



School Finance

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To: Chief School Administrators
District Business Manager

From: Dale M. Dennis, Deputy Commissioner
Division of Fiscal and Administrative Services

Date: February 23, 2015

Subject: Impact Aid – Local Tax Proportion and Disparity

The purpose of this memorandum is to give you notice, that pursuant to section 8009 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 2016.

Below is a column explanation of the local tax proportion displaying the portion of local tax revenues covered under the state equalization program.

- Column 1 - 2013-14 General Fund local tax revenues
(USD Budget Code 06 – Budget Lines 10, 15, 25)
- Column 2 - 2013-14 Local Option Budget (LOB) local tax revenues
(USD Budget Code 08 – Budget Lines 15, 20, and 25)
- Column 3 - 2013-14 Total Tax Revenues (Column 1 plus Column 2)
- Column 4 - 2013-14 Local Tax Revenues Not Covered Under the State Equalization Program
(USD Budget Code 10 - Adult Education, Budget Lines 10, 15, and 25)
- Column 5 - 2013-14 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 – Amounts of Impact Aid funds deducted by the Kansas Department of Education during the 2013-14 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 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 8009(b)(2).

Column 1	<p>This is the full-time equivalency (FTE) weighted enrollment as of September 20, 2013 (2013-14 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). The weighted FTE is composed of:</p> <ul style="list-style-type: none">• regular FTE enrollment• enrollment decline FTE (the higher of the 9/20/13 or 9/20/12 or a three year average for 9/20/11, 9/20/12, and 9/20/13 enrollment)• vocational weighted FTE (vocational FTE times .50)• bilingual weighted FTE (bilingual FTE times .395)• at-risk weighted FTE (number of eligible students that qualify for free lunches times .456), non-proficient at-risk weighted FTE and high density at-risk weighted FTE• new facilities weighted FTE (enrollment of students attending a new facility times .25)• low and high (correlation) weighted enrollment FTE• weighted FTE for transportation• ancillary facilities weighting (USD 229, USD 230, USD 232 and USD 233 Board of Tax Appeals amount divided by \$3,838).• declining enrollment weighting (USD 489 and USD 512 Board of Tax Appeals amount divided by \$3,838)• cost of living weighted FTE (USD 229, USD 232, USD 233, USD 497 and USD 512 Board of Tax Appeals amount divided by \$3,838)• virtual education weighting• Ft. Hays State University – Math & Science Academy weighted FTE• special education weighting
Column 2	2013-14 Actual General Fund Expenditures (USD Budget Code 06 Line 175)
Column 3	2013-14 Actual Supp. General Fund Expenditures (USD Budget Code 08 Line 175)

Column 4 2013-14 Total General Fund and Supp. 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. Based on the disparity test, the lowest 5% districts and the highest 5% districts are eliminated. The following calculation was computed to verify the disparity test.

$$\begin{array}{r} \$ 5,338.12 \\ - \underline{4,834.00} \\ 504.12 \\ \div \underline{4,834.00} \\ 10.43 \% \end{array}$$

2/23/2015		Local Tax Proportion - 2013-14 Final							
			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7
			2013-14	2013-14	2013-14	2013-14	2013-14	2013-14	2013-14
			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
USD#	USD Name	County Name	Property Tax	Property Tax	(Col 1 + Col 2)	Property Tax	(Col 3 + Col 4)	(Col 3 / Col 5)	Local Effort
D0110	Thunder Ridge Schools	Phillips	283,210	464,541	747,751	0	747,751	100.00%	0
D0207	Ft Leavenworth	Leavenworth	49,936	52,901	102,837	0	102,837	100.00%	3,855,603
D0211	Norton Community Schools	Norton	745,546	875,645	1,621,191	0	1,621,191	100.00%	4,281
D0244	Burlington	Coffey	7,741,575	1,977,155	9,718,730	0	9,718,730	100.00%	19,307
D0260	Derby	Sedgwick	7,308,060	7,514,567	14,822,627	0	14,822,627	100.00%	168,104
D0272	Waconda	Mitchell	445,210	639,906	1,085,116	0	1,085,116	100.00%	41,922
D0287	West Franklin	Franklin	683,039	1,027,568	1,710,607	0	1,710,607	100.00%	8,228
D0307	Ell-Saline	Saline	370,251	548,239	918,490	0	918,490	100.00%	20,026
D0337	Royal Valley	Jackson	504,337	867,954	1,372,291	0	1,372,291	100.00%	263,697
D0340	Jefferson West	Jefferson	660,248	951,826	1,612,074	0	1,612,074	100.00%	26,368
D0341	Oskaloosa Public Schools	Jefferson	431,366	717,545	1,148,911	0	1,148,911	100.00%	38,838
D0378	Riley County	Riley	723,365	993,793	1,717,158	0	1,717,158	100.00%	0
D0379	Clay Center	Clay	1,346,081	1,579,338	2,925,419	0	2,925,419	100.00%	16,618
D0383	Manhattan-Ogden	Riley	11,042,462	9,406,802	20,449,264	242,829	20,692,093	98.83%	113,887
D0384	Blue Valley	Riley	317,190	478,582	795,772	0	795,772	100.00%	56,843
D0389	Eureka	Greenwood	515,121	826,779	1,341,900	0	1,341,900	100.00%	8,342
D0430	South Brown County	Brown	425,172	717,004	1,142,176	0	1,142,176	100.00%	36,945
D0435	Abilene	Dickinson	1,395,355	1,554,705	2,950,060	0	2,950,060	100.00%	996
D0446	Independence	Montgomery	1,711,104	1,951,298	3,662,402	0	3,662,402	100.00%	18,424
D0449	Easton	Leavenworth	617,653	819,869	1,437,522	0	1,437,522	100.00%	0
D0453	Leavenworth	Leavenworth	3,221,283	4,284,560	7,505,843	0	7,505,843	100.00%	65,094
D0469	Lansing	Leavenworth	2,126,829	2,127,152	4,253,981	0	4,253,981	100.00%	28,455
D0473	Chapman	Dickinson	1,295,482	1,477,512	2,772,994	0	2,772,994	100.00%	69,373
D0475	Geary County Schools	Geary	3,712,488	4,615,162	8,327,650	0	8,327,650	100.00%	8,741,121
D0481	Rural Vista	Dickinson	532,237	697,611	1,229,848	0	1,229,848	100.00%	0

