



Division of Fiscal & Administrative Services

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September 22, 2011

TO: Legislative Educational Planning Committee

FROM: Dale M. Dennis, Deputy
Commissioner of Education

SUBJECT: Local Option Budget—Low Valuation Districts

Attached is an example which provides the effects when the supplemental general state aid (local option budget) is prorated at 85.7 percent for a district with low assessed valuation. This is the estimated proration percentage for the 2011-12 school year.

We have also attached a computer printout (SF12-006) which provides an indication of the effects on the property tax of underfunding the local option budget (LOB) state aid. The state always funded the LOB state aid program until the 2009-10 school year. It appears that the proration will be even lower in the 2011-12 school year.

As you will note, the mill levy is much higher for school districts with low assessed valuation.

COLUMN EXPLANATION

| | | |
|--------|------|---|
| Column | 1 -- | September 20, 2010 FTE enrollment (including military and virtual) |
| | 2 -- | 2011-12 Estimated adopted local option budget |
| | 3 -- | 2011-12 Estimated local option budget state aid prorated at 85.7 percent (based upon the amount appropriated) |
| | 4 -- | 2011-12 Estimated local option budget state aid as provided by law |
| | 5 -- | Difference (Column 4 – 3) |
| | 6 -- | Estimated millage equivalency as a result of underfunding the local Option budget state aid program |

h:\leg:LEPC-LOB—Low Valuation—9-22-11

PLAINTIFFS'
EX. 22

989795
KSDE137658

SUPPLEMENTAL GENERAL
STATE AID
(Local Option Budget)

| | | |
|---------|----------------|--------|
| 2009-10 | \$ 336,440,519 | 100.0% |
| 2010-11 | \$ 338,729,552 | 91.7% |
| 2011-12 | \$ 339,212,000 | 85.7%* |

*Estimate

LOCAL OPTION BUDGET
STATE AID CALCULATION
FOR
LOW VALUATION SCHOOL DISTRICTS

| | |
|---------------------------------------|---------------|
| Assessed Valuation (Same as 2010-11) | \$ 14,345,247 |
| | |
| FTE Enrollment – September 20, 2010 | 798.8 |
| | |
| Assessed Valuation Per Pupil | \$ 17,958 |
| | |
| 2011-12 LOB State Aid Ratio | 82.77 |
| | |
| LOB (Same as 2010-11) | \$ 1,812,532 |
| | |
| State Aid Entitlement | \$ 1,500,232 |
| | |
| Estimated Proration | 85.7% |
| | |
| Est. State Aid based on Appropriation | \$ 1,285,699 |
| | |
| Difference | \$ 214,533 |
| | |
| Millage Equivalency | 14.95 |

