

SB 1 and HB 2001 Public Testimony

- Oral and Written
 - Annie McKay, Kansas Action for Children (written testimony not available)
 - Judith Deedy, Game On Kansas – Pg. 2
 - Mary Sinclair, Kansas PTA – Pgs. 3-4
 - Mark Tallman, Kansas Association of School Boards – Pgs. 5-6
 - Dave Trabert, Kansas Policy Institute – Pgs. 7-17
 - Dr. Walt Chappell, Educational Management Consultants – Pgs. 18-19
 - David Smith, Kansas City Public Schools – Pg. 20
 - Dr. Patricia Hall, Olathe School District (no written testimony provided)
 - John Allison, Wichita Public Schools (also includes written testimony from Jim Freeman) – Pgs. 21-24
 - Dr. Todd White, Blue Valley Schools – Pgs. 25-26
 - Dr. Jim Hinson, Shawnee Mission School District – Pg. 27
- Written Only Testimony
 - Mike O'Neal, Kansas Chamber of Commerce (was not available for oral testimony) – Pgs. 28-31
 - G.A. Buie, Kansas School Superintendents Association and United School Administrators of Kansas – Pgs. 32-33
 - Bill Brady, Schools for Fair Funding – Pgs. 34-67
 - Greg Rasmussen, Andover Public Schools – Pg. 68
 - Bobbi Williams, Kansas School Superintendents Association and United School Administrators of Kansas – Pgs. 69-70
 - Daniel J. Slack, Deerfield School District – Pg. 71
 - Jamie Rumford, Scott County Schools – Pgs. 72-73
 - Marge Ahrens and Carole Neal, League of Women Voters of Kansas – Pg. 74

Testimony before the Joint Meeting of House Committee on Appropriations and
Senate Committee on Ways and Means

by

Judith Deedy of **Game On for Kansas Schools**

June 23, 2016

Members of the Committees:

Thank you for the opportunity to communicate our concerns regarding funding the Gannon equity remedy. [Game on for Kansas Schools](#) is a nonpartisan grassroots effort among Kansans who share a belief in high-quality public education as a right of all Kansas students. We advocate for Kansas public schools to ensure our teachers, principals, superintendents, and school board members have the resources necessary to deliver quality education to all Kansas students. We inform communities across the state about issues and legislation affecting their students.

As there is no bill before us, we submit this testimony to share our perspective and convey our hopes for this special session. We ask that you act quickly to comply with the Supreme Court's latest decision in the equity portion of the Gannon case. We respectfully request that you keep the special session focused on this one urgent issue and avoid adding education policy provisions, or constitutional amendments as you draft the bill.

We know that over the past several years, this legislature and designated efficiency committees have received a great deal of funding information from the Kansas Department of Education, school district employees and school board members. The Gannon court record also includes a great deal of data on funding needs in our schools. We've learned that educating 460,000 children over 82,000 square miles is a complicated and expensive endeavor. It is also essential. Our children are our most valuable natural resource, and our public schools are our strongest driver of economic growth. We must continue to invest in them.

We acknowledge that revenue in our state continues to fall below estimates and that you find yourselves facing difficult choices. We believe a suitable solution can be found, one that achieves equity and minimizes the harmful impacts on Kansas students. Once that has been accomplished, we hope that our legislators will continue working to create a new school funding formula based on the reality of what it truly costs to prepare our children to be educated citizens who can lead our state into economic prosperity. Please rely upon the experts in our communities and ensure that we have the revenue necessary to meet the educational needs of our children.

Thank you.



everychild.onevoice.®

Kansas PTA

715 SW 10th Street, Topeka KS 66612

www.kansas-pta-legislative.org

kansaspta@gmail.com

Testimony to Joint Meeting of Appropriations and Ways & Means Committees

Chairs, Senator, Ty Masterson and Representative, Ron Ryckman

JG Scott, Assistant Director for Fiscal Affairs, Kansas Legislative Research Department,

JG.Scott@klrd.ks.gov, 785 296-3181

Public Comment, June 23, 2016, 11:00 am, Old Supreme Court Room, 346-S

Testimony Kansas Parent-Teacher Association

Potential School Funding Changes in Response to the May 27, 2016, Gannon Opinion

Thank you for the opportunity to submit comment. I am speaking here today on behalf of the Kansas PTA. The PTA is a non-partisan, volunteer, parent-teacher organization established in 1897, working to improve the lives of every child through community service and public policy advocacy.

