

MINUTES OF THE SENATE EDUCATION COMMITTEE

The meeting was called to order by Chairman Jean Schodorf at 1:30 p.m. on February 10, 2011, in Room 152-S of the Capitol.

All members were present except:  
Senator Tim Owens - excused

Committee staff present:  
Sharon Wenger, Kansas Legislative Research Department  
Laura Younker, Kansas Legislative Research Department  
Jason Long, Office of the Revisor of Statutes  
Eunice Peters, Office of the Revisor of Statutes  
Dorothy Gerhardt, Committee Assistant

Conferees appearing before the Committee:  
Senator John Vratil  
Mark Tallman, KASB  
Tom Trigg, Superintendent, USD #229 (written only)  
Mary Sinclair, Shawnee Mission Area Council PTA  
Gary George, USD #233  
Gene Johnson, USD #512 (written only)  
Diane Gjerstad, USD #259  
Bill Reardon, USD #500

Others attending:  
See attached list.

Hearing on **SB 19 - School districts; finance; KPERS weighting**

Jason Long, Office of the Revisor of Statutes, appeared before the committee with a summary of the provisions in the proposed legislation. **SB 19** adds a weighting to the school finance formula for the contributions to KPERS made by each school district. He stated that to fully enforce the intent of the bill a new Section 1 needs to be amended into the bill (Attachment 1).

**SB 19** allows school districts to utilize the KPERS School employer contribution made by the state on behalf of school districts to be used in computing the local option budget. In addition, the bill would make technical changes to the statutes defining the counting of pupils.

According to the fiscal note developed, the technical changes to the statutes defining the counting of pupils would have no fiscal effect. However, enactment of the KPERS School provision would have the effect of increasing the local option budget (LOB), as the KPERS School employer contribution would be added to the base on which the LOB is calculated. The Kansas Department of Education estimates that approximately two-thirds of the amount available for school districts to calculate the LOB would be utilized, which would increase supplemental general state aid by approximately \$21,600,000 from the State General Fund in FY 2012.

Senator John Vratil appeared in support of **SB 19** (Attachment 2). He reiterated the fact that this bill would ensure that the KPERS payment is processed through each school district's general fund which would then increase, by some amount, a school district's local option budget. He also stated this bill received the support of the 2010 Legislative Educational Planning Committee as well as being consistent with the Governor's position that KPERS payments on behalf K-12 school employees should be considered as part of the expenditures of the school district. Following committee questions, he stated he had a hand-out which showed the impact of this change which he would make available to committee members (Attachment 3).

Mark Tallman, KASB, appeared before the committee with conditional support of the measure (Attachment 4). He stated the primary effect would be to expand the school district's general fund budget on which the local option budget is calculated. This would allow school districts to adopt a larger LOB without having to increase the percentage of LOB. He stated that last fall the KASB Board of Directors authorized a special committee to study the funding of public education in the state. A compromise

## CONTINUATION SHEET

Minutes of the Senate Education Committee at 1:30 p.m. on February 10, 2011, in Room 152-S of the Capitol.

position accepted by consensus of this committee was to support an increase in LOB authority if accompanied by an increase in LOB state aid that increases the equalization rate and does not require additional voter approval. They, therefore, can support **SB 19** if coupled with higher LOB state aid funding.

Tom Trigg, Superintendent of Blue Valley USD #229, provided written testimony for the committee in support of **SB 19** (Attachment 5). He stated that in looking for partial solutions to the state's school finance crisis, their district is looking for solutions that are simple to understand, easy to implement, and defensible in their concept. They feel this legislation meets those points.

Others testifying in support of **SB 19** included Mary F. Sinclair, PhD, Legislative Chair Person, Shawnee Mission Area Council PTA (Attachment 6); Gary George, Assistant Superintendent USD #233, Olathe (Attachment 7); and Diane Gjersted, USD #259, Wichita (Attachment 8). Gene Johnson, USD #512, provided written testimony in support (Attachment 9).

Bill Reardon, USD #500, Kansas City, Kansas, provided testimony in opposition to **SB 19** (Attachment 10). He stated that **SB 19** is a back door attempt to increase the percentage of local funding for the financing of public schools in Kansas. He also stated this legislation will allow high wealth districts to dramatically increase their school budgets with relatively low mill levy increases while the cost to taxpayers in low wealth districts will be prohibitively high.

The next meeting is scheduled for February 14, 2011.

The meeting was adjourned at 2:30 p.m.

# SENATE EDUCATION COMMITTEE GUEST LIST

DATE: February 10, 2011

NAME	REPRESENTING
Vickie Thornton	Sen. Owens
Katherine Riedel	Parge
Matthew Connell	Page
Mary Snelgar	SMAC PTA
Bob Van crum	Blue Valley USD 229
Tom Tryer	"
Mark Tallman	KASB
Cheryl Semmel	USA 1/Kansas
Jenna Olitsky	Intern - Huntington
Scott Frank	Post Audit
Rachel Whitten	KansasReporter.org
Diane Gjerstad	Wichita Public Schools
Miranda Breen	intern
Jennifer Bruning	Overland Park Chamber
Tracy Russell	SQE
TERRY FOXSYTH	KNEA
Colin Curtis	Sandstone Group
Jay Isaacs	Sen. Umbarger (intern)
David Bonner	Hearney & Assoc.

MEMORANDUM

To: Senate Committee on Education

From: Jason B. Long, Senior Assistant Revisor

Re: SB 19

Date: February 10, 2011

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SB 19 adds a weighting to the school finance formula for the contributions to KPERS made by each school district. To fully effectuate the intent of the bill the following section needs to be amended into the bill. This new section of law simply provides the computation of the weighting that is to be used in determining the adjusted enrollment of each school district.

New Section 1. (a) The KPERS weighting of each district shall be determined by the state board as follows:

(1) Determine the amount of money disbursed to the school district under K.S.A. 2010 Supp. 74-4939a, and amendments thereto; and

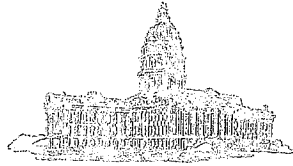
(2) divide the amount determined under paragraph (1) by the base state aid per pupil. The resulting quotient is the KPERS weighting of the district.

(b) The provisions of this section shall be part of and supplemental to the school district finance and quality performance act.

Senate Education  
2-10-11  
Attachment 1

# State of Kansas

JOHN VRATIL  
SENATOR, ELEVENTH DISTRICT  
JOHNSON COUNTY  
LEGISLATIVE HOTLINE  
1-800-432-3924



COMMITTEE ASSIGNMENTS  
VICE CHAIR: EDUCATION  
WAYS AND MEANS  
MEMBER: JUDICIARY  
ORGANIZATION, CALENDAR  
AND RULES  
INTERSTATE COOPERATION  
KANSAS CRIMINAL  
CODE RECODIFICATION  
COMMISSION

## Vice President Kansas Senate

February 2, 2011

Testimony Presented to  
Senate Committee on Education  
By Senator John Vratil  
February 2, 2011  
Concerning Senate Bill 19

Good afternoon! Thank you for allowing me to appear in support of Senate Bill (SB) 19. Senate Bill 19 seeks to alter how we calculate the local option budget (LOB) by including the employer portion of the KPERS payments made to each school district in the LOB calculation.

Senate Bill 19 defines the KPERS weighting. It repeals the provisions of the LOB calculation that conflict with the proposed changes set forth in SB 19 and it describes how the LOB calculation will change through the addition of the employer contributions to KPERS (K.S.A. 74-4939a) to the LOB calculation.

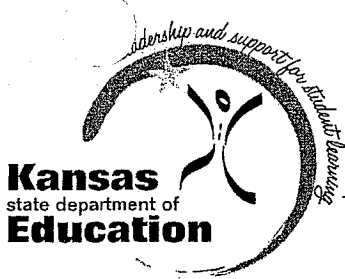
Under current law, the employer portion of each school district's KPERS payment does not go through the district's general fund. The state distributes the payment to each school district and the districts immediately return it to the state. Senate Bill 19 ensures that the KPERS payment is processed through each school district's general fund. It will then become part of the LOB calculation for a district. The bill received the support of the 2010 Legislative Educational Planning Committee.

I ask you to support Senate Bill 19.

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Senate Education  
2-10-11  
Attachment 2



## Division of Fiscal & Administrative Services

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

April 2, 2010

TO: Senator John Vratil

FROM: Dale M. Dennis, Deputy  
Commissioner of Education

SUBJECT: Computer Printout

As per your request, attached is a computer printout (SF0163) which provides the effects of adding KPERS to the current definition for computing the local option budget and depositing KPERS in the general fund. Please review the column explanation carefully.

