No. 15-113,267-S

IN THE SUPREME COURT OF THE STATE OF KANSAS

LUKE GANNON, et al., Plaintiffs-Appellees,

v.

STATE OF KANSAS, *et al.*, Defendants-Appellants.

Appeal From Appointed Panel Presiding in the District Court of Shawnee County, Kansas

> Honorable Franklin R. Theis Honorable Robert J. Fleming Honorable Jack L. Burr

District Court Case No. 2010-CV-1569

SUPPLEMENTAL BRIEF OF APPELLANT STATE OF KANSAS

Stephen R. McAllister, KS Sup. Ct. No. 15845 Solicitor General of Kansas Memorial Bldg., 2nd Floor 120 SW 10th Avenue Topeka, Kansas 66612-1597 Telephone: (785) 296-2215 Fax: (785) 291-3767 Email: steve.mcallister@trqlaw.com *Counsel for Appellant State of Kansas*

Oral Argument: One Hour

TABLE OF CONTENTS AND AUTHORITIES

INTRODUCTION1
K.S.A. 2015 Supp. 72-1127
Gannon v. State, 298 Kan. 1107, 319 P.3d 1196 (2014) ("Gannon I")1
ARGUMENT1
<i>Morath v. Texas Taxpayer & Student Fairness Coalition</i> , 59 Tex. Sup. Ct. J. 771, S.W. 3d, 2016 WL 2853868 (2016)2
I. The Plaintiff Districts Have Failed to Meet Their Burden of Proving an Adequacy Violation
Kan. Const. art. 6
<i>Morath v. Texas Taxpayer & Student Fairness Coalition</i> , 59 Tex. Sup. Ct. J. 771,S.W. 3d, 2016 WL 2853868 (2016)
Davis v. State, 2011 S.D. 51, 804 N.W.2d 618
Lobato v. State, 218 P.3d 358 (Colo. 2009)
A. As a matter of law, the Kansas school finance system is reasonably calculated to have all K-12 students meet or exceed the <i>Rose</i> standards
Campaign for Quality Educ. v. California, 246 Cal. App. 4th 896, 201 Cal. Rptr. 3d 484 (2016)
Serrano v. Priest, 5 Cal. 3d 584, 487 P.2d 1241 (1971)
Morath v. Texas Taxpayer & Student Fairness Coal., 59 Tex. Sup. Ct. J. 771, S.W. 3d, 2016 WL 2853868 (2016)4, 5, 6, 7, 8
Gannon v. State, 298 Kan. 1107, 319 P.3d 1196 (2014) ("Gannon I")4, 7, 8
Tex. Const. art. 7, § 1
Kan. Const. art. 6
Kan. Const. art. 6, § 1

Kan. Const. art. 6, § 6		5
	ge-Cove Consol. Indep. Sch. District, 49 Tex. Sup. Ct. 746 (2005)	8
В.	The Plaintiff Districts failed to present any evidence about the <i>current</i> funding system	9
Gannon v. State, 298	3 Kan. 1107, 319 P.3d 1196 (2014) ("Gannon I")	10
C.	The Panel's findings and its cherry-picked evidence do not support the Panel's legal conclusions.	10
Pub. L. No. 114-95,	129 Stat. 1802 (2015)	10
D.	Applying the proper standard of review to the Panel's erroneous legal conclusions and factual findings is critical to preserving both the Legislature's role in setting education policy and this Court's proper role in enforcing Kansas constitutional law.	12
Gannon v. State, 303	3 Kan. 682, 368 P.3d 1024 (2016) ("Gannon II")	12, 15
	payer & Student Fairness Coalition, 59 Tex. Sup. Ct. _, 2016 WL 2853868 (2016)	12, 13
Dill v. Excel Packing	g Co., 183 Kan. 513, 526, 331 P.2d 539 (1958)	12
U	<i>Creative Leather Prods., Inc.</i> , 294 Kan. 318, 361, 277	13
Bradley v. Bradley, 2	258 Kan. 39, 48, 899 P.2d 471 (1995)	13
Gannon v. State, 298	8 Kan. 1107, 319 P.3d 1196 (2014) ("Gannon I")	14
II. The Cons	Present Kansas School Finance System is titutionally Adequate.	14
2016 Senate Substitu	ute for House Bill 2655, § 2(b)	14-15
А.	School funding remains at record high levels	15
2015 House Substitu	te for Senate Bill 7 ("SB 7")	15

2016 Substitute for House Bill 2001 ("HB 2001")	15
Notice of Legislative Cure (filed April 7, 2016)	15
Joint Stipulation of Constitutional Equity Compliance (filed June 27, 2016)	15
Gannon v. State, June 24, 2016 Order	15
Gannon v. State, 298 Kan. 1107, 319 P.3d 1196 (2014) ("Gannon I")	15
B. Kansas students continue to receive required educational opportunities.	17
Gannon v. State, 298 Kan. 1107, 319 P.3d 1196 (2014) ("Gannon I")	17
1. Kansas's "performance and quality criteria" for accreditation are reasonably calculated to achieve the <i>Rose</i> standards	17
Senate Substitute for House Bill 2506	17
K.S.A. 2015 Supp. 72-1127(a)	17
K.A.R. 91-31-32	17
K.A.R. 91-31-32(c)(9)(A)	18
K.A.R. 91-31-32(c)(9)(D)	18
K.A.R. 91-31-32(c)(9)(E)	18
K.A.R. 91-31-32(c)(10)(C)	18
K.A.R. 91-31-32(c)(9)(J)	18
K.A.R. 91-31-32(c)(10)(A)-(C)	18
K.A.R. 91-31-32(c)(9)(G)	18
K.A.R. 91-31-32(c)(9)(C)	18
K.A.R. 91-31-32(c)(9)(C)	18

Arts, Arts, Services/Career-Stan	dards-and-Assessment-Services/Content-Area-F-	
L/Fine-Arts-Dance-N	Media-Arts-Music-Theatre-Visual-Arts	
-	payer & Student Fairness Coalition, 59 Tex. Sup. Ct. _, 2016 WL 2853868 (2016)	19
Montoy v. State, 275	Kan. 145, 155, 62 P.3d 228 (2003)	19
	2. Recent data show that students continue to receive required educational opportunities	20
-	payer & Student Fairness Coalition, 59 Tex. Sup. Ct. _, 2016 WL 2853868 (2016)	21, 22
Gannon v. State, 298	3 Kan. 1107, 319 P.3d 1196 (2014) ("Gannon Г")	21, 22
Shoul Relief	s Court Finds an Adequacy Violation, the Court ld Limit Any Remedial Action to Declaratory f and Allow the Legislature Both the Flexibility in Opportunity to Alter the School Finance System	22
А.	The Panel ordered only declaratory relief with regard to the perceived adequacy violation, and this Court should do no more than that in the event a remedy is necessary.	23
	Reg'l Med. Ctr., 37 Kan. App. 2d 580, 585, 154 P.3d	23
Power in the Kansas	Sunfight at the K-12 Corral: Legislative v. Judicial School Finance Litigation, 54 U. Kan. L. Rev. 1021,	
B.	Any remedy should target the precise adequacy problem this Court identifies.	24
C.	In no event is any remedy that effectively would shut down the schools appropriate.	25
Black's Law Diction	ary (5th ed.)	25
Kan. Const. art. 6. 8	1	

Kan. Const. art. 6, § 6	
K.S.A. 60-2106(d)	
Armstrong v. Exceptional Child Ctr., Inc., 135 S. Ct. 1378, 1385 (2014)	
20 U.S.C. § 1400, et seq	
20 U.S.C. § 1400(c)	
20 U.S.C. § 6301, et seq	
Title III, 20 U.S.C. § 6801, et seq.	
42 U.S.C. § 11431, et seq	
Sampel v. Balbernie, 20 Kan. App. 2d 527, 889 P.2d 804 (1995)	27
Winter v. Natural Resources Defense Council, Inc., 555 U.S. 7 (2008)	27
D. Ordering appropriations or mandating a specific school finance formula would be a flagrant violation of the separation of powers.	27
Kan. Const. art. 2, § 24	
State ex rel. Schneider v. Bennett, 222 Kan. 11, 564 P.2d 1281 (1977)	27
State ex rel. Morrison v. Sebelius, 285 Kan. 875, 898, 179 P.3d 366 (2008)	27, 28
Kan. Const. art. 6	
Abbeville Cnty. Sch. Dist. v. State, 410 S.C. 619, 767 S.E.2d 157 (2014)	
DeRolph v. State, 78 Ohio St. 3d 193, 677 N.E. 2d 733, 747 (1997)	27
CONCLUSION	
CERTIFICATE OF SERVICE	

INTRODUCTION

The State's arguments in its original adequacy briefs remain valid and require this Court to reverse the Panel's decisions. The Plaintiff Districts have not met their heavy burden of proving that current school funding is constitutionally inadequate. Kansas public schools are receiving record levels of funding, they provide educational opportunities that satisfy the *Rose* standards, and Kansas students continue to graduate with the knowledge and skills the *Rose* standards describe. The Panel's findings of fact and the available evidence provide no support for the Panel's conclusion that the Legislature's policy judgments concerning education funding—as implemented by statutes and appropriations—are *not* reasonably calculated to have all Kansas public education students meet or exceed the standards set out in *Rose* and codified in K.S.A. 2015 Supp. 72-1127. *See Gannon v. State*, 298 Kan. 1107, 1171-72, 319 P.3d 1196 (2014) ("Gannon F").

The Panel's adequacy judgment must be reversed.

ARGUMENT

This Court reviews de novo the Panel's legal conclusion that the school finance system violates the adequacy prong of Article 6. In reaching this erroneous legal conclusion, the Panel relied on factual findings (based on outdated evidence) that amount to no more than education policy decisions by the Panel—on hotly debated issues such as the relationship between education funding and education results—that improperly displaced the Legislature's own rational policy choices. These factual findings should play a limited role when applying the legal test articulated by the Court: if the Legislature's education policy choices are not arbitrary, the system does not violate the constitution. *See Morath v. Texas Taxpayer & Student Fairness Coal.*, 59 Tex. Sup. Ct. J. 771, __ S.W. 3d __, 2016 WL 2853868 at *11 (2016).

Put another way, the Panel's findings of fact are relevant only to the extent they address whether the Plaintiff Districts met their burden of proving that the Legislature's choices were arbitrary and the current funding system is unreasonable. If the Court continues to believe that the adequacy prong of Article 6, § 6 is justiciable, the Texas Supreme Court's approach in *Morath* ensures that courts play a role in enforcing the Constitution and remain within the traditional judicial power by maintaining proper deference to the Legislature and not micromanaging the Legislature's education policy decisions.

I. The Plaintiff Districts Have Failed to Meet Their Burden of Proving an Adequacy Violation.

The Plaintiff Districts bear the burden of proving that the current school finance system—which must be presumed constitutional and is entitled to substantial deference—violates the adequacy component of Article 6 of the Kansas Constitution. *See* State's Adequacy Reply Brief (filed January 27, 2016) at 11-12. The test for adequacy is whether the current system is "reasonably calculated to have all Kansas public education students meet or exceed the standards set out in *Rose.*" *Gannon I*, 298 Kan. at 1170. Thus, the system is constitutionally adequate if it is reasonable in light of the goal of achieving the *Rose* standards; the system is constitutionally inadequate only if it is unreasonable in light of that goal.

In making the "adequacy" determination, three critical propositions must be followed. First, the ultimate determination whether the system is adequate is a question of law, a constitutional question over which this Court exercises de novo review. Second, the constitutional test is whether the system is reasonably calculated to have Kansas students meet or exceed the *Rose* standards. So the question is whether the current system is "reasonable" in light of that goal. Third, in evaluating whether the system is "reasonable," the Court must recognize that the current system incorporates numerous educational and fiscal policy choices by the Legislature. The Panel and this Court cannot simply substitute their own judgment (or that of others as may be represented in cost studies or educator testimony, for example) for legislative choices made regarding unsettled questions of education policy. Instead, the proper and traditional judicial role permits the Panel and this Court to reject such legislative judgments only when they are arbitrary or irrational. See Morath, 2016 WL 2853868 at *11; Davis v. State, 2011 S.D. 51, ¶ 68, 804 N.W.2d 618, 641 (plaintiffs failed to meet their "high burden" of showing the school finance system is unconstitutional "beyond a reasonable doubt"); Lobato v. State, 218 P.3d 358, 363 (Colo. 2009) (school funding system is constitutional if "rationally related" to constitutional requirement of providing a "thorough and uniform" system of public education).

To summarize, this Court reviews the constitutional adequacy question de novo, and that question turns on whether the current system is reasonable in light of the goal of achieving the *Rose* standards. In determining whether the system is reasonable, the court necessarily must consider numerous policy judgments made by the Legislature, and the proper judicial role is to accept those judgments unless they are arbitrary or irrational; the courts are not permitted to second-guess subjective policy decisions. Consequently, the burden is on the Plaintiff Districts to demonstrate that the system is unreasonable and that legislative policy choices underlying the system are arbitrary and irrational. That, the Districts have not and cannot do. Likewise, the Panel committed fundamental error by stepping out of its judicial role and substituting its own subjective policy judgments for those of the Legislature in unsettled areas of education policy. The Panel's decision must be reversed.

A. As a matter of law, the Kansas school finance system is reasonably calculated to have all K-12 students meet or exceed the *Rose* standards.

The State maintains that this case presents a nonjusticiable political question. See State's Adequacy Opening Brief (filed November 23, 2015) at 43-46; see also Campaign for Quality Educ. v. California, 246 Cal. App. 4th 896, 906-16, 201 Cal. Rptr. 3d 484 (2016) (holding that education provisions of the California Constitution are not judicially enforceable with respect to claims that the current system is not providing an "adequate" education or adequately funding education, even though California long has recognized and enforced "equality" of funding and educational opportunities under the California Constitution (see Serrano v. Priest, 5 Cal. 3d 584, 487 P.2d 1241 (1971)). But even if the adequacy component of Article 6 is judicially enforceable, the Plaintiff Districts have the burden of proving that the Legislature's choices regarding the structure and implementation of school funding are arbitrary such that the present finance system is not reasonably calculated to achieve the Rose standards (i.e., not "suitable") despite overwhelming evidence of Kansas students' success. See State's Adequacy Opening Brief at 47-52; see also Morath, 2016 WL 2853868 at *11 (2016); Gannon I, 298 Kan. at 1172 (Article 6 requires the school finance system to be "reasonably calculated" to have all Kansas K-12 students meet or exceed the Rose standards (emphasis added)).

As previewed above, *Morath v. Texas Taxpayer and Student Fairness Coalition* demonstrates both the proper approach to assessing adequacy and the heavy burden on parties challenging adequacy. *Morath* involved a challenge to Texas's school finance scheme under Article 7, § 1 of the Texas Constitution, which the Texas Supreme Court has interpreted as having an adequacy component. 2016 WL 2853868 at *14. This provision is similar to Article 6 of the Kansas Constitution. *Compare* Tex. Const. art. VII, § 1 ("A general diffusion of knowledge being essential to the preservation of the liberties and rights of the people, it shall be the duty of the Legislature of the State to establish and make suitable provision for the support and maintenance of an efficient system of public free schools."), *with* Kan. Const. art. 6, § 1 ("The legislature shall provide for intellectual, educational, vocational and scientific improvement by establishing and maintaining public schools"), *and* Kan. Const. art. 6, § 6 ("The legislature shall make suitable provision for the educational interests of the state.").

In rejecting the challenge in *Morath*, the Texas Supreme Court observed that judicial review of school finance legislation "does not license second-guessing the political branches' policy choices." 2016 WL 2853868 at *1 ("[O]ur judicial responsibility is not to second-guess or micromanage Texas education policy or to issue edicts from on high increasing financial inputs in hopes of increasing educational outputs."). Accordingly, the court applied a "very deferential" arbitrariness standard for determining adequacy:

If the Legislature's choices are informed by guiding rules and principles properly related to public education—*that is, if the choices are not arbitrary*—then the system does not violate the constitutional provision. At bottom, the crux of this standard is reasonableness, and the lens through which we view these challenges maintains a default position of deference to the Legislature—that political branch responsible for establishing a constitutionally compliant system.

Id. at *11 (quotation marks and footnotes omitted) (emphasis added). Although the Texas Supreme Court found Texas's school finance system to be far from perfect, it nonetheless concluded the system satisfied constitutional requirements because the Legislature's choices were not arbitrary or irrational. *Id.* at *1, 29.

The trial court in *Morath*, in contrast, had followed an approach to determining adequacy that was similar to the Panel's approach here. The Texas trial court found the Texas system constitutionally inadequate because three experts testified the system was underfunded. The trial court concluded the experts' estimates "provide[d] a credible range that definitively establishes that the State has failed to make suitable provision of funds for an adequate education." *Id.* at *14-15.

The Texas Supreme Court rejected the trial court's reliance on expert testimony as to the specific amount of funding needed as fundamentally "misguided" for at least two reasons. *Id.* at *15. First, because the correlation between spending and educational outcomes "remains a highly contested issue in the social sciences," it would be inappropriate for a court to attempt to settle that dispute. *Id.* at *15-18 ("Courts should not sit as a super-legislature. Nor should they assume the role of super-laboratory. They are not equipped to resolve intractable disagreements on fundamental questions in the social sciences."). Second, even if a correlation could be shown, it is not "clear that the specific cost of a constitutionally adequate education for the entire State can reasonably be determined by a court and therefore justifiably imposed on the Legislature as a constitutional mandate." *Id.* at *15, 18. If a court were to determine that a specific amount of money was required to achieve adequacy, it would "deprive the Legislature of

the broad discretion the Constitution provides for such inherently political decisions." *Id.* at *15.

The trial court further erred by relying on an expert's opinion of educational "best practices," including class size, tutoring, interventions for special needs students, nurses, security guards, etc. *Id.* at *18-19. The Texas Supreme Court rejected this approach because the trial court's reliance on these "best practices" lacked "regard for or deference to the Legislature's chosen practices." *Id.* at *18. Finally, the trial court failed to "appreciate that the constitutional standard demands not the best education, but only an educational system that is adequate to provide a general diffusion of knowledge." *Id.* at *19; *see also Gannon I*, 298 Kan. at 1172 (the adequacy issue is whether the finance system "satisfies the constitution by providing suitable financing, not whether level of finance is optimal or the best policy" (internal quotation marks omitted)).

In sum, the Texas trial court in *Morath* made virtually identical errors to the errors the Panel made here by "focusing so heavily on the input of spending, attempting to decide a fundamental question [regarding the relationship between education funding and results] that remains unresolved in the social sciences, . . . and relying on what the court deemed 'best practices.'" *Id.* at *18. These errors "infected the entire adequacy analysis" of both the trial court in *Morath* and the Panel here, rendering both trial courts' ultimate conclusions regarding adequacy "hopelessly flawed." *Id.* "[A]n adequacy determination should not depend on inputs such as funding per student; instead, the determination is plainly result-oriented, looking to the results of the educational process measured in student achievement." *Id.* at *15 (internal quotation marks omitted).

Moreover, as the Texas Supreme Court emphasized, in an appeal raising the constitutional issue of adequacy—a determination that receives de novo appellate review—the trial court's conclusions and findings "have a limited role." *Id.* at *11 (internal quotation marks omitted). In light of the considerable (albeit mixed) evidence that indicated Texas students overall were doing well, the Texas Supreme Court ultimately held that the plaintiffs had not met their heavy burden of demonstrating that the legislature acted arbitrarily. *Id.* at *29.

In *Gannon I*, this Court extensively cited and relied significantly on the Texas Supreme Court's decision in *Neeley v. West Orange-Cove Consolidated Independent School District*, 49 Tex. Sup. Ct. J. 119, 176 S.W. 3d 746 (2005), in large part because the Texas and Kansas constitutional provisions on education are effectively identical. *See Gannon I*, 298 Kan. at 1139-40, 1143, 1145, 1147-50, 1153, 1154-57, 1159, and 1168. For that same reason, this Court should follow the Texas Supreme Court's analysis in *Morath*. Doing so requires the Plaintiffs to satisfy the heavy burden of showing that the Legislature acted arbitrarily and unreasonably.

To be sure, *Morath* did not involve application of the *Rose* standards. But the vagueness of the *Rose* standards, which provide no objective, quantifiable benchmarks, requires the same substantive adequacy standard the Texas Supreme Court applied in *Morath*. Any one of the *Rose* standards could mean many different things to different people. *See* Joint Legislative Budget Committee Hearing at 72:10-14, 97:10-98:1, 203:11-204:8 (Mar. 21, 2016) (attached as part of Appendix B to the State's Notice of Legislative Cure, filed April 7, 2016) (Dale Dennis, Deputy Commissioner, Division of Fiscal and Administrative Services, Kansas State Department of Education, and Mark

Tallman, Associate Executive Director for Advocacy, Kansas Association of School Boards, testifying that they were unaware of any educational metric or measurement for determining the adequacy of education funding under the *Rose* standards). For instance, what level of oral and written communication skills are necessary "to enable students to function in a complex and rapidly changing civilization," and how does one measure the attainment of those skills? Reasonable people could and will disagree. This Court should not find an adequacy violation unless the Plaintiffs can demonstrate that the Legislature's conclusion that the Kansas school finance system is reasonably calculated to have Kansas students meet or exceed the *Rose* standards rested on arbitrary and irrational policy choices. The Plaintiffs have not satisfied—indeed they cannot satisfy—that burden here.

B. The Plaintiff Districts failed to present any evidence about the *current* funding system.

At no time before or, more pertinent here, since this Court first held the *Rose* standards to be the constitutional test for adequacy (in *Gannon I*, in March 2014) have the Plaintiff Districts presented *any* evidence that the *Rose* standards are not being met. And the Panel flatly rejected the State's efforts to conduct discovery of evidence to show that the standards *are* being met. Instead, the Panel took the indefensible step of conducting its own "discovery" and cherry-picking the "new" information it wanted to consider. The Plaintiff Districts deliberately elected not to perform discovery or seek to present new evidence. Vol. 128, 12. The State expressly requested an opportunity for discovery and the Panel denied the request. Vol. 20, 2659; Vol. 22, 7774; Vol. 23, 2976, 2979; Vol. 24, 3054-55; Vol. 25, 3188-91.

The result was that the parties presented—and the Panel considered—absolutely *no* evidence of the *current* status of school finance. Even though this Court expressly instructed the Panel to evaluate whether the *Rose* standards were satisfied, *Gannon I*, 298 Kan. at 1199, the Panel did not do so, no doubt because the record contains no evidence on that question, the Plaintiff Districts chose to offer none, and the Panel refused to allow the State to conduct discovery related to the new adequacy standard announced in *Gannon I*. In another setting, a remand to permit discovery and the presentation of additional evidence might be appropriate. Not here. Because the Plaintiff Districts vehemently argued that no new evidence was proper, and strategically and deliberately "elected to proceed on the existing record," Vol. 128, 12, there was only one appropriate option remaining: judgment should have been entered in favor of the State on the Plaintiff Districts are bound by their tactical litigation decision, and should be held to the consequences of it—a record that does not support the Panel's legal conclusions.

C. The Panel's findings and its cherry-picked evidence do not support the Panel's legal conclusions.

The Panel proposed three—and only three—rationales for finding an adequacy violation: (1) less than ideal student performance in some respects and by certain student subgroups based on dated assessment tests scores; (2) failure to fund the Kansas school finance system in accord with two cost studies that estimated costs based on data that is 10 to 15 years old and reflect opinions on the cost of satisfying requirements of the now-repealed No Child Left Behind Act, ("NCLB"), *see* Pub. L. No. 114-95, 129 Stat. 1802 (2015), as measured by student performance on assessment tests that no longer exist because they have been rewritten completely to address new standards for what Kansas students are to be taught; and (3) the existence of improper, self-serving educator opinion testimony arguing that Article 6 adequacy requires compliance with the very NCLB

100% proficiency goal the U.S. Congress found was inappropriate when it repealed the law. *See* State's Adequacy Opening Brief at 43-72; State's Adequacy Reply Brief at 16-17. As explained in the State's original adequacy briefs, however, none of these rationales support the Panel's legal conclusion that the State has violated the adequacy component of Article 6. *See* State's Adequacy Opening Brief at 52-73; State's Adequacy Reply Brief at 11-12.

The long-outdated "cost studies," which the Panel found persuasive, based on estimates of the cost to achieve certain "outputs" set by an aspirational federal goal that no longer exists, are precisely the type of information that the Texas Supreme Court correctly rejected in *Morath* as improper bases for finding a constitutional adequacy violation. Even setting aside that the studies are irrelevant to today's educational standards, the studies are based upon the debatable assumption that dumping additional, undirected, and non-targeted funds into the overall system necessarily will improve student performance, apparently across all measures.

By using these studies, and specifically the parts of the studies that assume increased funding could generate desired outcomes, as an Article 6 litmus test, the Panel committed the same error as the Texas trial court. Vol. 82, 4122, 4125-26; Vol. 81, 3950, 4072. The teacher and administrator testimony fares no better: the Panel displaced the Legislature's judgment and substituted the subjective judgments of a select few non-objective administrators whose testimony about best practices in education was based on the NCLB standard Congress now has rejected as impossible and infeasible to achieve, and on the disputed premise that more money necessarily results in better outcomes. *See* State's Adequacy Opening Brief at 67-71.

D. Applying the proper standard of review to the Panel's erroneous legal conclusions and factual findings is critical to preserving both the Legislature's role in setting education policy and this Court's proper role in enforcing Kansas constitutional law.

As discussed above, in reviewing the Panel's decision on adequacy, this Court's traditional standards of review apply. *Gannon v. State*, 303 Kan. 682, 707, 368 P.3d 1024 (2016) ("*Gannon II*") (citing *Gannon I*, 298 Kan. at 1175-76). The Panel's determinative conclusion that the adequacy component of Article 6 is violated is a question of law this Court reviews de novo. *See Morath*, 2016 WL 2853868 at *11, 25; *see also Dill v. Excel Packing Co.*, 183 Kan. 513, 526, 331 P.2d 539 (1958) (trial court's "use of the [legal test in its findings] at best would be a mere conclusion" reviewed de novo). The Panel's findings of fact, however, "have a limited role" given that courts must respect the Legislature's policy choices unless such choices are arbitrary and irrational. *Morath*, 2016 WL 2853868 at *11 (internal quotation marks omitted); *see also* State's Adequacy Opening Brief at 52-73; *see also supra* Part I.A.

Here, this Court must accept its responsibility and duty to apply de novo review to the Panel's adequacy determination. The Court should not be fooled by arguments that the issue is purely factual, that the Court should presume the Panel implicitly made certain factual findings, or that the Court owes any substantial deference to the Panel. The necessity of de novo review by this Court is driven by at least three considerations.

First, the Panel's ultimate conclusion that "the Kansas public education financing system provided by the legislature for grades K-12—through structure and implementation—is not presently reasonably calculated to have all Kansas public education students meet or exceed the *Rose* factors," Vol. 24, 3160-61, is a *legal* conclusion subject to de novo review. *See Morath*, 2016 WL 2853868 at *11 (holding

that the district court's findings "have a limited role" because "[w]hether the public school system is constitutional is ultimately a question of law"). Treating this conclusion as a "finding of fact" and presuming that the Panel made sufficient specific findings necessary to sustain the judgment would turn traditional legal principles on their head by effectively relieving the Plaintiff Districts of their burden to prove a constitutional violation. Such a result would controvert and drastically rewrite decades of this Court's jurisprudence. Instead of a sound and predictable jurisprudence of *law*, including the constitutional promise of a judiciary bound by the rule of law, "adequacy" litigation would become purely factual and policy disputes ultimately resolved by three trial judges on a Panel. The outcome in such a scenario would be determined by the composition of the Panel, each Panel member's ultimate views on educational policy and debatable social science questions, and whatever "finding" a majority of such a Panel ultimately makes. That is not "law" as we know it.

Second, as a procedural matter, the rule allowing appellate courts to presume the trial court found all facts necessary to support its judgment only applies when there was no objection to the findings. See O'Brien v. Leegin Creative Leather Prods., Inc., 294 Kan. 318, 361, 277 P.3d 1062 (2012); see also Bradley v. Bradley, 258 Kan. 39, 48, 899 P.2d 471 (1995) (discussing the presumption and finding that insufficiency of evidence to support the finding was reviewable even without objection below). Here, the State offered detailed proposed findings of fact and objected to the Panel's findings in its December 2014 Opinion. Vol. 25, 3186-3279; see also Vol. 128, 11 (in response, the Panel limited its findings to those expressed in its opinions).

Finally, because this Court exercises de novo review over the adequacy determination, it does not matter whether or not the Panel in fact applied the correct legal standard; this Court can and must do so. Although the Panel acknowledged the *Rose* standards, it never purported to apply or analyze them, certainly not individually, and not really even collectively—even though this Court specifically instructed the Panel to make appropriate findings of fact necessary for applying the *Rose* standards. *Gannon I*, 298 Kan. at 1199. The Panel's failure even to attempt to analyze the *Rose* standards is itself fundamental error subject to this Court's de novo review, and that error clearly infected the Panel's entire approach to and analysis of the adequacy issue on remand from *Gannon I. See* State's Adequacy Opening Brief at 52-73; *see also Morath*, 2016 WL 2853868 at *14 ("We conclude that the district court's analysis of this issue was flawed, and its ultimate determination of constitutional adequacy wrong. This error, unfortunately, bleeds over into other issues and infects much of the trial court's analysis of them....").

II. The Present Kansas School Finance System is Constitutionally Adequate.

As discussed in the State's original adequacy briefs, the Legislature made an informed, not arbitrary, decision that current levels of school funding are reasonably calculated to provide all students the opportunity to achieve the *Rose* standards. *See* State's Adequacy Opening Brief at 6-16. In responding to this Court's decision in *Gannon II*, the Legislature once again reviewed the available evidence and made an informed judgment that the *Rose* standards are being satisfied. *See* 2016 Senate Substitute for House Bill 2655, § 2(b) (finding that evidence before the Legislature, including the "excellent results of the public education system," "confirms that the total amount of

school funding meets or exceeds the supreme court's standard for adequacy"). This conclusion is well supported.

A. School funding remains at record high levels.

Funding for Kansas schools has only increased since the State's original adequacy briefs were filed. Appropriations have been made to fund 2015 House Substitute for Senate Bill 7 ("SB 7"), which implemented the block grant system. Funding under the block grant system reflected increases in state funding for fiscal years 2016 and 2017. See State's Adequacy Opening Brief at 18. Most recently, funds were re-appropriated for the block grants with legislation that successfully resolved the Article 6 equity issues in this case. See Special Session 2016 Substitute for House Bill 2001, § 2(b) ("HB 2001"). After Gannon I, the State added approximately \$140 million of additional supplemental general state aid and capital outlay state aid for fiscal year 2016. State's Equity Brief (filed September 2, 2015) at 4. In fiscal year 2017, this aid will be fully funded, providing an estimated \$38 million more in aid above what had been provided under SB 7. See Notice of Legislative Cure (filed April 7, 2016) at 682, 699; Joint Stipulation of Constitutional Equity Compliance (filed June 27, 2016); Gannon v. State, June 24, 2016 Order. As this Court stated in Gannon I, this new funding, which resolved the equity issue, should "influence the ... assessment of the adequacy of the overall education funding system." 298 Kan. at 1199.

As reported by the Kansas State Department of Education ("KSDE"), the most recent total expenditures data for fiscal year 2015 show that expenditures on K-12 education continue to increase. Supp. Appx. A at 2. Although local school district budgets for the 2016-2017 school year will not be available for a few months, last year's

budgets showed the Plaintiff Districts' revenue and spending continued to increase. State's Adequacy Opening Brief at 16-17.

Federal funding has increased each year since fiscal year 2012, and in fiscal year 2015, federal aid actually spent totaled \$510,199,401, or approximately \$1,100 per pupil. Supp. Appx. A at 2. There is no evidence or reason to think that similar federal funds will not be available for fiscal year 2017.

Local supplemental general ("LOB") funding also has continued to increase. Most recently the statewide LOB budget was \$1,061,277,923 for fiscal year 2016, about \$50 million more than in fiscal year 2015. *Compare* Supp. Appx. C at 3, column 27, *with* State's Opening Adequacy Brief at 18. The fiscal year 2017 LOB is projected to be even higher because of the full funding of LOB state aid.

KSDE data regarding spending on current operations for fiscal year 2015 shows \$4,995,466,272 spent on operating expenses ranging from instruction to support services, operation and maintenance, transportation, and food services—an increase of about \$60 million from the previous year. Supp. Appx. B at 3. Likewise, current operation spending has increased for each of the Plaintiff Districts since fiscal year 2014. With the exception of U.S.D. No. 443 (Dodge City), the increase for each of the Plaintiff Districts was both in total dollars spent and in per pupil expenditures. *Id.* at 4-6.

With the increases in state public school spending under appropriations for SB 7 and HB 2001, and expected increases in LOB revenue and federal dollars, there is little doubt that K-12 public spending in Kansas will set yet another record high in fiscal year 2017.

B. Kansas students continue to receive required educational opportunities.

The Plaintiff Districts have not carried their burden of proving that the school finance system, which has increased funding year after year, is not "reasonably calculated to have all Kansas public education students meet or exceed the standards set out in *Rose.*" *Gannon I*, 298 Kan. at 1170. Indeed, curricular requirements for Kansas schools and recent data (of the sort the Panel did not consider on remand) show that the *Rose* standards are being met.

For context, this Court should bear in mind that it has already found that the Plaintiff students and their guardians lacked standing due to their failure to demonstrate any cognizable injury. *See id.* at 1124-27. There has never been any showing that any student has been harmed by any alleged adequacy violation.

1. Kansas's "performance and quality criteria" for accreditation are reasonably calculated to achieve the *Rose* standards.

After *Gannon I*, in 2014, the Legislature adopted Senate Substitute for House Bill 2506 §32 (codified at K.S.A. 2015 Supp. 72-1127(a)), which incorporated the *Rose* standards into the State's accreditation requirements. KSDE regulations further ensure that Kansas accreditation requirements are reasonably calculated to provide students with educational opportunities consistent with the *Rose* standards. *See, e.g.*, K.A.R. 91-31-32. The Kansas accreditation requirements address each and every one of the *Rose* standards by requiring specific programs and services tailored to the standards. Further, the accreditation requirements direct the expenditure of the State's record levels of funding to these programs and services in order to achieve the *Rose* standards.

For example, to be accredited, each Kansas public school must provide programs and services that support computer literacy, language arts (which must include reading, writing, literature, communication and grammar), library services, and foreign language. *See* K.A.R. 91-31-32(c)(9)(A), (D), (E); K.A.R. 91-31-32(c)(10)(C). These programs and services are reasonably calculated to provide "oral and written communication skills." Requiring schools to offer programs and services that support student learning and growth in history and government, business, and family and consumer science helps students achieve "knowledge of economic, social, and political systems," and an "understanding of governmental processes." *See* K.A.R. 91-31-32(c)(9)(J); K.A.R. 91-31-32(c)(10)(A)-(C). The history component specifically requires a course in Kansas history and government at some point in seventh through twelfth grade, and a class on the original intent, meaning, and importance of the Declaration of Independence and the U.S. Constitution, including the Bill of Rights, between kindergarten and eighth grade. K.A.R. 91-31-32(c)(9)(J).

Students' "self-knowledge" and knowledge of "mental and physical wellness" is achieved through programs and services that support student learning and growth in physical education, including "instruction in health and human sexuality." *See* K.A.R. 91-31-32(c)(9)(G). Students' "grounding in the arts" is achieved through fine arts programs and services, which includes dance, media arts, music, theatre, and visual arts. K.A.R. 91-31-32(c)(9)(C); *see also* KSDE, Career Standards and Assessment Services (CSAS) Menu, Fine Arts, Arts, http://www.ksde.org/Agency/Division-of-Learning-Services/Career-Standards-and-Assessment-Services/Content-Area-F-L/Fine-Arts-Dance-Media-Arts-Music-Theatre-Visual-Arts. Finally, by requiring core classes in language arts, mathematics, and science, along with the requirement that each school provide curricula that "allow each student to meet the regent's qualified admissions requirements and the state scholarship program," Kansas schools equip students for "advanced training" and enable them to "compete favorably with their counterparts in surrounding states." The December 15, 2015 report by the Kansas Association of School Boards ("KASB") (discussed in the next subsection) bears this out.

The Kansas accreditation standards, coupled with the facts that all Kansas schools are accredited and that Kansas schools are receiving record levels of funding, should be sufficient to demonstrate constitutional adequacy, especially where, as here, there is no evidence or findings that the State's accreditation or school financing decisions are arbitrary. See Morath, 2016 WL 2853868 *14, 26 (finding a rebuttable presumption of adequacy arises from accreditation requirements); cf. Montoy v. State, 275 Kan. 145, 155, 62 P.3d 228 (2003) ("There is a point where the legislature's funding of education may be so low that regardless of what the State says about accreditation, it would be impossible to find that the legislature has made suitable provision for finance of the educational interests of the state." (internal quotation marks omitted)). No finding of fact suggests that any school lacks the financial resources to deliver the educational opportunities and instruction mandated by Kansas law. No finding of fact suggests that students are denied the opportunity to achieve the education required by Kansas law, law that now expressly incorporates and accounts for the *Rose* standards. Indeed, even the Panel held that the Plaintiff Districts had failed to prove the education standards driving accreditation requirements were too low. Vol. 14, 1870.

2. Recent data show that students continue to receive required educational opportunities.

Recent test scores and graduation rates show that educational opportunities in Kansas are among the best in the nation. *See* KASB, Report on State School Finance and Student Outcomes (Dec. 2, 2015), Supp. Appx. D. The KASB report was provided to the 2015 Special Committee on K-12 Student Success, which was established in 2015 as a Special Committee of the Legislature. If the Court declines to enter judgment for the State even though the Plaintiffs chose to present no current evidence of the success of Kansas schools, the Court can and should take judicial notice of the data recited in the KASB report, which is evidence of the *current* status of Kansas public education.

The KASB report observes that while "[i]t is easy to criticize the pace of educational improvement or current status of results," the percentage of Kansas students who scored "college ready" on all four ACT benchmarks is four points above the national average, equal to the average for Midwest Aspirational states, and seven points higher than in 2006, which "represents significant improvement." Supp. Appx. D at 12-13. The report also notes that "[h]igh school graduat[ion] rates are at an all-time high"; "[m]ore people have postsecondary credentials than ever [bef]ore in history"; and the "long-term National Assessment of Educational Process, which goes back to the 1970's, has shown gradual improvement for *all* student groups." *Id.* (emphasis added).

Specifically, the December 15, 2015, KASB report identified 14 measures of classroom success. Supp. Appx. D at 5-7. The measures took into account the most recent data for graduation rates and scores on national standardized tests for all students and subgroups of students, *i.e.*, economically disadvantaged, not economically disadvantaged, special education, and limited English proficiency. *Id.* at 5.

Averaging all of these measures, Kansas ranked 8th in the country in 2015 better than each of the states that the KASB designated as Kansas' "student peer" states (states with similar student populations based on socioeconomic and demographic factors). *Id.* at 6, 8, Table 2. Nationally, Kansas students competed well against their peers. On the 2015 National Assessment of Educational Progress ("NAEP"), Kansas ranked 22nd for the percentage of all students at "proficient" and ranked 20th for the percentage of free or reduced meal eligible students at "proficient." *Id.* at 10, Table 4. And on the 2015 ACT test, Kansas students ranked 12th. *Id.*

Graduation rates tell a similar story. *Id.* at 9, Table 3. Kansas ranked 10th in graduation rate with an average of 86% of Kansas high school freshmen graduating from high school. *Id.* Economically disadvantaged students had the same average graduation rate—86%. *Id.* Kansas students with limited English proficiency had an average graduation rate of 75%, which ranked 5th in the country. *Id.* Students with disabilities had a 78% graduation rate, which ranked 3rd in the country. In addition to succeeding by national comparisons, Kansas students outperformed their regional competition as well, with better "average outcomes" than any of the four neighboring states. *Id.* at 8, Table 2.

Given these results, and given that "the proper focus of a constitutional adequacy analysis should be on outputs that measure student performance," *Morath*, 2016 WL 2853868 at *25, the current structure for and level of school funding are not arbitrary, but rather are reasonably calculated to satisfy Article 6's requirements. The KASB report confirms this.

Thus, Kansas schools (and the school finance system) are satisfying the *Rose* standards, which are by definition a minimum floor and not perfection. *See Gannon I*,

298 Kan. at 1172. At the very least, the Plaintiff Districts have not met their burden to prove otherwise. Of course, there is always room for improvement, and Kansas schools and educators strive to improve student learning and performance each and every day. The Plaintiff Districts' repeated mantra that the *Constitution* always requires more funding ("more money, more money") in order to satisfy the *Rose* standards is not supported by logic, by current evidence of student success, or by the proper standard for determining Article 6 adequacy. *See Gannon I*, 298 Kan. at 1170-71; *Morath*, 2016 WL 2853868 at *11.

III. If this Court Finds an Adequacy Violation, the Court Should Limit Any Remedial Action to Declaratory Relief and Allow the Legislature Both the Flexibility and an Opportunity to Alter the School Finance System.

