

No. 15-113,267-S

IN THE SUPREME COURT OF THE STATE OF KANSAS

LUKE GANNON, *et al.*,
Plaintiffs-Appellees,

v.

STATE OF KANSAS, *et al.*,
Defendants-Appellants.

Appeal From Appointed Panel
Presiding in the District Court of Shawnee County, Kansas

Honorable Franklin R. Theis
Honorable Robert J. Fleming
Honorable Jack L. Burr

District Court Case No. 2010-CV-1569

SUPPLEMENTAL BRIEF OF APPELLANT STATE OF KANSAS

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INTRODUCTION

The State’s arguments in its original adequacy briefs remain valid and require this Court to reverse the Panel’s decisions. The Plaintiff Districts have not met their heavy burden of proving that current school funding is constitutionally inadequate. Kansas public schools are receiving record levels of funding, they provide educational opportunities that satisfy the *Rose* standards, and Kansas students continue to graduate with the knowledge and skills the *Rose* standards describe. The Panel’s findings of fact and the available evidence provide no support for the Panel’s conclusion that the Legislature’s policy judgments concerning education funding—as implemented by statutes and appropriations—are *not* reasonably calculated to have all Kansas public education students meet or exceed the standards set out in *Rose* and codified in K.S.A. 2015 Supp. 72-1127. *See Gannon v. State*, 298 Kan. 1107, 1171-72, 319 P.3d 1196 (2014) (“*Gannon I*”).

The Panel’s adequacy judgment must be reversed.

ARGUMENT

This Court reviews de novo the Panel’s legal conclusion that the school finance system violates the adequacy prong of Article 6. In reaching this erroneous legal conclusion, the Panel relied on factual findings (based on outdated evidence) that amount to no more than education policy decisions by the Panel—on hotly debated issues such as the relationship between education funding and education results—that improperly displaced the Legislature’s own rational policy choices. These factual findings should play a limited role when applying the legal test articulated by the Court: if the Legislature’s education policy choices are not arbitrary, the system does not violate the

constitution. *See Morath v. Texas Taxpayer & Student Fairness Coal.*, 59 Tex. Sup. Ct. J. 771, ___ S.W. 3d ___, 2016 WL 2853868 at *11 (2016).

Put another way, the Panel’s findings of fact are relevant only to the extent they address whether the Plaintiff Districts met their burden of proving that the Legislature’s choices were arbitrary and the current funding system is unreasonable. If the Court continues to believe that the adequacy prong of Article 6, § 6 is justiciable, the Texas Supreme Court’s approach in *Morath* ensures that courts play a role in enforcing the Constitution and remain within the traditional judicial power by maintaining proper deference to the Legislature and not micromanaging the Legislature’s education policy decisions.

I. The Plaintiff Districts Have Failed to Meet Their Burden of Proving an Adequacy Violation.

The Plaintiff Districts bear the burden of proving that the current school finance system—which must be presumed constitutional and is entitled to substantial deference—violates the adequacy component of Article 6 of the Kansas Constitution. *See* State’s Adequacy Reply Brief (filed January 27, 2016) at 11-12. The test for adequacy is whether the current system is “reasonably calculated to have all Kansas public education students meet or exceed the standards set out in *Rose*.” *Gannon I*, 298 Kan. at 1170. Thus, the system is constitutionally adequate if it is reasonable in light of the goal of achieving the *Rose* standards; the system is constitutionally inadequate only if it is unreasonable in light of that goal.

In making the “adequacy” determination, three critical propositions must be followed. First, the ultimate determination whether the system is adequate is a question of law, a constitutional question over which this Court exercises de novo review. Second,

the constitutional test is whether the system is reasonably calculated to have Kansas students meet or exceed the *Rose* standards. So the question is whether the current system is “reasonable” in light of that goal. Third, in evaluating whether the system is “reasonable,” the Court must recognize that the current system incorporates numerous educational and fiscal policy choices by the Legislature. The Panel and this Court cannot simply substitute their own judgment (or that of others as may be represented in cost studies or educator testimony, for example) for legislative choices made regarding unsettled questions of education policy. Instead, the proper and traditional judicial role permits the Panel and this Court to reject such legislative judgments only when they are arbitrary or irrational. See *Morath*, 2016 WL 2853868 at *11; *Davis v. State*, 2011 S.D. 51, ¶ 68, 804 N.W.2d 618, 641 (plaintiffs failed to meet their “high burden” of showing the school finance system is unconstitutional “beyond a reasonable doubt”); *Lobato v. State*, 218 P.3d 358, 363 (Colo. 2009) (school funding system is constitutional if “rationally related” to constitutional requirement of providing a “thorough and uniform” system of public education).

To summarize, this Court reviews the constitutional adequacy question de novo, and that question turns on whether the current system is reasonable in light of the goal of achieving the *Rose* standards. In determining whether the system is reasonable, the court necessarily must consider numerous policy judgments made by the Legislature, and the proper judicial role is to accept those judgments unless they are arbitrary or irrational; the courts are not permitted to second-guess subjective policy decisions. Consequently, the burden is on the Plaintiff Districts to demonstrate that the system is unreasonable and that legislative policy choices underlying the system are arbitrary and irrational. That, the

Districts have not and cannot do. Likewise, the Panel committed fundamental error by stepping out of its judicial role and substituting its own subjective policy judgments for those of the Legislature in unsettled areas of education policy. The Panel’s decision must be reversed.

A. As a matter of law, the Kansas school finance system is reasonably calculated to have all K-12 students meet or exceed the *Rose* standards.

The State maintains that this case presents a nonjusticiable political question. *See* State’s Adequacy Opening Brief (filed November 23, 2015) at 43-46; *see also Campaign for Quality Educ. v. California*, 246 Cal. App. 4th 896, 906-16, 201 Cal. Rptr. 3d 484 (2016) (holding that education provisions of the California Constitution are not judicially enforceable with respect to claims that the current system is not providing an “adequate” education or adequately funding education, even though California long has recognized and enforced “equality” of funding and educational opportunities under the California Constitution (*see Serrano v. Priest*, 5 Cal. 3d 584, 487 P.2d 1241 (1971))). But even if the adequacy component of Article 6 is judicially enforceable, the Plaintiff Districts have the burden of proving that the Legislature’s choices regarding the structure and implementation of school funding are arbitrary such that the present finance system is not reasonably calculated to achieve the *Rose* standards (*i.e.*, not “suitable”) despite overwhelming evidence of Kansas students’ success. *See* State’s Adequacy Opening Brief at 47-52; *see also Morath*, 2016 WL 2853868 at *11 (2016); *Gannon I*, 298 Kan. at 1172 (Article 6 requires the school finance system to be “*reasonably calculated*” to have all Kansas K-12 students meet or exceed the *Rose* standards (emphasis added)).

As previewed above, *Morath v. Texas Taxpayer and Student Fairness Coalition* demonstrates both the proper approach to assessing adequacy and the heavy burden on parties challenging adequacy. *Morath* involved a challenge to Texas’s school finance scheme under Article 7, § 1 of the Texas Constitution, which the Texas Supreme Court has interpreted as having an adequacy component. 2016 WL 2853868 at *14. This provision is similar to Article 6 of the Kansas Constitution. *Compare* Tex. Const. art. VII, § 1 (“A general diffusion of knowledge being essential to the preservation of the liberties and rights of the people, it shall be the duty of the Legislature of the State to establish and make suitable provision for the support and maintenance of an efficient system of public free schools.”), *with* Kan. Const. art. 6, § 1 (“The legislature shall provide for intellectual, educational, vocational and scientific improvement by establishing and maintaining public schools”), *and* Kan. Const. art. 6, § 6 (“The legislature shall make suitable provision for finance of the educational interests of the state.”).

In rejecting the challenge in *Morath*, the Texas Supreme Court observed that judicial review of school finance legislation “does not license second-guessing the political branches’ policy choices.” 2016 WL 2853868 at *1 (“[O]ur judicial responsibility is not to second-guess or micromanage Texas education policy or to issue edicts from on high increasing financial inputs in hopes of increasing educational outputs.”). Accordingly, the court applied a “very deferential” arbitrariness standard for determining adequacy:

If the Legislature’s choices are informed by guiding rules and principles properly related to public education—*that is, if the choices are not arbitrary*—then the system does not violate the constitutional provision. At bottom, the crux of this standard is reasonableness, and the lens through which we view these challenges maintains a default position of

deference to the Legislature—that political branch responsible for establishing a constitutionally compliant system.

Id. at *11 (quotation marks and footnotes omitted) (emphasis added). Although the Texas Supreme Court found Texas’s school finance system to be far from perfect, it nonetheless concluded the system satisfied constitutional requirements because the Legislature’s choices were not arbitrary or irrational. *Id.* at *1, 29.

The trial court in *Morath*, in contrast, had followed an approach to determining adequacy that was similar to the Panel’s approach here. The Texas trial court found the Texas system constitutionally inadequate because three experts testified the system was underfunded. The trial court concluded the experts’ estimates “provide[d] a credible range that definitively establishes that the State has failed to make suitable provision of funds for an adequate education.” *Id.* at *14-15.

The Texas Supreme Court rejected the trial court’s reliance on expert testimony as to the specific amount of funding needed as fundamentally “misguided” for at least two reasons. *Id.* at *15. First, because the correlation between spending and educational outcomes “remains a highly contested issue in the social sciences,” it would be inappropriate for a court to attempt to settle that dispute. *Id.* at *15-18 (“Courts should not sit as a super-legislature. Nor should they assume the role of super-laboratory. They are not equipped to resolve intractable disagreements on fundamental questions in the social sciences.”). Second, even if a correlation could be shown, it is not “clear that the specific cost of a constitutionally adequate education for the entire State can reasonably be determined by a court and therefore justifiably imposed on the Legislature as a constitutional mandate.” *Id.* at *15, 18. If a court were to determine that a specific amount of money was required to achieve adequacy, it would “deprive the Legislature of

the broad discretion the Constitution provides for such inherently political decisions.” *Id.* at *15.

The trial court further erred by relying on an expert’s opinion of educational “best practices,” including class size, tutoring, interventions for special needs students, nurses, security guards, etc. *Id.* at *18-19. The Texas Supreme Court rejected this approach because the trial court’s reliance on these “best practices” lacked “regard for or deference to the Legislature’s chosen practices.” *Id.* at *18. Finally, the trial court failed to “appreciate that the constitutional standard demands not the best education, but only an educational system that is adequate to provide a general diffusion of knowledge.” *Id.* at *19; *see also Gannon I*, 298 Kan. at 1172 (the adequacy issue is whether the finance system “satisfies the constitution by providing suitable financing, not whether level of finance is optimal or the best policy” (internal quotation marks omitted)).

In sum, the Texas trial court in *Morath* made virtually identical errors to the errors the Panel made here by “focusing so heavily on the input of spending, attempting to decide a fundamental question [regarding the relationship between education funding and results] that remains unresolved in the social sciences, . . . and relying on what the court deemed ‘best practices.’” *Id.* at *18. These errors “infected the entire adequacy analysis” of both the trial court in *Morath* and the Panel here, rendering both trial courts’ ultimate conclusions regarding adequacy “hopelessly flawed.” *Id.* “[A]n adequacy determination should not depend on inputs such as funding per student; instead, the determination is plainly result-oriented, looking to the results of the educational process measured in student achievement.” *Id.* at *15 (internal quotation marks omitted).

Moreover, as the Texas Supreme Court emphasized, in an appeal raising the constitutional issue of adequacy—a determination that receives de novo appellate review—the trial court’s conclusions and findings “have a limited role.” *Id.* at *11 (internal quotation marks omitted). In light of the considerable (albeit mixed) evidence that indicated Texas students overall were doing well, the Texas Supreme Court ultimately held that the plaintiffs had not met their heavy burden of demonstrating that the legislature acted arbitrarily. *Id.* at *29.

In *Gannon I*, this Court extensively cited and relied significantly on the Texas Supreme Court’s decision in *Neeley v. West Orange-Cove Consolidated Independent School District*, 49 Tex. Sup. Ct. J. 119, 176 S.W. 3d 746 (2005), in large part because the Texas and Kansas constitutional provisions on education are effectively identical. *See Gannon I*, 298 Kan. at 1139-40, 1143, 1145, 1147-50, 1153, 1154-57, 1159, and 1168. For that same reason, this Court should follow the Texas Supreme Court’s analysis in *Morath*. Doing so requires the Plaintiffs to satisfy the heavy burden of showing that the Legislature acted arbitrarily and unreasonably.

To be sure, *Morath* did not involve application of the *Rose* standards. But the vagueness of the *Rose* standards, which provide no objective, quantifiable benchmarks, requires the same substantive adequacy standard the Texas Supreme Court applied in *Morath*. Any one of the *Rose* standards could mean many different things to different people. *See* Joint Legislative Budget Committee Hearing at 72:10-14, 97:10-98:1, 203:11-204:8 (Mar. 21, 2016) (attached as part of Appendix B to the State’s Notice of Legislative Cure, filed April 7, 2016) (Dale Dennis, Deputy Commissioner, Division of Fiscal and Administrative Services, Kansas State Department of Education, and Mark

Tallman, Associate Executive Director for Advocacy, Kansas Association of School Boards, testifying that they were unaware of any educational metric or measurement for determining the adequacy of education funding under the *Rose* standards). For instance, what level of oral and written communication skills are necessary “to enable students to function in a complex and rapidly changing civilization,” and how does one measure the attainment of those skills? Reasonable people could and will disagree. This Court should not find an adequacy violation unless the Plaintiffs can demonstrate that the Legislature’s conclusion that the Kansas school finance system is reasonably calculated to have Kansas students meet or exceed the *Rose* standards rested on arbitrary and irrational policy choices. The Plaintiffs have not satisfied—indeed they cannot satisfy—that burden here.

B. The Plaintiff Districts failed to present any evidence about the *current* funding system.

At no time before or, more pertinent here, since this Court first held the *Rose* standards to be the constitutional test for adequacy (in *Gannon I*, in March 2014) have the Plaintiff Districts presented *any* evidence that the *Rose* standards are not being met. And the Panel flatly rejected the State’s efforts to conduct discovery of evidence to show that the standards *are* being met. Instead, the Panel took the indefensible step of conducting its own “discovery” and cherry-picking the “new” information it wanted to consider. The Plaintiff Districts deliberately elected not to perform discovery or seek to present new evidence. Vol. 128, 12. The State expressly requested an opportunity for discovery and the Panel denied the request. Vol. 20, 2659; Vol. 22, 7774; Vol. 23, 2976, 2979; Vol. 24, 3054-55; Vol. 25, 3188-91.

The result was that the parties presented—and the Panel considered—absolutely *no* evidence of the *current* status of school finance. Even though this Court expressly

instructed the Panel to evaluate whether the *Rose* standards were satisfied, *Gannon I*, 298 Kan. at 1199, the Panel did not do so, no doubt because the record contains no evidence on that question, the Plaintiff Districts chose to offer none, and the Panel refused to allow the State to conduct discovery related to the new adequacy standard announced in *Gannon I*. In another setting, a remand to permit discovery and the presentation of additional evidence might be appropriate. Not here. Because the Plaintiff Districts vehemently argued that no new evidence was proper, and strategically and deliberately “elected to proceed on the existing record,” Vol. 128, 12, there was only one appropriate option remaining: judgment should have been entered in favor of the State on the Plaintiff Districts’ claims of an alleged violation of Article 6’s adequacy component. The Plaintiff Districts are bound by their tactical litigation decision, and should be held to the consequences of it—a record that does not support the Panel’s legal conclusions.

C. The Panel’s findings and its cherry-picked evidence do not support the Panel’s legal conclusions.

The Panel proposed three—and only three—rationales for finding an adequacy violation: (1) less than ideal student performance in some respects and by certain student subgroups based on dated assessment tests scores; (2) failure to fund the Kansas school finance system in accord with two cost studies that estimated costs based on data that is 10 to 15 years old and reflect opinions on the cost of satisfying requirements of the now-repealed No Child Left Behind Act, (“NCLB”), *see* Pub. L. No. 114-95, 129 Stat. 1802 (2015), as measured by student performance on assessment tests that no longer exist because they have been rewritten completely to address new standards for what Kansas students are to be taught; and (3) the existence of improper, self-serving educator opinion testimony arguing that Article 6 adequacy requires compliance with the very NCLB

100% proficiency goal the U.S. Congress found was inappropriate when it repealed the law. *See* State’s Adequacy Opening Brief at 43-72; State’s Adequacy Reply Brief at 16-17. As explained in the State’s original adequacy briefs, however, none of these rationales support the Panel’s legal conclusion that the State has violated the adequacy component of Article 6. *See* State’s Adequacy Opening Brief at 52-73; State’s Adequacy Reply Brief at 11-12.

The long-outdated “cost studies,” which the Panel found persuasive, based on estimates of the cost to achieve certain “outputs” set by an aspirational federal goal that no longer exists, are precisely the type of information that the Texas Supreme Court correctly rejected in *Morath* as improper bases for finding a constitutional adequacy violation. Even setting aside that the studies are irrelevant to today’s educational standards, the studies are based upon the debatable assumption that dumping additional, undirected, and non-targeted funds into the overall system necessarily will improve student performance, apparently across all measures.

By using these studies, and specifically the parts of the studies that assume increased funding could generate desired outcomes, as an Article 6 litmus test, the Panel committed the same error as the Texas trial court. Vol. 82, 4122, 4125-26; Vol. 81, 3950, 4072. The teacher and administrator testimony fares no better: the Panel displaced the Legislature’s judgment and substituted the subjective judgments of a select few non-objective administrators whose testimony about best practices in education was based on the NCLB standard Congress now has rejected as impossible and infeasible to achieve, and on the disputed premise that more money necessarily results in better outcomes. *See* State’s Adequacy Opening Brief at 67-71.

D. Applying the proper standard of review to the Panel’s erroneous legal conclusions and factual findings is critical to preserving both the Legislature’s role in setting education policy and this Court’s proper role in enforcing Kansas constitutional law.

As discussed above, in reviewing the Panel’s decision on adequacy, this Court’s traditional standards of review apply. *Gannon v. State*, 303 Kan. 682, 707, 368 P.3d 1024 (2016) (“*Gannon II*”) (citing *Gannon I*, 298 Kan. at 1175-76). The Panel’s determinative conclusion that the adequacy component of Article 6 is violated is a question of law this Court reviews de novo. *See Morath*, 2016 WL 2853868 at *11, 25; *see also Dill v. Excel Packing Co.*, 183 Kan. 513, 526, 331 P.2d 539 (1958) (trial court’s “use of the [legal test in its findings] at best would be a mere conclusion” reviewed de novo). The Panel’s findings of fact, however, “have a limited role” given that courts must respect the Legislature’s policy choices unless such choices are arbitrary and irrational. *Morath*, 2016 WL 2853868 at *11 (internal quotation marks omitted); *see also State’s Adequacy Opening Brief* at 52-73; *see also supra* Part I.A.

Here, this Court must accept its responsibility and duty to apply de novo review to the Panel’s adequacy determination. The Court should not be fooled by arguments that the issue is purely factual, that the Court should presume the Panel implicitly made certain factual findings, or that the Court owes any substantial deference to the Panel. The necessity of de novo review by this Court is driven by at least three considerations.

First, the Panel’s ultimate conclusion that “the Kansas public education financing system provided by the legislature for grades K-12—through structure and implementation—is not presently reasonably calculated to have all Kansas public education students meet or exceed the *Rose* factors,” Vol. 24, 3160-61, is a *legal* conclusion subject to de novo review. *See Morath*, 2016 WL 2853868 at *11 (holding

that the district court's findings "have a limited role" because "[w]hether the public school system is constitutional is ultimately a question of law"). Treating this conclusion as a "finding of fact" and presuming that the Panel made sufficient specific findings necessary to sustain the judgment would turn traditional legal principles on their head by effectively relieving the Plaintiff Districts of their burden to prove a constitutional violation. Such a result would controvert and drastically rewrite decades of this Court's jurisprudence. Instead of a sound and predictable jurisprudence of *law*, including the constitutional promise of a judiciary bound by the rule of law, "adequacy" litigation would become purely factual and policy disputes ultimately resolved by three trial judges on a Panel. The outcome in such a scenario would be determined by the composition of the Panel, each Panel member's ultimate views on educational policy and debatable social science questions, and whatever "finding" a majority of such a Panel ultimately makes. That is not "law" as we know it.

Second, as a procedural matter, the rule allowing appellate courts to presume the trial court found all facts necessary to support its judgment only applies when there was no objection to the findings. *See O'Brien v. Leegin Creative Leather Prods., Inc.*, 294 Kan. 318, 361, 277 P.3d 1062 (2012); *see also Bradley v. Bradley*, 258 Kan. 39, 48, 899 P.2d 471 (1995) (discussing the presumption and finding that insufficiency of evidence to support the finding was reviewable even without objection below). Here, the State offered detailed proposed findings of fact and objected to the Panel's findings in its December 2014 Opinion. Vol. 25, 3186-3279; *see also* Vol. 128, 11 (in response, the Panel limited its findings to those expressed in its opinions).

Finally, because this Court exercises de novo review over the adequacy determination, it does not matter whether or not the Panel in fact applied the correct legal standard; this Court can and must do so. Although the Panel acknowledged the *Rose* standards, it never purported to apply or analyze them, certainly not individually, and not really even collectively—even though this Court specifically instructed the Panel to make appropriate findings of fact necessary for applying the *Rose* standards. *Gannon I*, 298 Kan. at 1199. The Panel’s failure even to attempt to analyze the *Rose* standards is itself fundamental error subject to this Court’s de novo review, and that error clearly infected the Panel’s entire approach to and analysis of the adequacy issue on remand from *Gannon I*. See State’s Adequacy Opening Brief at 52-73; see also *Morath*, 2016 WL 2853868 at *14 (“We conclude that the district court’s analysis of this issue was flawed, and its ultimate determination of constitutional adequacy wrong. This error, unfortunately, bleeds over into other issues and infects much of the trial court’s analysis of them . . .”).

II. The Present Kansas School Finance System is Constitutionally Adequate.

As discussed in the State’s original adequacy briefs, the Legislature made an informed, not arbitrary, decision that current levels of school funding are reasonably calculated to provide all students the opportunity to achieve the *Rose* standards. See State’s Adequacy Opening Brief at 6-16. In responding to this Court’s decision in *Gannon II*, the Legislature once again reviewed the available evidence and made an informed judgment that the *Rose* standards are being satisfied. See 2016 Senate Substitute for House Bill 2655, § 2(b) (finding that evidence before the Legislature, including the “excellent results of the public education system,” “confirms that the total amount of

school funding meets or exceeds the supreme court's standard for adequacy"). This conclusion is well supported.

A. School funding remains at record high levels.

Funding for Kansas schools has only increased since the State's original adequacy briefs were filed. Appropriations have been made to fund 2015 House Substitute for Senate Bill 7 ("SB 7"), which implemented the block grant system. Funding under the block grant system reflected increases in state funding for fiscal years 2016 and 2017. *See* State's Adequacy Opening Brief at 18. Most recently, funds were re-appropriated for the block grants with legislation that successfully resolved the Article 6 equity issues in this case. *See* Special Session 2016 Substitute for House Bill 2001, § 2(b) ("HB 2001"). After *Gannon I*, the State added approximately \$140 million of additional supplemental general state aid and capital outlay state aid for fiscal year 2016. State's Equity Brief (filed September 2, 2015) at 4. In fiscal year 2017, this aid will be fully funded, providing an estimated \$38 million more in aid above what had been provided under SB 7. *See* Notice of Legislative Cure (filed April 7, 2016) at 682, 699; Joint Stipulation of Constitutional Equity Compliance (filed June 27, 2016); *Gannon v. State*, June 24, 2016 Order. As this Court stated in *Gannon I*, this new funding, which resolved the equity issue, should "influence the . . . assessment of the adequacy of the overall education funding system." 298 Kan. at 1199.

As reported by the Kansas State Department of Education ("KSDE"), the most recent total expenditures data for fiscal year 2015 show that expenditures on K-12 education continue to increase. Supp. Appx. A at 2. Although local school district budgets for the 2016-2017 school year will not be available for a few months, last year's

budgets showed the Plaintiff Districts' revenue and spending continued to increase. State's Adequacy Opening Brief at 16-17.

Federal funding has increased each year since fiscal year 2012, and in fiscal year 2015, federal aid actually spent totaled \$510,199,401, or approximately \$1,100 per pupil. Supp. Appx. A at 2. There is no evidence or reason to think that similar federal funds will not be available for fiscal year 2017.

Local supplemental general ("LOB") funding also has continued to increase. Most recently the statewide LOB budget was \$1,061,277,923 for fiscal year 2016, about \$50 million more than in fiscal year 2015. *Compare* Supp. Appx. C at 3, column 27, *with* State's Opening Adequacy Brief at 18. The fiscal year 2017 LOB is projected to be even higher because of the full funding of LOB state aid.

KSDE data regarding spending on current operations for fiscal year 2015 shows \$4,995,466,272 spent on operating expenses ranging from instruction to support services, operation and maintenance, transportation, and food services—an increase of about \$60 million from the previous year. Supp. Appx. B at 3. Likewise, current operation spending has increased for each of the Plaintiff Districts since fiscal year 2014. With the exception of U.S.D. No. 443 (Dodge City), the increase for each of the Plaintiff Districts was both in total dollars spent and in per pupil expenditures. *Id.* at 4-6.

With the increases in state public school spending under appropriations for SB 7 and HB 2001, and expected increases in LOB revenue and federal dollars, there is little doubt that K-12 public spending in Kansas will set yet another record high in fiscal year 2017.

B. Kansas students continue to receive required educational opportunities.

The Plaintiff Districts have not carried their burden of proving that the school finance system, which has increased funding year after year, is not “reasonably calculated to have all Kansas public education students meet or exceed the standards set out in *Rose*.” *Gannon I*, 298 Kan. at 1170. Indeed, curricular requirements for Kansas schools and recent data (of the sort the Panel did not consider on remand) show that the *Rose* standards are being met.

For context, this Court should bear in mind that it has already found that the Plaintiff students and their guardians lacked standing due to their failure to demonstrate any cognizable injury. *See id.* at 1124-27. There has never been any showing that any student has been harmed by any alleged adequacy violation.

1. Kansas’s “performance and quality criteria” for accreditation are reasonably calculated to achieve the *Rose* standards.

After *Gannon I*, in 2014, the Legislature adopted Senate Substitute for House Bill 2506 §32 (codified at K.S.A. 2015 Supp. 72-1127(a)), which incorporated the *Rose* standards into the State’s accreditation requirements. KSDE regulations further ensure that Kansas accreditation requirements are reasonably calculated to provide students with educational opportunities consistent with the *Rose* standards. *See, e.g.*, K.A.R. 91-31-32. The Kansas accreditation requirements address each and every one of the *Rose* standards by requiring specific programs and services tailored to the standards. Further, the accreditation requirements direct the expenditure of the State’s record levels of funding to these programs and services in order to achieve the *Rose* standards.

For example, to be accredited, each Kansas public school must provide programs and services that support computer literacy, language arts (which must include reading, writing, literature, communication and grammar), library services, and foreign language. *See* K.A.R. 91-31-32(c)(9)(A), (D), (E); K.A.R. 91-31-32(c)(10)(C). These programs and services are reasonably calculated to provide “oral and written communication skills.” Requiring schools to offer programs and services that support student learning and growth in history and government, business, and family and consumer science helps students achieve “knowledge of economic, social, and political systems,” and an “understanding of governmental processes.” *See* K.A.R. 91-31-32(c)(9)(J); K.A.R. 91-31-32(c)(10)(A)-(C). The history component specifically requires a course in Kansas history and government at some point in seventh through twelfth grade, and a class on the original intent, meaning, and importance of the Declaration of Independence and the U.S. Constitution, including the Bill of Rights, between kindergarten and eighth grade. K.A.R. 91-31-32(c)(9)(J).

Students’ “self-knowledge” and knowledge of “mental and physical wellness” is achieved through programs and services that support student learning and growth in physical education, including “instruction in health and human sexuality.” *See* K.A.R. 91-31-32(c)(9)(G). Students’ “grounding in the arts” is achieved through fine arts programs and services, which includes dance, media arts, music, theatre, and visual arts. K.A.R. 91-31-32(c)(9)(C); *see also* KSDE, Career Standards and Assessment Services (CSAS) Menu, Fine Arts, Arts, <http://www.ksde.org/Agency/Division-of-Learning-Services/Career-Standards-and-Assessment-Services/Content-Area-F-L/Fine-Arts-Dance-Media-Arts-Music-Theatre-Visual-Arts>.

Finally, by requiring core classes in language arts, mathematics, and science, along with the requirement that each school provide curricula that “allow each student to meet the regent’s qualified admissions requirements and the state scholarship program,” Kansas schools equip students for “advanced training” and enable them to “compete favorably with their counterparts in surrounding states.” The December 15, 2015 report by the Kansas Association of School Boards (“KASB”) (discussed in the next subsection) bears this out.

The Kansas accreditation standards, coupled with the facts that all Kansas schools are accredited and that Kansas schools are receiving record levels of funding, should be sufficient to demonstrate constitutional adequacy, especially where, as here, there is no evidence or findings that the State’s accreditation or school financing decisions are arbitrary. *See Morath*, 2016 WL 2853868 *14, 26 (finding a rebuttable presumption of adequacy arises from accreditation requirements); *cf. Montoy v. State*, 275 Kan. 145, 155, 62 P.3d 228 (2003) (“There is a point where the legislature’s funding of education may be so low that regardless of what the State says about accreditation, it would be impossible to find that the legislature has made suitable provision for finance of the educational interests of the state.” (internal quotation marks omitted)). No finding of fact suggests that any school lacks the financial resources to deliver the educational opportunities and instruction mandated by Kansas law. No finding of fact suggests that students are denied the opportunity to achieve the education required by Kansas law, law that now expressly incorporates and accounts for the *Rose* standards. Indeed, even the Panel held that the Plaintiff Districts had failed to prove the education standards driving accreditation requirements were too low. Vol. 14, 1870.

2. Recent data show that students continue to receive required educational opportunities.

Recent test scores and graduation rates show that educational opportunities in Kansas are among the best in the nation. *See* KASB, Report on State School Finance and Student Outcomes (Dec. 2, 2015), Supp. Appx. D. The KASB report was provided to the 2015 Special Committee on K-12 Student Success, which was established in 2015 as a Special Committee of the Legislature. If the Court declines to enter judgment for the State even though the Plaintiffs chose to present no current evidence of the success of Kansas schools, the Court can and should take judicial notice of the data recited in the KASB report, which is evidence of the *current* status of Kansas public education.

The KASB report observes that while “[i]t is easy to criticize the pace of educational improvement or current status of results,” the percentage of Kansas students who scored “college ready” on all four ACT benchmarks is four points above the national average, equal to the average for Midwest Aspirational states, and seven points higher than in 2006, which “represents significant improvement.” Supp. Appx. D at 12-13. The report also notes that “[h]igh school graduat[i]on rates are at an all-time high”; “[m]ore people have postsecondary credentials than ever [bef]ore in history”; and the “long-term National Assessment of Educational Process, which goes back to the 1970’s, has shown gradual improvement for *all* student groups.” *Id.* (emphasis added).

