KANSAS STATE DEPARTMENT OF EDUCATION
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To: Chief School Administrators
District Business Manager

From: S. Craig Neuenswander, Deputy Commissioner,
Division of Fiscal & Admin Services

Dale Brungardt, Director, School Finance

Date: February 4, 2022

Subject: Impact Aid - Local Tax Proportion and Disparity (FY21 Actuals)

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 requested 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 2021. Final data must be submitted to demonstrate that the State's program met the disparity standard for fiscal year 2021.

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 - 2020-2021 Actual General Fund local tax revenues *(Beginning FY15, 20mills ad valorem sent to State Treasurer and redistributed as General State Aid)*

Column 2 - 2020-2021 Actual Local Option Budget (LOB) local tax revenues *(USD Budget Code 08 – Budget Lines 15, 20 and 25)*

Column 3 - 2020-2021 Actual Total Tax Revenues (Column 1 plus Column 2)

Column 4 - 2020-2021 Actual Local Tax Revenues Not Covered Under the State Equalization Program *(USD Budget Code 10 - Adult Education, Budget Lines 10, 15 and 25)*

Column 5 - 2020-2021 Actual 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 – Actual amounts of Impact Aid funds deducted by the Kansas Department of Education during the 2020-2021 school year when determining state aid to LEAs.

Computation of Disparity: The computation of disparity is performed as required by 34 CFR 222.63(a) 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 5th 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 95th 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 actual full-time equivalency (FTE) weighted enrollment for the 2020-2021 school year. 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 (2019-2020) or second preceding school year (2018-2019) FTE plus current year (2020-2021) 4-year old at-risk. If a district meets specific criteria, they may be eligible to use the three-year average (2017-2018, 2018-2019 and 2019-20) plus current year (2020-2021) 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 0.25)
- transportation weighted FTE (based on eligible students >= 2.5 miles from residence to attendance center: the higher of 2016-2017 or 2020-2021 transportation aid divided by $4,569)
- ancillary facilities weighting (USD 229, USD 230, USD 231 and USD 233 Board of Tax Appeals amount divided by $4,569).
- cost of living weighted FTE (USD 203, USD 229, USD 231, USD 232, USD 233, USD 416, USD 497 and USD 512 Board of Tax Appeals amount divided by $4,569)
- Ft. Hays State University – Math & Science Academy FTE
- virtual enrollment FTE
- special education weighted FTE

Column 2 — 2020-2021 Actual General Fund Expenditures; includes Special Education state aid and Virtual Education state aid (Code 06 Line 175)

Column 3 — 2020-2021 Actual Supplemental General Fund Expenditures (Code 08 Line 175)

Column 4 — 2020-2021 Actual 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 below the 5th percentile and above the 95th percentile. The expenditures per pupil (weighted FTE) at the 5th percentile is $5,908.20 (USD 463 Udall) and the expenditures per pupil (weighted FTE) at the 95th percentile is $6,171.97 (USD 233 Olathe). The resulting disparity is 4.46% and is within the 25 percent disparity allowed under section 7009(b)(2).

$ 6,171.97
- 5,908.20
263.77
÷ 5,908.20
4.46 %

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

Enclosures

Updated 2/4/2022				Local Tax Proportion - 2020-2021 Actuals						
				Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7
				2020-2021 Actual	2020-2021 Actual	2020-2021 Actual	2020-2021 Actual	2020-2021 Actual	2020-2021 Actual	2020-2021 Actual
				General Fund	Supp General	General & Supp General	Adult Ed Fund	Total	Local Tax	
Impact Aid				Ad Valorem	Ad Valorem	Property Tax	Ad Valorem	Local Revenues	Proportion	Impact Aid
Recipient	District	Name	County Name	Property Tax	Property Tax	(Col 1 + Col 2)	Property Tax	(Col 3 + Col 4)	(Col 3 / Col 5)	Local Effort
TOTALS (286 Districts)				0	579,249,418	579,249,418	923,937	580,173,355	100%	17,254,587
YES	D0110	Thunder Ridge Schools	Phillips	0	626,999	626,999	0	626,999	100.00%	37,245
YES	D0207	Ft Leavenworth	Leavenworth	0	22,619	22,619	0	22,619	100.00%	5,818,881
YES	D0211	Norton Community Schools	Norton	0	960,797	960,797	0	960,797	100.00%	4,281
YES	D0244	Burlington	Coffey	0	2,166,919	2,166,919	0	2,166,919	100.00%	19,307
YES	D0260	Derby	Sedgwick	0	6,031,724	6,031,724	0	6,031,724	100.00%	142,925
YES	D0272	Waconda	Mitchell	0	695,014	695,014	0	695,014	100.00%	41,922
YES	D0287	West Franklin	Franklin	0	921,273	921,273	0	921,273	100.00%	8,228
YES	D0307	Ell-Saline	Saline	0	578,793	578,793	0	578,793	100.00%	20,026
YES	D0337	Royal Valley	Jackson	0	638,569	638,569	0	638,569	100.00%	385,627
YES	D0340	Jefferson West	Jefferson	0	841,046	841,046	0	841,046	100.00%	26,368
YES	D0341	Oskaloosa Public Schools	Jefferson	0	552,282	552,282	0	552,282	100.00%	38,839
YES	D0343	Perry Public Schools	Jefferson	0	1,275,842	1,275,842	0	1,275,842	100.00%	12,676
YES	D0378	Riley County	Riley	0	855,891	855,891	0	855,891	100.00%	34,008
YES	D0379	Clay Center	Clay	0	1,430,660	1,430,660	0	1,430,660	100.00%	19,417
YES	D0383	Manhattan-Ogden	Riley	0	11,231,956	11,231,956	16,504	11,248,460	99.85%	66,218
YES	D0384	Blue Valley	Riley	0	619,281	619,281	0	619,281	100.00%	56,843
YES	D0389	Eureka	Greenwood	0	628,132	628,132	0	628,132	100.00%	8,342
YES	D0430	South Brown County	Brown	0	779,711	779,711	0	779,711	100.00%	111,544
YES	D0435	Abilene	Dickinson	0	1,226,987	1,226,987	0	1,226,987	100.00%	0
YES	D0446	Independence	Montgomery	0	1,842,860	1,842,860	0	1,842,860	100.00%	18,424
YES	D0453	Leavenworth	Leavenworth	0	2,554,459	2,554,459	0	2,554,459	100.00%	61,662
YES	D0469	Lansing	Leavenworth	0	1,992,287	1,992,287	0	1,992,287	100.00%	15,828
YES	D0473	Chapman	Dickinson	0	1,389,223	1,389,223	0	1,389,223	100.00%	15,252
YES	D0475	Geary County Schools	Geary	0	3,478,536	3,478,536	0	3,478,536	100.00%	10,290,724