| | 9/6/2011 | | Col 1 | Col 2 | Col 3 | Col 4 | Col 5 | Col 6 |
|-------|------------|----------------------|-------------------|------------|--------------|--------------|-----------------|-------------|
| | | | 2010-11 | 2011-12 | 2011-12 Est. | 2011-12 Est. | | |
| | | | FTE Enroll | Adopted | LOB Aid | LOB Aid | Difference | Est. Mill |
| USD # | County | District Name | (inc MILT / VIRT) | LOB Budget | 85.7% | 100% | (Col 4 - Col 3) | Equivalency |
| 256 | Allen | Marmaton Valley | 336.5 | 541,800 | 270,607 | 315,761 | 45,154 | 3.05 |
| 257 | Allen | Iola | 1,266.4 | 3,110,093 | 1,639,723 | 1,913,329 | 273,606 | 5.32 |
| 258 | Allen | Humboldt | 541.5 | 1,271,000 | 607,255 | 708,583 | 101,327 | 3.96 |
| 365 | Anderson | Garnett | 1,081.7 | 2,350,000 | 942,126 | 1,099,330 | 157,204 | 2.53 |
| 479 | Anderson | Crest | 211.5 | 267,500 | 100,777 | 117,593 | 16,816 | 1.32 |
| 377 | Atchison | Atchison County | 629.6 | 1,766,111 | 632,061 | 737,528 | 105,466 | 2.52 |
| 409 | Atchison | Atchison | 1,638.4 | 3,272,000 | 1,581,515 | 1,845,408 | 263,893 | 3.19 |
| 254 | Barber | Barber Co. | 438.5 | 1,168,245 | 0 | 0 | 0 | 0.00 |
| 255 | Barber | South Barber Co. | 217.7 | 660,256 | 0 | 0 | 0 | 0.00 |
| 355 | Barton | Ellinwood | 390.7 | 1,055,741 | 135,987 | 158,678 | 22,691 | 0.61 |
| 428 | Barton | Great Bend | 3,023.6 | 5,575,000 | 2,725,243 | 3,179,980 | 454,737 | 3.09 |
| 431 | Barton | Holsington | 649.0 | 1,550,000 | 589,256 | 687,580 | 98,324 | 2.27 |
| 234 | Bourbon | Ft. Scott | 1,871.2 | 2,688,400 | 1,412,096 | 1,647,720 | 235,624 | 3.08 |
| 235 | Bourbon | Uniontown | 451.0 | 737,000 | 458,106 | 534,546 | 76,440 | 5.79 |
| 415 | Brown | Hiawatha | 841.8 | 2,151,302 | 222,346 | 259,447 | 37,101 | 0.46 |
| 430 | Brown | Brown County | 582.4 | 1,712,939 | 962,267 | 1,122,832 | 160,565 | 7.31 |
| 205 | Butler | Bluestem | 523.6 | 1,400,397 | 544,744 | 635,640 | 90,897 | 2.96 |
| 206 | Butler | Remington-Whitewater | 532.0 | 1,350,000 | 307,170 | 358,425 | 51,255 | 1.23 |
| 375 | Butler | Circle | 1,748.5 | 3,000,000 | 336,544 | 392,700 | 56,156 | 0.35 |
| 385 | Butler | Andover | 4,947.1 | 8,834,657 | 3,586,525 | 4,184,977 | 598,452 | 2.20 |
| 394 | Butler | Rose Hill | 1,729.8 | 3,151,017 | 1,832,776 | 2,138,595 | 305,819 | 5.20 |
| 396 | Butler | Douglass | 719.0 | 1,739,633 | 997,836 | 1,164,336 | 166,500 | 6.62 |
| 402 | Butler | Augusta | 2,143.5 | 4,134,016 | 2,334,385 | 2,723,903 | 389,518 | 4.79 |
| 490 | Butler | El Dorado | 1,921.0 | 3,959,989 | 704,195 | 821,698 | 117,503 | 0.73 |
