

## SCHOOL DISTRICT PERFORMANCE AUDIT REPORT

### K-12 Education: School Districts' Use of Additional State Funding

A Report to the Legislative Post Audit Committee  
By the Legislative Division of Post Audit  
State of Kansas  
June 2008

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## Legislative Post Audit Committee Legislative Division of Post Audit

THE LEGISLATIVE POST Audit Committee and its audit agency, the Legislative Division of Post Audit, are the audit arm of Kansas government. The programs and activities of State government now cost about \$13 billion a year. As legislators and administrators try increasingly to allocate tax dollars effectively and make government work more efficiently, they need information to evaluate the work of governmental agencies. The audit work performed by Legislative Post Audit helps provide that information.

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June 12, 2008

To: Members, Legislative Post Audit Committee

Senator Derek Schmidt, Chair	Representative Virgil Peck Jr., Vice-Chair
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This report contains the findings and conclusions from our completed performance audit, *K-12 Education: School Districts' Use of Additional State Funding*.

The report also contains an appendix showing how much new money school districts' have received since the 2004-05 school year, as well as an appendix explaining how State equalization aid works.

We would be happy to discuss the findings presented in this report with any legislative committees, individual legislators, or other State officials.

Barbara J. Hinton  
 Legislative Post Auditor

**READER'S GUIDE**

**Get the Big Picture**  
 Read the sections and features:

1. **Executive Summary** - an overview of the questions we asked and the answers we found.
2. **Conclusion and Recommendations** - appear in boxes at the end of the report sections. The also are referenced in the Executive Summary.
3. **Agency Response** - is included as the last Appendix in the report.

**Helpful tools for Getting to the Detail**

- In many cases, an "At a Glance" description of the agency or program appears within the first few pages of the main report.
- **Side Headings** point out key issues and findings.
- **Charts and Tables** found throughout the report help tell the story of what we found.
- **Narrative text boxes** can highlight interesting information, or provide detailed examples.
- Appendices include additional supporting detail, along with the **Scope Statement and Agency Response(s)**.

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**EXECUTIVE SUMMARY**  
LEGISLATIVE DIVISION OF POST AUDIT

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**Overview of the Kansas School Finance Formula**

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**The primary sources of funding for school districts are determined based on formulas in State law.** *The school finance formula was created in 1992 under the School District Finance and Quality Performance Act. The formula has two parts: the general fund budget and the local option budget. Each school district's general fund budget is calculated using a formula that is based on the district's enrollment and a set of "weights" to recognize the additional costs districts incur for such things as low enrollment levels and special needs students. Local school boards also have the option to approve additional funding through a local option budget, which allows districts to raise money locally to enhance their educational programs. In addition, the State also provides districts with other sources of funding, including contributions to the KPERS retirement system, equalization aid for capital outlay, and equalization for bond and interest payments.* ..... page 3

**In 2005 and 2006, the Legislature changed the school finance formula to phase in additional funding over four years.** *The 1999 Montoy v. State of Kansas lawsuit involved two school districts that filed suit against the State and alleged that the Legislature had failed to adequately fund K-12 education as required by the Kansas Constitution. The Kansas Supreme Court issued an opinion in January 2005, saying the Legislature hadn't met its constitutional burden. As a result, the Legislature changed the school finance formula to phase in an estimated \$756 million in additional funding for K-12 education between the 2005-06 and 2008-09 school years.* ..... page 4

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**Question 1: How Have School Districts Used the Additional State Funding They've Received Since 2005?**

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**Over the past three years, districts have received a cumulative total of \$2.3 billion in new funding, including \$1.6 billion from the State.** *Overall, total revenues for school districts have increased from \$4.3 billion in 2004-05 to \$5.4 billion in 2007-08, a three-year increase of 25%. On a cumulative basis over the three years, districts received \$1.6 billion in new State funding, with virtually all of this increase coming in four areas—general State aid, State equalization aid, special education categorical aid, and KPERS. In general, districts that received the most new funding on a per student basis tended to have more poverty.* ..... page 9

**More than 70% of districts' increased spending between 2004-05 and 2006-07 was for student instruction.** *In total, districts spent almost \$630 million more on district operations in 2006-07 (the most recent year for which expenditure data were available) than they did in 2004-05. Of this total, more than \$448 million was for student instruction—primarily salaries and benefits. That's because districts hired additional instructional staff, increased teacher salaries, and spent more on benefits. Districts also spent \$101 million more on special education in 2006-07 than in 2004-05. Finally, district officials told us they spent some of their new funding to create or expand instructional programs, such as all-day kindergarten, before-school and after-school programs, and four-year-old at-risk programs.* ..... page 13

**About 29% of districts' increased spending between 2004-05 and 2006-07 was for support services, administration, maintenance, and transportation.** *Our review of school district expenditure data also showed districts increased spending in other non-instruction areas. They increased spending on support services (\$57 million), school- and district-level administration (\$49 million), operations and maintenance (\$52 million), and student transportation (\$24 million).* ..... page 18

**Overall, reading and math student outcomes continue to show improvement for all grade levels.** *As required by the federal No Child Left Behind law, Kansas administers assessment tests to measure how well students are learning the State's K-12 curriculum. We looked at math and reading scores from the 2001-02 to 2006-07 school years. Scores showed that student outcomes have been improving for years, and have continued to improve since the new funding was added for the 2005-06 school year. We also noticed student outcomes continue to be worse for large districts (more than 1,725 students) and districts with high poverty.* ..... page 19

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**Notice to the Reader**

In August 2008, Legislative Post Audit made changes to Question 1 of this report in response to a request from the Legislative Post Audit Committee for more comprehensive background information on the new funding school districts have received since the 2004-05 school year. The changes are summarized in Appendix G. All recipients of the original report were notified of the changes and received copies of the revised report.

This audit was conducted by Laurel Murdie, Brenda Heafey, Lindsay Rousseau and Ivan Williams. Scott Frank was the audit manager. If you need any additional information about the audit's findings, please contact Laurel Murdie at the Division's offices. Our address is: Legislative Division of Post Audit, 800 SW Jackson Street, Suite 1200, Topeka, Kansas 66612. You also may call us at (785) 296-3792, or contact us via the Internet at [LPA@lpa.state.ks.us](mailto:LPA@lpa.state.ks.us).



## K-12 Education: School Districts' Use of Additional State Funding

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In the 1999 suit *Montoy v. State of Kansas*, two school districts alleged that the State's school finance formula failed to make suitable provisions to fund K-12 education as required by the Kansas Constitution. In its January 2005 decision regarding the case, the Kansas Supreme Court ruled that the Legislature had failed to meet its burden to "make suitable provision for finance" of public schools and directed the Legislature to increase school funding.

During the 2005 regular and special sessions, the Legislature added almost \$290 million in school funding for the 2005-06 school year. Then, during the 2006 session, it passed a three-year school finance plan to phase in another \$466 million by the 2008-09 school year, with much of the new funding directed at providing additional services for "at-risk" students. The \$756 million increase in funding prompted the Court to dismiss the lawsuit against the State in July 2006.

Recently, legislators and members of the 2010 Commission have expressed concerns regarding how school districts have used the new funding they have received as a result of the Legislature's changes to the school finance formula. Specifically, they would like to know if the districts are using their at-risk and professional development funding on programs that have been shown to be successful through education research. They also would like to know whether districts have used the new funding to increase teacher salaries or for other types of instruction expenditures. This school district performance audit answers the following questions:

- 1. Have school districts spent the State At-Risk funding they've received in recent years on services that are likely to be effective?**
- 2. What kinds of professional development programs do Kansas school districts provide and are they likely to be effective?**
- 3. How have school districts used the total additional State funding they've received since 2005?**

For reporting purposes, we separated the audit into two parts. This first part answers the third question. The second part will be released at a later date and will answer questions one and two. The two reports should be read in conjunction.

To answer this question, we reviewed State aid reports from the Department of Education and revenue data districts submitted to the Department to determine the amount of new funding districts have received since 2004-05. To determine how districts spent the new funding, we reviewed expenditure data districts submitted to the Department and asked superintendents to tell us how they spent the funding.

Government auditing standards set forth by the U.S. Government Accountability Office require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We conducted this performance audit in accordance with these standards with certain exceptions. Specifically, because of time constraints we did only limited reliability testing on some of the data provided by the Department of Education. Those data included State aid reports, district revenue and expenditure data, staff full-time-equivalent (FTE) counts, and salary information.

The Department reviews data for outliers and reasonableness but doesn't formally audit them. We conducted limited testing of these data and found no significant outliers that would grossly or systematically affect our findings and conclusions. Still, the reader should consider the expenditure, staffing, and salary information as general indicators and not as absolute fact. Overall, we believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

A copy of the scope statement for this audit is included in *Appendix A*.



## Overview of the Kansas School Finance Formula

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*The Primary Sources of Funding for School Districts Are Determined Based On Formulas in State Law*

Since the School District Finance and Quality Performance Act was passed in 1992, the largest sources of funding for school districts have been set by formula. The formula has two parts: the general fund budget and the local option budget.

**The general fund budget for each school district is established through a formula.** The following is a summary of the steps in the formula.

- First, the Legislature determines a baseline cost called the base state aid per pupil (BSAPP).
- Second, each district's general fund budget is determined by multiplying the BSAPP by each district's "adjusted" enrollment. This adjusted enrollment factors in "weights" to recognize and help fund additional costs districts incur for such things as low enrollment levels and special needs students. For example, for every student qualifying for free lunch, school districts receive at-risk funding. To calculate the at-risk funding for a particular district, the Department multiplies the number of students qualifying for free lunch by a weighting factor (0.378 for the current school year), and then that amount is multiplied by BSAPP.
- Third, the State's share of this funding is calculated by subtracting what's called the "local effort" from the amount computed above. Local effort is the sum of locally generated resources, such as proceeds from the mandatory Statewide 20-mill property tax, unexpected and unencumbered balances remaining in a district's general fund, certain federal funds, and other miscellaneous local revenues that are available to help finance the district's educational activities.

**Local school boards have the option to approve additional funding through a local option budget.** The local option budget allows districts to raise money locally for enhancing their educational programs. The Legislature sets a limit that's anchored to a percent of the district's general fund budget. For the 2007-08 school year, that limit was 31%. For example, a district with a \$10 million general fund budget (as set by formula) could raise an additional \$3.1 million through its local option budget for K-12 education. Local option budgets primarily are paid for with local property taxes, although the State helps property-poor districts through something called State equalization aid.

**The State also provides school districts with several other sources of funding.** While the general fund and local option budgets represent the bulk of the funding available to school districts, the State has created several other funding streams for districts, including the following major sources:

- **Contribution to the Kansas Public Employees Retirement System (KPERs)**—School district employees participate in the State’s retirement system. As part of this arrangement, the State makes the employer contribution into the system on behalf of the districts.
- **Capital Outlay Equalization Aid**—School districts are allowed to levy additional property taxes to set aside funds for capital projects. The State gives property-poor districts equalization aid to help them raise additional funding.
- **Bond and Interest Equalization Aid**—School districts have the authority to borrow money for capital projects by issuing bonds. The districts levy property taxes to pay off their bonds, with the State providing equalization aid to help property-poor districts.

The State also provides several smaller streams of revenue to districts, including aid for professional development, food service, and teacher mentoring.

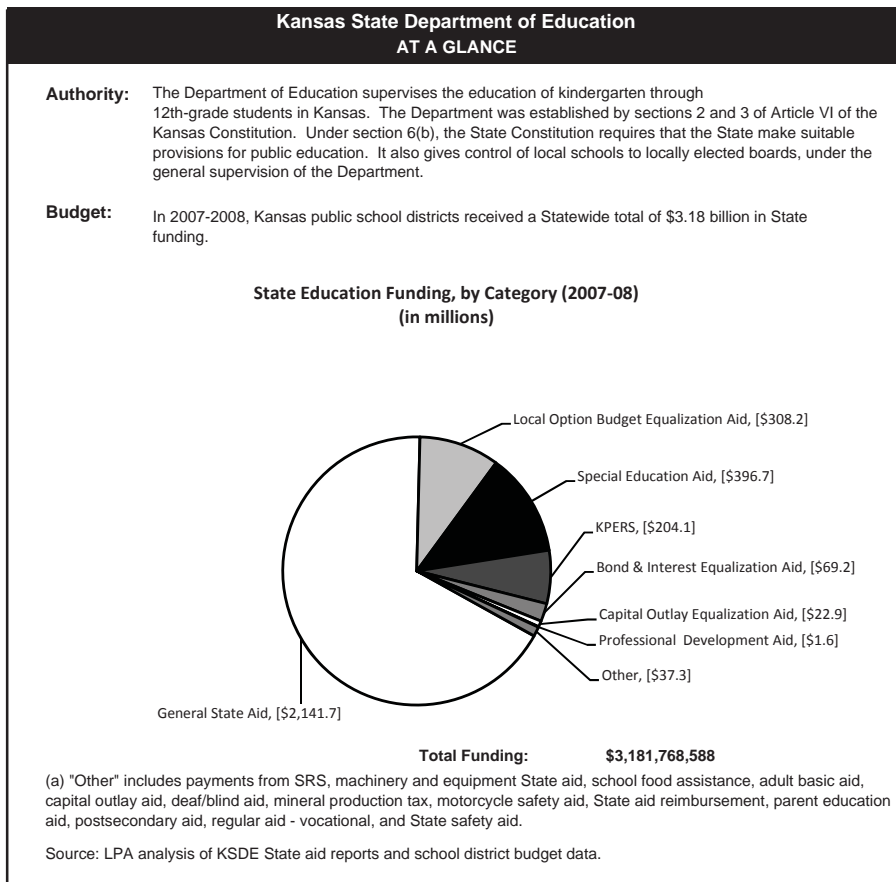
In 1999, two school districts filed suit against the State and alleged that the Legislature had failed to adequately fund K-12 education as

required by the Kansas Constitution. That case became known as *Montoy v. State of Kansas*.

**The Legislature changed the school finance formula to phase in an additional estimated \$756 million for K-12 education between the 2005-06 and 2008-09 school years.** The Court issued a memorandum opinion in January 2005, saying the Legislature hadn’t met its Constitutional burden.

During a special session in 2005, the Legislature passed a one-year plan for the 2005-06 school year, and then during the 2006 session, the Legislature

passed a three-year plan to phase in additional funding through the 2008-09 school year. In all, the two plans were expected to increase the level of annual funding for school districts by an estimated \$756 million by the end of the fourth year.



*Figure OV-1* on pages 6 and 7 traces the changes to the funding formula from 2004-05 (the year before the changes) to 2008-09 (the final year of the current plan).

Here's a summary of the major changes to the formula over the four-year period:

- The base state aid per pupil increased by \$570 per FTE student (from \$3,863 to \$4,433).
- The at-risk weighting factor that is applied for all students who are eligible for free lunches increased from 0.10 to 0.456. Two new at-risk weightings also were added—high-density at-risk, which provides additional aid to school districts with a high percentage of students receiving free meals, and non-proficient at-risk, which provides additional aid for students who are not proficient in reading or math and are not eligible for the federal free lunch program.
- The bilingual weighting factor that helps pay for English as a second language programs increased from 0.20 to 0.395 per bilingual FTE student.
- The State's share of special education "excess costs" increased from 83.2% to 92%, and was codified in law for the first time. Excess costs are costs remaining after regular education costs are deducted.
- The limit on each district's local option budget increased from 25% of its general fund budget to 31%.
- The limit on the property tax districts could levy for capital outlay increased from 4 mills to 8 mills. In addition, the Legislature began providing capital outlay equalization aid to help property-poor districts raise more funding.

Although it's not part of the school finance formula, the Legislature also increased the contribution the State makes into KPERS on behalf of school districts, from 5.47% during the 2004-05 school year, to 7.37% during the 2007-08 school year. The rate increase was necessary as part of an overall effort to address future funding concerns.

Figure OV-1  
Summary of Changes to the Funding Formula with Estimated New Funding

Revenue Type	Basis for Allocating Funding	SCHOOL YEAR				Total Estimated New Funding For 2008-09 (above 2004-05)	Cumulative Total Estimated New Funding 2005-06 through 2008-09	
		Prior to Changes 2004-05	1st Plan (one year) 2005-06	2nd Plan (three years) 2007-08	2008-09			
<b>GENERAL FUND</b>								
<b>Base State Aid Per Pupil</b> The statutory appropriation based on full time equivalent students enrolled on September 20th.	per student (FTE)	\$3,863	\$4,257 (a)	\$4,316	\$4,374	\$4,433	\$183,750,000	\$531,950,000
<b>Low Enrollment/ High Enrollment</b> Provides additional funding to districts with low or high enrollment.	total (FTE) student enrollment	cut off at 1,725 students	cut off at 1,662 students	cut off at 1,637 students	cut off at 1,622 students	cut off at 1,622 students	\$47,200,000	\$163,500,000
<b>At-Risk</b> Provides districts additional funding for students who qualify for free meals under the National School Lunch Program.	per free lunch student (headcount)	0.100	0.193	0.278	0.378	0.456	\$206,250,000	\$524,050,000
<b>High-Density At-Risk</b> Provides districts with high concentrations of students who qualify for free lunches additional funding. There are two levels of high-density at-risk funding: --The <u>high level</u> is for districts where at least 50% of the students qualify for free lunches, or for districts where at least 35.1% qualify and the district meets other density requirements. --The <u>low level</u> is for districts that aren't eligible for the higher level and have at least 40% of their students qualify for free lunches.	per free lunch student (headcount)	didn't exist	didn't exist	High Level 0.080 Low Level 0.040	High Level 0.090 Low Level 0.050	High Level 0.100 Low Level 0.060	\$29,600,000	\$78,400,000
<b>Non-Proficient At-Risk</b> Provides districts additional funding for students who don't qualify for free lunches (and therefore don't count for either of the other two forms of at-risk funding) but have failed to reach proficiency on one of the Statewide assessments.	per non-proficient student (headcount)	didn't exist	didn't exist	0.029	0.029	0.029	\$10,000,000	\$30,000,000
<b>Special Education</b> Provides funding to cover the cost of special education students, including those enrolled in the gifted program.	# teachers, catastrophic costs, transportation cost	83.2%	89.3%	92.0%	92.0%	92.0%	\$111,500,000	\$290,700,000
<b>Bilingual</b> Provides additional funding for students enrolled in bilingual education programs.	per bilingual student (FTE)	0.200	0.395	0.395	0.395	0.395	\$11,000,000	\$44,000,000

Revenue Type	Basis for Allocating Funding	SCHOOL YEAR				Total Estimated New Funding For 2008-09 (above 2004-05)	Cumulative Total Estimated New Funding 2005-06 through 2008-09
		Prior to Changes 2004-05	2nd Plan (three years)				
			2005-06	2006-07	2007-08		
<b>Vocational Education</b> Provides additional funding to cover the cost of vocational education programs.	per Voc Ed Student Hours	0.5	0.5	0.5	0.5	\$0 (b)	\$0 (b)
<b>New Facility</b> Provides districts additional funding to pay certain costs associated with commencing operation of new school facilities.	levy on property tax	0.25	0.25	0.25	0.25	\$0 (b)	\$0 (b)
<b>Cost of Living</b> Provides districts additional funding if the average appraised value of a single-family residence is more than 25% higher than the statewide average value.	districts avg appraised value	-	5% of budget	5% of budget	5% of budget	\$0 (c)	\$0 (c)
<b>LOCAL OPTION BUDGET</b>							
<b>Local Option Budget Percent</b> The percent of State Financial Aid (SFA) local school boards approve for additional funding.	% of SFA	25.0%	27.0%	30.0%	31.0%	\$94,000,000	\$250,000,000
<b>State Equalization Aid</b> A subsidy of a district's Local Option Budget, based on the total assessed valuation of property per pupil in the district.	rate based on avg valuation per pupil	75 percentile	81.2 percentile	81.2 percentile	81.2 percentile	\$27,700,000	\$110,800,000
<b>CAPITAL OUTLAY</b>							
<b>Capital Outlay Equalization Aid</b> Places a cap on local efforts to make facility improvements, and provides additional funding to a district if its total assessed valuation of property per pupil is lower than the Statewide median.	rate based on avg valuation per pupil	4 mill cap, no State aid	8 mill cap, plus State aid	8 mill cap, plus State aid	8 mill cap, plus State aid	\$18,000,000	\$72,000,000
<b>Miscellaneous Changes</b>							
						\$16,628,000	\$66,512,000
<b>Total</b>						<b>\$755,628,000</b>	<b>\$2,161,912,000</b>

(a) As shown above, from 2004-05 to 2005-06, the base state aid per pupil increased from \$3,863 to \$4,257 (a \$394 increase). However, all but \$150 of that increase was the result of recalibrating base state aid per pupil and low-enrollment weighting. This change didn't result in any increased funding for school districts.

(b) No estimation of increased funding because the weights didn't change.

(c) No estimation is shown in the cost of living column because it's all paid for with local property taxes.

Source: Legislative Research and 2006 Senate Bill 549.



## Question 1: How Have School Districts Used the Additional State Funding They've Received Since 2005?

**ANSWER IN BRIEF:** *Over the past three years, districts have received a cumulative total of \$2.3 billion in new funding, including \$1.6 billion from the State. Virtually all of the increase in State funding was in four areas—general State aid, State equalization aid, special education categorical aid, and KPERS. In general, districts that received the most new funding per student had more poverty.*

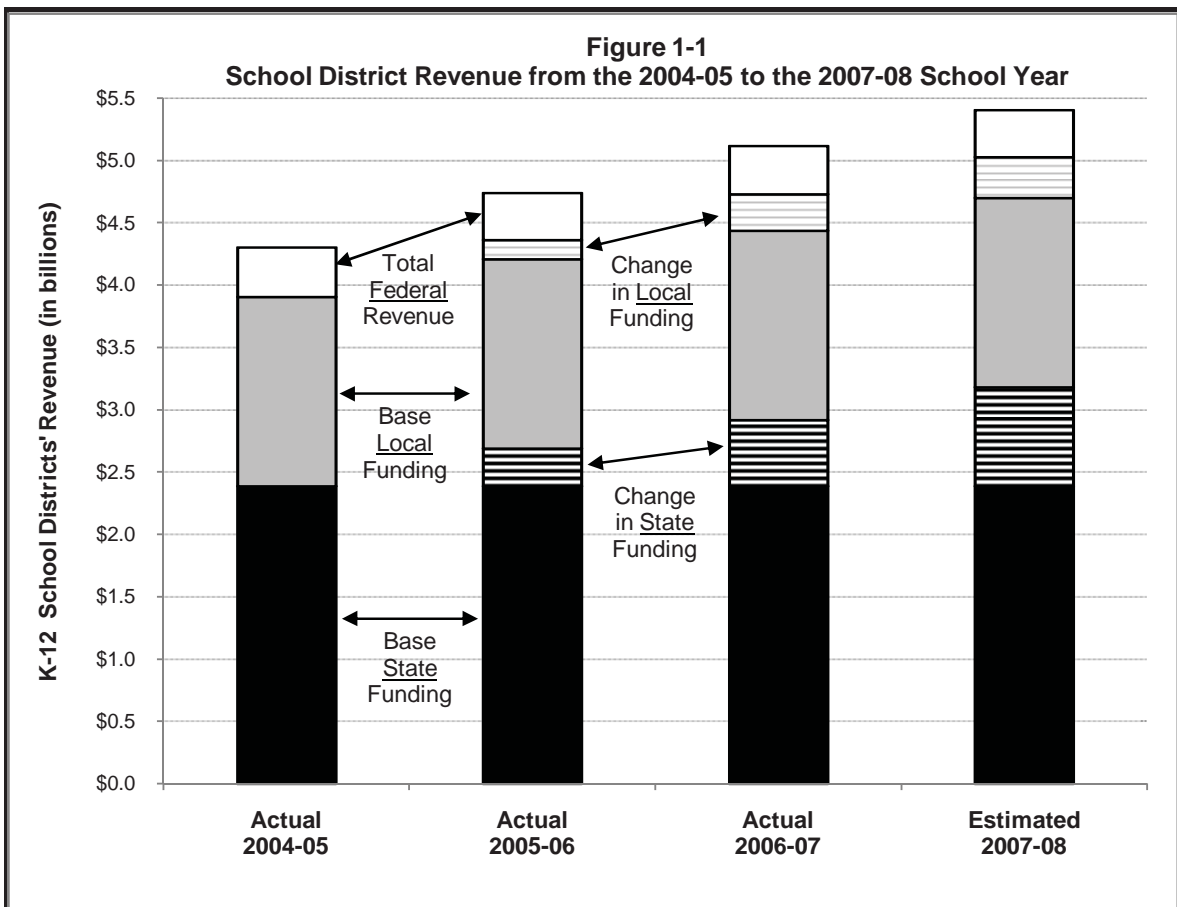
*District spending from the 2004-05 to 2006-07 school years—the most recent year for which spending information is available—increased by about \$630 million. More than 70% of that increased spending was for student instruction, mostly for salaries and benefits to hire additional teachers and paraprofessionals or to increase teacher salaries. School districts also increased their spending for support services, administration, operations and maintenance, and transportation. Finally, student outcome data continue to show that student performance generally is improving, although larger and high-poverty districts continue to lag behind. These and other findings are discussed in the sections that follow.*

**Over the Past Three Years, Districts Have Received A Cumulative Total of \$2.3 Billion in New Funding, Including \$1.6 Billion From the State**

We used State aid reports from the Department of Education, as well as the actual revenues school districts reported to the Department as part of their budgets, to determine the amount of total additional funding school districts have received since the 2004-05 school year—including all funding from State, local, and federal sources. Because the available data for the 2007-08 school year were incomplete, we estimated the amount of funding districts received based on their budgets.