	Disparity Test - FY2021 Actuals		Col 1	Col 2	Col 3	Col 4	Col 5	
	Updated 2/4/2022						(sort low-high)	
			2020-21 Actual	2020-21 Actual	2020-21 Actual	2020-21 Actual	2020-21 Actual	
			Total WTD FTE		Supplemental	Total	Amount Per Pupil	
USD #	District Name	County	(incl Virtual)	General Fund	General Fund	(Col 2 + Col 3)	(Col 4 / Col 1)	
D0218	Elkhart	Morton	2,637.3	12,423,969	1,190,822	13,614,791	5,162.40	
D0299	Sylvan Grove	Lincoln	556.5	2,481,310	448,662	2,929,972	5,265.00	
D0502	Lewis	Edwards	302.2	1,381,032	267,235	1,648,267	5,454.23	
D0397	Centre	Marion	835.5	3,872,853	711,757	4,584,610	5,487.37	
D0479	Crest	Anderson	534.2	2,442,241	495,000	2,937,241	5,498.39	
D0112	Central Plains	Ellsworth	1,322.5	5,905,183	1,473,460	7,378,643	5,579.45	
D0483	Kismet-Plains	Seward	1,432.6	6,536,544	1,500,000	8,036,544	5,609.76	
D0103	Cheylin	Cheyenne	372.7	1,704,347	395,368	2,099,715	5,633.79	
D0400	Smoky Valley	McPherson	1,756.5	7,774,913	2,271,012	10,045,925	5,719.34	
D0230	Spring Hill	Johnson	7,749.4	36,497,531	8,097,818	44,595,349	5,754.66	
D0385	Andover	Butler	9,028.6	40,577,356	11,434,690	52,012,046	5,760.79	
D0330	Mission Valley	Wabaunsee	943.5	4,160,867	1,302,405	5,463,272	5,790.43	
D0358	Oxford	Sumner	868.8	4,010,148	1,026,169	5,036,317	5,796.87	
D0285	Cedar Vale	Chautauqua	336.7	1,530,498	425,000	1,955,498	5,807.83	
D0303	Ness City	Ness	562.9	2,571,890	705,587	3,277,477	5,822.49	
D0258	Humboldt	Allen	1,408.5	6,493,214	1,716,583	8,209,797	5,828.61	
D0311	Pretty Prairie	Reno	597.5	2,729,595	753,061	3,482,656	5,828.71	
D0235	Uniontown	Bourbon	903.7	4,046,519	1,221,226	5,267,745	5,829.09	
D0335	North Jackson	Jackson	757.2	3,421,352	1,005,770	4,427,122	5,846.70	
D0482	Dighton	Lane	503.5	2,343,291	603,060	2,946,351	5,851.74	
D0327	Ellsworth	Ellsworth	1,147.5	5,138,714	1,581,827	6,720,541	5,856.68	
D0444	Little River	Rice	588.0	2,652,405	816,210	3,468,615	5,899.01	
D0216	Deerfield	Kearny	465.4	2,128,413	617,011	2,745,424	5,899.06	
D0356	Conway Springs	Sumner	807.2	3,633,119	1,129,221	4,762,340	5,899.83	
D0389	Eureka	Greenwood	1,271.6	5,749,486	1,756,076	7,505,562	5,902.46	
D0440	Halstead	Harvey	1,381.8	6,245,724	1,913,155	8,158,879	5,904.53	39,071.8
D0463	Udall	Cowley	676.1	3,059,593	934,940	3,994,533	5,908.20	
D0382	Pratt	Pratt	2,055.2	9,388,210	2,757,443	12,145,653	5,909.62	
D0294	Oberlin	Decatur	685.1	3,141,699	912,287	4,053,986	5,917.36	
D0205	Bluestem	Butler	991.6	4,501,652	1,371,221	5,872,873	5,922.62	
D0436	Caney Valley	Montgomery	1,334.1	6,059,611	1,842,836	7,902,447	5,923.43	
D0309	Nickerson	Reno	2,009.3	9,208,119	2,698,208	11,906,327	5,925.71	