### *KPERS thru Gen. Fund* COLUMN EXPLANATION

- |        |      |  |
|--------|------|--|
| Column | 1 -- | September 20, 2009, FTE enrollment   |
|        | 2 -- | 2009-10 Estimated general fund budget including special education  |
|        | 3 -- | 2009-10 Estimated local option budget  |
|        | 4 -- | 2009-10 Estimated local option budget state aid prorated at 90 percent   |
|        | 5 -- | 2010-11 Estimated general fund budget including special education and KPERS  |
|        | 6 -- | 2010-11 Estimated local option budget utilizing the same percentage and including KPERS as part of the definition  |
|        | 7 -- | 2010-11 Estimated local option budget state aid including KPERS prorated at 90 percent   |
|        | 8 -- | Difference (Cost of KPERS going through general fund)<br>(Column 7 - 4)  |
|        | 9 -- | Estimated local option budget state aid assuming no additional funds are made available and KPERS goes through general fund<br>(No additional funding is required with this proration) |

	4/2/2010		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9
			2009-10	2009-10	2009-10	2009-10	2010-11 Est.	2010-11 Est.	2010-11 Est.	Difference	Reduced
			FTE Enroll	General Fund	Legal	LOB Aid	General Fund	New LOB	LOB Aid	LOB Aid	LOB Aid
USD#	County Name	USD Name	(inc MILT / VIRT)	(inc spec ed)	LOB	90%	(inc spec ed/KPERS)	(inc KPERS)	90%	(Col 7 - Col 4)	84.295%
256	Allen	Marmaton Valley	338.5	3,030,264	373,000	194,135	3,178,302	390,001	202,984	8,849	190,117
257	Allen	Iola	1,303.7	9,632,010	3,191,483	1,893,730	10,263,288	3,380,866	2,006,104	112,374	1,878,940
258	Allen	Humboldt	528.5	3,999,162	937,000	442,901	4,265,770	992,792	469,273	26,372	439,526
365	Anderson	Garnett	1,100.9	7,590,704	2,225,000	1,000,449	8,081,470	2,355,820	1,059,271	58,822	992,125
479	Anderson	Crest	224.5	2,231,876	288,000	105,676	2,366,759	304,430	111,704	6,029	104,624
377	Atchison	Atchison County	664.6	5,380,092	1,689,717	766,912	5,666,173	1,770,065	803,380	36,468	752,454
409	Atchison	Atchison	1,732.1	10,976,030	3,147,100	1,607,098	11,858,482	3,373,323	1,722,621	115,523	1,613,426
254	Barber	Barber Co.	455.0	3,764,058	1,261,073	0	4,009,143	1,334,598	0	0	0
255	Barber	South Barber Co.	227.5	2,033,282	664,910	0	2,166,413	704,241	0	0	0
354	Barton	Clafflin	210.5	1,985,539	600,000	0	2,113,671	634,843	0	0	0
355	Barton	Ellinwood	407.2	3,288,636	955,000	242,293	3,500,961	1,011,182	256,547	14,254	240,285
428	Barton	Great Bend	3,049.8	19,225,103	5,571,500	2,878,237	20,947,359	6,020,683	3,110,285	232,048	2,913,127
431	Barton	Hoisington	622.5	4,503,470	1,260,000	416,632	4,765,011	1,326,309	438,557	21,926	410,758
234	Bourbon	Ft. Scott	1,890.8	11,797,687	2,500,000	1,424,025	12,714,370	2,673,744	1,522,991	98,966	1,426,450
235	Bourbon	Uniontown	438.5	3,661,351	719,000	454,782	3,909,118	762,769	482,467	27,685	451,884
415	Brown	Hiawatha	837.4	6,221,408	2,028,812	531,711	6,646,093	2,152,043	564,007	32,296	528,256
430	Brown	Brown County	617.2	5,307,876	1,761,081	1,122,478	5,635,233	1,857,295	1,183,803	61,325	1,108,763
205	Butler	Bluestem	535.5	4,502,668	1,323,654	626,022	4,805,096	1,403,122	663,606	37,584	621,541
206	Butler	Remington-Whitewater	524.5	4,190,935	1,150,000	385,020	4,466,870	1,220,761	408,711	23,691	382,803
375	Butler	Circle	1,628.2	9,655,279	2,875,434	218,159	10,272,206	3,047,861	231,241	13,082	216,583
385	Butler	Andover	4,703.3	25,027,658	8,146,966	3,642,671	26,793,780	8,664,008	3,873,851	231,180	3,628,292
394	Butler	Rose Hill	1,724.7	9,684,166	3,140,910	1,940,046	10,313,675	3,316,923	2,048,764	108,718	1,918,895
396	Butler	Douglass	740.3	5,458,727	1,786,046	1,137,265	5,826,252	1,895,073	1,206,688	69,423	1,130,197
402	Butler	Augusta	2,179.5	12,119,851	3,966,848	2,351,309	12,906,078	4,196,462	2,487,411	136,101	2,329,736
490	Butler	El Dorado	1,993.0	12,464,080	4,142,053	985,643	14,210,727	4,648,562	1,106,172	120,529	1,036,053
492	Butler	Flinthills	284.5	2,349,427	732,273	339,145	2,490,783	771,938	357,515	18,370	334,853
284	Chase	Chase County	405.1	3,318,726	1,045,370	101,516	3,553,041	1,111,564	107,944	6,428	101,102
285	Chautauqua	Cedar Vale	144.0	1,462,374	281,000	127,411	1,534,924	294,248	133,418	6,007	124,961
286	Chautauqua	Chautauqua	367.5	3,169,881	623,500	297,802	3,360,112	657,242	313,918	16,116	294,019
404	Cherokee	Riverton	796.0	6,020,808	1,978,184	1,201,213	6,409,962	2,094,309	1,271,727	70,515	1,191,114
493	Cherokee	Columbus	1,113.0	8,024,000	2,659,298	1,283,563	8,633,511	2,841,948	1,371,723	88,160	1,284,771
499	Cherokee	Galena	756.5	5,737,962	1,599,444	1,191,906	6,142,927	1,702,277	1,268,537	76,632	1,188,126
508	Cherokee	Baxter Springs	927.0	6,700,842	2,085,000	1,391,237	7,142,452	2,209,723	1,474,460	83,223	1,380,996
103	Cheyenne	Cheylin	137.0	1,463,979	479,054	0	1,547,699	503,496	0	0	0
297	Cheyenne	St. Francis	286.3	2,292,056	748,205	19,865	2,444,146	793,832	21,076	1,211	19,740
219	Clark	Minneola	262.0	2,180,923	640,300	155,535	2,312,609	675,562	164,101	8,566	153,699
220	Clark	Ashland	222.0	1,961,066	530,000	0	2,085,446	560,816	0	0	0
379	Clay	Clay Center	1,354.5	8,614,968	2,550,000	1,286,807	9,384,141	2,757,897	1,391,717	104,911	1,303,498
333	Cloud	Concordia	1,068.9	7,705,046	1,962,300	1,049,929	8,420,261	2,130,500	1,139,924	89,996	1,067,666
334	Cloud	Southern Cloud	255.6	2,384,332	545,500	130,495	2,519,563	571,640	136,748	6,253	128,079
243	Coffey	Lebo-Waverly	526.0	4,005,581	1,106,647	575,578	4,223,911	1,161,975	604,355	28,776	566,045
244	Coffey	Burlington	823.0	6,212,582	2,064,050	0	6,779,916	2,234,250	0	0	0
245	Coffey	LeRoy-Gridley	246.5	2,239,900	550,000	126,077	2,391,316	584,167	133,909	7,832	125,420

