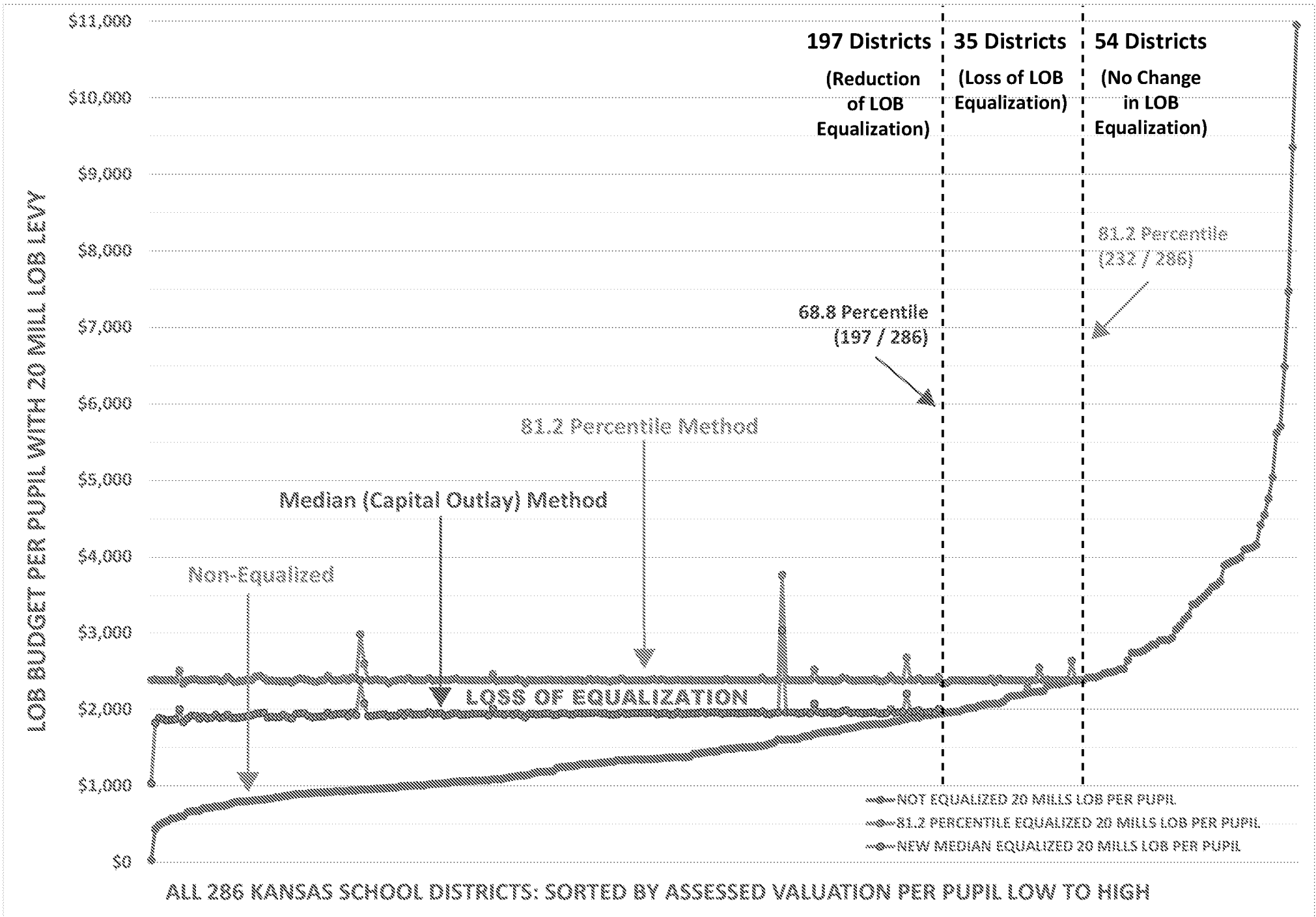
	3/22/2016		Col 1	Col 2	Col 3	Col 4
			Cap Outlay Aid	LOB Aid	Estimated	Estimated
			Inc / Dec	Inc / Dec	Inc / Dec	Payment
USD#	County Name	USD Name	SF16-117 Col 4	SF16-126 Col 4	(Cols 1+2)	Hold Harmless
225	Meade	Fowler	0	-89,000	-89,000	89,000
226	Meade	Meade	0	0	0	0
367	Miami	Osawatomie	78,675	-313,930	-235,255	235,255
368	Miami	Paola	231,900	-47,738	184,162	0
416	Miami	Louisburg	149,710	-172,834	-23,125	23,125
272	Mitchell	Waconda	0	-197,983	-197,983	197,983
273	Mitchell	Beloit	76,722	-203,131	-126,409	126,409
436	Montgomery	Caney Valley	22,058	-239,531	-217,473	217,473
445	Montgomery	Coffeyville	55,251	-389,721	-334,470	334,470
446	Montgomery	Independence	70,276	-627,014	-556,737	556,737
447	Montgomery	Cherryvale	44,627	-103,575	-58,948	58,948
417	Morris	Morris County	56,732	-164,849	-108,118	108,118
217	Morton	Rolla	0	0	0	0
218	Morton	Elkhart	151,571	60,515	212,086	0
113	Nemaha	Prairie Hills	72,950	-383,134	-310,184	310,184
115	Nemaha	Nemaha Central	0	-15,619	-15,619	15,619
101	Neosho	Erie-Galesburg	42,938	-165,559	-122,621	122,621
413	Neosho	Chanute Public Schools	202,962	-319,215	-116,253	116,253
106	Ness	Western Plains	0	0	0	0
303	Ness	Ness City	0	0	0	0
211	Norton	Norton Community Schools	36,424	-253,864	-217,440	217,440
212	Norton	Northern Valley	14,466	-89,530	-75,064	75,064
420	Osage	Osage City	24,153	-131,009	-106,857	106,857
421	Osage	Lyndon	29,991	-105,099	-75,108	75,108
434	Osage	Santa Fe Trail	34,670	-212,642	-177,972	177,972
454	Osage	Burlingame Public School	0	-68,019	-68,019	68,019
456	Osage	Marais Des Cygnes Valley	0	-155,879	-155,879	155,879
392	Osborne	Osborne County	19,440	-150,376	-130,936	130,936
239	Ottawa	North Ottawa County	-29,753	-222,723	-252,476	252,476
240	Ottawa	Twin Valley	29,667	-258,276	-228,609	228,609
495	Pawnee	Ft Larned	-74,248	-389,566	-463,813	463,813
496	Pawnee	Pawnee Heights	0	-85,280	-85,280	85,280
110	Phillips	Thunder Ridge Schools	1,237	-205,051	-203,813	203,813
325	Phillips	Phillipsburg	32,150	-92,430	-60,280	60,280
326	Phillips	Logan	0	-46,844	-46,844	46,844
320	Pottawatomie	Wamego	61,788	-327,496	-265,708	265,708
321	Pottawatomie	Kaw Valley	0	0	0	0
322	Pottawatomie	Onaga-Havensville-Wheaton	31,240	-145,165	-113,925	113,925
323	Pottawatomie	Rock Creek	0	-164,492	-164,492	164,492
382	Pratt	Pratt	109,265	-373,782	-264,517	264,517
438	Pratt	Skyline Schools	31,108	-181,179	-150,071	150,071
105	Rawlins	Rawlins County	5,221	-218,936	-213,715	213,715
308	Reno	Hutchinson Public Schools	163,146	-762,972	-599,826	599,826
309	Reno	Nickerson	54,188	-272,711	-218,523	218,523
310	Reno	Fairfield	0	0	0	0
311	Reno	Pretty Prairie	12,863	-164,188	-151,324	151,324
312	Reno	Haven Public Schools	66,528	-383,753	-317,224	317,224
313	Reno	Buhler	238,318	-331,796	-93,478	93,478
109	Republic	Republic County	0	-241,846	-241,846	241,846
426	Republic	Pike Valley	8,614	-152,081	-143,467	143,467
376	Rice	Sterling	49,189	-126,574	-77,386	77,386
401	Rice	Chase-Raymond	0	0	0	0
405	Rice	Lyons	70,841	19,028	89,869	0
444	Rice	Little River	0	0	0	0
378	Riley	Riley County	45,573	-292,576	-247,003	247,003

	3/22/2016		Col 1	Col 2	Col 3	Col 4
			Cap Outlay Aid	LOB Aid	Estimated	Estimated
			Inc / Dec	Inc / Dec	Inc / Dec	Payment
USD#	County Name	USD Name	SF16-117 Col 4	SF16-126 Col 4	(Cols 1+2)	Hold Harmless
383	Riley	Manhattan-Ogden	0	-1,536,205	-1,536,205	1,536,205
384	Riley	Blue Valley	0	-62,896	-62,896	62,896
269	Rooks	Palco	0	0	0	0
270	Rooks	Plainville	0	0	0	0
271	Rooks	Stockton	0	-80,629	-80,629	80,629
395	Rush	LaCrosse	7,025	-90,382	-83,358	83,358
403	Rush	Otis-Bison	0	0	0	0
399	Russell	Paradise	0	0	0	0
407	Russell	Russell County	70,624	257,388	328,012	0
305	Saline	Salina	560,848	-1,248,914	-688,066	688,066
306	Saline	Southeast Of Saline	0	-255,415	-255,415	255,415
307	Saline	Ell-Saline	33,772	-252,817	-219,044	219,044
466	Scott	Scott County	21,880	-135,092	-113,212	113,212
259	Sedgwick	Wichita	4,508,756	-6,045,648	-1,536,892	1,536,892
260	Sedgwick	Derby	822,104	-735,024	87,080	0
261	Sedgwick	Haysville	-24,663	-422,672	-447,335	447,335
262	Sedgwick	Valley Center Pub Sch	176,871	-299,711	-122,841	122,841
263	Sedgwick	Mulvane	246,570	-55,372	191,198	0
264	Sedgwick	Clearwater	99,239	-194,003	-94,764	94,764
265	Sedgwick	Goddard	417,394	-680,851	-263,457	263,457
266	Sedgwick	Maize	629,126	-1,165,811	-536,684	536,684
267	Sedgwick	Renwick	154,108	-486,381	-332,273	332,273
268	Sedgwick	Cheney	49,452	-138,423	-88,971	88,971
480	Seward	Liberal	0	-495,290	-495,290	495,290
483	Seward	Kismet-Plains	0	0	0	0
345	Shawnee	Seaman	354,751	-714,134	-359,383	359,383
372	Shawnee	Silver Lake	45,831	-157,086	-111,255	111,255
437	Shawnee	Auburn Washburn	776,699	-622,735	153,964	0
450	Shawnee	Shawnee Heights	307,760	-596,977	-289,218	289,218
501	Shawnee	Topeka Public Schools	829,524	-1,804,935	-975,411	975,411
412	Sheridan	Hoxie Community Schools	0	-64,249	-64,249	64,249
352	Sherman	Goodland	-22,702	-568,624	-591,325	591,325
237	Smith	Smith Center	11,968	-274,626	-262,658	262,658
349	Stafford	Stafford	6,337	-145,450	-139,113	139,113
350	Stafford	St John-Hudson	0	0	0	0
351	Stafford	Macksville	0	0	0	0
452	Stanton	Stanton County	0	0	0	0
209	Stevens	Moscow Public Schools	0	0	0	0
210	Stevens	Hugoton Public Schools	0	0	0	0
353	Sumner	Wellington	164,453	-349,018	-184,565	184,565
356	Sumner	Conway Springs	49,413	-135,100	-85,687	85,687
357	Sumner	Belle Plaine	38,894	-118,039	-79,145	79,145
358	Sumner	Oxford	45,956	67,172	113,128	0
359	Sumner	Argonia Public Schools	0	-73,925	-73,925	73,925
360	Sumner	Caldwell	10,773	-143,827	-133,054	133,054
509	Sumner	South Haven	9,665	44,602	54,267	0
314	Thomas	Brewster	0	0	0	0
315	Thomas	Colby Public Schools	44,730	-457,878	-413,148	413,148
316	Thomas	Golden Plains	0	-162,331	-162,331	162,331
208	Trego	Wakeeney	0	0	0	0
329	Wabaunsee	Mill Creek Valley	9,206	-290,683	-281,477	281,477
330	Wabaunsee	Mission Valley	52,513	-136,896	-84,383	84,383
241	Wallace	Wallace County Schools	0	0	0	0
242	Wallace	Weskan	0	-17,107	-17,107	17,107
108	Washington	Washington Co. Schools	3,908	-166,153	-162,245	162,245

	3/22/2016		Col 1	Col 2	Col 3	Col 4
			Cap Outlay Aid	LOB Aid	Estimated	Estimated
			Inc / Dec	Inc / Dec	Inc / Dec	Payment
USD#	County Name	USD Name	SF16-117 Col 4	SF16-126 Col 4	(Cols 1+2)	Hold Harmless
223	Washington	Barnes	0	-175,837	-175,837	175,837
224	Washington	Clifton-Clyde	0	-127,159	-127,159	127,159
467	Wichita	Leoti	0	-157,678	-157,678	157,678
387	Wilson	Altoona-Midway	0	-39,888	-39,888	39,888
461	Wilson	Neodesha	46,331	-250,286	-203,955	203,955
484	Wilson	Fredonia	20,189	-140,475	-120,285	120,285
366	Woodson	Woodson	2,648	-33,810	-31,162	31,162
202	Wyandotte	Turner-Kansas City	218,981	-484,713	-265,733	265,733
203	Wyandotte	Piper-Kansas City	162,149	-269,147	-106,997	106,997
204	Wyandotte	Bonner Springs	281,143	-427,970	-146,826	146,826
500	Wyandotte	Kansas City	1,262,158	-2,502,864	-1,240,706	1,240,706
	TOTALS		23,489,840	-82,908,792	-59,418,952	61,792,947

**APPENDIX B:**  
**Chart Demonstrating Loss in LOB Equalization Due to Change in Methods**  
**(With Supporting Documentation)**

# Loss in LOB Equalization Due to Change in Methods



# S Sub HB 2655 Reduces Equalization Aid and Increases the Equalization Gap

## Loss in LOB Equalization Due to Change in Methods

- 81.2 Percentile Method (see green line)
  - Brings each district up to the same purchasing power as the district at the **81.2 Percentile** of assessed valuation per pupil.
    - With a hypothetical 20 mill LOB levy, the districts receiving equalization could get about \$2,400 per pupil for LOB. Any LOB authority over or under that amount would cost more or less mills.
      - This \$2,400 per pupil would be funded partially locally, by the amount below the red line, and partially by a state equalization payment, the amount above the red line to the green line.
    - Would provide equalization funding to 232 districts.
    - This was the Court's safe harbor.
- Median Method (see blue line)
  - Projected effect on 2016-17 funding would bring each district up to the same purchasing power as the district at the **68.8 Percentile** of assessed valuation per pupil.
    - With a 20 mill LOB levy the districts receiving equalization could get about \$1,950 per pupil for LOB. Any LOB authority over or under that amount would cost more or less mills.
      - The \$1,950 per pupil would be funded partially locally, by the amount below the red line, and now, to a lesser extent, by a state equalization payment, the amount above the red line to the blue line.
    - Would provide equalization to 197 districts.
    - 35 districts lose equalization that would have been received under the prior system.
    - 232 districts would receive less equalization than under the 81.2 Percentile Method.
- The Median Method is a DECREASE in equalization from the prior system.
- The yellow area is the amount of the loss.

# Equalization Formula Comparison at 20 Mill LOB Levy

USD#	County Name	USD Name KSDE Spreadsheet Number:	NO FORMULA: NON-EQUALIZED				OLD FORMULA: 81.2 PERCENTILE METHOD			NEW S SUB HB2655 FORMULA: MEDIAN (CAPITAL OUTLAY) METHOD		
			A	B	C	D	E	F	G	H	I	J
			2015-16 Est. 9/20 FTE Enroll (incl 4 yr AR/Virt)	2016-17 LOB / BI Final Valuation	NON-EQUALIZED VALUATION PER PUPIL	NOT EQUALIZED 20 MILLS LOB PER PUPIL	81.2 PERCENTILE LOB FORMULA AID RATE	AID ON 20 MILLS LOB PER PUPIL	"EQUALIZED" LOB BUDGET PER PUPIL	MEDIAN FORMULA LOB AID RATE	AID ON 20 MILLS LOB PER PUPIL AT THE MEDIAN RATE	"EQUALIZED" LOB BUDGET PER PUPIL
			SF16-126 & SF16-116 Col 1	SF16-117 Col 2a	SF16-117 Col 2a / Col 1	Calculation Col C ÷ 1000 x 20	SF16-116 Col 2b	Calculation Col G x Col E	Calculation Col D ÷ (1 - Col E)	SF16-126 Col 2b	Calculation Col J x Col H	Calculation Col D ÷ (1 - Col H)
				(LOB/BI Valuation Per Pupil)		2016-17 Est LOB Aid Rate Old Formula 81.20%		20 Mill LOB Levy + Aid from 81.2 Percentile Formula			20 Mill LOB Levy + Aid from Median Rate Formula	
207	Leavenworth	Ft Leavenworth	1,599.5	2,479,839	1,550	31	0.9870	2,355	2,386	0.9700	1,003	1,034
499	Cherokee	Galena	790.1	17,325,628	21,928	439	0.8168	1,955	2,394	0.7600	1,389	1,827
508	Cherokee	Baxter Springs	998.2	24,603,999	24,648	493	0.7933	1,892	2,385	0.7400	1,403	1,896
261	Sedgwick	Haysville	5,241.9	137,615,086	26,253	525	0.7799	1,861	2,386	0.7200	1,350	1,875
504	Labette	Oswego	446.0	12,020,051	26,951	539	0.7741	1,847	2,386	0.7100	1,320	1,859
475	Geary	Geary County Schools	7,313.7	211,792,780	28,958	579	0.7574	1,808	2,388	0.6900	1,289	1,868
249	Crawford	Frontenac Public Schools	875.7	25,426,529	29,036	581	0.7562	1,801	2,382	0.6900	1,293	1,873
447	Montgomery	Cherryvale	852.6	25,686,266	30,127	603	0.7604	1,912	2,514	0.7000	1,406	2,008
202	Wyandotte	Turner-Kansas City	4,028.0	122,040,489	30,298	606	0.7412	1,735	2,341	0.6700	1,230	1,836
470	Cowley	Arkansas City	2,696.1	88,906,879	32,976	660	0.7236	1,726	2,386	0.6500	1,225	1,884
443	Ford	Dodge City	6,505.5	218,908,126	33,650	673	0.7192	1,723	2,396	0.6500	1,250	1,923
500	Wyandotte	Kansas City	20,388.9	686,512,344	33,671	673	0.7195	1,727	2,401	0.6500	1,251	1,924
480	Seward	Liberal	4,739.5	160,639,597	33,894	678	0.7159	1,708	2,386	0.6400	1,205	1,883
235	Bourbon	Uniontown	427.0	15,150,639	35,482	710	0.7026	1,676	2,386	0.6300	1,208	1,918
505	Labette	Chetopa-St. Paul	439.3	15,745,997	35,843	717	0.6993	1,667	2,384	0.6200	1,170	1,886
491	Douglas	Eudora	1,656.8	59,647,015	36,001	720	0.6993	1,674	2,394	0.6200	1,175	1,895
506	Labette	Labette County	1,478.2	54,331,028	36,755	735	0.6932	1,661	2,396	0.6200	1,199	1,934
248	Crawford	Girard	993.7	36,675,663	36,908	738	0.6897	1,641	2,379	0.6100	1,155	1,893
337	Jackson	Royal Valley	812.4	30,100,043	37,051	741	0.6885	1,638	2,379	0.6100	1,159	1,900
357	Sumner	Belle Plaine	601.7	22,691,982	37,713	754	0.6896	1,675	2,430	0.6100	1,180	1,934
439	Harvey	Sedgwick Public Schools	460.5	17,883,268	38,834	777	0.6744	1,609	2,386	0.5900	1,118	1,894
246	Crawford	Northeast	470.0	18,657,941	39,698	794	0.6633	1,564	2,358	0.5800	1,096	1,890
454	Osage	Burlingame Public School	299.0	11,931,554	39,905	798	0.6643	1,590	2,378	0.5800	1,102	1,900
253	Lyon	Emporia	4,391.2	175,554,755	39,979	800	0.6640	1,580	2,379	0.5800	1,104	1,904
402	Butler	Augusta	2,102.6	84,585,790	40,229	805	0.6647	1,595	2,400	0.5800	1,111	1,916
257	Allen	Iola	1,261.2	50,999,392	40,437	809	0.6613	1,579	2,388	0.5800	1,117	1,926
336	Jackson	Holton	1,065.8	43,548,016	40,859	817	0.6640	1,615	2,432	0.5800	1,128	1,946
396	Butler	Douglass Public Schools	670.1	27,500,611	41,040	821	0.6638	1,621	2,442	0.5800	1,133	1,954
394	Butler	Rose Hill Public Schools	1,574.0	64,755,061	41,140	823	0.6592	1,592	2,415	0.5800	1,136	1,959
268	Sedgwick	Cheney	739.6	30,868,181	41,736	835	0.6492	1,545	2,380	0.5600	1,062	1,897
234	Bourbon	Fort Scott	1,817.6	76,212,737	41,930	839	0.6480	1,544	2,382	0.5600	1,067	1,906
367	Miami	Osawatomie	1,130.5	48,400,624	42,813	856	0.6395	1,519	2,375	0.5500	1,047	1,903
503	Labette	Parsons	1,225.5	52,490,030	42,832	857	0.6390	1,516	2,373	0.5500	1,047	1,904
353	Sumner	Wellington	1,545.0	67,219,225	43,508	870	0.6336	1,505	2,375	0.5500	1,064	1,934
420	Osage	Osage City	645.2	28,197,892	43,704	874	0.6320	1,501	2,375	0.5400	1,026	1,900
356	Sumner	Conway Springs	476.2	21,089,843	44,288	886	0.6241	1,470	2,356	0.5300	999	1,885
308	Reno	Hutchinson Public Schools	4,724.9	211,400,755	44,742	895	0.6252	1,493	2,387	0.5400	1,050	1,945
262	Sedgwick	Valley Center Pub Sch	2,723.6	122,293,832	44,902	898	0.6272	1,511	2,409	0.5400	1,054	1,952
457	Finney	Garden City	7,281.8	327,355,598	44,955	899	0.6254	1,501	2,400	0.5400	1,055	1,955
339	Jefferson	Jefferson County North	424.5	19,190,794	45,208	904	0.6215	1,484	2,389	0.5300	1,020	1,924
265	Sedgwick	Goddard	5,334.1	243,321,990	45,616	912	0.6157	1,461	2,374	0.5200	988	1,901
509	Sumner	South Haven	193.5	8,855,757	45,766	915	0.6123	1,446	2,361	0.5200	992	1,907
340	Jefferson	Jefferson West	835.7	38,271,515	45,796	916	0.6158	1,468	2,384	0.5200	992	1,908
218	Morton	Elkhart	1,052.3	48,302,988	45,902	918	0.6153	1,468	2,386	0.5200	995	1,913
501	Shawnee	Topeka Public Schools	13,100.0	603,482,608	46,067	921	0.6228	1,521	2,443	0.5300	1,039	1,960
405	Rice	Lyons	789.5	36,514,399	46,250	925	0.6123	1,461	2,386	0.5200	1,002	1,927
373	Harvey	Newton	3,332.4	155,368,123	46,623	932	0.6087	1,451	2,383	0.5200	1,010	1,943
288	Franklin	Central Heights	538.0	25,126,709	46,704	934	0.6085	1,452	2,386	0.5200	1,012	1,946
469	Leavenworth	Lansing	2,572.3	120,341,002	46,783	936	0.6120	1,476	2,411	0.5200	1,014	1,949



## Equalization Formula Comparison at 20 Mill LOB Levy

USD#	County Name	USD Name KSDE Spreadsheet Number:	NO FORMULA: NON-EQUALIZED				OLD FORMULA: 81.2 PERCENTILE METHOD			NEW S SUB HB2655 FORMULA: MEDIAN (CAPITAL OUTLAY) METHOD		
			A	B	C	D	E	F	G	H	I	J
			2015-16 Est. 9/20 FTE Enroll (incl 4 yr AR/Virt)	2016-17 LOB / BI Final Valuation	NON-EQUALIZED VALUATION PER PUPIL	NOT EQUALIZED 20 MILLS LOB PER PUPIL	81.2 PERCENTILE LOB FORMULA AID RATE	AID ON 20 MILLS LOB PER PUPIL Calculation	"EQUALIZED" LOB BUDGET PER PUPIL Calculation	MEDIAN FORMULA LOB AID RATE	AID ON 20 MILLS LOB PER PUPIL AT THE MEDIAN RATE	"EQUALIZED" LOB BUDGET PER PUPIL Calculation
			SF16-126 & SF16-116 Col 1	SF16-117 Col 2a	SF16-117 Col 2a / Col 1	Calculation Col C ÷ 1000 x 20	SF16-116 Col 2b	Col G x Col E	Col D ÷ (1 - Col E)	SF16-126 Col 2b	Calculation Col J x Col H	Col D ÷ (1 - Col H)
				(LOB/BI Valuation Per Pupil)		2016-17 Est LOB Aid Rate Old Formula 81.20%		20 Mill LOB Levy + Aid from 81.2 Percentile Formula			20 Mill LOB Levy + Aid from Median Rate Formula	
338	Jefferson	Valley Falls	363.5	17,079,303	46,986	940	0.6056	1,443	2,382	0.5100	978	1,918
230	Johnson	Spring Hill	3,421.2	161,520,235	47,212	944	0.6104	1,479	2,423	0.5200	1,023	1,967
250	Crawford	Pittsburg	2,943.8	139,256,764	47,305	946	0.6063	1,457	2,403	0.5100	985	1,931
358	Sumner	Oxford	345.6	16,497,135	47,735	955	0.6803	2,032	2,986	0.6000	1,432	2,387
487	Dickinson	Herington	434.0	20,771,119	47,860	957	0.6319	1,643	2,600	0.5400	1,124	2,081
231	Johnson	Gardner Edgerton	5,457.2	261,733,061	47,961	959	0.5976	1,425	2,384	0.5000	959	1,918
372	Shawnee	Silver Lake	662.6	31,815,238	48,016	960	0.5975	1,425	2,386	0.5000	960	1,921
325	Phillips	Phillipsburg	605.0	29,196,305	48,258	965	0.5971	1,430	2,396	0.5000	965	1,930
285	Chautauqua	Cedar Vale	172.0	8,340,292	48,490	970	0.5935	1,416	2,386	0.5000	970	1,940
341	Jefferson	Oskaloosa Public Schools	543.8	26,396,972	48,542	971	0.5931	1,415	2,386	0.5000	971	1,942
344	Linn	Pleasanton	338.5	16,531,195	48,837	977	0.5838	1,370	2,347	0.4900	938	1,915
404	Cherokee	Riverton	717.2	35,173,674	49,043	981	0.5867	1,393	2,373	0.4900	942	1,923
409	Atchison	Atchison Public Schools	1,626.8	79,813,762	49,062	981	0.5883	1,402	2,384	0.4900	943	1,924
434	Osage	Santa Fe Trail	986.2	49,233,925	49,923	998	0.5832	1,397	2,395	0.4900	959	1,958
413	Neosho	Chanute Public Schools	1,755.3	87,752,962	49,993	1,000	0.5815	1,390	2,389	0.4800	923	1,923
428	Barton	Great Bend	2,906.5	145,938,498	50,211	1,004	0.5838	1,409	2,413	0.4900	965	1,969
421	Osage	Lyndon	396.5	19,961,698	50,345	1,007	0.5780	1,379	2,386	0.4800	929	1,936
290	Franklin	Ottawa	2,348.1	118,326,184	50,392	1,008	0.5775	1,378	2,386	0.4800	930	1,938
461	Wilson	Neodesha	702.0	35,379,023	50,397	1,008	0.5775	1,378	2,386	0.4800	930	1,938
462	Cowley	Central	284.7	14,383,547	50,522	1,010	0.5765	1,375	2,386	0.4800	933	1,943
435	Dickinson	Abilene	1,537.9	78,693,936	51,170	1,023	0.5756	1,388	2,412	0.4800	945	1,968
453	Leavenworth	Leavenworth	3,602.3	185,524,544	51,502	1,030	0.5680	1,354	2,384	0.4700	913	1,943
286	Chautauqua	Chautauqua Co Community	368.9	19,038,666	51,609	1,032	0.5674	1,354	2,386	0.4700	915	1,948
465	Cowley	Winfield	2,164.1	111,841,077	51,680	1,034	0.5668	1,352	2,386	0.4700	917	1,950
464	Leavenworth	Tonganoxie	1,897.4	98,572,542	51,951	1,039	0.5645	1,347	2,386	0.4600	885	1,924
471	Cowley	Dexter	141.5	7,376,965	52,134	1,043	0.5630	1,343	2,386	0.4600	888	1,931
385	Butler	Andover	5,610.2	296,088,314	52,777	1,056	0.5595	1,340	2,396	0.4600	899	1,955
114	Doniphan	Riverside	633.8	33,525,132	52,895	1,058	0.5607	1,350	2,408	0.4600	901	1,959
333	Cloud	Concordia	1,007.7	53,631,501	53,222	1,064	0.5538	1,321	2,386	0.4500	871	1,935
323	Pottawatomie	Rock Creek	944.1	50,300,973	53,279	1,066	0.5534	1,320	2,386	0.4500	872	1,937
411	Marion	Goessel	266.0	14,178,210	53,302	1,066	0.5532	1,320	2,386	0.4500	872	1,938
389	Greenwood	Eureka	606.5	32,485,244	53,562	1,071	0.5510	1,315	2,386	0.4500	876	1,948
376	Rice	Sterling	511.0	27,394,382	53,609	1,072	0.5506	1,314	2,386	0.4500	877	1,949
431	Barton	Hoisington	704.5	37,790,427	53,641	1,073	0.5493	1,307	2,380	0.4500	878	1,951
430	Brown	South Brown County	548.0	29,448,597	53,738	1,075	0.5495	1,311	2,386	0.4500	879	1,954
335	Jackson	North Jackson	361.5	19,485,128	53,901	1,078	0.5481	1,308	2,386	0.4400	847	1,925
264	Sedgwick	Clearwater	1,093.0	59,571,619	54,503	1,090	0.5583	1,378	2,468	0.4600	929	2,019
259	Sedgwick	Wichita	47,656.9	2,598,936,432	54,534	1,091	0.5404	1,282	2,373	0.4400	857	1,948
498	Marshall	Valley Heights	375.0	20,451,902	54,538	1,091	0.5428	1,295	2,386	0.4400	857	1,948
320	Pottawatomie	Wamego	1,470.1	81,059,447	55,139	1,103	0.5378	1,283	2,386	0.4300	832	1,935
266	Sedgwick	Maize	6,883.0	383,523,296	55,720	1,114	0.5329	1,271	2,386	0.4300	841	1,955
307	Saline	Ell-Saline	448.5	25,166,441	56,112	1,122	0.5296	1,263	2,386	0.4200	813	1,935
458	Leavenworth	Basehor-Linwood	2,356.4	133,518,430	56,662	1,133	0.5281	1,268	2,402	0.4200	821	1,954
460	Harvey	Hesston	774.1	44,111,760	56,985	1,140	0.5223	1,246	2,386	0.4100	792	1,932
440	Harvey	Halstead	742.5	42,332,866	57,014	1,140	0.5135	1,204	2,344	0.4000	760	1,900
450	Shawnee	Shawnee Heights	3,438.8	197,228,101	57,354	1,147	0.5198	1,242	2,389	0.4100	797	1,944
240	Ottawa	Twin Valley	573.7	33,489,048	58,374	1,167	0.5106	1,218	2,386	0.4000	778	1,946
446	Montgomery	Independence	1,934.9	114,454,227	59,153	1,183	0.5029	1,197	2,380	0.3900	756	1,939
348	Douglas	Baldwin City	1,313.7	77,874,133	59,278	1,186	0.5029	1,199	2,385	0.3900	758	1,944

# Equalization Formula Comparison at 20 Mill LOB Levy

USD#	County Name	USD Name KSDE Spreadsheet Number:	NO FORMULA: NON-EQUALIZED				OLD FORMULA: 81.2 PERCENTILE METHOD			NEW S SUB HB2655 FORMULA: MEDIAN (CAPITAL OUTLAY) METHOD		
			A	B	C	D	E	F	G	H	I	J
			2015-16 Est. 9/20 FTE Enroll (incl 4 yr AR/Virt)	2016-17 LOB / BI Final Valuation	NON-EQUALIZED VALUATION PER PUPIL	NOT EQUALIZED 20 MILLS LOB PER PUPIL	81.2 PERCENTILE LOB FORMULA AID RATE	AID ON 20 MILLS LOB PER PUPIL	"EQUALIZED" LOB BUDGET PER PUPIL	MEDIAN FORMULA LOB AID RATE	AID ON 20 MILLS LOB PER PUPIL AT THE MEDIAN RATE	"EQUALIZED" LOB BUDGET PER PUPIL
			SF16-126 & SF16-116 Col 1	SF16-117 Col 2a	SF16-117 Col 2a / Col 1	Calculation Col C ÷ 1000 x 20	SF16-116 Col 2b	Calculation Col G x Col E	Calculation Col D ÷ (1 - Col E)	SF16-126 Col 2b	Calculation Col J x Col H	Calculation Col D ÷ (1 - Col H)
				(LOB/BI Valuation Per Pupil)		2016-17 Est LOB Aid Rate Old Formula 81.20%		20 Mill LOB Levy + Aid from 81.2 Percentile Formula			20 Mill LOB Levy + Aid from Median Rate Formula	
449	Leavenworth	Easton	599.6	35,662,223	59,477	1,190	0.5013	1,196	2,385	0.3900	761	1,950
282	Elk	West Elk	337.0	20,060,833	59,528	1,191	0.5024	1,202	2,393	0.3900	761	1,952
260	Sedgwick	Derby	6,480.9	388,230,280	59,904	1,198	0.4978	1,188	2,386	0.3800	734	1,932
247	Crawford	Cherokee	512.6	31,757,990	61,955	1,239	0.4806	1,147	2,386	0.3600	697	1,936
239	Ottawa	North Ottawa County	601.4	37,628,310	62,568	1,251	0.4764	1,138	2,390	0.3600	704	1,955
379	Clay	Clay Center	1,328.4	83,125,031	62,575	1,252	0.4739	1,127	2,379	0.3600	704	1,955
305	Saline	Salina	6,965.9	438,980,058	63,018	1,260	0.4724	1,129	2,389	0.3500	679	1,939
267	Sedgwick	Renwick	1,827.0	115,169,504	63,037	1,261	0.4715	1,125	2,386	0.3500	679	1,940
345	Shawnee	Seaman	3,650.4	232,017,269	63,559	1,271	0.4678	1,117	2,388	0.3500	684	1,956
408	Marion	Marion-Florence	502.8	32,392,084	64,423	1,288	0.4591	1,093	2,382	0.3400	664	1,952
484	Wilson	Fredonia	654.1	42,149,674	64,439	1,289	0.4571	1,085	2,374	0.3400	664	1,953
204	Wyandotte	Bonner Springs	2,622.2	169,352,303	64,584	1,292	0.4615	1,107	2,399	0.3400	665	1,957
258	Allen	Humboldt	848.4	54,868,088	64,672	1,293	0.4578	1,092	2,386	0.3400	666	1,960
309	Reno	Nickerson	1,079.3	70,010,879	64,867	1,297	0.4576	1,094	2,392	0.3400	668	1,966
232	Johnson	De Soto	6,728.8	439,232,561	65,277	1,306	0.4525	1,079	2,384	0.3300	643	1,949
289	Franklin	Wellsville	753.0	49,302,033	65,474	1,309	0.4511	1,076	2,386	0.3300	645	1,954
400	McPherson	Smoky Valley	1,031.9	67,976,092	65,875	1,317	0.4433	1,049	2,367	0.3200	620	1,937
495	Pawnee	Ft Larned	856.0	56,392,772	65,879	1,318	0.4477	1,068	2,386	0.3200	620	1,938
493	Cherokee	Columbus	933.0	62,439,109	66,923	1,338	0.4378	1,042	2,381	0.3100	601	1,940
263	Sedgwick	Mulvane	1,700.2	113,786,303	66,925	1,339	0.4446	1,072	2,410	0.3200	630	1,968
342	Jefferson	McLouth	455.6	30,578,224	67,116	1,342	0.4366	1,040	2,383	0.3100	603	1,945
369	Harvey	Burrton	242.0	16,249,802	67,148	1,343	0.4359	1,038	2,381	0.3100	603	1,946
463	Cowley	Udall	331.7	22,374,302	67,453	1,349	0.4345	1,037	2,386	0.3100	606	1,955
211	Norton	Norton Community Schools	677.7	45,731,095	67,480	1,350	0.4343	1,036	2,386	0.3100	606	1,956
366	Woodson	Woodson	432.5	29,205,362	67,527	1,351	0.4339	1,035	2,386	0.3100	607	1,957
368	Miami	Paola	1,941.0	131,128,041	67,557	1,351	0.4322	1,029	2,380	0.3100	607	1,958
416	Miami	Louisburg	1,672.1	113,035,270	67,601	1,352	0.4337	1,036	2,388	0.3100	607	1,959
101	Neosho	Erie-Galesburg	510.5	34,635,897	67,847	1,357	0.4346	1,043	2,400	0.3100	610	1,967
429	Doniphan	Troy Public Schools	326.0	22,152,217	67,952	1,359	0.4304	1,027	2,386	0.3000	582	1,941
331	Kingman	Kingman - Norwich	927.2	63,311,888	68,283	1,366	0.4302	1,031	2,397	0.3000	585	1,951
205	Butler	Bluestem	486.0	33,315,838	68,551	1,371	0.4253	1,015	2,386	0.3000	588	1,959
378	Riley	Riley County	671.4	46,133,671	68,713	1,374	0.4223	1,004	2,379	0.2900	561	1,936
233	Johnson	Olathe	27,838.8	1,916,552,130	68,845	1,377	0.4229	1,009	2,386	0.2900	562	1,939
410	Marion	Durham-Hillsboro-Lehigh	529.3	36,487,766	68,936	1,379	0.4232	1,012	2,390	0.3000	591	1,970
243	Coffey	Lebo-Waverly	414.7	28,590,014	68,941	1,379	0.4221	1,007	2,386	0.2900	563	1,942
380	Marshall	Vermillion	530.0	36,642,139	69,136	1,383	0.4204	1,003	2,386	0.2900	565	1,947
436	Montgomery	Caney Valley	745.5	51,596,489	69,211	1,384	0.4202	1,003	2,387	0.2900	565	1,950
365	Anderson	Garnett	990.0	70,461,856	71,174	1,423	0.4021	957	2,381	0.2700	526	1,950
313	Reno	Buhler	2,185.3	155,775,364	71,283	1,426	0.4024	960	2,386	0.2700	527	1,953
287	Franklin	West Franklin	566.5	40,662,285	71,778	1,436	0.3983	950	2,386	0.2700	531	1,967
386	Greenwood	Madison-Virgil	222.0	16,005,765	72,098	1,442	0.3956	944	2,386	0.2600	507	1,949
473	Dickinson	Chapman	1,035.7	75,247,497	72,654	1,453	0.3909	933	2,386	0.2600	511	1,964
381	Ford	Spearsville	342.5	24,891,009	72,674	1,453	0.3908	932	2,386	0.2600	511	1,964
388	Ellis	Ellis	418.4	30,436,057	72,744	1,455	0.3902	931	2,386	0.2600	511	1,966
355	Barton	Ellinwood Public Schools	423.4	31,310,781	73,951	1,479	0.3801	907	2,386	0.2400	467	1,946
322	Pottawatomie	Onaga-Havensville-Wheaton	288.0	21,400,205	74,306	1,486	0.3803	912	2,398	0.2400	469	1,955
311	Reno	Pretty Prairie	251.5	18,704,514	74,372	1,487	0.3765	898	2,386	0.2400	470	1,957
456	Osage	Marais Des Cygnes Valley	234.6	17,463,039	74,438	1,489	0.3762	898	2,387	0.2400	470	1,959
492	Butler	Flinthills	252.4	18,967,534	75,149	1,503	0.3700	883	2,386	0.2300	449	1,952

# Equalization Formula Comparison at 20 Mill LOB Levy

USD#	County Name	USD Name KSDE Spreadsheet Number:	NO FORMULA: NON-EQUALIZED				OLD FORMULA: 81.2 PERCENTILE METHOD			NEW S SUB HB2655 FORMULA: MEDIAN (CAPITAL OUTLAY) METHOD		
			A	B	C	D	E	F	G	H	I	J
			2015-16 Est. 9/20 FTE Enroll (incl 4 yr AR/Virt)	2016-17 LOB / BI Final Valuation	NON-EQUALIZED VALUATION PER PUPIL	NOT EQUALIZED 20 MILLS LOB PER PUPIL	81.2 PERCENTILE LOB FORMULA AID RATE	AID ON 20 MILLS LOB PER PUPIL Calculation	"EQUALIZED" LOB BUDGET PER PUPIL	MEDIAN FORMULA LOB AID RATE	AID ON 20 MILLS LOB PER PUPIL AT THE MEDIAN RATE	"EQUALIZED" LOB BUDGET PER PUPIL
			SF16-126 & SF16-116 Col 1	SF16-117 Col 2a	SF16-117 Col 2a / Col 1	Calculation Col C ÷ 1000 x 20	SF16-116 Col 2b	Calculation Col G x Col E	Calculation Col D ÷ (1 - Col E)	SF16-126 Col 2b	Calculation Col J x Col H	Calculation Col D ÷ (1 - Col H)
				(LOB/BI Valuation Per Pupil)		2016-17 Est LOB Aid Rate Old Formula 81.20%	20 Mill LOB Levy + Aid from 81.2 Percentile Formula			20 Mill LOB Levy + Aid from Median Rate Formula		
102	Gray	Cimmaron-Ensign	624.5	47,050,552	75,341	1,507	0.3684	879	2,386	0.2300	450	1,957
252	Lyon	Southern Lyon County	495.0	37,306,362	75,366	1,507	0.3682	878	2,386	0.2300	450	1,958
273	Mitchell	Beloit	767.5	57,960,772	75,519	1,510	0.3669	875	2,386	0.2300	451	1,962
327	Ellsworth	Ellsworth	602.6	45,529,993	75,556	1,511	0.3666	875	2,386	0.2300	451	1,962
293	Gove	Quinter Public Schools	272.0	20,741,785	76,257	1,525	0.3607	861	2,386	0.2200	430	1,955
360	Sumner	Caldwell	230.5	17,592,634	76,324	1,526	0.3697	895	2,422	0.2300	456	1,982
437	Shawnee	Auburn Washburn	6,015.0	462,320,700	76,861	1,537	0.3550	846	2,383	0.2100	409	1,946
445	Montgomery	Coffeyville	1,661.4	129,171,054	77,748	1,555	0.3453	820	2,375	0.2000	389	1,944
330	Wabaunsee	Mission Valley	462.2	36,317,099	78,574	1,571	0.3413	814	2,386	0.2000	393	1,964
347	Edwards	Kinsley-Offerle	324.5	26,105,839	80,449	1,609	0.3256	777	2,386	0.1800	353	1,962
397	Marion	Centre	301.8	24,280,664	80,453	1,609	0.5721	2,151	3,760	0.4700	1,427	3,036
312	Reno	Haven Public Schools	854.5	68,790,832	80,504	1,610	0.3294	791	2,401	0.1800	353	1,964
438	Pratt	Skyline Schools	394.5	31,808,521	80,630	1,613	0.3241	773	2,386	0.1800	354	1,967
393	Dickinson	Solomon	302.6	24,423,551	80,712	1,614	0.3234	771	2,386	0.1800	354	1,969
343	Jefferson	Perry Public Schools	743.5	60,131,598	80,876	1,618	0.3211	765	2,383	0.1700	331	1,949
316	Thomas	Golden Plains	182.6	15,019,520	82,254	1,645	0.3105	741	2,386	0.1600	313	1,958
417	Morris	Morris County	716.2	59,302,910	82,802	1,656	0.3059	730	2,386	0.1600	315	1,971
511	Harper	Attica	151.5	12,560,747	82,909	1,658	0.3050	728	2,386	0.1500	293	1,951
382	Pratt	Pratt	1,085.6	91,327,973	84,127	1,683	0.3342	845	2,527	0.1900	395	2,077
494	Hamilton	Syracuse	503.0	42,619,158	84,730	1,695	0.2897	691	2,386	0.1400	276	1,970
113	Nemaha	Prairie Hills	1,106.2	94,122,352	85,086	1,702	0.2857	681	2,383	0.1300	254	1,956
212	Norton	Northern Valley	163.0	13,909,673	85,335	1,707	0.2846	679	2,386	0.1300	255	1,962
407	Russell	Russell County	792.5	67,975,671	85,774	1,715	0.2809	670	2,386	0.1300	256	1,972
349	Stafford	Stafford	244.4	20,975,841	85,826	1,717	0.2776	659	2,376	0.1200	234	1,951
203	Wyandotte	Piper-Kansas City	1,962.3	168,905,433	86,075	1,722	0.2787	665	2,387	0.1200	235	1,956
352	Sherman	Goodland	882.0	76,947,964	87,243	1,745	0.2793	676	2,421	0.1200	238	1,983
490	Butler	El Dorado	1,871.0	163,787,450	87,540	1,751	0.2726	656	2,407	0.1200	239	1,990
237	Smith	Smith Center	369.5	32,527,145	88,030	1,761	0.2620	625	2,386	0.1000	196	1,956
392	Osborne	Osborne County	274.6	24,300,516	88,494	1,770	0.2554	607	2,377	0.1000	197	1,967
418	McPherson	McPherson	2,308.4	205,756,667	89,134	1,783	0.2528	603	2,386	0.0900	176	1,959
448	McPherson	Inman	417.8	37,550,137	89,876	1,798	0.2466	588	2,386	0.0800	156	1,954
426	Republic	Pike Valley	211.5	19,022,992	89,943	1,799	0.2460	587	2,386	0.0800	156	1,955
479	Anderson	Crest	193.5	17,461,865	90,242	1,805	0.2435	581	2,386	0.0800	157	1,962
497	Douglas	Lawrence	11,463.0	1,037,937,412	90,547	1,811	0.2463	592	2,403	0.0800	157	1,968
110	Phillips	Thunder Ridge Schools	216.5	19,624,117	90,643	1,813	0.2366	562	2,375	0.0700	136	1,949
315	Thomas	Colby Public Schools	880.5	79,874,175	90,715	1,814	0.2336	553	2,367	0.0700	137	1,951
419	McPherson	Canton-Galva	361.5	32,890,765	90,984	1,820	0.2371	565	2,385	0.0700	137	1,957
206	Butler	Remington-Whitewater	502.2	46,086,238	91,769	1,835	0.2486	607	2,443	0.0900	182	2,017
477	Gray	Ingalls	231.0	21,316,495	92,279	1,846	0.2264	540	2,386	0.0600	118	1,963
395	Rush	LaCrosse	281.5	26,011,454	92,403	1,848	0.2267	542	2,390	0.0600	118	1,966
224	Washington	Clifton-Clyde	312.0	29,170,046	93,494	1,870	0.2137	508	2,378	0.0500	98	1,968
371	Gray	Montezuma	223.5	20,980,557	93,873	1,877	0.2998	804	2,681	0.1500	331	2,209
359	Sumner	Argonia Public Schools	157.0	14,874,629	94,743	1,895	0.2058	491	2,386	0.0400	79	1,974
329	Wabaunsee	Mill Creek Valley	422.4	40,031,825	94,772	1,895	0.2055	490	2,386	0.0400	79	1,974
375	Butler	Circle	1,901.3	180,222,243	94,789	1,896	0.2136	515	2,411	0.0500	100	1,996
377	Atchison	Atchison Co Comm Schools	558.0	53,610,336	96,076	1,922	0.1930	460	2,381	0.0200	39	1,961
105	Rawlins	Rawlins County	338.5	32,633,331	96,406	1,928	0.1918	458	2,386	0.0200	39	1,967
108	Washington	Washington Co. Schools	337.0	32,559,264	96,615	1,932	0.1901	453	2,386	0.0200	39	1,972
298	Lincoln	Lincoln	347.0	33,671,619	97,036	1,941	0.1865	445	2,386	0.0100	20	1,960

## Equalization Formula Comparison at 20 Mill LOB Levy

USD#	County Name	USD Name KSDE Spreadsheet Number:	NO FORMULA: NON-EQUALIZED				OLD FORMULA: 81.2 PERCENTILE METHOD			NEW S SUB HB2655 FORMULA: MEDIAN (CAPITAL OUTLAY) METHOD		
			A	B	C	D	E	F	G	H	I	J
			2015-16 Est. 9/20 FTE Enroll (incl 4 yr AR/Virt)	2016-17 LOB / BI Final Valuation	NON-EQUALIZED VALUATION PER PUPIL	NOT EQUALIZED 20 MILLS LOB PER PUPIL	81.2 PERCENTILE LOB FORMULA AID RATE	AID ON 20 MILLS LOB PER PUPIL	"EQUALIZED" LOB BUDGET PER PUPIL	MEDIAN FORMULA LOB AID RATE	AID ON 20 MILLS LOB PER PUPIL AT THE MEDIAN RATE	"EQUALIZED" LOB BUDGET PER PUPIL
			SF16-126 & SF16-116 Col 1	SF16-117 Col 2a	SF16-117 Col 2a / Col 1	Calculation Col C ÷ 1000 x 20  (LOB/BI Valuation Per Pupil)	SF16-116 Col 2b	Calculation Col G x Col E	Calculation Col D ÷ (1 - Col E)  20 Mill LOB Levy + Aid from 81.2 Percentile Formula	SF16-126 Col 2b	Calculation Col J x Col H	Calculation Col D ÷ (1 - Col H)  20 Mill LOB Levy + Aid from Median Rate Formula
466	Scott	Scott County	935.5	91,166,231	97,452	1,949	0.1985	483	2,432	0.0300	60	2,009
272	Mitchell	Waconda	298.5	29,102,289	97,495	1,950	0.1659	388	2,338	0.0000	-	1,950
326	Phillips	Logan	147.0	14,443,385	98,254	1,965	0.1650	388	2,353	0.0000	-	1,965
109	Republic	Republic County	466.0	45,857,619	98,407	1,968	0.1750	418	2,386	0.0000	-	1,968
219	Clark	Minneola	233.7	23,075,367	98,739	1,975	0.1723	411	2,386	0.0000	-	1,975
398	Marion	Peabody-Burns	245.4	24,244,856	98,797	1,976	0.1721	411	2,387	0.0000	-	1,976
306	Saline	Southeast Of Saline	670.5	67,137,784	100,131	2,003	0.1606	383	2,386	0.0000	-	2,003
270	Rooks	Plainville	335.9	33,857,433	100,796	2,016	0.1522	362	2,378	0.0000	-	2,016
350	Stafford	St John-Hudson	331.5	33,565,922	101,255	2,025	0.1512	361	2,386	0.0000	-	2,025
297	Cheyenne	St Francis Comm Sch	270.0	27,354,453	101,313	2,026	0.1507	359	2,386	0.0000	-	2,026
432	Ellis	Victoria	286.5	29,392,245	102,591	2,052	0.1400	334	2,386	0.0000	-	2,052
383	Riley	Manhattan-Ogden	5,982.6	618,119,499	103,320	2,066	0.1330	317	2,383	0.0000	-	2,066
271	Rooks	Stockton	302.0	31,307,273	103,666	2,073	0.1295	308	2,382	0.0000	-	2,073
489	Ellis	Hays	2,887.9	299,712,637	103,782	2,076	0.1377	332	2,407	0.0000	-	2,076
481	Dickinson	Rural Vista	302.0	31,445,327	104,124	2,082	0.1184	280	2,362	0.0000	-	2,082
214	Grant	Ulysses	1,684.3	175,544,326	104,224	2,084	0.1335	321	2,406	0.0000	-	2,084
483	Seward	Kismet-Plains	682.0	71,835,477	105,331	2,107	0.1170	279	2,386	0.0000	-	2,107
346	Linn	Jayhawk	542.6	58,411,315	107,651	2,153	0.0964	230	2,383	0.0000	-	2,153
384	Riley	Blue Valley	182.2	19,922,028	109,342	2,187	0.0834	199	2,386	0.0000	-	2,187
403	Rush	Otis-Bison	232.1	25,378,961	109,345	2,187	0.0833	199	2,386	0.0000	-	2,187
242	Wallace	Weskan	92.5	10,151,601	109,747	2,195	0.0800	191	2,386	0.0000	-	2,195
467	Wichita	Leoti	386.5	42,550,262	110,091	2,202	0.0771	184	2,386	0.0000	-	2,202
283	Elk	Elk Valley	118.7	13,169,731	110,950	2,219	0.0273	62	2,281	0.0000	-	2,219
415	Brown	Hiawatha	852.0	95,078,551	111,595	2,232	0.0645	154	2,386	0.0000	-	2,232
245	Coffey	LeRoy-Gridley	206.5	23,060,009	111,671	2,233	0.0638	152	2,386	0.0000	-	2,233
496	Pawnee	Pawnee Heights	144.5	16,169,536	111,900	2,238	0.1226	313	2,551	0.0000	-	2,238
412	Sheridan	Hoxie Community Schools	355.3	39,869,624	112,214	2,244	0.0593	141	2,386	0.0000	-	2,244
223	Washington	Barnes	346.4	39,983,086	115,425	2,308	0.0352	84	2,393	0.0000	-	2,308
364	Marshall	Marysville	693.5	80,822,034	116,542	2,331	0.0230	55	2,386	0.0000	-	2,331
512	Johnson	Shawnee Mission Pub Sch	26,471.6	3,088,036,574	116,655	2,333	0.0218	52	2,385	0.0000	-	2,333
225	Meade	Fowler	133.0	15,520,024	116,692	2,334	0.0218	52	2,386	0.0000	-	2,334
390	Greenwood	Hamilton	76.5	8,991,591	117,537	2,351	0.0147	35	2,386	0.0000	-	2,351
423	McPherson	Moundridge	385.7	45,499,972	117,967	2,359	0.0111	26	2,386	0.0000	-	2,359
334	Cloud	Southern Cloud	190.7	22,676,784	118,913	2,378	0.0990	261	2,640	0.0000	-	2,378
220	Clark	Ashland	191.9	22,840,124	119,021	2,380	0.0022	5	2,386	0.0000	-	2,380
210	Stevens	Hugoton Public Schools	1,041.4	124,287,920	119,347	2,387	0.0005	1	2,388	0.0000	-	2,387
208	Trego	Wakeeney	367.5	43,865,669	119,362	2,387	0.0000	-	2,387	0.0000	-	2,387
115	Nemaha	Nemaha Central	575.5	69,640,419	121,009	2,420	0.0000	-	2,420	0.0000	-	2,420
281	Graham	Graham County	360.5	43,656,038	121,099	2,422	0.0000	-	2,422	0.0000	-	2,422
256	Allen	Marmaton Valley	276.5	33,501,822	121,164	2,423	0.0000	-	2,423	0.0000	-	2,423
229	Johnson	Blue Valley	21,606.5	2,640,516,177	122,209	2,444	0.0000	-	2,444	0.0000	-	2,444
200	Greeley	Greeley County Schools	245.0	30,308,786	123,709	2,474	0.0000	-	2,474	0.0000	-	2,474
401	Rice	Chase-Raymond	162.0	20,139,991	124,321	2,486	0.0000	-	2,486	0.0000	-	2,486
299	Lincoln	Sylvan Grove	228.8	28,490,557	124,522	2,490	0.0000	-	2,490	0.0000	-	2,490
314	Thomas	Brewster	125.5	15,731,124	125,348	2,507	0.0000	-	2,507	0.0000	-	2,507
361	Harper	Anthony-Harper	809.2	102,383,192	126,524	2,530	0.0000	-	2,530	0.0000	-	2,530
459	Ford	Bucklin	221.8	28,094,660	126,667	2,533	0.0000	-	2,533	0.0000	-	2,533
274	Logan	Oakley	387.8	51,287,176	132,252	2,645	0.0000	-	2,645	0.0000	-	2,645
284	Chase	Chase County	341.5	46,882,742	137,285	2,746	0.0000	-	2,746	0.0000	-	2,746

## Equalization Formula Comparison at 20 Mill LOB Levy

USD#	County Name	USD Name KSDE Spreadsheet Number:	NO FORMULA: NON-EQUALIZED				OLD FORMULA: 81.2 PERCENTILE METHOD			NEW S SUB HB2655 FORMULA: MEDIAN (CAPITAL OUTLAY) METHOD		
			A	B	C	D	E	F	G	H	I	J
			2015-16 Est. 9/20 FTE Enroll (incl 4 yr AR/Virt)	2016-17 LOB / BI Final Valuation	NON-EQUALIZED VALUATION PER PUPIL	NOT EQUALIZED 20 MILLS LOB PER PUPIL	81.2 PERCENTILE LOB FORMULA AID RATE	AID ON 20 MILLS LOB PER PUPIL	"EQUALIZED" LOB BUDGET PER PUPIL	MEDIAN FORMULA LOB AID RATE	AID ON 20 MILLS LOB PER PUPIL AT THE MEDIAN RATE	"EQUALIZED" LOB BUDGET PER PUPIL
			SF16-126 & SF16-116 Col 1	SF16-117 Col 2a	SF16-117 Col 2a / Col 1	Calculation Col C ÷ 1000 x 20	SF16-116 Col 2b	Calculation Col G x Col E	Calculation Col D ÷ (1 - Col E)	SF16-126 Col 2b	Calculation Col J x Col H	Calculation Col D ÷ (1 - Col H)
				(LOB/BI Valuation Per Pupil)		2016-17 Est LOB Aid Rate Old Formula 81.20%		20 Mill LOB Levy + Aid from 81.2 Percentile Formula			20 Mill LOB Levy + Aid from Median Rate Formula	
254	Barber	Barber County North	442.5	60,776,776	137,349	2,747	0.0000	2,747	0.0000	-	2,747	
227	Hodgeman	Hodgeman County Schools	286.5	39,469,464	137,764	2,755	0.0000	2,755	0.0000	-	2,755	
363	Finney	Holcomb	965.3	133,856,221	138,668	2,773	0.0000	2,773	0.0000	-	2,773	
303	Ness	Ness City	281.1	39,525,131	140,609	2,812	0.0000	2,812	0.0000	-	2,812	
294	Decatur	Oberlin	311.0	44,301,134	142,447	2,849	0.0000	2,849	0.0000	-	2,849	
310	Reno	Fairfield	287.0	40,958,759	142,713	2,854	0.0000	2,854	0.0000	-	2,854	
107	Jewell	Rock Hills	274.0	39,838,632	145,396	2,908	0.0000	2,908	0.0000	-	2,908	
215	Kearny	Lakin	610.0	88,743,947	145,482	2,910	0.0000	2,910	0.0000	-	2,910	
300	Comanche	Comanche County	313.0	45,556,826	145,549	2,911	0.0000	2,911	0.0000	-	2,911	
452	Stanton	Stanton County	430.2	63,241,920	147,006	2,940	0.0000	2,940	0.0000	-	2,940	
444	Rice	Little River	314.5	47,973,963	152,540	3,051	0.0000	3,051	0.0000	-	3,051	
226	Meade	Meade	378.0	58,629,148	155,104	3,102	0.0000	3,102	0.0000	-	3,102	
216	Kearny	Deerfield	188.5	29,971,587	159,000	3,180	0.0000	3,180	0.0000	-	3,180	
292	Gove	Wheatland	102.0	16,478,606	161,555	3,231	0.0000	3,231	0.0000	-	3,231	
374	Haskell	Sublette	440.7	74,381,256	168,780	3,376	0.0000	3,376	0.0000	-	3,376	
468	Lane	Healy Public Schools	69.0	11,685,573	169,356	3,387	0.0000	3,387	0.0000	-	3,387	
502	Edwards	Lewis	113.0	19,436,449	172,004	3,440	0.0000	3,440	0.0000	-	3,440	
482	Lane	Dighton	217.0	37,806,064	174,221	3,484	0.0000	3,484	0.0000	-	3,484	
422	Kiowa	Kiowa County	340.7	60,274,710	176,914	3,538	0.0000	3,538	0.0000	-	3,538	
351	Stafford	Macksville	215.0	38,758,316	180,271	3,605	0.0000	3,605	0.0000	-	3,605	
111	Doniphan	Doniphan West Schools	317.0	57,505,179	181,404	3,628	0.0000	3,628	0.0000	-	3,628	
112	Ellsworth	Central Plains	485.6	89,307,877	183,912	3,678	0.0000	3,678	0.0000	-	3,678	
474	Kiowa	Haviland	96.0	18,650,047	194,271	3,885	0.0000	3,885	0.0000	-	3,885	
362	Linn	Prairie View	856.9	167,734,478	195,746	3,915	0.0000	3,915	0.0000	-	3,915	
387	Wilson	Altoona-Midway	181.0	35,683,867	197,148	3,943	0.0000	3,943	0.0000	-	3,943	
241	Wallace	Wallace County Schools	173.0	34,221,912	197,815	3,956	0.0000	3,956	0.0000	-	3,956	
399	Russell	Paradise	113.5	22,641,755	199,487	3,990	0.0000	3,990	0.0000	-	3,990	
269	Rooks	Palco	105.5	21,592,053	204,664	4,093	0.0000	4,093	0.0000	-	4,093	
103	Cheyenne	Cheylin	133.5	27,419,206	205,387	4,108	0.0000	4,108	0.0000	-	4,108	
217	Morton	Rolla	164.0	33,818,549	206,211	4,124	0.0000	4,124	0.0000	-	4,124	
476	Gray	Copeland	96.2	19,998,184	207,881	4,158	0.0000	4,158	0.0000	-	4,158	
251	Lyon	North Lyon County	415.0	91,678,794	220,913	4,418	0.0000	4,418	0.0000	-	4,418	
507	Haskell	Satanta	299.5	68,104,412	227,394	4,548	0.0000	4,548	0.0000	-	4,548	
209	Stevens	Moscow Public Schools	167.2	39,810,399	238,100	4,762	0.0000	4,762	0.0000	-	4,762	
291	Gove	Grinnell Public Schools	85.5	21,555,308	252,109	5,042	0.0000	5,042	0.0000	-	5,042	
321	Pottawatomie	Kaw Valley	1,112.5	312,680,008	281,061	5,621	0.0000	5,621	0.0000	-	5,621	
255	Barber	South Barber	223.5	63,759,299	285,277	5,706	0.0000	5,706	0.0000	-	5,706	
106	Ness	Western Plains	104.0	33,750,173	324,521	6,490	0.0000	6,490	0.0000	-	6,490	
275	Logan	Triplains	69.5	25,964,400	373,588	7,472	0.0000	7,472	0.0000	-	7,472	
332	Kingman	Cunningham	145.5	68,088,850	467,965	9,359	0.0000	9,359	0.0000	-	9,359	
244	Coffey	Burlington	821.0	449,794,920	547,862	10,957	0.0000	10,957	0.0000	-	10,957	
	TOTALS		461,771.1	31,934,399,480								



## Division of Fiscal and Administrative Services

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March 17, 2016

FROM: Dale M. Dennis, Deputy  
 Commissioner of Education

SUBJECT: Supplemental General (LOB) State Aid - Comparing the Block Grant Law  
 with the School Finance Law Prior to 2014-15 **Using Median Assessed  
 Valuation Per Pupil**

Attached is a computer printout (SF16-126) which compares the supplemental general (local option budget) state aid under the block grant law with the school finance law prior to the 2014-15 school year using the median assessed valuation per pupil.

Below we have provided a brief explanation for funding LOB in FY 2016 and FY 2017.

### Fiscal Year 2016

The LOB portion will require approximately \$501,126,214. The amount of the appropriation in the block grant is \$450,500,000. In order to return to the law prior to 2014-15, it would require an additional \$50,626,214.

### Fiscal Year 2017

Under the law prior to 2014-15, \$367,582,721 would be required for LOB state aid using the median assessed valuation per pupil. The reason for the reduction is the old law was based upon 81.2 percentile and this plan is based upon the median assessed valuation per pupil. The amount of the appropriation is \$450,500,000. This plan would reduce the LOB state aid by \$82,908,792. The total additional requirement is estimated to be \$367,591,208.

	Fiscal Year 2016	Fiscal Year 2017*
Current appropriation amount needed	501,126,214	(82,908,792)
LOB Appropriation	450,500,000	450,500,000
	50,626,214	367,591,208
Growth		0
		367,591,208

\*Estimate

Listed below is a column explanation of the attached printout (SF16-126).

### COLUMN EXPLANATION

Column	1 --	September 20, 2015 Estimated FTE enrollment
	2 --	2016-17 Estimated supplemental general (local option budget) state aid under the current law (block grant)
	3 --	2016-17 Estimated supplemental general (local option budget) state aid under the school finance law prior to the 2014-15 school year using the median assessed valuation per pupil
	4 --	Difference (Column 3 – 2)

3/17/2016			Col 1	Col 2		Col 3	Col 4	
			2015-16 Est.	2016-17 Block Grant	2015-16 Legal	2016-17 Est LOB Aid Rate	2016-17 Est. Est LOB	
USD#	County Name	USD Name	9/20 FTE Enroll (incl 4yr AR/Virt)	Est LOB State Aid	LOB Budget	Median AVPP	Est LOB State Aid	Difference (Col 3 - Col 2)
256	Allen	Marmaton Valley	276.5	400,146	848,640	0.0000	0	-400,146
257	Allen	Iola	1,261.2	2,016,747	3,150,882	0.5800	1,827,512	-189,235
258	Allen	Humboldt	848.4	1,001,045	1,515,110	0.3400	515,137	-485,907
365	Anderson	Garnett	990.0	1,100,708	2,484,409	0.2700	670,790	-429,918
479	Anderson	Crest	193.5	147,541	534,000	0.0800	42,720	-104,821
377	Atchison	Atchison Co Comm Schools	558.0	468,385	1,687,938	0.0200	33,759	-434,626
409	Atchison	Atchison Public Schools	1,626.8	1,976,688	3,578,462	0.4900	1,753,446	-223,242
254	Barber	Barber County North	442.5	0	1,207,674	0.0000	0	0
255	Barber	South Barber	223.5	0	687,767	0.0000	0	0
355	Barton	Ellinwood Public Schools	423.4	71,263	1,091,193	0.2400	261,886	190,623
428	Barton	Great Bend	2,906.5	3,618,922	6,499,570	0.4900	3,184,789	-434,133
431	Barton	Hoisington	704.5	618,480	1,743,769	0.4500	784,696	166,216
234	Bourbon	Fort Scott	1,817.6	2,449,992	3,607,179	0.5600	2,020,020	-429,972
235	Bourbon	Uniontown	427.0	878,969	1,246,690	0.6300	785,415	-93,554
415	Brown	Hiawatha	852.0	197,162	2,143,811	0.0000	0	-197,162
430	Brown	South Brown County	548.0	1,008,948	1,680,979	0.4500	756,441	-252,507
205	Butler	Bluestem	486.0	490,267	1,444,620	0.3000	433,386	-56,881
206	Butler	Remington-Whitewater	502.2	322,369	1,338,988	0.0900	120,509	-201,860
375	Butler	Circle	1,901.3	471,561	3,556,907	0.0500	177,845	-293,716
385	Butler	Andover	5,610.2	5,480,737	9,253,425	0.4600	4,256,576	-1,224,162
394	Butler	Rose Hill Public Schools	1,574.0	2,044,049	3,214,300	0.5800	1,864,294	-179,755
396	Butler	Douglass Public Schools	670.1	1,112,704	1,827,614	0.5800	1,060,016	-52,688
402	Butler	Augusta	2,102.6	2,854,003	4,265,279	0.5800	2,473,862	-380,141
490	Butler	El Dorado	1,871.0	769,403	4,168,515	0.1200	500,222	-269,181
492	Butler	Flinthills	252.4	344,947	759,020	0.2300	174,575	-170,372
284	Chase	Chase County	341.5	4,647	1,015,472	0.0000	0	-4,647
285	Chautauqua	Cedar Vale	172.0	183,772	360,829	0.5000	180,415	-3,358
286	Chautauqua	Chautauqua Co Community	368.9	426,464	873,225	0.4700	410,416	-16,048
404	Cherokee	Riverton	717.2	1,035,688	1,863,621	0.4900	913,174	-122,514
493	Cherokee	Columbus	933.0	1,161,058	2,496,158	0.3100	773,809	-387,249
499	Cherokee	Galena	790.1	1,692,517	2,092,419	0.7600	1,590,238	-102,278
508	Cherokee	Baxter Springs	998.2	1,753,959	2,315,000	0.7400	1,713,100	-40,859
103	Cheyenne	Cheylin	133.5	0	520,040	0.0000	0	0
297	Cheyenne	St Francis Comm Sch	270.0	92,022	749,559	0.0000	0	-92,022
219	Clark	Minneola	233.7	84,689	722,119	0.0000	0	-84,689
220	Clark	Ashland	191.9	0	606,082	0.0000	0	0
379	Clay	Clay Center	1,328.4	1,406,655	2,880,460	0.3600	1,036,966	-369,689
333	Cloud	Concordia	1,007.7	1,339,293	2,393,007	0.4500	1,076,853	-262,440
334	Cloud	Southern Cloud	190.7	119,683	713,212	0.0000	0	-119,683
243	Coffey	Lebo-Waverly	414.7	641,490	1,280,739	0.2900	371,414	-270,076
244	Coffey	Burlington	821.0	0	2,081,264	0.0000	0	0
245	Coffey	LeRoy-Gridley	206.5	0	695,103	0.0000	0	0
300	Comanche	Comanche County	313.0	0	936,283	0.0000	0	0
462	Cowley	Central	284.7	565,082	907,277	0.4800	435,493	-129,589
463	Cowley	Udall	331.7	494,127	928,029	0.3100	287,689	-206,438
465	Cowley	Winfield	2,164.1	2,837,878	4,821,269	0.4700	2,265,996	-571,881
470	Cowley	Arkansas City	2,696.1	4,467,083	6,281,908	0.6500	4,083,240	-388,843
471	Cowley	Dexter	141.5	226,923	425,000	0.4600	195,500	-31,423
246	Crawford	Northeast	470.0	946,934	1,383,416	0.5800	802,381	-144,553
247	Crawford	Cherokee	512.6	976,143	1,684,619	0.3600	606,463	-369,680
248	Crawford	Girard	993.7	1,594,679	2,335,075	0.6100	1,424,396	-170,283
249	Crawford	Frontenac Public Schools	875.7	1,515,420	2,034,196	0.6900	1,403,595	-111,824
250	Crawford	Pittsburg	2,943.8	3,528,590	6,364,720	0.5100	3,246,007	-282,583
294	Decatur	Oberlin	311.0	49,926	904,293	0.0000	0	-49,926
393	Dickinson	Solomon	302.6	303,448	875,358	0.1800	157,564	-145,883
435	Dickinson	Abilene	1,537.9	1,690,715	3,137,115	0.4800	1,505,815	-184,899
473	Dickinson	Chapman	1,035.7	870,302	2,475,710	0.2600	643,685	-226,618
481	Dickinson	Rural Vista	302.0	141,353	921,368	0.0000	0	-141,353
487	Dickinson	Herington	434.0	712,091	1,231,439	0.5400	664,977	-47,114
111	Doniphan	Doniphan West Schools	317.0	0	1,005,747	0.0000	0	0
114	Doniphan	Riverside	633.8	791,270	1,747,132	0.4600	803,681	12,411
429	Doniphan	Troy Public Schools	326.0	390,485	846,088	0.3000	253,826	-136,658
348	Douglas	Baldwin City	1,313.7	1,359,877	2,824,943	0.3900	1,101,728	-258,149
491	Douglas	Eudora	1,656.8	2,082,850	3,093,344	0.6200	1,917,873	-164,977
497	Douglas	Lawrence	11,463.0	4,241,179	23,297,182	0.0800	1,863,775	-2,377,404



3/17/2016			Col 1	Col 2		Col 3	Col 4	
			2015-16 Est.	2016-17 Block Grant	2015-16 Legal	2016-17 Est LOB Aid Rate	2016-17 Est. State Aid	
USD#	County Name	USD Name	9/20 FTE Enroll (incl 4yr AR/Virt)	Est LOB State Aid	LOB Budget	Median AVPP	Est LOB State Aid	Difference (Col 3 - Col 2)
347	Edwards	Kinsley-Offierle	324.5	297,329	1,032,998	0.1800	185,940	-111,390
502	Edwards	Lewis	113.0	0	378,223	0.0000	0	0
282	Elk	West Elk	337.0	439,852	1,034,400	0.3900	403,416	-36,436
283	Elk	Elk Valley	118.7	156,179	530,290	0.0000	0	-156,179
388	Ellis	Ellis	418.4	128,881	846,000	0.2600	219,960	91,079
432	Ellis	Victoria	286.5	0	739,614	0.0000	0	0
489	Ellis	Hays	2,887.9	317,906	5,850,530	0.0000	0	-317,906
112	Ellsworth	Central Plains	485.6	0	1,304,810	0.0000	0	0
327	Ellsworth	Ellsworth	602.6	527,985	1,481,000	0.2300	340,630	-187,355
363	Finney	Holcomb	965.3	0	2,150,000	0.0000	0	0
457	Finney	Garden City	7,281.8	9,235,555	16,000,000	0.5400	8,640,000	-595,555
381	Ford	Spearville	342.5	362,981	884,315	0.2600	229,922	-133,059
443	Ford	Dodge City	6,505.5	11,193,952	16,008,101	0.6500	10,405,266	-788,687
459	Ford	Bucklin	221.8	0	670,000	0.0000	0	0
287	Franklin	West Franklin	566.5	604,893	1,694,000	0.2700	457,380	-147,513
288	Franklin	Central Heights	538.0	959,040	1,592,996	0.5200	828,358	-130,682
289	Franklin	Wellsville	753.0	811,863	1,833,608	0.3300	605,091	-206,772
290	Franklin	Ottawa	2,348.1	2,815,820	5,069,420	0.4800	2,433,322	-382,498
475	Geary	Geary County Schools	7,313.7	13,470,371	17,546,515	0.6900	12,107,095	-1,363,276
291	Gove	Grinnell Public Schools	85.5	0	212,672	0.0000	0	0
292	Gove	Wheatland	102.0	0	405,823	0.0000	0	0
293	Gove	Quinter Public Schools	272.0	205,974	860,964	0.2200	189,412	-16,562
281	Graham	Graham County	360.5	0	1,005,053	0.0000	0	0
214	Grant	Ulysses	1,684.3	0	3,649,066	0.0000	0	0
102	Gray	Cimmaron-Ensign	624.5	612,781	1,425,000	0.2300	327,750	-285,031
371	Gray	Montezuma	223.5	204,764	691,455	0.1500	103,718	-101,046
476	Gray	Copeland	96.2	0	418,312	0.0000	0	0
477	Gray	Ingalls	231.0	16,257	674,060	0.0600	40,444	24,186
200	Greeley	Greeley County Schools	245.0	0	737,264	0.0000	0	0
386	Greenwood	Madison-Virgil	222.0	259,297	664,000	0.2600	172,640	-86,657
389	Greenwood	Eureka	606.5	959,523	1,724,538	0.4500	776,042	-183,480
390	Greenwood	Hamilton	76.5	7,136	288,957	0.0000	0	-7,136
494	Hamilton	Syracuse	503.0	214,295	1,423,018	0.1400	199,223	-15,072
361	Harper	Anthony-Harper	809.2	80,374	2,254,448	0.0000	0	-80,374
511	Harper	Attica	151.5	74,731	481,387	0.1500	72,208	-2,523
369	Harvey	Burrton	242.0	164,402	696,502	0.3100	215,916	51,513
373	Harvey	Newton	3,332.4	4,283,802	6,911,599	0.5200	3,594,031	-689,770
439	Harvey	Sedgwick Public Schools	460.5	719,889	1,138,034	0.5900	671,440	-48,449
440	Harvey	Halstead	742.5	1,045,439	1,883,765	0.4000	753,506	-291,933
460	Harvey	Hesston	774.1	1,071,929	1,954,110	0.4100	801,185	-270,744
374	Haskell	Sublette	440.7	0	1,352,892	0.0000	0	0
507	Haskell	Satanta	299.5	0	912,132	0.0000	0	0
227	Hodgeman	Hodgeman County Schools	286.5	0	820,208	0.0000	0	0
335	Jackson	North Jackson	361.5	616,404	1,035,405	0.4400	455,578	-160,826
336	Jackson	Holton	1,065.8	1,720,775	2,554,123	0.5800	1,481,391	-239,384
337	Jackson	Royal Valley	812.4	1,641,442	2,287,502	0.6100	1,395,376	-246,065
338	Jefferson	Valley Falls	363.5	680,424	1,056,443	0.5100	538,786	-141,638
339	Jefferson	Jefferson County North	424.5	760,241	1,171,469	0.5300	620,879	-139,362
340	Jefferson	Jefferson West	835.7	1,204,130	2,035,421	0.5200	1,058,419	-145,711
341	Jefferson	Oskaloosa Public Schools	543.8	894,446	1,565,231	0.5000	782,616	-111,831
342	Jefferson	McLouth	455.6	609,626	1,340,050	0.3100	415,416	-194,210
343	Jefferson	Perry Public Schools	743.5	633,229	2,024,282	0.1700	344,128	-289,101
107	Jewell	Rock Hills	274.0	21,459	700,000	0.0000	0	-21,459
229	Johnson	Blue Valley	21,606.5	2,407,372	48,519,957	0.0000	0	-2,407,372
230	Johnson	Spring Hill	3,421.2	3,029,906	5,261,457	0.5200	2,735,958	-293,948
231	Johnson	Gardner Edgerton	5,457.2	6,243,754	11,075,000	0.5000	5,537,500	-706,254
232	Johnson	De Soto	6,728.8	6,580,982	13,812,173	0.3300	4,558,017	-2,022,965
233	Johnson	Olathe	27,838.8	28,170,395	64,120,804	0.2900	18,595,033	-9,575,361
512	Johnson	Shawnee Mission Pub Sch	26,471.6	3,040,285	59,788,008	0.0000	0	-3,040,285
215	Kearny	Lakin	610.0	0	1,622,083	0.0000	0	0
216	Kearny	Deerfield	188.5	0	741,598	0.0000	0	0
331	Kingman	Kingman - Norwich	927.2	740,864	2,349,718	0.3000	704,915	-35,949
332	Kingman	Cunningham	145.5	0	537,156	0.0000	0	0
422	Kiowa	Kiowa County	340.7	0	711,197	0.0000	0	0
474	Kiowa	Haviland	96.0	0	379,947	0.0000	0	0

