



# Division of Fiscal and Administrative Services

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FROM: Dale M. Dennis, Deputy  
 Commissioner of Education

SUBJECT: Supplemental General (LOB) State Aid - Comparing the Block Grant Law  
 with the School Finance Law Prior to 2014-15

Attached is a computer printout (SF16-150) which compares the supplemental general (local option budget) state aid under the block grant law with the school finance law prior to the 2014-15 school year.

It is important to note that the 81.2% adjusted assessed valuation per pupil changes each year and in the 2015-16 school year declined as a result of gas and oil.

This computer printout funds the local option budget law prior to the 2014-15 school year and also provides a hold harmless clause to ensure that no school district would lose money.

Below we have provided a brief explanation for funding LOB in FY 2016 and FY 2017.

### Fiscal Year 2016

The LOB portion will require approximately \$501,126,214. The amount of the appropriation in the block grant is \$450,500,000. In order to return to the law prior to 2014-15, it would require an additional \$50,626,214.

### Fiscal Year 2017

Under the law prior to 2014-15, \$466,990,748 would be required for LOB state aid. The 81.2 percentile declined from 123,689 to 119,840 assessed valuation per pupil. The amount of the appropriation is \$429,375,668. In addition, there are potential changes in assessed valuation for the current year which would affect 2017. We have allowed \$1,000,000 for these potential changes. The total additional requirement is estimated to be \$38,615,080.

FY 2016 LOB Appropriation	450,500,000
FY 2017 Amount Needed	* 466,990,748
FY 2017 Amount Appropriated	429,375,668
Difference	37,615,080
Potential Changes in LOB	1,000,000
TOTAL	38,615,080

\*Based on law prior to 2014-15 school year.

### COLUMN EXPLANATION

Column	1 --	September 20, 2015 Estimated FTE enrollment
	2 --	2016-17 Estimated supplemental general (local option budget) state aid under the current law (block grant)
	3 --	2016-17 Estimated supplemental general (local option budget) state aid under the school finance law prior to the 2014-15 school year
	4 --	Difference

