

Exhibit A

Session ends; some expect big budget deficit in '08

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The Legislature adjourned its 2006 session Wednesday night, leaving town with a large school funding plan but a slate of expected budget problems on the horizon.

The 93-day affair started and ended with bipartisan gestures -- and had a few partisan moments in between. Legislative leaders gave themselves high marks. They helped usher through a multiyear school funding bill that they hope will satisfy Kansas Supreme Court demands for additional education funding.

"I think the people of Kansas were well-served," said House Speaker Doug Mays, R-Topeka, who gavelled out the last of four sessions as leader of the House.

In last-minute action, lawmakers passed a highly touted tax cut on business machinery and equipment and sent Gov. Kathleen Sebelius a bill that would reform campaign finance laws. Lawmakers also passed major legislation boosting penalties for sexual offenders and a bill that allows Kansans to carry concealed weapons. The Legislature also put one more stake in the heart of casino gambling in Kansas and rebuffed attempts to repeal a law that provides more affordable tuition rates to illegal immigrants.

But school funding was the talk of the Statehouse in the session's last day.

From her Statehouse office, Gov. Kathleen Sebelius talks Wednesday about what the Legislature accomplished this session. She said she will sign a \$541 million school finance bill.

Lawmakers remain under a Kansas Supreme Court mandate to increase what they spend on the state's elementary and secondary schools. The Legislature made its effort to comply late Tuesday when the House and Senate approved a three-year, \$541 million schools plan.

The plan was criticized lightly even by its supporters. But Sebelius said Wednesday she would sign the bill, which adds large amounts of new money to programs for students in poverty.

"All in all, the 2006 session will go down as a victory for schools," Sebelius said during a session-ending news conference. "That's probably the most significant statement the Legislature has ever made, in history, about our willingness to close that learning gap."

Bipartisan support

By Wednesday, the session seemed to have looped around back to where it started in January when lawmakers began 2006 with a legislative study that suggested at least a \$399 million increase in public school spending.

Early on, legislative leaders from both parties pledged to work toward passing a bipartisan, multiyear school funding plan.

But as the cost of such proposals were projected several years into the future, the state's budget picture soured. Many Republicans, especially conservatives, began resisting passage of large school funding plans.

In fact, the school finance bill that will become law, which is similar to many others contemplated by lawmakers during the session, is projected to leave the state with a \$422 million budget deficit by mid-2008.

But by Tuesday, a mix of Democrats and moderate and conservative Republicans voted to approve the bill -- citing practicality and downplaying the fiscal concerns. The group was led by Mays and House Minority Leader Dennis McKinney, D-Greensburg, who spent much of the session on opposite sides on schools.

"Sometimes in the session, everyone needs to voice their views, and it takes time to converge on an agreement," McKinney said. "No one came out losers." Sebelius' signature would send the bill back into the court system where attorneys for two Kansas school districts are expected to argue the plan doesn't meet the Legislature's constitutional duty to fund public schools. Attorneys for the state will argue the opposite.

Lawmakers spent much of Wednesday speculating on what the court would do.

"I hope they wouldn't do anything that would cause a special session," Mays said.

Tax cuts

Meanwhile, the Legislature finished its session by passing a bill that would eliminate property taxes on new business machinery and equipment.

Lawmakers rejected the notion it was irresponsible to reduce revenues -- by an estimated \$123 million over three years -- in the face of a budget deficit. The measure passed 28-11 in the Senate and 109-10 in the House.

"It's the one thing we can do to stimulate capital investors," said Rep. Tom Thull, D-North Newton. "If it means new facilities, new employees -- if it just means survival -- any one of those would be a benefit to our Kansas communities."

Some voted against the bill, which was proposed by Sebelius, because of its potential impact on local government. The bill lays out a plan by which the state would reimburse counties for tax revenue lost under the tax cut.

But some said those reimbursements weren't enough.

"People I represent have little to gain by this endeavor," said Senate Majority Leader Derek Schmidt, R-Independence, who voted "no."

Wins and losses

On the last vote of the session, the House struggled to pass the state's final budget for the fiscal year that starts July 1. Most Democrats opposed the spending package -- which funds government agencies, highway programs and schools -- saying Republicans ignored their pleas to include more money for health care programs.

"It was their budget. They had to pass it," Thull said. The bill initially looked as if it would fail, but garnered just enough support for passage, 65-49.

Barring higher-than-expected revenue collections, the budget is projected to leave the state facing a deficit in 2008.

Sebelius and others had hoped the Legislature would pass a bill to expand casino gambling in Kansas to try to stave off a budget deficit. But an 11th-hour procedural vote in the House to bring gambling to a debate failed Wednesday 72-44.

Meanwhile, Democrats lamented the Legislature didn't do more to address the rising cost of health care.

Sebelius had recommended bolstering a program that helps small businesses provide health insurance to their employees and offer health care to all children in Kansas under age 5.

"It's not really about spending money. It's about choices made," Sebelius said.

The Legislature also didn't resolve a bill that would have restricted the funeral protests of Topeka's Westboro Baptist Church. The House and Senate couldn't agree whether to exempt public areas to protect the state from a free speech lawsuit.

Pastor Fred Phelps has been traveling the country during the past year to hold anti-gay pickets at the funerals of slain U.S. soldiers.

Congress on Tuesday passed a bill to prohibit protesters from disrupting funeral services at national cemeteries.

"I find it a little ironic that nationally, they can come together on a bill and we can't mobilize the kind of will in Kansas to make a similar statement," Sebelius said.

"Picketing funerals of soldiers is despicable."

Mays agreed: "I'm disappointed we weren't able to pass something with any teeth."

SENATE ROLL CALL

The Senate voted 28-11 to approve a bill that would eliminate taxes on new business machinery and equipment.

Voting yes: Allen, Apple, Barnett, Barone, Brownlee, Bruce, Donovan, Emler, Francisco, Huelskamp, Jordan, Journey, Kelly, McGinn, Morris, O'Connor, Ostmeier, Palmer, Petersen, Pine, Pyle, Vicki Schmidt, Schodorf, Umbarger, Vratil, Wagle, Wilson, Wysong.

Voting no: Betts, Brungardt, Gilstrap, Goodwin, Haley, Hensley, Lee, Derek Schmidt, Steineger, Taddiken, Teichman.

Not present: Reitz.

HOUSE ROLL CALL

The House voted 109-10 to approve a bill that would eliminate taxes on new business machinery and equipment.

Voting yes: Aurand, Ballard, Beamer, Brown, Brunk, Burgess, Carlin, Carlson, Colloton, Cox, Craft, Crow, Dahl, Davis, DeCastro, Decker, Dillmore, Faber, Faust-Goudeau, Flaharty, Flora, Freeborn, Garcia, Geroge, Goico, Gordon, Grange, Grant, Hawk, Hayzlett, Henry, Hill, Holland, Carl Holmes, Mitch Holmes, Horst, Huebert, Huff, Humerickhouse, Huntington, Hutchins, Huy, Dan Johnson, Everett Johnson, Kelley, Kelsey, Kilpatrick, Kinzer, Kirk, Knox, Kuether, Landwehr, Lane, Light, Loganbill, Loyd, Lukert, Mah, Mast, Masterson, Mays, McCreary, McKinney, McLeland, Menghini, Merrick, Frank Miller, Melody Miller, Jim Morrison, Judy Morrison, Myers, Neufeld, O'Neal, Oharah, Olson, Otto, Owens, Pauls, Peck, Phelps, Pilcher-Cook, Pottorff, Powell, Powers, Proehl, Roth, Ruff, Sawyer, Schwab, Schwartz, Stephanie Sharp, Shultz, Siegfried, Sloan, Storm, Svaty, Swenson, Tafanelli, Thull, Treaster, Vickrey, Ward, Watkins, Weber, Wilk, Williams, Wolf, Yoder, Yonally.

Voting no: Burroughs, Feuerborn, Gatewood, Henderson, Long, Peterson, Ruiz, Bonnie Sharp, Trimmer, Winn.

Not voting: Bethell, Carter, Edmonds, Kiegerl, Krehbiel, O'Malley.

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Exhibit B

The budget hole has been known for years and would have existed even without the recession.

State General Fund Profile — FY 2005 – FY 2009 (Amounts in Millions)

	Approved FY 2005	Approved FY 2006	Revised FY 2007	Projected FY 2008	Projected FY 2009
Beginning Balance	\$ 327.5 \$	478.7 \$	620.4 \$	396.6 \$	(3.4)
Tax Reductions Approved (Total SGF Impact Including Net Transfers)	0.0	0.0	(17.5)	(44.1)	(61.4)
Receipts (April 2005 Consensus) - 4.0 Percent Growth in FY 2008 and FY 2009)	4,841.3	5,308.7	5,310.1	5,407.5	5,611.4
Adjusted Receipts	4,841.3	5,308.7	5,292.6	5,363.4	5,550.0
Total Available	\$ 5,168.8 \$	5,787.4 \$	5,913.0 \$	5,760.0 \$	5,546.6
K-12 Additional Funding - \$466.2 Million Over 3 Years (SB 549)	--	--	194.5	149.0	122.7
Less All Other Expenditures	4,690.1	5,167.0	5,321.9	5,614.4	5,850.5
Total Expenditures	4,690.1	5,167.0	5,516.4	5,763.4	5,973.2
Ending Balance	\$ 478.7 \$	620.4 \$	396.6 \$	(3.4) \$	(426.6)
Ending Balance as a Percentage of Expenditures	10.2%	12.0%	7.2%	(0.1)%	(7.1)%
Receipts Above Expenditures	\$ 151.2 \$	141.7 \$	(223.8) \$	(400.0) \$	(423.2)

Footnotes:

- 1) FY 2006 and FY 2007 expenditures are as approved by the 2006 Legislature.
- 2) FY 2006 revised receipts and FY 2007 projected receipts reflect the estimates of the Consensus Revenue estimating group as of April 17, 2006, as adjusted for legislation.
- 3) FY 2008 base receipts assume a 4.0 percent growth, plus year-to-date receipts above the estimates; and expenditures include out-year significant obligations (i.e., SRS and Aging caseloads, KPERS, and KDOT bonds, etc.) Other areas of government are frozen at the FY 2007 level.
- 4) \$466.2 million in new K-12 Funding FY 2007 - FY 2009 - SB 549.

This state general fund profile was prepared in the summer of 2006, just after the *Montoy* three-year funding plan, SB 549, was adopted. It shows that lawmakers knew that the state ending balance would be \$426.6M in the hole at the end of the three years. During this three year period the legislature continued to cut revenues (taxes) knowing that they could not meet their constitutional obligation to fund schools.

At the time the school funding plan was adopted, it was known that the state's expenditures would exceed the state's revenues in 2007, 2008 and 2009. There had been a surplus in 2005 and 2006.

Exhibit C

**Estimated Effect of Tax Reductions and Increases
Enacted since 1995**
Dollars are in Millions

	<u>FY 1995</u>	<u>FY 1996</u>	<u>FY 1997</u>	<u>FY 1998</u>	<u>FY 1999</u>	<u>FY 2000</u>	<u>FY 2001</u>	<u>FY 2002</u>	<u>FY 2003</u>	<u>FY 2004</u>	<u>FY 2005</u>
Property Taxes:											
Car Tax Reductions	--	\$ 26.7	\$ 68.9	\$ 95.5	\$ 96.6	\$ 104.9	\$ 106.5	\$ 108.1	\$ 109.6	\$ 111.8	\$ 114.0
General Property Tax Reduction	--	--	\$ -	\$ 115.6	\$ 267.5	\$ 326.2	\$ 338.9	\$ 362.3	\$ 378.4	\$ 393.5	\$ 409.3
Property Tax Subtotal	\$ --	\$ 26.7	\$ 68.9	\$ 211.1	\$ 364.1	\$ 431.1	\$ 445.4	\$ 470.4	\$ 488.0	\$ 505.3	\$ 523.3
Income Taxes:											
Military Recruitment Bonuses	--	--	\$ 1.5	\$ 1.5	\$ 1.5	\$ 1.5	\$ 1.5	\$ -	\$ -	\$ -	\$ -
Homestead Program - Indexation	--	--	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.2	\$ 0.2	\$ 0.3	\$ 0.4
Soc Sec Exemption	--	--	\$ 16.3	\$ 39.3	\$ 39.3	\$ 49.3	\$ 51.5	\$ 53.8	\$ 56.2	\$ 58.7	\$ 61.4
Historic Preservation Tax Credits	--	--	\$ -	\$ 18.4	\$ 18.4	\$ 14.4	\$ 14.6	\$ 14.8	\$ 15.0	\$ 15.2	\$ 15.4
Homestead Program Expansion	--	--	\$ -	\$ -	\$ 36.3	\$ 28.8	\$ 29.7	\$ 30.6	\$ 31.6	\$ 32.6	\$ 33.7
Franchise Tax Phase Out	--	--	\$ -	\$ -	\$ 7.0	\$ 10.8	\$ 10.8	\$ 17.4	\$ 20.3	\$ 20.1	\$ 19.0
Various Tax Credits	--	--	\$ -	\$ -	\$ 19.8	\$ 21.0	\$ 21.4	\$ 23.8	\$ 41.0	\$ 45.1	\$ 47.3
Endangered Species Tax Credit	--	--	\$ -	\$ -	\$ 23.6	\$ 25.9	\$ 25.2	\$ 25.6	\$ 32.2	\$ 34.6	\$ 34.6
Tax Credit for Adoptions	--	--	\$ -	\$ -	\$ 1.5	\$ 4.8	\$ 2.8	\$ -	\$ -	\$ -	\$ -
Single Income Rate Reductions	--	--	\$ -	\$ -	\$ -	\$ 0.2	\$ 0.2	\$ -	\$ -	\$ -	\$ -
Increase Standard Deduction	--	--	\$ -	\$ -	\$ -	\$ -	\$ 4.0	\$ 4.0	\$ 4.0	\$ 4.0	\$ 4.0
Increase Personal Exemption	--	--	\$ -	\$ -	\$ -	\$ -	\$ 0.8	\$ 0.8	\$ 0.8	\$ 0.8	\$ 0.8
Tax Credit for Business Machinery	--	--	\$ -	\$ -	\$ -	\$ -	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4
Earned Income Tax Credit	--	--	\$ -	\$ -	\$ 17.9	\$ 136.8	\$ 163.0	\$ 171.4	\$ 201.7	\$ 211.9	\$ 217.0
Food Sales Tax Rebate	--	--	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Oil Property Tax Credits	--	--	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Alternative Fuel Credits	--	--	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Education Savings Program	--	--	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Agriculture Loan Privilege Tax Credit	--	--	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Farm Loss Carrybacks	--	--	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Income Tax Subtotal	\$ --	\$ -	\$ -	\$ 17.9	\$ 147.5	\$ 136.8	\$ 163.0	\$ 171.4	\$ 201.7	\$ 211.9	\$ 217.0
Replace Inheritance Tax with Estate Tax	--	--	\$ -	\$ -	\$ 30.5	\$ 63.3	\$ 66.4	\$ 69.7	\$ 73.2	\$ 76.9	\$ 80.7
Phasing Out of Estate Tax	--	--	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax Exemptions for:											

New Construction Services	\$ 2.1	\$ 17.7	\$ 18.5	\$ 19.4	\$ 20.3	\$ 21.2	\$ 22.1	\$ 22.6	\$ 23.2	\$ 23.9	\$ 24.5
Utilities Consumed during the Production Process	\$ -	\$ 12.4	\$ 13.0	\$ 13.6	\$ 14.3	\$ 14.9	\$ 15.5	\$ 15.8	\$ 16.3	\$ 16.7	\$ 17.2
Residential Remodeling	\$ -	\$ -	\$ -	\$ -	\$ 14.7	\$ 16.6	\$ 17.3	\$ 17.7	\$ 18.2	\$ 18.7	\$ 19.2
Major Component Parts Exemption	\$ -	\$ -	\$ -	\$ -	\$ 1.4	\$ 1.6	\$ 1.7	\$ 1.7	\$ 1.8	\$ 1.8	\$ 1.9
Grain Storage and Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1.1	\$ 0.8	\$ -	\$ -	\$ -	\$ -
Property Consumed in One Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.5	\$ 0.5	\$ 0.5	\$ 0.5	\$ 0.5	\$ 0.5
Health Clinic Exemptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2
Integrated Plant Exemptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3.9	\$ 4.0	\$ 4.1	\$ 4.2	\$ 4.3
Sales Tax on Used Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5.0
Repair of Transmission Lines	\$ -	\$ 1.8	\$ 1.9	\$ 2.0	\$ 9.7	\$ 10.7	\$ 11.0	\$ 11.2	\$ 11.6	\$ 11.9	\$ 12.2
Various Other Exemptions	\$ 2.1	\$ 31.9	\$ 33.4	\$ 35.0	\$ 60.4	\$ 66.8	\$ 73.0	\$ 73.8	\$ 75.8	\$ 77.9	\$ 85.0
Sales Tax Subtotal											

Severance Taxes:

Production Exemptions	--	--	--	\$ -	\$ 2.7	\$ 4.6	\$ 4.6	\$ 4.6	\$ 4.6	\$ 4.6	\$ 4.6
Insurance Premiums Taxes	--	--	--	\$ 1.5	\$ 21.6	\$ 26.6	\$ 28.6	\$ 24.1	\$ 19.6	\$ 15.0	\$ 12.0
Privilege Taxes				\$ -	\$ 8.4	\$ 8.8	\$ 9.2	\$ 9.7	\$ 10.2	\$ 10.6	\$ 11.0

Reductions in Employers'

Unemployment Contributions	97.4	103.8	110.7	119.8	124.2	--	--	--	--	--	--
Total Tax Reductions	\$ 99.5	\$ 162.4	\$ 213.0	\$ 385.3	\$ 759.4	\$ 758.0	\$ 790.2	\$ 823.7	\$ 873.1	\$ 902.2	\$ 933.6
Cumulative Reductions	\$ 99.5	\$ 261.9	\$ 474.9	\$ 860.2	\$ 1,619.6	\$ 2,377.6	\$ 3,167.8	\$ 3,991.5	\$ 4,864.6	\$ 5,766.7	\$ 6,700.4

Total w/o Reduction in Employers Unemployment Contributions	\$ 2.1	\$ 58.6	\$ 102.3	\$ 265.5	\$ 635.2	\$ 758.0	\$ 790.2	\$ 823.7	\$ 873.1	\$ 902.2	\$ 933.6
Cumulative Reductions w/o Employers Unemployment Contributions	\$ 2.1	\$ 60.7	\$ 163.0	\$ 428.5	\$ 1,063.7	\$ 1,821.7	\$ 2,611.9	\$ 3,435.6	\$ 4,308.7	\$ 5,210.8	\$ 6,144.5
Tax Increases									\$ 252.0	\$ 295.0	\$ 304.0
Cumulative Increases									\$ 252.0	\$ 547.0	\$ 851.0

Estimated Fiscal Notes for Selected Tax Cuts Enacted Since 2005												
Session	Bill #	Brief Description	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	thru FY 13
		(\$ in millions)										
2005	SB 256	Inc Tax Exemption - Military Recruitment Bonuses	\$0.000	-\$0.587	-\$0.622	-\$0.660	-\$0.699	-\$0.741	-\$0.786	-\$0.833	-\$0.883	-\$5.810
2005	SB 133	Homestead Program - Indexation	\$0.000	\$0.000	-\$0.025	-\$0.050	-\$0.075	-\$0.100	-\$0.125	-\$0.150	-\$0.175	-\$0.700
2005	SB 23	Repeal of "Clunker" Sales Tax on Used Vehicles	-\$5.000	-\$5.175	-\$5.356	-\$5.544	-\$5.738	-\$5.939	-\$6.147	-\$6.362	-\$6.584	-\$51.845
2005	SB 138	Certain Tax Credits	-\$0.500	-\$0.500	-\$0.500	-\$0.500	-\$0.500	-\$0.500	-\$0.500	-\$0.500	-\$0.500	-\$4.500
2005	HB 2040	Sales Tax Ex - Hearing Aid Repair	\$0.000	-\$0.093	-\$0.096	-\$0.100	-\$0.103	-\$0.107	-\$0.110	-\$0.114	-\$0.118	-\$0.842
2005	HB 2222	Indiv Dvlpmt Account Program	-\$0.503	-\$0.503	-\$0.503	-\$0.503	-\$0.503	-\$0.503	-\$0.503	-\$0.503	-\$0.503	-\$4.527
2006	SB 365	Phasing Out of Estate Tax	\$0.000	\$0.000	\$0.000	-\$9.000	-\$20.000	-\$37.000	-\$47.000	-\$52.000	-\$52.000	-\$217.000
2006	SB 404	Numerous Sales Tax Exemptions	\$0.000	\$0.000	-\$12.702	-\$15.448	-\$17.291	-\$8.173	-\$8.630	-\$10.087	-\$11.546	-\$83.877
2006	HB 2583	M and E	\$0.000	\$0.000	-\$3.500	-\$27.162	-\$42.737	-\$58.905	-\$63.698	-\$62.729	-\$68.869	-\$327.600
2007	HB 2031	Soc Sec Exemption and EITC Expansion	\$0.000	\$0.000	\$0.000	-\$12.900	-\$19.400	-\$21.300	-\$23.400	-\$25.800	-\$26.135	-\$128.935
2007	HB 2171	Sales Tax Exemptions - Various	\$0.000	\$0.000	\$0.000	-\$0.650	-\$0.673	-\$0.696	-\$0.721	-\$0.746	-\$0.772	-\$4.258
2007	HB 2240	Sales Tax Ex - Repair of Transmission Lines	\$0.000	\$0.000	\$0.000	-\$3.000	-\$3.387	-\$3.506	-\$3.629	-\$3.756	-\$3.887	-\$21.165
2007	HB 2405	Historic Preservation Tax Credits	\$0.000	\$0.000	\$0.000	-\$0.575	-\$0.575	-\$0.575	-\$0.575	-\$0.575	-\$0.575	-\$3.450
2007	HB 2476	Homestead Program Expansion	\$0.000	\$0.000	\$0.000	-\$10.500	-\$11.000	-\$11.600	-\$12.200	-\$12.800	-\$13.500	-\$71.600
2007	HB 2264	Franchise Tax Phase Out	\$0.000	\$0.000	\$0.000	-\$7.000	-\$16.500	-\$26.500	-\$37.000	-\$48.000	-\$50.000	-\$185.000
2007	HB 2004	Various Tax Credits	\$0.000	\$0.000	\$0.000	-\$4.100	-\$4.100	-\$4.100	-\$4.100	-\$4.100	-\$4.100	-\$24.600
2007	HB 2540	Business Disaster Sales Tax Relief	\$0.000	\$0.000	-\$0.400	-\$1.600	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	-\$2.000
2008	HB 2434	Omnibus Tax Bill Includes Corporate Rate Cut	\$0.000	\$0.000	\$0.000	\$0.000	\$0.141	\$0.141	\$0.139	\$1.079	\$1.078	\$2.578
		Total These Bills	-\$6.003	-\$6.858	-\$23.704	-\$99.291	-\$143.140	-\$180.104	-\$208.985	-\$227.975	-\$239.070	-\$1,135.131

At the request of Alan Conroy, I have assembled a list of some of the tax policy changes enacted since the 2000 session, along with the bill numbers. Generally, the fiscal notes we have at this point in time still associated with legislation prior to 2005 are sketchy at best.

What I have done, however, is assemble a table to briefly quantify certain tax cuts which have been enacted over the last four years. This table includes the 2008 omnibus tax bill, which is actually slightly revenue-positive.

I should point out that while the fiscal note associated with the machinery and equipment property tax exemption enacted in 2006 is generally associated only with the loss of revenue to the state's 21.5 mills and the partial ("slider") replacement revenues, a much larger tax cut will in fact result from a reduction in local property taxes for the owners of this subclass of property. It is anticipated that almost all of the property taxes paid by business machinery and equipment owners, which was \$234 million in tax year 2005, will be gone from the tax base within a period of years once most of the property has been replaced.

Another observation perhaps worthy of mention is the fact that by choosing to not decouple in 2008, the Kansas Legislature effectively agreed to an additional \$87 million in state tax cuts that, by virtue of our conformity to federal tax law, were enacted by the U. S. Congress. The attached table does not reflect this reduction in state revenue.

The table indicates that the estimated amount of tax cuts enacted over the last four sessions for FY 2009, the current fiscal year, is already over \$143 million. For FY 2010, the amount is expected to be over \$180 million, absent any further changes in law. From a cumulative standpoint, tax cuts enacted the last four years are about \$1.135 billion thru FY 2013.

Selected Tax Changes Since 2000

Sales tax exemption for grain storage extended – SB 59 (2000);
"Telephonestead" income tax credits – SB 226 (2000);
Use of farm net operating loss carrybacks expanded – SB 226 (2000);
"Integrated plant" sales tax exemption codified, refunds provided – HB 2011 (2000);
Tax incentives for independent power producers – HB 2266 (2001);
Tax exemption for eligible electric generation facilities – HB 2245 (2001);
Income tax credit for abandoned-well plugging made permanent – SB 45 (2001);
Property tax exemption expansion for farm storage and drying equipment – SB 138 (2001);
Expansion of Job Investment Credit Act – SB 146 (2001);
Income tax credit for business research and development – HB 2055 (2001);
Income tax credit for historic preservation – HB 2128 (2001);
Certified capital formation company tax credits – HB 2505 (2002);
Business machinery and equipment tax credits expanded – SB 39 (2002);
Tax credits made available to railroads for first time – SB 39 (2002);
Special apportionment formula for investment funds service corporations – SB 39 (2002);
Diversion of tire manufacturer employee withholding tax – SB 39 (2002);
Low cost (\$250 to \$400) exemption expansion for business machinery – SB 39 (2002);

Agricultural land capitalization rate change lowers property tax value – SB 39 (2002);
Increase in sales tax from 4.9 to 5.3 percent – SB 39 (2002);
Increase in cigarette tax from 24 to 79 cents per pack – SB 39 (2002);
Reimposition of succession/inheritance tax on certain heirs – SB 39 (2002);
Historic preservation credits expanded – SB 39 (2002);
Various taxpayer fairness provisions – SB 39 (2002);
IMPACT program expanded yet again – SB 565 (2002);
Tax credit for port authority debt retirement – HB 2586 (2002);
Motor fuel tax increase 2 cents per gallon – HB 3011 (2002);
Sales tax rate of 5.3 made permanent – SB 265 (2003);
Statewide STAR bond (sales tax diversion) authority expansion – Sub HB 2208 (2003);
Employee withholding tax diversion (bonds) for major manufacturers – SB 281 (2003);
Tax amnesty – HB 2005 (2003);
Streamlined sales tax compliance provisions – HB 2005 (2003);
Succession tax repealed retroactive to enactment – HB 2005 (2003);
Estate tax filing exemption threshold to mirror federal in 2007 – HB 2005 (2003);
Retailers given temporary choice re sourcing (streamlined) – Sub SB 147 (2004);
Increase in franchise tax – Sub SB 147 (2004);
Imposition of presumptive sales tax on certain private car sales – Sub SB 147 (2004);
Diversion of revenues authorized for biosciences industry – HB 2647 (2004);
Further expansion of IMPACT program – HB 2647 (2004);
Rural business development tax credit – HB 2647 (2004);
Angel investor tax credit – HB 2647 (2004);
Sales tax exemption for computer software customization services – Sub SB 147 (2004);
Decelerated sales tax remittance schedule for certain retailers – Sub SB 147 (2004);
Repeal of presumptive sales tax on private care sales – SB 23 (2005);
Tax credits for employment of math/science teachers – SB 138 (2005);
Qualified manufacturer act authorizes diversion/return of withholding tax – HB 2265 (2005);
Further expansion of IMPACT program – HB 2265 (2005);
Six-year extension of sales tax exemption associated with enterprise zones – HB 2164 (2005);
Expansion of rural business and community entrepreneurship tax credits – SB 324 (2006);
Reaffirming phase-out of estate tax – SB 365 (2006);
Tax credit for employment of ex-military personnel – SB 432 (2006);
Property tax exemption for business machinery and equipment – HB 2583 (2006);
Extend rural business development tax credit sunset by five years– HB 2004 (2007);
Tax credit for certain film production activities – HB 2004 (2007);
Expansion of angel investor tax credit act – HB 2004 (2007);
Extend sunset on STAR bond authority by five years – HB 2005 (2007);
Phase out and ultimate repeal of corporation franchise tax – HB 2264 and SB 215 (2007)
Income tax exemption for certain social security benefits – HB 2031 (2007);
Single-factor apportionment formula for certain manufacturers – SB 240 (2007) ;
Homestead program expansion – Sub HB 2476 (2007);
Earned income tax credit expansion – HB 2031 (2007);
Property tax exemption for nuclear generation facilities – HB 2038 (2007)

Income tax incentives for biofuels – HB 2038 (2007)
Income tax incentives for renewable electric cogeneration – HB 2038 (2007)
Property and income tax incentives for waste heat utilization systems – HB 2038 (2007)
Expansion of certain incentives to all biomass-to-energy plants – HB 2038 (2007)
Sales tax exemption for certain storm-damaged business purchases – HB 2240 (2007)
Corporate rate cut and various apportionment provisions – S Sub HB 2434 (2008)
Disaster relief income tax credits for business investments – S Sub HB 2434 (2008)
Safe Senior Property Tax Credits – S Sub HB 2434 (2008)
Disaster-related sales tax exemptions – S Sub HB 2434 (2008)

Exhibit D

February 17, 2009

FROM: Dale M. Dennis, Deputy
Commissioner of Education

SUBJECT: HOUSE SUBSTITUTE FOR SUBSTITUTE FOR
SENATE BILL 23 FOLLOWING GOVERNOR'S ACTION

Attached is a computer printout (SF9069) which provides the effects of House Substitute for Substitute for Senate Bill 23 following the Governor's action. This bill provides for a \$33 adjustment in base state aid per pupil and one percent in special education.

Please review the column explanation carefully.

COLUMN EXPLANATION

Column 1 -- 2008-09 Estimated FTE enrollment

2 -- 2008-09 Estimated effects of a \$33 adjustment in BASPP

3 -- 2008-09 Estimated adjustment in special education state aid

4 -- 2008-09 Total adjustments (Column 2 + 3)

2/17/2009		Col 1	Col 2	Col 3	Col 4	
GOVERNOR'S ALLOTMENT AND VETC						
USD		2008-09	2008-09 Est.	2008-09 Est.	2008-09 Est.	
No.	County Name	USD Name	FTE Enrollment (includes MILT)	GSA Reduction \$33.00	Sped Reduction	Total Reductions (Col 2 + Col 3)
101	Neosho	Erie	550.0	-34,007	-9,753	-43,760
102	Gray	Cimarron-Ensign	658.2	-35,907	-5,818	-41,726
103	Cheyenne	Cheylin	130.0	-10,788	-1,445	-12,233
105	Rawlins	Rawlins County	317.5	-18,355	-3,408	-21,762
106	Ness	Western Plains	159.0	-12,213	-2,114	-14,327
107	Jewell	Rock Hills	265.0	0	-3,195	-3,195
108	Washington	Washington Co. Schools	400.0	0	-6,303	-6,303
109	Republic	Republic County	479.0	0	-6,790	-6,790
110	Phillips	Thunder Ridge	232.0	0	-3,755	-3,755
200	Greeley	Greeley County	212.0	-14,985	-1,699	-16,684
202	Wyandotte	Turner	3,830.0	-178,154	-35,211	-213,365
203	Wyandotte	Piper	1,584.0	-60,938	-10,309	-71,246
204	Wyandotte	Bonner Springs	2,285.0	-99,630	-17,181	-116,811
205	Butler	Bluestem	599.0	-34,478	-6,769	-41,248
206	Butler	Remington-Whitewater	511.4	-29,063	-5,793	-34,856
207	Leavenworth	Ft. Leavenworth	1,829.8	-66,957	-12,919	-79,876
208	Trego	WaKeeney	443.5	-24,318	-4,339	-28,657
209	Stevens	Moscow	208.2	-14,834	-1,539	-16,373
210	Stevens	Hugoton	947.7	-49,233	-6,564	-55,797
211	Norton	Norton	683.7	-34,736	-8,496	-43,231
212	Norton	Northern Valley	206.5	-14,319	-2,619	-16,938
213	Norton	West Solomon	38.0	-3,640	-722	-4,362
214	Grant	Ulysses	1,591.0	-72,362	-10,603	-82,965
215	Kearny	Lakin	637.0	-36,610	-4,176	-40,786
216	Kearny	Deerfield	278.0	-19,655	-2,285	-21,940
217	Morton	Rolla	200.0	-13,626	-1,558	-15,183
218	Morton	Elkhart	676.5	-35,102	-4,040	-39,142
219	Clark	Minneola	271.0	-15,540	-2,903	-18,442
220	Clark	Ashland	216.0	-14,002	-2,474	-16,476
223	Washington	Barnes	336.3	-20,262	-4,419	-24,681
224	Washington	Clifton-Clyde	294.0	-17,784	-3,928	-21,711
225	Meade	Fowler	162.0	-12,210	-2,002	-14,212
226	Meade	Meade	458.9	-25,717	-4,509	-30,225
227	Hodgeman	Jetmore	253.0	-16,041	-3,004	-19,046
228	Hodgeman	Hanston	72.5	-5,693	-964	-6,657
229	Johnson	Blue Valley	19,953.6	-775,302	-203,147	-978,449
230	Johnson	Spring Hill	2,419.6	-97,406	-16,146	-113,552
231	Johnson	Gardner-Edgerton	4,347.4	-176,913	-41,575	-218,488
232	Johnson	DeSoto	6,071.9	-252,282	-54,389	-306,671
233	Johnson	Olathe	25,222.4	-1,018,783	-300,222	-1,319,005
234	Bourbon	Ft. Scott	1,947.5	-87,417	-12,938	-100,355
235	Bourbon	Uniontown	434.0	-27,327	-3,879	-31,206
237	Smith	Smith Center	446.0	-25,816	-5,792	-31,608
239	Ottawa	North Ottawa Co.	602.9	-31,492	-5,721	-37,213
240	Ottawa	Twin Valley	610.5	-33,003	-5,890	-38,894
241	Wallace	Wallace	193.5	-13,622	-2,195	-15,818
242	Wallace	Weskan	102.5	-8,286	-1,086	-9,372
243	Coffey	Lebo-Waverly	548.0	-29,489	-5,380	-34,869
244	Coffey	Burlington	823.5	-41,712	-13,279	-54,991
245	Coffey	LeRoy-Gridley	260.0	-15,936	-2,969	-18,905
246	Crawford	Northeast	530.0	-32,970	-5,407	-38,377
247	Crawford	Cherokee	706.5	-39,584	-7,281	-46,864
248	Crawford	Girard	997.0	-50,078	-9,264	-59,341
249	Crawford	Frontenac	827.5	-39,749	-6,489	-46,237
250	Crawford	Pittsburg	2,638.1	-121,968	-23,239	-145,207
251	Lyon	North Lyon Co.	513.0	-30,258	-4,925	-35,183
252	Lyon	Southern Lyon Co.	509.4	-30,086	-5,865	-35,951
253	Lyon	Emporia	4,307.1	-220,097	-34,729	-254,826
254	Barber	Barber Co.	502.0	-28,073	-6,373	-34,446
255	Barber	South Barber Co.	221.0	-14,490	-2,636	-17,127
256	Allen	Marmaton Valley	320.5	-20,077	-4,954	-25,031
257	Allen	Iola	1,396.0	-67,145	-18,872	-86,017

2/17/2009		Col 1	Col 2	Col 3	Col 4	
GOVERNOR'S ALLOTMENT AND VETO						
USD		2008-09	2008-09 Est.	2008-09 Est.	2008-09 Est.	
No.	County Name	USD Name	FTE Enrollment (includes MILT)	GSA Reduction \$33.00	Sped Reduction	Total Reductions (Col 2 + Col 3)
258	Allen	Humboldt	495.0	-27,179	-6,486	-33,664
259	Sedgwick	Wichita	45,579.7	-2,198,655	-430,327	-2,628,981
260	Sedgwick	Derby	6,303.3	-254,070	-54,382	-308,452
261	Sedgwick	Haysville	4,668.2	-205,115	-44,054	-249,169
262	Sedgwick	Valley Center	2,523.3	-100,393	-23,776	-124,169
263	Sedgwick	Mulvane	1,818.5	-71,099	-13,826	-84,925
264	Sedgwick	Clearwater	1,282.5	-55,381	-11,714	-67,095
265	Sedgwick	Goddard	4,833.5	-190,130	-39,386	-229,516
266	Sedgwick	Maize	6,337.8	-248,229	-54,551	-302,780
267	Sedgwick	Renwick	1,928.3	-75,191	-17,476	-92,667
268	Sedgwick	Cheney	782.3	-37,821	-6,446	-44,267
269	Rooks	Palco	164.0	-11,596	-2,444	-14,040
270	Rooks	Plainville	381.9	-20,754	-5,067	-25,820
271	Rooks	Stockton	298.0	-17,648	-4,094	-21,742
272	Mitchell	Waconda	359.5	-22,011	-3,485	-25,496
273	Mitchell	Beloit	717.7	-35,633	-8,320	-43,953
274	Logan	Oakley	412.7	-23,110	-5,617	-28,727
275	Logan	Triplains	86.5	-6,923	-740	-7,663
279	Jewell	Jewell	90.5	-8,369	-1,172	-9,540
281	Graham	Graham County	368.4	-20,962	-5,135	-26,096
282	Elk	West Elk	359.9	-22,552	-6,903	-29,455
283	Elk	Elk Valley	186.0	-13,523	-3,214	-16,737
284	Chase	Chase County	417.5	-25,172	-4,406	-29,579
285	Chautauqua	Cedar Vale	139.5	-10,045	-1,470	-11,515
286	Chautauqua	Chautauqua	365.0	-21,962	-4,481	-26,442
287	Franklin	West Franklin	699.0	-41,286	-10,834	-52,120
288	Franklin	Central Heights	547.0	-32,297	-5,229	-37,527
289	Franklin	Wellsville	839.0	-40,649	-8,602	-49,251
290	Franklin	Ottawa	2,415.0	-109,253	-21,826	-131,079
291	Gove	Grinnell	81.5	-7,164	-1,189	-8,353
292	Gove	Wheatland	112.5	-9,732	-2,150	-11,882
293	Gove	Quinter	265.0	-16,259	-4,046	-20,305
294	Decatur	Oberlin	366.5	-21,698	-3,731	-25,429
297	Cheyenne	St. Francis	297.5	-17,134	-2,036	-19,170
298	Lincoln	Lincoln	337.0	-19,602	-3,793	-23,395
299	Lincoln	Sylvan Grove	145.5	-10,289	-1,537	-11,827
300	Comanche	Comanche County	309.5	-18,629	-3,819	-22,448
303	Ness	Ness City	274.5	-15,576	-2,794	-18,370
305	Saline	Salina	6,974.7	-301,029	-79,763	-380,792
306	Saline	Southeast of Saline	680.6	-35,990	-6,071	-42,061
307	Saline	El-Saline	451.2	-25,064	-4,000	-29,064
308	Reno	Hutchinson	4,553.6	-203,343	-38,509	-241,852
309	Reno	Nickerson	1,139.4	-58,615	-12,497	-71,111
310	Reno	Fairfield	297.2	-20,450	-4,860	-25,310
311	Reno	Pretty Prairie	271.1	-16,480	-2,717	-19,197
312	Reno	Haven	993.0	-49,253	-11,055	-60,308
313	Reno	Buhler	2,151.0	-90,621	-25,241	-115,862
314	Thomas	Brewster	91.5	-7,323	-1,331	-8,654
315	Thomas	Colby	930.9	-45,834	-10,153	-55,987
316	Thomas	Golden Plains	189.4	-13,438	-3,062	-16,499
320	Pottawatomie	Wamego	1,293.0	-56,354	-14,649	-71,003
321	Pottawatomie	Kaw Valley	1,123.0	-52,757	-15,017	-67,774
322	Pottawatomie	Onaga	317.5	-19,863	-2,960	-22,823
323	Pottawatomie	Westmoreland	818.5	-41,494	-9,251	-50,746
325	Phillips	Phillipsburg	655.5	-33,756	-8,095	-41,850
326	Phillips	Logan	168.5	-12,075	-2,375	-14,450
327	Ellsworth	Ellsworth	602.6	-32,739	-5,243	-37,982
328	Ellsworth	Lorraine	453.0	-25,215	-3,980	-29,196
329	Wabaunsee	Alma	463.7	-26,945	-5,619	-32,564
330	Wabaunsee	Wabaunsee East	473.5	-28,047	-7,592	-35,639
331	Kingman	Kingman	1,033.3	-50,375	-13,115	-63,490
332	Kingman	Cunningham	176.5	-12,418	-2,868	-15,286