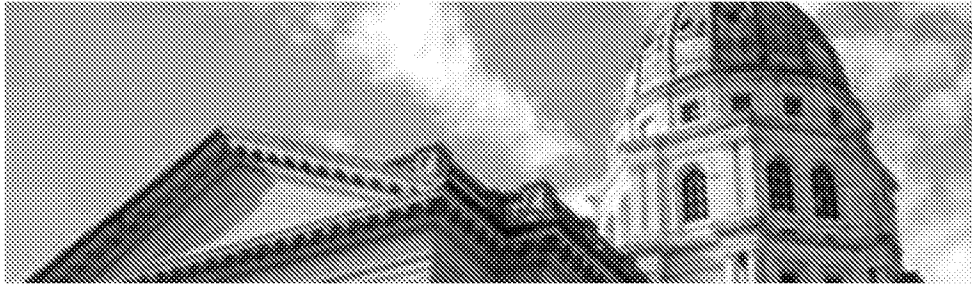
3/17/2016			Col 1	Col 2		Col 3	Col 4	
			2015-16 Est.	2016-17 Block Grant	2015-16 Legal	2016-17 Est LOB Aid Rate	2016-17 Est. Est LOB	
USD#	County Name	USD Name	9/20 FTE Enroll (incl 4yr AR/Virt)	Est LOB State Aid	LOB Budget	Median AVPP	Est LOB State Aid	Difference (Col 3 - Col 2)
503	Labette	Parsons	1,225.5	1,835,598	2,939,784	0.5500	1,616,881	-218,717
504	Labette	Oswego	446.0	927,225	1,226,392	0.7100	870,738	-56,487
505	Labette	Chetopa-St. Paul	439.3	868,322	1,225,972	0.6200	760,103	-108,219
506	Labette	Labette County	1,478.2	2,308,341	3,375,549	0.6200	2,092,840	-215,501
468	Lane	Healy Public Schools	69.0	0	306,623	0.0000	0	0
482	Lane	Dighton	217.0	0	683,897	0.0000	0	0
207	Leavenworth	Ft Leavenworth	1,599.5	3,424,125	3,539,416	0.9700	3,433,234	9,108
449	Leavenworth	Easton	599.6	893,861	1,687,280	0.3900	658,039	-235,822
453	Leavenworth	Leavenworth	3,602.3	4,297,821	7,894,175	0.4700	3,710,262	-587,559
458	Leavenworth	Basehor-Linwood	2,356.4	1,909,723	3,882,569	0.4200	1,630,679	-279,044
464	Leavenworth	Tonganoxie	1,897.4	2,016,958	3,684,608	0.4600	1,694,920	-322,038
469	Leavenworth	Lansing	2,572.3	2,841,642	4,884,132	0.5200	2,539,749	-301,893
298	Lincoln	Lincoln	347.0	337,105	996,229	0.0100	9,962	-327,143
299	Lincoln	Sylvan Grove	228.8	72,558	553,819	0.0000	0	-72,558
344	Linn	Pleasanton	338.5	676,857	987,719	0.4900	483,982	-192,875
346	Linn	Jayhawk	542.6	660,809	1,534,596	0.0000	0	-660,809
362	Linn	Prairie View	856.9	0	2,459,649	0.0000	0	0
274	Logan	Oakley	387.8	0	1,021,941	0.0000	0	0
275	Logan	Triplains	69.5	0	323,981	0.0000	0	0
251	Lyon	North Lyon County	415.0	0	1,211,303	0.0000	0	0
252	Lyon	Southern Lyon County	495.0	444,165	1,350,252	0.2300	310,558	-133,607
253	Lyon	Emporia	4,391.2	6,177,617	9,558,122	0.5800	5,543,711	-633,906
397	Marion	Centre	301.8	367,631	764,141	0.4700	359,146	-8,485
398	Marion	Peabody-Burns	245.4	125,290	906,437	0.0000	0	-125,290
408	Marion	Marion-Florence	502.8	593,090	1,349,977	0.3400	458,992	-134,098
410	Marion	Durham-Hillsboro-Lehigh	529.3	655,635	1,564,426	0.3000	469,328	-186,307
411	Marion	Goessel	266.0	452,551	815,000	0.4500	366,750	-85,801
364	Marshall	Marysville	693.5	173,754	1,803,805	0.0000	0	-173,754
380	Marshall	Vermillion	530.0	641,680	1,314,991	0.2900	381,347	-260,333
498	Marshall	Valley Heights	375.0	678,070	1,173,503	0.4400	516,341	-161,729
400	McPherson	Smoky Valley	1,031.9	995,360	2,331,628	0.3200	746,121	-249,239
418	McPherson	McPherson	2,308.4	1,141,453	5,028,614	0.0900	452,575	-688,878
419	McPherson	Canton-Galva	361.5	268,640	1,151,022	0.0700	80,572	-188,068
423	McPherson	Moundridge	385.7	121,534	1,153,795	0.0000	0	-121,534
448	McPherson	Inman	417.8	316,169	1,196,840	0.0800	95,747	-220,421
225	Meade	Fowler	133.0	89,000	577,905	0.0000	0	-89,000
226	Meade	Meade	378.0	0	1,138,479	0.0000	0	0
367	Miami	Osawatomie	1,130.5	1,979,284	3,027,917	0.5500	1,665,354	-313,930
368	Miami	Paola	1,941.0	1,383,034	4,307,408	0.3100	1,335,296	-47,738
416	Miami	Louisburg	1,672.1	1,266,668	3,528,496	0.3100	1,093,834	-172,834
272	Mitchell	Waconda	298.5	197,983	868,923	0.0000	0	-197,983
273	Mitchell	Beloit	767.5	632,890	1,868,516	0.2300	429,759	-203,131
436	Montgomery	Caney Valley	745.5	718,988	1,653,300	0.2900	479,457	-239,531
445	Montgomery	Coffeyville	1,661.4	1,179,012	3,946,454	0.2000	789,291	-389,721
446	Montgomery	Independence	1,934.9	2,229,386	4,108,647	0.3900	1,602,372	-627,014
447	Montgomery	Cherryvale	852.6	1,513,264	2,013,841	0.7000	1,409,689	-103,575
417	Morris	Morris County	716.2	449,981	1,782,072	0.1600	285,132	-164,849
217	Morton	Rolla	164.0	0	588,359	0.0000	0	0
218	Morton	Elkhart	1,052.3	609,411	1,288,319	0.5200	669,926	60,515
113	Nemaha	Prairie Hills	1,106.2	706,679	2,488,805	0.1300	323,545	-383,134
115	Nemaha	Nemaha Central	575.5	15,619	1,115,000	0.0000	0	-15,619
101	Neosho	Erie-Galesburg	510.5	642,776	1,539,410	0.3100	477,217	-165,559
413	Neosho	Chanute Public Schools	1,755.3	2,282,608	4,090,402	0.4800	1,963,393	-319,215
106	Ness	Western Plains	104.0	0	484,121	0.0000	0	0
303	Ness	Ness City	281.1	0	771,787	0.0000	0	0
211	Norton	Norton Community Schools	677.7	799,165	1,759,037	0.3100	545,301	-253,864
212	Norton	Northern Valley	163.0	165,709	585,990	0.1300	76,179	-89,530
420	Osage	Osage City	645.2	1,007,865	1,623,808	0.5400	876,856	-131,009
421	Osage	Lyndon	396.5	638,786	1,111,848	0.4800	533,687	-105,099
434	Osage	Santa Fe Trail	986.2	1,468,105	2,562,170	0.4900	1,255,463	-212,642
454	Osage	Burlingame Public School	299.0	538,979	812,000	0.5800	470,960	-68,019
456	Osage	Marais Des Cygnes Valley	234.6	316,679	670,000	0.2400	160,800	-155,879
392	Osborne	Osborne County	274.6	234,927	845,508	0.1000	84,551	-150,376
239	Ottawa	North Ottawa County	601.4	834,184	1,698,503	0.3600	611,461	-222,723
240	Ottawa	Twin Valley	573.7	911,180	1,632,260	0.4000	652,904	-258,276

3/17/2016			Col 1	Col 2		Col 3	Col 4	
			2015-16 Est.	2016-17 Block Grant	2015-16 Legal	2016-17 Est LOB Aid Rate	2016-17 Est. Est LOB	
USD#	County Name	USD Name	9/20 FTE Enroll (incl 4yr AR/Virt)	Est LOB State Aid	LOB Budget	Median AVPP	Est LOB State Aid	Difference (Col 3 - Col 2)
495	Pawnee	Ft Larned	856.0	1,128,043	2,307,743	0.3200	738,478	-389,566
496	Pawnee	Pawnee Heights	144.5	85,280	442,999	0.0000	0	-85,280
110	Phillips	Thunder Ridge Schools	216.5	258,803	767,887	0.0700	53,752	-205,051
325	Phillips	Phillipsburg	605.0	855,375	1,525,889	0.5000	762,945	-92,430
326	Phillips	Logan	147.0	46,844	565,637	0.0000	0	-46,844
320	Pottawatomie	Wamego	1,470.1	1,618,722	3,002,851	0.4300	1,291,226	-327,496
321	Pottawatomie	Kaw Valley	1,112.5	0	2,634,833	0.0000	0	0
322	Pottawatomie	Onaga-Havensville-Wheaton	288.0	346,894	840,540	0.2400	201,730	-145,165
323	Pottawatomie	Rock Creek	944.1	1,064,380	1,999,750	0.4500	899,888	-164,492
382	Pratt	Pratt	1,085.6	869,827	2,610,764	0.1900	496,045	-373,782
438	Pratt	Skyline Schools	394.5	375,638	1,080,330	0.1800	194,459	-181,179
105	Rawlins	Rawlins County	338.5	237,401	923,233	0.0200	18,465	-218,936
308	Reno	Hutchinson Public Schools	4,724.9	6,318,368	10,287,770	0.5400	5,555,396	-762,972
309	Reno	Nickerson	1,079.3	1,214,420	2,769,732	0.3400	941,709	-272,711
310	Reno	Fairfield	287.0	0	930,708	0.0000	0	0
311	Reno	Pretty Prairie	251.5	347,846	765,242	0.2400	183,658	-164,188
312	Reno	Haven Public Schools	854.5	788,533	2,248,779	0.1800	404,780	-383,753
313	Reno	Buhler	2,185.3	1,578,518	4,617,490	0.2700	1,246,722	-331,796
109	Republic	Republic County	466.0	241,846	1,280,000	0.0000	0	-241,846
426	Republic	Pike Valley	211.5	206,973	686,149	0.0800	54,892	-152,081
376	Rice	Sterling	511.0	728,472	1,337,550	0.4500	601,898	-126,574
401	Rice	Chase-Raymond	162.0	0	579,066	0.0000	0	0
405	Rice	Lyons	789.5	1,048,804	2,053,522	0.5200	1,067,831	19,028
444	Rice	Little River	314.5	0	911,216	0.0000	0	0
378	Riley	Riley County	671.4	779,615	1,679,444	0.2900	487,039	-292,576
383	Riley	Manhattan-Ogden	5,982.6	1,536,205	13,254,291	0.0000	0	-1,536,205
384	Riley	Blue Valley	182.2	62,896	671,635	0.0000	0	-62,896
269	Rooks	Palco	105.5	0	375,105	0.0000	0	0
270	Rooks	Plainville	335.9	0	962,024	0.0000	0	0
271	Rooks	Stockton	302.0	80,629	834,528	0.0000	0	-80,629
395	Rush	LaCrosse	281.5	137,782	790,000	0.0600	47,400	-90,382
403	Rush	Otis-Bison	232.1	0	685,444	0.0000	0	0
399	Russell	Paradise	113.5	0	446,473	0.0000	0	0
407	Russell	Russell County	792.5	17,107	2,111,500	0.1300	274,495	257,388
305	Saline	Salina	6,965.9	6,499,785	15,002,490	0.3500	5,250,872	-1,248,914
306	Saline	Southeast Of Saline	670.5	255,415	1,717,612	0.0000	0	-255,415
307	Saline	Ell-Saline	448.5	770,819	1,233,338	0.4200	518,002	-252,817
466	Scott	Scott County	935.5	197,992	2,096,672	0.0300	62,900	-135,092
259	Sedgwick	Wichita	47,656.9	55,048,212	111,369,465	0.4400	49,002,565	-6,045,648
260	Sedgwick	Derby	6,480.9	5,586,707	12,767,588	0.3800	4,851,683	-735,024
261	Sedgwick	Haysville	5,241.9	8,392,482	11,069,181	0.7200	7,969,810	-422,672
262	Sedgwick	Valley Center Pub Sch	2,723.6	3,160,561	5,297,870	0.5400	2,860,850	-299,711
263	Sedgwick	Mulvane	1,700.2	1,147,063	3,411,536	0.3200	1,091,692	-55,372
264	Sedgwick	Clearwater	1,093.0	1,331,029	2,471,795	0.4600	1,137,026	-194,003
265	Sedgwick	Goddard	5,334.1	5,973,671	10,178,501	0.5200	5,292,821	-680,851
266	Sedgwick	Maize	6,883.0	6,541,868	12,502,460	0.4300	5,376,058	-1,165,811
267	Sedgwick	Renwick	1,827.0	1,851,535	3,900,441	0.3500	1,365,154	-486,381
268	Sedgwick	Cheney	739.6	1,124,771	1,761,337	0.5600	986,349	-138,423
480	Seward	Liberal	4,739.5	6,881,210	9,978,000	0.6400	6,385,920	-495,290
483	Seward	Kismet-Plains	682.0	0	1,379,609	0.0000	0	0
345	Shawnee	Seaman	3,650.4	3,330,695	7,475,889	0.3500	2,616,561	-714,134
372	Shawnee	Silver Lake	662.6	953,321	1,592,469	0.5000	796,235	-157,086
437	Shawnee	Auburn Washburn	6,015.0	3,061,829	11,614,736	0.2100	2,439,095	-622,735
450	Shawnee	Shawnee Heights	3,438.8	3,453,761	6,967,765	0.4100	2,856,784	-596,977
501	Shawnee	Topeka Public Schools	13,100.0	18,003,092	30,562,561	0.5300	16,198,157	-1,804,935
412	Sheridan	Hoxie Community Schools	355.3	64,249	887,978	0.0000	0	-64,249
352	Sherman	Goodland	882.0	857,589	2,408,048	0.1200	288,966	-568,624
237	Smith	Smith Center	369.5	395,743	1,211,171	0.1000	121,117	-274,626
349	Stafford	Stafford	244.4	234,369	740,990	0.1200	88,919	-145,450
350	Stafford	St John-Hudson	331.5	0	981,774	0.0000	0	0
351	Stafford	Macksville	215.0	0	803,447	0.0000	0	0
452	Stanton	Stanton County	430.2	0	1,212,863	0.0000	0	0
209	Stevens	Moscow Public Schools	167.2	0	674,130	0.0000	0	0
210	Stevens	Hugoton Public Schools	1,041.4	0	2,554,725	0.0000	0	0
353	Sumner	Wellington	1,545.0	2,258,503	3,471,792	0.5500	1,909,486	-349,018

3/17/2016			Col 1	Col 2		Col 3	Col 4	
			2015-16 Est.	2016-17 Block Grant	2015-16 Legal	2016-17 Est LOB Aid Rate	2016-17 Est. Est LOB	
USD#	County Name	USD Name	9/20 FTE Enroll (incl 4yr AR/Virt)	Est LOB State Aid	LOB Budget	Median AVPP	Est LOB State Aid	Difference (Col 3 - Col 2)
356	Sumner	Conway Springs	476.2	796,874	1,248,630	0.5300	661,774	-135,100
357	Sumner	Belle Plaine	601.7	1,087,209	1,588,804	0.6100	969,170	-118,039
358	Sumner	Oxford	345.6	487,828	925,000	0.6000	555,000	67,172
359	Sumner	Argonia Public Schools	157.0	94,331	510,140	0.0400	20,406	-73,925
360	Sumner	Caldwell	230.5	321,387	772,000	0.2300	177,560	-143,827
509	Sumner	South Haven	193.5	298,596	659,995	0.5200	343,197	44,602
314	Thomas	Brewster	125.5	0	344,544	0.0000	0	0
315	Thomas	Colby Public Schools	880.5	610,224	2,176,376	0.0700	152,346	-457,878
316	Thomas	Golden Plains	182.6	268,160	661,429	0.1600	105,829	-162,331
208	Trego	Wakeeney	367.5	0	1,002,148	0.0000	0	0
329	Wabaunsee	Mill Creek Valley	422.4	341,464	1,269,535	0.0400	50,781	-290,683
330	Wabaunsee	Mission Valley	462.2	409,804	1,364,541	0.2000	272,908	-136,896
241	Wallace	Wallace County Schools	173.0	0	566,166	0.0000	0	0
242	Wallace	Weskan	92.5	17,107	357,775	0.0000	0	-17,107
108	Washington	Washington Co. Schools	337.0	186,292	1,006,913	0.0200	20,138	-166,153
223	Washington	Barnes	346.4	175,837	1,011,921	0.0000	0	-175,837
224	Washington	Clifton-Clyde	312.0	166,479	786,388	0.0500	39,319	-127,159
467	Wichita	Leoti	386.5	157,678	1,141,740	0.0000	0	-157,678
387	Wilson	Altoona-Midway	181.0	39,888	605,830	0.0000	0	-39,888
461	Wilson	Neodesha	702.0	1,158,360	1,891,821	0.4800	908,074	-250,286
484	Wilson	Fredonia	654.1	725,091	1,719,460	0.3400	584,616	-140,475
366	Woodson	Woodson	432.5	424,763	1,261,137	0.3100	390,952	-33,810
202	Wyandotte	Turner-Kansas City	4,028.0	6,550,500	9,053,413	0.6700	6,065,787	-484,713
203	Wyandotte	Piper-Kansas City	1,962.3	716,273	3,726,052	0.1200	447,126	-269,147
204	Wyandotte	Bonner Springs	2,622.2	2,272,857	5,426,138	0.3400	1,844,887	-427,970
500	Wyandotte	Kansas City	20,388.9	34,985,011	49,972,534	0.6500	32,482,147	-2,502,864
TOTALS			461,771.1	450,491,513	1,061,277,923		367,582,721	-82,908,792

**APPENDIX C:**  
**2015-16 Mill Rates Report**

# MILL RATES



# 2015 - 2016

## Kansas Public School Districts

# Introduction

This publication has been prepared by the School Finance section of the Kansas State Department of Education to provide mill rate data for each of the unified school districts in Kansas.

Due to the state school finance law, as amended, all general fund mill rates are set at 20.00 mills. The recreation commission mill rate has been moved out of the USD total mill rate since it is not a true school levy.

It is hoped that this report will be beneficial to school boards, school administrators, and others who may be interested in the educational programs of local public school districts.

Please visit the School Finance section of the Kansas Department of Education website at [www.ksde.org](http://www.ksde.org) for more publications or additional information.

Dale M. Dennis  
Deputy Commissioner  
Kansas State Department of Education

Craig Neuenswander, Director  
School Finance  
Division of Fiscal and Administrative Services  
Kansas State Department of Education

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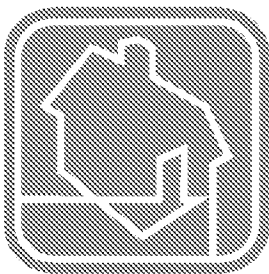
*School districts are authorized to levy property taxes for selected funds.*

*These funds are listed below:*

- General (KSA 72-6431)
- Supplemental General (KSA 72-6435)
- Capital Outlay (KSA 72-8801)
- Bond and interest #1 (KSA 10-113)
- Bond and interest #2 (KSA 10-113)
- No fund warrant (KSA 79-2939)
- Special assessment (KSA 12-6a10)
- Temporary note (KSA 72-8203b)
- Historical museum (KSA 12-1684)
- Recreation commission employee benefits and special liability (KSA 12-1928 / 75-6110)
- Public library board (KSA 72-1623a)
- Public library board emp benefits (KSA 12-16,102)
- Adult education (KSA 72-4523)
- Judgments (KSA 72-8209)
- Special liability expense (KSA 75-6110)
- School retirement (KSA 72-1726)
- Extraordinary growth facility (KSA 72-6441)
- Recreation commission (KSA 12-1927)

Property taxes for these funds are computed using a mill rate. This is a mathematical procedure to determine property taxes. **One mill is one dollar of property tax levied against \$1,000 of assessed valuation.** The assessed valuation is computed by taking the market value of the property and multiplying it by the appropriate assessment factor for that class of property. **How are mill levies computed?**

The following example for a \$100,000 house is used to show how property taxes are computed. A school district has a total mill rate of 50. Of this 50 mills, the general fund is 20 mills (by statute), leaving 30 mills for the other fund levies. For general fund only, the first \$20,000 is subtracted from the market value of the house to arrive at the assessed valuation of the house. For example, a house with a market value of \$100,000 would be reduced to \$80,000 (\$100,000-\$20,000 exemption) for general fund only. The \$80,000 is multiplied by the assessment rate of 11.5% to arrive at an assessed valuation of \$9,200. (\$80,000 x 11.5% = \$9,200). The \$9,200 is multiplied by .020 (20 mills) to arrive at the property taxes for the general fund of \$184. For the rest of the levy funds .030 (30 mills) is taken times the assessed valuation of \$11,500 (\$100,000 x 11.5%= \$11,500) to arrive at the property tax of \$345. By adding the two amounts of \$345 plus \$184, the result is a total school district property tax of \$529 for this example.



**If you have questions,  
contact School Finance  
785-296-3872**

*Another example for a \$125,000 house is shown below:*

	<b>Property Tax Calculation</b>	
	<u>General Fund</u>	<u>All Other Funds</u>
Market Value of House	\$125,000	\$125,000
\$20,000 Exemption	- 20,000	
Net Value of House	\$105,000	\$125,000
Assessment Factor for Homes	x 11.5%	x 11.5%
Assessed Valuation	\$ 12,075	\$ 14,375
Mill Rate	20 mills	13 mills
<b>Property Tax</b>	<b>\$ 241.50</b>	<b>\$ 186.88</b>
	(\$12,075 x .020)	(\$14,375 x .013)

**Total School Property Taxes = \$428.38 (General Fund plus all other funds)**

**For additional MILL RATE information on the web, go to:** <http://www.ksde.org/Default.aspx?tabid=415>

- Select Mill Rates to access data for each district - reports available 2009-10 through 2015-2016.

**Note:** Market value and assessed value of farm land is different for each type of property and can be obtained from your local County Assessor's Office.

# Column Definitions

## ✦ General

This is for the general operating fund. The school finance law mandates 20 mills per district.

## ✦ Supp General

This is the rate for the Supplemental General (LOB) fund.

## ✦ Capital Outlay

This is the rate for the Capital Outlay fund.

## ✦ Bond & Interest

This is the rate for the Bond & Interest fund.

## ✦ Ancillary

This is a rate authorized by the State Court of Tax Appeals for extraordinary growth in enrollment.

## ✦ Declining Enrollment

This is a rate authorized by the State Court of Tax Appeals for declining enrollment.

## ✦ Cost of Living

This is a rate authorized by the State Court of Tax Appeals for cost of living.

## ✦ USD Total Actual Mill Rates

This includes all mill rates from the General, Supplemental General, Adult Education, Capital Outlay, Bond & Interest, Extraordinary Growth (Ancillary), Declining Enrollment, Cost of Living, Special Liability, School Retirement, No Fund Warrant, Special Assessment, and Temporary Note.

## ✦ Total Other Actual Rates

This includes taxes levied by the school district on behalf of other entities, such as the Historical Museum, Public Library, and Recreation Commission.

# State Totals

## USD Total Mill Rates (Includes Historical Museum and Public Library for years prior to 2011-2012)

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Lowest	24.94	26.30	27.37	29.68	29.05	23.85	28.00
Median	50.89	51.08	51.62	51.20	52.46	49.75	51.98
Highest	78.52	84.03	82.60	82.41	79.98	78.92	75.83

## Supplemental General Mill Rates

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Lowest	4.94	5.98	5.70	5.68	5.053	0.00	0.00
Median	20.06	20.70	21.51	21.84	22.34	17.27	19.02
Highest	36.43	43.10	37.55	34.42	34.67	31.10	39.38

## Capital Outlay Mill Rates

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Lowest	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Median	4.00	3.00	4.00	4.00	4.11	6.79	7.51
Highest	8.00	8.00	8.00	8.00	8.00	8.00	8.00

## Bond & Interest Mill Rates

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Lowest	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Median	9.48	9.64	9.65	9.81	9.64	10.57	10.08
Highest	31.09	36.82	35.60	36.34	30.10	38.84	28.88

## Recreation Commission Mill Rates

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Lowest	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Median	2.00	2.06	2.19	2.19	2.23	2.29	2.30
Highest	7.52	7.71	8.03	8.08	7.77	8.24	8.22

The median is based on USD's that have a levy.









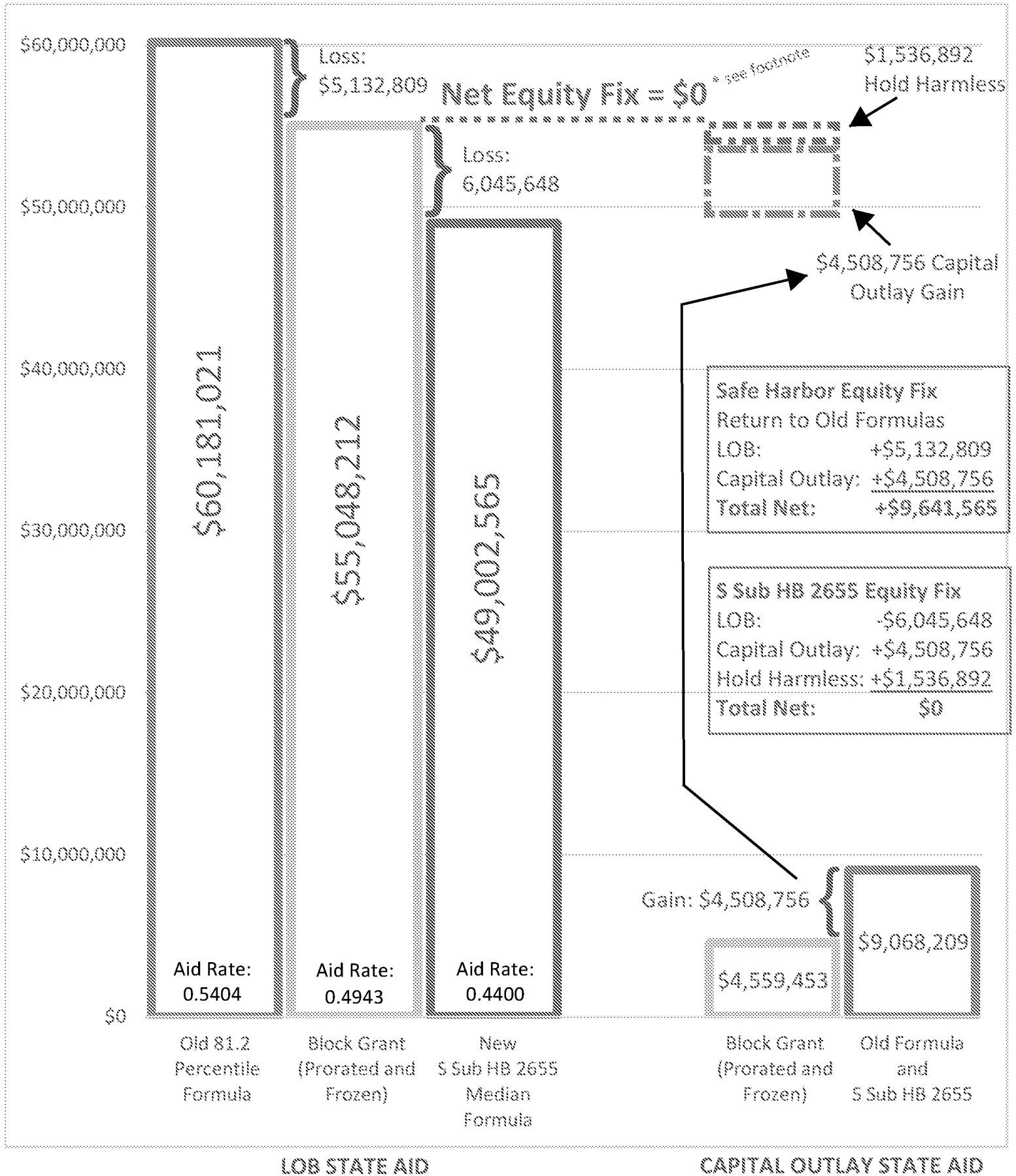
KANSAS STATE DEPARTMENT OF EDUCATION  
2015-2016 MILL RATES FOR KANSAS SCHOOL DISTRICTS

State	District	County	Assessed Value	Equalized Value	Adm. Expenses	Capital Expenses	Debt Retirement	Other	Local	State	Federal	Other	Other	Other	Other	Other	Other	Other	Other	Other	Other	Other	Total	Total	
District	County	County	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
D0350	St John-Hudson	Stafford	20,000	23,548	.000	7,993	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	51,541	.000	.000
D0252	Southern Lyon County	Lyon	20,000	23,566	.000	7,995	.000	.000	.000	.000	.000	16,058	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	67,619	.000	.000
D0271	Stockton	Rooks	20,000	23,664	.000	8,000	.000	.000	.000	.000	.000	8,023	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	59,687	.000	.000
D0481	Rural Vista	Dickinson	20,000	23,701	.000	3,997	.000	.000	.000	.000	.000	8,968	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	56,666	.000	.000
D0341	Oskaloosa Public Schools	Jefferson	20,000	23,941	.000	4,000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	47,941	.000	.000
D0358	Oxford	Sumner	20,000	24,141	.000	7,994	.000	.000	.000	.000	.000	10,090	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	62,225	.000	.000
D0110	Thunder Ridge Schools	Phillips	20,000	24,176	.000	7,998	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	52,174	.000	.000
D0508	Baxter Springs	Cherokee	20,000	24,207	.000	5,999	.000	.000	.000	.000	.000	9,776	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	59,982	.000	.000
D0360	Caldwell	Sumner	20,000	24,377	.000	8,000	.000	.000	.000	.000	.000	16,582	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	68,959	.000	.000
D0286	Chautauqua Co Community	Chautauqua	20,000	24,424	.000	1,000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	45,424	.000	.000
D0410	Durham-Hillsboro-Lehigh	Marion	20,000	24,522	.000	7,966	.000	.000	.000	.000	.000	10,552	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	63,040	.000	.000
D0386	Madison-Virgil	Greenwood	20,000	24,551	.000	3,998	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	48,549	.000	.000
D0237	Smith Center	Smith	20,000	24,649	.000	7,930	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	52,579	.000	.000
D0334	Southern Cloud	Cloud	20,000	24,665	.000	7,992	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	52,657	.000	.000
D0108	Washington Co. Schools	Washington	20,000	24,950	.000	6,001	.000	.000	.000	.000	.000	7,096	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	58,047	.000	.000
D0396	Douglas Public Schools	Butler	20,000	25,139	.000	7,994	.000	.000	.000	.000	.000	11,576	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	64,709	.000	.000
D0411	Goessel	Marion	20,000	25,226	.000	4,000	.000	.000	.000	.000	.000	9,809	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	59,035	.000	.000
D0401	Chase-Raymond	Rice	20,000	25,249	.000	3,597	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	48,846	.000	.000
D0426	Pike Valley	Republic	20,000	25,296	.000	7,000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	52,296	.000	.000
D0419	Canton-Galva	McPherson	20,000	25,347	.000	6,004	.000	.000	.000	.000	.000	12,033	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	63,384	.000	.000
D0477	Ingalls	Gray	20,000	25,636	.000	5,998	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	51,634	.000	.000
D0347	Kinsley-Offerle	Edwards	20,000	25,983	.000	7,998	.000	.000	.000	.000	.000	13,896	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	67,877	.000	.000
D0355	Ellinwood Public Schools	Barton	20,000	26,104	.000	6,008	.000	.000	.000	.000	.000	13,581	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	65,693	.000	.000
D0403	Otis-Bison	Rush	20,000	26,363	.000	3,501	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	49,864	.000	.000
D0471	Dexter	Cowley	20,000	26,977	.000	5,001	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	51,978	.000	.000
D0245	LeRoy-Gridley	Coffey	20,000	27,165	.000	3,985	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	51,150	.000	.000
D0205	Bluestem	Butler	20,000	27,453	.000	7,991	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	55,444	.000	.000
D0359	Argonia Public Schools	Sumner	20,000	27,474	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	47,474	.000	2,500
D0499	Galena	Cherokee	20,000	27,652	.000	2,001	.000	.000	.000	.000	.000	.000	.000	10,012	.000	.000	.000	.000	.000	.000	.000	.000	59,665	1,001	.000
D0384	Blue Valley	Riley	20,000	27,817	.000	3,999	.000	.000	.000	.000	.000	8,008	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	59,824	.000	.000
D0282	West Elk	Elk	20,000	28,270	.000	4,000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	52,270	.000	.000
D0219	Minneola	Clark	20,000	28,396	.000	3,978	.000	.000	.000	.000	.000	13,279	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	65,653	.000	1,000
D0390	Hamilton	Greenwood	20,000	28,585	.000	1,000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	49,585	.000	500
D0293	Quinter Public Schools	Gove	20,000	28,918	.000	8,000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	56,918	.000	.000
D0366	Woodson	Woodson	20,000	28,974	.000	2,000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	50,974	.000	.000
D0369	Burrton	Harvey	20,000	29,067	.000	7,992	.000	.000	.000	.000	.000	7,396	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	64,455	.000	993
D0326	Logan	Phillips	20,000	29,698	.000	1,995	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	51,693	.000	.000
D0212	Northern Valley	Norton	20,000	29,790	.000	8,000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	57,790	.000	.000
D0225	Fowler	Meade	20,000	30,342	.000	3,926	.000	.000	.000	.000	.000	8,817	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	63,085	.000	1,949
D0398	Peabody-Burns	Marion	20,000	31,542	.000	5,998	.000	.000	.000	.000	.000	.070	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	57,610	.000	1,856
D0242	Weskan	Wallace	20,000	31,798	.000	6,998	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	58,796	.000	.000
D0509	South Haven	Sumner	20,000	39,386	.000	5,015	.000	.000	.000	.000	.000	11,431	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	75,832	.000	.000



**APPENDIX D:**  
**Charts Demonstrating Effects of H.B. 2655**  
**(With Supporting Documentation)**

# Effects of S Sub HB 2655 New Formula and Hold Harmless Aid U.S.D. 259 Wichita



# S Sub HB 2655 Simply Renames Existing Money

## Understanding the Effects of S Sub HB 2655 New Formula and Hold Harmless Aid U.S.D. 259 Wichita

### Step 1: LOB Equalization:

- Under the 81.2 Percentile Formula Wichita would have received \$60,181,021 in LOB equalization aid (large green bar).
- Under the SB7 Block Grants, Wichita's frozen equalization aid at the prorated FY15 amount is \$55,048,212 (large yellow bar).
  - This is \$5,132,809 less than the LOB equalization formula approved by the Court.
- The S Sub HB 2655 Median formula provides Wichita even less equalization aid than the block grant at \$49,002,565 (large red bar).
  - This is \$6,045,648 less than prorated and frozen by the block grants.
  - This is \$11,178,457 less than the aid under the 81.2 percentile formula.

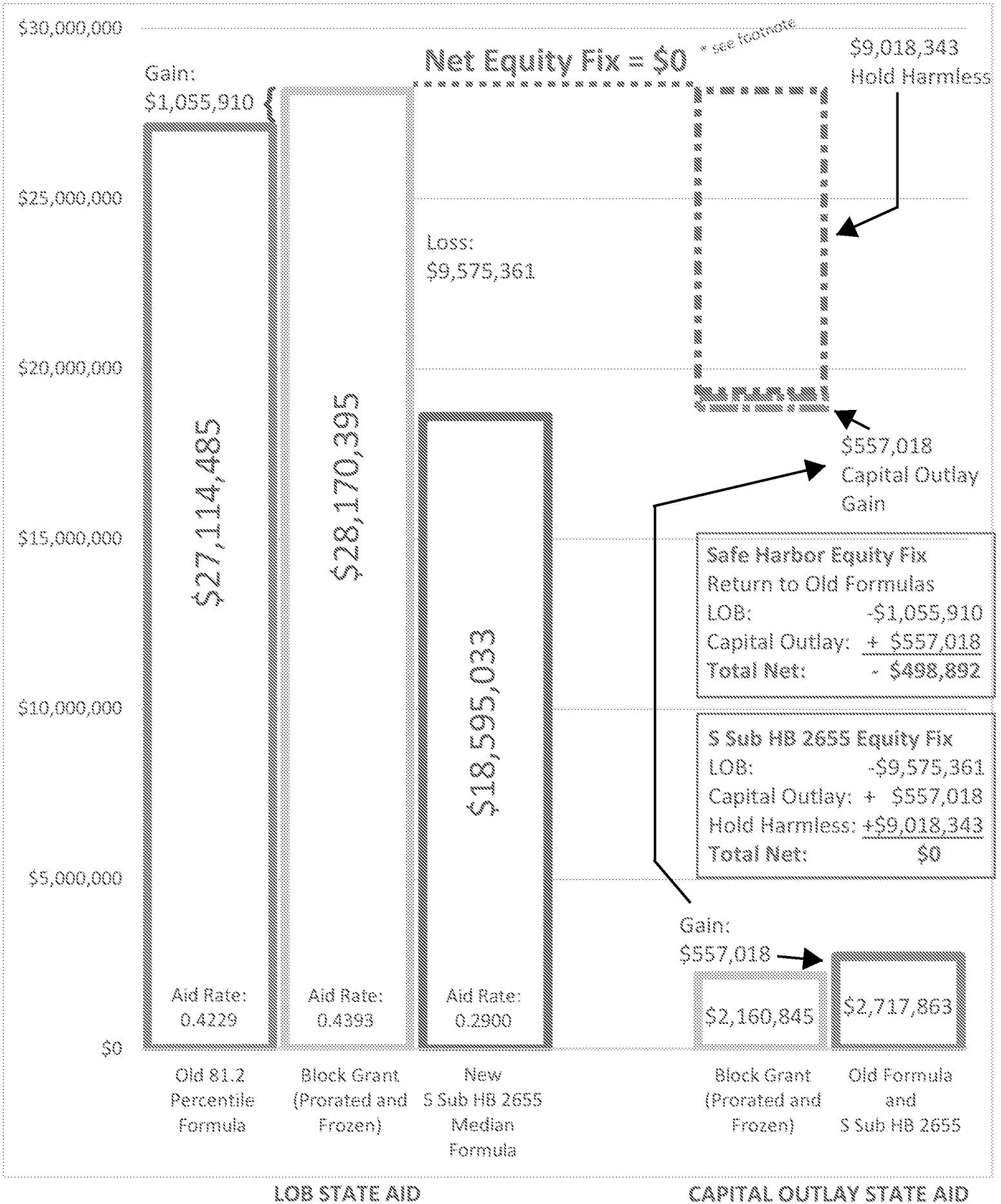
### Step 2: Capital Outlay Equalization:

- Under the SB7 Block Grants, Wichita's frozen equalization aid at the prorated FY15 amount is \$4,559,453 (small yellow bar).
  - This is \$4,508,756 less than the LOB equalization formula approved by the Court.
- The prior formula is restored under S Sub HB 2655 and Wichita receives \$4,508,756 additional state aid for a total of \$9,068,209 (small green bar).

### Step 3: Hold Harmless (New "School District Equalization State Aid")

- This is calculated by adding Wichita's loss of \$6,045,648 in LOB equalization to their gain in Capital Outlay equalization of \$4,508,756 (green dotted bar). The difference of \$1,536,892 is their hold harmless aid (red dotted bar). This brings them back up to the same state aid they had under SB7.
- This calculation completely nullifies the gain in Capital Outlay State Aid for most districts.
- It results in no change in overall equalization aid for the overwhelming majority of districts.
- Its intended effect is only to equalize all districts to the block grant amount, regardless whether the district became wealthier or poorer in relation to the other districts.
- It does not lesson wealth based disparities between districts, the stated goal of equalization.

# Effects of S Sub HB 2655 New Formula and Hold Harmless Aid U.S.D. 233 Olathe



# S Sub HB 2655 Simply Renames Existing Money

## Understanding the Effects of S Sub HB 2655 New Formula and Hold Harmless Aid U.S.D. 233 Olathe

### Step 1: LOB Equalization:

- Under the 81.2 Percentile Formula Olathe would have received \$27,114,485 in LOB equalization aid (large green bar).
- Under the SB7 Block Grants, Olathe's frozen equalization aid at the prorated FY15 amount is \$28,170,395 (large yellow bar).
  - This is \$1,055,910 more than the LOB equalization formula approved by the Court.
- The S Sub HB 2655 Median formula provides Olathe even less equalization aid than the block grant at \$18,595,033 (large red bar).
  - This is \$9,575,361 less than prorated and frozen by the block grants.
  - This is \$8,519,452 less than the aid under the 81.2 percentile formula.

### Step 2: Capital Outlay Equalization:

- Under the SB7 Block Grants, Olathe's frozen equalization aid at the prorated FY15 amount is \$2,160,845 (small yellow bar).
  - This is \$557,018 less than the LOB equalization formula approved by the Court.
- The prior formula is restored under S Sub HB 2655 and Olathe receives \$557,018 additional state aid for a total of \$2,717,863 (small green bar).

### Step 3: Hold Harmless (New "School District Equalization State Aid")

- This is calculated by adding Olathe's loss of \$9,575,361 in LOB equalization to their gain in Capital Outlay equalization of \$557,018 (green dotted bar). The difference of \$9,018,343 is their hold harmless aid (red dotted bar). This brings them back up to the same state aid they had under SB7.
- This calculation completely nullifies the gain in Capital Outlay State Aid for most districts.
- It results in no change in overall equalization aid for the overwhelming majority of districts.
- Its intended effect is only to equalize all districts to the block grant amount, regardless whether the district became wealthier or poorer in relation to the other districts.
- It does not lesson wealth based disparities between districts, the stated goal of equalization.

\*The Net Equity Fix is Zero for 263 districts.

Why do 23 districts have a positive Net Equity Fix and receive increased funding under S Sub HB 2655 for a total of \$2,373,994?

- The block grants froze Capital Outlay State Aid at a (recalculated and) prorated amount and so almost all districts that receive equalization will receive increased Capital Outlay State Aid with the return to the prior median method formula. In fact, several of these 23 districts were receiving no capital outlay aid at all under SB7 so a return to the formula takes additional amounts.
- Despite the *decrease* this year in the 81.2 percentile, the Median AVPP *increased* from \$68,634 to \$74,129. This further shifted equalization upward for Capital Outlay State Aid under the median method. Thus the Capital Outlay Aid Rate under the median formula has also increased for many districts, including all 23 of these districts.
- Several of these districts increased their Capital Outlay Mill Levy, and will now get equalization funding on those additional mills over what was frozen into the block grants.
- Several of these districts had significant *decreases* in AVPP, which, in turn, significantly *increased* their need for equalization over the amount of State Aid for LOB and Capital Outlay that was frozen into the block grants.
- Two of these districts increased their LOB after the block grant equalization was frozen in and now will get equalization on the increased LOB funds.
- The additional \$2.4M is not new money. It comes as a result of a reduction of extraordinary needs aid. See S Sub HB 2655 Sec. 1(d).

LOB AID USING OLD 81.2 PERCENTILE FORMULA - KSDE SF16-116								
3/14/2016			Col 1	Col 2		Col 3	Col 4	
USD#	County Name	USD Name	2015-16 Est. 9/20 FTE Enroll (incl 4yr AR/Virt)	2016-17 Block Grant Est LOB State Aid	2015-16 Legal LOB Budget	2016-17 Est LOB Aid Rate Old Formula 81.20%	2016-17 Est. Old Formula Est LOB State Aid	Difference (Col 3 - Col 2)
259	Sedgwick	Wichita	47,656.9	55,048,212	111,369,465	0.5404	60,181,021	5,132,809
233	Johnson	Olathe	27,838.8	28,170,395	64,120,804	0.4229	27,114,485	-1,055,910

<http://www.ksde.org/Portals/0/School%20Finance/Action%20Items/SF16-116.xlsx>

LOB AID USING MEDIAN (CAPITAL OUTLAY) METHOD - KSDE SF16-126								
3/17/2016			Col 1	Col 2		Col 3	Col 4	
USD#	County Name	USD Name	2015-16 Est. 9/20 FTE Enroll (incl 4yr AR/Virt)	2016-17 Block Grant Est LOB State Aid	2015-16 Legal LOB Budget	2016-17 Est LOB Aid Rate Median AVPP	2016-17 Est. Est LOB State Aid	Difference (Col 3 - Col 2)
259	Sedgwick	Wichita	47,656.9	55,048,212	111,369,465	0.4400	49,002,565	-6,045,648
233	Johnson	Olathe	27,838.8	28,170,395	64,120,804	0.2900	18,595,033	-9,575,361

<http://www.ksde.org/Portals/0/School%20Finance/Action%20Items/SF16-126.xlsx>

CAPITAL OUTLAY AID - KSDE SF16-117										
3/14/2016			Col 1	Col 2				Col 3	Col 4	
USD#	County Name	USD Name	2015-16 Est. 9/20 FTE Enroll (incl 4yr AR/Virt)	2016-17 Block Grant Capital Outlay Est State Aid	2016-17 LOB / BI Final Valuation	2016-17 Capital Outlay Mill Rate	2016-17 Est. Capital Outlay Taxes Levied	2016-17 Est. Old Formula Cap Outlay Rate Median AVPP	2016-17 Old Formula Capital Outlay Est State Aid	Difference Col 3 - Col 2
259	Sedgwick	Wichita	47,656.9	4,559,453	2,598,936,432	7.930	20,609,566	0.44	9,068,209	4,508,756
233	Johnson	Olathe	27,838.8	2,160,845	1,916,552,130	4.890	9,371,940	0.29	2,717,863	557,018

<http://www.ksde.org/Portals/0/School%20Finance/Action%20Items/SF16-117.xlsx>

HOLD HARMLESS AID - KSDE SF16-133						
3/22/2016			Col 1	Col 2	Col 3	Col 4
USD#	County Name	USD Name	Cap Outlay Aid Inc / Dec SF16-117 Col 4	LOB Aid Inc / Dec SF16-126 Col 4	Estimated Inc / Dec (Cols 1+2)	Estimated Payment Hold Harmless
259	Sedgwick	Wichita	4,508,756	-6,045,648	-1,536,892	1,536,892
233	Johnson	Olathe	557,018	-9,575,361	-9,018,343	9,018,343

<http://www.ksde.org/Portals/0/School%20Finance/Action%20Items/SF16-133.xlsx>

**APPENDIX E:**  
**Memorandum from Dale Dennis, dated March 21, 2016**  
**(Containing Computer Printout SF 16-117)**





## Division of Fiscal and Administrative Services

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 Landon State Office Building  
 900 SW Jackson Street, Suite 354  
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March 21, 2016

FROM: Dale M. Dennis, Deputy  
 Commissioner of Education

SUBJECT: Capital Outlay State Aid - Comparing the Block Grant Law  
 with the School Finance Law Prior to 2014-15

Attached is a computer printout (SF16-117) which compares the capital outlay state aid under the block grant law with the school finance law prior to the 2014-15 school year.

Below we have provided a brief explanation for funding capital outlay in FY16 and FY17.

### Fiscal Year 2016

The capital outlay portion will require approximately \$47,646,355 and the amount appropriated is \$27,302,500. The difference of \$20,343,855 is the amount that would be required to fund the law prior to 2014-15.

### Fiscal Year 2017

Capital outlay aid is estimated to be \$50,780,296 and the amount appropriated is \$27,302,500. This results in an increase of \$23,477,796. The capital outlay mill levies could change as a result of tight budgets. Therefore, we have allowed \$2,000,000 to cover such changes for a total additional requirement of \$25,477,796.

	Fiscal Year 2016	Fiscal Year 2017*
Current appropriation amount needed	47,646,355	50,780,296
Capital Outlay Appropriation	27,302,500	27,302,500
	20,343,855	23,477,796
Potential Change in Mill Rate		2,000,000
		25,477,796

\*Estimate

Listed below is a column explanation of the attached printout SF16-117.

### COLUMN EXPLANATION

Column	1 --	September 20, 2015 Estimated FTE enrollment
	2 --	2016-17 Estimated capital outlay state aid under the current law (block grant)
	3 --	2016-17 Estimated capital outlay state aid under the school finance law prior to the 2014-15 school year
	4 --	Difference

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3/14/2016		Col 1	Col 2				2016-17 Est.	Col 3	Col 4
USD#	County Name	USD Name	2015-16 Est. 9/20 FTE Enroll (incl 4yr AR/Virt)	2016-17 Block Grant Capital Outlay Est State Aid	2016-17 LOB / BI Final Valuation	2016-17 Capital Outlay Mill Rate	2016-17 Est. Old Formula Cap Outlay Rate Median AVPP	2016-17 Old Formula Capital Outlay Est State Aid	Difference Col 3 - Col 2
256	Allen	Marmaton Valley	276.5	0	33,501,822	0.000	0.00	0	0
257	Allen	Iola	1,261.2	147,316	50,999,392	8.000	0.58	236,637	89,321
258	Allen	Humboldt	848.4	89,669	54,868,088	8.000	0.34	149,241	59,573
365	Anderson	Garnett	990.0	70,047	70,461,856	7.999	0.27	152,178	82,131
479	Anderson	Crest	193.5	0	17,461,865	0.000	0.08	0	0
377	Atchison	Atchison Co Comm Schools	558.0	0	53,610,336	4.000	0.02	4,289	4,289
409	Atchison	Atchison Public Schools	1,626.8	83,380	79,813,762	5.000	0.49	195,544	112,164
254	Barber	Barber County North	442.5	0	60,776,776	8.000	0.00	0	0
255	Barber	South Barber	223.5	0	63,759,299	8.000	0.00	0	0
355	Barton	Ellinwood Public Schools	423.4	0	31,310,781	6.008	0.24	45,148	45,148
428	Barton	Great Bend	2,906.5	156,868	145,938,498	3.999	0.49	285,968	129,100
431	Barton	Hoisington	704.5	19,512	37,790,427	4.022	0.45	68,397	48,885
234	Bourbon	Fort Scott	1,817.6	180,299	76,212,737	3.561	0.56	151,981	-28,319
235	Bourbon	Uniontown	427.0	0	15,150,639	0.000	0.63	0	0
415	Brown	Hiawatha	852.0	0	95,078,551	6.000	0.00	0	0
430	Brown	South Brown County	548.0	0	29,448,597	3.000	0.45	39,756	39,756
205	Butler	Bluestem	486.0	22,255	33,315,838	7.991	0.30	79,868	57,613
206	Butler	Remington-Whitewater	502.2	0	46,086,238	5.689	0.09	23,597	23,597
375	Butler	Circle	1,901.3	0	180,222,243	8.000	0.05	72,089	72,089
385	Butler	Andover	5,610.2	644,036	296,088,314	8.000	0.46	1,089,605	445,569
394	Butler	Rose Hill Public Schools	1,574.0	195,754	64,755,061	7.997	0.58	300,351	104,596
396	Butler	Douglass Public Schools	670.1	79,963	27,500,611	7.994	0.58	127,507	47,544
402	Butler	Augusta	2,102.6	193,264	84,585,790	7.878	0.58	386,493	193,229
490	Butler	El Dorado	1,871.0	0	163,787,450	4.001	0.12	78,638	78,638
492	Butler	Flinthills	252.4	11,825	18,967,534	4.000	0.23	17,450	5,625
284	Chase	Chase County	341.5	0	46,882,742	7.917	0.00	0	0
285	Chautauqua	Cedar Vale	172.0	0	8,340,292	0.000	0.50	0	0
286	Chautauqua	Chautauqua Co Community	368.9	2,553	19,038,666	1.000	0.47	8,948	6,395
404	Cherokee	Riverton	717.2	58,144	35,173,674	2.999	0.49	51,688	-6,456
493	Cherokee	Columbus	933.0	42,630	62,439,109	3.998	0.31	77,386	34,756
499	Cherokee	Galena	790.1	0	17,325,628	2.001	0.76	26,348	26,348
508	Cherokee	Baxter Springs	998.2	25,900	24,603,999	5.999	0.74	109,223	83,323
103	Cheyenne	Cheylin	133.5	0	27,419,206	7.970	0.00	0	0
297	Cheyenne	St Francis Comm Sch	270.0	0	27,354,453	2.997	0.00	0	0
219	Clark	Minneola	233.7	0	23,075,367	3.978	0.00	0	0
220	Clark	Ashland	191.9	0	22,840,124	5.994	0.00	0	0
379	Clay	Clay Center	1,328.4	90,182	83,125,031	0.385	0.36	11,521	-78,661
333	Cloud	Concordia	1,007.7	110,505	53,631,501	7.390	0.45	178,352	67,847
334	Cloud	Southern Cloud	190.7	0	22,676,784	7.992	0.00	0	0
243	Coffey	Lebo-Waverly	414.7	24,589	28,590,014	3.987	0.29	33,057	8,467
244	Coffey	Burlington	821.0	0	449,794,920	4.000	0.00	0	0
245	Coffey	LeRoy-Gridley	206.5	0	23,060,009	3.985	0.00	0	0
300	Comanche	Comanche County	313.0	0	45,556,826	7.740	0.00	0	0
462	Cowley	Central	284.7	37,511	14,383,547	7.936	0.48	54,791	17,280
463	Cowley	Udall	331.7	26,797	22,374,302	5.981	0.31	41,485	14,687
465	Cowley	Winfield	2,164.1	255,897	111,841,077	8.000	0.47	420,523	164,626
470	Cowley	Arkansas City	2,696.1	211,203	88,906,879	4.546	0.65	262,711	51,508
471	Cowley	Dexter	141.5	0	7,376,965	5.001	0.46	16,970	16,970
246	Crawford	Northeast	470.0	0	18,657,941	4.000	0.58	43,287	43,287
247	Crawford	Cherokee	512.6	75,423	31,757,990	7.985	0.36	91,292	15,868
248	Crawford	Girard	993.7	58,696	36,675,663	4.000	0.61	89,489	30,793
249	Crawford	Frontenac Public Schools	875.7	48,335	25,426,529	4.000	0.69	101,706	21,842
250	Crawford	Pittsburg	2,943.8	152,274	139,256,764	3.979	0.51	282,593	130,319
294	Decatur	Oberlin	311.0	0	44,301,134	8.000	0.00	0	0
393	Dickinson	Solomon	302.6	11,915	24,423,551	7.845	0.18	34,489	22,574
435	Dickinson	Abilene	1,537.9	123,585	78,693,936	7.994	0.48	301,958	178,373
473	Dickinson	Chapman	1,035.7	26,025	75,247,497	0.439	0.26	8,589	-17,436
481	Dickinson	Rural Vista	302.0	0	31,445,327	3.997	0.00	0	0
487	Dickinson	Herington	434.0	0	20,771,119	0.000	0.54	0	0
111	Doniphan	Doniphan West Schools	317.0	0	57,505,179	5.999	0.00	0	0
114	Doniphan	Riverside	633.8	0	33,525,132	0.000	0.46	0	0
429	Doniphan	Troy Public Schools	326.0	8,758	22,152,217	3.356	0.30	22,303	13,545
348	Douglas	Baldwin City	1,313.7	122,900	77,874,133	8.000	0.39	242,967	120,067
491	Douglas	Eudora	1,656.8	185,948	59,647,015	7.998	0.62	295,775	109,827
497	Douglas	Lawrence	11,463.0	0	1,037,937,412	7.904	0.08	656,309	656,309
347	Edwards	Kinsley-Offerle	324.5	0	26,105,839	7.998	0.18	37,583	37,583
502	Edwards	Lewis	113.0	0	19,436,449	1.000	0.00	0	0
282	Elk	West Elk	337.0	10,333	20,060,833	4.000	0.39	31,295	20,962
283	Elk	Elk Valley	118.7	0	13,169,731	0.000	0.00	0	0
388	Ellis	Ellis	418.4	0	30,436,057	8.000	0.26	63,307	63,307
432	Ellis	Victoria	286.5	0	29,392,245	8.000	0.00	0	0
489	Ellis	Hays	2,887.9	0	299,712,637	8.000	0.00	0	0
112	Ellsworth	Central Plains	485.6	0	89,307,877	5.996	0.00	0	0
327	Ellsworth	Ellsworth	602.6	20,481	45,529,993	4.956	0.23	51,899	31,417
363	Finney	Holcomb	965.3	0	133,856,221	7.998	0.00	0	0
457	Finney	Garden City	7,281.8	415,641	327,355,598	4.009	0.54	708,679	293,038
381	Ford	Spearville	342.5	0	24,891,009	2.017	0.26	13,053	13,053
443	Ford	Dodge City	6,505.5	718,919	218,908,126	8.000	0.65	1,138,322	419,403
459	Ford	Bucklin	221.8	0	28,094,660	4.003	0.00	0	0
287	Franklin	West Franklin	566.5	31,013	40,662,285	7.983	0.27	87,644	56,631
288	Franklin	Central Heights	538.0	0	25,126,709	2.989	0.52	39,054	39,054
289	Franklin	Wellsville	753.0	58,134	49,302,033	7.993	0.33	130,043	71,910
290	Franklin	Ottawa	2,348.1	254,826	118,326,184	7.998	0.48	454,259	199,433

3/14/2016			Col 1	Col 2			2016-17 Est.	Col 3	Col 4	
			2015-16 Est.	Block Grant	2016-17	2016-17	2016-17 Est.	Old Formula	2016-17	
USD#	County Name	USD Name	9/20 FTE Enroll (incl 4yr AR/Vrll)	Capital Outlay Est State Aid	LOB / BI Final Valuation	Capital Outlay Mill Rate	Capital Outlay Taxes Levied	Cap Outlay Rate Median AVPP	Capital Outlay Est State Aid	Difference Col 3 - Col 2
475	Geary	Geary County Schools	7,313.7	421,447	211,792,780	1.826	386,734	0.69	266,846	-154,601
291	Gove	Grinnell Public Schools	85.5	0	21,555,308	3.999	86,200	0.00	0	0
292	Gove	Wheatland	102.0	0	16,478,606	5.994	98,773	0.00	0	0
293	Gove	Quinter Public Schools	272.0	0	20,741,785	8.000	165,934	0.22	36,505	36,505
281	Graham	Graham County	360.5	0	43,656,038	8.000	349,248	0.00	0	0
214	Grant	Ulysses	1,684.3	0	175,544,326	5.000	877,722	0.00	0	0
102	Gray	Cimmaron-Ensign	624.5	25,019	47,050,552	4.000	188,202	0.23	43,286	18,267
371	Gray	Montezuma	223.5	1,778	20,980,557	3.601	75,551	0.15	11,333	9,554
476	Gray	Copeland	96.2	0	19,998,184	1.987	39,376	0.00	0	0
477	Gray	Ingalls	231.0	0	21,316,495	5.998	127,856	0.06	7,671	7,671
200	Greeley	Greeley County Schools	245.0	0	30,308,786	4.001	121,265	0.00	0	0
386	Greenwood	Madison-Virgil	222.0	6,477	16,005,765	3.998	63,991	0.26	16,638	10,160
389	Greenwood	Eureka	606.5	69,851	32,485,244	5.484	178,149	0.45	80,167	10,316
390	Greenwood	Hamilton	76.5	0	8,991,591	1.000	8,992	0.00	0	0
494	Hamilton	Syracuse	503.0	0	42,619,158	6.001	255,758	0.14	35,806	35,806
361	Harper	Anthony-Harper	809.2	0	102,383,192	7.545	772,481	0.00	0	0
511	Harper	Attica	151.5	0	12,560,747	5.985	75,176	0.15	11,276	11,276
369	Harvey	Burrton	242.0	0	16,249,802	7.992	129,868	0.31	40,259	40,259
373	Harvey	Newton	3,332.4	409,929	155,368,123	7.997	1,242,479	0.52	646,089	236,161
439	Harvey	Sedgwick Public Schools	460.5	29,583	17,883,268	3.998	71,497	0.59	42,183	12,600
440	Harvey	Halstead	742.5	42,674	42,332,866	3.993	169,035	0.40	67,614	24,940
460	Harvey	Hesston	774.1	71,097	44,111,760	6.492	286,374	0.41	117,413	46,316
374	Haskell	Sublette	440.7	0	74,381,256	7.888	586,719	0.00	0	0
507	Haskell	Satanta	299.5	0	68,104,412	3.906	266,016	0.00	0	0
227	Hodgeman	Hodgeman County Schools	286.5	0	39,469,464	7.998	315,677	0.00	0	0
335	Jackson	North Jackson	361.5	39,144	19,485,128	5.000	97,426	0.44	42,867	3,723
336	Jackson	Holton	1,065.8	136,143	43,548,016	8.000	348,384	0.58	202,063	65,919
337	Jackson	Royal Valley	812.4	104,938	30,100,043	8.000	240,800	0.61	146,888	41,950
338	Jefferson	Valley Falls	363.5	46,608	17,079,303	7.999	136,617	0.51	69,675	23,067
339	Jefferson	Jefferson County North	424.5	38,311	19,190,794	5.740	110,155	0.53	58,382	20,071
340	Jefferson	Jefferson West	835.7	95,937	38,271,515	8.000	306,172	0.52	159,209	63,272
341	Jefferson	Oskaloosa Public Schools	543.8	43,504	26,396,972	4.000	105,588	0.50	52,794	9,290
342	Jefferson	McLouth	455.6	25,106	30,578,224	4.999	152,861	0.31	47,387	22,281
343	Jefferson	Perry Public Schools	743.5	17,225	60,131,598	3.996	240,286	0.17	40,849	23,623
107	Jewell	Rock Hills	274.0	0	39,838,632	0.000	0	0.00	0	0
229	Johnson	Blue Valley	21,606.5	0	2,640,516,177	8.000	21,124,129	0.00	0	0
230	Johnson	Spring Hill	3,421.2	0	161,520,235	0.000	0	0.52	0	0
231	Johnson	Gardner Edgerton	5,457.2	514,559	261,733,061	8.000	2,093,864	0.50	1,046,932	532,373
232	Johnson	De Soto	6,728.8	664,094	439,232,561	8.000	3,513,860	0.33	1,159,574	495,480
233	Johnson	Olathe	27,838.8	2,160,845	1,916,552,130	4.890	9,371,940	0.29	2,717,863	557,018
512	Johnson	Shawnee Mission Pub Sch	26,471.6	0	3,088,036,574	8.000	24,704,293	0.00	0	0
215	Kearny	Lakin	610.0	0	88,743,947	6.991	620,409	0.00	0	0
216	Kearny	Deerfield	188.5	0	29,971,587	8.000	239,773	0.00	0	0
331	Kingman	Kingman - Norwich	927.2	19,038	63,311,888	6.978	441,790	0.30	132,537	113,499
332	Kingman	Cunningham	145.5	0	68,088,850	8.000	544,711	0.00	0	0
422	Kiowa	Kiowa County	340.7	0	60,274,710	8.000	482,198	0.00	0	0
474	Kiowa	Haviland	96.0	0	18,650,047	6.000	111,900	0.00	0	0
503	Labette	Parsons	1,225.5	71,150	52,490,030	3.999	209,908	0.55	115,449	44,300
504	Labette	Oswego	446.0	50,494	12,020,051	7.992	96,064	0.71	68,205	17,712
505	Labette	Chetopa-St. Paul	439.3	53,650	15,745,997	7.996	125,905	0.62	78,061	24,411
506	Labette	Labette County	1,478.2	177,087	54,331,028	7.986	433,888	0.62	269,011	91,923
468	Lane	Healy Public Schools	69.0	0	11,685,573	7.966	93,087	0.00	0	0
482	Lane	Dighton	217.0	0	37,806,064	5.560	210,202	0.00	0	0
207	Leavenworth	Ft Leavenworth	1,599.5	6,553	2,479,839	3.981	9,872	0.97	9,576	3,023
449	Leavenworth	Easton	599.6	41,201	35,662,223	4.997	178,204	0.39	69,500	28,299
453	Leavenworth	Leavenworth	3,602.3	381,495	185,524,544	6.977	1,294,405	0.47	608,370	226,875
458	Leavenworth	Basehor-Linwood	2,356.4	213,193	133,518,430	7.068	943,708	0.42	396,357	183,164
464	Leavenworth	Tonganoxie	1,897.4	185,699	98,572,542	3.500	345,004	0.46	158,702	-26,998
469	Leavenworth	Lansing	2,572.3	141,162	120,341,002	4.000	481,364	0.52	250,309	109,147
298	Lincoln	Lincoln	347.0	13,456	33,671,619	8.000	269,373	0.01	2,694	-10,762
299	Lincoln	Sylvan Grove	228.8	0	28,490,557	5.000	142,453	0.00	0	0
344	Linn	Pleasanton	338.5	21,874	16,531,195	5.000	82,656	0.49	40,501	18,628
346	Linn	Jayhawk	542.6	27,233	58,411,315	7.709	450,293	0.00	0	-27,233
362	Linn	Prairie View	856.9	0	167,734,478	8.000	1,341,876	0.00	0	0
274	Logan	Oakley	387.8	0	51,287,176	8.000	410,297	0.00	0	0
275	Logan	Triplains	69.5	0	25,964,400	7.991	207,482	0.00	0	0
251	Lyon	North Lyon County	415.0	0	91,678,794	8.000	733,430	0.00	0	0
252	Lyon	Southern Lyon County	495.0	18,344	37,306,362	7.995	298,264	0.23	68,601	50,257
253	Lyon	Emporia	4,391.2	256,673	175,554,755	8.000	1,404,438	0.58	814,574	557,901
397	Marion	Centre	301.8	22,852	24,280,664	5.955	144,591	0.47	67,958	45,106
398	Marion	Peabody-Burns	245.4	0	24,244,856	5.998	145,421	0.00	0	0
408	Marion	Marion-Florence	502.8	0	32,392,084	0.000	0	0.34	0	0
410	Marion	Durham-Hillsboro-Lehigh	529.3	28,518	36,487,766	7.966	290,662	0.30	87,199	58,680
411	Marion	Goessel	266.0	16,107	14,178,210	4.000	56,713	0.45	25,521	9,414
364	Marshall	Marysville	693.5	0	80,822,034	7.997	646,334	0.00	0	0
380	Marshall	Vermillion	530.0	54,508	36,642,139	7.999	293,100	0.29	84,999	30,491
498	Marshall	Valley Heights	375.0	47,026	20,451,902	8.000	163,615	0.44	71,991	24,965
400	McPherson	Smoky Valley	1,031.9	63,675	67,976,092	7.989	543,061	0.32	173,780	110,105
418	McPherson	McPherson	2,308.4	0	205,756,667	8.000	1,646,053	0.09	148,145	148,145
419	McPherson	Canton-Galva	361.5	0	32,890,765	6.004	197,476	0.07	13,823	13,823
423	McPherson	Moundridge	385.7	0	45,999,972	8.000	364,000	0.00	0	0
448	McPherson	Inman	417.8	0	37,550,137	8.000	300,401	0.08	24,032	24,032
225	Meade	Fowler	133.0	0	15,520,024	3.926	60,932	0.00	0	0

3/14/2016		Col 1	Col 2				2016-17 Est.	Col 3	Col 4
		2015-16 Est.	2016-17	2016-17	2016-17	2016-17 Est.	2016-17 Est.	2016-17	
		9/20 FTE Enroll	Block Grant	LOB / BI	Capital Outlay	Capital Outlay	Old Formula	Old Formula	
USD#	County Name	USD Name	(incl 4yr AR/Virt)	Capital Outlay	Final Valuation	Mill Rate	Cap Outlay Rate	Capital Outlay	Difference
				Est State Aid		Taxes Levied	Median AVPP	Est State Aid	Col 3 - Col 2
226	Meade	Meade	378.0	0	58,629,148	7.874	0.00	0	0
367	Miami	Osawatomie	1,130.5	134,155	48,400,624	7.995	0.55	212,830	78,675
368	Miami	Paola	1,941.0	93,298	131,128,041	8.000	0.31	325,197	231,900
416	Miami	Louisburg	1,672.1	88,919	113,035,270	6.810	0.31	238,629	149,710
272	Mitchell	Waconda	298.5	0	29,102,289	7.483	0.00	0	0
273	Mitchell	Beloit	767.5	29,926	57,960,772	8.000	0.23	106,648	76,722
436	Montgomery	Caney Valley	745.5	86,154	51,596,489	7.232	0.29	108,212	22,058
445	Montgomery	Coffeyville	1,661.4	6,183	129,171,054	2.378	0.20	61,434	55,251
446	Montgomery	Independence	1,934.9	102,648	114,454,227	3.874	0.39	172,924	70,276
447	Montgomery	Cherryvale	852.6	0	25,686,266	2.482	0.70	44,627	44,627
417	Morris	Morris County	716.2	0	59,302,910	5.979	0.16	56,732	56,732
217	Morton	Rolla	164.0	0	33,818,549	8.000	0.00	0	0
218	Morton	Elkhart	1,052.3	48,441	48,302,988	7.963	0.52	200,011	151,571
113	Nemaha	Prairie Hills	1,106.2	0	94,122,352	5.962	0.13	72,950	72,950
115	Nemaha	Nemaha Central	575.5	0	69,640,419	0.000	0.00	0	0
101	Neosho	Erie-Galesburg	510.5	0	34,635,897	3.999	0.31	42,938	42,938
413	Neosho	Chanute Public Schools	1,755.3	133,967	87,752,962	7.999	0.48	336,929	202,962
106	Ness	Western Plains	104.0	0	33,750,173	5.973	0.00	0	0
303	Ness	Ness City	281.1	0	39,525,131	7.891	0.00	0	0
211	Norton	Norton Community Schools	677.7	41,505	45,731,095	5.497	0.31	77,929	36,424
212	Norton	Northern Valley	163.0	0	13,909,673	8.000	0.13	14,466	14,466
420	Osage	Osage City	645.2	36,709	28,197,892	3.997	0.54	60,862	24,153
421	Osage	Lyndon	396.5	17,907	19,961,698	4.999	0.48	47,899	29,991
434	Osage	Santa Fe Trail	986.2	109,643	49,233,925	5.982	0.49	144,313	34,670
454	Osage	Burlingame Public School	299.0	0	11,931,554	0.000	0.58	0	0
456	Osage	Marais Des Cygnes Valley	234.6	0	17,463,039	0.000	0.24	0	0
392	Osborne	Osborne County	274.6	0	24,300,516	8.000	0.10	19,440	19,440
239	Ottawa	North Ottawa County	601.4	29,753	37,628,310	0.000	0.36	0	-29,753
240	Ottawa	Twin Valley	573.7	50,706	33,489,048	6.000	0.40	80,374	29,667
495	Pawnee	Ft Larned	856.0	92,311	56,392,772	1.001	0.32	18,064	-74,248
496	Pawnee	Pawnee Heights	144.5	0	16,169,536	6.998	0.00	0	0
110	Phillips	Thunder Ridge Schools	216.5	9,750	19,624,117	7.998	0.07	10,987	1,237
325	Phillips	Phillipsburg	605.0	40,520	29,196,305	4.978	0.50	72,670	32,150
326	Phillips	Logan	147.0	0	14,443,385	1.995	0.00	0	0
320	Pottawatomie	Wamego	1,470.1	77,634	81,059,447	4.000	0.43	139,422	61,788
321	Pottawatomie	Kaw Valley	1,112.5	0	312,680,008	8.000	0.00	0	0
322	Pottawatomie	Onaga-Havensville-Wheaton	288.0	9,823	21,400,205	7.995	0.24	41,063	31,240
323	Pottawatomie	Rock Creek	944.1	0	50,300,973	0.000	0.45	0	0
382	Pratt	Pratt	1,085.6	29,554	91,327,973	8.000	0.19	138,819	109,265
438	Pratt	Skyline Schools	394.5	14,696	31,808,521	8.000	0.18	45,804	31,108
105	Rawlins	Rawlins County	338.5	0	32,633,331	8.000	0.02	5,221	5,221
308	Reno	Hutchinson Public Schools	4,724.9	289,370	211,400,755	3.964	0.54	452,516	163,146
309	Reno	Nickerson	1,079.3	41,027	70,010,879	4.000	0.34	95,215	54,188
310	Reno	Fairfield	287.0	0	40,958,759	7.899	0.00	0	0
311	Reno	Pretty Prairie	251.5	23,022	18,704,514	7.994	0.24	35,886	12,863
312	Reno	Haven Public Schools	854.5	32,469	68,790,832	7.995	0.18	99,997	66,528
313	Reno	Buhler	2,185.3	98,157	155,775,364	8.000	0.27	336,475	238,318
109	Republic	Republic County	466.0	0	45,857,619	6.998	0.00	0	0
426	Republic	Pike Valley	211.5	2,039	19,022,992	7.000	0.08	10,653	8,614
376	Rice	Sterling	511.0	49,431	27,394,382	8.000	0.45	98,620	49,189
401	Rice	Chase-Raymond	162.0	0	20,139,991	3.597	0.00	0	0
405	Rice	Lyons	789.5	39,970	36,514,399	5.836	0.52	110,811	70,841
444	Rice	Little River	314.5	0	47,973,963	8.000	0.00	0	0
378	Riley	Riley County	671.4	61,430	46,133,671	7.998	0.29	107,003	45,573
383	Riley	Manhattan-Ogden	5,982.6	0	618,119,499	8.000	0.00	0	0
384	Riley	Blue Valley	182.2	0	19,922,028	3.999	0.00	0	0
269	Rooks	Palco	105.5	0	21,592,053	8.000	0.00	0	0
270	Rooks	Plainville	335.9	0	33,857,433	8.000	0.00	0	0
271	Rooks	Stockton	302.0	0	31,307,273	8.000	0.00	0	0
395	Rush	LaCrosse	281.5	0	26,011,454	4.501	0.06	7,025	7,025
403	Rush	Otis-Bison	232.1	0	25,378,961	3.501	0.00	0	0
399	Russell	Paradise	113.5	0	22,641,755	8.000	0.00	0	0
407	Russell	Russell County	792.5	0	67,975,671	7.992	0.13	70,624	70,624
305	Saline	Salina	6,965.9	368,231	438,980,058	6.047	0.35	929,079	560,848
306	Saline	Southeast Of Saline	670.5	0	67,137,784	7.993	0.00	0	0
307	Saline	El-Saline	448.5	29,531	25,166,441	5.989	0.42	63,303	33,772
466	Scott	Scott County	935.5	0	91,166,231	8.000	0.03	21,880	21,880
259	Sedgwick	Wichita	47,656.9	4,559,453	2,598,936,432	7.930	0.44	9,068,209	4,508,756
260	Sedgwick	Derby	6,480.9	356,936	388,230,280	7.992	0.38	1,179,040	822,104
261	Sedgwick	Haysville	5,241.9	544,649	137,615,086	5.248	0.72	519,987	-24,663
262	Sedgwick	Valley Center Pub Sch	2,723.6	252,117	122,293,832	6.496	0.54	428,987	176,871
263	Sedgwick	Mulvane	1,700.2	44,650	113,786,303	7.998	0.32	291,220	246,570
264	Sedgwick	Clearwater	1,093.0	119,984	59,571,619	8.000	0.46	219,224	99,239
265	Sedgwick	Goddard	5,334.1	594,826	243,321,990	8.000	0.52	1,012,220	417,394
266	Sedgwick	Maize	6,883.0	690,194	383,523,296	8.000	0.43	1,319,320	629,126
267	Sedgwick	Renwick	1,827.0	168,125	115,169,504	7.994	0.35	322,233	154,108
268	Sedgwick	Cheney	739.6	88,837	30,868,181	8.000	0.56	138,289	49,452
480	Seward	Liberal	4,739.5	0	160,639,597	0.000	0.64	0	0
483	Seward	Kismet-Plains	682.0	0	71,835,477	7.606	0.00	0	0
345	Shawnee	Seaman	3,650.4	288,969	232,017,269	7.927	0.35	643,720	354,751
372	Shawnee	Silver Lake	662.6	81,430	31,815,238	8.000	0.50	127,261	45,831
437	Shawnee	Auburn Washburn	6,015.0	0	462,320,700	8.000	0.21	776,699	776,699
450	Shawnee	Shawnee Heights	3,438.8	339,149	197,228,101	8.000	0.41	646,908	307,760

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			9/20 FTE Enroll	Block Grant	2016-17	2016-17	2016-17 Est.	Old Formula	Old Formula	
USD#	County Name	USD Name	(incl 4yr AR/Virt)	Capital Outlay	LOB / BI	Capital Outlay	Capital Outlay	Cap Outlay Rate	Capital Outlay	Difference
				Est State Aid	Final Valuation	Mill Rate	Taxes Levied	Median AVPP	Est State Aid	Col 3 - Col 2
501	Shawnee	Topeka Public Schools	13,100.0	1,472,726	603,482,608	7.198	4,343,868	0.53	2,302,250	829,524
412	Sheridan	Hoxie Community Schools	355.3	0	39,869,624	6.994	278,848	0.00	0	0
352	Sherman	Goodland	882.0	35,149	76,947,964	1.348	103,726	0.12	12,447	-22,702
237	Smith	Smith Center	369.5	13,826	32,527,145	7.930	257,940	0.10	25,794	11,968
349	Stafford	Stafford	244.4	3,432	20,975,841	3.881	81,407	0.12	9,769	6,337
350	Stafford	St John-Hudson	331.5	0	33,565,922	7.993	268,292	0.00	0	0
351	Stafford	Macksville	215.0	0	38,758,316	3.998	154,956	0.00	0	0
452	Stanton	Stanton County	430.2	0	63,241,920	4.000	252,968	0.00	0	0
209	Stevens	Moscow Public Schools	167.2	0	39,810,399	8.000	318,483	0.00	0	0
210	Stevens	Hugoton Public Schools	1,041.4	0	124,287,920	6.005	746,349	0.00	0	0
353	Sumner	Wellington	1,545.0	122,956	67,219,225	7.774	522,562	0.55	287,409	164,453
356	Sumner	Conway Springs	476.2	37,717	21,089,843	7.795	164,395	0.53	87,129	49,413
357	Sumner	Belle Plaine	601.7	71,843	22,691,982	8.000	181,536	0.61	110,737	38,894
358	Sumner	Oxford	345.6	33,171	16,497,135	7.994	131,878	0.60	79,127	45,956
359	Sumner	Argonia Public Schools	157.0	0	14,874,629	0.000	0	0.04	0	0
360	Sumner	Caldwell	230.5	21,598	17,592,634	8.000	140,741	0.23	32,370	10,773
509	Sumner	South Haven	193.5	13,429	8,855,757	5.015	44,412	0.52	23,094	9,665
314	Thomas	Brewster	125.5	0	15,731,124	5.000	78,656	0.00	0	0
315	Thomas	Colby Public Schools	880.5	0	79,874,175	8.000	638,993	0.07	44,730	44,730
316	Thomas	Golden Plains	182.6	0	15,019,520	0.000	0	0.16	0	0
208	Trego	Wakeeney	367.5	0	43,865,669	7.893	346,232	0.00	0	0
329	Wabaunsee	Mill Creek Valley	422.4	0	40,031,825	5.749	230,143	0.04	9,206	9,206
330	Wabaunsee	Mission Valley	462.2	5,565	36,317,099	7.996	290,392	0.20	58,078	52,513
241	Wallace	Wallace County Schools	173.0	0	34,221,912	4.000	136,888	0.00	0	0
242	Wallace	Weskan	92.5	0	10,151,601	6.998	71,041	0.00	0	0
108	Washington	Washington Co. Schools	337.0	0	32,559,264	6.001	195,388	0.02	3,908	3,908
223	Washington	Barnes	346.4	0	39,983,086	7.996	319,705	0.00	0	0
224	Washington	Clifton-Clyde	312.0	0	29,170,046	0.000	0	0.05	0	0
467	Wichita	Leoti	386.5	0	42,550,262	8.000	340,402	0.00	0	0
387	Wilson	Altoona-Midway	181.0	0	35,683,867	0.000	0	0.00	0	0
461	Wilson	Neodesha	702.0	84,600	35,379,023	7.710	272,772	0.48	130,931	46,331
484	Wilson	Fredonia	654.1	12,342	42,149,674	2.270	95,680	0.34	32,531	20,189
366	Woodson	Woodson	432.5	15,459	29,205,362	2.000	58,411	0.31	18,107	2,648
202	Wyandotte	Turner-Kansas City	4,028.0	435,156	122,040,489	8.000	976,324	0.67	654,137	218,981
203	Wyandotte	Piper-Kansas City	1,962.3	0	168,905,433	8.000	1,351,243	0.12	162,149	162,149
204	Wyandotte	Bonner Springs	2,622.2	177,019	169,352,303	7.957	1,347,536	0.34	458,162	281,143
500	Wyandotte	Kansas City	20,388.9	2,307,706	686,512,344	8.000	5,492,099	0.65	3,569,864	1,262,158
	TOTALS		461,771.1	27,290,456	31,934,399,480		216,305,637		50,780,296	23,489,840

**APPENDIX F:**  
**Memorandum from Dale Dennis, dated March 14, 2016**  
**(Containing Computer Printout SF 16-116)**



## Division of Fiscal and Administrative Services

Kansas State Department of Education  
 Landon State Office Building  
 900 SW Jackson Street, Suite 354  
 Topeka, Kansas 66612-1212

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March 14, 2016

FROM: Dale M. Dennis, Deputy  
 Commissioner of Education

SUBJECT: Supplemental General (LOB) State Aid - Comparing the Block Grant Law  
 with the School Finance Law Prior to 2014-15

Attached is a computer printout (SF16-116) which compares the supplemental general (local option budget) state aid under the block grant law with the school finance law prior to the 2014-15 school year.