Specifically, the December 15, 2015, KASB report identified 14 measures of classroom success. Supp. Appx. D at 5-7. The measures took into account the most recent data for graduation rates and scores on national standardized tests for all students and subgroups of students, *i.e.*, economically disadvantaged, not economically disadvantaged, special education, and limited English proficiency. *Id.* at 5.

Averaging all of these measures, Kansas ranked *8th in the country in 2015*—better than each of the states that the KASB designated as Kansas’ “student peer” states (states with similar student populations based on socioeconomic and demographic factors). *Id.* at 6, 8, Table 2. Nationally, Kansas students competed well against their peers. On the 2015 National Assessment of Educational Progress (“NAEP”), Kansas ranked 22nd for the percentage of all students at “proficient” and ranked 20th for the percentage of free or reduced meal eligible students at “proficient.” *Id.* at 10, Table 4. And on the 2015 ACT test, Kansas students ranked 12th. *Id.*

Graduation rates tell a similar story. *Id.* at 9, Table 3. Kansas ranked 10th in graduation rate with an average of 86% of Kansas high school freshmen graduating from high school. *Id.* Economically disadvantaged students had the same average graduation rate—86%. *Id.* Kansas students with limited English proficiency had an average graduation rate of 75%, which ranked 5th in the country. *Id.* Students with disabilities had a 78% graduation rate, which ranked 3rd in the country. In addition to succeeding by national comparisons, Kansas students outperformed their regional competition as well, with better “average outcomes” than any of the four neighboring states. *Id.* at 8, Table 2.

Given these results, and given that “the proper focus of a constitutional adequacy analysis should be on outputs that measure student performance,” *Morath*, 2016 WL 2853868 at *25, the current structure for and level of school funding are not arbitrary, but rather are reasonably calculated to satisfy Article 6’s requirements. The KASB report confirms this.

Thus, Kansas schools (and the school finance system) are satisfying the *Rose* standards, which are by definition a minimum floor and not perfection. *See Gannon I*,

298 Kan. at 1172. At the very least, the Plaintiff Districts have not met their burden to prove otherwise. Of course, there is always room for improvement, and Kansas schools and educators strive to improve student learning and performance each and every day. The Plaintiff Districts' repeated mantra that the *Constitution* always requires more funding ("more money, more money") in order to satisfy the *Rose* standards is not supported by logic, by current evidence of student success, or by the proper standard for determining Article 6 adequacy. *See Gannon I*, 298 Kan. at 1170-71; *Morath*, 2016 WL 2853868 at *11.

III. If this Court Finds an Adequacy Violation, the Court Should Limit Any Remedial Action to Declaratory Relief and Allow the Legislature Both the Flexibility and an Opportunity to Alter the School Finance System.

If this Court nevertheless finds an adequacy violation, the Court should not enjoin the entire school finance system (action that effectively would shut down the schools and itself violate Article 6) or order specific appropriations of money (an action that would flagrantly violate the separation of powers). Rather, if a remedy becomes necessary, this Court should at most enter declaratory relief, offering the Legislature guidance for revising the school finance system and giving the Legislature a reasonable amount of time to accomplish that task. Any declaratory judgment should specifically identify which *Rose* standard or standards the Plaintiff Districts have proven are not being met so the Legislature may tailor any changes to the school finance system to address any demonstrated constitutional inadequacies of the current system.

A. The Panel ordered only declaratory relief with regard to the perceived adequacy violation, and this Court should do no more than that in the event a remedy is necessary.

Unlike in the equity context, where the Panel’s remedial order violated the separation of powers, the Panel ordered only declaratory relief with respect to the perceived adequacy violation. R. Vol. 24, at 3162 (Memorandum Opinion and Order on Remand, Dec. 30, 2014 (“December Order”), at 116). The Panel also did not dictate a specific level of funding or method of distributing that funding. *Id.* at 3153 (December Order at 107) (“We caution here we are not directing an exact BSAPP figure nor are we directing any exact method to any funding, but rather only noting parameters which should be considered in formulation to avoid unconstitutional results.”). The Plaintiff Districts did not cross-appeal the Panel’s remedial order. Therefore, they may not seek a more expansive remedy than the Panel’s declaratory judgment on appeal. *See Lleras v. Via Christi Reg’l Med. Ctr.*, 37 Kan. App. 2d 580, 585, 154 P.3d 1130 (2007).

Although the State profoundly disagrees with the Panel’s “parameters,” if this Court finds an adequacy violation it should follow the same basic approach as the Panel—*i.e.*, issue a declaratory judgment with guidance for the Legislature while at the same time allowing the Legislature both the flexibility and an opportunity to revise the school finance system. Notably, because the CLASS Act expires on June 30, 2017, the Legislature likely will be adopting a significantly revised or altogether new school finance system during the 2017 legislative session in any event.

Entering a declaratory judgment would minimize interbranch conflict and be fully consistent with the majority practice in other states. *See* Richard E. Levy, *Gunfight at the K-12 Corral: Legislative v. Judicial Power in the Kansas School Finance Litigation*, 54

U. Kan. L. Rev. 1021, 1090 (2006) (“[T]he most common course of action for courts has been to declare the system of school finance unconstitutional and afford the legislature an opportunity to fix the problem without specifying what the consequence of failing to do so might be.”).

B. Any remedy should target the precise adequacy problem this Court identifies.

Neither the Panel nor the Plaintiff Districts have identified any specific *Rose* standard that is allegedly not being met. This failing alone is grounds for concluding that the Plaintiff Districts have not met their burden of proving that the current school funding scheme violates the adequacy component of Article 6. But if this Court nevertheless finds an adequacy violation, the only sensible and fair response is for the Court to specify which particular *Rose* standard or standards are not being satisfied and how they are not satisfied. How else can the Legislature know what constitutional inadequacies exist in the current system or have any hope of addressing them?

For instance, if this Court finds that Kansas students are not being provided an opportunity to gain “sufficient understanding of governmental processes to enable the student to understand the issues that affect his or her community, state, and nation,” but are otherwise meeting the *Rose* standards, the Legislature could cure such a deficiency by addressing current accreditation requirements and funding for civics education. Similarly, again using this hypothetical, it would be essential for the Court to specify whether the constitutional inadequacy applies to all students or only to certain sub-groups. Holding, as the Panel did, that the *Rose* standards *in general* are not met is entirely unhelpful, not to mention utterly unrealistic given the strong current evidence of Kansas students’ success and performance in numerous areas. The Legislature should not be put to the

impossible task of trying to read this Court's mind regarding inadequacies relating to the *Rose* standards, nor should the Legislature be compelled to adopt the inefficient, wasteful, and likely ineffective response of simply increasing overall, undirected funding for schools. If there are particular constitutional inadequacies, they can be remedied best by directed and targeted legislative action and funding, action that specifically addresses the particular inadequacy, if any.

C. In no event is any remedy that effectively would shut down the schools appropriate.

Under no circumstances should this Court invalidate the entire school finance system, which it has threatened to do in the past. Such a "remedy" would itself violate the Kansas Constitution, a Kansas statute, federal law, and fundamental principles of equitable relief. *See* State's Motion for Rehearing or Modification (filed June 10, 2016).

At least two provisions of the Kansas Constitution *require* the operation of public schools. *First*, Article 6, § 1 requires that Kansas public schools and related activities be "maintain[ed]," a term that means to "carry on," "continue," or "keep from . . . ceasing." *Black's Law Dictionary* (5th ed.). There is no plausible reading of the constitutional requirement to "maintain" schools that permits the judicial elimination of all funding to operate them. *Second*, Article 6, § 6 requires "suitable provision for finance of the educational interests of the state," and there can be no doubt that zero funding would be inadequate. Just as the Legislature would violate Article 6, § 6 if it provided no funding for schools, so too this Court would violate Article 6, § 6 by completely precluding the distribution of billions of dollars in school funding the Legislature has provided. It simply would make no sense to try to remedy an inadequate system (especially one that necessarily must be adequate in many, many respects) by striking down the entire system.

A court order invalidating the entire school finance system also would violate K.S.A. 60-2106(d). This statute unequivocally directs that the courts may not “enjoin the use of all statutes related to the distribution of funds for public education” when “a statute or legislative enactment of this state has been held unconstitutional as a violation of article 6 of the Kansas constitution.” The equitable powers of courts are subject to statutory limitations, *see, e.g., Armstrong v. Exceptional Child Ctr., Inc.*, 135 S. Ct. 1378, 1385 (2014) (“Courts of equity can no more disregard statutory and constitutional requirements and provisions than can courts of law.”), and it is certainly within the Legislature’s authority to enact statutes that preclude the courts from ordering unconstitutional remedies such as effectively shutting down the schools.

Enjoining all school funding also would lead to court-imposed violations of federal law. For example, the Individuals with Disabilities Education Act (IDEA), 20 U.S.C. § 1400, *et seq.*, guarantees that children with disabilities have access to “a free and appropriate public education which emphasizes special education and related services designed to meet their unique needs.” 20 U.S.C. § 1400(c). If the Court disables the entire school finance system, school districts will be unable to satisfy their obligations under the Act. In addition, school closure would jeopardize federal funding under a variety of programs with cost-sharing requirements, such as Title I funding for disadvantaged students, 20 U.S.C. § 6301, *et seq.*, English for Speakers of Other Languages funding under Title III, 20 U.S.C. § 6801, *et seq.*, and McKinney-Vento funding for the education of homeless children, 42 U.S.C. § 11431, *et seq.*, to give just three examples.

Finally, enjoining all school funding would violate fundamental principles of equitable relief. Obtaining injunctive relief requires proving, among other things, that the

injunction requested would not be adverse to the public interest. *Sampel v. Balbernie*, 20 Kan. App. 2d 527, 530-31, 889 P.2d 804 (1995); *see also Winter v. Natural Resources Defense Council, Inc.*, 555 U.S. 7, 32-33 (2008) (holding that “the balance of equities and consideration of the public interest. . . are pertinent in assessing the propriety of any injunctive relief, preliminary or permanent” and vacating an injunction adverse to the public interest). Here, an injunction effectively shutting down the schools would impose serious harms on Kansas students, teachers, families, communities, and the State’s economy as a whole. Not only that, but enjoining all school funding would injure the Plaintiff Districts far more than the status quo ever could. As a matter of simple logic, the cure for inadequate funding under Article 6 cannot be a court order shutting off *all* funding.

D. Ordering appropriations or mandating a specific school finance formula would be a flagrant violation of the separation of powers.

Neither should this Court issue an order requiring the Legislature to make specific appropriations or spend a specific amount of money. Article 2, § 24 of the Kansas Constitution vests the appropriations power exclusively in the Legislature. *See State ex rel. Schneider v. Bennett*, 222 Kan. 11, 18-19, 564 P.2d 1281 (1977) (“The legislature has the exclusive power to direct how, when, and for what purpose public funds shall be applied in carrying out the objects of state government.”). The separation of powers therefore prohibits this Court from exercising that power. *See State ex rel. Morrison v. Sebelius*, 285 Kan. 875, 898, 179 P.3d 366 (2008). As the Texas Supreme Court emphatically recognized in *Morath*, appropriating funds, or even ordering appropriations, is not part of the judicial power, and would be an improper action for any court to take.

Dictating a specific school funding formula also would violate the separation of powers. There are many ways in which K-12 schools may be funded consistent with Article 6 of the Kansas Constitution. Choosing from among those many options is necessarily and quintessentially a legislative function. *See Morrison*, 285 Kan. at 898 (“It is universally recognized that the essential of the legislative function is the determination of the legislative policy and its formulation and promulgation as a defined and binding rule of conduct within the limitations laid down by the constitution.” (internal quotation marks omitted)). Although this Court may have the power to declare the current school funding system unconstitutional (assuming the political question doctrine does not apply), the Court would act unconstitutionally itself and usurp legislative authority by imposing as a remedy a particular funding system of the Court’s own choosing. *See, e.g., Abbeville Cnty. Sch. Dist. v. State*, 410 S.C. 619, 767 S.E.2d 157, 176-77 & n.25 (2014) (“Rather than dictating that the Defendants follow our own views on how to fix the problems faced by the Plaintiff Districts, *which would grossly exceed our judicial authority*, we merely offer our discussion of [two cases from other states] as a suggestion to the Defendants on where they might turn to obtain guidance in their future policy decisions.” (emphasis added)); *DeRolph v. State*, 78 Ohio St. 3d 193, 212-13 & n. 9, 677 N.E. 2d 733 (1997) (“[W]e recognize that the proper scope of our review is limited to determining whether the current system meets constitutional muster. We refuse to encroach upon the clearly legislative function of deciding what the new legislation will be.”).

CONCLUSION

This Court exercises de novo review of the Panel’s decision on the fundamental and determinative question presented: Is the current Kansas school finance system constitutionally adequate under Article 6 of the Kansas Constitution? The correct answer is “Yes.”

The Panel, however, reached the wrong answer by applying the wrong legal test. Instead of asking the right question—is the current system “reasonably calculated” to have Kansas students meet or exceed the *Rose* standards, while respecting the Legislature’s non-arbitrary and rational policy choices in a contested area of the social sciences—the Panel improperly took on the role of education policy czar and effectively displaced the Legislature’s rational policy judgments with the Panel’s own subjective judgments. That is not the role or duty of any court, and this Court owes no deference to the Panel’s misguided (even if sincere) opining on matters of educational policy.

Applying the proper constitutional standard, there is only one inevitable conclusion possible: the Legislature’s policy choices in structuring and funding the current system are neither arbitrary nor irrational, especially in light of strong recent evidence of the success and performance of Kansas students. The Plaintiff Districts have failed to meet their burden of proving otherwise. Indeed, by deliberately declining an opportunity to present additional evidence about the current system, and by vehemently opposing the State’s request to do so, Plaintiffs did not even attempt to meet that burden after remand from this Court’s decision in *Gannon I*.

Thus, the current Kansas school finance system is constitutionally adequate under Article 6, and the Panel's contrary legal conclusion must be reversed. The State is entitled to judgment on the adequacy claim, and this case now should be dismissed.

Respectfully submitted,

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CERTIFICATE OF SERVICE

The undersigned hereby certifies that on the 12th day of August 2016, the above supplemental brief was electronically filed with the Clerk of the Court using the Court's electronic filing system, which will send a notice of electronic filing to registered participants, and copies were electronically mailed to:

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Supplemental Appendix A

KSDE reports total revenue and expenditures, “State Totals,” “Wichita (USD D0259),” “Hutchinson Public Schools (USD D308),” “Dodge City (USD D0443),” Kansas City (USD D500),” (2016), retrieved on August 5, 2016 from <http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Budget-Information/Total-Expenditures-by-District>. See State, 259, 308, 443 and 500 tabs.

The publication is relevant only if the Court addresses the merits of the Plaintiff Districts’ adequacy claims even though they offered no evidence on remand to show that the Kansas school finance system is not reasonably calculated to have all Kansas public education students meet or exceed the *Rose* standards.

The Court may take judicial notice of the publication. See K.S.A. 60-409(a) & (c).

STATE TOTALS (USD D0999) COUNTY

Basic Data

School Year	FTE* Enrollment	State Aid	Federal Aid	Local Revenue	Total Expenditures**
2005-2006	442,555.7	2,657,971,383	382,782,642	1,650,894,229	4,689,294,566
2006-2007	444,878.7	2,888,960,769	385,393,086	1,868,974,224	5,142,076,915
2007-2008	446,874.0	3,131,495,347	376,985,620	1,940,052,328	5,446,453,325
2008-2009	447,615.1	3,287,165,278	413,624,558	1,965,551,201	5,666,731,992
2009-2010	453,324.3	2,867,835,438	726,587,277	1,997,207,913	5,589,549,135
2010-2011	454,865.7	2,961,769,735	666,576,422	1,958,698,173	5,587,044,331
2011-2012	456,000.5	3,184,163,559	447,417,409	2,139,429,840	5,771,010,808
2012-2013	457,896.6	3,198,060,481	460,323,467	2,194,086,843	5,852,470,791
2013-2014	461,088.3	3,267,998,852	485,563,067	2,221,955,762	5,975,517,681
2014-2015	463,266.4	3,968,905,979	510,199,401	1,607,033,684	6,079,997,660

Amount Per Pupil

School Year	State Aid	Federal Aid	Local Revenue	Total Expenditures	Total % Increase
2005-2006	6,006	865	3,730	10,596	10.04%
2006-2007	6,494	866	4,201	11,558	9.08%
2007-2008	7,008	844	4,341	12,188	5.45%
2008-2009	7,344	924	4,391	12,660	3.87%
2009-2010	6,326	1,603	4,406	12,330	-2.61%
2010-2011	6,511	1,465	4,306	12,283	-0.38%
2011-2012	6,983	981	4,692	12,656	3.04%
2012-2013	6,984	1,005	4,792	12,781	0.99%
2013-2014	7,088	1,053	4,819	12,960	1.40%
2014-2015	8,567	1,101	3,469	13,124	1.27%

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WICHITA (USD D0259) SEDGWICK COUNTY

Basic Data

School Year	FTE* Enrollment	State Aid	Federal Aid	Local Revenue	Total Expenditures**
2005-2006	45,312.2	283,781,924	58,487,758	135,567,759	477,837,441
2006-2007	45,231.9	314,570,397	59,606,103	170,207,775	544,384,275
2007-2008	45,181.8	343,629,553	58,077,965	146,490,867	548,198,385
2008-2009	45,579.7	360,891,039	58,211,774	144,734,456	563,837,269
2009-2010	46,225.0	320,459,937	98,392,647	160,150,458	579,003,042
2010-2011	46,256.4	328,058,154	98,179,700	178,299,835	604,537,689
2011-2012	46,231.1	346,781,266	70,781,881	171,164,673	588,727,820
2012-2013	46,494.2	361,462,481	73,151,274	202,558,346	637,172,101
2013-2014	47,038.3	373,042,885	72,456,071	178,119,129	623,618,085
2014-2015	47,254.4	432,384,256	77,258,863	142,135,868	651,778,987

Amount Per Pupil

School Year	State Aid	Federal Aid	Local Revenue	Total Expenditures	Total % Increase
2005-2006	6,263	1,291	2,992	10,545	11.50%
2006-2007	6,955	1,318	3,763	12,035	14.13%
2007-2008	7,605	1,285	3,242	12,133	0.81%
2008-2009	7,918	1,277	3,175	12,370	1.95%
2009-2010	6,933	2,129	3,465	12,526	1.26%
2010-2011	7,092	2,123	3,855	13,069	4.33%
2011-2012	7,501	1,531	3,702	12,734	-2.56%
2012-2013	7,774	1,573	4,357	13,704	7.62%
2013-2014	7,931	1,540	3,787	13,258	-3.25%
2014-2015	9,150	1,635	3,008	13,793	4.04%

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HUTCHINSON PUBLIC SCHOOLS (USD D0308)

RENO COUNTY

Basic Data

School Year	FTE* Enrollment	State Aid	Federal Aid	Local Revenue	Total Expenditures**
2005-2006	4,534.2	26,940,873	7,203,432	11,767,294	45,911,599
2006-2007	4,421.9	29,762,279	7,233,126	11,698,905	48,694,310
2007-2008	4,502.5	33,571,655	6,927,900	14,618,480	55,118,035
2008-2009	4,542.4	35,511,280	7,306,971	13,280,296	56,098,547
2009-2010	4,653.5	32,192,783	11,445,969	13,948,588	57,587,340
2010-2011	4,669.5	33,972,381	11,539,609	11,145,323	56,657,313
2011-2012	4,809.0	36,357,880	8,600,926	11,084,160	56,042,966
2012-2013	4,834.2	36,794,775	8,520,267	11,968,419	57,283,461
2013-2014	4,892.5	37,805,209	7,944,764	14,285,541	60,035,514
2014-2015	4,836.7	42,739,630	8,162,154	9,310,835	60,212,619

Amount Per Pupil

School Year	State Aid	Federal Aid	Local Revenue	Total Expenditures	Total % Increase
2005-2006	5,942	1,589	2,595	10,126	12.54%
2006-2007	6,731	1,636	2,646	11,012	8.75%
2007-2008	7,456	1,539	3,247	12,242	11.17%
2008-2009	7,818	1,609	2,924	12,350	0.88%
2009-2010	6,918	2,460	2,997	12,375	0.20%
2010-2011	7,275	2,471	2,387	12,133	-1.96%
2011-2012	7,560	1,789	2,305	11,654	-3.95%
2012-2013	7,611	1,762	2,476	11,850	1.68%
2013-2014	7,727	1,624	2,920	12,271	3.55%
2014-2015	8,837	1,688	1,925	12,449	1.45%

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DODGE CITY (USD D0443) FORD COUNTY

Basic Data

School Year	FTE* Enrollment	State Aid	Federal Aid	Local Revenue	Total Expenditures**
2005-2006	5,557.4	41,726,356	5,547,891	10,431,842	57,706,089
2006-2007	5,540.2	46,101,708	10,222,955	13,736,341	70,061,004
2007-2008	5,499.3	50,239,965	7,566,875	12,233,213	70,040,053
2008-2009	5,550.7	54,759,620	7,285,481	9,375,354	71,420,455
2009-2010	5,808.5	48,821,483	11,825,107	11,134,617	71,781,207
2010-2011	6,024.6	51,915,455	10,402,450	10,134,894	72,452,799
2011-2012	6,072.3	55,213,400	8,272,530	17,397,699	80,883,629
2012-2013	6,231.4	56,172,006	8,935,063	12,942,345	78,049,414
2013-2014	6,268.9	57,337,691	8,240,634	16,119,800	81,698,125
2014-2015	6,401.6	65,495,434	9,110,284	5,910,727	80,516,445

Amount Per Pupil

School Year	State Aid	Federal Aid	Local Revenue	Total Expenditures	Total % Increase
2005-2006	7,508	998	1,877	10,384	4.54%
2006-2007	8,321	1,845	2,479	12,646	21.78%
2007-2008	9,136	1,376	2,225	12,736	0.71%
2008-2009	9,865	1,313	1,689	12,867	1.03%
2009-2010	8,405	2,036	1,917	12,358	-3.96%
2010-2011	8,617	1,727	1,682	12,026	-2.69%
2011-2012	9,093	1,362	2,865	13,320	10.76%
2012-2013	9,014	1,434	2,077	12,525	-5.97%
2013-2014	9,146	1,315	2,571	13,032	4.05%
2014-2015	10,231	1,423	923	12,578	-3.48%

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KANSAS CITY (USD D0500) WYANDOTTE COUNTY

Basic Data

School Year	FTE* Enrollment	State Aid	Federal Aid	Local Revenue	Total Expenditures**
2005-2006	18,751.8	123,410,571	30,048,607	60,002,771	213,461,949
2006-2007	18,428.2	142,494,727	27,766,779	86,647,984	256,909,490
2007-2008	18,359.7	155,689,985	28,448,546	90,633,107	274,771,638
2008-2009	18,427.1	167,731,962	32,761,895	99,215,305	299,709,162
2009-2010	18,735.7	148,702,108	45,599,997	67,045,170	261,347,275
2010-2011	18,726.1	156,158,205	54,918,893	80,169,630	291,246,728
2011-2012	18,874.4	167,076,874	34,082,183	76,407,377	277,566,434
2012-2013	19,269.2	169,148,355	43,653,396	75,990,333	288,792,084
2013-2014	19,998.2	178,274,474	40,940,019	88,511,743	307,726,236
2014-2015	20,523.2	205,005,871	48,173,465	73,873,932	327,053,268

Amount Per Pupil

School Year	State Aid	Federal Aid	Local Revenue	Total Expenditures	Total % Increase
2005-2006	6,581	1,602	3,200	11,384	14.07%
2006-2007	7,732	1,507	4,702	13,941	22.46%
2007-2008	8,480	1,550	4,937	14,966	7.35%
2008-2009	9,102	1,778	5,384	16,265	8.68%
2009-2010	7,937	2,434	3,578	13,949	-14.24%
2010-2011	8,339	2,933	4,281	15,553	11.50%
2011-2012	8,852	1,806	4,048	14,706	-5.45%
2012-2013	8,778	2,265	3,944	14,987	1.91%
2013-2014	8,915	2,047	4,426	15,388	2.68%
2014-2015	9,989	2,347	3,600	15,936	3.56%

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Supplemental Appendix B

KSDE reports, “2014-2015 Current Operating Expenditures,” “State Totals,” “USD D0259,” “USD D0308,” “USD D0443,” “USD D0500,” (2016) retrieved on August 5, 2016 from <http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Budget-Information/Current-Operating-Expenditures/2014-2015-Operating-Expenditures>. *See* State, 259, 308, 443 and 500 tabs.

The publication is relevant only if the Court addresses the merits of the Plaintiff Districts’ adequacy claims even though they offered no evidence on remand to show that the Kansas school finance system is not reasonably calculated to have all Kansas public education students meet or exceed the *Rose* standards.

The Court may take judicial notice of the publication. *See* K.S.A. 60-409(a) & (c).

**2014-2015 Current Operating Expenditures
(as defined by U.S. Census Bureau)**

Function	Function Description	Expenditures*	State Percent
1000	Instruction	3,051,764,855	61.09%
2100	Support Services (Pupils)	258,360,117	5.17%
2200	Support Services (Inst. Staff)	199,319,874	3.99%
2300	Support Services (Gen. Admin.)	119,758,478	2.40%
2400	Support Services (School Admin.)	290,187,816	5.81%
2600	Operations & Maintenance	491,944,623	9.85%
2700	Transportation	204,386,763	4.09%
2500, 2900	Other Support Services	128,801,119	2.58%
3100	Food Services	246,507,460	4.93%
3300	Community and Adult Services	4,435,167	0.09%
Total Current Expenditures		4,995,466,272	100.00%
Total Current Expenditures Amount Per Pupil		10,783	

9/20/14 FTE* (inc 4yr at risk) = 463,266.4
 Area Square Miles = 82,019.7
 Free/Reduced Meal Enroll. = 49.78%

*FTE for 2014-15 school year includes 2/20/15 count for military districts that meet K.S.A. 72-6448. February 20 count must be at least 25 FTE or 1% of adjusted 9/20/14 enrollment. Kindergarten students may attend full-time, however, under state law they are counted as .5 for funding.

Expenditures do not include equipment (700 object codes), Capital Outlay or Bond & Interest. [700 object codes include expenditures for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.]

Note: Transportation costs will vary based on the size of the district and the number of students transported. Therefore, you may want to exclude transportation for your district and re-compute the percentages.

**2014-2015 Current Operating Expenditures
(as defined by U.S. Census Bureau)**

Function	Function Description	Expenditures*	USD Percent	State Percent
1000	Instruction	306,829,360	55.52%	61.09%
2100	Support Services (Pupils)	50,016,864	9.05%	5.17%
2200	Support Services (Inst. Staff)	30,576,380	5.53%	3.99%
2300	Support Services (Gen. Admin.)	5,463,073	0.99%	2.40%
2400	Support Services (School Admin.)	37,730,976	6.83%	5.81%
2600	Operations & Maintenance	48,858,662	8.84%	9.85%
2700	Transportation	27,473,153	4.97%	4.09%
2500, 2900	Other Support Services	20,195,038	3.65%	2.58%
3100	Food Services	25,517,495	4.62%	4.93%
3300	Community and Adult Services	0	0.00%	0.09%
Total Current Expenditures		552,661,001	100.00%	100.00%
Total Current Expenditures Amount Per Pupil		11,695		

9/20/14 FTE* (inc 4yr at risk) = 47,254.4
 Area Square Miles = 151.0
 Free/Reduced Meal Enroll. = 74.85%

*FTE for 2014-15 school year includes 2/20/15 count for military districts that meet K.S.A. 72-6448. February 20 count must be at least 25 FTE or 1% of adjusted 9/20/14 enrollment. Kindergarten students may attend full-time, however, under state law they are counted as .5 for funding.

Expenditures do not include equipment (700 object codes), Capital Outlay or Bond & Interest. [700 object codes include expenditures for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.]

Note: Transportation costs will vary based on the size of the district and the number of students transported. Therefore, you may want to exclude transportation for your district and re-compute the percentages.

USD #D0308
Hutchinson Public Schools

2014-2015 Current Operating Expenditures
(as defined by U.S. Census Bureau)

Function	Function Description	Expenditures*	USD Percent	State Percent
1000	Instruction	30,628,567	61.18%	61.09%
2100	Support Services (Pupils)	3,384,017	6.76%	5.17%
2200	Support Services (Inst. Staff)	2,115,180	4.22%	3.99%
2300	Support Services (Gen. Admin.)	792,769	1.58%	2.40%
2400	Support Services (School Admin.)	2,540,847	5.08%	5.81%
2600	Operations & Maintenance	5,304,103	10.59%	9.85%
2700	Transportation	1,064,073	2.13%	4.09%
2500, 2900	Other Support Services	1,680,238	3.36%	2.58%
3100	Food Services	2,554,587	5.10%	4.93%
3300	Community and Adult Services	0	0.00%	0.09%
Total Current Expenditures		50,064,381	100.00%	100.00%
Total Current Expenditures Amount Per Pupil		10,351		

9/20/14 FTE* (inc 4yr at risk) = 4,836.7
Area Square Miles = 14.0
Free/Reduced Meal Enroll. = 67.84%

*FTE for 2014-15 school year includes 2/20/15 count for military districts that meet K.S.A. 72-6448. February 20 count must be at least 25 FTE or 1% of adjusted 9/20/14 enrollment. Kindergarten students may attend full-time, however, under state law they are counted as .5 for funding.

Expenditures do not include equipment (700 object codes), Capital Outlay or Bond & Interest. [700 object codes include expenditures for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.]

Note: Transportation costs will vary based on the size of the district and the number of students transported. Therefore, you may want to exclude transportation for your district and re-compute the percentages.

**2014-2015 Current Operating Expenditures
(as defined by U.S. Census Bureau)**

Function	Function Description	Expenditures*	USD Percent	State Percent
1000	Instruction	39,565,963	57.53%	61.09%
2100	Support Services (Pupils)	3,593,867	5.23%	5.17%
2200	Support Services (Inst. Staff)	2,189,958	3.18%	3.99%
2300	Support Services (Gen. Admin.)	1,451,072	2.11%	2.40%
2400	Support Services (School Admin.)	4,814,928	7.00%	5.81%
2600	Operations & Maintenance	8,675,583	12.62%	9.85%
2700	Transportation	1,779,183	2.59%	4.09%
2500, 2900	Other Support Services	2,440,954	3.55%	2.58%
3100	Food Services	4,249,720	6.18%	4.93%
3300	Community and Adult Services	3,846	0.01%	0.09%
Total Current Expenditures		68,765,074	100.00%	100.00%
Total Current Expenditures Amount Per Pupil		10,742		

9/20/14 FTE* (inc 4yr at risk) = 6,401.6
 Area Square Miles = 425.7
 Free/Reduced Meal Enroll. = 82.13%

*FTE for 2014-15 school year includes 2/20/15 count for military districts that meet K.S.A. 72-6448. February 20 count must be at least 25 FTE or 1% of adjusted 9/20/14 enrollment. Kindergarten students may attend full-time, however, under state law they are counted as .5 for funding.

Expenditures do not include equipment (700 object codes), Capital Outlay or Bond & Interest. [700 object codes include expenditures for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.]

Note: Transportation costs will vary based on the size of the district and the number of students transported. Therefore, you may want to exclude transportation for your district and re-compute the percentages.

