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To: Chief School Administrators
District Business Manager

From: Dale M. Dennis, Deputy Commissioner, Division of Fiscal and Administrative Services
S. Craig Neuenswander, School Finance Director

Date: November 8, 2018

Subject: Impact Aid – Local Tax Proportion and Disparity (*FY19 updated estimates*)

The purpose of this memorandum is to give you notice, that pursuant to section 7009 of the Elementary and Secondary Education Act, or 20 U.S.C. §7709, the State of Kansas is requesting permission from the federal government to take federal impact aid payments into account in determining state aid payments to school districts during the state fiscal year 2019. ***These estimates are based on unaudited 2018-19 enrollment data, which is the most current information we have as submitted by the school districts. This estimate is as accurate as it can be, based upon information we have available as of this date.***

Pursuant to 34 CFR 222.161(b)(2)(B), the State assures if final data do not demonstrate that the State's program met the disparity standard for FY2019, the State will pay to each of the affected LEAs the amount by which the State reduced state aid to the LEA within 60 days.

Below is a column explanation of the local tax proportion displaying the portion of local tax revenues covered under the state equalization program, as required by 34 CFR 222.163(b).

Column 1 - 2018-19 Estimated General Fund local tax revenues
(Beginning FY15, 20mills ad valorem sent to State Treasurer and redistributed as General State Aid)

Column 2 - 2018-19 Estimated Local Option Budget (LOB) local tax revenues
(USD Budget Code 08 – Budget Lines 20, 25 and 205)

Column 3 - 2018-19 Estimated Total Tax Revenues (Column 1 plus Column 2)

Column 4 - 2018-19 Estimated Local Tax Revenues Not Covered Under the State Equalization Program *(USD Budget Code 10 - Adult Education, Budget Lines 15, 20 and 25)*

Column 5 - 2018-19 Estimated Total Tax Revenues (Column 3 plus Column 4)

Column 6 - Tax Proportion of Local Revenues Covered Under the Equalization Program
(Column 3 divided by Column 5)

Column 7 - Deductible Federal Impact Aid Receipts Per 34 CFR 222.61 – Estimated amounts of Impact Aid funds deducted by the Kansas Department of Education during the 2018-19 school year when determining state aid to LEAs.

Computation of Disparity: The computation of disparity is performed as required by 34 CFR 222.162 based on weighted pupil count on an expenditure basis. The computations are displayed on the pages to follow.

1. The Per Pupil amounts are ranked in descending order.
2. The 95th and 5th percentiles are identified as follows:
    a. The total weighted full time equivalency (FTE) is multiplied by 5% to obtain the target number needed to find the 95th and 5th percentiles of the total weighted enrollment.
    b. The total weighted FTE are added from the top down until the target number is reached but not exceeded; the next value down identifies the LEA at the 95th percentile.
    c. The total weighted FTE are added from the bottom up until the target number is reached but not exceeded; the next value up identifies the LEA at the 5th percentile.
3. The amount per pupil at the 5th percentile is subtracted from the amount per pupil at the 95th percentile. The result is divided by the amount shown for the LEA at the 5th percentile, yielding the percentage of disparity.

Below is a column explanation for the computation of Disparity as required under Section 7009(b)(2).

Column 1 This is the 2018-19 estimated full-time equivalency (FTE) weighted enrollment based on unaudited data). Kansas uses September 20th as the count date for determining the general fund budget for school districts (or the date following if the 20th falls on a weekend). Districts may qualify for a 2nd count (February 20) if they have military dependent students not enrolled on September 20, of at least 25 FTE or 1% of their September 20 enrollment. The weighted FTE is composed of:

- adjusted enrollment FTE is the higher of the first preceding school year (2017-18) or second preceding school year (2016-17) plus current year 4-yr old at-risk. If a district meets specific criteria, they may be eligible to use the three-year average (2015-16, 2016-17 and 2017-18) plus current year 4-year old at-risk.
- low or high enrollment weighted FTE
- bilingual weighted FTE (the higher of bilingual contact hours times .395 **or** bilingual headcount times .185)
- vocational weighted FTE (vocational FTE times .50)
- at-risk weighted FTE (the number of eligible students that qualify for free lunches times .484)
- high density at-risk weighted FTE (the higher of high density at-risk calculated at the district level or sum of building level)
- new facilities weighted FTE (enrollment of students attending a new facility times .25)
- transportation weighted FTE (based on eligible students >= 2.5 miles from residence to attendance center: the higher of 2016-17 or 2018-19 transportation aid divided by $4,165)

- ancillary facilities weighting (USD 229, USD 230, USD 231, USD 232 and USD 233 Board of Tax Appeals amount divided by $4,006).
- cost of living weighted FTE (USD 229, USD 232, USD 233, USD 497 and USD 512 Board of Tax Appeals amount divided by $4,165)
- Ft. Hays State University – Math & Science Academy weighted FTE
- virtual enrollment FTE
- special education weighted FTE

Column 2 2018-19 Estimated General Fund Expenditures (estimated FTE weighted enrollment times $4,165 plus virtual state aid)

Column 3 2018-19 Estimated Supplemental General Fund Expenditures

Column 4 2018-19 Total Estimated General Fund and Supplemental. General Fund Expenditures (Column 2 plus Column 3)

Column 5 The expenditures per pupil were computed by taking Column 4 divided by Column 1. This column was listed low to high. We disregarded expenditures above the 95th percentile and below the 5th percentile. The expenditures per pupil (weighted FTE) at the 5th percentile is $5,440.35 (Coffeyville District #445) and the expenditures per pupil (weighted FTE) at the 95th percentile is $5,669.10 (Shawnee Mission District #512). The resulting disparity is 4.20% and is within the 25 percent disparity allowed under section 7009(b)(2).