2/17/2009		Col 1	Col 2	Col 3	Col 4	
GOVERNOR'S ALLOTMENT AND METC						
USD		2008-09	2008-09 Est.	2008-09 Est.	2008-09 Est.	
No.	County Name	FTE Enrollment (includes MILT)	GSA Reduction \$33.00	Sped Reduction	Total Reductions (Col 2 + Col 3)	
333	Cloud	Concordia	1,062.1	-53,285	-13,111	-66,396
334	Cloud	Southern Cloud	231.5	-15,530	-3,262	-18,792
335	Jackson	North Jackson	360.0	-22,579	-3,181	-25,760
336	Jackson	Holton	1,053.3	-50,681	-10,431	-61,113
337	Jackson	Mayetta	913.6	-48,606	-10,015	-58,621
338	Jefferson	Valley Falls	409.3	-22,839	-4,291	-27,130
339	Jefferson	Jefferson County	487.5	-27,027	-5,884	-32,911
340	Jefferson	Jefferson West	916.0	-44,649	-9,001	-53,650
341	Jefferson	Oskaloosa	523.6	-30,611	-8,578	-39,189
342	Jefferson	McLouth	516.7	-28,661	-6,733	-35,393
343	Jefferson	Perry	932.3	-46,283	-10,084	-56,367
344	Linn	Pleasanton	359.0	-21,707	-2,778	-24,485
345	Shawnee	Seaman	3,483.3	-141,857	-36,589	-178,446
346	Linn	Jayhawk	525.9	-31,106	-4,119	-35,225
347	Edwards	Kinsely-Offerle	305.0	-19,711	-3,805	-23,516
348	Douglas	Baldwin City	1,359.4	-56,331	-12,425	-68,756
349	Stafford	Stafford	272.0	-16,685	-2,945	-19,630
350	Stafford	St. John-Hudson	362.2	-21,137	-4,529	-25,666
351	Stafford	Macksville	302.2	-18,002	-3,369	-21,371
352	Sherman	Goodland	906.4	-47,207	-9,275	-56,482
353	Sumner	Wellington	1,664.0	-68,373	-20,815	-89,188
354	Barton	Clafin	222.1	-14,688	-3,250	-17,938
355	Barton	Ellinwood	418.0	-23,612	-4,938	-28,549
356	Sumner	Conway Springs	527.9	-29,139	-5,498	-34,637
357	Sumner	Belle Plaine	691.5	-37,769	-9,470	-47,239
358	Sumner	Oxford	342.6	-20,239	-4,918	-25,157
359	Sumner	Argonia	187.0	-12,580	-2,543	-15,123
360	Sumner	Caldwell	221.5	-14,774	-3,271	-18,045
361	Harper	Anthony-Harper	823.7	-44,699	-10,885	-55,583
362	Linn	Prairie View	933.5	-48,810	-13,735	-62,545
363	Finney	Holcomb	865.5	-44,253	-5,848	-50,101
364	Marshall	Marysville	733.2	-38,082	-9,418	-47,500
365	Anderson	Garnett	1,107.2	-54,750	-11,221	-65,971
366	Woodson	Woodson	401.5	-24,324	-5,824	-30,148
367	Miami	Osawatomie	1,123.5	-57,849	-16,430	-74,279
368	Miami	Paola	2,029.1	-83,219	-20,053	-103,272
369	Harvey	Burrton	244.2	-15,197	-2,349	-17,546
371	Gray	Montezuma	224.2	-15,550	-1,785	-17,334
372	Shawnee	Silver Lake	717.8	-35,099	-6,654	-41,753
373	Harvey	Newton	3,383.4	-144,289	-32,739	-177,028
374	Haskell	Sublette	460.9	-28,730	-3,207	-31,937
375	Butler	Circle	1,595.0	-64,555	-12,263	-76,818
376	Rice	Sterling	524.1	-29,040	-6,840	-35,880
377	Atchison	Atchison County	683.6	-37,412	-9,100	-46,512
378	Riley	Riley County	649.5	-34,337	-6,630	-40,967
379	Clay	Clay Center	1,344.7	-59,799	-12,590	-72,390
380	Marshall	Vermillion	525.5	-29,057	-3,916	-32,973
381	Ford	Spearville	352.5	-18,708	-3,644	-22,352
382	Pratt	Pratt	1,093.2	-54,546	-12,473	-67,019
383	Riley	Manhattan	5,898.0	-235,775	-62,612	-298,387
384	Riley	Blue Valley	199.5	-13,853	-2,872	-16,725
385	Butler	Andover	4,545.9	-180,474	-29,246	-209,719
386	Greenwood	Madison-Virgil	226.5	-14,500	-2,680	-17,180
387	Wilson	Altoona-Midway	179.0	-14,306	-3,519	-17,825
388	Ellis	Ellis	368.1	-19,595	-4,229	-23,825
389	Greenwood	Eureka	600.5	-34,561	-5,658	-40,218
390	Greenwood	Hamilton	99.5	-8,230	-1,662	-9,892
392	Osborne	Osborne	334.8	-19,962	-5,407	-25,368
393	Dickinson	Solomon	388.6	-22,212	-3,655	-25,867
394	Butler	Rose Hill	1,663.4	-69,092	-13,532	-82,624
395	Rush	LaCrosse	300.5	-17,503	-3,683	-21,186
396	Butler	Douglass	778.1	-39,254	-7,582	-46,836

2/17/2009		Col 1	Col 2	Col 3	Col 4	
GOVERNOR'S ALLOTMENT AND VETO						
USD		2008-09	2008-09 Est.	2008-09 Est.	2008-09 Est.	
No.	County Name	USD Name	FTE Enrollment (includes MILT)	GSA Reduction \$33.00	Sped Reduction	Total Reductions (Col 2 + Col 3)
397	Marion	Centre	229.2	-16,088	-3,337	-19,425
398	Marion	Peabody-Burns	336.5	-20,368	-5,262	-25,630
399	Russell	Paradise	125.6	-10,346	-1,959	-12,305
400	McPherson	Smoky Valley	1,017.8	-48,441	-10,191	-58,631
401	Rice	Chase	140.5	-10,478	-1,983	-12,460
402	Butler	Augusta	2,146.1	-85,866	-16,557	-102,423
403	Rush	Otis-Bison	171.5	-12,735	-2,946	-15,680
404	Cherokee	Riverton	828.5	-43,507	-7,378	-50,885
405	Rice	Lyons	737.1	-45,227	-10,228	-55,454
406	Doniphan	Wathena	402.0	-21,975	-4,131	-26,105
407	Russell	Russell	926.5	-46,768	-9,274	-56,042
408	Marion	Marion	597.8	-31,937	-7,998	-39,935
409	Atchison	Atchison	1,581.5	-70,670	-19,292	-89,961
410	Marion	Durham-Hills	590.8	-32,056	-8,828	-40,885
411	Marion	Goessel	245.3	-15,078	-3,683	-18,760
412	Sheridan	Hoxie	293.5	-16,698	-2,310	-19,008
413	Neosho	Chanute	1,773.0	-89,701	-23,157	-112,858
415	Brown	Hiawatha	843.8	-45,088	-12,351	-57,439
416	Miami	Louisburg	1,644.7	-66,964	-11,933	-78,897
417	Morris	Morris County	765.4	-41,303	-8,364	-49,667
418	McPherson	McPherson	2,259.8	-89,981	-22,422	-112,403
419	McPherson	Canton-Galva	369.5	-21,618	-4,520	-26,138
420	Osage	Osage City	644.5	-34,228	-8,729	-42,957
421	Osage	Lyndon	431.0	-23,800	-5,521	-29,321
422	Kiowa	Greensburg	210.5	-16,124	-3,032	-19,156
423	McPherson	Moundridge	437.0	-23,862	-4,223	-28,085
424	Kiowa	Mullinville	232.9	-10,557	-2,350	-12,907
425	Doniphan	Highland	223.0	-14,830	-3,354	-18,184
426	Republic	Pike Valley	253.5	-16,074	-3,251	-19,326
428	Barton	Great Bend	2,987.0	-137,699	-21,982	-159,681
429	Doniphan	Troy	339.5	-19,553	-3,950	-23,502
430	Brown	Brown County	635.5	-38,042	-10,020	-48,062
431	Barton	Hoisington	607.5	-31,809	-6,246	-38,055
432	Ellis	Victoria	256.0	-14,787	-2,898	-17,685
433	Doniphan	Midway	160.9	-12,659	-3,034	-15,693
434	Osage	Santa Fe	1,118.7	-54,153	-14,928	-69,081
435	Dickinson	Abilene	1,504.2	-63,845	-13,336	-77,181
436	Montgomery	Caney	810.6	-41,804	-6,073	-47,877
437	Shawnee	Auburn Washburn	5,356.4	-212,744	-61,157	-273,901
438	Pratt	Skyline	358.0	-20,774	-4,344	-25,117
439	Harvey	Sedgwick	533.0	-27,113	-4,730	-31,842
440	Harvey	Halstead	791.5	-40,376	-7,286	-47,662
441	Nemaha	Sabetha	935.5	-45,540	-8,941	-54,481
442	Nemaha	Nemaha Valley	439.0	-24,710	-4,391	-29,102
443	Ford	Dodge City	5,584.2	-299,020	-53,948	-352,968
444	Rice	Little River	300.0	-17,705	-3,963	-21,668
445	Montgomery	Coffeyville	1,807.4	-85,107	-17,793	-102,900
446	Montgomery	Independence	1,840.1	-81,536	-15,212	-96,749
447	Montgomery	Cherryvale	881.0	-45,817	-6,773	-52,590
448	McPherson	Inman	442.9	-23,252	-4,214	-27,465
449	Leavenworth	Easton	672.5	-35,178	-7,973	-43,151
450	Shawnee	Shawnee Heights	3,367.9	-140,788	-33,003	-173,791
451	Nemaha	B & B	192.5	-13,184	-1,531	-14,715
452	Stanton	Stanton County	423.2	-26,839	-3,160	-29,999
453	Leavenworth	Leavenworth	3,875.2	-172,082	-41,879	-213,961
454	Osage	Burlingame	330.0	-18,365	-4,027	-22,391
456	Osage	Marais Des Cygnes	267.0	-18,137	-3,346	-21,482
457	Finney	Garden City	6,807.7	-330,703	-59,603	-390,306
458	Leavenworth	Basehor-Linwood	2,166.0	-83,688	-16,020	-99,708
459	Ford	Bucklin	233.1	-15,005	-2,713	-17,718
460	Harvey	Hesston	820.1	-38,481	-7,268	-45,749
461	Wilson	Neodesha	718.7	-38,709	-6,828	-45,537

2/17/2009		Col 1	Col 2	Col 3	Col 4	
GOVERNOR'S ALLOTMENT AND VETC						
USD		2008-09	2008-09 Est.	2008-09 Est.	2008-09 Est.	
No.	County Name	USD Name	FTE Enrollment (includes MLT)	GSA Reduction \$33.00	Sped Reduction	Total Reductions (Col 2 + Col 3)
462	Cowley	Central	336.5	-20,255	-3,243	-23,499
463	Cowley	Udall	391.3	-21,490	-3,947	-25,436
464	Leavenworth	Tonganoxie	1,777.1	-75,874	-13,898	-89,772
465	Cowley	Winfield	2,459.4	-104,353	-23,787	-128,139
466	Scott	Scott County	859.2	-45,217	-5,795	-51,012
467	Wichita	Leoti	426.1	-25,941	-3,134	-29,075
468	Lane	Healy	73.5	-6,861	-1,353	-8,213
469	Leavenworth	Lansing	2,408.0	-98,832	-17,831	-116,663
470	Cowley	Arkansas City	2,719.6	-129,027	-25,841	-154,868
471	Cowley	Dexter	173.0	-12,170	-1,965	-14,135
473	Dickinson	Chapman	970.5	-53,417	-8,123	-61,540
474	Kiowa	Haviland	138.5	-10,207	-1,655	-11,862
475	Geary	Junction City	6,883.4	-302,600	-66,343	-368,943
476	Gray	Copeland	112.5	-10,725	-1,033	-11,758
477	Gray	Ingalls	229.5	-16,513	-2,754	-19,267
479	Anderson	Crest	221.0	-15,322	-3,727	-19,048
480	Seward	Liberal	4,288.0	-213,659	-22,576	-236,235
481	Dickinson	Rural Vista	412.0	-24,417	-4,131	-28,547
482	Lane	Dighton	253.0	-15,418	-2,542	-17,960
483	Seward	Kismet-Plains	714.5	-47,857	-6,286	-54,142
484	Wilson	Fredonia	743.8	-39,564	-7,283	-46,847
486	Doniphan	Elwood	312.4	-18,615	-3,111	-21,726
487	Dickinson	Herington	511.8	-30,119	-2,978	-33,097
488	Marshall	Axtell	296.9	-17,414	-2,793	-20,207
489	Ellis	Hays	2,767.3	-118,784	-32,222	-151,005
490	Butler	El Dorado	1,996.2	-90,684	-17,529	-108,213
491	Douglas	Eudora	1,396.3	-58,898	-12,851	-71,749
492	Butler	Flinthills	294.8	-17,790	-3,370	-21,160
493	Cherokee	Columbus	1,152.6	-58,222	-10,412	-68,634
494	Hamilton	Syracuse	469.5	-28,918	-3,158	-32,076
495	Pawnee	Ft. Larned	863.5	-43,900	-12,177	-56,077
496	Pawnee	Pawnee Heights	148.2	-10,220	-1,991	-12,212
497	Douglas	Lawrence	10,487.2	-434,778	-121,283	-556,061
498	Marshall	Valley Heights	363.0	-22,067	-5,468	-27,535
499	Cherokee	Galena	730.5	-40,402	-5,903	-46,305
500	Wyandotte	Kansas City	18,485.7	-971,431	-144,321	-1,115,752
501	Shawnee	Topeka	12,903.7	-600,491	-160,267	-760,758
502	Edwards	Lewis	101.6	-8,191	-1,475	-9,665
503	Labette	Parsons	1,343.4	-65,700	-13,698	-79,398
504	Labette	Oswego	473.6	-26,704	-4,179	-30,883
505	Labette	Chetopa - St. Paul	503.8	-29,687	-5,892	-35,579
506	Labette	Labette County	1,581.2	-70,217	-14,765	-84,982
507	Haskell	Satanta	343.5	-22,556	-2,533	-25,088
508	Cherokee	Baxter Springs	926.5	-47,824	-7,298	-55,122
509	Sumner	South Haven	226.5	-14,629	-3,171	-17,800
511	Harper	Attica	141.5	-9,979	-1,739	-11,718
512	Johnson	Shawnee Mission	26,580.0	-1,090,667	-249,671	-1,340,337
TOTALS			448,325.6	-20,880,532	-4,464,507	-25,345,039

Exhibit E

March 27, 2009

FROM: Dale M. Dennis, Deputy
Commissioner of Education

SUBJECT: Status of School Finance for 2009-2010

Attached is a computer printout (SF9101) which provides the effects of final recommendations of the House Appropriations and Senate Ways and Means Conference Committee on Appropriations. The Conference Committee has agreed to recommend for the **2009-2010 school year a base state aid per pupil (BSAPP) of \$4,367 and a one percent reduction in special education.**

The computer printout will give you an indication of what the effects will be with the reduction in the BSAPP (\$4,400 to \$4,367). Special education has been reduced by an estimated one percent which was provided as a part of the Conference Committee recommendations. These estimates are based upon current year's weighted enrollments which will change for the 2009-2010 school year.

This computer printout also takes into account the decline in budget authority as a result of consolidation for USD 107-Rock Hills, USD 108-Washington County, and USD 109-Republic County but excludes the school districts that may consolidate July 1, 2009.

COLUMN EXPLANATION

- Column 1 -- September 20, 2008 FTE enrollment
- 2 -- 2008-09 Estimated computed general fund budget per pupil utilizing \$4,400 BSAPP and the school district's estimate for special education
- 3 -- 2009-2010 Estimated computed general fund budget per pupil utilizing \$4,367 BSAPP and the school district's estimate for special education
- 4 -- Difference (Column 3 - 2)
- 5 -- 2009-2010 Estimated reduction in special education state aid
- 6 -- 2009-2010 Estimated total reduction (Column 4 + 5)

	3/27/2009		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6
USD			2008-09 FTE Enrollment (includes MILT)	2008-09 Est. Computed GF \$4,400	2009-10 Est. Computed GF \$4,367	Estimated Reduction (Col 3 - Col 2)	2009-10 Est. Sped Reduction	Est. 2009-10 Total Reduction (Col 4 + Col 5)
No.	County Name	USD Name						
101	Neosho	Erle	550.0	5,319,160	5,285,035	-34,125	-9,753	-43,878
102	Gray	Cimarron-Ensign	658.2	5,332,360	5,296,572	-35,788	-5,818	-41,606
103	Cheyenne	Cheylln	130.0	1,646,040	1,635,198	-10,842	-1,445	-12,287
105	Rawlins	Rawlins County	317.5	2,812,920	2,794,736	-18,184	-3,408	-21,592
106	Ness	Western Plains	159.0	1,844,480	1,832,078	-12,402	-2,114	-14,516
107	Jewell	Rock Hills	265.0	3,080,511	2,574,057	-506,454	-3,195	-509,649
108	Washington	Washington Co. Schools	400.5	4,030,056	3,613,849	-416,207	-6,303	-422,510
109	Republic	Republic County	480.0	4,771,691	4,314,617	-457,074	-6,790	-463,864
110	Phillips	Thunder Rldge	232.0	3,153,455	3,153,455	0	-3,755	-3,755
200	Greeley	Greeley County	211.0	2,163,480	2,148,694	-14,786	-1,699	-16,485
202	Wyandotte	Turner	3,853.7	27,012,480	26,833,752	-178,728	-35,211	-213,939
203	Wyandotte	Piper	1,581.5	9,118,120	9,057,322	-60,798	-10,309	-71,107
204	Wyandotte	Bonner Springs	2,279.6	15,557,080	15,456,768	-100,312	-17,181	-117,493
205	Butler	Bluestem	599.0	5,345,560	5,310,862	-34,698	-6,769	-41,467
206	Butler	Remington-Whitewater	511.4	4,485,360	4,456,437	-28,923	-5,793	-34,716
207	Leavenworth	Ft. Leavenworth	1,829.8	10,296,880	10,229,771	-67,109	-12,919	-80,028
208	Trego	WaKeeney	443.0	3,741,760	3,717,542	-24,218	-4,339	-28,557
209	Stevens	Moscow	208.7	2,123,880	2,109,253	-14,627	-15,539	-16,166
210	Stevens	Hugoton	947.7	7,256,920	7,207,563	-49,357	-6,564	-55,921
211	Norton	Norton	684.0	5,485,480	5,450,998	-34,482	-8,496	-42,978
212	Norton	Northern Valley	206.5	2,174,920	2,160,429	-14,491	-2,619	-17,110
213	Norton	West Solomon	37.7	557,040	553,334	-3,706	-722	-4,428
214	Grant	Ulysses	1,591.0	10,749,200	10,676,887	-72,313	-10,603	-82,916
215	Kearny	Lakin	637.0	5,315,200	5,278,428	-36,772	-4,176	-40,948
216	Kearny	Deerfield	278.0	2,844,600	2,825,055	-19,545	-2,285	-21,830
217	Morton	Rolia	200.0	1,976,920	1,963,267	-13,653	-1,558	-15,211
218	Morton	Elkhart	676.5	5,105,320	5,070,082	-35,238	-4,040	-39,278
219	Clark	Minneola	271.0	2,357,520	2,342,142	-15,378	-2,903	-18,281
220	Clark	Ashland	216.0	2,111,120	2,097,054	-14,066	-2,474	-16,540
223	Washington	Barnes	336.6	3,160,520	3,140,068	-20,452	-4,419	-24,871
224	Washington	Clifton-Clyde	292.5	2,746,480	2,728,769	-17,711	-3,928	-21,639
225	Meade	Fowler	162.0	1,796,960	1,784,899	-12,061	-2,002	-14,063
226	Meade	Meade	458.9	3,877,720	3,852,077	-25,643	-4,509	-30,152
227	Hodgeman	Jetmore	253.0	2,405,920	2,389,778	-16,142	-3,004	-19,146
228	Hodgeman	Hanston	72.5	882,640	876,744	-5,896	-964	-6,860
229	Johnson	Blue Valley	19,940.4	122,421,640	121,645,383	-776,257	-203,147	-979,404
230	Johnson	Spring Hill	2,419.6	14,645,400	14,548,004	-97,396	-16,146	-113,542
231	Johnson	Gardner-Edgerton	4,332.4	28,304,760	28,127,604	-177,156	-41,575	-218,731
232	Johnson	DeSoto	6,071.9	38,769,720	38,517,430	-252,290	-54,389	-306,679
233	Johnson	Olathe	25,222.4	164,317,560	163,298,242	-1,019,318	-300,222	-1,319,540
234	Bourbon	Ft. Scott	1,947.5	12,881,440	12,794,150	-87,290	-12,938	-100,228
235	Bourbon	Uniontown	434.0	4,041,400	4,013,903	-27,497	-3,879	-31,376
237	Smith	Smith Center	446.0	4,093,320	4,067,451	-25,869	-5,792	-31,661
239	Ottawa	North Ottawa Co.	602.9	4,950,440	4,918,828	-31,612	-5,721	-37,333
240	Ottawa	Twin Valley	610.5	5,055,160	5,022,299	-32,861	-5,890	-38,751
241	Wallace	Wallace	193.5	1,992,760	1,978,986	-13,774	-2,195	-15,969
242	Wallace	Weskan	102.5	1,216,600	1,208,229	-8,371	-1,086	-9,457
243	Coffey	Lebo-Waverly	547.0	4,745,840	4,716,416	-29,424	-5,380	-34,804
244	Coffey	Burlington	820.4	6,886,440	6,844,762	-41,678	-13,279	-54,957
245	Coffey	LeRoy-Gridley	259.5	2,435,400	2,419,408	-15,992	-2,969	-18,961
246	Crawford	Northeast	527.5	4,905,120	4,872,226	-32,894	-5,407	-38,301
247	Crawford	Cherokee	706.5	5,956,280	5,916,642	-39,638	-7,281	-46,919
248	Crawford	Girard	996.5	7,634,440	7,584,436	-50,004	-9,264	-59,268
249	Crawford	Frontenac	827.5	5,980,920	5,941,383	-39,537	-6,489	-46,026
250	Crawford	Pittsburg	2,638.1	18,692,960	18,571,155	-121,805	-23,239	-145,044
251	Lyon	North Lyon Co.	513.0	4,524,960	4,494,932	-30,028	-4,925	-34,953
252	Lyon	Southern Lyon Co.	509.4	4,580,840	4,550,593	-30,247	-5,865	-36,112
253	Lyon	Emporia	4,307.1	32,920,360	32,700,137	-220,223	-34,729	-254,952
254	Barber	Barber Co.	502.0	4,385,480	4,357,254	-28,226	-6,373	-34,599
255	Barber	South Barber Co.	221.0	2,206,160	2,191,745	-14,415	-2,636	-17,051
256	Allen	Marmaton Valley	321.0	3,153,480	3,133,582	-19,898	-4,954	-24,852
257	Allen	Iola	1,392.5	10,936,200	10,868,878	-67,322	-18,872	-86,194
258	Allen	Humboldt	495.0	4,247,320	4,220,351	-26,969	-6,486	-33,455
259	Sedgwick	Wichita	45,579.7	334,980,800	332,781,833	-2,198,967	-430,327	-2,629,294
260	Sedgwick	Derby	6,303.3	38,857,280	38,603,370	-253,910	-54,382	-308,292
261	Sedgwick	Haysville	4,647.8	31,601,680	31,397,829	-203,851	-44,054	-247,905
262	Sedgwick	Valley Center	2,523.3	15,900,280	15,799,753	-100,527	-23,776	-124,303
263	Sedgwick	Mulvane	1,817.0	10,970,960	10,899,821	-71,139	-13,826	-84,965
264	Sedgwick	Clearwater	1,282.5	8,591,440	8,536,035	-55,405	-11,714	-67,119

3/27/2009			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6
USD			2008-09	2008-09 Est.	2009-10 Est.	Estimated	2009-10 Est.	Est. 2009-10
No.	County Name	USD Name	FTE Enrollment (includes MILT)	Computed GF \$4,400	Computed GF \$4,367	Reduction (Col 3 - Col 2)	Sped Reduction	Total Reduction (Col 4 + Col 5)
265	Sedgwick	Goddard	4,833.5	29,659,520	29,469,248	-190,272	-39,386	-229,658
266	Sedgwick	Maize	6,328.4	38,993,240	38,745,110	-248,130	-54,551	-302,681
267	Sedgwick	Renwick	1,928.3	11,875,600	11,800,577	-75,023	-17,476	-92,499
268	Sedgwick	Cheney	782.3	5,727,920	5,690,086	-37,834	-6,446	-44,280
269	Rooks	Paico	164.0	1,792,120	1,780,788	-11,332	-2,444	-13,776
270	Rooks	Plainville	381.9	3,241,480	3,220,748	-20,732	-5,067	-25,799
271	Rooks	Stockton	298.0	2,746,040	2,728,580	-17,460	-4,094	-21,554
272	Mitchell	Waconda	359.5	3,355,880	3,334,056	-21,824	-3,485	-25,309
273	Mitchell	Beloit	717.7	5,525,520	5,489,797	-35,723	-8,320	-44,043
274	Logan	Oakley	411.7	3,685,000	3,662,186	-22,814	-5,617	-28,431
275	Logan	Triplains	86.5	1,026,960	1,019,905	-7,055	-740	-7,795
279	Jewell	Jewell	90.5	1,275,560	1,267,348	-8,212	-1,172	-9,384
281	Graham	Graham County	368.4	3,274,920	3,254,102	-20,818	-5,135	-25,953
282	Elk	West Elk	355.2	3,621,640	3,599,349	-22,291	-6,903	-29,194
283	Elk	Elk Valley	186.0	2,110,680	2,096,993	-13,687	-3,214	-16,901
284	Chase	Chase County	417.5	3,787,960	3,762,830	-25,130	-4,406	-29,536
285	Chautauqua	Cedar Vale	139.5	1,518,000	1,508,115	-9,885	-1,470	-11,355
286	Chautauqua	Chautauqua	364.0	3,371,720	3,349,688	-22,032	-4,481	-26,513
287	Franklin	West Franklin	699.0	6,486,480	6,445,097	-41,383	-10,834	-52,217
288	Franklin	Central Heights	543.0	4,828,120	4,795,730	-32,390	-5,229	-37,619
289	Franklin	Wellsville	839.0	6,306,960	6,266,454	-40,506	-8,602	-49,108
290	Franklin	Ottawa	2,411.9	16,773,240	16,664,555	-108,685	-21,826	-130,511
291	Gove	Grinnell	81.5	1,078,440	1,071,133	-7,307	-1,189	-8,496
292	Gove	Wheatland	112.5	1,519,320	1,509,589	-9,731	-2,150	-11,881
293	Gove	Quinter	265.0	2,597,320	2,581,244	-16,076	-4,046	-20,122
294	Decatur	Oberlin	366.5	3,290,320	3,268,413	-21,907	-3,731	-25,638
297	Cheyenne	St. Francis	297.5	2,556,400	2,539,140	-17,260	-2,036	-19,296
298	Lincoln	Lincoln	337.0	3,006,520	2,987,060	-19,460	-3,793	-23,253
299	Lincoln	Sylvan Grove	145.5	1,540,000	1,529,627	-10,373	-1,537	-11,910
300	Comanche	Comanche County	309.5	2,944,920	2,926,208	-18,712	-3,819	-22,531
303	Ness	Ness City	274.5	2,348,280	2,332,697	-15,583	-2,794	-18,377
305	Saline	Salina	6,959.3	47,672,680	47,372,225	-300,455	-79,763	-380,218
306	Saline	Southeast of Saline	679.6	5,453,800	5,417,944	-35,856	-6,071	-41,927
307	Saline	Ell-Saline	451.2	3,782,680	3,757,756	-24,924	-4,000	-28,924
308	Reno	Hutchinson	4,553.6	31,042,440	30,839,054	-203,386	-38,509	-241,895
309	Reno	Nickerson	1,139.4	9,071,920	9,013,196	-58,724	-12,497	-71,221
310	Reno	Fairfield	297.2	3,226,520	3,206,013	-20,507	-4,860	-25,367
311	Reno	Pretty Prairie	271.1	2,491,280	2,474,953	-16,327	-2,717	-19,044
312	Reno	Haven	993.0	7,604,960	7,555,777	-49,183	-11,055	-60,238
313	Reno	Buhler	2,151.0	14,509,440	14,418,653	-90,787	-25,241	-116,028
314	Thomas	Brewster	91.5	1,112,320	1,104,994	-7,326	-1,331	-8,657
315	Thomas	Colby	930.9	7,232,720	7,187,016	-45,704	-10,153	-55,857
316	Thomas	Golden Plains	189.4	2,174,480	2,160,836	-13,644	-3,062	-16,706
320	Pottawatomie	Wamego	1,293.0	9,012,520	8,956,007	-56,513	-14,649	-71,162
321	Pottawatomie	Kaw Valley	1,123.0	8,652,600	8,599,703	-52,897	-15,017	-67,914
322	Pottawatomie	Onaga	317.5	2,966,920	2,947,044	-19,876	-2,960	-22,836
323	Pottawatomie	Westmoreland	818.5	6,454,800	6,413,411	-41,389	-9,251	-50,640
325	Phillips	Phillipsburg	655.0	5,291,880	5,258,137	-33,743	-8,095	-41,838
326	Phillips	Logan	168.5	1,840,080	1,828,221	-11,859	-2,375	-14,234
327	Ellsworth	Ellsworth	639.6	5,220,160	5,185,444	-34,716	-5,243	-39,959
328	Ellsworth	Lorraine	453.0	3,795,440	3,770,436	-25,004	-3,980	-28,984
329	Wabaunsee	Alma	463.1	4,194,520	4,167,793	-26,727	-5,619	-32,346
330	Wabaunsee	Wabaunsee East	475.0	4,516,600	4,488,664	-27,936	-7,592	-35,528
331	Kingman	Kingman	1,033.3	8,063,880	8,013,376	-50,504	-13,115	-63,619
332	Kingman	Cunningham	176.5	1,939,080	1,926,591	-12,489	-2,868	-15,357
333	Cloud	Concordia	1,062.1	8,437,000	8,383,600	-53,400	-13,111	-66,511
334	Cloud	Southern Cloud	231.5	2,444,640	2,429,418	-15,222	-3,262	-18,484
335	Jackson	North Jackson	360.0	3,344,880	3,322,235	-22,645	-3,181	-25,826
336	Jackson	Holton	1,052.3	7,725,080	7,674,479	-50,601	-10,431	-61,032
337	Jackson	Mayetta	913.1	7,527,520	7,479,121	-48,399	-10,015	-58,414
338	Jefferson	Valley Falls	409.3	3,500,640	3,477,598	-23,042	-4,291	-27,333
339	Jefferson	Jefferson County	488.0	4,107,840	4,080,976	-26,864	-5,884	-32,748
340	Jefferson	Jefferson West	916.0	6,953,760	6,909,139	-44,621	-9,001	-53,622
341	Jefferson	Oskaloosa	523.6	4,879,600	4,849,048	-30,552	-8,578	-39,130
342	Jefferson	McLouth	516.7	4,508,240	4,479,509	-28,731	-6,733	-35,464
343	Jefferson	Perry	932.3	7,168,040	7,121,755	-46,285	-10,084	-56,369
344	Linn	Pleasanton	359.0	3,126,640	3,105,008	-21,632	-2,778	-24,410
345	Shawnee	Seaman	3,483.3	22,313,280	22,171,577	-141,703	-36,589	-178,292
346	Linn	Jayhawk	525.9	4,680,720	4,649,407	-31,313	-4,119	-35,432

	3/27/2009		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6
USD			2008-09	2008-09 Est.	2009-10 Est.	Estimated	2009-10 Est.	Est. 2009-10
No.	County Name	USD Name	FTE Enrollment (includes MILT)	Computed GF \$4,400	Computed GF \$4,367	Reduction (Col 3 - Col 2)	Sped Reduction	Total Reduction (Col 4 + Col 5)
347	Edwards	Kinsely-Offerle	305.0	3,153,480	3,133,719	-19,761	-3,805	-23,566
348	Douglas	Baldwin City	1,359.4	8,778,000	8,721,561	-56,439	-12,425	-68,864
349	Stafford	Stafford	272.0	2,522,080	2,505,259	-16,821	-2,945	-19,766
350	Stafford	St. John-Hudson	362.2	3,281,960	3,261,005	-20,955	-4,529	-25,484
351	Stafford	Macksville	302.2	2,772,000	2,754,072	-17,928	-3,369	-21,297
352	Sherman	Goodland	906.4	7,195,760	7,148,654	-47,106	-9,275	-56,381
353	Sumner	Wellington	1,642.9	11,022,880	10,955,158	-67,722	-20,815	-88,537
354	Barton	Clafin	222.1	2,288,880	2,274,138	-14,742	-3,250	-17,992
355	Barton	Ellinwood	418.0	3,617,240	3,593,754	-23,486	-4,938	-28,424
356	Sumner	Conway Springs	527.9	4,455,000	4,425,820	-29,180	-5,498	-34,678
357	Sumner	Belle Plaine	691.5	6,022,280	5,984,342	-37,938	-9,470	-47,408
358	Sumner	Oxford	342.6	3,249,400	3,229,155	-20,245	-4,918	-25,163
359	Sumner	Argonia	186.5	1,937,320	1,924,700	-12,620	-2,543	-15,163
360	Sumner	Caldwell	221.5	2,295,920	2,281,053	-14,867	-3,271	-18,138
361	Harper	Anthony-Harper	823.7	7,075,640	7,031,022	-44,618	-10,885	-55,503
362	Linn	Prairie View	933.5	8,052,440	8,003,393	-49,047	-13,735	-62,782
363	Finney	Holcomb	865.0	6,454,800	6,410,745	-44,055	-5,848	-49,903
364	Marshall	Marysville	740.0	6,113,360	6,074,957	-38,403	-9,418	-47,821
365	Anderson	Garnett	1,107.2	8,448,880	8,393,947	-54,933	-11,221	-66,154
366	Woodson	Woodson	401.5	3,788,400	3,764,081	-24,319	-5,824	-30,143
367	Miami	Osawatomie	1,121.0	9,144,080	9,087,134	-56,946	-16,430	-73,376
368	Miami	Paola	2,029.1	13,101,000	13,017,663	-83,337	-20,053	-103,390
369	Harvey	Burrton	244.7	2,251,480	2,236,371	-15,109	-2,349	-17,458
371	Gray	Montezuma	214.9	2,236,080	2,220,707	-15,373	-1,785	-17,158
372	Shawnee	Silver Lake	717.8	5,284,400	5,249,328	-35,072	-6,654	-41,726
373	Harvey	Newton	3,383.4	22,446,600	22,302,363	-144,237	-32,739	-176,976
374	Haskell	Sublette	461.4	4,174,280	4,145,549	-28,731	-3,207	-31,938
375	Butler	Circle	1,595.0	9,849,840	9,785,139	-64,701	-12,263	-76,964
376	Rice	Sterling	524.1	4,631,880	4,602,826	-29,054	-6,840	-35,894
377	Atchison	Atchison County	683.6	5,918,000	5,880,563	-37,437	-9,100	-46,537
378	Riley	Riley County	649.5	5,311,240	5,276,772	-34,468	-6,630	-41,098
379	Clay	Clay Center	1,344.7	9,413,360	9,353,416	-59,944	-12,590	-72,534
380	Marshall	Vermillion	525.0	4,356,000	4,327,088	-28,912	-3,916	-32,828
381	Ford	Spearville	352.0	2,810,280	2,791,744	-18,536	-3,644	-22,180
382	Pratt	Pratt	1,093.2	8,664,040	8,609,364	-54,676	-12,473	-67,149
383	Riley	Manhattan	5,898.0	37,337,960	37,102,076	-235,884	-62,612	-298,496
384	Riley	Blue Valley	198.9	2,161,280	2,147,537	-13,743	-2,872	-16,615
385	Butler	Andover	4,538.3	27,022,160	26,843,064	-179,096	-29,246	-208,342
386	Greenwood	Madison-Virgil	226.5	2,200,000	2,185,614	-14,386	-2,680	-17,066
387	Wilson	Altoona-Midway	179.0	2,180,640	2,166,137	-14,503	-3,519	-18,022
388	Ellis	Ellis	368.1	3,037,760	3,018,161	-19,599	-4,229	-23,828
389	Greenwood	Eureka	598.5	5,180,560	5,146,108	-34,452	-5,658	-40,110
390	Greenwood	Hamilton	99.5	1,265,440	1,257,423	-8,017	-1,662	-9,679
392	Osborne	Osborne	335.3	3,074,280	3,054,493	-19,787	-5,407	-25,194
393	Dickinson	Solomon	389.6	3,385,800	3,363,535	-22,265	-3,655	-25,920
394	Butler	Rose Hill	1,663.4	10,720,600	10,651,401	-69,199	-13,532	-82,731
395	Rush	LaCrosse	300.5	2,725,360	2,708,058	-17,302	-3,683	-20,985
396	Butler	Douglass	778.1	6,085,640	6,046,193	-39,447	-7,582	-47,029
397	Marion	Centre	229.2	2,517,680	2,501,379	-16,301	-3,337	-19,638
398	Marion	Peabody-Burns	335.0	3,210,240	3,190,118	-20,122	-5,262	-25,384
399	Russell	Paradise	125.6	1,563,760	1,553,214	-10,546	-1,959	-12,505
400	McPherson	Smoky Valley	1,017.8	7,504,640	7,456,231	-48,409	-10,191	-58,600
401	Rice	Chase	140.5	1,573,880	1,563,315	-10,565	-1,983	-12,548
402	Butler	Augusta	2,146.1	13,085,600	12,999,514	-86,086	-16,557	-102,643
403	Rush	Otis-Bison	171.5	1,988,360	1,975,416	-12,944	-2,946	-15,890
404	Cherokee	Riverton	827.5	6,512,880	6,469,138	-43,742	-7,378	-51,120
405	Rice	Lyons	737.1	7,038,680	6,993,315	-45,365	-10,228	-55,593
406	Doniphan	Wathena	402.0	3,355,880	3,333,859	-22,021	-4,131	-26,152
407	Russell	Russell	923.2	7,119,200	7,072,858	-46,342	-9,274	-55,616
408	Marion	Marion	597.8	5,137,440	5,105,293	-32,147	-7,998	-40,145
409	Atchison	Atchison	1,581.5	11,367,400	11,296,729	-70,671	-19,292	-89,963
410	Marion	Durham-Hills	590.8	5,179,240	5,147,334	-31,906	-8,828	-40,734
411	Marion	Goessel	245.3	2,385,240	2,370,223	-15,017	-3,683	-18,700
412	Sheridan	Hoxle	292.9	2,644,840	2,628,215	-16,625	-2,310	-18,935
413	Neosho	Chanute	1,773.0	14,219,480	14,129,732	-89,748	-23,157	-112,905
415	Brown	Hiawatha	843.8	7,184,320	7,139,264	-45,056	-12,351	-57,407
416	Miami	Louisburg	1,644.7	10,312,280	10,245,447	-66,833	-11,933	-78,766
417	Morris	Morris County	764.4	6,282,320	6,241,113	-41,207	-8,364	-49,571
418	McPherson	McPherson	2,259.8	14,486,120	14,396,326	-89,794	-22,422	-112,216

