

IN THE SUPREME COURT OF THE STATE OF KANSAS

FILED

15-113267-S

NOV 06 2023

LUKE GANNON,
By his next friends and guardians, *et al.*,

DOUGLAS T. SHIMA
CLERK OF APPELLATE COURTS

Appellees/Plaintiffs,

County Appealed From: Shawnee

v.

District Court Case No.: 10-C-1569

STATE OF KANSAS, *et al.*

Appellants/Defendants.

RESPONSE TO MOTION FOR ISSUANCE OF THE MANDATE

Plaintiffs-Appellees ("Plaintiffs"), by their undersigned counsel of record, respond to the State's Motion for Issuance of the Mandate as follows:

A. The State's motion is premature because this Court's approved funding plan covers future school years, the school budgets for which are unknown.

1. The State claims that this Court's approved funding plan "has been phased in successfully," but the State is wrong. Senate Bill 16—the final remedy bill this Court approved in *Gannon VII*—also included funding for school year 2023-2024 (which does not end until June 30, 2024) and each school year thereafter. K.S.A. § 72-5132(e)(6).

2. S.B. 16, as codified in K.S.A. § 72-5132(e), provides the following "Base aid for student excellence" (BASE) amounts for school years 2018-2019 through 2022-2023:

(1) For school year 2018-2019, \$4,165

(2) For school year 2019-2020, \$4,436

(3) For school year 2020-2021, \$4,569

(4) For school year 2021-2022, \$4,706

(5) For school year 2022-2023, \$4,846



K.S.A. § 72-5132(e).

3. But this Court's approved plan also covers the 2023-2024 school year and beyond.

S.B. 16 goes on to provide the following funding mechanism for future school years:

(6) For school year 2023-2024, and each school year thereafter, the BASE aid shall be the BASE aid amount for the immediately preceding school year plus an amount equal to the average percentage increase in the consumer price index for all urban consumers in the midwest region as published by the bureau of labor statistics of the United States department of labor during the three immediately preceding school years rounded to the nearest whole dollar amount.

K.S.A. § 72-5132(e)(6).

4. Because no one knows how much money is sufficient to fund schools in 2023-2024 and future years, the State cannot say that all planned funding "has been phased in successfully." School year 2023-2024 is the current school year and is not yet complete. The legislature has appropriated funding for both school years 2023-2024 and 2024-2025. *See* Exhibit A (Kansas Foundation Aid Appropriations By Year). But no one knows whether these amounts are sufficient to fund Kansas schools for these years until sometime *during* those years.

5. The reason that no one knows the sufficient 2023-2024 funding amount is that the school districts have not yet calculated the student weighted amounts. School general fund budgets result from two calculations. First is the district's enrollment on September 20 of the preceding school year or the second preceding school year, whichever is greater. K.S.A. § 72-5132 (l)(1) and (2). School districts know this number for the 2023-2024 school year because the statute bases this number on prior years' enrollments. But school districts then add a second calculation: the student weights for the current year. K.S.A. § 72-5132 (a). This calculation is unknown for the 2023-2024 school year because school districts do not even report the underlying numbers to the Department of Education until sometime after the September 20 count date.

6. Adding student weights will significantly change school districts' budgets. During fiscal year 2023, student weights added 215,105.4 students to the September 20 enrollment count. *See Legal Max General Fund, School Finance Studies*, KANSAS STATE DEPARTMENT OF EDUCATION (June 20, 2023), <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies> (The "FY 2023 Legal Max (Final)" file provides the following numbers: 673,270.6 weighted FTE (column 33) minus 458,165.2 total adjusted enrollment (column 9) equals 215,105.4 students added via the *then current year weights*). When multiplied by the fiscal year 2023 BASE number of \$4846, these school weights increased total school funding by \$1,042,400,768.

7. The Department of Education will not likely calculate the weights until June 2024. The early reported weights are subject to state audit. R. at Volume 23, 1042–43 (testimony of Mark Tallman, Associate Executive Director for Advocacy for the Kansas Association of School Boards). Generally, the Department of Education will not know the final weighted enrollment until June of a given school year. R. at Volume 32, 2991–92 (testimony of Lori Blakesley, Executive Director of Fiscal Management and Business Operations for Hutchinson Public Schools). Therefore, the State's claim that the school funding mechanism for 2023-2024 is complete and follows the S.B. 16 phased-in plan is premature. The Department of Education will not know if the amounts appropriated are sufficient until later in the school year—likely in June 2024. If the amounts appropriated are insufficient, the legislature must pass a supplemental appropriation to provide the promised funding. This has occurred nearly every fiscal year since 2019. *See Exhibit A.*

8. For the same reasons that funding for school year 2023-24 is not yet known, the funding for future years approved in the plan are also not known. Student counts and weights are

not known for school years 2024-25, 2025-26 and 2026-27; inflation and the average percentage increase in the consumer price index are not known for those years; and funding appropriations are not complete for those years. Therefore, the State is wrong to claim that “all planned funding has been phased in successfully.”

B. The State’s motion is premature because the school funding plan this Court approved sunsets on July 1, 2027, allowing the legislature to again unconstitutionally reduce school funding.

9. The legislature mandated the current school finance plan to completely sunset on July 1, 2027. *See* K.S.A. § 72-5176. If the current school funding plan sunsets, Kansas will have no statute to provide a funding scheme that satisfies Article 6 of the Kansas Constitution. The State’s “self-described Montoy Safe Harbor,” *see Gannon v. State (Gannon VI)*, 308 Kan. 372, 392, 420 P.3d 477, 491 (Kan. 2018), which the State depended upon to satisfy Article 6, will then cease to exist.

10. Previously, the State had two paths to cure its unconstitutional school funding scheme. The first was to provide funding that “is reasonably calculated to have all Kansas public education students meet or exceed the standards set out in Rose.” *Gannon v. State (Gannon I)*, 298 Kan. 1107, 1170, 319 P.3d 1196, 1237 (Kan. 2014). This is the constitutional adequacy standard the Court set forth in *Gannon I. Id.* The State offered the second path to constitutionality with the so-called “Montoy Safe Harbor.” *See Gannon v. State (Gannon VI)*, 308 Kan. 372, 384, 420 P.3d 477, 486 (Kan. 2018). The *Montoy* Safe Harbor required funding equal to the amount promised in the *Montoy* case, updated each year for inflation. This Court agreed that the State could comply with Article 6 by following the *Montoy* Safe Harbor. The Court said:

The State claims it has raised education funding to at least such levels as to be firmly anchored in this self-described “Montoy safe harbor.” And with some financial adjustments to the State’s remediation plan, we basically agree that through structure—and particularly implementation—it can bring the K-12 system

into compliance with the adequacy requirement in Article 6 of the Kansas Constitution. See *Gannon I*, 298 Kan. at 1199-1200, 319 P.3d 1196 (stating adequacy test).

11. *Id.* at 387, 488. The legislature promised compliance with the Montoy Safe Harbor levels, but only for a short time period. By adding a statutory sunset date, the legislature adopted the Montoy Safe Harbor while planning to eliminate it. See 2017 Kan. Sess. Laws 968 (S.B. 19); 2018 Kan. Sess. Laws 333 (S.B. 423); 2018 Kan. Sess. Laws 432 (S.B. 61); 2019 Kan. Sess. Laws 56 (S.B. 16).

12. This Court has repeatedly retained jurisdiction in *Gannon* to ensure that the legislature enacts constitutionally-required school funding. In *Gannon VII*, this court found that the “adoption of S.B. 16 substantially complies with our orders expressed in *Gannon VI*.” *Gannon v. State (Gannon VII)*, 309 Kan. 1185, 1200, 443 P.3d 294, 303 (Kan. 2019). The Court then retained jurisdiction to ensure that the phase-in funding was actually completed, saying, “While we do conclude S.B. 16’s financial adjustments to the safe harbor plan bring the State into substantial compliance with our *Gannon VI* mandate, we retain jurisdiction to ensure continued implementation of the scheduled funding.” *Id.* at 1201, 304.

13. This Court cannot “ensure continued implementation of the scheduled funding” for the current school year until the Department of Education determines the weighted enrollments and the supplemental appropriation. If the Court issues its mandate now, it also cannot “ensure continued implementation of the scheduled funding” in future years because the entire school funding plan will sunset in 2027. The Court should not issue its mandate until this year’s funding is finalized, the next three annual CPI adjustments are calculated, and a replacement school funding system is enacted. Until that time, the Court has not fully “ensured continued implementation of the scheduled funding.”

14. The Kansas legislature has proven itself hungry to violate constitutional funding requirements, but this Court’s continued jurisdiction in *Gannon* has prevented it from doing so. Almost yearly since adopting S.B. 16, the legislature attempts to materially disrupt the school funding plan. A prime target has been S.B. 16’s CPI adjustment, codified in K.S.A. §72-5132(e)(6).

15. The legislature’s most recent attempt to remove the CPI adjustment occurred during the 2023 legislative session. On April 6, 2023, the Conference Committee on S.B. 113 removed the CPI adjustment from the statute. *See* Exhibit B, at 8 (the Conference Committee Report on House Substitute for S.B. 113, April 6, 2023); *id.* at 25 (Second Conference Committee Report Brief on House Substitute for S.B. 113). The Governor and education advocates worked diligently to save the CPI adjustment. The *Gannon* Plaintiffs stated that the statute’s CPI adjustment was integral to the *Montoy* Safe Harbor plan. As this Court said, “protection for the base aid is provided through indexing to a CPI standard . . . the sole reason for these increases was to provide for inflation as required by our order in *Gannon VI*.” *Gannon v. State (Gannon VII)*, 309 Kan. 1185, 1200, 443 P.3d 294, 303 (Kan. 2019). The Department of Education projected that eliminating the CPI adjustment would decrease school funding by \$215,406,015 for school year 2024-25. *See* Exhibit C (Kansas Department of Education Publication SF23-097). Plaintiffs indicated that if the CPI adjustment were removed, they would move for this Court’s intervention through *Gannon*. The Governor indicated that she would veto the bill if it eliminated the CPI adjustment. During the veto session, the Conference Committee met again and finally deleted the CPI removal before the legislature adopted the Conference Committee’s report. *See H Sub for SB 113, KANSAS LEGISLATURE* (Apr. 28, 2023), https://www.kslegislature.org/li/b2023_24/measures/documents/ccr_2023_sb113_h_2156 (final

version of Conference Committee's report did not contain CPI removal provision). Again, this Court's retained jurisdiction in *Gannon* preserved the S.B. 16 funding solution and the CPI adjustment.

16. The only reason the legislature continues to implement the funding plan through school year 2022-23 is this Court's retained jurisdiction in *Gannon*. See Exhibit D, at 01:07:58 pm (April 6 Conference Committee meeting at which Senator Baumgardner said, "I think in going through historically, we know why we are where we are today. And that was prescriptive when we had the agreement on the school funding."); *id.* at 01:14:37 pm (Senator Baumgardner said, "And they're aware that the that the [sic] courts still are tethered to this.").

17. When this Court dismissed *Montoy v. State*, the legislature did not complete the funding plan, and funding almost immediately fell to an unconstitutional level. See *Gannon v. State (Gannon VII)*, 309 Kan. 1185, 1187, 443 P.3d 294, 296 (Kan. 2019) ("Before the State fully implemented the financial solution we accepted in *Montoy IV*, however, it started making significant cuts to education funding in school year (SY) 2008-09 . . . a three-judge district court panel concluded the State had failed to provide suitable funding for K-12 public education in violation of Article 6 of the Kansas Constitution."). Release of jurisdiction in *Gannon* will likely repeat that history.

18. This Court should not prematurely release school funding to the legislature after years of steadfastly requiring adequate funding. Constitutional school funding litigation is a long game. See Exhibit E (a Kansas School Finance Litigation Timeline). Plaintiffs' counsel have been litigating these issues since the mid-1980s—almost 40 years. Kansas appears close to the end of that journey. If the Court simply retains jurisdiction a bit longer, the journey may end. Kansas

students may finally receive the consistent, constitutional funding they are due. In *Gannon VII*, this Court granted the same request for nearly identical reasons:

In response, the plaintiffs ask that we retain jurisdiction until all planned funding has been phased in successfully. As support, they specifically cite a legislative attempt to reclaim educational funds this session and the State's reversal of course after *Montoy IV* was concluded but before the (full) funding approved there was phased in. They also can point to the State's long-term failure to adequately fund education. . . . we retain jurisdiction to ensure continued implementation of the scheduled funding.

Gannon v. State (Gannon VII), 309 Kan. 1185, 1201, 443 P.3d 294, 304 (Kan. 2019).

19. Kansas has only completed the BASE's stated phased-in increases through school year 2022-2023. See K.S.A. § 72-5132(e)(5) (providing the final 2022-23 phased-in base amount of \$4,846). This means that first grade students—just beginning their journey through Kansas public schools—may start in a constitutionally-funded system this year. But they have eleven more years of school ahead. And they need protection from an unbridled legislature bent on removing their schools' funding.

20. The Court should continue to retain jurisdiction until the earlier of July 1, 2027, or when the legislature either removes K.S.A. § 72-5176's sunset clause or adopts a replacement funding mechanism. In the alternative, this Court should allow Plaintiffs to file a Motion to Recall the Mandate and reopen the case if the legislature restores an unconstitutional funding scheme prior to July 1, 2027.

C. Alternatively, if this Court grants the State's motion, it should freely rescind its mandate because of the "manifest injustice" and "serious injury to general rights" that will occur if the legislature restores an unconstitutional funding plan.