$ 5,669.10
- 5,440.35
228.74
÷ 5,440.35
4.20 %

If we can answer any questions, please let us know.

Enclosures

Updated 11/7/2018				Local Tax Proportion - 2018-19 Updated Estimates						
				Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7
				2018-19 Est.	2018-19 Est.	2018-19 Est.	2018-19 Est.	2018-19 Est.	2018-19 Est.	2018-19 Est.
				General Fund	Supp General	General & Supp General	Adult Ed Fund	Total	Local Tax	
				Ad Valorem	Ad Valorem	Property Tax	Ad Valorem	Local Revenues	Proportion	Impact Aid
Impact Aid	District	Name	County Name	Property Tax	Property Tax	(Col 1 + Col 2)	Property Tax	(Col 3 + Col 4)	(Col 3 / Col 5)	Local Effort
YES	D0110	Thunder Ridge Schools	Phillips	0	627,072	627,072	0	627,072	100.00%	37,245
YES	D0207	Ft Leavenworth	Leavenworth	0	416	416	0	416	100.00%	5,000,100
YES	D0211	Norton Community Schools	Norton	0	999,401	999,401	0	999,401	100.00%	0
YES	D0244	Burlington	Coffey	0	2,255,587	2,255,587	0	2,255,587	100.00%	19,307
YES	D0260	Derby	Sedgwick	0	6,113,557	6,113,557	0	6,113,557	100.00%	171,500
YES	D0272	Waconda	Mitchell	0	786,169	786,169	0	786,169	100.00%	0
YES	D0287	West Franklin	Franklin	0	856,582	856,582	0	856,582	100.00%	7,561
YES	D0307	Ell-Saline	Saline	0	573,707	573,707	0	573,707	100.00%	21,000
YES	D0337	Royal Valley	Jackson	0	569,816	569,816	0	569,816	100.00%	280,000
YES	D0340	Jefferson West	Jefferson	0	710,342	710,342	0	710,342	100.00%	28,000
YES	D0341	Oskaloosa Public Schools	Jefferson	0	647,810	647,810	0	647,810	100.00%	0
YES	D0378	Riley County	Riley	0	927,505	927,505	0	927,505	100.00%	800
YES	D0379	Clay Center	Clay	0	1,750,520	1,750,520	0	1,750,520	100.00%	5,107
YES	D0383	Manhattan-Ogden	Riley	0	12,747,136	12,747,136	277,212	13,024,348	97.87%	38,500
YES	D0384	Blue Valley	Riley	0	633,315	633,315	0	633,315	100.00%	35,000
YES	D0389	Eureka	Greenwood	0	693,687	693,687	0	693,687	100.00%	9,227
YES	D0430	South Brown County	Brown	0	795,040	795,040	0	795,040	100.00%	52,500
YES	D0435	Abilene	Dickinson	0	1,200,502	1,200,502	0	1,200,502	100.00%	301
YES	D0446	Independence	Montgomery	0	2,093,202	2,093,202	0	2,093,202	100.00%	16,800
YES	D0453	Leavenworth	Leavenworth	0	2,836,518	2,836,518	0	2,836,518	100.00%	52,500
YES	D0469	Lansing	Leavenworth	0	1,853,159	1,853,159	0	1,853,159	100.00%	14,000
YES	D0473	Chapman	Dickinson	0	1,323,568	1,323,568	0	1,323,568	100.00%	37,912
YES	D0475	Geary County Schools	Geary	0	2,647,287	2,647,287	0	2,647,287	100.00%	13,215,294