3/27/2009		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	
USD	County Name	USD Name	2008-09 FTE Enrollment (Includes MILT)	2008-09 Est. Computed GF \$4,400	2009-10 Est. Computed GF \$4,367	Estimated Reduction (Col 3 - Col 2)	2009-10 Est. Sped Reduction	Est. 2009-10 Total Reduction (Col 4 + Col 5)
419	McPherson	Canton-Galva	369.5	3,315,840	3,294,236	-21,604	-4,520	-26,124
420	Osage	Osage City	644.1	5,424,320	5,389,962	-34,358	-8,729	-43,087
421	Osage	Lyndon	431.0	3,709,200	3,685,208	-23,992	-5,521	-29,513
422	Klowa	Greensburg	210.5	2,543,640	2,526,442	-17,198	-3,032	-20,230
423	McPherson	Moundridge	435.5	3,582,040	3,558,331	-23,709	-4,223	-27,932
424	Klowa	Mullinville	226.6	1,516,680	1,506,194	-10,486	-2,350	-12,836
425	Doniphan	Highland	220.5	2,357,520	2,342,600	-14,920	-3,354	-18,274
426	Republlc	Pike Valley	253.5	2,446,840	2,430,901	-15,939	-3,251	-19,190
428	Barton	Great Bend	2,987.0	20,447,240	20,309,413	-137,827	-21,982	-159,809
429	Doniphan	Troy	339.5	3,025,440	3,005,921	-19,519	-3,950	-23,469
430	Brown	Brown County	635.5	6,069,360	6,031,152	-38,208	-10,020	-48,228
431	Barton	Holsington	607.5	4,853,640	4,821,947	-31,693	-6,246	-37,939
432	Ellis	Victoria	256.0	2,255,880	2,241,248	-14,632	-2,898	-17,530
433	Doniphan	Midway	156.9	2,031,480	2,019,020	-12,460	-3,034	-15,494
434	Osage	Santa Fe	1,115.2	8,756,440	8,702,578	-53,862	-14,928	-68,790
435	Dickinson	Abilene	1,495.5	10,105,480	10,041,554	-63,926	-13,336	-77,262
436	Montgomery	Caney	810.6	6,179,360	6,137,722	-41,638	-6,073	-47,711
437	Shawnee	Auburn Washburn	5,356.4	33,986,480	33,773,800	-212,680	-61,157	-273,837
438	Pratt	Skyline	358.0	3,231,360	3,210,670	-20,690	-4,344	-25,034
439	Harvey	Sedgwick	532.0	4,115,760	4,088,825	-26,935	-4,730	-31,665
440	Harvey	Halstead	789.6	6,078,160	6,037,672	-40,488	-7,286	-47,774
441	Nemaha	Sabetha	935.5	6,996,440	6,950,768	-45,672	-8,941	-54,613
442	Nemaha	Nemaha Valley	439.0	3,886,080	3,861,537	-24,543	-4,391	-28,934
443	Ford	Dodge City	5,550.7	45,065,240	44,769,579	-295,661	-53,948	-349,609
444	Rice	Little River	299.3	2,783,440	2,765,866	-17,574	-3,963	-21,537
445	Montgomery	Coffeyville	1,807.4	13,294,160	13,209,154	-85,006	-17,793	-102,799
446	Montgomery	Independence	1,832.0	12,433,520	12,352,361	-81,159	-15,212	-96,371
447	Montgomery	Cherryvale	878.2	6,801,520	6,755,850	-45,670	-6,773	-52,443
448	McPherson	Inman	445.3	3,527,920	3,504,563	-23,357	-4,214	-27,571
449	Leavenworth	Easton	672.5	5,502,640	5,467,406	-35,234	-7,973	-43,207
450	Shawnee	Shawnee Heights	3,367.9	21,891,320	21,750,514	-140,806	-33,003	-173,809
451	Nemaha	B & B	192.5	1,935,560	1,922,425	-13,135	-1,531	-14,666
452	Stanton	Stanton County	423.2	3,879,920	3,852,991	-26,929	-3,160	-30,089
453	Leavenworth	Leavenworth	3,875.2	27,104,880	26,932,985	-171,895	-41,879	-213,774
454	Osage	Burlingame	329.3	2,852,520	2,834,055	-18,465	-4,027	-22,492
456	Osage	Marais Des Cygnes	267.0	2,734,160	2,716,259	-17,901	-3,346	-21,247
457	Finney	Garden City	6,807.7	49,652,680	49,321,878	-330,802	-59,603	-390,405
458	Leavenworth	Basehor-Linwood	2,166.0	12,952,280	12,868,562	-83,718	-16,020	-99,738
459	Ford	Bucklin	233.1	2,229,040	2,214,071	-14,969	-2,713	-17,682
460	Harvey	Hesston	820.0	5,804,480	5,766,146	-38,334	-7,268	-45,602
461	Wilson	Neodesha	718.7	5,852,880	5,814,012	-38,868	-6,828	-45,696
462	Cowley	Central	336.5	3,013,120	2,992,778	-20,342	-3,243	-23,585
463	Cowley	Udall	391.2	3,246,320	3,224,623	-21,697	-3,947	-25,644
464	Leavenworth	Tonganoxie	1,777.1	11,778,800	11,702,867	-75,933	-13,898	-89,831
465	Cowley	Winfield	2,433.5	16,140,080	16,036,874	-103,206	-23,787	-126,993
466	Scott	Scott County	859.2	6,629,920	6,584,608	-45,312	-5,795	-51,107
467	Wichita	Leoti	426.1	3,762,880	3,736,775	-26,105	-3,134	-29,239
468	Lane	Healy	73.5	1,112,760	1,106,103	-6,657	-1,353	-8,010
469	Leavenworth	Lansing	2,408.0	15,034,360	14,935,685	-98,675	-17,831	-116,506
470	Cowley	Arkansas City	2,710.3	19,762,160	19,633,740	-128,420	-25,841	-154,261
471	Cowley	Dexter	173.0	1,858,560	1,846,460	-12,100	-1,965	-14,065
473	Dickinson	Chapman	970.5	8,072,240	8,018,757	-53,483	-8,123	-61,606
474	Klowa	Haviland	139.0	1,580,480	1,570,220	-10,260	-1,655	-11,915
475	Geary	Junction City	6,883.4	46,850,760	46,548,104	-302,656	-66,343	-368,999
476	Gray	Copeland	112.5	1,553,640	1,543,104	-10,536	-1,033	-11,569
477	Gray	Ingalls	229.5	2,438,040	2,421,598	-16,442	-2,754	-19,196
479	Anderson	Crest	221.0	2,427,040	2,411,513	-15,527	-3,727	-19,254
480	Seward	Liberal	4,288.0	30,733,560	30,519,852	-213,708	-22,576	-236,284
481	Dickinson	Rural Vista	412.0	3,697,760	3,673,288	-24,472	-4,131	-28,603
482	Lane	Dighton	253.0	2,306,040	2,290,699	-15,341	-2,542	-17,883
483	Seward	Kismet-Plains	714.5	7,163,640	7,115,964	-47,676	-6,286	-53,962
484	Wilson	Fredonia	743.8	6,027,560	5,987,784	-39,776	-7,283	-47,059
486	Doniphan	Elwood	309.9	2,910,600	2,891,918	-18,682	-3,111	-21,793
487	Dickinson	Herington	511.8	4,525,400	4,495,416	-29,984	-2,978	-32,962
488	Marshall	Axtell	296.7	2,651,000	2,633,388	-17,612	-2,793	-20,405
489	Ellis	Hays	2,767.3	19,091,160	18,972,454	-118,706	-32,222	-150,928
490	Butler	El Dorado	1,992.9	14,073,400	13,982,837	-90,563	-17,529	-108,092
491	Douglas	Eudora	1,396.3	9,159,920	9,100,895	-59,025	-12,851	-71,876
492	Butler	Flinthills	294.8	2,670,800	2,652,905	-17,895	-3,370	-21,265

	3/27/2009		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6
USD			2008-09 FTE Enrollment (includes MILT)	2008-09 Est. Computed GF \$4,400	2009-10 Est. Computed GF \$4,367	Estimated Reduction (Col 3 - Col 2)	2009-10 Est. Sped Reduction	Est. 2009-10 Total Reduction (Col 4 + Col 5)
No.	County Name	USD Name						
493	Cherokee	Columbus	1,152.6	8,833,000	8,774,657	-58,343	-10,412	-68,755
494	Hamilton	Syracuse	469.5	4,181,760	4,152,723	-29,037	-3,158	-32,195
495	Pawnee	Ft. Larned	862.0	7,447,440	7,403,709	-43,731	-12,177	-55,908
496	Pawnee	Pawnee Heights	148.2	1,605,560	1,595,453	-10,107	-1,991	-12,098
497	Douglas	Lawrence	10,487.2	69,398,560	68,963,603	-434,957	-121,283	-556,240
498	Marshall	Valley Heights	363.0	3,453,120	3,431,099	-22,021	-5,468	-27,489
499	Cherokee	Galena	728.0	5,993,240	5,952,770	-40,470	-5,903	-46,373
500	Wyandotte	Kansas City	18,429.2	143,980,760	142,718,804	-1,261,956	-144,321	-1,406,277
501	Shawnee	Topeka	12,903.7	95,621,680	95,020,924	-600,756	-160,267	-761,023
502	Edwards	Lewis	101.6	1,264,560	1,256,206	-8,354	-1,475	-9,829
503	Labette	Parsons	1,343.4	10,259,040	10,193,417	-65,623	-13,698	-79,321
504	Labette	Oswego	473.6	4,012,800	3,986,106	-26,694	-4,179	-30,873
505	Labette	Chetopa - St. Paul	503.8	4,605,040	4,575,212	-29,828	-5,892	-35,720
506	Labette	Labette County	1,580.6	10,848,640	10,778,605	-70,035	-14,765	-84,800
507	Haskell	Satanta	343.5	3,254,680	3,232,189	-22,491	-2,533	-25,024
508	Cherokee	Baxter Springs	926.5	7,146,920	7,099,054	-47,866	-7,298	-55,164
509	Sumner	South Haven	226.5	2,276,560	2,261,765	-14,795	-3,171	-17,966
511	Harper	Attica	141.5	1,566,400	1,556,581	-9,819	-1,739	-11,558
512	Johnson	Shawnee Mission	26,580.0	171,729,800	170,638,905	-1,090,895	-249,671	-1,340,566
TOTALS			448,058.4	3,244,461,913	3,221,916,953	-22,544,960	-4,464,514	-27,009,474

Exhibit F



Division of Fiscal & Administrative Services

785-296-3871
785-296-0459 (fax)

120 SE 10th Avenue * Topeka, KS 66612-1182 * 785-296-6338 (TTY) * www.ksde.org

May 7, 2009

FROM: Dale M. Dennis, Deputy
Commissioner of Education

SUBJECT: Senate Substitute for House Bill 2373

Attached is a computer printout (SF9113) which provides the effects of the final school finance recommendations of the Kansas Legislature for general state aid for the 2009-2010 school year. This plan has been approved by the House and Senate as of today, May 7, 2009.

The general fund base state aid per pupil will be \$4,280 for the 2009-2010 school year.

It is important that you understand that the calculations do not include special education state aid. This printout is based on estimates for the 2008-09 school year and projections for the 2009-2010 school year as approved by the Kansas Legislature.

The computer printout is based upon the 2008-09 weighted enrollment. This will change based upon your actual enrollment and appropriate weightings for the 2009-2010 school year.

Please review the column explanation carefully.

Listed below is a summary table for comparison purposes.

	Est. 2008-09	Senate Sub. For HB 2373 Est. 2009-2010
BSAPP	\$ 4,400	\$ 4,280
Total BSAPP Reduction		120
Capital Outlay State Aid	22,600,000	0

COMPUTER PRINTOUT SF9113
May 7, 2009

COLUMN EXPLANATION

- Column
- 1 -- September 20, 2008, FTE enrollment
 - 2 -- 2008-09 Total weighted enrollment excluding special education
 - 3 -- 2008-09 General fund budget excluding special education state aid
(BSAPP at \$4,400) (\$4,400 x Column 2)
 - 4 -- 2009-2010 General fund budget excluding special education state aid
as approved by Kansas Legislature
(BSAPP at \$4,280) (\$4,280 x Column 2)
 - 5 -- Difference (Column 4 - 3)

5/7/2009			Col 1	Col 2	Col 3	Col 4	Col 5
						2009-10 Est. Gen Fund (excl Sped State Aid)	
			2008-09	2008-09	2008-09 Est. Gen Fund (excl Sped State Aid)	As Approved by the Legislature	Difference
USD#	County Name	USD Name	FTE Enrollment (includes MILT)	Total WTD FTE (exc spec ed)	\$4,400	\$4,280	(Col 4 - Col 3)
101	Neosho	Erie	547.3	1,025.0	4,510,000	4,387,000	-123,000
102	Gray	Cimarron-Ensign	658.2	1,088.5	4,789,400	4,658,780	-130,620
103	Cheyenne	Cheyln	130.5	325.6	1,432,640	1,393,568	-39,072
105	Rawlins	Rawlins County	317.5	556.5	2,448,600	2,381,820	-66,780
106	Ness	Western Plains	159.0	370.3	1,629,320	1,584,884	-44,436
107	Jewell	Rock Hills	265.0	519.5	2,285,800	2,223,460	-62,340
108	Washington	Washington Co. Schools	400.5	700.4	3,081,760	2,997,712	-84,048
109	Republic	Republic County	480.0	839.2	3,692,480	3,591,776	-100,704
110	Phillips	Thunder Ridge	235.0	507.5	2,792,655	2,792,655	0
200	Greeley	Greeley County	211.0	450.6	1,982,640	1,928,568	-54,072
202	Wyandotte	Turner	3,853.7	5,416.9	23,834,360	23,184,332	-650,028
203	Wyandotte	Piper	1,582.5	1,840.5	8,098,200	7,877,340	-220,860
204	Wyandotte	Bonner Springs	2,279.6	3,038.9	13,371,160	13,006,492	-364,668
205	Butler	Bluestem	577.3	1,040.4	4,577,760	4,452,912	-124,848
206	Butler	Remington-Whitewater	511.4	881.3	3,877,720	3,771,964	-105,756
207	Leavenworth	Ft. Leavenworth	1,829.8	2,029.0	8,927,600	8,684,120	-243,480
208	Trego	WaKeeney	443.0	736.3	3,239,720	3,151,364	-88,356
209	Stevens	Moscow	208.7	449.7	1,978,680	1,924,716	-53,964
210	Stevens	Hugoton	947.7	1,492.3	6,566,120	6,387,044	-179,076
211	Norton	Norton	684.0	1,046.7	4,605,480	4,479,876	-125,604
212	Norton	Northern Valley	206.5	432.4	1,902,560	1,850,672	-51,888
213	Norton	West Solomon	37.7	110.1	484,440	471,228	-13,212
214	Grant	Ulysses	1,591.0	2,193.2	9,650,080	9,386,896	-263,184
215	Kearny	Lakin	637.0	1,109.7	4,882,680	4,749,516	-133,164
216	Kearny	Deerfield	278.0	595.7	2,621,080	2,549,596	-71,484
217	Morton	Rolla	200.0	413.0	1,817,200	1,767,640	-49,560
218	Morton	Elkhart	676.3	1,062.2	4,673,680	4,546,216	-127,464
219	Clark	Minneola	271.0	471.0	2,072,400	2,015,880	-56,520
220	Clark	Ashland	216.0	424.4	1,867,360	1,816,432	-50,928
223	Washington	Barnes	336.6	614.9	2,705,560	2,631,772	-73,788
224	Washington	Clifton-Clyde	292.5	537.3	2,364,120	2,299,644	-64,476
225	Meade	Fowler	162.0	370.1	1,628,440	1,584,028	-44,412
226	Meade	Meade	458.9	779.5	3,429,800	3,336,260	-93,540
227	Hodgeman	Jetmore	253.0	486.3	2,139,720	2,081,364	-58,356
228	Hodgeman	Hanston	72.5	172.6	759,440	738,728	-20,712
229	Johnson	Blue Valley	19,939.4	23,521.7	103,495,480	100,672,876	-2,822,604
230	Johnson	Spring Hill	2,256.0	2,781.2	12,237,280	11,903,536	-333,744
231	Johnson	Gardner-Edgerton	4,332.4	5,361.9	23,592,360	22,948,932	-643,428
232	Johnson	DeSoto	6,070.0	7,644.8	33,637,120	32,719,744	-917,376
233	Johnson	Olathe	25,190.6	30,842.5	135,707,000	132,005,900	-3,701,100
234	Bourbon	Ft. Scott	1,947.5	2,650.0	11,660,000	11,342,000	-318,000
235	Bourbon	Uniontown	433.4	828.7	3,646,280	3,546,836	-99,444
237	Smith	Smith Center	446.0	782.7	3,443,880	3,349,956	-93,924
239	Ottawa	North Ottawa Co.	602.9	954.6	4,200,240	4,085,688	-114,552
240	Ottawa	Twin Valley	610.5	1,000.5	4,402,200	4,282,140	-120,060
241	Wallace	Wallace	193.5	412.8	1,816,320	1,766,784	-49,536
242	Wallace	Weskan	102.5	251.2	1,105,280	1,075,136	-30,144
243	Coffey	Lebo-Waverly	547.0	893.0	3,929,200	3,822,040	-107,160
244	Coffey	Burlington	820.4	1,262.0	5,552,800	5,401,360	-151,440
245	Coffey	LeRoy-Gridley	259.5	483.4	2,126,960	2,068,952	-58,008
246	Crawford	Northeast	527.5	991.1	4,360,840	4,241,908	-118,932
247	Crawford	Cherokee	706.5	1,200.0	5,280,000	5,136,000	-144,000
248	Crawford	Girard	996.5	1,520.4	6,689,760	6,507,312	-182,448
249	Crawford	Frontenac	827.5	1,204.6	5,300,240	5,155,688	-144,552
250	Crawford	Pittsburg	2,638.1	3,697.6	16,269,440	15,825,728	-443,712
251	Lyon	North Lyon Co.	513.0	914.8	4,025,120	3,915,344	-109,776
252	Lyon	Southern Lyon Co.	511.3	912.0	4,012,800	3,903,360	-109,440
253	Lyon	Emporia	4,307.1	6,670.4	29,349,760	28,549,312	-800,448
254	Barber	Barber Co.	500.5	850.5	3,742,200	3,640,140	-102,060
255	Barber	South Barber Co.	220.5	439.1	1,932,040	1,879,348	-52,692
256	Allen	Marmaton Valley	321.0	607.1	2,671,240	2,598,388	-72,852
257	Allen	Iola	1,392.5	2,034.0	8,949,600	8,705,520	-244,080
258	Allen	Humboldt	495.0	823.8	3,624,720	3,525,864	-98,856
259	Sedgwick	Wichita	45,579.7	66,635.6	293,196,640	285,200,368	-7,996,272
260	Sedgwick	Derby	6,262.3	7,666.3	33,731,720	32,811,764	-919,956
261	Sedgwick	Haysville	4,647.8	6,176.1	27,174,840	26,433,708	-741,132
262	Sedgwick	Valley Center	2,523.3	3,043.3	13,390,520	13,025,324	-365,196
263	Sedgwick	Mulvane	1,817.0	2,153.6	9,475,840	9,217,408	-258,432
264	Sedgwick	Clearwater	1,280.7	1,686.8	7,421,920	7,219,504	-202,416
265	Sedgwick	Goddard	4,809.8	5,722.5	25,179,000	24,492,300	-686,700

5/7/2009			Col 1	Col 2	Col 3	Col 4	Col 5
						2009-10 Est. Gen Fund (excl Sped State Aid)	
			2008-09	2008-09	2008-09 Est. Gen Fund (excl Sped State Aid)	As Approved by the Legislature	Difference
USD#	County Name	USD Name	FTE Enrollment (Includes MILT)	Total WTD FTE (exc spec ed)	\$4,400	\$4,280	(Col 4 - Col 3)
266	Sedgwick	Maize	6,327.9	7,518.0	33,079,200	32,177,040	-902,160
267	Sedgwick	Renwick	1,928.3	2,279.5	10,029,800	9,756,260	-273,540
268	Sedgwick	Cheney	777.3	1,137.8	5,006,320	4,869,784	-136,536
269	Rooks	Palco	164.0	350.0	1,540,000	1,498,000	-42,000
270	Rooks	Plainville	381.9	629.0	2,767,600	2,692,120	-75,480
271	Rooks	Stockton	298.0	535.0	2,354,000	2,289,800	-64,200
272	Mitchell	Wacanda	357.4	663.7	2,920,280	2,840,636	-79,644
273	Mitchell	Beloit	713.9	1,069.7	4,706,680	4,578,316	-128,364
274	Logan	Oakley	411.7	697.4	3,068,560	2,984,872	-83,688
275	Logan	Triplains	86.5	210.4	925,760	900,512	-25,248
279	Jewell	Jewell	90.5	253.7	1,116,280	1,085,836	-30,444
281	Graham	Graham County	368.4	635.5	2,796,200	2,719,940	-76,260
282	Elk	West Elk	355.2	677.9	2,982,760	2,901,412	-81,348
283	Elk	Elk Valley	186.0	409.9	1,803,560	1,754,372	-49,188
284	Chase	Chase County	417.5	755.7	3,325,080	3,234,396	-90,684
285	Chautauqua	Cedar Vale	139.5	304.4	1,339,360	1,302,832	-36,528
286	Chautauqua	Chautauqua	364.0	664.0	2,921,600	2,841,920	-79,680
287	Franklin	West Franklin	699.0	1,251.8	5,507,920	5,357,704	-150,216
288	Franklin	Central Heights	543.0	979.1	4,308,040	4,190,548	-117,492
289	Franklin	Wellsville	839.0	1,232.3	5,422,120	5,274,244	-147,876
290	Franklin	Ottawa	2,411.9	3,294.7	14,496,680	14,101,316	-395,364
291	Gove	Grinnell	81.5	217.8	958,320	932,184	-26,136
292	Gove	Wheatland	112.5	295.7	1,301,080	1,265,596	-35,484
293	Gove	Quinter	261.0	492.0	2,164,800	2,105,760	-59,040
294	Decatur	Oberlin	366.2	658.9	2,899,160	2,820,092	-79,068
297	Cheyenne	St. Francis	297.5	519.4	2,285,360	2,223,032	-62,328
298	Lincoln	Lincoln	337.0	594.3	2,614,920	2,543,604	-71,316
299	Lincoln	Sylvan Grove	145.5	311.9	1,372,360	1,334,932	-37,428
300	Comanche	Comanche County	307.0	564.9	2,485,560	2,417,772	-67,788
303	Ness	Ness City	274.5	472.1	2,077,240	2,020,588	-56,652
305	Saline	Salina	6,959.3	9,104.7	40,060,680	38,968,116	-1,092,564
306	Saline	Southeast of Saline	679.6	1,090.6	4,798,640	4,667,768	-130,872
307	Saline	Eil-Saline	451.0	759.4	3,341,360	3,250,232	-91,128
308	Reno	Hutchinson	4,542.4	6,134.0	26,989,600	26,253,520	-736,080
309	Reno	Nickerson	1,139.4	1,776.9	7,818,360	7,605,132	-213,228
310	Reno	Fairfield	303.7	633.2	2,786,080	2,710,096	-75,984
311	Reno	Pretty Prairie	269.4	498.3	2,192,520	2,132,724	-59,796
312	Reno	Haven	992.5	1,492.5	6,567,000	6,387,900	-179,100
313	Reno	Buhler	2,145.5	2,738.1	12,047,640	11,719,068	-328,572
314	Thomas	Brewster	91.5	222.0	976,800	950,160	-26,640
315	Thomas	Colby	926.4	1,389.3	6,112,920	5,946,204	-166,716
316	Thomas	Golden Plains	189.4	407.4	1,792,560	1,743,672	-48,888
320	Pottawatomie	Wamego	1,293.0	1,707.1	7,511,240	7,306,388	-204,852
321	Pottawatomie	Kaw Valley	1,123.0	1,599.3	7,036,920	6,845,004	-191,916
322	Pottawatomie	Onaga	317.5	602.3	2,650,120	2,577,844	-72,276
323	Pottawatomie	Westmoreland	813.7	1,257.9	5,534,760	5,383,812	-150,948
325	Phillips	Phillipsburg	655.0	1,020.1	4,488,440	4,366,028	-122,412
326	Phillips	Logan	167.5	365.4	1,607,760	1,563,912	-43,848
327	Ellsworth	Ellsworth	639.6	1,053.2	4,634,080	4,507,696	-126,384
328	Ellsworth	Lorraine	453.0	764.0	3,361,600	3,269,920	-91,680
329	Wabaunsee	Alma	463.1	816.0	3,590,400	3,492,480	-97,920
330	Wabaunsee	Wabaunsee East	475.0	851.3	3,745,720	3,643,564	-102,156
331	Kingman	Kingman	1,033.3	1,527.1	6,719,240	6,535,988	-183,252
332	Kingman	Cunningham	176.5	376.5	1,656,600	1,611,420	-45,180
333	Cloud	Concordia	1,062.1	1,615.1	7,106,440	6,912,628	-193,812
334	Cloud	Southern Cloud	231.5	467.8	2,058,320	2,002,184	-56,136
335	Jackson	North Jackson	360.0	684.4	3,011,360	2,929,232	-82,128
336	Jackson	Holton	1,052.3	1,528.4	6,724,960	6,541,552	-183,408
337	Jackson	Mayetta	913.1	1,472.1	6,477,240	6,300,588	-176,652
338	Jefferson	Valley Falls	409.3	692.0	3,044,800	2,961,760	-83,040
339	Jefferson	Jefferson County	488.0	814.6	3,584,240	3,486,488	-97,752
340	Jefferson	Jefferson West	916.0	1,353.7	5,956,280	5,793,836	-162,444
341	Jefferson	Oskaloosa	523.6	928.1	4,083,640	3,972,268	-111,372
342	Jefferson	McLouth	516.7	868.3	3,820,520	3,716,324	-104,196
343	Jefferson	Perry	932.3	1,403.2	6,174,080	6,005,696	-168,384
344	Linn	Pleasanton	359.0	657.9	2,894,760	2,815,812	-78,948
345	Shawnee	Seaman	3,467.7	4,283.2	18,846,080	18,332,096	-513,984
346	Linn	Jayhawk	525.9	943.1	4,149,640	4,036,468	-113,172
347	Edwards	Kinsely-Offerte	305.0	597.6	2,629,440	2,557,728	-71,712
348	Douglas	Baldwin City	1,359.4	1,707.6	7,513,440	7,308,528	-204,912

5/7/2009			Col 1	Col 2	Col 3	Col 4	Col 5
						2009-10 Est. Gen Fund (excl Sped State Aid)	
			2008-09	2008-09	2008-09 Est. Gen Fund (excl Sped State Aid)	As Approved by the Legislature	Difference
USD#	County Name	USD Name	FTE Enrollment (Includes MILT)	Total WTD FTE (exc spec ed)	\$4,400	\$4,280	(Col 4 - Col 3)
349	Stafford	Stafford	272.0	505.7	2,225,080	2,164,396	-60,684
350	Stafford	St. John-Hudson	362.2	640.7	2,819,080	2,742,196	-76,884
351	Stafford	Macksville	302.2	545.7	2,401,080	2,335,596	-65,484
352	Sherman	Goodland	906.4	1,430.9	6,295,960	6,124,252	-171,708
353	Sumner	Wellington	1,642.9	2,058.0	9,055,200	8,808,240	-246,960
354	Barton	Clafln	222.1	445.3	1,959,320	1,905,884	-53,436
355	Barton	Ellinwood	418.0	715.7	3,149,080	3,063,196	-85,884
356	Sumner	Conway Springs	527.9	883.3	3,886,520	3,780,524	-105,996
357	Sumner	Belle Plaine	691.5	1,144.8	5,037,120	4,899,744	-137,376
358	Sumner	Oxford	342.6	613.5	2,699,400	2,625,780	-73,620
359	Sumner	Argonia	186.5	381.2	1,677,280	1,631,536	-45,744
360	Sumner	Caldwell	221.5	447.8	1,970,320	1,916,584	-53,736
361	Harper	Anthony-Harper	818.2	1,350.9	5,943,960	5,781,852	-162,108
362	Linn	Prairie View	933.5	1,480.1	6,512,440	6,334,828	-177,612
363	Finney	Holcomb	865.0	1,335.9	5,877,960	5,717,652	-160,308
364	Marshall	Marysville	740.0	1,159.7	5,102,680	4,963,516	-139,164
365	Anderson	Garnett	1,107.2	1,659.8	7,303,120	7,103,944	-199,176
366	Woodson	Woodson	399.0	739.1	3,252,040	3,163,348	-88,692
367	Miami	Osawatomie	1,121.0	1,730.3	7,613,320	7,405,684	-207,636
368	Miami	Paola	2,027.9	2,524.0	11,105,600	10,802,720	-302,880
369	Harvey	Burrton	244.7	461.5	2,030,600	1,975,220	-55,380
371	Gray	Montezuma	214.9	469.2	2,064,480	2,008,176	-56,304
372	Shawnee	Silver Lake	716.4	1,080.8	4,755,520	4,625,824	-129,696
373	Harvey	Newton	3,383.4	4,372.9	19,240,760	18,716,012	-524,748
374	Haskell	Sublette	461.4	870.2	3,828,880	3,724,456	-104,424
375	Butler	Circle	1,595.0	1,957.2	8,611,680	8,376,816	-234,864
376	Rice	Sterling	523.6	879.0	3,867,600	3,762,120	-105,480
377	Atchison	Atchison County	683.6	1,134.5	4,991,800	4,855,660	-136,140
378	Riley	Riley County	649.5	1,041.0	4,580,400	4,455,480	-124,920
379	Clay	Clay Center	1,344.7	1,812.9	7,976,760	7,759,212	-217,548
380	Marshall	Vermillion	525.0	878.8	3,866,720	3,761,264	-105,456
381	Ford	Spearville	352.0	562.9	2,476,760	2,409,212	-67,548
382	Pratt	Pratt	1,089.4	1,618.1	7,119,640	6,925,468	-194,172
383	Riley	Manhattan	5,898.0	7,146.8	31,445,920	30,588,304	-857,616
384	Riley	Blue Valley	198.9	419.7	1,846,680	1,796,316	-50,364
385	Butler	Andover	4,538.3	5,432.0	23,900,800	23,248,960	-651,840
386	Greenwood	Madison-Virgil	226.5	439.8	1,935,120	1,882,344	-52,776
387	Wilson	Altoona-Midway	179.5	434.6	1,912,240	1,860,088	-52,152
388	Ellis	Ellis	367.6	591.3	2,601,720	2,530,764	-70,956
389	Greenwood	Eureka	598.5	1,045.2	4,598,880	4,473,456	-125,424
390	Greenwood	Hamilton	99.5	249.5	1,097,800	1,067,860	-29,940
392	Osborne	Osborne	335.3	603.4	2,654,960	2,582,552	-72,408
393	Dickinson	Solomon	389.6	674.9	2,969,560	2,888,572	-80,988
394	Butler	Rose Hill	1,663.4	2,094.4	9,215,360	8,964,032	-251,328
395	Rush	LaCrosse	299.5	529.3	2,328,920	2,265,404	-63,516
396	Butler	Douglass	776.5	1,188.1	5,227,640	5,085,068	-142,572
397	Marion	Centre	229.2	487.9	2,146,760	2,088,212	-58,548
398	Marion	Peabody-Burns	335.0	615.2	2,706,880	2,633,056	-73,824
399	Russell	Paradise	125.6	313.6	1,379,840	1,342,208	-37,632
400	McPherson	Smoky Valley	1,016.4	1,466.9	6,454,360	6,278,332	-176,028
401	Rice	Chase	140.5	317.5	1,397,000	1,358,900	-38,100
402	Butler	Augusta	2,146.1	2,602.5	11,451,000	11,138,700	-312,300
403	Rush	Otis-Blson	171.3	386.2	1,699,280	1,652,936	-46,344
404	Cherokee	Riverton	827.5	1,320.2	5,808,880	5,650,456	-158,424
405	Rice	Lyons	737.1	1,370.6	6,030,640	5,866,168	-164,472
406	Doniphan	Wathena	401.0	658.1	2,895,640	2,816,668	-78,972
407	Russell	Russell	923.2	1,409.8	6,203,120	6,033,944	-169,176
408	Marion	Marion	597.8	968.1	4,259,640	4,143,468	-116,172
409	Atchison	Atchison	1,580.0	2,138.9	9,411,160	9,154,492	-256,668
410	Marion	Durham-Hills	590.8	971.7	4,275,480	4,158,876	-116,604
411	Marion	Goessel	245.3	457.1	2,011,240	1,956,388	-54,852
412	Sheridan	Hoxie	292.9	505.3	2,223,320	2,162,684	-60,636
413	Neosho	Chanute	1,773.0	2,718.9	11,963,160	11,636,892	-326,268
415	Brown	Hiawatha	843.8	1,366.8	6,013,920	5,849,904	-164,016
416	Miami	Louisburg	1,644.7	2,030.1	8,932,440	8,688,828	-243,612
417	Morris	Morris County	764.4	1,248.7	5,494,280	5,344,436	-149,844
418	McPherson	McPherson	2,259.8	2,727.0	11,998,800	11,671,560	-327,240
419	McPherson	Canton-Galva	367.8	658.1	2,895,640	2,816,668	-78,972
420	Osage	Osage City	644.1	1,038.1	4,567,640	4,443,068	-124,572
421	Osage	Lyndon	432.0	721.8	3,175,920	3,089,304	-86,616