2013-14 Actual Expenditures - Disparity Test
(General Fund and Supp. General Fund Per Pupil)

	Disparity Test - FY2014 Actual		Col 1	Col 2	Col 3	Col 4	Col 5	
	2/23/2015							
			2013-14	2013-14	2013-14	2013-14	2013-14	
			Total WTD	Adj. Legal	Supp. Gen. Fund	Total	Amount Per Pupil	
USD #	District Name	County	FTE Enroll	General Fund	aka Legal LOB	(Col 2 + Col 3)	(Col 4 / Col 1)	
479	Crest	Anderson	511.7	1,963,905	366,000	2,329,905	4,553.26	
456	Marais Des Cygnes Valley	Osage	658.3	2,526,555	486,000	3,012,555	4,576.26	
483	Kismet-Plains	Seward	1,613.9	6,194,148	1,364,540	7,558,688	4,683.49	
454	Burlingame Public School	Osage	642.4	2,465,531	545,000	3,010,531	4,686.38	
436	Caney Valley	Montgomery	1,420.5	5,598,902	1,065,000	6,663,902	4,691.24	
397	Centre	Marion	773.2	2,974,592	655,000	3,629,592	4,694.25	
299	Sylvan Grove	Lincoln	547.0	2,098,179	471,670	2,569,849	4,698.08	
471	Dexter	Cowley	394.4	1,530,238	325,000	1,855,238	4,703.95	
480	Liberal	Seward	8,069.6	31,347,458	6,800,000	38,147,458	4,727.30	
499	Galena	Cherokee	1,567.5	6,043,302	1,379,300	7,422,602	4,735.31	
283	Elk Valley	Elk	431.0	1,714,898	335,000	2,049,898	4,756.14	
235	Uniontown	Bourbon	947.3	3,635,737	899,900	4,535,637	4,787.96	
439	Sedgwick Public Schools	Harvey	940.8	3,635,555	876,479	4,512,034	4,795.95	
457	Garden City	Finney	12,936.0	49,717,452	12,600,000	62,317,452	4,817.37	
285	Cedar Vale	Chautauqua	414.9	1,603,924	395,000	1,998,924	4,817.85	31,868.5
475	Geary County Schools	Geary	13,376.4	51,951,602	12,709,874	64,661,476	4,834.00	
403	Otis-Bison	Rush	505.8	1,966,901	481,809	2,448,710	4,841.26	
286	Chautauqua Co Community	Chautauqua	758.5	2,911,122	764,649	3,675,771	4,846.11	
256	Marmaton Valley	Allen	661.8	2,573,402	643,800	3,217,202	4,861.29	
249	Frontenac Public Schools	Crawford	1,532.3	5,946,885	1,536,000	7,482,885	4,883.43	
323	Rock Creek	Pottawatomie	1,558.2	5,980,371	1,639,750	7,620,121	4,890.34	
405	Lyons	Rice	1,600.1	6,237,103	1,588,847	7,825,950	4,890.91	
408	Marion-Florence	Marion	1,080.6	4,147,343	1,145,000	5,292,343	4,897.60	
447	Cherryvale	Montgomery	1,623.9	6,421,591	1,560,000	7,981,591	4,915.08	
234	Fort Scott	Bourbon	2,912.5	11,323,210	2,995,000	14,318,210	4,916.12	
444	Little River	Rice	744.3	2,861,337	800,000	3,661,337	4,919.17	
107	Rock Hills	Jewell	670.7	2,626,364	673,460	3,299,824	4,919.97	
511	Attica	Harper	371.3	1,425,049	410,000	1,835,049	4,942.23	
102	Cimarron-Ensign	Gray	1,248.5	4,806,803	1,375,000	6,181,803	4,951.38	
314	Brewster	Thomas	252.5	977,750	275,000	1,252,750	4,961.39	
282	West Elk	Elk	784.2	3,001,412	890,618	3,892,030	4,963.06	
508	Baxter Springs	Cherokee	1,813.2	7,212,197	1,790,000	9,002,197	4,964.81	
494	Syracuse	Hamilton	1,014.1	3,895,116	1,153,344	5,048,460	4,978.27	
367	Osawatomie	Miami	2,263.1	8,867,489	2,400,000	11,267,489	4,978.79	
502	Lewis	Edwards	272.9	1,066,329	292,613	1,358,942	4,979.63	
487	Herington	Dickinson	943.6	3,632,034	1,070,826	4,702,860	4,983.96	
216	Deerfield	Kearny	574.5	2,204,931	662,776	2,867,707	4,991.66	
445	Coffeyville	Montgomery	3,028.0	11,687,105	3,440,004	15,127,109	4,995.74	
393	Solomon	Dickinson	697.0	2,675,218	807,354	3,482,572	4,996.52	
440	Halstead	Harvey	1,442.5	5,536,315	1,680,000	7,216,315	5,002.64	
365	Garnett	Anderson	2,081.0	8,002,592	2,420,000	10,422,592	5,008.45	
335	North Jackson	Jackson	776.5	3,018,950	875,725	3,894,675	5,015.68	
243	Lebo-Waverly	Coffey	985.8	3,780,019	1,165,000	4,945,019	5,016.25	
411	Goessel	Marion	581.8	2,234,455	685,000	2,919,455	5,017.97	
420	Osage City	Osage	1,186.1	4,575,550	1,393,531	5,969,081	5,032.53	
421	Lyndon	Osage	835.7	3,197,535	1,010,000	4,207,535	5,034.74	
344	Pleasanton	Linn	734.4	2,941,917	759,361	3,701,278	5,039.87	
297	St Francis Comm Sch	Cheyenne	567.9	2,179,600	684,799	2,864,399	5,043.84	
351	Macksville	Stafford	634.3	2,650,397	552,101	3,202,498	5,048.87	
428	Great Bend	Barton	5,014.8	19,336,940	6,000,000	25,336,940	5,052.43	
253	Emporia	Lyon	7,494.1	29,014,664	8,855,060	37,869,724	5,053.27	
341	Oskaloosa Public Schools	Jefferson	1,202.6	4,686,309	1,400,000	6,086,309	5,060.96	
288	Central Heights	Franklin	1,187.1	4,614,895	1,393,354	6,008,249	5,061.28	
387	Altoona-Midway	Wilson	495.9	1,903,264	607,400	2,510,664	5,062.84	
270	Plainville	Rooks	749.8	2,889,970	907,683	3,797,653	5,064.89	
306	Southeast Of Saline	Saline	1,310.0	5,215,024	1,423,645	6,638,669	5,067.69	
356	Conway Springs	Sumner	975.4	3,752,705	1,200,000	4,952,705	5,077.61	

