

## MINUTES

### 2010 COMMISSION

November 9, 2009  
Room 545-N—Statehouse

#### Members Present

Rochelle Chronister, Chairperson  
Dr. Ray Daniels, Vice-chairperson  
Representative Marti Crow  
Dennis Jones  
Carolyn Campbell  
Emile McGill  
Terry Canfield  
Barb Hinton

#### Absent

Senator Jean Kurtis Schodorf  
Representative Clay Aurand  
Stephen Iliff

#### 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  
Dale Dennis, Kansas Department of Education  
Janet Henning, Committee Assistant

#### Others Present

Scott Frank, Legislative Post Audit  
Tom Krebs, Kansas Association of School Boards  
Dodie Wellshear, United School Administrators/Kansas  
Mark Tallman, Kansas Association of School Boards  
Mark Desetti, Kansas National Education Association  
Mike Reecht, K12, Inc.  
Martin Hawver, Hawver Publications

Jennifer Crow, Topeka USD 501  
Terry Forsyth, Kansas National Education Association  
Sue Storm, Kansas State Board of Education  
Val DeFever, Schools for Quality Education  
Doug Bowman, Coordinating Council on Early Childhood Development Services  
Diane Gjerstad, Wichita Public Schools  
Michelle Butler, Capitol Strategies  
Bill Reardon, Kansas City Kansas Public Schools  
Bill Brady, Schools for Fair Funding  
Jennie Rose, Kansas Children's Service League  
Wynne Begun, USD 229, Blue Valley  
Tiffany Taylor, Kansas Families for Education

### **Morning Session**

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

### **Budget and Revenue Summary**

Alan Conroy, Director, Kansas Legislative Research Department, spoke to Commission members and advised the Consensus Estimating Group had met to revise the revenue estimates for FY 2010 and to make its first SGF estimates for FY 2011. Mr. Conroy told Commission members that for FY 2010, the estimate was decreased by \$235.2 million, or 4.2 percent, below the previous estimate. The revised estimate of \$5.301 billion represents a 5.1 percent decrease below final FY 2009 receipts.

Mr. Conroy stated the initial estimate for FY 2011 is \$5.179 billion, which is \$122.2 million, or 2.3 percent, below the newly revised FY 2010 figure. The primary reason for the reduction of revenues is a net change in more than \$250.0 million for transfers out in compliance with statutory requirements. Excluding these transfers, FY 2011 receipts would have been increased 2.6 percent. Factors affecting tax receipts in addition to the state of the economy include several pieces of legislation enacted in 2005-2007 that are continuing to reduce the amount of severance, income, estate, corporation franchise, and motor carrier property tax receipts deposited in the SGF.

Commission members were told the current unemployment rate for Kansas is very disturbing and that it is at 6.9 percent. He advised the projected unemployment rate for Kansas in 2010 is expected to be 7 percent or higher.

Mr. Conroy advised that Kansas has always lagged behind the nation in coming out of a recession but a modest growth is anticipated by 2011 (Attachment 1).

A question and answer session followed the presentation.

Dale Dennis, Deputy Commissioner, Kansas State Department of Education, spoke to Commission members and advised that in Kansas, the unemployment rate is up and free lunches are up as much as 12-13 percent.

Mr. Dennis told Commission members there has been an increase in enrollment, as much as 3,300 students. He stated that in order to fund this, it is estimated that, utilizing the current base state aid per pupil (BSAPP) of \$4,218, general state aid will require an increase of approximately \$100 million for the 2009-10 school year (Attachments 2, 3, and 4).

A question and answer session followed the presentation.

Sharon Wenger, Principal Analyst, Kansas Legislative Research Department, spoke to Commission members of reorganization questions being discussed.

### **Special Education Catastrophic Aid Audit**

Laurel Murdie, Principal Auditor, Legislative Division of Post Audit, spoke to Commission members, regarding the School District Performance Audit Report - K-12 Education: Reviewing Issues Related to Catastrophic Funding for Special Education.

Ms. Murdie told Commission members the audit was prepared as a result of their concern regarding the recent dramatic increase in special education catastrophic aid claims.

Ms. Murdie told Commission members one question that was asked was: "Why has the number of 'catastrophic' special education claims increased in recent years, and how many claims are likely over the next several years?"

The audit answer and key findings included:

- Claims submitted to cover the "catastrophic" costs for very expensive special education students - those students costing more than \$25,000 per year - jumped from 276 to 758 between 2008 and 2009, and catastrophic aid jumped from \$6 million to \$12 million.
- Historically, districts submitted claims only for their very expensive students who required full-time teachers or expensive contracted services. The big increase in 2009 occurred mostly because the Shawnee Mission school district decided to prorate costs for all its special education students, even its less expensive ones. In recent years, several other large districts also began prorating costs for their most expensive students.
- If the law does not change for 2009-10 and if all districts and cooperatives follow Shawnee Mission's practice of prorating costs and submitting all the claims they could, it was estimated claims would jump to 5,500 and aid to nearly \$48 million for 2009-10. This worst-case scenario represents a 625 percent increase over the claims filed in 2008-09.
- Proposed changes to the requirements for qualifying for catastrophic aid - including raising the threshold for qualifying, and requiring districts to deduct the state special education aid they already receive when calculating catastrophic costs, would reduce catastrophic aid claims significantly.

The audit recommended the Legislature set the \$25,000 threshold amount at whatever amount it deems appropriate (up; down; or the same), adjust it for inflation in the future, and require

districts and cooperatives to deduct the state special education aid they have already received for a student (transportation and teacher aid) when calculating costs for catastrophic aid. (On file - Legislative Division of Post Audit, October 2009)

A question and answer session followed the presentation.

## **Legislative Post Audit Updates**

Scott Frank, Audit Manager, Legislative Division of Post Audit, spoke to Commission members of audits in progress and Legislative Post Audit Committee legislative initiatives.

Mr. Frank told Commission members of performance audits which are currently under way or approved. These include:

- K-12 Education: Efficiency Audits of the Select School Districts (2010 Commission);
  - Four schools have volunteered for such an audit to include Derby, Ellinwood, Renwick, and Winfield.
- K-12 Education: Reviewing the Potential for Cost Savings from Reorganization of Kansas School Districts (Legislative Post Audit Committee);
  - The Legislature is interested in looking at school boundaries to determine whether there are less costly ways to configure school districts in Kansas.
- K-12 Education: Reviewing Issues Related to the Cost of the Health Care Benefits Provided by School Districts (2010 Commission);
  - Because health insurance costs represent such a large and growing cost for school districts, members of the 2010 Commission are interested in finding out whether there are ways districts could better control these costs.
- K-12 Education: Reviewing School Districts' Use of Medicaid Reimbursements to Pay for Special Education Services (2010 Commission);
  - Members of the 2010 Commission are concerned about whether school districts are missing out on large amounts of Medicaid funding for special education services (Attachment 5).

A scope statement for *K-12 Education: Reviewing the Potential for Cost Savings for Reorganization of Kansas School Districts* was distributed to Commission members (Attachment 6).

Mr. Frank distributed a summary of education-related legislation that will be introduced by the Legislative Post Audit Committee for the 2010 Legislative Session. Issues included:

- The question of who will direct the work of the school audit team when/if the 2010 Commission expires December 31, 2010.



- Recommendations for legislative action made by the Committee during the last legislative session.
- An audit follow-up issue: Ensuring that the state does not pay out at-risk funds for students who are determined to be ineligible for free lunches (Attachment 7).

A question and answer session followed the presentation.

## **Discussion of Final Report**

Martha Dorsey, Principal Analyst, Kansas Legislative Research Department, summarized topics discussed during the Commission's 2009 meetings (Attachment 8).

Ms. Dorsey gave explanations of the following handout material which was distributed to Commission members.

- *Funding Testimony from Kansas Association of School Boards* (Attachment 9);
- *2009 Annual Yearly Progress Information from Kansas State Department of Education* (Attachment 10); and
- *Selected Testimony from School District Superintendents* (Attachment 11).

Chairperson Chronister requested the Legislative Research Department comment on the report regarding several reductions from the State General Fund, including the Highway Fund, the "slider," and some of the items which come off the top before the revenue transfers.

Chairperson Chronister asked Commission members for their input for recommendations. She noted the catastrophic aid issue has already been discussed and a recommendation has been made which should be included in the final report.

*Dennis Jones moved to recommend, as a part of the annual report to the Legislature, that public education funding in Kansas be done on a three-year basis so that school districts have the flexibility to plan for the future. The motion was seconded by Carolyn Campbell. The motion carried by a unanimous vote.*

Chairperson Chronister told Commission members that one of the things the Commission would want to do is to acknowledge the fact that creation of the 2010 Commission was a partial result of the court case, in order that there would be some other independent body looking at school finance.

*Chairperson Chronister moved to recommend to the Legislature that the education of our children is the most important function of state government, and included in that are the things that we know make a difference in all children achieving the best that they can educationally. Specifically, we would name early childhood spending, before and after school tutoring and mentoring, at-risk funding, staff development, and leadership academy development for, especially, principals. The motion was seconded by Representative Marti Crow. The motion carried on a unanimous vote.*

*Dennis Jones moved to remind the Legislature that even though programs come and go, it is the charge of the state government to prepare our children for the future. Representative Crow*

*requested the following be added to the motion: that we cannot sacrifice a generation of Kansas students because of the economy. Dr. Ray Daniels seconded the motion. The motion carried on a unanimous vote.*

Chairperson Chronister referred Commission members to the testimony from the Kansas Association of School Boards (see Attachment 9) and the statement of "Kansas is not a 'high tax' state . . . ."

*Representative Marti Crow moved to recommend to the Legislature that Kansas is a highly educated state and not a "high tax" state because from the beginning, Kansas has invested in public education. Dennis Jones requested the following be added to the motion: that it is time the legislature takes positive and proactive steps to ensure that the commitment to the education of our children in the State of Kansas is solid and consistent. Dr. Ray Daniels seconded the motion. The motion carried on a unanimous vote.*

*Dr. Ray Daniels moved to recommend to the Legislature that the Early Childhood and tiny-k programs be moved to the Kansas State Department of Education. The motion was seconded by Emile McGill. The motion carried on a unanimous vote.*

*Dr. Daniels moved to accept the minutes as approved. The motion was seconded by Dennis Jones. The motion carried.*

### **Afternoon Session**

Sharon Wenger, Principal Analyst, Kansas Legislative Research Department, distributed handout material to Commission members as previously requested by Chairperson Chronister.

Ms. Wenger gave an overview of the Estimated Effect of Tax Reductions and Increases Enacted since 1995 (Attachment 12).

Ms. Wenger also gave an overview of the Estimated Fiscal Notes for Selected Tax Cuts Enacted Since 2005 (Attachment 13).

Scott Frank, Audit Manager, Kansas Legislative Post Audit, gave an overview of the Scope Statement for Kansas Tax Revenues: Reviewing Tax Credits and Exemptions (Attachment 14).

Martha Dorsey, Principal Analyst, Kansas Legislative Research Department, reviewed the recommendations of the 2010 Commission made during the morning session of November 9, 2009 (Attachment 15).

**Recommendation 1.** The Legislature should refocus its revenue and funding priorities to make education Priority Number 1. Education is the single most important function provided by state government. The Commission has heard repeatedly that education spending has a direct and positive impact on student performance.

- The Commission also received information regarding the state's dire economic situation.

- However, we also know the Legislature has made tax policy decisions that have contributed to these dire circumstances. Tax cuts made by the Legislature from FY 2005 through FY 2010 have totaled \$180 million. By FY 2011, that total will rise to nearly \$209 million (See Attachment 1). In contrast to the philosophy that "low taxes contribute to economic growth and high taxes detract from it," we believe instead the following:
  - Kansas is not a "high tax" state and the Kansas tax burden (taxes compared to personal income) has been stable for decades.
  - Tax policy alone does not drive prosperity. (Information from Kansas Association of School Boards)
  - Education attainment drives state income far more than tax burden. (Information from Kansas Association of School Boards)
  - Lower taxes will not help the economy in the long run if states cannot support strong education systems, and that takes a significant investment.

\*Representative Marti Crow requested the wording be changed to ". . . . lower taxes will not help the economy in the long run if the state does not consistently support a strong public education system and that takes significant investment."

- In summary, the Commission believes we cannot sacrifice a generation of Kansas students because the economy is weak. It is time for the Legislature to take steps to ensure that the revenue and funding policies of the Legislature allow every Kansas student to achieve his or her full potential.

\*Chairperson Chronister requested the following be added: In good economic times, reductions in revenues have been made, but the Legislature must now, in difficult economic times, face the fact that they have to increase revenue.

The Commission agreed by consensus with this statement.

*Dr. Ray Daniels moved to recommend the Legislature gets back to the state funding for Base State Aid Per Pupil (BSAPP) for 2009-10, which was \$4,493. The motion was seconded by Emile McGill. The motion carried on a unanimous vote.*

Ms. Dorsey read **Recommendation 2:** In addition to the knowledge that education of our children is the most important function of state government, there are things we know make a difference that results in every child achieving the best they can, educationally.

- Early childhood education;
- Before and after school tutoring and support programs;
- At-risk funding and programs;
- Staff development; and
- Leadership academies.

Dr. Ray Daniels requested highly qualified teachers be added to this.

The Commission agreed by consensus to this statement.

Ms. Dorsey read **Recommendation 3:** The Legislature should continue the three-year funding cycle.

*Chairperson Chronister moved to add a recommendation that the Legislature includes tax issue items which, for 2010, would have been \$180 million and for 2011, \$208 million. The payback from the Highway Fund is an additional \$30 million, for a total of approximately \$240 million. It was suggested to include those items specifically listed on Attachment 13, and also make reference to the tax credit audit that is taking place for which recommendations are anticipated for January 2010. A separate item – the property tax reduction which has taken place from 2005 to 2011 – is an additional \$123 million. It also should be pointed out that the 1 percent increase in the sales tax for the state would be \$351 million. The motion was seconded by Dr. Ray Daniels. The motion carried on a unanimous vote.*

Chairperson Chronister advised that it should be understood that the 2010 Commission is not suggesting all of these items, but it is a list of possible potential that would be recommended.

*Representative Marti Crow moved to recommend to the Legislature that the revenue be dedicated to school funding. The motion was seconded by Carolyn Campbell. The motion carried on a unanimous vote.*

**Recommendation 4:** Catastrophic Aid recommendation.

**Recommendation 5:** The Legislature should shift the *tiny-k* and Early Head Start programs administration to the Kansas Department of Education.

Chairperson Chronister told Commission members the staff of Legislative Research will prepare the final report and it will be forwarded for approval via e-mail.

The meeting was adjourned at 1:50 p.m..

Prepared by Janet Henning  
Edited by Martha Dorsey

Approved by Committee on:

December 17, 2009

(Date)

# ATTENDANCE LIST

COMMITTEE: 2010 Commission

DATE: 11-9-09

**(Please print your name and the organization you are representing)**

Name

Organization

Wayne Beyer

USD 229- Blue Valley

Marilyn Taylor

Kansas Families for Education

Dodie Wellshear

USA/Kansas

Tom Rube

KASB

Michelle Butler

Corp. Strategies

Diane Gjerstad

Wichita Public Schools

Doug Bowman

CCECOS

Mark DeZetti

KNEA

Jennifer Grant

USD 501

Mark Callahan

KASB

Bill Brady

SIFF

November 5, 2009

**To:** Governor Mark Parkinson and Legislative Budget Committee  
**From:** Kansas Division of the Budget and Kansas Legislative Research Department  
**Re:** State General Fund Revenue Estimate for FY 2010 and FY 2011

The Consensus Estimating Group met today to revise the revenue estimates for FY 2010 and to make its first SGF estimates for FY 2011.

A detailed memo will be available next week which contains the economic forecast for Kansas upon which the estimates are based, as well as a discussion of other factors influencing the individual source estimates.

For FY 2010, the estimate was decreased by \$235.2 million, or 4.2 percent, below the previous estimate. The revised estimate of \$5.301 billion represents a 5.1 percent decrease below final FY 2009 receipts.

The initial estimate for FY 2011 is \$5.179 billion, which is \$122.2 million, or 2.3 percent, below the newly revised FY 2010 figure. The primary reason for the reduction of revenues is a net change in over \$250.0 million for transfers out in compliance with statutory requirements. Excluding these transfers, FY 2011 receipts would have been increased 2.6 percent. Factors affecting tax receipts in addition to the state of the economy include several pieces of legislation enacted in 2005-2007 that are continuing to reduce the amount of severance, income, estate, corporation franchise, and motor carrier property tax receipts deposited in the SGF. Additional details will be provided in the more detailed memo.

Table 1 compares the new FY 2010 and FY 2011 estimates with actual receipts for FY 2009. Table 2 shows the changes in the FY 2010 estimates by revenue source.

**Table 1**  
**State General Fund Receipts**  
*(Dollars in Thousands)*

	FY 2009 (Actual)		Consensus Estimate November 5, 2009			
			FY 2010 (Revised)		FY 2011	
	Amount	Percent Change	Amount	Percent Change	Amount	Percent Change
<b>Property Tax:</b>						
Motor Carrier	\$ 29,257	0.8 %	\$ 24,000	(18.0) %	\$ 24,000	-- %
<b>Income Taxes:</b>						
Individual	\$ 2,682,000	(7.4) %	\$ 2,560,000	(4.5) %	\$ 2,610,000	2.0 %
Corporation	240,258	(44.4)	245,000	2.0	245,000	--
Financial Inst.	26,192	(21.0)	24,000	(8.4)	25,000	4.2
<b>Total</b>	<b>\$ 2,948,450</b>	<b>(12.3) %</b>	<b>\$ 2,829,000</b>	<b>(4.1) %</b>	<b>\$ 2,880,000</b>	<b>1.8 %</b>
<b>Estate Tax</b>	<b>\$ 22,530</b>	<b>(49.1) %</b>	<b>\$ 14,500</b>	<b>(35.6) %</b>	<b>\$ 5,000</b>	<b>(65.5) %</b>
<b>Excise Taxes:</b>						
Retail Sales	\$ 1,689,516	(1.3) %	\$ 1,660,500	(1.7) %	\$ 1,710,000	3.0 %
Compensating Use	235,026	(4.6)	222,000	(5.5)	250,000	12.6
Cigarette	107,216	(4.9)	102,000	(4.9)	100,000	(2.0)
Tobacco Products	5,728	3.2	6,000	4.7	6,200	3.3
Cereal Malt Bev.	2,089	(6.2)	2,200	5.3	2,200	--
Liquor Gallonage	18,214	3.6	18,500	1.6	19,100	3.2
Liquor Enforcement	53,794	7.6	57,000	6.0	59,000	3.5
Liquor Drink	9,141	2.7	9,500	3.9	9,700	2.1
Corp. Franchise	41,720	(10.6)	26,000	(37.7)	15,000	(42.3)
Severance	124,249	(16.1)	101,700	(18.1)	118,800	16.8
Gas	73,814	(19.3)	47,700	(35.4)	62,800	31.7
Oil	50,436	(11.0)	54,000	7.1	56,000	3.7
<b>Total</b>	<b>\$ 2,286,693</b>	<b>(2.7) %</b>	<b>\$ 2,205,400</b>	<b>(3.6) %</b>	<b>\$ 2,290,000</b>	<b>3.8 %</b>
<b>Other Taxes:</b>						
Insurance Prem.	119,590	1.7 %	\$ 117,500	(1.7) %	\$ 123,000	4.7 %
Miscellaneous	1,794	(65.7)	2,000	11.5	2,000	--
<b>Total</b>	<b>\$ 121,384</b>	<b>(1.2) %</b>	<b>\$ 119,500</b>	<b>(1.6) %</b>	<b>\$ 125,000</b>	<b>4.6 %</b>
<b>Total Taxes</b>	<b>\$ 5,408,314</b>	<b>(8.0) %</b>	<b>\$ 5,192,400</b>	<b>(4.0) %</b>	<b>\$ 5,324,000</b>	<b>2.5 %</b>
<b>Other Revenues:</b>						
Interest	\$ 64,199	(42.3) %	\$ 20,000	(68.8) %	\$ 22,000	10.0 %
Net Transfers	34,056	109.0	33,700	(1.0)	(223,700)	(763.8)
Agency Earnings	80,879	50.1	54,600	(32.5)	56,200	2.9
<b>Total</b>	<b>\$ 179,134</b>	<b>183.7 %</b>	<b>\$ 108,300</b>	<b>(39.5) %</b>	<b>\$ (145,500)</b>	<b>(234.3) %</b>
<b>Total Receipts</b>	<b>\$ 5,587,448</b>	<b>(1.9) %</b>	<b>\$ 5,300,700</b>	<b>(5.1) %</b>	<b>\$ 5,178,500</b>	<b>(2.3) %</b>

1-2

**Table 2**  
**State General Fund Receipts**  
**FY 2010 Revised**  
**Comparison of November 2009 Estimate to June 2009 Estimate**  
*(Dollars in Thousands)*

	FY 2010 CRE Est. as Adj. for Legis.	FY 2010 CRE Estimate	Difference	
			Amount	Pct. Chg.
<b>Property Tax:</b>				
Motor Carrier	\$ 28,000	\$ 24,000	\$ (4,000)	(14.3) %
<b>Income Taxes:</b>				
Individual	\$ 2,755,335	\$ 2,560,000	\$ (195,335)	(7.1) %
Corporation	268,200	245,000	(23,200)	(8.7)
Financial Inst.	26,000	24,000	(2,000)	(7.7)
<b>Total</b>	<b>\$ 3,049,535</b>	<b>\$ 2,829,000</b>	<b>\$ (220,535)</b>	<b>(7.2) %</b>
Estate Tax	\$ 14,500	\$ 14,500	\$ --	-- %
<b>Excise Taxes:</b>				
Retail Sales	\$ 1,699,428	\$ 1,660,500	\$ (38,928)	(2.3) %
Compensating Use	231,200	222,000	(9,200)	(4.0)
Cigarette	102,000	102,000	--	--
Tobacco Product	5,800	6,000	200	3.4
Cereal Malt Beverage	2,200	2,200	--	--
Liquor Gallonage	18,500	18,500	--	--
Liquor Enforcement	57,000	57,000	--	--
Liquor Drink	9,700	9,500	(200)	(2.1)
Corporate Franchise	22,000	26,000	4,000	18.2
Severance	74,500	101,700	27,200	36.5
Gas	43,200	47,700	4,500	10.4
Oil	31,300	54,000	22,700	72.5
<b>Total</b>	<b>\$ 2,222,328</b>	<b>\$ 2,205,400</b>	<b>\$ (16,928)</b>	<b>(0.8) %</b>
<b>Other Taxes:</b>				
Insurance Premium	\$ 117,300	\$ 117,500	\$ 200	0.2 %
Miscellaneous	2,000	2,000	--	--
<b>Total</b>	<b>\$ 119,300</b>	<b>\$ 119,500</b>	<b>\$ 200</b>	<b>0.2 %</b>
<b>Total Taxes</b>	<b>\$ 5,433,663</b>	<b>\$ 5,192,400</b>	<b>\$ (241,263)</b>	<b>(4.4) %</b>
<b>Other Revenues:</b>				
Interest	\$ 24,000	\$ 20,000	\$ (4,000)	(16.7) %
Net Transfers	23,610	33,700	10,090	42.7
Agency Earnings	54,600	54,600	--	--
<b>Total Other Revenue</b>	<b>\$ 102,210</b>	<b>\$ 108,300</b>	<b>\$ 6,090</b>	<b>6.0 %</b>
<b>Total Receipts</b>	<b>\$ 5,535,873</b>	<b>\$ 5,300,700</b>	<b>\$ (235,173)</b>	<b>(4.2) %</b>

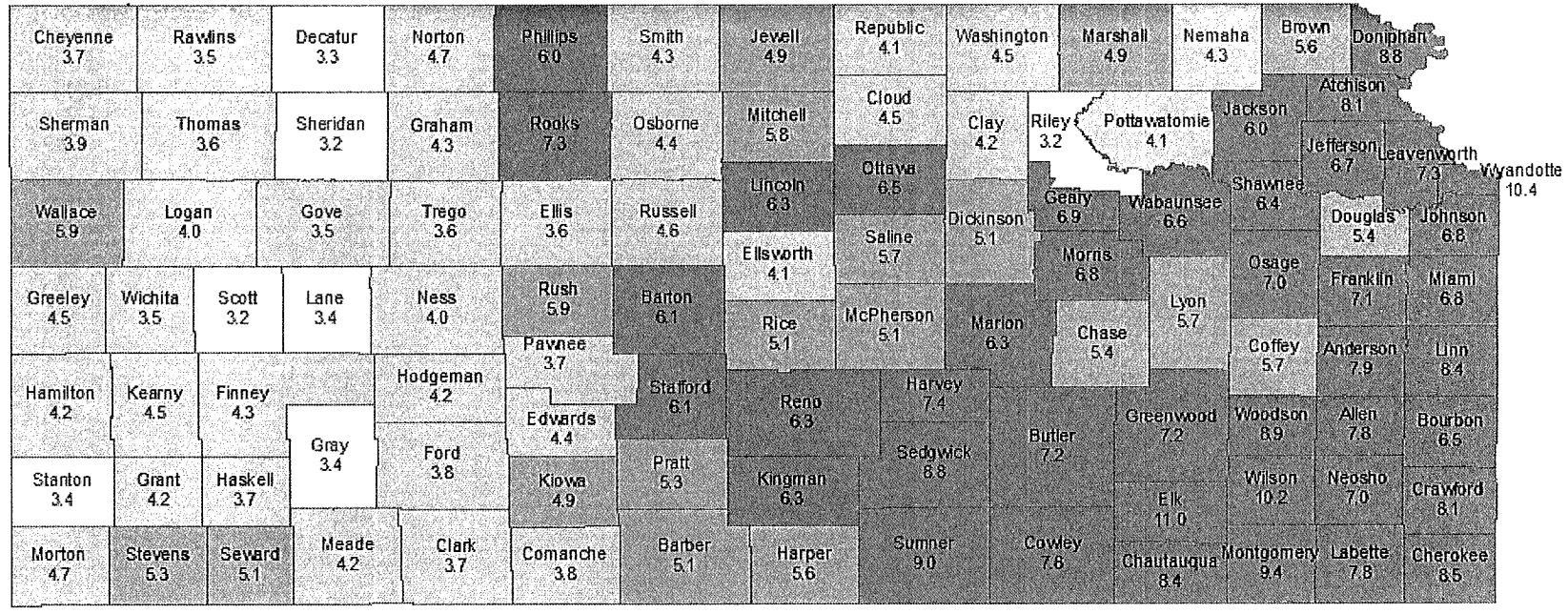
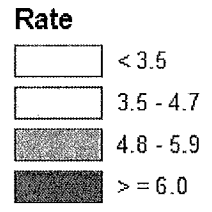
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1-4

# UNEMPLOYMENT RATES FOR SEPTEMBER 2009

State Rate = 6.9%



1-5

**STATUS OF THE STATE GENERAL FUND**  
**FY 2009-FY 2011 Based on November 2009 Consensus Revenue Estimates**  
**(In Millions)**

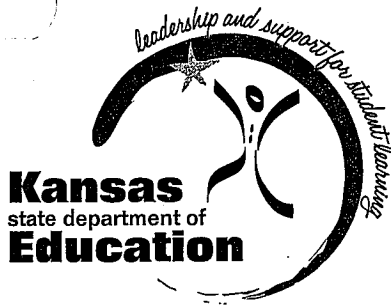
	<u>Actual</u> <u>FY 2009</u>	<u>Estimated</u> <u>FY 2010</u>	<u>Estimated</u> <u>FY 2011</u>
<b>Revenue:</b>			
Beginning Balance	\$ 526.6	\$ 51.2	\$ -
Receipts (Nov. 2009 Consensus Revenue Estimate)	5,589.0	5,303.6	5,121.1
Total Available	<u>\$ 6,115.6</u>	<u>\$ 5,354.8</u>	<u>\$ 5,121.1</u>
<b>Expenditures:</b>	6,064.4	5,612.9	5,354.8
Delay FY 2009 School Aid Payments to FY 2010	-	73.0	(73.0)
State General Fund Amounts Shifted to FY 2010	-	35.0	(35.0)
Governor's July 2009 State General Fund Allotments (generally 2.0 percent)	-	(90.1)	-
Additional Human Services Caseload Estimates	-	24.3	118.4
Additional School Finance Estimates	-	142.3	1.3
Additional Special Education Estimates	-	13.5	25.0
Additional Statutorily Required KPERS Increase	-	-	42.0
Previously Approved Undermarket Employee Salary Adjustments	-	-	8.5
Additional Adjustments to Achieve a Zero Ending Balance	-	<u>(456.1)</u>	<u>(320.9)</u>
Total Expenditures	<u>\$ 6,064.4</u>	<u>\$ 5,354.8</u>	<u>\$ 5,121.1</u>
Ending Balance	<u>\$ 51.2</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Balance as a Percentage of Expenditures	0.8%	0.0%	0.0%
Receipts in Excess of Expenditures	\$ (475.4)	\$ (51.2)	\$ -
Across-the-Board Reduction Needed to Achieve a Zero Ending Balance		7.8%	5.9%

**Two-Year Total Reduction Required to Achieve a Zero Ending Balance - \$777.0 million**

1-6

**Notes:**

1. November 2009 Consensus Revenue Estimates for FY 2010 and FY 2011
2. FY 2010 expenditures reflect approved expenditures, as adjusted for:  
Delayed FY 2009 School Aid payments of \$73.0 million to FY 2010;  
Shifting of FY 2009 State General Fund expenditures to FY 2010 (\$35.0 million);  
Reflects Governor's July 2009 State General Fund allotments (generally 2.0 percent) of \$90.1 million; and  
Revised consensus estimates for human services caseloads (\$24.3 million), school finance (\$142.3 million), and special education (\$13.5 million).
3. FY 2011 expenditures reflect:  
FY 2010 estimated expenditures less the one-time delayed school aid payment (\$73.0 million) and shifting amounts (\$35.0 million);  
Revised consensus estimates for human services caseloads (\$118.4 million), school finance (\$1.3 million), and special education (\$25.0 million).  
Additional statutorily required KPERS employer contribution rate increase of 0.6 percent (\$42.0 million); and  
Previously approved undermarket salary adjustments (\$8.5 million)
4. FY 2011 receipts include certain transfers reflected at their statutory amounts, not at FY 2010 capped amounts, including the Biosciences Initiative (\$70.0 million) local government property tax slider (\$44.0 million) Special City-County Highway Fund (\$10.1 million), and the State Water Plan (\$6.0 million); and budgeted repayments to the State Highway Fund, the Underground Petroleum Fund, and the Waste Tire Management Fund (\$34.7 million).
5. FY 2011 receipt estimates include transfer adjustments recommended as part of the Governor's July 2009 allotments, for which no legislative action is required. They do NOT include \$40.4 million in recommended transfer adjustments which would require legislative action. These include a \$30.0 million transfer from the State Highway Fund, a \$5.0 million transfer of a special settlement payment from the Office of the Securities Commissioner, a \$3.4 million transfer from the Economic Development Initiatives Fund, and a \$2.0 million transfer from the State Housing Trust Fund.



## Division of Fiscal & Administrative Services

785-296-3872  
785-296-0459 (fax)

120 SE 10th Avenue • Topeka, KS 66612-1182 • (785) 296-6338 (TTY) • www.ksde.org

November 9, 2009

TO: 2010 Commission

FROM: Dale M. Dennis, Deputy  
Commissioner of Education

SUBJECT: Supplemental Appropriations

It is estimated that general state aid, utilizing the current base state aid per pupil (BSAPP) of \$4,218, will require an increase of approximately \$100 million for the 2009-10 school year.

If an increase in appropriation is not approved by the Governor and/or Legislature, this will have the effect of reducing the BSAPP by approximately \$150 ( $\$4,218 - \$150 = \$4,068$ ). This increase in appropriation is primarily due to the following reasons.

