



March 23, 2016

Re: HB 2740

Chairman Ryckman, and Members of the House Appropriations Committee,

Thank you for the opportunity to respond to HB 2740. My comments are based upon our understanding of the bill as printed and the information presented yesterday afternoon when the bill was introduced. We are responding to this proposal to provide information for the record as to the disparate impact this bill will have on school districts like ours. If the measure is passed into law, the only option available to us is to raise the Local Option Budget, which is an increase in local property tax authority of four mills from our patrons.

Under the temporary block grant method for funding Kansas schools, our district endured decreases in funding totaling \$3.6 million. For the 2014-2015 school year, our budget had to be reduced by \$1.6 million, in 2015-2016 by \$1.3 million and for next school year, we will already experience a loss of \$665,000. In order to simply make up for this loss in revenue, it will be necessary for our School Board to base next year's budget on an increase in our Local Option Budget of three percent plus an additional one mill levy to balance the budget. A three percent increase in LOB will raise close to \$3 million, and the additional mill will raise about \$665,000, compared to the \$2 million that districts like Blue Valley can raise per mil. Where previous proposals were unsatisfactory because state money would have gone to local taxpayer relief, this proposal is nothing more but a tax increase on our local property, while other wealthier school districts are held harmless. The charts attached demonstrate the impact of this legislation on Topeka Public Schools.

Topeka Public Schools educates students from a variety of different backgrounds, many of whom are faced with societal challenges that impact their educational progress. Before I continue, I should preface my comments with the hope that we are not still debating the reality that students impacted by poverty do not require additional support, and that the level of support is an economical factor when it comes to determining funding for education. The previous school finance formula, repealed in 2014, allowed for concessions for districts like ours that educate a disproportionate population of low income students. When it comes to equity, Kansas has looked at property values as the determinant, and we don't argue that that has been a reliable component of the school finance formula.

We are at a crossroads in this State when it comes to school finance. It is up to the members of this body to determine if the roadmap designed by previous legislators is the map you want to follow for Kansas' students. The repealed formula had been consistently modified to meet the political winds in past legislatures. We ask that you not perpetuate the situation with this bill. Concessions for wealthier, more powerful districts have been made year after year. This bill is once again based upon an arbitrary formula that reassigns winners and losers, and in doing so, furthers the inequity in funding for classrooms across the State.

The stark reality is that the State has purposefully placed itself in a dire financial situation at a time when school financing is and has been a major concern. Had the Legislature and Governor followed the law and invested the necessary funds, equitably, in our schools, we would not be grappling with this issue today. That reality is a consequence to the students currently in Kansas' public school system. There is no doubt that the State will have

to change course and deal with the destruction of the new income tax laws. If the only immediate option is to push the burden to the locals, equity in funding becomes all the more important--our students should be afforded an education that is equitable to any other student in the State.

Sincerely,

*Dr. Julie Ford*

Dr. Julie Ford

| RETURN TO<br>OLD FORMULAS |             |                                       |                         | SB 515                            |                         |                                       |                                       |                             |                                  |                                                     |
|---------------------------|-------------|---------------------------------------|-------------------------|-----------------------------------|-------------------------|---------------------------------------|---------------------------------------|-----------------------------|----------------------------------|-----------------------------------------------------|
| Supreme Court Safe Harbor |             |                                       |                         | New LOB Formula and Hold Harmless |                         |                                       |                                       |                             |                                  |                                                     |
|                           |             | A                                     | B                       | C                                 | D                       | E                                     | F                                     | G                           | H                                | I                                                   |
|                           |             | Gain/Loss in<br>Capital<br>Outlay Aid | Gain/Loss in<br>LOB Aid | Total<br>Gain/Loss<br>in Aid      | Gain/Loss<br>in LOB Aid | Gain/Loss in<br>Capital<br>Outlay Aid | New<br>Formula<br>Gain/Loss in<br>Aid | Hold<br>Harmless<br>Payment | Total Aid<br>Gain/Loss<br>in Aid | Difference<br>Between Old<br>Formulas and<br>SB 515 |
| USD#                      | County Name |                                       |                         | Calculated<br>(A + B)             |                         |                                       | Calculated<br>(D + E)                 |                             | Calculated<br>(F + G)            | Calculated<br>(H - C)                               |
| 259                       | Sedgewick   | Wichita                               | 4,508,756               | 5,132,809                         | 9,641,565               | 4,508,756                             | -1,536,892                            | 1,536,892                   | 0                                | -9,641,565                                          |
| 500                       | Wyandotte   | Kansas City                           | 1,262,158               | 970,843                           | 2,233,001               | 1,262,158                             | -1,240,706                            | 1,240,706                   | 0                                | -2,233,001                                          |
| 497                       | Douglas     | Lawrence                              | 656,309                 | 1,496,590                         | 2,152,899               | 656,309                               | -1,721,096                            | 1,721,096                   | 0                                | -2,152,899                                          |
| 501                       | Shawnee     | Topeka Public Schools                 | 829,524                 | 1,032,306                         | 1,861,830               | 829,524                               | -975,411                              | 975,411                     | 0                                | -1,861,830                                          |
| 437                       | Shawnee     | Auburn Washburn                       | 776,699                 | 1,061,106                         | 1,837,805               | 776,699                               | 153,964                               | 0                           | 153,964                          | -1,683,841                                          |
| 260                       | Sedgewick   | Derby                                 | 822,104                 | 769,429                           | 1,591,533               | 822,104                               | 87,080                                | 0                           | 87,080                           | -1,504,453                                          |
| 305                       | Saline      | Salina                                | 560,848                 | 587,798                           | 1,148,646               | 560,848                               | -688,066                              | 688,066                     | 0                                | -1,148,646                                          |
| 457                       | Finney      | Garden City                           | 293,038                 | 771,202                           | 1,064,241               | 293,038                               | -302,517                              | 302,517                     | 0                                | -1,064,241                                          |
| 231                       | Johnson     | Gardner Edgerton                      | 532,373                 | 374,709                           | 907,082                 | 532,373                               | -173,881                              | 173,881                     | 0                                | -907,082                                            |
| 266                       | Sedgewick   | Maize                                 | 629,126                 | 120,546                           | 749,672                 | 629,126                               | -536,684                              | 536,684                     | 0                                | -749,672                                            |
| 443                       | Ford        | Dodge City                            | 419,403                 | 318,461                           | 737,865                 | 419,403                               | -369,283                              | 369,283                     | 0                                | -737,865                                            |
| 253                       | Lyon        | Emporia                               | 557,901                 | 168,711                           | 726,613                 | 557,901                               | -76,005                               | 76,005                      | 0                                | -726,613                                            |
| 265                       | Sedgewick   | Goddard                               | 417,394                 | 292,761                           | 710,154                 | 417,394                               | -263,457                              | 263,457                     | 0                                | -710,154                                            |
| 368                       | Miami       | Paola                                 | 231,900                 | 478,744                           | 710,644                 | 231,900                               | 184,162                               | 0                           | 184,162                          | -526,482                                            |
| 345                       | Shawnee     | Seaman                                | 354,751                 | 166,303                           | 521,054                 | 354,751                               | -359,383                              | 359,383                     | 0                                | -521,054                                            |
| 313                       | Reno        | Buhler                                | 238,318                 | 279,662                           | 517,980                 | 238,318                               | -93,478                               | 93,478                      | 0                                | -517,980                                            |
| 204                       | Wyandotte   | Bonner Springs                        | 281,143                 | 231,411                           | 512,554                 | 281,143                               | -146,826                              | 146,826                     | 0                                | -512,554                                            |
| 489                       | Ellis       | Hays                                  | 0                       | 487,958                           | 487,958                 | 0                                     | -317,906                              | 317,906                     | 0                                | -487,958                                            |
| 214                       | Grant       | Ulysses                               | 0                       | 487,259                           | 487,259                 | 0                                     | 0                                     | 0                           | 0                                | -487,259                                            |
| 203                       | Wyandotte   | Piper-Kansas City                     | 162,149                 | 322,090                           | 484,239                 | 162,149                               | -106,997                              | 106,997                     | 0                                | -484,239                                            |
| 450                       | Shawnee     | Shawnee Heights                       | 307,760                 | 167,957                           | 475,716                 | 307,760                               | -289,218                              | 289,218                     | 0                                | -475,716                                            |
| 250                       | Crawford    | Pittsburg                             | 130,319                 | 330,234                           | 460,553                 | 130,319                               | -152,264                              | 152,264                     | 0                                | -460,553                                            |
| 490                       | Butler      | El Dorado                             | 78,638                  | 367,066                           | 445,703                 | 78,638                                | -190,544                              | 190,544                     | 0                                | -445,703                                            |
| 263                       | Sedgewick   | Mulvane                               | 246,570                 | 369,731                           | 616,301                 | 246,570                               | 191,198                               | 0                           | 191,198                          | -425,103                                            |
| 416                       | Miami       | Louisburg                             | 149,710                 | 263,758                           | 413,468                 | 149,710                               | -23,125                               | 23,125                      | 0                                | -413,468                                            |
| 453                       | Leavenworth | Leavenworth                           | 226,875                 | 185,708                           | 412,584                 | 226,875                               | -360,684                              | 360,684                     | 0                                | -412,584                                            |
| 202                       | Wyandotte   | Turner-Kansas City                    | 218,981                 | 159,606                           | 378,587                 | 218,981                               | -265,733                              | 265,733                     | 0                                | -378,587                                            |
| 375                       | Butler      | Circle                                | 72,089                  | 288,346                           | 360,435                 | 72,089                                | -221,627                              | 221,627                     | 0                                | -360,435                                            |
| 262                       | Sedgewick   | Valley Center Pub Sch                 | 176,871                 | 162,394                           | 339,265                 | 176,871                               | -122,841                              | 122,841                     | 0                                | -339,265                                            |
| 458                       | Leavenworth | Bascher-Linwood                       | 183,164                 | 140,731                           | 323,896                 | 183,164                               | -95,880                               | 95,880                      | 0                                | -323,896                                            |
| 407                       | Russell     | Russell County                        | 70,624                  | 576,112                           | 646,736                 | 70,624                                | 328,012                               | 0                           | 328,012                          | -311,386                                            |
| 290                       | Franklin    | Ottawa                                | 199,433                 | 111,953                           | 311,386                 | 199,433                               | -183,065                              | 183,065                     | 0                                | -311,386                                            |
| 331                       | Kingman     | Kingman - Norwich                     | 113,499                 | 270,026                           | 383,525                 | 113,499                               | 77,551                                | 0                           | 77,551                           | -305,974                                            |
| 428                       | Barton      | Great Bend                            | 129,100                 | 175,520                           | 304,620                 | 129,100                               | -305,033                              | 305,033                     | 0                                | -304,620                                            |
| 413                       | Neosho      | Chanute Public Schools                | 202,962                 | 96,141                            | 299,103                 | 202,962                               | -116,253                              | 116,253                     | 0                                | -299,103                                            |
| 435                       | Dickinson   | Abilene                               | 178,373                 | 115,150                           | 293,523                 | 178,373                               | -6,527                                | 6,527                       | 0                                | -293,523                                            |
| 418                       | McPherson   | McPherson                             | 148,145                 | 129,670                           | 277,814                 | 148,145                               | -540,733                              | 540,733                     | 0                                | -277,814                                            |
| 308                       | Reno        | Hutchinson Public Schools             | 163,146                 | 113,387                           | 276,533                 | 163,146                               | -599,826                              | 599,826                     | 0                                | -276,533                                            |
| 480                       | Seward      | Liberal                               | 0                       | 261,677                           | 261,677                 | 0                                     | -495,290                              | 495,290                     | 0                                | -261,677                                            |
| 469                       | Leavenworth | Lansing                               | 109,147                 | 147,380                           | 256,527                 | 109,147                               | -192,746                              | 192,746                     | 0                                | -256,527                                            |