D0250	Pittsburg	Crawford	5,170.3	23,613,998	7,062,438	30,676,436	5,933.26	
D0405	Lyons	Rice	1,560.0	7,183,983	2,074,469	9,258,452	5,934.91	
D0210	Hugoton Public Schools	Stevens	1,828.3	8,346,665	2,508,091	10,854,756	5,937.13	
D0214	Ulysses	Grant	2,531.5	11,544,368	3,488,710	15,033,078	5,938.49	
D0408	Marion-Florence	Marion	998.8	4,564,117	1,367,509	5,931,626	5,938.75	
D0445	Coffeyville	Montgomery	2,953.2	13,481,803	4,056,345	17,538,148	5,938.76	
D0403	Otis-Bison	Rush	538.3	2,467,688	729,882	3,197,570	5,940.13	
D0489	Hays	Ellis	4,624.7	21,126,417	6,347,813	27,474,230	5,940.78	
D0246	Northeast	Crawford	973.7	4,450,025	1,334,621	5,784,646	5,940.89	
D0420	Osage City	Osage	1,265.6	5,783,474	1,739,238	7,522,712	5,943.99	
D0457	Garden City	Finney	11,993.4	54,880,603	16,411,634	71,292,237	5,944.31	
D0101	Erie-Galesburg	Neosho	1,016.0	4,613,741	1,426,078	6,039,819	5,944.70	
D0361	Anthony-Harper	Harper	1,618.3	7,410,028	2,211,756	9,621,784	5,945.61	
D0114	Riverside	Doniphan	1,169.8	5,348,926	1,606,002	6,954,928	5,945.65	
D0459	Bucklin	Ford	524.0	2,394,158	721,524	3,115,682	5,945.96	
D0202	Turner-Kansas City	Wyandotte	6,535.5	29,866,532	8,997,009	38,863,541	5,946.56	
D0283	Elk Valley	Elk	339.2	1,549,805	468,090	2,017,895	5,948.98	
D0264	Clearwater	Sedgwick	1,866.5	8,528,271	2,575,681	11,103,952	5,949.08	
D0243	Lebo-Waverly	Coffey	892.7	4,078,746	1,232,342	5,311,088	5,949.47	
D0282	West Elk	Elk	859.2	3,925,843	1,185,963	5,111,806	5,949.49	
D0369	Burrton	Harvey	489.1	2,234,590	675,514	2,910,104	5,949.92	
D0462	Central	Cowley	654.6	2,990,867	904,074	3,894,941	5,950.11	
D0102	Cimarron-Ensign	Gray	1,200.1	5,483,257	1,657,638	7,140,895	5,950.25	
D0447	Cherryvale	Montgomery	1,469.0	6,711,861	2,029,196	8,741,057	5,950.35	
D0115	Nemaha Central	Nemaha	1,090.7	4,976,729	1,513,683	6,490,412	5,950.68	
D0494	Syracuse	Hamilton	1,178.2	5,383,196	1,627,934	7,011,130	5,950.71	
D0215	Lakin	Kearny	1,200.0	5,483,365	1,658,682	7,142,047	5,951.71	
D0415	Hiawatha	Brown	1,709.8	7,819,183	2,357,141	10,176,324	5,951.94	
D0200	Greeley County Schools	Greeley	533.8	2,439,053	738,154	3,177,207	5,952.06	
D0446	Independence	Montgomery	3,155.9	14,429,653	4,358,501	18,788,154	5,953.34	
D0487	Herington	Dickinson	903.8	4,144,298	1,236,367	5,380,665	5,953.38	
D0364	Marysville	Marshall	1,398.6	6,355,432	1,971,333	8,326,765	5,953.64	
D0342	McLouth	Jefferson	958.0	4,383,118	1,322,480	5,705,598	5,955.74	
D0297	St Francis Comm Sch	Cheyenne	537.3	2,454,924	745,114	3,200,038	5,955.78	
D0286	Chautauqua Co Community	Chautauqua	808.6	3,694,492	1,121,365	4,815,857	5,955.80	
D0336	Holton	Jackson	1,789.5	8,180,680	2,477,819	10,658,499	5,956.13	

