

Approved: Feb. 5, 2001
Date

MINUTES OF THE HOUSE K-12 EDUCATION COMMITTEE.

The meeting was called to order by Chairperson Ralph Tanner at 9:00 a.m. on January 31, 2001 in Room 313-S of the Capitol.

All members were present except:

Committee staff present: Ben Barrett, Legislative Research
Carolyn Rampey, Legislative Research
Avis Swartzman, Revisor of Statutes
Ann Deitcher, Committee Secretary

Conferees appearing before the committee:

The Chair introduced as a committee bill one proposed by Governor Graves covering his plan for school finance for the 2001 Legislative Session.

Representative Huebert moved for the acceptance of this bill. Representative Crow seconded the motion which carried by a voice vote.

The Chair spoke to the Committee of a bill that he requested be re-referred to the Education Committee from the Appropriation Committee. The bill deals with the return of retired teachers to the districts from which they retired, without penalty to their pensions or a salary cap.

Representative Lloyd requested the introduction of a bill, saying that the Sub-Committee on Accountability was looking at it before offering it before the full Committee. The request was approved by a voice vote.

Representative Tomlinson made the motion that was seconded by Representative Benlon for the introduction conceptually of the school finance package currently being studied by the Sub-Committee on School Finance. The motion carried on a voice vote.

Representative Benlon moved and Representative Ray seconded the request of a bill that would deal with the issue of school closings. The motion carried on a voice vote.

Chairman Tanner announced the members of a House sub-committee to serve jointly with a Senate sub-committee to review the Augenblick and Myers boundary study. On the Senate side, Senator Umbarger would serve as co-chair. Other senators would be Vratil, Downey, Lee and Teichman. Co-chair on the House side would be Representative Mason. Representatives Crow, Faber, Phelps, Ray and Tanner would also be on the sub-committee.

Chairman Tanner informed the Committee that they would not be working **HB 2094** as previously planned, until a later date.

The Chair then introduced the House Speaker, Kent Glasscock who spoke to the Committee of his Vision for Education. (Attachment 1). He closed by assuring the Committee that education would be the key component of the 2001 Legislative Session.

Ben Barrett and Dale Dennis appeared before the Committee to explain the School District Finance and Quality Act and Bond and Interest State Aid Program. (Attachment 2).

CONTINUATION SHEET

After a time, since the House was to convene on an earlier schedule than usual, 10:30 a.m., the Chair asked if the seminar could be concluded until a later date.

The floor was then re-opened for the introduction of bills.

Representative DiVita proposed a bill to the Committee that would be a method of cooperatively providing superintendents and other administrative services. Incentive bonuses would be offered to encourage participation in this plan.

Representative DiVita then said that after reviewing the boundary study on school performance and state funding she and Representative Ray wanted the Committee to consider putting it on a committee bill. She said they would introduce this as an independent bill and it would deal with increasing the Local Option Budget (LOB) Authority 3 years by 10% after which time they would sunset the DOB.

It was moved by Representative Divita and seconded by Representative Lloyd to accept the bill where the opportunity would be available for school districts to combine administrators under one regional superintendent. The motion carried by a voice vote.

The meeting was adjourned at 10:30. The next meeting is scheduled for Monday, February 5.

STATE OF KANSAS

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SPEAKER
House of Representatives

A VISION FOR EDUCATION

TESTIMONY
BY
SPEAKER KENT GLASSCOCK

SUBMITTED TO THE
HOUSE EDUCATION COMMITTEE
January 31, 2001

The Governor, in his state-of-the-state message challenged us in the legislature to take up the gauntlet and to define a vision for education. Let us take up the Governor's challenge. This is not a time for quick fixes, or for education "projects" which take a shot-gun approach to solving the education problems in our state. It is a time to define what makes an excellent public education, and to pursue that vision relentlessly.

There are a number of issues that continually arise in the discussions around education – all-day Kindergarten, at-risk 4-year-olds, and parent-teacher education to name a few. While each of those projects has merit, we lack the most important piece – an underlying vision – a map telling us where we are heading in K-12 education.

This year, I have asked Chairman Tanner to begin to draw that map – to define the kind of K-12 education we think best serves our children – and then to pursue funding for that vision. In the hopes of tackling this mammoth project, Chairman Tanner has created the two subcommittees on which you are currently serving. As a part of those subcommittees, each of you have a charge to create a long-term strategy for educating our youth.

This vision must put children at the center of our education system. This is not about what's good for the system, or even what's good for school districts. It's about every child learning the skills they need for success. We know several things from the research on education – and most of them match the common-sense our mothers used when we went to school.

We know the quality of the teacher in the classroom counts. It's the most important element we can provide in a child's education. A child with a bad teacher feels the effects for two years – and a child with two bad teachers in a row can be permanently left behind – particularly in the early years.

House Education Committee

Date: 1/31/01

Attachment # 1-1

We know children must acquire the basic skills by the end of the third grade. Children who can't read, write and do math by the time they start fourth grade are set up to fail. We don't do a child any favors when we socially promote him without the skills he needs to succeed.

Creating this vision isn't an easy task. We all have questions about how to implement it – but one thing is for certain – the answer isn't simply more money. I am asking each of you to tackle the tough questions, and look at the big issues this session. Keep an eye on what's best for our children and on enhancing local control. Your work this year is to chart a course for K-12 education in the state. I am confident you will craft a map for public education's future in Kansas.

2000-01 EDITION

**SCHOOL DISTRICT FINANCE AND QUALITY
PERFORMANCE ACT AND
BOND AND INTEREST STATE AID PROGRAM**

(2000-01 School Year)

**SCHOOL DISTRICT FINANCE AND
QUALITY PERFORMANCE ACT—
FORMULA FOR COMPUTING GENERAL STATE AID**

STATE FINANCIAL AID	<u>minus</u>	LOCAL EFFORT	<u>equals</u>	GENERAL STATE AID
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Kansas Legislative Research Department
May 1, 2000

House Education Committee

Date: 1/31/01

Attachment # 2-1

PART A

STATE FINANCIAL AID

BASE STATE AID PER PUPIL (BSAPP)	<u>times</u>	ADJUSTED ENROLLMENT	<u>equals</u>	STATE FINANCIAL AID (SFA)
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The BSAPP is \$3,820. However, if the appropriation in a school year for general state aid is insufficient to pay school districts' computed entitlements, the State Board of Education will reduce BSAPP – and, therefore, SFA – as necessary to match school district entitlements with the amount of funding that is available.

**STATE FINANCIAL AID:
ENROLLMENT ADJUSTMENTS AND
ENROLLMENT DECREASES**

In addition to the regular full-time equivalent enrollment in a school district, enrollment adjustments are added in order to reflect additional costs associated with serving certain pupil populations, transporting pupils, operating smaller and larger enrollment school districts, and adding and operating new school facilities (two provisions). There is a total of eight such weights.

Also, there is a “decreasing enrollment” feature which is designed to facilitate school district financial planning in the face of declining enrollments. This feature permits a school district with an enrollment decrease to base its SFA in the current school year on the greater of its enrollment in the preceding year or a three-year average (the current school year and the two immediately preceding school years). An adjustment adds on any preschool aged four-year-old at-risk pupils being served in the current school year.

ENROLLMENT ADJUSTMENTS

1. Low Enrollment

This weight applies to school districts having unweighted full-time equivalent (FTE) enrollments of under 1,725. The weights are based on 1991-92 school district general fund budgets

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per pupil. More specifically, the median budgets per pupil (BPP) at three points are used for applying a mathematical formula that produces uniform weight adjustments commensurate with enrollment variations.

Low Enrollment Adjustment Categories	Basis for Computing Weights	BPP Median	Median BPP Difference	Enrollment Range for Determining Adjustment Factor	Adjustment Factor	Calculation of BPP Used in Weight Adjustment
Under 100	BPP median of 75-125	\$7,337	NA	NA	NA	\$7,337
100-299	linear adjustment, from median of 75-125 to median of 200-399	\$7,337 \$5,406	\$ 7,337 <u>-5,406</u> \$ 1,931	200	$\frac{\$1,931}{200}$ equals \$9.655	\$7,337 minus \$9.655 times (E-100) equals BPP used for computing low enrollment weight
300-1,725	linear adjustment, from median of 200-399 to median of 1,900 and over	\$5,406 \$3,426	\$ 5,406 <u>-3,426</u> \$ 1,980	1,600	$\frac{\$1,980}{1,600}$ equals \$1.2375	\$5,406 minus \$1.2375 times (E-300) equals BPP used for computing low enrollment weight

"E" denotes regular enrollment of the district.

EXAMPLES: LOW ENROLLMENT ADJUSTMENT COMPUTATIONS

EXAMPLE 1

Enrollment = 95					
\$7,337.00		\$3,911.00		95	= low enrollment adjustment of 108.4
<u>-3,426.00</u>	then	\$3,426.00	equals	1.141565	
3,911.00				x 1.141565	
				108.448675	

EXAMPLE 2

Enrollment = 200					
\$7,337.00 - \$9.655 (E-100) equals \$965.50, so					
\$7,337.00		\$6,371.50		\$ 2,945.50	low enrollment adjustment of 171.9
<u>- 965.50</u>	then	<u>-3,426.00</u>	then	\$ 3,426.00	
				equals .859749	
				then	200
				x.859749	equals
Adjusted BPP		\$2,945.50			171.949800
\$6,371.50					

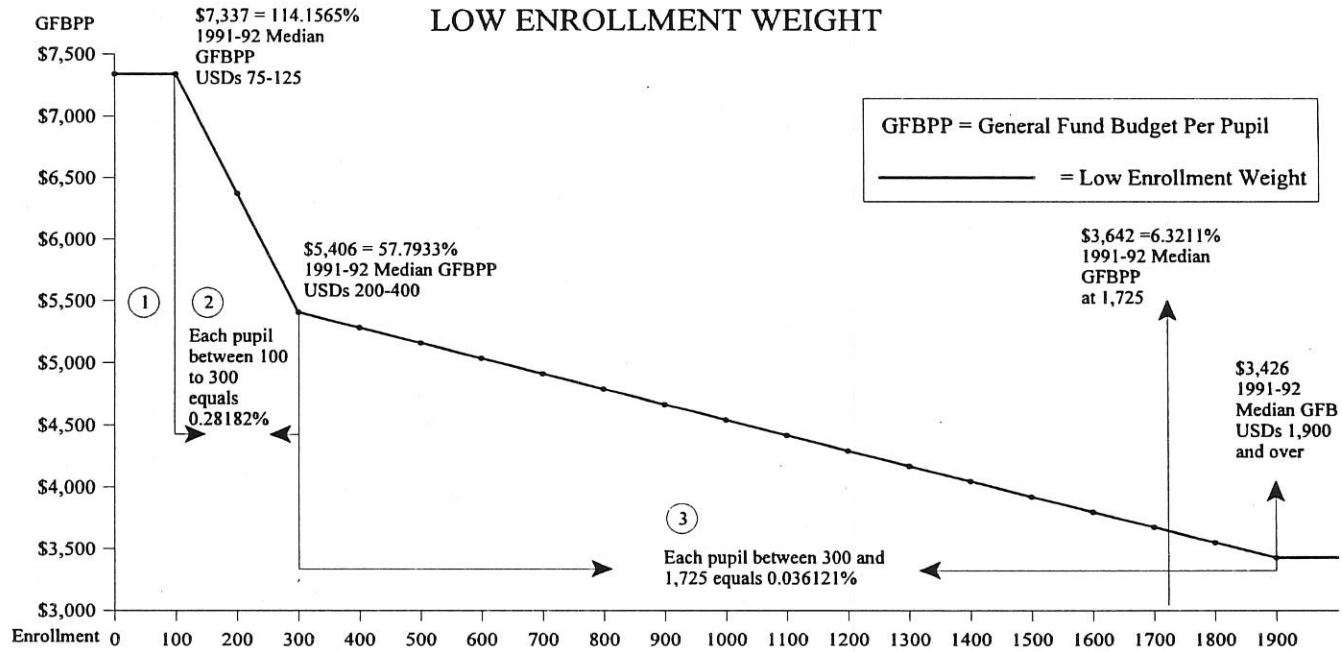
EXAMPLE 3 (USED FOR GENERAL STATE AID CALCULATION LATER IN THIS ILLUSTRATION)

Enrollment = 1,400					
\$5,406 - \$1.2375 (E-300) equals \$1,361.25 so					
\$5,406.00		\$4,044.75		\$ 618.75	low enrollment adjustment of 252.8
<u>-1,361.25</u>	then	<u>-3,426.00</u>	then	\$ 3,426.00	
				equals .180604	
				then	1,400
				x.180604	equals
Adjusted BPP		\$ 618.75			252.8456
\$4,044.75					



EXPLANATION:

LOW ENROLLMENT WEIGHT



GFBPP = General Fund Budget Per Pupil
 — = Low Enrollment Weight

- ① With a Base State Aid Per Pupil (BSAPP) of \$3,820, the low enrollment weight of districts having enrollments of 100 or fewer is \$4,360.78 per pupil
- ② With a BSAPP of \$3,820, the low enrollment weight of districts with enrollments of 100 to 300 ranges from \$4,360.78 to \$2,207.70. Each change of one pupil in this enrollment interval changes the low enrollment weight of a district by \$10.77—down or up inversely to the enrollment change.
- ③ With a BSAPP of \$3,820, the low enrollment weight of districts with enrollments of 300 to 1,725 ranges from \$2,207.70 to \$241.47. Each change of one pupil in this enrollment interval changes the low enrollment weight by about \$1.38—down or up inversely to the enrollment change.