It is important to note that the 81.2% adjusted assessed valuation per pupil changes each year and in the 2015-16 school year declined as a result of gas and oil.

Below we have provided a brief explanation for funding LOB in FY 2016 and FY 2017.

### Fiscal Year 2016

The LOB portion will require approximately \$501,126,214. The amount of the appropriation in the block grant is \$450,500,000. In order to return to the law prior to 2014-15, it would require an additional \$50,626,214.

### Fiscal Year 2017

Under the law prior to 2014-15, \$465,003,991 would be required for LOB state aid. The reason for the reduction is due to the 81.2 percentile declining from 123,689 to 119,287 assessed valuation per pupil. The amount of the appropriation is \$450,500,000. The difference of \$14,503,991 is the additional amount of state aid required. In addition, there are potential changes in assessed valuation for the current year which would affect 2017. We have allowed \$1,000,000 for these potential changes. The total additional requirement is estimated to be \$15,503,991.

	Fiscal Year 2016	Fiscal Year 2017*
Current appropriation amount needed	501,126,214	465,003,991
LOB Appropriation	450,500,000	450,500,000
	50,626,214	14,503,991
Potential Change in Assessed Valuation		1,000,000
		15,503,991

\*Estimate



Listed below is a column explanation of the attached printout (SF16-116).

### COLUMN EXPLANATION

Column	1 --	September 20, 2015 Estimated FTE enrollment
	2 --	2016-17 Estimated supplemental general (local option budget) state aid under the current law (block grant)
	3 --	2016-17 Estimated supplemental general (local option budget) state aid under the school finance law prior to the 2014-15 school year
	4 --	Difference

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	3/14/2016		Col 1	Col 2			Col 3	Col 4
			2015-16 Est.	2016-17	2015-16	2016-17 Est	2016-17 Est.	
			9/20 FTE Enroll	Block Grant	Legal	LOB Aid Rate	Old Formula	
			(incl 4yr AR/Virt)	Est LOB	LOB Budget	Old Formula	Est LOB	Difference
USD#	County Name	USD Name		State Aid		81.20%	State Aid	(Col 3 - Col 2)
101	Neosho	Erie-Galesburg	510.5	642,776	1,539,410	0.4346	668,953	26,178
102	Gray	Cimmaron-Ensign	624.5	612,781	1,425,000	0.3684	524,976	-87,804
103	Cheyenne	Cheylin	133.5	0	520,040	0.0000	0	0
105	Rawlins	Rawlins County	338.5	237,401	923,233	0.1918	177,092	-60,309
106	Ness	Western Plains	104.0	0	484,121	0.0000	0	0
107	Jewell	Rock Hills	274.0	21,459	700,000	0.0000	0	-21,459
108	Washington	Washington Co. Schools	337.0	186,292	1,006,913	0.1901	191,376	5,085
109	Republic	Republic County	466.0	241,846	1,280,000	0.1750	224,052	-17,794
110	Phillips	Thunder Ridge Schools	216.5	258,803	767,887	0.2366	181,685	-77,117
111	Doniphan	Doniphan West Schools	317.0	0	1,005,747	0.0000	0	0
112	Ellsworth	Central Plains	485.6	0	1,304,810	0.0000	0	0
113	Nemaha	Prairie Hills	1,106.2	706,679	2,488,805	0.2857	711,156	4,477
114	Doniphan	Riverside	633.8	791,270	1,747,132	0.5607	979,667	188,397
115	Nemaha	Nemaha Central	575.5	15,619	1,115,000	0.0000	0	-15,619
200	Greeley	Greeley County Schools	245.0	0	737,264	0.0000	0	0
202	Wyandotte	Turner-Kansas City	4,028.0	6,550,500	9,053,413	0.7412	6,710,106	159,606
203	Wyandotte	Piper-Kansas City	1,962.3	716,273	3,726,052	0.2787	1,038,363	322,090
204	Wyandotte	Bonner Springs	2,622.2	2,272,857	5,426,138	0.4615	2,504,267	231,411
205	Butler	Bluestem	486.0	490,267	1,444,620	0.4253	614,435	124,168
206	Butler	Remington-Whitewater	502.2	322,369	1,338,988	0.2486	332,931	10,562
207	Leavenworth	Ft Leavenworth	1,599.5	3,424,125	3,539,416	0.9870	3,493,414	69,289
208	Trego	Wakeeney	367.5	0	1,002,148	0.0000	0	0
209	Stevens	Moscow Public Schools	167.2	0	674,130	0.0000	0	0
210	Stevens	Hugoton Public Schools	1,041.4	0	2,554,725	0.0005	1,168	1,168
211	Norton	Norton Community Schools	677.7	799,165	1,759,037	0.4343	763,962	-35,203
212	Norton	Northern Valley	163.0	165,709	585,990	0.2846	166,785	1,076
214	Grant	Ulysses	1,684.3	0	3,649,066	0.1335	487,259	487,259
215	Kearny	Lakin	610.0	0	1,622,083	0.0000	0	0
216	Kearny	Deerfield	188.5	0	741,598	0.0000	0	0
217	Morton	Rolla	164.0	0	588,359	0.0000	0	0
218	Morton	Elkhart	1,052.3	609,411	1,288,319	0.6153	792,708	183,297
219	Clark	Minneola	233.7	84,689	722,119	0.1723	124,388	39,699
220	Clark	Ashland	191.9	0	606,082	0.0022	1,352	1,352
223	Washington	Barnes	346.4	175,837	1,011,921	0.0352	35,584	-140,253
224	Washington	Clifton-Clyde	312.0	166,479	786,388	0.2137	168,058	1,579
225	Meade	Fowler	133.0	89,000	577,905	0.0218	12,572	-76,428
226	Meade	Meade	378.0	0	1,138,479	0.0000	0	0
227	Hodgeman	Hodgeman County Schools	286.5	0	820,208	0.0000	0	0
229	Johnson	Blue Valley	21,606.5	2,407,372	48,519,957	0.0000	0	-2,407,372
230	Johnson	Spring Hill	3,421.2	3,029,906	5,261,457	0.6104	3,211,487	181,581
231	Johnson	Gardner Edgerton	5,457.2	6,243,754	11,075,000	0.5976	6,618,463	374,709
232	Johnson	De Soto	6,728.8	6,580,982	13,812,173	0.4525	6,249,687	-331,295
233	Johnson	Olathe	27,838.8	28,170,395	64,120,804	0.4229	27,114,485	-1,055,910
234	Bourbon	Fort Scott	1,817.6	2,449,992	3,607,179	0.6480	2,337,478	-112,514
235	Bourbon	Uniontown	427.0	878,969	1,246,690	0.7026	875,866	-3,103
237	Smith	Smith Center	369.5	395,743	1,211,171	0.2620	317,364	-78,380
239	Ottawa	North Ottawa County	601.4	834,184	1,698,503	0.4764	809,091	-25,092
240	Ottawa	Twin Valley	573.7	911,180	1,632,260	0.5106	833,504	-77,676
241	Wallace	Wallace County Schools	173.0	0	566,166	0.0000	0	0
242	Wallace	Weskan	92.5	17,107	357,775	0.0800	28,613	11,506
243	Coffey	Lebo-Waverly	414.7	641,490	1,280,739	0.4221	540,541	-100,949
244	Coffey	Burlington	821.0	0	2,081,264	0.0000	0	0
245	Coffey	LeRoy-Gridley	206.5	0	695,103	0.0638	44,381	44,381
246	Crawford	Northeast	470.0	946,934	1,383,416	0.6633	917,675	-29,258
247	Crawford	Cherokee	512.6	976,143	1,684,619	0.4806	809,670	-166,473
248	Crawford	Girard	993.7	1,594,679	2,335,075	0.6897	1,610,546	15,867
249	Crawford	Frontenac Public Schools	875.7	1,515,420	2,034,196	0.7562	1,538,316	22,896
250	Crawford	Pittsburg	2,943.8	3,528,590	6,364,720	0.6063	3,858,824	330,234
251	Lyon	North Lyon County	415.0	0	1,211,303	0.0000	0	0
252	Lyon	Southern Lyon County	495.0	444,165	1,350,252	0.3682	497,153	52,988

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	3/14/2016		Col 1	Col 2		Col 3	Col 4	
			2015-16 Est.	2016-17		2016-17 Est.	2016-17 Est.	
			9/20 FTE Enroll	Block Grant	2015-16	LOB Aid Rate	Old Formula	
			(incl 4yr AR/Virt)	Est LOB	Legal	Old Formula	Est LOB	
USD#	County Name	USD Name		State Aid	LOB Budget	81.20%	State Aid	Difference
								(Col 3 - Col 2)
253	Lyon	Emporia	4,391.2	6,177,617	9,558,122	0.6640	6,346,329	168,711
254	Barber	Barber County North	442.5	0	1,207,674	0.0000	0	0
255	Barber	South Barber	223.5	0	687,767	0.0000	0	0
256	Allen	Marmaton Valley	276.5	400,146	848,640	0.0000	0	-400,146
257	Allen	Iola	1,261.2	2,016,747	3,150,882	0.6613	2,083,608	66,862
258	Allen	Humboldt	848.4	1,001,045	1,515,110	0.4578	693,681	-307,364
259	Sedgwick	Wichita	47,656.9	55,048,212	111,369,465	0.5404	60,181,021	5,132,809
260	Sedgwick	Derby	6,480.9	5,586,707	12,767,588	0.4978	6,356,137	769,429
261	Sedgwick	Haysville	5,241.9	8,392,482	11,069,181	0.7799	8,633,056	240,573
262	Sedgwick	Valley Center Pub Sch	2,723.6	3,160,561	5,297,870	0.6272	3,322,955	162,394
263	Sedgwick	Mulvane	1,700.2	1,147,063	3,411,536	0.4446	1,516,794	369,731
264	Sedgwick	Clearwater	1,093.0	1,331,029	2,471,795	0.5583	1,379,882	48,853
265	Sedgwick	Goddard	5,334.1	5,973,671	10,178,501	0.6157	6,266,432	292,761
266	Sedgwick	Maize	6,883.0	6,541,868	12,502,460	0.5329	6,662,414	120,546
267	Sedgwick	Renwick	1,827.0	1,851,535	3,900,441	0.4715	1,839,244	-12,291
268	Sedgwick	Cheney	739.6	1,124,771	1,761,337	0.6492	1,143,491	18,719
269	Rooks	Palco	105.5	0	375,105	0.0000	0	0
270	Rooks	Plainville	335.9	0	962,024	0.1522	146,454	146,454
271	Rooks	Stockton	302.0	80,629	834,528	0.1295	108,078	27,449
272	Mitchell	Waconda	298.5	197,983	868,923	0.1659	144,171	-53,812
273	Mitchell	Beloit	767.5	632,890	1,868,516	0.3669	685,585	52,695
274	Logan	Oakley	387.8	0	1,021,941	0.0000	0	0
275	Logan	Triplains	69.5	0	323,981	0.0000	0	0
281	Graham	Graham County	360.5	0	1,005,053	0.0000	0	0
282	Elk	West Elk	337.0	439,852	1,034,400	0.5024	519,732	79,880
283	Elk	Elk Valley	118.7	156,179	530,290	0.0273	14,466	-141,713
284	Chase	Chase County	341.5	4,647	1,015,472	0.0000	0	-4,647
285	Chautauqua	Cedar Vale	172.0	183,772	360,829	0.5935	214,152	30,380
286	Chautauqua	Chautauqua Co Community	368.9	426,464	873,225	0.5674	495,426	68,962
287	Franklin	West Franklin	566.5	604,893	1,694,000	0.3983	674,676	69,784
288	Franklin	Central Heights	538.0	959,040	1,592,996	0.6085	969,297	10,257
289	Franklin	Wellsville	753.0	811,863	1,833,608	0.4511	827,179	15,316
290	Franklin	Ottawa	2,348.1	2,815,820	5,069,420	0.5775	2,927,773	111,953
291	Gove	Grinnell Public Schools	85.5	0	212,672	0.0000	0	0
292	Gove	Wheatland	102.0	0	405,823	0.0000	0	0
293	Gove	Quinter Public Schools	272.0	205,974	860,964	0.3607	310,576	104,602
294	Decatur	Oberlin	311.0	49,926	904,293	0.0000	0	-49,926
297	Cheyenne	St Francis Comm Sch	270.0	92,022	749,559	0.1507	112,944	20,922
298	Lincoln	Lincoln	347.0	337,105	996,229	0.1865	185,827	-151,278
299	Lincoln	Sylvan Grove	228.8	72,558	553,819	0.0000	0	-72,558
300	Comanche	Comanche County	313.0	0	936,283	0.0000	0	0
303	Ness	Ness City	281.1	0	771,787	0.0000	0	0
305	Saline	Salina	6,965.9	6,499,785	15,002,490	0.4724	7,087,583	587,798
306	Saline	Southeast Of Saline	670.5	255,415	1,717,612	0.1606	275,828	20,414
307	Saline	Ell-Saline	448.5	770,819	1,233,338	0.5296	653,177	-117,641
308	Reno	Hutchinson Public Schools	4,724.9	6,318,368	10,287,770	0.6252	6,431,755	113,387
309	Reno	Nickerson	1,079.3	1,214,420	2,769,732	0.4576	1,267,342	52,922
310	Reno	Fairfield	287.0	0	930,708	0.0000	0	0
311	Reno	Pretty Prairie	251.5	347,846	765,242	0.3765	288,137	-59,709
312	Reno	Haven Public Schools	854.5	788,533	2,248,779	0.3294	740,833	-47,699
313	Reno	Buhler	2,185.3	1,578,518	4,617,490	0.4024	1,858,180	279,662
314	Thomas	Brewster	125.5	0	344,544	0.0000	0	0
315	Thomas	Colby Public Schools	880.5	610,224	2,176,376	0.2336	508,419	-101,805
316	Thomas	Golden Plains	182.6	268,160	661,429	0.3105	205,344	-62,815
320	Pottawatomie	Wamego	1,470.1	1,618,722	3,002,851	0.5378	1,614,826	-3,896
321	Pottawatomie	Kaw Valley	1,112.5	0	2,634,833	0.0000	0	0
322	Pottawatomie	Onaga-Havensville-Wheaton	288.0	346,894	840,540	0.3803	319,664	-27,230
323	Pottawatomie	Rock Creek	944.1	1,064,380	1,999,750	0.5534	1,106,566	42,186
325	Phillips	Phillipsburg	605.0	855,375	1,525,889	0.5971	911,121	55,746
326	Phillips	Logan	147.0	46,844	565,637	0.1650	93,307	46,463

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	3/14/2016		Col 1	Col 2			Col 3	Col 4
			2015-16 Est.	2016-17	2015-16	2016-17 Est	2016-17 Est.	
			9/20 FTE Enroll	Block Grant	Legal	LOB Aid Rate	Old Formula	
			(incl 4yr AR/Virt)	Est LOB	LOB Budget	Old Formula	Est LOB	Difference
USD#	County Name	USD Name		State Aid		81.20%	State Aid	(Col 3 - Col 2)
327	Ellsworth	Ellsworth	602.6	527,985	1,481,000	0.3666	542,941	14,956
329	Wabaunsee	Mill Creek Valley	422.4	341,464	1,269,535	0.2055	260,902	-80,562
330	Wabaunsee	Mission Valley	462.2	409,804	1,364,541	0.3413	465,717	55,913
331	Kingman	Kingman - Norwich	927.2	740,864	2,349,718	0.4302	1,010,889	270,026
332	Kingman	Cunningham	145.5	0	537,156	0.0000	0	0
333	Cloud	Concordia	1,007.7	1,339,293	2,393,007	0.5538	1,325,331	-13,962
334	Cloud	Southern Cloud	190.7	119,683	713,212	0.0990	70,636	-49,047
335	Jackson	North Jackson	361.5	616,404	1,035,405	0.5481	567,549	-48,855
336	Jackson	Holton	1,065.8	1,720,775	2,554,123	0.6640	1,695,925	-24,850
337	Jackson	Royal Valley	812.4	1,641,442	2,287,502	0.6885	1,574,982	-66,459
338	Jefferson	Valley Falls	363.5	680,424	1,056,443	0.6056	639,750	-40,674
339	Jefferson	Jefferson County North	424.5	760,241	1,171,469	0.6215	728,022	-32,219
340	Jefferson	Jefferson West	835.7	1,204,130	2,035,421	0.6158	1,253,343	49,212
341	Jefferson	Oskaloosa Public Schools	543.8	894,446	1,565,231	0.5931	928,289	33,842
342	Jefferson	McLouth	455.6	609,626	1,340,050	0.4366	585,082	-24,544
343	Jefferson	Perry Public Schools	743.5	633,229	2,024,282	0.3211	649,974	16,745
344	Linn	Pleasanton	338.5	676,857	987,719	0.5838	576,664	-100,193
345	Shawnee	Seaman	3,650.4	3,330,695	7,475,889	0.4678	3,496,998	166,303
346	Linn	Jayhawk	542.6	660,809	1,534,596	0.0964	147,908	-512,901
347	Edwards	Kinsley-Offerle	324.5	297,329	1,032,998	0.3256	336,325	38,995
348	Douglas	Baldwin City	1,313.7	1,359,877	2,824,943	0.5029	1,420,582	60,705
349	Stafford	Stafford	244.4	234,369	740,990	0.2776	205,664	-28,705
350	Stafford	St John-Hudson	331.5	0	981,774	0.1512	148,413	148,413
351	Stafford	Macksville	215.0	0	803,447	0.0000	0	0
352	Sherman	Goodland	882.0	857,589	2,408,048	0.2793	672,462	-185,127
353	Sumner	Wellington	1,545.0	2,258,503	3,471,792	0.6336	2,199,761	-58,742
355	Barton	Ellinwood Public Schools	423.4	71,263	1,091,193	0.3801	414,719	343,455
356	Sumner	Conway Springs	476.2	796,874	1,248,630	0.6241	779,234	-17,639
357	Sumner	Belle Plaine	601.7	1,087,209	1,588,804	0.6896	1,095,595	8,386
358	Sumner	Oxford	345.6	487,828	925,000	0.6803	629,287	141,459
359	Sumner	Argonia Public Schools	157.0	94,331	510,140	0.2058	104,965	10,634
360	Sumner	Caldwell	230.5	321,387	772,000	0.3697	285,437	-35,950
361	Harper	Anthony-Harper	809.2	80,374	2,254,448	0.0000	0	-80,374
362	Linn	Prairie View	856.9	0	2,459,649	0.0000	0	0
363	Finney	Holcomb	965.3	0	2,150,000	0.0000	0	0
364	Marshall	Marysville	693.5	173,754	1,803,805	0.0230	41,506	-132,249
365	Anderson	Garnett	990.0	1,100,708	2,484,409	0.4021	999,065	-101,643
366	Woodson	Woodson	432.5	424,763	1,261,137	0.4339	547,224	122,461
367	Miami	Osawatomie	1,130.5	1,979,284	3,027,917	0.6395	1,936,335	-42,949
368	Miami	Paola	1,941.0	1,383,034	4,307,408	0.4322	1,861,779	478,744
369	Harvey	Burrton	242.0	164,402	696,502	0.4359	303,622	139,219
371	Gray	Montezuma	223.5	204,764	691,455	0.2998	207,318	2,554
372	Shawnee	Silver Lake	662.6	953,321	1,592,469	0.5975	951,464	-1,857
373	Harvey	Newton	3,332.4	4,283,802	6,911,599	0.6087	4,207,270	-76,532
374	Haskell	Sublette	440.7	0	1,352,892	0.0000	0	0
375	Butler	Circle	1,901.3	471,561	3,556,907	0.2136	759,907	288,346
376	Rice	Sterling	511.0	728,472	1,337,550	0.5506	736,435	7,963
377	Atchison	Atchison Co Comm Schools	558.0	468,385	1,687,938	0.1930	325,758	-142,627
378	Riley	Riley County	671.4	779,615	1,679,444	0.4223	709,147	-70,468
379	Clay	Clay Center	1,328.4	1,406,655	2,880,460	0.4739	1,364,986	-41,669
380	Marshall	Vermillion	530.0	641,680	1,314,991	0.4204	552,851	-88,829
381	Ford	Spearville	342.5	362,981	884,315	0.3908	345,555	-17,426
382	Pratt	Pratt	1,085.6	869,827	2,610,764	0.3342	872,490	2,663
383	Riley	Manhattan-Ogden	5,982.6	1,536,205	13,254,291	0.1330	1,762,663	226,458
384	Riley	Blue Valley	182.2	62,896	671,635	0.0834	55,997	-6,899
385	Butler	Andover	5,610.2	5,480,737	9,253,425	0.5595	5,176,895	-303,842
386	Greenwood	Madison-Virgil	222.0	259,297	664,000	0.3956	262,673	3,376
387	Wilson	Altoona-Midway	181.0	39,888	605,830	0.0000	0	-39,888
388	Ellis	Ellis	418.4	128,881	846,000	0.3902	330,090	201,209
389	Greenwood	Eureka	606.5	959,523	1,724,538	0.5510	950,192	-9,330

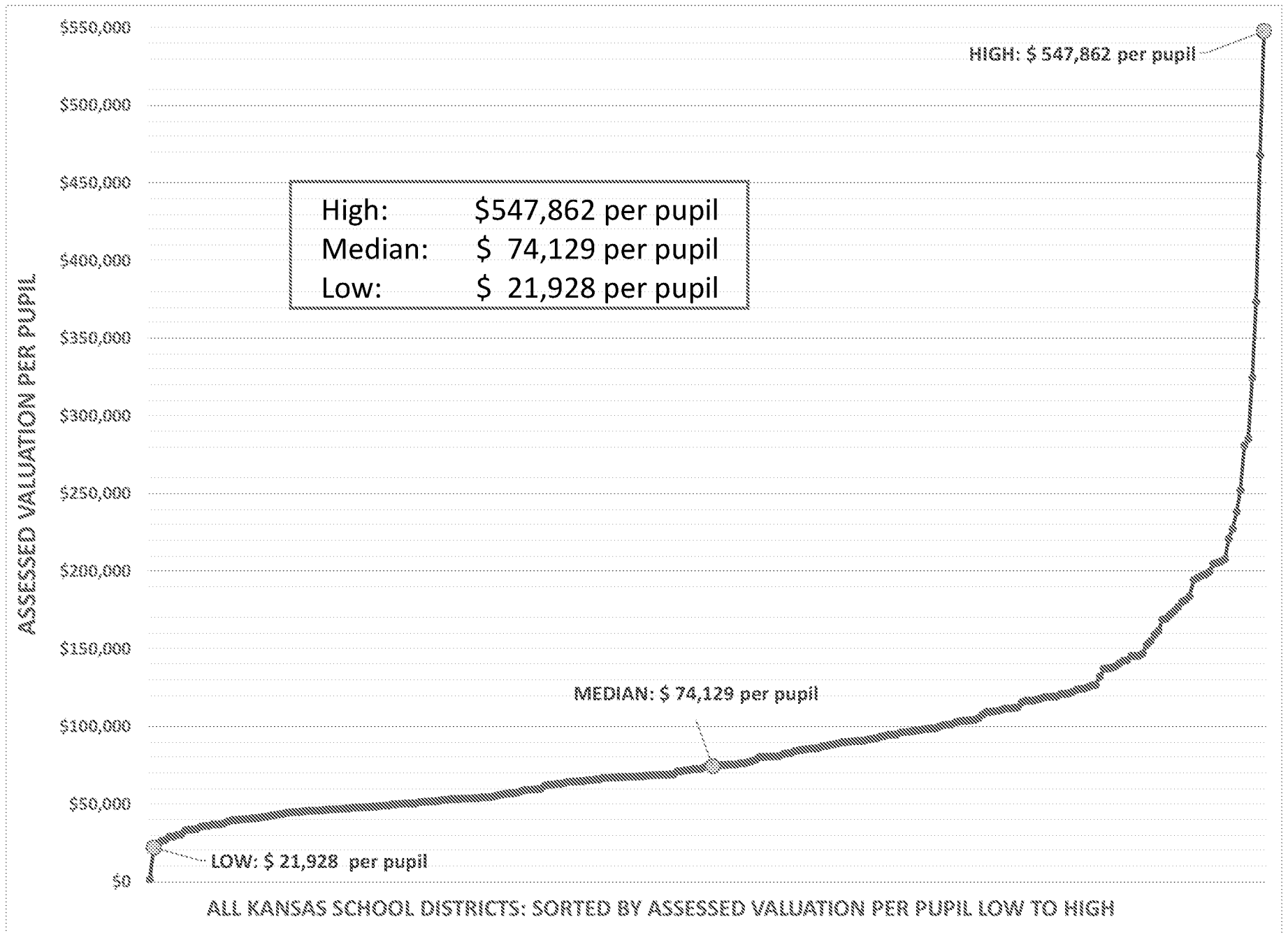
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	3/14/2016		Col 1	Col 2			Col 3	Col 4
			2015-16 Est.	2016-17	2015-16	2016-17 Est	2016-17 Est.	
			9/20 FTE Enroll	Block Grant	Legal	LOB Aid Rate	Old Formula	
			(incl 4yr AR/Virt)	Est LOB	LOB Budget	Old Formula	Est LOB	Difference
USD#	County Name	USD Name		State Aid		81.20%	State Aid	(Col 3 - Col 2)
390	Greenwood	Hamilton	76.5	7,136	288,957	0.0147	4,239	-2,897
392	Osborne	Osborne County	274.6	234,927	845,508	0.2554	215,967	-18,960
393	Dickinson	Solomon	302.6	303,448	875,358	0.3234	283,071	-20,377
394	Butler	Rose Hill Public Schools	1,574.0	2,044,049	3,214,300	0.6592	2,118,954	74,905
395	Rush	LaCrosse	281.5	137,782	790,000	0.2267	179,129	41,347
396	Butler	Douglass Public Schools	670.1	1,112,704	1,827,614	0.6638	1,213,235	100,531
397	Marion	Centre	301.8	367,631	764,141	0.5721	437,171	69,540
398	Marion	Peabody-Burns	245.4	125,290	906,437	0.1721	156,003	30,713
399	Russell	Paradise	113.5	0	446,473	0.0000	0	0
400	McPherson	Smoky Valley	1,031.9	995,360	2,331,628	0.4433	1,033,703	38,343
401	Rice	Chase-Raymond	162.0	0	579,066	0.0000	0	0
402	Butler	Augusta	2,102.6	2,854,003	4,265,279	0.6647	2,835,194	-18,809
403	Rush	Otis-Bison	232.1	0	685,444	0.0833	57,129	57,129
404	Cherokee	Riverton	717.2	1,035,688	1,863,621	0.5867	1,093,448	57,760
405	Rice	Lyons	789.5	1,048,804	2,053,522	0.6123	1,257,329	208,526
407	Russell	Russell County	792.5	17,107	2,111,500	0.2809	593,219	576,112
408	Marion	Marion-Florence	502.8	593,090	1,349,977	0.4591	619,732	26,642
409	Atchison	Atchison Public Schools	1,626.8	1,976,688	3,578,462	0.5883	2,105,310	128,622
410	Marion	Durham-Hillsboro-Lehigh	529.3	655,635	1,564,426	0.4232	662,050	6,415
411	Marion	Goessel	266.0	452,551	815,000	0.5532	450,830	-1,721
412	Sheridan	Hoxie Community Schools	355.3	64,249	887,978	0.0593	52,652	-11,597
413	Neosho	Chanute Public Schools	1,755.3	2,282,608	4,090,402	0.5815	2,378,749	96,141
415	Brown	Hiawatha	852.0	197,162	2,143,811	0.0645	138,248	-58,914
416	Miami	Louisburg	1,672.1	1,266,668	3,528,496	0.4337	1,530,426	263,758
417	Morris	Morris County	716.2	449,981	1,782,072	0.3059	545,060	95,080
418	McPherson	McPherson	2,308.4	1,141,453	5,028,614	0.2528	1,271,123	129,670
419	McPherson	Canton-Galva	361.5	268,640	1,151,022	0.2371	272,857	4,217
420	Osage	Osage City	645.2	1,007,865	1,623,808	0.6320	1,026,288	18,422
421	Osage	Lyndon	396.5	638,786	1,111,848	0.5780	642,596	3,809
422	Kiowa	Kiowa County	340.7	0	711,197	0.0000	0	0
423	McPherson	Moundridge	385.7	121,534	1,153,795	0.0111	12,765	-108,769
426	Republic	Pike Valley	211.5	206,973	686,149	0.2460	168,788	-38,185
428	Barton	Great Bend	2,906.5	3,618,922	6,499,570	0.5838	3,794,442	175,520
429	Doniphan	Troy Public Schools	326.0	390,485	846,088	0.4304	364,116	-26,369
430	Brown	South Brown County	548.0	1,008,948	1,680,979	0.5495	923,705	-85,243
431	Barton	Hoisington	704.5	618,480	1,743,769	0.5493	957,839	339,358
432	Ellis	Victoria	286.5	0	739,614	0.1400	103,522	103,522
434	Osage	Santa Fe Trail	986.2	1,468,105	2,562,170	0.5832	1,494,207	26,102
435	Dickinson	Abilene	1,537.9	1,690,715	3,137,115	0.5756	1,805,864	115,150
436	Montgomery	Caney Valley	745.5	718,988	1,653,300	0.4202	694,695	-24,293
437	Shawnee	Auburn Washburn	6,015.0	3,061,829	11,614,736	0.3550	4,122,936	1,061,106
438	Pratt	Skyline Schools	394.5	375,638	1,080,330	0.3241	350,100	-25,538
439	Harvey	Sedgwick Public Schools	460.5	719,889	1,138,034	0.6744	767,542	47,653
440	Harvey	Halstead	742.5	1,045,439	1,883,765	0.5135	967,363	-78,075
443	Ford	Dodge City	6,505.5	11,193,952	16,008,101	0.7192	11,512,413	318,461
444	Rice	Little River	314.5	0	911,216	0.0000	0	0
445	Montgomery	Coffeyville	1,661.4	1,179,012	3,946,454	0.3453	1,362,902	183,890
446	Montgomery	Independence	1,934.9	2,229,386	4,108,647	0.5029	2,066,062	-163,324
447	Montgomery	Cherryvale	852.6	1,513,264	2,013,841	0.7604	1,531,264	18,001
448	McPherson	Inman	417.8	316,169	1,196,840	0.2466	295,090	-21,078
449	Leavenworth	Easton	599.6	893,861	1,687,280	0.5013	845,859	-48,002
450	Shawnee	Shawnee Heights	3,438.8	3,453,761	6,967,765	0.5198	3,621,718	167,957
452	Stanton	Stanton County	430.2	0	1,212,863	0.0000	0	0
453	Leavenworth	Leavenworth	3,602.3	4,297,821	7,894,175	0.5680	4,483,530	185,708
454	Osage	Burlingame Public School	299.0	538,979	812,000	0.6643	539,452	473
456	Osage	Marais Des Cygnes Valley	234.6	316,679	670,000	0.3762	252,085	-64,595
457	Finney	Garden City	7,281.8	9,235,555	16,000,000	0.6254	10,006,757	771,202
458	Leavenworth	Basehor-Linwood	2,356.4	1,909,723	3,882,569	0.5281	2,050,455	140,731
459	Ford	Bucklin	221.8	0	670,000	0.0000	0	0
460	Harvey	Hesston	774.1	1,071,929	1,954,110	0.5223	1,020,613	-51,316

3/14/2016			Col 1	Col 2		Col 3	Col 4	
			2015-16 Est.	2016-17	2016-17 Est.	2016-17 Est.		
			9/20 FTE Enroll	Block Grant	2015-16	LOB Aid Rate	Old Formula	
			(incl 4yr AR/Virt)	Est LOB	Legal	Old Formula	Est LOB	
USD#	County Name	USD Name		State Aid	LOB Budget	81.20%	State Aid	Difference
								(Col 3 - Col 2)
461	Wilson	Neodesha	702.0	1,158,360	1,891,821	0.5775	1,092,547	-65,813
462	Cowley	Central	284.7	565,082	907,277	0.5765	523,017	-42,065
463	Cowley	Udall	331.7	494,127	928,029	0.4345	403,255	-90,872
464	Leavenworth	Tonganoxie	1,897.4	2,016,958	3,684,608	0.5645	2,079,903	62,946
465	Cowley	Winfield	2,164.1	2,837,878	4,821,269	0.5668	2,732,491	-105,386
466	Scott	Scott County	935.5	197,992	2,096,672	0.1985	416,125	218,133
467	Wichita	Leoti	386.5	157,678	1,141,740	0.0771	88,016	-69,661
468	Lane	Healy Public Schools	69.0	0	306,623	0.0000	0	0
469	Leavenworth	Lansing	2,572.3	2,841,642	4,884,132	0.6120	2,989,022	147,380
470	Cowley	Arkansas City	2,696.1	4,467,083	6,281,908	0.7236	4,545,316	78,233
471	Cowley	Dexter	141.5	226,923	425,000	0.5630	239,255	12,332
473	Dickinson	Chapman	1,035.7	870,302	2,475,710	0.3909	967,837	97,535
474	Kiowa	Haviland	96.0	0	379,947	0.0000	0	0
475	Geary	Geary County Schools	7,313.7	13,470,371	17,546,515	0.7574	13,290,320	-180,051
476	Gray	Copeland	96.2	0	418,312	0.0000	0	0
477	Gray	Ingalls	231.0	16,257	674,060	0.2264	152,614	136,357
479	Anderson	Crest	193.5	147,541	534,000	0.2435	130,022	-17,519
480	Seward	Liberal	4,739.5	6,881,210	9,978,000	0.7159	7,142,887	261,677
481	Dickinson	Rural Vista	302.0	141,353	921,368	0.1184	109,052	-32,301
482	Lane	Dighton	217.0	0	683,897	0.0000	0	0
483	Seward	Kismet-Plains	682.0	0	1,379,609	0.1170	161,412	161,412
484	Wilson	Fredonia	654.1	725,091	1,719,460	0.4571	786,036	60,945
487	Dickinson	Herington	434.0	712,091	1,231,439	0.6319	778,105	66,014
489	Ellis	Hays	2,887.9	317,906	5,850,530	0.1377	805,864	487,958
490	Butler	El Dorado	1,871.0	769,403	4,168,515	0.2726	1,136,469	367,066
491	Douglas	Eudora	1,656.8	2,082,850	3,093,344	0.6993	2,163,128	80,278
492	Butler	Flinthills	252.4	344,947	759,020	0.3700	280,851	-64,096
493	Cherokee	Columbus	933.0	1,161,058	2,496,158	0.4378	1,092,744	-68,315
494	Hamilton	Syracuse	503.0	214,295	1,423,018	0.2897	412,244	197,949
495	Pawnee	Ft Larned	856.0	1,128,043	2,307,743	0.4477	1,033,231	-94,812
496	Pawnee	Pawnee Heights	144.5	85,280	442,999	0.1226	54,331	-30,949
497	Douglas	Lawrence	11,463.0	4,241,179	23,297,182	0.2463	5,737,769	1,496,590
498	Marshall	Valley Heights	375.0	678,070	1,173,503	0.5428	636,974	-41,096
499	Cherokee	Galena	790.1	1,692,517	2,092,419	0.8168	1,709,082	16,565
500	Wyandotte	Kansas City	20,388.9	34,985,011	49,972,534	0.7195	35,955,854	970,843
501	Shawnee	Topeka Public Schools	13,100.0	18,003,092	30,562,561	0.6228	19,035,398	1,032,306
502	Edwards	Lewis	113.0	0	378,223	0.0000	0	0
503	Labette	Parsons	1,225.5	1,835,598	2,939,784	0.6390	1,878,589	42,991
504	Labette	Oswego	446.0	927,225	1,226,392	0.7741	949,310	22,085
505	Labette	Chetopa-St. Paul	439.3	868,322	1,225,972	0.6993	857,340	-10,982
506	Labette	Labette County	1,478.2	2,308,341	3,375,549	0.6932	2,340,024	31,683
507	Haskell	Satanta	299.5	0	912,132	0.0000	0	0
508	Cherokee	Baxter Springs	998.2	1,753,959	2,315,000	0.7933	1,836,554	82,595
509	Sumner	South Haven	193.5	298,596	659,995	0.6123	404,134	105,538
511	Harper	Attica	151.5	74,731	481,387	0.3050	146,804	72,073
512	Johnson	Shawnee Mission Pub Sch	26,471.6	3,040,285	59,788,008	0.0218	1,302,779	-1,737,506
TOTALS			461,771.1	450,491,513	1,061,277,923		465,003,991	14,512,479

**APPENDIX G:**  
**Assessed Valuation Per Pupil Chart**  
**(With Supporting Documentation)**

# Assessed Valuation Per Pupil





# Without Equalization, Districts Raise Vastly Different Amounts of Resources.

- Assessed valuation varies significantly from district to district.
- The poorest districts are Ft. Leavenworth with an AVPP of \$1,550 and Galena with an AVPP of \$21,928.
  - Note:
    - Ft. Leavenworth is an outlier. Galena is the practical lowest.
    - The unconstitutional capital outlay formula in SB 7 was keyed off of Ft. Leavenworth to make it less expensive.
- The median AVPP is \$74,129.
- The wealthiest district has an AVPP of \$547,862.
- This means one mill of tax effort raises vastly differing amounts of funding.
- This means that any locally based funding like LOB and Capital Outlay is harder to raise in some districts and easier in others.
- The purpose of equalization is to lessen the disparity in purchasing power due to district wealth.
- Equalization funding from the state is necessary for students in the poorer districts to have reasonably equal access to substantially similar educational opportunity through similar tax effort.

			SF16-117, Col 1	SF16-117, 2a	SF16-117, Col 2a ÷ Col 1
					2015-16
			2015-16 Est.	2016-17	LOB/BI
			9/20 FTE Enroll	LOB / BI	Valuation
USD#	County Name	USD Name	(incl 4yr AR/Virt)	Final Valuation	Per Pupil
207	Leavenworth	Ft Leavenworth	1,599.5	2,479,839	1,550
499	Cherokee	Galena	790.1	17,325,628	21,928
508	Cherokee	Baxter Springs	998.2	24,603,999	24,648
261	Sedgwick	Haysville	5,241.9	137,615,086	26,253
504	Labette	Oswego	446.0	12,020,051	26,951
475	Geary	Geary County Schools	7,313.7	211,792,780	28,958
249	Crawford	Frontenac Public Schools	875.7	25,426,529	29,036
447	Montgomery	Cherryvale	852.6	25,686,266	30,127
202	Wyandotte	Turner-Kansas City	4,028.0	122,040,489	30,298
470	Cowley	Arkansas City	2,696.1	88,906,879	32,976
443	Ford	Dodge City	6,505.5	218,908,126	33,650
500	Wyandotte	Kansas City	20,388.9	686,512,344	33,671
480	Seward	Liberal	4,739.5	160,639,597	33,894
235	Bourbon	Uniontown	427.0	15,150,639	35,482
505	Labette	Chetopa-St. Paul	439.3	15,745,997	35,843
491	Douglas	Eudora	1,656.8	59,647,015	36,001
506	Labette	Labette County	1,478.2	54,331,028	36,755
248	Crawford	Girard	993.7	36,675,663	36,908
337	Jackson	Royal Valley	812.4	30,100,043	37,051
357	Sumner	Belle Plaine	601.7	22,691,982	37,713
439	Harvey	Sedgwick Public Schools	460.5	17,883,268	38,834
246	Crawford	Northeast	470.0	18,657,941	39,698
454	Osage	Burlingame Public School	299.0	11,931,554	39,905
253	Lyon	Emporia	4,391.2	175,554,755	39,979
402	Butler	Augusta	2,102.6	84,585,790	40,229
257	Allen	Iola	1,261.2	50,999,392	40,437
336	Jackson	Holton	1,065.8	43,548,016	40,859
396	Butler	Douglass Public Schools	670.1	27,500,611	41,040
394	Butler	Rose Hill Public Schools	1,574.0	64,755,061	41,140
268	Sedgwick	Cheney	739.6	30,868,181	41,736
234	Bourbon	Fort Scott	1,817.6	76,212,737	41,930
367	Miami	Osawatomie	1,130.5	48,400,624	42,813
503	Labette	Parsons	1,225.5	52,490,030	42,832
353	Sumner	Wellington	1,545.0	67,219,225	43,508
420	Osage	Osage City	645.2	28,197,892	43,704
356	Sumner	Conway Springs	476.2	21,089,843	44,288
308	Reno	Hutchinson Public Schools	4,724.9	211,400,755	44,742
262	Sedgwick	Valley Center Pub Sch	2,723.6	122,293,832	44,902
457	Finney	Garden City	7,281.8	327,355,598	44,955
339	Jefferson	Jefferson County North	424.5	19,190,794	45,208
265	Sedgwick	Goddard	5,334.1	243,321,990	45,616
509	Sumner	South Haven	193.5	8,855,757	45,766
340	Jefferson	Jefferson West	835.7	38,271,515	45,796
218	Morton	Elkhart	1,052.3	48,302,988	45,902
501	Shawnee	Topeka Public Schools	13,100.0	603,482,608	46,067
405	Rice	Lyons	789.5	36,514,399	46,250
373	Harvey	Newton	3,332.4	155,368,123	46,623
288	Franklin	Central Heights	538.0	25,126,709	46,704
469	Leavenworth	Lansing	2,572.3	120,341,002	46,783
338	Jefferson	Valley Falls	363.5	17,079,303	46,986
230	Johnson	Spring Hill	3,421.2	161,520,235	47,212
250	Crawford	Pittsburg	2,943.8	139,256,764	47,305
358	Sumner	Oxford	345.6	16,497,135	47,735

			SF16-117, Col 1	SF16-117, 2a	SF16-117, Col 2a ÷ Col 1
					2015-16
			2015-16 Est.	2016-17	LOB/BI
			9/20 FTE Enroll	LOB / BI	Valuation
USD#	County Name	USD Name	(incl 4yr AR/Virt)	Final Valuation	Per Pupil
487	Dickinson	Herington	434.0	20,771,119	47,860
231	Johnson	Gardner Edgerton	5,457.2	261,733,061	47,961
372	Shawnee	Silver Lake	662.6	31,815,238	48,016
325	Phillips	Phillipsburg	605.0	29,196,305	48,258
285	Chautauqua	Cedar Vale	172.0	8,340,292	48,490
341	Jefferson	Oskaloosa Public Schools	543.8	26,396,972	48,542
344	Linn	Pleasanton	338.5	16,531,195	48,837
404	Cherokee	Riverton	717.2	35,173,674	49,043
409	Atchison	Atchison Public Schools	1,626.8	79,813,762	49,062
434	Osage	Santa Fe Trail	986.2	49,233,925	49,923
413	Neosho	Chanute Public Schools	1,755.3	87,752,962	49,993
428	Barton	Great Bend	2,906.5	145,938,498	50,211
421	Osage	Lyndon	396.5	19,961,698	50,345
290	Franklin	Ottawa	2,348.1	118,326,184	50,392
461	Wilson	Neodesha	702.0	35,379,023	50,397
462	Cowley	Central	284.7	14,383,547	50,522
435	Dickinson	Abilene	1,537.9	78,693,936	51,170
453	Leavenworth	Leavenworth	3,602.3	185,524,544	51,502
286	Chautauqua	Chautauqua Co Community	368.9	19,038,666	51,609
465	Cowley	Winfield	2,164.1	111,841,077	51,680
464	Leavenworth	Tonganoxie	1,897.4	98,572,542	51,951
471	Cowley	Dexter	141.5	7,376,965	52,134
385	Butler	Andover	5,610.2	296,088,314	52,777
114	Doniphan	Riverside	633.8	33,525,132	52,895
333	Cloud	Concordia	1,007.7	53,631,501	53,222
323	Pottawatomie	Rock Creek	944.1	50,300,973	53,279
411	Marion	Goessel	266.0	14,178,210	53,302
389	Greenwood	Eureka	606.5	32,485,244	53,562
376	Rice	Sterling	511.0	27,394,382	53,609
431	Barton	Hoisington	704.5	37,790,427	53,641
430	Brown	South Brown County	548.0	29,448,597	53,738
335	Jackson	North Jackson	361.5	19,485,128	53,901
264	Sedgwick	Clearwater	1,093.0	59,571,619	54,503
259	Sedgwick	Wichita	47,656.9	2,598,936,432	54,534
498	Marshall	Valley Heights	375.0	20,451,902	54,538
320	Pottawatomie	Wamego	1,470.1	81,059,447	55,139
266	Sedgwick	Maize	6,883.0	383,523,296	55,720
307	Saline	Ell-Saline	448.5	25,166,441	56,112
458	Leavenworth	Basehor-Linwood	2,356.4	133,518,430	56,662
460	Harvey	Hesston	774.1	44,111,760	56,985
440	Harvey	Halstead	742.5	42,332,866	57,014
450	Shawnee	Shawnee Heights	3,438.8	197,228,101	57,354
240	Ottawa	Twin Valley	573.7	33,489,048	58,374
446	Montgomery	Independence	1,934.9	114,454,227	59,153
348	Douglas	Baldwin City	1,313.7	77,874,133	59,278
449	Leavenworth	Easton	599.6	35,662,223	59,477
282	Elk	West Elk	337.0	20,060,833	59,528
260	Sedgwick	Derby	6,480.9	388,230,280	59,904
247	Crawford	Cherokee	512.6	31,757,990	61,955
239	Ottawa	North Ottawa County	601.4	37,628,310	62,568
379	Clay	Clay Center	1,328.4	83,125,031	62,575
305	Saline	Salina	6,965.9	438,980,058	63,018
267	Sedgwick	Renwick	1,827.0	115,169,504	63,037

			SF16-117, Col 1	SF16-117, 2a	SF16-117, Col 2a ÷ Col 1
					2015-16
			2015-16 Est.	2016-17	LOB/BI
			9/20 FTE Enroll	LOB / BI	Valuation
USD#	County Name	USD Name	(incl 4yr AR/Virt)	Final Valuation	Per Pupil
345	Shawnee	Seaman	3,650.4	232,017,269	63,559
408	Marion	Marion-Florence	502.8	32,392,084	64,423
484	Wilson	Fredonia	654.1	42,149,674	64,439
204	Wyandotte	Bonner Springs	2,622.2	169,352,303	64,584
258	Allen	Humboldt	848.4	54,868,088	64,672
309	Reno	Nickerson	1,079.3	70,010,879	64,867
232	Johnson	De Soto	6,728.8	439,232,561	65,277
289	Franklin	Wellsville	753.0	49,302,033	65,474
400	McPherson	Smoky Valley	1,031.9	67,976,092	65,875
495	Pawnee	Ft Larned	856.0	56,392,772	65,879
493	Cherokee	Columbus	933.0	62,439,109	66,923
263	Sedgwick	Mulvane	1,700.2	113,786,303	66,925
342	Jefferson	McLouth	455.6	30,578,224	67,116
369	Harvey	Burrton	242.0	16,249,802	67,148
463	Cowley	Udall	331.7	22,374,302	67,453
211	Norton	Norton Community Schools	677.7	45,731,095	67,480
366	Woodson	Woodson	432.5	29,205,362	67,527
368	Miami	Paola	1,941.0	131,128,041	67,557
416	Miami	Louisburg	1,672.1	113,035,270	67,601
101	Neosho	Erie-Galesburg	510.5	34,635,897	67,847
429	Doniphan	Troy Public Schools	326.0	22,152,217	67,952
331	Kingman	Kingman - Norwich	927.2	63,311,888	68,283
205	Butler	Bluestem	486.0	33,315,838	68,551
378	Riley	Riley County	671.4	46,133,671	68,713
233	Johnson	Olathe	27,838.8	1,916,552,130	68,845
410	Marion	Durham-Hillsboro-Lehigh	529.3	36,487,766	68,936
243	Coffey	Lebo-Waverly	414.7	28,590,014	68,941
380	Marshall	Vermillion	530.0	36,642,139	69,136
436	Montgomery	Caney Valley	745.5	51,596,489	69,211
365	Anderson	Garnett	990.0	70,461,856	71,174
313	Reno	Buhler	2,185.3	155,775,364	71,283
287	Franklin	West Franklin	566.5	40,662,285	71,778
386	Greenwood	Madison-Virgil	222.0	16,005,765	72,098
473	Dickinson	Chapman	1,035.7	75,247,497	72,654
381	Ford	Spearville	342.5	24,891,009	72,674
388	Ellis	Ellis	418.4	30,436,057	72,744
355	Barton	Ellinwood Public Schools	423.4	31,310,781	73,951
322	Pottawatomie	Onaga-Havensville-Wheaton	288.0	21,400,205	74,306
311	Reno	Pretty Prairie	251.5	18,704,514	74,372
456	Osage	Marais Des Cygnes Valley	234.6	17,463,039	74,438
492	Butler	Flinthills	252.4	18,967,534	75,149
102	Gray	Cimmaron-Ensign	624.5	47,050,552	75,341
252	Lyon	Southern Lyon County	495.0	37,306,362	75,366
273	Mitchell	Beloit	767.5	57,960,772	75,519
327	Ellsworth	Ellsworth	602.6	45,529,993	75,556
293	Gove	Quinter Public Schools	272.0	20,741,785	76,257
360	Sumner	Caldwell	230.5	17,592,634	76,324
437	Shawnee	Auburn Washburn	6,015.0	462,320,700	76,861
445	Montgomery	Coffeyville	1,661.4	129,171,054	77,748
330	Wabaunsee	Mission Valley	462.2	36,317,099	78,574
347	Edwards	Kinsley-Offerle	324.5	26,105,839	80,449
397	Marion	Centre	301.8	24,280,664	80,453
312	Reno	Haven Public Schools	854.5	68,790,832	80,504

			SF16-117, Col 1	SF16-117, 2a	SF16-117, Col 2a ÷ Col 1
					2015-16
			2015-16 Est.	2016-17	LOB/BI
			9/20 FTE Enroll	LOB / BI	Valuation
USD#	County Name	USD Name	(incl 4yr AR/Virt)	Final Valuation	Per Pupil
438	Pratt	Skyline Schools	394.5	31,808,521	80,630
393	Dickinson	Solomon	302.6	24,423,551	80,712
343	Jefferson	Perry Public Schools	743.5	60,131,598	80,876
316	Thomas	Golden Plains	182.6	15,019,520	82,254
417	Morris	Morris County	716.2	59,302,910	82,802
511	Harper	Attica	151.5	12,560,747	82,909
382	Pratt	Pratt	1,085.6	91,327,973	84,127
494	Hamilton	Syracuse	503.0	42,619,158	84,730
113	Nemaha	Prairie Hills	1,106.2	94,122,352	85,086
212	Norton	Northern Valley	163.0	13,909,673	85,335
407	Russell	Russell County	792.5	67,975,671	85,774
349	Stafford	Stafford	244.4	20,975,841	85,826
203	Wyandotte	Piper-Kansas City	1,962.3	168,905,433	86,075
352	Sherman	Goodland	882.0	76,947,964	87,243
490	Butler	El Dorado	1,871.0	163,787,450	87,540
237	Smith	Smith Center	369.5	32,527,145	88,030
392	Osborne	Osborne County	274.6	24,300,516	88,494
418	McPherson	McPherson	2,308.4	205,756,667	89,134
448	McPherson	Inman	417.8	37,550,137	89,876
426	Republic	Pike Valley	211.5	19,022,992	89,943
479	Anderson	Crest	193.5	17,461,865	90,242
497	Douglas	Lawrence	11,463.0	1,037,937,412	90,547
110	Phillips	Thunder Ridge Schools	216.5	19,624,117	90,643
315	Thomas	Colby Public Schools	880.5	79,874,175	90,715
419	McPherson	Canton-Galva	361.5	32,890,765	90,984
206	Butler	Remington-Whitewater	502.2	46,086,238	91,769
477	Gray	Ingalls	231.0	21,316,495	92,279
395	Rush	LaCrosse	281.5	26,011,454	92,403
224	Washington	Clifton-Clyde	312.0	29,170,046	93,494
371	Gray	Montezuma	223.5	20,980,557	93,873
359	Sumner	Argonia Public Schools	157.0	14,874,629	94,743
329	Wabaunsee	Mill Creek Valley	422.4	40,031,825	94,772
375	Butler	Circle	1,901.3	180,222,243	94,789
377	Atchison	Atchison Co Comm Schools	558.0	53,610,336	96,076
105	Rawlins	Rawlins County	338.5	32,633,331	96,406
108	Washington	Washington Co. Schools	337.0	32,559,264	96,615
298	Lincoln	Lincoln	347.0	33,671,619	97,036
466	Scott	Scott County	935.5	91,166,231	97,452
272	Mitchell	Waconda	298.5	29,102,289	97,495
326	Phillips	Logan	147.0	14,443,385	98,254
109	Republic	Republic County	466.0	45,857,619	98,407
219	Clark	Minneola	233.7	23,075,367	98,739
398	Marion	Peabody-Burns	245.4	24,244,856	98,797
306	Saline	Southeast Of Saline	670.5	67,137,784	100,131
270	Rooks	Plainville	335.9	33,857,433	100,796
350	Stafford	St John-Hudson	331.5	33,565,922	101,255
297	Cheyenne	St Francis Comm Sch	270.0	27,354,453	101,313
432	Ellis	Victoria	286.5	29,392,245	102,591
383	Riley	Manhattan-Ogden	5,982.6	618,119,499	103,320
271	Rooks	Stockton	302.0	31,307,273	103,666
489	Ellis	Hays	2,887.9	299,712,637	103,782
481	Dickinson	Rural Vista	302.0	31,445,327	104,124
214	Grant	Ulysses	1,684.3	175,544,326	104,224

			SF16-117, Col 1	SF16-117, 2a	SF16-117, Col 2a ÷ Col 1
					2015-16
			2015-16 Est.	2016-17	LOB/BI
			9/20 FTE Enroll	LOB / BI	Valuation
USD#	County Name	USD Name	(incl 4yr AR/Virt)	Final Valuation	Per Pupil
483	Seward	Kismet-Plains	682.0	71,835,477	105,331
346	Linn	Jayhawk	542.6	58,411,315	107,651
384	Riley	Blue Valley	182.2	19,922,028	109,342
403	Rush	Otis-Bison	232.1	25,378,961	109,345
242	Wallace	Weskan	92.5	10,151,601	109,747
467	Wichita	Leoti	386.5	42,550,262	110,091
283	Elk	Elk Valley	118.7	13,169,731	110,950
415	Brown	Hiawatha	852.0	95,078,551	111,595
245	Coffey	LeRoy-Gridley	206.5	23,060,009	111,671
496	Pawnee	Pawnee Heights	144.5	16,169,536	111,900
412	Sheridan	Hoxie Community Schools	355.3	39,869,624	112,214
223	Washington	Barnes	346.4	39,983,086	115,425
364	Marshall	Marysville	693.5	80,822,034	116,542
512	Johnson	Shawnee Mission Pub Sch	26,471.6	3,088,036,574	116,655
225	Meade	Fowler	133.0	15,520,024	116,692
390	Greenwood	Hamilton	76.5	8,991,591	117,537
423	McPherson	Moundridge	385.7	45,499,972	117,967
334	Cloud	Southern Cloud	190.7	22,676,784	118,913
220	Clark	Ashland	191.9	22,840,124	119,021
210	Stevens	Hugoton Public Schools	1,041.4	124,287,920	119,347
208	Trego	Wakeeney	367.5	43,865,669	119,362
115	Nemaha	Nemaha Central	575.5	69,640,419	121,009
281	Graham	Graham County	360.5	43,656,038	121,099
256	Allen	Marmaton Valley	276.5	33,501,822	121,164
229	Johnson	Blue Valley	21,606.5	2,640,516,177	122,209
200	Greeley	Greeley County Schools	245.0	30,308,786	123,709
401	Rice	Chase-Raymond	162.0	20,139,991	124,321
299	Lincoln	Sylvan Grove	228.8	28,490,557	124,522
314	Thomas	Brewster	125.5	15,731,124	125,348
361	Harper	Anthony-Harper	809.2	102,383,192	126,524
459	Ford	Bucklin	221.8	28,094,660	126,667
274	Logan	Oakley	387.8	51,287,176	132,252
284	Chase	Chase County	341.5	46,882,742	137,285
254	Barber	Barber County North	442.5	60,776,776	137,349
227	Hodgeman	Hodgeman County Schools	286.5	39,469,464	137,764
363	Finney	Holcomb	965.3	133,856,221	138,668
303	Ness	Ness City	281.1	39,525,131	140,609
294	Decatur	Oberlin	311.0	44,301,134	142,447
310	Reno	Fairfield	287.0	40,958,759	142,713
107	Jewell	Rock Hills	274.0	39,838,632	145,396
215	Kearny	Lakin	610.0	88,743,947	145,482
300	Comanche	Comanche County	313.0	45,556,826	145,549
452	Stanton	Stanton County	430.2	63,241,920	147,006
444	Rice	Little River	314.5	47,973,963	152,540
226	Meade	Meade	378.0	58,629,148	155,104
216	Kearny	Deerfield	188.5	29,971,587	159,000
292	Gove	Wheatland	102.0	16,478,606	161,555
374	Haskell	Sublette	440.7	74,381,256	168,780
468	Lane	Healy Public Schools	69.0	11,685,573	169,356
502	Edwards	Lewis	113.0	19,436,449	172,004
482	Lane	Dighton	217.0	37,806,064	174,221
422	Kiowa	Kiowa County	340.7	60,274,710	176,914
351	Stafford	Macksville	215.0	38,758,316	180,271

			SF16-117, Col 1	SF16-117, 2a	SF16-117, Col 2a ÷ Col 1
					2015-16
			2015-16 Est.	2016-17	LOB/BI
			9/20 FTE Enroll	LOB / BI	Valuation
USD#	County Name	USD Name	(incl 4yr AR/Virt)	Final Valuation	Per Pupil
111	Doniphan	Doniphan West Schools	317.0	57,505,179	181,404
112	Ellsworth	Central Plains	485.6	89,307,877	183,912
474	Kiowa	Haviland	96.0	18,650,047	194,271
362	Linn	Prairie View	856.9	167,734,478	195,746
387	Wilson	Altoona-Midway	181.0	35,683,867	197,148
241	Wallace	Wallace County Schools	173.0	34,221,912	197,815
399	Russell	Paradise	113.5	22,641,755	199,487
269	Rooks	Palco	105.5	21,592,053	204,664
103	Cheyenne	Cheylin	133.5	27,419,206	205,387
217	Morton	Rolla	164.0	33,818,549	206,211
476	Gray	Copeland	96.2	19,998,184	207,881
251	Lyon	North Lyon County	415.0	91,678,794	220,913
507	Haskell	Satanta	299.5	68,104,412	227,394
209	Stevens	Moscow Public Schools	167.2	39,810,399	238,100
291	Gove	Grinnell Public Schools	85.5	21,555,308	252,109
321	Pottawatomie	Kaw Valley	1,112.5	312,680,008	281,061
255	Barber	South Barber	223.5	63,759,299	285,277
106	Ness	Western Plains	104.0	33,750,173	324,521
275	Logan	Triplains	69.5	25,964,400	373,588
332	Kingman	Cunningham	145.5	68,088,850	467,965
244	Coffey	Burlington	821.0	449,794,920	547,862
	TOTALS		461,771.1	31,934,399,480	69,156

**APPENDIX H:**  
**Exerpts from Plaintiffs' Motion for Summary Judgment and Declaratory Judgment,**  
**filed in *Petrella, et. al v. Brownback, et al.***



**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF KANSAS**

DIANE PETRELLA, *et al.*,

Plaintiffs.

vs.

SAM Brownback, Governor of Kansas, in his  
official capacity; *et al.*,

Defendants.

**Case No. 10-CV-2661-JWL-KGG**

**MEMORANDUM IN SUPPORT OF PLAINTIFFS' MOTION  
FOR SUMMARY JUDGMENT AND DECLARATORY JUDGMENT**

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**ATTORNEYS FOR PLAINTIFFS**

20. The SMSD LOB is at the maximum level set by the SDFQPA. (Ex. 8A, Trouvé Aff. at ¶ 5.a; Ex. 8B, Petrella Aff. at ¶ 7.a; Ex. 5AX at 1, 2013 SMSD Legislative Platform; Ex. 1H, Kansas State Dept. of Ed. Letter of June 21, 2012 at 2 (showing SMSD is at the maximum authorized LOB of 31%)).
21. Every request submitted to SMSD voters seeking local tax increases for local public education has passed without objection.<sup>8</sup> (Ex. 6A, 6B, Johnson County Election Office Records regarding voting results related to local funding for public education).<sup>9</sup>

### QUESTIONS PRESENTED

1. **Does Kansas deprive Plaintiffs of Equal Protection of the Laws under the Fourteenth Amendment of the United States Constitution by virtue of the State's unequal per-pupil funding of Plaintiffs' public education, coupled with the Spending Cap's statutory prohibition on raising more money locally to compensate for the State's unequal treatment, which prevents Plaintiffs from even attempting to level the playing field?**
2. **Does the Spending Cap, which prevents citizens residing in school districts from deciding collectively to raise local taxes to support their public schools and remedy educational deficiencies caused by unequal funding provided by the state, violate Plaintiffs' rights under the First Amendment and the Due Process Clause of the Fourteenth Amendment to the United States Constitution?**

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<sup>8</sup> Although not a material fact for purposes of this motion, in recent 2013 elections many school bond issues were passed across the State, a result supporting the view, also held by Plaintiffs, that "Kansas voters are more willing than their elected representatives in Topeka to invest tax dollars in public schools." Peter Hancock, Lawrence Journal World "School bond issues have been popular in recent Kansas elections" (Apr. 3, 2013) <http://www2.ljworld.com/weblogs/first-bell/2013/apr/3/school-bond-issues-have-been-popular-in/>

<sup>9</sup> Although also not a material fact for purposes of this motion, it may be noteworthy that the school finance scheme disproportionately requires SMSD residents to send a significantly higher percentage of school tax revenue to the State for redistribution to other school districts than SMSD gets back from the State for their own children. The District recently reported in its legislative platform that "For every \$1 Johnson County taxpayers send to Topeka, 34.5 cents are returned for school operations." "Financial Crisis Tops Shawnee Mission District's Legislative Platform," PV Post, Dan Blom, Pct. 25, 2012.

# **EXHIBIT 6B**

**SUMMARY OF ELECTION RESULTS ON ISSUES BROUGHT BY SMSD #512  
AND JOHNSON COUNTY REGARDING SCHOOL FUNDING**

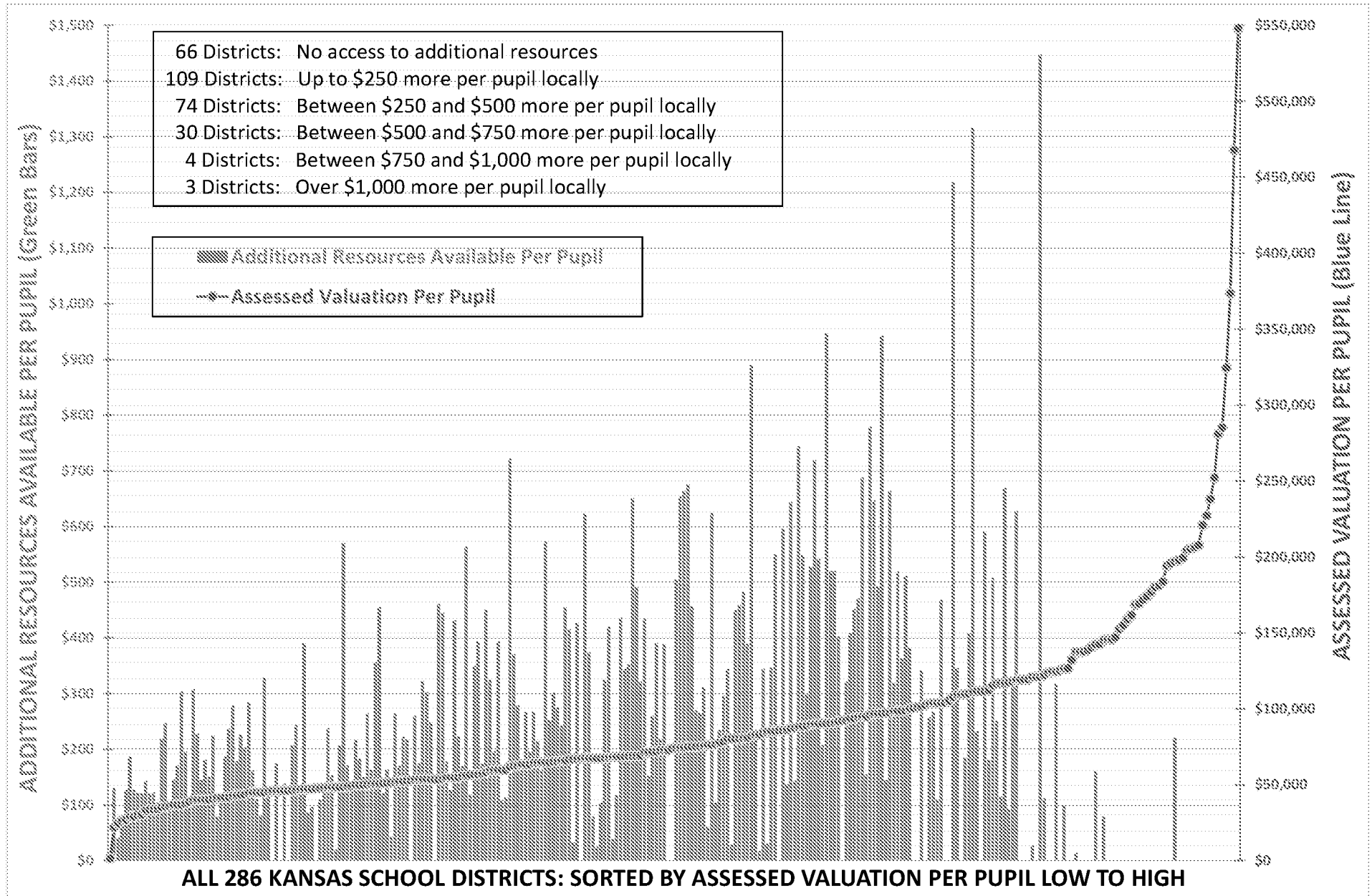
August 2002	JOCO	Shall Board of county commissioner impose additional ¼ of one cent countywide retailers' sales tax in JOCO to end on 12/31/05 with revenue to be distributed as required by law, 64% to the county and 36% to the cities of JOCO and the county to share to be used to fund and aware economic development and public benefit grants to public school districts located in JOCO to be used to maintain educational opportunities for technology, special education and other purposes authorized by state law?	Yes 61.22% No 38.78%
April 2004	SMSD 512	Shall USD 512 issues general obligation bonds not to exceed \$184,000,000 for purpose of acquiring, constructing, equipping, furnishing, repairing, remodeling and making additions to bldgs and facilities used for school district purposes . . .	Yes 68.23% No 31.77%
September 2005	JOCO	Special Polls election Shall Board of County Commissioners renew and continue to impose for an additional 3 years ending 12/31/08 the ¼ of one cent countywide retailers' sales tax . . . .	Yes: 71.40% No: 28.60%
April 2007	SMSD 512	Shall the SMSD BOE be authorized to increase it local option budget for 2007-2008 school year by additional 1% of its state financial aid to be continuously and permanently authorized to adopt a local option budget, for the 2007-2008 school year for each school year thereafter in an amount not to exceed 31% of the amount of state financial aid determined for the current school year, for the purpose of using the additional local option budget authority for student instruction?	Yes: 65.09% No: 34.91%

**APPENDIX I:**  
**Chart Demonstrating Unequal Additional Resources Available**  
**(With Supporting Documentation)**

# Unequal Additional Resources Available by Backfilling LOB to Replace Reduced Equalization Aid Under S Sub HB 2655

EQUITY TEST: NOT Substantially Similar Educational Opportunity

EQUITY TEST: NOT Reasonably Equal Access



# **S Sub HB 2655 Increases the Equity Gap by Providing Unequal Access to Unequal Amounts of Resources.**

- S Sub HB 2655 decreases the state aid to LOB.
- The hold harmless funding is not classified as LOB funding, but goes to the general fund.
- Districts still have the authority to raise their full legal LOB budget as frozen under the block grants.
- Without the full state equalization, districts receiving a cut in aid haven't fully funded their LOB budget.
- This allows any district with a decrease in LOB State Aid to increase their local LOB mill levy to backfill their LOB budget.
- So the amount of the decrease in state aid for LOB becomes additional funding that the district can raise locally.
- The additional funding is purely local. There is no equalization for these additional resources.
- This amount varies significantly across districts.
- Districts with this access to additional resources have not demonstrated a need that other districts haven't.
- The amount is not a calculation of a need by those districts, but simply the arbitrary amount of the cut in equalization.
- Districts with a larger cut in equalization have access to a larger amount of additional resources.
- Districts with a smaller cut in equalization have access to a smaller amount of additional resources.
- Districts with no cut in equalization have no access to additional resources.
- This chart shows the per pupil amount of the additional resources available (green bars) along with each district's assessed valuation per pupil (blue line).
  - 66 districts have no access to additional resources
  - 109 districts can raise up to \$250 more per pupil locally
  - 74 districts can raise between \$250 and \$500 more per pupil locally
  - 30 districts can raise between \$500 and \$750 more per pupil locally
  - 4 districts can raise between \$750 and \$1,000 more per pupil locally
  - 3 districts can raise more than \$1,000 more per pupil locally
- Conclusion: S Sub HB 2655 increases the equity gap by providing unequal access to unequal amounts of resources.