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			2009-10	2009-10	2009-10	2009-10	2010-11 Est.	2010-11 Est.	2010-11 Est.	Difference	Reduced
			FTE Enroll	General Fund	Legal	LOB Aid	General Fund	New LOB	LOB Aid	LOB Aid	LOB Aid
ISD#	County Name	USD Name	(inc MILT / VIRT)	(inc spec ed)	LOB	90%	(inc spec ed/KPERS)	(inc KPERS)	90%	(Col 7 - Col 4)	84.295%
300	Comanche	Comanche County	317.0	2,669,986	847,031	0	2,790,993	882,557	0	0	0
462	Cowley	Central	347.0	2,785,532	897,738	537,377	2,942,831	943,610	564,835	27,458	529,031
463	Cowley	Udall	364.0	2,944,407	978,573	563,922	3,133,123	1,035,187	596,547	32,625	558,733
465	Cowley	Winfield	2,359.9	14,333,672	4,827,531	2,723,741	15,821,768	5,273,960	2,975,621	251,880	2,787,000
470	Cowley	Arkansas City	2,639.1	17,598,237	5,358,908	3,499,581	18,880,747	5,707,717	3,727,367	227,786	3,491,094
471	Cowley	Dexter	152.0	1,562,273	205,000	122,010	1,657,226	216,149	128,645	6,636	120,491
246	Crawford	Northeast	561.5	4,572,878	1,340,000	859,637	4,891,627	1,424,414	913,790	54,153	855,866
247	Crawford	Cherokee	657.0	5,377,685	1,715,000	1,001,577	5,757,107	1,824,069	1,065,275	63,697	997,748
248	Crawford	Girard	1,007.0	7,116,887	1,995,000	1,217,529	7,547,485	2,104,494	1,284,351	66,823	1,202,938
249	Crawford	Frontenac	850.0	5,709,477	1,500,000	993,330	6,056,345	1,583,026	1,048,312	54,982	981,860
250	Crawford	Pittsburg	2,700.2	17,740,262	5,250,000	2,230,673	18,863,876	5,532,681	2,350,781	120,108	2,201,768
294	Decatur	Oberlin	358.0	2,955,239	946,624	55,803	3,160,636	1,008,243	59,436	3,632	55,668
393	Dickinson	Solomon	372.0	2,984,527	635,000	289,865	3,158,890	668,332	305,080	15,215	285,742
435	Dickinson	Abilene	1,534.6	8,989,287	2,738,500	1,297,392	9,586,118	2,901,341	1,374,539	77,148	1,287,409
473	Dickinson	Chapman	967.2	7,458,308	2,428,603	929,596	7,896,102	2,558,273	979,230	49,634	917,158
481	Dickinson	Rural Vista	413.0	3,337,583	900,000	395,361	3,533,312	947,827	416,371	21,010	389,978
487	Dickinson	Herington	506.1	4,014,006	1,165,000	701,342	4,246,896	1,227,573	739,011	37,669	692,166
111	Doniphan	Doniphan West Schools	376.5	4,176,712	820,000	344,646	4,390,154	867,928	364,790	20,144	341,667
406	Doniphan	Wathena	411.0	3,150,222	486,630	264,576	3,311,489	510,046	277,307	12,731	259,728
429	Doniphan	Troy	348.5	2,747,819	768,130	408,154	2,900,884	807,552	429,101	20,947	401,901
486	Doniphan	Elwood	303.3	2,565,273	485,000	275,737	2,725,703	513,335	291,846	16,109	273,346
348	Douglas	Baldwin City	1,336.9	7,957,802	2,644,147	1,166,783	8,614,918	2,839,630	1,253,043	86,261	1,173,614
491	Douglas	Eudora	1,454.0	9,166,618	2,999,432	1,670,174	9,779,810	3,181,616	1,771,619	101,445	1,659,318
497	Douglas	Lawrence	10,668.9	63,816,477	21,844,210	2,543,977	68,866,772	23,409,801	2,726,305	182,329	2,553,488
347	Edwards	Kinsely-Offerle	357.5	3,116,120	842,743	108,916	3,300,211	888,238	114,796	5,880	107,519
502	Edwards	Lewis	109.0	1,157,061	355,000	0	1,212,431	370,649	0	0	0
282	Elk	West Elk	337.2	3,228,456	1,065,638	470,234	3,518,778	1,152,734	508,667	38,433	476,423
283	Elk	Elk Valley	190.6	2,056,952	110,000	38,788	2,131,264	113,692	40,090	1,302	37,549
388	Ellis	Ellis	392.6	2,933,173	800,000	0	3,118,683	845,776	0	0	0
432	Ellis	Victoria	257.0	2,042,910	681,251	0	2,167,688	718,817	0	0	0
489	Ellis	Hays	2,839.3	17,443,374	5,723,578	921,038	19,211,648	6,224,113	1,001,584	80,546	938,095
327	Ellsworth	Ellsworth	622.0	4,739,777	1,452,000	691,820	5,026,968	1,529,710	728,846	37,026	682,645
328	Ellsworth	Lorraine	410.3	3,622,435	1,018,422	0	3,831,522	1,045,456	0	0	0
363	Finney	Holcomb	939.8	6,410,374	2,009,799	0	6,870,021	2,127,103	0	0	0
457	Finney	Garden City	6,934.3	46,694,063	8,910,769	4,522,304	50,309,178	9,530,194	4,836,669	314,364	4,530,078
381	Ford	Spearville	358.0	2,592,153	765,000	387,350	2,737,966	804,077	407,136	19,786	381,328
443	Ford	Dodge City	5,808.5	43,520,972	12,501,992	7,859,377	46,487,097	13,218,052	8,309,528	450,151	7,782,797
459	Ford	Bucklin	244.7	2,064,575	551,102	0	2,189,363	581,367	0	0	0
287	Franklin	West Franklin	700.5	5,773,669	1,783,711	785,974	6,088,292	1,871,391	824,610	38,635	772,339
288	Franklin	Central Heights	531.5	4,347,002	1,176,050	644,170	4,579,613	1,227,726	672,475	28,305	629,847
289	Franklin	Wellsville	846.0	5,804,160	1,891,480	847,421	6,202,964	2,010,188	900,604	53,184	843,516
290	Franklin	Ottawa	2,440.1	14,478,907	4,596,480	2,239,267	15,625,323	4,910,924	2,392,455	153,188	2,240,800
475	Geary	Junction City	7,507.0	44,144,838	12,000,000	8,144,280	47,358,332	12,785,275	8,677,238	532,958	8,127,198

	4/2/2010		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9
			2009-10	2009-10	2009-10	2009-10	2010-11 Est.	2010-11 Est.	2010-11 Est.	Difference	Reduced
			FTE Enroll	General Fund	Legal	LOB Aid	General Fund	New LOB	LOB Aid	LOB Aid	LOB Aid
ISD#	County Name	USD Name	(inc MILT / VIRT)	(inc spec ed)	LOB	90%	(inc spec ed/KPERS)	(inc KPERS)	90%	(Col 7 - Col 4)	84.295%
291	Gove	Grinnell	73.8	830,885	121,000	0	877,609	127,151	0	0	0
292	Gove	Wheatland	102.0	1,220,450	295,000	0	1,301,813	312,413	0	0	0
293	Gove	Quinter	266.5	2,239,900	753,866	192,485	2,413,828	803,389	205,129	12,645	192,126
281	Graham	Graham County	363.1	2,913,514	970,479	0	3,116,226	1,019,837	0	0	0
214	Grant	Ulysses	1,610.4	10,184,061	3,236,151	0	10,934,006	3,435,197	0	0	0
102	Gray	Cimarron-Ensign	658.7	4,896,245	1,000,000	469,710	5,174,410	1,051,975	494,123	24,413	462,801
371	Gray	Montezuma	244.8	2,098,276	596,499	187,521	2,219,908	627,862	197,381	9,860	184,869
476	Gray	Copeland	107.0	1,317,541	431,876	32,533	1,401,333	456,968	34,423	1,890	32,241
477	Gray	Ingalls	229.0	2,091,456	514,048	133,288	2,203,326	538,815	139,709	6,422	130,853
200	Greeley	Greeley County	211.8	1,878,017	647,279	0	1,997,084	683,038	0	0	0
386	Greenwood	Madison-Virgil	230.2	2,001,186	565,000	228,418	2,119,341	593,795	240,060	11,641	224,842
389	Greenwood	Eureka	610.0	4,778,292	1,487,908	747,227	5,146,276	1,591,751	799,378	52,150	748,706
390	Greenwood	Hamilton	93.5	1,086,450	166,000	42,713	1,142,418	173,646	44,681	1,967	41,849
494	Hamilton	Syracuse	489.0	4,054,126	999,540	0	4,279,335	1,058,206	0	0	0
361	Harper	Anthony-Harper	833.6	6,470,554	1,700,000	643,671	6,846,965	1,749,561	662,436	18,765	620,445
511	Harper	Attica	139.0	1,347,230	410,000	0	1,415,912	429,099	0	0	0
369	Harvey	Burrton	237.2	2,160,061	684,521	206,445	2,282,911	720,574	217,318	10,873	203,542
373	Harvey	Newton	3,408.2	20,560,698	6,040,000	3,301,283	22,408,088	6,524,196	3,565,930	264,647	3,339,890
439	Harvey	Sedgwick	554.5	3,855,532	550,000	373,923	4,055,705	575,715	391,406	17,483	366,595
440	Harvey	Halstead	783.1	5,622,417	1,295,000	700,232	5,949,097	1,362,945	736,972	36,739	690,256
460	Harvey	Hesston	812.0	5,291,427	1,748,564	934,153	5,638,849	1,852,695	989,784	55,631	927,042
374	Haskell	Sublette	478.5	3,818,220	1,230,909	0	4,093,067	1,311,051	0	0	0
507	Haskell	Satanta	339.5	2,948,419	976,420	0	3,158,623	1,039,481	0	0	0
227	Hodgeman	Jetmore	264.5	2,204,594	697,881	53,074	2,332,568	735,083	55,903	2,829	52,359
228	Hodgeman	Hanston	74.5	824,867	255,834	0	853,255	263,942	0	0	0
335	Jackson	North Jackson	376.5	3,081,216	837,000	466,519	3,242,687	903,226	503,431	36,912	471,519
336	Jackson	Holton	1,058.0	6,933,538	2,310,429	1,343,075	7,715,498	2,535,631	1,473,988	130,912	1,380,553
337	Jackson	Mayetta	908.2	6,780,280	2,222,293	1,481,847	7,258,431	2,370,257	1,580,511	98,664	1,480,324
338	Jefferson	Valley Falls	414.3	3,189,941	993,213	593,544	3,387,229	1,047,214	625,815	32,271	586,145
339	Jefferson	Jefferson County	482.5	3,697,860	1,236,364	783,694	3,932,246	1,306,680	828,265	44,571	775,762
340	Jefferson	Jefferson West	893.8	6,268,349	1,947,127	1,079,312	6,659,978	2,057,307	1,140,386	61,074	1,068,098
341	Jefferson	Oskaloosa	539.1	4,629,848	1,406,800	678,007	4,885,285	1,477,074	711,876	33,869	666,751
342	Jefferson	McClouth	491.5	3,994,347	1,155,600	496,411	4,229,523	1,217,021	522,796	26,385	489,656
343	Jefferson	Perry	954.5	6,673,962	2,166,159	859,359	7,095,607	2,288,591	907,930	48,571	850,377
107	Jewell	Rock Hills	292.0	3,551,118	838,916	320,961	3,723,241	890,552	340,716	19,756	319,119
229	Johnson	Blue Valley	20,320.8	118,797,727	40,381,147	0	128,985,215	43,497,460	0	0	0
230	Johnson	Spring Hill	2,833.5	14,900,568	4,949,800	2,056,345	15,926,107	5,257,461	2,184,160	127,815	2,045,708
231	Johnson	Gardner-Edgerton	4,550.9	26,084,419	8,466,980	3,464,180	28,382,677	9,143,476	3,740,962	276,782	3,503,826
232	Johnson	DeSoto	6,214.7	34,640,410	11,533,491	4,061,750	37,303,794	12,332,506	4,343,139	281,389	4,067,832
233	Johnson	Olathe	25,542.1	152,610,061	52,853,264	14,574,816	166,955,365	57,300,309	15,801,133	1,226,317	14,799,517
512	Johnson	Shawnee Mission	26,548.0	164,721,888	55,321,149	0	179,542,292	59,854,262	0	0	0
215	Kearny	Lakin	628.5	4,856,526	1,450,474	0	5,125,820	1,523,305	0	0	0
216	Kearny	Deerfield	246.9	2,456,146	809,180	0	2,643,440	864,846	0	0	0