**2014-2015 Current Operating Expenditures
(as defined by U.S. Census Bureau)**

Function	Function Description	Expenditures*	USD Percent	State Percent
1000	Instruction	135,849,091	54.03%	61.09%
2100	Support Services (Pupils)	11,233,433	4.47%	5.17%
2200	Support Services (Inst. Staff)	21,517,337	8.56%	3.99%
2300	Support Services (Gen. Admin.)	827,270	0.33%	2.40%
2400	Support Services (School Admin.)	13,026,673	5.18%	5.81%
2600	Operations & Maintenance	34,071,628	13.55%	9.85%
2700	Transportation	10,500,164	4.18%	4.09%
2500, 2900	Other Support Services	10,848,579	4.31%	2.58%
3100	Food Services	13,541,784	5.39%	4.93%
3300	Community and Adult Services	1,011	0.00%	0.09%
Total Current Expenditures		251,416,970	100.00%	100.00%
Total Current Expenditures Amount Per Pupil		12,250		

9/20/14 FTE* (inc 4yr at risk) = 20,523.2
 Area Square Miles = 59.0
 Free/Reduced Meal Enroll. = 89.09%

*FTE for 2014-15 school year includes 2/20/15 count for military districts that meet K.S.A. 72-6448. February 20 count must be at least 25 FTE or 1% of adjusted 9/20/14 enrollment. Kindergarten students may attend full-time, however, under state law they are counted as .5 for funding.

Expenditures do not include equipment (700 object codes), Capital Outlay or Bond & Interest. [700 object codes include expenditures for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.]

Note: Transportation costs will vary based on the size of the district and the number of students transported. Therefore, you may want to exclude transportation for your district and re-compute the percentages.

Supplemental Appendix C

KSDE report entitled 2016 Block Grant Legal Max (June 21, 2016), retrieved on August 5, 2016 from <http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>, Fiscal Year 2016 Legal Max tab.

The publication is relevant only if the Court addresses the merits of the Plaintiff Districts' adequacy claims even though they offered no evidence on remand to show that the Kansas school finance system is not reasonably calculated to have all Kansas public education students meet or exceed the *Rose* standards.

The Court may take judicial notice of the publication. See K.S.A. 60-409(a) & (c).

USD #	County	District Name	Col 15		Col 16		Col 17		Col 18 (a)		Col 19		Col 20		Col 21		Col 22		Col 23		Col 24		Col 25		Col 26		Col 27					
			Local Effort	2015-16	Local Effort	2015-16	Local Effort	2015-16	Local Effort	2015-16	Local Effort	2015-16	Local Effort	2015-16	Local Effort	2015-16	Local Effort	2015-16	Local Effort	2015-16	Local Effort	2015-16	Local Effort	2015-16	Local Effort	2015-16	Local Effort	2015-16	Local Effort	2015-16	Local Effort	2015-16
			Mineral Production	Federal Impact	Tuition	Authorized Transfers	Misc Revenue	Interest on Idle Funds	Revenue	Local COL	Computed Gen Fund	Adopted Gen Fund	2015-16 Gen Fund	2015-16 Gen Fund	2015-16 Gen Fund	2015-16 Gen Fund	2015-16 Gen Fund	2015-16 Gen Fund	2015-16 Gen Fund	2015-16 Gen Fund	2015-16 Gen Fund	2015-16 Gen Fund	2015-16 Gen Fund	2015-16 Gen Fund	2015-16 Gen Fund	2015-16 Gen Fund	2015-16 Gen Fund	2015-16 Gen Fund	2015-16 Gen Fund	2015-16 Gen Fund	2015-16 Gen Fund	2015-16 Gen Fund
332	Kingman	Cullingham	11,640	0	0	0	0	0	0	0	3,000	2	A	1,656,565	1,759,889	1,656,565	1,656,565	1,656,565	1,656,565	1,790,519	30.00%	537,156	537,156	537,156	537,156	537,156	537,156	537,156	537,156			
333	Cloud	Concordia	0	0	0	0	0	0	0	0	0	0	0	9,039,540	8,842,078	8,842,078	8,842,078	8,842,078	8,842,078	7,976,691	30.00%	2,393,007	2,393,007	2,393,007	2,393,007	2,393,007	2,393,007	2,393,007	2,393,007			
334	Cloud	Southern Cloud	0	0	0	0	0	0	0	0	0	0	0	2,424,316	2,377,263	2,377,263	2,377,263	2,377,263	2,377,263	2,377,263	2,377,263	30.00%	713,212	713,212	713,212	713,212	713,212	713,212	713,212			
335	Jackson	North Jackson	0	0	0	0	0	0	0	0	17,418	3	A	3,901,876	3,958,707	3,845,926	3,845,926	3,958,707	3,845,926	3,845,926	3,451,351	30.00%	1,035,405	1,035,405	1,035,405	1,035,405	1,035,405	1,035,405	1,035,405			
336	Jackson	Holton	0	0	0	0	0	0	0	0	0	0	0	10,589,117	11,181,761	10,307,798	11,181,761	10,307,798	10,307,798	10,307,798	8,756,598	30.00%	2,554,123	2,554,123	2,554,123	2,554,123	2,554,123	2,554,123	2,554,123			
337	Jackson	Royal Valley	0	0	0	0	0	0	0	0	5,994	3	A	8,945,144	8,796,598	8,796,598	8,796,598	8,796,598	8,796,598	8,796,598	7,625,027	30.00%	2,287,502	2,287,502	2,287,502	2,287,502	2,287,502	2,287,502	2,287,502			
338	Jefferson	Valley Falls	0	0	0	0	0	0	0	0	1,032	2	A	4,076,314	4,161,829	4,017,109	4,017,109	4,017,109	4,017,109	4,017,109	3,521,475	30.00%	1,056,443	1,056,443	1,056,443	1,056,443	1,056,443	1,056,443	1,056,443			
339	Jefferson	Jefferson County North	14	0	0	0	0	0	0	0	3	A	4,534,648	4,470,437	4,470,437	4,470,437	4,470,437	4,470,437	4,470,437	4,470,437	3,904,895	30.00%	1,171,469	1,171,469	1,171,469	1,171,469	1,171,469	1,171,469	1,171,469			
340	Jefferson	Jefferson West	0	26,368	0	0	0	0	0	0	6,002	3	A	7,789,185	7,672,665	7,672,665	7,672,665	7,672,665	7,672,665	7,672,665	6,784,521	30.00%	2,035,421	2,035,421	2,035,421	2,035,421	2,035,421	2,035,421	2,035,421			
341	Jefferson	Oakaloosa Public Schools	0	40,417	0	0	0	0	0	0	2	A	6,061,113	5,967,583	5,967,583	5,967,583	5,967,583	5,967,583	5,967,583	5,967,583	5,305,419	30.00%	1,591,626	1,591,626	1,591,626	1,591,626	1,591,626	1,591,626	1,591,626			
342	Jefferson	McLouth	325	0	0	0	0	0	0	0	4,441	1	A	4,886,468	4,809,449	4,809,449	4,809,449	4,809,449	4,809,449	4,809,449	4,466,834	30.00%	1,340,050	1,340,050	1,340,050	1,340,050	1,340,050	1,340,050	1,340,050			
343	Jefferson	Perry Public Schools	0	0	0	0	0	0	0	0	0	0	0	7,880,311	6,976,072	6,976,072	6,976,072	6,976,072	6,976,072	6,976,072	6,174,606	30.00%	2,024,282	2,024,282	2,024,282	2,024,282	2,024,282	2,024,282	2,024,282			
344	Linn	Pleasanton	0	0	0	0	0	0	0	0	7	A	3,862,890	3,800,058	3,800,058	3,800,058	3,800,058	3,800,058	3,800,058	3,800,058	3,292,396	30.00%	987,719	987,719	987,719	987,719	987,719	987,719	987,719			
345	Shawnee	Seaman	0	0	0	0	0	0	0	0	4	A	28,757,495	28,120,290	28,120,290	28,120,290	28,120,290	28,120,290	28,120,290	28,120,290	24,919,631	30.00%	7,475,889	7,475,889	7,475,889	7,475,889	7,475,889	7,475,889	7,475,889			
346	Linn	Jayhawk	111	0	0	0	0	0	0	0	13,262	5	A	5,526,222	5,445,250	5,445,250	5,445,250	5,445,250	5,445,250	5,445,250	5,115,321	30.00%	1,534,596	1,534,596	1,534,596	1,534,596	1,534,596	1,534,596	1,534,596			
347	Edwards	Kinsley-Offie	6,095	0	0	0	0	0	0	0	21,352	10	A	3,611,607	3,551,203	3,551,203	3,551,203	3,551,203	3,551,203	3,551,203	3,443,326	30.00%	1,032,998	1,032,998	1,032,998	1,032,998	1,032,998	1,032,998	1,032,998			
348	Douglas	Baldwin City	4	0	0	0	0	0	0	0	6,252	6	A	10,304,417	10,897,202	10,304,417	10,304,417	10,304,417	10,304,417	10,304,417	9,416,475	30.00%	2,824,943	2,824,943	2,824,943	2,824,943	2,824,943	2,824,943	2,824,943			
349	Stafford	Stafford	4,140	0	0	0	0	0	0	0	0	2	A	2,590,003	2,618,726	2,618,726	2,618,726	2,618,726	2,618,726	2,618,726	2,469,966	30.00%	740,990	740,990	740,990	740,990	740,990	740,990	740,990			
350	Stafford	St. John-Hudson	16,588	0	0	0	0	0	0	0	14	A	3,002,885	2,947,533	2,947,533	2,947,533	2,947,533	2,947,533	2,947,533	2,947,533	2,678,157	30.00%	803,447	803,447	803,447	803,447	803,447	803,447	803,447			
351	Stafford	Macksville	9,295	0	0	0	0	0	0	0	6,500	15	A	2,539,337	2,488,118	2,488,118	2,488,118	2,488,118	2,488,118	2,488,118	2,278,792	30.00%	803,447	803,447	803,447	803,447	803,447	803,447	803,447			
352	Sherman	Goodland	802	0	0	0	0	0	0	0	2,410	14	A	8,600,245	8,451,512	8,451,512	8,451,512	8,451,512	8,451,512	8,451,512	8,026,827	30.00%	2,408,048	2,408,048	2,408,048	2,408,048	2,408,048	2,408,048	2,408,048			
353	Sumner	Wellington	4,413	0	0	0	0	0	0	0	30,464	2	A	13,710,788	13,458,617	13,458,617	13,458,617	13,458,617	13,458,617	13,458,617	11,572,640	30.00%	3,471,792	3,471,792	3,471,792	3,471,792	3,471,792	3,471,792	3,471,792			
355	Barton	Ellinwood Public Schools	13,167	0	0	0	0	0	0	0	10	A	3,993,247	3,517,589	3,517,589	3,517,589	3,517,589	3,517,589	3,517,589	3,517,589	3,637,310	30.00%	1,091,193	1,091,193	1,091,193	1,091,193	1,091,193	1,091,193	1,091,193			
356	Sumner	Conway Springs	1,073	0	0	0	0	0	0	0	6,383	5	A	4,750,601	4,671,495	4,671,495	4,671,495	4,671,495	4,671,495	4,671,495	4,162,101	30.00%	1,248,630	1,248,630	1,248,630	1,248,630	1,248,630	1,248,630	1,248,630			
357	Sumner	Belle Plaine	0	0	0	0	0	0	0	0	1,539	18	A	6,126,126	6,027,109	6,027,109	6,027,109	6,027,109	6,027,109	6,027,109	5,296,014	30.00%	1,588,804	1,588,804	1,588,804	1,588,804	1,588,804	1,588,804	1,588,804			
358	Sumner	Oxford	3,360	0	0	0	0	0	0	0	12	A	3,715,829	3,998,962	3,715,829	3,715,829	3,715,829	3,715,829	3,715,829	3,715,829	3,085,096	30.00%	925,509	925,509	925,509	925,509	925,509	925,509	925,509			
359	Sumner	Argonia Public Schools	2,242	0	0	0	0	0	0	0	16	A	1,791,055	1,757,256	1,757,256	1,757,256	1,757,256	1,757,256	1,757,256	1,757,256	1,821,451	30.00%	546,435	546,435	546,435	546,435	546,435	546,435	546,435			
360	Sumner	Caldwell	3,560	0	0	0	0	0	0	0	3,727	9	A	2,643,122	2,600,861	2,600,861	2,600,861	2,600,861	2,600,861	2,600,861	2,448,901	33.00%	806,220	806,220	806,220	806,220	806,220	806,220	806,220			
361	Harper	Chaparral Schools	228,551	0	0	0	0	0	0	0	17	A	7,163,247	7,077,027	7,077,027	7,077,027	7,077,027	7,077,027	7,077,027	7,077,027	6,267,382	29.37%	2,267,573	2,267,573	2,267,573	2,267,573	2,267,573	2,267,573	2,267,573			
362	Linn	Prairie View	0	0	0	0	0	0	0	0	31,544	6	A	7,798,786	7,630,258	7,630,258	7,630,258	7,630,258	7,630,258	7,630,258	8,198,831	30.00%	2,459,649	2,459,649	2,459,649	2,459,649	2,459,649	2,459,649	2,459,649			
363	Finney	Holcomb	68,670	0	0	0	0	0	0	0	4,005	17	A	6,840,874	6,698,582	6,698,582	6,698,582	6,698,582	6,698,582	6,698,582	7,377,175	30.00%	2,213,153	2,213,153	2,213,153	2,213,153	2,213,153	2,213,153	2,213,153			
364	Marshall	Marvsville	0	0	0	0	0	0	0	0	10,000	53,622	0	10,000	53,622	53,622	53,622	53,622	53,622	53,622	53,622	53,622	53,622	53,622	53,622	53,622	53,622	53,622	53,622			
365	Anderson	Garnett	0	0	0	0	0	0	0	0	7,187	3	A	8,992,340	8,829,586	8,829,586	8,829,586	8,829,586	8,829,586	8,829,586	8,281,363	30.00%	2,484,409	2,484,409</								

USD #	County	District Name	Col 1		Col 2	Col 3	Col 4	Col 5	Col 6	Col 6(e)	Col 7	Col 8	Col 9		Col 10	Col 11	Col 12		Col 13	Col 14		Col 14 (a)
			2014-15 Adjusted General State Aid (Table 1)	2015-16 Virtual State Aid									2015-16 Special State Aid	Federal Impact Aid			2015-16 Total Adjusted Enrollment	2015-16 Gen State Aid OverProration		2015-16 Unencumbered Cash Balance	2014-15 Total Reduction	
Total			2,531,291,254	30,541,403	31,440,827	52,968,844	876,308	9,592,893	4,958,993	0	355,721	0	3,811	3,862,904	4,661,276	415,384,929	257,420,695	27,042,902	3,763,233	0	0	1,831,490
397	Marion	Centre	1,819,774	422,785	0	0	0	0	2,164	0	0	0	0	2,242,559	364,370	435,185	125,768	0	22,682	0	0	3,190,564
398	Marion	Peabody-Burns	1,977,848	15,000	0	0	0	2,505	0	0	0	0	0	1,997,848	124,179	359,832	0	0	0	0	0	2,629,478
399	Russell	Paradise	1,097,342	0	0	0	0	121.4	0	0	0	0	0	1,097,342	0	138,660	100,572	0	0	0	0	1,336,574
400	McPherson	Smoky Valley	5,105,094	735,012	0	0	0	850.3	0	0	0	0	0	5,840,106	986,531	1,027,321	410,420	63,201	0	0	0	8,327,579
401	Rice	Chase-Raymond	1,458,507	0	0	0	0	164.5	0	0	0	0	0	1,458,507	105,279	202,986	0	0	0	0	0	1,766,772
402	Butler	Augusta	10,422,164	28,886	0	0	0	2,173.7	0	0	68	0	0	10,450,982	2,828,686	1,665,619	903,675	191,825	0	0	0	16,040,787
403	Rush	Old-Biron	1,765,054	27,882	0	0	0	222.9	0	0	0	0	0	1,789,886	0	300,980	135,452	0	0	0	0	2,226,318
404	Cherokee	Riverton	4,731,425	27,931	0	0	0	790.9	0	0	0	0	0	4,759,356	1,026,501	671,522	409,439	57,711	0	0	0	6,924,529
405	Rice	Lyons	5,129,052	0	0	0	0	774.8	0	0	0	0	0	5,295,844	1,039,500	880,182	656,029	39,672	0	0	0	7,911,227
407	Russell	Russell County	4,684,771	0	0	0	0	792.5	0	0	4,684	0	0	4,680,087	16,955	730,435	455,941	0	0	0	0	5,883,418
408	Marion	Marion-Florence	3,217,746	20,000	0	0	0	498.0	0	0	0	0	0	3,237,746	587,829	663,968	269,594	0	0	0	0	4,799,037
409	Atchison	Atchison Public Schools	8,582,214	0	0	0	0	1,625.3	0	0	0	0	0	8,679,670	1,959,154	1,888,829	957,433	82,759	0	0	0	13,567,845
410	Marion	Durham-Hillsboro-Lehigh	3,526,326	12,085	0	0	0	535.8	0	0	0	0	0	3,538,411	649,819	746,318	289,648	28,306	0	0	0	5,252,502
411	Marion	Goessel	1,910,678	0	0	0	0	276.1	0	0	0	0	0	1,936,486	448,537	381,423	140,424	15,987	0	0	0	2,922,857
412	Sheridan	Hoxie Community Schools	2,185,216	0	0	0	0	355.3	0	0	0	0	0	2,185,216	63,679	254,885	184,039	0	0	0	0	2,687,819
413	Neosho	Chanute Public Schools	9,781,427	29,462	0	0	0	1,772.2	0	0	9,697	0	0	9,801,192	1,976,669	2,016,822	822,230	93,571	0	0	0	14,710,484
415	Brown	Hawthwa	5,278,880	0	0	0	0	852.0	0	0	583	0	0	5,278,287	195,413	1,041,915	432,624	0	0	0	0	6,948,249
416	Miami	Louisburg	7,934,717	41,531	0	0	0	1,671.7	0	0	0	0	0	7,976,248	1,255,432	1,407,135	642,788	88,257	0	0	0	11,369,860
417	Morris	Morris County	10,605,243	0	0	0	0	2,296.4	0	0	0	0	0	10,605,243	1,131,328	2,693,574	1,506,423	0	0	0	0	15,935,568
418	McPherson	McPherson	2,522,068	0	0	0	0	366.8	0	0	0	0	0	2,606,042	266,257	424,119	195,810	0	0	0	0	3,492,228
419	Osage	Osage City	3,914,381	40,172	18,490	0	0	634.5	0	0	0	0	0	3,973,043	998,925	734,700	312,574	36,436	0	0	0	6,055,678
420	Osage	Lyndon	2,715,171	4,665	0	0	0	408.2	0	0	0	0	0	2,719,836	633,120	460,316	196,761	17,774	0	0	0	4,027,807
421	Kiowa	Kiowa County	2,670,529	569,705	0	0	0	232.5	0	0	0	0	0	3,240,234	0	296,348	205,240	0	0	0	0	3,741,822
422	McPherson	Moundridge	2,563,617	0	0	0	0	406.2	0	0	0	0	0	2,563,617	120,456	493,704	185,794	0	0	0	0	3,363,571
423	Republic	Plke Valley	1,704,399	0	0	0	0	211.5	0	0	49	0	0	1,704,350	205,137	118,186	0	2,024	0	0	0	2,215,134
428	Barton	Great Bend	16,645,094	0	0	0	0	3,019.0	0	0	1	0	0	16,645,093	3,986,830	2,287,743	2,065,776	155,700	0	0	0	24,739,132
429	Doniphan	Troy Public Schools	2,119,207	0	0	0	0	326.5	0	0	308	0	0	2,119,899	381,235	282,063	125,016	8,693	0	0	0	2,915,906
430	Brown	South Brown County	3,978,647	0	0	0	0	51.017	0	0	0	0	0	4,029,664	999,998	757,283	339,495	0	0	0	0	6,126,440
431	Barton	Hosington	4,391,104	0	0	0	0	702.9	0	0	0	0	0	4,391,104	612,994	701,160	317,636	19,367	0	0	0	6,042,261
432	Ellis	Victoria	1,871,830	0	0	0	0	286.5	0	0	0	0	0	1,871,830	0	202,329	135,332	0	0	0	0	2,209,491
434	Osage	Santa Fe Trail	6,088,477	47,392	36,209	0	0	993.0	0	0	0	0	0	6,172,078	1,455,082	1,360,047	424,553	108,827	0	0	0	9,520,587
435	Dickinson	Abilene	7,546,776	55,890	87,055	0	0	1,549.2	0	0	0	0	0	7,689,721	1,675,717	1,335,135	699,141	122,665	0	0	0	11,522,379
436	Montgomery	Caney Valley	4,797,460	20,993	0	0	0	746.3	0	0	1	0	0	4,818,392	712,610	437,121	387,732	85,513	0	0	0	6,441,368
437	Shawnee	Auburn Washburn	28,236,724	21,181	0	0	0	6,006.2	0	0	394	0	0	28,257,511	3,034,669	5,807,968	3,097,910	40,198,058	0	0	0	40,198,058
438	Pratt	Skyline Schools	2,585,097	0	0	0	0	395.5	0	0	101	0	0	2,584,996	372,306	477,109	193,748	14,587	0	0	0	3,642,746
439	Harvey	Sedgewick Public Schools	3,073,890	0	0	0	0	483.9	0	0	6	0	0	3,073,884	713,508	458,481	240,678	29,363	0	0	0	4,515,909
440	Harvey	Hastead	4,803,321	0	0	0	0	762.4	0	0	0	0	0	4,803,321	1,036,165	656,433	369,756	42,356	0	0	0	6,908,031
441	Ford	Dodge City	41,433,296	46,962	0	0	0	6,487.1	0	0	12,777	0	0	41,467,481	11,094,655	4,913,191	3,706,851	713,567	0	0	0	61,895,745
443	Rice	Little River	2,222,739	0	0	0	0	322.8	0	0	0	0	0	2,222,739	0	415,878	151,300	0	0	0	0	2,789,917
445	Montgomery	Coffeyville	9,913,422	10,000	0	0	0	1,678.6	0	0	0	0	0	9,923,422	1,168,533	1,309,321	787,343	6,137	0	0	0	13,194,776
446	Montgomery	Independence	10,453,545	0	0	0	0	22,490	0	0	0	0	0	10,476,035	2,209,610	1,351,657	940,238	101,884	0	0	0	15,079,424
447	Montgomery	Cherryvale	5,209,266	176,593	0	0	0	804.5	0	0	0	0	0	5,385,859	1,499,840	575,841	430,227	0	0	0	0	7,891,767
448	McPherson	Inman	2,637,208	0	0	0	0	419.8	0	0	0	0	0	2,691,521	313,364	481,523	213,345	0	0	0	0	3,699,753
449	Leavenworth	Easton	4,060,509	0	0	0	0	624.1	0	0	60	0	0	4,060,449	885,932	826,457	351,192	40,894	0	0	0	6,164,924
450	Shawnee	Shawnee Heights	17,230,652	27,217	72,803	0	0	3,488.5	0	0	0	0	0	17,330,672	3,423,124	3,061,124	1,811,285	336,624	0	0	0	25,962,829
452	Stanton	Stanton County	3,106,115	0	0	0	0	430.2	0	0	0	0	0	3,106,115	0	245,993	238,713	0	0	0	0	3,590,821
453	Leavenworth	Leavenworth	19,094,464	414,383	0	0	0	3,559.7	0	0	19,813	0	0	19,515,642	4,259,697	3,578,076	1,995,087	378,655	0	0	0	29,725,157
454	Osage	Burlingame Public School	2,074,097	0	0	0	0	304.9	0	0	0	0	0	2,074,097	534,198	358,421	139,598	0	0	0	0	3,106,314
456	Osage	Marais Des Cygnes Valley	2,121,031	7,373	0	0	0	255.3	0	0	0	0	0	2,128,404	313,870	298,946	147,971	0	0	0	0	2,889,191
457	Finney	Garden City	42,501,374	214,389	0	0	0	7,237.0	0	0	44,500	0	0	42,671,263	9,153,630	4,962,670	4,162,797	412,547	0	0	0	61,362,907
458	Leavenworth	Basehor-Linwood	9,661,299	888,339	0	0	0	2,160.9	0	0	0	0	0	10,549,638	1,739,720							

		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 6(a)	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Col 14	Col 14 (a)	
6/30/2016		2014-15 Adjusted	2015-16	2015-16	2015-16 Special Levies	Federal Impact Aid	2015-16 Total Adjusted	2015-16 Gen State Aid OverProration	6/30/2015 Unencumbered Cash Balance	2014-15 Total Budget Reduction	Block Grant 2015-16	Block Grant 2015-16	2015-16	Block Grant 2015-16	Block Grant 2015-16	2015-16 State Aid Flow-Thru	2015-16 Extraordinary Needs State Aid	
USD #	County	District Name (Table I)	General State Aid State Aid	Virtual State Aid	New Facilities State Aid	State Aid	Difference Enrollment	\$0			General State Aid	LOB State Aid	Special Ed State Aid	KPERS State Aid	Capital Outlay State Aid	General Fund		
Total	STATE TOTALS		2,911,991,254	30,641,401	11,440,827	52,968,844	876,208	459,899.8	0	525,721	(9,815)	2,606,982,994	446,176,576	425,994,929	257,620,695	27,047,902	3,763,223,096	1,831,490
469	Leavenworth	Lansing	11,480,546	0	878,256	0	0	2,544.4	0	4,740	0	12,354,062	2,816,435	3,068,665	1,449,747	140,111	19,829,020	0
470	Cowley	Arkansas City	15,974,164	0	0	0	0	2,752.1	0	0	0	15,974,164	4,419,108	2,577,217	1,359,037	209,631	24,539,157	0
471	Cowley	Dexter	1,248,213	0	0	0	0	145.0	0	0	0	1,248,213	224,910	142,547	97,453	0	1,713,123	0
473	Dickinson	Chapman	6,260,274	5,000	0	0	0	1,047.5	0	0	0	6,265,274	862,582	910,988	594,876	25,831	8,659,551	0
474	Kiowa	Haviland	929,607	0	0	0	0	101.3	0	0	0	929,607	0	127,857	54,384	0	1,111,848	0
475	Geary	Geary County Schools	32,134,033	75,875	985,342	0	0	8,114.7	0	0	0	33,195,250	13,350,881	7,579,038	4,466,593	418,310	59,010,722	0
476	Gray	Copeland	1,094,852	22,799	0	0	0	105.0	0	13	0	1,117,638	0	79,097	76,677	0	1,273,412	0
477	Gray	Ingalls	1,723,951	0	0	0	0	232.0	0	0	0	1,723,951	16,113	159,375	129,869	0	2,029,308	0
479	Anderson	Crest	1,662,194	0	0	0	0	200.0	0	0	0	1,662,194	146,232	262,508	129,712	0	2,200,646	0
480	Seward	Liberal	28,926,427	0	0	0	0	4,737.5	0	0	0	28,926,427	6,820,169	2,666,098	2,604,177	0	41,016,871	0
481	Dickinson	Rural Vista	2,281,706	0	0	0	0	301.8	0	0	0	2,281,706	140,099	240,756	163,469	0	2,826,030	0
482	Lane	Dighton	1,707,880	0	9,245	0	0	233.5	0	0	0	1,717,125	0	163,047	127,294	0	2,007,466	0
483	Seward	Kismet-Plains	5,864,166	0	0	0	0	693.5	0	16,894	0	5,847,272	0	527,605	434,596	0	6,809,473	0
484	Wilson	Fredonia	4,323,603	20,473	0	0	0	652.5	0	1,087	0	4,342,989	718,659	500,355	330,219	12,250	5,904,472	0
487	Dickinson	Herington	3,110,697	50,993	0	0	0	449.0	0	17	0	3,161,673	705,774	385,340	242,495	0	4,495,282	0
489	Ellis	Hays	13,486,465	218,228	0	483,454	0	2,807.5	0	4,700	0	14,183,447	315,086	2,187,138	1,661,747	0	18,347,418	0
490	Butler	El Dorado	9,893,238	71,256	374,800	0	0	1,866.0	0	0	0	10,339,294	762,578	1,483,129	833,780	0	13,418,781	0
491	Douglas	Eudora	7,501,331	129,203	0	0	0	1,629.7	0	0	0	7,630,534	2,052,328	1,601,883	729,984	184,564	12,199,293	0
492	Butler	Flinthills	1,886,137	5,000	0	0	0	256.5	0	144	0	1,890,993	341,887	317,500	162,665	11,737	2,724,782	0
493	Cherokee	Columbus	6,213,800	0	0	0	0	972.4	0	0	0	6,213,800	1,150,759	980,573	653,177	42,313	9,040,622	0
494	Hamilton	Syracuse	3,779,212	0	11,171	0	0	502.5	0	0	0	3,790,383	212,394	267,237	234,176	0	4,504,190	0
495	Pawnee	Ft Larned	5,600,585	0	0	0	0	885.4	0	0	0	5,600,585	1,118,037	1,044,763	688,907	91,624	8,543,916	0
496	Pawnee	Pawnee Heights	990,684	32,990	0	0	0	134.5	0	1	0	1,023,673	84,524	128,033	77,709	0	1,313,939	174,824
497	Douglas	Lawrence	48,823,571	5,765,133	619,787	1,571,491	0	10,261.3	0	7,815	0	56,772,167	4,203,557	12,325,306	6,090,694	0	79,391,724	0
498	Marshall	Valley Heights	2,907,504	0	0	0	0	405.0	0	0	0	2,907,504	672,055	351,577	211,791	46,676	4,189,603	0
499	Cherokee	Galena	5,255,464	66,065	46,994	0	0	794.2	0	0	0	5,368,523	1,677,503	733,000	426,122	0	8,205,148	0
500	Wyandotte	Kansas City	128,898,033	554,616	0	0	0	20,512.2	0	0	0	129,452,649	34,674,673	15,314,917	13,265,415	2,290,527	194,998,181	0
501	Shawnee	Topeka Public Schools	74,212,990	354,876	0	0	0	13,073.3	0	0	0	74,567,866	17,843,394	15,081,185	8,594,373	1,461,763	117,548,581	0
502	Edwards	Lewis	963,879	0	0	0	0	113.0	0	0	0	963,879	0	134,039	61,523	0	1,159,441	0
503	Labette	Parsons	7,281,320	0	0	0	0	1,228.2	0	0	0	7,281,320	1,819,315	1,093,122	644,876	70,620	10,909,253	0
504	Labette	Oswego	3,132,691	0	0	0	0	466.0	0	0	0	3,132,691	919,000	403,537	234,288	50,118	4,739,634	0
505	Labette	Chetopa-St. Paul	3,032,237	12,129	0	0	0	442.0	0	538	0	3,043,828	860,619	436,126	243,929	53,251	4,637,753	0
506	Labette	Labette County	8,354,754	0	0	0	0	1,488.8	0	0	0	8,354,754	2,287,865	1,545,824	707,468	175,769	13,071,680	0
507	Haskell	Satanta	2,148,425	0	0	0	0	299.5	0	0	0	2,148,425	0	163,821	193,236	0	2,505,482	0
508	Cherokee	Baxter Springs	5,930,636	66,998	268,870	0	0	981.0	0	0	0	6,266,504	1,738,400	918,434	484,202	25,707	9,433,247	0
509	Sumner	South Haven	1,490,606	20,259	0	0	0	187.2	0	265	0	1,510,600	295,947	279,720	107,534	13,329	2,207,130	31,675
511	Harper	Attica	1,178,535	0	0	0	0	155.1	0	12,655	0	1,165,880	74,068	187,367	86,881	0	1,514,196	0
512	Johnson	Shawnee Mission Pub Sch	124,053,049	0	0	9,185,456	0	26,464.1	0	19,418	0	133,219,087	3,013,316	17,834,470	14,272,374	0	168,339,247	0