| 492 | Butler | Flinthills | 259.4 | 753,244 | 285,518 | 333,160 | 47,642 | 3.06 |
| 284 | Chase | Chase County | 387.5 | 1,062,251 | 9,923 | 11,579 | 1,656 | 0.04 |
| 285 | Chautauqua | Cedar Vale | 134.7 | 302,000 | 135,541 | 158,157 | 22,617 | 3.36 |
| 286 | Chautauqua | Chautauqua | 345.0 | 709,890 | 281,495 | 328,466 | 46,971 | 2.24 |
| 404 | Cherokee | Riverton | 765.0 | 1,887,351 | 1,027,249 | 1,198,657 | 171,408 | 5.99 |
| 493 | Cherokee | Columbus | 1,016.7 | 2,522,717 | 1,039,691 | 1,213,175 | 173,484 | 3.14 |
| 499 | Cherokee | Galena | 798.8 | 1,500,000 | 1,064,008 | 1,241,550 | 177,542 | 12.36 |
| 508 | Cherokee | Baxter Springs | 977.5 | 1,590,000 | 1,027,696 | 1,199,178 | 171,482 | 6.96 |
| 103 | Cheyenne | Cheylin | 138.0 | 501,795 | 0 | 0 | 0 | 0.00 |
| 297 | Cheyenne | St. Francis | 288.9 | 788,634 | 78,062 | 91,087 | 13,025 | 0.46 |
| 219 | Clark | Minneola | 266.3 | 598,200 | 110,888 | 129,391 | 18,503 | 0.86 |
| 220 | Clark | Ashland | 207.0 | 616,168 | 0 | 0 | 0 | 0.00 |
| 379 | Clay | Clay Center | 1,332.5 | 2,700,000 | 1,242,796 | 1,450,170 | 207,374 | 2.93 |
| 333 | Cloud | Concordia | 1,061.2 | 2,238,750 | 1,077,683 | 1,257,506 | 179,823 | 3.62 |
| 334 | Cloud | Southern Cloud | 250.0 | 615,000 | 141,672 | 165,312 | 23,640 | 1.24 |
| 243 | Coffey | Lebo-Waverly | 516.5 | 1,046,500 | 484,748 | 565,633 | 80,886 | 3.27 |
| 244 | Coffey | Burlington | 841.4 | 2,117,246 | 0 | 0 | 0 | 0.00 |
| 245 | Coffey | LeRoy-Gridley | 224.5 | 691,280 | 79,622 | 92,908 | 13,286 | 0.66 |
| 300 | Comanche | Comanche County | 312.0 | 860,729 | 0 | 0 | 0 | 0.00 |
| 462 | Cowley | Central | 356.9 | 978,330 | 571,389 | 666,732 | 95,343 | 7.90 |
| 463 | Cowley | Udall | 349.0 | 800,000 | 384,279 | 448,400 | 64,121 | 3.90 |
| 465 | Cowley | Winfield | 2,343.3 | 4,874,609 | 2,563,756 | 2,991,548 | 427,791 | 4.36 |
| 470 | Cowley | Arkansas City | 2,591.3 | 4,600,000 | 2,785,953 | 3,250,820 | 464,867 | 5.84 |
| 471 | Cowley | Dexter | 139.3 | 225,000 | 111,704 | 130,343 | 18,639 | 2.92 |
| 246 | Crawford | Northeast | 543.5 | 1,340,000 | 820,058 | 956,894 | 136,836 | 8.29 |
| 247 | Crawford | Cherokee | 700.0 | 1,867,214 | 1,016,769 | 1,186,428 | 169,659 | 6.37 |
| 248 | Crawford | Girard | 1,008.0 | 1,927,500 | 1,129,217 | 1,317,639 | 188,422 | 5.60 |
| 249 | Crawford | Frontenac | 865.0 | 1,572,000 | 986,692 | 1,151,333 | 164,641 | 6.74 |
| 250 | Crawford | Pittsburg | 2,620.5 | 5,716,215 | 2,393,062 | 2,792,371 | 399,309 | 2.90 |