As shown in **Figure 1-1**, districts' annual revenues have gone up from \$4.3 billion to \$5.4 billion, a three-year increase of 25%. On a cumulative basis over the three years, districts received just over \$2.3 billion in additional funding. Most of the cumulative total was State funding (\$1.6 billion); the rest was local funding (\$779 million). Over the past three years, federal funding actually decreased by \$58 million. Among the biggest causes of this decrease were changes to school-based Medicaid that were projected to cost the State \$24 million in 2007-08.

**Appendix B** shows the amount of cumulative additional revenue each district received from State, local, and federal revenue streams since the 2004-05 school year.



	Actual 2004-05	Actual 2005-06	Actual 2006-07	Estimated 2007-08	Cumulative Additional Revenue
<b>State Revenue</b>					
Base	\$ 2,388,211,858	\$ 2,388,211,858	\$ 2,388,211,858	\$ 2,388,211,858	
Change	\$ -	\$ 301,464,618	\$ 532,484,867	\$ 793,556,730	\$ 1,627,506,215
<b>State Rev Total</b>	<b>\$ 2,388,211,858</b>	<b>\$ 2,689,676,476</b>	<b>\$ 2,920,696,725</b>	<b>\$ 3,181,768,588</b>	
<b>Local Revenue</b>					
Base	\$ 1,518,588,936	\$ 1,518,588,936	\$ 1,518,588,936	\$ 1,518,588,936	
Change	\$ -	\$ 154,449,010	\$ 293,254,026	\$ 331,064,206	\$ 778,767,242
<b>Local Rev Total</b>	<b>\$ 1,518,588,936</b>	<b>\$ 1,673,037,946</b>	<b>\$ 1,811,842,962</b>	<b>\$ 1,849,653,142</b>	
<b>Federal Revenue</b>					
Base	\$ 398,792,949	\$ 398,792,949	\$ 398,792,949	\$ 398,792,949	
Change	\$ -	\$ (18,398,663)	\$ (13,399,863)	\$ (26,282,445)	\$ (58,080,971)
<b>Federal Rev Total</b>	<b>\$ 398,792,949</b>	<b>\$ 380,394,286</b>	<b>\$ 385,393,086</b>	<b>\$ 372,510,504</b>	
<b>All Revenue</b>					
Base	\$ 4,305,593,743	\$ 4,305,593,743	\$ 4,305,593,743	\$ 4,305,593,743	
Change	\$ -	\$ 437,514,964	\$ 812,339,030	\$ 1,098,338,491	\$ 2,348,192,486
<b>Total</b>	<b>\$ 4,305,593,743</b>	<b>\$ 4,743,108,707</b>	<b>\$ 5,117,932,773</b>	<b>\$ 5,403,932,234</b>	

Source: LPA analysis of KSDE State aid reports and school district budget data.

**Virtually all of the \$1.6 billion cumulative increase in State funding was in four areas—general State aid, State equalization aid, special education categorical aid, and KPERS. Figure 1-2** summarizes the annual increases in school district funding by funding stream. As the figure shows, on a cumulative basis State revenues accounted for \$1.6 billion of the additional funding districts received.



**Figure 1-2  
School Districts Change in Revenues Over the 2004-05 School Year  
2005-06 to 2007-08 School Years**

	Amount of Increase/Decrease Compared With 2004-05			Cumulative Total Additional Funding
	Actual 2005-06	Actual 2006-07	Estimated 2007-08	
<b>State Revenues</b>				
General State Aid	\$ 145,485,423	\$ 251,042,612	\$ 371,939,859	\$ 768,467,894
State Equalization Aid				
Local Option Budget Equalization Aid	\$ 62,945,099	\$ 111,805,347	\$ 153,158,667	\$ 327,909,113
Capital Outlay Equalization Aid	\$ 19,293,911	\$ 20,492,154	\$ 22,939,522	\$ 62,725,587
Bond & Interest Equalization Aid	\$ 5,313,294	\$ 11,522,766	\$ 17,063,702	\$ 33,899,762
Subtotal - State Equalization Aid	\$ 87,552,304	\$ 143,820,267	\$ 193,161,891	\$ 424,534,462
Special Education Aid	\$ 41,810,547	\$ 83,201,188	\$ 146,122,215	\$ 271,133,950
KPERS	\$ 21,277,156	\$ 47,430,617	\$ 76,459,377	\$ 145,167,150
Professional Development Aid	\$ 954,113	\$ 1,679,780	\$ 1,589,723	\$ 4,223,616
Other State Aid (a)	\$ 4,385,075	\$ 5,310,403	\$ 4,283,665	\$ 13,979,143
<b>Total State Revenues</b>	<b>\$ 301,464,618</b>	<b>\$ 532,484,867</b>	<b>\$ 793,556,730</b>	<b>\$ 1,627,506,215</b>
<b>Local Revenues</b>				
Property Taxes				
General Fund	\$ 31,938,253	\$ 65,261,724	\$ 67,252,833	\$ 164,452,809
Local Option Budget	\$ 49,750,505	\$ 109,141,301	\$ 148,655,420	\$ 307,547,225
Capital Outlay	\$ 21,231,099	\$ 30,552,625	\$ 35,716,069	\$ 87,499,793
Bond & Interest	\$ 1,805,558	\$ 9,580,404	\$ 6,480,317	\$ 17,866,279
Other Taxes (b)	\$ (401,354)	\$ 414,613	\$ (1,366,419)	\$ (1,353,160)
Subtotal - Property Taxes	\$ 104,324,061	\$ 214,950,667	\$ 256,738,220	\$ 576,012,947
Food	\$ 2,788,794	\$ 4,467,609	\$ 13,579,575	\$ 20,835,978
Investment Earnings	\$ 21,890,871	\$ 41,184,141	\$ 26,209,867	\$ 89,284,879
Other Local Revenue (c)	\$ 25,445,284	\$ 32,651,610	\$ 34,536,544	\$ 92,633,438
<b>Total Local Revenues</b>	<b>\$ 154,449,010</b>	<b>\$ 293,254,026</b>	<b>\$ 331,064,206</b>	<b>\$ 778,767,242</b>
<b>Federal Revenues</b>				
Food	\$ 809,998	\$ 9,311,280	\$ 9,804,415	\$ 19,925,693
Special Education	\$ 270,972	\$ (1,483,305)	\$ (21,241,082)	\$ (22,453,415)
Capital Outlay	\$ (1,026,202)	\$ (2,002,621)	\$ (166,546)	\$ (3,195,369)
Vocational Education	\$ 50,335	\$ 73,054	\$ 62,038	\$ 185,427
Other (d)	\$ (18,503,766)	\$ (19,298,271)	\$ (14,741,270)	\$ (52,543,307)
<b>Total Federal Revenues</b>	<b>\$ (18,398,663)</b>	<b>\$ (13,399,863)</b>	<b>\$ (26,282,445)</b>	<b>\$ (58,080,971)</b>
<b>Total All Revenues</b>	<b>\$ 437,514,965</b>	<b>\$ 812,339,030</b>	<b>\$ 1,098,338,491</b>	<b>\$ 2,348,192,486</b>

(a) Includes vocational aid, juvenile detention facility aid, parent education, mineral production tax, SRS payments, food service, driver's education, mentoring grants, Wallace Foundation grants, Governor's teaching excellence grants, discretionary grants, and other aid (typically less than \$100,000 per year).

(b) Includes motor vehicle tax and other local tax revenue.

(c) Includes other local revenue such as tuition, book rental fees, student activity fees, contributions and donations, transportation fees and other fees.

(d) Includes other federal funding such as Title I, Title II, reading excellence, Title IV, and Title III aid.

Source: LPA analysis of KSDE State aid reports and school district budget data.

The major sources of the additional State funding were as follows:

- **General State aid increased by more than \$768 million.** This, along with the Statewide 20-mill property tax levy, are the primary sources of funding for districts' general fund budgets.

- **State equalization aid increased by almost \$425 million.** As we discussed in the Overview, the State provides assistance to property-poor districts to help them pay for their local option budgets, capital outlay, and bond and interest expenses.
  - *Equalization aid for local option budgets increased by almost \$328 million. This is driven by several factors, including changing the funding formula to increase the size of each district's general fund budget, raising the cap on districts' local options budgets, increasing the level for equalization aid, and year-to-year changes in district property values. Because so many factors are involved, we weren't able to determine how much of the total increase was attributable to each factor. Appendix C includes a more complete explanation of how State equalization aid is calculated.*
  - *Capital outlay equalization aid increased by almost \$63 million. Approximately \$55 million of the increase was because the Legislature added equalization aid for the first time in 2005-06. The increase attributable to raising the cap was because the Legislature raised the cap on capital outlay from 4 mills to 8 mills was \$7 million.*
  - *Bond and interest equalization aid increased by almost \$34 million. Although no changes were made to the formula, one reason bond and interest payments increased was an increase in outstanding bonds. Based on Department data, outstanding bonds increased from \$2.9 billion at the beginning of fiscal year 2005 to \$3.6 billion by the end of fiscal year 2007.*
  
- **Special education categorical aid increased by more than \$271 million.** Several factors explain this increase. The Legislature increased its special education categorical aid reimbursement level from 83.2% in 2004-05 to 89.3% in 2005-06, and finally to 92% in 2006-07, adding more than \$76 million in categorical aid. Furthermore, special education costs have grown significantly over the last several years, accounting for nearly \$195 million of the total increase. Among these additional costs were recent changes to the rules for school-based Medicaid, which were projected to cost the State an estimated \$24 million in funding for 2007-08—92% of which the Legislature agreed to replace through the regular special education formula. For more information about the changes to school-based Medicaid, see Question 2 of our December 2007 audit report, *K-12 Education: Reviewing Issues Related to Special Education Funding*.
  
- **The State's contribution to KPERs increased by more than \$145 million.** The increase was caused by an increase in the State's contribution rate (\$97 million), and an increase in school district staff and salaries (\$48 million).

**In general, districts that received the most new funding per student had more poverty.** To compare characteristics of school districts, we identified the upper and lower 25% of all districts based on the amount of new State funding they received per student between the 2004-05 and 2007-08 (estimated) school years. *Figure 1-3* compares the districts in these two groups on a number of measures related to size and poverty. As the figure shows, districts that received the most new State funding per student had a greater percent of students who qualify for free lunches (33% vs. 24%) and slightly larger average enrollments (1,722 vs. 1,358).

<b>Figure 1-3</b> <b>Characteristics of School Districts Receiving The Most and Least Additional State Funding Per Student FTE</b> <b>2004-05 (actual) vs. 2007-08 (estimated)</b>		
	<b>Most New Funding (Top 25%)</b>	<b>Least New Funding (Bottom 25%)</b>
# Districts included	74	74
<b>NEW FUNDING</b>		
Average amount of new State funding per student	\$2,673	\$583
<b>DISTRICT SIZE</b>		
Average 2007-08 Student Enrollment	1,722	1,358
# of districts with at least <u>1,725 students</u>	9	7
# of districts with at least <u>10,000 students</u>	3	2
<b>POVERTY</b>		
Average % of students who qualify for free lunch	33%	24%
# of districts where <u>more than 20%</u> of the students qualify for free lunch	64	48
# of districts where <u>more than 40%</u> of the students qualify for free lunch	19	6
Source: LPA analysis of KSDE State aid reports and school district budget data.		

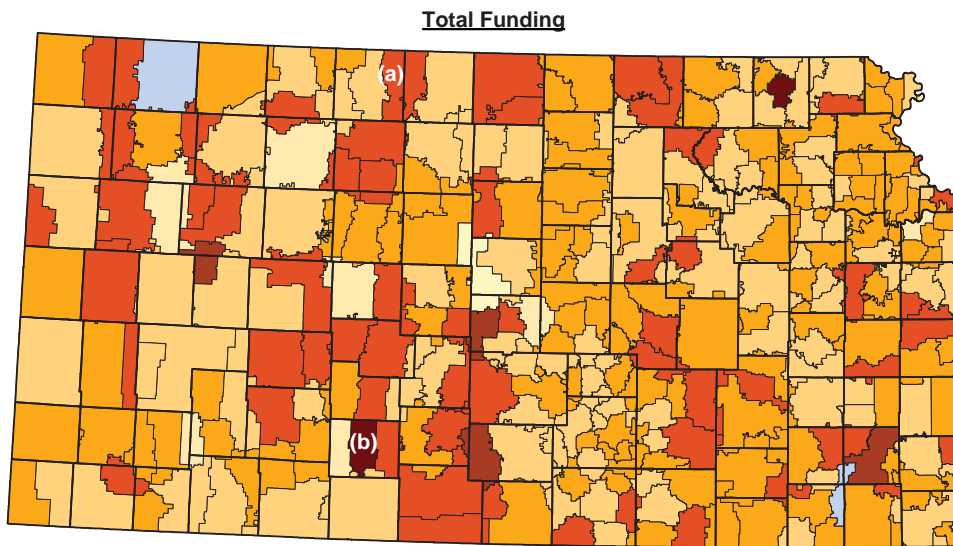
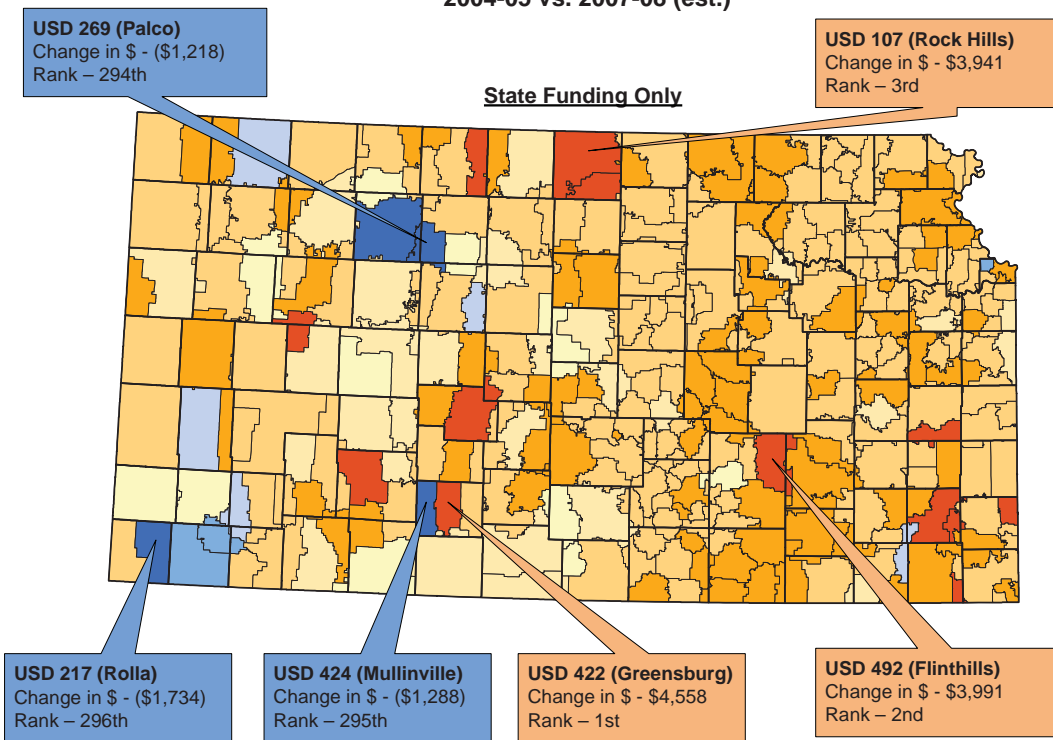
To show the districts receiving the most new funding per student, we've mapped the amount of new funding per student for each district in **Figure 1-4** on the next page. The top map shows the amount of new State funding per student for each district, while the bottom map shows all new funding per student. As the top map shows, the amount of new State funding per student varied significantly, from an increase of \$4,558 per student in Greensburg, to a decrease of \$1,734 per student in Rolla.

**Appendix E** shows the amount of new funding per student (both State funding and total funding) each district received between the 2004-05 and 2007-08 (estimated) school years.

**More Than 70% of Districts' Increased Spending For Operations Between 2004-05 and 2006-07 Was for Student Instruction**

To estimate how districts have spent the new money that they received since the Legislature began making changes to the funding formula in 2005, we compared districts' spending patterns in 2004-05 (the year before the changes) to their spending patterns in 2006-07 (the most recent year for which data were available). Because the primary concern behind this audit was whether new funds had been spent in the classroom for student instruction, we limited our analysis

**Figure 1-4**  
**Changes in Funding per FTE Student by District**  
**2004-05 vs. 2007-08 (est.)**



**Legend**

(\$1,999) - (\$1,000)	(\$999) - (\$500)	(\$499) - \$0	
\$0.01 - \$499	\$500 - \$999	\$1,000 - \$1,999	\$2,000 - \$2,999
\$3,000 - \$5,999	\$6,000 - \$8,999	\$9,000 - \$11,999	

(a) USD 324 (Eastern Heights) received a \$2.0 million private contribution in 2004-05 (our base year). We removed this contribution from the total funding calculation. If left in, the district would appear to have **lost \$9,360** in total funding per FTE between 2004-05 and 2007-08.  
 (b) USD 422 (Greensburg) budgeted \$15.0 million in local capital outlay funds for the 2007-08 school year due to the local tornado damage. We removed this contribution from the total funding calculation. If left in, the district would appear to have **gained \$88,052** in total funding per FTE between 2004-05 and 2007-08.

Source: LPA analysis of KSDE State aid reports and school district budget data.

to operating spending. As a result, this analysis excludes spending on large capital projects. In addition, because districts have no discretion over how KPERS funds are spent, those expenditures have been excluded as well.

We also looked at staffing data for the same years, and asked superintendents to tell us how they spent their new funds. The expenditure and staffing data were compiled and reported by the Department. Because of time limitations, we conducted limited testwork which disclosed no significant discrepancies, as discussed on page 2 of this report.

In total, districts spent \$630 million more on district operations in 2006-07 than they did in 2004-05. **Figure 1-5** summarizes the increased spending by functional area. As the figure shows, more than 70% of the increased spending for this time period was for student instruction, which includes activities that deal directly with the interaction between teachers and students. The far right column shows that most school districts—278 out of 296—increased spending on instruction.

<b>Figure 1-5 Summary of School District Spending Increases 2004-05 vs. 2006-07 School Year</b>				
Functional Area	Increase from		% of Total Increase	# of districts that increased spending in this area (a)
	\$	%		
Instruction	\$448,072,466	20%	71%	278
Support Services				
<i>Student Support</i>	\$21,858,509	13%	3%	205
<i>Instruction Support</i>	\$34,675,272	22%	6%	199
Total Support Services	\$56,533,781	17%	9%	202
Administration				
<i>District Administration(b)</i>	\$18,404,222	9%	3%	184
<i>School Administration</i>	\$30,669,884	14%	5%	239
Total Administration	\$49,074,105	12%	8%	221
Operations and Maintenance	\$52,077,190	14%	8%	226
Transportation	\$23,829,903	15%	4%	212
<b>Total</b>	<b>\$629,587,445</b>	<b>18%</b>	<b>100%</b>	<b>267</b>
<p>(a) The analysis includes a total of 287 districts. 13 districts that were involved in a consolidation during this time have been excluded.</p> <p>(b) District administration includes several categories of services: administrative support services, special area administrative services, and supplemental services.</p> <p>Source: LPA analysis of unaudited school district expenditures submitted to the Department of Education.</p>				

Most of the increased spending for student instruction (77%) was for salaries and benefits. *Figure 1-6* summarizes districts' increased spending on student instruction by type of expenditure. From 2004-05 to 2006-07, spending on student instruction increased by \$448 million, \$345 million of which was spent on salaries and benefits (77%).

**Figure 1-6**  
**Summary of Spending on Student Instruction, By Type of Expenditure**  
**2004-05 and 2006-07 School Years**

Type of Instructional Expenditure	School Year		Increase		% of Total Increase
	2004-05	2006-07	\$	%	
Salaries and Benefits					
<i>Regular Certified Salaries</i>	\$1,360,511,971	\$1,585,521,094	\$225,009,123	17%	50%
<i>Non-Certified Salaries</i>	\$113,181,849	\$143,129,059	\$29,947,210	26%	7%
<i>Other, related to salary</i>	\$20,945,131	\$31,159,547	\$10,214,416	49%	2%
<i>Employee Benefits</i>	\$309,869,217	\$389,647,561	\$79,778,344	26%	18%
Total Salaries and Benefits	\$1,804,508,168	\$2,149,457,261	\$344,949,093	19%	77%
Tuition Payments to Coops and Interlocals	\$209,134,260	\$258,422,224	\$49,287,964	24%	11%
Materials and Supplies, including books	\$193,013,855	\$236,357,061	\$43,343,206	22%	10%
Professional/Technical Services	\$30,813,065	\$36,189,840	\$5,376,775	17%	1%
Purchased Property Services <i>(repair, maintain, and rent property)</i>	\$1,697,466	\$5,737,901	\$4,040,435	238%	1%
Equipment, including buses	\$13,583,309	\$14,658,304	\$1,074,995	8%	0%
<b>Total</b>	<b>\$2,252,750,123</b>	<b>\$2,700,822,591</b>	<b>\$448,072,468</b>	<b>20%</b>	<b>100%</b>

Source: LPA analysis of unaudited school district expenditures submitted to the Kansas Department of Education.

Spending on salaries and benefits appears to have increased for three reasons:

- **Districts hired additional instructional staff, including both teachers and paraprofessionals.** Overall, the number of certified teachers increased by 4.7% over the two years (from 32,825 to 34,351 FTE). Regular certified teachers increased by 3.9% (from 27,069 to 28,122 FTE), and special education teachers increased by 5.7% (from 3,543 to 3,746 FTE). The number of regular and special education paraprofessionals increased by 19% (from 7,108 to 8,465 FTE).
- **Districts increased teacher salaries.** Statewide, the average teacher salary (including benefits and supplemental pay) increased by 11% over the two years (from \$44,436 to \$49,341). It's important to note this increase was not uniform. Changes in average teacher salaries ranged from a 21% increase at Haven, to a 6% decrease at Eastern Heights. In all, average teacher salaries increased in most districts—in 267 of the 290 districts we were able to make comparisons for (some districts had to be excluded because of problems with their salary data). Districts with the greatest average salary increases (top 25%) tended to be larger districts, with an average enrollment of 2,381 students. Districts with the lowest average salary increases (bottom 25%) tended to be smaller districts with an average enrollment of 486 students.