# Additional Resources Available by Backfilling LOB to Replace Reduced Equalization Aid Under S Sub HB 2655

EQUITY TEST: NOT Substantially Similar Educational Opportunity

EQUITY TEST: NOT Reasonably Equal Access

<b>District Count:</b>	
No Additional Resources Available	<b>66 Districts</b>
Up to \$250 in Additional Resources Available Per Pupil	<b>109 Districts</b>
\$250 to \$500 in Additional Resources Available Per Pupil	<b>74 Districts</b>
\$500 to \$750 in Additional Resources Available Per Pupil	<b>30 Districts</b>
\$750 to \$1000 in Additional Resources Available Per Pupil	<b>4 Districts</b>
Over \$1,000 Additional Resources Available Per Pupil	<b>3 Districts</b>



# Additional Resources Available by Backfilling LOB to Replace Reduced Equalization Aid Under S Sub HB 2655

EQUITY TEST: NOT Substantially Similar Educational Opportunity

EQUITY TEST: NOT Reasonably Equal Access

			A	B	C	D	E
			KSDE SF16-117 Col 1	KSDE SF16-117 Col 2a	(B ÷ A)	SF16-126 Col 4	-(D ÷ A)
			<b>2015-16 Est.</b>	<b>2016-17</b>	<b>Assessed</b>		<b>Additional</b>
			<b>9/20 FTE Enroll</b>	<b>LOB / BI</b>	<b>Valuation</b>	<b>LOB State Aid</b>	<b>Resources</b>
<b>USD#</b>	<b>County Name</b>	<b>USD Name</b>	<b>(incl 4yr AR/Virt)</b>	<b>Final Valuation</b>	<b>Per Pupil</b>	<b>Inc / Dec</b>	<b>Available</b>
							<b>Per Pupil</b>
207	Leavenworth	Ft Leavenworth	1,599.5	2,479,839	1,550	9,108	0
499	Cherokee	Galena	790.1	17,325,628	21,928	-102,278	129
508	Cherokee	Baxter Springs	998.2	24,603,999	24,648	-40,859	41
261	Sedgwick	Haysville	5,241.9	137,615,086	26,253	-422,672	81
504	Labette	Oswego	446.0	12,020,051	26,951	-56,487	127
475	Geary	Geary County Schools	7,313.7	211,792,780	28,958	-1,363,276	186
249	Crawford	Frontenac Public Schools	875.7	25,426,529	29,036	-111,824	128
447	Montgomery	Cherryvale	852.6	25,686,266	30,127	-103,575	121
202	Wyandotte	Turner-Kansas City	4,028.0	122,040,489	30,298	-484,713	120
470	Cowley	Arkansas City	2,696.1	88,906,879	32,976	-383,843	142
443	Ford	Dodge City	6,505.5	218,908,126	33,650	-788,687	121
500	Wyandotte	Kansas City	20,388.9	686,512,344	33,671	-2,502,864	123
480	Seward	Liberal	4,739.5	160,639,597	33,894	-495,290	105
235	Bourbon	Uniontown	427.0	15,150,639	35,482	-93,554	219
505	Labette	Chetopa-St. Paul	439.3	15,745,997	35,843	-108,219	246
491	Douglas	Eudora	1,656.8	59,647,015	36,001	-164,977	100
506	Labette	Labette County	1,478.2	54,331,028	36,755	-215,501	146
248	Crawford	Girard	993.7	36,675,663	36,908	-170,283	171
337	Jackson	Royal Valley	812.4	30,100,043	37,051	-246,065	303
357	Sumner	Belle Plaine	601.7	22,691,982	37,713	-118,039	196
439	Harvey	Sedgwick Public Schools	460.5	17,883,268	38,834	-48,449	105
246	Crawford	Northeast	470.0	18,657,941	39,698	-144,553	308
454	Osage	Burlingame Public School	299.0	11,931,554	39,905	-68,019	227
253	Lyon	Emporia	4,391.2	175,554,755	39,979	-633,906	144
402	Butler	Augusta	2,102.6	84,585,790	40,229	-380,141	181
257	Allen	Iola	1,261.2	50,999,392	40,437	-189,235	150
336	Jackson	Holton	1,065.8	43,548,016	40,859	-239,384	225
396	Butler	Douglass Public Schools	670.1	27,500,611	41,040	-52,688	79
394	Butler	Rose Hill Public Schools	1,574.0	64,755,061	41,140	-179,755	114
268	Sedgwick	Cheney	739.6	30,868,181	41,736	-138,423	187
234	Bourbon	Fort Scott	1,817.6	76,212,737	41,930	-429,972	237
367	Miami	Osawatomie	1,130.5	48,400,624	42,813	-313,930	278
503	Labette	Parsons	1,225.5	52,490,030	42,832	-218,717	178
353	Sumner	Wellington	1,545.0	67,219,225	43,508	-349,018	226
420	Osage	Osage City	645.2	28,197,892	43,704	-131,009	203
356	Sumner	Conway Springs	476.2	21,089,843	44,288	-135,100	284
308	Reno	Hutchinson Public Schools	4,724.9	211,400,755	44,742	-762,972	161
262	Sedgwick	Valley Center Pub Sch	2,723.6	122,293,832	44,902	-299,711	110
457	Finney	Garden City	7,281.8	327,355,598	44,955	-595,555	82
339	Jefferson	Jefferson County North	424.5	19,190,794	45,208	-139,362	328
265	Sedgwick	Goddard	5,334.1	243,321,990	45,616	-680,851	128
509	Sumner	South Haven	193.5	8,855,757	45,766	44,602	0
340	Jefferson	Jefferson West	835.7	38,271,515	45,796	-145,711	174
218	Morton	Elkhart	1,052.3	48,302,988	45,902	60,515	0
501	Shawnee	Topeka Public Schools	13,100.0	603,482,608	46,067	-1,804,935	138
405	Rice	Lyons	789.5	36,514,399	46,250	19,028	0
373	Harvey	Newton	3,332.4	155,368,123	46,623	-689,770	207
288	Franklin	Central Heights	538.0	25,126,709	46,704	-130,682	243
469	Leavenworth	Lansing	2,572.3	120,341,002	46,783	-301,893	117
338	Jefferson	Valley Falls	363.5	17,079,303	46,986	-141,638	390

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			A	B	C	D	E
			KSDE SF16-117 Col 1	KSDE SF16-117 Col 2a	(B ÷ A)	SF16-126 Col 4	-(D ÷ A)
			2015-16 Est.	2016-17	Assessed		Additional
			9/20 FTE Enroll	LOB / BI	Valuation	LOB State Aid	Resources
USD#	County Name	USD Name	(incl 4yr AR/Virt)	Final Valuation	Per Pupil	Inc / Dec	Available
							Per Pupil
230	Johnson	Spring Hill	3,421.2	161,520,235	47,212	-293,948	86
250	Crawford	Pittsburg	2,943.8	139,256,764	47,305	-282,583	96
358	Sumner	Oxford	345.6	16,497,135	47,735	67,172	0
487	Dickinson	Herington	434.0	20,771,119	47,860	-47,114	109
231	Johnson	Gardner Edgerton	5,457.2	261,733,061	47,961	-706,254	129
372	Shawnee	Silver Lake	662.6	31,815,238	48,016	-157,086	237
325	Phillips	Phillipsburg	605.0	29,196,305	48,258	-92,430	153
285	Chautauqua	Cedar Vale	172.0	8,340,292	48,490	-3,358	20
341	Jefferson	Oskaloosa Public Schools	543.8	26,396,972	48,542	-111,831	206
344	Linn	Pleasanton	338.5	16,531,195	48,837	-192,875	570
404	Cherokee	Riverton	717.2	35,173,674	49,043	-122,514	171
409	Atchison	Atchison Public Schools	1,626.8	79,813,762	49,062	-223,242	137
434	Osage	Santa Fe Trail	986.2	49,233,925	49,923	-212,642	216
413	Neosho	Chanute Public Schools	1,755.3	87,752,962	49,993	-319,215	182
428	Barton	Great Bend	2,906.5	145,938,498	50,211	-434,133	149
421	Osage	Lyndon	396.5	19,961,698	50,345	-105,099	265
290	Franklin	Ottawa	2,348.1	118,326,184	50,392	-382,498	163
461	Wilson	Neodesha	702.0	35,379,023	50,397	-250,286	357
462	Cowley	Central	284.7	14,383,547	50,522	-129,589	455
435	Dickinson	Abilene	1,537.9	78,693,936	51,170	-184,899	120
453	Leavenworth	Leavenworth	3,602.3	185,524,544	51,502	-587,559	163
286	Chautauqua	Chautauqua Co Community	368.9	19,038,666	51,609	-16,048	44
465	Cowley	Winfield	2,164.1	111,841,077	51,680	-571,881	264
464	Leavenworth	Tonganoxie	1,897.4	98,572,542	51,951	-322,038	170
471	Cowley	Dexter	141.5	7,376,965	52,134	-31,423	222
385	Butler	Andover	5,610.2	296,088,314	52,777	-1,224,162	218
114	Doniphan	Riverside	633.8	33,525,132	52,895	12,411	0
333	Cloud	Concordia	1,007.7	53,631,501	53,222	-262,440	260
323	Pottawatomie	Rock Creek	944.1	50,300,973	53,279	-164,492	174
411	Marion	Goessel	266.0	14,178,210	53,302	-85,801	323
389	Greenwood	Eureka	606.5	32,485,244	53,562	-183,480	303
376	Rice	Sterling	511.0	27,394,382	53,609	-126,574	248
431	Barton	Hoisington	704.5	37,790,427	53,641	166,216	0
430	Brown	South Brown County	548.0	29,448,597	53,738	-252,507	461
335	Jackson	North Jackson	361.5	19,485,128	53,901	-160,826	445
264	Sedgwick	Clearwater	1,093.0	59,571,619	54,503	-194,003	177
259	Sedgwick	Wichita	47,656.9	2,598,936,432	54,534	-6,045,648	127
498	Marshall	Valley Heights	375.0	20,451,902	54,538	-161,729	431
320	Pottawatomie	Wamego	1,470.1	81,059,447	55,139	-327,496	223
266	Sedgwick	Maize	6,883.0	383,523,296	55,720	-1,165,811	169
307	Saline	Ell-Saline	448.5	25,166,441	56,112	-252,817	564
458	Leavenworth	Basehor-Linwood	2,356.4	133,518,430	56,662	-279,044	118
460	Harvey	Hesston	774.1	44,111,760	56,985	-270,744	350
440	Harvey	Halstead	742.5	42,332,866	57,014	-291,933	393
450	Shawnee	Shawnee Heights	3,438.8	197,228,101	57,354	-596,977	174
240	Ottawa	Twin Valley	573.7	33,489,048	58,374	-258,276	450
446	Montgomery	Independence	1,934.9	114,454,227	59,153	-627,014	324
348	Douglas	Baldwin City	1,313.7	77,874,133	59,278	-258,149	197
449	Leavenworth	Easton	599.6	35,662,223	59,477	-235,822	393
282	Elk	West Elk	337.0	20,060,833	59,528	-36,436	108

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			2015-16 Est.	2016-17	Assessed		Additional
			9/20 FTE Enroll	LOB / BI	Valuation	LOB State Aid	Resources
USD#	County Name	USD Name	(incl 4yr AR/Virt)	Final Valuation	Per Pupil	Inc / Dec	Available
							Per Pupil
260	Sedgwick	Derby	6,480.9	388,230,280	59,904	-735,024	113
247	Crawford	Cherokee	512.6	31,757,990	61,955	-369,680	721
239	Ottawa	North Ottawa County	601.4	37,628,310	62,568	-222,723	370
379	Clay	Clay Center	1,328.4	83,125,031	62,575	-369,689	278
305	Saline	Salina	6,965.9	438,980,058	63,018	-1,248,914	179
267	Sedgwick	Renwick	1,827.0	115,169,504	63,037	-486,381	266
345	Shawnee	Seaman	3,650.4	232,017,269	63,559	-714,134	196
408	Marion	Marion-Florence	502.8	32,392,084	64,423	-134,098	267
484	Wilson	Fredonia	654.1	42,149,674	64,439	-140,475	215
204	Wyandotte	Bonner Springs	2,622.2	169,352,303	64,584	-427,970	163
258	Allen	Humboldt	848.4	54,868,088	64,672	-485,907	573
309	Reno	Nickerson	1,079.3	70,010,879	64,867	-272,711	253
232	Johnson	De Soto	6,728.8	439,232,561	65,277	-2,022,965	301
289	Franklin	Wellsville	753.0	49,302,033	65,474	-206,772	275
400	McPherson	Smoky Valley	1,031.9	67,976,092	65,875	-249,239	242
495	Pawnee	Ft Larned	856.0	56,392,772	65,879	-389,566	455
493	Cherokee	Columbus	933.0	62,439,109	66,923	-387,249	415
263	Sedgwick	Mulvane	1,700.2	113,786,303	66,925	-55,372	33
342	Jefferson	McLouth	455.6	30,578,224	67,116	-194,210	426
369	Harvey	Burrton	242.0	16,249,802	67,148	51,513	0
463	Cowley	Udall	331.7	22,374,302	67,453	-206,438	622
211	Norton	Norton Community Schools	677.7	45,731,095	67,480	-253,864	375
366	Woodson	Woodson	432.5	29,205,362	67,527	-33,810	78
368	Miami	Paola	1,941.0	131,128,041	67,557	-47,738	25
416	Miami	Louisburg	1,672.1	113,035,270	67,601	-172,834	103
101	Neosho	Erie-Galesburg	510.5	34,635,897	67,847	-165,559	324
429	Doniphan	Troy Public Schools	326.0	22,152,217	67,952	-136,658	419
331	Kingman	Kingman - Norwich	927.2	63,311,888	68,283	-35,949	39
205	Butler	Bluestem	486.0	33,315,838	68,551	-56,881	117
378	Riley	Riley County	671.4	46,133,671	68,713	-292,576	436
233	Johnson	Olathe	27,838.8	1,916,552,130	68,845	-9,575,361	344
410	Marion	Durham-Hillsboro-Lehigh	529.3	36,487,766	68,936	-186,307	352
243	Coffey	Lebo-Waverly	414.7	28,590,014	68,941	-270,076	651
380	Marshall	Vermillion	530.0	36,642,139	69,136	-260,333	491
436	Montgomery	Caney Valley	745.5	51,596,489	69,211	-239,531	321
365	Anderson	Garnett	990.0	70,461,856	71,174	-429,918	434
313	Reno	Buhler	2,185.3	155,775,364	71,283	-331,796	152
287	Franklin	West Franklin	566.5	40,662,285	71,778	-147,513	260
386	Greenwood	Madison-Virgil	222.0	16,005,765	72,098	-86,657	390
473	Dickinson	Chapman	1,035.7	75,247,497	72,654	-226,618	219
381	Ford	Spearville	342.5	24,891,009	72,674	-133,059	388
388	Ellis	Ellis	418.4	30,436,057	72,744	91,079	0
355	Barton	Ellinwood Public Schools	423.4	31,310,781	73,951	190,623	0
322	Pottawatomie	Onaga-Havensville-Wheaton	288.0	21,400,205	74,306	-145,165	504
311	Reno	Pretty Prairie	251.5	18,704,514	74,372	-164,188	653
456	Osage	Marais Des Cygnes Valley	234.6	17,463,039	74,438	-155,879	664
492	Butler	Flinthills	252.4	18,967,534	75,149	-170,372	675
102	Gray	Cimmaron-Ensign	624.5	47,050,552	75,341	-285,031	456
252	Lyon	Southern Lyon County	495.0	37,306,362	75,366	-133,607	270
273	Mitchell	Beloit	767.5	57,960,772	75,519	-203,131	265

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			2015-16 Est.	2016-17	Assessed		Additional
			9/20 FTE Enroll	LOB / BI	Valuation	LOB State Aid	Resources
USD#	County Name	USD Name	(incl 4yr AR/Virt)	Final Valuation	Per Pupil	Inc / Dec	Available
							Per Pupil
327	Ellsworth	Ellsworth	602.6	45,529,993	75,556	-187,355	311
293	Gove	Quinter Public Schools	272.0	20,741,785	76,257	-16,562	61
360	Sumner	Caldwell	230.5	17,592,634	76,324	-143,827	624
437	Shawnee	Auburn Washburn	6,015.0	462,320,700	76,861	-622,735	104
445	Montgomery	Coffeyville	1,661.4	129,171,054	77,748	-389,721	235
330	Wabaunsee	Mission Valley	462.2	36,317,099	78,574	-136,896	296
347	Edwards	Kinsley-Offerle	324.5	26,105,839	80,449	-111,390	343
397	Marion	Centre	301.8	24,280,664	80,453	-8,485	28
312	Reno	Haven Public Schools	854.5	68,790,832	80,504	-383,753	449
438	Pratt	Skyline Schools	394.5	31,808,521	80,630	-181,179	459
393	Dickinson	Solomon	302.6	24,423,551	80,712	-145,883	482
343	Jefferson	Perry Public Schools	743.5	60,131,598	80,876	-289,101	389
316	Thomas	Golden Plains	182.6	15,019,520	82,254	-162,331	889
417	Morris	Morris County	716.2	59,302,910	82,802	-164,849	230
511	Harper	Attica	151.5	12,560,747	82,909	-2,523	17
382	Pratt	Pratt	1,085.6	91,327,973	84,127	-373,782	344
494	Hamilton	Syracuse	503.0	42,619,158	84,730	-15,072	30
113	Nemaha	Prairie Hills	1,106.2	94,122,352	85,086	-383,134	346
212	Norton	Northern Valley	163.0	13,909,673	85,335	-89,530	549
407	Russell	Russell County	792.5	67,975,671	85,774	257,388	0
349	Stafford	Stafford	244.4	20,975,841	85,826	-145,450	595
203	Wyandotte	Piper-Kansas City	1,962.3	168,905,433	86,075	-269,147	137
352	Sherman	Goodland	882.0	76,947,964	87,243	-568,624	645
490	Butler	El Dorado	1,871.0	163,787,450	87,540	-269,181	144
237	Smith	Smith Center	369.5	32,527,145	88,030	-274,626	743
392	Osborne	Osborne County	274.6	24,300,516	88,494	-150,376	548
418	McPherson	McPherson	2,308.4	205,756,667	89,134	-688,878	298
448	McPherson	Inman	417.8	37,550,137	89,876	-220,421	528
426	Republic	Pike Valley	211.5	19,022,992	89,943	-152,081	719
479	Anderson	Crest	193.5	17,461,865	90,242	-104,821	542
497	Douglas	Lawrence	11,463.0	1,037,937,412	90,547	-2,377,404	207
110	Phillips	Thunder Ridge Schools	216.5	19,624,117	90,643	-205,051	947
315	Thomas	Colby Public Schools	880.5	79,874,175	90,715	-457,878	520
419	McPherson	Canton-Galva	361.5	32,890,765	90,984	-188,068	520
206	Butler	Remington-Whitewater	502.2	46,086,238	91,769	-201,860	402
477	Gray	Ingalls	231.0	21,316,495	92,279	24,186	0
395	Rush	LaCrosse	281.5	26,011,454	92,403	-90,382	321
224	Washington	Clifton-Clyde	312.0	29,170,046	93,494	-127,159	408
371	Gray	Montezuma	223.5	20,980,557	93,873	-101,046	452
359	Sumner	Argonia Public Schools	157.0	14,874,629	94,743	-73,925	471
329	Wabaunsee	Mill Creek Valley	422.4	40,031,825	94,772	-290,683	688
375	Butler	Circle	1,901.3	180,222,243	94,789	-293,716	154
377	Atchison	Atchison Co Comm Schools	558.0	53,610,336	96,076	-434,626	779
105	Rawlins	Rawlins County	338.5	32,633,331	96,406	-218,936	647
108	Washington	Washington Co. Schools	337.0	32,559,264	96,615	-166,153	493
298	Lincoln	Lincoln	347.0	33,671,619	97,036	-327,143	943
466	Scott	Scott County	935.5	91,166,231	97,452	-135,092	144
272	Mitchell	Waconda	298.5	29,102,289	97,495	-197,983	663
326	Phillips	Logan	147.0	14,443,385	98,254	-46,844	319
109	Republic	Republic County	466.0	45,857,619	98,407	-241,846	519

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			<b>2015-16 Est.</b>	<b>2016-17</b>	<b>Assessed</b>		<b>Additional</b>
			<b>9/20 FTE Enroll</b>	<b>LOB / BI</b>	<b>Valuation</b>	<b>LOB State Aid</b>	<b>Resources</b>
USD#	County Name	USD Name	(incl 4yr AR/Virt)	Final Valuation	Per Pupil	Inc / Dec	Per Pupil
219	Clark	Minneola	233.7	23,075,367	98,739	-84,689	362
398	Marion	Peabody-Burns	245.4	24,244,856	98,797	-125,290	511
306	Saline	Southeast Of Saline	670.5	67,137,784	100,131	-255,415	381
270	Rooks	Plainville	335.9	33,857,433	100,796	0	0
350	Stafford	St John-Hudson	331.5	33,565,922	101,255	0	0
297	Cheyenne	St Francis Comm Sch	270.0	27,354,453	101,313	-92,022	341
432	Ellis	Victoria	286.5	29,392,245	102,591	0	0
383	Riley	Manhattan-Ogden	5,982.6	618,119,499	103,320	-1,536,205	257
271	Rooks	Stockton	302.0	31,307,273	103,666	-80,629	267
489	Ellis	Hays	2,887.9	299,712,637	103,782	-317,906	110
481	Dickinson	Rural Vista	302.0	31,445,327	104,124	-141,353	468
214	Grant	Ulysses	1,684.3	175,544,326	104,224	0	0
483	Seward	Kismet-Plains	682.0	71,835,477	105,331	0	0
346	Linn	Jayhawk	542.6	58,411,315	107,651	-660,809	1,218
384	Riley	Blue Valley	182.2	19,922,028	109,342	-62,896	345
403	Rush	Otis-Bison	232.1	25,378,961	109,345	0	0
242	Wallace	Weskan	92.5	10,151,601	109,747	-17,107	185
467	Wichita	Leoti	386.5	42,550,262	110,091	-157,678	408
283	Elk	Elk Valley	118.7	13,169,731	110,950	-156,179	1,316
415	Brown	Hiawatha	852.0	95,078,551	111,595	-197,162	231
245	Coffey	LeRoy-Gridley	206.5	23,060,009	111,671	0	0
496	Pawnee	Pawnee Heights	144.5	16,169,536	111,900	-85,280	590
412	Sheridan	Hoxie Community Schools	355.3	39,869,624	112,214	-64,249	181
223	Washington	Barnes	346.4	39,983,086	115,425	-175,837	508
364	Marshall	Marysville	693.5	80,822,034	116,542	-173,754	251
512	Johnson	Shawnee Mission Pub Sch	26,471.6	3,088,036,574	116,655	-3,040,285	115
225	Meade	Fowler	133.0	15,520,024	116,692	-89,000	669
390	Greenwood	Hamilton	76.5	8,991,591	117,537	-7,136	93
423	McPherson	Moundridge	385.7	45,499,972	117,967	-121,534	315
334	Cloud	Southern Cloud	190.7	22,676,784	118,913	-119,683	628
220	Clark	Ashland	191.9	22,840,124	119,021	0	0
210	Stevens	Hugoton Public Schools	1,041.4	124,287,920	119,347	0	0
208	Trego	Wakeeney	367.5	43,865,669	119,362	0	0
115	Nemaha	Nemaha Central	575.5	69,640,419	121,009	-15,619	27
281	Graham	Graham County	360.5	43,656,038	121,099	0	0
256	Allen	Marmaton Valley	276.5	33,501,822	121,164	-400,146	1,447
229	Johnson	Blue Valley	21,606.5	2,640,516,177	122,209	-2,407,372	111
200	Greeley	Greeley County Schools	245.0	30,308,786	123,709	0	0
401	Rice	Chase-Raymond	162.0	20,139,991	124,321	0	0
299	Lincoln	Sylvan Grove	228.8	28,490,557	124,522	-72,558	317
314	Thomas	Brewster	125.5	15,731,124	125,348	0	0
361	Harper	Anthony-Harper	809.2	102,383,192	126,524	-80,374	99
459	Ford	Bucklin	221.8	28,094,660	126,667	0	0
274	Logan	Oakley	387.8	51,287,176	132,252	0	0
284	Chase	Chase County	341.5	46,882,742	137,285	-4,647	14
254	Barber	Barber County North	442.5	60,776,776	137,349	0	0
227	Hodgeman	Hodgeman County Schools	286.5	39,469,464	137,764	0	0
363	Finney	Holcomb	965.3	133,856,221	138,668	0	0
303	Ness	Ness City	281.1	39,525,131	140,609	0	0
294	Decatur	Oberlin	311.0	44,301,134	142,447	-49,926	161

# Additional Resources Available by Backfilling LOB to Replace Reduced Equalization Aid Under S Sub HB 2655

EQUITY TEST: NOT Substantially Similar Educational Opportunity

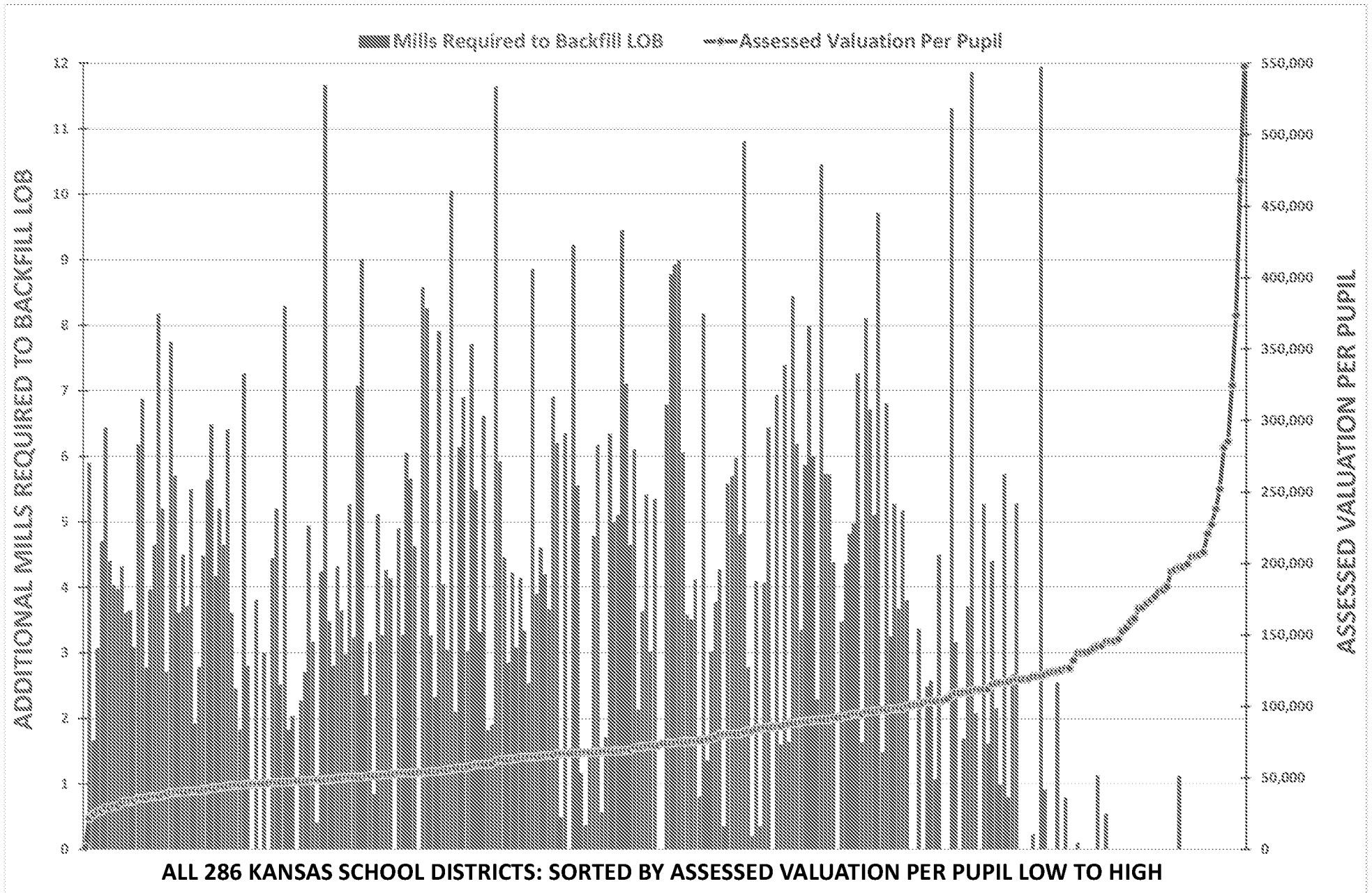
EQUITY TEST: NOT Reasonably Equal Access

			A	B	C	D	E
			KSDE SF16-117 Col 1	KSDE SF16-117 Col 2a	(B ÷ A)	SF16-126 Col 4	-(D ÷ A)
			<b>2015-16 Est.</b>	<b>2016-17</b>	<b>Assessed</b>		<b>Additional</b>
			<b>9/20 FTE Enroll</b>	<b>LOB / BI</b>	<b>Valuation</b>	<b>LOB State Aid</b>	<b>Resources</b>
USD#	County Name	USD Name	(incl 4yr AR/Virt)	Final Valuation	Per Pupil	Inc / Dec	Per Pupil
310	Reno	Fairfield	287.0	40,958,759	142,713	0	0
107	Jewell	Rock Hills	274.0	39,838,632	145,396	-21,459	78
215	Kearny	Lakin	610.0	88,743,947	145,482	0	0
300	Comanche	Comanche County	313.0	45,556,826	145,549	0	0
452	Stanton	Stanton County	430.2	63,241,920	147,006	0	0
444	Rice	Little River	314.5	47,973,963	152,540	0	0
226	Meade	Meade	378.0	58,629,148	155,104	0	0
216	Kearny	Deerfield	188.5	29,971,587	159,000	0	0
292	Gove	Wheatland	102.0	16,478,606	161,555	0	0
374	Haskell	Sublette	440.7	74,381,256	168,780	0	0
468	Lane	Healy Public Schools	69.0	11,685,573	169,356	0	0
502	Edwards	Lewis	113.0	19,436,449	172,004	0	0
482	Lane	Dighton	217.0	37,806,064	174,221	0	0
422	Kiowa	Kiowa County	340.7	60,274,710	176,914	0	0
351	Stafford	Macksville	215.0	38,758,316	180,271	0	0
111	Doniphan	Doniphan West Schools	317.0	57,505,179	181,404	0	0
112	Ellsworth	Central Plains	485.6	89,307,877	183,912	0	0
474	Kiowa	Haviland	96.0	18,650,047	194,271	0	0
362	Linn	Prairie View	856.9	167,734,478	195,746	0	0
387	Wilson	Altoona-Midway	181.0	35,683,867	197,148	-39,888	220
241	Wallace	Wallace County Schools	173.0	34,221,912	197,815	0	0
399	Russell	Paradise	113.5	22,641,755	199,487	0	0
269	Rooks	Palco	105.5	21,592,053	204,664	0	0
103	Cheyenne	Cheylin	133.5	27,419,206	205,387	0	0
217	Morton	Rolla	164.0	33,818,549	206,211	0	0
476	Gray	Copeland	96.2	19,998,184	207,881	0	0
251	Lyon	North Lyon County	415.0	91,678,794	220,913	0	0
507	Haskell	Satanta	299.5	68,104,412	227,394	0	0
209	Stevens	Moscow Public Schools	167.2	39,810,399	238,100	0	0
291	Gove	Grinnell Public Schools	85.5	21,555,308	252,109	0	0
321	Pottawatomie	Kaw Valley	1,112.5	312,680,008	281,061	0	0
255	Barber	South Barber	223.5	63,759,299	285,277	0	0
106	Ness	Western Plains	104.0	33,750,173	324,521	0	0
275	Logan	Triplains	69.5	25,964,400	373,588	0	0
332	Kingman	Cunningham	145.5	68,088,850	467,965	0	0
244	Coffey	Burlington	821.0	449,794,920	547,862	0	0
	<b>TOTALS</b>		461,771.1	31,934,399,480	69,156	-82,908,792	

**APPENDIX J:**  
**Chart Demonstrating Mills Required to Access Additional Resources**  
**(With Supporting Documentation)**

# Mills Required to Access Additional Resources Available by Backfilling LOB to Replace Reduced Equalization Aid Under S Sub HB 2655

EQUITY TEST: NOT Similar Tax Effort



Data from: <http://www.ksde.org/Portals/0/School%20Finance/Action%20Items/SF16-117.xlsx>  
<http://www.ksde.org/Portals/0/School%20Finance/Action%20Items/SF16-126.xlsx>



# Poor and Wealthy Districts Don't Have Equal Access to the Additional Local Resources Through Similar Tax Effort.

- Districts receiving a cut to equalization under S Sub HB 2666 can raise these additional LOB dollars locally up to the amount of the aid that was cut.
- There is no equalization on these amounts.
- Because a mill in a wealthier district raises much more funding than a mill in a poorer district, the local tax effort varies greatly between districts.
- For example:
  - U.S.D. 499 Galena (AVPP \$21,928)
    - They have access to additional funding of \$102,278, or **\$129 per pupil**.
    - This requires increasing their mill levy by \$.9 mills to access those additional funds.
  - U.S.D. 500 Kansas City (AVPP \$33,671)
    - They have access to additional funding of \$2,502,864, or **\$123 per pupil**.
    - This requires increasing their mill levy by 3.6 mills to access those additional funds.
  - U.S.D. 231 Gardner Edgerton (AVPP \$47,961)
    - They have access to additional funding of \$706,254, or **\$129 per pupil**.
    - This requires increasing their mill levy by 2.7 mills to access those additional funds.
  - U.S.D. 229 Blue Valley (AVPP \$122,209)
    - They have access to additional funding of \$2,407,372, or **\$111 per pupil**.
    - This requires increasing their mill levy by 0.9 mills to access those additional funds.
  - U.S.D. 344 Pleasanton (AVPP \$48,837)
    - They have access to additional funding of \$192,875, or **\$570 per pupil**.
    - This requires increasing their mill levy by 11.7 mills to access those additional funds.
  - U.S.D. 346 Jayhawk (AVPP \$107,651)
    - They have access to additional funding of \$660,809, or **\$1,218 per pupil**.
    - This requires increasing their mill levy by 11.3 mills to access those additional funds.
- **Conclusion: Poor and Wealthy Districts Don't Have Equal Access to the Additional Local Resources Through Similar Tax Effort.**

# Mills Required to Access Additional Resources Available by Backfilling LOB to Replace Reduced Equalization Aid Under S Sub HB 2655

## EQUITY TEST: NOT Similar Tax Effort

			A	B	(B ÷ A)	D	E	F
			KSDE SF16-117 Col 1	KSDE SF16-117 Col 2a		SF16-126 Col 4	-(D ÷ A)	-D ÷ (C ÷ 1000)
			2015-16 Est.	2016-17	Assessed		Additional Resources	Mills Required
USD#	County Name	USD Name	9/20 FTE Enroll (incl 4yr AR/Virt)	LOB / BI Final Valuation	Valuation Per Pupil	LOB State Aid Inc / Dec	Available Per Pupil	to Backfill LOB
207	Leavenworth	Ft Leavenworth	1,599.5	2,479,839	1,550	9,108	0	-
499	Cherokee	Galena	790.1	17,325,628	21,928	-102,278	129	5.9
508	Cherokee	Baxter Springs	998.2	24,603,999	24,648	-40,859	41	1.7
261	Sedgwick	Haysville	5,241.9	137,615,086	26,253	-422,672	81	3.1
504	Labette	Oswego	446.0	12,020,051	26,951	-56,487	127	4.7
475	Geary	Geary County Schools	7,313.7	211,792,780	28,958	-1,363,276	186	6.4
249	Crawford	Frontenac Public Schools	875.7	25,426,529	29,036	-111,824	128	4.4
447	Montgomery	Cherryvale	852.6	25,686,266	30,127	-103,575	121	4.0
202	Wyandotte	Turner-Kansas City	4,028.0	122,040,489	30,298	-484,713	120	4.0
470	Cowley	Arkansas City	2,696.1	88,906,879	32,976	-383,843	142	4.3
443	Ford	Dodge City	6,505.5	218,908,126	33,650	-788,687	121	3.6
500	Wyandotte	Kansas City	20,388.9	686,512,344	33,671	-2,502,864	123	3.6
480	Seward	Liberal	4,739.5	160,639,597	33,894	-495,290	105	3.1
235	Bourbon	Uniontown	427.0	15,150,639	35,482	-93,554	219	6.2
505	Labette	Chetopa-St. Paul	439.3	15,745,997	35,843	-108,219	246	6.9
491	Douglas	Eudora	1,656.8	59,647,015	36,001	-164,977	100	2.8
506	Labette	Labette County	1,478.2	54,331,028	36,755	-215,501	146	4.0
248	Crawford	Girard	993.7	36,675,663	36,908	-170,283	171	4.6
337	Jackson	Royal Valley	812.4	30,100,043	37,051	-246,065	303	8.2
357	Sumner	Belle Plaine	601.7	22,691,982	37,713	-118,039	196	5.2
439	Harvey	Sedgwick Public Schools	460.5	17,883,268	38,834	-48,449	105	2.7
246	Crawford	Northeast	470.0	18,657,941	39,698	-144,553	308	7.7
454	Osage	Burlingame Public School	299.0	11,931,554	39,905	-68,019	227	5.7
253	Lyon	Emporia	4,391.2	175,554,755	39,979	-633,906	144	3.6
402	Butler	Augusta	2,102.6	84,585,790	40,229	-380,141	181	4.5
257	Allen	Iola	1,261.2	50,999,392	40,437	-189,235	150	3.7
336	Jackson	Holton	1,065.8	43,548,016	40,859	-239,384	225	5.5
396	Butler	Douglass Public Schools	670.1	27,500,611	41,040	-52,688	79	1.9
394	Butler	Rose Hill Public Schools	1,574.0	64,755,061	41,140	-179,755	114	2.8
268	Sedgwick	Cheney	739.6	30,868,181	41,736	-138,423	187	4.5
234	Bourbon	Fort Scott	1,817.6	76,212,737	41,930	-429,972	237	5.6
367	Miami	Osawatomie	1,130.5	48,400,624	42,813	-313,930	278	6.5
503	Labette	Parsons	1,225.5	52,490,030	42,832	-218,717	178	4.2
353	Sumner	Wellington	1,545.0	67,219,225	43,508	-349,018	226	5.2
420	Osage	Osage City	645.2	28,197,892	43,704	-131,009	203	4.6
356	Sumner	Conway Springs	476.2	21,089,843	44,288	-135,100	284	6.4
308	Reno	Hutchinson Public Schools	4,724.9	211,400,755	44,742	-762,972	161	3.6
262	Sedgwick	Valley Center Pub Sch	2,723.6	122,293,832	44,902	-299,711	110	2.5
457	Finney	Garden City	7,281.8	327,355,598	44,955	-595,555	82	1.8
339	Jefferson	Jefferson County North	424.5	19,190,794	45,208	-139,362	328	7.3
265	Sedgwick	Goddard	5,334.1	243,321,990	45,616	-680,851	128	2.8
509	Sumner	South Haven	193.5	8,855,757	45,766	44,602	0	-
340	Jefferson	Jefferson West	835.7	38,271,515	45,796	-145,711	174	3.8
218	Morton	Elkhart	1,052.3	48,302,988	45,902	60,515	0	-
501	Shawnee	Topeka Public Schools	13,100.0	603,482,608	46,067	-1,804,935	138	3.0
405	Rice	Lyons	789.5	36,514,399	46,250	19,028	0	-
373	Harvey	Newton	3,332.4	155,368,123	46,623	-689,770	207	4.4
288	Franklin	Central Heights	538.0	25,126,709	46,704	-130,682	243	5.2
469	Leavenworth	Lansing	2,572.3	120,341,002	46,783	-301,893	117	2.5
338	Jefferson	Valley Falls	363.5	17,079,303	46,986	-141,638	390	8.3
230	Johnson	Spring Hill	3,421.2	161,520,235	47,212	-293,948	86	1.8
250	Crawford	Pittsburg	2,943.8	139,256,764	47,305	-282,583	96	2.0
358	Sumner	Oxford	345.6	16,497,135	47,735	67,172	0	-
487	Dickinson	Herington	434.0	20,771,119	47,860	-47,114	109	2.3
231	Johnson	Gardner Edgerton	5,457.2	261,733,061	47,961	-706,254	129	2.7
372	Shawnee	Silver Lake	662.6	31,815,238	48,016	-157,086	237	4.9
325	Phillips	Phillipsburg	605.0	29,196,305	48,258	-92,430	153	3.2
285	Chautauqua	Cedar Vale	172.0	8,340,292	48,490	-3,358	20	0.4

# Mills Required to Access Additional Resources Available by Backfilling LOB to Replace Reduced Equalization Aid Under S Sub HB 2655

## EQUITY TEST: NOT Similar Tax Effort

			A	B	(B ÷ A)	D	E	(D ÷ (C ÷ 1000))
			KSDE SF16-117 Col 1	KSDE SF16-117 Col 2a		SF16-126 Col 4	-(D ÷ A)	
			2015-16 Est.	2016-17	Assessed		Additional Resources	Mills Required
			9/20 FTE Enroll (incl 4yr AR/Virt)	LOB / BI Final Valuation	Valuation Per Pupil	LOB State Aid Inc / Dec	Available Per Pupil	to Backfill LOB
341	Jefferson	Oskaloosa Public Schools	543.8	26,396,972	48,542	-111,831	206	4.2
344	Linn	Pleasanton	338.5	16,531,195	48,837	-192,875	570	11.7
404	Cherokee	Riverton	717.2	35,173,674	49,043	-122,514	171	3.5
409	Atchison	Atchison Public Schools	1,626.8	79,813,762	49,062	-223,242	137	2.8
434	Osage	Santa Fe Trail	986.2	49,233,925	49,923	-212,642	216	4.3
413	Neosho	Chanute Public Schools	1,755.3	87,752,962	49,993	-319,215	182	3.6
428	Barton	Great Bend	2,906.5	145,938,498	50,211	-434,133	149	3.0
421	Osage	Lyndon	396.5	19,961,698	50,345	-105,099	265	5.3
290	Franklin	Ottawa	2,348.1	118,326,184	50,392	-382,498	163	3.2
461	Wilson	Neodesha	702.0	35,379,023	50,397	-250,286	357	7.1
462	Cowley	Central	284.7	14,383,547	50,522	-129,589	455	9.0
435	Dickinson	Abilene	1,537.9	78,693,936	51,170	-184,899	120	2.3
453	Leavenworth	Leavenworth	3,602.3	185,524,544	51,502	-587,559	163	3.2
286	Chautauqua	Chautauqua Co Community	368.9	19,038,666	51,609	-16,048	44	0.8
465	Cowley	Winfield	2,164.1	111,841,077	51,680	-571,881	264	5.1
464	Leavenworth	Tonganoxie	1,897.4	98,572,542	51,951	-322,038	170	3.3
471	Cowley	Dexter	141.5	7,376,965	52,134	-31,423	222	4.3
385	Butler	Andover	5,610.2	296,088,314	52,777	-1,224,162	218	4.1
114	Doniphan	Riverside	633.8	33,525,132	52,895	12,411	0	-
333	Cloud	Concordia	1,007.7	53,631,501	53,222	-262,440	260	4.9
323	Pottawatomie	Rock Creek	944.1	50,300,973	53,279	-164,492	174	3.3
411	Marion	Goessel	266.0	14,178,210	53,302	-85,801	323	6.1
389	Greenwood	Eureka	606.5	32,485,244	53,562	-183,480	303	5.6
376	Rice	Sterling	511.0	27,394,382	53,609	-126,574	248	4.6
431	Barton	Hoisington	704.5	37,790,427	53,641	166,216	0	-
430	Brown	South Brown County	548.0	29,448,597	53,738	-252,507	461	8.6
335	Jackson	North Jackson	361.5	19,485,128	53,901	-160,826	445	8.3
264	Sedgwick	Clearwater	1,093.0	59,571,619	54,503	-194,003	177	3.3
259	Sedgwick	Wichita	47,656.9	2,598,936,432	54,534	-6,045,648	127	2.3
498	Marshall	Valley Heights	375.0	20,451,902	54,538	-161,729	431	7.9
320	Pottawatomie	Wamego	1,470.1	81,059,447	55,139	-327,496	223	4.0
266	Sedgwick	Maize	6,883.0	383,523,296	55,720	-1,165,811	169	3.0
307	Saline	Ell-Saline	448.5	25,166,441	56,112	-252,817	564	10.0
458	Leavenworth	Basehor-Linwood	2,356.4	133,518,430	56,662	-279,044	118	2.1
460	Harvey	Hesston	774.1	44,111,760	56,985	-270,744	350	6.1
440	Harvey	Halstead	742.5	42,332,866	57,014	-291,933	393	6.9
450	Shawnee	Shawnee Heights	3,438.8	197,228,101	57,354	-596,977	174	3.0
240	Ottawa	Twin Valley	573.7	33,489,048	58,374	-258,276	450	7.7
446	Montgomery	Independence	1,934.9	114,454,227	59,153	-627,014	324	5.5
348	Douglas	Baldwin City	1,313.7	77,874,133	59,278	-258,149	197	3.3
449	Leavenworth	Easton	599.6	35,662,223	59,477	-235,822	393	6.6
282	Elk	West Elk	337.0	20,060,833	59,528	-36,436	108	1.8
260	Sedgwick	Derby	6,480.9	388,230,280	59,904	-735,024	113	1.9
247	Crawford	Cherokee	512.6	31,757,990	61,955	-369,680	721	11.6
239	Ottawa	North Ottawa County	601.4	37,628,310	62,568	-222,723	370	5.9
379	Clay	Clay Center	1,328.4	83,125,031	62,575	-369,689	278	4.4
305	Saline	Salina	6,965.9	438,980,058	63,018	-1,248,914	179	2.8
267	Sedgwick	Renwick	1,827.0	115,169,504	63,037	-486,381	266	4.2
345	Shawnee	Seaman	3,650.4	232,017,269	63,559	-714,134	196	3.1
408	Marion	Marion-Florence	502.8	32,392,084	64,423	-134,098	267	4.1
484	Wilson	Fredonia	654.1	42,149,674	64,439	-140,475	215	3.3
204	Wyandotte	Bonner Springs	2,622.2	169,352,303	64,584	-427,970	163	2.5
258	Allen	Humboldt	848.4	54,868,088	64,672	-485,907	573	8.9
309	Reno	Nickerson	1,079.3	70,010,879	64,867	-272,711	253	3.9
232	Johnson	De Soto	6,728.8	439,232,561	65,277	-2,022,965	301	4.6
289	Franklin	Wellsville	753.0	49,302,033	65,474	-206,772	275	4.2
400	McPherson	Smoky Valley	1,031.9	67,976,092	65,875	-249,239	242	3.7
495	Pawnee	Ft Larned	856.0	56,392,772	65,879	-389,566	455	6.9

# Mills Required to Access Additional Resources Available by Backfilling LOB to Replace Reduced Equalization Aid Under S Sub HB 2655

**EQUITY TEST: NOT Similar Tax Effort**

			A	B	C	D	E	F
			KSDE SF16-117 Col 1	KSDE SF16-117 Col 2a	(B ÷ A)	SF16-126 Col 4	-(D ÷ A)	-D ÷ (C ÷ 1000)
			2015-16 Est.	2016-17	Assessed		Additional Resources	Mills Required
			9/20 FTE Enroll (incl 4yr AR/Virt)	LOB / BI Final Valuation	Valuation Per Pupil	LOB State Aid Inc / Dec	Available Per Pupil	to Backfill LOB
493	Cherokee	Columbus	933.0	62,439,109	66,923	-387,249	415	6.2
263	Sedgwick	Mulvane	1,700.2	113,786,303	66,925	-55,372	33	0.5
342	Jefferson	McLouth	455.6	30,578,224	67,116	-194,210	426	6.4
369	Harvey	Burrton	242.0	16,249,802	67,148	51,513	0	-
463	Cowley	Udall	331.7	22,374,302	67,453	-206,438	622	9.2
211	Norton	Norton Community Schools	677.7	45,731,095	67,480	-253,864	375	5.6
366	Woodson	Woodson	432.5	29,205,362	67,527	-33,810	78	1.2
368	Miami	Paola	1,941.0	131,128,041	67,557	-47,738	25	0.4
416	Miami	Louisburg	1,672.1	113,035,270	67,601	-172,834	103	1.5
101	Neosho	Erie-Galesburg	510.5	34,635,897	67,847	-165,559	324	4.8
429	Doniphan	Troy Public Schools	326.0	22,152,217	67,952	-136,658	419	6.2
331	Kingman	Kingman - Norwich	927.2	63,311,888	68,283	-35,949	39	0.6
205	Butler	Bluestem	486.0	33,315,838	68,551	-56,881	117	1.7
378	Riley	Riley County	671.4	46,133,671	68,713	-292,576	436	6.3
233	Johnson	Olathe	27,838.8	1,916,552,130	68,845	-9,575,361	344	5.0
410	Marion	Durham-Hillsboro-Lehigh	529.3	36,487,766	68,936	-186,307	352	5.1
243	Coffey	Lebo-Waverly	414.7	28,590,014	68,941	-270,076	651	9.4
380	Marshall	Vermillion	530.0	36,642,139	69,136	-260,333	491	7.1
436	Montgomery	Caney Valley	745.5	51,596,489	69,211	-239,531	321	4.6
365	Anderson	Garnett	990.0	70,461,856	71,174	-429,918	434	6.1
313	Reno	Buhler	2,185.3	155,775,364	71,283	-331,796	152	2.1
287	Franklin	West Franklin	566.5	40,662,285	71,778	-147,513	260	3.6
386	Greenwood	Madison-Virgil	222.0	16,005,765	72,098	-86,657	390	5.4
473	Dickinson	Chapman	1,035.7	75,247,497	72,654	-226,618	219	3.0
381	Ford	Spearville	342.5	24,891,009	72,674	-133,059	388	5.3
388	Ellis	Ellis	418.4	30,436,057	72,744	91,079	0	-
355	Barton	Ellinwood Public Schools	423.4	31,310,781	73,951	190,623	0	-
322	Pottawatomie	Onaga-Havensville-Wheato	288.0	21,400,205	74,306	-145,165	504	6.8
311	Reno	Pretty Prairie	251.5	18,704,514	74,372	-164,188	653	8.8
456	Osage	Marais Des Cygnes Valley	234.6	17,463,039	74,438	-155,879	664	8.9
492	Butler	Flinthills	252.4	18,967,534	75,149	-170,372	675	9.0
102	Gray	Cimmaron-Ensign	624.5	47,050,552	75,341	-285,031	456	6.1
252	Lyon	Southern Lyon County	495.0	37,306,362	75,366	-133,607	270	3.6
273	Mitchell	Beloit	767.5	57,960,772	75,519	-203,131	265	3.5
327	Ellsworth	Ellsworth	602.6	45,529,993	75,556	-187,355	311	4.1
293	Gove	Quinter Public Schools	272.0	20,741,785	76,257	-16,562	61	0.8
360	Sumner	Caldwell	230.5	17,592,634	76,324	-143,827	624	8.2
437	Shawnee	Auburn Washburn	6,015.0	462,320,700	76,861	-622,735	104	1.3
445	Montgomery	Coffeyville	1,661.4	129,171,054	77,748	-389,721	235	3.0
330	Wabaunsee	Mission Valley	462.2	36,317,099	78,574	-136,896	296	3.8
347	Edwards	Kinsley-Offerle	324.5	26,105,839	80,449	-111,390	343	4.3
397	Marion	Centre	301.8	24,280,664	80,453	-8,485	28	0.3
312	Reno	Haven Public Schools	854.5	68,790,832	80,504	-383,753	449	5.6
438	Pratt	Skyline Schools	394.5	31,808,521	80,630	-181,179	459	5.7
393	Dickinson	Solomon	302.6	24,423,551	80,712	-145,883	482	6.0
343	Jefferson	Perry Public Schools	743.5	60,131,598	80,876	-289,101	389	4.8
316	Thomas	Golden Plains	182.6	15,019,520	82,254	-162,331	889	10.8
417	Morris	Morris County	716.2	59,302,910	82,802	-164,849	230	2.8
511	Harper	Attica	151.5	12,560,747	82,909	-2,523	17	0.2
382	Pratt	Pratt	1,085.6	91,327,973	84,127	-373,782	344	4.1
494	Hamilton	Syracuse	503.0	42,619,158	84,730	-15,072	30	0.4
113	Nemaha	Prairie Hills	1,106.2	94,122,352	85,086	-383,134	346	4.1
212	Norton	Northern Valley	163.0	13,909,673	85,335	-89,530	549	6.4
407	Russell	Russell County	792.5	67,975,671	85,774	257,388	0	-
349	Stafford	Stafford	244.4	20,975,841	85,826	-145,450	595	6.9
203	Wyandotte	Piper-Kansas City	1,962.3	168,905,433	86,075	-269,147	137	1.6
352	Sherman	Goodland	882.0	76,947,964	87,243	-568,624	645	7.4
490	Butler	El Dorado	1,871.0	163,787,450	87,540	-269,181	144	1.6

## Mills Required to Access Additional Resources Available by Backfilling LOB to Replace Reduced Equalization Aid Under S Sub HB 2655

**EQUITY TEST: NOT Similar Tax Effort**

		A	B	(B ÷ A)	D	E	(-D ÷ A)	-D ÷ (C ÷ 1000)
		KSDE SF16-117 Col 1	KSDE SF16-117 Col 2a		SF16-126 Col 4			
		2015-16 Est.	2016-17	Assessed		Additional Resources		Mills Required
USD#	County Name	9/20 FTE Enroll (incl 4yr AR/Virt)	LOB / BI Final Valuation	Valuation Per Pupil	LOB State Aid Inc / Dec	Available Per Pupil		to Backfill LOB
237	Smith	Smith Center	369.5	32,527,145	88,030	-274,626	743	8.4
392	Osborne	Osborne County	274.6	24,300,516	88,494	-150,376	548	6.2
418	McPherson	McPherson	2,308.4	205,756,667	89,134	-688,878	298	3.3
448	McPherson	Inman	417.8	37,550,137	89,876	-220,421	528	5.9
426	Republic	Pike Valley	211.5	19,022,992	89,943	-152,081	719	8.0
479	Anderson	Crest	193.5	17,461,865	90,242	-104,821	542	6.0
497	Douglas	Lawrence	11,463.0	1,037,937,412	90,547	-2,377,404	207	2.3
110	Phillips	Thunder Ridge Schools	216.5	19,624,117	90,643	-205,051	947	10.4
315	Thomas	Colby Public Schools	880.5	79,874,175	90,715	-457,878	520	5.7
419	McPherson	Canton-Galva	361.5	32,890,765	90,984	-188,068	520	5.7
206	Butler	Remington-Whitewater	502.2	46,086,238	91,769	-201,860	402	4.4
477	Gray	Ingalls	231.0	21,316,495	92,279	24,186	0	-
395	Rush	LaCrosse	281.5	26,011,454	92,403	-90,382	321	3.5
224	Washington	Clifton-Clyde	312.0	29,170,046	93,494	-127,159	408	4.4
371	Gray	Montezuma	223.5	20,980,557	93,873	-101,046	452	4.8
359	Sumner	Argonia Public Schools	157.0	14,874,629	94,743	-73,925	471	5.0
329	Wabaunsee	Mill Creek Valley	422.4	40,031,825	94,772	-290,683	688	7.3
375	Butler	Circle	1,901.3	180,222,243	94,789	-293,716	154	1.6
377	Atchison	Atchison Co Comm Schools	558.0	53,610,336	96,076	-434,626	779	8.1
105	Rawlins	Rawlins County	338.5	32,633,331	96,406	-218,936	647	6.7
108	Washington	Washington Co. Schools	337.0	32,559,264	96,615	-166,153	493	5.1
298	Lincoln	Lincoln	347.0	33,671,619	97,036	-327,143	943	9.7
466	Scott	Scott County	935.5	91,166,231	97,452	-135,092	144	1.5
272	Mitchell	Waconda	298.5	29,102,289	97,495	-197,983	663	6.8
326	Phillips	Logan	147.0	14,443,385	98,254	-46,844	319	3.2
109	Republic	Republic County	466.0	45,857,619	98,407	-241,846	519	5.3
219	Clark	Minneola	233.7	23,075,367	98,739	-84,689	362	3.7
398	Marion	Peabody-Burns	245.4	24,244,856	98,797	-125,290	511	5.2
306	Saline	Southeast Of Saline	670.5	67,137,784	100,131	-255,415	381	3.8
270	Rooks	Plainville	335.9	33,857,433	100,796	0	0	-
350	Stafford	St John-Hudson	331.5	33,565,922	101,255	0	0	-
297	Cheyenne	St Francis Comm Sch	270.0	27,354,453	101,313	-92,022	341	3.4
432	Ellis	Victoria	286.5	29,392,245	102,591	0	0	-
383	Riley	Manhattan-Ogden	5,982.6	618,119,499	103,320	-1,536,205	257	2.5
271	Rooks	Stockton	302.0	31,307,273	103,666	-80,629	267	2.6
489	Ellis	Hays	2,887.9	299,712,637	103,782	-317,906	110	1.1
481	Dickinson	Rural Vista	302.0	31,445,327	104,124	-141,353	468	4.5
214	Grant	Ulysses	1,684.3	175,544,326	104,224	0	0	-
483	Seward	Kismet-Plains	682.0	71,835,477	105,331	0	0	-
346	Linn	Jayhawk	542.6	58,411,315	107,651	-660,809	1,218	11.3
384	Riley	Blue Valley	182.2	19,922,028	109,342	-62,896	345	3.2
403	Rush	Otis-Bison	232.1	25,378,961	109,345	0	0	-
242	Wallace	Weskan	92.5	10,151,601	109,747	-17,107	185	1.7
467	Wichita	Leoti	386.5	42,550,262	110,091	-157,678	408	3.7
283	Elk	Elk Valley	118.7	13,169,731	110,950	-156,179	1,316	11.9
415	Brown	Hiawatha	852.0	95,078,551	111,595	-197,162	231	2.1
245	Coffey	LeRoy-Gridley	206.5	23,060,009	111,671	0	0	-
496	Pawnee	Pawnee Heights	144.5	16,169,536	111,900	-85,280	590	5.3
412	Sheridan	Hoxie Community Schools	355.3	39,869,624	112,214	-64,249	181	1.6
223	Washington	Barnes	346.4	39,983,086	115,425	-175,837	508	4.4
364	Marshall	Marysville	693.5	80,822,034	116,542	-173,754	251	2.1
512	Johnson	Shawnee Mission Pub Sch	26,471.6	3,088,036,574	116,655	-3,040,285	115	1.0
225	Meade	Fowler	133.0	15,520,024	116,692	-89,000	669	5.7
390	Greenwood	Hamilton	76.5	8,991,591	117,537	-7,136	93	0.8
423	McPherson	Moundridge	385.7	45,499,972	117,967	-121,534	315	2.7
334	Cloud	Southern Cloud	190.7	22,676,784	118,913	-119,683	628	5.3
220	Clark	Ashland	191.9	22,840,124	119,021	0	0	-
210	Stevens	Hugoton Public Schools	1,041.4	124,287,920	119,347	0	0	-

## Mills Required to Access Additional Resources Available by Backfilling LOB to Replace Reduced Equalization Aid Under S Sub HB 2655

**EQUITY TEST: NOT Similar Tax Effort**

		A	B	(B ÷ A)	D	E	F	
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		2015-16 Est.	2016-17	Assessed		Additional Resources	Mills Required	
USD#	County Name	9/20 FTE Enroll (incl 4yr AR/Virt)	LOB / BI Final Valuation	Valuation Per Pupil	LOB State Aid Inc / Dec	Available Per Pupil	to Backfill LOB	
208	Trego	Wakeeney	367.5	43,865,669	119,362	0	0	-
115	Nemaha	Nemaha Central	575.5	69,640,419	121,009	-15,619	27	0.2
281	Graham	Graham County	360.5	43,656,038	121,099	0	0	-
256	Allen	Marmaton Valley	276.5	33,501,822	121,164	-400,146	1,447	11.9
229	Johnson	Blue Valley	21,606.5	2,640,516,177	122,209	-2,407,372	111	0.9
200	Greeley	Greeley County Schools	245.0	30,308,786	123,709	0	0	-
401	Rice	Chase-Raymond	162.0	20,139,991	124,321	0	0	-
299	Lincoln	Sylvan Grove	228.8	28,490,557	124,522	-72,558	317	2.5
314	Thomas	Brewster	125.5	15,731,124	125,348	0	0	-
361	Harper	Anthony-Harper	809.2	102,383,192	126,524	-80,374	99	0.8
459	Ford	Bucklin	221.8	28,094,660	126,667	0	0	-
274	Logan	Oakley	387.8	51,287,176	132,252	0	0	-
284	Chase	Chase County	341.5	46,882,742	137,285	-4,647	14	0.1
254	Barber	Barber County North	442.5	60,776,776	137,349	0	0	-
227	Hodgeman	Hodgeman County Schools	286.5	39,469,464	137,764	0	0	-
363	Finney	Holcomb	965.3	133,856,221	138,668	0	0	-
303	Ness	Ness City	281.1	39,525,131	140,609	0	0	-
294	Decatur	Oberlin	311.0	44,301,134	142,447	-49,926	161	1.1
310	Reno	Fairfield	287.0	40,958,759	142,713	0	0	-
107	Jewell	Rock Hills	274.0	39,838,632	145,396	-21,459	78	0.5
215	Kearny	Lakin	610.0	88,743,947	145,482	0	0	-
300	Comanche	Comanche County	313.0	45,556,826	145,549	0	0	-
452	Stanton	Stanton County	430.2	63,241,920	147,006	0	0	-
444	Rice	Little River	314.5	47,973,963	152,540	0	0	-
226	Meade	Meade	378.0	58,629,148	155,104	0	0	-
216	Kearny	Deerfield	188.5	29,971,587	159,000	0	0	-
292	Gove	Wheatland	102.0	16,478,606	161,555	0	0	-
374	Haskell	Sublette	440.7	74,381,256	168,780	0	0	-
468	Lane	Healy Public Schools	69.0	11,685,573	169,356	0	0	-
502	Edwards	Lewis	113.0	19,436,449	172,004	0	0	-
482	Lane	Dighton	217.0	37,806,064	174,221	0	0	-
422	Kiowa	Kiowa County	340.7	60,274,710	176,914	0	0	-
351	Stafford	Macksville	215.0	38,758,316	180,271	0	0	-
111	Doniphan	Doniphan West Schools	317.0	57,505,179	181,404	0	0	-
112	Ellsworth	Central Plains	485.6	89,307,877	183,912	0	0	-
474	Kiowa	Haviland	96.0	18,650,047	194,271	0	0	-
362	Linn	Prairie View	856.9	167,734,478	195,746	0	0	-
387	Wilson	Altoona-Midway	181.0	35,683,867	197,148	-39,888	220	1.1
241	Wallace	Wallace County Schools	173.0	34,221,912	197,815	0	0	-
399	Russell	Paradise	113.5	22,641,755	199,487	0	0	-
269	Rooks	Palco	105.5	21,592,053	204,664	0	0	-
103	Cheyenne	Cheylin	133.5	27,419,206	205,387	0	0	-
217	Morton	Rolla	164.0	33,818,549	206,211	0	0	-
476	Gray	Copeland	96.2	19,998,184	207,881	0	0	-
251	Lyon	North Lyon County	415.0	91,678,794	220,913	0	0	-
507	Haskell	Satanta	299.5	68,104,412	227,394	0	0	-
209	Stevens	Moscow Public Schools	167.2	39,810,399	238,100	0	0	-
291	Gove	Grinnell Public Schools	85.5	21,555,308	252,109	0	0	-
321	Pottawatomie	Kaw Valley	1,112.5	312,680,008	281,061	0	0	-
255	Barber	South Barber	223.5	63,759,299	285,277	0	0	-
106	Ness	Western Plains	104.0	33,750,173	324,521	0	0	-
275	Logan	Triplains	69.5	25,964,400	373,588	0	0	-
332	Kingman	Cunningham	145.5	68,088,850	467,965	0	0	-
244	Coffey	Burlington	821.0	449,794,920	547,862	0	0	-
TOTALS		461,771.1	31,934,399,480	69,156	-82,908,792			

**APPENDIX K:**  
**Original Brief Filed by State**  
**(With Accompanying Correspondence)**

## Skladzien, Jessica

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**From:** Carswell, Dwight <Dwight.Carswell@ag.ks.gov>  
**Sent:** Friday, April 15, 2016 6:40 PM  
**To:** Rupe, Alan; Skladzien, Jessica; Kanaga, Mark; john robb  
**Cc:** Phillips, Steve; 'tduncan@shb.com'; 'zmcclure@shb.com'; Michael, Philip [DACC]; Carroll, Dan [DACC]  
**Subject:** Gannon equity compliance brief  
**Attachments:** Gannon equity compliance brief - final.pdf

Please find attached a copy of the State's brief which we filed today in *Gannon*.

Dwight Carswell  
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No. 15-113,267-S

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In the Supreme Court of the State of Kansas

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**Luke Gannon, *et al.*,**  
Plaintiffs-Appellees,

v.

**State of Kansas, *et al.*,**  
Defendants-Appellants.

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Appeal From Appointed Panel  
Presiding in the District Court of Shawnee County, Kansas

Honorable Franklin R. Theis  
Honorable Robert J. Fleming  
Honorable Jack L. Burr

District Court Case No. 10C001569

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**BRIEF OF APPELLANT CONCERNING LEGISLATIVE CURE**

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Oral Argument: One Hour

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## NATURE OF THE CASE

This Court’s February 11, 2016, Opinion (“*Gannon II*”) reiterated that the unconstitutional inequities identified by the Court “can be cured in a variety of ways—at the choice of the legislature.” Slip op. at 73 (quoting *Gannon v. State*, 298 Kan. 1107, 1181, 1188-89, 319 P.3d 1196 (2014) (“*Gannon I*”). The Legislature took the Court’s guidance to heart, first seriously considering whether to restore the old equity funding system, the precise details of which were never constitutionally mandated. When simply reverting to all of the old formulas failed to gain support, the Legislature considered other approaches, all with the predominant goal in mind of creating a constitutionally equitable system of school finance.

Ultimately, after substantial hearings, the presentation of expert testimony, and the careful consideration of neutral, thoughtful, and detailed analyses of various potential options, the Legislature reached consensus on the approach represented by the law now before this Court. Specifically, the Legislature chose to cure the inequities this Court identified by passing 2016 Senate Substitute for House Bill 2655 (“HB 2655”), a law which—by any measure—provides school districts reasonably equal access to substantially similar educational opportunity through similar tax effort. A copy of HB 2655 is included as Appendix A to the State’s Notice of Legislative Cure (April 7, 2016).

The bases for the Legislature’s determination that HB 2655 complies with Article 6 of the Kansas Constitution are thoroughly documented in the extensive legislative record of the proceedings, including testimony and mathematical analyses, which has been provided to the Court as Appendix B (“App. B”) to the State’s Notice.

The Legislature's good-faith, careful, reasoned and well-documented determination should be given substantial deference.

Given the Legislature's considered and attentive response to the Court's decision in *Gannon II*, the Article 6 equity requirement now has been satisfied. Even if the Court were to somehow find that HB 2655 does not cure completely the previously found inequities, HB 2655 contains an explicit *severability* clause that would allow this Court to sever any unconstitutional provisions rather than enjoining all school funding. Thus, in the unlikely event the Court finds that HB 2655 still has not satisfied the Article 6 equity requirement, there is absolutely no reason any appropriate and proper judicial remedy would include closing Kansas public schools.

#### **STATEMENT OF THE ISSUES**

1. Did the Legislature cure the unconstitutional capital outlay inequities when it restored and fully funded the previous capital outlay equalization formula, something this Court called an "obvious" solution?
2. Did the Legislature cure the unconstitutional local option budget (LOB) inequities by applying the formula this Court approved for capital outlay equalization to LOB equalization, particularly when evidence before the Legislature demonstrated that this action would reduce significantly any existing wealth-based disparities?
3. If for some reason this Court concludes that the capital outlay or LOB inequities have not been cured, is the proper remedy to rely on the severability clause in HB 2655 to sever any unconstitutional provisions rather than taking the unprecedented action of closing the public schools by judicial decree?

## STATEMENT OF FACTS

After this Court's decision in *Gannon II*, the Legislature began studying ways to cure the unconstitutional inequities the Court identified. In *Gannon II*, this Court instructed: "One obvious way the legislature could comply with Article 6 would be to revive the relevant portions of the previous school funding system and fully fund them within the current block grant system." Slip op. at 73. Initially, two bills, HB 2731 and SB 512, were introduced in the Legislature to take that very approach. *See, e.g.*, App. B at 60, 70-71, 168-69, 172 (testimony of Kansas Education Commissioner Dr. Randy Watson and Dale Dennis, Deputy Commissioner of Education for Fiscal and Administrative Services, that HB 2731 and SB 512 would restore the previous equalization formulas).

But when hearings were held on HB 2731 and SB 512, *no one* showed up to testify as a proponent, nor did any person or any organization (including the Plaintiff Districts) even provide written proponent testimony in support of that approach. *See* App. B at 92, 94-95.<sup>1</sup> The bills also failed to gain political support within the Legislature. The HB 2731 proposal never made it out of the House Appropriations Committee. HB 2731, [http://www.kslegislature.org/li/b2015\\_16/measures/hb2731/](http://www.kslegislature.org/li/b2015_16/measures/hb2731/). When SB 512 reached the Senate floor, the Senate voted to send it back to the Ways and Means Committee. 2015-16 Journal of the Senate at 2157 (March 21, 2016), *available at* [http://www.kslegislature.org/li/b2015\\_16/chamber/documents/daily\\_journal\\_senate\\_20160321185858.pdf](http://www.kslegislature.org/li/b2015_16/chamber/documents/daily_journal_senate_20160321185858.pdf).

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<sup>1</sup> The relevant committee minutes have not yet been finalized and approved. The State will provide those minutes to the Court as soon as they become available.

A major reason these bills failed to gain traction was that restoring the previous equalization formulas would have had the effect of significantly cutting overall state aid for numerous districts. As Commissioner of Education Dr. Randy Watson testified, the bills would have created “some real hardships with the number of districts that will lose funding.” App. B at 175. These hardships were by no means limited to “wealthy” districts; a number of districts with low Assessed Valuation Per Pupil (AVPP) would have suffered reduced funding. For instance, U.S.D. No. 234 (Fort Scott)—which is ranked 255 out of 286 districts in terms of AVPP—would have lost \$112,514 in LOB aid and \$28,319 in capital outlay aid. *Id.* at 256, 261. There also was concern that the LOB aid in the proposed bills was inflexible, in the sense that it could be used only to reduce LOB mill levies (*i.e.*, provide tax relief) and would never make it to the classroom. *See id.* at 340, 381, 625.

Given the lack of support for HB 2731 and SB 512, and this Court’s admonition in *Gannon II* that “the State would help its case by showing its work in how it determined that any other proposed [equity] solution complies with *Gannon I*,” slip op. at 74, the Legislature convened a meeting of the Joint Legislative Budget Committee for the purpose of gathering information and evaluating possible solutions to curing any Article 6 equity problems. The Legislative Budget Committee received testimony and evidence from a number of experts, including (1) a Senior Assistant Revisor of Statutes, (2) a Research Analyst from the Legislative Research Department, (3) the Kansas Commissioner of Education, (4) the Deputy Commissioner of Education for Fiscal and Administrative Services, (5) a school district superintendent, (6) the Kansas Association of School Boards’ Associate Executive Director for Advocacy, (7) the President of the

Kansas Policy Institute, and (8) a former Speaker of the Kansas House of Representatives with extensive knowledge of Kansas school finance history and policy.

Two critical propositions—supported by virtually all of the experts—emerged from that Legislative Budget Committee hearing. *First*, multiple witnesses testified that a “hold harmless” provision was absolutely necessary as part of any equity cure in order to provide school districts certainty in budgeting for the 2016-2017 school year, the start of which at that time was only about three months away, and now is little more than two months away. App. B. at 69-70 (Dale Dennis, Deputy Commissioner of Education for Fiscal and Administrative Services), *id.* at 121-23 (Dr. Jim Hinson, Superintendent of the Shawnee Mission School District); *id.* at 173-79 (Dr. Randy Watson, Kansas Commissioner of Education); *id.* at 205-06 (Mark Tallman, Kansas Association of School Boards). In other words, the experts’ consensus was that any equity cure should not result in reduced overall funding for any school district. Dr. Hinson testified that a hold harmless provision would not create additional inequity:

I don’t see any scenario by holding harmless where you create additional inequity, and I’ll give you an example: The block grant formula. The block grant formula held harmless school districts that were declining in enrollment. I think it worked really well; it was the right thing to do. And so we have precedent where we’ve held school districts harmless in that regard, and I think ideally that would occur again at this time. So, no, I do not believe that it would create additional inequity.

*Id.* at 123.

*Second*, multiple witnesses testified that there was no basis in educational policy for the different formulas for equalizing capital outlay aid and for equalizing LOB aid. The Committee received testimony that of the three “buckets” of equalization aid under the pre-SB 7 financing system—capital outlay, bond and interest (officially known as “capital improvement” aid), and LOB (officially known as “supplemental general state



aid”)—one equalization formula applied to both capital outlay aid and bond and interest aid, but an entirely different formula applied to LOB equalization aid. *Id.* at 24, 96. The capital outlay and bond and interest formula in place before July 1, 2015, calculated state aid by multiplying the amount of funds generated from a district’s mill levy by a state aid percentage factor. The state aid percentage factor was calculated as follows: (1) start by calculating the median of all districts’ AVPP in the previous fiscal year, rounded to the nearest \$1,000; (2) a state aid computation percentage of 25% was then assigned to the median AVPP; (3)(A) for every \$1,000 a district’s AVPP was above the median AVPP, its state aid percentage factor was decreased by 1%; (3)(B) for every \$1,000 a district’s AVPP was below the median AVPP, its state aid percentage factor was increased by 1%. *Id.* at 22-23; *see also* K.S.A. 2014 Supp. 72-8814; K.S.A. 2014 Supp. 75-2319.

The old, pre-SB 7 formula for LOB equalization aid was very different from the capital outlay formula. The LOB formula provided state equalization aid to districts that had an AVPP under the 81.2 percentile of statewide AVPP (not the median starting point of the capital outlay and bond and interest formula). The amount of LOB equalization aid then was determined as follows: (1) divide the AVPP of the particular district by the AVPP at the 81.2 percentile, (2) subtract the quotient from 1, and (3) multiply by the amount of a district’s LOB-generated funds. App. B at 22-23; *see also* K.S.A. 2014 Supp. 72-6434(a).

Not a single witness was able to offer an educational policy justification for the different equalization formulas, nor was any other form of evidence presented to support the difference. Testimony made clear that, in particular, the 81.2% standard used in the old LOB equalization formula had no basis in educational policy. *See, e.g.*, App. B. at 76-

77 (Dale Dennis) (“[P]art of it was property tax driven and part of it was they chose, the legislators did, to try to equalize as high as they could go at that time . . . .”); *id.* at 96-97 (Dave Trabert, President of the Kansas Policy Institute) (“I have been told that it was simply a matter of we had this much money we wanted to spend and so we drew the line [at 81.2%], and these are inherently political decisions.”); *see also id.* at 136 (Dr. Hinson); *id.* at 213-14 (Mark Tallman).

Given this information and testimony, the Legislature determined that a more sound educational policy would be to use the same formula for both capital outlay and LOB equalization. *See* HB 2655 § 2(c)(2). As a result, following the Legislative Budget Committee hearing, two new bills—HB 2740 and SB 515—were introduced in the Legislature. These bills were identical, and contained several important provisions.

*First*, both bills restored and fully funded the capital outlay equalization formula as it existed in K.S.A. 2014 Supp. 72-8814, before block-grant funding was implemented in SB 7. *Second*, the bills applied that same capital outlay equalization formula to LOB equalization. *Third*, to avoid harming districts that would otherwise see a net loss under these changes, both bills provided for hold harmless aid (or “school district equalization state aid”) to districts so that each district will receive for the 2016-2017 school year *at least as much* funding as it would have received under SB 7. *Fourth*, the bills transferred administration of the extraordinary need fund created by SB 7 to the State Board of Education (instead of the State Finance Council) and authorized the Board to use the approximately \$15 million in that fund to equalize funding further between districts.

Finally, the bills repealed the nonseverability clause from SB 7 and replaced it with an express *severability* clause.<sup>2</sup>

The House Appropriations Committee and the Senate Ways and Means Committee held hearings on HB 2740 and SB 515 over two days—March 22 and 23, 2016. App. B at 263-315 (Senate Ways and Means Committee hearing); *id.* at 316-71 (House Appropriations Committee hearing); *id.* at 457-572 (continued Senate Ways and Means hearing); *id.* at 573-674 (continued House Appropriations hearing).

During these hearings, the committees received detailed and illuminating testimony and mathematical evidence from Eddie Penner, a Research Analyst with the nonpartisan Kansas Legislative Research Department. *Id.* at 458-72, 574-78. Mr. Penner provided the committee with a spreadsheet showing the disparities between the wealthiest and poorest districts over the last few years, in terms of the mills required to generate the non-state portion of a 25% adopted LOB, as well as estimates of these disparities if HB 2740 or SB 515 were to be adopted. *Id.* at 548-49; 652-53. According to this research, during the 2013-14 school year (before the legislative response to this Court’s decision in *Gannon I*), the poorest 20% of districts would have been required to levy 15.855 more mills than the wealthiest 20% to raise the non-state portion of a 25% LOB. In 2014-15, after the Legislature responded to *Gannon I*, this disparity shrank

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<sup>2</sup> HB 2655 § 10 (“K.S.A. 2015 Supp. 72-6481 is hereby amended to read as follows: 72-6481. (a) The provisions of K.S.A. 2015 Supp. 72-6463 through 72-6481, *and sections 3 through 5*, and amendments thereto, shall ~~not~~ be severable. If any provision of K.S.A. 2015 Supp. 72-6463 through 72-6481, *and sections 3 through 5*, and amendments thereto, *or any application of such provision to any person or circumstance* is held to be invalid or unconstitutional by court order, ~~all provisions the invalidity shall not affect other provisions or applications~~ of K.S.A. 2015 Supp. 72-6463 through 72-6481, *and sections 3 through 5*, and amendments thereto, shall be null and void which can be given effect without the invalid provision or application.”).

dramatically to 4.225 mills. In 2015-16, it rose slightly to 5.456 mills under SB 7. *Id.* at 462-64, 576. Mr. Penner testified that if HB 2740 and SB 515 were adopted, the disparity between the wealthiest 20% and the poorest 20% of districts would fall to only 3.148 mills. *Id.* at 461, 465-67, 576. The results are shown below.

<b>Mills Required to Generate Non-State Portion of 25% Adopted LOB</b>				
	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17 Est.</u>
Wealthiest 20%	14.659	14.832	13.733	15.510
20%	22.160	20.802	20.673	20.125
Middle 20%	22.879	20.923	19.610	19.734
20%	23.169	18.238	18.213	17.999
Poorest 20%	30.514	19.058	19.190	18.658
Difference Between Poorest 20% and Wealthiest 20%	15.855	4.225	5.456	3.148

*Id.* at 653. Mr. Penner also explained that if the State Board of Education were to use the extraordinary needs fund for equalization purposes, as HB 2740 and SB 515 explicitly authorize the Board to do, the disparities would shrink even more. *Id.* at 468.

Following Mr. Penner’s testimony, proponents, opponents, and a neutral conferee provided testimony on the bills. Despite some other disagreements, both proponents and opponents praised the bills’ hold harmless provisions. For instance, Dr. Cynthia Lane, Superintendent of the Kansas City, Kansas, school district—one of the Plaintiff Districts in this lawsuit and an opponent of the overall bill—told the committee: “[W]e want to celebrate the hold harmless piece, we think that’s critically important so there aren’t consistent winners and losers in the process . . . .” *Id.* at 500; *see also id.* at 558 (written testimony of Dr. Lane) (“I applaud the fact that this bill attempts to ‘hold harmless’ districts, so that they do not receive less than last year.”).