	Disparity Test - FY2021 Actuals		Col 1	Col 2	Col 3	Col 4	Col 5	
	Updated 2/4/2022						(sort low-high)	
			2020-21 Actual	2020-21 Actual	2020-21 Actual	2020-21 Actual	2020-21 Actual	
			Total WTD FTE		Supplemental	Total	Amount Per Pupil	
USD #	District Name	County	(incl Virtual)	General Fund	General Fund	(Col 2 + Col 3)	(Col 4 / Col 1)	
D0412	Hoxie Community Schools	Sheridan	766.1	3,500,311	1,062,783	4,563,094	5,956.26	
D0499	Galena	Cherokee	1,495.0	6,847,649	2,058,453	8,906,102	5,957.39	
D0270	Plainville	Rooks	689.4	3,155,478	951,845	4,107,323	5,957.82	
D0428	Great Bend	Barton	4,572.4	20,929,783	6,314,657	27,244,440	5,958.46	
D0105	Rawlins County	Rawlins	714.3	3,264,638	991,591	4,256,229	5,958.60	
D0454	Burlingame Public School	Osage	583.1	2,668,874	805,775	3,474,649	5,958.92	
D0392	Osborne County	Osborne	600.8	2,751,158	830,047	3,581,205	5,960.73	
D0211	Norton Community Schools	Norton	1,242.6	5,688,980	1,718,254	7,407,234	5,961.08	
D0220	Ashland	Clark	468.0	2,138,292	651,963	2,790,255	5,962.08	
D0234	Fort Scott	Bourbon	3,001.1	13,764,148	4,130,337	17,894,485	5,962.64	
D0253	Emporia	Lyon	7,071.6	32,407,187	9,764,664	42,171,851	5,963.55	
D0453	Leavenworth	Leavenworth	5,740.7	26,616,956	7,619,031	34,235,987	5,963.73	
D0366	Woodson	Woodson	911.3	4,173,614	1,261,416	5,435,030	5,964.26	
D0503	Parsons	Labette	2,234.3	10,256,801	3,071,342	13,328,143	5,965.24	
D0421	Lyndon	Osage	819.5	3,758,259	1,131,792	4,890,051	5,967.12	
D0225	Fowler	Meade	310.3	1,417,393	434,235	1,851,628	5,967.22	
D0254	Barber County North	Barber	934.3	4,278,573	1,298,239	5,576,812	5,968.97	
D0381	Spearville	Ford	601.2	2,750,833	837,774	3,588,607	5,969.07	
D0439	Sedgwick Public Schools	Harvey	847.3	3,889,915	1,168,096	5,058,011	5,969.56	
D0312	Haven Public Schools	Reno	1,491.2	6,826,637	2,075,963	8,902,600	5,969.96	
D0320	Wamego	Pottawatomie	2,272.0	10,423,508	3,140,167	13,563,675	5,970.06	
D0484	Fredonia	Wilson	1,265.1	5,772,534	1,782,127	7,554,661	5,971.83	
D0480	Liberal	Seward	7,873.3	36,148,133	10,877,378	47,025,511	5,972.78	
D0507	Satanta	Haskell	614.4	2,807,194	862,712	3,669,906	5,973.15	
D0322	Onaga-Havensville-Wheaton	Pottawatomie	588.9	2,684,708	833,331	3,518,039	5,973.92	
D0287	West Franklin	Franklin	1,238.6	5,665,450	1,733,966	7,399,416	5,974.02	
D0332	Cunningham	Kingman	414.2	1,893,849	580,626	2,474,475	5,974.11	
D0255	South Barber	Barber	527.8	2,424,569	728,845	3,153,414	5,974.64	
D0325	Phillipsburg	Phillips	1,131.5	5,182,540	1,578,220	6,760,760	5,975.04	
D0470	Arkansas City	Cowley	4,832.2	22,204,178	6,672,073	28,876,251	5,975.80	
D0227	Hodgeman County schools	Hodgeman	566.6	2,578,392	807,717	3,386,109	5,976.19	
D0343	Perry Public Schools	Jefferson	1,409.6	6,467,935	1,956,460	8,424,395	5,976.44	
