

**NO. 113,267**

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**IN THE SUPREME COURT OF THE STATE OF KANSAS**

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**LUKE GANNON,  
by his next friends and guardians, *et al.*,**

Plaintiffs/Appellees,

vs.

**STATE OF KANSAS, *et al.*,**

Defendants/Appellants.

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**PLAINTIFFS/APPELLEES OPENING BRIEF  
REGARDING ADEQUACY OF 2017 SENATE BILL 19**

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Appeal from the District Court of Shawnee County, Kansas  
Honorable Judges Franklin R. Theis, Robert J. Fleming, and Jack L. Burr  
Case No. 10-c-1569

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Alan L. Rupe, #08914  
Jessica L. Skladzien, #24178  
LEWIS BRISBOIS BISGAARD & SMITH LLP  
1605 N. Waterfront Parkway, Suite 150  
Wichita, Kansas 67206  
(316) 609-7900 (Telephone)  
(316) 462-5746 (Facsimile)

John S. Robb, #09844  
SOMERS, ROBB & ROBB  
110 East Broadway  
Newton, Kansas 67114  
(316) 283-4650 (Telephone)  
(316) 283-5049 (Facsimile)

*Attorneys for Plaintiffs*

**TABLE OF CONTENTS**

NATURE OF THE CASE..... 1

PROCEDURAL HISTORY ..... 3

THIS COURT’S INSTRUCTIONS TO THE STATE IN THE MARCH 2 ORDER ..... 5

STATEMENT OF THE FACTS ..... 7

    ARGUMENTS AND AUTHORITIES ..... 9

        I.    The State Bears the Burden to Demonstrate That S.B. 19 is  
            Constitutional and Must Explain Its Rationale for Adopting S.B. 19..... 9

            A.    The burden to demonstrate compliance is on the State..... 9

*Gannon v. State*, 303 Kan. 682, 368 P.3d 1024 (2015)  
                    (“Gannon II”). ..... 9

*Gannon v. State*, 305 Kan. 850, 390 P.3d 461 (2017)  
                    (“Gannon IV”)..... 9

            B.    The State was obligated to cure the constitutional violations  
                associated with CLASS’s structure *and* implementation..... 9

*Gannon v. State*, 305 Kan. 850, 390 P.3d 461 (2017)  
                    (“Gannon IV”)..... 10

        II.   S.B. 19 Fails Article 6’s Adequacy Test ..... 10

*Montoy v. State of Kansas*, 279 Kan. 817, 825-26 (2005)  
                (“Montoy IV”). ..... 10-11

*Gannon v. State*, 305 Kan. 850, 390 P.3d 461 (2017)  
                (“Gannon IV”)..... 11

*Unified School District No. 229 v. State*, 256 Kan. 232, 885  
                P.2d 1170 (1994)..... 11

            A.    S.B. 19 ignores the recommendations of “several expert  
                bodies” as to the actual costs of providing a constitutional  
                education. .... 11

*Gannon v. State*, 298 Kan. 1107, 319 P.3d 1196 (2014)  
                    (“Gannon I”)..... 11

*Gannon v. State*, 305 Kan. 850, 390 P.3d 461 (2017)  
                    (“Gannon IV”)..... 12

1.	The State Board of Education estimates that, over the next two years, it will cost an additional \$893 million to fully fund education at a constitutional level; the State ignored that estimate. ....	12
	<i>Gannon v. State</i> , 305 Kan. 850, 390 P.3d 461 (2017) (“Gannon IV”).....	12, 13
	<i>State ex rel. Miller v. Bd. of Educ.</i> , 212 Kan. 482 (1973) .....	15
	<i>U.S.D. No. 443 v. Kansas State Board of Education</i> , 266 Kan. 75 (1998) .....	15
2.	The State cannot argue that a base of \$4,006 is constitutional when it previously indicated that the base should be set at \$4,492 for FY10. ....	15
	<i>Gannon v. State</i> , 305 Kan. 850, 390 P.3d 461 (2017) (“Gannon IV”).....	16, 18
	<i>Gannon v. State</i> , 298 Kan. 1107, 319 P.3d 1196 (2014) (“Gannon I”).....	18
3.	The State cannot argue it considered inflation.....	19
4.	The State cannot argue it considered other necessary cost increases.....	20
5.	The reasonable cost studies commissioned by the State estimate that the base should be much higher.....	21
	<i>Gannon v. State</i> , 305 Kan. 850, 390 P.3d 461 (2017) (“Gannon IV”).....	21, 22, 23
	<i>Gannon v. State</i> , 298 Kan. 1107, 319 P.3d 1196 (2014) (“Gannon I”).....	21
	<i>Montoy v. State of Kansas</i> , 279 Kan. 817, 825-26 (2005) (“Montoy IV”).....	23
B.	The State’s level of increased funding is not reasonably calculated to have all Kansas public education students meet or exceed the standards set out in <i>Rose</i> .....	24
	Senate Substitute for House Bill 2002 .....	25

	<i>Gannon v. State</i> , 305 Kan. 850, 390 P.3d 461 (2017) (“Gannon IV”).....	25, 26
	<i>Gannon v. State</i> , 303 Kan. 682, 368 P.3d 1024 (2015) (“Gannon II”) .....	25
	<i>Gannon v. State</i> , 298 Kan. 1107, 319 P.3d 1196 (2014) (“Gannon I”).....	26
C.	Some underperforming districts actually lose funding under S.B. 19.....	27
	<i>Gannon v. State</i> , 305 Kan. 850, 390 P.3d 461 (2017) (“Gannon IV”).....	27, 28, 29
D.	Components of S.B. 19 are politically motivated and do not reflect cost-based decisions that are reasonably calculated to have all students meet or exceed the standards set out in <i>Rose</i> . ....	29
	<i>Gannon v. State</i> , 304 Kan. 490, 372 P.3d 1181 (2016) (“Gannon III”).....	29, 30
E.	The weightings within S.B. 19 ignore financially important changing conditions, and do not comply with the Court’s March 2 Order <i>or</i> the Kansas Constitution. ....	31
	<i>Gannon v. State</i> , 305 Kan. 850, 390 P.3d 461 (2017) (“Gannon IV”).....	31
F.	Providing all-day kindergarten does not cure S.B. 19’s deficiencies.....	34
III.	The Legislature Has Failed to Support S.B. 19 with the Money Necessary to Fully Fund it.....	35
	<i>Gannon v. State</i> , 298 Kan. 1107, 319 P.3d 1196 (2014) (“Gannon I”) .....	35
	2015 K.S.A. 72-978(a) .....	36
	<i>Montoy v. State</i> , 282 Kan. 9, 138 P.3d 755 (2006) (“Montoy V”) .....	36
	2015 K.S.A. 72-1414.....	38
IV.	Achievement Levels Were Unacceptable Even at the <i>Montoy</i> Level of Spending.....	39
V.	Best Practices are Now Mandated for All At-Risk Spending, but the Standards are not Defined. ....	40

VI.	S.B. 19 Does Not Meet This Court’s Equity Test.....	40
	<i>Gannon v. State</i> , 305 Kan. 850, 390 P.3d 461 (2017) (“Gannon IV”). .....	40
	<i>Gannon v. State</i> , 298 Kan. 1107, 319 P.3d 1196 (2014) (“Gannon I”) .....	40
A.	S.B. 19 Violates the Equity Component of Article 6 Because It Subjects Schools to a Protest and Election Process to Gain Full Access to Available Funds.....	41
	<i>Gannon v. State</i> , 305 Kan. 850, 390 P.3d 461 (2017) (“Gannon IV”).....	43
B.	S.B. 19 Violates the Equity Component of Article 6 By Shifting the Payment of Certain Operational Costs From the General Fund to the Capital Outlay Fund .....	43
	2015 K.S.A. 72-8804.....	44
	<i>Gannon v. State</i> , 304 Kan. 490, 372 P.3d 1181 (2016) (“Gannon III”).....	44, 45, 46
C.	S.B. 19 Violates the Equity Component of Article 6 Because it Equalizes the Prior Year’s LOB .....	46
	<i>Gannon v. State</i> , 304 Kan. 490, 372 P.3d 1181 (2016) (“Gannon III”).....	46
	CONCLUSION .....	47
	CERTIFICATE OF SERVICE.....	58
APPENDICES		
	Appendix A: Third Conference Committee Report Brief regarding Senate Bill No. 19	
	Appendix B: KSDE Memo, Computer Printout SF17-232, With Supporting Data	
	Appendix C-1: KSBE Press Release, dated July 15, 2016	
	Appendix C-2: Board Briefs: A Summary Report of July 12 and 13, 2016 Meeting	
	Appendix C-3: State Board of Education Budget Recommendations	
	Appendix C-4: July 12, 2016 KSBE Meeting Minutes	

Appendix D: KSBE Release Statement Regarding Kansas Supreme Court Ruling, dated March 3, 2017

Appendix E-1: Demonstrative Chart “State Board Request – Year 2”

Appendix E-2: Data from S.B. 19 SF 17-226 supporting Appx. E-1

Appendix F: Plaintiffs’ Trial Exhibit 237, Updated

Appendix G: Demonstrative Funding Comparisons

Appendix H: Demonstrative Inflation Exhibit

Appendix I-1: *Stepping Soundly*: KPERS 2016 Comprehensive Annual Financial Reports for the Fiscal Year Ended June 30, 2016

Appendix I-2: Senate Sub. for House Bill 2002 Summary

Appendix J: Demonstrative Exhibit Regarding District Gains and Losses Under S.B. 19

Appendix K-1: Demonstrative Charts Regarding Achievement Gap Between Free Lunch Students and Paid Lunch Students

Appendix K-2: Demonstrative Exhibit Regarding Year 2 Gains and Losses Under S.B. 19 With Achievement Data

Appendix K-3: 2015-16 Achievement Data

Appendix L-1: Demonstrative Exhibit Regarding State Special Education Funding

Appendix L-2: KSBE’s July Board Materials

Appendix M: Demonstrative Charge Comparing Effects of Weightings Under Different Bases

Appendix N: Demonstrative Charge Comparing Various At-Risk Funding Scenarios

Appendix O: Kansas Legislative Research Department’s State General Fund Overview for FY18-FY21

Appendix P-1: Demonstrative Exhibit Regarding CPI Increase in Prior Law

Appendix P-2: General State Aid/Supplemental General State Aid for Kansas USD's 2008-2009

Appendix P-3: General State Aid/Supplemental General State Aid for Kansas USD's 2009-2010

Appendix Q: Demonstrative Chart Regarding 2015-2016 Kindergarten Enrollment, With Supporting Data

Appendix R: Demonstrative Capital Outlay Funding Comparison

Appendix S: KSDE Expenditures Report SF17-031

Appendix T: FY17 Capital Outlay Aid

Appendix U: Demonstrative Chart Showing 33% LOB Grandfathered Advantage

Appendix V: Previously Admitted Equity Exhibits

Appendix W: Excerpts from KSDE SF17-232

Appendix X: Kansas Legislative Research Data Regarding 10% At-Risk Floor

Appendix Y-1: Demonstrative Calculation of Unequalized LOB Due to Use of Prior Year LOB

Appendix Y-2: General State Aid/Supplemental General State Aid for Kansas USD's 2016-2017

Appendix Z: Excerpt from March 16, 2017 Testimony Before Senate Select Committee on Education Finance

Appendix AA: 2005 K.S.A. 46-3402

Appendix BB: Excerpt from May 10, 2017 Testimony Before Senate Select Committee on Education Finance

Appendix CC: Data Regarding State Personnel

Appendix DD: Kansas Assessment Data Excerpts

## NATURE OF THE CASE

On March 2, 2017, this Court declared that the block grant funding provided by the Classroom Learning Assuring Student Success Act (“CLASS”) was unconstitutional, largely because “more money was needed.” *Gannon v. State*, 305 Kan. 850, 501, 390 P.3d 461 (2017) (“Gannon IV”). It then informed the State that it was obligated to adopt a new funding system that “is capable of meeting the adequacy requirements of Article 6.” *Gannon IV*, 305 Kan. at 919. It demanded compliance by June 30, 2017. *Gannon IV*, 305 Kan. at 856. To establish compliance, the State has the burden to demonstrate the new system is constitutional and to “explain[] its rationales for the choices made to achieve [compliance].” *Gannon IV*, 305 Kan. at 856 (citing *Gannon v. State*, 303 Kan. 682, 709, 368 P.3d 1024 (2015) (“Gannon II”).

The State claims it complied with the March 2 Order because the Legislature passed, and the Governor signed, 2017 Senate Bill 19 (“S.B. 19”). Notice of Legislative Cure, filed 6-16-17. S.B. 19 significantly underfunds K-12 public education – by all measures – and fails the adequacy test. Additionally, S.B. 19 does not meet the equity requirements of Article 6.

S.B. 19 significantly underfunds Kansas public education and only provides a \$292.5 million increase to education funding over a period of two years. Appendix B: KSDE Memo, Computer Printout SF17-232, with supporting data, at 2017ADEQ00021 (Col. 2 shows that the total increase in state aid for FY18 is \$194.7 million and Col. 3 shows the total increase for FY19 is \$97.8 million).

S.B. 19 funds Kansas public education at a level far short of *every single* indicator available as to what it actually costs to constitutionally fund an education. This Court told the State that it was not in compliance with the Constitution because it was not putting enough money into K-12 public education. It told the State to increase funding in a manner that was “reasonably calculated to have all Kansas public education students meet or exceed the standards set out in *Rose*.” Finally, this Court specifically warned the State not to ignore the estimates of what it actually costs to provide students with a constitutional education. The State did not heed the Court’s warning or follow its instructions. The adoption of S.B. 19 demonstrates a continued pattern by the State to ignore constitutional mandates.

The *lowest* estimate of what it costs to constitutionally fund an education to Kansas K-12 public school students is the estimate provided by the KSBE: \$893 million over the next two years. With no reason or explanation, **S.B. 19 only provides one-third of that amount.** The level of funding provided by S.B. 19 is so low that school districts will have *less funds* available for educating students than what the State itself deemed appropriate for the year 2010 following the *Montoy* litigation. Considering inflation alone, the State cannot – in good faith – argue that school districts can educate students *better* with *less* funds than were needed seven years ago. There is no evidence to suggest that S.B. 19 is reasonably calculated to have all Kansas public education students meet or exceed the standards set out in *Rose*. There is, however, significant evidence to the contrary. Moreover, there is substantial evidence that S.B. 19 significantly disrupts equity and that the State ignored this Court’s instruction “to be mindful of the connection

between equity and adequacy.” *Gannon IV*, 305 Kan. at 917. S.B. 19 fails to comply with this Court’s March 2 Order and the Kansas Constitution.

### **PROCEDURAL HISTORY**

On March 2, 2017, this Court held that “the state’s public education financing system, through its structure and implementation, is not reasonably calculated to have all Kansas public education students meet or exceed the minimum constitutional standards of adequacy.” *Gannon IV*, 305 Kan. at 855-56. The Court provided the legislature “an opportunity to bring the state’s education financing system into compliance with Article 6” on or before June 30, 2017. *Gannon IV*, 305 Kan. at 856.

On June 5, 2017, in response to the Court’s Order, the Kansas Legislature passed S.B. 19. The bill was signed by Governor Brownback on June 15, 2017. S.B. 19 significantly underfunds Kansas public education, providing only a \$292.5 million increase to education funding over a period of two years. The burden is now on the State to establish that S.B. 19 comports with the requirements of the Kansas Constitution. *Gannon IV*, 305 Kan. at 856. The State cannot meet this burden.

The procedural posture of *Gannon* should, regrettably, sound very familiar to this Court. It certainly is familiar to Plaintiffs’ counsel, who has been down this road before. On January 3, 2005, this Court issued its opinion in *Montoy v. State*, 278 Kan. 769, 120 P.3d 306 (2005) (“*Montoy II*”). It found the then-existing school finance system unconstitutional, and – as the Court did here – gave the Legislature “a reasonable time to correct the constitutional infirmity.” *Id.* at 775. The Legislature responded by adopting

2005 House Bill 2247 (H.B. 2247) in the spring of 2005, which resulted in this Court's opinion in *Montoy v. State of Kansas*, 279 Kan. 817, 821, 825-26 (2005) ("Montoy IV").

Ultimately, in *Montoy IV*, this Court found that H.B. 2247 was an "unsatisfactory response" to the Court's mandate. *Id.* at 843. Comparing H.B. 2247 to S.B. 19 warrants this Court reaching the same result here. Much like H.B. 2247 in *Montoy*, S.B. 19 purports to increase the base, but does not provide a significant amount of "new" money. *Id.* at 830 ("H.B. 2247 increases the BSAPP from \$3,890 to \$4,222. Only \$115 of the \$359 increase is "new" money; the balance was achieved by eliminating the correlation weighting and shifting those dollars to BSAPP."). Interestingly, since H.B. 2247 only provided a \$115 increase to the \$3,890 base, the actual base adopted in 2005 was \$4,005. The State, through S.B. 19, now attempts to fund a base of \$4,006, even though that level of funding was deemed "unsatisfactory" *twelve years ago*. Because this Court told the State that a \$4,005 base was unsatisfactory in 2005, there is simply no basis for the State to conclude that increasing that base by \$1 per student would be constitutional in 2017. Reaching that conclusion would require this Court to ignore the ever-increasing costs of education due to inflation, growing enrollment, and increasing demands.

The similarities between the State's actions in *Montoy* and the State's current action are even more striking considering the total amount of funding needed and the amounts that the State adopted in response to each finding of unconstitutionality. In 2005, the Legislature was told that funding needed to increase by approximately \$853 million. *Montoy IV*, 279 Kan. at 845. The Legislature responded by only increasing funding by "approximately \$142 million," a response that the Court deemed

unconstitutional. *Id.* at 822. Here, when confronted with a finding of unconstitutionality and the KSBE’s recommendation to increase funding by \$893 million, the State’s response was overwhelmingly underwhelming *and* unconstitutional. It adopted a two-year funding scheme and – next year – only intends to increase funding by \$194.7 million. The second year increase barely covers inflationary increases. Just like H.B. 2247 did in *Montoy*, S.B. 19 “substantially varies from any cost information in the record and from any recommendation of the Board of Education or the State Department of Education”; it is “unsatisfactory” and unconstitutional. *Montoy IV*, 279 Kan. at 831, 843.

There is virtually no difference between the procedural history that lead to the Court’s decision in *Montoy IV* and the current history of this case. This Court’s response should be similar as well. In the *Montoy* litigation, the Court was forced to give the State very specific guidance on what level of funding was required to comply with the Kansas Constitution. *See, e.g., Montoy IV*, 279 Kan. at 845 (“Specifically, no later than July 1, 2005, for the 2005-06 school year, the legislature shall implement a minimum increase of \$ 285 million above the funding level for the 2004-05 school year, which includes the \$ 142 million presently contemplated in H.B. 2247.”). In light of the State’s inadequate legislative response, such action is once again warranted.

**THIS COURT’S INSTRUCTIONS TO THE STATE IN THE MARCH 2 ORDER**

When this Court gave the State an opportunity to bring its education financing system into compliance with Article 6, the Court did not order any specific remedy. It instead acknowledged “[t]here is no one specific way for this funding to be achieved.”

*Gannon IV*, 305 Kan. at 916. However, it did give specific direction to the State to demonstrate compliance. At a minimum, the State must show:

1. That S.B 19 appropriately *increases* funding. The March 2 Order affirmed the Panel’s finding that, to ensure constitutionality, more funding is needed. *Gannon IV*, 305 Kan. at 913 (“As a result of this and other findings, the panel determined that *more money was needed* to make the inadequate CLASS legislation constitutional. *We agree*, based upon the demonstrated inputs and outputs found by the panel[.]”) (emphasis added). And while total spending is not the touchstone of adequacy, *id.* at 895, the State cannot just increase funding; rather, it must do so to such an extent that the increase “is reasonably calculated to have all Kansas public education students meet or exceed the standards set out in *Rose*.” *Id.* at 917.

2. That the State considered the estimates of what a constitutional education actually costs. “[T]he State should not ignore [the estimates of actual costs by the cost studies] in creating a remedy.” *Gannon IV*, 305 Kan. at 854. These estimates of what it costs to provide a constitutional level of funding “represent evaluations that we cannot simply disregard.” *Id.*; *Gannon v. State*, 298 Kan. 1107, 1170, 319 P.3d 1196 (2014) (“*Gannon I*”) (“[A]ctual costs remain a valid factor to be considered [when] determining constitutional adequacy under Article 6.”).

3. That S.B. 19 is responsive to financially important changing conditions. In finding CLASS’s structure unconstitutional, this Court criticized the funds provided because “they are only minimally responsive to financially important changing conditions such as increased enrollment, in general or by subgroup—which can include those ‘to

whom higher costs are associated.” *Gannon IV*, 305 Kan. at 891. The State is obligated to demonstrate that S.B. 19 “is reasonably calculated” to correct this.

4. That S.B. 19 comports with all “previously identified constitutional mandates.” This includes Article 6’s equity requirements. *Gannon IV*, 305 Kan. at 856. Pursuant to this Court’s equity test, S.B. 19 must grant school districts “reasonably equal access to substantially similar educational opportunity through similar tax effort.” *Gannon I*, 298 Kan at 1175.

These instructions should guide this Court’s review of S.B. 19. *The State has failed to demonstrate compliance with any of these mandates.* Since S.B. 19 meets none of these mandates, this Court should declare S.B. 19 unconstitutional.

#### **STATEMENT OF THE FACTS**

The Kansas School Equity and Enhancement Act enacted within S.B. 19 is similar in structure to the School District Finance and Quality Performance Act (the “SDFQPA”), repealed in 2015. The State chose to replace the unconstitutional CLASS with a funding formula that largely mimics the SDFQPA. The SDFQPA, generally speaking, funded education by providing a fixed amount of funding for each student through a “base state aid per pupil” based on full-time enrollment. A district’s full-time enrollment was then adjusted by adding various weightings, which generally recognize that the needs of some students require more resources than others. The result was the amount of state financial aid distributed to the district. *Id.*

S.B. 19 calculates overall funding to school districts in the same manner. The “base state aid per pupil” has been renamed “base aid for student excellence” or “BASE

aid.” S.B. 19, Sec. 4(e). Total state aid is calculated by multiplying the BASE aid by the adjusted enrollment. Sec. 4(jj) (defining “Total Foundation Aid”). The adjusted enrollment is calculated by applying “weightings” to the school district’s enrollment. Sec. 4(a) (defining “Adjusted Enrollment”). While certain weightings have been adjusted and concepts renamed, the general funding mechanism remains the same.

The at-risk weighted enrollment of a district is determined by multiplying the number of students eligible for free meals under the National School Lunch Act by 0.484. S.B. 19, Sec. 23; Appendix A: Third Conference Committee Report Brief regarding Senate Bill No. 19, at 2017ADEQ00003. However, any school district would be allowed to substitute 10% of the district’s enrollment multiplied by 0.484 for this weighting regardless of whether its enrollment warranted this weighting. *Id.*

S.B. 19 sets the BASE aid at \$4,006 for FY18; \$4,128 for FY19; and – after that – promises to be adjusted annually based on inflation. Sec. 4(e) (defining “Base Aid for Student Excellence”); Appx. B-1, at 2017ADEQ00019. The Kansas State Department of Education (“KSDE”) predicts that, after FY19, the CPI adjustment will only increase funding by approximately \$55 million annually based on an assumption of 1.5% annual inflation. Appx. B-1, at 2017ADEQ00021.

S.B. 19’s funding sources are also largely the same as they were under the SDFQPA. S.B. 19 retains a 20-mill statewide levy and the local option budget (“LOB”) component. Sec. 15. No school district can adopt a LOB that exceeds 33% of its total foundation aid received in the current school year. Sec. 15(a), (k)(2). Section 15 incorporates previous LOB concepts and allows school districts to adopt a LOB in the

amount that the school district had authorized under previous law. Sec. 15(b)(1), (f). Similar to the SDFQPA, increasing the LOB percentage requires the adoption and publication of a resolution and a local election if a protest is received. Sec. 15(c).

### **ARGUMENTS AND AUTHORITIES**

#### **I. THE STATE BEARS THE BURDEN TO DEMONSTRATE THAT S.B. 19 IS CONSTITUTIONAL AND MUST EXPLAIN ITS RATIONALE FOR ADOPTING S.B. 19**

##### **A. The burden to demonstrate compliance is on the State.**

To comply with the burden imposed upon it by this Court, the State is obligated to demonstrate that S.B. 19 “is reasonably calculated to address the constitutional violations identified [in *Gannon IV*], as well as comports with previously identified constitutional mandates such as equity.” *Gannon IV*, 305 Kan. at 856 (citing *Gannon II*, 303 Kan. at 743). Because this Court found that CLASS violated the adequacy components as to both its structure and its implementation, the State is now obligated to demonstrate that it cured those specific unconstitutionality. *Id.* It must also demonstrate compliance with this Court’s equity test. *Gannon IV*, 305 Kan. at 887. To establish compliance, the State must “explain[] its rationales for the choices made to achieve [compliance].” *Gannon IV*, 305 Kan. at 856 (citing *Gannon II*, 303 Kan. at 709); *Gannon II*, 303 Kan. at 743 (“the State would help its case by showing its work”); Scheduling Order, dated 6-19-17, at p.2.

##### **B. The State was obligated to cure the constitutional violations associated with CLASS’s structure and implementation.**

The State is obligated to demonstrate that S.B. 19 “is reasonably calculated to address the constitutional violations identified [in *Gannon IV*.]” 305 Kan. at 856. In the

March 2 Order, this Court identified two constitutional violations: CLASS's structure and CLASS's implementation. *Id.* at 913.

As to CLASS's structure, this Court identified two specific failings that the State is now obligated to rectify: (1) CLASS merely funded education at the prior year's level; and (2) CLASS was only minimally responsive to financially important changing conditions. *Gannon IV*, 305 Kan. at 856. In addition to finding that CLASS's structure violated Article 6, this Court's March 2 Order also concluded that its implementation violated Article 6. *Gannon IV*, 305 Kan. at 891-92. Because the Court specifically looked at inputs *and* outputs when analyzing CLASS's implementation, the lack of adequate funding affected the constitutionality of both CLASS's structure and its implementation. *Gannon IV*, 305 Kan. at 891-93.

The same can be said of S.B. 19. While S.B. 19 is similar in structure to the former SDFQPA and Plaintiffs believe the underlying structure of the new formula is sound – with some exceptions described herein – the overall funding levels render both its structure and implementation unconstitutional. Further, some components of the SDFQPA that the State chose to re-adopt simply do not pass the Court's equity test, further necessitating a finding by this Court that S.B. 19 is unconstitutional.

## **II. S.B. 19 FAILS ARTICLE 6'S ADEQUACY TEST**

Under S.B. 19, the State will increase funding by approximately \$292.5 million over the next two years. The State has once again ignored the actual costs of providing an education and instead adopted a formula based solely on political compromise and the amounts of funds deemed to be available for appropriations. *See, e.g., Montoy IV*, 279

Kan. at 818-19 (“the SDFQPA was not based on upon actual costs, but rather on former spending levels and political compromise”). Considering all of the evidence available, there is no basis to conclude that S.B. 19 is reasonably calculated to have all Kansas public education students meet the *Rose* standards, to comply with the Court’s March 2 Order, or to accomplish constitutional compliance. The funding provided by S.B. 19 falls far short of every indicator available to the State as to what it actually costs to meet *Rose*.

In the March 2 Order, the Court specifically rejected “virtually conclusive deference” to the Legislature. *Gannon IV*, 305 Kan. at 883. But, even under a deeply deferential standard, S.B. 19 must be rejected because it is “very wide of any reasonable mark.” *Unified School District No. 229 v. State*, 256 Kan. 232, 265, 885 P.2d 1170 (1994) (internal citations omitted). Had the State followed the mandates of the Constitution and this Court’s Orders, it could not have arrived at S.B. 19.

**A. S.B. 19 ignores the recommendations of “several expert bodies” as to the actual costs of providing a constitutional education.**

S.B. 19 wholly ignores the estimates of several expert bodies as to what it actually costs to provide Kansas schoolchildren with a constitutional education. This Court specifically cautioned the State against doing this, stating that “the State should not ignore [the estimates of actual costs by the various cost studies] in creating a remedy.” *Gannon IV*, 305 Kan. at 916. These estimates of what it costs to provide a constitutional level of funding “represent evaluations that we cannot simply disregard.” *Gannon IV*, 305 Kan. at 854; *Gannon I*, 298 Kan. at 1170 (“[A]ctual costs remain a valid factor to be considered during application of our test for determining constitutional adequacy under

Article 6.”). Yet, the State did not fund anywhere near the recommendations of these “expert bodies” or the reasonable estimates of what a constitutional education actually costs. *Gannon IV*, 305 Kan. at 897 (“This reduction, the panel noted, was in direct opposition to the recommendations of several expert bodies.”). The State cannot meet its burden to demonstrate that it cured the unconstitutionality identified in the March 2 Order that stemmed from CLASS’s unconstitutional structure and implementation.

1. The State Board of Education estimates that, over the next two years, it will cost an additional \$893 million to fully fund education at a constitutional level; the State ignored that estimate.

This Court’s March 2 Order specifically instructed the State to: (1) increase funding in a manner that “is reasonably calculated to have all Kansas public education students meet or exceed the standards set out in *Rose*,” and (2) create a remedy that considers the estimates of what providing a constitutional education actually costs, as calculated by the various cost studies. *Gannon IV*, 305 Kan. at 882.

To comply with this requirement would have necessarily required the State to consider the KSBE’s recommendation that the State increase funding by \$893 million over the next two-years. Appendix C-1: KSBE Press Release, dated July 15, 2016. After KSBE reviewed this Court’s March 2 Order, it opined that adopting its budget recommendations would have cured the unconstitutionality identified in this Court’s March 2 Order. Appendix D: KSBE Release Statement Regarding Kansas Supreme Court Ruling, dated March 3, 2017. This is significantly important because “the legislature itself necessarily acknowledges that the [KSBE] – which the legislature has entrusted with developing curriculum for Kansas public school students – is capable of

understanding, measuring, and implementing the *Rose* educational goals in order to meet its important statutory duty.” *Gannon IV*, 305 Kan. at 864-65.

The KSBE knows how to understand, measure, and implement a system that meets the *Rose* goals. It can reasonably anticipate how much that will cost. Yet, the State wholly ignored each of the following recommendations of the KSBE:

- The KSBE recommended that funding increase by \$893 million over the next two years. Under S.B. 19, the State only intends to increase funding by \$292.5 million over the next two years. After that, the base will only be increased based on inflation (if at all, *supra* §III: “The Legislature Has Failed to Support S.B. 19 With the Money Necessary to Fund It”). S.B. 19 falls \$600 million short of providing the funding recommended by the KSBE; *it funds only one-third of the request.* Appendix G: Demonstrative Funding Comparisons, at 2017ADEQ00043.

- The KSBE recommended that the base be set at \$4,604 for FY18. Appendix C-2: Board Briefs: A Summary Report, at KSBE002449; Appendix C-4: July 12, 2016 KSBE Meeting Minutes, at 2017ADEQ00465. The State adopted a base of \$4,006 (\$598 lower per student). S.B. 19, Sec. 4(e); Appx. G, at 2017ADEQ00043.

- The KSBE recommended that the base be set at \$5,090 for FY19. Appx. C-2 at KSBE002449; Appx. C-4, at 2017ADEQ00465. The State adopted a base of \$4,128, which is \$962 lower per student. S.B. 19, Sec. 4(e); Appx. G, at 2017ADEQ00043.

- The KSBE recommended the Special Education be funded at \$40 million. S.B. 19 responds with only \$24 million.

- The KSBE recommended that the State provide an additional \$31 million for Special Education in FY18 and an additional \$9 million for Special Education in FY19. Appx. C-3; Appx. C-1, at KSBE002448. The State only increased Special Education funding by \$12 million each year, *see* Appx. B-1, at 2017ADEQ00021.
- In FY18, the State provides \$19 million less than what KSBE recommended.
- S.B. 19’s two-year total is \$16 million less than what KSBE recommended.
- The KSBE recommended that the State provide \$3 million to fund the Mentor Teacher Program. Appx. C-1, at KSBE002448; Appx. C-3. The State provided \$800,000 (\$2.2 million less than the KSBE recommendation). S.B. 19, Sec. 1(a).
- The KSBE recommended that the State provide \$4.25 million to fund the Professional Development Program. Appx. C-1 at KSBE002448; Appx. C-3. The State provided \$1.7 million (\$2.55 million less than recommended). S.B. 19, Sec. 1(a).

The effects of the State’s failure to adopt the KSBE’s recommendations is significant for all districts. Appendix E-1: Demonstrative Chart “State Board Request – Year 2.” Most districts would be receiving between 15% and 30% additional funds by the end of the two-year period had the State adopted the KSBE’s recommendations.

Since the inception of this lawsuit, the State has never attempted to fund education at the levels recommended by the KSBE. *See e.g.*, Plaintiffs’ Supplemental Brief, dated 8-12-16, at pp. 25-26 and Appx. E. With the adoption of S.B. 19, that failure continues.

And, it does so in derogation of the Kansas Constitution, which places most of the constitutional responsibility regarding the educational interests of Kansas on the KSBE. Kansas Constitution, Article 6, §2 (the KSBE “shall have general supervision of public schools”). This responsibility gives the KSBE “the power to inspect, to superintend, to evaluate, and to oversee” public education in Kansas. *State ex rel. Miller v. Bd. of Educ.*, 212 Kan. 482, 492 (1973). This Court has held that those powers are “self executing” such that “the legislature could not thwart [this] provision.” *Id.* at 489. Instead, the Legislature should enact legislation “to facilitate or assist” the KSBE in exercising these powers. *See U.S.D. No. 443 v. Kansas State Board of Education*, 266 Kan. 75, 96 (1998) (citing *State ex rel. Miller*, 212 Kan. at 488). The State’s repeated decisions to ignore the KSBE and thwart its power run afoul of the Kansas Constitution. *Id.* As such, the State cannot demonstrate that S.B. 19 “comports with previously identified constitutional mandates.” *Gannon IV*, 305 Kan. at 856.

2. The State cannot argue that a base of \$4,006 is constitutional when it previously indicated that the base should be set at \$4,492 for FY10.

When the Legislature adopted the SDFPQA and appropriated a base of \$4,492 for FY10, *see Gannon IV*, 305 Kan. at 880, the State conceded that such a level of funding was both adequate and necessary. This concession was accepted by this Court to conclude the *Montoy* case. This conclusion is further supported by evidence that – while this level of funding was not “perfect” – it arguably allowed Kansas public schoolchildren an opportunity to receive a constitutionally adequate education. R.Vol. 24, p.3147 (“The unanimous evidence was that the Kansas K-12 system was progressing

in its educational mission . . . when the BSAPP . . . was scheduled for FY2010 to be \$4492.”). It was for this very reason that the 2010 Commission, which the Legislature itself statutorily authorized, *see* Appendix AA: 2005 K.S.A. 46-3402, recommended that the Legislature should fund the school finance formula with a base of \$4,492 for FY12, to be adjusted annually based on the cost of living. R.Vol. 77, p. 3543 (Tr. Ex. 178, at 2010COMM00171).

The State, however, has regularly ignored the repeated advice it received to increase the base and completely backed away from its post-*Montoy* efforts to fund education at a constitutional level. Now, seven years later, the State is only providing a base of \$4,006 per student (\$486 less per student). Appx. G.

<b>Year</b>	<b>2008-2009</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>
<b>Base</b>	\$4400	\$3852	\$4006	\$4128
<b>Difference from \$4492 base approved by <i>Montoy</i> Court</b>	\$92 less	\$640 less	\$486 less	\$364 less

In addition to the State’s previous admission that a base of \$4,492 was needed in FY10, the *Gannon* Panel has also suggested that the State could demonstrate constitutional compliance by merely funding the Legislature’s \$4,492 base, adjusted

upward for inflation.<sup>1</sup> R.Vol. 24, p. 3147. A \$4,492 base in FY10 was worth \$4,980 in 2014 dollars (the time of the Panel’s decision). *Id.* The same base would be worth \$5,035 in 2017 dollars. Appendix F: Plaintiffs’ Trial Exhibit 237, Updated, at 2017ADEQ00041. Funding education at this level would necessitate an increase of \$806 million *this year*.<sup>2</sup> S.B. 19, which will only increase funding by \$292.5 million for the next two years, provides only a small fraction of that amount.

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<sup>1</sup> This Court misinterpreted the Panel’s December 30, 2014 Order. The Court assumed that the Panel concluded that a base of \$4,654 or \$4,980 was appropriate by relying on the LPA and A&M studies. *Gannon IV*, 305 Kan. at 916. That is inaccurate. The Panel actually concluded that a base of \$4,654 or \$4,980 was appropriate by adjusting the previous legislatively-set statutory base of \$4,492 for inflation. R.Vol. 24, p. 3144-3147. In its January 2013 Opinion, the Panel stated that the base should be set at \$4,492. It gave deference to the legislature by relying on the “bright line” set in the statute. It purposefully “sacrificed” an inflation adjustment in favor of deferring to what the Legislature already had agreed to pay in FY 10. This was the bottom number that the Panel was willing to accept because “the long time consensus of expert opinion and expertise reflected that any sum less than the value of \$4492 as the BSAPP . . . would be inadequate from any expert of evidential perspective.” Due to inflation alone, a BSAPP of \$4,492 in FY10 would now be worth \$4,980 in 2014 dollars. Giving credit to the fact that, in 2013, it did not adjust for inflation, the Panel then noted that, a BSAPP of \$4,492 in 2012 (when it issued its opinion instead of in FY10) would now be worth \$4,654 in 2014 dollars. The numbers that the Panel used in its December 2014 Order as baselines (\$4980 and \$4654) had nothing to do with the cost studies, and merely reflected inflation-based adjustments to the previous statutory base. The Panel then *compared* their adjusted bases to the cost studies and further determined that if LOB were combined with the recommended bases, a base “near \$4654 could be appropriate, but only so if it was also accompanied by selective and relevant upward changes in weightings” and found that at that base the LOB would be “intended to be consumed substantially in full to meet the *Rose factors*” The only nexus with the cost studies was to validate their inflation adjusted finding. R. Vol. 24, pp. 3158, 3167-71.