# RETURN TO OLD FORMULAS

Supreme Court Safe Harbor

# SB 515 New LOB Formula and Hold Harmless

| USD# | County Name | USD Name                 | A                               |                |                    | B                    |                |                    | C                      |                    |                    | D                    |                |                    | E                               |                    |                    | F                            |                |                    | G                     |                    |                    | H                          |                |                    | I                                          |                    |                    |
|------|-------------|--------------------------|---------------------------------|----------------|--------------------|----------------------|----------------|--------------------|------------------------|--------------------|--------------------|----------------------|----------------|--------------------|---------------------------------|--------------------|--------------------|------------------------------|----------------|--------------------|-----------------------|--------------------|--------------------|----------------------------|----------------|--------------------|--------------------------------------------|--------------------|--------------------|
|      |             |                          | Gain/Loss in Capital Outlay Aid |                |                    | Gain/Loss in LOB Aid |                |                    | Total Gain/Loss in Aid |                    |                    | Gain/Loss in LOB Aid |                |                    | Gain/Loss in Capital Outlay Aid |                    |                    | New Formula Gain/Loss in Aid |                |                    | Hold Harmless Payment |                    |                    | Total Aid Gain/Loss in Aid |                |                    | Difference Between Old Formulas and SB 515 |                    |                    |
|      |             |                          | SF16-126 Col 4                  | SF16-116 Col 4 | Calculated (A + B) | SF16-126 Col 4       | SF16-117 Col 4 | Calculated (D + E) | SF16-133 Col 4         | Calculated (F + G) | Calculated (H - C) | SF16-126 Col 4       | SF16-117 Col 4 | Calculated (D + E) | SF16-133 Col 4                  | Calculated (F + G) | Calculated (H - C) | SF16-126 Col 4               | SF16-117 Col 4 | Calculated (D + E) | SF16-133 Col 4        | Calculated (F + G) | Calculated (H - C) | SF16-126 Col 4             | SF16-117 Col 4 | Calculated (D + E) | SF16-133 Col 4                             | Calculated (F + G) | Calculated (H - C) |
| 409  | Atchison    | Atchison Public Schools  | 112,164                         | 128,622        | 240,786            | -223,242             | 112,164        | -111,078           | 111,078                | 0                  | -240,786           |                      |                |                    |                                 |                    |                    |                              |                |                    |                       |                    |                    |                            |                |                    |                                            |                    |                    |
| 466  | Scott       | Scott County             | 21,880                          | 218,133        | 240,013            | -135,092             | 21,880         | -113,212           | 113,212                | 0                  | -240,013           |                      |                |                    |                                 |                    |                    |                              |                |                    |                       |                    |                    |                            |                |                    |                                            |                    |                    |
| 445  | Montgomery  | Coffeyville              | 55,251                          | 183,890        | 239,141            | -389,721             | 55,251         | -334,470           | 334,470                | 0                  | -239,141           |                      |                |                    |                                 |                    |                    |                              |                |                    |                       |                    |                    |                            |                |                    |                                            |                    |                    |
| 383  | Riley       | Manhattan-Ogden          | 0                               | 226,458        | 226,458            | -1,536,205           | 0              | -1,536,205         | 1,536,205              | 0                  | -226,458           |                      |                |                    |                                 |                    |                    |                              |                |                    |                       |                    |                    |                            |                |                    |                                            |                    |                    |
| 261  | Sedgwick    | Haysville                | -24,663                         | 240,573        | 215,911            | -422,672             | -24,663        | -447,335           | 447,335                | 0                  | -226,458           |                      |                |                    |                                 |                    |                    |                              |                |                    |                       |                    |                    |                            |                |                    |                                            |                    |                    |
| 494  | Hamilton    | Syracuse                 | 35,806                          | 197,949        | 233,755            | -15,072              | 35,806         | -20,734            | 20,734                 | 0                  | -215,911           |                      |                |                    |                                 |                    |                    |                              |                |                    |                       |                    |                    |                            |                |                    |                                            |                    |                    |
| 491  | Douglas     | Eudora                   | 109,827                         | 80,278         | 190,105            | -164,977             | 109,827        | -55,150            | 55,150                 | 0                  | -190,105           |                      |                |                    |                                 |                    |                    |                              |                |                    |                       |                    |                    |                            |                |                    |                                            |                    |                    |
| 405  | Rice        | Lyons                    | 70,841                          | 208,526        | 279,367            | 19,028               | 70,841         | 89,869             | 0                      | 89,869             | -189,498           |                      |                |                    |                                 |                    |                    |                              |                |                    |                       |                    |                    |                            |                |                    |                                            |                    |                    |
| 230  | Johnson     | Spring Hill              | 0                               | 181,581        | 181,581            | -293,948             | 0              | -293,948           | 293,948                | 0                  | -181,581           |                      |                |                    |                                 |                    |                    |                              |                |                    |                       |                    |                    |                            |                |                    |                                            |                    |                    |
| 205  | Butler      | Bluestem                 | 57,613                          | 124,168        | 181,781            | -56,881              | 57,613         | 732                | 0                      | 732                | -181,049           |                      |                |                    |                                 |                    |                    |                              |                |                    |                       |                    |                    |                            |                |                    |                                            |                    |                    |
| 348  | Douglas     | Baldwin City             | 120,067                         | 60,705         | 180,772            | -258,149             | 120,067        | -138,082           | 138,082                | 0                  | -180,772           |                      |                |                    |                                 |                    |                    |                              |                |                    |                       |                    |                    |                            |                |                    |                                            |                    |                    |
| 394  | Butler      | Rose Hill Public Schools | 104,596                         | 74,905         | 179,502            | -179,755             | 104,596        | -75,159            | 75,159                 | 0                  | -179,502           |                      |                |                    |                                 |                    |                    |                              |                |                    |                       |                    |                    |                            |                |                    |                                            |                    |                    |
| 114  | Doniphan    | Riverside                | 0                               | 188,397        | 188,397            | 12,411               | 0              | 12,411             | 0                      | 12,411             | -175,986           |                      |                |                    |                                 |                    |                    |                              |                |                    |                       |                    |                    |                            |                |                    |                                            |                    |                    |
| 402  | Butler      | Augusta                  | 193,229                         | -18,809        | 174,421            | -380,141             | 193,229        | -186,912           | 186,912                | 0                  | -174,421           |                      |                |                    |                                 |                    |                    |                              |                |                    |                       |                    |                    |                            |                |                    |                                            |                    |                    |
| 431  | Barton      | Holingsington            | 48,885                          | 339,358        | 388,243            | 166,216              | 48,885         | 215,100            | 0                      | 215,100            | -173,143           |                      |                |                    |                                 |                    |                    |                              |                |                    |                       |                    |                    |                            |                |                    |                                            |                    |                    |
| 232  | Johnson     | De Soto                  | 495,480                         | -331,295       | 164,185            | -2,022,965           | 495,480        | -1,527,485         | 1,527,485              | 0                  | -164,185           |                      |                |                    |                                 |                    |                    |                              |                |                    |                       |                    |                    |                            |                |                    |                                            |                    |                    |
| 483  | Seward      | Kismet-Plains            | 0                               | 161,412        | 161,412            | 0                    | 0              | 0                  | 0                      | 0                  | -161,412           |                      |                |                    |                                 |                    |                    |                              |                |                    |                       |                    |                    |                            |                |                    |                                            |                    |                    |
| 373  | Harvey      | Newton                   | 236,161                         | -76,532        | 159,628            | -689,770             | 236,161        | -453,610           | 453,610                | 0                  | -161,412           |                      |                |                    |                                 |                    |                    |                              |                |                    |                       |                    |                    |                            |                |                    |                                            |                    |                    |