D0109	Republic County	Republic	991.0	4,514,079	1,408,693	5,922,772	5,976.56	
D0223	Barnes	Washington	740.1	3,400,848	1,023,395	4,424,243	5,977.90	
D0337	Royal Valley	Jackson	1,572.7	7,188,646	2,215,070	9,403,716	5,979.35	
D0449	Easton	Leavenworth	1,209.5	5,565,424	1,668,356	7,233,780	5,980.80	
D0395	LaCrosse	Rush	592.5	2,707,133	836,780	3,543,913	5,981.29	
D0308	Hutchinson Public Schools	Reno	7,084.5	32,597,205	9,779,392	42,376,597	5,981.59	
D0326	Logan	Phillips	344.0	1,576,900	481,060	2,057,960	5,982.44	
D0341	Oskaloosa Public Schools	Jefferson	1,230.3	5,664,053	1,696,820	7,360,873	5,982.99	
D0379	Clay Center	Clay	2,097.4	9,655,046	2,894,873	12,549,919	5,983.56	
D0249	Frontenac Public Schools	Crawford	1,583.6	7,294,729	2,183,883	9,478,612	5,985.48	
D0380	Vermillion	Marshall	996.8	4,590,665	1,381,809	5,972,474	5,991.65	
D0289	Wellsville	Franklin	1,361.3	6,277,516	1,879,924	8,157,440	5,992.39	
D0464	Tonganoxie	Leavenworth	2,744.3	12,663,310	3,787,330	16,450,640	5,994.48	
D0432	Victoria	Ellis	552.0	2,472,996	838,679	3,311,675	5,999.41	
D0353	Wellington	Sumner	2,514.7	11,615,220	3,473,781	15,089,001	6,000.32	
D0284	Chase County	Chase	723.4	3,337,277	1,003,415	4,340,692	6,000.40	
D0431	Hoisington	Barton	1,374.1	6,349,265	1,897,350	8,246,615	6,001.47	
D0430	South Brown County	Brown	1,090.3	4,981,581	1,565,301	6,546,882	6,004.66	
D0466	Scott County	Scott	1,632.6	7,557,106	2,246,152	9,803,258	6,004.81	
D0390	Hamilton	Greenwood	179.5	825,863	252,023	1,077,886	6,004.94	
D0473	Chapman	Dickinson	1,861.2	8,616,189	2,561,672	11,177,861	6,005.73	
D0471	Dexter	Cowley	485.2	2,250,301	664,589	2,914,890	6,007.61	
D0352	Goodland	Sherman	1,665.5	7,724,559	2,281,468	10,006,027	6,008.00	
D0500	Kansas City	Wyandotte	36,960.7	170,591,762	51,505,900	222,097,662	6,009.02	
D0281	Graham County	Graham	759.9	3,475,596	1,093,285	4,568,881	6,012.48	
D0219	Minneola	Clark	513.2	2,372,878	713,845	3,086,723	6,014.66	
D0372	Silver Lake	Shawnee	1,176.5	5,454,788	1,624,454	7,079,242	6,017.12	
D0323	Rock Creek	Pottawatomie	1,884.8	8,734,940	2,607,681	11,342,621	6,017.94	
D0108	Washington Co. Schools	Washington	713.6	3,250,202	1,044,259	4,294,461	6,018.02	
D0508	Baxter Springs	Cherokee	1,698.1	7,960,357	2,259,809	10,220,166	6,018.47	
D0506	Labette County	Labette	2,509.1	11,638,069	3,464,330	15,102,399	6,019.05	
D0306	Southeast Of Saline	Saline	1,245.3	5,873,447	1,622,430	7,495,877	6,019.33	
D0224	Clifton-Clyde	Washington	624.8	2,882,531	878,938	3,761,469	6,020.28	
D0456	Marais Des Cygnes Valley	Osage	528.5	2,435,558	746,355	3,181,913	6,020.65	
D0272	Waconda	Mitchell	610.9	2,832,784	845,546	3,678,330	6,021.17	
D0435	Abilene	Dickinson	2,344.7	10,921,607	3,197,638	14,119,245	6,021.77	

