

RECEIVED

No. 13-109335-S

FEB - 7 2013

IN THE SUPREME COURT OF THE STATE OF KANSAS, CAROL G. GREEN
CLERK OF APPELLATE COURTS

LUKE GANNON, *et al*,
Plaintiffs/Appellees,

v.

THE STATE OF KANSAS,
Defendant/Appellant.

County Appealed From:

District Court Shawnee County, Kansas, in
the Matter of Proceedings Before the Three-
Judge Panel Appointed Pursuant to K.S.A.
72-64b03 in re School Finance Litigation

District Court Case No.: 10C001569

**MOTION OF THE STATE OF KANSAS FOR STAY OF OPERATION
AND ENFORCEMENT OF THE PANEL'S JUDGMENT BELOW**

The State of Kansas requests an order staying the operation and enforcement of the judgment entered by the Three-Judge Panel ("Panel") on January 11, 2013, as amended by errata on January 18, 2013. In support of this motion, the State submits the following:

1. A stay may be granted under this Court's plenary powers, K.S.A. 20-101, K.S.A. 60-262(f) (2011 Supp.) and/or K.S.A. 60-2101(b).
2. This is "school finance" litigation filed by four school districts: USD 259 in Wichita, USD 308 in Hutchinson, USD 443 in Dodge City and USD 500 in Kansas City. The Plaintiffs also include individual parents and students in the plaintiff school districts. The sole defendant is the State of Kansas. A Panel was appointed under K.S.A. 72-64b03 to hear the case. Plaintiffs asked the Panel to hold that the School District Finance and Quality Performance Act ("SDFQPA"), K.S.A. 72-6405, *et seq.* and that the State's associated primary and secondary education appropriations violate Article 6, § 6 of the Kansas Constitution.

The Panel Held That Parts of the SDFQPA are Unconstitutional

4. On January 11, 2013, the Panel entered a Memorandum Opinion and Entry of Judgment (“Order”). A certified copy is attached to Appellant’s Docketing Statement. The State filed a Notice of Appeal on January 11, 2013. Plaintiffs filed a Notice of Cross-Appeal on January 30, 2013. This appeal was docketed on February 1, 2013.

5. The Panel found for Plaintiffs on two of eight counts in part, and entered the following “judgment and order”:

ENTRY OF JUDGMENT AND ORDER

(1) The State of Kansas is hereby enjoined from performing the unconstitutional act of altering, amending, superceding, by-passing, diluting or otherwise changing, directly or collaterally, any portion of the *School District Finance and Quality Performance Act*, K.S.A. 72-6405 *et seq.*, as it existed on July 1, 2012, if the effect of such action would be to abolish, lower, dilute, or delay the revenue that would be derived from the base student aid per pupil set forth by K.S.A. 72-6410(b)(1) of \$4492. This order does not apply to the cost of living weighting created by K.S.A. 72-6449.

Further, in the absence of an amendment to K.S.A. 72-6410(b)(1) by no later than June 1, 2014, that recognizes, through an appropriate, nationally accepted, inflation formula, the affect of inflation on the sum of \$4492 in 2009 dollars to its inflation adjusted equivalent in dollars, at least, to January 1, 2014, Plaintiffs may then petition this Court, as and for part of this case, this Court’s jurisdiction being reserved over this issue, to consider the enforcement of this last order due to such failure. Any such amendment or alteration in the school finance formula just referenced, otherwise shall be subject to the same admonitions and shall enjoy the same protection and constraints on State conduct as afforded under the earlier portions of this paragraph as well as the paragraph here following.

(2) The State of Kansas is hereby enjoined from performing the unconstitutional act of enacting any appropriation, or directing, modifying or canceling any transfer, or using any accounting mechanism or other practice that would, will, or may in due course, affect, effect, or fund less than the base student aid per pupil of \$4492 set forth in K.S.A. 72-6410(b)(1) as it existed on July 1, 2012, or as subsequently inflation adjusted as set forth in paragraph one of this *Order* or, otherwise, to unconstitutionally act to modify, change or alter downward the revenue to be received by a school district that would be derived from a base student aid per pupil of \$4492 as set forth in K.S.A. (2012) 72-6410(b)(1) or as such inflation adjusted sum to be derived as set forth in paragraph one of this *Order* exists in the future.

(3) The State of Kansas is enjoined from the exercise of any claimed authority under K.S.A. (2012) 72-6410(b)(2) except in recognition of that authority authorized to the Governor and the Finance Council by K.S.A. 75-6704 upon its proper exercise.

(4) The State of Kansas is hereby enjoined from performing the unconstitutional act of amending, changing, altering, diluting, superceding or bypassing any of the provisions of K.S.A. 72-6434 as it existed on July 1, 2012, if the effect of the same would be to create a wealth based disparity in the distribution of funds or in the ability to use the local option budget by a school district. The State is hereby enjoined from the unconstitutional act of providing by appropriation, transfer, or otherwise less than full funding of such statutory formula or, subject to the foregoing, any alternative funding means, to any eligible school district for FY2014 and thereafter and are enjoined from the unconstitutional act of proration under section "(b)" of such statute or any like statute.

