

KANSAS LIVESTOCK ASSOCIATION

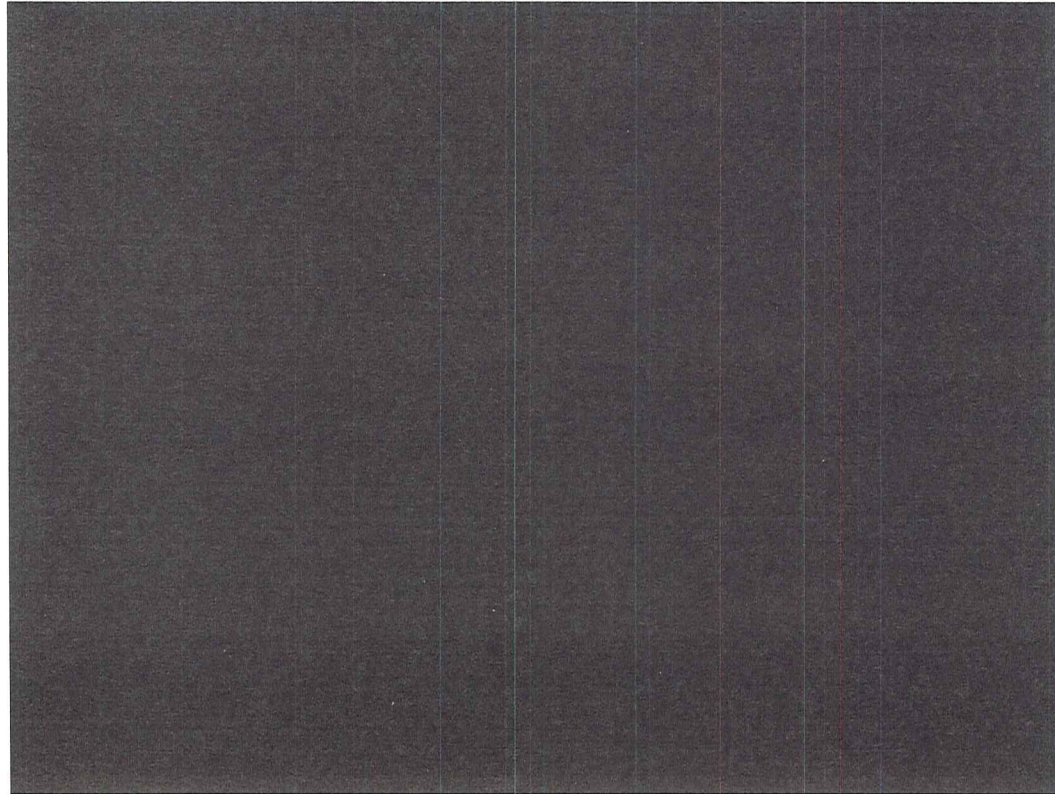
August 31, 2011

Dale M. Dennis, Deputy
Commissioner of Education



PLAINTIFFS'
EX. 123

KSDE140397



FY 2011 Actual State General Fund Receipts

(Amounts in Thousands)

Property Tax:	
Motor Carriers	\$ 23,167
Income Taxes:	
Individual	\$ 2,709,717
Corporation	224,865
Financial Institutions	21,651
TOTAL Income Taxes	\$ 2,956,234
Estate Tax	\$ 228



FY 2011 Actual State General Fund Receipts

(Amounts in Thousands)

Excise Taxes:	
Retail Sales	\$ 1,965,388
Compensation Use	287,730
Cigarette	95,923
Tobacco Products	6,573
Cereal Malt Beverage	1,905
Liquor Gallonage	18,276
Liquor Enforcement	56,120
Liquor Drink	9,003
Corporation Franchise	30,283



FY 2011 Actual State General Fund Receipts

(Amounts in Thousands)

Excise Taxes: (continued)	
Severance	98,666
Gas	41,228
Oil	57,437
TOTAL Excise Taxes	\$ 2,569,868
Other Taxes:	
Insurance Premiums	\$ 141,707
Miscellaneous	1,717
TOTAL Other Taxes	\$ 143,424
TOTAL TAXES	\$ 5,692,919



State General Fund Tax Receipts

FY 2008	\$ 5,907,443
FY 2009	\$ 5,408,314
FY 2010	\$ 4,985,870
FY 2011	\$ 5,692,919



FY 2011 Expenditures

General Government	SGF	AF
Abstracters Board of Examiners		23,419
Board of Accountancy		313,024
State Bank Commissioner		9,168,491
Board of Barbering		142,923
Behavioral Sciences Regulatory Board		644,240
Board of Healing Arts		4,044,314
Board of Cosmetology		811,546
Department of Credit Unions		949,440
Kansas Dental Board		374,145
Board of Mortuary Arts		272,940
Kansas Board of Examiners (Hearing)		30,021



FY 2011 Expenditures

General Government	SGF	AF
Board of Nursing		1,952,425
Optometry Board		120,120
Board of Pharmacy		1,382,922
Real Estate Commission		1,080,842
Real Estate Appraisal Board		313,003
Securities Commissioner		2,880,483
Board of Technical Professions		609,122
Board of Veterinary Examiners		265,522
Governmental Ethics Commission	420,616	683,792
Legislative Coordinating Council	735,126	735,126
Legislature	16,538,251	16,671,823