| 257  | Allen       | Iola                     | 89,321                          | 66,862         | 156,183            | -189,235             | 89,321         | -99,914            | 99,914                 | 0                  | -156,183           |                      |                |                    |                                 |                    |                    |                              |                |                    |                       |                    |                    |                            |                |                    |                                            |                    |                    |
| 355  | Barton      | Ellinwood Public Schools | 45,148                          | 343,455        | 388,603            | 190,623              | 45,148         | 233,771            | 0                      | 233,771            | -157,832           |                      |                |                    |                                 |                    |                    |                              |                |                    |                       |                    |                    |                            |                |                    |                                            |                    |                    |
| 417  | Morris      | Morris County            | 56,732                          | 95,080         | 151,811            | -164,849             | 56,732         | -108,118           | 108,118                | 0                  | -151,811           |                      |                |                    |                                 |                    |                    |                              |                |                    |                       |                    |                    |                            |                |                    |                                            |                    |                    |
| 400  | McPherson   | Smoky Valley             | 110,105                         | 38,343         | 148,447            | -249,239             | 110,105        | -139,135           | 139,135                | 0                  | -148,447           |                      |                |                    |                                 |                    |                    |                              |                |                    |                       |                    |                    |                            |                |                    |                                            |                    |                    |
| 350  | Stafford    | St John-Hudson           | 0                               | 148,413        | 148,413            | 0                    | 0              | 0                  | 0                      | 0                  | -148,413           |                      |                |                    |                                 |                    |                    |                              |                |                    |                       |                    |                    |                            |                |                    |                                            |                    |                    |
| 264  | Sedgwick    | Clearwater               | 99,239                          | 48,853         | 148,092            | -194,003             | 99,239         | -94,764            | 94,764                 | 0                  | -148,092           |                      |                |                    |                                 |                    |                    |                              |                |                    |                       |                    |                    |                            |                |                    |                                            |                    |                    |
| 396  | Butler      | Douglass Public Schools  | 47,544                          | 100,531        | 148,075            | -52,688              | 47,544         | -5,144             | 5,144                  | 0                  | -148,075           |                      |                |                    |                                 |                    |                    |                              |                |                    |                       |                    |                    |                            |                |                    |                                            |                    |                    |
| 270  | Rooks       | Plainville               | 0                               | 146,454        | 146,454            | 0                    | 0              | 0                  | 0                      | 0                  | -146,454           |                      |                |                    |                                 |                    |                    |                              |                |                    |                       |                    |                    |                            |                |                    |                                            |                    |                    |
| 267  | Sedgwick    | Renwick                  | 154,108                         | -12,291        | 141,817            | -486,381             | 154,108        | -332,273           | 332,273                | 0                  | -141,817           |                      |                |                    |                                 |                    |                    |                              |                |                    |                       |                    |                    |                            |                |                    |                                            |                    |                    |
| 385  | Butler      | Andover                  | 445,569                         | -303,842       | 141,727            | -1,224,162           | 445,569        | -778,593           | 778,593                | 0                  | -141,727           |                      |                |                    |                                 |                    |                    |                              |                |                    |                       |                    |                    |                            |                |                    |                                            |                    |                    |
| 470  | Cowley      | Arkansas City            | 51,508                          | 78,233         | 129,741            | -383,843             | 51,508         | -332,335           | 332,335                | 0                  | -129,741           |                      |                |                    |                                 |                    |                    |                              |                |                    |                       |                    |                    |                            |                |                    |                                            |                    |                    |
| 273  | Mitchell    | Beloit                   | 76,722                          | 52,695         | 129,417            | -203,131             | 76,722         | -126,409           | 126,409                | 0                  | -129,417           |                      |                |                    |                                 |                    |                    |                              |                |                    |                       |                    |                    |                            |                |                    |                                            |                    |                    |
| 287  | Franklin    | West Franklin            | 56,631                          | 69,784         | 126,415            | -33,810              | 56,631         | -90,882            | 90,882                 | 0                  | -126,415           |                      |                |                    |                                 |                    |                    |                              |                |                    |                       |                    |                    |                            |                |                    |                                            |                    |                    |
| 366  | Woodson     | Woodson                  | 2,648                           | 122,461        | 125,109            | -33,810              | 2,648          | -31,162            | 31,162                 | 0                  | -125,109           |                      |                |                    |                                 |                    |                    |                              |                |                    |                       |                    |                    |                            |                |                    |                                            |                    |                    |
| 506  | Labette     | Labette County           | 91,923                          | 82,595         | 174,518            | -40,859              | 91,923         | -123,578           | 123,578                | 0                  | -123,578           |                      |                |                    |                                 |                    |                    |                              |                |                    |                       |                    |                    |                            |                |                    |                                            |                    |                    |
| 508  | Cherokee    | Baxter Springs           | 83,323                          | 82,595         | 165,919            | -40,859              | 83,323         | -42,465            | 42,465                 | 0                  | -123,578           |                      |                |                    |                                 |                    |                    |                              |                |                    |                       |                    |                    |                            |                |                    |                                            |                    |                    |
| 218  | Morton      | Elkhart                  | 151,571                         | 183,297        | 334,868            | 60,515               | 151,571        | 212,086            | 0                      | 212,086            | -122,782           |                      |                |                    |                                 |                    |                    |                              |                |                    |                       |                    |                    |                            |                |                    |                                            |                    |                    |
| 340  | Jefferson   | Quinter Public Schools   | 36,505                          | 104,602        | 141,107            | -16,562              | 36,505         | -19,943            | 19,943                 | 0                  | -121,164           |                      |                |                    |                                 |                    |                    |                              |                |                    |                       |                    |                    |                            |                |                    |                                            |                    |                    |
| 477  | Gray        | Jefferson West           | 63,272                          | 49,212         | 112,485            | -145,711             | 63,272         | -82,439            | 82,439                 | 0                  | -112,485           |                      |                |                    |                                 |                    |                    |                              |                |                    |                       |                    |                    |                            |                |                    |                                            |                    |                    |
| 332  | Pratt       | Ingalls                  | 7,671                           | 136,357        | 144,028            | 24,186               | 7,671          | -31,858            | 31,858                 | 0                  | -112,171           |                      |                |                    |                                 |                    |                    |                              |                |                    |                       |                    |                    |                            |                |                    |                                            |                    |                    |
| 388  | Ellis       | Ellis                    | 109,265                         | 2,663          | 111,928            | -373,782             | 109,265        | -264,517           | 264,517                | 0                  | -111,928           |                      |                |                    |                                 |                    |                    |                              |                |                    |                       |                    |                    |                            |                |                    |                                            |                    |                    |
|      |             |                          | 63,307                          | 201,209        | 264,516            | 91,079               | 63,307         | 154,386            | 0                      | 154,386            | -110,130           |                      |                |                    |                                 |                    |                    |                              |                |                    |                       |                    |                    |                            |                |                    |                                            |                    |                    |