<sup>2</sup> Recommended funding levels [681,483 (weighted FTE for FY17) \$5,035] minus current funding levels [681,483 \* \$3,852]. The weighted FTE for FY17 comes from Appendix Z.

S.B. 19 funds \$514 million *less* than what school districts should have received with the FY10 base – when adjusted for inflation.<sup>3</sup> Despite bearing the burden to do so, the State points to no evidence that it will somehow cost less to educate Kansas public schoolchildren in FY17 than what the Legislature previously determined it would cost in FY10. The evidence all suggests otherwise. R.Vol. 24, p.3147 (“[T]he long time consensus of expert opinion and expertise reflected that any sum less than the value of \$4492 as the BSAPP...would be inadequate from any expert or evidential perspective.”).

Moreover, even if the State could somehow make up this \$514 million shortfall, merely funding education at FY10 levels is not reasonably calculated to achieving constitutional compliance or to having all Kansas public education students meet or exceed the standards set out in *Rose* today. The Kansas Constitution “imposes a *mandate* that our educational system cannot be static or regressive but *must* be one which ‘advances to a better quality or state.’” *Gannon I*, 298 Kan. at 1146 (citing *Montoy II*, 278 Kan. at 773). S.B. 19 fails to comply with this constitutional mandate. For this reason alone, the State cannot meet its obligation to show that S.B. 19 comports with the March 2 Order (requiring the State to demonstrate compliance with all “previously identified constitutional mandates”). *Gannon IV*, 305 Kan. at 856.

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<sup>3</sup> Even ignoring inflation, S.B. 19 falls far short of funding education at the FY10 levels. To fund a base of \$4,492 (NOT adjusted for inflation), would cost an additional \$435 million. [This amount was calculated by subtracting current funding levels [681,483 (weighted FTE, *supra* n.11) \* \$3,852] from recommended funding levels [681,483 \* \$4,492]]. To fund the somewhat-inflated base of \$4,980 would similarly require a significant increase in funds. Appx. G, at 2017ADEQ00044.

The level of funding provided by S.B. 19 is so low that school districts will have *less funds* available for educating students than they would have using the base that the State deemed appropriate for the year 2010. The State cannot, in good faith, argue that merely putting Kansas back to where it was when this litigation started is reasonably calculated to providing a constitutional education today. S.B. 19 is unconstitutional.

3. The State cannot argue it considered inflation.

The State often touts increases in total funding over the years. Total funding of the General Fund plus LOB has only increased \$21 million dollars since 2009. R. Vol. R. Vol. 47, pp. 235-259 (Tr. Ex. 9); Appx. B; Appx. E-2. This is a one-half percent total increase over 8 years, despite 10.8% inflation during those years.<sup>4</sup> The increase in funding between 2009 and 2018 will be 5.8% despite yet another year of inflation taking its toll (\$62 million per year – *see* Appx. H).

<b>Year</b>	<b>2008-2009</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>
<b>General Fund + LOB</b>	\$4,114,725,284	\$4,135,727,406	\$4,351,747,267	\$4,449,606,177
<b>Funding Increase since 2009</b>		\$21,002,122 0.5%	\$237,021,983 5.8%	\$334,990,893 8.1%
<b>Cost of Inflation since 2009</b>		\$444,390,331 10.8%	\$506,135,592 12.3% est.	\$567,880,853 13.8% est.
<b>Amount General Fund + LOB is Short of Inflation</b>		\$423,338,209	\$269,113,609	\$232,898,960

<sup>4</sup> See KLRD Testimony May 12, 2017 to Senate Select Committee on Education Finance, available at [http://www.kslegislature.org/li/b2017\\_18/committees/ctte\\_spc\\_select\\_committee\\_on\\_education\\_finance\\_1/documents/testimony/20170512\\_01.pdf](http://www.kslegislature.org/li/b2017_18/committees/ctte_spc_select_committee_on_education_finance_1/documents/testimony/20170512_01.pdf).

4. The State cannot argue it considered other necessary cost increases.

Costs have also increased due to other factors, such as enrollment (*see* Appx. Z). There are 12,527 more students in the system than there were in 2009, a 2.8% increase. There are an additional 34,666.6 *weighted* pupils (those that cost more to educate), an increase of 18.6%. Between enrollment and weighting increases, the General Fund and LOB should have increased by more than \$271 million. Appx. Z. It did not:

<b>Year</b>	<b>2008-2009</b>	<b>2016-2017</b>	<b>Additional since 2009</b>	<b>Percent Increase</b>
<b>Enrollment</b>	447,705.6	460,232.7	12,527.1	2.8%
<b>Weightings (Weighted FTE – Enrollment)</b>	186,584.1	221,250.7	34,666.6	18.6%
<b>Total Increases</b>			47,193.7	
<b>Base Cost at \$4400 in 2009</b>			\$207,652,280	
<b>LOB Cost at 30% (of \$4490 false base)</b>			\$63,569,914	
<b>Total Cost of additional weighted students</b>			\$271,222,194	

District also need additional staff. Since 2009, 2,227 teachers and support staff have been cut. Appendix CC: Data Regarding State Personnel. At an estimated annual cost of \$40,000 per position, replacing 2,227 positions would cost an additional \$89 million. Commissioner Watson testified that school districts needed additional money for purposes of salary increases and fir additional staff to replace the positions that were previously cut. Appendix BB: May 10, 2017 Testimony, at 53. Further, school districts have more students with severe mental health needs than it has ever previously seen. If

districts were to “scale up enough social workers, counselors and school psychologists at the recommended ratios, it would be \$160 million dollars just to target that.” *Id.*, at p.51. These needs of school districts cannot be properly addressed by S.B. 19 and the State cannot argue that S.B. 19 will provide districts with a constitutional level of funding .

5. The reasonable cost studies commissioned by the State estimate that the base should be much higher.

**The average of the reasonable cost studies, as adjusted for inflation, suggest that the base should be set at \$6,347 for FY17, which would require an increase to funding *this year* in the amount of \$1.7 billion.<sup>5</sup>** S.B. 19’s funding levels fall far short of what these State-commissioned studies estimate that it would cost to fully fund Kansas K-12 public education. And, they do so despite this Court’s specific warnings not to ignore the cost studies. *Gannon IV*, 305 Kan. at 917; *Gannon I*, 298 Kan. at 1170.

In 2001, the Legislative Coordinating Council was charged with “provid[ing] for a professional evaluation of school district finance to determine the cost of a suitable education for Kansas children.” R.Vol. 14, p.1799; R.Vol. 13, p. 1659 (Pls’ FOF/COL ¶¶261-62). As a result, the Augenblick and Myers (“A&M”) study was conducted.

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<sup>5</sup> At the time of the last appeal, the reasonable cost studies in evidence estimated that the base should be \$5,944 in FY12. (A&M recommendation for FY12 was \$5,965 and LPA recommendation for FY12 was \$5,922, the average of which is \$5,944). Adjusted for inflation, the average estimated base in FY17 would be \$6,331. The total increase was calculated by subtracting current funding levels [681,483 (weighted FTE, *infra* n.11) \* \$3,852] from recommended funding levels [681,483 \* \$6,331]. Even if this number was not adjusted for inflation, however, it would still require a significant increase in funds to fund a base of \$5,944. Appx. G, at 2017ADEQ00045. The State is only funding about 20% of what the cost studies estimated it would cost to provide a suitable education *five years ago* in FY12.

R.Vol. 20, p. 2617 (SOF ¶147); R.Vol. 35, pp. 1611-12. There is reliable evidence in the record that the A&M cost study estimated what it cost to provide students with a *Rose*-based education. R.Vol. 24, pp. 3062, 3100.

Adjusted for inflation, compliance with the A&M study would require a base of \$6,260.<sup>6</sup> Under S.B. 19, school districts will receive \$2,245 less dollars *per weighted student* than the A&M study recommended. Based on 2017's enrollment, this would necessitate an increase of \$1.641 billion; yet, S.B. 19 only provides an increase of \$292.5 million over two years. With no justification or explanation, the State provides only 18% of the increase that the A&M study estimated was necessary to provide Kansas schoolchildren with a constitutional education.

The Legislature also commissioned a second study, the LPA study, during the pendency of the *Montoy* lawsuit. As explained in *Gannon IV*:

While *Montoy* was pending, the legislature directed the Legislative Division of Post Audit (LPA), to 'conduct a professional cost study analysis to estimate the costs of providing programs and services required by law.' K.S.A. 2005 Supp. 46-1131(a). This included '(1) State statute; and (2) rules and regulations or standards relating to student performance outcomes adopted by the state board' of education. 46-1131(b). These statutes included K.S.A 2—5 Supp. 72-1127, which required the [State Board of Education] to design performance outcome standards to achieve the educational goals newly established by the 2005 legislature in subsection (c) – goals that were 'remarkably parallel' to the *Rose* standards. *Gannon I*, 298 Kan. at 1166-67.

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<sup>6</sup> Appx. F, at 2017ADEQ00041; R.Vol. 14, p.1800; R.Vol. 13, p. 1659 (Pls' FOF/COL ¶264); R.Vol. 14, p.1777; R.Vol. 13, p. 1659 (Pls' FOF/COL ¶189(c)).

*Gannon IV*, 305 Kan. at 879. There is substantial evidence in the record that the LPA cost study estimated what it cost to provide students with a *Rose*-based education. The LPA study was “premised on meeting the *Rose* mirrored goals set out by K.S.A. 72-1127(c) enacted in the 2005 legislative session.” R.Vol. 24, pp. 3062, 3100.

Adjusted for inflation, compliance with the LPA study would require a base of \$6,435.<sup>7</sup> The current base, authorized by S.B. 19, provides \$2,429 less dollars *per weighted student* than the LPA recommendation. Based on 2017’s enrollment, this would necessitate an increase of \$1.76 billion; yet, S.B. 19 only provides an increase of \$292.5 million over two years. With no justification or explanation, the State provides only 17% of the increase that the LPA study estimated was necessary to provide Kansas schoolchildren with a constitutional education.

Both the A&M cost study and the LPA cost study are reasonable estimates of the actual costs of providing a constitutional education in Kansas. *Gannon IV*, 305 Kan. at 917 (“And we acknowledge that the estimates of the various cost studies are just that: estimates. But they do represent evaluations that we cannot simply disregard.”); R.Vol. 24, p. 3138; R.Vol. 14, pp. 1804, 1958-59; R.Vol. 14, p. 1829 (“[S]imply no evidence has been advanced to impeach the underpinnings of those studies nor the costs upon which they were based.”)). It is appropriate to rely on these cost studies when adjudging S.B. 19. *See, e.g., Montoy IV*, 279 at 844-45 (“This case is extraordinary, but the imperative

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<sup>7</sup> Appx. F, at 2017ADEQ00041; R.Vol. 14, p.1801; R.Vol. 13, p.1660 (Pls’ FOF/COL ¶270); R.Vol. 14, p. 1777, 1801; R.Vol. 13, pp. 1634, 1661 (Pls’ FOF/COL ¶¶189(d), 271).

remains that we decide it on the record before us. The A&M study, and the testimony supporting it, appear in the record in this case. The State cites no cost study or evidence to rebut the A&M study....Thus the A&M study is the only analysis resembling a legitimate cost study before us. Accordingly, at this point in time, we accept it as a valid basis to determine the cost of a constitutionally adequate public education in kindergarten through the 12th grade. The alternative is to await yet another study...and the school children of Kansas would be forced to await a suitable education.”). Yet, the State has offered no reason as to why it ignored these studies and instead chose to fund only a fraction of what the studies estimate it costs to educate a Kansas public schoolchild.

**B. The State’s level of increased funding is not reasonably calculated to have all Kansas public education students meet or exceed the standards set out in *Rose*.**

Assessing whether S.B. 19 meets Article 6 necessitates consideration of how any “increased” funding will be used. Practically speaking, the State was obligated to determine what school districts could do to increase student achievement with the funding that S.B. 19 provides. To the extent that the State claims that it “increased” funding, the reality is that most of the “additional” funding contemplated by S.B. 19 will be completely absorbed by the naturally-occurring increases to the costs of educating students. Each year, inflation alone consumes approximately 1.5% of the total education funding (or about \$79 million based on FY15 funding levels). *See* Appendix H:

Demonstrative Inflation Exhibit.<sup>8</sup> Over the next two years, inflation will consume approximately \$158 million, more than half of S.B. 19's \$292.5 million "increase."

Additionally, it is likely that the first priority of the school districts will be to raise teacher salaries, which have remained stagnant for much of the litigation. *See e.g.*, R.Vol.21, pp.696-97; R.Vol.22, pp.791-92. This is necessary in order to stop the massive loss of teachers drawn to neighboring school districts with higher salaries. R.Vol. 26, pp. 3296-97 (SOF ¶¶20-21); R.Vol. 32, pp. 791-92, 842; R.Vol. 33, pp. 1181-84, 1186-87, 1189-93; R.Vol. 31, pp. 690-91, 696-97; R.Vol. 30, pp. 450, 456-57; R.Vol. 83, p.4369; R.Vol. 96, p.6039; R.Vol. 53, p.801; R.Vol. 52, p.697.

A small increase in pay will come at a substantial cost to Kansas school districts. For instance, a 2.5% salary increase, like the one provided to other state employees in Senate Sub. for House Bill 2002 will cost approximately \$85.7 million dollars for FY18.<sup>9</sup> And while salary increases are necessary to preserve and retain quality teachers, salary raises do not impact the *level* of activity directed at achievement, increase student performance, or reduce the achievement gap.

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<sup>8</sup> Total state and local funding in Kansas equals approximately \$5.2 billion. As demonstrated in Appx. H, in a \$5.2 billion system, inflation of 1.5% is \$79 million per year. Appx. H is a demonstrative exhibit that draws its data from publically available reports. *See* Appx. H, at 2017ADEQ00046.

<sup>9</sup> The KPERS system estimates that total school salaries subject to KPERS are approximately \$3.43 billion dollars. Appendix I-1: *Stepping Soundly*: KPERS 2016 Comprehensive Annual Financial Reports for the Fiscal Year Ended June 20, 2016, at 2017ADEQ00233. A copy of the Senate Sub. for House Bill 2002 Summary, explaining the 2.5% raise provided to other state employees, is attached as Appendix I-2.

Only \$194.7 million of S.B. 19’s “increased” funds will be available to school districts in FY18. Appx. B-1, at 2017ADEQ00021 (Col. 2). Forty-four percent of that will likely be consumed by modest salary increases. It is the State’s obligation to explain how the remaining funds will achieve constitutional compliance. *Gannon IV*, 305 Kan. at 857 (citing *Gannon II*, 303 Kan. at 709) (State must “explain[] its rationales for the choices made to achieve [compliance].”). The State cannot explain how the remaining increase will:

- Stop the “steady regression” of “student improvements.” *Gannon IV*, 305 Kan. at 904.
- Decrease the number of Kansas students that “did not meet the state’s own minimum standards for proficiency.” *Id.* at 905.
- Reduce the “achievement gap” that exists in state assessments, NAEP results, ACT Benchmarks, etc. *Id.* at 909-910.
- Reduce the significant graduation rate gap. *Id.* at 912.

There is no conceivable way that S.B. 19 will fix the unconstitutionality identified in the March 2 Order. The State identifies no programs, staff, or resources that can be implemented for that amount of money. And, it is the State’s burden to not only show that such a result is *conceivable*, but also to show that the adoption of S.B. 19 was *reasonably calculated* to achieve that result. When the evidence proves that almost 25% of Kansas students are underperforming on State assessments, plain common sense dictates that the magnitude of the remedy must be increased.

It defies logic for the State to argue that S.B. 19 was *reasonably calculated* to have all students meet or exceed the *Rose* factors. For perspective purposes, by FY12, the cuts to education funding that began in FY09 totaled more than \$511 million. *Gannon I*, 298 Kan. at 1115 (“cuts to BSAPP in fiscal years 2009 to 2012 totaled more than \$511 million”); *Gannon IV*, 305 Kan. at 880 (“By fiscal year 2012...the legislature had reduced BSAPP to \$3,780. In total, the reduction to education funding through these BSAPP reductions constituted a loss of more than \$511 million to local districts.”) (citing *Gannon I*, 298 Kan. at 1114-15). S.B. 19 does not even attempt to restore those cuts for the next school year to get education “back on track”; it provides only \$292.5 million over two years, and does not remedy the damages caused by the past cuts.

S.B. 19 cannot – and does not – cure the unconstitutionality identified in the March 2 Order. The State cannot meet its burden to demonstrate constitutional compliance.

**C. Some underperforming districts actually lose funding under S.B. 19.**

Under S.B. 19, 53 school districts lose a combined total of \$11.3 million in funding for FY18. Appendix J: Demonstrative Exhibit Regarding District Gains and Losses Under S.B. 19. These losses range from *de minimus* amounts to 20% of their combined General Fund and LOB. More than half of those districts will also lose funding in FY19. *Id.* In light of this Court’s finding that “more money was needed” to achieve constitutional compliance, *see Gannon IV*, 305 Kan. at 913, it defies logic that the State can achieve constitutional compliance for these districts by *reducing* funds. R.Vol. 14, p. 1877 (Panel’s conclusion that “there is simply no reliable evidence

advanced by the State that indicates that *a reduction in funds available to the K-12 school system*” would result in compliance with the “requirements of Article 6”). The State may attempt to argue that the new Extraordinary Declining Enrollment Weight established at Section 51 of S.B. 19 will compensate these districts. But, these districts lose \$11.3 million dollars, and the total appropriation for the Extraordinary Declining Enrollment Weight is only \$2,593,452. S.B. 19, Sec. 1. Like all other areas of S.B. 19, the need is substantially under-appropriated. Section 51 sets up a competition among districts for this funding. Should the KSBE decide to remedy only one-half of the \$4.3 million lost by Geary County (U.S.D 475), the remaining 52 districts would receive nothing. Additionally, Section 51 is only appropriated for FY18. The weighting provides no funding in FY19 because it sunsets July 1, 2018. S.B. 19, Sec. 51(e). This purported “fix” only cures about 25% of the problem and only cures it for one year.

The State offers no justification for *reducing* funds to school districts that area already underfunded to the point that they cannot provide significant numbers of their students with an education that meet the *Rose* standards. There is none. The school districts that will receive less funds under S.B. 19 are school districts that already struggled to provide a constitutional education to its students under prior funding schemes. For instance, by the end of the second year of S.B. 19’s funding, the Geary County school district (U.S.D. 475) will have experienced a 4% decrease in overall funding. Appendix K-2: Demonstrative Exhibit Regarding Year 2 Gains and Losses Under S.B. 19 *With Achievement Data*, at 2017ADEQ00057. But, as the 2015-16 assessment results demonstrate, there is no indication that U.S.D. 475 needs *less* funding.

In 2015-16, 23.54% of the district's students were not on grade level for reading and 30% of its students were not on grade level for math. Appx. K-2, at 2017ADEQ00057. This district is not an anomaly; every district that loses funding under S.B. 19 has a significant portion of its student population not meeting the state's minimum standards for proficiency. *Id.*

In finding CLASS unconstitutional, this Court specifically noted a “steady regression” of “student improvements” and a decrease in students that met “the state’s own minimum standards for proficiency.” *Gannon IV*, 305 Kan. at 905. It tasked the State with correcting these deficiencies. It is the law of this case that money makes a difference when funding education, and that more money is needed to do so at a constitutional level. *Gannon IV*, 305 Kan. at 864, 892. The State cannot respond to the March 2 Order by reducing funds to struggling school districts. Yet, that is exactly what it did. Such a result is not “reasonably calculated to have all Kansas public education students meet or exceed the standards set out in *Rose*.” The State cannot meet its burden to demonstrate constitutional compliance.

**D. Components of S.B. 19 are politically motivated and do not reflect cost-based decisions that are reasonably calculated to have all students meet or exceed the standards set out in *Rose*.**

The State’s guide star in adopting S.B. 19 should have been compliance with the Kansas Constitution. In that vein, the State should have been more concerned with fixing the constitutional deficiencies identified in the Court’s March 2 Order and less concerned with political compromise. *Gannon v. State*, 304 Kan. 490, 513, 372 P.3d 1181 (2016) (“*Gannon III*”). To the extent that the State contends it failed to adequately fund

education at a constitutional level because it was politically unable to do so, Plaintiffs remind this Court of its response to that argument in the equity portion of this appeal.

The political necessities of the legislature are similarly irrelevant to our review. The constitution of the people of Kansas does not change its requirements based on legislators' support, or nonsupport, of proposed legislation. Rather, the Kansas Constitution "is the supreme and paramount law, receiving its force from the express will of the people." Just as the legislature has the power and duty to create a school funding system that complies with Article 6, it is this court's power and duty to determine whether an act of the legislature is invalid under that constitution, *i.e.*, if the legislature has met its duty. A law's political expediency or level of support will not shield it from such review.

*Gannon III*, 304 Kan. at 513 (internal citations omitted). Unfortunately, as Section 23 of S.B. 19 demonstrates, the State disregarded this warning.

S.B. 19 only increased funding to Kansas public schools by \$293 million. Two million of those dollars each year were provided to two school districts to support a need that the districts do not even have. Section 23 provides that, if a district has less than 10% at-risk students, it still is allowed to obtain at-risk funds as if the district has 10% at-risk students. This is true regardless of how many of the students meet at-risk program guidelines. There are only two districts in Kansas that have less than 10% at-risk students: the Blue Valley school district (U.S.D. 229) and the De Soto school district (U.S.D. 232). Appendix X: Kansas Legislative Research Data Regarding 10% At-Risk Floor. This provision does not require these two school districts have 10% at-risk students, but allows them to each obtain at-risk funding for 10% of the district's enrollment. Sec. 23(a)(3). The result is that these two districts split almost \$2 million in at-risk funds for at-risk students that these school districts do not have. This is not cost-

based. It is merely a method by which to increase funding to two politically influential school districts.

**E. The weightings within S.B. 19 ignore financially important changing conditions, and do not comply with the Court’s March 2 Order or the Kansas Constitution.**

In finding CLASS’s structure unconstitutional, this Court criticized the funds provided because “they [were] only minimally responsive to financially important changing conditions such as increased enrollment, in general or by subgroup—which can include those ‘to whom higher costs are associated.’” *Gannon IV*, 305 Kan. at 855-56. The State is obligated to demonstrate that S.B. 19 “is reasonably calculated” to correct this constitutional violation. *Id.* at 501. It is not. S.B. 19’s weightings ignore the actual costs of providing a constitutional education to certain student subgroups that are more expensive to educate and are insufficient to provide a constitutional level of funding for those students.

In adopting S.B. 19, the State did nominally pay heed to the Panel’s warning that the system needed “selective and relevant upward changes in *weightings*.” R.Vol. 24, pp. 3104-05. It increased the at-risk weighting from 0.456 to 0.484, but then used a much lower base than is required to fund the weighting. As Plaintiffs have repeatedly made clear, the weighting system only functions properly when the system or base is adequately funded. R.Vol. 30, pp. 312-14; R.Vol. 43, pp. 3346, 3373-774, 3378; R.Vol. 43, p. 3278; R.Vol. 77, p. 3541. Unfortunately, the State – knowing this – still chose to underfund the base, which has a more potent, dangerous effect on those students who cost

more to educate. The State was fully aware of this when it adjusted the at-risk weighting from 0.456 to 0.484.

Reducing the base has a more dramatic effect on those districts with increased numbers of at-risk students. For every dollar that the base is reduced, “[an] additional almost 50 cents on the dollar, is also removed.” R.Vol. 30, pp. 385-386. So, while Plaintiffs contend that underfunding the base deprives all students of a constitutional education, the effects are felt even harder by those students that cost more to educate because of the multiplier effect. This is demonstrated by the significant achievement gap between the students that qualify for at-risk funding and those that do not. Appendix K-1: Demonstrative Charts Regarding Achievement Gap Between Free Lunch Students and Paid Lunch Students. While a higher percentage of free lunch students are below grade level, a significant number of paid lunch students are below grade level. *Id.* The State is obligated to cure these constitutional deficiencies for all students based on this Court’s March 2 Order; an underfunded base simply cannot accomplish that goal.

The LPA study did recommend an at-risk weight of 0.484 (the weighting ultimately incorporated into S.B. 19). But, when the LPA study recommended that at-risk weighting in 2007, it also recommended that its complementary base be funded at \$4,659, a base \$653 higher than the S.B. 19 base. R.Vol. 81, pp. 3966-68 (Tr. Ex. 199 – LPA Study). The State increased the at-risk weighting in S.B. 19, but significantly underfunded the base. As a result, the “at-risk” students are not receiving the full benefit of that weighting and are therefore not receiving the amount of money that the LPA study estimated it would cost to provide them with a constitutional education in 2007.

In 2007, the LPA study recommended that school districts receive a base level of funding of \$4,659 for each student and weighted funding of \$6,914<sup>10</sup> for each at-risk student. If the State had merely adopted the 2007 LPA recommendation, it would have required the State to provide \$428 million in total at-risk funding for FY18. Appendix M: Demonstrative Chart Comparing Effects of Weightings Under Different Bases.<sup>11</sup> S.B. 19 does not provide \$428 million in at-risk funding. As a result of S.B. 19's lower base, school districts will only receive approximately \$368 million<sup>12</sup> in at-risk funding Appx. M. To receive the full funding contemplated by the LPA study for the year 2007 at the lower base of \$4,006 would require an actual at-risk weighting of 0.563.<sup>13</sup> Appx. M.

While the State did adopt a higher at-risk weighting, S.B. 19 provides about \$60 million *less* that what the LPA estimated that it would cost to educate at-risk students in 2007. Appx. M. Considering the LPA's urban poverty funding recommendations demonstrates that at-risk funding is actually \$74 million short of what the LPA estimated that it should be in 2007. Appendix N: Demonstrative Chart Comparing Various At-Risk Funding Scenarios. The State simply cannot justify spending \$60 million less than what the reasonable, *Rose*-based LPA study recommended spending *ten years ago*.

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<sup>10</sup>  $\$4,659$  (recommended base) \* 0.484 (recommended weighting) +  $\$4,659$  (recommended base) =  $\$6,913.96$ .

<sup>11</sup> The LPA recommendation of \$428 million was calculated by multiplying the free lunch headcount (189,909, *see* Appx. B-1, at 2017ADEQ00024) by the 0.484 at-risk weighting and the LPA's recommended base ( $\$4,659$ , *see* R.Vol. 81, pp. 3966-68).

<sup>12</sup>  $189,909$  (free lunch headcount, *see* Appx. B-1, at 2017ADEQ00024) \*  $\$4,006$  (FY18 base) \* 0.484 (at-risk weighting) =  $\$368,215,319.74$ .

<sup>13</sup>  $\$428$  million (at-risk funding recommended by LPA for 2007) /  $\$4,006$  (FY18 base) /  $189,909$  (free lunch headcount, *see* Appx. B-1, at 2017ADEQ00024) = 0.5625.

When the at-risk funding is adjusted for inflation, the results are even more staggering. Adjusted for inflation, compliance with the LPA study would require a base of \$6,435 in FY18 (\$2,429 *more* per student). Appx. F, at 2017ADEQ00041. At that base, the amount of funding that should be provided to at-risk students under the LPA's recommended weighting is \$1.2 billion<sup>14</sup>; the State's decision to fund only \$368 million cannot be considered to be reasonably calculated to providing these students with a constitutional education. S.B. 19 does not provide sufficient funding for at-risk students.

**F. Providing all-day kindergarten does not cure S.B. 19's deficiencies.**

S.B. 19 provides funding for full-day kindergarten. S.B. 19, Sec. 4. The State may attempt to argue that this targets educational resources to these students, which will favorably impact the achievement gap noted by this Court. But, prior to the adoption of S.B. 19, 91.1% of students already attended full-day kindergarten and 88.8% of districts already offered full-day kindergarten to all of its students. Appendix Q: Demonstrative Chart Regarding 2015-2016 Kindergarten Enrollment, With Supporting Data. Thus, overall, the funding of full-day kindergarten will only minimally affect the level of education that Kansas public schoolchildren are receiving. The achievement failure rates noted by this Court cannot improve with the initiation of full-day kindergarten because it effectively already existed at the time that the failure rates were noted. If 91.1% of students were already attending full-day kindergarten, the lack of that program cannot be

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<sup>14</sup> 189,909 (free lunch headcount, *see* Appx. B-1, at 2017ADEQ00024) \* \$6,435 (recommended base adjusted for inflation) \* 0.484 (recommended weighting) = \$1,222,064,414.52.

the cause for regression in student achievement and declining assessment results noted in this Court's March decision.

The additional appropriation for full day kindergarten amounts to approximately \$62 million. Appx. B (additional 15,606 FTE kindergarten students \* \$4,006). The funding goes to all districts, not just at-risk districts, so it does not target more funding specifically to at-risk districts or students.

### **III. THE LEGISLATURE HAS FAILED TO SUPPORT S.B. 19 WITH THE MONEY NECESSARY TO FULLY FUND IT**

To the extent that the State has arguably put *some* structure in place for Kansas students to receive an education that meets the requirements of the Kansas Constitution (*i.e.* – by passing S.B. 19), it has not taken any actions to fully fund the bill and therefore does not constitutionally *implement* the legislation. *Gannon I*, 298 Kan. at 1169 (citing *Montoy I*, 275 Kan. at 153 (acknowledging that seemingly constitutional legislation, when underfunded, can lead to an unconstitutional system)).

S.B. 19 is dependent on additional tax revenue generated by Senate Bill 30, enacted by the Kansas Legislature on June 6, 2017. However, even with this additional revenue, Kansas will be facing a negative ending balance as early as FY21, the third year of the plan. *See* Appendix O: Kansas Legislative Research Department's State General Fund Overview for FY18-FY21. This is indicative of a structural problem with S.B. 19. It is especially worrisome in light of post-*Montoy* events, when the State began making cuts to education and blamed them on the State's "self-imposed fiscal dilemma." R.Vol. 24, at p.3161.

This is closely related to another structural issue with S.B. 19: even if the State later develops a plan to fund S.B. 19 in FY 20 and FY21, it may simply choose not to do so. Section 4(e) of S.B. 19, which requires future legislatures to increase funding based on the CPI, should be viewed skeptically. The State has demonstrated a clear pattern of making representations in order to secure dismissal of a school funding case, only to default on those commitments once the Court releases jurisdiction of the matter. One example is the State's past promise to annually adjust funding levels based on the CPI. *See* 2006 K.S.A. 72-64c04. Historically, the State failed to implement CPI increases despite the statutory obligation to do so. Appendix P-1: Demonstrative Exhibit Regarding CPI Increase in Prior Law.<sup>15</sup> It is fair to assume that the Legislature could make a similar decision in the future and not actually increase funding after FY19.

Further, S.B. 19 is structurally unsound because it does not fully fund the programs that it legislates. S.B. 19 significantly underfunds Special Education, the Mentor Teacher Program, and the Professional Development Program, all of which the State chose to include in S.B. 19. When it adopted S.B. 19, the State retained the requirement that Special Education be funded at 92% of excess costs. *Compare* S.B. 19, Sec. 60(a); *with* 2015 K.S.A. 72-978(a); *Montoy v. State*, 282 Kan. 9, 22, 138 P.3d 755 (2006) (“Special education excess cost reimbursement has been increased from 85

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<sup>15</sup> An increase at the required 3.64% CPI-U would have required that FY10 funding increase by \$80,463,470 [ $\$2,210,535,127 * 0.0364 = \$80,463,478.62$ ] for a total of \$2,290,998,606. FY10 funding only totaled \$2,068,312,380. *See* Appendix P-3: General State Aid/Supplemental General State Aid for Kansas USD's 2009-2010, at 2017ADEQ00098 [ $\$1,929,618,677$  (total general state aid) +  $\$138,693,703$  (federal ARRA)]. That is \$222,686,226 short of what the CPI increase required.

percent at the time of *Montoy II* to 92 percent, and provides by 2008-09 an additional \$ 111.5 million in new funding.”). This requires that the State pay \$503,482,999 to Special Education in FY18 and \$513,552,659 to Special Education in FY19. Appendix L-2: KSBE’s July Board Materials, at 2017ADEQ00390.

At the time that the State adopted S.B. 19, the Legislature was well aware that funding Special Education at 92% of excess costs would necessitate additional money. The KSBE estimated that it would cost an additional \$69.5 million in FY18 and an additional \$79.6 million in FY19. Appx. L-2, 2017ADEQ00390. But, the State failed to appropriate the additional money that it knew it would cost to fully fund Section 60(a). Instead, the State only increased Special Education funding by \$12 million for FY18 and for FY19. Appx. B-1, at 2017ADEQ00021 (Row 5). The State intentionally and significantly under-appropriated Special Education funding. In FY18, funding will be \$57.5 million short and funding will be \$55.6 million short in FY19.

The State chose to adopt S.B. 19 Section 60(a) and require that Special Education be funded at 92% of excess costs. It has continuously maintained this funding requirement for the purpose of supplementing federal allocations under the Individuals with Disabilities Education Act.<sup>16</sup> Unfortunately, it also has continuously maintained its unconstitutional pattern of pro-rating funding based on the amount of funds available and/or political compromise. The State has under-appropriated Special Education

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<sup>16</sup> See <http://www.ksde.org/Agency/Division-of-Learning-Services/Early-Childhood-Special-Education-and-Title-Services/Special-Education/Special-Education-Fiscal-Resources/Categorical-Aid>.

funding throughout the pendency of this litigation; FY11 is the last time Special Education was funded to 92% of excess costs. Appendix L-1: Demonstrative Exhibit Regarding State Special Education Funding. This under-appropriation is very similar to the under-appropriation of LOB State Aid, which was ruled unconstitutional in the equity portion of this case. The downward proration to fit an artificial budget target indicates a structural deficiency in the implementation of the new formula. The entire *Gannon* suit has focused on under-appropriation. This under-appropriation of Special Education shifts those excess costs to other parts of the formula. Districts have been obligated to meet the unwavering state and federal mandates for special education. Since Special Education funding has not increased to meet those increased costs, school districts have been forced to cannibalize funding from general funds and LOB funds to meet these requirements. Such cannibalization will continue to be required since S.B. 19 once again underfunds Special Education. The level of cannibalization due solely to Special Education for FY18 is \$57.5 million. Appx. L-1, L-2.

Likewise, S.B. 19 under-appropriates the Mentor Teacher Program. S.B. 19 incorporated the SDFQPA's Mentor Teacher Program. *Compare* 2015 K.S.A. 72-1414 *with* S.B. 19, Sec. 63. It would cost \$3 million to fully fund the law. Appx. L-2, at 2017ADEQ00391. Without explanation, S.B. 19 appropriates less than half of that (\$800,000) for FY18 and for FY19. Sec. 1(a), 2(a). This does not even return the funding of the program back to the FY09-FY11 levels. Appx. L-2, at 2017ADEQ00391.

Finally, S.B. 19 under-appropriates the Professional Development Program. S.B. 19, Sec. 94. It would cost \$8.5 million to fully fund the program. Appx. L-2, at

2017ADEQ00392. For both FY18 and for FY19, S.B. 19 only appropriates 20% of the full cost of implementing the program (\$1.7 million each year). The State offers no justification for retaining the program, but then failing to fund what it actually costs.

**IV. ACHIEVEMENT LEVELS WERE UNACCEPTABLE EVEN AT THE *MONTROY* LEVEL OF SPENDING.**

The KSBE's recommendation and the Panel's recommended funding levels are largely based upon the legislative adopted base of \$4492 at the conclusion of the *Montroy* case. While this level of funding was never reached, evidence at trial and in the record since shows that spending at pre-cut levels still produced the unacceptable failure rates noted by this court. This would indicate that even those spending levels were insufficient. It should be noted that spending levels have never approached the levels recommended by the professional studies done by the state by A&M and LPA. Failure rates bottomed out in approximately 2011 with approximately 22% of the at-risk students not performing to standards. The 2016 data shows those failure rates now rising to approximately 38%. Appendix DD: Kansas Assessment Data Excerpts. The State attempted to argue at trial, and may continue to argue, that somehow these achievement results would be different if we looked at all funds, including federal funds and LOB, rather than just the general fund. The proofs, however, show that these failure rates occurred when all funds *were* being considered. In the years that the achievement data demonstrates that students were failing, all of those funds were in fact being spent and impacted the educations of the children tested. The results still show unacceptable failure

rates. Any argument that funding levels would be acceptable if LOB and federal funds are “included” must fail. The proof is in the past and current unacceptable outputs.

**V. BEST PRACTICES ARE NOW MANDATED FOR ALL AT-RISK SPENDING, BUT THE STANDARDS ARE NOT DEFINED.**

Section 25 of S.B. 19 adds a requirement that all at-risk funding be only spent upon “at-risk educational programs based on best practices” as determined by KSBE. The bill then mandates KSBE to identify these best practices by July 1, 2018. This is a change from current law. Current law only requires that at-risk funds be spent as approved by KSBE. Currently the new “best practices” have not been completed and released by KSBE and schools will not even know what these new best practices are while they prepare their budgets and begin school. It is a structural defect in the formula to limit or change how hundreds of millions of dollars may be spent without articulating the required change.

**VI. S.B. 19 DOES NOT MEET THIS COURT’S EQUITY TEST**

In its March 2 Order, this Court instructed the Legislature “to be mindful of the connection between equity and adequacy.” *Gannon IV*, 305 Kan. at 917. Any legislative cure must comply with this Court’s equity test, which requires that school districts have “reasonably equal access to substantially similar educational opportunity through similar tax effort.” *Gannon I*, 298 Kan at 1175. S.B. 19 significantly disrupts the equity of the funding distribution, and for those reasons, fails to comply with the Court’s Order and the Kansas Constitution.