(5) It is hereby ordered that K.S.A. (2012) 72-8801 *et seq.* is hereby declared unconstitutional and of no force and effect from and after July 1, 2013. This Order may be modified by the Court upon a showing that such statute has been amended to read as it existed on July 1, 2007, and that such transfers thereby authorized are fully funded or that an alternative means of funding capital outlay expenses has been adopted providing revenues for such purposes to school districts and which does not effect a wealth based disparity, is fully funded, and does not, otherwise, erode or encroach on revenues that would be delivered from the base student aid per pupil levels as set forth in paragraph one and two of this *Order*.

(6) It is the order of this Court that Plaintiffs or any one of them, their attorneys acting on their behalf, or such other counsel as this Court may designate is hereby directed and empowered to enforce this *Entry of Judgment and Order* with all deliberate speed before this Court, or any other court of appropriate jurisdiction, should any violation of this Order reasonably appear or be reasonably apprehended. Such Plaintiffs, attorneys acting on their behalf, or such other counsel as this Court may designate shall not join as a party any official, either in his or her official capacity or individually, without a showing first to the court that the effective enforcement of this *Entry of Judgment and Order*, most probably, requires such joinder or joinders.

Costs are taxed to the State of Kansas. The Plaintiffs' request for attorney fees is denied.

This entry of judgment shall be effective when filed with the Clerk of this Court and no further journal entry is required.

6. The SDFQPA makes financial provision to pay the operational costs of local school districts that provide primary and secondary public education. The Panel held certain parts of the SDFQPA were unconstitutional. The SDFQPA explicitly provides that if any part of the Act is found “invalid or unconstitutional,” the entire Act is to be held invalid. K.S.A. 72-6405(b).

A. The SDFQPA uses base state aid per pupil (“BSAPP”) as the starting point for calculation of each local school district’s state aid. K.S.A. 72-6410 is part of the SDFQPA. Subsection (b)(1) sets the base state aid per pupil (“BSAPP”) at \$4,492 for 2012-13. However, subsection (b)(2) provides:

The amount of base state aid per pupil is subject to reduction commensurate with any reduction under K.S.A. 75-6704, and amendments thereto, in the amount of the appropriation from the state general fund for general state aid. If the amount of appropriations for general state aid is insufficient to pay in full the amount each district is entitled to receive for any school year, the amount of base state aid per pupil for such school year is subject to reduction commensurate with the amount of the insufficiency.

Id. (emphasis added). The State’s actual 2012-13 appropriation for primary and secondary education required a reduction in the target BSAPP. The Panel, however, mandated that the State fund BSAPP at \$4,492 and thus effectively invalidated the part of subsection (b)(2) that is italicized above. The Panel limited that subsection to allotments, and refused to recognize that subsection’s clear language as well as the constitutional limitation on a current legislature’s power to make appropriations for future legislatures. Order, pp. 212-16.

B. The SDFQPA provides that a school district board may approve Local Option Budget (“LOB”) to raise revenue in addition to state financial aid. K.S.A. 72-6433, -6433d. The LOB is funded by local taxes, primarily on real property. The State gives assistance

(“supplemental state aid”) to districts with relatively low assessed valuations per student to help fund districts’ LOBs. K.S.A. 72-6434. Subsection (e)(1) of K.S.A. 72-6434 provides:

Except as provided by paragraph (2) moneys received as supplemental state aid shall be used to meet the requirements under the school performance accreditation system adopted by the state board, to provide programs and services required by law and to improve student performance.

Subsection (b) provides:

If the amount of appropriation for supplemental general state aid is less than the amount appropriated among the districts in proportion to the amount each district is entitled to receive for the school year, the state board shall prorate the amount appropriated among the districts in proportion to the amount each district is entitled to receive.

The Panel does not attach any meaning to subsection (e)(1), and thus invalidates it. The Panel held that the express directions in subsection (e)(1) for the use of supplemental aid was not binding on local school districts, because the Panel believed that the statute was unconstitutional if districts were mandated to use LOB funds for foundational education expenses. Opinion, pp. 141-42. The Panel also held subsection (b)’s proration of supplemental state aid was unconstitutional on the ground that it violated a wealth-based equity requirement which the Panel believes exists in Article 6, § 6(b). *Id.*, p. 141.

7. Separate from any provision in the SDFQPA, the Panel held that the level of funding provided by the State for local districts’ operation expenses—the Panel refused to consider other sources of revenue—is inadequate and violates Article 6, § 6(b). Opinion, p. 229.

8. While the SDFQPA addresses operational costs, K.S.A. 72-8801, *et seq.* grants local school districts the power to levy local taxes for capital outlays. K.S.A. 72-8814 establishes the authority and methodology for the State to provide capital outlay state aid to certain districts. However, K.S.A. 72-8814(c) provides that capital outlay state aid will not be paid for years ending June 30, 2012 and June 30, 2013. The Panel found “K.S.A. 72-8814 as it

now stands, having barred payments by its terms for FY2012 and FY2013, makes the authority to lay a capital outlay tax by K.S.A. 72-8801 unconstitutional as the latter now currently stands fully grounded on a wealth based disparity in the authorization and availability of such funds.” Opinion, p. 197.

