

MINUTES

2010 COMMISSION

May 28-29, 2009
Room 535-N—Statehouse

Members Present

Rochelle Chronister, Chairperson
Dr. Ray Daniels, Vice-Chairperson
Senator Jean Kurtis Schodorf
Representative Clay Aurand (Thursday only)
Dennis Jones
Carolyn Campbell
Emile McGill
Teri Canfield, Attorney General's Office
Barbara Hinton, Legislative Post Auditor
Stephen Iliff (Thursday only)

Member Absent

Representative Marti Crow

Staff Present

Sharon Wenger, Kansas Legislative Research Department
Martha Dorsey, Kansas Legislative Research Department
Theresa Kiernan, Office of the Revisor of Statutes
Kristen Kellems, Office of the Revisor of Statutes
Matt Sterling, Office of the Revisor of Statutes
Dale Dennis, Kansas Department of Education
Janet Henning, Committee Assistant

Others Present

Scott Frank, Legislative Post Audit
Laurel Murdie, Legislative Post Audit
Lanessa Aurand
Stuart Little, Shawnee Mission School District
Tom Krebs, Kansas Association of School Boards
Mark Desetti, Kansas National Education Association

Bill Brady, Schools for Fair Funding
Val DeFever, Schools for Quality Education
Mike Reece, K12, Inc.
Terry Forsyth, Kansas National Education Association
Dodie Wellshear, United School Administrators/Kansas
Diane Gjerstad, Wichita Public Schools
Bill Reardon, Kansas City, Kansas Public Schools
Berend Koops, Hein Law Firm
Sue Storm, Kansas Board of Education
Martin Hawver, Hawver Publications
Mark Tallman, Kansas Association of School Boards
Jennie Rose, Kansas Children's Service League

**Thursday, May 28
Morning Session**

The meeting of the 2010 Commission was called to order at 10:00 a.m. by Chairperson Chronister.

Chairperson Chronister introduced Teri Canfield, Kansas Attorney General's Office, to Commission members. Ms. Canfield replaces Lee Urban (who resigned from the Kansas Attorney General's Office and took employment in another location) as the Attorney General's designee to the Commission.

School Finance Primer and Update

Sharon Wenger, Kansas Legislative Research Department, explained the handout material given to each Commission member, which included:

- Statutory charge of the 2010 Commission and a summary of the 2010 Commission recommendations to the Legislature from 2006-2009 (Attachment 1);
- School district performance audits authorized by the 2010 Commission from 2006-2009 as prepared by Scott Frank, Legislative Post Audit (Attachment 2);
- Summary of education legislation that passed during the 2009 Legislative Session (Attachment 3);
- School Finance primer as presented by Dale Dennis, Kansas State Department of Education (Attachment 4);
- Copies of "Budget at a Glance" and "Budget Profile" for USD 500, Kansas City, Kansas, and USD 215, Lakin, Kansas (Attachments 5 and 6); and
- Memorandum to 2010 Commission regarding Catastrophic Aid (Attachment 7).

Dale Dennis, Deputy Commissioner, Kansas State Department of Education, spoke to Commission members on school finance. Mr. Dennis told Commission members there was a great deal of discussion during the 2009 Legislative Session regarding the Base State Aid Per Pupil (BSAPP). In school year 2005-06, the BSAPP was \$4,257. He advised that in 2008-09, the BSAPP started out at \$4,433 and because of state budget shortages, the BSAPP was reduced to \$4,400. He advised the BSAPP for 2009-10 will be \$4,280.

Mr. Dennis told Commission members that for the school year 2009-10, the Legislature passed a \$59 increase in BSAPP and it was put into a "lock box." This was set aside on the assumption that inflation was running about 2.2-2.3 percent at the time. However, by the time the year was over, inflation was running 3.7 percent. Schools were to get \$4,492 BSAPP for the year 2009-10. If the Consumer Price Index-Urban (CPI-U) were applied (which is 3.7 percent), the BSAPP would have been \$4,597. Both laws, the CPI-U and the \$59, had passed in the Legislature. However, the nation went into a recession, the economy went down, and the Legislature ended up approving a \$4,280 BSAPP.

Mr. Dennis then reviewed basic school finance concepts with Commission members. This information is available at: http://skyways.lib.ks.us/ksleg/KLRD/Publications/sdfandqpa_2008.pdf

Mr. Dennis also explained the "Budget at a Glance" and "Budget Profile" compiled by the Kansas Department of Education for each district. Each district has copies available for public viewing.

Mr. Dennis reviewed special education Catastrophic Aid. Mr. Dennis told Commission members that in 1995, a Catastrophic Aid law was passed, and it had worked quite well for a number of years. Mr. Dennis told Commission members that between the years of 2001-2009, the number of students qualifying for Catastrophic Aid has increased from 60 students in 2001 to 758 students in 2009. Mr. Dennis provided a summary of catastrophic aid activity over time (see Attachment 7).

Mr. Dennis identified options for consideration if the Commission chooses to recommend changes in Catastrophic Aid:

- Increase the Catastrophic Aid cost cap to \$66,750, with an annual increase based on the prior year's CPI-U;
- Increase the Catastrophic Aid cost cap to \$66,750 (comparable to the increase in the cost of special education), with an annual increase based on the prior year's CPI-U less state special education aid generated by the student;
- Increase the Catastrophic Aid cost cap to \$66,750, with an annual increase based on the prior year's CPI-U less categorical state aid and expenditures based solely on direct cost of instruction. This would exclude transportation since it is reimbursed at 80 percent under a different formula; or
- Set the Catastrophic State Aid amount based upon twice the previous years' categorical state aid per teacher less special education state aid.

Finally, Mr. Dennis summarized changes in special education funding over time. Mr. Dennis stated the average special education teacher salary in the 1993-94 school year was \$33,913 and this current year it is estimated to be \$52,869 or an increase of 55.9 percent. Mr. Dennis told Commission members that total Special Education expenditures for the State in 1993-94 were \$305,736,000 and the estimate for 2009-10 is \$816,700,000 or an increase of 167 percent.

A question and answer session followed the presentation.

Afternoon Session

Legislative Post Audit Performance Audit Update

Scott Frank, Audit Manager, Kansas Legislative Post Audit, told Commission members of the School District Efficiency Audits which had been started by Legislative Post Audit to analyze a variety of financial and enrollment data from various districts. The audit plan included auditors going out to the school districts and auditing in the areas where a district's costs were out of line. Mr. Frank provided the Commission with a summary of data collected so far from the efficiency audit work (Attachment 8).

Chairperson Chronister requested Mr. Frank provide the Commission with information regarding the "outlier school districts" in the efficiency audit work summary, including reasons for outlier status. Mr. Frank also was asked to provide information regarding reasons for variation in costs within the five district groups.

Following was discussion regarding the value of continuing the efficiency audit in light of increasing work loads on school district staff resulting from budget shortfalls leading to loss of district personnel and other lost resources.

Mr. Frank summarized for Commission members potential school district efficiency topics (Attachment 9):

- Medicaid Reimbursement for Special Education Services;
- School District Energy Conservation;
- National Gas Costs;
- School District Health Care Benefits;
- School District Procurement Cards; and
- Student Transportation.

Mr. Frank also summarized for Commission members the possible scope statements for school district performance audit topics (Attachment 10):

- Identifying Ways Kansas School Districts Encourage Parental Involvement;
- Reviewing Issues Related to Community Learning Centers;
- K-12 Education: Reviewing Issues Related to School Assignment Plans in Kansas;
- Reviewing Issues Related to the Administration of the Fort Leavenworth School District;

- Assessing the Availability of the Kansas Scholar's Curriculum in Public High Schools;
- Reviewing the Research on School Choice Programs;
- Reviewing the Geographic Boundaries of Kansas School Districts;
- Reviewing Issues Related to Low-Enrollment Funding;
- Reviewing Issues Related to the Quality of Virtual Schools in Kansas; and
- Reviewing the Reporting Requirements for Kansas School Districts.

A question and answer session followed the presentation.

Emile McGill moved that the 2010 Commission recommend an audit on Medicaid Reimbursement for Special Education Services and School District Health Care Benefits. The motion was seconded by Senator Schodorf. The motion carried on a voice vote.

Mr. Frank suggested the Medicaid Reimbursement audit start be postponed until the Kansas Health Policy Authority acts on changes to the Medicaid Program this summer.

Carolyn Campbell moved that the 2010 Commission recommend an audit which would identify ways Kansas school districts would encourage parental involvement. The motion was seconded by Dr. Daniels. The motion carried on a voice vote.

Dennis Jones expressed concern to Commission members, stating his reason for voting "no" to the previous two motions. Mr. Jones stated there are numerous schools districts in his area who are facing the reality of laying off teachers, custodians, school nurses, and janitorial employees. He stated he has reviewed the charter and the charge given to the 2010 Commission, and nowhere does it say the Commission is going to be required to make work for the Legislative Post Audit Division. Mr. Jones stated he has the utmost respect for what the people of Legislative Post Audit do, but these are tough times and it is going to get worse. He further stated the last thing these school districts need is for the State of Kansas and Topeka to be out there saying "you've got to spend this many man hours providing this information to us" for something that he felt is going to be totally irrelevant and will be subject to change in the next three to five years.

Chairperson Chronister told Commission members that she would suggest that Legislative Post Audit send out a request to school districts to determine if some of them would be interested in following up on the efficiency audit which had been started.

Commission members discussed providing districts with ideas for increased efficiency. Mr. Dennis informed the Commission that the Kansas State Department of Education website contains district-provided examples of efficiencies gained in a variety of areas.

Chairperson Chronister discussed the following tentative interim meeting dates for the 2010 Commission:

- June 29 and 30 (presentations from school district superintendents regarding ranking of issues for the Commission's consideration and descriptions of budget cuts for the upcoming school year);
- August 6 and 7; and
- October 1 and 2.

The next meeting is scheduled for Friday, May 29, 2009 The meeting was adjourned at 3:40 p.m.

**Friday, May 29
Morning Session**

The meeting of the 2010 Commission was called to order at 9:00 a.m. by Chairperson Chronister.

Commission members were advised of handout material being distributed from the Kansas Department of Education regarding Kansas Scholars Curriculum, the KSDE Cost Savings Survey Results, and the Ranking of State for Federal Education Stimulus Money and the Prospects for Reform (Attachments 11, 12, and 13).

**Discussion and Development of 2010 Commission Report
to the 2010 Legislature (Continued)**

Chairperson Chronister told Commission members that as the Commission starts its final report for the 2010 Legislature, one of the first issues for discussion should be catastrophic aid. It is obviously a very "hot" issue and the fact that such a large amount is coming off of the top of the Special Education funding source by three Johnson County schools and one Wichita school is making it a very difficult issue across the state.

It was the consensus of the 2010 Commission to recommend a change in the calculation of the special education catastrophic aid. This recommended change is to get the catastrophic state aid amount based upon twice the previous year's categorical aid per teacher less any special education state aid.

Mr. Dennis provided an example:

Cost of Special Education Student Services	\$ 75,000
Less Special Education State Aid (teachers, paras, transportation)	\$(15,000)
Net Cost to School District	\$ 60,000
Two times categorical aid per teacher of preceding year (2 X \$28,760 – 2008-09)	\$ 57,520
Difference	\$ 2,480
Percentage Determined by State Law	.75
Additional State Aid	\$ 1,860

Any recommendations for changes will require legislative action during the 2010 Legislative Session.

Commission members finished the meeting by discussing the following items for consideration at future meetings:

- The Legislature needs to look at what has happened as a result of increased funding, *i.e.*, test scores went up, at-risk funding improved;
- Consider revenue enhancements for the state;
- Consider consolidation of school districts; how many have consolidated or are considering consolidation;
- Revisit early childhood issues to determine status of collaboration and increased funding via Children's Initiatives Funds;
- Consider the future of education in the 21st Century; and
- Consider some discussion of year-round schools.

Chairperson Chronister requested staff provide a short summary of school district consolidation incentives over the past several years. In addition, Chairperson Chronister requested Mr. Dennis work with United School Administrators' staff conducting a survey regarding budget cuts, including positions lost, in school districts.

Barbara Hinton told Commission members that Post Audit staff would review performance audits and review literature summarizing efforts made across the United States in restructuring public education.

The meeting was adjourned at 10:30 a.m. The next meeting is scheduled for June 29, 2009.

Prepared by Janet Henning
Edited by Sharon Wenger

Approved by Commission on:

June 29, 2009
(Date)

Summary of 2010 Commission Recommendations to the Legislature 2006 – 2009

Education Funding

- Change the Bilingual Student Weighting from a full-time equivalent weighting with contact hours to headcount and adjust to 0.2 from the current 0.395. (2006, 2007)
- Revise the high density formula to include a linear transition calculation. (2007, 2008)
- After a review on the topic, continue to distribute at-risk funding based upon the number of federal free lunch students in each district. (2007)
- Provide flexibility in funding to fund all-day kindergarten and four-year old at-risk programs. (2006, 2007)
- Fund the school finance formula in multi-year increments including annual inflation factor adjustments. (2006, 2008, 2009)
- Continue the military second count date. (2009)
- Increase the threshold amount per student of the Special Education Catastrophic State Aid Program to \$36,000. (2008)

Professional Support

- Annual recommendations, often including monetary recommendations, regarding the importance of quality professional development, teacher mentoring programs, and leadership academies. (2006, 2007, 2008)
- Create a Teacher Retention Incentive Program targeted at teachers eligible for retirement teaching in hard-to-fill disciplines. (2008, 2009)

Educational Reform

- Research and replicate successful innovative programs, such as professional learning communities and schools within schools. (2007)

Early Childhood Programming Reform

- After a comprehensive review, recommendations to the 2008 Legislature included recommendations for shifting the Infant-Toddler (tiny-k) program from the Department of Health and Environment to the Department of Education; shifting the Early Head Start Program from the Department of Social and Rehabilitation Services to the Department of Education; and shifting the Pre-K Pilot Program from the Children's Cabinet to the Department of Education. In addition, the Commission recommended the Children's Cabinet move forward leading the Early Learning Coordinating Council in improving coordination and expanding services in early childhood programs not in the Department of Education. (2008)

Other

- Make school districts' assessment data readily available to communities. (2007)
- Improve transparency and consistency related to school district accounting via improved accounting handbook training and revising accounting systems to provided requested data. (2008)

Statutory Charge to the 2010 Commission

- Conduct continuous and ongoing monitoring of the implementation and operation of the School District Finance and Quality Performance Act and other provisions of law relating to school finance and the quality performance accreditation system;
- Evaluate the School District Finance and Quality Performance Act and determine if there is a fair and equitable relationship between the costs of the weighted components and assigned weightings;
- Determine if existing weightings should be adjusted;
- Determine if additional school district operations should be weighted;
- Review the amount of base state aid per pupil and determine if the amount should be adjusted;
- Evaluate the reform and restructuring components of the Act and assess the impact;
- Evaluate the system of financial support, reform, and restructuring of public education in Kansas and in other states to ensure that the Kansas system is efficient and effective;
- Conduct other studies, as directed by the Legislative Coordinating Council, relating to the improving, reforming or restructuring, and financing of the educational system;
- Conduct hearings and receive and consider suggestions from teachers, parents, the Kansas Department of Education, the Kansas Board of Education, other governmental officers and agencies and the general public concerning suggested improvements in the educational system, including financing of the system;
- Make any recommendations necessary to guide the Legislature in meeting its constitutional duties to provide for the intellectual, educational, vocational, and scientific improvement in public schools; and make suitable provision for the finance of the educational interests of the state; and
- Direct the work of the school district audit team within the Division of Post Audit.

**School District Performance Audits
Authorized By the 2010 Commission
2006-2009**

Report Title	Release Date
AUDITS RELEASED IN 2006	
Reviewing Issues Related to Developing and Retaining Teachers and School Principals	July 2006
Reviewing Free-Lunch Student Counts as the Basis for At-Risk Funding, Part I	November 2006
Reviewing Free-Lunch Student Counts Used as the Basis for At-Risk Funding, Part II	December 2006
AUDITS RELEASED IN 2007	
Alternative Models for Organizing Middle Schools and High Schools	February 2007
Reviewing the Staff Recruitment and Retention Strategies Used by Kansas School Districts	April 2007
Reviewing Issues Related to Virtual Schools	April 2007
Reviewing the Research on Charter School Performance	May 2007
Reviewing the Cost of Vocational Education Programs	August 2007
Determining the Reasons for Variations in Virtual School Costs	October 2007
Reviewing Issues Related to Special Education Funding	December 2007
AUDITS RELEASED IN 2008	
Estimating the Impact of a Second Count Date on School District Funding	February 2008
Assessing the Quality of English as a Second Language Preparation in Kansas Teacher Education Programs	April 2008
School Districts' Use of Additional State Funding	June 2008
Reviewing School Districts' At-Risk and Professional Development Programs	December 2008
AUDITS RELEASED IN 2009	
School District Efficiency Audits	July 2009 (est)

AUDITS RELEASED IN 2006

**K-12 Education: Reviewing Issues
Related to Developing and Retaining
Teachers and School Principals (July 2006)**

Only 0.5% of all teaching positions were vacant in 2005-06, but an additional 5.4% of all positions weren't filled by a fully qualified teacher. Shortages are most severe in districts with high poverty, those in southwest Kansas, and in subjects like math and foreign language. Annually, about 9% of teachers leave the Kansas public school system, while another 7% move within the school system. Shortages may worsen over the next several years, as the number of teachers eligible to retire increases and the number of potential new teachers remains flat.

After adjusting for regional cost differences, Kansas' average teacher salary ranked 33rd nationally in 2004-05. Salaries for beginning teachers ranked 6th, but salaries for experienced teachers only ranked 36th. Annual teacher salaries rank very low compared to other professions, but hourly pay is much more competitive. Researchers have found a positive relationship between teacher salaries and retention, but not between salaries and student performance.

Best practices for attracting, retaining, and developing teachers include improving compensation and working conditions, reducing barriers to entry, implementing mentoring programs, and dedicating adequate resources for targeted training. Best practices for attracting, retaining, and developing principals include identifying individuals with management skills and providing practical training, peer support, and coaching. However, there's very little empirical evidence to support most of these strategies.

K-12 Education: Reviewing Free-Lunch Student Counts as the Basis for At-Risk Funding, Part I (November 2006)

Based on our Statewide random sample, about 23,000 (17%) of the approximately 135,000 free-lunch students counted for at-risk funding in 2005-06 weren't eligible for free lunches. As a result, the State overpaid nearly \$19 million in at-risk funds. At the same time, according to survey responses from district officials, about 6,900 students may have been eligible for free lunches but their families didn't apply. The free-lunch count used for at-risk funding also may include a number of students the Legislature didn't intend to fully fund, such as adults attending alternative education schools, and free-lunch students who don't attend full-time. We also identified problems with the Department of Education's free-lunch reviews that, if addressed, could produce a more accurate count.

In 2003-04, Kansas had 54,000 more free-lunch students Statewide than comparable U.S. Census Bureau estimates would suggest. Ineligible students would account for almost half that difference. However, the Census Bureau's district-level poverty estimates also have several limitations, including difficulties in accurately measuring important populations, significant lag time in publishing figures, and decreasing accuracy as the estimates get further away from the 10-year Census count.

K-12 Education: Reviewing Free-Lunch Student Counts Used as the Basis for At-Risk Funding, Part II (December 2006)

The Department of Education doesn't have a reliable count of students who receive at-risk services, because the Department hasn't given school districts clear guidance on what to report. Based on the at-risk student data we gathered directly from a sample of districts, districts received at-risk funds for a different number of students than they served, and generally provided at-risk services to a different group of students than they received funding for. However, an actual student-to-student relationship can't be expected between funding and services because at-risk funding primarily is based on the "stand-in" measure of free-lunch students.

Of the 41 states for which information was available, only one distributes at-risk funding based on the number of students who actually receive at-risk services. In 39 states, some measure of poverty—primarily the free- and reduced-price lunch count—is used to distribute some or all at-risk funding. Ten states, including Kansas, distribute at-risk funding through a “poverty-plus” mechanism that combines a measure of poverty with additional at-risk indicators, such as low assessment scores.

AUDITS RELEASED IN 2007

K-12 Education: Alternative Models for Organizing Middle Schools and High Schools (February 2007)

High schools have been organized in basically the same way for much of the last century. Over the last 25 years, a variety of pressures have prompted many schools to attempt a number of school reforms. These reforms include offering alternative schedules, organizing schools around a theme, creating small learning communities, establishing alternative instructional formats, and implementing comprehensive school reforms. While most models have examples of successful schools, there is little rigorous research available that assesses the effectiveness of each model.

K-12 Education: Reviewing the Staff Recruitment and Retention Strategies Used by Kansas School Districts (April 2007)

To recruit teachers, districts use strategies to identify traditional candidates, create new pools of teachers, and improve the financial incentives offered to teachers. To retain teachers, districts try to improve teacher working conditions, help new teachers adjust to the district and community environment, and increase compensation for current teachers. To recruit principals, districts try to identify current principal candidates, develop new principal candidates, and offer candidates financial incentives. Superintendents consistently rated financial incentives as effective strategies for teacher recruitment, teacher retention, and principal recruitment. Superintendents generally rate the strategies currently offered by the State as effective, especially the Department of Education's employment website. Superintendents would like the State to remove restrictions on hiring retired teachers, ease teacher licensing requirements, and provide more funding for teacher compensation and other financial incentives.

K-12 Education: Reviewing Issues Related to Virtual Schools (April 2007)

Kansas currently has 28 virtual schools providing education to K-12 students, including adults working towards a high school diploma. These virtual students are a very small but rapidly growing population, currently representing about 2,000 students, or about 1% of Kansas' total student population. Virtual schools are funded the same way as traditional schools, but cost less to operate. Although the data are limited, virtual students scored lower on 2005-06 State assessment tests than traditional students.

The Department of Education has developed a set of comprehensive policies for general oversight of virtual schools, which have been recognized as some of the strongest in the country. However, the Department's actual oversight of virtual schools is weak because it generally isn't following the processes it has established to implement these oversight policies. In addition, many specific risks inherent in operating virtual schools aren't adequately addressed, especially at the State level. Finally, the Mullinville school district's practice of "giving" virtual students to nearby districts isn't allowed by law, and highlights the need for more stringent oversight measures to prevent school districts from manipulating State funding and assessment results.

**K-12 Education: Reviewing the
Research on Charter School
Performance (May 2007)**

Charter, magnet, and alternative schools give students public alternatives to traditional public schools. In 2006-07, almost 15,000 students attended the 60 charter, magnet, or alternative schools throughout the State. Researchers have found mixed results when comparing the performance of charter and magnet schools to traditional schools. There are no recent studies on the performance of alternative schools, but older studies found positive results.

**K-12 Education: Reviewing
the Cost of Vocational Education
Programs (August 2007)**

Traditionally, Vocational Education focuses on preparing students for occupations that don't require a bachelor's degree. Vocational Education programs fall into seven major program areas; the most common ones are Business and Computer Technology, Family and Consumer Sciences, and Trade and Industry. Of the \$34 million in State funding for Vocational Education in 2006-07, we estimated about \$5 million (or 13%) was for classes that weren't related to a specific occupation; these classes helped students develop general employability and life skills, or were generic study hall periods. While the Department of Education has a systematic process to review new and existing Vocational Education programs, staff approved four of 10 programs without having all the necessary information to assess their quality. A major overhaul of Vocational Education at the federal level will broaden the State's current structure to include a number of professional occupations in the near future. This expansion could affect State funding by generating interest in new programs, or by bringing in more students.

**K-12 Education: Determining the
Reasons for Variations in Virtual
School Costs (October 2007)**

The reported cost of operating virtual schools can vary significantly, with much of the variation in virtual costs due to differences in how schools account for costs. Once differences in accounting and reporting are taken into account, the operating expenditures for our four sample schools ranged from about \$1,940 per FTE (Cherryvale) to just more than \$4,400 per FTE (Emporia) for the 2006-07 school year. Other factors that contributed significantly to the variation in costs included the number of instructional



staff in each school relative to its enrollment, as well as spending on technology, supplies, training, and travel.

**K-12 Education: Reviewing
Issues Related to Special
Education Funding (December 2007)**

In 2005-06, the percent of special education "excess costs" covered by State categorical aid varied between 45% and 207% for 69 school districts and special education cooperatives. Those that spent more on special education per student had less of their excess costs covered by categorical aid. However, because some special education revenues and expenditures weren't handled correctly, districts and cooperatives will receive almost \$800,000 less categorical aid than they were entitled to for the 2007-08 school year. In addition, capping the amount of categorical aid districts and cooperatives could receive would free up a small portion of aid to be redistributed, but wouldn't completely eliminate the variation in the percent of excess costs that are reimbursed.

Finally, recent changes to Medicaid will cost the State an estimated \$24 million in Medicaid funding, starting in the 2007-08 school year. Under current law, the Legislature will replace 92% of the lost funding with State categorical aid, but because of the way categorical aid is distributed, districts and cooperatives in more affluent suburban areas likely will gain funding, while those in high-poverty areas likely will lose funding.

AUDITS RELEASED IN 2008

**K-12 Education: Estimating the Impact
of a Second Count Date on School
District Funding (February 2008)**

As amended by the Senate, House Bill 2123 from the 2007 session would have allowed districts to receive additional funding if their student enrollment significantly increased from September to February. Over the past three school years, 43 districts would have received almost \$7 million in additional funding if House Bill 2123 had been in place. Districts that would have benefited the most from the bill tended to be mid- to large-sized districts on the edge of a metropolitan area that received relatively lower amounts of State and local funding per FTE student through the State's school finance formula. A review of the current second count date for military dependents shows that some of the statutory provisions for administering it appear to be unclear.

**K-12 Education: Assessing the Quality of
English as a Second Language Preparation
in Kansas Teacher Education Programs (April 2008)**

In general, teacher education programs in Kansas don't appear to adequately prepare teachers to teach students for whom English is a second language (ESL). Overall, 60% of the new teachers we surveyed who've taught ESL students said they didn't feel adequately prepared to teach them. Survey

respondents also said they felt far less prepared to teach ESL students than to teach either the general population of students or students with disabilities. Those teachers who felt less prepared to teach ESL students also felt less prepared to teach students in general. Teachers from academic programs that emphasize hands-on experience tended to feel more prepared than those from programs that rely primarily on classroom instruction. Teachers told us requiring more dedicated coursework, hands-on training experience, and foreign language training could improve ESL training. Other factors that affected how prepared teachers felt included the English proficiency of their ESL students and the support they received from their schools.

K-12 Education: School Districts' Use of Additional State Funding (June 2008)

Over the past three years, districts have received a cumulative total of \$2.3 billion in new funding, including \$1.6 billion from the State. Virtually all the increase in State funding was in four areas: general State aid, State equalization aid, special education categorical aid, and KPERS. In general, districts that received the most new funding per student had more poverty. District spending from the 2004-05 to 2006-07 school years, the most recent year for which spending information is available, increased by almost \$630 million. More than 70% of that increased spending was for student instruction, mostly for salaries and benefits to hire additional teachers and paraprofessionals, or to increase teacher salaries. School districts also increased their spending for support services, administration, operations and maintenance, and transportation. Finally, student outcome data continue to show that student performance generally is improving, although larger and high-poverty districts continue to lag behind.

K-12 Education: Reviewing School Districts' At-Risk and Professional Development Programs (December 2008)

For the 2008-09 school year, the State will give school districts an estimated \$368 million to provide additional services to students who are at risk of failing academically. We selected and visited 10 sample districts to determine whether the at-risk services they provide are supported by research and are implemented as part of a thorough school improvement process. In general, they appear to provide at-risk services, both academic and non-academic, that are research-based, and eight of the 10 districts had a good improvement process in place to address the needs of at-risk students.

We also looked at the types of professional development school districts provide. Statewide, the most common types of development training provided by districts include curriculum and assessment development, instructional best practices, intervention strategies, and technology training. The programs provided by our 10 sample districts were supported by research, and for seven of the 10 districts were clearly tied back to student needs. Finally, a recent survey of Kansas teachers indicates that targeted professional development may help the performance of at-risk students.

AUDITS RELEASED IN 2009

K-12 Education: School District



Efficiency Audits (July 2009 - estimated)

Audit findings are not yet available.

EDUCATION

Summary
of
Legislation

School District Consolidation and Disorganization; Personal Financial Literacy; and Disability History and Awareness

SB 41 amends state law dealing with school district consolidation and disorganization. In situations where a school district disorganizes and the territory of the disorganized district is attached to more than one district, the state financial aid of the disorganized district is allocated to the districts to which the territory of the former district is attached. The state financial aid is allocated on the same proportional basis that the assessed valuation of the territory attached to each district bears to the assessed valuation of the entire disorganized district.

The bill requires the State Board of Education to designate a period of time each school year as a time for disability history and awareness. The State Board will develop objectives and guidelines for disability history and awareness, for all grade levels, within existing curriculum. The bill lists a variety of goals of disability history and awareness instruction, including encouraging better treatment of individuals with disabilities. The bill requires each school district to include disability history and awareness with the district's curriculum, as deemed appropriate by the district. The bill also encourages postsecondary educational institutions to conduct and promote activities that provide education, understanding and awareness of individuals with disabilities, disability history, and the disability rights movement.

The bill requires the State Board of Education to develop state curriculum standards for personal financial literacy for all grade levels within the existing mathematics or other appropriate subject matter curriculum. The bill also requires the State Board to encourage school districts, when selecting textbooks for mathematics, economics, family and consumer science, accounting, or other appropriate courses, to select textbooks containing substantive provisions on personal finance. In addition, the bill requires the State Board of Education to include questions relating to personal financial literacy in the statewide assessments for mathematics or social studies when the statewide assessments for mathematics or social studies are reviewed or rewritten. The State Board is required to examine the questions relating to personal financial literacy and rewrite such questions in order to determine if programs on personal financial literacy are equipping students with the knowledge and skills needed to become self-supporting and to enable students to make critical decisions regarding personal finances.

The bill also repeals several statutes which authorized several school district transfers and fund transfers between 1965 and 1980.

School Districts and the Cash Basis Law and Local Option Budgets

SB 84 amends the current cash-basis law to create an exception for school districts when expenditures exceed current revenues due to the late payment of general or supplemental general state aid. The bill allows the state to make the balance of its fiscal year 2008-2009 state aid payments to a school district after June 30 without the school districts violating current cash-basis law. Under current law, school districts would be out of compliance with the state's cash-basis law, requiring financial reports to note the violation. The provision does not identify a school year in which it would sunset, allowing it to be on-going.

The bill also provides an alternative formula for the calculation of the local option budget of a school district. The bill authorizes a school district to calculate its local option budget using a base state aid per pupil (BSAPP) of \$4,433 (the amount of BSAPP for the current school year) in any school year in which the BSAPP is less than that amount. The bill also authorizes a school district to calculate its local option budget using an amount equal to the amount appropriated for state aid for special education and related services in school year 2008-2009. (A school district may enact a local option budget up to a maximum of 31 percent of the district's state financial aid, which includes the BSAPP multiplied by a district's adjusted enrollment, and state aid for special education.) This provision expires on June 30, 2012.

3-2

EDUCATION

University of Kansas Medical Students and the Kansas Tort Claims Act

SB 8 amends KSA 75-6102 to include medical students enrolled at the University of Kansas Medical Center who are in clinical training at the University of Kansas Medical Center or other health care institutions in the definition of "employee" under the Kansas Tort Claims Act. This change would mean that the State of Kansas could be held liable for the student's action or failure to act, if doing so within the scope of his or her employment. The State of Kansas would provide a defense and indemnification for any claims arising out of these students' clinical training.

The provisions of the bill are retroactive to July 1, 2008, and go into effect upon publication in the *Kansas Register*.