	Disparity Test - FY2019 ***Updated Estimates***		Col 1	Col 2	Col 3	Col 4	Col 5	
	Updated 11/7/2018						(sort)	
			2018-19 Est.	2018-19 Est.	2018-19 Est.	2018-19 Est.	2018-19 Est.	
			Total WTD FTE	Computed	Legal Supp.	Total	Amount Per Pupil	
USD #	District Name	County	(incl Virtual)	General Fund	General Fund	(Col 2 + Col 3)	(Col 4 / Col 1)	
D0479	Crest	Anderson	534.6	2,226,609	476,500	2,703,109	5,056.32	
D0285	Cedar Vale	Chautauqua	427.4	1,780,121	425,000	2,205,121	5,159.38	
D0299	Sylvan Grove	Lincoln	577.0	2,403,205	600,000	3,003,205	5,204.86	
D0502	Lewis	Edwards	346.3	1,442,340	366,000	1,808,340	5,221.89	
D0218	Elkhart	Morton	1,667.7	7,539,605	1,187,294	8,726,899	5,232.90	
D0397	Centre	Marion	753.7	3,227,203	751,100	3,978,303	5,278.36	
D0107	Rock Hills	Jewell	717.4	2,988,806	800,000	3,788,806	5,281.30	
D0385	Andover	Butler	8,271.2	33,613,212	10,134,088	43,747,300	5,289.11	
D0405	Lyons	Rice	1,662.9	6,925,979	1,882,239	8,808,218	5,296.90	
D0400	Smoky Valley	McPherson	1,870.8	7,493,893	2,417,332	9,911,225	5,297.85	
D0361	Anthony-Harper	Harper	1,683.6	7,006,771	1,977,770	8,984,541	5,336.51	
D0483	Kismet-Plains	Seward	1,610.7	6,708,566	1,900,000	8,608,566	5,344.61	
D0291	Grinnell Public Schools	Gove	221.1	920,882	264,000	1,184,882	5,359.03	
D0480	Liberal	Seward	8,852.6	36,871,079	10,750,000	47,621,079	5,379.33	
D0473	Chapman	Dickinson	2,121.0	8,833,965	2,590,402	11,424,367	5,386.31	
D0422	Kiowa County	Kiowa	690.8	2,976,325	746,688	3,723,013	5,389.42	
D0482	Dighton	Lane	511.0	2,128,315	630,000	2,758,315	5,397.88	
D0303	Ness City	Ness	596.8	2,485,672	740,000	3,225,672	5,404.95	
D0358	Oxford	Sumner	827.8	3,483,240	1,014,835	4,498,075	5,433.77	
D0230	Spring Hill	Johnson	5,933.6	25,250,110	7,002,118	32,252,228	5,435.52	39,878.0
D0445	Coffeyville	Montgomery	3,103.6	12,938,230	3,946,454	16,884,684	5,440.35	
D0272	Waconda	Mitchell	677.3	2,820,955	877,381	3,698,336	5,460.41	
D0313	Buhler	Reno	3,566.6	14,854,889	4,625,171	19,480,060	5,461.80	
D0458	Basehor-Linwood	Leavenworth	4,072.0	17,085,235	5,161,858	22,247,093	5,463.43	
D0347	Kinsley-Offerle	Edwards	765.3	3,187,475	998,032	4,185,507	5,469.11	
D0373	Newton	Harvey	5,301.5	22,080,621	6,924,245	29,004,866	5,471.07	
D0474	Haviland	Kiowa	291.5	1,214,098	380,880	1,594,978	5,471.62	
D0254	Barber County North	Barber	992.2	4,132,513	1,296,711	5,429,224	5,471.90	
D0393	Solomon	Dickinson	668.5	2,784,303	875,350	3,659,653	5,474.42	
D0204	Bonner Springs	Wyandotte	4,376.1	18,271,379	5,685,419	23,956,798	5,474.46	
D0325	Phillipsburg	Phillips	1,208.7	5,034,236	1,582,974	6,617,210	5,474.65	
D0389	Eureka	Greenwood	1,363.9	5,680,644	1,786,385	7,467,029	5,474.76	
D0248	Girard	Crawford	1,842.6	7,665,309	2,423,822	10,089,131	5,475.49	
D0266	Maize	Sedgwick	10,775.1	45,214,797	13,790,128	59,004,925	5,476.04	
D0417	Morris County	Morris	1,442.3	6,007,180	1,891,389	7,898,569	5,476.37	
D0309	Nickerson	Reno	2,141.5	8,947,951	2,780,669	11,728,620	5,476.82	
D0336	Holton	Jackson	1,899.9	7,921,599	2,484,809	10,406,408	5,477.35	
D0257	Iola	Allen	2,315.0	9,651,903	3,028,152	12,680,055	5,477.35	
D0250	Pittsburg	Crawford	5,145.8	21,459,654	6,726,117	28,185,771	5,477.43	
D0331	Kingman - Norwich	Kingman	1,834.1	7,657,442	2,388,794	10,046,236	5,477.47	
D0352	Goodland	Sherman	1,721.7	7,179,231	2,254,080	9,433,311	5,479.07	
D0220	Ashland	Clark	492.9	2,052,929	648,011	2,700,940	5,479.69	
D0306	Southeast Of Saline	Saline	1,285.2	5,352,858	1,693,578	7,046,436	5,482.75	
D0316	Golden Plains	Thomas	503.7	2,097,911	663,988	2,761,899	5,483.22	
D0375	Circle	Butler	2,826.1	11,775,096	3,723,825	15,498,921	5,484.21	
D0449	Easton	Leavenworth	1,255.4	5,228,741	1,656,579	6,885,320	5,484.56	
D0453	Leavenworth	Leavenworth	6,130.8	25,620,787	8,011,849	33,632,636	5,485.85	
D0314	Brewster	Thomas	357.7	1,498,171	464,331	1,962,502	5,486.45	
D0343	Perry Public Schools	Jefferson	1,484.1	6,181,277	1,961,272	8,142,549	5,486.52	
D0337	Royal Valley	Jackson	1,637.2	6,818,938	2,164,432	8,983,370	5,487.03	
D0340	Jefferson West	Jefferson	1,675.1	6,976,792	2,214,941	9,191,733	5,487.27	
D0262	Valley Center Pub Sch	Sedgwick	4,500.9	18,778,656	5,919,461	24,698,117	5,487.37	
D0408	Marion-Florence	Marion	1,063.4	4,432,384	1,402,909	5,835,293	5,487.39	
D0476	Copeland	Gray	279.2	1,168,926	363,219	1,532,145	5,487.63	
D0491	Eudora	Douglas	2,532.1	10,558,564	3,336,875	13,895,439	5,487.71	
D0214	Ulysses	Grant	2,670.4	11,117,437	3,537,169	14,654,606	5,487.79	
D0105	Rawlins County	Rawlins	718.6	2,992,969	950,711	3,943,680	5,488.00	
D0444	Little River	Rice	654.2	2,724,743	865,616	3,590,359	5,488.17	
D0435	Abilene	Dickinson	2,436.4	10,145,663	3,225,824	13,371,487	5,488.21	
D0471	Dexter	Cowley	414.0	1,724,310	547,969	2,272,279	5,488.60	