If this Court nevertheless finds an adequacy violation, the Court should not enjoin the entire school finance system (action that effectively would shut down the schools and itself violate Article 6) or order specific appropriations of money (an action that would flagrantly violate the separation of powers). Rather, if a remedy becomes necessary, this Court should at most enter declaratory relief, offering the Legislature guidance for revising the school finance system and giving the Legislature a reasonable amount of time to accomplish that task. Any declaratory judgment should specifically identify which *Rose* standard or standards the Plaintiff Districts have proven are not being met so the Legislature may tailor any changes to the school finance system to address any demonstrated constitutional inadequacies of the current system.

A. The Panel ordered only declaratory relief with regard to the perceived adequacy violation, and this Court should do no more than that in the event a remedy is necessary.

Unlike in the equity context, where the Panel's remedial order violated the separation of powers, the Panel ordered only declaratory relief with respect to the perceived adequacy violation. R. Vol. 24, at 3162 (Memorandum Opinion and Order on Remand, Dec. 30, 2014 ("December Order"), at 116). The Panel also did not dictate a specific level of funding or method of distributing that funding. *Id.* at 3153 (December Order at 107) ("We caution here we are not directing an exact BSAPP figure nor are we directing any exact method to any funding, but rather only noting parameters which should be considered in formulation to avoid unconstitutional results."). The Plaintiff Districts did not cross-appeal the Panel's remedial order. Therefore, they may not seek a more expansive remedy than the Panel's declaratory judgment on appeal. *See Lleras v. Via Christi Reg'l Med. Ctr.*, 37 Kan. App. 2d 580, 585, 154 P.3d 1130 (2007).

Although the State profoundly disagrees with the Panel's "parameters," if this Court finds an adequacy violation it should follow the same basic approach as the Panel—*i.e.*, issue a declaratory judgment with guidance for the Legislature while at the same time allowing the Legislature both the flexibility and an opportunity to revise the school finance system. Notably, because the CLASS Act expires on June 30, 2017, the Legislature likely will be adopting a significantly revised or altogether new school finance system during the 2017 legislative session in any event.

Entering a declaratory judgment would minimize interbranch conflict and be fully consistent with the majority practice in other states. *See* Richard E. Levy, *Gunfight at the K-12 Corral: Legislative v. Judicial Power in the Kansas School Finance Litigation*, 54

U. Kan. L. Rev. 1021, 1090 (2006) ("[T]he most common course of action for courts has been to declare the system of school finance unconstitutional and afford the legislature an opportunity to fix the problem without specifying what the consequence of failing to do so might be.").

B. Any remedy should target the precise adequacy problem this Court identifies.

Neither the Panel nor the Plaintiff Districts have identified any specific *Rose* standard that is allegedly not being met. This failing alone is grounds for concluding that the Plaintiff Districts have not met their burden of proving that the current school funding scheme violates the adequacy component of Article 6. But if this Court nevertheless finds an adequacy violation, the only sensible and fair response is for the Court to specify which particular *Rose* standard or standards are not being satisfied and how they are not satisfied. How else can the Legislature know what constitutional inadequacies exist in the current system or have any hope of addressing them?

For instance, if this Court finds that Kansas students are not being provided an opportunity to gain "sufficient understanding of governmental processes to enable the student to understand the issues that affect his or her community, state, and nation," but are otherwise meeting the *Rose* standards, the Legislature could cure such a deficiency by addressing current accreditation requirements and funding for civics education. Similarly, again using this hypothetical, it would be essential for the Court to specify whether the constitutional inadequacy applies to all students or only to certain sub-groups. Holding, as the Panel did, that the *Rose* standards *in general* are not met is entirely unhelpful, not to mention utterly unrealistic given the strong current evidence of Kansas students' success and performance in numerous areas. The Legislature should not be put to the

impossible task of trying to read this Court's mind regarding inadequacies relating to the *Rose* standards, nor should the Legislature be compelled to adopt the inefficient, wasteful, and likely ineffective response of simply increasing overall, undirected funding for schools. If there are particular constitutional inadequacies, they can be remedied best by directed and targeted legislative action and funding, action that specifically addresses the particular inadequacy, if any.

C. In no event is any remedy that effectively would shut down the schools appropriate.

Under no circumstances should this Court invalidate the entire school finance system, which it has threatened to do in the past. Such a "remedy" would itself violate the Kansas Constitution, a Kansas statute, federal law, and fundamental principles of equitable relief. *See* State's Motion for Rehearing or Modification (filed June 10, 2016).

At least two provisions of the Kansas Constitution *require* the operation of public schools. *First*, Article 6, § 1 requires that Kansas public schools and related activities be "maintain[ed]," a term that means to "carry on," "continue," or "keep from . . . ceasing." Black's Law Dictionary (5th ed.). There is no plausible reading of the constitutional requirement to "maintain" schools that permits the judicial elimination of all funding to operate them. *Second*, Article 6, § 6 requires "suitable provision for finance of the educational interests of the state," and there can be no doubt that zero funding would be inadequate. Just as the Legislature would violate Article 6, § 6 if it provided no funding for schools, so too this Court would violate Article 6, § 6 by completely precluding the distribution of billions of dollars in school funding the Legislature has provided. It simply would make no sense to try to remedy an inadequate system (especially one that necessarily must be adequate in many, many respects) by striking down the entire system.

A court order invalidating the entire school finance system also would violate K.S.A. 60-2106(d). This statute unequivocally directs that the courts may not "enjoin the use of all statutes related to the distribution of funds for public education" when "a statute or legislative enactment of this state has been held unconstitutional as a violation of article 6 of the Kansas constitution." The equitable powers of courts are subject to statutory limitations, *see, e.g., Armstrong v. Exceptional Child Ctr., Inc.*, 135 S. Ct. 1378, 1385 (2014) ("Courts of equity can no more disregard statutory and constitutional requirements and provisions than can courts of law."), and it is certainly within the Legislature's authority to enact statutes that preclude the courts from ordering unconstitutional remedies such as effectively shutting down the schools.

Enjoining all school funding also would lead to court-imposed violations of federal law. For example, the Individuals with Disabilities Education Act (IDEA), 20 U.S.C. § 1400, *et seq.*, guarantees that children with disabilities have access to "a free and appropriate public education which emphasizes special education and related services designed to meet their unique needs." 20 U.S.C. § 1400(c). If the Court disables the entire school finance system, school districts will be unable to satisfy their obligations under the Act. In addition, school closure would jeopardize federal funding under a variety of programs with cost-sharing requirements, such as Title I funding for disadvantaged students, 20 U.S.C. § 6301, *et seq.*, English for Speakers of Other Languages funding under Title III, 20 U.S.C. § 6801, *et seq.*, and McKinney-Vento funding for the education of homeless children, 42 U.S.C. § 11431, *et seq.*, to give just three examples.

Finally, enjoining all school funding would violate fundamental principles of equitable relief. Obtaining injunctive relief requires proving, among other things, that the

injunction requested would not be adverse to the public interest. *Sampel v. Balbernie*, 20 Kan. App. 2d 527, 530-31, 889 P.2d 804 (1995); *see also Winter v. Natural Resources Defense Council, Inc.*, 555 U.S. 7, 32-33 (2008) (holding that "the balance of equities and consideration of the public interest. . . are pertinent in assessing the propriety of any injunctive relief, preliminary or permanent" and vacating an injunction adverse to the public interest). Here, an injunction effectively shutting down the schools would impose serious harms on Kansas students, teachers, families, communities, and the State's economy as a whole. Not only that, but enjoining all school funding would injure the Plaintiff Districts far more than the status quo ever could. As a matter of simple logic, the cure for inadequate funding under Article 6 cannot be a court order shutting off *all* funding.

D. Ordering appropriations or mandating a specific school finance formula would be a flagrant violation of the separation of powers.

Neither should this Court issue an order requiring the Legislature to make specific appropriations or spend a specific amount of money. Article 2, § 24 of the Kansas Constitution vests the appropriations power exclusively in the Legislature. *See State ex rel. Schneider v. Bennett*, 222 Kan. 11, 18-19, 564 P.2d 1281 (1977) ("The legislature has the exclusive power to direct how, when, and for what purpose public funds shall be applied in carrying out the objects of state government."). The separation of powers therefore prohibits this Court from exercising that power. *See State ex rel. Morrison v. Sebelius*, 285 Kan. 875, 898, 179 P.3d 366 (2008). As the Texas Supreme Court emphatically recognized in *Morath*, appropriating funds, or even ordering appropriations, is not part of the judicial power, and would be an improper action for any court to take.

Dictating a specific school funding formula also would violate the separation of powers. There are many ways in which K-12 schools may be funded consistent with Article 6 of the Kansas Constitution. Choosing from among those many options is necessarily and quintessentially a legislative function. See Morrison, 285 Kan. at 898 ("It is universally recognized that the essential of the legislative function is the determination of the legislative policy and its formulation and promulgation as a defined and binding rule of conduct within the limitations laid down by the constitution." (internal quotation marks omitted)). Although this Court may have the power to declare the current school funding system unconstitutional (assuming the political question doctrine does not apply), the Court would act unconstitutionally itself and usurp legislative authority by imposing as a remedy a particular funding system of the Court's own choosing. See, e.g., Abbeville Cnty. Sch. Dist. v. State, 410 S.C. 619, 767 S.E.2d 157, 176-77 & n.25 (2014) ("Rather than dictating that the Defendants follow our own views on how to fix the problems faced by the Plaintiff Districts, which would grossly exceed our judicial *authority*, we merely offer our discussion of [two cases from other states] as a suggestion to the Defendants on where they might turn to obtain guidance in their future policy decisions." (emphasis added)); DeRolph v. State, 78 Ohio St. 3d 193, 212-13 & n. 9, 677 N.E. 2d 733 (1997) ("[W]e recognize that the proper scope of our review is limited to determining whether the current system meets constitutional muster. We refuse to encroach upon the clearly legislative function of deciding what the new legislation will be.").

CONCLUSION

This Court exercises de novo review of the Panel's decision on the fundamental and determinative question presented: Is the current Kansas school finance system constitutionally adequate under Article 6 of the Kansas Constitution? The correct answer is "Yes."

The Panel, however, reached the wrong answer by applying the wrong legal test. Instead of asking the right question—is the current system "reasonably calculated" to have Kansas students meet or exceed the *Rose* standards, while respecting the Legislature's non-arbitrary and rational policy choices in a contested area of the social sciences—the Panel improperly took on the role of education policy czar and effectively displaced the Legislature's rational policy judgments with the Panel's own subjective judgments. That is not the role or duty of any court, and this Court owes no deference to the Panel's misguided (even if sincere) opining on matters of educational policy.

Applying the proper constitutional standard, there is only one inevitable conclusion possible: the Legislature's policy choices in structuring and funding the current system are neither arbitrary nor irrational, especially in light of strong recent evidence of the success and performance of Kansas students. The Plaintiff Districts have failed to meet their burden of proving otherwise. Indeed, by deliberately declining an opportunity to present additional evidence about the current system, and by vehemently opposing the State's request to do so, Plaintiffs did not even attempt to meet that burden after remand from this Court's decision in *Gannon I*.

Thus, the current Kansas school finance system is constitutionally adequate under

Article 6, and the Panel's contrary legal conclusion must be reversed. The State is entitled

to judgment on the adequacy claim, and this case now should be dismissed.

Respectfully submitted,

OFFICE OF ATTORNEY GENERAL DEREK SCHMIDT

By: <u>/s/ Derek Schmidt</u>

Derek Schmidt, KS Sup. Ct. No. 17781 Attorney General of Kansas Jeffrey A. Chanay, KS Sup. Ct. No. 12056 Chief Deputy Attorney General Stephen R. McAllister, KS Sup. Ct. No. 15845 Solicitor General of Kansas M. J. Willoughby, KS Sup. Ct. No. 14059 Assistant Attorney General Dwight R. Carswell, KS Sup. Ct. No. 25111 Assistant Solicitor General Bryan C. Clark, KS Sup. Ct. No. 24717 Assistant Solicitor General

Memorial Bldg., 2nd Floor 120 SW 10th Avenue Topeka, Kansas 66612-1597 Tel: (785) 296-2215 Fax: (785) 291-3767 Email: jeff.chanay@ag.ks.gov steve.mcallister@trqlaw.com mj.willoughby@ag.ks.gov dwight.carswell@ag.ks.gov bryan.clark@ag.ks.gov

Arthur S. Chalmers, KS Sup. Ct. No. 11088 Gaye B. Tibbets, KS Sup. Ct. No. 13240 Jerry D. Hawkins, KS Sup. Ct. No. 18222 Rachel E. Lomas, KS Sup. Ct. No. 23767 HITE, FANNING & HONEYMAN, LLP 100 North Broadway, Suite 950 Wichita, Kansas 67202 Tel: (316) 265-7741 Fax: (316) 265-7741 Fax: (316) 267-7803 E-mail: chalmers@hitefanning.com tibbets@hitefanning.com hawkins@hitefanning.com

Attorneys for the State of Kansas

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on the 12th day of August 2016, the above supplemental brief was electronically filed with the Clerk of the Court using the Court's electronic filing system, which will send a notice of electronic filing to registered participants, and copies were electronically mailed to:

Alan L. Rupe Jessica L. Skladzien Mark A. Kanaga LEWIS BRISBOIS BISGAARD & SMITH 1605 North Waterfront Parkway, Suite 150 Wichita, KS 67206-6634 Alan.Rupe@lewisbrisbois.com Jessica.Skladzien@lewisbrisbois.com Mark.Kanaga@lewisbrisbois.com

John S. Robb Somers, Robb & Robb 110 East Broadway Newton, KS 67114-0544 johnrobb@robblaw.com *Attorneys for Plaintiffs*

Steve Phillips Assistant Attorney General OFFICE OF ATTORNEY GENERAL DEREK SCHMIDT 120 S.W. 10th, 2nd Floor Topeka, KS 66612 steve.phillips@ag.ks.gov Attorney for State Treasurer Ron Estes

Philip R. Michael Daniel J. Carroll Kansas Department of Administration 1000 SW Jackson, Suite 500 Topeka, KS 66612 philip.michael@da.ks.gov dan.carroll@da.ks.gov *Attorneys for Secretary of Administration Jim Clark*

> <u>/s/ Bryan C. Clark</u> Bryan C. Clark

Supplemental Appendix A

KSDE reports total revenue and expenditures, "State Totals," "Wichita (USD D0259)," "Hutchinson Public Schools (USD D308)," "Dodge City (USD D0443)," Kansas City (USD D500)," (2016), retrieved on August 5, 2016 from http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Budget-Information/Total-Expenditures-by-District. See State, 259, 308, 443 and 500 tabs.

The publication is relevant only if the Court addresses the merits of the Plaintiff Districts' adequacy claims even though they offered no evidence on remand to show that the Kansas school finance system is not reasonably calculated to have all Kansas public education students meet or exceed the *Rose* standards.

The Court may take judicial notice of the publication. See K.S.A. 60-409(a) & (c).

STATE TOTALS (USD D0999) COUNTY

	Basic Data							
School	FTE*	State	Federal	Local	Total			
Year	Enrollment	Aid	Aid	Revenue	Expenditures**			
2005-2006	442,555.7	2,657,971,383	382,782,642	1,650,894,229	4,689,294,566			
2006-2007	444,878.7	2,888,960,769	385,393,086	1,868,974,224	5,142,076,915			
2007-2008	446,874.0	3,131,495,347	376,985,620	1,940,052,328	5,446,453,325			
2008-2009	447,615.1	3,287,165,278	413,624,558	1,965,551,201	5,666,731,992			
2009-2010	453,324.3	2,867,835,438	726,587,277	1,997,207,913	5,589,549,135			
2010-2011	454,865.7	2,961,769,735	666,576,422	1,958,698,173	5,587,044,331			
2011-2012	456,000.5	3,184,163,559	447,417,409	2,139,429,840	5,771,010,808			
2012-2013	457,896.6	3,198,060,481	460,323,467	2,194,086,843	5,852,470,791			
2013-2014	461,088.3	3,267,998,852	485,563,067	2,221,955,762	5,975,517,681			
2014-2015	463,266.4	3,968,905,979	510,199,401	1,607,033,684	6,079,997,660			

Amount Per Pupil

School	State	Federal	Local	Total	Total
Year	Aid	Aid	Revenue	Expenditures	% Increase
2005-2006	6,006	865	3,730	10,596	10.04%
2006-2007	6,494	866	4,201	11,558	9.08%
2007-2008	7,008	844	4,341	12,188	5.45%
2008-2009	7,344	924	4,391	12,660	3.87%
2009-2010	6,326	1,603	4,406	12,330	-2.61%
2010-2011	6,511	1,465	4,306	12,283	-0.38%
2011-2012	6,983	981	4,692	12,656	3.04%
2012-2013	6,984	1,005	4,792	12,781	0.99%
2013-2014	7,088	1,053	4,819	12,960	1.40%
2014-2015	8,567	1,101	3,469	13,124	1.27%

*September 20th Full-Time Equivalency Enrollment (includes 4yr old at risk). Beginning with the 2005-06 school year, enrollment includes February 20 FTE enrollment for military districts based on 2005 House Bill 2059.

**Total expenditures include the following funds (less transfers): General, Supplemental General, At-Risk 4Yr Old (beginning 2005-06 and thereafter), At-Risk K-12 (beginning 2005-06 and thereafter), Adult Education, Adult Supplemental Education, Bilingual Education, Virtual Education (beginning 2008-09), Capital Outlay, Driver Training, Extraordinary School Program, Food Service, Professional Development, Parent Education Program, Summer School, Special Education, Vocational Education, Area Vocational School, Special Liability Expense, School Retirement, KPERS Special Retirement Contribution (beginning 2004-05 and thereafter), Contingency Reserve, Textbook and Student Material Revolving, Bond and Interest #1, Bond and Interest #2, No-Fund Warrant, Special Assessment, Temporary Note, Cooperative Special Education, Unbudgeted Federal Funds, Gifts and Grants (beginning 2002-03 and thereafter) and District Activity Funds (beginning 2011-12 and thereafter).

Local revenue is computed by determining the total expenditures minus state and federal aid. It is not unusual for a district to accumulate monies in its capital outlay fund for large projects and spend the money in one year. During that year, expenditures will be higher than usual and may drop the following year. Also, in those districts where the voters have approved for a bond issue, the expenditures would be higher in the year that the district begins making bond payments.

Total Expenditures may not equal the sum of state, federal and local revenue. Typically this is as a result of low assessed valuation for USD 207 and/or the large amount of federal property and federal impact aid in both USD 207 and USD 475.

- Effective July 1, 2006, USD #104-White Rock and USD #278-Mankato consolidated into USD #107 Rock Hills.
- Effective July 1, 2006, USD #221-North Central and USD #222-Washington consolidated into USD #108 Washington Co. Schs.
- Effective July 1, 2006, USD #427-Belleville and USD #455-Cuba consolidated into USD #109 Republic Co.
- Effective July 1, 2006, USD #295-Prairie Heights dissolved with most of their students going to USD #412 Hoxie.
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- Effective July 1, 2011, USD #424-Mullinville and USD #422-Greensburg consolidated into USD #422 Kiowa County.

Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as general state aid.

WICHITA (USD D0259) SEDGWICK COUNTY

Basic Data

School	FTE*	State	Federal	Local	Total
Year	Enrollment	Aid	Aid	Revenue	Expenditures**
2005-2006	45,312.2	283,781,924	58,487,758	135,567,759	477,837,441
2006-2007	45,231.9	314,570,397	59,606,103	170,207,775	544,384,275
2007-2008	45,181.8	343,629,553	58,077,965	146,490,867	548,198,385
2008-2009	45,579.7	360,891,039	58,211,774	144,734,456	563,837,269
2009-2010	46,225.0	320,459,937	98,392,647	160,150,458	579,003,042
2010-2011	46,256.4	328,058,154	98,179,700	178,299,835	604,537,689
2011-2012	46,231.1	346,781,266	70,781,881	171,164,673	588,727,820
2012-2013	46,494.2	361,462,481	73,151,274	202,558,346	637,172,101
2013-2014	47,038.3	373,042,885	72,456,071	178,119,129	623,618,085
2014-2015	47,254.4	432,384,256	77,258,863	142,135,868	651,778,987

Amount Per Pupil

School	State	Federal	Local	Total	Total
Year	Aid	Aid	Revenue	Expenditures	% Increase
2005-2006	6,263	1,291	2,992	10,545	11.50%
2006-2007	6,955	1,318	3,763	12,035	14.13%
2007-2008	7,605	1,285	3,242	12,133	0.81%
2008-2009	7,918	1,277	3,175	12,370	1.95%
2009-2010	6,933	2,129	3,465	12,526	1.26%
2010-2011	7,092	2,123	3,855	13,069	4.33%
2011-2012	7,501	1,531	3,702	12,734	-2.56%
2012-2013	7,774	1,573	4,357	13,704	7.62%
2013-2014	7,931	1,540	3,787	13,258	-3.25%
2014-2015	9,150	1,635	3,008	13,793	4.04%

*September 20th Full-Time Equivalency Enrollment (includes 4yr old at risk). Beginning with the 2005-06 school year, enrollment includes February 20 FTE enrollment for military districts based on 2005 House Bill 2059.

**Total expenditures include the following funds (less transfers): General, Supplemental General, At-Risk 4Yr Old (beginning 2005-06 and thereafter), At-Risk K-12 (beginning 2005-06 and thereafter), Adult Education, Adult Supplemental Education, Bilingual Education, Virtual Education (beginning 2008-09), Capital Outlay, Driver Training, Extraordinary School Program, Food Service, Professional Development, Parent Education Program, Summer School, Special Education, Vocational Education, Area Vocational School, Special Liability Expense, School Retirement, KPERS Special Retirement Contribution (beginning 2004-05 and thereafter), Contingency Reserve, Textbook and Student Material Revolving, Bond and Interest #1, Bond and Interest #2, No-Fund Warrant, Special Assessment, Temporary Note, Cooperative Special Education, Unbudgeted Federal Funds, Gifts and Grants (beginning 2002-03 and thereafter) and District Activity Funds (beginning 2011-12 and thereafter).

Local revenue is computed by determining the total expenditures minus state and federal aid. It is not unusual for a district to accumulate monies in its capital outlay fund for large projects and spend the money in one year. During that year, expenditures will be higher than usual and may drop the following year. Also, in those districts where the voters have approved for a bond issue, the expenditures would be higher in the year that the district begins making bond payments.

Total Expenditures may not equal the sum of state, federal and local revenue. Typically this is as a result of low assessed valuation for USD 207 and/or the large amount of federal property and federal impact aid in both USD 207 and USD 475.

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Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as general state aid.

HUTCHINSON PUBLIC SCHOOLS (USD D0308) RENO COUNTY

Basic Data							
School	FTE*	State	Federal	Local	Total		
Year	Enrollment	Aid	Aid	Revenue	Expenditures**		
2005-2006	4,534.2	26,940,873	7,203,432	11,767,294	45,911,599		
2006-2007	4,421.9	29,762,279	7,233,126	11,698,905	48,694,310		
2007-2008	4,502.5	33,571,655	6,927,900	14,618,480	55,118,035		
2008-2009	4,542.4	35,511,280	7,306,971	13,280,296	56,098,547		
2009-2010	4,653.5	32,192,783	11,445,969	13,948,588	57,587,340		
2010-2011	4,669.5	33,972,381	11,539,609	11,145,323	56,657,313		
2011-2012	4,809.0	36,357,880	8,600,926	11,084,160	56,042,966		
2012-2013	4,834.2	36,794,775	8,520,267	11,968,419	57,283,461		
2013-2014	4,892.5	37,805,209	7,944,764	14,285,541	60,035,514		
2014-2015	4,836.7	42,739,630	8,162,154	9,310,835	60,212,619		

Amount Per Pupil

School	State	Federal	Local	Total	Total
Year	Aid	Aid	Revenue	Expenditures	% Increase
2005-2006	5,942	1,589	2,595	10,126	12.54%
2006-2007	6,731	1,636	2,646	11,012	8.75%
2007-2008	7,456	1,539	3,247	12,242	11.17%
2008-2009	7,818	1,609	2,924	12,350	0.88%
2009-2010	6,918	2,460	2,997	12,375	0.20%
2010-2011	7,275	2,471	2,387	12,133	-1.96%
2011-2012	7,560	1,789	2,305	11,654	-3.95%
2012-2013	7,611	1,762	2,476	11,850	1.68%
2013-2014	7,727	1,624	2,920	12,271	3.55%
2014-2015	8,837	1,688	1,925	12,449	1.45%

*September 20th Full-Time Equivalency Enrollment (includes 4yr old at risk). Beginning with the 2005-06 school year, enrollment includes February 20 FTE enrollment for military districts based on 2005 House Bill 2059.

**Total expenditures include the following funds (less transfers): General, Supplemental General, At-Risk 4Yr Old (beginning 2005-06 and thereafter), At-Risk K-12 (beginning 2005-06 and thereafter), Adult Education, Adult Supplemental Education, Bilingual Education, Virtual Education (beginning 2008-09), Capital Outlay, Driver Training, Extraordinary School Program, Food Service, Professional Development, Parent Education Program, Summer School, Special Education, Vocational Education, Area Vocational School, Special Liability Expense, School Retirement, KPERS Special Retirement Contribution (beginning 2004-05 and thereafter), Contingency Reserve, Textbook and Student Material Revolving, Bond and Interest #1, Bond and Interest #2, No-Fund Warrant, Special Assessment, Temporary Note, Cooperative Special Education, Unbudgeted Federal Funds, Gifts and Grants (beginning 2002-03 and thereafter) and District Activity Funds (beginning 2011-12 and thereafter).

Local revenue is computed by determining the total expenditures minus state and federal aid. It is not unusual for a district to accumulate monies in its capital outlay fund for large projects and spend the money in one year. During that year, expenditures will be higher than usual and may drop the following year. Also, in those districts where the voters have approved for a bond issue, the expenditures would be higher in the year that the district begins making bond payments.

Total Expenditures may not equal the sum of state, federal and local revenue. Typically this is as a result of low assessed valuation for USD 207 and/or the large amount of federal property and federal impact aid in both USD 207 and USD 475.

- Effective July 1, 2006, USD #104-White Rock and USD #278-Mankato consolidated into USD #107 Rock Hills.
- Effective July 1, 2006, USD #221-North Central and USD #222-Washington consolidated into USD #108 Washington Co. Schs.
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DODGE CITY (USD D0443) FORD COUNTY

Basic Data						
School	FTE*	State	Federal	Local	Total	
Year	Enrollment	Aid	Aid	Revenue	Expenditures**	
2005-2006	5,557.4	41,726,356	5,547,891	10,431,842	57,706,089	
2006-2007	5,540.2	46,101,708	10,222,955	13,736,341	70,061,004	
2007-2008	5,499.3	50,239,965	7,566,875	12,233,213	70,040,053	
2008-2009	5,550.7	54,759,620	7,285,481	9,375,354	71,420,455	
2009-2010	5,808.5	48,821,483	11,825,107	11,134,617	71,781,207	
2010-2011	6,024.6	51,915,455	10,402,450	10,134,894	72,452,799	
2011-2012	6,072.3	55,213,400	8,272,530	17,397,699	80,883,629	
2012-2013	6,231.4	56,172,006	8,935,063	12,942,345	78,049,414	
2013-2014	6,268.9	57,337,691	8,240,634	16,119,800	81,698,125	
2014-2015	6,401.6	65,495,434	9,110,284	5,910,727	80,516,445	

Amount Per Pupil

School	State	Federal	Local	Total	Total
Year	Aid	Aid	Revenue	Expenditures	% Increase
2005-2006	7,508	998	1,877	10,384	4.54%
2006-2007	8,321	1,845	2,479	12,646	21.78%
2007-2008	9,136	1,376	2,225	12,736	0.71%
2008-2009	9,865	1,313	1,689	12,867	1.03%
2009-2010	8,405	2,036	1,917	12,358	-3.96%
2010-2011	8,617	1,727	1,682	12,026	-2.69%
2011-2012	9,093	1,362	2,865	13,320	10.76%
2012-2013	9,014	1,434	2,077	12,525	-5.97%
2013-2014	9,146	1,315	2,571	13,032	4.05%
2014-2015	10,231	1,423	923	12,578	-3.48%

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**Total expenditures include the following funds (less transfers): General, Supplemental General, At-Risk 4Yr Old (beginning 2005-06 and thereafter), At-Risk K-12 (beginning 2005-06 and thereafter), Adult Education, Adult Supplemental Education, Bilingual Education, Virtual Education (beginning 2008-09), Capital Outlay, Driver Training, Extraordinary School Program, Food Service, Professional Development, Parent Education Program, Summer School, Special Education, Vocational Education, Area Vocational School, Special Liability Expense, School Retirement, KPERS Special Retirement Contribution (beginning 2004-05 and thereafter), Contingency Reserve, Textbook and Student Material Revolving, Bond and Interest #1, Bond and Interest #2, No-Fund Warrant, Special Assessment, Temporary Note, Cooperative Special Education, Unbudgeted Federal Funds, Gifts and Grants (beginning 2002-03 and thereafter) and District Activity Funds (beginning 2011-12 and thereafter).

Local revenue is computed by determining the total expenditures minus state and federal aid. It is not unusual for a district to accumulate monies in its capital outlay fund for large projects and spend the money in one year. During that year, expenditures will be higher than usual and may drop the following year. Also, in those districts where the voters have approved for a bond issue, the expenditures would be higher in the year that the district begins making bond payments.

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KANSAS CITY (USD D0500) WYANDOTTE COUNTY

Basic Data							
School	FTE*	State	Federal	Local	Total		
Year	Enrollment	Aid	Aid	Revenue	Expenditures**		
2005-2006	18,751.8	123,410,571	30,048,607	60,002,771	213,461,949		
2006-2007	18,428.2	142,494,727	27,766,779	86,647,984	256,909,490		
2007-2008	18,359.7	155,689,985	28,448,546	90,633,107	274,771,638		
2008-2009	18,427.1	167,731,962	32,761,895	99,215,305	299,709,162		
2009-2010	18,735.7	148,702,108	45,599,997	67,045,170	261,347,275		
2010-2011	18,726.1	156,158,205	54,918,893	80,169,630	291,246,728		
2011-2012	18,874.4	167,076,874	34,082,183	76,407,377	277,566,434		
2012-2013	19,269.2	169,148,355	43,653,396	75,990,333	288,792,084		
2013-2014	19,998.2	178,274,474	40,940,019	88,511,743	307,726,236		
2014-2015	20,523.2	205,005,871	48,173,465	73,873,932	327,053,268		

Amount Per Pupil

School	State	Federal	Local	Total	Total
Year	Aid	Aid	Revenue	Expenditures	% Increase
2005-2006	6,581	1,602	3,200	11,384	14.07%
2006-2007	7,732	1,507	4,702	13,941	22.46%
2007-2008	8,480	1,550	4,937	14,966	7.35%
2008-2009	9,102	1,778	5,384	16,265	8.68%
2009-2010	7,937	2,434	3,578	13,949	-14.24%
2010-2011	8,339	2,933	4,281	15,553	11.50%
2011-2012	8,852	1,806	4,048	14,706	-5.45%
2012-2013	8,778	2,265	3,944	14,987	1.91%
2013-2014	8,915	2,047	4,426	15,388	2.68%
2014-2015	9,989	2,347	3,600	15,936	3.56%

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Supplemental Appendix B

KSDE reports, "2014-2015 Current Operating Expenditures," "State Totals," "USD D0259," "USD D0308,' "USD D0443," "USD D0500," (2016) retrieved on August 5, 2016 from http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Budget-Information/Current-Operating-Expenditures/2014-2015-Operating-Expenditures. *See* State, 259, 308, 443 and 500 tabs.

The publication is relevant only if the Court addresses the merits of the Plaintiff Districts' adequacy claims even though they offered no evidence on remand to show that the Kansas school finance system is not reasonably calculated to have all Kansas public education students meet or exceed the *Rose* standards.

The Court may take judicial notice of the publication. See K.S.A. 60-409(a) & (c).

2014-2015 Current Operating Expenditures (as defined by U.S. Census Bureau)

Function	Function Description	Expenditures*	State Percent
1000	Instruction	3,051,764,855	61.09%
2100	Support Services (Pupils)	258,360,117	5.17%
2200	Support Services (Inst. Staff)	199,319,874	3.99%
2300	Support Services (Gen. Admin.)	119,758,478	2.40%
2400	Support Services (School Admin.)	290,187,816	5.81%
2600	Operations & Maintenance	491,944,623	9.85%
2700	Transportation	204,386,763	4.09%
2500, 2900	Other Support Services	128,801,119	2.58%
3100	Food Services	246,507,460	4.93%
3300	Community and Adult Services	4,435,167	0.09%
Total Current Expenditures		4,995,466,272	100.00%
Total Current	Expenditures Amount Per Pupil	10,783	

9/20/14 FTE* (inc 4yr at risk	:) =	463,266.4
Area Square Miles	=	82,019.7
Free/Reduced Meal Enroll.	=	49.78%

*FTE for 2014-15 school year includes 2/20/15 count for military districts that meet K.S.A. 72-6448. February 20 count must be at least 25 FTE or 1% of adjusted 9/20/14 enrollment. Kindergarten students may attend full-time, however, under state law they are counted as .5 for funding.

Expenditures do not include equipment (700 object codes), Capital Outlay or Bond & Interest. [700 object codes include expenditures for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.]

Note: Transportation costs will vary based on the size of the district and the number of students transported. Therefore, you may want to exclude transportation for your district and re-compute the percentages.

2014-2015 Current Operating Expenditures (as defined by U.S. Census Bureau)

Function	Function Description	Expenditures*	USD Percent	State Percent
1000	Instruction	306,829,360	55.52%	61.09%
2100	Support Services (Pupils)	50,016,864	9.05%	5.17%
2200	Support Services (Inst. Staff)	30,576,380	5.53%	3.99%
2300	Support Services (Gen. Admin.)	5,463,073	0.99%	2.40%
2400	Support Services (School Admin.)	37,730,976	6.83%	5.81%
2600	Operations & Maintenance	48,858,662	8.84%	9.85%
2700	Transportation	27,473,153	4.97%	4.09%
2500, 2900	Other Support Services	20,195,038	3.65%	2.58%
3100	Food Services	25,517,495	4.62%	4.93%
3300	Community and Adult Services	0	0.00%	0.09%
Total Current Expenditures		552,661,001	100.00%	100.00%
Total Current	Expenditures Amount Per Pupil	11,695		

9/20/14 FTE* (inc 4yr at risk) =	47,254.4
Area Square Miles	=	151.0
Free/Reduced Meal Enroll.	=	74.85%

*FTE for 2014-15 school year includes 2/20/15 count for military districts that meet K.S.A. 72-6448. February 20 count must be at least 25 FTE or 1% of adjusted 9/20/14 enrollment. Kindergarten students may attend full-time, however, under state law they are counted as .5 for funding.

Expenditures do not include equipment (700 object codes), Capital Outlay or Bond & Interest. [700 object codes include expenditures for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.]

USD #D0308 Hutchinson Public Schools

2014-2015 Current Operating Expenditures (as defined by U.S. Census Bureau)

Function	Function Description	Expenditures*	USD Percent	State Percent
1000	Instruction	30,628,567	61.18%	61.09%
2100	Support Services (Pupils)	3,384,017	6.76%	5.17%
2200	Support Services (Inst. Staff)	2,115,180	4.22%	3.99%
2300	Support Services (Gen. Admin.)	792,769	1.58%	2.40%
2400	Support Services (School Admin.)	2,540,847	5.08%	5.81%
2600	Operations & Maintenance	5,304,103	10.59%	9.85%
2700	Transportation	1,064,073	2.13%	4.09%
2500, 2900	Other Support Services	1,680,238	3.36%	2.58%
3100	Food Services	2,554,587	5.10%	4.93%
3300	Community and Adult Services	0	0.00%	0.09%
Total Current Expenditures		50,064,381	100.00%	100.00%
Total Current	Expenditures Amount Per Pupil	10,351		

9/20/14 FTE* (inc 4yr at risk) =	4,836.7
Area Square Miles	=	14.0
Free/Reduced Meal Enroll.	=	67.84%

*FTE for 2014-15 school year includes 2/20/15 count for military districts that meet K.S.A. 72-6448. February 20 count must be at least 25 FTE or 1% of adjusted 9/20/14 enrollment. Kindergarten students may attend full-time, however, under state law they are counted as .5 for funding.

Expenditures do not include equipment (700 object codes), Capital Outlay or Bond & Interest. [700 object codes include expenditures for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.]

2014-2015 Current Operating Expenditures (as defined by U.S. Census Bureau)

Function	Function Description	Expenditures*	USD Percent	State Percent
1000	Instruction	39,565,963	57.53%	61.09%
2100	Support Services (Pupils)	3,593,867	5.23%	5.17%
2200	Support Services (Inst. Staff)	2,189,958	3.18%	3.99%
2300	Support Services (Gen. Admin.)	1,451,072	2.11%	2.40%
2400	Support Services (School Admin.)	4,814,928	7.00%	5.81%
2600	Operations & Maintenance	8,675,583	12.62%	9.85%
2700	Transportation	1,779,183	2.59%	4.09%
2500, 2900	Other Support Services	2,440,954	3.55%	2.58%
3100	Food Services	4,249,720	6.18%	4.93%
3300	Community and Adult Services	3,846	0.01%	0.09%
Total Current Expenditures		68,765,074	100.00%	100.00%
Total Current	Expenditures Amount Per Pupil	10,742		

9/20/14 FTE* (inc 4yr at risk) =	6,401.6
Area Square Miles	=	425.7
Free/Reduced Meal Enroll.	=	82.13%

*FTE for 2014-15 school year includes 2/20/15 count for military districts that meet K.S.A. 72-6448. February 20 count must be at least 25 FTE or 1% of adjusted 9/20/14 enrollment. Kindergarten students may attend full-time, however, under state law they are counted as .5 for funding.

Expenditures do not include equipment (700 object codes), Capital Outlay or Bond & Interest. [700 object codes include expenditures for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.]

2014-2015 Current Operating Expenditures (as defined by U.S. Census Bureau)

Function	Function Description	Expenditures*	USD Percent	State Percent
1000	Instruction	135,849,091	54.03%	61.09%
2100	Support Services (Pupils)	11,233,433	4.47%	5.17%
2200	Support Services (Inst. Staff)	21,517,337	8.56%	3.99%
2300	Support Services (Gen. Admin.)	827,270	0.33%	2.40%
2400	Support Services (School Admin.)	13,026,673	5.18%	5.81%
2600	Operations & Maintenance	34,071,628	13.55%	9.85%
2700	Transportation	10,500,164	4.18%	4.09%
2500, 2900	Other Support Services	10,848,579	4.31%	2.58%
3100	Food Services	13,541,784	5.39%	4.93%
3300	Community and Adult Services	1,011	0.00%	0.09%
Total Current Expenditures		251,416,970	100.00%	100.00%
Total Current	Expenditures Amount Per Pupil	12,250		

9/20/14 FTE* (inc 4yr at risk) =	20,523.2
Area Square Miles	=	59.0
Free/Reduced Meal Enroll.	=	89.09%

*FTE for 2014-15 school year includes 2/20/15 count for military districts that meet K.S.A. 72-6448. February 20 count must be at least 25 FTE or 1% of adjusted 9/20/14 enrollment. Kindergarten students may attend full-time, however, under state law they are counted as .5 for funding.

Expenditures do not include equipment (700 object codes), Capital Outlay or Bond & Interest. [700 object codes include expenditures for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.]

Supplemental Appendix C

KSDE report entitled 2016 Block Grant Legal Max (June 21, 2016), retrieved on August 5, 2016 from http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies, Fiscal Year 2016 Legal Max tab.

The publication is relevant only if the Court addresses the merits of the Plaintiff Districts' adequacy claims even though they offered no evidence on remand to show that the Kansas school finance system is not reasonably calculated to have all Kansas public education students meet or exceed the *Rose* standards.

The Court may take judicial notice of the publication. See K.S.A. 60-409(a) & (c).