5/7/2009			Col 1	Col 2	Col 3	Col 4	Col 5
						2009-10 Est. Gen Fund (excl Sped State Aid)	
			2008-09	2008-09	2008-09 Est. Gen Fund (excl Sped State Aid)	As Approved by the Legislature	Difference
USD#	County Name	USD Name	FTE Enrollment (Includes MILT)	Total WTD FTE (exc spec ed)	\$4,400	\$4,280	(Col 4 - Col 3)
422	Kiowa	Greensburg	210.5	515.1	2,266,440	2,204,628	-61,812
423	McPherson	Moundridge	434.5	722.1	3,177,240	3,090,588	-86,652
424	Kiowa	Mullinville	226.6	311.7	1,371,480	1,334,076	-37,404
425	Doniphan	Highland	220.5	448.5	1,973,400	1,919,580	-53,820
426	Republic	Pike Valley	253.5	481.8	2,119,920	2,062,104	-57,816
428	Barton	Great Bend	2,972.8	4,175.4	18,371,760	17,870,712	-501,048
429	Doniphan	Troy	337.5	590.1	2,596,440	2,525,628	-70,812
430	Brown	Brown County	635.5	1,153.2	5,074,080	4,935,696	-138,384
431	Barton	Hoisington	607.5	960.5	4,226,200	4,110,940	-115,260
432	Ellis	Victoria	257.5	449.0	1,975,600	1,921,720	-53,880
433	Doniphan	Midway	156.9	381.2	1,677,280	1,631,536	-45,744
434	Osage	Santa Fe	1,115.2	1,634.6	7,192,240	6,996,088	-196,152
435	Dickinson	Abilene	1,495.5	1,932.3	8,502,120	8,270,244	-231,876
436	Montgomery	Caney	807.0	1,261.5	5,550,600	5,399,220	-151,380
437	Shawnee	Auburn Washburn	5,356.4	6,449.7	28,378,680	27,604,716	-773,964
438	Pratt	Skyline	358.0	629.9	2,771,560	2,695,972	-75,588
439	Harvey	Sedgwick	532.0	819.7	3,606,680	3,508,316	-98,364
440	Harvey	Halstead	789.6	1,221.6	5,375,040	5,228,448	-146,592
441	Nemaha	Sabetha	935.5	1,380.6	6,074,640	5,908,968	-165,672
442	Nemaha	Nemaha Valley	439.0	749.0	3,295,600	3,205,720	-89,880
443	Ford	Dodge City	5,550.7	8,954.0	39,397,600	38,323,120	-1,074,480
444	Rice	Little River	299.3	535.8	2,357,520	2,293,224	-64,296
445	Montgomery	Coffeyville	1,800.2	2,569.5	11,305,800	10,997,460	-308,340
446	Montgomery	Independence	1,832.0	2,462.2	10,833,680	10,538,216	-295,464
447	Montgomery	Cherryvale	878.2	1,386.6	6,101,040	5,934,648	-166,392
448	McPherson	Inman	445.3	707.8	3,114,320	3,029,384	-84,936
449	Leavenworth	Easton	672.5	1,066.5	4,692,600	4,564,620	-127,980
450	Shawnee	Shawnee Heights	3,367.9	4,268.5	18,781,400	18,269,180	-512,220
451	Nemaha	B & B	192.5	399.7	1,758,680	1,710,716	-47,964
452	Stanton	Stanton County	423.2	813.6	3,579,840	3,482,208	-97,632
453	Leavenworth	Leavenworth	3,875.2	5,214.9	22,945,560	22,319,772	-625,788
454	Osage	Burlingame	329.3	556.4	2,448,160	2,381,392	-66,768
456	Osage	Marais Des Cygnes	267.0	547.3	2,408,120	2,342,444	-65,676
457	Finney	Garden City	6,807.7	10,023.7	44,104,280	42,901,436	-1,202,844
458	Leavenworth	Basehor-Linwood	2,166.0	2,537.0	11,162,800	10,858,360	-304,440
459	Ford	Bucklin	233.1	454.9	2,001,560	1,946,972	-54,588
460	Harvey	Hesston	820.0	1,166.7	5,133,480	4,993,476	-140,004
461	Wilson	Neodesha	716.4	1,169.4	5,145,360	5,005,032	-140,328
462	Cowley	Central	336.5	616.0	2,710,400	2,636,480	-73,920
463	Cowley	Udall	391.2	654.1	2,878,040	2,799,548	-78,492
464	Leavenworth	Tonganoxie	1,777.1	2,300.1	10,120,440	9,844,428	-276,012
465	Cowley	Winfield	2,430.7	3,125.0	13,750,000	13,375,000	-375,000
466	Scott	Scott County	855.9	1,361.0	5,988,400	5,825,080	-163,320
467	Wichita	Leoti	426.1	786.1	3,458,840	3,364,508	-94,332
468	Lane	Healy	73.5	208.1	915,640	890,668	-24,972
469	Leavenworth	Lansing	2,408.0	2,995.5	13,180,200	12,820,740	-359,460
470	Cowley	Arkansas City	2,709.3	3,894.9	17,137,560	16,670,172	-467,388
471	Cowley	Dexter	173.0	373.5	1,643,400	1,598,580	-44,820
473	Dickinson	Chapman	973.0	1,624.1	7,146,040	6,951,148	-194,892
474	Kiowa	Haviland	139.0	308.5	1,357,400	1,320,380	-37,020
475	Geary	Junction City	6,883.4	9,171.4	40,354,160	39,253,592	-1,100,568
476	Gray	Copeland	112.5	322.9	1,420,760	1,382,012	-38,748
477	Gray	Ingalls	229.5	500.6	2,202,640	2,142,568	-60,072
479	Anderson	Crest	221.0	464.5	2,043,800	1,988,060	-55,740
480	Seward	Liberal	4,257.7	6,371.2	28,033,280	27,268,736	-764,544
481	Dickinson	Rural Vista	416.0	746.4	3,284,160	3,194,592	-89,568
482	Lane	Dighton	253.0	467.3	2,056,120	2,000,044	-56,076
483	Seward	Kismet-Plains	714.5	1,451.1	6,384,840	6,210,708	-174,132
484	Wilson	Fredonia	743.8	1,199.3	5,276,920	5,133,004	-143,916
486	Doniphan	Elwood	309.9	564.9	2,485,560	2,417,772	-67,788
487	Dickinson	Herington	516.4	870.6	3,830,640	3,726,168	-104,472
488	Marshall	Axtell	296.7	527.1	2,319,240	2,255,988	-63,252
489	Ellis	Hays	2,767.3	3,601.2	15,845,280	15,413,136	-432,144
490	Butler	El Dorado	1,992.9	2,746.5	12,084,600	11,755,020	-329,580
491	Douglas	Eudora	1,396.3	1,785.0	7,854,000	7,639,800	-214,200
492	Butler	Flinthills	294.8	539.5	2,373,800	2,309,060	-64,740
493	Cherokee	Columbus	1,152.6	1,765.0	7,766,000	7,554,200	-211,800
494	Hamilton	Syracuse	469.5	876.5	3,856,600	3,751,420	-105,180
495	Pawnee	Ft. Larned	862.0	1,327.6	5,841,440	5,682,128	-159,312
496	Pawnee	Pawnee Heights	148.2	309.9	1,363,560	1,326,372	-37,188

5/7/2009			Col 1	Col 2	Col 3	Col 4	Col 5
						2009-10 Est. Gen Fund (excl Sped State Aid)	
			2008-09	2008-09	2008-09 Est. Gen Fund (excl Sped State Aid)	As Approved by the Legislature	
USD#	County Name	USD Name	FTE Enrollment (includes MILT)	Total WTD FTE (exc spec ed)	\$4,400	\$4,280	Difference (Col 4 - Col 3)
497	Douglas	Lawrence	10,487.2	13,179.3	57,988,920	56,407,404	-1,581,516
498	Marshall	Valley Heights	363.0	666.5	2,932,600	2,852,620	-79,980
499	Cherokee	Galena	728.0	1,222.0	5,376,800	5,230,160	-146,640
500	Wyandotte	Kansas City	18,429.2	29,050.9	127,823,960	124,337,852	-3,486,108
501	Shawnee	Topeka	12,903.6	18,203.3	80,094,520	77,910,124	-2,184,396
502	Edwards	Lewis	101.6	248.3	1,092,520	1,062,724	-29,796
503	Labette	Parsons	1,343.4	1,991.0	8,760,400	8,521,480	-238,920
504	Labette	Oswego	473.6	809.3	3,560,920	3,463,804	-97,116
505	Labette	Chetopa - St. Paul	503.8	899.7	3,958,680	3,850,716	-107,964
506	Labette	Labette County	1,580.6	2,128.6	9,365,840	9,110,408	-255,432
507	Haskell	Satanta	343.5	683.7	3,008,280	2,926,236	-82,044
508	Cherokee	Baxter Springs	926.5	1,446.1	6,362,840	6,189,308	-173,532
509	Sumner	South Haven	226.5	443.5	1,951,400	1,898,180	-53,220
511	Harper	Attica	138.5	297.7	1,309,880	1,274,156	-35,724
512	Johnson	Shawnee Mission	26,579.0	33,059.3	145,460,920	141,493,804	-3,967,116
TOTALS			447,634.6	634,168.3	2,791,015,015	2,714,972,587	-76,042,428

Exhibit G

Estimated Capital Outlay State Aid

KASB Region

KASB Region	USD	USDName	2008-09 FTE Enr	Capital Outlay Mills	Capital Outlay Aid %	Capital Outlay Property Tax	Capital Outlay State aid	Total Capital Outlay	Per Pupil Total Capital Outlay Revenue
1	512	Shawnee Mission Pub Sch	26,532.0	8.00	0.0%	\$25,731,869.81	\$0.00	\$25,731,869.81	\$969.84
1	229	Blue Valley	19,940.4	8.00	0.0%	\$19,135,691.00	\$0.00	\$19,135,691.00	\$959.64
1	203	Piper-Kansas City	1,581.5	8.00	0.0%	\$1,516,460.22	\$0.00	\$1,516,460.22	\$958.87
1	204	Bonner Springs	2,270.0	7.97	21.0%	\$1,215,321.13	\$255,217.44	\$1,470,538.56	\$647.81
1	231	Gardner Edgerton	4,323.4	8.00	25.0%	\$2,038,401.33	\$509,600.33	\$2,548,001.66	\$589.35
1	348	Baldwin City	1,333.4	8.00	27.0%	\$596,129.52	\$160,954.97	\$757,084.49	\$567.78
1	497	Lawrence	10,445.7	5.99	0.0%	\$5,843,022.97	\$0.00	\$5,843,022.97	\$559.37
1	202	Turner-Kansas City	3,772.2	8.00	40.0%	\$1,252,931.22	\$501,172.49	\$1,754,103.71	\$465.01
1	458	Basehor-Linwood	2,166.0	5.99	24.0%	\$754,506.97	\$181,081.67	\$935,588.64	\$431.94
1	453	Leavenworth	3,791.7	6.12	32.0%	\$1,207,118.19	\$386,277.82	\$1,593,396.02	\$420.23
1	491	Eudora	1,396.3	7.20	39.0%	\$412,268.64	\$160,784.77	\$573,053.41	\$410.41
1	232	De Soto	6,060.4	4.51	13.0%	\$1,792,242.32	\$232,991.50	\$2,025,233.82	\$334.17
1	342	McLouth	504.7	3.98	29.0%	\$115,602.14	\$33,524.62	\$149,126.76	\$295.48
1	343	Perry Public Schools	929.3	3.98	23.0%	\$222,436.50	\$51,160.40	\$273,596.90	\$294.41
1	409	Atchison Public Schools	1,564.0	4.00	35.0%	\$323,437.94	\$113,203.28	\$436,641.22	\$279.18
1	464	Tonganoxie	1,777.1	4.00	30.0%	\$360,193.96	\$108,058.19	\$468,252.14	\$263.49
1	469	Lansing	2,408.0	3.99	36.0%	\$441,079.22	\$158,788.52	\$599,867.74	\$249.11
1	500	Kansas City	18,155.2	3.97	37.0%	\$3,166,410.30	\$1,171,571.81	\$4,337,982.11	\$238.94
1	340	Jefferson West	916.0	3.98	42.0%	\$150,608.52	\$63,255.58	\$213,864.09	\$233.48
1	449	Easton	672.5	2.99	34.0%	\$94,341.19	\$32,076.00	\$126,417.19	\$187.98
1	486	Elwood	309.9	2.00	43.0%	\$25,236.05	\$10,851.50	\$36,087.55	\$116.45
1	341	Oskaloosa Public Schools	511.6	1.00	35.0%	\$26,158.73	\$9,155.56	\$35,314.29	\$69.03
1	339	Jefferson County North	482.0	0.99	49.0%	\$15,363.86	\$7,528.29	\$22,892.16	\$47.49
1	233	Olathe	25,192.9	0.50	6.0%	\$939,578.67	\$56,374.72	\$995,953.39	\$39.53
1	207	Ft Leavenworth	1,679.8	3.99	80.0%	\$9,360.60	\$7,488.48	\$16,849.07	\$10.03
1	230	Spring Hill	2,414.6	0.00	16.0%	\$0.00	\$0.00	\$0.00	\$0.00
1	338	Valley Falls	404.3	0.00	46.0%	\$0.00	\$0.00	\$0.00	\$0.00
1	377	Atchison Co Comm Schools	675.1	0.00	28.0%	\$0.00	\$0.00	\$0.00	\$0.00
1	406	Wathena	398.5	0.00	46.0%	\$0.00	\$0.00	\$0.00	\$0.00
1	425	Highland	220.5	0.00	32.0%	\$0.00	\$0.00	\$0.00	\$0.00
1	429	Troy Public Schools	339.5	0.00	48.0%	\$0.00	\$0.00	\$0.00	\$0.00
1	433	Midway Schools	156.9	0.00	0.0%	\$0.00	\$0.00	\$0.00	\$0.00
1	Total								

Capital outlay equalization aid is eliminated. Note that this only effects those districts poor enough to receive equalization aid. It does not effect wealthier districts much or at all. Statewide this cuts over \$22,000,000 from poor districts only.

Prepared by Jim Hays, Research Specialist

Estimated Capital Outlay State Aid

KASB Region

KASB Region	USD	USDName	2008-09 FTE Enr	Capital Outlay Mills	Capital Outlay Aid %	Capital Outlay Property Tax	Capital Outlay State Aid	Total Capital Outlay	Per Pupil Total Capital Outlay Revenue
2	244	Burlington	814.4	4.00	0.0%	\$1,460,627.42	\$0.00	\$1,460,627.42	\$1,793.50
2	362	Prairie View	933.5	5.99	0.0%	\$793,503.15	\$0.00	\$793,503.15	\$850.03
2	345	Seaman	3,466.8	8.00	19.0%	\$1,718,088.62	\$326,436.84	\$2,044,525.46	\$589.74
2	252	Southern Lyon County	505.9	5.97	25.0%	\$201,498.65	\$50,374.66	\$251,873.31	\$497.87
2	450	Shawnee Heights	3,367.9	5.99	31.0%	\$1,035,889.58	\$321,125.77	\$1,357,015.35	\$402.93
2	501	Topeka Public Schools	12,821.2	6.12	32.0%	\$3,884,992.25	\$1,243,197.52	\$5,128,189.78	\$399.98
2	368	Paola	2,029.1	4.99	20.0%	\$665,828.24	\$133,165.65	\$798,993.89	\$393.77
2	330	Mission Valley	475.0	4.99	19.0%	\$155,945.56	\$29,629.66	\$185,575.22	\$390.68
2	437	Auburn Washburn	5,332.4	4.30	0.0%	\$1,905,506.53	\$0.00	\$1,905,506.53	\$357.35
2	289	Wellsville	839.0	4.99	29.0%	\$225,319.18	\$65,342.56	\$290,661.75	\$346.44
2	245	LeRoy-Gridley	260.0	4.00	6.0%	\$83,205.83	\$4,992.35	\$88,198.18	\$339.22
2	329	Mill Creek Valley	463.1	3.98	11.0%	\$139,418.19	\$15,336.00	\$154,754.19	\$334.17
2	251	North Lyon County	513.0	4.00	29.0%	\$115,520.70	\$33,501.00	\$149,021.71	\$290.49
2	456	Marais Des Cygnes Valley	267.0	4.00	30.0%	\$59,202.44	\$17,760.73	\$76,963.17	\$288.25
2	346	Jayhawk	517.9	4.00	27.0%	\$115,425.00	\$31,164.75	\$146,589.74	\$283.05
2	365	Garnett	1,107.2	3.97	27.0%	\$237,106.37	\$64,018.72	\$301,125.09	\$271.97
2	389	Eureka	586.0	4.00	35.0%	\$113,809.12	\$39,833.19	\$153,642.31	\$262.19
2	290	Ottawa	2,393.9	3.99	31.0%	\$478,672.25	\$148,388.40	\$627,060.65	\$261.94
2	421	Lyndon	431.0	3.99	36.0%	\$82,887.13	\$29,839.37	\$112,726.50	\$261.55
2	253	Emporia	4,249.6	4.00	43.0%	\$709,543.91	\$305,103.88	\$1,014,647.79	\$238.76
2	416	Louisburg	1,644.7	2.99	8.0%	\$361,800.92	\$28,944.07	\$390,745.00	\$237.58
2	420	Osage City	644.1	3.99	41.0%	\$107,894.92	\$44,236.92	\$152,131.84	\$236.19
2	344	Pleasanton	353.0	3.70	47.0%	\$51,274.76	\$24,099.14	\$75,373.90	\$213.52
2	372	Silver Lake	710.3	2.49	42.0%	\$69,843.79	\$29,334.39	\$99,178.19	\$139.63
2	434	Santa Fe Trail	1,115.2	1.50	42.0%	\$69,107.53	\$29,025.16	\$98,132.69	\$88.00
2	390	Hamilton	98.0	1.01	0.0%	\$7,718.44	\$0.00	\$7,718.44	\$78.76
2	243	Lebo-Waverly	547.0	0.00	36.0%	\$0.00	\$0.00	\$0.00	\$0.00
2	287	West Franklin	699.0	0.00	29.0%	\$0.00	\$0.00	\$0.00	\$0.00
2	288	Central Heights	538.0	0.00	41.0%	\$0.00	\$0.00	\$0.00	\$0.00
2	367	Osawatimie	1,109.0	0.00	43.0%	\$0.00	\$0.00	\$0.00	\$0.00
2	386	Madison-Virgil	221.5	0.00	22.0%	\$0.00	\$0.00	\$0.00	\$0.00
2	454	Burlingame Public School	329.3	0.00	46.0%	\$0.00	\$0.00	\$0.00	\$0.00
2	479	Crest	217.5	0.00	19.0%	\$0.00	\$0.00	\$0.00	\$0.00
2 Total							\$3,014,850.74		

Estimated Capital Outlay State Aid

KASB Region

KASB Region	USD	USDName	2008-09 FTE Enr	Capital Outlay Mills	Capital Outlay Aid %	Capital Outlay Property Tax	Capital Outlay State aid	Total Capital Outlay	Per Pupil Total Capital Outlay Revenue
3	445	Coffeyville	1,793.4	3.50	3.0%	\$618,946.35	\$123,789.27	\$742,735.61	\$414.15
3	506	Labette County	1,572.1	8.00	51.0%	\$397,664.21	\$202,808.75	\$600,472.95	\$381.96
3	250	Pittsburg	2,618.6	5.00	23.0%	\$751,215.83	\$172,779.64	\$923,995.46	\$352.86
3	484	Fredonia	737.3	3.93	28.0%	\$173,871.79	\$48,684.10	\$222,555.90	\$301.85
3	282	West Elk	351.7	3.97	24.0%	\$77,296.65	\$18,551.20	\$95,847.84	\$272.53
3	286	Chautauqua Co Community	358.5	3.97	33.0%	\$72,981.65	\$24,083.94	\$97,065.59	\$270.75
3	258	Humboldt	491.5	3.96	30.0%	\$99,683.77	\$29,905.13	\$129,588.91	\$263.66
3	493	Columbus	1,137.6	3.84	33.0%	\$220,704.33	\$72,832.43	\$293,536.75	\$258.03
3	503	Parsons	1,331.4	4.00	43.0%	\$213,506.21	\$91,807.67	\$305,313.88	\$229.32
3	257	Iola	1,379.0	4.00	50.0%	\$204,203.12	\$102,101.56	\$306,304.68	\$222.12
3	413	Chanute Public Schools	1,760.0	3.99	49.0%	\$255,429.65	\$125,160.53	\$380,590.18	\$216.24
3	446	Independence	1,818.0	2.89	32.0%	\$290,852.32	\$93,072.74	\$383,925.06	\$211.18
3	248	Girard	989.5	4.00	47.0%	\$138,019.96	\$64,869.38	\$202,889.34	\$205.04
3	505	Chetopa-St. Paul	501.8	4.00	57.0%	\$52,763.54	\$30,075.22	\$82,838.75	\$165.08
3	504	Oswego	467.6	4.00	60.0%	\$44,369.44	\$26,621.66	\$70,991.10	\$151.82
3	234	Fort Scott	1,933.5	2.49	41.0%	\$192,770.34	\$79,035.84	\$271,806.18	\$140.58
3	461	Neodesha	706.7	2.13	43.0%	\$66,941.20	\$28,784.72	\$95,725.92	\$135.45
3	101	Erie-Galesburg	544.5	0.00	27.0%	\$0.00	\$0.00	\$0.00	\$0.00
3	235	Uniontown	427.0	0.00	51.0%	\$0.00	\$0.00	\$0.00	\$0.00
3	246	Northeast	524.0	0.00	53.0%	\$0.00	\$0.00	\$0.00	\$0.00
3	247	Cherokee	700.5	0.00	44.0%	\$0.00	\$0.00	\$0.00	\$0.00
3	249	Frontenac Public Schools	822.0	0.00	53.0%	\$0.00	\$0.00	\$0.00	\$0.00
3	256	Marmaton Valley	312.5	0.00	37.0%	\$0.00	\$0.00	\$0.00	\$0.00
3	283	Elk Valley	181.5	0.00	13.0%	\$0.00	\$0.00	\$0.00	\$0.00
3	285	Cedar Vale	139.5	0.00	24.0%	\$0.00	\$0.00	\$0.00	\$0.00
3	366	Woodson	396.0	0.00	25.0%	\$0.00	\$0.00	\$0.00	\$0.00
3	387	Altoona-Midway	174.5	0.00	0.0%	\$0.00	\$0.00	\$0.00	\$0.00
3	404	Riverton	822.5	0.00	46.0%	\$0.00	\$0.00	\$0.00	\$0.00
3	436	Caney Valley	796.1	0.00	43.0%	\$0.00	\$0.00	\$0.00	\$0.00
3	447	Cherryvale	866.2	0.00	55.0%	\$0.00	\$0.00	\$0.00	\$0.00
3	499	Galena	715.5	0.00	62.0%	\$0.00	\$0.00	\$0.00	\$0.00
3	508	Baxter Springs	912.5	0.00	54.0%	\$0.00	\$0.00	\$0.00	\$0.00
3 Total							\$1,334,963.77		

Estimated Capital Outlay State Aid

KASB Region

KASB Region	USD	USDName	2008-09 FTE Enr	Capital Outlay Mills	Capital Outlay Aid %	Capital Outlay Property Tax	Capital Outlay State aid	Total Capital Outlay	Per Pupil Total Capital Outlay Revenue
4	321	Kaw Valley	1,113.0	7.99	0.0%	\$1,807,454.94	\$0.00	\$1,807,454.94	\$1,623.95
4	441	Sabetha	935.5	8.00	39.0%	\$355,195.08	\$138,526.08	\$493,721.16	\$527.76
4	488	Axtell	289.7	4.00	30.0%	\$88,288.51	\$26,486.55	\$114,775.06	\$396.19
4	415	Hiawatha	843.8	3.99	23.0%	\$260,121.81	\$59,828.02	\$319,949.82	\$379.18
4	364	Marysville	724.2	4.00	15.0%	\$234,323.82	\$35,148.57	\$269,472.39	\$372.10
4	224	Clifton-Clyde	285.5	4.00	12.0%	\$91,368.26	\$10,964.19	\$102,332.46	\$358.43
4	473	Chapman	960.5	3.99	20.0%	\$239,958.17	\$47,991.63	\$287,949.80	\$299.79
4	383	Manhattan-Ogden	5,752.5	3.27	0.0%	\$1,687,159.52	\$0.00	\$1,687,159.52	\$293.29
4	322	Onaga-Havensville-Wheaton	317.5	4.00	29.0%	\$70,027.43	\$20,307.95	\$90,335.38	\$284.52
4	435	Abilene	1,495.5	4.01	35.0%	\$305,937.20	\$107,078.02	\$413,015.22	\$276.17
4	223	Barnes	336.6	3.27	13.0%	\$81,099.29	\$10,542.91	\$91,642.20	\$272.26
4	498	Valley Heights	355.5	4.01	39.0%	\$63,160.13	\$24,632.45	\$87,792.59	\$246.96
4	335	North Jackson	360.0	3.99	45.0%	\$58,855.94	\$26,485.17	\$85,341.11	\$237.06
4	336	Holtton	1,052.3	3.71	46.0%	\$149,454.14	\$68,748.90	\$218,203.05	\$207.36
4	481	Rural Vista	402.5	2.74	29.0%	\$62,749.43	\$18,197.33	\$80,946.77	\$201.11
4	475	Geary County Schools	6,688.9	3.99	57.0%	\$795,068.06	\$453,188.80	\$1,248,256.86	\$186.62
4	378	Riley County	649.5	1.95	32.0%	\$66,086.40	\$21,147.65	\$87,234.05	\$134.31
4	337	Royal Valley	913.1	2.15	55.0%	\$54,938.75	\$30,216.31	\$85,155.06	\$93.26
4	320	Wamego	1,293.0	0.27	29.0%	\$18,654.91	\$5,409.92	\$24,064.84	\$18.61
4	108	Washington Co. Schools	400.5	0.00	38.0%	\$0.00	\$0.00	\$0.00	\$0.00
4	323	Rock Creek	818.5	0.00	37.0%	\$0.00	\$0.00	\$0.00	\$0.00
4	379	Clay Center	1,344.7	0.00	36.0%	\$0.00	\$0.00	\$0.00	\$0.00
4	380	Vermillion	516.0	0.00	38.0%	\$0.00	\$0.00	\$0.00	\$0.00
4	384	Blue Valley	196.4	0.00	3.0%	\$0.00	\$0.00	\$0.00	\$0.00
4	393	Solomon	389.6	0.00	32.0%	\$0.00	\$0.00	\$0.00	\$0.00
4	430	South Brown County	635.5	0.00	50.0%	\$0.00	\$0.00	\$0.00	\$0.00
4	442	Nemaha Valley Schools	433.0	0.00	23.0%	\$0.00	\$0.00	\$0.00	\$0.00
4	451	B & B	192.5	0.00	43.0%	\$0.00	\$0.00	\$0.00	\$0.00
4	487	Herrington	497.8	0.00	48.0%	\$0.00	\$0.00	\$0.00	\$0.00
4 Total							\$1,104,900.47		

Estimated Capital Outlay State Aid

KASB Region

KASB Region	USD	USDName	2008-09 FTE Enr	Capital Outlay Mills	Capital Outlay %	Capital Outlay Property Tax	Capital Outlay State aid	Total Capital Outlay	Per Pupil Total Capital Outlay Revenue
5	444	Little River	295.8	7.69	0.0%	\$224,763.91	\$0.00	\$224,763.91	\$759.85
5	310	Fairfield	297.2	6.00	0.0%	\$196,546.54	\$0.00	\$196,546.54	\$661.33
5	418	McPherson	2,247.3	8.00	7.0%	\$1,337,307.83	\$93,611.55	\$1,430,919.38	\$636.73
5	401	Chase-Raymond	136.5	3.95	0.0%	\$81,858.35	\$0.00	\$81,858.35	\$599.69
5	410	Durham-Hillsboro-Lehigh	587.3	7.97	31.0%	\$253,329.34	\$78,532.10	\$331,861.44	\$565.06
5	305	Salina	6,929.3	5.99	22.0%	\$2,576,013.71	\$566,723.02	\$3,142,736.72	\$453.54
5	313	Buhler	2,117.5	6.00	26.0%	\$721,062.91	\$187,476.36	\$908,539.26	\$429.06
5	284	Chase County	417.5	4.00	0.0%	\$160,227.92	\$0.00	\$160,227.92	\$383.78
5	423	Moundridge	433.5	3.98	0.0%	\$163,343.97	\$0.00	\$163,343.97	\$376.80
5	369	Burton	240.2	4.00	17.0%	\$70,138.63	\$14,027.73	\$84,166.35	\$350.40
5	397	Centre	225.2	3.99	6.0%	\$73,588.71	\$4,415.32	\$78,004.03	\$346.38
5	417	Morris County	757.4	3.99	14.0%	\$219,630.12	\$30,748.22	\$250,378.34	\$330.58
5	400	Smoky Valley	1,006.8	3.99	28.0%	\$215,184.51	\$60,251.66	\$275,436.17	\$273.58
5	306	Southeast Of Saline	679.6	2.99	0.0%	\$180,917.36	\$0.00	\$180,917.36	\$266.21
5	411	Goessel	245.3	3.99	36.0%	\$46,911.03	\$16,887.97	\$63,799.00	\$260.09
5	373	Newton	3,355.4	3.99	42.0%	\$576,316.87	\$242,053.09	\$818,369.96	\$243.90
5	460	Hesston	820.0	3.99	37.0%	\$144,653.81	\$53,521.91	\$198,175.72	\$241.68
5	440	Halstead	779.6	4.00	37.0%	\$136,125.08	\$50,366.28	\$186,491.35	\$239.21
5	307	Ell-Saline	451.2	3.97	40.0%	\$76,860.15	\$30,744.06	\$107,604.21	\$238.48
5	308	Hutchinson Public Schools	4,525.6	3.90	37.0%	\$781,875.53	\$289,293.95	\$1,071,169.48	\$236.69
5	311	Pretty Prairie	271.1	3.00	28.0%	\$45,171.43	\$12,648.00	\$57,819.43	\$213.28
5	419	Canton-Galva	368.5	2.00	17.0%	\$56,049.14	\$9,528.35	\$65,577.50	\$177.96
5	439	Sedgwick Public Schools	532.0	3.99	56.0%	\$56,290.07	\$31,522.44	\$87,812.52	\$165.06
5	309	Nickerson	1,132.4	1.99	27.0%	\$125,263.29	\$33,821.09	\$159,084.37	\$140.48
5	448	Inman	438.3	1.50	24.0%	\$38,907.43	\$9,337.78	\$48,245.21	\$110.07
5	312	Haven Public Schools	988.5	1.50	25.0%	\$85,689.74	\$21,422.43	\$107,112.17	\$108.36
5	405	Lyons	720.6	1.39	38.0%	\$46,162.86	\$17,541.89	\$63,704.74	\$88.41
5	376	Sterling	519.6	0.36	38.0%	\$8,081.32	\$3,070.90	\$11,152.22	\$21.46
5	398	Peabody-Burns	333.0	0.00	21.0%	\$0.00	\$0.00	\$0.00	\$0.00
5	408	Marion-Florence	597.8	0.00	34.0%	\$0.00	\$0.00	\$0.00	\$0.00
5 Total								\$1,857,546.08	

Estimated Capital Outlay State Aid

KASB Region

KASB Region	USD	USDName	2008-09 FTE Enr	Capital Outlay Mills	Capital Outlay %	Capital Outlay State Aid	Capital Outlay Property Tax	Total Capital Outlay	Per Pupil Total Capital Outlay Revenue
6	375	Circle	1,595.0	5.57	0.0%	\$0.00	\$874,361.26	\$874,361.26	\$548.19
6	259	Wichita	44,646.7	7.00	25.0%	\$4,686,715.10	\$18,746,860.41	\$23,433,575.51	\$524.87
6	264	Clearwater	1,279.0	8.00	36.0%	\$167,093.53	\$464,148.70	\$631,242.24	\$493.54
6	385	Andover	4,518.8	7.00	29.0%	\$498,588.57	\$1,719,270.92	\$2,217,859.48	\$490.81
6	490	El Dorado	1,977.9	5.00	7.0%	\$62,072.90	\$886,755.69	\$948,828.58	\$479.72
6	268	Cheney	775.8	7.96	42.0%	\$104,684.52	\$249,248.85	\$353,933.36	\$456.22
6	360	Caldwell	220.0	5.00	21.0%	\$14,984.03	\$71,352.55	\$86,336.58	\$392.44
6	267	Renwick	1,928.3	5.99	32.0%	\$178,198.16	\$556,869.25	\$735,067.40	\$381.20
6	265	Goddard	4,803.5	5.99	39.0%	\$499,213.22	\$1,280,033.91	\$1,779,247.13	\$370.41
6	261	Haysville	4,578.8	7.99	54.0%	\$564,536.11	\$1,045,437.23	\$1,609,973.34	\$351.61
6	465	Winfield	2,414.5	6.00	40.0%	\$235,525.86	\$588,814.64	\$824,340.50	\$341.41
6	266	Maize	6,329.8	5.00	33.0%	\$535,726.28	\$1,623,412.96	\$2,159,139.23	\$341.11
6	359	Argonia Public Schools	184.5	4.00	19.0%	\$9,922.39	\$52,223.11	\$62,145.50	\$336.83
6	402	Augusta	2,131.1	6.00	46.0%	\$217,650.46	\$473,153.17	\$690,803.63	\$324.15
6	260	Derby	6,216.3	4.00	28.0%	\$400,175.17	\$1,429,197.04	\$1,829,372.21	\$294.29
6	353	Wellington	1,635.9	4.96	46.0%	\$147,915.71	\$321,555.88	\$469,471.59	\$286.98
6	492	Flinthills	294.8	3.99	30.0%	\$18,420.47	\$61,401.58	\$79,822.05	\$270.77
6	205	Bluestem	599.0	3.99	36.0%	\$42,725.76	\$118,682.67	\$161,408.43	\$269.46
6	462	Central	336.5	4.99	46.0%	\$27,822.90	\$60,484.56	\$88,307.46	\$262.43
6	262	Valley Center Pub Sch	2,505.3	4.03	43.0%	\$182,507.66	\$424,436.41	\$606,944.07	\$242.26
6	394	Rose Hill Public Schools	1,663.4	3.99	50.0%	\$111,778.46	\$223,556.91	\$335,335.37	\$201.60
6	263	Mulvane	1,804.5	4.00	50.0%	\$119,500.93	\$239,001.86	\$358,502.79	\$198.67
6	357	Belle Plaine	678.0	3.99	55.0%	\$43,521.77	\$79,130.49	\$122,652.25	\$180.90
6	396	Douglass Public Schools	772.6	1.99	52.0%	\$25,343.70	\$48,737.88	\$74,081.58	\$95.89
6	206	Remington-Whitewater	511.4	0.00	19.0%	\$0.00	\$0.00	\$0.00	\$0.00
6	356	Conway Springs	527.9	0.00	48.0%	\$0.00	\$0.00	\$0.00	\$0.00
6	358	Oxford	340.6	0.00	39.0%	\$0.00	\$0.00	\$0.00	\$0.00
6	463	Udall	389.7	0.00	44.0%	\$0.00	\$0.00	\$0.00	\$0.00
6	470	Arkansas City	2,666.8	0.00	52.0%	\$0.00	\$0.00	\$0.00	\$0.00
6	471	Dexter	173.0	0.00	47.0%	\$0.00	\$0.00	\$0.00	\$0.00
6	509	South Haven	225.0	0.00	38.0%	\$0.00	\$0.00	\$0.00	\$0.00
6 Total						\$8,894,623.64			

Estimated Capital Outlay State Aid

KASB Region

KASB Region	USD	USDName	2008-09 FTE Enr	Capital Outlay Mills	Capital Outlay %	Capital Outlay Property Tax	Capital Outlay State aid	Total Capital Outlay	Per Pupil Total Capital Outlay Revenue
7	269	Palco	161.5	8.00	0.0%	\$374,787.32	\$0.00	\$374,787.32	\$2,320.66
7	432	Victoria	256.0	7.98	0.0%	\$289,296.54	\$0.00	\$289,296.54	\$1,130.06
7	399	Paradise	120.6	4.00	0.0%	\$128,786.37	\$0.00	\$128,786.37	\$1,067.88
7	270	Plainville	381.9	5.94	0.0%	\$364,151.19	\$0.00	\$364,151.19	\$953.52
7	271	Stockton	295.0	8.00	0.0%	\$241,744.58	\$0.00	\$241,744.58	\$819.47
7	388	Ellis	368.1	6.59	0.0%	\$286,682.13	\$0.00	\$286,682.13	\$778.82
7	489	Hays	2,745.3	7.97	1.0%	\$1,946,950.24	\$19,469.50	\$1,966,419.74	\$716.29
7	328	Lorraine	447.0	3.86	0.0%	\$243,640.41	\$0.00	\$243,640.41	\$545.06
7	279	Jewell	90.5	4.03	0.0%	\$39,984.14	\$0.00	\$39,984.14	\$441.81
7	273	Beloit	710.2	5.99	26.0%	\$237,371.66	\$61,716.63	\$299,088.29	\$421.13
7	407	Russell County	923.2	4.00	6.0%	\$320,881.24	\$19,252.87	\$340,134.11	\$368.43
7	333	Concordia	1,054.6	5.50	38.0%	\$254,773.85	\$96,814.06	\$351,587.91	\$333.39
7	110	Thunder Ridge Schools	232.0	3.99	30.0%	\$59,359.34	\$17,807.80	\$77,167.14	\$332.62
7	334	Southern Cloud	231.5	3.88	8.0%	\$70,926.29	\$5,674.10	\$76,600.39	\$330.89
7	298	Lincoln	330.5	4.00	11.0%	\$96,089.86	\$10,569.88	\$106,659.74	\$322.72
7	272	Waconda	351.0	3.99	25.0%	\$84,667.72	\$21,166.93	\$105,834.65	\$301.52
7	237	Smith Center	446.0	3.99	29.0%	\$98,235.36	\$28,488.26	\$126,723.62	\$284.13
7	327	Ellsworth	639.6	3.97	27.0%	\$128,512.27	\$34,698.31	\$163,210.58	\$255.18
7	392	Osborne County	335.3	3.82	29.0%	\$65,281.51	\$18,931.64	\$84,213.15	\$251.16
7	325	Phillipsburg	655.0	3.99	39.0%	\$109,295.18	\$42,625.12	\$151,920.30	\$231.94
7	109	Republic County	480.0	2.00	16.0%	\$69,948.52	\$11,191.76	\$81,140.28	\$169.04
7	326	Logan	166.0	1.70	0.0%	\$25,793.68	\$0.00	\$25,793.68	\$155.38
7	239	North Ottawa County	602.9	1.98	28.0%	\$62,438.01	\$17,482.64	\$79,920.66	\$132.56
7	426	Pike Valley	253.5	1.00	30.0%	\$12,459.08	\$3,737.72	\$16,196.80	\$63.89
7	107	Rock Hills	260.0	0.00	29.0%	\$0.00	\$0.00	\$0.00	\$0.00
7	240	Twin Valley	599.5	0.00	39.0%	\$0.00	\$0.00	\$0.00	\$0.00
7	299	Sylvan Grove	143.5	0.00	0.0%	\$0.00	\$0.00	\$0.00	\$0.00
7 Total							\$409,627.24		

Estimated Capital Outlay State Aid

KASB Region

KASB Region	USD	USDName	2008-09 FTE Enr	Capital Outlay Mills	Capital Outlay Aid %	Capital Outlay Property Tax	Capital Outlay State aid	Total Capital Outlay	Per Pupil Total Capital Outlay Revenue
8	332	Cunningham	173.5	4.00	0.0%	\$262,197.90	\$0.00	\$262,197.90	\$1,511.23
8	106	Western Plains	159.0	3.99	0.0%	\$150,941.19	\$0.00	\$150,941.19	\$949.32
8	255	South Barber	220.0	3.84	0.0%	\$156,454.86	\$0.00	\$156,454.86	\$711.16
8	300	Comanche County	309.5	3.98	0.0%	\$204,412.60	\$0.00	\$204,412.60	\$660.46
8	474	Haviland	139.0	3.94	0.0%	\$89,625.19	\$0.00	\$89,625.19	\$644.79
8	254	Barber County North	496.5	3.98	0.0%	\$298,320.03	\$0.00	\$298,320.03	\$600.85
8	422	Greensburg	210.5	3.96	0.0%	\$124,607.44	\$0.00	\$124,607.44	\$591.96
8	303	Ness City	274.5	4.00	0.0%	\$161,131.51	\$0.00	\$161,131.51	\$587.00
8	511	Attica	141.5	4.07	0.0%	\$76,210.50	\$0.00	\$76,210.50	\$538.59
8	424	Mullinville	226.6	4.01	0.0%	\$114,633.13	\$0.00	\$114,633.13	\$505.88
8	351	Macksville	298.7	4.00	0.0%	\$149,038.04	\$0.00	\$149,038.04	\$498.96
8	354	Clafin	220.6	3.99	0.0%	\$106,783.58	\$0.00	\$106,783.58	\$484.06
8	350	St John-Hudson	362.2	3.98	3.0%	\$153,274.61	\$4,598.24	\$157,872.85	\$435.87
8	382	Pratt	1,089.2	4.00	22.0%	\$373,632.78	\$82,199.21	\$455,831.99	\$418.50
8	495	Ft Larned	854.5	5.98	31.0%	\$267,645.44	\$82,970.09	\$350,615.52	\$410.32
8	361	Anthony-Harper	810.7	4.97	21.0%	\$255,322.33	\$53,617.69	\$308,940.02	\$381.08
8	403	Otis-Bison	171.5	2.99	0.0%	\$55,146.00	\$0.00	\$55,146.00	\$321.55
8	395	LaCrosse	300.5	3.73	5.0%	\$88,402.85	\$4,420.14	\$92,822.99	\$308.90
8	349	Stafford	272.0	3.86	21.0%	\$67,688.76	\$14,214.64	\$81,903.40	\$301.12
8	496	Pawnee Heights	148.2	0.10	7.0%	\$1,079.24	\$75.55	\$1,154.79	\$7.79
8	331	Kingman - Norwich	1,033.3	0.00	15.0%	\$0.00	\$0.00	\$0.00	\$0.00
8	347	Kinsley-Offerle	296.5	0.00	0.0%	\$0.00	\$0.00	\$0.00	\$0.00
8	355	Ellinwood Public Schools	418.0	0.00	15.0%	\$0.00	\$0.00	\$0.00	\$0.00
8	428	Great Bend	2,971.0	0.00	40.0%	\$0.00	\$0.00	\$0.00	\$0.00
8	431	Hoisington	594.0	0.00	25.0%	\$0.00	\$0.00	\$0.00	\$0.00
8	438	Skyline Schools	358.0	0.00	8.0%	\$0.00	\$0.00	\$0.00	\$0.00
8	502	Lewis	98.6	0.00	0.0%	\$0.00	\$0.00	\$0.00	\$0.00
8 Total							\$242,095.55		