FY 2011 Expenditures

General Government	SGF	AF
Legislative Research Department	3,831,507	3,831,507
Revisor of Statutes	3,329,034	3,329,034
Division of Post Audit	2,448,314	2,448,314
Office of the Governor	6,796,266	17,308,305
Lieutenant Governor	192,353	192,353
Attorney General	2,717,204	19,893,050
Secretary of State		8,102,198
State Treasurer		20,270,069
Insurance Department		25,476,321
Health Care Stabilization Fund Board		35,132,158
Judicial Council		1,294,757



FY 2011 Expenditures

General Government	SGF	AF
Board of Indigents' Defense Services	21,865,935	23,434,322
Judicial Branch	101,251,259	124,966,730
KPERS	3,213,748	49,813,075
Kansas Human Rights Commission	1,440,212	1,766,393
Kansas Corporation Commission		27,997,186
Citizens' Utility Ratepayer board		889,666
Department of Administration	85,389,260	97,585,348
Court of Tax Appeals	1,308,004	1,995,968
Department of Revenue	16,196,926	116,029,979
Kansas Lottery		79,008,265
Kansas Racing and Gaming Commission		6,411,381



FY 2011 Expenditures

General Government	SGF	AF
Department of Commerce		141,276,470
Kansas Inc.		533,845
Kansas Technology Enterprise Corp.		8,226,601
Office of Administrative Hearings		0
Home Inspectors Registration Board		16,800



FY 2011 Expenditures

Human Services	SGF	AF
Department of Labor	441,578	1,156,045,044
Commission on Veterans Affairs	8,330,406	20,575,306
Dept. of Health and Environment-Health	23,221,545	178,113,700
Department of Aging	161,699,701	572,555,291
Health Policy Authority	414,672,305	1,475,324,653
Social and Rehabilitation Services	576,975,477	1,644,202,388
Rainbow Mental Health Facility	4,548,471	8,638,394
Kansas Neurological Institute	10,707,006	29,069,370
Parsons State Hospital	10,236,775	25,435,823
Osawatomie State Hospital	14,701,695	28,921,397
Larned State Hospital	43,155,120	57,538,948
Kansas Guardianship Program	1,158,265	1,158,265



FY 2011 Expenditures

Education	SGF	AF
Board of Regents	172,960,478	236,240,209
Kansas State University	104,922,032	512,722,374
KSU – Extension Systems and Ag Research	49,101,825	122,430,616
KSU – Veterinary Medical Center	10,415,617	39,203,504
University of Kansas	137,782,012	668,863,648
KU Medical Center	110,581,911	301,365,462
Fort Hays State University	34,122,340	109,946,945
Emporia State University	31,535,322	91,613,934
Pittsburg State University	34,613,223	97,793,438
Wichita State University	68,002,127	255,240,805



FY 2011 Expenditures

Education	SGF	AF
Department of Education	2,967,979,623	3,827,938,855
State Library	4,363,021	6,448,396
Kansas Arts Commission	781,290	1,620,764
School for the Blind	5,530,223	6,677,206
School for the Deaf	8,833,103	10,503,819
State Historical Society	5,370,179	8,848,474



FY 2011 Expenditures

Public Safety	SGF	AF
Department of Corrections	102,608,917	129,925,029
Topeka Correctional Facility	13,121,989	13,935,007
Hutchinson Correctional Facility	8,537,375	30,286,442
Lansing Correctional Facility	38,468,744	39,054,956
Ellsworth Correctional Facility	12,996,404	13,109,970
Winfield Correctional Facility	2,777,088	13,148,552
Norton Correctional Facility	5,396,338	15,768,118
El Dorado Correctional Facility	23,913,274	23,993,135
Juvenile Justice Authority	48,201,023	67,746,822
Kansas Juvenile Correctional Complex	16,942,661	18,198,228
Larned Juvenile Correctional Facility	8,803,177	9,110,824



FY 2011 Expenditures

Public Safety	SGF	AF
Larned Correctional Mental Health Facility	9,985,213	10,038,961
Adjutant General	18,500,945	241,420,046
State Fire Marshal		4,524,643
Kansas Parole Board	509,237	509,237
Highway Patrol	31,891,689	83,223,340
Kansas Bureau of Investigation	15,506,680	29,254,459
Emergency Medical Services Board		2,255,543
Sentencing Commission	7,379,269	8,573,819
Kansas Commission on Peace Officers' Standards and Training (KCPOST)		549,246
TOTAL		



FY 2011 Expenditures

Agriculture and Natural Resources	SGF	AF
Department of Health and Environment Environment	7,550,243	73,184,539
Department of Agriculture	9,306,496	30,523,543
Animal Health Department	779,478	2,569,994
Kansas State Fair Board	1,549,854	6,999,046
State Conservation Commission	739,156	12,334,992
Kansas Water Office	1,879,209	10,111,115
Department of Wildlife, Parks, and Tourism	5,151,993	75,267,202
Highways and Other Transportation		
Kansas Department of Transportation		1,418,131,758