USD #	County	District Name	Col 15	Col 16	Col 17	Col 18	Col 18 (a)	Col 19	Sequence Number	Audit	Republished	Col 20	Col 21	Col 22	Col 23	Col 24	Col 25	Col 26	Col 27
USD #	County	District Name	Tax	Aid	Tuition	Transfers	Revenue	Funds				(Info only)	(Info only)	(Info only)	(Info only)	(Info only)	(Info only)	(Info only)	(Info only)
469	Leavenworth	Lansing	17	20,565	0	0	0	0	15 A	20,565	20,565	19,854,442	20,601,199	19,854,442	19,854,442	16,280,440	30.00%	4,884,132	4,884,132
470	Leavenworth	Arkansas City	4,105	0	0	0	0	0	10 A	0	0	24,972,251	24,543,262	24,543,262	21,189,692	30.00%	6,356,908	6,356,908	4,894,132
471	Cowley	Dexter	2,465	0	0	0	0	0	11 A	0	0	1,745,508	1,813,219	1,745,508	1,745,508	1,650,244	30.00%	4,957,073	4,957,073
473	Dickinson	Chapman	9	21,988	0	0	1,423	8,706	15 A	8,706	8,886,597	8,691,677	9,152,633	8,691,677	8,252,368	30.00%	2,715,710	2,475,710	2,475,710
474	Kiowa	Hawland	5,361	0	0	0	9,146	1,416,941	8 A	1,416,941	1,416,941	1,129,921	1,202,338	1,129,921	1,129,921	1,266,489	30.00%	379,947	379,947
475	Geary	Geary County Schools	173	10,843,413	0	0	2,682	107,665	8 A	107,665	71,427,264	69,963,705	72,449,705	69,963,705	69,963,705	58,488,382	30.00%	17,546,515	17,546,515
476	Geary	Copeland	3,612	0	0	0	39,090	4,413	11 A	4,413	1,343,794	1,320,540	1,360,979	1,320,540	1,320,540	1,394,372	30.00%	418,312	418,312
477	Gray	Inglis	5,154	0	0	0	0	0	17 A	0	2,075,613	2,034,462	2,133,092	2,034,462	2,044,462	2,246,868	30.00%	674,060	674,060
479	Anderson	Crest	0	0	0	0	0	0	15 A	0	2,240,748	2,200,646	2,240,646	2,200,646	2,253,590	30.00%	676,112	534,000	534,000
480	Seward	Liberal	12,561	0	0	0	0	0	15 A	0	41,924,721	41,029,432	42,956,613	41,029,432	41,029,432	36,455,034	30.00%	10,936,510	9,978,000
481	Dickinson	Rural Vista	0	0	0	0	0	0	9 A	0	2,876,533	2,826,030	2,929,878	2,826,030	2,826,030	3,071,272	30.00%	921,368	921,368
482	Lane	Dighton	17,581	0	0	0	0	689	13 A	689	1,164	6,992,380	7,217,317	6,992,380	6,992,380	7,279,658	30.00%	683,897	683,897
483	Seward	Kismet-Plains	25,822	0	0	0	0	5,253	13 A	5,253	6,992,380	6,992,380	6,992,380	6,992,380	6,992,380	7,279,658	30.00%	683,897	683,897
484	Wilson	Fredonia	144	0	0	0	0	0	7 A	0	6,006,780	5,905,703	6,156,117	5,905,703	5,905,703	5,731,534	30.00%	1,719,460	1,719,460
487	Dickinson	Herrington	12	0	0	0	0	0	12 A	0	4,970,270	4,495,311	4,766,548	4,495,311	4,495,311	4,104,795	30.00%	1,231,439	1,231,439
489	Ellis	Hays	15,324	0	0	0	0	5,771	10 A	5,771	18,858,095	18,373,213	19,373,213	18,373,213	18,373,213	19,501,768	30.00%	5,850,530	5,850,530
490	Burler	El Dorado	202	0	0	0	0	0	14 A	0	13,679,586	13,418,988	14,733,144	13,418,988	13,418,988	13,995,050	30.00%	4,168,515	4,168,515
491	Douglas	Eudora	0	0	0	0	0	0	2 A	0	12,422,800	12,199,293	12,639,211	12,199,293	12,199,293	10,311,147	30.00%	3,093,344	3,093,344
493	Cherokee	Columbus	0	0	0	0	0	557	2 A	557	9,238,612	9,044,179	9,412,145	9,044,179	8,320,526	30.00%	2,496,158	2,496,158	
494	Hamilton	Syracuse	3,545	0	0	0	0	0	12 A	0	4,580,037	4,507,735	4,733,732	4,507,735	4,743,393	30.00%	1,423,018	1,423,018	
495	Pawnee	Ft. Larned	8,808	0	0	0	70,083	9,863	15 A	9,863	8,847,113	8,632,670	9,385,795	8,632,670	8,632,670	7,692,478	30.00%	2,307,743	2,307,743
496	Pawnee	Pawnee Heights	2,237	0	0	0	90,760	15	A	15	1,944,992	1,671,061	1,697,061	1,671,061	1,671,061	1,342,420	33.00%	442,999	442,999
497	Douglas	Lawrence	0	15,602	125,000	0	0	10,000	15 A	10,000	79,771,098	79,550,141	83,287,891	79,550,141	79,550,141	70,977,520	33.00%	23,297,182	23,297,182
498	Marchall	Valley Heights	0	0	0	0	0	0	10 A	0	4,255,108	4,189,603	4,300,727	4,189,603	4,189,603	3,911,676	30.00%	1,173,503	1,173,503
499	Cherokee	Galeana	0	0	0	0	0	0	2 A	0	8,336,815	8,205,148	8,512,278	8,205,148	8,205,148	6,974,731	30.00%	2,092,419	2,092,419
500	Wyandotte	Kansas City	0	0	1,853	0	0	0	7 A	0	199,987,387	195,000,634	203,195,748	195,000,634	195,000,634	166,575,112	30.00%	49,972,534	49,972,534
501	Shawnee	Topoka Public Schools	0	0	0	0	0	3,235,437	0	3,235,437	120,128,810	120,785,719	124,893,357	120,785,719	120,785,719	101,868,532	33.00%	33,516,616	30,562,561
502	Edwards	Lewis	2,068	0	0	0	12,382	3,200	3 A	3,200	1,196,046	1,177,991	1,236,337	1,177,991	1,177,991	1,260,744	30.00%	378,223	378,223
503	Labette	Parsons	52	0	0	0	0	11,222	2 A	11,222	11,222,320	10,920,527	11,291,420	10,920,527	10,920,527	9,799,279	30.00%	2,939,784	2,939,784
504	Labette	Oswego	7	0	0	0	0	0	15 A	0	4,814,001	4,741,801	4,886,510	4,741,801	4,741,801	4,081,972	30.00%	1,226,392	1,226,392
505	Labette	Cherokee-St. Paul	11	0	0	0	0	0	5 A	0	4,709,007	4,638,302	4,898,955	4,638,302	4,638,302	4,086,573	30.00%	1,225,972	1,225,972
506	Labette	Labette County	4,545	0	0	0	0	0	5 A	0	13,294,414	13,076,225	13,574,812	13,076,225	13,076,225	11,251,829	30.00%	3,375,549	3,375,549
507	Haskell	Stantia	98,667	0	0	0	0	6,168	11 A	6,168	2,666,938	2,610,317	2,651,524	2,610,317	2,610,317	3,040,440	30.00%	912,132	912,132
508	Cherokee	Baxter Springs	0	0	0	0	0	2,421	7 A	2,421	9,265,163	9,435,668	9,699,913	9,435,668	9,435,668	8,168,904	30.00%	2,450,671	2,315,000
509	Sumner	South Haven	1,981	0	0	0	0	0	9 A	0	2,274,171	2,241,051	2,290,091	2,241,051	2,241,051	2,074,966	33.00%	684,799	659,995
511	Hempner	Attea	26,039	0	0	0	0	0	15 A	0	1,989,503	1,552,990	1,625,909	1,552,990	1,552,990	1,604,623	30.00%	481,387	481,387
512	Johnson	Shawnee Mission Pub Sch	0	0	137,453	0	0	50,099	3 A	3 A	167,081,804	168,545,917	176,988,467	168,545,917	168,545,917	181,175,783	33.00%	59,789,008	59,789,008

Supplemental Appendix D

Mark Tallman, KASB, “Report on State School Finance and Student Outcomes” (December 2, 2015), retrieved on August 5, 2016 from <http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Budget-Information/Total-Expenditures-by-District>. *See* State, 259, 308, 443 and 500 tabs.

The publication is relevant only if the Court addresses the merits of the Plaintiff Districts’ adequacy claims even though they offered no evidence on remand to show that the Kansas school finance system is not reasonably calculated to have all Kansas public education students meet or exceed the Rose standards.

The Court may take judicial notice of the publication. *See* K.S.A. 60-409(a) & (c).

Report on State School Finance and Student Outcomes

Mark Tallman, Associate Executive Director

Kansas Association of School Boards

December 2, 2015

This report has been prepared for the Kansas Legislature’s Special Committee on K-12 Student Success, other policy-makers and local school leaders. It may be revised and extended as new research and information becomes available.

The report seeks to provide information on these questions:

- What is the relationship between outcomes and expectations and funding levels? (Response to question from the Chair of the K-12 Committee.)
- What are the opportunities for efficiencies in the Kansas school finance system? (Response to question from the Chair of the K-12 Committee.)
- What school finance features or mechanisms are used by the states with the best academic classroom results?

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Section 1: Introduction: Education in the Kansas Constitution; current Legislative interest

The people of Kansas, through Article 6 of the state constitution, have directed the Kansas Legislature to establish a system of public education in order to “provide for intellectual, educational, vocational and scientific improvement.” The duty of the Legislature is to provide a system that improves educational outcomes.

The people further constitutionally created a State Board of Education to have “general supervision” of the public schools; established that local public schools shall be “maintained, developed and operated by locally elected boards,” and directed the Legislature to make “suitable provision for finance of the educational interests of the state.” Authority and responsibility for the system is to be shared by three different governmental units, each accountable directly to voters.

The Kansas Supreme Court has stated that “the educational interests of the state” include “improvement” of education; that school funding must be provided on an equitable basis for all students; and that “suitable provision for finance” must be adequate to give each student the opportunity to achieve the seven “*Rose* capacities.” Those capacities are skills for successful participation in society, employment, further education and citizenship, including the ability to “compete favorably with their counterparts in ***surrounding states***, in academics or in the job market.” (Emphasis added.) This implies Kansas must consider educational achievement – and funding – in the context of other states.

The Kansas Legislature adopted those seven capacities as the educational goals of the state.

Special Committee on K-12 Student Success.

The 2015 interim committee has been appointed to study and is seeking input on the following topics:

The Rose Standards set by the Kansas Supreme Court as the goal Kansas schools will meet.

Although the Rose standards are much broader than what has traditionally been assessed and reported in standardized fashion, there is information available for each state and over time on three key indicators: high school completion, mastery of basic reading and math skills, and preparation for postsecondary education.

Best funding mechanism by formula or other criteria to ensure adequate Kansas tax payer dollars are invested in the classroom.

These indicators can help identify which states have the most successful “classroom” results, what funding mechanisms these states use, and how Kansas compares to these and other states.

Definition of what comprises a “suitable” education.

At a minimum, a suitable education must prepare a person for an economy in which 90% of jobs require at least high school completion; 70% of jobs will require some education beyond high school; and at least 40% of jobs will require an academic degree. These requirements are increasing.

Outcomes to ensure that students are well-prepared for their future endeavors.

The State Board of Education is currently working to define outcomes that are expected to focus on high school completion and initial success in college, as well as other factors.

Uniform accounting across all districts so best practices to achieve student success can be replicated.

School districts currently use a uniform chart of accounts set by the state and in compliance federal requirements to allow comparison of revenue and expenditures.

Section 2: Measuring “classroom” success and comparing states

Measures of Successful Students

KASB has identified 14 measures of classroom success that are available for almost all states, and over multiple years. These measures allow comparison of overall success, but because states have significantly differing student populations, they also include measures of student subgroups as well. These measures fall into two categories:

1. How successful are states in graduating students from high school; a minimum requirement for 90 percent of jobs and most postsecondary educational programs? We use six indicators:

Average Freshman Graduation Rate. A measure designed to reflect the percentage of students who complete high school within four years. It has been used for a number of years for all states, but does not include subgroups.

Average Cohort Graduation Rate. An alternative graduation rate developed in recent years by the U.S. Department of Education, and implemented in every state but one (Idaho). We include the rate for:

- All students
- Economically Disadvantaged (Low Income) Students
- Special Education Students
- Limited English Proficiency Students.

Percent of 18-24-year-olds Completing High Schools. A measure that includes persons who do not graduate “on time” but complete high school or the equivalent by age 24.

2. How successful are states in preparing students in mastery of basic skills as well as more advanced skills required for postsecondary education? We use eight indicators.

National Assessment of Educational Progress. These tests measure a small representative sample of students in math and reading at grades four and eight every other year. We include the percentage of students at two benchmark levels: “Basic and above” and “Proficient and above.” NAEP defines “basic” as “partial mastery of prerequisite knowledge and skills that are fundamental for proficient work at each grade assessed.” Proficient is defined as “demonstrated competency over challenging subject matter, including subject-matter knowledge, application of such knowledge to real-world situations, and analytical skills appropriate to the subject matter.”

We include the percent of students at these two benchmarks for three student groups:

- All Students.
- Students eligible for free or reduced meals under the National Student Lunch Program (low income).
- Students NOT eligible for free or reduced price meals.

ACT and SAT Test. These two tests are used to measure college readiness, but report results in very different ways. The number of students tested in each state varies significantly. In 27 states, a majority of high school graduates take the ACT; in the balance the SAT is predominate. Within these two groups, there are major differences in participation. The percentage of students tested is a major predictor of state results. Therefore, we use the adjusted the rank of each test based on the percentage of students taking the test as the two final indicators.

- ACT. We report the percentage of students tested in the state who score at college readiness benchmark in all four subjects: English, math, reading and science. (Not used for ranking.)
- SAT. We report the average score (maximum 1600) for the state. (Not used for ranking.)

The most recent rate or score available and national rank of each of these indicators is provided in Tables 3 and 4.

Comparing States

Rather than comparing Kansas only to the national average or attempting to analyze all 50 states, KASB decided to focus on particular groups of states: those performing *better* than Kansas, and those *most like* Kansas.

Aspiration States

Because the constitutional goal is to promote educational improvement, KASB identified those states that ranked higher than Kansas on a majority (at least 8 of 14) of outcomes measures as Aspiration states. When originally calculated this summer, there were five: Massachusetts, Minnesota, New Hampshire, New Jersey and Vermont. With new data (including the 2015 NAEP results), three states have been added (Indiana, Iowa, and Nebraska), and one (Minnesota) dropped off. We provide comparison data for all seven states, but also divide them into an eastern group (Massachusetts, New Hampshire, New Jersey and Vermont) and a Midwestern group (Indiana, Iowa, and Nebraska). The latter group tends to be more similar to Kansas.

Peer States

In addition to states that do better than Kansas, we also wanted to see how Kansas compares to states that are most like Kansas in three areas that have an impact of student achievement and operating structure. The first is *student characteristics*: percentages of students in poverty, eligible for free/reduced price meals, receiving special education services, receiving English learning services, and majority (white)/minority make-up. The second is *adult population characteristics*: median household income, poverty, and percentage of adults 25 and older with high school completion, a four year college and an advantaged degree. The third is *population distribution*: how the state's population is distributed among urban and rural areas and population density.

Using standard deviation calculations, we determined which states are "most like" Kansas on these factors in each of the three areas, as well as identifying overall peers which are the most similar states in all of these areas: The groups of peer states are as follows:

- Student Peers: Arkansas, Illinois, Michigan, Missouri, Oregon, Rhode Island, Virginia, Washington, Wisconsin.
- Adult Population Peers: Alaska, Illinois, Iowa, Michigan, Missouri, Nebraska, Oregon, Pennsylvania, South Dakota, Utah, Washington, Vermont, Wisconsin.
- Population Distribution Peers: Alaska, Idaho, Indiana, Iowa, Minnesota, New Mexico, North Dakota, Oklahoma, Missouri, South Dakota, Wisconsin.
- Overall Peers: Alaska, Idaho, Iowa, Michigan, Missouri, Nebraska, Oregon, Pennsylvania, South Dakota, Washington, Wisconsin.

Table 1 on the following page (page 5) ranks all 50 states based on the number of the 14 education outcomes for which the state has higher results than Kansas. The top seven states, which exceed Kansas in a majority the 14, are the aspiration states. Four states outperform Kansas on half of the outcomes, but perform below Kansas on seven.

Moving from left to right, the next several columns on Table 1 identify the various aspiration and peer states for Kansas. The next column shows the total revenue per pupil (from all sources) provided to K-12 school systems in each state for 2013, the most recent year available, and national rank; followed by the same amount per pupil but adjusted by a regional cost-of-living factor used by the Bureau of Economic Analysis and national rank. The next column shows whether than state spends more per pupil than Kansas, using the cost-adjusted amount.

The final three groups of columns show three important factors affecting student outcomes: childhood poverty, students eligible for free/reduced lunch (low income but not necessarily at or below the poverty line) and state per capita income.

Table 1: States ranked by education outcomes compared to Kansas

State	Rankings Higher than Kansas (of 14)	Aspiration	Overall Peer	Student Peer	Adult Population Peers	Population Distribution Peer	Total Revenue Per Pupil, 2013		Total Revenue Per Pupil, Regional Cost Adjusted		Spends More Per Pupil than Kansas?	Persons under Age 18 in Poverty		Students eligible for free/reduced-price lunch		Per Capita Personal Income, 2013	
							Per Pupil	Rank	Per Pupil	Rank		Percent	Rank	Percent	Rank	Amount	Rank
Nebraska	12	X	X		X		\$ 12,514	20	\$ 13,904	18	Yes	17.1	35	44	32	\$ 46,033	17
New Hampshire	11	X					\$ 15,320	12	\$ 14,453	14	Yes	10.9	50	27	50	\$ 50,156	8
Indiana	10	X				X	\$ 11,955	25	\$ 13,137	24	Yes	21.9	23	49	24	\$ 38,812	38
Massachusetts	9	X					\$ 17,315	7	\$ 16,182	9	Yes	16.2	38	37	48	\$ 56,923	3
New Jersey	9	X					\$ 20,191	2	\$ 17,711	6	Yes	16.5	37	37	48	\$ 55,993	4
Vermont	9	X			X		\$ 18,103	6	\$ 18,103	4	Yes	15.2	41	39	43	\$ 45,783	19
Iowa	8	X	X		X	X	\$ 12,072	23	\$ 13,413	21	Yes	16	39	41	39	\$ 45,114	22
Kansas							\$ 11,586	27	\$ 12,743	25		18.4	32	50	23	\$ 43,916	24
Maine	7						\$ 14,101	14	\$ 14,389	15	Yes	18.2	34	45	31	\$ 41,014	29
Minnesota	7					X	\$ 13,340	17	\$ 13,612	19	Yes	14	45	38	45	\$ 47,856	11
North Dakota	7					X	\$ 13,478	15	\$ 14,811	12	Yes	12.4	49	31	49	\$ 57,084	2
Wisconsin	7		X	X	X	X	\$ 12,506	21	\$ 13,447	20	Yes	18.4	32	41	39	\$ 43,149	26
Kentucky	6						\$ 10,533	36	\$ 11,835	30		25.5	11	55	14	\$ 36,239	45
Connecticut	5						\$ 19,519	3	\$ 18,073	5	Yes	14.5	43	37	48	\$ 60,847	1
Ohio	5						\$ 13,467	16	\$ 14,963	11	Yes	22.7	19	41	39	\$ 40,865	30
Virginia	5			X			\$ 11,846	26	\$ 11,501	31		15.7	40	40	42	\$ 48,773	10
Wyoming	5						\$ 18,498	5	\$ 19,269	2	Yes	13.5	48	38	45	\$ 50,924	7
Pennsylvania	4		X		X		\$ 16,644	8	\$ 16,812	8	Yes	19.2	27	42	36	\$ 45,926	18
Montana	4						\$ 11,566	28	\$ 12,304	28		20.8	25	42	36	\$ 39,199	36
Utah	4				X		\$ 7,650	49	\$ 7,887	50		14.6	42	60	8	\$ 36,274	44
Texas	4						\$ 10,191	39	\$ 10,506	39		25	13	60	8	\$ 43,552	25
Washington	4		X	X	X		\$ 11,562	29	\$ 11,225	35		18.6	30	45	31	\$ 47,031	13
Colorado	4						\$ 10,319	38	\$ 10,117	41		16.8	36	42	36	\$ 46,610	16
Missouri	3		X	X	X	X	\$ 11,179	31	\$ 12,561	27		22.2	21	46	29	\$ 39,897	33
Illinois	3			X	X		\$ 14,200	13	\$ 14,059	16		20.6	26	51	22	\$ 46,780	15
North Carolina	3						\$ 8,670	47	\$ 9,424	46		25.1	12	54	16	\$ 38,457	39
Maryland	3						\$ 16,072	10	\$ 14,479	13	Yes	13.9	46	43	33	\$ 54,259	5
Oklahoma	3					X	\$ 8,751	46	\$ 9,723	44		23.8	15	62	4	\$ 41,586	28
Arkansas	3			X			\$ 10,573	35	\$ 12,015	29		28.3	4	61	5	\$ 36,086	46
Tennessee	2						\$ 8,953	45	\$ 9,838	42		26.5	9	59	10	\$ 39,324	34
Idaho	2		X			X	\$ 7,408	50	\$ 7,966	49		19.2	27	48	27	\$ 35,382	49
South Dakota	2		X		X	X	\$ 10,087	40	\$ 11,463	32		18.6	30	40	42	\$ 45,558	21
Florida	2						\$ 9,207	43	\$ 9,300	47		24.8	14	59	10	\$ 41,692	27
Oregon	2		X	X	X		\$ 10,677	34	\$ 10,785	38		21.6	24	54	16	\$ 40,233	32
Hawaii	2						\$ 12,621	18	\$ 10,880	37		14.4	44	51	22	\$ 45,652	20
Rhode Island	1			X			\$ 16,580	9	\$ 16,918	7	Yes	22	22	46	29	\$ 47,012	14
New York	1						\$ 22,587	1	\$ 19,641	1	Yes	22.9	18	48	27	\$ 54,063	6
West Virginia	1						\$ 12,309	22	\$ 13,988	17	Yes	26.3	10	52	20	\$ 35,613	47
Michigan	1		X	X	X		\$ 12,584	19	\$ 13,387	22	Yes	23.7	16	48	27	\$ 39,215	35
Georgia	1						\$ 10,370	37	\$ 11,272	34		26.7	7	60	8	\$ 38,179	40
Delaware	0						\$ 15,837	11	\$ 15,680	10	Yes	19.1	29	52	20	\$ 45,092	23
California	0						\$ 10,702	33	\$ 9,555	45		23.5	17	56	13	\$ 47,401	12
Arizona	0						\$ 8,599	48	\$ 8,865	48		26.6	8	52	20	\$ 36,823	41
South Carolina	0						\$ 11,412	30	\$ 12,680	26		27.3	6	58	12	\$ 35,453	48
Alabama	0						\$ 9,607	41	\$ 10,917	36		27.4	5	58	12	\$ 36,501	42
Mississippi	0						\$ 8,995	44	\$ 10,339	40		34	1	72	1	\$ 34,478	50
Alaska	0		X		X	X	\$ 19,415	4	\$ 18,316	3	Yes	13.6	47	40	42	\$ 50,032	9
New Mexico	0					X	\$ 10,753	32	\$ 11,319	33		30.1	2	68	2	\$ 36,284	43
Louisiana	0						\$ 12,045	24	\$ 13,236	23	Yes	28.4	3	66	3	\$ 40,689	31
Nevada	0						\$ 9,566	42	\$ 9,761	43		22.7	19	52	20	\$ 38,920	37

Table 2 on the following page (page 7) shows the same information, but ranks the states by the average of their ranking on each of the 14 outcomes. This table shows not how state compare to Kansas (higher or lower on each outcome), but how they compare to all other states.

Table 3 and 4, which follow on pages 8 and 9, show the 14 indicators used in this report, with each state's performance and ranking on each measure.

Table 2: States ranked by average outcomes rank

State	Average Outcomes Rank	Aspiration	Overall Peer	Student Peer	Adult Population Peer	Population Distribution Peer	Total Revenue Per Pupil, 2013		Total Revenue Per Pupil, Regional Cost Adjusted		Spends More Per Pupil than Kansas?	Persons under Age 18 in Poverty		Students eligible for free/reduced-price lunch		Per Capita Personal Income, 2013	
							Per Pupil	Rank	Per Pupil	Rank		Percent	Rank	Percent	Rank	Amount	Rank
New Hampshire	1	X					\$ 15,320	12	\$ 14,453	14	Yes	10.9	50	27	50	\$ 50,156	8
Massachusetts	2	X					\$ 17,315	7	\$ 16,182	9	Yes	16.2	38	37	48	\$ 56,923	3
Nebraska	3	X	X		X		\$ 12,514	20	\$ 13,904	18	Yes	17.1	35	44	32	\$ 46,033	17
New Jersey	4	X					\$ 20,191	2	\$ 17,711	6	Yes	16.5	37	37	48	\$ 55,993	4
Vermont	5	X			X		\$ 18,103	6	\$ 18,103	4	Yes	15.2	41	39	43	\$ 45,783	19
Indiana	6	X				X	\$ 11,955	25	\$ 13,137	24	Yes	21.9	23	49	24	\$ 38,812	38
Iowa	7	X	X		X	X	\$ 12,072	23	\$ 13,413	21	Yes	16	39	41	39	\$ 45,114	22
Kansas	8						\$ 11,596	27	\$ 12,743	25		18.4	32	50	23	\$ 43,916	24
Maine	9						\$ 14,101	14	\$ 14,389	15	Yes	18.2	34	45	31	\$ 41,014	29
Wisconsin	10		X	X	X	X	\$ 12,506	21	\$ 13,447	20	Yes	18.4	32	41	39	\$ 43,149	26
North Dakota	11					X	\$ 13,478	15	\$ 14,811	12	Yes	12.4	49	31	49	\$ 57,084	2
Pennsylvania	12		X		X		\$ 16,644	8	\$ 16,812	8	Yes	19.2	27	42	36	\$ 45,926	18
Kentucky	13						\$ 10,533	36	\$ 11,835	30		25.5	11	55	14	\$ 36,239	45
Minnesota	14					X	\$ 13,340	17	\$ 13,612	19	Yes	14	45	38	45	\$ 47,856	36
Missouri	14		X	X	X	X	\$ 11,179	31	\$ 12,561	27		22.2	21	46	29	\$ 39,897	33
Connecticut	16						\$ 19,519	3	\$ 18,073	5	Yes	14.5	43	37	48	\$ 60,847	1
Ohio	17						\$ 13,467	16	\$ 14,963	11	Yes	22.7	19	41	39	\$ 40,865	30
Virginia	17			X			\$ 11,846	26	\$ 11,501	31		15.7	40	40	42	\$ 48,773	10
Montana	19						\$ 11,566	28	\$ 12,304	28		20.8	25	42	36	\$ 39,199	36
Utah	20				X		\$ 7,650	49	\$ 7,887	50		14.6	42	60	8	\$ 36,274	44
Tennessee	21						\$ 8,953	45	\$ 9,838	42		26.5	9	59	10	\$ 39,324	34
Wyoming	21						\$ 18,498	5	\$ 19,269	2	Yes	13.5	48	38	45	\$ 50,924	7
Texas	23						\$ 10,191	39	\$ 10,506	39		25	13	60	8	\$ 43,552	25
Illinois	24		X	X	X		\$ 14,200	13	\$ 14,059	16		20.6	26	51	22	\$ 46,780	15
Idaho	25					X	\$ 7,408	50	\$ 7,966	49		19.2	27	48	27	\$ 35,382	49
North Carolina	26						\$ 8,670	47	\$ 9,424	46		25.1	12	54	16	\$ 38,457	39
South Dakota	27		X		X	X	\$ 10,087	40	\$ 11,463	32		18.6	30	40	42	\$ 45,558	21
Rhode Island	28			X			\$ 16,580	9	\$ 16,918	7	Yes	22	22	46	29	\$ 47,012	14
Maryland	29						\$ 16,072	10	\$ 14,479	13	Yes	13.9	46	43	33	\$ 54,259	5
Oklahoma	30					X	\$ 8,751	46	\$ 9,723	44		23.8	15	62	4	\$ 41,586	28
Washington	31		X	X	X		\$ 11,562	29	\$ 11,225	35		18.6	30	45	31	\$ 47,031	13
Colorado	32						\$ 10,319	38	\$ 10,117	41		16.8	36	42	36	\$ 46,610	16
Arkansas	33			X			\$ 10,573	35	\$ 12,015	29		28.3	4	61	5	\$ 36,086	46
Delaware	34						\$ 15,837	11	\$ 15,680	10	Yes	19.1	29	52	20	\$ 45,092	23
Florida	35						\$ 9,207	43	\$ 9,300	47		24.8	14	59	10	\$ 41,692	27
New York	36						\$ 22,587	1	\$ 19,641	1	Yes	22.9	18	48	27	\$ 54,063	6
Oregon	37		X	X	X		\$ 10,677	34	\$ 10,785	38		21.6	24	54	16	\$ 40,233	32
West Virginia	38						\$ 12,309	22	\$ 13,988	17	Yes	26.3	10	52	20	\$ 35,613	47
Hawaii	39						\$ 12,621	18	\$ 10,880	37		14.4	44	51	22	\$ 45,652	20
Michigan	40		X	X	X		\$ 12,584	19	\$ 13,387	22	Yes	23.7	16	48	27	\$ 39,215	35
California	41						\$ 10,702	33	\$ 9,555	45		23.5	17	56	13	\$ 47,401	12
Arizona	42						\$ 8,599	48	\$ 8,865	48		26.6	8	52	20	\$ 36,823	41
South Carolina	43						\$ 11,412	30	\$ 12,680	26		27.3	6	58	12	\$ 35,453	48
Georgia	44						\$ 10,370	37	\$ 11,272	34		26.7	7	60	8	\$ 38,179	40
Alabama	45						\$ 9,607	41	\$ 10,917	36		27.4	5	58	12	\$ 36,501	42
Mississippi	46						\$ 8,995	44	\$ 10,339	40		34	1	72	1	\$ 34,478	50
Alaska	47		X		X	X	\$ 19,415	4	\$ 18,316	3	Yes	13.6	47	40	42	\$ 50,032	9
New Mexico	48					X	\$ 10,753	32	\$ 11,319	33		30.1	2	68	2	\$ 36,284	43
Louisiana	49						\$ 12,045	24	\$ 13,236	23	Yes	28.4	3	66	3	\$ 40,689	31
Nevada	50						\$ 9,566	42	\$ 9,761	43		22.7	19	52	20	\$ 38,920	37