2. Correlation

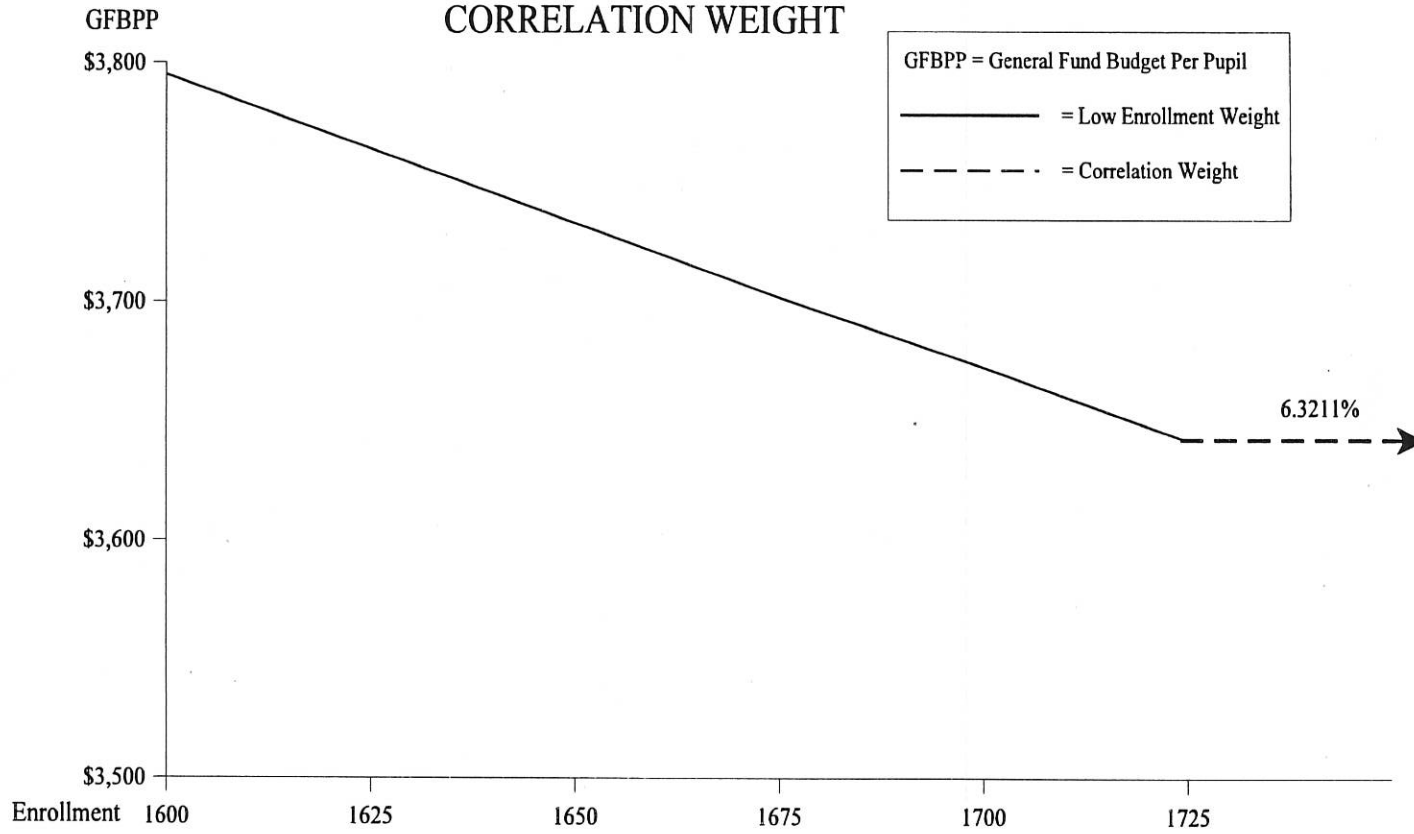
This weight applies to districts having unweighted FTE enrollments of 1,725 and over. It is determined by multiplying the full-time equivalent enrollment by a factor of 0.063211.

EXAMPLE

<u>FTE Enrollment (Sept. 20)</u>		<u>Factor</u>		<u>Correlation Weight Adjustment</u>
5,000	<u>times</u>	0.063211	<u>equals</u>	316.1

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EXPLANATION: CORRELATION WEIGHT



NOTE: With BSAPP of \$3,820, the correlation weight is \$241.47 per pupil for all districts with enrollments of 1,725 and over.

3. Transportation

This weight helps compensate school districts for providing transportation to public school pupils who reside 2.5 miles or more by the usually traveled road from the school attended.

The preceding year's cost of providing transportation to public and nonpublic school pupils, adjusted to net out costs of transporting pupils who live less than 2.5 miles from school, is determined. The resulting amount is divided by the number of public school pupils enrolled in the district who resided 2.5 miles or more by the usually traveled road from the school attended and for whom transportation was made available by the district. The result (quotient) is the per pupil cost of transportation.

The per pupil cost of transportation of each district is then plotted on a density-cost graph. A statistical technique is employed to construct a "curve of best fit" for all school districts. (This procedure recognizes the relatively higher costs of per pupil transportation in sparsely populated areas as contrasted with densely populated areas.)

Based on a district's density (number of pupils enrolled in the district who reside 2.5 miles or more by the usually traveled road from school divided by the number of square miles in the district), the point on the curve of best fit is identified for each district. This is the formula per pupil cost of transportation of the district.

The formula per pupil cost then is divided by the BSAPP and the quotient is multiplied by the number of public school pupils in the current school year who live more than 2.5 miles from the school and for whom transportation is being provided. The result is the district's transportation weight enrollment adjustment.

EXAMPLE

1. From Density-Cost Graph: Formula Per Pupil Cost of Transportation = \$626
2. Number of pupils transported 2.5 miles or more in current year = 500
3. BSAPP = \$3,820

THEN

$\frac{\$ 626}{\$3,820} \text{ equals } .1639 \text{ and } \frac{500}{82.0} \text{ so weight adjustment for transportation equals } 82.0$

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4. Vocational Education (Program Weight)

This weight is determined by multiplying the FTE enrollment in vocational education programs approved by the State Board of Education by a factor of 0.5. Revenue generated by the weight must be spent for vocational education.

EXAMPLE

<u>FTE Equivalent Vocational Education Enrollment (Sept. 20)</u>		<u>Factor</u>		<u>Vocational Education Program Weight Adjustment</u>
60.0	<u>times</u>	0.5	<u>equals</u>	30.0

5. Bilingual Education (Program Weight)

This weight is determined by multiplying the FTE enrollment in bilingual education programs approved by the State Board of Education by a factor of 0.2. Revenue generated by this weight must be spent for bilingual education.

EXAMPLE

<u>FTE Bilingual Program Enrollment (Sept. 20)</u>		<u>Factor</u>		<u>Bilingual Education Program Weight Adjustment</u>
40.0	<u>times</u>	0.2	<u>equals</u>	8.0

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6. At-Risk Pupil

This weight is determined by multiplying the number of pupils of a district who qualify for free meals under the National School Lunch Program by a factor of .09. A further condition is that in order for it to obtain this weight, a school district must maintain an at-risk pupil assistance plan approved by the State Board of Education. All revenue generated by this weight must be spent for at-risk pupil programs.

Pupils who receive services under the plan are determined on the basis of at-risk factors determined by the school district board of education and not by virtue of eligibility for free meals under the National School Lunch Program.

EXAMPLE

<u>Number of Pupils Qualifying for Free Lunches (Sept. 20)</u>		<u>Factor</u>		<u>At-Risk Pupil Weight Adjustment</u>
420	<u>times</u>	0.09	<u>equals</u>	37.8

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7. School Facilities

This weight is assigned for costs associated with beginning operation of new school facilities. The enrollment in the new school facility is multiplied by a factor of .25 to produce the weight adjustment.

In order to qualify for this weight, the district must have utilized the full amount of the local option budget (LOB) authority authorized for the school year. This weight is available for two school years only—the year in which the facility operation is commenced and the following year.

EXAMPLE

<u>Enrollment of Pupils in New School Facility (Sept. 20)</u>		<u>Factor</u>		<u>School Facilities Weight Adjustment</u>
260	<u>times</u>	0.25	<u>equals</u>	65.0

8. Ancillary School Facilities

The law permits a school district to appeal to the State Board of Tax Appeals for permission to levy a property tax for up to two years to defray costs associated with commencing operation of a new facility beyond the costs otherwise financed under the law. To qualify for this tax levying authority, the district must have begun operation of one or more new facilities in the preceding or current school year (or both), have adopted the maximum LOB, and have had extraordinary enrollment growth, as determined by the State Board of Education. This tax levying authority may extend for an additional three years, in accord with the following requirements. The school district's board of education must determine that the costs attributable to commencing operation of the new school facility (or facilities) are significantly greater than the costs of operating other school facilities in the district. The tax that then may be levied is computed by the State Board of Education by first determining the amount produced by the tax levied for operation of the facility (or facilities) by the district in the second year of the initial tax levying authority and by adding the amount of general state aid attributable to the school facilities weight in that year. Of the amount so computed, 75 percent, 50 percent, and 25 percent, respectively, are the amounts that may be levied during the three-year period.

An amount equal to the levy approved by the State Board of Tax Appeals is converted to the ancillary school facilities weight. The weight is calculated each year by dividing the amount of the levy authority approved by the State Board of Tax Appeals by BSAPP.

EXAMPLE

<u>Amount of Authorized Tax Levy</u>		<u>BSAPP</u>		<u>Ancillary School Facilities Adjustment</u>
\$250,000	divided by	\$3,820	equals	65.4

NOTE: The school district levies the amount approved by the State Board of Tax Appeals. The proceeds are then credited to the State School District Finance Fund.

NOTE: All pupil weight adjustments are based on current year features. An exception applies when the enrollment of a district in the current year has decreased from that of the preceding year. In those instances, the low enrollment weight or correlation weight for the preceding year, or the three-year average, whichever applies, is used.

DECREASING ENROLLMENT PROVISION

When a district's enrollment in the current school year has decreased from the preceding school year, the district may base its budget on the greater of unweighted full-time equivalent enrollment of the preceding year or the three-year average of unweighted full-time equivalent enrollment (current school year and two immediately preceding school years).

EXAMPLE

A. September 20 Enrollment—Current Year <u>less</u> Preschool Aged At-Risk Program Enrollment	1,375
September 20 Enrollment in Preceding School Year <u>less</u> Preschool Aged At-Risk Program Enrollment	1,390
Alternative Enrollment to Be Used in Current School Year	1,390
B. September 20 Enrollment <u>less</u> Preschool Aged At-Risk Program Enrollment:	
Current School Year	1,375
Preceding School Year	1,390
Second Preceding School Year	<u>1,402</u>
Average	1,389
Alternative Enrollment to Be Used in Current School Year	1,389
Enrollment for Current School Year (Greater of A or B)	1,390
Plus Preschool Aged At-Risk Program Enrollment in Current Year @ 0.5	<u>10</u>
Enrollment	1,400

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PART B

LOCAL EFFORT

A school district's local effort is, in essence, a credit against its general state aid entitlement. Local effort represents locally generated resources that are available to the school district general fund to help finance the district's educational program.

The following items are defined as local effort:

Example

\$ 1,800,000	1.	proceeds of the uniform school district general fund property tax—20 mills in 1999 and 2000, both including the \$20,000 residential exemption,
3,000	2.	unexpended and unencumbered balances remaining in the general fund,
1,800	3.	unexpended and unencumbered balances remaining in the "program weighted" funds, <i>i.e.</i> ,— transportation, bilingual, and vocational education funds except for the vocational fund of a district which operates a vocational school, and
5,000	4.	industrial revenue bond and port authority bond in lieu of tax payments,
200	5.	mineral production tax receipts,
None	6.	75 percent of federal Impact Aid, in accord with federal law and regulations,
None	7.	tuition paid on behalf of nonresident pupils for enrollment in regular education services,
None	8.	motor vehicle tax receipts, ⁽¹⁾
None	9.	rental/lease vehicle excise tax receipts, ⁽¹⁾ and
None	10.	remaining proceeds of the former general fund and transportation tax levies prior to their repeal (now obsolete as this taxing authority was repealed in 1992).

TOTAL LOCAL _____
EFFORT \$ 1,810,000

- NOTES:** 1. This school district general fund revenue source was phased out over a five-year period. After FY 2000 there are no receipts from this source.
2. If the sum of a district's local effort exceeds its SFA entitlement, the district receives no general state aid and the "excess" amount is remitted to the State Treasurer and is credited to the State School District Finance Fund. Revenue in this fund is used for school district general state aid.

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PART C

GENERAL STATE AID

A district's general state aid entitlement is determined by subtracting the district's local effort from its SFA.

EXAMPLE

	\$	7,414,620	SFA*
minus		<u>1,810,000</u>	Local Effort**
equals	\$	5,604,620	GENERAL STATE AID

This example is based on a district that receives low enrollment weight. Thus, the correlation weight example is not applicable in this instance.

* \$3,820 BSAPP times 1,941.0 (adjusted enrollment—includes pupil weights). However, if the appropriation for general state aid is insufficient to fund all school district entitlements, the \$3,820 BSAPP is reduced to the level at which entitlements may be funded.

** Sum of local effort items.

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**USD Form 150
2000-2001
ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET**

(This form should be included with the budget document and filed with the State Department of Education)

General Fund Budget – Lines 1 through 11

1. Estimated 9-20-2000 FTE enrollment (from Table I, if enrollment declined) (Exclude 4 yr old at-risk FTE.)	=	<u>1,034.9</u>
2. Estimated 9-20-2000 4 yr old at risk FTE enrollment (e)(Must be approved.)(At-risk students count as .5 FTE)	=	<u>0.0</u>
3. Total Estimated 9-20-2000 FTE Enrollment (Line 1 + Line 2)	=	<u>1,034.9</u>
4. Estimated low and correlation weighted enrollment for districts. 9-20-2000 FTE enrollment (from line 3) <u>1,034.9</u> x <u>0.312481</u> factor (from Table II or pages 4, 5) (Line 3)	=	<u>323.4</u>
5. Estimated weighted bilingual education enrollment. 9-20-2000 bilingual FTE (a) <u>0.0000</u> x .2	=	<u>0.0</u>
6. Estimated weighted vocational education enrollment. 9-20-2000 vocational education FTE(b) <u>44.8000</u> x .5	=	<u>22.4</u>
7. Estimated weighted at-risk student enrollment(c). Number of eligible students that qualify for free lunches as of 9-20-2000 <u>170.0</u> x .09	=	<u>15.3</u>
8. Estimated weighted FTE for new facilities. 9-20-2000 enrollment of students attending a new facility (d) _____ x .25.	=	<u>0.0</u>
9. Estimated weighted FTE for transportation. (Table III, Line 5)	=	<u>97.0</u>
10. Estimated ancillary facilities weighting. Amount of tax appeal _____ ÷	\$3,820 =	<u>0.0</u>
11. Estimated 2000-2001 operating budget. (Lines 3 through 10) <u>1,493.0</u> x	\$3,820 =	<u>\$5,703,260</u>

Local Option Budget -- See Form 155

APPROVED COURSES/CLASSES/PLAN LISTED BELOW MUST QUALIFY UNDER K.S.A. 72-6407 et. seq.

- (a) FTE is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2000 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours _____ ÷ 6 = 0.0000 (Record on Line 5)
- (b) FTE is computed by taking the total clock hours of vocational education students who are enrolled and attending in an approved vocational class on 9-20-2000 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 268.8 ÷ 6 = 44.8000 (Record on Line 6)
- (c) USD must have an approved at-risk pupil assistance plan for the school district.
- (d) The weighting for this category cannot be used unless a local option budget of 25% was utilized by your school district. See additional definition on the bottom of Page 3. Weighting is allowable for 2 years only.
- (e) Four year old at risk students are counted as .5 FTE. USD must be approved by the Kansas State Department of Education.

(NOTE: If September 20 falls on a weekend, the following Monday will be the official count date.)