Higher Education Construction

SB 9 establishes the State Educational Institution Project Delivery Construction Procurement Act. The bill exempts certain construction projects and construction project services at state universities from many of the requirements imposed on other state agencies when obtaining the services of architects, engineers, and contractors for construction projects. The bill applies to construction projects and construction project services financed totally with non-state moneys. (Non-state moneys include funds received from any source other than the State of Kansas or any state agency, and could include funding sources such as tuition, fees, or federal funds.)

The bill allows state universities to use an alternative project delivery process. "Alternative project delivery" is defined as an integrated comprehensive building design and construction process. This alternative process would use a "construction management at-risk procurement process" (defined as a construction manager or general contractor hired by the university to manage a project).

The bill requires that all contracts for construction projects and construction services be let by the university to the lowest responsible bidder based upon plans and specifications prepared for the project after receiving approval by the State Board of Regents and the Secretary of the Department of Administration, unless the use of the alternative project delivery process is determined appropriate as provided in the bill. The bill requires that a competitive bid process be used. The bill allows the State Board of Regents to adopt rules and regulations necessary for implementation and administration of the bill's provisions. The provisions of the bill expire on June 30, 2012.

The bill becomes effective upon publication in the *Kansas Register*.

3-3

Community College Land Acquisition

SB 11 allows community colleges to acquire land and improvements not only within the community college district but also within the service area of the community college. The bill defines service areas as designated geographic areas of the state established by agreement of community college presidents and adopted by the Kansas Board of Regents. Finally, the bill allows the governing body of a technical college to change the name of the college by adopting a resolution.

Expanded Investment Authority

SB 39 amends a statute governing the investment of public moneys by certain counties and municipalities to allow school districts the same expanded investment authority currently allowed for cities and counties. Expanded investment authority would allow investments in United States government and agency securities, interest-bearing time deposits, and repurchase agreements with maximum maturities of four years.

The bill further provides that, in approving the investment policy of any city, county or school district, the Pooled Money Investment Board (PMIB) must require that the policy addresses liquidity, diversification, safety of principal, yield, maturity, and quality and capability of investment management staff. In addition, the bill provides procedures for compliance with KSA 12-1675(c) (a requirement that municipalities must first offer their idle funds to local financial institutions) and a certification from the investment management staff that those procedures have been followed.

The bill also creates a second condition for the approval of the investment policy for the PMIB. The investment policy is required to contain a certification from the investment management staff that those procedures (compliance with KSA 12-1675(c) as outlined above) have been followed, and a listing of the banks, savings and loan associations, and savings banks from which the city, county, or school district requested bids in the preceding year.

Without the expanded investment authority, cities and counties are permitted to invest only in temporary notes or no-fund warrants, time deposits, open accounts, certificates of deposit (CDs), repurchase agreements, and U.S. Treasury bills or notes with maximum maturities of two years. Expanded investment authority currently is allowed only if the municipality or county has a written investment policy that is approved annually by the PMIB.

3-4

Recreation Commission Petty Cash Fund and School District Contingency Reserve Fund

SB 161 amends current law to permit recreation commissions to establish petty cash funds. The amount of money in a petty cash fund would not exceed \$1,000 at any one time.

The bill also limits to 10.0 percent the balance maintained in a school district's contingency reserve fund until school year 2012-2013, when the amount returns to current law, which requires that the amount in a district's contingency reserve fund cannot exceed 6.0 percent of a district's general fund. However, the provisions of SB 161 will not be imposed on any school district whose state financial aid is computed under current law (KSA 72-6445a) related to districts formed by consolidation or disorganization or districts with decreasing enrollments. Any such district may maintain the excess amount in the contingency fund until the amount in the fund is depleted.

Postsecondary Education Savings Program

SB 225 extends the Kansas Postsecondary Education Savings Program indefinitely and makes several changes to the administration of the Program. The bill clarifies that the qualifying household income would be from the tax year prior to the submission of an application for a matching grant rather than the income at the time of the application.

The bill allows the State Treasurer to approve no more than 300 applications from a single congressional district for a total of 1,200 applications. If fewer than 300 applications in a single district are approved, then additional applications from the remaining districts may be approved by the State Treasurer. Applications are approved on a first-come, first-served basis. The bill authorizes the state to match, on a dollar-for-dollar basis, participant contributions during the calendar year for which the participant is approved, providing the participant contributes at least \$100 and no more than \$600 in any calendar year.

The bill directs the State Treasurer to transfer matching funds from the State General Fund to the Kansas Postsecondary Education Savings Program Trust Fund not exceeding the maximum amount specified by appropriation act for that state fiscal year. The State Treasurer's annual report on the program is due by January 31.

Schools for the Deaf and Blind

SB 290 amends the professional contract negotiations law to include the Kansas State School for the Blind and the Kansas School for the Deaf. The professional contract negotiations law governs how school boards in local districts negotiate contracts with teachers.

3-5

Atchison School District and the former Atchison Juvenile Correctional Facility

HB 2001 allows a student in the custody of the Secretary of Social and Rehabilitation Services or the Commissioner of the Juvenile Justice Authority and who is enrolled in the Atchison School District (USD 409) to be counted as two pupils. The affected students must be housed and receiving educational services at the youth residential center located on the grounds of the former Atchison Juvenile Correctional Facility for the district to qualify at the higher rate.

In school year 2009-2010, the bill authorizes a student enrollment of two times the licensed capacity of the youth residential center; for school years thereafter, student enrollment would be two times the actual number of students at the center.

Second Count Date for Military Students

HB 2002 allows a school district to recompute its general fund budget based on a second count of military students on February 20. To be eligible for a second count, a school district is required to have at least 25 military pupils or military students equal to one percent or more of the district's enrollment on February 20 who were not enrolled on September 20. Districts eligible for the second count then add the number of additional military students enrolled on February 20 to the September 20 student count to determine a district's general fund budget.

Epinephrine Administration in Schools

Sub. for HB 2008 authorizes any person to administer epinephrine in an emergency situation to a student or a member of a school staff when (1) the person administering the epinephrine reasonably believes that the student or staff member is exhibiting the signs and symptoms of an anaphylactic reaction; (2) a physician has authorized, in writing, the school to maintain a stock supply of epinephrine; and (3) the epinephrine is administered at school, on school property, or at a school-sponsored event. The bill exempts from liability for civil damages and exempts from the practice of the healing arts any person who gratuitously and in good faith renders emergency care or treatment through the administration of epinephrine to a student or a member of a school staff at school, on school property, or at a school-sponsored event if the person acts as an ordinary and reasonably prudent person would have acted under the same or similar circumstances.

In addition, the bill authorizes any accredited school to maintain an epinephrine kit, if the school chooses to do so. An epinephrine kit may consist of one or more doses of epinephrine. Epinephrine from an epinephrine kit shall be used only in emergency situations when the person administering the epinephrine reasonably believes that the signs and symptoms of an anaphylactic reaction are occurring and if administered at

school, on school property, or at a school-sponsored event. A school would not maintain an epinephrine kit unless the school has consulted with a pharmacist licensed by the State Board of Pharmacy. The consultant pharmacist has supervisory responsibility of maintaining the epinephrine kit and responsibility for developing procedures, proper control and accountability for the epinephrine kit. The bill further states that the State Board of Pharmacy may adopt any rules and regulations as necessary regarding the maintenance of epinephrine kits.

Dyslexia

HCR 5015 directs the State Board of Education to take certain actions in relation to children with reading problems, including dyslexia. The resolution directs the State Board to do the following:

- Endeavor to ensure that early screening or testing would identify children with a reading disability, including dyslexia;
- Endeavor to review partnerships with early childhood educators so that reading diagnostic assessments would be used in pre-kindergarten through second grade;
- Endeavor to review the level and pace of implementation of best practices of instruction including, but not limited to, the multi-tier system of support;
- Endeavor to review teacher preparation courses to ensure knowledge of best practices of instruction including, but not limited to, the multi-tier system of support and scientifically-based reading instructional components used to instruct children with disabilities including dyslexia, is addressed;
- Endeavor to ensure that parents have easy access to information, including contact information for school district, school, and Department of Education officials; and
- Submit a report of the activities of the State Board in relation to this resolution to the Legislature on or before December 31, 2009.

3-7

EDUCATION

Repeal Outdated Statute

SB 40 repeals KSA 2008 Supp. 72-9910 and 72-9911 which established the At-Risk Education Council which fulfilled its statutory duty in October of 2006.

Community Foundations

SB 175 allows local boards of education to transfer funds to a community foundation. Funds are required to be deposited into a restricted fund and remain subject to any restrictions imposed by the original donor. Monies distributed from the fund are required to be made for the benefit of the school district or for a specific purpose as directed by the original donor.

Regents Campus Inspections

SB 187 allows the State Fire Marshal to appoint certain qualified employees of the State Board of Regents' institutions who may inspect campus buildings in conjunction with the State Fire Marshal's Office.

Technical Education Statute Update

HB 2003 makes a variety of technical amendments to statutes governing postsecondary technical education. Specifically, the bill codifies provisions that have been included in appropriations bills *provisos* regarding development of a funding model for postsecondary technical education, update references to federal law, and replace outdated or unnecessary terminology.

Retirement Plan for State Board of Regents

HB 2004 amends existing law to prohibit a participant in the retirement plan of the State Board of Regents from filing a one-time, irrevocable written election to continue participation in the retirement plan if the participant takes a leave of absence and accepts a position in the executive branch of State government.

Fees and Tuition

HB 2007 amends existing law to permit the State Board of Regents to authorize the awarding of fellowships, scholarships and tuition and fee waivers to both undergraduate and graduate students. The bill removes obsolete language from the existing statute.

Qualified Admissions

HB 2197 amends existing law to authorize the Kansas Board of Regents to adopt rules and regulations setting standards that deviate from those established in the statute for admission of students to state educational institutions. Any such rules and regulations that are more rigorous than those set out in the statute, as amended by the bill, could not go into effect prior to the first day of the fourth academic year following the year in which the rules and regulations are adopted.

The bill provides that Kansas residents and nonresidents graduating from non-accredited private secondary schools could be admitted to a state educational institution if the student has a composite ACT score of not less than 21 points. In addition, a resident who graduated from a non-accredited school would qualify for admission if the applicant is 21 years of age or older.

The bill allows each state educational institution to admit not more than 10 percent of the total number of transfer students who do not meet minimum admission standards. The bill authorizes institutions to admit not more than 10 percent of the total number of non-resident transfer students who do not meet the minimum admission standards. The Board of Regents is required to adopt rules and regulations prescribing systemwide criteria and guidelines for admission to transfer students as exceptions to the minimum standards. The bill requires the Board of Regents to report by January 31 each year to the Legislature the number and percentage of transfer student admissions permitted as exceptions during the preceding academic year.

The bill amends existing law by removing the requirement for one unit of computer technology in the prescribed pre-college curriculum. Finally, the bill permits the Board of Regents to submit compiled reports to the Legislature.

3-9

SCHOOL FINANCE

Presented to

2010 COMMISSION

May 28, 2009

Dale M. Dennis
State Department of Education

Sharon Wenger
Legislative Research Department

2010 Commission
May 28, 2009
Attachment 4

2010 COMMISSION
May 28, 2009

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BASE STATE AID PER PUPIL HISTORY

2005-06	\$ 4,257
2006-07	\$ 4,316
2007-08	\$ 4,374
2008-09 (Originally \$4,433)	\$ 4,400*
2009-10	\$ 4,280

2008-09 -- Base State Aid Per Pupil

Original Law – 2008-09 BSAPP \$ 4,433

Actual Law – 2008-09 BSAPP \$ 4,400

\$4,433 to 4,400 = \$21,000,000

2009-2010 – Base State Aid Per Pupil

Current Law using \$59 Increase \$ 4,492

Current Law using CPI-Urban (\$4,433 x 1.037) \$ 4,597

2009-2010 – FINAL

Actual BSAPP \$ 4,280

Differences/BSAPP Cost

\$4,492 to \$4,280 = \$ 134,900,000

\$4,597 to \$4,280 = \$ 201,600,000

\$4,400 to \$4,280 = \$ 76,300,000

4-4

(2008-09) EDITION

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

(2008-09 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
August 20, 2008

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 \$4,433. 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 are a total of 13 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 Weighting

This weighting applies to school districts having unweighted full-time equivalent (FTE) enrollments of under 1,622. The weights were based on 1991-92 school district general fund budgets per pupil. In 2006 SB 549, the factor table was adjusted to reflect the higher base state aid per pupil. With a Base State Aid Per Pupil (BSAPP) of \$4,433 the low enrollment weight of districts having enrollments of 100 or fewer is \$4,496.53 per pupil. Each change of one pupil in this enrollment interval changes the low enrollment weight down or up inversely to the enrollment change. Attachment III is the Low Enrollment Table implemented by the Kansas State Department of Education.

EXAMPLES: LOW ENROLLMENT ADJUSTMENT COMPUTATIONS

EXAMPLE 1

Enrollment = 95				
<u>FTE Enrollment (Sept. 20)*</u>		<u>Factor</u>		<u>Low Enrollment Weight Adjustment</u>
95	<u>times</u>	1.014331	<u>equals</u>	96.4

EXAMPLE 2

<u>FTE Enrollment (Sept. 20)*</u>				
200	<u>times</u>	.749259	<u>equals</u>	149.9

* See Correlation Weighting explanation.

4-7

2. High Enrollment Weighting (Formerly called correlation weighting)

This weighting applies to districts having unweighted FTE enrollments of 1,622 and over. It is determined by multiplying the full-time equivalent enrollment by a factor of 0.03504. With BSAPP of \$4,433, the correlation weight is \$155.33 per pupil for all districts with enrollments of 1,622 and over.

EXAMPLE

<u>FTE Enrollment (Sept. 20)*</u>		<u>Factor</u>		<u>Correlation Weight Adjustment</u>
5,000	<u>times</u>	0.03504	<u>equals</u>	175.2

- * The 2007 Legislature passed HB 2159 which amends the School District Finance and Quality Performance Act by establishing a second date for enrollment count for students of military families on February 20:
- Provided that an increase of a minimum of 25 students or 1 percent of the district's enrollment who are dependents of a full-time active duty member of the military service or military reserve who are engaged in mobilizing for war, international peacekeeping missions, national emergency, or homeland defense activities.

4-8

3. Transportation Weighting

This weighting 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 residential 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 = \$646
2. Number of pupils transported 2.5 miles or more in current year = 500
3. BSAPP = \$4,433

THEN

$\frac{\$ 646}{\$4,433} \text{ equals } 0.146 \text{ and } \frac{500}{73} \times 0.146 \text{ so weight adjustment for transportation equals } 73.0$
--

4-9

4. Vocational Education Weighting

This weighting 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

4-10

5. Bilingual Education Weighting

This weighting is determined by multiplying the FTE enrollment in bilingual education programs approved by the State Board of Education by a factor of 0.395. Revenue generated by this weight may be spent either for bilingual education or at-risk 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>	0.395	<u>equals</u>	15.8

H-11

6. At-Risk Pupil Weighting

This weighting 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 .456. 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, bilingual programs, vocational programs, or pre-school at-risk 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>
500	<u>times</u>	0.456	<u>equals</u>	228.0

6a. High Density At-Risk Weighting

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 the following factors:

- Those districts that have free meal student percentages of 50.0 percent or more would use 0.10 factor; or
- Those districts that have a density of 212.1 student per square mile and a free lunch percentage of at least 35.1 percent and above would use 0.10 factor.

Medium Density At-Risk Weighting

- Those districts that have an enrollment of at least 40 percent but less than 50 percent at-risk pupils are eligible for the medium density at-risk weighting. The medium density at-risk pupil weighting of each school district shall be determined by multiplying the number of at-risk pupils by .06. The product is the medium density at-risk pupil weighting of the district.
- If a school district becomes ineligible for medium density at-risk pupil weighting because enrollment of at-risk pupils in the district falls below the requirement of subsection(a), the medium density at-risk pupil weighting of the district shall be the greater of: (1) The medium density at-risk pupil weighting in the current school year; (2) the medium density at-risk pupil weighting in the prior school year; or (3) the average of the medium density at-risk pupil weighting in the current school year and the preceding two school years.

6b. Non Proficient At-Risk Weighting

This weighting is determined by multiplying the number of pupils of a district who score below proficient in reading or math on the state assessments and who are **not** eligible for the federal free meals program, by the factor of .0465.

EXAMPLE

Number of pupils taking the exam not eligible
for free meals and scoring below proficient: $200 \times .0465 = 9.3 \text{ FTE}$

7. School Facilities Weighting

This weighting 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 weighting, the district must have utilized at least 25 percent of the state financial aid of the district 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

4-14

8. Ancillary School Facilities

The law permits a school district to appeal to the State Court 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 at least 25 percent of the state financial aid for the district, 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 accordance 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 Court 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 Court of Tax Appeals by BSAPP.

EXAMPLE

<u>Amount of Authorized Tax Levy</u>		<u>BSAPP</u>		<u>Ancillary School Facilities Adjustment</u>
\$550,000	<u>divided by</u>	\$4,433	<u>equals</u>	124.0

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

4-15

9. Special Education and Related Services

The amount of special education services state aid a school district receives, including "catastrophic" special education aid, is divided by BSAPP to produce this weighting. The state special education services aid a district receives is deposited in its general fund and then, in turn, is transferred to the district's special education fund.

This procedure is aimed at increasing the size of a school district's general fund budget for purposes of the local option budget calculation (LOB). As noted in Part B of this memorandum, the amount attributable to this weighting is defined as "local effort" and, therefore, as a deduction in computing the general state aid entitlement of the district.

In summary, this procedure does not increase the school district general fund state aid requirement; it only increases the computed size of this budget for the benefit of the LOB provision of the law (see Attachment 1 for an explanation of the LOB.)

<u>Amount of Special Education Services Aid to the District</u>		<u>BSAPP</u>		<u>Special Education and Related Services Weight Adjustment</u>
\$650,000	<u>divided by</u>	\$4,433	<u>equals</u>	146.6

4-16

10. Declining Enrollment Weighting

Any school district that is at its maximum local option budget authority and has declined from the prior year may seek approval from the State Board of Tax Appeals to make a levy for up to two years, capped at 5 percent of the district's general fund budget. The levy is equalized up to the 75th percentile. For school year 2007-08, the maximum LOB would be considered to be 31 percent, provided the increase is approved by the electors. An amount equal to the levy approved by the State Court 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 Court of Tax Appeals by BSAPP.

EXAMPLE

<u>Amount of Authorized Tax Levy</u>		<u>BSAPP</u>		<u>Declining Enrollment Adjustment</u>
\$425,700	<u>divided by</u>	\$4,433	<u>equals</u>	96.0

NOTE: The school district levies the amount approved by the State Court 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.

11. Cost-of-Living Weighting

The law permits a local school board to levy a local tax for the purpose of financing the cost-of-living weighting in a district which has higher than the average statewide cost of living based on housing cost. The levy is an amount directly attributable to the cost-of-living weighting which is derived as described in the example below.

The State Board of Education is required to determine which districts are eligible to apply for this weighting. The district will be deemed eligible by the State Board if its average cost-of-living is at least 25 percent higher than the statewide average. In addition, the district must have adopted the maximum local option budget (LOB) to be eligible.

The local school board would be required to pass and publish a resolution authorizing the levy, and the resolution is subject to protest petition.

EXAMPLE

<u>Amount of Authorized Tax Levy</u>		<u>BSAPP</u>		<u>Cost-of-Living Weight</u>
\$ 550,000*	divided by	\$ 4,433	equals	124.1

* There is a cap on the amount that can be levied under this weighting. A district's state financial aid (SFA) times .05 is the maximum amount that can be levied.

4-18

DECREASING ENROLLMENT PROVISIONS

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

Alternative

In a school district for which the State Board of Education has determined that the enrollment of the district in the preceding school year had decreased from the enrollment in the second preceding school year and that a disaster had contributed to the decrease, the enrollment of the district in the second school year following the disaster is determined on the basis of a four-year average of the current school year and the preceding three school years, adjusted for the enrollment of pre-school aged at-risk pupils in those years. However, if the enrollment decrease provisions of the general law (above) are more beneficial to the district than the four-year average, the general law will apply.

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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:

<u>Example</u>	
\$ 2,000,000	1. proceeds of the uniform school district general fund property tax—20 mills in 2008, including the \$20,000 residential exemption,
500,000	2. Special education services state aid,
3,000	3. unexpended and unencumbered balances remaining in the general fund,
1,800	4. unexpended and unencumbered balances,
5,000	5. industrial revenue bond and port authority bond in lieu of tax payments,
200	6. mineral production tax receipts,
None	7. 70 percent of federal Impact Aid, in accord with federal law and regulations,
None	8. tuition paid on behalf of nonresident pupils for enrollment in regular education services,
None	9. motor vehicle tax receipts, ⁽¹⁾
None	10. rental/lease vehicle excise tax receipts, ⁽¹⁾ and
None	11. 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	
\$2,510,000	

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.

4-20

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

	\$	9,192,269	SFA*
<u>minus</u>		<u>2,510,000</u>	Local Effort**
<u>equals</u>	\$	6,682,269	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.

* \$4,433 BSAPP times 2,073.6 (adjusted enrollment—includes pupil weights). However, if the appropriation for general state aid is insufficient to fund all school district entitlements, the \$4,433 BSAPP is reduced to the level at which entitlements may be funded.

** Sum of local effort items.

4-21

**USD Form 150
2008-2009
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 17

1. Estimated 9-20-2008 FTE enrollment (from Table I or Table IV) (Exclude 4 yr old at-risk FTE.)		=	<u>941.2</u>
2. Estimated 9-20-2008 4yr old at risk FTE enrollment (e) (Must be approved.) (At-risk students count as .5 FTE)		=	<u>7.0</u>
	<u>7.0 + 0.0</u> (Table IV, Line 4)		
3. Total Estimated 9-20-2008 FTE Enrollment (Line 1 + Line 2)		=	<u>948.2</u>
4. Estimated low enrollment and high enrollment for districts. 9-20-2008 FTE enrollment (from line 3)	<u>948.2 x 0.263961</u> factor (from Table II or pages 5, 6)	=	<u>250.3</u>
5. Estimated weighted bilingual education enrollment. 9-20-2008 bilingual FTE (a)	<u>10.6667 + 0.0000</u> (Table IV, Line 5) x 0.395	=	<u>4.2</u>
6. Estimated weighted vocational education enrollment. 9-20-2008 vocational education FTE(b)	<u>41.6667 + 0.0000</u> (Table IV, Line 6) x 0.5	=	<u>20.8</u>
7. Estimated weighted at-risk student enrollment(c). Number of eligible students that qualify for free lunches as of 9-20-2008	<u>183 + 0</u> (Table IV, Line 7) x 0.456	=	<u>83.4</u>
8. Estimated High At-Risk Weighting. (Can only qualify for one of the following)			
District's calculated free lunch percentage:	(Comes from Table VI, Line 4) 19.30%		
District's calculated students per square mile:	Line 3 / square miles in district = 948.2 / 153.1 = 6.2		
a. Number of students eligible for free lunch (at least 50%)	(183+0) x 0.1 =		<u>0.0</u>
b. Number of students eligible for free lunches at 35.1% and 212.1 students per square mile.	(183+0) x 0.1 =		<u>0.0</u>
c. Number of students eligible for free lunches (40-50%)	(183+0) x 0.06 =		<u>0.0</u>
9. Est. Non-Proficient student weighting. Number of non-proficient students. (g) (<u>81 x 0.0465</u>)	=	<u>3.8</u>
10. Estimated weighted FTE for new facilities. 9-20-2008 enrollment of students attending a new facility (d)	<u>344.0 + 0.0</u> (Table IV, Line 9) x 0.25	=	<u>86.0</u>
11. Estimated weighted FTE for transportation. (Table III, Line 5)		=	<u>98.0</u>
12. Estimated weighted FTE virtual enrollment. (Table V, Line 4)		=	<u>6.0</u>
13. Estimated ancillary facilities weighting. Amt approved by Board of Tax Appeal	<u>0 ÷ \$4,433</u>	=	<u>0.0</u>
14. Estimated Special Education weighting. Amount of Sp. Ed. Funding (f)	<u>983,465 ÷ \$4,433</u>	=	<u>221.9</u>
15. Estimated Declining Enrollment weighting. Amount of Tax Appeal + State Aid	<u>0 ÷ \$4,433</u>	=	<u>0.0</u>
16. Estimated 2008-2009 operating budget. (Lines 3 through 15)	<u>1,722.6 x \$4,433</u>	=	<u>\$7,636,286</u>
17. Estimated Cost of Living weighting	<u>\$0 ÷ \$4,433</u>	=	<u>0.0</u>
	(maximum allowed for this district) (Amt district will use, up to the maximum)		
18. Estimated 2008-2009 operating budget. (Include Cost of Living)	<u>1,722.6 x \$4,433</u>	=	<u>\$7,636,286</u>

Local Option Budget -- See Form 155

- (a) FTE is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2008 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 64.0 ÷ 6 = 10.6667 (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 9-20-2008 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 250.0 ÷ 6 = 41.6667 (Record on Line 6)
 - (c) USD must have an approved at-risk pupil assistance plan for the school district.
 - (d) In order to access new facilities weighting, a USD must have adopted at least a 25% LOB.
 - (e) Four year old at risk students are counted as .5 FTE. USD must be approved by the Kansas State Department of Education.
 - (f) Comes from form 118 (line 19).
 - (g) 2007-2008 Non Proficient students (excluding free students).
- (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**

USD#

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1. September 20, 2007, FTE and February 20, 2008 FTE enrollment (Excludes 4 yr old at risk students.)	=	<u>937.6</u>
2. September 20, 2008, FTE enrollment (Excludes 4 yr old at risk students.)	=	<u>945.7</u>
3. 3 YR AVG FTE: ($\frac{938.6}{(9/20/2006 \text{ FTE})^*} + \frac{937.6}{(\text{line 1})}$)/3 = $\frac{945.7}{(\text{line 2})}$ = $\frac{940.6}{(\text{goes to line 3})}$	=	<u>940.6</u>
* Excludes 4 yr old at risk students, but includes 2/20/2007 military students.		
4. FTE enrollment for budget purposes (higher of line 1, 2, or 3)	=	<u>945.7</u>
5. Virtual 9/20 FTE from Table V, Line 1	=	<u>4.5</u>
6. Line 4 minus Line 5 (Goes to page 1, line 1 if no military provision; see Table IV.)	=	<u>941.2</u>

**TABLE II
Low and High Enrollment Weighting
Factor**

Enrollment of District

0 - 99.9	1.014331
100 - 299.9	{[7337 - 9.655 (E - 100)]+3642.4} -1
300 - 1,621.9	{[5406 - 1.237500 (E - 300)]+3642.4} -1
1622 and over	0.03504

'E' is 9-20-2008 FTE Enrollment (from Page 1, line 3)

EXAMPLE: (FTE of 954.0)

FOR COMPUTED FACTORS
SEE 2008-2009 LOW ENROLLMENT
AND HIGH ENROLLMENT FACTOR
TABLE (PAGES 5 AND 6)

{[5406 - 1.237500 (954.0 - 300)]+3642.4}-1
{[5406 - 1.237500 (654.0)]+3642.4}-1
{[5406 - 809.325]+3642.4}-1
{4597.675+3642.4} -1
1.261991-1
0.261991

**TABLE III
Transportation Weighting**

1. Area of district in square miles 9-20-2008.	=	<u>153.1</u>
2. All public pupils transported or for whom transportation is being made available 9-20-2008 who reside in the district 2.5 miles or more (Estimated)	$\frac{587.0}{153.1} + \frac{0.0}{153.1}$ (Table IV) =	<u>587.0</u> (Line 8)
3. Index of density = Line 2	$\frac{587.0}{153.1}$ divided by Line 1	= <u>3.83</u>
4. Using index of density (Line 3), determine amount from density table on attached pages 7 and 8.	=	<u>0.1669</u>
5. Estimated weighted FTE for transportation. 9-20-2008 number of resident students over 2.5 miles (line 2) $\frac{587.0}{153.1}$ x $\frac{0.1669}{153.1}$ factor (Line 4) (to Line 9, Page 1)	=	<u>98.0</u>

4-23

TABLE IV
House Bill 2059 - Military Provision

1. Estimated Adjusted 9-20-2008 FTE (Table 1, Line 6, Form 150)		=	<u>941.2</u>
2. Estimated 2-20-2009 FTE (excludes 4 yr old at risk students) of new students of military families, not enrolled on 9-20-2008 (Must be at least 25 FTE or 1% of Line 1. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	=	<u>0.0</u>
3. Estimated FTE Enrollment count for 2008-2009 (Line 1 + Line 2) to Line 1, Form 150		=	<u>941.2</u>
Number of students in Line 2 with the following weighting factors:			
4. Estimated 2-20-2009 4yr old FTE (add to Line 2, Form 150)		=	<u>0.0</u>
5. Estimated weighted bilingual education enrollment. 2-20-2009 bilingual FTE (a) (add to Line 5, Form 150)	<u>0.0000</u> x 0.395	=	<u>0.0</u>
6. Estimated weighted vocational education enrollment. 2-20-2009 vocational education FTE (b) <u>0.0000</u> x 0.5 (add to Line 6, Form 150)		=	<u>0.0</u>
7. Estimated weighted at-risk student enrollment (c). Number of students eligible that qualify for free lunches as of 2-20-2009 <u>0</u> x 0.456 (add to Line 7, Form 150)		=	<u>0.0</u>
8. Estimated 2-20-2009 FTE of new students of military families, not enrolled on 9-20-2008 transported or for whom transportation is being made available 2-20-2009 who reside in the district 2.5 miles or more (goes to Table III, Line 2, Form 150)		=	<u>0.0</u>
9. Estimated weighted 2-20-2009 FTE for New Facilities (d) (add to Line 10, Form 150)	FTE <u>0.0</u> x 0.25	=	<u>0.0</u>
(a) FTE is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 2-20-2009 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours <u>0.0</u> ÷ 6 = <u>0.0000</u> (Record on Line 5)			
(b) FTE is computed by taking the total clock hours of vocational students who are enrolled and attending in an approved vocational class on 2-20-2009 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours <u>0.0</u> ÷ 6 = <u>0.0000</u> (Record on Line 6)			
(c) USD must have an approved at-risk pupil assistance plan for the school district.			
(d) In order to access new facilities weighting, a USD must have adopted at least a 25% LOB.			

TABLE V
Virtual Enrollment Weighting (2008 SB 669)

1. Estimated 9/20/2008 FTE Virtual Enrollment	<u>4.5</u> X	1.05	=	<u>4.7</u>
2. Estimated Non-Proficient* Virtual Students (headcount)	<u>3</u> X	0.25	=	<u>0.8</u>
3. Estimated Virtual Students Taking AP** Courses	1st Semester <u>4</u> X	.08 =	<u>0.3</u>	
	2nd Semester <u>3</u> X	.08 =	<u>0.2</u>	<u>0.5</u>
4. Estimated Weighted FTE Virtual Enrollment				<u>6.0</u>

* This provision applies to pupils that would qualify for paid or reduced priced lunches, and did not meet proficient in Math or Reading State Assessments in the prior year. The virtual school must have a virtual at-risk pupil assistance plan on file with KSDE.

** The Advanced Placement (AP) course is not available in the home district of the virtual pupil. The home district is either more than 200 square miles or has an enrollment of at least 260 pupils.

"Virtual School" means any school or educational program that: (1) Is offered for credit; (2) uses distance-learning technologies which predominately use internet-based methods to deliver instruction; (3) involves instruction that occurs asynchronously with the teacher and pupil in separate locations; (4) requires the pupil to make academic progress toward the next grade level and matriculation from kindergarten through high school graduation; (5) requires the pupil to demonstrate competence in subject matter for each class or subject in which the pupil is enrolled as part of the virtual school; and (6) requires age-appropriate pupils to complete state assessment tests.