Table 3: Outcomes: Graduation Rate and High School Completion

Geographic area	Average Freshman Graduation Rate 2013		Adjusted Cohort Graduation Rate 2013								2013 Percent of Population 18-24 year old	
	All Students		All Students		Economically Disadvantaged		Limited English Proficiency		Students with Disabilities		High school completers	
	Rate	Rank	Rate	Rank	Rate	Rank	Rate	Rank	Rate	Rank	Rate	Rank
United States	81				73		61		62		85	
Aspiration Averages												
Aspiration	87.4		87.4		78.0		68.7		70.9		88.7	
Aspiration East	86.8		86.8		75.5		66.8		70.8		89.8	
Aspiration MW	88.3		88.3		81.3		71.3		71.0		87.3	
Kansas	86	10	86	13	77	13	75	5	78	3	87	16
Peer Averages												
Overall Peers	81.5		81.5		70.8		59.8		61.0		86.7	
Student Peers	80.9		80.9		71.1		62.9		61.0		87.0	
Population Peers	81.9		81.9		71.4		59.5		61.5		86.9	
Pop. Dis. Peers	82.9		82.9		72.6		63.3		65.3		85.5	
Alabama	80	31	80	32	72	30	44	44	77	5	82	43
Alaska	72	46	72	45	60	49	40	46	43	44	83	37
Arizona	75	44	75	43	69	34	20	49	63	24	82	43
Arkansas	85	17	85	19	80	7	81	2	80	1	86	22
California	80	31	80	30	75	20	63	25	62	27	86	22
Colorado	77	37	77	38	64	47	58	33	54	37	84	35
Connecticut	86	10	86	15	72	28	64	20	65	23	87	16
Delaware	80	31	80	30	74	22	71	10	60	30	85	32
Florida	76	41	76	41	67	38	58	34	52	39	83	37
Georgia	72	46	72	46	64	45	44	45	35	47	82	43
Hawaii	82	26	82	27	78	9	57	35	61	28	92	1
Idaho											86	22
Illinois	83	23	83	23	73	26	64	23	70	13	86	22
Indiana	87	7	87	8	83	3	78	3	69	16	83	37
Iowa	90	1	90	1	80	6	76	4	73	10	89	7
Kansas	86	10	86	13	77	13	75	5	78	3	87	16
Kentucky	86	10	86	12	85	1	64	20	52	40	85	32
Louisiana	74	45	74	44	68	36	48	43	37	46	79	50
Maine	86	10	86	10	77	12	73	6	70	14	90	4
Maryland	85	17	85	17	76	17	57	35	60	30	88	11
Massachusetts	85	17	85	17	74	25	64	24	68	20	89	7
Michigan	77	37	77	36	64	44	65	18	54	38	86	22
Minnesota	80	31	80	33	64	45	59	31	58	35	86	22
Mississippi	76	41	76	42	70	32	57	35	22	49	81	48
Missouri	86	10	86	13	78	10	69	13	73	9	88	11
Montana	84	21	84	22	74	21	57	35	76	6	82	43
Nebraska	88	2	88	2	81	4	60	29	71	11	90	4
Nevada	71	48	71	47	64	42	24	48	26	48	80	49
New Hampshire	87	7	87	7	76	18	70	12	71	11	91	2
New Jersey	88	2	88	5	77	11	70	11	76	7	88	11
New Mexico	70	49	70	48	65	41	65	18	60	29	82	43
New York	77	37	77	39	68	37	39	47	47	42	87	16
North Carolina	82	26	82	26	76	16	49	42	62	25	84	35
North Dakota	88	2	88	5	72	29	61	28	70	14	88	11
Ohio	82	26	82	28	70	33	67	16	69	17	86	22
Oklahoma	85	17	85	20	80	8	64	20	78	2	83	37
Oregon	69	50	69	49	60	48	49	41	37	45	86	22
Pennsylvania	86	10	86	15	76	15	67	16	75	8	88	11
Rhode Island	80	31	80	34	69	35	73	6	59	33	90	4
South Carolina	78	36	78	35	70	31	69	13	43	43	83	37
South Dakota	83	23	83	25	67	38	59	32	60	30	86	22
Tennessee	86	10	86	11	81	5	73	6	67	22	87	16
Texas	88	2	88	3	85	2	71	9	78	3	83	37
Utah	83	23	83	24	73	27	60	29	67	21	87	16
Vermont	87	7	87	9	75	19	63	26	68	19	91	2
Virginia	84	21	84	21	74	23	52	39	52	41	89	7
Washington	76	41	76	40	65	40	51	40	55	36	85	32
West Virginia	81	29	81	29	74	24	83	1	62	26	86	22
Wisconsin	88	2	88	3	77	13	62	27	69	18	87	16
Wyoming	77	37	77	36	64	42	68	15	59	33	89	7

Table 4: Outcomes: Basic Skills, Preparation for College

Geographic area	2015 National Assessment of Educational Progress, Combined 4th and 8th Grade Reading and Math - Percent at Benchmarks												2015 ACT Test			2015 SAT Test		
	All Students At Basic		Free/Reduced Meal Eligible Students At Basic		Free/Reduced Meal Not Eligible At Basic		All Students at Proficient		Free/Reduced Meal Eligible Students At Proficient		Free/Reduced Meal Not Eligible At Proficient		Percent Meeting All Benchmarks, Percent Tested, Adjusted Rank			Mean Score, Percent Tested and Adjusted Rank		
	Rate	Rank	Rate	Rank	Rate	Rank	Rate	Rank	Rate	Rank	Rate	Rank	Rate	Percent Tested	Rank	Score	Percent Tested	Rank
United States	74		63		78		35		21		40		28	59				
Aspiration Averages																		
Aspiration	81.1		68.3		89.6		43.7		25.9		55.4		40.3	43.6		1,596.4	53.4	
Aspiration East	82.5		69.0		90.3		46.3		26.8		57.5		46.5	27.3		1,548.0	74.0	
Aspiration MW	79.3		67.3		88.7		40.3		24.7		52.7		32.0	65.3		1,661.0	26.0	
Kansas	76	20	65	17	88	10	36	22	22	18	51	20	32	74	12	1748	5	16
Peer Averages																		
Overall Peers	75.6		62.8		86.7		36.9		21.7		50.1		32.5	58.8		1635.6	32.5	
Student Peers	74.6		62.4		86.7		36.0		20.9		50.3		31.9	61.7		1652.6	30.9	
Population Peers	75.9		62.8		86.9		37.4		21.6		50.5		31.5	64.2		1666.4	26.2	
Pop. Dis. Peers	75.5		63.9		86.2		36.1		22.0		48.3		30.5	67.6		1661.8	24.0	
Alabama	67	47	56	49	82	44	24	49	14	51	38	51	16	100	37	1616	7	48
Alaska	70	42	56	49	84	40	32	38	18	42	46	37	28	39	47	1494	54	43
Arizona	72	37	62	32	86	26	34	33	22	18	51	20	22	56	49	1552	36	44
Arkansas	70	42	62	32	84	40	29	44	20	34	44	41	21	93	29	1688	4	39
California	66	48	56	49	83	42	28	45	16	48	47	36	37	30	33	1492	60	38
Colorado	76	20	62	32	88	10	39	15	21	30	54	8	26	100	8	1736	14	11
Connecticut	77	16	59	41	88	10	41	7	18	42	54	8	50	32	2	1514	88	2
Delaware	74	29	62	32	81	46	34	33	20	34	43	43	42	21	26	1368	100	29
Florida	75	25	68	6	86	26	34	33	24	10	51	20	21	79	39	1434	72	42
Georgia	72	37	63	28	88	10	32	38	20	34	52	15	26	58	40	1450	77	30
Hawaii	70	42	59	41	82	44	31	42	20	34	43	43	15	93	42	1472	63	40
Idaho	76	20	66	11	86	26	36	22	24	10	48	31	37	42	24	1372	100	26
Illinois	74	29	62	32	88	10	35	28	20	34	52	15	26	100	8	1802	5	3
Indiana	80	4	71	1	89	5	42	6	28	2	55	7	34	41	34	1473	71	27
Iowa	78	12	65	17	87	21	39	15	23	15	49	27	33	67	14	1755	3	17
Kansas	76	20	65	17	88	10	36	22	22	18	51	20	32	74	12	1748	5	16
Kentucky	76	20	68	6	88	10	36	22	25	7	52	15	21	100	25	1749	5	15
Louisiana	66	48	58	44	81	46	25	48	17	46	40	47	16	100	37	1675	5	41
Maine	78	12	68	6	86	26	37	20	24	10	48	31	47	10	20	1392	96	24
Maryland	74	29	58	44	86	26	37	20	18	42	52	15	39	25	31	1462	79	21
Massachusetts	84	2	71	1	94	1	50	1	30	1	65	1	51	28	3	1552	84	1
Michigan	71	40	57	48	83	42	32	38	16	48	43	43	22	100	22	1788	4	5
Minnesota	80	4	65	17	90	2	45	3	26	5	57	3	39	78	1	1778	6	7
Mississippi	65	50	58	44	86	26	24	49	17	46	44	41	13	100	43	1713	3	31
Missouri	75	25	64	22	86	26	35	28	22	18	49	27	30	77	17	1777	4	10
Montana	79	10	68	6	88	10	38	18	25	7	49	27	24	100	15	1655	18	33
Nebraska	80	4	66	11	90	2	40	10	23	15	54	8	29	88	10	1755	4	14
Nevada	71	40	59	41	80	49	28	45	18	42	42	46	26	40	50	1458	54	47
New Hampshire	85	1	71	1	90	2	47	2	27	4	54	8	49	23	4	1566	70	4
New Jersey	80	4	64	22	89	5	44	4	22	18	57	3	42	29	19	1520	79	6
New Mexico	63	51	58	44	79	50	23	51	16	48	39	50	20	71	45	1623	12	46
New York	72	37	63	28	85	39	34	33	22	18	48	31	46	28	6	1469	76	22
North Carolina	75	25	65	17	89	5	36	22	23	15	56	5	18	100	35	1478	64	37
North Dakota	80	4	66	11	87	21	39	15	22	18	46	37	24	100	15	1791	2	8
Ohio	77	16	65	17	89	5	38	18	22	18	54	8	33	73	11	1657	15	36
Oklahoma	74	29	67	10	86	26	30	43	20	34	45	39	22	80	36	1693	5	35
Oregon	74	29	66	11	87	21	35	28	24	10	51	20	31	38	41	1546	48	34
Pennsylvania	77	16	62	32	88	10	40	10	22	18	56	5	40	22	30	1485	71	23
Rhode Island	75	25	62	32	87	21	36	22	20	34	50	25	42	19	27	1472	73	25
South Carolina	70	42	60	40	86	26	32	38	19	41	48	31	23	62	44	1442	65	45
South Dakota	77	16	64	22	86	26	36	22	22	18	45	39	33	76	7	1753	3	18
Tennessee	73	36	63	28	86	26	34	33	22	18	50	25	20	100	28	1723	8	19
Texas	74	29	66	11	86	26	35	28	22	18	51	20	27	41	48	1410	62	49
Utah	79	10	66	11	86	26	40	10	25	7	48	31	23	100	18	1708	5	28
Vermont	81	3	70	4	88	10	44	4	28	2	54	8	44	29	13	1554	63	13
Virginia	78	12	64	22	88	10	41	7	21	30	54	8	41	30	21	1533	73	9
Washington	76	20	64	22	89	5	41	7	24	10	58	2	39	25	31	1496	63	32
West Virginia	69	46	64	22	81	46	28	45	22	18	40	47	21	66	46	1501	15	50
Wisconsin	78	12	61	39	88	10	40	10	21	30	52	15	35	73	5	1771	4	12
Wyoming	80	4	70	4	87	21	40	10	26	5	49	27	22	100	22	1737	3	20

Section 3: Outcomes, Expectations and Funding

Current outcomes and funding for Kansas and other states

Here are the important facts from the previous four table:

Peer States:

1. Kansas ranks higher in outcomes than nine of the 11 *overall peer states*; the two ranking higher provide more funding. Four of the nine ranking lower spend more than Kansas; five spend less.
2. Kansas ranks higher in outcomes than any of the nine *student peer states*. Four of the nine spend more than Kansas; the other five spend less. **Kansas has better classroom outcomes than the states with the most similar student population.**
3. Kansas ranks higher in outcomes than 10 of the 13 *adult population peers*. The three ranking higher than Kansas provide more funding. Five of the ten ranking below Kansas spend more; five spend less.
4. Kansas ranks higher in outcomes than 9 of the 11 *population distribution peers*. The two ranking higher than Kansas provide more funding. Four of the nine ranking below Kansas spend more; five spend less.
5. Many states that spend more than Kansas have lower outcomes; therefore, it clear that higher funding per pupil does not by itself guarantee better outcomes. But more lower-spending states have lower spending.
6. The highest achieving states – and all states that exceed Kansas in classroom outcomes – spend more than Kansas. **Kansas is both a higher achieving state and a highly efficient state based on results for dollars spent, especially compared to similar states.**

Aspiration States:

1. Every *aspiration state* (higher overall achievement than Kansas) provides more total revenue per pupil than Kansas.
2. The highest achieving states also tend to have lower rates of childhood poverty and free/reduced lunch participation. This is certainly a factor in their higher outcomes. High education outcomes have a strong positive correlation with low poverty and high income levels.
3. At the same time, low poverty and high income have a strong positive correlation with high education outcomes – and high educational outcomes have a correlation with higher funding levels. **In other words, prosperous states likely have high education outcomes in part because they are prosperous – but they are also prosperous because they have high educational outcomes.**

We often hear the phrase: money matters in school funding for achievement, but how you spend the money is more important than the amount you spend. This data indicates the amount *and* how it is spent are **both important**. States must spend *enough*, and spend it *correctly*. Kansas total funding is at or below average; Kansas poverty/low income rates are around or slightly below average; and Kansas per capita income is about average. Yet Kansas achievement is among the top states in the nation. Clearly, Kansas schools are either spending less money to get the same or better results than higher spending states, or spending the same amount to get better results than similar states – the very definition of efficiency.

Kansas funding and outcomes: relationship over time

Ten years ago, the Kansas Legislative Post Audit Division was commissioned to do a cost study for public education. Part of the study looked at educational outcomes, and found a strong positive correlation between increased funding of Kansas schools and educational outcomes on state tests. There is no more reason to doubt the accuracy of that finding than other Post Audit findings. Similarly, when LPA school efficiency audit finds that a school district is spending more than other comparable districts in a certain area, that fact is not really under dispute.

The debate is over what conclusions to draw from those facts. It is certainly possible to believe there are other reasons for higher achievement than higher spending; just as it's possible for a local school board to believe there are reasons to

justify higher-than-average spending in certain budget areas to meet specific community needs and values. We don't think LPA should be considered wrong when it suggests more money is needed, but is always right when it suggests money could be saved.

KASB members tend to believe the LPA cost study's conclusions about funding and outcomes because it confirms their own experiences in "maintaining, developing and operating" local public schools. When schools receive a "real" increase in funding (more than inflation or other basic operating costs) it allows the following:

1. Hire more teachers and instructional staff to add or enhance programs for specific groups of students to either "catch up" or "go faster and farther."
2. Add new student and family services such as transportation, health, security and technology.
3. Improve instruction through better teacher training and techniques, more effective curriculum standards and support materials, and more intensive supervision and evaluation of teachers and students.
4. Improve the physical school facility for safety, educational effectiveness and operational efficiency, and
5. Keep salaries and benefits competitive.

When school funding has increased in real terms, Kansas schools have done all of these things. When funding was reduced or did not equal basic inflationary costs, schools were not able to do these things, or had to begin undoing them. KASB has prepared a new report on Kansas school employment patterns, which use the "categories" of employees presented to the K-12 Commission in November. It shows virtually all increases in school staffing have been in the "classroom" areas of instruction, instructional support and student support. The other major areas of school district spending increases have been capital costs for bond issues approved by voters, capital outlay and state pension contributions.

According to the Kansas State Department of Education, total expenditures per pupil in Kansas increased from \$7,767 in 2000 to \$12,662 in 2009, the high mark before the Great Recession – an increase of 63% or 7% per year, compared to an average inflation rate of 2.7%. From 2009 to 2015, per pupil expenditures rose to \$13,124, or 3.7% (0.06% average per year, compared to inflation averaging 1.7% per year).

The K-12 Committee received a report in November that State Reading and Math assessment scores increased from 50% meeting the minimum proficiency standard in 2003 to 73.1% in reading and 68.1% in math in 2005. After some changes were made in the test, from 2006 to 2011 performance rose from 78% to 87.5% in reading and 68.1% to 84.6% in math. Between 2011 and 2013, performance dropped to 84.7% in reading and 78.3% in math in the last year the test was given. (A new test adopted in 2015 cannot be compared to the previous instrument.)

Likewise a KASB report issued last month noted that combined Kansas performance on the National Assessment of Education Progress reading and math tests improved from 1998 and 2000 to 2007, was basically level from 2007 to 2011, and declined from 2011 to 2015.

Finally, Kansas average Freshman Graduate rate for all students increased from 77% in 2003 to 89% in 2012, but dropped to 85.7% in 2013, the most recent year available.

Obviously, the performance indicators have not moved in lock-step. But it is clear that when Kansas school funding was consistently rising in real terms, student achievement generally improved, even for a few years after funding patterns changed. In recent years, when funding has been much more limited, outcomes leveled off and even declined.

Long-term Education Progress

It is easy to criticize the pace of educational improvement or current status of results. For example, we often hear disappointment or criticism that "only" 32% of Kansas students tested scored "college ready" on all four ACT benchmarks. However, the national average is just 28%. Kansas has the same average as the Midwest Aspirational states. In 2006, the Kansas percentage was 25%.

More importantly, only about 30% of adults nationally age 25-29 have a bachelor's degree. In 1974, it was just 20% - it took 40 years to increase the national average of young adult with a four-year degree by ten percentage points – and that was a 50% increase!

In other words, a Kansas increase from 25% to 32% on ACT “all four” benchmarks sounds low and slow, but in context, it represents significant improvement. KASB believes closer focus on college and career readiness, combined with appropriate resources, is likely to further improve that mark.

The same is true for other educational measure. High school graduates rates are at an all-time high. More people have postsecondary credentials than ever more in history. The long-term National Assessment of Educational Process, which goes back to the 1970's, has shown gradual improvement for all student groups.

Current education levels are low compared to where we aspire to be – not to where we have been in the past or where most other states are now.

Figure 1: Map of States

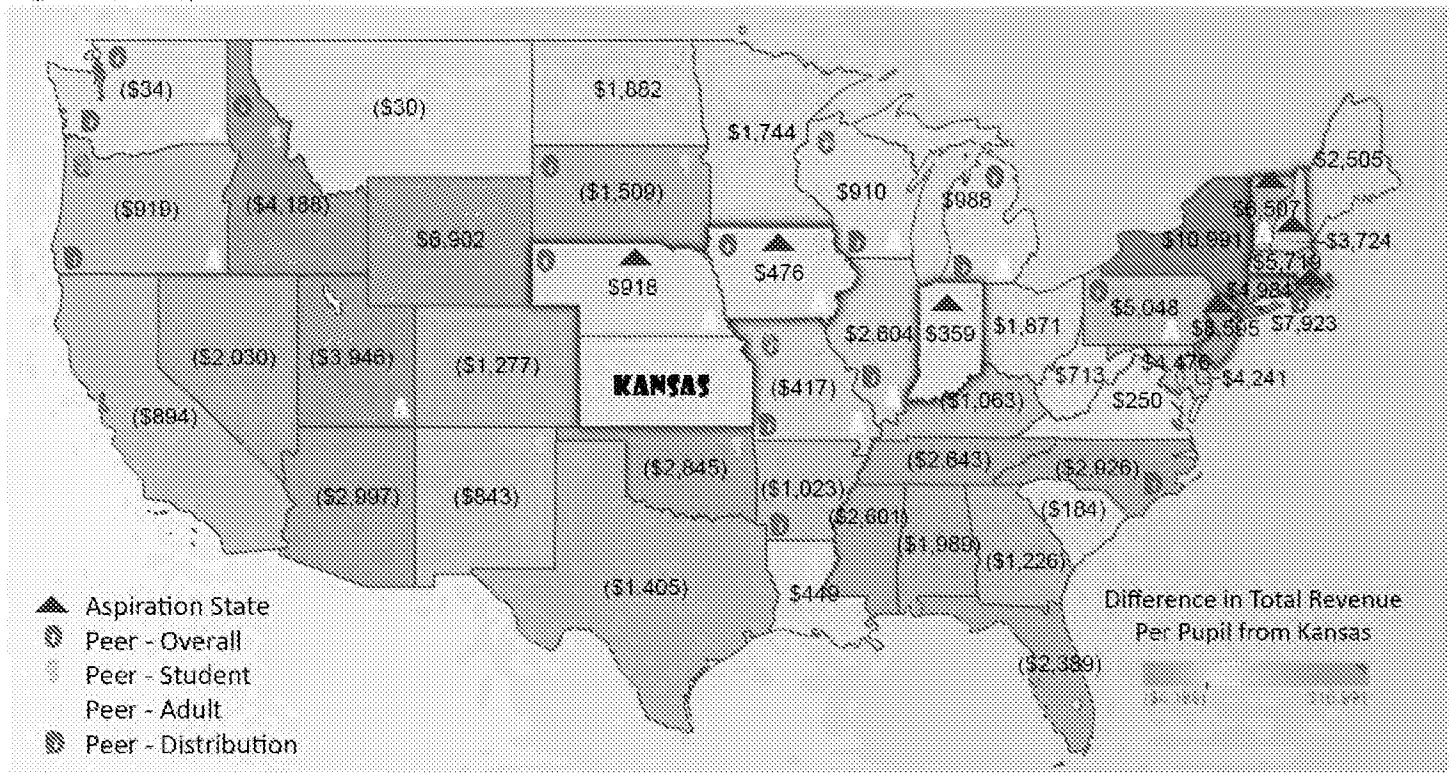


Figure one shows the amount in Total Revenue Per Pupil each state differs from Kansas, along with an indication of whether each state belongs to the Aspiration, Overall Peer, Student Peer, Adult Peer, and/or Distribution Peer groups.

Section 4: Opportunities for Efficiencies

Review of other states

KASB used data from the publication “Public Education Finances 2013” from the U.S. Census Bureau and National Center for Education Statistics to examine how Kansas compares to other states in various aspects of school finance, and implications for efficiencies.

Table 5. School District Revenue Sources (Page 14)

Kansas provides less total funding than states with higher performance. In 2013, the most recent year available for all states, Kansas provided total revenue per pupil of \$11,596, which was nearly \$3,000 less than the average of all aspiration states that have better outcomes and almost \$600 less than the “Midwest” aspiration states only.

Kansas provides less funding than the average of peer states. Kansas spending was also less than the average of overall peers, student peers, adult population peers and population distribution peers. Yet Kansas outperforms many peer states that spend *more* money, and underperforms *only* states that spend more money.

Kansas is unusually low in federal funding. Kansas is much lower than the national average, aspiration states and all peer groups in federal revenues, both in terms of dollars per pupil and percent of total revenue, ranking 44th and 41st. Other aspiration states also tend to rank low, probably because they tend to have fewer low income students. But Kansas also receives considerably less federal revenue than peer states that are “most like” Kansas.

Kansas is relatively high in state-appropriated aid, but that is more than offset by lower local funding. Kansas provides approximately \$1,000 more per pupil in state aid than the U.S. average, but provides almost \$1,500 less in local revenues. This reflects Kansas Legislative choices to use state revenues to reduce local property taxes for schools. The Midwest aspiration states and population distribution peers are closest to Kansas in the percent of revenue from state aid. All aspiration groups and peer groups provide a higher percentage of local revenues.

This fact is why the Kansas state general fund spends a higher share on K-12 education than most states, even though Kansas school districts are below average in *total* revenues. Other states spend less at the state level but require or provide more local revenue.

The data does not show how and to what extend state finance formula “equalize” local revenue to provide constitutionally equitable funding in the various states.

Table 5: School District Revenue Sources

Geographic area	Elementary-secondary revenue								Percent of Revenue by source								
	Total		Federal		State		Local		Federal			State			Local		
	Per Pupil	Rank	Per Pupil	Rank	Per Pupil	Rank	Per Pupil	Rank	Percent of Revenue	Rank	Percent of Revenue	Rank	Percent of Revenue	Rank			
United States	12,380		1,126		5,650		5,603		9.1%		45.6%		45.3%				
Aspiration Averages																	
Aspiration	14,276		986		5,974		7,316		7.2%		42.6%		50.2%				
Aspiration East	16,318		880		6,200		9,238		5.4%		37.9%		56.7%				
Aspiration MW	12,234		1,093		5,749		5,393		8.9%		47.3%		43.8%				
Kansas	11,596	27	861	44	6,537	19	4,198	31	7.4%	41	56.4%	15	36.2%	33			
Peer Averages																	
Overall Peers	12,423		1,198		6,074		5,151		9.7%		48.6%		41.7%				
Student Peers	12,412		1,064		5,953		5,395		8.6%		49.0%		42.4%				
Population Peers	12,534		1,155		5,827		5,551		9.2%		46.0%		44.8%				
Pop. Dis. Peers	11,904		1,234		6,527		4,143		10.5%		54.0%		35.5%				
Alabama	9,607	41	1,090	27	5,236	34	3,281	41	11.3%	17	54.5%	17	34.2%	35			
Alaska	19,415	4	2,448	1	13,025	2	3,941	33	12.6%	9	67.1%	5	20.3%	47			
Arizona	8,599	48	1,251	17	3,116	50	4,232	30	14.6%	5	36.2%	45	49.2%	19			
Arkansas	10,573	35	1,198	20	8,053	8	1,322	48	11.3%	18	76.2%	3	12.5%	49			
California	10,702	33	1,262	15	5,660	26	3,780	34	11.8%	15	52.9%	18	35.3%	34			
Colorado	10,319	38	818	48	4,340	42	5,161	20	7.9%	33	42.1%	33	50.0%	16			
Connecticut	19,519	3	839	45	7,475	11	11,205	3	4.3%	50	38.3%	43	57.4%	4			
Delaware	15,837	11	1,273	12	9,471	5	5,092	22	8.0%	32	59.8%	11	32.4%	40			
Florida	9,207	43	1,129	24	3,528	48	4,549	27	12.3%	11	38.3%	42	49.4%	18			
Georgia	10,370	37	1,073	29	4,503	40	4,794	25	10.3%	21	43.4%	31	46.2%	22			
Hawaii	12,621	18	1,682	3	10,624	3	314	50	13.3%	6	84.2%	2	2.5%	51			
Idaho	7,408	50	877	41	4,698	38	1,833	46	11.8%	14	63.4%	7	24.7%	46			
Illinois	14,200	13	1,117	26	5,021	36	8,063	8	7.9%	35	35.4%	48	56.8%	6			
Indiana	11,955	25	977	35	7,483	10	3,495	38	8.2%	31	62.6%	8	29.2%	43			
Iowa	12,072	23	919	38	6,243	20	4,910	24	7.6%	38	51.7%	21	40.7%	28			
Kansas	11,596	27	861	44	6,537	19	4,198	31	7.4%	41	56.4%	15	36.2%	33			
Kentucky	10,533	36	1,267	14	5,782	24	3,484	39	12.0%	13	54.9%	16	33.1%	38			
Louisiana	12,045	24	1,832	2	5,022	35	5,192	19	15.2%	2	41.7%	34	43.1%	24			
Maine	14,101	14	1,064	32	5,667	25	7,371	11	7.5%	40	40.2%	37	52.3%	13			
Maryland	16,072	10	964	36	7,092	15	8,017	9	6.0%	46	44.1%	30	49.9%	17			
Massachusetts	17,315	7	886	40	6,966	16	9,463	4	5.1%	49	40.2%	36	54.7%	8			
Michigan	12,584	19	1,185	21	7,155	14	4,244	29	9.4%	27	56.9%	14	33.7%	37			
Minnesota	13,340	17	808	49	8,464	7	4,068	32	6.1%	45	63.5%	6	30.5%	42			
Mississippi	8,995	44	1,436	8	4,491	41	3,068	42	16.0%	1	49.9%	24	34.1%	36			
Missouri	11,179	31	997	33	4,721	37	5,462	16	8.9%	28	42.2%	32	48.9%	20			
Montana	11,566	28	1,475	6	5,521	29	4,571	26	12.8%	8	47.7%	26	39.5%	29			
Nebraska	12,514	20	1,208	19	4,014	45	7,292	12	9.7%	24	32.1%	49	58.3%	3			
Nevada	9,566	42	908	39	5,921	23	2,737	44	9.5%	26	61.9%	10	28.6%	44			
New Hampshire	15,320	12	873	43	5,435	30	9,013	6	5.7%	47	35.5%	47	58.8%	2			
New Jersey	20,191	2	837	46	7,812	9	11,541	2	4.1%	51	38.7%	40	57.2%	5			
New Mexico	10,753	32	1,587	4	7,341	12	1,826	47	14.8%	4	68.3%	4	17.0%	48			
New York	22,587	1	1,268	13	8,986	6	12,332	1	5.6%	48	39.8%	38	54.6%	9			
North Carolina	8,670	47	1,076	28	5,375	32	2,219	45	12.4%	10	62.0%	9	25.6%	45			
North Dakota	13,478	15	1,444	7	6,784	18	5,250	18	10.7%	20	50.3%	23	38.9%	30			
Ohio	13,467	16	1,067	30	5,571	28	6,829	13	7.9%	34	41.4%	35	50.7%	14			
Oklahoma	8,751	46	1,066	31	4,304	43	3,381	40	12.2%	12	49.2%	25	38.6%	31			
Oregon	10,677	34	836	47	5,393	31	4,447	28	7.8%	36	50.5%	22	41.7%	25			
Pennsylvania	16,644	8	1,262	16	6,014	22	9,368	5	7.6%	39	36.1%	46	56.3%	7			
Rhode Island	16,580	9	1,418	9	6,172	21	8,990	7	8.6%	30	37.2%	44	54.2%	10			
South Carolina	11,412	30	1,127	25	5,288	33	4,996	23	9.9%	23	46.3%	27	43.8%	23			
South Dakota	10,087	40	1,495	5	3,131	49	5,461	17	14.8%	3	31.0%	50	54.1%	11			
Tennessee	8,953	45	1,175	22	4,129	44	3,650	37	13.1%	7	46.1%	28	40.8%	27			
Texas	10,191	39	1,163	23	3,928	47	5,099	21	11.4%	16	38.5%	41	50.0%	15			
Utah	7,650	49	729	50	3,976	46	2,945	43	9.5%	25	52.0%	20	38.5%	32			
Vermont	18,103	6	1,283	11	16,009	1	812	49	7.1%	43	88.4%	1	4.5%	50			
Virginia	11,846	26	877	42	4,644	39	6,325	14	7.4%	42	39.2%	39	53.4%	12			
Washington	11,562	29	992	34	6,814	17	3,756	36	8.6%	29	58.9%	12	32.5%	39			
West Virginia	12,309	22	1,357	10	7,182	13	3,770	35	11.0%	19	58.3%	13	30.6%	41			
Wisconsin	12,506	21	958	37	5,603	27	5,945	15	7.7%	37	44.8%	29	47.5%	21			
Wyoming	18,498	5	1,240	18	9,626	4	7,632	10	6.7%	44	52.0%	19	41.3%	26			

Table 6 and 7. Major School District Expenditure Categories, Amounts and Percentages (Pages 16-17)

Kansas spending is below the national average, high performing states and similar states. Kansas ranks 27th in total expenditures (which is slightly different than total revenues), at least \$1,000 per pupil below all peer and aspiration state groups except population distribution peers and Midwest aspiration states, where Kansas trails by \$500.