2013-14 Actual Expenditures - Disparity Test
(General Fund and Supp. General Fund Per Pupil)

	Disparity Test - FY2014 Actual		Col 1	Col 2	Col 3	Col 4	Col 5	
	2/23/2015							
			2013-14	2013-14	2013-14	2013-14	2013-14	
			Total WTD	Adj. Legal	Supp. Gen. Fund	Total	Amount Per Pupil	
USD #	District Name	County	FTE Enroll	General Fund	aka Legal LOB	(Col 2 + Col 3)	(Col 4 / Col 1)	
330	Mission Valley	Wabaunsee	1,061.5	4,074,037	1,317,000	5,391,037	5,078.70	
459	Bucklin	Ford	541.0	2,076,359	673,254	2,749,613	5,082.46	
215	Lakin	Kearny	1,211.9	4,698,165	1,463,434	6,161,599	5,084.25	
258	Humboldt	Allen	1,333.5	5,139,327	1,644,637	6,783,964	5,087.34	
211	Norton Community Schools	Norton	1,354.1	5,429,825	1,460,500	6,890,325	5,088.49	
303	Ness City	Ness	583.7	2,240,241	730,155	2,970,396	5,088.91	
334	Southern Cloud	Cloud	551.7	2,117,639	690,000	2,807,639	5,089.07	
366	Woodson	Woodson	965.4	3,710,517	1,211,380	4,921,897	5,098.30	
413	Chanute Public Schools	Neosho	3,185.5	12,224,550	4,059,959	16,284,509	5,112.07	
308	Hutchinson Public Schools	Reno	7,923.5	30,982,835	9,569,401	40,552,236	5,117.97	
342	McLouth	Jefferson	1,016.2	3,918,687	1,286,800	5,205,487	5,122.50	
250	Pittsburg	Crawford	4,705.2	18,056,764	6,056,198	24,112,962	5,124.75	
463	Udall	Cowley	719.1	2,759,906	926,256	3,686,162	5,126.08	
284	Chase County	Chase	756.6	2,920,208	959,122	3,879,330	5,127.32	
353	Wellington	Sumner	2,698.2	10,355,692	3,487,374	13,843,066	5,130.48	
470	Arkansas City	Cowley	4,580.3	18,326,446	5,175,000	23,501,446	5,130.98	
214	Ulysses	Grant	2,644.1	10,148,114	3,420,475	13,568,589	5,131.65	
389	Eureka	Greenwood	1,304.0	5,004,807	1,686,980	6,691,787	5,131.74	
443	Dodge City	Ford	11,794.6	45,358,919	15,215,000	60,573,919	5,135.73	
363	Holcomb	Finney	1,655.7	6,353,373	2,150,000	8,503,373	5,135.82	
402	Augusta	Butler	3,318.5	12,758,403	4,287,454	17,045,857	5,136.62	
252	Southern Lyon County	Lyon	1,049.6	4,025,178	1,368,948	5,394,126	5,139.22	
204	Bonner Springs	Wyandotte	3,905.4	14,987,200	5,083,576	20,070,776	5,139.24	
382	Pratt	Pratt	1,967.1	7,549,730	2,560,236	10,109,966	5,139.53	
259	Wichita	Sedgwick	85,791.6	330,066,159	110,870,767	440,936,926	5,139.63	
255	South Barber	Barber	527.1	2,038,812	670,424	2,709,236	5,139.89	
264	Clearwater	Sedgwick	1,887.9	7,245,760	2,458,108	9,703,868	5,140.03	