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**TABLE VI
High At-Risk Weighting Calculation**

1. Calculated free lunch percentage for the current year (Page 1, Line 7 total students eligible for Free Lunches) / (Page 1, Line 3) = 183 + 0 / 948.2 =	19.30%	=	<u>19.30%</u>																
2. District's calculated free lunch percentage for the prior year		=	<u>18.37%</u>																
3. 3 YR AVG %: (<table border="0"> <tr> <td align="center">18.42%</td> <td align="center">+</td> <td align="center">19.30%</td> <td align="center">+</td> </tr> <tr> <td align="center">(9/20/2006 %)*</td> <td></td> <td align="center">(line 1)</td> <td></td> </tr> <tr> <td align="center">18.37%</td> <td align="center">)/3=</td> <td align="center">18.70%</td> <td></td> </tr> <tr> <td align="center">(line 2)</td> <td></td> <td align="center">(goes to line 3)</td> <td></td> </tr> </table>	18.42%	+	19.30%	+	(9/20/2006 %)*		(line 1)		18.37%)/3=	18.70%		(line 2)		(goes to line 3)		=	<u>18.70%</u>
18.42%	+	19.30%	+																
(9/20/2006 %)*		(line 1)																	
18.37%)/3=	18.70%																	
(line 2)		(goes to line 3)																	
4. Free lunch percentage to be used for budget purposes (higher of line 1, 2, or 3) (Goes to page 1, line 8)		=	<u>19.30%</u>																

ADDITIONAL DEFINITION FOR SCHOOL FACILITIES (Must use a minimum LOB listed below to qualify for this provision.)

a) School Facilities Definition - School facilities weighting is available for school districts whose adopted local option budget (LOB) is at least 25% for 2008-09 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 (and February 20 for districts qualifying under K.S.A. 72-6448). 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	112	56.0
Grade 1	102	102.0
Grade 2	96	96.0
Grade 3	90	90.0
Weighting for example:	<hr/>	344 X 0.25 = 86 X \$4433 = \$381238

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 =	600	students for the day
	New classroom B =	598	students for the day
	New classroom C =	602	students for the day
	New classroom D =	608	students for the day
	TOTAL =	<u>2408</u>	
	divide by	7	class periods
	=	<u>344</u>	FTE

Weighting for above example: 344 X 0.25 = 86 X \$4433 = \$381238

Qualifying for New Facilities Weighting

In order to qualify for new facilities weighting, a district must have adopted at least a 25% local option budget.

4-25

2008-2009 LOW ENROLLMENT AND HIGH ENROLLMENT (CORRELATION) FACTOR TABLE

New low enr		New low enr		New low enr	
FTE	factor	FTE	factor	FTE	factor
1,444.0	0.095514	1,508.0	0.073770	1,572.0	0.052026
1,445.0	0.095174	1,509.0	0.073430	1,573.0	0.051686
1,446.0	0.094836	1,510.0	0.073092	1,574.0	0.051348
1,447.0	0.094495	1,511.0	0.072751	1,575.0	0.051008
1,448.0	0.094155	1,512.0	0.072411	1,576.0	0.050667
1,449.0	0.093815	1,513.0	0.072071	1,577.0	0.050327
1,450.0	0.093477	1,514.0	0.071733	1,578.0	0.049989
1,451.0	0.093136	1,515.0	0.071392	1,579.0	0.049649
1,452.0	0.092796	1,516.0	0.071052	1,580.0	0.049308
1,453.0	0.092456	1,517.0	0.070712	1,581.0	0.048968
1,454.0	0.092118	1,518.0	0.070374	1,582.0	0.048630
1,455.0	0.091777	1,519.0	0.070033	1,583.0	0.048290
1,456.0	0.091437	1,520.0	0.069693	1,584.0	0.047949
1,457.0	0.091097	1,521.0	0.069353	1,585.0	0.047609
1,458.0	0.090759	1,522.0	0.069015	1,586.0	0.047271
1,459.0	0.090418	1,523.0	0.068675	1,587.0	0.046931
1,460.0	0.090078	1,524.0	0.068334	1,588.0	0.046590
1,461.0	0.089738	1,525.0	0.067994	1,589.0	0.046250
1,462.0	0.089400	1,526.0	0.067656	1,590.0	0.045912
1,463.0	0.089059	1,527.0	0.067316	1,591.0	0.045572
1,464.0	0.088719	1,528.0	0.066975	1,592.0	0.045231
1,465.0	0.088379	1,529.0	0.066635	1,593.0	0.044891
1,466.0	0.088041	1,530.0	0.066297	1,594.0	0.044553
1,467.0	0.087700	1,531.0	0.065957	1,595.0	0.044213
1,468.0	0.087360	1,532.0	0.065616	1,596.0	0.043872
1,469.0	0.087020	1,533.0	0.065276	1,597.0	0.043532
1,470.0	0.086682	1,534.0	0.064938	1,598.0	0.043194
1,471.0	0.086341	1,535.0	0.064598	1,599.0	0.042854
1,472.0	0.086001	1,536.0	0.064257	1,600.0	0.042513
1,473.0	0.085661	1,537.0	0.063917	1,601.0	0.042173
1,474.0	0.085323	1,538.0	0.063579	1,602.0	0.041835
1,475.0	0.084982	1,539.0	0.063239	1,603.0	0.041495
1,476.0	0.084642	1,540.0	0.062898	1,604.0	0.041154
1,477.0	0.084302	1,541.0	0.062558	1,605.0	0.040814
1,478.0	0.083964	1,542.0	0.062220	1,606.0	0.040476
1,479.0	0.083623	1,543.0	0.061880	1,607.0	0.040136
1,480.0	0.083283	1,544.0	0.061539	1,608.0	0.039795
1,481.0	0.082943	1,545.0	0.061199	1,609.0	0.039455
1,482.0	0.082605	1,546.0	0.060861	1,610.0	0.039117
1,483.0	0.082264	1,547.0	0.060521	1,611.0	0.038777
1,484.0	0.081924	1,548.0	0.060180	1,612.0	0.038436
1,485.0	0.081584	1,549.0	0.059840	1,613.0	0.038096
1,486.0	0.081246	1,550.0	0.059502	1,614.0	0.037758
1,487.0	0.080905	1,551.0	0.059162	1,615.0	0.037418
1,488.0	0.080565	1,552.0	0.058821	1,616.0	0.037077
1,489.0	0.080225	1,553.0	0.058481	1,617.0	0.036737
1,490.0	0.079887	1,554.0	0.058143	1,618.0	0.036399
1,491.0	0.079546	1,555.0	0.057803	1,619.0	0.036059
1,492.0	0.079206	1,556.0	0.057462	1,620.0	0.035718
1,493.0	0.078866	1,557.0	0.057122	1,621.0	0.035378
1,494.0	0.078528	1,558.0	0.056784	1,622.0	0.035040
1,495.0	0.078187	1,559.0	0.056444		
1,496.0	0.077847	1,560.0	0.056103		
1,497.0	0.077507	1,561.0	0.055763		
1,498.0	0.077169	1,562.0	0.055425	1,622 AND OVER	
1,499.0	0.076828	1,563.0	0.055085	0.035040	
1,500.0	0.076488	1,564.0	0.054744		
1,501.0	0.076148	1,565.0	0.054404		
1,502.0	0.075810	1,566.0	0.054066		
1,503.0	0.075469	1,567.0	0.053726		
1,504.0	0.075129	1,568.0	0.053385		
1,505.0	0.074789	1,569.0	0.053045		
1,506.0	0.074451	1,570.0	0.052707		
1,507.0	0.074110	1,571.0	0.052367		

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Kansas State Department of Education
 School Finance Section
 Form 0-135-148
 5/2008

USD# 343

Form 148
2008-2009 Estimated
General Fund State Aid

Important: Include this form with the budget document to be filed with the State Department of Education.

1. 2008-2009 General Fund Budget (Form 150, Line 18)	<u>\$7,636,286</u>
2. Estimated Local Effort	
a. 2008-2009 Tax Levy 1-1-2009 to 6-30-2009 (Form 110, Table I, Line 5)	<u>\$964,658</u>
b. 2008-2009 Tax in Process (Form 110, Line 11) (General Fund only)	<u>\$47,772</u>
c. 2008-2009 Delinquent Tax (Form 110, Line 12, General Fund) x .667	<u>\$15,342</u>
d. 2008-2009 Mineral Production Tax (General Fund)	<u>\$0</u>
e. 2008-2009 In Lieu of Tax Payments on IRB's (General Fund)	<u>\$0</u>
f. 2008-2009 Federal Impact Aid PL 382 (formerly PL 874)*	<u>\$0</u>
g. 2008-2009 Pupil Tuition (General Fund only)	<u>\$0</u>
h. 6-30-2008 Unencumbered Cash Balance (General Fund)	<u>\$0</u>
i. 2008-2009 Special Education State Aid	<u>\$983,465</u>
j. 2008-2009 State Aid for Machinery & Equipment Valuation Loss (General Fund)	<u>\$0</u>
3. TOTAL (2a + 2b + 2c + 2d + 2e + 2f + 2g + 2h + 2i + 2j)	<u>\$2,011,237</u>
4. 2008-2009 Estimated General State Aid (Line 1 - Line 3; if negative, insert 0)	<u>\$5,625,049</u>

*ONLY deduct 70% of the estimated 2008-2009 P.L. 382 receipts . The 30% portion not deducted may be treated as miscellaneous revenue and placed in a fund designated under K.S.A. 72-6427 (categorical aid funds, capital outlay, or program weighted funds.)

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GENERAL	Code 06 Line	12 mo.	12 mo.	12 mo.
		2004-2005 Actual (1)	2005-2006 Actual (2)	2006-2007 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	4,662	69	0
UNENCUMBERED CASH BALANCE FROM BILINGUAL Education AND VOCATIONAL Education FUNDS	02		0	
Cancel of Prior Yr Enc	03			
REVENUE:				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2003 \$	05	41,518		
2004 \$	10	825,367	42,597	
2005 \$	15		835,367	39,744
2006 \$	20			863,970
1140 Delinquent Tax	25	22,650	18,750	13,586
1300 Tuition				
1312 Individuals (Out District)	30			
1320 Other School District/Govt Sources In-State	40			
1330 Other School District/Govt Sources Out-State	45			
1410 Transportation Fees	47			
1700 Student Activities (Reimbursement)	50			
1900 Other Revenue From Local Source				
1910 User Charges	55			
1980 Reimbursements	60	51,696	11,142	
1985 State Aid Reimbursement****	65			
2000 COUNTY SOURCES				
2800 In Lieu of Taxes IRBs	85			0
3000 STATE SOURCES				
3110 General State Aid	95	4,710,052	4,907,430	5,050,171
3130 Mineral Production Tax	115			
3205 Special Education Aid	120	509,620	604,275	671,400
4000 FEDERAL SOURCES				
4590 Other Reserve Grants in Aid				
4591 Title I (Formerly Chapter I)	130			
4592 Title (Math/Science)	135			
4599 Other	140			
4820 PL 382 (Exclude Extra Aid for Children on Indian Land and Low Rent Housing) (formerly PL 874)*	145			0
5000 OTHER				
5208 Transfer From Supplemental General	165	0	0	0
RESOURCES AVAILABLE	170	6,165,565	6,419,630	6,638,871
TOTAL EXPENDITURES & TRANSFERS	175	6,165,496	6,419,630	6,638,871
EXCESS REVENUE TO STATE ***	200			0**
UNENCUMBERED CASH BALANCE JUNE 30	190	69	0	xxxxxxxxxxxx

* Only deduct 70% of the estimated 2006-2007 P.L. 382 receipts. The 30% 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), Teacher Mentoring Program and National Board Certified teacher payments.

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GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2004-2005 Actual (1)	2005-2006 Actual (2)	2006-2007 Budget (3)
1000 Instruction				
100 Salaries				
110 Certified	210	2,789,892	2,706,773	2,604,469
120 NonCertified	215	151,995	123,130	87,410
200 Employee Benefits				
210 Insurance (Employee)	220			
220 Social Security	225	199,045	201,775	203,319
290 Other	230	56,374	36,969	21,000
300 Purchased Professional and Technical Services	235			
400 Purchased Property Services	237			
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			
600 Supplies				
610 General Supplemental (Teaching)	260	52,993	52,657	80,000
644 Textbooks	265			
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270	49,301	59,001	55,000
700 Property (Equipment & Furnishings)	275			
800 Other	280	87,004	92,574	106,000
2000 Support Services				
2100 Student Support Services				
100 Salaries				
110 Certified	285	114,790	128,371	148,455
120 NonCertified	290			
200 Employee Benefits				
210 Insurance (Employee)	295			
220 Social Security	300	10,255	10,554	11,357
290 Other	305			
300 Purchased Professional and Technical Services	310	1,467	8,001	18,000
400 Purchased Property Services	313			
500 Other Purchased Services	315			
600 Supplies	320	8,478	10,602	12,000
700 Property (Equipment & Furnishings)	325			
800 Other	330			
2200 Instr Support Staff				
100 Salaries				
110 Certified	335	138,801	141,534	135,000
120 NonCertified	340			
200 Employee Benefits				
210 Insurance (Employee)	345			
220 Social Security	350	9,654	9,923	10,328
290 Other	355			
300 Purchased Professional and Technical Services	360	6,468	9,465	11,000
400 Purchased Property Services	363			
500 Other Purchased Services	365			

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GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2004-2005 Actual (1)	2005-2006 Actual (2)	2006-2007 Budget (3)
600 Supplies				
640 Books (not textbooks) and Periodicals	370	16,797	17,053	18,781
650 Technology Supplies	375	14,639	21,136	20,000
680 Miscellaneous Supplies	380	1,224	958	2,175
700 Property (Equipment & Furnishings)	385	6,660	5,832	6,802
800 Other	390			5,000
2300 General Administration				
100 Salaries				
110 Certified	395	125,647	154,266	161,854
120 NonCertified	400	77,931	75,048	70,000
200 Employee Benefits				
210 Insurance (Employee)	405			
220 Social Security	410	14,790	17,869	17,737
290 Other	415	1,762	2,805	6,000
300 Purchased Professional and Technical Services	420	5,978	6,934	8,000
400 Purchased Property Services	425			
500 Other Purchased Services				
520 Insurance	430	6,870	5,979	8,000
530 Communications (Telephone, postage, etc.)	435	24,235	28,302	32,000
590 Other	440	8,012	6,887	10,000
600 Supplies	445			
700 Property (Equipment & Furnishings)	450			
800 Other	455	20,558	25,221	33,019
2400 School Administration				
100 Salaries				
110 Certified	460	318,524	328,488	351,500
120 NonCertified	465	106,002	110,679	115,000
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475	32,045	33,804	35,687
290 Other	480			4,000
300 Purchased Professional and Technical Services	485			
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications (Telephone, postage, etc.)	495	29,327	37,585	45,000
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			22,000

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GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2004-2005 Actual (1)	2005-2006 Actual (2)	2006-2007 Budget (3)
2600 Operations & Maintenance				
100 Salaries				
120 NonCertified	520	232,281	245,355	262,995
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530	17,515	17,796	20,119
290 Other	535	9,672	5,000	7,500
300 Purchased Professional and Technical Services	540			
400 Purchased Property Services				
411 Water/Sewer	545	16,383	15,218	17,500
420 Cleaning	550	7,514	11,774	14,000
430 Repairs & Maintenance	555	10,203	24,545	28,000
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570	5,903	8,676	13,000
500 Other Purchased Services				
520 Insurance	575	79,147	73,648	80,000
590 Other	580	6,769	6,205	12,000
600 Supplies				
610 General Supplies	585	35,848	40,288	41,000
620 Energy				
621 Heating	590	78,213	75,670	100,000
622 Electricity	595	99,281	76,124	100,000
626 Motor Fuel (not schoolbus)	600	2,129	2,440	3,000
629 Other	605	2,400	2,288	2,500
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615	17,174	16,138	13,623
800 Other	620			
2601 Operations & Maintenance (Transportation)				
100 Salaries				
120 NonCertified	622			
200 Employee Benefits				
210 Insurance (Employee)	623			
220 Social Security	626			
290 Other	628			
300 Purchased and Professional Technical Services	630			
400 Purchased Property Services	632	644	371	1,200
500 Other Purchased Services	634	37,899	21,937	2,600
600 Supplies				
610 General Supplies	636	170	194	1,000
620 Energy				
621 Heating	638	728	529	3,000
622 Electricity	640	1,868	1,735	3,000
626 Motor Fuel (not schoolbus)	642			
629 Other	644			5,000
680 Miscellaneous Supplies	646			
700 Property (Equipment & Furnishings)	648			
800 Other	650			

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GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2004-2005 Actual (1)	2005-2006 Actual (2)	2006-2007 Budget (3)
2700 Student Transportation Serv				
2720 Supervision				
100 Salaries				
120 NonCertified	652	23,716	22,434	21,183
200 Employee Benefits				
210 Insurance	654			
220 Social Security	656	1,795	1,652	1,620
290 Other	658			
600 Supplies	660			
730 Equipment	662			
800 Other	664			
2710 Vehicle Operating Services				
100 Salaries				
120 NonCertified	666	137,801	149,556	174,250
200 Employee Benefits				
210 Insurance	668			
220 Social Security	670	10,402	11,367	13,330
290 Other	672	18,211	9,088	12,500
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678			
520 Insurance	680			
626 Motor Fuel	682	36,967	46,443	58,000
730 Equipment (Including Buses)	684			
800 Other	686	939	749	1,000
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	688	58,282	60,099	65,765
200 Employee Benefits				
210 Insurance	690			
220 Social Security	692	4,414	4,526	5,031
290 Other	694			
300 Purchased Professional and Tech Services	696			
400 Purchased Property Services	698			
500 Other Purchased Services	700			
600 Supplies	702	26,482	37,509	55,000
730 Equipment	704			
800 Other	706	4,601	7,738	20,000
2790 Other Student Transportation Services				
100 Salaries				
120 NonCertified	708			
200 Employee Benefits				
210 Insurance	710			
220 Social Security	712			
290 Other	714			
300 Purchased Professional and Tech Services	716			
400 Purchased Property Services	718			
500 Other Purchased Services	720			
600 Supplies	722			
730 Equipment	724			
800 Other	726			

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GENERAL EXPENDITURES	Code 06 Line	12 mo.	12 mo.	12 mo.
		2004-2005 Actual (1)	2005-2006 Actual (2)	2006-2007 Budget (3)
2500, 2900 Other Supplemental Service				
100 Salaries				
110 Certified	730			
120 NonCertified	735			
200 Employee Benefits				
210 Insurance	740			
220 Social Security	745			
290 Other	750			
300 Purchased Professional and Technical Services	755			
400 Purchased Property Services	760			
500 Other Purchased Services	765			
600 Supplies	770			
700 Property (Equipment & Furnishings)	775			
800 Other	780			
3300 Community Services Operations	785	600		
4300 Architectural & Engineering Services	790			
5200 TRANSFER TO:				
932 Adult Education	795	0	0	0
934 Adult Suppl Education	800	0	0	0
936 Bilingual Education	805	0	12,554	25,000
938 Capital Outlay	810	143,521	141,912	0
940 Driver Training	815	5,000	0	0
943 Extraordinary School Prog	823	0	0	0
944 Food Service	825	0	0	0
946 Professional Development	830	0	0	0
948 Parent Education Program	835	0	0	0
949 Summer School	837	0	0	0
950 Special Education	840	519,711	564,834	671,400
954 Vocational Education	850	0	0	0
955 Area Vocational School	852	0	0	0
963 Special Liability Expense Fund	855	0	0	0
972 Contingency Reserve**	885	23,795	0	0
974 Textbook & Student Materials Revolving Fund	889	0	0	0
976 At Risk (4yr Old)	891		27,450	30,000
978 At Risk (K-12)	893		205,613	277,862
TOTAL EXPENDITURES & TRANSFERS*	xxxx	6,165,496	6,419,630	6,638,871

* Enter on Code 06, Line 175.

** The maximum amount of money which can be carried in the Contingency Reserve Fund is 6% of the legal maximum general fund budget.

4-40

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 31.0 percent of its SFA for school year 2007-2008. 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.)

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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.

4-42

- 3 -

EXAMPLE

In 2005-06, District A has an enrollment of 600 unweighted FTE students and a GF/LOB BPP of \$8,666.66 (total GF/LOB Budget = \$5,200,000). Under the formula, District A qualifies for LOB authority in 2005-06, as follows:

	\$	9,257.00	(GF/LOB BPP computed from above table)			
minus		<u>8,666.66</u>	(District's GF/LOB BPP—Preceding School Year)			
equals	\$	590.34	times 600 FTE	equals	\$	354,204 (Potential LOB Authority)
		(Difference)	(Unweighted Enrollment)			
then	\$	<u>354,204</u>	equals 6.81%			
	\$	5,200,000				
2007-08						
GF is						
\$5,200,000	so	\$5,200,000	times 6.81%	equals		\$354,120 (Additional 2008-09 LOB Amount)

4-43

**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:

- **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:

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 31.0 percent aggregate cap for FY 2008.
- The board may seek temporary authority to increase the LOB by a specified percentage for a specified number of years.

4-2/4

- 5 -

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 31.0 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.)

4-45

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.

State Average Provision

As of July 1, 2007 and thereafter, a school districts' LOB authority is equal to the average percent used of all districts. Any LOB authority above the state average would require a separate resolution.

4-46

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

District Assessed Valuation Per Pupil (Prior Year)	subtracted		1.0	times	District's Local Option Budget	equals	Supplemental General State Aid
81.2nd Percentile Assessed Valuation Per Pupil (Prior Year)	from						

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 81.2nd percentile of AVPP. Under this formula, districts having AVPP above the 81.2nd percentile receive no supplemental general state aid.

EXAMPLES

DISTRICT 1	DISTRICT 2
Prior Year District AVPP \$50,500 Prior Year 81.2nd Percentile AVPP \$83,625	Prior Year District AVPP \$86,520 Prior Year 81.2nd Percentile AVPP \$83,625
<p>so</p> <u>\$50,500</u> \$83,625 equals 0.6039	<p>so</p> <u>\$86,520</u> \$83,625 equals 1.0346
<p>then</p> 1.0000	If the result equals or exceeds 1.0, the district receives no supplemental general state aid. 1.1582 exceeds 1.0, therefore the district receives no supplemental general state aid.
<p>minus</p> <u>0.6039</u>	
<p>equals</p> 0.3961 State Aid Ratio	
<p>then</p> \$500,000 LOB	
<p>times</p> <u>0.3961</u> State Aid Ratio	
<p>equals</p> \$198,050 Supplemental General State Aid	

4-47

FORM 155
2008-2009 LOCAL OPTION BUDGET

LOB AUTHORITY DUE TO RESOLUTIONS IN PRIOR YEARS (2007-2008 AND BEFORE)

- 1. Authorized percent of LOB in 1996-97 (GRANDFATHER PROVISION): 3.00 %
School year expires/expired 1997-1998 (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 2008-2009 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 2008-2009 school year.*** Expires 9999-9999 = 25.00 %
- 3a. INCREASE to the resolution adopted in Line 3 above.
Must be effective for 2008-2009 school year. Expires 0 = 0.00 %
- 4. AUTHORIZED PERCENT OF LOB DUE TO PRIOR RESOLUTIONS
(HIGHER OF 1 OR 2) + 3 + 3A) (Cannot exceed 30%)..... = 28.00 %

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 2007-2008 and must be effective for 2008-2009 school year..... = 0.00 %
- 5a. INCREASE to the resolution adopted in line 5 above.
Approved for 2007-2008 and must be effective for 2008-2009 school year..... = 0.00 %

AUTHORITY DUE TO RESOLUTIONS IN PRIOR YEARS

- 6. AUTHORIZED PERCENT of LOB DUE TO PRIOR RESOLUTIONS (HIGHER OF 4 OR (5+5A))
(Cannot exceed 30%)..... = 28.00 %

LOB AUTHORITY DUE TO SPENDING UNDER THE AVERAGE 2007-2008

- 7. LOB percent authorized for 2007-2008 under average (see attached pages) = 24.39 %

TOTAL AUTHORITY FOR PRIOR YEARS

- 8. 2007-2008 TOTAL Authorized LOB percentage (If Line 5=0, use Line 6 + Line 7. Otherwise use Line 6)..... = 30.00 %

LOB AUTHORITY DUE TO SPENDING UNDER THE AVERAGE 2008-2009

- 9. 2007-2008 General Fund \$ 7,308,954
- 10. 2007-2008 LOB (Amount authorized) (Line 8 X Line 9) \$ 2,192,686
- 11. TOTAL (General Fund + LOB) (Line 9 + Line 10) \$ 9,501,640
- 12. 9/20/2007 FTE enrollment (includes 2/20/2008 military enrollment)..... FTE 942.6
- 13. Budget per pupil (Line 11 / Line 12) \$ 10,080.25
- 14. State Average Budget per pupil (see Table 1) \$ 9,845.03
- 15. Difference of budget per pupil (Line 14 - Line 13) (If negative put in zero)..... \$ 0.00
- 16. Potential LOB authority [Line 15 x Line 12 (FTE)]..... \$ 0
- 17. Potential LOB authority percent (Line 16 / Line 9) (round to 2 decimal places) = 0.00 %

18. LOB authority under this provision for 2008-2009 (Line 17 x 100%)
 (round to 2 decimal places)..... = 0.00 %
19. 2008-2009 Authorized LOB percent due to spending under average (Line 7 + Line 18)
 (cannot exceed 30%) = 24.39 %

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 2008-2009

21. Authorized percent of LOB due to a NEW resolution published and approved beginning
 with the 2008-2009 school year. (Max 30%) School year it expires*** _____ %
22. Added percent of LOB due to an INCREASE to a resolution adopted in (Line 3+3A).
 Effective in the 2008-2009 school year. School year it expires _____ %

LOB AUTHORITY DUE TO AN ELECTION BEGINNING IN 2007-08 AND THEREAFTER

23. Authorized percent of LOB due to an ELECTION beginning in 2007-08 and thereafter
 to exceed 30%. (1% limit) School year it expires _____ %

LOB AUTHORITY FOR 2008-2009 **CANNOT EXCEED 31%**

24. Line 2 OR Line 20 Whichever is Higher (cannot exceed 25%)..... = 3.00 %
25. Line 5 0.00 % + Line 5A 0.00 % 0.00 %
26. Line 3 25.00 % + Line 3A 0.00 % + Line 19 24.39 %
 + Line 21 0.00 % + Line 24 3.00 % = 30.00 %
27. Line 3 25.00 % + Line 3A 0.00 % + Line 19 24.39 %
 + Line 22 0.00 % + Line 24 3.00 % = 30.00 %
28. Statewide LOB average percentage for 2007-2008 school year 27.22 % + Line 21 or 22 (MAX 30%) = 27.22 %
29. LOB Percentage authority for 2008-2009 (higher of Lines 25, 26, 27 or 28)(Max 30%)..... = 30.00 %
- 29a. Max LOB with election to exceed 30% (Line 29 + Line 23, if Line 29 is 30%) = 30.00 %
30. COMPUTED LOB FOR 2008-2009
 (2008-2009 General Fund \$ 7,636,286 X Line 29a) \$ 2,290,886
31. ADOPTED LOB FOR 2008-2009 IF LESS THAN Line 30 \$ 2,050,000

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

Table 1

0 - 99.9	\$14,785
100 - 299.9	\$14,785 - 19.0000 (**E - 100)
300 - 1,799.9	\$10,985 - 1.7740 (**E - 300)
1,800 and over	\$8,324

**E is defined as 9/20/2007 FTE enrollment (does not include declining enrollment amount). (Includes 4 yr old at-risk students.)