	4/2/2010		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9
			2009-10	2009-10	2009-10	2009-10	2010-11 Est.	2010-11 Est.	2010-11 Est.	Difference	Reduced
			FTE Enroll	General Fund	Legal	LOB Aid	General Fund	New LOB	LOB Aid	LOB Aid	LOB Aid
USD#	County Name	USD Name	(inc MILT / VIRT)	(inc spec ed)	LOB	90%	(inc spec ed/KPERS)	(inc KPERS)	90%	(Col 7 - Col 4)	84.295%
331	Kingman	Kingman	989.9	7,280,978	2,391,192	750,643	7,751,274	2,532,092	794,874	44,231	744,488
332	Kingman	Cunningham	178.6	1,729,573	571,823	0	1,846,509	606,904	0	0	0
422	Kiowa	Greensburg	203.8	2,077,414	602,492	0	2,195,083	636,599	0	0	0
424	Kiowa	Mullinville	222.3	1,637,698	499,749	0	1,685,381	511,070	0	0	0
474	Kiowa	Haviland	141.8	1,347,631	443,439	0	1,447,503	473,401	0	0	0
503	Labette	Parsons	1,230.7	9,008,946	2,600,000	1,493,154	9,674,786	2,774,701	1,593,483	100,329	1,492,474
504	Labette	Oswego	465.0	3,599,968	1,165,617	823,823	3,854,561	1,239,990	876,388	52,565	820,834
505	Labette	Chetopa - St. Paul	497.6	4,193,342	1,369,650	932,033	4,428,357	1,440,155	980,011	47,978	917,889
506	Labette	Labette County	1,607.4	10,101,815	3,280,241	2,088,989	10,776,247	3,479,455	2,215,856	126,868	2,075,396
468	Lane	Healy	92.5	1,007,413	291,296	0	1,066,771	307,273	0	0	0
482	Lane	Dighton	243.5	2,125,558	683,312	0	2,258,453	723,180	0	0	0
207	Leavenworth	Ft. Leavenworth	2,037.5	10,181,252	3,252,311	2,892,833	10,889,714	3,464,849	3,081,879	189,046	2,886,523
449	Leavenworth	Easton	699.3	5,107,276	1,711,717	867,019	5,411,592	1,803,012	913,262	46,243	855,371
453	Leavenworth	Leavenworth	3,887.0	25,371,888	7,910,090	3,751,756	27,945,310	8,644,156	4,099,923	348,168	3,840,034
458	Leavenworth	Basehor-Linwood	2,131.5	12,063,282	3,963,686	1,621,702	12,766,236	4,173,071	1,707,370	85,668	1,599,142
464	Leavenworth	Tonganoxie	1,860.8	10,526,686	3,305,921	1,573,056	11,203,707	3,498,646	1,664,761	91,704	1,559,233
469	Leavenworth	Lansing	2,502.5	14,169,582	4,605,720	2,379,729	14,908,908	4,822,329	2,491,649	111,920	2,333,706
298	Lincoln	Lincoln	340.0	2,801,981	896,885	274,366	2,968,880	945,472	289,229	14,863	270,895
299	Lincoln	Sylvan Grove	138.4	1,388,152	375,000	49,748	1,473,267	394,723	52,364	2,616	49,045
344	Linn	Pleasanton	323.0	2,729,364	650,000	376,857	2,905,305	687,418	398,551	21,694	373,287
346	Linn	Jayhawk	519.1	4,237,876	1,317,868	580,943	4,490,393	1,388,724	612,177	31,235	573,372
362	Linn	Prairie View	944.9	7,542,560	2,340,079	0	7,996,652	2,469,646	0	0	0
274	Logan	Oakley	413.4	3,338,786	640,000	47,174	3,542,342	802,554	59,156	11,982	55,406
275	Logan	Triplains	82.5	900,694	308,276	0	953,984	324,263	0	0	0
251	Lyon	North Lyon Co.	506.6	3,996,754	1,285,873	551,562	4,269,173	1,364,691	585,371	33,808	548,265
252	Lyon	Southern Lyon Co.	498.3	3,874,790	1,233,157	428,621	4,134,473	1,307,271	454,381	25,761	425,579
253	Lyon	Emporia	4,329.8	29,695,620	8,769,542	4,878,409	32,283,012	9,458,280	5,261,546	383,138	4,928,023
397	Marion	Centre	246.0	2,282,828	445,000	101,407	2,407,811	473,968	108,008	6,601	101,161
398	Marion	Peabody-Burns	325.9	2,874,197	661,500	230,758	3,045,301	696,920	243,114	12,356	227,703
408	Marion	Marion	579.3	4,574,081	1,000,000	502,380	4,819,416	1,049,107	527,050	24,670	493,641
410	Marion	Durham-Hills	587.1	4,561,644	1,504,514	680,146	4,857,001	1,591,729	719,573	39,427	673,960
411	Marion	Goessel	257.5	2,216,630	652,000	325,615	2,344,076	684,538	341,865	16,250	320,195
364	Marshall	Marysville	719.2	5,460,332	1,807,734	465,962	5,969,478	1,960,478	505,333	39,371	473,300
380	Marshall	Vermillion	527.5	3,950,215	1,050,000	578,718	4,189,685	1,107,694	610,517	31,799	571,817
488	Marshall	Axtell	294.6	2,371,092	747,898	211,827	2,522,585	790,007	223,754	11,926	209,570
498	Marshall	Valley Heights	367.0	3,114,516	1,046,173	570,959	3,318,913	1,104,402	602,738	31,779	564,531
400	McPherson	Smoky Valley	997.7	6,721,304	2,119,123	966,193	7,131,674	2,236,742	1,019,820	53,627	955,175
418	McPherson	McPherson	2,262.3	12,976,413	4,280,521	1,202,741	14,257,706	4,659,652	1,309,269	106,528	1,226,276
419	McPherson	Canton-Galva	373.4	3,029,060	985,304	258,495	3,226,250	1,042,748	273,565	15,070	256,224
423	McPherson	Moundridge	415.0	3,236,480	1,067,058	116,875	3,431,010	1,125,417	123,267	6,392	115,453
448	McPherson	Inman	456.0	3,337,182	1,072,631	442,525	3,536,235	1,132,173	467,089	24,565	437,481
225	Meade	Fowler	162.0	1,573,506	527,127	107,550	1,672,763	556,904	113,625	6,075	106,423
226	Meade	Meade	475.7	3,565,866	1,139,574	0	3,784,746	1,202,946	0	0	0