	Disparity Test - FY2019 ***Updated Estimates***		Col 1	Col 2	Col 3	Col 4	Col 5	
	Updated 11/7/2018						(sort)	
			2018-19 Est.	2018-19 Est.	2018-19 Est.	2018-19 Est.	2018-19 Est.	
			Total WTD FTE	Computed	Legal Supp.	Total	Amount Per Pupil	
USD #	District Name	County	(incl Virtual)	General Fund	General Fund	(Col 2 + Col 3)	(Col 4 / Col 1)	
D0446	Independence	Montgomery	3,313.1	13,799,062	4,385,700	18,184,762	5,488.75	
D0320	Wamego	Pottawatomie	2,306.0	9,611,216	3,045,982	12,657,198	5,488.81	
D0413	Chanute Public Schools	Neosho	3,183.7	13,261,781	4,213,188	17,474,969	5,488.89	
D0403	Otis-Bison	Rush	557.7	2,327,831	733,756	3,061,587	5,489.67	
D0508	Baxter Springs	Cherokee	1,840.5	7,690,733	2,413,516	10,104,249	5,489.95	
D0244	Burlington	Coffey	1,720.0	7,163,800	2,279,075	9,442,875	5,490.04	
D0341	Oskaloosa Public Schools	Jefferson	1,315.0	5,476,975	1,742,641	7,219,616	5,490.20	
D0390	Hamilton	Greenwood	196.4	818,006	260,272	1,078,278	5,490.21	
D0382	Pratt	Pratt	2,037.2	8,492,453	2,693,692	11,186,145	5,490.94	
D0371	Montezuma	Gray	468.9	1,955,909	618,901	2,574,810	5,491.17	
D0342	McLouth	Jefferson	1,036.0	4,314,940	1,373,983	5,688,923	5,491.24	
D0273	Beloit	Mitchell	1,532.8	6,384,112	2,032,965	8,417,077	5,491.31	
D0353	Wellington	Sumner	2,704.2	11,262,993	3,586,646	14,849,639	5,491.32	
D0345	Seaman	Shawnee	6,114.4	25,468,654	8,107,857	33,576,511	5,491.38	
D0265	Goddard	Sedgwick	8,522.7	35,520,273	11,281,703	46,801,976	5,491.45	
D0487	Herington	Dickinson	972.9	4,054,454	1,288,354	5,342,808	5,491.63	
D0379	Clay Center	Clay	2,259.7	9,414,609	2,995,472	12,410,081	5,491.92	
D0415	Hiawatha	Brown	1,735.6	7,229,424	2,302,575	9,531,999	5,492.05	
D0339	Jefferson County North	Jefferson	960.6	4,000,899	1,274,819	5,275,718	5,492.11	
D0288	Central Heights	Franklin	1,153.0	4,807,542	1,525,305	6,332,847	5,492.50	
D0378	Riley County	Riley	1,304.6	5,433,659	1,731,875	7,165,534	5,492.51	
D0437	Auburn Washburn	Shawnee	9,316.2	38,805,313	12,364,954	51,170,267	5,492.61	
D0290	Ottawa	Franklin	4,054.7	16,903,691	5,368,315	22,272,006	5,492.89	
D0264	Clearwater	Sedgwick	1,888.8	7,866,852	2,508,397	10,375,249	5,493.04	
D0429	Troy Public Schools	Doniphan	663.7	2,764,311	881,692	3,646,003	5,493.45	
D0330	Mission Valley	Wabaunsee	1,076.9	4,485,289	1,430,789	5,916,078	5,493.62	
D0202	Turner-Kansas City	Wyandotte	6,992.6	29,133,094	9,282,964	38,416,058	5,493.82	
D0270	Plainville	Rooks	735.2	3,062,108	976,997	4,039,105	5,493.89	