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To find out what caused some average salaries to decrease, we talked to officials from a few school districts. They told us that staffing changes affected average teacher salaries, including hiring additional teachers, or replacing retiring teachers with new teachers at a lower salary.

- **Districts spent more on benefits for their instructional staff.** Overall, spending on benefits for instructional staff increased by a total of \$80 million from 2004-05 to 2006-07, \$32.7 million of which was for health insurance. Some of the increased spending on benefits was caused by districts adding staff or increasing salaries, and also may have been because existing benefit packages were enhanced.

**Districts spent \$101 million more on special education in 2006-07 than in 2004-05.** The State's share of these special education costs would have increased anyway, even if the funding formula hadn't changed. That's because special education is based on reimbursing districts for a share of their costs—costs that increase each year if more students are identified for special education, and as the salaries of the teachers that serve them also increase.

In 2006-07, even under the old funding formula (before the changes), districts would have received \$50 million more in special education funding than they received in 2004-05. That amount would have covered almost half of the increased spending, with the remaining increase in spending being covered with the new funding districts received under the changed formula.

**In addition, district officials told us they spent some of the new funding to create or expand instruction programs.** Because the amount spent on each type of instructional program isn't available from school district budgets, we asked school district superintendents to tell us how their districts spent the new funding. We sent 296 questionnaires and received 206 responses, for a response rate of 70%. Superintendents who responded told us they spent new money on the following:

- **73% of superintendents told us they added or expanded all-day kindergarten programs.** In 2004-05, 171 districts offered all-day kindergarten in at least one school; by 2006-07 the number of districts had grown to 226 (a 32% increase). According to the Department's figures, Statewide enrollment in all-day kindergarten programs increased from 14,772 students in 2004-05 to 21,745 students in 2006-07 (a 47% increase).
- **67% of the superintendents told us they added or expanded before-school and after-school programs.** Examples of before- and after-school programs include tutoring assistance and reading programs.

- **61% of the superintendents told us they spent some of the new at-risk funding on technology.** Technology spending could include things like student laptops, specialized instructional software, or technology support staff.
- **53% of the responding superintendents told us they added or expanded four-year-old at-risk programs.** Statewide, enrollment in four-year-old at-risk programs increased from 2,575 students in 2004-05 to 2,986 students in 2006-07 (a 16% increase). Over the same time period, the number of pre-kindergarten teachers increased from 380 FTE teachers to 404 FTE teachers (a 6% increase).

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***About 29% of Districts' Increased Spending Between 2004-05 and 2006-07 Was for Support Services, Administration, Maintenance, and Transportation***

Although our review of school district expenditure data showed that most districts increased spending for student instruction, districts also increased spending in other areas. **Figure 1-7** summarizes the spending and staffing changes in these other areas. As the figure shows, districts also increased their spending in the following areas from 2004-05 to 2006-07:

- **Expenditures for support services increased by nearly \$57 million, or about 17%.** In general, support services include both instruction support (such as library services, curriculum services, and occupational and physical therapists) and student support services (such as social workers, guidance counselors, and psychologists).
- **Expenditures for school- and district-level administration increased by \$49 million, or about 12%.** The overwhelming majority of this increase (\$44.2 million or 90%) was for salaries and benefits. Some of the increase was because districts hired additional administrative staff, including assistant superintendents and assistant principals, but salaries for many existing administrator positions increased as well. For example, the average superintendent salary increased almost \$6,600 and the average principal salary increased almost \$6,300. In comparison, the average salary for a certified teacher increased just more than \$4,900.
- **Expenditures for operations and maintenance increased by \$52 million, or about 14%.** Of that increase, \$25 million was for increased spending on salaries and benefits and \$13 million was for increased spending on utilities.
- **Expenditures for student transportation increased by \$24 million, or about 15%.** It's interesting that while spending on transportation increased significantly over this two-year period, the amount of funding districts received didn't keep pace. This means all the increased spending for transportation had to come from other sources of funding. In some districts these costs likely were covered with some of their new funding. Anecdotally, we know that some districts charge fees for transporting students who live less than 2.5 miles from their schools. For this audit, we didn't determine which districts charged fees to offset the increased costs.



Figure 1-7 Select Information about Non-Instruction Spending 2004-05 and 2006-07 School Years				
	School Year		Increase 2004-05 to 2006-07	
	2004-05	2006-07	## or \$\$	%
<b>SUPPORT SERVICES</b>				
<b>Instructional Support</b>				
Total Spending	\$154.9 mil	\$189.6 mil	\$34.7 mil	22%
# of Instructional Support Staff (FTE)	1,697.7	1,795.3	97.6	6%
<b>Student Support</b>				
Total Spending	\$170.4 mil	\$192.3 mil	\$21.9 mil	13%
# of Student Support Staff (FTE)	2,945.0	3,059.9	114.9	4%
<b>ADMINISTRATION</b>				
<b>District-Level Administration</b>				
Total Spending	\$206.9 mil	\$225.3 mil	\$18.4 mil	9%
# of Superintendents (FTE)	268.7	267.1	(1.6)	(1%)
# of Assistant Superintendents (FTE)	83.8	93.5	9.7	12%
Average Superintendent Salaries	\$91,303	\$97,945	\$6,642	7%
<b>School-Level Administration</b>				
Total Spending	\$218.7 mil	\$249.3 mil	\$30.7 mil	14%
# of Principals (FTE)	1,225.6	1,243.0	17.4	1%
# of Assistant Principals (FTE)	491.7	518.1	26.4	5%
Average Principal Salaries	\$71,645	\$77,929	\$6,285	9%
<b>OPERATIONS AND MAINTENANCE</b>				
Total Spending	\$383.2 mil	\$435.2 mil	\$52.1 mil	14%
Salary and Benefits \$	\$188.1 mil	\$213.1 mil	\$25.0 mil	13%
Utilities \$	\$65.5 mil	\$78.1 mil	\$12.6 mil	19%
<b>STUDENT TRANSPORTATION</b>				
Total Spending	\$158.4 mil	\$182.2 mil	\$23.8 mil	15%
# kids transported	194,391.8	199,376.7	4,984.9	3%
Source: LPA analysis of unaudited KSDE data.				

**Overall, Reading and Math Student Outcomes Continue To Show Improvement for All Grade Levels**

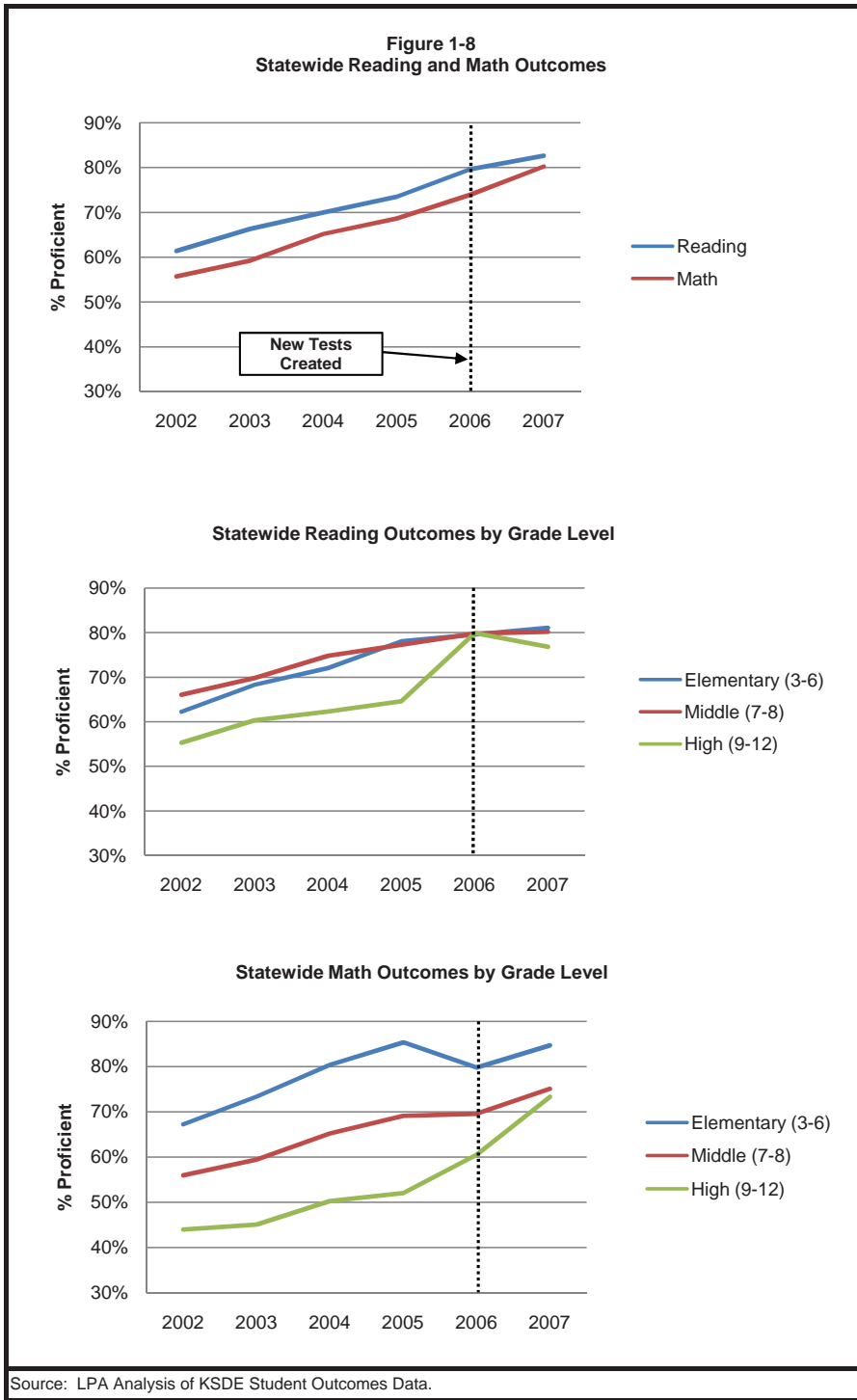
Like all states, Kansas administers assessment tests to measure how well students are learning the State's K-12 curriculum. As required each year by the federal law, No Child Left Behind (NCLB), 3rd through 8th graders take both the math and reading assessments each year, while high school students take the math and reading assessments only once. In addition, students in select grades take science assessments every year and history/government assessments every other year. For our analysis, we looked only at student performance on the reading and math assessments because those are the only tests that are administered each year.

**Student outcomes have been improving for years, and have continued to improve since the new funding was added for the 2005-06 school year.** On the following page *Figure 1-8* summarizes the Statewide performance of elementary, middle, and high school students in math and reading from 2001-02 to 2006-07. As the figure

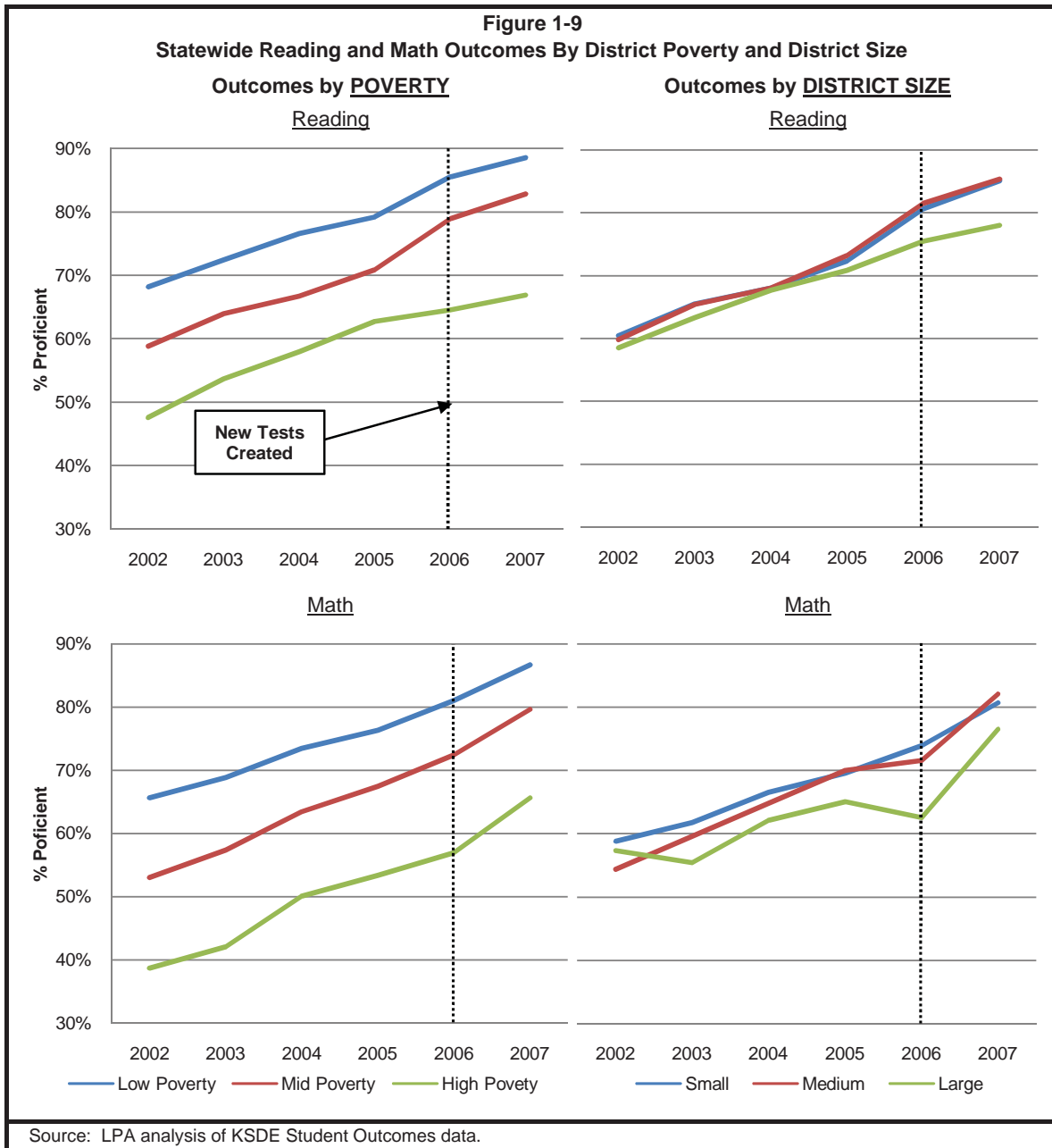
shows, student outcomes had been improving for several years before the changes to the funding formula, and have continued to improve.

In 2005-06, a noticeable downward trend appears in the student assessment performance data. According to Department officials, this trend is not an indicator that students performed more poorly than in the past. That same year, the Department created new Statewide assessments—adding new grades as required by No Child Left Behind and adjusting for changes in the State’s curriculum standards. Department officials told us the new assessments aren’t comparable to the old ones.

**Student outcomes continue to be worse for large districts and districts with high poverty.** *Figure 1-9* on page 21 combines the assessment results for all grade levels, and shows the results when districts are grouped by size and by poverty level. As the graphs in the upper part of the figure show, students from



districts with high poverty always have scored much lower on math and reading, and continue to do so. As the graphs in the figure show, larger districts (those with more than 1,725 students) generally have scored lower on math and reading, although the differences aren't as pronounced as when districts are grouped by poverty.



***Conclusion:***

Since the Legislature began making changes to the school finance formula in 2005, school districts have received, cumulatively, \$2.3 billion in new funding over the last three years. Because student performance is the result of years of accumulated instruction, it's too early to tell how the new funding has affected performance. However, our review of recent expenditures showed that most of districts' increased spending was in the area thought to have the most direct impact on performance—student instruction—although there also were notable increases in spending for administration, maintenance, and transportation.

## APPENDIX A

### Scope Statement

This appendix contains the scope statement for this audit that was requested and approved by the 2010 Commission on Tuesday, October 23, 2007. For reporting purposes, we separated the audit into two parts. This first part answers the third question. The second part will be released at a later date and will answer questions one and two. The two reports should be read in conjunction.

#### **K-12 Education: School Districts' Use of Additional State Funding**

In the 1999 suit *Montoy v. State of Kansas*, two school districts alleged that the State's school finance formula failed to make suitable provisions to fund K-12 education as required by the Kansas Constitution. In its January 2005 decision regarding the case, the Kansas Supreme Court ruled that the Legislature had failed to meet its burden to "make suitable provision for finance" of public schools and directed the Legislature to increase school funding.

During the 2005 regular and special sessions, the Legislature added almost \$290 million in school funding for the 2005-06 school year. Then, during the 2006 session, it passed a three-year school finance plan to phase in another \$466 million by the 2008-09 school year, with much of the new funding directed at providing additional services for "at-risk" students. The \$756 million increase in funding prompted the Court to dismiss the lawsuit against the State in July 2006.

Recently, legislators and members of the 2010 Commission have expressed concerns regarding how school districts have used the new funding they have received as a result of the Legislature's changes to the school finance formula. Specifically, they would like to know if the districts are using their at-risk and professional development funding on programs that have been shown to be successful through education research. They also would like to know whether districts have used the new funding to increase teacher salaries or for other types of instruction expenditures. This school district performance audit answers the following questions:

- 1. Have school districts spent the State At-Risk funding they've received in recent years on services that are likely to be effective?** To answer this question, we would review data from the Department of Education to determine how much At-Risk funding each school district in Kansas has received over the last few years. For a sample of districts, we would review data from the districts and the Department to determine the number of students served with State At-Risk funding, the types of services provided, and the research (if any) supporting the effectiveness of these services. We would review each district's results on the Statewide math and reading assessments for the last few years to determine if the sample districts have made progress in closing the "achievement gap" for economically disadvantaged students. We would conduct additional work as necessary.

2. **What kinds of professional development programs do Kansas school districts provide and are they likely to be effective?** To answer this question, we would review Department of Education records to determine how much each school district has spent on professional development programs over the last several years, and identify the funding sources for the expenditures. For a sample of districts, we would contact district officials and review Department and district records to find out what kinds of professional development programs they've funded over the last few years. We would determine if the programs used by the districts have been shown to be effective through education research. We would survey teachers to find out their opinions about the quality of professional development programs in their districts. We would also review any information the school districts have compiled to assess the effectiveness of their professional development programs. We would conduct additional work as necessary.
  
3. **How have school districts used the total additional State funding they've received since 2005?** To answer this question, we would use enrollment data from the Department of Education to determine how much funding districts would have received over the last couple of years if the school finance formula hadn't been changed in 2005, and compare that to the amount they've actually received since the changes. For a sample of districts, we would interview district officials and staff, and review accounting and other records as necessary to determine how they've spent the additional funding. In addition, we would review teacher salary data for all districts from the Department to determine how much teacher salaries have changed Statewide since 2005. We would conduct additional work as necessary.

**Estimated Resources: 4 staff (20-24 weeks)**

## **APPENDIX B**

### **Three-Year Change in School District Revenues (All Sources) Over the 2004-05 School Year**

This appendix contains a complete summary of the three-year change in State, local, and federal funding for each school district, as compared to the 2004-05 school year.

**Appendix B**  
**School Districts Change in Revenues (State, local, and federal)**  
**Over the 2004-05 School Year**  
**2005-06 to 2007-08 (estimated) School Years**

District			Additional <u>State</u> Revenue				
District #	District Name	Student Enrollment (2007-08)	General State Aid	Local Option Budget Equal Aid	Capital Outlay Equal Aid	Bond & Interest Equal Aid	Special Education Aid
101	Erie	574.5	(\$2,028,221)	(\$180,715)	\$93,492	\$0	\$143,850
102	Cimarron-Ensign	653.5	\$801,924	\$264,953	\$95,858	\$3,271	\$418,126
103	Cheylin	143.0	\$191,158	\$0	\$0	\$0	\$106,296
105	Rawlins County	309.0	(\$566,248)	\$82,363	\$14,897	\$0	\$273,615
106	Western Plains	171.0	(\$919,346)	\$0	\$0	\$0	\$9,643
107	Rock Hills (a)	266.5	(\$113,182)	\$577,051	\$10,992	\$18,286	\$338,677
108	Washington County (a)	414.5	\$357,863	\$772,562	\$0	\$19,401	\$412,796
109	Republic County (a)	503.0	\$5,201	\$471,847	\$11,323	\$17,811	\$334,082
200	Greeley County	236.8	\$56,460	\$0	\$0	\$0	\$63,533
202	Turner	3,769.6	\$9,671,967	\$4,449,923	\$1,187,482	\$528,854	\$1,596,848
203	Piper	1,527.0	\$368,480	(\$4,434)	\$197,260	(\$200,654)	\$473,221
204	Bonner Springs	2,362.2	\$5,011,849	\$1,714,912	\$659,774	\$120,185	\$810,857
205	Bluestem	631.9	\$645,871	\$791,347	\$125,089	\$24,288	\$445,461
206	Remington-Whitewater	537.0	\$956,581	\$504,093	\$19,605	\$149,737	\$408,838
207	Ft. Leavenworth	1,601.1	\$3,539,994	\$1,816,527	\$11,308	\$0	\$771,797
208	WaKeeney	400.0	\$492,087	\$53,107	\$0	\$0	\$408,149
209	Moscow	209.3	(\$799,407)	\$0	\$0	\$0	\$35,390
210	Hugoton	985.4	(\$1,926,225)	\$0	\$0	\$0	\$388,197
211	Norton	663.5	\$875,149	\$525,867	\$50,855	\$0	\$477,704
212	Northern Valley	190.0	\$494,741	\$256,367	\$34,615	\$0	\$178,026
213	West Solomon	45.5	(\$311,331)	\$0	\$0	\$0	\$17,136
214	Ulysses	1,622.5	(\$1,679,835)	\$0	\$0	\$0	\$599,270
215	Lakin	615.5	(\$930,984)	\$0	\$0	\$0	\$153,399
216	Deerfield	290.0	\$476,048	\$0	\$0	\$0	\$109,841
217	Rolla	201.0	(\$940,704)	\$0	\$0	\$0	\$61,279
218	Elkhart	664.5	\$759,566	\$0	\$0	\$0	\$228,577
219	Minneola	277.0	\$660,233	\$219,125	\$11,009	\$2,638	\$209,228
220	Ashland	208.5	(\$388,592)	\$0	\$0	\$0	\$115,037
223	Barnes	354.5	\$429,268	\$465,396	\$36,825	\$43,464	\$395,402
224	Clifton-Clyde	306.5	\$326,819	\$212,156	\$31,397	\$0	\$213,149
225	Fowler	175.5	\$695,765	\$111,973	\$1,074	\$0	\$126,089
226	Meade	476.5	\$206,904	\$0	\$0	\$0	\$299,575
227	Jetmore	276.0	(\$6,771)	\$90,007	\$19,941	(\$58,750)	\$164,574
228	Hanston	72.0	(\$383,676)	\$0	\$0	\$0	\$19,365
229	Blue Valley	19,823.8	\$14,084,190	\$0	\$0	\$0	\$13,395,158
230	Spring Hill	1,795.0	\$3,115,584	\$1,198,470	\$80,696	\$199,442	\$1,085,229
231	Gardner-Edgerton	4,129.0	\$13,353,898	\$5,399,568	\$992,159	\$3,109,147	\$2,796,461
232	DeSoto	5,718.9	\$12,934,080	\$4,225,332	\$416,199	\$55,933	\$4,100,720
233	Olathe	24,798.7	\$34,975,171	\$23,298,555	\$1,928,138	\$1,694,740	\$17,809,558