1. Increase in school district enrollment
2. Decrease in assessed valuation
3. Increase in number of students eligible for free lunches
4. Slight increases in bilingual and virtual school enrollments

It is possible that the Governor could issue allotments the latter part of November.

# 2010 Commission

November 9, 2009

## Base State Aid Per Pupil

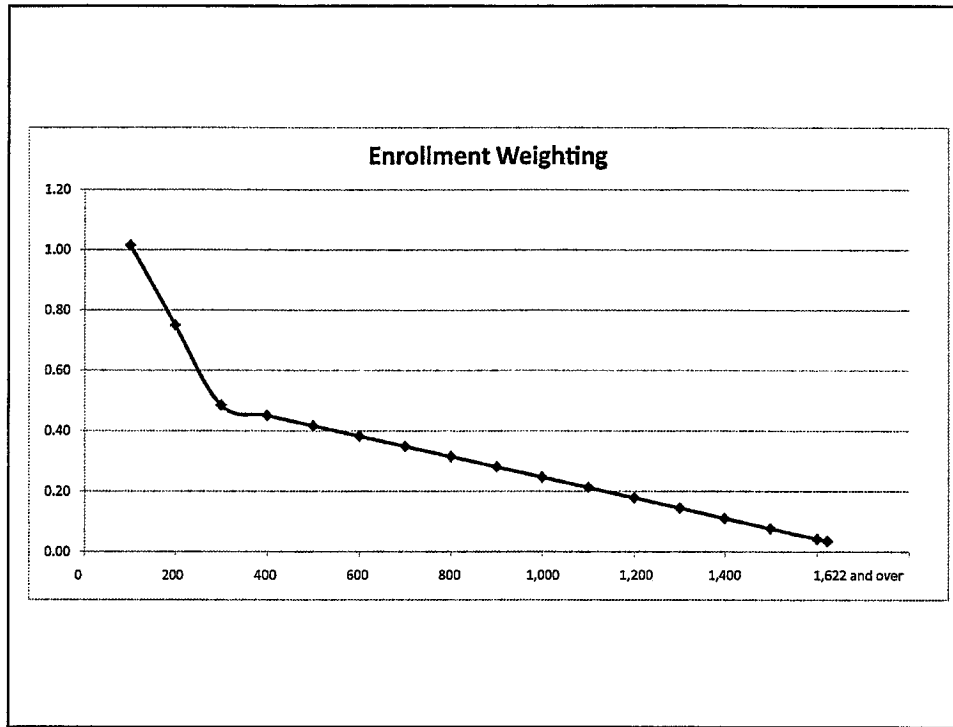
School Year	BSAPP
1992-93	3,600
1993-94	3,600
1994-95	3,600
1995-96	3,626
1996-97	3,648
1997-98	3,670
1998-99	3,720
1999-00	3,770
2000-01	3,820

## Base State Aid Per Pupil

School Year	BSAPP
2001-02	3,870
2002-03	3,863
2003-04	3,863
2004-05	3,863
2005-06	4,257*
2006-07	4,316
2007-08	4,374
2008-09	4,433
2009-10	4,218

## Base State Aid Per Pupil

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



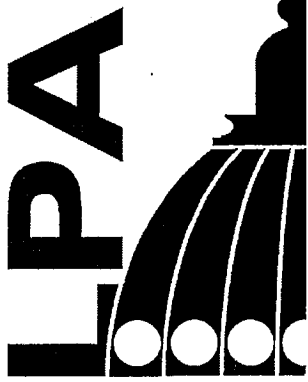
## STATE AID REDUCTIONS 2009-10 School Year

State Aid	Reduction
General State Aid BSAPP \$4,433 to \$4,218	\$ 136,525,000
Capital Outlay	25,600,000
Professional Development	1,750,000
Teacher Mentoring	200,000
Discretionary Grants	85,000
National Board Certification	240,000
Special Education	4,000,000
<b>TOTAL</b>	<b>\$ 168,400,000</b>

## Potential Additional Reductions

General State Aid	\$ 100,534,000
Local Option Budget	\$ 41,812,000
Special Education	\$ 13,510,333
<b>TOTAL</b>	<b>\$ 155,856,333</b>





# **COST STUDY ANALYSIS**

## **Elementary and Secondary Education in Kansas: Estimating the Costs of K-12 Education Using Two Approaches**

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

**Figure 1.2-7  
Analysis of Staffing Levels in Districts That  
Spent Significantly More or Less Than Predicted  
2003-04 School Year**

Staff per 100 Students	How actual district spending in 2003-04 compared to what the cost function predicted:	
	Spent at least 20% <u>more</u> than the cost function predicted (20 districts)	Spent at least 20% <u>less</u> than the cost function predicted (9 districts)
<b>Certified Staff per 100 Students</b> (Statewide average = 7.2)	19 districts had <u>more</u> staff than average. RANGE: 7.9 – 22.0	6 districts had <u>less</u> staff than average. RANGE: 5.7 – 7.0
<b>Certified Administrators per 100 Students</b> (Statewide average = 0.5)	19 districts had <u>more</u> staff than average. RANGE: 0.6 – 2.6	3 districts had <u>less</u> staff than average. RANGE: 0.3 – 0.4
<b>Non-Certified Staff per 100 Students</b> (Statewide average = 4.6)	18 districts had <u>more</u> staff than average. RANGE: 4.7 – 16.1	6 districts had <u>less</u> staff than average. RANGE: 3.2 – 4.4
<b>Total Staff per 100 Students</b> (Statewide average = 12.3)	19 districts had <u>more</u> staff than average. RANGE: 13.6 – 35.9	6 districts had <u>less</u> staff than average. RANGE: 9.6 – 11.9

Source: LPA analysis of cost function results and Department of Education data.

With a few exceptions, districts that spent significantly more than the cost model predicted they'd spend were more heavily staffed than the average district in the State. Likewise, districts that spent significantly less than predicted tended to have fewer staff. These results suggest at least some of the variation in spending can be attributed to relatively efficient and inefficient staffing levels.

**5. OTHER FINDINGS**

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

4-2

**Legislative Post Audit Summary of School District  
 Performance Audits Currently Under Way or Approved  
 November 2009**

Audit Title (Requestor)	Main Concerns	Questions Asked	Estimated Date Available
<b>Performance Audits</b>			
<b>K-12 Education:            Reviewing the Potential            for Cost Savings From            Reorganization of            Kansas School            Districts</b>  (Legislative Post Audit Committee)	Currently, Kansas has 295 school districts compared to 2,600 in 1960. Several studies have been done over the past decade about reorganizing and reducing the number of school districts, including one completed in 1999 by the education consulting firm Augenblick and Myers. Also in 1999, the Legislature provided financial incentives for school districts to voluntarily consolidate. The law essentially allows districts that consolidate to receive additional funding for several years after the consolidation. In 2008-2009, 10 districts had fewer than 100 students enrolled. Given the fiscal crisis that has faced the State, the Legislature is again interested in looking at school boundaries to determine whether there are less costly ways to configure school districts in Kansas.	1. What opportunities exist to restructure Kansas school districts to more cost-efficiently educate students?	<p style="text-align: center;"><i>January 2010</i></p> <p><i>Because this topic was approved by LPAC, the 2010 Commission won't get an advance copy.</i></p>
<b>K-12 Education:            Reviewing Issues            Related to the Cost of            the Health Care            Benefits Provided By            School Districts</b>  (2010 Commission)	Employee insurance costs—primarily health insurance—have grown substantially over the last several years, from just more than \$195 million for the 2003-04 school year, to almost \$250 million for the 2007-08 school year. Overall, employee insurance costs represent nearly 5% of school districts' total reported expenditures for 2007-08. Because health insurance costs represent such a large and growing cost for school districts, members of the 2010 Commission are interested in finding out whether there are ways districts could better control these costs.	1. Could school districts obtain costs savings by reducing health insurance costs?	<p style="text-align: center;"><i>February 2010</i></p>
<b>K-12 Education:            Reviewing School            Districts' Use of            Medicaid            Reimbursements To            Pay for Special            Education Services</b>  (2010 Commission)	Because some special education services are health-related, school districts and special education cooperatives can bill Medicaid to help pay for these services if the students are eligible. Medicaid rules make it difficult for school districts to bill for all the health-related services they provided. As a result, members of the 2010 Commission are concerned about whether school district are missing out on large amounts of Medicaid funding for special education services.	1. To what extent have school districts billed Medicaid to receive reimbursement for eligible special education services?	<p style="text-align: center;"><i>June 2010            Not Started</i></p>

5-2

<b>School District Efficiency Audits</b>			
<b>K-12 Education: Efficiency Audits of the Select School Districts</b>	In May 2009, the 2010 Commission recognized that some districts may want to take advantage of the opportunity to have an external efficiency audit to help them identify opportunities to operate more efficiently. The Commission directed us to contact school districts to see if any of them would like to volunteer for such an audit. So far, four districts have volunteered: <ul style="list-style-type: none"><li>• <i>Derby</i></li><li>• <i>Ellinwood</i></li><li>• <i>Renwick</i></li><li>• <i>Winfield</i></li></ul>	1. Could the school district achieve cost savings by improving the management of its non-instructional personnel, facilities, or other resources	<p style="text-align: center;"><u>Started</u> <i>Derby – Dec 2009</i> <i>Ellinwood – Jan 2010</i></p> <p style="text-align: center;"><u>Not Started</u> <i>Renwick – April 2010</i> <i>Winfield – May 2010</i></p>

*Handwritten notes and signatures in the bottom right corner.*

## SCOPE STATEMENT

### **K-12 Education: Reviewing the Potential for Cost Savings From Reorganization of Kansas School Districts**

The last major reorganization of Kansas school districts occurred in the 1960s. As a result of the actions the Legislature took at that time, the total number of school districts was reduced from about 2,600 in 1960 to 304 by 2000.

The 1999 Legislature passed K.S.A.72-7533, requiring 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 its report, Augenblick and Myers proposed three plans for realigning school districts – one plan identified districts for realignment based on their spending and student performance, another plan identified districts based on size, and a third plan combined the first two approaches. After looking at potential merger candidates, Augenblick and Myers concluded that the total number of districts Statewide could be reduced to somewhere between 255 to 284 districts depending on the approach taken.

Also in 1999, the Legislature passed K.S.A 72-6445, providing financial incentives for school districts to voluntarily consolidate. That law has been modified several times since it was passed, but essentially it allows districts that consolidate to receive additional funding for several years after the consolidation. Since the passage of that law, several voluntary consolidations have reduced the number of districts from 304 in 1999-2000 to 295 in 2008-2009. However, a number of districts with very low enrollment still exist. In 2008-2009, 10 districts had fewer than 100 students enrolled.

With recent budget shortfalls, the Legislature has again become interested in looking at school boundaries to determine whether there are less costly ways to configure school districts in Kansas.

A performance audit of this topic would answer the following question:

1. **What opportunities exist to restructure Kansas school districts to more cost-efficiently 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 look at per-pupil costs across school districts to determine whether particular district sizes tend to produce lower overall costs. 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 based on enrollment, geography, or other factors. We would interview officials from the districts that would be involved in any realignment scenarios we identified, to identify impediments they see to realignment. For the realignment scenarios we develop, we would calculate the demographics of the realigned districts for such things as student counts, square miles in the district, student density, and the like, to ensure they are reasonable compared to other Kansas school districts. Also, we would estimate how realignment scenarios that appear feasible 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: 16-18 weeks**

*11-18-11  
11-18-11  
11-18-11*

**SUMMARY OF EDUCATION-RELATED LEGISLATION THAT WILL BE  
INTRODUCED BY THE LEGISLATIVE POST AUDIT COMMITTEE  
FOR THE 2010 LEGISLATIVE SESSION**

As voted on at the October 12, 2009 LPAC Meeting

**Issue #1: *Who will direct the work of the school audit team when/if the 2010 Commission expires December 31, 2010?***

The Committee voted to introduce legislation that would give the Post Audit Committee the authority to direct the scope of the school district audit team if the 2010 Commission isn't extended (but having the team still conduct school audits only).

**Issue #2: *Recommendations for legislative action, made by the Committee during the last legislative session.***

1. **Amend the law relating to catastrophic aid.** The Committee voted to introduce legislation that would amend the catastrophic aid statute, including the following:
  - *raise the threshold for qualifying for aid to \$36,000*
  - *allow the threshold to increase in future years to account for inflation*
  - *require districts to deduct any State special education aid already received for a student from the catastrophic cost calculation (i.e., eliminate "double dipping")*

**Issue #3: *An audit follow-up issue: Ensuring that the State doesn't pay out at-risk funds for students who are determined to be ineligible for free lunches.*** The Committee voted to introduce legislation that would allow the Department's fiscal auditors to remove these students from the at-risk funding counts.

**POTENTIAL LEGISLATION FOR THE LEGISLATIVE POST AUDIT COMMITTEE'S  
CONSIDERATION FOR THE 2010 LEGISLATIVE SESSION**

Prepared by Legislative Post Audit Staff

Revised October 8, 2009

**ISSUE #1: Who will direct the work of the school audit team when/if the 2010 Commission expires December 31, 2010.**

To assist the Legislature in meeting its constitutional duties related to K-12 education, KSA 46-1132 states that the school audit team "shall conduct performance audits and shall monitor school district funding and other oversight issues through audit work as directed by the 2010 Commission." The law also spells out 11 broad topic areas that these audits could cover, as well as "any other topic as directed by the 2010 commission."

The 2010 Commission expires on December 31, 2010, unless the 2010 Legislature acts during the 2010 session to extend its existence. The school audit team does not expire—its duties and responsibilities continue. However, the law doesn't specify who will direct the work of the team when the 2010 Commission expires.

As Theresa Kiernan has pointed out to the LEPC, there's a sentence in the section that states, "Except as specifically provided by this section, school district performance audits shall be conducted in the manner provided by the legislative post audit act." This sentence might be construed to mean the Post Audit Committee would direct the activities of the team if the 2010 Commission is no longer in existence. However, the next sentence states, "The scope of such audit work may not be modified by the legislative post audit committee."

**If the Commission is not continued, the law will need to be amended during the 2010 session. Given that possibility, staff would recommend that the Committee introduce a bill to specifically address this issue.** Options in such a bill could include:

1. Giving the Post Audit Committee the authority to direct the scope of the audits performed by the school district audit team (the team still would conduct school audits only). Such a provision could include language directing the Post Auditor to solicit potential school-related audit topics from the education-related legislative committees, Department of Education, or other relevant sources.
2. Amending the law to allow members of the school district audit team to conduct performance audits at the direction of the Post Audit Committee, just like any other Post Audit staff. Under this option, the Committee could approve audits of school districts, but the school audit team wouldn't be limited to conducting school audits. This approach would move away from the original purpose established in law for the school audit team.

**COMMITTEE ACTION:** *The Committee will need to decide if it wants to introduce legislation changing the entity that approves topics for the school audit team if the 2010 Commission is not continued in existence after December 31, 2010.*



## **ISSUE #2: Recommendations for legislative action**

Since the last legislative session, we've made a number of recommendations for legislative action. Some of those recommendations are directed to other legislative committees. Last year, however, the Committee decided to introduce legislation for **all** recommendations directed to the Legislature to start the deliberative process.

Below is a summary of the recommendations we've made (including recommendations from the two audits presented at the October 12<sup>th</sup> meeting):

- 1. Amend the law relating to catastrophic aid** to set the threshold for qualifying for catastrophic aid to an appropriate amount, add a mechanism to allow this threshold to increase with inflation, and require districts and cooperatives to deduct the State special education aid they've already received for a student when calculating costs for catastrophic aid. **Recommendation directed to the LEPC or another legislative committee.**
- 2. Merge the Sentencing Commission staff function into the Department of Corrections** to help achieve the goals of reducing operating costs and increasing administrative efficiencies, while still accomplishing the same purposes. Also change the law to maintain an independent 17-member advisory Sentencing Commission. **Recommendations directed to the Joint Corrections and Juvenile Justice Oversight Committee or another legislative committee.**
- 3. Transfer statutory responsibility for making juvenile prison population projections from the Sentencing Commission to the Juvenile Justice Authority** to reflect current practice and ensure that these projections are made in a cost-effective manner. **Recommendations directed to the Joint Corrections and Juvenile Justice Oversight Committee or another legislative committee.**
- 4. Approve an in-depth efficiency audit of school districts** looking at whether they are managing their personnel, facilities, and other resources in an efficient and economical manner. **Recommendation directed to the Post Audit Committee or the 2010 Commission.**
- 5. Require all State agencies to have a periodic vulnerability scan conducted by the Enterprise Security Office** to ensure that all agency [IT] networks are scanned for vulnerabilities on a regular basis, and that it's done in the most cost-effective manner. **Recommendation directed to the JCIT.**
- 6. Require school districts to have their expenditure and staffing data reports audited as part of their annual financial audits** to help ensure those reports are complete and categorized accurately for meaningful comparisons. **Recommendation directed to the House or Senate Education Committees.**

***COMMITTEE ACTION:** The Committee will need to decide if it wants to introduce legislation to implement any of the audit recommendations listed above.*

**Issue #3: An audit follow-up issue: Ensuring that the State doesn't pay out at-risk funds for students who are determined to be ineligible for free lunches**

The State's at-risk funding is distributed to school districts based on the number of students in each district that qualify for the federal free-lunch program. **In a November 2006 school district performance audit, we found that more than 1,800 students determined to be ineligible for free lunches were being counted for at-risk funding in 2005-06.** Here's how that happened:

- Federal law requires school district officials to accept applications for free lunches at face value, but they are allowed to verify the financial information for a small sample of those applications. In 2005-06, school districts identified 1,839 students whose eligibility couldn't be verified, and reported them to the Department of Education's child nutrition team. As part of other work they were doing, the team's consultants also identified 17 ineligible students through their own reviews in 2005-06.
- **The team didn't pass this information on to the Department's fiscal auditors.** The fiscal auditors could have removed these ineligible students from the at-risk count, saving the State about \$1.5 million in at-risk funding that year. *[Because the State pays more per student for at-risk funding now, the same number of students would cost at least \$3.6 million in 2009-10.]*

To correct this problem, we recommended that the Department ensure that its child nutrition team share any information regarding ineligible students—whether identified through its consultants' reviews or the school districts' reviews—with the fiscal auditors so they could adjust the at-risk counts accordingly.

**Department officials recently told us the child nutrition team still doesn't share the results of the school districts' verification reviews with the fiscal auditors.** Those reviews identify about 1,800 ineligible students a year. Here's why:

- districts don't complete their reviews until November each year, and students whose eligibility can't be verified are formally declared to be ineligible for the free-lunch program shortly thereafter.
- Department officials contend that because these students don't officially become ineligible until after September 20 (the date on which most funding counts occur), the students technically were eligible for free lunches on September 20, and therefore still should be counted for at-risk funding.

**COMMITTEE ACTION:** *The Committee will need to decide if it wants to introduce legislation to amend the definition of "at-risk pupils" in K.S.A. 72-6407(c) to exclude those students who are later determined to be ineligible for free lunches under the federal program, including those who are identified through reviews conducted by the Department's own staff or who are identified through verification work performed by school districts. This action would ensure that the State doesn't pay out at-risk funds for students who are determined to be ineligible for free lunches.*

# KANSAS LEGISLATIVE RESEARCH DEPARTMENT

010 West Statehouse, 300 SW 10<sup>th</sup> Ave.  
Topeka, Kansas 66612-1504  
(785) 296-3181 ♦ FAX (785) 296-3824

kslegres@kldr.ks.gov

<http://www.kslegislature.org/kldr>

October 1, 2009

**To:** Members of the 2010 Commission  
**From:** Martha B. Dorsey, Principal Analyst  
**Re:** Topics Discussed During 2009 Commission meetings; for use when considering topics to include in Final Report

Following is a summary, in outline form, of the topics discussed during the Commission's 2009 meetings. The purpose of this document is to remind members of the material covered this year for consideration in the Commission's final report. Please contact me or Sharon Wenger if you have any questions.

## January 30

- Computing Graduation Rates
- NCLB Assessments
- Federal Stimulus Package Funding
- Update on Early Childhood Programs
  - Early Childhood Block Grant Program
  - Strengthening Families Plan

## April 17

- Legislative Activities and the Federal Stimulus
  - Legislative
    - SB 41 - include personal financial literacy in math curriculum at all grade levels
    - SB 84 - amend current cash-basis law and create exceptions for school districts if expenditures exceed current revenues due to late payment of state aid; alternative formula for calculating LOB (using \$4,433 base state aid per pupil [BSAPP] amount for current school year in any year in which BSAPP is less than that amount)
    - Also summarized: SB's 161, 7, 40 and original 41; H. Sub. for SB-98; HB 2072; Sub. for HB 2008; and HCR 5015
- Summary of budget changes for the 2009-2010 school year; money contained in the American Recovery and Reinvestment Act (ARRA)
- Audit Report: "Low-Priority Programs in Kansas"



- Merit Pay for Teachers
  - Introductory review
    - Each state is unique in how teachers are compensated under these systems
    - Reasons for not implementing such systems reviewed
  - KNEA - Teachers need to be included in the decision-making process.

### May 28-29

- School Finance: Primer and Update
  - Summary of commitments and changes to BSAPP and other finance items
  - Special Education Catastrophic Aid (NOTE: Also discussed below)
- Legislative Post Audit and its Future Role
  - Changing the direction of the efficiency audit (requests from school districts)
  - Additional possible school district performance audit topics
  - Approved: Medicaid Reimbursement for Special Education Services and School District Health Care Benefits
- Catastrophic Aid
  - Consensus decision: Recommend a change in calculation to be based upon twice the previous year's categorical aid per teacher less any special education state aid
- Future Meetings: Discussion Items
  - Results of increased funding
  - Revenue enhancements for the state
  - Consolidation of school districts
  - Early childhood issues - review to determine status of collaboration and increased funding via Children's Initiatives Fund
  - Future of education in the 21<sup>st</sup> Century
  - Year-round schools

### June 29

- School District Survey Data - Total estimated reductions: \$167,213,916
- School Superintendent Presentations Regarding Budget Cuts and Future Priorities
  - Jim Lentz, USD 402, Augusta - 2009-10 budget cuts totaling \$615,353
  - John Haim, USD 253, Emporia - use of district resources and effects; demographic changes in the district
  - Brenda Dietrich, USD 437, Auburn-Washburn - schools continued to perform at a high level
  - Destry Brown, USD 250, Pittsburg - achieving high standards through growth and changes (including demographic); progress possible due to increased at-risk funding; all-day kindergarten is important
  - Dennis Stones, Sabatha USD 441 - concern expressed regarding the district's ability to maintain high standards in light of budget cuts
  - Beth Reust, Plainville USD 270 - Rural district issues, including funding sources and declining enrollment; assessment score improvement due to mandatory summer school and other extra programs and instruction; critical issues: funding, professional support, educational reform, and early childhood reform
  - Marvin Estes, USD 465, Winfield - effects of added funding, then reduced funding



- Jill Shackelford, Kansas City, Kansas USD 500 – relationship between a student's zip code and the socioeconomic conditions they bring with them to school; funding issues: decreased state aid, increase in delinquent property tax payments and reduction in assessed valuation
- Tom Trigg, Blue Valley USD 229 – Commission should be focused on legislative charge stating "Review the amount of BSAPP and determine if the amount should be adjusted," concern regarding the 2010 Commission's attention to Catastrophic Aid - *i.e.* focusing on one aspect of the special education distribution formula without examining the entire formula for disparate impact
- Legislative Post Audit Update
  - Included a motion to authorize the study entitled *K-12 Education: Reviewing Issues Related to Catastrophic Funding for Special Education*
- Kansas Association of School Boards (KASB) Comments – cost of meeting new educational outcomes

### August 7

- State General Fund Tax Receipts: Short-, Medium-, and Long-Term Issues
  - Long-Term examples: elasticity, technological changes, competitiveness with other states
  - Medium-Term examples: K-12 dependency after 1992 (more state aid to reduce mill levies), exemptions and narrowing of tax bases, proliferation of tax credits and incentives
  - Short-Term examples: length and severity of recession, continuation of Estate and Franchise Tax phase-outs, and ephemeral 2009 revenue enhancements (settlement authority and statute-of-limitation changes)
- Selected Portion of Performance Audit: "Economic Development: Determining the Amounts the State has Spent and the Impacts" – Findings
  - Economic development spending had a small impact on job growth, accounting for only 4 percent of the measurable impact; pre-existing jobs and population levels were much stronger predictors of the growth in jobs in a county than other factors
  - Economic development spending was a somewhat better predictor of the growth in business than it was in the growth in jobs
  - The analysis did not identify a statistical relationship between economic development spending and per-capita wage rates
- Taxes, Education and Economic Status - KASB
  - Education essentially is the driver of increased productivity, which drives economic development, the economy, and prosperity
  - To maintain educational quality, Kansas must consider changes in its tax policy, *i.e.* review its policy regarding tax exemptions, abatements, credits, and other devices that reduce the tax base
- Forward-Looking Approaches to Education from Performance Audits, and Performance Audit Update
  - See attachment on Forward-Looking Approaches
- School District Efficiency Audit
  - Summary
  - Comment by Chairperson Chronister that the Commission's decision to suspend the second phase of the audit was only a suspension, not a permanent discontinuation of that phase



- Early Childhood Programming
  - Most Early Childhood Program action is on the federal level: 13 to 14 new Early Head Start Programs are being proposed using federal dollars
  - Two federal funding streams will have an impact on Kansas and Early Childhood:
    - Early Childhood Advisory Council funding (\$381,000 over the next three years; coordination and collaboration)
    - Early Childhood Challenge Grants (\$3 billion over the next eight years; standards reform, quality initiatives improving programs for benefit of disadvantaged children; increase number of children entering kindergarten and parents' access to early learning programs)
- Update Regarding Catastrophic Special Education Aid Hearing at LEPC Meeting: LEPC Recommendations
  - Implement 2010 Commission recommendation
  - Cap a pool of catastrophic aid money at a funding level that could not be increased
  - Make current criteria for funding more clear
  - Increase the threshold from \$25,000 to a higher amount
  - Deduct state and federal aid from the gross amount per student
- Parental Involvement: Best Practices - How Parental Involvement Boosts Student Outcomes (Kansas Parent Information Resource Center)
- Comments – Commission Member Steve Iliff
  - Problem with continued education funding – worldwide economic downturn; has affected Kansas; the state does not have the money
  - Comparison between teacher salary increases and private sector salaries – October 2008 marked a divergence in their comparability. Teachers in general have not had to take a pay cut or lose their jobs in Kansas
  - Pension comparison between Kansas Public Employees Retirement System (KPERs) and private pensions; guarantee versus economic realities



## Forward-Looking Approaches to Education As Summary of Findings from School District Performance Audits

As a result of its charge to "review studies relating to the improving, reforming, or restructuring of the educational system," the 2010 Commission has directed the Legislative Division of Post Audit to complete 15 school performance audits since 2006. Several of those audits explored innovative formats and methods of providing K-12 education. A summary of the most significant findings related to innovations follows.

### Educational Settings

In recent years, parents have advocated for choice in the public school system. Many see charter, magnet, and alternative schools as a way to allow that choice. Kansas offers all three:

- **Charter schools** are innovative public schools that operate under local boards of education. In many cases, charter schools receive waivers that free them from some of the rules and regulations other schools must follow. Research on the effectiveness of charter schools is mixed. Some of the studies found that charter schools outperformed traditional public schools, while others have found that they performed worse. In Kansas, charter schools tended to have fewer special education and free-lunch students than traditional schools. Overall, charter school students scored lower on the 2005-06 State assessments than students in traditional settings.
- **Magnet schools** typically have a theme and try to attract a diverse group of students from across a city. Overall, research results on magnet schools were limited and mixed. In Kansas, magnet schools tended to have a slightly lower percentage of special education students than traditional schools, but a greater percentage of free-lunch students. On the 2005-06 State assessments, magnet schools outperformed traditional schools at the high school level, but performed worse at the elementary and middle school levels.
- **Alternative schools** generally serve students who have difficulty in the traditional school environment. State law limits these schools to grades seven through 12. While more recent research is limited, older research showed that alternative schools can have a small positive effect on student performance. In Kansas, alternative schools have fewer special education students but more free-lunch students than traditional schools. Their students performed significantly worse than traditional school students on the 2005-06 State assessments. Because alternative schools generally serve students who have not been successful in traditional schools, it's not surprising that their test scores tended to be lower.
- **Virtual schools** offer all coursework online so students may access it at any time. Some offer the same curriculum that the "bricks-and-mortar" schools use. This format offers flexibility for students who may need to attend class outside of traditional hours. It also allows tailoring of coursework and instruction for a particular learning pace or style. On the 2005-06 State assessments, virtual school students tended to perform worse than students in traditional schools. Given that virtual schools often attract students who are struggling or have dropped out of school, it seems likely that those students' test scores would be lower.



## Instructional Methods

In 1983, the National Commission on Excellence in Education released the report, *A Nation at Risk*. This report discussed some of the problems in American education and highlighted the need for reform. Since then, demands from parents, falling test scores, and pressure to meet state standards have prompted many schools to attempt a variety of school reforms. Major approaches to the reforms include:

- **Alternative Scheduling** – Alternative schedules are designed to increase the time students spend in school, or to use that time more effectively. Alternative schedules are used to organize the school day, week, or year differently than is typical in traditional schools. Approaches like extended days or weeks are used to increase the total time students spend in school, while block or year-round schedules are used to organize instruction time more effectively.
- **Theme-Based Programs** – Theme-based programs are designed to keep students engaged in learning and to connect their education to their plans for after high school. Schools may offer one or more programs that are centered on a theme, such as technology, fine arts, or communications. The programs are designed to keep students engaged in their coursework by tailoring it to their interests, and to connect students' high school experiences to their plans for after high school.
- **Small Learning Communities** – Small learning communities are designed to foster the relationship between teachers and students, and among students. These schools divide the student body into smaller groups, sometimes based on a theme or career interest. Often, students will remain together with the same teachers for multiple years, which encourages better relationships. These small groups also simulate the small school environment, which fosters collegiality among students.
- **Individualized Learning** – Schools tailor the content and pace of the curriculum to each student. This method can accommodate many different paces and styles of learning. In recent years, the Department of Education has encouraged districts to use the Multi-Tier System of Supports (MTSS). The framework helps districts develop their core curriculum and supplemental services for students who are at-risk for academic failure. This framework is based on the philosophy that every child can learn and educators are responsible for student learning.
- **Comprehensive School Reform** – Many models of comprehensive school reform have been developed that change all aspects of a school. Rather than changing individual areas of a school, such as scheduling, curriculum, or school size, these reforms address many areas, including instructional format, staff development, and the structure of the day. Comprehensive school reform models that have been used in Kansas include High Schools That Work, First Things First, and America's Choice.



**FUNDING  
TESTIMONY  
FROM  
KASB**



# School Funding and the Future of Kansas

Kansas Association of School Boards, June 2009

Mark Tallman, Assistant Executive Director/Advocacy

Educational attainment is crucial to the future economic and social well-being of our society. Kansas has made vast strides in improving educational attainment. Additional funding in recent years has been used efficiently and effectively. Failure to sustain suitable funding for the educational interests of the state is not only contrary to the state constitution, it threatens the future of the state and its people.

## WHAT HAS PUBLIC EDUCATION MEANT TO KANSAS?

Despite what critics of public education claim, Kansas educational expectations and outcomes have simply never been higher than today.

**Long-Term Educational Attainment.** According to the U.S. Census, the percent of Kansans 25 and older with a high school diploma was just 28.5 percent in 1940. It has steadily increased every decade since, reaching 86 percent in 2000. Kansans with a college degree rose from 4.6 percent in 1940 to 25.8 percent in 2000.

African-American attainment in Kansas has risen even more dramatically, from 16 percent with a high school diploma in 1940 to 79.7 in 2000; and just 2.3 percent with a college degree in 1940 to 14.9 percent in 2000.