120,167 164,495 2015-16 Extraordinary Needs State Aid 1,831,490 7,076 317,164 Col 14 (a) 2,232,726 35,562,863 12,235,548 20,177,747 3,087,712 2,420,160 144,508,605 25,134,730 3,735,370 4,625,644 37,010,064 3,590,862 7,424,884 2,248,133 1,823,957 3,312,921 2,750,025 217,440,570 14,776,819 4,730,734 3,734,865 5,626,418 1,436,579 2,983,904 1,337,027 2,736,757 3,066,492 6,228,605 4,333,946 1,943,875 11,172,000 4,932,585 2,184,148 1,726,668 1,757,575 1,026,705 4,588,469 6,556,425 5,262,733 5,714,514 4,070,038 2,890,728 8,278,585 4,894,318 4,473,610 7,690,737 6,246,227 1,660,157 5,469,333 2,131,374 7,880,129 State Aid General Fund 27,047,902 3,763,223,096 2,520,995 4,053,271 8,995,412 3,031,088 1,808,446 42,082,058 47,035,885 5,263,981 6,259,291 8,945,225 23,639,597 2015-16 State Aid Flow-Thru Col 14 510,729 659,150 2,144,759 178,957 24,833 13,723 29,532 50,329 74,862 58,259 47,975 151,140 18,207 254,762 175,701 Capital Outlay 9,677 431,917 22,089 6,504 41,196 48,080 24,406 Block Grant 2015-16 Col 13 329,095 376,911 150,492 2,110,624 758,267 1,414,362 1,414,362 268,614 113,780 775,752 340,816 173,298 138,234 203,311 217,676 154,729 11,998,794 1,456,855 3,006,801 3,226,660 255,271 205,157 315,255 390,590 1,367,557 239,900 262,952 2,889,404 225,589 252,169 80,184 193,020 83,902 182,372 160,355 227,641 116,222 207,237 271,628 996,210 344,895 132,239 298,529 151,154 169,343 133,263 60,143 232,251 606,927 371,878 335,027 312,981 561,085 212,213 141,908 567,591 99,283 275,742 120,215 283,615 457,021 Block Grant 15,910,354 L,043,291 257,620,695 Col 12 2015-16 KPERS State Aid 273,140 293,114 5,498,248 4,408,489 608,085 924,909 296,419 84,804 354,343 322,183 870,709 587,704 420,346 140,142 2,921,099 2,026,925 3,079,088 215,616 875,211 343,590 428,619 2,570,485 385,265 488,311 521,230 154,058 125,616 631,920 463,142 525,258 1,407,932 457,673 124,298 261,333 156,161 274,807 109,125 204,176 21,069,541 601,029 499,575 807,642 423,321 520,958 3,163,937 550,614 125,987 414,501 545,634 567,982 821,694 114,047 178,007 284,651 1,151,863 603,302 289,474 2,616,641 440,677 114,047 26,369,816 152,815 425,394,929 Special Ed 2015-16 State Aid Col 11 State Aid 446,176,576 2,252,681 485,918 700,410 6,188,368 6,522,605 392,233 826,784 967,484 1,580,533 184,639 239,701 709,919 792,076 164,239 2,386,017 16,955 635,800 938,534 3,497,289 440,225 6,122,818 Col 10 Block Grant 637,074 607,345 235,295 21,269 256,507 784,251 15,480 6,492,393 319,509 604,005 83,938 174,277 165,002 88,211 3,003,029 27,920,506 2,428,259 871,172 903,097 3,393,751 1,501,977 2015-16 8 State Aid 2,606,982,994 4,246,366 1,450,240 9,521,037 4,248,179 1,886,552 4,284,167 1,230,408 2,259,170 1,168,321 2,178,773 2,399,315 1,865,449 2,390,377 4,527,555 3,521,209 1,942,092 23,606,830 8,740,437 13,255,915 6,555,164 1,529,562 2,506,714 2,140,873 2,061,255 109,054,253 18,104,361 2,635,441 3,718,935 1,470,254 823,991 3,092,710 4,796,683 1,721,685 3,542,257 3,383,302 24,579,143 2,814,659 3,741,570 3,188,195 3,299,613 6,146,381 3,592,439 3,336,839 3,191,015 2,361,202 1,552,491 1,480,382 6,212,937 1,835,034 1,363,538 2,585,385 26,877,912 32,218,981 145,095,135 9,974,449 3,219,026 3,853,818 4,236,982 5,924,503 5,131,945 16,006,970 3,072,149 Block Grant 2015-16 General Col 9 (9,819) 2014-15 Total Budget Reduction Col 8 6/30/2015 Unencumbered Cash 2 0 0 0 8,209 8 2 2 212 0 0 000 319 Balance 525,721 338 Col 7 2015-16 Gen State Aid OverProration 0 0 Col 6(a) 8 689.1 171.0 1,693.8 641.6 641.5 206.7 133.5 133.5 133.5 133.5 133.5 151.5 354.1 151.5 354.1 151.5 36.2 289.2 289.2 289.3 22,563.7 2,2497.4 646.1 574.3 245.0 3,970.1 1,959.0 1,959.0 2,593.5 507.8 497.2 1,741.2 370.8 189.7 1,066.8 2,871.0 418.0 506.8 4,378.2 445.2 Enrollment 459,899.8 528.0 137.0 333.4 118.0 279.0 343.0 343.0 343.0 343.0 220.5 220.5 220.5 319.3 446.5 5,452.7 6,752.1 27,829.1 1,822.8 436.5 380.8 607.3 588.0 185.5 95.7 452.7 821.0 214.1 485.0 565.4 984.8 878.1 1,104.7 2015-16 Adjusted 632.7 Col 6 Total 13,257 186,229 0 Difference 3,072 Federal Impact Aid 476,954 876,208 Col 5 State Aid 52,968,844 0 0 2,528,640 1,540,199 2015-16 Special Levies 2,319,294 17,631,279 17,709,031 Col 4 11,440,827 0 114,019 69,721 584,734 652,914 New Facilities 474,181 State Aid 2015-16 <u>Col 3</u> Adjusted Adjusted General State Aid Virtual (Table I) State Aid 2,511,591,254 30,641,401 10,467 209,973 104,125 166,074 4,665 104,751 10,000 156,966 97,965 68,361 4,555,793 199,947 28,495 7,023 15,861 1,400 21,794 2,944,610 47,799 2015-16 Col 2 2,585,385 2,062,093 91,207,140 11,019,928 4,170,170 1,230,408 2,259,170 1,176,530 2,165,516 2,399,315 3,188,195 4,423,510 3,521,209 1,942,101 22,966,575 8,735,772 13,151,164 3,591,043 1,552,491 6,545,164 4,238,294 1,450,240 9,364,071 4,150,214 1,886,552 1,529,574 2,506,786 24,684,799 29,899,687 3,219,026 2,635,441 3,853,818 3,718,935 1,470,254 823,991 3,092,710 4,796,683 1,721,685 3,494,458 4,237,194 5,896,008 5,121,478 15,796,997 3,072,149 3,383,302 24,572,120 2,814,659 ,679,220 2,390,377 3,099,666 ,315,045 2,714,380 2,361,202 1,480,382 3,268,327 ,835,081 2,140,873 1,363,538 126,879,122 9,974,449 3,725,709 6,146,381 2014-15 <u>1</u> Hodgeman County Schools Blue Valley Spring Hill Norton Community Schools rontenac Public Schools Washington Co. Schools Wallace County Schools District Name Greeley County Schools Doniphan West Schools Remington-Whitewater Moscow Public Schools Hugoton Public Schools Thunder Ridge Schools Southern Lyon County North Ottawa County Emporia Barber County North North Lyon County urner-Kansas City Gardner Edgerton Cimmaron-Ensign Piper-Kansas City tepublic County Nemaha Central Bonner Springs Ft Leavenworth Northern Valley tawlins County Western Plains Erie-Galesburg ebo-Waverly eRoy-Gridley **Central Plains** Clifton-Clyde mith Center win Valley Rock Hills Prairie Hills Wakeeney Jniontown Surlington ort Scott Vortheast Deerfield Riverside Sluestem Minneola Cherokee Pittsburg Weskan Ashland De Soto Cheylin Ulysses Elkhart **arnes** owler Meade Olathe Sirard Solla Lakin Clark Washington Washington Leavenworth 6/21/2016 Washington Greeley Wyandotte County Wyandotte Wyandotte Hodgeman Coffey Crawford Doniphan Crawford Crawford Cheyenne Doniphan Crawford Ellsworth Johnson Crawford Johnson Neosho Republic Nemaha Nemaha Morton Johnson Bourbon Bourbon Ottawa Wallace Wallace Norton Meade Johnson Coffey Coffey Phillips Stevens Norton Kearny Kearny Morton Meade Johnsor 239 Ottawa 207 Leaven 208 Trego Stevens Smith Butler Lyon Lyon Barber Butler Grant 219 Clark Gray Ness ۲<u>م</u> JSD # 1<u>0</u> 220 224 234 235 240 241 242 243 244 247 248 249 250 251 251 253 253 253 <u>11</u> 113 20 210 되 218 226 227 229 230 231 232 51 <u>15</u> 15 17 17 26 25 26 23 20 20 214 215 215 217 245 246 ជ

Budget 1,061,277,923 1,425,000 923,233 484,121 700,000 1,747,132 1,115,000 1,211,171 1,698,503 1,539,410 520,040 1,006,913 1,280,000 737,264 9,053,413 3,726,052 585,990 3,649,066 1,622,083 741,598 588,359 1,288,319 566,166 357,775 695,103 1,383,416 2,034,196 6,364,720 1,211,303 9,558,122 1,207,674 767,887 1,005,747 1,304,810 2,488,805 5,426,138 1,444,620 338,986 3,539,416 1,002,148 674,130 2,554,725 1,759,037 722,119 606,082 1,011,921 786,388 577,905 1,138,479 48,519,957 5,261,457 11,075,000 13,812,173 3,607,179 1,246,690 1,632,260 1,280,739 2,081,264 1,684,619 2,335,075 1,350,252 820,200 64,120,80 2015-16 Col 27 Logal Budget 1,061,277,923 1,425,000 484,121 700,000 1,006,913 767,887 1,005,747 1,115,000 737,264 1,288,319 722,119 606,082 1,011,921 566,166 357,775 1,280,739 1,684,619 2,335,075 1,211,303 1,539,410 l,280,000 1,747,132 9,053,413 3,726,052 5,426,138 1,444,620 1,002,148 674,130 2,554,725 585,990 3,649,066 1,622,083 741,598 588,359 786,388 820,208 48,519,957 1,246,690 695,103 2,034,196 6,364,720 9,558,122 1,207,674 520,040 1,338,988 1,759,037 577,905 l,138,479 5,261,457 1,698,503 1,632,260 2,081,264 923,233 l,304,810 2,488,805 ,539,416 11,075,000 13,812,173 54,120,804 3,607,179 ,383,416 2015-16 Adopted LOB Col 26 Budget 1,071,117,716 1,338,988 3,539,416 1,002,148 1,302,588 767,887 1,304,810 2,488,805 1,747,132 737,264 9,053,413 3,726,052 5,426,138 1,759,037 585,990 3,649,066 1,622,083 741,598 588,359 1,288,319 722,119 606,082 1,011,921 856,388 577,905 1,138,479 820,208 48,519,957 5,261,457 11,590,874 1,246,690 566,166 357,775 1,280,739 520,040 923,233 484,121 700,125 1,006,913 1,444,620 2,554,725 13,812,173 1,698,503 2,081,264 695,103 1,684,619 2,034,196 6,364,720 1,211,303 9,558,122 1,207,674 1,539,410 1,671,502 1,005,747 674,130 3,847,179 1,632,260 ,383,416 2,335,075 1,350,252 54,120,804 2015-16 Computed LOB Col 25 86.76 30.00% 30.00% 30.00% 30.00% 23.80% 30.00% 30.00% 30.00% 31.00% 30.00% 33.00% 33.00% 33.00% 33.00% 30,00% \$00.00 0.00% 30.00% 30.00% 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3,798,745,517 3,108,472 2,450,998 146,282,976 25,451,894 5,714,536 1,459,696 3,002,898 1,408,293 2,736,757 3,069,705 2,570,419 2,890,728 6,228,685 4,398,914 2,243,267 35,653,478 12,355,715 1,944,834 11,259,398 4,975,141 2,199,028 1,833,730 3,502,993 42,108,136 217,536,711 14,776,819 1,760,123 1,030,765 4,588,553 37,021,143 3,647,336 4,084,204 4,782,106 6,394,145 1,750,075 7,450,076 1,664,136 3,737,415 5,628,918 6,584,519 2,140,352 5,272,756 5,270,825 4,073,432 8,299,954 20,342,242 4,895,464 13,765,102 3,049,003 1,830,068 7,739,307 2,250,663 2,750,025 47,048,100 4,731,259 5,469,333 6,259,542 8,961,353 3,744,442 4,637,249 7,884,344 23,639,597 Legal General 2015-16 Col 22 6,228,685 4,398,914 2,243,267 35,653,478 1,833,730 3,502,993 2,750,025 2,450,998 146,282,976 25,451,894 37,021,143 3,647,336 3,002,898 1,408,293 2,736,757 3,069,705 2,570,419 6,394,145 1,944,834 11,259,398 4,975,141 2,199,028 7,450,076 2,250,663 3,737,415 5,628,918 1,760,123 1,030,765 4,588,553 2,140,352 5,272,756 6,259,542 (before red) 3,798,745,517 5,714,536 4,073,432 4,895,464 4,782,106 7,739,307 1,750,075 3,108,472 14,776,819 Legal General Fund 5,270,825 1,459,696 2,890,728 4,084,204 8,299,954 12,355,715 20,342,242 13,765,102 1,830,068 1,664,136 42,108,136 47,048,100 217,536,711 4,731,259 5,469,333 6,584,519 8,961,353 7,884,344 23,639,597 3,744,442 4,637,249 3,049,003 (info only) 11,968,945 5,223,169 2,318,902 1,791,222 Fund 3,960,521,772 3,295,496 2,552,552 150,793,376 26,516,103 1,530,420 3,185,830 1,494,664 2,922,851 3,219,173 2,620,524 3,085,147 6,683,697 4,724,260 2,273,470 37,111,565 12,804,073 21,605,473 1,916,908 3,643,356 2,866,513 4,923,025 3,886,344 1,837,012 1,043,663 4,632,239 5,966,187 4,200,601 8,807,800 5,247,052 4,838,622 3,113,304 8,266,363 6,657,807 1,991,322 7,878,356 2,356,069 1,741,260 225,851,799 15,359,299 5,908,662 5,666,490 8,001,786 2,140,352 5,499,639 6,573,376 9,279,350 8,219,040 3,840,018 4,848,008 38,399,068 3,889,552 5,586,703 1,346,634 14,109,960 1,923,644 48,987,943 25,209,177 43,922,033 2015-16 Adopted General Col 21 (incl COL) 3,798,799,928 1,459,696 3,002,898 1,408,293 2,736,757 3,069,705 2,570,419 2,890,728 2,243,267 35,653,478 12,355,715 1,833,730 3,502,993 2,450,998 146,282,976 1,760,123 1,030,765 4,588,553 6,228,685 4,398,914 1,944,834 11,259,398 4,975,141 2,199,028 1,750,075 7,450,076 2,146,118 4,637,249 5,714,536 4,073,432 4,895,464 1,664,136 3,108,472 217,536,711 5,469,333 6,584,519 37,021,143 5,270,825 8,299,954 6,394,145 2,750,025 25,451,894 42,108,136 14,776,819 4,731,259 3,737,415 5,628,918 6,259,542 8,961,353 7,884,344 1,084,204 20,342,242 1,782,106 13,765,102 3,049,003 1,830,068 7,739,307 2,250,663 47,048,100 ,272,756 23,639,597 3,744,442 2015-16 Computed Gen Fund Col 20 1,484,025 3,062,011 1,435,576 2,792,665 3,118,546 4,144,910 2,608,180 11,494,317 5,084,370 2,251,744 2,803,361 1,694,465 1,797,394 1,046,695 4,651,933 6,367,069 9,102,165 (excl COL) 3,844,016,868 5,346,755 5,820,792 6,333,492 4,484,196 2,287,097 36,287,484 12,591,528 6,369,749 1,979,916 1,791,980 7,540,060 3,564,199 3,173,246 2,499,224 142,827,224 6,787,352 2,182,083 3,817,412 4,713,526 37,899,433 4,981,622 7,911,714 2,952,649 4,178,959 8,476,056 20,758,248 1,569,365 14,072,325 3,119,081 1,868,754 2,298,046 1,878,047 25,915,338 43,050,494 45,740,990 214,334,379 15,087,370 4,806,897 3,799,023 5,724,420 5,551,651 5,361,940 8,005,865 24,055,878 (info only) 2015-16 Computed Gen Fund paysignda 230,715 18 A 0 9 A 11,078 6 A 12,215 8 A 0 16 A 2,550 2 A 2,500 10 A 0 10 A 0 10 A 0 10 A 7,582 9 A tibu 0 2 A 0 14 A 0 15 A 2,543 15 A 2,700 6 A 2,700 6 A 3,367 16 A 3,367 16 A 3,367 16 A 0 13 A 29,968 14 A 0 9 A 90,615 9 A 0 13 A 0 12 A 0 2 A 0 16 A 1,090 15 A 0 9 A 0 9 A 0 16 A 15,724 9 A 15,724 9 A 15,724 9 A 13 A 391 12 A 2,844 13 A 5,439 12 A 0 9 A 14,000 9 A 8,775 2 A 3,545 19 A 0 13 A 0 12 A 0 15 A 0 16 A 96,141 15 A 0 4 A 15,774 15 A 19,892 2 A 190,000 1 A 0 10 A 16,128 7 A 0 1 7 4,215 2 A 0 11 15 a a 3,986 10 gedneuce Numb 4,500 2015-16 Interest on Idle Funds 2,065,122 5,892 Local Effort Col 19 Col 18 (a) Local Effort 33,416 1,435,044 395 4,561 1,582 2,617,427 2015-16 Misc Col 18 Local Effort 0 0 0 00 0 0 300,000 15,000 0 0 Transfers 9,857,748 35,000 0 133,634 5,000 0 0 0 Authorized 2015-16 Col 17 Local Effort Pupil Tuition 263,220 108,612 2015-16 Col 16 Local Effort 37,245 0 20,042 Federal Impact Aid 16,569,272 7,326 4,769,371 2015-16 2015-16 Mineral Production Col 15 Local Effort Tax 1,846,832 23,117 16,451 26,941 15,159 1,477 1,142 1,420 2,548 4,060 84 75 744 8,950 1,135 10,321 30,000 525 8 0 5,713 47,413 8,092 16,825 Hodgeman County Schools Blue Valley Spring Hill Norton Community Schools rontenac Public Schools Washington Co. Schools **Wallace County Schools** District Name Greeley County Schools Doniphan West Schools Moscow Public Schools Hugoton Public Schools Thunder Ridge Schools Remington-Whitewate Southern Lyon County **Vorth Ottawa County** Emporia Barber County North North Lyon County urner-Kansas City Cimmaron-Ensign Gardner Edgerton Piper-Kansas City tepublic County Vemaha Central Bonner Springs Ft Leavenworth Vorthern Valley awlins County Western Plains Erie-Galesburg ebo-Waverly eRoy-Gridley Central Plains Clifton-Clyde mith Center Prairie Hills win Valley tock Hills Wakeeney Iniontown Surlington Vortheast ort Scott liverside luestem Deerfield Minneola Cherokee Pittsburg Neskan Ashland De Soto Cheylin Jlysses Elkhart **arnes** owler Aeade Olathe Sirard akin colla Washington Leavenworth Washington 6/21/2016 Washington County Wyandotte Wyandotte Wyandotte Hodgeman Coffey Crawford Doniphan Doniphan Crawford Cheyenne Republic Ellsworth Crawford Crawford Crawford Nemaha Johnson Neosho Nemaha Greeley Morton Johnson Johnson Johnson Bourbon Bourbon Ottawa Wallace Wallace Phillips Norton Meade Johnson Ottawa Coffey Coffey Stevens Norton Kearny Morton Kearny Meade Smith Trego Lyon Barber Butler Clark Clark Gray Ness ۲ō ۲ų JSD # 208 22 239 101 Ξ 5 113 17 ള ភ្ល 519 224 530 123 232 233 234 235 237 훬 245 247 230 249 ĝ <u>8</u> 5 8 8 믭 뛴 88 8 8 ю 202 គ្គ 12 233 ង្ក 526 241 242 243 251 253 253 206

60,801 92,148 2015-16 Extraordinary Needs State Aid 1,831,490 25,285 366,804 18,262 116,778 Col 14 (a) 11,889,666 6,602,744 411,660,522 47,841,847 44,259,819 3,102,325 1,862,860 3,648,602 5,725,545 5,783,140 6,538,958 2,782,192 2,706,205 7,834,402 15,689,526 1,180,458 6,951,816 2,981,512 7,840,558 1,746,680 5,138,677 12,075,580 9,210,647 1,250,381 2,948,697 2,610,624 2,780,194 6,794,736 19,425,961 937,556 1,212,836 2,551,585 2,588,559 2,347,934 3,408,551 3,408,551 2,231,104 2,710,913 2,710,913 2,770,865 4,541,862 39,210,976 4,216,635 4,753,022 8,167,017 State Aid General Fund 27,047,902 3,763,223,096 2,986,511 38,804,487 13,080,397 6,860,566 2,940,769 796,084 1,850,398 5,593,770 2,191,175 8,301,286 5,566,112 1,842,227 20,200,103 48,161,137 2,949,728 3,750,717 55,396,227 9,766,529 11,328,962 2015-16 State Aid Flow-Thru Col 14 146,219 89,001 4,525,512 354,279 540,595 250,240 44,318 119,091 590,398 685,056 166,873 32,227 97,426 40,218 20,329 10,256 2,534 30,782 57,701 252,929 365,490 287,216 40,722 77,056 9,750 88,176 13,356 29,311 22,851 5,524 18,896 Capital Outlay 29,703 Block Grant 2015-16 Col 13 92,323 189,639 327,355 269,154 367,406 1,333,298 904,206 501,770 84,871 152,177 215,710 200,709 105,493 144,039 150,130 5,178,172 367,255 212,874 2,541,983 553,600 197,886 136,224 935,350 65,651 371,369 116,235 103,330 298,996 270,120 314,609 440,830 State Aid 257,620,695 126,847 143,729 621,078 338,876 28,659,751 3,720,313 2,955,416 2,339,171 719,304 380,892 65,980 193,062 141,776 127,486 701,172 149,419 968,817 702,904 398,905 268,992 1,110,039 210,284 203,512 318,233 63,427 209,099 462,074 162,941 Block Grant 2,784,400 53,083 55,407 2015-16 Col 12 KPERS 1,512,901 657,958 44,276,340 5,245,591 4,946,890 173,341 394,110 737,430 443,541 121,060 439,218 348,553 333,466 923,542 149,495 300,590 187,738 399,342 219,584 406,443 212,506 1,158,729 300,583 901,109 2,073,552 137,777 669,304 252,469 312,851 824,006 522,919 450,033 750,808 1,180,795 State Aid 425,394,929 283,554 350,401 2,478,302 1,517,930 1,087,721 1,685,674 709,621 98,567 307,298 767,635 2,238,936 346,272 6,513,844 632,109 406,752 4,173,582 260,066 ,291,330 178,978 349,089 234,388 375,511 95,876 1,472,051 710,971 4,715,904 5,886,112 533,035 Special Ed 2015-16 Col 11 State Aid 446,176,576 992,165 54,559,901 5,537,150 8,318,036 1,136,888 1,319,222 6,483,838 1,835,111 182,074 422,681 599,527 950,533 49,483 91,206 344,760 396,596 3,132,525 79,914 196,227 627,276 435,950 154,794 204,147 334,115 6,442,128 253,149 781,538 604,811 265,781 L,054,938 46,428 523,301 338,435 406,169 734,292 Col 10 Block Grant 1,998,857 5,920,681 1,114,794 4,606 804,628 ,790,842 66,548 763,981 5,262,320 1,203,647 1,564,516 1,604,363 343,817 847,787 2015-16 8 1,431,826 2,095,785 7,610,611 4,524,744 279,639,018 32,984,514 8,673,435 4,567,083 1,063,341 2,316,417 2,040,381 2,123,015 2,381,396 644,434 2,453,243 1,397,789 2,513,109 1,415,122 2,639,638 4,030,451 4,119,912 4,541,588 978,470 1,894,671 2,277,094 2,461,029 1,839,479 2,160,431 1,908,229 36,896,593 4,341,257 3,128,944 2,283,723 1,942,304 11,018,682 977,030 5,306,332 7,206,675 1,417,944 3,158,047 3,275,912 5,792,204 Iction State Aid (9,819) 2,606,982,994 1,919,571 5,657,454 Block Grant 27,498,882 13,228,997 8,472,238 6,182,843 25,238,333 32,321,731 4,513,043 2,438,918 12,809,956 786,273 25,945,875 6,809,831 1,556,690 6,307,052 2,152,153 5,562,709 3,698,144 3,773,132 2015-16 General Col 9 2014-15 Total Budget Reduction Col 8 6/30/2015 Unencumbered Cash 0 00 232,529 0 0 4,125 5,843 11,437 14,214 209 0 6,057 혐 99 263 Balance 525,721 Col 7 2015-16 Gen State Aid OverProration 0 Col 6(a) 8 1,112.0 287.0 272.4 855.0 2,182.3 125.5 895.7 183.3 1,747.4 1,132.8 5,288.0 6,539.9 1,437.4.0 760.6.5 169.5.3 169.5.3 169.5.3 169.5.4 172.0.2 172.0.2 172.0.3 165.5.5 173.0.2 173.0.2 173.0.2 173.0.2 173.0.2 173.0.2 173.0.2 165.5.2 106.5.2 100.5.2 100.5.2 100.5.2 100.5.2 100.5.2 100.5.2 100.5.2 100.5.2 1000 227.3 277.3 1,262.8 589.5 47,064.1 6,449.8 5,237.9 1,494.8 1,121.4 304.5 942.1 607.5 154.5 602.6 453.5 463.4 929.8 Difference Enrollment 876,208 459,899.8 2,682.4 2015-16 Adjusted Col 6 Total 0 3,949 8,550 Federal Impact Aid Col 5 2015-16 Special Levies State Aid 52,968,844 0 Col 4 11,440,827 149,072 0 898,672 1,243,426 51,617 21,571 197,222 0 New Facilities 640,973 State Aid 2015-16 <u>Col 3</u> Adjusted Adjusted Cirtual General State Aid Cirtual (Table I) State Aid 2,511,591,254 30,641,401 15,000 9,330 135,452 816,816 1,222,628 41,709 190,703 47,583 88,635 95,364 26,866 23,732 130,573 120,582 355,626 150,310 1,655,766 20,000 17,424 6,866 2015-16 Col 2 1,431,826 2,095,785 7,475,159 3,707,928 3,707,928 31,699,379 217,498,882 1,063,345 2,322,474 2,040,381 2,114,066 4,513,444 2,461,029 1,843,604 2,166,274 1,908,230 36,776,011 8,673,435 4,418,011 1,374,057 2,513,109 1,415,122 2,619,638 4,021,901 4,098,341 4,541,851 1,894,671 2,277,094 3,113,944 25,947,982 6,792,407 2,297,937 1,942,304 5,301,828 10,377,709 977,030 5,299,466 1,556,899 7,210,394 6,307,052 2,152,153 5,365,487 1,417,944 3,773,132 3,158,047 3,275,912 5,641,894 6,094,208 25,142,969 30,665,965 644,434 2,438,918 2,426,377 12,679,383 786,273 978,470 1,341,336 ,698,144 13,038,294 8,373,038 ,381,462 1,919,571 2014-15 07 Chautauqua Co Community West Franklin Central Heights Onaga-Havensville-Wheaton Hutchinson Public Schools District Name STATE TOTALS Grinnell Public Schools Quinter Public Schools Valley Center Pub Sch Haven Public Schools St Francis Comm Sch Mission Valley Kingman - Norwich Sylvan Grove Comanche County Southeast Of Saline Colby Public Schools **Marmaton Valley** Mill Creek Valley Graham County Chase County Golden Plains South Barber Pretty Prairie Rock Creek Phillipsburg Kaw Valley Clearwater Cedar Vale Wheatland Ellsworth Waconda West Elk Elk Valley Wellsville Ness City Nickerson Humboldt Haysville Mulvane lainville Ell-Saline Brewster Wamego Goddard Renwick Stockton Fairfield Oberlin Triplains Ottawa Wichita Cheney akley Maize Suhler Logan Derby <u>a</u> Beloit alina e Pottawatomie Pottawatomie Pottawatomie Pottawatomie Wabaunsee Kingman Chautauqua 6/21/2016 Chautauqua Wabaunsee County Sedgwick Sedgwick Sedgwick Sedgwick Sedgwick Sedgwick Sedgwick Sedgwick Sedgwick Cheyenne Comanche Ellsworth Sedgwick Franklin Mitchell Mitchell Graham Franklin Franklin Decatur Reno Thomas Thomas Thomas Phillips Franklin Lincoln Lincoln Phillips 298 Lincoln299 Lincoln300 Comanu303 Ness305 Saline306 Saline Barber Rooks Rooks Rooks Logan 307 Saline 308 Reno Logan Chase Allen Gove Gove Gove Reno Reno Reno Reno Allen **H** JSD # Total 255 256 257 257 258 258 261 261 261 263 265 265 265 265 265 265 265 267 268 282 310 320 323 325 326 327 329 330 331 275 284 292 293 294 311 312 269 272 273 32 283 283 284 28 313 314 315 316 274 297

848,640 3,150,882 1,515,110 111,369,465 12,767,588 11,069,181 2,248,779 4,617,490 344,544 Budget 1,061,277,923 5,297,870 3,411,536 2,471,795 10,178,501 12,502,460 3,900,441 375,105 962,024 834,528 868,923 1,868,516 930,708 765,242 1,481,000 687,767 323,981 1,005,053 1,034,400 360,829 873,225 1,694,000 5,069,420 405,823 860,964 904,293 996,229 553,819 661,429 1,525,889 565,637 1,761,337 1,021,941 530,290 1,015,472 1,833,608 212,672 749,559 936,283 771,787 15,002,490 1,717,612 1,233,338 2,769,732 2,176,376 3,002,851 2,634,833 840,540 1,999,750 1,364,541 2,349,718 0,287,77 2015-16 Col 27 Logal Budget 1,061,277,923 3,150,882 1,515,110 111,369,465 12,767,588 3,411,536 2,471,795 375,105 962,024 834,528 868,923 1,868,516 1,034,400 530,290 405,823 860,964 904,293 749,559 996,229 936,283 936,283 2,769,732 930,708 765,242 840,540 1,999,750 1,525,889 565,637 1,481,000 1,269,535 1,364,541 2,349,718 848,640 5,297,870 1,015,472 360,829 873,225 1,694,000 1,592,996 1,833,608 5,069,420 15,002,490 1,233,338 2,248,779 4,617,490 344,544 2,176,376 661,429 2,634,833 687,767 10,178,501 3,900,441 1,761,337 323,981 l,005,053 212,672 1,717,612 3,002,851 11,069,181 12,502,460 ,021,941 0,287,770 2015-16 Adopted LOB Col 26 5,321,342 3,411,536 2,471,795 10,178,501 3,150,882 1,515,110 111,369,465 12,767,588 11,075,570 2,769,732 930,708 765,242 Budget 1,071,117,716 3,900,441 1,761,337 455,135 962,024 834,528 868,923 1,021,941 323,981 1,005,053 1,034,400 530,290 1,015,472 547,958 1,072,320 1,694,000 1,592,996 1,833,608 5,069,420 220,020 405,823 860,964 904,293 996,229 718,312 936,283 771,787 15,002,490 1,717,612 1,233,338 10,365,995 2,248,779 4,617,490 382,827 2,176,376 661,429 3,002,851 2,634,833 840,540 2,213,144 1,525,889 565,637 1,481,215 1,269,535 1,364,541 2,349,718 687,767 863,127 12,502,460 1,868,516 749,559 2015-16 Computed LOB Col 25 Authorized 86.76 30.00% 29.79% 30.00% 30.00% 30.00% 30.00% 30.00% 30.00% 30.00% 33.00% 30.00% 30.00% 30.00% 30.00% 27.77% 30.00% 30.00% 30.00% 30.00% 31.00% 30.00% 30.00% 30.00% 30.00% 30.00% 31.00% 30.00% 30.00% 30.00% 30.00% 30.00% 30.00% 30.00% 30.00% 30.00% 30.00% 0.00% 33.00% 30.00% 30.00% 30,00% 0.00% 30.00% 1.26% 30.00% 0.00% 30.00% 30.00% 30.00% 0.00% 30.00% 30.00% %00.04 29.99% 0.00% \$00.00 2015-16 Percent Col 24 8 2,292,555 2,897,371 10,502,939 5,050,365 371,231,551 42,558,625 36,918,566 1,352,742 2,777,304 3,014,309 17,737,805 11,371,787 11,819,518 5,871,122 1,517,118 3,206,748 2,781,759 2,896,411 6,228,386 1,909,577 1,826,528 3,574,400 5,646,665 5,309,988 6,112,028 3,320,764 2,394,374 3,120,944 2,572,623 5,725,372 4,111,125 34,553,318 3,102,360 2,550,806 7,254,127 15,391,633 1,276,090 7,254,585 2,204,762 10,009,502 1,885,458 4,548,470 7,832,394 Fund 3,473,306,047 4,939,030 1,231,783 8,239,318 33,928,336 41,674,866 ,406,469 981,761 3,350,176 3,448,000 3,384,905 16,898,066 1,034,902 2,498,530 50,008,299 9,232,439 3,782,775 2,801,799 7,377,148 5,086,297 2014-15 LOB Base General Col 23 Fund 3,798,745,517 15,957,431 1,272,912 6,953,739 2,195,830 11,891,110 6,603,255 415,740,277 48,064,672 44,263,065 1,966,750 2,987,889 1,259,869 2,971,080 2,615,553 2,818,554 2,949,819 3,102,917 1,864,813 3,651,845 5,734,092 5,783,140 1,217,153 2,558,495 3,524,957 2,235,229 2,797,294 2,310,750 9,767,143 2,799,938 4,753,108 8,176,728 13,084,981 6,862,133 1,850,946 944,300 3,018,243 55,689,796 5,602,501 4,562,695 39,629,541 20,230,329 12,075,789 9,315,492 38,837,311 18,181,160 6,795,137 825,259 3,753,139 6,539,221 19,467,320 2,351,918 7,852,527 11,336,856 3,301,286 2,981,916 1,751,430 5,143,822 4,227,003 ,998,658 2,710,111 7,960,931 5,577,368 Legal General 2015-16 Col 22 1,966,750 2,987,889 6,603,255 415,740,277 48,064,672 44,263,065 3,753,139 1,850,946 3,102,917 1,864,813 3,651,845 5,733,092 5,783,140 6,539,221 1,217,153 2,558,495 3,018,243 9,767,143 2,799,938 2,981,916 7,960,931 11,891,110 1,259,869 2,971,080 2,615,553 2,818,554 2,949,819 3,524,957 2,235,229 2,797,294 2,310,750 4,562,695 39,629,541 7,852,527 15,957,431 1,272,912 6,953,739 2,195,830 1,751,430 5,143,822 4,227,003 4,753,108 8,176,728 (before red) 3,798,745,517 6,862,133 6,795,137 944,300 Legal General Fund 20,230,329 12,075,789 9,315,492 38,837,311 48,181,160 13,084,981 2,998,658 825,259 19,467,320 2,351,918 55,689,796 5,602,501 2,710,111 11,336,856 8,301,286 5,577,368 (info only) Fund 3,960,521,772 7,449,606 426,884,492 48,657,123 11,805,967 8,837,520 3,046,517 8,116,720 12,447,834 9,685,933 1,363,315 3,205,813 2,758,751 2,939,970 7,285,334 930,866 3,096,972 1,966,446 3,782,469 6,149,581 6,007,229 6,743,680 20,243,809 1,261,162 2,960,322 3,021,016 2,588,959 3,723,548 2,361,105 2,966,733 2,466,440 58,875,408 5,841,561 10,204,711 2,993,646 2,868,653 8,051,039 16,646,505 1,310,085 7,451,949 2,273,112 5,808,259 1,827,716 3,193,073 7,313,897 3,170,187 2,040,141 3,186,310 991,850 5,383,834 4,373,691 4,903,056 8,502,000 2,223,343 12,495,893 45,248,827 20,980,421 40,565,000 49,777,690 13,705,147 1,908,825 41,629,123 1,051,631 2015-16 Adopted General Col 21 415,740,277 48,064,672 44,263,065 (incl COL) 3,798,799,928 1,966,750 2,987,889 11,891,110 6,603,255 1,864,813 3,651,845 5,734,092 5,783,140 6,539,221 1,217,153 2,558,495 15,957,431 1,272,912 6,953,739 2,195,830 12,075,789 9,315,492 13,084,981 6,862,133 1,259,869 2,971,080 2,615,553 2,818,554 6,795,137 1,850,946 3,018,243 3,524,957 2,235,229 2,797,294 2,310,750 2,799,938 2,981,916 1,751,430 5,143,822 4,227,003 4,753,108 8,176,728 3,102,917 944,300 5,602,501 4,562,695 7,852,527 38,837,311 48,181,160 825,259 2,949,819 3,753,139 19,467,320 2,351,918 39,629,541 9,767,143 2,710,111 5,577,368 20,230,329 2,998,658 55,689,796 11,336,856 3,301,286 7,960,931 2015-16 Computed Gen Fund Col 20 2,008,013 3,030,915 12,080,834 6,703,956 421,132,546 49,050,173 45,186,293 7,988,674 16,053,018 1,292,496 7,065,912 2,234,833 (excl COL) 3,844,016,868 1,279,402 3,029,336 2,659,691 2,855,279 841,460 3,013,159 1,893,263 3,706,561 5,834,388 5,853,358 6,652,126 1,244,038 2,603,651 2,955,101 2,399,932 3,586,446 2,268,095 2,841,714 2,347,356 9,941,618 2,860,558 13,317,152 6,980,353 7,014,773 961,911 4,628,539 11,641,792 3,029,577 1,782,038 12,369,050 3,064,686 3,163,853 5,714,001 5,233,560 20,541,150 9,380,290 39,536,826 49,019,745 3,848,117 1,870,317 19,889,921 57,303,783 10,053,242 2,750,210 8,520,970 8,082,791 5,659,345 1,847,810 ,313,264 (info only) 2015-16 Computed Gen Fund benzilduge 0 4 A 477 1 A 0 18 A 10 A 130,417 5 A 27,146 18 A 3,114 16 A 3,114 16 A 2,260 15 A 0 9 A 0 14 A 0 4 A 0 4 A 10 A 452 18 A 0 13 A 0 13 A 0 7 A 0 17 A 4,714 2 A 0 10 A 0 13 A 0 6 A tibu 0 18 A 13,515 7 A 7,000 7 A 4,360 16 A 0 7 A 0 3 A 0 8 A 0 6 A 0 6 A 0 9 A 0 2 A 6,080 11 A 499 13 A 0 8 A 1,615 1 A 0 16 A 0 10 A 0 5 A 0 16 A 0 12 A 116,406 11 A 5,891 16 A 5,891 16 A 78,500 6 A 8,500 13 A 0 13 A 26,917 12 A 390 2 A 3,595 17 A 41,359 10 A 2,259 9 A 0 15 A 0 12 A 10,460 8 A 1,727 9 A 0 12 A 640 9 A 0 9 A 0 3 A gedneuce Numb Local Effort 2015-16 Interest on Idle Funds 2,065,122 Col 19 Col 18 (a) Local Effort 313,574 57,892 161 215,000 3,102 20,023 2,760 1,558 33,887 4,175 2,617,427 2015-16 Misc Col 18 Local Effort 0 0 0 3,036,045 0 25,000 90,000 0 0 0 125,588 Transfers 9,857,748 0 0 10,000 0 202,393 0 10,000 3,867 Authorized 380,211 2015-16 Col 17 Local Effort Pupil Tuition 263,220 2015-16 Col 16 Local Effort 0 0 0 137,777 Federal Impact Aid 16,569,272 0 0 0 20,833 38,360 8,547 2015-16 Col 15 Local Effort 2015-16 Mineral Production Tax 1,846,832 124,523 901 514 514 514 10 10 10 132 5,065 5,065 5,065 5,065 5,065 5,065 5,065 5,065 5,065 5,065 5,065 5,065 5,065 5,065 5,000 30,721 28,676 91 162 548 548 548 592 338 1,685 224 1,567 9,484 16,326 4,929 40,760 29,884 69 152 614 3,532 804 13,806 4,711 4,711 306 434 4,446 4,485 3,677 6,910 4,096 3,984 796 3,023 431 368 86 86 9,711 7 Chautauqua Co Community West Franklin Central Heights Onaga-Havensville-Wheaton Hutchinson Public Schools District Name Grinnell Public Schools Quinter Public Schools Valley Center Pub Sch Haven Public Schools St Francis Comm Sch Mission Valley Kingman - Norwich Sylvan Grove Comanche County outheast Of Saline Colby Public Schools Marmaton Valley Mill Creek Valley Graham County Chase County Golden Plains South Barber Pretty Prairie Rock Creek Phillipsburg Wheatland Kaw Valley Clearwater Cedar Vale lumboldt Elk Valley Wellsville Ness City Nickerson Ellsworth Haysville Mulvane lainville Waconda West Elk Ell-Saline Brewster Wamego Goddard tenwick Stockton Triplains Fairfield Ottawa Wichita Oberlin Cheney akley incoln Suhler ogan Maize erby <u>a</u> Seloit Salina Pottawatomie Pottawatomie Pottawatomie Pottawatomie Wabaunsee Kingman Chautauqua Chautauqua Wabaunsee 6/21/201 County Sedgwick Sedgwick Sedgwick Sedgwick Cheyenne Comanche Sedgwick Sedgwick Sedgwick Sedgwick Sedgwick Ellsworth Sedgwick Franklin Mitchell Mitchell Graham Franklin Franklin Decatur Reno Thomas Thomas Thomas Franklin Lincoln Lincoln Phillips Phillips Barber Allen Rooks Rooks Rooks Logan Logan Chase Saline Saline Saline Allen Gove Gove Gove Reno Reno Reno Reno Reno Ness **H** JSD # Total 305 306 307 255 266 282 83 8 63 63 294 300 238 ള 330 311 멾 313 314 321 323 325 326 329 331 267 ରୁ ନୁ 52 52 233 285 289 289 8 55 315 316 274 275 ŝ 5