| | 9/6/2011 | | Col 1 | Col 2 | Col 3 | Col 4 | Col 5 | Col 6 |
|-------|-----------|-----------------------|-------------------|------------|--------------|--------------|-----------------|-------------|
| | | | 2010-11 | 2011-12 | 2011-12 Est. | 2011-12 Est. | | |
| | | | FTE Enroll | Adopted | LOB Aid | LOB Aid | Difference | Est. Mill |
| USD # | County | District Name | (Inc MILT / VIRT) | LOB Budget | 85.7% | 100% | (Col 4 - Col 3) | Equivalency |
| 294 | Decatur | Oberlin | 349.5 | 936,117 | 83,755 | 97,731 | 13,975 | 0.44 |
| 393 | Dickinson | Solomon | 348.7 | 705,000 | 256,477 | 299,273 | 42,796 | 2.03 |
| 435 | Dickinson | Abilene | 1,539.6 | 2,983,305 | 1,357,604 | 1,584,135 | 226,531 | 2.95 |
| 473 | Dickinson | Chapman | 947.3 | 2,460,653 | 751,569 | 876,977 | 125,408 | 1.94 |
| 481 | Dickinson | Rural Vista | 367.5 | 935,000 | 291,511 | 340,153 | 48,642 | 1.88 |
| 487 | Dickinson | Herington | 496.7 | 1,065,000 | 577,925 | 674,358 | 96,433 | 4.93 |
| 111 | Doniphan | Doniphan West Schools | 346.5 | 1,046,295 | 418,747 | 488,620 | 69,873 | 1.42 |
| 114 | Doniphan | Riverside | 744.7 | 970,175 | 525,221 | 612,860 | 87,639 | 2.58 |
| 429 | Doniphan | Troy | 347.5 | 700,000 | 305,649 | 356,650 | 51,001 | 2.69 |
| 348 | Douglas | Baldwin City | 1,351.9 | 2,827,274 | 1,148,732 | 1,340,411 | 191,679 | 2.56 |
| 491 | Douglas | Eudora | 1,488.5 | 2,981,213 | 1,615,974 | 1,885,617 | 269,643 | 4.66 |
| 497 | Douglas | Lawrence | 10,794.2 | 22,379,472 | 2,663,992 | 3,108,509 | 444,517 | 0.46 |
| 347 | Edwards | Kinsely-Offerle | 362.0 | 980,000 | 254,646 | 297,136 | 42,490 | 1.61 |
| 502 | Edwards | Lewis | 101.0 | 350,000 | 0 | 0 | 0 | 0.00 |
| 282 | Elk | West Elk | 308.0 | 885,000 | 323,932 | 377,984 | 54,052 | 3.36 |
| 283 | Elk | Elk Valley | 181.5 | 185,000 | 59,581 | 69,523 | 9,942 | 0.78 |
| 388 | Ellis | Ellis | 396.5 | 942,500 | 111,385 | 129,971 | 18,586 | 0.49 |
| 432 | Ellis | Victoria | 257.0 | 688,034 | 0 | 0 | 0 | 0.00 |
| 489 | Ellis | Hays | 2,941.1 | 6,264,847 | 981,985 | 1,145,841 | 163,855 | 0.62 |
| 112 | Ellsworth | Central Plains | 573.2 | 1,539,284 | 0 | 0 | 0 | 0.00 |
| 327 | Ellsworth | Ellsworth | 615.5 | 1,513,000 | 620,702 | 724,273 | 103,571 | 2.98 |
| 363 | Finney | Holcomb | 960.9 | 2,150,000 | 0 | 0 | 0 | 0.00 |
| 457 | Finney | Garden City | 7,023.2 | 11,731,480 | 6,079,580 | 7,094,026 | 1,014,446 | 3.24 |
| 381 | Ford | Spearville | 362.0 | 859,447 | 401,933 | 469,000 | 67,067 | 3.68 |
| 443 | Ford | Dodge City | 6,024.6 | 14,675,900 | 8,770,114 | 10,233,505 | 1,463,391 | 7.75 |
| 459 | Ford | Bucklin | 243.7 | 530,040 | 0 | 0 | 0 | 0.00 |
| 287 | Franklin | West Franklin | 643.0 | 1,808,088 | 679,779 | 793,208 | 113,429 | 2.99 |
| 288 | Franklin | Central Heights | 550.9 | 1,250,000 | 650,463 | 759,000 | 108,537 | 4.80 |
| 289 | Franklin | Wellsville | 807.1 | 1,888,820 | 749,952 | 875,090 | 125,138 | 2.77 |
| 290 | Franklin | Ottawa | 2,420.2 | 4,848,870 | 2,249,778 | 2,625,178 | 375,400 | 3.22 |
| 475 | Geary | Junction City | 7,893.8 | 12,101,000 | 7,950,069 | 9,276,627 | 1,326,558 | 6.35 |
| 291 | Gove | Grinnell | 71.5 | 190,000 | 0 | 0 | 0 | 0.00 |
| 292 | Gove | Wheatland | 104.0 | 352,000 | 0 | 0 | 0 | 0.00 |
| 293 | Gove | Quinter | 266.0 | 767,298 | 171,298 | 199,881 | 28,583 | 1.04 |
| 281 | Graham | Graham County | 362.3 | 990,959 | 0 | 0 | 0 | 0.00 |
| 214 | Grant | Ulysses | 1,611.6 | 3,385,632 | 0 | 0 | 0 | 0.00 |
| 102 | Gray | Cimarron-Ensign | 670.8 | 1,170,000 | 502,047 | 585,819 | 83,772 | 2.28 |
| 371 | Gray | Montezuma | 215.9 | 630,878 | 170,633 | 199,105 | 28,472 | 1.79 |
| 476 | Gray | Copeland | 116.8 | 435,068 | 28,337 | 33,065 | 4,728 | 0.39 |
| 477 | Gray | Ingalls | 229.7 | 607,987 | 143,496 | 167,440 | 23,944 | 1.33 |
| 200 | Greeley | Greeley County | 190.5 | 652,865 | 0 | 0 | 0 | 0.00 |
| 386 | Greenwood | Madison-Virgil | 240.1 | 548,700 | 218,942 | 255,475 | 36,533 | 2.62 |
| 389 | Greenwood | Eureka | 623.9 | 1,426,351 | 705,070 | 822,719 | 117,649 | 4.27 |
| 390 | Greenwood | Hamilton | 90.0 | 240,000 | 37,989 | 44,328 | 6,339 | 0.82 |
| 494 | Hamilton | Syracuse | 473.0 | 1,187,926 | 67,802 | 79,116 | 11,314 | 0.24 |
| 361 | Harper | Anthony-Harper | 839.1 | 1,885,000 | 706,596 | 824,499 | 117,903 | 2.29 |
| 511 | Harper | Atlica | 146.5 | 455,451 | 40,047 | 46,729 | 6,682 | 0.29 |
| 369 | Harvey | Burrton | 242.0 | 704,336 | 220,682 | 257,505 | 36,823 | 2.14 |
| 373 | Harvey | Newton | 3,338.1 | 6,360,000 | 3,247,420 | 3,789,288 | 541,868 | 3.66 |
| 439 | Harvey | Sedgwick | 536.6 | 615,000 | 386,595 | 451,103 | 64,508 | 4.18 |
| 440 | Harvey | Halstead | 782.0 | 1,356,000 | 660,068 | 770,208 | 110,140 | 3.15 |
| 460 | Harvey | Hesston | 818.6 | 1,775,960 | 877,279 | 1,023,663 | 146,384 | 3.94 |
| 374 | Haskell | Sublette | 485.9 | 1,365,894 | 0 | 0 | 0 | 0.00 |