*If Operation and Enforcement of the Panel’s Judgment is
not Stayed, Kansas Schools Maybe Left Unfunded and
Local Districts May Default on Bonds*

9. The Panel orders the State to appropriate almost \$500 million more dollars in FY2013-14, and purports to enjoin the State from using a BSAPP of anything less than \$4492. Order, pp. 245-49. The Panel does not state what remedy it would enforce if next year’s BSAPP falls short of the Panel’s mandate.

10. The Panel may have intended that the State have an opportunity to satisfy the Panel’s Order before funding to local districts is halted or any other extreme remedy is instituted. However, the interrelated nature of the SDFQPA, *see* K.S.A. 72-6405(b), may produce an earlier, if not immediate, halt to state and local funding. As matters stand, the Panel has found some portions of the Act unconstitutional, and the only authority for state aid for operational expenses is found in the SDFQPA. Also, the local districts’ LOB taxing authority is exclusively provided by the SDFQPA. Thus, the ability of school districts to levy and collect local revenue is at peril if the Panel’s Order is not stayed pending resolution of this appeal.

11. Moreover, local school districts need funds for their capital outlay expenses. For the 2012-13 school year, Kansas local districts have levied local capital outlay taxes expected to generate approximately \$162 million. See attached Affidavit from Dale Dennis, Deputy Commissioner for Fiscal and Administrative Services in the Kansas Department of Education. Some of this revenue goes to pay local bond obligations already in place. Yet, the Panel found

K.S.A. 72-8801, *et seq.* unconstitutional and ordered it is “of no force and effect from and after July 1, 2013.” If the Panel’s Order is not stayed, some districts’ bond agreements, made pursuant to K.S.A. 72-8801, may be in default now, and certainly may be in default after July 1, 2013, because local districts will not be able to raise funds for capital outlay after that date absent the State’s acquiescence in the Panel’s Order.

12. Everyone – including students, parents, teachers, legislators, other government officials, and concerned citizens – aspires to satisfy the Kansas constitution’s direction concerning suitable provision for finance of the educational interests of Kansas. But there are substantial legal and factual disputes in this appeal that bear upon whether that task has been achieved, disputes that need to be resolved ultimately by this Court. The State has the right to prosecute an appeal from the Panel’s conclusion that the State has violated Article 6, § 6 of the Kansas Constitution. It is an understatement to assert that the issues in this appeal are important; they are indeed compelling, and among the most fundamental to all Kansans.

13. The Panel’s decision merits careful and deliberative review by this Court, and the State should not be put to a Hobson’s choice between proceeding with no operative school finance system or acquiescence in the Panel’s decision without this Court’s review.

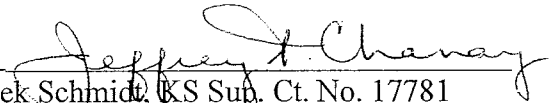
14. Plaintiffs oppose this motion, and have refused to agree to jointly seek a stay from this Court.

Relief Requested

The State respectfully requests that this Court grant a stay that suspends the Panel’s Entry of Judgment and Order and maintains the *status quo* until the Court can review the Panel’s decision and issue its own mandate in this case.

Respectfully submitted,

OFFICE OF ATTORNEY GENERAL
DEREK SCHMIDT

By: 
Derek Schmidt, KS Sup. Ct. No. 17781
Attorney General of Kansas
Jeffrey A. Chanay, KS Sup. Ct. No. 12056
Deputy Attorney General,
Civil Litigation Division
Stephen R. McAllister, KS Sup. Ct. No. 15845
Solicitor General of the State of Kansas
M. J. Willoughby, KS Sup. Ct. No. 14059
Assistant Attorney General
Memorial Bldg., 2nd Floor
120 SW 10th Avenue
Topeka, Kansas 66612-1597
Tel: (785) 296-2215
Fax: (785) 291-3767
Email: jeff.chanay@ksag.org
stevermac@fastmail.fm
mj.willoughby@ksag.org

and

HITE, FANNING & HONEYMAN, LLP
Arthur S. Chalmers, KS Sup. Ct. No. 11088
Gaye B. Tibbets, KS Sup. Ct. No. 13240
Jerry D. Hawkins, KS Sup. Ct. No. 18222
Rachel E. Lomas, KS Sup. Ct. No. 23767
100 North Broadway, Suite 950
Wichita, Kansas 67202
Tel: (316) 265-7741
Fax: (316) 267-7803
E-mail: chalmers@hitefanning.com
tibtets@hitefanning.com
hawkins@hitefanning.com
lomas@hitefanning.com

Attorneys for the State of Kansas

CERTIFICATE OF SERVICE

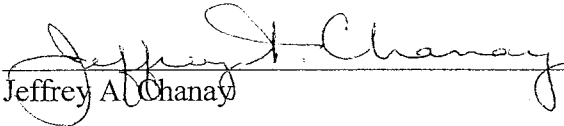
The undersigned hereby certifies that on the 7th day of February 2013, a true and correct copy of the above and foregoing MOTION was hand-delivered to:

Mr. Alan L. Rupe
Ms. Jessica Gardner
Kutak Rock LLP
1605 N. Waterfront Pkwy, Ste. 150
Wichita, KS 67206

and was mailed, postage prepaid, to:

Mr. John S. Robb
Somers, Robb & Robb
110 East Broadway
Newton, KS 67114-0544

Attorneys for Plaintiffs


Jeffrey A. Chanay

STATE OF KANSAS)
)
COUNTY OF SHAWNEE) ss:

AFFIDAVIT OF DALE DENNIS

I, Dale Dennis, of lawful age, being first duly sworn, on oath, depose and say that:

1. I am currently employed as Deputy Commissioner for Fiscal and Administrative Services in the Kansas State Department of Education (KSDE). My duties include overseeing the distribution of school finance funds as well as overseeing the preparation of various reports from data submitted by the Kansas School Districts as per State reporting requirements. These requirements include submitting School District fiscal information, including data reflecting monies received by the Districts from various sources, including the capital outlay mill rate.

2. I ran the attached report showing the capital outlay mill rate for 2012-13 for Kansas School Districts and the estimated amount of revenue expected to be generated for the Districts from the mill levy. I supervised the preparation of the attached report, which was based upon data submitted by School District personnel in the regular course of their duties of reporting to the KSDE based upon data School Districts would have entered at the time of their annual budgeting process. By law, budgets are to be submitted to the KSDE by August 25 of each year.

3. If the statutes allowing the Districts to collect a capital mill outlay are enjoined as of July 1, 2013, the Districts will not be able to lawfully collect the revenue shown as being due from the capital outlay mill levy. Although the amount varies by District, and some Districts do not make this levy, the amount is substantial for some Districts. The total amount of revenue generated from this source for 2012-13 is estimated at \$162,196,117.

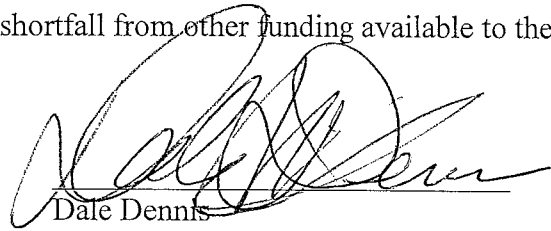
4. Capital outlay funds have to be spent on equipment and construction-related expenses as per K.S.A. 72-8801, *et seq.* Without those funds, summer projects will have to be delayed, canceled or reduced. Districts will have trouble making bond and interest payments. School buses and technology purchased with capital outlay funds will be affected.

5. If a school district has issued bonds that are backed by capital outlay funds as per K.S.A. 72-8805, that could cause a default on those bonds or interfere with the availability of funding under those bonds.

6. Because of the Districts' budgeting process and teacher contract requirements, Districts are starting on their budgets now and planning, including which and how many staff contracts to renew. These decisions are based in part on how much money will be available to the District.

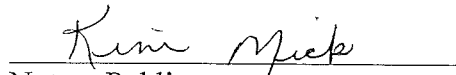
7. It will be difficult, if not impossible, for Districts with substantial expected revenue from the capital outlay mill levy to make up the shortfall from other funding available to them.

FURTHER AFFIANT SAITH NOT.

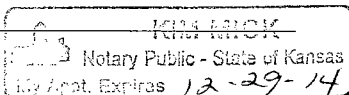


Dale Dennis
Deputy Commissioner for Fiscal and
Administrative Services
Kansas State Department of Education

6th SUBSCRIBED AND SWORN to before me, the undersigned authority, on this day of February, 2013.


Notary Public

My Appointment Expires:



	1/22/2013		Col 1	Col 2	Col 3
			2012-2013		
			Capital Outlay	2012-13 Est.	2012-13 Est.
USD	District	County	Mill Rate	Total Valuation	Revenue Generated
D0101	Erie-Galesburg	Neosho	.000	33,305,062	0
D0102	Cimarron-Ensign	Gray	.000	38,749,463	0
D0103	Cheylin	Cheyenne	6.000	16,248,278	97,490
D0105	Rawlins County	Rawlins	8.000	24,363,599	194,909
D0106	Western Plains	Ness	3.996	47,811,896	191,056
D0107	Rock Hills	Jewell	.000	28,621,257	0
D0108	Washington Co. Schools	Washington	.000	29,230,033	0
D0109	Republic County	Republic	3.739	37,537,210	140,352
D0110	Thunder Ridge Schools	Phillips	.000	14,439,194	0
D0111	Doniphan West Schools	Doniphan	2.999	51,119,424	153,307
D0112	Central Plains	Ellsworth	4.000	99,940,048	399,760
D0113	Prairie Hills	Nemaha	6.000	82,105,890	492,635
D0114	Riverside	Doniphan	.000	35,308,970	0
D0115	Nemaha Central	Nemaha	.000	64,588,346	0
D0200	Greeley County Schools	Greeley	3.999	26,772,903	107,065
D0202	Turner-Kansas City	Wyandotte	8.000	120,875,510	967,004
D0203	Piper-Kansas City	Wyandotte	8.000	148,967,856	1,191,743
D0204	Bonner Springs	Wyandotte	7.903	160,551,823	1,268,841
D0205	Bluestem	Butler	5.987	32,727,516	195,940
D0206	Remington-Whitewater	Butler	.000	44,011,217	0
D0207	Ft Leavenworth	Leavenworth	3.951	2,573,031	10,166
D0208	Wakeeney	Trego	3.997	43,553,504	174,083
D0209	Moscow Public Schools	Stevens	4.000	68,617,374	274,469
D0210	Hugoton Public Schools	Stevens	4.001	215,276,765	861,322
D0211	Norton Community Schools	Norton	2.996	39,966,626	119,740
D0212	Northern Valley	Norton	5.000	11,976,628	59,883
D0214	Ulysses	Grant	5.000	260,766,432	1,303,832
D0215	Lakin	Kearny	5.000	140,547,183	702,736
D0216	Deerfield	Kearny	4.096	47,756,281	195,610
D0217	Rolla	Morton	5.016	61,781,706	309,897
D0218	Elkhart	Morton	3.977	64,880,344	258,029
D0219	Minneola	Clark	4.000	21,424,096	85,696
D0220	Ashland	Clark	4.000	28,663,460	114,654
D0223	Barnes	Washington	4.000	30,672,095	122,688
D0224	Clifton-Clyde	Washington	.000	24,309,241	0
D0225	Fowler	Meade	3.999	14,120,129	56,466
D0226	Meade	Meade	4.999	57,147,802	285,682
D0227	Hodgeman County Schools	Hodgeman	4.000	44,730,405	178,922
D0229	Blue Valley	Johnson	8.000	2,296,381,319	18,371,051
D0230	Spring Hill	Johnson	.000	125,850,884	0
D0231	Gardner Edgerton	Johnson	8.000	226,546,672	1,812,373
D0232	De Soto	Johnson	8.000	374,975,373	2,999,803
D0233	Olathe	Johnson	6.991	1,664,829,800	11,638,825
D0234	Fort Scott	Bourbon	.000	76,136,669	0
D0235	Uniontown	Bourbon	.000	13,831,961	0
D0237	Smith Center	Smith	7.822	24,100,779	188,516
D0239	North Ottawa County	Ottawa	1.500	33,071,143	49,607
D0240	Twin Valley	Ottawa	3.998	28,801,573	115,149
D0241	Wallace County Schools	Wallace	3.997	24,347,851	97,318
D0242	Weskan	Wallace	5.000	9,435,234	47,176
D0243	Lebo-Waverly	Coffey	.000	23,248,292	0
D0244	Burlington	Coffey	3.996	362,087,018	1,446,900
D0245	LeRoy-Gridley	Coffey	2.800	21,098,633	59,076

	1/22/2013		Col 1	Col 2	Col 3
			2012-2013		
			Capital Outlay	2012-13 Est.	2012-13 Est.
USD	District	County	Mill Rate	Total Valuation	Revenue Generated
D0246	Northeast	Crawford	.000	16,632,167	0
D0247	Cherokee	Crawford	4.000	28,189,143	112,757
D0248	Girard	Crawford	2.000	34,087,377	68,175
D0249	Frontenac Public Schools	Crawford	.000	24,376,477	0
D0250	Pittsburg	Crawford	.994	137,803,613	136,977
D0251	North Lyon County	Lyon	6.995	32,050,874	224,196
D0252	Southern Lyon County	Lyon	7.997	35,736,036	285,781
D0253	Emporia	Lyon	.000	167,756,121	0
D0254	Barber County North	Barber	4.033	54,975,285	221,715
D0255	South Barber	Barber	8.000	81,410,480	651,284
D0256	Marmaton Valley	Allen	.000	15,836,650	0
D0257	Iola	Allen	4.499	51,769,946	232,913
D0258	Humboldt	Allen	2.989	27,784,654	83,048
D0259	Wichita	Sedgwick	4.534	2,600,132,581	11,789,001
D0260	Derby	Sedgwick	5.998	397,828,589	2,386,176
D0261	Haysville	Sedgwick	5.013	134,148,000	672,484
D0262	Valley Center Pub Sch	Sedgwick	.800	114,721,526	91,777
D0263	Mulvane	Sedgwick	3.005	85,376,652	256,557
D0264	Clearwater	Sedgwick	5.996	57,399,181	344,165
D0265	Goddard	Sedgwick	7.986	226,856,839	1,811,679
D0266	Maize	Sedgwick	6.020	350,097,644	2,107,588
D0267	Renwick	Sedgwick	7.000	101,123,522	707,865
D0268	Cheney	Sedgwick	6.210	30,121,583	187,055
D0269	Palco	Rooks	8.000	51,530,513	412,244
D0270	Plainville	Rooks	8.000	64,602,990	516,824
D0271	Stockton	Rooks	8.000	29,284,907	234,279
D0272	Waconda	Mitchell	2.003	24,998,443	50,072
D0273	Beloit	Mitchell	7.982	50,721,355	404,858
D0274	Oakley	Logan	3.997	84,892,896	339,317
D0275	Triplains	Logan	7.998	20,074,458	160,556
D0281	Graham County	Graham	7.808	56,618,465	442,077
D0282	West Elk	Elk	.000	18,636,535	0
D0283	Elk Valley	Elk	.000	10,400,000	0
D0284	Chase County	Chase	4.778	41,011,409	195,953
D0285	Cedar Vale	Chautauqua	.000	7,566,864	0
D0286	Chautauqua Co Community	Chautauqua	.000	21,204,802	0
D0287	West Franklin	Franklin	3.999	38,717,899	154,833
D0288	Central Heights	Franklin	.000	23,097,635	0
D0289	Wellsville	Franklin	7.997	46,358,008	370,725
D0290	Ottawa	Franklin	5.000	119,312,761	596,564
D0291	Grinnell Public Schools	Gove	2.000	15,721,773	31,444
D0292	Wheatland	Gove	2.009	14,020,486	28,167
D0293	Quinter Public Schools	Gove	8.000	23,372,610	186,981
D0294	Oberlin	Decatur	6.000	33,414,424	200,487
D0297	St Francis Comm Sch	Cheyenne	3.995	27,626,853	110,369
D0298	Lincoln	Lincoln	3.999	23,816,524	95,242
D0299	Sylvan Grove	Lincoln	3.993	21,055,311	84,074
D0300	Comanche County	Comanche	3.964	48,018,891	190,347
D0303	Ness City	Ness	5.355	48,615,642	260,337
D0305	Salina	Saline	6.000	432,060,881	2,592,365
D0306	Southeast Of Saline	Saline	2.995	67,257,616	201,437
D0307	Ell-Saline	Saline	.000	20,529,242	0
D0308	Hutchinson Public Schools	Reno	1.987	197,380,554	392,195