				Additional Local Revenue	Additional Federal Revenue	Total Additional Revenue (3-Year Total)
KPERS	Prof Devel Aid	Other	3-Year Total	3-Year Total	3-Year Total	
\$20,011	\$4,492	\$187,449	(\$1,759,642)	\$1,291,529	(\$545,865)	(\$1,013,978)
\$146,679	\$9,908	\$5,165	\$1,745,884	\$164,163	\$40,586	\$1,950,633
\$36,994	\$29	(\$758)	\$333,719	\$177,866	\$29,051	\$540,636
(\$341,466)	\$2,596	\$11,945	(\$522,298)	\$13,585	(\$66,818)	(\$575,530)
(\$13,460)	\$3,443	\$45,778	(\$873,942)	\$1,348,895	\$11,730	\$486,683
\$45,375	\$1,935	(\$1,071)	\$878,063	(\$273,861)	(\$15,188)	\$589,014
\$42,904	\$4,256	(\$97,479)	\$1,512,302	\$43,838	(\$32,506)	\$1,523,634
\$73,591	\$5,535	(\$5,234)	\$914,156	\$17,826	(\$149,184)	\$782,798
\$64,474	\$0	(\$7,600)	\$176,866	\$179,766	\$61,689	\$418,321
\$1,329,858	\$15,439	\$189,250	\$18,969,621	\$4,588,083	(\$249,493)	\$23,308,211
\$359,642	\$21,153	(\$7,719)	\$1,206,949	\$11,543,584	(\$42,307)	\$12,708,226
\$606,018	\$17,438	\$48,991	\$8,990,024	\$4,557,963	(\$178,032)	\$13,369,955
\$168,434	\$9,287	\$4,073	\$2,213,850	\$543,735	\$33,386	\$2,790,971
\$176,226	\$8,190	(\$2,194)	\$2,221,077	\$1,229,374	\$51,697	\$3,502,148
\$352,799	\$17,283	(\$3,296)	\$6,506,412	\$2,074,108	(\$795,949)	\$7,784,571
\$112,977	\$0	\$31,289	\$1,097,609	(\$128,701)	\$826,426	\$1,795,334
\$82,572	\$1,831	\$18,824	(\$660,790)	\$2,242,386	\$70,687	\$1,652,283
\$267,803	\$13,912	(\$417,788)	(\$1,674,101)	\$5,998,628	(\$244,734)	\$4,079,793
\$166,783	\$2,904	(\$857)	\$2,098,405	\$63,620	(\$96,783)	\$2,065,243
\$63,205	\$3,618	\$1,536	\$1,032,108	\$56,225	(\$99,785)	\$988,548
\$5,800	\$609	\$27,377	(\$260,409)	\$69,924	(\$71,802)	(\$262,287)
\$436,218	\$14,343	\$397,728	(\$232,276)	\$9,756,485	(\$175,740)	\$9,348,469
\$143,502	\$9,309	\$67,201	(\$557,573)	\$4,042,725	(\$144,069)	\$3,341,083
\$117,396	\$6,773	(\$78,563)	\$631,494	\$1,318,749	\$11,108	\$1,961,351
\$65,707	\$2,110	\$56,924	(\$754,684)	\$2,059,342	(\$35,690)	\$1,268,967
\$203,120	\$0	\$11,803	\$1,203,066	\$3,645,173	\$186,537	\$5,034,776
\$52,174	\$1,984	\$2,103	\$1,158,494	\$387,408	(\$50,243)	\$1,495,659
\$53,606	\$3,432	\$98,658	(\$117,859)	\$840,645	(\$5,329)	\$717,456
\$109,698	\$8,073	(\$686)	\$1,487,440	\$581,026	(\$88,960)	\$1,979,505
\$78,422	\$0	(\$362)	\$861,581	\$96,669	(\$20,285)	\$937,964
\$55,715	\$2,037	\$2,940	\$995,593	\$1,018,955	\$85,162	\$2,099,710
\$123,440	\$5,745	(\$14,856)	\$620,808	\$1,349,412	(\$15,883)	\$1,954,337
\$49,485	\$711	\$6,838	\$266,035	\$1,462,922	\$73,125	\$1,802,082
(\$17,766)	\$987	\$5,273	(\$375,817)	\$349,658	(\$14,668)	(\$40,827)
\$5,843,795	\$354,740	\$375,238	\$34,053,121	\$67,107,355	\$1,812,785	\$102,973,261
\$673,083	\$28,090	\$28,920	\$6,409,514	\$5,666,579	(\$60,093)	\$12,016,000
\$1,670,369	\$60,346	\$39,653	\$27,421,601	\$11,869,902	\$434,218	\$39,725,721
\$1,996,300	\$32,780	\$33,158	\$23,794,501	\$12,190,978	\$307,727	\$36,293,207
\$7,647,603	\$104,229	\$625,585	\$88,083,579	\$66,163,773	\$5,921,127	\$160,168,479

**Appendix B**  
**School Districts Change in Revenues (State, local, and federal)**  
**Over the 2004-05 School Year**  
**2005-06 to 2007-08 (estimated) School Years**

District			Additional <u>State</u> Revenue				
District #	District Name	Student Enrollment (2007-08)	General State Aid	Local Option Budget Equal Aid	Capital Outlay Equal Aid	Bond & Interest Equal Aid	Special Education Aid
234	Ft. Scott	1,909.4	\$3,338,411	\$745,713	\$137,172	\$11,823	\$714,321
235	Uniontown	452.5	\$1,017,151	\$411,098	\$0	\$18,635	\$220,035
237	Smith Center	473.0	\$134,817	\$571,819	\$30,590	\$0	\$266,332
238	West Smith County	162.5	\$236,289	\$158,843	\$0	\$0	\$93,812
239	North Ottawa County	590.2	\$810,123	\$631,243	\$57,943	\$73,626	\$471,754
240	Twin Valley	631.5	\$772,629	\$611,630	\$0	\$122,166	\$445,262
241	Wallace	212.5	(\$95,507)	\$0	\$0	\$0	\$73,527
242	Weskan	112.0	\$59,684	\$92,419	\$6,218	\$0	\$778
243	Lebo-Waverly	558.5	\$959,874	\$570,765	\$0	\$25,902	\$728,732
244	Burlington	828.5	\$11,075	\$0	\$0	\$0	\$972,506
245	LeRoy-Gridley	262.0	\$240,440	\$113,838	\$4,826	\$0	\$226,139
246	Northeast	554.5	\$1,780,496	\$1,291,576	\$0	\$113,200	\$412,467
247	Cherokee	738.5	\$1,316,739	\$857,826	\$0	\$0	\$481,458
248	Girard	1,008.5	\$1,538,154	\$817,205	\$180,169	\$31,044	\$554,544
249	Frontenac	789.0	\$1,733,995	\$746,402	\$0	(\$827,085)	\$480,457
250	Pittsburg	2,567.8	\$4,968,368	\$2,574,891	\$449,376	\$162,258	\$1,486,755
251	North Lyon County	545.1	(\$76,339)	\$232,535	\$94,044	(\$16,464)	\$219,166
252	Southern Lyon County	553.5	\$438,454	\$445,356	\$77,467	(\$6,449)	\$297,957
253	Emporia	4,544.2	\$10,069,384	\$3,331,648	\$828,020	\$800,415	\$2,269,538
254	Barber County	527.0	(\$541,128)	(\$54,122)	\$0	(\$109,488)	\$398,374
255	South Barber County	220.0	(\$603,802)	\$0	\$0	\$0	\$164,795
256	Marmaton Valley	332.0	\$490,838	\$185,403	\$0	\$15,333	\$202,926
257	Iola	1,437.0	\$1,920,640	\$1,558,682	\$243,475	(\$855,871)	\$1,164,627
258	Humboldt	508.5	\$416,117	\$185,658	\$29,805	\$33,369	\$340,867
259	Wichita	45,182.3	\$122,537,564	\$49,068,900	\$12,341,918	\$1,568,138	\$17,528,482
260	Derby	6,184.2	\$10,091,819	\$4,652,304	\$1,117,043	\$173,674	\$2,513,742
261	Haysville	4,561.2	\$9,374,234	\$5,529,888	\$1,219,016	\$2,205,789	\$2,346,153
262	Valley Center	2,531.5	\$4,615,583	\$1,796,806	\$444,270	\$443,284	\$1,778,033
263	Mulvane	1,829.0	\$2,774,024	\$1,676,760	\$0	\$513,916	\$167,179
264	Clearwater	1,279.6	\$2,660,400	\$1,504,534	\$354,175	\$340,095	\$786,581
265	Goddard	4,717.8	\$11,394,388	\$4,686,665	\$1,289,590	\$2,040,457	\$3,371,707
266	Maize	6,201.0	\$8,360,520	\$4,288,813	\$1,118,675	\$945,190	\$4,179,398
267	Renwick	1,961.8	\$1,413,335	\$1,341,868	\$501,641	(\$115,873)	\$1,358,867
268	Cheney	774.3	\$597,100	\$637,717	\$187,871	\$63,757	\$477,841
269	Palco	156.5	(\$530,772)	\$0	\$0	\$0	\$144,542
270	Plainville	364.0	(\$241,797)	(\$103,307)	\$12,393	\$0	\$308,441
271	Stockton	312.0	(\$136,804)	\$67,053	\$56,648	\$0	\$214,853
272	Waconda	365.1	\$444,441	\$285,941	\$29,544	\$0	\$294,621
273	Beloit	714.8	\$925,502	\$940,831	\$160,695	\$0	\$309,011

				Additional Local Revenue	Additional Federal Revenue	Total Additional Revenue (3-Year Total)
KPERS	Prof Devel Aid	Other	3-Year Total	3-Year Total	3-Year Total	
\$543,245	\$9,301	\$2,665	\$5,502,651	\$1,523,628	\$887,838	\$7,914,117
\$129,364	\$630	(\$232)	\$1,796,681	\$373,221	\$18,304	\$2,188,206
\$97,852	\$6,386	(\$3,039)	\$1,104,757	\$835,996	(\$27,049)	\$1,913,703
\$37,619	\$1,840	(\$1,259)	\$527,145	\$19,187	(\$45,892)	\$500,439
\$130,592	\$12,209	\$5,479	\$2,192,969	\$1,074,603	\$21,748	\$3,289,321
\$129,972	\$13,588	\$41,727	\$2,136,974	\$558,027	\$148,122	\$2,843,123
\$55,947	\$2,495	(\$209)	\$36,253	\$703,362	(\$68,342)	\$671,273
\$35,061	\$1,542	(\$1,974)	\$193,729	\$294,195	(\$66,297)	\$421,626
\$100,103	\$4,075	\$498	\$2,389,949	\$92,876	\$80,935	\$2,563,759
\$348,824	\$19,790	(\$1,260)	\$1,350,936	\$1,589,207	(\$247,620)	\$2,692,523
\$78,696	\$3,198	\$6,658	\$673,796	\$207,676	(\$330,221)	\$551,251
\$234,283	\$10,744	\$1,234	\$3,844,001	\$365,104	\$77,046	\$4,286,151
\$244,597	\$5,487	(\$4,093)	\$2,902,014	\$320,324	\$35,082	\$3,257,421
\$249,305	\$18,576	\$119,730	\$3,508,728	\$588,240	(\$88,653)	\$4,008,314
\$241,300	\$13,049	\$4,325	\$2,392,443	\$104,919	\$15,235	\$2,512,597
\$679,989	\$21,199	\$38,745	\$10,381,581	\$1,306,449	\$334,790	\$12,022,820
\$140,655	\$6,847	\$4,367	\$604,811	(\$133,507)	\$68,304	\$539,608
\$174,293	\$3,009	(\$1,110)	\$1,428,978	\$337,962	(\$22,832)	\$1,744,107
\$1,570,430	\$68,563	\$3,481	\$18,941,478	\$1,609,161	(\$3,660,517)	\$16,890,122
\$129,014	\$9,356	\$143,914	(\$24,080)	\$2,510,686	(\$8,933)	\$2,477,673
\$70,268	\$819	(\$7,411)	(\$375,331)	\$1,699,842	(\$91,833)	\$1,232,678
\$86,245	\$1,562	\$2,730	\$985,036	(\$34,471)	(\$195,938)	\$754,628
\$414,362	\$13,736	\$2,981	\$4,462,633	\$671,502	\$221,046	\$5,355,180
\$152,549	\$0	\$4,247	\$1,162,612	\$1,066,785	(\$559,172)	\$1,670,224
\$17,398,818	\$422,156	\$1,549,630	\$222,415,606	\$45,915,020	(\$4,201,170)	\$264,129,456
\$1,897,560	\$59,393	\$47,671	\$20,553,206	\$5,773,253	(\$1,717,352)	\$24,609,107
\$1,391,774	\$34,993	\$45,581	\$22,147,428	\$4,956,303	(\$1,234,236)	\$25,869,495
\$522,320	\$16,388	\$18,095	\$9,634,779	\$1,323,629	\$117,565	\$11,075,973
\$482,350	\$13,029	\$11,446	\$5,638,704	\$1,983,029	(\$408,887)	\$7,212,846
\$299,160	\$8,678	\$6,291	\$5,959,914	\$639,684	(\$71,627)	\$6,527,971
\$1,370,943	\$10,620	(\$478,943)	\$23,685,427	\$14,823,761	\$132,924	\$38,642,111
\$1,361,592	\$31,825	\$13,793	\$20,299,806	\$11,433,600	\$284,116	\$32,017,523
\$385,545	\$10,008	(\$18,813)	\$4,876,579	\$880,910	\$449,944	\$6,207,432
\$221,837	\$9,732	\$35,195	\$2,231,050	\$905,376	\$13,361	\$3,149,787
\$64,590	\$2,661	\$11,370	(\$307,609)	\$2,042,575	\$21,838	\$1,756,804
\$115,986	\$4,873	\$74,535	\$171,124	\$2,439,212	\$33,869	\$2,644,206
\$60,772	\$3,146	\$24,654	\$290,321	\$1,242,057	(\$19,788)	\$1,512,590
\$71,486	\$5,057	\$9,598	\$1,140,689	\$31,520	(\$80,557)	\$1,091,652
\$262,713	\$9,023	(\$1,167,838)	\$1,439,938	(\$24,398)	(\$197,436)	\$1,218,103

**Appendix B**  
**School Districts Change in Revenues (State, local, and federal)**  
**Over the 2004-05 School Year**  
**2005-06 to 2007-08 (estimated) School Years**

District			Additional <u>State</u> Revenue				
District #	District Name	Student Enrollment (2007-08)	General State Aid	Local Option Budget Equal Aid	Capital Outlay Equal Aid	Bond & Interest Equal Aid	Special Education Aid
274	Oakley	409.5	\$72,098	\$74,206	\$0	\$0	\$34,533
275	Triplains	87.9	\$9,064	\$0	\$0	\$0	\$75,033
279	Jewell	116.0	(\$244,431)	\$48,248	\$2,453	\$0	\$144,720
281	Hill City	381.4	(\$1,763,724)	(\$19,365)	\$2,678	\$0	\$234,150
282	West Elk	358.0	(\$115,255)	\$165,798	\$64,353	\$0	\$509,219
283	Elk Valley	179.6	\$434,350	\$4,059	\$0	(\$46,725)	\$184,479
284	Chase County	438.0	\$665,155	\$12,178	\$0	\$0	\$300,143
285	Cedar Vale	138.0	\$6,130	\$59,532	\$0	\$0	\$87,153
286	Chautauqua	381.0	\$275,405	\$220,530	\$77,713	\$0	\$186,186
287	West Franklin	731.5	\$616,943	\$565,705	\$0	\$0	\$628,021
288	Central Heights	577.5	\$427,460	\$1,122,343	\$0	\$97,252	\$328,800
289	Wellsville	828.0	\$849,588	\$813,862	\$158,922	\$71,349	\$496,247
290	Ottawa	2,414.7	\$4,300,341	\$1,984,084	\$451,634	\$1,260,680	\$1,606,542
291	Grinnell	91.5	(\$262,012)	\$0	\$0	\$0	\$17,854
292	Grainfield	132.0	(\$152,744)	\$32,729	\$4,065	\$0	(\$2,035)
293	Quinter	296.5	(\$153,868)	\$108,637	\$48,212	(\$29,721)	\$117,225
294	Oberlin	393.3	\$303,036	\$326,287	\$31,560	\$0	\$204,271
297	St. Francis	307.5	(\$50,325)	\$0	\$0	\$0	\$136,671
298	Lincoln	340.5	\$377,062	\$309,396	\$33,892	\$553	\$344,696
299	Sylvan Grove	146.5	\$197,647	\$11,552	\$0	\$0	\$217,355
300	Commanche County	319.7	\$197,780	\$0	\$0	\$0	\$281,652
303	Ness City	268.6	(\$183,237)	\$0	\$0	\$0	\$142,567
305	Salina	7,041.2	\$10,797,902	\$6,782,801	\$1,053,746	\$176,166	\$5,349,548
306	Southeast of Saline	689.2	\$901,319	\$4,895	\$0	\$0	\$468,344
307	Ell-Saline	457.9	\$697,075	\$642,909	\$82,750	(\$12,132)	\$374,065
308	Hutchinson	4,520.7	\$9,709,706	\$3,751,493	\$788,254	\$1,246,556	\$2,207,431
309	Nickerson	1,164.2	\$2,403,393	\$1,347,786	\$82,429	\$62,115	\$855,984
310	Fairfield	323.5	\$464,168	\$7,319	\$0	\$0	\$300,406
311	Pretty Prairie	286.2	\$189,600	\$135,765	\$32,386	\$1,528	\$152,234
312	Haven	998.6	\$972,781	\$968,030	\$71,807	(\$15,772)	\$604,575
313	Buhler	2,204.5	\$3,234,124	\$2,069,724	\$486,029	\$123,980	\$1,618,052
314	Brewster	96.5	(\$167,916)	\$0	\$0	\$0	(\$98,924)
315	Colby	957.8	\$789,185	\$891,354	\$0	\$363	\$583,426
316	Golden Plains	180.5	\$402,577	\$90,908	\$29,382	\$6,868	\$144,402
320	Wamego	1,306.0	\$1,049,264	\$1,006,396	\$243,641	\$534,055	\$960,471
321	Kaw Valley	1,106.0	\$3,115,660	\$0	\$0	\$0	\$852,306
322	Onaga	347.5	\$461,929	\$389,076	\$59,796	\$22,526	\$190,741
323	Westmoreland	821.0	\$1,881,877	\$426,878	\$0	\$240,424	\$624,765
324	Eastern Heights (b)	115.5	\$151,446	\$144,516	\$18,449	\$0	\$116,547

				Additional Local Revenue	Additional Federal Revenue	Total Additional Revenue (3-Year Total)
KPERS	Prof Devel Aid	Other	3-Year Total	3-Year Total	3-Year Total	
\$100,026	\$3,645	(\$12,793)	\$271,715	\$451,235	(\$4,670)	\$718,279
\$29,080	\$1,963	\$5,859	\$120,999	\$627,144	\$5,676	\$753,819
\$52,552	\$1,179	(\$4,730)	(\$9)	(\$211,222)	(\$154,720)	(\$365,951)
\$97,141	\$4,958	\$41,852	(\$1,402,310)	\$1,589,387	(\$105,509)	\$81,568
\$157,940	\$642	\$1,359	\$784,056	\$198,928	(\$318,965)	\$664,019
\$28,004	\$3,202	(\$2,897)	\$604,472	\$355,673	(\$52,821)	\$907,324
\$121,750	\$3,747	\$13,815	\$1,116,788	\$1,011,039	(\$43,886)	\$2,083,941
\$35,275	\$1,732	\$6,961	\$196,783	(\$218,750)	(\$143,611)	(\$165,578)
\$117,607	\$10,397	(\$1,078)	\$886,760	\$414,597	(\$324,910)	\$976,447
\$167,815	\$8,649	\$4,812	\$1,991,945	\$494,195	\$4,804	\$2,490,944
\$120,504	\$2,000	(\$21)	\$2,098,339	\$971,818	\$29,281	\$3,099,438
\$237,499	\$0	\$1,649	\$2,629,117	\$854,703	\$11,186	\$3,495,006
\$700,159	\$42,528	\$31,933	\$10,377,901	\$5,589,487	(\$623,230)	\$15,344,158
\$13,681	\$1,586	\$2,755	(\$226,136)	\$506,423	\$13,183	\$293,469
\$42,157	\$1,453	\$978	(\$73,397)	\$70,359	(\$48,605)	(\$51,642)
\$84,394	\$3,969	\$11,609	\$190,456	\$127,995	(\$33,513)	\$284,939
\$75,207	\$5,732	\$83,430	\$1,029,523	\$595,187	(\$122,678)	\$1,502,032
\$49,900	\$5,748	\$60,254	\$202,249	\$685,575	(\$8,142)	\$879,682
\$87,643	\$6,223	\$2,476	\$1,161,941	\$449,979	(\$21,532)	\$1,590,388
\$43,282	\$1,946	(\$1,314)	\$470,468	\$25,365	(\$22,174)	\$473,659
\$30,540	\$8,304	\$17,706	\$535,982	\$862,895	(\$9,900)	\$1,388,977
\$63,151	\$4,423	\$65,643	\$92,547	\$1,430,937	\$75,675	\$1,599,159
\$2,518,599	\$68,521	\$495,729	\$27,243,012	\$70,416	\$824,862	\$28,138,290
\$187,960	\$9,727	\$6,689	\$1,578,934	\$758,650	\$26,160	\$2,363,744
\$100,829	\$4,922	\$1,590	\$1,892,009	\$362,339	\$21,670	\$2,276,018
\$1,418,560	\$80,854	\$3,981	\$19,206,835	\$2,543,171	\$130,654	\$21,880,660
\$318,759	\$16,457	\$58,076	\$5,144,999	\$511,383	\$200,402	\$5,856,784
\$72,005	\$5,544	(\$1,165)	\$848,277	\$422,810	(\$1,100)	\$1,269,988
\$94,783	\$5,499	\$504	\$612,300	\$157,746	(\$78,061)	\$691,985
\$260,931	\$6,913	(\$1,003)	\$2,868,263	\$114,762	(\$607)	\$2,982,418
\$566,674	\$23,440	\$34,231	\$8,156,254	\$1,900,830	\$68,489	\$10,125,573
\$24,069	\$1,364	\$205	(\$241,202)	\$219,980	(\$44,771)	(\$65,992)
\$206,732	\$15,465	\$29,793	\$2,516,318	\$922,612	(\$123,282)	\$3,315,647
\$63,019	\$1,415	(\$2,417)	\$736,154	\$220,275	\$23,702	\$980,131
\$501,001	\$22,199	\$11,742	\$4,328,769	\$1,373,218	(\$163,941)	\$5,538,045
\$372,286	\$10,226	\$8,690	\$4,359,168	\$3,107,205	(\$613,805)	\$6,852,568
\$49,347	\$7,165	\$3,763	\$1,184,343	\$39,697	\$3,660	\$1,227,700
\$170,164	\$7,325	\$5,578	\$3,357,011	\$1,314,166	\$14,340	\$4,685,516
\$35,315	\$721	\$8,387	\$475,381	(\$5,895,683)	(\$138,106)	(\$5,558,407)

**Appendix B**  
**School Districts Change in Revenues (State, local, and federal)**  
**Over the 2004-05 School Year**  
**2005-06 to 2007-08 (estimated) School Years**