D0282	West Elk	Elk	832.2	3,466,113	1,105,993	4,572,106	5,494.00	
D0475	Geary County Schools	Geary	12,259.3	51,066,893	16,286,985	67,353,878	5,494.10	
D0409	Atchison Public Schools	Atchison	2,906.1	12,103,907	3,862,572	15,966,479	5,494.13	
D0298	Lincoln	Lincoln	753.8	3,139,577	1,002,018	4,141,595	5,494.29	
D0283	Elk Valley	Elk	353.0	1,470,245	469,289	1,939,534	5,494.43	
D0420	Osage City	Osage	1,273.8	5,307,047	1,691,817	6,998,864	5,494.48	
D0289	Wellsville	Franklin	1,424.4	5,933,461	1,893,141	7,826,602	5,494.67	
D0256	Marmaton Valley	Allen	655.5	2,730,158	871,608	3,601,766	5,494.68	
D0223	Barnes	Washington	781.2	3,253,698	1,038,794	4,292,492	5,494.74	
D0287	West Franklin	Franklin	1,285.1	5,352,442	1,709,083	7,061,525	5,494.92	
D0506	Labette County	Labette	2,727.1	11,358,372	3,626,845	14,985,217	5,494.93	
D0363	Holcomb	Finney	1,654.0	6,888,910	2,200,000	9,088,910	5,495.11	
D0211	Norton Community Schools	Norton	1,324.1	5,514,877	1,761,279	7,276,156	5,495.17	
D0495	Ft Larned	Pawnee	1,878.4	7,823,536	2,498,654	10,322,190	5,495.20	
D0249	Frontenac Public Schools	Crawford	1,655.1	6,896,210	2,198,951	9,095,161	5,495.23	
D0346	Jayhawk	Linn	1,245.5	5,190,848	1,653,499	6,844,347	5,495.26	
D0114	Riverside	Doniphan	1,205.3	5,024,250	1,599,209	6,623,459	5,495.28	
D0300	Comanche County	Comanche	711.6	2,963,814	946,649	3,910,463	5,495.31	
D0227	Hodgeman County schools	Hodgeman	594.9	2,477,759	791,517	3,269,276	5,495.51	
D0421	Lyndon	Osage	858.7	3,576,486	1,142,584	4,719,070	5,495.60	
D0470	Arkansas City	Cowley	5,002.6	20,835,829	6,656,508	27,492,337	5,495.61	
D0224	Clifton-Clyde	Washington	665.2	2,770,558	885,149	3,655,707	5,495.65	
D0366	Woodson	Woodson	997.2	4,155,008	1,325,308	5,480,316	5,495.70	
D0454	Burlingame Public School	Osage	608.6	2,534,819	810,005	3,344,824	5,495.93	
D0386	Madison-Virgil	Greenwood	532.3	2,217,030	708,467	2,925,497	5,495.96	
D0493	Columbus	Cherokee	1,846.7	7,691,506	2,457,901	10,149,407	5,495.97	
D0450	Shawnee Heights	Shawnee	5,362.8	22,346,082	7,128,694	29,474,776	5,496.15	
D0246	Northeast	Crawford	1,014.6	4,227,444	1,348,978	5,576,422	5,496.18	
D0208	Wakeeney	Trego	775.4	3,229,541	1,032,264	4,261,805	5,496.27	
D0464	Tonganoxie	Leavenworth	2,872.8	11,965,212	3,824,537	15,789,749	5,496.29	
D0356	Conway Springs	Sumner	902.5	3,759,748	1,200,741	4,960,489	5,496.39	
D0392	Osborne County	Osborne	605.7	2,522,741	806,494	3,329,235	5,496.51	