**A. S.B. 19 Violates the Equity Component of Article 6 Because It Subjects Schools to a Protest and Election Process to Gain Full Access to Available Funds**

S.B. 19 once again improperly hinges the funding of public education to the whim of local taxpayers. *See e.g.*, R.Vol. 137, p. 1469. Notably, S.B. 19 grandfathers every district's former LOB percentage into the new formula. While most districts had approved an LOB of 30%, certain, usually more wealthy, districts were able to implement a 33% LOB, after successfully navigating a mandatory election process. Therefore, 44 districts now have access to \$30 million in additional, local resources. Appendix U: Demonstrative Chart Showing 33% LOB Grandfathered Advantage, at 2017ADEQ00119. The additional resources available to these 44 districts are not available to the remaining school districts without surviving the protest/election process. As such, S.B. 19 cannot be said to accord "school districts reasonably equal access to substantially similar educational opportunity through similar tax effort." And, the disparity in resources is significant, ranging from the low of an additional \$61 per student to an additional \$381 per student. Appx. U, at 2017ADEQ00119.

The fact that the State retained the protest/election requirement further demonstrates that S.B. 19 violates the equity provisions of Article 6. In effect, the State once again unconstitutionally conditions a school district's ability to fund an education for its students to the whim of its local voters, in violation of the Kansas Constitution. R.Vol. 37, p. 1504 (adopting Plaintiffs' Proposed FOF/COL Re: Equity). This creates unequal access to funding, and allows wealthier districts more educational opportunity through that funding. It, as the Panel found, violates the equity test. R.Vol. 37, p. 1504.

The history of failed elections related to school funding in Kansas demonstrates that wealthier school districts have an easier time passing local tax increases. By requiring local voter approval, the Legislature perpetuates a system by which the school districts do not have “reasonably equal access” to equalization money. Instead, they have wildly inconsistent access based on the results of the election. Constitutionally required equity cannot be a function of whether a community is wealthy enough or has enough like-minded voters to succeed in raising additional LOB funds through statutorily-required elections.

There is an obvious correlation between a school district’s wealth and the likelihood that it will be able to pass an election to access additional funds. Between 1995 and 2012, 59% of LOB elections failed. Appendix V: Previously Admitted Equity Exhibits, at SFFF000790-804. Disaggregating to account for wealth, however, produces shocking results. School districts with an assessed valuation per pupil (“AVPP”) of more than \$100,000 have a 25% failure rate for LOB elections. Appx. V, at SFFF00788-789. But, those districts with an AVPP between \$50,000 and \$100,000 have a 60% failure rate for LOB elections. And, 81% of the LOB elections between 1995 and 2012 have failed for those poorest school districts, with an AVPP under \$50,000. *Id.*

A review of the failure rates for capital outlay elections reveals similar results. Between 1995 and 2012, 48% of capital outlay elections failed. Appx. V, at SFFF000790. But, *none* of those failed capital outlay elections occurred in wealthier school districts with an AVPP of more than \$100,000. Appx. V, at SFFF000788. The failure rate for capital outlay elections jumps up significantly (to 53%) for school districts

with an AVPP between \$50,000 and \$100,000. In the poorest school districts, with an AVPP under \$50,000, four out of every five capital outlay elections (80%) fail. *Id.*

Importantly, this empirical data supports what educators in Kansas already know and testified about at trial. A school district's wealth makes a significant difference in whether it can raise education funding when an election is required. As Superintendent Lane testified:

We have not gone out for the referendum to raise the LOB to 31 percent because we're very much aware that in a community where most of your children live in poverty, where the median income is less than 38,000 a year, it's not impossible but highly unlikely that the voters, who are very passionate and supportive of what we do in schools, can afford to increase their taxes at all. So the board is committed to not asking for another general obligation bond and promised that to the voters prior to the passage of that last bond issue.

R.Vol. 30, p. 281 (emphasis added); R.Vol. 31, 522 (discussing the same issue in the context of capital outlay equalization).

S.B. 19 does not comply with the March 2 Order because it does not comply with all "previously identified constitutional mandates," specifically – it does not meet Article 6's equity requirements.

**B. S.B. 19 Violates the Equity Component of Article 6 By Shifting the Payment of Certain Operational Costs From the General Fund to the Capital Outlay Fund**

S.B. 19 is further dis-equalizing because it allows school districts to expand capital outlay uses and pay certain *operational costs* from the capital outlay fund. Appx. A, at 2017ADEQ00010 (describing changes to Capital Outlay). In doing so, it significantly

disrupts whether school districts have reasonably equal access to substantially similar educational opportunity and therefore violates Article 6's equity test.

Section 91 of S.B. 19 makes changes to the permissible uses of money in the capital outlay fund. *Compare* S.B. 19, Sec. 91 *with* 2015 K.S.A. 72-8804. Notably, Section 91 adds two additional purposes for which school districts can expend any moneys in the capital outlay fund: utility expenses and property and casualty insurance. Sec. 91(a)(8), (9). These are *operational costs*. This fundamentally changes the use of the capital outlay fund.

For FY17, capital outlay expenditures, statewide, only totaled \$295.5 million. Appendix T: FY17 Capital Outlay Aid, at 2017ADEQ00118 (combining the totals of Cols. 3 and 5). Adding in utility expenses and property and casualty insurance will increase the expenditures made from the Capital Outlay Fund by over half. *See* Appendix S: KSDE Expenditures Report SF17-031, at 2017ADEQ00109 (statewide FY16 utility expenditures were \$123 million and statewide FY Property and Casualty Insurance expenditures were \$39 million for a total of \$162 million).

This expansion of authority violates the equity test in two ways: (1) because of the equalization method used and (2) capital outlay is wealth-limited to 8 mills. First, the equalization provided to school districts for moneys within the capital outlay fund is calculated differently than the equalization provided to school districts for moneys within the LOB supplemental general state aid fund. *See Gannon III*, 304 Kan. at 505 (“Under the capital outlay aid formula, however, the equalization point becomes significantly lower and set to the median AVPP on the State Board’s AVPP schedule.”). Instead of

receiving equalization at the 81.2 percentile, districts only get equalization for Capital Outlay up to about the 62nd percentile, using the lesser (median) method. Equalization aid for Capital Outlay is much less generous than for LOB.

The Court has historically tolerated the lower equalization for capital outlay largely because the capital outlay fund was, at least in the past, limited in its use. *Gannon III*, 304 Kan. at 506 (“By law, school districts may only use capital outlay funds for capital improvements such as building costs, equipment purchases, and other authorized investments.”); *id.* (“In sum, LOB enhances a district’s ability to perform its basic function, while capital outlay, although necessary, is indirect and generates considerably smaller revenue.”). But, S.B. 19 changes the authorized uses of the capital outlay fund in a manner that directly ties the fund to the district’s ability to perform its basic function.

In *Gannon III*, this Court stated:

We must conclude that applying the former capital outlay formula—to calculate supplemental general state aid—creates intolerable, and simply unfair, wealth-based disparities among the districts. While these disparities are acceptable when computing aid in the smaller and less flexible capital outlay arena, the degree of inequity among the districts is too great when considering that the LOB has developed into such a major source of basic, and versatile, educational funding.

*Gannon III*, 304 Kan. at 507.

Second, Capital Outlay is capped at 8 mills. The money that a district can generate in its Capital Outlay Fund differs significantly based solely on one factor: that district’s wealth. Appendix R: Demonstrative Capital Outlay Funding Comparison. Comparing the capital outlay funding for various districts shows the dis-equalizing effects of this provision. This is true even when the equalization aid is considered

Districts with lower wealth will not have the same ability to shift expenditures. The Kansas City school district (U.S.D. 500) does not receive even half of the Capital Outlay funds that Blue Valley has available to it. These two districts are of similar size but greatly different wealth. If Kansas City used its \$9 million Capital Outlay funding for utilities and insurance, they would have no funds left for actual capital outlay needs, while Blue Valley (U.S.D 229), spending about the same amount on utilities and insurance, would still have \$13 million left. If Dodge City used its Capital Outlay funding for Utilities and Insurance it would have very little left for capital outlay needs. Other, wealthier districts of the same size, will not have the same difficulty. Expanding the use of a wealth based fund allows districts with high wealth to shift vastly more operating expenditures into capital outlay, freeing up their general fund or LOB for offering additional educational opportunities to their students. It is an equity violation. Appx. R., at 2017ADEQ00107. *Gannon III*, 304 Kan. at 501 (“[T]he State may not allow children to receive disparate levels of educational opportunity on the basis of wealth, especially the property wealth of the district where they happen to live (citing *Gannon I*, 298 Kan. at 1174 (“Education in Kansas is not restricted to that upper stratum of society able to afford it.”))).

**C. S.B. 19 Violates the Equity Component of Article 6 Because it Equalizes the Prior Year’s LOB**

Under S.B. 19, LOB equalization aid will be paid only upon the prior year’s LOB. This provision wholly disconnects the equalization aid from its purpose: “to equalize property-poor districts’ local revenue-raising authority.” *Gannon III*, 304 Kan. at 495.

As a result of this provision, no district will receive LOB equalization aid for any LOB increases for the first year of its increase. It delays aid to a needy district by a year, and it costs the State less this year. This provision is not unlike borrowing money from the highway fund. The KSDE estimates LOB increases for FY18 will be \$32.1 million. Appendix Y-1: Demonstrative Calculation of Unequalized LOB Due to Use of Prior Year LOB, at 2017ADEQ000136. Under the prior system, those increases would be subject to equalization aid and the State would have appropriated \$16.3 million in state aid for those districts. Under the new system, state aid for LOB is paid based on the prior year LOB, so those districts will not get any additional LOB state aid. It is the lowest valuation districts that receive the largest percentage of their LOB in equalization funding. Having to raise the first year's increase with no equalization will be an obstacle to raising it at all.

Interestingly, if a district abolished its LOB, it would still receive LOB state aid that year. Districts with decreases to their LOB authority will still receive \$2.8 million in extra aid on those decreases. Appx. Y. This is a violation of the equity test.

### **CONCLUSION**

The State cannot meet its burden to show that SB 19 cures the constitutional infirmities in the Kansas school finance system. While the structure of the new formula passes constitutional muster, with a few exceptions, the implementation of the formula, specifically the magnitude of its appropriations, completely misses the mark.

S.B. 19 increases the from \$3,852 to \$4,006 to \$4,128. Using this as a measure of the adequacy of S.B. 19 demonstrates its unconstitutionality; it falls far short of all other estimates as to what the base should be for FY18 and FY 19. The KSBE recommended

the base increase to \$4,604 and then \$5,090. The Panel suggested a base of \$4,980. The inflation-adjusted cost study recommendations would require a base of \$6,435 (for the LPA study) or \$6,260 (for the A&M study). Merely adjusting the 1992 base of \$3,600 for inflation would require a base of \$6,006. S.B. 19 does not fund anywhere near this and does not remedy the constitutional infirmities, when using the base as the measure.

If this Court instead measured the adequacy of S.B. 19 by the amount of increased spending, S.B. 19 again falls short. S.B. 19 increases spending by \$194.7 million in year one and by an additional \$97.8 million in year two, for a two year total of \$292.5 million. The KSBE recommended a two-year request of \$893 million; S.B. 19 falls \$600 million short. The cost studies suggested even larger increases. Funding the levels recommended by LPA the would require an increase of about \$1.7 billion. Funding the levels recommended by A&M require an increase of about \$1.6 billion. Funding to the levels suggested by Panel would cost about \$769 million. Simply returning to the inflation unadjusted 2010 base of \$4,492 would cost about \$436 million. S.B. 19 funds only about 33% of the KSBE request, 17% of the LPA-indicated cost, 18% of the A&M-indicated cost, and 36% of the Panel-indicated cost. Using increased funding as the measure, S.B. 19 does not remedy the constitutional infirmities.

Two years of inflation alone will cost \$158 million and consume 54% of the increase provided by S.B. 19.

The level or magnitude of funding provided by S.B. 19 simply does not meet the constitutional adequacy mandate by any measure. It is not even close.

Evidence at trial indicated that educators know how to address the achievement gap, they know how to increase achievement, and they just do not have the resources to do it. S.B. 19 does not provide those resources.

Evidence at trial indicated that greater infusions of resources after the *Montoy* case resulted in increased achievement. As the resources were withdrawn, achievement dropped. Minimal or inadequate infusions of resources will not meet the Court's mandate. All evidence indicates that the magnitude of the increases matter and that the magnitude of the S.B. 19 increase greatly misses the mark.

Adequacy aside, S.B. 19 does not meet the Constitution's equity requirements. Funding operational costs from capital outlay, with its lesser equalization scheme and its wealth based limit is a clear equity violation. Grandfathering districts that passed the protest/election gauntlet to gain a 33% LOB allows them a 3% resource advantage from the beginning of the new formula. This is a clear equity violation. Linking LOB authority to a protest/election requirement denies equal access and is a clear equity violation. Allowing two districts to pocket \$2 million to educate at-risk kids they do not have is a clear equity violation. Equalizing LOB based on the prior year's LOB denies equalization to some and continues equalization for others when it should not continue. It is an equity violation.

When this Court was faced with a strikingly similar legislative response in *Montoy*, it found the response to be "unsatisfactory." The same result is warranted here.

For the reasons stated above, Plaintiffs request that this Court:

- (1) Declare S.B. 19 unconstitutional.

(2) Enter a finding that the Legislature should appropriate at least enough money to meet the KSBE's request for additional resources. This would require funding a base in FY18 of \$4,604, costing approximately \$567 million, and a base in FY19 of \$5090, costing an additional \$328 million for a total two-year increase of \$893 million. It would also require full funding of Special Education at 92% of Excess Costs as required by statute.

(3) Disallow the addition of utilities and insurance expenditures to capital outlay authorization.

(4) Authorize all districts a starting LOB of 33%,

(5) Remove any requirement that LOB authority be linked to a protest/election requirement.

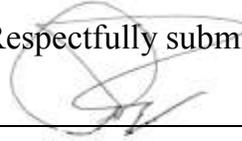
(6) Disallow the discriminatory 10% floor to at-risk funding.

(7) Require that LOB be equalized in the current year rather than the prior year.

Plaintiffs request that the court set a new deadline of September 1, 2017 for these unconstitutional provisions to be remedied. Allowing the unconstitutional system to continue for yet another year upon the hope that next year's legislature might enact a better cure is not appropriate. The children of Kansas have waited long enough. Absent a constitutional cure, Plaintiffs request that the implementation of the finance system be declared void. Plaintiffs would further request the opportunity to brief exceptions to any spending injunction to allow for the preservation and security of district properties and systems should that be necessary.

Dated this 30th day of June, 2017.

Respectfully submitted,



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Alan L. Rupe, #08914  
Jessica L. Skladzien, #24178  
LEWIS BRISBOIS BISGAARD & SMITH  
1605 North Waterfront Parkway, Suite 150  
Wichita, KS 67206-6634  
(316) 609-7900 (Telephone)  
(316) 462-5746 (Facsimile)  
[Alan.Rupe@lewisbrisbois.com](mailto:Alan.Rupe@lewisbrisbois.com)  
[Jessica.Skladzien@lewisbrisbois.com](mailto:Jessica.Skladzien@lewisbrisbois.com)

John S. Robb, #09844  
SOMERS, ROBB & ROBB  
110 East Broadway  
Newton, KS 67114  
(316) 283-4650 (Telephone)  
(316) 283-5049 (Facsimile)  
[JohnRobb@robblaw.com](mailto:JohnRobb@robblaw.com)

*Attorneys for Plaintiffs*

**CERTIFICATE OF SERVICE**

I hereby certify that on this 30th day of June, 2017, I electronically served the foregoing to:

Derek Schmidt  
Jeffrey A. Chanay  
Stephen R. McAllister  
M.J. Willoughby  
Memorial Building, 2nd Floor  
120 SW 10th Ave.  
Topeka, KS 66612-1597  
Derek.Schmidt@ag.ks.gov  
Jeff.Chanay@ag.ks.gov  
stevermac@fastmail.fm  
MJ.Willoughby@ag.ks.gov

Arthur S. Chalmers  
Hite, Fanning & Honeyman,  
L.L.P.  
100 North Broadway, Suite 950  
Wichita, KS 67202-2209  
chalmers@hitefanning.com

*Attorneys for Defendant State of  
Kansas*

Steve Phillips  
Assistant Attorney General  
Office of the Attorney General  
Memorial Building, 2nd Floor  
120 S.W. 10th Ave.  
Topeka, KS 66612-1597  
Steve.Phillips@ag.ks.gov  
*Attorney for State Treasurer Ron  
Estes*

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

  
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Alan L. Rupe

## APPENDICES

- A. **Appendix A:** Third Conference Committee Report Brief regarding Senate Bill No. 19
  
- B. **Appendix B:** KSDE Memo, Computer Printout SF17-232, With Supporting Data
  
- C. **Appendix C:**
  - 1. **C-1:** KSBE Press Release, dated July 15, 2016
  - 2. **C-2:** Board Briefs: A Summary Report of July 12 and 13, 2016 Meeting
  - 3. **C-3:** State Board of Education Budget Recommendations
  - 4. **C-4:** July 12, 2016 KSBE Meeting Minutes
  
- D. **Appendix D:** KSBE Release Statement Regarding Kansas Supreme Court Ruling, dated March 3, 2017
  
- E. **Appendix E:**
  - 1. **E-1:** Demonstrative Chart “State Board Request – Year 2”
  - 2. **E-2:** Data from S.B. 19 SF 17-226 supporting Appx. E-1
  
- F. **Appendix F:** Plaintiffs’ Trial Exhibit 237, Updated
  
- G. **Appendix G:** Demonstrative Funding Comparisons
  
- H. **Appendix H:** Demonstrative Inflation Exhibit
  
- I. **Appendix I:**
  - 1. **I-1:** *Stepping Soundly*: KPERS 2016 Comprehensive Annual Financial Reports for the Fiscal Year Ended June 20, 2016
  - 2. **I-2:** Senate Sub. for House Bill 2002 Summary
  
- J. **Appendix J:** Demonstrative Exhibit Regarding District Gains and Losses Under S.B. 19

- K. Appendix K:**
1. **K-1:** Demonstrative Charts Regarding Achievement Gap Between Free Lunch Students and Paid Lunch Students
  2. **K-2:** Demonstrative Exhibit Regarding Year 2 Gains and Losses Under S.B. 19 With Achievement Data
  3. **K-3:** 2015-16 Achievement Data
- L. Appendix L:**
1. **L-1:** Demonstrative Exhibit Regarding State Special Education Funding
  2. **L-2:** KSBE's July Board Materials
- M. Appendix M:** Demonstrative Charge Comparing Effects of Weightings Under Different Bases
- N. Appendix N:** Demonstrative Charge Comparing Various At-Risk Funding Scenarios
- O. Appendix O:** Kansas Legislative Research Department's State General Fund Overview for FY18-FY21
- P. Appendix P:**
1. **P-1:** Demonstrative Exhibit Regarding CPI Increase in Prior Law
  2. **P-2:** General State Aid/Supplemental General State Aid for Kansas USD's 2008-2009
  3. **P-3:** General State Aid/Supplemental General State Aid for Kansas USD's 2009-2010
- Q. Appendix Q:** Demonstrative Chart Regarding 2015-2016 Kindergarten Enrollment, With Supporting Data
- R. Appendix R:** Demonstrative Capital Outlay Funding Comparison
- S. Appendix S:** KSDE Expenditures Report SF17-031

- T. **Appendix T:** FY17 Capital Outlay Aid
- U. **Appendix U:** Demonstrative Chart Showing 33% LOB Grandfathered Advantage
- V. **Appendix V:** Previously Admitted Equity Exhibits
- W. **Appendix W:** Excerpts from KSDE SF17-232
- X. **Appendix X:** Kansas Legislative Research Data Regarding 10% At-Risk Floor
- Y. **Appendix Y:**
  - 1. **Y-1:** Demonstrative Calculation of Unequalized LOB Due to Use of Prior Year LOB
  - 2. **Y-2:** General State Aid/Supplemental General State Aid for Kansas USD's 2016-2017
- Z. **Appendix Z:** Excerpt from March 16, 2017 Testimony Before Senate Select Committee on Education Finance
- AA. **Appendix AA:** 2005 K.S.A. 46-3402
- BB. **Appendix BB:** Excerpt from May 10, 2017 Testimony Before Senate Select Committee on Education Finance
- CC. **Appendix CC:** Data Regarding State Personnel
- DD. **Appendix DD:** Kansas Assessment Data Excerpts

# **Appendix A:**

Third Conference Committee Report Brief regarding Senate Bill

No. 19

This report is publically available at:

[http://www.kslegislature.org/li/b2017\\_18/asures/documents/ccrb\\_sb19\\_02\\_0000.pdf](http://www.kslegislature.org/li/b2017_18/asures/documents/ccrb_sb19_02_0000.pdf).

It is appropriate to take judicial notice of this report, and Plaintiffs respectfully request that this Court do so. K.S.A. 60-409(b)(4); K.S.A. 60-412(c).

SESSION OF 2017

**THIRD CONFERENCE COMMITTEE REPORT BRIEF  
SENATE BILL NO. 19**

As Agreed to June 5, 2017

**Brief\***

SB 19 would make appropriations for the Department of Education (KSDE) for FY 2018 and FY 2019; enact the Kansas School Equity and Enhancement Act; add a section requiring KSDE to produce a report concerning school district revenues, expenditures, and demographics; and amend the Tax Credit for Low Income Students Scholarship Program, the Virtual School Act, and statutes related to Capital Improvement State Aid and capital outlay.

***Kansas School Equity and Enhancement Act***

The Kansas School Equity and Enhancement Act (Act) would provide for State Foundation Aid (SFA) to be provided to school districts. SFA would be calculated by multiplying the base aid for student excellence (BASE) by the adjusted enrollment of the district and deducting the local foundation aid of the district. The adjusted enrollment of the district would be calculated by adding the weighted enrollments for at-risk students, declining enrollment, high-density at-risk students, bilingual, low enrollment, high enrollment, new school facilities, ancillary school facilities, cost of living, special education and related services, career technical education, and transportation to the enrollment of the district. The BASE would be set at \$4,006 for school year 2017-2018, \$4,128 for school year 2018-2019, and adjusted each year

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\*Conference committee report briefs are prepared by the Legislative Research Department and do not express legislative intent. No summary is prepared when the report is an agreement to disagree. Conference committee report briefs may be accessed on the Internet at <http://www.kslegislature.org/kldr>

2017ADEQ00001

thereafter according to the average percentage increase in the Consumer Price Index (CPI) for all urban consumers for the Midwest region during the three immediately preceding school years.

The Act would also allow any district to adopt a local option budget (LOB) by resolution of the school board. The LOB would be capped at 33.0 percent of the product of the BASE and the adjusted enrollment of the district. In any year in which the BASE is less than \$4,490, the LOB would be capped at 33.0 percent of the product of the \$4,490 and the adjusted enrollment of the district. Beginning in school year 2019-2020, the BASE aid amount allowed to be used to calculate LOB authority would increase based on a three-year CPI average. Any district adopting an LOB in excess of 30.0 percent would be subject to protest petition.

Finally, the Act would define key terms, charge the State Board of Education (KSBE) with developing and implementing a school accreditation system and with conducting a cost study of career and technical education programs, give the KSBE authority to adopt rules and regulations to administer the Act, and provide for several performance audits by the Legislative Division of Post Audit (LPA). The provisions of the Act would not be severable and would expire July 1, 2027.

### *Enrollment*

The enrollment of a school district would be the number of students regularly enrolled at the district on September 20 of the preceding school year. If the enrollment of the district the preceding school year decreased from enrollment in the prior year, the enrollment would be the enrollment of the district from the second preceding school year. A third enrollment option would be available for school districts that have military students and are receiving federal impact aid, allowing them to use the average enrollment of the three preceding school years.

Students who are not Kansas residents would be counted as 1.0 full-time equivalent (FTE) in school years 2017-2018 and 2018-2019, as 0.75 FTE in school years 2019-2020 and 2020-2021, and as 0.5 FTE in subsequent years. Out-of-state students whose parents or legal guardians are employed by the district or who were enrolled in the school district during the preceding school year would continue to be counted as 1.0 FTE.

Students enrolled in kindergarten full time would be counted as 1.0 FTE. Formerly, kindergarten students were counted as 0.5 FTE. Students enrolled in kindergarten in a school district in the preceding school year would be counted as 1.0 FTE, regardless of actual attendance during the preceding year.

#### *At-Risk Student Weighting*

The at-risk weighted enrollment of the district would be determined by multiplying the number of students eligible for free meals under the National School Lunch Act by 0.484. Any school district maintaining kindergarten through 12th grade would be allowed to substitute 10.0 percent of the district's enrollment multiplied by 0.484 for the purposes of this weighting.

For school year 2018-2019 and subsequent years, the bill would require those funds be used for at-risk education programs and services contracted for to provide such programs based on programs identified and approved by KSBE as evidence-based best practices. The bill would also replace "at-risk student" with "students identified as at-risk" in the subsection requiring each local board to submit a report to KSBE concerning such services.

### *Bilingual Weighting*

The bilingual weighted enrollment of a district would be the greater of the FTE enrollment based on hours of contact in bilingual education programs multiplied by 0.395 or the number of students enrolled in bilingual programs multiplied by 0.185.

### *Low Enrollment Weighting*

Low enrollment weighting would be available to districts with fewer than 1,622 students enrolled. For such districts, the weighting would be calculated on a linear transition: districts with 100 or fewer students would receive a weighting of approximately 101.4 percent of the enrollment of the district, and that amount would transition to approximately 3.5 percent of the enrollment of the district as the enrollment approaches 1,622 students.

### *High Enrollment Weighting*

High enrollment weighting would be available to districts with more than 1,622 students and would be a weighting of approximately 3.5 percent of enrollment of the district.

### *High-Density At-Risk Weighting*

If the enrollment of a school or school district is at least 50.0 percent at-risk students, the school or school district would receive high-density at-risk weighting equal to 10.5 percent of the at-risk students of the district. If the enrollment of a school or school district is between 35.0 percent at-risk students and 50.0 percent at-risk students, the school or school district would receive high-density at-risk weighting on a linear transition downwards from 10.5 percent of the at-risk students of the district. The high-density at-risk weighting would be scheduled to expire July 1, 2019.

Beginning with school year 2018-2019, the bill would require school districts to spend those funds on at-risk programs and instruction of students receiving at-risk program services identified and approved by the KSBE as evidence-based best practices. The KSBE would notify districts that do not spend the money on such best practices they must either spend such money on best practices or show improvement within three years of notification. Among other factors, improvement could be shown by the percentage of students at grade level or college and career ready on state math and English language arts assessments, average composite ACT scores, or the four-year graduation rate. Districts that do not spend money on best practices and fail to show improvement within five years would not qualify to receive the weighting in the succeeding school year.

#### *Transportation Weighting*

The transportation weighting of a school district would be determined by multiplying the formula per-student transportation cost of the district by the number of students who reside at least 2.5 miles from the school building they attend and are provided transportation to the school building by the district. The per-student transportation cost of the district would be determined using the curve of best fit of a density-cost graph of the index of density of all school districts in the state. A four-year grandfather clause would be provided to districts that would receive less funding pursuant to the transportation weighting than they did during the 2016-2017 school year.

#### *Career Technical Education Weighting*

The career technical education weighting of a school district would be determined by multiplying the FTE enrollment in approved career technical education programs by 50.0 percent. This weighting would be scheduled to sunset July 1, 2019, and KSDE would be directed to study the costs

of the delivery of career technical education programs and report the findings of such study on or before January 15, 2018.

#### *New School Facilities Weighting*

The new school facilities weighting of a school district would be determined by multiplying the number of students enrolled in a new school facility by 25.0 percent. A new school facility would be a school facility in its first two years of operation that was financed primarily with bonds approved at an election held on or before July 1, 2015.

#### *Cost-of-Living Weighting*

The bill would allow school districts in which the average appraised value of a single-family residence is more than 25.0 percent higher than the statewide average value to apply for additional funding from the KSBE in an amount not to exceed 0.05 percent of the district's foundation aid. The local school board would be required to pass and publish a resolution authorizing the levy, subject to protest petition, and the district also must have an LOB of 31.0 percent. The entirety of this weighting would be financed by local property taxes.

#### *Ancillary School Facilities Weighting*

A school district would be permitted to apply to the State Board of Tax Appeals (BOTA) for authority to levy local property taxes for the purpose of financing the costs attributable to commencing the operation of a new school facility that is in excess of the amount that is financed by any other source. The amount to be levied for this weighting would be reduced over a period not to exceed six years. The entirety of this weighting would be financed by local property taxes.

### *Declining Enrollment Weighting*

The declining enrollment weighting would be available to school districts that have lost revenues due to the declining enrollment of the district. The district would be required to apply to the BOTA for authority to receive this weighting, and the weighting would be capped at 5.0 percent of the general fund budget of the district. For school year 2017-2018, a district could receive declining enrollment weighting equal to one half of the amount the district generated pursuant to the weighting in school year 2007-2008. The declining enrollment weighting would expire at the end of the 2017-2018 school year. The entirety of this weighting would be financed by local property taxes.

### *Special Education and Related Services Weighting*

The special education and related services weighting would be calculated for each district by dividing the amount of special education and related services payments of state aid made to the district by the BASE.

### *Legislative Studies*

The bill would require the House and Senate Committees on Education to review the high and low enrollment weighting and alternatives to such weightings, including a sparsity weighting on or before July 1, 2018; virtual schools on or before July 1, 2020; the at-risk weighting and the BASE on or before July 1, 2021; the successful schools model on or before July 1, 2023, and on or before July 1, 2026; and the bilingual weighting on or before July 1, 2024.

### *Local Foundation Aid*

Local Foundation Aid would include the unencumbered balance of the general fund of a district; certain grants received by district, special education and related services aid; any tuition for non-resident pupils of a district; and 70.0 percent of the federal impact aid received by a district. These categories were commonly referred to as “local effort” under previous law.

### *Reauthorization of the 20-Mill Levy*

The bill would reauthorize the statewide 20-mill school finance levy for school years 2017-2018 and 2018-2019. The first \$20,000 of assessed valuation of residential properties would continue to be exempt from this levy.

### *Supplemental General State Aid*

Supplemental General State Aid would be paid to any district that has adopted a local foundation budget. The amount of aid a district would be eligible to receive would be determined by multiplying the district’s local foundation budget by an equalization factor that equalizes all districts below the 81.2 percentile of assessed valuation per pupil (AVPP) up to that percentile. For school year 2017-2018, the AVPP used would be that of the immediately preceding school year. For school year 2018-2019, the AVPP used would be an average of the AVPPs of the three immediately preceding school years.

### *Accreditation*

The Act would require the KSBE to design and adopt a school district accreditation system based on improvement in performance that equals or exceeds the educational goals known as the “Rose capacities,” which are codified at KSA

2016 Supp. 72-1127, and is measurable. The Act would also require the KSBE to report to the Governor and Legislature on or before January 15 of each year regarding the school district accreditation system.

#### *KSDE School District Report*

The bill would require KSDE to develop an annual report for each school district reflecting the total amount of revenues received by each district from federal, state, and local sources each year, with certain categories of revenue being specifically identified. The report would also include total expenditures for certain programs and services and the following demographic information: gender, race, ethnicity, economically disadvantaged students, migrant students, English language learners, and disability.

#### *LPA Performance Audits*

The Act would also require LPA to perform several performance audits in the future and provide the final audit report for each to the House and Senate Committees on Education. Topics of required audits would include virtual school programs; the cost of providing educational opportunities to every public school student in Kansas to achieve the performance outcome standards adopted by the KSBE; at-risk education, bilingual education, and transportation funding; and the best practices of successful schools. The House and Senate Committees on Education would be required to review these reports.

#### *Virtual School State Aid*

Virtual School State Aid would be paid to school districts operating virtual schools. \$5,000 per student would be paid for students under the age of 19 enrolled in a virtual school on a full-time basis. \$1,700 would be paid for each FTE

student enrolled in a virtual school on a part-time basis. For students 19 years of age and older, aid would be paid at a rate of \$709 per credit hour earned, not to exceed six credit hours earned by any one student in any one school year.

***Tax Credit for Low Income Students Scholarship  
(TCLISS) Program Act***

On and after July 1, 2018, the bill would amend the definition of “public school” within the TCLISS Program Act to mean a school identified by the State Board as one of the lowest 100 performing schools with respect to student achievement. It would also amend the definition of “qualified school” to require accreditation on and after July 1, 2020. Accreditation must be by KSBE or a KSBE-recognized national or regional accrediting agency. Additionally, the bill would expand eligibility for the tax credit to individuals, and place an annual cap of \$500,000 on contributions.

***Capital Outlay Changes***

The bill would allow capital outlay funds to be used for utility expenses and property and casualty insurance. Additionally, the bill would allow capital outlay funds to be used for construction, reconstruction, repair, remodeling, additions to, furnishing, maintaining, and equipping computer software, performance uniforms, building sites, school buses, and other fixed assets. The law already allowed for acquisition of these items using capital outlay funds.

Beginning in school year 2017-2018, any new property tax exemptions granted by BOTA for property financed by industrial revenue bonds (IRBs) or for economic development purposes pursuant to Article 11, Section 13 of the *Kansas Constitution*, for which the public hearing was not held prior to May 1, 2017, would no longer apply to the capital outlay mill levy. Previously exempted property would continue to be eligible for exemption from the levy.

Beginning July 1, 2017, school districts would receive the revenue generated by the capital outlay mill levy on the incremental valuation growth in newly created Neighborhood Revitalization Areas.

### ***Capital Improvement Changes***

For all bond issuances approved at an election on or after July 1, 2017, any district with an enrollment of less than 260 students would not be eligible for Capital Improvement State Aid unless that district received approval from the KSBE prior to holding an election to approve the issuance of bonds.

Additionally, in determining the amount of payments a school district is obligated to make for bond issuances approved at an election on or after July 1, 2017, KSBE would exclude payments for any capital improvement project, or portion thereof, that proposes to construct, reconstruct, or remodel a facility that would be used primarily for extracurricular activities, unless a State Fire Marshal report, inspection under the Americans with Disabilities Act, or other similar evaluation demonstrates the project is necessary due to concerns relating to safety or disability access.

Beginning July 1, 2017, in each fiscal year, KSBE would be allowed to approve for election only bond issuances exceeding 14.0 percent of the district's assessed valuation for the election to the extent of the aggregate amount of bonds retired by school districts in the state in the preceding year. A school district that has not passed a bond election in the past 25 years would not be subject to this limitation.

### ***Appropriations***

The bill would provide \$1.991 billion in general state aid from the State General Fund (SGF) for FY 2018 and \$2.047 billion in general state aid from the SGF for FY 2019. For FY 2018, \$480.9 million of supplemental general state aid would

be appropriated from the SGF, and for FY 2019, \$486.1 million of supplemental general state aid would be appropriated from the SGF. Appropriations would also be made for KSDE operations, special education state aid, and KPERS employer contributions for school districts from the SGF for both fiscal years.

### **Conference Committee Action**

The third Conference Committee agreed to the conference committee report produced by the second Conference Committee, absent the provisions concerning income and sales tax and the provision that would have made the bill effective upon the date SB 30 became effective.

The second Conference Committee agreed to replace the contents of SB 19, pertaining to the regulation of reinsurance, with the contents of Senate Sub. for HB 2186, as amended by the Senate Committee of the Whole, concerning K-12 school finance, with the following amendments:

- Remove specific appropriations for each weighting;
- Adopt the House BASE amount of \$4,128 in school year 2018-2019;
- Make a technical amendment to the third option of using a three-year average for military students;
- Amend how out-of-state students are counted;
- Use an at-risk weighting of 0.484;
- Place a two-year sunset on the provisions of the high-density at-risk weighting;

- Effective school year 2018-2019, require at-risk funds to be spent on best-practices programs and services, as identified by the KSBE;
- Use a four-year, rather than a two-year, grandfather clause for districts that would receive less transportation funding than they did during the 2016-2017 school year;
- Require committee review of virtual schools in 2020, the BASE by July 1, 2021, and the successful schools model on or before July 1, 2023, and on or before July 1, 2026, and remove the requirement that the Act be reviewed every ten years;
- Remove language that would have distributed \$12.0 million in special education services aid based on the FTE enrollment of each school district;
- Remove a sunset for virtual school state aid;
- Adopt the House's schedule for audits as outlined in Sub. for HB 2410 (see background for this bill below);
- Remove the requirement from the TCLISS Program that 50 percent of students be direct certified, expand eligibility for the tax credit to individuals, and place an annual cap of \$500,000 on individual contributions;
- Remove provisions concerning economic development and IRB abatement of the 20-mill levy;
- Limit KSBE approval of elections for bond issuance; and

- Remove language amending the policy goal of spending 65.0 percent of money appropriated, distributed, or otherwise provided by the State in the classroom or for instruction.

## **Background**

SB 19 previously addressed the regulation of reinsurance. The provisions previously contained in SB 19 were subsequently adopted as part of the Conference Committee report for SB 16, which was signed into law on May 15. SB 19 as described here includes provisions from Senate Sub. for HB 2186, Sub. for HB 2410, and tax provisions added directly by the second Conference Committee. The third Conference Committee removed the tax provisions from the bill.

SB 19 is expected to reduce SGF receipts by \$9.0 million per year beginning in FY 2018.

### ***Senate Sub. for HB 2186***

HB 2186, as introduced, would have repealed the existing Uniform Arbitration Act and replaced it with the Uniform Arbitration Act of 2000. The House Committee of the Whole added provisions related to teachers' due process procedures. The Senate Select Committee on Education Finance replaced the contents of HB 2186 with the revised contents of SB 251.