District			Additional <u>State</u> Revenue				
District #	District Name	Student Enrollment (2007-08)	General State Aid	Local Option Budget Equal Aid	Capital Outlay Equal Aid	Bond & Interest Equal Aid	Special Education Aid
325	Phillipsburg	629.0	\$1,272,989	\$821,440	\$111,990	\$21,817	\$530,638
326	Logan	178.0	\$80,480	\$47,790	\$3,600	\$0	\$104,293
327	Ellsworth	579.5	\$233,614	\$403,774	\$95,859	\$0	\$344,547
328	Lorraine	483.1	\$239,197	\$0	\$0	\$0	\$252,729
329	Alma	490.2	\$474,433	\$387,511	\$30,652	(\$18,872)	\$410,248
330	Wabaunsee East	492.0	\$1,266,348	\$398,363	\$72,445	\$117,863	\$565,149
331	Kingman	1,048.2	\$182,061	\$366,267	\$30,450	(\$236,381)	\$700,347
332	Cunningham	180.0	(\$1,034,382)	\$0	\$0	\$0	\$169,805
333	Concordia	1,053.8	\$1,440,025	\$782,950	\$218,629	\$29,489	\$709,783
334	Southern Cloud	242.4	\$492,627	\$135,088	\$3,272	\$0	\$213,824
335	North Jackson	397.0	\$354,991	\$258,706	\$72,225	\$0	\$226,093
336	Holton	1,089.0	\$1,281,070	\$1,215,885	\$165,508	\$37,763	\$578,353
337	Mayetta	953.5	\$1,597,422	\$1,194,414	\$106,885	\$0	\$686,719
338	Valley Halls	417.0	\$687,096	\$488,325	\$36,711	\$0	\$279,110
339	Jefferson County	486.5	\$632,898	\$677,088	\$39,256	\$11,643	\$402,415
340	Jefferson West	925.1	\$947,480	\$710,303	\$170,083	\$153,291	\$684,042
341	Oskaloosa	548.0	\$101,490	\$390,766	\$73,269	\$0	\$514,553
342	McLouth	536.5	\$490,022	\$265,493	\$90,315	\$0	\$467,559
343	Perry	942.6	\$1,367,833	\$774,061	\$142,667	\$294,084	\$652,792
344	Pleasanton	371.5	\$768,784	\$179,077	\$68,296	\$0	\$331,668
345	Seaman	3,427.2	\$5,192,156	\$2,607,149	\$631,076	\$629,897	\$1,802,094
346	Jayhawk	527.5	\$512,829	\$350,834	\$89,733	(\$4,961)	\$54,241
347	Kinsely-Offerte	331.5	\$429,842	\$194,818	\$7,405	\$0	\$208,733
348	Baldwin City	1,338.8	\$496,578	\$1,061,291	\$451,331	(\$2,598)	\$834,113
349	Stafford	275.2	\$289,052	\$278,975	\$38,464	(\$23,459)	\$210,346
350	St. John-Hudson	379.8	(\$208,573)	\$144,556	\$26,079	(\$52,320)	\$316,423
351	Macksville	304.7	\$492,181	\$0	\$0	\$0	\$259,611
352	Goodland	939.7	\$859,649	\$749,551	\$98,034	\$0	\$571,706
353	Wellington	1,641.5	\$746,721	\$1,639,669	\$290,750	\$205,961	\$1,684,405
354	Clafflin	252.0	(\$395,737)	\$473	\$33,550	(\$25,270)	\$107,879
355	Ellinwood	425.5	\$44,985	\$531,409	\$0	(\$125,296)	\$258,217
356	Conway Springs	559.9	\$670,465	\$409,233	\$0	\$87,756	\$437,393
357	Belle Plaine	727.5	\$603,081	\$677,073	\$98,508	\$125,056	\$603,497
358	Oxford	367.5	\$393,896	\$437,594	\$0	\$24,402	\$345,450
359	Argonia	190.5	(\$7,787)	\$92,234	\$32,008	(\$19,865)	\$117,278
360	Caldwell	232.4	(\$248,947)	\$266,727	\$14,658	\$51,251	\$197,934
361	Anthony-Harper	831.8	\$123,711	\$120,002	\$157,281	\$0	\$752,601
362	Prairie View	961.3	\$1,450,200	\$0	\$0	\$0	\$1,049,746
363	Holcomb	823.0	\$897,563	\$0	\$0	\$0	\$358,966

				Additional Local Revenue	Additional Federal Revenue	Total Additional Revenue (3-Year Total)
KPERS	Prof Devel Aid	Other	3-Year Total	3-Year Total	3-Year Total	
\$137,684	\$10,277	(\$9,849)	\$2,896,986	(\$102,434)	\$12,861	\$2,807,413
\$40,999	\$2,208	(\$20,633)	\$258,737	\$343,892	(\$58,648)	\$543,981
\$154,922	\$2,000	(\$246,270)	\$988,445	\$569,425	\$31,878	\$1,589,749
\$127,884	\$9,833	\$23,339	\$652,982	\$1,116,293	(\$47,086)	\$1,722,189
\$97,085	\$8,559	(\$1,584)	\$1,388,032	\$562,709	(\$9,028)	\$1,941,713
\$182,673	\$3,660	(\$5,404)	\$2,601,097	\$593,692	(\$94,875)	\$3,099,914
\$255,014	\$11,916	\$33,575	\$1,343,250	\$1,592,049	(\$1,090,475)	\$1,844,823
\$66,963	\$5,098	\$14,454	(\$778,063)	\$1,576,363	(\$100,066)	\$698,234
\$390,558	\$7,695	\$14,848	\$3,593,977	\$637,993	(\$18,081)	\$4,213,888
\$81,853	\$3,136	\$2,046	\$931,846	\$320,673	(\$97,549)	\$1,154,970
\$91,858	\$5,356	\$4,698	\$1,013,926	\$163,769	(\$3,497)	\$1,174,199
\$518,820	\$20,349	\$4,705	\$3,822,453	\$91,483	(\$462,436)	\$3,451,500
\$286,485	\$17,723	\$3,877	\$3,893,525	\$531,958	(\$1,606,645)	\$2,818,837
\$97,675	\$10,422	\$5,430	\$1,604,769	\$664,609	\$64,357	\$2,333,735
\$136,549	\$8,341	\$597	\$1,908,787	\$369,484	(\$2,054)	\$2,276,217
\$237,030	\$4,443	(\$3,612)	\$2,903,060	\$457,934	(\$52,429)	\$3,308,566
\$140,742	\$6,364	\$802	\$1,227,986	\$647,075	(\$321,230)	\$1,553,832
\$142,539	\$8,065	\$5,304	\$1,469,298	\$1,494,018	\$49,811	\$3,013,126
\$254,506	\$1,460	\$1,721	\$3,489,123	\$2,737,688	(\$88,448)	\$6,138,363
\$96,187	\$5,100	\$1,742	\$1,450,854	\$265,861	(\$48,267)	\$1,668,448
\$1,105,969	\$53,582	(\$10,389)	\$12,011,535	\$2,216,922	\$549,218	\$14,777,674
\$177,273	\$10,913	(\$1,251)	\$1,189,611	\$518,898	(\$343,179)	\$1,365,330
\$111,615	\$4,263	\$8,850	\$965,526	\$1,094,674	\$197,769	\$2,257,970
\$335,970	\$7,320	(\$1,793)	\$3,182,212	\$3,745,881	(\$27,426)	\$6,900,668
\$76,860	\$7,265	(\$11,211)	\$866,292	\$637,444	(\$66,231)	\$1,437,505
\$103,653	\$3,953	\$1,517	\$335,288	\$929,073	(\$8,707)	\$1,255,653
\$67,234	\$2,491	\$12,028	\$833,545	\$595,095	(\$6,409)	\$1,422,231
\$259,003	\$0	(\$1,341)	\$2,536,603	\$613,462	(\$76,618)	\$3,073,447
\$407,331	\$12,282	(\$7,408)	\$4,979,711	\$1,162,769	(\$170,359)	\$5,972,121
\$70,297	\$6,758	\$32,393	(\$169,657)	\$613,164	(\$54,391)	\$389,116
\$141,567	\$10,649	\$94,713	\$956,243	\$1,145,579	(\$115,525)	\$1,986,297
\$142,979	\$0	\$3,531	\$1,751,357	\$509,407	\$7,596	\$2,268,360
\$197,277	\$1,820	\$976	\$2,307,288	\$783,900	(\$57,146)	\$3,034,042
\$76,700	\$8,048	\$5,860	\$1,291,950	\$416,189	(\$85,454)	\$1,622,686
\$49,048	\$976	\$2,363	\$266,255	\$140,315	(\$72,692)	\$333,878
\$48,003	\$2,304	\$6,558	\$338,488	\$82,745	(\$38,853)	\$382,380
\$209,921	\$4,969	\$4,854	\$1,373,339	\$547,146	\$64,997	\$1,985,482
\$249,627	\$5,577	\$1,069	\$2,756,219	\$3,548,806	(\$9,284)	\$6,295,740
\$253,164	\$9,615	\$68,478	\$1,587,786	\$1,586,904	\$25,986	\$3,200,676

**Appendix B**  
**School Districts Change in Revenues (State, local, and federal)**  
**Over the 2004-05 School Year**  
**2005-06 to 2007-08 (estimated) School Years**

District			Additional <u>State</u> Revenue				
District #	District Name	Student Enrollment (2007-08)	General State Aid	Local Option Budget Equal Aid	Capital Outlay Equal Aid	Bond & Interest Equal Aid	Special Education Aid
364	Marysville	726.6	\$781,532	\$925,250	\$3,769	\$17,925	\$690,501
365	Garnett	1,109.8	\$2,203,758	\$773,856	\$177,801	\$16,729	\$645,172
366	Woodson	427.2	(\$460,573)	\$306,043	\$0	\$0	\$281,748
367	Osawatomie	1,144.5	\$2,321,054	\$1,743,602	\$26,806	\$445,557	\$1,531,555
368	Paola	2,067.4	\$2,513,062	\$1,396,031	\$286,886	\$224,390	\$745,230
369	Burrton	241.0	\$488,031	\$286,935	\$39,208	\$8,906	\$152,626
371	Montezuma	242.6	\$748,357	\$366,226	\$27,407	\$53,260	\$90,231
372	Silver Lake	703.3	\$717,311	\$740,457	\$95,617	\$122,353	\$308,695
373	Newton	3,462.3	\$7,451,033	\$3,043,731	\$624,483	\$312,646	\$1,990,079
374	Sublette	497.2	\$455,043	\$0	\$0	\$0	\$197,333
375	Circle	1,593.2	\$653,544	\$214,659	\$0	\$0	\$651,577
376	Sterling	549.1	\$1,063,534	\$548,962	\$11,241	\$0	\$403,015
377	Atchison County	692.0	\$862,041	\$666,674	\$0	\$0	\$669,827
378	Riley County	657.0	\$808,977	\$689,394	\$44,037	(\$55,355)	\$450,096
379	Clay Center	1,357.6	\$1,142,752	\$828,849	\$0	\$33,967	\$771,255
380	Vermillion	513.8	\$518,590	\$417,047	\$0	\$51,118	\$270,235
381	Spearville	351.5	\$200,596	\$274,227	\$65,764	(\$33,757)	\$231,341
382	Pratt	1,105.1	\$1,615,213	\$889,980	\$194,826	\$406,244	\$986,863
383	Manhattan	5,485.8	\$7,415,057	\$1,562,462	\$25,275	(\$411,716)	\$4,161,977
384	Blue Valley	203.5	\$24,626	\$138,225	\$0	(\$20,856)	\$208,880
385	Andover	4,296.3	\$9,150,203	\$4,649,998	\$1,281,855	\$1,950,195	\$2,911,640
386	Madison-Virgil	233.1	\$100,160	\$131,787	\$8,178	\$0	\$131,906
387	Altoona-Midway	205.5	\$426,785	\$149,234	\$0	\$0	\$184,531
388	Ellis	355.7	\$236,815	\$229,547	\$42,814	\$0	\$295,194
389	Eureka	607.9	\$485,888	\$785,561	\$105,253	\$33,874	\$108,842
390	Hamilton	93.0	(\$125,096)	\$22,747	\$911	\$0	\$61,598
392	Osborne	329.9	(\$195,336)	\$96,876	\$54,885	(\$8,627)	\$253,809
393	Solomon	402.1	\$665,092	\$221,567	\$45,198	\$36,042	\$258,612
394	Rose Hill	1,706.9	\$2,445,996	\$1,303,059	\$250,888	\$538,452	\$765,773
395	LaCrosse	304.0	(\$110,174)	\$107,454	\$6,677	\$0	\$208,325
396	Douglass	796.6	\$746,506	\$911,421	\$67,647	\$26,080	\$502,591
397	Centre	249.0	\$646,696	\$229,597	\$16,726	\$5,982	\$238,384
398	Peabody-Burns	343.5	\$80,265	\$267,726	\$0	(\$20,769)	\$256,828
399	Paradise	146.5	(\$143,856)	\$0	\$0	\$0	\$91,708
400	Smoky Valley	991.0	\$1,810,153	\$1,068,289	\$165,770	\$119,110	\$669,080
401	Chase	129.0	\$99,995	\$0	\$0	\$0	\$94,935
402	Augusta	2,166.3	\$4,111,317	\$2,259,433	\$515,467	(\$91,652)	\$959,615
403	Otis-Bison	185.0	\$161,912	\$19,436	\$0	\$0	\$108,358
404	Riverton	814.7	\$2,265,518	\$1,503,635	\$39,870	\$15,392	\$475,029



				Additional Local Revenue	Additional Federal Revenue	Total Additional Revenue (3-Year Total)
KPERS	Prof Devel Aid	Other	3-Year Total	3-Year Total	3-Year Total	
\$311,918	\$15,678	\$1,623	\$2,748,196	\$518,122	\$694,538	\$3,960,856
\$304,283	\$1,373	(\$36,220)	\$4,086,753	\$950,601	(\$225,019)	\$4,812,335
\$99,320	\$500	\$293	\$227,331	\$119,107	(\$226,254)	\$120,185
\$315,310	\$5,642	(\$24,335)	\$6,365,191	\$1,695,298	\$53,797	\$8,114,286
\$1,045,393	\$9,373	\$77,540	\$6,297,905	\$2,877,132	(\$80,198)	\$9,094,839
\$77,968	\$5,546	(\$1,828)	\$1,057,392	\$276,233	(\$35,123)	\$1,298,501
\$61,811	\$4,867	(\$3,581)	\$1,348,578	\$278,449	\$47,182	\$1,674,208
\$236,245	\$7,183	(\$5,997)	\$2,221,864	\$805,373	(\$260,651)	\$2,766,586
\$1,103,133	\$60,745	\$163,153	\$14,749,003	\$1,192,156	(\$395,501)	\$15,545,659
\$184,558	\$8,667	\$130,803	\$976,404	\$2,279,841	\$24,018	\$3,280,263
\$312,689	\$11,556	\$3,643	\$1,847,668	\$5,562,363	\$57,339	\$7,467,370
\$142,872	\$7,961	\$1,547	\$2,179,132	\$427,207	\$107,546	\$2,713,885
\$171,993	\$5,373	\$3,443	\$2,379,351	\$499,058	(\$133,616)	\$2,744,793
\$163,951	\$11,045	(\$3,077)	\$2,109,068	\$961,914	(\$221,644)	\$2,849,338
\$399,150	\$12,977	\$72,227	\$3,261,177	\$180,094	\$7,013	\$3,448,285
\$132,169	\$3,963	\$2,846	\$1,395,968	(\$87,517)	(\$209,504)	\$1,098,947
\$87,685	\$5,709	\$1,610	\$833,176	\$746,777	(\$4,747)	\$1,575,206
\$284,569	\$8,760	(\$20,315)	\$4,366,140	\$3,116,014	(\$69,553)	\$7,412,601
\$1,646,985	\$11,680	\$791,129	\$15,202,849	\$16,071,587	(\$547,289)	\$30,727,147
\$50,096	\$4,174	(\$5,471)	\$399,674	\$566,132	(\$169,208)	\$796,598
\$1,165,040	\$40,373	\$40,360	\$21,189,664	\$8,713,389	\$222,876	\$30,125,929
\$56,405	\$994	\$2,880	\$432,310	\$444,823	(\$67,178)	\$809,955
\$59,693	\$2,849	\$33,079	\$856,172	\$503,534	(\$66,717)	\$1,292,989
\$116,802	\$8,876	\$9,255	\$939,303	\$744,886	\$59,413	\$1,743,602
\$162,815	\$5,190	\$4,712	\$1,692,135	\$571,607	(\$137,562)	\$2,126,180
\$31,179	\$821	(\$255)	(\$8,094)	\$84,837	(\$5,081)	\$71,662
\$61,218	\$2,805	(\$263)	\$265,367	(\$143,669)	(\$55,482)	\$66,216
\$92,169	\$2,529	\$7,299	\$1,328,509	\$40,088	(\$59,146)	\$1,309,451
\$314,564	\$9,351	\$80	\$5,628,163	\$1,413,066	\$354,523	\$7,395,752
\$79,742	\$2,994	(\$707)	\$294,311	\$981,929	(\$25,972)	\$1,250,268
\$208,943	\$7,054	\$5,947	\$2,476,188	\$609,732	\$54,271	\$3,140,191
\$64,628	\$6,929	\$821	\$1,209,763	(\$6,311)	(\$28,068)	\$1,175,384
\$96,245	\$8,275	\$5,659	\$694,229	\$299,625	(\$160,414)	\$833,440
\$56,510	\$1,038	\$25,944	\$31,344	\$671,492	(\$31,940)	\$670,896
\$252,593	\$16,343	\$789,784	\$4,891,123	\$1,006,385	(\$70,113)	\$5,827,395
\$45,867	\$3,199	\$2,805	\$246,801	\$983,773	(\$600)	\$1,229,974
\$518,408	\$21,792	\$14,271	\$8,308,651	\$586,332	(\$97,714)	\$8,797,269
\$51,765	\$3,177	(\$1,773)	\$342,874	\$146,625	(\$20,785)	\$468,714
\$231,347	\$10,188	(\$8,580)	\$4,532,399	\$331,635	\$72,842	\$4,936,876

**Appendix B**  
**School Districts Change in Revenues (State, local, and federal)**  
**Over the 2004-05 School Year**  
**2005-06 to 2007-08 (estimated) School Years**

District			Additional <u>State</u> Revenue				
District #	District Name	Student Enrollment (2007-08)	General State Aid	Local Option Budget Equal Aid	Capital Outlay Equal Aid	Bond & Interest Equal Aid	Special Education Aid
405	Lyons	785.2	\$2,092,048	\$563,111	\$50,727	\$11,553	\$581,797
406	Wathena	408.0	\$984,848	\$250,419	\$0	\$0	\$338,741
407	Russell	942.5	\$792,260	\$593,866	\$110,216	\$0	\$571,411
408	Marion	591.3	\$712,216	\$405,447	\$0	\$307,895	\$545,070
409	Atchison	1,575.6	\$3,930,209	\$1,693,921	\$279,455	\$348,788	\$1,273,179
410	Durham-Hills	616.6	\$872,799	\$876,723	\$148,506	\$32,224	\$538,416
411	Goessel	253.9	\$195,834	\$207,344	\$46,708	\$271	\$217,663
412	Hoxie	291.5	(\$105,501)	\$8,075	\$0	\$0	\$73,393
413	Chanute	1,799.7	\$3,422,560	\$2,003,745	\$307,942	\$1,355,446	\$1,389,540
415	Hiawatha	892.9	\$745,283	\$732,195	\$101,433	(\$57,813)	\$671,183
416	Louisburg	1,625.7	\$1,634,768	\$1,142,183	\$68,103	\$145,952	\$300,428
417	Morris County	791.5	\$318,030	\$398,389	\$118,112	\$0	\$325,689
418	McPherson	2,338.2	\$2,888,154	\$1,637,904	\$314,642	(\$81,628)	\$1,247,856
419	Canton-Galva	393.5	\$592,684	\$373,339	\$18,499	(\$25,641)	\$235,054
420	Osage City	677.6	\$446,247	\$321,335	\$127,829	(\$1,834)	\$554,176
421	Lyndon	452.5	\$716,292	\$216,214	\$39,994	\$0	\$355,344
422	Greensburg (c)	196.5	\$8,716	\$15,459	\$0	\$0	\$196,692
423	Moundridge	449.0	\$552,215	\$0	\$0	\$0	\$226,255
424	Mullinville	159.5	(\$387,146)	\$0	\$0	\$0	\$104,279
425	Highland	235.5	\$47,545	\$154,740	\$0	\$0	\$231,700
426	Pike Valley	243.0	\$533,954	\$192,878	\$0	\$0	\$211,784
428	Great Bend	2,989.1	\$6,759,748	\$3,017,581	\$227,472	\$70,293	\$998,077
429	Troy	361.5	\$410,069	\$270,343	\$0	\$0	\$366,335
430	Brown County	635.5	\$1,800,508	\$963,955	\$0	\$49,501	\$724,459
431	Hoisington	598.5	\$481,764	\$584,897	\$0	(\$49,895)	\$278,030
432	Victoria	258.5	(\$361,520)	(\$41,262)	\$3,634	\$0	\$164,351
433	Midway	185.0	\$127,589	\$7,761	\$0	\$0	\$219,821
434	Santa Fe	1,129.9	\$794,020	\$856,009	\$170,950	\$33,585	\$1,040,755
435	Abilene	1,567.9	\$2,285,394	\$1,551,475	\$280,223	\$109,754	\$1,042,864
436	Caney	789.2	(\$99,169)	(\$51,648)	\$0	\$0	\$327,344
437	Auburn Washburn	5,306.4	\$7,978,553	\$2,265,797	\$21,856	(\$224,960)	\$4,022,954
438	Skyline	368.0	(\$423,579)	\$14,527	\$0	\$0	\$309,200
439	Sedgwick	529.5	\$770,865	\$296,142	\$81,607	\$41,603	\$374,658
440	Halstead	750.1	\$2,077,585	\$485,705	\$129,658	\$286,817	\$423,539
441	Sabetha	927.0	\$926,401	\$1,025,360	\$244,613	(\$94,739)	\$840,824
442	Nemaha Valley	466.9	\$263,279	\$321,957	\$0	\$0	\$331,224
443	Dodge City	5,485.1	\$20,420,275	\$6,274,553	\$940,015	\$916,159	\$3,639,500
444	Little River	305.2	\$434,735	\$0	\$0	\$0	\$223,073
445	Coffeyville	1,805.2	\$2,896,247	\$2,258,254	\$381,410	\$310,612	\$1,000,096