21. Though this Court generally will not rescind its mandates or reopen its cases, it has discretion to do so. The law of the case doctrine states a "discretionary policy" suggesting that courts should generally refuse to reopen cases but "without limiting their power to do so." *State*

v. Collier, 263 Kan. 629, 631, 952 P.2d 1326, 1328 (Kan. 1998) (quoting 5 Am. Jur. 2d, Appellate Review § 605). This Court need not adhere to this rule when “manifest injustice” or “serious injury to general rights” may result. *Id.* at 632–33, 1329–30. And “[t]he Supreme Court has long recognized its power to recall, correct, amplify, or modify its own mandate.” *Quinn v. State*, 62 Kan. App. 2d 640, 646, 522 P.3d 282, 288 (Kan. Ct. App. 2022); *see also Sperry v. McKune*, 305 Kan. 469, 478, 384 P.3d 1003, 1010 (Kan. 2016).

22. This Court has actually rescinded its own mandates multiple times. *See, e.g., Porter v. State*, 196 Kan. 732, 735, 414 P.2d 56, 59 (Kan. 1966) (“the case is remanded to the district court with directions . . . for the recall of the mandate dismissing the appeal”); *Collingwood v. Kan. Tpk. Auth.*, 181 Kan. 838, 839, 317 P.2d 400, 400 (Kan. 1957) (“On that same day we entered an order recalling the mandate of this court”); *State v. Swindler*, No. 118,484, 2019 Kan. App. Unpub. LEXIS 251, at *2 (Kan. Ct. App. Apr. 19, 2019) (“Just before the second trial, the Kansas Supreme Court stayed the proceedings and recalled its mandate because the State had petitioned the United States Supreme Court for a writ of certiorari”).

23. If this Court grants the State’s Motion for Issuance of the Mandate, it should freely rescind that mandate and reopen the case if the legislature restores an unconstitutional school funding scheme. Failing to rescind the mandate under these circumstances would create a “serious injury to general rights”—“the fundamental right to an education” that every Kansas child enjoys. *See Montoy v. State (Montoy V)*, 282 Kan. 9, 27, 138 P.3d 755, 766 (Kan. 2006) (Rosen, J., concurring). Failing to rescind the mandate would also create a “manifest injustice”—thousands of Kansas children would lack full access to “the greatest vehicle available to the state to prepare our children to be the neighbors, parents, leaders, workers, taxpayers, citizens, voters, and patriots of tomorrow.” *Unified Sch. Dist. No. 229 v. State*, 256 Kan. 232, 271, 885 P.2d 1170, 1195 (Kan.

1994) (cleaned up). Therefore, the law of the case poses no barrier to this Court if the legislature again violates Article 6 after the Court issues its mandate. This Court should rescind its mandate and reopen this case if the legislature does so.

D. Conclusion

Therefore, this Court should deny the State's Motion for Issuance of the Mandate. Alternatively, if it grants the State's motion, this Court should caution the State that the Court will freely rescind its mandate if the legislature later restores an unconstitutional funding plan. The future education of Kansas school children and the Kansas Constitution are more important than the issuance of the mandate in this matter.

/s/ Alan L. Rupe

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CERTIFICATE OF SERVICE

I hereby certify that on November 1, 2023, the foregoing Response to Motion for Issuance of the Mandate was Federal Expressed to the court for filing and a copy was mailed via U.S. mail, postage prepaid to:

Anthony J. Powell
Solicitor General
Office of the Attorney General Kris Kobach
120 SW 10th Avenue, Room 200
Topeka, KS 66612-1597

Attorneys for Appellant State of Kansas

/s/ Alan L. Rupe

Alan L. Rupe

State Foundation Aid Appropriations

FY25		
Bill		State Foundation Aid
2023 S Sub HB113	Original Appropriation	\$ 2,825,725,000
Total		\$ 2,825,725,000

FY24		
Bill		State Foundation Aid
2022 S Sub HB2567	Original Appropriation	\$ 2,558,881,605
2023 S Sub HB113	1st Supplemental Appropriation - Additional	\$ 47,899,069
Total		\$ 2,606,780,674

FY23		
Bill		State Foundation Aid
2021 HB 2134	Original Appropriation	\$ 2,524,235,833
2022 S Sub HB2567	1st Supplemental Appropriation - Additional	\$ 157,335,108
2023 S Sub HB113	2nd Supplemental Appropriation - Lapse	\$ (79,307,834)
Total		\$ 2,602,263,107

FY22		
Bill		State Foundation Aid
2020 SB 66	Original Appropriation	\$ 2,440,966,522
2021 HB 2134	1st Supplemental Appropriation - Lapse	\$ (3,344,193)
2022 S Sub HB2567	2nd Supplemental Appropriation - Lapse	\$ (58,570,986)
Total		\$ 2,379,051,343

FY21		
Bill		State Foundation Aid
2019 H Sub SB 25	Original Appropriation	\$ 2,305,700,929
2019 H Sub SB16	1st Supplemental Appropriation - Additional	\$ 89,659,017
2020 SB 66	2nd Supplemental Appropriation - Lapse	\$ (32,524,169)
2021 HB 2134	3rd Supplemental Appropriation - Lapse	\$ (18,897,038)
Total		\$ 2,343,938,739

FY20		
Bill		State Foundation Aid
2019 H Sub SB 25	Original Appropriation	\$ 2,225,115,906
2019 H Sub SB16	1st Supplemental Appropriation - Additional	\$ 92,659,017
2020 SB 66	2nd Supplemental Appropriation - Lapse	\$ (35,626,052)
Total		\$ 2,282,148,871

FY19		
Bill		State Foundation Aid
2017 SB19	Original Appropriation	\$ 2,046,657,545
2018 H Sub SB423	1st Supplemental Appropriation - Additional	\$ 26,024,200
2019 H Sub SB 25	2nd Supplemental Appropriation - Lapse	\$ (39,326,035)
Total		\$ 2,033,355,710

CONFERENCE COMMITTEE REPORT

MR. PRESIDENT and MR. SPEAKER: Your committee on conference on House amendments to **SB 113** submits the following report:

The Senate accedes to all House amendments to the bill, and your committee on conference further agrees to amend the bill as printed as House Substitute for Senate Bill No. 113, as follows:

On page 2, in line 15, by striking "\$14,797,912" and inserting "\$14,712,912"; in line 18, by striking all after "2024"; by striking all in lines 19 through 35; in line 36, by striking all before the period:

On page 3, in line 20, by striking "\$13,534,722" and inserting "\$10,534,722"; in line 23, after "2024" by inserting ": *Provided further*, That expenditures shall be made by the above agency from the mental health intervention team pilot account during fiscal year 2024 for mental health intervention team school liaisons employed by those school districts participating in the mental health intervention team pilot program: *And provided further*, That the salaries and wages for school liaisons shall be matched by participating school districts on a \$3 of state moneys for \$1 of school district moneys basis: *And provided further*, That each school district that participated in the mental health intervention team pilot program during fiscal year 2023 shall continue to receive an amount of moneys not less than the amount from such account or fund such school district received in fiscal year 2023 so long as the school district maintains a substantially similar program participation level in fiscal year 2024: *And provided further*, That the remaining unencumbered moneys in the mental health intervention team pilot account shall be used to expand the program to school districts that have not previously participated in the program: *And provided further*, That, if such remaining moneys are not fully expended on new school district programs, the above agency shall expend such moneys on school districts that

seek to expand existing programs: *And provided further*, That the department of education shall provide a report on or before January 1, 2024, to the director of the budget and the director of legislative research that includes performance measures, developed in consultation with the Kansas department for aging and disability services, that illustrate the effectiveness of the mental health intervention team pilot program";

Also on page 3, in line 41, after the semicolon by inserting "acquisition of naloxone hydrochloride products for use by approved professionals;"

On page 4, in line 22, by striking "\$101,388,069" and inserting "\$87,900,088"; in line 23, by striking "\$2,423,309" and inserting "\$400,000";

On page 8, in line 27, by striking "\$8,437,635" and inserting "\$9,437,635"; following line 34, by inserting:

"Provided, That any unencumbered balance in the pre-K pilot account in excess of \$100 as of June 30, 2023, is hereby reappropriated for fiscal year 2024.";

Also on page 8, following line 35, by inserting:

"Provided, That any unencumbered balance in the early childhood infrastructure account in excess of \$100 as of June 30, 2023, is hereby reappropriated for fiscal year 2024.";

Also on page 8, following line 36, by inserting:

"Provided, That any unencumbered balance in the imagination library account in excess of \$100 as of June 30, 2023, is hereby reappropriated for fiscal year 2024.";

On page 10, following line 15, by inserting:

"(I) During the fiscal year ending June 30, 2024, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from the state general fund or from any special revenue fund or funds for the above agency for fiscal year 2024 as authorized by this or other appropriation act of the 2023 regular session of the legislature,

expenditures shall be made by the above agency from such moneys for fiscal year 2024 to survey school districts and submit to the senate committee on education and the house of representatives committees on education and K-12 education budget a list of all school districts that used curriculum and training materials that include the three cueing systems model of reading or visual memory program in the preceding school year."; in line 28, by striking "\$592,740,238" and inserting "\$520,380,818";

On page 11, following line 8, by inserting:

"(c) During the fiscal year ending June 30, 2025, in addition to the other purposes for which expenditures may be made by the above agency from moneys appropriated from the state general fund or from any special revenue fund or funds for the above agency for fiscal year 2025 as authorized by this or other appropriation act of the 2023 or 2024 regular session of the legislature, expenditures shall be made by the above agency from such moneys for fiscal year 2025 to create a special education and related services funding task force to study and make recommendations for changes in the existing state funding formula for special education and related services: *Provided*, That such task force shall have 11 members as follows: Two members appointed by the speaker of the house of representatives; two members appointed by the president of the senate; one member appointed by the minority leader of the house of representatives; one member appointed by the minority leader of the senate; one member appointed by the state board of education; two members appointed by the state department of education who are professionals in the field of special education and related services; one member appointed by the state department of education who is a professional in early childhood developmental services and provides services for a tiny-K program; and one member appointed by the speaker of the house of representatives who is a parent of a student who receives special education services: *Provided further*, That the speaker of the house of representatives shall

designate one member appointed by the speaker as chairperson of the task force: *And provided further*, That members of the task force attending meetings authorized by the task force shall be paid compensation, subsistence allowances, mileage and other expenses as provided in K.S.A. 75-3223, and amendments thereto: *Provided, however*, That the above agency, in consultation with the legislative coordinating council, shall establish such task force if the legislature does not take action to revise the special education state aid funding formula during the 2024 regular legislative session.";

Also on page 11, by striking all in lines 9 through 43;

By striking all on pages 12 through 15;

On page 16, by striking all in lines 1 through 36; following line 36, by inserting:

"New Sec. 4. (a) Within 30 days after the board of education of a school district adopts a resolution to dispose of a school district building pursuant to K.S.A. 72-3216, and amendments thereto, such board of education shall submit written notice of its intention to dispose of such building to the legislature. Such notice shall be filed with the chief clerk of the house of representatives and the secretary of the senate and shall contain the following:

(1) A description of the school district's use of such building immediately prior to the decision to dispose of such building;

(2) the reason for such building's disuse and the decision to dispose of such building;

(3) the legal description of the real property to be disposed of; and

(4) a copy of the resolution adopted by the board of education.

(b) (1) If the notice required under subsection (a) is received by the legislature during a regular legislative session, then the legislature shall have 45 days to adopt a concurrent resolution in accordance with subsection (c) stating the legislature's intention for the state to acquire such building.

(2) If the notice required under subsection (a) is received when the legislature is not in regular session, then the legislature shall have 45 days from the commencement of the next regular session to adopt a concurrent resolution in accordance with subsection (c) stating the legislature's intention for the state to acquire such building.

(3) If the legislature does not adopt a concurrent resolution in accordance with subsection (c) within the 45-day period, then the school district may proceed with the disposition of such school district building in accordance with state law.

(c) The legislature may adopt a concurrent resolution stating the legislature's intention that the state acquire the school district building. Such concurrent resolution shall include:

(1) The name of the school district that owns such building;

(2) the information contained in the written notice as described in subsection (a)(1) through (3); and

(3) the state agency that intends to acquire such building and the intended use of such building upon acquisition.

(d) Upon adoption of a concurrent resolution in accordance with subsection (c), the state agency named in such resolution shall have 180 days to complete the acquisition of such school district building and take title to the real property. Upon request of the state agency acquiring the school district building, the legislative coordinating council may extend the 180-day period for a period of not more than 60 days. The board of education of the school district shall not sell, gift, lease or otherwise convey such building or any of the real property described in the written notice or take any action or refrain from taking any action that would diminish the value of such property during the 180-day period or any extension thereof. If the state agency does not take title to the property within the 180-day period or any extension thereof, then the school district may proceed with disposition of such school district building in accordance with

state law and any written agreements entered into between such state agency and the school district.

(e) For purposes of this section, the term "state agency" means any state agency, department, authority, institution, division, bureau or other state governmental entity.";

On page 17, in line 19, by striking all after "(A)"; by striking all in line 20; in line 21, by striking "(B)"; in line 24, after "affidavit" by inserting "or transcript"; in line 25, by striking "subparagraphs" and inserting "subparagraph"; in line 26, by striking all before the period; following line 39, by inserting:

"(e) This section shall take effect on and after July 1, 2023.";

And by redesignating subsections, paragraphs, subparagraphs and clauses accordingly;

Also on page 17, in line 40, before "The" by inserting "(a)";

On page 18, following line 1, by inserting:

"(b) This section shall take effect on and after July 1, 2023.";

On page 19, in line 41, after "(2)" by inserting "Subject to capacity, school districts shall give priority to any nonresident student who is a military student as defined in K.S.A. 72-5139, and amendments thereto. Priority shall be given when the military student is first accepted and, if necessary, at any other time the school district considers transfer applications. Any such military student shall not be subject to the open seat lottery.