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6/10/08

LOB% Authorized for 2007-08 Under Average

(For Form 155, Line 7)

USD	%	USD	%	USD	%	USD	%	USD	%	USD	%
101	0.00	251	26.94	315	30.00	375	30.00	433	21.97	492	24.09
102	23.72	252	27.10	316	1.37	376	25.00	434	3.79	493	22.96
103	8.79	253	25.00	320	30.00	377	21.43	435	30.00	494	9.66
105	4.11	254	24.37	321	0.00	378	26.07	436	30.00	495	0.76
106	1.78	255	9.51	322	19.75	379	30.00	437	30.00	496	26.02
107	0.23	256	18.88	323	30.00	380	30.00	438	26.42	497	6.31
108	13.75	257	19.36	325	10.66	381	17.52	439	30.00	498	14.22
109	7.38	258	25.48	326	0.00	382	30.00	440	8.68	499	27.88
110	0.00	259	5.25	327	1.61	383	19.81	441	23.34	500	0.00
200	0.75	260	30.00	328	2.84	384	11.52	442	30.00	501	0.00
202	11.17	261	19.28	329	7.14	385	30.00	443	25.00	502	21.89
203	30.00	262	30.00	330	17.32	386	29.11	444	7.09	503	30.00
204	30.00	263	30.00	331	29.73	387	2.96	445	21.33	504	30.00
205	23.73	264	30.00	332	6.53	388	9.24	446	30.00	505	22.70
206	2.18	265	30.00	333	26.97	389	20.49	447	30.00	506	9.73
207	30.00	266	30.00	334	19.73	390	24.00	448	21.09	507	6.93
208	5.96	267	30.00	335	26.81	392	20.03	449	23.27	508	30.00
209	0.00	268	30.00	336	30.00	393	30.00	450	27.37	509	27.68
210	30.00	269	0.00	337	1.45	394	30.00	451	30.00	511	1.78
211	25.03	270	4.04	338	29.34	395	5.90	452	22.20	512	30.00
212	4.03	271	21.90	339	26.91	396	29.55	453	28.87		
213	0.00	272	15.14	340	30.00	397	0.00	454	29.02		
214	30.00	273	0.00	341	5.61	398	21.18	456	11.78		
215	13.81	274	13.62	342	24.10	399	4.80	457	18.43		
216	0.00	275	0.00	343	24.39	400	30.00	458	30.00		
217	0.00	279	16.44	344	23.16	401	20.35	459	24.64		
218	28.49	281	14.08	345	30.00	402	30.00	460	30.00		
219	26.50	282	10.66	346	26.40	403	20.22	461	30.00		
220	0.00	283	21.06	347	1.50	404	30.00	462	24.76		
223	0.00	284	24.56	348	30.00	405	25.58	463	30.00		
224	7.40	285	26.24	349	9.23	406	30.00	464	30.00		
225	10.21	286	22.67	350	0.00	407	12.97	465	0.82		
226	4.91	287	12.23	351	24.76	408	1.14	466	22.31		
227	17.21	288	22.07	352	6.12	409	26.91	467	20.38		
228	10.20	289	29.19	353	26.58	410	8.72	468	5.73		
229	6.35	290	30.00	354	11.32	411	15.83	469	30.00		
230	30.00	291	4.12	355	2.69	412	11.84	470	14.53		
231	9.67	292	1.53	356	27.39	413	17.16	471	30.00		
232	12.61	293	0.00	357	24.59	415	25.00	473	27.34		
233	0.00	294	22.16	358	26.04	416	30.00	474	11.84		
234	30.00	297	25.14	359	26.91	417	26.03	475	30.00		
235	25.64	298	18.60	360	17.67	418	30.00	476	0.00		
237	14.11	299	23.72	361	23.32	419	21.15	477	25.40		
239	22.54	300	0.00	362	0.00	420	19.76	479	2.95		
240	30.00	303	9.04	363	19.15	421	29.69	480	28.39		
241	25.20	305	30.00	364	14.07	422	7.84	481	27.29		
242	27.91	306	30.00	365	30.00	423	7.96	482	22.95		
243	13.11	307	30.00	366	16.69	424	16.69	483	15.24		
244	6.59	308	30.00	367	30.00	425	24.05	484	20.94		
245	28.52	309	11.58	368	27.00	426	21.43	486	28.63		
246	16.54	310	2.68	369	13.13	428	30.00	487	30.00		
247	29.89	311	12.25	371	3.51	429	25.55	488	16.40		
248	30.00	312	22.15	372	30.00	430	5.03	489	1.58		
249	30.00	313	25.85	373	30.00	431	29.45	490	30.00		
250	19.13	314	8.49	374	20.16	432	22.04	491	30.00		

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**KANSAS STATE DEPARTMENT OF EDUCATION
FORM 239**

2008-2009

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) = \$2,050,000
2. Estimated supplemental general state aid.
 Line 1 \$2,050,000 x factor 0.3703 (see table below) = \$759,115
3. Less prior year overpayment = -
4. Net estimated Supplemental General State Aid (Line 2 - Line 3) = \$759,115

LOCAL OPTION BUDGET RATE FOR 2008-2009

USD	RATE	USD	RATE	USD	RATE	USD	RATE	USD	RATE	USD	RATE	USD	RATE	USD	RATE
101	0.4174	241	0.0259	290	0.4606	344	0.6352	390	0.1045	438	0.2096	487	0.6396		
102	0.4379	242	0.2552	291	0.0000	345	0.3291	392	0.4362	439	0.7258	488	0.4446		
103	0.0000	243	0.5111	292	0.0039	346	0.4156	393	0.4691	440	0.5261	489	0.1357		
105	0.1888	244	0.0000	293	0.3438	347	0.1400	394	0.6627	441	0.5437	490	0.2059		
106	0.0000	245	0.1922	294	0.1291	348	0.4141	395	0.1840	442	0.3789	491	0.5509		
107	0.4251	246	0.6952	297	0.0000	349	0.3548	396	0.6820	443	0.6570	492	0.4486		
108	0.5365	247	0.6049	298	0.2441	350	0.1588	397	0.1978	444	0.0333	493	0.4853		
109	0.2532	248	0.6313	299	0.0316	351	0.0000	398	0.3489	445	0.1645	494	0.0000		
110	0.4600	249	0.6987	300	0.0000	352	0.2835	399	0.0000	446	0.4672	495	0.4609		
200	0.0000	250	0.3737	303	0.0000	353	0.6160	400	0.4310	447	0.7167	496	0.2020		
202	0.5531	251	0.4358	305	0.3601	354	0.1142	401	0.0000	448	0.3883	497	0.0000		
203	0.0000	252	0.3968	306	0.0455	355	0.2866	402	0.6240	449	0.4928	498	0.5513		
204	0.3508	253	0.5911	307	0.5588	356	0.6448	403	0.0000	450	0.4616	499	0.7929		
205	0.5187	254	0.0000	308	0.5268	357	0.7218	404	0.6176	451	0.5854	500	0.5271		
206	0.3369	255	0.0000	309	0.4202	358	0.5447	405	0.5356	452	0.0000	501	0.4727		
207	0.9857	256	0.5208	310	0.0000	359	0.3326	406	0.6242	453	0.4758	502	0.0000		
208	0.1051	257	0.6674	311	0.4310	360	0.3527	407	0.1973	454	0.6241	503	0.5912		
209	0.0000	258	0.4545	312	0.3981	361	0.3567	408	0.4925	456	0.4526	504	0.7654		
210	0.0000	259	0.3915	313	0.4101	362	0.0000	409	0.5036	457	0.5199	505	0.7424		
211	0.6069	260	0.4309	314	0.0000	363	0.0000	410	0.4572	458	0.3860	506	0.6726		
212	0.4437	261	0.7095	315	0.3592	364	0.2853	411	0.5140	459	0.0000	507	0.0000		
213	0.0000	262	0.5873	316	0.4524	365	0.4222	412	0.0055	460	0.5245	508	0.7086		
214	0.0000	263	0.6661	320	0.4380	366	0.3992	413	0.6511	461	0.5885	509	0.5322		
215	0.0000	264	0.5112	321	0.0000	367	0.5867	415	0.3785	462	0.6162	511	0.0000		
216	0.0000	265	0.5431	322	0.4404	368	0.3464	416	0.2179	463	0.6045	512	0.0000		
217	0.0000	266	0.4807	323	0.5258	369	0.3095	417	0.2825	464	0.4541				
218	0.0000	267	0.4740	325	0.5423	371	0.3350	418	0.2004	465	0.5611				
219	0.2345	268	0.5776	326	0.1221	372	0.5834	419	0.3136	466	0.0479				
220	0.0000	269	0.0000	327	0.4198	373	0.5778	420	0.5650	467	0.2351				
223	0.2731	270	0.0000	328	0.0000	374	0.0000	421	0.5188	468	0.0013				
224	0.2599	271	0.0982	329	0.2425	375	0.0000	422	0.0000	469	0.5101				
225	0.1325	272	0.3965	330	0.3289	376	0.5393	423	0.0012	470	0.6857				
226	0.0000	273	0.4080	331	0.2866	377	0.4335	424	0.0000	471	0.6344				
227	0.1387	274	0.1011	332	0.0000	378	0.4747	425	0.4670	473	0.3475				
228	0.0000	275	0.0000	333	0.5320	379	0.5161	426	0.4513	474	0.0000				
229	0.0000	279	0.0518	334	0.2177	380	0.5360	428	0.5583	475	0.7390				
230	0.3051	281	0.0000	335	0.6118	381	0.5365	429	0.6404	476	0.0635				
231	0.3918	282	0.3818	336	0.6187	382	0.3616	430	0.6655	477	0.2785				
232	0.2684	283	0.2710	337	0.7222	383	0.0380	431	0.3955	479	0.3375				
233	0.1955	284	0.0000	338	0.6254	384	0.1562	432	0.0000	480	0.5200				
234	0.5642	285	0.3893	339	0.6572	385	0.4369	433	0.1281	481	0.4360				
235	0.6719	286	0.4793	340	0.5744	386	0.3623	434	0.5754	482	0.0000				
237	0.4414	287	0.4426	341	0.5017	387	0.0000	435	0.5075	483	0.0000				
239	0.4324	288	0.5703	342	0.4396	388	0.0561	436	0.5930	484	0.4277				
240	0.5460	289	0.4386	343	0.3703	389	0.5010	437	0.1277	486	0.5890				

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ATTACHMENT II

FORMULA FOR COMPUTING SCHOOL DISTRICT BOND PRINCIPAL AND INTEREST OBLIGATION STATE AID PAYMENTS

Bond and interest state aid is based on an equalization principle which is designed to provide state aid inversely to school district assessed valuation per pupil. One matching rate is applicable for the duration of bond and interest payments associated with bonds issued prior to July 1, 1992. A different matching rate applies during the life of bonds issued on or after July 1, 1992.

For the school district having the median assessed valuation per pupil, the state aid ratio is 5 percent for contractual bond and interest obligations incurred prior to July 1, 1992, and 25 percent for contractual bond and interest obligations incurred on July 1, 1992, and thereafter.

This factor increases (decreases) by 1 percentage point for each \$1,000 of assessed valuation per pupil of a district below (above) the median.

FORMULA

DISTRICT BOND AND INTEREST PAYMENT OBLIGATION FOR SCHOOL YEAR	<u>times</u>	STATE AID PERCENTAGE FACTOR	<u>equals</u>	CAPITAL IMPROVEMENTS STATE AID
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EXAMPLES

DISTRICT 1				DISTRICT 2			
B&I Payment Obligations				B&I Payment Obligation			
Before 7-1-92		\$100,000		Before 7-1-92		\$100,000	
After 7-1-92		\$ 80,000		After 7-1-92		\$ 80,000	
District AVPP		\$ 47,510		District AVPP		\$ 58,510	
so				so			
Before 7-1-92	\$100,000	After 7-1-92	\$ 80,000	Before 7-1-92	\$100,000	After 7-1-92	\$ 80,000
Percentage Factor (From Table)	x 10%	Percentage Factor (From Table)	x 30%	Percentage Factor (From Table)	x NA	Percentage Factor (From Table)	x 17%
B&I State Aid	\$ 10,000		\$ 24,000	B&I State Aid	NA		\$ 13,600
Total B&I Payment Due for Fiscal Year			\$180,000	Total B&I Payment Due for Fiscal Year			\$180,000
Amount from State Aid			\$ 34,000	Amount from State Aid			\$ 13,600

PARTIAL TABLE TO ILLUSTRATE BOND AND INTEREST STATE AID PROGRAM PRINCIPLE

AVPP	Bond and Interest State Aid Percentages		State Aid Percentage Factor
	Bond and Interest Obligations Prior to July 1, 1992	Bond and Interest Obligations On and After July 1, 1992	
41,510	15	35	
42,510	14	34	
43,510	13	33	
44,510	12	32	
45,510	11	31	
46,510	10	30	
47,510	9	29	
48,510	8	28	
49,510	7	27	
50,510	6	26	
Median AVPP	51,010	5%	25%
51,510	4	24	
52,510	3	23	
53,510	2	22	
54,510	1	21	
55,510	0	20	
56,510		19	
57,510		18	
58,510		17	
59,510		16	
60,510		15	

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KANSAS STATE DEPARTMENT OF EDUCATION

FORM 242

BOND AND INTEREST FUND #1

2008-2009

ESTIMATED BOND AND INTEREST FUND STATE AID PAYMENTS

(Bonds Issued After July 1, 1992)

Does not include asbestos bonds and capital outlay bonds. State aid applies only to general obligation bonds passed in referendum.

1. Estimated 2008-2009 bond and interest fund payments	=	<u>\$707,254</u>
2. Estimated bond and interest state aid. Line 1 x factor <u>0.2</u> (see table below)	=	<u>\$162,668</u>
3. Less prior year overpayment	-	<u> </u>
4. Less transfer from LOB	-	<u> </u>
5. Estimated bond and interest state aid payment (July 1, 2008 through June 30, 2009) (Line 2 - (Line 3 + Line 4))	=	<u>\$162,668</u>

25 PERCENT ASSESSED VALUATION TABLE

USD	Percent	USD	Percent	USD	Percent	USD	Percent	USD	Percent	USD	Percent	USD	Percent
101	0.27	241	0.00	290	0.31	344	0.47	390	0.00	438	0.08	487	0.48
102	0.29	242	0.12	291	0.00	345	0.19	392	0.29	439	0.56	488	0.30
103	0.00	243	0.36	292	0.00	346	0.27	393	0.32	440	0.37	489	0.01
105	0.06	244	0.00	293	0.20	347	0.01	394	0.50	441	0.39	490	0.07
106	0.00	245	0.06	294	0.00	348	0.27	395	0.05	442	0.23	491	0.39
107	0.29	246	0.53	297	0.00	349	0.21	396	0.52	443	0.49	492	0.30
108	0.38	247	0.44	298	0.11	350	0.03	397	0.06	444	0.00	493	0.33
109	0.16	248	0.47	299	0.00	351	0.00	398	0.21	445	0.03	494	0.00
110	0.30	249	0.53	300	0.00	352	0.14	399	0.00	446	0.32	495	0.31
200	0.00	250	0.23	303	0.00	353	0.46	400	0.28	447	0.59	496	0.07
202	0.40	251	0.29	305	0.22	354	0.00	401	0.00	448	0.24	497	0.00
203	0.00	252	0.25	306	0.00	355	0.15	402	0.46	449	0.34	498	0.39
204	0.21	253	0.43	307	0.40	356	0.48	403	0.00	450	0.31	499	0.62
205	0.36	254	0.00	308	0.37	357	0.55	404	0.46	451	0.43	500	0.37
206	0.19	255	0.00	309	0.27	358	0.39	405	0.38	452	0.00	501	0.32
207	0.80	256	0.37	310	0.00	359	0.19	406	0.46	453	0.32	502	0.00
208	0.00	257	0.50	311	0.28	360	0.21	407	0.06	454	0.46	503	0.43
209	0.00	258	0.30	312	0.25	361	0.21	408	0.34	456	0.30	504	0.60
210	0.00	259	0.25	313	0.26	362	0.00	409	0.35	457	0.37	505	0.57
211	0.45	260	0.28	314	0.00	363	0.00	410	0.31	458	0.24	506	0.51
212	0.29	261	0.54	315	0.22	364	0.15	411	0.36	459	0.00	507	0.00
213	0.00	262	0.43	316	0.30	365	0.27	412	0.00	460	0.37	508	0.54
214	0.00	263	0.50	320	0.29	366	0.25	413	0.49	461	0.43	509	0.38
215	0.00	264	0.36	321	0.00	367	0.43	415	0.23	462	0.46	511	0.00
216	0.00	265	0.39	322	0.29	368	0.20	416	0.08	463	0.44	512	0.00
217	0.00	266	0.33	323	0.37	369	0.17	417	0.14	464	0.30		
218	0.00	267	0.32	325	0.39	371	0.19	418	0.07	465	0.40		
219	0.10	268	0.42	326	0.00	372	0.42	419	0.17	466	0.00		
220	0.00	269	0.00	327	0.27	373	0.42	420	0.41	467	0.10		
223	0.13	270	0.00	328	0.00	374	0.00	421	0.36	468	0.00		
224	0.12	271	0.00	329	0.11	375	0.00	422	0.00	469	0.36		
225	0.00	272	0.25	330	0.19	376	0.38	423	0.00	470	0.52		
226	0.00	273	0.26	331	0.15	377	0.28	424	0.00	471	0.47		
227	0.01	274	0.00	332	0.00	378	0.32	425	0.32	473	0.20		
228	0.00	275	0.00	333	0.38	379	0.36	426	0.30	474	0.00		
229	0.00	279	0.00	334	0.08	380	0.38	428	0.40	475	0.57		
230	0.16	281	0.00	335	0.45	381	0.38	429	0.48	476	0.00		
231	0.25	282	0.24	336	0.46	382	0.22	430	0.50	477	0.14		
232	0.13	283	0.13	337	0.55	383	0.00	431	0.25	479	0.19		
233	0.06	284	0.00	338	0.46	384	0.03	432	0.00	480	0.37		
234	0.41	285	0.24	339	0.49	385	0.29	433	0.00	481	0.29		
235	0.51	286	0.33	340	0.42	386	0.22	434	0.42	482	0.00		
237	0.29	287	0.29	341	0.35	387	0.00	435	0.35	483	0.00		
239	0.28	288	0.41	342	0.29	388	0.00	436	0.43	484	0.28		
240	0.39	289	0.29	343	0.23	389	0.35	437	0.00	486	0.43		

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KANSAS STATE BOARD OF EDUCATION

USD# 343

FORM 118
2008-2009 ESTIMATED SPECIAL EDUCATION REVENUE
GENERAL AID—SPECIAL EDUCATION FUND

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

1. Estimated number of Special Education Teachers (FTE*)	_____
2. Estimated (FTE*)Special Education Paraprofessionals _____ times .4 =	_____ 0.0
3. Total number of Special Education Teachers (Line 1 + Line 2)	_____ 0.0
4. Estimated State Aid due from 7-1-2008 to 6-30-2009 (Line 3 x \$29,600)**	_____ \$0

*Full-time equivalency

**This represents approximately 92% of the excess costs.

TRANSPORTATION AID — SPECIAL EDUCATION

Reimbursed Transportation Costs for Special Education.

5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)	_____ \$25,608
6. Contractual Services (includes mileage paid to parents)	_____ \$1,200
7. Insurance	_____
8. Maintenance in Lieu of Transportation (limited to \$750 per child)	_____
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	_____ \$18,000
10. Capital Outlay Fund—Equipment (exclude bus purchases)	_____
11. Depreciation (Includes only those vehicles which are not depreciated in the regular transportation formula. See depreciation schedule for prior year.)	_____
12. Teacher travel (in-district)	_____
13. Total of Lines 5 through 12	_____ \$44,808
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	_____
15. Net Transportation Cost (Line 13 minus Line 14)	_____ \$44,808
16. Total Estimated Transportation Aid (7-1-2008 to 6-30-2009) (Line 15 x 80%)	_____ \$35,846
17. Estimated Catastrophic State Aid (7-1-2008 to 6-30-2009)	_____
18. Estimated Medicaid Replacement State Aid	_____
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2008 to 6-30-2009)	_____ \$947,619
20. Total Estimated Special Education Aid (7-1-2008 to 6-30-2009) (Line 4+16+17+18+19)	_____ \$983,465

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2008-09 Budget at a Glance

USD 500 - Kansas City

2010 Commission
May 28, 2009
Attachment 5

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**Summary of Total Expenditures By Function
(All Funds)**

	2006-2007 Actual	% of Tot	2007-2008 Actual	% of Tot	% inc/ dec	2008-2009 Budget	% of Tot	% inc/ dec
Instruction	147,139,490	59%	156,835,982	57%	7%	184,480,074	56%	18%
Student & Instructional Support	17,565,612	7%	30,759,530	11%	75%	27,093,582	8%	-12%
General Administration	4,006,271	2%	4,769,126	2%	19%	4,819,268	1%	1%
School Administration (Building)	11,892,519	5%	12,676,522	5%	7%	11,853,348	4%	-6%
Operations & Maintenance	26,989,865	11%	29,666,262	11%	10%	24,519,834	7%	-17%
Capital Improvements	2,792,429	1%	650,720	0%	-77%	32,508,120	10%	4896%
Debt Services	9,005,588	4%	9,176,618	3%	2%	9,834,143	3%	7%
Other Costs	30,672,786	12%	30,297,215	11%	-1%	32,469,856	10%	7%
Total Expenditures	250,064,560	100%	274,831,975	100%	10%	327,578,225	100%	19%
Amount per Pupil	\$13,054		\$14,925		14%	\$17,790		19%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Area Vocational Education, and Special Education Coop.

Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

Further definition of what goes into each category:

Instruction - 1000

Student & Instructional Support - 2100 & 2200

General Administration - 2300

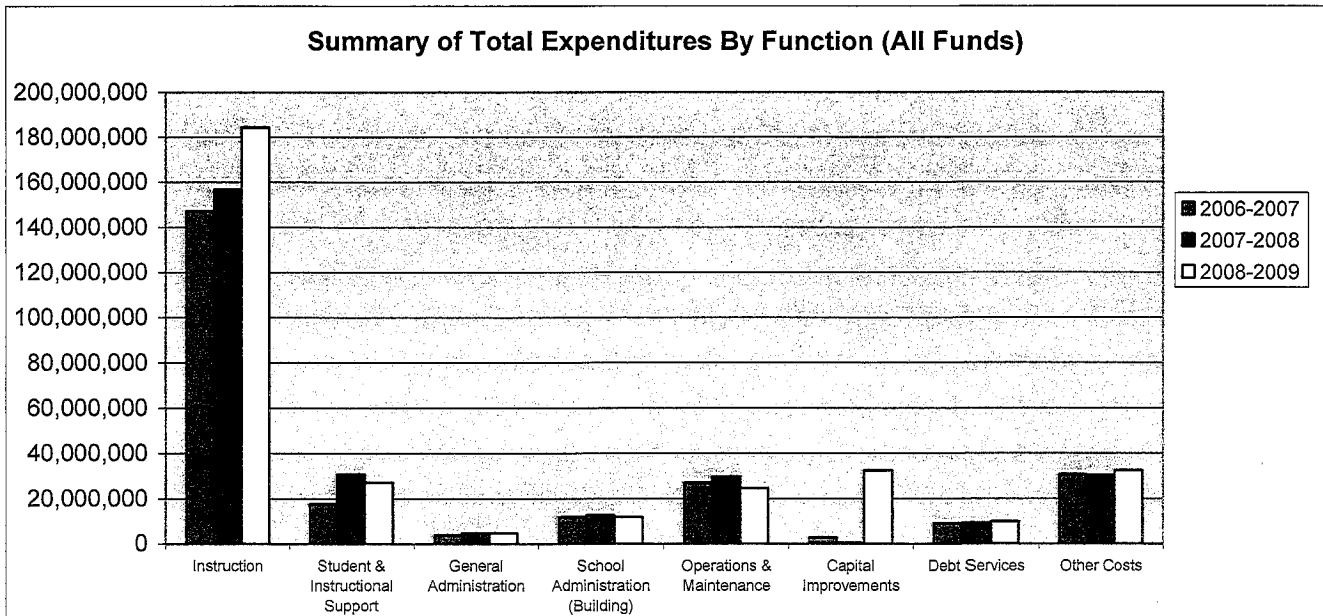
School Administration (Building) - 2400

Operations & Maintenance - 2600

Other Costs - 2500, 2900 and 3000 and all others not included elsewhere

Capital Improvements - 4000

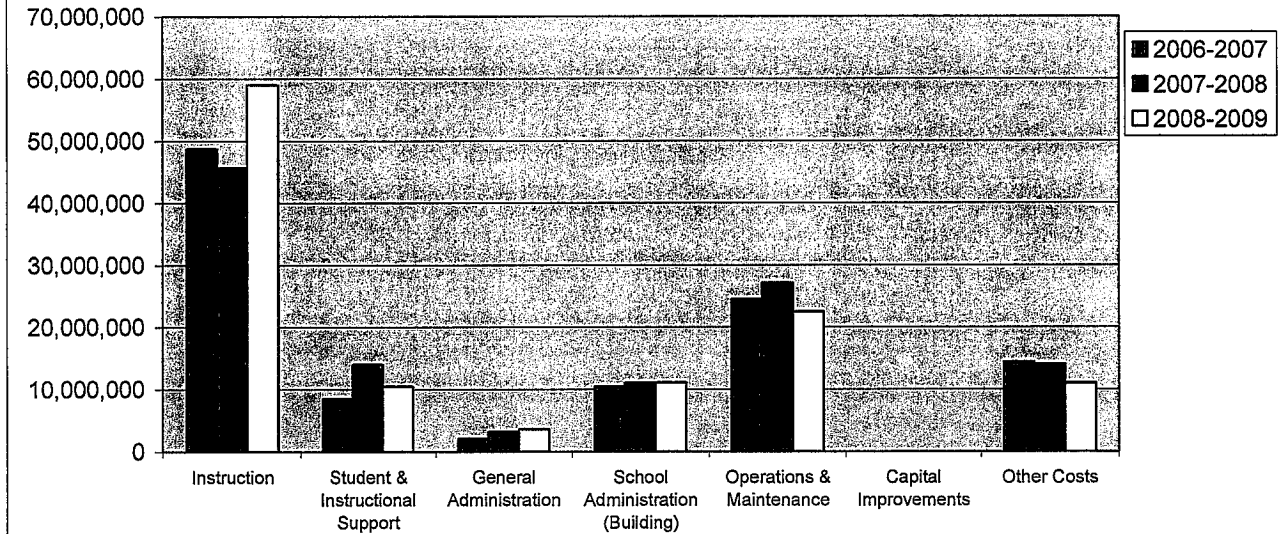
Debt Services - 5100 Transfers - 5200



**Summary of General and Supplemental General Fund
Expenditures by Function**

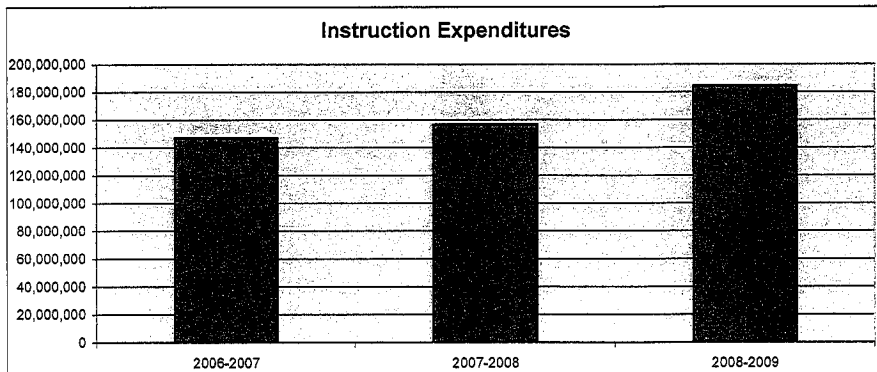
	2006-2007 Actual	% of Tot	2007-2008 Actual	% of Tot	% inc/ dec	2008-2009 Budget	% of Tot	% inc/ dec
Instruction	48,720,599	45%	45,600,698	40%	-6%	58,998,523	50%	29%
Student & Instructional Support	8,472,484	8%	14,030,333	12%	66%	10,420,885	9%	-26%
General Administration	2,069,381	2%	3,163,740	3%	53%	3,570,585	3%	13%
School Administration (Building)	10,392,818	10%	11,014,860	10%	6%	11,063,998	9%	0%
Operations & Maintenance	24,457,004	23%	27,132,460	24%	11%	22,460,919	19%	-17%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	14,351,186	13%	13,981,646	12%	-3%	10,955,627	9%	-22%
Total Expenditures	108,463,472	100%	114,923,737	100%	6%	117,470,537	100%	2%
Amount per Pupil	\$5,662		\$6,241		10%	\$6,379		2%

**Summary of General and Supplemental General Fund
Expenditures by Function**



Instruction Expenditures (1000)

	2006-2007 Actual	2007-2008 Actual	% inc/ dec	2008-2009 Budget	% inc/ dec
General	19,330,586	18,594,363	-4%	19,890,063	7%
Federal Funds	8,694,445	8,872,752	2%	8,818,259	-1%
Supplemental General	29,390,013	27,006,335	-8%	39,108,460	45%
At Risk (4yr Old)	841,380	965,798	15%	1,469,075	52%
At Risk (K-12)	19,022,448	26,843,243	41%	32,542,632	21%
Bilingual Education	4,579,998	4,541,683	-1%	5,912,692	30%
Virtual Education				0	
Capital Outlay	552,438	659,680	19%	1,987,017	201%
Driver Education	63,236	49,472	-22%	109,000	120%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	87,225	119,708	37%	183,123	53%
Special Education	21,732,001	23,609,645	9%	27,850,949	18%
Cost of Living	0	0	0%	0	0%
Vocational Education	1,891,135	1,834,256	-3%	2,152,587	17%
Gifts/Grants	8,747,194	4,082,056	-53%	3,985,151	-2%
Special Liability	0	0	0%	0	0%
School Retirement	1,067,110	1,067,110	0%	1,100,000	3%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution	5,181,866	6,520,855	26%	7,759,818	19%
Contingency Reserve	0	0	0%		
Text Book & Student Material	86,408	44,427	-49%		
Bond & Interest #1	0	0	0%	0	0%
Bond & Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	121,267,483	124,811,383	3%	152,868,826	22%
Enrollment (FTE)*	19,155.6	18,414.0	-4%	18,414.0	0%
Amount per Pupil	6,331	6,778	7%	8,302	22%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	3,920,094	4,037,015	3%	1,750,000	-57%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	21,951,913	27,987,584	27%	29,861,248	7%
TOTAL	147,139,490	156,835,982	7%	184,480,074	18%



NOTE: Gifts/Grants include private grants and grants from federal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

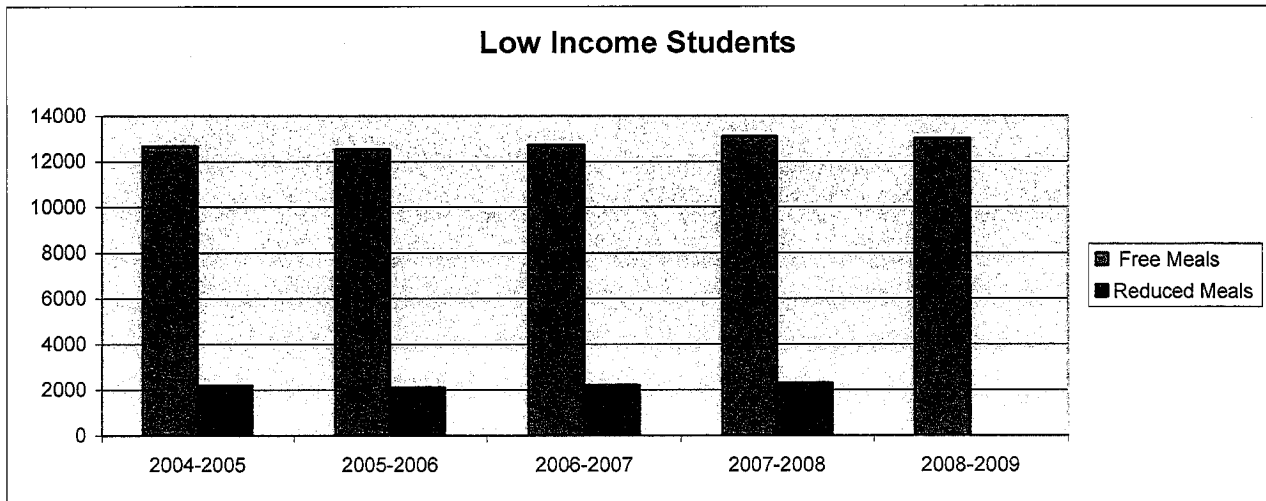
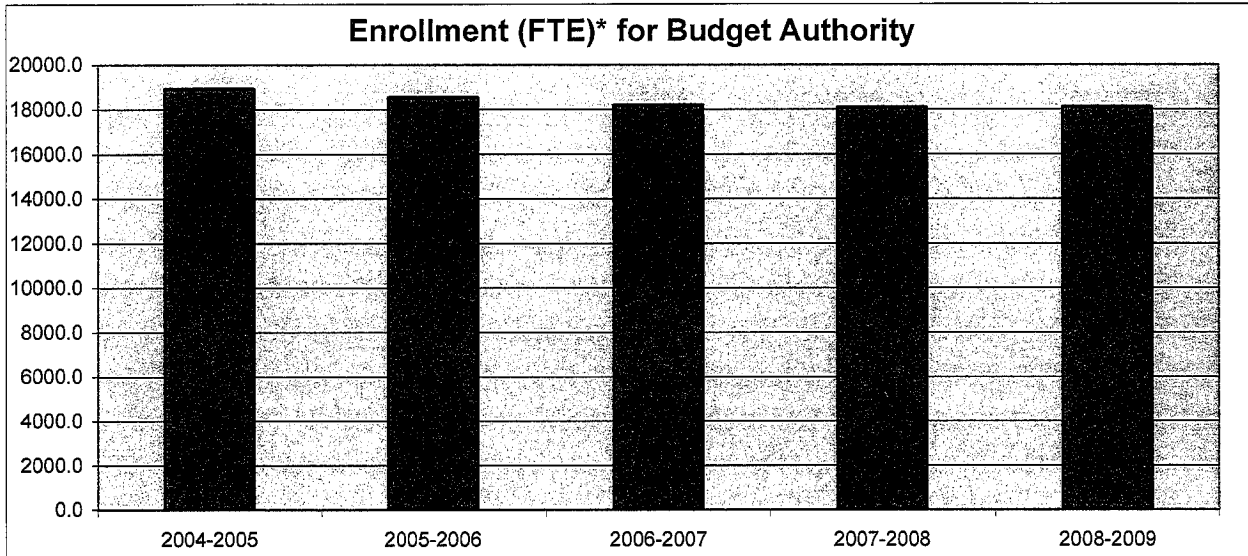
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

Sources of Revenue and Proposed Budget for 2008-09

Fund	2008-09		Estimated Sources of Revenue--2008-09				
	Amount Budgeted	July 1, 2008 Cash Balance	State	Federal	Interest	Local Transfers	Other
General	141,533,721	190,978	127,942,477	0		0	13,400,266
Supplemental General	42,460,116	3,053,094	22,380,727				17,026,295
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	1,469,075	0		0	0	1,219,075	250,000
Adult Supplemental Education	0	0				0	0
At Risk (K-12)	32,542,632	1,572,167		0	0	32,292,631	250,000
Bilingual Education	6,468,920	0		800,000	0	5,668,920	0
Virtual Education	0	0			0	0	0
Capital Outlay	36,857,137	33,595,386	1,143,760	0	1,000,000	0	4,278,083
Driver Training	111,600	100,000	10,800			0	800
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	13,916,126	690,855	108,676	6,896,900	0	0	6,910,550
Professional Development	0	0	0	0	0	0	0
Parent Education Program	541,480	0	320,623	0	0	220,857	0
Summer School	205,888	100,000		0	0	0	105,888
Special Education	29,975,816	7,500,000	0	0	0	24,750,949	0
Vocational Education	2,152,587	0		0	0	1,670,868	481,719
Area Vocational School	2,000,000	750,000	300,000	0	0	700,000	250,000
Special Liability Expense Fund	0	0				0	0
Special Reserve Fund							
Gifts and Grants	9,760,151	2,260,151					7,500,000
Textbook & Student Materials Revolving							
School Retirement	1100000	438674			0		1,161,963
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	11,609,543	0	11,609,543				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	9,834,143	7,868,564	3,453,633		0		5,758,027
Bond and Interest #2	0	0	0		0		0
No Fund Warrant	0	0					0
Special Assessment		0					0
Temporary Note	0	0			0		0
Coop Special Education	37760045	7,028,458	0	7,143,759	0	0	23,587,828
Federal Funds	13,793,259	1,823,259	xxxxxxxxxxxx	11,970,000	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Cost of Living	0	0	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	0
SUBTOTAL	394,092,239	66,971,586	167,270,239	26,810,659	1,000,000	66,523,300	80,961,419
Less Transfers	66,523,300						
TOTAL Budget Expenditures	\$327,568,939						

Other Information

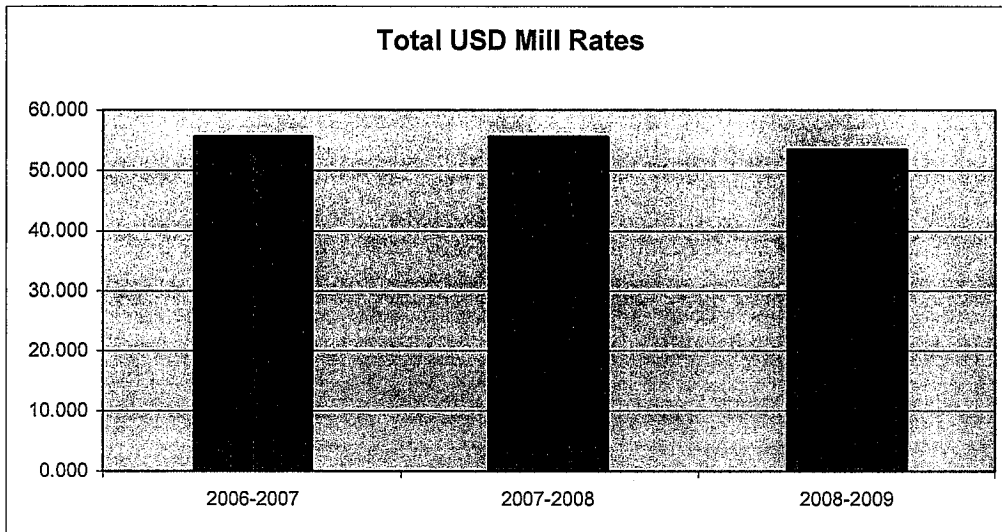
	2004-2005 Actual	2005-2006 Actual	% inc/ dec	2006-2007 Actual	% inc/ dec	2007-2008 Actual	% inc/ dec	2008-2009 Budget	% inc/ dec
Enrollment (FTE)*	18,944.5	18,543.3	-2%	18,203.2	-2%	18,104.7	-1%	18,110.7	0%
Number of Students - Free Meals	12,671	12,539	-1%	12,719	1%	13,096	3%	13,000	-1%
Number of Students - Reduced Meals	2,202	2,109	-4%	2,214	5%	2,301	4%	0	-100%



*FTE for state aid and budget authority purposes for the general fund.