2015-16 Extraordinary Needs State Aid 1,831,490 14,652 Col 14 (a) 3,800,058 28,120,290 5,431,877 3,521,056 3,521,056 10,298,161 2,536,661 2,536,661 2,930,945 1,641,925 8,842,078 4,470,423 7,640,295 5,927,166 8,448,300 13,423,740 8,822,399 4,298,298 11,667,506 14,563,672 2,304,871 2,304,871 2,406,231 5,978,963 26,615,379 2,377,262 3,828,440 10,307,798 8,552,579 4,016,077 4,804,683 6,976,072 6,025,012 3,712,469 1,755,014 2,593,574 6,778,696 7,598,432 6,625,907 5,635,649 4,035,352 12,211,366 4,954,360 5,649,717 5,987,367 10,797,131 4,667,961 9,216,678 41,030,650 1,904,257 37,342,481 2,531,167 2,122,893 3,190,903 6,391,784 2,780,498 2,972,566 12,020,050 2,631,056 6,352,574 2,471,646 4,664,039 2,976,178 State Aid General Fund 27,047,902 3,763,223,096 3,504,422 1,047,109 2015-16 State Aid Flow-Thru Col 14 79,368 38,026 95,223 43,180 24,919 17,097 21,711 21,711 286,818 121,985 3,406 37,436 69,526 15,344 133,156 1,765 80,824 406,877 38,853 135,130 104,157 46,261 34,887 122,041 71,308 32,924 60,973 89,511 54,102 69,331 11,826 109,682 21,437 92,603 639,242 Capital Outlay 27,030 49,063 29,334 6,429 194,297 Block Grant 2015-16 Col 13 161,452 179,758 920,648 490,136 195,053 217,530 374,531 286,075 227,379 379,778 207,681 2,042,214 268,895 190,296 558,392 140,850 181,268 317,659 179,609 105,986 136,987 431,012 547,584 478,548 516,389 239,857 584,504 1,704,543 149,752 144,962 394,649 2,021,333 281,427 295,486 269,930 873,772 2,186,449 131,338 103,683 175,300 690,041 177,517 333,554 119,159 485,686 795,028 854,703 267,404 159,781 504,563 3,346,213 98,081 214,630 417,134 Block Grant 647,301 164,823 246,029 256,421 468,882 309,839 143,307 53,573 257,620,695 2015-16 Col 12 KPERS State Aid 752,622 426,352 215,139 296,405 1,099,340 880,270 312,207 315,874 885,719 860,972 1,013,198 955,372 689,520 1,023,023 1,359,646 305,855 936,407 2,104,469 465,879 912,331 516,729 1,805,011 1,867,478 229,783 141,108 551,013 2,802,391 262,404 1,214,769 291,608 1,188,750 6,764,502 270,392 4,240,465 250,262 688,565 State Aid 425,394,929 239,973 285,187 3,797,324 467,876 366,226 306,375 1,221,718 497,963 1,456,715 617,355 807,668 704,933 309,119 140,690 496,987 634,050 419,592 594,924 253,437 329,226 232,181 532,823 341,892 305,434 474,174 1,323,684 Special Ed 2015-16 Col 11 670,853 3,301,150 1,090,944 420,995 1,961,727 1,370,766 162,944 202,948 944,864 722,010 464,230 1,394,177 635,988 118,621 610,936 1,705,511 1,626,881 674,388 753,497 1,193,449 886,512 604,218 627,612 654,947 294,692 1,347,814 232,290 849,982 2,238,469 70,631 789,805 1,077,565 483,501 93,494 318,536 79,661 172,213 4,245,802 467,378 862,111 1,522,578 62,338 256,997 39,534 127,738 951,011 7,073 7,073 232,843 300,756 136,560 1,102,834 446,176,576 1,327,413 772,699 359,761 5,432,120 2,025,917 Block Grant 2015-16 Col 10 State Aid 8 5,877,412 1,784,982 2,683,019 6,660,790 5,470,433 2,603,388 2,827,320 4,013,129 2,669,842 6,910,324 1,854,260 2,330,085 2,000,448 3,114,498 3,805,858 2,590,083 1,340,395 1,820,209 5,168,683 6,233,209 3,105,373 1,762,392 1,915,448 4,007,613 17,138,976 3,284,505 7,224,902 3,418,859 2,203,199 6,631,920 29,397,357 1,473,446 1,807,177 2,062,456 2,179,250 7,786,111 2,066,717 4,148,253 Iction State Aid (9,819) 2,606,982,994 18,692,784 Block Grant 1,282,793 3,756,027 3,258,647 4,928,562 2,614,626 6,141,338 8,163,733 2,713,588 5,829,130 5,649,396 4,399,630 7,183,108 9,528,282 3,463,109 9,432,570 4,082,333 4,178,832 24,844,205 1,747,495 2,539,416 4,421,485 845,773 1,963,894 2015-16 General Col 9 -857 -8,962 Total Budget Reduction 2014-15 Col 8 6/30/2015 Unencumbered Cash 0 5,000 0 19,780 282 1,549 0 23 13,006 10,152 414 23,752 00 677 Balance 525,721 Col 7 2015-16 Gen State Aid 1 OverProration 0 Col 6(a) 8 230.2 206.5 206.5 87.5 87.5 280.1 312.6 1,574.3 291.0 660.9 2035. 341.5 1,170.7 5,945.9 187.5 4,962.7 157.8 1,015.0 518.4 576.5 670.6 1,328.6 State Aid Difference Enrollment 11,440,827 52,968,844 876,208 459,899.8 530.0 2015-16 Adjusted Col 6 Total 27,645 36,646 9,791 Federal Impact Aid Col 5 0 2015-16 Special Levies Col 4 0 65,484 520,020 271,181 81,662 94,759 90,522 36,594 546,214 16,178 New Facilities 8,089 2015-16 <u>Col 3</u> 933 32,192 34,258 89,437 390,209 11,866 39,653 213,871 695,852 234,662 83,122 1,866 42,715 4,199 146,719 160,251 53,825 13,641 53,714 10,080 19,708 50,867 2,883,786 (Table I) State Aid 2,511,591,254 30,641,401 Virtual 2015-16 Col 2 Adjusted General State Aid 1,762,421 1,832,349 4,005,747 17,096,261 3,458,910 8,752,643 2,187,021 6,418,049 28,711,657 1,436,800 5,811,928 1,751,582 2,683,019 6,426,128 5,470,433 2,603,388 2,819,231 1,963,894 4,928,562 2,622,655 18,140,572 3,728,307 2,588,180 6,910,324 1,859,260 2,330,085 3,114,498 3,716,421 2,199,874 1,340,395 1,808,343 5,148,810 5,738,890 6,233,209 3,106,922 7,146,514 9,528,282 3,284,505 7,146,390 1,807,177 1,771,247 845,773 2,062,456 2,179,250 7,625,860 2,066,717 4,094,428 1,756,027 5,992,865 3,163,733 2,713,588 5,639,316 1,399,630 1,062,625 3,418,859 1,960,833 2,539,416 1,421,486 1,282,793 3,258,647 ,001,125 1,169,041 2014-15 07 Atchison Co Comm Schools Oskaloosa Public Schools Ellinwood Public Schools Argonia Public Schools Caldwell Chaparral Schools LaCrosse Douglass Public Schools District Name STATE TOTALS efferson County North tose Hill Public Schools Perry Public Schools **Manhattan-Ogden** Kinsley-Offerle Altoona-Midway **Osborne** County Conway Springs St John-Hudson Southern Cloud Madison-Virgil efferson West North Jackson Holton Royal Valley Montezuma Silver Lake Cunningham **Saldwin City** Riley County Osawatomie rairie View Clay Center Concordia Valley Falls leasanton Vellington elle Plaine Marysville **Blue Valley** Aacksville Spearville Soodland Vermillion Holcomb Stafford Voodson Andover Hamilton Solomon McLouth layhawk Garnett Vewton Sublette Sterling eaman Surrton Eureka Xford aola Circle ŧ Ellis Greenwood Wilson 6/21/2016 Greenwood Greenwood 1 378 Riley 379 Clay 0 Marshall Fnr² County Jefferson Jefferson Anderson Jefferson Jefferson Shawnee Gray Shawnee Harvey Haskell 376 Rice 377 Atchison Dickinson Kingman Cloud Jefferson Woodson Osborne Jefferson Linn Edwards Douglas Stafford Jackson Stafford Stafford Sherman Sumner Marshall Jackson Sumner Sumner Sumner Sumner Harvey Sumner Finney Barton Miami 374 Haskell 375 Butler Harper Miami Ford Pratt Riley Riley Butler Butler Rush Butler Cloud Ē Linn Ellis JSD # 390 392 393 395 395 334 335 336 337 337 338 338 338 338 338 340 353 35 ŝ 202 371 373 382 383 384 385 386 387 388 389 332 333 342 34 똜 345 **8** 8 350 ß 35 22 361 20 58 88 50 뛇 343 52 22 贸 ß

Budget 1,061,277,923 537,156 2,393,007 713,212 1,035,405 2,554,123 2,554,123 2,287,502 1,056,443 1,171,469 2,035,421 1,565,231 7,475,889 1,534,596 1,032,998 803,447 3,471,792 925,000 510,140 2,150,000 1,803,805 2,484,409 1,261,137 3,027,917 696,502 691,455 1,592,469 6,911,599 875,358 3,214,300 790,000 1,340,050 2,024,282 987,719 2,824,943 740,990 981,774 2,408,048 1,248,630 1,588,804 772,000 2,254,448 2,459,649 4,307,408 1,352,892 3,556,907 1,337,550 1,687,938 2,880,460 1,314,991 884,315 ,610,764 671,635 9,253,425 664,000 605,830 846,000 1,724,538 288,957 845,508 L,679,44 13,254,29 2015-16 Col 27 Logal Budget 1,061,277,923 537,156 2,393,007 7,475,889 1,534,596 1,032,998 2,824,943 740,990 981,774 803,447 2,408,048 1,588,804 925,000 510,140 772,000 2,254,448 2,459,649 2,150,000 1,803,805 2,484,409 1,261,137 1,679,444 2,880,460 1,314,991 664,000 605,830 846,000 1,724,538 1,035,405 2,554,123 2,287,502 1,171,469 2,035,421 1,565,231 2,024,282 987,719 3,471,792 1,248,630 696,502 691,455 1,592,469 6,911,599 1,337,550 2,610,764 13,254,291 671,635 9,253,425 288,957 845,508 875,358 3,214,300 790,000 1,827,614 1,056,443 1,091,193 3,027,917 4,307,408 1,352,892 3,556,907 884,315 713,212 1,340,050 1,687,938 2015-16 Adopted LOB Col 26 1,588,804 925,529 546,435 806,220 2,267,573 2,459,649 Budget 1,071,117,716 713,212 1,035,405 2,554,123 2,287,502 1,056,443 1,171,469 2,035,421 1,591,626 1,340,050 2,024,282 987,719 7,475,889 1,534,596 1,032,998 2,824,943 740,990 981,774 2,408,048 3,471,792 1,091,193 1,248,630 2,213,153 1,803,805 2,484,409 1,261,137 3,027,917 696,502 691,455 1,592,469 6,911,599 2,880,460 1,314,991 884,315 2,610,764 13,364,245 671,635 9,253,425 732,690 605,830 1,010,904 1,724,538 537,156 803,447 4,307,408 3,556,907 1,337,550 1,687,938 1,679,444 319,974 845,608 875,358 3,398,568 839,042 1,827,614 2,393,007 1,352,892 2015-16 Computed LOB Col 25 86.76 30.00% 30.00% 30.00% 30.00% 30.00% 30.00% 30.00% 30.00% 30.00% 30.00% 30.00% 30.00% 31.00% 30.00% 30.00% 30.00% 33.00% 29.37% 30.00% 30.00% 30.00% 30.00% 33.00% 33.00% 31.00% 30,00% 30.00% 30.00% 30.00% 30.00% 0.00% 0.00% 30.00% 30.00% 30,00% 0.00% 0.00% 0.00% 30.00% 30.00% 30.00% 3.00% 0.00% 30.00% \$600.00 0.00% 800.00 30.00% 30.00% 9600.0 0.00% 5.80% 30.00% 30.00% 28.06% 9600.01 \$00.00 3.00% LOB Percent Authorized 900.00 Col 24 2015-16 2,377,374 3,451,351 8,513,744 7,625,007 3,521,475 3,904,895 6,784,735 3,292,396 24,919,631 5,115,321 3,443,326 9,416,475 2,469,966 3,167,014 3,085,096 1,821,451 2,443,091 7,720,712 8,198,831 7,377,175 6,012,683 8,281,363 4,203,789 10,093,058 2,321,673 2,304,851 5,308,230 23,038,662 4,509,641 4,458,500 9,601,533 4,383,304 2,947,716 8,702,546 40,497,712 2,035,257 2,442,301 2,348,179 2,917,860 10,298,690 2,796,806 5,538,225 Fund 3,473,306,047 7,976,691 3,637,310 5,598,145 3,369,679 5,748,460 1,140,319 1,790,519 5,305,419 1,466,834 6,747,606 2,678,157 3,026,827 11,572,640 4,162,101 5,296,014 13,052,753 11,856,358 5,626,460 29,849,758 2,818,692 2014-15 LOB Base General Col 23 Fund 3,798,745,517 2,327,594 2,433,015 5,978,963 26,627,057 4,470,437 7,672,665 5,967,583 4,809,449 6,976,072 3,800,058 28,120,290 5,445,250 3,551,203 10,304,417 2,618,726 2,618,726 2,947,533 6,027,109 3,715,829 1,757,256 2,600,861 6,978,382 7,630,258 8,829,586 4,300,502 3,199,366 6,400,359 2,633,429 6,354,919 2,377,263 3,845,926 10,307,798 8,796,598 4,017,109 5,708,339 9,216,678 41,552,091 1,962,656 2,148,639 8,842,078 2,488,118 8,451,512 4,671,495 6,698,582 4,957,128 5,652,537 5,991,462 10,824,133 2,980,436 2,531,837 2,787,614 2,977,377 12,020,085 1,656,565 13,458,617 3,517,589 11,667,506 14,606,115 1,081,772 12,224,372 4,768,274 37,347,553 l,047,533 Legal General 2015-16 Col 22 8,451,512 13,458,617 8,829,586 4,300,502 2,633,429 6,354,919 4,470,437 7,672,665 5,967,583 3,800,058 28,120,290 5,445,250 3,551,203 10,304,417 2,618,726 6,027,109 3,715,829 1,757,256 2,600,861 6,978,382 2,327,594 2,433,015 5,978,963 26,627,057 9,216,678 41,552,091 1,962,656 (before red) 3,798,745,517 8,842,078 2,377,263 3,845,926 10,307,798 8,796,598 4,017,109 6,976,072 2,947,533 4,671,495 7,630,258 6,698,582 4,081,772 4,957,128 5,652,537 2,980,436 2,148,639 12,020,085 Legal General Fund 1,656,565 4,809,449 2,488,118 3,517,589 5,708,339 11,667,506 14,606,115 12,224,372 5,991,462 10,824,133 4,768,274 37,347,553 2,531,837 3,199,366 6,400,359 1,047,533 2,787,614 2,977,377 (info only) Fund 3,960,521,772 2,511,683 3,958,707 11,181,761 9,185,775 4,161,829 7,884,862 6,110,334 7,275,402 3,983,313 29,207,434 5,570,089 3,778,560 10,697,302 2,633,817 6,337,020 3,998,962 1,846,737 2,705,457 6,978,382 8,195,719 9,062,160 4,491,284 2,433,635 2,498,811 6,287,367 27,812,879 3,414,300 6,691,172 1,101,321 2,887,615 1,759,839 9,305,234 4,563,529 3,052,926 2,610,945 4,878,536 7,160,331 4,627,900 12,797,457 5,152,685 5,813,215 11,437,444 4,955,582 3,100,817 10,514,679 43,268,562 1,999,954 2,591,191 2,248,640 3,095,427 12,542,612 2,733,414 6,805,617 8,783,752 13,870,620 3,798,668 11,982,484 1,940,931 5,947,721 15,657,287 6,289,057 39,278,481 2015-16 Adopted General Col 21 (incl COL) 3,798,799,928 2,327,594 2,433,015 5,978,963 26,627,057 4,957,128 5,652,537 3,199,366 6,400,359 2,633,429 6,354,919 8,842,078 2,377,263 3,845,926 10,307,798 8,796,598 4,017,109 4,470,437 7,672,665 5,967,583 3,800,058 28,120,290 5,445,250 3,551,203 10,304,417 2,618,726 2,947,533 3,715,829 1,757,256 2,600,861 7,027,027 8,829,586 4,300,502 2,980,436 9,216,678 41,552,091 4,671,495 6,027,109 7,630,258 6,698,582 1,962,656 2,148,639 2,787,614 2,977,377 1,656,565 4,809,449 8,451,512 5,708,339 11,667,506 4,081,772 5,991,462 10,824,133 4,768,274 2,531,837 6,976,072 2,488,118 13,458,617 3,517,589 14,606,115 12,224,372 37,347,553 1,047,533 12,020,085 2015-16 Computed Gen Fund Col 20 2,369,797 2,476,884 6,105,329 27,256,285 (excl COL) 3,844,016,868 9,039,540 2,424,316 3,901,876 10,589,117 8,945,144 4,076,314 7,789,185 6,061,113 4,880,468 7,086,311 3,862,890 28,757,495 5,526,222 3,611,607 3,611,607 10,476,499 2,590,003 3,002,885 4,750,601 6,126,126 3,771,564 1,791,055 2,643,122 7,163,241 7,163,241 8,992,340 4,376,311 3,028,619 9,363,319 42,443,592 1,994,426 3,265,575 6,533,391 4,534,648 6,840,874 4,176,845 2,573,645 2,686,515 6,459,275 1,694,234 11,849,498 5,043,231 11,096,664 4,752,027 2,832,390 3,029,323 12,232,148 2,539,337 8,600,245 13,710,788 3,593,247 5,855,178 15,122,623 12,484,366 5,745,885 6,118,324 38,020,782 2,179,547 l,064,368 (info only) 2015-16 Computed Gen Fund pəysilduqə 0 13 A 2,820 18 A 0 4 A 0 18 A 0 14 A 0 10 A 0 20 A 14,320 8 A 778 12 A 4,654 17 A tibu 6,383 5 A 1,539 18 A 0 12 A 0 16 A 3,727 9 A 31,544 6 A 0 6 A 7,061 18 A 0 16 A 0 18 A 2,356 10 A 0 7 A 3,000 2 A 0 10 A 0 7 A 17,418 3 A 3 A 3 A 6,002 3 A 0 2 A 13,262 5 A 2,700 10 A 6,252 6 A 0 2 A 0 14 A 6,500 15 A 2,410 14 A 30,464 2 A 4,005 17 A 9,068 2 A 7,187 3 A 0 17 A 4,811 11 A 0 18 A 1,841 9 A 2,110 15 A 5,994 3 A 1,032 2 A 0 7 A 0 4 A 0 16 A 0 7 A 0 11 A 0 16 A 0 16 A 4,687 3 A 0 3 A 0 9 A 4,441 1 A 0 10 A 0 3 A 42,443 7 A 0 2015-16 Interest on Idle Funds 2,065,122 Local Effort Col 19 Col 18 (a) Local Effort 53,622 2,489 338 21,352 18,468 2,617,427 2015-16 Misc Col 18 Local Effort 0 0 0 0 0 10,000 11,678 100,000 400,000 0 0 0 Transfers 9,857,748 0 0 0 72,925 Authorized 2015-16 Col 17 Local Effort Pupil Tuition 263,220 2015-16 Col 16 Local Effort 26,368 40,417 4,095 27,002 94,480 57,621 0 238,025 8,342 0 0 Federal Impact Aid 16,569,272 2015-16 4,140 16,588 9,295 802 802 4,413 13,167 1,073 558 3,360 2,242 2,242 2,242 2,242 2,243 Col 15 Local Effort 2015-16 Mineral Production Tax 1,846,832 68,670 313 4,258 670 1,994 8,463 232 424 424 2,091 325 111 6,095 8,042 1,232 2,768 11,640 53 44,064 35 532 235 235 Atchison Co Comm Schools Oskaloosa Public Schools Ellinwood Public Schools Argonia Public Schools Caldwell Chaparral Schools District Name LaCrosse Douglass Public Schools efferson County North tose Hill Public Schools Perry Public Schools Manhattan-Ogden Kinsley-Offerle Altoona-Midway Osborne County Conway Springs Southern Cloud John-Hudson Madison-Virgil efferson West lorth Jackson Montezuma Silver Lake Cunningham toyal Valley **Saldwin City** tiley County Osawatomie leasanton rairie View Clay Center Concordia Valley Falls Vellington elle Plaine larysville **Blue Valley lacksville** Spearville Soodland /oodson Vermillion Holcomb McLouth Stafford Andover Hamilton Solomon layhawk Garnett Vewton Sublette eaman Sterling Surrton Eureka Holton xford aola Circle tat Greenwood Wilson 6/21/2016 Greenwood Greenwood County Jefferson Jefferson Jefferson Jefferson Anderson Woodson Gray Shawnee Harvey 376 Rice 377 Atchison Riley Clay Marshall Osborne Dickinson Kingman Cloud Jefferson Jefferson Shawnee Douglas Stafford Stafford Stafford Sherman Marshall Jackson Jackson Sumner Sumner Sumner Harvey Sumner Sumner umner Finney Haskell Miami Barton Harper Miami Butler Pratt Riley Riley Butler Butler Rush Butler Cloud Ŀ Linn Ford Ellis Iotal 374 375 378 379 8 332 333 53 ន្ល 22 ß 58 88 202 373 뛇 382 **3**8 28 385 88 88 392 335 334 338 ŝ 욄뙾 32 343 ឆ្ល 5 32 ß ŝ 333 334 335 337

		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 6(a)	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Col 14	Col 14 (a)
6/21/2016											Block Grant	Block Grant		Block Grant	Block Grant		
		2014-15 Adiusted	2015-16	2015-16	2015-16 Snerial	Federal	2015-16 Total	2015-16 Gen State Aid	6/30/2015 Illnencumhered	2014-15 Total	2015-16	2015-16	2015-16	2015-16	2015-16	2015-16 State Aid	2015-16 Extraordinary
		General State Aid	Virtual	New Facilities	Levies	Aid	2			Budget	General	80	Special Ed	KPERS	Capital Outlay	Flow-Thru	Needs State
USD # County	District Name	(Table I)	State Aid	State Aid	State Aid	Difference	Enrollment	8	Balance	Reduction	State Aid	State Aid	State Aid	State Aid	State Aid	General Fund	Aid
	STATE TOTALS	2,511,591,254	30,641,401	11,440,827	δõ.	— Г	459,	0	525,721	(9,819)	2,606,982,994	446,176,576	425,394,929	257,620,695	27,047,902	3,763,223,096	1,831,490
Marion	Centre	1,819,774	422,785	0	0		216.4	0	0	0	2,242,559	364,370		125,768	22,682	3,190,564	•
Marion	Peabody-Burns	1,977,848	15,000	0	0		250.5	0	0	0	1,992,848	124,179		152,619	0	2,629,478	0
Russell	Paradise S	1,097,342 E 10E 004	735 04.2	0			121.4				1,097,342			100,572	0 100 03	1,336,574 a 227 E70	
400 MICTITEISULI 401 Rice	Smuky valley Chase-Ravmond	1.458.507					164.5				3,640,100	0	176, 120, 1	105.279	107'60	715,125,0 777.1766.777	
Butler	Augusta	10.422.164	28.886				2.173.7		, g		10.450.982	2.828.686	-	903.675	191.825	16.040.787	
Rush	Otis-Bison	1,762,054	27,832	0			222.9	0	0	0	1,789,886	0	300,980	135,452	0	2,226,318	
Cherokee	Riverton	4.731.425	27,931	0			730.9	0	0	0	4.759.356	1,026,501	671,522	409,439	57.711	6,924,529	
Rice	Lvons	5,129,052	0	166.792			774.8	0	0	0	5.295.844	1.039.500	880,182	656.029	39.672	7,911,227	
Russell	Russell County	4,684,771	0	0	0	0	792.5	0	4,684	0	4,680,087	16,955	730,435	455,941	0	5,883,418	
408 Marion	Marion-Florence	3,217,746	20,000	0	0		498.0	0	0	0	3,237,746	587,829	663,868	269,594	0	4,759,037	
409 Atchison	Atchison Public Schools	8,582,214	0	97,456	•		1,625.3	0	0	0	8,679,670	1,959,154	1,888,829	957,433	82,759	13,567,845	
410 Marion	Durham-Hillsboro-Lehigh	3,526,326	12,085	0	•		535.8	0	0	0	3,538,411	649,819	746,318	289,648	28,306	5,252,502	0
	Goessel	1,910,678	0	25,808	0		276.1	0	0	0	1,936,486	448,537		140,424	15,987	2,922,857	0
_	Hoxie Community Schools	2,185,216	0	0	0	0	355.3	0	0	0	2,185,216	63,679		184,039	0	2,687,819	53,754
Neosho	Chanute Public Schools	9,781,427	29,462	0	•		1,772.2	0	9,697	0	9,801,192	1,976,669		822,230	93,571	14,710,484	
415 Brown	Hiawatha	5,278,880	0	0	•		852.0	0	583	0	5,278,297	195,413	1,041,915	432,624	0	6,948,249	
Miami	Louisburg	7,934,717	41,531	0	•		1,671.7	0	0	0	7,976,248	1,255,432	1,407,135	642,788	88,257	11,369,860	
	Morris County	4,491,451	0	0	•		716.2	0	0	0	4,491,451	445,989	604,195	361,819	0	5,903,454	
	McPherson	10,605,243	0	0	•		2,296.4	0	0	0	10,605,243	1,131,328	~	1,505,423	0	15,935,568	
rson	Canton-Galva	2,522,068	0	83,974	0		366.8	0	0	0	2,606,042	266,257		195,810		3,492,228	
	Osage City	3,914,381	40,172	18,490	•		634.5	0	0	0	3,973,043	998,925		312,574		6,055,678	
	Lyndon	2,715,171	4,665	0	•	•	408.2	0	0	0	2,719,836	633,120		196,761	17,71	4,027,807	
	Kiowa County	2,670,529	569,705	0			232.5	0	0	0	3,240,234		296,348	205,240	0	3,741,822	
6	Moundridge	2,505,017		5 0	5		406.2	0		5 0	2,503,617	120,455	493,/04	185,/94	0,000	3,303,517	
5	Pike Valley	1,/04,399	0	0			C.LT2	0	49		1,/04,350 15 C 4F 003	205,137	185,457	118,186	455 2024	2,211,012	
	Great Bend Tan: Dishis Cabaala	16,645,094 707 01 7	0	5 0			3,019.0		I		16,645,093	352,086,6	2,28/,/43	2,003,776	100,4641	24,/39,132	
5	Frug Public Schools	107'ETT'2				Č Ľ	320.0		000		4 010 554	2000 000		010/C71	0,070	005'015'7	
Barton	Journ Brown Councy Hoisington	A 301 104				-0/10	2.20C				4 301 104	000'000 100 019		317 636	19.267	6.042.261	
	Victoria	1.871.830	, c	, c			286.5	, c			1.871.830	0		135,332	0	2.209.491	
e	Santa Fe Trail	6,088,477	47,392	36,209	0		993.0	0	0	0	6,172,078	1,455,082	1,360,047	424,553	108,827	9,520,587	
5	Abilene	7,546,776	55,890	87,055	0		1,549.2	0	0	0	7,689,721	1,675,717	1,335,135		122,665	11,522,379	
Montgomery	Caney Valley	4,797,460	20,933	0	0		746.3	0	1	0	4,818,392	712,610			85,513	6,441,368	
	Auburn Washburn	28,236,724	21,181	0	0		6,006.2	0	394	0	28,257,511	3,034,669	5,807,968	3,097,910		40,198,058	
	Skyline Schools	2,585,097	0	0	0		395.5	0	101	0	2,584,996	372,306		193,748	14,587	3,642,746	
	Sedgwick Public Schools	3,073,890	0	0	•		483.9	0	9	0	3,073,884	713,503		240,678	29,363	4,515,909	
2	Halstead	4,803,321	0	0			762.4	0	0		4,803,321	1,036,165	656,433	369,756	42,356	6,908,031	
Ford	Dodge City	41,433,296	46,962	0 0		0	6,487.1	0 0	12,777	0 0	41,467,481	11,094,655	4,913,191	3,706,851	713,567	61,895,745 2 700 017	
+nomen.	Coffee and a	0 012 100	10000				1 570 5				0 0 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	1 169 552	1 200 271	000/TCT	C 137	110'001'2	
Montsomery	curreyville Independence	10.453.545		0 0		27.49		- C			10.476.035	2.209.610	1.351.657	940.738	101.884	15.079.424	
	Cherrwale	5.209.266	176,593	0				0	0		5.385.859	1.499.840	575,841	430.227	0	7.891.767	
	Inman	2,637,208	0	54,313			419.8	0	0	0	2,691,521	313,364		213,345	0	3,699,753	
£	Easton	4,060,509	0	0	0	0	624.1	0	60	0	4,060,449	885,932		351,192	40,894	6,164,924	
	Shawnee Heights	17,230,652	27,217	72,803	0		3,488.5	0	0	0	17,330,672	3,423,124	3,061,124	1,811,285	336,624	25,962,829	
	Stanton County	3,106,115	0	0	•		430.2	0	0	0	3,106,115	0	245,993	238,713	0	3,590,821	
worth	Leavenworth	19,094,464	414,383	0	•	26,6(3,559.7	0	19,813	0	19,515,642	4,259,697	m	1,993,087	378,655	29,725,157	
	Burlingame Public School	2,074,097	0	0			304.9		0		2,074,097	534,198		139,598	0 0	3,106,314	
Usage Finner	iviarais ues cygnes valley Gardan City	120/171/2	016,1				0.757.7		44 E00		2,126,404 42 671 263	0153 630	A 962 670	A 162 707	412 547	161,867,907	
worth	Basehor-Linwood	9.661.299	888,339	0			2,160.9	0	0		10.549.638	1,891,333	1.739.720	1.087.087	211,606	15,479,384	134.640
	Bucklin	1,766,986	0	0	0		225.4	0	0		1,766,986	0	156,438	132,761	0	2,056,185	
Harvey	Hesston	4,499,047	0	0	0	0	798.0	0	51	0	4,498,996	1,062,420	645,328	368,234	70,568	6,645,546	
	Neodesha	4,390,979	0	0	0		0'669	0	6	0	4,390,970	1,148,085		357,365	83,970	6,509,453	50,526
Cowley	Central	2,315,495	•	0	•		310.4	0	0	0	2,315,495	560,069		173,801	37,232	3,393,250	
463 Cowley	Udall	2,323,214	0 0	0			334.1 1 one e	0 0	• •		2,323,214	1 000 000	348,685 1 E 77 3EA	178,692	26,598	3,366,933	0 0
Cowley	Winfield	11.748.597	0	0			2,192,9		10		11.748.597	2,812,704	2,258,416	1.564.794	253.992	18,638,503	
	Scott County	5,368,480	69,330	0			920.5	0	893	0	5,436,917	196,236		422,853	0	6,527,946	82,439
Wichita	Leoti	2,979,063	0	0	0		402.5	0	1	0	2,979,062	156,279	224,614	239,143	0	3,599,098	
	Healy Public Schools	669,158	0	0	0		71.6	0	0	0	669,158	0	104,481	49,890	0	823,529	

764,141 906,437 446,473 Budget 1,061,277,923 4,265,279 685,444 2,331,628 579,066 1,863,621 2,111,500 1,349,977 3,578,462 1,564,426 815,000 887,978 4,090,402 2,143,811 3,528,496 1,743,769 3,137,115 1,653,300 1,138,034 1,883,765 16,008,101 3,946,454 4,108,647 6,967,765 1,212,863 3,684,608 4,821,269 1,141,740 306,623 2,053,522 1,782,072 6,028,614 1,623,808 711,197 1,153,795 686,149 6,499,570 846,088 1,680,979 739,614 2,562,170 11,614,736 1,080,330 911,216 2,013,841 1,196,840 7,894,175 812,000 670,000 16,000,000 3,882,565 670,000 1,954,110 907,277 928,029 096,672 1,151,02 1,111,84 l,687,28(1,891,82 2015-16 Col 27 Logal Budget 1,061,277,923 1,564,426 815,000 887,978 4,090,402 2,143,811 3,528,496 812,000 670,000 16,000,000 3,882,569 1,891,821 907,277 3,684,608 4,821,269 2,096,672 1,141,740 306,623 2,331,628 579,066 4,265,279 685,444 1,349,977 3,578,462 1,623,808 686,149 6,499,570 846,088 1,680,979 1,743,769 739,614 1,653,300 1,080,330 1,138,034 1,883,765 16,008,101 911,216 6,967,765 670,000 ,954,110 928,029 906,437 446,473 1,863,621 2,053,522 1,782,072 5,028,614 711,197 1,153,795 ,562,170 3,946,454 1,108,647 2,013,841 1,212,863 7,894,175 764,141 ,111,500 ,151,022 1,111,848 3,137,115 11,614,736 ,196,840 ,687,280 2015-16 Adopted LOB Col 26 3,137,115 1,845,466 11,614,736 Budget 1,071,117,716 446,473 2,331,628 579,066 4,265,279 706,643 2,053,522 2,111,500 1,349,977 3,578,462 1,621,498 863,699 887,978 4,090,402 2,143,811 3,528,496 1,782,072 1,151,022 1,623,808 1,111,848 686,149 6,499,570 846,088 1,680,979 1,219,322 1,883,765 16,008,101 911,216 1,687,280 6,967,765 1,212,863 844,149 847,460 16,676,760 3,882,569 696,240 ,954,110 3,684,608 4,821,269 2,096,672 1,141,740 306,623 906,437 1,153,795 1,743,769 739,614 1,080,330 3,946,454 4,108,647 1,196,840 7,894,175 907,277 928,029 764,141 1,863,621 ,028,614 711,197 ,562,170 2,013,841 1,891,821 2015-16 Computed LOB Col 25 86.76 30.00% 33.00% 30.00% 33.00% 30.00% 30.00% 30.00% 30.00% 33.00% 30.00% 30.00% 30.00% 33.00% 30.00% 30.00% 30.00% 30,00% 30.00% 30.00% 33.00% 30.00% 3.00% 33.00% 30.00% 30.00% 33.00% %00.04 0.00% 0.00% 0.00% \$00.00 30.00% 30.00% 11.00% 0.00% 9600.0 0.00% 0.00% \$600.00 13.00% 10.00% 30.00% 30.00% 9600.0 20.00% 20.00% 00:00% 0.00% 3.00% 33.00% 00:00% 0.00% 9600.01 800.00 9600.00 Authorized \$00.00 0000 Col 24 2015-16 Percent 8 26,313,916 2,813,829 2,824,867 55,589,200 2,547,135 2,746,780 1,488,242 7,065,539 1,930,220 14,217,597 2,355,477 6,845,074 4,913,629 2,617,270 2,959,928 13,634,672 7,146,035 10,692,411 3,496,348 2,287,163 21,665,233 2,820,294 5,603,263 5,812,563 2,465,379 8,540,568 10,457,049 6,151,553 38,715,787 4,064,408 6,279,215 53,360,336 3,037,385 5,624,265 23,225,884 6,988,906 3,805,801 929,162 Fund 3,473,306,047 6,212,071 1,042,875 3,024,258 16,070,897 6,398,486 1,499,923 11,928,208 5,940,241 15,238,224 3,487,946 5,412,692 3,706,161 2,370,658 3,484,935 13,154,845 13,695,489 6,712,803 3,626,789 12,941,896 2,320,799 5,921,544 5,732,792 3,093,431 12,282,025 2014-15 LOB Base General Col 23 Fund 3,798,745,517 2,750,738 14,720,211 7,028,918 11,369,860 3,190,581 2,634,049 1,346,490 8,327,623 1,770,593 16,042,723 2,227,756 3,494,143 6,055,678 2,215,183 24,745,358 2,916,214 6,188,015 11,523,830 6,442,958 6,908,031 61,922,987 2,791,406 6,655,243 3,625,618 833,335 6,944,197 7,920,059 5,905,894 5,260,502 2,924,672 6,052,522 2,218,196 9,536,526 4,534,716 29,816,523 3,106,314 2,889,191 61,550,285 4,759,403 13,567,845 5,909,914 4,027,807 3,783,737 3,363,571 11,028,101 3,644,801 13,287,051 15,112,439 7,893,318 3,703,568 6,166,079 26,597,777 3,625,877 2,079,006 6,565,171 3,396,770 15,935,568 5,636,026 5,648,393 3,367,514 14,579,987 18,651,854 Legal General 2015-16 Col 22 2,750,738 14,720,211 7,028,918 11,369,860 4,534,716 6,908,031 61,922,987 2,791,406 4,759,403 13,567,845 5,260,502 2,924,672 2,215,183 24,745,358 2,916,214 6,188,015 11,523,830 6,442,958 41,028,101 6,166,079 26,597,777 1,346,490 8,327,623 1,770,593 16,042,723 2,227,756 7,920,059 5,905,894 2,218,196 7,893,318 3,106,314 2,889,191 3,625,618 Legal General Fund (before red) 3,798,745,517 3,494,143 4,027,807 3,363,571 6,052,522 3,644,801 29,816,523 6,655,243 833,335 3,190,581 2,634,049 6,944,197 5,909,914 15,935,568 6,055,678 3,783,737 9,536,526 13,287,051 15,112,439 3,703,568 3,625,877 61,550,285 15,636,026 2,079,006 6,648,393 6,565,171 3,396,770 3,367,514 14,579,987 18,651,854 (info only) Fund 3,960,521,772 12,265,159 6,841,149 42,302,452 1,414,436 9,445,438 1,832,855 16,959,176 2,410,760 7,336,038 8,602,441 6,255,228 5,508,538 3,062,265 2,866,273 16,153,820 7,259,255 11,837,765 3,896,359 2,310,823 25,801,720 3,118,528 6,449,375 6,415,855 6,767,192 3,508,312 2,792,665 6,004,179 6,168,566 4,236,054 3,490,589 2,327,093 3,777,974 4,868,189 7,109,240 64,559,187 2,921,990 13,716,688 15,759,777 8,250,304 3,876,273 3,817,367 31,923,239 3,216,913 3,071,617 63,728,307 16,115,127 2,227,105 6,863,572 6,932,394 3,767,417 916,602 3,464,475 5,011,242 14,199,851 17,468,945 3,642,421 9,914,700 6,286,447 27,356,885 3,496,843 15,098,107 19,650,099 2015-16 Adopted General Col 21 (incl COL) 3,798,799,928 6,944,197 7,920,059 5,905,894 2,750,738 14,720,211 7,028,918 11,369,860 5,909,914 3,363,571 2,215,183 24,745,358 2,916,214 6,188,015 6,052,522 11,523,830 6,442,958 3,190,581 2,634,049 1,346,490 8,327,623 1,770,593 16,042,723 2,227,756 5,260,502 2,924,672 2,218,196 4,534,716 6,908,031 61,922,987 3,106,314 2,889,191 13,567,845 6,055,678 6,166,079 29,816,523 2,079,006 3,396,770 ,625,618 4,759,403 3,494,143 3,783,737 9,536,526 41,028,101 3,644,801 2,791,406 7,893,318 3,703,568 26,597,777 3,625,877 15,636,026 6,565,171 6,655,243 15,935,568 4,027,807 13,287,051 15,112,439 61,550,285 6,648,393 3,367,514 14,579,987 18,651,854 2015-16 Computed Gen Fund Col 20 3,230,651 2,682,667 1,376,109 8,459,439 1,801,455 1,6,320,371 16,320,371 2,270,077 4,611,549 7,021,462 63,100,444 2,838,042 3,148,308 2,932,202 62,790,876 19,143,095 6,784,296 3,690,509 (excl COL) 3,844,016,868 7,047,138 8,127,893 6,051,563 5,348,720 2,968,922 2,806,654 14,969,316 7,163,664 11,562,618 3,422,082 2,249,284 25,404,881 2,954,226 6,293,582 6,148,908 2,260,119 9,667,829 11,737,911 6,564,613 2,117,756 13,845,585 6,015,421 3,843,683 3,700,979 30,411,040 4,842,128 16,405,873 3,552,296 6,145,931 4,088,178 11,183,247 13,523,626 15,406,645 8,029,725 3,768,498 6,273,878 26,533,209 3,694,047 15,966,430 6,760,305 6,673,509 3,450,012 3,423,418 14,851,436 (info only) 2015-16 Computed Gen Fund pəysilduqə 0 4 A 150 4 A 488 14 A 0 10 A 1,300 18 A 0 14 A 0 9 A 0 18 A 0 9 A 0 7 A 0 11 A 22,000 18 A 5,183 20 A 0 12 A tibu 8,000 15 A 1,771 2 A 0 6 A 0 14 A 8,722 2 A 18,677 18 A 0 15 A 0 10 A 380 14 A 7,224 9 A 5,770 9 A 0 5 A 3,815 14 A 0 13 A 2,796 4 A 80,086 15 A 0 13 A 0 12 A 7,168 15 A 0 11 A 0 3 A 0 7 A 0 9 A 0 9 A 0 7 A 13,085 18 A 0 18 A 0 16 A 0 12 A 0 7 A 0 17 A 0 12 A 0 10 A 0 18 A 0 6 A 0 1 A 0 16 A **4 4** 1,915 2 A 449 9 A 9 A 27,425 3 A 263 2 A 0 18 A I5,939 9 A e 11 11 5,224 2,066 2015-16 Interest on Idle Funds 2,065,122 Local Effort 3 Col 18 (a) Local Effort 84,394 2,930 762 34,948 15,196 2,499 1,600 6,321 124 58 81,046 2,617,427 2015-16 Misc Col 18 Local Effort 0 0 0 0 799,725 600,000 0 Transfers 9,857,748 0 0 0 10,000 19,405 8,742 2,311 Authorized 2015-16 Col 17 Local Effort Pupil Tuition 263,220 2015-16 Col 16 Local Effort 52,853 1,451 71,553 Federal Impact Aid 16,569,272 21.898 2015-16 Col 15 Local Effort 2015-16 Mineral Production Tax 1,846,832 12,154 1,109 657 2,417 1,043 90 17,792 366 17 411 9,428 9,428 44 44 568 568 1,438 0 44 9,165 30 139 6,225 10,261 8,256 1,589 333 13,351 43,965 11,295 6,140 13,634 1,954 35,056 61,832 22,821 3,520 581 Burlingame Public School Marais Des Cygnes Valley Garden City Hoxie Community Schools Chanute Public Schools Durham-Hillsboro-Lehigh District Name Atchison Public Schools Sedgwick Public Schools Troy Public Schools South Brown County Leoti Healy Public Schools Auburn Washburn Shawnee Heights Basehor-Linwood Chase-Raymond Marion-Florence Stanton County eabody-Burns Skyline Schools tussell County Morris County Santa Fe Trail Independence noky Valley Canton-Galva (iowa County eavenworth. **Caney Valley** Scott County Moundridge AcPherson Hoisington Dodge City Little River Louisburg Osage City ike Valley Great Bend Tonganoxie Otis-Bison Coffeyville Cherryvale Neodesha Hiawatha Halstead Paradise liverton Augusta Abilene Hesston Winfield Goessel Victoria Central -yndon Easton Bucklin Centre nan yons. llabl Montgomery Leavenworth Leavenworth Montgomery Montgomery Leavenworth Montgomery Leavenworth 6/21/2016 McPherson McPherson McPherson McPherson County McPhersor Dickinson Shawnee Doniphan Cherokee Atchison Republic Sheridan Shawnee Ford Harvey Marion Marion Russell Marion Marion Marion Morris Barton Harvey Stanton Cowley Cowley Scott Wichita Russell Neosho Harvey Brown Osage Osage Cowley Miami Barton Brown Osage Finney Wilson Osage Kiowa Osage Pratt Rush Rice Ford Rice Lane Rice Ellis 437 SD# 397 398 ĝ Ş Ş **8 6** 둼 **416 †**17 **118** £] **1**20 ដ្ 5 53 132 134 135 136 44 44 44 44 똻 8 8 **£**2 459 <u>5</u> 5 463 465 467 468 8 힢형 ₫ Ð <u>8</u> 131 <u>8</u> 139 ន្ន **1**28 **4**51 **1**58 46 휲 56 428 5