(3)";

And by redesignating subsections, paragraphs, subparagraphs and clauses accordingly;

On page 22, following line 19, by inserting:

"Sec. 11. K.S.A. 72-3216 is hereby amended to read as follows: 72-3216. (a) (1) Subject to ~~provision paragraph (2) of this subsection~~, every unified school district shall maintain, offer and teach kindergarten and grades one through 12 and shall offer and teach at least 30 units

of instruction for ~~pupils~~ students enrolled in grades nine through 12 in each high school operated by the board of education. The units of instruction, to qualify for the purpose of this section, shall have the prior approval of the state board of education.

(2) Any unified school district which has discontinued kindergarten, any grade or unit of instruction under authority of K.S.A. 72-13,101, and amendments thereto, and has entered into an agreement with another unified school district for the provision of kindergarten or any such grade or unit of instruction has complied with the kindergarten, grade and unit of instruction requirements of this section.

(b) The board of education shall adopt all necessary rules and regulations for the government and conduct of its schools, consistent with the laws of the state.

(c) The board of education may divide the district into subdistricts for purposes of attendance by pupils.

(d) The board of education shall have the title to and the care and keeping of all school buildings and other school property belonging to the district. The board may open any or all school buildings for community purposes and may adopt rules and regulations governing use of school buildings for those purposes. School buildings and other school properties no longer needed by the school district may be disposed of by the board upon the affirmative recorded vote of not less than a majority of the members of the board at a regular meeting. Subject to the provisions of section 4, and amendments thereto, the board may dispose of the property in such manner and upon such terms and conditions as the board deems to be in the best interest of the school district. Conveyances of school buildings and other school properties shall be executed by the president of the board and attested by the clerk.

(e) The board shall have the power to acquire personal and real property by purchase, gift or the exercise of the power of eminent domain in accordance with K.S.A. 72-1144, and

amendments thereto.

Sec. 12. On and after July 1, 2023, K.S.A. 2022 Supp. 72-4352 is hereby amended to read as follows: 72-4352. As used in the tax credit for low income students scholarship program act:

(a) "Contributions" means monetary gifts or donations and in-kind contributions, gifts or donations that have an established market value.

(b) "Department" means the Kansas department of revenue.

(c) "Educational scholarship" means an amount not to exceed \$8,000 per school year provided to an eligible student, or to a qualified school with respect to an eligible student, to cover all or a portion of the costs of education including tuition, fees and expenses of a qualified school and, if applicable, the costs of transportation to a qualified school if provided by such qualified school.

(d) "Eligible student" means a child who:

(1) Resides in Kansas; and

(2) (A) (i) ~~Is eligible for free or reduced-price meals under the national school lunch act~~Has an annual family income that is less than or equal to 250% of the federal poverty guidelines as determined annually in the federal register by the United States department of health and human services under 42 U.S.C. § 9902(2); and

(ii) (a) was enrolled in kindergarten or any of the grades one through eight in any public school in the previous school year in which an educational scholarship is first sought for the child; or

(b) is eligible to be enrolled in any public school in the school year in which an educational scholarship is first sought for the child and the child is seven years of age or under;

or

(B) has received an educational scholarship under the program and has not graduated from high school or reached the age of 21 years.

(e) "Parent" includes a guardian, custodian or other person with authority to act on behalf of the child.

(f) "Program" means the tax credit for low income students scholarship program established in K.S.A. 72-4351 through 72-4357, and amendments thereto.

(g) "Public school" means any school operated by a unified school district under the laws of this state.

(h) "Qualified school" means any nonpublic school that:

(1) Provides education to elementary or secondary students;

(2) is accredited by the state board or a national or regional accrediting agency that is recognized by the state board for the purpose of satisfying the teaching performance assessment for professional licensure;

(3) has notified the state board of its intention to participate in the program; and

(4) complies with the requirements of the program.

(i) "Scholarship granting organization" means an organization that complies with the requirements of this program and provides educational scholarships to eligible students or to qualified schools in which parents have enrolled eligible students.

(j) "School district" or "district" means any unified school district organized and operating under the laws of this state.

(k) "School year" means the same as in K.S.A. 72-5132, and amendments thereto.

(l) "Secretary" means the secretary of revenue.

(m) "State board" means the state board of education.

Sec. 13. On and after July 1, 2023, K.S.A. 72-4357 is hereby amended to read as

follows: 72-4357. (a) (1) There shall be allowed a credit against the corporate income tax liability imposed upon a taxpayer pursuant to the Kansas income tax act, the privilege tax liability imposed upon a taxpayer pursuant to the privilege tax imposed upon any national banking association, state bank, trust company or savings and loan association pursuant to article 11 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, and the premium tax liability imposed upon a taxpayer pursuant to the premiums tax and privilege fees imposed upon an insurance company pursuant to K.S.A. 40-252, and amendments thereto, for tax years commencing after December 31, 2014, and ending before January 1, 2017, an amount equal to 70% of the amount contributed to a scholarship granting organization authorized pursuant to K.S.A. 72-4351 et seq., and amendments thereto.

(2) There shall be allowed a credit against the tax liability imposed upon a taxpayer pursuant to the Kansas income tax act, the privilege tax liability imposed upon a taxpayer pursuant to the privilege tax imposed upon any national banking association, state bank, trust company or savings and loan association pursuant to article 11 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, and the premium tax liability imposed upon a taxpayer pursuant to the premiums tax and privilege fees imposed upon an insurance company pursuant to K.S.A. 40-252, and amendments thereto;

(A) For tax years commencing after December 31, 2016, and ending before January 1, 2022, an amount equal to 70% of the amount contributed to a scholarship granting organization authorized pursuant to K.S.A. 72-4351 et seq., and amendments thereto; and

(B) for tax years commencing after December 31, 2022, an amount equal to 75% of the amount contributed to a scholarship granting organization authorized pursuant to K.S.A. 72-4351 et seq., and amendments thereto.

(3) In no event shall the total amount of contributions for any taxpayer allowed under this subsection exceed \$500,000 for any tax year.

(b) The credit shall be claimed and deducted from the taxpayer's tax liability during the tax year in which the contribution was made to any such scholarship granting organization.

(c) For each tax year, in no event shall the total amount of credits allowed under this section exceed \$10,000,000 for any one tax year. Except as otherwise provided, the allocation of such tax credits for each scholarship granting organization shall be determined by the scholarship granting organization in consultation with the secretary, and such determination shall be completed prior to the issuance of any tax credits pursuant to this section.

(d) If the amount of any such tax credit claimed by a taxpayer exceeds the taxpayer's income, privilege or premium tax liability, such excess amount may be carried over for deduction from the taxpayer's income, privilege or premium tax liability in the next succeeding year or years until the total amount of the credit has been deducted from tax liability.

(e) The secretary shall adopt rules and regulations regarding filing of documents that support the amount of credit claimed pursuant to this section.";

On page 23, in line 15, by striking all after "be"; in line 16, by striking all before "plus" and inserting "\$4,846"; in line 19, by striking "the three immediately preceding"; also in line 19, after "years" by inserting "2020-2021, 2021-2022 and 2022-2023";

On page 24, in line 7, after "(B)" by inserting "except as provided in paragraph (4),"; in line 19, after the semicolon, by inserting "or"; in line 20, by striking all after "(C)"; by striking all in lines 21 through 35; in line 36, by striking "(D)";

On page 25, in line 1, by striking the comma and inserting "or"; also in line 1, by striking "or (C)"; following line 27, by inserting:

"(4) If a school district closed any school building pursuant to K.S.A. 72-1431, and

amendments thereto, in the preceding school year, such school district shall determine enrollment pursuant to paragraph (1)(A) in the current school year.";

On page 31, following line 4, by inserting:

"Sec. 16. On and after July 1, 2023, K.S.A. 72-5149 is hereby amended to read as follows: 72-5149. (a) Except as provided in subsection (c), the low enrollment weighting of each school district shall be determined by the state board as follows:

(1) For school districts with an enrollment of fewer than 100 students, multiply the enrollment of the school district by 1.014331. The resulting product is the low enrollment weighting of the school district;

(2) for school districts with an enrollment of at least 100 students, but fewer than 300 students:

(A) Subtract 100 from the enrollment of the school district;

(B) multiply the difference obtained under subsection (a)(2)(A) by 9.655;

(C) subtract the product obtained under subsection (a)(2)(B) from 7,337;

(D) divide the difference obtained under subsection (a)(2)(C) by 3,642.4;

(E) subtract one from the quotient obtained under subsection (a)(2)(D); and

(F) multiply the difference obtained under subsection (a)(2)(E) by the enrollment of the school district. The resulting product is the low enrollment weighting of the school district;

(3) for school districts with an enrollment of at least 300 students, but fewer than 1,622 students:

(A) Subtract 300 from the enrollment of the school district;

(B) multiply the difference obtained under subsection (a)(3)(A) by 1.2375;

(C) subtract the product obtained under subsection (a)(3)(B) from 5,406;

(D) divide the difference obtained under subsection (a)(3)(C) by 3,642.4;

(E) subtract one from the quotient obtained under subsection (a)(3)(D); and

(F) multiply the difference obtained under subsection (a)(3)(E) by the enrollment of the school district. The resulting product is the low enrollment weighting of the school district.

(b) For school districts with an enrollment of at least 1,622 students, multiply the enrollment of the school district by 0.03504. The resulting product is the high enrollment weighting of the school district.

(c) Any school district that receives the low enrollment weighting and attaches territory of all or part of a disorganized school district or accepts students in the current school year who attended a school building that was closed by another school district pursuant to K.S.A. 72-1431, and amendments thereto, in the preceding school year shall maintain the low enrollment weighting factor such school district received in the school year immediately preceding such attachment or acceptance for the next three succeeding school years or may receive the low enrollment weighting factor determined pursuant to subsection (a), whichever is greater.;

On page 38, in line 23, after the comma by inserting "and 72-3216"; in line 25, after the first "K.S.A." by inserting "72-4357, 72-5149 and"; in line 26, after "Supp." by inserting "72-4352,";

And by renumbering sections accordingly;

On page 1, in the title, in line 3, by striking all after the semicolon; by striking all in lines 4 through 6; in line 7, by striking all before the semicolon and inserting "requiring school districts to submit a notice of intent to dispose of a school district building to the legislature; establishing a state option to acquire such school district buildings"; in line 15, after the semicolon by inserting "requiring school districts to give priority to nonresident military students under the school district's open seat lottery process;"; in line 19, after the semicolon by inserting "providing for additional student eligibility and increasing the tax credit for contributions made pursuant to the tax credit for low income students scholarship program;"; in line 20, after

"current-year" by inserting "or preceding year"; in line 21, after the semicolon by inserting "continuing a district's low enrollment weighting factor if the district accepts students from another school district under certain circumstances;"; in line 26, after the first comma by inserting "72-3216, 72-4357, 72-5149"; also in line 26, after the second comma by inserting "72-4352,";

And your committee on conference recommends the adoption of this report.

Conferees on part of House

Conferees on part of Senate

**SECOND CONFERENCE COMMITTEE REPORT BRIEF
HOUSE SUBSTITUTE FOR SENATE BILL NO. 113**

As Agreed to April 6, 2023

Brief*

House Sub. for SB 113 would make appropriations for the Kansas State Department of Education (KSDE) for FY 2023, FY 2024, and FY 2025; make adjustments to the Kansas School Equity and Enhancement Act (KSEEA); and amend various provisions of law related to K-12 education.

The bill would increase student eligibility and tax credits for the Low-income Students Scholarship program, require school districts to post certain academic and enrollment information on the districts website, and authorize certain nonpublic students to participate activities regulated by the Kansas High School Activities Association.

The bill would also extend the 20 mill exemption for two years and provide for the disposition of school district real property giving the Legislature the right of first refusal to acquire the property.

Appropriations for FY 2023, FY 2024, and FY 2025 (Sections 1–3)

The bill would make appropriations for the KSDE.

FY 2023

For KSDE, the bill would:

- Appropriate \$11.4 million from the State General Fund (SGF) for Kansas Public Employees Retirement System (KPERs) school employer contributions of Unified School Districts (USDs);
- Delete \$6.5 million SGF from the KPERs non-USDs account; and
- Delete \$76.3 million from State Foundation Aid.

*Conference committee report briefs are prepared by the Legislative Research Department and do not express legislative intent. No summary is prepared when the report is an agreement to disagree. Conference committee report briefs may be accessed on the Internet at <http://www.kslegislature.org/klrd>

FY 2024

For KSDE, the bill would appropriate \$6.4 billion, including \$4.2 billion SGF. This amount includes \$5.3 billion, including \$4.2 billion SGF, for the major categories of school finance, KPERS-USDs, and KPERS non-USDs.

State General Fund. Appropriations from the SGF would include the following:

- \$14.7 million for operating expenditures;
- \$87.9 million for State Foundation Aid;
- \$400,000 for Supplemental State Aid;
- \$80,000 for the Center for READING;
- \$32.0 million for KPERS non-USDs;
- \$537.4 million for KPERS-USDs;
- \$2.8 million for the ACT and WorkKeys Assessments Program;
- \$10.5 million for the Mental Health Intervention Team Pilot Program;
 - Include proviso language, as included in previous years, to establish the program and grant requirements for the Mental Health Intervention Team Pilot Program.
- \$1.5 million for Career and Technical Education Transportation;
- \$300,000 for the Juvenile Transitional Crisis Center Pilot program;
- \$67,700 for Education Commission of the States dues;
- \$10,000 for the School Safety Hotline;
- \$5.0 million for School Safety and Security Grants;
 - Include language to allow acquisition of naloxone hydrochloride products as an allowable expenditure in FY 2024;
- \$5.1 million for the School District Juvenile Detention Facilities and Flint Hills Job Corps Center Grants;
- \$2.5 million for School Food Assistance;
- \$1.3 million for the Mentor Teacher Program;
- \$110,000 for Educable Deaf-blind and Severely Handicapped Children's Programs Aid;
- \$360,693 for Governor's Teaching Excellence Scholarships and Awards;
- \$2.4 million for Supplemental State Aid;

- \$1.8 million for Professional Development State Aid;
- \$1.0 million for Computer Science Education Advancement Grants; and
- \$40,000 for the Computer Technical Education Pilot.