	1/22/2013		Col 1	Col 2	Col 3
			2012-2013		
			Capital Outlay	2012-13 Est.	2012-13 Est.
USD	District	County	Mill Rate	Total Valuation	Revenue Generated
D0309	Nickerson	Reno	1.998	64,976,651	129,823
D0310	Fairfield	Reno	6.000	34,656,867	207,941
D0311	Pretty Prairie	Reno	3.994	15,766,878	62,973
D0312	Haven Public Schools	Reno	7.986	61,788,167	493,440
D0313	Buhler	Reno	6.000	138,862,532	833,175
D0314	Brewster	Thomas	5.000	10,710,375	53,552
D0315	Colby Public Schools	Thomas	1.742	66,656,571	116,116
D0316	Golden Plains	Thomas	.000	10,612,516	0
D0320	Wamego	Pottawatomie	.000	73,261,824	0
D0321	Kaw Valley	Pottawatomie	8.000	281,896,250	2,255,170
D0322	Onaga-Havensville-Wheaton	Pottawatomie	4.000	19,226,317	76,905
D0323	Rock Creek	Pottawatomie	.000	42,166,943	0
D0325	Phillipsburg	Phillips	3.993	28,020,135	111,884
D0326	Logan	Phillips	.000	17,522,747	0
D0327	Ellsworth	Ellsworth	4.000	36,790,295	147,161
D0329	Mill Creek Valley	Wabaunsee	1.500	36,629,028	54,944
D0330	Mission Valley	Wabaunsee	3.997	34,059,826	136,137
D0331	Kingman - Norwich	Kingman	3.965	69,740,654	276,522
D0332	Cunningham	Kingman	4.157	57,263,934	238,046
D0333	Concordia	Cloud	2.000	51,307,234	102,614
D0334	Southern Cloud	Cloud	2.483	18,987,073	47,145
D0335	North Jackson	Jackson	.000	16,105,674	0
D0336	Holton	Jackson	5.187	41,559,899	215,571
D0337	Royal Valley	Jackson	3.627	27,474,628	99,650
D0338	Valley Falls	Jefferson	.000	15,257,714	0
D0339	Jefferson County North	Jefferson	4.001	16,154,061	64,632
D0340	Jefferson West	Jefferson	5.005	38,208,918	191,236
D0341	Oskaloosa Public Schools	Jefferson	.000	25,902,885	0
D0342	McLouth	Jefferson	.000	29,458,885	0
D0343	Perry Public Schools	Jefferson	3.361	58,940,126	198,098
D0344	Pleasanton	Linn	.000	12,951,244	0
D0345	Seaman	Shawnee	7.932	219,900,000	1,744,247
D0346	Jayhawk	Linn	2.000	31,557,938	63,116
D0347	Kinsley-Offerle	Edwards	.100	26,501,643	2,650
D0348	Baldwin City	Douglas	7.007	74,870,828	524,620
D0349	Stafford	Stafford	3.866	18,915,470	73,127
D0350	St John-Hudson	Stafford	3.983	43,123,209	171,760
D0351	Macksville	Stafford	4.000	34,993,613	139,974
D0352	Goodland	Sherman	1.638	66,864,238	109,524
D0353	Wellington	Sumner	4.996	64,383,074	321,658
D0355	Ellinwood Public Schools	Barton	6.129	40,962,934	251,062
D0356	Conway Springs	Sumner	.000	19,797,468	0
D0357	Belle Plaine	Sumner	1.686	21,209,995	35,760
D0358	Oxford	Sumner	.000	17,348,813	0
D0359	Argonia Public Schools	Sumner	2.498	12,972,499	32,405
D0360	Caldwell	Sumner	4.999	14,050,916	70,241
D0361	Anthony-Harper	Harper	3.289	68,717,428	226,012
D0362	Prairie View	Linn	7.997	141,821,341	1,134,145
D0363	Holcomb	Finney	5.101	169,746,437	865,877
D0364	Marysville	Marshall	8.000	71,543,984	572,352
D0365	Garnett	Anderson	4.000	65,918,113	263,672
D0366	Woodson	Woodson	.000	26,788,688	0
D0367	Osawatomie	Miami	.000	43,890,106	0