331	Kingman - Norwich	Kingman	1,808.1	6,939,488	2,354,221	9,293,709	5,140.04	
332	Cunningham	Kingman	427.2	1,639,594	556,235	2,195,829	5,140.05	
410	Durham-Hillsboro-Lehigh	Marion	1,161.8	4,463,988	1,508,323	5,972,311	5,140.57	
361	Anthony-Harper	Harper	1,730.1	6,640,124	2,253,821	8,893,945	5,140.71	
265	Goddard	Sedgwick	7,608.3	29,200,655	9,913,055	39,113,710	5,140.93	
415	Hiawatha	Brown	1,614.1	6,195,116	2,102,895	8,298,011	5,140.95	
207	Ft Leavenworth	Leavenworth	2,695.5	10,345,329	3,513,460	13,858,789	5,141.45	
298	Lincoln	Lincoln	742.4	2,849,331	967,752	3,817,083	5,141.54	
261	Haysville	Sedgwick	8,215.4	31,530,705	10,711,956	42,242,661	5,141.89	
337	Royal Valley	Jackson	1,706.5	6,555,191	2,220,000	8,775,191	5,142.22	
239	North Ottawa County	Ottawa	1,172.9	4,501,590	1,530,392	6,031,982	5,142.79	
347	Kinsley-Offerle	Edwards	799.8	3,089,688	1,023,750	4,113,438	5,143.08	
368	Paola	Miami	2,979.3	11,445,305	3,878,527	15,323,832	5,143.43	
289	Wellsville	Franklin	1,411.1	5,420,008	1,838,525	7,258,533	5,143.88	
266	Maize	Sedgwick	9,861.8	37,886,298	12,846,485	50,732,783	5,144.37	
327	Ellsworth	Ellsworth	1,106.6	4,247,131	1,446,561	5,693,692	5,145.21	
462	Central	Cowley	699.8	2,685,832	915,442	3,601,274	5,146.15	
244	Burlington	Coffey	1,563.0	5,998,794	2,045,166	8,043,960	5,146.49	
396	Douglass Public Schools	Butler	1,319.5	5,074,341	1,718,857	6,793,198	5,148.31	
360	Caldwell	Sumner	551.7	2,117,425	723,105	2,840,530	5,148.69	
345	Seaman	Shawnee	5,660.4	21,797,615	7,352,186	29,149,801	5,149.78	
461	Neodesha	Wilson	1,322.4	5,073,230	1,739,349	6,812,579	5,151.68	
390	Hamilton	Greenwood	236.3	912,372	305,000	1,217,372	5,151.81	
262	Valley Center Pub Sch	Sedgwick	4,037.6	15,629,169	5,171,913	20,801,082	5,151.84	
469	Lansing	Leavenworth	3,598.2	13,854,795	4,682,745	18,537,540	5,151.89	
482	Dighton	Lane	505.1	1,939,558	663,141	2,602,699	5,152.84	
467	Leoti	Wichita	830.4	3,191,225	1,088,278	4,279,503	5,153.54	
369	Burrton	Harvey	542.7	2,082,883	714,725	2,797,608	5,154.98	
434	Santa Fe Trail	Osage	1,937.8	7,434,341	2,555,634	9,989,975	5,155.32	
357	Belle Plaine	Sumner	1,218.0	4,674,685	1,604,686	6,279,371	5,155.48	

2013-14 Actual Expenditures - Disparity Test
(General Fund and Supp. General Fund Per Pupil)