Kansas PTA is encouraged by the recent discussions among our state's superintendents to help craft a viable response to the May 27 *Gannon* ruling, as well as by the legislative interest in educators' collective perspectives and recommendations for this special session. Kansas PTA urges committee members, and the state legislators at large, to work closely with our public education stakeholders throughout this process of finding a swift and fair resolution to the inequitable state finance of public education.

Existing inequities have been compounded by the substantive reduction in state revenues, following the 2012 tax policy to eliminate income tax. The increased pressure on the State General Fund has restricted the availability of state aid for the operational functions of public education and has shifted a larger portion of the financial responsibility onto local communities. Kansas PTA is hopeful that a longer-term solution to the adequacy portion of the *Gannon* lawsuit will alleviate many of the factors contributing to the repetitive equity pitfalls.

Recognizing that the task of this special session is contextually and historically charged, Kansas PTA strongly encourages that this short-term equity fix be addressed, without pitting school communities against one another and without changes to education policy as a means of securing votes. The stakes are high and Kansas students have been waiting for far too long.

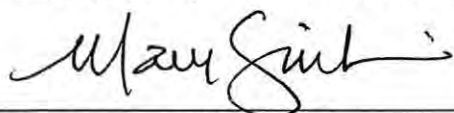
Moving forward from this special session, Kansas PTA will continue to advocate for an investment in public education, at a level which provides school districts with the funds needed

to cover the actual costs of providing each child with the opportunity to achieve the state education standards. PTA will continue to call for the establishment of a transparent and meaningful process to draft a new school finance formula that will meet the test of time. We expect this process to involve all key education stakeholders, to propose a working definition of the term suitable, and to identify a process for estimating the dynamic costs and evolving efficiencies of providing all youth the opportunity to achieve the state education standards.

In alignment with our legislative platform and priorities 1 and 2 (also noted below), Kansas PTA supports a school finance formula that provides both equitable and adequate opportunity for all youth and school communities to achieve regardless of their readiness, disability, language, wealth or zip code. We ask that you consider our testimony as you deliberate a resolution to the *Gannon* equity ruling:

- PTA mission and purpose have remained the same since our inception over 100 years ago, focused on facilitating every child's potential and empowering families and communities to advocate for all children.
- Legislative Priority 1. Kansas PTA will support efforts to strengthen and improve the Kansas public school finance system, which includes legislation and policies that:
A. Uphold Kansas Constitutional obligations to make suitable provision for the finance of the Kansas public schools that is equitable for every child; B. Pursue solutions to fully fund state and federal educational mandates, without disproportionately shifting the burden to local communities.
- Legislative Priority 2. Kansas PTA will support efforts to restore an equitable and balanced tax policy to maintain a reliable revenue stream for public education. A policy which draws upon income, property and sales taxes has been proven by history to be a secure and sustainable approach. Kansas PTA opposes provisions limiting the growth of government before public education is fully funded to statutory levels.

Thank you for your time and consideration.



Mary Sinclair, PhD
kansaspta@gmail.com
[@KsPTALeg](https://www.facebook.com/KsPTALeg)

Cc: Josh Halperin, VP of Advocacy
Devin Wilson, State Legislative Chair
Denise Sultz, Kansas PTA President

THE PTA POSITION

Kansas PTA is a nonpartisan association that promotes the welfare of children and youth. The PTA does not endorse any candidate or political party. Rather, we advocate for policies and legislation that affect Kansas youth in alignment with our legislative platform and priorities.