The bill would allow school districts to expend School Safety and Security Grants for acquisition of communication devices and equipment necessary for effective communication between law enforcement, security services, and school, in addition to continuing allowable purposes. [Note: The Joint Committee on Kansas Security recommended this use of grant moneys in its report to the 2023 Legislature.]

Special revenue funds. The bill would also appropriate funding from several no-limit special revenue funds, including federal funds and fee funds. The bill would appropriate the following from the Children's Initiatives Fund (CIF):

- \$375,000 for the Children's Cabinet Accountability Fund;
- \$23.7 million for CIF grants;
- \$9.4 million for the Parent Education Program, also known as Parents as Teachers;
- \$4.2 million for the Pre-K Pilot Program and add language to reappropriate the unencumbered ending balance;
- \$1.4 million for Early Childhood Infrastructure and add language to reappropriate the unencumbered ending balance; and
- \$1.5 million for the Dolly Parton Imagination Library and add language to reappropriation unencumbered ending balance.

Transfers. The bill would provide for the following transfers:

- \$50,000 on July 1, 2024, or as soon as moneys are available, from the Family and Children Trust Account of the Family and Children Investment Fund of KSDE to the Communities in Schools Program Fund of KSDE;
- \$550,000 on March 30, 2024, and \$550,000 on June 30, 2024, from the State Safety Fund to the SGF to reimburse costs associated with services provided by other state agencies on behalf of KSDE;
- \$81,250, quarterly, from the State Highway Fund of the Department of Transportation to the School Bus Safety Fund of KSDE;
- An amount certified by the Commissioner of Education from the Motorcycle Safety Fund of KSDE to the Motorcycle Safety Fund of the State Board of Regents, to cover costs of driver's license programs conducted by community colleges; and
- \$70,000 from the Universal Service Administrative Company E-rate Program Federal Fund of the State Board of Regents to the Education Technology Coordinator Fund of KSDE.

The bill would appropriate \$268,534 from the Kansas Endowment for Youth Fund for the Children's Cabinet administration.

The bill would also authorize the Commissioner of Education to transfer any part of an SGF appropriation for KSDE to another SGF appropriation for KSDE for FY 2024.

The bill would appropriate \$43.8 million from the Expanded Lottery Act Revenues Fund (ELARF) for KPERS non-USDs.

Curriculum. The bill would also add language requiring a survey to be conducted and a list of all school districts that used curriculum and training materials which include the three-cueing systems model of reading or visual memory program in the preceding school year to be provided to the Senate Committee on Education, House Committee on Education, and the K-12 Education Budget Committee.

FY 2025

State General Fund. For KSDE, the bill would appropriate the following from the SGF:

- \$2.8 billion for State Foundation Aid;
- \$602.6 million for Supplemental State Aid; and
- \$520.4 million for Special Education Services Aid.

The bill also authorizes expenditures from the State School District Finance Fund and the Mineral Production Education Fund.

Special Education and Related Services Task Force

The bill would also provide for creation of the Special Education and Related Services Task Force (Task Force) for FY 2025 in a proviso. The Task Force would be required to study and make recommendations for changes in the existing state funding formula for special education and related services.

Organization of Task Force

Membership. The Task Force would consist of the following 11 members:

- Two members to be appointed by the Speaker of the House;
- Two members to be appointed by the President of the Senate;
- One member to be appointed by the Minority Leader of the House;
- One member to be appointed by the Minority Leader of the Senate;
- One member to be appointed by the State Board of Education;

- Three members to be appointed by KSDE, including two members who are professionals in the field of special education and related services and one professional in early childhood development and provides services for a tiny-K program; and
- One member who is a parent of a student who receives special education services. The appointment would be for one year and alternate between the Speaker of the House and the President of the Senate.

Task force leadership. Under the bill, the Speaker of the House would designate one of the Speaker's appointments to call the first meeting of the Task Force.

Compensation

The bill would provide that Task Force members attending meetings authorized by the Task Force would receive compensation, subsistence allowances, and mileage, and other expenses as provided under KSA 75-3223.

The bill would also allow the KSDE, in consultation with the Legislative Coordinating Council, to establish the Task Force if the Legislature does not take action to revise the Special Education State Aid funding formula during the 2024 Legislative Session.

[*Note:* A similar task force would be established by proviso in FY 2024 in the Conference Committee Report for House Sub. for SB 83.]

Disposition of School District Real Property; Legislature's Right to Refuse (New Section 4, Section 11)

The bill would amend and create law pertaining to USD real property to create requirements that would grant the Legislature the right of first refusal. The bill would create a notification process of a school district board of education's intentions to dispose of a school building as follows.

First, a school district board of education would be required to submit written notice of its intention to dispose of a building to the Legislature, by filing a notice with the Chief Clerk of the House and the Secretary of the Senate. The notice would be required to include:

- A description of the school district's use of the building immediately prior to the decision to dispose;
- The reasons for the building's disuse and the decision to dispose of the building;
- The legal description of the real property to be disposed of; and
- A copy of the resolution adopted by the board of education.

The bill would provide separate requirements for the Legislature's review, accounting for the timing of the legislative session:

- If the notice is received during the regular session, the Legislature would have 45 days to adopt a concurrent resolution stating the Legislature's intention for the State to acquire such building; or
- If the notice is received when the Legislature is not in session, the Legislature would have 45 days from the commencement of its next regular session to adopt the concurrent resolution regarding the Legislature's intentions.

The bill would prescribe the information that would be required to be stated in the concurrent resolution, including provisions naming the state agency that would intend to acquire the building and the intended use of the building.

The bill would further provide that if the Legislature does not adopt a concurrent resolution within the 45-day period, the school district would be allowed to proceed with the disposition of the school district building in accordance with state law.

If the Legislature would adopt a concurrent resolution within the 45-day period, the state agency named in the resolution would have 180 days to complete the acquisition of the school district building and take title to the real property. Upon the request of the acquiring state agency, the Legislative Coordinating Council would be permitted to extend the 180-day period for a period of no more than 60 days. During the 180-day period and any authorized extension, a board of education would be prohibited from selling, gifting, leasing, or otherwise dispensing of the building or any real property described in the required written notice. If the state agency does not take title within the 180-day period or its extension, the school district would be permitted to proceed with disposition of the building.

Nonpublic School Students Participation in KSHSAA Activities (New Sections 5-6)

The bill would allow any nonpublic school student to participate in any activities offered by a school district that are regulated, supervised, promoted, and developed by the Kansas State High School Activities Association (KSHSAA), as long as the student:

- Is a resident of the school district;
- Is enrolled and attending a nonpublic elementary or secondary school;
- Complies with the requirements of KSA 72-6262 and amendments thereto; and
- Pays any fees required by the school district for participation in such activity.

The school district board of education could require a nonpublic school student who participates in an activity pursuant to this section to enroll or complete a particular course as a condition of participation, if such requirement is imposed upon all other students who participate in such activity. Under the bill, KSHSAA could not prohibit any such student from participating in any activity available to such student as part of the student's primary enrollment and attendance at a nonpublic school. [Note: The provisions pertaining to nonpublic school student participation would take effect on July 1, 2023.]

Parent Portal (New Section 7)

The bill would require school districts to create a parent portal on the school district website and update the information annually. As an administrative duty, the school district would be required to include the following information to be posted on the parent portal:

- The number of nonresident student transfers approved, denied, and whether denial was due to capacity limitations or district policies;
- A copy of all academic tests, questionnaires, surveys, or examinations as required by law; and
- A list of the school district's adopted curriculum, organized by grade level, including textbooks, required reading books, and units of study by theme, chapter, or subject matter. A school district would only be required to post such information once per school year, unless the board of education of the school district makes substantial changes to the school district's adopted curriculum content during the school year. The bill would specify that this would not be construed to require the posting of teacher lesson plans.

Compensating School Board Members (Section 8)

The bill would amend KSA 72-1137 to allow school districts to compensate members of local boards of education for the work and duties performed by such members.

Amending Nonresident Enrollment (Sections 9-10)

The bill would amend KSA 72-3123 to permit nonresident direct enrollment, beginning in school year 2024-2025, for students of school district employees and students experiencing homelessness. The bill would also amend KSA 72-3126 to require school districts to consider the adverse impact of homelessness on attendance when determining the school district's capacity to accept nonresident students. The bill also gives a priority to students who are children of a military parent, subject to capacity, to enroll and not be subject to the open seat lottery.

Low-income Students Scholarship Program (Sections 11-13)

The bill would change the income eligibility for the scholarship from 185 percent of the federal poverty level to 250 percent of the federal poverty level. The bill would also increase the tax credit for contributions to scholarship granting organizations from 70 percent to 75 percent.

Kansas School Equity and Enhancement Act—Amendments (Section 14)

The bill would make several amendments to the Kansas School Equity and Enhancement Act (KSEEA) concerning the formula used to calculate BASE aid, enrollment, and calculation of State Foundation Aid, and specific weightings related to school district building closures.

The bill would change the formula used to calculate the BASE aid increase to use the average of the Midwest Consumer Price Index - Urban inflation during school years 2020-2021, 2021-2022, and 2022-2023 times \$4,846 rounded to the nearest dollar and removes the ongoing increase.

The bill would allow a school district to use enrollment numbers for all regularly enrolled students from kindergarten through grade 12 plus the school district's number of enrolled preschool-aged at-risk students as of September 20 of the current school year or previous school year for the purpose of calculating State Foundation Aid for the current fiscal year.

The bill would also allow a school district to utilize current school year or previous school year enrollment numbers for the purpose of calculating State Foundation Aid for the current fiscal year. [Note: Under current law, school districts are permitted to utilize enrollment numbers from one of the two prior school years for the calculation of State Foundation Aid. An alternative calculation method is also permitted for school districts that enroll military students and receive federal Impact Aid.]

Finally, the bill would modify the low enrollment and high enrollment weightings for school districts that attaches territory of a disorganized school district or accepts students in the current year that attended in the previous year a school building in a school district that has since been closed by the district. The bill would allow recipient districts to use the preceding year's low enrollment factor for the next three years, or use the current low enrollment calculation if it is greater.

Continuing the 20 Mill Statewide Levy for Schools (Section 15)

The bill would amend KSA 72-5142 to include the 2023-2024 and 2024-2025 school years and would continue the 20 mill statewide property tax for schools for the school years 2023-2024 and 2024-2025 in order to finance the portion of the school district's general fund budget not otherwise funded by law.

School District Cost of Living Weighting (Section 16)

The bill would reduce the percentage of the statewide average residential home value required to be eligible for the cost of living weighting from 125 percent to 115 percent. The bill would also provide for an increase in the cost of living weighting cap from 5 percent to 7 percent in the 2023-2024 school year. The bill would provide for ensuing yearly increases in the cap using the preceding three-year average of the consumer price index for the urban region as an inflation increase. [Note: This weighting is funded by a local mill levy with no impact on the SGF.]

School District Capital Improvements (Section 17)

The bill would also remove language included in 2022 Senate Sub. for HB 2567 that required a transfer of revenue from the SGF to the School District Capital Improvements Fund. Starting in FY 2024, the bill would revert the transfer to a demand transfer in accordance with KSA 72-5462.

Effective Date

The bill would be in effect upon publication in the *Kansas Register*.

Conference Committee Action

The second Conference Committee agreed to the contents of House Sub. for SB 113, as amended by the House Committee of the Whole. The Conference Committee agreed to further amend the bill:

- Add \$4.0 million SGF for State Foundation Aid and \$400,000 for FY 2024 for Supplemental State Aid, and amend KSEEA to allow a school district to use current school year enrollment or previous school year enrollment in calculating the school finance formula;
- Delete \$72.4 million SGF for Special Education State Aid for FY 2025;
- Add language to give priority to military students to enroll, subject to capacity, without using the open seat lottery;
- Add proviso language to continue the Task Force on Special Education and Related Services for FY 2025;
- Add language concerning the disposition of school district real property giving the Legislature the right of first refusal to acquire the property;
- Authorize certain nonpublic school students to participate activities regulated by the KSHSAA;
- Require school districts to post certain academic and enrollment information on the district's website;
- Make several amendments to the KSEEA concerning the formula used to calculate BASE aid, enrollment and calculation of State Foundation Aid, and low enrollment and high enrollment weightings related to school district building closures; and
- Increase student eligibility and tax credits for the Low Income Students Scholarship program.

Background

House Sub. for SB 113 includes provisions of that bill (described below) and Sub. for SB 155 (an appropriations bill), as modified and agreed to by the Conference Committee.

House Sub. for SB 113

The House Committee on K-12 Education Budget recommended a substitute bill incorporating provisions regarding appropriations for KSDE and K-12 education topics.