	1/22/2013		Col 1	Col 2	Col 3
			2012-2013		
			Capital Outlay	2012-13 Est.	2012-13 Est.
USD	District	County	Mill Rate	Total Valuation	Revenue Generated
D0368	Paola	Miami	7.996	128,895,556	1,030,649
D0369	Burrton	Harvey	7.983	18,459,318	147,361
D0371	Montezuma	Gray	.100	16,084,498	1,608
D0372	Silver Lake	Shawnee	2.500	29,482,219	73,706
D0373	Newton	Harvey	2.357	149,647,688	352,720
D0374	Sublette	Haskell	4.000	107,929,731	431,719
D0375	Circle	Butler	4.815	170,480,773	820,865
D0376	Sterling	Rice	.000	22,886,384	0
D0377	Atchison Co Comm Schools	Atchison	.000	44,490,644	0
D0378	Riley County	Riley	5.998	38,113,515	228,605
D0379	Clay Center	Clay	.000	74,991,021	0
D0380	Vermillion	Marshall	7.991	26,156,364	209,016
D0381	Spearville	Ford	.000	18,763,553	0
D0382	Pratt	Pratt	4.000	87,054,463	348,218
D0383	Manhattan-Ogden	Riley	6.001	551,148,287	3,307,441
D0384	Blue Valley	Riley	.000	16,849,744	0
D0385	Andover	Butler	7.000	273,321,936	1,913,254
D0386	Madison-Virgil	Greenwood	.000	14,742,398	0
D0387	Altoona-Midway	Wilson	.000	19,081,012	0
D0388	Ellis	Ellis	7.989	39,068,791	312,121
D0389	Eureka	Greenwood	3.988	28,749,806	114,654
D0390	Hamilton	Greenwood	.957	8,155,807	7,805
D0392	Osborne County	Osborne	.000	20,993,130	0
D0393	Solomon	Dickinson	.000	21,708,937	0
D0394	Rose Hill Public Schools	Butler	2.134	59,775,261	127,560
D0395	LaCrosse	Rush	4.232	22,723,686	96,167
D0396	Douglass Public Schools	Butler	3.992	25,870,531	103,275
D0397	Centre	Marion	4.000	21,144,118	84,576
D0398	Peabody-Burns	Marion	5.987	23,867,504	142,895
D0399	Paradise	Russell	8.000	32,826,125	262,609
D0400	Smoky Valley	McPherson	2.859	58,178,848	166,333
D0401	Chase-Raymond	Rice	6.305	23,608,954	148,854
D0402	Augusta	Butler	3.260	82,613,539	269,320
D0403	Otis-Bison	Rush	2.909	31,592,151	91,902
D0404	Riverton	Cherokee	2.989	34,922,187	104,382
D0405	Lyons	Rice	.251	39,190,187	9,837
D0407	Russell County	Russell	6.000	85,598,128	513,589
D0408	Marion-Florence	Marion	.000	30,735,030	0
D0409	Atchison Public Schools	Atchison	2.999	85,386,586	256,074
D0410	Durham-Hillsboro-Lehigh	Marion	3.047	34,868,422	106,244
D0411	Goessel	Marion	.000	12,517,985	0
D0412	Hoxie Community Schools	Sheridan	3.993	32,150,284	128,376
D0413	Chanute Public Schools	Neosho	.000	95,373,790	0
D0415	Hiawatha	Brown	4.000	83,553,159	334,213
D0416	Louisburg	Miami	2.533	112,781,279	285,675
D0417	Morris County	Morris	2.996	55,879,748	167,416
D0418	McPherson	McPherson	7.982	173,264,848	1,383,000
D0419	Canton-Galva	McPherson	4.995	30,332,684	151,512
D0420	Osage City	Osage	.000	26,970,101	0
D0421	Lyndon	Osage	.000	20,091,131	0
D0422	Kiowa County	Kiowa	4.025	73,841,485	297,212
D0423	Moundridge	McPherson	3.998	37,802,174	151,133
D0426	Pike Valley	Republic	.000	14,320,833	0