| RETURN TO<br>OLD FORMULAS<br>Supreme Court Safe Harbor |              |                                       |                         | SB 515<br>New LOB Formula and Hold Harmless |                         |                                       |                                       |                             |                                  |                                                     |
|--------------------------------------------------------|--------------|---------------------------------------|-------------------------|---------------------------------------------|-------------------------|---------------------------------------|---------------------------------------|-----------------------------|----------------------------------|-----------------------------------------------------|
|                                                        |              | A                                     | B                       | C                                           | D                       | E                                     | F                                     | G                           | H                                | I                                                   |
|                                                        |              | Gain/Loss in<br>Capital<br>Outlay Aid | Gain/Loss in<br>LOB Aid | Total<br>Gain/Loss<br>in Aid                | Gain/Loss<br>in LOB Aid | Gain/Loss in<br>Capital<br>Outlay Aid | New<br>Formula<br>Gain/Loss in<br>Aid | Hold<br>Harmless<br>Payment | Total Aid<br>Gain/Loss<br>in Aid | Difference<br>Between Old<br>Formulas and<br>SB 515 |
| USD#                                                   | County Name  | SB16-126 Col 4                        | SB16-116 Col 4          | Calculated<br>(A + B)                       | SB16-126 Col 4          | SB16-117 Col 4                        | Calculated<br>(D + E)                 | SB16-133 Col 4              | Calculated<br>(F + G)            | Calculated<br>(H - C)                               |
| 330                                                    | Wabunsee     | Mission Valley                        | 52,513                  | 108,426                                     | -136,896                | 52,513                                | -84,383                               | 84,383                      | 0                                | -108,426                                            |
| 309                                                    | Reno         | Nickerson                             | 54,188                  | 107,109                                     | -272,711                | 54,188                                | -216,523                              | 218,523                     | 0                                | -107,109                                            |
| 353                                                    | Sumner       | Wellington                            | 164,453                 | 105,711                                     | -349,018                | 164,453                               | -184,565                              | 184,565                     | 0                                | -105,711                                            |
| 432                                                    | Ellis        | Victoria                              | 0                       | 103,522                                     | 0                       | 0                                     | 0                                     | 0                           | 0                                | -103,522                                            |
| 252                                                    | Lyon         | Southern Lyon County                  | 50,257                  | 103,245                                     | -133,607                | 50,257                                | -83,350                               | 83,350                      | 0                                | -103,245                                            |
| 282                                                    | Elk          | West Elk                              | 20,962                  | 100,842                                     | -36,436                 | 20,962                                | -15,474                               | 15,474                      | 0                                | -100,842                                            |
| 325                                                    | Phillips     | Phillipsburg                          | 32,150                  | 87,896                                      | -92,430                 | 32,150                                | -60,280                               | 60,280                      | 0                                | -87,896                                             |
| 369                                                    | Harvey       | Burrton                               | 40,259                  | 179,479                                     | 51,513                  | 40,259                                | 91,772                                | 0                           | 91,772                           | -87,706                                             |
| 503                                                    | Labette      | Parsons                               | 44,300                  | 87,291                                      | -218,717                | 44,300                                | -174,417                              | 174,417                     | 0                                | -87,291                                             |
| 289                                                    | Franklin     | Wellsville                            | 71,910                  | 87,226                                      | -206,772                | 71,910                                | -134,862                              | 134,862                     | 0                                | -87,226                                             |
| 484                                                    | Wilson       | Fredonia                              | 20,189                  | 81,135                                      | -140,475                | 20,189                                | -120,285                              | 120,285                     | 0                                | -81,135                                             |
| 473                                                    | Dickinson    | Chapman                               | -17,436                 | 80,099                                      | -226,618                | 45,106                                | -244,053                              | 244,053                     | 0                                | -80,099                                             |
| 397                                                    | Marion       | Centre                                | 45,106                  | 114,646                                     | -8,485                  | 45,106                                | 36,621                                | 0                           | 36,621                           | -78,025                                             |
| 113                                                    | Nemaha       | Prairie Hills                         | 72,950                  | 77,427                                      | -383,134                | 72,950                                | -310,184                              | 310,184                     | 0                                | -77,427                                             |
| 347                                                    | Edwards      | Kinsley-Offerte                       | 37,583                  | 76,578                                      | -111,390                | 37,583                                | -73,807                               | 73,807                      | 0                                | -76,578                                             |
| 286                                                    | Chautauqua   | Chautauqua Co Community               | 6,395                   | 75,357                                      | -16,048                 | 6,395                                 | -9,653                                | 9,653                       | 0                                | -75,357                                             |
| 511                                                    | Harper       | Attica                                | 11,276                  | 83,349                                      | -2,523                  | 11,276                                | 8,754                                 | 0                           | 8,754                            | -74,596                                             |
| 358                                                    | Sumner       | Oxford                                | 45,956                  | 187,414                                     | 67,172                  | 45,956                                | 113,128                               | 0                           | 113,128                          | -74,287                                             |
| 101                                                    | Neosho       | Erie-Galesburg                        | 42,938                  | 69,115                                      | -165,559                | 42,938                                | -122,621                              | 122,621                     | 0                                | -69,115                                             |
| 268                                                    | Sedgewick    | Cheney                                | 18,719                  | 68,171                                      | -138,423                | 49,452                                | -88,971                               | 88,971                      | 0                                | -68,171                                             |
| 487                                                    | Dickinson    | Herrington                            | 0                       | 66,014                                      | -47,114                 | 0                                     | -47,114                               | 47,114                      | 0                                | -66,014                                             |
| 410                                                    | Marion       | Durham-Hillsboro-Lehigh               | 58,680                  | 65,096                                      | -186,307                | 58,680                                | -127,627                              | 127,627                     | 0                                | -65,096                                             |
| 447                                                    | Montgomery   | Cherryvale                            | 44,627                  | 62,628                                      | -103,575                | 44,627                                | -58,948                               | 58,948                      | 0                                | -62,628                                             |
| 509                                                    | Sumner       | South Haven                           | 9,665                   | 115,203                                     | 44,602                  | 9,665                                 | 54,267                                | 0                           | 54,267                           | -60,936                                             |
| 434                                                    | Osage        | Santa Fe Trail                        | 34,670                  | 60,772                                      | -212,642                | 34,670                                | -177,972                              | 177,972                     | 0                                | -60,772                                             |
| 439                                                    | Harvey       | Sedgewick Public Schools              | 12,600                  | 62,253                                      | -48,449                 | 12,600                                | -35,849                               | 35,849                      | 0                                | -60,253                                             |
| 207                                                    | Leavenworth  | Ft Leavenworth                        | 3,023                   | 72,312                                      | 9,108                   | 3,023                                 | 12,132                                | 0                           | 12,132                           | -60,180                                             |
| 465                                                    | Cowley       | Winfield                              | 164,626                 | 59,239                                      | -571,881                | 164,626                               | -407,256                              | 407,256                     | 0                                | -59,239                                             |
| 320                                                    | Pottawatomie | Wamego                                | 61,788                  | 57,892                                      | -327,496                | 61,788                                | -265,708                              | 265,708                     | 0                                | -57,892                                             |
| 376                                                    | Rice         | Sterling                              | 7,963                   | 57,152                                      | -126,574                | 49,189                                | -77,386                               | 77,386                      | 0                                | -57,152                                             |
| 403                                                    | Rush         | Ots-Bison                             | 0                       | 57,129                                      | 0                       | 0                                     | 0                                     | 0                           | 0                                | -57,129                                             |
| 333                                                    | Cloud        | Concordia                             | 67,847                  | 53,885                                      | -262,440                | 67,847                                | -194,593                              | 194,593                     | 0                                | -53,885                                             |
| 404                                                    | Cherokee     | Riverton                              | -6,456                  | 51,304                                      | -122,514                | -6,456                                | -128,970                              | 128,970                     | 0                                | -51,304                                             |
| 288                                                    | Franklin     | Central Heights                       | 39,054                  | 49,311                                      | -130,682                | 39,054                                | -91,628                               | 91,628                      | 0                                | -49,311                                             |
| 395                                                    | Rush         | LaCrosse                              | 7,025                   | 48,372                                      | -90,382                 | 7,025                                 | -83,358                               | 83,358                      | 0                                | -48,372                                             |
| 357                                                    | Sumner       | Belie Plaine                          | 38,894                  | 47,280                                      | -118,039                | 38,894                                | -79,145                               | 79,145                      | 0                                | -47,280                                             |
| 248                                                    | Crawford     | Girard                                | 30,793                  | 46,660                                      | -170,283                | 30,793                                | -139,490                              | 139,490                     | 0                                | -46,660                                             |
| 326                                                    | Phillips     | Logan                                 | 0                       | 46,463                                      | -46,844                 | 0                                     | -46,844                               | 46,844                      | 0                                | -46,463                                             |
| 327                                                    | Ellsworth    | Ellsworth                             | 31,417                  | 46,373                                      | -187,355                | 31,417                                | -155,937                              | 155,937                     | 0                                | -46,373                                             |
| 249                                                    | Crawford     | Frontenac Public Schools              | 21,842                  | 44,739                                      | -111,824                | 21,842                                | -89,982                               | 89,982                      | 0                                | -44,739                                             |

