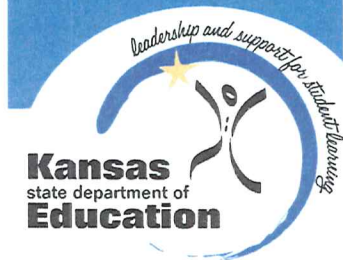


Greenbush Leadership Academy

December 7, 2011

Dale M. Dennis, Deputy
Commissioner of Education
Craig Neuenswander, Director
School Finance



PLAINTIFFS'
EX. 305

KSDE143140

Base State Aid Per Pupil

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

Base State Aid Per Pupil

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

Statutes provide for a BSAPP of \$4,492 for 2009-10 and each school year thereafter.

Base State Aid Per Pupil

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

*Governor's Recommendation

Base State Aid Per Pupil

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

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

(compares to school years prior to 2005-06)

Base State Aid Per Pupil

Statutory BSAPP \$ 4,492

BSAPP for
2011-12 \$ 3,780*

*Governor's Recommendation

Base State Aid Per Pupil and Consumer Price Index

- \$3,600 in 1992 would be the same as \$5,809.80 in 2011
- \$4,492 today would be the same as \$2,783.43 in 1992.
- \$3,780 today would be the same as \$2,342.25 in 1992.

*U.S. Bureau of Labor Statistics and Kansas Legislative Research Department

Legislative Division of Post Audit

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

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

Supplemental General State Aid LOB—Low Valuation Districts

2008-09	\$ 323,424,384	100.0%
2009-10	\$ 339,191,618	89.5%
2010-11	\$ 338,729,552	91.7%
2011-12	\$ 339,212,000	85.7%

Virtual School Enrollment Assessed Valuation

Computation of LOB State Aid Excluding Virtual School Enrollment

Assessed Valuation	\$ 75,000,000
Estimated FTE Enrollment	1,250.0
Assessed Valuation Per Pupil	\$ 60,000
LOB State Aid Ratio	42.40%
Bond and Interest State Aid Percentage	23.00%

Virtual School Enrollment Assessed Valuation

Computation of LOB State Aid With Increased Virtual School Enrollment

Assessed Valuation	\$ 75,000,000
Estimated FTE Enrollment	1,550.0
Assessed Valuation Per Pupil	\$ 48,487
LOB State Aid Ratio	53.57%
Bond and Interest State Aid Percentage	36.00%

KPERS

KSA 74-4937

Working After Retirement

Provisions Expire July 1, 2012

SPECIAL EDUCATION

KSA 72-978

House Sub. for Sub. for Senate Bill 111, changes the starting date of the portion of the special education school finance formula that determines the minimum and maximum amount of special education state aid a school district may receive. This provision now goes into effect for the 2012-13 and 2013-14 school years and ends on June 30, 2014.

STATE GENERAL FUND

State Revenue Estimates

STATE GENERAL FUND

Since the fiscal position of the state has improved, where would you place the additional revenue?

Base State Aid Per Pupil

Supplemental General Fund State Aid

(LOB State Aid)

Capital Outlay State Aid

Professional Development

Teacher Mentoring

National Board Certification

Bond and Interest State Aid In Future

How did we get in this Financial mess?

Tax Cuts