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TABLE I

Declining Enrollment Calculation

1. September 20, 1999, FTE enrollment (Excludes 4 yr old at risk students.)	=	<u>1,034.5</u>
2. September 20, 2000, FTE enrollment (Excludes 4 yr old at risk students.)	=	<u>1,025.0</u>
3. 3 YR AVG FTE: ($\frac{1,045.1}{(9/20/98 \text{ FTE})^*} + \frac{1,034.5}{(\text{line 1})} + \frac{1,025.0}{(\text{line 2})}$)/3= $\frac{1,034.9}{(\text{goes to line 3})}$	=	<u>1,034.9</u>
*Excludes 4 yr old at risk students.		
4. FTE enrollment for budget purposes (higher of line 1, 2 or 3) (Goes to page 1, line 1.)	=	<u>1,034.9</u>

TABLE II

Low and Correlation Weighting Factor

Enrollment of District

0 - 99.9	1.141565
100 - 299.9	{[7337 - 9.655 (E - 100)]+3426} - 1
300 - 1,724.9	{[5406 - 1.237500 (E - 300)]+3426} - 1
1725 and over	0.063211

"E" is 9-20-2000 FTE Enrollment (from Page 1, line 3)

EXAMPLE: (FTE of 954.0)

FOR COMPUTED FACTORS
SEE 2000-2001 LOW ENROLLMENT
AND CORRELATION FACTOR
TABLE (PAGES 4 AND 5)

{[5406 - 1.237500 (954.0 - 300)]+3426}-1
{[5406 - 1.237500 (654.0)]+3426}-1
{[5406 - 809.325]+3426}-1
{4597.675+3426} - 1
1.341703 - 1
0.341703

TABLE III

Transportation Weighting

1. Area of district in square miles 9-20-2000.	=	<u>153.1</u>
2. All public pupils transported or for whom transportation is being made available 9-20-2000 who reside in the district 2.5 miles or more (Estimated)	=	<u>790.0</u>
3. Index of density = Line 2 $\frac{790.0}{153.1}$ divided by Line 1	=	<u>5.16</u>
4. Using index of density (Line 3), determine amount from density table on attached pages 6 and 7.	=	<u>0.1228</u>
5. Estimated weighted FTE for transportation. 9-20-2000 number of resident students over 2.5 miles (line 2) $\frac{790.0}{0.1228}$ x factor (Line 4) (to Line 9, Page 1)	=	<u>97.0</u>

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ADDITIONAL DEFINITION FOR SCHOOL FACILITIES (Must use a 25% LOB to qualify for this provision.)

a) School Facilities Definition - School facilities weighting is available for school districts whose local option budget (LOB) is 25 percent of its general fund and have constructed an entirely new facility or an addition to an existing facility. The determination of weighting will be based upon the number of full-time equivalent (FTE) students that are enrolled and attending in the new facility September 20. In the case of school districts that have constructed an addition to existing facilities, the number of students that are enrolled and attending in the new addition will be counted on a full-time equivalent basis (see example 2.) The additional weighting for this provision of the law is applicable for two years only. For a new facility, the FTE is for the entire building (see example 1). For additions to an existing facility, the following calculating would be utilized.

Example #1: (For new buildings.)

For a totally new constructed building, the FTE equals the total enrollment FTE for that building.

	<u>Headcount</u>	<u>FTE</u>
Kindergarten	77	38.5
Grade 1	87	87.0
Grade 2	81	81.0
Grade 3	75	75.0
Weighting for example:		$281.5 \times .25 = 70.4 \times \$3,820 = \$268,928$

Example #2: (For new additions)

Total number of students in each new classroom _____
 Number of class periods (divide by) _____
 Full-time equivalent enrollment = _____

Example: New classroom A = 105 students for the day
 New classroom B = 154 students for the day
 New classroom C = 133 students for the day
 New classroom D = 121 students for the day
 TOTAL = 513

 divide by 7 class periods
 = 73.3 FTE

Weighting for above example: $73.3 \times .25 = 18.3 \times \$3,820 = \$69,906$

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N		TRAN		TRAN		TRAN		TRAN		TRAN		TRAN		TRAN		N	
DENSITY	FACTOR	DENSITY	FACTOR	DENSITY	FACTOR	DENSITY	FACTOR	DENSITY	FACTOR	DENSITY	FACTOR	DENSITY	FACTOR	DENSITY	FACTOR	OR	
7.21	.1132	8.01	.1104	8.81	.1078	9.61	.1056	10.41	.1036	11.21	.1017	12.01	.1000	12.81	.0985	13.61	.0970
7.22	.1132	8.02	.1103	8.82	.1078	9.62	.1056	10.42	.1035	11.22	.1017	12.02	.1000	12.82	.0984	13.62	.0970
7.23	.1131	8.03	.1103	8.83	.1078	9.63	.1055	10.43	.1035	11.23	.1017	12.03	.1000	12.83	.0984	13.63	.0970
7.24	.1131	8.04	.1103	8.84	.1077	9.64	.1055	10.44	.1035	11.24	.1016	12.04	.1000	12.84	.0984	13.64	.0970
7.25	.1131	8.05	.1102	8.85	.1077	9.65	.1055	10.45	.1035	11.25	.1016	12.05	.0999	12.85	.0984	13.65	.0970
7.26	.1130	8.06	.1102	8.86	.1077	9.66	.1055	10.46	.1034	11.26	.1016	12.06	.0999	12.86	.0984	13.66	.0969
7.27	.1130	8.07	.1102	8.87	.1077	9.67	.1054	10.47	.1034	11.27	.1016	12.07	.0999	12.87	.0984	13.67	.0969
7.28	.1129	8.08	.1101	8.88	.1076	9.68	.1054	10.48	.1034	11.28	.1016	12.08	.0999	12.88	.0983	13.68	.0969
7.29	.1129	8.09	.1101	8.89	.1076	9.69	.1054	10.49	.1034	11.29	.1015	12.09	.0999	12.89	.0983	13.69	.0969
7.30	.1129	8.10	.1101	8.90	.1076	9.70	.1053	10.50	.1033	11.30	.1015	12.10	.0998	12.90	.0983	13.70	.0969
7.31	.1128	8.11	.1100	8.91	.1075	9.71	.1053	10.51	.1033	11.31	.1015	12.11	.0998	12.91	.0983	13.71	.0969
7.32	.1128	8.12	.1100	8.92	.1075	9.72	.1053	10.52	.1033	11.32	.1015	12.12	.0998	12.92	.0983	13.72	.0968
7.33	.1128	8.13	.1100	8.93	.1075	9.73	.1053	10.53	.1033	11.33	.1014	12.13	.0998	12.93	.0982	13.73	.0968
7.34	.1127	8.14	.1099	8.94	.1075	9.74	.1052	10.54	.1032	11.34	.1014	12.14	.0998	12.94	.0982	13.74	.0968
7.35	.1127	8.15	.1099	8.95	.1074	9.75	.1052	10.55	.1032	11.35	.1014	12.15	.0997	12.95	.0982	13.75	.0968
7.36	.1126	8.16	.1099	8.96	.1074	9.76	.1052	10.56	.1032	11.36	.1014	12.16	.0997	12.96	.0982	13.76	.0968
7.37	.1126	8.17	.1098	8.97	.1074	9.77	.1052	10.57	.1032	11.37	.1014	12.17	.0997	12.97	.0982	13.77	.0968
7.38	.1126	8.18	.1098	8.98	.1073	9.78	.1051	10.58	.1031	11.38	.1013	12.18	.0997	12.98	.0982	13.78	.0967
7.39	.1125	8.19	.1098	8.99	.1073	9.79	.1051	10.59	.1031	11.39	.1013	12.19	.0997	12.99	.0981	13.79	.0967
7.40	.1125	8.20	.1097	9.00	.1073	9.80	.1051	10.60	.1031	11.40	.1013	12.20	.0996	13.00	.0981	13.80	.0967
7.41	.1125	8.21	.1097	9.01	.1072	9.81	.1051	10.61	.1031	11.41	.1013	12.21	.0996	13.01	.0981	13.81	.0967
7.42	.1124	8.22	.1097	9.02	.1072	9.82	.1050	10.62	.1031	11.42	.1013	12.22	.0996	13.02	.0981	13.82	.0967
7.43	.1124	8.23	.1096	9.03	.1072	9.83	.1050	10.63	.1030	11.43	.1012	12.23	.0996	13.03	.0981	13.83	.0967
7.44	.1124	8.24	.1096	9.04	.1072	9.84	.1050	10.64	.1030	11.44	.1012	12.24	.0996	13.04	.0980	13.84	.0966
7.45	.1123	8.25	.1096	9.05	.1071	9.85	.1050	10.65	.1030	11.45	.1012	12.25	.0995	13.05	.0980	13.85	.0966
7.46	.1123	8.26	.1095	9.06	.1071	9.86	.1049	10.66	.1030	11.46	.1012	12.26	.0995	13.06	.0980	13.86	.0966
7.47	.1122	8.27	.1095	9.07	.1071	9.87	.1049	10.67	.1029	11.47	.1011	12.27	.0995	13.07	.0980	13.87	.0966
7.48	.1122	8.28	.1095	9.08	.1070	9.88	.1049	10.68	.1029	11.48	.1011	12.28	.0995	13.08	.0980	13.88	.0966
7.49	.1122	8.29	.1094	9.09	.1070	9.89	.1048	10.69	.1029	11.49	.1011	12.29	.0995	13.09	.0980	13.89	.0966
7.50	.1121	8.30	.1094	9.10	.1070	9.90	.1048	10.70	.1029	11.50	.1011	12.30	.0994	13.10	.0979	13.90	.0965
7.51	.1121	8.31	.1094	9.11	.1070	9.91	.1048	10.71	.1028	11.51	.1011	12.31	.0994	13.11	.0979	13.91	.0965
7.52	.1121	8.32	.1093	9.12	.1069	9.92	.1048	10.72	.1028	11.52	.1010	12.32	.0994	13.12	.0979	13.92	.0965
7.53	.1120	8.33	.1093	9.13	.1069	9.93	.1047	10.73	.1028	11.53	.1010	12.33	.0994	13.13	.0979	13.93	.0965
7.54	.1120	8.34	.1093	9.14	.1069	9.94	.1047	10.74	.1028	11.54	.1010	12.34	.0994	13.14	.0979	13.94	.0965
7.55	.1120	8.35	.1092	9.15	.1068	9.95	.1047	10.75	.1027	11.55	.1010	12.35	.0993	13.15	.0978	13.95	.0965
7.56	.1119	8.36	.1092	9.16	.1068	9.96	.1047	10.76	.1027	11.56	.1010	12.36	.0993	13.16	.0978	13.96	.0964
7.57	.1119	8.37	.1092	9.17	.1068	9.97	.1046	10.77	.1027	11.57	.1009	12.37	.0993	13.17	.0978	13.97	.0964
7.58	.1118	8.38	.1092	9.18	.1068	9.98	.1046	10.78	.1027	11.58	.1009	12.38	.0993	13.18	.0978	13.98	.0964
7.59	.1118	8.39	.1091	9.19	.1067	9.99	.1046	10.79	.1027	11.59	.1009	12.39	.0993	13.19	.0978	13.99	.0964
7.60	.1118	8.40	.1091	9.20	.1067	10.00	.1046	10.80	.1026	11.60	.1009	12.40	.0992	13.20	.0978	14.00	.0964
7.61	.1117	8.41	.1091	9.21	.1067	10.01	.1045	10.81	.1026	11.61	.1008	12.41	.0992	13.21	.0977	14.01	.0964
7.62	.1117	8.42	.1090	9.22	.1066	10.02	.1045	10.82	.1026	11.62	.1008	12.42	.0992	13.22	.0977	14.02	.0963
7.63	.1117	8.43	.1090	9.23	.1066	10.03	.1045	10.83	.1026	11.63	.1008	12.43	.0992	13.23	.0977	14.03	.0963
7.64	.1116	8.44	.1090	9.24	.1066	10.04	.1045	10.84	.1025	11.64	.1008	12.44	.0992	13.24	.0977	14.04	.0963
7.65	.1116	8.45	.1089	9.25	.1066	10.05	.1044	10.85	.1025	11.65	.1008	12.45	.0992	13.25	.0977	14.05	.0963
7.66	.1116	8.46	.1089	9.26	.1065	10.06	.1044	10.86	.1025	11.66	.1007	12.46	.0991	13.26	.0976	14.06	.0963
7.67	.1115	8.47	.1089	9.27	.1065	10.07	.1044	10.87	.1025	11.67	.1007	12.47	.0991	13.27	.0976	14.07	.0963
7.68	.1115	8.48	.1088	9.28	.1065	10.08	.1044	10.88	.1024	11.68	.1007	12.48	.0991	13.28	.0976	14.08	.0962
7.69	.1115	8.49	.1088	9.29	.1065	10.09	.1043	10.89	.1024	11.69	.1007	12.49	.0991	13.29	.0976	14.09	.0962
7.70	.1114	8.50	.1088	9.30	.1064	10.10	.1043	10.90	.1024	11.70	.1007	12.50	.0991	13.30	.0976	14.10	.0962
7.71	.1114	8.51	.1087	9.31	.1064	10.11	.1043	10.91	.1024	11.71	.1006	12.51	.0990	13.31	.0976	14.11	.0962
7.72	.1113	8.52	.1087	9.32	.1064	10.12	.1043	10.92	.1024	11.72	.1006	12.52	.0990	13.32	.0975	14.12	.0962
7.73	.1113	8.53	.1087	9.33	.1063	10.13	.1042	10.93	.1023	11.73	.1006	12.53	.0990	13.33	.0975	14.13	.0962
7.74	.1113	8.54	.1087	9.34	.1063	10.14	.1042	10.94	.1023	11.74	.1006	12.54	.0990	13.34	.0975	14.14	.0961
7.75	.1112	8.55	.1086	9.35	.1063	10.15	.1042	10.95	.1023	11.75	.1006	12.55	.0990	13.35	.0975	14.15	.0961
7.76	.1112	8.56	.1086	9.36	.1063	10.16	.1042	10.96	.1023	11.76	.1005	12.56	.0989	13.36	.0975	14.16	.0961
7.77	.1112	8.57	.1086	9.37	.1062	10.17	.1041	10.97	.1022	11.77	.1005	12.57	.0989	13.37	.0975	14.17	.0961
7.78	.1111	8.58	.1085	9.38	.1062	10.18	.1041	10.98	.1022	11.78	.1005	12.58	.0989	13.38	.0974	14.18	.0961
7.79	.1111	8.59	.1085	9.39	.1062	10.19	.1041	10.99	.1022	11.79	.1005	12.59	.0989	13.39	.0974	14.19	.0961
7.80	.1111	8.60	.1085	9.40	.1061	10.20	.1041	11.00	.1022	11.80	.1005	12.60	.0989	13.40	.0974	14.20	.0960
7.81	.1110	8.61	.1084	9.41	.1061	10.21	.1040	11.01	.1022	11.81	.1004	12.61	.0988	13.41	.0974	14.21	.0960
7.82	.1110	8.62	.1084	9.42	.1061	10.22	.1040	11.02	.1021	11.82	.1004	12.62	.0988	13.42	.0974	14.22	.0960
7.83	.1110	8.63	.1084	9.43	.1061	10.23	.1040	11.03	.1021	11.83	.1004	12.63	.0988	13.43	.0973	14.23	.0960
7.84	.1109	8.64	.1083	9.44	.1060	10.24	.1040	11.04	.1021	11.84	.1004	12.64	.0988	13.44	.0973	14.24	.0960
7.85	.1109	8.65	.1083	9.45	.1060	10.25	.1039	11.05	.1021	11.85	.1003	12.65	.0988	13.45	.0973	14.25	.0960
7.86	.1109	8.66	.1083	9.46	.1060	10.26	.1039	11.06	.1020	11.86	.1003	12.66	.0988	13.46	.0973	14.26	.0959
7.87	.1108	8.67	.1083	9.47	.1060	10.27	.1039	11.07	.1020	11.87	.1003	12.67	.0987	13.47	.0973	14.27	.0959
7.88	.1108	8.68	.1082	9.48	.1059	10.28	.1039	11.08	.1020	11.88	.1003	12.68	.0987	13.48	.0973	14.28	.0959
7.89	.1108	8.69	.1082	9.49	.1059	10.29	.1038	11.09	.1020	11.89	.1003	12.69	.0987	13.49	.0972	14.29	.0959
7.90	.1107	8.70	.1082	9.50	.1059	10.30	.1038	11.10	.102								