Estimated Capital Outlay State Aid

KASB Region

KASB Region	USD	USDName	2008-09 FTE Enr	Capital Outlay Mills	Capital Outlay Aid %	Capital Outlay Property Tax	Capital Outlay State aid	Total Capital Outlay	Per Pupil Total Capital Outlay Revenue
9	281	Graham County	368.4	8.00	0.0%	\$452,476.74	\$0.00	\$452,476.74	\$1,228.22
9	291	Grinnell Public Schools	80.5	4.00	0.0%	\$68,222.66	\$0.00	\$68,222.66	\$847.49
9	293	Quinter Public Schools	262.0	8.00	20.0%	\$160,852.14	\$32,170.43	\$193,022.57	\$736.73
9	275	Triplains	86.5	4.00	0.0%	\$60,004.10	\$0.00	\$60,004.10	\$693.69
9	200	Greeley County Schools	211.5	3.97	0.0%	\$140,257.94	\$0.00	\$140,257.94	\$663.16
9	482	Dighton	249.5	3.94	0.0%	\$164,768.45	\$0.00	\$164,768.45	\$660.39
9	105	Rawlins County	317.5	8.00	6.0%	\$195,771.06	\$11,746.26	\$207,517.32	\$653.60
9	468	Healy Public Schools	73.5	3.88	0.0%	\$46,108.49	\$0.00	\$46,108.49	\$627.33
9	294	Oberlin	366.5	6.00	0.0%	\$220,818.30	\$0.00	\$220,818.30	\$602.51
9	466	Scott County	846.7	6.00	0.0%	\$506,571.20	\$0.00	\$506,571.20	\$598.29
9	314	Brewster	91.5	5.00	0.0%	\$50,630.72	\$0.00	\$50,630.72	\$553.34
9	297	St Francis Comm Sch	297.5	4.00	0.0%	\$124,208.54	\$0.00	\$124,208.54	\$417.51
9	412	Hoxie Community Schools	292.9	3.99	0.0%	\$121,717.18	\$0.00	\$121,717.18	\$415.56
9	103	Cheylin	130.0	3.04	0.0%	\$52,404.30	\$0.00	\$52,404.30	\$403.11
9	274	Oakley	412.7	3.99	0.0%	\$162,946.84	\$0.00	\$162,946.84	\$394.83
9	241	Wallace County Schools	193.5	4.00	0.0%	\$75,914.83	\$0.00	\$75,914.83	\$392.32
9	242	Weskan	102.5	5.00	12.0%	\$35,553.34	\$4,266.40	\$39,819.74	\$388.49
9	208	Wakeeney	443.0	3.92	0.0%	\$150,699.69	\$0.00	\$150,699.69	\$340.18
9	467	Leoti	415.1	3.99	10.0%	\$116,472.13	\$11,647.21	\$128,119.34	\$308.65
9	212	Northern Valley	205.0	4.98	29.0%	\$47,971.82	\$13,911.83	\$61,883.64	\$301.87
9	316	Golden Plains	185.9	4.00	30.0%	\$36,812.06	\$11,043.62	\$47,855.67	\$257.43
9	292	Wheatland	111.5	2.00	0.0%	\$25,741.57	\$0.00	\$25,741.57	\$230.87
9	211	Norton Community Schools	684.0	3.99	45.0%	\$98,741.15	\$44,433.52	\$143,174.67	\$209.32
9	213	West Solomon Valley Sch	37.7	0.00	0.0%	\$0.00	\$0.00	\$0.00	\$0.00
9	315	Colby Public Schools	930.9	0.00	22.0%	\$0.00	\$0.00	\$0.00	\$0.00
9	352	Goodland	906.4	0.00	14.0%	\$0.00	\$0.00	\$0.00	\$0.00
9 Total							\$129,219.27		

Estimated Capital Outlay State Aid

KASB Region

KASB Region	USD	USDName	2008-09 FTE Enr	Capital Outlay Mills	Capital Outlay Aid %	Capital Outlay Property Tax	Capital Outlay State aid	Total Capital Outlay	Per Pupil Total Capital Outlay Revenue
10	507	Satanita	335.5	4.00	0.0%	\$826,679.26	\$0.00	\$826,679.26	\$2,464.02
10	217	Rolla	200.0	4.95	0.0%	\$415,518.38	\$0.00	\$415,518.38	\$2,077.59
10	209	Moscow Public Schools	204.7	3.99	0.0%	\$392,029.14	\$0.00	\$392,029.14	\$1,915.14
10	215	Lakin	631.0	5.00	0.0%	\$1,021,337.52	\$0.00	\$1,021,337.52	\$1,618.60
10	216	Deerfield	272.5	4.50	0.0%	\$296,930.75	\$0.00	\$296,930.75	\$1,089.65
10	210	Hugoton Public Schools	926.2	3.00	0.0%	\$962,917.93	\$0.00	\$962,917.93	\$1,039.64
10	452	Stanton County	414.2	4.00	0.0%	\$429,081.43	\$0.00	\$429,081.43	\$1,035.93
10	374	Sublette	453.9	4.00	0.0%	\$441,735.73	\$0.00	\$441,735.73	\$973.20
10	218	Elkhart	669.0	5.97	0.0%	\$555,091.16	\$0.00	\$555,091.16	\$829.73
10	483	Kismet-Plains	696.5	6.00	0.0%	\$549,861.56	\$0.00	\$549,861.56	\$789.46
10	363	Holcomb	854.5	3.95	0.0%	\$661,442.15	\$0.00	\$661,442.15	\$774.07
10	214	Ulysses	1,564.0	3.00	0.0%	\$972,967.37	\$0.00	\$972,967.37	\$622.10
10	220	Ashland	214.5	4.00	0.0%	\$130,581.74	\$0.00	\$130,581.74	\$608.77
10	226	Meade	457.4	3.99	0.0%	\$267,060.26	\$0.00	\$267,060.26	\$583.87
10	228	Hanston	72.5	3.98	0.0%	\$36,851.52	\$0.00	\$36,851.52	\$508.30
10	494	Syracuse	460.0	3.90	0.0%	\$231,815.11	\$0.00	\$231,815.11	\$503.95
10	459	Bucklin	230.1	3.99	0.0%	\$103,395.76	\$0.00	\$103,395.76	\$449.35
10	476	Copeland	110.5	3.97	0.0%	\$44,015.89	\$0.00	\$44,015.89	\$398.33
10	227	Jetmore	253.0	3.99	1.0%	\$98,800.62	\$988.01	\$99,788.63	\$394.42
10	477	Ingalls	224.0	3.99	14.0%	\$69,803.37	\$9,772.47	\$79,575.85	\$355.25
10	219	Minneola	271.0	4.00	10.0%	\$85,118.82	\$8,511.88	\$93,630.71	\$345.50
10	225	Fowler	159.5	3.99	0.0%	\$53,756.08	\$0.00	\$53,756.08	\$337.03
10	371	Montezuma	210.9	3.97	19.0%	\$59,701.78	\$11,343.34	\$71,045.11	\$336.87
10	102	Cimarron-Ensign	646.2	4.00	29.0%	\$133,686.04	\$38,768.95	\$172,455.00	\$266.88
10	457	Garden City	6,715.2	4.06	37.0%	\$1,286,977.54	\$476,181.69	\$1,763,159.24	\$262.56
10	381	Spearville	352.0	3.96	38.0%	\$65,571.53	\$24,917.18	\$90,488.70	\$257.07
10	443	Dodge City	5,508.7	3.99	49.0%	\$718,066.63	\$351,852.65	\$1,069,919.29	\$194.22
10	480	Liberal	4,204.5	3.00	37.0%	\$587,956.24	\$217,543.81	\$805,500.05	\$191.58
10 Total							\$1,139,879.98		
Grand Total							\$22,338,824.68		

Exhibit H



Division of Fiscal & Administrative Services

785-296-3871
785-296-0459 (fax)

120 SE 10th Avenue * Topeka, KS 66612-1182 * 785-296-6338 (TTY) * www.ksde.org

July 2, 2009

FROM: Dale M. Dennis, Deputy
Commissioner of Education

SUBJECT: Governor's budget Allotments

Attached you will find a computer printout (SF9118) which provides the effects of the Governor's budget allotments on school districts for the 2009-2010 school year. Base state aid per pupil was reduced by \$62 from \$4,280 as originally approved by the Kansas Legislature to \$4,218.

Please review the column explanation carefully.

COLUMN EXPLANATION

- | | | |
|--------|------|--|
| Column | 1 -- | 2008-09 FTE enrollment |
| | 2 -- | 2008-09 Weighted enrollment excluding special education |
| | 3 -- | 2009-10 Estimated general fund budget using the 2008-09 data excluding special education (2008-09 weighted enrollment times \$4,280) |
| | 4 -- | 2009-10 Estimated REVISED general fund budget using 2008-09 data excluding special education (Based upon the Governor's allotment with a BSAPP of \$4,218) |
| | 5 -- | Difference (Potential reductions in general fund budget authority for the 2009-10 school year)
These are strictly estimates based upon 2008-09 data and do not take into account enrollment increases/decreases or other changes in weightings. |

7/2/2009			Col 1	Col 2	Col 3	Col 4	Col 5
				2008-09			
			2008-09	Sub Total	Est. 2009-10	Est. Revised 2009-10	
USD#	County Name	USD Name	FTE Enrollment (includes MILT)	Wtd FTE exc spec ed	Using 2008-09 (Col 2 X \$4,280)	Using 2008-09 (Col 2 X \$4,218)	Difference (Col 4 - Col 3)
101	Neosho	Erie	547.3	1,025.0	4,387,000	4,323,450	-63,550
102	Gray	Cimarron-Ensign	650.0	1,069.5	4,577,460	4,511,151	-66,309
103	Cheyenne	Cheylin	130.5	325.6	1,393,568	1,373,381	-20,187
105	Rawlins	Rawlins County	317.5	556.5	2,381,820	2,347,317	-34,503
106	Ness	Western Plains	160.2	371.3	1,589,164	1,566,143	-23,021
107	Jewell	Rock Hills	265.0	519.5	2,223,460	2,191,251	-32,209
108	Washington	Washington Co. Schools	400.5	700.4	2,997,712	2,954,287	-43,425
109	Republic	Republic County	480.0	839.2	3,591,776	3,539,746	-52,030
110	Phillips	Thunder Ridge	235.0	507.5	2,172,100	2,140,635	-31,465
200	Greeley	Greeley County	211.0	450.6	1,928,568	1,900,631	-27,937
202	Wyandotte	Turner	3,853.7	5,416.9	23,184,332	22,848,484	-335,848
203	Wyandotte	Piper	1,581.5	1,840.0	7,875,200	7,761,120	-114,080
204	Wyandotte	Bonner Springs	2,279.6	3,038.9	13,006,492	12,818,080	-188,412
205	Butler	Bluestem	582.9	1,040.4	4,452,912	4,388,407	-64,505
206	Butler	Remington-Whitewater	511.8	905.2	3,874,256	3,818,134	-56,122
207	Leavenworth	Ft. Leavenworth	1,859.4	2,061.3	8,822,364	8,694,563	-127,801
208	Trego	WaKeeney	443.0	736.3	3,151,364	3,105,713	-45,651
209	Stevens	Moscow	208.7	449.7	1,924,716	1,896,835	-27,881
210	Stevens	Hugoton	947.7	1,492.3	6,387,044	6,294,521	-92,523
211	Norton	Norton	684.0	1,046.7	4,479,876	4,414,981	-64,895
212	Norton	Northern Valley	206.5	432.4	1,850,672	1,823,863	-26,809
213	Norton	West Solomon	37.7	110.1	471,228	464,402	-6,826
214	Grant	Ulysses	1,591.0	2,193.2	9,386,896	9,250,918	-135,978
215	Kearny	Lakin	637.0	1,109.7	4,749,516	4,680,715	-68,801
216	Kearny	Deerfield	278.0	595.7	2,549,596	2,512,663	-36,933
217	Morton	Rolla	200.0	413.0	1,767,640	1,742,034	-25,606
218	Morton	Elkhart	676.3	1,062.2	4,546,216	4,480,360	-65,856
219	Clark	Minneola	271.0	471.0	2,015,880	1,986,678	-29,202
220	Clark	Ashland	217.2	425.9	1,822,852	1,796,446	-26,406
223	Washington	Barnes	336.6	614.9	2,631,772	2,593,648	-38,124
224	Washington	Clifton-Clyde	292.5	537.3	2,299,644	2,299,331	-33,313
225	Meade	Fowler	162.0	367.2	1,571,616	1,548,850	-22,766
226	Meade	Meade	458.9	779.5	3,336,260	3,287,931	-48,329
227	Hodgeman	Jetmore	251.5	487.3	2,085,644	2,055,431	-30,213
228	Hodgeman	Hanston	72.5	172.0	736,160	725,496	-10,664
229	Johnson	Blue Valley	19,939.4	23,521.7	100,672,876	99,214,531	-1,458,345
230	Johnson	Spring Hill	2,224.7	2,749.6	11,768,288	11,597,813	-170,475
231	Johnson	Gardner-Edgerton	4,332.4	5,361.9	22,948,932	22,616,494	-332,438
232	Johnson	DeSoto	6,070.0	7,643.0	32,712,040	32,238,174	-473,866
233	Johnson	Olathe	25,190.1	30,842.0	132,003,760	130,091,556	-1,912,204
234	Bourbon	Ft. Scott	1,947.5	2,650.0	11,342,000	11,177,700	-164,300
235	Bourbon	Uniontown	433.4	828.7	3,546,836	3,495,457	-51,379
237	Smith	Smith Center	446.0	782.7	3,349,956	3,301,429	-48,527
239	Ottawa	North Ottawa Co.	602.9	954.6	4,085,688	4,026,503	-59,185
240	Ottawa	Twin Valley	610.5	1,000.5	4,282,140	4,220,109	-62,031
241	Wallace	Wallace	193.5	412.8	1,766,784	1,741,190	-25,594
242	Wallace	Weskan	98.0	250.0	1,070,000	1,054,500	-15,500
243	Coffey	Lebo-Waverly	547.0	893.0	3,822,040	3,766,674	-55,366
244	Coffey	Burlington	820.4	1,262.0	5,401,360	5,323,116	-78,244
245	Coffey	LeRoy-Gridley	259.5	483.4	2,068,952	2,038,981	-29,971
246	Crawford	Northeast	527.5	991.1	4,241,908	4,180,460	-61,448
247	Crawford	Cherokee	706.5	1,200.0	5,136,000	5,061,600	-74,400
248	Crawford	Girard	996.5	1,520.4	6,507,312	6,413,047	-94,265
249	Crawford	Frontenac	827.5	1,204.6	5,155,688	5,081,003	-74,685
250	Crawford	Pittsburg	2,638.1	3,697.6	15,825,728	15,596,477	-229,251
251	Lyon	North Lyon Co.	513.0	914.8	3,915,344	3,858,626	-56,718
252	Lyon	Southern Lyon Co.	511.3	912.0	3,903,360	3,846,816	-56,544
253	Lyon	Emporia	4,307.1	6,670.4	28,549,312	28,135,747	-413,565
254	Barber	Barber Co.	500.5	850.5	3,640,140	3,587,409	-52,731
255	Barber	South Barber Co.	220.5	439.1	1,879,348	1,852,124	-27,224
256	Allen	Marmaton Valley	321.0	607.1	2,598,388	2,560,748	-37,640
257	Allen	Ioia	1,392.5	2,034.0	8,705,520	8,579,412	-126,108
258	Allen	Humboldt	493.0	823.3	3,523,724	3,472,679	-51,045

7/2/2009			Col 1	Col 2	Col 3	Col 4	Col 5
				2008-09			
			2008-09	Sub Total	Est. 2009-10	Est. Revised 2009-10	
			FTE Enrollment	Wtd FTE	Using 2008-09	Using 2008-09	Difference
USD#	County Name	USD Name	(Includes MILT)	exc spec ed	(Col 2 X \$4,280)	(Col 2 X \$4,218)	(Col 4 - Col 3)
335	Jackson	North Jackson	360.0	684.4	2,929,232	2,886,799	-42,433
336	Jackson	Holton	1,052.3	1,528.4	6,541,552	6,446,791	-94,761
337	Jackson	Mayetta	912.8	1,472.1	6,300,588	6,209,318	-91,270
338	Jefferson	Valley Falls	409.3	692.0	2,961,760	2,918,856	-42,904
339	Jefferson	Jefferson County	488.0	814.6	3,486,488	3,435,983	-50,505
340	Jefferson	Jefferson West	916.0	1,353.7	5,793,836	5,709,907	-83,929
341	Jefferson	Oskaloosa	523.6	928.6	3,974,408	3,916,835	-57,573
342	Jefferson	McLouth	516.7	868.3	3,716,324	3,662,489	-53,835
343	Jefferson	Perry	929.2	1,401.4	5,997,992	5,911,105	-86,887
344	Linn	Pleasanton	359.0	657.9	2,815,812	2,775,022	-40,790
345	Shawnee	Seaman	3,467.7	4,283.2	18,332,096	18,066,538	-265,558
346	Linn	Jayhawk	525.9	943.1	4,036,468	3,977,996	-58,472
347	Edwards	Kinsely-Offierle	302.6	593.5	2,540,180	2,503,383	-36,797
348	Douglas	Baldwin City	1,359.4	1,707.6	7,308,528	7,202,657	-105,871
349	Stafford	Stafford	266.7	508.2	2,175,096	2,143,588	-31,508
350	Stafford	St. John-Hudson	362.7	635.8	2,721,224	2,681,804	-39,420
351	Stafford	Macksville	301.9	544.9	2,332,172	2,298,388	-33,784
352	Sherman	Goodland	906.4	1,430.9	6,124,252	6,035,536	-88,716
353	Sumner	Wellington	1,642.9	2,058.0	8,808,240	8,680,644	-127,596
354	Barton	Claffin	222.1	444.6	1,902,888	1,875,323	-27,565
355	Barton	Ellinwood	425.7	712.4	3,049,072	3,004,903	-44,169
356	Sumner	Conway Springs	528.4	884.9	3,787,372	3,732,508	-54,864
357	Sumner	Belle Plaine	691.3	1,144.4	4,898,032	4,827,079	-70,953
358	Sumner	Oxford	340.6	613.8	2,627,064	2,589,008	-38,056
359	Sumner	Argonia	186.5	381.2	1,631,536	1,607,902	-23,634
360	Sumner	Caldwell	221.0	447.6	1,915,728	1,887,977	-27,751
361	Harper	Anthony-Harper	818.2	1,350.9	5,781,852	5,698,096	-83,756
362	Linn	Prairie View	933.5	1,479.0	6,330,120	6,238,422	-91,698
363	Finney	Holcomb	865.0	1,335.9	5,717,652	5,634,826	-82,826
364	Marshall	Marysville	740.0	1,159.7	4,963,516	4,891,615	-71,901
365	Anderson	Garnett	1,107.2	1,659.8	7,103,944	7,001,036	-102,908
366	Woodson	Woodson	399.0	739.1	3,163,348	3,117,524	-45,824
367	Miami	Osawatomie	1,121.0	1,730.3	7,405,684	7,298,405	-107,279
368	Miami	Paola	2,027.9	2,524.0	10,802,720	10,646,232	-156,488
369	Harvey	Burton	244.7	461.5	1,975,220	1,946,607	-28,613
371	Gray	Montezuma	214.9	469.2	2,008,176	1,979,086	-29,090
372	Shawnee	Silver Lake	716.4	1,080.8	4,625,824	4,558,814	-67,010
373	Harvey	Newton	3,383.4	4,372.9	18,716,012	18,444,892	-271,120
374	Haskell	Sublette	461.4	870.2	3,724,456	3,670,504	-53,952
375	Butler	Circle	1,593.8	1,955.3	8,368,684	8,247,455	-121,229
376	Rice	Sterling	523.6	879.0	3,762,120	3,707,622	-54,498
377	Atchison	Atchison County	683.6	1,134.5	4,855,660	4,785,321	-70,339
378	Riley	Riley County	646.3	1,041.2	4,456,336	4,391,782	-64,554
379	Clay	Clay Center	1,358.4	1,824.3	7,808,004	7,694,897	-113,107
380	Marshall	Vermillion	525.0	878.8	3,761,264	3,706,778	-54,486
381	Ford	Spearville	352.0	562.9	2,409,212	2,374,312	-34,900
382	Pratt	Pratt	1,089.4	1,618.1	6,925,468	6,825,146	-100,322
383	Riley	Manhattan	5,840.7	7,095.6	30,369,168	29,929,241	-439,927
384	Riley	Blue Valley	198.9	419.7	1,796,316	1,770,295	-26,021
385	Butler	Andover	4,538.3	5,432.0	23,248,960	22,912,176	-336,784
386	Greenwood	Madison-Virgil	226.5	439.8	1,882,344	1,855,076	-27,268
387	Wilson	Altoona-Midway	179.5	434.6	1,860,088	1,833,143	-26,945
388	Ellis	Ellis	367.6	591.3	2,530,764	2,494,103	-36,661
389	Greenwood	Eureka	598.5	1,045.2	4,473,456	4,408,654	-64,802
390	Greenwood	Hamilton	99.5	249.5	1,067,860	1,052,391	-15,469
392	Osborne	Osborne	335.3	603.4	2,582,552	2,545,141	-37,411
393	Dickinson	Solomon	389.6	674.9	2,888,572	2,846,728	-41,844
394	Butler	Rose Hill	1,660.4	2,089.4	8,942,632	8,813,089	-129,543
395	Rush	LaCrosse	299.5	529.3	2,265,404	2,232,587	-32,817
396	Butler	Douglass	776.5	1,188.6	5,087,208	5,013,515	-73,693
397	Marion	Centre	229.2	485.9	2,079,652	2,049,526	-30,126
398	Marion	Peabody-Burns	335.0	615.2	2,633,056	2,594,914	-38,142
399	Russell	Paradise	125.6	313.6	1,342,208	1,322,765	-19,443

7/2/2009			Col 1	Col 2	Col 3	Col 4	Col 5
				2008-09			
			2008-09	Sub Total	Est. 2009-10	Est. Revised 2009-10	
			FTE Enrollment	Wtd FTE	Using 2008-09	Using 2008-09	Difference
USD#	County Name	USD Name	(Includes MILT)	exc spec ed	(Col 2 X \$4,280)	(Col 2 X \$4,218)	(Col 4 - Col 3)
400	McPherson	Smoky Valley	1,016.4	1,466.9	6,278,332	6,187,384	-90,948
401	Rice	Chase	140.5	317.5	1,358,900	1,339,215	-19,685
402	Butler	Augusta	2,141.1	2,598.5	11,121,580	10,960,473	-161,107
403	Rush	Otis-Bison	171.3	386.2	1,652,936	1,628,992	-23,944
404	Cherokee	Riverton	827.5	1,320.2	5,650,456	5,568,604	-81,852
405	Rice	Lyons	737.1	1,370.6	5,866,168	5,781,191	-84,977
406	Doniphan	Wathena	401.0	658.1	2,816,668	2,775,866	-40,802
407	Russell	Russell	923.2	1,409.8	6,033,944	5,946,536	-87,408
408	Marion	Marion	597.8	968.1	4,143,468	4,083,446	-60,022
409	Atchison	Atchison	1,580.0	2,138.9	9,154,492	9,021,880	-132,612
410	Marion	Durham-Hills	590.8	971.7	4,158,876	4,098,631	-60,245
411	Marion	Goessel	245.3	457.1	1,956,388	1,928,048	-28,340
412	Sheridan	Hoxle	292.9	505.3	2,162,684	2,131,355	-31,329
413	Neosho	Chanute	1,773.0	2,718.9	11,636,892	11,468,320	-168,572
415	Brown	Hiawatha	841.8	1,365.5	5,844,340	5,759,679	-84,661
416	Miami	Louisburg	1,644.7	2,030.1	8,688,828	8,562,962	-125,866
417	Morris	Morris County	764.4	1,248.7	5,344,436	5,267,017	-77,419
418	McPherson	McPherson	2,259.8	2,727.0	11,671,560	11,502,486	-169,074
419	McPherson	Canton-Galva	367.8	658.1	2,816,668	2,775,866	-40,802
420	Osage	Osage City	644.1	1,038.1	4,443,068	4,378,706	-64,362
421	Osage	Lyndon	432.0	721.8	3,089,304	3,044,552	-44,752
422	Kiowa	Greensburg	210.5	515.1	2,204,628	2,172,692	-31,936
423	McPherson	Moundridge	434.5	722.1	3,090,588	3,045,818	-44,770
424	Kiowa	Mullinville	226.6	311.7	1,334,076	1,314,751	-19,325
425	Doniphan	Highland	220.5	448.5	1,919,580	1,891,773	-27,807
426	Republic	Pike Valley	253.5	481.8	2,062,104	2,032,232	-29,872
428	Barton	Great Bend	2,972.8	4,175.4	17,870,712	17,611,837	-258,875
429	Doniphan	Troy	337.5	590.1	2,525,628	2,489,042	-36,586
430	Brown	Brown County	635.5	1,153.2	4,935,696	4,864,198	-71,498
431	Barton	Hoisington	607.5	960.5	4,110,940	4,051,389	-59,551
432	Ellis	Victoria	257.5	449.0	1,921,720	1,893,882	-27,838
433	Doniphan	Midway	156.9	381.2	1,631,536	1,607,902	-23,634
434	Osage	Santa Fe	1,115.2	1,634.6	6,996,088	6,894,743	-101,345
435	Dickinson	Abilene	1,495.5	1,932.3	8,270,244	8,150,441	-119,803
436	Montgomery	Caney	807.0	1,261.5	5,399,220	5,321,007	-78,213
437	Shawnee	Auburn Washburn	5,356.4	6,449.7	27,604,716	27,204,835	-399,881
438	Pratt	Skyline	358.0	625.1	2,675,428	2,636,672	-38,756
439	Harvey	Sedgwick	532.0	819.7	3,508,316	3,457,495	-50,821
440	Harvey	Halstead	789.6	1,221.6	5,228,448	5,152,709	-75,739
441	Nemaha	Sabetha	935.5	1,380.6	5,908,968	5,823,371	-85,597
442	Nemaha	Nemaha Valley	439.0	748.7	3,204,436	3,158,017	-46,419
443	Ford	Dodge City	5,550.7	8,955.7	38,330,396	37,775,143	-555,253
444	Rice	Little River	299.3	535.8	2,293,224	2,260,004	-33,220
445	Montgomery	Coffeyville	1,800.2	2,569.5	10,997,460	10,838,151	-159,309
446	Montgomery	Independence	1,832.0	2,462.2	10,538,216	10,385,560	-152,656
447	Montgomery	Cherryvale	878.2	1,386.6	5,934,648	5,848,679	-85,969
448	McPherson	Inman	445.3	707.8	3,029,384	2,985,500	-43,884
449	Leavenworth	Easton	671.1	1,062.8	4,548,784	4,482,890	-65,894
450	Shawnee	Shawnee Heights	3,362.4	4,260.7	18,235,796	17,971,633	-264,163
451	Nemaha	B & B	192.5	399.7	1,710,716	1,685,935	-24,781
452	Stanton	Stanton County	423.2	813.6	3,482,208	3,431,765	-50,443
453	Leavenworth	Leavenworth	3,857.2	5,225.2	22,363,856	22,039,894	-323,962
454	Osage	Burlingame	329.3	556.4	2,381,392	2,346,895	-34,497
456	Osage	Marais Des Cygnes	267.0	547.3	2,342,444	2,308,511	-33,933
457	Finney	Garden City	6,751.5	9,938.6	42,537,208	41,921,015	-616,193
458	Leavenworth	Basehor-Linwood	2,139.1	2,499.3	10,697,004	10,542,047	-154,957
459	Ford	Bucklin	232.9	455.1	1,947,828	1,919,612	-28,216
460	Harvey	Hesston	820.0	1,166.7	4,993,476	4,921,141	-72,335
461	Wilson	Neodesha	716.4	1,169.4	5,005,032	4,932,529	-72,503
462	Cowley	Central	336.5	616.0	2,636,480	2,598,288	-38,192
463	Cowley	Udall	391.2	654.1	2,799,548	2,758,994	-40,554
464	Leavenworth	Tonganoxie	1,772.4	2,273.4	9,730,152	9,589,201	-140,951
465	Cowley	Winfield	2,430.7	3,125.0	13,375,000	13,181,250	-193,750

Exhibit I

November 24, 2009

FROM: Dale M. Dennis, Deputy
Commissioner of Education

SUBJECT: Governor's General Fund Budget Allotments

Attached is a computer printout (SF0014) which provides the effects of reducing the base state aid per pupil to \$4,012. This printout provides the detailed information for the original printout (SF0011) to further explain the calculations.

COLUMN EXPLANATION

- Column 1 -- September 20, 2009 Unaudited FTE enrollment as certified on the S066-Superintendent's Organization Report via KIDS ENRL Collection
- 2 -- 2009-10 Unaudited Total Weighted FTE (Excluding Special Ed Wtg) – S066
- 3 -- 2009-10 Estimated Special Education State Aid (USD Budget Form 118)
- 4 -- 2009-10 Adopted general fund budget
- 5 -- 2009-10 Computed general fund budget using a BSAPP of \$4,218
(Col 2 times 4,218) + Col 3
- 6 -- 2009-10 Recomputed general fund budget using a BSAPP of \$4,012
(Col 2 times 4012) + Col 3**
- 7 -- Difference (Column 6 – 4)
- 8 -- Difference (Column 6 – 5)

11/24/2009 - Unaudited FTE			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
USD#	County Name	USD Name	2009-10 FTE Enroll (inc MILT/VRT)	2009-10 Wtd FTE exc spec ed	Spec Ed St Aid FY10	2009-10 Adopted General Fund	2009-10 Computed GF \$4,218	2009-10 Re-Computed GF \$4,012	Estimated Reduction (Col 6 - Col 4)	Estimated Reduction (Col 6 - Col 5)
256	Allen	Marmaton Valley	339.5	636.7	482,200	3,207,004	3,167,801	3,036,640	-170,364	-131,160
257	Allen	Iola	1,303.7	2,006.6	1,586,400	10,079,755	10,050,239	9,636,879	-442,876	-413,360
258	Allen	Humboldt	528.0	875.8	485,744	3,915,148	4,179,868	3,999,454	84,306	-180,415
365	Anderson	Garnett	1,102.4	1,678.4	878,033	7,879,646	7,957,524	7,611,774	-267,872	-345,750
479	Anderson	Crest	224.5	467.6	356,441	2,451,080	2,328,778	2,232,452	-218,628	-96,326
377	Atchison	Atchison County	664.6	1,166.8	707,869	5,609,096	5,629,431	5,389,071	-220,025	-240,361
409	Atchison	Atchison	1,664.9	2,308.0	1,460,878	11,174,747	11,196,022	10,720,574	-454,173	-475,448
254	Barber	Barber Co.	455.0	815.3	490,601	3,940,034	3,929,536	3,761,585	-178,449	-167,952
255	Barber	South Barber Co.	227.5	451.0	222,722	2,089,597	2,125,040	2,032,134	-57,463	-92,906
354	Barton	Claffin	211.0	426.1	275,927	2,050,370	2,073,217	1,985,440	-64,930	-87,777
355	Barton	Ellinwood	407.2	715.2	419,160	3,403,926	3,435,874	3,288,542	-115,384	-147,331
428	Barton	Great Bend	3,049.8	4,361.4	1,728,849	19,313,800	20,125,234	19,226,786	-87,014	-898,448
431	Barton	Hoisington	622.5	990.3	529,754	4,684,511	4,706,839	4,502,838	-181,673	-204,002
234	Bourbon	Ft. Scott	1,882.3	2,678.6	881,200	12,106,504	12,179,535	11,627,743	-478,761	-551,792
235	Bourbon	Uniontown	439.5	831.3	330,575	3,775,110	3,836,998	3,665,751	-109,359	-171,248
415	Brown	Hiawatha	837.4	1,355.6	783,476	6,514,701	6,501,397	6,222,143	-292,558	-279,254
430	Brown	Brown County	617.5	1,167.6	649,887	5,445,438	5,574,824	5,334,298	-111,140	-240,526
205	Butler	Bluestem	535.5	998.4	498,800	4,749,468	4,710,051	4,504,381	-245,087	-205,670
206	Butler	Remington-Whitewater	524.5	891.7	616,200	4,404,436	4,377,391	4,193,700	-210,736	-183,690
375	Butler	Circle	1,629.7	2,050.8	1,457,056	9,955,745	10,107,330	9,684,866	-270,879	-422,465
385	Butler	Andover	4,703.3	5,547.3	2,675,021	25,549,691	26,073,532	24,930,789	-618,902	-1,142,744
394	Butler	Rose Hill	1,727.6	2,136.0	1,151,000	9,878,556	10,160,648	9,720,632	-157,924	-440,016
396	Butler	Douglass	740.3	1,188.0	695,216	5,650,433	5,706,200	5,461,472	-188,961	-244,728
402	Butler	Augusta	2,180.5	2,671.1	1,417,315	12,422,010	12,684,015	12,133,768	-288,242	-550,247
490	Butler	El Dorado	1,994.6	2,762.6	1,405,571	12,750,592	13,058,218	12,489,122	-261,470	-569,096
492	Butler	Flinthills	284.5	524.8	252,993	2,682,648	2,466,599	2,358,491	-324,157	-108,109
284	Chase	Chase County	405.1	734.3	370,658	3,505,158	3,467,935	3,316,670	-188,488	-151,266
285	Chautauqua	Cedar Vale	144.0	317.4	188,000	1,453,101	1,526,793	1,461,409	8,308	-65,384
286	Chautauqua	Chautauqua	369.0	681.1	450,000	3,193,448	3,322,880	3,182,573	-10,875	-140,307
404	Cherokee	Riverton	796.0	1,348.1	617,026	6,248,967	6,303,312	6,025,603	-223,364	-277,709
493	Cherokee	Columbus	1,116.5	1,766.3	938,572	8,376,526	8,388,825	8,024,968	-351,558	-363,858
499	Cherokee	Galena	756.5	1,286.7	578,499	5,641,153	6,005,800	5,740,739	-99,586	-265,060
508	Cherokee	Baxter Springs	929.0	1,500.0	702,938	6,761,454	7,029,938	6,720,938	-40,516	-309,000
103	Cheyenne	Cheylin	136.5	327.1	152,483	1,491,063	1,532,191	1,464,808	-26,255	-67,383
297	Cheyenne	St. Francis	286.3	515.5	226,000	2,514,772	2,400,379	2,294,186	-220,586	-106,193
219	Clark	Minneola	262.0	482.4	244,820	2,246,507	2,279,583	2,180,209	-66,298	-99,374
220	Clark	Ashland	222.0	438.6	199,229	2,041,090	2,049,244	1,958,892	-82,198	-90,352
379	Clay	Clay Center	1,354.5	1,855.3	1,172,785	8,985,605	8,998,440	8,616,249	-369,356	-382,192
333	Cloud	Concordia	1,068.9	1,620.6	1,203,749	8,109,105	8,039,440	7,705,596	-403,509	-333,844
334	Cloud	Southern Cloud	256.5	500.3	388,797	2,422,819	2,499,062	2,396,001	-26,818	-103,062
243	Coffey	LeBo-Waverly	526.0	885.0	455,443	4,196,910	4,188,373	4,006,063	-190,847	-182,310
244	Coffey	Burlington	823.0	1,263.7	1,162,860	6,496,142	6,493,147	6,232,824	-263,318	-260,322
245	Coffey	LeRoy-Gridley	246.5	483.2	301,200	2,337,194	2,339,338	2,239,798	-97,396	-99,539
300	Comanche	Comanche County	317.0	572.1	372,029	2,719,766	2,785,147	2,667,294	-52,472	-117,853
462	Cowley	Central	347.0	623.0	285,600	2,839,136	2,913,414	2,785,076	-54,060	-128,338
463	Cowley	Udall	364.0	652.1	328,524	3,109,088	3,079,082	2,944,749	-164,339	-134,333
465	Cowley	Winfield	2,359.9	3,138.7	1,749,887	15,284,767	14,988,924	14,342,351	-942,416	-646,572
470	Cowley	Arkansas City	2,639.1	3,898.5	1,971,208	18,568,901	18,415,081	17,611,990	-956,911	-803,091
471	Cowley	Dexter	152.0	353.0	145,157	1,640,802	1,634,111	1,561,393	-79,409	-72,718
246	Crawford	Northeast	563.0	1,029.6	468,192	4,684,511	4,811,045	4,598,947	-85,564	-212,098
247	Crawford	Cherokee	656.5	1,201.9	571,489	5,624,703	5,641,103	5,393,512	-231,191	-247,591
248	Crawford	Girard	1,007.0	1,574.4	803,611	7,283,642	7,444,430	7,120,104	-163,538	-324,326
249	Crawford	Frontenac	852.0	1,271.0	623,266	5,764,741	5,984,344	5,722,518	-42,223	-261,826
250	Crawford	Pittsburg	2,710.1	3,902.2	2,158,615	18,088,049	18,618,095	17,814,241	-273,808	-803,853
294	Decatur	Oberlin	358.0	634.2	403,800	3,119,633	3,078,856	2,948,210	-171,423	-130,645
393	Dickinson	Solomon	372.0	664.3	319,859	3,133,130	3,121,876	2,985,031	-148,099	-136,846
435	Dickinson	Abilene	1,534.6	1,949.7	1,172,164	9,321,780	9,395,999	8,994,360	-327,420	-401,638
473	Dickinson	Chapman	967.2	1,659.8	801,000	7,692,788	7,802,036	7,460,118	-232,670	-341,919
481	Dickinson	Rural Vista	413.0	743.1	356,107	3,509,798	3,490,503	3,337,424	-172,374	-153,079
487	Dickinson	Herington	506.1	876.1	499,114	4,141,232	4,194,504	4,014,027	-127,205	-180,477
111	Doniphan	Doniphan West Schools	376.5	699.6	526,132	4,176,724	4,176,724	4,176,724	0	0
406	Doniphan	Wathena	411.0	679.5	425,000	3,232,675	3,291,131	3,151,154	-81,521	-139,977
429	Doniphan	Troy	348.5	595.8	358,000	2,788,098	2,871,084	2,748,350	-39,748	-122,735
486	Doniphan	Elwood	303.3	558.4	325,000	2,694,458	2,680,331	2,565,301	-129,157	-115,030
348	Douglas	Baldwin City	1,336.9	1,747.3	955,392	8,234,801	8,325,503	7,965,560	-269,241	-359,944
491	Douglas	Eudora	1,453.7	1,991.4	1,180,080	9,525,088	9,579,805	9,169,577	-355,511	-410,228
497	Douglas	Lawrence	10,668.9	13,426.2	9,925,000	67,091,930	66,556,712	63,790,914	-3,301,016	-2,765,797
347	Edwards	Kinsely-Offerte	357.5	681.0	384,000	2,871,614	3,256,458	3,116,172	-244,558	-140,286
502	Edwards	Lewis	109.0	254.6	134,984	1,239,248	1,208,887	1,156,439	-82,809	-52,448
282	Elk	West Elk	337.2	678.3	506,300	3,373,135	3,367,369	3,227,640	-145,495	-139,730
283	Elk	Elk Valley	190.6	435.7	308,352	2,110,687	2,146,135	2,056,380	-54,307	-89,754
388	Ellis	Ellis	394.1	648.3	339,453	2,883,847	3,073,982	2,940,433	56,586	-133,550
432	Ellis	Victoria	256.0	450.9	232,098	2,135,152	2,133,994	2,041,109	-94,043	-92,885
489	Ellis	Hays	2,843.8	3,715.5	2,562,519	17,733,737	18,234,498	17,469,105	-264,632	-765,393
327	Ellsworth	Ellsworth	625.0	1,056.3	509,640	4,968,382	4,965,113	4,747,516	-220,866	-217,598