	4/2/2010		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9
			2009-10	2009-10	2009-10	2009-10	2010-11 Est.	2010-11 Est.	2010-11 Est.	Difference	Reduced
			FTE Enroll	General Fund	Legal	LOB Aid	General Fund	New LOB	LOB Aid	LOB Aid	LOB Aid
SD#	County Name	USD Name	(inc MILT / VIRT)	(inc spec ed)	LOB	90%	(inc spec ed/KPERS)	(inc KPERS)	90%	(Col 7 - Col 4)	84.295%
367	Miami	Osawatomie	1,137.5	8,361,409	2,200,000	1,247,004	8,880,370	2,322,982	1,316,713	69,709	1,233,248
368	Miami	Paola	2,028.1	11,671,309	3,825,659	1,339,019	13,294,746	4,285,372	1,499,923	160,904	1,404,845
416	Miami	Louisburg	1,674.0	9,747,956	3,138,860	892,409	10,309,680	3,307,377	940,320	47,911	880,714
272	Mitchell	Waconda	357.3	3,065,569	740,000	298,901	3,227,546	776,204	313,524	14,624	293,650
273	Mitchell	Beloit	746.9	5,958,447	1,731,481	703,587	6,530,357	1,898,252	771,355	67,767	722,459
436	Montgomery	Caney	829.7	5,726,328	1,050,000	603,855	6,058,148	1,101,659	633,564	29,709	593,403
445	Montgomery	Coffeyville	1,815.2	12,167,594	3,896,400	308,946	12,867,457	4,096,789	324,834	15,889	304,244
446	Montgomery	Independence	1,837.7	11,271,714	3,565,473	1,576,224	12,088,131	3,789,498	1,675,261	99,037	1,569,068
447	Montgomery	Cherryvale	885.1	6,334,948	1,630,000	1,084,847	6,694,452	1,710,544	1,138,453	53,606	1,066,287
417	Morris	Morris County	750.9	5,583,902	1,600,000	475,776	6,003,750	1,706,524	507,452	31,676	475,285
217	Morton	Rolla	199.5	1,840,304	610,040	0	1,971,239	649,321	0	0	0
218	Morton	Elkhart	633.9	4,874,580	1,610,448	0	5,227,148	1,716,219	0	0	0
441	Nemaha	Sabetha	926.6	6,377,475	2,093,324	1,053,340	6,814,503	2,224,433	1,119,312	65,973	1,048,360
442	Nemaha	Nemaha Valley	436.3	3,356,439	665,000	184,158	3,636,500	715,631	198,180	14,021	185,617
451	Nemaha	B & B	186.5	1,695,070	297,250	108,856	1,798,495	313,643	114,859	6,003	107,578
101	Neosho	Erie	506.5	4,438,074	1,485,681	301,653	4,737,496	1,575,508	319,891	18,238	299,614
413	Neosho	Chanute	1,810.9	12,995,670	4,241,939	2,536,128	13,709,934	4,449,778	2,660,389	124,260	2,491,749
106	Ness	Western Plains	164.0	1,706,705	495,439	0	1,788,253	517,150	0	0	0
303	Ness	Ness City	291.0	2,229,468	575,000	0	2,345,377	602,331	0	0	0
211	Norton	Norton	689.3	5,106,875	1,403,600	838,286	5,414,240	1,480,876	884,439	46,152	828,375
212	Norton	Northern Valley	196.5	1,987,144	547,000	278,789	2,097,665	574,545	292,828	14,039	274,266
213	Norton	West Solomon	38.0	457,368	151,504	0	479,422	158,120	0	0	0
420	Osage	Osage City	644.2	4,819,214	700,000	384,048	5,085,275	734,707	403,089	19,041	377,538
421	Osage	Lyndon	427.0	3,303,080	530,000	263,733	3,470,794	554,332	275,841	12,108	258,356
434	Osage	Santa Fe	1,061.5	8,004,742	2,651,786	1,469,911	8,490,905	2,797,635	1,550,757	80,846	1,452,456
454	Osage	Burlingame	317.0	2,644,309	550,000	333,581	2,774,127	574,444	348,406	14,825	326,321
456	Osage	Marais Des Cygnes	263.0	2,493,057	445,000	194,082	2,616,811	464,756	202,699	8,616	189,850
392	Osborne	Osborne	331.9	2,830,065	835,861	396,298	2,982,377	873,677	414,228	17,929	387,970
239	Ottawa	North Ottawa Co.	620.5	4,651,112	1,507,716	702,083	4,920,685	1,588,588	739,742	37,659	692,850
240	Ottawa	Twin Valley	606.5	4,605,375	1,492,832	786,648	4,848,869	1,547,991	815,714	29,066	764,007
495	Pawnee	Ft. Larned	886.0	6,925,916	2,104,273	985,936	7,601,566	2,299,112	1,077,226	91,290	1,008,942
496	Pawnee	Pawnee Heights	150.1	1,463,176	472,988	136,774	1,551,725	499,553	144,456	7,682	135,299
110	Phillips	Thunder Ridge	236.5	3,049,022	704,953	291,851	3,191,985	745,069	308,458	16,608	288,906
325	Phillips	Phillipsburg	628.1	4,842,484	1,581,482	869,942	5,110,218	1,661,015	913,691	43,750	855,773
326	Phillips	Logan	183.5	1,762,873	470,000	66,749	1,860,201	493,285	70,056	3,307	65,616
320	Pottawatomie	Wamego	1,305.5	8,134,731	2,676,016	1,210,951	8,945,682	2,922,673	1,322,568	111,617	1,238,732
321	Pottawatomie	Kaw Valley	1,124.9	7,652,489	2,546,271	0	8,268,573	2,726,945	0	0	0
322	Pottawatomie	Onaga	318.5	2,574,500	730,000	326,003	2,726,256	768,887	343,370	17,366	321,604
323	Pottawatomie	Westmoreland	845.1	5,934,149	1,205,000	621,093	6,247,670	1,262,354	650,655	29,562	609,411
382	Pratt	Pratt	1,109.4	7,523,704	2,473,421	915,809	8,054,354	2,630,115	973,826	58,017	912,097
438	Pratt	Skyline	342.5	2,848,119	910,000	222,195	3,038,812	964,818	235,580	13,385	220,647
105	Rawlins	Rawlins County	312.2	2,539,195	839,000	215,128	2,712,673	890,366	228,299	13,171	213,827
308	Reno	Hutchinson	4,661.7	29,187,300	7,896,432	4,215,747	31,542,046	8,469,189	4,521,530	305,783	4,234,916

	4/2/2010		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9
			2009-10	2009-10	2009-10	2009-10	2010-11 Est.	2010-11 Est.	2010-11 Est.	Difference	Reduced
			FTE Enroll	General Fund	Legal	LOB Aid	General Fund	New LOB	LOB Aid	LOB Aid	LOB Aid
ISD#	County Name	USD Name	(inc MILT / VIRT)	(inc spec ed)	LOB	90%	(inc spec ed/KPERS)	(inc KPERS)	90%	(Col 7 - Col 4)	84.295%
309	Reno	Nickerson	1,147.0	8,202,935	2,543,587	1,113,710	8,722,717	2,688,446	1,177,136	63,427	1,102,519
310	Reno	Fairfield	305.1	2,947,616	868,679	0	3,133,188	920,751	0	0	0
311	Reno	Pretty Prairie	258.4	2,224,253	700,000	303,471	2,377,079	744,189	322,628	19,157	302,177
312	Reno	Haven	1,001.5	6,906,257	2,275,641	952,970	7,365,206	2,411,113	1,009,702	56,731	945,698
313	Reno	Buhler	2,145.5	12,996,473	4,368,968	1,890,147	13,851,052	4,625,341	2,001,061	110,915	1,874,216
109	Republic	Republic County	471.8	3,833,065	1,273,899	369,749	4,062,665	1,337,800	388,296	18,547	363,683
426	Republic	Pike Valley	247.0	2,232,277	564,700	275,969	2,351,947	590,465	288,560	12,591	270,269
376	Rice	Sterling	530.5	4,115,911	1,349,759	738,710	4,368,060	1,425,404	780,109	41,400	730,659
401	Rice	Chase	139.5	1,502,895	469,604	0	1,583,034	493,049	0	0	0
405	Rice	Lyons	799.4	6,593,722	1,725,000	902,158	7,148,099	1,841,756	963,220	61,062	902,163
444	Rice	Little River	320.0	2,604,189	490,000	40,572	2,745,316	514,505	42,601	2,029	39,901
378	Riley	Riley County	684.5	4,920,718	1,584,803	730,848	5,201,207	1,665,380	768,006	37,159	719,323
383	Riley	Manhattan	5,958.3	34,683,740	9,479,450	1,523,727	37,554,949	10,180,106	1,636,350	112,623	1,532,624
384	Riley	Blue Valley	217.5	1,985,539	603,000	131,116	2,096,966	633,410	137,729	6,612	128,998
269	Rooks	Palco	147.5	1,660,166	533,575	0	1,757,605	562,131	0	0	0
270	Rooks	Plainville	368.2	2,945,610	900,000	0	3,127,085	950,306	0	0	0
271	Rooks	Stockton	288.3	2,380,721	796,493	49,534	2,529,118	841,012	52,303	2,769	48,987
395	Rush	LaCrosse	294.5	2,487,440	660,000	156,935	2,642,468	696,856	165,698	8,764	155,195
403	Rush	Otis-Bison	177.0	1,790,154	520,000	0	1,906,961	550,191	0	0	0
399	Russell	Paradise	125.4	1,300,289	438,939	0	1,395,780	467,586	0	0	0
407	Russell	Russell	944.6	6,642,267	2,066,944	374,468	7,125,879	2,195,460	397,751	23,283	372,538
305	Saline	Salina	7,050.5	43,886,867	14,277,757	5,492,082	48,259,119	15,574,354	5,990,831	498,749	5,611,079
306	Saline	Southeast of Saline	690.8	4,925,532	1,251,500	193,957	5,230,892	1,321,509	204,807	10,850	191,825
307	Saline	Ell-Saline	468.0	3,495,254	1,036,000	560,279	3,685,413	1,087,021	587,872	27,592	550,607
466	Scott	Scott County	869.7	6,048,090	1,966,606	146,551	6,461,976	2,088,198	155,613	9,061	145,748
259	Sedgwick	Wichita	46,226.5	312,456,165	100,371,138	41,020,680	337,240,964	107,518,939	43,941,915	2,921,235	41,156,486
260	Sedgwick	Derby	6,330.7	36,043,407	11,862,600	5,012,542	39,094,564	12,760,461	5,391,933	379,391	5,050,144
261	Sedgwick	Haysville	4,780.6	30,242,055	9,298,220	6,185,920	32,628,375	9,962,001	6,627,520	441,600	6,207,409
262	Sedgwick	Valley Center	2,553.7	14,640,590	4,290,496	2,362,819	15,497,095	4,516,490	2,487,276	124,457	2,329,610
263	Sedgwick	Mulvane	1,850.0	10,046,850	3,270,515	2,054,243	10,861,395	3,497,947	2,197,096	142,852	2,057,824
264	Sedgwick	Clearwater	1,273.4	7,804,544	2,490,750	1,298,602	8,298,235	2,632,825	1,372,676	74,074	1,285,664
265	Sedgwick	Goddard	4,911.2	28,055,916	9,017,732	4,763,256	30,052,417	9,608,354	5,075,228	311,972	4,753,515
266	Sedgwick	Maize	6,381.7	36,950,520	12,200,000	5,741,442	39,195,396	12,866,231	6,054,977	313,535	5,671,159
267	Sedgwick	Renwick	1,945.7	10,685,962	3,526,880	1,750,884	11,401,485	3,740,240	1,856,805	105,920	1,739,104
268	Sedgwick	Cheney	784.9	5,225,229	1,721,776	970,204	5,576,445	1,825,925	1,028,890	58,687	963,670
480	Seward	Liberal	4,375.0	29,212,174	4,875,000	2,509,650	31,251,981	5,181,976	2,667,681	158,031	2,498,580
483	Seward	Kismet-Plains	725.0	6,895,424	978,000	0	7,265,854	1,027,472	0	0	0
345	Shawnee	Seaman	3,547.0	21,109,138	6,872,305	2,626,183	22,800,541	7,362,153	2,813,373	187,190	2,635,036
372	Shawnee	Silver Lake	743.6	4,948,000	1,627,279	931,308	5,349,146	1,745,409	998,915	67,607	935,595
437	Shawnee	Auburn Washburn	5,409.5	31,915,460	10,515,863	2,184,355	34,448,563	11,271,209	2,341,256	156,900	2,192,846
450	Shawnee	Shawnee Heights	3,405.3	19,671,638	6,568,412	3,084,658	21,230,500	7,034,236	3,303,418	218,760	3,094,018
501	Shawnee	Topeka	13,219.4	89,731,188	28,871,561	14,418,746	97,277,915	31,066,124	15,514,733	1,095,987	14,531,271
412	Sheridan	Hoxie	286.7	2,359,858	784,238	22,304	2,509,986	828,401	23,560	1,256	22,066