EFFECT OF TAX REDUCTIONS AND INCREASES ENACTED SINCE 1995



Taxes as Percent of Personal Income

	State	Local	Both
FY 2004	6.52%	4.59%	11.11%
FY 2005	6.76%	4.73%	11.48%
FY 2006	7.18%	4.92%	12.10%
FY 2007	7.12%	4.87%	11.98%
FY 2008	6.87%	4.78%	11.65%
FY 2009	5.92%	4.57%	10.49%
FY 2010	5.75%	4.66%	10.41%

State and Local Tax Revenue

(In Thousands)

		Percent		Percent	State and	Percent
FY	State	Change	Local	Change	Local	Change
2002	4,905,300	(3.63)	3,493,328	8.59	8,398,626	1.11
2003	5,141,714	4.82	3,632,124	3.97	8,773,839	4.47
2004	5,470,064	6.39	3,852,334	6.06	9,322,398	6.25
2005	5,888,881	7.66	4,119,260	6.93	10,008,141	7.36
2006	6,521,366	10.74	4,470,137	8.52	10,991,503	9.83
2007	7,014,817	7.57	4,796,364	7.30	11,811,181	7.46
2008	7,205,627	2.72	5,010,417	4.46	12,216,044	3.43
2009	6,640,963	(7.84)	5,131,395	2.41	11,772,358	(3.63)
2010	6,360,275	(4.23)	5,160,745	0.57	11,521,020	(2.13)



Income Tax

Individuals				Corporations	
Single Return		Joint Return			
Taxable Income	Rate	Taxable Income	Rate	Taxable Income	Rate
First \$15,000	3.50%	First \$30,000	3.50%	First \$50,000	4.00%
\$15,001-\$30,000	6.25%	\$30,001-\$60,000	6.25%	\$50,001 and above	7.00%
\$30,001 and above	6.45%	\$60,001 and above	6.45%		

Base State Aid Per Pupil

School Year	BSAPP
1992-93	3,600
1993-94	3,600
1994-95	3,600
1995-96	3,626
1996-97	3,648
1997-98	3,670
1998-99	3,720
1999-00	3,770
2000-01	3,820

Base State Aid Per Pupil

School Year	BSAPP
2001-02	3,870
2002-03	3,863
2003-04	3,863
2004-05	3,863
2005-06	4,257*
2006-07	4,316
2007-08	4,374
2008-09	4,400
2009-10	4,012



Base State Aid Per Pupil

School Year	BSAPP
2010-11	3,937
2011-12	*3,780

*Governor's Recommendation



Base State Aid Per Pupil

* Approximately \$244 of the increase was a result of raising the BSAPP and lowering the enrollment weighting which resulted in no increased spending authority.

$$\text{\$ 3,780} - \text{\$ 244} = \text{\$ 3,536}$$

(compares to school years prior to 2005-06)



Base State Aid Per Pupil

Statutory BSAPP \$ 4,492

BSAPP for
2011-12 \$ 3,780*

*Governor's Recommendation



Legislative Division of Post Audit

Elementary and Secondary Education in Kansas: Estimating the Costs of K-12 Education Using Two Approaches – January 2006

“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.”



Form 150

2011-12 Est. Legal Max General Fund Budget

1. Est. 9-20-2011 FTE Enrollment (Exclude 4-year-old at-risk FTE)	935.9
2. Est. 9-20-2011 4-year-old At-Risk FTE Enrollment (counted as .5 FTE)	6.5
3. Total Est. 9-20-2011 FTE Enrollment (Line 1 + Line 2)	942.4
4. Est. Low Enrollment and High Enrollment for Districts. 9-20-11 FTE Enrollment (Line 3) 942.4×0.265932 factor	250.6
5. Est. Weighted Bilingual Education Enrollment 9-20-11 Bilingual FTE Enrollment $.4167 + 0.0000 \times 0.395$	0.2
6. Est. Weighted Vocational Education Enrollment 9-20-11 VE FTE Enrollment $38.3333 + 0.0000 \times 0.5$	19.2
7. Est. Weighted At-Risk Student Enrollment 9-20-11 Eligible Students That Qualify for Free Lunches $285.0 + 0 \times 0.456$	130.0
8. Est. High At-Risk Weighting (Can only qualify for one of the following) District's Calculated Free Lunch Percentage – 30.24% District's Calculated Students Per Square Mile Line 3 \div square miles in district $942.4 \div 153.1 = 6.2$ a. No. of Students Eligible for Free Lunches (at least 50%) b. No. of Students Eligible for Free Lunches at 35.1% & 212.5 Students Per Sq. Mile c. No. of Students Eligible for Free Lunches (40-50%)	0.0 0.0 0.0