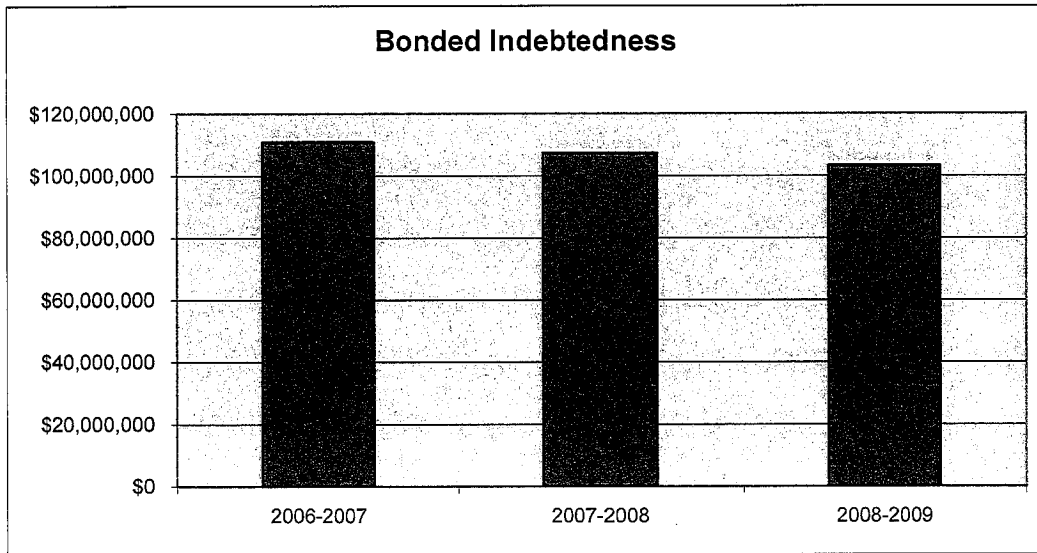
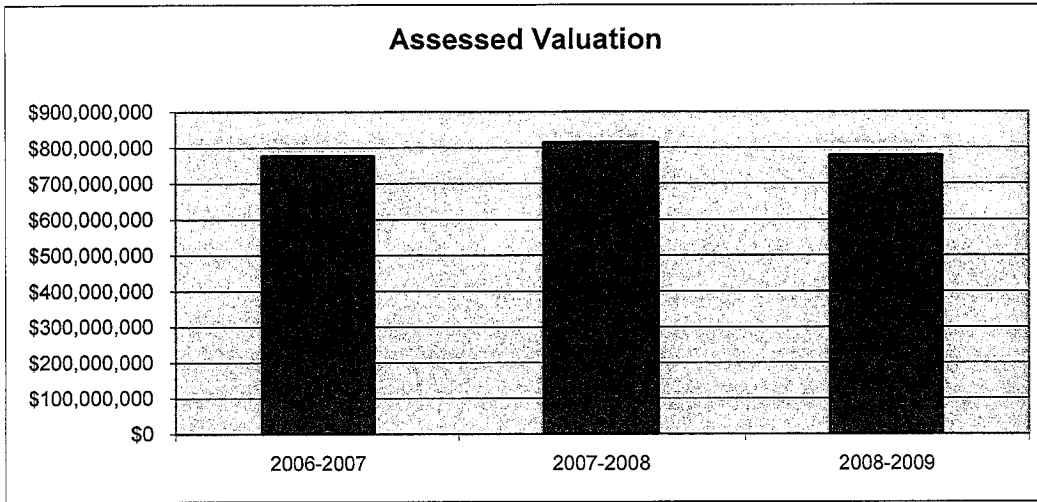
**Miscellaneous Information
Mill Rates by Fund**

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget
General	20.000	20.000	20.000
Supplemental General	18.470	18.795	21.781
Adult Education	0.000	0.000	0.000
Capital Outlay	8.960	8.000	3.970
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	1.580	1.389	1.389
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	6.610	7.431	6.301
Bond & Interest 2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	55.620	55.615	53.441
Historical Museum	0.000	0.000	0.000
Public Library Board	6.500	6.782	6.782
Public Library Board & Employee Benefits	1.250	0.954	0.954
Recreation Commission	0.000	0.000	0.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	7.750	7.736	7.736



Other Information

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget
Assessed Valuation	\$776,510,496	\$814,087,960	\$778,650,563
Bonded Indebtedness	110,875,000	107,265,000	103,300,000



USD# 500
AVERAGE SALARY

	2006-07 Actual			2007-08 Actual			2008-09 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	135.0	11,282,625	83,575	135.0	11,959,515	88,589	133.0	11,965,737	89,968
Teachers (Full Time)	1,484.6	73,841,035	49,738	1,512.0	78,091,776	51,648	1,527.0	82,021,278	53,714
Other Certified (Licensed) Personnel	163.8	8,147,084	49,738	164.0	8,470,272	51,648	169.0	9,077,666	53,714
Classified Personnel	986.0	34,364,786	34,853	1,019.0	37,645,936	36,944	1,019.0	39,152,018	38,422
Substitutes/Temporary Help	XXXXXX	2,874,537	XXXXXXXXXX	XXXXXX	2,960,969	XXXXXXXXXX	XXXXXX	3,079,200	XXXXXXXXXX

DEFINITIONS

Administrators: *Certified (Licensed) - Superintendent; Assistant Superintendent; Administrative Assistants; Principals; Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.

** Non-Certified - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors).

Teachers (Full Time Only): *Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.

Other Certified (Licensed) Personnel: Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.

Classified Personnel: **Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians, Bus Drivers.

Substitutes/Temporary: **Substitute Teachers, Coaching Assistants and other short term temporary help.

Total Salary: Report total salary including employee reduction plans**, supplemental and extra pay for summer school, and board paid fringe benefits (employer paid)****.

*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. **Generally** FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month contract should be reported as 1.0.

**FTE of 1.0 for Non-Certified Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours.

***Employee reduction plans include benefits received by employees under a Section 125 Salary Reduction Agreement. Does not include social security, workers' compensation, and unemployment insurance.

****Board paid fringe benefits (employer paid) include group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense insurance. Does not include social security, workers' compensation, and unemployment insurance.

KSDE Website Information Available

K-12 Statistics (Building, District or State Totals)

<http://www.ksde.org/Default.aspx?tabid=223>

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

School Finance Reports and Publications

<http://www.ksde.org/Default.aspx?tabid=1870>

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

Kansas Building Report Card (listed on the right under Data Portal sections)

<http://www.ksde.org/Default.aspx?tabid=229>

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
 - Reading
 - Mathematics
 - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses

2008-09 Budget Profile



LAKIN

Order of Contents

- Budget General Information (characteristics of district)
- Supplemental Information for Tables in *Summary of Expenditures*
- KSDE Website Information Available
- Summary of Expenditures (Sumexpen.xls)

2008-2009 Budget General Information

USD #: 215

Introduction

USD #215 encompasses 645 square miles in Kearny County and runs 5 bus routes to provide transportation for students to the grade school, middle school, and the high school, all located in the City of Lakin. The district employs 108 certified and classified employees.

Board Members

Roger Calkins – President

Robert Beymer – Vice President

Alvin Holmes – Member

Mike Puckett – Member

Mark McClain - Member

Ralph Goodnight – Member

Stewart Stabel – Member

Key Staff

Superintendent: Randall K. Steinle

Associate or Assistant Superintendents:

Business Office Staff: Barbara McClain-Clerk of the Board, Kim Lohman-Treasurer

Curriculum & Instruction Staff:

Other Key Contacts: Ron Overeem – High School Principal

Tammie Sabata – Middle School Principal

Mindi Brennaman – Grade School Principal

Mark Calderwood – Technology Coordinator

The District's Accomplishments and Challenges

Accomplishments: State test scores showed a slight improvement this next year, graduation rates remain in the high 90 percent range, and community support is strong.

Challenges: Challenges facing USD #215 for the upcoming years are:

1. A declining population base.
2. Health care costs.
3. Declining property valuations.

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
2. Summary of General Fund Expenditures by Function
3. Summary of Supplemental General Fund Expenditures by Function
4. Summary of General and Supplemental General Fund Expenditures by Function
5. Summary of Special Education Fund by Function
6. Instruction Expenditures (1000)
7. Student and Instructional Support Expenditures (2100 & 2200)
8. General Administration Expenditures (2300)
9. School Administration Expenditures (2400)
10. Operations and Maintenance Expenditures (2600)
11. Other Costs (2500 & 2900: Other Supplemental Services) (3000: Non-Instruction Services)
12. Capital Improvements (4000)
13. Debt Services (5000)
14. Miscellaneous Information Unencumbered Cash Balance by Fund
15. Reserve Funds Unencumbered Cash Balance
16. Other Information - FTE
17. Miscellaneous Information Mill Rates by Fund
18. Other Information – Assessed Valuation and Bonded Indebtedness

Note: The FTE (full time equivalency) used in this report to calculate the “Amount Per Pupil” is defined as following: Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

KSDE Website Information Available

K-12 Statistics (Building, District or State Totals)

<http://www.ksde.org/Default.aspx?tabid=223>

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

School Finance Reports and Publications

<http://www.ksde.org/Default.aspx?tabid=1870>

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

Kansas Building Report Card (listed on the right under Data Portal sections)

<http://www.ksde.org/Default.aspx?tabid=229>

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
 - Reading
 - Mathematics
 - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses

**Summary of Total Expenditures By Function
(All Funds)**

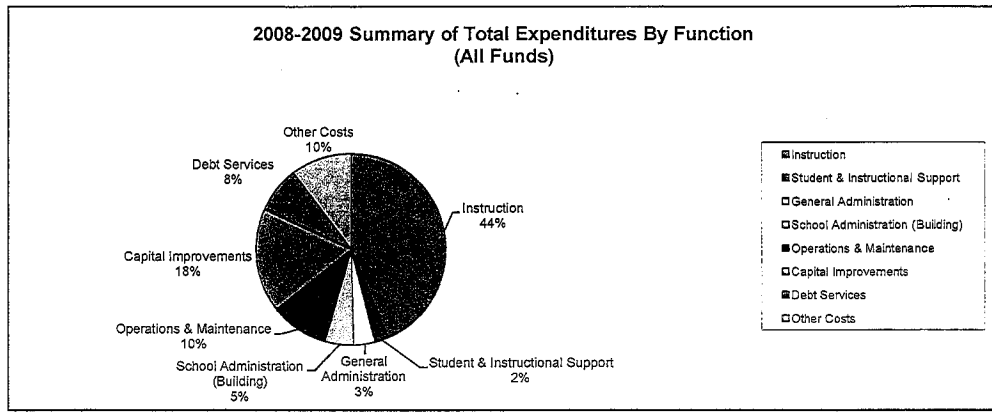
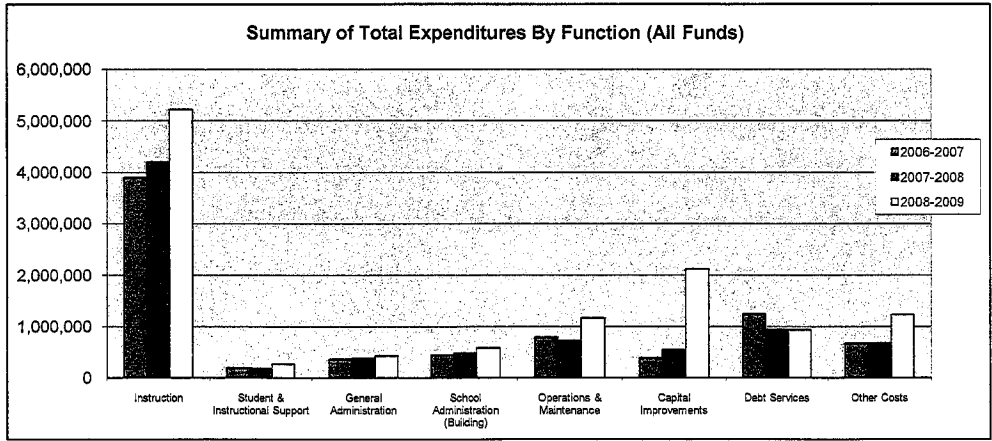
	2006-2007 Actual	% of Tot	2007-2008 Actual	% of Tot	% inc/ dec	2008-2009 Budget	% of Tot	% inc/ dec
Instruction	3,894,979	49%	4,203,445	52%	8%	5,225,613	44%	24%
Student & Instructional Support	199,948	2%	183,838	2%	-8%	268,170	2%	46%
General Administration	364,504	5%	380,733	5%	4%	430,713	4%	13%
School Administration (Building)	445,365	6%	481,982	6%	8%	580,846	5%	21%
Operations & Maintenance	792,781	10%	722,542	9%	-9%	1,163,004	10%	61%
Capital Improvements	389,524	5%	542,729	7%	39%	2,117,568	18%	290%
Debt Services	1,250,822	16%	945,163	12%	-24%	935,514	8%	-1%
Other Costs	673,797	8%	674,800	8%	0%	1,229,968	10%	82%
Total Expenditures	8,011,720	100%	8,135,232	100%	2%	11,951,396	100%	47%
Amount per Pupil	\$13,102		\$13,347		2%	\$19,836		49%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Area Vocational Education, and Special Education Coop.

Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

Further definition of what goes into each category:

- Instruction - 1000
- Student & Instructional Support - 2100 & 2200
- General Administration - 2300
- School Administration (Building) - 2400
- Operations & Maintenance - 2600
- Other Costs - 2500, 2900 and 3000 and all others not included elsewhere
- Capital Improvements - 4000
- Debt Services - 5100 Transfers - 5200

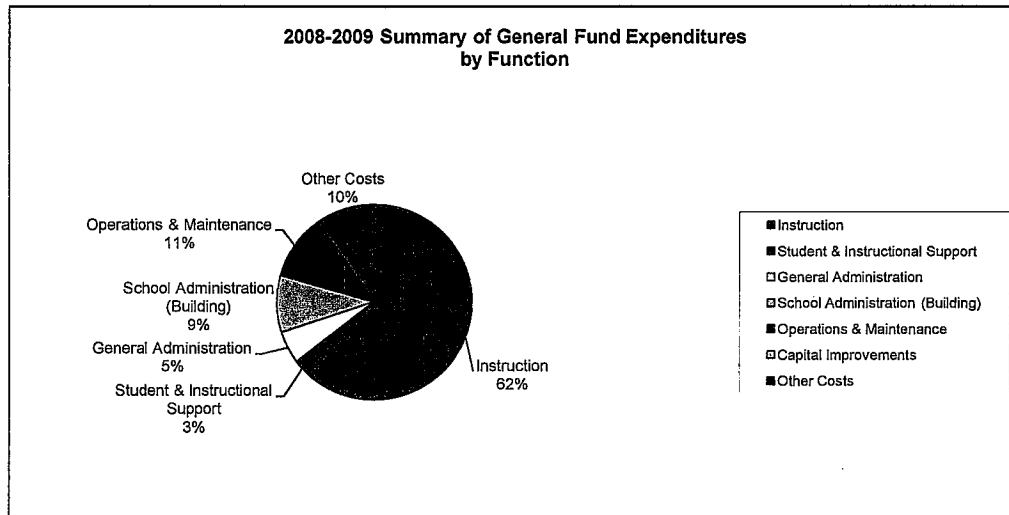
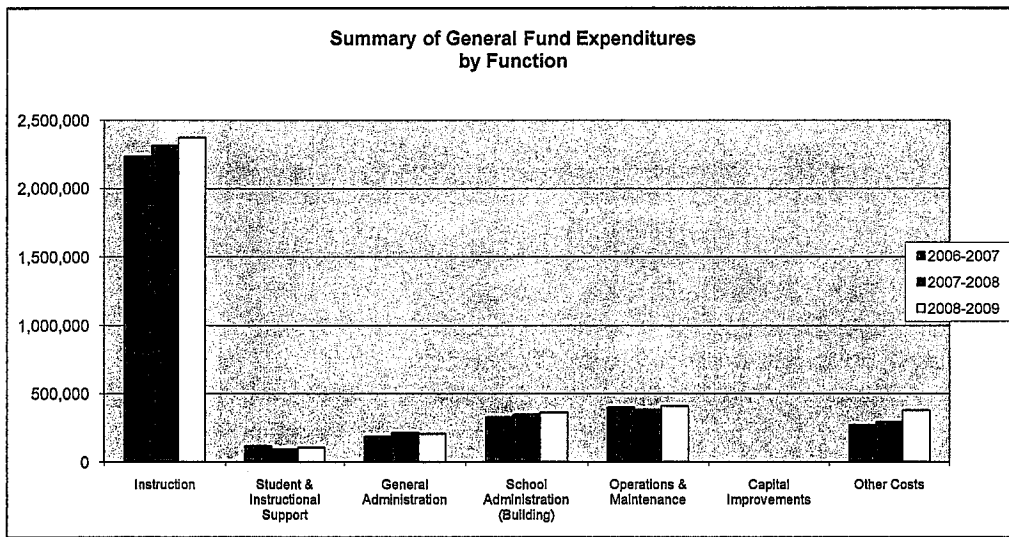


6-6

**Summary of General Expenditures
by Function**

	2006-2007 Actual	% of Tot	2007-2008 Actual	% of Tot	% inc/ dec	2008-2009 Budget	% of Tot	% inc/ dec
Instruction	2,234,346	63%	2,314,623	63%	4%	2,373,128	62%	3%
Student & Instructional Support	118,983	3%	92,766	3%	-22%	105,823	3%	14%
General Administration	188,360	5%	213,542	6%	13%	207,304	5%	-3%
School Administration (Building)	330,367	9%	348,610	10%	6%	364,229	9%	4%
Operations & Maintenance	398,673	11%	382,586	10%	-4%	410,517	11%	7%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	271,869	8%	296,556	8%	9%	378,116	10%	28%
Total Expenditures	3,542,598	100%	3,648,683	100%	3%	3,839,117	100%	5%
Amount per Pupil	\$5,793		\$5,986		3%	\$6,372		6%

The Summary of General Fund Expenditures chart information comes from pages 6-13 and only uses the 'General Fund' line items.

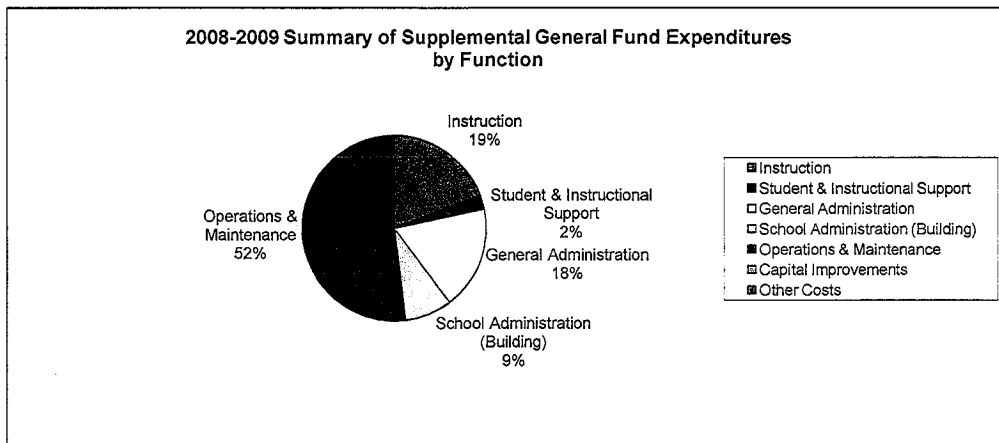
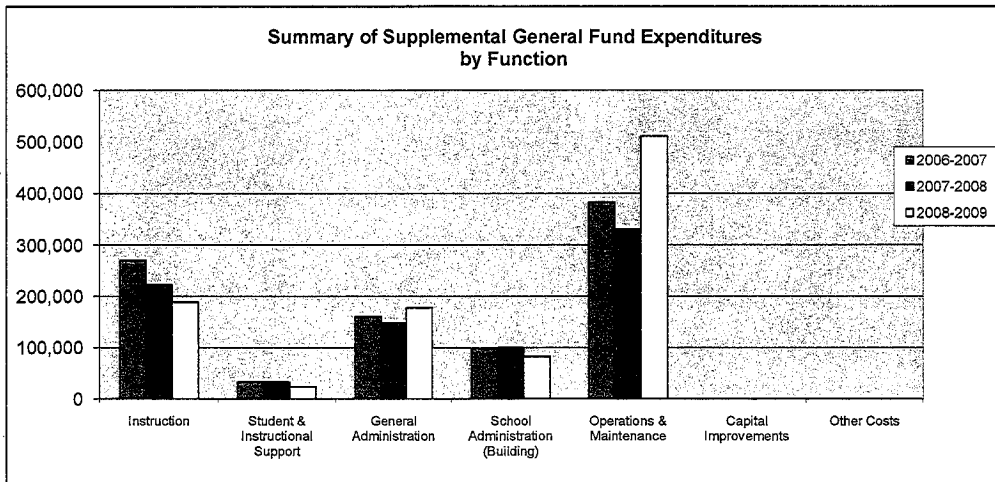


6-7

**Summary of Supplemental General Fund Expenditures
by Function**

	2006-2007 Actual	% of Tot	2007-2008 Actual	% of Tot	% inc/ dec	2008-2009 Budget	% of Tot	% inc/ dec
Instruction	269,492	29%	221,637	27%	-18%	188,944	19%	-15%
Student & Instructional Support	32,592	3%	32,592	4%	0%	23,465	2%	-28%
General Administration	160,144	17%	147,535	18%	-8%	177,484	18%	20%
School Administration (Building)	98,862	10%	99,743	12%	1%	82,730	8%	-17%
Operations & Maintenance	382,817	41%	329,798	40%	-14%	511,233	52%	55%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	943,907	100%	831,305	100%	-12%	983,856	100%	18%
Amount per Pupil	\$1,544		\$1,364		-12%	\$1,633		20%

The Summary of Supplemental General Fund Expenditures chart information comes from pages 6-13 and only uses the 'Supplemental General Fund' line items.

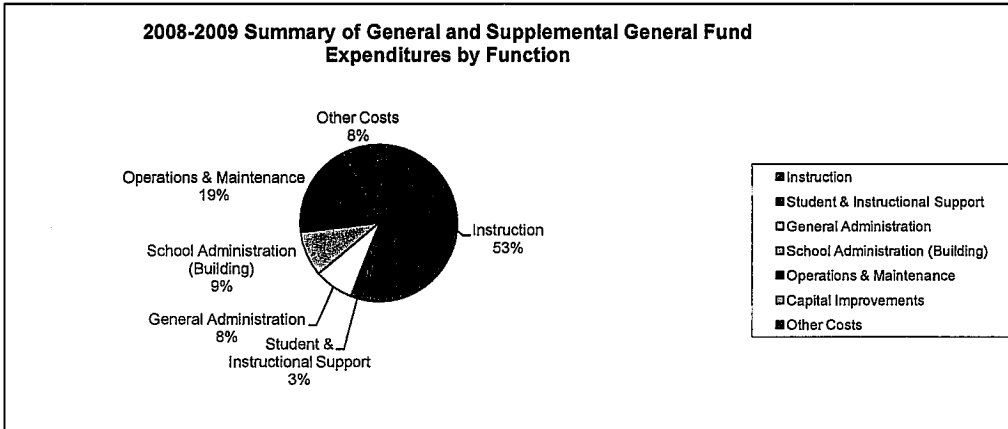
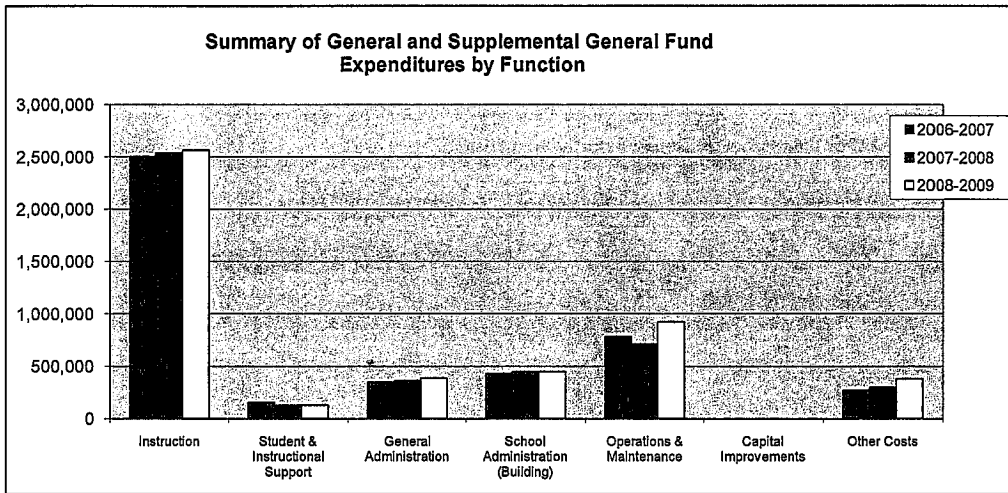


6-8

Summary of General and Supplemental General Fund Expenditures by Function

	2006-2007 Actual	% of Tot	2007-2008 Actual	% of Tot	% inc/dec	2008-2009 Budget	% of Tot	% inc/dec
Instruction	2,503,838	56%	2,536,260	57%	1%	2,562,072	53%	1%
Student & Instructional Support	151,575	3%	125,358	3%	-17%	129,288	3%	3%
General Administration	348,504	8%	361,077	8%	4%	384,788	8%	7%
School Administration (Building)	429,229	10%	448,353	10%	4%	446,959	9%	0%
Operations & Maintenance	781,490	17%	712,384	16%	-9%	921,750	19%	29%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	271,869	6%	296,556	7%	9%	378,116	8%	28%
Total Expenditures	4,486,505	100%	4,479,988	100%	0%	4,822,973	100%	8%
Amount per Pupil	\$7,337		\$7,350		0%	\$8,005		9%

The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 and adds together the 'General Fund' and 'Supplemental General Fund' line items.

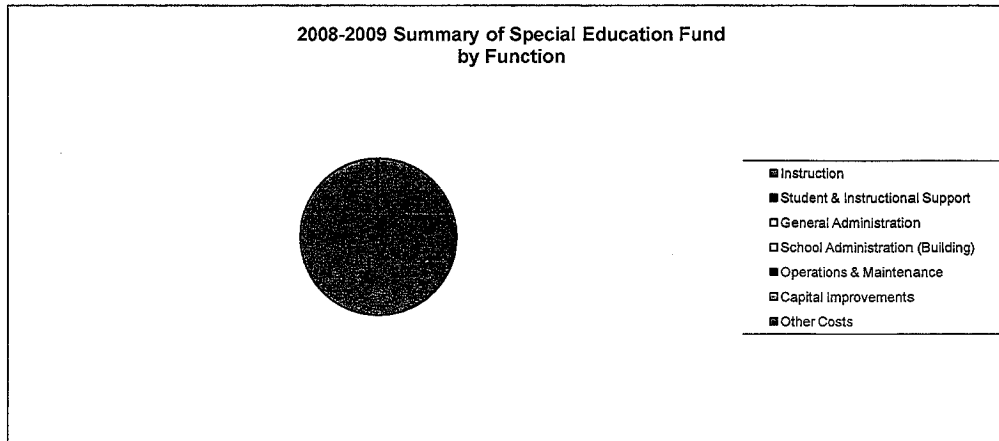
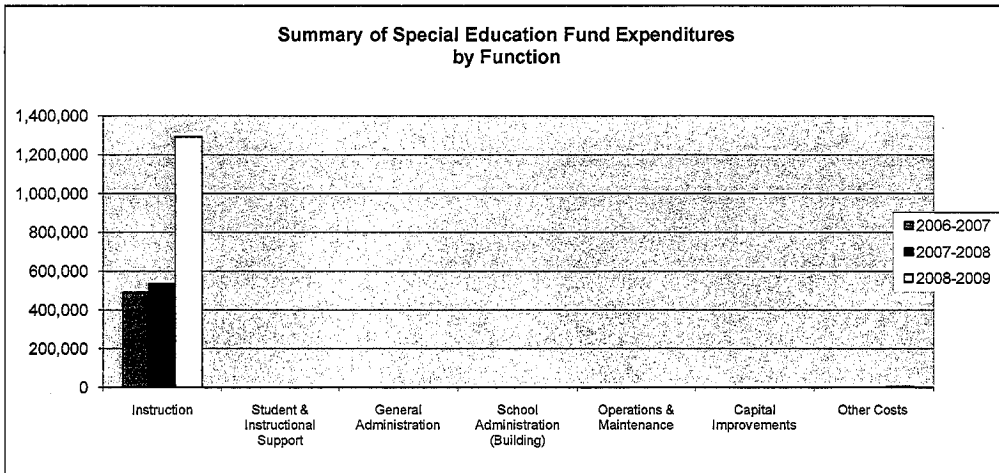


6-9

**Summary of Special Education Fund
by Function**

	2006-2007 Actual	% of Tot	2007-2008 Actual	% of Tot	% inc/ dec	2008-2009 Budget	% of Tot	% inc/ dec
Instruction	490,055	100%	537,068	100%	10%	1,291,924	100%	141%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	0	0%	0	0%	0%	0	0%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	50	0%	291	0%	482%	5,400	0%	1756%
Total Expenditures	490,105	100%	537,359	100%	10%	1,297,324	100%	141%
Amount per Pupil	\$801		\$882		10%	\$2,153		144%

The Summary of Special Education Fund Expenditures chart information comes from pages 6-13 and only uses the 'Special Education Fund' line items. (Total expenditures excludes Special Ed Coop Fund because it would include expenditures for all schools participating in the Coop.)