	4/2/2010		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9
			2009-10	2009-10	2009-10	2009-10	2010-11 Est.	2010-11 Est.	2010-11 Est.	Difference	Reduced
			FTE Enroll	General Fund	Legal	LOB Aid	General Fund	New LOB	LOB Aid	LOB Aid	LOB Aid
ISD#	County Name	USD Name	(inc MILT / VIRT)	(inc spec ed)	LOB	90%	(inc spec ed/KPERS)	(inc KPERS)	90%	(Col 7 - Col 4)	84.295%
352	Sherman	Goodland	899.5	6,446,482	2,066,050	654,525	6,891,470	2,194,492	695,215	40,690	651,146
237	Smith	Smith Center	433.0	3,597,560	1,181,082	522,452	3,812,798	1,244,713	550,599	28,147	515,697
349	Stafford	Stafford	268.9	2,237,894	674,967	237,460	2,377,800	713,300	250,946	13,486	235,039
350	Stafford	St. John-Hudson	328.5	2,830,065	840,000	10,886	3,006,089	887,319	11,500	613	10,771
351	Stafford	Macksville	265.0	2,537,590	537,000	0	2,677,140	564,058	0	0	0
452	Stanton	Stanton County	462.5	3,832,262	1,081,255	0	4,061,407	1,131,383	0	0	0
209	Stevens	Moscow	187.8	1,953,844	661,921	0	2,106,936	708,754	0	0	0
210	Stevens	Hugoton	985.7	7,064,330	2,219,586	0	7,532,362	2,382,293	0	0	0
353	Sumner	Wellington	1,663.0	10,144,342	3,296,748	1,894,773	10,904,288	3,514,408	2,019,871	125,098	1,891,833
356	Sumner	Conway Springs	514.9	4,129,150	1,065,000	637,690	4,376,883	1,125,486	673,908	36,217	631,189
357	Sumner	Belle Plaine	657.0	5,216,804	1,639,486	1,087,028	5,585,812	1,743,030	1,155,681	68,653	1,082,424
358	Sumner	Oxford	327.5	2,832,071	875,962	428,319	3,004,464	924,336	451,973	23,653	423,322
359	Sumner	Argonia	179.5	1,723,154	397,355	126,776	1,820,063	417,550	133,219	6,443	124,775
360	Sumner	Caldwell	234.0	2,138,396	690,921	251,219	2,248,247	722,713	262,778	11,560	246,121
509	Sumner	South Haven	222.0	2,032,880	600,000	322,866	2,154,763	630,569	339,316	16,450	317,807
314	Thomas	Brewster	98.0	990,162	319,073	0	1,045,023	335,052	0	0	0
315	Thomas	Colby	919.1	6,542,368	2,129,990	799,385	6,955,422	2,250,010	844,429	45,044	790,901
316	Thomas	Golden Plains	204.5	2,016,832	300,000	148,014	2,113,308	312,662	154,261	6,247	144,483
208	Trego	WaKeeney	411.2	3,414,212	708,000	123,043	3,649,014	752,469	130,772	7,728	122,482
329	Wabaunsee	Alma	473.7	3,843,095	1,124,000	316,934	4,073,783	1,187,186	334,751	17,817	313,531
330	Wabaunsee	Wabaunsee East	500.5	4,104,276	1,000,000	357,660	4,404,851	1,066,358	381,394	23,734	357,217
241	Wallace	Wallace	198.5	1,759,663	385,000	30,492	1,872,106	407,136	32,245	1,753	30,201
242	Wallace	Weskan	103.0	1,060,372	347,456	101,756	1,124,117	366,243	107,258	5,502	100,459
108	Washington	Washington Co. Schools	396.5	3,264,966	1,073,220	376,893	3,449,313	1,125,717	395,329	18,436	370,270
223	Washington	Barnes	329.7	2,770,687	918,906	269,442	2,966,849	969,933	284,404	14,962	266,376
224	Washington	Clifton-Clyde	278.5	2,365,876	658,750	162,388	2,513,349	694,096	171,102	8,713	160,256
467	Wichita	Leoti	426.5	3,426,248	1,040,542	339,945	3,647,068	1,101,155	359,747	19,802	336,943
387	Wilson	Altoona-Midway	182.7	1,918,137	560,000	0	2,029,492	588,840	0	0	0
461	Wilson	Neodesha	717.2	5,254,918	1,684,025	897,400	5,643,138	1,796,839	957,518	60,118	896,822
484	Wilson	Fredonia	732.1	5,538,566	1,776,344	723,256	5,843,317	1,864,768	759,259	36,003	711,131
366	Woodson	Woodson	398.5	3,430,260	993,050	379,663	3,636,402	1,045,986	399,901	20,238	374,552
202	Wyandotte	Turner	3,771.6	25,005,191	8,201,000	4,591,658	26,996,248	8,828,770	4,943,140	351,482	4,629,800
203	Wyandotte	Piper	1,630.5	9,807,334	3,165,494	0	10,345,955	3,322,020	0	0	0
204	Wyandotte	Bonner Springs	2,358.8	13,985,832	4,447,938	1,584,444	14,998,210	4,725,915	1,683,466	99,021	1,576,753
500	Wyandotte	Kansas City	18,735.7	135,753,242	43,177,566	23,261,482	147,248,505	46,134,120	24,854,296	1,592,814	23,278,810
TOTALS			453,541.3	3,008,941,471	929,322,523	340,992,996	3,239,337,229	993,689,591	364,067,263	23,074,267	340,989,444

KANSAS  
ASSOCIATION



OF  
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BOARDS



1420 SW Arrowhead Road • Topeka, Kansas 66604-4024  
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Testimony before the  
**Senate Committee on Education**  
on  
**SB 19 – KPERS School Finance Weighting**

by  
**Mark Tallman, Associate Executive Director for Advocacy**  
Kansas Association of School Boards

**February 2, 2011**

Madam Chair, Members of the Committee:

Thank you for the opportunity to offer testimony today on **SB 19**, which would make state contributions for school district employees under the Kansas Public Employees Retirement System a “weighting” in the school finance system. The primary effect would be to expand the school district’s general fund budget on which the Local Option Budget is calculated. This would allow school districts to adopt a larger LOB without having to increase the percentage of LOB.

KASB appears as a conditional supporter of this measure. This fall the KASB Board of Directors authorized a special committee to study the funding of public education in the state. I have attached a copy of its recommendations which were adopted by our Board of Directors in January. In general the committee believes our school finance system is sound, but underfunded. Realizing the extremely difficult financial circumstances facing the state, the committee understood that schools could expect reductions in their general fund budgets in the current year and next year, and that the chances of significant improvement in the next several years would be extremely difficult. While KASB believes we must continue to support adequate base funding, members of the committee were concerned about the damage to educational programs and student achievement.

Therefore, KASB is willing to support an increase in local option budget authority with two important conditions. First, the increase allowed for the LOB must be accompanied by an increase in state equalization aid that raises the *percentage* or *rate* of equalization. Although the state is supposed to provide equalization aid at the 81.2<sup>nd</sup> percentile, current appropriations do not fund that amount, instead providing a proration and requiring additional local property tax revenue.

The issue of additional LOB authority was the most contentious issue faced by our committee. Many of our members strongly believe the state has failed to provide funding to help all students reach expectations. This has forced districts to use local revenues at dramatically different tax rates, creating

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Attachment 4

significant inequities across the state. The situation has been worsened by the failure to fund the formula for programs like capital outlay state aid, special education and professional development – as well as underfunding current LOB state aid.

At the same time, many school districts are simply desperate to find ways to maintain the quality of programs when state aid has declined significantly since the 2009 level, and would continue to do so under the Governor's budget. As the table below shows, general fund budgets per pupil have declined by over \$800 or 11% since 2009, and are below FY 2007 levels – the year that began the so-called "three year plan."