After the hearing on SB 515, the Senate Ways and Means Committee amended the bill to add a preamble and findings of fact to better “show its work” for this Court and to explain the bases for the Legislature’s conclusion that the bill satisfies the equity component of Article 6 of the Kansas Constitution. *Id.* at 373-95, 402-03. The four findings were as follows:

(1) That, based on testimony from the state department of education and other parties involved in the public education system, a hold harmless fund is necessary in light of the fact that many school budgets are set based upon the provisions of the classroom learning assuring student success act [SB 7];

(2) that the prior equalization formulas used for capital outlay state aid and supplemental general state aid [LOB aid] had no basis in educational policy, and that it is preferable to apply a single equalization formula to both categories of state aid;

(3) that this act fully complies with the supreme court’s order, but that there is an untenable risk the act may be found to be unconstitutional and, as a result, all educational funding could be enjoined. The risk of disrupting education in this regard is unacceptable to the legislature, and as a result, the provisions of this act should be considered as severable; and

(4) that, based on testimony from the state department of education, the state board of education may be able to more quickly respond to and address concerns raised by the school districts, including, without limitation, emergency needs or a demonstrated inability to have reasonably equal access to substantially similar educational opportunities through similar tax effort.

*Id.* at 403. Committee members carefully examined and discussed these findings in detail before adopting them. *Id.* at 373-96. The Committee then voted to remove the original contents of HB 2655, replace them with the contents of SB 515, and pass Senate Substitute for HB 2655 favorably out of committee. *Id.* at 398-99.

Like the Senate Ways and Means Committee, the House Appropriations Committee, after concluding its hearing on HB 2790, amended the bill to include a

preamble and findings of fact. App. B at 425-31, 448-49. The Committee then voted to remove the original contents of another bill, SB 59, replace them with the contents of HB 2790, and pass House Substitute for SB 59 favorably out of committee. *Id.* at 431-46. Various committee members explained their reasons for voting in favor of or against the bill. *Id.* at 433-42.

On March 24, 2016, the full Senate considered HB 2655, and overwhelmingly approved it on a 32-5 vote (with 3 Senators passing) that same day. *Id.* at 678. Later that day, the House voted 93-31 to concur and sent the bill to the Governor. *Id.* at 728. The House and Senate Journals contain explanations of votes from both proponents and opponents of the bill. *Id.* at 678-701, 728-29, 733-54.

Governor Brownback signed HB 2655 into law on April 6, 2016. In a signing statement, he explained that the bill resolves the equity issue identified in *Gannon II* “by adopting the capital outlay equalization formula previously approved by the court itself.” *Id.* at 755. His statement also observed that “the hold harmless language contained in this bill was endorsed by the Kansas Commissioner of Education and the Deputy Commissioner for Fiscal and Administrative Services as being necessary for school district budgeting purposes.” *Id.* at 755-56. Noting that the bill was a product of deliberate and well-informed legislative choices, Governor Brownback urged this Court to review the bill with appropriate deference. *Id.*

## **ARGUMENT**

HB 2655 cures the Article 6 equity violations this Court previously identified by ensuring that school districts now have reasonably equal access to substantially similar educational opportunity through similar tax effort. HB 2655 accomplishes this “cure” for

capital outlay equalization by restoring and fully funding the previous capital outlay equalization formula, an action which this Court called an “obvious” solution. HB 2655 also cures LOB inequities by applying that same capital outlay equalization formula (previously approved by this Court) to LOB equalization. Finally, the result of HB 2655 according to reliable and uncontroverted data from the non-partisan Kansas Legislative Research Department, will be to reduce wealth-based disparities to a very low level, with the opportunity for the State Board of Education to reduce those small disparities even more by carefully utilizing and dispensing the millions of dollars in the extraordinary need fund created by SB 7.

If for some reason this Court were to conclude that HB 2655 does not fully satisfy the equity aspect of Article 6 of the Kansas Constitution in every respect, despite the Legislature’s good-faith efforts and well-supported conclusion to the contrary, the Court nonetheless should hold that HB 2655 is in “substantial compliance” (as the Court did in the *Montoy* litigation ultimately) and uphold HB 2655, which by definition is a one-year interim measure that operates while the Legislature continues to develop a new school funding system. Alternatively, a possibly appropriate judicial remedy would be to sever any unconstitutional provisions without enjoining all education funding. The severability clause in HB 2655 (unlike the non-severability clause in SB 7), readily permits the Court to employ severability if necessary and plainly expresses the intent of the Legislature that the Court do so rather than disabling the entire school-funding law and halting the flow of the vast majority of school funds, which are not at issue in this appeal. There simply is no need nor justification for closing all Kansas public schools as a remedy for any possible Article 6 violation in the circumstances now presented to the Court.

The State respectfully requests the Court to declare that HB 2655 satisfies the equity requirements of Article 6, and then permit the “adequacy” portion of this case to proceed. In the event the Court finds that HB 2655 does not fully satisfy the Article 6 equity requirement, the State requests that the Court use the severability clause in the law to order only such targeted, narrow, and traditional relief as is necessary to remedy any constitutional violation.

**I. HB 2655 Cures Any Capital Outlay Inequities by Restoring and Fully Funding the Previous Capital Outlay Equalization Formula Which This Court Already Has Declared to be Constitutional.**

In *Gannon II*, this Court stated: “One obvious way the legislature could comply with Article 6 would be to revive the relevant portions of the previous school funding system and fully fund them within the current block grant system.” Slip op. at 73; *see also Gannon I*, 298 Kan. at 1198 (holding that capital outlay inequities will be cured if the Legislature “fully funds the capital outlay provision as contemplated in K.S.A. 2013 Supp. 72-8814”).

HB 2655 does exactly that with regard to capital outlay equalization aid. Section 4 of the bill adopts the capital outlay equalization formula as it existed in K.S.A. 2014 Supp. 72-8814 before SB 7, and that formula has been fully funded. *See* HB 2655, §§ 1(b) and 4; App. B at 284. Accordingly, following this Court’s own prior words, there is only one inescapable conclusion regarding capital outlay equalization aid under HB 2655: any Article 6 violation has been cured.



**II. HB 2655 Cures Any LOB Inequities by Adopting and Fully Funding for LOB Equalization Aid the Same Formula This Court Previously Approved as Constitutionally Equitable for Capital Outlay Equalization Aid.**

**A. The Legislature had a reasoned and considered basis for altering the old LOB equalization formula.**

The Legislature also cured any unconstitutional LOB inequities. The Legislature did so by adopting for LOB equalization purposes the very same equalization formula this Court approved as constitutional for capital outlay equalization aid. The Legislature's careful and considered decision was eminently reasonable and certainly consistent with this Court's admonitions that (1) the unconstitutional inequities "can be cured in a variety of ways—at the choice of the legislature" and (2) the Legislature's "voluntary revival of [the previous equalization formulas] and funding consistent with them is certainly not the only path to compliance." *Gannon II*, slip op. at 73.

During the Joint Legislative Budget Committee hearing, multiple education funding experts testified that the previous equalization formulas—in particular the arbitrary 81.2% standard contained in the old LOB equalization formula—had no basis in educational policy. Nor did (or could) a single witness articulate any rationale for using a different formula for LOB equalization than for the other two categories of equalization, capital outlay aid and bond and interest aid. When asked whether he would favor a single equalization formula for all equalization aid, Shawnee Mission Superintendent Dr. Jim Hinson explained:

In Shawnee Mission we're at eight mills [capital outlay levy], so we're at the ceiling. We don't receive any equalization for capital outlay. We have significant debt in bond and interest. No equalization from the state for bond and interest. But we received equalization for LOB because we fell in that great category of the 81.2. Honestly, I'm not sure how that makes sense. We love the state relief, but does it really make sense. I don't know that that's equitable in the process because the formulas are different.

App. B at 136-37. The Legislature evidently agreed that the prior LOB equalization formula did not make sense, and thus explicitly found “that it is preferable to apply a single equalization formula to both categories of state aid.” HB 2655 § 2(c)(2).

Rather than resurrect the old LOB formula, or create an untested new formula, the Legislature instead reasonably and deliberately decided to adopt the equalization formula this Court already has approved as constitutional for capital outlay equalization. It is difficult, if not impossible, to argue with the logic that, if the formula used for capital outlay equalization is constitutional, why would that same formula not also be constitutional for equalizing LOB? Certainly none of the opponents of the bill were able to offer a persuasive reason why Article 6 would require using a different formula for LOB equalization than for capital outlay equalization. Instead, their concerns and objections were focused on total amounts of funding (from all sources), which at most may be an adequacy concern, but is not part of the Article 6 equity inquiry.

**B. The Legislature considered precise mathematical evidence which demonstrated that adopting the capital outlay equalization formula for LOB equalization would reduce disparities *more than* retaining the old LOB formula.**

Moreover, the Legislature also considered concrete and detailed evidence that applying the capital outlay equalization formula to LOB equalization would satisfy Article 6. Specifically, the Legislature carefully reviewed and considered the following spreadsheet from the non-partisan Kansas Legislative Research Department:

<b>Mills Required to Generate Non-State Portion of 25% Adopted LOB</b>				
	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17 Est.</u>
Wealthiest 20%	14.659	14.832	13.733	15.510
20%	22.160	20.802	20.673	20.125
Middle 20%	22.879	20.923	19.610	19.734
20%	23.169	18.238	18.213	17.999
Poorest 20%	30.514	19.058	19.190	18.658
Difference Between Poorest 20% and Wealthiest 20%	15.855	4.225	5.456	3.148

App. B at 653. This spreadsheet measures the mills a school district in various AVPP quintiles would need to levy to generate the non-state portion of a 25% LOB. Eddie Penner (with the Legislative Research Department), testified that although he used a 25% LOB as an example, “[y]ou could choose to use any percent adopted LOB and the disparity between the numbers would look the same on a percentage basis.” *Id.* at 575, 578.

According to this spreadsheet, in 2013-14 (before the legislative response to *Gannon I*), a district in the poorest quintile would have been required to levy 15.855 mills more than a district in the wealthiest quintile to fund the non-state portion of a 25% LOB. But in 2014-15, that disparity fell to only 4.225 mills. Mr. Penner estimated that if the provisions of HB 2740 and SB 515 were enacted (which they were in the form of HB 2655), the disparity would shrink to only 3.148 mills. Importantly, from 2013-14 to 2016-17, the disparity in relative taxing power has declined dramatically from 15.855 mills to 3.148 mills, precisely as a result of the Legislature’s efforts to respond in good faith to this Court’s *Gannon* decisions.

In fact, the disparity likely will be reduced even further by another provision of HB 2655. Mr. Penner testified that the State Board of Education could reduce the disparity below 3.148 mills by using part or all of the approximately \$15 million in extraordinary need funding to address any remaining equity concerns, a process authorized by HB 2655. *See* HB 2655 § 9 (“[I]n lieu of any of the forgoing considerations, [the State Board of Education shall consider] whether the applicant school district has reasonably equal access to substantially similar educational opportunity through similar tax effort.”). One reason for transferring administration of the extraordinary need fund to the Board of Education, as expressed in the Legislature’s findings of fact, was that the Board “may be able to more quickly respond to and address concerns raised by the school districts, including, without limitation, emergency needs or a demonstrated inability to have reasonably equal access to substantially similar educational opportunities through similar tax effort.” HB 2655 § 2(c)(4). After all, the Board of Education meets year round and has a full time staff in the Department of Education to assist in distributing equalization aid.

In light of the objective and uncontroverted evidence that applying the capital outlay formula to LOB equalization would reduce wealth-based disparities to the lowest level in recent years, and the State Board of Education’s ability to provide up to an additional \$15 million in extraordinary need funding for equalization purposes throughout the coming school year, the Legislature reasonably concluded that HB 2655 cures any Article 6 equity violation with respect to LOB equalization aid. That determination is entitled to substantial deference. *See* Brief of Appellant at 15-17, filed Sept. 2, 2015.

**III. The Hold Harmless Provision Was Supported by All Who Testified About the Bill and Is Both Necessary and Appropriate.**

In *Gannon II* and again in its recent Order (dated April 8, 2016), this Court emphasized the importance of minimizing the threat of disruptions to public education funding. *See Gannon II*, slip op. at 72; Order at 2-3. Just like the Court, the Legislature is very concerned about providing budgetary certainty to the districts. Indeed, that was the point of the two-year budgeting adopted in SB 7. To mitigate some of the uncertainty associated with transitioning to the new LOB equalization funding formula under HB 2655, the Legislature included a one-year appropriation of more than \$61 million in hold harmless funding for school year 2016-17. HB 2655 §§ 1(a), 5. The hold harmless appropriation ensures that the amount of equalization aid a school district receives in school year 2016-17 under HB 2655 is no less than the amount it received for school year 2015-2016. *Id.* § 5.

The Legislature specifically found, “based on testimony from the state department of education and other parties involved in the public education system, [that] a hold harmless fund is necessary in light of the fact that many school budgets are set based upon the provisions of the classroom learning assuring student success act [SB 7].” HB 2655 § 2(c)(1). The Governor strongly agreed. App. B at 755-56.

Experts, proponents, and opponents alike all favored and praised the hold harmless provision, including two of the Plaintiff Districts: the Kansas City, Kansas, and Wichita school districts. Deputy Commissioner of Education for Fiscal and Administrative Services Dale Dennis testified that a hold harmless provision is a tool the Legislature logically and commonly has used to smooth the transition to a new funding formula and to avoid an “abrupt change” in property taxes. App. B at 70. Dr. Jim Hinson

(Shawnee Mission District Superintendent) testified that a hold harmless provision is “very important” for providing budgetary certainty for school districts. *Id.* at 121-22. Dr. Cynthia Lane (Kansas City, Kansas, District Superintendent) “celebrate[d]” and “applaud[ed]” the provision, which she described as a “critically important” part of the bill. *Id.* at 500, 558. She explained that the provision will ensure districts “do not receive less than last year” and that the Legislature has used such provisions “during a change in the school funding formula . . . for the past 20 years.” *Id.* at 558. Jim Freeman, the Chief Financial Officer of Wichita Public Schools, testified that he “appreciate[s] efforts to hold districts harmless.” *Id.* at 560.

Importantly, the hold harmless appropriation also provides school districts substantial flexibility in how the funds can be used. Responding to concerns that equalization funds could be used only to reduce property taxes, *see* App. B at 340, the Legislature specified that hold-harmless funds “shall [be] credit[ed] . . . to the general fund of the school district to be used for the purposes of such fund.” HB 2655 § 5(c). This allows each school district to decide for itself—based on local needs, concerns, and considerations—how to spend the money. *See* App. B at 344-45.

Further, there is no basis in the legislative record to support any argument that the provision will “benefit[] wealthier school districts at the expense of poorer districts.” App. B at 680, 733. To the contrary, as discussed and demonstrated above, the HB 2655 funding formula for LOB equalization reduces the disparity between the wealthiest 20% and the poorest 20% of school districts to the lowest level in years. Moreover, any relatively minor inequity that may result from school districts’ actions in response to HB 2655 can be mitigated by the State Board of Education which now has the authority

to award some or all of the \$15 million extraordinary need fund to ensure equalization. *See* HB 2655 § 1, 9; App. B. at 270, 383-384, 468.

The hold harmless provision is a critical component of HB 2655. Proponents and opponents of the bill, as well as neutral experts, uniformly supported the provision, and HB 2655 likely would not have been enacted without that provision. Critically, the provision ensures stability and predictability (as well as provides improved spending flexibility) in school district budgets, budgets which for the most part already have been set for the rapidly approaching 2016-17 school year (less than two months away by the time this Court hears oral argument on the equity cure).

**IV. HB 2655, At a Minimum, Substantially Complies with This Court’s *Gannon I & II* Directives. If This Court Nonetheless Determines that a Remedy Is Required, the Correct Remedy Would Be to Sever Any Unconstitutional Provisions in the Most Narrow and Targeted Way Necessary to Eliminate the Constitutional Violation. Ordering that Kansas Schools Be Shut Down Is Neither a Necessary Nor a Judicially Proper Remedy.**

In *Gannon II*, this Court warned that it might order all Kansas schools closed on June 30, 2016, unless the Legislature complies with the equity requirement of Article 6 by enacting an education funding formula that gives school districts reasonably equal access to substantially similar educational opportunity through similar tax effort. *See Gannon II*, slip op. at 74. The Court repeated this warning in its recent Order, dated April 8, 2016. Order at 3. By enacting HB 2655, the Legislature has promptly and in good faith cured the inequities this Court identified in *Gannon II*. The Legislature has no wish to see the schools close; rather, it strongly desires to have Kansas schools open for the start of the 2016-17 school year. The Legislature’s intent in this respect is explicit and irrefutable. HB 2655 § 2(c)(3) (“The risk of disrupting education in this regard is

unacceptable to the legislature, and as a result, the provisions of this act should be considered as severable.”).

If the Court were to find the Legislature’s cure not completely sufficient in some respect, the Court nonetheless should find that HB 2655 substantially complies with this Court’s *Gannon* decisions. *Cf. Montoy v. State*, 282 Kan. 9, 24-25, 138 P.3d 755 (2006) (finding substantial compliance with the Court’s prior orders). Given that HB 2655 necessarily is intended to be only a short-term solution, coupled with the uncontroverted and indisputable evidence that HB 2655 substantially reduces the wealth-based disparities the Court identified in *Gannon I*, a sensible and appropriate judicial action would be to permit HB 2655 to go into effect while the Legislature writes a new, permanent school finance formula. *See* Brief of Appellant at 42-46 (filed September 2, 2015).

Ordering the Legislature to return to the old LOB equalization formula would raise serious separation of powers concerns this Court wisely and properly has avoided in the past. Such a remedy also would have the undisputed effect of reducing funding for numerous school districts just as the 2016-17 school year is about to begin, a counterproductive (and ironic at best) result given the requirements of Article 6 and the shared goal of providing funding for public education in Kansas.

Alternatively, if the Court declines to follow the substantial compliance approach, the Court should at most order a remedy that in a targeted fashion severs only any offending provision(s) of HB 2655, rather than the extreme, disruptive, unprecedented, and utterly unnecessary remedy of effectively ordering the closure of Kansas schools because the Court has invalidated the entire Kansas school funding system. Any order



severing part of the law should take effect July 1, 2016, when the law itself (including its severability clause) is scheduled to become effective. *See* HB 2655 § 13.

In an equitable relief setting, this Court has “inherent power to enforce [its] holdings,” *Gannon II*, slip op. at 67, but “even where equity jurisdiction exists, it generally is recognized that the equitable remedial powers of the court are not unlimited,” *Rice v. Garrison*, 258 Kan. 142, 151, 898 P.2d 631, 637 (1995) (internal quotation marks omitted). Striking down the entire funding formula—and thus forcing the schools to close—ironically and necessarily would result in this Court itself causing an unprecedented violation of the adequacy requirement of Article 6. Zero funding for Kansas public schools cannot comply with Article 6, and the only reason zero funding would exist would be as a result of this Court’s orders and decisions. A Court ordered remedy that itself violates the Kansas Constitution is not part of the equitable powers of this Court, or the Court’s powers under Article 3 of the Kansas Constitution. Moreover, if Kansas schools were defunded and shuttered by court order, serious issues of compliance with various federal educational and funding requirements would arise.

Any equitable remedy must be “limited ‘to remedies required by the nature and scope of the violation.’” *Essex v. Kobach*, 874 F. Supp. 2d 1069, 1084 (D. Kan. 2012) (quoting *White v. Weiser*, 412 U.S. 783, 793 (1973)). Here, the severability clause requires the Court, if it finds any inequities exist, to limit its relief to severing the unconstitutional provision(s) rather than taking the legally unnecessary and unprecedented step of depriving Kansas public schools of all funding for 2016-17.

In any event, the Court should not consider (and lacks the constitutional authority to order) any remedy—including the Panel’s attempted remedy—that would direct the

Legislature to amend or repeal statutes, or to appropriate particular funds. Any such remedy would be a clear usurpation of constitutionally granted legislative authority, and necessarily would violate the separation of powers. *See* Brief of Appellant at 39-42, filed Sept. 2, 2015; Response Brief of Appellant State of Kansas at 25-29, filed Oct. 2, 2015.

### **CONCLUSION**

The Legislature's good faith, deliberate, and carefully considered determination that HB 2655 cures the Article 6 equity violations previously identified by this Court is amply supported by the legislative record, which includes the testimony of experts, objective studies and analyses, and thoughtful deliberations. The Legislature's solution also is supported by reason and logic. This Court should defer to the Legislature's determinations embodied in HB 2655 and dismiss the Plaintiffs' Article 6 equity claim.

Respectfully submitted,

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**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that on the 15th day of April 2016, the above brief was electronically filed with the Clerk of the Court using the Court's electronic filing system, which will send a notice of electronic filing to registered participants, and copies were electronically mailed to:

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## Skladzien, Jessica

---

**From:** Carswell, Dwight <Dwight.Carswell@ag.ks.gov>  
**Sent:** Friday, April 15, 2016 7:10 PM  
**To:** Rupe, Alan; Skladzien, Jessica; Kanaga, Mark; john robb  
**Cc:** Phillips, Steve; 'tlduncan@shb.com'; 'zmcclure@shb.com'; 'Michael, Philip [DACC]'; 'Carroll, Dan [DACC]'  
**Subject:** RE: Gannon equity compliance brief  
**Attachments:** Gannon equity compliance brief - final.pdf

Sorry, there was a clerical error in the previous version. The corrected version, which was just filed, is attached.

---

**From:** Carswell, Dwight  
**Sent:** Friday, April 15, 2016 6:40 PM  
**To:** Rupe, Alan; Skladzien, Jessica; 'Kanaga, Mark'; john robb  
**Cc:** Phillips, Steve; 'tlduncan@shb.com'; 'zmcclure@shb.com'; Michael, Philip [DACC]; Carroll, Dan [DACC]  
**Subject:** Gannon equity compliance brief

Please find attached a copy of the State's brief which we filed today in *Gannon*.

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**APPENDIX L:**  
**Quintile Data from Kansas Legislative Research Department**  
**(With Supporting Documentation)**

The State would have you believe that the following hypothetical chart proves that *adopting the capital outlay formula for LOB equalization* causes a reduction in mill level disparities:

<b>Mills Required to Generate Non-State Portion of 25% Adopted LOB</b>				
	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17 Est.</u>
Wealthiest 20%	14.659	14.832	13.733	15.510
20%	22.160	20.802	20.673	20.125
Middle 20%	22.879	20.923	19.610	19.734
20%	23.169	18.238	18.213	17.999
Poorest 20%	30.514	19.058	19.190	18.658
 Difference Between Poorest 20% and Wealthiest 20%	 15.855	 4.225	 5.456	 3.148

There are flaws in this method. The comparison made is for a 25% LOB, but very few districts have had an LOB that low in recent years. The disparity will be higher at more realistic amounts of LOB. This also is a comparison of *averages* and does not look at the disparities between individual districts. We attach the individual district numbers from which he took his quintiles.

In reality, all the State has done is remove equalization aid, rename it, and give it back to districts in the same amounts. The net dollar change in state aid to almost all districts is zero. Thus the renaming of state aid dollars CANNOT have an effect on mill levies. (Except for increasing them due to the ability that some districts have to backfill the cut in their LOB equalization, discussed elsewhere.)

So what else could have affected mill levies? Assessed valuation fluctuates from year to year, and while it has been generally increasing, it varies per district, and this year many of the wealthier districts became less wealthy. This alone caused a decrease in the disparity between districts. If we compare the AVPP in the same way as the State compared mills required for LOB, we get this similar chart:

<b>Assessed Valuation Per Pupil Changes</b>				
	<u>2012-13*</u>	<u>2013-14*</u>	<u>2014-15*</u>	<u>2015-16 Est.*</u>
<b>Wealthiest 20%</b>	<b>192,667</b>	<b>193,888</b>	<b>211,301</b>	<b>182,851</b>
<b>20%</b>	<b>87,874</b>	<b>93,462</b>	<b>96,825</b>	<b>100,167</b>
<b>Middle 20%</b>	<b>64,217</b>	<b>66,871</b>	<b>69,954</b>	<b>74,016</b>
<b>20%</b>	<b>50,218</b>	<b>51,811</b>	<b>52,765</b>	<b>55,581</b>
<b>Poorest 20%</b>	<b>36,215</b>	<b>36,554</b>	<b>37,283</b>	<b>39,134</b>
 <b>Difference Between Poorest 20% and Wealthiest 20%</b>	 <b>156,452</b>	 <b>157,334</b>	 <b>174,018</b>	 <b>143,717</b>

\*KLRD used prior year Assessed Valuation in their calculations.

Comparing this chart to the required mills, you can see that for 2015-16 there is a decrease to the average AVPP of the wealthiest districts, and this causes a 1.777 mill increase to fund the same dollars for 2016-17. No aid was taken away from the wealthiest districts. Thus this increase was solely a result of the change in AVPP decreasing their purchasing power and therefore requiring more mills to fund the same dollars.

On the other end of the spectrum, the poorest districts gained in average AVPP. This caused an increase in purchasing power, requiring less mills to fund the same dollars.

The reduced disparity shown in the State's hypothetical chart has nothing to do with the renaming of state aid dollars and can be fully explained by natural changes in assessed valuation from year to year.

**John Robb**

---

**From:** Sharon Wenger <Sharon.Wenger@KLRD.ks.gov>  
**Sent:** Tuesday, April 19, 2016 3:19 PM  
**To:** John Robb  
**Subject:** RE: Records request

John:

I will do my best. I have asked Eddie to provide them.

Sharon

Sharon Wenger, Principal Fiscal Analyst  
Kansas Legislative Research Department  
785/296-4439

---

**From:** John Robb [mailto:johnrobb@robblaw.com]  
**Sent:** Tuesday, April 19, 2016 3:16 PM  
**To:** Sharon Wenger  
**Cc:** Jessica Headings  
**Subject:** Records request

Sharon-  
Eddie Penner in your office did some calculations and testified on what became HB2655. His charts were included in the transcribed testimony and the state's brief but not the underlying spreadsheets or calculations. Can you get me the spreadsheets he used to make the charts? We would like the data on the district level. I have a time crunch on this as our brief is due on Monday. Can you help me out?