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	Updated 2/4/2022						(sort low-high)
			2020-21 Actual	2020-21 Actual	2020-21 Actual	2020-21 Actual	2020-21 Actual
			Total WTD FTE		Supplemental	Total	Amount Per Pupil
USD #	District Name	County	(incl Virtual)	General Fund	General Fund	(Col 2 + Col 3)	(Col 4 / Col 1)
D0260	Derby	Sedgwick	10,249.4	47,581,342	14,150,908	61,732,250	6,023.01
D0107	Rock Hills	Jewell	678.0	3,147,717	936,018	4,083,735	6,023.21
D0300	Comanche County	Comanche	681.9	3,165,813	941,631	4,107,444	6,023.53
D0339	Jefferson County North	Jefferson	909.7	4,225,953	1,259,392	5,485,345	6,029.84
D0497	Lawrence	Douglas	17,482.6	80,761,332	24,729,931	105,491,263	6,034.07
D0475	Geary County Schools	Geary	11,282.3	51,900,580	16,187,174	68,087,754	6,034.90
D0360	Caldwell	Sumner	572.8	2,591,734	865,407	3,457,141	6,035.51
D0388	Ellis	Ellis	756.8	3,517,181	1,052,224	4,569,405	6,037.80
D0345	Seaman	Shawnee	5,901.4	26,961,134	8,674,846	35,635,980	6,038.56
D0348	Baldwin City	Douglas	2,067.2	9,494,344	2,990,816	12,485,160	6,039.65
D0298	Lincoln	Lincoln	701.7	3,269,536	968,977	4,238,513	6,040.35
D0244	Burlington	Coffey	1,564.0	7,289,035	2,158,560	9,447,595	6,040.66
D0266	Maize	Sedgwick	10,838.9	49,647,600	15,828,067	65,475,667	6,040.80
D0419	Canton-Galva	McPherson	671.9	3,038,817	1,020,509	4,059,326	6,041.56
D0110	Thunder Ridge Schools	Phillips	486.7	2,236,948	704,000	2,940,948	6,042.63
D0315	Colby Public Schools	Thomas	1,554.5	7,123,438	2,271,084	9,394,522	6,043.44
D0404	Riverton	Cherokee	1,312.7	6,125,303	1,808,388	7,933,691	6,043.95
D0247	Cherokee	Crawford	1,021.8	4,718,394	1,458,432	6,176,826	6,045.04
D0443	Dodge City	Ford	12,616.3	57,181,255	19,137,500	76,318,755	6,049.21
D0252	Southern Lyon County	Lyon	951.2	4,310,680	1,444,854	5,755,534	6,050.81
D0206	Remington-Whitewater	Butler	971.3	4,404,980	1,475,460	5,880,440	6,054.20
D0437	Auburn Washburn	Shawnee	9,204.6	42,056,105	13,671,728	55,727,833	6,054.36
D0314	Brewster	Thomas	326.0	1,497,305	476,974	1,974,279	6,056.07
D0262	Valley Center Pub Sch	Sedgwick	4,545.0	20,854,516	6,675,000	27,529,516	6,057.17
D0212	Northern Valley	Norton	362.6	1,676,136	520,797	2,196,933	6,058.83
D0493	Columbus	Cherokee	1,720.5	8,045,040	2,381,946	10,426,986	6,060.44
D0271	Stockton	Rooks	689.8	3,221,845	959,580	4,181,425	6,061.79
D0413	Chanute Public Schools	Neosho	3,080.8	14,049,751	4,631,204	18,680,955	6,063.67
D0111	Doniphan West Schools	Doniphan	644.5	2,954,347	953,875	3,908,222	6,063.96
D0245	LeRoy-Gridley	Coffey	485.7	2,257,380	687,915	2,945,295	6,064.02
D0410	Durham-Hillsboro-Lehigh	Marion	1,145.6	5,235,287	1,715,210	6,950,497	6,067.21
D0229	Blue Valley	Johnson	32,308.5	147,155,233	49,014,789	196,170,022	6,071.78
D0204	Bonner Springs	Wyandotte	4,183.4	19,107,019	6,301,848	25,408,867	6,073.78
D0331	Kingman - Norwich	Kingman	1,625.2	7,404,111	2,467,857	9,871,968	6,074.31
D0373	Newton	Harvey	5,072.2	23,822,525	6,992,135	30,814,660	6,075.21
D0340	Jefferson West	Jefferson	1,570.3	7,181,007	2,366,925	9,547,932	6,080.32
D0259	Wichita	Sedgwick	83,895.3	383,535,263	126,625,713	510,160,976	6,080.92
D0265	Goddard	Sedgwick	8,386.7	38,319,660	12,688,718	51,008,378	6,082.06
D0376	Sterling	Rice	912.0	4,166,589	1,382,576	5,549,165	6,084.61
D0346	Jayhawk	Linn	1,209.5	5,638,494	1,720,859	7,359,353	6,084.62
D0467	Leoti	Wichita	751.9	3,442,422	1,133,017	4,575,439	6,085.17
D0402	Augusta	Butler	3,021.2	13,806,449	4,578,434	18,384,883	6,085.29
D0321	Kaw Valley	Pottawatomie	1,952.5	8,920,676	2,961,046	11,881,722	6,085.39
D0450	Shawnee Heights	Shawnee	5,453.6	24,930,078	8,258,249	33,188,327	6,085.64
D0232	De Soto	Johnson	10,069.7	46,001,435	15,279,564	61,280,999	6,085.68
D0401	Chase-Raymond	Rice	385.3	1,772,199	572,792	2,344,991	6,086.14
D0365	Garnett	Anderson	1,740.6	7,958,725	2,635,000	10,593,725	6,086.25
D0438	Skyline Schools	Pratt	754.6	3,516,205	1,076,741	4,592,946	6,086.60
D0418	McPherson	McPherson	3,595.9	16,429,667	5,459,603	21,889,270	6,087.29
D0226	Meade	Meade	702.3	3,181,453	1,093,662	4,275,115	6,087.31
D0261	Haysville	Sedgwick	8,829.1	40,340,158	13,407,567	53,747,725	6,087.57
D0239	North Ottawa County	Ottawa	1,160.1	5,300,497	1,761,952	7,062,449	6,087.79
D0448	Inman	McPherson	765.8	3,494,095	1,167,953	4,662,048	6,087.81
D0393	Solomon	Dickinson	698.7	3,192,360	1,061,295	4,253,655	6,087.96
D0407	Russell County	Russell	1,532.6	7,002,449	2,328,486	9,330,935	6,088.30
D0363	Holcomb	Finney	1,576.7	7,203,942	2,395,954	9,599,896	6,088.60
D0263	Mulvane	Sedgwick	2,606.2	11,911,652	3,957,917	15,869,569	6,089.16
D0386	Madison-Virgil	Greenwood	526.0	2,442,563	761,059	3,203,622	6,090.54
D0368	Paola	Miami	2,944.8	13,584,410	4,356,449	17,940,859	6,092.39
D0240	Twin Valley	Ottawa	1,095.8	5,006,944	1,670,723	6,677,667	6,093.87
D0411	Goessel	Marion	599.8	2,744,871	910,894	3,655,765	6,094.97
D0461	Neodesha	Wilson	1,304.1	5,958,433	1,992,083	7,950,516	6,096.55
D0257	Iola	Allen	2,123.1	9,670,949	3,273,197	12,944,146	6,096.81
D0207	Ft Leavenworth	Leavenworth	2,115.9	9,653,595	3,249,624	12,903,219	6,098.22
D0396	Douglass Public Schools	Butler	1,177.0	5,396,569	1,782,807	7,179,376	6,099.98
D0501	Topeka Public Schools	Shawnee	22,373.2	102,641,523	33,843,390	136,484,913	6,100.37
D0426	Pike Valley	Republic	450.3	2,094,708	653,520	2,748,228	6,103.10
D0359	Argonia Public Schools	Sumner	417.8	1,973,524	576,922	2,550,446	6,104.47