| | 9/6/2011 | | Col 1 | Col 2 | Col 3 | Col 4 | Col 5 | Col 6 |
|-------|-------------|--------------------|-------------------|------------|--------------|--------------|-----------------|-------------|
| | | | 2010-11 | 2011-12 | 2011-12 Est. | 2011-12 Est. | | |
| | | | FTE Enroll | Adopted | LOB Aid | LOB Aid | Difference | Est. Mill |
| USD # | County | District Name | (inc MILT / VIRT) | LOB Budget | 85.7% | 100% | (Col 4 - Col 3) | Equivalency |
| 507 | Haskell | Satanta | 332.0 | 994,640 | 0 | 0 | 0 | 0.00 |
| 227 | Hodgeman | Jetmore | 269.0 | 841,339 | 88,975 | 103,821 | 14,846 | 0.40 |
| 335 | Jackson | North Jackson | 391.0 | 826,175 | 449,530 | 524,539 | 75,009 | 4.87 |
| 336 | Jackson | Holton | 1,073.0 | 2,380,914 | 1,306,292 | 1,524,261 | 217,969 | 5.30 |
| 337 | Jackson | Mayetta | 912.1 | 2,220,000 | 1,395,703 | 1,628,592 | 232,889 | 8.91 |
| 338 | Jefferson | Valley Falls | 398.5 | 1,000,115 | 549,057 | 640,674 | 91,616 | 6.15 |
| 339 | Jefferson | Jefferson County | 477.5 | 1,219,208 | 725,134 | 846,130 | 120,997 | 7.88 |
| 340 | Jefferson | Jefferson West | 862.0 | 2,000,296 | 992,039 | 1,157,571 | 165,533 | 4.36 |
| 341 | Jefferson | Oskaloosa | 512.1 | 1,390,000 | 615,151 | 717,796 | 102,645 | 4.03 |
| 342 | Jefferson | McLouth | 489.6 | 1,235,600 | 432,141 | 504,248 | 72,108 | 2.41 |
| 343 | Jefferson | Perry | 934.1 | 2,200,736 | 812,502 | 948,077 | 135,575 | 2.42 |
| 107 | Jewell | Rock Hills | 286.0 | 822,159 | 299,521 | 349,500 | 49,978 | 1.81 |
| 229 | Johnson | Blue Valley | 20,593.0 | 46,233,305 | 0 | 0 | 0 | 0.00 |
| 230 | Johnson | Spring Hill | 3,163.3 | 6,141,257 | 3,314,673 | 3,867,764 | 553,090 | 4.49 |
| 231 | Johnson | Gardner-Edgerton | 4,752.3 | 9,380,355 | 4,290,395 | 5,006,295 | 715,900 | 3.15 |
| 232 | Johnson | DeSoto | 6,365.0 | 12,331,165 | 4,592,770 | 5,359,124 | 766,355 | 2.06 |
| 233 | Johnson | Olathe | 26,040.7 | 58,453,389 | 18,975,817 | 22,142,144 | 3,166,327 | 1.87 |
| 512 | Johnson | Shawnee Mission | 26,652.5 | 56,260,710 | 0 | 0 | 0 | 0.00 |
| 215 | Kearny | Lakin | 594.0 | 1,596,883 | 0 | 0 | 0 | 0.00 |
| 216 | Kearny | Deerfield | 296.1 | 810,000 | 0 | 0 | 0 | 0.00 |
| 331 | Kingman | Kingman | 1,005.7 | 2,385,872 | 703,374 | 820,740 | 117,366 | 1.66 |
| 332 | Kingman | Cunningham | 166.0 | 571,823 | 0 | 0 | 0 | 0.00 |
| 422 | Kiowa | Greensburg | 202.0 | 1,071,787 | 0 | 0 | 0 | 0.00 |
| 474 | Kiowa | Haviland | 115.5 | 412,718 | 0 | 0 | 0 | 0.00 |
| 503 | Labette | Parsons | 1,172.5 | 2,237,500 | 1,111,213 | 1,296,631 | 185,418 | 3.65 |
| 504 | Labette | Oswego | 475.0 | 1,200,000 | 802,049 | 935,880 | 133,831 | 11.87 |
| 505 | Labette | Chetopa - St. Paul | 467.5 | 1,294,112 | 798,962 | 932,278 | 133,316 | 9.52 |
| 506 | Labette | Labette County | 1,600.7 | 3,447,409 | 2,097,940 | 2,448,005 | 350,065 | 7.11 |
| 468 | Lane | Healy | 74.0 | 285,661 | 0 | 0 | 0 | 0.00 |
| 482 | Lane | Dighton | 240.0 | 669,215 | 0 | 0 | 0 | 0.00 |
| 207 | Leavenworth | Ft. Leavenworth | 2,020.5 | 3,517,759 | 2,979,749 | 3,476,953 | 497,204 | 204.29 |
| 449 | Leavenworth | Easton | 679.6 | 1,734,857 | 829,322 | 967,703 | 138,382 | 4.36 |
| 453 | Leavenworth | Leavenworth | 3,531.5 | 7,106,000 | 2,962,708 | 3,457,069 | 494,361 | 2.63 |
| 458 | Leavenworth | Basehor-Linwood | 2,137.3 | 4,135,775 | 1,517,340 | 1,770,525 | 253,185 | 2.01 |
| 464 | Leavenworth | Tonganoxie | 1,837.8 | 3,550,000 | 1,598,755 | 1,865,525 | 266,770 | 2.89 |
| 469 | Leavenworth | Lansing | 2,547.2 | 4,618,886 | 2,243,613 | 2,617,985 | 374,372 | 3.18 |
| 298 | Lincoln | Lincoln | 357.0 | 850,000 | 267,997 | 312,715 | 44,718 | 1.89 |
| 299 | Lincoln | Sylvan Grove | 231.0 | 500,000 | 64,832 | 75,650 | 10,818 | 0.52 |
| 344 | Linn | Pleasanton | 322.7 | 651,500 | 342,762 | 399,956 | 57,194 | 4.50 |
| 346 | Linn | Jayhawk | 498.6 | 1,418,424 | 521,245 | 608,220 | 86,975 | 2.85 |
| 362 | Linn | Prairie View | 950.5 | 2,529,823 | 0 | 0 | 0 | 0.00 |
| 274 | Logan | Oakley | 403.0 | 1,076,733 | 0 | 0 | 0 | 0.00 |
| 275 | Logan | Triplains | 77.8 | 293,780 | 0 | 0 | 0 | 0.00 |
| 251 | Lyon | North Lyon Co. | 437.3 | 1,211,840 | 361,518 | 421,842 | 60,323 | 2.04 |
| 252 | Lyon | Southern Lyon Co. | 520.8 | 1,325,499 | 440,068 | 513,498 | 73,430 | 2.26 |
| 253 | Lyon | Emporia | 4,308.6 | 8,769,542 | 4,631,801 | 5,404,669 | 772,868 | 4.66 |
| 397 | Marion | Centre | 266.1 | 522,000 | 140,424 | 163,856 | 23,431 | 1.17 |
| 398 | Marion | Peabody-Burns | 304.5 | 882,369 | 237,746 | 277,417 | 39,671 | 1.72 |
| 408 | Marion | Marion | 563.3 | 950,000 | 397,712 | 464,075 | 66,363 | 2.27 |
| 410 | Marion | Durham-Hills | 562.0 | 1,495,737 | 575,036 | 670,988 | 95,951 | 2.88 |
| 411 | Marion | Goessel | 248.5 | 641,000 | 299,444 | 349,409 | 49,966 | 4.10 |
| 364 | Marshall | Marysville | 700.0 | 1,773,555 | 108,979 | 127,164 | 18,184 | 0.26 |
| 380 | Marshall | Vermillion | 514.3 | 1,050,000 | 522,723 | 609,945 | 87,222 | 3.64 |