### ***SB 251; Senate Sub. for HB 2186***

House Sub. for SB 7 (2015) repealed the School District Finance and Quality Performance Act, which had been the primary mechanism for the financing of schools in Kansas since 1992, and replaced it with the Classroom Learning

Assuring Student Success Act, scheduled to sunset June 30, 2017.

SB 251 was introduced by the Senate Committee on Ways and Means. In the Senate Select Committee on Education Finance hearing, testimony was provided by Senators Givens and Petersen and representatives of several public, private, and virtual schools; the Alliance for Childhood Education; Kansas Association of School Boards; Kansas National Education Association; Kansas Parent Teacher Association; Kansas Policy Institute; Kansas School Superintendents Association; MainStream Coalition; Schools for Fair Funding; and United School Administrators. Testimony related to economic development and a proposed school funding fee on utilities was provided by a local attorney and representatives of AARP; Americans for Prosperity; the cities of Edgerton, Edwardsville, Olathe, Pittsburg, and Wichita; the Climate & Energy Project; Colt Energy; Eastern Kansas Oil & Gas Association; Kansas Association of Realtors; the Kansas Economic Development Association; Kansas Farm Bureau; Kansas Gas Service; Kansas Independent Oil & Gas Association; Kansas Livestock Association; Kansas Water Authority; the League of Municipalities; Lenexa Chamber of Commerce; the Overland Park Chamber of Commerce; Spirit Aerosystems; WaterOne; and the Wichita Regional Chamber of Commerce.

The Senate Committee adopted numerous amendments to the bill and created a substitute bill (Senate Sub. for HB 2186). The Senate Committee adopted amendments removing provisions that would have assessed a monthly school funding fee on utilities, specified out-of-state students would not be counted as students for purposes of enrollment, and sunset the bilingual and at-risk weightings, as well as adopted technical amendments. The Senate Committee also amended language concerning kindergarten students; the at-risk, bilingual, high-density at-risk, and career and technical education weightings; special education services aid; the KSDE School District Report; performance audits to be conducted by LPA; and the TCLISS Program.

The Senate Committee of the Whole amended Senate Sub. for HB 2186 to:

- Count students who are not Kansas residents as 0.75 FTE in the 2017-2018 school year and as 0.5 FTE in subsequent years, and increase funding for education of at-risk preschool-aged children by \$1.0 million in FY 2018 and FY 2019;
- Increase an option for the bilingual weighting based on contact hours from 0.361 to 0.395;
- Sunset the Act on July 1, 2027, and require Legislative review of the Act or any successor school finance act on and after July 1, 2027, and every ten years thereafter; and
- Revise the public policy goal of spending 65.0 percent for the classroom or for instruction to increase the amount to 75.0 percent and amending the definition of “instruction.”

[*Note:* The Conference Committees made further changes to these provisions as noted above.]

Relative to *The FY 2018 Governor’s Budget Report*, Senate Sub. for HB 2186 would have provided an additional \$211.9 million of SGF spending for schools in FY 2018 and an additional \$319.1 million of SGF spending for schools in FY 2019.

***Sub. for HB 2410***

HB 2410 was introduced by the House Committee on Appropriations at the request of the Chairperson of the House Committee on K-12 Education Budget. In the House Committee on K-12 Education Budget hearing, testimony was provided by representatives of several school districts and virtual schools, the Alliance for Childhood Education, Game

on for Kansas Schools, Kansas Association of School Boards, Kansas National Education Association, Kansas Parent Teacher Association, Kansas Policy Institute, League of Women Voters, Mainstream Coalition, and the Overland Park Chamber of Commerce.

The House Committee adopted numerous amendments to the bill and created a substitute bill. The House Committee adopted amendments, including those concerning the BASE aid amount; counting kindergarten students as full-time students; the LOB; the transportation, low enrollment and high enrollment, bilingual, at-risk, new school facilities, and career and technical education weightings; performance audits to be conducted by LPA; applied behavioral analysis (ABA) therapy for students who have been diagnosed with an autism spectrum disorder (ASD); and the TCLISS Program.

The House Committee advanced the bill, without recommendation, to the House Committee of the Whole for consideration.

The House Committee of the Whole adopted amendments to:

- Remove the ABA therapy mandate for students diagnosed with an ASD;
- Eliminate the Local Excellence Budget (LEB) and restore the cost-of-living weighting;
- Move an appropriation of \$2.6 million for Local Excellence State Aid to the newly established School District Extraordinary Declining Enrollment Fund, to be disbursed by the KSBE to districts that demonstrate extraordinary declining enrollment since school year 2014-2015;
- Restore references to the term “Local Option Budget,” rather than the term “Local Foundation Budget”;

- Use the current year headcount for kindergarten students in school year 2017-2018;
- Return to the former method for military count dates; and
- Adopt other technical amendments.

[*Note:* The Conference Committees made further changes to these provisions as noted above.]

Relative to *The FY 2018 Governor's Budget Report*, Sub. for HB 2410 would have provided an additional \$226.8 million of SGF spending for schools in FY 2018 and an additional \$370.0 million of SGF spending for schools in FY 2019.

K-12 education; school finance

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## **Appendix B:**

### KSDE Memo, Computer Printout SF17-232, With Supporting Data

This report is publically available at:

[http://www.ksde.org/Portals/0/School%20Finance/Action%20Items/SF17-232--Major%20Provisions%20%26%20Est\\_%20State%20Aid--6-5-17.doc](http://www.ksde.org/Portals/0/School%20Finance/Action%20Items/SF17-232--Major%20Provisions%20%26%20Est_%20State%20Aid--6-5-17.doc).

The spreadsheet containing the data relied on in support of the KSDE Memo (2017ADEQ00019-23) is included with Appx. B at 2017ADEQ00024-28. It is publically available at:

<http://www.ksde.org/Portals/0/School%20Finance/Action%20Items/SF17-232.xlsx>

It is appropriate to take judicial notice of this report, and Plaintiffs respectfully request that this Court do so. K.S.A. 60-409(b)(4); K.S.A. 60-412(c).

# PROPOSED SCHOOL FINANCE PLAN

Senate Bill 19—6-5-17

## MAJOR POLICY PROVISIONS—Computer Printout SF17-232

- Base aid for student excellence (BASE) will increase to \$4,006 in 2017-18, \$4,128 in 2018-19, estimated \$4,190 in 2019-20, estimated \$4,253 in 2020-21, and estimated \$4,317 in 2021-22. Beginning in 2019-20, these estimates are based upon the Midwest consumer price index.
- Ancillary facilities and cost of living will continue, however, declining enrollment will be reduced 50 percent in the 2017-18 school year and eliminated in the 2018-19 school year.
- Enrollment will be based upon prior year or second preceding year, whichever is higher except four-year-old at-risk will be based upon current year. All weighted enrollment will be based upon the current school year enrollment.
- Military second count will be determined as follows. If the number of students enrolled in each school district on February 20 were not enrolled on the preceding September 20, such students shall be added to the September 20 enrollment.
- School districts receiving federal impact aid for military students will calculate their enrollment based upon the current year, preceding year, or three- year average.
- At-risk funding will be based upon free lunch count and funded the same as law prior to the 2014-15 school year. All at-risk state aid must be spent on at-risk students, as defined by the State Board of Education. The at-risk weighting was increased from .456 to .484.
- High-density at-risk computation permits school districts to choose between computing their enrollment weighting by attendance center or school district for 2017-18 and 2018-19.
- Provides a floor of ten percent for computing free lunch for any school district offering K-12.
- All-day kindergarten will be funded at 1.0 for all students enrolled in kindergarten in 2016-17.
- Career & Technical Education (vocational education) funding will be based upon .5 weighting (same as old law). The State Department of Education will study CTE cost by program and report to the Legislature by January 1, 2019.
- Virtual students will be funded as in current law.
- Special education funding remains the same as current law. This bill provides \$12 million for this purpose.
- Transportation is amended slightly and on a statewide basis there will be a small increase in the state appropriation. No school district will receive less transportation state aid than received in 2016-17 for the next five years.

- New facilities will be funded for all elections held prior to July 1, 2015 with a .25 weighting.
- Bilingual education is computed using the higher of .395 of the contact hours or .185 of the bilingual headcount enrollment for students who qualify for bilingual services.
- 20-mill levy will remain the same as current law.
- Low and high enrollment will be reinstated as in law prior to 2014-15.
- Expands early childhood funding by increasing state aid for four-year-old at-risk programs, \$2,000,000 each year in 2017-18 through 2021-22.
- The local option budget will remain the same as current law.
- School districts may adopt up to 30 percent of their local option budget on board action. If a district chooses to increase the LOB up to 33 percent, this would require board action and right of protest petition. Those school districts that are already at 33 percent will retain that authority.
- Partially funds the mentoring program and professional development as provided by law.
- Adds utilities, property and casualty insurance as options for capital outlay fund if the school district republishes their capital outlay resolution.
- Students from the lowest 100 schools of student achievement may be considered for tax credit for low income student scholarships effective July 1, 2018. Students must be eligible for free lunch. Individuals may make contributions to this program and receive tax credit. Placed a \$500,000 contribution cap, per year, by any corporation, insurance company, or individual.
- The State Department of Education is required to provide substantial fiscal, academic, and demographic data on an annual basis for each school district. This report will be made available on the School Finance website.
- Provides approximately \$2.6 million for school districts that have large declines in enrollment.
- Out-of-state students will be counted as 1.0 for 2017-18 and 2018-19. They will be counted as .75 for 2019-20 and 2020-21 and as .5 in 2021-22 and thereafter.
- Provides a maximum on the amount of bonds to be approved by the State Board of Education. The amount approved would be based upon the bond amount paid off the preceding year.

## ESTIMATED STATE AID FOR PROPOSED SCHOOL FINANCE PLAN—SF17-232

Program	2017-18	2018-19	2019-20	2020-21	2021-22
Base Aid for Student Excellence (BASE)	4,006	4,128	CPI Est. 4,190	CPI Est. 4,253	CPI Est. 4,317
General State Aid*	161,111,776	85,858,910	42,780,000	43,470,000	44,160,000
Special Education Fund Formula	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Increased Funding 4-Year-Old At-Risk	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Mentoring	800,000	Same as Prior Year	Same as Prior Year	Same as Prior Year	Same as Prior Year
Professional Development	1,700,000	Same as Prior Year	Same as Prior Year	Same as Prior Year	Same as Prior Year
New Facilities	13,000,000	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
Extraordinary Need	2,593,452				
Military—Second Count	1,500,000				
<b>TOTAL</b>	<b>194,705,228</b>	<b>97,858,910</b>	<b>54,780,000</b>	<b>55,470,000</b>	<b>56,160,000</b>

\*Includes all-day kindergarten.

June 4, 2017

## COLUMN EXPLANATION

- Column 1 -- **September 20, 2016, FTE enrollment**
- Includes four-year-old at-risk and excludes virtual students. Kindergarten is funded at 1.0 for full-time students.
- 2 -- **2017-18 Base aid for student excellence** (Column 1 times \$4,006)
- Base aid for student excellence (BASE) will increase to \$4,317 over a five-year period. Year 1-\$4,006; Year 2-\$4,128; Year 3-estimated \$4,190; Year 4-estimated \$4,253, and Year 5—estimated \$4,317.
- 3 -- **2017-18 Estimated virtual aid** (current law)
- 4 -- **2017-18 Estimated low and high enrollment weighted FTE**
- Funding based upon law prior to 2014-15.
- 5 -- **2017-18 Estimated transportation weighted FTE** (LPA formula)
- 6 -- **2017-18 Estimated bilingual weighted FTE**
- Bilingual education is computed using the higher of .395 of the contact hours or .185 of the bilingual headcount enrollment for students who qualify for bilingual services.
- 7 -- **2017-18 Estimated at-risk weighted FTE**
- The weighting was increased from .456 to .484
- 8 -- **2017-18 Estimated vocational education weighted FTE**
- Weighting of .5 for students in approved vocational classes based upon law prior to 2014-15. Based upon preceding year's actual enrollment.
- 9 -- **2017-18 Estimated special levies weighted FTE**
- Ancillary facilities and cost of living will continue. Declining enrollment will be reduced 50 percent in the 2017-18 school year and eliminated in the 2018-19 school year.
- 10 -- **2017-18 Estimated total program weighted FTE**  
(Column 4 + 5 + 6 + 7 + 8 + 9)
- 11 -- **2017-18 Proposed general fund budget excluding special education**  
(Column 10 x \$4,006 + Column 2 + Column 3)
- 12 -- **2017-18 Estimated special education state aid** (current law)

- 13 -- 2017-18 Proposed general fund budget including special education  
(Column 11 + 12)**
- 14 -- 2015-16 General fund budget excluding state aid for capital outlay,  
KPERs, and local foundation budget (LFB)**
- 15 -- Difference (Column 13 – 14)**
- 16 -- 2017-18 Estimated general state aid**
- 17 -- 2015-16 General state aid**
- 18 -- Difference (Column 16-17)**

6/4/2017		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6				Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	
		SF17-145 Col 3	SF17-146 Col 2				SF17-231 Col 5	SF17-147 Col 2	0.484	SF17-224 Col 3													
		Proposed	2017-18 Est.	2017-18 Est.	Estimated	Estimated	Estimated	Adjusted	Regular	Proposed	Estimated	Estimated	Estimated	2017-18 Est.	2017-18 Est.	2017-18 Est.	2017-18 Est.	2015-16	Difference	2017-18 Est.	2015-16	Difference	
USD #	County	District Name	2017-18 Total Adj	Foundation Aid \$4,006	Virtual Aid Total	Low/High WTD FTE	Transport. WTD FTE	Bilingual WTD FTE	Free Lunch HdCt	At-Risk WTD FTE	High At-Risk WTD FTE	At-Risk WTD FTE	Voccd WTD FTE	Special Levy WTD FTE	General Fund (excl. Specd)	Spec Ed State Aid	General Fund (incl. Specd)	General Fund (incl. Specd)	(Col 13-14)	State Aid	General	State Aid	(Col 16 - Col 17)
<b>Total</b>	<b>STATE TOTALS</b>		472,772.5	1,893,926,636	30,039,779	54,672.3	26,190.7	10,956.0	189,900	91,915.7	13,680.8	105,596.5	9,117.7	12,492.1	219,025.3	2,801,381,770	450,500,000	3,251,881,770	3,067,980,584	183,901,186	2,768,333,594	2,607,221,818	161,111,776
256	Allen	Marmaton Valley	283.0	1,133,698	0	149.8	37.2	0.0	127	61.5	8.8	70.3	5.4	0.0	262.7	2,186,074	371,224	2,557,298	2,447,564	109,734	2,154,574	2,095,785	58,789
257	Allen	Iola	1,264.0	5,063,584	145,714	198.0	67.5	0.4	654	316.5	68.7	903.734	5.5	0.0	672.6	7,903,734	1,602,805	9,506,539	9,124,956	381,583	7,845,734	7,610,611	235,123
258	Allen	Humboldt	607.0	2,431,642	637,625	230.6	26.1	0.0	223	107.9	5.7	113.6	20.2	0.0	390.9	4,635,212	697,057	5,332,269	5,183,213	149,056	4,634,712	4,524,744	109,968
365	Anderson	Garnett	1,012.5	4,056,075	0	245.1	96.3	0.0	352	170.4	6.5	176.9	18.6	0.0	536.5	6,205,294	966,546	7,171,840	7,152,727	19,113	6,198,107	6,233,209	-35,102
479	Anderson	Crest	219.0	877,314	0	153.1	26.4	0.0	95	46.0	5.6	51.6	7.8	0.0	238.9	1,834,347	278,108	2,112,455	1,924,702	187,753	1,828,546	1,662,194	166,352
377	Atchison	Atchison Co Comm Schools	569.5	2,281,417	5,000	223.6	86.0	0.0	211	102.1	7.9	110.0	8.2	0.0	427.8	4,000,184	855,664	4,855,848	4,892,821	-36,973	3,995,154	4,082,333	-87,149
409	Atchison	Atchison Public Schools	1,703.0	6,822,218	0	59.7	44.9	2.8	962	465.6	101.0	566.6	14.9	0.0	688.9	9,581,951	2,001,073	11,583,024	10,568,499	1,014,525	9,581,951	8,679,670	902,281
254	Barber	Barber County North	471.5	1,888,829	0	200.8	51.8	0.9	185	89.5	7.3	96.8	5.2	0.0	355.5	3,312,962	583,334	3,896,296	3,421,747	474,549	3,219,962	2,814,659	405,303
255	Barber	South Barber	248.5	995,491	0	154.2	21.9	1.7	92	44.5	1.9	46.4	8.3	0.0	232.5	1,926,886	300,404	2,227,290	1,839,903	387,387	1,667,999	1,431,826	235,773
355	Barton	Ellinwood Public Schools	448.8	1,797,893	0	194.6	22.3	0.0	167	80.8	2.6	83.4	9.4	0.0	309.7	3,038,551	502,352	3,540,903	3,200,929	339,974	2,918,551	2,713,588	204,963
428	Barton	Great Bend	3,022.5	12,108,135	0	105.9	46.5	145.0	1,676	811.2	176.0	987.2	52.5	0.0	1,337.1	17,464,558	2,423,693	19,888,251	18,939,062	949,189	17,430,558	16,645,093	785,465
431	Barton	Hoisington	737.7	2,955,226	0	247.5	31.6	0.4	334	161.7	24.1	185.8	33.5	0.0	498.8	4,953,419	742,827	5,696,246	5,102,525	593,721	4,943,158	4,391,104	552,054
234	Bourbon	Fort Scott	1,870.1	7,491,621	35,000	65.5	127.4	2.0	933	451.6	97.3	548.9	28.4	0.0	772.2	10,620,054	1,220,313	11,840,367	11,126,312	714,055	10,619,450	9,974,449	645,001
235	Bourbon	Uniontown	441.0	1,766,646	0	192.4	82.7	0.0	199	96.3	14.1	110.4	15.2	0.0	400.7	3,371,850	408,159	3,780,009	3,604,816	175,193	3,366,850	3,219,026	147,824
415	Brown	Hiawatha	914.6	3,663,888	29,080	251.9	72.8	0.0	386	186.8	19.6	206.4	34.2	0.0	565.3	5,957,560	1,103,831	7,061,391	6,400,881	660,510	5,865,298	5,278,297	587,001
430	Brown	South Brown County	570.0	2,283,420	0	223.7	72.2	5.0	334	161.7	35.1	196.8	11.1	0.0	498.8	4,281,613	802,285	5,083,898	4,848,522	235,376	4,223,487	4,029,664	193,823
205	Butler	Bluestem	497.8	1,994,187	1,064	207.6	76.1	0.0	215	104.1	13.5	117.6	3.4	0.0	404.7	3,616,479	556,472	4,172,951	4,118,843	54,108	3,610,860	3,592,439	18,421
206	Butler	Remington-Whitewater	510.2	2,043,861	12,762	210.6	86.4	5.4	152	73.6	0.0	73.6	8.7	0.0	384.7	3,597,731	578,058	4,175,789	4,190,969	-15,180	3,591,731	3,336,839	254,892
375	Butler	Circle	1,908.3	7,644,650	158,228	66.9	135.9	2.0	359	173.8	0.0	173.8	50.2	0.0	429.3	9,522,654	1,543,281	11,065,935	10,902,291	163,644	9,507,036	9,432,570	74,466
385	Butler	Andover	5,163.5	20,684,981	2,739,325	180.9	242.4	38.1	675	326.7	0.0	326.7	61.7	0.0	849.8	26,828,605	4,492,456	31,321,061	29,089,742	2,231,319	26,826,060	24,844,205	1,981,855
394	Butler	Rose Hill Public Schools	1,568.5	6,283,411	49,387	83.5	89.5	5.0	351	169.9	0.0	169.9	26.1	0.0	374.0	7,831,042	1,402,344	9,233,386	9,109,830	123,556	7,770,542	7,786,111	-15,569
396	Butler	Douglass Public Schools	677.3	2,713,264	120,953	241.1	49.0	2.0	190	92.0	0.0	92.0	32.8	0.0	416.9	4,504,318	729,483	5,233,801	4,839,163	394,638	4,478,323	4,148,253	330,070
402	Butler	Augusta	2,173.3	8,706,240	21,477	76.2	74.5	4.3	739	357.7	17.5	375.2	49.0	0.0	579.2	11,047,992	1,764,599	12,812,591	12,118,337	694,054	10,993,392	10,450,982	542,410
490	Butler	El Dorado	1,904.3	7,628,626	33,752	66.7	123.8	4.4	889	430.3	72.8	503.1	26.0	0.0	724.0	10,562,722	1,571,264	12,133,986	11,822,625	311,361	10,562,722	10,339,294	223,428
492	Butler	Flinthills	269.7	1,080,418	6,530	152.2	47.9	0.0	87	42.1	2.1	44.2	8.3	0.0	252.6	2,098,864	336,368	2,435,232	2,209,019	226,213	2,098,719	1,890,993	207,726
284	Chase	Chase County	353.0	1,414,118	0	164.6	67.5	0.0	83	40.2	0.0	40.2	6.8	0.0	279.1	2,532,193	397,826	2,930,019	2,889,212	40,807	2,517,193	2,513,109	4,084
285	Chautauqua	Cedar Vale	182.5	731,095	0	145.2	13.8	0.0	109	52.8	11.5	64.3	0.0	0.0	223.3	1,625,635	183,642	1,809,277	1,590,416	218,861	1,624,435	1,415,122	209,313
286	Chautauqua	Chautauqua Co Community	371.9	1,489,831	1,700	171.0	41.1	0.0	197	95.3	20.7	116.0	6.5	0.0	334.6	2,831,939	417,530	3,249,469	3,036,991	212,478	2,830,439	2,639,638	190,801
404	Cherokee	Riverton	736.0	2,948,416	6,027	247.3	49.4	0.0	310	150.0	16.4	166.4	14.6	0.0	477.7	4,868,109	711,427	5,579,536	5,450,546	128,990	4,867,098	4,759,356	107,742
493	Cherokee	Columbus	967.0	3,873,802	0	249.1	94.6	0.0	454	219.7	37.8	257.5	27.4	0.0	628.6	6,391,974	1,038,844	7,430,818	7,194,390	235,888	6,386,944	6,213,800	173,144
499	Cherokee	Galena	813.5	3,258,881	49,889	252.0	6.0	0.0	449	217.3	47.1	264.4	19.4	0.0	541.8	5,479,221	776,559	6,255,780	6,101,523	154,257	5,478,221	5,368,523	109,698
508	Cherokee	Baxter Springs	1,008.0	4,038,048	110,318	245.6	20.7	4.3	543	262.8	57.0	319.8	29.6	0.0	620.0	6,632,086	973,012	7,605,098	7,187,359	417,739	6,628,086	6,266,504	361,582
103	Cheyenne	Cheylin	138.0	552,828	0	126.1	25.9	8.6	62	30.0	5.7	35.7	6.5	0.0	202.8	1,365,245	133,474	1,498,719	1,379,512	119,207	1,365,245	1,230,408	134,837
297	Cheyenne	St Francis Comm Sch	281.5	1,127,689	0	150.3	30.2	2.6	86	41.6	1.7	43.3	5.6	0.0	231.8	2,056,280	198,894	2,255,174	2,111,293	143,881	2,028,800	1,919,571	109,229
219	Clark	Minneola	243.5	975,461	0	154.4	17.0	0.0	124	60.0	13.0	73.0	0.0	0.0	244.4	1,954,527	188,585	2,143,112	2,015,571	127,541	1,948,147	1,835,034	113,113
220	Clark	Ashland	197.9	792,787	0	149.4	23.3	2.6	61	29.5	2.0	31.5	4.4	0.0	211.2	1,638,854	165,441	1,804,295	1,695,496	108,799	1,628,854	1,529,562	99,292
379	Clay	Clay Center	1,349.6	5,406,498	30,316	172.2	115.3	1.5	418	202.3	2.7	205.0	33.9	0.0	527.9	7,551,581	1,286,957	8,838,538	8,466,673	371,865	7,531,581	7,224,902	306,679
333	Cloud	Concordia	1,071.6	4,292,830	0	237.9	56.5	5.2	372	180.0	5.8	185.8	24.7	0.0	510.1	6,336,291	932,580	7,268,871	6,757,862	511,089	6,101,291	5,877,412	223,879
334	Cloud	South Cloud	185.0	741,110	33,434	146.0	12.1	0.0	95	46.0	10.0	56.0	3.4	0.0	217.5	1,645,849	330,760	1,976,609	2,097,190	-120,581	1,644,849	1,784,982	-140,133
243	Coffey	Lebo-Waverly	430.																				

6/4/2017		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6				Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	
		SF17-145 Col 3	SF17-146 Col 2			SF17-231 Col 5	SF17-147 Col 2	0.484	SF17-224 Col 3														
		Proposed	2017-18 Est.	2017-18 Est.	Estimated	Estimated	Estimated	Adjusted	Regular	Proposed	Estimated	Estimated	Estimated	2017-18 Est.	2017-18 Est.	2017-18 Est.	2017-18 Est.	2015-16		2017-18 Est.	2015-16		
USD #	County	District Name	2017-18 Total Adj	Foundation Aid \$4,006	Virtual Aid Total	Low/High WTD FTE	Transport. WTD FTE	Bilingual WTD FTE	Free Lunch HdCt	At-Risk WTD FTE	High At-Risk WTD FTE	At-Risk WTD FTE	Voccd WTD FTE	Special Levy WTD FTE	WTD FTE (excl. Specd)	General Fund State Aid	Spec Ed (Incl. Specd)	General Fund (Incl. Specd)	Difference (Col 13-14)	General State Aid	General State Aid	Difference (Col 16 - Col 17)	
<b>Total</b>	<b>STATE TOTALS</b>		472,772.5	1,893,926,636	30,039,779	54,672.3	26,190.7	10,956.0	189,909	91,915.7	13,680.8	105,596.5	9,117.7	12,492.1	219,025.3	2,801,381,770	450,500,000	3,251,881,770	3,067,980,584	183,901,186	2,768,333,594	2,607,221,818	161,111,776
347	Edwards	Kinsley-Offlerle	338.0	1,354,028	0	159.3	51.2	17.5	158	76.5	12.9	89.4	15.5	0.0	332.9	2,687,625	387,989	3,075,614	3,066,215	9,399	2,649,625	2,669,842	-20,217
502	Edwards	Lewis	116.0	464,696	0	112.7	19.8	1.5	57	27.6	5.6	33.2	0.3	0.0	167.5	1,135,701	142,000	1,277,705	1,115,568	162,137	1,112,700	966,879	148,821
282	Elk	West Elk	343.5	1,376,061	1,418	161.2	52.9	0.0	161	77.9	13.4	91.3	8.4	0.0	313.8	2,634,562	564,711	3,199,273	2,988,700	210,573	2,613,662	2,453,243	160,419
283	Elk	Elk Valley	114.5	458,687	2,836	111.7	12.2	0.0	81	39.2	8.5	47.7	6.4	0.0	178.0	1,174,591	248,317	1,422,908	1,632,725	-209,817	1,173,841	1,397,789	-223,948
388	Ellis	Ellis	434.6	1,741,008	5,000	190.6	15.0	0.0	104	50.3	0.0	50.3	16.5	0.0	272.4	2,837,242	327,488	3,164,730	2,856,998	307,732	2,827,242	2,539,416	287,826
432	Ellis	Victoria	297.0	1,189,782	0	146.2	19.7	0.0	36	17.4	0.0	17.4	9.2	0.0	192.5	1,960,937	214,352	2,175,289	2,082,864	92,425	1,928,937	1,871,830	57,107
489	Ellis	Hays	2,988.7	11,972,732	210,870	104.7	164.8	41.5	1,018	492.7	16.2	508.9	45.5	88.0	953.4	16,002,922	2,317,109	18,320,031	16,396,380	1,923,651	15,916,856	14,183,447	1,733,409
112	Ellsworth	Central Plains	489.0	1,958,934	162,987	205.4	81.0	0.0	180	87.1	4.3	91.4	13.2	0.0	391.0	3,688,267	466,864	4,155,131	3,771,223	383,908	3,658,267	3,299,613	368,654
327	Ellsworth	Ellsworth	639.7	2,562,638	0	235.9	73.6	0.0	156	75.5	0.0	75.5	9.5	0.0	394.5	4,143,005	553,994	4,696,999	4,301,196	395,803	4,136,805	3,773,132	353,673
363	Finney	Holcomb	993.5	3,979,961	7,127	247.0	27.6	43.2	455	220.2	34.4	254.6	9.6	0.0	582.0	6,318,580	527,555	6,846,135	6,220,034	626,101	6,094,080	5,649,396	444,684
457	Finney	Garden City	7,478.0	29,956,868	251,097	262.0	506.4	640.3	4,615	2,233.7	484.6	2,718.3	174.2	0.0	4,301.2	47,438,572	5,257,578	52,696,150	47,821,311	4,874,839	47,321,624	42,671,263	4,650,361
381	Ford	Spearville	355.0	1,422,130	0	165.3	18.3	1.3	95	46.0	0.0	46.0	11.1	0.0	242.0	2,391,582	268,498	2,660,080	2,460,894	199,186	2,367,582	2,203,199	184,383
443	Ford	Dodge City	6,837.8	27,392,227	41,227	239.6	470.1	906.8	4,915	2,378.9	517.0	2,895.9	138.8	0.0	4,651.2	46,066,161	5,205,159	51,271,320	46,407,914	4,863,406	45,791,161	41,467,481	4,323,680
459	Ford	Bucklin	230.0	921,380	0	154.0	29.5	1.5	102	49.4	6.6	56.0	2.4	0.0	243.4	1,896,440	165,734	2,062,174	1,946,244	115,929	1,844,940	1,764,986	77,954
287	Franklin	West Franklin	590.5	2,365,543	0	227.6	98.4	0.0	253	122.5	13.8	136.3	20.5	0.0	482.8	4,299,640	781,252	5,080,892	4,776,428	304,464	4,299,640	4,030,511	269,189
288	Franklin	Central Heights	555.0	2,223,330	18,060	220.6	90.0	0.2	295	142.8	31.0	173.8	22.9	0.0	507.5	4,274,435	469,899	4,744,334	4,563,453	180,881	4,264,435	4,119,912	144,522
289	Franklin	Wellsville	773.0	3,096,638	0	250.1	46.1	0.0	178	86.2	0.0	86.2	24.1	0.0	406.5	4,725,077	813,252	5,538,329	5,309,486	228,843	4,724,814	4,541,588	183,226
290	Franklin	Ottawa	2,418.9	9,690,113	122,445	84.8	103.4	3.9	1,039	502.9	58.2	561.1	55.2	0.0	808.4	13,051,008	2,371,985	15,422,993	15,090,251	332,742	12,781,560	12,809,956	-28,396
475	Geary	Geary County Schools	7,655.0	30,665,930	85,334	268.2	380.2	126.1	3,079	1,490.2	133.7	1,623.9	110.4	0.0	2,508.8	40,801,517	8,029,424	48,830,941	51,727,921	-2,896,980	29,538,049	33,195,250	-3,657,201
291	Gove	Grinnell Public Schools	89.0	356,534	0	90.3	11.6	0.0	29	14.0	1.9	15.9	0.9	0.0	118.7	832,046	101,573	933,619	888,893	44,726	824,975	786,273	38,702
292	Gove	Wheatland	110.0	440,660	0	108.7	24.9	0.0	27	13.1	0.0	13.1	2.2	0.0	148.9	1,037,153	158,379	1,195,532	1,132,282	63,250	1,033,102	978,470	54,632
293	Gove	Quinter Public Schools	298.5	1,195,791	0	145.7	30.6	2.6	72	34.8	0.0	34.8	3.0	0.0	216.7	2,063,891	318,453	2,382,344	2,202,171	180,173	2,046,291	1,894,671	151,620
281	Graham	Graham County	369.3	1,479,416	0	170.1	41.6	0.0	124	60.0	2.9	62.9	8.7	0.0	283.3	2,614,316	325,559	2,939,875	2,746,307	193,568	2,614,216	2,438,918	175,298
214	Grant	Ulysses	1,705.0	6,830,230	132,280	59.7	57.0	127.7	887	429.3	93.1	522.4	55.4	0.0	822.2	10,256,243	927,221	11,183,464	10,483,646	699,818	10,139,510	9,521,037	618,473
102	Gray	Cimmaron-Ensign	646.5	2,589,879	0	236.9	37.3	43.0	227	109.9	3.8	113.7	10.2	0.0	441.1	4,356,926	490,664	4,847,590	4,747,331	100,259	4,356,828	4,284,167	72,661
371	Gray	Montezuma	215.0	861,290	45,170	152.5	21.3	12.4	68	32.9	1.0	33.9	6.8	0.0	226.9	1,815,421	149,493	1,964,914	2,083,340	-118,426	1,785,121	1,915,448	-130,327
476	Gray	Copeland	94.5	378,567	12,127	95.9	16.6	11.9	29	14.0	0.0	14.0	2.8	0.0	141.2	956,341	83,797	1,040,138	-203,725	901,341	1,117,638	-216,297	
477	Gray	Ingalis	239.5	959,437	0	154.0	20.3	7.7	58	28.1	0.0	28.1	0.0	0.0	210.5	1,802,700	168,846	1,971,546	1,888,840	83,066	1,796,700	1,723,951	72,749
200	Greeley	Greeley County Schools	252.5	1,011,515	0	154.0	33.8	12.0	92	44.5	1.9	46.4	1.8	0.0	248.0	2,005,003	148,470	2,153,473	2,092,775	60,698	2,004,992	1,942,902	62,900
386	Greenwood	Madison-Virgil	229.0	917,374	0	154.0	21.0	0.0	87	42.1	4.5	46.6	4.7	0.0	226.3	1,823,932	348,790	2,172,722	2,137,073	35,649	1,823,432	1,807,177	16,255
389	Greenwood	Eureka	642.0	2,571,852	0	236.3	66.1	0.0	343	166.0	36.0	202.0	19.5	0.0	523.9	4,670,595	564,486	5,235,081	4,962,883	272,198	4,622,003	4,421,485	200,518
390	Greenwood	Hamilton	77.0	308,462	0	78.1	9.4	0.0	28	13.6	2.0	15.6	0.8	0.0	103.9	724,685	149,051	873,736	986,887	-113,151	724,685	845,773	-121,088
494	Hamilton	Syracuse	528.5	2,117,171	0	214.9	35.0	45.9	258	124.9	24.9	149.8	17.9	0.0	463.5	3,973,952	283,118	4,257,070	4,061,165	195,905	3,966,452	3,790,383	176,069
361	Harper	Anthony-Harper	822.0	3,292,932	50,133	252.2	120.0	13.3	418	202.3	43.9	246.2	7.9	0.0	639.6	5,905,303	1,164,669	7,069,972	6,467,709	602,263	5,756,658	5,168,683	587,975
511	Harper	Attica	168.0	673,008	0	140.1	12.1	0.0	59	28.6	0.2	28.8	0.0	0.0	181.0	1,398,094	198,501	1,596,595	1,391,941	204,654	1,358,994	1,165,880	192,214
369	Harvey	Burton	245.5	983,473	0	154.3	9.4	1.1	113	54.7	8.7	63.4	5.3	0.0	233.5	1,918,874	243,438	2,162,312	2,014,898	147,414	1,918,874	1,762,392	156,484
373	Harvey	Newton	3,433.3	13,753,800	52,325	120.3	67.0	40.0	1,448	700.8	88.3	789.1	60.1	0.0	1,076.5	18,118,584	2,968,924	21,087,508	19,953,045	1,134,463	18,108,584	17,138,976	969,608
439	Harvey	Sedgwick Public Schools	477.5	1,912,865	0	202.4	16.0	0.0	150	72.6	0.9	73.5	17.9	0.0	309.8	3,153,924	485,726	3,639,650	3,551,172	88,478	3,135,805	3,073,884	61,921
440	Harvey	Halstead	756.0	3,028,536	0	248.9	69.8	3.3	251	121.5	3.0	124.5	41.4	0.0	487.9	4,983,063	695,442	5,678,505	5,459,754	218,751	4,983,063	4,803,321	179,742
460	Harvey	Hesston	801.6	3,211,210	0	251.5	19.1	5.4	135	65.3	0.0												