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USD #	District Name	County	(incl Virtual)	General Fund	General Fund	(Col 2 + Col 3)	(Col 4 / Col 1)	
D0452	Stanton County	Stanton	883.3	4,168,414	1,225,000	5,393,414	6,105.98	
D0367	Osawatomie	Miami	2,106.2	9,713,084	3,152,167	12,865,251	6,108.28	
D0477	Ingalls	Gray	472.5	2,158,853	727,520	2,886,373	6,108.73	
D0334	Southern Cloud	Cloud	407.5	1,861,097	628,850	2,489,947	6,110.05	
D0374	Sublette	Haskell	861.1	3,934,366	1,327,519	5,261,885	6,110.65	
D0490	El Dorado	Butler	2,963.6	13,541,691	4,567,780	18,109,471	6,110.67	
D0377	Atchison Co Comm Schools	Atchison	1,025.9	4,692,940	1,576,929	6,269,869	6,111.58	
D0469	Lansing	Leavenworth	3,776.3	17,346,722	5,733,523	23,080,245	6,111.87	
D0357	Belle Plaine	Sumner	1,151.2	5,230,495	1,805,719	7,036,214	6,112.07	
D0458	Basehor-Linwood	Leavenworth	4,008.4	19,001,055	5,501,926	24,502,981	6,112.96	
D0313	Buhler	Reno	3,370.3	15,487,344	5,118,008	20,605,352	6,113.80	
D0293	Quinter Public Schools	Gove	597.6	2,745,418	908,210	3,653,628	6,113.84	
D0423	Moundridge	McPherson	780.5	3,587,184	1,185,331	4,772,515	6,114.69	
D0290	Ottawa	Franklin	3,681.7	16,984,930	5,538,344	22,523,274	6,117.63	
D0375	Circle	Butler	2,753.7	12,528,402	4,320,708	16,849,110	6,118.72	
D0274	Oakley	Logan	798.9	3,650,174	1,243,093	4,893,267	6,125.01	
D0268	Cheney	Sedgwick	1,339.4	6,169,550	2,034,410	8,203,960	6,125.10	
D0267	Renwick	Sedgwick	2,619.5	12,144,713	3,904,125	16,048,838	6,126.68	
D0307	Ell-Saline	Saline	904.5	4,169,511	1,374,059	5,543,570	6,128.88	
D0288	Central Heights	Franklin	1,018.8	4,676,318	1,570,871	6,247,189	6,131.91	
D0504	Oswego	Labette	947.4	4,501,047	1,308,450	5,809,497	6,132.04	
D0383	Manhattan-Ogden	Riley	10,410.4	48,368,852	15,471,056	63,839,908	6,132.33	
D0347	Kinsley-Offerle	Edwards	640.3	2,937,104	989,588	3,926,692	6,132.58	
D0512	Shawnee Mission Pub Sch	Johnson	39,892.9	183,020,015	61,718,489	244,738,504	6,134.89	
D0231	Gardner Edgerton	Johnson	9,009.4	41,596,682	13,679,513	55,276,195	6,135.39	
D0305	Salina	Saline	11,134.3	51,446,197	16,891,490	68,337,687	6,137.60	
D0417	Morris County	Morris	1,491.8	6,855,138	2,301,129	9,156,267	6,137.73	
D0251	North Lyon County	Lyon	742.1	3,440,027	1,116,448	4,556,475	6,139.97	
D0273	Beloit	Mitchell	1,440.6	6,856,682	1,988,781	8,845,463	6,140.12	
D0237	Smith Center	Smith	847.1	3,899,399	1,302,525	5,201,924	6,140.86	
D0248	Girard	Crawford	1,760.8	8,385,708	2,430,283	10,815,991	6,142.66	
D0378	Riley County	Riley	1,223.3	5,831,174	1,689,026	7,520,200	6,147.47	
D0208	Wakeeney	Trego	733.4	3,358,029	1,152,944	4,510,973	6,150.77	
D0242	Weskan	Wallace	256.3	1,185,445	391,133	1,576,578	6,151.30	
D0338	Valley Falls	Jefferson	752.2	3,450,823	1,176,421	4,627,244	6,151.61	
D0106	Western Plains	Ness	310.7	1,418,567	493,514	1,912,081	6,154.11	
D0511	Attica	Harper	385.8	1,845,703	528,908	2,374,611	6,155.03	
D0275	Triplains	Logan	188.1	870,909	287,069	1,157,978	6,156.18	
D0509	South Haven	Sumner	455.2	2,101,633	701,220	2,802,853	6,157.41	
D0434	Santa Fe Trail	Osage	1,870.1	8,597,188	2,918,682	11,515,870	6,158.00	
D0491	Eudora	Douglas	2,436.7	11,337,453	3,674,748	15,012,201	6,161.00	
D0416	Louisburg	Miami	2,497.5	11,772,543	3,638,278	15,410,821	6,170.50	
D0233	Olathe	Johnson	49,563.5	230,636,610	75,267,861	305,904,471	6,171.97	
D0422	Kiowa County	Kiowa	663.4	3,355,473	739,114	4,094,587	6,172.43	35,405.7
D0316	Golden Plains	Thomas	468.6	2,228,479	665,610	2,894,089	6,176.03	
D0217	Rolla	Morton	293.5	1,345,597	467,533	1,813,130	6,177.61	
D0492	Flinthills	Butler	610.2	2,788,459	982,406	3,770,865	6,179.72	
D0495	Ft Larned	Pawnee	1,569.8	7,291,116	2,409,934	9,701,050	6,179.80	
D0496	Pawnee Heights	Pawnee	344.7	1,605,148	525,732	2,130,880	6,181.84	
D0256	Marmaton Valley	Allen	561.6	2,672,487	800,091	3,472,578	6,183.37	
D0329	Mill Creek Valley	Wabaunsee	868.1	3,917,463	1,454,549	5,372,012	6,188.24	
D0465	Winfield	Cowley	3,484.7	15,952,415	5,633,984	21,586,399	6,194.62	
D0113	Prairie Hills	Nemaha	1,727.3	7,969,816	2,739,263	10,709,079	6,199.90	
D0498	Valley Heights	Marshall	824.0	3,819,209	1,293,773	5,112,982	6,205.08	
D0362	Prairie View	Linn	1,725.4	8,127,723	2,579,254	10,706,977	6,205.50	
D0310	Fairfield	Reno	657.9	3,163,553	922,411	4,085,964	6,210.62	
D0460	Hesston	Harvey	1,350.6	6,338,349	2,051,192	8,389,541	6,211.71	
D0355	Ellinwood Public Schools	Barton	865.2	3,961,192	1,416,635	5,377,827	6,215.70	
D0468	Healy Public Schools	Lane	146.0	678,406	229,136	907,542	6,216.04	
D0344	Pleasanton	Linn	697.5	3,284,953	1,059,651	4,344,604	6,228.82	
D0394	Rose Hill Public Schools	Butler	2,330.4	11,159,267	3,389,437	14,548,704	6,243.01	
D0203	Piper-Kansas City	Wyandotte	3,557.8	16,742,488	5,469,632	22,212,120	6,243.22	
D0505	Chetopa-St. Paul	Labette	765.8	3,513,782	1,268,025	4,781,807	6,244.47	
D0481	Rural Vista	Dickinson	561.8	2,574,169	935,904	3,510,073	6,247.90	
D0399	Paradise	Russell	302.7	1,426,380	467,091	1,893,471	6,255.27	
D0476	Copeland	Gray	273.2	1,331,624	378,042	1,709,666	6,258.69	
D0269	Palco	Rooks	244.3	1,126,389	405,618	1,532,007	6,271.01	
D0398	Peabody-Burns	Marion	562.1	2,597,464	930,083	3,527,547	6,275.29	