GENERAL	Code 06 Line	12 mo.	12 mo.	12 mo.
		1998-99 Actual (1)	1999-2000 Actual (2)	2000-2001 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	1,543	8,669	10,638
UNENCUMBERED CASH BALANCE FROM TRANSPORTATION, BILINGUAL Education AND VOCATIONAL Education FUNDS	02		0	0
Cancel of Prior Yr Enc	03			
REVENUE:				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
1997 \$	05	262,122		
1998 \$	10	376,239	198,519	
1999 \$	15		394,067	212,672
2000 \$	20			412,875
1140 Delinquent Tax	25	10,637	8,857	9,387
1300 Tuition				
1312 Individuals (Out District)	30	800		
1320 Other school district In-State	40			
1330 Other school district Out-State	45			
1700 Student Activities (Reimbursement)	50			
1900 Other Revenue From Local Source				
1910 User Charges	55			
1980 Reimbursements	60			
1985 State Aid Reimb****	65			
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20m trucks	70	92,763	45,151	0
2450 Recreational Vehicle Tax	75	1,068	1,254	1,050
2800 In Lieu of Taxes IRBs	85			0
3000 STATE SOURCES				
3110 General State Aid	95	4,918,066	5,031,364	5,052,888
3130 Mineral Production Tax	115			
4000 FEDERAL SOURCES				
4590 Other Reserve Grants in Aid				
4591 Title I (Formerly Chapter I)	130			
4592 Title (Math/Science)	135			
4599 Other	140	7,165		
4820 PL 382 (Exclude Extra Aid for Children on Indian Land and Low Rent Housing) (formerly PL 874)*	145	9,131		3,750
5000 OTHER				
5208 Transfer From Supplemental General	165	0	0	0
RESOURCES AVAILABLE	170	5,679,534	5,687,881	5,703,260
TOTAL EXPENDITURES & TRANSFERS	175	5,670,865	5,677,243	5,703,260
EXCESS REVENUE TO STATE ***	200			0**
UNENCUMBERED CASH BALANCE JUNE 30	190	8,669	10,638	xxxxxxxxxxxx

* Only deduct 75% of the estimated 2000-2001 P.L. 382 receipts. The 25% portion not deducted may be treated as miscellaneous revenue and placed in a fund designated under K.S.A. 72-6427 (categorical aid funds, program weighted funds or capital outlay.)

** Line 170 minus Line 175. (Column 3 only.)

*** Columns 1 & 2 would be amount sent to the State.

**** Includes Juvenile Detention\Flint Hills Job corporation payments and State Aid received as a result of adjustments to prior year P.L. 382 deduction. (Formerly 874)

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Comparison of Actual Base State Aid Per Pupil Amount to
FY 1993 Base State Aid Per Pupil Amount Adjusted for Inflation

	(1)	(2)	(3)	(4)	(5)
		Percentage Increase in Base State Aid Per Pupil	Fiscal Year Percentage Increase in CPI*	Base State Aid Per Pupil Adjusted for CPI	Difference Between Increase in CPI and BSAPP (4-1)
<u>Fiscal Year</u>	<u>Base State Aid Per Pupil</u>	<u>Base State Aid Per Pupil</u>	<u>CPI*</u>	<u>CPI</u>	<u>(4-1)</u>
1993	\$3,600	0.000%	3.1%		
1994	\$3,600	0.000%	2.8%	\$3,701	\$101
1995	\$3,600	0.000%	2.9%	\$3,808	\$208
1996	\$3,626	0.722%	2.7%	\$3,911	\$285
1997	\$3,648	0.607%	2.9%	\$4,024	\$376
1998	\$3,670	0.603%	1.8%	\$4,096	\$426
1999	\$3,720	1.362%	1.7%	\$4,166	\$446
2000	\$3,770	1.344%	2.9%	\$4,287	\$517
2001	\$3,820	1.326%	3.19% (est.)	\$4,420	\$600

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USD Weighted Enrollment 1992-93 through 2000-01

	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01*
FTE	431,320.5	437,210.1	440,684.2	442,465.9	445,767.3	448,609.0	448,925.7	448,610.3	448,150.3
Declining enrollment	N/A	934.5	1,596.2	1,662.1	1,544.2	3,035.2	5,336.2	5,711.2	5,704.4
Low enrollment	61,475.7	60,163.9	60,157.5	60,214.9	60,281.7	60,328.1	59,894.9	59,560.7	78,866.2
Correlation	n/a	n/a	n/a	2,592.4	5,236.5	10,707.2	16,527.0	19,481.4	78,866.2
Vocational FTE	2,764.1	3,734.1	4,366.6	4,835.2	5,172.2	5,490.4	5,895.9	6,237.3	6,869.8
Bilingual FTE	195.5	496.3	589.3	861.8	1,153.5	1,372.4	1,445.8	1,692.1	2,008.0
At-risk FTE	3,632.3	5,044.8	5,274.7	5,371.7	5,408.6	7,242.6	8,697.5	9,654.0	9,950.0
New Facilities FTE	169.8	609.9	734.5	825.6	2,787.3	2,555.1	1,598.6	1,219.1	1,854.8
Transportation FTE	16,663.0	17,154.5	18,410.3	18,650.6	19,331.4	19,654.1	18,806.2	18,472.5	18,407.1
Ft. Riley Provision	n/a	n/a	n/a	326.3	647.7	n/a	n/a	n/a	n/a
Ancillary Weighted FTE	n/a	n/a	n/a	n/a	n/a	2,269.3	2,290.8	2,456.5	3,148.1
TOTAL Weighted FTE	516,220.9	525,348.1	531,813.3	537,806.5	547,330.4	562,322.1	569,418.6	573,095.1	574,958.7
Base State Aid Per Pupil	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,626	\$ 3,648	\$ 3,670	\$ 3,720	\$ 3,770	\$ 3,820

* As of 12-8-2000

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HISTORY GENERAL FUND REVENUE

	1992-1993	1993-1994	1994-1995	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000	Estimated 2000-01
Property Tax	\$ 586,661,079	\$ 481,988,621	\$ 600,891,249	\$ 526,919,633	\$ 567,966,851	\$ 494,047,406	\$ 375,316,380	\$ 339,166,496	\$ 359,533,316
Motor Vehicle Tax	118,883,315	120,375,134	75,184,617	78,174,896	74,201,665	56,786,037	37,090,428	15,785,000	0
Recreation Vehicle Tax				599,432	477,544	413,157	306,077	309,394	278,050
Mineral Production Tax	2,296,790	2,740,725	2,864,940	1,889,674	2,132,230	2,334,564	1,535,765	1,008,024	833,158
In Lieu of Tax	1,868,535	1,457,683	1,425,382	1,409,478	1,064,977	802,179	554,851	490,713	367,583
Federal Impact Aid	9,941,143	8,872,528	7,992,824	8,315,488	8,024,005	8,550,283	10,079,147	8,000,000	7,677,767
Student Tuition	281,718	98,826	180,554	172,482	209,192	278,011	423,237	154,600	213,750
TOTALS	\$ 719,932,580	\$ 615,533,517	\$ 613,354,949	\$ 617,486,083	\$ 654,076,464	\$ 563,211,637	\$ 425,305,885	\$ 364,914,227	\$ 368,903,624
Percent Inc./Dec.		(14.5%)	(0.4%)	0.7%	5.9%	(13.9%)	(24.5%)	(14.2%)	1.1%

ATTACHMENT I

THE LOCAL OPTION BUDGET (LOB)

The law provides that in addition to State Financial Aid (SFA) funding, a school district board may approve LOB spending in any amount up to 25.0 percent of its SFA. The LOB limitation is called the "state prescribed percentage." Certain limitations and constraints apply to use of LOB authority:

- Below average spending districts (general fund budget and LOB combined) gain LOB authority in accord with a formula applicable to them.
- Above average spending districts that had an LOB in 1996-97 are entitled to a specified percentage of the LOB authority the district was authorized to adopt in 1996-97.
- Additional LOB authority can be gained by a school board through adoption of a resolution. The resolution is subject to a 5.0 percent protest petition and election procedure (or, in one instance, a board initiated election).
- A district may operate under LOB authority adopted prior to the 1997-98 school year until the LOB authority specified in that resolution expires.

(These components of the law are discussed in the following pages.)

LOB Authority for Below Average Spending Districts

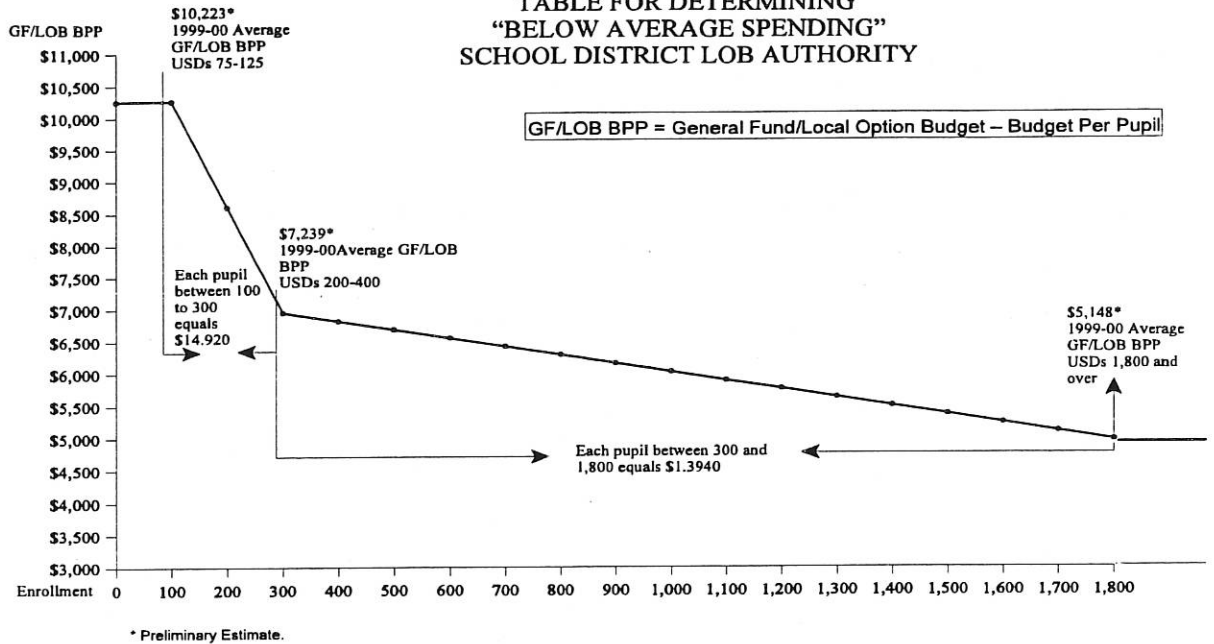
The board of education of a "below average spending" school district on its own motion may adopt an LOB. In this respect, the State Board of Education (SBOE) makes the following determinations:

- The average budget per full-time equivalent (FTE) pupil (unweighted) for the preceding school year is computed for each of four school district enrollment groupings—under 100, 100-299.9; 300-1,799.9; and 1,800 and over. This computation uses the combined school district general fund budget and LOB.
- The FTE budget per pupil (unweighted) of each school district for the preceding school year is determined (combined general fund budget and LOB).
- The district's FTE budget per pupil for the preceding year is subtracted from the preceding year's average budget per pupil for the district's enrollment grouping.
- If the district's budget per pupil is below the average budget per pupil for the district's enrollment grouping, the budget per pupil difference is multiplied by the district's FTE pupil enrollment in the preceding year.
- The product above is divided by the amount of the district's general fund budget in the preceding year.

The result is the LOB percentage increment that is available to the district in the next school year. This LOB authority is determined in accord with the following schedule:

- 20.0 percent of the calculated amount in 1997-98;
- 40.0 percent in 1998-99;
- 60.0 percent in 1999-2000;
- 80.0 percent in 2000-01; and
- 100.0 percent in 2001-02, and thereafter.

EXPLANATION
2000-01 SCHOOL YEAR
TABLE FOR DETERMINING
"BELOW AVERAGE SPENDING"
SCHOOL DISTRICT LOB AUTHORITY



EXAMPLE

In 1999-00, District A has an enrollment of 600 unweighted FTE students and a GF/LOB BPP of \$6,167 (total GF/LOB Budget = \$3,700,000). Under the formula, District A qualifies for LOB authority in 2000-01, as follows:

	\$	6,820.80	(GF/LOB BPP computed from above table)			
minus		<u>6,166.67</u>	(District's GF/LOB BPP—Preceding School Year)			
equals	\$	654.13	times 600 FTE	equals	\$	392,478 (Potential LOB Authority)
		(Difference)	(Unweighted Enrollment)			
then	\$	<u>392,478</u>	equals 10.61%	times	80.0% (2000-01 Adjustment Factor)	equals 8.49%
	\$	3,700,000				(Formula LOB Authority)
2000-01 GFB is	\$	3,500,000	so \$3,500,000	times	8.49%	equals \$297,150 (Additional 2000-01 LOB Amount)

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**LOB Authority for Average or Above Average Spending Districts
That Had LOBs in 1996-97**

The board of education of any "average" or "above average spending" school district that had an LOB in 1996-97 may adopt on its own motion an LOB equal to the following percentage of the district's general fund budget based upon the LOB percentage the district was authorized to adopt in 1996-97:

- 100.0 percent in 1997-98,
- 95.0 percent in 1998-99,
- 90.0 percent in 1999-2000,
- **85.0 percent in 2000-01, and**
- 80.0 percent in 2001-02, and thereafter.

EXAMPLE

District B had 20.0 percent LOB authority in 1996-97. The LOB authority this district could adopt on its own motion in subsequent years would be:

1997-98	20.0%
1998-99	19.0
1999-2000	18.0
2000-01	17.0
2001-02 and thereafter	16.0

NOTE: In the event that in any year the LOB authority of the district is greater if computed under the formula applicable to "below average spending" districts than under this provision, the LOB authority under that formula applies.