| | 9/6/2011 | | Col 1 | Col 2 | Col 3 | Col 4 | Col 5 | Col 6 |
|-------|--------------|------------------------|-------------------|------------|--------------|--------------|-----------------|-------------|
| | | | 2010-11 | 2011-12 | 2011-12 Est. | 2011-12 Est. | | |
| | | | FTE Enroll | Adopted | LOB Aid | LOB Aid | Difference | Est. Mill |
| USD # | County | District Name | (inc MILT / VIRT) | LOB Budget | 85.7% | 100% | (Col 4 - Col 3) | Equivalency |
| 498 | Marshall | Valley Heights | 354.5 | 1,046,173 | 522,431 | 609,605 | 87,174 | 5.35 |
| 400 | McPherson | Smoky Valley | 957.0 | 2,231,078 | 882,212 | 1,029,419 | 147,207 | 2.66 |
| 418 | McPherson | McPherson | 2,298.8 | 4,581,611 | 1,252,927 | 1,461,992 | 209,065 | 1.25 |
| 419 | McPherson | Canton-Galva | 366.8 | 985,696 | 223,012 | 260,224 | 37,212 | 1.25 |
| 423 | McPherson | Moundridge | 405.0 | 1,032,879 | 55,147 | 64,348 | 9,202 | 0.25 |
| 448 | McPherson | Inman | 417.5 | 1,077,053 | 333,123 | 388,708 | 55,585 | 1.83 |
| 225 | Meade | Fowler | 166.0 | 561,039 | 113,856 | 132,854 | 18,998 | 1.39 |
| 226 | Meade | Meade | 450.0 | 1,139,973 | 0 | 0 | 0 | 0.00 |
| 367 | Miami | Osawatomie | 1,121.0 | 2,125,000 | 1,134,197 | 1,323,450 | 189,253 | 4.32 |
| 368 | Miami | Paola | 2,010.3 | 3,908,911 | 1,266,946 | 1,478,350 | 211,404 | 1.63 |
| 416 | Miami | Louisburg | 1,653.0 | 3,063,587 | 837,533 | 977,284 | 139,752 | 1.22 |
| 272 | Mitchell | Waconda | 378.3 | 815,000 | 310,673 | 362,512 | 51,839 | 2.26 |
| 273 | Mitchell | Beloit | 725.8 | 1,739,860 | 673,214 | 785,547 | 112,333 | 2.37 |
| 436 | Montgomery | Caney | 844.2 | 1,060,000 | 589,837 | 688,258 | 98,421 | 3.17 |
| 445 | Montgomery | Coffeyville | 1,808.7 | 3,964,624 | 0 | 0 | 0 | 0.00 |
| 446 | Montgomery | Independence | 1,805.2 | 3,368,322 | 1,310,251 | 1,528,881 | 218,630 | 2.11 |
| 447 | Montgomery | Cherryvale | 944.1 | 1,500,000 | 991,121 | 1,156,500 | 165,380 | 7.05 |
| 417 | Morris | Morris County | 740.5 | 1,820,792 | 464,225 | 541,686 | 77,461 | 1.41 |
| 217 | Morton | Rolla | 193.5 | 631,718 | 0 | 0 | 0 | 0.00 |
| 218 | Morton | Elkhart | 838.4 | 2,028,702 | 456,034 | 532,129 | 76,094 | 1.13 |
| 113 | Nemaha | Prairie Hills | 1,181.3 | 2,621,257 | 1,255,972 | 1,465,545 | 209,573 | 2.63 |
| 115 | Nemaha | Nemaha Central Schools | 951.5 | 962,250 | 247,642 | 288,964 | 41,322 | 0.65 |
| 101 | Neosho | Erie | 518.6 | 1,521,189 | 508,557 | 593,416 | 84,858 | 2.38 |
| 413 | Neosho | Chanute | 1,850.5 | 4,100,970 | 2,414,132 | 2,816,956 | 402,825 | 5.22 |
| 106 | Ness | Western Plains | 165.5 | 556,616 | 0 | 0 | 0 | 0.00 |
| 303 | Ness | Ness City | 302.4 | 700,000 | 0 | 0 | 0 | 0.00 |
| 211 | Norton | Norton | 725.8 | 1,453,000 | 826,329 | 964,211 | 137,882 | 3.79 |
| 212 | Norton | Northern Valley | 201.0 | 555,000 | 270,066 | 315,129 | 45,063 | 4.71 |
| 420 | Osage | Osage City | 672.1 | 1,078,531 | 574,915 | 670,846 | 95,931 | 3.68 |
| 421 | Osage | Lyndon | 453.5 | 800,000 | 391,066 | 456,320 | 65,254 | 3.22 |
| 434 | Osage | Santa Fe | 1,045.9 | 2,593,802 | 1,301,946 | 1,519,190 | 217,244 | 4.83 |
| 454 | Osage | Burlingame | 339.0 | 522,000 | 304,290 | 355,064 | 50,774 | 4.51 |
| 456 | Osage | Marais Des Cygnes | 259.0 | 421,000 | 156,766 | 182,925 | 26,158 | 1.70 |
| 392 | Osborne | Osborne | 310.8 | 870,000 | 355,497 | 414,816 | 59,319 | 3.32 |
| 239 | Ottawa | North Ottawa Co. | 608.5 | 1,506,386 | 652,070 | 760,876 | 108,805 | 3.43 |
| 240 | Ottawa | Twin Valley | 603.3 | 1,468,228 | 696,202 | 812,371 | 116,169 | 4.15 |
| 495 | Pawnee | Ft. Larned | 901.0 | 2,212,926 | 1,010,443 | 1,179,047 | 168,604 | 3.48 |
| 496 | Pawnee | Pawnee Heights | 179.7 | 537,952 | 195,567 | 228,199 | 32,632 | 2.69 |
| 110 | Phillips | Thunder Ridge | 249.5 | 777,365 | 311,183 | 363,107 | 51,924 | 3.77 |
| 325 | Phillips | Phillipsburg | 613.4 | 1,526,424 | 753,230 | 878,915 | 125,685 | 4.57 |
| 326 | Phillips | Logan | 176.0 | 579,895 | 31,707 | 36,997 | 5,291 | 0.27 |
| 320 | Pottawatomie | Wamego | 1,349.2 | 2,770,542 | 1,205,935 | 1,407,158 | 201,224 | 2.85 |
| 321 | Pottawatomie | Kaw Valley | 1,136.5 | 2,695,087 | 0 | 0 | 0 | 0.00 |
| 322 | Pottawatomie | Onaga | 310.0 | 852,777 | 329,897 | 384,944 | 55,047 | 3.00 |
| 323 | Pottawatomie | Westmoreland | 849.6 | 1,539,750 | 745,027 | 869,343 | 124,316 | 3.09 |
| 382 | Pratt | Pratt | 1,080.1 | 2,375,000 | 612,444 | 714,638 | 102,193 | 1.38 |
| 438 | Pratt | Skyline | 369.4 | 1,041,569 | 270,733 | 315,908 | 45,175 | 1.63 |
| 105 | Rawlins | Rawlins County | 300.0 | 817,562 | 201,507 | 235,131 | 33,624 | 1.42 |
| 308 | Reno | Hutchinson | 4,669.5 | 8,773,919 | 4,538,618 | 5,295,938 | 757,319 | 3.90 |
| 309 | Reno | Nickerson | 1,133.4 | 2,707,475 | 1,091,240 | 1,273,325 | 182,086 | 2.89 |
| 310 | Reno | Fairfield | 275.2 | 945,095 | 0 | 0 | 0 | 0.00 |
| 311 | Reno | Pretty Prairie | 265.0 | 700,000 | 279,433 | 326,060 | 46,627 | 3.12 |
| 312 | Reno | Haven | 1,030.9 | 2,302,638 | 914,258 | 1,066,812 | 152,554 | 2.58 |