**KANSAS ASSOCIATION
OF SCHOOL BOARDS**

Serving Educational Leaders, Inspiring Student Success

www.kasb.org

Testimony on School Funding in Response to the May 27, 2016, *Gannon* Court Order

before the
**Joint Meeting of the House Committee on Appropriations
And
Senate Committee on Ways and Means**

by

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

June 23, 2016

Chairman Ryckman, Chairman Masterson, Members of the Committees:

Thank you for the opportunity to appear today and share the positions of the Kansas Association of School Boards. We acknowledge that the issues before you today are very difficult, and a resolution will probably satisfy no one completely. We urge the committees to adopt a proposal that comes as close as possible to meeting the following goals:

First, we support increasing the equity of the school finance system; which means, in part, that school districts must be able to access similar amounts of revenue to provide similar educational opportunities at *similar tax efforts*. The May 27 *Gannon* Order found the Legislature had resolved equity issues in capital outlay state aid by returning to the previous formula; but had not demonstrated that using the same capital outlay formula would reduce tax disparities in the local option budget.

We agree with the Supreme Court that there may be other ways to achieve equity; however, at this point the quickest and more certain path to ensure a constitutionally equitable system is to restore both the previous capital outlay formula (based on the median assessed valuation per pupil) and the previous LOB formula (based on the 81.2 percentile of valuation per pupil). We understand that would cost the state approximately \$38 million, and encourage the Legislature to take this action.

Some have questioned why the Legislature should provide increased school funding that would result in property tax relief for some districts rather than increase “classroom” support. The response is that these districts have been required to levy higher property tax revenues simply to provide comparable school funding. The only way to address this taxpayer inequity is to reduce the disparity in tax rates.

Second, as we testified during the regular session on school finance proposals, we support the concept of providing assistance to districts which lose state aid due to changes in the school finance formula. We

understand that school district and legislative leaders have developed a proposal to expand the uses of the extraordinary needs fund for this purpose, and we support the plan.

Third, we understand that the first two steps will require additional funding, and the state has almost no additional funding to provide. We are not endorsing any particular revenue proposal, but encourage Legislators to find an acceptable compromise among competing ideas. However, we believe that any reduction in general school funding to provide additional equity dollars should be minimized if it cannot be not avoided altogether.

The school district block grant funding, which essentially equals the school district general operating budget, basically froze funding for 2016 and 2017 at the 2015 level, providing no increase for inflation, insurance costs, increased enrollment, special needs students or program improvements. Increases in state school aid have gone almost exclusively to KPERS contributions and capital assistance, not operating costs. School districts have no ability to shift these funds to “classroom” spending.

In 2009, Kansas ranked 23rd in the nation in total revenue per pupil (total dollars provided, not just state aid or share of state budget), and ranked 17th in educational spending per \$1,000 in personal income (\$50 per \$1,000 in Kansas compared to \$47.74 nationally). In the most recent national report released this month for 2014, Kansas had dropped to 29th nationally in total revenue per pupil, and 33rd in total K-12 revenue per \$1,000 of personal income (\$42.72 in Kansas compared to \$43.91 nationally). In other words, despite “record-setting” school funding, even the modest funding increases in recent years are allowing Kansas to fall behind other states in support for K-12 education.

This is particularly concerning because we know that the states that do the best on multiple measures of educational attainment already spend more than Kansas. Over this same period of time, Kansas’ national ranking in National Assessment of Education Progress testing and graduation rates have also declined. Another warning sign is this week’s report that the Kids Count survey found Kansas’ ranking child well-being has also dropped.

Fourth and finally, we oppose adding “policy” changes to the school finance equity bill. Other measures should be debated and allowed to pass or fail on their own merits.

Thank you for your consideration.



Appropriations / Ways & Means Joint Meeting
School Funding
June 23, 2016
Dave Trabert, President

Chairman Masterson, Chairman Ryckman and members of the Committees:

We appreciate this opportunity to share our thoughts on school funding options to remedy the Supreme Court's finding that funding is not equitably distributed.

The three primary options being discussed are (1) redistribute existing funding and spend \$38 million more, or (2) spend \$38 million more plus another \$12 million so that no district 'loses' money in the redistribution, or (3) redistribute the \$450 million already appropriated in a manner that satisfies the Supreme Court.