Kansas spends a higher share of total spending on buildings and equipment and less on general operations than most states. Kansas ranks 28th in “current “spending per pupil, which includes annual “operating costs” such as salaries, benefits, utilities, most classroom materials, food and fuel. However, Kansas ranks 42nd in the *percent* of total expenditures going to current expenditures, and ranks 9th in capital outlay (building and equipment) and 12th in debt service (payment on bonds, etc.).

Kansas school districts have little flexibility in the total amount of current spending for operating costs. Note that in Kansas, current expenditures in 2013 were almost entirely controlled by the Legislature (which set base state aid, pupil weightings, limits on local option budgets and KPERS contributions), while capital outlay and debt services was largely controlled by local voters (capital outlay levies subject to protest petition and bond issues approved by election). School districts could not “choose” to spend more on current operations, and local voters could only increase spending on capital costs, not operating expenditures. (Districts that previously qualified for capital outlay state aid received some additional flexibility in the block grants.)

It should also be noted that has high student outcomes while spending more on capital costs. This does not necessary mean these expenditures directly contributed to classroom success, but these expenditures have not resulted in lower student success.

Table 6: School District Expenditures: Major Categories

Geographic area	Elementary-secondary expenditure							
	Total Spending		Current Spending		Capital Outlay		Debt Service, Other	
	Per Pupil	Rank	Per Pupil	Rank	Per Pupil	Rank	Per Pupil	Rank
United States	12,346		10,985		973		388	
Aspiration Averages								
Aspiration	15,008		13,819		930		259	
Aspiration East	17,273		16,287		775		211	
Aspiration MW	11,989		10,528		1,138		323	
Kansas	11,496	27	9,841	28	1,262	12	393	13
Peer Averages								
Overall Peers	12,516		11,125		1,018		373	
Student Peers	12,371		11,144		821		406	
Population Peers	12,660		11,211		1,077		372	
Pop. Dis. Peers	11,948		10,459		1,214		275	
Alabama	10,045	41	8,921	38	864	30	260	25
Alaska	20,337	2	18,264	3	1,896	3	177	39
Arizona	8,065	49	7,260	48	593	41	213	31
Arkansas	10,862	33	9,465	33	1,118	16	279	22
California	10,763	36	9,382	35	992	21	388	15
Colorado	10,166	40	8,732	39	891	29	543	5
Connecticut	18,358	4	17,166	4	941	25	251	27
Delaware	15,752	10	14,235	10	1,331	10	186	38
Florida	9,420	42	8,636	40	527	44	257	26
Georgia	10,285	38	9,179	36	970	23	136	43
Hawaii	12,697	19	11,903	16	794	34	0	49
Idaho	7,232	50	6,808	49	231	50	193	37
Illinois	13,827	14	12,458	14	939	26	431	12
Indiana	10,945	32	9,632	32	860	32	453	10
Iowa	12,177	23	10,366	26	1,569	5	242	29
Kansas	11,496	27	9,841	28	1,262	12	393	13
Kentucky	10,820	34	9,408	34	1,064	19	348	17
Louisiana	11,646	25	10,515	25	960	24	171	40
Maine	13,312	17	12,647	13	381	48	285	20
Maryland	15,162	11	13,855	11	1,112	18	195	36
Massachusetts	17,157	7	15,523	8	1,390	7	244	28
Michigan	12,470	20	11,157	22	697	37	616	4
Minnesota	13,430	16	11,626	18	1,267	11	536	6
Mississippi	8,863	46	8,164	46	580	42	119	45
Missouri	11,047	31	9,795	29	928	27	324	19
Montana	11,611	26	10,693	24	781	35	137	42
Nebraska	12,844	18	11,585	19	983	22	275	23
Nevada	9,391	43	8,389	43	515	45	488	8
New Hampshire	14,434	13	13,846	12	387	47	202	34
New Jersey	19,626	3	18,655	2	699	36	272	24
New Mexico	10,791	35	9,021	37	1,571	4	200	35
New York	22,902	1	20,939	1	1,514	6	449	11
North Carolina	8,879	45	8,434	42	445	46	0	49
North Dakota	14,450	12	12,022	15	2,223	2	204	32
Ohio	13,597	15	11,881	17	1,238	14	478	9
Oklahoma	8,604	47	7,709	47	830	33	65	47
Oregon	11,092	30	9,854	27	609	39	629	3
Pennsylvania	16,584	8	15,010	9	924	28	649	2
Rhode Island	16,190	9	15,600	7	257	49	333	18
South Carolina	11,364	29	9,667	31	1,182	15	516	7
South Dakota	10,207	39	8,587	41	1,378	8	241	30
Tennessee	9,010	44	8,284	45	569	43	158	41
Texas	10,313	37	8,364	44	1,117	17	832	1
Utah	8,146	48	6,701	50	1,242	13	203	33
Vermont	17,875	6	17,126	5	624	38	126	44
Virginia	12,170	24	11,025	23	861	31	283	21
Washington	11,474	28	9,731	30	1,373	9	370	16
West Virginia	12,350	21	11,276	20	1,008	20	65	46
Wisconsin	12,209	22	11,213	21	604	40	392	14
Wyoming	18,150	5	15,790	6	2,337	1	23	48

Table 7: School District Expenditures: Major Categories by Percentage

Geographic area	Percent of Total Expenditures in Major Categories					
	Current Spending		Capital Outlay		Debt Service, Other	
	As % of Total	Rank	As % of Total	Rank	As % of Total	Rank
United States	89.0%		7.9%		3.1%	
Aspiration Averages						
Aspiration	91.5%		6.6%		1.9%	
Aspiration East	94.3%		4.5%		1.2%	
Aspiration MW	87.8%		9.5%		2.8%	
Kansas	85.6%	42	11.0%	9	3.4%	12
Peer Averages						
Overall Peers	88.9%		8.0%		3.1%	
Student Peers	89.8%		6.9%		3.3%	
Population Peers	88.2%		8.8%		3.0%	
Pop. Dis. Peers	87.7%		9.9%		2.4%	
Alabama	88.8%	32	8.6%	21	2.6%	21
Alaska	89.8%	26	9.3%	17	0.9%	44
Arizona	90.0%	25	7.4%	29	2.6%	20
Arkansas	87.1%	37	10.3%	12	2.6%	22
California	87.2%	36	9.2%	18	3.6%	10
Colorado	85.9%	41	8.8%	20	5.3%	3
Connecticut	93.5%	9	5.1%	43	1.4%	38
Delaware	90.4%	21	8.4%	22	1.2%	43
Florida	91.7%	14	5.6%	38	2.7%	18
Georgia	89.2%	30	9.4%	15	1.3%	40
Hawaii	93.7%	8	6.3%	37	0.0%	49
Idaho	94.1%	7	3.2%	48	2.7%	19
Illinois	90.1%	24	6.8%	32	3.1%	16
Indiana	88.0%	34	7.9%	27	4.1%	7
Iowa	85.1%	43	12.9%	6	2.0%	29
Kansas	85.6%	42	11.0%	9	3.4%	12
Kentucky	86.9%	39	9.8%	13	3.2%	14
Louisiana	90.3%	22	8.2%	24	1.5%	33
Maine	95.0%	5	2.9%	49	2.1%	27
Maryland	91.4%	16	7.3%	30	1.3%	41
Massachusetts	90.5%	20	8.1%	26	1.4%	34
Michigan	89.5%	28	5.6%	39	4.9%	5
Minnesota	86.6%	40	9.4%	16	4.0%	8
Mississippi	92.1%	10	6.5%	35	1.3%	39
Missouri	88.7%	33	8.4%	23	2.9%	17
Montana	92.1%	11	6.7%	33	1.2%	42
Nebraska	90.2%	23	7.7%	28	2.1%	26
Nevada	89.3%	29	5.5%	42	5.2%	4
New Hampshire	95.9%	2	2.7%	50	1.4%	36
New Jersey	95.1%	4	3.6%	46	1.4%	37
New Mexico	83.6%	47	14.6%	4	1.8%	31
New York	91.4%	15	6.6%	34	2.0%	30
North Carolina	95.0%	6	5.0%	44	0.0%	49
North Dakota	83.2%	48	15.4%	2	1.4%	35
Ohio	87.4%	35	9.1%	19	3.5%	11
Oklahoma	89.6%	27	9.6%	14	0.8%	45
Oregon	88.8%	31	5.5%	41	5.7%	2
Pennsylvania	90.5%	19	5.6%	40	3.9%	9
Rhode Island	96.4%	1	1.6%	51	2.1%	28
South Carolina	85.1%	44	10.4%	11	4.5%	6
South Dakota	84.1%	46	13.5%	5	2.4%	24
Tennessee	91.9%	12	6.3%	36	1.8%	32
Texas	81.1%	50	10.8%	10	8.1%	1
Utah	82.3%	49	15.2%	3	2.5%	23
Vermont	95.8%	3	3.5%	47	0.7%	46
Virginia	90.6%	18	7.1%	31	2.3%	25
Washington	84.8%	45	12.0%	8	3.2%	13
West Virginia	91.3%	17	8.2%	25	0.5%	47
Wisconsin	91.8%	13	4.9%	45	3.2%	15
Wyoming	87.0%	38	12.9%	7	0.1%	48

Table 8. Outstanding Debt and Cash and Securities on Hand at end of Year (Page 19)

Kansas ranks high in debt for buildings and equipment. As would be expected given its high spending on debt service, Kansas also ranks high (12th) in outstanding debt per pupil and 10th in debt as a percentage of annual expenditures (10th). This may reflect a higher willingness of Kansas voters to approve construction bonds, the fact that Kansas voters have few other ways to increase funding, more generous state support for construction debt, or accelerated efforts to pass bond issue before state aid was reduced.

Kansas ranks high in annual cash balances. Kansas also ranks high in cash and security on hand at the end of the year. (This differs from the “cash balances” by presumably including bond proceeds invested in securities before spending.) However, the amount per pupil and percentage of expenditure is similar to the adult population peers and virtually the same as Midwest aspiration states. In part, Kansas likely has higher cash on hand because of the schedule of bond payments and local revenues.

Table 8: Outstanding Debt and Cash and Security on Hand at end of Year

Geographic area	Outstanding Debt		Cash and Securities on hand at end of the year		Outstanding Debt		Cash and Securities	
	Per Pupil	Rank	Per Pupil	Rank	Percent of expenditures	Rank	Percent of expenditures	Rank
United States	8,597		3,770		69.6%		30.5%	
Aspiration Averages								
Aspiration	6,477		2,776		47.2%		21.2%	
Aspiration East	5,076		1,170		29.3%		6.6%	
Aspiration MW	8,345		4,917		71.1%		40.8%	
Kansas	9,488	12	4,915	13	82.5%	10	42.8%	9
Peer Averages								
Overall Peers	8,792		4,518		70.7%		38.5%	
Student Peers	8,753		3,881		71.8%		32.2%	
Population Peers	8,741		4,906		69.2%		41.0%	
Pop. Dis. Peers	7,030		4,216		59.5%		37.8%	
Alabama	6,872	21	2,982	27	68.4%	16	29.7%	27
Alaska	10,080	10			49.6%	30	NA	
Arizona	4,534	40	2,801	29	56.2%	24	34.7%	20
Arkansas	7,671	17	2,727	30	70.6%	15	25.1%	32
California	8,799	15	5,301	7	81.7%	11	49.3%	4
Colorado	9,087	13	4,757	16	89.4%	9	46.8%	5
Connecticut	5,708	31	274	42	31.1%	40	1.5%	42
Delaware	4,601	38	1,042	38	29.2%	43	6.6%	40
Florida	5,756	28	2,259	35	61.1%	20	24.0%	33
Georgia	2,733	46	3,421	24	26.6%	45	33.3%	22
Hawaii	0	50			0.0%	50	NA	
Idaho	4,795	37	2,149	37	66.3%	18	29.7%	26
Illinois	10,144	9	7,681	1	73.4%	14	55.6%	2
Indiana	11,478	8	3,866	19	104.9%	3	35.3%	19
Iowa	6,688	23	5,661	4	54.9%	26	46.5%	6
Kansas	9,488	12	4,915	13	82.5%	10	42.8%	9
Kentucky	8,112	16	2,455	33	75.0%	13	22.7%	34
Louisiana	5,717	29	4,864	15	49.1%	31	41.8%	11
Maine	4,588	39	1,018	39	34.5%	37	7.7%	38
Maryland	4,898	36			32.3%	39	NA	
Massachusetts	5,606	33	225	43	32.7%	38	1.3%	43
Michigan	12,995	5	5,263	8	104.2%	4	42.2%	10
Minnesota	13,454	4	5,210	10	100.2%	7	38.8%	14
Mississippi	3,464	42	3,415	25	39.1%	35	38.5%	15
Missouri	7,415	19	5,123	12	67.1%	17	46.4%	7
Montana	3,428	44	5,373	6	29.5%	42	46.3%	8
Nebraska	6,867	22	5,223	9	53.5%	29	40.7%	12
Nevada	9,717	11	2,583	32	103.5%	6	27.5%	30
New Hampshire	4,348	41	992	40	30.1%	41	6.9%	39
New Jersey	6,961	20	2,619	31	35.5%	36	13.3%	37
New Mexico	5,962	25	3,833	20	55.3%	25	35.5%	18
New York	12,355	6	3,766	21	53.9%	28	16.4%	36
North Carolina	5,607	32			63.2%	19	NA	
North Dakota	3,442	43	4,305	17	23.8%	46	28.8%	25
Ohio	5,814	27	4,874	14	42.8%	34	35.8%	16
Oklahoma	2,402	47	2,439	34	27.9%	44	28.3%	29
Oregon	11,511	7	2,810	28	103.8%	5	25.3%	31
Pennsylvania	15,674	2	5,638	5	94.5%	8	34.0%	21
Rhode Island	7,628	18	102	45	47.1%	32	0.6%	45
South Carolina	16,948	1	4,060	18	149.1%	1	35.7%	17
South Dakota	5,900	26	5,970	2	57.8%	23	58.5%	1
Tennessee	5,216	34	106	44	57.9%	22	1.2%	44
Texas	13,876	3	5,166	11	134.5%	2	50.1%	3
Utah	4,940	35	3,248	26	60.6%	21	39.9%	13
Vermont	3,388	45	844	41	19.0%	47	4.7%	41
Virginia	6,624	24			54.4%	27	NA	
Washington	9,078	14	3,736	22	79.1%	12	32.6%	23
West Virginia	1,497	48	2,256	36	12.1%	48	18.3%	35
Wisconsin	5,713	30	3,609	23	46.8%	33	29.6%	28
Wyoming	674	49	5,718	3	3.7%	49	31.5%	24

Table 9: Federal Revenue for Public Elementary-Secondary School Systems by State

Table 9. Federal Revenue

Kansas ranks low in federal education aid. Kansas received less aid per pupil for Title I programs – the main federal education program - than any aspiration or peer groups of states. Kansas receives more per pupil for child nutrition programs than aspiration or peer groups. Kansas revenue for another major federal aid program – special education – was not provided separately.

Geographic area	Distributed through state										Direct federal aid					
	Total through State		Title I		Special Education		Child Nutrition		Vocational Ed		All Other		Total Direct		Impact Aid	
	Per Pupil	Rank	Per Pupil	Rank	Per Pupil	Rank	Per Pupil	Rank	Per Pupil	Rank	Per Pupil	Rank	Per Pupil	Rank	Per Pupil	Rank
United States	1,033		297		230		285		11		209		93		29	
Aspiration Averages																
Aspiration	940		248		252		223		13		203		57		16	
Aspiration East	927		251		253		201		16		206		43		6	
Aspiration MW	958		245		251		253		10		200		76		30	
Kansas	814	43	238	38	(N)	(N)	275	20	4	48	297	9	48	36	43	13
Peer Averages																
Overall Peers	955		283		234		247		12		179		243		152	
Student Peers	978		282		238		254		14		190		86		21	
Population Peers	935		273		235		241		12		173		221		133	
Pop. Dis. Peers	960		286		232		228		14		200		274		186	
Alabama	1,063	19	348	16	241	22	349	8	15	19	110	47	28	45	5	37
Alaska	1,173	9	350	14	257	14	303	17	22	6	241	13	1,275	1	1,013	1
Arizona	1,075	18	348	15	183	45	316	11	20	11	209	19	176	8	185	7
Arkansas	1,117	16	335	17	226	31	344	9	17	14	195	24	80	23	1	43
California	1,171	10	310	25	299	1	306	15	8	40	247	12	92	20	18	21
Colorado	695	49	195	48	175	46	211	44	8	42	107	48	123	14	58	11
Connecticut	761	47	205	45	234	23	204	45	13	24	105	49	78	24	0	45
Delaware	1,273	5	334	18	253	15	303	16	30	2	354	7	0	50	0	45
Florida	1,045	23	310	24	229	28	315	12	13	25	178	30	85	22	3	40
Georgia	1,029	26	317	21	189	42	360	4	10	38	152	36	45	40	13	27
Hawaii	1,161	12	252	35	210	36	237	32	12	27	449	3	521	3	436	3
Idaho	832	41	204	46	192	41	265	23	11	33	160	33	46	39	20	20
Illinois	1,040	24	316	22	279	7	254	24	14	21	177	31	77	25	17	23
Indiana	961	31	245	37	247	18	274	21	7	43	187	27	17	47	5	36
Iowa	881	37	189	49	242	21	234	34	11	31	205	22	38	41	1	42
Kansas	814	43	238	38	(N)	(N)	275	20	4	48	297	9	48	36	43	13
Kentucky	1,169	11	360	12	(N)	(N)	365	2	(N)	(N)	444	4	98	19	0	45
Louisiana	1,685	1	459	1	245	20	364	3	15	20	602	1	146	11	10	32
Maine	997	28	296	28	260	13	253	25	11	32	178	29	67	29	12	28
Maryland	890	36	226	39	227	30	233	35	10	36	195	25	74	27	26	16
Massachusetts	840	39	209	43	280	6	187	48	11	30	152	35	46	38	0	45
Michigan	1,050	22	312	23	289	3	250	28	15	18	183	28	135	12	14	26
Minnesota	746	48	200	47	208	37	213	41	8	41	117	45	62	32	24	17
Mississippi	1,347	3	405	3	247	19	446	1	12	28	238	14	89	21	4	39
Missouri	943	33	247	36	199	40	275	19	13	23	208	20	54	34	28	15
Montana	1,024	27	391	7	231	24	228	36	19	13	155	34	451	4	373	4
Nebraska	1,033	25	299	27	264	10	252	26	10	37	208	21	175	9	83	9
Nevada	844	38	284	30	166	48	248	29	12	26	134	42	63	30	8	33
New Hampshire	838	40	214	41	185	43	151	49	20	10	269	11	35	42	0	45
New Jersey	822	42	208	44	263	11	218	39	6	46	127	44	16	48	16	25
New Mexico	1,179	8	404	4	294	2	6	50	25	4	450	2	408	5	211	6
New York	1,241	6	392	6	265	9	280	18	6	47	299	8	27	46	24	18
North Carolina	965	30	282	31	226	32	309	14	0	49	148	39	111	16	11	29
North Dakota	1,059	20	410	2	276	8	198	47	23	5	152	37	386	6	222	5
Ohio	994	29	324	20	230	26	245	31	22	7	173	32	73	28	44	44
Oklahoma	941	34	269	33	205	39	315	13	19	12	133	43	125	13	65	10
Oregon	803	44	271	32	230	25	237	33	12	29	53	50	34	43	6	35
Pennsylvania	1,144	13	393	5	262	12	251	27	17	15	221	17	118	15	4	38
Rhode Island	1,386	2	364	10	285	4	271	22	31	1	434	5	32	44	17	22
South Carolina	1,123	15	333	19	227	29	355	5	17	16	192	26	4	49	3	41
South Dakota	949	32	362	11	220	33	213	42	10	35	144	41	545	2	444	2
Tennessee	1,127	14	308	26	229	27	349	7	20	9	221	18	47	37	7	34
Texas	1,052	21	286	29	168	47	352	6	11	34	236	16	111	17	24	19
Utah	669	50	112	50	183	44	214	40	9	39	151	38	60	33	11	30
Vermont	1,206	7	371	8	284	5	248	30	28	3	275	10	77	26	10	31
Virginia	770	46	210	42	212	35	223	37	14	22	112	46	106	18	40	14
Washington	801	45	218	40	213	34	221	38	7	44	144	40	190	7	45	12
West Virginia	1,306	4	359	13	249	17	324	10	16	17	357	6	52	35	0	45
Wisconsin	895	35	266	34	207	38	213	43	6	45	203	23	63	31	17	24
Wyoming	1,078	17	369	9	251	16	201	46	21	8	237	15	162	10	160	8

Table 10, 11 and 12. Current Expenditures by Major Function and Percentages (Pages 21-23)

Kansas ranks high on the share of current operating funds spent on instruction. As noted, Kansas ranks low in share of total expenditures going to current expenditures (which are largely capped by the state). However, Kansas ranks high in the percentage of current expenditures (which allocated by local school boards) going to instruction, which is defined as state law as “in the classroom” for the “policy goal” of spending 65% of revenues on instruction.

Table 10: Current Expenditures by Major Function (a)

Geographic area	Current Expenditures			Instruction		Pupil Support		Instructional Support	
	Total Expend. Per Pupil	Per Pupil	As % of Total	Per Pupil	As % of Current	Per Pupil	As % of Current	Per Pupil	As % of Current
United States	12,346	10,985	89.0%	6,652	60.6%	601	5.5%	502	4.6%
Aspiration Averages									
Aspiration	15,008	13,819	91.5%	8,524	61.7%	986	6.7%	549	4.0%
Aspiration East	17,273	16,287	94.3%	10,036	61.8%	1,344	8.2%	654	4.0%
Aspiration MW	11,989	10,528	87.8%	6,508	61.5%	509	4.9%	409	3.9%
Kansas	11,496	9,841	85.6%	6,077	61.8%	471	4.8%	377	3.8%
Peer Averages									
Overall Peers	12,516	11,125	88.9%	6,628	59.7%	668	5.9%	514	4.5%
Student Peers	12,371	11,144	89.8%	6,530	58.5%	743	6.4%	549	5.1%
Population Peers	12,660	11,211	88.2%	6,698	59.9%	660	5.7%	524	4.6%
Pop. Dis. Peers	11,948	10,459	87.7%	6,108	58.5%	600	5.7%	474	4.3%
Alabama	10,045	8,921	88.8%	5,034	56.4%	502	5.6%	400	4.5%
Alaska	20,337	18,264	89.8%	10,105	55.3%	1,497	8.2%	1,280	6.9%
Arizona	8,065	7,260	90.0%	4,061	55.9%	567	7.8%	410	5.6%
Arkansas	10,862	9,465	87.1%	5,329	56.3%	484	5.1%	798	8.4%
California	10,763	9,382	87.2%	5,508	58.7%	492	5.2%	515	5.5%
Colorado	10,166	8,732	85.9%	5,044	57.8%	418	4.8%	472	5.4%
Connecticut	18,358	17,166	93.5%	10,742	62.6%	1,079	6.3%	511	3.0%
Delaware	15,752	14,235	90.4%	8,686	61.0%	596	4.2%	258	1.8%
Florida	9,420	8,636	91.7%	5,162	59.8%	363	4.2%	523	6.1%
Georgia	10,285	9,179	89.2%	5,679	61.9%	425	4.6%	473	5.2%
Hawaii	12,697	11,903	93.7%	6,949	58.4%	1,089	9.1%	477	4.0%
Idaho	7,232	6,808	94.1%	4,092	60.1%	377	5.5%	293	4.3%
Illinois	13,827	12,458	90.1%	7,385	59.3%	830	6.7%	492	4.0%
Indiana	10,945	9,632	88.0%	5,521	57.3%	458	4.8%	369	3.8%
Iowa	12,177	10,366	85.1%	6,356	61.3%	585	5.6%	495	4.8%
Kansas	11,496	9,841	85.6%	6,077	61.8%	471	4.8%	377	3.8%
Kentucky	10,820	9,408	86.9%	5,348	56.8%	429	4.6%	523	5.6%
Louisiana	11,646	10,515	90.3%	5,905	56.2%	651	6.2%	542	5.2%
Maine	13,312	12,647	95.0%	7,317	57.9%	855	6.8%	610	4.8%
Maryland	15,162	13,855	91.4%	8,499	61.3%	629	4.5%	750	5.4%
Massachusetts	17,157	15,523	90.5%	9,859	63.5%	1,112	7.2%	856	5.5%
Michigan	12,470	11,157	89.5%	6,433	57.7%	869	7.8%	529	4.7%
Minnesota	13,430	11,626	86.6%	7,261	62.5%	301	2.6%	492	4.2%
Mississippi	8,863	8,164	92.1%	4,615	56.5%	397	4.9%	408	5.0%
Missouri	11,047	9,795	88.7%	5,728	58.5%	453	4.6%	422	4.3%
Montana	11,611	10,693	92.1%	6,352	59.4%	671	6.3%	408	3.8%
Nebraska	12,844	11,585	90.2%	7,646	66.0%	483	4.2%	362	3.1%
Nevada	9,391	8,389	89.3%	4,768	56.8%	444	5.3%	502	6.0%
New Hampshire	14,434	13,846	95.9%	8,753	63.2%	1,057	7.6%	437	3.2%
New Jersey	19,626	18,655	95.1%	11,071	59.3%	1,843	9.9%	563	3.0%
New Mexico	10,791	9,021	83.6%	5,225	57.9%	897	9.9%	243	2.7%
New York	22,902	20,939	91.4%	14,737	70.4%	615	2.9%	486	2.3%
North Carolina	8,879	8,434	95.0%	5,232	62.0%	443	5.3%	275	3.3%
North Dakota	14,450	12,022	83.2%	7,117	59.2%	498	4.1%	419	3.5%
Ohio	13,597	11,881	87.4%	6,741	56.7%	741	6.2%	723	6.1%
Oklahoma	8,604	7,709	89.6%	4,170	54.1%	530	6.9%	332	4.3%
Oregon	11,092	9,854	88.8%	5,783	58.7%	684	6.9%	351	3.6%
Pennsylvania	16,584	15,010	90.5%	9,519	63.4%	750	5.0%	472	3.1%
Rhode Island	16,190	15,600	96.4%	9,281	59.5%	1,637	10.5%	522	3.3%
South Carolina	11,364	9,667	85.1%	5,446	56.3%	749	7.8%	569	5.9%
South Dakota	10,207	8,587	84.1%	5,090	59.3%	466	5.4%	341	4.0%
Tennessee	9,010	8,284	91.9%	4,943	59.7%	381	4.6%	542	6.5%
Texas	10,313	8,364	81.1%	4,947	59.1%	415	5.0%	421	5.0%
Utah	8,146	6,701	82.3%	4,199	62.7%	230	3.4%	263	3.9%
Vermont	17,875	17,126	95.8%	10,462	61.1%	1,365	8.0%	760	4.4%
Virginia	12,170	11,025	90.6%	6,677	60.6%	544	4.9%	704	6.4%
Washington	11,474	9,731	84.8%	5,625	57.8%	651	6.7%	583	6.0%
West Virginia	12,350	11,276	91.3%	6,476	57.4%	551	4.9%	461	4.1%
Wisconsin	12,209	11,213	91.8%	6,527	58.2%	536	4.8%	542	4.8%
Wyoming	18,150	15,790	87.0%	9,252	58.6%	923	5.8%	931	5.9%

Comparison states spend more dollars on instruction, but a lower percentage of operating budgets. All aspiration groups and all peer groups of states spend more per pupil on *instruction* than Kansas – but because they all spend more

than Kansas overall, each group spends less on instruction as a percentage of current spending. Kansas spends 61.8% on instruction (except Eastern aspiration states, which average the same percentage as Kansas). All groups of peer states spend less than 60% on average.