Alternative Procedure

As an alternative to the procedures described above, a school district board may adopt a resolution for a specified LOB percentage and number of years—which is subject to a 5.0 percent protest petition election procedure.

“Additional” LOB Authority—Subject to Protest Petition or Direct Election

In addition to the LOB authority available under the foregoing provisions, beginning in 1997-98, a school district is authorized to adopt a resolution to increase its LOB authority under one of two alternative procedures:

- The board may seek authority for continuous and permanent LOB authority, in which case, if the proposition is successful, the board in any school year may increase its LOB to any level it chooses, subject to the 25.0 percent aggregate cap.
- The board may seek temporary authority to increase the LOB by a specified percentage for a specified number of years.

If the board seeks continuous and permanent LOB authority, it has the option of either submitting the question directly to the electors or adopting a resolution that is subject to a 5.0 percent protest petition election. If the board seeks temporary LOB authority, only the protest petition election procedure is applicable.

If the district chooses a resolution that specifies an LOB percentage increase and a number of years to which the resolution applies, the district is authorized to adopt subsequent resolutions to increase its LOB authority, subject to the 25.0 percent aggregate cap. A subsequent resolution must expire at the same time as the initial resolution. (The protest petition and election provisions described apply in these instances.)

Transitional Provision

A district operating under LOB authority obtained prior to passage of 1997 legislation, with authority that extends to the 1997-98 school year or beyond, may continue to operate under the resolution until the resolution's expiration or abandon the resolution and operate under the new provisions of the bill.

Districts Which Acquired LOB Authority in 1997-98 Under the "Below Average Spending" Formula and Whose LOB Authority Exceeds the Average for the Enrollment Grouping After the 1997-98 School Year

If, after the 1997-98 school year, a school district has gained LOB authority under the "below average spending" formula and has obtained increased LOB authority by adoption of a resolution such that the district no longer qualifies for LOB authority under the formula applicable to "below average spending" districts, the LOB authority is:

- if the district is operating under an LOB with a fixed LOB percentage increase and a specified number of years to which it applies, the sum of the LOB percentage authority of the district for the preceding year and the additional LOB authority in the district's resolution; or
- if the district is operating under a resolution authorizing continuous and permanent LOB authority, the LOB percentage adopted by the board.

If the district's resolution for additional LOB authority is not perpetual and after some specified number of years this authority is lost, the district's LOB authority is the percentage authorization for the current school year computed under the formula as if the additional LOB authority resulting from the expired LOB resolution had not been in effect in the preceding school year.

**FORMULA FOR COMPUTING SUPPLEMENTAL
GENERAL STATE AID FOR THE LOCAL OPTION BUDGET**

District Assessed Valuation Per Pupil (Prior Year)	<u>subtracted</u>	1.0	<u>times</u>	District's Local Option Budget	<u>equals</u>	Supplemental General State Aid
<u>75th Percentile Assessed Valuation Per Pupil (Prior Year)</u>	<u>from</u>					

Supplemental General State Aid is based on an equalization principle which is designed to treat each school district as if its assessed valuation per pupil (AVPP) were equal to that of the district at the 75th percentile of AVPP. Under this formula, districts having AVPP above the 75th percentile receive no supplemental general state aid.

EXAMPLES

DISTRICT 1		DISTRICT 2	
Prior Year District AVPP	\$30,000	Prior Year District AVPP	\$70,000
Prior Year 75th Percentile AVPP	\$47,876*	Prior Year 75th Percentile AVPP	\$47,876*
 <u>so</u>		 <u>so</u>	
<u>\$30,000</u> <u>equals</u> 0.6266		<u>\$70,000</u> <u>equals</u> 1.4621	
<u>\$47,876</u>		<u>\$47,876</u>	
 <u>then</u>		 <u>then</u>	
1.0000		1.0000	
<u>minus</u> <u>0.6266</u>		<u>minus</u> <u>0.6266</u>	
<u>equals</u> 0.3734 State Aid Ratio		<u>equals</u> 1.5090 State Aid Ratio	
 <u>then</u>		 <u>then</u>	
\$500,000 LOB		\$500,000 LOB	
<u>times</u> <u>0.3734</u> State Aid Ratio		<u>times</u> <u>1.5090</u> State Aid Ratio	
 <u>equals</u> \$186,700 Supplemental General State Aid		 <u>equals</u> \$70,000 Supplemental General State Aid	
* Preliminary estimate.		If the result equals or exceeds 1.0, the district receives no supplemental general state aid. 1.5090 exceeds 1.0, therefore the district receives no supplemental general state aid.	

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FORM 155
2000-2001 LOCAL OPTION BUDGET

LOB AUTHORITY DUE TO RESOLUTIONS IN PRIOR YEARS (1999-2000 AND BEFORE)

- 1. Authorized percent of LOB in 1996-97 (GRANDFATHER PROVISION): 3.00 %
School year expires/expired 1997-98 (see attached pages)..... AT Prior yr phase down. = 3.00 %
- 2. Authorized percent of LOB due to a resolution published and approved
PRIOR 7/1/97 and still effective for 2000-2001 school year. Expires 0 = 0.00 %
- 3. Authorized percent of LOB due to a resolution published and approved
AFTER 7/1/97 and still effective for 2000-2001 school year. Expires 0 = 0.00 %
- 3a. INCREASE to the resolution adopted in Line 3 above.
Must be effective for 2000-2001 school year. Expires 0 = 0.00 %
- 4. AUTHORIZED PERCENT OF LOB DUE TO PRIOR RESOLUTIONS
(HIGHER OF 1 OR 2) + 3 + 3A) (Cannot exceed 25%)..... = 3.00 %

IN LIEU OF LOB AUTHORITY DUE TO RESOLUTIONS IN PRIOR YEARS

- 5. Authorized percent of LOB in LIEU of a previous resolution which has expired.
Approved for 1999-2000 and must be effective for 2000-2001 school year..... = 0.00 %
- 5a. INCREASE to the resolution adopted in line 5 above.
Approved for 1999-2000 and must be effective for 2000-2001 school year..... = 0.00 %

AUTHORITY DUE RESOLUTIONS IN PRIOR YEARS

- 6. AUTHORIZED PERCENT of LOB DUE TO PRIOR RESOLUTIONS (HIGHER OF 4 OR (5+5A))
(Cannot exceed 25%)..... = 3.00 %

LOB AUTHORITY DUE TO SPENDING UNDER THE AVERAGE 1999-2000

- 7. LOB percent authorized for 1999-2000 under average (see attached pages) = 5.41 %

TOTAL AUTHORITY FOR PRIOR YEARS

- 8. 1999-2000 TOTAL Authorized LOB percentage (If Line 5=0, use Line 6+ Line 7. Otherwise use Line 6)..... = 8.41 %

LOB AUTHORITY DUE TO SPENDING UNDER THE AVERAGE 2000-2001

- 9. 1999-2000 General Fund \$ 5,628,610
- 10. 1999-2000 LOB (Amount authorized) (Line 8 X Line 9) \$ 473,366
- 11. TOTAL (General Fund + LOB) (Line 9 + Line 10) \$ 6,101,976
- 12. 9/20/99 FTE enrollment **FTE 1034.5
- 13. Budget per pupil (Line 11 / Line 12) \$ 5,898.48
- 14. State Average Budget per pupil (see Table 1) \$ 6,217.15
- 15. Difference of budget per pupil (Line 14 - Line 13) (If negative put in zero)..... \$ 318.67

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potential LOB authority [Line 15 x Line 12 (FTE)]..... \$ 329 36

17. Potential LOB authority percent (Line 16 / Line 9) (round to 2 decimal places) = 5.86 %

18. LOB authority under this provision for 2000-2001 (Line 17 x 80%)
(round to 2 decimal places)..... = 4.69 %

19. 2000-2001 Authorized LOB percent due to spending under average (Line 7 + Line 18) = 10.10 %

GRANDFATHER CLAUSE FOR USD'S SPENDING OVER AVERAGE

20. Adjustment due to phase-down of 1996-97 LOB authority (If Line 19 is EQUAL to Zero,
Multiply Line 1 X _____ %*) -- Otherwise if Line 19 GREATER than
Zero use Line 1)..... = 3.00 %

LOB AUTHORITY DUE TO RESOLUTIONS BEGINNING IN 2000-2001

21. Authorized percent of LOB due to a NEW resolution published and approved beginning
with the 2000-2001 school year. School year it expires*** 2004-05 5.00 %

22. Added percent of LOB due to an INCREASE to a resolution adopted in (Line 3+3A).
Effective in the 2000-2001 school year. School year it expires %

23. IN LIEU OF percent of LOB due to a NEW resolution published and approved beginning
with the 2000-2001 school year. School year it expires %

24. IN LIEU OF percent of LOB due to an INCREASE to a resolution adopted in (Line 5+5A).
Effective in the 2000-2001 school year. School year it expires %

LOB AUTHORITY FOR 2000-2001 **CANNOT EXCEED 25%**

25. Line 2 OR Line 20 Whichever is Higher (cannot exceed 25%)..... = 3.00 %

26. Line 5 0.00 % + Line 5A 0.00 % + Line 24 0.00 %
OR Line 23 0.00 % (Whichever is higher)..... = 0.00 %

27. Line 3 0.00 % + Line 3A 0.00 % + Line 19 10.10 %
+ Line 21 5.00 % + Line 25 3.00 %..... = 18.10 %

28. Line 3 0.00 % + Line 3A 0.00 % + Line 19 10.10 %
+ Line 22 0.00 % + Line 25 3.00 %..... = 13.10 %

29. LOB Percentage authority for 2000-2001 (higher of Lines 26, 27 or 28) = 18.10 %

30. MAXIMUM LOB FOR 2000-2001
(2000-2001 General Fund -\$ 5,703,260 X Line 29) \$ 1,032,036

31. ADOPTED LOB FOR 2000-2001 IF LESS THAN Line 30 \$

* If expired PRIOR to 2000-2001 school year use 85% otherwise use 100%

*** If resolution is continuous and permanent use 9999-99.

Table 1

0 - 99.9	\$10,219
100 - 299.9	\$10,219 - 14.885 (**E - 100)
300 - 1,799.9	\$7,242 - 1.3953 (**E - 300)
1,800 and over	\$5,149

**E is defined as 9/20/99 FTE enrollment (does not include declining enrollment amount). (Includes 4 yr old at-risk students.)

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KANSAS STATE DEPARTMENT OF EDUCATION

FORM 239

2000-2001

ESTIMATED SUPPLEMENTAL GENERAL (LOB) STATE AID

(This form should be included with the budget document and filed with the State Department of Education)

1. Adopted local option budget (Cannot exceed Line 31, Form 155)	=	<u>\$1,032,036</u>
2. Estimated supplemental general state aid. Line 1 <u>\$1,032,036</u> x	=	<u>\$256,151</u>
factor <u>0.2482</u> (see table below)		
3. Less prior year overpayment	-	<u> </u>
4. Net Estimated Supplemental General State Aid (Line 2 - Line 3)	=	<u>\$256,151</u>

REV. 05/23/00

LOCAL OPTION BUDGET RATE

USD	RATE	USD	RATE	USD	RATE	USD	RATE	USD	RATE	USD	RATE
101	0.5348	249	0.5210	303	0.0000	355	0.4710	408	0.3758	460	0.2559
102	0.0982	250	0.1949	304	0.0000	356	0.4952	409	0.3191	461	0.5840
103	0.0000	251	0.3222	305	0.1664	357	0.6274	410	0.2827	462	0.4538
104	0.0000	252	0.2584	306	0.0000	358	0.5014	411	0.3866	463	0.2883
200	0.0000	253	0.4387	307	0.4615	359	0.2988	412	0.0018	464	0.3896
202	0.4146	254	0.1228	308	0.2711	360	0.2412	413	0.5296	465	0.3759
203	0.4756	255	0.0015	309	0.1925	361	0.3157	415	0.1841	466	0.0000
204	0.3776	256	0.3946	310	0.0000	362	0.0000	416	0.0040	467	0.0000
205	0.4310	257	0.5797	311	0.2018	363	0.0000	417	0.2660	468	0.0270
206	0.1194	258	0.2609	312	0.2044	364	0.1629	418	0.0977	469	0.4658
207	0.9875	259	0.1701	313	0.2243	365	0.2173	419	0.1600	470	0.5810
208	0.0424	260	0.3014	314	0.0000	366	0.2647	420	0.4635	471	0.4566
209	0.0000	261	0.5946	315	0.1442	367	0.4822	421	0.4224	473	0.3042
210	0.0000	262	0.4841	316	0.0807	368	0.2126	422	0.0000	474	0.0000
211	0.4687	263	0.6093	317	0.0000	369	0.2136	423	0.0000	475	0.6846
212	0.1962	264	0.2231	318	0.1665	371	0.0000	424	0.0000	476	0.0000
213	0.0000	265	0.4555	320	0.4077	372	0.5055	425	0.3011	477	0.1263
214	0.0000	266	0.4404	321	0.0000	373	0.3877	426	0.1941	479	0.2736
215	0.0000	267	0.4359	322	0.1966	374	0.0000	427	0.1856	480	0.3353
216	0.0000	268	0.5459	323	0.5473	375	0.0000	428	0.3665	481	0.2803
217	0.0000	269	0.0832	324	0.2983	376	0.2744	429	0.5885	482	0.0000
218	0.0000	270	0.2711	325	0.3281	377	0.2594	430	0.5467	483	0.0000
219	0.0000	271	0.3161	326	0.1747	378	0.4420	431	0.4400	484	0.3394
220	0.0000	272	0.3659	327	0.3740	379	0.3817	432	0.1525	486	0.2588
221	0.0000	273	0.1693	328	0.0000	380	0.3330	433	0.0369	487	0.5467
222	0.3704	274	0.0000	329	0.1685	381	0.4862	434	0.5264	488	0.2460
223	0.0000	275	0.0000	330	0.2544	382	0.2531	435	0.3420	489	0.1129
224	0.0395	278	0.3835	331	0.2167	383	0.1077	436	0.5916	490	0.3502
225	0.0000	279	0.0000	332	0.0000	384	0.2420	437	0.0000	491	0.4302
226	0.0000	280	0.0000	333	0.3950	385	0.2550	438	0.1310	492	0.1972
227	0.2438	281	0.1917	334	0.0000	386	0.1570	439	0.5834	493	0.2164
228	0.0000	282	0.2101	335	0.4619	387	0.3353	440	0.2196	494	0.0000
229	0.0000	283	0.4397	336	0.4982	388	0.2073	441	0.3541	495	0.2921
230	0.2196	284	0.0000	337	0.6136	389	0.2564	442	0.2104	496	0.0000
231	0.1006	285	0.2453	338	0.5565	390	0.0000	443	0.4012	497	0.0000
232	0.0223	286	0.5024	339	0.4929	392	0.3569	444	0.0000	498	0.4430
233	0.0000	287	0.4309	340	0.4778	393	0.3726	445	0.2953	499	0.7381
234	0.4859	288	0.4971	341	0.5147	394	0.6123	446	0.3182	500	0.4117
235	0.5382	289	0.3158	342	0.3430	395	0.0000	447	0.5609	501	0.2119
237	0.1461	290	0.3723	343	0.2482	396	0.6476	448	0.1811	502	0.0000
238	0.2606	291	0.0000	344	0.5302	397	0.0392	449	0.4581	503	0.5077
239	0.2919	292	0.0000	345	0.0872	398	0.3428	450	0.3100	504	0.5526
240	0.4489	293	0.3538	346	0.2872	399	0.0000	451	0.4917	505	0.5576
241	0.0000	294	0.0069	347	0.0000	400	0.2782	452	0.0000	506	0.5687
242	0.0000	295	0.0000	348	0.3874	401	0.0000	453	0.3466	507	0.0000
243	0.3430	297	0.0000	349	0.2309	402	0.5307	454	0.5133	508	0.5053
244	0.0000	298	0.1255	350	0.0745	403	0.0188	455	0.0000	509	0.5091
245	0.0854	299	0.0988	351	0.0000	404	0.4356	456	0.2544	511	0.0000
246	0.5396	300	0.0000	352	0.0846	405	0.4057	457	0.3633	512	0.0000
247	0.4649	301	0.0000	353	0.5041	406	0.4809	458	0.4269		
248	0.4886	302	0.0149	354	0.4307	407	0.2638	459	0.0000		