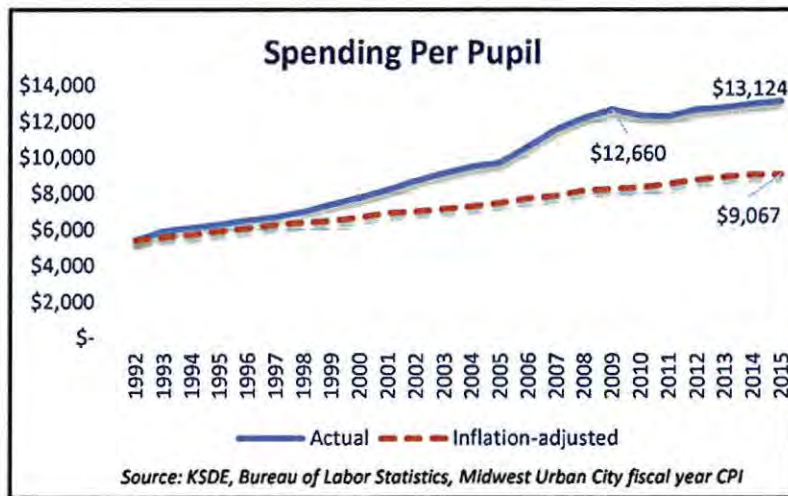
For the following reasons, we strongly encourage you to reject the first two options and just reallocate the existing \$450 million:

1. **Court says more money isn't necessary** – Both the Supreme Court and the lower court agree that more money isn't necessary to remedy equity. They repeatedly have said that spending more money is just one way to do so.
2. **Schools don't need more money** – Listening to many education officials, one would never know that funding continues to set records...even if KPERS is not counted. And despite claims that school districts are 'cut to the bone' the data and multiple independent efficiency audits repeatedly show that school districts continue to operate inefficiently. We've even heard testimony from superintendents and the Kansas Association of School Boards acknowledging that districts want to spend more than necessary.
3. **There's no such thing as 'hold harmless'** – The late great Milton Friedman said, "There's no such thing as a free lunch" because someone else is paying the price. School districts are actually asking for more money than the equalization formula says they should get, and their special treatment would come at the expense of higher taxes or resources taken away from other government services.
4. **The wealthiest county gets 43% of 'special treatment' aid** – four Johnson County school districts would absorb over \$5 million of the 'special treatment' aid being requested. The largest recipient of 'special treatment' aid, USD 229 Blue Valley, would get \$2.4 million even though it used \$28 million to increase cash reserves that was intended to educate students. Blue Valley began the 2016 school year with \$56.6 million in operating cash reserves. They

had a 26.8% carryover ratio for the 2015 school year, or 3½ times the rate that's statutorily required for the State General Fund.

- 5. Most of the money goes for property tax relief** – Many school districts raised property taxes already, so most of any new money added wouldn't actually go to schools.

The issue at hand is equity but the districts requesting 'special treatment' aid are making an adequacy claim, so let's review a few adequacy issues. School funding set another record last year at \$13,124 per-pupil and for the first time, exceeded \$6 billion. Per-pupil aid is 45% higher than if it had been increased for inflation over the lifespan of the old funding system; not counting KPERs, funding would be 40% above inflation.



State School Board member Jim Porter, Leavenworth Superintendent Mike Roth and others claim that accounting

changes are the only reason that funding continues to set records, but as documented in the attachments, the Kansas Department of Education says there have been no accounting changes affecting total funding for more than ten years.

The Supreme Court ruled in March 2014 that the first test of adequacy is not money, but whether students are meeting outcomes as measured by the *Rose* standards. However, school districts admit to being unable to define and measure performance against *Rose*, which means they have no legal basis for an adequacy claim. If they can't identify the goal line, they can't say they don't have enough money to get there.

Kansas consistently spends half of the General Fund on K-12 education, and based on 2015 budget information from the National Association of State Budget Officers, is ranked #2 in the nation; see

2014 State Aid % of Total (millions)		
State	% State	Rank
Kansas	67%	#7
Missouri	42%	#34
Nebraska	33%	#49
Oklahoma	49%	#26
Colorado	43%	#22
National Avg.	47%	

Source: Census

attached article for documentation. Some states, including Kansas, provide funding from other sources but even examining total state funding in the most recent U.S. Census data, Kansas is ranked #7, providing 67% of total funding from state sources.¹ The national average is 47%.

Of course, getting adequate funding to produce the required student outcomes doesn't seem to be the real issue with the Plaintiffs. It's just about getting as much money as possible.