# RETURN TO OLD FORMULAS

Supreme Court Safe Harbor

# SB 515

New LOB Formula and Hold Harmless

|      |              | A                               | B                    | C                      |        |                | D                    | E                               | F                            | G                     | H                          |         |  |
|------|--------------|---------------------------------|----------------------|------------------------|--------|----------------|----------------------|---------------------------------|------------------------------|-----------------------|----------------------------|---------|--|
|      |              | Gain/Loss in Capital Outlay Aid | Gain/Loss in LOB Aid | Total Gain/Loss in Aid |        |                | Gain/Loss in LOB Aid | Gain/Loss in Capital Outlay Aid | New Formula Gain/Loss in Aid | Hold Harmless Payment | Total Aid Gain/Loss in Aid |         |  |
|      |              |                                 |                      | Calculated (A + B)     |        |                |                      |                                 | Calculated (D + E)           | SF16-133 Col 4        | Calculated (F + G)         |         |  |
| USD# | County Name  | USD Name                        | SF16-126 Col 4       | SF16-116 Col 4         |        | SF16-126 Col 4 | SF16-117 Col 4       |                                 |                              |                       |                            |         |  |
| 245  | Coffey       | Lefty-Gridley                   | 0                    | 44,381                 | 44,381 | 0              | 0                    | 0                               | 0                            | 0                     | 0                          | -44,381 |  |
| 372  | Shawnee      | Silver Lake                     | 45,831               | -1,857                 | 43,974 | -157,086       | 45,831               | -111,255                        | 111,255                      | 0                     | 0                          | -43,974 |  |
| 341  | Jefferson    | Oskaloosa Public Schools        | 9,290                | 33,842                 | 43,132 | -111,831       | 9,290                | -102,541                        | 102,541                      | 0                     | 0                          | -43,132 |  |
| 499  | Cherokee     | Galea                           | 26,348               | 16,565                 | 42,914 | -102,278       | 26,348               | -75,930                         | 75,930                       | 0                     | 0                          | -42,914 |  |
| 420  | Osage        | Osage City                      | 24,153               | 18,422                 | 42,575 | -131,009       | 24,153               | -106,857                        | 106,857                      | 0                     | 0                          | -42,575 |  |
| 323  | Pottawatomie | Rock Creek                      | 0                    | 42,186                 | 42,186 | -164,492       | 0                    | -164,492                        | 164,492                      | 0                     | 0                          | -42,186 |  |
| 336  | Jackson      | Holton                          | 65,919               | -24,850                | 41,069 | -239,384       | 65,919               | -173,465                        | 173,465                      | 0                     | 0                          | -41,069 |  |
| 343  | Jefferson    | Perry Public Schools            | 23,623               | 16,745                 | 40,368 | -289,101       | 23,623               | -265,478                        | 265,478                      | 0                     | 0                          | -40,368 |  |
| 504  | Labette      | Oswego                          | 17,712               | 22,085                 | 39,797 | -56,487        | 17,712               | -38,775                         | 38,775                       | 0                     | 0                          | -39,797 |  |
| 219  | Clark        | Minneola                        | 0                    | 39,699                 | 39,699 | -84,689        | 0                    | -84,689                         | 84,689                       | 0                     | 0                          | -39,699 |  |
| 464  | Leavenworth  | Tonganoxie                      | -26,998              | 62,946                 | 35,948 | -322,038       | -26,998              | -349,035                        | 349,035                      | 0                     | 0                          | -35,948 |  |
| 367  | Miami        | Osawatomie                      | 78,675               | -42,949                | 35,726 | -313,930       | 78,675               | -235,255                        | 235,255                      | 0                     | 0                          | -35,726 |  |
| 206  | Butler       | Remington-Whitewater            | 23,597               | 10,562                 | 34,159 | -201,860       | 23,597               | -178,263                        | 178,263                      | 0                     | 0                          | -34,159 |  |
| 421  | Osage        | Lyndon                          | 29,991               | 3,809                  | 33,801 | -105,099       | 29,991               | -75,108                         | 75,108                       | 0                     | 0                          | -33,801 |  |
| 356  | Summer       | Conway Springs                  | 49,413               | -17,639                | 31,773 | -135,100       | 49,413               | -85,687                         | 85,687                       | 0                     | 0                          | -31,773 |  |
| 398  | Marion       | Peabody-Burns                   | 0                    | 30,713                 | 30,713 | -125,290       | 0                    | -125,290                        | 125,290                      | 0                     | 0                          | -30,713 |  |
| 285  | Chautauqua   | Cedar Vale                      | 0                    | 30,380                 | 30,380 | -3,358         | 0                    | -3,358                          | 3,358                        | 0                     | 0                          | -30,380 |  |
| 471  | Cowley       | Dexter                          | 16,970               | 12,332                 | 29,302 | -31,423        | 16,970               | -14,453                         | 14,453                       | 0                     | 0                          | -29,302 |  |
| 271  | Rooks        | Stockton                        | 0                    | 27,449                 | 27,449 | -80,629        | 0                    | -80,629                         | 80,629                       | 0                     | 0                          | -27,449 |  |
| 408  | Marion       | Marion-Florence                 | 0                    | 26,642                 | 26,642 | -134,098       | 0                    | -134,098                        | 134,098                      | 0                     | 0                          | -26,642 |  |
| 297  | Cheyenne     | St Francis Comm Sch             | 0                    | 20,922                 | 20,922 | -92,022        | 0                    | -92,022                         | 92,022                       | 0                     | 0                          | -20,922 |  |
| 306  | Saline       | Southeast Of Saline             | 0                    | 20,414                 | 20,414 | -255,415       | 0                    | -255,415                        | 255,415                      | 0                     | 0                          | -20,414 |  |
| 312  | Reno         | Haven Public Schools            | 66,528               | -47,699                | 18,829 | -383,753       | 66,528               | -317,224                        | 317,224                      | 0                     | 0                          | -18,829 |  |
| 419  | McPherson    | Canton-Galva                    | 13,823               | 4,217                  | 18,040 | -188,068       | 13,823               | -174,245                        | 174,245                      | 0                     | 0                          | -18,040 |  |
| 212  | Norton       | Northern Valley                 | 14,466               | 1,076                  | 15,542 | -89,530        | 14,466               | -75,064                         | 75,064                       | 0                     | 0                          | -15,542 |  |
| 246  | Crawford     | Northeast                       | 43,287               | -29,258                | 14,028 | -144,553       | 43,287               | -101,266                        | 101,266                      | 0                     | 0                          | -14,028 |  |
| 366  | Greenwood    | Madison-Virgil                  | 10,160               | 3,376                  | 13,536 | -86,657        | 10,160               | -76,497                         | 76,497                       | 0                     | 0                          | -13,536 |  |
| 505  | Labette      | Chetopa-St. Paul                | 24,411               | -10,982                | 13,429 | -108,219       | 24,411               | -83,808                         | 83,808                       | 0                     | 0                          | -13,429 |  |
| 371  | Gray         | Montezuma                       | 9,554                | 2,554                  | 12,108 | -101,046       | 9,554                | -91,492                         | 91,492                       | 0                     | 0                          | -12,108 |  |
| 242  | Wallace      | Weston                          | 0                    | 11,506                 | 11,506 | -17,107        | 0                    | -17,107                         | 17,107                       | 0                     | 0                          | -11,506 |  |
| 359  | Sumner       | Argonia Public Schools          | 0                    | 10,634                 | 10,634 | -73,925        | 0                    | -73,925                         | 73,925                       | 0                     | 0                          | -10,634 |  |
| 108  | Washington   | Washington Co. Schools          | 3,908                | 5,085                  | 8,993  | -166,153       | 3,908                | -162,245                        | 162,245                      | 0                     | 0                          | -8,993  |  |
| 411  | Marion       | Goessel                         | 9,414                | -1,721                 | 7,693  | -85,801        | 9,414                | -76,387                         | 76,387                       | 0                     | 0                          | -7,693  |  |
| 438  | Pratt        | Skyline Schools                 | 31,108               | -25,538                | 5,570  | -181,179       | 31,108               | -150,071                        | 150,071                      | 0                     | 0                          | -5,570  |  |
| 322  | Pottawatomie | Omaha-Havensville-Wheaton       | 31,240               | -27,230                | 4,009  | -145,165       | 31,240               | -113,925                        | 113,925                      | 0                     | 0                          | -4,009  |  |
| 448  | McPherson    | Inman                           | 24,032               | -21,078                | 2,954  | -220,421       | 24,032               | -196,389                        | 196,389                      | 0                     | 0                          | -2,954  |  |
| 393  | Dickinson    | Solomon                         | 22,574               | -20,377                | 2,197  | -145,883       | 22,574               | -123,309                        | 123,309                      | 0                     | 0                          | -2,197  |  |
| 224  | Washington   | Clifton-Clyde                   | 0                    | 1,579                  | 1,579  | -127,159       | 0                    | -127,159                        | 127,159                      | 0                     | 0                          | -1,579  |  |
| 220  | Clark        | Ashland                         | 0                    | 1,352                  | 1,352  | 0              | 0                    | 0                               | 0                            | 0                     | 0                          | -1,352  |  |
| 211  | Norton       | Norton Community Schools        | 36,424               | -35,203                | 1,221  | -253,864       | 36,424               | -217,440                        | 217,440                      | 0                     | 0                          | -1,221  |  |

Difference  
Between Old  
Formulas and  
SB 515

Calculated  
(H - C)