Table 11: Current Expenditures by Major Function (b)

Geographic area	General Administration		School Administration		Operations & Maintenance		Pupil Transportation		Other Support	
	Per Pupil	As % of Current	Per Pupil	As % of Current	Per Pupil	As % of Current	Per Pupil	As % of Current	Per Pupil	As % of Current
United States	204	1.9%	586	5.3%	1,009	9.2%	485	4.4%	377	3.4%
Aspiration Averages										
Aspiration	315	2.3%	729	5.3%	1,244	9.0%	589	4.3%	334	2.5%
Aspiration East	356	2.2%	852	5.2%	1,448	8.8%	691	4.2%	341	2.0%
Aspiration MW	260	2.4%	565	5.4%	971	9.3%	452	4.4%	324	3.1%
Kansas	240	2.4%	567	5.8%	954	9.7%	392	4.0%	267	2.7%
Peer Averages										
Overall Peers	246	2.2%	592	5.4%	1,034	9.2%	466	4.2%	424	3.8%
Student Peers	234	2.1%	596	5.4%	975	8.8%	515	4.6%	446	4.0%
Population Peers	253	2.2%	599	5.4%	1,035	9.1%	476	4.2%	411	3.7%
Pop. Dis. Peers	278	2.7%	560	5.3%	1,023	9.7%	447	4.3%	347	3.3%
Alabama	198	2.2%	538	6.0%	830	9.3%	448	5.0%	196	2.2%
Alaska	260	1.4%	1,117	6.1%	2,147	11.8%	558	3.1%	655	3.6%
Arizona	86	1.2%	338	4.7%	818	11.3%	353	4.9%	236	3.2%
Arkansas	210	2.2%	482	5.1%	920	9.7%	381	4.0%	272	2.9%
California	96	1.0%	608	6.5%	894	9.5%	229	2.4%	484	5.2%
Colorado	138	1.6%	601	6.9%	809	9.3%	265	3.0%	555	6.4%
Connecticut	358	2.1%	985	5.7%	1,522	8.9%	884	5.1%	391	2.3%
Delaware	146	1.0%	772	5.4%	1,436	10.1%	768	5.4%	749	5.3%
Florida	75	0.9%	468	5.4%	861	10.0%	343	4.0%	211	2.4%
Georgia	117	1.3%	558	6.1%	678	7.4%	426	4.6%	269	2.9%
Hawaii	63	0.5%	738	6.2%	1,131	9.5%	373	3.1%	301	2.5%
Idaho	140	2.1%	389	5.7%	619	9.1%	337	4.9%	165	2.4%
Illinois	500	4.0%	631	5.1%	1,065	8.5%	581	4.7%	498	4.0%
Indiana	186	1.9%	556	5.8%	1,055	11.0%	600	6.2%	362	3.8%
Iowa	259	2.5%	591	5.7%	878	8.5%	389	3.8%	304	2.9%
Kansas	240	2.4%	567	5.8%	954	9.7%	392	4.0%	267	2.7%
Kentucky	217	2.3%	538	5.7%	831	8.8%	610	6.5%	246	2.6%
Louisiana	268	2.5%	606	5.8%	978	9.3%	623	5.9%	293	2.8%
Maine	423	3.3%	694	5.5%	1,304	10.3%	650	5.1%	162	1.3%
Maryland	140	1.0%	980	7.1%	1,276	9.2%	772	5.6%	393	2.8%
Massachusetts	201	1.3%	641	4.1%	1,332	8.6%	657	4.2%	358	2.3%
Michigan	178	1.6%	587	5.3%	930	8.3%	483	4.3%	533	4.8%
Minnesota	335	2.9%	439	3.8%	808	7.0%	624	5.4%	307	2.6%
Mississippi	255	3.1%	482	5.9%	826	10.1%	412	5.0%	193	2.4%
Missouri	315	3.2%	558	5.7%	961	9.8%	497	5.1%	229	2.3%
Montana	330	3.1%	586	5.5%	1,046	9.8%	527	4.9%	251	2.4%
Nebraska	336	2.9%	550	4.7%	981	8.5%	368	3.2%	306	2.6%
Nevada	106	1.3%	609	7.3%	877	10.5%	382	4.6%	315	3.8%
New Hampshire	474	3.4%	774	5.6%	1,166	8.4%	618	4.5%	160	1.2%
New Jersey	351	1.9%	863	4.6%	1,887	10.1%	936	5.0%	437	2.3%
New Mexico	181	2.0%	525	5.8%	938	10.4%	318	3.5%	249	2.8%
New York	332	1.6%	739	3.5%	1,712	8.2%	1,188	5.7%	573	2.7%
North Carolina	92	1.1%	530	6.3%	716	8.5%	382	4.5%	258	3.1%
North Dakota	521	4.3%	593	4.9%	1,083	9.0%	511	4.3%	341	2.8%
Ohio	308	2.6%	598	5.0%	1,012	8.5%	556	4.7%	631	5.3%
Oklahoma	261	3.4%	432	5.6%	856	11.1%	272	3.5%	253	3.3%
Oregon	126	1.3%	615	6.2%	795	8.1%	465	4.7%	630	6.4%
Pennsylvania	383	2.6%	571	3.8%	1,289	8.6%	824	5.5%	475	3.2%
Rhode Island	198	1.3%	721	4.6%	1,185	7.6%	754	4.8%	592	3.8%
South Carolina	94	1.0%	585	6.1%	918	9.5%	391	4.0%	324	3.3%
South Dakota	293	3.4%	411	4.8%	885	10.3%	321	3.7%	281	3.3%
Tennessee	202	2.4%	494	6.0%	711	8.6%	321	3.9%	151	1.8%
Texas	125	1.5%	471	5.6%	903	10.8%	246	2.9%	309	3.7%
Utah	64	1.0%	387	5.8%	609	9.1%	222	3.3%	177	2.6%
Vermont	399	2.3%	1,131	6.6%	1,407	8.2%	555	3.2%	408	2.4%
Virginia	170	1.5%	643	5.8%	1,032	9.4%	588	5.3%	173	1.6%
Washington	107	1.1%	573	5.9%	870	8.9%	398	4.1%	413	4.2%
West Virginia	215	1.9%	598	5.3%	1,131	10.0%	848	7.5%	198	1.8%
Wisconsin	303	2.7%	549	4.9%	1,019	9.1%	490	4.4%	672	6.0%
Wyoming	312	2.0%	861	5.5%	1,551	9.8%	778	4.9%	613	3.9%

In other words, the only states performing higher than Kansas spend *more dollars* on instruction but about the same *percentage* as Kansas. ***This fact does not support the idea that Kansas could have better outcomes and spend the same or even less simply by shifting more spending to instruction.***

Table 12: Current Expenditures by Major Function; Percentage Ranking

Geographic area	Current Spending		Instruction		Pupil Support		Instructional Sup.		General Admin.		School Admin.		Oper. & Main.		Transportation		Other	
	As % of Total	Rank	As % of Current	Rank	As % of Current	Rank	As % of Current	Rank	As % of Current	Rank	As % of Current	Rank	As % of Current	Rank	As % of Current	Rank	As % of Current	Rank
United States	89.0%		60.6%		5.5%		4.6%		1.9%		5.3%		9.2%		4.4%		3.4%	
Aspiration Averages																		
Aspiration	91.5%		61.7%		6.7%		4.0%		2.3%		5.3%		9.0%		4.3%		2.5%	
Aspiration East	94.3%		61.8%		8.2%		4.0%		2.2%		5.2%		8.8%		4.2%		2.0%	
Aspiration MW	87.8%		61.5%		4.9%		3.9%		2.4%		5.4%		9.3%		4.4%		3.1%	
Kansas	85.6%	42	61.8%	11	4.8%	36	3.8%	37	2.4%	18	5.8%	21	9.7%	19	4.0%	36	2.7%	30
Peer Averages																		
Overall Peers	88.9%		59.7%		5.9%		4.5%		2.2%		5.4%		9.2%		4.2%		3.8%	
Student Peers	89.8%		58.5%		6.4%		5.1%		2.1%		5.4%		8.8%		4.6%		4.0%	
Population Peers	88.2%		59.9%		5.7%		4.6%		2.2%		5.4%		9.1%		4.2%		3.7%	
Pop. Dis. Peers	87.7%		58.5%		5.7%		4.3%		2.7%		5.3%		9.7%		4.3%		3.3%	
Alabama	88.8%	32	56.4%	44	5.6%	23	4.5%	25	2.2%	22	6.0%	12	9.3%	24	5.0%	16	2.2%	45
Alaska	89.8%	26	55.3%	49	8.2%	5	6.9%	2	1.4%	35	6.1%	9	11.8%	1	3.1%	47	3.6%	15
Arizona	90.0%	25	55.9%	48	7.8%	7	5.6%	11	1.2%	41	4.7%	44	11.3%	2	4.9%	20	3.2%	19
Arkansas	87.1%	37	56.3%	46	5.1%	29	8.4%	1	2.2%	21	5.1%	37	9.7%	18	4.0%	35	2.9%	24
California	87.2%	36	58.7%	27	5.2%	28	5.5%	14	1.0%	45	6.5%	5	9.5%	20	2.4%	50	5.2%	6
Colorado	85.9%	41	57.8%	36	4.8%	35	5.4%	16	1.6%	32	6.9%	3	9.3%	26	3.0%	48	6.4%	2
Connecticut	93.5%	9	62.6%	7	6.3%	17	3.0%	47	2.1%	23	5.7%	22	8.9%	33	5.1%	11	2.3%	44
Delaware	90.4%	21	61.0%	15	4.2%	45	1.8%	50	1.0%	44	5.4%	33	10.1%	12	5.4%	8	5.3%	5
Florida	91.7%	14	59.8%	18	4.2%	44	6.1%	6	0.9%	49	5.4%	34	10.0%	14	4.0%	37	2.4%	36
Georgia	89.2%	30	61.9%	10	4.6%	39	5.2%	18	1.3%	38	6.1%	10	7.4%	49	4.6%	25	2.9%	23
Hawaii	93.7%	8	58.4%	31	9.1%	4	4.0%	32	0.5%	50	6.2%	8	9.5%	21	3.1%	46	2.5%	35
Idaho	94.1%	7	60.1%	17	5.5%	24	4.3%	28	2.1%	24	5.7%	24	9.1%	28	4.9%	17	2.4%	37
Illinois	90.1%	24	59.3%	23	6.7%	16	4.0%	34	4.0%	2	5.1%	38	8.5%	38	4.7%	24	4.0%	9
Indiana	88.0%	34	57.3%	39	4.8%	38	3.8%	36	1.9%	27	5.8%	19	11.0%	4	6.2%	3	3.8%	12
Iowa	85.1%	43	61.3%	13	5.6%	22	4.8%	23	2.5%	16	5.7%	26	8.5%	42	3.8%	39	2.9%	22
Kansas	85.6%	42	61.8%	11	4.8%	36	3.8%	37	2.4%	18	5.8%	21	9.7%	19	4.0%	36	2.7%	30
Kentucky	86.9%	39	56.8%	40	4.6%	42	5.6%	12	2.3%	20	5.7%	23	8.8%	34	6.5%	2	2.6%	34
Louisiana	90.3%	22	56.2%	47	6.2%	20	5.2%	17	2.5%	15	5.8%	20	9.3%	25	5.9%	4	2.8%	27
Maine	95.0%	5	57.9%	34	6.8%	14	4.8%	22	3.3%	6	5.5%	30	10.3%	8	5.1%	12	1.3%	49
Maryland	91.4%	16	61.3%	12	4.5%	43	5.4%	15	1.0%	46	7.1%	2	9.2%	27	5.6%	6	2.8%	26
Massachusetts	90.5%	20	63.5%	3	7.2%	11	5.5%	13	1.3%	36	4.1%	47	8.6%	37	4.2%	32	2.3%	43
Michigan	89.5%	28	57.7%	37	7.8%	8	4.7%	24	1.6%	30	5.3%	36	8.3%	44	4.3%	30	4.8%	7
Minnesota	86.6%	40	62.5%	8	2.6%	50	4.2%	30	2.9%	11	3.8%	49	7.0%	50	5.4%	9	2.6%	33
Mississippi	92.1%	10	56.5%	43	4.9%	34	5.0%	34	3.1%	8	5.9%	14	10.1%	10	5.0%	14	2.4%	39
Missouri	88.7%	33	58.5%	30	4.6%	40	4.3%	29	3.2%	7	5.7%	25	9.8%	16	5.1%	13	2.3%	42
Montana	92.1%	11	59.4%	21	6.3%	18	3.8%	38	3.1%	9	5.5%	31	9.8%	17	4.9%	19	2.4%	40
Nebraska	90.2%	23	66.0%	2	4.2%	46	3.1%	45	2.9%	10	4.7%	43	8.5%	41	3.2%	45	2.6%	32
Nevada	89.3%	29	56.8%	41	5.3%	26	6.0%	8	1.3%	40	7.3%	1	10.5%	6	4.6%	26	3.8%	13
New Hampshire	95.9%	2	63.2%	5	7.6%	10	3.2%	43	3.4%	3	5.6%	29	8.4%	43	4.5%	28	1.2%	50
New Jersey	95.1%	4	59.3%	22	9.9%	3	3.0%	46	1.9%	29	4.6%	45	10.1%	11	5.0%	15	2.3%	41
New Mexico	83.6%	47	57.9%	33	9.9%	2	2.7%	48	2.0%	25	5.8%	17	10.4%	7	3.5%	42	2.8%	28
New York	91.4%	15	70.4%	1	2.9%	49	2.3%	49	1.6%	31	3.5%	50	8.2%	46	5.7%	5	2.7%	29
North Carolina	95.0%	6	62.0%	9	5.3%	27	3.3%	42	1.1%	43	6.3%	6	8.5%	40	4.5%	27	3.1%	21
North Dakota	83.2%	48	59.2%	25	4.1%	47	3.5%	40	4.3%	1	4.9%	40	9.0%	31	4.3%	31	2.8%	25
Ohio	87.4%	35	56.7%	42	6.2%	19	6.1%	5	2.6%	13	5.0%	39	8.5%	39	4.7%	23	5.3%	4
Oklahoma	89.6%	27	54.1%	50	6.9%	13	4.3%	27	3.4%	5	5.6%	28	11.1%	3	3.5%	41	3.3%	17
Oregon	88.8%	31	58.7%	28	6.9%	12	3.6%	39	1.3%	37	6.2%	7	8.1%	47	4.7%	22	6.4%	1
Pennsylvania	90.5%	19	63.4%	4	5.0%	30	3.1%	44	2.6%	14	3.8%	48	8.6%	35	5.5%	7	3.2%	20
Rhode Island	96.4%	1	59.5%	20	10.5%	1	3.3%	41	1.3%	39	4.6%	46	7.6%	48	4.8%	21	3.8%	11
South Carolina	85.1%	44	56.3%	45	7.8%	9	5.9%	10	1.0%	47	6.1%	11	9.5%	22	4.0%	34	3.3%	16
South Dakota	84.1%	46	59.3%	24	5.4%	25	4.0%	33	3.4%	4	4.8%	42	10.3%	9	3.7%	40	3.3%	18
Tennessee	91.9%	12	59.7%	19	4.6%	41	6.5%	3	2.4%	17	6.0%	13	8.6%	36	3.9%	38	1.8%	46
Texas	81.1%	50	59.1%	26	5.0%	31	5.0%	19	1.5%	34	5.6%	27	10.8%	5	2.9%	49	3.7%	14
Utah	82.3%	49	62.7%	6	3.4%	48	3.9%	35	1.0%	48	5.8%	18	9.1%	30	3.3%	43	2.6%	31
Vermont	95.8%	3	61.1%	14	8.0%	6	4.4%	26	2.3%	19	6.6%	4	8.2%	45	3.2%	44	2.4%	38
Virginia	90.6%	18	60.6%	16	4.9%	32	6.4%	4	1.5%	33	5.8%	16	9.4%	23	5.3%	10	1.6%	48
Washington	84.8%	45	57.8%	35	6.7%	15	6.0%	7	1.1%	42	5.9%	15	8.9%	32	4.1%	33	4.2%	8
West Virginia	91.3%	17	57.4%	38	4.9%	33	4.1%	31	1.9%	28	5.3%	35	10.0%	13	7.5%	1	1.8%	47
Wisconsin	91.8%	13	58.2%	32	4.8%	37	4.8%	21	2.7%	12	4.9%	41	9.1%	29	4.4%	29	6.0%	3
Wyoming	87.0%	38	58.6%	29	5.8%	21	5.9%	9	2.0%	26	5.5%	32	9.8%	15	4.9%	18	3.9%	10

Kansas spending on pupil and instructional support is somewhat low, but matches successful states. Kansas also spends fewer dollars per pupil and a slightly lower percent of current expenditures on *pupil support* (4.8%) and *instructional support* (3.8%). In terms of both dollars and percentages, Kansas is very close to Midwestern aspirational states. In other words, for pupil and instructional support, Kansas' spending most closely resembles the most successful states in the Midwest region.

Kansas spends less on general administration than higher achieving states and peer states. Kansas spends slightly more per pupil on *general (central office) administration* than the national average, but spends less per pupil than any of the aspiration groups or peer state groups, except student population peers.

Kansas's percentage on central administration is the same as the average of Midwestern aspiration states – which means the states outperforming Kansas spend a higher share of resources on central administration.

Kansas spends less per pupil but a larger share of operating funds on school administration. Kansas spends less per pupil on *school administration* than any comparison groups except Midwest aspiration states and population distribution states (and almost the same as those two groups). Kansas' percentage on school administration (5.8%) is 0.5% higher than the national average (5.3%). Kansas spends a higher percentage on school administration than any comparison group. This may reflect that fact that Kansas has smaller schools by enrollment than most states (as well as higher achievement than most states). It could also mean Kansas spends slightly more on school principals who perform duties associated with pupil and instructional support, where Kansas spending is lower.

Kansas spends less per pupil and but a slightly higher share of funding on building operations and maintenance. Kansas spends a lower amount per pupil on *operations and maintenance* than the U.S. average and all comparison states, but a higher percentage of current spending (9.7%) than any comparison group except population distribution peers. All other groups are within 1% of Kansas' percentage. Slightly higher operating costs may be associated with more small schools.

Kansas ranks low in transportation spending. Kansas spends less in dollars and as a percentage of current spending *on pupil transportation* than the U.S. average and average of every comparison group. This could be because having more small schools requires less pupil transportation.

Kansas ranks low in all other support areas, including "business operations." Finally, Kansas spends less than the national average and less than every comparison group on all *other support*, including many "backroom" business functions. Kansas spends a lower percentage of current spending than every comparison group except Eastern aspirational states.

Table 13. Capital Outlay and Debt Service (Page 25)

Kansas ranks high in building and equipment spending, but similar to higher achieving states. Kansas ranks high (12th) in total capital outlay expenditures; well above the national average. However, Kansas is spending per pupil (\$1,262) is just slightly more than Midwestern aspirational states (\$1,138) and population distribution peers (\$1,214).

Kansas spends more on instructional equipment than any other state. Kansas spends above the U.S. average on construction per pupil, but less than Midwest aspirational states and population distribution peers. Kansas spends highest amount in the country on instructional equipment. Finally, Kansas spends more on interest on debt than the U.S. average and all comparison states.

Table 13: Capital Outlay and Debt Service

Geographic Area	Total Capital Outlay		Construction		Land and Existing Structures		Instructional Equipment		Other Equipment		Interest on Debt		Paid to Other Gov.
	Per Pupil	Rank	Per Pupil	Rank	Per Pupil	Rank	Per Pupil	Rank	Per Pupil	Rank	Per Pupil	Rank	
United States	973		742		62		42		127		352		36
Aspiration Averages													
Aspiration	930		525		126		75		205		255		4
Aspiration East	775		416		172		78		110		204		7
Aspiration MW	1,138		671		65		71		331		322		1
Kansas	1,262	12	809	19	65	16	212	1	176	15	387	13	7
Peer Averages													
Overall Peers	1,018		720		101		52		163		350		23
Student Peers	821		566		85		49		131		383		23
Population Peers	1,077		755		120		57		163		352		20
Pop. Dis. Peers	1,214		811		175		65		212		248		27
Alabama	864	30	690	27	65	17	12	44	97	38	260	23	0
Alaska	1,896	3	1,166	6	593	1	44	27	93	39	177	38	0
Arizona	593	41	414	38	19	33	37	32	123	26	212	30	1
Arkansas	1,118	16	751	23	203	6	41	30	123	27	264	22	15
California	992	21	915	12	50	21	4	49	23	50	388	12	1
Colorado	891	29	509	33	176	8	62	20	143	18	521	5	22
Connecticut	941	25	729	24	(N)		79	12	112	32	251	25	0
Delaware	1,331	10	1,230	4	(N)		30	35	70	44	186	37	0
Florida	527	44	357	40	28	28	0	50	141	20	257	24	0
Georgia	970	23	829	18	19	34	13	43	109	34	136	43	0
Hawaii	794	34	709	25	0	43	52	24	33	49	0	49	0
Idaho	231	50	125	49	(N)		24	38	82	43	193	36	0
Illinois	939	26	771	22	(N)		64	18	104	36	431	11	0
Indiana	860	32	331	41	145	11	34	33	349	4	453	9	0
Iowa	1,569	5	1,192	5	10	37	114	3	253	8	242	28	0
Kansas	1,262	12	809	19	65	16	212	1	176	15	387	13	7
Kentucky	1,064	19	858	16	19	32	66	17	121	29	344	15	5
Louisiana	960	24	868	15	41	23	7	48	44	48	171	39	0
Maine	381	48	222	47	9	38	22	41	128	23	281	20	3
Maryland	1,112	18	877	14	30	27	43	29	162	17	195	35	0
Massachusetts	1,390	7	655	28	589	2	98	8	48	47	244	27	0
Michigan	697	37	431	37	43	22	23	40	200	9	616	2	0
Minnesota	1,267	11	923	11	(N)		78	13	267	7	473	8	63
Mississippi	580	42	315	43	(N)		77	14	189	11	119	45	0
Missouri	928	27	641	29	89	13	59	21	140	21	324	17	0
Montana	781	35	552	30	76	14	20	42	133	22	137	42	0
Nebraska	983	22	489	34	38	25	64	19	392	3	272	21	3
Nevada	515	45	390	39	65	15	8	46	51	46	488	7	0
New Hampshire	387	47	182	48	22	30	82	10	100	37	202	32	0
New Jersey	699	36	511	32	52	20	31	34	104	35	244	26	28
New Mexico	1,571	4	953	10	137	12	51	25	430	1	200	33	0
New York	1,514	6	1,313	3	37	26	47	26	118	30	449	10	0
North Carolina	445	46	309	45	21	31	24	39	91	40	0	49	0
North Dakota	2,223	2	1,638	1	160	10	105	5	320	5	163	40	41
Ohio	1,238	14	976	9	3	42	81	11	178	13	316	18	162
Oklahoma	830	33	481	35	202	7	26	37	121	28	65	46	0
Oregon	609	39	513	31	4	41	8	47	84	42	629	1	0
Pennsylvania	924	28	780	20	4	40	55	22	85	41	588	4	61
Rhode Island	257	49	92	50	6	39	108	4	52	45	333	16	0
South Carolina	1,182	15	858	17	16	35	37	31	270	6	503	6	13
South Dakota	1,378	8	1,165	7		43	102	7	111	33	241	29	0
Tennessee	569	43	315	42	15	36	96	9	142	19	158	41	0
Texas	1,117	17	911	13	40	24	44	28	123	25	615	3	217
Utah	1,242	13	778	21	211	4	76	15	176	14	202	31	2
Vermont	624	38	313	44	23	29	102	6	187	12	126	44	0
Virginia	861	31	479	36	206	5	53	23	124	24	283	19	0
Washington	1,373	9	1,110	8	64	18	9	45	190	10	370	14	0
West Virginia	1,008	20	697	26	169	9	29	36	114	31	65	47	1
Wisconsin	604	40	306	46	61	19	74	16	162	16	198	34	194
Wyoming	2,337	1	1,519	2	303	3	121	2	394	2	23	48	0

Table 14. Students Per District, School and Staff (Page 26)

Kansas ranks low in students per district, school and staff – as do higher achieving states. Kansas is characterized by comparatively small school districts, school buildings and classrooms (in terms of number of students). Rather than an indicator of inefficiency, this may be a reason for Kansas’ higher classroom achievement. In fact, all aspiration states have smaller average school districts and school building size than the U.S. average, indicating that smaller administrative units are related to better outcomes.

Table 14: Students Per District, School and Staff

Geographic Area	Students Per District		Students Per School		Students Per Teacher		Students Per Total Staff		Students Per Student Support Staff		Students Per Administrator	
	Ratio	Rank	Ratio	Rank	Ratio	Rank	Ratio	Rank	Ratio	Rank	Ratio	Rank
United States	2,805		506		16.0		8.1		177.5		208.8	
Aspiration Averages												
Aspiration	1,646		414		13.5		6.5		141.4		172.4	
Aspiration East	1,895		429		12.3		6.1		145.4		157.5	
Aspiration MW	1,314		393		15.1		6.9		136.1		192.4	
Kansas	1,229	41	362	40	11.9	48	6.7	42	197.7	25	194.4	31
Peer Averages												
Overall Peers	1,718		379		16.5		8.2		211.9		205.7	
Student Peers	2,777		455		16.3		8.3		213.3		213.3	
Population Peers	2,605		419		16.5		8.1		225.4		200.7	
Pop. Dis. Peers	1,445		348		15.5		7.7		154.2		195.6	
Alabama	4,743	13	455	28	14.4	30	7.7	20	316.3	7	217.4	17
Alaska	2,087	28	258	46	17.1	11	7.7	22	201.9	24	102.2	49
Arizona	2,551	26	481	21	22.3	3	10.6	5	94.5	46	274.9	6
Arkansas	1,801	36	441	30	14.2	33	6.8	40	59.3	50	213.5	21
California	6,069	10	611	6	23.7	1	11.6	2	378.9	4	324.4	4
Colorado	4,406	14	473	23	17.7	9	8.4	10	151.6	30	208.3	24
Connecticut	2,931	21	480	22	12.5	44	6.0	46	205.7	23	124.2	45
Delaware	3,147	19	576	12	13.9	38	7.4	28	125.1	38	149.9	38
Florida	11,965	3	631	4	15.3	23	8.0	14	254.7	13	262.6	8
Georgia	8,559	5	714	1	15.6	17	7.7	20	214.7	17	199.3	28
Hawaii	5,599	11	646	3	15.9	15	8.3	13	106.5	43	222.0	15
Idaho	1,978	31	396	33	19.6	7	10.8	4	347.8	5	407.3	1
Illinois	1,972	32	486	20	15.3	22	7.9	18	214.1	18	202.9	25
Indiana	2,066	30	541	16	17.4	10	7.0	36	79.4	47	235.1	10
Iowa	1,054	44	360	41	14.3	32	7.0	37	118.6	40	156.9	36
Kansas	1,229	41	362	40	11.9	48	6.7	42	197.7	25	194.4	31
Kentucky	3,645	17	437	32	16.0	14	6.9	39	240.6	14	162.0	35
Louisiana	6,236	9	505	19	15.3	21	7.4	27	150.7	31	218.5	16
Maine	999	46	301	43	12.2	47	5.7	48	133.1	35	131.7	44
Maryland	15,919	2	593	9	14.9	28	7.6	25	182.1	26	122.7	46
Massachusetts	2,667	24	515	18	13.5	41	7.6	23	107.4	42	131.8	43
Michigan	1,836	35	438	31	18.1	8	8.4	12	119.3	39	143.5	41
Minnesota	1,241	39	352	42	15.8	16	7.6	24	69.7	49	195.6	30
Mississippi	3,144	20	464	27	15.1	26	7.2	31	161.0	29	165.6	34
Missouri	1,208	42	382	37	13.9	39	7.2	32	210.1	22	198.2	29
Montana	662	49	173	50	14.0	36	7.6	26	212.3	19	202.8	26
Nebraska	820	47	278	45	13.7	40	6.7	43	210.3	21	185.1	32
Nevada	17,828	1	671	2	21.5	5	13.6	1	6,039.4	1	366.5	2
New Hampshire	1,928	34	393	34	12.7	43	6.0	47	268.5	11	149.6	39
New Jersey	1,966	33	528	17	12.4	46	6.2	44	108.8	41	214.4	20
New Mexico	2,622	25	386	36	15.2	24	7.3	29	102.6	44	156.5	37
New York	2,705	22	562	14	13.1	42	7.3	29	270.4	9	231.0	12
North Carolina	9,431	4	594	8	15.4	19	7.9	16	144.7	32	214.7	19
North Dakota	565	50	196	48	11.7	49	6.1	45	125.8	37	101.6	50
Ohio	1,442	38	469	25	16.3	12	7.1	35	77.1	48	228.5	13
Oklahoma	1,240	40	378	38	16.1	13	8.0	15	142.6	33	235.1	11
Oregon	2,533	27	470	24	22.3	4	9.8	8	268.7	10	278.8	5
Pennsylvania	2,080	29	564	13	14.3	31	7.0	38	236.2	15	226.4	14
Rhode Island	2,688	23	469	26	14.4	29	8.4	11	291.4	8	216.3	18
South Carolina	7,830	7	594	7	15.3	20	10.2	7	220.9	16	210	23
South Dakota	729	48	187	49	14.0	37	6.8	41	130.3	36	109	48
Tennessee	5,459	12	547	15	15.0	27	7.8	19	716.4	2	263	7
Texas	4,389	15	582	10	15.5	18	7.9	17	212.0	20	178	33
Utah	6,594	8	616	5	23.1	2	11.4	3	463.9	3	339	3
Vermont	1,018	45	282	44	10.7	50	4.9	50	97.0	45	134	42
Virginia	8,380	6	580	11	14.2	34	7.1	34	268.5	12	211	22
Washington	3,471	18	444	29	19.6	6	10.3	6	320.4	6	201	27
West Virginia	3,987	16	375	39	14.1	35	7.2	33	169.3	27	149	40
Wisconsin	1,100	43	390	35	15.2	25	8.6	9	167.6	28	254	9
Wyoming	1,501	37	251	47	12.5	45	5.5	49	138.4	34	120	47

Kansas ranks very low in students per teacher and other staff positions – as do higher achieving states. Kansas has one of the lowest students to teacher ratios in the nation, 11.9 compared to the national average of 16.0. Kansas schools have clearly placed priority on teaching staff. Each of the aspirational states group averages is significantly lower than the U.S. average as well. Kansas also ranks very low in student per total district staff, 6.7 compared to the national average of 8.1. However, the aspiration states as a group have a lower ratio than Kansas (6.1).

Kansas ranks above average in students per student support staff positions (counselors, social workers, health positions, etc.), at 197.7 students per position compared to the national average of 177.5. Each of the aspiration groups has significantly fewer students per position than Kansas. In other words, the most successful states have slightly larger classes than Kansas, but more support positions. It may be that Kansas teachers assume more of these functions than over states.

Kansas is below average in students per administrator – as are higher achieving states. Finally, Kansas is slightly below the national average in students per administrator (194.4 in Kansas, 208.8 nationally), but again, each group of aspirational states has fewer students per administrator (or more administrators per student) than Kansas.

Table 17 and Figure 2 at the end of this report show the number of staff in each category defined by the Kansas Legislative Research Department from 1998 to 2015.

Conclusions on efficiencies

Of course, school district leaders should always be looking at ways to operate more efficiently, but also to operate more effectively. This data suggests Kansas school leaders have already found significant efficiencies, because Kansas districts are achieving better results, spending more available funds on instruction and keeping class sizes small, and spending less in many support areas than most states, including peer states.

This data also suggests that more adults per student, whether teachers, administrators or other support staff, are more likely to improve student outcomes than reducing positions by consolidating districts, closing schools or combining programs.

Given the state's classroom success for the dollars spent, state policy makers should be cautioned to "first, do no harm." The state may not always know best. In the 50 state "laboratories of democracy," Kansas is already operating more like the most successful states – and achieving successful results with less funding. Kansas allows its school districts to operate as independent laboratories as well – not under the control of a large state bureaucracy.

Finally, there are very few choices in which school districts can save money without some type of trade-off. As Legislative Post Audit has frequently noted, the "easy" savings rarely save much money. The question is: who should make those choices? The Legislature, elected by the people of the whole state, has the constitutional duty to provide suitable funding. Local boards, elected by the people in each community, have the constitutional duty to "maintain, develop and operate" local public schools. The goal must be to find the best possible balance. Kansas school leaders are eager to work with state leaders to achieve constitutional goal of improving educational success.

Section 5: School finance mechanisms in states with the highest classroom success

KASB has prepared comparisons of school finance formulas for each of the seven aspirational states. We used a report summarizing school finance features in each state, and looked for more detailed explanations at state and organizational websites. Below is a summary of key school finance features in these aspirational states, with details on pages 30 and 31.

KASB is not suggesting Kansas should follow exactly how these states operate. While all are “aspirational,” many are not “peers.” We believe state and school district leaders should look for concepts that may be contributing to classroom success in these states, but also recognize the unique needs of Kansas.

Basic formula: All of the states use some type of “foundation” formula similar to the previous Kansas system: a base or foundational amount set by the state, adjusted for different district, state or program costs, and with a minimum of expected local contribution. However, these states appear to have fewer individual types of weighting than Kansas. Most states allow some type of additional local funding. It is not clear to what extent, if any, states equalize this additional local spending authority.

Base amount: For the states using a base amount, all appeared to be higher than the previous Kansas base. Generally, the higher the base amount, the less the state may need to rely on “weighting” adjustments or local option funding. All aspirational states provided higher total revenues than Kansas in 2013, the most recent data available.

District or Enrollment Adjustments

Density/Sparsity/Low Enrollment: Five states (NH, NJ, MA, IN and IA) do not appear to have any low enrollment or sparsity adjustment. Vermont provides adding funding for small schools, not districts. NE sets a base funding for districts by comparing to similar enrollment-sized districts.

Grade Level Differences: Three of the seven states make an adjustment in funding or cost calculations based on grade level; generally providing more funding for high school enrollment.

Declining or growing enrollment: Most states have mechanisms that allow districts to use previous year enrollment or budgets or allow enrollment funding loss to be phased-in (similar to the previous Kansas system); or guarantee a minimum budget. Several states appear to use previous year enrollment for budgeting, but allow districts to apply for additional funding based on growth or allow funding for growth over a minimum threshold.

Student Adjustments

Special Education: None of the aspiration states appear to use a system like Kansas, which primarily reimburses districts for teacher and paraprofessional positions. Several states use essentially a special education “weighting” which provides different amounts for special education students based on cost of services. A second method is to reimburse districts for all or a percentage of special education costs. A third approach is to simply “assume” districts will have similar special education and add that amount into general or base funding. A majority of the states do not appear make any special funding provision for gifted/talented programming (Kansas includes gifted funding in special education).