11/24/2009 - Unaudited FTE			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
USD#	County Name	USD Name	2009-10	2009-10	Spec Ed	2009-10	2009-10	2009-10	Estimated	Estimated
			FTE Enroll (inc MILT/VIRT)	Wtd FTE exc spec ed	St Aid FY10	Adopted General Fund	Computed GF \$4,218	Re-Computed GF \$4,012	Reduction (Col 6 - Col 4)	Reduction (Col 6 - Col 5)
328	Ellsworth	Lorraine	424.6	843.3	333,209	3,600,063	3,890,248	3,716,529	116,466	-173,720
363	Finney	Holcomb	946.0	1,482.2	504,147	6,374,242	6,756,067	6,450,733	76,491	-305,333
457	Finney	Garden City	6,934.3	10,544.0	4,408,710	46,762,857	48,883,302	46,711,238	-51,619	-2,172,064
381	Ford	Spearville	358.0	578.1	284,183	2,660,293	2,722,609	2,603,520	-56,773	-119,089
443	Ford	Dodge City	5,832.1	9,683.5	4,918,767	42,733,402	45,763,770	43,768,969	1,035,567	-1,994,801
459	Ford	Bucklin	244.2	469.1	183,157	2,152,445	2,161,821	2,065,186	-87,259	-96,635
287	Franklin	West Franklin	702.0	1,235.8	829,981	5,995,465	6,042,585	5,788,011	-207,454	-254,575
288	Franklin	Central Heights	532.0	974.2	463,821	4,566,829	4,572,997	4,372,311	-194,518	-200,685
289	Franklin	Wellsville	846.0	1,257.6	762,640	6,012,337	6,067,197	5,808,131	-204,206	-259,066
290	Franklin	Ottawa	2,444.2	3,234.1	1,553,020	14,901,772	15,194,454	14,528,229	-373,543	-666,225
475	Geary	Junction City	7,507.0	9,663.7	5,408,000	46,278,631	46,169,487	44,178,764	-2,099,867	-1,990,722
291	Gove	Grinnell	74.8	187.7	81,787	914,884	873,506	834,839	-80,045	-38,666
292	Gove	Wheatland	99.5	265.4	155,293	1,276,789	1,274,750	1,220,078	-56,711	-54,672
293	Gove	Quinter	266.5	488.9	283,636	2,354,000	2,345,816	2,245,103	-108,897	-100,713
281	Graham	Graham County	372.5	636.0	392,800	3,039,913	3,075,448	2,944,432	-95,481	-131,016
214	Grant	Ulysses	1,615.7	2,325.0	903,628	10,221,479	10,710,478	10,231,528	10,049	-478,950
102	Gray	Cimarron-Ensign	659.7	1,103.0	527,400	5,125,714	5,179,854	4,952,636	-173,078	-227,218
371	Gray	Montezuma	244.8	488.4	138,876	2,053,322	2,198,947	2,098,337	45,015	-100,610
476	Gray	Copeland	107.0	302.6	103,000	1,375,490	1,379,367	1,317,031	-58,459	-62,336
477	Gray	Ingalls	230.5	478.1	181,462	2,206,858	2,198,088	2,099,599	-107,259	-98,489
200	Greeley	Greeley County	214.0	452.7	74,779	1,969,806	1,984,268	1,891,011	-78,795	-93,256
386	Greenwood	Madison-Virgil	230.2	451.6	192,292	2,031,811	2,097,141	2,004,111	-27,700	-93,030
389	Greenwood	Eureka	610.0	1,064.8	504,800	4,851,544	4,996,126	4,776,778	-74,766	-219,349
390	Greenwood	Hamilton	93.5	244.1	106,459	1,236,718	1,136,073	1,085,788	-150,930	-50,285
494	Hamilton	Syracuse	490.5	925.2	308,652	3,988,119	4,211,146	4,020,554	32,435	-190,591
361	Harper	Anthony-Harper	845.1	1,443.2	828,283	6,521,450	6,915,701	6,618,401	96,951	-297,299
511	Harper	Attica	139.0	298.3	150,039	1,410,921	1,408,268	1,346,819	-64,102	-61,450
369	Harvey	Burton	237.2	481.5	228,000	2,200,109	2,258,967	2,159,778	-40,331	-99,189
373	Harvey	Newton	3,408.2	4,513.9	2,456,241	21,198,824	21,495,871	20,566,008	-632,816	-929,863
439	Harvey	Sedgwick	554.5	860.0	411,309	3,877,186	4,038,789	3,861,629	-15,557	-177,160
440	Harvey	Halstead	783.6	1,248.8	619,859	5,846,992	5,887,297	5,630,045	-216,947	-257,253
460	Harvey	Hesston	812.1	1,183.3	542,033	5,476,229	5,533,192	5,289,433	-186,796	-243,760
374	Haskell	Sublette	479.9	887.0	269,503	3,877,607	4,010,875	3,828,153	-49,454	-182,722
507	Haskell	Satanta	339.5	683.1	207,551	3,227,614	3,088,867	2,948,148	-279,466	-140,719
227	Hodgeman	Jetmore	265.0	489.8	245,390	2,236,805	2,311,366	2,210,468	-26,337	-100,899
228	Hodgeman	Hanston	74.5	182.2	93,200	821,666	861,720	824,186	520	-37,533
335	Jackson	North Jackson	376.5	682.5	254,200	3,093,481	3,132,985	2,992,390	-101,091	-140,595
336	Jackson	Holton	1,057.5	1,536.0	795,984	7,180,723	7,274,832	6,958,416	-222,307	-316,416
337	Jackson	Mayetta	908.2	1,477.2	844,340	6,994,709	7,075,170	6,770,866	-223,843	-304,303
338	Jefferson	Valley Falls	414.3	701.3	381,839	3,299,320	3,339,922	3,195,455	-103,865	-144,468
339	Jefferson	Jefferson County	482.5	814.9	432,400	3,886,043	3,869,648	3,701,779	-184,264	-167,869
340	Jefferson	Jefferson West	893.9	1,353.0	850,869	6,564,473	6,557,823	6,279,105	-285,368	-278,718
341	Jefferson	Oskaloosa	540.1	984.2	690,529	4,613,648	4,841,885	4,639,139	25,491	-202,745
342	Jefferson	McLouth	493.1	852.8	579,570	4,366,474	4,176,680	4,001,004	-365,470	-175,677
343	Jefferson	Perry	956.3	1,464.2	817,255	6,755,549	6,993,251	6,691,625	-63,924	-301,625
107	Jewell	Rock Hills	293.5	556.3	240,123	3,550,803	3,550,803	3,550,803	0	0
229	Johnson	Blue Valley	20,320.8	25,147.6	17,284,556	122,260,417	123,357,133	118,176,727	-4,083,690	-5,180,406
230	Johnson	Spring Hill	2,833.5	3,356.5	1,435,400	17,597,496	15,593,117	14,901,678	-2,695,818	-691,439
231	Johnson	Gardner-Edgerton	4,567.5	5,500.1	4,139,955	26,690,660	27,339,377	26,206,356	-484,304	-1,133,021
232	Johnson	DeSoto	6,217.0	7,656.8	3,862,560	37,210,352	36,158,942	34,581,642	-2,628,710	-1,577,301
233	Johnson	Olathe	25,542.1	32,089.4	23,211,711	159,567,362	158,564,800	151,954,384	-7,612,978	-6,610,416
512	Johnson	Shawnee Mission	26,559.6	34,792.4	24,729,010	169,691,827	171,483,353	164,316,119	-5,375,708	-7,167,234
215	Kearny	Lakin	630.5	1,120.8	371,863	5,064,974	5,099,397	4,868,513	-196,461	-230,885
216	Kearny	Deerfield	248.1	571.0	180,051	2,894,813	2,588,529	2,470,903	-423,910	-117,626
331	Kingman	Kingman	989.9	1,532.4	1,133,000	7,586,495	7,596,663	7,280,989	-305,506	-315,674
332	Kingman	Cunningham	178.6	375.0	224,124	1,895,569	1,805,874	1,728,624	-166,945	-77,250
422	Kiowa	Greensburg	206.0	462.5	222,000	2,172,692	2,172,825	2,077,550	-95,142	-95,275
424	Kiowa	Mullinville	223.4	385.9	95,000	1,609,167	1,722,726	1,643,231	34,064	-79,495
474	Kiowa	Haviland	141.8	297.2	158,000	1,426,949	1,411,590	1,350,366	-76,583	-61,223
503	Labette	Parsons	1,230.7	1,942.3	1,216,200	9,453,803	9,408,821	9,008,708	-445,095	-400,114
504	Labette	Oswego	465.0	803.6	375,370	3,670,925	3,764,955	3,599,413	-71,512	-165,542
505	Labette	Chetopa - St. Paul	497.6	908.5	548,000	4,491,326	4,380,053	4,192,902	-298,424	-187,151
506	Labette	Labette County	1,607.4	2,177.8	1,371,911	10,391,887	10,557,871	10,109,245	-282,642	-448,627
468	Lane	Healy	94.5	221.9	113,800	898,434	1,049,774	1,004,063	105,629	-45,711
482	Lane	Dighton	244.5	462.4	250,000	2,231,744	2,200,403	2,105,149	-126,595	-95,254
207	Leavenworth	Ft. Leavenworth	2,037.5	2,165.9	1,491,777	10,833,933	10,627,543	10,181,368	-652,565	-446,175
449	Leavenworth	Easton	699.3	1,121.6	615,000	5,449,234	5,345,909	5,114,859	-334,375	-231,050
453	Leavenworth	Leavenworth	3,887.0	5,382.8	3,739,934	25,867,729	26,444,584	25,335,728	-532,001	-1,108,857
458	Leavenworth	Basehor-Linwood	2,131.5	2,665.1	1,392,598	12,486,967	12,633,990	12,084,979	-401,988	-549,011
464	Leavenworth	Tonganoxie	1,860.8	2,318.4	1,240,940	10,444,190	11,019,951	10,542,361	98,171	-477,590
469	Leavenworth	Lansing	2,502.5	3,148.5	1,539,543	14,514,138	14,819,916	14,171,325	-342,813	-648,591
298	Lincoln	Lincoln	340.0	615.3	331,015	2,818,468	2,926,350	2,799,599	-18,869	-126,752
299	Lincoln	Sylvan Grove	139.5	311.8	140,300	1,504,139	1,455,472	1,391,242	-112,897	-64,231
344	Linn	Pleasanton	326.0	639.7	163,914	2,831,122	2,862,169	2,730,390	-100,732	-131,778
346	Linn	Jayhawk	520.7	952.1	427,950	4,452,099	4,443,908	4,247,775	-204,324	-196,133

11/24/2009 - Unaudited FTE			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
USD#	County Name	USD Name	2009-10	2009-10	Spec Ed	2009-10	2009-10	2009-10	Estimated	Estimated
			FTE Enroll (inc MILT/VIRT)	Wtd FTE exc spec ed	St Aid FY10	Adopted General Fund	Computed GF \$4,218	Re-Computed GF \$4,012	Reduction (Col 6 - Col 4)	Reduction (Col 6 - Col 5)
362	Linn	Prairie View	944.9	1,529.5	1,414,407	7,748,044	7,865,838	7,550,761	-197,283	-315,077
274	Logan	Oakley	413.8	712.9	494,280	3,437,670	3,501,292	3,354,435	-83,235	-146,857
275	Logan	Triplains	82.5	203.4	81,086	981,529	939,027	897,127	-84,402	-41,900
251	Lyon	North Lyon Co.	507.6	903.1	377,200	4,140,811	4,186,476	4,000,437	-140,374	-186,039
252	Lyon	Southern Lyon Co.	495.8	868.9	400,066	4,088,929	4,065,086	3,886,093	-202,836	-178,993
253	Lyon	Emporia	4,337.9	6,659.3	3,028,145	30,740,784	31,117,072	29,745,257	-995,527	-1,371,816
397	Marion	Centre	241.0	493.8	268,190	2,267,175	2,351,038	2,249,316	-17,859	-101,723
398	Marion	Peabody-Burns	325.9	621.7	379,462	2,932,775	3,001,793	2,873,722	-59,053	-128,070
408	Marion	Marion	579.3	966.3	698,000	4,807,255	4,773,853	4,574,796	-232,459	-199,058
410	Marion	Durham-Hills	587.3	963.2	700,999	4,725,425	4,763,777	4,565,357	-160,068	-198,419
411	Marion	Goessel	257.5	474.3	320,645	2,241,445	2,321,242	2,223,537	-17,908	-97,706
364	Marshall	Marysville	721.7	1,165.8	788,164	5,716,234	5,705,508	5,465,354	-250,880	-240,155
380	Marshall	Vermillion	527.5	894.4	362,674	4,087,242	4,135,253	3,951,007	-136,235	-184,246
488	Marshall	Axtell	295.0	526.4	265,754	2,522,364	2,486,109	2,377,671	-144,693	-108,438
498	Marshall	Valley Heights	366.5	679.5	397,016	3,230,566	3,263,147	3,123,170	-107,396	-139,977
400	McPherson	Smoky Valley	997.7	1,455.8	882,787	6,949,999	7,023,351	6,723,457	-226,542	-299,895
418	McPherson	McPherson	2,262.3	2,740.8	1,981,425	13,540,208	13,542,119	12,977,515	-562,693	-564,605
419	McPherson	Canton-Galva	374.0	660.7	383,160	3,132,287	3,169,993	3,033,888	-98,399	-136,104
423	McPherson	Moundridge	418.0	710.8	390,600	3,407,722	3,388,754	3,242,330	-165,392	-146,425
448	McPherson	Inman	456.0	725.9	424,200	3,442,732	3,486,046	3,336,511	-106,221	-149,535
225	Meade	Fowler	162.0	361.7	121,429	1,702,385	1,647,080	1,572,569	-129,816	-74,510
226	Meade	Meade	477.4	805.1	370,000	3,609,764	3,765,912	3,600,061	-9,703	-165,851
367	Miami	Osawatomie	1,139.5	1,764.5	1,292,045	8,390,867	8,734,706	8,371,219	-19,648	-363,487
368	Miami	Paola	2,033.1	2,566.2	1,439,755	11,982,494	12,263,987	11,735,349	-247,145	-528,637
416	Miami	Louisburg	1,676.0	2,083.3	1,398,470	10,245,944	10,185,829	9,756,670	-489,274	-429,160
272	Mitchell	Waconda	357.3	661.3	419,600	3,303,538	3,208,963	3,072,736	-230,802	-136,228
273	Mitchell	Beloit	746.9	1,152.0	671,312	5,958,745	5,958,745	5,958,745	0	0
436	Montgomery	Caney	828.6	1,315.5	468,240	5,975,641	6,017,019	5,746,026	-229,615	-270,993
445	Montgomery	Coffeyville	1,816.0	2,647.6	1,565,609	12,450,271	12,733,186	12,187,780	-262,491	-545,406
446	Montgomery	Independence	1,840.2	2,501.1	1,270,431	11,546,353	11,820,071	11,304,844	-241,509	-515,227
447	Montgomery	Cherryvale	887.2	1,446.9	542,080	6,464,507	6,645,104	6,347,043	-117,464	-298,061
417	Morris	Morris County	750.9	1,224.4	684,525	5,908,153	5,849,044	5,596,818	-311,335	-252,226
217	Morton	Rolla	201.0	430.1	132,263	1,976,504	1,946,425	1,857,824	-118,680	-88,601
218	Morton	Elkhart	643.1	1,156.7	369,715	5,225,258	5,248,676	5,010,395	-214,863	-238,280
441	Nemaha	Sabetha	926.6	1,384.0	827,203	6,672,032	6,664,915	6,379,811	-292,221	-285,104
442	Nemaha	Nemaha Valley	436.3	730.1	427,935	3,470,149	3,507,497	3,357,096	-113,053	-150,401
451	Nemaha	B & B	186.5	390.2	130,685	1,800,242	1,776,549	1,696,167	-104,075	-80,381
101	Neosho	Erie	506.5	952.6	617,724	4,873,477	4,635,791	4,439,555	-433,922	-196,236
413	Neosho	Chanute	1,818.6	2,844.6	1,723,088	13,143,288	13,721,611	13,135,623	-7,665	-585,988
106	Ness	Western Plains	164.0	384.4	166,476	1,696,058	1,787,875	1,708,689	12,631	-79,186
303	Ness	Ness City	291.5	499.3	229,426	2,274,346	2,335,473	2,232,618	-41,728	-102,856
211	Norton	Norton	689.3	1,077.6	782,217	5,191,936	5,327,534	5,105,548	-86,388	-221,986
212	Norton	Northern Valley	196.5	438.9	225,759	2,072,725	2,077,039	1,986,626	-86,099	-90,413
213	Norton	West Solomon	38.0	99.8	56,222	485,070	477,178	456,620	-28,450	-20,559
420	Osage	Osage City	644.2	1,030.5	685,332	5,019,420	5,031,981	4,819,698	-199,772	-212,283
421	Osage	Lyndon	427.0	709.9	457,067	3,440,623	3,451,425	3,305,186	-135,437	-146,239
434	Osage	Santa Fe	1,061.5	1,678.7	1,282,511	8,499,692	8,363,268	8,017,455	-482,237	-345,812
454	Osage	Burlingame	317.0	567.8	366,856	2,737,060	2,761,836	2,644,870	-92,190	-116,967
456	Osage	Marais Des Cygnes	263.0	550.2	286,977	2,576,354	2,607,721	2,494,379	-81,975	-113,341
292	Osborne	Osborne	331.9	618.8	355,717	2,922,652	2,965,815	2,838,343	-84,309	-127,473
239	Ottawa	North Ottawa Co.	620.5	995.0	658,885	4,958,681	4,855,795	4,650,825	-307,856	-204,970
240	Ottawa	Twin Valley	607.5	1,030.5	520,785	4,690,416	4,867,434	4,655,151	-35,265	-212,283
495	Pawnee	Ft. Larned	886.0	1,406.3	1,283,190	6,939,454	7,214,963	6,925,266	-14,188	-289,698
496	Pawnee	Pawnee Heights	150.1	317.9	187,120	1,585,546	1,528,022	1,462,535	-123,011	-65,487
110	Phillips	Thunder Ridge	235.5	490.8	256,293	3,049,119	3,049,119	3,049,119	0	0
325	Phillips	Phillipsburg	629.1	1,036.4	703,360	4,999,174	5,074,895	4,861,397	-137,777	-213,498
326	Phillips	Logan	180.5	390.2	180,515	1,782,105	1,826,379	1,745,997	-36,108	-80,381
320	Pottawatomie	Wamego	1,305.0	1,713.8	1,248,388	8,437,265	8,477,196	8,124,154	-313,111	-353,043
321	Pottawatomie	Kaw Valley	1,124.9	1,649.3	1,039,260	7,792,755	7,996,007	7,656,252	-136,503	-339,756
322	Pottawatomie	Onaga	318.5	579.5	249,855	2,737,482	2,694,186	2,574,809	-162,673	-119,377
323	Pottawatomie	Westmoreland	845.1	1,289.5	766,512	6,170,090	6,205,623	5,939,986	-230,104	-265,637
382	Pratt	Pratt	1,109.4	1,634.9	964,325	7,753,949	7,860,333	7,523,544	-230,405	-336,789
438	Pratt	Skyline	342.5	618.6	365,261	3,079,562	2,974,516	2,847,084	-232,478	-127,432
105	Rawlins	Rawlins County	313.5	561.5	277,440	2,621,909	2,645,847	2,530,178	-91,731	-115,669
308	Reno	Hutchinson	4,661.7	6,459.6	3,272,900	29,731,417	30,519,493	29,188,815	-542,602	-1,330,678
309	Reno	Nickerson	1,147.0	1,794.8	1,009,454	8,506,862	8,579,920	8,210,192	-296,670	-369,729
310	Reno	Fairfield	305.1	611.6	494,400	3,117,524	3,074,129	2,948,139	-169,385	-125,990
311	Reno	Pretty Prairie	258.4	488.0	266,400	2,370,516	2,324,784	2,224,256	-146,260	-100,528
312	Reno	Haven	1,001.5	1,515.9	828,891	7,109,861	7,222,957	6,910,682	-199,179	-312,275
313	Reno	Buhler	2,145.5	2,743.0	2,013,070	14,000,386	13,583,044	13,017,986	-982,400	-565,058
109	Republic	Republic County	473.0	835.6	490,539	3,945,517	4,015,100	3,842,966	-102,551	-172,134
426	Republic	Pike Valley	248.0	488.2	280,880	2,288,687	2,340,108	2,239,538	-49,149	-100,569
376	Rice	Sterling	530.5	877.3	596,493	4,319,654	4,296,944	4,116,221	-203,433	-180,724
401	Rice	Chase	139.5	330.3	176,792	1,528,181	1,569,997	1,501,956	-26,225	-68,042
405	Rice	Lyons	800.7	1,396.2	1,062,200	6,817,975	6,951,372	6,663,754	-154,221	-287,617

11/24/2009 - Unaudited FTE			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
USD#	County Name	USD Name	2009-10 FTE Enroll (inc MILT/VIRT)	2009-10 Wtd FTE exc spec ed	Spec Ed St Aid FY10	2009-10 Adopted General Fund	2009-10 Computed GF \$4,218	2009-10 Re-Computed GF \$4,012	Estimated Reduction (Col 6 - Col 4)	Estimated Reduction (Col 6 - Col 5)
444	Rice	Little River	320.0	561.9	350,686	2,613,473	2,720,780	2,605,029	-8,444	-115,751
378	Riley	Riley County	684.5	1,089.6	555,433	4,932,529	5,151,366	4,926,908	-5,621	-224,458
383	Riley	Manhattan	5,958.3	7,422.0	4,947,000	35,355,276	36,252,996	34,724,064	-631,212	-1,528,932
384	Riley	Blue Valley	217.5	434.8	240,568	2,013,673	2,074,554	1,984,986	-28,687	-89,569
269	Rooks	Palco	147.5	360.8	212,143	1,696,480	1,733,997	1,659,673	-36,807	-74,325
270	Rooks	Plainville	368.2	631.1	412,790	3,064,377	3,074,770	2,944,763	-119,614	-130,007
271	Rooks	Stockton	288.0	514.8	314,910	2,535,900	2,486,336	2,380,288	-155,612	-106,049
395	Rush	LaCrosse	294.5	542.3	310,273	2,550,625	2,597,694	2,485,981	-64,644	-111,714
403	Rush	Otis-Bison	177.0	387.4	237,081	1,859,294	1,871,134	1,791,330	-67,964	-79,804
399	Russell	Paradise	125.4	290.6	133,136	1,414,295	1,358,887	1,299,023	-115,272	-59,864
407	Russell	Russell	945.5	1,476.3	740,186	6,552,241	6,967,219	6,663,102	-110,861	-304,118
305	Saline	Salina	7,050.5	9,302.8	6,580,000	45,233,410	45,819,210	43,902,834	-1,330,576	-1,916,377
306	Saline	Southeast of Saline	690.8	1,100.1	518,582	5,105,467	5,158,804	4,932,183	-173,284	-226,621
307	Saline	Ell-Saline	468.0	783.0	355,394	3,665,864	3,658,088	3,496,790	-169,074	-161,298
466	Scott	Scott County	869.7	1,386.5	483,407	6,220,285	6,331,664	6,046,045	-174,240	-285,619
259	Sedgwick	Wichita	46,444.3	69,258.6	33,014,849	314,114,882	325,147,624	310,880,352	-3,234,530	-14,267,272
260	Sedgwick	Derby	6,330.7	7,915.5	4,235,244	37,018,433	37,622,823	35,992,230	-1,026,203	-1,630,593
261	Sedgwick	Haysville	4,780.6	6,494.7	4,060,000	29,324,380	31,454,645	30,116,736	-792,356	-1,337,908
262	Sedgwick	Valley Center	2,557.4	3,144.5	2,024,865	14,897,554	15,288,366	14,640,599	-256,955	-647,767
263	Sedgwick	Mulvane	1,855.0	2,228.8	1,151,307	10,346,332	10,552,385	10,093,253	-253,079	-459,133
264	Sedgwick	Clearwater	1,275.4	1,707.7	964,864	8,181,233	8,167,943	7,816,156	-365,077	-351,786
265	Sedgwick	Goddard	4,911.2	5,943.0	3,997,600	28,874,319	29,065,174	27,840,916	-1,033,403	-1,224,258
266	Sedgwick	Maize	6,381.7	8,003.8	4,571,400	38,882,368	38,331,428	36,682,646	-2,199,722	-1,648,783
267	Sedgwick	Renwick	1,945.7	2,296.7	1,485,000	11,083,217	11,172,481	10,699,360	-383,857	-473,120
268	Sedgwick	Cheney	784.9	1,167.6	543,800	5,395,244	5,468,737	5,228,211	-167,033	-240,526
480	Seward	Liberal	4,375.0	6,849.4	1,734,400	28,527,178	30,625,169	29,214,193	-687,015	-1,410,976
483	Seward	Kismet-Plains	726.0	1,526.9	792,181	7,215,733	7,232,645	6,918,104	-297,629	-314,541
345	Shawnee	Seaman	3,552.1	4,475.8	3,185,285	21,701,610	22,064,209	21,142,195	-559,415	-922,015
372	Shawnee	Silver Lake	743.6	1,109.0	502,778	5,078,050	5,180,540	4,952,086	-125,964	-228,454
437	Shawnee	Auburn Washburn	5,412.0	6,727.3	4,860,200	32,982,651	33,235,951	31,850,128	-1,132,523	-1,385,824
450	Shawnee	Shawnee Heights	3,405.3	4,296.5	2,480,527	20,448,020	20,603,164	19,718,085	-729,935	-885,079
501	Shawnee	Topeka	13,292.0	19,016.0	13,537,357	90,886,090	93,746,845	89,829,549	-1,056,541	-3,917,296
412	Sheridan	Hoxie	288.0	513.5	298,522	2,430,412	2,464,465	2,358,684	-71,728	-105,781
352	Sherman	Goodland	900.0	1,425.6	730,600	6,667,393	6,743,781	6,450,107	-217,286	-293,674
237	Smith	Smith Center	433.0	767.9	519,400	3,707,622	3,758,402	3,600,215	-107,407	-158,187
349	Stafford	Stafford	268.9	493.7	256,372	2,370,094	2,338,799	2,237,096	-132,998	-101,702
350	Stafford	St. John-Hudson	328.5	617.8	350,629	2,954,287	2,956,509	2,829,243	-125,044	-127,267
351	Stafford	Macksville	265.0	556.0	306,000	2,621,487	2,651,208	2,536,672	-84,815	-114,536
452	Stanton	Stanton County	463.0	887.5	300,000	3,691,172	4,043,475	3,860,650	-169,478	-182,825
209	Stevens	Moscow	192.7	456.9	119,036	2,019,157	2,046,240	1,952,119	-67,038	-94,121
210	Stevens	Hugoton	997.6	1,616.1	554,927	7,002,302	7,371,637	7,038,720	-36,418	-332,917
353	Sumner	Wellington	1,663.0	2,173.4	1,421,360	10,145,555	10,588,761	10,141,041	-4,514	-447,720
356	Sumner	Conway Springs	514.9	872.6	629,384	4,419,620	4,310,011	4,130,255	-289,365	-179,756
357	Sumner	Belle Plaine	657.0	1,105.6	784,594	5,647,480	5,448,015	5,220,261	-427,219	-227,754
358	Sumner	Oxford	327.5	594.0	450,000	2,956,396	2,955,492	2,833,128	-123,268	-122,364
359	Sumner	Argonia	179.5	374.6	220,000	1,845,375	1,800,063	1,722,895	-122,480	-77,168
360	Sumner	Caldwell	234.0	467.9	260,773	2,149,493	2,234,375	2,137,988	-11,505	-96,387
509	Sumner	South Haven	222.0	442.6	262,300	2,113,218	2,129,187	2,038,011	-75,207	-91,176
314	Thomas	Brewster	97.0	219.0	102,600	1,003,040	1,026,342	981,228	-21,812	-45,114
315	Thomas	Colby	919.1	1,413.1	872,540	6,632,805	6,832,996	6,541,897	-90,908	-291,099
316	Thomas	Golden Plains	204.5	438.6	256,732	1,948,716	2,106,747	2,016,395	-67,679	-90,352
208	Trego	WaKeeney	411.2	727.7	492,668	3,612,717	3,562,107	3,412,200	-200,517	-149,906
329	Wabaunsee	Alma	473.7	805.5	612,176	4,015,958	4,009,775	3,843,842	-172,116	-165,933
330	Wabaunsee	Wabaunsee East	499.5	897.7	499,161	4,052,654	4,285,660	4,100,733	-48,079	-184,926
241	Wallace	Wallace	200.0	406.6	134,723	1,788,010	1,849,762	1,766,002	-22,008	-83,760
242	Wallace	Weskan	111.6	256.8	82,152	1,090,775	1,165,334	1,112,434	-21,659	-52,901
108	Washington	Washington Co. Schools	396.5	703.2	447,230	3,329,267	3,413,328	3,268,468	-60,799	-144,859
223	Washington	Barnes	329.8	602.4	385,000	2,902,828	2,925,923	2,801,829	-100,999	-124,094
224	Washington	Clifton-Clyde	280.5	522.6	273,949	2,497,478	2,478,276	2,370,620	-126,858	-107,656
467	Wichita	Leoti	426.5	790.6	251,809	3,514,859	3,586,560	3,423,696	-91,163	-162,864
387	Wilson	Altoona-Midway	183.5	429.0	202,215	1,939,436	2,011,737	1,923,363	-16,073	-88,374
461	Wilson	Neodesha	718.2	1,184.2	538,017	5,318,476	5,532,973	5,289,027	-29,449	-243,945
484	Wilson	Fredonia	732.1	1,212.5	603,200	5,610,362	5,717,525	5,467,750	-142,612	-249,775
366	Woodson	Woodson	398.5	748.4	426,889	3,504,736	3,583,640	3,429,470	-75,266	-154,170
202	Wyandotte	Turner	3,785.7	5,490.5	2,790,194	25,723,895	25,949,123	24,818,080	-905,815	-1,131,043
203	Wyandotte	Piper	1,635.0	2,141.3	1,200,959	10,017,328	10,232,962	9,791,855	-225,473	-441,108
204	Wyandotte	Bonner Springs	2,366.5	3,027.3	1,870,792	14,059,438	14,639,943	14,016,320	-43,118	-623,624
500	Wyandotte	Kansas City	18,941.7	30,726.7	13,260,089	136,225,793	142,865,310	136,535,609	-309,816	-6,329,700
TOTALS			454,256.8	655,109.2	375,940,398	3,090,376,371	3,142,005,818	3,007,650,455	-82,725,916	-134,355,363

Exhibit J

APPROVED

KANSAS STATE BOARD OF EDUCATION MEETING MINUTES JULY 15, 2009

CALL TO ORDER
7/15/09 a.m. session
audio archive
(0:06:18)

Chairman Waugh called the meeting to order at 9:00 a.m. on Wednesday, July 15, 2009, in the Board Room of the Kansas Education Building, 120 SE 10th Avenue, Topeka, Kansas.

ROLL CALL

All members were present:

John Bacon	Kathy Martin
Carolyn L. Wims-Campbell	Jana Shaver
Sally Cauble	Sue Storm
Walt Chappell	Janet Waugh
David Dennis	Ken Willard

**MOTION TO
APPROVE AGENDA**

Mrs. Martin moved, with a second by Mr. Willard, that the State Board approve the agenda. The motion carried.

BOARD MATTERS - BOARD REPORTS

Board Chairman
(0:06:54)

Chairman Waugh handed out copies of the KACEE budget which had been requested by Mr. Bacon and copies of a brochure about the P-20 Council.

(0:09:55)

National Association of State Boards of Education (NASBE) Dues:

The Chairman asked for a motion to approve the 2010 membership dues for NASBE. Mr. Willard moved that the State Board approve payment of the invoice for \$29,021 sent by NASBE which would include \$5,000 for the Kansas Professional Development Fund. Mrs. Storm seconded the motion. Discussion followed. The motion carried unanimously.

(0:23:49)

Suggestions for State Board Budgets Cuts for FY 2010

Chairman Waugh discussed the state fiscal climate and suggested several ways the Board might cut costs. She opened up the issue for suggestions from Board members and discussion followed.

MOTION
(0:37:13)

Dr. Chappell moved, with a second by Mrs. Martin, that for FY 2010 there be a one-year moratorium on holding Board meetings outside Topeka in order to save on Board and staff travel expenses; and that no out-of-state travel be approved unless it is paid by an outside source. Included in the discussion that followed were comments by Mrs. Shaver, Chair of the Board Policy Committee, about a recommended change to Board travel guidelines that might impact the vote on out-of state travel.

**MOTION TO DIVIDE
THE QUESTION**
(0:43:28)

Ms. Storm moved to divide the question. Mr. Bacon seconded the motion which carried 9-1, with Mrs. Martin voting in opposition.

VOTE
(0:45:21)

The motion for a one-year moratorium on Board meetings outside Topeka carried on a voted of 10-0.

MOTION TO TABLE
(0:46:58)

A brief discussion of an out-of-state travel freeze followed. Dr. Chappell moved, with a second by Mrs. Shaver, that the motion relating to the suspension out-of-state travel for FY 2010 be tabled until after the Board Policy Committee report. After further discussion, the motion carried 8-0, with Mr. Bacon and Mr. Dennis voting "no".

Additional discussion followed about cost-saving measures the Board might undertake. Chairman Waugh asked members to consider the issue over the next month for possible discussion at the August meeting. Ms. Storm said it would be helpful if Board members be provided with the Board's budget.

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Report on Requests for Future Agenda Items

At the beginning of Chairman Waugh's report, she had handed out a follow-up report on all future agenda requests and their disposition since the beginning of the year. After the Board budget discussion, questions and discussion followed about development of the agenda. The Chair referred the process of Board member requests for future agenda items to the Policy Committee. Mrs. Cauble stated the need for the Board to be updated on P-20 Council activities on a regular basis. Mr. Willard concurred. Dr. Chappell asked for information about the 2010 Commission.

Robert Flynn, of Gates, Shields and Ferguson, filled in for Mr. Ferguson, Board Attorney, for the meeting. Mr. Flynn briefly reviewed the list of issues represented in Mr. Ferguson's billing for legal services for the month of June. In the discussion that followed, Mrs. Wims-Campbell asked to be kept up to date on the Douglas Wright case.

Mrs. Shaver moved, with a second by Mrs. Cauble, that the legal fees for June be paid as presented. Discussion followed and Dr. Chappell indicated he would not be able to vote for payment because the Board had not received the report for which it was being billed on its self-executing powers. The motion carried 9-1, with Dr. Chappell voting in opposition.

Dr. Chappell asked for the Board Attorney's monthly report prior to the meeting.

Ms. Storm reported that she had attended a meeting of the 2010 Commission where information from superintendents across the state was presented about how districts were dealing with budget cuts. She also reported on the meeting she, Chairman Waugh and the Commissioner had with the Governor.

Chair of the Policy Committee, Mrs. Shaver, reviewed the recommended change to Board Policy 1006, Boardmanship Expectations – A. 2. Mrs. Shaver moved, with a second by Mrs. Martin, that the Board approve the recommended amendment. The motion carried 9-0, with Mr. Willard temporarily out of the room.

Mrs. Shaver reviewed the Policy Committee's recommended change to Board Policy 3002, Staff Treatment, Commissioner Limitations, regarding unclassified appointments. Mrs. Shaver moved, with a second by Mrs. Wims-Campbell, that the recommended amendment be approved. Discussion followed. The motion carried 8-2, with Mr. Bacon and Dr. Chappell voting in opposition.

Mrs. Shaver reviewed proposed changes to Guidelines for Approval of Board Meeting Attendance: B. 2., 3., and 4., Preapproved Attendance; C 1. (b), Discretionary Attendance; D. Annual Allocation for Board Member Travel; and new section E., Definitions. Discussion followed.

Dr. Chappell moved that the Board table the discussion of changes to Board travel guidelines until the August meeting. Ms. Storm provided a second to the motion. Discussion followed. The motion failed on a vote of 4-6, with Board members Dennis, Shaver, Waugh, Cauble, Wims-Campbell and Martin voting in opposition.