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 6(a)	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Col 14	Col 14 (a)
	6/21/2016											Block Grant	Block Grant		Block Grant	Block Grant		
1			2014-15	2015-16	2015-16	2015-16	Federal	2015-16	2015-16	6/30/2015	2014-15	2015-16	2015-16	2015-16	2015-16	2015-16	2015-16	2015-16
			Adjusted			Special	Impact	Total	Gen State Aid	Unencumbered	Total						State Aid	Extraordinary
			General State Aid	Virtual	New Facilities	Levies	Aid	Adjusted	OverProration	Cash	Budget	General	LOB	Special Ed	KPERS	Capital Outlay	Flow-Thru	Needs State
USD #	County	District Name	(Table I)	State Aid	State Aid	State Aid	Difference	Enroliment	\$0	Balance	Reduction	State Aid	State Aid	State Aid	State Aid	State Aid	General Fund	Aid
Total		STATE TOTALS	2,511,591,254	30,641,401	11,440,827	52,968,844	876,208	459,899.8	0	525,721	(9,819)	2,606,982,994	446,176,576	425,394,929	257,620,695	27,047,902	3,763,223,096	1,831,490
469	Leavenworth	Lansing	11,480,546	0	878,256	0	0	2,544.4	0	4,740	0	12,354,062	2,816,435	3,068,665	1,449,747	140,111	19,829,020	0
470	Cowley	Arkansas City	15,974,164	0	0	0	0	2,752.1	0	0	0	15,974,164	4,419,108	2,577,217	1,359,037	209,631	24,539,157	0
471	Cowley	Dexter	1,248,213	0	0	0	0	145.0	0	0	0	1,248,213	224,910	142,547	97,453	0	1,713,123	0
473	Dickinson	Chapman	6,260,274	5,000	0	0	0	1,047.5	0	0	0	6,265,274	862,582	910,988	5 9 4,876	25,831	8,659,551	0
474	Kiowa	Haviland	929,607	0	0	0	0	101.3	0	0	0	929,607	0	127,857	54,384	0	1,111,848	0
475	Geary	Geary County Schools	32,134,033	75,875	985,342	0	0	8,114.7	0	0	0	33,195,250	13,350,881	7,579,038	4,466,593	418,310	59,010,072	0
476	Gray	Copeland	1,094,852	22,799	0	0	0	105.0	0	13	0	1,117,638	0	79,097	76,677	0	1,273,412	0
477	Gray	Ingalls	1,723,951	0	0	0	0	232.0	0	0	0	1,723,951	16,113	159,375	129,869	0	2,029,308	0
479	Anderson	Crest	1,662,194	0	0	0	0	200.0	0	0	0	1,662,194	146,232	262,508	129,712	0	2,200,646	0
480	Seward	Liberal	28,926,427	0	0	0	0	4,737.5	0	0	0	28,926,427	6,820,169	2,666,098	2,604,177	0	41,016,871	0
481	Dickinson	Rural Vista	2,281,706	0	0	0	0	301.8	0	0	0	2,281,706	140,099	240,756	163,469	0	2,826,030	0
482	Lane	Dighton	1,707,880	0	9,245	0	0	233.5	0	0	0	1,717,125	0	163,047	127,294	0	2,007,466	0
483	Seward	Kismet-Plains	5,864,166	0	0	0	0	693.5	0	16,894	0	5,847,272	0	527,605	434,596	0	6,809,473	0
484	Wilson	Fredonia	4,323,603	20,473	0	0	0	652.5	0	1,087	0	4,342,989	718,659	500,355	330,219	12,250	5,904,472	0
487	Dickinson	Herington	3,110,697	50,993	0	0	0	449.0	0	17	0	3,161,673	705,774	385,340	242,495	0	4,495,282	0
489	Ellis	Hays	13,486,465	218,228	0	483,454	0	2,807.5	0	4,700	0	14,183,447	315,086	2,187,138	1,661,747	0	18,347,418	0
490	Butler	El Dorado	9,893,238	71,256	374,800	0	0	1,866.0	0	0	0	10,339,294	762,578	1,483,129	833,780	0	13,418,781	0
491	Douglas	Eudora	7,501,331	129,203	0	0	0	1,629.7	0	0	0	7,630,534	2,052,328	1,601,883	729,984	184,564	12,199,293	0
492	Butler	Flinthills	1,886,137	5,000	0	0	0	256.5	0	144	0	1,890,993	341,887	317,500	162,665	11,737	2,724,782	0
493	Cherokee	Columbus	6,213,800	0	0	0	0	972.4	0	0	0	6,213,800	1,150,759	980,573	653,177	42,313	9,040,622	0
4 9 4	Hamilton	Syracuse	3,779,212	0	11,171	0	0	502.5	0	0	0	3,790,383	212,394	267,237	234,176	0	4,504,190	0
495	Pawnee	Ft Larned	5,600,585	0	0	0	0	885.4	0	0	0	5,600,585	1,118,037	1,044,763	688,907	91,624	8,543,916	0
496	Pawnee	Pawnee Heights	990,684	32,990	0	0	0	134.5	0	1	0	1,023,673	84,524	128,033	77,709	0	1,313,939	174,824
497	Douglas	Lawrence	48,823,571	5,765,133	619,787	1,571,491	0	10,261.3	0	7,815	0	56,772,167	4,203,557	12,325,306	6,090,694	0	79,391,724	0
4 9 8	Marshall	Valley Heights	2,907,504	0	0	0	0	405.0	0	0	0	2,907,504	672,055	351,577	211,791	46,676	4,189,603	0
499	Cherokee	Galena	5,255,464	66,065	46,994	0	0	794.2	0	0	0	5,368,523	1,677,503	733,000	426,122	0	8,205,148	0
500	Wyandotte	Kansas City	128,898,033	554,616	0	0	0	20,512.2	0	0	0	129,452,649	34,674,673	15,314,917	13,265,415	2,290,527	194,998,181	0
501	Shawnee	Topeka Public Schools	74,212,990	354,876	0	0	0	13,073.3	0	0	0	74,567,866	17,843,394	15,081,185	8,594,373	1,461,763	117,548,581	0
502	Edwards	Lewis	963,879	0	0	0	0	113.0	0	0	0	963,879	0	134,039	61,523	0	1,159,441	0
503	Labette	Parsons	7,281,320	0	0	0	0	1,228.2	0	0	0	7,281,320	1,819,315	1,093,122	644,876	70,620	10,909,253	0
504	Labette	Oswego	3,132,691	0	0	0	0	466.0	0	0	0	3,132,691	919,000	403,537	234,288	50,118	4,739,634	0
505	Labette	Chetopa-St. Paul	3,032,237	12,129	0	0	0	442.0	0	538	0	3,043,828	860,619	436,126	243,929	53,251	4,637,753	0
506	Labette	Labette County	8,354,754	0	0	0	0	1,488.8	0	0	0	8,354,754	2,287,865	1,545,824	707,468	175,769	13,071,680	0
507	Haskell	Satanta	2,148,425	0	0	0	0	299.5	0	0	0	2,148,425	0	163,821	193,236	0	2,505,482	0
508	Cherokee	Baxter Springs	5,930,636	66, 99 8	268,870	0	0	981.0	0	0	0	6,266,504	1,738,400	918,434	484,202	25,707	9,433,247	0
509	Sumner	South Haven	1,490,606	20,259	0	0	0	187.2	0	265	0	1,510,600	295,947	279,720	107,534	13,329	2,207,130	31,675
511	Harper	Attica	1,178,535	0	0	0	0	155.1	0	12,655	0	1,165,880	74,068	187,367	86,881	0	1,514,196	0
512	Johnson	Shawnee Mission Pub Sch	124,053,049	0	0	9,185,456	0	26,464.1	0	19,418	0	133,219,087	3,013,316	17,834,470	14,272,374	0	168,339,247	0

512	511	509		507	506		50 <u>4</u>	503	502	501	50		498		496	495	494		492	491	490	489	487		483			480	479	477	476	475		473		470	469	Total	USD #				
Johnson	Harper	Sumner	Cherokee	Haskell	Labette	Labette	Labette	Labette	Edwards	Shawnee	Wyandotte	Cherokee	Marshall	Douglas	Pawnee	Pawnee	Hamilton	Cherokee	Butler	Douglas	Butler	Ellis	Dickinson	Wilson	Seward	Lane	Dickinson	Seward	Anderson	Gray	Gray	Geary	Kiowa	Dickinson	Cowley	Cowley	Leavenworth		County				6/21/2016
Shawnee Mission Pub Sch	Attica	South Haven	Baxter Springs	Satanta	Labette County	Chetopa-St. Paul	Oswego	Parsons	Lewis	Topeka Public Schools			Valley Heights	Lawrence	Pawnee Heights	Ft Larned			Flinthills	Eudora	El Dorado			Fredonia	Kismet-Plains					Ingalls	Copeland	Geary County Schools	-		Dexter		orth Lansing	STATE TO	ty District Name				2
0	26,039	1,981	0	98,667	4,545	11	7	52	2,068	0	0	0	0	0	2,237	8,808	3,545	0	226	0	202	15,324	12	144	25,822	17,581	0	12,561	0	5,154	3,612		5,361	9	2,465	4,105	-	1,846,832 1	Tax	Production	Mineral	_	Col 15
0	0	0	0	0	_	0	0		0	0	_	0	0	0	0	0	~	0	_	0	0	0	_	0	_	0	0	0	0	0	0	10,843,113	0	21,988	_	0	20,565	16,569,272	Aid	Impact	Federal	2015-16	Col 16 Local Effort
137,153	0	-												5			-																	-				263,220	Tuition	Pupil		-	Col 17 Local Effort
53	0	0	0	0	0	0	0	0	0	0 3,235,	L,853	0			9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	•	0	0	Ö		Authorized	\vdash		Col 18
0	0	0	0	0	•	0	0	0	•	5,437	0	0	•	125,000	90,760	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Ĩ	_		\vdash	-	-
•	0	0	0	0	0	0	0	0	12,382	0	0	0	0	0	28,826	70,083	0	0	0	0	0	0	0	0	0	0	0	0	0	0	39,090	2,682	9,146	1,423	0	0	0	2,617,427	Revenue	Misc		-	Col 18 (a) local Effort
50,099	0	0	2,421	6,168 1	0		2,160 1	11,222	3,200	1,701	0	0	0		1,375 1	9,863 1			156 1	0	0	5,771 1			5,253 1	689	0	0	0	0	4,413 1	107,665		8,706 1	0	0	0	2,065,122	Funds	on Idle		1.	Col 19
3 A	15 A	9 A	7 A	11 A	5 2	5 A	15 A	2 A	Þ	3 A	7 A	2 A	10 A		15 A R	15 A	12 A	2 A	14 A	2 A	14 A	10 A	12 A	7 A	13 A	11 A	9 A	15 A	3 A	17 A	11 A	8	4 A	15 A	11 A	10 A	15 A		Au	dit	olish		mber
167,081,804	1,589,503	2,274,171	9,585,163	2,668,938	13,294,414	4,709,007	4,814,001	11,122,320	1,196,046	120,128,810	199,987,397	8,336,815	4,255,108	79,771,098	1,544,992	8,847,113	4,580,037	9,238,612	2,775,756	12,422,800	13,679,586	18,858,095	4,570,270	6,006,730	6,992,330	2,064,164	2,876,533	41,824,721	2,240,748	2,075,613	1,343,794	71,427,264	1,146,847	8,886,597	1,745,500	24,972,251	20,298,685	3,844,016,868	(excl COL)	Gen Fund	Computed	2015-16	(infa anly)
168,545,917	1,552,890	2,241,051	9,435,668	2,610,317	13,076,225	4,638,302	4,741,801	10,920,527	1,177,091	120,785,719	195,000,034	8,205,148	4,189,603	79,550,141	1,611,962	8,632,670	4,507,735	9,041,179	2,725,308	12,199,293	13,418,983	18,373,213	4,495,311	5,905,703	6,857,442	2,025,736	2,826,030	41,029,432	2,200,646	2,034,462	1,320,540	69,963,705	1,129,921	8,691,677	1,715,588	24,543,262	19,854,342	3,798,799,928	(incl COL)	Gen Fund	Computed	2015-16	Col 20
176,988,467	1,625,909	2,390,091	9,698,913	2,651,524	13,574,812	4,901,955	4,888,510	11,291,420	1,236,337	124,893,357	203,195,748	8,512,278	4,300,727	83,287,891	1,697,061	9,385,795	4,733,752	9,412,145	2,808,613	12,639,211	14,733,144	19,373,317	4,766,548	6,156,117	7,217,357	2,235,390	2,929,878	42,395,613	2,343,679	2,133,092	1,360,979	72,449,705	1,202,338	9,152,633	1,813,219	25,787,164	20,609,139	3,960,521,772	Fund	General	Adopted	2015-16	Col 21
16				2,610,317	L		4,741,801			120,785,719	195,000,034			7	1,611,962		4,507,735				13,418,983	<u>ь</u>								2,034,462	1,320,540	6					19,854,342	μ		Fund	Legal General	Anno onti,	(info only)
168,545,917				2,610,317			4,741,801	10,920,527	1,177,091	120,785,719	5			5	1,611,962							<u>, </u>			6,857,442			5		2,034,462	1,320,540	5		8,691,677		24,543,262	19,854,342	3,798,745,517	Fund	General	Legal	2015-16	Col 22
18	1,604,623	2,074,966	8,168,904	3,040,440	11,251,829	4,086,573	4,087,972	9,799,279	1,260,744	101,868,532	166,575,112	6,974,731	3,911,676	70,597,520	1,342,420	7,692,478	4,743,393	8,320,526	2,530,065	10,311,147	13,895,050	19,501,768	4,104,795	5,731,534	7,545,875	2,279,658	3,071,227	36,455,034	2,253,705	2,246,868	1,394,372	58,488,382	1,266,489	8,252,368	1,650,244	21,189,692	16,280,440	3,473,306,047	Fund	General	LOB Base	2014-15	Col 23
								30.00%		33.00%					33.00%						30.00%																-	86.76	_	Percent	LOB	2015-16	Col 24
59							1,226,392	2,939,784	378,223	33,616,616	4			23	442,999			2							2,263,763			H		674,060		17		2			4,884,132	1,071,117,716	Budget	LOB	Computed	2015-16	Col 25
59,788,008	481,387	659,995	2,315,000	912,132	3,375,549	1,225,972	1,226,392	2,939,784	378,223	30,562,561	49,972,534	2,092,419	1,173,503	23,297,182	442,999	2,307,743	1,423,018	2,496,158	759,020	3,093,344	4,168,515	5,850,530	1,231,439	1,719,460	1,379,609	683,897	921,368	9,978,000		674,060	418,312	17,546,515	379,947	2,475,710	425,000	6,281,908	4,884,132	1,061,277,923	Budget	LOB	Adopted	2015-16	Col 26
59	481,387	659,995	2,315,000	912,132	3,375,549	1,225,972	1,226,392	2,939,784	378,223	30,562,561	49,972,534	2,092,419	1,173,503	23,297,182	442,999	2,307,743	1,423,018	2,496,158	759,020	3,093,344	4,168,515	5,850,530	1,231,439	1,719,460	1,379,609		921,368	5		674,060	418,312	17,546,515	379,947	2,475,710	425,000	6,281,908		ļ,	_	ЮВ	Legal	2015-16	Col 27

Supplemental Appendix D

Mark Tallman, KASB, "Report on State School Finance and Student Outcomes" (December 2, 2015), retrieved on August 5, 2016 from http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Budget-Information/Total-Expenditures-by-District. *See* State, 259, 308, 443 and 500 tabs.

The publication is relevant only if the Court addresses the merits of the Plaintiff Districts' adequacy claims even though they offered no evidence on remand to show that the Kansas school finance system is not reasonably calculated to have all Kansas public education students meet or exceed the Rose standards.

The Court may take judicial notice of the publication. See K.S.A. 60-409(a) & (c).

Report on State School Finance and Student Outcomes

Mark Tallman, Associate Executive Director Kansas Association of School Boards

December 2, 2015

This report has been prepared for the Kansas Legislature's Special Committee on K-12 Student Success, other policymakers and local school leaders. It may be revised and extended as new research and information becomes available.

The report seeks to provide information on these questions:

- What is the relationship between outcomes and expectations and funding levels? (Response to question from the Chair of the K-12 Committee.)
- What are the opportunities for efficiencies in the Kansas school finance system? (Response to question from the Chair of the K-12 Committee.)
- What school finance features or mechanisms are used by the states with the best academic classroom results?

Contents

Section 1: Introduction: Education in the Kansas Constitution; current Legislative interest	3
Special Committee on K-12 Student Success	3
Section 2: Measuring "classroom" success and comparing states	4
Measures of Successful Students	4
Comparing States	5
Aspiration States	5
Peer States	5
Table 1: States ranked by education outcomes compared to Kansas	6
Table 2: States ranked by average outcomes rank	7
Table 3: Outcomes: Graduation Rate and High School Completion	8
Table 4: Outcomes: Basic Skills, Preparation for College	9
Section 3: Outcomes, Expectations and Funding	
Current outcomes and funding for Kansas and other states	
Peer States:	
Aspiration States:	
Kansas funding and outcomes: relationship over time	
Long-term Education Progress	
Figure 1: Map of States	
Section 4: Opportunities for Efficiencies	13
Review of other states	13
Table 5: School District Revenue Sources	14
	1

Table 6: School District Expenditures: Major Categories	16
Table 7: School District Expenditures: Major Categories by Percentage	17
Table 8: Outstanding Debt and Cash and Security on Hand at end of Year	19
Table 9: Federal Revenue for Public Elementary-Secondary School Systems by State	20
Table 10: Current Expenditures by Major Function (a)	21
Table 11: Current Expenditures by Major Function (b)	22
Table 12: Current Expenditures by Major Function; Percentage Ranking	23
Table 13: Capital Outlay and Debt Service	25
Table 14: Students Per District, School and Staff	26
Conclusions on efficiencies	27
Section 5: School finance mechanisms in states with the highest classroom success	28
District or Enrollment Adjustments	28
Student Adjustments	28
Other Issues	29
Table 15: Comparing Funding Formula Chart – Kansas Aspiration States (Eastern)	
Table 16: Comparing Funding Formula Chart – Kansas Aspiration States (Midwestern)	31
Appendix	32
Table 17: Student-Staff Ratios, KLRD Categories, 1998 and 2015	32
Figure 2: Student-Staff Ratios, KLRD Categories, 1998 through 2015	33
References	33

Section 1: Introduction: Education in the Kansas Constitution; current Legislative interest

The people of Kansas, through Article 6 of the state constitution, have directed the Kansas Legislature to establish a system of public education in order to "provide for intellectual, educational, vocational and scientific improvement." The duty of the Legislature is to provide a system that improves educational outcomes.

The people further constitutionally created a State Board of Education to have "general supervision" of the public schools; established that local public schools shall be "maintained, developed and operated by locally elected boards," and directed the Legislature to make "suitable provision for finance of the educational interests of the state." Authority and responsibility for the system is to be shared by three different governmental units, each accountable directly to voters.

The Kansas Supreme Court has stated that "the educational interests of the state" include "improvement" of education; that school funding must be provided on an equitable basis for all students; and that "suitable provision for finance" must be adequate to give each student the opportunity to achieve the seven "*Rose* capacities." Those capacities are skills for successful participation in society, employment, further education and citizenship, including the ability to "compete favorably with their counterparts in *surrounding states*, in academics or in the job market." (Emphasis added.) This implies Kansas must consider educational achievement – and funding – in the context of other states.

The Kansas Legislature adopted those seven capacities as the educational goals of the state.

Special Committee on K-12 Student Success.

The 2015 interim committee has been appointed to study and is seeking input on the following topics:

The Rose Standards set by the Kansas Supreme Court as the goal Kansas schools will meet.

Although the Rose standards are much broader than what has traditionally been assessed and reported in standardized fashion, there is information available for each state and over time on three key indicators: high school completion, mastery of basic reading and math skills, and preparation for postsecondary education.

Best funding mechanism by formula or other criteria to ensure adequate Kansas tax payer dollars are invested in the classroom.

These indicators can help identify which states have the most successful "classroom" results, what funding mechanisms these states use, and how Kansas compares to these and other states.

Definition of what comprises a "suitable" education.

At a minimum, a suitable education must prepare a person for an economy in which 90% of jobs require at least high school completion; 70% of jobs will require some education beyond high school; and at least 40% of jobs will require an academic degree. These requirements are increasing.

Outcomes to ensure that students are well-prepared for their future endeavors.

The State Board of Education is currently working to define outcomes that are expected to focus on high school completion and initial success in college, as well as other factors.

Uniform accounting across all districts so best practices to achieve student success can be replicated.

School districts currently use a uniform chart of accounts set by the state and in compliance federal requirements to allow comparison of revenue and expenditures.

Section 2: Measuring "classroom" success and comparing states

Measures of Successful Students

KASB has identified 14 measures of classroom success that are available for almost all states, and over multiple years. These measures allow comparison of overall success, but because states have significantly differing student populations, they also include measures of student subgroups as well. These measures fall into two categories:

1. How successful are states in graduating students from high school; a minimum requirement for 90 percent of jobs and most postsecondary educational programs? We use six indicators:

Average Freshman Graduation Rate. A measure designed to reflect the percentage of students who complete high school within four years. It has been used for a number of years for all states, but does not include subgroups.

Average Cohort Graduation Rate. An alternative graduation rate developed in recent years by the U.S. Department of Education, and implemented in every state but one (Idaho). We include the rate for:

- All students
- Economically Disadvantaged (Low Income) Students
- Special Education Students
- Limited English Proficiency Students.

Percent of 18-24-year-olds Completing High Schools. A measure that includes persons who do not graduate "on time" but complete high school or the equivalent by age 24.

2. How successful are states in preparing students in mastery of basic skills as well as more advanced skills required for postsecondary education? We use eight indicators.

National Assessment of Educational Progress. These tests measure a small representative sample of students in math and reading at grades four and eight every other year. We include the percentage of students at two benchmark levels: "Basic and above" and "Proficient and above." NAEP defines "basic" as "partial mastery of prerequisite knowledge and skills that are fundamental for proficient work at each grade assessed." Proficient is defined as "demonstrated competency over challenging subject matter, including subject-matter knowledge, application of such knowledge to real-world situations, and analytical skills appropriate to the subject matter."

We include the percent of students at these two benchmarks for three student groups:

- o All Students.
- o Students eligible for free or reduced meals under the National Student Lunch Program (low income).
- Students NOT eligible for free or reduced price meals.

ACT and SAT Test. These two tests are used to measure college readiness, but report results in very different ways. The number of students tested in each state varies significantly. In 27 states, a majority of high school graduates take the ACT; in the balance the SAT is predominate. Within these two groups, there are major differences in participation. The percentage of students tested is a major predictor of state results. Therefore, we use the adjusted the rank of each test based on the percentage of students taking the test as the two final indicators.

- ACT. We report the percentage of students tested in the state who score at college readiness benchmark in all four subjects: English, math, reading and science. (Not used for ranking.)
- SAT. We report the average score (maximum 1600) for the state. (Not used for ranking.0

The most recent rate or score available and national rank of each of these indicators is provided in Tables 3 and 4.

Comparing States

Rather than comparing Kansas only to the national average or attempting to analyze all 50 states, KASB decided to focus on particular groups of states: those performing *better* than Kansas, and those *most like* Kansas.

Aspiration States

Because the constitutional goal is to promote educational improvement, KASB identified those states that ranked higher than Kansas on a majority (at least 8 of 14) of outcomes measures as Aspiration states. When originally calculated this summer, there were five: Massachusetts, Minnesota, New Hampshire, New Jersey and Vermont. With new data (including the 2015 NAEP results), three states have been added (Indiana, Iowa, and Nebraska), and one (Minnesota) dropped off. We provide comparison data for all seven states, but also divide them into an eastern group (Massachusetts, New Jersey and Vermont) and a Midwestern group (Indiana, Iowa, and Nebraska). The latter group tends to be more similar to Kansas.

Peer States

In addition to states that do better than Kansas, we also wanted to see how Kansas compares to states that are most like Kansas in three areas that have an impact of student achievement and operating structure. The first is *student characteristics*: percentages of students in poverty, eligible for free/reduced price meals, receiving special education services, receiving English learning services, and majority (white)/minority make-up. The second is *adult population characteristics*: median household income, poverty, and percentage of adults 25 and older with high school completion, a four year college and an advantaged degree. The third is *population distribution*: how the state's population is distributed among urban and rural areas and population density.

Using standard deviation calculations, we determined which states are "most like" Kansas on these factors in each of the three areas, as well as identifying overall peers which are the most similar states in all of these areas: The groups of peer states are as follows:

- Student Peers: Arkansas, Illinois, Michigan, Missouri, Oregon, Rhode Island, Virginia, Washington, Wisconsin.
- Adult Population Peers: Alaska, Illinois, Iowa, Michigan, Missouri, Nebraska, Oregon, Pennsylvania, South Dakota, Utah, Washington, Vermont, Wisconsin.
- Population Distribution Peers: Alaska, Idaho, Indiana, Iowa, Minnesota, New Mexico, North Dakota, Oklahoma, Missouri, South Dakota, Wisconsin.
- Overall Peers: Alaska, Idaho, Iowa, Michigan, Missouri, Nebraska, Oregon, Pennsylvania, South Dakota, Washington, Wisconsin.

Table 1 on the following page (page 5) ranks all 50 states based on the number of the 14 education outcomes for which the state has higher results than Kansas. The top seven states, which exceed Kansas in a majority the 14, are the aspiration states. Four states outperform Kansas on half of the outcomes, but perform below Kansas on seven.

Moving from left to right, the next several columns on Table 1 identify the various aspiration and peer states for Kansas. The next column shows the total revenue per pupil (from all sources) provided to K-12 school systems in each state for 2013, the most recent year available, and national rank; followed by the same amount per pupil but adjusted by a regional cost-of-living factor used by the Bureau of Economic Analysis and national rank. The next column shows whether than state spends more per pupil than Kansas, using the cost-adjusted amount.

The final three groups of columns show three important factors affecting student outcomes: childhood poverty, students eligible for free/reduced lunch (low income but not necessarily at or below the poverty line) and state per capita income.

State	Rankings Higher than	Aspiration	Overall Peer	Student Peer	Adult Population	Population Distribution	Total Rever Pupil, 20		Total Reven Pupil, Regior Adjuste	nal Cost	Spends More Per Pupil	Persons Age 18 in		Students eligible for free/reduced- price lunch		Per Capita Personal Income, 2013	
	Kansas (of 14)		1.001	- 001	Peers	Peer	Per Pupil	Rank	Per Pupil	Rank	than Kansas?	Percent	Rank	Percent	Rank	Amount	Rank
Nebraska New Hampshire Indiana Massachusetts New Jersey Vermont Iowa	12 11 10 9 9 9 8	X X X X X X X	x		x	x	\$ 12,514 \$ 15,320 \$ 11,955 \$ 17,315 \$ 20,191 \$ 18,103 \$ 12,072	20 12 25 7 2 6 23	\$ 13,904 \$ 14,453 \$ 13,137 \$ 16,182 \$ 17,711 \$ 18,103 \$ 13,413	18 14 24 9 6 4 21	Yes Yes Yes Yes Yes Yes Yes	17.1 10.9 21.9 16.2 16.5 15.2 16	35 50 23 38 37 41 39	44 27 49 37 37 39 41	32 50 24 48 48 43 39	\$46,033 \$50,156 \$38,812 \$56,923 \$55,993 \$45,783 \$45,114	17 8 38 3 4 19 22
Kansas							\$ 11,596	27	\$ 12,743	25		18.4	32	50	23	\$ 43,916	24
Maine Minnesota North Dakota Wisconsin	7 7 7 7		x	x	x	x x x	\$ 14,101 \$ 13,340 \$ 13,478 \$ 12,506	14 17 15 21	\$ 14,389 \$ 13,612 \$ 14,811 \$ 13,447	15 19 12 20	Yes Yes Yes Yes	18.2 14 12.4 18.4	34 45 49 32	45 38 31 41	31 45 49 39	\$ 41,014 \$ 47,856 \$ 57,084 \$ 43,149	29 11 2 26
Kentucky Connecticut Ohio Virginia Wyoming	6 5 5 5 5 5			x			\$ 10,533 \$ 19,519 \$ 13,467 \$ 11,846 \$ 18,498	36 3 16 26 5	\$ 11,835 \$ 18,073 \$ 14,963 \$ 11,501 \$ 19,269	30 5 11 31 2	Yes Yes Yes	25.5 14.5 22.7 15.7 13.5	11 43 19 40 48	55 37 41 40 38	14 48 39 42 45	\$ 36,239 \$ 60,847 \$ 40,865 \$ 48,773 \$ 50,924	45 1 30 10 7
Pennsylvania Montana Utah Texas Washington Colorado	4 4 4 4 4 4		x x	x	x x x		\$ 16,644 \$ 11,566 \$ 7,650 \$ 10,191 \$ 11,562 \$ 10,319	8 49 39 29 38	\$ 16,812 \$ 12,304 \$ 7,887 \$ 10,506 \$ 11,225 \$ 10,117	8 28 50 39 35 41	Yes	19.2 20.8 14.6 25 18.6 16.8	27 25 42 13 30 36	42 42 60 60 45 42	36 36 8 31 36	\$45,926 \$39,199 \$36,274 \$43,552 \$47,031 \$46,610	18 36 44 25 13 16
Missouri Illinois North Carolina Maryland Oklahoma Arkansas	3 3 3 3 3 3 3		х	x x x	x x	x x	\$ 11,179 \$ 14,200 \$ 8,670 \$ 16,072 \$ 8,751 \$ 10,573	31 13 47 10 46 35	\$ 12,561 \$ 14,059 \$ 9,424 \$ 14,479 \$ 9,723 \$ 12,015	27 16 46 13 44 29	Yes	22.2 20.6 25.1 13.9 23.8 28.3	21 26 12 46 15 4	46 51 54 43 62 61	29 22 16 33 4 5	\$ 39,897 \$ 46,780 \$ 38,457 \$ 54,259 \$ 41,586 \$ 36,086	33 15 39 5 28 46
Tennessee Idaho South Dakota Florida Oregon Hawaii	2 2 2 2 2 2 2		x x x	x	x x	x x	\$ 8,953 \$ 7,408 \$ 10,087 \$ 9,207 \$ 10,677 \$ 12,621	45 50 40 43 34 18	\$ 9,838 \$ 7,966 \$ 11,463 \$ 9,300 \$ 10,785 \$ 10,880	42 49 32 47 38 37		26.5 19.2 18.6 24.8 21.6 14.4	9 27 30 14 24 44	59 48 40 59 54 51	10 27 42 10 16 22	\$ 39,324 \$ 35,382 \$ 45,558 \$ 41,692 \$ 40,233 \$ 45,652	34 49 21 27 32 20
Rhode Island New York West Virginia Michigan Georgia	1 1 1 1		x	x x	x		\$ 16,580 \$ 22,587 \$ 12,309 \$ 12,584 \$ 10,370	9 1 22 19 37	\$ 16,918 \$ 19,641 \$ 13,988 \$ 13,387 \$ 11,272	7 1 17 22 34	Yes Yes Yes Yes	22 22.9 26.3 23.7 26.7	22 18 10 16 7	46 48 52 48 60	29 27 20 27 8	\$ 47,012 \$ 54,063 \$ 35,613 \$ 39,215 \$ 38,179	14 6 47 35 40
Delaware California Arizona South Carolina Alabama	0 0 0 0						\$ 15,837 \$ 10,702 \$ 8,599 \$ 11,412 \$ 9,607	11 33 48 30 41	\$ 15,680 \$ 9,555 \$ 8,865 \$ 12,680 \$ 10,917	10 45 48 26 36	Yes	19.1 23.5 26.6 27.3 27.4	29 17 8 6 5	52 56 52 58 58	20 13 20 12 12	\$45,092 \$47,401 \$36,823 \$35,453 \$36,501	23 12 41 48 42
Mississippi Alaska New Mexico Louisiana Nevada	0 0 0 0		x		x	x x	\$ 8,995 \$ 19,415 \$ 10,753 \$ 12,045 \$ 9,566	44 4 32 24 42	\$ 10,339 \$ 18,316 \$ 11,319 \$ 13,236 \$ 9,761	40 3 33 23 43	Yes Yes	34 13.6 30.1 28.4 22.7	1 47 2 3 19	72 40 68 66 52	1 42 2 3 20	\$ 34,478 \$ 50,032 \$ 36,284 \$ 40,689 \$ 38,920	50 9 43 31 37

Table 1: States ranked by education outcomes compared to Kansas

Table 2 on the following page (page 7) shows the same information, but ranks the states by the average of their ranking on each of the 14 outcomes. This table shows not how state compare to Kansas (higher or lower on each outcome), but how they compare to all other states.

Table 3 and 4, which follow on pages 8 and 9, show the 14 indicators used in this report, with each state's performance and ranking on each measure.