john

~~~~~  
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~~~~~  
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~~~~~



## John Robb

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**From:** Edward Penner <Edward.Penner@KLRD.ks.gov>  
**Sent:** Wednesday, April 20, 2016 8:36 AM  
**To:** John Robb  
**Cc:** Sharon Wenger  
**Subject:** Records request  
**Attachments:** HB 2655 Demonstrative.xlsx

John,

Sharon Wenger forwarded your email on to me. Attached is the spreadsheet with the underlying data and calculations used to produce the table and graph that were presented to the legislature. The table and graph themselves are on the 'Comparison' tab. If you have any questions about any of the calculations or where the data comes from, just let me know.

Thanks,  
Eddie

*Edward F. Penner, Research Analyst*  
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| Highlights added: |              | 2013-14: Data from Edward F. Penner, Research Analyst, Kansas Legislative Research Department |              |            |                       |                               |            |                            |                                                                 |  |
|-------------------|--------------|-----------------------------------------------------------------------------------------------|--------------|------------|-----------------------|-------------------------------|------------|----------------------------|-----------------------------------------------------------------|--|
|                   |              | Wealthiest 20%                                                                                |              |            |                       |                               |            |                            |                                                                 |  |
|                   |              | Next Wealthiest 20%                                                                           |              |            |                       |                               |            |                            |                                                                 |  |
|                   |              | Middle 20%                                                                                    |              |            |                       |                               |            |                            |                                                                 |  |
|                   |              | Next Poorest 20%                                                                              |              |            |                       |                               |            |                            |                                                                 |  |
|                   |              | Poorest 20%                                                                                   |              |            |                       |                               |            |                            |                                                                 |  |
| USD#              | County Name  | USD Name                                                                                      | 2012-13 AVPP | Legal LOB  | 2013-14 LOB State Aid | 2013-14 LOB Non-State Portion | LOB % Used | 2012-13 Assessed Valuation | Mills Required to Generate Non-State Portion of 25% Adopted LOB |  |
| 507               | Haskell      | Satanta                                                                                       | 511,548      | 871,624    | 0                     | 871,624                       | 30.00%     | 144,256,498                | 5.035                                                           |  |
| 244               | Coffey       | Burlington                                                                                    | 451,080      | 2,045,166  | 0                     | 2,045,166                     | 30.00%     | 361,856,535                | 4.710                                                           |  |
| 269               | Rooks        | Palco                                                                                         | 449,810      | 429,976    | 0                     | 429,976                       | 27.51%     | 51,053,419                 | 7.654                                                           |  |
| 209               | Stevens      | Moscow Public Schools                                                                         | 418,941      | 610,112    | 0                     | 610,112                       | 29.62%     | 68,622,592                 | 7.504                                                           |  |
| 255               | Barber       | South Barber                                                                                  | 362,133      | 670,408    | 0                     | 670,408                       | 29.21%     | 80,212,484                 | 7.153                                                           |  |
| 217               | Morton       | Rolla                                                                                         | 335,752      | 564,425    | 0                     | 564,425                       | 30.00%     | 61,577,002                 | 7.638                                                           |  |
| 332               | Kingman      | Cunningham                                                                                    | 333,386      | 556,234    | 0                     | 556,234                       | 30.00%     | 56,842,307                 | 8.155                                                           |  |
| 106               | Ness         | Western Plains                                                                                | 322,718      | 510,203    | 0                     | 510,203                       | 30.00%     | 47,762,265                 | 8.902                                                           |  |
| 321               | Pottawatomie | Kaw Valley                                                                                    | 251,673      | 2,615,847  | 0                     | 2,615,847                     | 30.00%     | 281,924,073                | 7.732                                                           |  |
| 468               | Lane         | Healy Public Schools                                                                          | 237,148      | 301,602    | 0                     | 301,602                       | 31.00%     | 17,193,258                 | 14.147                                                          |  |
| 374               | Haskell      | Sublette                                                                                      | 232,397      | 1,284,238  | 0                     | 1,284,238                     | 30.00%     | 106,716,696                | 10.028                                                          |  |
| 399               | Russell      | Paradise                                                                                      | 227,661      | 468,729    | 0                     | 468,729                       | 30.00%     | 32,555,569                 | 11.998                                                          |  |
| 215               | Kearny       | Lakin                                                                                         | 219,166      | 1,578,265  | 0                     | 1,578,265                     | 29.42%     | 133,778,867                | 10.025                                                          |  |
| 274               | Logan        | Oakley                                                                                        | 217,060      | 1,047,342  | 0                     | 1,047,342                     | 30.00%     | 84,609,854                 | 10.315                                                          |  |
| 482               | Lane         | Dighton                                                                                       | 213,610      | 663,141    | 0                     | 663,141                       | 29.48%     | 51,586,825                 | 10.901                                                          |  |
| 216               | Kearny       | Deerfield                                                                                     | 209,893      | 776,987    | 0                     | 776,987                       | 30.00%     | 46,638,191                 | 13.883                                                          |  |
| 210               | Stevens      | Hugoton Public Schools                                                                        | 208,618      | 2,559,641  | 0                     | 2,559,641                     | 30.00%     | 215,230,889                | 9.910                                                           |  |
| 275               | Logan        | Triplains                                                                                     | 204,465      | 338,465    | 0                     | 338,465                       | 30.00%     | 19,935,302                 | 14.148                                                          |  |
| 112               | Ellsworth    | Central Plains                                                                                | 195,693      | 1,393,793  | 0                     | 1,393,793                     | 30.00%     | 99,157,876                 | 11.714                                                          |  |
| 291               | Gove         | Grinnell Public Schools                                                                       | 194,228      | 210,000    | 0                     | 210,000                       | 20.10%     | 15,732,493                 | 16.602                                                          |  |
| 432               | Ellis        | Victoria                                                                                      | 183,927      | 710,376    | 0                     | 710,376                       | 29.86%     | 46,073,798                 | 12.909                                                          |  |
| 452               | Stanton      | Stanton County                                                                                | 181,034      | 1,195,242  | 0                     | 1,195,242                     | 30.00%     | 82,511,773                 | 12.071                                                          |  |
| 363               | Finney       | Holcomb                                                                                       | 177,031      | 2,150,000  | 0                     | 2,150,000                     | 29.63%     | 169,737,153                | 10.687                                                          |  |
| 403               | Rush         | Otis-Bison                                                                                    | 169,635      | 470,000    | 0                     | 470,000                       | 21.35%     | 31,806,472                 | 17.303                                                          |  |
| 270               | Rooks        | Plainville                                                                                    | 165,629      | 975,918    | 0                     | 975,918                       | 30.00%     | 62,177,293                 | 13.080                                                          |  |
| 214               | Grant        | Ulysses                                                                                       | 160,382      | 3,420,475  | 0                     | 3,420,475                     | 29.28%     | 260,813,154                | 11.198                                                          |  |
| 303               | Ness         | Ness City                                                                                     | 159,341      | 731,000    | 0                     | 731,000                       | 28.46%     | 48,583,155                 | 13.217                                                          |  |
| 111               | Doniphan     | Doniphan West Schools                                                                         | 159,107      | 979,933    | 0                     | 979,933                       | 30.00%     | 49,879,907                 | 16.372                                                          |  |
| 362               | Linn         | Prairie View                                                                                  | 154,759      | 2,459,604  | 0                     | 2,459,604                     | 30.00%     | 141,867,942                | 14.448                                                          |  |
| 220               | Clark        | Ashland                                                                                       | 154,585      | 601,273    | 0                     | 601,273                       | 30.00%     | 28,536,478                 | 17.559                                                          |  |
| 292               | Gove         | Wheatland                                                                                     | 152,486      | 373,761    | 0                     | 373,761                       | 30.00%     | 14,028,699                 | 22.202                                                          |  |
| 401               | Rice         | Chase-Raymond                                                                                 | 151,600      | 537,155    | 0                     | 537,155                       | 28.81%     | 22,588,326                 | 20.635                                                          |  |
| 474               | Kiowa        | Haviland                                                                                      | 151,160      | 403,808    | 0                     | 403,808                       | 30.00%     | 17,836,878                 | 18.866                                                          |  |
| 281               | Graham       | Graham County                                                                                 | 151,120      | 1,024,074  | 0                     | 1,024,074                     | 30.00%     | 57,818,357                 | 14.760                                                          |  |
| 422               | Kiowa        | Kiowa County                                                                                  | 149,362      | 962,227    | 0                     | 962,227                       | 30.00%     | 68,542,150                 | 11.699                                                          |  |
| 300               | Comanche     | Comanche County                                                                               | 148,543      | 922,240    | 0                     | 922,240                       | 30.00%     | 48,425,109                 | 15.871                                                          |  |
| 502               | Edwards      | Lewis                                                                                         | 146,774      | 350,000    | 0                     | 350,000                       | 29.34%     | 15,264,526                 | 19.537                                                          |  |
| 227               | Hodgeman     | Hodgeman County Schools                                                                       | 142,708      | 827,508    | 80,977                | 746,531                       | 30.00%     | 44,439,354                 | 13.999                                                          |  |
| 200               | Greeley      | Greeley County Schools                                                                        | 135,952      | 662,972    | 0                     | 662,972                       | 29.80%     | 26,782,634                 | 20.767                                                          |  |
| 226               | Meade        | Meade                                                                                         | 135,665      | 1,066,031  | 0                     | 1,066,031                     | 30.00%     | 57,155,686                 | 15.543                                                          |  |
| 483               | Seward       | Kismet-Plains                                                                                 | 135,255      | 1,379,609  | 0                     | 1,379,609                     | 19.21%     | 91,513,569                 | 19.619                                                          |  |
| 103               | Cheyenne     | Cheylin                                                                                       | 133,459      | 470,675    | 0                     | 470,675                       | 30.00%     | 16,215,224                 | 24.189                                                          |  |
| 350               | Stafford     | St John-Hudson                                                                                | 131,906      | 903,179    | 0                     | 903,179                       | 29.86%     | 42,803,341                 | 17.666                                                          |  |
| 310               | Reno         | Fairfield                                                                                     | 130,052      | 920,492    | 0                     | 920,492                       | 30.00%     | 34,658,962                 | 22.132                                                          |  |
| 351               | Stafford     | Macksville                                                                                    | 129,963      | 730,000    | 0                     | 730,000                       | 26.41%     | 34,675,402                 | 19.928                                                          |  |
| 459               | Ford         | Bucklin                                                                                       | 127,239      | 684,200    | 0                     | 684,200                       | 28.60%     | 31,097,276                 | 19.232                                                          |  |
| 241               | Wallace      | Wallace County Schools                                                                        | 125,190      | 570,362    | 0                     | 570,362                       | 30.00%     | 24,349,457                 | 19.520                                                          |  |
| 208               | Trego        | Wakeeney                                                                                      | 120,690      | 979,399    | 0                     | 979,399                       | 29.98%     | 43,363,948                 | 18.834                                                          |  |
| 314               | Thomas       | Brewster                                                                                      | 120,165      | 275,000    | 0                     | 275,000                       | 24.73%     | 10,718,753                 | 25.936                                                          |  |
| 254               | Barber       | Barber County North                                                                           | 119,400      | 1,201,493  | 0                     | 1,201,493                     | 30.00%     | 53,610,791                 | 18.676                                                          |  |
| 284               | Chase        | Chase County                                                                                  | 117,398      | 975,542    | 0                     | 975,542                       | 28.92%     | 40,971,827                 | 20.583                                                          |  |
| 445               | Montgomery   | Coffeyville                                                                                   | 115,234      | 3,440,004  | 0                     | 3,440,004                     | 25.75%     | 204,437,108                | 16.337                                                          |  |
| 466               | Scott        | Scott County                                                                                  | 110,352      | 2,048,555  | 0                     | 2,048,555                     | 30.00%     | 98,577,083                 | 17.318                                                          |  |
| 512               | Johnson      | Shawnee Mission Pub Sch                                                                       | 109,441      | 56,158,880 | 0                     | 56,158,880                    | 31.00%     | 2,871,070,699              | 15.774                                                          |  |
| 115               | Nemaha       | Nemaha Central                                                                                | 109,123      | 1,112,250  | 264,869               | 847,381                       | 23.42%     | 64,033,352                 | 14.126                                                          |  |

| Highlights added: |             | 2013-14: Data from Edward F. Penner, Research Analyst, Kansas Legislative Research Department |              |            |                       |                               |            |                            |                                                                 |
|-------------------|-------------|-----------------------------------------------------------------------------------------------|--------------|------------|-----------------------|-------------------------------|------------|----------------------------|-----------------------------------------------------------------|
|                   |             | Wealthiest 20%                                                                                |              |            |                       |                               |            |                            |                                                                 |
|                   |             | Next Wealthiest 20%                                                                           |              |            |                       |                               |            |                            |                                                                 |
|                   |             | Middle 20%                                                                                    |              |            |                       |                               |            |                            |                                                                 |
|                   |             | Next Poorest 20%                                                                              |              |            |                       |                               |            |                            |                                                                 |
|                   |             | Poorest 20%                                                                                   |              |            |                       |                               |            |                            |                                                                 |
| USD#              | County Name | USD Name                                                                                      | 2012-13 AVPP | Legal LOB  | 2013-14 LOB State Aid | 2013-14 LOB Non-State Portion | LOB % Used | 2012-13 Assessed Valuation | Mills Required to Generate Non-State Portion of 25% Adopted LOB |
| 407               | Russell     | Russell County                                                                                | 108,815      | 1,952,284  | 6,193                 | 1,946,091                     | 31.00%     | 84,059,280                 | 18.670                                                          |
| 229               | Johnson     | Blue Valley                                                                                   | 108,564      | 46,102,757 | 230,325               | 45,872,432                    | 31.00%     | 2,294,466,814              | 16.123                                                          |
| 511               | Harper      | Attica                                                                                        | 104,956      | 410,000    | 13,103                | 396,897                       | 25.34%     | 16,305,050                 | 24.015                                                          |
| 245               | Coffey      | LeRoy-Gridley                                                                                 | 104,553      | 667,209    | 22,804                | 644,405                       | 30.00%     | 22,363,876                 | 24.012                                                          |
| 271               | Rooks       | Stockton                                                                                      | 103,213      | 801,813    | 35,162                | 766,651                       | 29.13%     | 28,445,621                 | 23.130                                                          |
| 390               | Greenwood   | Hamilton                                                                                      | 102,109      | 305,000    | 15,818                | 289,182                       | 29.78%     | 8,526,062                  | 28.473                                                          |
| 444               | Rice        | Little River                                                                                  | 99,323       | 800,000    | 54,749                | 745,251                       | 24.74%     | 36,525,309                 | 20.618                                                          |
| 355               | Barton      | Ellinwood Public Schools                                                                      | 99,297       | 1,091,175  | 78,916                | 1,012,259                     | 30.00%     | 40,056,216                 | 21.059                                                          |
| 412               | Sheridan    | Hoxie Community Schools                                                                       | 98,545       | 880,789    | 68,450                | 812,339                       | 30.00%     | 32,175,105                 | 21.040                                                          |
| 364               | Marshall    | Marysville                                                                                    | 98,186       | 1,777,013  | 142,749               | 1,634,264                     | 30.00%     | 70,056,052                 | 19.440                                                          |
| 297               | Cheyenne    | St Francis Comm Sch                                                                           | 97,979       | 747,806    | 50,690                | 697,116                       | 30.00%     | 27,726,999                 | 20.952                                                          |
| 494               | Hamilton    | Syracuse                                                                                      | 97,907       | 1,295,497  | 106,739               | 1,188,758                     | 28.91%     | 44,792,548                 | 22.950                                                          |
| 415               | Brown       | Hiawatha                                                                                      | 97,640       | 2,102,894  | 177,265               | 1,925,629                     | 30.00%     | 82,710,996                 | 19.401                                                          |
| 294               | Decatur     | Oberlin                                                                                       | 97,530       | 901,691    | 76,724                | 824,967                       | 30.00%     | 33,452,720                 | 20.551                                                          |
| 388               | Ellis       | Ellis                                                                                         | 97,193       | 1,014,688  | 88,833                | 925,855                       | 30.00%     | 39,936,753                 | 19.319                                                          |
| 476               | Gray        | Copeland                                                                                      | 96,915       | 458,075    | 41,048                | 417,027                       | 30.00%     | 13,490,549                 | 25.760                                                          |
| 326               | Phillips    | Logan                                                                                         | 96,927       | 595,856    | 57,497                | 538,359                       | 30.00%     | 17,506,590                 | 25.626                                                          |
| 489               | Ellis       | Hays                                                                                          | 95,890       | 5,947,533  | 576,815               | 5,370,718                     | 30.00%     | 275,243,580                | 16.261                                                          |
| 306               | Saline      | Southeast Of Saline                                                                           | 95,746       | 1,423,645  | 139,651               | 1,283,994                     | 24.95%     | 67,385,865                 | 19.093                                                          |
| 387               | Wilson      | Altoona-Midway                                                                                | 95,334       | 607,400    | 61,365                | 546,035                       | 27.75%     | 19,066,757                 | 25.800                                                          |
| 107               | Jewell      | Rock Hills                                                                                    | 94,474       | 700,000    | 73,107                | 626,893                       | 24.02%     | 28,651,006                 | 22.773                                                          |
| 423               | McPherson   | Moundridge                                                                                    | 94,560       | 1,040,861  | 111,017               | 929,844                       | 30.00%     | 37,823,824                 | 20.486                                                          |
| 242               | Wallace     | Weskan                                                                                        | 94,505       | 333,308    | 35,682                | 297,626                       | 30.00%     | 9,450,517                  | 26.244                                                          |
| 375               | Butler      | Circle                                                                                        | 92,364       | 3,534,468  | 433,318               | 3,101,150                     | 30.00%     | 169,802,148                | 15.219                                                          |
| 383               | Riley       | Manhattan-Ogden                                                                               | 92,351       | 11,347,700 | 1,392,103             | 9,955,597                     | 27.66%     | 561,099,111                | 16.037                                                          |
| 384               | Riley       | Blue Valley                                                                                   | 91,779       | 614,421    | 77,958                | 536,463                       | 30.00%     | 17,254,517                 | 25.909                                                          |
| 299               | Lincoln     | Sylvan Grove                                                                                  | 90,705       | 550,000    | 67,939                | 482,061                       | 23.03%     | 21,088,978                 | 24.814                                                          |
| 334               | Cloud       | Southern Cloud                                                                                | 90,549       | 690,000    | 93,676                | 596,324                       | 28.36%     | 19,105,771                 | 27.514                                                          |
| 203               | Wyandotte   | Piper-Kansas City                                                                             | 89,403       | 3,367,076  | 485,156               | 2,881,920                     | 30.00%     | 158,663,674                | 15.136                                                          |
| 497               | Douglas     | Lawrence                                                                                      | 87,695       | 23,517,384 | 3,681,369             | 19,836,015                    | 31.00%     | 985,477,638                | 16.233                                                          |
| 481               | Dickinson   | Rural Vista                                                                                   | 86,777       | 925,695    | 151,073               | 774,622                       | 29.77%     | 28,115,721                 | 23.137                                                          |
| 398               | Marion      | Peabody-Burns                                                                                 | 85,808       | 834,359    | 141,989               | 692,370                       | 30.00%     | 23,777,327                 | 24.266                                                          |
| 490               | Butler      | El Dorado                                                                                     | 84,200       | 4,084,867  | 742,771               | 3,342,096                     | 30.00%     | 161,883,399                | 17.204                                                          |
| 225               | Meade       | Fowler                                                                                        | 83,216       | 515,956    | 95,292                | 420,664                       | 30.00%     | 14,123,057                 | 24.821                                                          |
| 219               | Clark       | Minneola                                                                                      | 83,356       | 709,000    | 133,306               | 575,694                       | 29.77%     | 21,255,682                 | 22.745                                                          |
| 395               | Rush        | LaCrosse                                                                                      | 81,923       | 795,500    | 157,834               | 637,666                       | 29.85%     | 22,733,734                 | 23.492                                                          |
| 361               | Harper      | Anthony-Harper                                                                                | 81,909       | 2,253,821  | 447,356               | 1,806,465                     | 30.00%     | 68,974,971                 | 21.825                                                          |
| 206               | Butler      | Remington-Whitewater                                                                          | 81,817       | 1,375,000  | 273,902               | 1,101,098                     | 29.85%     | 44,000,961                 | 20.958                                                          |
| 223               | Washington  | Barnes                                                                                        | 81,676       | 1,032,194  | 206,597               | 825,597                       | 30.00%     | 30,481,415                 | 22.571                                                          |
| 419               | McPherson   | Canton-Galva                                                                                  | 81,514       | 1,024,936  | 206,363               | 818,573                       | 30.00%     | 30,363,817                 | 22.466                                                          |
| 293               | Gove        | Quinter Public Schools                                                                        | 81,194       | 840,750    | 171,279               | 669,471                       | 30.00%     | 23,400,062                 | 23.841                                                          |
| 108               | Washington  | Washington Co. Schools                                                                        | 81,144       | 1,023,349  | 208,803               | 814,546                       | 30.00%     | 29,171,370                 | 23.269                                                          |
| 369               | Harvey      | Burrton                                                                                       | 81,112       | 710,171    | 145,071               | 565,100                       | 30.00%     | 18,477,240                 | 25.486                                                          |
| 109               | Republic    | Republic County                                                                               | 81,012       | 1,260,000  | 258,288               | 1,001,712                     | 29.66%     | 37,549,163                 | 22.486                                                          |
| 224               | Washington  | Clifton-Clyde                                                                                 | 79,773       | 775,000    | 165,874               | 609,126                       | 27.78%     | 24,250,895                 | 22.604                                                          |
| 467               | Wichita     | Leoti                                                                                         | 79,512       | 1,088,278  | 234,910               | 853,368                       | 29.43%     | 30,691,768                 | 23.619                                                          |
| 329               | Wabaunsee   | Mill Creek Valley                                                                             | 79,128       | 1,224,743  | 267,863               | 956,880                       | 29.04%     | 36,082,140                 | 22.830                                                          |
| 105               | Rawlins     | Rawlins County                                                                                | 78,734       | 855,996    | 189,658               | 666,338                       | 29.97%     | 23,974,468                 | 23.185                                                          |
| 417               | Morris      | Morris County                                                                                 | 78,675       | 1,798,583  | 399,215               | 1,399,368                     | 30.00%     | 55,961,374                 | 20.838                                                          |
| 359               | Sumner      | Argonia Public Schools                                                                        | 78,077       | 530,000    | 119,951               | 410,049                       | 29.51%     | 12,765,523                 | 27.212                                                          |
| 477               | Gray        | Ingalls                                                                                       | 77,282       | 676,403    | 157,001               | 519,402                       | 30.00%     | 18,586,304                 | 23.288                                                          |
| 347               | Edwards     | Kinsley-Offerle                                                                               | 76,899       | 1,023,750  | 240,465               | 783,285                       | 29.39%     | 26,337,941                 | 25.298                                                          |
| 448               | McPherson   | Inman                                                                                         | 76,621       | 1,092,225  | 258,714               | 833,511                       | 31.00%     | 31,284,475                 | 21.486                                                          |
| 418               | McPherson   | McPherson                                                                                     | 76,513       | 4,517,637  | 1,073,671             | 3,443,966                     | 30.00%     | 173,662,479                | 16.526                                                          |
| 251               | Lyon        | North Lyon County                                                                             | 74,948       | 1,227,774  | 305,718               | 922,056                       | 30.00%     | 32,077,706                 | 23.954                                                          |

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|-------------------|--------------|-----------------------------------------------------------------------------------------------|--------------|------------|-----------------------|-------------------------------|------------|----------------------------|-----------------------------------------------------------------|
|                   |              | Wealthiest 20%                                                                                |              |            |                       |                               |            |                            |                                                                 |
|                   |              | Next Wealthiest 20%                                                                           |              |            |                       |                               |            |                            |                                                                 |
|                   |              | Middle 20%                                                                                    |              |            |                       |                               |            |                            |                                                                 |
|                   |              | Next Poorest 20%                                                                              |              |            |                       |                               |            |                            |                                                                 |
|                   |              | Poorest 20%                                                                                   |              |            |                       |                               |            |                            |                                                                 |
| USD#              | County Name  | USD Name                                                                                      | 2012-13 AVPP | Legal LOB  | 2013-14 LOB State Aid | 2013-14 LOB Non-State Portion | LOB % Used | 2012-13 Assessed Valuation | Mills Required to Generate Non-State Portion of 25% Adopted LOB |
| 437               | Shawnee      | Auburn Washburn                                                                               | 74,547       | 11,284,119 | 2,817,822             | 8,466,297                     | 30.00%     | 429,321,787                | 16.433                                                          |
| 272               | Mitchell     | Waconda                                                                                       | 74,638       | 898,124    | 225,344               | 672,780                       | 30.00%     | 24,109,230                 | 23.255                                                          |
| 496               | Pawnee       | Pawnee Heights                                                                                | 74,464       | 494,251    | 124,833               | 369,418                       | 31.00%     | 14,036,380                 | 21.225                                                          |
| 349               | Stafford     | Stafford                                                                                      | 73,970       | 772,262    | 197,806               | 574,456                       | 30.00%     | 19,187,947                 | 24.949                                                          |
| 113               | Nemaha       | Prairie Hills                                                                                 | 73,375       | 2,486,671  | 647,582               | 1,839,089                     | 30.00%     | 81,688,484                 | 18.761                                                          |
| 315               | Thomas       | Colby Public Schools                                                                          | 71,687       | 2,206,991  | 601,874               | 1,605,117                     | 29.97%     | 67,880,785                 | 19.725                                                          |
| 331               | Kingman      | Kingman - Norwich                                                                             | 71,145       | 2,354,221  | 651,174               | 1,703,047                     | 30.00%     | 68,213,649                 | 20.805                                                          |
| 212               | Norton       | Northern Valley                                                                               | 70,817       | 586,009    | 163,483               | 422,526                       | 29.92%     | 11,968,150                 | 29.499                                                          |
| 431               | Barton       | Hoisington                                                                                    | 70,816       | 1,682,083  | 469,263               | 1,212,820                     | 30.00%     | 45,180,876                 | 22.370                                                          |
| 330               | Wabaunsee    | Mission Valley                                                                                | 70,360       | 1,317,000  | 371,800               | 945,200                       | 28.71%     | 33,639,260                 | 24.467                                                          |
| 371               | Gray         | Montezuma                                                                                     | 70,305       | 664,791    | 187,939               | 476,852                       | 30.00%     | 16,092,918                 | 24.693                                                          |
| 392               | Osborne      | Osborne County                                                                                | 70,149       | 872,554    | 247,644               | 624,910                       | 30.00%     | 20,834,363                 | 24.995                                                          |
| 438               | Pratt        | Skyline Schools                                                                               | 69,979       | 1,037,676  | 295,824               | 741,852                       | 30.00%     | 28,215,467                 | 21.910                                                          |
| 252               | Lyon         | Southern Lyon County                                                                          | 69,935       | 1,368,948  | 390,699               | 978,249                       | 30.00%     | 35,750,799                 | 22.802                                                          |
| 377               | Atchison     | Atchison Co Comm Schools                                                                      | 69,538       | 1,695,094  | 488,620               | 1,206,474                     | 30.00%     | 42,049,422                 | 23.910                                                          |
| 343               | Jefferson    | Perry Public Schools                                                                          | 69,414       | 2,099,622  | 607,226               | 1,492,396                     | 30.00%     | 58,744,791                 | 21.171                                                          |
| 298               | Lincoln      | Lincoln                                                                                       | 69,048       | 967,752    | 282,413               | 685,339                       | 30.00%     | 23,704,192                 | 24.093                                                          |
| 479               | Anderson     | Crest                                                                                         | 67,228       | 366,000    | 111,655               | 254,345                       | 16.21%     | 13,613,631                 | 28.814                                                          |
| 283               | Elk          | Elk Valley                                                                                    | 66,490       | 335,000    | 103,977               | 231,023                       | 17.71%     | 10,405,664                 | 31.341                                                          |
| 382               | Pratt        | Pratt                                                                                         | 66,488       | 2,560,236  | 794,850               | 1,765,386                     | 29.96%     | 76,134,870                 | 19.349                                                          |
| 397               | Marion       | Centre                                                                                        | 66,183       | 655,000    | 204,753               | 450,247                       | 19.48%     | 20,874,175                 | 27.682                                                          |
| 204               | Wyandotte    | Bonner Springs                                                                                | 66,066       | 5,083,576  | 1,593,563             | 3,490,013                     | 30.00%     | 159,133,187                | 18.276                                                          |
| 416               | Miami        | Louisburg                                                                                     | 66,042       | 3,158,892  | 990,728               | 2,168,164                     | 30.00%     | 112,713,837                | 16.030                                                          |
| 368               | Miami        | Paola                                                                                         | 65,915       | 3,878,526  | 1,220,119             | 2,658,407                     | 30.00%     | 128,752,031                | 17.206                                                          |
| 273               | Mitchell     | Beloit                                                                                        | 65,840       | 1,797,022  | 566,310               | 1,230,712                     | 30.00%     | 48,932,026                 | 20.960                                                          |
| 473               | Dickinson    | Chapman                                                                                       | 65,794       | 2,470,853  | 779,444               | 1,691,409                     | 30.00%     | 68,294,192                 | 20.639                                                          |
| 312               | Reno         | Haven Public Schools                                                                          | 65,752       | 2,252,501  | 711,278               | 1,541,223                     | 30.00%     | 61,819,706                 | 20.776                                                          |
| 205               | Butler       | Bluestem                                                                                      | 65,385       | 1,414,627  | 450,402               | 964,225                       | 30.00%     | 32,797,336                 | 24.500                                                          |
| 218               | Morton       | Elkhart                                                                                       | 65,143       | 2,234,570  | 715,539               | 1,519,031                     | 30.00%     | 65,260,143                 | 19.397                                                          |
| 426               | Republic     | Pike Valley                                                                                   | 64,755       | 672,164    | 217,102               | 455,062                       | 29.43%     | 14,343,254                 | 26.951                                                          |
| 287               | Franklin     | West Franklin                                                                                 | 64,666       | 1,750,769  | 566,590               | 1,184,179                     | 30.00%     | 38,734,658                 | 25.476                                                          |
| 286               | Chautauqua   | Chautauqua Co Community                                                                       | 64,611       | 764,650    | 247,762               | 516,888                       | 22.54%     | 21,160,032                 | 27.094                                                          |
| 352               | Sherman      | Goodland                                                                                      | 64,589       | 2,319,007  | 751,772               | 1,567,235                     | 29.05%     | 66,145,768                 | 20.390                                                          |
| 386               | Greenwood    | Madison-Virgil                                                                                | 64,587       | 632,811    | 205,194               | 427,617                       | 26.49%     | 14,887,342                 | 27.108                                                          |
| 393               | Dickinson    | Solomon                                                                                       | 64,466       | 807,354    | 262,245               | 545,109                       | 26.39%     | 21,931,395                 | 23.546                                                          |
| 327               | Ellsworth    | Ellsworth                                                                                     | 63,862       | 1,446,561  | 476,630               | 969,931                       | 30.00%     | 36,758,909                 | 21.989                                                          |
| 313               | Reno         | Buhler                                                                                        | 63,540       | 4,408,670  | 1,462,758             | 2,945,912                     | 30.00%     | 137,436,176                | 17.862                                                          |
| 282               | Elk          | West Elk                                                                                      | 63,280       | 928,589    | 309,865               | 618,724                       | 27.46%     | 18,699,103                 | 30.124                                                          |
| 101               | Neosho       | Erie-Galesburg                                                                                | 63,224       | 1,512,146  | 505,194               | 1,006,952                     | 30.00%     | 33,293,952                 | 25.204                                                          |
| 365               | Anderson     | Garnett                                                                                       | 62,610       | 2,420,000  | 819,247               | 1,600,753                     | 26.75%     | 65,740,455                 | 22.757                                                          |
| 260               | Sedgwick     | Derby                                                                                         | 62,609       | 12,577,953 | 4,259,033             | 8,318,920                     | 30.00%     | 397,940,882                | 17.421                                                          |
| 305               | Saline       | Salina                                                                                        | 62,400       | 14,742,291 | 5,014,114             | 9,728,177                     | 30.00%     | 430,691,296                | 18.823                                                          |
| 400               | McPherson    | Smoky Valley                                                                                  | 61,895       | 2,296,202  | 789,355               | 1,506,847                     | 31.00%     | 58,311,315                 | 20.840                                                          |
| 233               | Johnson      | Olathe                                                                                        | 61,876       | 59,001,844 | 20,292,156            | 38,709,688                    | 31.00%     | 1,666,047,342              | 18.737                                                          |
| 237               | Smith        | Smith Center                                                                                  | 61,866       | 1,119,858  | 385,235               | 734,623                       | 30.91%     | 24,220,700                 | 24.531                                                          |
| 110               | Phillips     | Thunder Ridge Schools                                                                         | 61,082       | 757,017    | 264,679               | 492,338                       | 30.00%     | 14,476,427                 | 28.341                                                          |
| 492               | Butler       | Flinthills                                                                                    | 60,582       | 817,500    | 288,808               | 528,692                       | 30.00%     | 16,587,264                 | 26.561                                                          |
| 346               | Linn         | Jayhawk                                                                                       | 60,168       | 1,465,636  | 522,199               | 943,437                       | 30.00%     | 31,576,061                 | 24.899                                                          |
| 289               | Franklin     | Wellsville                                                                                    | 59,766       | 1,838,525  | 660,451               | 1,178,074                     | 30.00%     | 46,378,310                 | 21.168                                                          |
| 342               | Jefferson    | McLouth                                                                                       | 59,608       | 1,286,800  | 463,684               | 823,116                       | 28.84%     | 29,177,915                 | 24.454                                                          |
| 484               | Wilson       | Fredonia                                                                                      | 59,492       | 1,712,500  | 618,575               | 1,093,925                     | 29.61%     | 40,835,627                 | 22.618                                                          |
| 366               | Woodson      | Woodson                                                                                       | 59,331       | 1,205,000  | 433,897               | 771,103                       | 28.76%     | 26,788,080                 | 25.022                                                          |
| 309               | Reno         | Nickerson                                                                                     | 59,167       | 2,712,965  | 986,408               | 1,726,557                     | 30.00%     | 64,823,162                 | 22.196                                                          |
| 322               | Pottawatomie | Onaga-Havensville-Wheaton                                                                     | 59,145       | 849,869    | 309,139               | 540,730                       | 30.00%     | 18,956,080                 | 23.771                                                          |
| 102               | Gray         | Cimmaron-Ensign                                                                               | 59,118       | 1,375,000  | 500,373               | 874,627                       | 24.93%     | 38,763,596                 | 22.626                                                          |

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|-------------------|--------------|-----------------------------------------------------------------------------------------------|--------------|-------------|-----------------------|-------------------------------|------------|----------------------------|-----------------------------------------------------------------|--|
|                   |              | Wealthiest 20%                                                                                |              |             |                       |                               |            |                            |                                                                 |  |
|                   |              | Next Wealthiest 20%                                                                           |              |             |                       |                               |            |                            |                                                                 |  |
|                   |              | Middle 20%                                                                                    |              |             |                       |                               |            |                            |                                                                 |  |
|                   |              | Next Poorest 20%                                                                              |              |             |                       |                               |            |                            |                                                                 |  |
|                   |              | Poorest 20%                                                                                   |              |             |                       |                               |            |                            |                                                                 |  |
| USD#              | County Name  | USD Name                                                                                      | 2012-13 AVPP | Legal LOB   | 2013-14 LOB State Aid | 2013-14 LOB Non-State Portion | LOB % Used | 2012-13 Assessed Valuation | Mills Required to Generate Non-State Portion of 25% Adopted LOB |  |
| 345               | Shawnee      | Seaman                                                                                        | 58,771       | 7,352,186   | 2,694,174             | 4,658,012                     | 30.00%     | 220,055,716                | 17.640                                                          |  |
| 458               | Leavenworth  | Basehor-Linwood                                                                               | 58,426       | 3,981,319   | 1,468,723             | 2,512,596                     | 29.07%     | 123,745,784                | 17.462                                                          |  |
| 410               | Marion       | Durham-Hillsboro-Lehigh                                                                       | 58,238       | 1,508,323   | 558,579               | 949,744                       | 30.00%     | 34,232,105                 | 23.120                                                          |  |
| 311               | Reno         | Pretty Prairie                                                                                | 57,663       | 750,000     | 280,841               | 469,159                       | 29.54%     | 15,753,649                 | 25.204                                                          |  |
| 360               | Sumner       | Caldwell                                                                                      | 57,426       | 723,105     | 272,032               | 451,073                       | 30.00%     | 13,954,592                 | 26.937                                                          |  |
| 211               | Norton       | Norton Community Schools                                                                      | 56,668       | 1,460,500   | 557,430               | 903,070                       | 24.89%     | 39,945,194                 | 22.708                                                          |  |
| 348               | Douglas      | Baldwin City                                                                                  | 56,208       | 2,811,054   | 1,082,260             | 1,728,794                     | 30.00%     | 74,796,575                 | 19.261                                                          |  |
| 232               | Johnson      | De Soto                                                                                       | 56,136       | 12,829,055  | 4,946,327             | 7,882,728                     | 31.00%     | 372,470,475                | 17.067                                                          |  |
| 408               | Marion       | Marion-Florence                                                                               | 56,050       | 1,145,000   | 442,189               | 702,811                       | 24.29%     | 29,936,157                 | 24.163                                                          |  |
| 493               | Cherokee     | Columbus                                                                                      | 55,868       | 2,480,693   | 961,366               | 1,519,327                     | 30.00%     | 56,314,826                 | 22.483                                                          |  |
| 259               | Sedgwick     | Wichita                                                                                       | 55,671       | 110,870,767 | 43,125,014            | 67,745,753                    | 29.66%     | 2,588,387,766              | 22.061                                                          |  |
| 239               | Ottawa       | North Ottawa County                                                                           | 55,593       | 1,530,392   | 596,121               | 934,271                       | 30.00%     | 32,822,030                 | 23.721                                                          |  |
| 429               | Doniphan     | Troy Public Schools                                                                           | 55,477       | 819,100     | 319,707               | 499,393                       | 28.74%     | 18,695,780                 | 23.236                                                          |  |
| 381               | Ford         | Spearville                                                                                    | 55,192       | 878,465     | 344,689               | 533,776                       | 30.00%     | 19,013,607                 | 23.394                                                          |  |
| 378               | Riley        | Riley County                                                                                  | 54,619       | 1,676,014   | 664,672               | 1,011,342                     | 30.00%     | 38,124,401                 | 22.106                                                          |  |
| 267               | Sedgwick     | Renwick                                                                                       | 54,496       | 3,541,221   | 1,407,464             | 2,133,757                     | 31.00%     | 101,116,731                | 17.018                                                          |  |
| 456               | Osage        | Marais Des Cygnes Valley                                                                      | 54,308       | 486,000     | 193,817               | 292,183                       | 16.82%     | 15,738,494                 | 27.593                                                          |  |
| 316               | Thomas       | Golden Plains                                                                                 | 54,100       | 625,000     | 250,192               | 374,808                       | 28.07%     | 10,630,740                 | 31.401                                                          |  |
| 256               | Allen        | Marmaton Valley                                                                               | 54,014       | 643,800     | 258,126               | 385,674                       | 22.02%     | 15,853,069                 | 27.620                                                          |  |
| 495               | Pawnee       | Ft Larned                                                                                     | 53,885       | 2,326,043   | 934,819               | 1,391,224                     | 30.00%     | 48,216,107                 | 24.045                                                          |  |
| 243               | Coffey       | Lebo-Waverly                                                                                  | 53,362       | 1,165,000   | 472,639               | 692,361                       | 27.24%     | 26,014,129                 | 24.426                                                          |  |
| 450               | Shawnee      | Shawnee Heights                                                                               | 53,167       | 6,770,822   | 2,756,579             | 4,014,243                     | 29.44%     | 182,643,680                | 18.664                                                          |  |
| 379               | Clay         | Clay Center                                                                                   | 53,036       | 2,872,665   | 1,172,271             | 1,700,394                     | 30.00%     | 71,259,539                 | 19.885                                                          |  |
| 413               | Neosho       | Chanute Public Schools                                                                        | 52,778       | 4,059,959   | 1,664,184             | 2,395,775                     | 29.46%     | 95,391,164                 | 21.313                                                          |  |
| 385               | Butler       | Andover                                                                                       | 52,510       | 9,894,179   | 4,075,256             | 5,818,923                     | 29.73%     | 273,081,915                | 17.918                                                          |  |
| 446               | Montgomery   | Independence                                                                                  | 52,257       | 4,059,600   | 1,679,489             | 2,380,111                     | 30.00%     | 101,864,075                | 19.471                                                          |  |
| 266               | Sedgwick     | Maize                                                                                         | 51,864       | 12,846,485  | 5,351,369             | 7,495,116                     | 30.00%     | 348,941,179                | 17.900                                                          |  |
| 114               | Doniphan     | Riverside                                                                                     | 51,591       | 1,232,750   | 515,962               | 716,788                       | 21.77%     | 33,658,186                 | 24.456                                                          |  |
| 341               | Jefferson    | Oskaloosa Public Schools                                                                      | 51,309       | 1,400,000   | 588,850               | 811,150                       | 26.96%     | 25,910,877                 | 29.029                                                          |  |
| 380               | Marshall     | Vermillion                                                                                    | 50,906       | 1,140,000   | 482,837               | 657,163                       | 26.39%     | 26,013,065                 | 23.932                                                          |  |
| 320               | Pottawatomie | Wamego                                                                                        | 50,715       | 3,023,082   | 1,284,475             | 1,738,607                     | 30.00%     | 73,334,320                 | 19.757                                                          |  |
| 250               | Crawford     | Pittsburg                                                                                     | 50,692       | 6,056,200   | 2,574,176             | 3,482,024                     | 29.59%     | 138,865,953                | 21.185                                                          |  |
| 405               | Rice         | Lyons                                                                                         | 50,683       | 1,575,000   | 669,575               | 905,425                       | 22.67%     | 38,595,286                 | 25.871                                                          |  |
| 453               | Leavenworth  | Leavenworth                                                                                   | 50,621       | 8,040,913   | 3,422,237             | 4,618,676                     | 30.00%     | 184,260,003                | 20.888                                                          |  |
| 435               | Dickinson    | Abilene                                                                                       | 50,505       | 3,058,439   | 1,304,106             | 1,754,333                     | 29.88%     | 77,010,411                 | 19.060                                                          |  |
| 264               | Sedgwick     | Clearwater                                                                                    | 50,309       | 2,458,110   | 1,051,637             | 1,406,473                     | 30.00%     | 57,316,648                 | 20.449                                                          |  |
| 464               | Leavenworth  | Tonganoxie                                                                                    | 50,296       | 3,622,501   | 1,550,366             | 2,072,135                     | 30.00%     | 93,434,891                 | 18.481                                                          |  |
| 333               | Cloud        | Concordia                                                                                     | 49,719       | 2,448,359   | 1,057,950             | 1,390,409                     | 30.00%     | 51,130,999                 | 22.661                                                          |  |
| 449               | Leavenworth  | Easton                                                                                        | 49,442       | 1,703,738   | 739,708               | 964,030                       | 30.00%     | 32,527,582                 | 24.698                                                          |  |
| 290               | Franklin     | Ottawa                                                                                        | 49,224       | 4,987,588   | 2,173,359             | 2,814,229                     | 30.00%     | 118,599,185                | 19.774                                                          |  |
| 323               | Pottawatomie | Rock Creek                                                                                    | 49,198       | 1,639,750   | 714,787               | 924,963                       | 24.12%     | 42,192,156                 | 22.722                                                          |  |
| 358               | Sumner       | Oxford                                                                                        | 48,558       | 980,852     | 432,154               | 548,698                       | 30.00%     | 16,966,281                 | 26.950                                                          |  |
| 240               | Ottawa       | Twin Valley                                                                                   | 48,470       | 1,492,508   | 658,532               | 833,976                       | 29.76%     | 28,815,498                 | 24.313                                                          |  |
| 411               | Marion       | Goessel                                                                                       | 48,357       | 685,000     | 302,782               | 382,218                       | 27.11%     | 12,282,699                 | 28.696                                                          |  |
| 440               | Harvey       | Halstead                                                                                      | 48,310       | 1,680,000   | 743,123               | 936,877                       | 26.71%     | 36,440,428                 | 24.064                                                          |  |
| 463               | Cowley       | Udall                                                                                         | 48,308       | 926,256     | 409,716               | 516,540                       | 29.33%     | 17,197,496                 | 25.602                                                          |  |
| 263               | Sedgwick     | Mulvane                                                                                       | 48,279       | 3,357,038   | 1,484,664             | 1,872,374                     | 30.00%     | 84,580,528                 | 18.448                                                          |  |
| 428               | Barton       | Great Bend                                                                                    | 47,679       | 6,000,000   | 2,681,609             | 3,318,391                     | 27.42%     | 144,672,871                | 20.913                                                          |  |
| 325               | Phillips     | Phillipsburg                                                                                  | 47,494       | 1,499,294   | 672,108               | 827,186                       | 30.00%     | 28,068,669                 | 24.558                                                          |  |
| 409               | Atchison     | Atchison Public Schools                                                                       | 47,461       | 3,568,329   | 1,600,470             | 1,967,859                     | 30.00%     | 75,985,524                 | 21.582                                                          |  |
| 509               | Sumner       | South Haven                                                                                   | 47,455       | 609,403     | 273,378               | 336,025                       | 30.00%     | 8,992,703                  | 31.139                                                          |  |
| 460               | Harvey       | Hesston                                                                                       | 47,257       | 1,773,015   | 797,906               | 975,109                       | 30.00%     | 38,646,632                 | 21.026                                                          |  |
| 421               | Osage        | Lyndon                                                                                        | 46,988       | 1,010,000   | 456,450               | 553,550                       | 27.24%     | 19,781,738                 | 25.682                                                          |  |
| 404               | Cherokee     | Riverton                                                                                      | 46,615       | 1,858,625   | 844,981               | 1,013,644                     | 30.00%     | 35,054,803                 | 24.097                                                          |  |
| 376               | Rice         | Sterling                                                                                      | 45,877       | 1,291,643   | 594,181               | 697,462                       | 30.00%     | 22,181,699                 | 26.203                                                          |  |

| Highlights added: |                     | 2013-14: Data from Edward F. Penner, Research Analyst, Kansas Legislative Research Department |              |            |                       |                               |            |                            |                                                                 |
|-------------------|---------------------|-----------------------------------------------------------------------------------------------|--------------|------------|-----------------------|-------------------------------|------------|----------------------------|-----------------------------------------------------------------|
|                   | Wealthiest 20%      |                                                                                               |              |            |                       |                               |            |                            |                                                                 |
|                   | Next Wealthiest 20% |                                                                                               |              |            |                       |                               |            |                            |                                                                 |
|                   | Middle 20%          |                                                                                               |              |            |                       |                               |            |                            |                                                                 |
|                   | Next Poorest 20%    |                                                                                               |              |            |                       |                               |            |                            |                                                                 |
|                   | Poorest 20%         |                                                                                               |              |            |                       |                               |            |                            |                                                                 |
| USD#              | County Name         | USD Name                                                                                      | 2012-13 AVPP | Legal LOB  | 2013-14 LOB State Aid | 2013-14 LOB Non-State Portion | LOB % Used | 2012-13 Assessed Valuation | Mills Required to Generate Non-State Portion of 25% Adopted LOB |
| 230               | Johnson             | Spring Hill                                                                                   | 45,807       | 5,534,866  | 2,548,779             | 2,986,087                     | 30.00%     | 125,553,222                | 19.820                                                          |
| 457               | Finney              | Garden City                                                                                   | 45,413       | 12,600,000 | 5,838,209             | 6,761,791                     | 22.30%     | 322,531,672                | 23.503                                                          |
| 389               | Greenwood           | Eureka                                                                                        | 45,363       | 1,686,977  | 782,330               | 904,647                       | 29.64%     | 28,828,365                 | 26.468                                                          |
| 501               | Shawnee             | Topeka Public Schools                                                                         | 45,298       | 30,729,591 | 14,265,358            | 16,464,233                    | 30.00%     | 592,405,846                | 23.160                                                          |
| 265               | Sedgwick            | Goddard                                                                                       | 45,050       | 9,913,055  | 4,619,941             | 5,293,114                     | 30.00%     | 227,255,869                | 19.410                                                          |
| 285               | Chautauqua          | Cedar Vale                                                                                    | 44,954       | 395,000    | 184,339               | 210,661                       | 21.79%     | 7,561,283                  | 31.965                                                          |
| 487               | Dickinson           | Herington                                                                                     | 44,647       | 1,070,828  | 509,415               | 561,413                       | 25.75%     | 20,260,675                 | 26.902                                                          |
| 498               | Marshall            | Valley Heights                                                                                | 44,635       | 1,087,134  | 509,931               | 577,203                       | 29.00%     | 16,782,941                 | 29.648                                                          |
| 469               | Leavenworth         | Lansing                                                                                       | 44,540       | 4,682,745  | 2,199,457             | 2,483,288                     | 30.00%     | 114,735,890                | 18.036                                                          |
| 434               | Osage               | Santa Fe Trail                                                                                | 44,519       | 2,555,634  | 1,200,771             | 1,354,863                     | 30.00%     | 45,752,116                 | 24.678                                                          |
| 340               | Jefferson           | Jefferson West                                                                                | 44,452       | 2,032,055  | 955,733               | 1,076,322                     | 30.00%     | 38,166,109                 | 23.501                                                          |
| 231               | Johnson             | Gardner Edgerton                                                                              | 44,214       | 9,853,335  | 4,651,492             | 5,201,843                     | 30.00%     | 224,061,144                | 19.347                                                          |
| 262               | Sedgwick            | Valley Center Pub Sch                                                                         | 44,089       | 5,171,912  | 2,446,441             | 2,725,471                     | 29.51%     | 114,675,361                | 20.135                                                          |
| 420               | Osage               | Osage City                                                                                    | 43,957       | 1,393,531  | 660,500               | 733,031                       | 26.21%     | 26,692,041                 | 26.195                                                          |
| 465               | Cowley              | Winfield                                                                                      | 43,652       | 4,944,813  | 2,354,703             | 2,590,110                     | 30.00%     | 100,517,017                | 21.473                                                          |
| 471               | Cowley              | Dexter                                                                                        | 43,624       | 325,000    | 154,815               | 170,185                       | 18.62%     | 6,857,648                  | 33.320                                                          |
| 335               | Jackson             | North Jackson                                                                                 | 43,598       | 875,725    | 417,364               | 458,361                       | 25.80%     | 16,087,620                 | 27.608                                                          |
| 288               | Franklin            | Central Heights                                                                               | 43,033       | 1,350,000  | 648,860               | 701,140                       | 25.86%     | 23,111,199                 | 29.329                                                          |
| 372               | Shawnee             | Silver Lake                                                                                   | 42,939       | 1,575,812  | 758,519               | 817,293                       | 30.00%     | 29,494,694                 | 23.092                                                          |
| 503               | Labette             | Parsons                                                                                       | 42,260       | 2,877,008  | 1,386,448             | 1,490,560                     | 29.54%     | 51,209,173                 | 24.634                                                          |
| 373               | Harvey              | Newton                                                                                        | 42,763       | 7,028,235  | 3,391,965             | 3,636,270                     | 30.00%     | 147,157,110                | 20.592                                                          |
| 307               | Saline              | EIi-Saline                                                                                    | 42,748       | 1,244,875  | 600,900               | 643,975                       | 29.90%     | 20,642,898                 | 26.084                                                          |
| 247               | Crawford            | Cherokee                                                                                      | 42,152       | 1,718,531  | 837,029               | 881,502                       | 30.00%     | 27,761,437                 | 26.461                                                          |
| 430               | Brown               | South Brown County                                                                            | 42,148       | 1,659,078  | 808,203               | 850,875                       | 30.00%     | 23,453,850                 | 30.232                                                          |
| 234               | Bourbon             | Fort Scott                                                                                    | 41,245       | 2,995,000  | 1,465,397             | 1,529,603                     | 23.26%     | 75,697,944                 | 21.718                                                          |
| 436               | Montgomery          | Caney Valley                                                                                  | 41,159       | 1,065,000  | 526,574               | 538,426                       | 17.00%     | 32,031,024                 | 24.720                                                          |
| 308               | Reno                | Hutchinson Public Schools                                                                     | 40,842       | 9,569,401  | 4,751,941             | 4,817,460                     | 27.75%     | 197,439,521                | 21.982                                                          |
| 258               | Allen               | Humboldt                                                                                      | 40,506       | 1,644,637  | 820,601               | 824,036                       | 28.32%     | 27,804,481                 | 26.162                                                          |
| 338               | Jefferson           | Valley Falls                                                                                  | 40,470       | 1,016,655  | 507,588               | 509,067                       | 29.03%     | 15,257,260                 | 28.734                                                          |
| 257               | Allen               | Iola                                                                                          | 40,262       | 3,143,739  | 1,573,821             | 1,569,918                     | 30.00%     | 51,359,195                 | 25.473                                                          |
| 268               | Sedgwick            | Cheney                                                                                        | 39,653       | 1,739,734  | 878,949               | 860,785                       | 30.00%     | 29,928,649                 | 23.968                                                          |
| 367               | Miami               | Osawatomie                                                                                    | 39,445       | 2,400,000  | 1,215,954             | 1,184,046                     | 24.57%     | 43,432,596                 | 27.739                                                          |
| 253               | Lyon                | Emporia                                                                                       | 39,141       | 8,855,060  | 4,506,760             | 4,348,300                     | 27.05%     | 166,491,770                | 24.138                                                          |
| 462               | Cowley              | Central                                                                                       | 39,098       | 915,442    | 466,130               | 449,312                       | 30.00%     | 12,741,894                 | 29.385                                                          |
| 344               | Linn                | Pleasanton                                                                                    | 38,907       | 755,000    | 386,051               | 368,949                       | 23.28%     | 12,961,675                 | 30.568                                                          |
| 480               | Seward              | Liberal                                                                                       | 38,545       | 6,800,000  | 3,489,961             | 3,310,039                     | 19.23%     | 177,200,938                | 24.284                                                          |
| 402               | Butler              | Augusta                                                                                       | 38,202       | 4,287,454  | 2,210,988             | 2,076,466                     | 29.72%     | 82,011,783                 | 21.298                                                          |
| 491               | Douglas             | Eudora                                                                                        | 37,276       | 3,038,972  | 1,574,391             | 1,464,581                     | 30.00%     | 57,678,297                 | 21.160                                                          |
| 353               | Sumner              | Wellington                                                                                    | 37,119       | 3,487,374  | 1,815,819             | 1,671,555                     | 30.00%     | 59,197,452                 | 23.531                                                          |
| 336               | Jackson             | Holton                                                                                        | 37,408       | 2,555,966  | 1,332,877             | 1,223,089                     | 29.96%     | 41,226,886                 | 24.756                                                          |
| 356               | Sumner              | Conway Springs                                                                                | 37,095       | 1,200,000  | 628,532               | 571,468                       | 28.12%     | 19,093,019                 | 26.610                                                          |
| 339               | Jefferson           | Jefferson County North                                                                        | 36,496       | 1,196,189  | 631,753               | 564,436                       | 30.00%     | 16,149,565                 | 29.125                                                          |
| 394               | Butler              | Rose Hill Public Schools                                                                      | 36,492       | 3,108,717  | 1,641,832             | 1,466,885                     | 29.91%     | 59,777,712                 | 20.511                                                          |
| 396               | Butler              | Douglass Public Schools                                                                       | 36,071       | 1,718,857  | 913,110               | 805,747                       | 30.00%     | 25,675,349                 | 26.152                                                          |
| 454               | Osage               | Burlingame Public School                                                                      | 35,934       | 545,000    | 290,039               | 254,961                       | 19.34%     | 11,283,181                 | 29.210                                                          |
| 461               | Wilson              | Neodesha                                                                                      | 35,790       | 1,739,349  | 927,444               | 811,905                       | 30.00%     | 24,891,725                 | 27.181                                                          |
| 246               | Crawford            | Northeast                                                                                     | 35,414       | 1,340,000  | 718,225               | 621,775                       | 29.53%     | 16,644,473                 | 31.626                                                          |
| 500               | Wyandotte           | Kansas City                                                                                   | 34,119       | 47,131,770 | 25,460,186            | 21,671,584                    | 28.93%     | 671,199,992                | 27.902                                                          |
| 248               | Crawford            | Girard                                                                                        | 33,667       | 2,118,500  | 1,158,844             | 959,656                       | 27.12%     | 34,123,831                 | 25.924                                                          |
| 357               | Sumner              | Belle Plaine                                                                                  | 33,152       | 1,604,686  | 879,436               | 725,250                       | 30.00%     | 20,807,874                 | 29.045                                                          |
| 470               | Cowley              | Arkansas City                                                                                 | 32,348       | 5,175,000  | 2,889,058             | 2,285,942                     | 25.90%     | 84,720,458                 | 26.045                                                          |
| 235               | Bourbon             | Uniontown                                                                                     | 32,220       | 899,900    | 503,174               | 396,726                       | 21.70%     | 13,838,640                 | 33.028                                                          |
| 506               | Labette             | Labette County                                                                                | 32,175       | 3,342,446  | 1,869,970             | 1,472,476                     | 30.00%     | 49,365,969                 | 24.856                                                          |
| 443               | Ford                | Dodge City                                                                                    | 31,547       | 15,215,000 | 8,582,187             | 6,632,813                     | 29.48%     | 196,583,490                | 28.613                                                          |
| 439               | Harvey              | Sedgwick Public Schools                                                                       | 31,177       | 875,000    | 495,843               | 379,157                       | 21.37%     | 15,463,649                 | 28.684                                                          |

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|-------------------|---------------------|-----------------------------------------------------------------------------------------------|--------------|------------|-----------------------|-------------------------------|------------|----------------------------|-----------------------------------------------------------------|--|
|                   | Wealthiest 20%      |                                                                                               |              |            |                       |                               |            |                            |                                                                 |  |
|                   | Next Wealthiest 20% |                                                                                               |              |            |                       |                               |            |                            |                                                                 |  |
|                   | Middle 20%          |                                                                                               |              |            |                       |                               |            |                            |                                                                 |  |
|                   | Next Poorest 20%    |                                                                                               |              |            |                       |                               |            |                            |                                                                 |  |
|                   | Poorest 20%         |                                                                                               |              |            |                       |                               |            |                            |                                                                 |  |
| USD#              | County Name         | USD Name                                                                                      | 2012-13 AVPP | Legal LOB  | 2013-14 LOB State Aid | 2013-14 LOB Non-State Portion | LOB % Used | 2012-13 Assessed Valuation | Mills Required to Generate Non-State Portion of 25% Adopted LOB |  |
| 505               | Labette             | Chetopa-St. Paul                                                                              | 31,166       | 1,250,092  | 709,192               | 540,900                       | 30.00%     | 14,436,442                 | 31.223                                                          |  |
| 202               | Wyandotte           | Turner-Kansas City                                                                            | 30,996       | 8,895,740  | 5,053,011             | 3,842,729                     | 30.00%     | 120,342,099                | 26.610                                                          |  |
| 337               | Jackson             | Royal Valley                                                                                  | 30,173       | 2,220,000  | 1,275,101             | 944,899                       | 29.72%     | 27,445,129                 | 28.961                                                          |  |
| 249               | Crawford            | Frontenac Public Schools                                                                      | 27,943       | 1,536,000  | 906,471               | 629,529                       | 23.02%     | 24,538,471                 | 27.861                                                          |  |
| 261               | Sedgwick            | Haysville                                                                                     | 26,260       | 10,711,956 | 6,452,484             | 4,259,472                     | 30.00%     | 133,113,381                | 26.666                                                          |  |
| 504               | Labette             | Oswego                                                                                        | 25,267       | 1,182,507  | 715,674               | 466,833                       | 30.00%     | 11,549,773                 | 33.683                                                          |  |
| 447               | Montgomery          | Cherryvale                                                                                    | 23,112       | 1,560,000  | 950,449               | 609,551                       | 21.84%     | 23,712,246                 | 29.426                                                          |  |
| 475               | Geary               | Geary County Schools                                                                          | 25,305       | 12,610,000 | 7,683,793             | 4,926,207                     | 21.71%     | 203,439,812                | 27.884                                                          |  |
| 508               | Cherokee            | Baxter Springs                                                                                | 24,463       | 1,790,000  | 1,101,509             | 688,491                       | 22.67%     | 24,255,690                 | 31.302                                                          |  |
| 499               | Cherokee            | Galena                                                                                        | 18,621       | 1,379,300  | 905,326               | 473,974                       | 20.16%     | 14,744,027                 | 39.865                                                          |  |
| 207               | Leavenworth         | Ft Leavenworth                                                                                | 1,302        | 3,513,460  | 2,753,018             | 760,442                       | 30.00%     | 2,586,355                  | 245.017                                                         |  |

| Highlights added: |              | 2014-15: Data from Edward F. Penner, Research Analyst, Kansas Legislative Research Department |              |           |                       |                               |            |                            |                                                                 |
|-------------------|--------------|-----------------------------------------------------------------------------------------------|--------------|-----------|-----------------------|-------------------------------|------------|----------------------------|-----------------------------------------------------------------|
|                   |              | Wealthiest 20%                                                                                |              |           |                       |                               |            |                            |                                                                 |
|                   |              | Next Wealthiest 20%                                                                           |              |           |                       |                               |            |                            |                                                                 |
|                   |              | Middle 20%                                                                                    |              |           |                       |                               |            |                            |                                                                 |
|                   |              | Next Poorest 20%                                                                              |              |           |                       |                               |            |                            |                                                                 |
|                   |              | Poorest 20%                                                                                   |              |           |                       |                               |            |                            |                                                                 |
| USD#              | County Name  | USD Name                                                                                      | 2013-14 AVPP | Legal LOB | 2014-15 LOB State Aid | 2014-15 LOB Non-State Portion | LOB % Used | 2013-14 Assessed Valuation | Mills Required to Generate Non-State Portion of 25% Adopted LOB |
| 244               | Coffey       | Burlington                                                                                    | 479,577      | 2,081,264 | 0                     | 2,081,264                     | 30.00%     | 390,951,572                | 4.436                                                           |
| 507               | Haskell      | Satanta                                                                                       | 475,114      | 912,132   | 0                     | 912,132                       | 30.00%     | 133,506,929                | 5.693                                                           |
| 255               | Barber       | South Barber                                                                                  | 393,675      | 687,767   | 0                     | 687,767                       | 30.00%     | 93,301,012                 | 6.143                                                           |
| 332               | Kingman      | Cunningham                                                                                    | 378,745      | 537,156   | 0                     | 537,156                       | 30.00%     | 58,743,390                 | 7.620                                                           |
| 106               | Ness         | Western Plains                                                                                | 375,203      | 484,121   | 0                     | 484,121                       | 30.00%     | 48,401,199                 | 8.335                                                           |
| 269               | Rooks        | Palco                                                                                         | 373,357      | 455,135   | 0                     | 455,135                       | 30.00%     | 47,416,287                 | 7.999                                                           |
| 217               | Morton       | Rolla                                                                                         | 297,884      | 559,130   | 0                     | 559,130                       | 28.51%     | 52,963,736                 | 9.257                                                           |
| 209               | Stevens      | Moscow Public Schools                                                                         | 297,480      | 674,130   | 0                     | 674,130                       | 33.00%     | 56,342,804                 | 9.064                                                           |
| 275               | Logan        | Triplains                                                                                     | 276,676      | 294,528   | 0                     | 294,528                       | 30.00%     | 21,719,043                 | 11.301                                                          |
| 321               | Pottawatomie | Kaw Valley                                                                                    | 254,785      | 2,634,833 | 0                     | 2,634,833                     | 30.00%     | 287,269,876                | 7.643                                                           |
| 399               | Russell      | Paradise                                                                                      | 250,756      | 446,473   | 0                     | 446,473                       | 30.00%     | 32,497,920                 | 11.449                                                          |
| 300               | Comanche     | Comanche County                                                                               | 221,452      | 936,283   | 0                     | 936,283                       | 30.00%     | 71,861,092                 | 10.858                                                          |
| 374               | Haskell      | Sublette                                                                                      | 215,205      | 1,321,911 | 0                     | 1,321,911                     | 29.31%     | 97,703,170                 | 11.540                                                          |
| 468               | Lane         | Healy Public Schools                                                                          | 208,571      | 306,623   | 0                     | 306,623                       | 33.00%     | 16,643,983                 | 13.956                                                          |
| 482               | Lane         | Dighton                                                                                       | 201,809      | 683,897   | 0                     | 683,897                       | 30.00%     | 49,443,145                 | 11.527                                                          |
| 112               | Ellsworth    | Central Plains                                                                                | 192,819      | 1,304,810 | 0                     | 1,304,810                     | 30.00%     | 99,532,846                 | 10.924                                                          |
| 270               | Rooks        | Plainville                                                                                    | 187,861      | 962,024   | 0                     | 962,024                       | 30.00%     | 68,625,505                 | 11.682                                                          |
| 303               | Ness         | Ness City                                                                                     | 187,092      | 771,787   | 0                     | 771,787                       | 30.00%     | 55,903,021                 | 11.505                                                          |
| 215               | Kearny       | Lakin                                                                                         | 187,051      | 1,622,083 | 0                     | 1,622,083                     | 30.00%     | 119,319,847                | 11.329                                                          |
| 216               | Kearny       | Deerfield                                                                                     | 185,849      | 741,598   | 0                     | 741,598                       | 30.00%     | 44,845,483                 | 13.781                                                          |
| 452               | Stanton      | Stanton County                                                                                | 182,005      | 1,212,863 | 0                     | 1,212,863                     | 30.00%     | 77,370,300                 | 13.063                                                          |
| 363               | Finney       | Holcomb                                                                                       | 179,077      | 2,150,000 | 0                     | 2,150,000                     | 29.14%     | 166,917,934                | 11.051                                                          |
| 474               | Kiowa        | Haviland                                                                                      | 177,860      | 379,947   | 0                     | 379,947                       | 30.00%     | 18,675,249                 | 16.954                                                          |
| 422               | Kiowa        | Kiowa County                                                                                  | 173,275      | 711,197   | 0                     | 711,197                       | 30.00%     | 68,894,216                 | 8.603                                                           |
| 274               | Logan        | Oakley                                                                                        | 171,825      | 1,021,941 | 0                     | 1,021,941                     | 30.00%     | 64,468,662                 | 13.210                                                          |
| 210               | Stevens      | Hugoton Public Schools                                                                        | 171,577      | 2,554,725 | 0                     | 2,554,725                     | 30.00%     | 180,172,884                | 11.816                                                          |
| 291               | Gove         | Grinnell Public Schools                                                                       | 168,109      | 220,000   | 0                     | 220,000                       | 21.26%     | 15,297,884                 | 16.911                                                          |
| 227               | Hodgeman     | Hodgeman County Schools                                                                       | 165,484      | 814,281   | 0                     | 814,281                       | 29.78%     | 48,238,478                 | 14.171                                                          |
| 362               | Linn         | Prairie View                                                                                  | 161,199      | 2,459,649 | 0                     | 2,459,649                     | 30.00%     | 146,739,202                | 13.968                                                          |
| 459               | Ford         | Bucklin                                                                                       | 156,793      | 625,000   | 0                     | 625,000                       | 26.93%     | 35,858,479                 | 16.180                                                          |
| 502               | Edwards      | Lewis                                                                                         | 156,611      | 360,000   | 0                     | 360,000                       | 28.55%     | 15,661,117                 | 20.129                                                          |
| 111               | Doniphan     | Doniphan West Schools                                                                         | 156,390      | 1,000,000 | 0                     | 1,000,000                     | 29.83%     | 50,435,824                 | 16.617                                                          |
| 432               | Ellis        | Victoria                                                                                      | 155,418      | 739,614   | 0                     | 739,614                       | 30.00%     | 41,496,491                 | 14.853                                                          |
| 292               | Gove         | Wheatland                                                                                     | 154,257      | 405,688   | 0                     | 405,688                       | 29.99%     | 15,040,041                 | 22.486                                                          |
| 281               | Graham       | Graham County                                                                                 | 153,601      | 1,005,053 | 0                     | 1,005,053                     | 30.00%     | 58,153,395                 | 14.402                                                          |
| 220               | Clark        | Ashland                                                                                       | 148,578      | 606,082   | 0                     | 606,082                       | 30.00%     | 29,106,378                 | 17.352                                                          |
| 103               | Cheyenne     | Cheylin                                                                                       | 147,948      | 512,363   | 0                     | 512,363                       | 29.56%     | 18,789,375                 | 23.062                                                          |
| 476               | Gray         | Copeland                                                                                      | 146,028      | 418,312   | 0                     | 418,312                       | 30.00%     | 15,990,066                 | 21.801                                                          |
| 401               | Rice         | Chase-Raymond                                                                                 | 145,387      | 569,468   | 0                     | 569,468                       | 29.50%     | 23,552,719                 | 20.490                                                          |
| 251               | Lyon         | North Lyon County                                                                             | 142,945      | 1,211,303 | 0                     | 1,211,303                     | 30.00%     | 61,866,573                 | 16.316                                                          |
| 200               | Greeley      | Greeley County Schools                                                                        | 142,514      | 713,961   | 0                     | 713,961                       | 29.05%     | 30,013,552                 | 20.472                                                          |
| 241               | Wallace      | Wallace County Schools                                                                        | 142,471      | 566,166   | 0                     | 566,166                       | 30.00%     | 27,069,441                 | 17.429                                                          |
| 351               | Stafford     | Macksville                                                                                    | 141,131      | 780,000   | 0                     | 780,000                       | 29.12%     | 37,216,260                 | 17.993                                                          |
| 310               | Reno         | Fairfield                                                                                     | 140,394      | 930,708   | 0                     | 930,708                       | 30.00%     | 38,187,165                 | 20.310                                                          |
| 214               | Grant        | Ulysses                                                                                       | 138,822      | 3,478,267 | 0                     | 3,478,267                     | 28.60%     | 232,041,073                | 13.103                                                          |
| 254               | Barber       | Barber County North                                                                           | 137,109      | 1,207,674 | 0                     | 1,207,674                     | 30.00%     | 61,562,144                 | 16.348                                                          |
| 226               | Meade        | Meade                                                                                         | 135,595      | 1,034,981 | 0                     | 1,034,981                     | 30.00%     | 55,472,084                 | 15.548                                                          |
| 403               | Rush         | Otis-Bison                                                                                    | 131,893      | 664,548   | 0                     | 664,548                       | 28.21%     | 28,713,022                 | 20.511                                                          |
| 208               | Trego        | Wakeeney                                                                                      | 127,480      | 988,678   | 0                     | 988,678                       | 29.60%     | 47,805,073                 | 17.467                                                          |
| 483               | Seward       | Kismet-Plains                                                                                 | 126,761      | 1,379,609 | 0                     | 1,379,609                     | 18.28%     | 85,626,891                 | 22.035                                                          |
| 350               | Stafford     | St John-Hudson                                                                                | 126,474      | 1,005,000 | 0                     | 1,005,000                     | 31.73%     | 41,863,012                 | 18.915                                                          |
| 314               | Thomas       | Brewster                                                                                      | 122,680      | 346,867   | 0                     | 346,867                       | 27.18%     | 12,133,024                 | 26.296                                                          |
| 245               | Coffey       | LeRoy-Gridley                                                                                 | 119,712      | 684,058   | 0                     | 684,058                       | 29.52%     | 23,702,987                 | 24.441                                                          |
| 444               | Rice         | Little River                                                                                  | 117,724      | 880,000   | 0                     | 880,000                       | 28.97%     | 39,249,118                 | 19.348                                                          |
| 284               | Chase        | Chase County                                                                                  | 115,959      | 1,015,472 | 4,595                 | 1,010,877                     | 30.00%     | 42,266,968                 | 19.930                                                          |



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|-------------------|---------------------|-----------------------------------------------------------------------------------------------|--------------|------------|-----------------------|-------------------------------|------------|----------------------------|-----------------------------------------------------------------|
|                   | Wealthiest 20%      |                                                                                               |              |            |                       |                               |            |                            |                                                                 |
|                   | Next Wealthiest 20% |                                                                                               |              |            |                       |                               |            |                            |                                                                 |
|                   | Middle 20%          |                                                                                               |              |            |                       |                               |            |                            |                                                                 |
|                   | Next Poorest 20%    |                                                                                               |              |            |                       |                               |            |                            |                                                                 |
|                   | Poorest 20%         |                                                                                               |              |            |                       |                               |            |                            |                                                                 |
| USD#              | County Name         | USD Name                                                                                      | 2013-14 AVPP | Legal LOB  | 2014-15 LOB State Aid | 2014-15 LOB Non-State Portion | LOB % Used | 2013-14 Assessed Valuation | Mills Required to Generate Non-State Portion of 25% Adopted LOB |
| 407               | Russell             | Russell County                                                                                | 115,384      | 2,083,941  | 16,957                | 2,066,984                     | 32.57%     | 89,826,595                 | 17.663                                                          |
| 115               | Nemaha              | Nemaha Central                                                                                | 114,192      | 1,000,000  | 15,480                | 984,520                       | 21.31%     | 63,604,756                 | 18.159                                                          |
| 390               | Greenwood           | Hamilton                                                                                      | 113,115      | 320,000    | 7,074                 | 312,926                       | 28.06%     | 9,331,950                  | 29.876                                                          |
| 477               | Gray                | Ingalls                                                                                       | 112,823      | 674,060    | 16,084                | 657,976                       | 30.00%     | 25,373,787                 | 21.609                                                          |
| 107               | Jewell              | Rock Hills                                                                                    | 111,780      | 700,000    | 21,272                | 678,728                       | 23.80%     | 31,186,572                 | 22.861                                                          |
| 361               | Harper              | Anthony-Harper                                                                                | 111,008      | 2,267,207  | 79,648                | 2,187,559                     | 29.37%     | 93,158,005                 | 19.988                                                          |
| 229               | Johnson             | Blue Valley                                                                                   | 108,735      | 48,519,957 | 2,400,352             | 46,119,605                    | 33.00%     | 2,323,837,384              | 15.035                                                          |
| 512               | Johnson             | Shawnee Mission Pub Sch                                                                       | 108,527      | 59,788,008 | 3,016,616             | 56,771,392                    | 33.00%     | 2,838,136,680              | 15.154                                                          |
| 242               | Wallace             | Weskan                                                                                        | 108,253      | 325,250    | 17,036                | 308,214                       | 30.00%     | 9,829,365                  | 26.130                                                          |
| 489               | Ellis               | Hays                                                                                          | 107,972      | 5,850,530  | 316,929               | 5,533,601                     | 30.00%     | 304,663,321                | 15.136                                                          |
| 294               | Decatur             | Oberlin                                                                                       | 107,830      | 904,293    | 49,676                | 854,617                       | 30.00%     | 37,147,360                 | 19.172                                                          |
| 355               | Barton              | Ellinwood Public Schools                                                                      | 106,208      | 1,091,193  | 73,617                | 1,017,576                     | 30.00%     | 43,460,414                 | 19.512                                                          |
| 387               | Wilson              | Altoona-Midway                                                                                | 105,734      | 584,130    | 39,528                | 544,602                       | 24.88%     | 19,719,432                 | 27.751                                                          |
| 412               | Sheridan            | Hoxie Community Schools                                                                       | 105,075      | 887,978    | 63,611                | 824,367                       | 30.00%     | 35,252,720                 | 19.487                                                          |
| 326               | Phillips            | Logan                                                                                         | 103,397      | 565,637    | 46,690                | 518,947                       | 30.00%     | 17,680,913                 | 24.459                                                          |
| 415               | Brown               | Hiawatha                                                                                      | 101,926      | 2,143,811  | 196,094               | 1,947,717                     | 30.00%     | 82,936,805                 | 19.570                                                          |
| 466               | Scott               | Scott County                                                                                  | 101,423      | 2,082,124  | 196,210               | 1,885,914                     | 29.79%     | 90,773,203                 | 17.435                                                          |
| 364               | Marshall            | Marysville                                                                                    | 101,228      | 1,803,805  | 172,149               | 1,631,656                     | 30.00%     | 69,766,256                 | 19.490                                                          |
| 271               | Rooks               | Stockton                                                                                      | 101,180      | 834,528    | 81,122                | 753,406                       | 30.00%     | 29,655,905                 | 21.171                                                          |
| 384               | Riley               | Blue Valley                                                                                   | 100,153      | 610,577    | 63,327                | 547,250                       | 30.00%     | 17,927,357                 | 25.438                                                          |
| 423               | McPherson           | Moundridge                                                                                    | 99,780       | 1,153,795  | 122,303               | 1,031,492                     | 33.00%     | 39,512,994                 | 19.777                                                          |
| 219               | Clark               | Minneola                                                                                      | 97,269       | 700,185    | 83,939                | 616,246                       | 29.09%     | 24,219,945                 | 21.866                                                          |
| 297               | Cheyenne            | St Francis Comm Sch                                                                           | 96,978       | 749,559    | 93,751                | 655,808                       | 30.00%     | 27,541,738                 | 19.843                                                          |
| 388               | Ellis               | Ellis                                                                                         | 96,219       | 1,010,904  | 127,670               | 883,234                       | 30.00%     | 39,738,502                 | 18.522                                                          |
| 383               | Riley               | Manhattan-Ogden                                                                               | 96,134       | 12,001,652 | 1,522,563             | 10,479,089                    | 29.64%     | 578,215,789                | 15.286                                                          |
| 299               | Lincoln             | Sylvan Grove                                                                                  | 95,509       | 550,000    | 71,902                | 478,098                       | 22.97%     | 22,014,793                 | 23.636                                                          |
| 375               | Butler              | Circle                                                                                        | 95,406       | 3,556,907  | 476,830               | 3,080,077                     | 30.00%     | 174,249,261                | 14.730                                                          |
| 467               | Wichita             | Leoti                                                                                         | 94,182       | 1,124,633  | 156,282               | 968,351                       | 29.55%     | 37,578,557                 | 21.801                                                          |
| 306               | Saline              | Southeast Of Saline                                                                           | 92,811       | 1,717,612  | 253,808               | 1,463,804                     | 30.00%     | 66,842,383                 | 18.249                                                          |
| 494               | Hamilton            | Syracuse                                                                                      | 92,513       | 1,423,018  | 212,072               | 1,210,946                     | 30.00%     | 44,406,220                 | 22.725                                                          |
| 398               | Marion              | Peabody-Burns                                                                                 | 92,275       | 824,034    | 125,081               | 698,953                       | 30.00%     | 23,945,386                 | 24.325                                                          |
| 225               | Meade               | Fowler                                                                                        | 91,965       | 577,905    | 88,257                | 489,648                       | 33.00%     | 14,346,467                 | 25.856                                                          |
| 511               | Harper              | Attica                                                                                        | 91,757       | 481,387    | 75,367                | 406,020                       | 30.00%     | 14,451,673                 | 23.413                                                          |
| 481               | Dickinson           | Rural Vista                                                                                   | 91,091       | 886,885    | 140,116               | 746,769                       | 28.88%     | 28,739,298                 | 22.493                                                          |
| 334               | Cloud               | Southern Cloud                                                                                | 89,744       | 713,212    | 122,917               | 590,295                       | 30.00%     | 21,116,877                 | 23.295                                                          |
| 395               | Rush                | LaCrosse                                                                                      | 89,199       | 804,693    | 136,553               | 668,140                       | 28.77%     | 24,262,080                 | 23.930                                                          |
| 223               | Washington          | Barnes                                                                                        | 88,783       | 1,011,921  | 175,740               | 836,181                       | 30.00%     | 33,276,023                 | 20.941                                                          |
| 497               | Douglas             | Lawrence                                                                                      | 87,457       | 23,297,182 | 4,273,860             | 19,023,322                    | 33.00%     | 992,393,634                | 14.522                                                          |
| 108               | Washington          | Washington Co. Schools                                                                        | 86,890       | 1,004,084  | 184,639               | 819,445                       | 29.92%     | 30,063,803                 | 22.775                                                          |
| 203               | Wyandotte           | Piper-Kansas City                                                                             | 86,617       | 3,824,663  | 710,014               | 3,114,649                     | 31.82%     | 156,222,245                | 15.664                                                          |
| 490               | Butler              | El Dorado                                                                                     | 86,584       | 4,103,590  | 762,490               | 3,341,100                     | 29.53%     | 162,119,710                | 17.447                                                          |
| 359               | Sumner              | Argonia Public Schools                                                                        | 86,556       | 502,723    | 93,477                | 409,246                       | 27.60%     | 14,022,145                 | 26.436                                                          |
| 109               | Republic            | Republic County                                                                               | 86,422       | 1,282,922  | 239,728               | 1,043,194                     | 29.55%     | 39,754,272                 | 22.201                                                          |
| 496               | Pawnee              | Pawnee Heights                                                                                | 85,778       | 442,999    | 88,159                | 354,840                       | 33.00%     | 14,281,970                 | 18.822                                                          |
| 224               | Washington          | Clifton-Clyde                                                                                 | 85,469       | 856,388    | 167,467               | 688,921                       | 30.00%     | 26,196,216                 | 21.915                                                          |
| 272               | Mitchell            | Waconda                                                                                       | 84,561       | 868,923    | 196,063               | 672,860                       | 30.00%     | 26,154,773                 | 21.438                                                          |
| 419               | McPherson           | Canton-Galva                                                                                  | 83,753       | 1,151,022  | 270,268               | 880,754                       | 33.00%     | 31,795,773                 | 20.985                                                          |
| 369               | Harvey              | Burrton                                                                                       | 83,406       | 696,502    | 167,657               | 528,845                       | 30.00%     | 19,391,975                 | 22.726                                                          |
| 293               | Gove                | Quinter Public Schools                                                                        | 83,399       | 872,320    | 204,120               | 668,200                       | 31.41%     | 24,060,515                 | 22.104                                                          |
| 206               | Butler              | Remington-Whitewater                                                                          | 82,739       | 1,338,988  | 326,945               | 1,012,043                     | 30.00%     | 42,503,018                 | 19.843                                                          |
| 418               | McPherson           | McPherson                                                                                     | 81,481       | 4,571,467  | 1,166,511             | 3,404,956                     | 30.00%     | 182,713,145                | 15.530                                                          |
| 417               | Morris              | Morris County                                                                                 | 81,078       | 1,782,072  | 444,809               | 1,337,263                     | 30.00%     | 57,444,101                 | 19.399                                                          |
| 448               | McPherson           | Inman                                                                                         | 79,438       | 1,196,840  | 318,092               | 878,748                       | 33.00%     | 32,752,148                 | 20.326                                                          |
| 329               | Wabaunsee           | Mill Creek Valley                                                                             | 78,755       | 1,269,535  | 337,178               | 932,357                       | 30.00%     | 37,133,212                 | 20.924                                                          |
| 437               | Shawnee             | Auburn Washburn                                                                               | 78,703       | 11,366,142 | 3,034,729             | 8,331,413                     | 29.36%     | 453,987,856                | 15.626                                                          |

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|-------------------|---------------------|-----------------------------------------------------------------------------------------------|--------------|------------|-----------------------|-------------------------------|------------|----------------------------|-----------------------------------------------------------------|
|                   | Wealthiest 20%      |                                                                                               |              |            |                       |                               |            |                            |                                                                 |
|                   | Next Wealthiest 20% |                                                                                               |              |            |                       |                               |            |                            |                                                                 |
|                   | Middle 20%          |                                                                                               |              |            |                       |                               |            |                            |                                                                 |
|                   | Next Poorest 20%    |                                                                                               |              |            |                       |                               |            |                            |                                                                 |
|                   | Poorest 20%         |                                                                                               |              |            |                       |                               |            |                            |                                                                 |
| USD#              | County Name         | USD Name                                                                                      | 2013-14 AVPP | Legal LOB  | 2014-15 LOB State Aid | 2014-15 LOB Non-State Portion | LOB % Used | 2013-14 Assessed Valuation | Mills Required to Generate Non-State Portion of 25% Adopted LOB |
| 105               | Rawlins             | Rawlins County                                                                                | 74,033       | 866,120    | 235,275               | 630,845                       | 28.14%     | 24,230,620                 | 23.130                                                          |
| 377               | Atchison            | Atchison Co Comm Schools                                                                      | 77,560       | 1,687,938  | 462,674               | 1,225,264                     | 30.00%     | 45,605,514                 | 22.389                                                          |
| 392               | Osborne             | Osborne County                                                                                | 77,507       | 845,608    | 232,398               | 613,210                       | 30.00%     | 22,135,949                 | 23.085                                                          |
| 315               | Thomas              | Colby Public Schools                                                                          | 77,148       | 2,176,376  | 603,875               | 1,572,501                     | 30.00%     | 70,975,841                 | 18.463                                                          |
| 212               | Norton              | Northern Valley                                                                               | 76,810       | 585,990    | 164,428               | 421,562                       | 30.00%     | 13,249,761                 | 26.514                                                          |
| 113               | Nemaha              | Prairie Hills                                                                                 | 76,653       | 2,488,805  | 698,590               | 1,790,215                     | 30.00%     | 82,647,227                 | 18.051                                                          |
| 347               | Edwards             | Kinsley-Offerle                                                                               | 76,102       | 1,032,998  | 307,126               | 725,872                       | 30.00%     | 27,130,303                 | 22.296                                                          |
| 371               | Gray                | Montezuma                                                                                     | 74,746       | 688,449    | 202,916               | 485,533                       | 29.87%     | 17,557,851                 | 23.145                                                          |
| 445               | Montgomery          | Coffeyville                                                                                   | 74,564       | 3,946,454  | 1,173,217             | 2,773,237                     | 30.00%     | 129,152,666                | 17.894                                                          |
| 330               | Wabaunsee           | Mission Valley                                                                                | 74,336       | 1,364,541  | 407,647               | 956,894                       | 30.00%     | 35,242,849                 | 22.626                                                          |
| 426               | Republic            | Pike Valley                                                                                   | 74,033       | 684,263    | 205,149               | 479,114                       | 29.92%     | 15,694,946                 | 25.507                                                          |
| 283               | Elk                 | Elk Valley                                                                                    | 73,082       | 505,011    | 154,802               | 350,209                       | 26.45%     | 10,012,216                 | 33.061                                                          |
| 343               | Jefferson           | Perry Public Schools                                                                          | 72,578       | 2,024,282  | 636,103               | 1,388,179                     | 30.00%     | 58,824,633                 | 19.666                                                          |
| 331               | Kingman             | Kingman - Norwich                                                                             | 72,220       | 2,349,718  | 747,976               | 1,601,742                     | 30.00%     | 66,882,509                 | 19.957                                                          |
| 349               | Stafford            | Stafford                                                                                      | 72,091       | 740,990    | 236,466               | 504,524                       | 30.00%     | 19,428,626                 | 21.640                                                          |
| 438               | Pratt               | Skyline Schools                                                                               | 70,624       | 1,150,029  | 377,760               | 772,269                       | 33.00%     | 29,090,156                 | 20.112                                                          |
| 252               | Lyon                | Southern Lyon County                                                                          | 70,303       | 1,350,252  | 445,919               | 904,333                       | 30.00%     | 36,451,949                 | 20.674                                                          |
| 237               | Smith               | Smith Center                                                                                  | 70,242       | 1,201,540  | 392,262               | 809,278                       | 32.74%     | 26,467,252                 | 23.348                                                          |
| 312               | Reno                | Haven Public Schools                                                                          | 70,059       | 2,384,527  | 781,571               | 1,602,956                     | 32.87%     | 65,119,712                 | 18.722                                                          |
| 382               | Pratt               | Pratt                                                                                         | 69,701       | 2,610,764  | 878,299               | 1,732,465                     | 30.00%     | 81,773,651                 | 17.655                                                          |
| 479               | Anderson            | Crest                                                                                         | 69,396       | 440,000    | 146,260               | 293,740                       | 19.52%     | 14,399,593                 | 26.126                                                          |
| 263               | Sedgwick            | Mulvane                                                                                       | 69,276       | 3,411,536  | 1,142,426             | 2,269,110                     | 30.00%     | 121,690,401                | 15.539                                                          |
| 366               | Woodson             | Woodson                                                                                       | 69,190       | 1,261,137  | 427,096               | 834,041                       | 30.00%     | 30,720,184                 | 22.625                                                          |
| 110               | Phillips            | Thunder Ridge Schools                                                                         | 69,051       | 766,136    | 256,101               | 510,035                       | 29.93%     | 15,709,136                 | 27.119                                                          |
| 298               | Lincoln             | Lincoln                                                                                       | 68,967       | 996,229    | 337,342               | 658,887                       | 30.00%     | 23,931,594                 | 22.943                                                          |
| 273               | Mitchell            | Beloit                                                                                        | 68,921       | 1,868,516  | 627,863               | 1,240,653                     | 30.00%     | 51,621,779                 | 20.028                                                          |
| 205               | Butler              | Bluestem                                                                                      | 68,829       | 1,444,620  | 489,213               | 955,407                       | 30.00%     | 34,565,694                 | 23.034                                                          |
| 313               | Reno                | Buhler                                                                                        | 68,482       | 4,617,490  | 1,573,285             | 3,044,205                     | 30.00%     | 144,578,205                | 17.546                                                          |
| 393               | Dickinson           | Solomon                                                                                       | 67,800       | 875,358    | 297,377               | 577,981                       | 30.00%     | 21,980,910                 | 21.912                                                          |
| 473               | Dickinson           | Chapman                                                                                       | 67,111       | 2,475,710  | 869,539               | 1,606,171                     | 30.00%     | 70,466,712                 | 18.994                                                          |
| 368               | Miami               | Paola                                                                                         | 66,876       | 3,915,826  | 1,392,982             | 2,522,844                     | 30.00%     | 128,334,491                | 16.382                                                          |
| 431               | Barton              | Hoisington                                                                                    | 66,675       | 1,743,769  | 617,677               | 1,126,092                     | 30.00%     | 45,606,009                 | 20.576                                                          |
| 327               | Ellsworth           | Ellsworth                                                                                     | 66,437       | 1,481,709  | 529,019               | 952,690                       | 30.00%     | 38,633,063                 | 20.550                                                          |
| 386               | Greenwood           | Madison-Virgil                                                                                | 66,345       | 726,328    | 255,805               | 470,523                       | 29.74%     | 16,055,413                 | 24.635                                                          |
| 287               | Franklin            | West Franklin                                                                                 | 66,336       | 1,694,000  | 597,668               | 1,096,332                     | 30.00%     | 38,607,700                 | 23.664                                                          |
| 352               | Sherman             | Goodland                                                                                      | 66,329       | 2,401,677  | 849,891               | 1,551,786                     | 29.92%     | 68,471,367                 | 18.937                                                          |