Low Income, Compensatory or At-Risk: All aspiration states provide additional funding based on low income students. All use an “income” measure (not an academic measure), either free lunch, free AND reduced lunch or food stamp eligibility. The “weighting” amounts differ significantly, and because the “base” also varies significantly, the actual dollar amount provided is difficult to compare. However, the previous Kansas “at-risk” weighting does not appear particularly high or low. Several states use a “sliding scale” that provides much greater funding for districts (or schools) with higher concentrations of low income students.

English Language Learnings/Bilingual: Six of the seven aspiration states provide additional funding for ELL students or programs. The amount of funding varies significantly.

Career and Technical Education: There is significant variation in CTE funding. Some states appear to provide these programs or specific CTE funding only through postsecondary institutions or tech ed “centers.” Only one state (IN) appears to have a “weighting” for CTE similar to the previous Kansas system, and the amount varies based on job demand and wages for the program area.

Preschool Programs: Five of the seven states appear to have some type of funding for preschool programs.

Other Issues

Transportation: Five of the seven states appear to provide specific funding for transportation costs. Most either provide funding based on a rate per mile, sometimes adjusted for density or sparsity; or are reimbursed for a percentage of costs.

Charter Schools: Two of the seven states do not have charter schools in any form (ND, NE and VT). Further research would be required to determine whether the remaining state have charter school laws like Kansas, where the charter schools operate as part of a local district, or are operated independently. Several state require local school districts to forward funding or “tuition” on behalf of resident students who attend charter schools.

Capital Outlay/Debt Service: Two of the seven states do not appear to provide any assistance for building construction or debt service on bonds. Several states that provide capital project aid indicate it is limited to “approved” projects or other factors. Several states limit the percentage of a district’s valuation.

Incentives: Indiana provides a \$1,000 bonus to schools for students who graduate with an honors academic or technical diploma. Iowa has several funding incentives to encourage grade level sharing, sharing administrative and central services, or consolidating or disorganizing school districts. These incentives expire in several years; they are not permanent options.

Table 1.5: Comparing Funding Formula Chart -- Kansas Aspiration States (Eastern)

	KS (Previous)	New Hampshire	New Jersey	Massachusetts	Vermont
Basic Formula	Foundation formula: base amount is set by states, multiplied by actual enrollment plus various pupil weightings. Resulting "general fund" financed by uniform state tax levy and state aid. Districts may add up to 32% local option budget, with state aid based on district property wealth per pupil.	Foundation formula: state determines "Cost of an Adequate Education," using enrollment and various pupil weights or adjustments. Each municipality must raise a proportionate share of property tax, which is subtracted from base cost. Difference is state aid. Appears districts may exceed with local public vols.	Foundation formula based on weighted enrollment. State sets annual foundation amount multiplied by enrollment. If district cannot fund from local tax levy received equalization aid in proportion to ability to pay based on per pupil property value and per pupil income.	Modified foundation formula: foundation budget for each district, with target local contribution based on property valuation and income, state foundation aid makes up difference between foundation budget and target aid. Districts may exceed this amount with local revenues.	Each district's voters approve a budget. State categorical aid, federal funds and some other revenue is subtracted to give "education spending." Most of this paid by the state, but each district pays local taxes based on a state base per pupil amount with weighting. The more the local budget exceeds this amount, a higher local tax contribution is required.
Base amount	\$3,852	Base per pupil amount is \$3,948	Base foundation amount \$11,009.	Foundation rate for elementary=\$7,214, middle=\$6,840, high=\$8,529	FY 2012 base amount: \$8,544
Density/Sparsity of small schools	Weighting from 100 to 1,622 students	NA	NA	NA	Grants to schools with grade sizes 20 and below
Grade Level Differences	NA	NA	Equalization aid weights: half-day K=0.5, full-day K-5=1, 6-8=1.04, 9-12=1.16	See base amounts above.	Secondary 13% more than middle
Declining Enrollment or Growth	Declining: current, prior or 3-yr average	NA	Adjustment aid for transition to new formula	No districts receive less than foundation budget, plus \$25 per pupil	No more than 3.5% reduction any year
Special Education	State pay 80% of transportation costs and a flat amount per special ed teacher	\$1,882 adequacy aid added for special ed students; catastrophic aid 100% over 10 times average per pupil and 80% between 3.5 and 10% of state average	Census-based: districts receive special ed funding based on total (not special ed) enrollment; two-third is equalized; one-third categorical aid	Foundation aid program includes "assumed" special ed enrollment with amount per pupil; also pay 40% of cost over four times the state foundation budget	District reimbursed for actual approve costs, mostly at 56-58%; 90% over \$50,000 per pupil
Gifted and Talented Education	Included in special education reimbursement	NA	Included in state model district for calculating adequacy	NA	NA
Low Income, Compensatory Education or At-Risk	Free lunch students weighted at 0.456 (equal to \$1,757 with a base of \$3,852); additional funding for high density (free lunch 35%+ enrollment)	\$1,749 adequacy aid added for free or reduced price meal eligible students	At-risk weighting for free/reduced students: from 0.47 per student in districts with 20% or less, up to 0.57 for districts with 60% or higher. Each district also receives "security aid" per pupil, amount increases with at-risk concentration to maximum \$428 per pupil when at-risk concentration is at least 40%. (Ranges from \$5,174 to \$6,275 of base foundation amount.)	Each low income pupil generate extra \$2,767 to \$3,422 in foundation budget	Student count weighting system additional 25% for students from families receiving food stamps, (25% of base amount = \$2,136)
English Language Learners	Weighting of 0.395 per full time equivalent of students receiving services. (\$1,521 at base of \$3,852)	\$684 Adequacy aid added for ELL students receiving services	Aid provided through equalization aid with weighting; not low income 0.5; low income 0.125 (reduced for duplicative funding for at-risk weight). (50% of base = \$5,505; 12.5% = \$1,376)	Each limited English pupil generates between \$637 and \$2,325 in foundation budget dollars	ELL students weighted additional 20% in pupil count formula. (20% of base amount = \$1,709).
Career and Tech Ed	Weighting equals 0.5 for FTE enrollment	Appears to be provided through regional centers.	Funding through 21 county vocational school districts	NA	All student entitled to full year of CTE in grades 11 or 12; districts pay tuition to tech centers
Preschool	Limited number of low-income 4-year-olds counted at 0.5	NA	State law intends funding for all at-risk 3- and 4-year-olds; funding for all preschoolers regardless of income in certain districts; not fully funded	Foundation budget includes preschool students whose parents do not pay tuition to districts; rate is \$3,586	Beginning 2016, 3-5-year-olds entitled to attend early education programs in district pro approved private programs
Transportation	For students more 2.5 miles, based on density formula	Appears to be only provided for CTE students	Aid for elementary students 2 miles, H.S. 2.5 miles; all special ed students. Equals \$423 per transported student plus \$11.67 per mile the student was transported; special needs transportation \$2,973.90 per student and \$5.67 per mile transported.	Fixed rate reimbursement; currently 66% of costs for regional districts (subject to state appropriation).	Categorical grant; covered about 44% of district costs
Charter Schools	Approved by and funded through local districts.	Charter school tuition approved by State Board of Education	NA	Funded by tuition transfers from payments to districts	NA
Capital Outlay/Debt Service	Yes	State helps with debt service, limited by capacity and allowable per square foot rate	Yes for qualifying districts, can received grants or percent of debt	Assistance based on district property compared to state average with student poverty factor	State aid suspended; debt service part of per pupil amounts
Other	NA	NA	School choice aid for students attending other districts	Wage adjustment factor for certain communities with higher than average wages; funding for non-resident students under choice	An adjustment is made to weighted count compared to non-weighted count that prorates to about 92%

Table 16: Comparing Funding Formula Chart -- Kansas Aspiration States (Midwestern)

KS (Previous)	Nebraska	Indiana	Iowa	
Basic Formula	Foundation formula: base amount is set by states, multiplied by actual enrollment plus various pupil weightings. Resulting "general fund" financed by uniform state tax levy and state aid. Districts may add up to 32% local option budget, with state aid based on district property wealth per pupil	System determines "needs" of each district, primarily by comparing with similar sized districts, then adjusting for factors similar to weightings. Expected local resources are subtracted to determine state aid. Districts not required to raise the local expectation, but are penalized if their contribution is too low. Districts may raise more than the expected amount, up to limits set by the state.	The state provides the full amount of each district's general operating fund, using a base per pupil amount multiplied by enrollment. Additional aid state aid provided for certain students and programs. Districts may supplement this with local property taxes. (Indiana also has an extensive private school voucher program.)	The state determines a state cost per pupil, using a weighted pupil count. 87.5% of this amount guaranteed by a statewide uniform mill levy and state aid. A district may levy an annual amount of up to 105% of the state cost per pupil. The state allows a percentage growth in the state cost per pupil each year.
Base amount	\$3,852	2015/16 Statewide Average General Fund Operating Expenditures per Formula Student = \$10,080.	Base per pupil amount is \$4,583 in 2015.	State cost per pupil was \$6,366 in FY 2015.
Density/Sparsity of small schools	Weighting from 100 to 1,622 students	Because funding starts by comparing budget to similar size districts, smaller districts may receive more funding. Elementary Site Allowance for districts with multiple elementary sites not within 7 miles of another school or is the only public elementary school in an incorporated city or village; Distance Education & Telecommunication Allowance based on 85% of certain telecommunication costs minus receipts from the Federal Universal Services Fund (e-Rate).	NA	This is no size or density adjustment, but there are various incentives for district sharing, consolidation and reorganization.
Grade Level Differences	NA	NA	NA	NA
Declining Enrollment or Growth	Declining: current, prior or 3-yr average	Student Growth Adjustment for growth of at least 1% or 25 students.	Funding is based on enrollment (defined as average daily membership). If district will lose funding due to loss of enrollment, the loss is phased over several years.	District may apply for additional funding for enrollment growth, and use previous year budget if enrollment declines.
Special Education	State pay 80% of transportation costs and a flat amount per special ed teacher	Special Receipts Allowance includes district specific special education, state ward, and accelerated or differentiated curriculum program receipts from the most recently available complete data year.	Districts receive a special education grant based on the following: \$8,350 times count of students with severe disabilities; \$2,265 times count of students with mild to moderate disabilities; \$533 times count of students with communication disorders and pupils in homebound programs; \$2,750 multiplied by the special preschool education program pupil count.	Three levels of additional pupil FTE weighting, 0.72, 1.21, or 2.74 beyond the 1.0 state per pupil funding, are available for students with IEPs. Which additional weighting applies to the student is determined by the level of services required on the IEP
Gifted and Talented Education	Included in special education reimbursement	Does not apply.	NA	A portion of the district cost per pupil (\$59) is earmarked to fund 75% of the gifted and talented program budget. The local district must provide the remaining 25% of the budget, or just over \$19 per pupil for 2014-15.
Low Income, Compensatory Education or At-Risk	Free lunch students weighted at 0.456 (equal to \$1,757 with a base of \$3,852); additional funding for high density (free lunch 35%+ enrollment)	District budget increased by "poverty allowance" based on number of free lunch students. Amount is a sliding weighting from 3.75% to 22.5% of the statewide average expenditure per pupil based on low income enrollment between 5% and 30%. (The higher weighting only applies to the number of students in each percentage interval. Additional funding is also provided for students in summer schools, with added funding for summer students in remedial programs.	For 2014-15, districts receive a "complexity grant" based on the number of students eligible for free and reduced (and free textbooks), divided by two, times the base foundation amount (equal to a 0.5 pupil weighting). Districts with more than 70% of pupils on free meals received additional funding. The Legislature has changed to factor to include only free (not reduced price) meal eligible students.	Districts receive a pupil weighting of 0.00156 for all students and 0.0048 for students in grades 1 to 6 who are eligible for free or reduced price meals. Districts may also adopt a property tax levy of up to 5% of their budget for drop-out prevention programs.
English Language Learners	Weighting of 0.395 per full time equivalent of students receiving services. (\$1,521 at base of \$3,852)	25% of the statewide average expenditure per pupil times the number of limited English proficient students. If the number of LEP students is greater than or equal to 1 but less than 12, the calculation is 12.	NA	Students identified as limited English proficient are weighted at 0.22 for up to five years.
Career and Tech Ed	Weighting equals 0.5 for FTE enrollment	Does not apply.	Districts may receive a career tech ed grant based on multiplying the number of students enrolled in CTE programs by amounts per hour ranging from \$225 to \$450, with the higher amounts for higher demand and higher wage jobs.	No specific funding within the state aid formula for CTE; supplementary weighting assigned to courses at the community college offered for concurrent enrollment high school and community college credit. CTE courses are weighted at 0.70.
Preschool; all day kindergarten	Limited number of low-income 4-year-olds counted at 0.5	Four year old students in qualified programs counted in formula used to determine state aid; multiplied by the ratio of planned instructional hours of the program divided by 1,032 hours then multiplied by .6 to determine how many students will be added to the total.	District received a full day kindergarten grant of \$2448 per student for FY2014 and \$2472 per student for FY2015 funding.	Funding is provided at a .5 FTE level for four-year-olds voluntarily enrolled in the district's program.
Transportation	For students more 2.5 miles, based on density formula	Transportation Allowance is lesser of: Actual transportation expenditures from the most recently available complete data year, or calculated expenditures based on regular route miles and mileage paid to parents.	NA; apparently funded locally	Transportation is not categorically funded but is included in the foundation program funding.
Charter Schools	Approved by and funded through local districts.	No response.	Independent charter schools are funded generally the same as school districts.	NA
Capital Outlay/Debt Service	Yes	No limit, no state aid mentioned.	NA	Debt is limited to 5% of assessed property valuation. Capital outlay funding by a local property tax levy/income surtax, a local bond issue, or a statewide one-cent sales and services tax for school infrastructure. No supplemental state aid is provided.
Other	NA	Instructional Time Allowance for districts that provide more than 175 days of instruction. Teacher Education Allowance available to districts that have teachers with a master or doctorate degree. These programs are funded from a fixed statewide pool of money.	Districts are eligible to receive \$1,000 for each student who received an academic honors diploma as well as those students who received a Core 40 diploma with technical honors.	(1) Incentive weighting for whole grade sharing for 3 years following reorganization or dissolution; ends 2019. (2) Incentive weighting for sharing administration and central services; ends 2019. (3) Incentives for reorganization or dissolution: reduces uniform levy from \$5.40 to \$4.40 per \$1,000 of taxable value, phased back over 3 years; maximum 600 enrollment to receive the full benefit. (4) funding provided to districts to reduce class size; provide early intervention programs K-3. (5) per pupil funding provided to districts to improve teacher salaries professional development programs. (6) \$308 per student to assist districts with a new Teacher Leader System designed to enhance classroom instruction.

Appendix

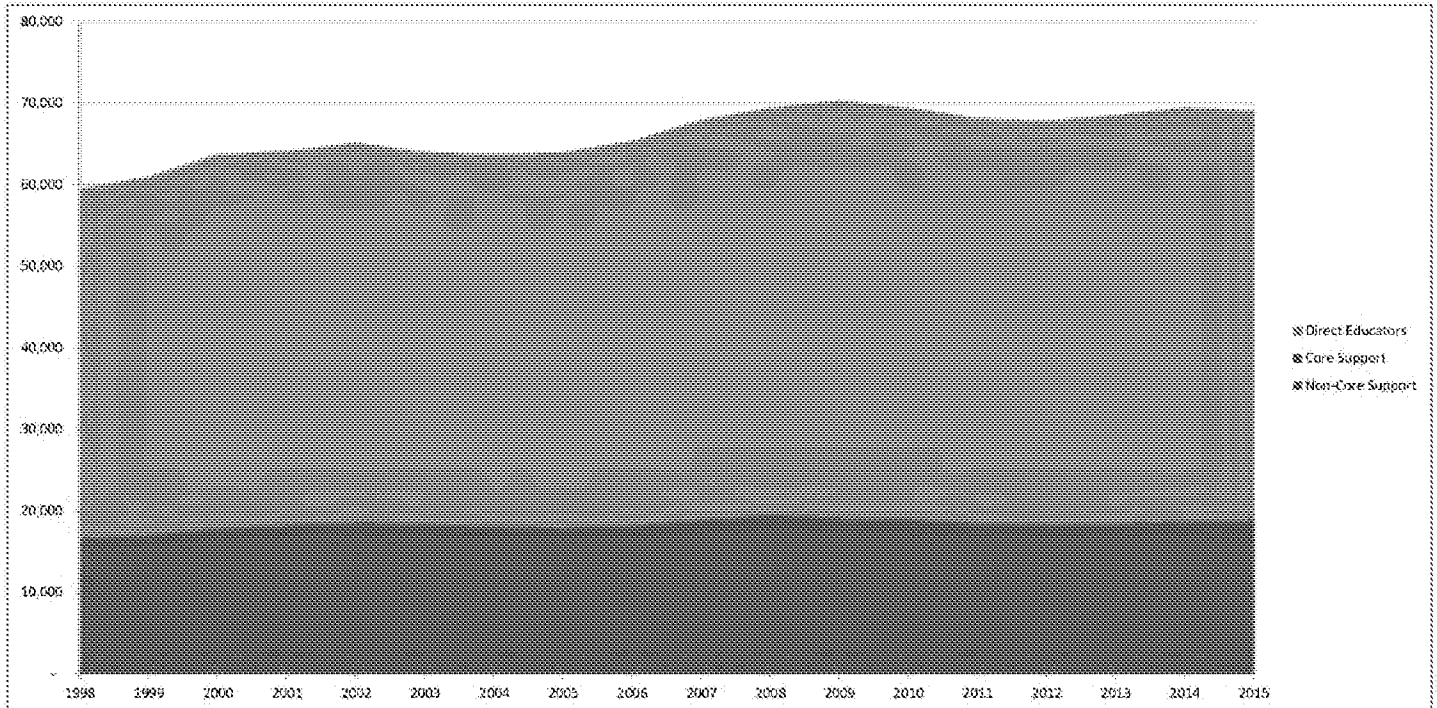
Table 17: Student-Staff Ratios, KLRD Categories, 1998 and 2015

Category	Personnel Type	Certified?	1998			2015			Student Change 98-15	Staff Change 98-15	Ratio Change 98-15	Student Per Change 98-15	Staff Per Change 98-15	Ratio Per Change 98-15	
			Student	Staff	Ratio	Student	Staff	Ratio							
Direct Educators	Kindergarten Teachers	Certified	448,609	1,122	399.9	464,376	1,835	253.1	15,767	713	(146.8)	3.51%	63.57%	-36.72%	
	Practical Arts/Career/Tech Ed Teachers	Certified	448,609	924	485.7	464,376	1,434	319.3	15,767	530	(166.2)	3.51%	57.36%	-34.22%	
	Prekindergarten Teachers	Certified	448,609	181	2,477.1	464,376	599	775.8	15,767	418	(1,701.4)	3.51%	230.54%	-68.68%	
	Reading Specialists/Teachers	Certified	448,609	540	831.5	464,376	718	646.7	15,767	179	(184.9)	3.51%	33.10%	-27.23%	
	Regular Education Teacher Aides	Noncertified	448,609	2,155	208.2	464,376	2,949	157.5	15,767	795	(591.7)	3.51%	36.88%	-24.37%	
	Special Ed. Teachers	Certified	448,609	3,295	136.2	464,376	3,949	117.6	15,767	655	(318.6)	3.51%	19.88%	-11.65%	
	Special Education Paraprofessionals	Noncertified	448,609	3,321	135.1	464,376	5,190	75.0	15,767	2,869	(82.0)	3.51%	86.37%	-44.46%	
	All Other Teachers	Certified	448,609	25,432	17.6	464,376	15,263	17.7	15,767	831	0.0	3.51%	3.27%	0.24%	
	Principals	Certified	448,609	1,268	353.8	464,376	1,134	389.0	15,767	(174)	35.2	3.51%	5.68%	9.96%	
	Assistant Principals	Certified	448,609	490	1,042.8	464,376	579	802.0	15,767	149	(240.8)	3.51%	34.59%	-23.09%	
	School Counselors	Certified	448,609	1,100	407.7	464,376	1,134	409.4	15,767	34	1.7	3.51%	3.08%	0.42%	
	School Social Work Services	Certified	448,609	211	2,129.1	464,376	399	1,164.4	15,767	188	(964.7)	3.51%	89.27%	-25.31%	
	Social Services Staff	Noncertified	448,609	43	10,360.5	464,376	100	4,639.1	15,767	57	(5,721.4)	3.51%	131.18%	-55.22%	
	Library Media Aides	Noncertified	448,609	533	841.7	464,376	522	889.1	15,767	(11)	47.4	3.51%	-2.63%	5.64%	
	Library Media Specialists	Certified	448,609	963	485.7	464,376	731	635.6	15,767	(233)	169.9	3.51%	24.15%	36.47%	
	Speech Pathologists	Certified	448,609	497	1,025.9	464,376	602	773.1	15,767	105	(254.7)	3.51%	37.73%	-24.83%	
	Audiologists	Certified	448,609	11	34,478.3	464,376	39	19,767.7	15,767	2	(3,716.6)	3.51%	16.42%	-11.06%	
	Clinical or School Psychologists	Certified	448,609	347	1,293.2	464,376	359	1,192.8	15,767	42	(100.3)	3.51%	12.22%	-7.76%	
	Nurses	Certified	448,609	423	1,059.8	464,376	617	752.3	15,767	194	(307.5)	3.51%	45.83%	-29.02%	
		Noncertified	448,609	127	3,526.8	464,376	98	4,762.8	15,767	(30)	1,236.0	3.51%	-23.35%	35.05%	
	Total	Certified	448,609	36,686	12.2	464,376	40,478	11.5	15,767	3,792	(6.8)	3.51%	10.54%	-6.18%	
		Noncertified	448,609	6,180	72.6	464,376	9,839	47.1	15,767	3,660	(25.3)	3.51%	59.55%	-35.12%	
	Total		448,609	42,866	10.5	464,376	50,317	9.2	15,767	7,452	(11.2)	3.51%	17.49%	-11.89%	
	Core Support	Superintendent	Certified	448,609	280	1,603.9	464,376	253	1,833.3	15,767	(27)	229.4	3.51%	-9.44%	14.30%
		Assistant Superintendents	Noncertified	448,609	3	149,536.3	464,376	7	71,442.5	15,767	4	(78,093.8)	3.51%	116.67%	-52.22%
		Assoc./Asst. Superintendents	Certified	448,609	100	4,504.1	464,376	90	5,188.6	15,767	(10)	684.5	3.51%	30.14%	15.20%
		Directors/Supervisors of Career/Tech Ed	Certified	448,609	23	19,420.3	464,376	28	16,409.1	15,767	5	(3,011.2)	3.51%	22.51%	-15.51%
		Directors/Supervisors of Health	Certified	448,609	13	35,888.7	464,376	9	49,401.7	15,767	(3)	13,513.0	3.51%	24.80%	37.85%
		Directors/Supervisors Spec. Ed.	Certified	448,609	112	4,023.4	464,376	109	4,252.5	15,767	(3)	229.1	3.51%	-2.08%	3.69%
		All Other Directors/Supervisors	Certified	448,609	139	3,212.1	464,376	178	2,610.3	15,767	39	(607.8)	3.51%	27.62%	-18.89%
		Instructional Coordinators/Supervisors	Certified	448,609	86	5,228.5	464,376	171	2,723.6	15,767	85	(2,504.9)	3.51%	98.72%	-47.91%
		Other Curriculum Specialists	Certified	448,609	79	5,693.0	464,376	185	2,511.5	15,767	106	(3,181.5)	3.51%	134.64%	-55.98%
		Parents as Teachers	Noncertified	448,609	3	149,536.3	464,376	211	2,196.7	15,767	208	(147,339.7)	3.51%	6946.67%	-96.53%
		Total	Certified	448,609	830	540.2	464,376	1,023	453.9	15,767	193	(86.3)	3.51%	23.19%	-15.97%
		Noncertified	448,609	3	149,536.3	464,376	211	2,196.7	15,767	208	(147,339.7)	3.51%	6946.67%	-96.53%	
	Total		448,609	833	536.3	464,376	1,234	376.2	15,767	401	(162.1)	3.51%	48.12%	-30.11%	
Non-Core Support	Administrative Assistants	Certified	448,609	34	13,291.3	464,376	49	9,400.3	15,767	16	(3,991.0)	3.51%	47.46%	-29.80%	
	Attendance Services Staff	Noncertified	448,609	70	6,381.4	464,376	132	3,526.0	15,767	62	(2,855.3)	3.51%	87.54%	-44.74%	
	Business Managers	Noncertified	448,609	55	8,112.3	464,376	117	3,896.3	15,767	62	(4,126.2)	3.51%	110.67%	-50.88%	
	Business Services - All Other Personnel	Noncertified	448,609	486	922.7	464,376	447	1,039.6	15,767	(39)	116.9	3.51%	-8.12%	17.67%	
	Business Services - Directors/Coordinators/Supervisors	Noncertified	448,609	104	4,321.9	464,376	104	4,452.3	15,767	1	130.5	3.51%	0.48%	3.02%	
	Coaching Assistants	Noncertified	448,609	233	1,922.1	464,376	416	1,116.8	15,767	182	(805.2)	3.51%	78.15%	-41.69%	
	Food Service - All Other Personnel	Noncertified	448,609	2,988	150.1	464,376	2,987	155.3	15,767	(1)	5.3	3.51%	-0.04%	3.56%	
	Food Service - Directors/Coordinators/Supervisors	Noncertified	448,609	191	2,351.2	464,376	289	1,608.5	15,767	98	(742.7)	3.51%	51.31%	-31.59%	
	Maintenance and Operation - All Other Personnel	Noncertified	448,609	4,913	91.3	464,376	4,891	95.0	15,767	(24)	3.7	3.51%	-0.49%	4.03%	
	Maintenance and Operation - Directors/Coordinators/Supervisors	Noncertified	448,609	293	1,530.0	464,376	399	1,164.4	15,767	106	(186.5)	3.51%	36.02%	-21.90%	
	Other - Directors/Coordinators/Supervisors	Noncertified	448,609	130	3,456.2	464,376	185	2,514.2	15,767	55	(941.9)	3.51%	42.90%	-27.25%	
	School Resource Officer	Noncertified	448,609	1	149,536.3	464,376	41	11,409.7	15,767	40	(1,126.6)	3.51%	139.04%	-30.81%	
	Secretarial/Clerical (Central Admin.)	Noncertified	448,609	992	452.4	464,376	774	599.7	15,767	(217)	147.3	3.51%	-21.60%	32.55%	
	Secretarial/Clerical (School Admin.)	Noncertified	448,609	2,042	219.7	464,376	2,120	219.0	15,767	78	(8.7)	3.51%	3.84%	-0.31%	
	Secretarial/Clerical (Student Support Service)	Noncertified	448,609	346	1,295.1	464,376	476	976.6	15,767	129	(131.8)	3.51%	37.31%	-24.61%	
	Security Officers	Noncertified	448,609	141	3,186.1	464,376	150	3,091.7	15,767	9	(94.4)	3.51%	6.68%	-7.96%	
	Technology - All Other Personnel	Noncertified	448,609	1	149,536.3	464,376	715	648.8	15,767	714	(1,149.7)	3.51%	100.00%	-42.86%	
	Technology - Directors/Coordinators/Supervisors	Noncertified	448,609	1	149,536.3	464,376	237	1,859.4	15,767	236	(1,149.7)	3.51%	100.00%	-42.86%	
	Transportation - All Other Personnel	Noncertified	448,609	1,475	304.2	464,376	1,817	255.6	15,767	342	(48.6)	3.51%	23.21%	-15.99%	
	Transportation - Directors/Coordinators/Supervisors	Noncertified	448,609	155	2,886.6	464,376	159	2,920.6	15,767	4	33.8	3.51%	2.32%	1.17%	
	Others	Certified	448,609	494	908.9	464,376	424	1,094.5	15,767	(69)	185.6	3.51%	24.04%	20.42%	
		Noncertified	448,609	694	646.7	464,376	671	692.6	15,767	(23)	45.9	3.51%	-3.34%	7.10%	
Total	Certified	448,609	527	851.1	464,376	474	980.3	15,767	(53)	129.2	3.51%	10.18%	15.18%		
	Noncertified	448,609	15,310	29.3	464,376	17,125	27.1	15,767	1,815	(2.2)	3.51%	11.85%	-7.46%		
Total		448,609	15,837	28.3	464,376	17,598	26.4	15,767	1,762	(1.9)	3.51%	11.12%	-6.85%		
Total	Certified	448,609	38,043	11.8	464,376	41,975	11.1	15,767	3,931	(6.7)	3.51%	10.93%	-6.18%		
	Noncertified	448,609	21,492	20.9	464,376	27,195	17.1	15,767	5,703	(3.8)	3.51%	26.53%	-18.19%		
	Total	448,609	59,536	7.5	464,376	69,170	6.7	15,767	9,634	(10.8)	3.51%	16.18%	-10.90%		

Figure 2: Student-Staff Ratios, KLRD Categories, 1998 through 2015

		Ratios																
Category	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Direct Educators	16.47	16.19	9.90	9.85	9.56	9.73	9.71	6.59	9.36	9.05	8.95	8.74	8.57	8.14	9.20	9.13	9.10	9.23
Non-Core Support	28.35	27.65	25.81	26.21	25.36	25.56	25.76	25.97	25.64	25.28	24.57	25.04	25.60	26.36	26.62	26.63	26.81	28.39
Core Support	538.29	499.58	488.78	487.58	451.29	466.91	476.21	486.56	470.69	357.02	336.63	352.44	364.56	387.55	395.83	378.49	388.83	376.20

		Numbers																
Category	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Direct Educators	42,865	44,096	45,894	45,948	46,908	45,687	45,668	46,082	47,223	49,136	49,954	51,136	50,520	49,763	48,575	50,157	50,754	50,337
Non-Core Support	15,637	16,098	16,947	17,274	17,562	17,393	17,210	17,017	17,232	17,597	18,191	17,882	17,716	17,253	17,333	17,169	17,552	17,998
Core Support	833	897	930	929	967	952	931	906	939	1,246	1,328	1,270	1,244	1,174	1,152	1,220	1,168	1,234
Students	448,609	448,325	454,322	452,722	445,377	444,542	443,302	441,896	441,787	444,879	446,874	447,706	453,362	454,864	456,501	457,897	461,854	464,376



References

- Average Freshman Graduation Rate from NCES.
- Cohort Graduation Rate, 18-24 HS Completers, and 25 and Up data from ed.gov.
- NAEP average percent at basic or above, the percent at proficient or above, and the SAT mean scores reported by NCES.
- ACT data reported by ACT.
- ACT and SAT ranks calculated on the difference between actual value and predicted value based on percent participation.
- Percent of children in poverty is reported by kidscount.org.
- Percent eligible for free or reduced-price lunch, percent served under IDEA, percent participating in ELL, and percent non-White reported by NCES.
- Student to District, School, and Staff ratios reported by NCES.
- Household Income and attainment levels for 25 year olds and up and urban density data reported by the U.S. Census Bureau.
- Population per square mile from US50.com.
- State Funding Formula Component info from <https://schoolfinancesday.wordpress.com/>
- State school financial data from Public Education Finances: 2013, U.S. Census