The House Committee added KSDE budget provisions to:

- Delete \$592.7 million SGF and associated language for the special education state aid for FY 2024 [Note: The state aid is included in House Sub. for SB 83];
- Delete \$1.9 million SGF to not adopt the agency's enhancement request for Professional Development for FY 2024;
- Delete \$1.0 million SGF to not adopt the agency's enhancement request for the Mentor Teacher Program for FY 2024;
- Delete \$1.3 million from the Children's Initiatives Fund to not adopt the agency's enhancement request for the Parents as Teachers Program for FY 2024;
- Remove only the portion of the Safe and Secure Schools program proviso language relating to acquisition of naloxone hydrochloride products as an allowable expenditure in FY 2024;
- Delete \$76.7 million SGF and remove the high density at-risk sunset extension proviso for FY 2025; and
- Delete \$72.4 million SGF for special education state aid for FY 2025.

The House Committee further amended the bill to:

- Insert sections 1, 2, 3, 4, and 5 of HB 2444, as introduced, to establish in statute the Mental Health Intervention Team (MHIT) Program [Note; The second Conference Committee adopted proviso language on this topic.];
- Insert sections 1 and 2 of HB 2030, as introduced, to expand the students eligible to participate in KSHSAA activities;
- Insert sections 1, 2, and 3 of HB 2271, as amended by the House Committee, to create a parent web portal and expand nonresident enrollment for children of district employees and students experiencing homelessness;
- Insert section 1 of HB 2261 as introduced to allow school districts to pay school board members;
- Insert section 1 of HB 2040 as introduced to allow the current year student enrollment to be used in the school finance formula;
- Insert section 1 of SB 295, as introduced, to authorize the existing 20 mills ad valorem tax to school years 2023-2024 and 2024-2025;
- Add language to expand school district eligibility for the cost of living weighting and increase the limitation on the amount that can be levied; and
- Insert section 118 of HB 2273 to require a demand transfer for the School District Capital Improvements Fund starting in FY 2024.

SB 113, as recommended by the Senate Committee on Public Health and Welfare, would have allowed naturopathic doctors to engage in the corporate practice of medicine. [Note: These provisions were not retained in the substitute bill.]

HB 2444 (MHIT Program)

HB 2444 was introduced by the House Committee on K-12 Education Budget at the request of Representative Landwehr.

House Committee on K-12 Budget

In the House Committee hearing on March 8, 2023, **proponent** testimony was provided by representatives of the Association of Community Mental Health Centers, Central Kansas Mental Health Center, COMCARE of Sedgwick County, Family Service and Guidance Center, Kansas State Board of Education, USD 233 Olathe, USD 305 Salina, and Wichita Public Schools generally the supporting the bill and the coordination of services it provides.

Neutral testimony was provided by the Behavioral Health Association of Kansas, the Kansas Association of School Boards, and the Shawnee Mission School District.

Opponent testimony was provided by the Community Health Center of Southeast Kansas (CHCSEK). The CHCSEK conferee noted that the bill would limit partnership to community mental health centers, and the organization would prefer to see language including any community based mental health provider.

The House Committee amended the bill to require KSDE to prepare and submit a report to the Legislature regarding the program each year.

Fiscal Information

According to KSDE, the codification of the MHIT Program would be accomplished within existing resources. The Division of the Budget notes that expenditures totaling \$10.6 million SGF in FY 2023 are recommended for the 66 school districts currently participating in the MHIT Program. For FY 2024, the Governor includes base MHIT funding totaling \$10.5 million for 66 participating school districts, plus an additional \$3.0 million to allow for the expansion of between 15 and 25 additional school districts, depending on the size of the districts and programs, for a total of \$13.5 million, all from the State General Fund.

HB 2030 (Nonpublic School Student Participation in KSHSAA Activities)

HB 2030 was introduced by the House Committee on K-12 Education Budget at the request of Representative Johnson.

House Committee on K-12 Budget

In the House Committee hearing on January 24, 2023, **proponent** testimony was provided by representatives of Americans for Prosperity; Kansas Policy Institute; Kansas Family Voice; and Yes, Every Kid; and six private citizens generally in support of the bill.

Opponent testimony was provided by representatives of the Central Kansas League of Superintendents, Kansas Association of Independent and Religious Schools, Kansas Association of School Boards, Kansas State Board of Education, Kansas State High School Activity Association, and the Kansas State Parent Teacher Association. No other testimony was provided.

Fiscal Information

According to the Division of the Budget, enactment of HB 2030 would have no fiscal effect.

HB 2271 (Parent Portal, Nonresident Enrollment)

HB 2271 was introduced by the House Committee on K-12 Education Budget at the request of Representative Johnson.

House Committee on K-12 Budget

In the House Committee hearing on February 14, 2023, **proponent** testimony was provided by a representative of the Kansas State Parent Teacher Association in support of the bill.

Neutral testimony was provided by representatives of USD 262 Valley Center Schools and Kansas National Education Association. No other testimony was provided.

Fiscal Information

According to the Division of the Budget, the enactment of HB 2271 would have no fiscal effect.

HB 2261 (Compensating School Board Members)

HB 2261 was introduced in the House Committee on K-12 Education Budget at the request of Representative Schmoe.

House Committee on K-12 Budget

In the House Committee hearing on February 14, 2023, neutral testimony was provided by former Representative Jim Karleskint on behalf of the United School Administrators of Kansas generally supporting school administration working closely with the local Board of Education.

No other testimony was provided.

Fiscal Information

According to the Division of the Budget, the enactment of HB 2261 would not change state aid to school districts. Any fiscal effect of HB 2261 would be borne by districts that would choose to compensate board members. KSDE notes that if all 286 school districts were to compensate each board member (seven per board) at \$20 per hour for approximately 71 hours of work each year, the total cost would be \$2.8 million for school districts.

HB 2040 (Current Year Enrollment and School Finance Formula)

HB 2040 was introduced by the House Committee on Education at the request of Representative Thomas.

House Committee on Education

In the House Committee hearing on January 24, 2023, **proponent** testimony was provided by representatives of the Kansas Association of School Boards, United School Administrators of Kansas, USD 230 Spring Hill, USD 231 Gardner Edgerton, and USD 323 Rock Creek generally in support of the bill.

Written-only proponent testimony was provided by representatives of USD 216 Deerfield, USD 232 De Soto, and USD 250 Pittsburg in general support of the bill.

Written-only **opponent** testimony was provided by a representative of the Kansas Policy Institute, generally supporting the current year enrollment but objecting to not excluding previous year enrollment counts.

Fiscal Information

According to KSDE, using data from the FY 2023 school year, the enactment of HB 2040 would require additional SGF expenditures totaling \$19,911,290. Of this amount, \$17.5 million would be for State Foundation Aid and \$2.4 million would be for the Local option Budget (LOB) State Aid. The fiscal effect for FY 2024 would depend on the actual number of students enrolled in that year.

SB 295 (Continuing the 20 Mill Statewide Levy for Schools)

Senate Committee on Ways and Means

SB 295 was introduced in the Senate Committee on Ways and Means and is scheduled to have a hearing in the future.

Fiscal Information

According to the Division of the Budget, revenues from the 20 mill property tax, including authorized exemptions, that would assist financing State Foundation Aid payments in the school finance formula, are estimated to be \$799.1 million in FY 2023, \$811.5 million in FY 2024, and \$812.3 million in FY 2025, as estimated during the fall 2022 Education Consensus Estimating process.

Appropriations; K-12 budget; school districts; students; special education task force; open enrollment; 20 mill levy extension; school district COLA; Kansas School Equity and Enhancement Act; Low-income student scholarships

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4/6/2023			Col-1	Col-2	Col-3	Col-4	Col-5	Col-6	Col-7
			2021-2022 or		2024-2025 Est.	2021-2022 or		2024-2025 Est.	2024-2025 Est.
			2022-2023	2024-2025 Est.	Computed Gen Fund	2022-2023	2024-2025 Est.	Computed Gen Fund	General Fund
			Est. Adj. Enrollment	Total WTD FTE	(Excl Sped & Virtual)	Est. Adj. Enrollment	Total WTD FTE	(Excl Sped & Virtual)	Difference
USD #	County	District Name	(incl PK AR & KAMS)	(Excl Sped)	\$5,103	(incl PK AR & KAMS)	(Excl Sped)	\$5,421	(Col 3 - Col 6)
Total		STATE TOTALS	459,467.0	677,377.4	3,456,656,888	459,467.0	677,377.4	3,672,062,903	-215,406,015
256	Allen	Marmaton Valley	260.5	516.1	2,633,658	260.5	516.1	2,797,778	-164,120
257	Allen	Iola	1,088.3	1,773.7	9,051,191	1,088.3	1,773.7	9,615,228	-564,037
258	Allen	Humboldt	638.5	1,082.8	5,525,528	638.5	1,082.8	5,869,859	-344,331
365	Anderson	Garnett	927.5	1,497.4	7,641,232	927.5	1,497.4	8,117,405	-476,173
479	Anderson	Crest	240.5	495.1	2,526,495	240.5	495.1	2,683,937	-157,442
377	Atchison	Atchison Co Comm Schools	491.5	867.9	4,428,894	491.5	867.9	4,704,886	-275,992
409	Atchison	Atchison Public Schools	1,529.1	2,181.8	11,133,725	1,529.1	2,181.8	11,827,538	-693,813
254	Barber	Barber County North	463.0	814.0	4,153,842	463.0	814.0	4,412,694	-258,852
255	Barber	South Barber	213.6	460.4	2,349,421	213.6	460.4	2,495,828	-146,407
355	Barton	Ellinwood Public Schools	430.1	743.5	3,794,081	430.1	743.5	4,030,514	-236,433
428	Barton	Great Bend	2,828.7	4,080.7	20,823,812	2,828.7	4,080.7	22,121,475	-1,297,663
431	Barton	Hoisington	741.9	1,239.5	6,325,169	741.9	1,239.5	6,719,330	-394,161
234	Bourbon	Fort Scott	1,777.2	2,589.0	13,211,667	1,777.2	2,589.0	14,034,969	-823,302
235	Bourbon	Uniontown	462.5	897.1	4,577,901	462.5	897.1	4,863,179	-285,278
415	Brown	Hiawatha	911.0	1,486.4	7,585,099	911.0	1,486.4	8,057,774	-472,675
430	Brown	South Brown County	518.0	961.6	4,907,045	518.0	961.6	5,212,834	-305,789
205	Butler	Bluestem	513.0	925.3	4,721,806	513.0	925.3	5,016,051	-294,245
206	Butler	Remington-Whitewater	470.0	819.3	4,180,888	470.0	819.3	4,441,425	-260,537
375	Butler	Circle	2,007.1	2,505.6	12,786,077	2,007.1	2,505.6	13,582,858	-796,781
385	Butler	Andover	5,612.0	6,615.6	33,759,407	5,612.0	6,615.6	35,863,168	-2,103,761
394	Butler	Rose Hill Public Schools	1,593.3	2,012.8	10,271,318	1,593.3	2,012.8	10,911,389	-640,071
396	Butler	Douglass Public Schools	623.3	1,018.1	5,195,364	623.3	1,018.1	5,519,120	-323,756
402	Butler	Augusta	1,977.5	2,517.1	12,844,761	1,977.5	2,517.1	13,645,199	-800,438
490	Butler	El Dorado	1,780.5	2,555.1	13,038,675	1,780.5	2,555.1	13,851,197	-812,522
492	Butler	Flinthills	282.0	549.7	2,805,119	282.0	549.7	2,979,924	-174,805
284	Chase	Chase County	358.0	646.2	3,297,559	358.0	646.2	3,503,050	-205,491
285	Chautauqua	Cedar Vale	135.5	307.5	1,569,173	135.5	307.5	1,666,958	-97,785
286	Chautauqua	Chautauqua Co Community	375.8	727.3	3,711,412	375.8	727.3	3,942,693	-231,281
404	Cherokee	Riverton	678.0	1,164.9	5,944,485	678.0	1,164.9	6,314,923	-370,438
493	Cherokee	Columbus	904.5	1,526.3	7,788,709	904.5	1,526.3	8,274,072	-485,363
499	Cherokee	Galena	775.9	1,317.3	6,722,182	775.9	1,317.3	7,141,083	-418,901
508	Cherokee	Baxter Springs	808.0	1,370.4	6,993,151	808.0	1,370.4	7,428,938	-435,787
103	Cheyenne	Cheylin	148.0	342.8	1,749,308	148.0	342.8	1,858,319	-109,011
297	Cheyenne	St Francis Comm Sch	300.5	537.9	2,744,904	300.5	537.9	2,915,956	-171,052
219	Clark	Minneola	248.5	497.5	2,538,743	248.5	497.5	2,696,948	-158,205
220	Clark	Ashland	197.3	388.5	1,982,516	197.3	388.5	2,106,059	-123,543
379	Clay	Clay County	1,303.2	1,854.1	9,461,472	1,303.2	1,854.1	10,051,076	-589,604