| | 9/6/2011 | | Col 1 | Col 2 | Col 3 | Col 4 | Col 5 | Col 6 |
|-------|----------|---------------------|-------------------|------------|--------------|--------------|-----------------|-------------|
| | | | 2010-11 | 2011-12 | 2011-12 Est. | 2011-12 Est. | | |
| | | | FTE Enroll | Adopted | LOB Aid | LOB Aid | Difference | Est. Mill |
| USD # | County | District Name | (inc MILT / VIRT) | LOB Budget | 85.7% | 100% | (Col 4 - Col 3) | Equivalency |
| 313 | Reno | Buhler | 2,148.4 | 4,441,580 | 1,667,218 | 1,945,412 | 278,194 | 2.11 |
| 109 | Republic | Republic County | 483.5 | 1,260,000 | 345,974 | 403,704 | 57,730 | 1.63 |
| 426 | Republic | Pike Valley | 241.0 | 608,430 | 262,120 | 305,858 | 43,738 | 3.31 |
| 376 | Rice | Sterling | 523.2 | 1,211,600 | 624,043 | 728,172 | 104,129 | 4.44 |
| 401 | Rice | Chase | 145.8 | 508,172 | 0 | 0 | 0 | 0.00 |
| 405 | Rice | Lyons | 784.6 | 1,612,000 | 763,823 | 891,275 | 127,452 | 3.41 |
| 444 | Rice | Little River | 330.7 | 544,325 | 61,156 | 71,361 | 10,205 | 0.31 |
| 378 | Riley | Riley County | 675.6 | 1,603,159 | 682,145 | 795,968 | 113,823 | 3.13 |
| 383 | Riley | Manhattan | 5,985.8 | 10,277,722 | 1,387,261 | 1,618,741 | 231,480 | 0.43 |
| 384 | Riley | Blue Valley | 214.7 | 664,425 | 150,951 | 176,139 | 25,188 | 1.52 |
| 269 | Rooks | Palco | 145.0 | 508,839 | 0 | 0 | 0 | 0.00 |
| 270 | Rooks | Plainville | 368.9 | 950,042 | 0 | 0 | 0 | 0.00 |
| 271 | Rooks | Stockton | 279.1 | 793,833 | 75,107 | 87,639 | 12,532 | 0.43 |
| 395 | Rush | LaCrosse | 293.0 | 755,662 | 209,370 | 244,306 | 34,936 | 1.64 |
| 403 | Rush | Otis-Bison | 179.0 | 520,000 | 0 | 0 | 0 | 0.00 |
| 399 | Russell | Paradise | 149.0 | 500,380 | 0 | 0 | 0 | 0.00 |
| 407 | Russell | Russell | 819.7 | 2,037,486 | 313,430 | 365,729 | 52,299 | 0.64 |
| 305 | Saline | Salina | 6,957.9 | 14,409,417 | 5,029,695 | 5,868,956 | 839,261 | 1.97 |
| 306 | Saline | Southeast of Saline | 710.0 | 1,482,850 | 234,590 | 273,734 | 39,144 | 0.63 |
| 307 | Saline | Ell-Saline | 461.0 | 1,158,650 | 578,202 | 674,682 | 96,480 | 4.73 |
| 466 | Scott | Scott County | 858.1 | 2,083,265 | 180,321 | 210,410 | 30,089 | 0.34 |
| 259 | Sedgwick | Wichita | 46,256.4 | 96,249,466 | 37,531,036 | 43,793,507 | 6,262,472 | 2.38 |
| 260 | Sedgwick | Derby | 6,200.0 | 11,982,823 | 4,054,311 | 4,730,819 | 676,507 | 1.73 |
| 261 | Sedgwick | Haysville | 4,978.6 | 10,316,259 | 6,609,557 | 7,712,435 | 1,102,878 | 8.28 |
| 262 | Sedgwick | Valley Center | 2,580.5 | 4,120,750 | 2,033,781 | 2,373,140 | 339,359 | 2.96 |
| 263 | Sedgwick | Mulvane | 1,814.9 | 3,315,333 | 1,930,623 | 2,252,769 | 322,146 | 5.18 |
| 264 | Sedgwick | Clearwater | 1,237.1 | 2,613,105 | 1,255,873 | 1,465,429 | 209,556 | 3.68 |
| 265 | Sedgwick | Goddard | 4,917.7 | 9,793,462 | 4,737,847 | 5,528,409 | 790,563 | 3.44 |
| 266 | Sedgwick | Malze | 6,393.8 | 12,400,000 | 5,192,254 | 6,058,640 | 866,386 | 2.48 |
| 267 | Sedgwick | Renwick | 1,918.0 | 3,829,414 | 1,751,501 | 2,043,758 | 292,257 | 2.99 |
| 268 | Sedgwick | Cheney | 765.4 | 1,707,945 | 930,919 | 1,086,253 | 155,334 | 5.09 |
| 480 | Seward | Liberal | 4,437.0 | 6,130,000 | 3,293,363 | 3,842,897 | 549,534 | 3.06 |
| 483 | Seward | Kismet-Plains | 714.5 | 1,124,609 | 0 | 0 | 0 | 0.00 |
| 345 | Shawnee | Seaman | 3,600.2 | 7,037,346 | 2,576,446 | 3,006,354 | 429,909 | 1.98 |
| 372 | Shawnee | Silver Lake | 715.1 | 1,632,067 | 859,630 | 1,003,068 | 143,439 | 4.92 |
| 437 | Shawnee | Auburn Washburn | 5,541.2 | 10,904,459 | 2,424,124 | 2,828,617 | 404,492 | 0.94 |
| 450 | Shawnee | Shawnee Heights | 3,397.7 | 6,647,807 | 2,883,338 | 3,364,455 | 481,117 | 2.69 |
| 501 | Shawnee | Topeka | 13,222.7 | 30,369,029 | 14,712,644 | 17,167,612 | 2,454,969 | 4.02 |
| 412 | Sheridan | Hoxie | 305.5 | 826,130 | 45,949 | 53,616 | 7,667 | 0.26 |
| 352 | Sherman | Goodland | 924.5 | 2,159,525 | 684,394 | 798,592 | 114,199 | 1.80 |
| 237 | Smith | Smith Center | 416.0 | 1,178,400 | 470,507 | 549,017 | 78,509 | 3.33 |
| 349 | Stafford | Stafford | 269.6 | 760,000 | 264,631 | 308,788 | 44,157 | 2.47 |
| 350 | Stafford | St. John-Hudson | 304.5 | 870,919 | 0 | 0 | 0 | 0.00 |
| 351 | Stafford | Macksville | 274.5 | 630,000 | 0 | 0 | 0 | 0.00 |
| 452 | Stanton | Stanton County | 472.1 | 1,150,000 | 0 | 0 | 0 | 0.00 |
| 209 | Stevens | Moscow | 180.5 | 605,302 | 0 | 0 | 0 | 0.00 |
| 210 | Stevens | Hugoton | 1,007.6 | 2,250,000 | 0 | 0 | 0 | 0.00 |
| 353 | Sumner | Wellington | 1,655.8 | 3,456,602 | 1,928,759 | 2,250,594 | 321,835 | 4.89 |
| 356 | Sumner | Conway Springs | 503.8 | 1,100,000 | 601,160 | 701,470 | 100,310 | 5.09 |
| 357 | Sumner | Belle Plaine | 617.0 | 1,663,201 | 977,514 | 1,140,623 | 163,109 | 7.86 |
| 358 | Sumner | Oxford | 335.2 | 844,687 | 397,709 | 464,071 | 66,362 | 3.94 |
| 359 | Sumner | Argonia | 170.9 | 390,550 | 103,858 | 121,188 | 17,330 | 1.36 |
| 360 | Sumner | Caldwell | 240.5 | 726,164 | 281,601 | 328,589 | 46,988 | 3.52 |