| RETURN TO<br>OLD FORMULAS |             |                                       |                         | SB 515<br>New LOB Formula and Hold Harmless |                       |                         |                                       |                                       |                             |                                  |                                                     |
|---------------------------|-------------|---------------------------------------|-------------------------|---------------------------------------------|-----------------------|-------------------------|---------------------------------------|---------------------------------------|-----------------------------|----------------------------------|-----------------------------------------------------|
| Supreme Court Safe Harbor |             |                                       |                         |                                             |                       |                         |                                       |                                       |                             |                                  |                                                     |
|                           |             | A                                     | B                       | C                                           |                       |                         |                                       |                                       |                             |                                  |                                                     |
|                           |             | Gain/Loss in<br>Capital<br>Outlay Aid | Gain/Loss in<br>LOB Aid | Total<br>Gain/Loss<br>in Aid                |                       |                         |                                       |                                       |                             |                                  |                                                     |
| USD#                      | County Name | USD Name                              | SF16-126 Col 4          | SF16-116 Col 4                              | Calculated<br>(A + B) | D                       | E                                     | F                                     | G                           | H                                | I                                                   |
|                           |             |                                       |                         |                                             |                       | Gain/Loss<br>in LOB Aid | Gain/Loss in<br>Capital<br>Outlay Aid | New<br>Formula<br>Gain/Loss in<br>Aid | Hold<br>Harmless<br>Payment | Total Aid<br>Gain/Loss<br>in Aid | Difference<br>Between Old<br>Formulas and<br>SB 515 |
|                           |             |                                       |                         |                                             |                       | SF16-126 Col 4          | SF16-117 Col 4                        | Calculated<br>(D + E)                 | SF16-133 Col 4              | Calculated<br>(F + G)            | Calculated<br>(H - C)                               |
| 210                       | Stevens     | Hugoton Public Schools                | 0                       | 1,168                                       | 1,168                 | 0                       | 0                                     | 0                                     | 0                           | 0                                | -1,168                                              |
| 389                       | Greenwood   | Eureka                                | 10,316                  | -9,330                                      | 986                   | -183,480                | 10,316                                | -173,164                              | 173,164                     | 0                                | -986                                                |
| 392                       | Osborne     | Osborne County                        | 19,440                  | -18,960                                     | 481                   | -150,376                | 19,440                                | -130,936                              | 130,936                     | 0                                | -481                                                |
| 454                       | Osage       | Burlingame Public School              | 0                       | 473                                         | 473                   | -68,019                 | 0                                     | -68,019                               | 68,019                      | 0                                | -473                                                |
| 468                       | Lane        | Healy Public Schools                  | 0                       | 0                                           | 0                     | 0                       | 0                                     | 0                                     | 0                           | 0                                | 0                                                   |
| 275                       | Logan       | Triplains                             | 0                       | 0                                           | 0                     | 0                       | 0                                     | 0                                     | 0                           | 0                                | 0                                                   |
| 291                       | Gove        | Grinnell Public Schools               | 0                       | 0                                           | 0                     | 0                       | 0                                     | 0                                     | 0                           | 0                                | 0                                                   |
| 474                       | Kiowa       | Hawland                               | 0                       | 0                                           | 0                     | 0                       | 0                                     | 0                                     | 0                           | 0                                | 0                                                   |
| 476                       | Gray        | Copeland                              | 0                       | 0                                           | 0                     | 0                       | 0                                     | 0                                     | 0                           | 0                                | 0                                                   |
| 292                       | Gove        | Wheatland                             | 0                       | 0                                           | 0                     | 0                       | 0                                     | 0                                     | 0                           | 0                                | 0                                                   |
| 106                       | Ness        | Western Plains                        | 0                       | 0                                           | 0                     | 0                       | 0                                     | 0                                     | 0                           | 0                                | 0                                                   |
| 269                       | Rooks       | Palco                                 | 0                       | 0                                           | 0                     | 0                       | 0                                     | 0                                     | 0                           | 0                                | 0                                                   |
| 502                       | Edwards     | Lewis                                 | 0                       | 0                                           | 0                     | 0                       | 0                                     | 0                                     | 0                           | 0                                | 0                                                   |
| 399                       | Russell     | Paradise                              | 0                       | 0                                           | 0                     | 0                       | 0                                     | 0                                     | 0                           | 0                                | 0                                                   |
| 314                       | Thomas      | Brewster                              | 0                       | 0                                           | 0                     | 0                       | 0                                     | 0                                     | 0                           | 0                                | 0                                                   |
| 103                       | Cheyenne    | Cheylin                               | 0                       | 0                                           | 0                     | 0                       | 0                                     | 0                                     | 0                           | 0                                | 0                                                   |
| 332                       | Kingman     | Cumtuhgham                            | 0                       | 0                                           | 0                     | 0                       | 0                                     | 0                                     | 0                           | 0                                | 0                                                   |
| 401                       | Rice        | Chase-Raymond                         | 0                       | 0                                           | 0                     | 0                       | 0                                     | 0                                     | 0                           | 0                                | 0                                                   |
| 217                       | Morton      | Rolla                                 | 0                       | 0                                           | 0                     | 0                       | 0                                     | 0                                     | 0                           | 0                                | 0                                                   |
| 209                       | Stevens     | Moscow Public Schools                 | 0                       | 0                                           | 0                     | 0                       | 0                                     | 0                                     | 0                           | 0                                | 0                                                   |
| 241                       | Wallace     | Wallace County Schools                | 0                       | 0                                           | 0                     | 0                       | 0                                     | 0                                     | 0                           | 0                                | 0                                                   |
| 216                       | Kearny      | Deerfield                             | 0                       | 0                                           | 0                     | 0                       | 0                                     | 0                                     | 0                           | 0                                | 0                                                   |
| 351                       | Stafford    | Macksville                            | 0                       | 0                                           | 0                     | 0                       | 0                                     | 0                                     | 0                           | 0                                | 0                                                   |
| 482                       | Iane        | Dighton                               | 0                       | 0                                           | 0                     | 0                       | 0                                     | 0                                     | 0                           | 0                                | 0                                                   |
| 459                       | Ford        | Bucklin                               | 0                       | 0                                           | 0                     | 0                       | 0                                     | 0                                     | 0                           | 0                                | 0                                                   |
| 255                       | Barber      | South Barber                          | 0                       | 0                                           | 0                     | 0                       | 0                                     | 0                                     | 0                           | 0                                | 0                                                   |
| 200                       | Greeley     | Greeley County Schools                | 0                       | 0                                           | 0                     | 0                       | 0                                     | 0                                     | 0                           | 0                                | 0                                                   |
| 303                       | Ness        | Ness City                             | 0                       | 0                                           | 0                     | 0                       | 0                                     | 0                                     | 0                           | 0                                | 0                                                   |
| 227                       | Hodgeman    | Hodgeman County Schools               | 0                       | 0                                           | 0                     | 0                       | 0                                     | 0                                     | 0                           | 0                                | 0                                                   |
| 310                       | Reno        | Fairfield                             | 0                       | 0                                           | 0                     | 0                       | 0                                     | 0                                     | 0                           | 0                                | 0                                                   |
| 507                       | Haskell     | Salanta                               | 0                       | 0                                           | 0                     | 0                       | 0                                     | 0                                     | 0                           | 0                                | 0                                                   |
| 300                       | Comanche    | Comanche County                       | 0                       | 0                                           | 0                     | 0                       | 0                                     | 0                                     | 0                           | 0                                | 0                                                   |
| 444                       | Rice        | Little River                          | 0                       | 0                                           | 0                     | 0                       | 0                                     | 0                                     | 0                           | 0                                | 0                                                   |
| 111                       | Doniphan    | Doniphan West Schools                 | 0                       | 0                                           | 0                     | 0                       | 0                                     | 0                                     | 0                           | 0                                | 0                                                   |
| 422                       | Kiowa       | Kiowa County                          | 0                       | 0                                           | 0                     | 0                       | 0                                     | 0                                     | 0                           | 0                                | 0                                                   |
| 281                       | Graham      | Graham County                         | 0                       | 0                                           | 0                     | 0                       | 0                                     | 0                                     | 0                           | 0                                | 0                                                   |
| 208                       | Trego       | Wakeney                               | 0                       | 0                                           | 0                     | 0                       | 0                                     | 0                                     | 0                           | 0                                | 0                                                   |
| 226                       | Meade       | Meade                                 | 0                       | 0                                           | 0                     | 0                       | 0                                     | 0                                     | 0                           | 0                                | 0                                                   |
| 274                       | Logan       | Oakley                                | 0                       | 0                                           | 0                     | 0                       | 0                                     | 0                                     | 0                           | 0                                | 0                                                   |
| 251                       | Lyon        | North Lyon County                     | 0                       | 0                                           | 0                     | 0                       | 0                                     | 0                                     | 0                           | 0                                | 0                                                   |