6/4/2017		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6			Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18		
		SF17-145 Col 3			SF17-146 Col 2		SF17-231 Col 5	SF17-147 Col 2	0.484	SF17-224 Col 3													
		Proposed	2017-18 Est.	2017-18 Est.	Estimated	Estimated	Estimated	Adjusted	Regular	Proposed	Estimated	Estimated	Estimated	2017-18 Est.	2017-18 Est.	2017-18 Est.	2017-18 Est.	2015-16		2017-18 Est.	2015-16		
USD #	County	District Name	2017-18 Foundation Aid	Virtual Aid	Low/High	Transport.	Bilingual	Free Lunch	At-Risk	High At-Risk	At-Risk	Vocced	Special Levy	WTD FTE	General Fund	Spec Ed	General Fund	General Fund	Difference	General	General	Difference	
			Total Adj	\$4,006	Total	WTD FTE	WTD FTE	HdCt	WTD FTE	WTD FTE	WTD FTE	WTD FTE	WTD FTE	(excl Sped)	(excl Sped)	State Aid	(incl Sped)	(incl Sped)	(Col 13-14)	State Aid	State Aid	(Col 16 - Col 17)	
<b>Total</b>	<b>STATE TOTALS</b>		472,772.5	1,893,926,636	30,039,779	54,672.3	26,190.7	10,956.0	189,909	91,915.7	13,680.8	105,596.5	9,117.7	12,492.1	219,025.3	2,801,381,770	450,500,000	3,251,881,770	3,067,980,584	183,901,186	2,768,333,594	2,607,221,818	161,111,776
503	Labette	Parsons	1,272.5	5,097,635	5,000	195.7	12.0	3.3	772	373.6	81.1	454.7	28.8	0.0	694.5	7,884,802	1,158,081	9,042,883	8,385,716	657,167	7,587,926	7,281,320	306,606
504	Labette	Oswego	462.0	1,850,772	0	198.3	6.4	0.0	225	108.9	21.6	130.5	4.0	0.0	339.2	3,209,607	427,517	3,637,124	3,538,395	98,729	3,204,928	3,132,691	72,237
505	Labette	Chetopa-St. Paul	442.0	1,770,652	9,217	192.7	15.7	0.0	184	89.1	10.3	99.4	11.5	0.0	319.3	3,058,985	462,043	3,521,028	3,480,503	40,525	3,057,817	3,043,828	13,989
506	Labette	Labette County	1,548.1	6,201,689	0	93.1	161.7	0.0	724	350.4	59.8	410.2	46.8	0.0	711.8	9,053,160	1,637,685	10,690,845	9,905,123	785,722	8,874,769	8,354,754	520,015
468	Lane	Healy Public Schools	70.0	280,420	0	71.0	7.8	2.6	36	17.4	3.8	21.2	0.0	0.0	102.6	691,436	110,690	802,126	783,445	18,681	672,931	669,158	3,773
482	Lane	Dighton	223.8	896,543	0	153.6	20.1	0.0	75	36.3	0.0	36.3	8.7	0.0	218.7	1,772,655	172,736	1,945,391	1,898,442	46,949	1,751,647	1,717,125	34,522
207	Leavenworth	Ft Leavenworth	1,704.6	6,828,628	0	59.7	25.0	13.5	72	34.8	0.0	34.8	0.0	0.0	133.0	7,361,426	1,491,599	8,853,025	9,368,637	-515,612	4,211,426	3,191,015	1,020,411
449	Leavenworth	Easton	612.5	2,453,675	0	231.5	68.8	0.0	143	69.2	0.0	69.2	19.0	0.0	388.5	4,010,006	875,569	4,885,575	4,888,061	-2,486	4,010,006	4,060,449	-50,443
453	Leavenworth	Leavenworth	3,699.2	14,818,995	324,760	129.6	80.8	15.2	1,897	918.1	199.2	1,117.3	51.8	0.0	1,394.7	20,730,923	3,790,704	24,521,627	23,185,084	1,336,543	20,282,578	19,515,642	766,936
458	Leavenworth	Basehor-Linwood	2,327.6	9,324,366	843,363	81.6	189.3	6.8	298	144.2	0.0	144.2	58.3	0.0	480.2	12,091,410	1,843,103	13,934,513	12,446,000	1,488,513	12,091,402	10,549,638	1,541,764
464	Leavenworth	Tonganoxie	1,954.6	7,830,128	0	68.5	151.7	0.0	439	212.5	0.0	212.5	56.1	0.0	488.8	9,788,261	1,671,084	11,459,345	11,526,430	-67,085	9,759,251	9,941,910	-182,659
469	Leavenworth	Lansing	2,631.8	10,542,991	5,000	92.2	90.1	10.5	572	276.8	0.0	276.8	27.8	0.0	497.4	12,540,575	3,251,021	15,791,596	15,448,049	343,547	12,540,575	12,354,062	186,513
298	Lincoln	Lincoln	360.0	1,442,160	0	167.0	45.7	1.1	145	70.2	6.5	76.7	5.1	0.0	295.6	2,626,334	423,073	3,049,407	2,976,777	72,630	2,622,242	2,461,029	161,213
299	Lincoln	Sylvan Grove	242.3	970,654	0	154.4	58.8	0.0	85	41.1	2.0	43.1	4.4	0.0	260.7	2,015,018	232,633	2,247,651	2,063,188	184,463	2,015,018	1,839,479	175,539
344	Linn	Pleasanton	347.0	1,390,082	709	162.5	20.9	0.0	164	79.4	14.1	93.5	6.8	0.0	283.7	2,527,293	302,134	2,829,427	2,899,813	-70,386	2,524,045	2,614,626	-90,581
346	Linn	Jayhawk	559.0	2,239,354	15,000	221.5	89.0	1.9	282	136.5	29.6	166.1	14.2	0.0	492.7	4,228,110	495,680	4,723,790	4,494,378	229,412	4,212,110	4,013,129	198,981
362	Linn	Prairie View	908.6	3,639,852	0	252.1	148.2	1.5	351	169.9	8.9	178.8	16.2	0.0	596.8	6,030,633	1,294,319	7,324,952	7,082,674	242,278	5,928,233	5,829,130	99,103
274	Logan	Oakley	406.1	1,626,837	0	182.0	27.7	0.0	153	74.1	6.2	80.3	9.9	0.0	299.9	2,828,236	369,834	3,198,070	3,198,070	409,696	2,778,806	2,381,396	397,410
275	Logan	Triplains	70.5	282,423	0	71.5	17.8	0.0	18	8.7	0.0	8.7	0.0	0.0	98.0	675,011	104,424	779,435	772,176	7,259	614,480	644,334	-29,954
251	Lyon	North Lyon County	423.0	1,694,538	850	187.1	73.0	0.0	171	82.8	10.8	93.6	8.9	0.0	362.6	3,147,964	448,477	3,596,441	3,504,542	91,899	3,127,882	3,072,149	55,733
252	Lyon	Southern Lyon County	512.0	2,051,072	0	211.0	57.3	0.0	167	80.8	11.9	92.7	16.0	0.0	377.0	3,561,334	551,916	4,113,250	3,915,865	197,385	3,548,241	3,383,302	164,939
253	Lyon	Emporia	4,503.7	18,041,822	0	157.8	242.5	302.0	2,171	1,050.8	200.6	1,251.4	80.8	0.0	2,034.5	26,192,029	3,351,955	29,543,984	27,754,159	1,789,825	26,179,829	24,579,143	1,600,686
397	Marion	Centre	215.5	863,293	495,142	152.6	50.6	0.0	65	31.5	0.0	31.5	8.8	0.0	243.5	2,333,896	461,016	2,794,942	2,677,761	117,181	2,308,896	2,242,558	66,337
398	Marion	Peabody-Burns	250.0	1,001,500	14,930	154.2	28.6	0.0	122	59.0	11.8	70.8	8.7	0.0	262.3	2,067,204	381,215	2,448,419	2,357,251	91,168	2,063,068	1,992,849	70,220
408	Marion	Marion-Florence	517.0	2,071,102	36,530	212.2	48.2	0.0	174	84.2	4.9	89.1	16.7	0.0	366.2	3,574,629	703,319	4,277,948	3,901,980	375,968	3,573,879	3,237,746	336,133
410	Marion	Durham-Hillsboro-Lehigh	572.0	2,291,432	47,225	224.1	46.0	2.4	161	77.9	0.0	77.9	28.7	0.0	379.1	3,857,332	790,668	4,648,000	4,292,729	355,271	3,848,332	3,538,411	309,921
411	Marion	Goessel	276.0	1,105,656	0	151.2	28.3	0.0	61	29.5	0.0	29.5	12.5	0.0	221.5	1,992,985	404,089	2,397,074	2,319,724	77,350	1,992,985	1,992,486	56,499
364	Marshall	Marysville	713.5	2,858,281	0	245.2	59.3	0.0	232	112.3	5.4	117.7	29.2	0.0	451.4	4,666,589	303,277	5,296,866	5,067,244	229,622	4,596,589	4,399,630	196,959
380	Marshall	Vermillion	565.5	2,265,393	0	222.8	83.3	0.0	130	62.9	0.0	62.9	0.3	0.0	369.3	3,744,809	608,937	4,053,746	3,810,780	242,966	3,744,809	3,418,859	325,950
498	Marshall	Valley Heights	395.0	1,582,370	0	178.5	59.5	0.0	150	72.6	3.2	75.8	10.2	0.0	324.0	2,880,314	372,470	3,252,784	3,259,081	-6,297	2,874,314	2,907,504	-33,190
400	McPherson	Smoky Valley	921.5	3,691,529	525,792	251.6	81.0	1.3	208	100.7	0.0	100.7	19.1	0.0	453.7	6,034,843	1,088,370	7,123,213	6,867,471	255,747	6,034,343	5,840,106	194,237
418	McPherson	McPherson	2,364.4	9,471,786	15,000	82.8	43.3	10.0	685	331.5	13.5	345.0	44.9	0.0	526.0	11,593,942	2,853,640	14,447,582	13,537,641	909,941	11,428,941	10,844,067	584,874
419	McPherson	Canton-Galva	371.4	1,487,828	0	170.8	46.8	0.0	103	49.9	0.0	49.9	7.1	0.0	274.6	2,587,876	449,322	3,037,198	3,032,076	5,122	2,587,827	2,606,042	-18,215
423	McPherson	Moundridge	392.9	1,573,957	0	177.3	24.0	0.0	77	37.3	0.0	37.3	6.2	0.0	245.3	2,556,629	523,042	3,079,671	3,057,321	22,350	2,555,629	2,563,617	-7,988
448	McPherson	Inman	426.1	1,706,957	0	188.1	29.0	0.0	87	42.1	0.0	42.1	25.6	0.0	284.8	2,847,866	510,138	3,358,004	3,176,859	181,145	2,844,866	2,691,521	153,345
225	Meade	Fowler	145.5	582,873	0	130.0	10.2	0.7	55	26.6	1.3	27.9	0.0	0.0	168.8	1,259,086	115,610	1,374,696	1,476,642	-101,946	1,255,155	1,363,538	-108,383
226	Meade	Meade	393.9	1,577,963	0	178.2	23.0	3.7	105	50.8	0.0	50.8	7.2	0.0	262.9	2,631,140	301,566	2,932,706	2,890,796	41,910	2,622,985	2,585,385	37,600
367	Miami	Osawatomie	1,154.5	4,624,927	0	223.8	45.4	0.0	611	295.7	64.2	359.9	23.1	0.0	652.2	7,237,640	1,912,274	9,149,914	8,988,119	161,795	6,999,361	7,183,108	-183,747
368	Miami	Paola	2,010.5	8,054,063	15,000	70.4	160.2	3.7	555	268.6	0.0	268.6	39.7	0.0	542.6	10,242,719	1,978,453	12,221,172	11,438,203	782,969	10,167,719	9,528,282	639,4

6/4/2017		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6				Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	
		SF17-145 Col 3	SF17-146 Col 2			SF17-231 Col 5	SF17-147 Col 2	0.484	SF17-224 Col 3														
		Proposed	2017-18 Est.	2017-18 Est.	Estimated	Estimated	Estimated	Adjusted	Regular	Proposed	Estimated	Estimated	Estimated	2017-18 Est.	2017-18 Est.	2017-18 Est.	2017-18 Est.	2015-16		2017-18 Est.	2015-16		
USD #	County	District Name	2017-18 Foundation Aid	Virtual Aid	Low/High	Transport.	Bilingual	Free Lunch	At-Risk	High At-Risk	At-Risk	Voced	Special Levy	WTD FTE	General Fund	Spec Ed	General Fund	General Fund	Difference	General	General	Difference	
			Total Adj	\$4,006	Total	WTD FTE	WTD FTE	WTD FTE	HdCt	WTD FTE	WTD FTE	WTD FTE	WTD FTE	(excl Sped)	(incl Sped)	(incl Sped)	(incl Sped)	(incl Sped)	(Col 13-14)	State Aid	State Aid	(Col 16 - Col 17)	
<b>Total</b>	<b>STATE TOTALS</b>		472,772.5	1,893,926,636	30,039,779	54,672.3	26,190.7	10,956.0	189,909	91,915.7	13,680.8	105,596.5	9,117.7	12,492.1	219,025.3	2,801,381,770	450,500,000	3,251,881,770	3,067,980,584	183,901,186	2,768,333,594	2,607,221,818	161,111,776
495	Pawnee	Ft Larned	914.6	3,663,888	0	251.9	59.0	3.9	396	191.7	23.0	214.7	26.5	0.0	556.0	5,891,224	1,106,848	6,998,072	6,734,102	263,970	5,772,926	5,600,585	172,341
496	Pawnee	Pawnee Heights	143.5	574,861	26,270	129.0	24.2	0.6	38	18.4	0.0	18.4	0.0	0.0	172.2	1,290,964	135,641	1,426,605	1,479,729	23,124	1,253,676	1,023,673	230,791
110	Phillips	Thunder Ridge Schools	221.0	885,326	0	153.3	50.3	0.0	108	52.3	10.5	62.8	4.7	0.0	271.1	1,971,353	289,371	2,260,724	2,188,013	72,711	1,933,559	1,865,449	68,110
325	Phillips	Phillipsburg	626.0	2,507,756	0	233.8	39.4	0.0	163	78.9	0.0	78.9	12.8	0.0	364.9	3,969,545	753,221	4,722,766	4,420,371	302,395	3,959,545	3,698,144	261,401
326	Phillips	Logan	151.0	604,906	0	132.8	21.8	0.0	46	22.3	0.0	22.3	4.6	0.0	181.5	1,331,995	189,614	1,521,609	1,601,672	-80,063	1,326,995	1,417,944	-90,949
320	Pottawatomie	Wamego	1,524.6	6,107,548	100,000	103.9	96.2	3.3	309	149.6	0.0	149.6	28.2	0.0	381.2	7,734,635	1,559,528	9,294,163	8,686,620	607,543	7,729,835	7,206,675	523,160
321	Pottawatomie	Kaw Valley	1,158.0	4,638,948	0	223.1	101.2	0.0	314	152.0	0.0	152.0	23.9	0.0	500.2	6,642,749	1,368,068	8,010,817	7,598,382	412,435	6,636,749	6,307,052	329,697
322	Pottawatomie	Onaga-Havensville-Wheat	301.0	1,205,806	0	145.6	38.8	0.0	101	48.9	1.2	50.1	1.8	0.0	236.3	2,152,424	331,442	2,483,866	2,465,408	18,458	2,151,918	2,152,153	-235
323	Pottawatomie	Rock Creek	1,035.1	4,146,611	0	242.7	135.8	1.9	225	108.9	0.0	108.9	15.4	0.0	504.7	6,168,439	872,973	7,041,412	6,507,088	534,324	6,161,839	5,562,709	599,130
382	Pratt	Pratt	1,130.0	4,526,780	188,358	228.5	44.2	24.6	489	236.7	28.4	265.1	31.9	0.0	594.3	7,095,904	1,259,392	8,355,296	7,820,670	534,626	7,095,904	6,631,920	463,984
438	Pratt	Skyline Schools	411.0	1,646,466	0	183.5	46.8	3.3	96	46.5	0.0	46.5	7.6	0.0	287.7	2,798,992	505,461	3,304,453	3,064,160	240,293	2,786,992	2,584,996	201,996
105	Rawlins	Rawlins County	347.4	1,391,684	0	162.6	50.4	5.8	111	53.7	1.5	55.2	8.1	0.0	282.1	2,521,777	314,034	2,835,811	2,574,583	261,228	2,509,777	2,259,170	250,607
308	Reno	Hutchinson Public Schools	4,826.2	19,333,757	7,090	169.1	7.9	52.2	2,549	1,233.7	267.6	1,501.3	112.4	0.0	1,842.9	26,723,504	4,421,598	31,145,102	30,538,022	607,080	26,695,874	25,945,875	749,999
309	Reno	Nickerson	1,108.5	4,440,651	117,482	232.2	97.8	5.4	488	236.2	30.7	266.9	37.1	0.0	639.4	7,119,569	1,227,587	8,347,156	7,969,174	377,982	7,081,569	6,809,831	271,738
310	Reno	Fairfield	296.0	1,185,776	0	146.5	80.5	2.0	148	71.6	15.5	87.1	8.6	0.0	324.7	2,486,524	318,445	2,804,969	2,602,052	202,917	2,471,735	2,283,723	188,012
311	Reno	Pretty Prairie	258.0	1,033,548	0	153.2	30.1	0.0	61	29.5	0.0	29.5	3.0	0.0	216.2	1,899,645	275,520	2,175,165	2,206,276	-31,111	1,896,605	1,942,304	-45,699
312	Reno	Haven Public Schools	817.0	3,272,902	291,905	252.7	105.7	10.2	272	131.6	1.8	133.4	43.7	0.0	545.1	5,748,478	954,658	6,703,136	6,576,688	126,448	5,736,478	5,657,454	79,024
313	Reno	Buhler	2,276.3	9,118,858	0	79.8	175.2	5.6	670	324.3	3.3	327.6	64.9	0.0	653.1	11,735,177	2,196,773	13,931,950	13,360,139	571,811	11,715,165	11,018,682	696,483
109	Republic	Republic County	508.0	2,035,048	5,000	210.1	59.3	0.0	212	102.6	11.1	113.7	9.5	0.0	392.6	3,612,804	439,133	4,051,937	3,606,090	445,847	3,600,804	3,188,195	412,609
426	Republic	Pike Valley	222.5	891,335	0	153.4	28.9	0.2	89	43.1	4.8	47.9	4.2	0.0	234.6	1,831,143	196,457	2,027,600	1,889,836	137,764	1,779,100	1,704,350	74,750
376	Rice	Sterling	523.2	2,095,939	0	213.7	33.9	0.5	143	69.2	0.0	69.2	18.4	0.0	335.7	3,440,753	654,041	4,094,794	3,904,628	190,166	3,440,753	3,284,505	156,248
401	Rice	Chase-Raymond	167.0	669,002	0	139.7	12.9	0.9	93	45.0	9.8	54.8	4.9	0.0	213.2	1,523,081	215,048	1,738,129	1,665,314	72,815	1,519,081	1,458,507	60,574
405	Rice	Lyons	817.8	3,276,107	0	252.1	15.9	43.0	466	225.5	52.2	277.7	21.0	0.0	609.7	5,718,565	932,487	6,651,052	6,184,858	466,194	5,703,465	5,295,844	407,621
444	Rice	Little River	321.9	1,289,531	0	153.5	43.7	0.6	64	31.0	0.0	31.0	1.0	0.0	229.8	2,120,110	440,592	2,650,702	2,640,106	10,596	2,208,484	2,222,739	-14,255
378	Riley	Riley County	686.9	2,751,721	0	242.3	87.8	0.0	135	65.3	0.0	65.3	12.1	0.0	407.5	4,384,166	746,824	5,130,990	4,887,860	243,130	4,374,166	4,178,832	195,334
383	Riley	Manhattan-Ogden	6,144.0	24,612,864	652,993	215.3	400.7	77.5	1,848	894.4	56.6	951.0	54.3	0.0	1,698.8	32,071,250	7,166,484	39,237,734	36,683,300	2,554,434	31,906,641	29,397,357	2,509,284
384	Riley	Blue Valley	216.5	867,299	0	152.7	45.8	0.0	37	17.9	0.0	17.9	6.9	0.0	223.3	1,761,839	286,460	2,048,299	1,802,237	246,062	1,729,839	1,473,446	256,393
269	Rooks	Palco	107.5	430,645	0	106.9	21.6	0.0	25	12.1	0.0	12.1	0.0	0.0	140.6	993,889	128,254	1,122,143	1,193,889	-71,746	992,389	1,063,341	-70,952
270	Rooks	Plainville	340.3	1,363,242	0	160.1	16.3	0.0	95	46.0	0.8	46.8	14.1	0.0	237.3	2,313,866	465,319	2,779,185	2,778,018	1,167	2,293,540	2,316,417	-22,877
271	Rooks	Stockton	335.0	1,342,010	0	158.2	27.7	0.0	137	66.3	6.7	73.0	7.1	0.0	266.0	2,407,606	369,266	2,776,872	2,393,863	383,009	2,382,605	2,040,381	342,224
395	Rush	LaCrosse	290.0	1,161,740	0	148.1	29.3	0.0	104	50.3	6.7	51.0	8.3	0.0	236.7	2,109,960	265,134	2,375,094	2,319,352	55,742	2,108,056	2,066,717	41,339
403	Rush	Otis-Bison	220.6	883,724	47,480	153.2	34.0	0.0	91	44.0	4.8	48.8	2.3	0.0	238.3	1,885,834	318,866	2,204,700	2,092,304	112,396	1,885,834	1,789,886	95,948
399	Russell	Paradise	113.7	455,482	0	111.2	13.1	0.0	42	20.3	2.3	22.6	3.7	0.0	150.6	1,058,786	146,900	1,205,686	1,245,918	-40,232	1,041,286	1,097,342	-56,056
407	Russell	Russell County	830.2	3,325,781	0	252.4	47.5	0.0	351	169.9	20.6	190.5	17.1	0.0	507.5	5,358,826	773,841	6,132,667	5,432,998	699,669	5,322,200	4,680,087	642,113
305	Saline	Salina	7,152.0	28,650,912	124,581	250.6	164.5	143.6	3,484	1,686.3	334.1	2,020.4	73.4	0.0	2,652.5	39,401,408	6,900,931	46,302,339	43,704,006	2,598,333	39,211,408	36,896,593	2,314,815
306	Saline	Southeast Of Saline	692.0	2,772,152	10,000	242.9	90.8	0.0	126	61.0	0.0	61.0	15.8	0.0	410.5	4,426,615	669,672	5,096,287	4,982,097	114,190	4,417,515	4,341,257	76,258
307	Saline	El-Saline	462.5	1,852,775	5,000	198.4	54.5	3.9	98	47.4	0.0	47.4	15.4	0.0	319.6	3,138,093	430,923	3,569,016	3,556,529	12,487	3,115,593	3,128,944	-13,351
466	Scott	Scott County	990.5	3,967,943	47,090	247.2	54.9	43.3	382	184.9	14.0	198.9	18.2	0.0	562.5	6,268,408	499,985	6,768,393	6,036,154	732,239	6,178,408	5,436,917	741,491
259	Sedgwick	Wichita	48,737.2	195,241,223	1,417,807	1,707.8	2,206.5	2,499.3	32,481	15,720.8	3,410.5	19,131.3	871.2	0.0	26,416.1	302,487,917	46,907,472	349,399,399	327,995,113	21			

6/4/2017		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6				Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	
		SF17-145 Col 3		SF17-146 Col 2		SF17-231 Col 5	SF17-147 Col 2	0.484	SF17-224 Col 3														
		Proposed	2017-18 Est.	2017-18 Est.	Estimated	Estimated	Estimated	Adjusted	Regular	Proposed	Estimated	Estimated	Estimated	2017-18 Est.	2017-18 Est.	2017-18 Est.	2017-18 Est.	2015-16		2017-18 Est.	2015-16		
USD #	County	District Name	2017-18 Total Adj	Foundation Aid \$4,006	Virtual Aid Total	Low/High WTD FTE	Transport. WTD FTE	Bilingual WTD FTE	Free Lunch HdCt	At-Risk WTD FTE	High At-Risk WTD FTE	At-Risk WTD FTE	Voccd WTD FTE	Special Levy WTD FTE	(excl Sped)	General Fund	Spec Ed State Aid	General Fund (incl Sped)	General Fund (incl Sped)	Difference (Col 13-14)	General State Aid	General State Aid	Difference (Col 16 - Col 17)
<b>Total</b>	<b>STATE TOTALS</b>		472,772.5	1,893,926,636	30,039,779	54,672.3	26,190.7	10,956.0	189,909	91,915.7	13,680.8	105,596.5	9,117.7	12,492.1	219,025.3	2,801,381,770	450,500,000	3,251,881,770	3,067,980,584	183,901,186	2,768,333,594	2,607,221,818	161,111,776
356	Sumner	Conway Springs	484.8	1,942,109	0	204.3	42.8	0.0	104	50.3	0.0	50.3	15.5	0.0	312.9	3,195,586	493,564	3,689,150	3,587,833	101,317	3,185,586	3,114,498	71,088
357	Sumner	Belle Plaine	601.0	2,407,606	64,165	229.5	40.9	0.0	203	98.3	2.9	101.2	10.9	0.0	382.5	4,004,066	797,347	4,801,413	4,560,577	240,836	4,001,066	3,805,858	195,208
358	Sumner	Oxford	294.0	1,177,764	402,504	147.0	29.8	0.0	113	54.7	3.2	57.9	5.3	0.0	240.0	2,541,708	451,688	2,993,396	3,019,795	-26,399	2,536,708	2,590,083	-53,375
359	Sumner	Argonia Public Schools	187.5	751,125	0	146.7	18.9	0.0	77	37.3	5.4	42.7	7.2	0.0	215.5	1,614,418	227,924	1,842,342	1,557,776	284,566	1,588,418	1,340,395	248,023
360	Sumner	Caldwell	233.0	933,398	11,418	154.2	13.9	0.0	98	47.4	6.1	53.5	4.4	0.0	226.0	1,850,172	314,019	2,164,191	2,123,901	40,290	1,842,426	1,820,209	22,217
509	Sumner	South Haven	202.5	811,215	10,000	150.4	21.8	0.0	75	36.3	1.1	37.4	8.9	0.0	218.5	1,696,526	296,342	1,992,868	1,824,241	168,627	1,692,417	1,510,600	181,817
314	Thomas	Brewster	147.0	588,882	0	130.8	17.5	0.0	54	26.1	1.7	27.8	0.0	0.0	176.1	1,294,339	145,964	1,440,303	1,207,261	233,042	1,294,339	977,030	317,309
315	Thomas	Colby Public Schools	893.4	3,578,960	6,418	252.5	52.9	10.5	236	114.2	0.0	114.2	21.5	0.0	451.6	5,394,488	709,078	6,103,566	5,977,559	126,007	5,389,654	5,306,332	83,322
316	Thomas	Golden Plains	181.6	727,490	0	144.9	26.3	6.1	102	49.4	10.8	60.2	1.1	0.0	238.6	1,683,322	267,472	1,950,794	1,813,814	136,980	1,675,168	1,556,690	118,478
208	Trego	Wakeeney	380.5	1,524,283	0	173.8	35.2	0.0	105	50.8	0.0	50.8	5.8	0.0	265.6	2,588,277	484,870	3,073,147	2,836,790	236,357	2,519,316	2,361,202	158,114
329	Wabaunsee	Mill Creek Valley	440.0	1,762,640	0	192.1	77.7	0.0	104	50.3	0.0	50.3	14.0	0.0	334.1	3,101,045	476,776	3,577,821	3,618,448	-40,627	3,100,677	3,158,047	-57,370
330	Wabaunsee	Mission Valley	492.0	1,970,952	0	206.1	103.3	0.0	137	66.3	0.0	66.3	21.1	0.0	396.8	3,560,533	795,425	4,355,958	4,026,806	329,152	3,555,453	3,275,912	279,541
241	Wallace	Wallace County Schools	200.5	803,203	0	150.0	27.0	0.0	59	28.6	0.0	28.6	0.0	0.0	205.6	1,626,837	163,213	1,790,050	1,626,860	163,190	1,379,563	1,470,254	-90,691
242	Wallace	Weskan	102.5	410,615	0	103.3	13.5	1.1	27	13.1	0.0	13.1	0.0	0.0	131.0	935,401	133,081	1,068,482	953,667	114,815	925,901	823,991	101,910
108	Washington	Washington Co. Schools	348.5	1,396,091	0	163.0	46.2	0.0	125	60.5	6.6	67.1	6.3	0.0	282.6	2,528,187	341,329	2,869,516	2,724,711	144,805	2,489,475	2,399,315	90,160
223	Washington	Barnes	367.4	1,471,804	0	169.5	45.1	8.9	99	47.9	0.0	47.9	9.3	0.0	280.7	2,596,288	454,090	3,050,378	3,125,405	-75,027	2,586,288	2,506,714	79,574
224	Washington	Clifton-Clyde	318.0	1,273,908	0	152.0	48.3	0.0	92	44.5	0.0	44.5	11.3	0.0	256.1	2,299,845	291,137	2,590,982	2,415,680	175,302	2,281,499	2,140,873	140,626
467	Wichita	Leoti	402.0	1,610,412	0	180.7	33.9	39.4	176	85.2	11.5	96.7	6.4	0.0	357.1	3,040,955	237,962	3,278,917	3,230,196	48,721	3,025,955	2,979,062	46,893
387	Wilson	Altoona-Midway	184.5	739,107	0	145.8	32.4	0.0	81	39.2	5.7	44.9	2.8	0.0	225.9	1,644,062	245,978	1,890,040	2,005,422	-115,382	1,641,062	1,747,495	-106,433
461	Wilson	Neodesha	719.0	2,880,314	0	245.8	23.7	0.0	334	161.7	28.2	189.9	12.3	0.0	471.7	4,769,944	560,503	5,330,447	4,975,751	354,696	4,762,084	4,390,970	371,114
484	Wilson	Fredonia	662.8	2,655,177	26,758	239.2	51.9	0.0	299	144.7	21.2	165.9	10.9	0.0	467.9	4,556,342	530,089	5,086,431	4,844,575	241,856	4,554,354	4,342,989	211,365
366	Woodson	Woodson	448.5	1,796,691	20,000	194.5	58.8	0.0	219	106.0	21.2	127.2	11.2	0.0	391.7	3,385,841	547,436	3,933,277	3,624,306	308,971	3,385,186	3,105,373	279,813
202	Wyandotte	Turner-Kansas City	4,098.7	16,419,392	126,202	143.6	180.1	176.5	2,607	1,261.8	274.1	1,535.9	74.3	0.0	2,110.4	24,999,856	3,094,686	28,094,542	26,618,544	1,475,998	24,859,667	23,606,830	1,252,837
203	Wyandotte	Piper-Kansas City	2,169.9	8,692,619	3,545	76.0	181.7	13.7	286	138.4	0.0	138.4	51.2	0.0	461.0	10,542,930	2,147,375	12,690,305	10,887,529	1,802,776	10,542,930	8,740,437	1,802,493
204	Wyandotte	Bonner Springs	2,679.0	10,732,074	203,752	93.9	144.1	35.9	1,068	516.9	39.9	556.8	53.2	0.0	883.9	14,476,729	3,262,064	17,738,793	16,499,498	1,239,295	14,474,838	13,255,915	1,218,923
500	Wyandotte	Kansas City	21,152.0	84,734,912	593,161	741.2	528.5	1,735.6	16,816	8,138.9	1,765.7	9,904.6	563.3	0.0	13,473.2	139,301,712	16,225,009	155,526,721	144,769,419	10,757,302	139,078,762	129,452,649	9,626,113

# **Appendix C-1:**

KSBE Press Release, dated July 15, 2016

This press release is publically available at: <http://www.ksde.org/Home/Quick-Links/News-Room/ArtMID/3386/ArticleID/28/Kansas-State-Board-of-Education-votes-on-budget-recommendations>. It is appropriate to take judicial notice of it, and Plaintiffs respectfully request that this Court do so. K.S.A. 60-409(b)(4); K.S.A. 60-412(c).



## Event Detail

### Kansas State Board of Education votes on budget recommendations

Description:

*Ann Marie Bush, Communications Specialist (785) 296-7921*

**FOR IMMEDIATE RELEASE**  
July 15, 2016

#### Kansas State Board of Education votes on budget recommendations

**TOPEKA — The Kansas State Board of Education on Tuesday voted to recommend a \$900 million, two-year increase in state school aid to Gov. Sam Brownback.**

The board believes this move is essential to provide the resources necessary for the state to achieve the new vision — Kansas leads the world in the success of each student.

The recommendations, which is required by state statute, would increase general fund operating state aid by \$565.6 million for fiscal year 2018 and \$327.8 million for FY 2019.

The board is recommending increasing the base state aid per pupil from \$3,852 to \$4,604 in FY 2018 and \$5,090 in FY 2019. This would require an extra \$519 million in 2018 and \$306 million in 2019.

The board also is recommending special education state aid be increased from \$433.9 million to about \$465 million for FY 2018 and \$474 million for 2019.

Pre-K pilot would gain \$900,000, raising it to nearly \$5 million in 2018. It would remain the same for 2019. This program offers funding for preschool programs operated by public and private agencies. This increase would support the board's five outcomes, which will be used to help measure the progress of the vision.

The five outcomes are kindergarten readiness; individual Plan of Study (IPS) focused on career interest; high school graduation rates; postsecondary completion/attendance; and social/emotional growth measured locally.

The board also is recommending \$35,000 each for Agriculture in the Classroom, Communities in School and the Kansas Association of Conservation and Environmental Education. These programs haven't been funded in recent years.

Other recommendations include:

- Adding \$460,000 in 2018 for the Parents as Teachers program, which would allow 1,000 more children to be served. The board is asking for the funds to come from the Children's Initiative Fund, which uses reserves from the state tobacco settlement.
- Restoring funding for the Mentor Teacher Program at an additional cost of \$3 million.
- Restoring funding for the Professional Development program at a cost of \$4.25 million.
- Adding \$800,000 to fully fund the cost of transporting students to technical education programs.

The recommendations will be presented to Shawn Sullivan, the Kansas' budget director. They then will be considered by the governor and the Legislature.

###

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## **Appendix C-2:**

Board Briefs: A Summary Report of July 12 and 13, 2016

Meeting

This summary report is publically available at: <http://www.ksde.org/Portals/0/Board/Documents/Bd%20Summary%20for%20July%202016.pdf>. It is appropriate to take judicial notice of this report, and Plaintiffs respectfully request that this Court do so. K.S.A. 60-409(b)(4); K.S.A. 60-412(c).

## BOARD BRIEFS: A SUMMARY REPORT OF JULY 12 AND 13, 2016 MEETING

### Action

- Adopted the findings and recommendations of the Professional Practices Commission on seven cases.
- Scheduled a special Board Meeting via conference call to consider the applications for Extraordinary Need State Aid. The conference call meeting is 2 p.m. Central on Thursday, Aug. 4.
- Approved the following budget recommendations to the state for Fiscal Year 2018 and FY 2019:
  - fund Base State Aid Per Pupil at \$4,604 for FY 2018 and \$5,090 for FY 2019, which includes recommended funding for Special Education at 85 percent of excess cost
  - fund the new law for Supplemental General State Aid (local option budget)
  - fund the law for Capital Outlay State Aid
  - increase Parents as Teachers funding by 1,000 children for an additional cost of \$460,000 and request that Children's Initiative Funds be utilized
  - fund 100 percent of the law for the Mentor Teacher Program
  - fund Professional Development at 50 percent of the law
  - fund Agriculture in the Classroom, Communities in Schools and Kansas Association of Conservation and Environmental Education (KACEE) at \$35,000 each
  - fund the law for National Board Certification
  - fund Pre-K Pilot program at the 2009-10 level for an additional cost of \$900,000 and request that Children's Initiative Funds be utilized
  - fund technical education transportation at original level for an additional cost of \$800,000
  - Note: no action was taken to make new recommendations for all-day kindergarten, transportation, school lunch and discretionary grants

### Reports and Presentations

- Received an update on the work to align Kansas to the Every Student Succeeds Act with a goal of full implementation in the 2017-18 school year
- Received a report and recommendations from the Blue Ribbon Task Force charged with studying teacher vacancies and supply in Kansas
- Reviewed an application for Innovative District status from USD 484 Fredonia
- Learned about summer food service programs including multiple projects at Iola USD 257

### Work Session on High School Graduation Rates and Postsecondary Completion/Attendance

The five state-level outcomes to drive the *Kansans CAN* vision include a focus on high school graduation rates and postsecondary completion/attendance. KSDE staff members led discussions on graduation and dropout rates, workforce trends and markers for tracking postsecondary attainment.

### Next Meeting

- Tuesday, August 9 and Wednesday, August 10 in the Board Room, Suite 102, of the Landon State Office Building.

## **Appendix C-3:**

### State Board of Education Budget Recommendations

This document is part of the legislative history and was presented as part of Schools for Fair Funding's testimony to the House K-12 Education Budget Committee on 3-24-17.

## State Board of Education Budget Recommendations

Program	FY 2018 Additional Amount Requested	FY 2019 Additional Amount Requested
Base State Aid Per Pupil	\$4,604—519,425,945	\$5,090—306,502,455
Supplemental General Fund (LOB)	3,509,252	10,000,000
Capital Outlay	2,000,000	2,000,000
Special Education	31,194,055	9,303,490
All-Day Kindergarten	No Change	No Change
Parents as Teachers (CIF)	460,000	No Change
Mentor Teacher	3,000,000	No Change
Professional Development	4,250,000	No Change
Transportation	No Change	No Change
School Lunch	No Change	No Change
Agriculture in Classroom	35,000	No Change
Communities in School	35,000	No Change
KACEE	35,000	No Change
National Board Certification	47,500	No Change
Pre-K Pilot (Tobacco)	900,000	No Change
Tech Ed Transportation	800,000	No Change
Discretionary Grants	No Change	No Change
<b>TOTAL</b>	<b>\$ 565,691,752</b>	<b>\$ 327,805,945</b>

## **Appendix C-4:**

July 12, 2016 KSBE Meeting Minutes

These meeting minutes are publically available at: <http://www.ksde.org/Portals/0/Board/Minutes/2016/July%202016%20Minutes%20Approved.pdf>. It is appropriate to take judicial notice of the minutes, and Plaintiffs respectfully request that this Court do so. K.S.A. 60-409(b)(4); K.S.A. 60-412(c).

## KANSAS STATE BOARD OF EDUCATION

### Meeting Minutes July 12, 2016

#### CALL TO ORDER

Chairman Jim McNiece called the monthly meeting of the State Board of Education to order at 10 a.m. Tuesday, July 12, 2016, in the Board Room at the Landon State Office Building, 900 SW Jackson St., Topeka, Kansas. Mr. McNiece welcomed those in attendance, including participants in the Professional Educational Leadership Academy.

**7/12/2016**  
**A.M. Session**  
(00:00:08)

#### ROLL CALL

All members were present:

John Bacon	Jim McNiece
Kathy Busch	Jim Porter
Carolyn Wims-Campbell	Steve Roberts
Sally Cauble	Janet Waugh
Deena Horst	Ken Willard

#### STATE BOARD MISSION STATEMENT, MOMENT OF SILENCE AND PLEDGE OF ALLEGIANCE

Chairman McNiece read both the Board's Mission Statement and *Kansans CAN* Vision Statement. He then asked for a moment of silence after which the Pledge of Allegiance was recited.