<b>School District Operating Budgets, Capital Aid and KPERS, 2006 to 2012 (Projected)</b>							
<i>(Amounts in Thousands except for per pupil or per FTE)</i>							
	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	<b>Governor's Budget</b>	
						FY 2011	FY 2012
Base Budget Per Pupil	\$4,257	\$4,316	\$4,374	\$4,400	\$4,012	\$3,937	\$3,780
Weighted FTE Enrollment	568,6915	592.1956	613.464	636	655.123	666.842	666.842
Special Ed Weighted Enr.	67.3533	76.0401	90.4067	97.2166	90.89	90.027	113.153
Total Weighted Enrollment	636.0448	668.2357	703.8707	733.2166	746.013	756.869	779.995
General Fund	\$2,707,643	\$2,884,105	\$3,078,730	\$3,226,153	\$2,993,004	\$2,979,793	\$2,948,381
ARRA Special Education					\$55,748	\$55,748	
General Fund+ARRA Sped	\$2,707,643	\$2,884,105	\$3,078,730	\$3,226,153	\$3,048,752	\$3,035,541	\$2,948,381
Unweighted FTE Enrollment	439.0958	441.115	442.9868	443.3304	448.7277	455.405	455.405
<b>General Fund per Pupil</b>	<b>\$6,166</b>	<b>\$6,538</b>	<b>\$6,950</b>	<b>\$7,277</b>	<b>\$6,794</b>	<b>\$6,666</b>	<b>\$6,474</b>
Local Option Budgets	\$659,520	\$760,709	\$838,196	\$901,535	\$929,168	\$959,602	\$979,602
<b>LOB Per FTE Enrollment</b>	<b>\$1,502</b>	<b>\$1,725</b>	<b>\$1,892</b>	<b>\$2,034</b>	<b>\$2,071</b>	<b>\$2,107</b>	<b>\$2,151</b>
Bond and Interest Aid	\$57,488	\$63,697	\$69,128	\$75,591	\$86,700	\$94,647	\$100,000
Capital Outlay Aid	\$19,294	\$20,492	\$23,124	\$22,339	0	0	0
Total Capital Aid	\$76,782	\$84,189	\$92,252	\$97,930	\$86,700	\$94,647	\$100,000
<b>Capital Aid per FTE Enroll.</b>	<b>\$175</b>	<b>\$191</b>	<b>\$208</b>	<b>\$221</b>	<b>\$193</b>	<b>\$208</b>	<b>\$220</b>
KPERS School Contributions	\$161,531	\$192,426	\$220,813	\$242,277	\$249,856	\$283,502	\$319,862
<b>KPERS Per FTE Enroll.</b>	<b>\$368</b>	<b>\$436</b>	<b>\$498</b>	<b>\$546</b>	<b>\$557</b>	<b>\$623</b>	<b>\$702</b>
<b>Total GF, LOB, Capital Aid,</b>							
<b>KPERS Per FTE Enrollment</b>	<b>\$8,211</b>	<b>\$8,890</b>	<b>\$9,549</b>	<b>\$10,078</b>	<b>\$9,615</b>	<b>\$9,603</b>	<b>\$9,547</b>
Note: Does not include non-stimulus federal aid, local capital outlay and bond levies, students fees.							

The compromise position accepted by consensus of our committee was to support an increase in LOB authority if accompanied by an increase in LOB state aid that increases the equalization rate and does not require additional voter approval. We therefore can support **SB 19** if coupled with higher LOB state aid funding.

Thank you for your consideration.

**FINAL REPORT TO THE DELEGATE ASSEMBLY AND BOARD OF DIRECTORS****COMMITTEE PURPOSE AND AUTHORIZATION**

The Kansas Association of School Boards Board of Directors appointed a committee in August, 2010 to explore issues surrounding school finance in Kansas. The committee was given two specific charges: (1) learn about Kansas school funding through an in-depth study; and (2) develop recommendations for funding all Kansas Schools. The committee's recommendations were finalized Dec. 3 and the report will be presented to the KASB Board of Directors for consideration at its January 22, 2011, meeting.

**KASB SCHOOL FUNDING COMMITTEE RECOMMENDATIONS**

The committee developed ten recommendations as guiding principles for Kansas school district funding:

1. The Kansas school finance system must provide equal opportunity for all students. Because of the disparity in revenues available to local districts, this requires equalization funding in the formula.
2. The basic structure of the current school funding formula is sound. The current weightings serve a rational purpose, but all weightings should be based on scientific research, not political expediency.
3. All school district expenditures should support student learning. The state should not attempt to direct funds into certain budget areas. Locally-elected boards should decide how education funds are used to address student achievement.
4. The school finance system should encourage and remove barriers to sharing services and curriculum across school districts to promote efficient use of resources.
5. The state should seek to provide budget stability and predictability to promote long-term planning and to avoid mid-year budget cuts after contracts are in place.
6. Expanded local option budget funding is not a long-term solution to funding Kansas public schools. However, in the current state financial crisis, the ability to expand the LOB is a short term solution that can help students now.
  - a. To address the requirements of the Kansas Constitution, any additional LOB must be offset with a higher equalization rate.
  - b. Additional use of the LOB should be determined by locally-elected boards of education based on local needs.
7. Local tax effort should be more consistent among all Kansas school districts.
8. The current "grandfather provision" allowing the LOB to be based on a \$4,433 base state aid per pupil should be extended to maintain current LOB levels.
9. Districts might benefit from additional flexibility in the use of state and local funds, but KASB should undertake further study on the impact of shifting funds among specific revenue sources.
10. KASB encourages a comprehensive review of state and local tax policy, including the appropriate balance among tax sources, the impact of tax exemptions and the role of school districts and other entities in granting tax exemptions and abatements.

In addition to these policy recommendations, the committee recommends KASB should take responsibility to define a suitable education. That definition should include a "core curriculum" plus other important subjects and skills, as well as anything mandated by the Legislature, Kansas State Board of Education and Federal Government.

**GENESIS OF THE COMMITTEE**

The School Funding Committee grew from a recommendation by the KASB Legislative Committee. Last June the Legislative Committee tentatively agreed to recommend a comprehensive study of the Kansas School Finance system and urged KASB to take a leadership role in this process. The KASB executive committee and association leadership proposed creating a special committee of school board members and superintendents as a proactive step toward developing recommendations for school funding.

## MEMBERSHIP

The committee was co-chaired by KASB President Rodney Roush of Stafford USD 349, a small district in western Kansas, and Immediate Past President Pam Robinson of Blue Valley USD 229, one of the largest districts in the state located in the Kansas City area. Mark Evans, superintendent of Andover USD 385, a suburban district near Wichita in Southeast Kansas, was appointed vice-chair. To ensure balance by geography and district size, the committee included school board members from each of the KASB's ten geographic regions and the five regions representing the state's five largest school districts. Nine superintendents were appointed to provide additional representation for the diversity of Kansas districts by enrollment and student demographics.

Committee Membership/Board Members	Committee Membership/Superintendents
<ol style="list-style-type: none"> <li>1. Dr. Marlene Merrill, Lawrence USD 497, Region 1</li> <li>2. Patrick Woods, Topeka USD 501, Region 2</li> <li>3. Dennis Depew, Neodesha USD 461, Region 3</li> <li>4. Daphne Maxwell, Geary County USD 475, Region 4</li> <li>5. Jerry Seim, Southeast of Saline USD 306, Region 5</li> <li>6. Don Shinkus, Oxford USD 358, Region 6</li> <li>7. Cheryl Helget, Ellis USD 388, Region 7</li> <li>8. Dwight Young, Great Bend USD 428, Region 8</li> <li>9. Janice Fahrenholtz, Greeley County USD 200, Region 9</li> <li>10. Nancy Johnson, Hugoton USD 210, Region 10</li> <li>11. Tony Thill, Blue Valley USD 229, Region 11</li> <li>12. Larry Winn, Shawnee Mission USD 512, Region 12</li> <li>13. Victoria Meyer, Kansas City USD 500, Region 13</li> <li>14. Lynn Rogers, Wichita USD 259, Region 14</li> <li>15. Rita Ashley, Olathe USD 233, Region 15</li> </ol>	<ol style="list-style-type: none"> <li>1. Marlin Berry, Olathe USD 233</li> <li>2. Theresa Davidson, Emporia USD 253</li> <li>3. Beth Reust, Plainville USD 270</li> <li>4. Robert Schiltz, Saint Francis USD 297</li> <li>5. Beverly Mortimer, Concordia USD 333</li> <li>6. John Severin, Hiawatha USD 415</li> <li>7. Darin Headrick, Kiowa County USD 422</li> <li>8. Angela Lawrence, Dighton USD 482</li> <li>9. Brian Smith, Galena USD 499</li> </ol>

## PROCESS OF THE COMMITTEE

The committee met in four, one-day sessions and was also asked to do a significant amount of study in between meetings. The first meeting, August 29, 2010, focused on the history of school finance in Kansas and requests for information. Many of the committee members attended KASB's school finance seminar September 30. During the second meeting, held October 1, 2010, the committee received responses to information requests and worked in small groups to learn about the differences affecting the costs of providing education in different communities. On Nov. 4, the committee began developing a greater understanding of the issues and put forward critical components to a funding formula to address those issues. At the final meeting, held December 3, the committee reached consensus on recommendations.

The committee developed recommendations by consensus rather than the voting process used by the KASB Legislative Committee, Board of Directors and Delegate Assembly. During discussions if more than a single member objected, proposals were not advanced. All of the final recommendations were supported by all committee members in attendance, not because everyone agreed with every point, but because all parties could accept the recommendations in totality.

## CONCLUSION

These recommendations are consistent with KASB's current policy positions, which would allow the board to adopt them without action by the Delegate Assembly. The recommendations will also be shared with the United School Administrators, other education organizations and through the KASB advocacy process with the Governor, Legislature and other state policy-makers.

Questions may be directed to Dr. John Heim, KASB executive director, Mark Tallman, KASB associate executive director/advocacy, or Carol Pitts, KASB assistant executive director/communications and marketing.

Testimony to Senate Education Committee  
Senate Bill 19  
February 2, 2011

Chairman Schodorf and members of the Senate Education Committee,

My name is Tom Trigg, and I am superintendent of Blue Valley Unified School District #229. I appreciate this opportunity to speak before you on behalf of Senate Bill 19 (SB 19). SB 19 is an important piece of legislation that I feel has the potential to play an important role in helping school districts meet the financial challenges posed to them by this current economy and the proposed FY 2012 budget. As you know, SB 19 allows state KPERS contributions to be run through a school district's general fund thereby potentially increasing a district's LOB maximum.