Form 150

2011-12 Est. Legal Max General Fund Budget

9. Est. Non-Proficient Student Weighting No. of Non-Proficient Students 68×0.0465	3.2
10. Est. Weighted FTE for New Facilities 9-20-11 Enrollment Attending New Facility $0.0 + 0.0 \times .25$	0.0
11. Est. Weighted FTE for Transportation	112.2
12. Est. Weighted FTE Virtual Enrollment	0.0
13. Est. Ancillary Facilities Weighting Amount Approved by State Board of Tax Appeals $0 \div \$3,780$	0.0
14. Est. Special Education Weighting Amount of Special Education Funding $\$1,046,529 \div \$3,780$	276.9
15. Est. Declining Enrollment Weighting Amount Approved by State Board of Tax Appeals $0 \div \$3,780$	0.0
16. Est. FHSU Math & Science Academy FTE Enrollment	0.0
17. Est. 2011-12 Operating Budget $1,734.7 \times \$3,780$	\$ 6,557,166

Form 150

2011-12 Est. Legal Max General Fund Budget

18. Est. Cost of Living Weighting \$0 (max. allowed for this district) 0 (amount district will use up to max.) ÷ \$3,780	0.0
19. Est. 2011-12 Operating Budget (Include Cost of Living and FHSU) 1,734.7 x \$3,780	\$ 6,557,166
20. Amount to transfer to General Fund (Form 149, Line 5)	\$ 135,800
21. Total General Fund Budget Authority (Line 19 + 20)	\$ 6,692,966

Form 148

2011-12 Est. General Fund State Aid

1. 2011-12 General Fund Budget (Form 150, Line 21)	\$ 6,692,966
2. Estimated Local Effort	
a. 2011-12 Tax Levy 1-1-2012 to 6-30-2012 (Form 110, Table 1, Line 5)	\$ 931,627
b. 2011-12 Tax in Process (Form 110, Line 11) (General Fund only)	27,314
c. 2011-12 Delinquent Tax (Form 110, Line 12, General Fund) x .667	15,197
d. 2011-12 Mineral Production Tax (General Fund)	0
e. 2011-12 In Lieu of Tax Payments on IRB's (General Fund)	0
f. 2011-12 Federal Impact Aid PL 382 (formerly PL 874)*	0
g. 2011-12 Pupil Tuition (General Fund only)	0
h. 6-30-2011 Unencumbered Cash Balance (General Fund)	0
i. 2011-12 Special Education State Aid	1,046,529
j. Transfers From Authorized funds (Code 06, Line 165)	135,800
3. TOTAL	\$ 2,156,467
4. 2011-12 Est. General State Aid (Line 1 – Line 3; if negative, insert 0)	\$ 4,536,499

General State Aid Calculation

USD General fund	3,010,251,430
Less: Property Tax (20 mills)	535,735,524
Less: One-time Federal Payments	145,134,995
Less: Federal Impact Aid	15,152,312
Less: Special Education	381,810,610
Less: Miscellaneous	5,542,655
Less: Cash Balance	911,806
TOTAL	1,925,963,528



Supplemental General (LOB) Calculation

Total Expenditures	\$ 957,870,890
REVENUE	
LOB State Aid	\$ 338,940,133
Property Tax (Including Motor Vehicle)	\$ 618,930,757

General Fund Mill Levy for School Districts

1992	32 Mills
1993	33 Mills
1994	35 Mills
1995	35 Mills
1996	35 Mills
1997	*27 Mills
1998-2011	*20 Mills

*\$20,000 Residential exemption also effective



C-11. AVERAGE SALARIES OF PUBLIC SCHOOL TEACHERS, 2009-10 (\$)

1.	NEW YORK	71,633
2.	MASSACHUSETTS	69,273
3.	CALIFORNIA	68,203 *
4.	NEW JERSEY	65,130 *
5.	DISTRICT OF COLUMBIA	64,548 *
6.	CONNECTICUT	64,350 *
7.	MARYLAND	63,971
8.	ILLINOIS	62,077
9.	RHODE ISLAND	59,686 *
10.	ALASKA	59,672
11.	PENNSYLVANIA	59,156
12.	MICHIGAN	57,958 *
13.	DELAWARE	57,080
14.	OHIO	55,958
15.	WYOMING	55,224
16.	OREGON	55,224
	UNITED STATES	55,202 *
17.	HAWAII	55,063
18.	GEORGIA	53,112
19.	WASHINGTON	53,003
20.	MINNESOTA	52,431
21.	NEVADA	51,524 *
22.	NEW HAMPSHIRE	51,443
23.	WISCONSIN	51,264
24.	VIRGINIA	50,015 *
25.	INDIANA	49,986
26.	IOWA	49,626
27.	KENTUCKY	49,543
28.	COLORADO	49,202
29.	VERMONT	49,084 *
30.	LOUISIANA	48,903
31.	TEXAS	48,211
32.	OKLAHOMA	47,691
33.	ALABAMA	47,571
34.	SOUTH CAROLINA	47,508
35.	ARIZONA	46,952 *
36.	NORTH CAROLINA	46,850
37.	FLORIDA	46,708
38.	ARKANSAS	46,700
39.	KANSAS	46,657
40.	TENNESSEE	46,290 *
41.	IDAHO	46,283 *
42.	NEW MEXICO	46,258
43.	NEBRASKA	46,227
44.	MAINE	46,106 *
45.	WEST VIRGINIA	45,959 *
46.	UTAH	45,885
47.	MONTANA	45,759
48.	MISSISSIPPI	45,644 *
49.	MISSOURI	45,317 *
50.	NORTH DAKOTA	42,964
51.	SOUTH DAKOTA	38,837
	MEDIAN	49,626
	RANGE	32,796
	SDEV.	7,517
	CV	14