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USD #	District Name	County	(incl Virtual)	General Fund	General Fund	(Col 2 + Col 3)	(Col 4 / Col 1)	
D0209	Moscow Public Schools	Stevens	388.3	1,774,143	663,006	2,437,149	6,276.46	
D0387	Altoona-Midway	Wilson	438.0	2,060,693	689,655	2,750,348	6,279.33	
D0384	Blue Valley	Riley	503.3	2,401,845	764,413	3,166,258	6,291.00	
D0409	Atchison Public Schools	Atchison	2,700.7	13,265,171	3,727,952	16,993,123	6,292.12	
D0350	St John-Hudson	Stafford	655.5	3,139,367	998,890	4,138,257	6,313.13	
D0241	Wallace County Schools	Wallace	427.9	2,113,175	594,877	2,708,052	6,328.70	
D0333	Concordia	Cloud	1,866.4	8,934,432	2,896,129	11,830,561	6,338.71	
D0474	Haviland	Kiowa	296.4	1,471,065	418,242	1,889,307	6,374.18	
D0371	Montezuma	Gray	442.9	2,209,338	614,720	2,824,058	6,376.77	
D0351	Macksville	Stafford	504.3	2,509,429	714,516	3,223,945	6,392.91	
D0349	Stafford	Stafford	551.3	2,832,440	761,425	3,593,865	6,518.89	
D0292	Wheatland	Gove	318.1	1,548,356	554,933	2,103,289	6,612.04	
D0291	Grinnell Public Schools	Gove	207.3	1,178,761	230,073	1,408,834	6,796.11	
D0429	Troy Public Schools	Doniphan	648.8	3,343,055	1,118,998	4,462,053	6,877.39	
	Grand Total		**794,466.2**	**3,655,025,326**	**1,151,696,778**	**4,806,722,104**	**6,050.25**	
		5% =	39,723.3				6,171.97	95th
							5,908.20	5th
							263.77	
						FY2021 Actual	4.46%	