# RETURN TO OLD FORMULAS

Supreme Court Safe Harbor

# SB 515 New LOB Formula and Hold Harmless

|      |              |                         | A                               | B                    | C                      |  | D                    | E                               | F                            | G                     | H                          | I                                          |
|------|--------------|-------------------------|---------------------------------|----------------------|------------------------|--|----------------------|---------------------------------|------------------------------|-----------------------|----------------------------|--------------------------------------------|
|      |              |                         | Gain/Loss in Capital Outlay Aid | Gain/Loss in LOB Aid | Total Gain/Loss in Aid |  | Gain/Loss in LOB Aid | Gain/Loss in Capital Outlay Aid | New Formula Gain/Loss in Aid | Hold Harmless Payment | Total Aid Gain/Loss in Aid | Difference Between Old Formulas and SB 515 |
| USD# | County Name  | USD Name                | SF16-126 Col 4                  | SF16-116 Col 4       | Calculated (A + B)     |  | SF16-126 Col 4       | SF16-117 Col 4                  | Calculated (D + E)           | SF16-133 Col 4        | Calculated (F + G)         | Calculated (H - C)                         |
| 452  | Stanton      | Stanton County          | 0                               | 0                    | 0                      |  | 0                    | 0                               | 0                            | 0                     | 0                          | 0                                          |
| 374  | Haskell      | Sublette                | 0                               | 0                    | 0                      |  | 0                    | 0                               | 0                            | 0                     | 0                          | 0                                          |
| 254  | Barber       | Barber County North     | 0                               | 0                    | 0                      |  | 0                    | 0                               | 0                            | 0                     | 0                          | 0                                          |
| 112  | Ellsworth    | Central Plains          | 0                               | 0                    | 0                      |  | 0                    | 0                               | 0                            | 0                     | 0                          | 0                                          |
| 215  | Kearny       | Lakin                   | 0                               | 0                    | 0                      |  | 0                    | 0                               | 0                            | 0                     | 0                          | 0                                          |
| 244  | Coffey       | Burlington              | 0                               | 0                    | 0                      |  | 0                    | 0                               | 0                            | 0                     | 0                          | 0                                          |
| 362  | Lin          | Prairie View            | 0                               | 0                    | 0                      |  | 0                    | 0                               | 0                            | 0                     | 0                          | 0                                          |
| 363  | Finney       | Holcomb                 | 0                               | 0                    | 0                      |  | 0                    | 0                               | 0                            | 0                     | 0                          | 0                                          |
| 321  | Pottawatomie | Kaw Valley              | 0                               | 0                    | 0                      |  | 0                    | 0                               | 0                            | 0                     | 0                          | 0                                          |
| 436  | Montgomery   | Caney Valley            | 22,058                          | -24,293              | -2,235                 |  | -239,531             | 22,058                          | -217,473                     | 217,473               | 0                          | 2,235                                      |
| 342  | Jefferson    | McLouth                 | 22,281                          | -24,544              | -2,263                 |  | -194,210             | 22,281                          | -171,929                     | 171,929               | 0                          | 2,263                                      |
| 390  | Greenwood    | Hamilton                | 0                               | -2,897               | -2,897                 |  | -7,136               | 0                               | -7,136                       | 7,136                 | 0                          | 2,897                                      |
| 235  | Bourbon      | Uniontown               | 0                               | -3,103               | -3,103                 |  | -93,554              | 0                               | -93,554                      | 93,554                | 0                          | 3,103                                      |
| 381  | Ford         | Spearsville             | 13,053                          | -17,426              | -4,373                 |  | -133,059             | 13,053                          | -120,006                     | 120,006               | 0                          | 4,373                                      |
| 284  | Chase        | Chase County            | 0                               | -4,647               | -4,647                 |  | -4,647               | 0                               | -4,647                       | 4,647                 | 0                          | 4,647                                      |
| 460  | Harvey       | Hessdon                 | 46,316                          | -51,316              | -5,000                 |  | -270,744             | 46,316                          | -224,427                     | 224,427               | 0                          | 5,000                                      |
| 384  | Riley        | Blue Valley             | 0                               | -6,899               | -6,899                 |  | -62,896              | 0                               | -62,896                      | 62,896                | 0                          | 6,899                                      |
| 412  | Sheridan     | Hoxie Community Schools | 0                               | -11,597              | -11,597                |  | -64,249              | 0                               | -64,249                      | 64,249                | 0                          | 11,597                                     |
| 339  | Jefferson    | Jefferson County North  | 20,071                          | -32,219              | -12,148                |  | -139,362             | 20,071                          | -119,291                     | 119,291               | 0                          | 12,148                                     |
| 429  | Doniphan     | Troy Public Schools     | 13,545                          | -26,369              | -12,824                |  | -136,658             | 13,545                          | -123,114                     | 123,114               | 0                          | 12,824                                     |
| 115  | Nemaha       | Nemaha Central          | 0                               | -15,619              | -15,619                |  | -15,619              | 0                               | -15,619                      | 15,619                | 0                          | 15,619                                     |
| 498  | Marshall     | Valley Heights          | 24,965                          | -41,096              | -16,132                |  | -161,729             | 24,965                          | -136,764                     | 136,764               | 0                          | 16,132                                     |
| 479  | Anderson     | Crest                   | 0                               | -17,519              | -17,519                |  | -104,821             | 0                               | -104,821                     | 104,821               | 0                          | 17,519                                     |
| 338  | Jefferson    | Valley Falls            | 23,067                          | -40,674              | -17,607                |  | -141,638             | 23,067                          | -118,571                     | 118,571               | 0                          | 17,607                                     |
| 109  | Republic     | Republic County         | 0                               | -17,794              | -17,794                |  | -241,846             | 0                               | -241,846                     | 241,846               | 0                          | 17,794                                     |
| 461  | Wilson       | Necodesha               | 46,331                          | -65,813              | -19,482                |  | -250,286             | 46,331                          | -203,955                     | 203,955               | 0                          | 19,482                                     |
| 365  | Anderson     | Garnett                 | 82,131                          | -101,643             | -19,512                |  | -429,918             | 82,131                          | -347,786                     | 347,786               | 0                          | 19,512                                     |
| 449  | Leavenworth  | Easton                  | 28,299                          | -48,002              | -19,703                |  | -235,822             | 28,299                          | -207,523                     | 207,523               | 0                          | 19,703                                     |
| 107  | Jewell       | Rock Hills              | 0                               | -21,459              | -21,459                |  | -21,459              | 0                               | -21,459                      | 21,459                | 0                          | 21,459                                     |
| 349  | Stafford     | Stafford                | 6,337                           | -28,705              | -22,367                |  | -145,450             | 6,337                           | -139,113                     | 139,113               | 0                          | 22,367                                     |
| 337  | Jackson      | Royal Valley            | 41,950                          | -66,459              | -24,509                |  | -246,065             | 41,950                          | -204,116                     | 204,116               | 0                          | 24,509                                     |
| 462  | Cowley       | Central                 | 17,280                          | -42,065              | -24,785                |  | -129,589             | 17,280                          | -112,309                     | 112,309               | 0                          | 24,785                                     |
| 378  | Riley        | Riley County            | 45,573                          | -70,468              | -24,895                |  | -292,576             | 45,573                          | -247,003                     | 247,003               | 0                          | 24,895                                     |
| 360  | Sumner       | Caldwell                | 10,773                          | -35,950              | -25,177                |  | -143,827             | 10,773                          | -133,054                     | 133,054               | 0                          | 25,177                                     |
| 426  | Republic     | Pike Valley             | 8,614                           | -38,185              | -29,571                |  | -152,081             | 8,614                           | -143,467                     | 143,467               | 0                          | 29,571                                     |
| 496  | Pawnee       | Pawnee Heights          | 0                               | -30,949              | -30,949                |  | -85,280              | 0                               | -85,280                      | 85,280                | 0                          | 30,949                                     |
| 481  | Dickinson    | Rural Vista             | 0                               | -32,301              | -32,301                |  | -141,353             | 0                               | -141,353                     | 141,353               | 0                          | 32,301                                     |
| 493  | Cherokee     | Columbus                | 34,756                          | -68,315              | -33,559                |  | -387,249             | 34,756                          | -352,494                     | 352,494               | 0                          | 33,559                                     |
| 387  | Wilson       | Altcoona-Midway         | 0                               | -39,888              | -39,888                |  | -39,888              | 0                               | -39,888                      | 39,888                | 0                          | 39,888                                     |
| 335  | Jackson      | North Jackson           | 3,723                           | -48,855              | -45,132                |  | -160,826             | 3,723                           | -157,103                     | 157,103               | 0                          | 45,132                                     |