**Progress in Recent Years.** According to the latest estimates from the National Center for Education Statistics, these trends have continued since 2000, with the percent of Kansans 25 and older with a high school diploma increasing from 86 percent to 88.7 percent in 2005, and those with a college degree increasing from 25.8 percent to 28.7 percent. Among Kansans 18 to 24, the percent with a high school diploma increased from 78.3 percent to 84.2 percent between 2000 and 2005.

Yet another indicator is the cumulative promotion index, which measures the percent of students graduating in four years. A report from *Education Week* and *Editorial Projects in Education* says the Kansas index rose from 72.8 percent in 1996 to 75.4 percent in 2006, and Kansas was one of a minority of states showing improvement between 2005 and 2006.

**Economic Impact of Education.** Education has become the single most critical factor in social and economic well-being. Most would agree the benefits of education go far beyond earning power alone, but that is one of the few ways to measure the individual impact of educational attainment.

The United States is in the midst of a growing social divide based on education levels. Between 1973 and 2007, growth in family income based on education, adjusted for inflation, changed as follows:

Some high school; no degree	-15.7%
High school diploma	+3.3%
Some college	+15.8%
Bachelor's degree	+36.3%
Advanced college degree	+48.3%

As a result, educational levels strongly affect a state's economic performance. In general, states with higher levels of education also have higher per capita income and lower poverty rates. This is clearly true for Kansas, its neighbors and other Plains states.

State	Economic Prosperity Indicators		Educational Level for Population over 25 years, 2006		
	Per Capita Income, 2006 (U.S. Rank)	Estimated Poverty Rate, 2007 (U.S. Rank)	High School Diploma (U.S. Rank)	Bachelor's Degree (U.S. Rank)	Advanced Degree (U.S. Rank)
Colorado	\$39,186 (8)	12.0% (19)	88.0% (17)	34.3 (4)	12.4 (8)
Minnesota	\$38,712 (12)	9.5% (9)	90.5% (1)	30.4 (12)	9.8 (20)
<b>Kansas</b>	<b>\$34,743 (21)</b>	<b>11.2% (17)</b>	<b>88.7% (13)</b>	<b>28.6 (17)</b>	<b>9.8 (18)</b>
Nebraska	\$34,397 (23)	11.2% (18)	89.5% (8)	26.9 (22)	8.4 (30)
South Dakota	\$33,929 (26)	13.1% (30)	88.3% (15)	24.8 (32)	7.2 (43)
Iowa	\$33,236 (30)	11.0% (15)	88.9% (11)	24.0 (37)	7.4 (41)
Missouri	\$32,705 (31)	13.0% (29)	84.8% (31)	24.3 (36)	8.7 (29)
North Dakota	\$32,552 (32)	12.1% (20)	88.1% (16)	25.6 (26)	6.5 (49)
Oklahoma	\$32,210 (37)	15.9% (29)	84.3% (33)	22.1 (42)	7.2 (43)
<i>United States</i>	<i>\$36,276</i>	<i>13.0%</i>	<i>84.1%</i>	<i>27.0</i>	<i>9.9</i>

*Source: U.S. Census Bureau, Bureau of Economic Analysis*

Kansas ranks in the top half of the nation – 21<sup>st</sup> – in per capita income. Among neighboring and Plains states, only Colorado and Minnesota have higher per capita income than Kansas, with Nebraska close behind. These four states have the highest overall educational attainment. South Dakota, Iowa, Missouri, North Dakota, and Oklahoma have lower per capita income than Kansas, and lower education attainment. Kansas is a high income point on the prairie because it is a high education point as well.

Likewise, only Minnesota and Iowa had a lower poverty rate than Kansas in 2007. The states with highest poverty in the region have the lowest education levels.

If Kansans are going to prosper economically, the state must continue to increase education attainment. Of course, the same is true for the United States compared to the rest of the world.

## HOW HAS THE COST OF EDUCATION CHANGED?

Some have noted school district funding has increased significantly in recent years, although there has been almost no increase in total statewide student enrollment. Actually, that is true over a much longer period of time. Total school district enrollment today is very close to total enrollment 35 years ago. Although the number of students has not changed much over the past 35 years, the type of students, the services they receive and the outcomes expected have changed dramatically.

- **Special Education.** Federal and state requirements for disabled students began in the 1970s. The number of children served and the cost of these programs have increased dramatically, fueled by demands from parents, advocates, elected officials and the courts. The “excess cost” of special education is now more than 10 percent of district budgets, and rising every year as more services are expected in areas such as autism.
- **Children At-Risk.** For decades, it has been documented that lower income, English language learners and children from some minority groups have lagged significantly behind and proven more expensive to educate. These children comprise a much larger percentage of school district enrollments today. Districts have added numerous programs to help them succeed.

- **Demographic Changes.** The single greatest factor contributing to enrollment growth in Kansas public schools is Hispanic immigration. Without these students, Kansas enrollment would have declined over 5 percent this decade. This change is a stark contrast to decades of net out-migration from Kansas, and other Plains states. Some estimates are that over 90 percent Hispanic children in the United States are citizens. However, Hispanic high school students in Kansas currently suffer dropout rates exceeding one-third, and without dramatic change will create a huge unskilled workforce over the next generation, for whom jobs may be scarce.
- **Higher Standards.** Until fairly recent changes in the economy, it was accepted that many students could drop out of high school or leave with relatively low skills because the U.S. economy provided jobs that could support these individuals and their families. That is no longer the case. Competing in the new knowledge-based economy requires almost all students reach levels never previously expected of the public school system. Other nations are also raising educational attainment to meet and surpass expectations in the United States.

**School Costs and Kansas Income.** Addressing the changing needs of public school students has certainly increased school spending. Since 1975, school district operating budgets have increased over 700 percent. That may sound shocking until you consider Kansas per capita income increased over *800 percent* between 1970 and 2007, exceeding the national average. As Kansas school districts have improved educational attainment, earnings have increased so K-12 education has, in a sense, paid for itself. As a percent of Kansas personal income, school district operating budgets (including federal stimulus funds) are now equal to where they were in 1997, and close to the 35 year average. In other words, the overall cost of funding public education has not significantly increased compared to income.

It's true *state aid* for school districts has increased more rapidly in the past 35 years. That is because the state has assumed a larger role in funding education, both to provide more equal education opportunities and to reduce reliance on local property taxes. Increased state funding has reduced local funding.

Although spending on public education has increased significantly, it has been accompanied by equally significant increases in requirements, standards and outcomes – and has *not* significantly increased compared to Kansas personal income. However, demands for even greater outcomes continue.

## WHAT IS THE COST OF MEETING NEW EDUCATIONAL OUTCOMES?

**Rising Expectations.** The Kansas Constitution's Article Six requires a system of public education to provide for "intellectual, educational, vocational, and scientific *improvement*." In 1992, the Kansas Legislature required school accreditation be based on a system of "*measurable improvement*" in school performance. In 2003, the Kansas State Board of Education adopted the standards of the federal No Child Left Behind Act, which requires schools meet annual targets in student proficiency, based on reading and math state assessments, *increasing* every year until 2014.

**Legislative Cost Studies.** Twice in the past 10 years, the Kansas Legislature commissioned studies to determine the cost of "suitable" education funding as required by the Kansas Constitution. Both the Augenblick and Myers (2001) study and the Legislative Post Audit (2006) study came to similar conclusions. Neither study indicated public schools were failing, or performance was declining. Instead, using a total of four different approaches, the two studies found funding was inadequate to meet increasing standards, especially for students in groups with historically lower performance now being held to the same rising expectations.

It should be noted neither the Legislature nor State Board made any effort to reduce the standards when told what they would cost, even after the *Montoy* decision, which ordered the Legislature to increase school funding.

**Funding Increases and Academic Results.** Between 1998 and 2009, school district general fund budgets increased by \$941 million, or 41.6 percent. But over 60 percent of that amount (\$583 million) was targeted funding for special education, at-risk programs, bilingual education, vocational education and mandatory transportation costs. Without those increases, “regular” education funding increased just 15.8 percent over that period, or less than 1.5 percent per year. To compensate, school districts increased local option budgets by \$673 million. What were the results of that funding?

- Between 2000 and 2008, the percent of students scoring proficient or higher on all four state assessments (reading, writing, science and history/government) increased at equal to or greater than the percentage increase in both school district budgets and state aid.
- For every student group that received targeted funding increases (students with disabilities, bilingual, and free lunch), the achievement gap on state assessments narrowed substantially. This also raised the achievement of minority groups, doubling or tripling their proficiency rates.
- Kansas ACT scores for graduating seniors increased every year from 2003 to 2008, exceeding both the average and rate of increase for both Kansas and other states with universities in the “Big 12.” Kansas also has one of the highest rates of high school graduates taking the ACT.
- On the National Assessment of Education Progress, Kansas combined fourth and eighth grade reading and math scores increased from 12<sup>th</sup> in the nation in 2003 to 11<sup>th</sup> in 2005 and 7<sup>th</sup> in 2007. Kansas now has the highest combined scores among “Big 12” states.
- Between 1996 and 2006, Kansas increased its national ranking for graduation rates using the cumulative promotion index – basically the percentage of students graduating in four years – from 21<sup>st</sup> to 16<sup>th</sup>.

On every measure, Kansas academic indicators have improved; where there was targeted additional funding, the improvement was even greater, and on every national comparative measure, Kansas improved faster than the national average.

## **DO NATIONAL TESTS SHOW MOST KANSAS STUDENTS ARE FAILING?**

Some critics of Kansas public schools charge additional funding for education hasn’t been effective because less than half of Kansas fourth and eighth graders tested by the National Assessment of Education Progress scored “proficient” in reading and math. Several facts must be kept in mind.

- NAEP assessments only test a small sample of Kansas students, and are not based on Kansas academic standards. It provides a general measure of Kansas academic performance compared to other states, but is not designed to assess how students are mastering the standards adopted by Kansas education officials – as required by state law.
- The National Assessment Governing Board, which oversees NAEP policies, states “In particular, it is important to understand clearly that the Proficient achievement level does not refer to ‘at grade level.’” The NAGB also says “...students who may be considered proficient in a subject to the common usage of the term, might not satisfy the requirements of the NAEP achievement level.” In other words, the NAEP “Proficient” level is a very challenging standard. Documents from NAEP indicate that if there is a benchmark for “passing,” it is the “basic” level.

- No states have even a majority of students scoring “proficient” on each of these tests, and studies from the U.S. Department of Education also using NAEP results show both private schools and public charter schools have performance levels similar to public schools taking into account differences in student characteristics.

Here is the percentage of Kansas students scoring at both basic and proficient levels on the 2007 NAEP, compared to the U.S. average.

<b>2007 National Assessment of Education Progress</b>				
	<b>Basic or Higher</b>		<b>Proficient or Higher</b>	
	<b>Kansas</b>	<b>U.S.</b>	<b>Kansas</b>	<b>U.S.</b>
Grade 4 Math:	89%	81%	51%	39%
Grade 8 Math:	81%	70%	40%	31%
Grade 4 Reading:	72%	66%	36%	32%
Grade 8 Reading:	81%	73%	35%	29%

Obviously, a solid majority of Kansas students tested by the NAEP are “passing.” Regardless of the standard, Kansas significantly exceeds the national average. Also, every state that exceeds Kansas in the combined percentage of students at “Proficient” on all four tests spent significantly more per pupil than Kansas.

	<b>2007 NAEP, Combined Percent at Proficient</b>	<b>2006 Current Spending Per Pupil</b>	<b>Spending Per Pupil National Rank</b>
Massachusetts	201	\$11,981	5
New Jersey	174	\$14,630	2
Vermont	173	\$12,614	3
New Hampshire	168	\$10,079	13
Minnesota	168	\$9,158	21
<b>Kansas</b>	<b>162</b>	<b>\$8,392</b>	<b>30</b>

## **HOW DO KANSAS EXPENDITURES AND RESULTS COMPARE TO OTHER STATES?**

Kansas school spending is clearly effective; i.e., it produces good results. But how does the cost of those results compare to spending in other states?

The most recent national data on school spending from the National Center for Education Statistics is for FY 2006, which included the first and largest increase following the *Montoy* decision. Even after this increase, Kansas was still below the national average, and ranked in the bottom half of states on both total revenue per pupil and current spending per pupil (which excludes debt service and capital costs).

Among the nine neighboring and Plains states, Kansas ranked third in both categories of funding. Among the same states, Kansas was ranked third in adults with a high school diploma, third in adults with at least a bachelors’ degree, fourth in average ACT scores, and second in NAEP scores. Kansans are getting what they pay for from their public schools – and more.

2006 Funding Per Pupil (with U.S. Rank)			Educational Achievement (with regional rank)				
State	Total Revenue	Current Spending	Adults over 25 with:		ACT	2007 NAEP Combined	
			High School diploma	College Degree	2008 Score	Basic or Above	Proficient or Above
Minn.	\$11,010 (19)	\$9,138 (22)	90.7 (1)	30.4 (2)	22.6 (1)	321 (3)	168 (1)
Nebraska	\$10,541 (22)	\$8,736 (24)	89.5 (2)	26.9 (4)	22.1 (3)	304 (6)	143 (7)
Kansas	\$9,973 (28)	\$8,392 (31)	88.5 (4)	28.6 (3)	22.0 (4)	323 (2)	162 (2)
N. Dakota	\$9,815 (29)	\$8,603 (25)	88.1 (6)	25.6 (5)	21.6 (6)	336 (1)	154 (3)
Iowa	\$9,771 (30)	\$8,360 (32)	88.9 (3)	24.0 (8)	22.4 (2)	318 (5)	150 (5)
Missouri	\$9,585 (33)	\$8,107 (33)	84.8 (8)	24.3 (7)	21.6 (6)	296 (8)	131 (8)
Colorado	\$9,285 (38)	\$8,057 (36)	88.0 (7)	34.3 (1)	20.5 (8)	306 (7)	149 (6)
S. Dakota	\$8,904 (42)	\$7,651 (41)	88.4 (5)	24.8 (6)	22.0 (4)	321 (4)	151 (4)
Oklahoma	\$8,069 (47)	\$6,961 (47)	84.3 (9)	22.1 (9)	20.7 (9)	285 (9)	107 (9)
U.S.	\$10,771	\$9,138	84.1	27.0	21.1	290	131

## HOW WAS SCHOOL FUNDING REDUCED BY THE 2009 LEGISLATURE?

After four years of funding increases after the *Montoy* decision, the Legislature reduced state aid to public schools next year (Fiscal Year 2010) by \$80.4 million, or 2.4 percent below the current year (after rescissions). But that includes \$194.4 in federal stimulus funding, used to replace general aid and special education aid. Without that funding, which expires after two years, the cut would be \$374.8 million, or 11.2 percent. How do these cuts compare to the educational costs and the Legislature's commitments after the *Montoy* case?

Program	Requirement	Legislative Action for FY 2010
2006 Legislative Post Audit <b>Outcomes Cost Study</b> on the cost of meeting math and reading proficiency targets.	Updated in 2008 to estimate the cost of meeting performance outcomes in FY 2010 would be \$3,987.4 million.	School district general fund authority estimated at \$3,151.3 million for FY 2010, plus \$339.2 million local option budget aid. Results in a \$496.9 million shortfall. (Without stimulus funding, \$691.3 million.)
Increase school district aid at least as much as change in <b>Consumer Price Index</b> .	Legislation passed in response to <i>Montoy</i> decision, required FY 2010 state aid increase of \$142 million.	State aid was reduced by \$80.4 million. Results in a \$222.4 million net shortfall compared to the CPI.
" <b>Fourth Year</b> " base budget increase to allow districts advance planning.	Passed in 2008; funding placed in "lockbox" to provide \$59 base increase to \$4,492	Base budget reduced to \$4,280. Results in a \$212 per pupil (4.7%) reduction or \$134.8 million.
<b>Special Education State Aid</b> for the additional or "excess cost" of special services required by state and federal law.	Legislation passed in response to <i>Montoy</i> decision promised state funding for 92% of "excess cost," requiring an increase of \$4.5 million in FY 2009 and \$33.7 million in FY 2010.	Funding reduced by \$4.5 million in FY 2010, to 85% of excess cost.
<b>Capital Outlay State Aid</b> to match local mill levies for building and equipment costs (not bond issues).	Legislation passed in response to <i>Montoy</i> decision to assist districts with low property valuation per pupil. Formula requires \$25.6 million in FY 2010.	Funding eliminated. Affects only lower wealth districts that qualify for state aid; either reduces capital outlay funding or requires mill levy increase.
<b>Professional Development</b> aid and National Board Certification reimbursement.	Legislature requires districts to provide programs for continued training of teachers and administrators; districts must provide \$1,000 stipends to teacher with national board certification.	Funding eliminated. Reduces school district aid by \$2 million.

## WHAT ARE THE FUTURE PROSPECTS FOR SCHOOL FUNDING?

In the first monthly report after the end of the 2009 Legislative Session, state revenues were \$105 million below projections for May alone. This immediately caused a delay in state aid payments to schools and will likely result in additional funding cuts for public education and other areas of the state budget in FY 2010.

Based on the April, 2009, consensus revenue estimates and actions by the 2009 Legislature, the Legislative Research Department projected a \$569.6 million deficit in the state general fund for FY 2011 even before the May shortfall. If the Legislature cuts spending by that amount and took 50 percent from education, school district aid would be reduced a further \$284.8 million, equal to \$448 in the base budget per pupil. In 2012, \$194.4 million in federal stimulus funding expires, which equals another \$306 in the base.

These cumulative reductions would lower base state aid to \$3,526: \$907 or 20 percent below the level approved for FY 2009. The cumulative impact of these cuts would be \$559.6 million, or 60 percent of all the state funding added after the *Montoy* decision in 2005.

## WHAT ARE THE CONCLUSIONS AND CHOICES CONFRONTING KANSAS?

First, the future economic prosperity of Kansas students and the state as a whole depends on continuing to increase education outcomes. Those requirements are written into the state constitution, state laws and State Board regulations.

Second, achieving those outcomes will take more funding, not less, as demonstrated by the Legislative Post Audit Outcomes study and other studies; by the result of increased funding in recent years; and by the example of other states.

Third, school funding has already been significantly reduced, but the impact has been softened by federal stimulus aid. Under current projections, far deeper reductions are inevitable unless action is taken. Deeper reductions will erode the progress made in recent years.

Fourth, unless Kansas is prepared to embrace a future as a low skill, low wage state with declining public schools, the Governor and Legislature must find ways to provide the revenue necessary to fund the cost of high educational outcomes.

Raising revenue may be a difficult political choice, but like most sound, long-term investments, the economic consequences are clear. Deeper cuts in education will have an immediate impact by eliminating jobs, closing schools in communities and neighborhoods throughout Kansas, and reducing school district purchases. But in the long-term, it means more drop-outs, fewer skilled workers and less economic growth in the state. Because under-educated individuals are far more likely to commit crimes, require social services and have poorer health, spending less on education drives up the cost of other parts of the budget.

Raising more revenue for education, on the other hand, will require individuals and businesses to contribute more in the short term. But virtually all of those dollars will be immediately returned to the Kansas economy in wages and purchases. In the long term, education results in a more productive, innovative and prosperous economy for the benefit of the entire state – and nation.



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**1420 SW Arrowhead Road • Topeka, Kansas 66604-4024  
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785-273-3600

Testimony before the  
2010 Commission  
on

**Taxes, Education and Economic Status**  
by

**Mark Tallman, Assistant Executive Director/Advocacy**  
Kansas Association of School Boards

**August 7, 2009**

Education attainment has become the most important factor in economic success. Kansas is well poised to take advantage of this because our education system produces among the best results in the nation and in our region. Those results are threatened by state funding cuts. Barring either a dramatic economic recovery or significant additional federal aid, the only practical way to avoid such cuts is to raise more state revenue. The question is whether education and other vital services should be cut far more deeply rather than increase taxes or reconsider recent tax cuts.

**Kansas is not a “high tax” state, and the Kansas tax burden (taxes compared to personal income) has been stable for decades.**

Kansas is a highly educated state, but not a “high tax” state, ranking 23rd in the nation on state and local tax collections as a percent of personal income according to the most recent report from the National Federation of State Tax Administrators. Despite the rhetoric about “constantly rising taxes,” the Kansas tax burden has remained remarkably constant. The Kansas Legislative Research Department reports state and local government taxes as a percent of Kansas personal income has consistently ranged between about 10.5 percent and 12 percent from the 1930s to 2000. However, because of significant changes in the mix of taxes and exemptions from various taxes, it’s quite likely the individual burden for some taxpayers has increased – because it has been reduced for others.

**Tax policy alone does not drive prosperity. Prosperous states do not have low average tax burdens, and low income states do not have high tax burdens.**

If low taxes spur income growth and prosperity, low tax states should rank high on income measures. However, that is not the case.

State per capita income in 2007 ranged from a high of \$54,981 in Connecticut to a low of \$28,541 in Mississippi. The top 10 states in per capita income had an average ratio of total tax collections to state personal income of 12.17 percent. The 10 states with the lowest incomes had a slightly lower tax burden of 11.34 percent. Likewise the top 10 income states had an average national ranking of 22.4 (where 1 is the highest tax burden) and the bottom 10 had an average ranking of 26.3. In other words, high income states were more likely to be high tax states, not the reverse.

## Education attainment drives state income far more than tax burden.

Comparing states in the region on four measures of educational attainment (percent of population 18-24 that are high school completers and percent of population over the age of 24 with a high school diploma, bachelor's and advanced degrees) shows a stronger correlation to income than tax rates. By combining these measures of education to produce a national ranking of states, the 10 highest income states had an average educational rank of 12. As state incomes decline, average education rankings also decline. The bottom 10 income states had by far the worst average educational ranking: 39.2.

This can be seen even more clearly in Kansas' neighboring states and the other states in the Plains region. Of the five regional states with a lower tax burden than Kansas, only Colorado has a higher per capita income and median household income, and only Iowa had a (slightly) lower poverty rate. Lower taxes on low income is not a benefit. For example, Kansas paid about 1 percent more of their personal income in state and local taxes than Oklahoma, but had a 7.7 percent higher per capita income; 8.5 percent higher household income, and 4.7 percent fewer people living in poverty.

Tax Burden, Wealth and Education Attainment									
	Tax Collections % of Personal Income (2006)	U.S. Rank	Personal Income Per Capita (2007)	U.S. Rank	Household Income Median (2007)	U.S. Rank	Percent in Poverty (2007)	U.S. Rank	Education Attainment Adults 18 and older (Average U.S. Rank)
Nebraska	11.9%	14	\$36,471	24	\$47,085	33	11.2%	17	15
Minnesota	11.8%	19	\$41,034	11	\$55,802	10	9.5%	8	5
North Dakota	11.7%	21	\$34,846	29	\$43,753	39	12.1%	25	23
Kansas	11.7%	23	\$36,768	22	\$47,451	30	11.2%	17	10
Iowa	11.0%	34	\$35,023	27	\$47,292	32	11.0%	16	26
Oklahoma	10.6%	41	\$34,153	33	\$43,424	41	15.9%	41	40
Missouri	10.1%	44	\$34,389	32	\$45,114	37	13.0%	31	32
Colorado	9.8%	46	\$41,042	10	\$55,212	12	12.0%	22	11
South Dakota	9.1%	50	\$33,905	34	\$41,567	44	13.1%	32	30

But Kansas also had better wealth measures than two states with higher tax burdens: Nebraska and North Dakota. On the other hand, Colorado has a low tax rate but a high ranking on income measures (but also a higher poverty rate.) What the top income states in the region (Minnesota, Colorado and Kansas) have in common is not low taxes, but high education attainment. Likewise, the lowest wealth states have the lowest education levels.

## The relationship between state education levels and income isn't surprising, based on the dramatic increase in the economic value of education.

Between 1973 and 2007, inflation-adjusted income for high school drop-outs declined 15.7 percent; for high school graduates with no additional training income increased just 3.3 percent; those with some postsecondary education increased 15.8 percent and college graduates increased 36.3 percent. Low-skill jobs which can support a family have disappeared. A high wage economy demands a highly skilled workforce, which Kansas is positioned to deliver – for now.

High income jobs require strong basic skills and postsecondary training. All the tax breaks in the world won't bring these jobs to Kansas if the workforce isn't there to fill them. Attracting low skill, low wage jobs to Kansas may help a few businesses, but it won't raise living standards for most Kansans. In reality, there are far cheaper places in the world to locate low skill operations. But Kansas can compete with almost any other state – and many other nations – in the quality of its workforce.

**Lower taxes won't help the economy in the long run if states can't support strong education systems – and that takes a significant investment.**

Kansas is a leader in educating its young people. Despite the contention that money doesn't matter in educational performance, that clearly isn't true in Kansas. It was disproved by the 2006 Legislative Post Audit Outcomes study. Additional funding, wisely spent with clear outcomes-based accountability, has made an enormous difference in Kansas, as measured by state assessments, national assessments and graduation rates.

Some say Kansas school districts aren't using their funds efficiently, but as the following table shows, Kansas educational outcomes rank in the top 10, yet Kansas spent less than the national average. Kansas spends less than any other top 10 states on educational outcomes (combined percent of students scoring basic on the 2007 National Assessment of Education Progress, students scoring proficient on the NAEP, percent of 18- to 24-year-olds completing high school and the percent of adults 25 and older with a high school diploma, bachelor's degree and advanced degree).

Top 10 Education Ranking		Second 10 Education Ranking		Third 10 Education Ranking		Fourth 10 Education Ranking		Bottom 10 Education Ranking	
4.7 Vermont	\$12,614	15.8 Colorado	\$8,057	21.2 Iowa	\$8,360	29.0 Idaho	\$6,440	37.8 Oklahoma	\$6,961
5.7 Massachusetts	\$11,981	16.2 Utah	\$5,437	21.7 Wyoming	\$11,197	29.8 Missouri	\$8,107	38.7 S. Carolina	\$8,091
8.5 N. Hampshire	\$10,079	17.2 Washington	\$7,830	22.5 S. Dakota	\$7,651	30.2 Florida	\$7,759	39.0 Kentucky	\$7,682
9.0 Minnesota	\$9,138	17.2 N. Dakota	\$8,603	23.5 Illinois	\$9,149	30.3 Indiana	\$8,793	39.3 Tennessee	\$6,883
9.2 New Jersey	\$14,630	17.5 Maine	\$10,586	23.8 Ohio	\$9,598	33.2 N. Carolina	\$7,388	41.0 West Virginia	\$9,352
9.7 Connecticut	\$12,323	17.5 Pennsylvania	\$11,028	23.8 Ohio	\$9,598	33.7 California	\$8,486	41.5 Arkansas	\$7,927
11.2 Kansas	\$8,392	18.5 Wisconsin	\$9,970	24.7 Delaware	\$11,666	34.8 Georgia	\$8,565	42.5 Louisiana	\$8,402
11.3 Montana	\$8,581	19.0 Nebraska	\$8,736	25.3 Rhode Island	\$11,769	35.0 Arizona	\$6,472	43.7 Nevada	\$7,345
13.8 Virginia	\$9,447	20.3 New York	\$14,884	26.7 Alaska	\$11,460	35.7 Texas	\$7,561	44.0 Alabama	\$7,646
14.5 Maryland	\$10,670	21.2 Hawaii	\$9,876	27.5 Michigan	\$9,572	36.7 New Mexico	\$8,086	49.5 Mississippi	\$7,221
Average per pupil:	\$10,786	Average per pupil:	\$9,501	Average per pupil:	\$9,893	Average per pupil:	\$7,766	Average per pupil:	\$7,749

States with high educational attainment tend to have higher per capita and family income, and less poverty. Kansas ranks among the top states in the region in education spending, educational attainment and income. States with lower student achievement have lower incomes and more poverty. A recent study cited by the Kansas P-20 Council indicates states reap a benefit of \$209,000 for every high school graduate – nearly double the current 13-year cost of K-12 education per pupil in Kansas. Improving education reduces poverty which lowers welfare costs. Studies show improving graduation rates reduces crime. Individuals with more education tend to have better health outcomes. Every additional Kansas student better prepared to graduate and succeed in postsecondary training or college over the past decade was a successful investment, not an excessive cost.

**Educational progress is threatened by funding cuts that could wipe out two-thirds of the increase since the *Montoy* decision.**

After the Governor's budget allotments in July, total state aid for public education has been reduced a total of \$125.5 million, or 3.8 percent, below Fiscal Year 2009 (which was cut by \$21 million in base state aid during the year). But because several aid programs are actually increasing (KPERs contributions, bond and interest aid), the state aid reductions districts will face in their operating budgets will be \$168.4 million.

Nationally, it appears the economy may have hit bottom, but in Kansas, it will likely get much worse next year. The Legislative Research Department projects a \$568.6 million State General Fund (SGF) deficit for FY 2011. If the Legislature cuts spending by that amount and takes just 50 percent from education, school district aid would be reduced a further \$284.3 million, equal to \$448 in the base budget per pupil. But some legislators have said education should be cut more deeply than other programs.

In 2012, \$194.4 million in federal stimulus funding for education expires, which equals another \$306 in the base. These cumulative reductions would lower base state aid per pupil to \$3,464: \$969 or 22 percent below the level approved for FY 2009. The cumulative impact of these cuts would be \$604.2 million, or 65 percent of the state funding added after the *Montoy* decision in 2005 (\$931.7 million). In addition to deep reductions in K-12 education, the budget crisis will also have a major impact on postsecondary programs.

## **To maintain educational quality, Kansas must consider changes in its tax policy.**

The state budget has been hit hard by the current recession. But the state has also granted hundreds of millions of dollars of tax breaks and exemptions that reduced revenue and shifted the responsibility for supporting education and other public services.

Kansas had historically sought to apply taxes to the major sources – property, income and sales – very broadly, with few exceptions and at relatively low rates. But in recent years, the Legislature has increasingly authorized tax exemptions, abatements, credits and other devices that allow certain taxpayers to avoid or reduce their taxes. For example, between 1998 and 2005, the state provided income tax reductions totaling \$217 million per year, and sales tax exemptions totaling \$85 million per year. Since 2005, further tax cuts were estimated to reduce state revenue by \$180 million in FY 2010, increasing to \$239 million by FY 2013.

Many of these tax cuts were intended to promote economic development. A Kansas Legislative Post Audit report found state and local government lost \$860.2 million in revenue due to tax incentives between FY 2003 and 2007, and the state spent \$453.4 million directly for economic development programs. That same report questioned the effectiveness of those programs. Although the overall tax burden has changed very little in the past 80 years, the “average” Kansas taxpayer has experienced tax rate increases to make up for lost revenue due to special tax breaks. A much higher portion of property taxes now fall on residential properties. Sales tax rates have increased, but sales taxes do not account for the larger share of revenue because so many sales are exempt from taxation. At a minimum, these “tax expenditures” should be evaluated just as closely as actual state spending. Perhaps these policies are justified. If so, the Legislature should consider raising tax rates – as it did in the 2001-02 recession.

## **Kansas economic development efforts depend on educational quality – and government spending.**

Almost every discussion of Kansas economic development assets talk about a strong education system, skilled workforce, good infrastructure and quality of life. But when discussing tax policy, it is often as if those things simply fell from the sky, or were discovered by Lewis and Clark. In fact, those assets exist because generations of Kansas taxpayers made them priorities and were willing to pay for them.

There is clear evidence improving educational attainment is the most important economic development strategy available, and is vital to other goals. Both expanding bio-science industries and securing National Bio and Agro-Defense Facility (NBAF) are explicitly aimed at high skill, high wage employees. Both require government funding – the Kansas Bio-science Authority from state funds and the NBAF from federal funds. In addition, a state funded transportation infra-structure is a key part of economic strategies. In fact, Kansas law allows cities and counties to raise taxes for economic development purposes – a strange policy if tax increases harm economic development.

Deeper cuts in education will cause immediate economic harm by eliminating jobs, closing schools in communities and neighborhoods throughout Kansas, and reducing school district purchases. But in the long-term, it means more drop-outs, fewer skilled workers and less economic growth in the state. Because under-educated individuals are far more likely to commit crimes, require social services and have poorer health, spending less on education drives up the cost of other parts of the budget.