Table 2: States ranked by average outcomes rank

	Average Outcomes	Aspiration	Overall Peer	Student Peer	Adult Population	Population Distribution	Total Reven Pupil, 20		Total Reven Pupil, Regior Adjuste	nal Cost	Spends More Per Pupil	Persons under Age 18 in Poverty		for free/re	Students eligible for free/reduced- price lunch		Per Capita Personal Income, 2013	
	Rank			1.001	Peer	Peer	Per Pupil	Rank	Per Pupil	Rank	than Kansas?	Percent	Rank	Percent	Rank	Amount	Rank	
New Hampshire Massachusetts Nebraska New Jersey Vermont	1 2 3 4 5	X X X X X	x	I	x x		\$ 15,320 \$ 17,315 \$ 12,514 \$ 20,191 \$ 18,103	12 7 20 2 6	\$ 14,453 \$ 16,182 \$ 13,904 \$ 17,711 \$ 18,103	14 9 18 6 4	Yes Yes Yes Yes Yes	10.9 16.2 17.1 16.5 15.2	50 38 35 37 41	27 37 44 37 39	50 48 32 48 43	\$ 50,156 \$ 56,923 \$ 46,033 \$ 55,993 \$ 45,783	8 3 17 4 19	
Indiana Iowa	6 7	x x	x		x	x x	\$ 11,955 \$ 12,072	25 23	\$ 13,137 \$ 13,413	24 21	Yes Yes	21.9 16	23 39	49 41	24 39	\$ 38,812 \$ 45,114	38 22	
Kansas	8						\$ 11,596	27	\$ 12,743	25		18.4	32	50	23	\$ 43,916	24	
Maine Wisconsin	9 10		x	x	x	x	\$ 14,101 \$ 12,506	14 21	\$ 14,389 \$ 13,447	15 20	Yes Yes	18.2 18.4	34 32	45 41	31 39	\$ 41,014 \$ 43,149	29 26	
North Dakota Pennsylvania Kentucky Minnesota Missouri	11 12 13 14 14		x x	x	x x	x x x	\$ 13,478 \$ 16,644 \$ 10,533 \$ 13,340 \$ 11,179	15 8 36 17 31	\$ 14,811 \$ 16,812 \$ 11,835 \$ 13,612 \$ 12,561	12 8 30 19 27	Yes Yes Yes	12.4 19.2 25.5 14 22.2	49 27 11 45 21	31 42 55 38 46	49 36 14 45 29	\$ 57,084 \$ 45,926 \$ 36,239 \$ 47,856 \$ 39,897	2 18 45 11 33	
Connecticut Ohio Virginia Montana Utah	16 17 17 19 20			x	x		\$ 19,519 \$ 13,467 \$ 11,846 \$ 11,566 \$ 7,650	3 16 26 28 49	\$ 18,073 \$ 14,963 \$ 11,501 \$ 12,304 \$ 7,887	5 11 31 28 50	Yes Yes	14.5 22.7 15.7 20.8 14.6	43 19 40 25 42	37 41 40 42 60	48 39 42 36 8	\$ 60,847 \$ 40,865 \$ 48,773 \$ 39,199 \$ 36,274	1 30 10 36 44	
Tennessee Wyoming Texas Illinois Idaho	21 21 23 24 25		x	x	x	x	\$ 8,953 \$ 18,498 \$ 10,191 \$ 14,200 \$ 7,408	45 5 39 13 50	\$ 9,838 \$ 19,269 \$ 10,506 \$ 14,059 \$ 7,966	42 2 39 16 49	Yes	26.5 13.5 25 20.6 19.2	9 48 13 26 27	59 38 60 51 48	10 45 8 22 27	\$ 39,324 \$ 50,924 \$ 43,552 \$ 46,780 \$ 35,382	34 7 25 15 49	
North Carolina South Dakota Rhode Island Maryland Oklahoma	26 27 28 29 30		x	x	x	x x	\$ 8,670 \$ 10,087 \$ 16,580 \$ 16,072 \$ 8,751	47 40 9 10 46	\$ 9,424 \$ 11,463 \$ 16,918 \$ 14,479 \$ 9,723	46 32 7 13 44	Yes Yes	25.1 18.6 22 13.9 23.8	12 30 22 46 15	54 40 46 43 62	16 42 29 33 4	\$ 38,457 \$ 45,558 \$ 47,012 \$ 54,259 \$ 41,586	39 21 14 5 28	
Washington Colorado Arkansas Delaware Florida	31 32 33 34 35		x	x x	x		\$ 11,562 \$ 10,319 \$ 10,573 \$ 15,837 \$ 9,207	29 38 35 11 43	\$ 11,225 \$ 10,117 \$ 12,015 \$ 15,680 \$ 9,300	35 41 29 10 47	Yes	18.6 16.8 28.3 19.1 24.8	30 36 4 29 14	45 42 61 52 59	31 36 5 20 10	\$ 47,031 \$ 46,610 \$ 36,086 \$ 45,092 \$ 41,692	13 16 46 23 27	
New York Oregon West Virginia Hawaii Michigan	36 37 38 39 40		x x	x x	x x		\$ 22,587 \$ 10,677 \$ 12,309 \$ 12,621 \$ 12,584	1 34 22 18 19	\$ 19,641 \$ 10,785 \$ 13,988 \$ 10,880 \$ 13,387	1 38 17 37 22	Yes Yes Yes	22.9 21.6 26.3 14.4 23.7	18 24 10 44 16	48 54 52 51 48	27 16 20 22 27	\$ 54,063 \$ 40,233 \$ 35,613 \$ 45,652 \$ 39,215	6 32 47 20 35	
California Arizona South Carolina Georgia Alabama	41 42 43 44 45						\$ 10,702 \$ 8,599 \$ 11,412 \$ 10,370 \$ 9,607	33 48 30 37 41	\$ 9,555 \$ 8,865 \$ 12,680 \$ 11,272 \$ 10,917	45 48 26 34 36		23.5 26.6 27.3 26.7 27.4	17 8 6 7 5	56 52 58 60 58	13 20 12 8 12	\$ 47,401 \$ 36,823 \$ 35,453 \$ 38,179 \$ 36,501	12 41 48 40 42	
Mississippi Alaska New Mexico Louisiana Nevada	46 47 48 49 50		x		x	X X	\$ 8,995 \$ 19,415 \$ 10,753 \$ 12,045 \$ 9,566	44 4 32 24 42	\$ 10,339 \$ 18,316 \$ 11,319 \$ 13,236 \$ 9,761	40 3 33 23 43	Yes Yes	34 13.6 30.1 28.4 22.7	1 47 2 3 19	72 40 68 66 52	1 42 2 3 20	\$ 34,478 \$ 50,032 \$ 36,284 \$ 40,689 \$ 38,920	50 9 43 31 37	

Table 3: Outcomes: Graduation Rate and High School Completion

Geographic area	Average Freshman Gra						ort Graduation Ra				2013 Percent of Population 18-24 year ok		
Geographic area	All Stude			udents	Economically D		Limited Englis		Students with		High school completers		
Inited Otates	Rate	Rank	Rate	Rank	Rate	Rank	Rate	Rank	Rate	Rank	Rate	Rank	
United States	81				73		61		62		85		
Aspiration Averages													
Aspiration	87.4		87.4		78.0		68.7		70.9		88.7		
Aspiration East	86.8		86.8		75.5		66.8		70.8		89.8		
Aspiration MW	88.3		88.3		81.3		71.3		71.0		87.3		
opilation with	00.0		00.0		01.0		1.0		,		01.0		
Kansas	86	10	86	13	77	13	75	5	78	3	87	16	
						10		•		v			
Peer Averages													
Overall Peers	81.5		81.5		70.8		59.8		61.0		86.7		
Student Peers	80.9		80.9		71.1		62.9		61.0		87.0		
opulation Peers	81.9		81.9		71.4		59.5		61.5		86.9		
op. Dis. Peers	82.9		82.9		72.6		63.3		65.3		85.5		
op. = 10. 1 0010			00										
Nabama	80	31	80	32	72	30	44	44	77	5	82	43	
Naska	72	46	72	45	60	49	40	46	43	44	83	37	
vizona	75	44	75	43	69	34	20	49	63	24	82	43	
rkansas	85	17	85	19	80	7	81	2	80	1	86	22	
alifornia	80	31	80	30	75	20	63	25	62	27	86	22	
			l			_*			~		~		
Colorado	77	37	77	38	64	47	58	33	54	37	84	35	
Connecticut	86	10	86	15	72	28	64	20	65	23	87	16	
Delaware	80	31	80	30	74	22	71	10	60	30	85	32	
lorida	76	41	76	41	67	38	58	34	52	39	83	37	
Seorgia	70	46	72	41	64	30 45	44	34 45	35	39 47	82	43	
~~·	'*	70	[']	-10	~	-7	1 17	~~			02		
ławaii	82	26	82	27	78	9	57	35	61	28	92	1	
Jaho		20	02	21	'*	0		~	VI VI	20	86	22	
linois	83	23	83	23	73	26	64	23	70	13	86	22	
												37	
ndiana	87	7	87	8	83	3	78	3	69	16	83		
swa	90	1	90	1	80	6	76	4	73	10	89	7	
Kansas	86	10	86	13	77	13	75	5	78	3	87	16	
Centucky	86	10	86	12	85	1	64	20	52	40	85	32	
ouisiana	74	45	74	44	68	36	48	43	37	46	79	50	
laine	86	10	86	10		12	73	6	70	14	90	4	
Maryland	85	17	85	17	76	17	57	35	60	30	88	11	
												••	
Massachusetts	85	17	85	17	74	25	64	24	68	20	89	7	
Vichigan	77	37	77	36	64	44	65	18	54	38	86	22	
Vinnesota	80	31	80	33	64	45	59	31	58	35	86	22	
Aississippi	76	41	76	42	70	32	57	35	22	49	81	48	
Aissouri	86	10	86	13	78	10	69	13	73	-9	88	11	
41550011		10		15	10	10	05	15	15	5			
Montana	84	21	84	22	74	21	57	35	76	6	82	43	
Vebraska	88	2	88	2	81	4	60	29	71	11	90	4	
Vevada	71	48	71	47	64	42	24	48	26	48	80	49	
lew Hampshire	87	40 7	87	7	76	18	70	40 12	71	-+0	91	49	
lew Jersey	88	2	88	5	77	10	70	11	76	7	88	11	
ow J91999	00	4	00	5	''				·°	'	[∞]		
lew Mexico	70	49	70	48	65	41	65	18	60	29	82	43	
lew York	77	37	77	39	68	37	39	47	47	42	87	45 16	
forth Carolina	82	26	82	26	76	16	49	42	62	42	84	35	
lorth Dakota	88	20	88	5	70	29	61	28	70	14	88	11	
ionn Dakota Nhio													
AIIQ	82	26	82	28	70	33	67	16	69	17	86	22	
Xiahoma	85	17	85	20	80	8	64	20	78	2	83	37	
	69	50	69	20 49	60	o 48	49	20 41	37	45	86	22	
Pregon													
ennsylvania	86	10	86	15	76	15	67	16	75	8	88	11	
hode Island	80	31	80	34	69	35	73	6	59	33	90	4	
outh Carolina	78	36	78	35	70	31	69	13	43	43	83	37	
outh Dakota	83	23		25	67	28	59	32	60	20		22	
			83			38				30	86		
ennessee	86	10	86	11	81	5	73	6	67	22	87	16	
exas	88	2	88	3	85	2	71	9	78	3	83	37	
Itah	83	23	83	24	73	27	60	29	67	21	87	16	
ermont	87	7	87	9	75	19	63	26	68	19	91	2	
			I	. .								_	
firginia	84	21	84	21	74	23	52	39	52	41	89	7	
Vashington	76	41	76	40	65	40	51	40	55	36	85	32	
Vest Virginia	81	29	81	29	74	24	83	1	62	26	86	22	
Visconsin	88	2	88	3	77	13	62	27	69	18	87	16	
	77	37	77	36	64	42	68	15	59	33	89	7	

Table 4: Outcomes: Basic Skills, Preparation for College

Geographic area			Assessment of Education Free/Reduced		onal Progress, Combine Free/Reduced				Free/Reduced Meal		Free/Reduced		- n	2015 ACT Test ercent Meeting		2015 SAT Test			
		All Students At Basic		Meal Eligible Students At Basic		Meal Not Eligible At Basic		All Students at Proficient		Eligible Students At Proficient		Meal Not Eligible At Proficient		marks, Percent	Tested,	Mean Score, Percen and Adjusted R			
	Rate	Rank	Rate	Rank	Rate	Rank	Rate	Rank	Rate	Rank	Rate	Rank	Rate	Adjusted Rank Percent	Rank	Score	Percent	Rank	
United States	74		63		78		35		21		40		28	Tested 59			Tested		
														•••					
Aspiration Averages																			
Aspiration	81.1		68.3		89.6		43.7		25.9		55.4		40.3	43.6		1,596.4	53.4		
Aspiration East	82.5		69.0		90.3		46.3		26.8		57.5		46.5	27.3		1,548.0	74.0		
Aspiration MW	79.3		67.3		88.7		40.3		24.7		52.7		32.0	65.3		1,661.0	26.0		
Kansas	76	20	65	17	88	10	36	22	22	18	51	20	32	74	12	1748	5	16	
Peer Averages																			
Overall Peers	75.6		62.8		86.7		36.9		21.7		50.1		32.5	58.8		1635.6	32.5		
Student Peers	74.6		62.4		86.7		36.0		20.9		50.3		31.9	61.7		1652.6	30.9		
Population Peers	75.9		62.8		86.9		37.4		21.6		50.5		31.5	64.2		1666.4	26.2		
Pop. Dis. Peers	75.5		63.9		86.2		36.1		22.0		48.3		30.5	67.6		1661.8	24.0		
Nabama	67	47	56	49	82	44	24	49	14	51	38	51	16	100	37	1616	7	48	
Alaska	70	42	56	49	84	40	32	38	18	42	46	37	28	39	47	1494	54	43	
Arizona	72	37	62	32	86	26	34	33	22	18	51	20	22	56	49	1552	36	44	
Arkansas	70	42	62	32	84	40	29	44	20	34	44	41	21	93	29	1688	4	39	
California	66	48	56	49	83	42	28	45	16	48	47	36	37	30	33	1492	60	38	
Colorado	76	20	62	32	88	10	39	15	21	30	54	8	26	100	8	1736	14	11	
Connecticut	77	16	59	41	88	10	41	7	18	42	54	8	50	32	2	1514	88	2	
Delaware	74	29	62	32	81	46	34	33	20	34	43	43	42	21	26	1368	100	29	
lorida	75	25	68	6	86	26	34	33	24	10	51	20	21	79	39	1434	72	42	
Georgia	72	37	63	28	88	10	32	38	20	34	52	15	26	58	40	1450	77	30	
lawaii	70	42	59	41	82	44	31	42	20	34	43	43	15	93	42	1472	63	40	
daho	76	20	66	11	86	26	36	22	24	10	48	31	37	42	24	1372	100	26	
llinois	74	29	62	32	88	10	35	28	20	34	52	15	26	100	8	1802	5	3	
ndiana	80	4	71	1	89	5	42	6	28	2	55	7	34	41	34	1473	71	27	
owa	78	12	65	17	87	21	39	15	23	15	49	27	33	67	14	1755	3	17	
Kansas	76	20	65	17	88	10	36	22	22	18	51	20	32	74	12	1748	5	16	
Kentucky	76	20	68	6	88	10	36	22	25	7	52	15	21	100	25	1749	5	15	
Louisiana	66	48	58	44	81	46	25	48	17	46	40	47	16	100	37	1675	5	41	
Maine Maryland	78 74	12 29	68 58	6 44	86 86	26 26	37 37	20 20	24 18	10 42	48 52	31 15	47	10 25	20 31	1392 1462	96 79	24 21	
-																			
Massachusetts	84	2	71 57	1	94 83	1 42	50 32	1	30	1 48	65	1 43	51 22	28	3	1552 1788	84	1	
Michigan Minnesota	80	40 4	65	48 17	90	42	32 45	38 3	16 26	48 5	43 57	43 3	39	100 78	22 1	178	4	5 7	
Mississippi	65	50	58	44	86	26	24	49	17	46	44	41	13	100	43	1713	3	31	
Missouri	75	25	64	22	86	26	35	28	22	18	49	27	30	77	17	1777	4	10	
																	10		
Montana Nebraska	79 80	10 4	68 66	6 11	88 90	10 2	38 40	18 10	25 23	7 15	49 54	27 8	24 29	100 88	15 10	1655 1755	18 4	33 14	
Vevada	00 71	4 40	59	41	80	49	28	45	18	42	54 42	46	29	00 40	50	1458	4 54	47	
New Hampshire	85	40 1	71	1	90	2	47	2	27	42	42 54	-+0	49	23	- 30 - 4	1566	70	4	
New Jersey	80	4	64	22	89	5	44	4	22	18	57	3	42	29	19	1520	79	6	
New Mexico	63	51	58	44	79	50	23	51	16	48	39	50	20	71	45	1623	12	46	
New York	72	37	63	28	85	39	34	33	22	18	48	31	46	28	6	1469	76	22	
North Carolina	75	25	65	17	89	5	36	22	23	15	56	5	18	100	35	1478	64	37	
North Dakota	80	4	66	11	87	21	39	15	22	18	46	37	24	100	15	1791	2	8	
Ohio	Π	16	65	17	89	5	38	18	22	18	54	8	33	73	11	1657	15	36	
Oklahoma	74	29	67	10	86	26	30	43	20	34	45	39	22	80	36	1693	5	35	
Oregon	74	29	66	11	87	21	35	28	24	10	51	20	31	38	41	1546	48	34	
Pennsylvania	77	16	62	32	88	10	40	10	22	18	56	5	40	22	30	1485	71	23	
Rhode Island	75	25	62	32	87	21	36	22	20	34	50	25	42	19	27	1472	73	25	
South Carolina	70	42	60	40	86	26	32	38	19	41	48	31	23	62	44	1442	65	45	
South Dakota	π	16	64	22	86	26	36	22	22	18	45	39	33	76	7	1753	3	18	
Tennessee	73	36	63	28	86	26	34	33	22	18	50	25	20	100	28	1723	8	19	
Texas	74	29	66	11	86	26	35	28	22	18	51	20	27	41	48	1410	62	49	
Jtah	79	10	66	11	86	26	40	10	25	7	48	31	23	100	18	1708	5	28	
/ermont	81	3	70	4	88	10	44	4	28	2	54	8	44	29	13	1554	63	13	
/irginia	78	12	64	22	88	10	41	7	21	30	54	8	41	30	21	1533	73	9	
Vashington	76	20	64	22	89	5	41	ż	24	10	58	2	39	25	31	1496	63	32	
West Virginia	69	46	64	22	81	46	28	45	22	18	40	47	21	66	46	1501	15	50	
Wisconsin	78	12	61	39	88	10	40	10	21	30	52	15	35	73	5	1771	4	12	
Wyoming	80	4	70	4	87	21	40	10	26	5	49	27	22	100	22	1737	3	20	

Section 3: Outcomes, Expectations and Funding

Current outcomes and funding for Kansas and other states

Here are the important facts from the previous four table:

Peer States:

- 1. Kansas ranks higher in outcomes than nine of the 11 *overall peer states*; the two ranking higher provide more funding. Four of the nine ranking lower spend more than Kansas; five spend less.
- 2. Kansas ranks higher in outcomes than any of the nine *student peer states*. Four of the nine spend more than Kansas; the other five spend less. **Kansas has better classroom outcomes than the states with the most similar student population**.
- 3. Kansas ranks higher in outcomes than 10 of the 13 *adult population peers*. The three ranking higher than Kansas provide more funding. Five of the ten ranking below Kansas spend more; five spend less.
- 4. Kansas ranks higher in outcomes than 9 of the 11 *population distribution peers*. The two ranking higher than Kansas provide more funding. Four of the nine ranking below Kansas spend more; five spend less.
- 5. Many states that spend more than Kansas have lower outcomes; therefore, it clear that higher funding per pupil does not by itself guarantee better outcomes. But more lower-spending states have lower spending.
- The highest achieving states and all states that exceed Kansas in classroom outcomes spend more than Kansas. Kansas is both a higher achieving state and a highly efficient state based on results for dollars spent, especially compared to similar states.

Aspiration States:

- 1. Every *aspiration state* (higher overall achievement than Kansas) provides more total revenue per pupil than Kansas.
- 2. The highest achieving states also tend to have lower rates of childhood poverty and free/reduced lunch participation. This is certainly a factor in their higher outcomes. High education outcomes have a strong positive correlation with low poverty and high income levels.
- At the same time, low poverty and high income have a strong positive correlation with high education outcomes

 and high educational outcomes have a correlation with higher funding levels. In other words, prosperous
 states likely have high education outcomes I n part because they are prosperous but they are also
 prosperous because they have high educational outcomes.

We often hear the phrase: money matters in school funding for achievement, but how you spend the money is more important than the amount you spend. This data indicates the amount *and* how it is spent are *both important*. States must spend *enough*, and spend it *correctly*. Kansas total funding is at or below average; Kansas poverty/low income rates are around or slightly below average; and Kansas per capita income is about average. Yet Kansas achievement is among the top states in the nation. Clearly, Kansas schools are either spending less money to get the same or better results than higher spending states, or spending the same amount to get better results than similar states – the very definition of efficiency.

Kansas funding and outcomes: relationship over time

Ten years ago, the Kansas Legislative Post Audit Division was commissioned to do a cost study for public education. Part of the study looked at educational outcomes, and found a strong positive correlation between increased funding of Kansas schools and educational outcomes on state tests. There is no more reason to doubt the accuracy of that finding than other Post Audit findings. Similarly, when LPA school efficiency audit finds that a school district is spending more than other comparable districts in a certain area, that fact is not really under dispute.

The debate is over what conclusions to draw from those facts. It is certainly possible to believe there are other reasons for higher achievement than higher spending; just as it's possible for a local school board to believe there are reasons to

justify higher-than-average spending in certain budget areas to meet specific community needs and values. We don't think LPA should be considered wrong when it suggests more money is needed, but is always right when it suggests money could be saved.

KASB members tend to believe the LPA cost study's conclusions about funding and outcomes because it confirms their own experiences in "maintaining, developing and operating" local public schools. When schools receive a "real" increase in funding (more than inflation or other basic operating costs) it allows the following:

- 1. Hire more teachers and instructional staff to add or enhance programs for specific groups of students to either "catch up" or "go faster and farther."
- 2. Add new student and family services such as transportation, health, security and technology.
- 3. Improve instruction through better teacher training and techniques, more effective curriculum standards and support materials, and more intensive supervision and evaluation of teachers and students.
- 4. Improve the physical school facility for safety, educational effectiveness and operational efficiency, and
- 5. Keep salaries and benefits competitive.

When school funding has increased in real terms, Kansas schools have done all of these things. When funding was reduced or did not equal basic inflationary costs, schools were not able to do these things, or had to begin undoing them. KASB has prepared a new report on Kansas school employment patterns, which use the "categories" of employees presented to the K-12 Commission in November. It shows virtually all increases in school staffing have been in the "classroom" areas of instruction, instructional support and student support. The other major areas of school district spending increases have been capital costs for bond issues approved by voters, capital outlay and state pension contributions.

According to the Kansas State Department of Education, total expenditures per pupil in Kansas increased from \$7,767 in 2000 to \$12,662 in 2009, the high mark before the Great Recession – an increase of 63% or 7% per year, compared to an average inflation rate of 2.7%. From 2009 to 2015, per pupil expenditures rose to \$13,124, or 3.7% (0.06% average per year, compared to inflation averaging 1.7% per year).

The K-12 Committee received a report in November that State Reading and Math assessment scores increased from 50% meeting the minimum proficiency standard in 2003 to 73.1% in reading and 68.1% in math in 2005. After some changes were made in the test, from 2006 to 2011 performance rose from 78% to 87.5% in reading and 68.1% to 84.6% in math. Between 2011 and 2013, performance dropped to 84.7% in reading and 78.3% in math in the last year the test was given. (A new test adopted in 2015 cannot be compared to the previous instrument.)

Likewise a KASB report issued last month noted that combined Kansas performance on the National Assessment of Education Progress reading and math tests improved from 1998 and 2000 to 2007, was basically level from 2007 to 2011, and declined from 2011 to 2015.

Finally, Kansas average Freshman Graduate rate for all students increased from 77% in 2003 to 89% in 2012, but dropped to 85.7% in 2013, the most recent year available.

Obviously, the performance indicators have not moved in lock-step. But it is clear that when Kansas school funding was consistently rising in real terms, student achievement generally improved, even for a few years after funding patterns changed. In recent years, when funding has been much more limited, outcomes leveled off and even declined.

Long-term Education Progress

It is easy to criticize the pace of educational improvement or current status of results. For example, we often hear disappointment or criticism that "only" 32% of Kansas students tested scored "college ready" on all four ACT benchmarks. However, the national average is just 28%. Kansas has the same average as the Midwest Aspirational states. In 2006, the Kansas percentage was 25%.

More importantly, only about 30% of adults nationally age 25-29 have a bachelor's degree. In 1974, it was just 20% - it took 40 years to increase the national average of young adult with a four-year degree by ten percentage points – and that was a 50% increase!

In other words, a Kansas increase from 25% to 32% on ACT "all four" benchmarks sounds low and slow, but in context, it represents significant improvement. KASB believes closer focus on college and career readiness, combined with appropriate resources, is likely to further improve that mark.

The same is true for other educational measure. High school graduates rates are at an all-time high. More people have postsecondary credentials than ever more in history. The long-term National Assessment of Educational Process, which goes back to the 1970's, has shown gradual improvement for all student groups.

Current education levels are low compared to where we aspire to be – not to where we have been in the past or where most other states are now.

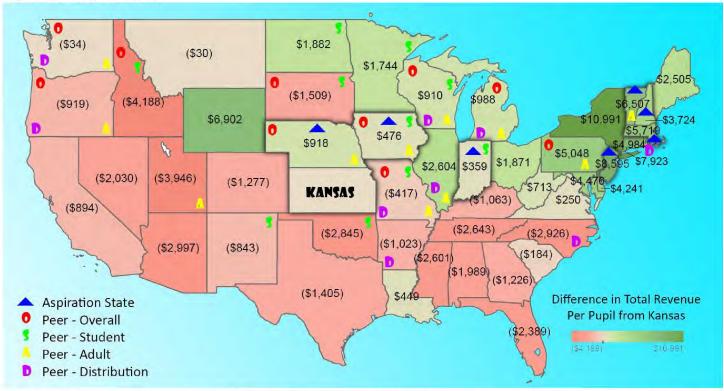


Figure 1: Map of States

Figure one shows the amount in Total Revenue Per Pupil each state differs from Kansas, along with an indication of whether each state belongs to the Aspiration, Overall Peer, Student Peer, Adult Peer, and/or Distribution Peer groups.

Section 4: Opportunities for Efficiencies

Review of other states

KASB used data from the publication "Public Education Finances 2013" from the U.S. Census Bureau and National Center for Education Statistics to examine how Kansas compares to other states in various aspects of school finance, and implications for efficiencies.

Table 5. School District Revenue Sources (Page 14)

Kansas provides less total funding than states with higher performance. In 2013, the most recent year available for all states, Kansas provided total revenue per pupil of \$11,596, which was nearly \$3,000 less than the average of all aspiration states that have better outcomes and almost \$600 less than the "Midwest" aspiration states only.

Kansas provides less funding than the average of peer states. Kansas spending was also less than the average of overall peers, student peers, adult population peers and population distribution peers. Yet Kansas outperforms many peer states that spend *more* money, and underperforms *only* states that spend more money.

Kansas is unusually low in federal funding. Kansas is much lower than the national average, aspiration states and all peer groups in federal revenues, both in terms of dollars per pupil and percent of total revenue, ranking 44th and 41st. Other aspiration states also tend to rank low, probably because they tend to have fewer low income students. But Kansas also receives considerably less federal revenue than peer states that are "most like" Kansas.

Kansas is relatively high in state-appropriated aid, but that is more than offset by lower local funding. Kansas provides approximately \$1,000 more per pupil in state aid than the U.S. average, but provides almost \$1,500 less in local revenues. This reflects Kansas Legislative choices to use state revenues to reduce local property taxes for schools. The Midwest aspiration states and population distribution peers are closest to Kansas in the percent of revenue from state aid. All aspiration groups and peer groups provide a higher percentage of local revenues.

This fact is why the Kansas state general fund spends a higher share on K-12 education than most states, even though Kansas school districts are below average in *total* revenues. Other states spend less at the state level but require or provide more local revenue.

The data does not show how and to what extend state finance formula "equalize" local revenue to provide constitutionally equitable funding in the various states.

Table 5: School District Revenue Sources

					ondary reven						Percent of Revenue by	source		
Geographic area	Tota		Fede		Stat		Loc		Federal		State		Local	
	Per Pupil	Rank	Per Pupil	Rank	Per Pupil	Rank	Per Pupil	Rank	Percent of Revenue	Rank	Percent of Revenue	Rank	Percent of Revenue	Rank
United States	12,380		1,126		5,650		5,603		9.1%		45.6%		45.3%	
Aspiration Averages														
Aspiration	14,276		986		5,974		7,316		7.2%		42.6%		50.2%	
Aspiration East	16,318		880		6,200		9,238		5.4%		37.9%		56.7%	
Aspiration MW	12,234		1,093		5,749		5,393		8.9%		47.3%		43.8%	
•		07				40						45		
Kansas	11,596	27	861	44	6,537	19	4,198	31	7.4%	41	56.4%	15	36.2%	33
Peer Averages														
Overall Peers	12,423		1,198		6,074		5,151		9.7%		48.6%		41.7%	
Student Peers	12,412		1,064		5,953		5,395		8.6%		49.0%		42.4%	
Population Peers	12,534		1,155		5,827		5,551		9.2%		46.0%		44.8%	
Pop. Dis. Peers	11,904		1,234		6,527		4,143		10.5%		54.0%		35.5%	
Alabama	9,607	41	1,090	27	5,236	34	3,281	41	11.3%	17	54.5%	17	34.2%	35
Alaska	19,415	4	2,448	1	13,025	2	3,941	33	12.6%	9	67.1%	5	20.3%	47
Arizona	8,599	48	1,251	17	3,116	50	4,232	30	14.6%	5	36.2%	45	49.2%	19
Arkansas	10,573	35	1,198	20	8,053	8	1,322	48	11.3%	18	76.2%	3	12.5%	49
California	10,702	33	1,262	15	5,660	26	3,780	34	11.8%	15	52.9%	18	35.3%	34
Colorado	10,319	38	818	48	4,340	42	5,161	20	7.9%	33	42.1%	33	50.0%	16
Connecticut	19,519	3	839	45	7,475	11	11,205	3	4.3%	50	38.3%	43	57.4%	4
Delaware	15,837	11	1,273	12	9,471	5	5,092	22	8.0%	32	59.8%	11	32.2%	40
Florida	9,207	43	1,129	24	3,528	48	4,549	27	12.3%	11	38.3%	42	49.4%	18
Georgia	10,370	37	1,073	29	4,503	40	4,794	25	10.3%	21	43.4%	31	46.2%	22
Hawaii	12,621	18	1,682	3	10,624	3	314	50	13.3%	6	84.2%	2	2.5%	51
Idaho	7,408	50	877	41	4,698	38	1,833	46	11.8%	14	63.4%	7	24.7%	46
Illinois	14,200	13	1,117	26	5,021	36	8,063	8	7.9%	35	35.4%	48	56.8%	6
Indiana	11,955	25	977	35	7,483	10	3,495	38	8.2%	31	62.6%	8	29.2%	43
lowa	12,072	23	919	38	6,243	20	4,910	24	7.6%	38	51.7%	21	40.7%	28
Kansas	11,596	27	861	44	6,537	19	4,198	31	7.4%	41	56.4%	15	36.2%	33
Kentucky	10,533	36	1,267	14	5,782	24	3,484	39	12.0%	13	54.9%	16	33.1%	38
Louisiana	12,045	24	1,832	2	5,022	35	5,192	19	15.2%	2	41.7%	34	43.1%	24
Maine	14,101	14	1,064	32	5,667	25	7,371	11	7.5%	40	40.2%	37	52.3%	13
Maryland	16,072	10	964	36	7,092	15	8,017	9	6.0%	46	44.1%	30	49.9%	17
Massachusetts	17,315	7	886	40	6,966	16	9,463	4	5.1%	49	40.2%	36	54.7%	8
Michigan	12,584	19	1,185	21	7,155	14	4,244	29	9.4%	27	56.9%	14	33.7%	37
Minnesota	13,340	17	808	49	8,464	7	4,068	32	6.1%	45	63.5%	6	30.5%	42
Mississippi	8,995	44	1,436	8	4,491	41	3,068	42	16.0%	1	49.9%	24	34.1%	36
Missouri	11,179	31	997	33	4,721	37	5,462	16	8.9%	28	42.2%	32	48.9%	20
Montana	11,566	28	1,475	6	5,521	29	4,571	26	12.8%	8	47.7%	26	39.5%	29
Nebraska	12,514	20	1,208	19	4,014	45	7,292	12	9.7%	24	32.1%	49	58.3%	3
Nevada	9,566	42	908	39	5,921	23	2,737	44	9.5%	26	61.9%	10	28.6%	44
New Hampshire	15,320	12	873	43	5,435	30	9,013	6	5.7%	47	35.5%	47	58.8%	2
New Jersey	20,191	2	837	46	7,812	9	11,541	2	4.1%	51	38.7%	40	57.2%	5
New Mexico	10,753	32	1,587	4	7,341	12	1,826	47	14.8%	4	68.3%	4	17.0%	48
New York	22,587	1	1,268	13	8,986	6	12,332	1	5.6%	48	39.8%	38	54.6%	9
North Carolina	8,670	47	1,076	28	5,375	32	2,219	45	12.4%	10	62.0%	9	25.6%	45
North Dakota	13,478	15	1,444	7	6,784	18	5,250	18	10.7%	20	50.3%	23	38.9%	30
Ohio	13,467	16	1,067	30	5,571	28	6,829	13	7.9%	34	41.4%	35	50.7%	14
Oklahoma	8,751	46	1,066	31	4,304	43	3,381	40	12.2%	12	49.2%	25	38.6%	31
Oregon	10,677	34	836	47	5,393	31	4,447	28	7.8%	36	50.5%	22	41.7%	25
Pennsylvania	16,644	8	1,262	16	6,014	22	9,368	5	7.6%	39	36.1%	46	56.3%	7
Rhode Island	16,580	9	1,418	9	6,172	21	8,990	7	8.6%	30	37.2%	44	54.2%	10
South Carolina	11,412	30	1,127	25	5,288	33	4,996	23	9.9%	23	46.3%	27	43.8%	23
South Dakota	10,087	40	1,495	5	3,131	49	5,461	17	14.8%	3	31.0%	50	54.1%	11
Tennessee	8,953	45	1,175	22	4,129	44	3,650	37	13.1%	7	46.1%	28	40.8%	27
Texas	10,191	39	1,163	23	3,928	47	5,099	21	11.4%	16	38.5%	41	50.0%	15
Utah	7,650	49	729	50	3,976	46	2,945	43	9.5%	25	52.0%	20	38.5%	32
Vermont	18,103	6	1,283	11	16,009	1	812	49	7.1%	43	88.4%	1	4.5%	50
Virginia	11,846	26	877	42	4,644	39	6,325	14	7.4%	42	39.2%	39	53.4%	12
Washington	11,562	29	992	34	6,814	17	3,756	36	8.6%	29	58.9%	12	32.5%	39
West Virginia	12,309	22	1,357	10	7,182	13	3,770	35	11.0%	19	58.3%	13	30.6%	41
Wisconsin	12,506	21	958	37	5,603	27	5,945	15	7.7%	37	44.8%	29	47.5%	21
Wyoming	18,498	5	1,240	18	9,626	4	7,632	10	6.7%	44	52.0%	19	41.3%	26

Table 6 and 7. Major School District Expenditure Categories, Amounts and Percentages (Pages 16-17)

Kansas spending is below the national average, high performing states and similar states. Kansas ranks 27th in total expenditures (which is slightly different than total revenues), at least \$1,000 per pupil below all peer and aspiration state groups except population distribution peers and Midwest aspiration states, where Kansas trails by \$500.

Kansas spends a higher share of total spending on buildings and equipment and less on general operations than most states. Kansas ranks 28th in "current "spending per pupil, which includes annual "operating costs" such as salaries, benefits, utilities, most classroom materials, food and fuel. However, Kansas ranks 42nd in the *percent* of total expenditures going to current expenditures, and ranks 9th in capital outlay (building and equipment) and 12th in debt service (payment on bonds, etc.).

Kansas school districts have little flexibility in the total amount of current spending for operating costs. Note that in Kansas, current expenditures in 2013 were almost entirely controlled by the Legislature (which set base state aid, pupil weightings, limits on local option budgets and KPERS contributions), while capital outlay and debt services was largely controlled by local voters (capital outlay levies subject to protest petition and bond issues approved by election). School districts could not "choose" to spend more on current operations, and local voters could only increase spending on capital costs, not operating expenditures. (Districts that previously qualified for capital outlay state aid received some additional flexibility in the block grants.)

It should also be noted that has high student outcomes while spending more on capital costs. This does not necessary mean these expenditures directly contributed to classroom success, but these expenditures have not resulted in lower student success.

Table 6: School District Expenditures: Major Categories

					ndary expenditure			-
Geographic area	Total Spending		Current Spendi		Capital Outlay		Debt Service, Of	
	Per Pupil	Rank	Per Pupil	Rank	Per Pupil	Rank	Per Pupil	Rank
United States	12,346		10,985		973		388	
Aspiration Averages								
Aspiration	15,008		13,819		930		259	
Aspiration East	17,273		16,287		775		211	
Aspiration MW	11,989		10,528		1,138		323	
	11,305		10,520		1,130		525	
Kansas	11,496	27	9,841	28	1,262	12	393	13
Page Augusta								
Peer Averages Overall Peers	12,516		11,125		1,018		373	
	12,371		11,125		821		406	
Student Peers Population Peers	12,571		11,211		1,077		372	
Pop. Dis. Peers	11,948		10,459		1,214		275	
Pop. Dis. Peers	11,040		10,405		1,214		215	
Alabama	10,045	41	8,921	38	864	30	260	25
Alaska	20,337	2	18,264	3	1,896	3	177	39
Arizona	8,065	49	7,260	48	593	41	213	31
Arkansas	10,862	33	9,465	33	1,118	16	279	22
California	10,763	36	9,382	35	992	21	388	15
Colorado	10,166	40	8,732	39	891	29	543	5
Connecticut	18,358	40	17,166	4	941	25	251	27
Delaware	15,752	10	14,235	10	1,331	10	186	38
Florida	9,420	42	8,636	40	527	44	257	30 26
Georgia	10,285	38	9,179	36	970	23	136	43
	10,200	~	,,,,,,				100	-10
Hawaii	12,697	19	11,903	16	794	34	0	49
Idaho	7,232	50	6,808	49	231	50	193	37
Illinois	13,827	14	12,458	14	939	26	431	12
Indiana	10,945	32	9,632	32	860	32	453	10
lowa	12,177	23	10,366	26	1,569	5	242	29
Kansas	11,496	27	9,841	28	1,262	12	393	13
Kentucky	10,820	34	9,408	34	1,064	19	348	17
Louisiana	11,646	25	10,515	25	960	24	171	40
Maine	13,312	17	12,647	13	381	48	285	20
Maryland	15,162	11	13,855	11	1,112	18	195	36
Massachusetts	17,157	7	15,523	8	1,390	7	244	28
Michigan	12,470	20	11,157	22	697	37	616	4
Minnesota	13,430	16	11,626	18	1,267	11	536	6
Mississippi	8,863	46	8,164	46	580	42	119	45
Missouri	11,047	31	9,795	29	928	27	324	19
Montana	11,611	26	10,693	24	781	35	137	42
Nebraska	12,844	18	11,585	19	983	22	275	23
Nevada	9,391	43	8,389	43	515	45	488	8
New Hampshire	14,434	13	13,846	12	387	47	202	34
New Jersey	19,626	3	18,655	2	699	36	272	24
New Martin		05						95
New Mexico	10,791	35	9,021	37	1,571	4	200	35
New York	22,902	1	20,939	1	1,514	6	449	11
North Carolina	8,879	45	8,434	42	445	46	0	49
North Dakota	14,450	12	12,022	15	2,223	2	204	32
Ohio	13,597	15	11,881	17	1,238	14	478	9
Oklahoma	8,604	47	7,709	47	830	33	65	47
Oregon	11,092	30	9,854	27	609	39	629	3
Pennsylvania	16,584	8	15,010	9	924	28	649	2
Rhode Island	16,190	9	15,600	7	257	49	333	18
South Carolina	11,364	29	9,667	31	1,182	15	516	7
South Dakata	40.007	20	0.507	44	4 070	a		30
South Dakota	10,207	39 44	8,587 8,284	41 45	1,378	8	241	30 41
Tennessee	9,010	44 37		45 44	569	43 17	158	
Texas Utah	10,313 8,146	37 48	8,364 6,701	44 50	1,117 1,242	17	832 203	1 33
Vermont	17,875	48 6	17,126	5	624	38	203	33 44
vonnont	11,010	v	17,120	5	024	50	120	
Virginia	12,170	24	11,025	23	861	31	283	21
Washington	11,474	28	9,731	30	1,373	9	370	16
West Virginia	12,350	21	11,276	20	1,008	20	65	46
Wisconsin	12,209	22	11,213	21	604	40	392	14
Wyoming	18,150	5	15,790	6	2,337	1	23	48

Table 7: School District Expenditures: Major Categories by Percentage

	Г	<u> </u>	Percent of Total Expenditures			
Geographic area	Current Spend	ing	Capital Outla		Debt Service, O	ther
	As % of Total	Rank	As % of Total	Rank	As % of Total	Rank
United States	89.0%		7.9%		3.1%	
Aspiration Averages						
Aspiration	91.5%		6.6%		1.9%	
Aspiration East	94.3%		4.5%		1.2%	
Aspiration MW	87.8%		9.5%		2.8%	
Kansas	85.6%	42	11.0%	9	3.4%	12
Beer Average						
Peer Averages Overall Peers	88.9%		8.0%		3.1%	
Student Peers	89.8%		6.9%		3.3%	
Population Peers	88.2%		8.8%		3.0%	
Pop. Dis. Peers	87.7%		9.9%		2.4%	
· · · · · ·						
Alabama	88.8%	32	8.6%	21	2.6%	21
Alaska	89.8%	26	9.3%	17	0.9%	44
Arizona	90.0%	25	7.4%	29	2.6%	20
Arkansas	87.1%	37	10.3%	12	2.6%	22
California	87.2%	36	9.2%	18	3.6%	10
Colorado	85.9%	41	8.8%	20	5.3%	3
Connecticut	93.5%	9	5.1%	43	1.4%	38
Delaware	90.4%	21	8.4%	22	1.2%	43
Florida	91.7%	14	5.6%	38	2.7%	18
Georgia	89.2%	30	9.4%	15	1.3%	40
		_				
Hawaii	93.7%	8	6.3%	37	0.0%	49
Idaho	94.1%	7	3.2%	48	2.7%	19
Illinois Indiana	90.1%	24 34	6.8%	32 27	3.1% 4.1%	16 7
lowa	88.0% 85.1%	43	7.9% 12.9%	6	2.0%	29
lowa	65.1%	~	12.570	v	2.0%	25
Kansas	85.6%	42	11.0%	9	3.4%	12
Kentucky	86.9%	39	9.8%	13	3.2%	14
Louisiana	90.3%	22	8.2%	24	1.5%	33
Maine	95.0%	5	2.9%	49	2.1%	27
Maryland	91.4%	16	7.3%	30	1.3%	41
Massachusetts	90.5%	20	8.1%	26	1.4%	34
Michigan	89.5%	28	5.6%	39	4.9%	5
Minnesota	86.6%	40	9.4%	16	4.0%	8
Mississippi	92.1%	10	6.5%	35	1.3%	39
Missouri	88.7%	33	8.4%	23	2.9%	17
Montana	92.1%	11	6.7%	33	1.2%	42
Nebraska	90.2%	23	7.7%	28	2.1%	26
Nevada	89.3%	29	5.5%	42	5.2%	4
New Hampshire	95.9%	2	2.7%	50	1.4%	36
New Jersey	95.1%	4	3.6%	46	1.4%	37
New Mexico	83.69/	47	14 69/		4 00/	24
New Mexico New York	83.6% 91.4%	47 15	14.6% 6.6%	4 34	1.8% 2.0%	31 30
North Carolina	95.0%	6	5.0%	44	0.0%	50 49
North Dakota	83.2%	48	15.4%	2	1.4%	35
Ohio	87.4%	35	9.1%	19	3.5%	11
Oklahoma	89.6%	27	9.6%	14	0.8%	45
Oregon	88.8%	31	5.5%	41	5.7%	2
Pennsylvania Bhode laland	90.5%	19	5.6%	40	3.9%	9
Rhode Island	96.4% 85.1%	1	1.6%	51	2.1%	28
South Carolina	85.1%	44	10.4%	11	4.5%	6
South Dakota	84.1%	46	13.5%	5	2.4%	24
Tennessee	91.9%	12	6.3%	36	1.8%	32
Texas	81.1%	50	10.8%	10	8.1%	1
Utah	82.3%	49	15.2%	3	2.5%	23
Vermont	95.8%	3	3.5%	47	0.7%	46
Virginia	90.6%	18	7.1%	31	2.3%	25
Washington	90.0% 84.8%	45	12.0%	8	3.2%	13
West Virginia	91.3%	45	8.2%	25	0.5%	47
Wisconsin	91.8%	13	4.9%	45	3.2%	15
Wyoming	87.0%	38	12.9%	7	0.1%	48
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Table 8. Outstanding Debt and Cash and Securities on Hand at end of Year (Page 19)

Kansas ranks high in debt for buildings and equipment. As would be expected given its high spending on debt service, Kansas also ranks high (12th) in outstanding debt per pupil and 10th in debt as a percentage of annual expenditures (10th). This may reflect a higher willingness of Kansas voters to approve construction bonds, the fact that Kansas voters have few other ways to increase funding, more generous state support for construction debt, or accelerated efforts to pass bond issue before state aid was reduced.