| 416               | Miami               | Louisburg                                                                                     | 66,065       | 3,528,496  | 1,286,196             | 2,242,300                     | 33.00%     | 111,721,971                | 15.205                                                          |
| 410               | Marion              | Durham-Hillsboro-Lehigh                                                                       | 65,871       | 1,621,498  | 650,100               | 971,398                       | 33.00%     | 35,465,091                 | 20.750                                                          |
| 286               | Chautauqua          | Chautauqua Co Community                                                                       | 65,300       | 1,043,225  | 422,680               | 620,545                       | 29.19%     | 22,182,379                 | 23.959                                                          |
| 316               | Thomas              | Golden Plains                                                                                 | 65,129       | 653,751    | 265,768               | 387,983                       | 29.65%     | 12,335,426                 | 26.520                                                          |
| 381               | Ford                | Spearville                                                                                    | 65,090       | 884,315    | 360,453               | 523,862                       | 30.00%     | 22,098,030                 | 19.755                                                          |
| 322               | Pottawatomie        | Onaga-Havensville-Wheaton                                                                     | 64,700       | 838,675    | 342,878               | 495,797                       | 29.93%     | 19,668,695                 | 21.055                                                          |
| 101               | Neosho              | Erie-Galesburg                                                                                | 63,745       | 1,525,940  | 637,053               | 888,887                       | 29.74%     | 32,828,664                 | 22.761                                                          |
| 484               | Wilson              | Fredonia                                                                                      | 63,679       | 1,719,460  | 717,195               | 1,002,265                     | 30.00%     | 41,811,441                 | 19.976                                                          |
| 282               | Elk                 | West Elk                                                                                      | 63,238       | 1,034,400  | 444,195               | 590,205                       | 30.00%     | 19,970,556                 | 24.628                                                          |
| 400               | McPherson           | Smoky Valley                                                                                  | 63,024       | 2,331,628  | 992,938               | 1,338,690                     | 33.00%     | 59,923,188                 | 16.924                                                          |
| 204               | Wyandotte           | Bonner Springs                                                                                | 62,665       | 5,288,513  | 2,252,871             | 3,035,642                     | 29.24%     | 152,952,491                | 16.969                                                          |
| 346               | Linn                | Jayhawk                                                                                       | 62,560       | 1,534,596  | 662,708               | 871,888                       | 30.00%     | 32,236,979                 | 22.539                                                          |
| 102               | Gray                | Cimmaron-Ensign                                                                               | 62,445       | 1,420,000  | 607,394               | 812,606                       | 25.49%     | 40,776,430                 | 19.545                                                          |
| 305               | Saline              | Salina                                                                                        | 62,220       | 15,000,670 | 6,441,141             | 8,559,529                     | 30.00%     | 430,816,679                | 16.557                                                          |
| 260               | Sedgwick            | Derby                                                                                         | 61,687       | 12,767,588 | 5,594,808             | 7,172,780                     | 30.00%     | 396,419,884                | 15.078                                                          |
| 360               | Sumner              | Caldwell                                                                                      | 61,576       | 732,927    | 321,709               | 411,218                       | 30.00%     | 14,993,775                 | 22.855                                                          |
| 233               | Johnson             | Olathe                                                                                        | 61,471       | 64,120,804 | 28,041,350            | 36,079,454                    | 33.00%     | 1,685,100,906              | 16.220                                                          |
| 408               | Marion              | Marion-Florence                                                                               | 61,461       | 1,349,977  | 587,744               | 762,233                       | 30.00%     | 30,755,071                 | 20.653                                                          |
| 309               | Reno                | Nickerson                                                                                     | 61,426       | 2,762,484  | 1,203,700             | 1,558,784                     | 29.92%     | 67,955,727                 | 19.166                                                          |

| Highlights added: |              | 2014-15: Data from Edward F. Penner, Research Analyst, Kansas Legislative Research Department |              |             |                       |                               |            |                            |                                                                 |
|-------------------|--------------|-----------------------------------------------------------------------------------------------|--------------|-------------|-----------------------|-------------------------------|------------|----------------------------|-----------------------------------------------------------------|
|                   |              | Wealthiest 20%                                                                                |              |             |                       |                               |            |                            |                                                                 |
|                   |              | Next Wealthiest 20%                                                                           |              |             |                       |                               |            |                            |                                                                 |
|                   |              | Middle 20%                                                                                    |              |             |                       |                               |            |                            |                                                                 |
|                   |              | Next Poorest 20%                                                                              |              |             |                       |                               |            |                            |                                                                 |
|                   |              | Poorest 20%                                                                                   |              |             |                       |                               |            |                            |                                                                 |
| USD#              | County Name  | USD Name                                                                                      | 2013-14 AVPP | Legal LOB   | 2014-15 LOB State Aid | 2014-15 LOB Non-State Portion | LOB % Used | 2013-14 Assessed Valuation | Mills Required to Generate Non-State Portion of 25% Adopted LOB |
| 289               | Franklin     | Wellsville                                                                                    | 61,034       | 1,833,608   | 805,326               | 1,028,282                     | 30.00%     | 46,898,270                 | 18.271                                                          |
| 365               | Anderson     | Garnett                                                                                       | 61,001       | 2,484,409   | 1,114,050             | 1,370,359                     | 30.00%     | 65,307,781                 | 17.486                                                          |
| 345               | Shawnee      | Seaman                                                                                        | 60,499       | 7,450,595   | 3,301,324             | 4,149,271                     | 29.90%     | 224,977,727                | 15.421                                                          |
| 509               | Sumner       | South Haven                                                                                   | 59,823       | 659,994     | 295,915               | 364,079                       | 31.81%     | 10,349,387                 | 27.648                                                          |
| 492               | Butler       | Flinthills                                                                                    | 59,564       | 759,020     | 344,455               | 414,565                       | 30.00%     | 16,802,995                 | 20.560                                                          |
| 311               | Reno         | Pretty Prairie                                                                                | 59,553       | 765,242     | 347,165               | 418,077                       | 30.00%     | 16,395,068                 | 21.250                                                          |
| 342               | Jefferson    | McLouth                                                                                       | 59,508       | 1,340,050   | 606,993               | 733,057                       | 30.00%     | 30,093,316                 | 20.300                                                          |
| 211               | Norton       | Norton Community Schools                                                                      | 58,959       | 1,740,000   | 792,048               | 947,952                       | 29.68%     | 40,976,686                 | 19.486                                                          |
| 429               | Doniphan     | Troy Public Schools                                                                           | 58,672       | 846,088     | 388,809               | 457,279                       | 30.00%     | 19,009,884                 | 20.046                                                          |
| 256               | Allen        | Marmaton Valley                                                                               | 58,421       | 863,200     | 396,613               | 466,587                       | 29.79%     | 16,445,431                 | 23.810                                                          |
| 378               | Riley        | Riley County                                                                                  | 58,343       | 1,679,444   | 782,759               | 896,685                       | 30.00%     | 40,011,309                 | 18.676                                                          |
| 493               | Cherokee     | Columbus                                                                                      | 58,218       | 2,496,158   | 1,149,172             | 1,346,986                     | 30.00%     | 57,490,685                 | 19.525                                                          |
| 218               | Morton       | Elkhart                                                                                       | 57,230       | 1,288,319   | 603,563               | 684,756                       | 30.00%     | 65,070,821                 | 8.769                                                           |
| 267               | Sedgwick     | Renwick                                                                                       | 57,025       | 3,900,441   | 1,835,925             | 2,064,516                     | 33.00%     | 105,210,611                | 14.866                                                          |
| 232               | Johnson      | De Soto                                                                                       | 56,796       | 13,812,173  | 6,556,614             | 7,255,559                     | 33.00%     | 380,919,380                | 14.430                                                          |
| 456               | Osage        | Marais Des Cygnes Valley                                                                      | 56,737       | 664,000     | 313,808               | 350,192                       | 23.51%     | 15,772,813                 | 23.609                                                          |
| 397               | Marion       | Centre                                                                                        | 56,214       | 764,141     | 368,114               | 396,027                       | 30.00%     | 21,985,312                 | 15.011                                                          |
| 348               | Douglas      | Baldwin City                                                                                  | 56,175       | 2,824,943   | 1,355,665             | 1,469,278                     | 30.00%     | 75,415,185                 | 16.235                                                          |
| 285               | Chautauqua   | Cedar Vale                                                                                    | 55,894       | 380,000     | 182,126               | 197,874                       | 20.80%     | 9,121,893                  | 26.072                                                          |
| 413               | Neosho       | Chanute Public Schools                                                                        | 55,530       | 4,090,402   | 2,008,444             | 2,081,958                     | 30.00%     | 100,804,493                | 17.211                                                          |
| 380               | Marshall     | Vermillion                                                                                    | 55,351       | 1,314,991   | 642,878               | 672,113                       | 30.00%     | 29,031,827                 | 19.292                                                          |
| 379               | Clay         | Clay Center                                                                                   | 55,305       | 2,880,460   | 1,410,307             | 1,470,153                     | 30.00%     | 75,082,561                 | 16.317                                                          |
| 495               | Pawnee       | Ft Larned                                                                                     | 55,244       | 2,307,743   | 1,200,524             | 1,107,219                     | 30.00%     | 50,901,945                 | 18.127                                                          |
| 239               | Ottawa       | North Ottawa County                                                                           | 54,952       | 1,698,503   | 843,364               | 855,139                       | 33.00%     | 33,976,527                 | 19.067                                                          |
| 458               | Leavenworth  | Basehor-Linwood                                                                               | 54,863       | 3,882,569   | 1,898,222             | 1,984,347                     | 30.00%     | 124,166,332                | 13.318                                                          |
| 259               | Sedgwick     | Wichita                                                                                       | 54,559       | 111,369,465 | 54,440,762            | 56,928,703                    | 30.00%     | 2,566,366,388              | 18.486                                                          |
| 450               | Shawnee      | Shawnee Heights                                                                               | 54,385       | 6,967,765   | 3,449,991             | 3,517,774                     | 30.00%     | 188,394,210                | 15.560                                                          |
| 243               | Coffey       | Lebo-Waverly                                                                                  | 53,725       | 1,280,739   | 633,006               | 647,733                       | 30.00%     | 26,470,200                 | 20.392                                                          |
| 266               | Sedgwick     | Maize                                                                                         | 52,988       | 12,502,460  | 6,544,124             | 5,958,336                     | 30.00%     | 359,393,188                | 13.816                                                          |
| 358               | Sumner       | Oxford                                                                                        | 52,524       | 925,529     | 492,009               | 433,520                       | 30.00%     | 17,606,053                 | 20.519                                                          |
| 449               | Leavenworth  | Easton                                                                                        | 52,203       | 1,687,280   | 891,143               | 796,137                       | 30.00%     | 34,073,162                 | 19.471                                                          |
| 323               | Pottawatomie | Rock Creek                                                                                    | 51,894       | 1,999,750   | 1,054,843             | 944,907                       | 27.11%     | 44,363,846                 | 19.641                                                          |
| 463               | Cowley       | Udall                                                                                         | 51,876       | 928,029     | 492,924               | 435,105                       | 30.00%     | 17,637,927                 | 20.557                                                          |
| 264               | Sedgwick     | Clearwater                                                                                    | 51,136       | 2,471,795   | 1,333,511             | 1,138,284                     | 30.00%     | 57,865,884                 | 16.393                                                          |
| 320               | Pottawatomie | Wamego                                                                                        | 51,071       | 3,002,851   | 1,655,432             | 1,347,419                     | 30.00%     | 74,797,897                 | 15.012                                                          |
| 114               | Doniphan     | Riverside                                                                                     | 50,942       | 1,465,000   | 784,362               | 680,638                       | 25.16%     | 32,984,882                 | 20.504                                                          |
| 471               | Cowley       | Dexter                                                                                        | 50,735       | 418,800     | 224,923               | 193,877                       | 25.38%     | 7,447,963                  | 25.641                                                          |
| 446               | Montgomery   | Independence                                                                                  | 50,633       | 4,108,647   | 2,230,783             | 1,877,864                     | 30.00%     | 98,744,357                 | 15.848                                                          |
| 453               | Leavenworth  | Leavenworth                                                                                   | 50,409       | 7,894,175   | 4,316,455             | 3,577,720                     | 30.00%     | 182,853,788                | 16.305                                                          |
| 376               | Rice         | Sterling                                                                                      | 50,344       | 1,336,634   | 722,073               | 614,561                       | 29.98%     | 25,166,782                 | 20.363                                                          |
| 464               | Leavenworth  | Tonganoxie                                                                                    | 50,048       | 3,684,608   | 2,012,314             | 1,672,294                     | 30.00%     | 93,219,872                 | 14.949                                                          |
| 435               | Dickinson    | Abilene                                                                                       | 50,017       | 3,087,002   | 1,675,884             | 1,411,118                     | 29.52%     | 77,015,551                 | 15.517                                                          |
| 460               | Harvey       | Hesston                                                                                       | 49,907       | 1,954,110   | 1,064,058             | 890,052                       | 33.00%     | 39,626,313                 | 17.016                                                          |
| 405               | Rice         | Lyons                                                                                         | 49,495       | 1,900,000   | 1,039,461             | 860,539                       | 27.76%     | 38,284,226                 | 20.243                                                          |
| 409               | Atchison     | Atchison Public Schools                                                                       | 49,446       | 3,578,462   | 1,972,160             | 1,606,302                     | 30.00%     | 77,352,785                 | 17.305                                                          |
| 250               | Crawford     | Pittsburg                                                                                     | 49,132       | 6,358,129   | 3,497,415             | 2,860,714                     | 29.97%     | 138,984,581                | 17.170                                                          |
| 440               | Harvey       | Halstead                                                                                      | 49,130       | 1,883,765   | 1,040,805             | 842,960                       | 30.00%     | 37,510,458                 | 18.727                                                          |
| 290               | Franklin     | Ottawa                                                                                        | 49,069       | 5,069,420   | 2,814,661             | 2,254,759                     | 30.00%     | 117,393,447                | 16.006                                                          |
| 404               | Cherokee     | Riverton                                                                                      | 49,033       | 1,863,621   | 1,032,170             | 831,451                       | 30.00%     | 35,926,669                 | 19.286                                                          |
| 428               | Barton       | Great Bend                                                                                    | 48,905       | 6,499,570   | 3,659,350             | 2,840,220                     | 30.00%     | 146,671,741                | 16.137                                                          |
| 240               | Ottawa       | Twin Valley                                                                                   | 48,735       | 1,632,260   | 886,865               | 745,395                       | 33.00%     | 29,230,971                 | 19.318                                                          |
| 333               | Cloud        | Concordia                                                                                     | 48,555       | 2,393,007   | 1,326,965             | 1,066,042                     | 30.00%     | 49,041,011                 | 18.115                                                          |
| 325               | Phillips     | Phillipsburg                                                                                  | 48,354       | 1,523,659   | 847,874               | 675,785                       | 29.96%     | 28,383,866                 | 19.867                                                          |
| 385               | Butler       | Andover                                                                                       | 48,292       | 9,754,385   | 5,432,181             | 4,322,204                     | 32.68%     | 276,673,024                | 11.951                                                          |
| 341               | Jefferson    | Oskaloosa Public Schools                                                                      | 48,276       | 1,591,626   | 887,207               | 704,419                       | 30.00%     | 25,586,296                 | 22.943                                                          |

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|-------------------|-------------|-----------------------------------------------------------------------------------------------|--------------|------------|-----------------------|-------------------------------|------------|----------------------------|-----------------------------------------------------------------|
|                   |             | Wealthiest 20%                                                                                |              |            |                       |                               |            |                            |                                                                 |
|                   |             | Next Wealthiest 20%                                                                           |              |            |                       |                               |            |                            |                                                                 |
|                   |             | Middle 20%                                                                                    |              |            |                       |                               |            |                            |                                                                 |
|                   |             | Next Poorest 20%                                                                              |              |            |                       |                               |            |                            |                                                                 |
|                   |             | Poorest 20%                                                                                   |              |            |                       |                               |            |                            |                                                                 |
| USD#              | County Name | USD Name                                                                                      | 2013-14 AVPP | Legal LOB  | 2014-15 LOB State Aid | 2014-15 LOB Non-State Portion | LOB % Used | 2013-14 Assessed Valuation | Mills Required to Generate Non-State Portion of 25% Adopted LOB |
| 389               | Greenwood   | Eureka                                                                                        | 47,870       | 1,697,294  | 950,886               | 746,408                       | 29.53%     | 30,780,622                 | 20.529                                                          |
| 434               | Osage       | Santa Fe Trail                                                                                | 46,936       | 2,562,170  | 1,464,921             | 1,097,249                     | 30.00%     | 46,265,284                 | 19.764                                                          |
| 421               | Osage       | Lyndon                                                                                        | 46,750       | 1,111,848  | 633,273               | 478,575                       | 30.00%     | 20,032,401                 | 19.908                                                          |
| 230               | Johnson     | Spring Hill                                                                                   | 46,586       | 5,261,457  | 3,004,246             | 2,257,211                     | 30.00%     | 132,756,418                | 14.169                                                          |
| 411               | Marion      | Goessel                                                                                       | 46,319       | 782,862    | 448,574               | 334,288                       | 29.91%     | 12,644,990                 | 22.097                                                          |
| 457               | Finney      | Garden City                                                                                   | 45,975       | 15,900,000 | 9,152,560             | 6,747,440                     | 28.60%     | 326,281,990                | 18.077                                                          |
| 469               | Leavenworth | Lansing                                                                                       | 45,864       | 4,884,132  | 2,872,884             | 2,011,248                     | 30.00%     | 117,278,846                | 14.291                                                          |
| 247               | Crawford    | Cherokee                                                                                      | 45,694       | 1,673,906  | 967,453               | 706,453                       | 29.81%     | 28,376,164                 | 20.879                                                          |
| 498               | Marshall    | Valley Heights                                                                                | 45,468       | 1,158,955  | 672,013               | 486,942                       | 29.63%     | 17,932,619                 | 22.911                                                          |
| 265               | Sedgwick    | Goddard                                                                                       | 45,244       | 10,178,501 | 6,038,574             | 4,139,927                     | 30.00%     | 232,136,279                | 14.862                                                          |
| 465               | Cowley      | Winfield                                                                                      | 45,050       | 4,821,269  | 2,878,154             | 1,943,115                     | 30.00%     | 100,133,365                | 16.171                                                          |
| 501               | Shawnee     | Topeka Public Schools                                                                         | 44,978       | 30,560,560 | 18,043,374            | 12,517,186                    | 30.00%     | 593,352,360                | 17.580                                                          |
| 340               | Jefferson   | Jefferson West                                                                                | 44,678       | 2,035,421  | 1,201,735             | 833,686                       | 30.00%     | 38,191,090                 | 18.191                                                          |
| 231               | Johnson     | Gardner Edgerton                                                                              | 44,552       | 10,537,158 | 6,226,712             | 4,310,446                     | 30.00%     | 229,482,517                | 15.653                                                          |
| 487               | Dickinson   | Herington                                                                                     | 44,447       | 1,200,000  | 705,749               | 494,251                       | 29.23%     | 20,281,100                 | 20.843                                                          |
| 335               | Jackson     | North Jackson                                                                                 | 44,220       | 1,035,405  | 611,933               | 423,472                       | 30.00%     | 17,157,457                 | 20.568                                                          |
| 262               | Sedgwick    | Valley Center Pub Sch                                                                         | 44,070       | 5,297,870  | 3,132,896             | 2,164,974                     | 29.87%     | 116,851,372                | 15.507                                                          |
| 430               | Brown       | South Brown County                                                                            | 43,826       | 1,680,979  | 997,513               | 683,466                       | 30.00%     | 24,570,080                 | 23.181                                                          |
| 372               | Shawnee     | Silver Lake                                                                                   | 43,440       | 1,584,252  | 944,719               | 639,533                       | 29.85%     | 29,981,957                 | 17.865                                                          |
| 288               | Franklin    | Central Heights                                                                               | 43,408       | 1,592,996  | 947,318               | 645,678                       | 30.00%     | 23,937,758                 | 22.478                                                          |
| 436               | Montgomery  | Caney Valley                                                                                  | 43,105       | 1,165,000  | 712,777               | 452,223                       | 18.94%     | 33,923,686                 | 17.596                                                          |
| 373               | Harvey      | Newton                                                                                        | 42,794       | 6,911,599  | 4,257,966             | 2,653,633                     | 30.00%     | 147,473,977                | 14.995                                                          |
| 420               | Osage       | Osage City                                                                                    | 42,691       | 1,623,808  | 998,178               | 625,630                       | 30.00%     | 26,455,583                 | 19.707                                                          |
| 462               | Cowley      | Central                                                                                       | 42,435       | 907,277    | 567,586               | 339,691                       | 30.00%     | 13,282,057                 | 21.313                                                          |
| 503               | Labette     | Parsons                                                                                       | 42,248       | 2,939,784  | 1,822,399             | 1,117,385                     | 30.00%     | 52,447,307                 | 17.754                                                          |
| 307               | Saline      | Ell-Saline                                                                                    | 42,178       | 1,233,338  | 769,852               | 463,486                       | 30.00%     | 20,675,520                 | 18.681                                                          |
| 308               | Reno        | Hutchinson Public Schools                                                                     | 41,259       | 10,000,000 | 6,262,993             | 3,737,007                     | 28.94%     | 202,329,674                | 15.955                                                          |
| 234               | Bourbon     | Fort Scott                                                                                    | 40,760       | 3,847,179  | 2,419,688             | 1,427,491                     | 30.00%     | 74,762,350                 | 15.911                                                          |
| 356               | Sumner      | Conway Springs                                                                                | 40,603       | 1,248,630  | 788,721               | 459,909                       | 30.00%     | 19,988,993                 | 19.173                                                          |
| 268               | Sedgwick    | Cheney                                                                                        | 40,552       | 1,761,337  | 1,126,595             | 634,742                       | 30.00%     | 30,600,603                 | 17.286                                                          |
| 257               | Allen       | Iola                                                                                          | 40,162       | 3,150,882  | 2,009,756             | 1,141,126                     | 30.00%     | 51,386,233                 | 18.506                                                          |
| 338               | Jefferson   | Valley Falls                                                                                  | 39,900       | 1,056,443  | 672,716               | 383,727                       | 30.00%     | 15,720,488                 | 20.341                                                          |
| 253               | Lyon        | Emporia                                                                                       | 39,636       | 9,558,122  | 6,194,835             | 3,363,287                     | 30.00%     | 169,635,793                | 16.522                                                          |
| 339               | Jefferson   | Jefferson County North                                                                        | 39,318       | 1,171,469  | 764,327               | 407,142                       | 30.00%     | 17,142,963                 | 19.792                                                          |
| 353               | Sumner      | Wellington                                                                                    | 39,127       | 3,471,792  | 2,290,131             | 1,181,661                     | 30.00%     | 59,531,318                 | 16.541                                                          |
| 258               | Allen       | Humboldt                                                                                      | 37,212       | 1,515,110  | 1,007,644             | 507,466                       | 30.00%     | 28,035,643                 | 15.084                                                          |
| 394               | Butler      | Rose Hill Public Schools                                                                      | 37,210       | 3,089,607  | 2,081,523             | 1,008,084                     | 30.00%     | 60,964,863                 | 13.780                                                          |
| 367               | Miami       | Osawatomie                                                                                    | 37,201       | 2,968,877  | 1,961,483             | 1,007,394                     | 29.42%     | 42,520,738                 | 20.132                                                          |
| 480               | Seward      | Liberal                                                                                       | 37,070       | 10,305,000 | 6,820,962             | 3,484,038                     | 28.27%     | 171,304,875                | 17.986                                                          |
| 402               | Butler      | Augusta                                                                                       | 36,913       | 4,265,279  | 2,866,736             | 1,398,543                     | 30.00%     | 80,274,332                 | 14.518                                                          |
| 396               | Butler      | Douglass Public Schools                                                                       | 36,248       | 1,661,468  | 1,109,987             | 551,481                       | 30.00%     | 25,360,778                 | 18.121                                                          |
| 491               | Douglas     | Eudora                                                                                        | 36,406       | 3,093,344  | 2,117,409             | 975,935                       | 30.00%     | 57,218,616                 | 14.214                                                          |
| 461               | Wilson      | Neodesha                                                                                      | 36,364       | 1,719,838  | 1,151,691             | 568,147                       | 30.00%     | 24,431,729                 | 19.379                                                          |
| 336               | Jackson     | Holton                                                                                        | 36,161       | 2,554,123  | 1,706,722             | 847,401                       | 30.00%     | 41,865,793                 | 16.867                                                          |
| 454               | Osage       | Burlingame Public School                                                                      | 36,158       | 800,000    | 534,146               | 265,854                       | 28.43%     | 11,289,041                 | 20.709                                                          |
| 248               | Crawford    | Girard                                                                                        | 35,264       | 2,335,075  | 1,607,667             | 727,408                       | 30.00%     | 34,576,143                 | 17.532                                                          |
| 357               | Sumner      | Belle Plaine                                                                                  | 35,101       | 1,588,804  | 1,080,214             | 508,590                       | 30.00%     | 20,832,269                 | 20.345                                                          |
| 246               | Crawford    | Northeast                                                                                     | 35,085       | 1,383,416  | 941,835               | 441,581                       | 30.00%     | 16,963,599                 | 21.693                                                          |
| 344               | Linn        | Pleasanton                                                                                    | 34,367       | 987,719    | 688,835               | 298,884                       | 30.00%     | 12,952,106                 | 19.230                                                          |
| 506               | Labette     | Labette County                                                                                | 34,283       | 3,343,669  | 2,288,220             | 1,055,449                     | 29.72%     | 50,590,419                 | 17.549                                                          |
| 443               | Ford        | Dodge City                                                                                    | 33,315       | 16,008,101 | 11,370,569            | 4,637,532                     | 30.00%     | 208,847,087                | 18.504                                                          |
| 500               | Wyandotte   | Kansas City                                                                                   | 33,189       | 49,940,047 | 34,624,824            | 15,315,223                    | 29.98%     | 663,321,509                | 19.253                                                          |
| 235               | Bourbon     | Uniontown                                                                                     | 32,631       | 1,246,690  | 879,706               | 366,984                       | 30.00%     | 14,145,674                 | 21.619                                                          |
| 505               | Labette     | Chetopa-St. Paul                                                                              | 32,240       | 1,225,972  | 861,848               | 364,124                       | 30.00%     | 14,707,688                 | 20.631                                                          |
| 439               | Harvey      | Sedgwick Public Schools                                                                       | 32,130       | 1,015,000  | 713,471               | 301,529                       | 24.97%     | 16,077,934                 | 18.777                                                          |

| Highlights added: |                     | 2014-15: Data from Edward F. Penner, Research Analyst, Kansas Legislative Research Department |              |            |                       |                               |            |                            |                                                                 |
|-------------------|---------------------|-----------------------------------------------------------------------------------------------|--------------|------------|-----------------------|-------------------------------|------------|----------------------------|-----------------------------------------------------------------|
|                   | Wealthiest 20%      |                                                                                               |              |            |                       |                               |            |                            |                                                                 |
|                   | Next Wealthiest 20% |                                                                                               |              |            |                       |                               |            |                            |                                                                 |
|                   | Middle 20%          |                                                                                               |              |            |                       |                               |            |                            |                                                                 |
|                   | Next Poorest 20%    |                                                                                               |              |            |                       |                               |            |                            |                                                                 |
|                   | Poorest 20%         |                                                                                               |              |            |                       |                               |            |                            |                                                                 |
| USD#              | County Name         | USD Name                                                                                      | 2013-14 AVPP | Legal LOB  | 2014-15 LOB State Aid | 2014-15 LOB Non-State Portion | LOB % Used | 2013-14 Assessed Valuation | Mills Required to Generate Non-State Portion of 25% Adopted LOB |
| 470               | Cowley              | Arkansas City                                                                                 | 31.45%       | 6,249,163  | 4,427,374             | 1,821,789                     | 29.49%     | 83,209,621                 | 18.561                                                          |
| 337               | Jackson             | Royal Valley                                                                                  | 31.13%       | 2,287,502  | 1,629,452             | 658,050                       | 30.00%     | 28,558,691                 | 19.202                                                          |
| 202               | Wyandotte           | Turner-Kansas City                                                                            | 30.42%       | 9,053,413  | 6,547,839             | 2,505,574                     | 30.00%     | 119,565,497                | 17.463                                                          |
| 249               | Crawford            | Frontenac Public Schools                                                                      | 27.66%       | 2,034,196  | 1,521,763             | 512,433                       | 30.00%     | 24,758,096                 | 17.248                                                          |
| 447               | Montgomery          | Cherryvale                                                                                    | 27.10%       | 2,013,841  | 1,508,142             | 505,699                       | 30.00%     | 24,457,163                 | 17.231                                                          |
| 261               | Sedgwick            | Haysville                                                                                     | 26.29%       | 11,069,181 | 8,317,511             | 2,751,670                     | 29.98%     | 133,788,889                | 17.151                                                          |
| 504               | Labette             | Oswego                                                                                        | 25.24%       | 1,216,828  | 918,925               | 297,903                       | 29.77%     | 11,943,286                 | 20.947                                                          |
| 475               | Geary               | Geary County Schools                                                                          | 24.99%       | 17,513,417 | 13,352,660            | 4,160,757                     | 29.94%     | 202,439,348                | 17.162                                                          |
| 508               | Cherokee            | Baxter Springs                                                                                | 24.57%       | 2,270,000  | 1,738,625             | 531,375                       | 27.79%     | 23,877,347                 | 20.020                                                          |
| 499               | Cherokee            | Galena                                                                                        | 20.25%       | 2,092,419  | 1,710,273             | 382,146                       | 30.00%     | 16,457,768                 | 19.350                                                          |
| 207               | Leavenworth         | Ft Leavenworth                                                                                | 1.54%        | 3,539,416  | 3,328,661             | 210,755                       | 33.00%     | 2,531,553                  | 63.069                                                          |

| Highlights added: |              |                         | 2015-16: Data from Edward F. Penner, Research Analyst, Kansas Legislative Research Department |                   |                       |                               |                    |                            |                                                                 |  |
|-------------------|--------------|-------------------------|-----------------------------------------------------------------------------------------------|-------------------|-----------------------|-------------------------------|--------------------|----------------------------|-----------------------------------------------------------------|--|
|                   |              | Wealthiest 20%          |                                                                                               |                   |                       |                               |                    |                            |                                                                 |  |
|                   |              | Next Wealthiest 20%     |                                                                                               |                   |                       |                               |                    |                            |                                                                 |  |
|                   |              | Middle 20%              |                                                                                               |                   |                       |                               |                    |                            |                                                                 |  |
|                   |              | Next Poorest 20%        |                                                                                               |                   |                       |                               |                    |                            |                                                                 |  |
|                   |              | Poorest 20%             |                                                                                               |                   |                       |                               |                    |                            |                                                                 |  |
| USD#              | County Name  | USD Name                | 2014-15 AVPP                                                                                  | 2015-16 Legal LOB | 2015-16 LOB State Aid | 2015-16 LOB Non-State Portion | 2015-16 LOB % Used | 2014-15 Assessed Valuation | Years Required to Generate Non-State Portion of 25% Adopted LOB |  |
| 244               | Coffey       | Burlington              | 484,593                                                                                       | 2,081,264         | 0                     | 2,081,264                     | 30.00%             | 397,850,753                | 4.359                                                           |  |
| 255               | Barber       | South Barber            | 471,460                                                                                       | 687,767           | 0                     | 687,767                       | 30.00%             | 106,078,596                | 5.403                                                           |  |
| 507               | Haskell      | Satanta                 | 434,317                                                                                       | 912,132           | 0                     | 912,132                       | 30.00%             | 127,472,166                | 5.963                                                           |  |
| 106               | Ness         | Western Plains          | 426,545                                                                                       | 484,121           | 0                     | 484,121                       | 30.00%             | 50,332,266                 | 8.015                                                           |  |
| 332               | Kingman      | Cunningham              | 420,608                                                                                       | 537,156           | 0                     | 537,156                       | 30.00%             | 66,371,940                 | 6.744                                                           |  |
| 269               | Rooks        | Palco                   | 399,018                                                                                       | 375,105           | 0                     | 375,105                       | 24.72%             | 43,133,827                 | 8.795                                                           |  |
| 275               | Logan        | Triplains               | 343,765                                                                                       | 323,981           | 0                     | 323,981                       | 33.00%             | 23,375,988                 | 10.500                                                          |  |
| 103               | Cheyenne     | Cheylin                 | 322,117                                                                                       | 520,040           | 0                     | 520,040                       | 30.00%             | 44,130,059                 | 9.820                                                           |  |
| 291               | Gove         | Grinnell Public Schools | 319,812                                                                                       | 212,672           | 0                     | 212,672                       | 20.55%             | 26,384,515                 | 9.806                                                           |  |
| 209               | Stevens      | Moscow Public Schools   | 306,236                                                                                       | 674,130           | 0                     | 674,130                       | 33.00%             | 58,399,289                 | 8.745                                                           |  |
| 399               | Russell      | Paradise                | 279,758                                                                                       | 446,473           | 0                     | 446,473                       | 30.00%             | 32,955,452                 | 11.290                                                          |  |
| 217               | Morton       | Rolla                   | 271,381                                                                                       | 588,359           | 0                     | 588,359                       | 30.00%             | 50,096,933                 | 9.787                                                           |  |
| 321               | Pottawatomie | Kaw Valley              | 264,406                                                                                       | 2,634,833         | 0                     | 2,634,833                     | 30.00%             | 296,504,894                | 7.405                                                           |  |
| 216               | Kearny       | Deerfield               | 233,134                                                                                       | 741,598           | 0                     | 741,598                       | 30.00%             | 45,927,442                 | 13.456                                                          |  |
| 374               | Haskell      | Sublette                | 231,596                                                                                       | 1,352,892         | 0                     | 1,352,892                     | 30.00%             | 113,065,172                | 9.971                                                           |  |
| 468               | Lane         | Healy Public Schools    | 231,385                                                                                       | 306,623           | 0                     | 306,623                       | 33.00%             | 15,687,916                 | 14.807                                                          |  |
| 482               | Lane         | Dighton                 | 227,764                                                                                       | 683,897           | 0                     | 683,897                       | 30.00%             | 52,841,360                 | 10.785                                                          |  |
| 251               | Lyon         | North Lyon County       | 212,144                                                                                       | 1,211,303         | 0                     | 1,211,303                     | 30.00%             | 86,151,624                 | 11.717                                                          |  |
| 112               | Ellsworth    | Central Plains          | 211,330                                                                                       | 1,304,810         | 0                     | 1,304,810                     | 30.00%             | 104,439,111                | 10.411                                                          |  |
| 303               | Ness         | Ness City               | 205,465                                                                                       | 771,787           | 0                     | 771,787                       | 30.00%             | 60,386,254                 | 10.651                                                          |  |
| 422               | Kiowa        | Kiowa County            | 203,223                                                                                       | 711,197           | 0                     | 711,197                       | 30.00%             | 67,835,814                 | 8.737                                                           |  |
| 300               | Comanche     | Comanche County         | 195,639                                                                                       | 936,283           | 0                     | 936,283                       | 30.00%             | 61,101,717                 | 12.769                                                          |  |
| 227               | Hodgeman     | Hodgeman County Schools | 192,852                                                                                       | 820,208           | 0                     | 820,208                       | 30.00%             | 55,348,465                 | 12.349                                                          |  |
| 474               | Kiowa        | Haviland                | 191,332                                                                                       | 379,947           | 0                     | 379,947                       | 30.00%             | 19,381,895                 | 16.336                                                          |  |
| 452               | Stanton      | Stanton County          | 189,873                                                                                       | 1,212,863         | 0                     | 1,212,863                     | 30.00%             | 80,714,832                 | 12.522                                                          |  |
| 476               | Gray         | Copeland                | 183,385                                                                                       | 418,312           | 0                     | 418,312                       | 30.00%             | 18,888,643                 | 18.455                                                          |  |
| 274               | Logan        | Oakley                  | 182,993                                                                                       | 1,021,941         | 0                     | 1,021,941                     | 30.00%             | 66,993,748                 | 12.712                                                          |  |
| 363               | Finney       | Holcomb                 | 182,872                                                                                       | 2,150,000         | 0                     | 2,150,000                     | 29.14%             | 174,295,076                | 10.583                                                          |  |
| 215               | Kearny       | Lakin                   | 180,535                                                                                       | 1,622,083         | 0                     | 1,622,083                     | 30.00%             | 115,921,511                | 11.661                                                          |  |
| 270               | Rooks        | Plainville              | 180,293                                                                                       | 962,024           | 0                     | 962,024                       | 30.00%             | 66,618,199                 | 12.034                                                          |  |
| 362               | Linn         | Prairie View            | 176,676                                                                                       | 2,459,649         | 0                     | 2,459,649                     | 30.00%             | 153,372,210                | 13.364                                                          |  |
| 208               | Trego        | Wakeeney                | 166,001                                                                                       | 1,002,148         | 0                     | 1,002,148                     | 30.00%             | 61,470,123                 | 13.586                                                          |  |
| 502               | Edwards      | Lewis                   | 165,545                                                                                       | 378,223           | 0                     | 378,223                       | 30.00%             | 17,299,477                 | 18.219                                                          |  |
| 226               | Meade        | Meade                   | 164,795                                                                                       | 1,138,479         | 0                     | 1,138,479                     | 33.00%             | 65,291,859                 | 13.210                                                          |  |
| 351               | Stafford     | Macksville              | 164,365                                                                                       | 803,447           | 0                     | 803,447                       | 30.00%             | 39,595,633                 | 16.909                                                          |  |
| 111               | Doniphan     | Doniphan West Schools   | 163,100                                                                                       | 1,005,747         | 0                     | 1,005,747                     | 30.00%             | 52,028,782                 | 16.109                                                          |  |
| 241               | Wallace      | Wallace County Schools  | 162,589                                                                                       | 566,166           | 0                     | 566,166                       | 30.00%             | 30,156,540                 | 15.645                                                          |  |
| 401               | Rice         | Chase-Raymond           | 161,325                                                                                       | 579,066           | 0                     | 579,066                       | 30.00%             | 26,537,944                 | 18.184                                                          |  |
| 292               | Gove         | Wheatland               | 156,000                                                                                       | 405,823           | 0                     | 405,823                       | 30.00%             | 16,613,966                 | 20.356                                                          |  |
| 254               | Barber       | Barber County North     | 150,156                                                                                       | 1,207,674         | 0                     | 1,207,674                     | 30.00%             | 66,218,745                 | 15.198                                                          |  |
| 210               | Stevens      | Hugoton Public Schools  | 149,877                                                                                       | 2,554,725         | 0                     | 2,554,725                     | 30.00%             | 158,720,346                | 13.413                                                          |  |
| 310               | Reno         | Fairfield               | 146,504                                                                                       | 930,708           | 0                     | 930,708                       | 30.00%             | 40,215,432                 | 19.286                                                          |  |
| 281               | Graham       | Graham County           | 139,420                                                                                       | 1,005,053         | 0                     | 1,005,053                     | 30.00%             | 54,541,026                 | 15.356                                                          |  |
| 459               | Ford         | Bucklin                 | 139,192                                                                                       | 670,000           | 0                     | 670,000                       | 28.87%             | 31,192,987                 | 18.600                                                          |  |
| 220               | Clark        | Ashland                 | 134,582                                                                                       | 606,082           | 0                     | 606,082                       | 30.00%             | 26,189,570                 | 19.285                                                          |  |
| 432               | Ellis        | Victoria                | 134,017                                                                                       | 739,614           | 0                     | 739,614                       | 30.00%             | 37,658,825                 | 16.367                                                          |  |
| 314               | Thomas       | Brewster                | 131,824                                                                                       | 344,544           | 0                     | 344,544                       | 27.00%             | 14,632,483                 | 21.802                                                          |  |
| 361               | Harper       | Anthony-Harper          | 131,412                                                                                       | 2,254,448         | 79,648                | 2,174,800                     | 29.20%             | 111,410,960                | 16.713                                                          |  |
| 200               | Greeley      | Greeley County Schools  | 130,388                                                                                       | 737,264           | 0                     | 737,264                       | 30.00%             | 31,866,769                 | 19.280                                                          |  |
| 214               | Grant        | Ulysses                 | 129,182                                                                                       | 3,649,066         | 0                     | 3,649,066                     | 30.00%             | 221,624,870                | 13.721                                                          |  |
| 403               | Rush         | Otis-Bison              | 127,241                                                                                       | 685,444           | 0                     | 685,444                       | 29.10%             | 29,329,045                 | 20.078                                                          |  |
| 284               | Chase        | Chase County            | 126,663                                                                                       | 1,015,472         | 4,595                 | 1,010,877                     | 30.00%             | 43,635,474                 | 19.305                                                          |  |
| 350               | Stafford     | St John-Hudson          | 124,487                                                                                       | 981,774           | 0                     | 981,774                       | 31.00%             | 42,948,159                 | 18.435                                                          |  |
| 407               | Russell      | Russell County          | 123,992                                                                                       | 2,111,500         | 16,957                | 2,094,543                     | 33.00%             | 94,568,730                 | 16.779                                                          |  |
| 107               | Jewell       | Rock Hills              | 123,469                                                                                       | 700,000           | 21,272                | 678,728                       | 23.80%             | 34,509,513                 | 20.660                                                          |  |
| 444               | Rice         | Little River            | 121,795                                                                                       | 911,216           | 0                     | 911,216                       | 30.00%             | 39,193,729                 | 19.374                                                          |  |

| Highlights added: |             | 2015-16: Data from Edward F. Penner, Research Analyst, Kansas Legislative Research Department |              |                   |                       |                               |                    |                            |                                                                   |
|-------------------|-------------|-----------------------------------------------------------------------------------------------|--------------|-------------------|-----------------------|-------------------------------|--------------------|----------------------------|-------------------------------------------------------------------|
|                   |             | Wealthiest 20%                                                                                |              |                   |                       |                               |                    |                            |                                                                   |
|                   |             | Next Wealthiest 20%                                                                           |              |                   |                       |                               |                    |                            |                                                                   |
|                   |             | Middle 20%                                                                                    |              |                   |                       |                               |                    |                            |                                                                   |
|                   |             | Next Poorest 20%                                                                              |              |                   |                       |                               |                    |                            |                                                                   |
|                   |             | Poorest 20%                                                                                   |              |                   |                       |                               |                    |                            |                                                                   |
| USD#              | County Name | USD Name                                                                                      | 2014-15 AVPP | 2015-16 Legal LOB | 2015-16 LOB State Aid | 2015-16 LOB Non-State Portion | 2015-16 LOB % Used | 2014-15 Assessed Valuation | Amounts Required to Generate Non-State Portion of 25% Adopted LOB |
| 412               | Sheridan    | Hoxie Community Schools                                                                       | 119,458      | 887,978           | 63,611                | 824,367                       | 30.00%             | 40,496,211                 | 16.964                                                            |
| 294               | Decatur     | Oberlin                                                                                       | 117,183      | 904,293           | 49,676                | 854,617                       | 30.00%             | 38,904,203                 | 18.306                                                            |
| 483               | Seward      | Kismet-Plains                                                                                 | 117,039      | 1,379,609         | 0                     | 1,379,609                     | 18.28%             | 81,868,692                 | 23.046                                                            |
| 115               | Nemaha      | Nemaha Central                                                                                | 116,731      | 1,115,000         | 15,480                | 1,099,520                     | 23.76%             | 63,723,290                 | 18.155                                                            |
| 229               | Johnson     | Blue Valley                                                                                   | 116,277      | 48,519,957        | 2,400,352             | 46,119,605                    | 33.00%             | 2,485,440,081              | 14.058                                                            |
| 326               | Phillips    | Logan                                                                                         | 112,656      | 565,637           | 46,690                | 518,947                       | 30.00%             | 17,180,056                 | 25.172                                                            |
| 512               | Johnson     | Shawnee Mission Pub Sch                                                                       | 112,647      | 59,788,008        | 3,016,616             | 56,771,392                    | 33.00%             | 2,960,369,802              | 14.528                                                            |
| 245               | Coffey      | LeRoy-Gridley                                                                                 | 111,037      | 695,103           | 0                     | 695,103                       | 30.00%             | 23,783,635                 | 24.355                                                            |
| 466               | Scott       | Scott County                                                                                  | 110,592      | 2,096,672         | 196,210               | 1,900,462                     | 30.00%             | 100,638,517                | 15.737                                                            |
| 477               | Gray        | Ingalls                                                                                       | 110,464      | 674,060           | 16,084                | 657,976                       | 30.00%             | 25,075,254                 | 21.867                                                            |
| 387               | Wilson      | Altoona-Midway                                                                                | 109,069      | 605,830           | 39,528                | 566,302                       | 25.80%             | 22,849,680                 | 24.015                                                            |
| 489               | Ellis       | Hays                                                                                          | 108,774      | 5,850,530         | 316,929               | 5,533,601                     | 30.00%             | 310,180,498                | 14.867                                                            |
| 390               | Greenwood   | Hamilton                                                                                      | 106,634      | 288,957           | 7,074                 | 281,883                       | 25.34%             | 9,383,751                  | 29.636                                                            |
| 297               | Cheyenne    | St Francis Comm Sch                                                                           | 106,483      | 749,559           | 93,751                | 655,808                       | 30.00%             | 29,495,875                 | 18.528                                                            |
| 398               | Marion      | Peabody-Burns                                                                                 | 106,306      | 906,437           | 125,081               | 781,356                       | 33.00%             | 27,001,667                 | 21.922                                                            |
| 223               | Washington  | Barnes                                                                                        | 104,473      | 1,011,921         | 175,740               | 836,181                       | 30.00%             | 35,625,337                 | 19.560                                                            |
| 364               | Marshall    | Marysville                                                                                    | 104,041      | 1,803,805         | 172,149               | 1,631,656                     | 30.00%             | 73,640,057                 | 18.464                                                            |
| 384               | Riley       | Blue Valley                                                                                   | 104,038      | 671,635           | 63,327                | 608,308                       | 33.00%             | 18,726,928                 | 24.608                                                            |
| 415               | Brown       | Hiawatha                                                                                      | 103,587      | 2,143,811         | 196,094               | 1,947,717                     | 30.00%             | 86,723,269                 | 18.716                                                            |
| 242               | Wallace     | Weskan                                                                                        | 103,500      | 357,775           | 17,036                | 340,739                       | 33.00%             | 9,904,978                  | 26.061                                                            |
| 271               | Rooks       | Stockton                                                                                      | 102,119      | 834,528           | 81,122                | 753,406                       | 30.00%             | 29,869,699                 | 21.019                                                            |
| 467               | Wichita     | Leoti                                                                                         | 101,811      | 1,141,740         | 156,282               | 985,458                       | 30.00%             | 41,233,515                 | 19.916                                                            |
| 299               | Lincoln     | Sylvan Grove                                                                                  | 101,630      | 553,819           | 71,902                | 481,917                       | 23.13%             | 22,490,736                 | 23.160                                                            |
| 481               | Dickinson   | Rural Vista                                                                                   | 101,256      | 921,368           | 140,116               | 781,252                       | 30.00%             | 29,465,511                 | 22.095                                                            |
| 355               | Barton      | Ellinwood Public Schools                                                                      | 100,369      | 1,091,193         | 73,617                | 1,017,576                     | 30.00%             | 41,572,377                 | 20.398                                                            |
| 423               | McPherson   | Moundridge                                                                                    | 99,643       | 1,153,795         | 122,303               | 1,031,492                     | 33.00%             | 40,474,857                 | 19.307                                                            |
| 511               | Harper      | Attica                                                                                        | 99,441       | 481,387           | 75,367                | 406,020                       | 30.00%             | 15,423,376                 | 21.937                                                            |
| 383               | Riley       | Manhattan-Ogden                                                                               | 97,858       | 13,254,291        | 1,522,563             | 11,731,728                    | 32.73%             | 594,730,224                | 15.067                                                            |
| 225               | Meade       | Fowler                                                                                        | 97,679       | 577,905           | 88,257                | 489,648                       | 33.00%             | 15,091,249                 | 24.580                                                            |
| 395               | Rush        | LaCrosse                                                                                      | 93,858       | 790,000           | 136,553               | 653,447                       | 28.25%             | 27,312,601                 | 21.172                                                            |
| 293               | Gove        | Quinter Public Schools                                                                        | 92,829       | 860,964           | 204,120               | 656,844                       | 31.00%             | 26,592,978                 | 19.919                                                            |
| 306               | Saline      | Southeast Of Saline                                                                           | 92,680       | 1,717,612         | 253,808               | 1,463,804                     | 30.00%             | 64,681,038                 | 18.859                                                            |
| 496               | Pawnee      | Pawnee Heights                                                                                | 91,818       | 442,999           | 88,159                | 354,840                       | 33.00%             | 15,067,341                 | 17.841                                                            |
| 375               | Butler      | Circle                                                                                        | 91,369       | 3,556,907         | 476,830               | 3,080,077                     | 30.00%             | 172,011,136                | 14.922                                                            |
| 334               | Cloud       | Southern Cloud                                                                                | 90,769       | 713,212           | 122,917               | 590,295                       | 30.00%             | 21,058,432                 | 23.359                                                            |
| 388               | Ellis       | Ellis                                                                                         | 90,633       | 846,000           | 127,670               | 718,330                       | 25.11%             | 37,250,346                 | 19.199                                                            |
| 497               | Douglas     | Lawrence                                                                                      | 89,497       | 23,297,182        | 4,273,860             | 19,023,322                    | 33.00%             | 1,011,671,408              | 14.245                                                            |
| 419               | McPherson   | Canton-Galva                                                                                  | 89,131       | 1,151,022         | 270,268               | 880,754                       | 33.00%             | 31,864,434                 | 20.940                                                            |
| 206               | Butler      | Remington-Whitewater                                                                          | 89,027       | 1,338,988         | 326,945               | 1,012,043                     | 30.00%             | 43,703,559                 | 19.297                                                            |
| 109               | Republic    | Republic County                                                                               | 88,328       | 1,280,000         | 239,728               | 1,040,272                     | 29.48%             | 41,540,540                 | 21.237                                                            |
| 108               | Washington  | Washington Co. Schools                                                                        | 87,982       | 1,006,913         | 184,639               | 822,274                       | 30.00%             | 30,265,869                 | 22.640                                                            |
| 494               | Hamilton    | Syracuse                                                                                      | 87,680       | 1,423,018         | 212,072               | 1,210,946                     | 30.00%             | 43,874,067                 | 23.000                                                            |
| 283               | Elk         | Elk Valley                                                                                    | 87,404       | 530,290           | 154,802               | 375,488                       | 27.77%             | 12,236,498                 | 27.625                                                            |
| 212               | Norton      | Northern Valley                                                                               | 87,369       | 585,990           | 164,428               | 421,562                       | 30.00%             | 14,852,726                 | 23.652                                                            |
| 359               | Sumner      | Argonia Public Schools                                                                        | 87,282       | 510,140           | 93,477                | 416,663                       | 28.01%             | 14,480,030                 | 25.683                                                            |
| 490               | Butler      | El Dorado                                                                                     | 86,450       | 4,168,515         | 762,490               | 3,406,025                     | 30.00%             | 162,699,369                | 17.445                                                            |
| 219               | Clark       | Minneola                                                                                      | 86,284       | 722,119           | 83,939                | 638,180                       | 30.00%             | 21,441,595                 | 24.803                                                            |
| 316               | Thomas      | Golden Plains                                                                                 | 85,959       | 661,429           | 265,768               | 395,661                       | 30.00%             | 15,635,913                 | 21.087                                                            |
| 272               | Mitchell    | Waconda                                                                                       | 85,427       | 868,923           | 196,063               | 672,860                       | 30.00%             | 25,371,805                 | 22.100                                                            |
| 105               | Rawlins     | Rawlins County                                                                                | 85,366       | 923,233           | 235,275               | 687,958                       | 30.00%             | 27,615,820                 | 20.760                                                            |
| 224               | Washington  | Clifton-Clyde                                                                                 | 84,971       | 786,388           | 167,467               | 618,921                       | 27.55%             | 26,680,744                 | 21.050                                                            |
| 377               | Atchison    | Atchison Co Comm Schools                                                                      | 84,185       | 1,687,938         | 462,674               | 1,225,264                     | 30.00%             | 48,827,090                 | 20.912                                                            |
| 203               | Wyandotte   | Piper-Kansas City                                                                             | 83,926       | 3,726,052         | 710,014               | 3,016,038                     | 31.00%             | 159,195,388                | 15.279                                                            |
| 349               | Stafford    | Stafford                                                                                      | 83,858       | 740,990           | 236,466               | 504,524                       | 30.00%             | 22,046,169                 | 19.071                                                            |
| 329               | Wabaunsee   | Mill Creek Valley                                                                             | 83,566       | 1,269,535         | 337,178               | 932,357                       | 30.00%             | 37,897,390                 | 20.502                                                            |
| 392               | Osborne     | Osborne County                                                                                | 82,343       | 845,508           | 232,398               | 613,110                       | 30.00%             | 23,204,447                 | 22.018                                                            |

| Highlights added: |              | 2015-16: Data from Edward F. Penner, Research Analyst, Kansas Legislative Research Department |              |                   |                       |                               |                    |                            |                                                                   |
|-------------------|--------------|-----------------------------------------------------------------------------------------------|--------------|-------------------|-----------------------|-------------------------------|--------------------|----------------------------|-------------------------------------------------------------------|
|                   |              | Wealthiest 20%                                                                                |              |                   |                       |                               |                    |                            |                                                                   |
|                   |              | Next Wealthiest 20%                                                                           |              |                   |                       |                               |                    |                            |                                                                   |
|                   |              | Middle 20%                                                                                    |              |                   |                       |                               |                    |                            |                                                                   |
|                   |              | Next Poorest 20%                                                                              |              |                   |                       |                               |                    |                            |                                                                   |
|                   |              | Poorest 20%                                                                                   |              |                   |                       |                               |                    |                            |                                                                   |
| USD#              | County Name  | USD Name                                                                                      | 2014-15 AVPP | 2015-16 Legal LOB | 2015-16 LOB State Aid | 2015-16 LOB Non-State Portion | 2015-16 LOB % Used | 2014-15 Assessed Valuation | Amounts Required to Generate Non-State Portion of 25% Adopted LOB |
| 418               | McPherson    | McPherson                                                                                     | 82,342       | 5,028,614         | 1,166,511             | 3,862,103                     | 33.00%             | 189,030,010                | 15.478                                                            |
| 479               | Anderson     | Crest                                                                                         | 82,418       | 534,000           | 146,260               | 387,740                       | 23.69%             | 16,257,789                 | 25.168                                                            |
| 426               | Republic     | Pike Valley                                                                                   | 82,160       | 686,149           | 205,149               | 481,000                       | 30.00%             | 16,883,935                 | 23.741                                                            |
| 315               | Thomas       | Colby Public Schools                                                                          | 81,832       | 2,176,376         | 603,875               | 1,572,501                     | 30.00%             | 73,869,552                 | 17.740                                                            |
| 417               | Morris       | Morris County                                                                                 | 80,120       | 1,782,072         | 444,809               | 1,337,263                     | 30.00%             | 56,949,196                 | 19.568                                                            |
| 369               | Harvey       | Burrton                                                                                       | 79,796       | 696,502           | 167,657               | 528,845                       | 30.00%             | 17,993,993                 | 24.492                                                            |
| 113               | Nemaha       | Prairie Hills                                                                                 | 79,366       | 2,488,805         | 698,590               | 1,790,215                     | 30.00%             | 86,183,085                 | 17.310                                                            |
| 371               | Gray         | Montezuma                                                                                     | 79,305       | 691,455           | 202,916               | 488,539                       | 30.00%             | 19,175,914                 | 21.231                                                            |
| 110               | Phillips     | Thunder Ridge Schools                                                                         | 79,271       | 767,887           | 256,101               | 511,786                       | 30.00%             | 17,281,144                 | 24.679                                                            |
| 448               | McPherson    | Inman                                                                                         | 78,801       | 1,196,840         | 318,092               | 878,748                       | 33.00%             | 33,120,160                 | 20.100                                                            |
| 445               | Montgomery   | Coffeyville                                                                                   | 77,377       | 3,946,454         | 1,173,217             | 2,773,237                     | 30.00%             | 128,446,462                | 17.992                                                            |
| 347               | Edwards      | Kinsley-Offerle                                                                               | 77,021       | 1,032,998         | 307,126               | 725,872                       | 30.00%             | 25,686,650                 | 23.549                                                            |
| 437               | Shawnee      | Auburn Washburn                                                                               | 76,592       | 11,614,736        | 3,034,729             | 8,580,007                     | 30.00%             | 453,280,972                | 15.774                                                            |
| 330               | Wabaunsee    | Mission Valley                                                                                | 76,346       | 1,364,541         | 407,647               | 956,894                       | 30.00%             | 34,661,174                 | 23.006                                                            |
| 343               | Jefferson    | Perry Public Schools                                                                          | 76,030       | 2,024,282         | 636,103               | 1,388,179                     | 30.00%             | 57,714,588                 | 20.044                                                            |
| 252               | Lyon         | Southern Lyon County                                                                          | 75,562       | 1,350,252         | 445,919               | 904,333                       | 30.00%             | 37,932,284                 | 19.867                                                            |
| 438               | Pratt        | Skyline Schools                                                                               | 74,851       | 1,080,330         | 377,760               | 702,570                       | 31.00%             | 30,389,596                 | 18.644                                                            |
| 237               | Smith        | Smith Center                                                                                  | 74,111       | 1,211,171         | 392,262               | 818,909                       | 33.00%             | 28,955,345                 | 21.426                                                            |
| 312               | Reno         | Haven Public Schools                                                                          | 73,909       | 2,248,779         | 781,571               | 1,467,208                     | 31.00%             | 67,139,258                 | 17.624                                                            |
| 366               | Woodson      | Woodson                                                                                       | 72,867       | 1,261,137         | 427,096               | 834,041                       | 30.00%             | 31,376,452                 | 22.151                                                            |
| 360               | Sumner       | Caldwell                                                                                      | 72,326       | 772,000           | 321,709               | 450,291                       | 31.60%             | 17,864,472                 | 19.941                                                            |
| 331               | Kingman      | Kingman - Norwich                                                                             | 71,703       | 2,349,718         | 747,976               | 1,601,742                     | 30.00%             | 67,235,550                 | 19.852                                                            |
| 298               | Lincoln      | Lincoln                                                                                       | 71,601       | 996,229           | 337,342               | 658,887                       | 30.00%             | 23,850,186                 | 23.022                                                            |
| 382               | Pratt        | Pratt                                                                                         | 71,591       | 2,610,764         | 878,299               | 1,732,465                     | 30.00%             | 83,811,556                 | 17.226                                                            |
| 313               | Reno         | Buhler                                                                                        | 71,553       | 4,617,490         | 1,573,285             | 3,044,205                     | 30.00%             | 152,228,633                | 16.665                                                            |
| 386               | Greenwood    | Madison-Virgil                                                                                | 71,263       | 664,000           | 255,805               | 408,195                       | 27.19%             | 16,283,693                 | 23.049                                                            |
| 352               | Sherman      | Goodland                                                                                      | 70,124       | 2,408,048         | 849,891               | 1,558,157                     | 30.00%             | 73,384,304                 | 17.694                                                            |
| 287               | Franklin     | West Franklin                                                                                 | 69,891       | 1,694,000         | 597,668               | 1,096,332                     | 30.00%             | 38,684,809                 | 23.617                                                            |
| 273               | Mitchell     | Beloit                                                                                        | 69,176       | 1,868,516         | 627,863               | 1,240,653                     | 30.00%             | 53,127,420                 | 19.460                                                            |
| 102               | Gray         | Cimmaron-Ensign                                                                               | 68,986       | 1,425,000         | 607,394               | 817,606                       | 25.58%             | 44,344,407                 | 18.020                                                            |
| 327               | Ellsworth    | Ellsworth                                                                                     | 68,733       | 1,481,000         | 529,019               | 951,981                       | 29.99%             | 40,689,765                 | 19.503                                                            |
| 473               | Dickinson    | Chapman                                                                                       | 68,536       | 2,475,710         | 869,539               | 1,606,171                     | 30.00%             | 71,825,752                 | 18.635                                                            |
| 431               | Barton       | Hoisington                                                                                    | 68,180       | 1,743,769         | 617,677               | 1,126,092                     | 30.00%             | 47,317,062                 | 19.832                                                            |
| 205               | Butler       | Bluestem                                                                                      | 68,002       | 1,444,620         | 489,213               | 955,407                       | 30.00%             | 34,531,256                 | 23.057                                                            |
| 393               | Dickinson    | Solomon                                                                                       | 67,460       | 875,358           | 297,377               | 577,981                       | 30.00%             | 21,991,983                 | 21.901                                                            |
| 101               | Neosho       | Erie-Galesburg                                                                                | 66,885       | 1,539,410         | 637,053               | 902,357                       | 30.00%             | 35,816,823                 | 20.995                                                            |
| 365               | Anderson     | Garnett                                                                                       | 66,725       | 2,484,409         | 1,114,050             | 1,370,359                     | 30.00%             | 68,193,222                 | 16.746                                                            |
| 322               | Pottawatomie | Onaga-Havensville-Wheaton                                                                     | 66,710       | 840,540           | 342,878               | 497,662                       | 30.00%             | 20,313,122                 | 20.416                                                            |
| 368               | Miami        | Paola                                                                                         | 66,606       | 4,307,408         | 1,392,982             | 2,914,426                     | 33.00%             | 128,615,773                | 17.167                                                            |
| 416               | Miami        | Louisburg                                                                                     | 66,399       | 3,528,496         | 1,286,196             | 2,242,300                     | 33.00%             | 110,321,657                | 15.398                                                            |
| 218               | Morton       | Elkhart                                                                                       | 66,382       | 1,288,319         | 603,563               | 684,756                       | 30.00%             | 65,592,049                 | 8.700                                                             |
| 400               | McPherson    | Smoky Valley                                                                                  | 66,354       | 2,331,628         | 992,938               | 1,338,690                     | 33.00%             | 60,800,349                 | 16.680                                                            |
| 381               | Ford         | Spearville                                                                                    | 66,043       | 884,315           | 360,453               | 523,862                       | 30.00%             | 22,355,528                 | 19.528                                                            |
| 256               | Allen        | Marmaton Valley                                                                               | 65,977       | 848,640           | 396,613               | 452,027                       | 29.29%             | 18,242,538                 | 21.149                                                            |
| 410               | Marion       | Durham-Hillsboro-Lehigh                                                                       | 65,338       | 1,564,426         | 650,100               | 914,326                       | 31.84%             | 35,654,713                 | 20.135                                                            |
| 408               | Marion       | Marion-Florence                                                                               | 64,757       | 1,349,977         | 587,744               | 762,233                       | 30.00%             | 31,472,076                 | 20.183                                                            |
| 233               | Johnson      | Olathe                                                                                        | 64,754       | 64,120,804        | 28,041,350            | 36,079,454                    | 33.00%             | 1,787,298,923              | 15.293                                                            |
| 378               | Riley        | Riley County                                                                                  | 64,505       | 1,679,444         | 782,759               | 896,685                       | 30.00%             | 42,347,682                 | 17.645                                                            |
| 211               | Norton       | Norton Community Schools                                                                      | 64,384       | 1,759,037         | 792,048               | 966,989                       | 30.00%             | 44,366,752                 | 18.163                                                            |
| 456               | Osage        | Marais Des Cygnes Valley                                                                      | 64,172       | 670,000           | 313,808               | 356,192                       | 23.72%             | 16,331,811                 | 22.987                                                            |
| 286               | Chautauqua   | Chautauqua Co Community                                                                       | 64,081       | 873,225           | 422,680               | 450,545                       | 24.43%             | 22,985,886                 | 20.058                                                            |
| 429               | Doniphan     | Troy Public Schools                                                                           | 63,427       | 846,088           | 388,809               | 457,279                       | 30.00%             | 20,106,273                 | 18.953                                                            |
| 289               | Franklin     | Wellsville                                                                                    | 62,982       | 1,833,608         | 805,326               | 1,028,282                     | 30.00%             | 48,307,306                 | 17.739                                                            |
| 282               | Elk          | West Elk                                                                                      | 62,703       | 1,034,400         | 444,195               | 590,205                       | 30.00%             | 19,908,229                 | 24.705                                                            |
| 492               | Butler       | Flinthills                                                                                    | 62,601       | 759,020           | 344,455               | 414,565                       | 30.00%             | 17,277,755                 | 19.995                                                            |
| 346               | Linn         | Jayhawk                                                                                       | 62,585       | 1,534,596         | 662,708               | 871,888                       | 30.00%             | 32,199,834                 | 22.565                                                            |



| Highlights added: |              |                          | 2015-16: Data from Edward F. Penner, Research Analyst, Kansas Legislative Research Department |                   |                       |                               |                    |                            |                                                                 |
|-------------------|--------------|--------------------------|-----------------------------------------------------------------------------------------------|-------------------|-----------------------|-------------------------------|--------------------|----------------------------|-----------------------------------------------------------------|
|                   |              | Wealthiest 20%           |                                                                                               |                   |                       |                               |                    |                            |                                                                 |
|                   |              | Next Wealthiest 20%      |                                                                                               |                   |                       |                               |                    |                            |                                                                 |
|                   |              | Middle 20%               |                                                                                               |                   |                       |                               |                    |                            |                                                                 |
|                   |              | Next Poorest 20%         |                                                                                               |                   |                       |                               |                    |                            |                                                                 |
|                   |              | Poorest 20%              |                                                                                               |                   |                       |                               |                    |                            |                                                                 |
| USD#              | County Name  | USD Name                 | 2014-15 AVPP                                                                                  | 2015-16 Legal LOB | 2015-16 LOB State Aid | 2015-16 LOB Non-State Portion | 2015-16 LOB % Used | 2014-15 Assessed Valuation | Years required to Generate Non-State Portion of 25% Adopted LOB |
| 484               | Wilson       | Fredonia                 | 62,200                                                                                        | 1,719,460         | 717,195               | 1,002,265                     | 30.00%             | 40,548,230                 | 20.598                                                          |
| 380               | Marshall     | Vermillion               | 62,169                                                                                        | 1,314,991         | 642,878               | 672,113                       | 30.00%             | 32,203,767                 | 17.392                                                          |
| 204               | Wyandotte    | Bonner Springs           | 62,141                                                                                        | 5,426,138         | 2,252,871             | 3,173,267                     | 30.00%             | 156,974,306                | 16.846                                                          |
| 495               | Pawnee       | Ft Larned                | 62,005                                                                                        | 2,307,743         | 1,200,524             | 1,107,219                     | 30.00%             | 54,551,805                 | 16.914                                                          |
| 305               | Saline       | Salina                   | 61,804                                                                                        | 15,002,490        | 6,441,141             | 8,561,349                     | 30.00%             | 432,798,342                | 16.484                                                          |
| 311               | Reno         | Pretty Prairie           | 61,683                                                                                        | 765,242           | 347,165               | 418,077                       | 30.00%             | 16,802,377                 | 20.735                                                          |
| 309               | Reno         | Nickerson                | 61,117                                                                                        | 2,769,732         | 1,203,700             | 1,566,032                     | 30.00%             | 67,870,790                 | 19.228                                                          |
| 232               | Johnson      | De Soto                  | 61,013                                                                                        | 13,812,173        | 6,556,614             | 7,255,559                     | 33.00%             | 411,968,524                | 13.342                                                          |
| 260               | Sedgwick     | Derby                    | 60,903                                                                                        | 12,767,588        | 5,594,808             | 7,172,780                     | 30.00%             | 392,727,553                | 15.220                                                          |
| 342               | Jefferson    | McLouth                  | 60,508                                                                                        | 1,340,050         | 606,993               | 733,057                       | 30.00%             | 29,654,755                 | 20.600                                                          |
| 493               | Cherokee     | Columbus                 | 60,418                                                                                        | 2,496,158         | 1,149,172             | 1,346,986                     | 30.00%             | 58,871,471                 | 19.067                                                          |
| 263               | Sedgwick     | Mulvane                  | 60,219                                                                                        | 3,411,536         | 1,142,426             | 2,269,110                     | 30.00%             | 105,256,200                | 17.965                                                          |
| 245               | Shawnee      | Seaman                   | 59,993                                                                                        | 7,475,889         | 3,301,324             | 4,174,565                     | 30.00%             | 225,741,151                | 15.411                                                          |
| 343               | Coffey       | Lebo-Waverly             | 58,877                                                                                        | 1,280,739         | 633,006               | 647,733                       | 30.00%             | 26,641,883                 | 20.260                                                          |
| 267               | Sedgwick     | Renwick                  | 58,598                                                                                        | 3,900,441         | 1,835,925             | 2,064,516                     | 33.00%             | 109,812,186                | 14.243                                                          |
| 379               | Clay         | Clay Center              | 58,468                                                                                        | 2,880,460         | 1,410,307             | 1,470,153                     | 30.00%             | 78,166,284                 | 15.673                                                          |
| 239               | Ottawa       | North Ottawa County      | 58,034                                                                                        | 1,698,503         | 843,364               | 855,139                       | 33.00%             | 35,156,973                 | 18.427                                                          |
| 348               | Douglas      | Baldwin City             | 57,122                                                                                        | 2,824,943         | 1,355,665             | 1,469,278                     | 30.00%             | 76,326,447                 | 16.042                                                          |
| 463               | Cowley       | Udall                    | 55,933                                                                                        | 928,029           | 492,924               | 435,105                       | 30.00%             | 18,513,985                 | 19.585                                                          |
| 449               | Leavenworth  | Easton                   | 55,011                                                                                        | 1,687,280         | 891,143               | 796,137                       | 30.00%             | 34,112,418                 | 19.449                                                          |
| 450               | Shawnee      | Shawnee Heights          | 54,645                                                                                        | 6,967,765         | 3,449,991             | 3,517,774                     | 30.00%             | 191,263,858                | 15.327                                                          |
| 509               | Sumner       | South Haven              | 54,599                                                                                        | 659,995           | 295,915               | 364,080                       | 31.81%             | 9,800,599                  | 29.196                                                          |
| 259               | Sedgwick     | Wichita                  | 54,414                                                                                        | 111,369,465       | 54,440,762            | 56,928,703                    | 30.00%             | 2,571,313,572              | 18.450                                                          |
| 266               | Sedgwick     | Maize                    | 54,407                                                                                        | 12,502,460        | 6,544,124             | 5,958,336                     | 30.00%             | 372,313,030                | 13.336                                                          |
| 458               | Leavenworth  | Basehor-Linwood          | 54,291                                                                                        | 3,882,569         | 1,898,222             | 1,984,347                     | 30.00%             | 125,955,702                | 13.129                                                          |
| 376               | Rice         | Sterling                 | 54,210                                                                                        | 1,337,550         | 722,073               | 615,477                       | 30.00%             | 28,211,092                 | 18.181                                                          |
| 247               | Crawford     | Cherokee                 | 53,531                                                                                        | 1,684,619         | 967,453               | 717,166                       | 30.00%             | 30,186,314                 | 19.798                                                          |
| 471               | Cowley       | Dexter                   | 53,425                                                                                        | 425,000           | 224,923               | 200,077                       | 25.75%             | 7,746,594                  | 25.075                                                          |
| 264               | Sedgwick     | Clearwater               | 52,565                                                                                        | 2,471,795         | 1,333,511             | 1,138,284                     | 30.00%             | 59,545,535                 | 15.930                                                          |
| 460               | Harvey       | Hesston                  | 52,318                                                                                        | 1,954,110         | 1,064,058             | 890,052                       | 33.00%             | 41,749,535                 | 16.151                                                          |
| 446               | Montgomery   | Independence             | 51,666                                                                                        | 4,108,647         | 2,230,783             | 1,877,864                     | 30.00%             | 100,169,324                | 15.622                                                          |
| 320               | Pottawatomie | Wamego                   | 51,550                                                                                        | 3,002,851         | 1,655,432             | 1,347,419                     | 30.00%             | 77,056,306                 | 14.572                                                          |
| 440               | Harvey       | Halstead                 | 51,423                                                                                        | 1,883,765         | 1,040,805             | 842,960                       | 30.00%             | 39,179,163                 | 17.930                                                          |
| 323               | Pottawatomie | Rock Creek               | 51,260                                                                                        | 1,999,750         | 1,054,843             | 944,907                       | 27.11%             | 46,241,882                 | 18.844                                                          |
| 405               | Rice         | Lyons                    | 50,943                                                                                        | 2,053,522         | 1,039,461             | 1,014,061                     | 30.00%             | 40,443,888                 | 20.894                                                          |
| 385               | Butler       | Andover                  | 50,455                                                                                        | 9,253,425         | 5,432,181             | 3,821,244                     | 31.00%             | 285,376,035                | 10.799                                                          |
| 114               | Doniphan     | Riverside                | 50,084                                                                                        | 1,747,132         | 784,362               | 962,770                       | 30.00%             | 32,283,908                 | 24.852                                                          |
| 435               | Dickinson    | Abilene                  | 49,996                                                                                        | 3,137,115         | 1,675,884             | 1,461,231                     | 30.00%             | 78,539,455                 | 15.504                                                          |
| 453               | Leavenworth  | Leavenworth              | 49,985                                                                                        | 7,894,175         | 4,316,455             | 3,577,720                     | 30.00%             | 182,068,659                | 16.375                                                          |
| 464               | Leavenworth  | Tonganoxie               | 49,672                                                                                        | 3,684,608         | 2,012,314             | 1,672,294                     | 30.00%             | 94,748,976                 | 14.708                                                          |
| 240               | Ottawa       | Twin Valley              | 49,566                                                                                        | 1,632,260         | 886,865               | 745,395                       | 33.00%             | 29,957,599                 | 18.850                                                          |
| 421               | Osage        | Lyndon                   | 49,386                                                                                        | 1,111,848         | 633,273               | 478,575                       | 30.00%             | 19,729,750                 | 20.214                                                          |
| 389               | Greenwood    | Eureka                   | 48,817                                                                                        | 1,724,538         | 950,886               | 773,652                       | 30.00%             | 31,071,805                 | 20.749                                                          |
| 430               | Brown        | South Brown County       | 48,798                                                                                        | 1,680,979         | 997,513               | 683,466                       | 30.00%             | 26,619,115                 | 21.396                                                          |
| 404               | Cherokee     | Riverton                 | 48,764                                                                                        | 1,863,621         | 1,032,170             | 831,451                       | 30.00%             | 35,641,956                 | 19.440                                                          |
| 250               | Crawford     | Pittsburg                | 48,707                                                                                        | 6,364,720         | 3,497,415             | 2,867,305                     | 30.00%             | 139,944,149                | 17.074                                                          |
| 290               | Franklin     | Ottawa                   | 48,681                                                                                        | 5,069,420         | 2,814,661             | 2,254,759                     | 30.00%             | 117,096,901                | 16.046                                                          |
| 358               | Sumner       | Oxford                   | 48,657                                                                                        | 925,000           | 492,009               | 432,991                       | 29.98%             | 17,176,084                 | 21.021                                                          |
| 325               | Phillips     | Phillipsburg             | 48,607                                                                                        | 1,525,889         | 847,874               | 678,015                       | 30.00%             | 28,726,788                 | 19.668                                                          |
| 409               | Atchison     | Atchison Public Schools  | 48,532                                                                                        | 3,578,462         | 1,972,160             | 1,606,302                     | 30.00%             | 76,801,849                 | 17.429                                                          |
| 335               | Jackson      | North Jackson            | 48,290                                                                                        | 1,035,405         | 611,933               | 423,472                       | 30.00%             | 18,157,050                 | 19.436                                                          |
| 411               | Marion       | Goessel                  | 48,264                                                                                        | 815,000           | 448,574               | 366,426                       | 31.14%             | 13,325,686                 | 22.076                                                          |
| 333               | Cloud        | Concordia                | 48,206                                                                                        | 2,393,007         | 1,326,965             | 1,066,042                     | 30.00%             | 48,977,540                 | 18.138                                                          |
| 457               | Finney       | Garden City              | 48,129                                                                                        | 16,000,000        | 9,152,560             | 6,847,440                     | 28.78%             | 347,174,325                | 17.133                                                          |
| 341               | Jefferson    | Oskaloosa Public Schools | 48,087                                                                                        | 1,565,231         | 887,207               | 678,024                       | 29.50%             | 25,702,344                 | 22.356                                                          |
| 428               | Barton       | Great Bend               | 47,761                                                                                        | 6,499,570         | 3,659,350             | 2,840,220                     | 30.00%             | 144,166,495                | 16.417                                                          |

| Highlights added: |             | 2015-16: Data from Edward F. Penner, Research Analyst, Kansas Legislative Research Department |              |                   |                       |                               |                    |                            |                                                                   |
|-------------------|-------------|-----------------------------------------------------------------------------------------------|--------------|-------------------|-----------------------|-------------------------------|--------------------|----------------------------|-------------------------------------------------------------------|
|                   |             | Wealthiest 20%                                                                                |              |                   |                       |                               |                    |                            |                                                                   |
|                   |             | Next Wealthiest 20%                                                                           |              |                   |                       |                               |                    |                            |                                                                   |
|                   |             | Middle 20%                                                                                    |              |                   |                       |                               |                    |                            |                                                                   |
|                   |             | Next Poorest 20%                                                                              |              |                   |                       |                               |                    |                            |                                                                   |
|                   |             | Poorest 20%                                                                                   |              |                   |                       |                               |                    |                            |                                                                   |
| USD#              | County Name | USD Name                                                                                      | 2014-15 AVPP | 2015-16 Legal LOB | 2015-16 LOB State Aid | 2015-16 LOB Non-State Portion | 2015-16 LOB % Used | 2014-15 Assessed Valuation | Amounts Required to Generate Non-State Portion of 25% Adopted LOB |
| 285               | Chautauqua  | Cedar Vale                                                                                    | 47,364       | 360,829           | 182,126               | 178,703                       | 19.75%             | 7,748,782                  | 29.192                                                            |
| 434               | Osage       | Santa Fe Trail                                                                                | 47,284       | 2,562,170         | 1,464,921             | 1,097,249                     | 30.00%             | 47,037,694                 | 19.439                                                            |
| 465               | Cowley      | Winfield                                                                                      | 47,210       | 4,821,269         | 2,878,154             | 1,943,115                     | 30.00%             | 103,502,883                | 15.645                                                            |
| 397               | Marion      | Centre                                                                                        | 47,017       | 764,141           | 368,114               | 396,027                       | 30.00%             | 22,700,028                 | 14.538                                                            |
| 231               | Johnson     | Gardner Edgerton                                                                              | 46,335       | 11,075,000        | 6,226,712             | 4,848,288                     | 31.53%             | 248,331,877                | 15.480                                                            |
| 498               | Marshall    | Valley Heights                                                                                | 46,243       | 1,173,503         | 672,013               | 501,490                       | 30.00%             | 18,821,069                 | 22.204                                                            |
| 469               | Leavenworth | Lansing                                                                                       | 46,103       | 4,884,132         | 2,872,884             | 2,011,248                     | 30.00%             | 116,846,640                | 14.344                                                            |
| 230               | Johnson     | Spring Hill                                                                                   | 45,793       | 5,261,457         | 3,004,246             | 2,257,211                     | 30.00%             | 145,382,388                | 12.938                                                            |
| 265               | Sedgwick    | Goddard                                                                                       | 45,588       | 10,178,501        | 6,038,574             | 4,139,927                     | 30.00%             | 238,063,778                | 14.492                                                            |
| 307               | Saline      | Ell-Saline                                                                                    | 45,247       | 1,233,338         | 769,852               | 463,486                       | 30.00%             | 21,589,743                 | 17.890                                                            |
| 340               | Jefferson   | Jefferson West                                                                                | 45,253       | 2,035,421         | 1,201,735             | 833,686                       | 30.00%             | 37,196,599                 | 18.677                                                            |
| 372               | Shawnee     | Silver Lake                                                                                   | 44,466       | 1,592,469         | 944,719               | 647,750                       | 30.00%             | 30,615,184                 | 17.631                                                            |
| 262               | Sedgwick    | Valley Center Pub Sch                                                                         | 44,462       | 5,297,870         | 3,132,896             | 2,164,974                     | 29.87%             | 120,381,723                | 15.052                                                            |
| 501               | Shawnee     | Topeka Public Schools                                                                         | 44,336       | 30,562,561        | 18,043,374            | 12,519,187                    | 30.00%             | 589,420,767                | 17.700                                                            |
| 462               | Cowley      | Central                                                                                       | 44,099       | 907,277           | 567,586               | 339,691                       | 30.00%             | 13,688,080                 | 20.680                                                            |
| 373               | Harvey      | Newton                                                                                        | 44,057       | 6,911,599         | 4,257,966             | 2,653,633                     | 30.00%             | 149,587,228                | 14.783                                                            |
| 436               | Montgomery  | Caney Valley                                                                                  | 43,879       | 1,653,300         | 712,777               | 940,523                       | 26.88%             | 32,594,906                 | 26.837                                                            |
| 288               | Franklin    | Central Heights                                                                               | 43,796       | 1,592,996         | 947,318               | 645,678                       | 30.00%             | 24,526,777                 | 21.938                                                            |
| 356               | Sumner      | Conway Springs                                                                                | 43,423       | 1,248,630         | 788,721               | 459,909                       | 30.00%             | 20,864,782                 | 18.369                                                            |
| 487               | Dickinson   | Herington                                                                                     | 43,109       | 1,231,439         | 705,749               | 525,690                       | 30.00%             | 20,093,302                 | 21.802                                                            |
| 339               | Jefferson   | Jefferson County North                                                                        | 42,573       | 1,171,469         | 764,327               | 407,142                       | 30.00%             | 17,879,675                 | 18.976                                                            |
| 420               | Osage       | Osage City                                                                                    | 42,469       | 1,623,808         | 998,178               | 625,630                       | 30.00%             | 26,798,216                 | 19.455                                                            |
| 308               | Reno        | Hutchinson Public Schools                                                                     | 42,437       | 10,287,770        | 6,262,993             | 4,024,777                     | 29.77%             | 205,257,092                | 16.467                                                            |
| 353               | Sumner      | Wellington                                                                                    | 42,367       | 3,471,792         | 2,290,131             | 1,181,661                     | 30.00%             | 66,007,632                 | 14.918                                                            |
| 503               | Labette     | Parsons                                                                                       | 42,013       | 2,939,784         | 1,822,399             | 1,117,385                     | 30.00%             | 51,463,629                 | 18.093                                                            |
| 413               | Neosho      | Chanute Public Schools                                                                        | 41,750       | 4,090,402         | 2,008,444             | 2,081,958                     | 30.00%             | 99,431,199                 | 17.449                                                            |
| 338               | Jefferson   | Valley Falls                                                                                  | 41,614       | 1,056,443         | 672,716               | 383,727                       | 30.00%             | 16,062,924                 | 19.907                                                            |
| 234               | Bourbon     | Fort Scott                                                                                    | 40,890       | 3,607,179         | 2,419,688             | 1,187,491                     | 28.13%             | 74,383,120                 | 14.188                                                            |
| 253               | Lyon        | Emporia                                                                                       | 40,796       | 9,558,122         | 6,194,835             | 3,363,287                     | 30.00%             | 172,136,783                | 16.282                                                            |
| 268               | Sedgwick    | Cheney                                                                                        | 40,760       | 1,761,337         | 1,126,595             | 634,742                       | 30.00%             | 30,616,491                 | 17.277                                                            |
| 257               | Allen       | Iola                                                                                          | 40,189       | 3,150,882         | 2,009,756             | 1,141,126                     | 30.00%             | 50,770,477                 | 18.730                                                            |
| 394               | Butler      | Rose Hill Public Schools                                                                      | 39,546       | 3,214,300         | 2,081,523             | 1,132,777                     | 31.21%             | 62,274,634                 | 14.571                                                            |
| 461               | Wilson      | Neodesha                                                                                      | 39,703       | 1,891,821         | 1,151,691             | 740,130                       | 33.00%             | 26,240,533                 | 21.368                                                            |
| 258               | Allen       | Humboldt                                                                                      | 39,345       | 1,515,110         | 1,007,644             | 507,466                       | 30.00%             | 29,276,535                 | 14.445                                                            |
| 454               | Osage       | Burlingame Public School                                                                      | 38,027       | 812,000           | 534,146               | 277,854                       | 28.86%             | 11,450,003                 | 21.021                                                            |
| 336               | Jackson     | Holton                                                                                        | 37,754       | 2,554,123         | 1,706,722             | 847,401                       | 30.00%             | 42,228,018                 | 16.723                                                            |
| 402               | Butler      | Augusta                                                                                       | 37,728       | 4,265,279         | 2,866,736             | 1,398,543                     | 30.00%             | 82,003,771                 | 14.212                                                            |
| 396               | Butler      | Douglass Public Schools                                                                       | 37,191       | 1,827,614         | 1,109,987             | 717,627                       | 33.00%             | 25,438,514                 | 21.371                                                            |
| 246               | Crawford    | Northeast                                                                                     | 36,963       | 1,383,416         | 941,835               | 441,581                       | 30.00%             | 17,992,431                 | 20.452                                                            |
| 344               | Linn        | Pleasanton                                                                                    | 36,777       | 987,719           | 688,835               | 298,884                       | 30.00%             | 13,258,102                 | 18.786                                                            |
| 367               | Miami       | Osawatomie                                                                                    | 36,503       | 3,027,917         | 1,961,483             | 1,066,434                     | 30.00%             | 42,742,215                 | 20.792                                                            |
| 491               | Douglas     | Eudora                                                                                        | 36,233       | 3,093,344         | 2,117,409             | 975,935                       | 30.00%             | 57,676,078                 | 14.101                                                            |
| 357               | Sumner      | Belle Plaine                                                                                  | 36,269       | 1,588,804         | 1,080,214             | 508,590                       | 30.00%             | 21,748,491                 | 19.488                                                            |
| 248               | Crawford    | Girard                                                                                        | 36,230       | 2,335,075         | 1,607,667             | 727,408                       | 30.00%             | 35,523,836                 | 17.064                                                            |
| 480               | Seward      | Liberal                                                                                       | 35,376       | 9,978,000         | 6,820,962             | 3,157,038                     | 27.37%             | 167,036,978                | 17.264                                                            |
| 506               | Labette     | Labette County                                                                                | 35,190       | 3,375,549         | 2,288,220             | 1,087,329                     | 30.00%             | 52,495,902                 | 17.261                                                            |
| 439               | Harvey      | Sedgwick Public Schools                                                                       | 34,477       | 1,138,034         | 713,471               | 424,563                       | 28.00%             | 16,683,385                 | 22.722                                                            |
| 235               | Bourbon     | Uniontown                                                                                     | 33,652       | 1,246,690         | 879,706               | 366,984                       | 30.00%             | 14,651,558                 | 20.873                                                            |
| 505               | Labette     | Chetopa-St. Paul                                                                              | 33,438       | 1,225,972         | 861,848               | 364,124                       | 30.00%             | 15,147,197                 | 20.033                                                            |
| 337               | Jackson     | Royal Valley                                                                                  | 33,129       | 2,287,502         | 1,629,452             | 658,050                       | 30.00%             | 28,932,645                 | 18.954                                                            |
| 500               | Wyandotte   | Kansas City                                                                                   | 32,482       | 49,972,534        | 34,624,824            | 15,347,710                    | 30.00%             | 666,767,507                | 19.182                                                            |
| 443               | Ford        | Dodge City                                                                                    | 32,403       | 16,008,101        | 11,370,569            | 4,637,532                     | 30.00%             | 207,432,331                | 18.631                                                            |
| 470               | Cowley      | Arkansas City                                                                                 | 30,668       | 6,281,908         | 4,427,374             | 1,854,534                     | 29.65%             | 84,884,527                 | 18.421                                                            |
| 202               | Wyandotte   | Turner-Kansas City                                                                            | 29,567       | 9,053,413         | 6,547,839             | 2,505,574                     | 30.00%             | 117,368,581                | 17.790                                                            |
| 447               | Montgomery  | Cherryvale                                                                                    | 28,694       | 2,013,841         | 1,508,142             | 505,699                       | 30.00%             | 25,758,400                 | 16.360                                                            |
| 249               | Crawford    | Frontenac Public Schools                                                                      | 28,540       | 2,034,196         | 1,521,763             | 512,433                       | 30.00%             | 24,986,922                 | 17.090                                                            |

| Highlights added: |                     | 2015-16: Data from Edward F. Penner, Research Analyst, Kansas Legislative Research Department |              |                   |                       |                               |                    |                            |                                                                   |
|-------------------|---------------------|-----------------------------------------------------------------------------------------------|--------------|-------------------|-----------------------|-------------------------------|--------------------|----------------------------|-------------------------------------------------------------------|