#### APPROVAL OF AGENDA

Mrs. Horst moved to approve the July 12 agenda as presented. Mrs. Busch seconded. Motion carried 9-1 with Mr. Roberts in opposition.

**MOTION**  
(00:01:44)

#### APPROVAL OF THE JUNE MEETING MINUTES

Mrs. Waugh moved to approve the minutes of the June Board meeting. Ms. Wims-Campbell seconded. Motion carried 10-0.

**MOTION**  
(00:02:37)

#### COMMISSIONER'S REPORT

As the *Kansans CAN* vision nears its one-year mark, Commissioner Randy Watson re-emphasized creating a cohesive message about balancing the academic and non-academic needs of students. He reported on a third-party review of the Kansas State Department of Education to evaluate its current capacity to meet the delivery challenges and achieve the goals of leading the world in the success of each student. He invited representatives from the Council of Chief State School Officers (CCSSO) and Education Delivery Institute (EDI) to conduct the review. The team interviewed staff and key stakeholders during a series of focus groups last month. Four key areas of work were identified centering on plan development, organizational structure, communication and organizational effectiveness. Dr. Watson outlined some of the review team's recommendations preparing for the second year of vision work, focus on the outcomes and tightening the relationship between KSDE and the State Board.

(00:03:17)

#### CITIZENS' OPEN FORUM

Chairman McNiece declared the Citizens' Forum open at 10:32 a.m. There were no speakers for public comment. The forum was closed at 10:33 a.m.

(00:30:51)

#### UPDATE ON TRANSITION TO EVERY STUDENT SUCCEEDS ACT

The Every Student Succeeds Act (ESSA) arose out of the reauthorization of the federal Elementary and Secondary Education Act. ESSA replaced No Child Left Behind. Several changes will occur under the new act, and the transition is ongoing. Full implementation is scheduled for 2017-18 which aligns with

(00:32:18)

Year Zero of the new Kansas accreditation model. Deputy Commissioner Brad Neuenswander presented information on ESSA's proposed rulemaking, the deadlines to submit state plans and the advisory council's work on different components of ESSA. The next council meeting is July 26 in Wichita to continue work on the Kansas plan. Mr. Neuenswander answered questions about Annual Measures of Student Success (AMOSS) and the monitoring of student growth over time.

**BREAK**

Board members took a break until 11:20 a.m.

**RECEIVE BLUE RIBBON TASK FORCE REPORT AND RECOMMENDATIONS ON TEACHER VACANCIES AND SUPPLY**

(01:07:07)

Commissioner Watson this spring assembled a Blue Ribbon Task Force to study teacher vacancies and supply in Kansas. The task force was comprised of 28 education professionals representing various stakeholders, including higher education and public schools. They met four times. Dr. Ken Weaver, Dean of The Teachers College at Emporia State University, and Rudy Perez, Principal at Norton Community High School, co-chaired the task force. They presented the group's findings on trends and patterns to the State Board. The report included information on unfilled vacancies, educators leaving the teaching profession, those moving to other school districts, number of teacher education majors vs completers, and retention. Comparison data was shown according to regions of the state. As part of the report, recommendations were provided and divided into the categories of immediate, intermediate and long-term implementation. Board members discussed the task force's findings and the national concern for educator shortages, asked for additional research comparing Kansas' data to that of other states including salaries, and offered suggestions for follow-up. The Board is expected to act upon the recommendations at the August meeting.

**LUNCH**

Chairman McNiece recessed for lunch at 12:32 p.m. The afternoon session resumed at 1:30 p.m.

**RECEIVE RECOMMENDATION FOR APPROVAL OF INNOVATIVE DISTRICT APPLICANT**

**P.M. SESSION**  
(00:00:30)

The Coalition of Innovative Districts Act, created by the legislature in 2013, allows a percentage of the state's school districts to opt out of most state laws, rules and regulations in order to improve student achievement. USD 484 Fredonia has applied for Innovative District status. Coalition chair Bill Mullins, Superintendent of USD 364 Marysville, noted that applications are now being accepted throughout the year, rather than just during one month. Brian Smith, Superintendent of USD 484 Fredonia, reviewed the reasons his district seeks to join the six other districts in the Coalition. He and two USD 484 staff members explained the goals within their application and then answered questions. The Coalition unanimously approved the request so now the State Board has 90 days to either grant or deny the granting of authority to operate as an Innovative District.

**ACTION ON RECOMMENDATIONS OF THE PROFESSIONAL PRACTICES COMMISSION**

**MOTION**  
(00:38:16)

The Professional Practices Commission was represented by Chair Linda Sieck, who brought forth four cases that have been before the PPC. She answered questions about the hearing proceedings. Ms. Wims-Campbell suggested more details be included in the PPC report. Mrs. Cauble moved to adopt the findings of the Professional Practices Commission and its recommendations that Lucas Catloth and Brett Gehrler receive no formal discipline as a result of their conduct and Todd Clark's and Tahra Arnold's applications for licensure be approved. Mrs. Busch seconded. Motion carried 9-1 with Mr. Willard in opposition.

**MOTION**  
(00:47:38)

Ms. Sieck presented a second set of cases from hearings on June 1. Mr. Porter moved to adopt the findings and recommendations of the PPC and revoke the licenses of Matthew DeMoss and Katie Rufener, and suspend the license of Christian McKim until June 30, 2017. Mrs. Busch seconded. Motion carried 10-0.

**INFORMATION ON SUMMER FOOD SERVICE PROGRAMS**

KSDE’s division of Child Nutrition and Wellness oversees summer food service programs in Kansas, which are federally funded and serve low-income areas. CNW Assistant Director Kelly Chanay provided information about the meal service sites, sponsoring organizations such as school districts or churches, and other community partners. Many of the programs also include a learning component with mealtime. Kathy Koehn, nutrition and wellness coordinator with USD 257 Iola, was present to talk about the summer food programs operated in this district. One project was to convert a former school bus into a mobile diner and reading vehicle. She described several other activities used to bring summer meals to children in their community.

(00:49:24)

Board members took a break at 2:42 p.m.

**BREAK**

**LEGISLATIVE MATTERS : ACTION ON FY 2018 AND FY 2019 BUDGET OPTIONS**

Deputy Commissioner Dale Dennis distributed a summary of enrolled bills passed into law during the 2016 Legislative session and referenced changes to the rules for working after retirement. He also described the steps that a newly formed review committee will take to consider school districts’ Extraordinary Need State Aid applications, which are to be submitted by July 15. Hearings on those applications will take place Aug. 2 and 3. A special Board meeting will be conducted via conference call at 2 p.m. Aug. 4 to take action on the applications.

(01:12:14)

Mr. Dennis led the Board through the annual practice of making education funding recommendations as required by statute. He provided a history of educational funding, category amounts based on law, and options to consider for the next two-year budget (Fiscal Year 2018 and Fiscal Year 2019). Mr. Dennis answered questions throughout the process.

The following discussions and/or actions occurred:

- Mrs. Busch moved to set Base State Aid Per Pupil at \$4,650 for FY 2018 with a \$500 increase to \$5,150 in FY 2019. Mrs. Waugh seconded. Motion carried 7-3 with Mr. Roberts, Mr. Bacon and Mr. Willard in opposition. (Note: A subsequent vote on special education funding would change the BSAPP recommendation to \$4,604 FY18 and \$5,090 FY19)
- Mrs. Busch moved to fund Special Education at 85 percent of excess cost, but subtract the amount from the BSAPP amount originally approved. Mrs. Horst seconded. Motion carried 6-4 with Mr. Roberts, Mr. Bacon, Mr. Willard and Mrs. Cauble in opposition.
- Mrs. Horst moved to fully implement all-day kindergarten all at once for an additional cost of \$90 million to be subtracted from the base. Mrs. Busch suggested amending the motion to implement all-day kindergarten over a two-year period with the additional cost subtracted from the base. Mrs. Horst accepted the amendment. Mrs. Busch seconded. Motion failed 2-8 with Mr. Roberts, Mr. Porter, Mrs. Waugh, Ms. Wims-Campbell, Mr. McNiece, Mrs. Cauble, Mr. Bacon and Mr. Willard in opposition. Mrs. Waugh moved to fund implementation of all-day kindergarten over a five-year period. Discussion continued and Mrs. Waugh withdrew the motion.
- Ms. Wims-Campbell moved to increase Parents as Teachers funding by 1,000 children for an additional cost of \$460,000 and requested that Children’s Initiative Funds be utilized, not federal funds. Mr. Porter seconded. Motion carried 8-2 with Mr. Bacon and Mr. Willard in opposition.
- Ms. Wims-Campbell moved to fund 100 percent of the law for the Teacher Mentor Program for an additional cost of \$3 million. Mr. Porter seconded. Motion carried 7-3 with Mr. Roberts, Mr. Bacon and Mr. Willard in opposition.
- Ms. Wims-Campbell moved to fund Professional Development at 25 percent of the law. Mrs. Cauble seconded. Motion failed to receive the necessary six votes for passage with a vote of 5-5. Mr. Roberts, Mr. Bacon, Mr. Willard, Mr. McNiece and Mrs. Horst were in opposition. Mrs. Waugh then moved to fund Professional Development at 50 percent of the law. Mr. Porter seconded. Motion carried 6-4 with Mr. Roberts, Mr. Bacon, Mr. Willard and Mrs. Horst in opposition.

**SERIES OF MOTIONS**  
(01:44:32)

- Mrs. Waugh moved to fund \$35,000 each for Agriculture in the Classroom, Communities in Schools and Kansas Association of Conservation and Environmental Education. Mr. Bacon seconded. Motion carried 10-0.
- Mr. McNiece moved to fund the law for National Board Certification for an additional cost of \$47,500. Ms. Wims-Campbell seconded. Motion carried 8-2 with Mr. Roberts and Mr. Bacon in opposition.
- Mrs. Waugh moved to fund the Pre-K Pilot program at the 2009-10 level for an additional cost of \$900,000 and request that Children's Initiative Funds be utilized. Mr. Roberts seconded. Motion carried 8-2 with Mr. Bacon and Mr. Willard in opposition.
- Mr. Willard moved to fund technical education transportation at original level for an additional cost of \$800,000. Motion carried 9-1 with Mr. Bacon in opposition.
- Board members agreed to recommend that the state fund the law for Supplemental General State Aid (local option budget) and fund the law for Capital Outlay State Aid, but no formal vote was taken. There was no change in amounts for all-day kindergarten, transportation, school lunch and discretionary grants.

### CONSENT AGENDA

**MOTION**  
(03:21:03)

Mrs. Horst moved to approve the Consent Agenda as presented. Ms. Wims-Campbell seconded. Motion carried 9-1 with Mr. Roberts in opposition. In the Consent Agenda, the Board:

- received the monthly Personnel Report for June.
- confirmed the unclassified special projects personnel appointment of Ashley Christiansen as Senior Administrative Assistant on the Teacher Licensure and Accreditation team effective July 3, 2016, at an annual salary of \$28,308.80.
- approved local in-service education plans for USD 209 Moscow Public Schools and USD 211 Norton Community Schools.
- approved granting the renewal of Visiting Scholar licenses to Joseph Williams and USD 481 Rural Vista for music education; plus the following instructors with USD 229 Blue Valley Center for Advanced Professional Studies (CAPS) program — Janet Graham for global business courses; Robin Bacon for Foundations of Medicine courses; and Marjorie Holloway for Foundations of Medicine II. These licenses are valid for the 2016-17 school year.
- accepted recommendations of the Licensure Review Committee as follows: *Approved Cases* — 3071 Garrett Griffin (PreK-12 high incidence special education), 3075 Melissa Thorsell, 3082 Karen Francis (K-6 elementary education), 3086 Bevin Noack, 3090 Jace' Karmon Thomas, 3095 Michael Padow, 3096 Kari Taylor, 3099 Derick Reid, 3100 Clorie Broadbent. *Denied Cases* — 3071 Garrett Griffin (middle level 5-8 English language arts).
- accepted recommendations of the Evaluation Review Committee for continuing accreditation of McPherson College and Southwestern College, both through Dec. 31, 2022.
- accepted the following recommendations of the Evaluation Review Committee for program approval: **Associated Colleges of Central Kansas** — High Incidence Special Education (A, K-6, 6-12, PreK-12) Master's new program through Dec. 31, 2018; **Baker University** — Business (I, 6-12), Elementary (I, K-6), Health (I, PreK-12), History, Government and Social Studies (I, 6-12), Mathematics (I, 5-8), Mathematics (I, 6-12), Music (I, PreK-12), Instrumental Music (I, PreK-12), Vocal Music (I, PreK-12), Physical Education (I, PreK-12), Restricted (I, 5-8, 6-12, PreK-12) all continuing programs through Dec. 31, 2023; **Fort Hays State University** — Art (I, PreK-12), Business (I, 6-12), Early Childhood Unified (I, B-Gr3), Earth and Space Science (I, 6-12), Journalism (I, 6-12), Mathematics (I, 6-12), Music (I, PreK-12), Instrumental Music (I, PreK-12), Vocal Music (I, PreK-12) English for Speakers of Other Languages (A, PreK-12), Building Leadership (A, PreK-12), District Leadership (A, PreK-12), Reading Specialist (A, PreK-12), Restricted (I, 5-8, 6-12, PreK-12) all

continuing programs through Dec. 31, 2024, and Mathematics (I, 5-8) dormant program; **Friends University** — High Incidence Special Education (A, PreK-12) new program through Dec. 31, 2018, and Art (I, PreK-12), Mathematics (I, 6-12), Physical Education (I, PreK-12), Speech/Theatre (I, PreK-12) all continuing programs through Dec. 31, 2023; **Ottawa University** — Restricted (I, 5-8, 6-12, PreK-12) new program through Dec. 31, 2018; **Wichita State University** — Physics (I, 6-12), Speech/Theatre (I, PreK-12), English for Speakers of Other Languages (A, PreK-12) all continuing programs through Dec. 31, 2024.

- awarded supplemental funding in the amount of \$2,534 for Rosedale Development Association as a subgrantee of the 2016-17 Kansas AmeriCorps program for a total award of \$63,380.
- authorized USD 230, Spring Hill, Johnson County, to hold an election on the question of issuing bonds in excess of the district's general bond debt limitation.
- authorized USD 230, Spring Hill, Johnson County, to receive capital improvement (bond and interest) state aid as authorized by law.
- approved School Improvement Grant continuation awards, 1003(g), for FY 2016 as follows: USD 500 Kansas City Kansas, Douglass Elementary \$760,000; USD 500 New Stanley Elementary \$760,000; USD 501 Topeka, Quincy Elementary \$1,094,290; USD 501 Ross Elementary \$1,324,274; USD 501, Scott Elementary \$1,411,286; USD 501, Shaner Elementary \$1,440,295.
- defined Extraordinary Enrollment Growth under KSA 72-6441 (ancillary facilities) as a three-year average of at least six percent increase in enrollment, or an increase of 1,500 or more students over the past three years, or an increase of 750 or more students over three of the last six years if the new facilities being constructed are not replacement.

*authorized the Commissioner of Education to negotiate and*

- continue a contract with North Central Kansas Technical College to provide services to manage, implement and lead the Microsoft Imagine Academy program for secondary schools in Kansas in an amount not to exceed \$32,000 for 2016-17.

Board members took a 10-minute break at 5:05 p.m. Mrs. Busch left the meeting.

**BREAK**

### **REPORT ON NASBE MIDWEST REGIONAL CONFERENCE**

Board members Jim McNiece, Carolyn Wims-Campbell and Deena Horst represented Kansas as they joined members of other state boards of education for a regional meeting June 24 and 25 at Little Rock Central High School in Little Rock, Arkansas. They each reported on highlights of the event, sponsored by the National Association of State Boards of Education (NASBE). Topics included implementation of ESSA, student-focused education and networking with other regional State Boards members.

(03:23:28)

### **BOARD REPORTS AND REQUESTS FOR FUTURE AGENDA ITEMS**

Communications — Mrs. Cauble said the committee plans to contact the state's colleges of education and offer for Board members to visit teacher preparation classes as in the past. Letters would be sent this fall. She asked for names of those available to speak to the college classes. Mrs. Cauble suggested that the Blue Ribbon Task Force present its report on teacher vacancies and supply to the House and Senate Education committees.

**COMMITTEE REPORTS**  
(03:41:03)

Policy Committee — Mrs. Waugh asked for input on whether Board members wanted to continue tracking travel expenses by categories following the year-long trial period. It was decided to return to the standard method of separating Board meetings and other activities, but not assigned or legislative.

Student Voice — Mr. McNiece announced that questions were provided to KSHSAA for its Student Council Workshop in July. However, the itinerary was already full and it wouldn't work for Board members to be on the agenda. The student responses will be shared with the Board at a later time.

**ATTORNEY'S  
REPORT**

Board Attorney Mark Ferguson referenced his monthly summary and offered to answer questions.

**INDIVIDUAL  
MEMBER  
REPORTS  
(03:50:02)**

During individual Board member reports, Mrs. Horst and Mr. Willard attended the NASBE nomination committee meeting in Washington D.C. Mrs. Horst also was at the Coalition of Innovative School Districts meeting. Mr. Porter reported on the NASBE conference call for members of the Government Affairs Committee and expressed interest of the Professional Standards Board he serves on to help with teacher vacancy issues and solutions. Mrs. Waugh attended an open house for the new Lansing superintendent and a ceremony marking the 150th year of the Kansas State School for the Blind. Ms. Wims-Campbell participated in her last KSHSAA meetings as a State Board representative on the Board of Directors and Executive Board. Mrs. Cauble reported on the Education Commission of the States National Forum and visits by the Commissioner in her district.

In his Chairman's Report, Mr. McNiece noted that the Commissioner's annual evaluation would take place in October to comply with Board policy and the state's performance review schedule. He reminded members of the next day's work session.

**Requests for Future Agenda Items:**

Mr. Roberts asked for discussion about labeling children by race. Mrs. Waugh requested a presentation from the Kansas Association of Conservation and Environmental Education organization.

**BOARD MEMBER TRAVEL**

**MOTION  
(04:03:49)**

Additions to the travel requests were: Mr. McNiece July 26 ESEA Advisory Council meeting and July 27 Summer Leadership Conference in Wichita. Mrs. Cauble moved to approve the travel requests and additions. Mrs. Horst seconded. Motion carried 9-0 with Mrs. Busch absent.

**ADJOURNMENT**

Chairman McNiece adjourned the meeting at 5:57 p.m. The next regular State Board meeting will be Aug. 9 and 10 in Topeka.

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Jim McNiece, Chairman

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Peggy Hill, Secretary

**WORK SESSION ON ACCREDITATION — WEDNESDAY, JULY 13, 2016**

The Kansas State Board of Education convened at 9 a.m. on Wednesday, July 13, 2016, in Room 509 of the Landon State Office Building, 900 SW Jackson, Topeka. Board members in attendance were: Chairman McNiece, Vice Chair Wims-Campbell, Mr. Bacon, Mrs. Cauble, Mrs. Horst, Mr. Porter, Mr. Roberts, Mrs. Waugh and Mr. Willard. Member Kathy Busch was absent.

Commissioner Randy Watson began the session by sharing information from Georgetown University about employment growth and recovery. He pointed out the percentage of jobs requiring only a high school education that were lost during the recession and not recovered. He also discussed the vision goal of leading the world in high school graduation rates and what it would take to reach that target.

Several KSDE staff members addressed topics related to the session's theme and vision outcome — high school graduation rates and postsecondary attendance/completion. Jessica Noble explained how graduation rates are determined and tracked, as well as the difference between non-graduates and dropouts. Scott Smith and Jay Scott led discussions about the changing job market, when K-12 might hand over the tracking of high school graduates who attend college or trade schools, markers for postsecondary attainment and data collection. At the conclusion of the work session, Mr. Roberts presented three draft policy proposals he created for not labeling children in school by race or ethnicity.

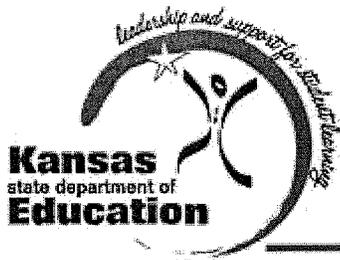
Information technology staff assisted Board members in the transition to KSDE email accounts for education-related correspondence.

## **Appendix D:**

KSBE Release Statement Regarding Kansas Supreme Court

Ruling, dated March 3, 2017

This press release is publically available at: <http://www.ksde.org/Home/Quick-Links/News-Room/ArtMID/3386/ArticleID/90/Kansas-State-Board-of-Education-chair-vice-chair-release-statement-regarding-Kansas-Supreme-Court-ruling>. It is appropriate to take judicial notice of it; Plaintiffs respectfully request that this Court do so. K.S.A. 60-409(b)(4); K.S.A. 60-412(c).



# NEWS

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## KANSAS STATE BOARD OF EDUCATION CHAIR, VICE CHAIR RELEASE STATEMENT REGARDING KANSAS SUPREME COURT RULING

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Posted: Mar 3, 2017

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The Kansas State Board of Education and Kansas schools are committed to achieving Kansas' vision for education – Kansas leads the world in the success of each student. Kansas will achieve this vision only when schools, communities and policymakers work together.

Today, the Kansas Supreme Court announced its decision that Kansas' public education financing system doesn't meet the constitutional standards of adequacy.

As elected members of the Kansas State Board of Education, we each took an oath to uphold the Kansas Constitution and will continue to abide by all rulings provided by the Supreme Court.

In accordance with K.S.A. 75-3717, the state board must submit a budget to the governor by Sept. 15 each year. The state board considered the guidance provided by the three-judge panel and what previous legislatures had established prior to budget cuts made during the recession as a basis for the development of the fiscal year 2018 and 2019 education budgets. **Based on today's Supreme Court ruling, it appears the FY 2018 and 2019 budgets as submitted by the state board are consistent with the court's ruling.**

The Kansas State Board of Education supports the work of Kansas legislators and we are confident they will develop a school funding system that satisfies all constitutional requirements.

Jim Porter  
Chair, Kansas State Board of Education

Kathy Busch  
Vice Chair, Kansas State Board of Education

[Back](#)

# **Appendix E-1:**

## Demonstrative Chart “State Board Request – Year 2”

This demonstrative exhibit was created from publically available KSDE data, including data from S.B. 19 SF17-22 (attached as Appx. B) and data from S.B. 19 SF 17-226 (attached as Appx. E-2).

# State Board Request - Year 2

Base Recalculated for State Board Request of \$5090 Base plus additional \$40,497,545 Special Education (LOB unchanged from SB19 estimates)			General Fund Difference					LOB Difference	Combined Difference		
			Districts Gaining: 285					176	284		
			Total of Increases: \$950,532,447					\$38,115,581	\$982,657,449		
			Districts Losing: 1					110	2		
			Total of Decreases: -\$343,689					-\$6,005,030	-\$350,007		
USD #	County	District Name	Total Adj Enroll.	KSDE SF17-232 (incl Sped)	KSDE SF17-232 (incl Sped)	KSDE SF17-226 Difference (Col 13-14)	KSDE SF17-226 Budget	KSDE SF17-226 Budget	KSDE SF17-226 Difference (Col 3 - Col 4)	Calculated General Fund and LOB Difference (Col 15 + Col 5)	Calculated Percentage Difference
<b>Total</b>	<b>STATE TOTALS</b>		472,772.5	4,018,169,342	3,067,980,584	950,188,758	1,099,865,522	1,067,746,822	32,118,684	982,307,442	
422	Kiowa	Kiowa County	242.5	3,234,808	3,578,497	-343,689	719,330	711,197	8,133	-335,556	-8%
476	Gray	Copeland	94.5	1,300,938	1,243,863	57,075	346,786	418,312	-71,526	-14,451	-1%
283	Elk	Elk Valley	114.5	1,755,685	1,632,725	122,960	447,996	530,290	-82,294	40,666	2%
390	Greenwood	Hamilton	77.0	1,079,260	986,887	92,373	267,597	315,985	-48,388	43,985	3%
106	Ness	Western Plains	109.5	1,515,637	1,324,391	191,246	421,216	484,121	-62,905	128,341	7%
247	Crawford	Cherokee	523.1	5,589,007	4,845,318	743,689	1,485,398	1,684,619	-199,222	544,467	8%
269	Rooks	Palco	107.5	1,399,196	1,193,889	205,307	399,774	455,135	-55,361	149,946	9%
225	Meade	Fowler	145.5	1,722,710	1,476,642	246,068	515,822	577,905	-62,083	183,985	9%
334	Cloud	Southern Cloud	185.0	2,433,842	2,097,190	336,652	641,396	713,212	-71,817	264,835	9%
207	Leavenworth	Ft Leavenworth	1,704.6	10,939,338	9,368,637	1,570,701	3,215,000	3,539,416	-324,416	1,246,285	10%
475	Geary	Geary County Schools	7,655.0	60,356,422	51,727,921	8,628,501	16,070,236	17,546,515	-1,476,279	7,152,222	10%
217	Morton	Rolla	165.5	1,929,309	1,617,836	311,473	515,756	588,359	-72,603	238,870	11%
326	Phillips	Logan	151.0	1,894,033	1,601,672	292,361	512,835	565,637	-52,802	239,559	11%
387	Wilson	Altoona-Midway	184.5	2,350,474	2,005,422	345,052	543,276	605,830	-62,554	282,498	11%
371	Gray	Montezuma	215.0	2,453,391	2,083,340	370,051	641,078	691,455	-50,378	319,673	12%
243	Coffey	Lebo-Waverly	430.7	4,280,013	3,578,852	701,161	1,142,238	1,280,739	-138,501	562,660	12%
399	Russell	Paradise	113.7	1,501,479	1,245,918	255,561	405,793	446,473	-40,680	214,881	13%
358	Sumner	Oxford	294.0	3,600,825	3,019,795	581,030	865,587	925,529	-59,942	521,088	13%
352	Sherman	Goodland	907.0	8,439,404	7,080,957	1,358,447	2,238,508	2,408,048	-169,540	1,188,907	13%
275	Logan	Triplains	70.5	968,695	772,176	196,519	289,902	323,981	-34,079	162,440	15%
311	Reno	Pretty Prairie	258.0	2,706,627	2,206,276	500,351	721,403	765,242	-43,839	456,512	15%
481	Dickinson	Rural Vista	309.0	3,105,310	2,522,462	582,848	868,296	921,368	-53,072	529,776	15%
344	Linn	Pleasanton	347.0	3,532,219	2,899,813	632,406	940,193	987,719	-47,526	584,880	15%
377	Atchison	Atchison Co Comm Sch	569.5	5,991,048	4,892,821	1,098,227	1,598,093	1,687,938	-89,845	1,008,382	15%
337	Jackson	Royal Valley	834.6	8,058,678	6,575,424	1,483,254	2,159,133	2,287,502	-128,369	1,354,885	15%
456	Osage	Marais Des Cygnes Va	236.5	2,830,118	2,427,350	402,768	759,501	670,000	89,501	492,269	16%
351	Stafford	Macksville	231.0	2,866,191	2,323,295	542,896	764,543	803,447	-38,904	503,992	16%
270	Rooks	Plainville	340.3	3,434,738	2,778,018	656,720	916,545	962,024	-45,479	611,241	16%
223	Washington	Barnes	367.4	3,781,643	3,125,405	656,238	1,009,218	1,011,921	-2,703	653,535	16%
338	Jefferson	Valley Falls	374.5	3,802,666	3,101,407	701,259	1,016,130	1,056,443	-40,313	660,946	16%
419	McPherson	Canton-Galva	371.4	3,765,885	3,032,076	733,809	1,105,454	1,151,022	-45,568	688,241	16%
329	Wabaunsee	Mill Creek Valley	440.0	4,447,105	3,618,448	828,657	1,203,801	1,269,535	-65,734	762,923	16%
449	Leavenworth	Easton	612.5	6,026,046	4,888,061	1,137,985	1,611,018	1,687,280	-76,262	1,061,723	16%
114	Doniphan	Riverside	617.3	6,292,113	5,115,339	1,176,774	1,664,162	1,747,132	-82,970	1,093,804	16%
218	Morton	Elkhart	481.9	7,805,733	6,499,462	1,306,271	1,238,345	1,288,319	-49,974	1,256,297	16%
471	Cowley	Dexter	144.0	1,737,453	1,393,225	344,228	471,905	495,073	-23,168	321,060	17%
454	Osage	Burlingame Public Sch	300.0	3,011,856	2,432,518	579,338	805,490	844,149	-38,659	540,679	17%
444	Rice	Little River	321.9	3,276,615	2,640,106	636,509	875,318	911,216	-35,899	600,610	17%
294	Decatur	Oberlin	336.0	3,369,232	2,753,050	616,182	897,780	904,293	-6,513	609,669	17%
423	McPherson	Moundridge	392.9	3,804,567	3,057,321	747,246	1,118,225	1,153,795	-35,570	711,676	17%
498	Marshall	Valley Heights	395.0	4,055,741	3,259,081	796,660	1,121,239	1,173,503	-52,264	744,396	17%
307	Saline	Ell-Saline	462.5	4,444,071	3,556,529	887,542	1,182,766	1,233,338	-50,572	836,970	17%
342	Jefferson	McLouth	471.0	4,908,257	3,952,933	955,324	1,309,410	1,340,050	-30,640	924,684	17%
343	Jefferson	Perry Public Schools	759.5	7,380,500	5,951,585	1,428,915	1,973,199	2,024,282	-51,083	1,377,832	17%
365	Anderson	Garnett	1,012.5	8,912,098	7,152,727	1,759,371	2,367,711	2,484,409	-116,698	1,642,673	17%
336	Jackson	Holton	1,064.5	9,377,720	7,546,509	1,831,211	2,459,699	2,554,123	-94,425	1,736,786	17%
468	Lane	Healy Public Schools	70.0	996,226	783,445	212,781	293,733	306,623	-12,890	199,891	18%
212	Norton	Northern Valley	167.5	2,092,076	1,666,815	425,261	561,340	585,990	-24,650	400,611	18%
245	Coffey	LeRoy-Gridley	212.0	2,491,235	1,978,797	512,438	674,494	695,103	-20,609	491,829	18%
360	Sumner	Caldwell	233.0	2,681,611	2,123,901	557,710	783,254	806,220	-22,966	534,744	18%
392	Osborne	Osborne County	284.1	3,020,723	2,411,464	609,259	815,300	845,608	-30,308	578,951	18%
322	Pottawatomie	Onaga-Havensville-Wf	301.0	3,087,265	2,465,408	621,857	821,559	840,540	-18,981	602,876	18%
397	Marion	Centre	215.5	3,321,663	2,677,761	643,902	756,587	764,141	-7,554	636,348	18%
335	Jackson	North Jackson	369.5	3,766,114	3,016,379	749,735	1,002,884	1,035,405	-32,521	717,214	18%
284	Chase	Chase County	353.0	3,640,380	2,889,212	751,168	984,356	1,015,472	-31,116	720,052	18%
226	Meade	Meade	393.9	3,663,755	2,890,796	772,959	1,103,067	1,138,479	-35,412	737,547	18%
347	Edwards	Kinsley-Offerle	338.0	3,827,413	3,066,215	761,198	1,018,316	1,032,998	-14,683	746,515	18%
487	Dickinson	Herington	446.3	4,442,038	3,547,042	894,996	1,185,371	1,231,439	-46,068	848,928	18%
505	Labette	Chetopa-St. Paul	442.0	4,375,505	3,480,503	895,002	1,184,350	1,225,972	-41,622	853,380	18%
205	Butler	Bluestem	497.8	5,186,462	4,118,843	1,067,619	1,395,993	1,444,620	-48,627	1,018,992	18%
312	Reno	Haven Public Schools	817.0	8,240,041	6,576,688	1,663,353	2,197,279	2,248,779	-51,500	1,611,853	18%
367	Miami	Osawatomie	1,154.5	11,229,343	8,988,119	2,241,224	3,007,307	3,027,917	-20,610	2,220,614	18%

Data from:  
<http://www.ksde.org/Portals/0/School%20Finance/Action%20Items/SF17-232.xlsx>  
<http://www.ksde.org/Portals/0/School%20Finance/Action%20Items/SF17-226.xlsx>

# State Board Request - Year 2

			KSDE SF17-232	KSDE SF17-232	KSDE SF17-232	KSDE SF17-232	KSDE SF17-226	KSDE SF17-226	KSDE SF17-226	KSDE SF17-226	Calculated	Calculated
			Col 1	Col 13	Col 14	Col 15	Col 3	Col 4	Col 5			
			SF17-145 Col 3				2017-18	2016-17				
			Proposed	2017-18 Est.	2015-16		Proposed	Adopted				
			2017-18	General Fund	General Fund	Difference	Max LOB	LOB	Difference		General Fund and LOB	
USD #	County	District Name	Total Adj Enroll.	(incl Sped)	(incl Sped)	(Col 13-14)	Budget	Budget	(Col 3 - Col 4)		Difference	Percentage
											(Col 15 + Col 5)	Difference
<b>Total</b>	<b>STATE TOTALS</b>		472,772.5	4,018,169,342	3,067,980,584	950,188,758	1,099,865,522	1,067,746,822	32,118,684		982,307,442	
394	Butler	Rose Hill Public School	1,568.5	11,427,765	9,109,830	2,317,935	3,340,976	3,398,568	-57,592		2,260,343	18%
464	Leavenworth	Tonganoxie	1,954.6	14,213,699	11,526,430	2,687,269	3,792,585	3,684,608	107,977		2,795,246	18%
216	Kearny	Deerfield	202.5	2,588,304	2,025,730	562,574	706,172	741,598	-35,427		527,147	19%
386	Greenwood	Madison-Virgil	229.0	2,688,331	2,137,073	551,258	714,289	732,690	-18,401		532,857	19%
467	Wichita	Leoti	402.0	4,116,834	3,230,196	886,638	1,100,657	1,141,740	-41,083		845,555	19%
206	Butler	Remington-Whitewater	510.2	5,182,428	4,190,969	991,459	1,378,848	1,338,988	39,860		1,031,319	19%
246	Crawford	Northeast	470.5	5,118,442	4,050,607	1,067,835	1,357,205	1,383,416	-26,212		1,041,623	19%
315	Thomas	Colby Public Schools	893.4	7,606,400	5,977,559	1,628,841	2,125,594	2,176,376	-50,782		1,578,059	19%
416	Miami	Louisburg	1,716.4	11,866,090	9,383,383	2,482,707	3,470,018	3,528,496	-58,478		2,424,229	19%
395	Rush	LaCrosse	290.0	2,962,809	2,319,352	643,457	819,241	830,000	-10,759		632,698	20%
411	Marion	Gessel	276.0	2,961,926	2,319,724	642,202	870,495	863,699	6,796		648,998	20%
398	Marion	Peabody-Burns	250.0	3,027,867	2,357,251	670,616	900,807	906,437	-5,630		664,986	20%
393	Dickinson	Solomon	313.5	3,184,274	2,489,495	694,779	860,810	875,358	-14,548		680,231	20%
463	Cowley	Udall	339.7	3,416,233	2,672,480	743,753	909,037	928,029	-18,992		724,761	20%
350	Stafford	St John-Hudson	336.9	3,529,700	2,766,265	763,435	970,298	981,774	-11,476		751,959	20%
251	Lyon	North Lyon County	423.0	4,476,401	3,504,542	971,859	1,186,954	1,211,303	-24,349		947,510	20%
504	Labette	Oswego	462.0	4,532,669	3,538,395	994,274	1,207,472	1,226,392	-18,921		975,353	20%
356	Sumner	Conway Springs	484.8	4,585,079	3,587,833	997,246	1,227,887	1,248,630	-20,744		976,502	20%
374	Haskell	Sublette	461.7	4,768,812	3,771,933	996,879	1,270,187	1,277,892	-7,706		989,173	20%
102	Gray	Cimmaron-Ensign	646.5	6,057,587	4,747,331	1,310,256	1,616,679	1,671,502	-54,823		1,255,433	20%
215	Kearny	Lakin	623.5	5,960,206	4,634,325	1,325,881	1,569,146	1,622,083	-52,937		1,272,944	20%
258	Allen	Humboldt	607.0	6,458,087	5,183,213	1,274,874	1,549,247	1,515,110	34,137		1,309,011	20%
306	Saline	Southeast Of Saline	692.0	6,333,759	4,982,097	1,351,662	1,685,969	1,717,612	-31,643		1,320,019	20%
211	Norton	Norton Community Sc	701.2	6,601,450	5,215,978	1,385,472	1,760,368	1,759,037	1,331		1,386,803	20%
404	Cherokee	Riverton	736.0	6,940,191	5,450,546	1,489,645	1,846,935	1,863,621	-16,686		1,472,959	20%
499	Cherokee	Galena	813.5	7,774,048	6,101,523	1,672,525	2,058,557	2,092,419	-33,862		1,638,663	20%
331	Kingman	Kingman - Norwich	910.5	8,842,952	6,982,710	1,860,242	2,321,570	2,349,718	-28,149		1,832,093	20%
400	McPherson	Smoky Valley	921.5	8,682,777	6,867,471	1,815,306	2,396,796	2,331,628	65,168		1,880,474	20%
362	Linn	Prairie View	908.6	9,038,680	7,082,674	1,956,006	2,451,433	2,459,649	-8,216		1,947,790	20%
264	Sedgwick	Clearwater	1,122.0	9,338,373	7,375,409	1,962,964	2,474,911	2,471,795	3,116		1,966,080	20%
375	Butler	Circle	1,908.3	13,697,517	10,902,291	2,795,226	3,611,732	3,556,907	54,825		2,850,051	20%
490	Butler	El Dorado	1,904.3	15,082,458	11,822,625	3,259,833	4,105,341	4,168,515	-63,174		3,196,659	20%
290	Franklin	Ottawa	2,418.9	19,071,433	15,090,251	3,981,182	5,058,769	5,069,420	-10,651		3,970,531	20%
450	Shawnee	Shawnee Heights	3,512.5	26,594,547	21,026,744	5,567,803	7,080,208	6,967,765	112,443		5,680,246	20%
308	Reno	Hutchinson Public Sch	4,826.2	38,654,107	30,538,022	8,116,085	10,309,757	10,287,770	21,987		8,138,072	20%
474	Kiowa	Haviland	103.5	1,389,546	1,075,537	314,009	378,734	379,947	-1,213		312,796	21%
209	Stevens	Moscow Public School	173.0	2,203,660	1,688,160	515,500	647,904	674,130	-26,226		489,274	21%
482	Lane	Dighton	223.8	2,435,988	1,898,442	537,546	657,631	650,000	7,631		545,177	21%
200	Greeley	Greeley County School	252.5	2,705,407	2,092,775	612,632	722,582	737,264	-14,682		597,950	21%
110	Phillips	Thunder Ridge School	221.0	2,812,465	2,188,013	624,452	763,038	767,887	-4,849		619,603	21%
349	Stafford	Stafford	246.4	2,866,114	2,242,180	623,934	757,913	740,990	16,923		640,857	21%
298	Lincoln	Lincoln	360.0	3,786,840	2,976,777	810,063	1,008,533	996,229	12,304		822,367	21%
439	Harvey	Sedgwick Public Schoo	477.5	4,523,809	3,551,172	972,637	1,204,999	1,196,000	8,999		981,636	21%
460	Harvey	Hesston	801.6	6,656,775	5,147,171	1,509,604	1,951,794	1,954,110	-2,316		1,507,288	21%
495	Pawnee	Ft Larned	914.6	8,662,219	6,734,102	1,928,117	2,312,953	2,307,743	5,210		1,933,327	21%
493	Cherokee	Columbus	967.0	9,226,163	7,194,930	2,031,233	2,463,426	2,496,158	-32,732		1,998,501	21%
309	Reno	Nickerson	1,108.5	10,319,534	7,969,174	2,350,360	2,722,697	2,769,732	-47,035		2,303,325	21%
257	Allen	Iola	1,264.0	11,707,203	9,124,956	2,582,247	3,133,101	3,150,882	-17,781		2,564,466	21%
267	Sedgwick	Renwick	1,891.0	13,313,139	10,363,693	2,949,446	3,912,041	3,900,441	11,600		2,961,046	21%
469	Leavenworth	Lansing	2,631.8	19,389,301	15,448,049	3,941,252	5,190,339	4,884,132	306,207		4,247,459	21%
345	Shawnee	Seaman	3,746.6	28,564,910	22,490,108	6,074,802	7,587,903	7,475,889	112,014		6,186,816	21%
496	Pawnee	Pawnee Heights	143.5	1,777,405	1,449,729	327,676	522,714	442,999	79,715		407,391	22%
401	Rice	Chase-Raymond	167.0	2,163,870	1,665,314	498,556	576,644	579,066	-2,422		496,134	22%
477	Gray	Ingalls	239.5	2,470,027	1,888,480	581,547	667,730	674,060	-6,331		575,216	22%
227	Hodgeman	Hodgeman County Sch	297.5	2,971,466	2,296,269	675,197	821,690	820,208	1,482		676,679	22%
256	Allen	Marmaton Valley	283.0	3,172,319	2,447,564	724,755	861,789	863,127	-1,338		723,417	22%
376	Rice	Sterling	523.2	5,067,216	3,964,628	1,162,588	1,353,151	1,337,550	15,601		1,178,189	22%
101	Neosho	Erie-Galesburg	518.0	5,688,660	4,381,582	1,307,078	1,533,214	1,539,410	-6,196		1,300,882	22%
288	Franklin	Central Heights	555.0	5,925,808	4,563,453	1,362,355	1,575,081	1,592,996	-17,915		1,344,440	22%
239	Ottawa	North Ottawa County	616.9	5,812,834	4,457,347	1,355,487	1,705,161	1,698,503	6,658		1,362,145	22%
357	Sumner	Belle Plaine	601.0	5,917,965	4,560,577	1,357,388	1,604,564	1,588,804	15,760		1,373,148	22%
430	Brown	South Brown County	570.0	6,293,227	4,848,522	1,444,705	1,688,792	1,680,979	7,813		1,452,518	22%
289	Franklin	Wellsville	773.0	6,868,351	5,309,486	1,558,865	1,832,762	1,833,608	-846		1,558,019	22%
440	Harvey	Halstead	756.0	7,070,885	5,459,754	1,611,131	1,880,125	1,883,765	-3,640		1,607,491	22%
340	Jefferson	Jefferson West	859.5	7,729,296	6,009,462	1,719,834	2,065,445	2,035,421	30,024		1,749,858	22%
434	Osage	Santa Fe Trail	999.7	9,712,969	7,548,064	2,164,905	2,590,289	2,562,170	28,119		2,193,024	22%
379	Clay	Clay Center	1,349.6	10,955,158	8,466,673	2,488,485	2,911,443	2,880,460	30,983		2,519,468	22%