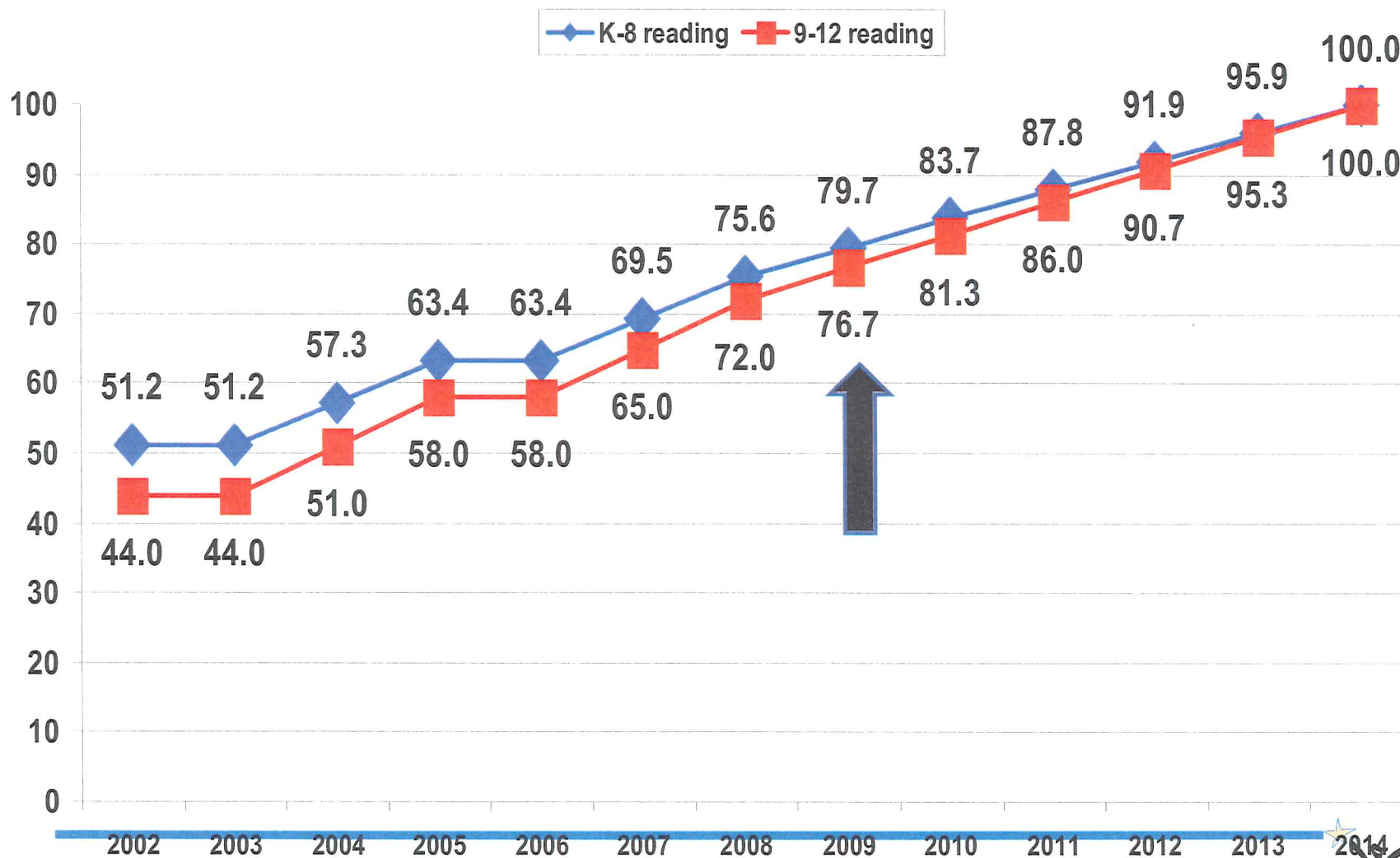
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39.	KANSAS	46,657
40.	TENNESSEE	46,290 *
41.	IDAHO	46,283 *

NEA Research, Estimates Database (2010).