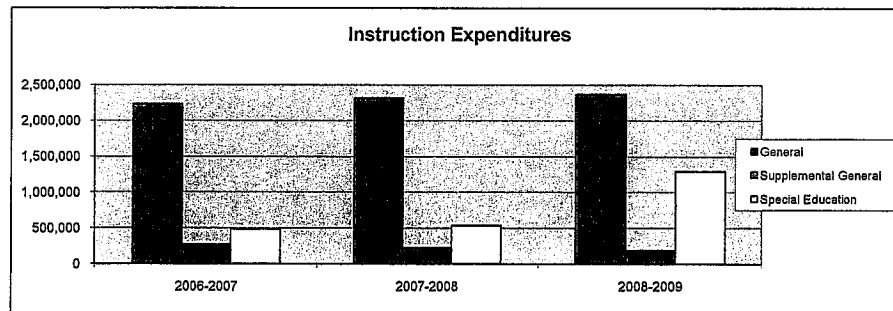
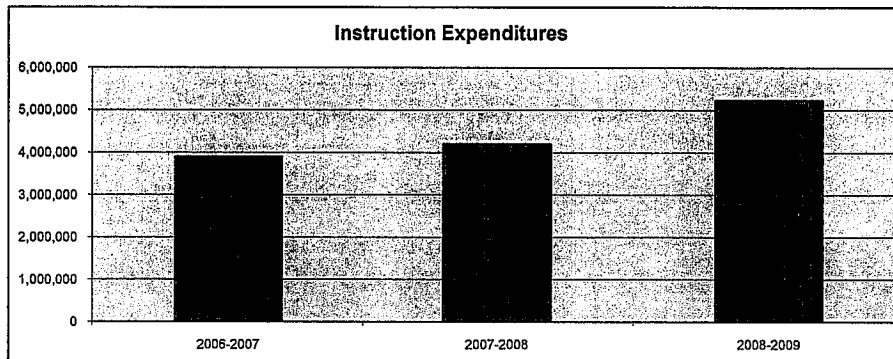


6-10

USD#
Instruction Expenditures (1000)

215

	2006-2007 Actual	2007-2008 Actual	% inc/ dec	2008-2009 Budget	% inc/ dec
General	2,234,346	2,314,623	4%	2,373,128	3%
Federal Funds	135,626	127,984	-6%	138,847	8%
Supplemental General	269,492	221,637	-18%	188,944	-15%
At Risk (4yr Old)	35,000	36,468	4%	63,499	74%
At Risk (K-12)	261,969	352,107	34%	465,483	32%
Bilingual Education	122,381	149,591	22%	151,165	1%
Virtual Education				0	
Capital Outlay	55,721	158,491	184%	192,300	21%
Driver Education	6,595	8,645	31%	16,392	90%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	490,055	537,068	10%	1,291,924	141%
Cost of Living	0	0	0%	0	0%
Vocational Education	80,818	80,645	0%	118,245	47%
Gifts/Grants	1,655	3,976	140%	30,436	665%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution	145,220	174,330	20%	195,250	12%
Contingency Reserve	0	0	0%		
Text Book & Student Material	56,101	37,880	-32%		
Bond & Interest #1	0	0	0%	0	0%
Bond & Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	3,894,979	4,203,445	8%	5,225,613	24%
Enrollment (FTE)*	611.5	609.5	0%	602.5	-1%
Amount per Pupil	6,370	6,897	8%	8,673	26%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	3,894,979	4,203,445	8%	5,225,613	24%



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

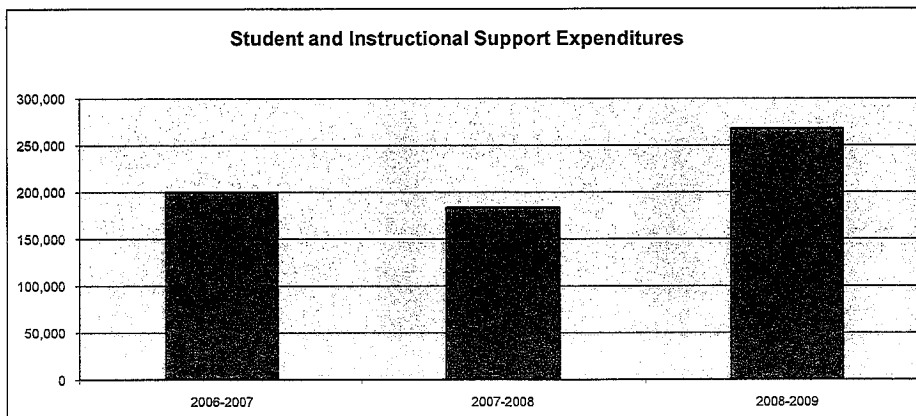
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

6-11

Student and Instructional Support Expenditures (2100 & 2200)

	2006-2007 Actual	2007-2008 Actual	% inc/ dec	2008-2009 Budget	% inc/ dec
General	118,983	92,766	-22%	105,823	14%
Federal Funds	0	0	0%	0	0%
Supplemental General	32,592	32,592	0%	23,465	-28%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	0	0	0%	0	0%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	1,623	132	-92%	9,000	6718%
Driver Training	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	34,750	43,452	25%	102,858	137%
Parent Education Program	0	0	0%	10,340	0%
Summer School	0	0	0%	0	0%
Special Education	0	0	0%	0	0%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%	0	0%
KPERS Spec. Ret. Contribution	12,000	14,896	24%	16,684	12%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	0	0	0%	0	0%
Bond & Interest #1	0	0	0%	0	0%
Bond & Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	199,948	183,838	-8%	268,170	46%
Enrollment (FTE)*	611.5	609.5	0%	602.5	-1%
Amount per Pupil	327	302	-8%	445	48%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	199,948	183,838	-8%	268,170	46%
Amount per Pupil	\$327	\$302	-8%	\$445	48%



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

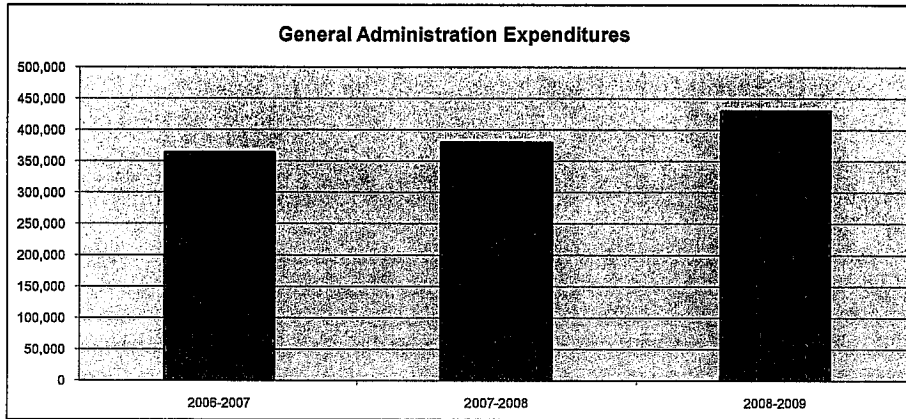
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

6-12

General Administration Expenditures (2300)

	2006-2007 Actual	2007-2008 Actual	% inc/ dec	2008-2009 Budget	% inc/ dec
General	188,360	213,542	13%	207,304	-3%
Federal Funds	0	0	0%	0	0%
Supplemental General	160,144	147,535	-8%	177,484	20%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	0	0	0%	0	0%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	0	80	0%	24,000	29900%
Driver Training	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	0	0	0%	0	0%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability Expense	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%	0	0%
KPERS Spec. Ret. Contribution	16,000	19,576	22%	21,925	12%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	0	0	0%	0	0%
Bond & Interest #1	0	0	0%	0	0%
Bond & Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	364,504	380,733	4%	430,713	13%
Enrollment (FTE)*	611.5	609.5	0%	602.5	-1%
Amount per Pupil	596	625	5%	715	14%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	364,504	380,733	4%	430,713	13%



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

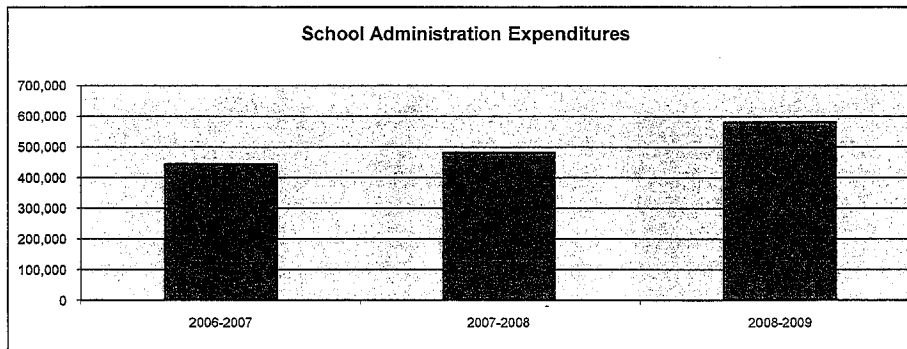
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

6-13

School Administration Expenditures (2400)

	2006-2007 Actual	2007-2008 Actual	% inc/ dec	2008-2009 Budget	% inc/ dec
General	330,367	348,610	6%	364,229	4%
Federal Funds	0	0	0%	0	0%
Supplemental General	98,862	99,743	1%	82,730	-17%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	0	0	0%	0	0%
Bilingual Education	0	0	0%	39,962	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	136	14,053	10233%	72,000	412%
Driver Training	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	0	0	0%	0	0%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability Expense	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%	0	0%
KPERS Spec. Ret. Contribution	16,000	19,576	22%	21,925	12%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	0	0	0%	0	0%
Bond & Interest #1	0	0	0%	0	0%
Bond & Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	445,365	481,982	8%	580,846	21%
Enrollment (FTE)*	611.5	609.5	0%	602.5	-1%
Amount per Pupil	728	791	9%	964	22%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	445,365	481,982	8%	580,846	21%



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

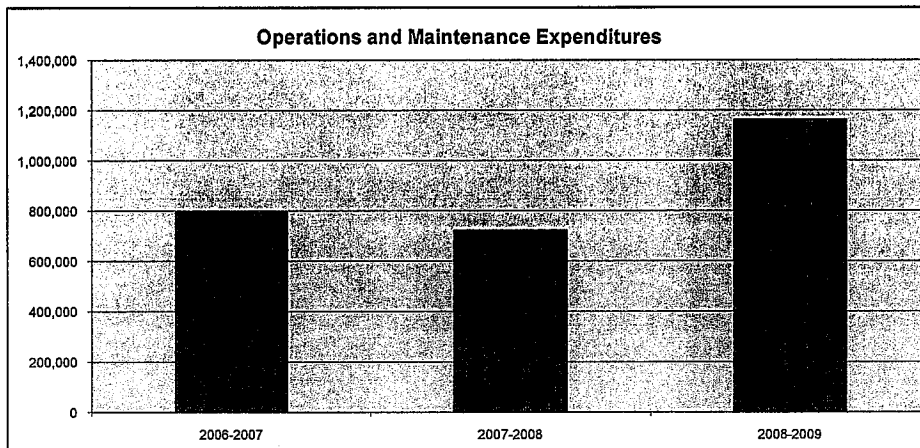
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

6-14

Operations and Maintenance Expenditures (2600)

	2006-2007 Actual	2007-2008 Actual	% inc/ dec	2008-2009 Budget	% inc/ dec
General	398,673	382,586	-4%	410,517	7%
Federal Funds	0	0	0%	0	0%
Supplemental General	382,817	329,798	-14%	511,233	55%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	0	0	0%	0	0%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	0	8,750	0%	30,000	243%
Driver Training	688	300	-56%	79,172	26291%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	603	1,108	84%	132,082	11821%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	0	0	0%	0	0%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%	0	0%
KPERS Spec. Ret. Contribution	10,000	0	-100%	0	0%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	0	0	0%	0	0%
Bond & Interest #1	0	0	0%	0	0%
Bond & Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	792,781	722,542	-9%	1,163,004	61%
Enrollment (FTE)*	611.5	609.5	0%	602.5	-1%
Amount per Pupil	1,296	1,185	-9%	1,930	63%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	792,781	722,542	-9%	1,163,004	61%



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

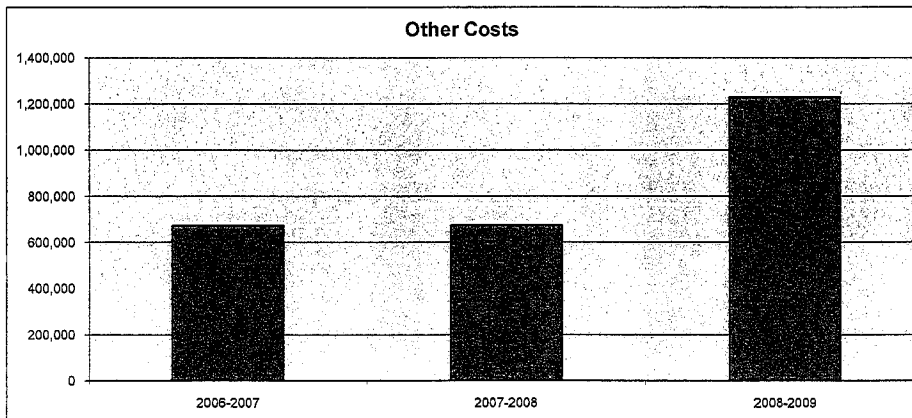
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

60-15

**Other Costs
(2500 & 2900: Other Supplemental Services)
(2700: Transportation)
(3000: Non-Instruction Services)**

	2006-2007 Actual	2007-2008 Actual	% inc/ dec	2008-2009 Budget	% inc/ dec
General	271,869	296,556	9%	378,116	28%
Federal Funds	0	0	0%	0	0%
Supplemental General	0	0	0%	0	0%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	0	0	0%	0	0%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	109,129	27,852	-74%	325,000	1067%
Driver Training	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	273,211	343,376	26%	394,204	15%
Professional Development	873	77	-91%	119,391	154953%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	50	291	482%	5,400	1756%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%	0	0%
KPERS Spec. Ret. Contribution	18,665	6,648	-64%	7,857	18%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	0	0	0%	0	0%
Bond & Interest #1	0	0	0%	0	0%
Bond & Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	673,797	674,800	0%	1,229,968	82%
Enrollment (FTE)*	611.5	609.5	0%	602.5	-1%
Amount per Pupil	1,102	1,107	0%	2,041	84%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	673,797	674,800	0%	1,229,968	82%



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

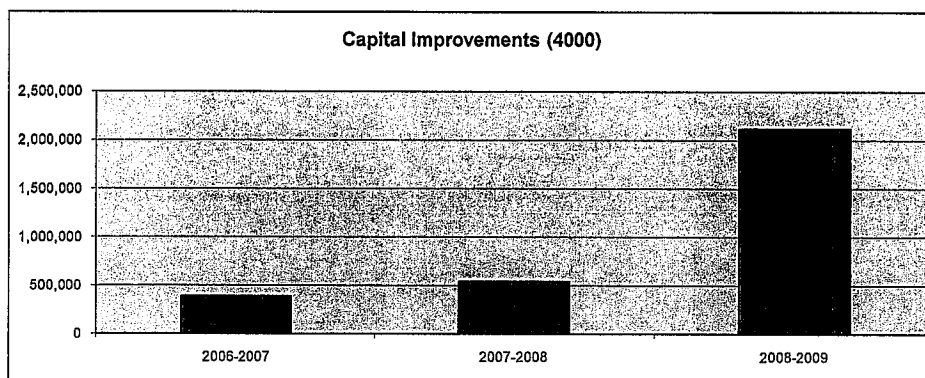
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

6-16

Capital Improvements Expenditures (4000)

	2006-2007 Actual	2007-2008 Actual	% inc/ dec	2008-2009 Budget	% inc/ dec
General	0	0	0%	0	0%
Federal Funds	0	0	0%	0	0%
Supplemental General	0	0	0%	0	0%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	0	0	0%	0	0%
Bilingual Education	0	0	0%	0	0%
Virtual Education				0	
Capital Outlay	389,524	542,729	39%	2,117,568	290%
Driver Training	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	0	0	0%	0	0%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution	0	0	0%	0	0%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Bond & Interest #1	0	0	0%	0	0%
Bond & Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	389,524	542,729	39%	2,117,568	290%
Enrollment (FTE)*	611.5	609.5	0%	602.5	-1%
Amount per Pupil	637	890	40%	3,515	295%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	389,524	542,729	39%	2,117,568	290%



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

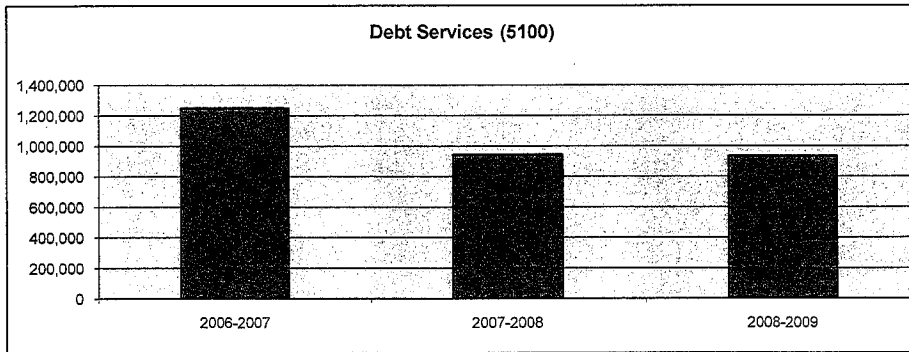
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

6-17

Debt Services Expenditures (5100)

	2006-2007 Actual	2007-2008 Actual	% inc/ dec	2008-2009 Budget	% inc/ dec
General	0	0	0%	0	0%
Federal Funds	0	0	0%	0	0%
Supplemental General	0	0	0%	0	0%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	0	0	0%	0	0%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	0	0	0%	0	0%
Driver Training	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	0	0	0%	0	0%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%	0	0%
KPERS Spec. Ret. Contribution	0	0	0%	0	0%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	0	0	0%	0	0%
Bond & Interest #1	1,250,822	945,163	-24%	935,514	-1%
Bond & Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	1,250,822	945,163	-24%	935,514	-1%
Enrollment (FTE)*	611.5	609.5	0%	602.5	-1%
Amount per Pupil	2,045	1,551	-24%	1,553	0%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	1,250,822	945,163	-24%	935,514	-1%



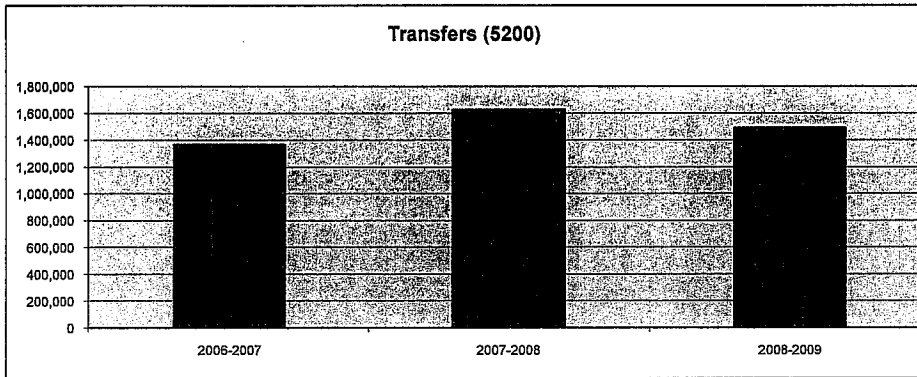
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

Transfers (5200)

	2006-2007 Actual	2007-2008 Actual	% inc/ dec	2008-2009 Budget	% inc/ dec
General	1,089,651	1,175,840	8%	1,132,493	-4%
Federal Funds	0	0	0%	0	0%
Supplemental General	279,446	450,295	61%	358,479	-20%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	0	0	0%	0	0%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	0	0	0%	0	0%
Driver Training	0	0	0%	0	0%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	0	0	0%	0	0%
Cost of Living	0	0	0%	0	0%
Vocational Education	0	0	0%	0	0%
Gifts/Grants	0	0	0%	0	0%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%	0	0%
KPERS Spec. Ret. Contribution	0	0	0%	0	0%
Contingency Reserve	0	0	0%	0	0%
Text Book & Student Material	0	0	0%	0	0%
Bond & Interest #1	0	0	0%	0	0%
Bond & Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	1,369,097	1,626,135	19%	1,490,972	-8%
Enrollment (FTE)*	611.5	609.5	0%	602.5	-1%
Amount per Pupil	2,239	2,668	19%	2,475	-7%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	1,369,097	1,626,135	19%	1,490,972	-8%



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

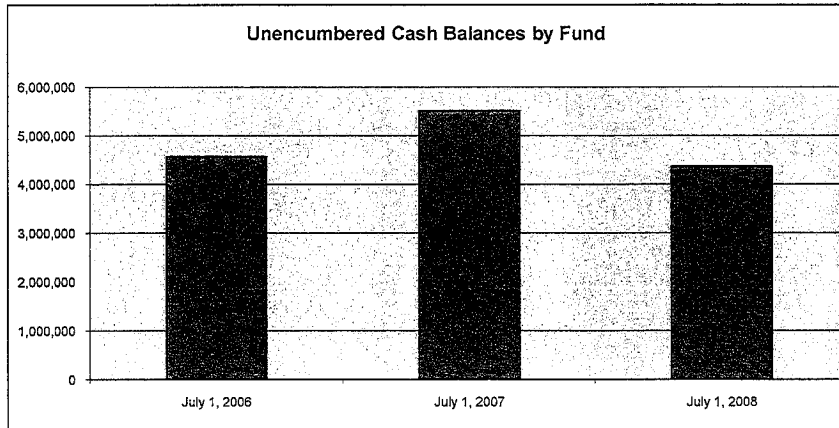
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

60-19

**Miscellaneous Information
Unencumbered Cash Balance by Fund**

	July 1, 2006	July 1, 2007	July 1, 2008
General	2,213	119	0
Federal Funds	-695	216	0
Supplemental General	59,945	48,519	53,800
At Risk (4yr Old)	0	30,000	35,872
At Risk (K-12)	0	430	30,074
Bilingual Education	0	15,000	39,962
Virtual Education			0
Capital Outlay	1,192,366	1,611,605	1,955,049
Driver Training	81,361	85,529	95,564
Declining Enrollment	0	0	0
Extraordinary School Program	0	0	0
Food Service	97,903	91,337	123,167
Professional Development	128,399	192,137	222,249
Parent Education Program	0	0	10,340
Summer School	0	0	0
Special Education	354,698	487,734	697,956
Cost of Living		0	0
Vocational Education	0	15,030	32,321
Gifts/Grants	22,573	28,529	30,436
Special Liability	0	0	0
School Retirement	0	0	0
Extraordinary Growth Facilities	0	0	0
Special Reserve	1,023,956	1,213,370	
KPERS Spec. Ret. Contribution	0	0	0
Contingency Reserve	271,512	277,935	
Text Book & Student Material	258,900	434,623	
Bond & Interest 1	1,078,551	986,033	1,039,029
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	4,571,682	5,518,146	4,365,819
Enrollment (FTE)*	611.5	609.5	602.5
Amount per Pupil	7,476	9,054	7,246
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Tuition Reimbursement	0	0	0
Special Education Coop	0	0	0
TOTAL	4,571,682	5,518,146	4,365,819



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

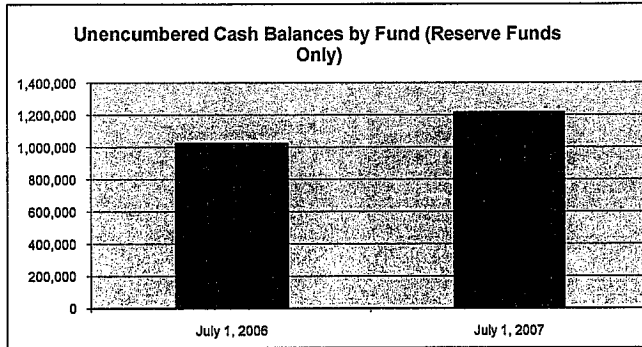
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

6-20

**Reserve Funds
Unencumbered Cash Balance**

	July 1, 2006	July 1, 2007
Special Reserve	1,023,956	1,213,370
TOTAL OTHER	1,023,956	1,213,370
Amount per Pupil	\$1,674	\$1,991

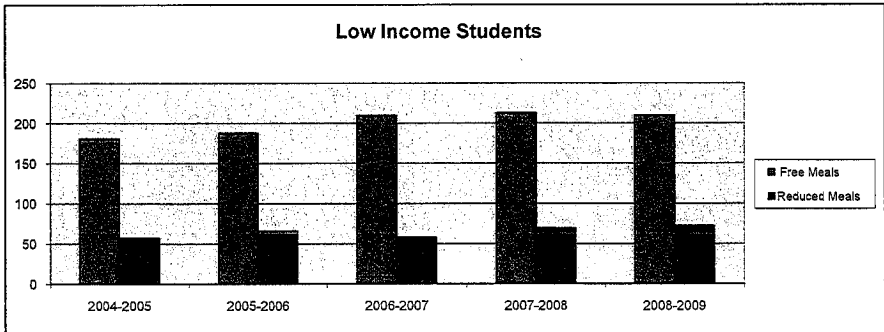
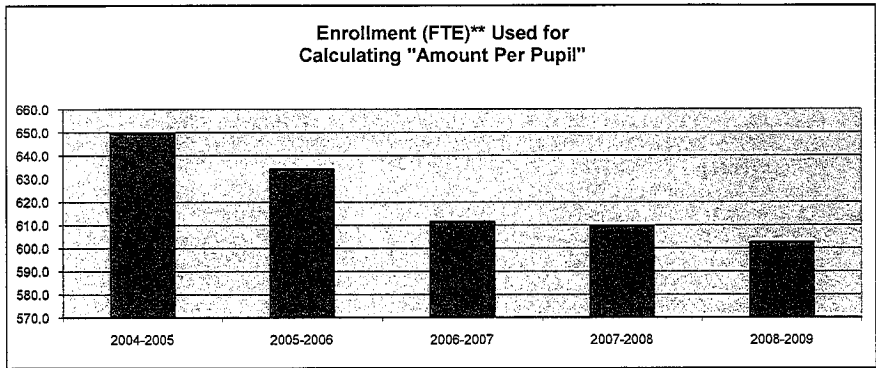
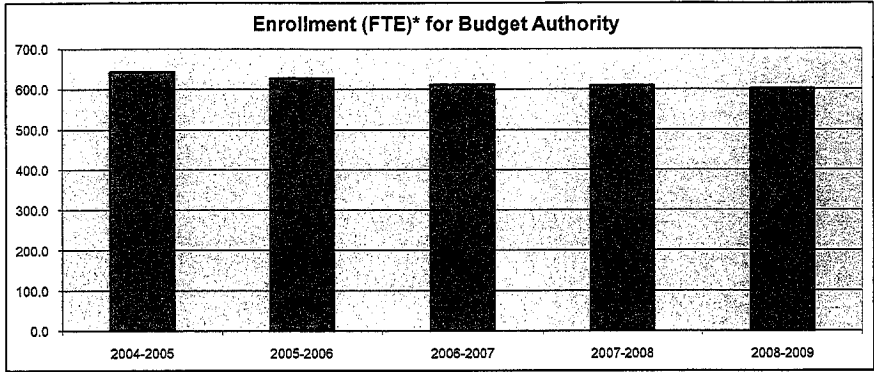


*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which may arise from the categories listed above.

6-21

Other Information

	2004-2005 Actual	2005-2006 Actual	% inc/ dec	2006-2007 Actual	% inc/ dec	2007-2008 Actual	% inc/ dec	2008-2009 Budget	% inc/ dec
Enrollment (FTE)*	643.0	627.7	-2%	611.5	-3%	609.5	0%	602.5	-1%
Enrollment (FTE)**	649.5	634.2	-2%	611.5	-4%	609.5	0%	602.5	-1%
Number of Students - Free Meals	181	188	4%	210	12%	213	1%	210	-1%
Number of Students - Reduced Meals	57	66	16%	58	-12%	69	19%	72	4%



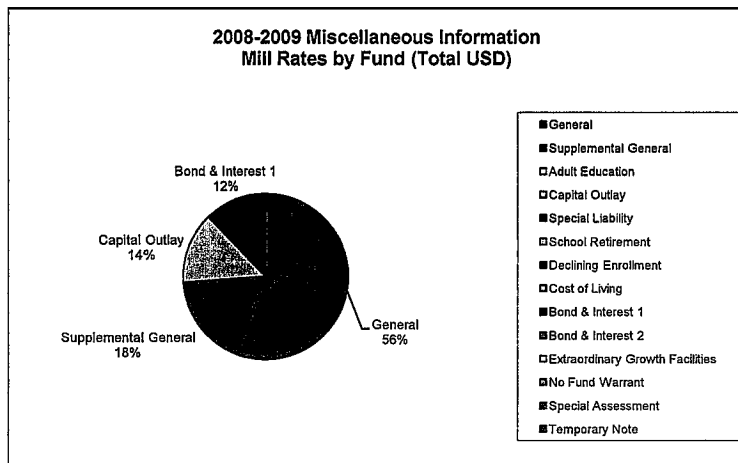
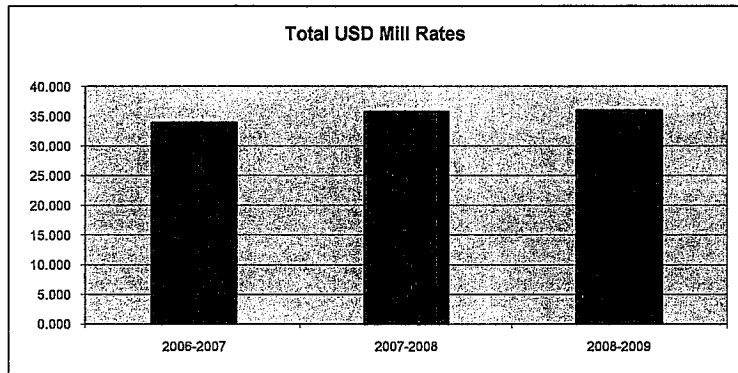
*FTE for state aid and budget authority purposes for general fund (excludes 4 yr old at-risk).

** FTE includes 9/20 enrollment used for state aid purposes and adding the additional FTE for preschool programs, headstart, and all-day kindergarten. For example, preschool students attending half days on September 20th would be counted as .5 FTE. Kindergarten students attending full time every day would be counted as 1.0 FTE.