6/3/2016			Col 1	Col 2	Col 3	Col 4
USD#	County Name	USD Name	2015-16 Est. 9/20 FTE Enroll (incl 4yr AR/Virt)	2016-17 Block Grant Est LOB State Aid	2016-17 Est. Old Formula Est LOB State Aid	Difference (Col 3 - Col 2)
256	Allen	Marmaton Valley	276.5	400,146	0	-400,146
257	Allen	Iola	1,261.2	2,016,747	2,087,267	70,520
258	Allen	Humboldt	848.4	1,001,045	695,538	-305,507
365	Anderson	Garnett	990.0	1,100,708	1,005,916	-94,792
479	Anderson	Crest	193.5	147,541	131,885	-15,655
377	Atchison	Atchison Co Comm Schools	558.0	468,385	332,041	-136,344
409	Atchison	Atchison Public Schools	1,626.8	1,976,688	2,112,105	135,417
254	Barber	Barber County North	442.5	0	0	0
255	Barber	South Barber	223.5	0	0	0
355	Barton	Ellinwood Public Schools	423.4	71,263	419,267	348,004
428	Barton	Great Bend	2,906.5	3,618,922	3,806,919	187,997
431	Barton	Hoisington	704.5	618,480	961,464	342,983
234	Bourbon	Fort Scott	1,817.6	2,449,992	2,343,334	-106,658
235	Bourbon	Uniontown	427.0	878,969	877,143	-1,826
415	Brown	Hiawatha	852.0	197,162	147,499	-49,663
430	Brown	South Brown County	548.0	1,008,948	927,198	-81,750
205	Butler	Bluestem	486.0	490,267	618,774	128,507
206	Butler	Remington-Whitewater	502.2	322,369	337,571	15,203
375	Butler	Circle	1,901.3	471,561	772,808	301,247
385	Butler	Andover	5,610.2	5,480,737	5,191,372	-289,365
394	Butler	Rose Hill Public Schools	1,574.0	2,044,049	2,122,293	78,244
396	Butler	Douglass Public Schools	670.1	1,112,704	1,215,176	102,472
402	Butler	Augusta	2,102.6	2,854,003	2,841,790	-12,212
490	Butler	El Dorado	1,871.0	769,403	1,142,921	373,518
492	Butler	Flinthills	252.4	344,947	281,163	-63,784
284	Chase	Chase County	341.5	4,647	0	-4,647
285	Chautauqua	Cedar Vale	172.0	183,772	214,829	31,057
286	Chautauqua	Chautauqua Co Community	368.9	426,464	496,658	70,194
404	Cherokee	Riverton	717.2	1,035,688	1,097,001	61,312
493	Cherokee	Columbus	933.0	1,161,058	1,099,217	-61,841
499	Cherokee	Galena	790.1	1,692,517	1,710,850	18,333
508	Cherokee	Baxter Springs	998.2	1,753,959	1,838,761	84,802
103	Cheyenne	Cheylin	133.5	0	0	0
297	Cheyenne	St Francis Comm Sch	270.0	92,022	115,880	23,858
219	Clark	Minneola	233.7	84,689	127,145	42,456
220	Clark	Ashland	191.9	0	0	0
379	Clay	Clay Center	1,328.4	1,406,655	1,371,976	-34,679
333	Cloud	Concordia	1,007.7	1,339,293	1,330,256	-9,038
334	Cloud	Southern Cloud	190.7	119,683	73,600	-46,083
243	Coffey	Lebo-Waverly	414.7	641,490	543,955	-97,535
244	Coffey	Burlington	821.0	0	0	0
245	Coffey	LeRoy-Gridley	206.5	0	47,383	47,383
300	Comanche	Comanche County	313.0	0	0	0
462	Cowley	Central	284.7	565,082	524,116	-40,965
463	Cowley	Udall	331.7	494,127	404,887	-89,240
465	Cowley	Winfield	2,164.1	2,837,878	2,734,411	-103,466
470	Cowley	Arkansas City	2,696.1	4,467,083	4,549,213	82,130
471	Cowley	Dexter	141.5	226,923	240,112	13,189
246	Crawford	Northeast	470.0	946,934	919,824	-27,110
247	Crawford	Cherokee	512.6	976,143	807,718	-168,425
248	Crawford	Girard	993.7	1,594,679	1,613,888	19,209
249	Crawford	Frontenac Public Schools	875.7	1,515,420	1,540,603	25,184
250	Crawford	Pittsburg	2,943.8	3,528,590	3,824,985	296,396
294	Decatur	Oberlin	311.0	49,926	0	-49,926