	1/22/2013		Col 1	Col 2	Col 3
			2012-2013		
			Capital Outlay	2012-13 Est.	2012-13 Est.
USD	District	County	Mill Rate	Total Valuation	Revenue Generated
D0428	Great Bend	Barton	.000	149,589,429	0
D0429	Troy Public Schools	Doniphan	.000	19,464,715	0
D0430	South Brown County	Brown	.000	23,558,113	0
D0431	Hoisington	Barton	.000	45,891,892	0
D0432	Victoria	Ellis	7.856	45,204,538	355,127
D0434	Santa Fe Trail	Osage	2.000	45,820,459	91,641
D0435	Abilene	Dickinson	3.498	77,276,845	270,314
D0436	Caney Valley	Montgomery	.000	31,938,411	0
D0437	Auburn Washburn	Shawnee	5.002	429,454,741	2,148,133
D0438	Skyline Schools	Pratt	3.500	28,592,378	100,073
D0439	Sedgwick Public Schools	Harvey	2.993	15,645,818	46,828
D0440	Halstead	Harvey	.000	36,677,676	0
D0443	Dodge City	Ford	3.500	195,477,310	684,171
D0444	Little River	Rice	7.005	36,578,742	256,234
D0445	Coffeyville	Montgomery	3.996	205,639,729	821,736
D0446	Independence	Montgomery	1.009	103,222,005	104,151
D0447	Cherryvale	Montgomery	.000	23,788,261	0
D0448	Inman	McPherson	.400	31,263,495	12,505
D0449	Easton	Leavenworth	1.799	32,510,700	58,487
D0450	Shawnee Heights	Shawnee	8.000	183,789,575	1,470,317
D0452	Stanton County	Stanton	4.000	84,069,184	336,277
D0453	Leavenworth	Leavenworth	2.999	185,017,670	554,868
D0454	Burlingame Public School	Osage	.000	11,365,312	0
D0456	Marais Des Cygnes Valley	Osage	.000	15,764,993	0
D0457	Garden City	Finney	2.003	323,233,854	647,437
D0458	Basehor-Linwood	Leavenworth	5.897	124,575,769	734,623
D0459	Bucklin	Ford	4.000	31,100,657	124,403
D0460	Hesston	Harvey	.423	39,043,753	16,516
D0461	Neodesha	Wilson	2.204	27,420,461	60,435
D0462	Central	Cowley	5.692	12,503,815	71,172
D0463	Udall	Cowley	.000	17,183,603	0
D0464	Tonganoxie	Leavenworth	5.798	93,515,439	542,203
D0465	Winfield	Cowley	4.529	98,939,845	448,099
D0466	Scott County	Scott	6.000	99,348,987	596,094
D0467	Leoti	Wichita	3.854	29,589,510	114,038
D0468	Healy Public Schools	Lane	4.092	17,635,757	72,166
D0469	Lansing	Leavenworth	3.998	117,605,782	470,188
D0470	Arkansas City	Cowley	.000	85,258,499	0
D0471	Dexter	Cowley	.000	6,834,377	0
D0473	Chapman	Dickinson	1.998	68,229,890	136,323
D0474	Haviland	Kiowa	4.248	18,069,227	76,758
D0475	Geary County Schools	Geary	.000	215,681,858	0
D0476	Copeland	Gray	.100	13,489,084	1,349
D0477	Ingalls	Gray	4.000	18,580,365	74,321
D0479	Crest	Anderson	.000	13,599,213	0
D0480	Liberal	Seward	.000	177,700,690	0
D0481	Rural Vista	Dickinson	3.996	28,087,489	112,238
D0482	Dighton	Lane	7.937	51,238,820	406,683
D0483	Kismet-Plains	Seward	6.000	91,544,836	549,269
D0484	Fredonia	Wilson	.000	40,604,824	0
D0487	Herington	Dickinson	.000	19,937,391	0
D0489	Hays	Ellis	8.000	277,594,714	2,220,758
D0490	El Dorado	Butler	3.999	163,704,875	654,656

	1/22/2013		Col 1	Col 2	Col 3
			2012-2013		
			Capital Outlay	2012-13 Est.	2012-13 Est.
USD	District	County	Mill Rate	Total Valuation	Revenue Generated
D0491	Eudora	Douglas	5.926	58,120,225	344,420
D0492	Flinthills	Butler	3.992	16,555,200	66,088
D0493	Columbus	Cherokee	3.974	55,950,979	222,349
D0494	Syracuse	Hamilton	4.000	44,786,812	179,147
D0495	Ft Larned	Pawnee	4.997	49,119,059	245,448
D0496	Pawnee Heights	Pawnee	3.994	14,209,374	56,752
D0497	Lawrence	Douglas	7.952	975,667,221	7,758,506
D0498	Valley Heights	Marshall	5.007	17,126,942	85,755
D0499	Galena	Cherokee	.000	14,686,770	0
D0500	Kansas City	Wyandotte	7.864	667,856,955	5,252,027
D0501	Topeka Public Schools	Shawnee	5.498	602,660,891	3,313,430
D0502	Lewis	Edwards	.000	15,260,739	0
D0503	Parsons	Labette	.000	51,442,333	0
D0504	Oswego	Labette	.000	11,667,676	0
D0505	Chetopa-St. Paul	Labette	.000	14,468,641	0
D0506	Labette County	Labette	3.000	49,351,592	148,055
D0507	Satanta	Haskell	4.000	144,269,725	577,079
D0508	Baxter Springs	Cherokee	.000	24,214,121	0
D0509	South Haven	Sumner	5.398	8,990,312	48,530
D0511	Attica	Harper	3.992	16,787,531	67,016
D0512	Shawnee Mission Pub Sch	Johnson	8.000	2,878,923,302	23,031,386
	TOTALS			30,358,321,179	162,196,117