	Disparity Test - FY2019 ***Updated Estimates***		Col 1	Col 2	Col 3	Col 4	Col 5	
	Updated 11/7/2018						(sort)	
			2018-19 Est.	2018-19 Est.	2018-19 Est.	2018-19 Est.	2018-19 Est.	
			Total WTD FTE	Computed	Legal Supp.	Total	Amount Per Pupil	
USD #	District Name	County	(incl Virtual)	General Fund	General Fund	(Col 2 + Col 3)	(Col 4 / Col 1)	
D0351	Macksville	Stafford	584.7	2,435,276	778,555	3,213,831	5,496.55	
D0260	Derby	Sedgwick	10,324.6	43,007,598	13,743,523	56,751,121	5,496.69	
D0259	Wichita	Sedgwick	87,055.6	362,849,544	115,676,699	478,526,243	5,496.79	
D0333	Concordia	Cloud	1,927.3	8,027,205	2,566,794	10,593,999	5,496.81	
D0271	Stockton	Rooks	705.3	2,937,575	939,329	3,876,904	5,496.82	
D0308	Hutchinson Public Schools	Reno	7,350.6	30,615,338	9,789,798	40,405,136	5,496.85	
D0323	Rock Creek	Pottawatomie	1,809.7	7,537,401	2,410,404	9,947,805	5,496.94	
D0359	Argonia Public Schools	Sumner	466.2	1,941,723	620,987	2,562,710	5,497.02	
D0311	Pretty Prairie	Reno	585.4	2,438,191	779,772	3,217,963	5,497.03	
D0261	Haysville	Sedgwick	9,058.9	37,730,319	12,067,260	49,797,579	5,497.09	
D0463	Udall	Cowley	662.5	2,760,148	881,712	3,641,860	5,497.15	
D0205	Bluestem	Butler	1,031.3	4,295,365	1,373,882	5,669,247	5,497.19	
D0332	Cunningham	Kingman	408.2	1,700,153	543,802	2,243,955	5,497.20	
D0439	Sedgwick Public Schools	Harvey	897.9	3,739,754	1,196,221	4,935,975	5,497.24	
D0376	Sterling	Rice	974.0	4,056,710	1,297,628	5,354,338	5,497.27	
D0252	Southern Lyon County	Lyon	999.7	4,163,751	1,331,972	5,495,723	5,497.37	
D0243	Lebo-Waverly	Coffey	841.0	3,502,765	1,120,853	4,623,618	5,497.76	
D0369	Burrton	Harvey	537.2	2,237,438	715,963	2,953,401	5,497.77	
D0404	Riverton	Cherokee	1,411.2	5,877,737	1,880,761	7,758,498	5,497.80	
D0503	Parsons	Labette	2,300.8	9,583,667	3,065,818	12,649,485	5,497.86	
D0499	Galena	Cherokee	1,574.1	6,556,171	2,098,068	8,654,239	5,497.90	
D0115	Nemaha Central	Nemaha	1,058.8	4,409,902	1,411,332	5,821,234	5,497.95	
D0101	Erie-Galesburg	Neosho	1,136.4	4,733,106	1,514,895	6,248,001	5,498.06	
D0297	St Francis Comm Sch	Cheyenne	593.0	2,469,845	790,509	3,260,354	5,498.07	
D0253	Emporia	Lyon	7,532.1	31,371,197	10,041,733	41,412,930	5,498.19	
D0255	South Barber	Barber	566.5	2,359,473	755,258	3,114,731	5,498.20	
D0426	Pike Valley	Republic	506.3	2,108,740	675,000	2,783,740	5,498.20	
D0234	Fort Scott	Bourbon	2,967.3	12,363,815	3,951,118	16,314,933	5,498.24	
D0431	Hoisington	Barton	1,493.0	6,218,345	1,990,620	8,208,965	5,498.30	
D0457	Garden City	Finney	12,644.6	52,704,379	16,821,200	69,525,579	5,498.44	
D0492	Flinthills	Butler	609.6	2,538,984	812,866	3,351,850	5,498.44	
D0327	Ellsworth	Ellsworth	1,202.4	5,007,996	1,603,388	6,611,384	5,498.49	
D0326	Logan	Phillips	382.7	1,593,946	510,421	2,104,367	5,498.74	
D0504	Oswego	Labette	960.8	4,001,732	1,281,628	5,283,360	5,498.92	
D0462	Central	Cowley	678.9	2,827,619	905,675	3,733,294	5,499.03	
D0294	Oberlin	Decatur	695.0	2,894,675	927,196	3,821,871	5,499.09	
D0511	Attica	Harper	398.6	1,660,169	531,793	2,191,962	5,499.15	
D0349	Stafford	Stafford	557.4	2,321,571	743,698	3,065,269	5,499.23	
D0387	Altoona-Midway	Wilson	460.9	1,919,649	615,000	2,534,649	5,499.35	
D0235	Uniontown	Bourbon	917.4	3,820,971	1,224,253	5,045,224	5,499.48	
D0428	Great Bend	Barton	4,721.4	19,664,631	6,301,060	25,965,691	5,499.57	
D0412	Hoxie Community Schools	Sheridan	757.1	3,153,322	1,010,425	4,163,747	5,499.60	
D0401	Chase-Raymond	Rice	428.7	1,785,536	572,326	2,357,862	5,500.03	
D0489	Hays	Ellis	4,537.8	18,926,356	6,032,645	24,959,001	5,500.24	
D0322	Onaga-Havensville-Wheaton	Pottawatomie	624.5	2,601,043	833,918	3,434,961	5,500.34	
D0447	Cherryvale	Montgomery	1,541.2	6,419,098	2,058,170	8,477,268	5,500.43	
D0103	Cheylin	Cheyenne	368.1	1,533,137	491,619	2,024,756	5,500.56	
D0440	Halstead	Harvey	1,413.6	5,887,644	1,888,441	7,776,085	5,500.91	
D0102	Cimarron-Ensign	Gray	1,225.5	5,104,208	1,637,775	6,741,983	5,501.41	
D0381	Spearville	Ford	657.6	2,738,904	878,855	3,617,759	5,501.46	
D0335	North Jackson	Jackson	775.1	3,228,292	1,035,996	4,264,288	5,501.60	
D0466	Scott County	Scott	1,684.4	7,018,031	2,249,679	9,267,710	5,502.08	
D0210	Hugoton Public Schools	Stevens	1,818.1	7,575,727	2,427,637	10,003,364	5,502.10	
D0436	Caney Valley	Montgomery	1,401.0	5,835,165	1,874,180	7,709,345	5,502.74	
D0500	Kansas City	Wyandotte	37,104.0	154,560,224	49,614,460	204,174,684	5,502.77	
D0241	Wallace County Schools	Wallace	444.8	1,852,592	595,132	2,447,724	5,502.98	
D0372	Silver Lake	Shawnee	1,208.5	5,033,403	1,617,254	6,650,657	5,503.23	
D0452	Stanton County	Stanton	889.5	3,704,768	1,190,865	4,895,633	5,503.80	
D0215	Lakin	Kearny	1,217.4	5,070,471	1,630,016	6,700,487	5,503.93	
D0459	Bucklin	Ford	526.9	2,194,539	705,534	2,900,073	5,504.03	