				Additional Local Revenue	Additional Federal Revenue	Total Additional Revenue (3-Year Total)
KPERS	Prof Devel Aid	Other	3-Year Total	3-Year Total	3-Year Total	
\$342,809	\$12,342	\$6,045	\$3,660,432	\$661,606	(\$97,898)	\$4,224,140
\$102,755	\$2,497	\$2,986	\$1,682,246	\$199,200	(\$85,768)	\$1,795,678
\$242,050	\$6,902	\$31,278	\$2,347,983	\$1,607,889	\$90,335	\$4,046,207
\$102,848	\$9,627	\$4,470	\$2,087,573	\$420,589	\$21,603	\$2,529,765
\$510,694	\$20,195	\$18,692	\$8,075,133	\$2,028,319	(\$1,284,811)	\$8,818,641
\$183,065	\$12,509	\$11,350	\$2,675,592	(\$318,020)	(\$184,304)	\$2,173,268
\$65,180	\$2,054	(\$990)	\$734,064	\$90,891	\$79,188	\$904,143
\$75,226	\$837	(\$1,910)	\$50,120	\$592,987	(\$67,221)	\$575,886
\$412,937	\$25,841	\$38,290	\$8,956,302	\$2,209,772	\$6,681	\$11,172,755
\$240,533	\$12,842	\$8,235	\$2,453,892	\$923,815	(\$141,109)	\$3,236,597
\$368,774	\$3,090	\$15,572	\$3,678,871	\$5,126,684	\$48,660	\$8,854,215
\$224,316	\$15,826	\$6,566	\$1,406,928	\$602,368	(\$1,171,450)	\$837,846
\$690,635	\$22,967	\$27,890	\$6,748,419	\$3,825,440	\$2,846,753	\$13,420,612
\$114,424	\$1,721	(\$2,040)	\$1,308,040	\$669,232	\$59,096	\$2,036,368
\$164,538	\$5,544	(\$11,390)	\$1,606,445	\$805,006	(\$2,595)	\$2,408,856
\$133,633	\$2,276	(\$577)	\$1,463,175	\$286,437	\$7,745	\$1,757,358
\$37,027	\$5,470	\$20,383	\$283,748	\$17,636,521	(\$57,545)	\$17,862,724
\$105,922	\$9,546	\$1,868	\$895,806	\$825,164	\$97,046	\$1,818,016
\$24,424	\$3,229	\$9,284	(\$245,930)	\$1,150,982	(\$14,333)	\$890,719
\$42,889	\$2,664	\$1,127	\$480,666	\$301,596	(\$39,395)	\$742,867
\$45,763	\$1,788	(\$249)	\$985,918	(\$99,623)	(\$11,712)	\$874,583
\$1,018,980	\$53,029	(\$12,601)	\$12,132,579	\$3,051,836	(\$649,517)	\$14,534,898
\$60,817	\$4,054	\$251,113	\$1,362,731	\$553,677	\$14,799	\$1,931,207
\$220,824	\$0	\$3,309	\$3,762,556	\$430,033	(\$418,171)	\$3,774,418
\$147,707	\$6,362	\$15,931	\$1,464,795	\$1,012,623	(\$169,304)	\$2,308,114
\$65,488	\$665	\$6,929	(\$161,714)	\$1,307,528	(\$31,056)	\$1,114,757
\$64,349	\$3,393	\$2,864	\$425,778	\$44,444	(\$9,960)	\$460,262
\$281,279	\$8,484	\$4,226	\$3,189,308	\$562,891	(\$136,062)	\$3,616,137
\$334,606	\$27,343	(\$7,804)	\$5,623,855	\$4,281,930	(\$696,253)	\$9,209,532
\$171,029	\$7,672	\$27,486	\$382,714	\$640,854	(\$18,346)	\$1,005,222
\$1,590,096	\$27,437	\$104,262	\$15,785,995	\$7,412,707	\$430,853	\$23,629,555
\$100,936	\$6,463	(\$3,258)	\$4,290	\$721,662	(\$132,456)	\$593,495
\$111,289	\$7,593	\$1,668	\$1,685,424	\$235,225	\$64,817	\$1,985,466
\$204,512	\$9,840	(\$2,393)	\$3,615,263	\$347,666	\$12,904	\$3,975,833
\$237,664	\$15,671	\$15,527	\$3,211,321	(\$204,952)	(\$19,084)	\$2,987,285
\$151,476	\$4,886	\$116	\$1,072,938	\$4,711,148	(\$1,021,994)	\$4,762,092
\$1,959,823	\$66,334	\$100,668	\$34,317,327	\$4,483,536	\$560,688	\$39,361,551
\$69,166	\$6,670	\$1,724	\$735,368	\$357,256	\$23,215	\$1,115,839
\$403,945	\$0	\$12,040	\$7,262,604	\$828,804	(\$671,658)	\$7,419,750

**Appendix B**  
**School Districts Change in Revenues (State, local, and federal)**  
**Over the 2004-05 School Year**  
**2005-06 to 2007-08 (estimated) School Years**

District			Additional <u>State</u> Revenue				
District #	District Name	Student Enrollment (2007-08)	General State Aid	Local Option Budget Equal Aid	Capital Outlay Equal Aid	Bond & Interest Equal Aid	Special Education Aid
446	Independence	1,865.1	\$2,354,666	\$1,413,189	\$251,036	\$0	\$912,538
447	Cherryvale	907.1	\$2,960,305	\$471,263	\$0	\$23,435	\$494,235
448	Inman	420.0	\$248,165	\$381,615	\$0	\$22,844	\$250,815
449	Easton	655.8	\$972,318	\$653,278	\$92,580	\$64,106	\$555,177
450	Shawnee Heights	3,437.7	\$6,041,896	\$2,690,578	\$857,505	\$719,644	\$1,768,697
451	B & B	200.0	\$82,422	\$35,878	\$0	\$0	\$90,244
452	Stanton County	440.0	(\$214,261)	\$0	\$0	\$0	\$100,123
453	Leavenworth	3,965.0	\$7,696,008	\$3,182,901	\$1,124,955	\$204,205	\$2,462,316
454	Burlingame	324.5	\$111,718	\$268,408	\$0	(\$8,613)	\$233,161
456	Marais Des Cygnes	289.0	\$731,271	\$137,780	\$38,245	\$0	\$215,867
457	Garden City	6,834.0	\$21,958,543	(\$445,676)	\$1,180,403	(\$1,490,128)	\$2,478,102
458	Basehor-Linwood	2,113.5	\$2,809,098	\$1,427,997	\$356,193	(\$11,667)	\$1,073,243
459	Bucklin	237.0	\$197,448	\$121,370	\$5,484	\$0	\$174,424
460	Hesston	801.1	\$958,242	\$602,837	\$135,289	\$219,046	\$372,909
461	Neodesha	763.0	\$922,921	\$569,618	\$54,235	(\$16,848)	\$389,978
462	Central	348.5	\$691,729	\$596,601	\$49,926	\$43,743	\$172,043
463	Udall	395.7	\$672,489	\$675,876	\$0	\$31,828	\$159,045
464	Tonganoxie	1,743.2	\$3,100,522	\$1,237,865	\$297,568	\$977,176	\$1,016,330
465	Winfield	2,397.1	\$4,700,735	\$2,392,112	\$559,709	\$1,086,251	\$1,498,047
466	Scott County	851.7	\$1,038,650	\$212,266	\$0	\$0	\$319,573
467	Leoti	426.5	\$941,056	\$364,080	\$19,992	\$0	\$161,544
468	Healy	87.0	(\$50,072)	\$112,531	\$7,669	\$0	\$12,738
469	Lansing	2,311.6	\$3,283,651	\$1,983,018	\$407,044	\$1,113,656	\$1,466,701
470	Arkansas City	2,762.1	\$7,382,712	\$4,076,234	\$49,662	\$159,921	\$1,408,831
471	Dexter	188.8	\$393,514	\$89,130	\$0	\$0	\$171,380
473	Chapman	930.7	\$815,256	\$619,311	\$121,930	(\$67,505)	\$584,471
474	Haviland	149.5	\$45,102	\$0	\$0	\$0	\$114,932
475	Junction City	6,647.9	\$21,748,422	\$5,899,919	\$1,006,393	\$1,944,154	\$3,501,888
476	Copeland	133.8	\$500,204	\$0	\$0	\$0	\$74,642
477	Ingalls	255.0	\$273,495	\$127,578	\$15,561	\$0	\$165,678
479	Crest	230.0	\$698,077	\$133,914	\$0	\$0	\$270,711
480	Liberal	4,300.4	\$13,484,768	\$719,700	\$591,623	\$77,078	\$1,338,517
481	Rural Vista	415.5	\$880,972	\$355,333	\$45,737	(\$729)	\$374,364
482	Dighton	239.0	(\$178,972)	\$0	\$0	\$0	\$139,932
483	Kismet-Plains	704.0	\$1,207,715	\$0	\$0	(\$35,955)	\$439,711
484	Fredonia	750.0	\$1,065,002	\$834,251	\$128,302	\$0	\$435,702
486	Elwood	318.8	\$176,229	\$240,263	\$0	\$3,657	\$185,021
487	Herington	512.3	\$989,739	\$535,959	\$0	(\$17,772)	\$289,246
488	Axtell	303.4	\$194,686	\$363,034	\$14,449	\$32,093	\$233,003

				Additional Local Revenue	Additional Federal Revenue	Total Additional Revenue (3-Year Total)
KPERS	Prof Devel Aid	Other	3-Year Total	3-Year Total	3-Year Total	
\$365,855	\$8,820	\$19,992	\$5,326,096	\$1,621,023	(\$272,064)	\$6,675,055
\$229,770	\$10,441	\$8,300	\$4,197,748	\$562,835	(\$105,497)	\$4,655,087
\$114,309	\$9,626	\$621	\$1,027,995	\$360,589	\$83,310	\$1,471,894
\$173,662	\$4,215	(\$756)	\$2,514,580	\$426,071	(\$14,683)	\$2,925,968
\$902,068	\$19,140	\$285,310	\$13,284,838	\$1,941,427	\$688,232	\$15,914,498
\$49,653	\$2,812	\$2,117	\$263,126	\$145,703	\$120,117	\$528,946
\$90,923	\$7,642	(\$122,258)	(\$137,831)	\$2,661,815	(\$7,101)	\$2,516,883
\$1,482,776	\$27,782	\$132,832	\$16,313,775	\$6,769,852	(\$1,389,691)	\$21,693,936
\$63,750	\$3,360	\$13,805	\$685,589	\$418,955	(\$8,619)	\$1,095,925
\$79,593	\$458	(\$2,829)	\$1,200,386	\$180,785	(\$6,533)	\$1,374,638
\$2,044,043	\$110,826	\$307,163	\$26,143,276	(\$2,268,677)	(\$813,571)	\$23,061,028
\$447,116	\$20,677	\$87,689	\$6,210,346	\$4,395,260	\$6,908	\$10,612,514
\$36,986	\$4,743	\$2,977	\$543,432	\$22,501	(\$21,438)	\$544,495
\$179,153	\$13,726	\$6,214	\$2,487,415	\$180,809	\$65,500	\$2,733,724
\$208,121	\$8,144	\$58,601	\$2,194,770	\$1,055,299	(\$54,339)	\$3,195,730
\$98,507	\$3,062	\$7,468	\$1,663,079	\$340,917	(\$32,271)	\$1,971,726
\$123,380	\$2,515	\$1,202	\$1,666,335	\$380,217	(\$14,510)	\$2,032,042
\$385,126	\$22,435	(\$29,687)	\$7,007,335	\$4,769,713	\$259,928	\$12,036,976
\$876,875	\$9,548	(\$105,560)	\$11,017,718	\$1,730,509	(\$3,813,249)	\$8,934,978
\$210,472	\$10,829	\$25,487	\$1,817,277	\$1,397,721	(\$99,651)	\$3,115,347
\$160,015	\$5,713	(\$2,743)	\$1,649,657	\$565,800	(\$79,136)	\$2,136,321
\$34,704	\$1,740	\$7,970	\$127,280	\$195,398	\$37,163	\$359,841
\$422,186	\$18,532	\$14,841	\$8,709,629	\$2,622,459	\$15,507	\$11,347,595
\$794,321	\$37,230	(\$46,877)	\$13,862,034	\$1,578,471	(\$113,094)	\$15,327,411
\$57,795	\$0	(\$36)	\$711,783	\$76,990	(\$297)	\$788,476
\$284,237	\$5,290	\$2,871	\$2,365,860	\$355,552	\$23,925	\$2,745,338
\$72,680	\$3,277	\$39,270	\$275,261	\$547,688	(\$2,769)	\$820,179
\$1,942,657	\$92,175	\$156,226	\$36,291,835	\$9,019,825	(\$5,397,957)	\$39,913,702
\$42,665	\$2,273	\$1,486	\$621,270	\$113,851	(\$22,902)	\$712,219
\$47,973	\$3,293	\$11,544	\$645,122	\$774,843	(\$100,192)	\$1,319,773
\$78,985	\$4,495	(\$16,575)	\$1,169,607	\$290,616	\$4,141	\$1,464,364
\$1,378,374	\$17,454	\$920,196	\$18,527,710	\$3,656,357	(\$694,949)	\$21,489,118
\$113,743	\$3,433	(\$547)	\$1,772,306	\$698,865	(\$122,336)	\$2,348,836
\$79,550	\$6,710	\$66,109	\$113,330	\$617,164	(\$5,210)	\$725,283
\$213,211	\$2,296	\$19,061	\$1,846,039	\$1,224,999	\$130,366	\$3,201,404
\$175,295	\$10,248	\$42,984	\$2,691,783	\$1,029,746	\$97,935	\$3,819,465
\$81,801	\$1,680	\$3,973	\$692,623	\$234,683	\$79,545	\$1,006,851
\$136,251	\$2,098	\$3,164	\$1,938,685	\$301,047	(\$33,952)	\$2,205,780
\$79,286	\$6,003	(\$4,708)	\$917,847	\$28,976	(\$41,588)	\$905,235

**Appendix B**  
**School Districts Change in Revenues (State, local, and federal)**  
**Over the 2004-05 School Year**  
**2005-06 to 2007-08 (estimated) School Years**

District			Additional <u>State</u> Revenue				
District #	District Name	Student Enrollment (2007-08)	General State Aid	Local Option Budget Equal Aid	Capital Outlay Equal Aid	Bond & Interest Equal Aid	Special Education Aid
489	Hays	2,835.6	\$2,528,743	\$1,277,030	\$233,998	(\$164,704)	\$1,777,306
490	El Dorado	2,074.0	\$2,630,151	\$1,807,316	\$570,906	\$797,568	\$1,428,577
491	Eudora	1,362.9	\$1,260,853	\$1,233,950	\$462,431	\$299,456	\$947,404
492	Flinthills	277.5	\$651,968	\$496,470	\$49,830	\$40,545	\$232,079
493	Columbus	1,158.5	\$1,494,891	\$1,060,361	\$183,204	\$0	\$395,678
494	Syracuse	457.0	\$901,720	\$0	\$0	\$0	\$193,858
495	Ft. Larned	865.5	\$1,252,135	\$1,187,415	\$52,484	\$59,274	\$959,571
496	Pawnee Heights	143.5	(\$40,650)	\$77,791	\$346	\$0	\$81,680
497	Lawrence	10,316.6	\$21,282,844	\$0	\$0	\$0	\$6,773,684
498	Valley Heights	374.5	\$439,164	\$527,800	\$61,102	(\$16,273)	\$355,634
499	Galena	722.0	\$1,879,668	\$979,382	\$49,142	\$50,479	\$367,586
500	Kansas City	18,455.4	\$55,545,379	\$21,758,967	\$6,707,557	\$398,476	\$5,585,528
501	Topeka	12,655.5	\$30,641,616	\$13,551,232	\$3,503,470	(\$80,217)	\$10,207,871
502	Lewis	103.5	(\$6,986)	\$0	\$0	\$0	\$77,529
503	Parsons	1,374.3	\$2,372,114	\$1,209,634	\$259,731	\$975,968	\$863,987
504	Oswego	507.0	\$579,275	\$422,472	\$73,202	\$30,004	\$248,719
505	Chetopa - St. Paul	533.0	\$5,676,949	\$1,761,198	\$70,833	\$140,702	\$726,101
506	Labette County	1,535.0	\$2,644,684	\$1,582,309	\$269,286	\$553,660	\$875,921
507	Satanta	340.0	\$0	\$0	\$0	\$0	\$107,848
508	Baxter Springs	913.7	\$2,152,973	\$885,252	\$0	\$0	\$453,600
509	South Haven	236.5	\$565,890	\$21,780	\$0	(\$38,179)	\$228,385
511	Attica	128.0	(\$308,000)	\$0	\$0	\$0	\$168,191
512	Shawnee Mission	27,013.3	\$32,785,824	\$0	\$0	\$0	\$14,899,546
<b>TOTALS (d)</b>		<b>446,890.0</b>	<b>\$768,467,894</b>	<b>\$327,909,113</b>	<b>\$62,725,587</b>	<b>\$33,899,762</b>	<b>\$271,133,950</b>

(a) USD 107 (Rock Hills), USD 108 (Washington County), and USD 109 (Republic County) are consolidated districts that opened for the 2006-07 school year. For earlier years, we used the revenues of the districts that participated in the consolidations.

(b) USD 324 (Eastern Heights) received a \$2 million private contribution in the 2004-05 school year. The decreases in additional local funding and total funding amounts are because the \$2,000,000 contribution is included in the base year against which the other years are compared.

(c) USD 422 (Greensburg) budgeted \$15.0 million in local capital outlay funds for the 2007-08 school year due to the local tornado damage, accounting for most of its \$17.6 million in local funding.

(d) The Statewide totals include a \$15.6 million increase in special education and KPERS funding to interlocals, and a \$2.2 million decrease in funding when USD 295 (Prairie Heights) dissolved prior to the 2006-07 school year.

Source: LPA analysis of KSDE State aid reports and school district budget data.

				Additional Local Revenue	Additional Federal Revenue	Total Additional Revenue (3-Year Total)
KPERS	Prof Devel Aid	Other	3-Year Total	3-Year Total	3-Year Total	
\$1,011,736	\$7,763	\$105,718	\$6,777,590	\$8,623,177	\$208,608	\$15,609,375
\$1,095,200	\$8,455	\$32,227	\$8,370,400	\$4,860,892	(\$378,572)	\$12,852,720
\$405,670	\$25,418	\$11,925	\$4,647,106	\$3,567,379	\$118,142	\$8,332,627
\$85,197	\$5,482	\$1,634	\$1,563,205	(\$104,331)	\$27,862	\$1,486,736
\$356,814	\$10,683	\$1,586	\$3,503,216	(\$441,283)	(\$170,142)	\$2,891,791
\$117,015	\$4,860	(\$60,338)	\$1,157,115	(\$18,574)	(\$235,954)	\$902,587
\$401,796	\$12,527	\$2,379,914	\$6,305,116	\$1,119,671	(\$459,877)	\$6,964,910
\$41,686	\$4,491	\$3,544	\$168,888	\$562,406	(\$11,136)	\$720,159
\$3,051,589	\$73,742	\$671,280	\$31,853,138	\$33,470,059	(\$4,687,625)	\$60,635,573
\$114,040	\$8,901	\$4,401	\$1,494,769	(\$55,062)	\$473,398	\$1,913,105
\$257,588	\$14,207	(\$2,358)	\$3,595,694	\$27,905	\$111,163	\$3,734,761
\$6,794,804	\$70,520	\$1,562,929	\$98,424,160	\$40,798,762	(\$20,833,727)	\$118,389,195
\$4,715,507	\$113,331	\$696,236	\$63,349,046	(\$4,127,572)	(\$8,651,334)	\$50,570,140
(\$20,266)	\$2,862	\$6,573	\$59,712	(\$223,489)	\$7,238	(\$156,539)
\$354,074	\$0	\$58,983	\$6,094,490	\$2,572,713	(\$793,809)	\$7,873,394
\$138,954	\$9,050	(\$1,496)	\$1,500,180	\$176,073	(\$193)	\$1,676,060
\$277,872	\$12,855	\$6,149	\$8,672,659	\$1,444,599	\$211,498	\$10,328,756
\$405,528	\$16,417	\$10,837	\$6,358,642	\$1,416,843	\$271,855	\$8,047,340
\$124,665	\$4,331	\$840	\$237,683	\$2,871,416	(\$42,757)	\$3,066,342
\$298,210	\$3,186	\$2,302	\$3,795,523	\$800,529	(\$13,953)	\$4,582,099
\$65,949	\$3,764	\$2,251	\$849,841	\$266,931	\$31,056	\$1,147,827
\$21,913	\$1,333	\$22,496	(\$94,067)	\$938,569	\$6,773	\$851,275
\$8,465,646	\$105,782	\$497,122	\$56,753,920	\$104,306,388	\$2,596,853	\$163,657,162
<b>\$145,167,150</b>	<b>\$4,223,616</b>	<b>\$13,979,143</b>	<b>\$1,627,506,215</b>	<b>\$778,767,242</b>	<b>(\$58,080,971)</b>	<b>\$2,348,192,486</b>

## APPENDIX C

### Explanation of How State Equalization Aid for Local Option Budgets Works

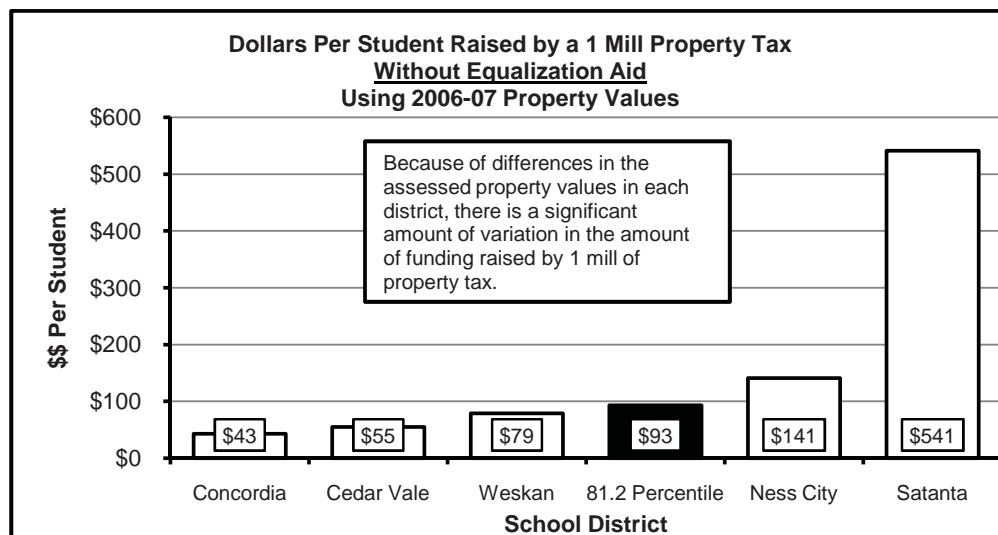
The primary source of funding for school districts is the general fund budget, the size of which is determined by the school finance formula. In addition, State law gives local school boards the option of raising additional money locally to enhance their educational programs. This is called the local option budget. For the 2007-08 school year, school districts raised more than \$838 million in funding through their local option budgets.

Although the local option budget primarily is paid for with local property taxes, the State does provide State equalization aid to assist “property-poor” districts (those with relatively low property values per student) that would have to impose high property taxes to keep up with “property-rich” districts. The amount of State equalization aid a district is eligible for is based on how property-poor it is—districts with very low property values receive a lot of equalization aid, while those with higher property values receive less. Districts that have property values over a level set in statute aren’t eligible for any equalization aid. In 2007-08, the State provided \$308 million in State equalization aid to districts.

While the general concept of State equalization aid is fairly simple—the State provides assistance to districts that have relatively low property values—the mechanics of how it works can be difficult to understand. In this appendix, we’ve broken down how equalization aid works into the following basic concepts:

- **Because of differences in property wealth, it’s easier for some districts to raise money for their local option budgets than it is for others.** For example, the Satanta school district, located in southwest Kansas, had the highest property values per student in 2006-07, and could raise more than \$540 per student with one mill of property taxes. By contrast, the Concordia school district was in the bottom 25% of all districts in terms of assessed property values per student, and could raise only \$43 per student with one mill of property tax.