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SUPPLEMENTAL GENERAL (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		1998-99 Actual (1)	1999-2000 Actual (2)	2000-2001 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	12,207	1,854	11,024
Cancel of Prior Year Encumbrances	03			
REVENUE:				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
1997 \$	10	54,878		
1998 \$	15	135,239	72,513	
1999 \$	20		328,239	177,145
1140 Delinquent Tax	25	1,154	1,840	7,819
2000 COUNTY SOURCES				
2400 Motor Vehicle Tax (Includes 16/20m trucks)	70	20,608	27,951	39,214
2450 Recreational Vehicle Tax	75	264	328	526
2800 In Lieu of Taxes IRBs	85			0
3000 STATE SOURCES				
3140 Supplemental State Aid	95	122,673	179,145	256,151
RESOURCES AVAILABLE	170	347,023	611,870	491,879
TOTAL EXPENDITURES & TRANSFERS	175	345,169	600,846	1,032,036
TAX REQUIRED (175 minus 170)	195			540,157
PERCENT OF COLLECTION*	196			61.000 %
TOTAL 2000 TAX REQUIRED (195+196)	197			885,503
Delinquent Tax	200			22,138
AMOUNT OF 2000 TAX TO BE LEVIED Line 197 + Line 200	205			907,641
UNENCUMBERED CASH BALANCE JUNE 30	207	1,854	11,024	xxxxxxxxxxxx

*From Form 110, Table I, Line 2.

SUPPLEMENTAL GENERAL EXPENDITURES (LOCAL OPTION)	Code 08 Line	12 mo.	12 mo.	12 mo.
		1998-99 Actual (1)	1999-2000 Actual (2)	2000-2001 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210			339,600
120 NonCertified	215			10,000
200 Employee Benefits				
210 Insurance (Employee)	220	181,068	231,840	290,000
220 Social Security	225			
290 Other	230		10,000	
300 Purchased Professional and Technical Serv	235		34,846	35,000
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Priv Sources	250			
590 Other	255			

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Kansas State Department of Education

120 S.E. 10th Avenue
Topeka, Kansas 66612-1182

March 17, 2000

TO: Governor's Vision 21st Century Task Force
K-12 Education: Financing for Results

FROM: State Department of Education and
Legislative Research Department

SUBJECT: Deduction of Federal Impact Aid From General State Aid

Several years ago the Kansas Legislature spent a great deal of time trying to develop a wealth equalized state aid formula for public funding. An important issue at that time was how to treat the federal impact aid (P.L. 874) revenue received by local school districts in a way to provide equity for all school districts. At issue was how these federal funds should be treated in connection with the school finance formula. Should the funds be ignored with the result being, in effect, a windfall for the few districts receiving them or should they be viewed as a local resource which should be taken into account in determining state aid entitlement? The Legislature's decision was that systemwide equity would be better served by recognizing this money as a local school district resource--to the extent authorized by federal law. At that time, federal law did not accommodate such actions on the part of the state, but the law was amended to accommodate a state if it had a true equalization plan.

As a result, 75 percent of federal impact aid is considered as a local resource in the computation of general state aid under the Kansas school finance formula. This excludes any federal funds received from federal impact aid that is designated for special education or other special purposes not applicable under state and federal laws.

The U. S. Office of Education rules and regulations include the general and supplemental general funds and the weighted enrollment in computing the operating expenditures per pupil. They require the state to sort the weighted operating expenditures per pupil low to high and count down to 5 percent of the enrollment from both ends of the expenditure per pupil printout. These two expenditure amounts at the 5th and 95th percentiles cannot exceed 25 percent.

If Kansas' weighted expenditures per pupil vary more than the provisions of federal law, you cannot deduct federal impact aid in the computation of general state aid. This would cost the state approximately \$8 million. If it is decided not to deduct the federal impact aid, it may cause problems in the area of equity in addition to the cost to the state. The federal law and rules and regulations cover these provisions.