AYP Starting Point: Reading

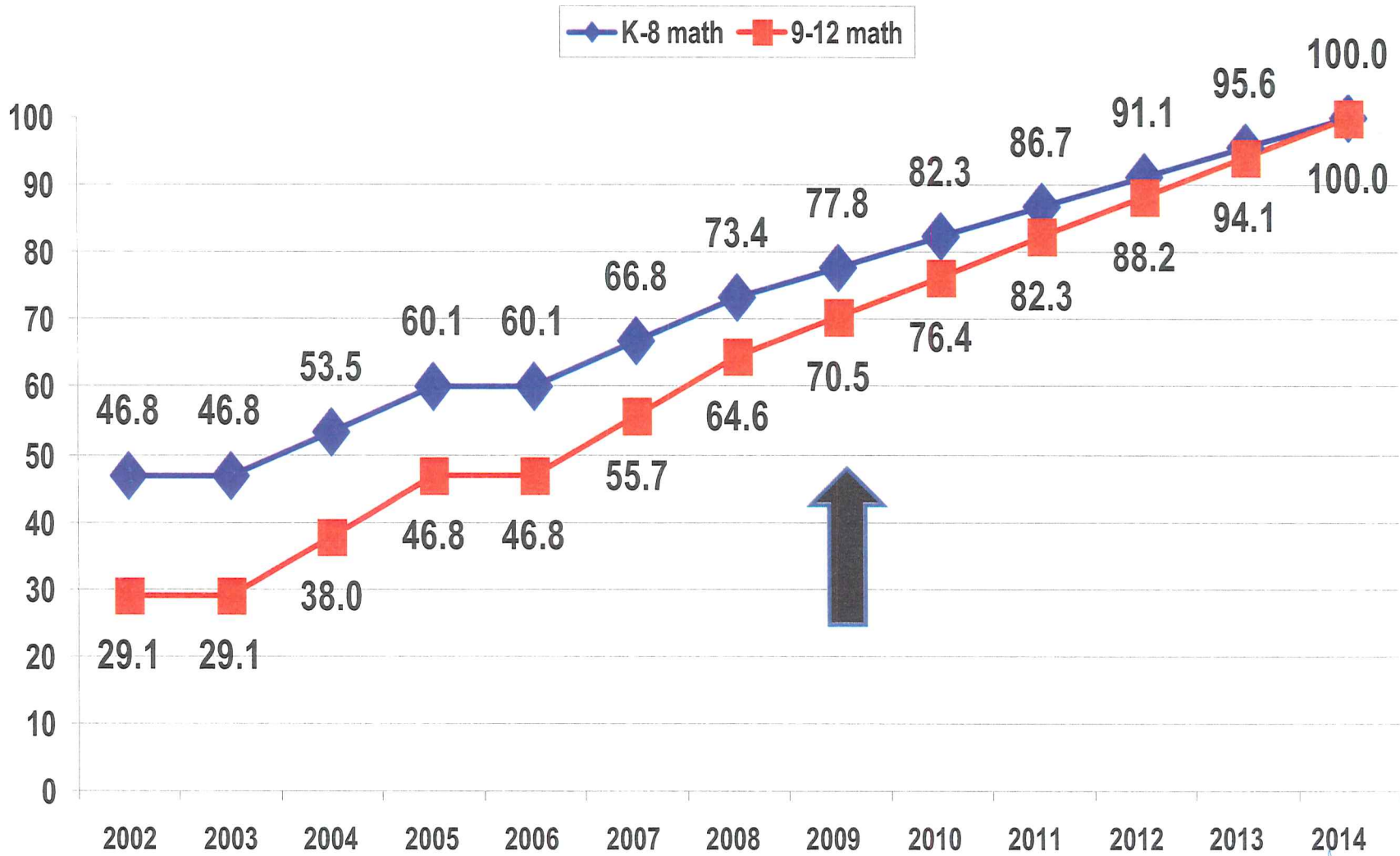


12/20/2011

Kansas State Department of Education
www.ksde.org



AYP Starting Point: Mathematics