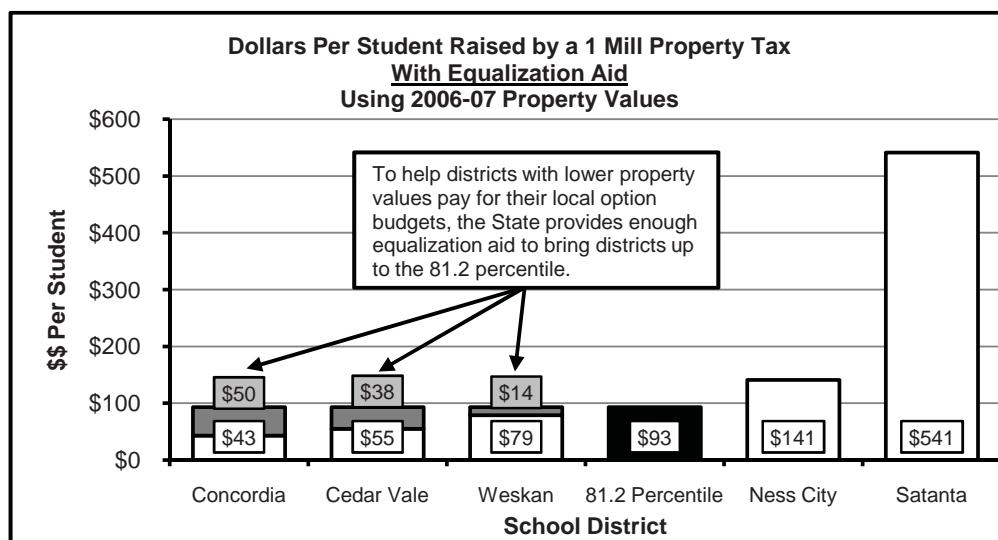
The amount of funding raised per student by one mill of property tax is shown for selected school districts in the following figure:





- **State law specifies the level to which the State will help districts with low property values.** Under current statute, the State equalizes districts' local option budgets to the 81.2 percentile. This means that if you rank all the districts in terms of their assessed property values per student, the State will ensure that every district can raise at least as much money per student with a single mill as the district that is about 80% of the way up the list. As shown in the preceding figure, this would be \$93 of revenue per student for one mill of property tax.
- **The State gives districts below the statutory cut off enough equalization aid to bring them up to that level.** For example, because the Concordia school district can raise only \$43 per student with one mill, the State would provide an additional \$50 per student in equalization aid to bring the district up to the 81.2 percentile (\$93 per student). On the other hand, because the Satanta school district already can raise well in excess of \$93 per student, it doesn't receive any equalization aid.

The amount of equalization aid per mill of property tax for the selected districts is shown in the following figure:



## **APPENDIX D**

### **Agency Response**

On June 4, 2008, we provided copies of the original draft audit report to the Department of Education. On July 31, 2008 we provided copies of the revised audit report to the Department. Both responses are included as this appendix.



## Division of Fiscal and Administrative Services

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June 6, 2008



Mrs. Barbara J. Hinton  
Legislative Post Auditor  
Legislative Division of Post Audit  
800 S. W. Jackson Street, Suite 1200  
Topeka, Kansas 66612-2212

Dear Mrs. Hinton:

Thank you for the opportunity to report on the status of recommendations concerning your performance audit, *K-12 Education: School Districts' Use of Additional Funding*. Your auditors appear to have conducted a thorough review of the third question concerning how school districts have used the additional state funding received from the Legislature since 2005.

Please feel free to contact this office if we can assist you further.

Sincerely,

Dale M. Dennis, Deputy  
Commissioner of Education

DMD:tjm

h:leg:LDP—SF Additional Funding Audit—6-08



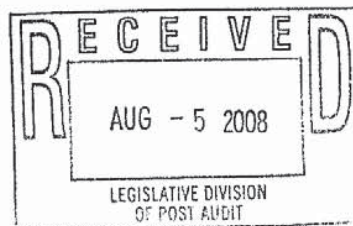
## Division of Fiscal and Administrative Services

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August 4, 2008

Mrs. Barbara J. Hinton  
Legislative Post Auditor  
Legislative Division of Post Audit  
800 S. W. Jackson Street, Suite 1200  
Topeka, Kansas 66612-2212



Dear Mrs. Hinton:

Thank you for the opportunity to report on the status of recommendations concerning your REVISED performance audit, *K-12 Education: School Districts' Use of Additional Funding*. Your auditors appear to have conducted a thorough review of how school districts have used the additional state, federal and local revenue received since 2005.

Please feel free to contact this office if we can assist you further.

Sincerely,

Dale M. Dennis, Deputy  
Commissioner of Education

DMD:tjm

h:leg:LDPA—SF Additional Funding Audit—8-08

**APPENDIX E**  
**Changes in State and Total Funding Per FTE Student, By District**  
**2004-05 vs. 2007-08**

This appendix shows the funding per student school districts received in 2004-05 (actual) and 2007-08 (estimated), as well as the difference. There are two sets of figures for each district—State funding per student and total funding per student (State, local, and federal).

**Appendix E**  
**Changes in State and Total Funding Per FTE Student By District**  
**2004-05 vs. 2007-08**

District		State Funding per FTE				Total Funding per FTE			
#	Name	2004-05 (actual)	2007-08 (estimated)	Difference	Rank (of 296)	2004-05 (actual)	2007-08 (estimated)	Difference	Rank (of 296)
101	Erie	\$6,676	\$10,407	\$3,731	4	\$9,172	\$15,815	\$6,643	3
102	Cimarron-Ensign	\$6,413	\$7,708	\$1,294	218	\$9,285	\$10,547	\$1,262	273
103	Cheylin	\$7,362	\$9,386	\$2,024	90	\$12,056	\$15,180	\$3,125	54
105	Rawlins County	\$9,057	\$8,644	(\$413)	288	\$13,697	\$13,473	(\$224)	296
106	Western Plains	\$8,356	\$9,118	\$762	261	\$12,159	\$16,943	\$4,785	12
107	Rock Hills (a)	\$8,035	\$11,976	\$3,941	3	\$12,436	\$17,363	\$4,927	10
108	Washington County (a)	\$8,134	\$10,687	\$2,553	36	\$11,788	\$14,855	\$3,067	59
109	Republic County (a)	\$7,250	\$9,129	\$1,878	116	\$10,911	\$13,330	\$2,419	132
200	Greeley County	\$5,840	\$7,623	\$1,783	132	\$11,779	\$14,447	\$2,668	96
202	Turner	\$5,434	\$7,587	\$2,153	77	\$9,204	\$11,971	\$2,767	88
203	Piper	\$5,014	\$4,446	(\$569)	290	\$8,638	\$9,773	\$1,135	282
204	Bonner Springs	\$4,698	\$6,211	\$1,513	183	\$8,851	\$10,878	\$2,027	182
205	Bluestem	\$7,349	\$9,702	\$2,354	56	\$10,229	\$13,455	\$3,226	47
206	Remington-Whitewater	\$6,696	\$8,579	\$1,883	113	\$9,828	\$12,438	\$2,611	103
207	Ft. Leavenworth	\$4,252	\$6,646	\$2,395	53	\$11,254	\$14,922	\$3,668	29
208	WaKeeney	\$6,705	\$7,620	\$915	252	\$12,073	\$13,558	\$1,485	259
209	Moscow	\$2,590	\$1,987	(\$603)	291	\$13,764	\$18,043	\$4,279	17
210	Hugoton	\$1,735	\$1,041	(\$694)	292	\$9,605	\$11,152	\$1,547	255
211	Norton	\$7,132	\$8,469	\$1,338	214	\$9,339	\$10,532	\$1,193	277
212	Northern Valley	\$8,016	\$10,998	\$2,982	14	\$11,563	\$14,456	\$2,892	76
213	West Solomon	\$8,611	\$8,667	\$56	283	\$15,537	\$18,565	\$3,029	63
214	Ulysses	\$2,363	\$2,760	\$397	278	\$9,224	\$12,066	\$2,842	82
215	Lakin	\$1,469	\$1,013	(\$456)	289	\$12,996	\$15,297	\$2,301	147
216	Deerfield	\$4,089	\$6,568	\$2,478	43	\$11,824	\$17,204	\$5,380	7
217	Rolla	\$3,029	\$1,295	(\$1,734)	296	\$17,766	\$19,476	\$1,710	227
218	Elkhart	\$4,363	\$5,438	\$1,075	243	\$10,423	\$13,277	\$2,854	81
219	Minneola	\$6,473	\$8,633	\$2,160	74	\$11,617	\$13,923	\$2,306	145
220	Ashland	\$6,994	\$7,059	\$65	282	\$12,216	\$14,155	\$1,939	199
223	Barnes	\$6,743	\$9,011	\$2,267	64	\$10,735	\$13,760	\$3,024	65
224	Clifton-Clyde	\$6,970	\$8,515	\$1,544	175	\$10,277	\$11,951	\$1,674	231
225	Fowler	\$7,529	\$9,938	\$2,409	52	\$12,966	\$15,485	\$2,520	115
226	Meade	\$5,181	\$6,097	\$916	251	\$10,385	\$12,022	\$1,637	240
227	Jetmore	\$6,995	\$7,981	\$985	245	\$10,612	\$13,934	\$3,323	45
228	Hanston	\$9,397	\$9,951	\$554	272	\$14,586	\$17,997	\$3,411	41
229	Blue Valley	\$3,614	\$4,189	\$575	269	\$11,482	\$13,117	\$1,635	241
230	Spring Hill	\$5,008	\$6,511	\$1,502	184	\$10,065	\$12,405	\$2,340	140
231	Gardner-Edgerton	\$4,715	\$7,093	\$2,379	54	\$10,336	\$12,845	\$2,510	119
232	DeSoto	\$4,648	\$6,180	\$1,532	177	\$10,836	\$11,787	\$951	288
233	Olathe	\$4,760	\$6,035	\$1,275	222	\$10,144	\$12,393	\$2,249	151
234	Ft. Scott	\$5,401	\$6,987	\$1,586	165	\$7,988	\$10,275	\$2,287	148
235	Uniontown	\$8,201	\$9,890	\$1,688	147	\$10,507	\$12,102	\$1,595	248
237	Smith Center	\$6,942	\$7,878	\$936	249	\$10,192	\$11,782	\$1,590	249
238	West Smith County	\$8,667	\$11,363	\$2,696	24	\$11,505	\$14,531	\$3,026	64
239	North Ottawa County	\$6,682	\$8,411	\$1,729	139	\$9,403	\$12,234	\$2,830	84
240	Twin Valley	\$6,925	\$8,510	\$1,586	166	\$9,649	\$11,911	\$2,262	150
241	Wallace	\$7,158	\$7,811	\$654	264	\$11,638	\$13,281	\$1,643	239
242	Weskan	\$8,359	\$10,721	\$2,362	55	\$11,550	\$14,593	\$3,043	61
243	Lebo-Waverly	\$6,977	\$9,463	\$2,486	42	\$9,834	\$12,519	\$2,685	95
244	Burlington	\$1,073	\$1,981	\$908	253	\$15,397	\$16,881	\$1,484	260
245	LeRoy-Gridley	\$7,238	\$8,695	\$1,458	191	\$11,422	\$12,427	\$1,004	285
246	Northeast	\$7,617	\$10,987	\$3,370	8	\$9,949	\$13,861	\$3,913	23
247	Cherokee	\$6,948	\$9,466	\$2,518	38	\$8,951	\$11,880	\$2,929	73

**Appendix E**  
**Changes in State and Total Funding Per FTE Student By District**  
**2004-05 vs. 2007-08**

District		State Funding per FTE				Total Funding per FTE			
#	Name	2004-05 (actual)	2007-08 (estimated)	Difference	Rank (of 296)	2004-05 (actual)	2007-08 (estimated)	Difference	Rank (of 296)
248	Girard	\$6,686	\$8,330	\$1,644	156	\$9,156	\$10,999	\$1,843	211
249	Frontenac	\$6,777	\$8,128	\$1,351	211	\$8,638	\$10,012	\$1,374	269
250	Pittsburg	\$5,134	\$6,961	\$1,827	121	\$9,193	\$11,209	\$2,016	185
251	North Lyon County	\$7,295	\$8,639	\$1,344	212	\$10,586	\$12,169	\$1,583	250
252	Southern Lyon County	\$7,034	\$8,556	\$1,522	181	\$10,531	\$12,492	\$1,962	196
253	Emporia	\$5,968	\$8,123	\$2,155	75	\$10,437	\$12,539	\$2,101	170
254	Barber County	\$6,081	\$6,714	\$633	265	\$10,135	\$13,550	\$3,416	40
255	South Barber County	\$6,755	\$7,366	\$612	267	\$10,798	\$15,170	\$4,371	14
256	Marmaton Valley	\$7,442	\$9,912	\$2,470	44	\$10,483	\$12,999	\$2,516	118
257	Iola	\$6,593	\$8,117	\$1,523	179	\$9,193	\$11,140	\$1,947	198
258	Humboldt	\$7,366	\$8,660	\$1,294	219	\$10,394	\$12,368	\$1,973	192
259	Wichita	\$5,302	\$7,605	\$2,303	60	\$9,449	\$12,038	\$2,589	106
260	Derby	\$4,958	\$6,717	\$1,759	136	\$8,594	\$10,933	\$2,340	141
261	Haysville	\$5,913	\$8,190	\$2,277	63	\$8,229	\$10,785	\$2,556	110
262	Valley Center	\$5,345	\$6,832	\$1,487	187	\$8,117	\$9,606	\$1,488	257
263	Mulvane	\$5,661	\$7,459	\$1,798	131	\$8,005	\$10,119	\$2,114	169
264	Clearwater	\$5,583	\$7,362	\$1,780	133	\$8,948	\$10,655	\$1,708	228
265	Goddard	\$5,378	\$7,142	\$1,764	135	\$8,204	\$10,583	\$2,379	137
266	Maize	\$5,386	\$6,714	\$1,328	215	\$8,165	\$10,155	\$1,990	187
267	Renwick	\$5,409	\$6,543	\$1,134	239	\$8,610	\$10,053	\$1,443	266
268	Cheney	\$7,256	\$8,346	\$1,089	241	\$9,860	\$11,428	\$1,568	253
269	Palco	\$7,769	\$6,552	(\$1,218)	294	\$12,857	\$16,808	\$3,951	22
270	Plainville	\$6,354	\$6,838	\$484	274	\$10,632	\$13,868	\$3,236	46
271	Stockton	\$7,070	\$8,333	\$1,263	224	\$9,923	\$13,372	\$3,449	37
272	Waconda	\$7,253	\$8,850	\$1,597	163	\$11,388	\$12,639	\$1,251	274
273	Beloit	\$7,380	\$8,524	\$1,144	238	\$11,943	\$13,005	\$1,061	283
274	Oakley	\$6,593	\$7,074	\$481	275	\$10,407	\$11,360	\$953	287
275	Triplains	\$7,910	\$9,792	\$1,882	114	\$14,653	\$18,930	\$4,277	18
279	Jewell	\$8,434	\$11,805	\$3,371	7	\$13,327	\$17,395	\$4,068	21
281	Hill City	\$8,085	\$6,998	(\$1,087)	293	\$11,505	\$12,339	\$833	291
282	West Elk	\$7,943	\$10,272	\$2,330	57	\$11,798	\$14,250	\$2,452	127
283	Elk Valley	\$8,787	\$11,553	\$2,765	22	\$11,203	\$15,004	\$3,801	24
284	Chase County	\$5,980	\$7,351	\$1,372	207	\$10,823	\$13,357	\$2,534	112
285	Cedar Vale	\$8,797	\$11,411	\$2,614	31	\$11,853	\$14,041	\$2,187	157
286	Chautauqua	\$7,169	\$8,985	\$1,816	126	\$9,506	\$11,773	\$2,267	149
287	West Franklin	\$7,108	\$9,733	\$2,625	30	\$9,287	\$12,636	\$3,350	44
288	Central Heights	\$6,993	\$9,037	\$2,044	87	\$8,860	\$11,743	\$2,883	77
289	Wellsville	\$6,637	\$7,910	\$1,273	223	\$10,149	\$11,872	\$1,722	226
290	Ottawa	\$5,245	\$7,171	\$1,925	104	\$8,755	\$11,240	\$2,485	122
291	Grinnell	\$9,103	\$10,943	\$1,840	119	\$12,310	\$17,301	\$4,991	9
292	Grainfield	\$8,189	\$10,467	\$2,278	62	\$11,315	\$14,435	\$3,121	55
293	Quinter	\$8,131	\$9,648	\$1,518	182	\$11,981	\$13,837	\$1,856	210
294	Oberlin	\$6,960	\$8,681	\$1,721	143	\$11,004	\$13,462	\$2,458	125
297	St. Francis	\$6,272	\$7,980	\$1,708	145	\$10,175	\$13,155	\$2,980	68
298	Lincoln	\$6,836	\$8,892	\$2,057	84	\$11,014	\$13,828	\$2,814	86
299	Sylvan Grove	\$7,446	\$10,119	\$2,672	26	\$10,352	\$13,450	\$3,098	57
300	Commanche County	\$5,156	\$5,781	\$625	266	\$11,417	\$13,228	\$1,811	213
303	Ness City	\$6,371	\$6,783	\$412	277	\$10,336	\$12,263	\$1,926	202
305	Salina	\$5,350	\$7,301	\$1,950	103	\$11,092	\$13,231	\$2,139	164
306	Southeast of Saline	\$5,331	\$6,522	\$1,190	231	\$8,629	\$10,228	\$1,598	247
307	El-Saline	\$7,415	\$9,225	\$1,810	128	\$10,255	\$12,339	\$2,084	174
308	Hutchinson	\$5,092	\$7,274	\$2,182	72	\$9,057	\$11,721	\$2,664	97

**Appendix E**  
**Changes in State and Total Funding Per FTE Student By District**  
**2004-05 vs. 2007-08**

District		State Funding per FTE				Total Funding per FTE			
#	Name	2004-05 (actual)	2007-08 (estimated)	Difference	Rank (of 296)	2004-05 (actual)	2007-08 (estimated)	Difference	Rank (of 296)
309	Nickerson	\$5,854	\$7,672	\$1,818	124	\$9,348	\$11,121	\$1,774	218
310	Fairfield	\$6,642	\$9,073	\$2,431	47	\$11,171	\$14,920	\$3,749	27
311	Pretty Prairie	\$7,473	\$9,024	\$1,551	173	\$10,975	\$12,707	\$1,732	225
312	Haven	\$6,249	\$8,130	\$1,881	115	\$9,491	\$11,556	\$2,066	175
313	Buhler	\$4,873	\$6,488	\$1,615	161	\$8,210	\$10,085	\$1,875	207
314	Brewster	\$8,830	\$10,641	\$1,811	127	\$13,275	\$16,816	\$3,540	34
315	Colby	\$5,840	\$7,466	\$1,626	159	\$8,933	\$11,021	\$2,087	171
316	Golden Plains	\$8,481	\$11,118	\$2,638	29	\$11,086	\$14,528	\$3,443	39
320	Wamego	\$6,183	\$7,590	\$1,407	203	\$10,086	\$11,858	\$1,772	220
321	Kaw Valley	\$2,046	\$4,030	\$1,983	94	\$10,447	\$13,271	\$2,824	85
322	Onaga	\$7,113	\$9,090	\$1,977	96	\$10,399	\$12,739	\$2,340	139
323	Westmoreland	\$7,009	\$8,322	\$1,313	217	\$9,259	\$11,239	\$1,980	189
324	Eastern Heights (b)	\$8,444	\$11,972	\$3,528	6	\$12,022	\$15,819	\$3,798	25
325	Phillipsburg	\$7,178	\$9,069	\$1,891	110	\$10,341	\$11,959	\$1,618	243
326	Logan	\$8,193	\$9,251	\$1,058	244	\$12,138	\$13,939	\$1,800	214
327	Ellsworth	\$7,445	\$8,185	\$740	262	\$10,017	\$11,250	\$1,233	276
328	Lorraine	\$6,057	\$6,098	\$41	284	\$12,266	\$12,711	\$445	294
329	Alma	\$6,732	\$8,059	\$1,327	216	\$11,348	\$12,780	\$1,431	267
330	Wabaussee East	\$6,934	\$9,255	\$2,321	58	\$11,194	\$13,635	\$2,441	128
331	Kingman	\$6,118	\$7,048	\$930	250	\$10,021	\$11,346	\$1,324	272
332	Cunningham	\$5,986	\$6,320	\$334	279	\$13,177	\$19,545	\$6,368	4
333	Concordia	\$6,653	\$8,569	\$1,917	105	\$10,652	\$12,793	\$2,141	163
334	Southern Cloud	\$6,990	\$8,973	\$1,983	95	\$10,853	\$13,035	\$2,182	158
335	North Jackson	\$7,345	\$9,068	\$1,722	142	\$9,070	\$11,101	\$2,030	181
336	Holton	\$6,720	\$8,499	\$1,779	134	\$10,144	\$11,792	\$1,648	238
337	Mayetta	\$7,159	\$8,957	\$1,798	130	\$10,547	\$11,726	\$1,179	278
338	Valley Halls	\$7,270	\$9,074	\$1,805	129	\$9,021	\$11,673	\$2,651	99
339	Jefferson County	\$7,862	\$10,125	\$2,263	65	\$10,521	\$12,939	\$2,419	133
340	Jefferson West	\$6,733	\$8,313	\$1,580	167	\$9,262	\$10,947	\$1,685	230
341	Oskaloosa	\$7,530	\$9,701	\$2,171	73	\$9,955	\$12,667	\$2,712	92
342	McLouth	\$6,801	\$8,469	\$1,668	150	\$9,175	\$11,488	\$2,313	143
343	Perry	\$6,069	\$7,894	\$1,825	122	\$9,199	\$12,037	\$2,838	83
344	Pleasanton	\$7,295	\$9,195	\$1,900	108	\$9,284	\$11,324	\$2,040	180
345	Seaman	\$4,519	\$6,080	\$1,561	170	\$8,587	\$10,460	\$1,874	208
346	Jayhawk	\$7,358	\$9,109	\$1,751	137	\$10,639	\$12,680	\$2,040	179
347	Kinsely-Offerle	\$6,547	\$7,887	\$1,340	213	\$10,348	\$13,042	\$2,694	93
348	Baldwin City	\$5,944	\$6,901	\$957	246	\$9,468	\$11,433	\$1,965	195
349	Stafford	\$7,455	\$9,952	\$2,497	41	\$12,900	\$17,777	\$4,877	11
350	St. John-Hudson	\$6,980	\$7,883	\$903	254	\$10,663	\$12,640	\$1,977	191
351	Macksville	\$6,044	\$7,457	\$1,412	201	\$10,395	\$12,366	\$1,971	193
352	Goodland	\$5,760	\$7,141	\$1,382	204	\$8,879	\$10,530	\$1,651	236
353	Wellington	\$6,438	\$7,973	\$1,535	176	\$9,961	\$11,629	\$1,668	232
354	Clafin	\$7,592	\$8,396	\$804	258	\$10,325	\$12,549	\$2,223	152
355	Ellinwood	\$7,083	\$9,167	\$2,083	83	\$9,942	\$13,601	\$3,658	32
356	Conway Springs	\$7,816	\$9,641	\$1,824	123	\$10,582	\$12,748	\$2,166	161
357	Belle Plaine	\$8,293	\$10,301	\$2,008	92	\$10,179	\$12,696	\$2,517	117
358	Oxford	\$7,875	\$10,288	\$2,413	50	\$10,512	\$13,694	\$3,182	51
359	Argonia	\$8,303	\$9,998	\$1,695	146	\$11,299	\$13,250	\$1,950	197
360	Caldwell	\$7,810	\$10,678	\$2,868	17	\$11,842	\$15,930	\$4,088	20
361	Anthony-Harper	\$6,721	\$8,138	\$1,417	198	\$9,910	\$12,099	\$2,189	156
362	Prairie View	\$4,276	\$5,925	\$1,649	155	\$10,371	\$13,814	\$3,444	38
363	Holcomb	\$2,798	\$4,214	\$1,415	200	\$11,582	\$13,060	\$1,478	262