EXHIBIT C

4/6/2023			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7
			2021-2022 or		2024-2025 Est.	2021-2022 or		2024-2025 Est.	2024-2025 Est.
			2022-2023	2024-2025 Est.	Computed Gen Fund	2022-2023	2024-2025 Est.	Computed Gen Fund	General Fund
			Est. Adj. Enrollment	Total WTD FTE	(Excl Sped & Virtual)	Est. Adj. Enrollment	Total WTD FTE	(Excl Sped & Virtual)	Difference
USD #	County	District Name	(incl PK AR & KAMS)	(Excl Sped)	\$5,103	(incl PK AR & KAMS)	(Excl Sped)	\$5,421	(Col 3 - Col 6)
Total:		STATE TOTALS	459,467.0	677,377.4	3,456,656,888	459,467.0	677,377.4	3,672,062,903	-215,406,015
333	Cloud	Concordia	1,115.3	1,723.9	8,797,062	1,115.3	1,723.9	9,345,262	-548,200
334	Cloud	Southern Cloud	154.5	353.4	1,803,400	154.5	353.4	1,915,781	-112,381
243	Coffey	Lebo-Waverly	450.1	759.4	3,875,218	450.1	759.4	4,116,707	-241,489
244	Coffey	Burlington	804.0	1,284.5	6,554,804	804.0	1,284.5	6,963,275	-408,471
245	Coffey	LeRoy-Gridley	167.0	394.9	2,015,175	167.0	394.9	2,140,753	-125,578
300	Comanche	Comanche County	313.5	597.7	3,050,063	313.5	597.7	3,240,132	-190,069
462	Cowley	Central	285.0	556.3	2,838,799	285.0	556.3	3,015,702	-176,903
463	Cowley	Udall	327.0	594.5	3,033,734	327.0	594.5	3,222,785	-189,051
465	Cowley	Winfield	2,076.6	2,978.5	15,199,286	2,076.6	2,978.5	16,146,449	-947,163
470	Cowley	Arkansas City	2,722.0	4,198.3	21,423,925	2,722.0	4,198.3	22,758,984	-1,335,059
471	Cowley	Dexter	266.0	494.6	2,523,944	266.0	494.6	2,681,227	-157,283
246	Crawford	Northeast	457.5	884.6	4,514,114	457.5	884.6	4,795,417	-281,303
247	Crawford	Cherokee	443.5	883.8	4,510,031	443.5	883.8	4,791,080	-281,049
248	Crawford	Girard	992.0	1,574.5	8,034,674	992.0	1,574.5	8,535,365	-500,691
249	Crawford	Frontenac Public Schools	930.5	1,371.3	6,997,744	930.5	1,371.3	7,433,817	-436,073
250	Crawford	Pittsburg	3,245.6	4,721.3	24,092,794	3,245.6	4,721.3	25,594,167	-1,501,373
294	Decatur	Oberlin	385.3	705.8	3,601,697	385.3	705.8	3,826,142	-224,445
393	Dickinson	Solomon	350.0	637.3	3,252,142	350.0	637.3	3,454,803	-202,661
435	Dickinson	Abilene	1,398.5	1,966.1	10,033,008	1,398.5	1,966.1	10,658,228	-625,220
473	Dickinson	Chapman	1,134.0	1,677.2	8,558,752	1,134.0	1,677.2	9,092,101	-533,349
481	Dickinson	Rural Vista	262.7	509.4	2,599,468	262.7	509.4	2,761,457	-161,989
487	Dickinson	Herington	416.5	784.6	4,003,814	416.5	784.6	4,253,317	-249,503
111	Doniphan	Doniphan West Schools	358.2	653.0	3,332,259	358.2	653.0	3,539,913	-207,654
114	Doniphan	Riverside	600.9	1,053.6	5,376,521	600.9	1,053.6	5,711,566	-335,045
429	Doniphan	Troy Public Schools	323.7	534.1	2,725,512	323.7	534.1	2,895,356	-169,844
348	Douglas	Baldwin City	1,286.8	1,751.4	8,937,394	1,286.8	1,751.4	9,494,339	-556,945
491	Douglas	Eudora	1,640.8	2,027.1	10,344,291	1,640.8	2,027.1	10,988,909	-644,618
497	Douglas	Lawrence	10,012.6	13,186.3	67,289,689	10,012.6	13,186.3	71,482,932	-4,193,243
347	Edwards	Kinsley-Offertle	287.0	562.1	2,868,396	287.0	562.1	3,047,144	-178,748
502	Edwards	Lewis	125.0	302.6	1,544,168	125.0	302.6	1,640,395	-96,227
282	Elk	West Elk	372.5	709.8	3,622,109	372.5	709.8	3,847,826	-225,717
283	Elk	Elk Valley	100.5	258.2	1,317,595	100.5	258.2	1,399,702	-82,107
388	Ellis	Ellis	341.8	565.6	2,886,257	341.8	565.6	3,066,118	-179,861
432	Ellis	Victoria	276.0	480.0	2,449,440	276.0	480.0	2,602,080	-152,640
489	Ellis	Hays	3,163.6	4,062.7	20,731,958	3,163.6	4,062.7	22,023,897	-1,291,939
112	Ellsworth	Central Plains	487.0	883.5	4,508,501	487.0	883.5	4,789,454	-280,953
327	Ellsworth	Ellsworth	641.1	1,055.7	5,387,237	641.1	1,055.7	5,722,950	-335,713

4/6/2023			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7
			2021-2022 or		2024-2025 Est.	2021-2022 or		2024-2025 Est.	2024-2025 Est.
			2022-2023	2024-2025 Est.	Computed Gen Fund	2022-2023	2024-2025 Est.	Computed Gen Fund	General Fund
			Est. Adj. Enrollment	Total WTD FTE	(Excl Sped & Virtual)	Est. Adj. Enrollment	Total WTD FTE	(Excl Sped & Virtual)	Difference
USD #	County	District Name	(incl PK AR & KAMS)	(Excl Sped)	\$5,103	(incl PK AR & KAMS)	(Excl Sped)	\$5,421	(Col 3 - Col 6)
Total		STATE TOTALS	459,467.0	677,377.4	3,456,656,888	459,467.0	677,377.4	3,672,062,903	215,406,015
363	Finney	Holcomb	946.5	1,525.7	7,785,647	946.5	1,525.7	8,270,820	-485,173
457	Finney	Garden City	6,865.0	10,603.7	54,110,681	6,865.0	10,603.7	57,482,658	-3,371,977
381	Ford	Spearville	329.5	555.2	2,833,186	329.5	555.2	3,009,739	-176,553
443	Ford	Dodge City	6,948.2	11,458.9	58,474,767	6,948.2	11,458.9	62,118,697	-3,643,930
459	Ford	Bucklin	223.3	448.3	2,287,675	223.3	448.3	2,430,234	-142,559
287	Franklin	West Franklin	617.5	1,066.1	5,440,308	617.5	1,066.1	5,779,328	-339,020
288	Franklin	Central Heights	518.8	945.3	4,823,866	518.8	945.3	5,124,471	-300,605
289	Franklin	Wellsville	786.0	1,218.4	6,217,495	786.0	1,218.4	6,604,946	-387,451
290	Franklin	Ottawa	2,242.5	3,058.0	15,604,974	2,242.5	3,058.0	16,577,418	-972,444
475	Geary	Geary County Schools	7,478.6	9,777.7	49,895,603	7,478.6	9,777.7	53,004,912	-3,109,309
291	Gove	Grinnell Public Schools	63.5	145.2	740,956	63.5	145.2	787,129	-46,173
292	Gove	Wheatland	110.0	260.5	1,329,332	110.0	260.5	1,412,171	-82,839
293	Gove	Quinter Public Schools	308.5	538.8	2,749,496	308.5	538.8	2,920,835	-171,339
281	Graham	Graham County	396.5	726.8	3,708,860	396.5	726.8	3,939,983	-231,123
214	Grant	Ulysses	1,453.5	2,306.8	11,771,600	1,453.5	2,306.8	12,505,163	-733,563
102	Gray	Cimmaron-Ensign	631.0	1,045.5	5,335,187	631.0	1,045.5	5,667,656	-332,469
371	Gray	Montezuma	192.0	391.9	1,999,866	192.0	391.9	2,124,490	-124,624
476	Gray	Copeland	96.3	229.4	1,170,628	96.3	229.4	1,243,577	-72,949
477	Gray	Ingalls	230.0	449.6	2,294,309	230.0	449.6	2,437,282	-142,973
200	Greeley	Greeley County Schools	239.5	473.1	2,414,229	239.5	473.1	2,564,675	-150,446
386	Greenwood	Madison-Virgil	229.5	472.5	2,411,168	229.5	472.5	2,561,423	-150,255
389	Greenwood	Eureka	574.0	1,031.1	5,261,703	574.0	1,031.1	5,589,593	-327,890
390	Greenwood	Hamilton	101.5	239.3	1,221,148	101.5	239.3	1,297,245	-76,097
494	Hamilton	Syracuse	544.5	1,046.1	5,338,248	544.5	1,046.1	5,670,908	-332,660
361	Harper	Anthony-Harper	787.0	1,416.6	7,228,910	787.0	1,416.6	7,679,389	-450,479
511	Harper	Attica	167.6	362.0	1,847,286	167.6	362.0	1,962,402	-115,116
369	Harvey	Burrton	179.5	368.0	1,877,904	179.5	368.0	1,994,928	-117,024
373	Harvey	Newton	3,064.1	4,273.4	21,807,160	3,064.1	4,273.4	23,166,101	-1,358,941
439	Harvey	Sedgwick Public Schools	496.0	800.5	4,084,952	496.0	800.5	4,339,511	-254,559
440	Harvey	Halstead	798.1	1,304.6	6,657,374	798.1	1,304.6	7,072,237	-414,863
460	Harvey	Hesston	866.0	1,259.7	6,428,249	866.0	1,259.7	6,828,834	-400,585
374	Haskell	Sublette	378.4	752.3	3,838,987	378.4	752.3	4,078,218	-239,231
507	Haskell	Satanta	249.0	539.1	2,751,027	249.0	539.1	2,922,461	-171,434
227	Hodgeman	Hodgeman County Schools	287.0	535.9	2,734,698	287.0	535.9	2,905,114	-170,416
335	Jackson	North Jackson	374.4	691.1	3,526,683	374.4	691.1	3,746,453	-219,770
336	Jackson	Holton	1,023.8	1,596.4	8,146,429	1,023.8	1,596.4	8,654,084	-507,655
337	Jackson	Royal Valley	831.5	1,398.5	7,136,546	831.5	1,398.5	7,581,269	-444,723

4/6/2023			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7
			2021-2022 or		2024-2025 Est.	2021-2022 or		2024-2025 Est.	2024-2025 Est.
			2022-2023	2024-2025 Est.	Computed Gen Fund	2022-2023	2024-2025 Est.	Computed Gen Fund	General Fund
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USD #	County	District Name	(incl PK AR & KAMS)	(Excl Sped)	\$5,103	(incl PK AR & KAMS)	(Excl Sped)	\$5,421	(Col 3 - Col 6)
Total	STATE TOTALS		459,467.0	677,377.4	3,456,656,888	459,467.0	677,377.4	3,672,062,903	-215,406,015
338	Jefferson	Valley Falls	385.0	666.5	3,401,150	385.0	666.5	3,613,097	-211,947
339	Jefferson	Jefferson County North	434.5	737.2	3,761,932	434.5	737.2	3,996,361	-234,429
340	Jefferson	Jefferson West	818.5	1,259.1	6,425,187	818.5	1,259.1	6,825,581	-400,394
341	Jefferson	Oskaloosa Public Schools	584.0	975.2	4,976,446	584.0	975.2	5,286,559	-310,113
342	Jefferson	McLouth	443.5	772.0	3,939,516	443.5	772.0	4,185,012	-245,496
343	Jefferson	Perry Public Schools	738.1	1,204.9	6,148,605	738.1	1,204.9	6,531,763	-383,158
107	Jewell	Rock Hills	379.0	698.0	3,561,894	379.0	698.0	3,783,858	-221,964
229	Johnson	Blue Valley	21,843.5	26,426.3	134,853,409	21,843.5	26,426.3	143,256,972	-8,403,563
230	Johnson	Spring Hill	3,680.0	5,178.5	26,425,886	3,680.0	5,178.5	28,072,649	-1,646,763
231	Johnson	Gardner Edgerton	5,781.2	7,436.6	37,948,970	5,781.2	7,436.6	40,313,809	-2,364,839
232	Johnson	De Soto	7,287.1	8,945.5	45,648,887	7,287.1	8,945.5	48,493,556	-2,844,669
233	Johnson	Olathe	28,232.4	39,809.9	203,149,920	28,232.4	39,809.9	215,809,468	-12,659,548
512	Johnson	Shawnee Mission Pub Sch	26,083.0	35,021.1	178,712,673	26,083.0	35,021.1	189,849,383	-11,136,710
215	Kearny	Lakin	620.3	1,072.2	5,471,437	620.3	1,072.2	5,812,396	-340,959
216	Kearny	Deerfield	229.5	508.5	2,594,876	229.5	508.5	2,756,579	-161,703
331	Kingman	Kingman - Norwich	861.1	1,410.9	7,199,823	861.1	1,410.9	7,648,489	-448,666
332	Kingman	Cunningham	210.5	418.3	2,134,585	210.5	418.3	2,267,604	-133,019
422	Kiowa	Kiowa County	297.0	534.7	2,728,574	297.0	534.7	2,898,609	-170,035
474	Kiowa	Haviland	85.0	196.9	1,004,781	85.0	196.9	1,067,395	-62,614
503	Labette	Parsons	1,276.6	2,058.0	10,501,974	1,276.6	2,058.0	11,156,418	-654,444
504	Labette	Oswego	486.5	838.0	4,276,314	486.5	838.0	4,542,798	-266,484
505	Labette	Chetopa-St. Paul	365.5	656.9	3,352,161	365.5	656.9	3,561,055	-208,894
506	Labette	Labette County	1,504.5	2,238.9	11,425,107	1,504.5	2,238.9	12,137,077	-711,970
468	Lane	Healy Public Schools	40.5	104.9	535,305	40.5	104.9	568,663	-33,358
482	Lane	Dighton	237.8	463.7	2,366,261	237.8	463.7	2,513,718	-147,457
207	Leavenworth	Ft Leavenworth	1,585.1	1,717.9	8,766,444	1,585.1	1,717.9	9,312,736	-546,292
449	Leavenworth	Easton	631.4	1,005.1	5,129,025	631.4	1,005.1	5,448,647	-319,622
453	Leavenworth	Leavenworth	3,498.2	4,900.9	25,009,293	3,498.2	4,900.9	26,567,779	-1,558,486
458	Leavenworth	Basehor-Linwood	2,791.5	3,336.4	17,025,649	2,791.5	3,336.4	18,086,624	-1,060,975
464	Leavenworth	Tonganoxie	1,903.8	2,365.9	12,073,188	1,903.8	2,365.9	12,825,544	-752,356
469	Leavenworth	Lansing	2,603.7	3,250.1	16,585,260	2,603.7	3,250.1	17,618,792	-1,033,532
298	Lincoln	Lincoln	319.0	616.2	3,144,469	319.0	616.2	3,340,420	-195,951
299	Lincoln	Sylvan Grove	237.2	507.0	2,587,221	237.2	507.0	2,748,447	-161,226
344	Linn	Pleasanton	355.5	655.2	3,343,486	355.5	655.2	3,551,839	-208,353
346	Linn	Jayhawk	549.8	1,017.4	5,191,792	549.8	1,017.4	5,515,325	-323,533
362	Linn	Prairie View	855.9	1,439.2	7,344,238	855.9	1,439.2	7,801,903	-457,665
274	Logan	Oakley	425.4	730.5	3,727,742	425.4	730.5	3,960,041	-232,299