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			Total WTD FTE	Computed	Legal Supp.	Total	Amount Per Pupil	
USD #	District Name	County	(incl Virtual)	General Fund	General Fund	(Col 2 + Col 3)	(Col 4 / Col 1)	
D0200	Greeley County Schools	Greeley	546.3	2,275,340	731,615	3,006,955	5,504.22	
D0494	Syracuse	Hamilton	1,167.1	4,860,972	1,563,562	6,424,534	5,504.70	
D0374	Sublette	Haskell	919.0	3,827,635	1,231,662	5,059,297	5,505.22	
D0258	Humboldt	Allen	1,352.6	5,740,136	1,707,011	7,447,147	5,505.80	
D0286	Chautauqua Co Community	Chautauqua	797.8	3,322,837	1,070,569	4,393,406	5,506.90	
D0380	Vermillion	Marshall	1,025.3	4,270,375	1,376,953	5,647,328	5,507.98	
D0219	Minneola	Clark	512.9	2,136,229	688,983	2,825,212	5,508.31	
D0109	Republic County	Republic	1,025.4	4,270,791	1,377,616	5,648,407	5,508.49	
D0507	Satanta	Haskell	649.5	2,705,168	872,934	3,578,102	5,509.01	
D0388	Ellis	Ellis	784.5	3,267,443	1,054,412	4,321,855	5,509.06	
D0456	Marais Des Cygnes Valley	Osage	542.6	2,259,929	729,463	2,989,392	5,509.38	
D0432	Victoria	Ellis	551.5	2,296,998	741,634	3,038,632	5,509.76	
D0310	Fairfield	Reno	704.7	2,935,076	954,819	3,889,895	5,519.93	
D0484	Fredonia	Wilson	1,321.0	5,501,886	1,790,312	7,292,198	5,520.21	
D0245	LeRoy-Gridley	Coffey	489.1	2,037,102	663,179	2,700,281	5,520.92	
D0430	South Brown County	Brown	1,211.9	5,047,564	1,644,206	6,691,770	5,521.72	
D0247	Cherokee	Crawford	1,092.0	4,550,685	1,480,279	6,030,964	5,522.86	
D0292	Wheatland	Gove	306.6	1,276,989	416,329	1,693,318	5,522.89	
D0312	Haven Public Schools	Reno	1,689.0	7,071,124	2,257,725	9,328,849	5,523.30	
D0110	Thunder Ridge Schools	Phillips	536.7	2,235,356	730,979	2,966,335	5,526.99	
D0274	Oakley	Logan	807.2	3,361,988	1,100,875	4,462,863	5,528.82	
D0364	Marysville	Marshall	1,369.2	5,702,718	1,867,383	7,570,101	5,528.85	
D0212	Northern Valley	Norton	406.7	1,693,906	555,009	2,248,915	5,529.67	
D0216	Deerfield	Kearny	498.2	2,075,003	680,983	2,755,986	5,531.89	
D0305	Salina	Saline	12,077.2	50,298,939	16,600,000	66,898,939	5,539.28	
D0293	Quinter Public Schools	Gove	614.8	2,560,642	845,158	3,405,800	5,539.69	
D0203	Piper-Kansas City	Wyandotte	3,461.5	14,418,818	4,757,470	19,176,288	5,539.88	
D0284	Chase County	Chase	705.2	2,935,433	971,559	3,906,992	5,540.26	
D0438	Skyline Schools	Pratt	824.8	3,435,292	1,135,194	4,570,486	5,541.33	
D0395	LaCrosse	Rush	606.4	2,525,656	835,001	3,360,657	5,541.98	
D0281	Graham County	Graham	769.8	3,206,217	1,060,953	4,267,170	5,543.22	
D0348	Baldwin City	Douglas	2,203.5	9,180,862	3,066,820	12,247,682	5,558.29	
D0315	Colby Public Schools	Thomas	1,535.1	6,394,749	2,142,566	8,537,315	5,561.41	
D0108	Washington Co. Schools	Washington	701.0	2,919,665	983,341	3,903,006	5,567.77	
D0497	Lawrence	Douglas	18,614.1	78,173,074	25,674,756	103,847,830	5,578.99	
D0206	Remington-Whitewater	Butler	1,042.1	4,340,347	1,475,000	5,815,347	5,580.41	
D0398	Peabody-Burns	Marion	623.2	2,594,367	883,597	3,477,964	5,580.82	
D0111	Doniphan West Schools	Doniphan	682.5	2,842,613	968,840	3,811,453	5,584.55	
D0365	Garnett	Anderson	1,800.9	7,498,626	2,580,000	10,078,626	5,596.44	
D0434	Santa Fe Trail	Osage	2,009.8	8,371,954	2,894,986	11,266,940	5,606.00	
D0384	Blue Valley	Riley	532.0	2,215,780	767,026	2,982,806	5,606.78	
D0465	Winfield	Cowley	3,657.0	15,231,405	5,275,439	20,506,844	5,607.56	
D0360	Caldwell	Sumner	582.7	2,428,616	840,338	3,268,954	5,610.01	
D0461	Neodesha	Wilson	1,315.8	5,480,307	1,904,800	7,385,107	5,612.64	
D0225	Fowler	Meade	358.5	1,493,153	519,526	2,012,679	5,614.17	
D0496	Pawnee Heights	Pawnee	368.1	1,534,204	532,556	2,066,760	5,614.67	
D0383	Manhattan-Ogden	Riley	10,294.2	43,012,283	14,804,087	57,816,370	5,616.40	
D0407	Russell County	Russell	1,589.1	6,618,602	2,306,986	8,925,588	5,616.76	
D0226	Meade	Meade	815.8	3,397,807	1,184,708	4,582,515	5,617.20	
D0410	Durham-Hillsboro-Lehigh	Marion	1,185.1	4,941,707	1,715,963	6,657,670	5,617.81	
D0423	Moundridge	McPherson	825.5	3,438,084	1,200,355	4,638,439	5,618.94	
D0418	McPherson	McPherson	3,856.9	16,068,485	5,604,772	21,673,257	5,619.35	
D0402	Augusta	Butler	3,201.4	13,334,666	4,656,676	17,991,342	5,619.84	
D0416	Louisburg	Miami	2,484.0	10,346,458	3,614,171	13,960,629	5,620.22	
D0367	Osawatomie	Miami	2,245.1	9,350,842	3,269,930	12,620,772	5,621.47	
D0394	Rose Hill Public Schools	Butler	2,342.9	9,776,816	3,394,051	13,170,867	5,621.61	
D0240	Twin Valley	Ottawa	1,167.4	4,862,221	1,701,681	6,563,902	5,622.67	
D0338	Valley Falls	Jefferson	803.7	3,347,411	1,172,012	4,519,423	5,623.27	
D0229	Blue Valley	Johnson	34,361.1	143,043,483	50,180,953	193,224,436	5,623.35	
D0362	Prairie View	Linn	1,860.9	7,750,156	2,715,924	10,466,080	5,624.20	