Data from:

<http://www.ksde.org/Portals/0/School%20Finance/Action%20Items/SF17-232.xlsx>

<http://www.ksde.org/Portals/0/School%20Finance/Action%20Items/SF17-226.xlsx>

2017ADEQ0037

# State Board Request - Year 2

USD #	County	District Name	KSDE SF17-232	KSDE SF17-232	KSDE SF17-232	KSDE SF17-232	KSDE SF17-226	KSDE SF17-226	KSDE SF17-226	Calculated	Calculated
			Col 1	Col 13	Col 14	Col 15	Col 3	Col 4	Col 5		
			SF17-145 Col 3				2017-18	2016-17			
			Proposed	2017-18 Est.	2015-16	Difference	Proposed	Adopted	Difference		
										General Fund and LOB	Percentage
			2017-18	General Fund	General Fund	Difference	Max LOB	LOB	Difference	Difference	Difference
			Total Adj Enroll.	(incl Sped)	(incl Sped)	(Col 13-14)	Budget	Budget	(Col 3 - Col 4)	(Col 15 + Col 5)	Percentage
<b>Total</b>	<b>STATE TOTALS</b>		472,772.5	4,018,169,342	3,067,980,584	950,188,758	1,099,865,522	1,067,746,822	32,118,684	982,307,442	
313	Reno	Buhler	2,276.3	17,246,382	13,360,139	3,886,243	4,669,690	4,617,490	52,200	3,938,443	22%
465	Cowley	Winfield	2,210.7	18,089,343	14,020,364	4,068,979	4,831,660	4,821,269	10,391	4,079,370	22%
501	Shawnee	Topeka Public Schools	13,426.0	119,050,540	92,886,189	26,164,351	34,912,613	33,616,616	1,295,997	27,460,348	22%
233	Johnson	Olathe	28,783.6	222,478,145	171,561,092	50,917,053	66,206,824	64,120,804	2,086,020	53,003,073	22%
292	Gove	Wheatland	110.0	1,486,198	1,132,282	353,916	407,978	405,823	2,155	356,071	23%
332	Kingman	Cunningham	157.0	2,006,006	1,537,406	468,600	535,597	537,156	-1,559	467,041	23%
403	Rush	Otis-Bison	220.6	2,722,317	2,092,304	630,013	712,721	706,643	6,078	636,091	23%
432	Ellis	Victoria	297.0	2,719,467	2,082,864	636,603	740,557	739,614	943	637,546	23%
462	Cowley	Central	312.7	3,419,787	2,625,668	794,119	911,051	907,277	3,774	797,893	23%
108	Washington	Washington Co. Schoc	348.5	3,575,219	2,724,711	850,508	1,006,778	1,006,913	-135	850,373	23%
448	McPherson	Inman	426.1	4,160,889	3,176,859	984,030	1,221,686	1,196,840	24,846	1,008,876	23%
235	Bourbon	Uniontown	441.0	4,718,232	3,604,816	1,113,416	1,256,218	1,246,690	9,528	1,122,944	23%
252	Lyon	Southern Lyon County	512.0	5,111,839	3,915,865	1,195,974	1,347,029	1,350,252	-3,224	1,192,750	23%
494	Hamilton	Syracuse	528.5	5,350,307	4,061,165	1,289,142	1,420,189	1,423,018	-2,829	1,286,313	23%
372	Shawnee	Silver Lake	694.0	5,977,291	4,558,626	1,418,665	1,603,245	1,592,469	10,776	1,429,441	23%
378	Riley	Riley County	686.9	6,364,562	4,887,860	1,476,702	1,698,204	1,679,444	18,760	1,495,462	23%
484	Wilson	Fredonia	662.8	6,345,642	4,844,575	1,501,067	1,720,538	1,719,460	1,078	1,502,145	23%
364	Marshall	Marysville	713.5	6,599,488	5,067,244	1,532,244	1,820,912	1,803,805	17,107	1,549,351	23%
473	Dickinson	Chapman	1,086.8	9,419,585	7,208,388	2,211,197	2,499,830	2,475,710	24,120	2,235,317	23%
321	Pottawatom	Kaw Valley	1,158.0	9,894,846	7,598,382	2,296,464	2,650,564	2,634,833	15,731	2,312,195	23%
263	Sedgwick	Mulvane	1,752.8	13,027,495	9,990,377	3,037,118	3,458,232	3,411,536	46,696	3,083,814	23%
353	Sumner	Wellington	1,596.5	13,414,335	10,303,079	3,111,256	3,591,444	3,471,792	119,652	3,230,908	23%
402	Butler	Augusta	2,173.3	15,907,925	12,118,537	3,789,388	4,213,425	4,265,279	-51,854	3,737,534	23%
428	Barton	Great Bend	3,022.5	24,767,374	18,939,062	5,828,312	6,582,652	6,499,570	83,082	5,911,394	23%
373	Harvey	Newton	3,433.3	26,163,938	19,953,045	6,210,893	6,963,323	6,911,599	51,724	6,262,617	23%
453	Leavenworth	Leavenworth	3,699.2	30,283,206	23,185,084	7,098,122	8,011,633	7,894,175	117,458	7,215,580	23%
229	Johnson	Blue Valley	22,259.3	170,055,242	131,898,165	38,157,077	51,192,296	48,519,957	2,672,339	40,829,416	23%
293	Gove	Quinter Public Schools	298.5	2,060,965	2,202,171	758,794	831,387	860,964	-29,577	729,217	24%
429	Doniphan	Troy Public Schools	334.5	3,165,583	2,401,270	764,313	855,248	846,088	9,160	773,473	24%
111	Doniphan	Doniphan West School	333.0	3,555,709	2,683,491	872,218	1,020,026	1,005,747	14,278	886,496	24%
282	Elk	West Elk	343.5	3,947,508	2,988,700	958,808	1,054,796	1,034,400	20,396	979,204	24%
421	Osage	Lyndon	429.5	4,189,246	3,180,152	1,009,094	1,128,282	1,111,848	16,434	1,025,528	24%
452	Stanton	Stanton County	444.7	4,504,851	3,387,164	1,117,687	1,200,740	1,212,863	-12,124	1,105,563	24%
346	Linn	Jayhawk	559.0	5,895,188	4,494,378	1,400,810	1,565,344	1,534,596	30,748	1,431,558	24%
240	Ottawa	Twin Valley	591.7	5,652,194	4,240,165	1,412,029	1,656,115	1,632,260	23,855	1,435,884	24%
287	Franklin	West Franklin	590.5	6,293,769	4,776,428	1,517,341	1,724,172	1,694,000	30,172	1,547,513	24%
389	Greenwood	Eureka	642.0	6,534,625	4,962,883	1,571,742	1,739,813	1,724,538	15,275	1,587,017	24%
436	Montgomer	Caney Valley	766.0	6,948,536	5,257,103	1,691,433	1,855,299	1,845,466	9,833	1,701,266	24%
447	Montgomer	Cherryvale	814.9	7,872,070	5,963,251	1,908,819	2,046,727	2,013,841	32,886	1,941,705	24%
508	Cherokee	Baxter Springs	1,008.0	9,431,401	7,187,359	2,244,042	2,484,820	2,450,671	34,149	2,278,191	24%
320	Pottawatom	Wamego	1,524.6	11,458,702	8,686,620	2,772,082	3,034,971	3,002,851	32,120	2,804,202	24%
445	Montgomer	Coffeyville	1,723.3	14,914,584	11,325,018	3,589,566	4,011,918	3,946,454	65,464	3,655,030	24%
413	Neosho	Chanute Public School	1,808.7	15,538,859	11,827,741	3,711,118	4,143,974	4,090,402	53,572	3,764,690	24%
368	Miami	Paola	2,010.5	15,113,884	11,438,203	3,675,681	4,435,818	4,307,408	128,410	3,804,091	24%
418	McPherson	McPherson	2,364.4	17,761,291	13,537,641	4,223,650	5,204,404	5,028,614	175,790	4,399,440	24%
202	Wyandotte	Turner-Kansas City	4,098.7	35,020,969	26,618,544	8,402,425	9,333,320	9,053,413	279,907	8,682,332	24%
383	Riley	Manhattan-Ogden	6,144.0	48,192,664	36,683,300	11,509,364	13,901,752	13,364,245	537,507	12,046,871	24%
305	Saline	Salina	7,152.0	57,366,953	43,704,006	13,662,947	15,297,348	15,002,490	294,858	13,957,805	24%
497	Douglas	Lawrence	10,732.5	89,651,894	69,255,890	20,396,004	24,683,466	23,297,182	1,386,284	21,782,288	24%
291	Gove	Grinnell Public Schools	89.0	1,165,192	888,893	276,299	218,046	220,020	-1,974	274,325	25%
220	Clark	Ashland	197.9	2,258,225	1,695,496	562,729	607,699	606,082	1,617	564,346	25%
316	Thomas	Golden Plains	181.6	2,423,210	1,813,814	609,396	668,433	661,429	7,004	616,400	25%
219	Clark	Minneola	243.5	2,683,926	2,015,571	668,355	731,548	722,119	9,429	677,784	25%
297	Cheyenne	St Francis Comm Sch	281.5	2,824,173	2,111,293	712,880	752,432	749,559	2,873	715,753	25%
272	Mitchell	Waconda	313.8	3,324,267	2,494,841	829,426	890,206	868,923	21,283	850,709	25%
281	Graham	Graham County	369.3	3,667,887	2,746,307	921,580	1,010,980	1,005,053	5,927	927,507	25%
286	Chautauqua	Chautauqua Co Comm	371.9	4,041,727	3,036,991	1,004,736	1,102,628	1,072,320	30,308	1,035,044	25%
237	Smith	Smith Center	395.0	4,169,553	3,126,302	1,043,251	1,245,547	1,211,171	34,376	1,077,627	25%
339	Jefferson	Jefferson County Nort	454.5	4,582,620	3,461,384	1,121,236	1,225,239	1,171,469	53,770	1,175,006	25%
325	Phillips	Phillipsburg	626.0	5,844,549	4,420,371	1,424,178	1,561,854	1,525,889	35,965	1,460,143	25%
410	Marion	Durham-Hillsboro-Leh	572.0	5,729,008	4,292,729	1,436,279	1,670,165	1,621,498	48,667	1,484,946	25%
420	Osage	Osage City	666.5	6,222,544	4,707,743	1,514,801	1,667,450	1,623,808	43,642	1,558,443	25%
396	Butler	Douglass Public Schoo	677.3	6,466,059	4,839,163	1,626,896	1,867,324	1,827,614	39,710	1,666,606	25%
461	Wilson	Neodesha	719.0	6,656,622	4,975,751	1,680,871	1,956,868	1,891,821	65,047	1,745,918	25%
268	Sedgwick	Cheney	781.1	6,945,522	5,278,271	1,667,251	1,852,040	1,761,337	90,703	1,757,954	25%
249	Crawford	Frontenac Public Scho	929.0	7,863,985	5,943,802	1,920,183	2,095,615	2,034,196	61,419	1,981,602	25%
361	Harper	Anthony-Harper	822.0	8,728,020	6,467,709	2,260,311	2,269,494	2,316,214	-46,720	2,213,591	25%

Data from:

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<http://www.ksde.org/Portals/0/School%20Finance/Action%20Items/SF17-226.xlsx>

# State Board Request - Year 2

			KSDE SF17-232	KSDE SF17-232	KSDE SF17-232	KSDE SF17-232	KSDE SF17-226	KSDE SF17-226	KSDE SF17-226	Calculated	Calculated
			Col 1	Col 13	Col 14	Col 15	Col 3	Col 4	Col 5		
			SF17-145 Col 3				2017-18	2016-17			
			Proposed	2017-18 Est.	2015-16		Proposed	Adopted			
			2017-18	General Fund	General Fund	Difference	Max LOB	LOB	Difference	General Fund and LOB	
USD #	County	District Name	Total Adj Enroll.	(incl Sped)	(incl Sped)	(Col 13-14)	Budget	Budget	(Col 3 - Col 4)	(Col 15 + Col 5)	Percentage Difference
<b>Total</b>	<b>STATE TOTALS</b>		472,772.5	4,018,169,342	3,067,980,584	950,188,758	1,099,865,522	1,067,746,822	32,118,684	982,307,442	
248	Crawford	Girard	1,017.8	9,090,145	6,865,540	2,224,605	2,415,487	2,335,075	80,412	2,305,017	25%
382	Pratt	Pratt	1,130.0	10,304,103	7,820,670	2,483,433	2,697,621	2,610,764	86,857	2,570,290	25%
348	Douglas	Baldwin City	1,391.2	10,961,120	8,276,226	2,684,894	2,924,352	2,824,943	99,409	2,784,303	25%
214	Grant	Ulysses	1,705.0	13,981,602	10,483,646	3,497,956	3,701,060	3,649,066	51,994	3,549,950	25%
253	Lyon	Emporia	4,503.7	36,843,429	27,754,159	9,089,270	9,777,520	9,558,122	219,398	9,308,668	25%
385	Butler	Andover	5,163.5	38,123,659	29,089,742	9,033,917	9,762,574	9,253,425	509,149	9,543,066	25%
260	Sedgwick	Derby	6,709.8	50,589,187	38,452,930	12,136,257	13,418,556	12,767,588	650,968	12,787,225	25%
232	Johnson	De Soto	7,084.2	48,844,882	36,639,685	12,205,197	14,396,334	13,812,173	584,161	12,789,358	25%
266	Sedgwick	Maize	6,762.7	50,582,976	38,227,866	12,355,110	13,053,159	12,502,460	550,699	12,905,809	25%
512	Johnson	Shawnee Mission Pub	27,443.1	202,216,820	151,260,227	50,956,593	61,693,771	59,788,008	1,905,763	52,862,356	25%
259	Sedgwick	Wichita	48,737.2	433,822,829	327,995,113	105,827,716	115,013,862	111,369,465	3,644,397	109,472,113	25%
103	Cheyenne	Cheylin	138.0	1,876,589	1,379,512	497,077	513,305	520,040	-6,735	490,342	26%
426	Republic	Pike Valley	222.5	2,535,523	1,889,836	645,687	700,831	686,149	14,682	660,369	26%
459	Ford	Bucklin	230.0	2,585,824	1,946,245	639,579	697,048	657,500	39,548	679,127	26%
369	Harvey	Burrton	245.5	2,696,947	2,014,898	682,049	718,244	696,502	21,742	703,791	26%
107	Jewell	Rock Hills	303.5	3,354,910	2,533,116	821,794	709,893	700,125	9,768	831,562	26%
224	Washington	Clifton-Clyde	318.0	3,231,723	2,415,680	816,043	877,670	856,388	21,282	837,325	26%
381	Ford	Spearville	355.0	3,324,212	2,460,894	863,318	892,397	884,315	8,082	871,400	26%
310	Reno	Fairfield	296.0	3,497,952	2,602,052	895,900	951,587	930,708	20,879	916,779	26%
300	Comanche	Comanche County	325.5	3,575,968	2,653,255	922,713	951,792	936,283	15,509	938,222	26%
208	Trego	Wakeeney	380.5	3,804,191	2,836,790	967,401	1,023,296	1,002,148	21,148	988,549	26%
438	Pratt	Skyline Schools	411.0	4,093,819	3,064,160	1,029,659	1,129,213	1,080,330	48,883	1,078,542	26%
366	Woodson	Woodson	448.5	4,878,683	3,624,306	1,254,377	1,296,766	1,261,137	35,629	1,290,006	26%
380	Marshall	Vermillion	565.5	5,086,611	3,810,780	1,275,831	1,373,586	1,314,991	58,595	1,334,426	26%
330	Wabaunsee	Mission Valley	492.0	5,369,734	4,026,806	1,342,928	1,435,841	1,364,541	71,300	1,414,228	26%
341	Jefferson	Oskaloosa Public Scho	593.5	6,323,961	4,751,816	1,572,145	1,692,401	1,591,626	100,775	1,672,920	26%
417	Morris	Morris County	742.7	6,852,725	5,102,106	1,750,619	1,827,870	1,782,072	45,798	1,796,417	26%
244	Coffey	Burlington	850.5	7,975,641	5,977,592	1,998,049	2,155,618	2,081,264	74,354	2,072,403	26%
333	Cloud	Concordia	1,071.6	9,042,426	6,757,682	2,284,744	2,475,174	2,393,007	82,167	2,366,911	26%
113	Nemaha	Prairie Hills	1,142.7	9,466,342	7,038,459	2,427,883	2,565,450	2,488,805	76,645	2,504,528	26%
503	Labette	Parsons	1,272.5	11,248,368	8,385,716	2,862,652	3,032,861	2,939,784	93,077	2,955,729	26%
435	Dickinson	Abilene	1,573.3	12,084,471	9,026,307	3,058,164	3,186,501	3,137,115	49,386	3,107,550	26%
506	Labette	Labette County	1,548.1	13,244,172	9,905,123	3,339,049	3,535,391	3,375,549	159,842	3,498,891	26%
446	Montgomer	Independence	2,003.0	15,891,633	11,860,707	4,030,926	4,232,175	4,108,647	123,528	4,154,454	26%
204	Wyandotte	Bonner Springs	2,679.0	21,807,327	16,499,498	5,307,829	5,769,225	5,426,138	343,087	5,650,916	26%
470	Cowley	Arkansas City	2,836.9	24,830,805	18,555,486	6,275,319	6,621,987	6,335,000	286,987	6,562,306	26%
500	Wyandotte	Kansas City	21,152.0	194,086,793	144,769,419	49,317,374	51,343,044	49,972,534	1,370,510	50,687,884	26%
509	Sumner	South Haven	202.5	2,467,978	1,824,241	643,737	727,708	684,739	42,969	686,706	27%
408	Marion	Marion-Florence	517.0	5,279,827	3,901,980	1,377,847	1,403,049	1,349,977	53,072	1,430,919	27%
323	Pottawatom	Rock Creek	1,035.1	8,765,777	6,507,088	2,258,689	2,341,109	2,213,144	127,965	2,386,654	27%
210	Stevens	Hugoton Public Schoo	1,074.9	9,742,246	7,171,716	2,570,530	2,584,628	2,554,725	29,903	2,600,433	27%
491	Douglas	Eudora	1,682.1	12,357,242	9,232,417	3,124,825	3,278,420	3,093,344	185,076	3,309,901	27%
234	Bourbon	Fort Scott	1,870.1	14,781,814	11,126,312	3,655,502	3,925,272	3,607,179	318,093	3,973,595	27%
262	Sedgwick	Valley Center Pub Sch	2,782.2	21,158,051	15,737,525	5,420,526	5,581,781	5,321,342	260,439	5,680,965	27%
231	Johnson	Gardner Edgerton	5,816.4	43,239,495	32,402,238	10,837,257	12,833,335	11,590,874	1,242,461	12,079,718	27%
437	Shawnee	Auburn Washburn	6,249.4	46,793,511	34,895,522	11,897,989	12,428,907	11,614,736	814,171	12,712,160	27%
105	Rawlins	Rawlins County	347.4	3,538,054	2,574,583	963,471	945,323	923,233	22,090	985,561	28%
327	Ellsworth	Ellsworth	639.7	5,853,116	4,301,196	1,551,920	1,558,746	1,481,709	77,037	1,628,957	28%
273	Mitchell	Beloit	791.0	7,375,839	5,436,986	1,938,853	1,970,138	1,868,516	101,622	2,040,475	28%
409	Atchison	Atchison Public Schoo	1,703.0	14,302,427	10,568,499	3,733,928	3,822,211	3,578,462	243,749	3,977,677	28%
250	Crawford	Pittsburg	3,039.1	25,329,461	18,623,611	6,705,850	6,696,883	6,364,720	332,163	7,038,013	28%
261	Sedgwick	Haysville	5,488.6	44,077,216	32,449,018	11,628,198	11,762,044	11,075,570	686,474	12,314,672	28%
241	Wallace	Wallace County Schoo	200.5	2,240,586	1,626,860	613,726	595,981	566,166	29,815	643,541	29%
492	Butler	Flinthills	269.7	3,022,682	2,209,019	813,663	801,620	759,020	42,600	856,263	29%
112	Ellsworth	Central Plains	489.0	5,138,584	3,771,223	1,367,361	1,388,459	1,304,810	83,649	1,451,010	29%
405	Rice	Lyons	817.8	8,257,449	6,184,858	2,072,591	2,193,160	1,893,090	300,070	2,372,661	29%
415	Brown	Hiaawatha	914.6	8,735,428	6,400,881	2,334,547	2,324,440	2,143,811	180,629	2,515,176	29%
265	Sedgwick	Goddard	5,587.9	41,052,649	29,987,061	11,065,588	10,935,522	10,178,501	757,021	11,822,609	29%
457	Finney	Garden City	7,478.0	65,797,384	47,821,311	17,976,073	17,475,168	16,676,760	798,408	18,774,481	29%
303	Ness	Ness City	297.5	3,001,719	2,160,620	841,099	795,764	771,787	23,977	865,076	30%
388	Ellis	Ellis	434.6	3,951,835	2,856,998	1,094,837	1,067,074	1,010,904	56,170	1,151,007	30%
355	Barton	Ellinwood Public Scho	448.8	4,394,894	3,200,929	1,193,965	1,172,405	1,091,193	81,212	1,275,177	30%
363	Finney	Holcomb	993.5	8,587,348	6,220,034	2,367,314	2,276,057	2,150,000	126,057	2,493,371	30%
489	Ellis	Hays	2,988.7	22,650,259	16,396,380	6,253,879	6,227,286	5,850,530	376,756	6,630,635	30%
230	Johnson	Spring Hill	2,742.0	27,819,599	20,992,010	6,827,589	6,385,200	5,261,457	1,123,743	7,951,332	30%
480	Seward	Liberal	4,903.0	43,040,127	31,605,086	11,435,041	11,378,071	10,250,000	1,128,071	12,563,112	30%
443	Ford	Dodge City	6,837.8	64,054,661	46,407,914	17,646,747	16,930,818	16,008,101	922,717	18,569,464	30%

Data from:

<http://www.ksde.org/Portals/0/School%20Finance/Action%20Items/SF17-232.xlsx>

<http://www.ksde.org/Portals/0/School%20Finance/Action%20Items/SF17-226.xlsx>

2017ADEQ0039

# State Board Request - Year 2

			KSDE SF17-232	KSDE SF17-232	KSDE SF17-232	KSDE SF17-232	KSDE SF17-226	KSDE SF17-226	KSDE SF17-226	Calculated	Calculated
			Col 1	Col 13	Col 14	Col 15	Col 3	Col 4	Col 5		
			SF17-145 Col 3				2017-18	2016-17			
			Proposed	2017-18 Est.	2015-16		Proposed	Adopted			
			2017-18	General Fund	General Fund	Difference	Max LOB	LOB	Difference		
USD #	County	District Name	Total Adj Enroll.	(incl Sped)	(incl Sped)	(Col 13-14)	Budget	Budget	(Col 3 - Col 4)	Difference	Percentage
										(Col 15 + Col 5)	Difference
<b>Total</b>	<b>STATE TOTALS</b>		472,772.5	4,018,169,342	3,067,980,584	950,188,758	1,099,865,522	1,067,746,822	32,118,684	982,307,442	
242	Wallace	Weskan	102.5	1,330,014	953,667	376,347	389,894	357,775	32,119	408,466	31%
109	Republic	Republic County	508.0	5,055,965	3,606,090	1,449,875	1,396,070	1,302,588	93,482	1,543,357	31%
431	Barton	Hoisington	737.7	7,083,601	5,102,525	1,981,076	1,888,414	1,743,769	144,645	2,125,721	31%
407	Russell	Russell County	830.2	7,631,686	5,432,998	2,198,688	2,253,003	2,111,500	141,503	2,340,191	31%
458	Leavenworth	Basehor-Linwood	2,327.6	17,094,759	12,446,000	4,648,759	4,335,038	3,882,569	452,469	5,101,228	31%
254	Barber	Barber County North	471.5	4,829,665	3,421,747	1,407,918	1,287,417	1,207,674	79,743	1,487,661	32%
115	Nemaha	Nemaha Central	584.8	5,357,859	4,006,523	1,351,336	1,465,751	1,170,000	295,751	1,647,087	32%
466	Scott	Scott County	990.5	8,483,473	6,036,154	2,447,319	2,246,593	2,096,672	149,921	2,597,240	32%
384	Riley	Blue Valley	216.5	2,543,163	1,802,237	740,926	746,183	671,635	74,548	815,474	33%
507	Haskell	Satanta	311.0	3,485,400	2,417,081	1,068,319	935,300	912,132	23,168	1,091,487	33%
274	Logan	Oakley	406.1	3,986,768	2,788,374	1,198,394	1,098,989	1,021,941	77,048	1,275,442	33%
511	Harper	Attica	168.0	1,987,468	1,391,941	595,527	529,384	481,387	47,997	643,524	34%
502	Edwards	Lewis	116.0	1,594,002	1,115,568	478,434	424,476	378,223	46,253	524,687	35%
271	Rooks	Stockton	335.0	3,451,715	2,393,863	1,057,852	919,928	834,528	85,400	1,143,252	35%
412	Sheridan	Hoxie Community Sch	380.9	3,614,446	2,503,020	1,111,426	992,640	887,978	104,662	1,216,088	36%
483	Seward	Kismet-Plains	699.0	8,472,618	6,422,846	2,049,772	2,244,366	1,379,609	864,757	2,914,529	37%
203	Wyandotte	Piper-Kansas City	2,169.9	15,678,039	10,887,529	4,790,510	4,326,105	3,726,052	600,053	5,390,563	37%
255	Barber	South Barber	248.5	2,767,697	1,839,903	927,794	737,220	687,767	49,453	977,247	39%
299	Lincoln	Sylvan Grove	242.3	2,807,619	2,063,188	744,431	744,772	500,000	244,772	989,203	39%
359	Sumner	Argonia Public Schools	187.5	2,293,612	1,557,776	735,836	612,842	502,720	110,122	845,958	41%
314	Thomas	Brewster	147.0	1,799,777	1,207,261	592,516	477,523	382,827	94,696	687,212	43%
479	Anderson	Crest	219.0	2,626,411	1,924,702	701,709	709,382	405,000	304,382	1,006,091	43%
285	Chautauqua	Cedar Vale	182.5	2,260,781	1,590,416	670,365	601,571	395,000	206,571	876,936	44%

## **Appendix E-2:**

Data from S.B. 19 SF 17-226 supporting Appx. E-1

This data is publically available at: <http://www.ksde.org/Portals/0/School%20Finance/Action%20Items/SF17-226.xlsx>. It is appropriate to take judicial notice of this report, and Plaintiffs respectfully request that this Court do so. K.S.A. 60-409(b)(4); K.S.A. 60-412(c).



## Division of Fiscal and Administrative Services

Kansas State Department of Education  
Landon State Office Building  
900 SW Jackson Street, Suite 354  
Topeka, Kansas 66612-1212

(785) 296-3871  
(785) 296-6659 - fax  
[www.ksde.org](http://www.ksde.org)

May 26, 2017

FROM: Dale M. Dennis, Deputy  
Commissioner of Education

Craig Neuenswander, Director  
School Finance

SUBJECT: Local Option Budget

We have made an effort to compute the estimated local option budget (LOB) for 2017-18 using the base aid of \$4,490 in current law. See computer printout SF17-226.

The purpose of this computer printout is to provide an indication of increases/decreases in the LOB during the 2017-18 school year based upon Substitute for House Bill 2410. There may be additional amendments to the bill as it is moves through the Legislature.