Raising more revenue for education, on the other hand, will require individuals and businesses to contribute more in the short term. But virtually all of those dollars will be immediately returned to the Kansas economy in wages and purchases. In the long term, education results in a more productive, innovative and prosperous economy for the benefit of the entire state – and nation.

Our education system will determine whether the next generation can make the American dream a reality. Previous generations believed in sacrifice for the future. What choice will this generation make?

### State Per Capita Income, Tax Burden and Education Attainment

State Rank	State Name	Per Capita Income 2007	Tax Collections: % of Personal Income	Taxes: % of Personal Income (State Rank)	Education Attainment Ranking
1	Connecticut	\$54,981	11.9	15	2
2	New Jersey	\$49,511	12.5	9	9
3	Massachusetts	\$48,995	10.9	35	3
4	Wyoming	\$47,047	16.6	1	27
5	Maryland	\$46,471	11.1	30	5
6	New York	\$46,364	15.7	2	16
7	California	\$41,805	12.1	13	28
8	Virginia	\$41,727	10.5	42	11
9	New Hampshire	\$41,639	9.2	49	5
10	Washington	\$41,203	11.2	28	14
<b>10 State Average</b>			<b>12.17</b>	<b>22.4</b>	<b>12</b>
11	Colorado	\$41,192	9.8	46	11
12	Minnesota	\$41,105	11.8	19	5
13	Illinois	\$41,012	11.2	27	18
14	Delaware	\$40,112	11.6	23	28
15	Alaska	\$40,042	15.1	3	24
16	Nevada	\$39,853	10.8	38	48
17	Rhode Island	\$39,829	12.2	12	18
18	Hawaii	\$39,242	14	6	4
19	Pennsylvania	\$38,793	11.4	25	22
20	Florida	\$38,417	10.8	40	32
<b>10 State Average</b>			<b>11.87</b>	<b>23.9</b>	<b>21</b>
21	Vermont	\$37,483	13.5	7	1
22	Texas	\$37,083	10	45	45
23	Kansas	\$36,525	11.7	22	10
24	Nebraska	\$36,372	11.9	14	15
25	Wisconsin	\$36,272	12.3	11	20
26	North Dakota	\$36,082	11.7	21	23
27	South Dakota	\$35,760	9.1	50	30
28	Oregon	\$35,143	10.8	39	21
29	Louisiana	\$35,100	14.3	5	43
30	Oklahoma	\$34,997	10.6	41	40
<b>10 State Average</b>			<b>11.59</b>	<b>25.5</b>	<b>24.8</b>
31	Iowa	\$34,916	10	34	26
32	Ohio	\$34,468	11.8	17	31
33	Michigan	\$34,423	10.9	37	25
34	Maine	\$33,991	14.3	4	17
35	Missouri	\$33,964	10.1	44	32
36	North Carolina	\$33,735	11.3	26	38
37	Georgia	\$33,499	10.9	36	36
38	Tennessee	\$33,395	9.3	48	41
39	Montana	\$33,225	11.1	32	11
40	Indiana	\$33,215	11.9	16	39
<b>10 State Average</b>			<b>11.16</b>	<b>29.4</b>	<b>29.6</b>
41	Arizona	\$32,833	11	33	35
42	Alabama	\$32,419	9.6	47	47
43	Idaho	\$31,804	11.2	29	37
44	South Carolina	\$31,103	10.3	43	42
45	Kentucky	\$30,824	11.5	24	46
46	New Mexico	\$30,706	12.9	8	34
47	Arkansas	\$30,177	11.7	20	49
48	Utah	\$29,831	11.8	18	8
49	West Virginia	\$29,385	12.3	10	44
50	Mississippi	\$28,541	11.1	31	50
<b>10 State Average</b>			<b>11.34</b>	<b>26.3</b>	<b>39.2</b>

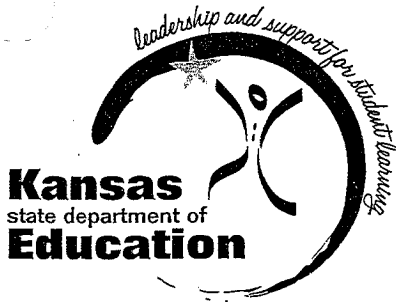
### State Ranking of Educational Attainment

Vermont	3	3	3	6	7	6	4.7	\$12,614	
Massachusetts	1	1	10	19	1	2	5.7	\$11,981	
New Hampshire	5	4	19	5	8	10	8.5	\$10,079	
Minnesota	8	4	11	1	11	19	9.0	\$9,138	
New Jersey	6	2	9	26	5	7	9.2	\$14,630	
Connecticut	19	9	6	17	4	3	9.7	\$12,323	
Kansas	7	6	8	13	16	17	11.2	\$8,392	
Montana	3	8	5	4	19	29	11.3	\$8,581	
Virginia	13	13	18	28	6	5	13.8	\$9,447	
Maryland	25	20	16	23	2	1	14.5	\$10,670	\$10,786
Colorado	21	17	30	17	3	7	15.8	\$8,057	
Utah	27	26	4	2	16	22	16.2	\$5,437	
Washington	22	15	34	9	10	13	17.2	\$7,830	
North Dakota	2	10	2	16	25	48	17.2	\$8,603	
Maine	11	17	15	12	24	26	17.5	\$10,586	
Pennsylvania	15	7	13	24	27	19	17.5	\$11,028	
Wisconsin	20	11	7	14	30	29	18.5	\$9,970	
Nebraska	23	22	11	8	21	29	19.0	\$8,736	
New York	26	23	26	34	9	4	20.3	\$14,884	
Hawaii	44	44	1	9	12	17	21.2	\$9,876	\$9,501
Iowa	12	15	13	11	36	40	21.2	\$8,360	
Wyoming	10	17	21	3	39	40	21.7	\$11,197	
South Dakota	9	12	25	15	31	43	22.5	\$7,651	
Illinois	32	31	21	30	15	12	23.5	\$9,149	
Oregon	31	28	28	20	18	16	23.5	\$8,545	
Ohio	14	11	24	24	38	32	23.8	\$9,598	
Delaware	16	25	46	27	20	14	24.7	\$11,633	
Rhode Island	39	35	19	37	13	9	25.3	\$11,769	
Alaska	34	33	44	7	21	21	26.7	\$11,460	
Michigan	36	33	17	22	34	23	27.5	\$9,572	\$9,893
Idaho	18	23	30	21	37	45	29.0	\$6,440	
Missouri	28	30	27	31	35	28	29.8	\$8,107	
Florida	29	31	35	32	28	26	30.2	\$7,759	
Indiana	17	21	38	29	42	35	30.3	\$8,793	
North Carolina	30	28	39	39	31	32	33.2	\$7,388	
California	49	46	33	45	14	15	33.7	\$8,486	
Georgia	38	39	48	38	23	23	34.8	\$8,565	
Arizona	43	41	41	36	26	23	35.0	\$6,472	
Texas	24	27	46	49	33	35	35.7	\$7,561	
New Mexico	48	48	45	40	28	11	36.7	\$8,086	\$7,766
Oklahoma	35	40	36	33	41	42	37.8	\$6,961	
South Carolina	40	36	39	41	39	37	38.7	\$8,091	
Kentucky	33	36	37	47	47	34	39.0	\$7,662	
Tennessee	42	41	29	43	42	39	39.3	\$6,883	
West Virginia	41	43	23	42	50	47	41.0	\$9,352	
Arkansas	37	38	32	44	49	49	41.5	\$7,927	
Louisiana	46	48	41	28	46	46	42.5	\$8,402	
Nevada	45	45	50	35	45	42	43.7	\$7,345	
Alabama	47	47	43	45	44	38	44.0	\$7,646	
Mississippi	50	50	49	50	48	50	49.5	\$7,221	\$7,749

**AYP**  
**INFORMATION**  
**FROM**  
**KSDE**







## Division of Fiscal & Administrative Services

785-296-3872  
785-296-0459 (fax)

120 SE 10th Avenue • Topeka, KS 66612-1182 • (785) 296-6338 (TTY) • www.ksde.org

October 2, 2009

TO: 2010 Commission

FROM: Dale M. Dennis, Deputy  
Commissioner of Education

SUBJECT: 2009 Annual Yearly Progress (AYP)

In response to your request for information on the 2009 Annual Yearly Progress (AYP) status of school districts, attached is the following information.

- Summary of AYP Status of School Districts
- Table I--Schools with 100 percent proficiency.  
There were no districts with 100 percent proficiency.
- Table II--Schools that made AYP.
- Table III--Schools that did not make AYP.
- Table IV--Unified school districts that made AYP.
- Table V--Unified school districts that did not make AYP.
- Annual Yearly Progress (AYP) targets and trends.

As you are aware, standards required for meeting proficiency increases each year and will continue to increase until 2014.

2009  
ANNUAL YEARLY PROGRESS (AYP)

**SCHOOLS**

Schools with 100 percent proficiency	21
Schools that made AYP	1,217
Schools that did not make AYP	172

**SCHOOL DISTRICTS**

USD's that made AYP	261
USD's that did not make AYP	34

TABLE I

SCHOOLS WITH 100 PERCENT  
PROFICIENCY

TABLE I

**Schools with 100% Proficiency (there were no districts with 100% proficiency)**

District	District Name	Bldg	Bldg Name
D0223	Barnes	628	Linn Elem
D0223	Barnes	630	Linn High
D0224	Clifton-Clyde	658	Clifton-Clyde Grade School K-3
D0242	Weskan	1122	Weskan High
D0267	Renwick	2070	Garden Plain High
D0269	Palco	2116	Palco High
D0272	Waconda	2170	Lakeside Intermediate School
D0272	Waconda	2174	Lakeside Elem at Downs
D0272	Waconda	2178	Lakeside Elem at Glen Elder
D0272	Waconda	2179	Tipton Community School
D0279	Jewell	2370	Jewell Elementary
D0365	Garnett	4600	Mont Ida Elem
D0379	Clay Center	4994	Longford Elem
D0380	Vermillion	5038	Frankfort High
D0384	Blue Valley	5160	Olsburg Elem
D0444	Little River	6728	Little River High
D0468	Healy Public Schools	7402	Healy Elem
D0475	Geary County Schools	7602	Franklin Elem
D0482	Dighton	7778	Dighton Elem
D0503	Parsons	8589	Parsons Health Careers Academy
D0504	Oswego	8624	Oswego High

10-5

TABLE II

SCHOOLS THAT MADE AYP

TABLE II

**Total :1217 Buildings Made AYP**

District #	Building #	Building Name
D0101	102	Erie Elem
D0101	105	Erie High Charter School
D0101	108	Galesburg Elem
D0102	124	Cimarron Elem
D0102	125	Cimarron High
D0103	2780	Cheylin West Jr/Sr High
D0103	3374	Cheylin West Elem
D0105	3348	Rawlins County Elementary
D0105	3350	Rawlins County Jr/Sr High School
D0106	2926	Western Plains North Elem
D0106	2928	Western Plains High
D0106	2966	Western Plains South Elem/Jr High
D0107	2976	Rock Hills Elementary School
D0107	2977	Rock Hills High School
D0107	2978	Rock Hills Middle School
D0108	2981	Washington County High School
D0108	2983	Washington Elementary
D0109	2972	Belleville East Elementary
D0109	2974	Republic County High
D0109	2975	Republic County Middle
D0110	192	THUNDER RIDGE ELEMENTARY
D0110	193	THUNDER RIDGE HIGH SCHOOL
D0110	194	THUNDER RIDGE MIDDLE SCHOOL
D0200	132	Greeley County Elem School
D0200	134	Greeley County Jr./Sr. High
D0202	154	Junction Elementary
D0202	155	Turner Early Learning Center
D0202	156	Morris Elem
D0202	157	Midland Trail
D0202	160	Oak Grove Elem
D0202	164	Turner Elem
D0202	168	Turner High
D0203	180	Piper Elem School East
D0203	188	Piper Elem School West
D0203	189	Piper Middle
D0203	190	Piper High
D0204	210	Bonner Springs Elementary
D0204	216	Edwardsville Elem
D0204	228	Delaware Ridge Elementary
D0205	238	Bluestem Elementary School
D0205	250	Bluestem Middle School
D0206	260	Frederic Remington High
D0206	274	Remington Middle School
D0207	286	Bradley Elem
D0207	288	Eisenhower Elem

10-7

**Total :1217 Buildings Made AYP**

<b>District #</b>	<b>Building #</b>	<b>Building Name</b>
D0207	290	MacArthur Elem
D0207	294	Patton Jr High
D0208	306	Trego Grade School
D0208	308	Trego Community High
D0209	342	Moscow Elem
D0209	344	Moscow High
D0210	356	Hugoton Elem
D0210	357	Hugoton Middle
D0210	358	Hugoton High
D0211	374	Eisenhower Elem
D0211	378	Norton Jr High
D0211	380	Norton High
D0212	404	Almena Elem
D0212	406	Northern Valley High
D0212	408	Long Island Elem
D0213	424	Lenora Elem
D0214	446	Ulysses High
D0214	447	Ulysses Career Learning Academy
D0214	450	Hickok Elem
D0215	466	Lakin Elem
D0215	468	Lakin High
D0216	482	Deerfield Elem
D0216	483	Deerfield Middle School
D0216	484	Deerfield High
D0217	496	Rolla Elem (PreK-5)
D0217	498	Rolla JH/HS (6-12)
D0218	516	Elkhart Elem
D0218	524	Point Rock Academy
D0219	536	Minneola Elem
D0219	538	Minneola High
D0220	552	Ashland Elem
D0220	553	Ashland Upper
D0220	554	Ashland High
D0223	620	Hanover Elem
D0223	622	Hanover High
D0223	628	Linn Elem
D0223	630	Linn High
D0224	658	Clifton-Clyde Grade School K-3
D0224	660	Clifton-Clyde Middle School 4-8
D0224	668	Clifton-Clyde Sr High
D0225	684	Fowler Elem
D0225	686	Fowler High
D0226	700	Meade Elem
D0226	702	Meade High
D0227	722	Jetmore Elem

10-8

8-01

**Total :1217 Buildings Made AYP**

<b>District #</b>	<b>Building #</b>	<b>Building Name</b>
D0227	724	Jetmore High
D0228	751	Pawnee Heights Jr. High School @ Hanston
D0229	756	Lakewood Elementary
D0229	757	Lakewood Middle
D0229	758	Cedar Hills Elementary
D0229	765	Liberty View Elementary
D0229	767	Oxford Middle
D0229	768	Stanley Elementary
D0229	769	Blue Valley North High
D0229	770	Blue Valley High
D0229	771	Morse Elementary
D0229	772	Valley Park Elementary
D0229	773	Leawood Elementary
D0229	774	Stilwell Elementary
D0229	776	Blue Valley Middle
D0229	777	Mission Trail Elementary
D0229	778	Leawood Middle
D0229	779	Overland Trail Elementary
D0229	780	Indian Valley Elementary
D0229	781	Overland Trail Middle
D0229	782	Oak Hill Elementary
D0229	783	Cottonwood Point Elementary
D0229	784	Harmony Middle
D0229	785	Harmony Elementary
D0229	7773	Prairie Star Elementary
D0229	7774	Blue Valley Northwest High
D0229	7775	Heartland Elementary
D0229	7776	Prairie Star Middle
D0229	7777	Blue Valley West High
D0229	7786	Blue River Elementary
D0229	7787	Pleasant Ridge Middle
D0229	7788	Sunset Ridge Elementary
D0229	7790	Sunrise Point Elementary
D0230	787	Spring Hill Elementary School
D0230	790	Spring Hill High School
D0230	791	Spring Hill Intermediate School
D0230	792	Spring Hill Middle School
D0230	793	Prairie Creek Elementary
D0230	794	Insight School of KS at Hilltop Ed Center
D0231	804	Gardner Elem
D0231	808	Gardner Edgerton High
D0231	812	Edgerton Elem
D0231	814	Sunflower Elementary
D0231	815	Moonlight Elementary School
D0231	816	Madison Elementary

10.9



**Total :1217 Buildings Made AYP**

<b>District #</b>	<b>Building #</b>	<b>Building Name</b>
D0231	817	Pioneer Ridge Middle School
D0231	818	Nike Elementary
D0231	819	Wheatridge Middle School
D0232	825	Clear Creek Elem
D0232	829	Horizon Elementary
D0232	832	De Soto High School
D0232	833	Mill Valley High School
D0232	835	Monticello Trails Middle School
D0232	836	Lexington Trails Middle School
D0232	841	Prairie Ridge Elementary School
D0232	842	Mize Elementary School
D0232	843	Riverview Elementary
D0232	844	Mill Creek Middle School
D0233	845	Olathe Northwest High School
D0233	846	Regency Place Elementary
D0233	847	Frontier Trail Jr High
D0233	849	Brougham Elem
D0233	850	Central Elem
D0233	852	Fairview Elem
D0233	853	Briarwood Elem
D0233	854	Ridgeview Elem
D0233	855	Walnut Grove Elem
D0233	856	Prairie Center Elem
D0233	857	Pioneer Trail Jr High
D0233	859	Countryside Elementary
D0233	860	Westview Elem
D0233	861	Santa Fe Trail Jr High
D0233	862	Oregon Trail Jr High
D0233	864	Olathe North Sr High
D0233	865	Olathe South Sr High
D0233	868	Meadow Lane Elem
D0233	870	Rolling Ridge Elem
D0233	871	Northview Elem
D0233	872	Havencroft Elem
D0233	874	Scarborough Elem
D0233	876	Black Bob Elem
D0233	877	Tomahawk Elem
D0233	885	Olathe East Sr High
D0233	2781	Green Springs Elem
D0233	2782	Mahaffie Elem
D0233	2783	Pleasant Ridge Elem
D0233	2784	Heatherstone Elem
D0233	2785	Bentwood Elem
D0233	2786	California Trail Jr High
D0233	2787	Cedar Creek Elem

10-10

8-01

**Total :1217 Buildings Made AYP**

<b>District #</b>	<b>Building #</b>	<b>Building Name</b>
D0233	2789	Madison Place Elementary
D0233	2790	Woodland Elem
D0233	9300	Sunnyside Elementary School
D0233	9301	Chisholm Trail Junior
D0233	9302	Arbor Creek Elementary
D0233	9304	Manchester Park Elementary
D0233	9305	Clearwater Creek Elementary
D0233	9306	Prairie Trail Junior High School
D0233	9307	Ravenwood Elementary
D0234	898	Eugene Ware Elem
D0234	900	Winfield Scott Elem
D0234	902	Fort Scott Middle School
D0234	904	Fort Scott Sr High
D0235	964	Uniontown High School
D0235	966	West Bourbon Elementary
D0237	1010	Smith Center Elem
D0237	1012	Smith Center Jr Sr High
D0239	1064	Minneapolis High
D0240	1078	Bennington Elem
D0240	1080	Bennington High
D0240	1088	Tescott Elem
D0240	1090	Tescott High
D0241	1104	Sharon Springs Elem
D0241	1106	Wallace County High
D0242	1120	Weskan Elem
D0242	1122	Weskan High
D0243	1134	Lebo Elem
D0243	1136	Lebo High
D0243	1140	Waverly High
D0244	1152	Burlington Elem K-5
D0244	1154	Burlington High
D0245	1174	LeRoy Elem
D0245	1176	Southern Coffey County High School
D0245	1178	Gridley Elem
D0245	1182	Southern Coffey County Jr. High School
D0246	1194	Northeast Elem
D0246	1198	North East High
D0247	1220	Cherokee Elem
D0247	1226	McCune Elem
D0247	1230	South East High
D0247	1232	Weir Elem
D0248	1258	R V Haderlein Elem
D0248	1260	Girard Middle
D0248	1262	Girard High
D0249	1287	Frank Layden Elem

10-11

**Total :1217 Buildings Made AYP**

<b>District #</b>	<b>Building #</b>	<b>Building Name</b>
D0249	1291	Frontenac Jr. High
D0249	1293	Frontenac Sr. High School
D0250	1302	Geo E Nettels Elem
D0250	1304	Lakeside Elem
D0250	1307	Meadowlark Elementary
D0250	1310	Westside Elem
D0251	1346	Admire Elem
D0251	1350	Americus Elem
D0251	1358	Northern Heights
D0251	1360	Reading Elem
D0252	1382	Hartford High/Neosho Rapids Jr. High
D0252	1388	Neosho Rapids K Thru 6
D0252	1392	Olpe Elem K-6
D0252	1394	Olpe Jr./Sr. High School
D0253	1406	Turning Point Learning Center
D0253	1414	Village Elem
D0253	1416	Walnut Elem
D0253	1418	W A White Elem
D0253	1424	Emporia High
D0253	1428	Logan Ave Elem
D0253	1429	Riverside Elementary
D0253	1430	Timmerman Elementary
D0254	1470	Medicine Lodge Middle School
D0254	1472	Medicine Lodge Grade School
D0254	1474	Medicine Lodge High
D0255	1516	South Barber Elem
D0255	1518	South Barber High
D0256	1536	Marmaton Valley Elem
D0256	1538	Marmaton Valley High
D0257	1556	Jefferson Elem
D0257	1558	Lincoln Elem
D0257	1560	McKinley Elem
D0257	1562	Iola Middle School
D0257	1564	Iola Sr High
D0257	1566	LaHarpe Elem
D0258	1590	Humboldt Elementary Charter School
D0258	1592	Humboldt High School
D0258	1600	Humboldt Middle School
D0259	1614	Adams Elem
D0259	1616	Blackbear Bosin Academy
D0259	1617	Marshall Middle School
D0259	1622	Benton Elem
D0259	1623	Beech Elem
D0259	1624	Black Traditional Magnet Elem
D0259	1625	Gordon Parks Academy

10-12

01-01

**Total :1217 Buildings Made AYP**

<b>District #</b>	<b>Building #</b>	<b>Building Name</b>
D0259	1627	Mead Middle School
D0259	1628	Jackson Elementary
D0259	1632	Bryant Core Knowledge Magnet
D0259	1636	Caldwell Elem
D0259	1640	Cessna Elem
D0259	1644	Chisholm Trail Elem
D0259	1646	Clark Elem
D0259	1648	Cleaveland Traditional Magnet Elementary
D0259	1650	Cloud Elem
D0259	1652	College Hill Elem
D0259	1653	Colvin Elem
D0259	1659	Emerson Open Magnet Elem
D0259	1660	Enterprise Elem
D0259	1662	Dodge Literacy Magnet
D0259	1677	Gammon Elem
D0259	1684	Griffith Elem
D0259	1688	Harry Street Elem
D0259	1690	Hyde Intl Studies/Commun Elem Magnet
D0259	1694	Irving Elementary
D0259	1695	Isely Traditional Magnet Elem
D0259	1704	Kelly Liberal Arts Academy
D0259	1706	Kensler Elem
D0259	1708	Bostic Traditional Magnet Elem
D0259	1710	Lewis Open Magnet Elem
D0259	1736	McCollom Elem
D0259	1740	McLean Science/Tech Magnet Elem
D0259	1744	Minneha Core Knowledge Elem
D0259	1754	O K Elem
D0259	1756	Park Elementary
D0259	1758	Payne Elem
D0259	1760	Peterson Elem
D0259	1766	Riverside Leadership Magnet Elementary
D0259	1778	Pleasant Valley Elem
D0259	1796	White Elem
D0259	1800	Woodland Health / Wellness Magnet Elem
D0259	1804	Allison Traditional Magnet Middle
D0259	1818	Horace Mann Dual Language Magnet
D0259	1823	Northeast Magnet High School
D0259	1837	Metro Blvd Alt High
D0260	1926	Derby Middle Sch
D0260	1927	El Paso Elem
D0260	1929	Derby Sixth Grade Center
D0260	1930	Paul B Cooper Elem
D0260	1932	Pleasantview Elem
D0260	1934	Swaney Elem

10-13

**Total :1217 Buildings Made AYP**

<b>District #</b>	<b>Building #</b>	<b>Building Name</b>
D0260	1936	Wineteer Elem
D0260	1941	Derby Hills Elem
D0260	1944	Tanglewood Elem
D0260	1945	Park Hill Elementary
D0261	1955	Haysville West Middle School
D0261	1956	Campus High Haysville
D0261	1960	Freeman Elem
D0261	1964	Nelson Elem
D0261	1965	Ruth Clark Elementary K-5
D0261	1966	Oatville Elem
D0261	1968	Rex Elem
D0262	1980	Abilene Elem
D0262	1981	Wheatland Elem
D0262	1984	West Elem
D0262	1985	Valley Center Middle School
D0262	1986	Valley Center High
D0263	1989	Mulvane Academy
D0263	1992	Mulvane Elem W D Munson
D0263	1996	Mulvane High
D0263	1998	Mulvane Grade School
D0264	2010	Clearwater Elementary East
D0264	2011	Clearwater Elementary West
D0264	2012	Clearwater Middle
D0264	2014	Clearwater High
D0264	2016	Clearwater Intermediate Center
D0265	2025	Clark Davidson Elem
D0265	2026	Oak Street Elementary School K-4
D0265	2027	Goddard Middle School
D0265	2028	Challenger Intermediate School
D0265	2029	Dwight D. Eisenhower Middle School
D0265	2030	Goddard High
D0265	2031	Goddard Academy
D0265	2033	Amelia Earhart Elementary School
D0265	2034	Discovery Intermediate School
D0265	2035	Explorer Elementary School
D0266	2043	Pray-Woodman Elementary 2-5
D0266	2045	Maize South Elementary
D0266	2046	Vermillion Primary
D0266	2050	Maize Sr High
D0266	2051	Maize Central Elementary
D0267	2062	Andale Elem-Middle
D0267	2064	Andale High
D0267	2066	Colwich Elem
D0267	2068	Garden Plain Elem
D0267	2070	Garden Plain High

10-14

21-01

**Total :1217 Buildings Made AYP**

<b>District #</b>	<b>Building #</b>	<b>Building Name</b>
D0267	2074	St. Mark's Charter School
D0268	2090	Cheney Elem
D0268	2091	Cheney Middle School 6-8
D0268	2092	Cheney High
D0269	2110	Damar Jr High
D0269	2114	Palco Elem
D0269	2116	Palco High
D0270	2136	Plainville Elem
D0270	2138	Plainville High
D0271	2156	Stockton Elem
D0271	2158	Stockton High
D0272	2170	Lakeside Intermediate School
D0272	2171	Lakeside Junior High
D0272	2174	Lakeside Elem at Downs
D0272	2176	Lakeside High School at Downs
D0272	2178	Lakeside Elem at Glen Elder
D0272	2179	Tipton Community School
D0273	2214	Beloit Elem
D0273	2218	Beloit Jr-Sr High
D0274	2262	Oakley Elem
D0274	2266	Oakley Sr High
D0274	2268	Oakley Middle School
D0275	2286	Winona Elem
D0275	2288	Winona High
D0279	2370	Jewell Elementary
D0279	2372	Jewell Senior High
D0279	2374	Jewell Jr High
D0281	2412	Hill City Elem
D0281	2414	Longfellow Middle
D0281	2416	Hill City High
D0282	2442	Howard West Elk Jr-Sr High
D0282	2444	Moline Elem
D0282	2448	Severy Elem
D0283	2470	Elk Valley Elementary
D0283	2472	Elk Valley High School
D0284	2490	Chase Co Elem
D0284	2492	Chase County High
D0285	2518	Cedar Vale Elem
D0285	2520	Cedar Vale High
D0286	2544	Sedan Elem
D0286	2546	Sedan High
D0287	2559	Appanoose Elementary School
D0287	2562	West Franklin Learning Center High - Charter
D0287	2563	West Franklin Middle School
D0287	2564	Williamsburg Elementary School

10-15

**Total :1217 Buildings Made AYP**

<b>District #</b>	<b>Building #</b>	<b>Building Name</b>
D0287	2569	West Franklin High School
D0288	2584	Central Heights High
D0288	2585	Central Heights Elem
D0289	2620	Wellsville Elem
D0289	2621	Wellsville Middle School
D0289	2622	Wellsville High
D0290	2641	Eisenhower Elem
D0290	2642	Eugene Field Elem
D0290	2644	Garfield Elem
D0290	2648	Lincoln Elem
D0290	2650	Ottawa Middle School
D0290	2652	Ottawa Sr High
D0291	2666	Grinnell Grade School
D0291	2671	Grinnell Middle School
D0292	2689	Wheatland Elementary School
D0292	2691	Wheatland High School
D0293	2710	Quinter Elem
D0293	2712	Quinter Jr-Sr High
D0294	2738	Oberlin Elem
D0297	2812	St Francis Elem
D0297	2816	St Francis High
D0298	2840	Lincoln Elem
D0298	2842	Lincoln Jr/Sr High
D0299	2867	Sylvan Unified K-12
D0300	2890	South Central High School
D0300	2892	South Central Elementary School
D0300	2894	South Central Middle School
D0303	2948	Ness City Elem
D0303	2952	Ness City High
D0305	2985	Coronado Elem
D0305	2994	Heusner Elem
D0305	3000	Meadowlark Ridge Elem
D0305	3002	Oakdale Elem
D0305	3008	Schilling Elem
D0305	3014	Stewart Elem
D0305	3018	Sunset Elem
D0305	3022	Lakewood Middle School
D0305	3024	Salina South Middle
D0305	3026	Salina High Central
D0305	3027	Salina High South
D0306	3052	Southeast Saline High
D0306	3056	Southeast Saline Elem
D0307	3082	Ell-Saline Elementary
D0308	3101	Hutchinson Magnet School at Allen
D0308	3106	Faris Elementary

10-16

41-01

**Total :1217 Buildings Made AYP**

<b>District #</b>	<b>Building #</b>	<b>Building Name</b>
D0308	3108	Graber Elementary
D0308	3116	McCandless Elementary
D0308	3124	Wiley Elementary
D0308	3130	Hutchinson Middle School
D0308	3134	Hutchinson High School
D0309	3164	Nickerson Elem
D0309	3166	Nickerson High
D0309	3168	Reno Valley Middle School
D0309	3170	South Hutchinson Elem
D0310	3187	Fairfield East Elementary
D0310	3188	Fairfield High
D0310	3195	Fairfield Middle
D0310	3197	Fairfield West Elementary
D0311	3218	Pretty Prairie Elem
D0311	3220	Pretty Prairie High
D0311	3222	Pretty Prairie Middle
D0312	3232	Haven Elem
D0312	3233	Haven Middle School
D0312	3234	Haven High
D0312	3238	Yoder Charter Elem School
D0312	3240	Partridge Elem
D0312	3244	Mt Hope Elem
D0313	3252	Buhler Elem
D0313	3254	Buhler High
D0313	3258	Obee Elem
D0313	3260	Prosperity Elem
D0313	3262	Prairie Hills Middle
D0313	3264	Union Valley Elem
D0314	3276	Brewster Elem
D0314	3278	Brewster High
D0315	3290	Colby Elem
D0315	3292	Colby Middle School
D0315	3294	Colby Senior High
D0315	3296	Thomas County Academy
D0316	3314	Golden Plains Middle
D0316	3316	Golden Plains High
D0316	3318	Golden Plains Elem
D0320	3388	Wamego Middle School
D0320	3396	Central Elem
D0320	3398	Wamego High
D0320	3399	West Elem
D0321	3418	Delia Charter School
D0321	3420	Emmett Elem
D0321	3426	Rossville Elem
D0321	3428	Rossville Jr.-Sr. High School