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			Total WTD FTE	Computed	Legal Supp.	Total	Amount Per Pupil	
USD #	District Name	County	(incl Virtual)	General Fund	General Fund	(Col 2 + Col 3)	(Col 4 / Col 1)	
D0501	Topeka Public Schools	Shawnee	23,975.0	99,852,474	34,992,018	134,844,492	5,624.38	
D0443	Dodge City	Ford	13,204.0	54,996,631	19,268,870	74,265,501	5,624.47	
D0321	Kaw Valley	Pottawatomie	2,070.8	8,624,882	3,023,266	11,648,148	5,624.95	
D0396	Douglass Public Schools	Butler	1,260.9	5,255,132	1,837,507	7,092,639	5,625.06	
D0368	Paola	Miami	3,196.9	13,317,594	4,665,326	17,982,920	5,625.11	
D0334	Southern Cloud	Cloud	468.0	1,950,890	681,713	2,632,603	5,625.22	
D0231	Gardner Edgerton	Johnson	9,208.6	38,353,819	13,450,106	51,803,925	5,625.60	
D0411	Goessel	Marion	636.6	2,651,439	929,971	3,581,410	5,625.84	
D0377	Atchison Co Comm Schools	Atchison	1,128.4	4,699,786	1,648,552	6,348,338	5,625.96	
D0448	Inman	McPherson	862.9	3,593,899	1,261,045	4,854,944	5,626.31	
D0267	Renwick	Sedgwick	2,703.4	11,259,661	3,950,806	15,210,467	5,626.42	
D0419	Canton-Galva	McPherson	737.7	3,073,356	1,077,347	4,150,703	5,626.55	
D0263	Mulvane	Sedgwick	2,649.4	11,034,751	3,872,500	14,907,251	5,626.65	
D0275	Triplains	Logan	190.2	792,183	278,031	1,070,214	5,626.78	
D0505	Chetopa-St. Paul	Labette	877.4	3,654,381	1,283,101	4,937,482	5,627.40	
D0237	Smith Center	Smith	862.1	3,590,647	1,261,271	4,851,918	5,628.02	
D0207	Ft Leavenworth	Leavenworth	2,362.7	9,840,646	3,456,706	13,297,352	5,628.03	
D0239	North Ottawa County	Ottawa	1,210.5	5,041,733	1,771,996	6,813,729	5,628.86	
D0468	Healy Public Schools	Lane	195.7	815,091	286,479	1,101,570	5,628.87	
D0469	Lansing	Leavenworth	3,762.8	15,672,062	5,508,358	21,180,420	5,628.90	
D0355	Ellinwood Public Schools	Barton	900.1	3,748,917	1,317,842	5,066,759	5,629.11	
D0268	Cheney	Sedgwick	1,393.5	5,803,928	2,040,772	7,844,700	5,629.49	
D0232	De Soto	Johnson	10,246.2	42,680,418	15,003,359	57,683,777	5,629.77	
D0233	Olathe	Johnson	50,125.7	208,773,541	73,445,155	282,218,696	5,630.22	
D0350	St John-Hudson	Stafford	706.0	2,940,490	1,034,539	3,975,029	5,630.35	
D0251	North Lyon County	Lyon	828.8	3,451,952	1,214,500	4,666,452	5,630.37	
D0307	Ell-Saline	Saline	939.2	3,911,768	1,376,369	5,288,137	5,630.47	
D0106	Western Plains	Ness	324.3	1,350,710	475,635	1,826,345	5,631.65	
D0460	Hesston	Harvey	1,328.8	5,534,452	1,950,575	7,485,027	5,632.92	
D0242	Weskan	Wallace	269.0	1,120,385	395,000	1,515,385	5,633.40	
D0509	South Haven	Sumner	487.0	2,028,355	715,262	2,743,617	5,633.71	
D0490	El Dorado	Butler	3,046.5	12,693,161	4,470,387	17,163,548	5,633.86	
D0344	Pleasanton	Linn	696.6	2,901,339	1,025,104	3,926,443	5,636.58	
D0467	Leoti	Wichita	787.9	3,281,604	1,159,749	4,441,353	5,636.95	
D0209	Moscow Public Schools	Stevens	438.3	1,825,520	645,862	2,471,382	5,638.56	
D0112	Central Plains	Ellsworth	1,026.7	4,300,119	1,491,596	5,791,715	5,641.10	
D0477	Ingalls	Gray	496.2	2,066,673	732,724	2,799,397	5,641.67	
D0329	Mill Creek Valley	Wabaunsee	895.7	3,730,591	1,325,663	5,056,254	5,645.03	
D0399	Paradise	Russell	307.7	1,281,571	457,189	1,738,760	5,650.83	
D0357	Belle Plaine	Sumner	1,239.9	5,164,915	1,849,477	7,014,392	5,657.22	
D0512	Shawnee Mission Pub Sch	Johnson	40,976.8	170,668,372	61,633,169	232,301,541	5,669.10	
D0217	Rolla	Morton	332.1	1,383,197	499,618	1,882,815	5,669.42	3,826.7
D0481	Rural Vista	Dickinson	614.1	2,557,727	929,789	3,487,516	5,679.07	
D0113	Prairie Hills	Nemaha	1,800.2	7,497,833	2,738,871	10,236,704	5,686.43	
D0498	Valley Heights	Marshall	809.8	3,372,817	1,233,067	4,605,884	5,687.68	
D0269	Palco	Rooks	270.5	1,126,633	425,971	1,552,604	5,739.76	
	Grand Total		**821,319.8**	**3,423,214,867**	**1,123,405,934**	**4,546,620,801**	**5,535.75**	
		5% =	41,066.0				5,669.10	
							5,440.35	
							228.74	
						FY19 Est.	4.20%	