	Disparity Test - FY2014 Actual		Col 1	Col 2	Col 3	Col 4	Col 5	
	2/23/2015							
			2013-14	2013-14	2013-14	2013-14	2013-14	
			Total WTD	Adj. Legal	Supp. Gen. Fund	Total	Amount Per Pupil	
USD #	District Name	County	FTE Enroll	General Fund	aka Legal LOB	(Col 2 + Col 3)	(Col 4 / Col 1)	
307	Ell-Saline	Saline	955.1	3,680,419	1,244,876	4,925,295	5,156.84	
316	Golden Plains	Thomas	477.5	1,834,262	628,710	2,462,972	5,158.06	
322	Onaga-Havensville-Wheaton	Pottawatomie	649.1	2,498,697	849,869	3,348,566	5,158.78	
409	Atchison Public Schools	Atchison	2,749.1	10,614,810	3,567,752	14,182,562	5,158.98	
210	Hugoton Public Schools	Stevens	1,937.4	7,435,740	2,559,740	9,995,480	5,159.22	
263	Mulvane	Sedgwick	2,577.6	9,942,829	3,357,038	13,299,867	5,159.79	
430	South Brown County	Brown	1,254.6	4,815,255	1,659,077	6,474,332	5,160.48	
418	McPherson	McPherson	3,491.9	13,508,936	4,517,637	18,026,573	5,162.40	
473	Chapman	Dickinson	1,892.3	7,299,828	2,470,853	9,770,681	5,163.39	
205	Bluestem	Butler	1,084.4	4,185,842	1,414,629	5,600,471	5,164.58	
381	Spearville	Ford	661.1	2,537,302	878,465	3,415,767	5,166.79	
269	Palco	Rooks	339.3	1,328,348	424,771	1,753,119	5,166.87	
352	Goodland	Sherman	1,831.9	7,148,763	2,319,007	9,467,770	5,168.28	
340	Jefferson West	Jefferson	1,561.2	6,037,088	2,032,055	8,069,143	5,168.55	
326	Logan	Phillips	455.8	1,757,483	599,099	2,356,582	5,170.21	
200	Greeley County Schools	Greeley	497.4	1,909,021	662,972	2,571,993	5,170.87	
484	Fredonia	Wilson	1,295.0	4,982,580	1,715,745	6,698,325	5,172.45	
271	Stockton	Rooks	625.7	2,435,124	801,813	3,236,937	5,173.31	
225	Fowler	Meade	384.2	1,471,720	515,956	1,987,676	5,173.55	
202	Turner-Kansas City	Wyandotte	6,717.9	25,868,729	8,895,740	34,764,469	5,174.90	
274	Oakley	Logan	783.3	3,006,305	1,047,342	4,053,647	5,175.09	
309	Nickerson	Reno	2,084.4	8,046,441	2,742,489	10,788,930	5,176.04	
291	Grinnell Public Schools	Gove	238.5	1,024,667	210,000	1,234,667	5,176.80	
477	Ingalls	Gray	504.9	1,937,806	676,403	2,614,209	5,177.68	
293	Quinter Public Schools	Gove	652.5	2,538,170	840,750	3,378,920	5,178.42	
312	Haven Public Schools	Reno	1,725.6	6,649,081	2,288,433	8,937,514	5,179.37	
226	Meade	Meade	794.5	3,049,291	1,066,031	4,115,322	5,179.76	
380	Vermillion	Marshall	974.0	3,900,322	1,144,787	5,045,109	5,179.78	
217	Rolla	Morton	422.5	1,624,288	564,425	2,188,713	5,180.39	
109	Republic County	Republic	938.2	3,600,812	1,260,000	4,860,812	5,181.00	
336	Holton	Jackson	1,931.1	7,449,258	2,555,870	10,005,128	5,181.05	
305	Salina	Saline	11,306.8	43,839,299	14,742,291	58,581,590	5,181.09	
465	Winfield	Cowley	3,797.9	14,734,025	4,944,813	19,678,838	5,181.51	
313	Buhler	Reno	3,402.8	13,224,228	4,408,670	17,632,898	5,181.88	
503	Parsons	Labette	2,192.1	8,482,867	2,877,008	11,359,875	5,182.19	
507	Satanta	Haskell	648.9	2,491,440	871,624	3,363,064	5,182.72	
501	Topeka Public Schools	Shawnee	23,639.2	91,794,292	30,729,591	122,523,883	5,183.08	
446	Independence	Montgomery	3,097.3	11,994,585	4,059,600	16,054,185	5,183.28	
432	Victoria	Ellis	526.7	2,021,475	708,911	2,730,386	5,183.95	
105	Rawlins County	Rawlins	636.6	2,444,276	855,992	3,300,268	5,184.21	
294	Oberlin	Decatur	689.9	2,674,934	901,691	3,576,625	5,184.27	
218	Elkhart	Morton	1,668.2	6,414,283	2,235,387	8,649,670	5,185.03	
103	Cheylin	Cheyenne	349.2	1,340,230	470,675	1,810,905	5,185.87	
220	Ashland	Clark	445.9	1,711,363	601,273	2,312,636	5,186.45	
481	Rural Vista	Dickinson	687.6	2,641,009	925,695	3,566,704	5,187.18	
232	De Soto	Johnson	9,472.4	36,355,071	12,829,055	49,184,126	5,192.36	
231	Gardner Edgerton	Johnson	7,577.6	29,498,203	9,853,335	39,351,538	5,193.14	
339	Jefferson County North	Jefferson	920.9	3,586,605	1,196,190	4,782,795	5,193.61	
224	Clifton-Clyde	Washington	625.4	2,472,498	776,000	3,248,498	5,194.27	
229	Blue Valley	Johnson	34,248.7	131,796,129	46,102,757	177,898,886	5,194.33	
395	LaCrosse	Rush	586.5	2,250,987	795,500	3,046,487	5,194.35	
412	Hoxie Community Schools	Sheridan	651.5	2,503,337	880,787	3,384,124	5,194.36	
240	Twin Valley	Ottawa	1,142.7	4,443,177	1,492,508	5,935,685	5,194.44	
490	El Dorado	Butler	3,050.7	11,754,548	4,092,661	15,847,209	5,194.61	
460	Hesston	Harvey	1,355.9	5,271,748	1,773,015	7,044,763	5,195.64	
287	West Franklin	Franklin	1,299.4	5,002,681	1,750,770	6,753,451	5,197.36	
212	Northern Valley	Norton	440.3	1,702,928	586,176	2,289,104	5,198.96	