6/3/2016		Col 1	Col 2	Col 3	Col 4	
USD#	County Name	USD Name	2015-16 Est. 9/20 FTE Enroll (incl 4yr AR/Virt)	2016-17 Block Grant Est LOB State Aid	2016-17 Est. Old Formula Est LOB State Aid	Difference (Col 3 - Col 2)
335	Jackson	North Jackson	361.5	616,404	569,707	-46,697
336	Jackson	Holton	1,065.8	1,720,775	1,699,884	-20,891
337	Jackson	Royal Valley	812.4	1,641,442	1,578,269	-63,173
338	Jefferson	Valley Falls	363.5	680,424	641,672	-38,752
339	Jefferson	Jefferson County North	424.5	760,241	730,067	-30,173
340	Jefferson	Jefferson West	835.7	1,204,130	1,256,950	52,820
341	Jefferson	Oskaloosa Public Schools	543.8	894,446	931,226	36,780
342	Jefferson	McLouth	455.6	609,626	588,564	-21,062
343	Jefferson	Perry Public Schools	743.5	633,229	656,313	23,084
107	Jewell	Rock Hills	274.0	21,459	0	-21,459
229	Johnson	Blue Valley	21,606.5	2,407,372	0	-2,407,372
230	Johnson	Spring Hill	3,421.2	3,029,906	3,220,942	191,036
231	Johnson	Gardner Edgerton	5,457.2	6,243,754	6,639,018	395,264
232	Johnson	De Soto	6,728.8	6,580,982	6,284,568	-296,414
233	Johnson	Olathe	27,838.8	28,170,395	27,272,334	-898,060
512	Johnson	Shawnee Mission Pub Sch	26,471.6	3,040,285	1,572,537	-1,467,748
215	Kearny	Lakin	610.0	0	0	0
216	Kearny	Deerfield	188.5	0	0	0
331	Kingman	Kingman - Norwich	927.2	740,864	1,017,065	276,201
332	Kingman	Cunningham	145.5	0	0	0
422	Kiowa	Kiowa County	340.7	0	0	0
474	Kiowa	Haviland	96.0	0	0	0
503	Labette	Parsons	1,225.5	1,835,598	1,883,483	47,885
504	Labette	Oswego	446.0	927,225	950,279	23,054
505	Labette	Chetopa-St. Paul	439.3	868,322	859,040	-9,281
506	Labette	Labette County	1,478.2	2,308,341	2,344,801	36,459
468	Lane	Healy Public Schools	69.0	0	0	0
482	Lane	Dighton	217.0	0	0	0
207	Leavenworth	Ft Leavenworth	1,599.5	3,424,125	3,493,557	69,432
449	Leavenworth	Easton	599.6	893,861	849,740	-44,121
453	Leavenworth	Leavenworth	3,602.3	4,297,821	4,499,261	201,440
458	Leavenworth	Basehor-Linwood	2,356.4	1,909,723	2,058,905	149,182
464	Leavenworth	Tonganoxie	1,897.4	2,016,958	2,081,220	64,263
469	Leavenworth	Lansing	2,572.3	2,841,642	2,981,296	139,654
298	Lincoln	Lincoln	347.0	337,105	187,234	-149,872
299	Lincoln	Sylvan Grove	228.8	72,558	0	-72,558
344	Linn	Pleasanton	338.5	676,857	578,560	-98,297
346	Linn	Jayhawk	542.6	660,809	154,304	-506,505
362	Linn	Prairie View	856.9	0	0	0
274	Logan	Oakley	387.8	0	0	0
275	Logan	Triplains	69.5	0	0	0
251	Lyon	North Lyon County	415.0	0	0	0
252	Lyon	Southern Lyon County	495.0	444,165	501,088	56,923
253	Lyon	Emporia	4,391.2	6,177,617	6,361,143	183,525
397	Marion	Centre	301.8	367,631	438,679	71,048
398	Marion	Peabody-Burns	245.4	125,290	159,464	34,174
408	Marion	Marion-Florence	502.8	593,090	623,101	30,011
410	Marion	Durham-Hillsboro-Lehigh	529.3	655,635	666,212	10,577
411	Marion	Goessel	266.0	452,551	452,510	-42
364	Marshall	Marysville	693.5	173,754	49,634	-124,120
380	Marshall	Vermillion	530.0	641,680	556,367	-85,313
498	Marshall	Valley Heights	375.0	678,070	638,020	-40,049
400	McPherson	Smoky Valley	1,031.9	995,360	1,040,194	44,834
418	McPherson	McPherson	2,308.4	1,141,453	1,287,482	146,028