10-17



**Total :1217 Buildings Made AYP**

<b>District #</b>	<b>Building #</b>	<b>Building Name</b>
D0321	3430	St Marys Elem
D0321	3432	St. Marys Junior Senior High
D0322	3456	Onaga Elem
D0322	3458	Onaga Senior High
D0323	3488	St George Elem
D0323	3492	Westmoreland Elem
D0323	3495	Rock Creek Jr/Sr High School
D0325	3538	Phillipsburg Elem
D0325	3540	Phillipsburg Middle
D0325	3542	Phillipsburg High
D0326	3562	Logan Elem
D0326	3564	Logan High
D0327	3594	Ellsworth Elem
D0327	3598	Ellsworth High
D0327	3600	Kanopolis Middle
D0328	3634	Wilson Elem
D0328	3636	Wilson Jr/Sr High
D0328	3638	Quivira Heights Elem/Jr Hi
D0328	3640	Quivira Heights High
D0329	3650	Alma Grade School
D0329	3652	Wabaunsee Sr High
D0329	3664	Mill Creek Valley Middle School
D0329	3665	Mill Creek Valley Junior High
D0329	3667	Maple Hill Elem
D0330	3686	Mission Valley High
D0330	3687	Mission Valley Elementary and Junior High
D0331	3714	Kingman Elem
D0331	3716	Kingman High
D0331	3724	Norwich High
D0332	3748	Cunningham Elem
D0332	3750	Cunningham High
D0333	3780	Concordia Elementary
D0333	3793	Concordia Middle
D0333	3794	Concordia Jr-Sr High
D0334	3832	Glasco Elem
D0334	3834	Glasco High
D0334	3836	Miltonvale Elem
D0334	3838	Miltonvale High
D0335	3861	Jackson Heights High
D0335	3870	Jackson Heights Elem
D0336	3886	Central Elem
D0336	3887	Colorado Elem
D0336	3890	Holton Middle
D0336	3892	Holton High
D0337	3916	Royal Valley Elementary

10-18

**Total :1217 Buildings Made AYP**

<b>District #</b>	<b>Building #</b>	<b>Building Name</b>
D0337	3918	Royal Valley High
D0337	3921	Royal Valley Middle School
D0338	3936	Valley Falls Elem
D0338	3938	Valley Falls High
D0339	3948	Jefferson Co North High
D0339	3950	Jefferson County North Elem/Middle
D0340	3968	Jefferson West Elem
D0340	3969	Jefferson West Intermediate
D0340	3970	Jefferson West High
D0340	3972	Jefferson West Middle
D0341	3988	Oskaloosa Elem
D0341	3991	Oskaloosa JR-SR High School
D0342	4006	McLouth Elem
D0342	4007	McLouth Middle
D0342	4008	McLouth High
D0343	4022	Lecompton Elem
D0343	4028	Perry Elem
D0343	4029	Perry-Lecompton Middle
D0343	4030	Perry Lecompton High
D0344	4038	Pleasanton Elem
D0344	4040	Pleasanton High
D0345	4056	East Indianola Elem
D0345	4058	Elmont Elem
D0345	4060	Indian Creek Elem
D0345	4064	Lyman Elem
D0345	4066	North Fairview Elem
D0345	4068	Pleasant Hill Elem
D0345	4070	Rochester Elem
D0345	4072	West Indianola Elem
D0345	4075	Seaman Middle School
D0345	4076	Seaman High
D0346	4092	Jayhawk Elementary
D0346	4094	Jayhawk-Linn High
D0347	4118	Kinsley Jr/Sr High School 7-12
D0347	4120	Kinsley-Offerle Elementary School K-6
D0348	4140	Baldwin Elem Primary
D0348	4141	Baldwin Junior High School
D0348	4142	Baldwin High School
D0348	4144	Marion Springs
D0348	4145	Baldwin Elementary Intermediate Center
D0348	4146	Vinland Elem
D0349	4158	Stafford Elementary
D0349	4164	Stafford Middle School/High School
D0350	4180	St John Elem
D0350	4182	St John High

10-19

**Total :1217 Buildings Made AYP**

<b>District #</b>	<b>Building #</b>	<b>Building Name</b>
D0351	4196	Macksville Elem
D0351	4200	Macksville High
D0352	4222	Central Elementary School
D0352	4224	Grant Junior High
D0352	4228	Goodland High
D0352	4231	North Elem Goodland
D0352	4239	West Elem Goodland
D0353	4260	Eisenhower Elem
D0353	4265	Kennedy Elem
D0353	4266	Lincoln Elem
D0353	4274	Washington Elem
D0353	4280	Wellington High School
D0354	4294	Clafin Elem
D0354	4296	Clafin Junior/Senior High
D0355	4318	Ellinwood Elem
D0355	4320	Ellinwood Middle School
D0355	4322	Ellinwood High
D0356	4340	Conway Springs Kyle Trueblood
D0356	4341	Conway Springs Middle School
D0356	4342	Conway Springs High School
D0357	4362	Belle Plaine Elem
D0357	4363	Belle Plaine Middle
D0357	4364	Belle Plaine High
D0358	4388	Oxford Elem
D0358	4390	Oxford Jr/Sr High
D0359	4404	Argonia Elem
D0359	4406	Argonia High
D0360	4420	Caldwell Elem
D0360	4422	Caldwell Secondary School
D0361	4438	Anthony Elem
D0361	4442	Chaparral High Anthony
D0361	4458	Harper Elem
D0362	4490	Fontana Elem
D0362	4496	Lacygne Elem
D0362	4502	Parker Elem
D0362	4504	Prairie View Middle
D0362	4505	Prairie View High
D0363	4516	Holcomb Elem 4-5
D0363	4517	Holcomb Middle
D0363	4518	Holcomb High
D0363	4519	Wiley Elem
D0364	4545	Marysville Elem
D0364	4548	Marysville Jr/Sr High
D0365	4586	Irving Primary
D0365	4590	Garnett Elem

10-20

81-21

**Total :1217 Buildings Made AYP**

<b>District #</b>	<b>Building #</b>	<b>Building Name</b>
D0365	4592	Greeley Elem
D0365	4600	Mont Ida Elem
D0365	4610	Westphalia
D0365	4612	Anderson County Jr/Sr High School
D0366	4639	Yates Center Elem
D0366	4646	Yates Center High
D0367	4664	Swenson Early Childhood Education Center
D0367	4665	Osawatomie Middle School
D0367	4666	Osawatomie High
D0368	4690	Sunflower Elem
D0368	4692	Hillsdale Elem
D0368	4694	Paola Middle
D0368	4700	Paola High
D0368	4701	Cottonwood Elem
D0369	4734	Burrton Elem
D0369	4736	Burrton High
D0371	4762	Montezuma Elem
D0371	4764	South Gray High
D0372	4776	Silver Lake Elem
D0372	4778	Silver Lake Jr-Sr High
D0373	4791	Walton Rural Life Center
D0373	4796	Northridge Elem
D0373	4799	Slate Creek Elementary
D0373	4800	South Breeze Elem
D0373	4802	Sunset Elem
D0373	4805	Chisholm Middle
D0373	4807	Santa Fe Middle
D0373	4810	Newton Sr High
D0374	4834	Sublette Elem
D0374	4836	Sublette High
D0374	4838	Sublette Middle
D0375	4850	Benton Elem
D0375	4852	Circle High
D0375	4854	Oil Hill Elem
D0375	4856	Towanda Elem
D0375	4859	Circle Middle School
D0376	4862	Sterling Academy
D0376	4864	Sterling Grade School
D0376	4865	Sterling Junior High
D0376	4866	Sterling High
D0377	4888	Cummings Elem
D0377	4890	Effingham Elem
D0377	4894	Atchison Co Community High
D0377	4906	Lancaster Elem
D0377	4916	Atchison Co Community Middle

10-21

**Total :1217 Buildings Made AYP**

<b>District #</b>	<b>Building #</b>	<b>Building Name</b>
D0378	4950	Riley County Grade School
D0378	4952	Riley County High School
D0379	4970	Garfield Elem
D0379	4972	Lincoln Elem
D0379	4974	Clay Center Community Middle
D0379	4976	Clay Center Community High
D0379	4994	Longford Elem
D0379	5014	Wakefield Elem
D0379	5016	Wakefield High
D0380	5032	Centralia Elem
D0380	5034	Centralia High
D0380	5036	Frankfort Elem
D0380	5038	Frankfort High
D0381	5058	Spearville Elem
D0381	5060	Spearville Jr/Sr High
D0382	5084	Mattie O Haskins Elem
D0382	5088	Southwest Elem
D0382	5090	Liberty Middle School
D0382	5092	Pratt Sr High
D0383	5112	Amanda Arnold Elem
D0383	5113	Frank V Bergman Elem
D0383	5114	Bluemont Elementary School
D0383	5124	Lee Elem
D0383	5128	Northview Elem
D0383	5130	Theo Roosevelt Elem
D0383	5132	Woodrow Wilson Elem
D0383	5135	Susan B Anthony Middle School
D0383	5136	Manhattan High School West/East Campus
D0384	5160	Olsburg Elem
D0384	5164	Randolph Middle
D0384	5166	Blue Valley High
D0385	5177	Cottonwood Elementary
D0385	5179	Andover Middle School
D0385	5180	Andover High
D0385	5181	Robert M. Martin Elementary
D0385	5182	Meadowlark Elementary
D0385	5184	Sunflower Elementary School
D0385	5185	Andover Central Middle School
D0385	5186	Andover Central High School
D0385	5187	Wheatland Elementary
D0386	5198	Madison Elem
D0386	5202	Madison High
D0387	5215	Altoona-Midway Elementary
D0387	5223	Altoona-Midway Middle/High School
D0388	5236	Washington Elem

10-22

as-01

**Total :1217 Buildings Made AYP**

<b>District #</b>	<b>Building #</b>	<b>Building Name</b>
D0388	5238	Ellis High
D0389	5268	Eureka Jr/Sr High
D0389	5287	Marshall Elementary School
D0390	5296	Hamilton Elem
D0390	5298	Hamilton High
D0392	5332	Osborne Elem
D0392	5334	Osborne Junior/Senior High
D0393	5354	Solomon Elem
D0394	5370	Rose Hill Primary
D0394	5371	Rose Hill Middle
D0394	5372	Rose Hill High
D0394	5374	Rose Hill Intermediate
D0395	5389	La Crosse Elementary
D0395	5390	La Crosse High
D0395	5396	La Crosse Middle School
D0396	5411	Leonard C Seal Elem
D0396	5413	Marvin Sisk Middle School
D0396	5414	Douglass High
D0397	5434	Centre Elem
D0397	5436	Centre Jr/Sr High
D0398	5460	Peabody-Burns Elementary
D0399	5486	Natoma Elem
D0399	5488	Natoma High (7-12)
D0400	5498	Smoky Valley Virtual Charter School
D0400	5504	Soderstrom Elem
D0400	5505	Lindsborg Middle School
D0400	5506	Smoky Valley High
D0400	5508	Marquette Elem
D0401	5534	Chase Elem
D0401	5536	Chase High
D0401	5538	Raymond Jr High
D0402	5554	Garfield Elem
D0402	5555	Ewalt Elementary
D0402	5556	Lincoln Elem
D0402	5558	Robinson Elem
D0402	5560	Augusta Middle School
D0402	5562	Augusta Sr High
D0403	5598	Otis-Bison Elementary
D0403	5600	Otis-Bison Junior/Senior High School
D0404	5620	Riverton Elem
D0404	5621	Riverton Middle
D0404	5622	Riverton High
D0405	5636	Lyons Central Elementary
D0405	5638	Lyons Park Elementary
D0405	5640	Lyons Middle School

10-23

**Total :1217 Buildings Made AYP**

<b>District #</b>	<b>Building #</b>	<b>Building Name</b>
D0405	5642	Lyons High
D0406	5674	Wathena Elem
D0406	5676	Wathena High
D0407	5708	Lucas-Luray High
D0407	5710	Luray-Lucas Elem
D0407	5718	Bickerdyke Elem
D0407	5720	Simpson Elem
D0407	5722	Ruppenthal Middle
D0407	5724	Russell High
D0408	5746	Marion Middle
D0408	5748	Marion High
D0408	5750	Marion Elem
D0409	5761	Atchison Elementary School
D0409	5770	Atchison High School
D0409	5775	Atchison Alternative School
D0409	5776	Atchison Middle School
D0410	5812	Hillsboro Elem
D0410	5814	Hillsboro High
D0410	5820	Hillsboro Middle School
D0411	5834	Goessel Elem
D0411	5836	Goessel High
D0412	5852	Hoxie Elem
D0412	5854	Hoxie High
D0413	5871	Chanute Elementary School
D0413	5880	Royster Middle School
D0413	5882	Chanute High
D0415	5936	Hiawatha Elem
D0415	5940	Hiawatha Sr High
D0415	5950	Hiawatha Middle School
D0416	5970	Broadmoor Elementary
D0416	5972	Louisburg High
D0416	5978	Louisburg Middle
D0416	5979	Peoria Street Learning Center
D0416	5980	Rockville Elementary School
D0417	5987	Prairie Heights Middle School
D0417	5990	Council Grove Elementary/Middle
D0417	5994	Council Grove High
D0417	5998	Prairie Heights Elem
D0418	6028	Eisenhower Elementary
D0418	6030	Lincoln Elem
D0418	6032	Roosevelt Elem
D0418	6034	Washington Elem
D0418	6038	McPherson Middle School
D0418	6039	Career Academy of McPherson County
D0418	6040	McPherson High

10-24

55-01

**Total :1217 Buildings Made AYP**

<b>District #</b>	<b>Building #</b>	<b>Building Name</b>
D0419	6064	Canton-Galva Elem at Canton
D0419	6066	Canton-Galva High
D0419	6070	Canton-Galva Elem at Galva
D0420	6088	Osage City Elem
D0420	6090	Osage City High
D0420	6091	Osage City Middle School
D0421	6102	Lyndon Elem
D0421	6104	Lyndon High
D0422	6118	Delmer Day Elem/Middle School
D0422	6122	Greensburg High
D0423	6140	Moundridge Elem
D0423	6142	Moundridge High
D0423	6146	Moundridge Middle
D0424	6156	Mullinville Elem
D0424	6158	Mullinville Junior High
D0425	6170	Highland Elem
D0425	6173	Doniphan West High School
D0426	6192	Pike Valley Elem
D0426	6194	Pike Valley Jr High
D0426	6206	Pike Valley High
D0428	6256	Eisenhower Elem
D0428	6268	Jefferson Elem
D0428	6270	Lincoln Elem
D0428	6274	Park Elem
D0428	6276	Riley Elem
D0428	6280	Great Bend Middle School
D0429	6324	Troy Elem
D0429	6326	Troy High and Middle School
D0430	6348	Horton Elem
D0430	6350	Horton High
D0431	6375	Lincoln Elementary
D0431	6377	Roosevelt Elementary
D0431	6378	Hoisington Middle
D0431	6380	Hoisington High
D0432	6400	Victoria Elem
D0432	6402	Victoria High
D0433	6422	Midway Elem
D0433	6428	Doniphan West Middle School
D0434	6440	Carbondale Attendance Center
D0434	6444	Overbrook Attendance Center
D0434	6446	Santa Fe Trail High
D0434	6448	Scranton Attendance Center
D0435	6464	Garfield Elem
D0435	6466	Kennedy Elem
D0435	6470	McKinley Elem

10-25



**Total :1217 Buildings Made AYP**

<b>District #</b>	<b>Building #</b>	<b>Building Name</b>
D0435	6475	Abilene Middle School
D0435	6476	Abilene High School
D0436	6490	Lincoln Memorial Elem
D0436	6492	Caney Valley High
D0437	6512	Auburn Elementary
D0437	6517	Indian Hills Elementary
D0437	6518	Pauline Central Primary
D0437	6522	Pauline South Intermediate
D0437	6527	Washburn Rural Middle School
D0437	6528	Wanamaker Elem
D0437	6530	Jay Shideler Elementary
D0437	6532	Washburn Rural High
D0438	6559	Skyline Elem
D0438	6560	Skyline High
D0439	6572	R L Wright Elem
D0439	6574	Sedgwick High
D0440	6586	Bentley Primary School
D0440	6592	Halstead Middle School
D0440	6594	Halstead High
D0441	6618	Sabetha Elem
D0441	6619	Sabetha Middle School
D0441	6620	Sabetha High
D0441	6622	Wetmore Elem
D0441	6624	Wetmore High
D0442	6652	Nemaha Valley Elementary & Middle School
D0442	6654	Nemaha Valley High
D0443	6674	Central Elem
D0443	6678	Miller Elem
D0443	6680	Northwest Elem
D0443	6682	Sunnyside Elem
D0443	6684	Dodge City Middle School
D0443	6685	Ross Elementary School
D0443	6686	Dodge City High School
D0443	6687	Beeson Elementary
D0443	6688	Linn Elementary
D0443	6689	Soule Intermediate Center
D0443	6702	Wilroads Gardens Elem
D0444	6726	Little River Junior High
D0444	6727	Kansas Career and Technical Virtual School
D0444	6728	Little River High
D0444	6734	Windom Elem
D0445	6756	Community Elementary
D0445	6772	Field Kindley High
D0446	6821	Eisenhower Elem
D0446	6822	Lincoln Elem

10-26

12 of

**Total :1217 Buildings Made AYP**

<b>District #</b>	<b>Building #</b>	<b>Building Name</b>
D0446	6826	Washington Elem
D0446	6830	Independence Sr High
D0447	6870	Lincoln Central Elem
D0447	6871	Thayer Schools
D0447	6876	Cherryvale Sr / Middle School
D0448	6896	Inman Elem
D0448	6898	Inman Jr/Sr High School
D0449	6917	Pleasant Ridge Middle
D0449	6918	Pleasant Ridge High
D0449	6919	Pleasant Ridge Elementary
D0449	6924	Salt Creek Valley Intermediate
D0450	6940	Shawnee Heights Elem
D0450	6944	Shawnee Heights High
D0450	6945	Shawnee Heights Middle
D0450	6946	Tecumseh North Elem
D0450	6948	Tecumseh South Elem
D0451	6962	Baileyville-St. Benedict High
D0451	6964	St Benedict Elem
D0452	6982	Stanton County Elementary
D0452	6984	Stanton County High
D0452	6990	Stanton County Middle
D0453	7002	Anthony Elem
D0453	7016	Nettie Hartnett/Ben Day Elem
D0453	7018	Leavenworth West Middle School
D0453	7022	Muncie Elem
D0454	7057	Burlingame Elementary
D0454	7058	Burlingame Junior/Senior High
D0456	7094	Marais Des Cygnes Valley Elem
D0456	7096	Marais Des Cygnes Valley High
D0456	7104	Marais Des Cygnes Valley Middle
D0457	7115	Edith Scheuerman Elem
D0457	7118	Alta Brown Elem
D0457	7119	Florence Wilson Elem
D0457	7120	Garfield Elem
D0457	7124	Buffalo Jones Elem
D0457	7131	Gertrude Walker Elem
D0457	7132	Jennie Barker Elem
D0457	7133	Jennie Wilson Elem
D0457	7140	Plymell Elementary
D0457	7143	Victor Ornelas Elem
D0457	7147	Bernadine Sitts Intermediate Ctr
D0458	7160	Basehor Elem School
D0458	7164	Basehor-Linwood High School
D0458	7170	Linwood Elem
D0458	7172	Basehor-Linwood Middle School

10-27

**Total :1217 Buildings Made AYP**

<b>District #</b>	<b>Building #</b>	<b>Building Name</b>
D0458	7175	Glenwood Ridge Elementary School
D0459	7184	Bucklin Elem
D0459	7186	Bucklin High
D0460	7206	Hesston Elem
D0460	7208	Hesston Middle
D0460	7210	Hesston High
D0461	7226	Heller Elem
D0461	7228	North Lawn Elem
D0461	7232	Neodesha High
D0462	7246	Central Elem
D0462	7254	Central Jr-Sr High
D0463	7270	Udall Elem
D0463	7271	Udall Middle School
D0463	7272	Udall High
D0464	7298	Tonganoxie High
D0464	7299	Tonganoxie Middle School
D0464	7300	Tonganoxie Elem
D0465	7310	Country View Elem
D0465	7324	Irving Elem
D0465	7326	Lowell Elem
D0465	7329	Webster Elem
D0465	7330	Whittier Elem
D0465	7332	Winfield High
D0465	7333	Winfield Middle School
D0466	7356	Scott City Lower Elem
D0466	7358	Scott City Middle
D0466	7360	Scott City High
D0467	7382	R B Stewart Elem
D0467	7383	Wichita Co Jr High
D0467	7384	Wichita Co High
D0468	7402	Healy Elem
D0468	7404	Healy High
D0469	7420	Lansing Middle 6-8
D0469	7423	Lansing Elementary School
D0469	7426	Lansing High 9-12
D0470	7442	Frances Willard Elem
D0470	7443	Jefferson Elem
D0470	7448	Roosevelt Elem
D0470	7454	Arkansas City Middle Sch
D0470	7456	Arkansas City High
D0470	7458	C 4 Elem
D0470	7466	I X L Elem
D0471	7492	Dexter Elem
D0471	7494	Dexter High
D0473	7534	Blue Ridge Elem

10-28

92-07

**Total :1217 Buildings Made AYP**

<b>District #</b>	<b>Building #</b>	<b>Building Name</b>
D0473	7540	Chapman Elem
D0473	7541	Chapman Middle School
D0473	7542	Chapman High
D0473	7546	Enterprise Elem
D0473	7552	Rural Center Elem
D0474	7574	Haviland Elem
D0474	7576	Haviland High
D0475	7592	Grandview Elem
D0475	7593	Spring Valley Elementary
D0475	7596	Custer Hill Elem
D0475	7598	Eisenhower Elem
D0475	7600	Fort Riley Elem
D0475	7602	Franklin Elem
D0475	7604	Jefferson Elem
D0475	7606	Lincoln Elem
D0475	7608	Morris Hill Elem
D0475	7610	Sheridan Elem
D0475	7612	Washington Elem
D0475	7614	Westwood Elem
D0475	7616	Fort Riley Middle School
D0475	7624	Milford Elem
D0475	7630	Ware Elem
D0476	7648	Copeland Elem
D0476	7651	South Gray Jr High
D0477	7664	Ingalls Elem
D0477	7666	Ingalls High School/Junior High
D0479	7692	Crest Elementary
D0479	7694	Crest High
D0480	7714	Garfield Elem
D0480	7716	Lincoln Elem
D0480	7718	MacArthur Elem
D0480	7720	McDermott Elem
D0480	7722	McKinley Elem
D0480	7724	Southlawn Elem
D0480	7726	Washington Elem
D0481	7750	Hope Elem
D0481	7752	Hope High
D0481	7758	White City Elem
D0481	7760	White City High
D0482	7778	Dighton Elem
D0482	7782	Dighton High
D0483	7798	Kismet Elem
D0483	7800	Plains Elem
D0484	7832	Lincoln Elementary
D0484	7836	Fredonia Middle

10-29

**Total :1217 Buildings Made AYP**

<b>District #</b>	<b>Building #</b>	<b>Building Name</b>
D0484	7838	Fredonia Sr High
D0486	7874	Elwood Elem
D0487	7888	Herington Elem
D0487	7890	Herington Middle Sch
D0487	7892	Herington High
D0488	7912	Axtell High
D0488	7914	Bern Elem
D0488	7916	Bern High
D0488	7920	Summerfield Elem
D0489	7942	Kennedy Middle
D0489	7946	Lincoln Elem
D0489	7948	Washington Elem
D0489	7950	Woodrow Wilson Elem
D0489	7952	Felten Middle
D0489	7954	Hays High
D0489	7956	Kathryn O'Loughlin McCarthy Elem
D0489	7959	Roosevelt Elem
D0490	7990	Grandview Elem
D0490	7992	Jefferson Elem
D0490	7994	Lincoln Elem
D0490	7996	Skelly Elem
D0490	7998	Washington Elem
D0490	8000	El Dorado Middle
D0490	8002	El Dorado High
D0490	8007	EXTEND High School
D0491	8023	Eudora High School
D0491	8025	Nottingham Elem School
D0491	8028	Eudora West Elem School
D0492	8038	Flinthills Primary School
D0492	8046	Flinthills Intermediate School
D0492	8048	Flinthills Middle School-High School
D0493	8064	Highland Elem
D0493	8066	Park Elem
D0493	8068	Central Elem
D0493	8070	Columbus High
D0493	8086	Scammon Elem
D0494	8110	Syracuse Elem
D0494	8114	Syracuse High
D0495	8132	Hillside Elem
D0495	8134	Northside Elem
D0495	8138	Phinney Elem
D0495	8142	Larned Sr High
D0496	8166	Pawnee Heights Elementary
D0496	8170	Pawnee Heights High
D0497	8185	Lawrence Virtual School

10-30

25-01

**Total :1217 Buildings Made AYP**

<b>District #</b>	<b>Building #</b>	<b>Building Name</b>
D0497	8189	Sunflower Elementary
D0497	8190	Prairie Park Elem
D0497	8191	Broken Arrow Elem
D0497	8194	Cordley Elem
D0497	8195	Deerfield Elem
D0497	8198	Hillcrest Elem
D0497	8200	Kennedy Elem
D0497	8202	Quail Run Elementary
D0497	8204	New York Elem
D0497	8206	Pinckney Elem
D0497	8208	Schwegler Elem
D0497	8210	Sunset Hill Elem
D0497	8212	Woodlawn Elem
D0497	8213	Langston Hughes Elem
D0497	8214	Lawrence Central Jr Hi
D0497	8215	Lawrence South Jr Hi
D0497	8216	Lawrence West Jr Hi
D0497	8217	Southwest Jr High
D0497	8222	Wakarusa Valley Elem
D0497	8224	Lawrence Free State High
D0498	8238	Valley Heights Elem
D0498	8246	Valley Heights Elem
D0498	8252	Valley Heights Jr/Sr High
D0499	8264	Liberty Elem
D0499	8268	Spring Grove Primary Center
D0499	8270	Galena Middle School
D0499	8274	Galena High
D0500	8280	Central Elementary School
D0500	8281	McKinley Elementary School
D0500	8282	Silver City Elem
D0500	8286	M. Holman Academy of Excellence Charter
D0500	8290	John Fiske Elem
D0500	8298	Mark Twain Elem
D0500	8303	Noble Prentis Elem
D0500	8305	Quindaro Elem
D0500	8308	Frank Rushton Elem
D0500	8309	New Stanley Elem
D0500	8311	Eugene Ware Elem
D0500	8319	West Middle
D0500	8320	Argentine Middle
D0500	8322	Sumner Academy of Arts & Science
D0500	8323	Wyandotte High
D0500	8326	Bethel Elem
D0500	8328	Coronado Middle
D0500	8329	F L Schlagle High

10-31

**Total :1217 Buildings Made AYP**

<b>District #</b>	<b>Building #</b>	<b>Building Name</b>
D0500	8330	Claude A Huyck Elem
D0500	8332	Hazel Grove Elem
D0500	8342	Lindbergh Elem
D0500	8346	Stony Point South
D0500	8348	Stony Point North
D0500	8352	Welborn Elem
D0500	8354	White Church Elem
D0500	8358	M E Pearson Elem
D0501	8462	Highland Park Central
D0501	8471	Linn Elem
D0501	8480	McCarter Elem
D0501	8482	McClure Elem
D0501	8484	McEachron Elem
D0501	8494	Quincy Elem
D0501	8496	Quinton Heights Elem
D0501	8498	Randolph Elem
D0501	8504	State Street Elem
D0501	8506	Stout Elem
D0501	8512	Whitson Elem
D0501	8513	Williams Science and Fine Arts Magnet School
D0501	8524	Eisenhower Middle School
D0501	8540	Topeka West High
D0502	8580	Lewis Elem
D0503	8586	Garfield Elem
D0503	8587	Guthridge Elem
D0503	8588	Lincoln Elem
D0503	8589	Parsons Health Careers Academy
D0503	8596	Parsons Sr High
D0504	8620	Oswego Middle
D0504	8622	Oswego Neosho Hgts Elem
D0504	8623	Service Valley Charter Academy
D0504	8624	Oswego High
D0505	8370	St. Paul Elementary School
D0505	8372	St. Paul High School
D0505	8373	St. Paul Middle School
D0505	8636	Chetopa Elem
D0505	8638	Chetopa High
D0506	8652	Altamont Elem
D0506	8658	Bartlett Elem
D0506	8666	Edna Elem
D0506	8680	Meadowview Elem
D0506	8684	Mound Valley Elem
D0507	8694	Satanta Elem
D0507	8696	Satanta Jr-Sr High
D0508	8702	Central Elem

10-32

88 01

**Total :1217 Buildings Made AYP**

<b>District #</b>	<b>Building #</b>	<b>Building Name</b>
D0508	8704	Lincoln Elem
D0508	8708	Baxter Springs Middle
D0508	8710	Baxter Springs High
D0509	8742	South Haven Elem
D0509	8744	South Haven High
D0511	8762	Puls Elem
D0511	8764	Attica High
D0512	8774	East Antioch Elem
D0512	8782	Belinder Elem
D0512	8784	Bluejacket-Flint
D0512	8786	Briarwood Elem
D0512	8787	Broken Arrow Elem
D0512	8788	Brookridge Elem
D0512	8790	Brookwood Elem
D0512	8791	Christa McAuliffe Elem
D0512	8793	Comanche Elem
D0512	8794	Corinth Elem
D0512	8796	Crestview Elem
D0512	8798	Dorothy Moody Elem
D0512	8806	Highlands Elem
D0512	8808	John Diemer Elem
D0512	8812	Shawanoe Elem
D0512	8814	Bonjour Elem
D0512	8815	Merriam Park Elementary
D0512	8816	Ray Marsh Elem
D0512	8819	Mill Creek Elem
D0512	8822	Nieman Elem
D0512	8824	Oak Park-Carpenter Elementary
D0512	8826	Overland Park Elem
D0512	8828	Pawnee Elem
D0512	8832	Prairie Elem
D0512	8834	Rhein Benninghoven Elem
D0512	8836	Rising Star Elem
D0512	8838	Roesland Elem
D0512	8842	Rosehill Elem
D0512	8844	Rushton Elem
D0512	8846	Santa Fe Trail Elem
D0512	8858	Tomahawk Elem
D0512	8860	Trailwood Elem
D0512	8864	Westwood View Elem
D0512	8874	Indian Hills Middle
D0512	8876	Mission Valley Middle
D0512	8880	Indian Woods Middle
D0512	8886	Shawnee Mission East High
D0512	8888	Shawnee Mission North High

10-33



**Total :1217 Buildings Made AYP**

<b>District #</b>	<b>Building #</b>	<b>Building Name</b>
D0512	8890	Shawnee Mission Northwest High
D0512	8892	Shawnee Mission South High

10-34

10-34

TABLE III

SCHOOLS THAT DID NOT

MAKE AYP

10-35

TABLE III

**Total :172 Buildings did not make AYP**

District #	Building #	Building Name
D0202	167	Turner Middle School
D0204	214	Bonner Springs High
D0204	221	Robert E Clark Middle
D0205	240	Bluestem High
D0206	272	Remington Elementary at Potwin
D0214	443	Kepley Middle School
D0214	444	Sullivan Elem
D0215	467	Lakin Middle
D0218	514	Elkhart Middle School
D0218	520	Elkhart High
D0232	837	Starside Elem
D0233	851	Indian Creek Elem
D0233	858	Washington Elem
D0233	863	Indian Trail Jr High
D0233	875	Heritage Elementary
D0239	1060	Minneapolis Elementary
D0243	1138	Waverly Elem
D0244	1162	Burlington Middle 6-8
D0250	1314	Pittsburg Middle School
D0250	1316	Pittsburg High
D0253	1415	Lowther South Intermediate School 5th
D0253	1422	Emporia Middle School
D0253	1423	Lowther North Intermediate School 6th
D0259	1618	Allen Elem
D0259	1634	Buckner Performing Arts Magnet Elem
D0259	1658	Earhart Environ Magnet Elem
D0259	1674	Franklin Elem
D0259	1678	Gardiner Elem
D0259	1686	Price-Harris Communications Magnet
D0259	1693	Spaght Multimedia Magnet
D0259	1698	Jefferson Elem
D0259	1712	Lawrence Elem
D0259	1716	Lincoln Elem
D0259	1718	Linwood Elementary
D0259	1724	L'Ouverture Computer Technology Magnet
D0259	1742	Metro Meridian Alt High Mueller Aerospace/Engineering Discovery
D0259	1746	Magne
D0259	1772	Seltzer Elem
D0259	1782	Stanley Elem
D0259	1785	Stucky Middle School
D0259	1790	Washington Accelerated Learning Elem
D0259	1798	Anderson Elem
D0259	1802	Woodman Elem