Kansas ranks high in annual cash balances. Kansas also ranks high in cash and security on hand at the end of the year. (This differs from the "cash balances" by presumably including bond proceeds invested in securities before spending.) However, the amount per pupil and percentage of expenditure is similar to the adult population peers and virtually the same as Midwest aspiration states. In part, Kansas likely has higher cash on hand because of the schedule of bond payments and local revenues.

Table 8: Outstanding Debt and Cash and Security on Hand at end of Year

Geographic area	Outstanding Debt	Cash and Securities on hand at end of the year	Outstanding Debt	Cash and Securites
Inited States	Per Pupil Rank 8,597	Per Pupil Rank	Percent of expenditures Rank 69.6%	Percent of expenditures Rank 30.5%
med States	8,597	3,770	09.0%	30.5%
spiration Averages				
spiration	6,477	2,776	47.2%	21.2%
spiration East	5,076	1,170	29.3%	6.6%
spiration MW	8,345	4,917	71.1%	40.8%
ansas	9,488 12	4,915 13	82.5% 10	42.8% 9
eer Averages				
verall Peers	8,792	4,518	70.7%	38.5%
tudent Peers	8,753	3,881	71.8%	32.2%
opulation Peers op. Dis. Peers	8,741 7,030	4,906 4,216	69.2% 59.5%	41.0% 37.8%
labama laska	6,872 21 10,080 10	2,982 27	68.4% 16 49.6% 30	29.7% 27 NA
rizona	4,534 40	2,801 29	56.2% 24	34.7% 20
rkansas	7,671 17	2,727 30	70.6% 15	25.1% 32
alifornia	8,799 15	5,301 7	81.7% 11	49.3% 4
olorado	50 9,087 13	4,757 16	89.4% 9	46.8% 5
onnecticut	5,708 31	274 42	31.1% 40	40.8% 5 1.5% 42
elaware	4,601 38	1,042 38	29.2% 43	6.6% 40
orida	5,756 28	2,259 35	61.1% 20	24.0% 33
eorgia	2,733 46	3,421 24	26.6% 45	33.3% 22
waii	0 50		0.0% 50	NA
aho	4,795 37	2,149 37	66.3% 18	29.7% 26
nois	10,144 9	7,681 1	73.4% 14	55.6% 2
liana	11,478 8	3,866 19	104.9% 3	35.3% 19
Na	6,688 23	5,661 4	54.9% 26	46.5% 6
INSAS	9,488 12 8,112 16	<mark>4,915 13</mark> 2,455 33	82.5% 10 75.0% 13	<mark>42.8% 9</mark> 22.7% 34
entucky buisiana	8,112 16 5,717 29	4,864 15	49.1% 31	22.7% 34 41.8% 11
aine	4,588 39	1,018 39	34.5% 37	7.7% 38
aryland	4,898 36	.,	32.3% 39	NA
assachusetts	5,606 33	225 43	32.7% 38	1.3% 43
ichigan	12,995 5	5,263 8	104.2% 4	42.2% 10
innesota	13,454 4	5,210 10	100.2% 7	38.8% 14
ississippi	3,464 42	3,415 25	39.1% 35	38.5% 15
issouri	7,415 19	5,123 12	67.1% 17	46.4% 7
ontana	3,428 44	5,373 6	29.5% 42	46.3% 8
əbraska	6,867 22	5,223 9	53.5% 29	40.7% 12
evada	9,717 11	2,583 32	103.5% 6	27.5% 30
w Hampshire	4,348 41	992 40	30.1% 41	6.9% 39
ew Jersey	6,961 20	2,619 31	35.5% 36	13.3% 37
w Mexico	5,962 25	3,833 20	55.3% 25	35.5% 18
w York	12,355 6	3,766 21	53.9% 28	16.4% 36
orth Carolina	5,607 32	4.305 17	63.2% 19	NA oo mili
nth Dakota nio	3,442 43 5,814 27	4,305 17 4,874 14	23.8% 46 42.8% 34	29.8% 25 35.8% 16
lahoma	2,402 47	2,439 34	27.9% 44	28.3% 29
egon nesulvania	11,511 7 15,674 2	2,810 28 5,638 5	103.8% 5 94.5% 8	25.3% 31 34.0% 21
nnsylvania ode Island	7,628 18	5,036 5 102 45	47.1% 32	0.6% 45
uth Carolina	16,948 1	4,060 18	149.1% 1	35.7% 17
uth Dakota	5,900 26	5,970 2	57.8% 23	58.5% 1
nnessee	5,900 26 5,216 34	5,970 Z 106 44	57.8% 23	1.2%
Xas	13,876 3	5,166 11	134.5% 2	50.1% 3
ih	4,940 35	3,248 26	60.6% 21	39.9% 13
rmont	3,388 45	844 41	19.0% 47	4.7% 41
pinia	6,624 24		54.4% 27	NA
shington	9,078 14	3,736 22	79.1% 12	32.6% 23
əst Virginia	1,497 48	2,256 36	12.1% 48	18.3% 35
	5,713 30	3,609 23	46.8% 33	29.6% 28
isconsin yoming	674 49	5,718 3	3.7% 49	31.5% 24

Table 9: Federal Revenue for Public Elementary-Secondary School Systems by State

Table 9. Federal Revenue

Kansas ranks low in federal education aid. Kansas received less aid per pupil for Title I programs – the main federal education program - than any aspiration or peer groups of states. Kansas receives more per pupil for child nutrition programs than aspiration or peer groups. Kansas revenue for another major federal aid program – special education – was not provided separately.

							hrough state								deral aid	
Geographic area	Total throug		Title I		Special Edu		Child Nut		Vocationa		All Oth		Total Dir		Impact /	
	Per Pupil	Rank	Per Pupil	Rank	Per Pupil	Rank	Per Pupil	Rank	Per Pupil	Rank	Per Pupil	Rank	Per Pupil	Rank	Per Pupil	Rank
United States	1,033		297		230		285		11		209		93		29	
Aspiration Averages																
Aspiration	940		248		252		223		13		203		57		16	
Aspiration East	927		251		253		201		16		206		43		6	
Aspiration MW	958		245		251		253		10		200		76		30	
Kansas	814	43	238	38	(N)	(N)	275	20	4	48	297	9	48	36	43	13
						(-)										
Peer Averages											170					
Overall Peers	955		283		234		247		12		179		243		152	
Student Peers	978		282		238		254		14		190		86		21	
Population Peers	935		273		235		241		12		173		221		133	
Pop. Dis. Peers	960		286		232		228		14		200		274		186	
Alabama	1,063	19	348	16	241	22	349	8	15	19	110	47	28	45	5	37
Alaska	1,173	9	350	14	257	14	303	17	22	6	241	13	1,275	1	1,013	1
Arizona	1,075	18	348	15	183	45	316	11	20	11	209	19	176	8	165	7
Arkansas	1,117	16	335	17	226	31	344	9	17	14	195	24	80	23	1	43
California	1,171	10	310	25	299	1	306	15	8	40	247	12	92	20	18	21
		10	105			40				10	107	17	400			
Colorado	695 761	49 47	195 205	48 45	175 234	46 23	211 204	44 45	8 13	42 24	107	48 49	123 78	14 24	58 0	11 45
Connecticut Delaware	761	47 5	205	45 18	234	23 15	204 303	45 16	30	24	105 354	49 7	0	24 50	0	45 45
Florida	1,045	23	310	24	200	28	315	12	13	25	178	30	85	22	3	40
Georgia	1,045	25	310	24	189	42	360	4	10	38	152	36	45	40	13	27
	1,023	20	517	-1	03	74		-		50	1.72	50	~~	ΨU		-1
Hawaii	1,161	12	252	35	210	36	237	32	12	27	449	3	521	3	436	3
Idaho	832	41	204	46	192	41	265	23	11	33	160	33	46	39	20	20
Illinois	1,040	24	316	22	279	7	254	24	14	21	177	31	77	25	17	23
Indiana	961	31	245	37	247	18	274	21	7	43	187	27	17	47	5	36
lowa	881	37	189	49	242	21	234	34	11	31	205	22	38	41	1	42
Kansas	814	43	238	38	(N)	(N)	275	20	4	48	297	9	48	36	43	13
Kentucky	1,169	11	360	12	(N)	(N)	365	2	(N)	(N)	444	4	98	19	0	45
Louisiana	1,685	1	459	1	245	20	364	3	15	20	602	1	146	11	10	32
Maine	997	28	296	28	260	13	253	25	11	32	178	29	67	29	12	28
Maryland	890	36	226	39	227	30	233	35	10	36	195	25	74	27	26	16
Maaaahuaalla		20	000	40	000	~	407	40		-	450	95		20		45
Massachusetts	840	39	209	43	280	6	187	48	11	30	152	35	46	38	0	45
Michigan	1,050	22	312	23	289	3	250	28	15	18	183	28	135	12	14	26
Minnesota	746	48	200 405	47	208	37	213	41	8	41	117	45 14	62	32	24	17
Mississippi	1,347 943	3 33	405 247	3	247 199	19	446 275	1	12	28 23	238 208	20	89 54	21 34	4 28	39
Missouri	943	33	24/	36	199	40	2/5	19	13	23	200	20	34	34	20	15
Montana	1,024	27	391	7	231	24	228	36	19	13	155	34	451	4	373	4
Nebraska	1,033	25	299	27	264	10	252	26	10	37	208	21	175	9	83	9
Nevada	844	38	284	30	166	48	248	29	12	26	134	42	63	30	8	33
New Hampshire	838	40	214	41	185	43	151	49	20	10	269	11	35	42	0	45
New Jersey	822	42	208	44	263	11	218	39	6	46	127	44	16	48	16	25
New Mariae	4.470		404	4		~		50		4	450		400	-		~
New Mexico	1,179	8 6	404 392	4 6	294 265	2 9	6 280	50 18	25 6	4 47	450 299	2	408 27	5 46	211	6 18
New York North Carolina	1,241 965	30	282	31	205	32	309	14	0	49	148	8 39	111	46	11	29
North Dakota	1,059	20	410	2	220	32 8	198	47	23	49 5	140	35	386	6	222	29
Ohio	994	29	324	20	230	26	245	31	23	7	173	32	73	28		44
								•								
Oklahoma	941	34	269	33	205	39	315	13	19	12	133	43	125	13	65	10
Oregon	803	44	271	32	230	25	237	33	12	29	53	50	34	43	6	35
Pennsylvania	1,144	13	393	5	262	12	251	27	17	15	221	17	118	15	4	38
Rhode Island	1,386	2	364	10	285	4	271	22	31	1	434	5	32	44	17	22
South Carolina	1,123	15	333	19	227	29	355	5	17	16	192	26	4	49	3	41
South Dakota	949	32	362	11	220	33	213	42	10	35	144	41	545	2	444	2
Tennessee	1,127	14	308	26	229	27	349	7	20	9	221	18	47	37	7	34
Texas	1,052	21	286	20	168	47	352	6	11	34	236	16	111	17	24	19
Utah	669	50	112	50	183	44	214	40	9	39	151	38	60	33	11	30
Vermont	1,206	7	371	8	284	5	248	30	28	3	275	10		26	10	31
									~		2.0		"			÷1
Virginia	770	46	210	42	212	35	223	37	14	22	112	46	106	18	40	14
Washington	801	45	218	40	213	34	221	38	7	44	144	40	190	7	45	12
West Virginia	1,306	4	359	13	249	17	324	10	16	17	357	6	52	35	0	45
Wisconsin	895	35	266	34	207	38	213	43	6	45	203	23	63	31	17	24
Wyoming	1,078	17	369	9	251	16	201	46	21	8	237	15	162	10	160	8

Table 10, 11 and 12. Current Expenditures by Major Function and Percentages (Pages 21-23)

Kansas ranks high on the share of current operating funds spent on instruction. As noted, Kansas ranks low in share of total expenditures going to current expenditures (which are largely capped by the state). However, Kansas ranks high in the percentage of current expenditures (which allocated by local school boards) going to instruction, which is defined as state law as "in the classroom" for the "policy goal" of spending 65% of revenues on instruction.

Canadran bla and a	Europe		enditures	Instruction		Pupil Sup		Instructional	
Geographic area	Expend. Per Pupil	Per Pupil	As % of Total	Per Pupil	As % of Current	Per Pupil	As % of Current	Per Pupil	As % of Current
nited States	12,346	10,985	89.0%	6,652	60.6%	601	5.5%	502	4.6%
	,			-,					
spiration Averages									
spiration	15,008	13,819	91.5%	8,524	61.7%	986	6.7%	549	4.0%
spiration East	17,273	16,287	94.3%	10,036	61.8%	1,344	8.2%	654	4.0%
spiration MW	11,989	10,528	87.8%	6,508	61.5%	509	4.9%	409	3.9%
ansas	11,496	9,841	85.6%	6,077	61.8%	471	4.8%	377	3.8%
eer Averages									
verall Peers	12,516	11,125	88.9%	6,628	59.7%	668	5.9%	514	4.5%
tudent Peers	12,371	11,144	89.8%	6,530	58.5%	743	6.4%	549	5.1%
pulation Peers	12,660	11,211	88.2%	6,698	59.9%	660	5.7%	524	4.6%
op. Dis. Peers	11,948	10,459	87.7%	6,108	58.5%	600	5.7%	474	4.3%
abama	10,045	8,921	88.8%	5,034	56.4%	502	5.6%	400	4.5%
aska	20,337	18,264	89.8%	10,105	55.3%	1,497	8.2%	1,260	6.9%
rizona	8,065	7,260	90.0%	4,061	55.9%	567	7.8%	410	5.6%
kansas	10,862	9,465	87.1%	5,329	56.3%	484	5.1%	798	8.4%
alifornia	10,763	9,382	87.2%	5,508	58.7%	492	5.2%	515	5.5%
lorado	10,166	8,732	85.9%	5,044	57.8%	418	4.8%	472	5.4%
nnecticut	18,358	17,166	93.5%	10,742	62.6%	1,079	6.3%	511	3.0%
elaware	15,752	14,235	90.4%	8,686	61.0%	596	4.2%	258	1.8%
orida	9,420	8,636	91.7%	5,162	59.8%	363	4.2%	523	6.1%
eorgia	10,285	9,179	89.2%	5,679	61.9%	425	4.6%	473	5.2%
waii	12,697	11,903	93.7%	6,949	58.4%	1,089	9.1%	477	4.0%
iho	7,232	6,808	94.1%	4,092	60.1%	377	5.5%	293	4.3%
nois	13,827	12,458	90.1%	7,385	59.3%	830	6.7%	492	4.0%
diana	10,945	9,632	88.0%	5,521	57.3%	458	4.8%	369	3.8%
Na	12,177	10,366	85.1%	6,356	61.3%	585	5.6%	495	4.8%
insas	11,496	9,841	85.6%	6,077	61.8%	471	4.8%	377	3.8%
entucky	10,820 11,646	9,408 10,515	86.9% 90.3%	5,348 5,905	56.8% 56.2%	429 651	4.6% 6.2%	523 542	5.6% 5.2%
uisiana aine	13,312	12,647	90.3% 95.0%	7,317	57.9%	855	6.8%	610	5.∡% 4.8%
aryland	15,162	13,855	91.4%	8,499	61.3%	629	4.5%	750	4.0% 5.4%
	47.457	45 500	00.5%	0.050	CD 51/	1.40	7.00/	950	E 50
assachusetts ichigan	17,157 12,470	15,523 11,157	90.5% 89.5%	9,859 6,433	63.5% 57.7%	1,112 869	7.2% 7.8%	856 529	5.5% 4.7%
innesota	13,430	11,626	86.6%	7,261	62.5%	301	2.6%	492	4.7%
ississippi	8,863	8,164	92.1%	4,615	56.5%	397	4.9%	408	4.2 <i>%</i> 5.0%
issouri	11,047	9,795	88.7%	5,728	58.5%	453	4.6%	422	4.3%
ontana	44 644	10 603	92.1%	6,352	59.4%	671	6.3%	408	3.8%
ebraska	11,611 12,844	10,693 11,585	90.2%	7,646	66.0%	483	4.2%	362	3.1%
evada	9,391	8,389	89.3%	4,768	56.8%	444	5.3%	502	6.0%
ew Hampshire	14,434	13,846	95.9%	8,753	63.2%	1,057	7.6%	437	3.2%
ew Jersey	19,626	18,655	95.1%	11,071	59.3%	1,843	9.9%	563	3.0%
w Mexico	10,791	9,021	83.6%	5,225	57.9%	897	9.9%	243	2.7%
ew York	22,902	20,939	83.6% 91.4%	5,225 14,737	57.9% 70.4%	615	9.9% 2.9%	486	2.7%
orth Carolina	8,879	20,939 8,434	95.0%	5,232	62.0%	443	5.3%	275	2.3%
orth Dakota	14,450	12,022	83.2%	7,117	59.2%	498	4.1%	419	3.5%
io	13,597	11,881	87.4%	6,741	56.7%	741	6.2%	723	6.1%
lahoma	8,604	7,709	89.6%	4,170	54.1%	530	6.9%	332	4.3%
egon	11,092	9,854	88.8%	5,783	58.7%	684	6.9%	351	4.5%
egon ennsylvania	16,584	15,010	90.5%	9,519	63.4%	750	5.0%	472	3.1%
ode Island	16,190	15,600	96.4%	9,281	59.5%	1,637	10.5%	522	3.3%
outh Carolina	11,364	9,667	85.1%	5,446	56.3%	749	7.8%	569	5.9%
uth Dakota	10,207	8,587	84.1%	5,090	59.3%	466	5.4%	341	4.0%
nnessee	9,010	8,284	91.9%	4,943	59.7%	381	4.6%	542	4.0%
Xas	10,313	8,364	81.1%	4,947	59.1%	415	5.0%	421	5.0%
ah	8,146	6,701	82.3%	4,199	62.7%	230	3.4%	263	3.9%
ermont	17,875	17,126	95.8%	10,462	61.1%	1,365	8.0%	760	4.4%
ginia	12,170	11,025	90.6%	6,677	60.6%	544	4.9%	704	6.4%
ashinaton	11,474	9,731	90.6% 84.8%	5,625	57.8%	651	4.9% 6.7%	583	6.0%
est Virginia	12,350	11,276	91.3%	6,476	57.4%	551	4.9%	461	4.1%
lisconsin	12,209	11,213	91.8%	6,527	58.2%	536	4.8%	542	4.8%
and a second	18,150	15,790	87.0%	9,252	58.6%	923	5.8%	931	5.9%

Table 10: Current Expenditures by Major Function (a)

Comparison states spend more dollars on instruction, but a lower percentage of operating budgets. All aspiration groups and all peer groups of states spend more per pupil on *instruction* than Kansas – but because they all spend more

than Kansas overall, each group spends less on instruction as a percentage of current spending. Kansas spends 61.8% on instruction (except Eastern aspiration states, which average the same percentage as Kansas). All groups of peer states spend less than 60% on average.

Conservative and	General Adm		School Admi		Operations & Ma		Pupil Trans		Other St	
Geographic area	Per Pupil	As % of Current	Per Pupil	As % of Current	Per Pupil	As % of Current	Per Pupil	As % of Current	Per Pupil	As % d Currei
ited States	204	1.9%	586	5.3%	1,009	9.2%	485	4.4%	377	3.4%
					,				-	
piration Averages										
piration	315	2.3%	729	5.3%	1,244	9.0%	589	4.3%	334	2.5%
piration East	356	2.2%	852	5.2%	1,448	8.8%	691	4.2%	341	2.0%
piration MW	260	2.4%	565	5.4%	971	9.3%	452	4.4%	324	3.1%
nsas	240	2.4%	567	5.8%	954	9.7%	392	4.0%	267	2.7%
er Averages										
verall Peers	246	2.2%	592	5.4%	1,034	9.2%	466	4.2%	424	3.8%
udent Peers	234	2.1%	596	5.4%	975	8.8%	515	4.6%	446	4.0%
pulation Peers	253	2.2%	599	5.4%	1,035	9.1%	476	4.2%	411	3.7%
p. Dis. Peers	278	2.7%	560	5.3%	1,023	9.7%	447	4.3%	347	3.3%
abama	198	2.2%	538	6.0%	830	9.3%	448	5.0%	196	2.2%
aska	260	1.4%	1,117	6.1%	2,147	11.8%	558	3.1%	655	3.6%
izona	86	1.2%	338	4.7%	818	11.3%	353	4.9%	236	3.2%
kansas	210	2.2%	482	5.1%	920	9.7%	381	4.0%	272	2.9%
lifornia	96	1.0%	608	6.5%	894	9.5%	229	2.4%	484	5.2%
lorado	138	1.6%	601	6.9%	809	9.3%	265	3.0%	555	6.4%
nnecticut	358	2.1%	985	5.7%	1,522	8.9%	884	5.1%	391	2.3%
laware	146	1.0%	772	5.4%	1,436	10.1%	768	5.4%	749	5.3%
rida	75	0.9%	468	5.4%	861	10.0%	343	4.0%	211	2.4%
orgia	117	1.3%	558	6.1%	678	7.4%	426	4.6%	269	2.9%
waii	63	0.5%	738	6.2%	1,131	9.5%	373	3.1%	301	2.5%
iho	140	2.1%	389	5.7%	619	9.1%	337	4.9%	165	2.4%
nois	500	4.0%	631	5.1%	1,065	8.5%	581	4.7%	498	4.0%
diana	186	1.9%	556	5.8%	1,055	11.0%	600	6.2%	362	3.8%
va	259	2.5%	591	5.7%	878	8.5%	389	3.8%	304	2.9%
INSAS	240	2.4%	567	5.8%	954	9.7%	392	4.0%	267	2.7%
ntucky	217	2.3%	538	5.7%	831	8.8%	610	6.5%	246	2.6%
uisiana	268	2.5%	606	5.8%	978	9.3%	623	5.9%	293	2.8%
aine	423	3.3%	694	5.5%	1,304	10.3%	650	5.1%	162	1.3%
aryland	140	1.0%	980	7.1%	1,276	9.2%	772	5.6%	393	2.8%
assachusetts	201	1.3%	641	4.1%	1,332	8.6%	657	4.2%	358	2.3%
ichigan	178	1.6%	587	5.3%	930	8.3%	483	4.3%	533	4.8%
innesota	335	2.9%	439	3.8%	808	7.0%	624	5.4%	307	2.6%
ississippi	255	3.1%	482	5.9%	826	10.1%	412	5.0%	193	2.4%
ssouri	315	3.2%	558	5.7%	961	9.8%	497	5.1%	229	2.3%
ontana	330	3.1%	586	5.5%	1,046	9.8%	527	4.9%	251	2.4%
braska	336	2.9%	550	4.7%	981	8.5%	368	3.2%	306	2.6%
avada	106	1.3%	609	7.3%	877	10.5%	382	4.6%	315	3.8%
w Hampshire	474	3.4%	774	5.6%	1,166	8.4%	618	4.5%	160	1.2%
w Jersey	351	1.9%	863	4.6%	1,887	10.1%	936	5.0%	437	2.3%
w Mexico	181	2.0%	525	5.8%	938	10.4%	318	3.5%	249	2.8%
w York	332	1.6%	739	3.5%	1,712	8.2%	1,188	5.7%	573	2.7%
orth Carolina	92	1.1%	530	6.3%	716	8.5%	382	4.5%	258	3.1%
rth Dakota	521	4.3%	593	4.9%	1,083	9.0%	511	4.3%	341	2.8%
io	308	2.6%	598	5.0%	1,012	8.5%	556	4.7%	631	5.3%
lahoma	261	3.4%	432	5.6%	856	11.1%	272	3.5%	253	3.3%
agon	126	1.3%	615	6.2%	795	8.1%	465	4.7%	630	6.4%
nnsylvania	383	2.6%	571	3.8%	1,289	8.6%	824	5.5%	475	3.2%
ode Island	198	1.3%	721	4.6%	1,185	7.6%	754	4.8%	592	3.8%
uth Carolina	94	1.0%	585	6.1%	918	9.5%	391	4.0%	324	3.3%
uth Dakota	293	3.4%	411	4.8%	885	10.3%	321	3.7%	281	3.3%
nnessee	202	2.4%	494	6.0%	711	8.6%	321	3.9%	151	1.8%
xas	125	1.5%	471	5.6%	903	10.8%	246	2.9%	309	3.7%
ah	64	1.0%	387	5.8%	609	9.1%	222	3.3%	177	2.6%
rmont	399	2.3%	1,131	6.6%	1,407	8.2%	555	3.2%	408	2.4%
ginia	170	1.5%	643	5.8%	1,032	9.4%	588	5.3%	173	1.6%
ashington	107	1.1%	573	5.9%	870	8.9%	398	4.1%	413	4.2%
ashingion est Virginia	215	1.9%	598	5.3%	1,131	10.0%	848	4.1% 7.5%	198	4.2%
est virginia isconsin	303	2.7%	549	5.3% 4.9%	1,019	9.1%	490	7.5% 4.4%	672	6.0%
										6.0% 3.9%
Wyoming	312	2.0%	861	5.5%	1,551	9.8%	778	4.9%	613	

Table 11: Current Expenditures by Major Function (b)

In other words, the only states performing higher than Kansas spend *more dollars* on instruction but about the same *percentage* as Kansas. *This fact does not support the idea that Kansas could have better outcomes and spend the same or even less simply by shifting more spending to instruction*.

Table 12: Current Expenditures by Major Function; Percentage Ranking

.	Current S	pending	Instruc	tion	Pupil S	upport	Instructio	nal Sup.	General	Admin.	School /	Admin.	Oper. &	Main.	Transpo	rtation	Oth	er
Geographic area	As % of	Rank	As % of	Rank	As % of	Rank	As % of	Rank	As % of	Rank	As % of	Rank	As % of	Rank	As % of	Rank	As % of	Rank
United States	Total 89.0%	_	Current 60.6%	-	Current 5.5%		Current 4.6%		Current 1.9%		Current 5.3%		Current 9.2%		Current 4.4%		Current 3.4%	
11100 012103	00.070		00.070		0.070		4.070		1.070		0.070		0.270		7.770		0.470	
Aspiration Averages																		
Aspiration	91.5%		61.7%		6.7%		4.0%		2.3%		5.3%		9.0%		4.3%		2.5%	
spiration East	94.3%		61.8%		8.2%		4.0%		2.2%		5.2%		8.8%		4.2%		2.0%	
Aspiration MW	87.8%		61.5%		4.9%		3.9%		2.4%		5.4%		9.3%		4.4%		3.1%	
Kansas	85.6%	42	61.8%	11	4.8%	36	3.8%	37	2.4%	18	5.8%	21	9.7%	19	4.0%	36	2.7%	30
Peer Averages																		
Verall Peers	88.9%		59.7%		5.9%		4.5%		2.2%		5.4%		9.2%		4.2%		3.8%	
tudent Peers	89.8%		58.5%		6.4%		5.1%		2.1%		5.4%		8.8%		4.6%		4.0%	
opulation Peers	88.2%		59.9%		5.7%		4.6%		2.2%		5.4%		9.1%		4.2%		3.7%	
op. Dis. Peers	87.7%		58.5%		5.7%		4.3%		2.7%		5.3%		9.7%		4.3%		3.3%	
labama	88.8%	32	56.4%	44	5.6%	23	4.5%	25	2.2%	22	6.0%	12	9.3%	24	5.0%	16	2.2%	45
laska	89.8%	26	55.3%	49	8.2%	5	6.9%	2	1.4%	35	6.1%	9	11.8%	1	3.1%	47	3.6%	15
rizona	90.0%	25	55.9%	48	7.8%	7	5.6%	11	1.2%	41	4.7%	44	11.3%	2	4.9%	20	3.2%	19
rkansas	87.1%	37	56.3%	46	5.1%	29	8.4%	1	2.2%	21	5.1%	37	9.7%	18	4.0%	35	2.9%	24
alifornia	87.2%	36	58.7%	27	5.2%	28	5.5%	14	1.0%	45	6.5%	5	9.5%	20	2.4%	50	5.2%	6
olorado	85.9%	41	57.8%	36	4.8%	35	5.4%	16	1.6%	32	6.9%	3	9.3%	26	3.0%	48	6.4%	2
onnecticut	93.5%	9	62.6%	7	6.3%	17	3.0%	47	2.1%	23	5.7%	22	8.9%	33	5.1%	11	2.3%	44
elaware	90.4%	21	61.0%	15	4.2%	45	1.8%	50	1.0%	44	5.4%	33	10.1%	12	5.4%	8	5.3%	5
orida	91.7%	14	59.8%	18	4.2%	44	6.1%	6	0.9%	49	5.4%	34	10.0%	14	4.0%	37	2.4%	36
orgia	89.2%	30	61.9%	10	4.6%	39	5.2%	18	1.3%	38	6.1%	10	7.4%	49	4.6%	25	2.9%	23
waii	93.7%	8	58.4%	31	9.1%	4	4.0%	32	0.5%	50	6.2%	8	9.5%	21	3.1%	46	2.5%	35
aho	94.1%	7	60.1%	17	5.5%	24	4.3%	28	2.1%	24	5.7%	24	9.1%	28	4.9%	17	2.4%	37
iois	90.1%	24	59.3%	23	6.7%	16	4.0%	34	4.0%	2	5.1%	38	8.5%	38	4.7%	24	4.0%	9
iana	88.0%	34	57.3%	39	4.8%	38	3.8%	36	1.9%	27	5.8%	19	11.0%	4	6.2%	3	3.8%	12
a	85.1%	43	61.3%	13	5.6%	22	4.8%	23	2.5%	16	5.7%	26	8.5%	42	3.8%	39	2.9%	22
nsas	85.6%	42 20	61.8%	11	4.8%	36	3.8%	37	2.4%	18	5.8%	21	9.7%	19 24	4.0%	36	2.7%	30
ntucky uisiana	86.9% 90.3%	39 22	56.8% 56.2%	40 47	4.6% 6.2%	42 20	5.6% 5.2%	12 17	2.3% 2.5%	20 15	5.7% 5.8%	23 20	8.8% 9.3%	34 25	6.5% 5.9%	2 4	2.6% 2.8%	34 27
line	90.3%	5	57.9%	34	6.8%	20 14	5.2%	22	2.5%	15	5.5%	20 30	9.3%	25 8	5.9%	4 12	1.3%	49
ryland	95.0%	5 16	57.9% 61.3%	34 12	4.5%	14 43	4.8% 5.4%	15	3.3%	6 46	5.5% 7.1%	30 2	9.2%	8 27	5.1% 5.6%	12 6	2.8%	49 26
-	90.5%	20	63.5%	3	7.2%	11	5.5%	13	1.3%	36	4.1%	47	8.6%	37	4.2%	32	2.3%	43
assachusetts ichigan	90.5% 89.5%	20	57.7%	37	7.2%	8	5.5% 4.7%	24	1.5%	30	5.3%	47 36	8.3%	37 44	4.2%	32 30	4.8%	43
nesota	86.6%	40	62.5%	8	2.6%	50	4.7%	30	2.9%	11	3.8%	49	7.0%	50	5.4%	9	2.6%	33
sissippi	92.1%	10	56.5%	43	4.9%	34	5.0%	20	3.1%	8	5.9%	14	10.1%	10	5.0%	14	2.4%	39
souri	88.7%	33	58.5%	30	4.6%	40	4.3%	29	3.2%	7	5.7%	25	9.8%	16	5.1%	13	2.3%	42
ntana	92.1%	11	59.4%	21	6.3%	18	3.8%	38	3.1%	9	5.5%	31	9.8%	17	4.9%	19	2.4%	40
braska	90.2%	23	66.0%	2	4.2%	46	3.1%	45	2.9%	10	4.7%	43	8.5%	41	3.2%	45	2.6%	32
vada	89.3%	29	56.8%	41	5.3%	26	6.0%	8	1.3%	40	7.3%	1	10.5%	6	4.6%	26	3.8%	13
w Hampshire	95.9%	2	63.2%	5	7.6%	10	3.2%	43	3.4%	3	5.6%	29	8.4%	43	4.5%	28	1.2%	50
v Jersey	95.1%	4	59.3%	22	9.9%	3	3.0%	46	1.9%	29	4.6%	45	10.1%	11	5.0%	15	2.3%	41
v Mexico	83.6%	47	57.9%	33	9.9%	2	2.7%	48	2.0%	25	5.8%	17	10.4%	7	3.5%	42	2.8%	28
w York	91.4%	15	70.4%	1	2.9%	49	2.3%	49	1.6%	31	3.5%	50	8.2%	46	5.7%	5	2.7%	29
th Carolina	95.0%	6	62.0%	9	5.3%	27	3.3%	42	1.1%	43	6.3%	6	8.5%	40	4.5%	27	3.1%	21
th Dakota	83.2%	48	59.2%	25	4.1%	47	3.5%	40	4.3%	1	4.9%	40	9.0%	31	4.3%	31	2.8%	25
io	87.4%	35	56.7%	42	6.2%	19	6.1%	5	2.6%	13	5.0%	39	8.5%	39	4.7%	23	5.3%	4
ahoma	89.6%	27	54.1%	50	6.9%	13	4.3%	27	3.4%	5	5.6%	28	11.1%	3	3.5%	41	3.3%	17
gon	88.8%	31	58.7%	28	6.9%	12	3.6%	39	1.3%	37	6.2%	7	8.1%	47	4.7%	22	6.4%	1
nsylvania	90.5%	19	63.4%	4	5.0%	30	3.1%	44	2.6%	14	3.8%	48	8.6%	35	5.5%	7	3.2%	20
de Island	96.4%	1	59.5%	20	10.5%	1	3.3%	41	1.3%	39	4.6%	46	7.6%	48	4.8%	21	3.8%	11
th Carolina	85.1%	44	56.3%	45	7.8%	9	5.9%	10	1.0%	47	6.1%	11	9.5%	22	4.0%	34	3.3%	16
ith Dakota	84.1%	46	59.3%	24	5.4%	25	4.0%	33	3.4%	4	4.8%	42	10.3%	9	3.7%	40	3.3%	18
Inessee	91.9%	12	59.7%	19	4.6%	41	6.5%	3	2.4%	17	6.0%	13	8.6%	36	3.9%	38	1.8%	46
28	81.1%	50	59.1%	26	5.0%	31	5.0%	19	1.5%	34	5.6%	27	10.8%	5	2.9%	49	3.7%	14
h l	82.3%	49	62.7%	6	3.4%	48	3.9%	35	1.0%	48	5.8%	18	9.1%	30	3.3%	43	2.6%	31
mont	95.8%	3	61.1%	14	8.0%	6	4.4%	26	2.3%	19	6.6%	4	8.2%	45	3.2%	44	2.4%	38
ginia	90.6%	18	60.6%	16	4.9%	32	6.4%	4	1.5%	33	5.8%	16	9.4%	23	5.3%	10	1.6%	48
shington	84.8%	45	57.8%	35	6.7%	15	6.0%	ż	1.1%	42	5.9%	15	8.9%	32	4.1%	33	4.2%	8
st Virginia	91.3%	17	57.4%	38	4.9%	33	4.1%	31	1.9%	28	5.3%	35	10.0%	13	7.5%	1	1.8%	47
sconsin	91.8%	13	58.2%	32	4.8%	37	4.8%	21	2.7%	12	4.9%	41	9.1%	29	4.4%	29	6.0%	3
		38	58.6%	29	5.8%	21	5.9%	9	2.0%	26	5.5%	32	9.8%	15	4.9%	18	3.9%	

Kansas spending on pupil and instructional support is somewhat low, but matches successful states. Kansas also spends fewer dollars per pupil and a slightly lower percent of current expenditures on *pupil support* (4.8%) and *instructional support* (3.8%). In terms of both dollars and percentages, Kansas is very close to Midwestern aspirational states. In other words, for pupil and instructional support, Kansas' spending most closely resembles the most successful states in the Midwest region.

Kansas spends less on general administration than higher achieving states and peer states. Kansas spends slightly more per pupil on *general (central office) administration* than the national average, but spends less per pupil than any of the aspiration groups or peer state groups, except student population peers.

Kansas's percentage on central administration is the same as the average of Midwestern aspiration states – which means the states outperforming Kansas spend a higher share of resources on central administration.

Kansas spends less per pupil but a larger share of operating funds on school administration. Kansas spends less per pupil on *school administration* than any comparison groups except Midwest aspiration states and population distribution states (and almost the same as those two groups). Kansas' percentage on school administration (5.8%) is 0.5% higher than the national average (5.3%). Kansas spends a higher percentage on school administration than any comparison group. This may reflect that fact that Kansas has smaller schools by enrollment than most states (as well as higher achievement than most states). It could also mean Kansas spends slightly more on school principals who perform duties associated with pupil and instructional support, where Kansas spending is lower.

Kansas spends less per pupil and but a slightly higher share of funding on building operations and maintenance. Kansas spends a lower amount per pupil on *operations and maintenance* than the U.S. average and all comparison states, but a higher percentage of current spending (9.7%) than any comparison group except population distribution peers. All other groups are within 1% of Kansas' percentage. Slightly higher operating costs may be associated with more small schools.

Kansas ranks low in transportation spending. Kansas spends less in dollars and as a percentage of current spending **on pupil transportation** than the U.S. average and average of every comparison group. This could be because having more small schools requires less pupil transportation.

Kansas ranks low in all other support areas, including "business operations." Finally, Kansas spends less than the national average and less than every comparison group on all *other support*, including many "backroom" business functions. Kansas spends a lower percentage of current spending than every comparison group except Eastern aspirational states.

Table 13. Capital Outlay and Debt Service (Page 25)

Kansas ranks high in building and equipment spending, but similar to higher achieving states. Kansas ranks high (12th) in total capital outlay expenditures; well above the national average. However, Kansas is spending per pupil (\$1,262) is just slightly more than Midwestern aspirational states (\$1,138) and population distribution peers (\$1,214).

Kansas spends more on instructional equipment than any other state. Kansas spends above the U.S. average on construction per pupil, but less than Midwest aspirational states and population distribution peers. Kansas spends highest amount in the country on instructional equipment. Finally, Kansas spends more on interest on debt than the U.S. average and all comparison states.