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1997-98

DISPARITY CALCULATION FOR FEDERAL IMPACT AID

DISTRICT NAME	U.S.D. NO.	1 9-20-97 WEIGHTED PER ENROLLMENT	2 BUDGET 1 x \$3,620	3 LOB BUDGET	4 UNEQUAL P.L. 874 RECEIPTS	5 LOB PER PUPIL 4 ÷ 1
CEDAR VALE	D0285	422.0	1,548,740	0	1,548,740	3,670.00
CHAUTAUQUA COUN	D0286	902.9	3,313,643	0	3,313,643	3,670.00
CENTRAL HEIGHTS	D0288	1,092.5	4,009,475	0	4,009,475	3,670.00
GRINNELL PUBLIC	D0291	364.9	1,339,183	0	1,339,183	3,670.00
OBERLIN	D0294	933.5	3,425,945	0	3,425,945	3,670.00
ST FRANCIS COMM	D0297	721.3	2,647,171	0	2,647,171	3,670.00
SYLVAN GROVE	D0299	415.3	1,524,151	0	1,524,151	3,670.00
SOUTHEAST OF SA	D0306	1,079.4	3,961,398	0	3,961,398	3,670.00
COLBY PUBLIC SC	D0315	1,636.7	6,006,689	0	6,006,689	3,670.00
HERNDON	D0317	244.8	898,416	0	898,416	3,670.00
ATWOOD	D0318	749.6	2,751,032	0	2,751,032	3,670.00
5% → WAMEGO	D0320	1,778.6	6,527,462	0	6,527,463	3,670.00
NORTH JACKSON	D0335	744.1	2,730,847	0	2,730,847	3,670.00
MCLOUTH	D0342	938.8	3,445,396	0	3,445,396	3,670.00
PLEASANTON	D0344	693.1	2,543,677	0	2,543,677	3,670.00
MACKSVILLE	D0351	533.4	1,957,578	0	1,957,578	3,670.00
~~~~~						
OLATHE	D0233	20,112.1	73,811,407	18,452,852	92,264,259	4,587.50
MAIZE	D0266	5,608.7	20,583,929	5,145,982	25,729,911	4,587.50
COMANCHE COUNTY	D0300	648.1	2,378,527	594,632	2,973,159	4,587.50
HOLCOMB	D0363	1,201.7	4,410,239	1,102,560	5,512,799	4,587.50
HAYS	D0489	3,909.5	14,347,865	3,586,966	17,934,831	4,587.50
95% → SHAWNEE MISSION	D0512	33,139.4	121,621,598	30,405,400	152,026,998	4,587.50
TOPEKA PUBLIC S	D0501	15,090.3	55,381,401	13,845,350	69,227,082	4,587.52

	USD No.	Budget Per Pupil GF & LOB
USD at 95%	512	\$4,587.50
USD at 5%	320	\$3,670.00
Difference .....		\$ 917.50
Divided by .....		\$3,670.00
Percent difference .....		25.0 %

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**SCHOOL DISTRICTS: SELECTED FINANCIAL DATA, ENROLLMENT AND CERTIFICATED EMPLOYEES**  
1991-92 to Est. 2000-01

Revised: December 26, 2000

	Dollars in Thousands										Inc., 1991-92 to 2000-01	
	Actual 1991-92*	Actual 1992-93	Actual 1993-94	Actual 1994-95	Actual 1995-96	Actual 1996-97	Actual 1997-98	Actual 1998-99	Actual 1999-2000	Estimated 2000-01**	Amount	Percent
<b>School District Finance</b>												
General State Aid (GSA)	779,432(a)	934,384	1,296,586	1,332,615	1,364,338	1,371,800	1,520,674	1,703,703	1,793,441	1,819,288	1,039,856	133.4
Supp. General State Aid (SGSA)	0	24,628	35,962	40,005	41,008	45,454	50,251	64,998	72,523	84,489	84,489	--
Total	779,432	959,012	1,332,548	1,372,620	1,405,346	1,417,254	1,570,924	1,768,700	1,865,964	1,903,777	1,124,345	144.3
Incr. Over Prior Year	0	179,580	373,536	40,072	32,726	11,908	153,670	197,776	97,264	37,813		
<b>Budgets</b>												
State Financial Aid (SFA)	1,777,469(b)	1,835,201	1,890,925	1,914,227	1,949,887	1,996,440	2,059,739	2,118,121	2,160,365	2,188,860	411,391	23.1
Incr. Over Prior Year	NA	57,732	55,724	23,302	35,660	46,553	63,299	58,382	42,244	28,495		
Local Option (LOB)	0	98,207	146,712	168,257	185,292	206,114	232,427	282,129	320,464	375,003	375,003	--
Incr. Over Prior Year	NA	98,207	48,505	21,545	17,035	20,822	26,313	49,702	38,335	54,539		
Total	1,777,469	1,933,408	2,037,637	2,082,484	2,135,179	2,202,554	2,292,167	2,400,250	2,480,829	2,563,863	786,394	44.2
Incr. Over Prior Year	NA	155,939	104,229	44,847	52,695	67,375	89,613	108,083	80,579	83,034		
GSA Percent of SFA	43.9	50.9	68.6	69.6	70.0	68.7	73.8	80.4	83.0	83.1		
SGSA Percent of LOB	0.0	25.1	24.5	23.8	22.1	22.1	21.6	23.0	22.6	22.5		
Total: State Aid/SFA & LOB	43.9	49.6	65.4	65.9	65.8	64.3	68.5	73.7	75.2	74.3		
<b>Tax Levies</b>												
General Fund(1)	857,323(c)	468,356	490,228	542,073	556,364	579,979	436,650	336,539	351,928	377,303	(480,020)	(56.0)
Supplemental General Fund(1)	0	115,201	97,836	127,621	143,690	136,505	181,577	216,453	239,778	281,843	281,843	--
Subtotal	857,323	583,557	588,064	669,694	700,053	716,484	618,227	552,992	591,707	659,146	(198,177)	(23.1)
Incr. Over Prior Year	NA	(273,766)	4,507	81,629	30,359	16,431	(98,257)	(65,235)	38,715	67,439		
MV Tax--Gen. Fund	105,254	118,883	120,375	76,070	78,180	74,202	56,786	37,090	15,423	0	(105,254)	(100.0)
MV Tax--Supp. Gen. Fund	NA	0	5,965	19,046	19,314	23,478	23,946	25,110	28,043	28,775	28,775	--
RV Tax--Gen. Fund	NA	NA	NA	128	599	478	413	306	437	0	0	--
RV Tax--Supp. Gen. Fund	NA	NA	NA	10	56	101	387	168	391	174	174	--
Subtotal	105,254	118,883	126,340	95,254	98,149	98,258	81,533	62,674	44,294	28,948	(76,306)	(72.5)
Total	962,577	702,440	714,405	764,948	798,203	814,742	699,760	615,665	636,001	688,094	(274,483)	(28.5)
Incr. Over Prior Year	NA	(260,137)	11,965	50,543	33,255	16,540	(114,983)	(84,094)	20,335	52,093		
<b>Other State Aids</b>												
KPERs-School(2)	49,788	53,288	55,808	58,208	62,708	68,816	75,775	83,557	87,889	88,743	38,955	78.2
Special Education	121,078	149,026	149,026	177,289(j)	185,815(j)	190,393(j)	200,848(j)	218,843(j)	228,757(j)	248,336(j)	127,258	105.1
Deaf/Blind & SH	98	96	99	100	110	110	110	110	109	110	12	12.2
Driver Education	1,345	1,368	1,353	1,377	1,373	1,440	1,452	1,498	1,499	1,525	180	13.4
Food Assistance	2,352	2,364	2,354	2,375	2,373	2,371	2,370	2,365	2,362	2,365	13	0.6
Adult Basic Education	187	280	290	284	288	268	296	323	359	359	172	92.0
Motorcycle Safety	51	57	49	45	46	34	48	55	33	33	(18)	(35.3)
Mineral Production Tax	3,086	3,231	3,481	3,007	2,293	2,683	2,620	1,634	1,640	3,276	190	6.1
Inservice Education	988	2,468	2,475	5,399	5,535	3,995	2,995	3,993(l)	4,944(l)	4,600(l)	3,612	365.6
Excellence Grants	2,376(d)	1,497(d)(e)	1,485(d)(e)	1,485(d)(e)	1,485(d)(e)	1,472(d)(e)	1,600(d)(e)	1,600(d)(e)	1,580(d)(e)	0	(2,376)	(100.0)
Parent Education Program	990	1,754	2,277	2,479	2,695	2,745	2,739	4,595	5,143(n)	6,167(n)	5,177	522.9
Rent/Lease Veh. Sales Tax	(f)	(f)	(f)	(f)	(f)	(f)	(f)	(f)	(f)	(f)	--	--
Bonds and Interest	NA	4,490	7,061	11,107	15,611	16,559	18,980	22,669	26,176	30,900	30,900	--
Juv. Detent. Fac./FH Job Corps(3)	NA	NA	NA	1,187	1,906	2,360	2,820	3,320	4,011	5,380	5,380	--

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	Dollars in Thousands										Inc., 1991-92 to 2000-01	
	Actual 1991-92*	Actual 1992-93	Actual 1993-94	Actual 1994-95	Actual 1995-96	Actual 1996-97	Actual 1997-98	Actual 1998-99	Actual 1999-2000	Estimated 2000-01**	Amount	Percent
Technology Equipment	NA	NA	NA	NA	NA	NA	NA	9,940(m)	NA	NA	0	--
Structured Mentoring	NA	NA	NA	NA	NA	NA	NA	975	964	500(o)	500	--
Violence Prevention Pjts.	NA	NA	NA	NA	NA	NA	NA	NA	500(o)	500(o)	500	--
Nat. Bd. Certification Incentive	NA	NA	NA	NA	NA	NA	NA	NA	NA	44	44	--
Mentor Teachers	NA	NA	NA	NA	NA	NA	NA	NA	NA	1,000(p)	1,000	--
<b>Total</b>	<b>182,339</b>	<b>219,919</b>	<b>225,758</b>	<b>264,342</b>	<b>282,237</b>	<b>293,246</b>	<b>312,653</b>	<b>355,477</b>	<b>365,965</b>	<b>392,794</b>	<b>210,455</b>	<b>115.4</b>
Incr. Over Prior Year	NA	37,580	5,839	38,585	17,895	11,009	19,407	42,824	10,488	26,829		
<b>Total State Aid</b>											<b>1,300,970</b>	<b>136.0</b>
State General Fund	956,299(g)	1,161,172	1,525,629	1,595,505(k)	1,647,410	1,672,196	1,847,354	2,090,409	2,211,695	2,257,269		
Incr. Over Prior Year	NA	204,873	364,457	69,876	51,905	24,786	175,158	243,054	121,286	45,574		
<b>Other State Funds</b>											<b>16,369</b>	<b>--</b>
Remitted Local Effort(4)	NA	11,606(i)	26,309(i)	34,574(i)	34,976(i)	32,675(i)	30,618(i)	20,642(i)	15,785(i)	16,369(i)	16,369	--
State Safety Fund	1,345	1,368	1,353	1,377	1,373	1,440	1,452	1,498	1,499	1,525	180	13.4
Motorcycle Safety Fund	51	57	49	45	46	34	48	55	33	33	(18)	(35.3)
Excellence Grants	990	1,497	1,485	1,485	1,485	1,472	1,485	NA	NA	NA	(990)	(100.0)
Mineral Production Tax	3,086	3,231	3,481	3,007	2,293	2,683	2,620	1,634	1,640	3,276	190	6.1
Technology Equipment	NA	NA	NA	NA	NA	NA	NA	9,940	NA	NA	0	--
Parent Education	NA	NA	NA	NA	NA	NA	NA	NA	778(o)	1,500(o)	1,500	--
Violence Prevention Pjts.	NA	NA	NA	NA	NA	NA	NA	NA	500(o)	500(o)	500	--
Special Education	NA	NA	NA	NA	NA	NA	NA	NA	NA	14,600(q)	14,600	--
GSA-At-Risk Four Year-Olds	NA	NA	NA	NA	NA	NA	NA	NA	NA	1,000(o)	1,000	--
Structured Mentoring	NA	NA	NA	NA	NA	NA	NA	NA	NA	500(o)	500	--
Rent/Lease Veh. Sales Tax	(f)	(f)	(f)	(f)	(f)	(f)	(f)	(f)	(f)	(f)	--	--
<b>Total</b>	<b>961,771</b>	<b>1,178,931</b>	<b>1,558,305</b>	<b>1,636,064(k)</b>	<b>1,687,583</b>	<b>1,710,500</b>	<b>1,883,577</b>	<b>2,124,177</b>	<b>2,231,929</b>	<b>2,296,571</b>	<b>1,334,800</b>	<b>138.8</b>
Incr. Over Prior Year	NA	217,160	379,375	77,759	51,519	22,917	173,077	240,601	107,751	64,642		
<b>Enrollment, K-12(5)</b>											<b>22,963</b>	<b>5.4</b>
FTE, Sept. 20	424,737(h)	431,321	437,210	440,684	442,466	445,767	448,609	448,926	448,610	447,700		
Change from Prior Year	NA	6,584	5,890	3,474	1,782	3,301	2,842	317	(315)	(910)		
Adjusted (Weighted) Enroll.	NA	516,221	525,348	531,813	537,807	547,330	561,263	569,419	573,095	573,000		
Change from Prior Year	NA	NA	9,127	6,465	5,993	9,524	13,933	8,156	3,676	(95)		
Number of Weighted Pupils	NA	84,900	88,138	91,129	95,341	101,563	112,654	120,493	124,485	125,300		
Wght. Pupils % of 9-20 Enroll.	NA	19.7	20.2	20.7	21.5	22.8	25.1	26.8	27.7	28.0		
Wght. Pupils % of Adj. Enroll.	NA	16.4	16.8	17.1	17.7	18.6	20.1	21.2	21.7	21.9		
<b>Certified Employees (6)</b>	<b>34,578(h)</b>	<b>36,059</b>	<b>36,763</b>	<b>36,871</b>	<b>37,325</b>	<b>37,296</b>	<b>38,044</b>	<b>38,706</b>	<b>40,010</b>	<b>39,769</b>	<b>5,191</b>	<b>15.0</b>
Change from Prior Year	NA	1,481	704	108	454	(29)	748	662	1,304	(241)		

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Footnotes

Year before the School District Finance and Quality Performance Act (SDFQPA) took effect.

** Based on appropriation action by the 2000 Legislature and on various estimates.

- a) Includes general state aid, income tax rebate, transportation aid, bilingual education aid, aid to Fort Leavenworth, and state aid paid on behalf of secondary students at area vocational schools.
- b) School district general fund budgets, including Ft. Leavenworth, plus vocational education aid for secondary students at area vocational schools, bilingual education state aid, transportation state aid and transportation tax levy, and technology education tax levy.
- c) School district general fund, transportation, and technology education tax levies.
- d) In FY 1992, amount was from State General Fund (SGF) and also included \$1.0 million (\$990,000 actually spent) from the Economic Development Initiatives Fund (EDIF); in FY 1993 through FY 1996 the full amount is from the EDIF. In FY 1998, \$115,000 of the \$1.6 million total is from the SGF; the balance is from the EDIF. For FY 1999 and FY 2000, the full amount is from the SGF.
- e) Incorporates at-risk pupil assistance and educational system enhancement plan components. In 1992, for FY 1993, the appropriation bill language limited the use of these funds to educational system enhancement grant plans. Beginning in 1993, for FY 1994 and in each year since, the appropriation bill language has referred to "innovative program assistance." This has been interpreted as a reference to educational system enhancement grant plans.
- f) No reliable data currently are available. These revenues are deposited by the county treasurer with motor vehicle tax receipts and are included in motor vehicle tax distributions. The first distributions under this law were made in FY 1992. Amounts to the school district general fund are phased out in FY 2000.
- g) Amount includes \$2,027,735 of state aid payments to area vocational schools for secondary enrollments. Historically, these payments have not been treated as aid to school districts.
- h) Adjusted to include Fort Leavenworth. Prior to the 1992-93 school year, Ft. Leavenworth was not funded as a part of the main school aid program.
- i) The remittance amount shown is the amount that was spent. FY 1994 includes \$2.247 million carried over in the State School District Finance Fund (SSDFF) from FY 1993; FY 1995 includes \$1.459 million from FY 1994; and FY 1996 includes \$95,774 carried over from FY 1995.
- j) Includes funding for the catastrophic aid program added in FY 1995. The state pays 75 percent of the annual costs for special education services to exceptional children above \$25,000. FY 2001 amount includes up to \$160,000 for teaching unit distribution for reading recovery teacher leaders. In FY 2001, includes \$14.6 million from the Flexible Spending Fund.
- k) Funding for bonds and interest aid to school districts is a demand transfer on the State General Fund. The transferred amounts are deposited in the School District Capital Improvements Fund from which payments are made. In FY 1993, of the amount transferred from the State General Fund to the School District Capital Improvements Fund for this aid program, \$71,000 was not distributed. This amount was distributed in FY 1995. Consequently, \$71,000 of the \$11.1 million shown for bonds and interest aid in FY 1995 from the School District Capital Improvements Fund is not counted as aid from the State General Fund. It is, however, included in Total State Aid.
- l) The line item appropriation for FY 1999 was \$3.0 million. In addition, 1998 Senate Sub. for H.B. 2895 contained a proviso directing that any FY 1998 unencumbered balance in the general state aid account above \$25.9 million would be transferred to the inservice education aid account of the SGF to fund approved inservice education programs, up to a total of \$1.0 million. The sum of \$1.0 million was so transferred. The line item appropriation for FY 2000 is \$3.0 million. 1999 S.B. 325, as amended by 1999 H.B. 2489, contains a proviso directing that any FY 1999 unencumbered balance in the general state aid account above \$37,795,914 will be transferred to the inservice aid account of the SGF to fund approved inservice education programs, up to a total of \$2.0 million. The sum of \$2.0 million was so transferred. 2000 Senate Sub. for HB 2513 provides that up to \$2.0 million of any reappropriated general state aid balance from FY 2000 above \$11,841,896 is transferred to the inservice education account.
- m) From State Budget Stabilization Fund.
- n) In FY 2000, includes \$777,833 from the Children's Health Care Program Fund; in FY 2001, includes \$1.5 million from the Children's Initiatives Fund.
- o) From Children's Initiatives Fund.
- p) Cannot be spent until FY 2002.
- q) From Flexible Spending Fund.

1. Actual amounts levied are from the "Statistical Report of Property Assessment and Taxation," Division of Property Valuation, State Department of Revenue. These are "tax year" not "fiscal year" data.  
Employer contribution paid by the state to the Kansas Public Employees Retirement System on behalf of school districts, community colleges, and area vocational schools.
3. Amounts are reimbursements to school districts for the lesser of actual costs or two times the Base State Aid Per Pupil for providing education for pupils in these facilities. In 1995, beginning in FY 1996, the Forbes Juvenile Attention Facility (in USD 450) was added. In 1999, the Sappa Valley Youth Ranch of Oberlin, Parkview Passages Residential Treatment Center of Topeka, Charter Wichita Behavior Health System, L.L.C., and Salvation Army/Koch Center Youth Services (Wichita) were added. In 2000, six facilities were added and two were deleted. Those added were St. Francis Academy at Atchison, St. Francis Academy at Ellsworth, St. Francis Academy at Salina, St. Francis Center at Salina, Clarence M. Kelly Youth Center at Topeka, and Trego County Secure Care Center at WaKeeney. Facilities deleted were Charter Wichita Behavior Health System, L.L.C., and Parkview Passages Residential Treatment Center of Topeka (which have closed).
4. The "excess" local effort of certain school districts is remitted to the state and deposited to the State School District Finance Fund (SSDFF) for distribution to school districts as general state aid. Beginning in 1997-98, districts entitled to ancillary school facilities weight forward proceeds of their levy for the operation of new facilities for deposit in the SSDFF.
5. Kindergarten pupils and three- and four-year-old exceptional children (excluding gifted) are counted at 0.5 FTE. Pupils in the custody of SRS who are enrolled in Wichita (USD 259) and who are housed and receiving educational services at the Judge James V. Riddell Boys Ranch are counted as 2.0 FTE. Does not include September 20 enrollments in the Juvenile Detention Facilities, F.H. Job Corps program (above). Beginning in 1998-99, includes a maximum of 1,350 at-risk four-year-olds counted at 0.5 FTE; in 1999-2000, includes a maximum of 1,794 at-risk four-year-olds counted at 0.5 FTE; and in 2000-01, includes a maximum of 2,230 at-risk four-year-olds counted at 0.5 FTE.