|                   | Wealthiest 20%      |                                                                                               |              |                   |                       |                               |                    |                            |                                                                   |
|                   | Next Wealthiest 20% |                                                                                               |              |                   |                       |                               |                    |                            |                                                                   |
|                   | Middle 20%          |                                                                                               |              |                   |                       |                               |                    |                            |                                                                   |
|                   | Next Poorest 20%    |                                                                                               |              |                   |                       |                               |                    |                            |                                                                   |
|                   | Poorest 20%         |                                                                                               |              |                   |                       |                               |                    |                            |                                                                   |
| USD#              | County Name         | USD Name                                                                                      | 2014-15 AVPP | 2015-16 Legal LOB | 2015-16 LOB State Aid | 2015-16 LOB Non-State Portion | 2015-16 LOB % Used | 2014-15 Assessed Valuation | Amounts Required to Generate Non-State Portion of 25% Adopted LOB |
| 504               | Labette             | Oswego                                                                                        | 25,223       | 1,226,392         | 918,925               | 307,467                       | 30.00%             | 12,288,412                 | 20.851                                                            |
| 261               | Sedgwick            | Haysville                                                                                     | 26,126       | 11,069,181        | 8,317,511             | 2,751,670                     | 29.98%             | 135,776,642                | 16.900                                                            |
| 475               | Geary               | Geary County Schools                                                                          | 25,268       | 17,546,515        | 13,352,660            | 4,193,855                     | 30.00%             | 205,053,626                | 17.044                                                            |
| 508               | Cherokee            | Baxter Springs                                                                                | 24,673       | 2,315,000         | 1,738,625             | 576,375                       | 28.34%             | 24,461,651                 | 20.785                                                            |
| 499               | Cherokee            | Galena                                                                                        | 21,183       | 2,092,419         | 1,710,273             | 382,146                       | 30.00%             | 16,868,496                 | 18.879                                                            |
| 207               | Leavenworth         | Ft Leavenworth                                                                                | 1,253        | 3,539,416         | 3,328,661             | 210,755                       | 33.00%             | 2,178,352                  | 73.295                                                            |

| Highlights added: |              | 2016-17 Est.: Data from Edward F. Penner, Research Analyst, Kansas Legislative Research Department |                   |                        |                                              |                                    |                         |                                 |                                                                 |  |
|-------------------|--------------|----------------------------------------------------------------------------------------------------|-------------------|------------------------|----------------------------------------------|------------------------------------|-------------------------|---------------------------------|-----------------------------------------------------------------|--|
|                   |              | Wealthiest 20%                                                                                     |                   |                        |                                              |                                    |                         |                                 |                                                                 |  |
|                   |              | Next Wealthiest 20%                                                                                |                   |                        |                                              |                                    |                         |                                 |                                                                 |  |
|                   |              | Middle 20%                                                                                         |                   |                        |                                              |                                    |                         |                                 |                                                                 |  |
|                   |              | Next Poorest 20%                                                                                   |                   |                        |                                              |                                    |                         |                                 |                                                                 |  |
|                   |              | Poorest 20%                                                                                        |                   |                        |                                              |                                    |                         |                                 |                                                                 |  |
| USD#              | County Name  | USD Name                                                                                           | Est. 2015-16 AVPP | Est. 2016-17 Legal LOB | Est. 2016-17 LOB State Aid and Hold Harmless | Est. 2016-17 LOB Non-State Portion | Est. 2016-17 LOB % Used | Est. 2015-16 Assessed Valuation | Mills Required to Generate Non-State Portion of 25% Adopted LOB |  |
| 244               | Coffey       | Burlington                                                                                         | 547,862           | 2,081,264              | 0                                            | 2,081,264                          | 30.00%                  | 449,794,920                     | 3.856                                                           |  |
| 332               | Kingman      | Cunningham                                                                                         | 467,965           | 537,156                | 0                                            | 537,156                            | 30.00%                  | 68,088,850                      | 6.574                                                           |  |
| 275               | Logan        | Triplains                                                                                          | 373,588           | 323,981                | 0                                            | 323,981                            | 33.00%                  | 25,964,400                      | 9.453                                                           |  |
| 106               | Ness         | Western Plains                                                                                     | 324,521           | 484,121                | 0                                            | 484,121                            | 30.00%                  | 33,750,173                      | 11.954                                                          |  |
| 255               | Barber       | South Barber                                                                                       | 285,277           | 687,767                | 0                                            | 687,767                            | 30.00%                  | 63,759,299                      | 8.989                                                           |  |
| 321               | Pottawatomie | Kaw Valley                                                                                         | 281,061           | 2,634,833              | 0                                            | 2,634,833                          | 30.00%                  | 312,680,008                     | 7.022                                                           |  |
| 291               | Gove         | Grinnell Public Schools                                                                            | 252,109           | 212,672                | 0                                            | 212,672                            | 20.55%                  | 21,555,308                      | 12.003                                                          |  |
| 209               | Stevens      | Moscow Public Schools                                                                              | 248,100           | 674,130                | 0                                            | 674,130                            | 33.00%                  | 39,810,399                      | 12.828                                                          |  |
| 507               | Haskell      | Satanta                                                                                            | 227,394           | 912,132                | 0                                            | 912,132                            | 30.00%                  | 68,104,412                      | 11.161                                                          |  |
| 251               | Lyon         | North Lyon County                                                                                  | 220,913           | 1,211,303              | 0                                            | 1,211,303                          | 30.00%                  | 91,678,794                      | 11.010                                                          |  |
| 269               | Rooks        | Palco                                                                                              | 206,623           | 375,105                | 0                                            | 375,105                            | 24.72%                  | 21,592,053                      | 17.569                                                          |  |
| 217               | Morton       | Rolla                                                                                              | 206,211           | 588,359                | 0                                            | 588,359                            | 30.00%                  | 33,818,549                      | 14.498                                                          |  |
| 103               | Cheyenne     | Cheylin                                                                                            | 205,387           | 520,040                | 0                                            | 520,040                            | 30.00%                  | 27,419,206                      | 15.805                                                          |  |
| 476               | Gray         | Copeland                                                                                           | 200,987           | 418,312                | 0                                            | 418,312                            | 30.00%                  | 19,998,184                      | 17.431                                                          |  |
| 399               | Russell      | Paradise                                                                                           | 199,487           | 446,473                | 0                                            | 446,473                            | 30.00%                  | 22,641,755                      | 16.433                                                          |  |
| 387               | Wilson       | Altoona-Midway                                                                                     | 198,244           | 605,830                | 39,888                                       | 565,942                            | 25.80%                  | 35,683,867                      | 15.368                                                          |  |
| 241               | Wallace      | Wallace County Schools                                                                             | 197,815           | 566,166                | 0                                            | 566,166                            | 30.00%                  | 34,221,912                      | 13.787                                                          |  |
| 362               | Linn         | Prairie View                                                                                       | 196,848           | 2,459,649              | 0                                            | 2,459,649                          | 30.00%                  | 167,734,478                     | 12.220                                                          |  |
| 474               | Kiowa        | Haviland                                                                                           | 193,265           | 379,947                | 0                                            | 379,947                            | 30.00%                  | 18,650,047                      | 16.977                                                          |  |
| 111               | Doniphan     | Doniphan West Schools                                                                              | 181,404           | 1,005,747              | 0                                            | 1,005,747                          | 30.00%                  | 57,505,179                      | 14.575                                                          |  |
| 351               | Stafford     | Macksville                                                                                         | 180,273           | 803,447                | 0                                            | 803,447                            | 30.00%                  | 38,758,316                      | 17.275                                                          |  |
| 112               | Ellsworth    | Central Plains                                                                                     | 178,224           | 1,304,810              | 0                                            | 1,304,810                          | 30.00%                  | 89,307,877                      | 12.175                                                          |  |
| 482               | Lane         | Dighton                                                                                            | 174,221           | 683,897                | 0                                            | 683,897                            | 30.00%                  | 37,806,064                      | 15.075                                                          |  |
| 502               | Edwards      | Lewis                                                                                              | 172,004           | 378,223                | 0                                            | 378,223                            | 30.00%                  | 19,436,449                      | 16.216                                                          |  |
| 468               | Lane         | Healy Public Schools                                                                               | 169,356           | 306,623                | 0                                            | 306,623                            | 33.00%                  | 11,685,573                      | 19.878                                                          |  |
| 374               | Haskell      | Sublette                                                                                           | 168,780           | 1,352,892              | 0                                            | 1,352,892                          | 30.00%                  | 74,381,256                      | 15.157                                                          |  |
| 292               | Gove         | Wheatland                                                                                          | 161,555           | 405,823                | 0                                            | 405,823                            | 30.00%                  | 16,478,606                      | 20.523                                                          |  |
| 216               | Kearny       | Deerfield                                                                                          | 159,000           | 741,598                | 0                                            | 741,598                            | 30.00%                  | 29,971,587                      | 20.619                                                          |  |
| 226               | Meade        | Meade                                                                                              | 155,104           | 1,138,479              | 0                                            | 1,138,479                          | 33.00%                  | 58,629,148                      | 14.711                                                          |  |
| 444               | Rice         | Little River                                                                                       | 152,540           | 911,216                | 0                                            | 911,216                            | 30.00%                  | 47,973,963                      | 15.828                                                          |  |
| 215               | Kearny       | Lakin                                                                                              | 149,779           | 1,622,083              | 0                                            | 1,622,083                          | 30.00%                  | 88,743,947                      | 15.232                                                          |  |
| 452               | Stanton      | Stanton County                                                                                     | 147,006           | 1,212,863              | 0                                            | 1,212,863                          | 30.00%                  | 63,241,920                      | 15.982                                                          |  |
| 300               | Comanche     | Comanche County                                                                                    | 145,549           | 936,283                | 0                                            | 936,283                            | 30.00%                  | 45,556,826                      | 17.127                                                          |  |
| 107               | Jewell       | Rock Hills                                                                                         | 145,396           | 700,000                | 21,459                                       | 678,541                            | 23.80%                  | 39,838,632                      | 17.891                                                          |  |
| 310               | Reno         | Fairfield                                                                                          | 142,713           | 930,708                | 0                                            | 930,708                            | 30.00%                  | 40,958,759                      | 18.936                                                          |  |
| 294               | Decatur      | Oberlin                                                                                            | 142,447           | 904,293                | 49,926                                       | 854,367                            | 30.00%                  | 44,301,134                      | 16.071                                                          |  |
| 422               | Kiowa        | Kiowa County                                                                                       | 141,092           | 711,197                | 0                                            | 711,197                            | 30.00%                  | 60,274,710                      | 9.833                                                           |  |
| 303               | Ness         | Ness City                                                                                          | 140,609           | 771,787                | 0                                            | 771,787                            | 30.00%                  | 39,525,131                      | 16.272                                                          |  |
| 227               | Hodgeman     | Hodgeman County Schools                                                                            | 137,764           | 820,208                | 0                                            | 820,208                            | 30.00%                  | 39,469,464                      | 17.317                                                          |  |
| 254               | Barber       | Barber County North                                                                                | 137,349           | 1,207,674              | 0                                            | 1,207,674                          | 30.00%                  | 60,776,776                      | 16.559                                                          |  |
| 284               | Chase        | Chase County                                                                                       | 137,285           | 1,015,472              | 4,647                                        | 1,010,825                          | 30.00%                  | 46,882,742                      | 17.967                                                          |  |
| 363               | Finney       | Holcomb                                                                                            | 135,578           | 2,150,000              | 0                                            | 2,150,000                          | 29.14%                  | 133,856,221                     | 13.780                                                          |  |
| 274               | Logan        | Oakley                                                                                             | 132,252           | 1,021,941              | 0                                            | 1,021,941                          | 30.00%                  | 51,287,176                      | 16.605                                                          |  |
| 459               | Ford         | Bucklin                                                                                            | 126,667           | 670,000                | 0                                            | 670,000                            | 28.87%                  | 28,094,660                      | 20.651                                                          |  |
| 361               | Harper       | Anthony-Harper                                                                                     | 125,547           | 2,254,448              | 80,374                                       | 2,174,074                          | 29.20%                  | 102,383,192                     | 18.180                                                          |  |
| 314               | Thomas       | Brewster                                                                                           | 125,348           | 344,544                | 0                                            | 344,544                            | 27.00%                  | 15,731,124                      | 20.280                                                          |  |
| 299               | Lincoln      | Sylvan Grove                                                                                       | 124,522           | 553,819                | 72,558                                       | 481,261                            | 23.13%                  | 28,490,557                      | 18.258                                                          |  |
| 401               | Rice         | Chase-Raymond                                                                                      | 124,321           | 579,066                | 0                                            | 579,066                            | 30.00%                  | 20,139,991                      | 23.960                                                          |  |
| 200               | Greeley      | Greeley County Schools                                                                             | 123,709           | 737,264                | 0                                            | 737,264                            | 30.00%                  | 30,308,786                      | 20.271                                                          |  |
| 229               | Johnson      | Blue Valley                                                                                        | 122,353           | 48,519,957             | 2,407,372                                    | 46,112,585                         | 33.00%                  | 2,640,516,177                   | 13.230                                                          |  |
| 281               | Graham       | Graham County                                                                                      | 121,334           | 1,005,053              | 0                                            | 1,005,053                          | 30.00%                  | 43,656,038                      | 19.185                                                          |  |
| 256               | Allen        | Marmaton Valley                                                                                    | 121,164           | 848,640                | 400,146                                      | 448,494                            | 29.29%                  | 33,501,822                      | 11.426                                                          |  |
| 115               | Nemaha       | Nemaha Central                                                                                     | 121,009           | 1,115,000              | 15,619                                       | 1,099,381                          | 23.76%                  | 69,640,419                      | 16.610                                                          |  |
| 208               | Trego        | Wakeeney                                                                                           | 119,362           | 1,002,148              | 0                                            | 1,002,148                          | 30.00%                  | 43,865,669                      | 19.038                                                          |  |
| 210               | Stevens      | Hugoton Public Schools                                                                             | 119,232           | 2,554,725              | 0                                            | 2,554,725                          | 30.00%                  | 124,287,920                     | 17.129                                                          |  |

| Highlights added: |                     | 2016-17 Est.: Data from Edward F. Penner, Research Analyst, Kansas Legislative Research Department |                   |                        |                                              |                                    |                         |                                 |                                                                 |
|-------------------|---------------------|----------------------------------------------------------------------------------------------------|-------------------|------------------------|----------------------------------------------|------------------------------------|-------------------------|---------------------------------|-----------------------------------------------------------------|
|                   | Wealthiest 20%      |                                                                                                    |                   |                        |                                              |                                    |                         |                                 |                                                                 |
|                   | Next Wealthiest 20% |                                                                                                    |                   |                        |                                              |                                    |                         |                                 |                                                                 |
|                   | Middle 20%          |                                                                                                    |                   |                        |                                              |                                    |                         |                                 |                                                                 |
|                   | Next Poorest 20%    |                                                                                                    |                   |                        |                                              |                                    |                         |                                 |                                                                 |
|                   | Poorest 20%         |                                                                                                    |                   |                        |                                              |                                    |                         |                                 |                                                                 |
| USD#              | County Name         | USD Name                                                                                           | Est. 2015-16 AVPP | Est. 2016-17 Legal LOB | Est. 2016-17 LOB State Aid and Hold Harmless | Est. 2016-17 LOB Non-State Portion | Est. 2016-17 LOB % Used | Est. 2015-16 Assessed Valuation | Mills Required to Generate Non-State Portion of 25% Adopted LOB |
| 220               | Clark               | Ashland                                                                                            | 119,021           | 606,082                | 0                                            | 606,082                            | 30.00%                  | 22,840,124                      | 22.113                                                          |
| 423               | McPherson           | Moundridge                                                                                         | 117,967           | 1,153,795              | 121,534                                      | 1,032,261                          | 33.00%                  | 45,499,972                      | 17.187                                                          |
| 390               | Greenwood           | Hamilton                                                                                           | 117,537           | 288,957                | 7,136                                        | 281,821                            | 25.34%                  | 8,991,591                       | 30.922                                                          |
| 225               | Meade               | Fowler                                                                                             | 116,693           | 577,905                | 89,000                                       | 488,905                            | 33.00%                  | 15,520,024                      | 23.865                                                          |
| 512               | Johnson             | Shawnee Mission Pub Sch                                                                            | 116,688           | 59,788,008             | 3,040,285                                    | 56,747,723                         | 33.00%                  | 3,088,036,574                   | 13.922                                                          |
| 364               | Marshall            | Marysville                                                                                         | 116,542           | 1,803,805              | 173,754                                      | 1,630,051                          | 30.00%                  | 80,822,034                      | 16.807                                                          |
| 283               | Elk                 | Elk Valley                                                                                         | 116,033           | 530,290                | 156,179                                      | 374,111                            | 27.77%                  | 13,169,731                      | 25.573                                                          |
| 223               | Washington          | Barnes                                                                                             | 115,092           | 1,011,921              | 175,837                                      | 836,084                            | 30.00%                  | 39,983,086                      | 17.426                                                          |
| 412               | Sheridan            | Hoxie Community Schools                                                                            | 112,214           | 887,978                | 64,249                                       | 823,729                            | 30.00%                  | 39,869,624                      | 17.217                                                          |
| 245               | Coffey              | LeRoy-Gridley                                                                                      | 111,671           | 695,103                | 0                                            | 695,103                            | 30.00%                  | 23,060,009                      | 25.119                                                          |
| 415               | Brown               | Hiawatha                                                                                           | 111,595           | 2,143,811              | 197,162                                      | 1,946,649                          | 30.00%                  | 95,078,551                      | 17.062                                                          |
| 467               | Wichita             | Leoti                                                                                              | 110,091           | 1,141,740              | 157,678                                      | 984,062                            | 30.00%                  | 42,550,262                      | 19.273                                                          |
| 242               | Wallace             | Weskan                                                                                             | 109,747           | 357,775                | 17,107                                       | 340,668                            | 33.00%                  | 10,151,601                      | 25.423                                                          |
| 403               | Rush                | Otis-Bison                                                                                         | 109,345           | 685,444                | 0                                            | 685,444                            | 29.10%                  | 25,378,961                      | 23.203                                                          |
| 384               | Riley               | Blue Valley                                                                                        | 109,342           | 671,635                | 62,896                                       | 608,739                            | 33.00%                  | 19,922,028                      | 23.149                                                          |
| 346               | Linn                | Jayhawk                                                                                            | 107,790           | 1,534,596              | 688,042                                      | 846,554                            | 30.00%                  | 58,411,315                      | 12.077                                                          |
| 334               | Cloud               | Southern Cloud                                                                                     | 107,473           | 713,212                | 119,683                                      | 593,529                            | 30.00%                  | 22,676,784                      | 21.811                                                          |
| 483               | Seward              | Kismet-Plains                                                                                      | 105,311           | 1,379,609              | 0                                            | 1,379,609                          | 18.28%                  | 71,835,477                      | 26.265                                                          |
| 481               | Dickinson           | Rural Vista                                                                                        | 105,168           | 921,368                | 141,353                                      | 780,015                            | 30.00%                  | 31,445,327                      | 20.671                                                          |
| 496               | Pawnee              | Pawnee Heights                                                                                     | 104,657           | 442,999                | 85,280                                       | 357,719                            | 33.00%                  | 16,169,536                      | 16.760                                                          |
| 271               | Rooks               | Stockton                                                                                           | 103,838           | 834,528                | 80,629                                       | 753,899                            | 30.00%                  | 31,307,273                      | 20.067                                                          |
| 383               | Riley               | Manhattan-Ogden                                                                                    | 103,423           | 13,254,291             | 1,536,205                                    | 11,718,086                         | 32.73%                  | 618,119,499                     | 14.480                                                          |
| 214               | Grant               | Ulysses                                                                                            | 103,359           | 3,649,066              | 0                                            | 3,649,066                          | 30.00%                  | 175,544,326                     | 17.323                                                          |
| 489               | Ellis               | Hays                                                                                               | 102,856           | 5,850,530              | 317,906                                      | 5,532,624                          | 30.00%                  | 299,712,637                     | 15.383                                                          |
| 432               | Ellis               | Victoria                                                                                           | 102,591           | 739,614                | 0                                            | 739,614                            | 30.00%                  | 29,392,245                      | 20.970                                                          |
| 297               | Cheyenne            | St Francis Comm Sch                                                                                | 101,313           | 749,559                | 92,022                                       | 657,537                            | 30.00%                  | 27,354,453                      | 20.031                                                          |
| 350               | Stafford            | St John-Hudson                                                                                     | 101,255           | 981,774                | 0                                            | 981,774                            | 31.00%                  | 33,565,922                      | 23.588                                                          |
| 270               | Rooks               | Plainville                                                                                         | 101,127           | 962,024                | 0                                            | 962,024                            | 30.00%                  | 33,857,433                      | 23.678                                                          |
| 306               | Saline              | Southeast Of Saline                                                                                | 100,131           | 1,717,612              | 255,415                                      | 1,462,197                          | 30.00%                  | 67,137,784                      | 18.149                                                          |
| 326               | Phillips            | Logan                                                                                              | 99,610            | 565,637                | 46,844                                       | 518,793                            | 30.00%                  | 14,443,385                      | 29.933                                                          |
| 272               | Mitchell            | Waconda                                                                                            | 99,495            | 868,923                | 197,983                                      | 670,940                            | 30.00%                  | 29,102,289                      | 19.212                                                          |
| 378               | Marion              | Peabody-Burns                                                                                      | 98,757            | 906,437                | 125,290                                      | 781,147                            | 33.00%                  | 24,244,856                      | 24.408                                                          |
| 219               | Clark               | Minneola                                                                                           | 98,739            | 722,119                | 84,689                                       | 637,430                            | 30.00%                  | 23,075,367                      | 23.020                                                          |
| 109               | Republic            | Republic County                                                                                    | 98,407            | 1,280,000              | 241,846                                      | 1,038,154                          | 29.48%                  | 45,857,619                      | 19.198                                                          |
| 298               | Lincoln             | Lincoln                                                                                            | 97,036            | 996,229                | 347,868                                      | 648,361                            | 30.00%                  | 33,671,619                      | 16.046                                                          |
| 108               | Washington          | Washington Co. Schools                                                                             | 96,615            | 1,006,913              | 182,384                                      | 824,529                            | 30.00%                  | 32,559,264                      | 21.103                                                          |
| 105               | Rawlins             | Rawlins County                                                                                     | 96,406            | 923,233                | 232,180                                      | 691,053                            | 30.00%                  | 32,633,331                      | 17.647                                                          |
| 377               | Atchison            | Atchison Co Comm Schools                                                                           | 96,266            | 1,687,938              | 464,096                                      | 1,223,842                          | 30.00%                  | 53,610,336                      | 19.024                                                          |
| 466               | Scott               | Scott County                                                                                       | 95,612            | 2,096,672              | 176,112                                      | 1,920,560                          | 30.00%                  | 91,166,231                      | 17.555                                                          |
| 329               | Wabaunsee           | Mill Creek Valley                                                                                  | 94,772            | 1,269,535              | 332,258                                      | 937,277                            | 30.00%                  | 40,031,825                      | 19.511                                                          |
| 359               | Sumner              | Argonia Public Schools                                                                             | 94,743            | 510,140                | 94,331                                       | 415,809                            | 28.01%                  | 14,874,629                      | 24.950                                                          |
| 375               | Butler              | Circle                                                                                             | 93,802            | 3,556,907              | 399,472                                      | 3,157,435                          | 30.00%                  | 180,222,243                     | 14.600                                                          |
| 224               | Washington          | Clifton-Clyde                                                                                      | 93,794            | 786,388                | 166,479                                      | 619,909                            | 27.55%                  | 29,170,046                      | 19.285                                                          |
| 477               | Gray                | Ingalls                                                                                            | 92,279            | 674,060                | 40,444                                       | 633,616                            | 30.00%                  | 21,316,495                      | 24.770                                                          |
| 395               | Rush                | LaCrosse                                                                                           | 92,239            | 790,000                | 130,758                                      | 659,242                            | 28.25%                  | 26,011,454                      | 22.429                                                          |
| 315               | Thomas              | Colby Public Schools                                                                               | 91,421            | 2,176,376              | 565,495                                      | 1,610,881                          | 30.00%                  | 79,874,175                      | 16.806                                                          |
| 110               | Phillips            | Thunder Ridge Schools                                                                              | 91,063            | 767,887                | 257,566                                      | 510,321                            | 30.00%                  | 19,624,117                      | 21.671                                                          |
| 419               | McPherson           | Canton-Galva                                                                                       | 91,009            | 1,151,022              | 254,817                                      | 896,205                            | 33.00%                  | 32,890,765                      | 20.642                                                          |
| 479               | Anderson            | Crest                                                                                              | 90,242            | 534,000                | 147,541                                      | 386,459                            | 23.69%                  | 17,461,865                      | 23.355                                                          |
| 426               | Republic            | Pike Valley                                                                                        | 83,943            | 686,149                | 198,359                                      | 487,790                            | 30.00%                  | 19,022,992                      | 21.368                                                          |
| 497               | Douglas             | Lawrence                                                                                           | 89,908            | 23,297,182             | 3,584,870                                    | 19,712,312                         | 33.00%                  | 1,037,937,412                   | 14.388                                                          |
| 448               | McPherson           | Inman                                                                                              | 89,876            | 1,196,840              | 292,137                                      | 904,703                            | 33.00%                  | 37,550,137                      | 18.252                                                          |
| 206               | Butler              | Remington-Whitewater                                                                               | 89,627            | 1,338,988              | 298,772                                      | 1,040,216                          | 30.00%                  | 46,086,238                      | 18.809                                                          |
| 418               | McPherson           | McPherson                                                                                          | 89,134            | 5,028,614              | 993,309                                      | 4,035,305                          | 33.00%                  | 205,756,667                     | 14.858                                                          |

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|-------------------|--------------|----------------------------------------------------------------------------------------------------|-------------------|------------------------|----------------------------------------------|------------------------------------|-------------------------|---------------------------------|-----------------------------------------------------------------|
|                   |              | Wealthiest 20%                                                                                     |                   |                        |                                              |                                    |                         |                                 |                                                                 |
|                   |              | Next Wealthiest 20%                                                                                |                   |                        |                                              |                                    |                         |                                 |                                                                 |
|                   |              | Middle 20%                                                                                         |                   |                        |                                              |                                    |                         |                                 |                                                                 |
|                   |              | Next Poorest 20%                                                                                   |                   |                        |                                              |                                    |                         |                                 |                                                                 |
|                   |              | Poorest 20%                                                                                        |                   |                        |                                              |                                    |                         |                                 |                                                                 |
| USD#              | County Name  | USD Name                                                                                           | Est. 2015-16 AVPP | Est. 2016-17 Legal LOB | Est. 2016-17 LOB State Aid and Hold Harmless | Est. 2016-17 LOB Non-State Portion | Est. 2016-17 LOB % Used | Est. 2015-16 Assessed Valuation | Mills Required to Generate Non-State Portion of 25% Adopted LOB |
| 392               | Osborne      | Osborne County                                                                                     | 88,818            | 845,508                | 215,487                                      | 630,021                            | 30.00%                  | 24,300,516                      | 21.605                                                          |
| 237               | Smith        | Smith Center                                                                                       | 83,030            | 1,211,171              | 383,775                                      | 827,396                            | 33.00%                  | 32,527,145                      | 19.271                                                          |
| 490               | Butler       | El Dorado                                                                                          | 86,768            | 4,168,515              | 690,765                                      | 3,477,750                          | 30.00%                  | 163,787,450                     | 17.694                                                          |
| 349               | Stafford     | Stafford                                                                                           | 86,178            | 740,990                | 228,032                                      | 512,958                            | 30.00%                  | 20,975,841                      | 20.379                                                          |
| 203               | Wyandotte    | Piper-Kansas City                                                                                  | 86,045            | 3,726,052              | 554,124                                      | 3,171,928                          | 31.00%                  | 168,905,433                     | 15.145                                                          |
| 352               | Sherman      | Goodland                                                                                           | 85,975            | 2,408,048              | 880,291                                      | 1,527,757                          | 30.00%                  | 76,947,964                      | 16.545                                                          |
| 407               | Russell      | Russell County                                                                                     | 85,774            | 2,111,500              | 274,495                                      | 1,837,005                          | 33.00%                  | 67,975,671                      | 20.473                                                          |
| 212               | Norton       | Northern Valley                                                                                    | 85,335            | 585,990                | 151,243                                      | 434,747                            | 30.00%                  | 13,909,673                      | 26.046                                                          |
| 113               | Nemaha       | Prairie Hills                                                                                      | 85,202            | 2,488,805              | 633,728                                      | 1,855,077                          | 30.00%                  | 94,122,352                      | 16.424                                                          |
| 494               | Hamilton     | Syracuse                                                                                           | 84,730            | 1,423,018              | 199,223                                      | 1,223,795                          | 30.00%                  | 42,619,158                      | 23.929                                                          |
| 371               | Gray         | Montezuma                                                                                          | 83,521            | 691,455                | 195,210                                      | 496,245                            | 30.00%                  | 20,980,557                      | 19.711                                                          |
| 511               | Harper       | Attica                                                                                             | 82,909            | 481,387                | 72,208                                       | 409,179                            | 30.00%                  | 12,560,747                      | 27.147                                                          |
| 417               | Morris       | Morris County                                                                                      | 82,802            | 1,782,072              | 393,249                                      | 1,388,823                          | 30.00%                  | 59,302,910                      | 19.516                                                          |
| 316               | Thomas       | Golden Plains                                                                                      | 82,254            | 661,429                | 268,160                                      | 393,269                            | 30.00%                  | 15,019,520                      | 21.820                                                          |
| 343               | Jefferson    | Perry Public Schools                                                                               | 80,985            | 2,024,282              | 609,606                                      | 1,414,676                          | 30.00%                  | 60,131,598                      | 19.605                                                          |
| 393               | Dickinson    | Solomon                                                                                            | 80,712            | 875,358                | 280,874                                      | 594,484                            | 30.00%                  | 24,423,551                      | 20.284                                                          |
| 438               | Pratt        | Skyline Schools                                                                                    | 80,630            | 1,080,330              | 344,530                                      | 735,800                            | 31.00%                  | 31,808,521                      | 18.655                                                          |
| 347               | Edwards      | Kinsley-Offerle                                                                                    | 80,449            | 1,032,998              | 259,746                                      | 773,252                            | 30.00%                  | 26,105,839                      | 24.683                                                          |
| 312               | Reno         | Haven Public Schools                                                                               | 79,989            | 2,248,779              | 722,005                                      | 1,526,774                          | 31.00%                  | 68,790,832                      | 17.899                                                          |
| 382               | Pratt        | Pratt                                                                                              | 79,423            | 2,610,764              | 760,562                                      | 1,850,202                          | 30.00%                  | 91,327,973                      | 16.882                                                          |
| 330               | Wabaunsee    | Mission Valley                                                                                     | 78,574            | 1,364,541              | 357,291                                      | 1,007,250                          | 30.00%                  | 36,317,099                      | 23.112                                                          |
| 445               | Montgomery   | Coffeyville                                                                                        | 78,091            | 3,946,454              | 1,123,761                                    | 2,822,693                          | 30.00%                  | 129,171,054                     | 18.210                                                          |
| 437               | Shawnee      | Auburn Washburn                                                                                    | 76,943            | 11,614,736             | 2,439,095                                    | 9,175,641                          | 30.00%                  | 462,320,700                     | 16.539                                                          |
| 293               | Gove         | Quinter Public Schools                                                                             | 76,257            | 860,964                | 189,412                                      | 671,552                            | 31.00%                  | 20,741,785                      | 26.110                                                          |
| 327               | Ellsworth    | Ellsworth                                                                                          | 75,556            | 1,481,000              | 496,567                                      | 984,433                            | 29.99%                  | 45,529,993                      | 18.024                                                          |
| 273               | Mitchell     | Beloit                                                                                             | 75,519            | 1,868,516              | 556,168                                      | 1,312,348                          | 30.00%                  | 57,960,772                      | 18.868                                                          |
| 252               | Lyon         | Southern Lyon County                                                                               | 75,366            | 1,350,252              | 393,908                                      | 956,344                            | 30.00%                  | 37,306,362                      | 21.362                                                          |
| 102               | Gray         | Cimmaron-Ensign                                                                                    | 75,341            | 1,425,000              | 594,514                                      | 830,486                            | 25.58%                  | 47,050,552                      | 17.251                                                          |
| 360               | Sumner       | Caldwell                                                                                           | 75,182            | 772,000                | 310,614                                      | 461,386                            | 31.60%                  | 17,592,634                      | 20.748                                                          |
| 492               | Butler       | Flinthills                                                                                         | 75,149            | 759,020                | 339,322                                      | 419,698                            | 30.00%                  | 18,967,534                      | 18.439                                                          |
| 456               | Osage        | Marais Des Cygnes Valley                                                                           | 74,406            | 670,000                | 316,679                                      | 353,321                            | 23.72%                  | 17,463,039                      | 21.324                                                          |
| 311               | Reno         | Pretty Prairie                                                                                     | 74,372            | 765,242                | 334,982                                      | 430,260                            | 30.00%                  | 18,704,514                      | 19.169                                                          |
| 355               | Barton       | Ellinwood Public Schools                                                                           | 73,951            | 1,091,193              | 261,886                                      | 829,307                            | 30.00%                  | 31,310,781                      | 22.072                                                          |
| 322               | Pottawatomie | Onaga-Havensville-Wheaton                                                                          | 73,921            | 840,540                | 315,654                                      | 524,886                            | 30.00%                  | 21,400,205                      | 20.439                                                          |
| 388               | Ellis        | Ellis                                                                                              | 72,744            | 846,000                | 219,960                                      | 626,040                            | 25.11%                  | 30,436,057                      | 20.479                                                          |
| 381               | Ford         | Spearville                                                                                         | 72,674            | 884,315                | 349,928                                      | 534,387                            | 30.00%                  | 24,891,009                      | 17.891                                                          |
| 473               | Dickinson    | Chapman                                                                                            | 72,654            | 2,475,710              | 887,738                                      | 1,587,972                          | 30.00%                  | 75,247,497                      | 17.586                                                          |
| 386               | Greenwood    | Madison-Virgil                                                                                     | 72,098            | 664,000                | 249,137                                      | 414,863                            | 27.19%                  | 16,005,765                      | 23.832                                                          |
| 287               | Franklin     | West Franklin                                                                                      | 71,778            | 1,694,000              | 548,262                                      | 1,145,738                          | 30.00%                  | 40,662,285                      | 23.481                                                          |
| 365               | Anderson     | Garnett                                                                                            | 71,318            | 2,484,409              | 1,018,577                                    | 1,465,832                          | 30.00%                  | 70,461,856                      | 17.336                                                          |
| 313               | Reno         | Buhler                                                                                             | 71,283            | 4,617,490              | 1,340,200                                    | 3,277,290                          | 30.00%                  | 155,775,364                     | 17.532                                                          |
| 436               | Montgomery   | Caney Valley                                                                                       | 69,164            | 1,653,300              | 696,930                                      | 956,370                            | 26.88%                  | 51,596,489                      | 17.239                                                          |
| 380               | Marshall     | Vermillion                                                                                         | 69,136            | 1,314,991              | 611,189                                      | 703,802                            | 30.00%                  | 36,642,139                      | 16.006                                                          |
| 243               | Coffey       | Lebo-Waverly                                                                                       | 68,941            | 1,280,739              | 633,023                                      | 647,716                            | 30.00%                  | 28,590,014                      | 18.879                                                          |
| 378               | Riley        | Riley County                                                                                       | 68,918            | 1,679,444              | 734,042                                      | 945,402                            | 30.00%                  | 46,133,671                      | 17.077                                                          |
| 233               | Johnson      | Olathe                                                                                             | 68,845            | 64,120,804             | 27,613,377                                   | 36,507,427                         | 33.00%                  | 1,916,552,130                   | 14.431                                                          |
| 410               | Marion       | Durham-Hillsboro-Lehigh                                                                            | 68,806            | 1,564,426              | 596,955                                      | 967,471                            | 31.84%                  | 36,487,766                      | 20.819                                                          |
| 205               | Butler       | Bluestem                                                                                           | 68,551            | 1,444,620              | 433,386                                      | 1,011,234                          | 30.00%                  | 33,315,838                      | 25.294                                                          |
| 331               | Kingman      | Kingman - Norwich                                                                                  | 67,968            | 2,349,718              | 704,915                                      | 1,644,803                          | 30.00%                  | 63,311,888                      | 21.649                                                          |
| 429               | Doniphan     | Troy Public Schools                                                                                | 67,952            | 846,088                | 376,940                                      | 469,148                            | 30.00%                  | 22,152,217                      | 17.649                                                          |
| 368               | Miami        | Paola                                                                                              | 67,728            | 4,307,408              | 1,335,296                                    | 2,972,112                          | 33.00%                  | 131,128,041                     | 17.171                                                          |
| 416               | Miami        | Louisburg                                                                                          | 67,548            | 3,528,496              | 1,116,958                                    | 2,411,538                          | 33.00%                  | 113,035,270                     | 16.162                                                          |
| 366               | Woodson      | Woodson                                                                                            | 67,527            | 1,261,137              | 422,115                                      | 839,022                            | 30.00%                  | 29,205,362                      | 23.940                                                          |
| 211               | Norton       | Norton Community Schools                                                                           | 67,480            | 1,759,037              | 762,741                                      | 996,296                            | 30.00%                  | 45,731,095                      | 18.155                                                          |

| Highlights added: |                     | 2016-17 Est.: Data from Edward F. Penner, Research Analyst, Kansas Legislative Research Department |                   |                        |                                              |                                    |                         |                                 |                                                                 |
|-------------------|---------------------|----------------------------------------------------------------------------------------------------|-------------------|------------------------|----------------------------------------------|------------------------------------|-------------------------|---------------------------------|-----------------------------------------------------------------|
|                   | Wealthiest 20%      |                                                                                                    |                   |                        |                                              |                                    |                         |                                 |                                                                 |
|                   | Next Wealthiest 20% |                                                                                                    |                   |                        |                                              |                                    |                         |                                 |                                                                 |
|                   | Middle 20%          |                                                                                                    |                   |                        |                                              |                                    |                         |                                 |                                                                 |
|                   | Next Poorest 20%    |                                                                                                    |                   |                        |                                              |                                    |                         |                                 |                                                                 |
|                   | Poorest 20%         |                                                                                                    |                   |                        |                                              |                                    |                         |                                 |                                                                 |
| USD#              | County Name         | USD Name                                                                                           | Est. 2015-16 AVPP | Est. 2016-17 Legal LOB | Est. 2016-17 LOB State Aid and Hold Harmless | Est. 2016-17 LOB Non-State Portion | Est. 2016-17 LOB % Used | Est. 2015-16 Assessed Valuation | Mills Required to Generate Non-State Portion of 25% Adopted LOB |
| 463               | Cowley              | Udall                                                                                              | 67,453            | 928,029                | 479,440                                      | 448,589                            | 30.00%                  | 22,374,302                      | 16.708                                                          |
| 101               | Neosho              | Erie-Galesburg                                                                                     | 67,451            | 1,539,410              | 599,838                                      | 939,572                            | 30.00%                  | 34,635,897                      | 22.606                                                          |
| 369               | Harvey              | Burrton                                                                                            | 67,287            | 696,502                | 215,916                                      | 480,586                            | 30.00%                  | 16,249,802                      | 24.646                                                          |
| 342               | Jefferson           | McLouth                                                                                            | 67,205            | 1,340,050              | 587,345                                      | 752,705                            | 30.00%                  | 30,578,224                      | 20.513                                                          |
| 493               | Cherokee            | Columbus                                                                                           | 67,067            | 2,496,158              | 1,126,303                                    | 1,369,855                          | 30.00%                  | 62,439,109                      | 18.283                                                          |
| 400               | McPherson           | Smoky Valley                                                                                       | 66,402            | 2,331,628              | 885,256                                      | 1,446,372                          | 33.00%                  | 67,976,092                      | 16.119                                                          |
| 263               | Sedgwick            | Mulvane                                                                                            | 66,251            | 3,411,536              | 1,091,692                                    | 2,319,844                          | 30.00%                  | 113,786,303                     | 16.990                                                          |
| 495               | Pawnee              | Ft Larned                                                                                          | 65,879            | 2,307,743              | 1,202,291                                    | 1,105,452                          | 30.00%                  | 56,392,772                      | 16.336                                                          |
| 289               | Franklin            | Wellsville                                                                                         | 65,474            | 1,833,608              | 739,953                                      | 1,093,655                          | 30.00%                  | 49,302,033                      | 18.486                                                          |
| 232               | Johnson             | De Soto                                                                                            | 65,312            | 13,812,173             | 6,085,502                                    | 7,726,671                          | 33.00%                  | 439,232,561                     | 13.327                                                          |
| 484               | Wilson              | Fredonia                                                                                           | 64,756            | 1,719,460              | 704,902                                      | 1,014,558                          | 30.00%                  | 42,149,674                      | 20.059                                                          |
| 309               | Reno                | Nickerson                                                                                          | 64,705            | 2,769,732              | 1,160,232                                    | 1,609,500                          | 30.00%                  | 70,010,879                      | 19.158                                                          |
| 258               | Allen               | Humboldt                                                                                           | 64,672            | 1,515,110              | 941,472                                      | 573,638                            | 30.00%                  | 54,868,088                      | 8.712                                                           |
| 408               | Marion              | Marion-Florence                                                                                    | 64,526            | 1,349,977              | 593,090                                      | 756,887                            | 30.00%                  | 32,392,084                      | 19.472                                                          |
| 204               | Wyandotte           | Bonner Springs                                                                                     | 64,234            | 5,426,138              | 1,991,713                                    | 3,434,425                          | 30.00%                  | 169,352,303                     | 16.900                                                          |
| 345               | Shawnee             | Seaman                                                                                             | 63,488            | 7,475,889              | 2,975,944                                    | 4,499,945                          | 30.00%                  | 232,017,269                     | 16.162                                                          |
| 267               | Sedgwick            | Renwick                                                                                            | 63,037            | 3,900,441              | 1,697,427                                    | 2,203,014                          | 33.00%                  | 115,169,504                     | 14.491                                                          |
| 305               | Saline              | Salina                                                                                             | 62,933            | 15,002,490             | 5,938,937                                    | 9,063,553                          | 30.00%                  | 438,980,058                     | 17.206                                                          |
| 379               | Clay                | Clay Center                                                                                        | 62,760            | 2,880,460              | 1,485,316                                    | 1,395,144                          | 30.00%                  | 83,125,031                      | 13.986                                                          |
| 239               | Ottawa              | North Ottawa County                                                                                | 62,464            | 1,698,503              | 863,937                                      | 834,566                            | 33.00%                  | 37,628,310                      | 16.802                                                          |
| 247               | Crawford            | Cherokee                                                                                           | 61,955            | 1,684,619              | 960,275                                      | 724,344                            | 30.00%                  | 31,757,990                      | 19.007                                                          |
| 260               | Sedgwick            | Derby                                                                                              | 59,902            | 12,767,588             | 4,851,683                                    | 7,915,905                          | 30.00%                  | 388,230,280                     | 16.991                                                          |
| 449               | Leavenworth         | Easton                                                                                             | 59,487            | 1,687,280              | 865,562                                      | 821,718                            | 30.00%                  | 35,662,223                      | 19.201                                                          |
| 282               | Elk                 | West Elk                                                                                           | 59,352            | 1,034,400              | 418,890                                      | 615,510                            | 30.00%                  | 20,060,833                      | 25.568                                                          |
| 446               | Montgomery          | Independence                                                                                       | 59,303            | 4,108,647              | 2,159,110                                    | 1,949,537                          | 30.00%                  | 114,454,227                     | 14.194                                                          |
| 348               | Douglas             | Baldwin City                                                                                       | 59,301            | 2,824,943              | 1,239,810                                    | 1,585,133                          | 30.00%                  | 77,874,133                      | 16.963                                                          |
| 240               | Ottawa              | Twin Valley                                                                                        | 58,374            | 1,632,260              | 881,513                                      | 750,747                            | 33.00%                  | 33,489,048                      | 16.983                                                          |
| 440               | Harvey              | Halstead                                                                                           | 58,030            | 1,883,765              | 1,020,498                                    | 863,267                            | 30.00%                  | 42,332,866                      | 16.994                                                          |
| 450               | Shawnee             | Shawnee Heights                                                                                    | 57,284            | 6,967,765              | 3,146,001                                    | 3,821,764                          | 30.00%                  | 197,228,101                     | 16.148                                                          |
| 460               | Harvey              | Hesston                                                                                            | 56,985            | 1,954,110              | 1,025,613                                    | 928,497                            | 33.00%                  | 44,111,760                      | 15.946                                                          |
| 458               | Leavenworth         | Basehor-Linwood                                                                                    | 56,289            | 3,882,569              | 1,726,559                                    | 2,156,010                          | 30.00%                  | 133,518,430                     | 13.456                                                          |
| 307               | Saline              | Ell-Saline                                                                                         | 56,112            | 1,233,338              | 737,046                                      | 496,292                            | 30.00%                  | 25,166,441                      | 16.434                                                          |
| 266               | Sedgwick            | Maize                                                                                              | 55,720            | 12,502,460             | 5,912,742                                    | 6,589,718                          | 30.00%                  | 383,523,296                     | 14.318                                                          |
| 320               | Pottawatomie        | Wamego                                                                                             | 55,139            | 3,002,851              | 1,556,934                                    | 1,445,917                          | 30.00%                  | 81,059,447                      | 14.865                                                          |
| 259               | Sedgwick            | Wichita                                                                                            | 54,828            | 111,369,465            | 50,539,456                                   | 60,830,009                         | 30.00%                  | 2,598,936,432                   | 19.505                                                          |
| 498               | Marshall            | Valley Heights                                                                                     | 54,538            | 1,173,503              | 653,105                                      | 520,398                            | 30.00%                  | 20,451,902                      | 21.204                                                          |
| 335               | Jackson             | North Jackson                                                                                      | 53,901            | 1,035,405              | 612,681                                      | 422,724                            | 30.00%                  | 19,485,128                      | 18.079                                                          |
| 431               | Barton              | Hoisington                                                                                         | 53,764            | 1,743,769              | 784,696                                      | 959,073                            | 30.00%                  | 37,790,427                      | 21.149                                                          |
| 430               | Brown               | South Brown County                                                                                 | 53,738            | 1,680,979              | 969,192                                      | 711,787                            | 30.00%                  | 29,448,597                      | 20.142                                                          |
| 376               | Rice                | Sterling                                                                                           | 53,609            | 1,337,550              | 679,283                                      | 658,267                            | 30.00%                  | 27,394,382                      | 20.024                                                          |
| 389               | Greenwood           | Eureka                                                                                             | 53,562            | 1,724,538              | 949,206                                      | 775,332                            | 30.00%                  | 32,485,244                      | 19.889                                                          |
| 411               | Marion              | Goessel                                                                                            | 53,302            | 815,000                | 443,137                                      | 371,863                            | 31.14%                  | 14,178,210                      | 21.056                                                          |
| 323               | Pottawatomie        | Rock Creek                                                                                         | 53,279            | 1,999,750              | 1,064,380                                    | 935,370                            | 27.11%                  | 50,300,973                      | 17.148                                                          |
| 333               | Cloud               | Concordia                                                                                          | 53,222            | 2,393,007              | 1,271,446                                    | 1,121,561                          | 30.00%                  | 53,631,501                      | 17.427                                                          |
| 264               | Sedgwick            | Clearwater                                                                                         | 52,695            | 2,471,795              | 1,231,790                                    | 1,240,005                          | 30.00%                  | 59,571,619                      | 17.346                                                          |
| 385               | Butler              | Andover                                                                                            | 52,551            | 9,253,425              | 5,035,169                                    | 4,218,256                          | 31.00%                  | 296,088,314                     | 11.489                                                          |
| 114               | Doniphan            | Riverside                                                                                          | 52,399            | 1,747,132              | 803,681                                      | 943,451                            | 30.00%                  | 33,525,132                      | 23.451                                                          |
| 471               | Cowley              | Dexter                                                                                             | 52,134            | 425,000                | 209,953                                      | 215,047                            | 25.75%                  | 7,376,965                       | 28.302                                                          |
| 464               | Leavenworth         | Tonganoxie                                                                                         | 51,951            | 3,684,608              | 2,043,955                                    | 1,640,653                          | 30.00%                  | 98,572,542                      | 13.870                                                          |
| 465               | Cowley              | Winfield                                                                                           | 51,680            | 4,821,269              | 2,673,252                                    | 2,148,017                          | 30.00%                  | 111,841,077                     | 16.005                                                          |
| 286               | Chautauqua          | Chautauqua Co Community                                                                            | 51,609            | 873,225                | 420,069                                      | 453,156                            | 24.43%                  | 19,038,666                      | 24.357                                                          |
| 453               | Leavenworth         | Leavenworth                                                                                        | 51,537            | 7,894,175              | 4,070,946                                    | 3,823,229                          | 30.00%                  | 185,524,544                     | 17.173                                                          |
| 397               | Marion              | Centre                                                                                             | 51,042            | 764,141                | 359,146                                      | 404,995                            | 30.00%                  | 24,280,664                      | 13.900                                                          |
| 435               | Dickinson           | Abilene                                                                                            | 50,620            | 3,137,115              | 1,512,342                                    | 1,624,773                          | 30.00%                  | 78,693,936                      | 17.206                                                          |

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|-------------------|-------------|----------------------------------------------------------------------------------------------------|-------------------|------------------------|----------------------------------------------|------------------------------------|-------------------------|---------------------------------|-----------------------------------------------------------------|--|
|                   |             | Wealthiest 20%                                                                                     |                   |                        |                                              |                                    |                         |                                 |                                                                 |  |
|                   |             | Next Wealthiest 20%                                                                                |                   |                        |                                              |                                    |                         |                                 |                                                                 |  |
|                   |             | Middle 20%                                                                                         |                   |                        |                                              |                                    |                         |                                 |                                                                 |  |
|                   |             | Next Poorest 20%                                                                                   |                   |                        |                                              |                                    |                         |                                 |                                                                 |  |
|                   |             | Poorest 20%                                                                                        |                   |                        |                                              |                                    |                         |                                 |                                                                 |  |
| USD#              | County Name | USD Name                                                                                           | Est. 2015-16 AVPP | Est. 2016-17 Legal LOB | Est. 2016-17 LOB State Aid and Hold Harmless | Est. 2016-17 LOB Non-State Portion | Est. 2016-17 LOB % Used | Est. 2015-16 Assessed Valuation | Mills Required to Generate Non-State Portion of 25% Adopted LOB |  |
| 462               | Cowley      | Central                                                                                            | 50,522            | 907,277                | 547,802                                      | 359,475                            | 30.00%                  | 14,383,547                      | 20.827                                                          |  |
| 461               | Wilson      | Neodesha                                                                                           | 50,397            | 1,891,821              | 1,112,030                                    | 779,791                            | 33.00%                  | 35,379,023                      | 16.698                                                          |  |
| 290               | Franklin    | Ottawa                                                                                             | 50,394            | 5,069,420              | 2,616,387                                    | 2,453,033                          | 30.00%                  | 118,326,184                     | 17.276                                                          |  |
| 421               | Osage       | Lyndon                                                                                             | 50,345            | 1,111,848              | 608,795                                      | 503,053                            | 30.00%                  | 19,961,698                      | 21.001                                                          |  |
| 413               | Neosho      | Chanute Public Schools                                                                             | 49,916            | 4,090,402              | 2,079,646                                    | 2,010,756                          | 30.00%                  | 87,752,962                      | 19.095                                                          |  |
| 434               | Osage       | Santa Fe Trail                                                                                     | 49,721            | 2,562,170              | 1,433,435                                    | 1,128,735                          | 30.00%                  | 49,233,925                      | 19.105                                                          |  |
| 428               | Barton      | Great Bend                                                                                         | 49,647            | 6,499,570              | 3,489,822                                    | 3,009,748                          | 30.00%                  | 145,938,498                     | 17.186                                                          |  |
| 344               | Linn        | Pleasanton                                                                                         | 49,643            | 987,719                | 658,230                                      | 329,489                            | 30.00%                  | 16,531,195                      | 16.609                                                          |  |
| 404               | Cherokee    | Riverton                                                                                           | 49,297            | 1,863,621              | 1,042,144                                    | 821,477                            | 30.00%                  | 35,173,674                      | 19.462                                                          |  |
| 409               | Atchison    | Atchison Public Schools                                                                            | 49,107            | 3,578,462              | 1,864,524                                    | 1,713,938                          | 30.00%                  | 79,813,762                      | 17.895                                                          |  |
| 341               | Jefferson   | Oskaloosa Public Schools                                                                           | 48,542            | 1,565,231              | 885,156                                      | 680,075                            | 29.50%                  | 26,396,972                      | 21.833                                                          |  |
| 285               | Chautauqua  | Cedar Vale                                                                                         | 48,490            | 360,829                | 183,772                                      | 177,057                            | 19.75%                  | 8,340,292                       | 26.872                                                          |  |
| 325               | Phillips    | Phillipsburg                                                                                       | 48,066            | 1,525,889              | 823,225                                      | 702,664                            | 30.00%                  | 29,196,305                      | 20.056                                                          |  |
| 372               | Shawnee     | Silver Lake                                                                                        | 48,016            | 1,592,469              | 907,490                                      | 684,979                            | 30.00%                  | 31,815,238                      | 17.942                                                          |  |
| 231               | Johnson     | Gardner Edgerton                                                                                   | 48,003            | 11,075,000             | 5,711,381                                    | 5,363,619                          | 31.53%                  | 261,733,061                     | 16.249                                                          |  |
| 338               | Jefferson   | Valley Falls                                                                                       | 47,050            | 1,056,443              | 657,357                                      | 399,086                            | 30.00%                  | 17,079,303                      | 19.472                                                          |  |
| 250               | Crawford    | Pittsburg                                                                                          | 46,965            | 6,364,720              | 3,398,271                                    | 2,966,449                          | 30.00%                  | 139,256,764                     | 17.752                                                          |  |
| 288               | Franklin    | Central Heights                                                                                    | 46,704            | 1,592,996              | 919,986                                      | 673,010                            | 30.00%                  | 25,126,709                      | 22.321                                                          |  |
| 373               | Harvey      | Newton                                                                                             | 46,674            | 6,911,599              | 4,047,641                                    | 2,863,958                          | 30.00%                  | 155,368,123                     | 15.361                                                          |  |
| 230               | Johnson     | Spring Hill                                                                                        | 46,477            | 5,261,457              | 3,029,906                                    | 2,231,551                          | 30.00%                  | 161,520,235                     | 11.513                                                          |  |
| 469               | Leavenworth | Lansing                                                                                            | 46,289            | 4,884,132              | 2,732,495                                    | 2,151,637                          | 30.00%                  | 120,341,002                     | 14.900                                                          |  |
| 405               | Rice        | Lyons                                                                                              | 46,250            | 2,053,522              | 1,067,831                                    | 985,691                            | 30.00%                  | 36,514,399                      | 22.495                                                          |  |
| 509               | Sumner      | South Haven                                                                                        | 46,244            | 659,995                | 343,197                                      | 316,798                            | 31.81%                  | 8,855,757                       | 28.115                                                          |  |
| 218               | Morton      | Elkhart                                                                                            | 45,333            | 1,288,319              | 669,926                                      | 618,393                            | 30.00%                  | 48,302,988                      | 10.669                                                          |  |
| 265               | Sedgwick    | Goddard                                                                                            | 45,448            | 10,178,501             | 5,556,278                                    | 4,622,223                          | 30.00%                  | 243,321,990                     | 15.830                                                          |  |
| 340               | Jefferson   | Jefferson West                                                                                     | 45,234            | 2,035,421              | 1,140,858                                    | 894,563                            | 30.00%                  | 38,271,515                      | 19.478                                                          |  |
| 339               | Jefferson   | Jefferson County North                                                                             | 45,155            | 1,171,469              | 740,170                                      | 431,299                            | 30.00%                  | 19,190,794                      | 18.729                                                          |  |
| 501               | Shawnee     | Topeka Public Schools                                                                              | 44,993            | 30,562,561             | 17,173,569                                   | 13,388,992                         | 30.00%                  | 603,482,608                     | 18.489                                                          |  |
| 356               | Sumner      | Conway Springs                                                                                     | 44,443            | 1,248,630              | 747,461                                      | 501,169                            | 30.00%                  | 21,089,843                      | 19.803                                                          |  |
| 308               | Reno        | Hutchinson Public Schools                                                                          | 44,713            | 10,287,770             | 6,155,222                                    | 4,132,548                          | 29.77%                  | 211,400,755                     | 16.416                                                          |  |
| 457               | Finney      | Garden City                                                                                        | 44,622            | 16,000,000             | 8,942,517                                    | 7,057,483                          | 28.78%                  | 327,355,598                     | 18.727                                                          |  |
| 262               | Sedgwick    | Valley Center Pub Sch                                                                              | 44,467            | 5,297,870              | 2,983,691                                    | 2,314,179                          | 29.87%                  | 122,293,832                     | 15.838                                                          |  |
| 487               | Dickinson   | Herrington                                                                                         | 43,914            | 1,231,439              | 712,091                                      | 519,348                            | 30.00%                  | 20,771,119                      | 20.836                                                          |  |
| 420               | Osage       | Osage City                                                                                         | 43,499            | 1,623,808              | 983,713                                      | 640,095                            | 30.00%                  | 28,197,892                      | 18.917                                                          |  |
| 353               | Sumner      | Wellington                                                                                         | 43,706            | 3,471,792              | 2,094,051                                    | 1,377,741                          | 30.00%                  | 67,219,225                      | 17.080                                                          |  |
| 503               | Labette     | Parsons                                                                                            | 43,060            | 2,939,784              | 1,791,298                                    | 1,148,486                          | 30.00%                  | 52,490,030                      | 18.233                                                          |  |
| 367               | Miami       | Osawatomie                                                                                         | 43,004            | 3,027,917              | 1,900,609                                    | 1,127,308                          | 30.00%                  | 48,400,624                      | 19.409                                                          |  |
| 234               | Bourbon     | Fort Scott                                                                                         | 41,988            | 3,607,179              | 2,478,310                                    | 1,128,869                          | 28.13%                  | 76,212,737                      | 13.164                                                          |  |
| 268               | Sedgwick    | Cheney                                                                                             | 41,844            | 1,761,337              | 1,075,320                                    | 686,017                            | 30.00%                  | 30,868,181                      | 18.520                                                          |  |
| 394               | Butler      | Rose Hill Public Schools                                                                           | 40,656            | 3,214,300              | 1,939,453                                    | 1,274,847                          | 31.21%                  | 64,755,061                      | 15.770                                                          |  |
| 257               | Allen       | Iola                                                                                               | 40,405            | 3,150,882              | 1,927,425                                    | 1,223,457                          | 30.00%                  | 50,999,392                      | 19.991                                                          |  |
| 246               | Crawford    | Northeast                                                                                          | 40,159            | 1,383,416              | 903,647                                      | 479,769                            | 30.00%                  | 18,657,941                      | 21.428                                                          |  |
| 396               | Butler      | Douglass Public Schools                                                                            | 40,100            | 1,827,614              | 1,065,160                                    | 762,454                            | 33.00%                  | 27,500,611                      | 21.004                                                          |  |
| 253               | Lyon        | Emporia                                                                                            | 40,064            | 9,558,122              | 5,619,716                                    | 3,938,406                          | 30.00%                  | 175,554,755                     | 18.695                                                          |  |
| 336               | Jackson     | Holton                                                                                             | 40,083            | 2,554,123              | 1,654,856                                    | 899,267                            | 30.00%                  | 43,548,016                      | 17.208                                                          |  |
| 454               | Osage       | Burlingame Public School                                                                           | 40,039            | 812,000                | 538,979                                      | 273,021                            | 28.86%                  | 11,931,554                      | 19.822                                                          |  |
| 402               | Butler      | Augusta                                                                                            | 39,999            | 4,265,279              | 2,660,774                                    | 1,604,505                          | 30.00%                  | 84,585,790                      | 15.807                                                          |  |
| 439               | Harvey      | Sedgwick Public Schools                                                                            | 39,834            | 1,138,034              | 707,289                                      | 430,745                            | 28.00%                  | 17,883,268                      | 21.506                                                          |  |
| 358               | Sumner      | Oxford                                                                                             | 38,135            | 925,000                | 555,000                                      | 370,000                            | 29.98%                  | 16,497,135                      | 18.703                                                          |  |
| 337               | Jackson     | Royal Valley                                                                                       | 37,154            | 2,287,502              | 1,599,492                                    | 688,010                            | 30.00%                  | 30,100,043                      | 19.048                                                          |  |
| 357               | Sumner      | Belle Plaine                                                                                       | 37,030            | 1,588,804              | 1,048,315                                    | 540,489                            | 30.00%                  | 22,691,982                      | 19.849                                                          |  |
| 248               | Crawford    | Girard                                                                                             | 37,012            | 2,335,075              | 1,563,886                                    | 771,189                            | 30.00%                  | 36,675,663                      | 17.523                                                          |  |
| 506               | Labette     | Labette County                                                                                     | 36,594            | 3,375,549              | 2,216,418                                    | 1,159,131                          | 30.00%                  | 54,331,028                      | 17.779                                                          |  |
| 491               | Douglas     | Eudora                                                                                             | 35,873            | 3,093,344              | 1,973,023                                    | 1,120,321                          | 30.00%                  | 59,647,015                      | 15.652                                                          |  |



| Highlights added: |                     | 2016-17 Est.: Data from Edward F. Penner, Research Analyst, Kansas Legislative Research Department |                   |                        |                                              |                                    |                         |                                 |                                                                 |
|-------------------|---------------------|----------------------------------------------------------------------------------------------------|-------------------|------------------------|----------------------------------------------|------------------------------------|-------------------------|---------------------------------|-----------------------------------------------------------------|
|                   | Wealthiest 20%      |                                                                                                    |                   |                        |                                              |                                    |                         |                                 |                                                                 |
|                   | Next Wealthiest 20% |                                                                                                    |                   |                        |                                              |                                    |                         |                                 |                                                                 |
|                   | Middle 20%          |                                                                                                    |                   |                        |                                              |                                    |                         |                                 |                                                                 |
|                   | Next Poorest 20%    |                                                                                                    |                   |                        |                                              |                                    |                         |                                 |                                                                 |
|                   | Poorest 20%         |                                                                                                    |                   |                        |                                              |                                    |                         |                                 |                                                                 |
| USD#              | County Name         | USD Name                                                                                           | Est. 2015-16 AVPP | Est. 2016-17 Legal LOB | Est. 2016-17 LOB State Aid and Hold Harmless | Est. 2016-17 LOB Non-State Portion | Est. 2016-17 LOB % Used | Est. 2015-16 Assessed Valuation | Mills Required to Generate Non-State Portion of 25% Adopted LOB |
| 505               | Labette             | Chetopa-St. Paul                                                                                   | 35.462            | 1,225,972              | 843,911                                      | 382,061                            | 30.00%                  | 15,745,997                      | 20.220                                                          |
| 235               | Bourbon             | Uniontown                                                                                          | 33.492            | 1,246,690              | 878,969                                      | 367,721                            | 30.00%                  | 15,150,639                      | 20.226                                                          |
| 480               | Seward              | Liberal                                                                                            | 33.294            | 9,978,000              | 6,881,210                                    | 3,096,790                          | 27.37%                  | 160,639,597                     | 17.609                                                          |
| 443               | Ford                | Dodge City                                                                                         | 33.500            | 16,008,101             | 10,774,549                                   | 5,233,552                          | 30.00%                  | 218,908,126                     | 19.923                                                          |
| 500               | Wyandotte           | Kansas City                                                                                        | 33.459            | 49,972,534             | 33,722,853                                   | 16,249,681                         | 30.00%                  | 686,512,344                     | 19.725                                                          |
| 470               | Cowley              | Arkansas City                                                                                      | 32.976            | 6,281,908              | 4,415,575                                    | 1,866,333                          | 29.65%                  | 88,906,879                      | 17.700                                                          |
| 202               | Wyandotte           | Turner-Kansas City                                                                                 | 33.679            | 9,053,413              | 6,331,519                                    | 2,721,894                          | 30.00%                  | 122,040,489                     | 18.586                                                          |
| 249               | Crawford            | Frontenac Public Schools                                                                           | 29.079            | 2,034,196              | 1,493,577                                    | 540,619                            | 30.00%                  | 25,426,529                      | 17.718                                                          |
| 475               | Geary               | Geary County Schools                                                                               | 23.935            | 17,546,515             | 13,624,972                                   | 3,921,543                          | 30.00%                  | 211,792,780                     | 15.430                                                          |
| 447               | Montgomery          | Cherryvale                                                                                         | 24.523            | 2,013,841              | 1,468,636                                    | 545,205                            | 30.00%                  | 25,686,266                      | 17.688                                                          |
| 504               | Labette             | Oswego                                                                                             | 26.353            | 1,226,392              | 909,513                                      | 316,879                            | 30.00%                  | 12,020,051                      | 21.969                                                          |
| 261               | Sedgwick            | Haysville                                                                                          | 26.259            | 11,069,181             | 8,417,145                                    | 2,652,036                          | 29.98%                  | 137,615,086                     | 16.070                                                          |
| 508               | Cherokee            | Baxter Springs                                                                                     | 24.653            | 2,315,000              | 1,713,100                                    | 601,900                            | 28.34%                  | 24,603,999                      | 21.580                                                          |
| 499               | Cherokee            | Galena                                                                                             | 21.654            | 2,092,419              | 1,666,168                                    | 426,251                            | 30.00%                  | 17,325,628                      | 20.502                                                          |
| 207               | Leavenworth         | Ft Leavenworth                                                                                     | 1.390             | 3,539,416              | 3,433,234                                    | 106,182                            | 33.00%                  | 2,479,839                       | 32.438                                                          |
|                   |                     |                                                                                                    |                   |                        |                                              |                                    |                         |                                 |                                                                 |
|                   |                     |                                                                                                    |                   |                        |                                              |                                    |                         |                                 |                                                                 |
|                   |                     |                                                                                                    |                   |                        |                                              |                                    |                         |                                 |                                                                 |

|                   |                     |
|-------------------|---------------------|
| Highlights added: | Wealthiest 20%      |
|                   | Next Wealthiest 20% |
|                   | Middle 20%          |
|                   | Next Poorest 20%    |
|                   | Poorest 20%         |

Comparison: Data from Edward F. Penner, Research Analyst, Kansas Legislative Research Department

| AVPP Rank of USD | 2013-14               |                       | 2014-15               |                       | 2015-16               |                       | 2016-17 Est. |         | Mills Required to Generate Non-State Portion of 25% Adopted LOB |              |  |  |  |  |  |
|------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------|---------|-----------------------------------------------------------------|--------------|--|--|--|--|--|
|                  | to Generate Non-State | to Generate Non-State | to Generate Non-State | to Generate Non-State | to Generate Non-State | to Generate Non-State | 2013-14      | 2014-15 | 2015-16                                                         | 2016-17 Est. |  |  |  |  |  |
| 1                | 5.035                 | 4.436                 | 4.399                 | 4.896                 |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 2                | 4.710                 | 5.093                 | 5.403                 | 6.574                 |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 3                | 7.054                 | 6.143                 | 5.963                 | 8.453                 |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 4                | 7.504                 | 7.620                 | 8.015                 | 11.954                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 5                | 7.154                 | 8.335                 | 6.744                 | 9.989                 |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 6                | 7.638                 | 7.999                 | 8.795                 | 7.022                 |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 7                | 8.155                 | 5.257                 | 10.500                | 12.003                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 8                | 8.902                 | 9.064                 | 9.020                 | 12.928                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 9                | 7.732                 | 11.401                | 9.806                 | 11.161                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 10               | 14.147                | 7.643                 | 8.745                 | 11.010                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 11               | 10.028                | 11.449                | 11.290                | 17.569                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 12               | 11.998                | 10.858                | 9.787                 | 14.498                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 13               | 10.025                | 11.540                | 7.405                 | 15.805                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 14               | 10.315                | 13.996                | 13.456                | 17.431                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 15               | 10.901                | 11.527                | 9.971                 | 16.433                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 16               | 13.863                | 10.924                | 14.807                | 15.168                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 17               | 9.910                 | 11.042                | 10.785                | 14.787                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 18               | 14.146                | 11.505                | 11.717                | 12.220                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 19               | 11.714                | 11.329                | 10.411                | 16.877                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 20               | 16.603                | 13.781                | 10.651                | 14.575                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 21               | 12.909                | 13.063                | 8.737                 | 17.276                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 22               | 14.071                | 11.051                | 12.789                | 12.175                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 23               | 10.687                | 16.294                | 12.349                | 15.075                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 24               | 17.803                | 8.603                 | 16.336                | 16.216                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 25               | 13.080                | 13.210                | 12.522                | 19.878                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 26               | 11.188                | 11.816                | 18.455                | 15.157                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 27               | 13.217                | 16.911                | 12.712                | 20.523                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 28               | 16.372                | 14.171                | 10.583                | 20.619                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 29               | 14.448                | 13.968                | 11.661                | 14.713                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 30               | 17.539                | 16.180                | 12.044                | 19.828                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 31               | 22.302                | 20.129                | 13.364                | 15.232                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 32               | 20.635                | 16.617                | 13.586                | 15.981                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 33               | 19.866                | 14.853                | 18.219                | 17.127                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 34               | 14.750                | 22.486                | 12.210                | 17.891                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 35               | 11.089                | 18.402                | 16.908                | 18.936                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 36               | 15.871                | 17.352                | 16.109                | 16.071                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 37               | 19.537                | 23.062                | 13.645                | 9.833                 |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 38               | 14.999                | 21.801                | 18.184                | 16.272                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 39               | 20.767                | 20.490                | 20.356                | 17.317                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 40               | 15.543                | 16.316                | 15.138                | 16.959                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 41               | 13.619                | 20.472                | 12.813                | 17.867                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 42               | 14.189                | 17.829                | 19.286                | 14.780                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 43               | 17.666                | 17.994                | 15.336                | 16.605                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 44               | 22.132                | 20.310                | 18.605                | 20.651                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 45               | 19.928                | 13.103                | 19.285                | 18.180                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 46               | 19.232                | 15.348                | 16.367                | 20.280                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 47               | 13.520                | 15.548                | 21.802                | 18.258                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 48               | 18.834                | 20.511                | 16.713                | 23.960                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 49               | 25.936                | 17.467                | 19.280                | 20.271                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 50               | 18.676                | 22.035                | 12.721                | 12.230                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 51               | 20.983                | 19.915                | 20.078                | 19.185                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 52               | 16.347                | 26.286                | 19.305                | 11.426                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 53               | 17.318                | 24.441                | 18.435                | 16.610                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 54               | 15.774                | 19.348                | 16.779                | 19.028                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 55               | 14.126                | 19.930                | 20.660                | 17.129                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 56               | 18.670                | 17.663                | 19.374                | 22.113                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 57               | 16.123                | 18.159                | 16.964                | 17.187                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 58               | 24.019                | 23.876                | 18.906                | 30.922                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 59               | 24.012                | 21.609                | 23.046                | 23.805                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 60               | 23.130                | 22.861                | 18.125                | 13.922                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 61               | 28.473                | 19.988                | 14.058                | 16.807                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 62               | 20.618                | 15.035                | 23.472                | 25.973                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 63               | 21.028                | 15.194                | 14.328                | 17.426                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 64               | 21.040                | 26.130                | 24.336                | 17.317                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 65               | 13.440                | 15.136                | 15.737                | 25.119                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 66               | 20.952                | 13.172                | 21.867                | 17.062                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 67               | 22.950                | 19.912                | 24.015                | 18.273                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 68               | 19.401                | 27.751                | 14.867                | 25.423                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 69               | 20.551                | 19.487                | 29.626                | 23.204                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 70               | 19.319                | 24.499                | 18.528                | 23.149                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 71               | 23.760                | 18.570                | 21.922                | 12.077                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 72               | 25.626                | 17.436                | 19.560                | 21.811                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 73               | 16.761                | 13.480                | 18.464                | 26.265                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 74               | 19.683                | 21.172                | 24.608                | 20.671                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 75               | 23.800                | 25.428                | 18.716                | 18.760                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |
| 76               | 12.723                | 16.727                | 26.061                | 20.067                |                       |                       |              |         |                                                                 |              |  |  |  |  |  |

Highlights added:  
 Wealthiest 30%  
 Next Wealthiest 20%  
 Middle 20%  
 Next Poorest 20%  
 Poorest 10%

Comparison: Data from Edward F. Penner, Research Analyst, Kansas Legislative Research Department

|     |        |        |        |        |
|-----|--------|--------|--------|--------|
| 77  | 20,486 | 21,866 | 22,019 | 18,480 |
| 78  | 26,444 | 19,843 | 19,916 | 17,323 |
| 79  | 15,219 | 19,922 | 23,160 | 15,383 |
| 80  | 16,037 | 15,286 | 22,095 | 20,970 |
| 81  | 25,808 | 23,636 | 20,388 | 20,021 |
| 82  | 24,814 | 14,790 | 19,507 | 23,589 |
| 83  | 27,514 | 21,601 | 21,947 | 23,678 |
| 84  | 13,136 | 18,249 | 15,067 | 18,149 |
| 85  | 16,233 | 22,725 | 24,580 | 29,933 |
| 86  | 23,137 | 24,325 | 22,172 | 18,212 |
| 87  | 24,266 | 25,866 | 23,313 | 24,408 |
| 88  | 17,204 | 23,413 | 18,863 | 21,020 |
| 89  | 24,821 | 22,493 | 17,841 | 19,188 |
| 90  | 21,745 | 23,235 | 14,012 | 16,046 |
| 91  | 23,492 | 23,930 | 25,396 | 21,103 |
| 92  | 21,825 | 20,941 | 19,139 | 17,647 |
| 93  | 20,958 | 14,524 | 14,485 | 19,024 |
| 94  | 22,571 | 22,779 | 20,940 | 17,595 |
| 95  | 22,466 | 19,664 | 19,297 | 19,511 |
| 96  | 23,841 | 17,477 | 21,237 | 24,950 |
| 97  | 23,269 | 26,436 | 22,640 | 14,600 |
| 98  | 26,496 | 22,201 | 23,000 | 19,289 |
| 99  | 21,486 | 18,422 | 27,625 | 24,770 |
| 100 | 21,604 | 21,915 | 24,632 | 21,429 |
| 101 | 23,613 | 21,438 | 26,682 | 16,806 |
| 102 | 22,330 | 20,389 | 17,445 | 21,671 |
| 103 | 23,185 | 22,726 | 24,803 | 20,647 |
| 104 | 20,838 | 22,104 | 21,087 | 23,956 |
| 105 | 27,212 | 18,843 | 22,400 | 21,368 |
| 106 | 24,388 | 15,580 | 20,766 | 14,388 |
| 107 | 23,298 | 19,390 | 21,090 | 18,252 |
| 108 | 21,486 | 20,326 | 20,912 | 18,809 |
| 109 | 18,536 | 20,924 | 15,279 | 14,908 |
| 110 | 23,954 | 19,626 | 19,071 | 21,605 |
| 111 | 16,433 | 23,130 | 20,502 | 19,271 |
| 112 | 23,225 | 22,369 | 22,018 | 17,694 |
| 113 | 21,123 | 23,083 | 13,478 | 20,379 |
| 114 | 24,922 | 18,463 | 23,168 | 19,149 |
| 115 | 18,761 | 26,514 | 23,741 | 16,545 |
| 116 | 19,725 | 18,051 | 17,740 | 20,473 |
| 117 | 20,805 | 22,296 | 19,568 | 26,046 |
| 118 | 29,499 | 23,145 | 24,492 | 16,424 |
| 119 | 22,370 | 17,894 | 17,310 | 23,929 |
| 120 | 24,467 | 22,626 | 21,231 | 19,711 |
| 121 | 24,693 | 25,507 | 24,679 | 27,147 |
| 122 | 24,995 | 33,061 | 20,100 | 19,516 |
| 123 | 21,910 | 19,666 | 17,992 | 21,820 |
| 124 | 22,802 | 19,957 | 23,549 | 19,605 |
| 125 | 23,910 | 21,640 | 15,774 | 20,284 |
| 126 | 21,171 | 20,112 | 23,006 | 18,655 |
| 127 | 24,093 | 20,674 | 20,044 | 24,683 |
| 128 | 28,814 | 23,348 | 19,867 | 17,899 |
| 129 | 31,341 | 18,722 | 18,644 | 16,882 |
| 130 | 19,349 | 17,655 | 21,426 | 23,112 |
| 131 | 27,682 | 26,126 | 17,624 | 18,210 |
| 132 | 18,276 | 15,539 | 22,151 | 16,539 |
| 133 | 16,030 | 22,625 | 19,941 | 26,110 |
| 134 | 17,206 | 27,119 | 19,852 | 18,024 |
| 135 | 20,960 | 22,943 | 23,022 | 18,868 |
| 136 | 20,639 | 20,028 | 17,226 | 21,362 |
| 137 | 20,776 | 23,034 | 16,665 | 17,251 |
| 138 | 24,500 | 17,546 | 23,049 | 20,748 |
| 139 | 19,397 | 21,912 | 17,694 | 18,439 |
| 140 | 26,951 | 18,994 | 23,617 | 21,324 |
| 141 | 25,476 | 16,382 | 19,460 | 19,169 |
| 142 | 27,094 | 20,576 | 18,020 | 22,072 |
| 143 | 20,390 | 20,550 | 19,503 | 20,439 |
| 144 | 27,108 | 24,635 | 18,635 | 20,479 |
| 145 | 23,546 | 23,664 | 19,832 | 17,891 |
| 146 | 21,989 | 18,937 | 23,057 | 17,586 |
| 147 | 17,862 | 15,205 | 21,901 | 23,832 |
| 148 | 30,124 | 20,750 | 20,995 | 23,481 |
| 149 | 25,204 | 23,959 | 16,746 | 17,336 |
| 150 | 22,757 | 26,520 | 20,416 | 17,532 |
| 151 | 17,421 | 19,755 | 17,167 | 17,239 |
| 152 | 18,823 | 21,055 | 15,398 | 16,006 |
| 153 | 20,840 | 22,761 | 8,700  | 18,879 |
| 154 | 18,737 | 19,976 | 16,680 | 17,077 |
| 155 | 24,531 | 24,628 | 19,528 | 14,431 |
| 156 | 28,341 | 16,924 | 21,149 | 20,819 |
| 157 | 26,561 | 16,969 | 20,135 | 25,294 |

Highlights added:  
 Wealthiest 20%  
 Next Wealthiest 20%  
 Middle 20%  
 Next Poorest 20%  
 Poorest 20%

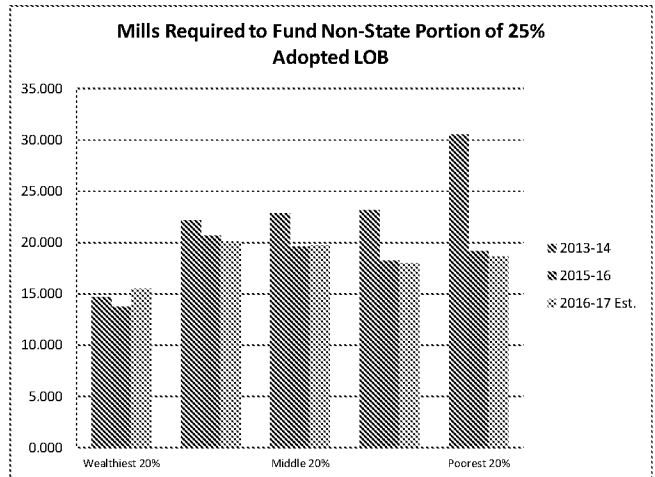
Comparison: Data from Edward F. Penner, Research Analyst, Kansas Legislative Research Department

|     |        |        |        |        |
|-----|--------|--------|--------|--------|
| 158 | 24.899 | 22.539 | 20.183 | 21.649 |
| 159 | 21.168 | 19.545 | 15.293 | 17.649 |
| 160 | 24.454 | 16.557 | 17.645 | 17.171 |
| 161 | 22.618 | 15.078 | 18.163 | 16.162 |
| 162 | 25.022 | 22.855 | 22.987 | 23.940 |
| 163 | 22.196 | 16.220 | 20.058 | 18.155 |
| 164 | 23.771 | 20.653 | 18.953 | 16.708 |
| 165 | 22.626 | 19.166 | 17.739 | 22.606 |
| 166 | 17.640 | 18.271 | 24.705 | 24.646 |
| 167 | 17.462 | 17.486 | 19.995 | 20.513 |
| 168 | 23.120 | 15.421 | 22.565 | 18.283 |
| 169 | 25.204 | 27.648 | 20.598 | 16.119 |
| 170 | 26.937 | 20.560 | 17.392 | 16.990 |
| 171 | 22.708 | 21.250 | 16.846 | 16.336 |
| 172 | 19.261 | 20.300 | 16.914 | 18.486 |
| 173 | 17.067 | 19.486 | 16.484 | 13.327 |
| 174 | 14.163 | 20.046 | 20.735 | 20.098 |
| 175 | 22.483 | 23.810 | 19.228 | 19.198 |
| 176 | 22.061 | 18.676 | 13.342 | 8.712  |
| 177 | 23.721 | 19.525 | 15.220 | 19.472 |
| 178 | 23.236 | 8.769  | 20.600 | 16.900 |
| 179 | 23.394 | 14.866 | 19.067 | 16.162 |
| 180 | 22.106 | 14.430 | 17.965 | 14.491 |
| 181 | 17.018 | 19.609 | 15.411 | 17.206 |
| 182 | 27.983 | 15.011 | 20.260 | 14.986 |
| 183 | 31.401 | 16.235 | 14.243 | 16.802 |
| 184 | 27.620 | 26.072 | 15.673 | 19.007 |
| 185 | 24.045 | 17.211 | 18.427 | 16.991 |
| 186 | 24.426 | 28.292 | 16.042 | 19.201 |
| 187 | 18.664 | 16.317 | 19.585 | 25.568 |
| 188 | 19.885 | 18.127 | 19.449 | 14.194 |
| 189 | 21.313 | 19.067 | 15.327 | 16.963 |
| 190 | 17.918 | 13.318 | 29.196 | 16.983 |
| 191 | 19.471 | 18.486 | 18.450 | 16.994 |
| 192 | 17.900 | 15.560 | 13.336 | 16.148 |
| 193 | 24.456 | 20.382 | 13.129 | 15.946 |
| 194 | 29.029 | 13.816 | 18.181 | 13.456 |
| 195 | 23.932 | 20.519 | 19.798 | 16.434 |
| 196 | 19.757 | 18.471 | 25.075 | 14.318 |
| 197 | 21.185 | 19.641 | 15.940 | 14.865 |
| 198 | 25.671 | 20.537 | 16.151 | 19.505 |
| 199 | 20.888 | 16.393 | 15.622 | 21.204 |
| 200 | 19.060 | 15.012 | 14.572 | 18.079 |
| 201 | 20.449 | 20.504 | 17.930 | 21.149 |
| 202 | 18.481 | 25.641 | 18.844 | 20.142 |
| 203 | 21.661 | 15.848 | 20.894 | 20.024 |
| 204 | 24.698 | 16.305 | 10.799 | 19.889 |
| 205 | 13.774 | 20.363 | 24.842 | 21.056 |
| 206 | 22.722 | 14.949 | 15.504 | 17.148 |
| 207 | 26.980 | 15.517 | 16.375 | 17.427 |
| 208 | 24.313 | 17.016 | 14.708 | 17.346 |
| 209 | 28.696 | 20.243 | 18.850 | 11.489 |
| 210 | 24.064 | 17.305 | 20.214 | 23.451 |
| 211 | 25.602 | 17.170 | 20.749 | 28.302 |
| 212 | 18.448 | 18.727 | 21.396 | 13.870 |
| 213 | 20.913 | 16.006 | 19.440 | 16.005 |
| 214 | 24.558 | 19.286 | 17.074 | 24.357 |
| 215 | 21.582 | 16.137 | 16.046 | 17.173 |
| 216 | 31.139 | 19.318 | 21.021 | 13.900 |
| 217 | 21.026 | 18.115 | 19.668 | 17.206 |
| 218 | 25.682 | 19.867 | 17.429 | 20.827 |
| 219 | 24.097 | 11.951 | 19.436 | 16.698 |
| 220 | 26.203 | 22.943 | 22.076 | 17.276 |
| 221 | 19.820 | 20.529 | 18.116 | 21.001 |
| 222 | 23.503 | 19.764 | 17.133 | 19.095 |
| 223 | 26.466 | 19.908 | 22.356 | 19.105 |
| 224 | 23.160 | 14.169 | 16.417 | 17.186 |
| 225 | 19.410 | 22.097 | 29.192 | 16.609 |
| 226 | 31.965 | 18.077 | 19.439 | 19.462 |
| 227 | 26.902 | 14.291 | 15.645 | 17.895 |
| 228 | 29.648 | 20.879 | 14.548 | 21.843 |
| 229 | 18.036 | 22.911 | 15.480 | 26.872 |
| 230 | 24.678 | 14.822 | 22.324 | 20.095 |
| 231 | 25.923 | 16.773 | 16.344 | 17.862 |
| 232 | 19.147 | 17.980 | 17.938 | 16.288 |
| 233 | 20.123 | 15.191 | 14.607 | 13.472 |
| 234 | 26.125 | 15.663 | 17.880 | 17.712 |
| 235 | 21.472 | 20.945 | 19.677 | 13.421 |
| 236 | 14.120 | 20.246 | 17.641 | 15.212 |
| 237 | 21.608 | 16.287 | 15.084 | 13.023 |
| 238 | 23.828 | 24.388 | 17.786 | 23.602 |

Highlights added:  
 Wealthiest 20%  
 Next Wealthiest 20%  
 Middle 20%  
 Next Poorest 20%  
 Poorest 20%

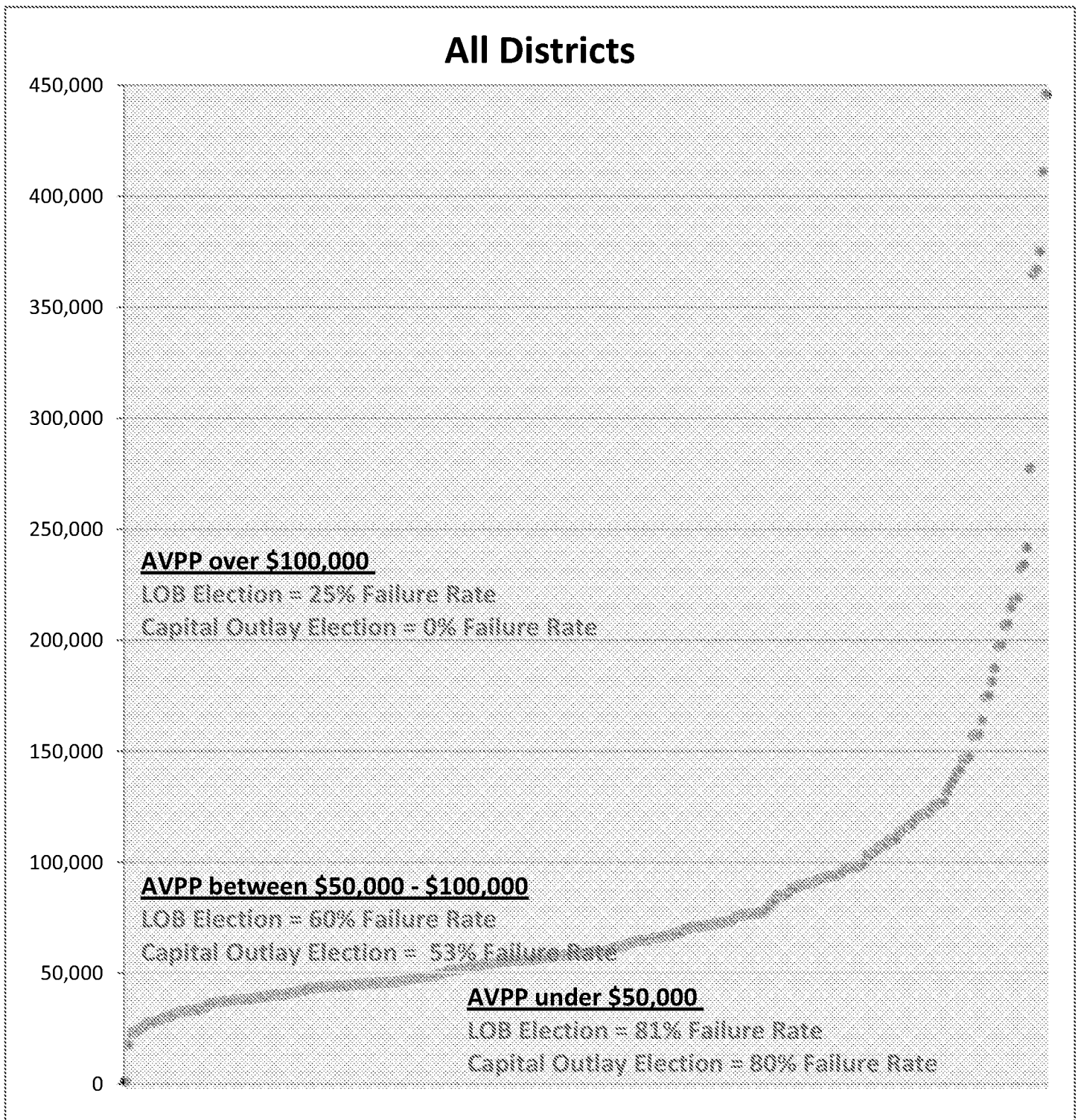
Comparison: Data from Edward F. Penner, Research Analyst, Kansas Legislative Research Department

|                     |        |        |        |        |
|---------------------|--------|--------|--------|--------|
| 239                 | 21,092 | 17,892 | 20,620 | 17,429 |
| 240                 | 21,024 | 17,874 | 20,612 | 17,421 |
| 241                 | 20,956 | 17,856 | 20,604 | 17,413 |
| 242                 | 20,888 | 17,838 | 20,596 | 17,405 |
| 243                 | 20,820 | 17,820 | 20,588 | 17,397 |
| 244                 | 20,752 | 17,802 | 20,580 | 17,389 |
| 245                 | 20,684 | 17,784 | 20,572 | 17,381 |
| 246                 | 20,616 | 17,766 | 20,564 | 17,373 |
| 247                 | 20,548 | 17,748 | 20,556 | 17,365 |
| 248                 | 20,480 | 17,730 | 20,548 | 17,357 |
| 249                 | 20,412 | 17,712 | 20,540 | 17,349 |
| 250                 | 20,344 | 17,694 | 20,532 | 17,341 |
| 251                 | 20,276 | 17,676 | 20,524 | 17,333 |
| 252                 | 20,208 | 17,658 | 20,516 | 17,325 |
| 253                 | 20,140 | 17,640 | 20,508 | 17,317 |
| 254                 | 20,072 | 17,622 | 20,500 | 17,309 |
| 255                 | 20,004 | 17,604 | 20,492 | 17,301 |
| 256                 | 19,936 | 17,586 | 20,484 | 17,293 |
| 257                 | 19,868 | 17,568 | 20,476 | 17,285 |
| 258                 | 19,800 | 17,550 | 20,468 | 17,277 |
| 259                 | 19,732 | 17,532 | 20,460 | 17,269 |
| 260                 | 19,664 | 17,514 | 20,452 | 17,261 |
| 261                 | 19,596 | 17,496 | 20,444 | 17,253 |
| 262                 | 19,528 | 17,478 | 20,436 | 17,245 |
| 263                 | 19,460 | 17,460 | 20,428 | 17,237 |
| 264                 | 19,392 | 17,442 | 20,420 | 17,229 |
| 265                 | 19,324 | 17,424 | 20,412 | 17,221 |
| 266                 | 19,256 | 17,406 | 20,404 | 17,213 |
| 267                 | 19,188 | 17,388 | 20,396 | 17,205 |
| 268                 | 19,120 | 17,370 | 20,388 | 17,197 |
| 269                 | 19,052 | 17,352 | 20,380 | 17,189 |
| 270                 | 18,984 | 17,334 | 20,372 | 17,181 |
| 271                 | 18,916 | 17,316 | 20,364 | 17,173 |
| 272                 | 18,848 | 17,298 | 20,356 | 17,165 |
| 273                 | 18,780 | 17,280 | 20,348 | 17,157 |
| 274                 | 18,712 | 17,262 | 20,340 | 17,149 |
| 275                 | 18,644 | 17,244 | 20,332 | 17,141 |
| 276                 | 18,576 | 17,226 | 20,324 | 17,133 |
| 277                 | 18,508 | 17,208 | 20,316 | 17,125 |
| 278                 | 18,440 | 17,190 | 20,308 | 17,117 |
| 279                 | 18,372 | 17,172 | 20,300 | 17,109 |
| 280                 | 18,304 | 17,154 | 20,292 | 17,101 |
| 281                 | 18,236 | 17,136 | 20,284 | 17,093 |
| 282                 | 18,168 | 17,118 | 20,276 | 17,085 |
| 283                 | 18,100 | 17,100 | 20,268 | 17,077 |
| 284                 | 18,032 | 17,082 | 20,260 | 17,069 |
| 285                 | 17,964 | 17,064 | 20,252 | 17,061 |
| 286                 | 17,896 | 17,046 | 20,244 | 17,053 |
| Wealthiest 20%      | 14,659 | 14,832 | 13,733 | 15,530 |
| Next Wealthiest 20% | 22,150 | 20,803 | 20,873 | 20,125 |
| Middle 20%          | 22,879 | 20,923 | 19,610 | 19,734 |
| Next Poorest 20%    | 23,109 | 18,238 | 18,213 | 17,999 |
| Poorest 20%         | 11,124 | 12,028 | 12,190 | 13,628 |
|                     | 15,855 | 4,225  | 5,456  | 3,148  |



**APPENDIX M:**  
**Plaintiffs' Previous Equity Exhibits**

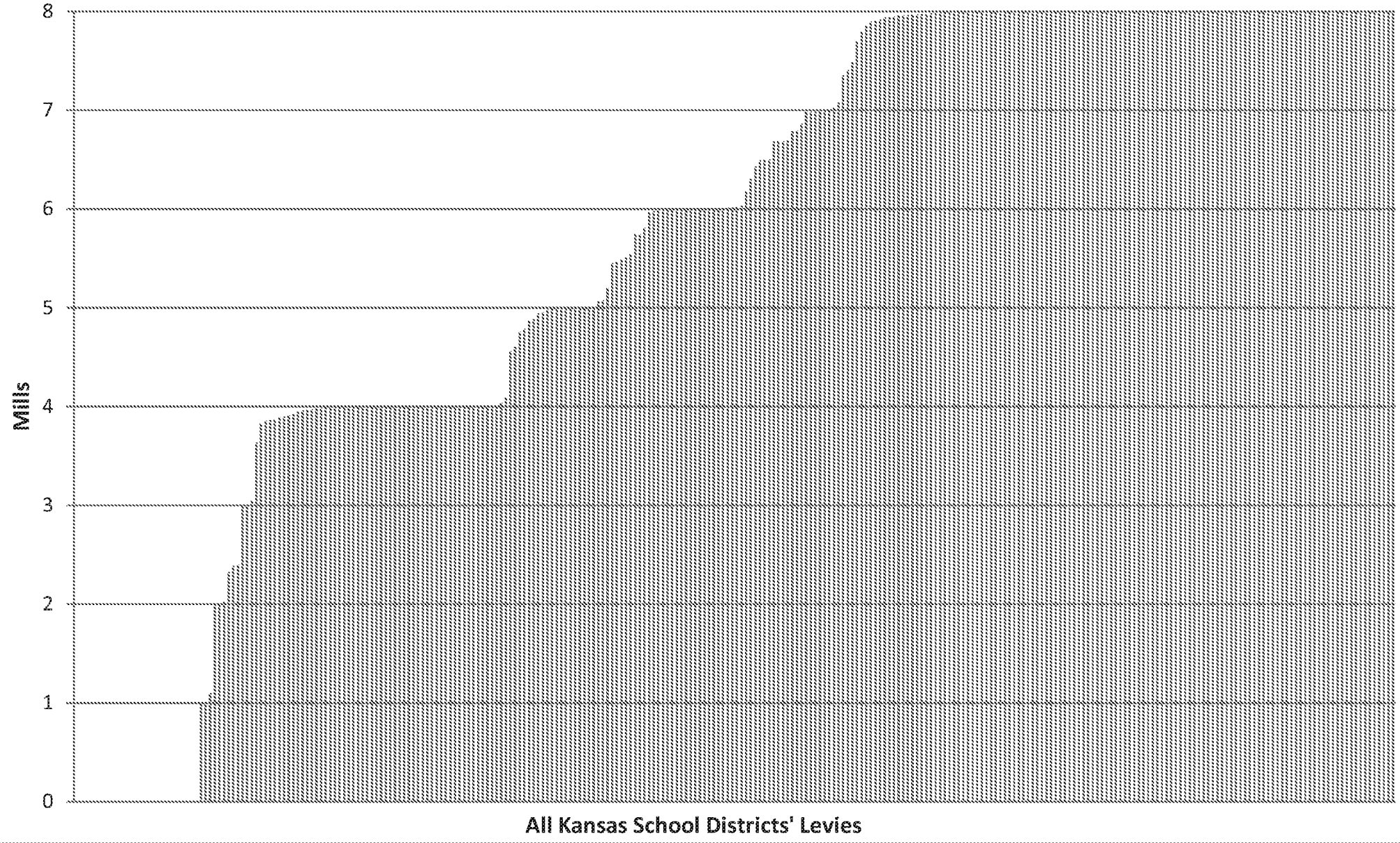
# Assessed Valuation Per Pupil



1995-2012 Election data from KASB

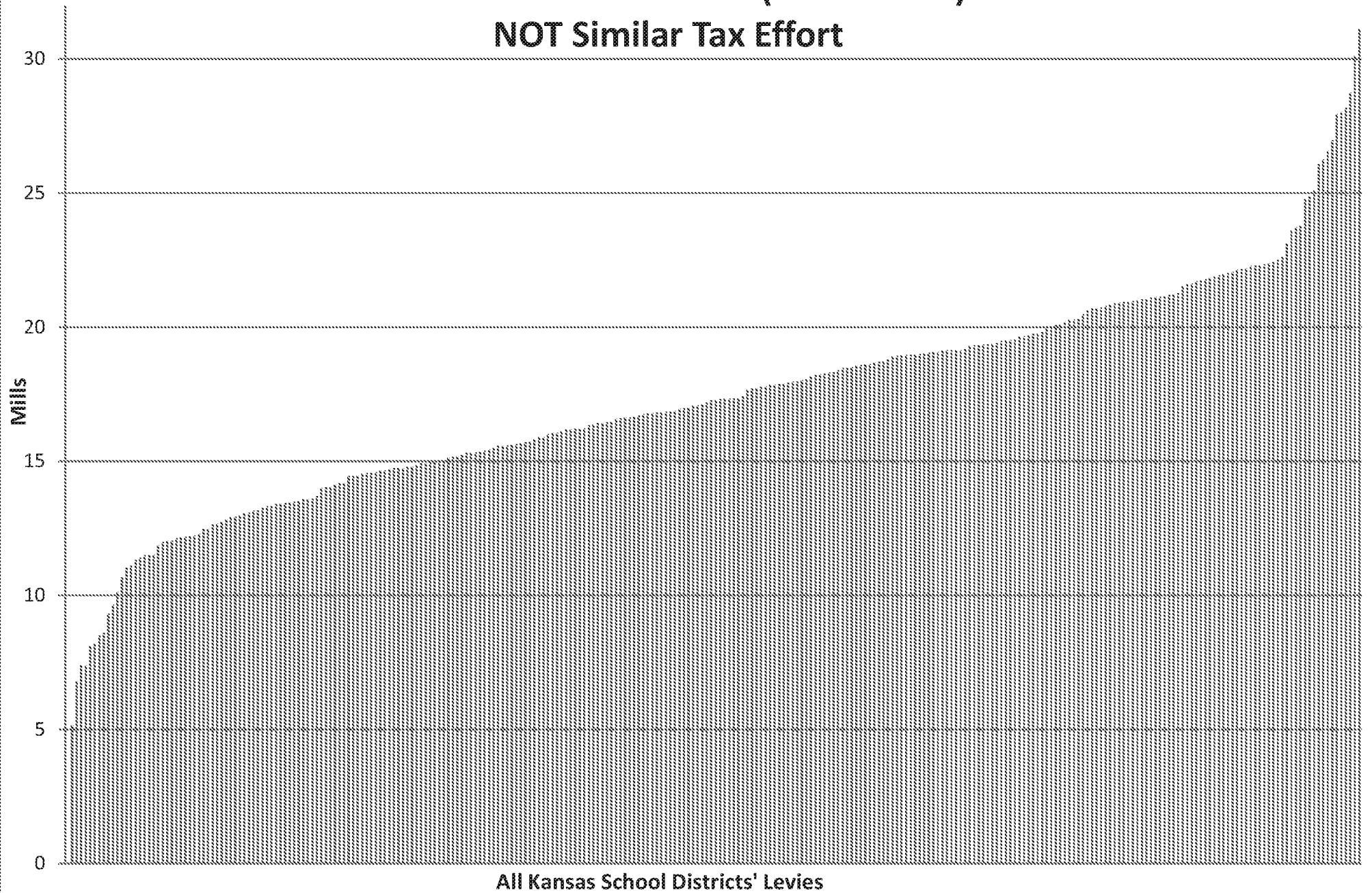
AVPP data from Defendant Exhibit 1064, #F3, KSDE 2011-12 1EDLA2550

# 2014-15 Capital Outlay Mill Levies (All Districts) NOT Similar Tax Effort





# 2014-15 LOB Mill Levies (All Districts) NOT Similar Tax Effort

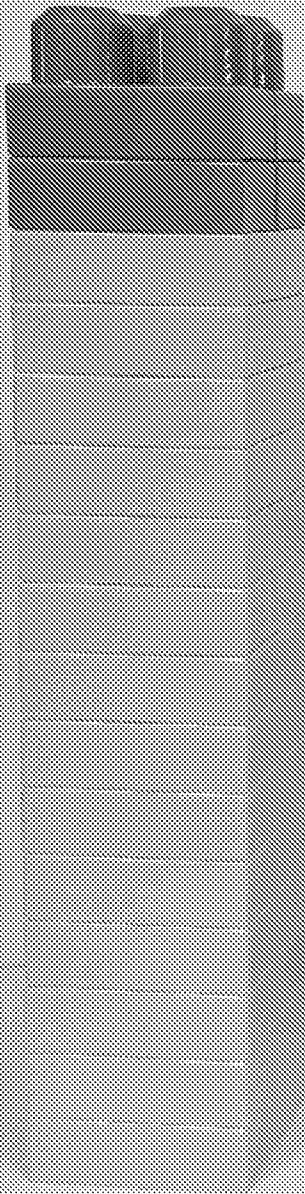


**APPENDIX N:**  
**Rearranging the Legos**

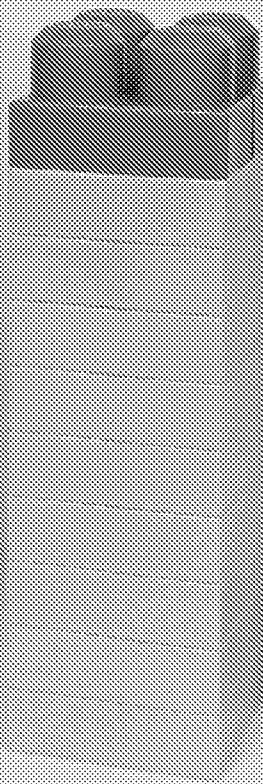
# Rearranging the Legos

How do the Block Grant and HB2655 stack up for individual districts?

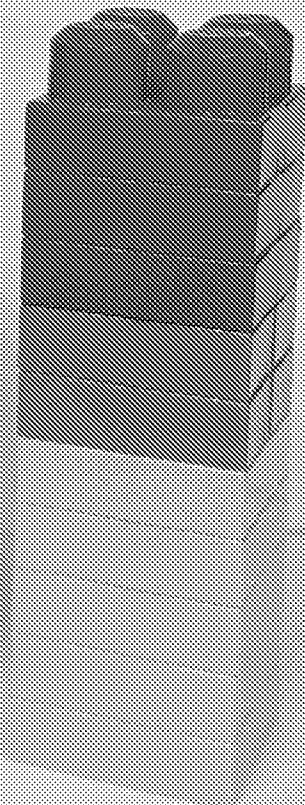
Return to  
Old Formulas






Block Grant



HB2655



-  School District Equalization (Hold Harmless) State Aid
-  Capital Outlay State Aid
-  Supplemental General (LOB) State Aid

## Arranging the Legos....

### How do the “block grant” and “HB2655” stack up?

1. First we have the block grant.
  - a. We have Yellow blocks representing LOB equalization.
  - b. We have a Green block representing capital outlay equalization.
  - c. Both of these stacks were found to be unconstitutional.
2. What did HB 2655 do?
  - a. It took away from the Yellow blocks for LOB.
  - b. It added to the Green blocks for capital outlay.
  - c. To avoid any losses, it created hold harmless aid with the Red blocks.
3. How do these stack up?
  - a. The block grant stack and the HB 2655 stack are identical.
  - b. They simply renamed the money.
  - c. No one gained or lost (outside of some outliers.)
  - d. It redistributed nothing.
  - e. It did not change the relationship of poor to wealthy districts.
4. What was the safe harbor articulated by the Court?
  - a. The safe harbor is fully funding the old formulas.
  - b. The court did not require this, but we know this IS constitutional.
  - c. There are more Yellow blocks, for LOB aid, not less.
  - d. There are more Green blocks, for capital outlay aid.
5. How do the block grant stack and the HB2655 stack compare to the safe harbor?
  - a. The block grant stack and the HB2655 stack still fall short.