**Appendix E**  
**Changes in State and Total Funding Per FTE Student By District**  
**2004-05 vs. 2007-08**

District		State Funding per FTE				Total Funding per FTE			
#	Name	2004-05 (actual)	2007-08 (estimated)	Difference	Rank (of 296)	2004-05 (actual)	2007-08 (estimated)	Difference	Rank (of 296)
364	Marysville	\$6,165	\$8,384	\$2,219	70	\$10,205	\$13,195	\$2,989	67
365	Garnett	\$5,867	\$7,683	\$1,817	125	\$9,213	\$11,237	\$2,024	183
366	Woodson	\$7,282	\$8,813	\$1,531	178	\$10,029	\$11,967	\$1,938	200
367	Osawatomie	\$6,407	\$8,965	\$2,557	35	\$9,198	\$12,392	\$3,194	50
368	Paola	\$5,116	\$6,481	\$1,365	210	\$10,153	\$12,025	\$1,872	209
369	Burton	\$7,525	\$9,482	\$1,957	100	\$11,170	\$13,861	\$2,691	94
371	Montezuma	\$7,109	\$9,550	\$2,440	46	\$12,060	\$15,038	\$2,978	69
372	Silver Lake	\$7,072	\$8,797	\$1,725	141	\$9,452	\$11,849	\$2,397	134
373	Newton	\$5,426	\$7,473	\$2,047	86	\$9,022	\$11,109	\$2,087	172
374	Sublette	\$3,336	\$4,524	\$1,189	232	\$12,274	\$14,482	\$2,208	154
375	Circle	\$4,336	\$4,637	\$301	280	\$8,853	\$10,592	\$1,739	223
376	Sterling	\$7,031	\$8,650	\$1,619	160	\$9,850	\$11,765	\$1,915	203
377	Atchison County	\$6,450	\$8,491	\$2,041	88	\$8,853	\$11,249	\$2,395	135
378	Riley County	\$7,220	\$8,455	\$1,235	227	\$9,970	\$11,746	\$1,776	217
379	Clay Center	\$6,017	\$7,386	\$1,369	209	\$9,337	\$10,489	\$1,152	281
380	Vermillion	\$7,073	\$8,919	\$1,846	117	\$10,138	\$11,911	\$1,773	219
381	Spearsville	\$7,300	\$8,194	\$894	255	\$9,568	\$11,180	\$1,612	245
382	Pratt	\$5,887	\$7,919	\$2,033	89	\$8,747	\$11,944	\$3,198	49
383	Manhattan	\$4,443	\$5,395	\$952	247	\$9,646	\$11,264	\$1,618	244
384	Blue Valley	\$7,649	\$9,759	\$2,110	81	\$11,548	\$15,254	\$3,706	28
385	Andover	\$4,962	\$6,534	\$1,572	169	\$8,349	\$10,393	\$2,043	178
386	Madison-Virgil	\$7,999	\$9,430	\$1,432	194	\$10,994	\$13,173	\$2,179	159
387	Altoona-Midway	\$8,267	\$11,123	\$2,856	18	\$11,549	\$15,639	\$4,090	19
388	Ellis	\$6,434	\$7,885	\$1,451	192	\$10,021	\$12,815	\$2,795	87
389	Eureka	\$7,351	\$9,571	\$2,219	69	\$11,397	\$14,132	\$2,735	91
390	Hamilton	\$9,751	\$12,010	\$2,258	66	\$12,773	\$15,900	\$3,127	53
392	Osborne	\$7,464	\$9,146	\$1,682	148	\$10,573	\$12,393	\$1,820	212
393	Solomon	\$6,948	\$8,683	\$1,735	138	\$9,985	\$11,643	\$1,658	235
394	Rose Hill	\$6,082	\$7,749	\$1,667	151	\$8,467	\$10,589	\$2,122	168
395	LaCrosse	\$7,256	\$7,818	\$562	271	\$11,173	\$12,016	\$842	290
396	Douglass	\$7,596	\$9,572	\$1,976	97	\$9,657	\$12,086	\$2,429	130
397	Centre	\$7,541	\$9,784	\$2,243	67	\$11,793	\$13,923	\$2,129	166
398	Peabody-Burns	\$7,394	\$9,895	\$2,501	40	\$10,668	\$14,024	\$3,356	43
399	Paradise	\$7,328	\$7,936	\$608	268	\$14,123	\$16,718	\$2,594	105
400	Smoky Valley	\$6,235	\$8,190	\$1,955	101	\$9,871	\$11,958	\$2,086	173
401	Chase	\$8,477	\$10,699	\$2,223	68	\$14,143	\$20,427	\$6,285	6
402	Augusta	\$5,504	\$7,179	\$1,675	149	\$7,864	\$9,617	\$1,753	222
403	Otis-Bison	\$7,907	\$10,327	\$2,421	48	\$12,165	\$15,757	\$3,592	33
404	Riverton	\$6,828	\$9,505	\$2,677	25	\$9,256	\$12,112	\$2,855	80
405	Lyons	\$7,107	\$9,852	\$2,746	23	\$10,956	\$14,323	\$3,367	42
406	Wathena	\$6,854	\$8,401	\$1,547	174	\$8,888	\$10,390	\$1,502	256
407	Russell	\$5,678	\$7,098	\$1,421	197	\$8,980	\$11,196	\$2,216	153
408	Marion	\$7,071	\$9,487	\$2,417	49	\$9,762	\$12,930	\$3,168	52
409	Atchison	\$7,482	\$9,578	\$2,095	82	\$12,504	\$14,932	\$2,428	131
410	Durham-Hills	\$7,058	\$9,650	\$2,592	32	\$10,625	\$13,526	\$2,901	75
411	Goessel	\$8,159	\$10,455	\$2,296	61	\$11,305	\$14,070	\$2,765	89
412	Hoxie	\$6,762	\$7,490	\$729	263	\$10,806	\$12,291	\$1,485	258
413	Chanute	\$5,849	\$8,295	\$2,446	45	\$8,538	\$11,568	\$3,030	62
415	Hiawatha	\$6,676	\$8,163	\$1,487	188	\$10,476	\$12,373	\$1,897	204
416	Louisburg	\$4,546	\$5,118	\$572	270	\$9,331	\$11,313	\$1,982	188
417	Morris County	\$6,487	\$7,983	\$1,495	186	\$9,646	\$11,314	\$1,668	233
418	McPherson	\$4,295	\$5,771	\$1,476	189	\$8,748	\$11,327	\$2,579	107

**Appendix E**  
**Changes in State and Total Funding Per FTE Student By District**  
**2004-05 vs. 2007-08**

District		State Funding per FTE				Total Funding per FTE			
#	Name	2004-05 (actual)	2007-08 (estimated)	Difference	Rank (of 296)	2004-05 (actual)	2007-08 (estimated)	Difference	Rank (of 296)
419	Canton-Galva	\$7,330	\$9,176	\$1,846	118	\$11,176	\$13,776	\$2,600	104
420	Osage City	\$6,513	\$8,064	\$1,552	171	\$8,347	\$10,493	\$2,146	162
421	Lyndon	\$6,988	\$8,412	\$1,424	196	\$8,934	\$10,271	\$1,337	270
422	Greensburg (c)	\$6,077	\$10,635	\$4,558	1	\$10,113	\$21,829	\$11,716	1
423	Moundridge	\$5,622	\$6,436	\$814	256	\$11,366	\$12,605	\$1,239	275
424	Mullinville	\$8,187	\$6,900	(\$1,288)	295	\$13,631	\$14,369	\$738	292
425	Highland	\$7,967	\$9,865	\$1,899	109	\$10,863	\$13,491	\$2,628	101
426	Pike Valley	\$7,642	\$10,200	\$2,558	34	\$10,513	\$13,049	\$2,535	111
428	Great Bend	\$5,429	\$7,392	\$1,963	98	\$9,175	\$11,554	\$2,379	138
429	Troy	\$7,646	\$9,533	\$1,887	112	\$9,603	\$12,231	\$2,628	102
430	Brown County	\$7,786	\$10,785	\$2,999	13	\$10,709	\$13,764	\$3,055	60
431	Hoisington	\$7,529	\$8,792	\$1,262	225	\$11,480	\$13,358	\$1,878	206
432	Victoria	\$6,816	\$6,692	(\$123)	287	\$10,731	\$13,121	\$2,389	136
433	Midway	\$7,871	\$10,073	\$2,202	71	\$10,151	\$12,644	\$2,494	120
434	Santa Fe	\$6,610	\$8,663	\$2,053	85	\$9,259	\$11,778	\$2,519	116
435	Abilene	\$5,502	\$6,588	\$1,086	242	\$8,768	\$11,700	\$2,933	72
436	Caney	\$7,237	\$8,011	\$775	259	\$9,010	\$10,164	\$1,153	280
437	Auburn Washburn	\$3,962	\$5,130	\$1,168	236	\$8,670	\$10,332	\$1,662	234
438	Skyline	\$7,094	\$8,265	\$1,171	234	\$9,810	\$12,140	\$2,329	142
439	Sedgwick	\$6,901	\$8,191	\$1,290	221	\$8,761	\$10,220	\$1,459	263
440	Halstead	\$6,696	\$8,526	\$1,831	120	\$9,732	\$11,422	\$1,690	229
441	Sabetha	\$6,373	\$8,010	\$1,637	157	\$9,397	\$10,959	\$1,562	254
442	Nemaha Valley	\$6,433	\$8,390	\$1,957	99	\$10,735	\$20,593	\$9,857	2
443	Dodge City	\$6,153	\$9,241	\$3,088	11	\$9,701	\$13,359	\$3,659	31
444	Little River	\$6,349	\$7,115	\$766	260	\$11,347	\$12,333	\$985	286
445	Coffeyville	\$5,929	\$8,041	\$2,111	80	\$9,644	\$12,103	\$2,459	124
446	Independence	\$5,102	\$6,598	\$1,496	185	\$7,879	\$9,891	\$2,013	186
447	Cherryvale	\$7,463	\$7,420	(\$43)	285	\$9,667	\$9,483	(\$184)	295
448	Inman	\$6,833	\$8,356	\$1,523	180	\$10,062	\$12,238	\$2,176	160
449	Easton	\$7,218	\$9,757	\$2,539	37	\$10,071	\$13,010	\$2,939	71
450	Shawnee Heights	\$5,060	\$6,671	\$1,611	162	\$8,310	\$10,065	\$1,755	221
451	B & B	\$8,207	\$10,096	\$1,889	111	\$9,706	\$12,280	\$2,574	108
452	Stanton County	\$3,628	\$4,048	\$419	276	\$11,568	\$14,025	\$2,457	126
453	Leavenworth	\$5,297	\$7,250	\$1,954	102	\$9,260	\$11,746	\$2,486	121
454	Burlingame	\$8,037	\$9,617	\$1,580	168	\$10,630	\$12,598	\$1,969	194
456	Marais Des Cygnes	\$7,517	\$8,962	\$1,445	193	\$10,405	\$11,583	\$1,178	279
457	Garden City	\$5,347	\$7,331	\$1,983	93	\$8,698	\$10,628	\$1,930	201
458	Basehor-Linwood	\$4,818	\$6,199	\$1,381	205	\$7,501	\$9,555	\$2,054	177
459	Bucklin	\$6,996	\$8,659	\$1,662	153	\$10,697	\$12,900	\$2,203	155
460	Hesston	\$6,619	\$7,995	\$1,376	206	\$9,968	\$11,370	\$1,402	268
461	Neodesha	\$7,593	\$8,835	\$1,241	226	\$9,938	\$11,562	\$1,624	242
462	Central	\$7,655	\$9,809	\$2,155	76	\$10,613	\$13,267	\$2,654	98
463	Udall	\$7,413	\$8,782	\$1,369	208	\$9,794	\$11,528	\$1,734	224
464	Tonganoxie	\$5,029	\$6,696	\$1,667	152	\$7,726	\$10,461	\$2,735	90
465	Winfield	\$5,617	\$7,765	\$2,148	78	\$10,533	\$12,011	\$1,478	261
466	Scott County	\$5,370	\$6,662	\$1,292	220	\$10,853	\$12,831	\$1,978	190
467	Leoti	\$5,874	\$8,658	\$2,784	21	\$9,615	\$13,408	\$3,792	26
468	Healy	\$8,933	\$12,266	\$3,333	9	\$13,073	\$19,398	\$6,325	5
469	Lansing	\$4,853	\$6,081	\$1,228	229	\$7,461	\$8,914	\$1,453	265
470	Arkansas City	\$5,839	\$8,250	\$2,411	51	\$8,380	\$11,028	\$2,648	100
471	Dexter	\$7,772	\$10,595	\$2,823	20	\$9,335	\$12,408	\$3,074	58
473	Chapman	\$6,215	\$7,394	\$1,179	233	\$9,397	\$10,852	\$1,455	264

**Appendix E**  
**Changes in State and Total Funding Per FTE Student By District**  
**2004-05 vs. 2007-08**

District		State Funding per FTE				Total Funding per FTE			
#	Name	2004-05 (actual)	2007-08 (estimated)	Difference	Rank (of 296)	2004-05 (actual)	2007-08 (estimated)	Difference	Rank (of 296)
474	Haviland	\$7,231	\$9,140	\$1,909	106	\$14,203	\$18,598	\$4,395	13
475	Junction City	\$4,765	\$6,777	\$2,012	91	\$9,269	\$11,286	\$2,017	184
476	Copeland	\$8,763	\$9,875	\$1,112	240	\$15,155	\$15,675	\$520	293
477	Ingalls	\$7,240	\$8,181	\$940	248	\$9,989	\$12,128	\$2,139	165
479	Crest	\$8,155	\$11,364	\$3,209	10	\$10,665	\$14,328	\$3,663	30
480	Liberal	\$5,590	\$7,493	\$1,903	107	\$8,699	\$10,757	\$2,058	176
481	Rural Vista	\$6,962	\$9,465	\$2,503	39	\$9,829	\$12,829	\$3,000	66
482	Dighton	\$6,601	\$7,142	\$541	273	\$11,918	\$13,709	\$1,790	215
483	Kismet-Plains	\$6,231	\$7,647	\$1,416	199	\$11,057	\$12,935	\$1,878	205
484	Fredonia	\$6,560	\$8,287	\$1,727	140	\$9,287	\$11,598	\$2,311	144
486	Elwood	\$8,105	\$8,914	\$809	257	\$10,971	\$11,882	\$910	289
487	Herington	\$7,282	\$8,871	\$1,589	164	\$9,326	\$11,113	\$1,786	216
488	Axtell	\$7,218	\$8,769	\$1,552	172	\$10,953	\$12,559	\$1,606	246
489	Hays	\$4,699	\$5,867	\$1,168	235	\$9,829	\$12,362	\$2,533	113
490	El Dorado	\$5,077	\$6,795	\$1,718	144	\$9,470	\$12,447	\$2,977	70
491	Eudora	\$6,521	\$7,751	\$1,230	228	\$9,711	\$12,274	\$2,563	109
492	Flinthills	\$7,441	\$11,433	\$3,991	2	\$11,321	\$15,679	\$4,358	16
493	Columbus	\$6,129	\$7,790	\$1,661	154	\$9,456	\$11,033	\$1,577	252
494	Syracuse	\$4,439	\$6,067	\$1,628	158	\$12,247	\$13,304	\$1,057	284
495	Ft. Larned	\$7,541	\$11,124	\$3,583	5	\$11,888	\$16,254	\$4,366	15
496	Pawnee Heights	\$8,760	\$11,742	\$2,982	15	\$12,076	\$17,073	\$4,997	8
497	Lawrence	\$3,770	\$5,239	\$1,469	190	\$9,647	\$11,954	\$2,306	146
498	Valley Heights	\$8,368	\$10,513	\$2,145	79	\$12,217	\$15,142	\$2,924	74
499	Galena	\$7,673	\$10,332	\$2,659	28	\$10,481	\$13,000	\$2,520	114
500	Kansas City	\$5,779	\$8,635	\$2,856	19	\$10,597	\$13,699	\$3,102	56
501	Topeka	\$5,530	\$8,103	\$2,574	33	\$10,464	\$12,591	\$2,127	167
502	Lewis	\$7,557	\$10,518	\$2,961	16	\$12,666	\$15,891	\$3,225	48
503	Parsons	\$6,005	\$8,675	\$2,670	27	\$9,054	\$12,506	\$3,452	36
504	Oswego	\$8,063	\$9,472	\$1,409	202	\$10,609	\$12,188	\$1,579	251
505	Chetopa - St. Paul	\$8,320	\$11,335	\$3,015	12	\$11,928	\$14,395	\$2,467	123
506	Labette County	\$6,068	\$8,379	\$2,312	59	\$7,974	\$10,835	\$2,861	79
507	Satanta	\$1,367	\$1,288	(\$79)	286	\$12,493	\$14,934	\$2,441	129
508	Baxter Springs	\$6,930	\$8,360	\$1,431	195	\$8,973	\$10,310	\$1,337	271
509	South Haven	\$8,703	\$9,929	\$1,225	230	\$11,460	\$13,108	\$1,648	237
511	Attica	\$8,125	\$8,327	\$202	281	\$12,160	\$15,696	\$3,536	35
512	Shawnee Mission	\$3,262	\$4,423	\$1,161	237	\$8,920	\$11,794	\$2,874	78
<b>STATEWIDE (d)</b>		<b>\$5,404</b>	<b>\$7,120</b>	<b>\$1,716</b>	<b>---</b>	<b>\$9,739</b>	<b>\$12,018</b>	<b>\$2,279</b>	<b>---</b>

(a) USD 107 (Rock Hills), USD 108 (Washington County), and USD 109 (Republic County) are consolidated districts that opened for the 2006-07 school year. For the 2004-05 school year, we used the revenues of the districts that participated in the consolidations.  
(b) USD 324 (Eastern Heights) received a \$2.0 million private contribution in 2004-05 (our base year). We removed this contribution from the total funding calculation. If left in, the district would appear to have lost \$9,360 in total funding per FTE between 2004-05 and 2007-08.  
(c) USD 422 (Greensburg) budgeted \$15.0 million in local capital outlay funds for the 2007-08 school year due to the local tornado damage. We removed this contribution from the total funding calculation. If left in, the district would appear to have gained \$88,052 in total funding per FTE between 2004-05 and 2007-08.  
(d) USD 295 (Prairie Heights) was dissolved in 2006-07. It is not listed in this appendix, but its data are included in the 2004-05 Statewide figures.

Source: LPA analysis of KSDE State aid reports and school district budget data.

## APPENDIX F

### **Increases to Spending Authority for School Districts' General Fund and Local Option Budgets Resulting from Legislative Changes 2005-06 to 2007-08 School Years**

This appendix shows the additional spending authority school districts received over the last three years as a result of the changes the Legislature made to the school finance formula. Because the primary concern behind the request for this audit was whether new funds had been spent in the classroom for student instruction, we limited this analysis to school districts' primary operating funds—the general fund and the local option budget.

To calculate these amounts, we estimated the amount of spending authority school districts would have received over the past three years *under the old funding formula* (before the changes), and then subtracted that amount from the actual amount of funding they received *under the changed formula*. The difference is our estimate of the amount of new spending authority the districts received as a result of the Legislature's changes.

This information originally appeared in the body of the report as background information to Question 1. However, when we presented the report to the Legislative Post Audit Committee on June 18, 2008, the Committee asked that we expand the background information we provided on district revenues to include all revenues, including all State, local and federal funds, not just those associated with districts' general funds and local option budgets. Because the original information overlapped with the new information, we thought that including both in the body of the report could be confusing. Therefore, we've moved the original information to this appendix.

**APPENDIX F**  
**Increases to Spending Authority for School Districts' General Fund and Local Option Budgets**  
**Resulting from Legislative Changes**  
**2005-06 to 2007-08 School Years**

Operating Fund	Increase in <u>General Fund</u> and <u>Local Option Budget</u> Spending Authority			Cumulative 3-Year Total Increase in Spending Authority	% of Total
	Actual 2005-06	Actual 2006-07	Estimated 2007-08		
<b>GENERAL FUND BUDGET</b>					
Basic Operating Aid (a)	\$ 102,843,027	\$ 144,383,959	\$ 182,347,380	\$ 429,574,366	28%
At-Risk (b)	\$ 58,469,493	\$ 145,041,361	\$ 214,925,290	\$ 418,436,144	27%
Special Education	\$ 19,497,153	\$ 31,506,164	\$ 37,336,100	\$ 88,339,417	6%
Bilingual	\$ 11,166,663	\$ 13,151,000	\$ 16,252,638	\$ 40,570,301	3%
Vocational Education	\$ 3,030,372	\$ 3,543,438	\$ 3,938,002	\$ 10,511,812	1%
Cost of Living	\$ -	\$ 2,548,598	\$ 4,018,831	\$ 6,567,429	0%
New Facility	\$ 1,500,076	\$ 1,412,681	\$ 2,040,678	\$ 4,953,435	0%
<b>ADDITIONAL GENERAL FUND BUDGET SPENDING AUTHORITY</b>	<b>\$ 196,506,784</b>	<b>\$ 341,587,201</b>	<b>\$ 460,858,919</b>	<b>\$ 998,952,904</b>	<b>66%(c)</b>
<b>ADDITIONAL LOCAL OPTION BUDGET SPENDING AUTHORITY</b>	<b>\$ 102,081,397</b>	<b>\$ 185,834,449</b>	<b>\$ 237,923,361</b>	<b>\$ 525,839,207</b>	<b>34%</b>
<b>TOTAL SPENDING AUTHORITY</b>	<b>\$ 298,588,181</b>	<b>\$ 527,421,650</b>	<b>\$ 698,782,280</b>	<b>\$ 1,524,792,111</b>	<b>100%</b>

- (a) Includes base state aid per pupil (BSAPP), as well as low-enrollment and correlation weighting.  
(b) Includes at-risk, non-proficient, and high-density at-risk weighting.  
(c) Total adds to 65% because of rounding.

Source: LPA analysis of budget documents from the Department of Education.

**APPENDIX G**  
**Summary of Major Changes Shown in This Report**

As part of our answer to Question 1, we provide background information on how much additional funding school districts have received since the Legislature began making changes to the school finance formula in 2005. Because the primary concern behind the request for this audit was whether new funds had been spent in the classroom for student instruction, we limited our original analysis to school districts' primary operating funds—the general fund and the local option budget.

When we presented the report to the Legislative Post Audit Committee on June 18, 2008, the Committee asked that we expand the background information we provided on district revenues to include all revenues, including all State, local and federal funds, not just those associated with districts' general funds and local option budgets. Because the original information overlapped with the new information, we thought that including both in the body of the report could be confusing. Therefore, we replaced the original background information that was limited to the two operating funds with the new information that included all funds. The results of the original analysis now appear in *Appendix F*.

The following table summarizes the major differences between the two analyses, and shows which figures in the report were affected.

<b>APPENDIX G</b> <b>Summary of Major Changes to the</b> <b>Background Information for Question 1</b>		
	<b>Original Report</b> (June 2008)	<b>Revised Report</b> (August 2008)
<b>COMPARING THE ANALYSES</b>		
<i>What years were covered?</i>	2004-05 to 2007-08 school years.	2004-05 to 2007-08 school years.
<i>What was measured?</i>	New <u>spending authority</u> districts received that could be attributed to changes in the school finance formula.	<u>All</u> additional <u>funding</u> received in excess of the amount received in 2004-05.
<i>What types of funds were included?</i>	District's <u>general funds</u> and <u>local options budgets</u> only.	All State, local, and federal funds.
<i>What did the results show?</i>	Districts received a three-year cumulative total of more than <u>\$1.5 billion in new spending authority</u> (general fund and local option budget) because of changes to the school finance formula.	Districts received a three-year cumulative total of more than <u>\$2.3 billion in total new funding</u> , including <u>\$1.6 billion from the State</u> .
<b>FIGURES THAT HAVE CHANGED</b>		
<i>Figure 1-1</i>	Statewide total <u>spending authority</u> (general fund and local option budget), 2004-05 to 2007-08.	Statewide total <u>funding</u> (all sources), 2004-05 to 2007-08.
<i>Figure 1-2</i>	New additional <u>spending authority</u> (general fund and local option budget) as a result of legislative changes for the 2005-06 to 2007-08 school years. (a)	New additional <u>funding</u> (all sources) for the 2005-06 to 2007-08 school years.
<i>Figure 1-3</i>	Characteristics of the districts that received the most and least additional <u>spending authority per student</u> (general fund and local option budget) for the 2005-06 to 2007-08 school years.	Characteristics of the school districts that received the most and least additional <u>State funding per student</u> (2004-05 vs. 2007-08 school years).
<i>Figure 1-4</i>	Map of the new <u>spending authority per student</u> (general fund only) for all districts.	Maps of the new <u>funding per student</u> for all districts (State, and total sources).