6-22

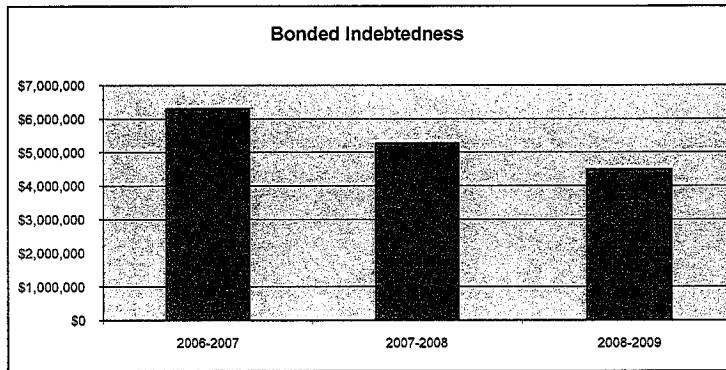
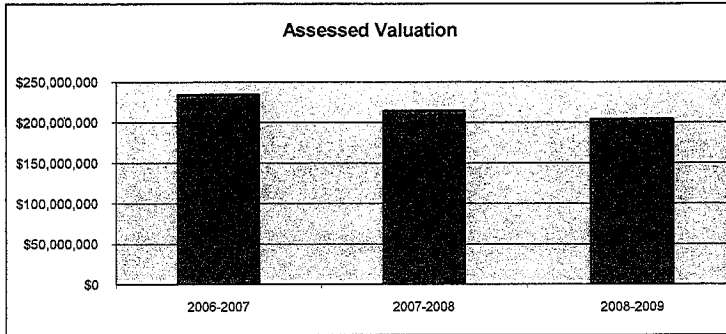
Miscellaneous Information
Mill Rates by Fund

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget
General	20.000	20.000	20.000
Supplemental General	5.129	5.904	6.532
Adult Education	0.000	0.000	0.000
Capital Outlay	3.995	5.000	5.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	4.837	4.830	4.419
Bond & Interest 2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	33.961	35.734	35.951
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Brd & Emp Benf	0.000	0.000	0.000
Recreation Commission	3.230	4.000	4.000
Recreation Commission Employee Benefit	0.212	0.238	0.495
TOTAL OTHER	3.442	4.238	4.495



Other Information

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget
Assessed Valuation	\$234,480,636	\$214,753,368	\$204,390,920
Bonded Indebtedness	\$6,300,000	\$5,275,000	\$4,485,000



6-24



May 28, 2009

TO: 2010 Commission

FROM: Dale M. Dennis, Deputy
Commissioner of Education

SUBJECT: Catastrophic Aid

Concerns are being expressed about the catastrophic special education law. The major issue centers on what is catastrophic. We have provided background information and options for your consideration when discussing this issue.

Currently, students eligible for catastrophic state aid is any student whose special education services cost \$25,000 or more including transportation. This law was passed in 1994.

BACKGROUND INFORMATION

Average Teacher Salaries including Fringe Benefits

1993-94	Est. 2008-09	Percent Increase
\$ 33,913	\$ 52,869	55.9%

Total Special Education Expenditures

1993-94	Est. 2009-10	Percent Increase
\$ 305,736,000	\$ 816,700,000	167%

If you increase the catastrophic amount provided in KSA 72-983 adopted in 1994 and apply the increase in the cost of special education, catastrophic state aid per student would be approximately \$66,750

Listed below is a table which provides a history of the number of students qualifying for catastrophic state aid and the amount of state aid.

Fiscal Year	No. of Students Qualifying for Catastrophic Aid	Catastrophic Aid
2001	60	\$ 1,473,441
2002	62	1,513,457
2003	84	1,665,069
2004	85	1,242,160
2005	87	1,100,192
2006	131	2,168,805
2007	185	3,330,818
2008	276	6,005,454
2009	758	12,023,698

We have also provided the attached history of the number of students that have applied for catastrophic aid for the last four years by local special education units.

OPTIONS FOR CONSIDERATION

1. Increase the catastrophic cost cap to \$66,750 with an annual increase based on the prior year's consumer price index.
2. Increase the catastrophic cost cap to \$66,750 with an annual increase based on prior year's consumer price index less state special education aid generated by the student.
3. Increase the catastrophic cost cap to \$66,750 with an annual increase based on prior year's consumer price index less categorical state aid and expenditures based solely on direct cost of instruction. This would exclude transportation since it is reimbursed at 80 percent under a different formula.
4. Set the catastrophic state aid amount based upon twice the previous years' categorical state aid per teacher less special education state aid.

EXAMPLE -- The estimated amount for the 2009-10 school year would be twice the categorical state aid per teacher (\$28,760) for 2008-09 which results in \$57,520 per teacher less state special education categorical aid and state transportation aid.

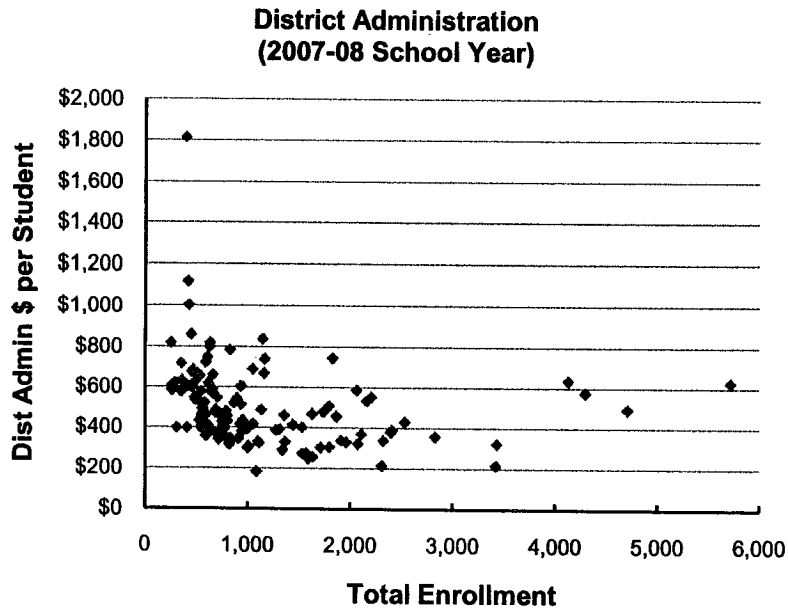
Catastrophic Aid Applications

Agency	FY 2006	FY 2007	FY 2008	FY 2009
202 Turner - Kansas City	0	0	0	1
229 Blue Valley	38	69	87	129
230 Spring Hill	0	0	0	1
231 Gardner Edgerton	1	1	1	3
232 De Soto	1	3	2	1
233 Olathe	9	23	85	122
259 Wichita	25	19	19	61
260 Derby	3	1	2	0
261 Hayesville	3	5	7	16
263 Mulvane	1	1	1	0
272 Waconda	0	0	1	0
273 Beloit SPED COOP	0	3	6	5
282 Chautauqua & Elk Co SPED COOP	0	0	0	1
290 Ottawa	0	0	2	1
298 Lincoln	0	0	1	0
305 Central KS COOP Salina	0	0	0	6
320 Special Services COOP of Wamego	0	3	2	0
330 Mission Valley	1	1	0	0
333 Learning COOP of N.C. Ks, Concordia	4	5	4	8
345 Seaman	2	2	2	2
346 Jayhawk	0	1	0	0
364 Marshall Co. SPED COOP	0	1	2	2
368 E.C. KS SPED COOP, Paola	1	0	1	1
373 Harvey Co. SPED COOP	0	4	5	2
379 Twin Lakes SPED COOP, Clay Center	1	1	1	1
383 Manhattan-Ogden	1	1	0	0
409 Atchison	0	0	1	1
418 Mc Pherson Co. SPED COOP	6	2	0	1
437 Auburn-Washburn	1	1	3	3
441 Sabetha	1	1	1	1
450 Shawnee Heights	0	1	1	0
453 Leavenworth Co. SPED COOP	1	0	0	1
480 Liberal	0	0	1	1
489 Hays W. C. Ks Educational Coop	0	0	0	1
490 Butler Co. SPED COOP	2	1	1	3
491 Eudora	0	0	0	1
497 Lawrence	0	5	2	0
500 Wyandotte Co. SPED COOP	2	1	0	4
501 Topeka	3	7	9	11
512 Shawnee Mission	0	0	0	333
602 N.W.KS Ed Serv. Ctr	6	5	4	2
603 ANW SPED COOP	5	6	5	11
607 Tri-County SPED COOP, Independence	4	2	1	2
610 Reno Co. SPED COOP	0	0	0	1
611 High Plains SPED COOP	0	2	1	0

Catastrophic Aid Applications

Agency		FY 2006	FY 2007	FY 2008	FY 2009
613	S.W. KS. SPED COOP	3	1	1	1
618	Sedgwick Co. SPED COOP	1	1	2	1
637	S.E. KS. Interlocal	5	5	12	18
Total Catastrophic Aid applications		131	185	276	760

DISTRICT ADMINISTRATION



Primary Cost Drivers:

- Student Enrollment—The more students there are in the district, the lower the cost per student.

Examples of Efficiency/Cost Savings Issues:

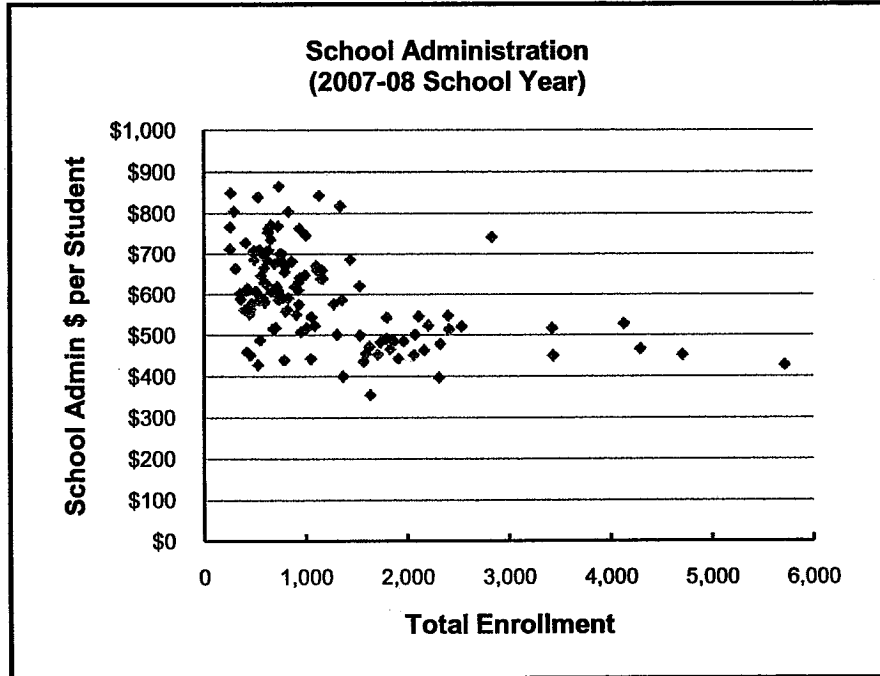
- Could the district partner with other districts for administrative tasks?
- Could the district reduce processing and/or record storage costs by automating administrative tasks?
- Could the district save money through joint purchasing agreements with other districts?
- Could the district outsource some administrative functions?
- Does the district have more administrators than it needs?
- Does the district pay more for health insurance than it needs?

Object Code	Average Expenditures	
	Per Student	% of Total
100 - Salaries	\$ 259	56%
200 - Employee Benefits	\$ 48	10%
300 - Professional Technical Services	\$ 34	7%
400 - Purchased Property Services	\$ 10	2%
500 - Other Purchased Services	\$ 55	12%
600 - Supplies	\$ 21	5%
700 - Property and Equipment	\$ 18	4%
800 - Other	\$ 19	4%
Total	\$ 465	100%

Source: LPA analysis of school district budget and enrollment data compiled by KSDE.

2010 Commission
 May 29, 2009
 Attachment 8

SCHOOL ADMINISTRATION



Primary Cost Drivers:

- Student Enrollment—The more students there are in the district, the lower the cost per student.
- Number of Buildings—The more buildings in the district, the greater the cost per student.

Examples of Efficiency/Cost Savings Issues:

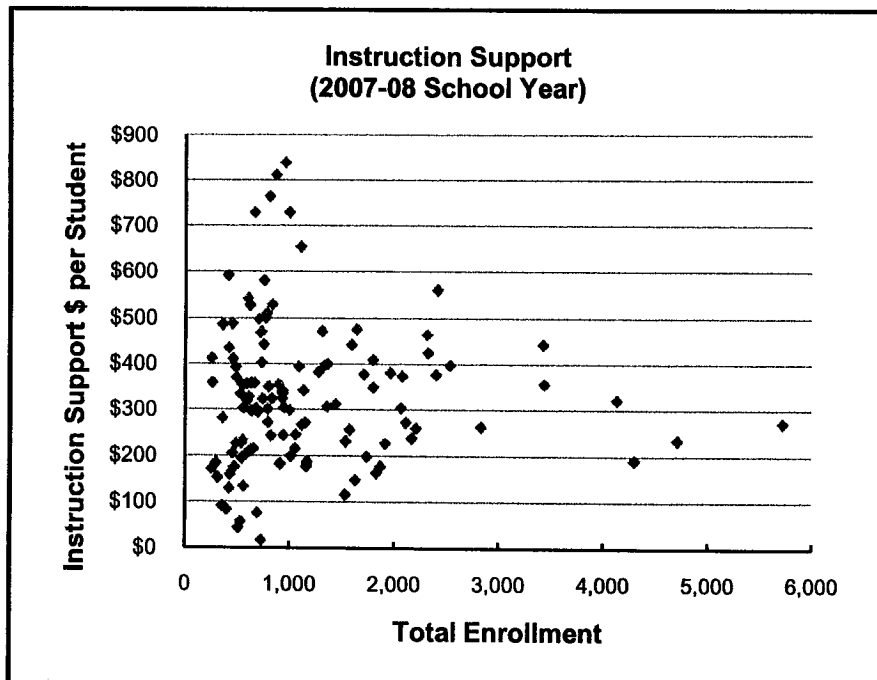
- Does the district have more administrative staff than it needs?
- Does the district have more school buildings than it needs?
- Does the district pay too much for administrative staff?

Object Code	Average Expenditures	
	Per Student	% of Total
100 - Salaries	\$ 450	81%
200 - Employee Benefits	\$ 65	12%
300 - Professional Technical Services	\$ 2	0%
400 - Purchased Property Services	\$ 2	0%
500 - Other Purchased Services	\$ 13	2%
600 - Supplies	\$ 9	2%
700 - Property and Equipment	\$ 10	2%
800 - Other	\$ 4	1%
Total	\$ 555	100%

Source: LPA analysis of school district budget and enrollment data compiled by KSDE.

INSTRUCTION SUPPORT

8-3



Primary Cost Drivers:

- Student Enrollment

- For districts with less than 2,000 students, the more students there are in the district, the higher the cost per student.
- For districts with more than 2,000 students, the more students there are in the district, the lower the cost per student.

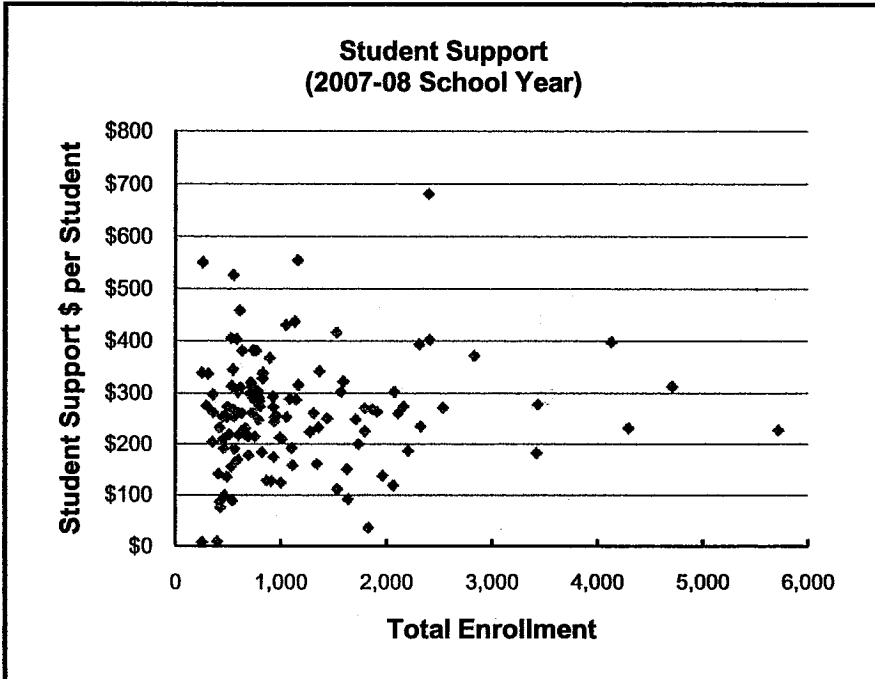
Examples of Efficiency/Cost Savings Issues:

- Could the district share support staff like librarians, curriculum specialists, and instructional coaches with other districts?
- Could the district contract with a service center for some of the support services?
- Does the district have more support staff than it needs?
- Does the district pay too much for support staff?
- Could the district pay less for the supplies or equipment it uses (e.g., through a competitive bidding process or by partnering with other districts)?

Object Code	Average Expenditures	
	Per Student	% of Total
100 - Salaries	\$ 199	60%
200 - Employee Benefits	\$ 28	9%
300 - Professional Technical Services	\$ 21	6%
400 - Purchased Property Services	\$ 2	1%
500 - Other Purchased Services	\$ 14	4%
600 - Supplies	\$ 37	11%
700 - Property and Equipment	\$ 25	8%
800 - Other	\$ 4	1%
Total	\$ 330	100%

Source: LPA analysis of school district budget and enrollment data compiled by KSDE.

STUDENT SUPPORT



Primary Cost Drivers:

- Student Enrollment

- For districts with less than 2,000 students, the more students there are in the district, the higher the cost per student.
- For districts with more than 2,000 students, the more students there are in the district, the lower the cost per student.

Examples of Efficiency/Cost Savings Issues:

- Could the district share support staff like nurses, counselors, and social workers with other districts?
- Could the district contract with a service center for some of the support services?
- Does the district have more support staff than it needs?
- Does the district pay too much for support staff?
- Could the district pay less for the supplies or equipment it uses (e.g., through a competitive bidding process or by partnering with other districts)?

Object Code	Average Expenditures	
	Per Student	% of Total
100 - Salaries	\$ 201	75%
200 - Employee Benefits	\$ 29	11%
300 - Professional Technical Services	\$ 13	5%
400 - Purchased Property Services	\$ 0	0%
500 - Other Purchased Services	\$ 5	2%
600 - Supplies	\$ 8	3%
700 - Property and Equipment	\$ 10	4%
800 - Other	\$ 1	1%
Total	\$ 268	100%

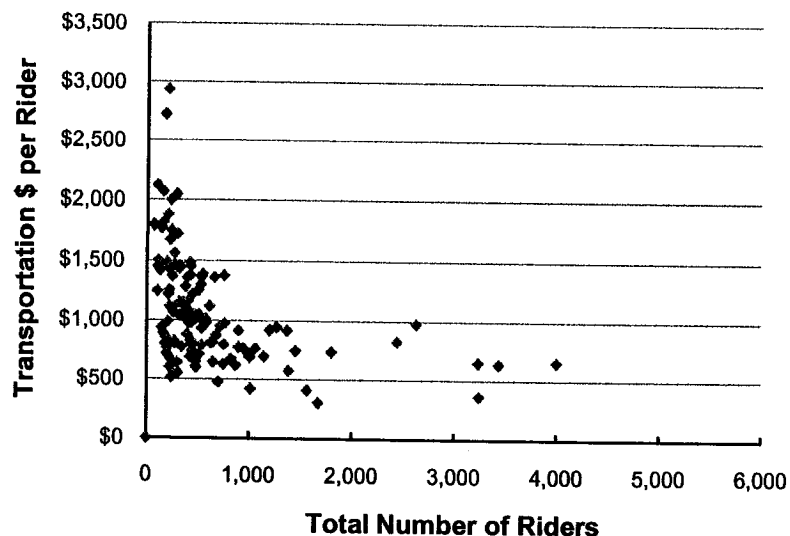
Source: LPA analysis of school district budget and enrollment data compiled by KSDE.

1-00

STUDENT TRANSPORTATION

5-8

**Student Transportation
(2007-08 School Year)**



Primary Cost Drivers:

- Number of Riders—The more riders there are in the district, the lower the cost per rider.
- Geographic Area—The larger the district, the greater the cost per rider.
- % of Students Transported Less Than 2.5 Miles—The greater the share of students under 2.5 miles, the lower the cost per rider (although overall costs increase).

Note: The efficiency measure for transportation is cost per rider (not cost per student).

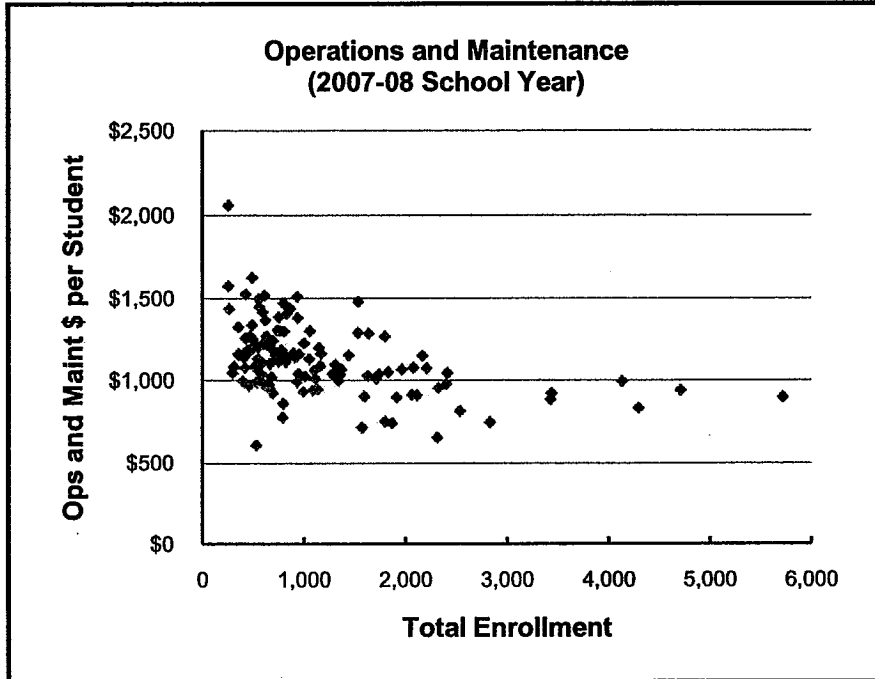
Examples of Efficiency/Cost Savings Issues:

- Has the district created efficient bus routes/schedules?
- Does the district have buses that are the appropriate size?
- Could the district get a better price for fuel?
- Could the district save money by providing transportation in-house (instead of contracting)?
- Does the district use more transportation staff than it needs?

Object Code	Average Expenditures	
	Per Rider	% of Total
100 - Salaries	\$ 306	34%
200 - Employee Benefits	\$ 53	6%
300 - Professional Technical Services	\$ 13	1%
400 - Purchased Property Services	\$ 15	2%
500 - Other Purchased Services	\$ 206	23%
600 - Supplies	\$ 178	20%
700 - Property and Equipment	\$ 101	11%
800 - Other	\$ 15	2%
Total	\$ 887	100%

Source: LPA analysis of school district budget and transportation data compiled by KSDE.

OPERATIONS AND MAINTENANCE



Primary Cost Drivers:

- **Student Enrollment**—The more students there are in the district, the lower the cost per student.
- **Number of Buildings**—The more buildings in the district, the greater the cost per student.
- **Size of Buildings**—The larger the buildings, the greater the cost per student.
- **Age of Buildings**—The older the buildings, the greater the cost per student.

Examples of Efficiency/Cost Savings Issues:

- Does the district do a good job of managing energy costs?
- Does the district do a good job of preventive maintenance on its buildings?
- Could the district get a better price on utilities through a purchasing consortium?
- Could the district save money by doing some maintenance tasks in-house (instead of contracting)? Or vice-versa?
- Does the district maintain unneeded space?
- Does the district have more maintenance staff than it needs?
- Could the district pay less for the supplies or equipment it uses (e.g., through a competitive bidding process or by partnering with other districts)?

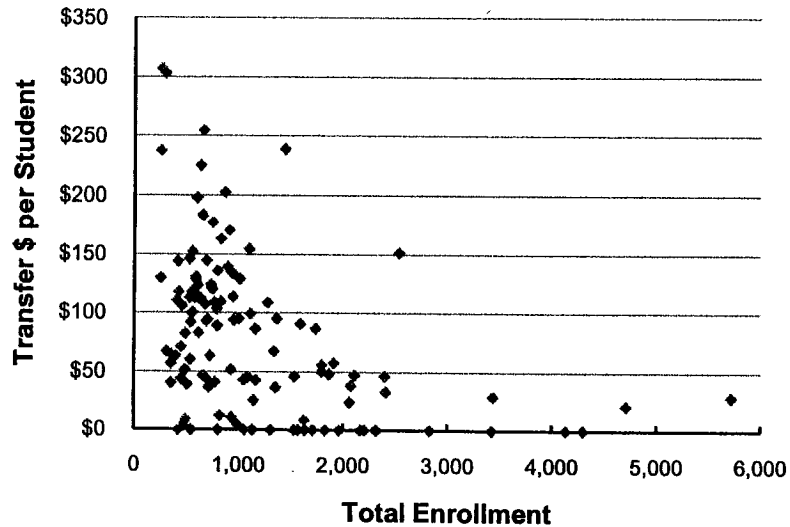
Object Code	Average Expenditures	
	Per Student	% of Total
100 - Salaries	\$ 370	35%
200 - Employee Benefits	\$ 74	7%
300 - Professional Technical Services	\$ 11	1%
400 - Purchased Property Services	\$ 134	13%
500 - Other Purchased Services	\$ 51	5%
600 - Supplies	\$ 337	32%
700 - Property and Equipment	\$ 64	6%
800 - Other	\$ 6	1%
Total	\$ 1,047	100%

Source: LPA analysis of school district budget and enrollment data compiled by KSDE.

FOOD SERVICE

8-7

**Food Service
(2007-08 School Year)**



Primary Cost Drivers:

- **Number of Meals Served**—The more that are served, the lower the cost per meal, and therefore, the lower the transfers per student.
- **Price Charged for Meals**—The more the district charges per meal, the lower the transfers per student.
- **“A La Carte” Sales**—The more the district sells “a la carte,” the lower the transfers per student.
- **% of Students Eligible for Free or Reduced-Price Lunches**—The more students who are eligible, the greater the transfers per student. Two reasons:
 - *More students for whom the district gets the federal reimbursement (low amount).*
 - *Fewer students to sell full-price meals and a la carte items.*

*Note: The efficiency measure for food service is **transfers** per student (not cost per student).*

Object Code	Average Expenditures	
	Per Student	% of Total
100 - Salaries	\$ 166	35%
200 - Employee Benefits	\$ 32	7%
300 - Professional Technical Services	\$ -	0%
400 - Purchased Property Services	\$ -	0%
500 - Other Purchased Services	\$ 15	3%
600 - Supplies	\$ 247	52%
700 - Property and Equipment	\$ 10	2%
800 - Other	\$ 5	1%
Total	\$ 476	100%

Examples of Efficiency/Cost Savings Issues:

- Could the district reduce food costs by purchasing through a consortium?
- Is the district charging enough for meals?
- Are the portion sizes for meals too big?
- Could the district outsource food service operations?
- Could the district make its a-la-carte menu more enticing to students?

Source: LPA analysis of school district budget and food service data compiled by KSDE.

Summary of Potential School District <u>Efficiency</u> Topics May 2009	
Efficiency Topic	Summary of the Issues Involved
Medicaid Reimbursement for Special Education Services: To what extent are school districts billing Medicaid for eligible special education services?	We would use special education and Medicaid data to identify special education students who are Medicaid-eligible but for whom the district or cooperative hasn't billed services. We would attempt to determine which services, if any, are eligible for Medicaid reimbursement, and quantify the amount of potential reimbursement the districts are foregoing.
School District Energy Conservation: Have school districts adopted good energy management practices?	In 2008, Kansas school districts reported spending more than \$106 million on energy costs. A 2003 audit report from Florida estimated that school districts could save 5-10% annually in energy costs by implementing a comprehensive energy management program. We would evaluate how energy costs are managed in a sample of school districts.
Natural Gas Costs: Could school districts obtain cost savings by joining a natural gas purchasing consortium?	In a 2008 audit looking at community college costs, we estimated that Coffeyville Community College and Independence Community College could reduce their natural gas costs by 20-25% by joining a natural gas purchasing consortium such as the Kansas Joint Utilities Management Program (KJUMP), which is managed by the Kansas Association of School Boards. We would survey districts to find out whether districts belong to a consortium, and for those that don't, estimate the savings they could obtain by joining one.
School District Health Care Benefits: Could school districts obtain costs savings by reducing health insurance costs?	In 2008, school districts reported spending almost \$250 million on employee insurance—primarily health insurance. We would analyze data on costs (to both the school and the employee), benefits, and participation for school districts' health care plan to identify districts that appear to be paying more than others and look for ways to reduce these costs.
School District Procurement Cards: To what extent could school districts increase cash rebates by expanding their use of procurement cards?	In a 2009 audit of agency expenditures, we found that the State could potentially earn between \$380,000 and \$1.3 million in additional cash rebates by increasing agencies' use of procurement cards. For a sample of districts, we would find out if they use procurement cards, and if so, estimate how much revenue they could generate (if any) by making greater use of their cards.
Student Transportation: Is it less expensive to contract for transportation services, or to operate them in-house?	We would analyze several years of transportation cost and rider data to determine whether districts save or lose money by contracting for bus services.

9-2

Summary of Potential
School District Efficiency Topics
May 2009

Efficiency Topic	Summary of the Issues Involved
School District Purchasing: Could school districts obtain cost savings by jointly purchasing goods or services?	In a 2008 audit looking at community college costs, we identified a number of areas where community colleges could reduce costs by partnering with other institutions to purchase goods and services. These areas included things like technology, telephone, security services, utilities, insurance, and office supplies. For a sample of school districts, we would determine if such opportunities also exist.
School District Cost Savings: What cuts are districts making to save money without affecting student instruction?	Because of funding cuts for the 2008-09 and 2009-10 school years, school districts are having to make a number of budgetary cuts. We would find out what districts are cutting and try to identify any areas where they are making cuts that don't significantly affect their ability to educate students.
Shared Staffing Arrangements: Could school districts reduce costs by sharing staff with other districts?	For a sample of smaller districts, we would attempt to identify areas where they could save money by sharing staff (both administrative and instructional) with other school districts.
School District Paperwork: Could school districts reduce costs by automating administrative processes?	We would evaluate the administrative functions for a sample of districts, including accounting, personnel, and student recordkeeping, to identify opportunities for the districts to save money or increase productivity through greater use of technology.