Table 13: Capital Outlay and Debt Service

Geographic Area	Total Capita Per Pupil	Outlay Rank	Constructi Per Pupil	on Rank	Land and Existing S Per Pupil		Instructional Eq Per Pupil	uipment Rank	Other Equip Per Pupil	ment Rank	Interest on Per Pupil	Debt Rank	Paid to Other Gov.
United States	973	Kalik	742	Kank	62	Rank	42	Kalik	127	Kalik	352	Kank	36
Aspiration Averages													
Aspiration Averages	930		525		126		75		205		255		4
spiration East	775		416		172		78		110		204		7
spiration MW	1,138		671		65		71		331		322		1
ansas	1,262	12	809	19	65	16	212	1	176	15	387	13	7
eer Averages						-							
verall Peers	1,018		720		101		52		163		350		23
udent Peers	821		566		85		49		131		383		23
pulation Peers	1,077		755		120		57		163		352		20
p. Dis. Peers	1,214		811		175		65		212		248		27
abama	864	30	690	27	65	17	12	44	97	38	260	23	0
iska	1,896 593	3	1,166 414	6	593	1 33	44 37	27 32	93	39 26	177 212	38 30	0
zona ansas	1,118	41 16	751	38 23	19 203	33 6	41	32 30	123 123	26 27	212	30 22	15
llifornia	992	21	915	12	50	21	4	49	23	50	388	12	1
lorado	891	29	509	33	176	8	62	20	143	18	521	5	22
nnecticut	941	25	729	24	(N)	-	79	12	112	32	251	25	0
laware	1,331	10	1,230	4	(N)		30	35	70	44	186	37	0
rida	527	44	357	40	28	28	0	50	141	20	257	24	0
orgia	970	23	829	18	19	34	13	43	109	34	136	43	0
waii	794	34	709	25	0	43	52	24	33	49	0	49	0
lho nois	231 939	50 26	125 771	49 22	(N) (N)		24 64	38 18	82 104	43 36	193 431	36 11	0
iana	860	32	331	41	145	11	34	33	349	30 4	453	9	0
/8	1,569	5	1,192	5	10	37	114	3	253	8	242	28	ő
nsas	1,262	12	809	19	65	16	212	1	176	15	387	13	7
ntucky	1,064	19	858	16	19	32	66	17	121	29	344	15	5
iisiana ine	960 381	24 48	868 222	15 47	41 9	23 38	7 22	48 41	44 128	48 23	171 281	39 20	0
yland	1,112	40 18	877	47 14	30	38 27	43	29	128	23 17	195	35	3
		7		28	589	2	98		48	47	244	27	
ssachusetts higan	1,390 697	37	655 431	28 37	43	22	23	8 40	48 200	4/ 9	616	2/	0
nesota	1,267	11	923	11	(N)		78	13	200 267	7	473	8	63
sissippi	580	42	315	43	(N)		77	14	189	11	119	45	õ
souri	928	27	641	29	89	13	59	21	140	21	324	17	Ō
ntana	781	35	552	30	76	14	20	42	133	22	137	42	0
oraska	983	22	489	34	38	25	64	19	392	3	272	21	3
ada	515	45	390	39	65	15	8	46	51	46	488	7	0
v Hampshire v Jersey	387 699	47 36	182 511	48 32	22 52	30 20	82 31	10 34	100 104	37 35	202 244	32 26	0 28
v Mexico v York	1,571	4 6	953 1,313	10 3	137 37	12 26	51 47	25 26	430 118	1 30	200 449	33 10	0
h Carolina	1,514	6 46	309	3 45	21	26 31	24	26 39	91	30 40	449	49	o
th Dakota	2,223	2	1,638	1	160	10	105	5	320	5	163	40	41
0	1,238	14	976	9	3	42	81	11	178	13	316	18	162
ahoma	830	33	481	35	202	7	26	37	121	28	65	46	0
gon	609	39	513	31	4	41	8	47	84	42	629	1	0
insylvania	924	28	780	20	4	40	55	22	85	41	588	4	61
ode Island uth Carolina	257 1,182	49 15	92 858	50 17	6 16	39 35	108 37	4 31	52 270	45 6	333 503	16 6	0 13
					10					-		-	
uth Dakota	1,378	8	1,165	7		43	102	7	111	33	241	29	0
nessee	569	43	315	42	15	36	96	9	142	19	158	41	0
kas Ih	1,117 1,242	17 13	911 778	13 21	40 211	24 4	44 76	28 15	123 176	25 14	615 202	3 31	217 2
mont	624	38	313	44	23	29	102	6	187	12	126	44	0
nia	861	31	479	36	206	5	53	23	124	24	283	19	0
shington	1,373	9	1,110	8	64	18	9	45	190	10	370	14	Q
st Virginia	1,008	20	697	26	169	9	29	36	114	31	65	47	1
isconsin yoming	604 2,337	40 1	306 1,519	46 2	61	19	74	16	162	16	198	34 48	194 0
		1	1.519	4	303	3	121	2	394	2	23	40	I U

Table 14. Students Per District, School and Staff (Page 26)

Kansas ranks low in students per district, school and staff – as do higher achieving states. Kansas is characterized by comparatively small school districts, school buildings and classrooms (in terms of number of students). Rather than an indicator of inefficiency, this may be a reason for Kansas' higher classroom achievement. In fact, all aspiration states have smaller average school districts and school building size than the U.S. average, indicating that smaller administrative units are related to better outcomes.

Table 14: Students Per District, School and Staff

Geographic Area	Students Pe Ratio	Rank	Students P Ratio	Rank	Students Pe Ratio	Rank	Students Per Ratio	Rank	Students Per Student Ratio	Rank	Students Per Ad Ratio	Rank
Inited States	2,805		506		16.0		8.1		177.5		208.8	
spiration Averages												
spiration	1,646		414		13.5		6.5		141.4		172.4	
			429		12.3				145.4		157.5	
spiration East	1,895						6.1					
spiration MW	1,314		393		15.1		6.9		136.1		192.4	
ansas	1,229	41	362	40	11.9	48	6.7	42	197.7	25	194.4	31
eer Averages Overall Peers	1,718		379		16.5		8.2		211.9		205.7	
tudent Peers	2,777		455		16.3		8.3		213.3		213.3	
opulation Peers	2,605		419		16.5		8.1		225.4		200.7	
op. Dis. Peers	1,445		348		15.5		7.7		154.2		195.6	
labama	4,743	13	455	28	14.4	30	7.7	20	316.3	7	217.4	17
laska	2,087	28	258	46	17.1	11	7.7	22	201.9	24	102.2	49
rizona	2,551	26	481	21	22.3	3	10.6	5	94.5	46	274.9	6
rkansas	1,801	36	441	30	14.2	33	6.8	40	59.3	50	213.5	21
alifornia	6,069	10	611	6	23.7	1	11.6	2	378.9	4	324.4	4
olorado	4,406	14	473	23	17.7	9	8.4	10	151.6	30	208.3	24
Connecticut	2,931	21	480	22	12.5	44	6.0	46	205.7	23	124.2	45
)elaware	3,147	19	576	12	13.9	38	7.4	28	125.1	38	149.9	38
lorida	11,965	3	631	4	15.3	23	8.0	28 14	254.7	13	262.6	8
eorgia	8,559	5	714	1	15.6	17	7.7	20	214.7	17	199.3	28
lawaii	5,599	11	646	3	15.9	15	8.3	13	106.5	43	222.0	15
daho	1,978	31	396	33	19.6	7	10.8	4	347.8	5	407.3	1
linois	1,972	32	486	20	15.3	22	7.9	18	214.1	18	202.9	25
ndiana	2,066	30	541	16	17.4	10	7.0	36	79.4	47	235.1	10
wa	1,054	44	360	41	14.3	32	7.0	37	118.6	40	156.9	36
ansas	1,229	41	362	40	11.9	48	6.7	42	197.7	25	194.4	31
entucky	3,645	17	437	32	16.0	14	6.9	39	240.6	14	162.0	35
ouisiana	6,236	9	505	19	15.3	21	7.4	27	150.7	31	218.5	16
laine	999	46	301	43	12.2	47	5.7	48	133.1	35	131.7	44
faryland	15,919	2	593	9	14.9	28	7.6	25	182.1	26	122.7	46
lassachusetts	2,667	24	515	18	13.5	41	7.6	23	107.4	42	131.8	43
/lichigan	1,836	35	438	31	18.1	8	8.4	12	119.3	39	143.5	41
Ainnesota	1,241	39	352	42	15.8	16	7.6	24	69.7	49	195.6	30
	3,144	20	464	27	15.0	26	7.0	31	161.0	29	165.6	34
Aississippi Aississippi			382	37				32		29		29
Aissouri	1,208	42	362	57	13.9	39	7.2	32	210.1	22	198.2	29
Iontana	662	49	173	50	14.0	36	7.6	26	212.3	19	202.8	26
lebraska	820	47	278	45	13.7	40	6.7	43	210.3	21	185.1	32
levada	17,828	1	671	2	21.5	5	13.6	1	6,039.4	1	366.5	2
lew Hampshire	1,928	34	393	34	12.7	43	6.0	47	268.5	11	149.6	39
lew Jersey	1,966	33	528	17	12.4	46	6.2	44	108.8	41	214.4	20
ew Mexico	2,622	25	386	36	15.2	24	7.3	29	102.6	44	156.5	37
	2,705				13.1	42		29		9	231.0	12
lew York lotth Catolina	9,431	22	562	14		42 19	7.3 7.9		270.4 144.7	32		12
lorth Carolina		4	594	8	15.4			16			214.7	
orth Dakota hio	565 1,442	50 38	196 469	48 25	11.7 16.3	49 12	6.1 7.1	45 35	125.8 77.1	37 48	101.6 228.5	50 13
klahoma	1,240	40	378	38	16.1	13	8.0	15	142.6	33	235.1	11
regon	2,533	27	470	24	22.3	4	9.8	8	268.7	10	278.8	5
ennsylvania	2,080	29	564	13	14.3	31	7.0	38	236.2	15	226.4	14
node Island	2,688	23	469	26	14.4	29	8.4	11	291.4	8	216.3	18
outh Carolina	7,830	7	594	7	15.3	20	10.2	7	220.9	16	210	23
outh Dakota	729	48	187	49	14.0	37	6.8	41	130.3	36	109	48
ennessee	5,459	12	547	15	15.0	27	7.8	19	716.4	2	263	7
exas	4,389	15	582	10	15.5	18	7.9	17	212.0	20	178	33
tah	6,594	8	616	5	23.1	2	11.4	3	463.9	3	339	3
ermont	1,018	45	282	44	10.7	50	4.9	50	97.0	45	134	42
Iminia	0.200	c	500	14		24		24	769 F	17		
irginia	8,380	6	580	11	14.2	34	7.1	34	268.5	12	211	22
family in output		18	444	29	19.6	6	10.3	6	320.4	6	201	27
	3,471											
/est Virginia	3,987	16	375	39	14.1	35	7.2	33	169.3	27	149	40
Vashington Vest Virginia Visconsin Vyoming						35 25 45	7.2 8.6 5.5		169.3 167.6 138.4	27 28 34		40 9 47

Kansas ranks very low in students per teacher and other staff positions – as do higher achieving states. Kansas has one of the lowest students to teacher ratios in the nation, 11.9 compared to the national average of 16.0. Kansas schools have clearly placed priority on teaching staff. Each of the aspirational states group averages is significantly lower than the U.S. average as well. Kansas also ranks very low in student per total district staff, 6.7 compared to the national average of 8.1. However, the aspiration states as a group have a lower ratio than Kansas (6.1).

Kansas ranks above average in students per student support staff positions (counselors, social workers, health positions, etc.), at 197.7 students per position compared to the national average of 177.5. Each of the aspiration groups has significantly fewer students per position than Kansas. In other words, the most successful states have slightly larger classes than Kansas, but more support positions. It may be that Kansas teachers assume more of these functions than over states.

Kansas is below average in students per administrator – as are higher achieving states. Finally, Kansas is slightly below the national average in students per administrator (194.4 in Kansas, 208.8 nationally), but again, each group of aspirational states has fewer students per administrator (or more administrators per student) than Kansas.

Table 17 and Figure 2 at the end of this report show the number of staff in each category defined by the KansasLegislative Research Department from 1998 to 2015.

Conclusions on efficiencies

Of course, school district leaders should always be looking at ways to operate more efficiently, but also to operate more effectively. This data suggests Kansas school leaders have already found significant efficiencies, because Kansas districts are achieving better results, spending more available funds on instruction and keeping class sizes small, and spending less in many support areas than most states, including peer states.

This data also suggests that more adults per student, whether teachers, administrators or other support staff, are more likely to improve student outcomes than reducing positions by consolidating districts, closing schools or combining programs.

Given the state's classroom success for the dollars spent, state policy makers should be cautioned to "first, do no harm." The state may not always know best. In the 50 state "laboratories of democracy," Kansas is already operating more like the most successful states – and achieving successful results with less funding. Kansas allows its school districts to operate as independent laboratories as well – not under the control of a large state bureaucracy.

Finally, there are very few choices in which school districts can save money without some type of trade-off. As Legislative Post Audit has frequently noted, the "easy" savings rarely save much money. The question is: who should make those choices? The Legislature, elected by the people of the while state, has the constitutional duty to provide suitable funding. Local boards, elected by the people in each community, have the constitutional duty to "maintain, develop and operate" local public schools. The goal must be to find the best possible balance. Kansas school leaders are eager to work with state leaders to achieve constitutional goal of improving educational success.

Section 5: School finance mechanisms in states with the highest classroom success

KASB has prepared comparisons of school finance formulas for each of the seven aspirational states. We used a report summarizing school finance features in each state, and looked for more detailed explanations at state and organizational websites. Below is a summary of key school finance features in these aspirational states, with details on pages 30 and 31.

KASB is not suggesting Kansas should follow exactly how these states operate. While all are "aspirational," many are not "peers." We believe state and school district leaders should look for concepts that may be contributing to classroom success in these states, but also recognize the unique needs of Kansas.

Basic formula: All of the states use some type of "foundation" formula similar to the previous Kansas system: a base or foundational amount set by the state, adjusted for different district, state or program costs, and with a minimum of expected local contribution. However, these states appear to have fewer individual types of weighting than Kansas. Most states allow some type of additional local funding. It is not clear to what extent, if any, states equalize this additional local spending authority.

Base amount: For the states using a base amount, all appeared to be higher than the previous Kansas base. Generally, the higher the base amount, the less the state may need to rely on "weighting" adjustments or local option funding. All aspirational states provided higher total revenues than Kansas in 2013, the most recent data available.

District or Enrollment Adjustments

Density/Sparsity/Low Enrollment: Five states (NH, NJ, MA, IN and IA) do not appear to have any low enrollment or sparsity adjustment. Vermont provides adding funding for small schools, not districts. NE sets a base funding for districts by comparing to similar enrollment-sized districts.

Grade Level Differences: Three of the seven states make an adjustment in funding or cost calculations based on grade level; generally providing more funding for high school enrollment.

Declining or growing enrollment: Most states have mechanisms that allow districts to use previous year enrollment or budgets or allow enrollment funding loss to be phased-in (similar to the previous Kansas system); or guarantee a minimum budget. Several states appear to use previous year enrollment for budgeting, but allow districts to apply for additional funding based on growth or allow funding for growth over a minimum threshold.

Student Adjustments

Special Education: None of the aspiration states appear to use a system like Kansas, which primarily reimburses districts for teacher and paraprofessional positions. Several states use essentially a special education "weighting" which provides different amounts for special education students based on cost of services. A second method is to reimburse districts for all or a percentage of special education costs. A third approach is to simply "assume" districts will have similar special education and add that amount into general or base funding. A majority of the states do not appear make any special funding provision for gifted/talented programing (Kansas includes gifted funding in special education).

Low Income, Compensatory or At-Risk: All aspiration states provide additional funding based on low income students. All use an "income" measure (not an academic measure), either free lunch, free AND reduced lunch or food stamp eligibility. The "weighting" amounts differ significantly, and because the "base" also varies significantly, the actual dollar amount provided is difficult to compare. However, the previous Kansas "at-risk" weighting does not appear particularly high or low. Several states use a "sliding scale" that provides much greater funding for districts (or schools) with higher concentrations of low income students.

English Language Learnings/Bilingual: Six of the seven aspiration states provide additional funding for ELL students or programs. The amount of funding varies significantly.

Career and Technical Education: There is significant variation in CTE funding. Some states appear to provide these programs or specific CTE funding only through postsecondary institutions or tech ed "centers." Only one state (IN) appears to have a "weighting" for CTE similar to the previous Kansas system, and the amount varies based on job demand and wages for the program area.

Preschool Programs: Five of the seven states appear to have some type of funding for preschool programs.

Other Issues

Transportation: Five of the seven states appear to provide specific funding for transportation costs. Most either provide funding based on a rate per mile, sometimes adjusted for density or sparsity; or are reimbursed for a percentage of costs.

Charter Schools: Two of the seven states do not have charter schools in any form (ND, NE and VT). Further research would be required to determine whether the remaining state have charter school laws like Kansas, where the charter schools operate as part of a local district, or are operated independently. Several state require local school districts to forward funding or "tuition" on behalf of resident students who attend charter schools.

Capital Outlay/Debt Service: Two of the seven states do not appear to provide any assistance for building construction or debt service on bonds. Several states that provide capital project aid indicate it is limited to "approved" projects or other factors. Several states limit the percentage of a district's valuation.

Incentives: Indiana provides a \$1,000 bonus to schools for students who graduate with an honors academic or technical diploma. Iowa has several funding incentives to encourage grade level sharing, sharing administrative and central services, or consolidating or disorganizing school districts. These incentives expire in several years; they are not permanent options.

Table 15: Comparing Funding Formula Chart – Kansas Aspiration States (Eastern)

	KS (Previous)	New Hampshire	New Jersey	Massachusetts	Vermont
Basic Formula	Foundation formula: base amount is set by states, multiplied by actual enrollment plus various pupil weightings. Resulting "general fund" financed by uniform state tax levy and state aid. Districts may add up to 32% local option budget, with state aid based on district property wealth per pupil.	Foundation formula: state determines "Cost of an Adequate Education," using enrollment and various pupil weights or adjustments. Each municipality must raise a proportionate share of property tax, which is subtracted from base cost. Difference is state aid. Appears districts may exceed with local public vote.	Foundation formula based on weighted enrollment. State sets annual foundation amount multiplied by enrollment. If district cannot fund from local tax levy received equalization aid in proportion to ability to pay based on per pupil property value and per pupil income.	Modified foundation formula: foundation budget for each district, with target local contribution based on property valuation and income, state foundation aid makes up difference between foundation budget and target aid. Districts may exceed this amount with local revenues.	Each district's voters approve a budget. State categorical aid, federal funds and some other revenue is subtracted to give "education spending." Most of this paid by the state, but each district pays local taxes based on a state base per pupil amount with weighting. The more the local budget exceeds this amount, a higher local tax contribution is required.
Base amount	\$3,852	Base per pupil amount is \$3,948	Base foundation amount \$11,009.	Foundation rate for elementary=\$7,214, middle=\$6,840, high=\$8,529	FY 2012 base amount: \$8,544
Density/Sparsity of small schools	Weighting from 100 to 1,622 students	NA	NA	NA	Grants to schools with grade sizes 20 and below
Grade Level Differences	NA	NA	Equalization aid weights: half-day K=0.5, full-day K-5=1, 6-8=1.04, 9-12=1.16	See base amounts above.	Secondary 13% more than middle
Declining Enrollment or Growth	Declining: current, prior or 3-yr average	NA	Adjustment aid for transition to new formula	No districts receive less than foundation budget, plus \$25 per pupil	No more than 3.5% reduction any year
Special Education	State pay 80% of transportation costs and a flat amount per special ed teacher	\$1,882 adequacy aid added for special ed students; catastrophic aid 100% over 10 times average per pupil and 80% between 3.5 and 10% of state average	Census-based: districts receive special ed funding based on total (not special ed) enrollment; two-third is equalized; one- third categorical aid	Foundation aid program includes "assumed" special ed enrollment with amount per pupil; also pay 40% of cost over four times the state foundation budget	District reimbursed for actual approve costs, mostly at 56-58%; 90% over \$50,000 per pupil
Gifted and Talented Education	Included in special education reimbursement	NA	Included in state model district for calculating adequacy	NA	NA
Low income, Compensatory Education or At- Risk	Free lunch students weighted at 0.456 (equal to \$1,757 with a base of \$3,852); additional funding for high density (free lunch 35%+ enrollment)	\$1,749 adequacy aid added for free or reduced price meal eligible students	At-risk weighting for free/reduced students: from 0.47 per student in districts with 20% or less, up to 0.57 for districts with 60% or higher. Each district also receives "security aid" per pupil, amount I increases with at-risk concentration to maximum \$428 per pupil when at-risk concentration is at least 40%. (Ranges from \$5,174 to \$6,275 of base foundation amount.)	Each low income pupil generate extra \$2,767 to \$3,422 in foundation budget	Student count weighting system additional 25% for students from families receiving food stamps.(25% of base amount = \$2,136)
English Language Learners	Weighting of 0.395 per full time equivalent of students receiving services. (\$1,521 at base of \$3,852)	\$684 Adequacy aid added for ELL students receiving services	Aid provided through equalization aid with weighting; not low income 0.5; low income 0.125 (reduced for duplicative funding for at-risk weight). (50% of base = \$5,505; 12.5% = \$1,376)	Each limited English pupil generates between \$637 and \$2,325 in foundation budget dollars	ELL students weighted additional 20% ir pupil count formula. (20% of base amount = \$1,709).
Career and Tech Ed	Weighting equals 0.5 for FTE enrollment	Appears to be provided through regional centers.	Funding through 21 county vocational school districts	NA	All student entitled to full year of CTE in grades 11 or 12; districts pay tuition to tech centers
Preschool	Limited number of low-income 4- year-olds counted at 0.5	NA	State law intends funding for all at-risk 3- and 4-year-otds; funding for all preschoolers regardless of income in certain districts; not fully funded	Foundation budget includes preschool students whose parents do not pay tuition to districts; rate is \$3,586	Beginning 2016, 3-5-year-olds entitled to attend early education programs in district pro approved private programs
Transportation	For students more 2.5 miles, based on density formula	Appears to be only provided for CTE students	Aid for elementary students 2 miles, H.S. 2.5 miles; all special ed students. Equals \$423 per transported student plus \$11.67 per mile the student was transported; special needs transportation \$2,973.90 per student and \$5.67 per mile transported.	Fixed rate reimbursement; currently 66% of costs for regional districts (subject to state appropriation).	Categorical grant; covered about 44% of district costs
Charter Schools	Approved by and funded through local districts.	Charter school tuition approved by State Board of Education	NA	Funded by tuition transfers from payments to districts	NA
Capital Outlay/Debt Service	Yes	State helps with debt service, limited by capacity and allowable per square foot rate	Yes for qualifying districts, can received grants or percent of debt	Assistance based on district property compared to state average with student poverty factor	State aid suspended; debt service part o per pupil amounts
Other	NA	NA	School choice aid for students attending other districts	Wage adjustment factor for certain communities with higher than average wages; funding for non-resident students under choice	An adjustment is made to weighted count compared to non-weighted count that prorates to about 92%

Table 16: Comparing Funding Formula Chart – Kansas Aspiration States (Midwestern)

	KS (Previous)	Nebraska	Indiana	lowa
Basic Formula	Foundation formula: base amount is set by states, multiplied by actual enrollment plus various pupil weightings. Resulting "general fund" financed by uniform state tax levy and state aid. Districts may add up to 32% local option budget, with state aid based on district property wealth per pupil	System determines "needs" of each district, primarily by comparing with similar sized districts, then adjusting for factors similar to weightings. Expected local resources are subtracted to determine state aid. Districts not required to raise the local expectation, but are penalized if their contribution is too low. Districts may raise more than the expected amount, up to limits set by the state.	The state provides the full amount of each district's general operating fund, using a base per pupil amount multiplied by enrollment. Additional aid state aid provided for certain students and programs. Districts may supplement this with local property taxes. (Indiana also has an extensive private school voucher program.)	The state determines a state cost per pupil, using a weighted pupil count. 87.5% of this amount guaranteed by a statewide uniform mill levy and state acid. A district may levy an annual amount of up to 105% of the state cost per pupil. The state allows a percentage growth in the state cost per pupil each year.
Base amount	\$3,852	2015/16 Statewide Average General Fund Operating Expenditures per Formula Student = \$10,080.	Base per pupil amount is \$4,583 in 2015.	State cost per pupil was \$6,366 in FY 2015.
Density/Sparsity of small schools	Weighting from 100 to 1,622 students	Because funding starts by comparing budget to similar size districts, smaller districts may receive more funding. Elementary Site Allowance for districts with multiple elementary sites on twithin 7 miles of another school or is the only public elementary school in an incorporated city or village; Distance Education & Telecommunication Allowance based on 85% of certain telecommunication cosa minus receipts from the Federal Universal Services Fund (e-Rate).	NA	This is no size or density adjustment, but there are various incentives for district sharing, consolidation and reorganization.
Grade Level Differences	NA	NA	NA	NA
Declining Enrollment or Growth	Declining: current, prior or 3-yr average	Student Growth Adjustment for growth of at least 1% or 25 students.	Funding is based on enrollment (defined as average daily membership). If district will lose funding due to loss of enrollment, the loss is phased over several years.	District may apply for additional funding for enrollment growth, and use previous year budget if enrollment declines.
Special Education	State pay 80% of transportation costs and a flat amount per special ed teacher	Special Receipts Allowance includes district specific special education, state ward, and accelerated or differentiated curriculum program receipts from the most recently available complete data year.	Districts receive a special education grant based on the following: \$8,350 times count of students with severe disabilities; \$2,265 times count of students with mild to moderate disabilities; \$533 times count of students with communication disorders and pupils in homebound programs; \$2,750 multiplied by the special preschool education program pupil count.	Three levels of additional pupil FTE weighting, 0.72, 1.21, or 2.74 beyond the 1.0 state per pupil funding, are available for students with IEPs. Which additional weighting applies to the student is determined by the level of services required on the IEP
Gifted and Talented Education	Included in special education reimbursement	Does not apply.	NA	A portion of the district cost per pupil (\$59) is earmarked to fund 75% of the gifted and talented program budget. The local district must provide the remaining 25% of the budget, or just over \$19 per pupil for 2014-15.
Low Income, Compensatory Education or Al- Risk	Free lunch students weighted at 0.456 (equal to \$1,757 with a base of \$3,852); additional funding for high density (free lunch 35%+ enrollment)	District budget increased by "poverty allowance" based on number of free lunch students. Amount is a sliding weighting from 3.75% to 22.5% of the statewide average expenditure per pupil based on low income enrollment between 5% and 30%. (The higher weighting only applies to the number of students in each percentage interval. Additional funding is also provided for students in summer schools, with added funding for summer students in remedial programs.	For 2014-15, districts receive a "complexity grant" based on the number of students eligible for fee and reduced (and free textbooks), divided by two, times the base foundation amount (equal to a 0.5 pupil weighting). Districts with more than 70% of pupils on free meals received additional funding. The Legislature has changed to factor to include only free (not reduced price) meal eligible students.	Districts receive a pupil weighting of 0.00156 for all students and 0.0048 for students in grades 1 to 6 who are eligible for free or reduced price meals. Districts may also adopt a property tax levy of up to 5% of their budget for drop-out prevention programs.
English Language Learners	Weighting of 0.395 per full time equivalent of students receiving services. (\$1,521 at base of \$3,852)	25% of the statewide average expenditure per pupil times the number of limited English proficient students. If the number of LEP students is greater than or equal to 1 but less than 12, the calculation is 12.	NA	Students identified as limited English proficient are weighted at 0.22 for up to five years.
Career and Tech Ed	Weighting equals 0.5 for FTE enrollment	Does not apply.	Districts may receive a career tech ed grant based on multiplying the number of students enrolled in CTE programs by amounts per hour ranging from \$225 to \$450, with the higher amounts for higher demand and higher wage jobs.	No specific funding within the state aid formula for CTE; supplementary weighting assigned to courses at the community college offered for concurrent enrollment high school and community college credit. CTE courses are weighted at 0.70.
Preschool; all day kindergarten	Limited number of low-income 4- year-olds counted at 0.5	Four year old students in qualified programs counted in formula used to determine state aid; multiplied by the ratio of planned instructional hours of the program divided by 1,032 hours then multiplied by .6 to determine how many students will be added to the total.	District received a full day kindergarten grant of \$2448 per student for FY2014 and \$2472 per student for FY2015 funding.	Funding is provided at a .5 FTE level for four-year-olds voluntarily enrolled in the district's program.
Transportation	For students more 2.5 miles, based on density formula	Transportation Allowance is lesser of: Actual transportation expenditures from the most recently available complete data year, or calculated expenditures based on regular route miles and mileage paid to parents.	NA; apparently funded locally	Transportation is not categorically funded but is included in the foundation program funding.
Charter Schools	Approved by and funded through local districts.	No response.	Independent charter schools are funded generally the same as school districts.	NA
Capital Outlay/Debt Service	Yes	No limit, no state aid mentioned.	NA	Debt is limited to 5% of assessed property valuation. Capital outlay funding by a local property tax levy/income surtax, a local bond issue, or a statewide one-cent sales and services tax for school infrastructure. No supplemental state aid is provided.
Other	NA	Instructional Time Allowance for districts that provide more than 175 days of instruction. Teacher Education Allowance available to districts that have teachers with a master or doctorate degree. These programs are funded from a fixed statewide pool of money.	Districts are eligible to receive \$1,000 for each student who received an academic honors diploma as well as those students who received a Core 40 diploma with technical honors.	(1) Incentive weighting for whole grade sharing for 3 years following reorganization or dissolution; ends 2019. (2) Incentive weighting for sharing administration and central services; ends 2019. (3) Incentives for reorganization or dissolution: reduces uniform levy from \$5.40 to \$4.40 per \$1,000 of taxable value, phased back over 3 years; maximum 600 enrollment to receive the full benefit. (4) funding provided to districts to reduce class size; provide early intervention programs K-3. (5) per pupil funding provided to districts to improve teacher salaries professional development programs. (6) \$308 per student to assist districts with a new Teacher Leader System designed to enhance classroom instruction.

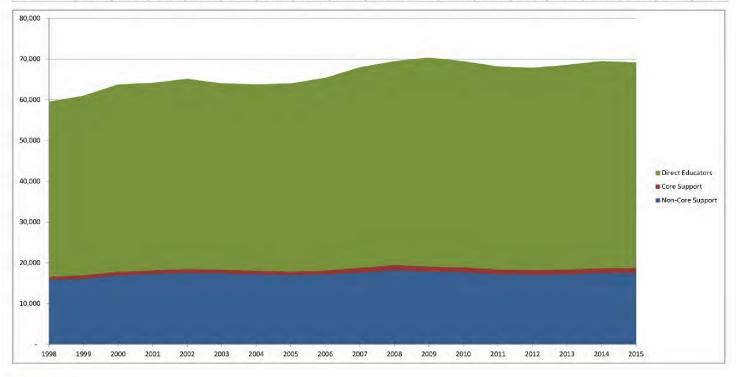
Appendix

Table 17: Student-Staff Ratios, KLRD Categories, 1998 and 2015

Categor	Personnel Typ	Certified	Student 1998	Staff 199	Ratio 199	Student 2015	Staff 2015	Ratio 2015	Student Change 98-15	Staff Change 98-1	Ratio Change 98-1	Student Pct Change 98-15	Staff Pct Change 98-1	Ratio Pct Change 98-1
<	Kindergarten Teachers	Certified	448,609	1,122		464,376	1,835	253.1	15,767	رم 713	(146.8)	3.51%	63.57%	-36.72%
	Practical Arts/Career/Tech Ed Teachers	Certified	448,609	924	485.7	464,376	1,454	319.5	15,767	530	(166.2)	3.51%	57.36%	-34.22%
	Prekindergarten Teachers	Certified	448,609	181	2,477.1	464,376	599	775.8	15,767	418	(1,701.4)	3.51%	230.54%	-68.68%
	Reading Specialists/Teachers	Certified	448,609	540	831.5	464,376	718	646.7	15,767	179	(184.9)	3.51%	33.10%	
	Regular Education Teacher Aides	Noncertified	448,609	2,155	208.2	464,376	2,949	157.5	15,767	795	(50.7)	3.51%	36.88%	
	Special Ed. Teachers Special Education Paraprofessionals	Certified Noncertified	448,609 448,609	3,295 3,321	136.2 135.1	464,376 464,376	3,949 6,190	117.6 75.0	15,767 15,767	655 2,869	(18.6)	3.51% 3.51%	19.88% 86.37%	-13.65%
	All Other Teachers	Certified	448,609	25,432	135.1	464,376	26,263	17.7	15,767	831	0.0	3.51%	3.27%	0.24%
	Principals	Certified	448,609	1,268	353.8	464,376	1,194	389.0	15,767	(74)	35.2	3.51%	-5.86%	9.96%
Pir	Assistant Principals	Certified	448,609	430	1,042.8	464,376	579	802.0	15,767	149	(240.8)	3.51%	34.59%	-23.09%
ect	School Counselors	Certified	448,609	1,100	407.7	464,376	1,134	409.4	15,767	34	1.7	3.51%	3.08%	0.42%
Educa	School Social Work Services	Certified	448,609	211	2,129.1	464,376	399	1,164.4	15,767	188	(964.7)	3.51%	89.27%	-45.31%
ator	Social Services Staff	Noncertified	448,609	43	10,360.5	464,376	100	4,639.1	15,767	57	(5,721.4)	3.51%	131.18%	-55.22%
3	Library Media Aides Library Media Specialists	Noncertified Certified	448,609 448,609	533 963	841.7 465.7	464,376 464,376	522 731	889.1 635.6	15,767 15,767	(11)	47.4	3.51% 3.51%	-2.01% -24.15%	5.64% 36.47%
	Speech Pathologists	Certified	448,609	437	1,025.9	464,376	602	771.1	15,767	165	(254.7)	3.51%	37.71%	
	Audiologists	Certified	448,609	13	33,478.3	464,376	16	29,767.7	15,767	2	(3,710.6)	3.51%	16.42%	
	Clinical or School Psychologists	Certified	448,609	347	1,293.2	464,376	389	1,192.8	15,767	42	(100.3)	3.51%	12.22%	-7.76%
	Nurses	Certified	448,609	423	1,059.8	464,376	617	752.3	15,767	194	(307.5)	3.51%	45.83%	-29.02%
		Noncertified	448,609	127	3,526.8	464,376	98	4,762.8	15,767	(30)	1,236.0	3.51%	-23.35%	35.05%
	Total	Certified Noncertified	448,609	36,686	12.2	464,376	40,478	11.5 47.1	15,767	3,792	(0.8)	3.51%	10.34%	-6.18% -35.12%
	lotai	Total	448,609 448,609	6,180 42,865	72.6	464,376 464,376	9,859 50,337	9.2	15,767 15,767	3,680 7,472	(25.5)	3.51% 3.51%	59.55% 17.43%	-35.12%
⊢	Superintendent	Certified	448,609	280	1,603.9	464,376	253	1,833.3	15,767	(26)	229.4	3.51%	-9.44%	14.30%
	Assistant Superintendents	Noncertified	448,609	3	149,536.3	464,376	7	71,442.5	15,767	4	(78,093.8)	3.51%	116.67%	-52.22%
Core S	Assoc./Asst. Superintendents	Certified	448,609	100	4,504.1	464,376	90	5,188.6	15,767	(10)	684.5	3.51%	-10.14%	15.20%
	Directors/Supervisors of Career/Tech Ed	Certified	448,609	23	19,420.3	464,376	28	16,409.1	15,767	5	(3,011.2)	3.51%	22.51%	-15.51%
	Directors/Supervisors of Health	Certified	448,609	13	35,888.7	464,376	9	49,401.7	15,767	(3)	13,513.0	3.51%	-24.80%	37.65%
	Directors/Supervisors Spec. Ed.	Certified	448,609	112	4,023.4	464,376	109	4,252.5	15,767	(2)	229.1	3.51%	-2.06%	5.69%
ddn	All Other Directors/Supervisors Instructional Coordinators/Supervisors	Certified Certified	448,609 448,609	139 86	3,218.1 5,228.5	464,376 464,376	178 171	2,610.3 2,723.6	15,767 15,767	39 85	(607.8) (2,504.9)	3.51% 3.51%	27.62% 98.72%	-18.89% -47.91%
육	Other Curriculum Specialists	Certified	448,609	79	5,693.0	464,376	185	2,723.0	15,767	106	(3,181.5)	3.51%	134.64%	
	Parents as Teachers	Noncertified				464,376	205	2,266.4						
		Certified	448,609	830	540.2	464,376	1,023	453.9	15,767	193	(86.3)	3.51%	23.19%	-15.97%
	Total	Noncertified	448,609	3	149,536.3	464,376	211	2,196.7	15,767	208	(147,339.7)	3.51%	6946.67%	
⊢	A destributed to A solution	Total	448,609	833	538.3	464,376	1,234	376.2	15,767	401	(162.1)	3.51%	48.12%	-30.11%
	Administrative Assistants Attendance Services Staff	Certified Noncertified	448,609 448,609	34 70	13,391.3 6,381.4	464,376 464,376	49 132	9,400.3 3,526.0	15,767 15,767	16 61	(3,991.0) (2,855.3)	3.51% 3.51%	47.46% 87.34%	-29.80%
	Business Managers	Noncertified	448,609	55	8,112.3	464,376	132	3,986.1	15,767	61	(4,126.2)	3.51%	110.67%	-50.86%
	Business Services - All Other Personnel	Noncertified	448,609	486	922.7	464,376	447	1,039.6	15,767	(39)	116.9	3.51%	-8.12%	12.67%
	Business Services - Directors/Coordinators/Supervisors	Noncertified	448,609	104	4,321.9	464,376	104	4,452.3	15,767	1	130.5	3.51%	0.48%	3.02%
	Coaching Assistants	Noncertified	448,609	233	1,922.1	464,376	416	1,116.8	15,767	182	(805.2)	3.51%	78.15%	-41.89%
1	Food Service - All Other Personnel	Noncertified	448,609	2,988	150.1	464,376	2,987	155.5	15,767	(1)	5.3	3.51%	-0.04%	3.56%
1	Food Service - Directors/Coordinators/Supervisors	Noncertified	448,609	191	2,351.2	464,376	289	1,608.5	15,767	98	(742.7)	3.51%	51.31%	
1	Maintenance and Operation - All Other Personnel Maintenance and Operation - Directors/Coordinators/Supervisors	Noncertified Noncertified	448,609 448,609	4,915 293	91.3 1,530.0	464,376 464,376	4,891	95.0 1,164.4	15,767 15,767	(24)	3.7 (365.6)	3.51% 3.51%	-0.49%	4.03%
S	Other - Directors/Coordinators/Supervisors	Noncertified	448,609	130	3,456.2	464,376	185	2,514.2	15,767	55	(365.6)	3.51%	42.30%	
Non-Co	School Resource Officer	Noncertified			_,	464,376	41	11,409.7	,		(2.2.5)			
Te l	Secretarial/Clerical (Central Admin.)	Noncertified	448,609	992	452.4	464,376	774	599.7	15,767	(217)	147.3	3.51%	-21.90%	32.55%
Support	Secretarial/Clerical (School Admin.)	Noncertified	448,609	2,042	219.7	464,376	2,120	219.0	15,767	78	(0.7)	3.51%	3.84%	
ĎT	Secretarial/Clerical (Student Support Service)	Noncertified	448,609	346	1,295.4	464,376	476	976.6	15,767	129	(318.8)	3.51%	37.31%	
1	Security Officers	Noncertified	448,609	141	3,186.1	464,376	150	3,091.7	15,767	9	(94.4)	3.51%	6.68%	-2.96%
1	Technology - All Other Personnel Technology - Directors/Coordinators/Supervisors	Noncertified Noncertified				464,376 464,376	716 237	648.8 1,959.4						
1	Transportation - All Other Personnel	Noncertified	448,609	1,475	304.2	464,376	1,817	255.6	15,767	342	(48.6)	3.51%	23.21%	-15.99%
1	Transportation - Directors/Coordinators/Supervisors	Noncertified	448,609	155	2,886.8	464,376	159	2,920.6	15,767	4	33.8	3.51%	2.32%	
	Others	Certified	448,609	494	908.9	464,376	424	1,094.5	15,767	(69)	185.6	3.51%	-14.04%	
		Noncertified	448,609	694	646.7	464,376	671	692.6	15,767	(23)	45.9	3.51%	-3.34%	7.10%
		Certified	448,609	527	851.1	464,376	474	980.3	15,767	(53)	129.2	3.51%	-10.13%	
	Total	Noncertified	448,609	15,310	29.3	464,376	17,125	27.1	15,767	1,815	(2.2)	3.51%	11.85%	
		Total Certified	448,609 448,609	15,837 38,043	28.3 11.8	464,376 464,376	17,598 41,975	26.4 11.1	15,767 15,767	1,761 3,931	(1.9)	3.51% 3.51%	11.12% 10.33%	
								11.1		3.951		3.51%	10.55%	-6.18%
Total	Total	Noncertified	448,609	21,492	20.9	464,376	27,195	17.1	15,767	5,703	(3.8)	3.51%	26.53%	-18.19%

Figure 2: Student-Staff Ratios, KLRD Categories, 1998 through 2015

								Ra	tios									
Category	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Direct Educators	10.47	10.19	9.90	9.85	9.56	9.73	9.71	9.59	9.36	9.05	8.95	8.74	8.97	9.14	9.20	9.13	9.10	9.23
Non-Core Support	28.33	27.85	26.81	26.21	25.36	25.56	25.76	25.97	25.64	25.28	24.57	25.04	25.60	26.36	26.62	26.63	26.31	26.39
Core Support	538.29	499.58	488.78	487.58	451.29	466.91	476.21	486.56	470.69	357.02	336.63	352.44	364.56	387.55	395.83	378.49	388.83	376.20
								Nur	nbers									
Category	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Direct Educators	42,865	44,006	45,894	45,948	46,606	45,687	45,668	46,082	47,223	49,136	49,954	51,198	50,520	49,761	49,575	50,157	50,754	50,337
Non-Core Support	15,837	16,098	16,947	17,274	17,562	17,393	17,210	17,017	17,232	17,597	18,191	17,881	17,710	17,253	17,133	17,195	17,552	17,598
Core Support	833	897	930	929	987	952	931	908	939	1,246	1,328	1,270	1,244	1,174	1,152	1,210	1,188	1,234
Students	448,609	448,325	454,322	452,722	445,377	444,542	443,302	441,896	441,787	444,879	446,874	447,706	453,362	454,864	456,001	457,897	461,854	464,376



References

- Average Freshman Graduation Rate from NCES.
- Cohort Graduation Rate, 18-24 HS Completers, and 25 and Up data from ed.gov.
- NAEP average percent at basic or above, the percent at proficient or above, and the SAT mean scores reported by NCES.
- ACT data reported by ACT.
- ACT and SAT ranks calculated on the difference between actual value and predicted value based on percent participation.
- Percent of children in poverty is reported by kidscount.org.
- Percent eligible for free or reduced-price lunch, percent served under IDEA, percent participating in ELL, and percent non-White reported by NCES.
- Student to District, School, and Staff ratios reported by NCES.
- Household Income and attainment levels for 25 year olds and up and urban density data reported by the U.S. Census Bureau.
- Population per square mile from US50.com.
- State Funding Formula Component info from <u>https://schoolfinancesdav.wordpress.com/</u>
- State school financial data from Public Education Finances: 2013, U.S. Census