Mrs. Shaver finished her review of the proposed changes to travel guidelines by explaining how member allocations have been developed and the changes in the process being recommended. A brief discussion followed.

The Board took a break from 11:55 a.m. until 12:03 noon.

Board Chairman

(continued)
(0:40:54)

Board Attorney

(1:11:41)

MOTION

(1:22:13)

Legislative Coordinator

(1:25:09)

Policy Committee

MOTION

(1:31:50)

MOTION

(1:33:15)

(1:39:01)

MOTION TO TABLE

(1:48:55)

BREAK

(1:59:00)

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MOTION
(2:07:00)

After returning from the break, discussion arose about the motion that had been laid on the table regarding out-of-state travel. Ms. Storm moved, with a second by Mrs. Wims-Campbell, that the motion relating to the suspension of out-of-state travel for FY 2010 remain on the table until the August meeting. The motion carried 6-0, with Board members Chappell, Willard, Bacon and Cauble temporarily absent.

**COMMUNICATIONS
COMMITTEE**
(2:10:24)

Mr. Dennis presented a draft communications plan for the Board to review. One recommendation being made by the Committee was to postpone focus groups in Board member districts until after a new commissioner is hired.

**Other Board
Member Reports**
(2:12:50)

Mr. Dennis, Mrs. Martin, Mrs. Wims-Campbell and Mrs. Cauble reported on recent meetings attended. Mrs. Wims-Campbell handed out a brief from the National Council of State Legislatures on teacher leaders. Mrs. Cauble handed out written reports on the NASBE Governmental Affairs meeting she had attended and the recent Education Commission of the States meeting. She asked the Department to look into the 21st Century Skills assessment used in Georgia that was highlighted in one of the sessions.

**Requests for
Future Agenda
Items**
(2:23:05)

There were not requests for future agenda items.

BUDGETS - KANSAS STATE SCHOOL FOR THE DEAF AND KANSAS STATE SCHOOL FOR THE BLIND
(2:24:27)

Deputy Commissioner Dennis reported that the Division of Budget's recommendations were not yet available for the two schools or for the Department of Education.

Superintendent Maile, Kansas State School for the Deaf (KSSD), and Superintendent Burkindine, Kansas State School for the Blind (KSSB), respectively, reviewed their revised budgets for FY 2010 and discussed cuts that they have had to make. They also reviewed reduced resource and enhancement budgets for FY 2011 and answered Board member questions.

MOTION
(2:53:20)

In response to the July 2009 budget cuts ordered by Governor Parkinson, Mrs. Martin moved that the State Board of Education approve an amendment to the salary schedule for the Kansas State School for the Blind, thereby reducing the number of teacher contract days by 2 for a total of 183 days. All other terms and conditions of the salary schedule will remain in effect as approved by the Kansas State Board of Education as approved at its June 2009 meeting. Ms. Storm provided a second for the motion which carried 9-0. Mr. Willard was temporarily out of the room.

STATE BOARD OF EDUCATION BUDGET RECOMMENDATIONS
(2:58:39)

Deputy Commissioner Dennis reviewed the results of a survey of districts on positions and program cuts that have been implemented because of economic conditions. He reported that FY 2009 reductions amounted to \$167.2 million. He also reviewed state general fund projections. To begin the budget discussion, the Deputy Commissioner reviewed budget options and their funding history for the Board. At the request of Dr. Chappell he also handed out and explained a summary of district cash balances, using July 1, 2008 as an example. Discussion followed. (Mrs. Cauble left the meeting at 12:20 p.m.)

MOTION
(3:58:38)

Fund Current Law

Mrs. Wims-Campbell moved, with a second by Mr. Willard, that the Board support and recommend to the legislature funding the current law for FY 2011. Brief discussion followed and the motion carried 8-1, with Dr. Chappell voting in opposition and Mrs. Cauble absent. The recommendation totaled \$281,780,223 million and included:

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General State Aid – BSAPP \$4,492 – \$173,990,000; Supplemental General State Aid – \$33,900,000; Special Education (92% of excess cost) – \$34,931,223; Capital Outlay – \$27,000,000; Parents As Teachers – \$460,000; Mentor Teacher Program – \$1,800,000; Professional Development – \$8,500,000; School Lunch – \$904,000; and National Board Certification – \$295,000.

Kansas Association for Conservation and Environmental Education (KACEE)

Dr. Chappell moved, with a second by Mr. Dennis, that the State Board include \$35,000 for KACEE in its budget recommendation. Discussion followed. The motion carried 7-2, with members Willard and Bacon voting in opposition.

MOTION
(4:02:12)

Kansas Historical Society

Mrs. Wims-Campbell moved, with a second by Ms. Storm, that the State Board include \$35,000 for the Kansas Historical Society in its budget recommendation. Discussion followed. The motion carried 6-3, with members Chappell, Willard and Bacon voting in opposition.

MOTION
(4:05:02)

Kansas Career Pipeline

After brief discussion, Mr. Willard moved, with a second by Ms. Storm, that the State Board include \$91,965 for the Kansas Career Pipeline in its budget recommendation. Additional discussion followed. The motion carried 9-0.

MOTION
(4:08:55)

Ag in the Classroom

Mr. Bacon moved, with a second by Mr. Willard, that the State Board include \$35,000 for the Ag in the Classroom in its budget recommendation. The motion carried 9-0.

MOTION
(4:12:00)

Communities in Schools

Mrs. Shaver moved, with a second by Mr. Dennis, that the State Board include \$35,000 for Communities in Schools in its budget recommendation. Discussion followed. The motion carried 8-1 with Mr. Bacon voting “no”.

MOTION
(4:12:58)

Leadership Initiatives

Discussion followed about several other funding options and the leadership initiatives recommended by the Kansas Education Leadership Commission. Mrs. Wims-Campbell moved, with a second by Mrs. Shaver, that the State Board include \$500,000, phased in over two years, for leadership initiatives in its budget recommendation. Discussion followed. The motion failed 5-4, members Martin, Chappell, Willard and Bacon voting in opposition.

MOTION
(4:19:34)

BOARD MEMBER TRAVEL REQUESTS

Mrs. Shaver requested that mileage for July 16th and 17th be removed from her request. Discussion occurred regarding funding Dr. Chappell’s travel request to the Word of Life Traditional School.

(4:25:35)

Mr. Bacon moved, with a second by Dr. Chappell, that the travel requests be approved as amended. Discussion followed. Mrs. Wims-Campbell asked that approval for participation in the Policy Committee meeting be removed from her requests. Mrs. Martin asked to add the NGA education pay initiative meeting on July 21st to her requests. Mr. Bacon and Dr. Chappell allowed the additional changes to the motion. The motion failed on a vote of 5-4, with Dennis, Waugh, Shaver and Storm voting in opposition.

MOTION
(4:29:44)

Mrs. Shaver moved, with a second by Mr. Dennis, that Board member travel requests as amended with the exception of the Word of Life Traditional School site visit. Discussion followed. The motion failed 5-4, with Willard, Chappell, Bacon and Martin voting “no”.

MOTION
(4:33:39)

APPROVED

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MOTION

(4:41:06)

Mr. Willard moved, with a second by Mrs. Martin, approve travel requests as amended. Discussion followed. The motion carried 8-1, with Mrs. Waugh voting "no".

ADJOURNMENT

There being no further business, Chairman Waugh declared the meeting adjourned at 1:25 p.m.

Janet Waugh, Chairman

Penny Plamann, Secretary

2010 Commission

REPORT

CONCLUSIONS AND RECOMMENDATIONS

- **The Legislature should refocus its revenue and funding priorities to make education Priority Number One.** Education is the single most important function provided by state government. It is at its essence how we prepare for the future. The Commission has heard repeatedly that education spending has a direct and positive impact on student performance, most recently in the 2006 Legislative Post Audit report entitled “Elementary and Secondary Education in Kansas: Estimating the Costs of K-12 Education Using Two Approaches.” That report stated, in part, “We found a strong association between the amounts districts spend and the outcomes they achieve....” The Commission also has received information regarding the state’s dire economic situation. However, we also know the Legislature has made tax policy decisions that have contributed to these dire circumstances. Tax cuts made by the Legislature from FY 2005 through FY 2010 have totaled \$180 million. By FY 2011, that total will rise to nearly \$209 million (See Attachment 1). In contrast to the philosophy that “low taxes contribute to economic growth and high taxes detract from it,” we believe instead the following:

- Kansas is not a “high tax” state, and the Kansas tax burden (taxes compared to personal income) has been stable for decades.
- Tax policy alone does not drive prosperity.
- Education attainment drives state income more than tax burden.
- Lower taxes will not help the economy in the long run if the State cannot support a strong public education system – and that takes a significant investment.
- In prosperous economic times, the Legislature has been eager to reduce revenues. Now, in these difficult times, the Legislature must face the fact that it needs to replace some of that revenue.

In summary, the Commission believes we cannot sacrifice a generation of Kansas students because the economy is weak. It is time for the Legislature to take steps to ensure that the revenue and funding policies of the Legislature allow every Kansas student to achieve his or her full potential.

- **The Legislature should consider generating revenue from at least three specific revenue sources.** These are (1) reversing previous tax cuts, (2) increasing the state school mill levy back to its former level, and (3) increasing the state sales tax. It should be noted the Commission is not suggesting that all of these be implemented in full; rather, the Commission recommends the Legislature consider implementing one or a combination of these potential revenue sources. The Commission believes the revenue generated should equal the amount

needed to fund the statutorily mandated base state aid per pupil (BSAPP) for the 2009-2010 school year of \$4,492. This amount would have totaled approximately \$314 million for the 2009-2010 school year, given the recent enrollment growth.

- **In addition to the knowledge that the education of children is the most important function of state government, there are practices we know make a difference in assuring that every child receives the maximum benefit of his or her education. These practices include the following:**
 - Early childhood education.
 - Before- and after- school tutoring and support programs.
 - At-risk funding and programs.
 - Staff development.
 - Leadership academies, especially for principals who must be the educational leaders of their schools.
 - Highly qualified teachers. Nothing impacts the quality of education like the quality of the teaching staff.

The Commission recommends these items remain, or become, funding priorities.

- **The Legislature should continue the three-year funding cycle.** The Commission recommends public education funding in Kansas be implemented on a minimum of a three-year basis so school districts have the flexibility to plan for the future.
- **The Legislature should change the formula for determining special education catastrophic aid.** The Commission recommends a change in the calculation of the special education catastrophic aid. The threshold for qualifying for catastrophic aid should be based upon twice the previous year's categorical aid per teacher less any special education state aid.
- **The Legislature should shift the *tiny-k* and Early Head Start programs' administration to the Kansas Department of Education.** The Commission has made these recommendations in previous years and is making the same recommendations again.

Proposed Legislation: The Commission requests the introduction of two bills (special education catastrophic aid and placement of *tiny-k* and Early Head Start programs).

BACKGROUND

The 2006 Legislature created the 2010 Commission, which is composed of eleven members, nine voting and two serving as *ex*

officio nonvoting members. The statutory duties of the Commission include:

- Monitoring the implementation and operation of the School District Finance and Quality Performance Act and other

provisions of law relating to school finance and the quality performance accreditation system;

- Evaluating the School District Finance and Quality Performance Act and determining if there is a fair and equitable relationship between the costs of the weighted components and assigned weightings;
- Determining if existing weightings should be adjusted;
- Determining if additional school district operations should be weighted;
- Reviewing the amount of base state aid per pupil and determining if the amount should be adjusted;
- Evaluating the reform and restructuring components of the Act and assessing the impact thereof;
- Evaluating the system of financial support, reform and restructuring of public education in Kansas and in other states to ensure that the Kansas system is efficient and effective;
- Conducting hearings and receiving and considering suggestions from teachers, parents, the Department of Education, the State Board of Education, other governmental officers and agencies, and the general public concerning suggested improvements in the educational system and the financing thereof;
- Making any recommendations it deems necessary to guide the Legislature to fulfill goals established by the Legislature in meeting its constitutional duties to: provide for intellectual, educational, vocational and scientific improvement in public schools and make suitable provision for the finance of the educational interest of the state;
- Examining the availability of revenues to ensure adequate funding of elementary and secondary education in the state;
- Examining voluntary activities, including extracurricular activities, which affect educational costs;
- Monitoring and evaluating associations and organizations that promote or regulate voluntary or extracurricular activities including, but not limited to, the Kansas State High School Activities Association; and
- Providing direction to the Legislative Division of Post Audit school finance audit team and receiving performance audits conducted by the team.

The statute authorizing the Commission will sunset on December 31, 2010.

The Commission is to submit an annual report to the Legislature on the work of the Commission.

COMMITTEE ACTIVITIES

The Commission met seven times during 2009. Among the issues discussed were:

- Current funding issues related to the economic downturn, including federal stimulus package funding, local property valuation reductions, changes in the number of students eligible for the federal free lunch program (which affects the amount of at-risk funding), and reduction in state revenues. The Commission also heard from a number of school district superintendents who described the effects of the funding cuts.
- Special education catastrophic aid and the recent dramatic increase in numbers of claims and total amount claimed.

- Early childhood education programming and related funding.
- Merit pay for teachers.
- Efforts to increase school district efficiency.

Additional detail on the Commission's activities is contained in the following section, "Conclusions and Recommendations."

CONCLUSIONS AND RECOMMENDATION

The Legislature should refocus its revenue and funding priorities to make education Priority Number One. Education is the single most important function provided by state government. It is at its essence how we prepare for the future. Whether a student is three or twelve or twenty years old, it is education that allows the student to succeed and to contribute to the state's economy and well-being. The Commission has heard repeatedly that education spending has a direct and positive impact on student performance, most recently in the 2006 Legislative Post Audit report entitled "Elementary and Secondary Education in Kansas: Estimating the Costs of K-12 Education Using Two Approaches." That report stated, in part:

"We found a strong association between the amounts districts spend and the outcomes they achieve. In the cost function results, a 1.0% increase in district performance outcomes was associated with a 0.83% increase in spending – almost a one-to-one relationship. This means that, all other things being equal, districts that spent more had better student performance. The results were statistically significant beyond the 0.01 level, which means we can be more than 99% confident there is a relationship between spending and outcomes." (Audit # 05PA19, Page 40.)

The Commission also has received information regarding the state's dire economic situation. This includes the following:

- For the state revenue situation in general:
 - Revenue estimates are still dropping in the current fiscal year. In comparison to the June 2009 Consensus Revenue estimate, the November 2009 estimate shows FY 2010 revenues decreased by another \$235.2 million. The revised estimate of \$5.301 billion represents a 5.1 percent decrease below final FY 2009 receipts.
 - The initial estimate for FY 2011 of \$5.301 billion is 2.3 percent below the newly revised FY 2010 figure. While the Consensus Revenue Estimating Group anticipates a modest improvement in tax receipts for FY 2011, it estimates a net change in over \$250 million for transfers out, in compliance with statutory requirements.

(Source: Kansas Legislative Research Department)

- Specifically with regard to K-12 education:
 - It is estimated that general state aid, using the current base state aid per pupil (BSAPP) of \$4,218, will require an increase of approximately \$100 million for the 2009-10 school year. The increase is due primarily to increases in school district enrollment, the number of students eligible for free lunches, and bilingual and virtual school enrollments and a decrease in assessed valuation. If an increase in appropriation is not approved, this will have the effect of reducing the BSAPP by approximately \$150 (\$4,218 - \$150 = \$4,068).

- Because approximately \$244 of the BSAPP increase in the recent past was a “trade” in which the enrollment weighting was decreased at the same time, the net result was no increased spending authority. This in effect means the \$4,068 BSAPP figure effectively would place education spending authority back to the 2000-01 level.

(Source: Kansas Department of Education)

However, we also know the Legislature has made tax policy decisions that have contributed to these dire circumstances. Tax cuts made by the Legislature from FY 2005 through FY 2010 have totaled \$180 million. By FY 2011, that total will rise to nearly \$209 million (See Attachment 1). In contrast to the philosophy that “low taxes contribute to economic growth and high taxes detract from it,” we believe instead the following:

- Kansas is not a “high tax” state, and the Kansas tax burden (taxes compared to personal income) has been stable for decades. Kansas is a highly educated state, but not a “high tax” state, ranking 23rd in the nation on state and local tax collections as a percent of personal income according to the most recent report from the National Federation of State Tax Administrators. (Source: Kansas Association of School Boards [KASB])
- Tax policy alone does not drive prosperity. Prosperous states do not have low average tax burdens, and low income states do not have high tax burdens. If low taxes spur income growth and prosperity, low tax states should rank high on income measures. However, that is not the case. State per capita income in 2007 ranged from a high of \$54,981 in Connecticut to a low of \$28,541 in Mississippi. The top 10 states in per capita income had an average ratio of total

tax collections to state personal income of 12.17 percent. The 10 states with the lowest incomes had a slightly lower tax burden of 11.34 percent. Likewise the top 10 income states had an average national ranking of 22.4 (where 1 is the highest tax burden) and the bottom 10 had an average ranking of 26.3. In other words, high income states were more likely to be high tax states, not the reverse. (Source: KASB)

- Education attainment drives state income more than tax burden. In a presentation to the Commission, the KASB combined several measures of educational attainment (percent of population 18-24 who are high school completers and percent of population over age 24 with a high school diploma, bachelor’s and advanced degrees), ranked the states based on this combined measure, and compared against a number of measures of wealth and tax burden. The analysis showed a stronger correlation to income than tax rates. The 10 highest income states had an average educational rank of 12. As state incomes decline, average education rankings also decline. The bottom 10 income states had by far the worst average educational ranking: 39.2.

This can be seen even more clearly in Kansas’ neighboring states and the other Plains states. Of the five regional states with a lower tax burden than Kansas, only Colorado has a higher per capita income and median household income, and only Iowa had a (slightly) lower poverty rate. Lower taxes on low income is not a benefit. For example, Kansans paid about one percent more of their personal income in state and local taxes than Oklahoma, but had a 7.7 percent higher per capita income, 8.5 percent higher household income, and 4.7 percent fewer people living in poverty. Kansas also had better wealth measures than two states with higher tax burdens: Nebraska and North Dakota. On the other hand, Colorado has a low tax rate but

a high ranking on income measures (but also a higher poverty rate). What the top income states in the region (Minnesota, Colorado and Kansas) have in common is not low taxes, but high education attainment. Likewise, the lowest wealth states have the lowest education levels. (See Attachment 2)

- Lower taxes will not help the economy in the long run if the State cannot support a strong public education system – and that takes a significant investment.
- In prosperous economic times the Legislature has been eager to reduce revenues. Now, in these difficult times, the Legislature must face the fact that it needs to replace some of that revenue.

In summary, the Commission believes we cannot sacrifice a generation of Kansas students because the economy is weak. It is time for the Legislature to take steps to ensure that the revenue and funding policies of the Legislature allow every Kansas student to achieve his or her full potential.

The Legislature should consider generating revenue from at least three specific revenue sources. These are (1) reversing previous tax cuts, (2) increasing the state school mill levy back to its former level, and (3) increasing the state sales tax. It should be noted the Commission is not suggesting that all of these be implemented in full; rather, the Commission recommends the Legislature consider implementing one or a combination of these potential revenue sources:

- **Reversing Previous Tax Cuts**—As mentioned previously, the Legislature has reduced the State's tax base and resulting revenues by making a number of tax cuts, and the Commission believes the policy decision on several of these cuts should be reviewed and reversed. If the tax cuts – which, as mentioned previously, have resulted in a

cumulative total of \$180 million in revenue lost from FY 2005 through FY 2010 – were reversed for FY 2011, the total recovered for that year would be almost \$30 million. Furthermore, if the Highway Fund were not repaid in FY 2011 from a previous “loan” to the State General Fund, approximately \$31 million would remain in the State General Fund to help finance education.

- **Increasing the Statewide School Mill Levy** – In 1992, the statewide school mill levy was 32 mills. It increased to 33 mills in 1993 and rose again to 35 mills in 1994, remaining at that level through 1996. The current rate is 20 mills. According to recent estimates, each 1.0 mill increase in the statewide school mill levy would generate approximately \$29 million in FY 2011.
- **Increasing the State Sales Tax** – According to a recent estimate, a 1-cent increase in the state sales tax rate would generate \$351 million in FY 2012 receipts.

The Commission believes the revenue generated should equal the amount needed to fund the statutorily mandated base state aid per pupil (BSAPP) for the 2009-2010 school year of \$4,492. This amount would have totaled approximately \$314 million for the 2009-2010 school year, given the recent enrollment growth.

In addition to the knowledge that the education of children is the most important function of state government, there are practices we know make a difference in assuring that every child receives the maximum benefit of his or her education. These practices include the following:

- Early childhood education.
- Before- and after- school tutoring and

support programs.

- At-risk funding and programs.
- Staff development.
- Leadership academies, especially for principals who must be the educational leaders of their schools.
- Highly qualified teachers. Nothing impacts the quality of education like the quality of the teaching staff.

The Commission recommends these items remain, or become, funding priorities.

The Legislature should continue the three-year funding cycle. The Commission recommends public education funding in Kansas be implemented on a minimum of a three-year basis so school districts have the flexibility to plan for the future.

The Legislature should change the formula for determining special education catastrophic aid. The Commission recommends a change in the calculation of the special education catastrophic aid. The threshold for qualifying for catastrophic aid should be based upon twice the previous year's categorical aid per teacher less any special education state aid.

The current statutory formula allows a school district to receive the aid if the cost for a special

education student exceeds \$25,000. This amount was placed in law in 1994 with no provision to adjust the threshold for inflation. Because special education costs have increased while the \$25,000 threshold amount remained the same, the number of special education students who qualify for catastrophic aid has increased.

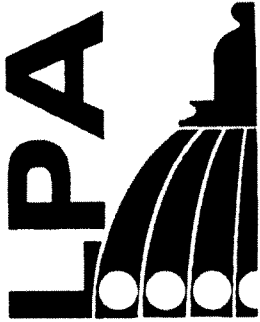
In addition, the current formula allows districts to count certain special education expenditures in the \$25,000 amount, even though districts receive state aid already for these costs. This results in a "double counting" of transportation and teacher costs, both of which qualify for significant amounts of state aid.

Finally, catastrophic aid has spiked dramatically because one or more districts have begun applying for catastrophic aid for every single student costing over \$25,000. More reportedly are planning to do so.

Since catastrophic aid "comes off the top" of special education state aid distributed to teachers, these catastrophic aid increases likely will result in a dramatic decrease in the amount of special education teacher aid, (categorical special education aid).

The Legislature should shift the tiny-k and Early Head Start programs' administration to the Kansas Department of Education. The Commission has made these recommendations in previous years and is making the same recommendations again.

Exhibit K



MEMORANDUM

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TO: Members, 2010 Commission
FROM: Scott Frank, Manager, School Audits
DATE: August 14, 2008
SUBJECT: Comparing the State's foundation-level funding to the LPA outcomes-based estimates

At the July 10 meeting of the 2010 Commission, Representative Storm requested that we provide the Commission with information comparing the amount of funding the State has put into K-12 education over the last several years to the amount we estimated was needed based on the outcomes-based approach of the January 2006 cost study, *Elementary and Secondary Education in Kansas: Estimating the Costs of K-12 Education Using Two Approaches*. The information you requested is included as part of this memo.

In the January 2006 cost study, we used statistical techniques to estimate the operating costs associated with meeting different student outcome targets, taking into account important demographic factors for each school district. We've used the results of this analysis to estimate the Statewide cost of meeting the State's student outcomes targets from 2006-07 to 2013-14. The school finance formula is currently spelled out through the 2009-10 school year. While it's likely the Legislature will make changes to the formula in the future, we don't know what those will be. Therefore, we've used the provisions for 2009-10 for the remaining years.

We've compared our estimate of the *operating costs required* to the *operating funding districts have available to them* through the school finance formula. Historically, it was the State Supreme Court's interpretation (and therefore our interpretation at the time of the cost study) that districts' general fund budgets were intended to cover the operating costs of meeting the State's outcomes targets. While the school finance formula allowed districts to raise additional funds through a local option budget—some of which is paid for by the State—these additional funds were intended to enhance local programs.

When the Legislature passed SB 549 during the 2006 session, it added a provision to State law making it clear that State equalization aid paid to school districts should be included in any calculation of State funding for educational and support services for school districts (K.S.A. 72-6434(f)). This interpretation later was accepted by the Court. Therefore, we've included both school district general fund budgets and State equalization aid in this comparison. (NOTE: Because the State's payment into KPERS was excluded from the original cost study analysis to determine adequate funding, we've also excluded it

from this comparison. Had it been included in the original analysis, our estimates of the amount of funding needed would have been higher.)

Finally, it's important to note that we've actually prepared two sets of comparisons. That's because of differing provisions in State law. K.S.A. 72-64c04 calls for the Legislature to increase general State aid in 2009-10 by an amount equal to the percentage increase in the Consumer Price Index (CPI-U) for the previous year. The Department of Education estimates this will require an \$80 increase in the BSAPP. Currently, the BSAPP is scheduled to increase by only \$59 (K.S.A. 72-6410(b)(1)). As a result, we prepared one comparison based on a \$59 increase for 2009-10 (Attachment A), and another comparison based on an \$80 increase (Attachment B).

Both attachments show that the total amount of general fund authority and State equalization aid available to districts essentially covered the estimated amount needed for 2006-07. For 2007-08, the total amount available was almost \$86 million less than the estimated amount needed to meet the State's outcome targets for that year. The amount available for 2008-09 is almost \$200 million less than the estimated amount needed.

The following is a list of the key assumptions we used in developing these comparisons:

- The outcomes-based estimates that aren't adjusted for inflation are based on the findings from our outcomes-based approach in our January 2006 cost study. These are estimates of the increasing cost of meeting State outcome standards, as those standards are raised over time.

There are a couple of important things to keep in mind about these estimates:

- *The outcomes-based approach in the cost study relied on student outcomes data from 1999-00 to 2003-04. Beginning in 2005-06, the State began using new assessments for reading and math that were created to meet the requirements of No Child Left Behind. Department of Education officials have told us the new assessments aren't comparable to the old assessments, which could affect the reliability of our cost estimates.*
- *The estimates shown in the two figures were calculated using 2005-06 enrollments. Overall, student enrollment in Kansas has remained about the same since then, but there has been a steady increase in the number of students who are eligible for free lunches. Because the number of free-lunch students is an important factor in our estimates, the overall outcomes-based estimates likely are understated.*
- We adjusted outcomes-based estimates for inflation based on the following assumptions:
 - *Inflation from 2006-07 to 2007-08 was 3.71%. This is the average monthly change in the Consumer Price Index (CPI-U) for fiscal year 2008, and is the same amount the Department has used in its estimates.*
 - *For future years, we estimated inflation at 3.28% per year. This is the average annual change in the CPI-U from 1913 to 2005.*
- Under the current formula, Statewide general fund authority was determined in the following ways:
 - *2006-07 and 2007-08 reflect the actual general fund authority, as determined by the Department.*
 - *2008-09 assumes an \$82.7 million increase in non-special education aid, as indicated in the conference committee report for 2006 SB 549, and a total of \$427.6 million in special education aid (based on the consensus revenue estimating group's most recent estimate).*
 - *2009-10 assumes a \$25.5 million increase in special education aid, and either a \$34.6 million increase in non-special education aid (if the BSAPP is increased by \$59) or a \$47.0 million increase in non-special education aid (if the BSAPP is increased by \$80). The increases in non-special education aid are based on the number of weighted FTE for 2007-08 in categories affected by BSAPP.*

- 2010-11 through 2013-14 assume no changes to the funding formula, but a \$25.5 million increase each year in special education aid (because of increases to special education excess costs).
- Under the current formula, the total amount of State equalization aid for local option budgets was determined in the following ways:
 - 2006-07 is based on the actual amount of equalization aid given to districts, as reflected on the Department's State aid reports.
 - 2007-08 is estimated based on the budget data districts submitted to the Department for 2007-08.
 - 2008-09 assumes a \$15.0 million increase, as indicated in the conference committee report for 2006 SB 549.
 - 2009-10 assumes a \$16.6 million (if the BSAPP is increased by \$80), as estimated by the Department. If the BSAPP is increased by \$59, we estimate a \$15.9 million increase, based on the historical relationship between total general fund authority and State equalization aid (equalization aid typically represents about 10% of total general fund authority).
 - We estimated the increases for 2010-11 through 2013-14 based on the historical relationship between total general fund authority and State equalization aid.

ATTACHMENT B (\$80 Version)

**Comparison of Foundation-Level Funding
Current Law vs. Estimated Cost of Meeting Future Performance Standards
2006-07 to 2013-14 School Years
(all dollar amounts are in millions)**

	2006-07 actual	2007-08 (actual)	2008-09 (estimated)	2009-10 (estimated)	2010-11 (estimated)	2011-12 (estimated)	2012-13 (estimated)	2013-14 (estimated)
FOUNDATION LEVEL								
(Outcomes-Based Estimate)								
Not Adjusted for Inflation	\$3,151.3	\$3,349.4	\$3,477.0	\$3,604.5	\$3,732.7	\$3,860.2	\$3,983.4	\$4,108.5
Inflation Index (compounded)	1,000.0	1,037.1	1,071.1	1,108.2	1,142.5	1,180.0	1,218.7	1,258.6
Outcomes-Based Foundation Level (adjusted for inflation)	\$3,151.3	\$3,473.7	\$3,724.2	\$3,987.4	\$4,264.6	\$4,554.9	\$4,854.4	\$5,171.0
FOUNDATION LEVEL								
(Current Funding Formula)								
General Fund Authority	\$2,883.6	\$3,079.9	\$3,201.2	\$3,273.7	\$3,298.2	\$3,324.7	\$3,350.2	\$3,375.7
State Equalization Aid for LOB (a)	\$266.9	\$268.2	\$323.2	\$339.9	\$343.1	\$345.8	\$348.4	\$351.1
Current Formula Foundation Level	\$3,150.5	\$3,388.1	\$3,524.4	\$3,613.6	\$3,642.3	\$3,670.5	\$3,698.6	\$3,726.8
Difference in Foundation Level (Current Formula vs Outcomes-Based Estimate)	(\$0.8)	(\$85.6)	(\$199.8)	(\$373.8)	(\$622.3)	(\$884.4)	(\$1,155.8)	(\$1,444.2)

ACCREDTION STANDARDS	2007-08 (actual)	2008-09 (estimated)	2009-10 (estimated)	2010-11 (estimated)	2011-12 (estimated)	2012-13 (estimated)	2013-14 (estimated)
Math							
K-8	67%	73%	78%	82%	87%	91%	96%
High School	56%	65%	70%	76%	82%	86%	94%
Reading							
K-8	70%	76%	80%	84%	88%	92%	96%
High School	65%	72%	77%	81%	86%	91%	95%
Graduation Rate	75%	75%	75%	75%	75%	75%	75%

(a) State equalization aid for 2007-08 was estimated using school district budget data.

Source: LPA cost study results, KSDE State aid reports, school district budget data, KSDE and KLRD funding estimates for 2008-09 and 2009-10, and State accreditation standards. See pages 2-3 of this memo for a list of the assumptions used for this analysis.

Exhibit L

FUNDING CUTS FY2009 AND FY2010

DATE OF CUT:	CUT 1		CUT 2		CUT 3		CUT 4		CUT 5	
	2/12/2009	3/31/2009	5/7/2009	7/2/2009	11/23/2009	2/12/2009	3/31/2009	5/7/2009	7/2/2009	11/23/2009
USD No.	SB 23 REVISION BILL FY09		HB 2354 MEGA BILL FY10		HB 2373 OMNIBUS BILL FY10		FIRST GOVERNOR ALLOTMENT FY10		SECOND GOVERNOR ALLOTMENT FY10	
2008-2009 audited enrollment data	2008-09 Total	2008-09 Adjusted	S33 BASE REDUCTION TO S34.367	1% SPECIAL ED REDUCTION	S87 BASE REDUCTION TO S84.380	CAPITAL OUTLAY EQUALIZATION AID REDUCTION	562 BASE REDUCTION TO S43.118	562 BASE REDUCTION TO S43.118	S206 BASE REDUCTION TO S43.012	TOTAL DECREASE IN FUNDING
FTE Enroll excl'dr at risk 9/20/2008	Column 2c	Column 15b	Column 2	Column 3	Column 4	Column 5	Column 4	Column 5	Column 8	
2008-09 Total	Column 2c	Column 15b	Column 2	Column 3	Column 4	Column 5	Column 4	Column 5	Column 8	
101 Erie	541.8	1,191.2	5,241,280	9,753	34,125	88,875	0	63,550	196,236	436,299
102 Cimarron-Ensign	643.5	1,191.9	5,244,360	5,818	35,788	94,832	38,769	66,309	227,218	510,459
103 Cheylin	1,305	368.8	1,622,720	1,445	10,842	28,230	0	20,187	67,383	140,320
105 Rawlins County	317.5	632.3	2,782,120	3,408	18,184	48,596	11,746	34,503	115,669	253,869
106 Western Plains	160.2	405.7	1,785,080	2,114	12,402	32,034	0	23,021	79,186	163,084
107 Rock Hills	260.0	580.2	3,042,231	3,195	506,454	12,402	0	32,209	0	545,053
108 Washington Co. Schools	400.5	825.0	4,023,016	6,303	416,207	3,195	0	43,425	144,859	617,097
109 Republic County	480.0	979.0	4,736,931	6,790	457,074	6,303	0	52,030	172,134	706,010
110 Thunder Ridge	235.0	583.4	3,126,615	3,755	0	0	17,808	0	56,783	0
200 Greeley County	210.5	488.3	2,148,520	1,699	14,786	39,286	0	37,937	93,256	193,648
202 Turner	3,772.2	6,151.9	27,068,360	35,211	178,728	471,300	501,172	335,848	1,131,043	2,866,667
203 Piper	1,581.5	2,132.2	9,378,128	10,309	60,798	160,062	0	114,080	441,108	857,604
204 Bonner Springs	2,264.6	3,497.2	15,387,000	17,181	100,312	264,356	255,217	188,412	623,624	1,565,913
205 Bluestem	582.9	1,178.2	5,184,080	6,769	34,698	90,150	42,726	64,505	205,670	485,765
206 Remington-Whitewater	511.8	1,026.0	4,514,400	5,793	28,923	76,833	0	56,122	183,690	386,217
207 Ft. Leavenworth	1,678.3	2,343.0	10,309,200	12,919	67,109	129,119	7,488	127,801	446,175	917,739
208 Wakarusa	443.0	852.2	3,747,056	4,339	24,318	64,138	0	45,651	149,906	316,909
209 Moscon	204.7	481.1	2,116,840	1,539	14,627	39,337	0	27,881	94,121	193,878
210 Hugoton	926.2	1,633.8	7,188,720	6,564	49,357	129,719	0	92,523	332,917	666,877
211 Norton	684.0	1,229.6	5,410,240	8,496	34,482	91,122	44,434	64,895	221,986	508,647
212 Northern Valley	205.0	488.6	2,149,840	2,619	14,491	37,397	13,912	26,809	90,413	202,579
213 West Solomon	37.7	124.1	546,040	722	3,706	9,506	0	6,826	20,559	45,681
214 Ulysses	1,564.0	2,419.2	10,644,480	10,603	72,362	190,871	0	135,978	478,950	971,680
215 Lakin	631.0	1,199.8	5,279,120	4,176	36,772	96,392	0	135,978	478,950	971,680
216 Deerfield	310.0	642.5	2,827,000	2,285	19,545	51,939	0	36,933	117,626	250,268
217 Rolla	200.0	446.3	1,463,720	1,558	13,626	35,907	0	25,606	88,601	180,509
218 Elkhart	668.8	1,151.0	5,064,400	4,040	35,238	92,226	0	65,856	238,280	474,782
219 Minnesota	271.0	527.3	2,320,120	2,903	15,378	41,142	8,512	29,202	99,374	214,954
220 Ashland	215.7	471.1	2,072,840	2,474	14,066	36,862	0	26,406	90,352	186,636
221 Bannes	356.6	712.0	3,132,800	2,474	20,452	53,336	10,543	38,124	124,094	275,649
224 Clifton-Clyde	160.0	616.4	2,712,160	3,928	17,711	46,765	10,964	33,313	107,656	242,049
225 Fowler	457.4	869.0	1,768,360	2,002	12,061	32,351	0	22,766	74,510	157,902
226 Meade	457.4	869.0	1,768,360	2,002	12,061	32,351	0	22,766	74,510	157,902
227 Jetmore	251.5	540.4	3,823,600	3,004	16,142	67,897	0	48,329	165,851	342,455
228 Hanston	72.5	191.8	843,920	964	5,896	14,816	988	30,213	100,899	212,505
229 Blue Valley	19,939.4	28,052.4	123,430,560	203,147	776,257	2,046,347	0	1,458,345	5,180,406	10,642,951
230 Spring Hill	2,219.7	3,118.1	13,719,527	16,146	97,396	236,348	0	170,475	691,439	1,325,356
231 Gardner-Edgerton	4,323.4	6,389.9	28,115,399	41,575	177,156	466,272	509,600	332,438	1,133,021	2,878,550
232 DeSoto	6,058.5	8,651.6	38,066,220	54,389	252,290	665,086	332,992	473,866	1,577,301	3,562,595
233 Olathe	25,160.1	37,097.0	163,218,052	300,222	1,019,318	2,681,782	56,375	1,912,204	6,610,416	13,899,322
234 Ft. Scott	1,933.5	2,911.3	12,809,497	12,938	87,417	230,710	164,300	164,300	551,792	1,226,321