10-36

**Total :172 Buildings did not make AYP**

<b>District #</b>	<b>Building #</b>	<b>Building Name</b>
D0259	1806	Brooks Magnet Middle School
D0259	1808	Curtis Middle School
D0259	1810	Coleman Middle School
D0259	1812	Hadley Middle School
D0259	1814	Hamilton Middle School
D0259	1817	Jardine Technology Middle Magnet Mayberry Cultural and Fine Arts Magnet
D0259	1824	Middle
D0259	1828	Pleasant Valley Middle School
D0259	1830	Robinson Middle School
D0259	1833	Wilbur Middle School
D0259	1834	Truesdell Middle School
D0259	1836	East High
D0259	1838	North High
D0259	1840	South High
D0259	1842	Southeast High
D0259	1844	West High
D0259	1846	Heights High
D0259	1847	Northwest High
D0259	1852	Metro Midtown Alt High
D0260	1928	Oaklawn Elem
D0260	1942	Derby High School
D0261	1958	Haysville Middle School
D0261	1961	Prairie Elementary School
D0261	1963	Learning By Design - Charter School
D0263	1997	Mulvane Middle School
D0266	2044	Maize Middle School
D0266	2047	Maize South Middle School
D0284	2488	Chase Co Middle
D0294	2740	Decatur Community Jr/Sr High
D0305	3020	Cottonwood Elementary School.
D0307	3080	Ell-Saline Middle/High School
D0308	3102	Avenue A Elementary
D0308	3114	Lincoln Elementary School
D0308	3118	Morgan Elementary
D0312	3241	Pleasantview Academy Grade School
D0312	3242	Pleasantview Academy High School
D0331	3722	Norwich Elem
D0353	4276	Wellington Middle School
D0367	4662	Trojan Elem
D0373	4817	Eby Learning Center I
D0373	4818	Eby Learning Center II
D0382	5093	Walden Center
D0383	5126	Marlatt Elem
D0383	5137	Dwight D Eisenhower Middle School

10-31

**Total :172 Buildings did not make AYP**

<b>District #</b>	<b>Building #</b>	<b>Building Name</b>
D0383	5138	Ogden Elem
D0393	5356	Solomon High
D0398	5462	Peabody-Burns Jr/Sr High School 21st Century Learning Academy Charter
D0424	6160	Element
D0424	6162	21st Century Learning Academy Charter High
D0428	6284	Great Bend High School
D0430	6344	Everest Middle
D0443	6707	Comanche Intermediate Center
D0445	6770	Roosevelt Middle
D0446	6828	Independence Middle
D0450	6938	Berryton Elem
D0453	7004	David Brewer Elem
D0453	7008	Earl M Lawson Elem
D0453	7014	Howard Wilson Elem
D0453	7017	Richard W. Warren Middle School
D0453	7020	Leavenworth Sr High
D0453	7026	Leavenworth Virtual School
D0457	7126	Georgia Matthews Elem
D0457	7128	Abe Hubert Middle School
D0457	7130	Garden City Sr High
D0457	7138	Kenneth Henderson Middle
D0457	7148	Charles O Stones Intermediate Ctr
D0465	7331	Winfield Intermediate School
D0470	7440	Adams Elem
D0475	7618	Junction City Middle School
D0475	7620	Junction City Sr High
D0480	7715	Cottonwood Intermediate School
D0480	7725	Sunflower Intermediate School
D0480	7728	Liberal South Middle
D0480	7730	Liberal West Middle
D0480	7732	Liberal Sr High
D0483	7804	Southwestern Heights Jr/Sr High
D0486	7876	Elwood High
D0491	8029	Eudora Middle School
D0495	8140	Larned Middle School
D0497	8218	Lawrence High
D0499	8272	Cornerstone Alternative Charter High School
D0500	8279	Banneker Elem
D0500	8284	Chelsea Elem
D0500	8285	Douglass Elem
D0500	8287	Thomas A Edison Elem
D0500	8288	Emerson Elem

10-38

**Total :172 Buildings did not make AYP**

<b>District #</b>	<b>Building #</b>	<b>Building Name</b>
D0500	8292	Grant Elem
D0500	8293	Bertram Caruthers Elem
D0500	8294	Fairfax Campus
D0500	8297	Fairfax Learning Center
D0500	8312	Wm A White Elem
D0500	8313	Whittier Elem
D0500	8315	Frances Willard Elem
D0500	8316	Central Middle
D0500	8317	Northwest Middle
D0500	8321	Rosedale Middle
D0500	8324	Arrowhead Middle
D0500	8327	J C Harmon High
D0500	8331	D D Eisenhower Middle
D0500	8340	John F Kennedy Elem
D0500	8350	Washington High
D0501	8442	Avondale East Elem
D0501	8444	Shaner Elem
D0501	8446	Avondale West Elem
D0501	8452	Chase Middle School
D0501	8465	Ross Elementary
D0501	8467	Hope Street Charter Academy
D0501	8469	Hope Street Academy Charter Middle
D0501	8472	Lowman Hill Elem
D0501	8474	Lundgren Elem
D0501	8478	Maude Bishop Elem
D0501	8486	Meadows Elementary
D0501	8499	Scott Computer Technology Magnet
D0501	8501	Robinson Middle School
D0501	8530	Jardine Middle School
D0501	8532	Landon Middle School
D0501	8533	Marjorie French Middle School
D0501	8536	Highland Park High
D0501	8538	Topeka High
D0501	8552	Capital City
D0503	8594	Parsons Middle School
D0506	8654	Labette County High School
D0512	8776	Apache Elem
D0512	8857	Sunflower Elem
D0512	8868	Westridge Middle
D0512	8870	Hocker Grove Middle
D0512	8878	Antioch Middle
D0512	8884	Trailridge Middle
D0512	8894	Shawnee Mission West High

10-39

10-01

TABLE IV

USD'S THAT MADE AYP

10-40

TABLE IV

**Total: 261 Districts that made AYP**

<b>District #</b>	<b>District Name</b>
D0101	Erie-Galesburg
D0102	Cimarron-Ensign
D0103	Cheylin
D0105	Rawlins County
D0106	Western Plains
D0107	Rock Hills
D0108	Washington Co. Schools
D0109	Republic County
D0110	Thunder Ridge Schools
D0200	Greeley County Schools
D0202	Turner-Kansas City
D0203	Piper-Kansas City
D0206	Remington-Whitewater
D0207	Ft Leavenworth
D0208	Wakeeney
D0209	Moscow Public Schools
D0210	Hugoton Public Schools
D0211	Norton Community Schools
D0212	Northern Valley
D0213	West Solomon Valley Sch
D0215	Lakin
D0216	Deerfield
D0217	Rolla
D0218	Elkhart
D0219	Minneola
D0220	Ashland
D0223	Barnes
D0224	Clifton-Clyde
D0225	Fowler
D0226	Meade
D0227	Jetmore
D0228	Hanston
D0229	Blue Valley
D0230	Spring Hill
D0231	Gardner Edgerton
D0233	Olathe
D0235	Uniontown
D0237	Smith Center
D0239	North Ottawa County
D0240	Twin Valley
D0241	Wallace County Schools
D0242	Weskan
D0243	Lebo-Waverly
D0245	LeRoy-Gridley

10-41



**Total: 261 Districts that made AYP**

<b>District #</b>	<b>District Name</b>
D0246	Northeast
D0247	Cherokee
D0248	Girard
D0249	Frontenac Public Schools
D0251	North Lyon County
D0252	Southern Lyon County
D0253	Emporia
D0254	Barber County North
D0255	South Barber
D0256	Marmaton Valley
D0258	Humboldt
D0260	Derby
D0262	Valley Center Pub Sch
D0263	Mulvane
D0264	Clearwater
D0265	Goddard
D0266	Maize
D0267	Renwick
D0268	Cheney
D0269	Palco
D0270	Plainville
D0271	Stockton
D0272	Waconda
D0273	Beloit
D0274	Oakley
D0275	Triplains
D0279	Jewell
D0281	Graham County
D0282	West Elk
D0283	Elk Valley
D0284	Chase County
D0285	Cedar Vale
D0286	Chautauqua Co Community
D0287	West Franklin
D0288	Central Heights
D0289	Wellsville
D0290	Ottawa
D0291	Grinnell Public Schools
D0292	Wheatland
D0293	Quinter Public Schools
D0294	Oberlin
D0297	St Francis Comm Sch
D0298	Lincoln
D0299	Sylvan Grove

10-42

04-01

**Total: 261 Districts that made AYP**

<b>District #</b>	<b>District Name</b>
D0300	Comanche County
D0303	Ness City
D0305	Salina
D0306	Southeast Of Saline
D0307	Ell-Saline
D0308	Hutchinson Public Schools
D0309	Nickerson
D0310	Fairfield
D0311	Pretty Prairie
D0312	Haven Public Schools
D0313	Buhler
D0314	Brewster
D0315	Colby Public Schools
D0316	Golden Plains
D0320	Wamego
D0321	Kaw Valley
D0322	Onaga-Havensville-Wheaton
D0323	Rock Creek
D0325	Phillipsburg
D0326	Logan
D0327	Ellsworth
D0328	Lorraine
D0329	Mill Creek Valley
D0330	Mission Valley
D0332	Cunningham
D0333	Concordia
D0334	Southern Cloud
D0335	North Jackson
D0336	Holton
D0337	Royal Valley
D0338	Valley Falls
D0339	Jefferson County North
D0340	Jefferson West
D0341	Oskaloosa Public Schools
D0342	McLouth
D0343	Perry Public Schools
D0344	Pleasanton
D0346	Jayhawk
D0347	Kinsley-Offerle
D0348	Baldwin City
D0349	Stafford
D0350	St John-Hudson
D0352	Goodland
D0353	Wellington

10-43

**Total: 261 Districts that made AYP**

<b>District #</b>	<b>District Name</b>
D0354	Claffin
D0355	Ellinwood Public Schools
D0356	Conway Springs
D0357	Belle Plaine
D0359	Argonia Public Schools
D0360	Caldwell
D0361	Anthony-Harper
D0362	Prairie View
D0363	Holcomb
D0364	Marysville
D0365	Garnett
D0366	Woodson
D0368	Paola
D0369	Burrton
D0371	Montezuma
D0372	Silver Lake
D0373	Newton
D0374	Sublette
D0375	Circle
D0376	Sterling
D0377	Atchison Co Comm Schools
D0378	Riley County
D0379	Clay Center
D0380	Vermillion
D0381	Spearville
D0382	Pratt
D0383	Manhattan-Ogden
D0384	Blue Valley
D0385	Andover
D0386	Madison-Virgil
D0387	Altoona-Midway
D0388	Ellis
D0389	Eureka
D0390	Hamilton
D0392	Osborne County
D0393	Solomon
D0394	Rose Hill Public Schools
D0395	LaCrosse
D0396	Douglass Public Schools
D0397	Centre
D0399	Paradise
D0400	Smoky Valley
D0401	Chase-Raymond
D0402	Augusta

10-44

10-01

**Total: 261 Districts that made AYP**

<b>District #</b>	<b>District Name</b>
D0403	Otis-Bison
D0404	Riverton
D0405	Lyons
D0406	Wathena
D0407	Russell County
D0408	Marion-Florence
D0409	Atchison Public Schools
D0410	Durham-Hillsboro-Lehigh
D0411	Goessel
D0412	Hoxie Community Schools
D0415	Hiawatha
D0416	Louisburg
D0418	McPherson
D0419	Canton-Galva
D0420	Osage City
D0421	Lyndon
D0422	Greensburg
D0423	Moundridge
D0425	Highland
D0426	Pike Valley
D0428	Great Bend
D0429	Troy Public Schools
D0430	South Brown County
D0431	Hoisington
D0432	Victoria
D0433	Midway Schools
D0434	Santa Fe Trail
D0435	Abilene
D0436	Caney Valley
D0437	Auburn Washburn
D0438	Skyline Schools
D0439	Sedgwick Public Schools
D0440	Halstead
D0441	Sabetha
D0442	Nemaha Valley Schools
D0444	Little River
D0447	Cherryvale
D0448	Inman
D0449	Easton
D0450	Shawnee Heights
D0451	B & B
D0452	Stanton County
D0454	Burlingame Public School
D0456	Marais Des Cygnes Valley

10-45

**Total: 261 Districts that made AYP**

<b>District #</b>	<b>District Name</b>
D0458	Basehor-Linwood
D0459	Bucklin
D0460	Hesston
D0461	Neodesha
D0462	Central
D0463	Udall
D0464	Tonganoxie
D0465	Winfield
D0466	Scott County
D0467	Leoti
D0468	Healy Public Schools
D0469	Lansing
D0470	Arkansas City
D0471	Dexter
D0473	Chapman
D0474	Haviland
D0475	Geary County Schools
D0476	Copeland
D0477	Ingalls
D0479	Crest
D0481	Rural Vista
D0482	Dighton
D0486	Elwood
D0487	Herington
D0488	Axtell
D0489	Hays
D0490	El Dorado
D0492	Flinthills
D0494	Syracuse
D0495	Ft Larned
D0496	Pawnee Heights
D0498	Valley Heights
D0502	Lewis
D0504	Oswego
D0505	Chetopa-St. Paul
D0506	Labette County
D0507	Satanta
D0508	Baxter Springs
D0509	South Haven
D0511	Attica
D0512	Shawnee Mission Pub Sch

10-46

48-01

TABLE V

USD'S THAT DID NOT  
MAKE AYP

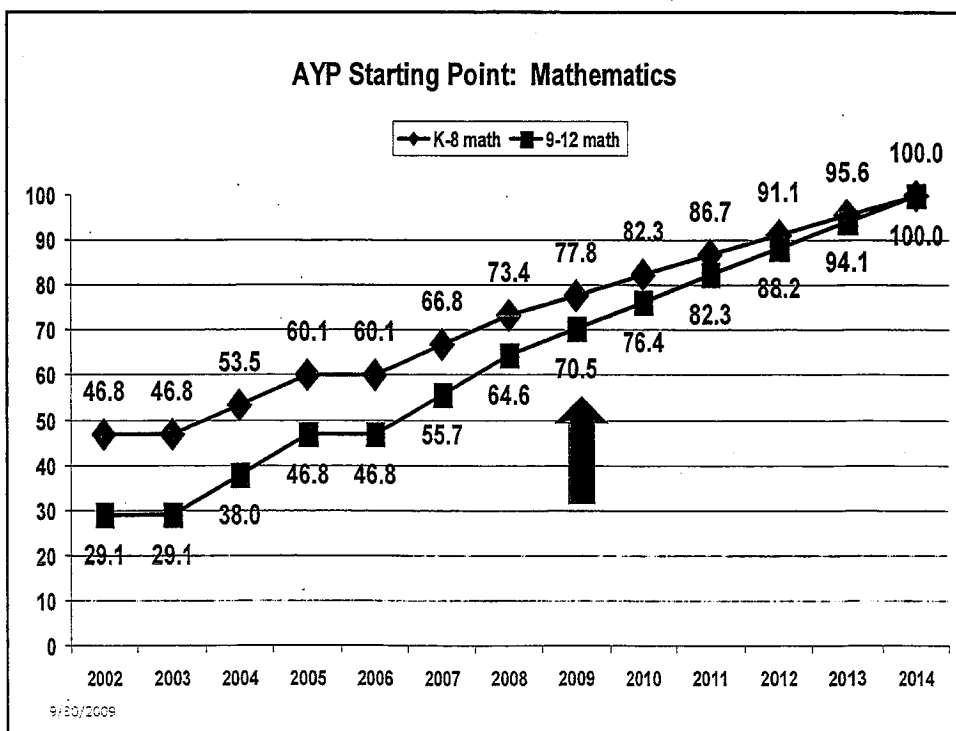
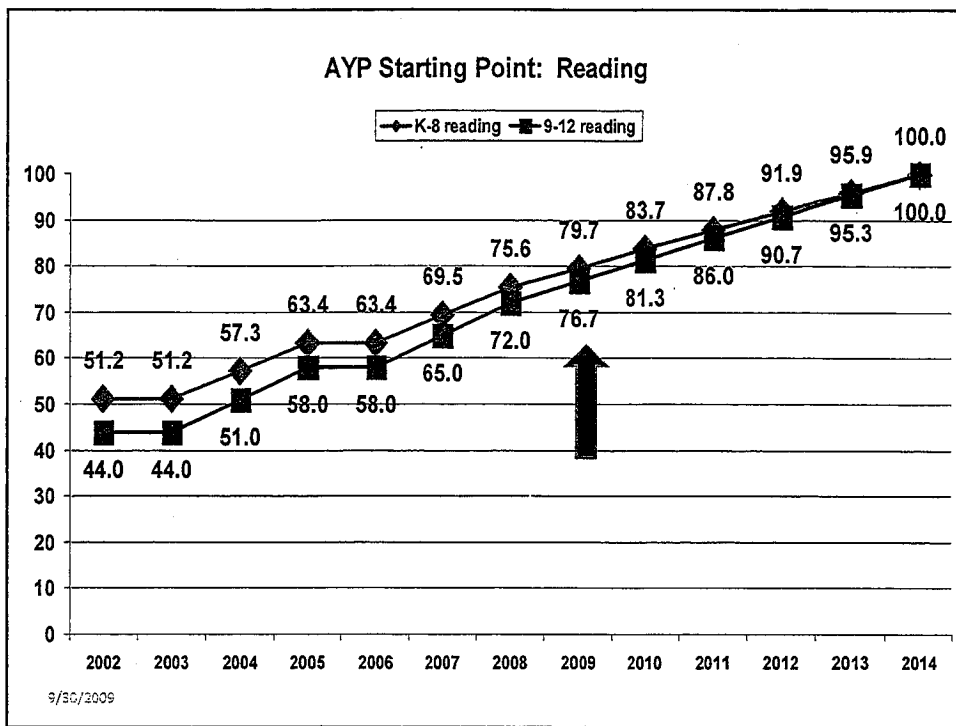
10-47

TABLE V

**Total :34 Districts that did not make AYP**

District #	District Name
D0204	Bonner Springs
D0205	Bluestem
D0214	Ulysses
D0232	De Soto
D0234	Fort Scott
D0244	Burlington
D0250	Pittsburg
D0257	Iola
D0259	Wichita
D0261	Haysville
D0331	Kingman - Norwich
D0345	Seaman
D0351	Macksville
D0358	Oxford
D0367	Osawatomie
D0398	Peabody-Burns
D0413	Chanute Public Schools
D0417	Morris County
D0424	Mullinville
D0443	Dodge City
D0445	Coffeyville
D0446	Independence
D0453	Leavenworth
D0457	Garden City
D0480	Liberal
D0483	Kismet-Plains
D0484	Fredonia
D0491	Eudora
D0493	Columbus
D0497	Lawrence
D0499	Galena
D0500	Kansas City
D0501	Topeka Public Schools
D0503	Parsons

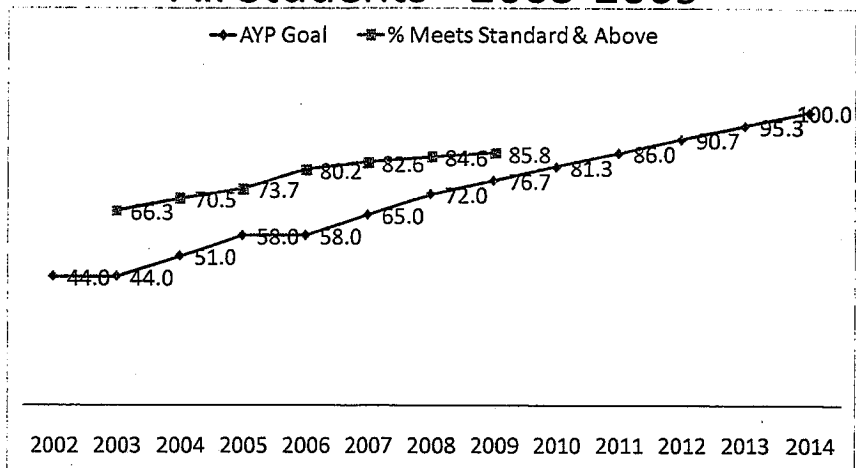
10-48



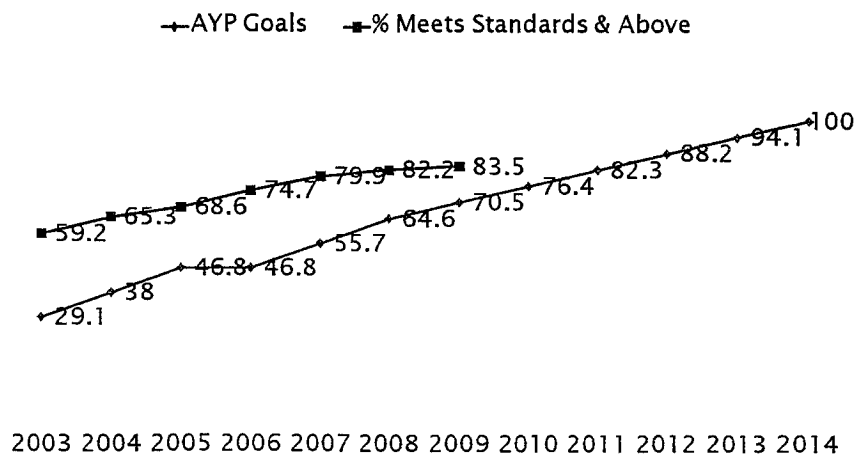
10-49



## Kansas AYP Reading Trends All Students - 2003-2009



## Kansas AYP Math Trends All Students 2003-2009



10-50

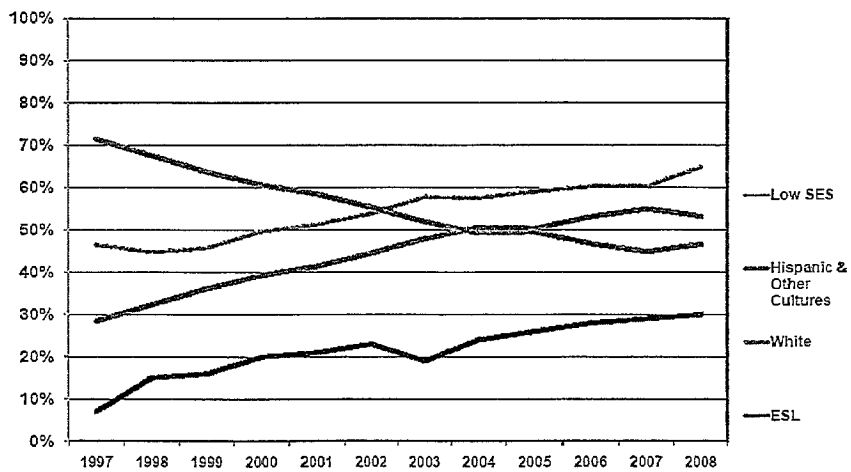
SELECTED  
TESTIMONY  
FROM  
SCHOOL DISTRICT  
SUPERINTENDENTS



# Increased Resources = Improved Achievement for ALL Students

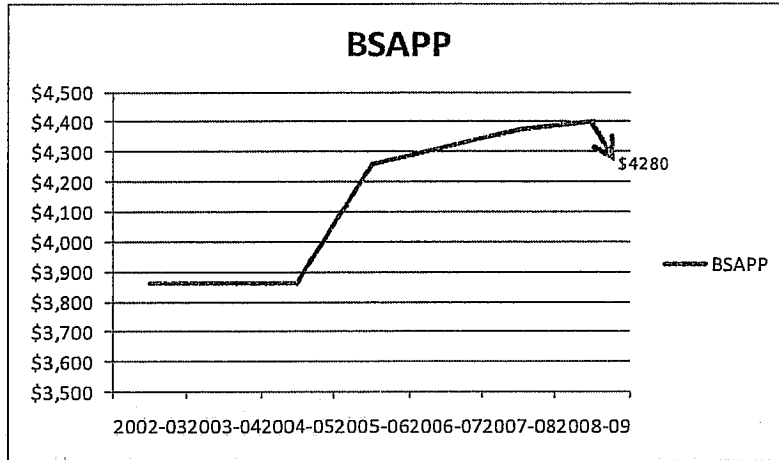
Making a difference in Emporia

## Student Demographics

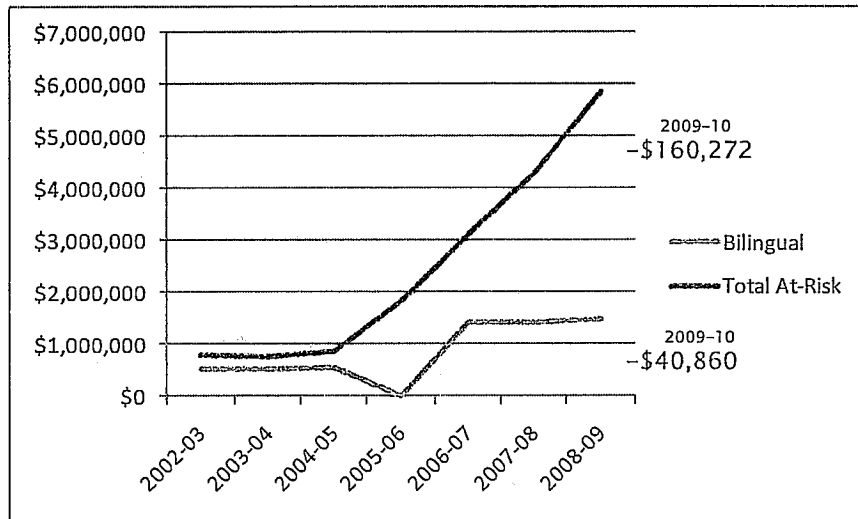


Emporia  
Public Schools

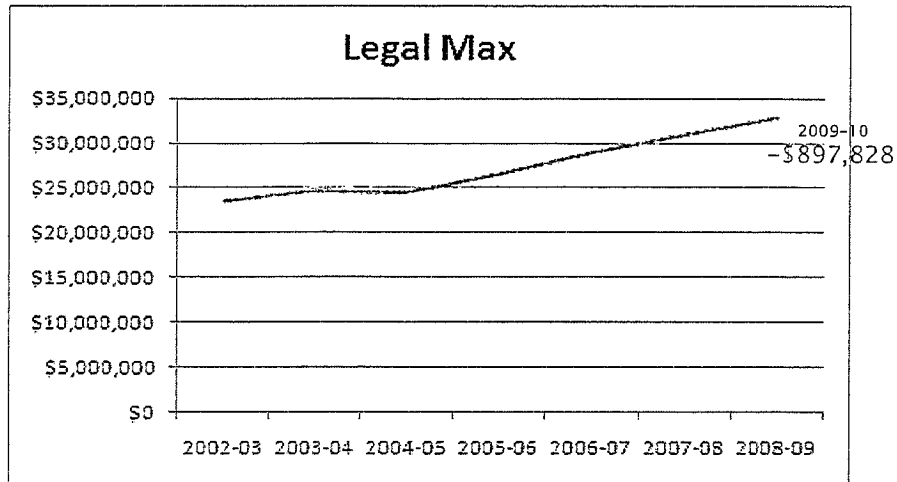
# Increased Base State Aide



# Increased Aide for Disadvantaged Students



## More Resources=Improved Achievement



## What do increased resources buy?

### MTSS

- Strong Core Curriculum
- Diagnostic assessments
- Specifically designed prescriptive interventions
- Instructional Strategists
- Instructional Technology

### Professional development

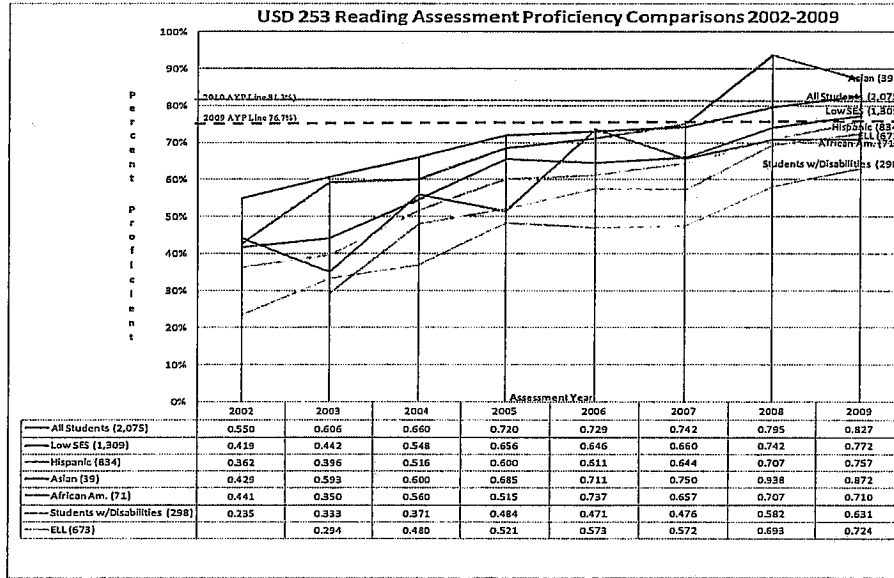
- Specific Instructional Strategies
- SIOIP
- Reading First
- ESL Endorsement

- Working with data
- Focused collaboration

### Staff

- More ESL Teachers
- Instructional Strategists
- Instructional coaches
- Collaboration Time
- Improved Salaries

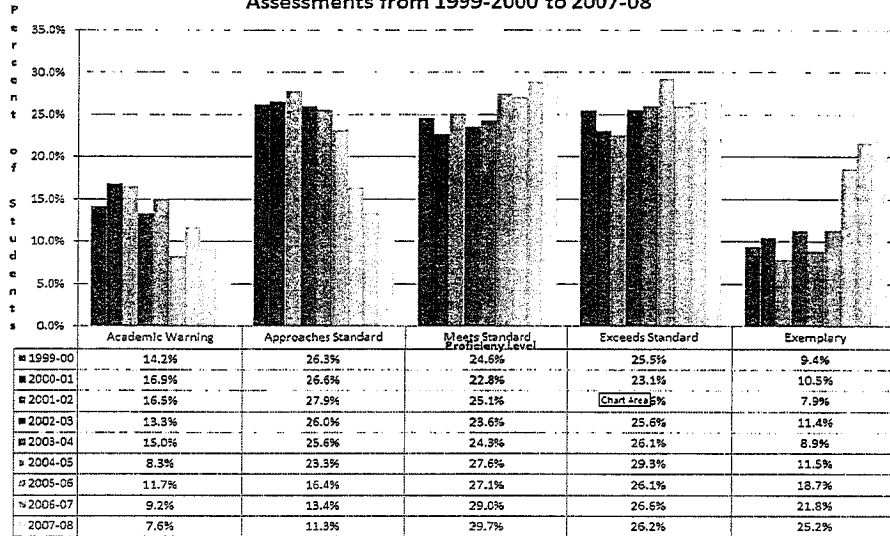
# Reading Progress



## Percentage Reduction in Reading Gap

Reading "Gap"	2002	2008	% Reduction
▶ All Students	0	0	0
▶ Low SES	13.1	5.3	59%
▶ Hispanic	18.8	8.8	53%
▶ Asian	12.1	-14.2	-
▶ African Amer	10.9	8.8	19%
▶ Studs w/Disab.	31.5	21.4	32%
▶ ELL	55.5(2003)	10.2	81%