4/6/2023			Col-1	Col-2	Col-3	Col-4	Col-5	Col-6	Col-7
			2021-2022 or		2024-2025 Est.	2021-2022 or		2024-2025 Est.	2024-2025 Est.
			2022-2023	2024-2025 Est.	Computed Gen Fund	2022-2023	2024-2025 Est.	Computed Gen Fund	General Fund
			Est. Adj. Enrollment	Total WTD FTE	(Excl Sped & Virtual)	Est. Adj. Enrollment	Total WTD FTE	(Excl Sped & Virtual)	Difference
USD #	County	District Name	(incl PK AR & KAMS)	(Excl Sped)	\$5,103	(incl PK AR & KAMS)	(Excl Sped)	\$5,421	(Col 3 - Col 6)
Total		STATE TOTALS	459,467.0	677,377.4	3,456,656,888	459,467.0	677,377.4	3,672,062,903	215,406,015
275	Logan	Triplains	73.3	174.8	892,004	73.3	174.8	947,591	-55,587
251	Lyon	North Lyon County	331.0	604.3	3,083,743	331.0	604.3	3,275,910	-192,167
252	Lyon	Southern Lyon County	509.4	861.6	4,396,745	509.4	861.6	4,670,734	-273,989
253	Lyon	Emporia	4,226.3	6,088.9	31,071,657	4,226.3	6,088.9	33,007,927	-1,936,270
397	Marion	Centre	178.5	395.1	2,016,195	178.5	395.1	2,141,837	-125,642
398	Marion	Peabody-Burns	203.0	435.2	2,220,826	203.0	435.2	2,359,219	-138,393
408	Marion	Marion-Florence	494.5	860.6	4,391,642	494.5	860.6	4,665,313	-273,671
410	Marion	Durham-Hillsboro-Lehigh	598.0	1,004.5	5,125,964	598.0	1,004.5	5,445,395	-319,431
411	Marion	Goessel	289.0	506.5	2,584,670	289.0	506.5	2,745,737	-161,067
364	Marshall	Marysville	754.7	1,275.4	6,508,366	754.7	1,275.4	6,913,943	-405,577
380	Marshall	Vermillion	601.4	1,001.7	5,111,675	601.4	1,001.7	5,430,216	-318,541
498	Marshall	Valley Heights	406.4	749.7	3,825,719	406.4	749.7	4,064,124	-238,405
400	McPherson	Smoky Valley	792.0	1,233.6	6,295,061	792.0	1,233.6	6,687,346	-392,285
418	McPherson	McPherson	2,252.0	2,839.9	14,492,010	2,252.0	2,839.9	15,395,098	-903,088
419	McPherson	Canton-Galva	322.3	567.9	2,897,994	322.3	567.9	3,078,586	-180,592
423	McPherson	Moundridge	468.0	787.2	4,017,082	468.0	787.2	4,267,411	-250,329
448	McPherson	Inman	408.5	680.0	3,470,040	408.5	680.0	3,686,280	-216,240
225	Meade	Fowler	97.5	231.7	1,182,365	97.5	231.7	1,256,046	-73,681
226	Meade	Meade	368.5	657.4	3,354,712	368.5	657.4	3,563,765	-209,053
367	Miami	Osawatomie	1,021.5	1,687.5	8,611,313	1,021.5	1,687.5	9,147,938	-536,625
368	Miami	Paola	1,773.0	2,276.0	11,614,428	1,773.0	2,276.0	12,338,196	-723,768
416	Miami	Louisburg	1,703.6	2,139.7	10,918,889	1,703.6	2,139.7	11,599,314	-680,425
272	Mitchell	Waconda	308.2	585.5	2,987,807	308.2	585.5	3,173,996	-186,189
273	Mitchell	Beloit	804.2	1,266.7	6,463,970	804.2	1,266.7	6,866,781	-402,811
436	Montgomery	Caney Valley	753.6	1,220.6	6,228,722	753.6	1,220.6	6,616,873	-388,151
445	Montgomery	Coffeyville	1,654.7	2,478.4	12,647,275	1,654.7	2,478.4	13,435,406	-788,131
446	Montgomery	Independence	1,851.1	2,737.2	13,967,932	1,851.1	2,737.2	14,838,361	-870,429
447	Montgomery	Cherryvale	717.1	1,226.6	6,259,340	717.1	1,226.6	6,649,399	-390,059
417	Morris	Morris County	761.0	1,298.2	6,624,715	761.0	1,298.2	7,037,542	-412,827
217	Morton	Rolla	96.0	240.8	1,228,802	96.0	240.8	1,305,377	-76,575
218	Morton	Elkhart	407.3	723.7	3,693,041	407.3	723.7	3,923,178	-230,137
113	Nemaha	Prairie Hills	1,044.6	1,552.3	7,921,387	1,044.6	1,552.3	8,415,018	-493,631
115	Nemaha	Nemaha Central	656.5	1,044.1	5,328,042	656.5	1,044.1	5,660,066	-332,024
101	Neosho	Erie-Galesburg	425.5	808.0	4,123,224	425.5	808.0	4,380,168	-256,944
413	Neosho	Chanute Public Schools	1,745.6	2,561.5	13,071,335	1,745.6	2,561.5	13,885,892	-814,557
106	Ness	Western Plains	111.5	281.4	1,435,984	111.5	281.4	1,525,469	-89,485
303	Ness	Ness City	276.0	498.8	2,545,376	276.0	498.8	2,703,995	-158,619

4/6/2023			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7
			2021-2022 or		2024-2025 Est.	2021-2022 or		2024-2025 Est.	2024-2025 Est.
			2022-2023	2024-2025 Est.	Computed Gen Fund	2022-2023	2024-2025 Est.	Computed Gen Fund	General Fund
			Est. Adj. Enrollment	Total WTD FTE	(Excl Sped & Virtual)	Est. Adj. Enrollment	Total WTD FTE	(Excl Sped & Virtual)	Difference
USD #	County	District Name	(incl PK AR & KAMS)	(Excl Sped)	\$5,103	(incl PK AR & KAMS)	(Excl Sped)	\$5,421	(Col 3 - Col 6)
Total		STATE TOTALS	459,467.0	677,377.4	3,456,656,888	459,467.0	677,377.4	3,672,062,903	-215,406,015
211	Norton	Norton Community Schools	664.9	1,155.5	5,896,517	664.9	1,155.5	6,263,966	-367,449
212	Norton	Northern Valley	148.4	337.6	1,722,773	148.4	337.6	1,830,130	-107,357
420	Osage	Osage City	680.0	1,151.7	5,877,125	680.0	1,151.7	6,243,366	-366,241
421	Osage	Lyndon	428.5	722.6	3,687,428	428.5	722.6	3,917,215	-229,787
434	Osage	Santa Fe Trail	1,019.0	1,623.2	8,283,190	1,019.0	1,623.2	8,799,367	-516,177
454	Osage	Burlingame Public School	285.3	525.1	2,679,585	285.3	525.1	2,846,567	-166,982
456	Osage	Marais Des Cygnes Valley	205.5	451.4	2,303,494	205.5	451.4	2,447,039	-143,545
392	Osborne	Osborne County	332.1	589.7	3,009,239	332.1	589.7	3,196,764	-187,525
239	Ottawa	North Ottawa County	633.5	1,059.7	5,407,649	633.5	1,059.7	5,744,634	-336,985
240	Ottawa	Twin Valley	590.5	1,010.1	5,154,540	590.5	1,010.1	5,475,752	-321,212
495	Pawnee	Ft Larned	818.0	1,403.8	7,163,591	818.0	1,403.8	7,610,000	-446,409
496	Pawnee	Pawnee Heights	143.5	324.7	1,656,944	143.5	324.7	1,760,199	-103,255
110	Phillips	Thunder Ridge Schools	179.0	400.4	2,043,241	179.0	400.4	2,170,568	-127,327
325	Phillips	Phillipsburg	568.0	946.7	4,831,010	568.0	946.7	5,132,061	-301,051
326	Phillips	Logan	130.5	296.8	1,514,570	130.5	296.8	1,608,953	-94,383
320	Pottawatomie	Wamego	1,609.3	1,979.7	10,102,409	1,609.3	1,979.7	10,731,954	-629,545
321	Pottawatomie	Kaw Valley	1,036.0	1,550.0	7,909,650	1,036.0	1,550.0	8,402,550	-492,900
322	Pottawatomie	Onaga-Havensville-Wheaton	304.7	548.4	2,798,485	304.7	548.4	2,972,876	-174,391
323	Pottawatomie	Rock Creek	1,306.5	1,820.0	9,287,460	1,306.5	1,820.0	9,866,220	-578,760
382	Pratt	Pratt	1,117.5	1,658.4	8,462,815	1,117.5	1,658.4	8,990,186	-527,371
438	Pratt	Skyline Schools	365.0	676.3	3,451,159	365.0	676.3	3,666,222	-215,063
105	Rawlins	Rawlins County	374.1	687.8	3,509,843	374.1	687.8	3,728,564	-218,721
308	Reno	Hutchinson Public Schools	3,939.1	5,615.8	28,657,427	3,939.1	5,615.8	30,443,252	-1,785,825
309	Reno	Nickerson	958.2	1,596.6	8,147,450	958.2	1,596.6	8,655,169	-507,719
310	Reno	Fairfield	269.0	577.9	2,949,024	269.0	577.9	3,132,796	-183,772
311	Reno	Pretty Prairie	309.6	550.5	2,809,202	309.6	550.5	2,984,261	-175,059
312	Reno	Haven Public Schools	740.0	1,275.2	6,507,346	740.0	1,275.2	6,912,859	-405,513
313	Reno	Buhler	2,253.1	2,863.2	14,610,910	2,253.1	2,863.2	15,521,407	-910,497
109	Republic	Republic County	501.8	899.0	4,587,597	501.8	899.0	4,873,479	-285,882
426	Republic	Pike Valley	209.5	421.5	2,150,915	209.5	421.5	2,284,952	-134,037
376	Rice	Sterling	473.0	773.9	3,949,212	473.0	773.9	4,195,312	-246,100
401	Rice	Chase-Raymond	142.0	344.6	1,758,494	142.0	344.6	1,868,077	-109,583
405	Rice	Lyons	756.2	1,357.7	6,928,343	756.2	1,357.7	7,360,092	-431,749
444	Rice	Little River	279.0	512.9	2,617,329	279.0	512.9	2,780,431	-163,102
378	Riley	Riley County	675.5	1,075.0	5,485,725	675.5	1,075.0	5,827,575	-341,850
383	Riley	Manhattan-Ogden	6,683.7	8,590.9	43,839,363	6,683.7	8,590.9	46,571,269	-2,731,906
384	Riley	Blue Valley	249.0	474.3	2,420,353	249.0	474.3	2,571,180	-150,827