FY 2009 Legal Max

DATE OF CUT:	CUT 1		CUT 2		CUT 3		CUT 4		CUT 5	
	2/12/2009	3/31/2009	5/7/2009	7/27/2009	11/23/2009	SB 23 REVISION BILL FY09	HB 254 MEGA BILL FY10	OMNIBUS BILL FY10	FIRST GOVERNOR ALLOTMENT FY10	SECOND GOVERNOR ALLOTMENT FY10
USD No.	2008-09 FTE Enroll	2008-09 Total Weighted FTE	2008-09 Adjusted Legal General Fund	2008-09 Audited enrollment data	2008-09 Audited enrollment data	2008-09 Audited enrollment data	2008-09 Audited enrollment data	2008-09 Audited enrollment data	2008-09 Audited enrollment data	2008-09 Audited enrollment data
	Column 2c	Column 15b	Column 18b	Column 2c	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8
235 Untontown	426.4	913.2	4,018,080	27,497	3,879	25,869	3,879	0	51,379	171,248
237 Smith Center	446.0	915.9	4,029,960	23,816	5,792	25,869	5,792	28,488	48,527	158,187
238 West Smith Co										
239 North Ottawa Co	602.9	1,094.3	4,814,480	31,492	5,721	31,612	5,721	17,483	59,185	204,970
240 Twin Valley	599.5	1,135.5	4,996,200	31,003	5,890	32,861	5,890	0	62,031	212,283
241 Wallace	193.5	448.4	1,972,960	13,622	2,195	13,774	2,195	0	25,594	83,760
242 Weskan	98.0	272.3	1,198,120	8,286	1,086	8,371	1,086	4,266	15,500	52,901
243 Lebo-Waverly	547.0	993.2	4,370,080	29,489	5,380	29,424	5,380	0	55,366	182,310
244 Burlington	814.4	1,557.5	6,853,000	41,712	13,279	41,678	13,279	0	78,244	260,322
245 LeRoy-Gridley	259.5	551.7	2,427,480	15,936	2,969	15,992	2,969	4,992	29,971	99,539
246 Northeast	521.5	1,109.5	4,881,800	32,970	5,407	32,894	5,407	0	61,448	212,098
247 Cherokee	700.5	1,349.2	5,936,480	39,584	7,281	39,638	7,281	0	74,400	247,591
248 Girard	989.5	1,712.8	7,536,320	50,078	9,264	50,004	9,264	64,869	94,265	324,326
249 Frontenac	822.0	1,350.8	5,943,520	39,749	6,489	39,537	6,489	0	74,685	261,826
250 Pittsburg	2,618.6	4,212.5	18,253,000	121,968	23,239	121,805	23,239	172,780	229,251	803,853
251 North Lyon Co	513.0	1,015.3	4,467,120	30,258	4,925	30,028	4,925	36,718	186,039	603,039
252 Southern Lyon Co	507.8	1,021.4	4,494,160	30,258	4,925	30,028	4,925	36,718	186,039	603,039
253 Emporia	4,249.6	7,376.7	32,457,480	202,097	34,729	202,223	34,729	305,104	413,565	1,371,816
254 Barber Co	495.0	983.8	4,328,720	28,073	6,373	28,226	6,373	0	32,731	167,952
255 South Barber Co	219.5	496.9	2,186,360	14,490	2,636	14,415	2,636	0	27,224	92,906
256 Marmaton Valley	312.5	707.7	3,113,880	20,077	4,954	19,898	4,954	0	37,640	131,160
257 Iola	1,379.0	2,431.3	10,697,720	67,145	18,872	67,232	18,872	102,102	126,108	413,360
258 Humboldt	489.5	962.1	4,333,240	27,179	6,486	26,969	6,486	29,905	51,045	180,415
259 Wichita	44,646.7	75,529.3	332,328,920	2,198,655	430,327	2,198,967	430,327	4,686,715	4,131,271	14,267,272
260 Derby	6,191.2	8,823.6	38,823,840	254,070	54,382	253,910	54,382	666,046	400,175	1,630,593
261 Haysville	4,582.3	7,185.6	31,616,640	205,115	44,054	203,851	44,054	564,536	382,918	1,337,908
262 Valley Center	2,505.3	3,574.6	15,728,240	100,393	23,776	100,527	23,776	182,508	188,685	647,767
263 Mulvane	1,804.5	2,435.0	10,714,000	71,099	13,826	71,139	13,826	19,501	133,523	459,133
264 Clearwater	1,277.2	1,936.8	8,521,920	55,381	11,714	55,405	11,714	147,011	104,582	351,786
265 Goodland	4,780.8	6,612.1	29,093,240	190,170	39,386	190,272	39,386	496,428	354,795	1,224,258
266 Maize	6,319.9	8,715.6	38,348,640	248,229	54,551	248,130	54,551	654,030	466,116	1,648,783
267 Renwick	1,927.8	2,656.1	11,686,840	17,476	3,834	17,476	3,834	198,517	141,162	473,120
268 Cheney	770.8	1,283.3	5,646,520	37,821	6,446	37,834	6,446	104,685	70,544	240,526
269 Palco	161.5	399.7	1,738,680	11,596	2,444	11,332	2,444	30,668	21,700	603,004
270 Plainville	381.9	730.0	3,212,000	20,754	5,067	20,732	5,067	46,740	38,998	130,007
271 Strepton	294.1	614.9	2,705,560	17,648	4,094	17,460	4,094	54,748	32,879	106,049
272 Wiconda	349.9	748.6	3,293,840	22,011	3,485	21,824	3,485	57,820	41,149	136,228
273 Beloit	706.4	1,243.4	5,470,960	35,633	8,320	35,723	8,320	21,167	66,321	208,675
274 Oakley	411.7	812.9	3,576,760	23,110	5,617	22,814	5,617	61,717	43,239	146,857
275 Triplains	86.5	238.1	1,047,640	6,923	740	7,055	740	0	13,045	46,857
279 Jewell	90.5	280.2	1,232,880	8,369	1,172	8,212	1,172	18,193	13,045	41,900
281 Graham County	365.6	737.7	3,245,880	20,962	5,135	20,818	5,135	22,232	15,729	56,886
282 West Elk	351.7	801.6	3,527,040	22,552	6,903	22,291	6,903	18,551	39,358	131,016
283 Elk Valley	180.5	474.5	2,087,800	13,523	3,214	13,687	3,214	18,551	42,030	139,730
284 Chase County	417.5	856.4	3,768,160	25,172	4,406	25,130	4,406	65,554	25,191	89,754
285 Cedar Vale	139.5	332.2	1,461,680	10,045	1,470	9,885	1,470	36,643	46,853	151,266
				10,045	1,470	9,885	1,470	36,643	46,853	151,266
									18,873	65,384
										327,787
										133,770

DATE OF CUT:	2008-2009 audited enrollment data		2008-09 Total		2008-09 Adjusted		CUT 1		CUT 2		CUT 3		CUT 4		CUT 5	
	USD No.	FTE Enroll	FTE Enroll	Weighted	Legal General Fund	2008-09	2/12/2009	3/31/2009	5/7/2009	7/2/2009	11/23/2009	2008-09	2008-09	2008-09	2008-09	2008-09
285 Chautauqua	358.5	778.4	3,424,960	4,481	21,962	4,481	22,032	57,648	24,084	41,668	140,307	316,163				
287 West Franklin	699.0	1,462.7	6,435,880	10,834	41,383	10,834	41,383	108,833	0	77,612	254,575	545,357				
288 Central Heights	538.0	1,088.1	4,787,640	5,229	32,297	5,229	32,390	85,102	0	60,704	200,685	421,636				
289 Wellsville	836.0	1,406.3	6,187,720	8,602	40,649	8,602	40,506	107,370	65,343	76,093	606,231	606,231				
290 Ottawa	2,993.9	3,708.5	16,317,400	21,826	109,253	21,826	108,685	286,679	148,388	204,271	666,225	1,567,153				
291 Grinnell	80.5	237.2	1,043,680	1,189	7,164	1,189	7,307	18,829	0	13,504	38,666	87,848				
292 Westfield	111.5	340.6	1,498,640	2,150	9,732	2,150	9,731	25,753	0	18,333	54,672	122,521				
293 Quinter	258.0	575.8	2,533,520	4,046	16,359	4,046	16,076	42,964	32,170	30,504	100,713	246,778				
294 Oberlin	366.2	735.3	3,235,320	3,731	21,698	3,731	17,260	57,161	0	40,852	279,725	279,725				
297 St. Francis	297.5	566.5	2,492,600	2,036	17,134	2,036	17,260	45,068	0	32,147	106,193	221,874				
298 Lincoln	330.5	678.9	2,987,160	3,793	19,602	3,793	19,460	51,856	10,570	36,803	126,752	272,629				
299 Sylvan Grove	142.6	345.4	1,519,711	1,537	10,289	1,537	10,173	27,055	0	19,263	64,231	134,285				
300 Commanche County	307.0	645.8	2,841,520	3,819	18,629	3,819	18,712	49,076	0	35,024	117,853	246,932				
303 Neass City	274.5	523.8	2,304,720	2,794	15,576	2,794	15,583	41,069	0	29,239	102,856	209,911				
305 Salina	6,929.3	10,668.6	47,029,840	79,763	301,029	79,763	300,455	792,109	566,723	564,491	1,916,377	4,600,710				
306 Southeast of Saline	679.6	1,227.8	5,402,320	6,071	35,990	6,071	35,856	95,016	0	67,617	226,621	473,242				
307 Ell-Saline	451.0	852.6	3,751,440	25,064	25,064	25,064	24,924	4,000	30,744	47,083	161,298	363,317				
308 Hutchinson	4,514.4	6,992.7	30,765,109	38,509	203,343	38,509	203,386	38,509	289,294	380,308	1,330,678	3,016,721				
309 Nickerson	1,132.4	2,046.3	9,003,720	12,497	58,615	12,497	58,724	12,497	154,504	110,168	369,729	810,555				
310 Fairfield	297.2	720.7	3,171,080	4,860	20,450	4,860	20,507	48,660	0	39,258	125,990	271,402				
311 Pretty Prairie	269.4	556.3	2,447,720	2,717	16,480	2,717	16,327	43,469	12,648	30,895	100,528	225,781				
312 Haven	988.0	1,716.2	7,551,280	11,055	49,183	11,055	49,183	129,917	21,422	92,535	312,275	676,695				
313 Butler	2,115.5	3,289.8	14,475,120	25,241	90,621	25,241	90,787	237,765	187,476	169,762	565,058	1,391,971				
314 Brewster	91.5	248.6	1,093,840	1,331	7,323	1,331	7,326	19,314	0	13,764	45,114	95,503				
315 Colby	926.4	1,627.1	7,159,240	10,153	45,834	10,153	45,704	121,012	0	86,137	291,099	610,092				
316 Golden Plains	185.9	485.1	2,134,440	3,062	13,438	3,062	13,644	35,244	11,044	25,259	90,352	195,105				
320 Wamego	1,292.0	2,017.3	8,876,120	14,649	56,354	14,649	56,513	148,339	5,410	105,840	353,043	754,797				
321 Kaw Valley	1,112.0	1,906.2	8,387,280	15,017	52,757	15,017	52,897	139,019	0	98,599	339,756	713,062				
322 Onaga	317.5	665.4	2,927,760	2,960	19,863	2,960	19,876	52,400	20,308	37,330	119,377	275,074				
323 Westmoreland	813.7	1,460.2	6,424,880	9,251	41,494	9,251	41,389	109,559	0	77,990	265,637	554,571				
324 Eastern Heights	655.0	1,192.2	5,245,680	8,095	33,756	8,095	33,743	88,669	42,625	63,246	213,498	491,727				
325 Phillipsburg	166.0	414.6	1,824,240	12,075	12,075	12,075	11,859	31,989	0	22,655	80,381	163,709				
327 Ellsworth	639.6	1,171.3	5,153,720	5,243	32,739	5,243	34,716	91,668	34,698	65,298	217,598	487,203				
328 Lorraine	447.0	850.8	3,743,520	3,980	25,215	3,980	25,004	66,676	0	47,368	173,720	345,943				
329 Alma	463.1	938.0	4,127,200	5,619	26,945	5,619	26,727	71,193	15,336	50,592	165,933	367,964				
330 Wabunsee East	475.0	1,001.2	4,405,280	7,592	28,047	7,592	27,936	74,220	29,630	52,781	184,926	412,724				
331 Kingman	1,033.3	1,798.1	7,911,640	13,115	50,504	13,115	50,504	131,115	0	94,680	315,674	670,211				
332 Cunningham	173.5	431.7	1,899,480	2,868	12,418	2,868	12,489	32,691	0	23,343	77,250	163,927				
333 Concordia	1,054.6	1,882.1	8,281,240	13,111	53,400	13,111	53,400	140,412	96,814	100,136	333,844	804,113				
334 Southern Cloud	231.5	541.1	2,380,840	3,262	15,550	3,262	15,222	40,914	5,674	29,004	103,062	215,930				
335 North Jackson	360.0	752.7	3,311,880	3,181	22,579	3,181	22,645	59,483	26,485	42,433	140,595	320,582				
336 Holton	1,052.3	1,753.7	7,716,280	10,431	50,681	10,431	50,601	132,807	68,749	94,761	316,416	734,877				
337 Mayetta	912.8	1,686.6	7,421,040	10,015	48,606	10,015	48,399	128,253	30,216	91,270	304,303	671,077				
338 Valley Falls	404.3	789.9	3,475,560	27,839	27,839	27,839	27,839	27,839	4,291	42,904	144,468	301,833				
339 Jefferson County	482.0	931.2	4,097,280	5,884	27,027	5,884	26,864	70,888	7,528	50,505	167,869	362,449				

FY 2009 Legal Max

DATE OF CUT:	USD No	2008-2009 audited enrollment data	2008-09		2008-09 Adjusted Legal General Fund	CUT 1		CUT 2		CUT 3		CUT 4		CUT 5	
			FTE Enroll	Total Weighted FTE		2/12/2009	3/31/2009	5/7/2009	7/2/2009	11/23/2009					
		Column 2c	Column 15b	Column 18b	Column 2e	Column 3	Column 4	Column 5	Column 5	Column 5	Column 5	Column 5	Column 5	Column 5	Column 5
	387 Altoona-Midway	174.5	495.1	2,178,440	14,306	3,519	14,503	3,519	37,649	0	26,945	88,374	188,815		
	388 Ellis	367.6	678.2	2,984,080	19,595	4,229	19,595	4,229	51,357	0	36,661	133,550	269,220		
	389 Eureka	584.5	1,173.0	5,161,200	34,561	5,658	34,561	5,658	90,972	39,833	64,802	219,349	495,285		
	390 Hamilton	98.5	280.2	1,232,880	8,230	1,662	8,017	1,662	21,923	0	15,469	50,285	107,248		
	392 Osborne	335.3	693.4	3,050,960	19,962	5,407	19,787	5,407	52,601	18,932	37,411	127,473	287,000		
	393 Solomon	389.6	757.6	3,333,440	22,212	3,655	22,265	3,655	58,723	0	41,844	136,846	289,200		
	394 Rose Hill	1,660.4	2,384.3	10,490,920	69,092	13,532	69,199	13,532	182,129	111,778	129,543	440,016	1,028,821		
	395 LaCrosse	299.5	612.5	2,695,000	17,503	3,683	17,302	3,683	46,214	4,220	32,817	111,714	237,316		
	396 Douglas	771.5	1,358.1	5,975,640	39,254	7,582	39,447	7,582	103,125	35,344	73,693	244,728	540,755		
	397 Centre	227.2	556.7	2,449,480	16,088	3,337	16,301	3,337	53,702	4,415	30,126	101,723	217,574		
	398 Peabody-Burns	333.0	712.8	3,136,320	20,368	5,262	20,122	5,262	27,086	0	19,443	59,864	131,203		
	399 Paradise	120.6	353.0	1,553,023	10,346	1,959	10,546	1,959	27,086	0	19,443	59,864	131,203		
	400 Smoky Valley	1,005.4	1,679.3	7,371,424	48,441	10,191	48,409	10,191	127,619	60,252	90,948	299,895	695,946		
	401 Chase	136.5	350.5	1,542,200	10,478	1,983	10,565	1,983	27,535	0	19,685	68,042	140,271		
	402 Augusta	2,126.1	2,975.1	13,090,440	85,866	16,571	86,086	16,571	226,214	217,650	161,107	550,247	1,360,284		
	403 Ohio-Bison	171.3	443.5	1,951,400	12,735	2,946	12,944	2,946	33,400	0	23,944	79,804	168,719		
	404 Reorton	822.5	1,473.6	6,483,840	43,507	7,378	43,742	7,378	114,682	0	81,852	277,709	576,248		
	405 Lyons	720.6	1,562.7	6,875,880	45,227	10,228	45,365	10,228	119,107	17,542	84,977	287,617	620,291		
	406 Waithena	397.5	737.0	3,342,800	21,975	4,131	22,021	4,131	56,951	0	40,802	139,977	289,988		
	407 Russell	923.2	1,599.1	7,036,040	46,768	9,274	46,342	9,274	122,834	19,263	87,408	304,118	645,271		
	408 Manon	597.8	1,134.8	4,993,120	31,937	7,998	32,147	7,998	84,025	0	60,022	199,058	423,185		
	409 Atchison	1,562.5	2,533.1	11,145,600	70,670	19,292	70,671	19,292	185,997	113,203	132,612	475,448	1,087,185		
	410 Durham-Hills	587.3	1,150.2	5,060,880	32,056	8,828	31,906	8,828	84,698	78,532	60,245	198,419	503,512		
	411 Goessel	245.3	530.6	2,596,880	15,078	3,683	15,017	3,683	39,835	16,888	28,340	97,706	220,230		
	412 Hoxie	292.9	590.2	2,334,640	16,698	3,310	16,625	3,310	44,011	0	31,329	105,781	219,064		
	413 Chanute	1,760.0	3,204.7	14,100,880	89,701	23,157	89,748	23,157	236,520	125,161	168,572	585,988	1,342,004		
	415 Hiawatha	841.8	1,587.5	6,985,000	45,088	12,351	45,056	12,351	118,960	59,828	84,661	279,254	657,549		
	416 Lonsburg	1,644.7	2,311.3	10,169,611	66,964	11,933	66,833	11,933	176,779	28,944	125,866	429,160	918,412		
	417 Morris County	757.4	1,401.6	6,167,040	41,303	8,364	41,207	8,364	108,637	30,748	77,419	252,226	568,268		
	418 McPherson	2,247.3	3,248.9	14,295,160	89,981	22,422	89,794	22,422	237,446	93,612	169,074	564,605	1,289,356		
	419 Canton-Galva	366.8	747.9	3,390,760	22,428	4,520	22,604	4,520	57,368	44,237	40,802	136,104	296,064		
	420 Osage City	644.1	1,224.9	5,389,560	34,228	7,299	34,358	7,299	90,214	44,337	64,362	212,283	497,140		
	421 Lyndon	432.0	842.0	3,704,800	23,800	5,521	23,992	5,521	62,624	29,839	44,752	146,339	342,288		
	422 Greensburg	210.5	564.0	2,481,600	16,124	3,032	17,198	3,032	62,943	0	31,936	95,275	211,211		
	423 Moundridge	226.6	328.6	3,589,960	23,862	4,223	23,709	4,223	62,943	0	44,770	146,425	310,155		
	424 Mullinville	431.5	815.9	3,589,960	10,557	2,350	10,486	2,350	26,918	0	19,325	79,495	151,481		
	425 Highland	253.5	548.0	2,411,200	16,074	3,251	15,939	3,251	37,827	3,738	29,872	100,569	214,571		
	428 Great Bend	2,957.8	4,650.1	20,460,440	137,699	21,982	137,827	21,982	363,221	0	238,875	898,448	1,840,034		
	429 Troy	635.5	1,341.9	5,904,360	38,042	3,950	38,208	3,950	51,293	0	36,586	122,735	257,586		
	430 Brown County	594.0	1,090.8	4,799,520	31,809	6,246	31,693	6,246	83,567	0	71,498	240,526	508,490		
	431 Herington	257.5	510.5	2,246,200	14,787	2,898	14,632	2,898	39,248	0	27,838	92,885	195,186		
	432 Victoria	156.9	442.5	1,947,000	12,659	3,034	12,460	3,034	33,284	0	23,634	75,633	154,810		
	434 Santa Fe	1,115.2	1,955.5	8,604,200	54,153	14,928	53,862	14,928	142,290	39,025	101,345	345,812	756,343		
	435 Abilene	1,495.5	2,249.0	9,895,600	63,845	13,336	63,926	13,336	167,950	107,078	119,803	401,638	950,912		

FY 2009 Legal Max

DATE OF CUT:	USD No.	2008-2009 audited enrollment data	2008-09 Total FTE Enroll	2008-09 Total FTE ex-yr at risk 9/20/2008	2008-09 Adjusted Legal General Fund	CUT 1		CUT 2		CUT 3		CUT 4		CUT 5		TOTAL DECREASE IN FUNDING
						Column 1c	Column 1b	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	
		436 Caney	793.0	1,381.3	6,077,720	41,638	6,073	41,638	6,073	109,742	0	78,213	0	270,993	554,536	
		437 Auburn Washburn	5,332.4	7,699.1	33,876,040	212,680	61,157	212,680	61,157	561,284	0	399,881	0	1,385,824	2,894,727	
		438 Skyline	358.0	719.6	3,166,240	20,690	4,344	20,690	4,344	54,898	0	38,756	0	127,432	271,238	
		439 Sedgwick	532.0	922.8	4,060,320	27,113	4,730	26,935	4,730	71,429	31,522	50,821	0	177,160	394,440	
		440 Halstead	779.6	1,371.1	6,032,840	40,376	7,286	40,488	7,286	106,104	50,366	75,739	0	257,253	584,898	
		441 Sabetha	935.5	1,572.7	6,919,810	45,540	8,941	45,672	8,941	120,000	138,526	85,597	0	285,104	738,321	
		442 Nemaha Valley	433.0	846.8	3,725,920	24,710	4,391	24,543	4,391	65,337	0	46,419	0	150,401	320,192	
		443 Dodge City	5,476.2	10,049.4	44,217,360	299,020	53,948	295,661	53,948	778,819	351,853	555,253	0	1,994,801	4,383,303	
		444 Little River	295.8	614.9	2,705,560	17,705	3,963	17,574	3,963	46,722	0	33,220	0	115,751	238,898	
		445 Coffeyville	1,786.2	2,921.5	12,854,600	85,107	17,793	85,006	17,793	233,334	133,789	159,309	0	545,406	1,257,537	
		446 Independence	1,818.0	2,782.8	12,244,320	81,536	15,212	81,159	15,212	214,305	93,073	152,656	0	515,227	1,168,380	
		447 Cherryvale	866.2	1,525.1	6,710,440	45,817	6,773	45,670	6,773	120,722	0	85,969	0	298,061	609,785	
		448 Inman	438.3	799.4	3,517,360	23,252	4,214	23,357	4,214	61,579	9,338	149,535	0	319,373	508,124	
		449 Eaton	671.1	1,231.5	5,418,600	35,773	7,973	35,234	7,973	92,746	32,076	65,894	0	231,050	508,124	
		450 Shawnee Heights	3,362.4	4,945.1	21,738,440	140,806	33,003	140,806	33,003	371,414	321,126	264,163	0	885,079	2,189,382	
		451 B & B	192.5	432.8	1,904,320	13,135	1,531	13,135	1,531	34,829	0	24,781	0	169,372	364,059	
		452 Stanton County	414.2	879.3	3,868,920	26,839	3,160	26,929	3,160	70,703	0	50,443	0	182,825	364,059	
		453 Leavenworth	3,762.5	6,096.5	26,824,600	171,895	41,879	171,895	41,879	453,893	386,278	323,962	0	1,108,857	2,700,725	
		454 Burlington	329.3	644.2	2,834,480	18,465	4,027	18,465	4,027	48,303	0	34,497	0	116,967	244,651	
		456 Marais Des Cygnes	267.0	624.9	2,749,560	18,137	3,346	17,901	3,346	47,775	17,761	33,933	0	113,341	255,540	
		457 Garden City	6,659.5	11,157.2	49,091,680	330,802	59,603	330,802	59,603	872,042	476,182	616,193	0	2,172,064	4,917,192	
		458 Basehor-Linwood	2,139.1	2,852.2	12,549,680	83,718	16,020	83,718	16,020	220,722	181,082	154,957	0	549,011	1,305,218	
		459 Bucklin	229.9	500.1	2,200,440	15,005	2,713	14,969	2,713	39,619	0	28,216	0	96,635	199,870	
		460 Hesston	820.0	1,312.8	5,776,320	38,481	7,268	38,334	7,268	101,670	53,522	72,335	0	243,760	562,638	
		461 Neodesha	704.4	1,303.4	5,734,960	38,709	6,828	38,868	6,828	101,460	28,785	72,503	0	243,945	537,926	
		462 Central	336.5	686.2	3,019,280	20,355	3,243	20,342	3,243	53,578	27,823	38,192	0	128,338	295,014	
		463 Udall	389.7	738.6	3,249,840	21,697	3,947	21,697	3,947	56,795	0	40,554	0	134,333	282,763	
		464 Tonganoxie	1,775.4	2,579.6	11,330,240	75,874	13,898	75,933	13,898	200,079	108,058	140,951	0	477,590	1,106,281	
		465 Winfield	2,411.7	3,622.2	15,937,680	104,353	23,787	103,206	23,787	271,794	235,526	193,750	0	646,572	1,602,775	
		466 Scott County	843.4	1,482.7	6,523,880	45,217	5,795	45,312	5,795	118,008	0	84,382	0	285,619	590,128	
		467 Leoti	415.1	849.5	3,737,800	25,941	3,134	26,105	3,134	68,227	11,647	48,738	0	162,864	349,790	
		468 Healy	73.5	234.3	1,030,920	6,661	1,353	6,657	1,353	18,315	0	12,902	0	45,711	93,152	
		469 Lansing	2,402.8	3,352.5	14,751,000	98,832	17,831	98,675	17,831	260,785	158,789	183,669	0	648,591	1,485,003	
		470 Arkansas City	2,665.8	4,441.3	19,541,720	129,027	25,841	128,420	25,841	338,968	0	241,484	0	803,091	1,692,672	
		471 Dexter	173.0	414.9	1,825,560	12,170	1,965	12,100	1,965	32,720	0	23,157	0	72,718	156,795	
		473 Chapman	960.5	1,817.8	7,998,320	53,483	8,123	53,483	8,123	141,409	47,992	100,694	0	341,919	755,160	
		474 Haviland	139.0	345.7	1,521,080	10,260	1,655	10,260	1,655	26,760	0	19,127	0	61,223	130,887	
		475 Junction City	6,687.6	11,063.8	48,680,720	302,656	66,343	302,656	66,343	797,912	453,189	599,019	0	1,990,722	4,578,784	
		476 Copeland	110.5	346.1	1,522,840	10,336	1,033	10,336	1,033	28,212	0	20,020	0	62,336	133,895	
		477 Jurgals	225.0	540.5	2,378,200	16,513	2,754	16,442	2,754	43,630	9,772	30,578	0	98,489	220,932	
		479 Crest	217.5	535.0	2,354,000	15,322	3,727	15,527	3,727	40,213	0	28,824	0	96,326	203,666	
		480 Liberal	4,174.7	6,844.2	30,114,480	213,708	22,576	213,708	22,576	550,836	217,544	395,014	0	1,410,976	3,046,889	
		481 Rural Vista	402.5	837.5	3,685,000	24,472	4,131	24,472	4,131	65,096	18,197	46,277	0	153,079	339,800	
		482 Dighton	249.5	514.0	2,261,600	15,418	2,542	15,341	2,542	40,735	0	28,973	0	95,254	200,805	
		483 Kismet-Plains	696.5	1,587.4	6,984,560	47,676	6,286	47,676	6,286	126,456	0	89,968	0	314,541	639,070	
		484 Fredonia	736.6	1,347.0	5,926,800	39,776	7,283	39,776	7,283	104,140	48,684	74,233	0	249,775	570,738	

FY 2009 Legal Max

DATE OF CUT:	CUT 1		CUT 2		CUT 3		CUT 4		CUT 5	
	2/12/2009	3/31/2009	5/7/2009	7/2/2009	11/23/2009					
USD No.	2008-09	2008-09	2008-09	2008-09	2008-09	2008-09	2008-09	2008-09	2008-09	2008-09
FTE Enroll	309.9	629.5	3,111	3,111	3,111	3,111	3,111	3,111	3,111	3,111
FTE Enroll at risk	493.4	976.0	2,978	2,978	2,978	2,978	2,978	2,978	2,978	2,978
Weighted FTE	289.7	585.2	2,793	2,793	2,793	2,793	2,793	2,793	2,793	2,793
2008-2009 audited enrollment data	2,718.2	4,299.1	18,784	18,784	18,784	18,784	18,784	18,784	18,784	18,784
2008-2009 audited enrollment data	1,977.9	3,174.5	13,967,800	13,967,800	13,967,800	13,967,800	13,967,800	13,967,800	13,967,800	13,967,800
2008-2009 audited enrollment data	1,396.3	2,064.1	9,082,040	9,082,040	9,082,040	9,082,040	9,082,040	9,082,040	9,082,040	9,082,040
2008-2009 audited enrollment data	294.8	614.0	17,790	17,790	17,790	17,790	17,790	17,790	17,790	17,790
2008-2009 audited enrollment data	1,137.6	2,003.0	8,813,200	8,813,200	8,813,200	8,813,200	8,813,200	8,813,200	8,813,200	8,813,200
2008-2009 audited enrollment data	460.0	944.2	4,154,480	4,154,480	4,154,480	4,154,480	4,154,480	4,154,480	4,154,480	4,154,480
2008-2009 audited enrollment data	854.5	1,570.7	6,911,080	6,911,080	6,911,080	6,911,080	6,911,080	6,911,080	6,911,080	6,911,080
2008-2009 audited enrollment data	147.1	347.7	1,529,880	1,529,880	1,529,880	1,529,880	1,529,880	1,529,880	1,529,880	1,529,880
2008-2009 audited enrollment data	10,376.9	15,603.7	68,656,280	68,656,280	68,656,280	68,656,280	68,656,280	68,656,280	68,656,280	68,656,280
2008-2009 audited enrollment data	355.5	782.2	3,441,680	3,441,680	3,441,680	3,441,680	3,441,680	3,441,680	3,441,680	3,441,680
2008-2009 audited enrollment data	715.5	1,353.3	5,954,520	5,954,520	5,954,520	5,954,520	5,954,520	5,954,520	5,954,520	5,954,520
2008-2009 audited enrollment data	18,153.1	32,387.2	142,503,680	142,503,680	142,503,680	142,503,680	142,503,680	142,503,680	142,503,680	142,503,680
2008-2009 audited enrollment data	12,820.9	21,600.2	95,040,880	95,040,880	95,040,880	95,040,880	95,040,880	95,040,880	95,040,880	95,040,880
2008-2009 audited enrollment data	98.6	276.4	1,216,160	1,216,160	1,216,160	1,216,160	1,216,160	1,216,160	1,216,160	1,216,160
2008-2009 audited enrollment data	1,331.4	2,281.4	10,038,160	10,038,160	10,038,160	10,038,160	10,038,160	10,038,160	10,038,160	10,038,160
2008-2009 audited enrollment data	467.6	905.2	3,982,880	3,982,880	3,982,880	3,982,880	3,982,880	3,982,880	3,982,880	3,982,880
2008-2009 audited enrollment data	500.4	1,021.4	4,494,160	4,494,160	4,494,160	4,494,160	4,494,160	4,494,160	4,494,160	4,494,160
2008-2009 audited enrollment data	1,572.1	2,459.2	10,820,480	10,820,480	10,820,480	10,820,480	10,820,480	10,820,480	10,820,480	10,820,480
2008-2009 audited enrollment data	335.5	727.1	3,199,240	3,199,240	3,199,240	3,199,240	3,199,240	3,199,240	3,199,240	3,199,240
2008-2009 audited enrollment data	912.5	1,619.8	7,121,120	7,121,120	7,121,120	7,121,120	7,121,120	7,121,120	7,121,120	7,121,120
2008-2009 audited enrollment data	224.5	514.4	2,263,360	2,263,360	2,263,360	2,263,360	2,263,360	2,263,360	2,263,360	2,263,360
2008-2009 audited enrollment data	138.5	331.6	1,459,040	1,459,040	1,459,040	1,459,040	1,459,040	1,459,040	1,459,040	1,459,040
2008-2009 audited enrollment data	26,531.0	38,991.9	171,564,360	171,564,360	171,564,360	171,564,360	171,564,360	171,564,360	171,564,360	171,564,360
TOTALS	443,330.4	729,862.3	3,213,190,004	3,213,190,004	3,213,190,004	3,213,190,004	3,213,190,004	3,213,190,004	3,213,190,004	3,213,190,004

Note: KSDE SF9113 Column 5 shows the Difference between a) the 2008-09 General fund budget excluding special education state aid (BSAPP at \$4,400) and b) the 2009-2010 General fund budget as approved by Kansas Legislature (BSAPP at \$4,280), which is the total of the FY 10 Base Reductions as of 5/7/09 (\$33 Base Reduction + \$87 Base Reduction). The \$87 Base Reduction was then calculated by subtracting the \$33 Base Reduction from the total as follows.

Exhibit M

Report Card 2008-2009

STATE OF KANSAS

ADEQUATE YEARLY PROGRESS

Adequate Yearly Progress (AYP) is a method for determining if schools, districts and the state have made adequate progress in improving student achievement. AYP is based on participation and performance on state assessments, as well as attendance rates for elementary and middle schools, and, for high schools, graduation rates. For the 2008-2009 school year, the state did not make AYP. More information on the state's performance on the AYP measures is provided below.

Student Group	Reading		Math		Additional Academic Indicators	
	% Prof. & Above Goal:	% Tested	% Prof. & Above Goal:	% Tested	Grad Rt. High Sch. Goal: 75% or Improve:	Attend Rt. Goal: 90%
All Students	85.8%	99.7%	83.5%	99.8%	89.5%	94.9%
Free & Reduced Lunch	76.5%	99.6%	74.3%	99.7%	N/A	N/A
Students with Disabilities	69.4%	99.4%	67.2%	99.4%	N/A	N/A
English Language Learners	65.5%	99.7%	69.9%	99.8%	N/A	N/A
African-Americans	68.2%	99.4%	63.8%	99.5%	N/A	N/A
Hispanics	71.9%	99.6%	72.4%	99.7%	N/A	N/A
Whites	90.4%	99.8%	87.7%	99.8%	N/A	N/A
Asian / Pacific Islanders	86.8%	99.7%	89.5%	99.8%	N/A	N/A
American Indians	80.7%	99.5%	76.8%	99.7%	N/A	N/A
Multi-ethnic & Undeclared	83.5%	99.6%	80.5%	99.7%	N/A	N/A

DEMOGRAPHICS

Race/Ethnicity	State
African Americans	7.9
Hispanics	13.1
Whites	70.4
Other	8.6

Economically Disadvantaged Students

Economically Disadvantaged Students	State
Economically Disadvantaged	42.8
Non-Economic. Disadvantaged	57.2

Migrant Students

Migrant Students	State
Migrant Students	0.6
Non-Migrant Students	99.4

TOTAL ENROLLMENT

State: 468,195

DEMOGRAPHICS

English language Learners	State
ELL Students	8.4
Non-ELL Students	91.6

Gender	State
Male	51.5
Female	48.5

Attendance	State
2008	94.7
2009	94.9

Students with Disabilities	State
Students with Disabilities	13.5
Students without Disabilities	86.5

Graduation Rate	State
2007	89.2
2008	89.5

TEACHER QUALITY

Qualification	% Fully Licensed	% with Emergency Licenses	% Not Licensed	% Core Classes Not Taught by Highly Qual.
Elementary High-poverty schools	94 %	4 %	0 %	4 %
Elementary Low-poverty schools	97 %	2 %	0 %	2 %
Elementary All schools	96 %	3 %	0 %	3 %
Secondary High-poverty schools	90 %	7 %	0 %	11 %
Secondary Low-poverty schools	96 %	3 %	0 %	5 %
Secondary All schools	93 %	4 %	0 %	7 %
All schools	95 %	4 %	0 %	6 %

% Core Content Classes Taught by Highly Qual. Teachers

	State
Elementary	98.46%
English Language Arts	94.34%
ESL/Bilingual	81.96%
Fine Arts	94.96%
Foreign Language	90.18%
History and Government	96.33%
Mathematics	93.43%
Science	90.77%

For more information about Teacher Quality, go to http://online.ksde.org/rcard/state_tchrs.aspx?org_no=D%

Exhibit N

Report Card 2007-2008

STATE OF KANSAS

ADEQUATE YEARLY PROGRESS

Adequate Yearly Progress (AYP) is a method for determining if schools, districts and the state have made adequate progress in improving student achievement. AYP is based on participation and performance on state assessments, as well as attendance rates for elementary and middle schools, and, for high schools, graduation rates. For the 2007-2008 school year, the state did not make AYP. More information on the state's performance on the AYP measures is provided below.

Student Group	Reading		Math		Additional Academic Indicators	
	% Prof. & Above Goal: 72%	% Tested Goal: 95%	% Prof. & Above Goal: 64.6%	% Tested Goal: 95%	Grad Rt. High Sch. Goal: 75% or Improve.	Attend Rt. Goal: 90%
All Students	84.3%	99.8%	82.0%	99.8%	89.2%	94.7%
Free & Reduced Lunch	74.0%	99.7%	72.0%	99.7%	N/A	N/A
Students with Disabilities	66.6%	99.5%	64.9%	99.5%	N/A	N/A
English Language Learners	63.5%	99.6%	68.3%	99.7%	N/A	N/A
African-Americans	66.1%	99.6%	61.3%	99.6%	N/A	N/A
Hispanics	69.0%	99.6%	70.1%	99.7%	N/A	N/A
Whites	89.0%	99.8%	86.3%	99.8%	N/A	N/A
Asian / Pacific Islanders	86.0%	99.7%	88.3%	99.8%	N/A	N/A
American Indians	79.5%	99.9%	74.5%	99.8%	N/A	N/A
Multi-ethnic & Undeclared	82.6%	99.8%	79.7%	99.8%	N/A	N/A

DEMOGRAPHICS

Race/Ethnicity	State
African Americans	7.9
Hispanics	11.9
Whites	73.2
Other	7.1

Economically Disadvantaged Students

Economically Disadvantaged Students	State
Economically Disadvantaged	38.7
Non-Economic. Disadvantaged	61.3

Migrant Students

Migrant Students	State
Migrant Students	0.8
Non-Migrant Students	99.2

TOTAL ENROLLMENT

State: 466,741

DEMOGRAPHICS

English language Learners	State
ELL Students	8.2
Non-ELL Students	91.8

Gender	State
Male	51.6
Female	48.4

Attendance	State
2007	95.0
2008	94.7

Students with Disabilities	State
Students with Disabilities	13.2
Students without Disabilities	86.8

Graduation Rate	State
2006	89.7
2007	89.2

TEACHER QUALITY

Qualification	% Fully Licensed	% with Emergency Licenses	% Not Licensed	% Core Classes Not Taught by Highly Qual.
Elementary High-poverty schools	94 %	4 %	0 %	7 %
Elementary Low-poverty schools	97 %	2 %	0 %	3 %
Elementary All schools	96 %	3 %	0 %	4 %
Secondary High-poverty schools	88 %	8 %	1 %	15 %
Secondary Low-poverty schools	96 %	3 %	0 %	6 %
Secondary All schools	93 %	5 %	1 %	10 %
All schools	94 %	4 %	0 %	8 %

% Core Content Classes Taught by Highly Qual. Teachers

	State
Special Education	82.43%
English Language Arts	93.29%
Science	89.15%
Foreign Language	89.13%
Fine Arts	95.60%
Elementary	98.16%
History and Government	94.72%
Mathematics	91.79%
ESL/Bilingual	80.30%

For more information about Teacher Quality, go to [http://online.ksde.org/rcard/state_tchrs.aspx?org_no=D%](http://online.ksde.org/rcard/state_tchrs.aspx?org_no=D%20)