| | 9/6/2011 | | Col 1 | Col 2 | Col 3 | Col 4 | Col 5 | Col 6 |
|-------|------------|------------------------|-------------------|-------------|--------------|--------------|-----------------|-------------|
| | | | 2010-11 | 2011-12 | 2011-12 Est. | 2011-12 Est. | | |
| | | | FTE Enroll | Adopted | LOB Aid | LOB Aid | Difference | Est. Mill |
| USD # | County | District Name | (Inc MILT / VIRT) | LOB Budget | 85.7% | 100% | (Col 4 - Col 3) | Equivalency |
| 509 | Sumner | South Haven | 212.5 | 661,801 | 337,349 | 393,639 | 56,290 | 6.13 |
| 314 | Thomas | Brewster | 91.5 | 318,141 | 0 | 0 | 0 | 0.00 |
| 315 | Thomas | Colby | 906.2 | 2,143,156 | 607,208 | 708,527 | 101,319 | 1.57 |
| 316 | Thomas | Golden Plains | 203.6 | 480,000 | 230,156 | 268,560 | 38,404 | 3.92 |
| 208 | Trego | WaKeeney | 374.0 | 950,000 | 39,568 | 46,170 | 6,602 | 0.16 |
| 329 | Wabaunsee | Alma | 457.1 | 1,251,075 | 319,293 | 372,570 | 53,278 | 1.54 |
| 330 | Wabaunsee | Wabaunsee East | 484.7 | 1,065,000 | 343,999 | 401,399 | 57,400 | 1.77 |
| 241 | Wallace | Wallace | 188.0 | 473,000 | 0 | 0 | 0 | 0.00 |
| 242 | Wallace | Weskan | 110.0 | 361,154 | 101,457 | 118,386 | 16,929 | 2.07 |
| 108 | Washington | Washington Co. Schools | 399.0 | 1,108,595 | 328,913 | 383,796 | 54,883 | 1.96 |
| 223 | Washington | Barnes | 343.3 | 936,860 | 219,189 | 255,763 | 36,574 | 1.30 |
| 224 | Washington | Clifton-Clyde | 285.5 | 650,000 | 141,156 | 164,710 | 23,554 | 1.03 |
| 467 | Wichita | Leoti | 420.5 | 1,059,000 | 346,145 | 403,903 | 57,758 | 2.04 |
| 387 | Wilson | Altoona-Midway | 177.0 | 520,000 | 0 | 0 | 0 | 0.00 |
| 461 | Wilson | Neodesha | 697.5 | 1,587,973 | 846,611 | 987,878 | 141,267 | 5.13 |
| 484 | Wilson | Fredonia | 714.3 | 1,587,700 | 641,687 | 748,759 | 107,073 | 2.61 |
| 366 | Woodson | Woodson | 429.2 | 1,105,250 | 441,016 | 514,604 | 73,588 | 2.93 |
| 202 | Wyandotte | Turner | 3,763.0 | 8,440,781 | 4,847,335 | 5,656,167 | 808,832 | 6.53 |
| 203 | Wyandotte | Piper | 1,644.5 | 3,050,059 | 262,436 | 306,226 | 43,790 | 0.30 |
| 204 | Wyandotte | Bonner Springs | 2,378.0 | 4,747,298 | 1,770,176 | 2,065,549 | 295,374 | 2.03 |
| 500 | Wyandotte | Kansas City | 18,726.1 | 45,495,582 | 25,148,365 | 29,344,650 | 4,196,285 | 6.28 |
| | | | | | | | | |
| | TOTALS | | 454,935.0 | 967,531,099 | 339,169,580 | 395,763,803 | 56,594,224 | 1.89 |