6. Does not include employees of special education cooperatives or interlocal agreements (separate legal entities).

Prepared by Kansas Legislative Research Department  
December 26, 2000



APPENDIX  
UNIFIED SCHOOL DISTRICTS - SELECTED FINANCIAL DATA, ENROLLMENT, AND CERTIFICATED EMPLOYEES  
1972-73 to Est. 1991-92

Dollars in Thousands

	1972-73 - 1980-81								
	1972-73*	1973-74	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	1980-81
<b>School District Equalization</b>									
General State Aid	98,562	154,622	175,060	197,328	211,511	216,211	245,407	279,777	312,269
Income Tax Rebate	0	2,017 (a)	13,972	26,040	38,138	36,764	38,812	58,812	63,079
Subtotal	98,562	156,639	189,032	223,368	249,649	252,975	284,219	338,589	375,348
Transportation Aid	6,000	11,554	12,801	14,533	15,840	17,543	22,036	24,844	29,959
Total	104,562	168,193	201,833	237,901	265,489	270,518	306,255	363,433	405,307
Incr. Over Prior Year	na	63,631	33,640	36,068	27,588	5,029	35,737	57,178	41,874
<b>Budgets</b>									
General Fund(1)	386,217	425,990	465,154	523,005	573,259	614,963	670,965	725,061	809,144
Incr. Over Prior Year	na	39,773	39,164	57,851	50,254	41,704	56,002	54,096	84,083
Budget Controls	na	5-15%	7-15%	10-15%	7-15%	5-15%	6-15%	6-16%	9-19%
<b>General State Aid and Income Tax Rebate Percent of USD General Fund Budgets</b>									
	25.5	36.8	40.6	42.7	43.5	41.1	42.4	46.7	46.4
<b>Tax Levies - General Fund</b>									
<b>Property Tax - General Fund and Levies now Part of General Fund(2,3)</b>									
	257,902	222,385	273,668	294,043	317,967	363,815	375,161	368,965	384,062
MV Dealers' Stamp Tax(4)	0	0	0	0	0	0	400 (f)	578	551
Motor Vehicle Tax	0	0	0	0	0	0	0	0	12,526 (g)
Total	257,902	222,385	273,668	294,043	317,967	363,815	375,561	369,543	397,139
Incr. Over Prior Year	na	(35,517)	51,283	20,375	23,924	45,848	11,746	(6,018)	27,596
<b>Other State Aids</b>									
KPERS-School(5)	14,937	15,785	20,126	24,587	34,733	37,668	34,830	37,051	36,305
Special Education	4,183	5,481	9,475	12,088	14,322	18,402	22,327	32,112	39,415
Deaf/Blind & SH	39	67	67	80	82	74	73	71	96
Driver Education	900	900	1,200	1,200	1,200	1,300	1,400	1,534	1,428
Vocational Education	255	341	396	438	479	503	597	639	683
Ft. Leavenworth USD	510	683	687	692	676	690	638	667	705
Food Assistance	0	833	898	1,317	1,447	1,845	2,021	2,162	2,267
Adult Basic Education	0	0	26	32	38	46	43	40	39
Bilingual Education	0	0	0	0	0	0	0	235	477
Motorcycle Safety	0	0	0	0	0	0	0	0	0
Mineral Production Tax	0	0	0	0	0	0	0	0	0
Inservice Education	0	0	0	0	0	0	0	0	0
Asbestos Aid	0	0	0	0	0	0	0	0	0
Human Sexuality/Aids	0	0	0	0	0	0	0	0	0
Building Based Ed.	0	0	0	0	0	0	0	0	0
Excellence Grants	0	0	0	0	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0	0	0
Rent/Lease Veh. Sales Tax	0	0	0	0	0	0	0	0	0
Loc. Ad Val. Tax Red.	10,700	2,500	0	0	0	0	0	0	0
Total	31,524	26,590	32,875	40,434	52,977	60,528	61,929	74,511	81,415
Incr. Over Prior Year	na	(4,934)	6,285	7,559	12,543	7,551	1,401	12,582	6,904
<b>Total State Aid</b>									
State General Fund	133,194	190,170	227,576	267,591	317,266	329,746	366,784	436,410	485,294
Incr. Over Prior Year	na	56,976	37,406	40,015	49,675	12,480	37,038	69,626	48,884
Annual School Fund	1,992	0	0	0	0	0	0	0	0
Sch. Dist. Equal. Fund	0	3,713	5,932	9,544	0	0	0	0	0
State Safety Fund	900	900	1,200	1,200	1,200	1,300	1,400	1,534	1,428
Motorcycle Safety Fund	0	0	0	0	0	0	0	0	0
Excellence Grants	0	0	0	0	0	0	0	0	0
Mineral Production Tax	0	0	0	0	0	0	0	0	0
Rent/Lease Veh. Sales Tax	0	0	0	0	0	0	0	0	0
Total	136,086	194,783	234,708	278,335	318,466	331,046	368,184	437,944	486,722
Incr. Over Prior Year	na	58,697	39,925	43,627	40,131	12,580	37,138	69,760	48,778
<b>Enrollment, K-12(6)</b>									
FTE, Sept. 20(7)	474,747	459,059	446,993	441,504	435,771	426,983	414,536	404,289	396,368
Change from Prior Year	na	(15,688)	(12,066)	(5,489)	(5,733)	(8,788)	(12,447)	(10,247)	(7,921)
<b>Certified Employees(8)</b>									
	29,542	29,547	29,862	30,389	30,586	30,565	30,755	30,703	30,899
Change from Prior Year	na	5	315	527	197	(21)	190	(52)	196

1981-82 -- 1986-87

	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87
<b>School District Equalization</b>						
General State Aid	325,915	347,393	375,804	411,712	442,041	435,001 (b)
Income Tax Rebate	<u>78,371</u>	<u>78,737</u>	<u>89,260</u>	<u>101,369</u>	<u>108,472</u>	<u>107,783</u>
Subtotal	404,286	426,130	465,064	513,081	550,513	542,784
Transportation Aid	<u>33,433</u>	<u>36,669</u>	<u>37,760</u>	<u>39,536</u>	<u>41,916</u>	<u>42,478</u>
Total	437,719	462,799	502,824	552,617	592,429	585,262
Incr. Over Prior Year	32,412	25,080	40,025	49,793	39,812	(7,167)
<b>Budgets</b>						
General Fund(1)	873,436	955,424	1,031,857	1,129,255 (c)	1,231,446	1,287,712 (b)
Incr. Over Prior Year	64,292	81,988	76,433	97,398	102,191	56,266
Budget Controls	5-15%	6.25-12.5%	5-15%	6-10%	5-15%	2-3.5%
<b>General State Aid and Income Tax Rebate Percent of USD General Fund Budgets</b>						
	46.3	44.6	45.1	45.4	44.7	42.2
<b>Tax Levies - General Fund</b>						
Property Tax - General Fund and Levies now Part of General Fund(2,3)	434,161	453,383	485,847	511,175	562,864	575,320 (b)
MV Dealers' Stamp Tax(4)	700	585	850	822	1,144	1,203
Motor Vehicle Tax	<u>43,316</u> (h)	<u>44,934</u>	<u>60,575</u>	<u>69,729</u>	<u>78,519</u>	<u>88,537</u>
Total	478,177	498,902	547,272	581,726	642,527	665,060
Incr. Over Prior Year	81,038	20,725	48,370	34,454	60,801	22,533
<b>Other State Aids</b>						
KPERS-School(5)	35,481	36,283	37,928	41,088	41,456	32,607
Special Education	46,613	57,440	62,662	70,418	76,384	76,443 (b)
Deaf/Blind & SH	92	75	21	82	85	82
Driver Education	1,291	1,321	1,340	1,357	1,334	1,362
Vocational Education	752	794	876	876	876	373
Ft. Leavenworth USD	755	762	870	906	932	899
Food Assistance	2,458	2,390	2,388	2,399	2,402	2,384
Adult Basic Education	52	54	53	53	57	40
Bilingual Education	446	547	645	644	645	619
Motorcycle Safety	0	21	72	62	56	57
Mineral Production Tax	0	0	3,025	3,882	3,689	2,197
Inservice Education	0	0	0	0	451	506
Asbestos Aid	0	0	0	0	0	0
Human Sexuality/Aids	0	0	0	0	0	0
Building Based Ed.	0	0	0	0	0	0
Excellence Grants	0	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0
Rent/Lease Veh. Sales Tax	0	0	0	0	0	0
Loc. Ad Val. Tax Red.	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	87,940	99,687	109,880	121,767	128,367	117,569
Incr. Over Prior Year	6,525	11,747	10,193	11,887	6,600	(10,798)
<b>Total State Aid</b>						
State General Fund	524,368	561,144	608,267	669,083	715,717	699,215
Incr. Over Prior Year	39,074	36,776	47,123	60,816	46,634	(16,502)
Annual School Fund	0	0	0	0	0	0
Sch. Dist. Equal. Fund	0	0	0	0	0	0
State Safety Fund	1,291	1,321	1,340	1,357	1,334	1,362
Motorcycle Safety Fund	0	21	72	62	56	57
Excellence Grants	0	0	0	0	0	0
Mineral Production Tax	0	0	3,025	3,882	3,689	2,197
Rent/Lease Veh. Sales Tax	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	525,659	562,486	612,704	674,384	720,796	702,831
Incr. Over Prior Year	38,937	36,827	50,218	61,680	46,412	(17,965)
<b>Enrollment, K-12(6)</b>						
FTE, Sept. 20(7)	391,052	387,658	385,620	385,229	387,938	394,409 (b)
Change from Prior Year	(5,316)	(3,394)	(2,038)	(391)	2,709	6,471
<b>Certified Employees(8)</b>						
	30,631	30,504	30,545	30,859	31,294	31,668
Change from Prior Year	(268)	(127)	41	314	435	374

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	1987-88	1988-89	1989-90	1990-91	1991-92	Increase, 1972-73 to 1991-92	
						Amount	Percent
School District Equalization							
General State Aid	456,104	489,382 (i)	539,066 (j)	546,304 (k)	526,801 (m)	428,239	434.5
Income Tax Rebate	121,707	152,053	167,274	191,904	203,901	203,901	--
Subtotal	577,811	641,435	706,340	738,208	730,702	632,140	641.4
Transportation Aid	40,629	42,446	44,489	46,886	44,550	38,550	642.5
Total	618,440	683,881	750,829	785,094	775,252	670,690	641.4
Incr. Over Prior Year	33,178	65,441	66,948	34,265	(9,842)		
Budgets						1,332,717	345.1
General Fund(1)	1,366,525	1,458,051	1,570,466	1,646,478	1,718,934		
Incr. Over Prior Year	78,813	91,526	112,415	76,012	72,456		
Budget Controls	2-3.5% (d)	2-4% (d)	2-4.5% (d)	1-2% (d)	.75-2.25		
General State Aid and Income Tax Rebate Percent of USD General Fund Budgets	42.3	44.0	45.0	44.8	42.5		
Tax Levies - General Fund							
Property Tax - General Fund and Levies now Part of General Fund(2,3)	627,936	649,698	680,228	728,404	852,777	594,875	230.7
MV Dealers' Stamp Tax(4)	1,268	963	0	0	0	0	--
Motor Vehicle Tax	99,013	111,270	127,218	131,252	105,254	105,254	--
Total	728,217	761,931	807,446	859,656	958,031	700,129	271.5
Incr. Over Prior Year	63,157	33,714	45,515	52,210	98,375		
Other State Aids							
KPERs-School(5)	48,393	37,115	41,037	46,812	49,788	34,851	233.3
Special Education	89,785	101,259 (e)	113,643	125,562	121,078	116,895	2,794.5
Deaf/Blind & SH	85	85	79	75	98	59	151.3
Driver Education	1,351	1,361	1,352	1,339	1,345	445	49.4
Vocational Education	0	0	0	0	0	(255)	(100.0)
Ft. Leavenworth USD	928	1,002	1,455	1,525	1,608	1,098	215.3
Food Assistance	2,373	2,385	2,385	2,336	2,352	2,352	--
Adult Basic Education	52	63	74	134	187	187	--
Bilingual Education	542	545	599	590	544	544	--
Motorcycle Safety	62	54	61	61	51	51	--
Mineral Production Tax	2,506	2,647	2,964	3,243	3,086	3,086	--
Inservice Education	733	874	916	929	988	988	--
Asbestos Aid	26	0	0	0	0	0	--
Human Sexuality/Aids	0	1,500	1,497	1,474	0	0	--
Building Based Ed.	0	20	20	0	0	0	--
Excellence Grants	0	0	2,250	2,424 (l)	2,376 (l)	2,376	--
Parent Education Program	0	0	0	982	990	990	--
Rent/Lease Veh. Sales Tax	0	0	0	0	(n)	(n)	--
Loc. Ad Val. Tax Red.	0	0	0	0	0	(10,700)	(100.0)
Total	146,836	148,909	168,332	187,486	184,491	152,967	485.2
Incr. Over Prior Year	29,267	2,073	19,423	19,154	(2,995)		
Total State Aid						821,077	616.5
State General Fund	761,357	828,729	914,784	966,937	954,271	(12,666)	
Incr. Over Prior Year	62,142	67,372	86,055	52,153	0	(1,992)	(100.0)
Annual School Fund	0	0	0	0	0	0	--
Sch. Dist. Equal. Fund	0	0	0	0	0	0	--
State Safety Fund	1,351	1,361	1,352	1,339	1,345	445	49.4
Motorcycle Safety Fund	62	54	61	61	51	51	--
Excellence Grants	0	0	0	1,000	990	990	--
Mineral Production Tax	2,506	2,647	2,964	3,243	3,086	3,086	--
Rent/Lease Veh. Sales Tax	0	0	0	0	(n)	(n)	--
Total	765,276	832,790	919,161	972,580	959,743	823,657	605.2
Incr. Over Prior Year	62,445	67,514	86,371	53,419	(12,837)		
Enrollment, K-12(6)						(51,795)	(10.9)
FTE, Sept. 20(7)	399,398	403,532	407,882	414,593	422,952		
Change from Prior Year	4,989	4,134	4,350	6,711	8,359		
Certified Employees(8)	31,971	32,834	33,597	34,208	34,461	4,919	16.7
Change from Prior Year	303	863	763	611	253		

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Footnotes

- * The year before the School District Equalization Act took effect.
- 1. For the years 1972-73 through 1977-78, includes special fund tax levies eliminated in 1978 in order to make the budget data comparable to that for the years after 1977-78.
- 2. Includes Ft. Leavenworth. School District Equalization Act aid, general fund budgets, enrollments, and certificated employees do not include Ft. Leavenworth.
- 3. In 1978, six special tax levies were eliminated and, in effect, were made part of the general fund levy.
- 4. Repealed as of January 1, 1989.
- 5. Employer contribution paid by the state to the Kansas Public Employees Retirement System on behalf of school districts, community colleges, and area vocational schools (included level payment for the old Kansas City School Employees' retirement fund -- obligation (ten annual payments) terminated after FY 1985).
- 6. Kindergarten pupils counted at 0.5 F.T.E. Beginning in 1986-87, includes four-year-old exceptional children (excluding gifted) enrolled in the special education services of the district. Such pupils are counted at 0.5 F.T.E. Beginning in 1988-89, includes three-year-old exceptional children (excluding gifted) enrolled in special education services of the district. Such pupils are counted at 0.5 F.T.E. Beginning in 1989-90, includes pupils counted at 2.0 F.T.E. who are in the custody of the Secretary of Social and Rehabilitation Services, enrolled in Wichita (USD 259), and housed and receiving educational services at the Judge James V. Riddel Boys Ranch.
- 7. September 15 through 1985-86; September 20 in 1986-87 and thereafter.
- 8. Does not include employees of special education cooperatives or interlocal agreements (separate legal entities).
  - a) The first of three distributions to be made in the school year was paid in May 1974.
  - b) In accord with 1986 legislation, the School District Equalization Act general state aid included \$500,000, school district general fund budgets included \$1,000,000, estimated school district general fund property taxes included \$800,000, special education aid included \$400,000, and school district enrollments included 400 full time equivalent pupils -- all estimated amounts for implementation of legislation which provided for the inclusion in a school district's enrollment at 0.5 full-time equivalent of four-year-old handicapped children who receive special education services.
  - c) Includes \$4,062,952 that school districts deposited in the general fund in the form of interest from the capital outlay fund for 1984-85. School districts were authorized to do that for one year only. Such amounts were not subject to the per pupil budget controls; they were used in computing the 1985-86 budget controls.
  - d) 1987 legislation provided that for 1987-88 only, up to an additional 1 percent per pupil was authorized for any district, subject to a protest petition election provision. Similar legislation was enacted in 1988 for the 1988-89 school year, in 1989 for the 1989-90 school year, and in 1990 for the 1990-91 school year.
  - e) In accord with 1988 legislation, special education aid was increased by \$670,000 as the estimated impact of counting three-year-old handicapped children who are receiving special education services in a school district's enrollment at 0.5 full-time equivalent for purposes of the School District Equalization Act.
  - f) The first distributions were made in calendar year 1979.
  - g) The first distributions were made in calendar year 1981. Due to difficulties associated with implementation of this program, receipts in that year were smaller than anticipated.
  - h) Distributions in this year are considered to be greater than otherwise would have been anticipated due to distributions made after July 1, 1981, that normally would have occurred earlier. (See (g) above.)
  - i) Amount also includes \$358,267 for the Augusta (USD 402) and hold harmless aid at the 75 percent level (\$1.0 million).
  - j) Amount also includes hold harmless aid based on prior year sum of general state aid and income tax rebate at the 93.75 percent level (original estimate of \$4.4 million -- turned out to be \$294,194) and separate amounts: \$142,455 for Lorraine (USD 328), \$159,586 for Leoti (USD 467), \$844,187 for Derby (USD 260), and \$4,342 for Cuba (USD 455).
  - k) Amount includes per pupil guarantee, income tax rebate hold harmless (\$1,789,891) and equalization aid for budget appeals for operation of new or additional facilities (\$1,092,143). Also includes

appropriations by the 1991 Legislature for FY 1991 of \$288,095 for Meade (USD 226) and \$172,908 for Cunningham (USD 332).

- l) From State General Fund and also includes \$1.0 million from the Economic Development Initiatives Fund (in FY 1992, \$990,000 actually spent).
- m) Includes per pupil hold harmless guarantee based on prior year amount of general state aid and income tax rebate at 87.5 percent and subject to a \$700,000 cap. Hold harmless aid is not a separate appropriation. Amount also includes \$54.5 million demand transfer from the State General Fund to the State School District Finance Fund. The amount of this transfer was \$55.1 million prior to the 8-23-91 action of the State Finance Council imposing a 1.0 percent reduction in FY 1992 State General Fund appropriations.
- n) These revenues are deposited by the county treasurer with motor vehicle tax receipts and are included in motor vehicle tax distributions. The first distributions under this law were made in FY 1992. No reliable data are available.

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STATE DEPARTMENT OF EDUCATION  
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LEGISLATIVE RESEARCH DEPARTMENT  
PRESENTATION ON SCHOOL FINANCE  
TO  
HOUSE EDUCATION COMMITTEE  
JANUARY 31, 2001

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