2013-14 Actual Expenditures - Disparity Test
(General Fund and Supp. General Fund Per Pupil)

	Disparity Test - FY2014 Actual		Col 1	Col 2	Col 3	Col 4	Col 5	
	2/23/2015							
			2013-14	2013-14	2013-14	2013-14	2013-14	
			Total WTD	Adj. Legal	Supp. Gen. Fund	Total	Amount Per Pupil	
USD #	District Name	County	FTE Enroll	General Fund	aka Legal LOB	(Col 2 + Col 3)	(Col 4 / Col 1)	
372	Silver Lake	Shawnee	1,202.5	4,676,715	1,575,812	6,252,527	5,199.61	
489	Hays	Ellis	4,378.9	16,841,218	5,947,533	22,788,751	5,204.22	
492	Flinthills	Butler	626.9	2,444,292	818,885	3,263,177	5,205.26	
431	Hoisington	Barton	1,287.5	5,020,515	1,682,083	6,702,598	5,205.90	
388	Ellis	Ellis	760.8	2,946,713	1,014,688	3,961,401	5,206.89	
268	Cheney	Sedgwick	1,332.4	5,196,749	1,742,419	6,939,168	5,208.02	
449	Easton	Leavenworth	1,257.7	4,850,335	1,703,697	6,554,032	5,211.13	
491	Eudora	Douglas	2,337.9	9,145,988	3,038,972	12,184,960	5,211.93	
110	Thunder Ridge Schools	Phillips	571.5	2,212,909	765,981	2,978,890	5,212.41	
219	Minneola	Clark	528.4	2,045,704	709,000	2,754,704	5,213.29	
458	Basehor-Linwood	Leavenworth	3,149.0	12,435,547	3,981,318	16,416,865	5,213.36	
300	Comanche County	Comanche	708.9	2,775,005	922,240	3,697,245	5,215.47	
273	Beloit	Mitchell	1,382.9	5,417,829	1,797,022	7,214,851	5,217.19	
338	Valley Falls	Jefferson	805.9	3,178,122	1,026,713	4,204,835	5,217.56	
423	Moundridge	McPherson	800.5	3,135,936	1,040,861	4,176,797	5,217.74	
464	Tonganoxie	Leavenworth	2,781.3	10,956,035	3,558,798	14,514,833	5,218.72	
320	Wamego	Pottawatomie	2,334.3	9,129,294	3,057,573	12,186,867	5,220.78	
315	Colby Public Schools	Thomas	1,642.6	6,369,313	2,206,991	8,576,304	5,221.18	
242	Weskan	Wallace	254.3	990,642	337,326	1,327,968	5,222.05	
281	Graham County	Graham	740.3	2,841,699	1,025,149	3,866,848	5,223.35	
254	Barber County North	Barber	910.5	3,554,205	1,201,723	4,755,928	5,223.42	
401	Chase-Raymond	Rice	426.9	1,643,262	587,106	2,230,368	5,224.57	
230	Spring Hill	Johnson	4,240.8	16,622,138	5,534,866	22,157,004	5,224.72	
251	North Lyon County	Lyon	939.8	3,686,392	1,227,774	4,914,166	5,228.95	
385	Andover	Butler	7,654.8	30,046,617	9,980,592	40,027,209	5,229.03	
383	Manhattan-Ogden	Riley	9,490.1	38,298,761	11,347,700	49,646,461	5,231.39	
223	Barnes	Washington	791.9	3,095,190	1,048,269	4,143,459	5,232.30	
493	Columbus	Cherokee	1,889.9	7,407,876	2,480,689	9,888,565	5,232.32	
450	Shawnee Heights	Shawnee	5,287.4	20,895,127	6,770,822	27,665,949	5,232.43	
466	Scott County	Scott	1,547.4	6,052,301	2,048,551	8,100,852	5,235.14	
419	Canton-Galva	McPherson	786.2	3,091,469	1,024,936	4,116,405	5,235.82	
374	Sublette	Haskell	964.6	3,762,104	1,288,469	5,050,573	5,235.92	
260	Derby	Sedgwick	9,580.9	37,594,134	12,577,943	50,172,077	5,236.68	
325	Phillipsburg	Phillips	1,145.3	4,496,109	1,503,431	5,999,540	5,238.40	
407	Russell County	Russell	1,436.2	5,572,862	1,952,284	7,525,146	5,239.62	
208	Wakeeney	Trego	708.2	2,731,364	979,399	3,710,763	5,239.71	
246	Northeast	Crawford	1,026.2	4,037,749	1,340,000	5,377,749	5,240.45	
364	Marysville	Marshall	1,337.0	5,233,557	1,777,013	7,010,570	5,243.51	
417	Morris County	Morris	1,360.0	5,332,650	1,798,583	7,131,233	5,243.55	
108	Washington Co. Schools	Washington	738.7	2,855,001	1,023,349	3,878,350	5,250.24	
241	Wallace County Schools	Wallace	434.4	1,710,369	570,362	2,280,731	5,250.30	
384	Blue Valley	Riley	470.5	1,856,062	614,421	2,470,483	5,250.76	
343	Perry Public Schools	Jefferson	1,616.4	6,366,754	2,121,982	8,488,736	5,251.63	
101	Erie-Galesburg	Neosho	1,140.5	4,469,957	1,519,895	5,989,852	5,251.95	
497	Lawrence	Douglas	17,537.5	68,580,417	23,532,247	92,112,664	5,252.33	
453	Leavenworth	Leavenworth	6,189.7	24,471,023	8,040,913	32,511,936	5,252.59	
245	LeRoy-Gridley	Coffey	493.9	1,928,153	667,209	2,595,362	5,254.83	
435	Abilene	Dickinson	2,351.7	9,304,559	3,058,439	12,362,998	5,257.05	
375	Circle	Butler	2,714.9	10,740,195	3,534,468	14,274,663	5,257.90	
377	Atchison Co Comm Schools	Atchison	1,294.9	5,116,246	1,695,093	6,811,339	5,260.13	
257	Iola	Allen	2,400.3	9,404,638	3,222,000	12,626,638	5,260.44	
505	Chetopa-St. Paul	Labette	932.9	3,588,082	1,323,250	4,911,332	5,264.59	
495	Ft Larned	Pawnee	1,788.3	7,075,640	2,341,209	9,416,849	5,265.81	
448	Inman	McPherson	811.8	3,175,302	1,099,921	4,275,223	5,266.35	
111	Doniphan West Schools	Doniphan	702.8	2,721,465	979,933	3,701,398	5,266.64	
358	Oxford	Sumner	754.8	2,994,922	981,907	3,976,829	5,268.72	
452	Stanton County	Stanton	901.5	3,554,645	1,195,242	4,749,887	5,268.87	