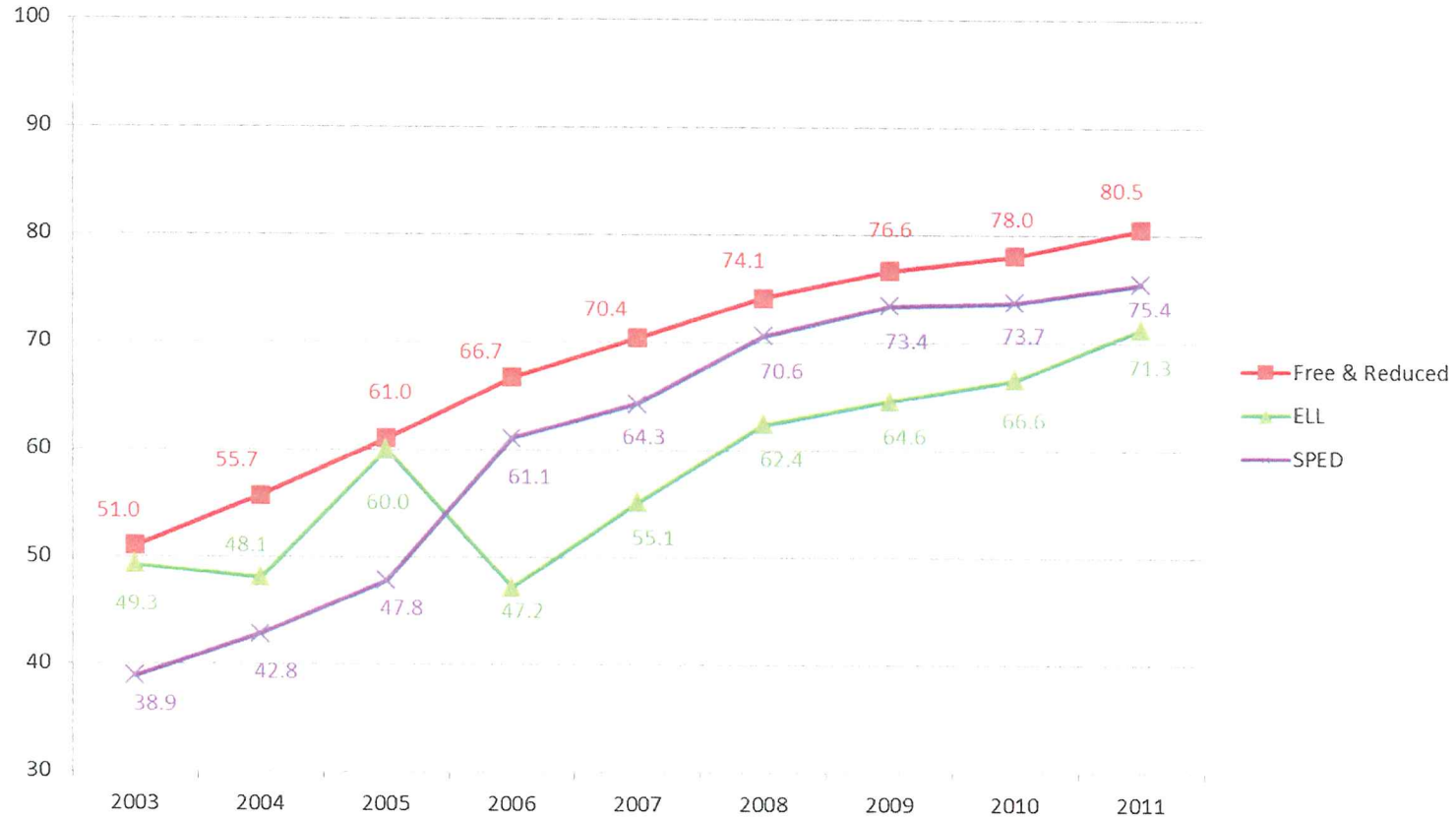


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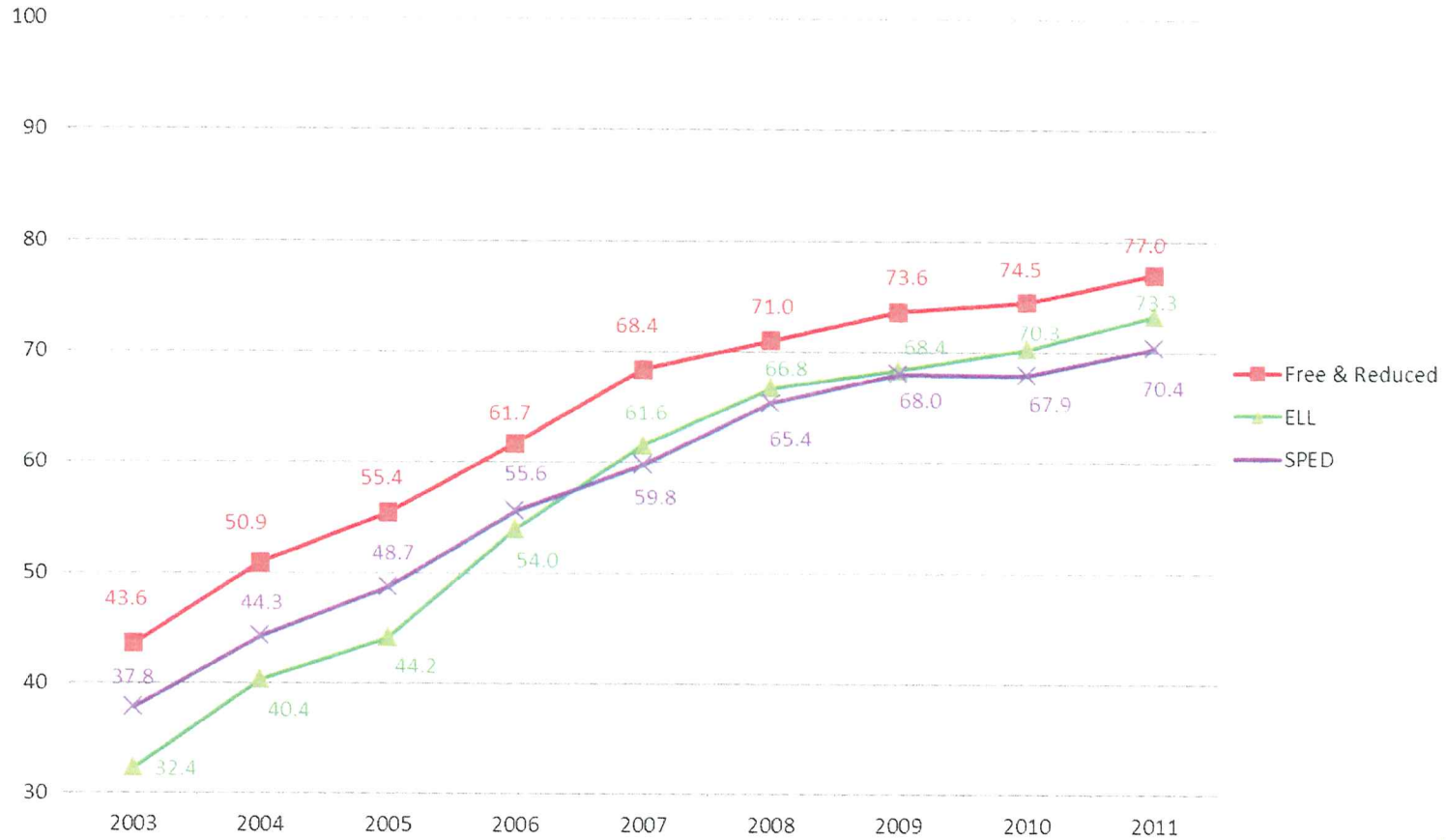
Kansas State Department of Education
www.ksde.org