4/6/2023			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7
			2021-2022 or 2022-2023	2024-2025 Est.	2024-2025 Est. Computed Gen Fund (Excl Sped & Virtual)	2021-2022 or 2022-2023	2024-2025 Est.	2024-2025 Est. Computed Gen Fund (Excl Sped & Virtual)	2024-2025 Est. General Fund Difference (Col 3 - Col 6)
USD #	County	District Name	Est. Adj. Enrollment (incl PK AR & KAMS)	Total WTD FTE (Excl Sped)	\$5,103	Est. Adj. Enrollment (incl PK AR & KAMS)	Total WTD FTE (Excl Sped)	\$5,421	
Total		STATE TOTALS	459,467.0	677,377.4	3,456,656,888	459,467.0	677,377.4	3,672,062,903	-215,406,015
269	Rooks	Palco	89.0	218.1	1,112,964	89.0	218.1	1,182,320	-69,356
270	Rooks	Plainville	385.5	652.8	3,331,238	385.5	652.8	3,538,829	-207,591
271	Rooks	Stockton	317.0	570.7	2,912,282	317.0	570.7	3,093,765	-181,483
395	Rush	LaCrosse	293.5	548.2	2,797,465	293.5	548.2	2,971,792	-174,327
403	Rush	Otis-Bison	205.5	416.4	2,124,889	205.5	416.4	2,257,304	-132,415
399	Russell	Paradise	119.5	277.1	1,414,041	119.5	277.1	1,502,159	-88,118
407	Russell	Russell County	802.5	1,313.5	6,702,791	802.5	1,313.5	7,120,484	-417,693
305	Saline	Salina	6,611.0	9,329.8	47,609,969	6,611.0	9,329.8	50,576,846	-2,966,877
306	Saline	Southeast Of Saline	679.0	1,097.4	5,600,032	679.0	1,097.4	5,949,005	-348,973
307	Saline	Ell-Saline	420.5	733.0	3,740,499	420.5	733.0	3,973,593	-233,094
466	Scott	Scott County	943.8	1,460.9	7,454,973	943.8	1,460.9	7,919,539	-464,566
259	Sedgwick	Wichita	44,884.9	70,548.2	360,007,465	44,884.9	70,548.2	382,441,792	-22,434,327
260	Sedgwick	Derby	6,924.4	9,034.5	46,103,054	6,924.4	9,034.5	48,976,025	-2,872,971
261	Sedgwick	Haysville	5,585.3	7,865.4	40,137,136	5,585.3	7,865.4	42,638,333	-2,501,197
262	Sedgwick	Valley Center Pub Sch	3,070.1	4,021.2	20,520,184	3,070.1	4,021.2	21,798,925	-1,278,741
263	Sedgwick	Mulvane	1,780.5	2,245.5	11,458,787	1,780.5	2,245.5	12,172,856	-714,069
264	Sedgwick	Clearwater	1,106.6	1,590.7	8,117,342	1,106.6	1,590.7	8,623,185	-505,843
265	Sedgwick	Goddard	5,990.0	7,585.3	38,707,786	5,990.0	7,585.3	41,119,911	-2,412,125
266	Sedgwick	Maize	7,371.6	9,446.7	48,206,510	7,371.6	9,446.7	51,210,561	-3,004,051
267	Sedgwick	Renwick	1,878.5	2,252.8	11,496,038	1,878.5	2,252.8	12,212,429	-716,391
268	Sedgwick	Cheney	798.0	1,202.3	6,135,337	798.0	1,202.3	6,517,668	-382,331
480	Seward	Liberal	4,506.9	7,083.0	36,144,549	4,506.9	7,083.0	38,396,943	-2,252,394
483	Seward	Kismet-Plains	588.0	1,247.6	6,366,503	588.0	1,247.6	6,763,240	-396,737
345	Shawnee	Seaman	3,726.6	4,854.8	24,774,044	3,726.6	4,854.8	26,317,871	-1,543,827
372	Shawnee	Silver Lake	692.5	1,047.3	5,344,372	692.5	1,047.3	5,677,413	-333,041
437	Shawnee	Auburn Washburn	5,974.1	7,688.0	39,231,864	5,974.1	7,688.0	41,676,648	-2,444,784
450	Shawnee	Shawnee Heights	3,639.9	4,731.4	24,144,334	3,639.9	4,731.4	25,648,919	-1,504,585
501	Shawnee	Topeka Public Schools	12,081.7	18,215.8	92,955,227	12,081.7	18,215.8	98,747,852	-5,792,625
412	Sheridan	Hoxie Community Schools	603.7	933.8	4,765,181	603.7	933.8	5,062,130	-296,949
352	Sherman	Goodland	893.0	1,434.8	7,321,784	893.0	1,434.8	7,778,051	-456,267
237	Smith	Smith Center	443.5	778.4	3,972,175	443.5	778.4	4,219,706	-247,531
349	Stafford	Stafford	258.5	501.3	2,558,134	258.5	501.3	2,717,547	-159,413
350	Stafford	St John-Hudson	313.0	571.8	2,917,895	313.0	571.8	3,099,728	-181,833
351	Stafford	Macksville	190.5	430.9	2,198,883	190.5	430.9	2,335,909	-137,026
452	Stanton	Stanton County	412.5	786.2	4,011,979	412.5	786.2	4,261,990	-250,011
209	Stevens	Moscow Public Schools	134.5	316.8	1,616,630	134.5	316.8	1,717,373	-100,743
210	Stevens	Hugoton Public Schools	1,002.5	1,688.2	8,614,885	1,002.5	1,688.2	9,151,732	-536,847

4/6/2023			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7
			2021-2022 or		2024-2025 Est.	2021-2022 or		2024-2025 Est.	2024-2025 Est.
			2022-2023	2024-2025 Est.	Computed Gen Fund	2022-2023	2024-2025 Est.	Computed Gen Fund	General Fund
			Est. Adj. Enrollment	Total WTD FTE	(Excl Sped & Virtual)	Est. Adj. Enrollment	Total WTD FTE	(Excl Sped & Virtual)	Difference
USD #	County	District Name	(incl PK AR & KAMS)	(Excl Sped)	\$5,103	(incl PK AR & KAMS)	(Excl Sped)	\$5,421	(Col 3 - Col 6)
Total		STATE TOTALS	459,467.0	677,377.4	3,456,656,888	459,467.0	677,377.4	3,672,062,903	215,406,015
353	Sumner	Wellington	1,462.4	2,162.2	11,033,707	1,462.4	2,162.2	11,721,286	-687,579
356	Sumner	Conway Springs	392.0	673.2	3,435,340	392.0	673.2	3,649,417	-214,077
357	Sumner	Belle Plaine	577.2	973.3	4,966,750	577.2	973.3	5,276,259	-309,509
358	Sumner	Oxford	389.2	671.6	3,427,175	389.2	671.6	3,640,744	-213,569
359	Sumner	Argonia Public Schools	163.5	344.6	1,758,494	163.5	344.6	1,868,077	-109,583
360	Sumner	Caldwell	230.4	482.0	2,459,646	230.4	482.0	2,612,922	-153,276
509	Sumner	South Haven	199.7	398.4	2,033,035	199.7	398.4	2,159,726	-126,691
314	Thomas	Brewster	114.6	263.4	1,344,130	114.6	263.4	1,427,891	-83,761
315	Thomas	Colby Public Schools	956.0	1,451.3	7,405,984	956.0	1,451.3	7,867,497	-461,513
316	Thomas	Golden Plains	168.5	383.3	1,955,980	168.5	383.3	2,077,869	-121,889
208	Trego	Wakeeney	370.8	642.9	3,280,719	370.8	642.9	3,485,161	-204,442
329	Wabaunsee	Mill Creek Valley	386.6	679.9	3,469,530	386.6	679.9	3,685,738	-216,208
330	Wabaunsee	Mission Valley	446.8	801.7	4,091,075	446.8	801.7	4,346,016	-254,941
241	Wallace	Wallace County Schools	184.0	375.5	1,916,177	184.0	375.5	2,035,586	-119,409
242	Wallace	Weskan	99.3	227.1	1,158,891	99.3	227.1	1,231,109	-72,218
108	Washington	Washington Co. Schools	352.0	640.6	3,268,982	352.0	640.6	3,472,693	-203,711
223	Washington	Barnes	375.5	646.7	3,300,110	375.5	646.7	3,505,761	-205,651
224	Washington	Clifton-Clyde	293.2	538.7	2,748,986	293.2	538.7	2,920,293	-171,307
467	Wichita	Leoti	375.6	672.6	3,432,278	375.6	672.6	3,646,165	-213,887
387	Wilson	Altoona-Midway	153.5	378.3	1,930,465	153.5	378.3	2,050,764	-120,299
461	Wilson	Neodesha	728.0	1,249.3	6,375,178	728.0	1,249.3	6,772,455	-397,277
484	Wilson	Fredonia	636.5	1,139.6	5,815,379	636.5	1,139.6	6,177,772	-362,393
366	Woodson	Woodson	384.0	712.6	3,636,398	384.0	712.6	3,863,005	-226,607
202	Wyandotte	Turner-Kansas City	3,797.1	5,868.5	29,946,956	3,797.1	5,868.5	31,813,139	-1,866,183
203	Wyandotte	Piper-Kansas City	2,658.0	3,406.1	17,381,328	2,658.0	3,406.1	18,464,468	-1,083,140
204	Wyandotte	Bonner Springs	2,425.0	3,318.7	16,935,326	2,425.0	3,318.7	17,990,673	-1,055,347
500	Wyandotte	Kansas City	20,947.6	34,012.7	173,566,808	20,947.6	34,012.7	184,382,847	-10,816,039

Excerpt from 4-6-2023 11:55 a.m. Conference Committee Meeting on 2023 S.B. 113

<http://sg001-harmony.sliq.net/00287/Harmony/en/PowerBrowser/PowerBrowserV2/20230406/-1/16913>

Sen. Baumgardner: [01:07:58 pm] So what this amendment does is on page 23, what it does is it addresses base state aid shall be and it puts at that. It puts in there that \$4,846. And then what it also includes is that we will be using information from 20-2021, 21-22, 22-23 to be looking at that average that will get us to what the new base aid will be. I think in going through historically, we know why we are where we are today. And that was prescriptive when we had the agreement on the school funding. And so in the school year 19 or 2019 through 20, it was \$4,436. For 2021, it was \$4,569. That was an increase of 3% subsequent year. So 21-22, it went to 4706, again a 3% increase. And we are sitting right now at the \$4,846. It is anticipated, anticipated that we when we look at the information from the Kansas or from the United States Department of Labor, when we are looking at that average of the 2020 through 2023, that it looks as though that it will be a 5.3% increase and we don't have the exact number because we're not there yet, and that hasn't been released. But we are approximately looking at over \$5,100 and that would be base aid. And so this is simply indicating where we are, where we're going to be, and each year we will be revisiting that. Now the other interesting thing that often isn't referenced, but it tethers directly with that. And that is the funding that we receive on the extension of the 20 mills. And when we look at the 20 mills in 2018, that generated \$680 million, in 2019 \$712 million, in 2020 it was \$733 million. In 2021 it was \$762 million, 2022 \$836 million. That was a 9.81 increase and jump. And that is because as we all know the valuation, the assessed valuation, keeps rising dramatically. And so again, that's where we are right now. And this is simply putting into that language that for this next year, this is exactly what we'll be looking at. We'll be looking at these three years. And I'll stand for any questions.

Rep. Williams: [01:11:32 pm] Thank you, Madam Chair. So in making this change, would this have any impact on the Senate Bill 113, the numbers that we use, the governor's recommendation for state foundation aid, supplemental state aid, or are those made whole in Senate Bill 113, just removing the CPI-U increase language.

Sen. Baumgardner: [01:12:02 pm] The language that you see is the CPI-U language. It is simply putting in these are the years.

EXHIBIT D

Rep. Williams: [01:12:10 pm] Correct? Correct. But is it impacting any of the state aid in this Senate bill 113 that has already been placed in Senate Bill 113?

Sen. Baumgardner: [01:12:22 pm] I'm going to say no, but I'm going to call on the Revisor so that you can hear it from him.

Nick Myers: [01:12:28 pm] No, it should not. This is what would be occurring in the following year. You're using the CPI-U average for the preceding three school years to adjust the base aid in the next year. So that's what would be occurring. This would maintain that same base aid in going forward.

Rep. Williams: [01:12:49 pm] So for 2024. It would remain the same, but moving forward in 2025, we're using this?

Nick Myers: [01:12:59 pm] This would maintain that base aid going forward in every subsequent year. After this, this adjustment occurs. So there we there's no we don't have a knowledge or we don't know yet. I think KLRD doesn't know yet what the base aid number will be for next year. The CPI-U still needs to finalize through the end of this school year. So this would establish that CPI-U adjustment that would have occurred under current law for the next year, but then maintain that same base aid number going forward.

Sen. Baumgardner: [01:13:38 pm] Senator Sykes.

Sen. Sykes: [01:13:40 pm] Thank you. So if this is freezing that base aid, is there any thought on what this does to our Gannon decision?

Sen. Baumgardner: [01:13:53 pm] This is only for this upcoming year, and absolutely every year these dates can be adjusted and it would be readdressed by the legislature. Senator Sykes. And then. I'm sorry. Who else had a question? Okay. Representative Wynn. So, Senator Sykes.

Sen. Sykes: [01:14:23 pm] Thank you. But I think based on what I was hearing, Nick, if we don't change those years, we are freezing our base amount from here moving forward. If we do not change those dates.

Sen. Baumgardner: [01:14:37 pm] It will continue to be up to the legislature. And again, when we are looking at lines 9 through 13. Those were prescribed in Gannon. And so all this is going to do is it's going to codify these are the years that we're using. We're doing that three year look back. And that will be added to what is the base. So that would, you could say it's a sunset for the legislature every year because with the Gannon agreement, what was approved by the state Supreme Court was what was prescriptive and that you see listed out there. And so everyone is fully aware of what that decision was. And they're aware that the that the courts still are tethered to this. This is simply saying moving forward, at least for this next year, it's going to be based on this. Bless you. And Representative Williams. Representative Wynn.

Rep. Winn: [01:15:51 pm] Thank you, Madam Chair. And that was what I was hearing Nick saying, that every year moving forward. And so. It may just be a matter of semantics, but it sounded like it freezes it.

Sen. Baumgardner: [01:16:03 pm] That is only if the legislature does not take action. Very same thing as the sunset within our other, the other education committee. We put two sunsets in. Doesn't mean that it stops there. It means it's revisited there. So the legislature will be revisiting this next year. Representative Williams.

Rep. Williams: [01:16:27 pm] Thank you, Madam Chair. Okay, so as it reads right now, it has the absolutely same effect that it would as it was previously written for the next school year. But as you said, it's a, it has to be revisited annually. For example like high density at-risk weighting.

Sen. Baumgardner: [01:16:45 pm] That is correct.

Rep. Williams: [01:16:46 pm] All right. Thank you.

Sen. Baumgardner: [01:16:55 pm] Are there any additional questions? Do we have agreement? Would the House like to talk about that briefly.

Rep. Williams: [01:17:08 pm] Okay. The house will go ahead and accept that offer. And to note, with all of the increases through the CPI-U and elsewhere, even with the loss of 14,000 students since Covid, we have increased overall state aid \$600 million since 2022. So I think it would you know be wise of the legislature to visit this every year.

KANSAS SCHOOL FINANCE LITIGATION TIMELINE