2013-14 Actual Expenditures - Disparity Test
(General Fund and Supp. General Fund Per Pupil)

	Disparity Test - FY2014 Actual		Col 1	Col 2	Col 3	Col 4	Col 5	
	2/23/2015							
			2013-14	2013-14	2013-14	2013-14	2013-14	
			Total WTD	Adj. Legal	Supp. Gen. Fund	Total	Amount Per Pupil	
USD #	District Name	County	FTE Enroll	General Fund	aka Legal LOB	(Col 2 + Col 3)	(Col 4 / Col 1)	
379	Clay Center	Clay	2,199.4	8,726,800	2,872,665	11,599,465	5,273.92	
290	Ottawa	Franklin	3,816.6	15,140,982	4,987,588	20,128,570	5,273.95	
426	Pike Valley	Republic	506.6	2,001,750	672,063	2,673,813	5,277.96	
378	Riley County	Riley	1,285.3	5,108,457	1,676,014	6,784,471	5,278.51	
362	Prairie View	Linn	1,843.1	7,202,104	2,530,957	9,733,061	5,280.81	
500	Kansas City	Wyandotte	37,185.0	149,956,514	46,440,382	196,396,896	5,281.62	
394	Rose Hill Public Schools	Butler	2,395.7	9,547,230	3,108,717	12,655,947	5,282.78	
237	Smith Center	Smith	816.6	3,193,488	1,121,123	4,314,611	5,283.63	
437	Auburn Washburn	Shawnee	8,684.7	34,619,103	11,284,119	45,903,222	5,285.53	
203	Piper-Kansas City	Wyandotte	2,583.2	10,287,327	3,367,376	13,654,703	5,285.96	
114	Riverside	Doniphan	1,300.8	5,644,626	1,232,750	6,877,376	5,287.04	
398	Peabody-Burns	Marion	632.7	2,472,380	872,780	3,345,160	5,287.12	
386	Madison-Virgil	Greenwood	548.9	2,179,906	723,251	2,903,157	5,289.05	
504	Oswego	Labette	898.7	3,571,353	1,182,488	4,753,841	5,289.69	
498	Valley Heights	Marshall	828.0	3,259,929	1,125,588	4,385,517	5,296.52	
272	Waconda	Mitchell	688.8	2,752,625	898,124	3,650,749	5,300.16	
346	Jayhawk	Linn	1,092.6	4,276,496	1,515,741	5,792,237	5,301.33	
404	Riverton	Cherokee	1,413.6	5,635,422	1,858,625	7,494,047	5,301.39	
355	Ellinwood Public Schools	Barton	836.3	3,247,840	1,185,889	4,433,729	5,301.60	
321	Kaw Valley	Pottawatomie	2,015.8	8,071,464	2,615,847	10,687,311	5,301.77	
373	Newton	Harvey	5,348.0	21,326,101	7,028,235	28,354,336	5,301.86	
348	Baldwin City	Douglas	2,161.8	8,655,497	2,811,054	11,466,551	5,304.17	
248	Girard	Crawford	1,794.4	7,400,803	2,118,500	9,519,303	5,305.01	
329	Mill Creek Valley	Wabaunsee	951.5	3,824,742	1,224,743	5,049,485	5,306.87	
400	Smoky Valley	McPherson	1,708.1	6,777,484	2,296,202	9,073,686	5,312.15	
506	Labette County	Labette	2,565.8	10,293,466	3,342,446	13,635,912	5,314.49	
206	Remington-Whitewater	Butler	1,061.6	4,222,173	1,422,587	5,644,760	5,317.22	
209	Moscow Public Schools	Stevens	461.5	1,771,234	683,137	2,454,371	5,318.25	
311	Pretty Prairie	Reno	582.2	2,348,295	750,000	3,098,295	5,321.70	
247	Cherokee	Crawford	1,312.9	5,274,066	1,718,531	6,992,597	5,326.07	