If you have questions, feel free to contact this office.

t:legruns:SF17-171—LFB—4-7-17

	5/16/2017		Col 1	Col 2		Col 3	Col 4	Col 5
			SF17-145 Col 3	LFB BASE		2017-18	2016-17	
			Proposed	Gen Fund	LOB	Proposed	Adopted	
			2017-18	(incl Sped)	Auth	Max LOB	LOB	Difference
USD #	County	District Name	Total Adj Enroll.	\$4,490	Pct	Budget	Budget	(Col 3 - Col 4)
<b>Total</b>	<b>STATE TOTALS</b>		472,772.5	3,565,322,331		1,099,865,497	1,067,746,822	32,118,675
256	Allen	Marmaton Valley	283.0	2,892,881	29.79%	861,789	863,127	-1,338
257	Allen	Iola	1,264.0	10,443,671	30.00%	3,133,101	3,150,882	-17,781
258	Allen	Humboldt	607.0	5,164,158	30.00%	1,549,247	1,515,110	34,137
365	Anderson	Garnett	1,012.5	7,892,371	30.00%	2,367,711	2,484,409	-116,698
479	Anderson	Crest	219.0	2,364,608	30.00%	709,382	405,000	304,382
377	Atchison	Atchison Co Comm Schools	569.5	5,326,977	30.00%	1,598,093	1,687,938	-89,845
409	Atchison	Atchison Public Schools	1,703.0	12,740,704	30.00%	3,822,211	3,578,462	243,749
254	Barber	Barber County North	471.5	4,291,389	30.00%	1,287,417	1,207,674	79,743
255	Barber	South Barber	248.5	2,457,400	30.00%	737,220	687,767	49,453
355	Barton	Ellinwood Public Schools	448.8	3,908,017	30.00%	1,172,405	1,091,193	81,212
428	Barton	Great Bend	3,022.5	21,942,172	30.00%	6,582,652	6,499,570	83,082
431	Barton	Hoisington	737.7	6,294,712	30.00%	1,888,414	1,743,769	144,645
234	Bourbon	Fort Scott	1,870.1	13,084,240	30.00%	3,925,272	3,607,179	318,093
235	Bourbon	Uniontown	441.0	4,187,392	30.00%	1,256,218	1,246,690	9,528
415	Brown	Hiawatha	914.6	7,748,133	30.00%	2,324,440	2,143,811	180,629
430	Brown	South Brown County	570.0	5,629,305	30.00%	1,688,792	1,680,979	7,813
205	Butler	Bluestem	497.8	4,653,311	30.00%	1,395,993	1,444,620	-48,627
206	Butler	Remington-Whitewater	510.2	4,596,159	30.00%	1,378,848	1,338,988	39,860
375	Butler	Circle	1,908.3	12,039,105	30.00%	3,611,732	3,556,907	54,825
385	Butler	Andover	5,163.5	31,492,173	31.00%	9,762,574	9,253,425	509,149
394	Butler	Rose Hill Public Schools	1,568.5	10,124,169	33.00%	3,340,976	3,398,568	-57,592
396	Butler	Douglass Public Schools	677.3	5,658,557	33.00%	1,867,324	1,827,614	39,710
402	Butler	Augusta	2,173.3	14,044,749	30.00%	4,213,425	4,265,279	-51,854
490	Butler	El Dorado	1,904.3	13,684,469	30.00%	4,105,341	4,168,515	-63,174
492	Butler	Flinthills	269.7	2,672,066	30.00%	801,620	759,020	42,600
284	Chase	Chase County	353.0	3,281,186	30.00%	984,356	1,015,472	-31,116
285	Chautauqua	Cedar Vale	182.5	2,005,235	30.00%	601,571	395,000	206,571
286	Chautauqua	Chautauqua Co Community	371.9	3,675,425	30.00%	1,102,628	1,072,320	30,308
404	Cherokee	Riverton	736.0	6,156,450	30.00%	1,846,935	1,863,621	-16,686
493	Cherokee	Columbus	967.0	8,211,419	30.00%	2,463,426	2,496,158	-32,732
499	Cherokee	Galena	813.5	6,861,856	30.00%	2,058,557	2,092,419	-33,862
508	Cherokee	Baxter Springs	1,008.0	8,282,732	30.00%	2,484,820	2,450,671	34,149
103	Cheyenne	Cheylin	138.0	1,711,018	30.00%	513,305	520,040	-6,735
297	Cheyenne	St Francis Comm Sch	281.5	2,508,106	30.00%	752,432	749,559	2,873
219	Clark	Minneola	243.5	2,438,494	30.00%	731,548	722,119	9,429
220	Clark	Ashland	197.9	2,025,662	30.00%	607,699	606,082	1,617
379	Clay	Clay Center	1,349.6	9,704,809	30.00%	2,911,443	2,880,460	30,983
333	Cloud	Concordia	1,071.6	8,250,581	30.00%	2,475,174	2,393,007	82,167
334	Cloud	Southern Cloud	185.0	2,137,985	30.00%	641,396	713,212	-71,817
243	Coffey	Lebo-Waverly	430.7	3,807,459	30.00%	1,142,238	1,280,739	-138,501
244	Coffey	Burlington	850.5	7,185,393	30.00%	2,155,618	2,081,264	74,354
245	Coffey	LeRoy-Gridley	212.0	2,248,313	30.00%	674,494	695,103	-20,609
300	Comanche	Comanche County	325.5	3,172,639	30.00%	951,792	936,283	15,509
462	Cowley	Central	312.7	3,036,836	30.00%	911,051	907,277	3,774
463	Cowley	Udall	339.7	3,030,122	30.00%	909,037	928,029	-18,992
465	Cowley	Winfield	2,210.7	16,105,532	30.00%	4,831,660	4,821,269	10,391
470	Cowley	Arkansas City	2,836.9	22,073,289	30.00%	6,621,987	6,335,000	286,987
471	Cowley	Dexter	144.0	1,573,016	30.00%	471,905	495,073	-23,168
246	Crawford	Northeast	470.5	4,524,015	30.00%	1,357,205	1,383,416	-26,212
247	Crawford	Cherokee	523.1	4,951,325	30.00%	1,485,398	1,684,619	-199,222
248	Crawford	Girard	1,017.8	8,051,622	30.00%	2,415,487	2,335,075	80,412
249	Crawford	Frontenac Public Schools	929.0	6,985,384	30.00%	2,095,615	2,034,196	61,419
250	Crawford	Pittsburg	3,039.1	22,322,942	30.00%	6,696,883	6,364,720	332,163
294	Decatur	Oberlin	336.0	2,992,601	30.00%	897,780	904,293	-6,513
393	Dickinson	Solomon	313.5	2,869,368	30.00%	860,810	875,358	-14,548
435	Dickinson	Abilene	1,573.3	10,621,670	30.00%	3,186,501	3,137,115	49,386
473	Dickinson	Chapman	1,086.8	8,332,765	30.00%	2,499,830	2,475,710	24,120
481	Dickinson	Rural Vista	309.0	2,894,321	30.00%	868,296	921,368	-53,072
487	Dickinson	Herington	446.3	3,951,237	30.00%	1,185,371	1,231,439	-46,068

	5/16/2017		Col 1	Col 2		Col 3	Col 4	Col 5
			SF17-145 Col 3	LFB BASE		2017-18	2016-17	
			Proposed	Gen Fund	LOB	Proposed	Adopted	
			2017-18	(incl Sped)	Auth	Max LOB	LOB	Difference
USD #	County	District Name	Total Adj Enroll.	\$4,490	Pct	Budget	Budget	(Col 3 - Col 4)
<b>Total</b>		<b>STATE TOTALS</b>	472,772.5	3,565,322,331		1,099,865,497	1,067,746,822	32,118,675
111	Doniphan	Doniphan West Schools	333.0	3,400,085	30.00%	1,020,026	1,005,747	14,278
114	Doniphan	Riverside	617.3	5,547,207	30.00%	1,664,162	1,747,132	-82,970
429	Doniphan	Troy Public Schools	334.5	2,850,826	30.00%	855,248	846,088	9,160
348	Douglas	Baldwin City	1,391.2	9,747,841	30.00%	2,924,352	2,824,943	99,409
491	Douglas	Eudora	1,682.1	10,928,066	30.00%	3,278,420	3,093,344	185,076
497	Douglas	Lawrence	10,732.5	74,798,383	33.00%	24,683,466	23,297,182	1,386,284
347	Edwards	Kinsley-Offerle	338.0	3,394,385	30.00%	1,018,316	1,032,998	-14,683
502	Edwards	Lewis	116.0	1,414,919	30.00%	424,476	378,223	46,253
282	Elk	West Elk	343.5	3,515,988	30.00%	1,054,796	1,034,400	20,396
283	Elk	Elk Valley	114.5	1,613,237	27.77%	447,996	530,290	-82,294
388	Ellis	Ellis	434.6	3,556,912	30.00%	1,067,074	1,010,904	56,170
432	Ellis	Victoria	297.0	2,468,522	30.00%	740,557	739,614	943
489	Ellis	Hays	2,988.7	20,757,621	30.00%	6,227,286	5,850,530	376,756
112	Ellsworth	Central Plains	489.0	4,628,196	30.00%	1,388,459	1,304,810	83,649
327	Ellsworth	Ellsworth	639.7	5,197,552	29.99%	1,558,746	1,481,709	77,037
363	Finney	Holcomb	993.5	7,586,858	30.00%	2,276,057	2,150,000	126,057
457	Finney	Garden City	7,478.0	58,250,560	30.00%	17,475,168	16,676,760	798,408
381	Ford	Spearville	355.0	2,974,656	30.00%	892,397	884,315	8,082
443	Ford	Dodge City	6,837.8	56,436,059	30.00%	16,930,818	16,008,101	922,717
459	Ford	Bucklin	230.0	2,323,493	30.00%	697,048	657,500	39,548
287	Franklin	West Franklin	590.5	5,747,241	30.00%	1,724,172	1,694,000	30,172
288	Franklin	Central Heights	555.0	5,250,271	30.00%	1,575,081	1,592,996	-17,915
289	Franklin	Wellsville	773.0	6,109,207	30.00%	1,832,762	1,833,608	-846
290	Franklin	Ottawa	2,418.9	16,862,562	30.00%	5,058,769	5,069,420	-10,651
475	Geary	Geary County Schools	7,655.0	53,567,453	30.00%	16,070,236	17,546,515	-1,476,279
291	Gove	Grinnell Public Schools	89.0	1,025,615	21.26%	218,046	220,020	-1,974
292	Gove	Wheatland	110.0	1,359,926	30.00%	407,978	405,823	2,155
293	Gove	Quinter Public Schools	298.5	2,681,893	31.00%	831,387	860,964	-29,577
281	Graham	Graham County	369.3	3,369,932	30.00%	1,010,980	1,005,053	5,927
214	Grant	Ulysses	1,705.0	12,336,868	30.00%	3,701,060	3,649,066	51,994
102	Gray	Cimmaron-Ensign	646.5	5,388,930	30.00%	1,616,679	1,671,502	-54,823
371	Gray	Montezuma	215.0	2,136,925	30.00%	641,078	691,455	-50,378
476	Gray	Copeland	94.5	1,155,953	30.00%	346,786	418,312	-71,526
477	Gray	Ingalls	239.5	2,225,765	30.00%	667,730	674,060	-6,331
200	Greeley	Greeley County Schools	252.5	2,408,606	30.00%	722,582	737,264	-14,682
386	Greenwood	Madison-Virgil	229.0	2,380,964	30.00%	714,289	732,690	-18,401
389	Greenwood	Eureka	642.0	5,799,377	30.00%	1,739,813	1,724,538	15,275
390	Greenwood	Hamilton	77.0	953,659	28.06%	267,597	315,985	-48,388
494	Hamilton	Syracuse	528.5	4,733,964	30.00%	1,420,189	1,423,018	-2,829
361	Harper	Anthony-Harper	822.0	7,727,253	29.37%	2,269,494	2,316,214	-46,720
511	Harper	Attica	168.0	1,764,613	30.00%	529,384	481,387	47,997
369	Harvey	Burrton	245.5	2,394,148	30.00%	718,244	696,502	21,742
373	Harvey	Newton	3,433.3	23,211,078	30.00%	6,963,323	6,911,599	51,724
439	Harvey	Sedgwick Public Schools	477.5	4,016,662	30.00%	1,204,999	1,196,000	8,999
440	Harvey	Halstead	756.0	6,267,083	30.00%	1,880,125	1,883,765	-3,640
460	Harvey	Hesston	801.6	5,914,527	33.00%	1,951,794	1,954,110	-2,316
374	Haskell	Sublette	461.7	4,233,955	30.00%	1,270,187	1,277,892	-7,706
507	Haskell	Satanta	311.0	3,117,668	30.00%	935,300	912,132	23,168
227	Hodgeman	Hodgeman County Schools	297.5	2,738,966	30.00%	821,690	820,208	1,482
335	Jackson	North Jackson	369.5	3,342,945	30.00%	1,002,884	1,035,405	-32,521
336	Jackson	Holton	1,064.5	8,198,995	30.00%	2,459,699	2,554,123	-94,425
337	Jackson	Royal Valley	834.6	7,197,110	30.00%	2,159,133	2,287,502	-128,369
338	Jefferson	Valley Falls	374.5	3,387,100	30.00%	1,016,130	1,056,443	-40,313
339	Jefferson	Jefferson County North	454.5	4,084,129	30.00%	1,225,239	1,171,469	53,770
340	Jefferson	Jefferson West	859.5	6,884,815	30.00%	2,065,445	2,035,421	30,024
341	Jefferson	Oskaloosa Public Schools	593.5	5,641,335	30.00%	1,692,401	1,591,626	100,775
342	Jefferson	McLouth	471.0	4,364,701	30.00%	1,309,410	1,340,050	-30,640
343	Jefferson	Perry Public Schools	759.5	6,577,331	30.00%	1,973,199	2,024,282	-51,083
107	Jewell	Rock Hills	303.5	2,982,743	23.80%	709,893	700,125	9,768

	5/16/2017		Col 1	Col 2		Col 3	Col 4	Col 5
			SF17-145 Col 3	LFB BASE		2017-18	2016-17	
			Proposed	Gen Fund	LOB	Proposed	Adopted	
			2017-18	(incl Sped)	Auth	Max LOB	LOB	Difference
USD #	County	District Name	Total Adj Enroll.	\$4,490	Pct	Budget	Budget	(Col 3 - Col 4)
<b>Total</b>		<b>STATE TOTALS</b>	472,772.5	3,565,322,331		1,099,865,497	1,067,746,822	32,118,675
229	Johnson	Blue Valley	22,259.3	155,128,170	33.00%	51,192,296	48,519,957	2,672,339
230	Johnson	Spring Hill	2,742.0	21,283,999	30.00%	6,385,200	5,261,457	1,123,743
231	Johnson	Gardner Edgerton	5,816.4	38,888,894	33.00%	12,833,335	11,590,874	1,242,461
232	Johnson	De Soto	7,084.2	43,625,255	33.00%	14,396,334	13,812,173	584,161
233	Johnson	Olathe	28,783.6	200,626,738	33.00%	66,206,824	64,120,804	2,086,020
512	Johnson	Shawnee Mission Pub Sch	27,443.1	186,950,821	33.00%	61,693,771	59,788,008	1,905,763
215	Kearny	Lakin	623.5	5,230,485	30.00%	1,569,146	1,622,083	-52,937
216	Kearny	Deerfield	202.5	2,353,905	30.00%	706,172	741,598	-35,427
331	Kingman	Kingman - Norwich	910.5	7,738,565	30.00%	2,321,570	2,349,718	-28,149
332	Kingman	Cunningham	157.0	1,785,323	30.00%	535,597	537,156	-1,559
422	Kiowa	Kiowa County	242.5	2,397,768	30.00%	719,330	711,197	8,133
474	Kiowa	Haviland	103.5	1,262,448	30.00%	378,734	379,947	-1,213
503	Labette	Parsons	1,272.5	10,109,538	30.00%	3,032,861	2,939,784	93,077
504	Labette	Oswego	462.0	4,024,905	30.00%	1,207,472	1,226,392	-18,921
505	Labette	Chetopa-St. Paul	442.0	3,947,832	30.00%	1,184,350	1,225,972	-41,622
506	Labette	Labette County	1,548.1	11,784,636	30.00%	3,535,391	3,375,549	159,842
468	Lane	Healy Public Schools	70.0	890,099	33.00%	293,733	306,623	-12,890
482	Lane	Dighton	223.8	2,192,103	30.00%	657,631	650,000	7,631
207	Leavenworth	Ft Leavenworth	1,704.6	9,742,423	33.00%	3,215,000	3,539,416	-324,416
449	Leavenworth	Easton	612.5	5,370,059	30.00%	1,611,018	1,687,280	-76,262
453	Leavenworth	Leavenworth	3,699.2	26,705,444	30.00%	8,011,633	7,894,175	117,458
458	Leavenworth	Basehor-Linwood	2,327.6	14,450,125	30.00%	4,335,038	3,882,569	452,469
464	Leavenworth	Tonganoxie	1,954.6	12,641,950	30.00%	3,792,585	3,684,608	107,977
469	Leavenworth	Lansing	2,631.8	17,301,129	30.00%	5,190,339	4,884,132	306,207
298	Lincoln	Lincoln	360.0	3,361,778	30.00%	1,008,533	996,229	12,304
299	Lincoln	Sylvan Grove	242.3	2,482,572	30.00%	744,772	500,000	244,772
344	Linn	Pleasanton	347.0	3,133,977	30.00%	940,193	987,719	-47,526
346	Linn	Jayhawk	559.0	5,217,813	30.00%	1,565,344	1,534,596	30,748
362	Linn	Prairie View	908.6	8,171,442	30.00%	2,451,433	2,459,649	-8,216
274	Logan	Oakley	406.1	3,663,297	30.00%	1,098,989	1,021,941	77,048
275	Logan	Triplains	70.5	878,491	33.00%	289,902	323,981	-34,079
251	Lyon	North Lyon County	423.0	3,956,514	30.00%	1,186,954	1,211,303	-24,349
252	Lyon	Southern Lyon County	512.0	4,490,095	30.00%	1,347,029	1,350,252	-3,224
253	Lyon	Emporia	4,503.7	32,591,733	30.00%	9,777,520	9,558,122	219,398
397	Marion	Centre	215.5	2,521,956	30.00%	756,587	764,141	-7,554
398	Marion	Peabody-Burns	250.0	2,729,718	33.00%	900,807	906,437	-5,630
408	Marion	Marion-Florence	517.0	4,676,829	30.00%	1,403,049	1,349,977	53,072
410	Marion	Durham-Hillsboro-Lehigh	572.0	5,061,107	33.00%	1,670,165	1,621,498	48,667
411	Marion	Goessel	276.0	2,637,864	33.00%	870,495	863,699	6,796
364	Marshall	Marysville	713.5	6,069,706	30.00%	1,820,912	1,803,805	17,107
380	Marshall	Vermillion	565.5	4,578,619	30.00%	1,373,586	1,314,991	58,595
498	Marshall	Valley Heights	395.0	3,737,464	30.00%	1,121,239	1,173,503	-52,264
400	McPherson	Smoky Valley	921.5	7,263,018	33.00%	2,396,796	2,331,628	65,168
418	McPherson	McPherson	2,364.4	15,770,921	33.00%	5,204,404	5,028,614	175,790
419	McPherson	Canton-Galva	371.4	3,349,862	33.00%	1,105,454	1,151,022	-45,568
423	McPherson	Moundridge	392.9	3,388,560	33.00%	1,118,225	1,153,795	-35,570
448	McPherson	Inman	426.1	3,702,079	33.00%	1,221,686	1,196,840	24,846
225	Meade	Fowler	145.5	1,563,096	33.00%	515,822	577,905	-62,083
226	Meade	Meade	393.9	3,342,626	33.00%	1,103,067	1,138,479	-35,412
367	Miami	Osawatomie	1,154.5	10,024,357	30.00%	3,007,307	3,027,917	-20,610
368	Miami	Paola	2,010.5	13,441,872	33.00%	4,435,818	4,307,408	128,410
416	Miami	Louisburg	1,716.4	10,515,205	33.00%	3,470,018	3,528,496	-58,478
272	Mitchell	Waconda	313.8	2,967,353	30.00%	890,206	868,923	21,283
273	Mitchell	Beloit	791.0	6,567,127	30.00%	1,970,138	1,868,516	101,622
436	Montgomery	Caney Valley	766.0	6,184,330	30.00%	1,855,299	1,845,466	9,833
445	Montgomery	Coffeyville	1,723.3	13,373,059	30.00%	4,011,918	3,946,454	65,464
446	Montgomery	Independence	2,003.0	14,107,250	30.00%	4,232,175	4,108,647	123,528
447	Montgomery	Cherryvale	814.9	6,822,424	30.00%	2,046,727	2,013,841	32,886
417	Morris	Morris County	742.7	6,092,901	30.00%	1,827,870	1,782,072	45,798

	5/16/2017		Col 1	Col 2		Col 3	Col 4	Col 5
			SF17-145 Col 3	LFB BASE		2017-18	2016-17	
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			2017-18	(incl Sped)	Auth	Max LOB	LOB	Difference
<b>USD #</b>	<b>County</b>	<b>District Name</b>	Total Adj Enroll.	\$4,490	Pct	Budget	Budget	(Col 3 - Col 4)
<b>Total</b>	<b>STATE TOTALS</b>		472,772.5	3,565,322,331		1,099,865,497	1,067,746,822	32,118,675
217	Morton	Rolla	165.5	1,719,187	30.00%	515,756	588,359	-72,603
218	Morton	Elkhart	481.9	4,127,816	30.00%	1,238,345	1,288,319	-49,974
113	Nemaha	Prairie Hills	1,142.7	8,551,499	30.00%	2,565,450	2,488,805	76,645
115	Nemaha	Nemaha Central	584.8	4,885,837	30.00%	1,465,751	1,170,000	295,751
101	Neosho	Erie-Galesburg	518.0	5,110,713	30.00%	1,533,214	1,539,410	-6,196
413	Neosho	Chanute Public Schools	1,808.7	13,813,245	30.00%	4,143,974	4,090,402	53,572
106	Ness	Western Plains	109.5	1,404,052	30.00%	421,216	484,121	-62,905
303	Ness	Ness City	297.5	2,652,545	30.00%	795,764	771,787	23,977
211	Norton	Norton Community Schools	701.2	5,867,893	30.00%	1,760,368	1,759,037	1,331
212	Norton	Northern Valley	167.5	1,871,133	30.00%	561,340	585,990	-24,650
420	Osage	Osage City	666.5	5,558,168	30.00%	1,667,450	1,623,808	43,642
421	Osage	Lyndon	429.5	3,760,939	30.00%	1,128,282	1,111,848	16,434
434	Osage	Santa Fe Trail	999.7	8,634,297	30.00%	2,590,289	2,562,170	28,119
454	Osage	Burlingame Public School	300.0	2,684,966	30.00%	805,490	844,149	-38,659
456	Osage	Marais Des Cygnes Valley	236.5	2,531,670	30.00%	759,501	670,000	89,501
392	Osborne	Osborne County	284.1	2,717,667	30.00%	815,300	845,608	-30,308
239	Ottawa	North Ottawa County	616.9	5,167,155	33.00%	1,705,161	1,698,503	6,658
240	Ottawa	Twin Valley	591.7	5,018,530	33.00%	1,656,115	1,632,260	23,855
495	Pawnee	Ft Larned	914.6	7,709,842	30.00%	2,312,953	2,307,743	5,210
496	Pawnee	Pawnee Heights	143.5	1,583,982	33.00%	522,714	442,999	79,715
110	Phillips	Thunder Ridge Schools	221.0	2,543,460	30.00%	763,038	767,887	-4,849
325	Phillips	Phillipsburg	626.0	5,206,180	30.00%	1,561,854	1,525,889	35,965
326	Phillips	Logan	151.0	1,709,450	30.00%	512,835	565,637	-52,802
320	Pottawatomie	Wamego	1,524.6	10,116,570	30.00%	3,034,971	3,002,851	32,120
321	Pottawatomie	Kaw Valley	1,158.0	8,835,212	30.00%	2,650,564	2,634,833	15,731
322	Pottawatomie	Onaga-Havensville-Wheaton	301.0	2,738,531	30.00%	821,559	840,540	-18,981
323	Pottawatomie	Rock Creek	1,035.1	7,803,698	30.00%	2,341,109	2,213,144	127,965
382	Pratt	Pratt	1,130.0	8,992,070	30.00%	2,697,621	2,610,764	86,857
438	Pratt	Skyline Schools	411.0	3,642,624	31.00%	1,129,213	1,080,330	48,883
105	Rawlins	Rawlins County	347.4	3,151,078	30.00%	945,323	923,233	22,090
308	Reno	Hutchinson Public Schools	4,826.2	34,365,857	30.00%	10,309,757	10,287,770	21,987
309	Reno	Nickerson	1,108.5	9,075,658	30.00%	2,722,697	2,769,732	-47,035
310	Reno	Fairfield	296.0	3,171,955	30.00%	951,587	930,708	20,879
311	Reno	Pretty Prairie	258.0	2,404,678	30.00%	721,403	765,242	-43,839
312	Reno	Haven Public Schools	817.0	7,087,997	31.00%	2,197,279	2,248,779	-51,500
313	Reno	Buhler	2,276.3	15,565,633	30.00%	4,669,690	4,617,490	52,200
109	Republic	Republic County	508.0	4,653,566	30.00%	1,396,070	1,302,588	93,482
426	Republic	Pike Valley	222.5	2,336,104	30.00%	700,831	686,149	14,682
376	Rice	Sterling	523.2	4,510,502	30.00%	1,353,151	1,337,550	15,601
401	Rice	Chase-Raymond	167.0	1,922,146	30.00%	576,644	579,066	-2,422
405	Rice	Lyons	817.8	7,310,532	30.00%	2,193,160	1,893,090	300,070
444	Rice	Little River	321.9	2,917,725	30.00%	875,318	911,216	-35,899
378	Riley	Riley County	686.9	5,660,680	30.00%	1,698,204	1,679,444	18,760
383	Riley	Manhattan-Ogden	6,144.0	42,126,522	33.00%	13,901,752	13,364,245	537,507
384	Riley	Blue Valley	216.5	2,261,162	33.00%	746,183	671,635	74,548
269	Rooks	Palco	107.5	1,332,579	30.00%	399,774	455,135	-55,361
270	Rooks	Plainville	340.3	3,055,151	30.00%	916,545	962,024	-45,479
271	Rooks	Stockton	335.0	3,066,425	30.00%	919,928	834,528	85,400
395	Rush	LaCrosse	290.0	2,730,803	30.00%	819,241	830,000	-10,759
403	Rush	Otis-Bison	220.6	2,375,735	30.00%	712,721	706,643	6,078
399	Russell	Paradise	113.7	1,352,644	30.00%	405,793	446,473	-40,680
407	Russell	Russell County	830.2	6,827,281	33.00%	2,253,003	2,111,500	141,503
305	Saline	Salina	7,152.0	50,991,160	30.00%	15,297,348	15,002,490	294,858
306	Saline	Southeast Of Saline	692.0	5,619,897	30.00%	1,685,969	1,717,612	-31,643
307	Saline	Ell-Saline	462.5	3,942,552	30.00%	1,182,766	1,233,338	-50,572
466	Scott	Scott County	990.5	7,488,643	30.00%	2,246,593	2,096,672	149,921
259	Sedgwick	Wichita	48,737.2	383,379,541	30.00%	115,013,862	111,369,465	3,644,397
260	Sedgwick	Derby	6,709.8	44,728,520	30.00%	13,418,556	12,767,588	650,968
261	Sedgwick	Haysville	5,488.6	39,206,812	30.00%	11,762,044	11,075,570	686,474

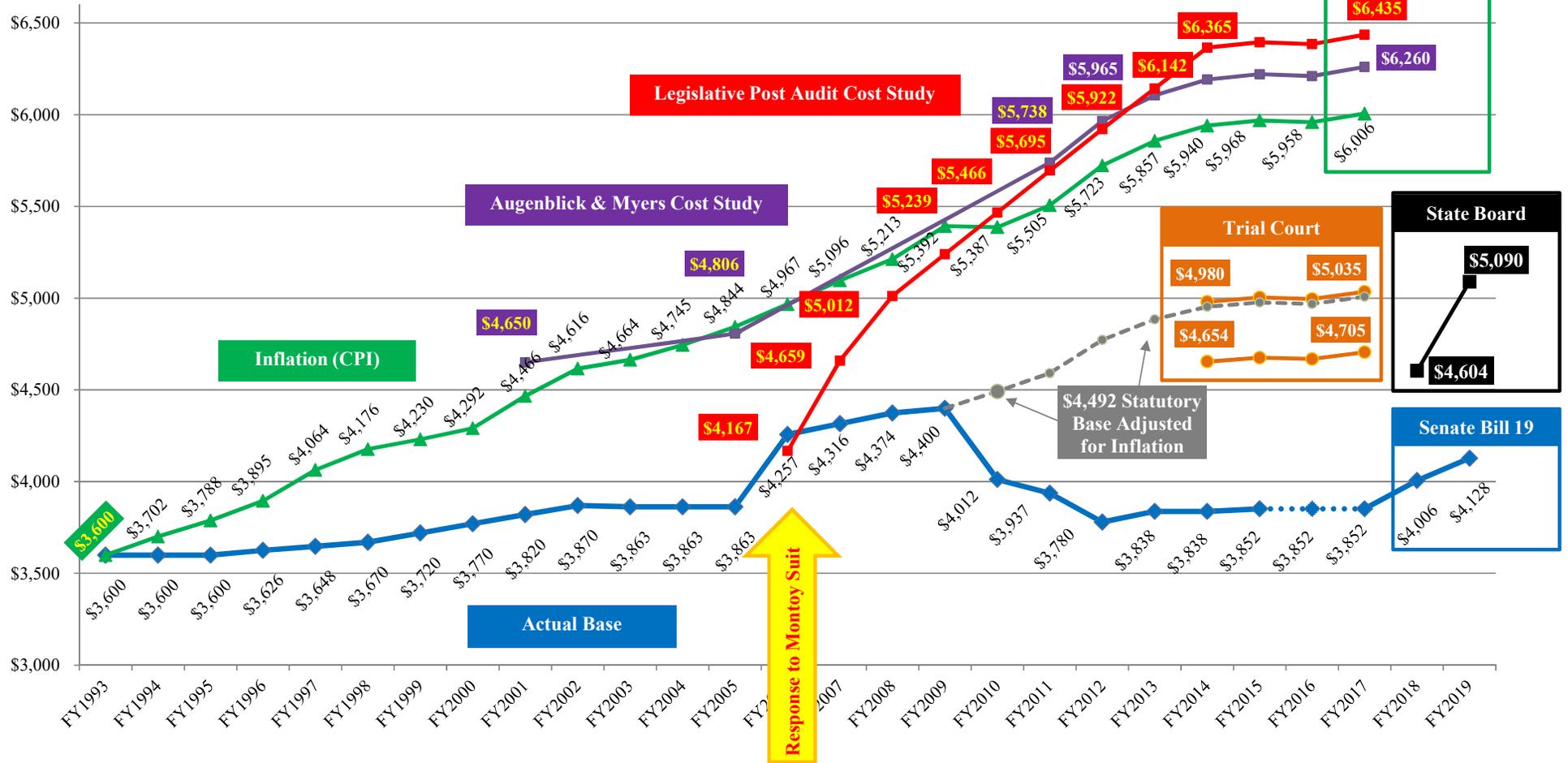
	5/16/2017		Col 1	Col 2		Col 3	Col 4	Col 5
			SF17-145 Col 3	LFB BASE		2017-18	2016-17	
			Proposed	Gen Fund	LOB	Proposed	Adopted	
			2017-18	(incl Sped)	Auth	Max LOB	LOB	Difference
USD #	County	District Name	Total Adj Enroll.	\$4,490	Pct	Budget	Budget	(Col 3 - Col 4)
<b>Total</b>		<b>STATE TOTALS</b>	472,772.5	3,565,322,331		1,099,865,497	1,067,746,822	32,118,675
262	Sedgwick	Valley Center Pub Sch	2,782.2	18,605,935	30.00%	5,581,781	5,321,342	260,439
263	Sedgwick	Mulvane	1,752.8	11,527,441	30.00%	3,458,232	3,411,536	46,696
264	Sedgwick	Clearwater	1,122.0	8,249,702	30.00%	2,474,911	2,471,795	3,116
265	Sedgwick	Goddard	5,587.9	36,451,741	30.00%	10,935,522	10,178,501	757,021
266	Sedgwick	Maize	6,762.7	43,510,529	30.00%	13,053,159	12,502,460	550,699
267	Sedgwick	Renwick	1,891.0	11,854,671	33.00%	3,912,041	3,900,441	11,600
268	Sedgwick	Cheney	781.1	6,173,465	30.00%	1,852,040	1,761,337	90,703
480	Seward	Liberal	4,903.0	37,926,902	30.00%	11,378,071	10,250,000	1,128,071
483	Seward	Kismet-Plains	699.0	7,481,219	30.00%	2,244,366	1,379,609	864,757
345	Shawnee	Seaman	3,746.6	25,293,009	30.00%	7,587,903	7,475,889	112,014
372	Shawnee	Silver Lake	694.0	5,344,150	30.00%	1,603,245	1,592,469	10,776
437	Shawnee	Auburn Washburn	6,249.4	41,429,691	30.00%	12,428,907	11,614,736	814,171
450	Shawnee	Shawnee Heights	3,512.5	23,600,692	30.00%	7,080,208	6,967,765	112,443
501	Shawnee	Topeka Public Schools	13,426.0	105,795,797	33.00%	34,912,613	33,616,616	1,295,997
412	Sheridan	Hoxie Community Schools	380.9	3,308,801	30.00%	992,640	887,978	104,662
352	Sherman	Goodland	907.0	7,461,694	30.00%	2,238,508	2,408,048	-169,540
237	Smith	Smith Center	395.0	3,774,384	33.00%	1,245,547	1,211,171	34,376
349	Stafford	Stafford	246.4	2,526,376	30.00%	757,913	740,990	16,923
350	Stafford	St John-Hudson	336.9	3,129,995	31.00%	970,298	981,774	-11,476
351	Stafford	Macksville	231.0	2,548,478	30.00%	764,543	803,447	-38,904
452	Stanton	Stanton County	444.7	4,002,465	30.00%	1,200,740	1,212,863	-12,124
209	Stevens	Moscow Public Schools	173.0	1,963,346	33.00%	647,904	674,130	-26,226
210	Stevens	Hugoton Public Schools	1,074.9	8,615,428	30.00%	2,584,628	2,554,725	29,903
353	Sumner	Wellington	1,596.5	11,971,481	30.00%	3,591,444	3,471,792	119,652
356	Sumner	Conway Springs	484.8	4,092,955	30.00%	1,227,887	1,248,630	-20,744
357	Sumner	Belle Plaine	601.0	5,348,547	30.00%	1,604,564	1,588,804	15,760
358	Sumner	Oxford	294.0	2,885,291	30.00%	865,587	925,529	-59,942
359	Sumner	Argonia Public Schools	187.5	2,042,808	30.00%	612,842	502,720	110,122
360	Sumner	Caldwell	233.0	2,373,496	33.00%	783,254	806,220	-22,966
509	Sumner	South Haven	202.5	2,205,176	33.00%	727,708	684,739	42,969
314	Thomas	Brewster	147.0	1,591,744	30.00%	477,523	382,827	94,696
315	Thomas	Colby Public Schools	893.4	7,085,312	30.00%	2,125,594	2,176,376	-50,782
316	Thomas	Golden Plains	181.6	2,228,110	30.00%	668,433	661,429	7,004
208	Trego	Wakeeney	380.5	3,410,987	30.00%	1,023,296	1,002,148	21,148
329	Wabaunsee	Mill Creek Valley	440.0	4,012,671	30.00%	1,203,801	1,269,535	-65,734
330	Wabaunsee	Mission Valley	492.0	4,786,137	30.00%	1,435,841	1,364,541	71,300
241	Wallace	Wallace County Schools	200.5	1,986,602	30.00%	595,981	566,166	29,815
242	Wallace	Weskan	102.5	1,181,496	33.00%	389,894	357,775	32,119
108	Washington	Washington Co. Schools	348.5	3,355,928	30.00%	1,006,778	1,006,913	-135
223	Washington	Barnes	367.4	3,364,059	30.00%	1,009,218	1,011,921	-2,703
224	Washington	Clifton-Clyde	318.0	2,925,567	30.00%	877,670	856,388	21,282
467	Wichita	Leoti	402.0	3,668,856	30.00%	1,100,657	1,141,740	-41,083
387	Wilson	Altoona-Midway	184.5	2,105,719	25.80%	543,276	605,830	-62,554
461	Wilson	Neodesha	719.0	5,929,903	33.00%	1,956,868	1,891,821	65,047
484	Wilson	Fredonia	662.8	5,735,126	30.00%	1,720,538	1,719,460	1,078
366	Woodson	Woodson	448.5	4,322,552	30.00%	1,296,766	1,261,137	35,629
202	Wyandotte	Turner-Kansas City	4,098.7	31,111,065	30.00%	9,333,320	9,053,413	279,907
203	Wyandotte	Piper-Kansas City	2,169.9	13,955,177	31.00%	4,326,105	3,726,052	600,053
204	Wyandotte	Bonner Springs	2,679.0	19,230,749	30.00%	5,769,225	5,426,138	343,087
500	Wyandotte	Kansas City	21,152.0	171,143,479	30.00%	51,343,044	49,972,534	1,370,510

# **Appendix F:**

Plaintiffs' Trial Exhibit 237, Updated

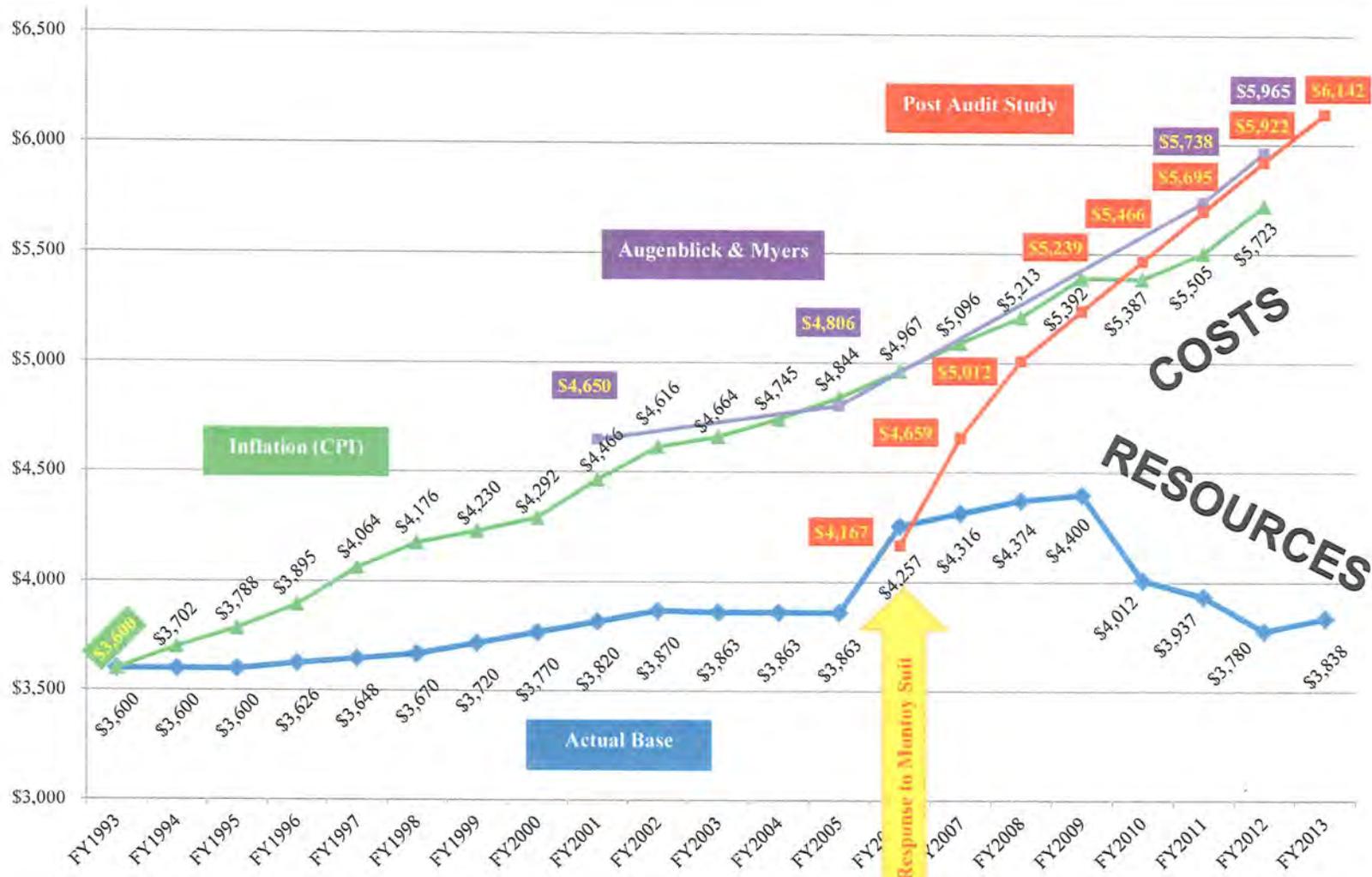
# Plaintiffs' Trial Exhibit 237 - Updated

## Kansas Base State Aid Per Pupil



- Actual Base: from Kansas Fiscal Facts (LEG003707) & SB294
- Inflation (CPI): from U.S. Department of Labor - All Urban Consumers - Kansas City, MO-KS - All Items, Base of 3600 adjusted for inflation each year (BLS000001-4)
- Augenblick & Myers: from May 2002 Study (LEG001414), June 2005 Update (LEG003516), October 2011 Update (EXP-MYERS000073), all amounts direct from reports except 2012-17 adjusted for inflation
- Post Audit Study: from January 2006 Cost Study (USD443 001586), January 17, 2006 Memo (LEG003410), all amounts direct from reports. 2007 through 2012 amounts are in 2007 dollars, 2015-17 adjusted for inflation
- Statutory Base of \$4,492 for FY10, adjusted for inflation using U.S. Department of Labor - All Urban Consumers - Kansas City, MO-KS - All Items
- Trial Court BSAPP from December 30, 2014 Opinion: \$4,980 was \$4,492 adjusted by Trial Court for inflation to FY14 dollars. \$4,654 was "a bottom range of reasonableness" if weightings increased and "LOB is to be consumed substantially in full to meet the Rose factors" (p. 111)
- State Board Budget Request for FY18 and FY19 - July 12, 2016 State Board Meeting Minutes
- 2017 Senate Bill 19, New Section 4

### Kansas Base State Aid Per Pupil



■ Actual Base: from Kansas Fiscal Facts (LEG003707) & SB294  
■ Inflation (CPI): from U.S. Department of Labor - All Urban Consumers - Kansas City, MO-KS - All Items, Base of 3600 adjusted for inflation each year (BLS000001-4)  
■ Augenblick & Myers: from May 2002 Study (LEG001414), June 2005 Update (LEG003516), October 2011 Update (EXP-MYERS000073), all amounts direct from reports except 2012 adjusted for inflation  
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