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401	Rice	Chase-Raymond	162.0	0	0	0
405	Rice	Lyons	789.5	1,048,804	1,245,965	197,162
444	Rice	Little River	314.5	0	0	0
378	Riley	Riley County	671.4	779,615	713,623	-65,992
383	Riley	Manhattan-Ogden	5,982.6	1,536,205	1,815,667	279,462
384	Riley	Blue Valley	182.2	62,896	76,159	13,263
269	Rooks	Palco	105.5	0	0	0
270	Rooks	Plainville	335.9	0	150,216	150,216
271	Rooks	Stockton	302.0	80,629	111,429	30,800
395	Rush	LaCrosse	281.5	137,782	181,947	44,165
403	Rush	Otis-Bison	232.1	0	25,629	25,629
399	Russell	Paradise	113.5	0	0	0
407	Russell	Russell County	792.5	17,107	600,222	583,115
305	Saline	Salina	6,965.9	6,499,785	7,124,090	624,305
306	Saline	Southeast Of Saline	670.5	255,415	282,478	27,064
307	Saline	Ell-Saline	448.5	770,819	655,853	-114,965
466	Scott	Scott County	935.5	197,992	423,877	225,884
259	Sedgwick	Wichita	47,656.9	55,048,212	60,417,123	5,368,911
260	Sedgwick	Derby	6,480.9	5,586,707	6,365,261	778,553
261	Sedgwick	Haysville	5,241.9	8,392,482	8,642,440	249,958
262	Sedgwick	Valley Center Pub Sch	2,723.6	3,160,561	3,332,064	171,503
263	Sedgwick	Mulvane	1,700.2	1,147,063	1,525,863	378,800
264	Sedgwick	Clearwater	1,093.0	1,331,029	1,384,918	53,889
265	Sedgwick	Goddard	5,334.1	5,973,671	6,284,476	310,805
266	Sedgwick	Maize	6,883.0	6,541,868	6,684,871	143,003
267	Sedgwick	Renwick	1,827.0	1,851,535	1,848,751	-2,784
268	Sedgwick	Cheney	739.6	1,124,771	1,146,340	21,569
480	Seward	Liberal	4,739.5	6,881,210	7,154,772	273,563
483	Seward	Kismet-Plains	682.0	0	165,251	165,251
345	Shawnee	Seaman	3,650.4	3,330,695	3,515,351	184,655
372	Shawnee	Silver Lake	662.6	953,321	955,766	2,445
437	Shawnee	Auburn Washburn	6,015.0	3,061,829	4,157,491	1,095,662
450	Shawnee	Shawnee Heights	3,438.8	3,453,761	3,637,151	183,390
501	Shawnee	Topeka Public Schools	13,100.0	18,003,092	19,088,566	1,085,474
412	Sheridan	Hoxie Community Schools	355.3	64,249	56,505	-7,744
352	Sherman	Goodland	882.0	857,589	693,494	-164,095
237	Smith	Smith Center	369.5	395,743	321,487	-74,257
349	Stafford	Stafford	244.4	234,369	208,134	-26,235
350	Stafford	St John-Hudson	331.5	0	141,868	141,868
351	Stafford	Macksville	215.0	0	0	0
452	Stanton	Stanton County	430.2	0	0	0
209	Stevens	Moscow Public Schools	167.2	0	0	0
210	Stevens	Hugoton Public Schools	1,041.4	0	12,947	12,947
353	Sumner	Wellington	1,545.0	2,258,503	2,205,628	-52,875
356	Sumner	Conway Springs	476.2	796,874	781,400	-15,474
357	Sumner	Belle Plaine	601.7	1,087,209	1,097,068	9,858
358	Sumner	Oxford	345.6	487,828	624,255	136,427
359	Sumner	Argonia Public Schools	157.0	94,331	106,834	12,503
360	Sumner	Caldwell	230.5	321,387	287,681	-33,706
509	Sumner	South Haven	193.5	298,596	405,314	106,718
314	Thomas	Brewster	125.5	0	0	0
315	Thomas	Colby Public Schools	880.5	610,224	516,113	-94,111
316	Thomas	Golden Plains	182.6	268,160	199,865	-68,295
208	Trego	Wakeeney	367.5	0	2,632	2,632