|      |             | RETURN TO<br>OLD FORMULAS<br>Supreme Court Safe Harbor |                         |                              | SB 515<br>New LOB Formula and Hold Harmless |                                       |                                       |                             |                                  |                       | Difference<br>Between Old<br>Formulas and<br>SB 515 |  |
|------|-------------|--------------------------------------------------------|-------------------------|------------------------------|---------------------------------------------|---------------------------------------|---------------------------------------|-----------------------------|----------------------------------|-----------------------|-----------------------------------------------------|--|
|      |             | A                                                      | B                       | C                            | D                                           | E                                     | F                                     | G                           | H                                | I                     |                                                     |  |
|      |             | Gain/Loss in<br>Capital<br>Outlay Aid                  | Gain/Loss in<br>LOB Aid | Total<br>Gain/Loss<br>in Aid | Gain/Loss<br>in LOB Aid                     | Gain/Loss in<br>Capital<br>Outlay Aid | New<br>Formula<br>Gain/Loss in<br>Aid | Hold<br>Harmless<br>Payment | Total Aid<br>Gain/Loss<br>in Aid | Calculated<br>(H - C) |                                                     |  |
| USD# | County Name | SF16-126 Col 4                                         | SF16-116 Col 4          | Calculated<br>(A + B)        | SF16-126 Col 4                              | SF16-117 Col 4                        | Calculated<br>(D + E)                 | SF16-133 Col 4              | Calculated<br>(F + G)            |                       |                                                     |  |
| 430  | Brown       | South Brown County                                     | 39,756                  | -45,487                      | -252,507                                    | 39,756                                | -212,752                              | 212,752                     | 0                                | 45,487                |                                                     |  |
| 311  | Reno        | Pretty Prairie                                         | 12,863                  | -59,709                      | -164,188                                    | 12,863                                | -151,324                              | 151,324                     | 0                                | 46,845                |                                                     |  |
| 240  | Ottawa      | Twin Valley                                            | 29,667                  | -77,676                      | -238,276                                    | 29,667                                | -228,609                              | 228,609                     | 0                                | 48,009                |                                                     |  |
| 334  | Cloud       | Southern Cloud                                         | 0                       | -49,047                      | -119,683                                    | 0                                     | -119,683                              | 119,683                     | 0                                | 49,047                |                                                     |  |
| 294  | Decatur     | Oberlin                                                | 0                       | -49,926                      | -49,926                                     | 0                                     | -49,926                               | 49,926                      | 0                                | 49,926                |                                                     |  |
| 440  | Harvey      | Halstead                                               | 24,940                  | -78,075                      | -291,933                                    | 24,940                                | -266,992                              | 266,992                     | 0                                | 53,135                |                                                     |  |
| 272  | Mitchell    | Waconda                                                | 0                       | -53,812                      | -197,983                                    | 0                                     | -197,983                              | 197,983                     | 0                                | 53,812                |                                                     |  |
| 239  | Ottawa      | North Ottawa County                                    | -29,753                 | -25,092                      | -222,723                                    | -29,753                               | -252,476                              | 252,476                     | 0                                | 54,846                |                                                     |  |
| 105  | Rawlins     | Rawlins County                                         | 5,221                   | -60,309                      | -218,936                                    | 5,221                                 | -213,715                              | 213,715                     | 0                                | 55,087                |                                                     |  |
| 315  | Thomas      | Colby Public Schools                                   | 44,730                  | -101,805                     | -457,878                                    | 44,730                                | -413,148                              | 413,148                     | 0                                | 57,075                |                                                     |  |
| 380  | Marshall    | Vernillion                                             | 30,491                  | -88,829                      | -260,333                                    | 30,491                                | -229,841                              | 229,841                     | 0                                | 58,337                |                                                     |  |
| 492  | Butler      | Flinthills                                             | 5,625                   | -64,096                      | -170,372                                    | 5,625                                 | -164,747                              | 164,747                     | 0                                | 58,471                |                                                     |  |
| 415  | Brown       | Hawthra                                                | 0                       | -58,914                      | -197,162                                    | 0                                     | -197,162                              | 197,162                     | 0                                | 58,914                |                                                     |  |
| 316  | Thomas      | Golden Plains                                          | 0                       | -62,815                      | -152,331                                    | 0                                     | -162,331                              | 162,331                     | 0                                | 62,815                |                                                     |  |
| 456  | Osage       | Mariak Des Cygnes Valley                               | 0                       | -64,595                      | -155,879                                    | 0                                     | -155,879                              | 155,879                     | 0                                | 64,595                |                                                     |  |
| 237  | Smith       | Smith Center                                           | 11,968                  | -78,380                      | -274,626                                    | 11,968                                | -262,658                              | 262,658                     | 0                                | 66,411                |                                                     |  |
| 102  | Gray        | Cimmaron-Ensign                                        | 18,267                  | -69,661                      | -285,031                                    | 18,267                                | -266,764                              | 266,764                     | 0                                | 69,537                |                                                     |  |
| 467  | Wichita     | Leoti                                                  | 0                       | -69,661                      | -157,678                                    | 0                                     | -157,678                              | 157,678                     | 0                                | 69,537                |                                                     |  |
| 329  | Wabaunsee   | Mill Creek Valley                                      | 9,206                   | -80,562                      | -290,683                                    | 9,206                                 | -281,477                              | 281,477                     | 0                                | 71,558                |                                                     |  |
| 110  | Lincoln     | Sylvan Grove                                           | 0                       | -72,558                      | -72,558                                     | 0                                     | -72,558                               | 72,558                      | 0                                | 72,558                |                                                     |  |
| 110  | Phillips    | Thunder Ridge Schools                                  | 1,237                   | -77,117                      | -205,051                                    | 1,237                                 | -203,813                              | 203,813                     | 0                                | 75,880                |                                                     |  |
| 463  | Cowley      | Udall                                                  | 14,687                  | -90,872                      | -206,438                                    | 14,687                                | -191,751                              | 191,751                     | 0                                | 76,185                |                                                     |  |
| 225  | Meade       | Fowler                                                 | 0                       | -76,428                      | -89,000                                     | 0                                     | -89,000                               | 89,000                      | 0                                | 76,428                |                                                     |  |
| 361  | Harper      | Anthony-Harper                                         | 0                       | -80,374                      | -80,374                                     | 0                                     | -80,374                               | 80,374                      | 0                                | 80,374                |                                                     |  |
| 344  | Linn        | Pleasanton                                             | 0                       | -100,193                     | -81,566                                     | 0                                     | -174,247                              | 174,247                     | 0                                | 81,566                |                                                     |  |
| 307  | Saline      | Ell-Saline                                             | 33,772                  | -117,641                     | -252,817                                    | 33,772                                | -219,044                              | 219,044                     | 0                                | 83,869                |                                                     |  |
| 243  | Coffey      | Lebo-Waverly                                           | 8,467                   | -100,949                     | -270,076                                    | 8,467                                 | -261,609                              | 261,609                     | 0                                | 92,482                |                                                     |  |
| 446  | Montgomery  | Independence                                           | 70,276                  | -163,324                     | -627,014                                    | 70,276                                | -556,737                              | 556,737                     | 0                                | 93,048                |                                                     |  |
| 423  | McPherson   | Moundridge                                             | 0                       | -108,769                     | -121,534                                    | 0                                     | -121,534                              | 121,534                     | 0                                | 108,769               |                                                     |  |
| 379  | Clay        | Clay Center                                            | -78,661                 | -41,669                      | -369,689                                    | -78,661                               | -448,351                              | 448,351                     | 0                                | 120,330               |                                                     |  |
| 364  | Marshall    | Marysville                                             | 0                       | -132,249                     | -173,754                                    | 0                                     | -173,754                              | 173,754                     | 0                                | 132,249               |                                                     |  |
| 377  | Atchison    | Atchison Co Comm Schools                               | 4,289                   | -142,627                     | -434,626                                    | 4,289                                 | -430,337                              | 430,337                     | 0                                | 138,338               |                                                     |  |
| 223  | Washington  | Barnes                                                 | 0                       | -140,253                     | -429,972                                    | 0                                     | -458,290                              | 458,290                     | 0                                | 140,253               |                                                     |  |
| 234  | Bourbon     | Fort Scott                                             | -28,319                 | -112,514                     | -429,972                                    | -28,319                               | -458,290                              | 458,290                     | 0                                | 140,253               |                                                     |  |
| 283  | Elk         | Elk Valley                                             | 0                       | -141,713                     | -156,179                                    | 0                                     | -156,179                              | 156,179                     | 0                                | 141,713               |                                                     |  |
| 247  | Crawford    | Cherokee                                               | 15,868                  | -166,473                     | -369,680                                    | 15,868                                | -353,812                              | 353,812                     | 0                                | 144,713               |                                                     |  |
| 298  | Lincoln     | Lincoln                                                | -10,762                 | -151,278                     | -377,143                                    | -10,762                               | -337,905                              | 337,905                     | 0                                | 150,605               |                                                     |  |
| 495  | Pawnee      | Ft Larned                                              | -74,248                 | -94,812                      | -389,566                                    | -74,248                               | -463,813                              | 463,813                     | 0                                | 160,060               |                                                     |  |
| 352  | Sherman     | Goodland                                               | -22,702                 | -185,127                     | -568,624                                    | -22,702                               | -591,325                              | 591,325                     | 0                                | 207,828               |                                                     |  |
| 258  | Allen       | Humboldt                                               | 59,573                  | -307,364                     | -485,907                                    | 59,573                                | -426,335                              | 426,335                     | 0                                | 247,791               |                                                     |  |

| RETURN TO<br>OLD FORMULAS |                                 |                         |                        | SB 515                            |                                 |                              |                       |                            |                                            |
|---------------------------|---------------------------------|-------------------------|------------------------|-----------------------------------|---------------------------------|------------------------------|-----------------------|----------------------------|--------------------------------------------|
| Supreme Court Safe Harbor |                                 |                         |                        | New LOB Formula and Hold Harmless |                                 |                              |                       |                            |                                            |
|                           | A                               | B                       | C                      | D                                 | E                               | F                            | G                     | H                          | I                                          |
|                           | Gain/Loss in Capital Outlay Aid | Gain/Loss in LOB Aid    | Total Gain/Loss in Aid | Gain/Loss in LOB Aid              | Gain/Loss in Capital Outlay Aid | New Formula Gain/Loss in Aid | Hold Harmless Payment | Total Aid Gain/Loss in Aid | Difference Between Old Formulas and SB 515 |
| USD#                      | County Name                     | USD Name                | Calculated (A + B)     | SF16-126 Col 4                    | SF16-117 Col 4                  | Calculated (D + E)           | SF16-133 Col 4        | Calculated (F + G)         | Calculated (H - I)                         |
| 475                       | Geary                           | Geary County Schools    | -334,652               | SF16-126 Col 4                    | SF16-117 Col 4                  | Calculated (D + E)           | SF16-133 Col 4        | Calculated (F + G)         | Calculated (H - I)                         |
| 256                       | Allen                           | Marratton Valley        | -400,146               | -134,601                          | -154,601                        | -1,517,877                   | 1,517,877             | 0                          | 334,652                                    |
| 233                       | Johnson                         | Olathe                  | -498,892               | -180,051                          | 0                               | -400,146                     | 400,146               | 0                          | 400,146                                    |
| 346                       | Linn                            | Jayhawk                 | -540,133               | -400,146                          | 557,018                         | -9,018,343                   | 9,018,343             | 0                          | 498,892                                    |
| 512                       | Johnson                         | Shawnee Mission Pub Sch | -1,737,506             | -1,055,910                        | -27,233                         | -688,042                     | 688,042               | 0                          | 540,133                                    |
| 229                       | Johnson                         | Blue Valley             | -2,407,372             | -512,901                          | 0                               | -3,040,285                   | 3,040,285             | 0                          | 1,737,506                                  |
|                           |                                 |                         | -2,407,372             | -2,407,372                        | 0                               | -2,407,372                   | 2,407,372             | 0                          | 2,407,372                                  |
| TOTALS                    |                                 |                         | 38,002,319             | 23,489,840                        | 23,489,840                      | -59,418,952                  | 61,792,947            | 2,373,994                  | -35,628,324                                |

# Losers and Winners: SB 515 vs. Old Formulas (Safe Harbor)