416	Louisburg	Miami	2,424.1	9,761,968	3,154,886	12,916,854	5,328.52	
233	Olathe	Johnson	43,182.0	171,270,951	59,001,844	230,272,795	5,332.61	
468	Healy Public Schools	Lane	215.5	848,663	301,602	1,150,265	5,337.66	
512	Shawnee Mission Pub Sch	Johnson	39,973.5	157,224,515	56,158,880	213,383,395	5,338.12	
275	Triplains	Logan	251.9	1,006,391	338,465	1,344,856	5,338.85	18,420.6
399	Paradise	Russell	358.1	1,443,443	468,729	1,912,172	5,339.77	
376	Sterling	Rice	987.8	3,993,123	1,291,643	5,284,766	5,350.04	
476	Copeland	Gray	347.3	1,422,104	436,564	1,858,668	5,351.77	
509	South Haven	Sumner	451.5	1,808,585	609,403	2,417,988	5,355.46	
438	Skyline Schools	Pratt	795.9	3,127,206	1,142,605	4,269,811	5,364.76	
333	Concordia	Cloud	1,825.7	7,325,090	2,469,703	9,794,793	5,364.95	
350	St John-Hudson	Stafford	687.0	2,779,391	907,816	3,687,207	5,367.11	
267	Renwick	Sedgwick	2,635.3	10,609,218	3,541,221	14,150,439	5,369.57	
310	Fairfield	Reno	689.4	2,790,221	920,493	3,710,714	5,382.53	
106	Western Plains	Ness	377.8	1,533,332	510,203	2,043,535	5,409.04	
392	Osborne County	Osborne	664.0	2,733,556	872,554	3,606,110	5,430.89	
371	Montezuma	Gray	501.6	2,067,845	665,031	2,732,876	5,448.32	
359	Argonia Public Schools	Sumner	408.8	1,728,935	530,000	2,258,935	5,525.77	
496	Pawnee Heights	Pawnee	360.1	1,504,326	494,251	1,998,577	5,550.06	
474	Haviland	Kiowa	304.1	1,280,573	419,895	1,700,468	5,591.81	
429	Troy Public Schools	Doniphan	653.2	2,869,412	831,303	3,700,715	5,665.52	
349	Stafford	Stafford	590.6	2,605,098	772,262	3,377,360	5,718.52	
292	Wheatland	Gove	269.6	1,057,196	492,275	1,549,471	5,747.30	
115	Nemaha Central	Nemaha	1,062.2	5,012,201	1,112,250	6,124,451	5,765.82	
113	Prairie Hills	Nemaha	1,850.3	8,618,964	2,486,668	11,105,632	6,002.07	
227	Hodgeman County Schools	Hodgeman	607.1	2,818,281	827,508	3,645,789	6,005.25	

2013-14 Actual Expenditures - Disparity Test
(General Fund and Supp. General Fund Per Pupil)

Disparity Test - FY2014 Actual			Col 1	Col 2	Col 3	Col 4	Col 5
2/23/2015							
			2013-14	2013-14	2013-14	2013-14	2013-14
			Total WTD	Adj. Legal	Supp. Gen. Fund	Total	Amount Per Pupil
USD #	District Name	County	FTE Enroll	General Fund	aka Legal LOB	(Col 2 + Col 3)	(Col 4 / Col 1)
422	Kiowa County	Kiowa	734.0	3,933,979	962,227	4,896,206	6,670.58
112	Central Plains	Ellsworth	1,007.3	5,429,553	1,393,793	6,823,346	6,773.90
	Grand Total		792,878.1	3,098,600,669	1,009,811,851	4,108,412,520	5,181.64
		5% =	39,643.9				5,338.12
							4,834.00
							504.12
						FY14 Actual	10.43%
						FY13 Actual	10.43%
						FY12 Actual	10.89%