### District Proficiency Level Comparison for the Kansas Reading Assessments from 1999-2000 to 2007-08

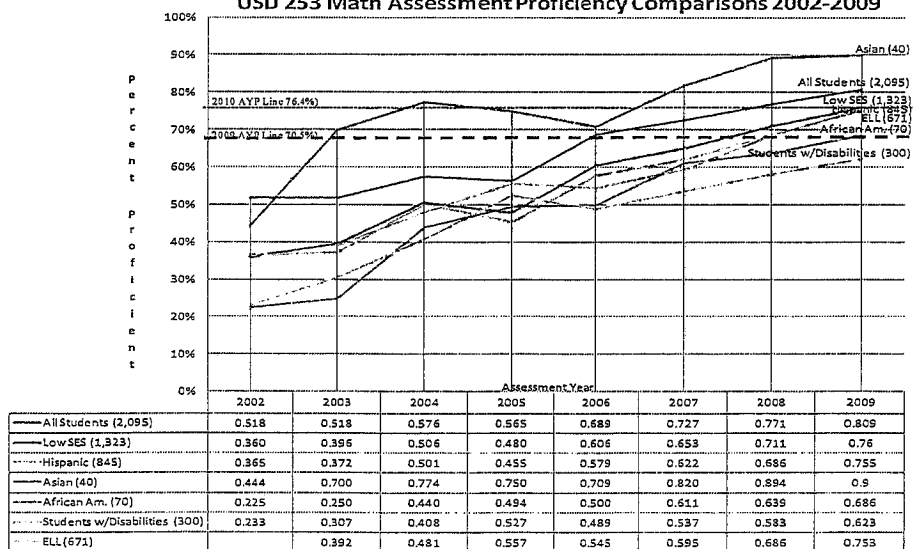


Improving Exemplary Performance-Reading

USD #253 Emporia Public Schools 7/21/2008

## Math Progress

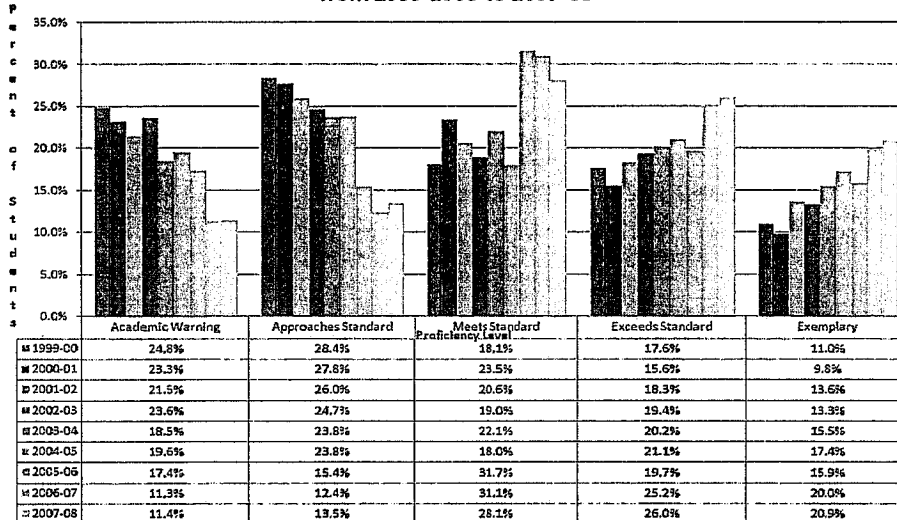
USD 253 Math Assessment Proficiency Comparisons 2002-2009



## Percentage Reduction in Math Gap

Math "Gap"	2002	2008	%Reduction
All Students	0	0	0%
Low SES	15.8	6	62%
Hispanic	15.3	8.5	44%
Asian	7.4	-12.3	-
African Americ	29.3	13.2	55%
Studs w/Disab.	28.5	18.8	34%
ELL	51.8(2003)	8.5	84%

District Proficiency Level Comparison for the Kansas Math Assessments  
from 1999-2000 to 2007-08



Improving Exemplary Performance- Math





"Money doesn't matter? That dog won't hunt in Dodge City!"  
-Shawnee County District Court Judge Terry Bullock  
"Only a fool would say money doesn't matter."  
-Dr. Eric Hanushek testifying in the Montoy case

Presentation at the 2010 Commission

M. E. Winfield  
USD 465 - Winfield

- I. Increased funding ordered by the court: What progress has been made?
- a. added 2 math teachers at the middle school and the high school;
  - b. added 4 tutoring positions at the district wide;
  - c. math district instruction coordinator (focusing on elementary math);
  - d. added 4 additional teachers to reduce class size;
  - e. added 4 year old program that services all 4 year olds (voluntary – district pays for transportation – ½ day program – the district has funded all-day kindergarten utilizing local funds for the past 15 years;
  - f. added enhanced summer school and after school programs;
  - g. increased in-service and professional development opportunities;
  - h. improved teacher salaries to reduce turnover;
  - i. increased emphasis on inclusion; hired 8 paraprofessionals to enhance program;
  - j. Reading scores on the State Assessments have increased by 22.2%; Math scores have increased by 29.7% from 2003-04 through 2008-09.
  - k. Composite ACT scores are above the state average (22.1-22.0) for 2007-2008.
- II. How have cuts in state funding affected that improvement?
- a. cut instructional budgets by 20%; cut activities budget by 30%;
  - b. cut 4 teacher positions; elementary class sizes will increase;
  - c. cut 14 support staff positions;
    - 8 paraprofessional positions – will hurt inclusion efforts;
    - 1 library/technology aid
    - 1 bus driver
    - 1 SRO (Student Resource Officer – we had only one)
    - 1 IT
    - 2 ISS supervisors (detention supervisors – they tutored students)
  - d. Teachers got no step and movement this year – lost only two teachers And did not replace
  - e. Absorbed 3 more teachers who retired;
  - f. Cut 1 administrator position;
  - g. Consolidated SPED COOP into district office facility – sold SPED BLDG; Combined some positions – reduced services for students;
  - h. Reduced CBI program for SPED;
  - i. Cut six activities positions;
  - j. Field trips and extension experiences of students were eliminated unless provided by PTO's, donations, or charging students.
  - k. Professional development was halted in February and none will be allowed this next year;
  - l. The district calendar was moved to two weeks later to escape the hot days of August (energy reduction) but the number of student contact days remained the same – however, two professional/staff training days were lost;
  - m. Driver's ed nearly double student fees for this summer program;

n. **Cut enhanced summer school and after school program.**

**Non Tangible Effects:** Although our staff understands that cuts must be made to education, the promises that were made following the court decision has weighed heavy on our education community. The plans that were crushed by the current budget cuts and the ground lost as a result of those cuts is demoralizing to our staff, parents, and students. As we always have, our community will pull together and will work to turn this situation into a positive. What we need is strong leadership and focus on the important things in education...doing right for our students and community. The long term effects of this revenue loss may be difficult to predict and overcome if the loss of revenue deepens.

**III Advice to Legislators**

- Equalize the cuts to schools across the state;
- Stop the drain on public funds by tax reductions and abatements;
- Broaden and revamp the tax base for public funds with some from property, sales, income taxes;
- Increase the statewide general fund assessment to 30 mills and initiate a reduction in LOB so that public schools regain some funding flexibility locally;
- Stop mandating more expensive programs for schools; Let us first meet the mandates of the essential and important programs;
- Stop using the Legislative Post Audit for non essential studies and surveys – it robs local and KSDE leaders and staff of valuable time and is creating terrible relationships between LPA staff and district staffs – Perhaps the leadership should better screen requests for studies and surveys requested of the LPA; Non critical studies are damaging the credibility of the LPA and support for the critical work it must do for all public officials;
- Kansas schools have shown they compare favorably with schools in other states; can the Kansas Legislature as a body recognize the fact that Kansas gets a great deal for its education dollars?

**IV Actual Cuts To USD 465 in Indicated Budgets**

1. BSAPP 3.26% (457,000 of a 14,000,000)
2. Special Education 10% cut and expenses (385,000/3,555,000 may be greater due to possible loss created by Medicaid redistribution and categorical aid redistribution;
3. Capital Outlay 25.3% cut (244,000/964,000 capital outlay budget)
4. District Cuts 5.8 % (1,086,000/18,519,000)

**V A Voice for Public Education**

Recently, I read an article in the Wichita Eagle written by a spokesman from the Flint Hills Center for Public Policy. This group has been unfriendly to public school funding and recently has promoted the idea that a 2.75% cut to the BSAPP and a 1% cut to special education is not enough and the state needs to cut more from public education.

Included in this report is a newsletter from that legislator who parrots the same theme that public education is too protected and needs to suffer greater cuts than have so far been implemented. This same legislator misquoted the actual percentage of the state general fund budget that is distributed to K-12 public education. (in his news letter he has a figure of 60% when the real figure is close to 51%)

Within my own district, we have suffered a 3.26% cut to the BSAPP (an additional .55% loss when applying the 4,280 BSAPP to the Form 150 formulas to determine our total general fund budget. Add to that a 244,000 cut to our capital outlay budget due to state equalization aid being cut to zero and a 4% cut to special education (our local contribution nearly doubled for next year from 450,000 to 835,000 or a 385,000 dollar increase). The special education fund cut may be even more depending on the claims submitted by some districts that affect the Medicaid distribution and the categorical aid distribution statewide. For USD 465, Winfield Public Schools, the total loss in revenue adding the general fund, capital outlay fund, and the special education fund totals a loss in revenues of more than 5.7%. Deeper cuts are being suggested by some legislators.

I have announced this cut locally, have visited with KASB, KSDE, KASA, our representative, Mr. Ed Trimmer, and our senator, Mr. Steve Abrams. I have not heard of any of them speaking out against further cuts to education nor has a single voice for education been established statewide to my knowledge. Meanwhile, the public is bombarded with "cut education" statements in newspapers and newsletters from those who have been opposed to improved funding to education for some time. I would recommend that the support organizations for public education better coordinate an effort to represent the truth about public education cuts. Our superintendent colleagues across the state understand that education must be a part of the strategy to balance the state's budget in the current economic crisis. What we do not understand is the only strategy being discussed is further cuts. There are many other ways to raise revenue to help balance the state budget. We need to begin the dialogue with the public about other strategies and how we must refuse to further damage the funding for public education in Kansas.

- VI On June 9, I submitted the following testimony to the KBOE. Today, I remain extremely concerned about the disparity of cuts to the capital outlay fund in my district (244,000 dollars) when some districts avoided those cuts by taking advantage of the states larger amounts of state aid by assessing capital outlay through the LOB as opposed to the traditional method described in KSA72-6428.

My hope is that the 2010 commission will examine the testimony submitted today by the educators here to testify and will give serious thought to the credible and sound suggestions and questions submitted. Thank you for the opportunity to voice my

11-11

concerns and frustrations on behalf of educators in the public schools across this great state.

Marvin Estes  
Superintendent, Winfield Public Schools

## **Open Forum Comments to the Kansas State Board of Education June 9, 2009**

Thank you for taking time to hear my comments.

My comments today are about what I perceive as unfair treatment of my school district, and others, that receive their capital outlay funds through a local tax assessment.

When the legislature passed the omnibus bill, there was a provision in the bill to cut capital outlay state equalization aid to school districts. The effect was that any district that had a local levy for capital outlay, would receive no state equalization aid. For my district, that amounted to a \$244,000 cut from a \$964,000 yearly capital outlay budget or a 25.31% reduction.

Some school districts acquire their capital outlay funds by assessing local taxes through their LOB. The reason they do this is to get a higher percentage of state equalization aid by assessing it through the LOB rather than through a local capital outlay assessment. Once the money is in the LOB fund, it is transferred to the district's capital outlay fund. The net result is the state pays more aid for the local LOB assessment than for the local capital outlay assessment. For example, in my district, a capital outlay assessment locally would generate an additional 25.31% in state equalization aid while the same amount assessed through the local LOB would generate 56% in state equalization aid. Clearly, the districts who use the LOB assessment to fund capital outlay, take advantage of the state's equalization aid. The laws allowing that option are included below.

The omnibus bill applied only to the districts whose capital outlay funds were acquired via a local assessment. Those districts that acquired their capital outlay funds via the local LOB assessment were not affected by the omnibus bill provision and received no cut in funds.

It seems unfair and disparate that some districts lost a significant amount of their capital outlay budgets while others suffered no cuts to their capital outlay budgets even though they received a greater share of state equalization aid.

I realize that the State Board of Education is not responsible for legislative action. I do believe the State Board of Education should be informed when there is perceived unequal treatment of districts, and therefore children, under the governance of the State Board.

I believe equitable cuts can be made to school districts to meet the state's financial needs in this funding crisis. I agree that these particular cuts are difficult to equalize across the state's districts...but not impossible. I ask that more effort be put into finding a way to equalize such cuts on all districts and not just an unfortunate group that made the decision not to take advantage of the distribution of state equalization aid via an unintended loophole in the state law.

I was told that the reason for cutting the capital outlay equalization aid was that it was better than cutting LOB state aid. The idea was, I assume, that LOB would be already committed to operating funds and that capital outlay money would be committed to projects that could be "delayed". Would that not depend on each district's encumbered funds in the capital outlay budget? I have read in the newspaper that education will be "held harmless", and that education received only a 2.75% funding cut. Currently, my district has cut 5.7% from its budget and must meet the costs of increased insurance rates, federal minimum wage mandates, and increased operating costs. We will make the cuts necessary and continue to educate children as you would want us to. It would be an easier task if we knew that everyone was treated equitably during these difficult times.

I urge the State Board of Education to consider supporting an effort to be fair to those districts that have been singled out for this cut to their capital outlay state equalization funds and to redistribute the cuts equally among all districts in the state of Kansas.

Marvin R. Estes

Kansas law describing how money transfers can be made from the general fund to the capital outlay fund:

KSA 72-6428 (4): "No board shall transfer moneys in any amount from the general fund to the capital outlay fund in any school year commencing after June 30, 1993, unless such board, in its adopted budget for such year, shall have budgeted a capital outlay levy at (A) not less than a 3.5 mill rate or (B) not less than the mill rate necessary to produce the same amount of money that would have been produced by a 3.5 mill rate in the 1988-89 school year whichever of (A) or (B) is the greater mill rate."

Kansas law describing how money transfers can be made from the supplemental general fund to capital outlay funds:

KSA 72-6433 (5)(c): "There is hereby established in every district that adopts a local option budget a fund which shall be called the supplemental general fund. The fund shall consist of all amount deposited therein or credited thereto according to law. Amounts in the supplemental general fund may be expended for any purpose for which expenditures from the general fund are authorized or may be transferred to the general fund of the district or to any program weighted fund or categorical fund of the district. Any unexpended and unencumbered cash balance remaining in the supplemental general fund of a district at the conclusion of any school year in which a local option budget is adopted shall be transferred to the general fund of the district."

LEGISLATIVE UPDATE # 23, JUNE 17<sup>TH</sup> 2009

**HB 2374** draws down an additional \$69.0 million dollars in American Reinvestment and Recovery Act (ARRA) funds for the Kansas Employment Security Trust Fund through the modification of three provisions of the Kansas Unemployment Insurance Compensation law.

The first modification will allow unemployment insurance compensation applicants to use an alternative wage base period when calculating benefits. The modified version will allow claimants to use the last four completed quarters including the most recent quarter to determine benefits. This is designed to lessen the lag time for benefit receipt. This portion gave us \$22 million of ARRA funds.

The second modification codifies the practice of allowing traditional part-time workers to claim part-time unemployment compensation benefits, assuming they would be otherwise qualified to receive benefits. This modification has no fiscal impact but moves current DOL practice into statute.

The third modification provides an additional 26 weeks of unemployment insurance coverage for a person who is otherwise qualified to receive unemployment compensation and is enrolled in a stat-approved training program, a shared work program, or a job-training program authorized under the Workforce Investment Act of 1998.

The second and third modifications qualify Kansas to access an additional \$46 million dollars in ARRA funding. Department of labor projects the alternate wage based period and expanded coverage for workforce training provisions will exhaust the additional funding by 2023.

**SB 41** amends state law dealing with school district consolidation and disorganization. In a situation where a school district disorganizes and the territory of the disorganized district is attached to more than one other district, the state financial aid is allocated to the districts to which the territory of the former district is attached.

In addition 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.

The bill also requires the BOE 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 the existing curriculum.

The Kansas Legislative research Department recently provided us with a bit of interesting information. In 1990-91 total funding (State, Local, Federal) per pupil was \$5,115, by 2008-09 the amount was \$12,554. In comparison Full Time Enrollment (FTE) went from 444,465 in 90-91, to 447,961 in 08-09. Presented in a chart form the numbers are really interesting and show a dramatic trend.

Since 1997 enrollment in Kansas's schools has stayed flat, with a barely noticeable .08% increase. Yet, we have more than doubled (245%) the per pupil base state financial aid since the mid 90's. While our economy has taken a huge hit, (the Department of Labor says we have lost more than 100,000 jobs) our own downward adjustments in the budget, etc., education spending remains relatively untouched. FY 2010 total spending for education is still \$117 more than FY 2008 levels.

There is hardly a dip from FY 09 to FY 10 even with our rescission bill. In real dollars K-12 funding is down just \$1 million, or .02% from FY09

There are a couple of points of discussion here; is education spending in Kansas important and how can we make it more efficient? The question cannot be debated outside of the reality that we must get our budget under control. Why? Because our budget is K-12 spending! Over 60% of the state spending goes to K-12.

We have cut the easy stuff already and you can see the impact; closing of the El Dorado North Correctional Facility (Honor Camp), cuts in money for our court systems to operate and leading to furlough and limiting access to the judicial process, state employee hiring freeze, cut funding for SRS services, and the list goes on.

I have often said we are in a time when we will discover what is really important to Kansans. Where is the funding equality for our entitlement programs, safety issues, police protection, top-notch highway and bridges, and services for our elderly and disabled citizens?

Believe me this is not an issue of the Legislature versus K-12, this is a fiscal management issue with a state budget that is in dire need of repair and long term planning. Borrowing to make payroll or pay the utilities only works for a short time in the real world of business.

The reality kicks in and a decision has to be made to cut, consolidate, or eliminate some services or employees. These are decisions we in the business world make each day. Nothing less should be required of our state government.

I consider it an honor and privilege to be your representative in Topeka and I want to know what you think. My Topeka office is closed so use my local contact information. [REDACTED]

[REDACTED] Thanks, [REDACTED]



# Plainville Public Schools

...where students walk through the doors of opportunity every day.

USD 270



To: Members of the 2010 Commission  
Date: June 29, 2010

Thank you for the opportunity to address you about the issues of education in rural Kansas. My data today deals with our district and is probably not reflective of most rural districts other than in our small area. First, demographics...taken from the audited SO66

Students served: K through 12 plus a Special Education Pre-school for 3 and 4 year olds.

Headcount: In Kindergarten through 12<sup>th</sup> grade we have 394 students from the public school and we serve 11 students from the parochial school for Title 1, SPED, computer class, and band. In addition we have one student who has been home schooled who attends two classes at the high school. We also have 26 students in pre-school, 18 are identified as SPED and 8 are peer models.

Ethnicity: We have 23 students who have been identified as being in one of the categories other than white. None of these students are ESL.

Free and Reduced: We have 94 students who are identified as free lunch students and an additional 66 that are reduced lunch students for a total population of about 40%.

Special Education: Our district is part of the North Central Kansas Special Education Cooperative. The coop serves 93 students from our district which is 23% of the population.

Declining Enrollment: Some years...in 2006 we had a headcount of 427. The next year we had a headcount of 379. This year we had 394. In contrast, in 2006 we had a weighted FTE of 704.6 while in the following year it was 730.4 and this year was 735.8. Most of this change was due to At Risk weighting changes but it also has to do with low enrollment and with vocational programs.

Transportation: Most of our students live in town. We only have 58 students who live in the country (2.5 miles away) and, since some of them are high school students, we only run two main routes and a mini-route using a suburban most of the time. During the day we provide shuttle service between the parochial school and the public.

Valuation: Within our district are oil wells. Our valuation has increased. In 2004 our assessed valuation for all funds other than general was 24,698,724. This year our

**Beth Reust**

Superintendent of Schools  
111 West Mill, Plainville KS 67663  
Phone 785.434.4678

**Troy Keiswetter**

High School Principal  
202 SE Cardinal, Plainville KS 67663  
Phone 785.434.4547

**Karen Crowe**

Grade School Principal  
203 SE Cardinal, Plainville KS 67663  
Phone 785.434.4508

BOARD MEMBERS - JOHN CRAWFORD - JESSI KAISER - RICH FREDERKING - LOREN HEMPHILL - DARLENE JONES - TOM NUCKOLS - KEVIN RENK

assessed valuation for all funds other than general was 61,293,474. As a result we do not get state aid for any fund other than general. Our total rate for this year is 47.84 mills. This includes a supplemental mill rate of 14.53, a capital outlay rate of 5.94, a bond & interest rate of 5.48 and a recreation commission rate of 1.89. Our supplemental general percentage is around 26%.

Assessments: Chart attached. In the 2005-2006 school year we had 123 tests in reading and math that were below proficient. At the same time we had 38 test that were in the exemplary category. This year we had 32 assessments that were below proficient and 112 in the exemplary category. Much of the change is due to a mandatory summer school program, after school tutoring program, and introduction of computer aided instruction tied to the State standards and indicators and linked to the MAP formative assessment program.

Reductions: This year we reduced our budget by \$20,321 as a result of the reduction from \$4433 to \$4400. Fortunately, we also republished our general fund in January because of increased enrollment and higher free and reduced lunch count. That increase was for \$111,268. The only thing that we really cut from our budget during the year was overtime of most classified staff.

Next year, as of this day, we know that our enrollment will be down. We are expecting a headcount of 353 students. Because we can count last year's FTE for one year, we will only lose on the weightings for At Risk, and possibly vocational and transportation...but only slightly. Thanks to Senate Bill 84, we won't lose much on Supplemental General and, as long as the oil prices stay up and drilling continues, our valuation will stay high. We are currently expecting a reduction of \$75,480 because of the change from \$4400 to \$4280. We are expecting to see a much greater reduction the following year because the declining enrollment numbers may hit us then.

To prepare for the budget cuts we have reduced the teaching staff by two. We have one opening that we would like to hire but have had no applicants (FACS). We also have reduced the classified staff by 2. All of these were due to retirements or leaving for different jobs and we have chosen not to replace them.

We were scheduled to begin to purchase laptops for students this year but have held off on that part of our technology plan as we continue to rebuild our technology capabilities of staff. Our staff development plans are to emphasize the use of technology both for delivery and reception of professional development. We also plan to work closely with several surrounding districts to share "best practices" by hosting a five or six district job-alike session on October 10 with follow up of shared observation and collaborative projects.

Rank order of the topics on the summary chart:

Below I have highlighted those issues that directly impact our district. The funding issues are the most critical as an immediate need. The professional support, educational reform and early childhood reform are critical to the future success of our students and, in my opinion, to the future of Kansas.

### **Education Funding**

- Change the Bilingual Student Weighting from a FTE 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)\*
- 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. (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**

- Shift the Infant-Toddler (tiny-k) program from the Department of Health and Environment to the Department of Education; shift the Early Head Start Program from Department of SRS to Department of Education; and shift the Pre-K Pilot Program from the Children's Cabinet to 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 provide requested data. (2008)\*

If I could offer a few suggestions for items that would improve education in Kansas, I would suggest the following:

1. Continue to place major emphasis on the need for Early Childhood education and the funding for it. Currently Rooks County is not served by any type of Head Start, Tiny-K, or other such program. We implemented our own Parents as Teachers and, through Ellis Co., have collaborated on a grant to begin to offer Head Start through our school. The grant could only be written by an existing program as an expansion of their program...odd! We could also use funding for a Parents As Teachers Program for 3 to 5 year olds unless and even with the funding for universal pre-school.
2. Without Professional Development how will we advance? We need to reinstate aid for Professional Development.
3. The At Risk Weighting has been critical to funding programs and services for students. Our free lunch count closely mirrors the number of students identified as At Risk based upon the state criteria. Because At Risk students move in and out of the district at odd times of the year, a static date with a count such as Free Lunch makes it a clean way to set the funding.
4. Although consolidation is happening slowly and painfully in parts of the state, it is also not a good solution for any number of issue in western Kansas. However, maybe we could suggest ways of ramping the incentive so that the districts who do consolidate don't take such a hit in funding. A possibility would be to have two years of full funding and then ramping down by 25% for the next three years. This might also help the state funds.
5. If you have any input into the KPERS system, is rural Kansas taking a substantially larger hit than the urban areas? First, it is difficult to find teachers for several of our areas. Secondly, if our small districts have to pay 20.07% of the salary to KPERS, that is substantially a greater part of our general fund than it would be for a larger school that may have the advantage of having multiple choices for the position. It might be interesting to see where these teachers and administrators are hired... and to determine what size districts are really being affected.
6. Another suggestion for KPERS...if we want to provide an incentive for people to not take early retirement, we might suggest ramping the percentage amount that is required to be sent back to KPERS. For example, if someone retires at 55, the district would be required to pay the 20.07%. If, however, they retire at 60, the district would only be obligated to pay 15%. If at 64, it might be down to 6%.

**Kansas Assessment Results from 2005-06 through 2008-2009**

	Students tested	Number of R & M tests given	Reading	Math	Total Below	Total Exemplary
			Below Proficient	Below Proficient	Proficient	
2005-2006	220	378	49	74	123	38
2006-2007	214	360	28	70	98	67
2007-2008	209	356	17	62	79	83
2008-2009	217	374	11	21	32	112

11-20

TESTIMONY FOR THE 2010 COMMISSION

Dennis R. Stones, Superintendent

Sabetha USD 441

June 29, 2009

Sabetha USD 441 is a farming community in Northeast Kansas that has several manufacturing companies. Our student's parents are in all parts of the world selling the products of these businesses. Our students truly do receive a global education. We cover 305 square miles and have a student head count of 971. We have three buildings in Sabetha and one K-12 building in Wetmore. Our Wetmore facility houses 185 students and is 25 miles from Sabetha. Our Wetmore facility is approximately 10.99% in the high school and 35.88% in the elementary and the Sabetha facility is 21.87%(SES), 21.18% (SMS), and 13.27% (SHS) free lunch.

All of our buildings have met AYP for the last several years. The Sabetha Elementary, Wetmore Elementary, and the Sabetha High School have met the Standard of Excellence requirements each year. The Sabetha Middle School and the Wetmore High School have met standard of excellence each year as well as being presented with the Governors Excellence in Education award in 2008. We believe this is due to the commitment of the board to focus on K-3 reading and math and being able to utilize the increased amounts of money to improve programs and add quality teachers to the staff. We try and maintain a 1 to 20 teacher/student ratio.

We are very concerned with the cuts that are being required that we will be able to maintain the high standards of the district and state. I would like to list some of the cuts that we have made for next year. They are as follows:

1. Eliminated one elementary principal and move the assistant principal/AD at Sabetha High School to the elementary.
2. Eliminated ½ time Spanish teacher
3. Eliminated ½ time first grade teacher.
4. Eliminated 1 full time middle school teacher.
5. Eliminated ½ time Reading Recovery teacher.
6. Negotiated down a salary with a retired teacher.
7. Cut seven assistant coaching positions
8. Eliminated an entire Family and Consumer Science teacher.
9. Eliminated the FACS program
10. Cut back on the text book adoption

11. Eliminate one unit of the Parents as teachers program.
12. We have also negotiated with the teachers to freeze all salaries for FY10.

If deeper cuts would have been made by the legislature we had a plan that would have cut another 20 staff. It would have devastated our district and the opportunities of the students. The cuts that we did make will save the district approximately \$279,000.00. We are also only replacing buses that are 20 years old.

#### IMPACT:

It is my belief that we will see a decline in student achievement over the next few years if we continue to cut programs and staff. I also believe that the teachers and administrators that are left will work very hard to make sure the decline will be as minimal as possible. The other problem will be staff morale and decline in stamina. We will see excellent young and experienced teachers leave the field because they are either burnt out or lost their jobs. If this happens they may not return to the profession.

#### CONCERNS:

1. Post audit requirements. While I believe in accountability there is an opportunity for the state to save some money and rely on the State and independent audits that every school must comply with each year.
2. More cuts in the budget will require more staff layoffs and reverting back to ½ day kindergarten. Half-day kindergarten will save our district 2.5 teachers and set the students back. This has been a program that has really benefited our students in preparation for the next level.
3. We will also look at reducing more classified staff, extra-curricular activities, further reducing staff development opportunities, cutting all field trips, and reducing staff/programs.

2010 Commission Meeting  
June 29, 2009  
State Capitol Building, Room 545-N

Destry Brown  
Superintendent of Schools, USD # 250 – Pittsburg

Thank you for the opportunity to speak to you this morning. Because of the recommendations and direction from this commission, schools across this state have had resources available to them that had not been available in the past. I hope that together we can continue along the journey of ensuring that every child in this state receives a quality education.

I consider it an honor to be able to tell you the story of our kids and our school district in Pittsburg. But please keep in mind that our story is not unique to our part of the state. The same story can be told about nearly every school district in the nine counties comprising the Southeast Corner of our state.

The Pittsburg school district is the largest school district in Southeast Kansas. Our district encompasses 43 square miles in southeastern Crawford County. Our enrollment has been growing in recent years and is currently at 2819 students. This is **an increase** of about 300 students in the last five years.

Along with that growth, we have experienced some **changes in the demographics** of the students we serve in the district. Last year, 1,462, or **52% of our students qualified for free lunch**, an increase of 350 students from 5 years ago. We have 434 special education students served through the Southeast Kansas Special Education Interlocal. This accounts for 15% of our student population and this number continues to increase in proportion to our poverty and enrollment. We also provided 189 children ELL services last year. This number has more than doubled in the last five years.

Even through the growth and the changes in our district, our schools are achieving at very high standards. Our elementary schools are achieving at or near the **Standard of**



**Excellence** each year. Our middle and high schools are also doing very well but did not make **Adequate Yearly Progress** this year in our special education subgroup. I believe that this is possible because our teachers are doing an outstanding job of meeting the individual needs of our students. Our teachers are working harder and smarter than ever and our kids are **achieving at higher levels** every year.