**Summary of Scope Statements for
 School District Performance Audit Topics
 May 2009**

Audit Title	Requestor	Summary of Scope Statement	Estimated Staff Resources
1. Identifying Ways Kansas School Districts Encourage Parental Involvement <i>(Third Time)</i>	Ray Daniels	Review the research literature and survey district officials and teachers to identify best practices for encouraging more involvement from parents.	<i>2 staff</i> <i>8-10 weeks</i>
2. Reviewing Issues Related to Community Learning Centers <i>(Third Time)</i>	Barb Hinton	Review revenue, expenditure, attendance, and student performance data from a sample of community learning centers for adult students to determine how the State funding for centers compares to the cost of running them, and how many academic credits the students earn.	<i>3 staff</i> <i>9-11 weeks</i>
3. K-12 Education: Reviewing Issues Related to School Assignment Plans in Kansas <i>(Second Time)</i>	Representative Melody McCray-Miller	The United States Supreme Court recently found that school assignment plans adopted by districts in Washington and Kentucky that contained elements aimed at addressing racial segregation were unconstitutional. In this audit, we would review school assignment plans for a sample of school districts with a significant number of minority students and compare them the Washington and Kentucky plans.	<i>1 staff</i> <i>3-5 weeks</i>
4. Reviewing Issues Related to the Administration of the Fort Leavenworth School District <i>(Second Time)</i>	Representative Marti Crow	Review large equipment purchases made by the district over the last several years to determine if specifications have been written so narrowly as to restrict competition. Review consulting contracts given to former district employees to find out what the contracts were for, how much money was involved, and if the contract provisions were consistent with best practices. Also, compare district-level administrative staffing and expenditure levels to similarly sized districts to see if there are any areas where the district is overstaffed.	<i>3 staff</i> <i>11-13 weeks</i>

**Summary of Scope Statements for
School District Performance Audit Topics
May 2009**

10-2

Audit Title	Requestor	Summary of Scope Statement	Estimated Staff Resources
5. Assessing the Availability of the Kansas Scholar's Curriculum in Public High Schools <i>(Second Time)</i>	Representative Sheryl Spalding	Determine if all public high schools offer the Kansas Scholars Curriculum, and if not, find out the reasons some don't make it available.	1 staff 2-4 weeks
6. Reviewing the Research on School Choice Programs <i>(Second Time)</i>	Representative Clay Aurand	Review the research literature on how effective school choice programs are at improving student performance.	1 staff 2-4 weeks
7. Reviewing the Geographic Boundaries of Kansas School Districts <i>(First Time)</i>	Representative Steve Huebert	Identify situations where districts could be split into smaller districts or consolidated into larger ones, follow up with the affected districts to find out what concerns they would have about realignment, and assess the impact on the districts' State aid payments and local property tax levies.	4 staff 16-18 weeks
8. Reviewing Issues Related to Low-Enrollment Funding <i>(First Time)</i>	Representative Steve Huebert	Estimate how much the State would save if low-enrollment funding was based on the number of students living in the county, as opposed to the number of students enrolled in the district.	1 staff 2-4 weeks
9. Reviewing Issues Related to the Quality of Virtual Schools in Kansas <i>(First Time)</i>	Representative Sheryl Spalding	Review enrollment, staffing, and licensing information for a sample of virtual schools to determine if the teachers are qualified and have reasonable workloads. Compare student performance data against traditional schools to assess performance, and survey parents to determine their satisfaction with the virtual schools.	3 staff 12-14 weeks
10. Reviewing the Reporting Requirements for Kansas School Districts <i>(First Time)</i>	Barb Hinton	Identify instances where the State collects similar or identical information on more than one report, and determine if the reporting requirements could be changed to eliminate duplication.	1 staff 6-8 weeks

SCOPE STATEMENT

K-12 Education: Identifying Ways Kansas School Districts Encourage Parental Involvement

According to a 2002 report from the Southwest Educational Development Laboratory, there is consistent, positive, and convincing evidence that “families have a major influence on their children’s achievement in school.” According to the report, education research has found that students whose parents are involved in their education are more likely to:

- earn higher grades and test scores, and enroll in higher-level programs
- be promoted, pass their classes, and earn credits
- attend school regularly
- have better social skills, show improved behavior, and adapt well to school
- graduate and go on to postsecondary education

As a result, the report’s authors concluded that strategies to support more involvement from parents may be an important strategy for addressing the achievement gap.

Recently, members of the 2010 Commission have become interested in the strategies Kansas school districts use to encourage more involvement from parents. This school district performance audit would answer the following question:

- 1. What strategies do Kansas school districts use to encourage parental involvement in education?** To answer this question, we would review education literature and consult with Department of Education staff to identify best practices for encouraging parental involvement. We would survey school district officials to find out the district-level strategies used to encourage involvement. We also would survey and/or conduct focus groups with teachers to identify the strategies they use.

Estimated Resources: 2 staff (8-10 weeks)

SCOPE STATEMENT

K-12 Education: Reviewing Issues Related to Community Learning Centers

In 2006-07, there were more than 5,000 "non-graded" students attending classes in K-12 school districts. These students generally are adults who previously dropped out of school, but have returned on a full- or part-time basis to earn their high school diploma. Because these students generally are beyond high school age, they aren't assigned to a specific grade level. Many of them attend classes through community learning centers that are sponsored by school districts or education service centers. These learning centers often are designed to allow students to work at their own pace and around their job schedules.

School districts receive the same amount of State aid for non-graded students as they do for regular K-12 students, but are held far less accountable for those students' academic performance. Because the students aren't assigned to a specific grade level, they aren't required to take the Statewide reading and math assessments. This means they don't figure into a district's adequate yearly progress (AYP) performance under the federal No Child Left Behind Act. Also, because these students already dropped out of school once, they don't count against a district's graduation or dropout rate if they quit school again.

Recently, members of the 2010 Commission have expressed concerns about districts receiving full State funding for adult students who attend community learning centers, but not being held accountable for the academic performance of those students. Specifically, they were interested in knowing how the cost of running these centers compares to the amount of aid they receive from the State, and how many credits these students actually earn toward their high school diplomas.

This school district performance audit would answer the following question:

1. **How does the amount of State funding for community learning centers compare to the cost of running the centers, and how many academic credits do their students earn?** To answer this question, we would review State statutes, regulations, and policies to determine what mechanisms, if any, exist to hold school districts accountable for the performance of non-graded adult students. We would review Department of Education records to determine how many students were enrolled in community learning centers and how much State funding those students generated for school districts. For a sample of centers, we would compare operating costs to the amount of State funding generated by the centers' students. We would review attendance records for these centers to compare the amount of time adult students attend school (physically or on line) to how they were counted for funding purposes. We would also compare the number of high school credits the students earned each year to how they were counted for funding.

Estimated Resources: 3 staff (9-11 weeks)

10-4

SCOPE STATEMENT

K-12 Education: Reviewing Issues Related to School Assignment Plans in Kansas

In June 2007, the United States Supreme Court found that plans adopted by school districts in Seattle, Washington and Jefferson County, Kentucky to assign students to elementary and secondary schools were unconstitutional. Although neither district was under a court order to address racial segregation in their schools, both had adopted school assignment plans to foster racial integration by allowing students to transfer freely into the schools they preferred, so long as the transfers wouldn't exacerbate racial imbalances. The Supreme Court found that these plans were racially discriminatory and violated the Fourteenth Amendment's guarantee of equal protection to students.

Recently, legislators have expressed concerns regarding how the Supreme Court's decision might affect school assignment plans adopted by Kansas school districts. Specifically, they would like to know which districts have adopted school assignment plans that address the racial composition of their schools, and how those plans compare to the plans that the Supreme Court found to be unconstitutional.

This school district performance audit would answer the following questions:

- 1. How do school assignment plans adopted by Kansas school districts compare to the two plans the United States Supreme Court recently found to be unconstitutional?**
To answer this question, we would review the recent Supreme Court decision to understand how the school assignment plans in Seattle, Washington and Jefferson County, Kentucky were designed, and what aspects caused the Court to find them to be unconstitutional. For a sample of Kansas school districts with a significant number of minority students, we would review district policies and interview district officials to understand how their school assignment plans are designed, and determine if they have components designed to address the racial composition of their schools. We would compare the assignment plans adopted by the Kansas districts to the plans at issue in the court case, focusing specifically on the aspects identified in the Supreme Court's decision.

Estimated Resources: 1 staff (3-5 weeks)

10-5

SCOPE STATEMENT

K-12 Education: Reviewing Issues Related to the Administration of the Fort Leavenworth School District

The Fort Leavenworth school district (USD 207) serves students who live on the Fort Leavenworth U.S. Army fort. In 2006-07, the district had an enrollment of approximately 1,700 students in grades K-9. Among Kansas school districts, the Fort Leavenworth district is unique in a couple of ways. Because the district is located entirely within the U.S. Army fort, it has very little taxable property and therefore receives little local funding. As a result, the district receives more than 99% of its operating funding from the State or the federal government. Also, whereas all other school districts in Kansas are governed by a locally elected school board, a Kansas statute that dates back to 1901 specifies that the Fort Leavenworth school board is appointed by the commanding general of Fort Leavenworth.

Recently, legislators have expressed concerns about certain aspects of the Fort Leavenworth school district's administration. Specifically, they have heard that the purchasing specifications for some large equipment orders were narrowly crafted in order to steer the contracts toward specific vendors. They've also expressed concerns that the district has become top-heavy with administrative staff, and that former employees of the school district have received large consulting contracts from the district.

This school district performance audit would answer the following questions:

- 1. Have the Fort Leavenworth school district's purchasing specifications for large equipment purchases been so narrowly written that they limit competition?** To answer the question, we would select a sample of large equipment purchases made by the district over the last several years, and review the process used to select vendors for the purchases. For each purchase, we would review the purchase specifications, identify the vendors who bid on the purchase, and find out how the district made its final selection. For any purchases where there were very few bidders, we would attempt to identify potential vendors in the area to determine why they didn't bid on the purchase, and if they felt that the purchasing specifications were too specific. If the specifications appear to be overly specific, we would talk with district officials to determine if there was a legitimate reason. We would also contact officials from other school districts in the area to find out if they've purchases similar items over the last several years, and if so, which vendors bid on those items. We would conduct additional work as necessary.
- 2. What consulting contracts has the Fort Leavenworth school district established with former district employees, how much has it paid under those contracts, and what services have been provided?** To answer this question, we would identify any professional services contracts the district has entered into with former district employees over the last several years. We would review the terms of those contracts to identify the services covered by the contract, the total amount of compensation involved, and any contract provisions to help ensure the services were provided. We would check to see if the contract provisions are consistent with the best practices for professional services

contracts. We would determine the total amount the district has paid to date under each contract, and see if the contractors provided all deliverables that were required under the contracts. We would conduct additional work as necessary.

3. **How do the administrative costs for the Fort Leavenworth school district compare to the administrative costs for similarly sized districts?** To answer this question, we would compare enrollment, staffing, and budgetary information for the Fort Leavenworth school district with a sample of similarly sized school districts to identify any administrative areas where the district appears to have more staff on a per-student basis than similarly sized districts. For any areas that appear to be overstaffed, we would follow up with officials from the Fort Leavenworth district and comparison districts to understand why Fort Leavenworth had more staff. We would conduct additional work as necessary.

Estimated Resources: 3 staff (11-13 weeks)

10-7

SCOPE STATEMENT

K-12 Education: Assessing the Availability of the Kansas Scholar's Curriculum in Public High Schools

The State Scholarship program administered by the Kansas Board of Regents is designed to help financially needy students who graduate toward the top of their class pay for college. One of the key requirements to becoming a State scholar is completing an enhanced curriculum known as the Kansas Scholars Curriculum. The requirements of this enhanced curriculum go beyond the Board's curriculum for qualified admission to a Regents institution by adding an extra year of math, two years of a foreign language, and requiring students to take both physics and chemistry.

Although schools aren't required to offer the Kansas Scholars Curriculum, legislators have expressed concerns that this enhanced curriculum may not be available to students in all Kansas public high schools. This school district performance audit would answer the following question:

1. **Do all Kansas public high schools offer a curriculum that meets the requirements of the Kansas Scholars Curriculum?** To answer this question, we would obtain a list of State scholars and their high schools from the Board of Regents to identify schools that had students complete the Kansas Scholars Curriculum. We would interview officials from any high schools that didn't have any State scholars to determine if the Kansas Scholar's Curriculum is offered by the school. For any schools that don't offer the that curriculum, we would find out from the school officials why it wasn't offered. We would conduct additional work as necessary.

Estimated Resources: 1 staff (2-4 weeks)

SCOPE STATEMENT

K-12 Education: Reviewing the Research on School Choice Programs

School choice programs generally are intended to give parents more input into the primary and secondary schools their children attend. The programs often are based on a system of vouchers, tax credits, or scholarships. One goal of school choice programs is to create competition between schools for education dollars, thereby giving public schools an incentive to perform better than they would without competition. Critics have argued that the free-market theory doesn't work with education, and that allowing school choice will hurt students more than it helps.

Recently, legislators have expressed an interest in knowing what the most current research shows regarding the effectiveness of school choice programs in improving student performance.

This school district performance audit would answer the following questions:

1. **What does the research literature show about the effect of school choice programs on student performance?** To answer this question, we'd contact education researchers and search the research literature to identify studies that have examined the effect of school choice programs on student performance, and summarize the findings of those studies.

Estimated Resources: 1 staff (2-4 weeks)

SCOPE STATEMENT

K-12 Education: Reviewing the Geographic Boundaries of Kansas School Districts

The 1999 Legislature passed K.S.A. 72-7533, which required the State Board of Education to undertake a comprehensive boundary study of Kansas school districts to determine if the public school system could be more efficiently and effectively operated under a different configuration. The Board contracted with the education consulting firm of Augenblick and Myers to conduct the boundary study, and the final report was released in January 2001. In that report, Augenblick and Myers proposed three plans for realigning school districts—one plan that identified districts that would be candidates for realignment based on their spending and student performance, another plan that identified districts based on size, and a third plan that combined the first two approaches.

The Kansas public school system has undergone several changes since the Augenblick and Myers boundary study was released in 2001, including significant changes to the school finance formula and the voluntary consolidation of several districts. Because of these changes, Legislators recently have expressed an interest in having the original boundary study reviewed and updated. This school district performance audit would answer the following question:

- 1. What opportunities exist to realign Kansas school districts to more efficiently and effectively educate students?** To answer this question, we would review the 2001 Augenblick and Myers boundary study and other literature as necessary to compile criteria for identifying specific situations where schools districts should be split into smaller districts or consolidated into larger ones. We would develop one or more possible realignment scenarios, using the realignment plans proposed by Augenblick and Myers as a starting point, and also attempt to identify other opportunities to realign districts. We would interview officials from the districts that would be involved in any new realignment scenarios we identified, to find out any concerns they would have about realignment. For the realignment scenarios we develop, we would calculate the demographics of the realigned districts (e.g., student counts, square mileage, and assessed valuation) to ensure they are reasonable compared to other Kansas school districts. We would also estimate how the various realignment scenarios would affect the State aid received by the realigned school districts, and local mill levies in those districts. We would conduct additional work as needed.

Estimated Resources: 4 staff (16-18 weeks)

SCOPE STATEMENT

K-12 Education: Reviewing Issues Related to Low-Enrollment Funding

Education research has shown that the size of school district can significantly affect the per-student cost of education. Specifically, smaller school districts tend to cost more because they have smaller class sizes (and therefore, relatively more teachers on a per-student basis), and have fewer students over whom they can spread their fixed administrative costs.

In Kansas, these additional per-student costs are recognized through the school finance formula in the form of low-enrollment weighting. Through the low-enrollment weighting, the smallest districts received a little more than \$4,400 in additional funding per student in 2007-08. The funding gradually decreases as enrollments increases—districts with 1,622 students or more received \$153 per student in 2007-08.

Recently, legislators have expressed concerns that the current formula for low-enrollment weighting gives districts an incentive to remain small, and creates inequities in funding between similar-sized counties based on the number of school districts they've chosen to have. This school district performance audit would answer the following question:

1. **What would be the potential cost savings to the State if low-enrollment funding for school districts was based on county-level enrollments?** To answer this question, we would use school district enrollment data from the Department of Education to estimate the public school enrollment in each county. We would then apply the low-enrollment provisions of the school finance formula to those estimated enrollments to determine how much low-enrollment funding the State would pay if it were determined on a county basis. We would compare these amounts the low-enrollment funding school districts currently receive to estimate the potential savings to the State. We would conduct additional work as needed.

Estimated Resources: 1 staff (2-4 weeks)

SCOPE STATEMENT

K-12 Education: Reviewing Issues Related to the Quality of Virtual Schools in Kansas

Virtual schooling is one of the fastest growing trends in education. Virtual schools allow students to take K-12 courses over the Internet without physically being present in a classroom. Such schools offer students the flexibility to complete regular coursework at their own pace, take advanced classes that wouldn't normally be available, or make up credits toward a high school diploma. In 2008-09, almost 3,500 full-time-equivalent (FTE) students took courses from the State's 39 virtual schools.

In an April 2007 report reviewing a number of issues related to virtual schools, Legislative Post Audit found problems with the Department of Education's oversight of virtual schools. The Department hadn't followed most of its oversight policies, and it hadn't addressed many specific risks associated with virtual education. That audit included only a limited evaluation of policies and practices at the virtual schools themselves.

Recently, legislators have expressed concerns about the quality of the education students receive from virtual school in Kansas. Specifically, they are concerned that Kansas doesn't have an adequate system to oversee the virtual schools, and as a result not all virtual schools provide a high-quality education. This school district performance audit would answer the following question:

1. **Does Kansas have an adequate system to ensure that virtual schools provide a high-quality education?** To answer this question, we would review the Department's system for overseeing and accrediting virtual schools to see if the issues identified in our 2007 audit have been addressed. For a sample of virtual schools, we would review enrollment, staffing, and teacher licensing information to determine if their classes are taught by qualified teachers and that the teachers' workloads are reasonable. We would review assessments scores, course completion rates, and dropout rates for the sample schools to see how their students perform compare to students in traditional brick-and-mortar schools. We also would survey the parents of virtual school students to find out how satisfied they were with the education provided. We would conduct additional testwork as needed.

Estimated Resources: 3 staff (12-14 weeks)

SCOPE STATEMENT

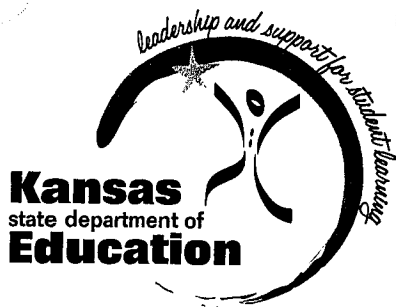
K-12 Education: Reviewing the Reporting Requirements for Kansas School Districts

Every year, school districts are required to submit dozens of reports to the Department of Education. These reports cover a variety of aspects of the school districts' operations, including enrollment, staffing, financial, and outcomes reports. Some reports are required by the State, while others are required by the federal government.

In February 2009, a number of school districts provided testimony to the Legislature's Government Efficiency and Oversight Committee on requirements that could be lifted to save school districts money. Among the items noted in their testimony was a concern over unnecessary duplication in some of the reports school districts are required to submit to the State. Members of the 2010 Commission have expressed an interest in determining if there really are redundant reporting requirements that could be eliminated to save the districts time or money. This school district performance audit would answer the following question:

1. **Is there any unnecessary duplication in school districts' reporting requirements that could be eliminated?** To answer this question, we would interview Department and school district officials, and review documents as necessary to identify the major reports school districts are required to provide to the State. We would identify the type of information required on each report, as well as the requirement behind each report (e.g., State statutes, federal regulations). We would compare the reports to identify any areas where similar or identical information is collected, and determine if the reporting requirements could be changed to eliminate any duplication. We would conduct other testwork as needed.

Estimated Resources: 1 staff (6-8 weeks)



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November 13, 2007

TO: 2010 Commission
FROM: Dale M. Dennis, Deputy
Commissioner of Education
SUBJECT: Kansas Scholars Curriculum

At the request of the 2010 Commission, the attached survey concerning the Kansas Scholars Curriculum was forwarded to unified school districts on October 29, 2007.

We received responses from all 296 school districts. All districts responded that they make available to their high school students the Kansas Scholars Curriculum except the following districts.

USD Name and Number	Comment by School District on Courses Not Offered
USD 241 – Wallace County	Foreign language, usually; this year we happen to be offering it, but do not every year. We ALSO struggled this fall with the 3 rd year of science—we're offering it on-line & trying to be sure it meets state requirements
USD 326 – Logan	Physics
USD 381-Spearville	(1) math credit and (2) foreign language credits
USD 429 – Troy	Chemistry
USD 486 – Elwood	Physics
USD 511 – Attica	At the present time, we offer Chemistry one year and Physics the next. We offer all other courses

Additional Comments by School Districts:

- We had to get a waiver for the physical science/physics requirement.
- It is a hardship with the additional graduation requirements of 3 math and 3 science limiting our vocational students in their area of interest.
- Foreign language is only available on Policom or ITV. Physics is offered in cooperation with a neighboring district

2004 KSDE Cost Savings Survey Results

101

Erie/St Paul

Reduced staff in areas where student numbers were below nine. Reduced the number of bus routes and made some routes longer than one hour.

200

Greeley County Schools

We recently began sharing our Food Service Manager with our local hospital. In doing so, we addressed needs for them while reducing our costs by only paying 1/2 time administrative salary and hiring a part-time cook at "cook's wages" yearly savings are projected to be upwards of \$6000. We have been sharing the School Nurse/County Health Nurse with our county for 10 years now.....tremendous benefit to have full time access for 1/2 time cost...Plus we house the "department" so she is on site!

230

Spring Hill

We continue to participate in the Greenbush purchasing cooperative to guarantee the lowest cost possible for teaching supplies, custodial supplies, athletic supplies, copy paper, and natural gas. We continue to bid out large ticket items such as milk, diesel & unleaded fuel, technology software/hardware/services, telecommunications, vehicles, and other large equipment. We also compare certain items with the state bid results from their procurement department. Although we are a growing district, we are very careful not to add any additional staff unless absolutely necessary. We watch our health insurance and worker's compensation claims very closely and promote wellness and safety issues to our employees to keep our renewal rates as low as possible.

254

Energy Savings-Lighting Retrofits in all buildings & updating heating and cooling systems and controls
Reduction of supplies and materials--Installation of hand blowers to reduce paper towel usage (1 school)
Installation of automatic flush toilets to reduce custodial time (1 school) Insurance--Higher deductible rates
Reduction in overtime

255

South Barber

Closed one school by combining Elem. and Middle school into a K-8 facility. Gave the building away for \$10 but got big savings in utilities and insurance costs. Cut two custodians, two cooks, two teachers, one administrator, three bus drivers, three bus routes, all after school activity transportation, some assistant coaching positions, meal expenses, set strict meal allowances, sold spare vehicles, and ended overtime for classified employees.

264

Clearwater

I. Contracted with a company to evaluate energy systems in the district and recommend replacement - savings methods.

II. Reduced the number of activity busses taken to out-of-town games - also reduced the number of activity and field trips.

III. Maintained a deductible on Vehicle insurance of \$500. Take care of smaller losses - i.e. window replacements ourselves.

IV. Increased class sizes in elementary schools - however - still not over 25. Will be hiring part time aides to assist in classes with 25 students.

V. Reduced out-of-state conference travel.

272

Waconda

USD 272 has up graded the lighting in the many of our classroom, we have reduced staff by 11 full time positions, our building budgets have been reduced, we also combined bus routes, up graded a few air conditioners and put the two high schools together and closed a building

286

Chautauqua County Community Schools

Energy savings - we have been using a company for the last four years and have saved \$205,333 on our electric/gas bills

2. We have networked the copiers in our buildings to the staff's individual computer which has saved us on copy paper and ink cartridges.

3. We have consolidated bus routes and gone to all diesel buses which has helped us save on transportation.

290

Ottawa

Raised the level of staff consciousness about various energy saving techniques. Reduced staff over the last several years. Closely monitored purchases of supplies. Monitored and limited transportation contract. Replaced some equipment with more efficient models. Worked with staff and insurance companies to implement safety programs. Proposed a bond issue for new and improved facilities that should help with overall operational costs.

300

Comanche County

Generally speaking we continue to follow our long range plan of reducing our overhead: we have had our heating and air conditioning systems checked, cleaned, and in some cases repaired, we have attempted as much as possible to consolidate our transportation routes, we have increased our deductibles with our insurance policies, we are members of the State Health Plan for all employees (while the initial outlay is high the long term benefit of the larger group helps in keeping the yearly increases at a lower lever, we have staff that has retired, we replaced them with younger staff. We continue to operate with just two district administrators, our general facilities repairs are handled by our own staff, (they are very talented) finally, we just really watch our spending.

325

Phillipsburg

Reduced administrative staff by eliminating the High School Assistant Principal position. Raised our deductibles on all insurance policies to reduce premiums.

326

Logan

a. Three years ago, our district applied for and received a KCC energy-savings grant, which was used to install energy-efficient lights as well as a computer-regulated heating/cooling system.

b. Last year, the BOE of education eliminated 1 administrator, leaving 1 person to serve as Supt/K-12 principal. Also eliminated were 1 high school assistant football coach and 1 high school assistant track coach.

c. Our district has reduced the number of Activity Bus trips our student body takes and has increased the number of miles between oil changes/regular maintenance service.

327

Ellworth-Kanopolis-Geneseo

Energy conservation program was implemented with projected cost savings of \$37,000 annually.

330

Mission Valley

Longer days = less number of days in building (less classified payroll & less utilities): New school bldg - closed 3 sites - reduced classified staff (cooks, custodians, bus driver (dropped one route), secretary)- reduced # of telephone lines - sharing tech coordinator with another USD.

331

Kingman-Norwich

1. During recent bond supported additions and renovations energy efficient HAC units were installed that are computer controlled.
2. Repair of pneumatic controlled existing system so thermostats function properly including cutting back at night for economy operation.

354

Clafin

Reduced Staff due to declining enrollment, cut number of field trips, reduced number of vehicles going to activities when possible

375

Circle

Replaced an old boiler with more efficient rooftop units.

Retrofitted all T-12 florescent bulbs with T-8.

These projects were funded by entering into a "Performance Contract" and using Lease Purchase.

Savings should more than pay for project.

389

Eureka

- a. Entered into a contract with a company - they supplied energy saving light bulbs, set back controls, filters, etc. and guaranteed savings or they would pay excess costs.
- b. Eliminated Elementary Art position. Reduced classified employees hours by one hour every day. Limited assistant coaches in athletic activities.
- c. Limited - only purchased necessities
- d. Postponed replacing buses and vehicles
- e. Only necessary repairs. Nothing new. Limited summer employment.
- f. Postponed replacing textbooks. Postpone purchase of copiers, etc.

398

Peabody-Burns

USD #398 is in the process of installing new energy management equipment and software. We have determined that although this project is very costly it will pay for itself in 4 to 5 years and we will see the savings for years to come.

399

Paradise

We cut our Art Program to half time which cut down on supplies. Next year we will not offer the Art Program.

401

Chase-Raymond

Closing one attendance center resulted in savings in staff, utilities, supplies, foodservice, and transportation.

425

Highland & Midway

USD 433 & 425 has entered into an inter-district contract to establish one shared high school and one shared middle school. Curriculum and programs is expanded while reducing duplication in staffing. Savings also has been realized by establishing centralize transportation services, insurance purchasing, staff sharing agreements, and purchased services.

434

Santa Fe Trail

1. Energy savings: The district worked with a vendor to install energy savings controls on all HVAC systems with a guaranteed minimum of energy dollars saved. We have more than doubled our anticipated savings and have used the actual savings to further enhance/improve the HVAC systems for the entire district.
2. Transportation Savings: A concerted, dedicated effort is in place to combine as many student activity trips on buses as possible. Whereas in the past we did what was best in keeping activity teams separate, we now combine everything. Routes have been consolidated where we can; a limit has been placed on fieldtrips; and student reward trips have been eliminated unless costs are paid by the participants.
3. Insurance packages including health, property, workers compensation and liability are bid each year regardless of the prior year's experiences. Deductibles have been raised and employees are required to pay more out-of-pocket expenses than ever before. Lower costs for workers compensation have been received due to the monitoring of actual days worked vs total contract days - meaning, we show all vacation days as a 'deduct' in order to get the lowest insured amounts.

436

Caney Valley

- a. We insulated a 3,500 sq ft bus barn for the first time.
- b. We reduced high school teaching staff by 1 teacher.
- c. *Needing to add one bus to the fleet, we replaced it with a used bus rather than a new one. *When we need substitute bus drivers, the transportation director drives those routes herself. *We are taking fewer field trips, and allowing fewer to take place. *We take fewer and smaller vehicles when we go to activities and athletic events. *We discontinued leasing a car for driver's ed in the summer.
- d. *We have installed central air conditioning and heating in the bus barn in lieu of old pilot burning heaters. *We have replaced 2 roll up floor to ceiling doors on the bus barn. *We have replaced 4 exterior doors on the high school. They are thermal doors; keeping cool in the summer and heat in the winter. *We repaired a good portion of the high school roof with new insulated materials.
- e. *We created for the first time a health insurance committee and researched the rates at various companies. We lowered our health insurance premiums by 7.6 percent. * A monthly theme on safety is presented to all employees to reduce accident and injury.

479

Crest

We cut certified staff by a half position. We are using a teacher's aide, who has an emergency substitute license, as a substitute teacher instead of calling someone in. We replaced retiring teachers with inexperienced teachers.

482

Dighton

We currently have six multi-zone ac units that are 30 years old. We have been with a reputable company for 30 years who in the beginning offered a performance contract. Soon the performance contract turned into a maintenance agreement. We have been told by some that our units are on the brink of extinction and that we need to be budgeting to repair, replace at a healthy cost of approximately \$50,000/unit. Upon investigation at KASB convention, our district began looking at other options. We went through audits with 2 companies. Our district has lease purchased a computerized temperature control system through EPM that will hopefully allow us to extend the life of our existing units by several more years, save in energy costs because of computerized temperature control and not pay a healthy price for a

maintenance contract that we were probably not utilizing. The savings in energy alone should make the annual payment on equipment and the maintenance contract money saved will be gravy. In lieu of providing sixteen bus routes for our district of 578 square miles, we reimburse parents at a rate of .28/mile. We have 61 students living 2.5 miles out. We currently have two regular bus routes and pay parents rather than buying busses, hiring drivers, and all other expenses that go with established routes.

487

Herington

We are joining Kjump to save on natural gas prices, Replaced old boilers. It is not a cost savings but we are starting the medicaid reimbursement program. It should provide us with 8 - 20 k extra

491

Eudora

A company updated our HVAC and guaranteed savings. UCC is auditing our bills and negotiating new rates. No cost to the district unless savings is realized. We purchased a van and Expedition to reduce the number of trips that included a paid bus driver. Cut administrative staff by .5. Reduced the activities budget by \$20,000. Will be reducing the number of assistant coaches. Contracted with CLI to write our curriculum rather than having a full time director.

492

Flinthills

Prepay heating propane in summer. Reducing amount allowed each teacher for supplies. In house maintenance whenever possible, eliminating expensive outside contractors

501

Topeka

Reduced our Risk Management Fund; Lowered our Contingency Reserve Fund; Eliminated outside contract for Unemployment Services; Eliminated outside Legislative Consultant position; Prorated reimbursable expenses from Food Service; Reduced number of Security Officers; Increased number of block scheduling periods at the high schools; Reduced overtime and reduced supplies at the Saports Park; Reduced software and consulting expenditures; Cut staff in our Information Technology Department; Reduced staff in our Communications Department; Established Pay-To-Play at the high school level; Reduced high school addendums; Changed nursing services by eliminating 16 RN and LPN positions and replacing with Certified Health Aides; Eliminated our Second Chance Program; Eliminated District contribution to out-of-state band trips; Reduced staff in our Professional Development Department; Reduced professional/technical services and supplies from the Central Office and Board budgets; Changed mandatory bussing mileage to 2.5 miles; Eliminated our High School Stars Program; Eliminated our Highland Connect Program; Eliminated 15 positions from our Central Services Department; Reduced our Research, Evaluation, and Assessment budget by 10%; Eliminated 6.5 positions from our Curriculum and Instruction Department; Reduced 7 positions from our Media Service Department; Eliminated 6 positions from our Special Education Department; Eliminated .5 position from our Vocational Ed. Department; Eliminated 1 Guidance Counselor; Eliminated one position from our Human Resources Department; Eliminated District paid Elementary Field Trips; Eliminated .5 position from our Demographics Department; Eliminated one position from our Business Department; Eliminated .5 ELL Teacher; Eliminated one Elementary Art position; Eliminated 2 Social Worker positions.

507

Satanta

Cut back from having two counselors(K-6 & 7-12) and two librarians (K-6 & 7-12) in the district to one counselor (K-12) and one librarian (K-12). Reduced the number of paraprofessionals in the elementary.

Ranking the States: Federal Education Stimulus Money
and the Prospects for Reform

Figure 1: Projected percentage change in state spending on K-12 education from 2009 budgeted to 2010 projected (including ARRA revenues)