AYP Reading Trends 2003-2011



AYP Math Trends 2003-2011



Approved FY 2011 and FY 2012 Budgets for the Kansas State Department of Education

	Approved FY 2009	Approved FY 2010	Approved FY 2011	Approved FY 2012
General State Aid	\$ 2,179,833,000	\$ 1,875,388,331	\$ 1,875,390,860	\$ 1,902,775,680
Suppl. General State Aid	324,146,000	253,263,000	339,212,000	339,212,000
School District Finance Fund	26,649,544	37,039,867	48,000,000	48,000,000
Capital Improvement Fund	75,591,298	87,662,017	94,647,000	100,000,000
Juvenile Detention Facilities	6,302,160	6,092,160	6,012,355	6,012,355
Capital Outlay	22,338,828	0	0	0
Declining Enrollment State Aid	12,957	0	0	0
Professional Development	1,745,037	0	0	0
Vision Therapy Study	100,000	0	0	0
Kansas Career Pipeline Grant	199,315	0	0	0

Approved FY 2011 and FY 2012 Budgets for the Kansas State Department of Education

	Approved FY 2009	Approved FY 2010	Approved FY 2011	Approved FY 2012
Communities in Schools	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Special Education Services	427,718,409	367,427,058	389,404,843	427,717,630
Mentor Teacher Program	1,725,503	1,358,372	1,450,000	0
School Food Service Match	2,510,486	2,435,171	2,435,171	2,487,458
Educable Deaf/Blind Program	110,000	110,000	110,000	110,000
Agriculture in the Classroom	35,000	35,000	35,000	0
Discretionary Grants*	727,727	635,890	670,000	322,457
Parent Education**	7,548,857	7,554,519	7,386,630	7,237,635
Pre-K Pilot	5,000,000	5,000,000	4,880,370	4,799,812

*FY 2011: Includes \$35,000 for CICS, \$10,000 for KTOY, \$375,000 for After-School Enhancement Program, and \$250,000 for After-School Enhancement Program for middle school students.

FY 2012: Includes \$10,000 for KTOY, \$187,500 for After-School Enhancement Program, and \$125,000 for After-School Enhancement Program for middle school students.

**Includes \$27,500 of agency operating expenditure monies in FY 2011.



Approved FY 2011 and FY 2012 Budgets for the Kansas State Department of Education

	Approved FY 2009	Approved FY 2010	Approved FY 2011	Approved FY 2012
KPERS-Schools	\$ 242,277,363	\$ 249,856,211	\$ 214,301,510	\$ 359,390,613
National Board Certification	276,400	26,500	91,194	0
School Safety Hotline	10,000	8,056	10,000	10,000
Driver's Education	710,445	851,450	1,159,070	1,162,737
Motorcycle Safety***	81,642	56,639	101,500	116,500
Subtotal State Funding	\$ 3,325,699,980	\$ 2,894,850,241	\$ 2,985,347,503	\$ 3,199,404,877
ARRA & Education Jobs (Federal)	0	281,160,133	199,985,911	0
TOTAL	\$ 3,325,699,980	\$ 3,176,010,374	\$ 3,185,333,414	\$ 3,199,404,897

***Includes transfers to the Kansas State Board of Regents to fund postsecondary education programs.



Kansas Rankings

- Kansas public schools maintain an average daily attendance rate of 95.2 percent.

KSDE Report Card

- Eighty-four percent of all Kansas public schools made AYP in the 2010-11 school year and 72 percent of districts.

KSDE Report Card



Kansas Rankings

- Kansas is ranked 13th in the nation on the most recent Best Educated Index on Statemaster.com which uses 2005-06 assessment data.
- Kansas is ranked 9th in the nation in overall education attainment according to *2010-11 Education State Rankings*.
- Kansas is ranked 7th in the nation for education performance in the *2010 Report Card on American Education*.



Kansas Rankings

- Kansas ranks among the top three states in the nation for education climate according to Facilities Magazine.

Facilities Magazine, March 2011

- Kansas scores on the ACT college entrance exam rank in the top two among states with comparably high participation rates

ACT



Who I Am Makes A Difference

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