I also believe that we have been able to make this progress because of the increased funding for at-risk students using the **number of students who qualify for free lunch and the high-density at-risk weighting**. We have used this money to provide after school and summer school programs. We have hired additional personnel to work with students in our primary grades in the areas of reading and math with the goal of each child performing at grade level by the end of second grade. These funds have also allowed us to successfully implement the **Multi-Tiered System of Support (MTSS)** in all of our schools. We have also implemented a program that allows kids to take home meals to be eaten on the weekends and a summer feeding program at several locations around town. **This summer, we are preparing approximately 600 meals for kids who come to the schools on a daily basis to eat breakfast and lunch.**

We are also using at-risk funds to implement **all-day kindergarten** next year throughout the district. All-day kindergarten is no longer an option in providing for the educational needs of the children in our school district. We have so many children who come to us without any prior preschool experiences. Some students enter kindergarten reading while others enter having not even seen a book. It is nearly impossible to close this gap during a half-day of kindergarten. **Because of the increase in our community of students living in poverty, it is essential that we be able to provide an all-day kindergarten program that is fully funded by counting each kindergartner at 1.0 FTE.**

**Access to quality preschool programs is also essential to meeting the educational needs of the students in our community.** We need to be able to increase the number of slots for our at-risk preschools. Currently, we serve **48 children** in the at-risk preschool programs in Pittsburg. **This number needs to double in order to more adequately**

**provide preschool experiences for our children.** Increasingly, we have more children with no social experiences prior to entering school. We also have seen a growing number of students who enter kindergarten needing mental health support because of the number and severity of traumatic episodes in their households. **Having more access to quality preschool programs would help these students to transition into kindergarten more successfully.**

With our **growing number of ELL students**, we have needed to provide more language support services. Currently, our funds are limited because of the funding mechanism in place for counting those students. **Our children coming to our schools speaking languages other than English have made tremendous progress.** However, we are not able to provide the kind of support that we believe would most benefit these children because of the lack of funding. It would seem to me that that the fairest way to **count our ELL students is through headcount with a weighting factor similar to At-Risk rather than counting their contact hours in an ELL program.**

Another funding mechanism that I believe could use some attention is the **funding for student transportation.** Currently, we receive transportation funding for students who live 2.5 miles or further from school. In Pittsburg, we **transport nearly 1,000 students on a daily basis.** Only about  $\frac{1}{4}$  of those students live at or beyond 2.5 miles. The other  $\frac{3}{4}$  live between one mile and 2.5 miles from school. Because of family economic factors and child safety, we have chosen to provide transportation to school at no charge to our families. We do this because it is what is **best for kids.** Many of our families work in jobs that require that they begin by 7:00 AM. Other families do not have reliable transportation to consistently take their children to school. On top of that, the infrastructure within our city has not provided sidewalks or safe crossings across major thoroughfares. **By reducing the mileage from 2.5 to 1.0 or 1.5, we would be able to utilize resources that we are currently using for transportation and reallocate it to our schools for instructional purposes.**

I appreciate that this commission has placed in its recommendations **the need for educational reform through innovative and research-based programs**. I believe that the **MTSS and Professional Learning Communities** initiative has helped to make a huge difference for many of our students and staff. Unfortunately, as funds continue to diminish, it becomes more difficult to provide even the most basic educational programs for our children. Many districts are facing the need to **make choices about whether to provide fine arts and vocational programs because of the lack of funds**. I think that this only cheats our kids out of experiences that enrich their minds and their lives. Our state has always been a leader in the development and implementation of innovative programs. Presently, we are trying to retool our instruction to **develop the skills of 21<sup>st</sup> Century learners**. As funds become less available, it becomes more difficult to provide training for our staff in order to do this successfully across the board. **Our vocational programs need to be updated to meet the standards of business and industry in the future and the equipment and training for these programs is cost prohibitive under our current funding structure.**

Lastly, I would like to talk to you about health care. **Many of our families do not have access to adequate health care services**. We have large numbers of children who come to Kindergarten Roundup and have not had any of the **immunizations** that are required for entry into school. We have children who have **health needs that go unmet** because families are faced with making the choice between eating and going to the doctor. We have children with severe **dental needs that largely go unmet**. The solution for most families is to have teeth pulled because of the cost of repair. I have seen children sit in classrooms in such pain that they cannot concentrate or eat because of an infected tooth. Kids in poverty miss school frequently because of illness and many of their conditions are treatable if the families had access to adequate health care. I hope that the legislature will begin to **plan for some type of health care program that can be accessed by everyone equally**. This has a tremendous effect on attendance and achievement.

As a state, we have **made tremendous progress** in the last five years. Our kids are achieving at levels that were unheard of prior to No Child Left Behind. I have seen

teachers and administrators provide for our kids in ways that I could never have imagined. I can assure you that every child who comes to school in Pittsburg is being loved and encouraged to do their very best. I am so proud of the accomplishments of the kids and the staff not only in Pittsburg and Southeast Kansas, but in every school across this state. I am a believer in the fact that things have been great in our school systems. But I also truly believe that the best is yet to come. **Thank you for all that you do for Kansas kids and for listening to the story of my district this morning.**

2010 Commission Meeting  
June 29, 2009  
State Capitol Building, Rm. 545-N

**Dr. Brenda S. Dietrich**  
**Superintendent, USD 437 Auburn-Washburn**

Good morning,

Thank you for giving me the opportunity to visit with you today about Auburn-Washburn USD 437 and the scope and impact of recent budget reductions and to share my thoughts on future priorities.

**Demographic Information:**

Auburn-Washburn is the 16<sup>th</sup> largest school district of the 295 districts in Kansas. We are located right here in Shawnee County and cover 128 square miles. We are a suburban district, but Washburn Rural is our high school and has 1,750 students. I came to the district in July of 2001. At that time our enrollment was 5,072 students. Our audited enrollment this year was 5,618 students. We are a steadily growing district and will be opening our 7<sup>th</sup> elementary school this fall, so **new facilities weighting is certainly something we will be counting on for the next two years and is directly impacted by any reduction in Base State Aid Per Pupil.**

Our patrons are very supportive of the district and passed a \$67.95 million bond in November of 2007 to build a new elementary school and make improvements at the middle school, high school, and 6 other elementary schools.

The district has undergone some **significant changes** over the past 8 years. **Free and reduced** lunch numbers have grown considerably. We had 350 students eligible for free lunch in 2001. This year we had 916. We had 12 **ELL students** in 2001 and today we have 140. Our **ethnicity** is now about 9% and our free lunch percentage is 15%. The **special education** population is growing each year. In 2001 we had 15 students identified as **autistic**. This year we have **40**. We provide our own special education programming and do not belong to a Cooperative. There has been some discussion about **changing the special education funding** formula or raising the eligibility threshold for catastrophic aid. I would be hesitant to change any one part of the school finance formula for fear of creating some unintended consequence. **There is a Special Ed Funding Task Force** assembled to look specifically at how these services are funded. I would hope we could wait for their work to be completed before considering making any changes.

Even though USD 437 is growing and changing, our schools continue to perform at a very high level, making the **State Standard of Excellence in every building, every year** for the past several years.

We only have one school located within the Topeka city limits and very few of our neighborhoods have sidewalks. Most of our schools are located on busy high traffic streets, so the Board **has bussed 100% of the students to school for free** since 1999 at a considerable cost to the district, but it's the right thing to do for student safety.

Auburn-Washburn is a relatively large employer in Shawnee County. We have 467 certified staff members and an equal number of classified. **Our payroll is approximately \$2.8 million a month and our General Fund Budget with**

**LOB is \$44,000,000.00. Our LOB has been at the maximum level allowed since we implemented full day kindergarten in all of our buildings in 2002. We used the increased funding to double the size of our kindergarten staff. Full day kindergarten has had a significant positive impact on student achievement not only in our district, but in districts all across Kansas and I appreciate the Commission's work that resulted in flexibility in the use of at-risk dollars to fund full-day kindergarten programs.**

Of the Commission's recommendations to the legislature over the past 3 years, the one area that I believe is most critical to the continued academic progress of the 465,000 children in the public schools in Kansas, including my own, sounds simple, but has become a minefield in our current economic condition. It makes sense to simply **provide the level of funding for education as prescribed by state law.** The 2006 Kansas Legislature approved a three-year school finance plan. **The third year needs to be funded as approved and a plan needs to be crafted to ensure continued funding.** The decreases in BSAPP that we are seeing now will impact the next generation of students in our schools. The reality is that no change in our state's current revenue structure to fund education is on the horizon, so it appears that our only solution is to just keep trying to cut our way out of a situation that we did not create.

USD 437 has made **reductions** in the expense side of our budget that equals **\$1.1 million to date.** The chart of the reductions is attached. You can see that a large part of the budget cuts we have made have come from **personnel** areas and **supplies.** Initially, we thought we could survive the reductions without eliminating positions or programs. We have been able to maintain programs, but we have **lost support staff. You can see that we have not funded 8 certified staff and 21 classified positions for next year.** The largest group of individuals are in the support category....teacher's aides in regular education, paraprofessionals that

work with our special education students, and custodians. We eliminated **two central office positions** and reduced our **athletic budgets**. The majority of the rest of the reductions are in **supplies, professional development and travel** associated with professional development. We also will purchase no new buses this year, which is a capital outlay expense, but it's a huge change in practice for us.

**Adequate funding on the Base State Aid Per Pupil** is the area that I think is of greatest need across all districts in the state. I have been told there are 29 other states that are **not suffering** through significant reductions to education funding. Neither should we. **Our neighboring state of Missouri just increased spending on public schools by \$67.4 million.** There was plenty of money in our state treasury to fund education and all other agencies a mere three years ago. Our children's **education is a constitutionally protected right** and should be the state's top priority. Good schools are good business. How we perform in our school districts has a direct impact on a state's economic health. Education is not only an investment in the future as we prepare our youngsters to be responsible adult citizens and reliable, well-educated workers; it's an economic investment as we **re-cycle tax payer dollars back into the economy** to boost local and state revenues.

**You have suggested funding the school finance formula in multi-year increments, including an annual inflation factor adjustment. I would certainly support that approach for long-range planning for academic growth and for program innovations.**

The Kansas Constitution states that *the legislature shall make suitable provision for finance of the educational interests of the state.* **The current 20 mills levied for public education is well below the original 35 mills levied in 1992.** Perhaps it would be prudent and wise to begin to rebuild the mill levy structure for public education in Kansas as the factors that contributed to a



reduction in the mill levy for school funding have changed, just as our districts' needs have changed and our state's demographics have changed. **Kansas Action for Children is calling for a revision of the state's antiquated tax policy.** Their research shows that the taxes in 1960 were equal to 10% of our personal income. Today it's 12%. The level of spending has changed very little, but the number of loopholes in tax policy that protects special interest groups has grown substantially.

I also believe it is essential to continue to provide additional funding through the weighting mechanism in the finance formula for at-risk students and to distribute those funds using the federal free lunch count. The free lunch count isn't perfect, but it is the most reliable, consistent, and universally accepted method utilized in most states. **The at-risk students that enter our schools today are needier than any generation** I have seen in the 34 years I have been in education. The bar is higher than ever for these students and the extra funding we receive to meet those students' individual needs has paid dividends that are clearly evident in the increased proficiency of student achievement as measured by Kansas State Assessments. I included two charts to this handout that shows the progress we have made in Auburn-Washburn in math and reading since 2001. It is a good visual representation of how the increased dollars we received in 2005 have made a difference in our student achievement gains.

All of us clearly **understand the seriousness of the state's budget crisis.** We know that school districts cannot expect to be held totally harmless from reductions when other state agencies are suffering significant losses of operating expenses. However, please remember that education is an economic power in our communities, in our counties, and in the state. USD 437, with a payroll of \$2.8 million dollars a month, **pumps \$33 million dollars into the state's economy.** We spend our supply budgets with local vendors, we employ local firms to build

our buildings, roof the schools, asphalt our parking lots.....we keep people employed.

If we were forced to have to cut another \$1,000,000 in expenses, let me show you what that would look like as it relates to the people we employ, which is the largest part of our budget.

Auburn-Washburn USD 437			Cuts
	Staff - FTE	Average Salary/Benefits	# of Staff for \$1 Million Reduction
Teaching Staff	453.5	50,525	20
Custodians	48	18,700	53
Secretaries	38	27,600	36
Bus Drivers	55	15,000	66
Food Service	50	14,500	68
Teacher Aides	12	15,950	63
Parents As Teachers	5	30,700	33
Paraprofessionals (Spec. Educ.)	160.5	16,480	61
Principals/Asst. Principals	17	83,860	12

If we have further reductions this next year, it's too late to reduce certified staff because we have passed the continuing contract date. We can always cut supply budgets even more and totally eliminate professional development. We might be able to eliminate some assistant coaches and reduce athletic budgets, eliminate travel and textbook expenditures, but **I am still not going to find \$1,000,000, even if I zero out all of those accounts.**

We need you to help us convince the policy makers that **education funding should be a top priority.**

Through the state's budget process they single-handedly control the conditions under which the children of Kansas can access a quality education.

We need to remind everyone that school funding isn't about us, it's about the **465,000 children** we have in our schools today. If we drop back to the funding level of 2002-2003, our youngest students are the children that will be impacted the most. We know we will not be able to provide the same learning opportunities because we will not have enough staff or supplies to see to all of their needs. **It will take a generation** to build up school funding again to its current levels if we slip much further. We have a systemic funding issue that cannot be fixed by massive budget cuts each year.

**Thank you for of your good work on behalf of the children in our schools and for taking the time to listen.**

I would be happy to answer any questions you might have.

AUBURN-WASHBURN  
USD 437  
BUDGET REDUCTIONS for 2009-2010

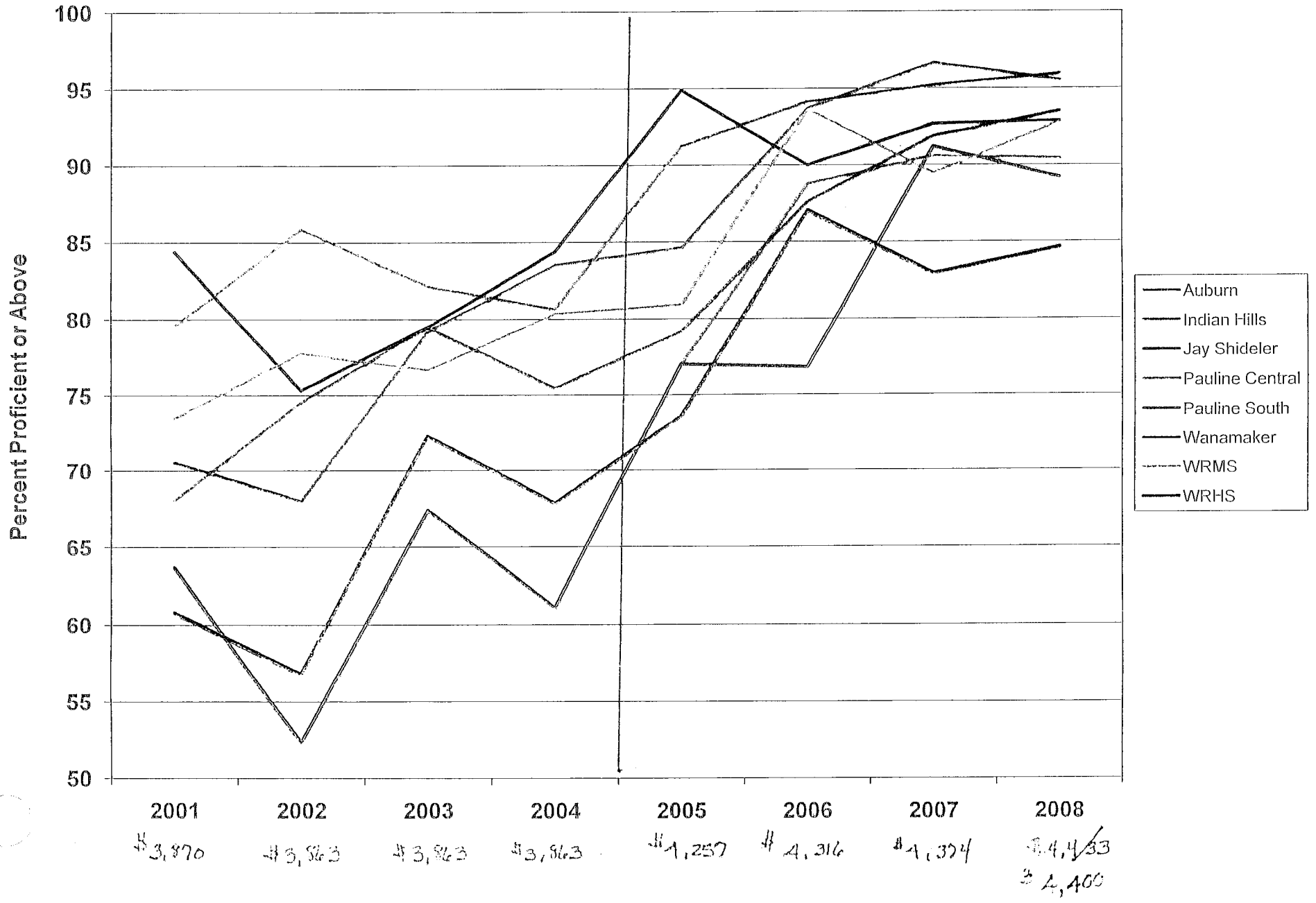
CERTIFIED STAFF	Total
Curriculum Coordinator	\$90,978
Eliminate 1 Gifted Teacher	65,958
Eliminate all teacher's aides hired due to class size issues at the elementary and 2 HS Library Aides	91,820
Substitute Costs	20,000
<b>CLASSIFIED STAFF</b>	
Paras Professionals (reduce total by 10% or 16)	292,036
Reduce 1.0 District wide secretaries	36,344
Reduce 1 rover custodian	29,029
Reduce 3 custodian positions at Indian Hills, Jay Shideler, Wanamaker	103,361
Substitute Nurses	5,000
Substitute Bus Drivers	30,000
<b>SUPPLIES/TEXTBOOKS/INSURANCES</b>	
Textbooks	58,500
Reduce supply budget by 10% in all buildings.(Teaching, Tech, PE, Science, Preschool, Math & Music Supplies)	38,466
Central Office Reduce CO Administrator Budgets by 10%	6,916
Reduce security personnel expense	10,850
Library supplies – Reduce by 10% Including all supplies, books, AV,etc.	10,995
Auto Insurance	15,000
Gasoline	50,000
Communications Coordinator (Savings from purchased services)	20,000
<b>ATHLETICS</b>	
Athletics - Reduce expenses for supplies/activities/etc. by 10% (uniforms, clinics, clothing)	10,641
Middle School Athletics revision	17,568
High School Athletics additional	20,523
<b>TRAVEL/PROF.DEVELOPMENT</b>	
Reduce Staff Development by 25%	26,580
Travel - Reduce all administrators travel by 25%	16,423
Board Travel	3,000
<b>TRANSFERS</b>	
Transfer reductions (Reduce transfer to Prof. Dev. Fund.)	10,000
Transfer reductions (Reduce transfer to ELL fund.)	25,000
<b>TOTAL</b>	<b>\$1,104,988</b>

11-11

11-36

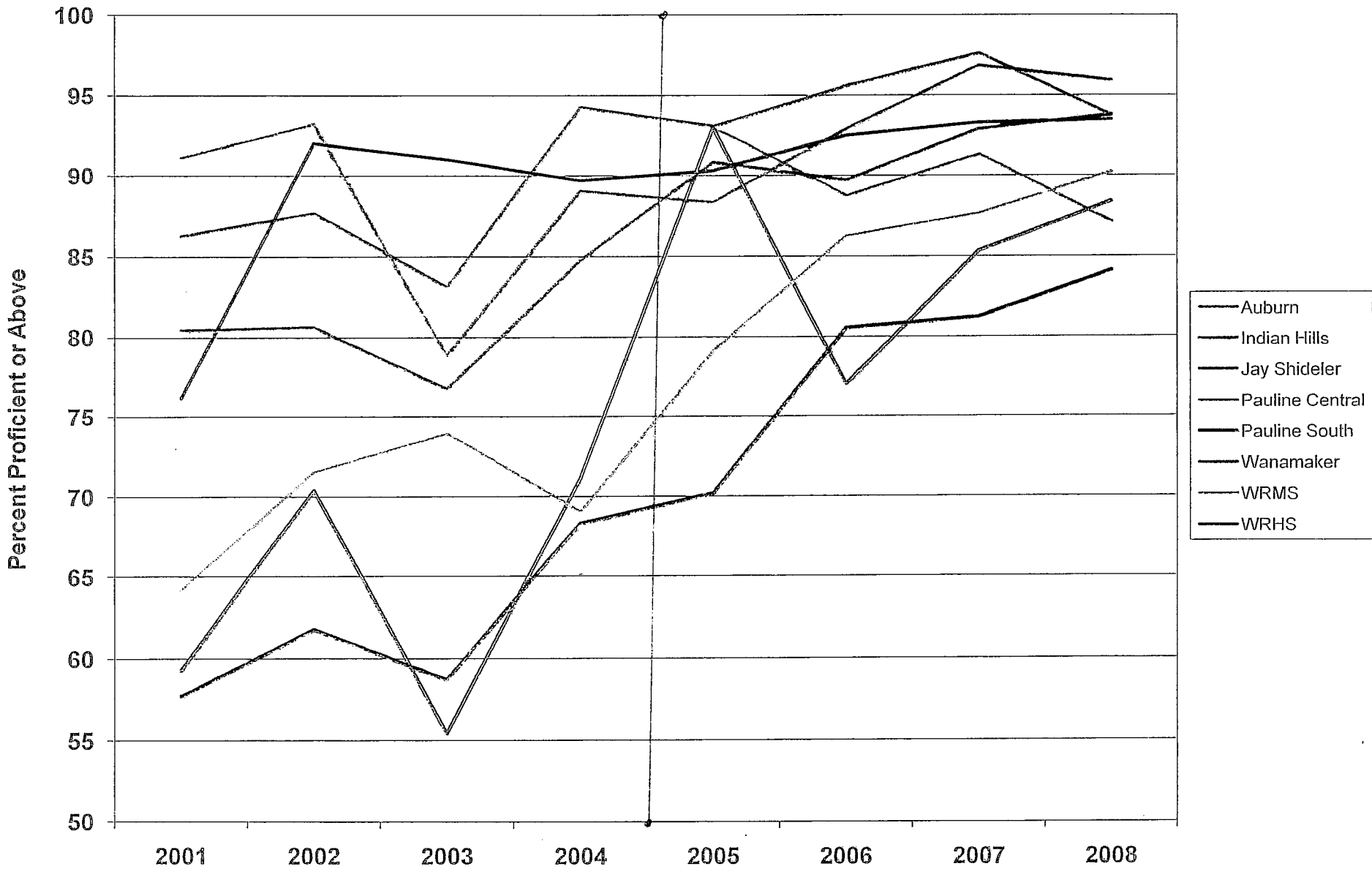
11-36

# Kansas Reading Assessment Percent Proficient or Above 2001-2008



# Kansas Math Assessment Percent Proficient or Above 2001-2008

11-37



# 3,893

# 4,257

# 4,316

# 4,374

# 4,433

# 4,400

Make suitable provisions for our children's education.  
It's the law.

11-38









**Estimated Fiscal Notes for Selected Tax Cuts Enacted Since 2005**

(\$ in millions)												
Session	Bill #	Brief Description	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	thru FY 13
2005	SB 256	Inc Tax Exemption - Military Recruitment Bonuses	\$0.000	-\$0.587	-\$0.622	-\$0.660	-\$0.699	-\$0.741	-\$0.786	-\$0.833	-\$0.883	-\$5.810
2005	SB 133	Homestead Program - Indexation	\$0.000	\$0.000	-\$0.025	-\$0.050	-\$0.075	-\$0.100	-\$0.125	-\$0.150	-\$0.175	-\$0.700
2005	SB 23	Repeal of "Clunker" Sales Tax on Used Vehicles	-\$5.000	-\$5.175	-\$5.356	-\$5.544	-\$5.738	-\$5.939	-\$6.147	-\$6.362	-\$6.584	-\$51.845
2005	SB 138	Certain Tax Credits	-\$0.500	-\$0.500	-\$0.500	-\$0.500	-\$0.500	-\$0.500	-\$0.500	-\$0.500	-\$0.500	-\$4.500
2005	HB 2040	Sales Tax Ex - Hearing Aid Repair	\$0.000	-\$0.093	-\$0.096	-\$0.100	-\$0.103	-\$0.107	-\$0.110	-\$0.114	-\$0.118	-\$0.842
2005	HB 2222	Indiv Dvlpment Account Program	-\$0.503	-\$0.503	-\$0.503	-\$0.503	-\$0.503	-\$0.503	-\$0.503	-\$0.503	-\$0.503	-\$4.527
2006	SB 365	Phasing Out of Estate Tax	\$0.000	\$0.000	\$0.000	-\$9.000	-\$20.000	-\$37.000	-\$47.000	-\$52.000	-\$52.000	-\$217.000
2006	SB 404	Numerous Sales Tax Exemptions	\$0.000	\$0.000	-\$12.702	-\$15.448	-\$17.291	-\$8.173	-\$8.630	-\$10.087	-\$11.546	-\$83.877
2006	HB 2583	M and E (slider)	\$0.000	\$0.000	-\$3.500	-\$27.162	-\$42.737	-\$58.905	-\$63.698	-\$62.729	-\$68.869	-\$327.600
2007	HB 2031	Soc Sec Exemption and EITC Expansion	\$0.000	\$0.000	\$0.000	-\$12.900	-\$19.400	-\$21.300	-\$23.400	-\$25.800	-\$26.135	-\$128.935
2007	HB 2171	Sales Tax Exemptions - Various	\$0.000	\$0.000	\$0.000	-\$0.650	-\$0.673	-\$0.696	-\$0.721	-\$0.746	-\$0.772	-\$4.258
2007	HB 2240	Sales Tax Ex - Repair of Transmission Lines	\$0.000	\$0.000	\$0.000	-\$3.000	-\$3.387	-\$3.506	-\$3.629	-\$3.756	-\$3.887	-\$21.165
2007	HB 2405	Historic Preservation Tax Credits	\$0.000	\$0.000	\$0.000	-\$0.575	-\$0.575	-\$0.575	-\$0.575	-\$0.575	-\$0.575	-\$3.450
2007	HB 2476	Homestead Program Expansion	\$0.000	\$0.000	\$0.000	-\$10.500	-\$11.000	-\$11.600	-\$12.200	-\$12.800	-\$13.500	-\$71.600
2007	HB 2264	Franchise Tax Phase Out	\$0.000	\$0.000	\$0.000	-\$7.000	-\$16.500	-\$26.500	-\$37.000	-\$48.000	-\$50.000	-\$185.000
2007	HB 2004	Various Tax Credits	\$0.000	\$0.000	\$0.000	-\$4.100	-\$4.100	-\$4.100	-\$4.100	-\$4.100	-\$4.100	-\$24.600
2007	HB 2540	Business Disaster Sales Tax Relief	\$0.000	\$0.000	-\$0.400	-\$1.600	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	-\$2.000
2008	HB 2434	Omnibus Tax Bill Includes Corporate Rate Cut	\$0.000	\$0.000	\$0.000	\$0.000	\$0.141	\$0.141	\$0.139	\$1.079	\$1.078	\$2.578
		<b>Total These Bills</b>	<b>-\$6.003</b>	<b>-\$6.858</b>	<b>-\$23.704</b>	<b>-\$99.291</b>	<b>-\$143.140</b>	<b>-\$180.104</b>	<b>-\$208.985</b>	<b>-\$227.975</b>	<b>-\$239.070</b>	<b>-\$1,135.131</b>

Highway Fund - \$30.0 payback to the Highway Fund from SGF

## SCOPE STATEMENT

### **Kansas Tax Revenues: Reviewing Tax Credits and Exemptions**

Kansas has enacted a number of taxes to fund government operations. A few examples are individual and corporate income tax, privilege tax (on financial institutions), sales and use tax, motor fuel taxes, mineral taxes, and the like. According to the Department of Revenue's fiscal year 2008 annual report, the amount the State collected from various taxes that year, before refunds, was nearly \$8.3 billion.

Over the years, the Legislature has enacted a variety of tax credits and exemptions designed to stimulate certain types of economic activity or to achieve other public purposes. For example, a taxpayer who makes a cash donation of \$250 or more in the Kansas Community Entrepreneurship Fund receives a tax credit of 50% of the amount donated.

Some credits are commonly claimed and account for large amounts of foregone tax revenue, while other credits are less frequently used. For example, based on information compiled by the Department of Revenue for the 2006 tax year, nearly 15,000 taxpayers claimed slightly more than \$28 million under the Business Machinery and Equipment Credit. In contrast, only nine taxpayers claimed about \$17,000 from a credit that allows taxpayers to claim up to 50% of the cost of plugging an abandoned oil well.

With the proliferation of credits and exemptions over the years, Kansas legislators have expressed an interest in knowing whether some of those credits and exemptions still are needed or whether they have outlived their original purposes. They also want to know whether transferrable tax credits represent an effective use of taxpayer dollars.

A performance audit of this topic would answer the following question(s).

- 1. Does Kansas have any tax credits or exemptions that aren't accomplishing their intended purpose or have outlived their usefulness?** To answer this question, we would review the statutes and consult with officials in the Department of Revenue, Legislative Research, and others to come up with a complete list of the tax credits and exemptions that currently are offered under the Kansas law, as well as information about when they were enacted, their original purpose, and how much they've been used (number of taxpayers claiming them and total dollar amount) in recent years. If information is available, we would compare the amount of revenue that currently is being foregone to the projected cost of each credit or exemption at the time it was passed. In addition, we would look across the credits and exemptions to identify any that are infrequently used or show a significantly declining level of use. We would also talk to officials from taxpayer advocacy groups, and business groups to get their opinions about the usefulness of some of the tax credits and exemptions. We would also talk to officials from the Department of Revenue to identify any problematic issues related to credits or exemptions such as difficulty in tracking transferrable credits. For a sample of the more costly tax credits or exemptions, we would determine whether any mechanisms were put in place to determine whether the credit or exemption actually achieved its intended purpose. If there are requirements the taxpayer must fulfill to take the tax credit, such as creating a certain number of jobs, we would look to see what evidence exists to show that the requirements were fulfilled. For the sample of these credits and exemptions, we

would contact nearby states to determine whether they offer those same types of tax breaks. In addition, we would find out what types of information other states can and do report to their legislatures about the use of tax credits and exemptions. We would conduct other work in this area as needed.

2. **What transferrable tax credits exist in Kansas, and are they a cost-effective means of generating money to fund certain types of projects or causes?** To answer this question, we would review the statutes and talk to officials at the Department of Revenue to identify the types of transferrable tax credits allowed in Kansas. We would review testimony that was provided to the Legislature about the anticipated effects of the credits at the time they were proposed. In cases where entities are awarded tax credits that they can sell to third parties to fund projects or activities, we would determine the amount of money generated for projects in relation to the foregone revenue cost to the State. We would review the records at the Department of Revenue to identify the amount of each type of transferrable tax credit that was claimed in recent years and the types of taxpayers who are benefitting from the use of the credits. We would contact officials from a sample of other states or tax policy groups to determine the extent to which these types of credits are used elsewhere, and gather their opinions about whether they think the credits are cost-effective.

**Estimated time to complete:** 12-15 weeks

--DRAFT--  
RECOMMENDATIONS OF THE 2010 COMMISSION  
November 9, 2009

1. **The Legislature should refocus its revenue and funding priorities to make Priority Number One be education.** Education is the single most important function provided by state government. It is at its essence how we prepare for the future. Whether a student is three or twelve or twenty years old, it is education that allows the student to succeed and to contribute to the state's economy and well-being. The Commission has heard repeatedly that education spending has a direct and positive impact on student performance, most recently in the Legislative Post Audit report entitled (\*\*\*\*\*). That report stated: (\*\*\*\*\*).

The Commission also has received information regarding the state's dire economic situation. (**INFO. FROM ALAN CONROY AND DALE**). However, we also know the Legislature has made tax policy decisions that have contributed to these dire circumstances. (**INFO. RE: TAX CREDITS, OTHER TAX ABATEMENTS, NO NEW TAXES...**) In contrast to the philosophy that "low taxes contribute to economic growth and high taxes detract from it," we believe instead the following:

- Kansas is not a "high tax" state, and the Kansas tax burden (taxes compared to personal income) has been stable for decades. Kansas is a highly educated state, but not a "high tax" state, ranking 23<sup>rd</sup> in the nation on state and local tax collections as a percent of personal income according to the most recent report from the National Federation of State Tax Administrators.
- Tax policy alone does not drive prosperity. Prosperous states do not have low average tax burdens, and low income states do not have high tax burdens. (**FURTHER INFO. FROM KASB 8/7/09 DOCUMENT, BOTTOM OF PAGE 1**).
- Education attainment drives state income far more than tax burden. (**FURTHER INFO. FROM KASB 8/7/09 DOCUMENT, PAGE 2**).
- Lower taxes will not help the economy in the long run if states cannot support strong education systems – and that takes a significant investment.

In summary, the Commission believes we cannot sacrifice a generation of Kansas students because the economy is weak. It is time for the Legislature to take steps to ensure that the revenue and funding policies of the Legislature allow every Kansas student to achieve his or her full potential.

2. **In addition to the knowledge that education of our children is the most important function of state government, there are things we know make a difference that results in every child achieving the best they can educationally.** This list includes the following:

- Early childhood education.
  - Before- and after- school tutoring and support programs.
  - At-risk funding and programs.
  - Staff development.
  - Leadership academies, especially for principals who must be the educational leaders of their schools.
3. **The Legislature should continue the three-year funding cycle.** The Commission recommends public education funding in Kansas be implemented on a minimum of a three-year basis so school districts have the flexibility to plan for the future.
  4. **(Catastrophic Aid recommendation - import text from Commission's earlier vote)**
  5. **The Legislature should shift the *tiny-k* and Early Head Start programs' administration to the Kansas Department of Education.**

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