Mixing KPERS funding and school district budgets has a recent history. Prior to 2004-05, the payments made by the state as the employer contribution toward KPERS did not run through school district budgets. Legislators felt that the state was not receiving adequate credit for this contribution so in the 2004 legislative session, a decision was made to require these payments to be included on the state budget documents. Four times a year (July, October, January and April), KSDE deposits the quarterly payment into each school district's bank account and then immediately draws the funds back out on the same day. School districts are required to post these payments as both revenue and expense so they are accounted for on the district's books. This change did not provide any additional budget authority to school districts. It was only a mechanism used to provide documentation for the money that the state had always provided toward employee's pension funds. During the recent State of the State address, Governor Brownback coined a new phrase called "State Spending Per Pupil". State spending per pupil includes state KPERS payments, and that might further endorse this concept.

In looking for partial solutions to the state's school finance crisis, we are looking for solutions that are simple to understand, easy to implement, and defensible in their concept. SB 19 is all of those. SB 19 would allow KPERS money that is already posted as revenue on the school district's books to be counted toward calculations for local option budget authority. For Blue Valley, that would mean approximately \$3.5 million of additional local budget authority. As you know, the Governor has recently presented his recommended budget, and part of that plan has Blue Valley losing over \$5.5 million for the 2011-12 school year (KSDE estimates). This is in addition to the more than \$11 million that we have had to reduce and reallocate over the past two years to deal with base state aid reductions. We have cut over 100 administrative, teaching and classified positions in the district, while raising fees and reducing programs to meet our budget constraints. This has been very painful and comes at a time where we, and all other school districts, are being required to do more and more with less and less. SB 19, which would be available to every school district in the state but would not mandate increased LOB spending, would serve to help meet some of the budget gap that has developed over the past 3 year and possibly stave off deeper, more harmful cuts to education.

I appreciate your consideration of SB 19. We are in support of SB 19 and likewise concur with KASB's and KASA's position on bills like SB 19 in that this funding source should be equalized across districts in the state.

I will be happy to answer any questions you have.

Senate Education  
2-10-11  
Attachment 5

Testimony before the Senate Committee on Education on  
**SB 19 – KPERS through the Formula**  
by Mary F. Sinclair, PhD, Legislative Chair Person  
Shawnee Mission Area Council PTA — February 10, 2011

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Madame Chair, Members of the Committee:

Thank you for the opportunity to come before you today. On behalf of SMAC PTA, I offer our support for SB 19, which would increase school districts' local authority, by allowing districts to deposit their state contributions to the KPERS retirement system, into the general fund before transferring to the special retirement contributions fund of the school districts.

Without this additional local authority, specifically coupled with

- a myriad of problems with the Kansas school finance formula (inequities, errors), as identified in multiple Legislative Post Audit Studies since 2006, and
- compounded by the proposed state education budget which would substantially reduce classroom resources to 1992-93 base state aid per pupil funding levels (via a \$232 reduction to \$3,780 per pupil base), along with
- potential federal education reductions back to 2008 funding levels,

local communities are limited in their capacity to prevent harm, and in the case of Shawnee Mission, prohibited from curtailing teacher layoffs, program cuts, building closures and other such devastating alternatives.

Kansas public schools have played a critical role in the economic success of our state and are a key factor in the recovery of our economy. The Kansas Department of Commerce even references our well educated labor force and commitment to education spending in their promotional materials to recruit and retain businesses across the state. Our highly efficient schools have been effective at leveraging every penny of our educational dollars. Shawnee Mission was rated as 100% efficient by Standard & Poor's, with less than 6% administrative overhead. However, the choices we face this legislative session will either sustain or break our state's asset. The proposed education budget, while bolstering the teacher retirement fund, bond and interest aid, would drop Kansas ranking in base per pupil expenditures to a level well below the national average. Performance outcomes would soon follow.

While immediate funding cuts to classrooms across the state would reduce our substantial, yet short-term, state budget deficit, this choice may actually be the more expensive option. Many districts will need to lay off teachers in order to balance local budgets, thus increasing our state's unemployment rolls. Additionally, many districts will need to cut effective programs and staff that are critical for engaging marginalized students and keeping them on track to graduate.

The return on programs that promote student engagement is typically 2.5 times greater than the costs, yielding net benefits over \$127,000 per graduate (Levin, 2007; Alliance for Excellent Education, 2009). Kansas loses an estimated \$2.6 billion in lost tax revenues and increased costs of public health, criminal justice, and welfare payments from the 9,500 high school youth annually who do not graduate. The costs and consequences of a weak public school system are too high for both the individual and society.

Please consider supporting this increase in local authority. Strong schools are critical for a strong Kansas economy and the general well being of our citizens.

Levin, H., Belfield, C., Muennig, P., & Rouse, C. (2007). *The Costs and Benefits of an Excellent Education for All of America's Children*, Teachers College, Columbia University, p. 1-26.

Alliance for Excellent Education. (2009, August). Issue Brief. *The High Cost of High School Dropouts: What the Nation Pays for Inadequate High Schools*. DC, Washington, p. 1-6. [[http://www.all4ed.org/files/Kansas\\_wc.pdf](http://www.all4ed.org/files/Kansas_wc.pdf)].

Senate Education  
2-10-11  
Attachment 6



February 10, 2011

TO: Senator Jean Schodorf, Chair, and Members of the Senate Standing Committee on Education

FROM: Gary George, Ed.D., Assistant Superintendent of Schools  
Olathe Public Schools

SUBJECT: Senate Bill 19, KPERS and the Local Option Budget

I am present today to seek your support of Senate Bill 19. Senate Bill 19 would enable school districts to apply the LOB percentage to the KPERS amount that flows through the district and thereby generate a small amount of additional revenue for the local school district.

For the Olathe district, this would partially offset the projected budget reductions as outlined by Governor Brownback. We see this as one more tool to enable us to address the anticipated budget reduction.

We urge your favorable adoption of Senate Bill 19.

Thank you.

Senate Education  
2-10-11  
Attachment 7



**Senate Education Committee  
Senator Schodorf, Chair**

**S. B. 19 – KPERS weighting**

*Submitted by Diane Gjerstad  
February 2011*

Madame Chair and members of the Committee:

We reluctantly support SB 19. Reluctant since this bill's equity is dependent on funding the \$21.6 million cost of equalization, a cost which is difficult to fund in the early stages of the economic recovery.

The bill amends a district's adjusted enrollment to include KPERS when calculating the local option budget. This is not without precedence, the legislature made a similar provision several years ago adding special education to the adjusted enrollment and it was equalized.

Adding KPERS as a weighting to the LOB calculation will increase property taxes. Equalization state aid would smooth the impact to property taxpayers across districts. If equalization is not funded the result will be either even larger property tax increases or districts who simply cannot increase property taxes will have less revenue available to operate their district.

Although a separate bill has been introduced regarding the sunseting \$4433 when calculating LOB, if SB 19 is worked the committee might also consider deleting the sunset provision for the local option budget on a \$4433 base found in section 2, page 7 line 7.

Thank you, Madame Chair and members of the Committee, for your consideration.

*Senate Education  
2-10-11  
Attachment 8*

**STUART J. LITTLE, Ph.D.**  
Little Government Relations, LLC

**Senate Education Committee**

**Testimony on Senate Bill 19**

February 2, 2011

Chairwoman Schodorf and Members of the Committee,

I am Gene Johnson, Superintendent of the Shawnee Mission School District, located in Johnson County. I appear today in support of Senate Bill 19. Shawnee Mission is the state's third largest school district with 27,827 students enrolled in 2010-11. We are like all other school districts in Kansas who have adjusted to the declining state financial support. We have been reducing teachers and administrators, increasing class size, and closing schools in the last two years. We are very aware of the challenges you face at the state and are preparing to implement additional reductions. We are managing the reductions in funding in our schools and our patrons are noticing the impact of budget cuts on the education their children receive. Senate Bill 19 is one measure that can help us manage this current budget crisis.

Districts across the state have made significant budget reductions starting in 2009-10. Several years ago, legislation required school districts to include the state's KPERS contribution in school district books. This bill would allow local school districts to include the KPERS money as a weighting, similar to the way state special education funding is treated now. The effect of this legislation is that school districts across the state will be allowed to count this state support to generate additional local revenue through the local option budget. Shawnee Mission anticipates this would generate an additional \$5 million. To put this in context, state funding reductions in 2009-10 were \$13.5 million. If the Governor's budget recommendations are enacted, further reductions of \$12.5 million are expected through the 2012-13 school year. The \$5 million from this provision would help offset a small portion of the combined \$26 million reductions the district may experience.

We support your efforts to consider this bill and other options to adjust and manage the school finance formula more efficiently and fairly for all students in Kansas.

I would be happy to stand for questions at the appropriate time.



# Kansas City, Kansas Public Schools

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*Unified School District No. 500*

## SENATE EDUCATION COMMITTEE

**SB 19**

**February 2, 2011**

Madam Chairperson, Members of the Committee:

USD 500 has long opposed increases in LOB authority. This opposition is based on two basic principles.

First, funding public education is a state responsibility. Recent court rulings have upheld this principle. SB 19 is a back door attempt to increase the percentage of local funding for the financing of public schools in Kansas. There is no rational basis for including KPERS' dollars in local school budgets. The state has always funded the employers' portion of KPERS for public schools. SB 19 implies that state KPERS' dollars are part of all USDs' local budget.

Secondly, passage of SB 19 will allow high wealth districts to dramatically increase their school budgets with relatively low mill levy increases while the cost to taxpayers in low wealth districts will be prohibitively high. The courts have made it clear that the availability of a suitable education cannot be predicated on which zip code a Kansas child resides.

Finally, we fear that the disequalizing affects of SB 19 will be exacerbated if the legislature fails to include state equalization dollars. Recent actions by the state which has reduced the percentile for state assistance from 92 to approximately 80 validates our fears.

For these reasons, the Kansas City Public Schools respectfully request that the Senate Education Committee reject SB 19.

Bill Reardon, KCKPS Lobbyist