KASB's Mark Tallman and I recently discussed school funding at a public meeting in Manhattan and I asked him to give me a number...if \$13,124 per pupil isn't adequate, what is? He said he didn't know.

That tells me that there isn't a plan to get students to the required outcomes. It's just about getting as much money as possible. School boards reject all legislative efficiency proposals and most districts haven't even spent all of the aid provided to operate schools since 2005; \$385 million was used to increase operating cash reserves.

We encourage the Legislature to resist the political pressure to unnecessarily spend more money and we also encourage you to proactively prevent students from being deprived of education by taking the following measures:

1. Put a funding mechanism in place to ensure that school districts are paid on time. Rout the money through the Department of Administration if necessary.
2. Indemnify state and school employees from contempt of court or other related charges for doing their duty to keep schools open.
3. If any school districts choose not to open their doors, provide every student in those districts with state-directed vouchers to attend any public or private school of their choice.

The Plaintiffs are pursuing their institutional interests. We ask the Legislature to stand up for students.

Thank you for your consideration.

¹ The 2014 funding reported by KSDE did not include \$522.5 million in state-mandated property tax (20 mills in each district) that had been reported as Local aid in state records for 2014 but the above table reflects properly shows it as State aid.

State school funding ranks high in Kansas

kansaspolicy.org/state-school-funding-ranks-high-in-kansas/

June 22, 2016



While some people believe the Kansas Legislature should spend more money on education, many are shocked to learn that Kansas consistently devotes about 50 percent of the State General Fund to K-12 Education. According to the most recent data from the National Association of State Budget Officers, Kansas devoted 50.7 percent of the budget to education in 2015, ranking #2 among the states. The national average was 35.2 percent.

Table 7: General Fund Allocation to K-12 Education
(FY 2015 Budget)

Alabama 52.4%	Wisconsin 41.0%	Maine 35.9%	Rhode Island . . . 29.2%
Kansas 50.7%	Nevada 40.7%	Missouri 35.8%	Vermont 27.4%
Indiana 50.2%	Georgia 40.7%	Montana 35.5%	North Dakota . . . 27.3%
Idaho 48.0%	Louisiana 40.4%	Pennsylvania . . . 35.3%	Alaska 24.9%
Utah 47.9%	Minnesota 40.2%	Colorado 35.2%	Ohio 24.7%
West Virginia . . . 46.4%	California 40.1%	Average 35.2%	Hawaii 24.7%
Washington 46.0%	Texas 39.7%	Delaware 33.4%	Illinois 22.7%
Kentucky 45.2%	Mississippi 39.1%	Tennessee 33.0%	Connecticut 18.8%
New Mexico 44.1%	North Carolina . . . 38.9%	New York 32.7%	Massachusetts . . . 16.5%
Arkansas 43.1%	New Jersey 37.4%	Virginia 30.8%	Michigan 0.8%
Iowa 43.0%	South Carolina . . . 37.0%	Oklahoma 30.5%	Wyoming 0.0%
Oregon 42.8%	Maryland 36.7%	Nebraska 30.0%	New Hampshire . . . 0.0%
Arizona 41.1%	Florida 36.4%	South Dakota 29.4%	

Source: National Association of State Budget Officers, State Expenditure Report

We track this data each year in our [Public Education Fact Book](#), finding that Kansas is consistently in the top five. The methods for funding schools can vary significantly across the states, but we use this comparison because the

General Fund is the recipient of almost all tax revenue and is well within the control of state legislatures.

Data from the U.S. Census Bureau eliminates variances in funding allocations between the General Fund and other state funds, and the most recent 2014 data shows that Kansas is ranked #7 for share of total revenue being provided by state government. The 2014 funding reported by KSDE did not include \$522.5 million in state-mandated property tax (20 mills in each district) that had erroneously been reported as Local Aid in state records. However, the adjacent table properly reflects it as State Aid. The Legislature has since required the 20 mill property tax revenue to be reported as State Aid.

With the national average at 47 percent, Kansas is providing 67 percent of total funding through the State. Whether share of General Fund allocation or percentage of total aid providing by state government, no other regional state comes close to Kansas.

2014 State Aid % of Total (millions)		
State	% State	Rank
Kansas	67%	#7
Missouri	42%	#34
Nebraska	33%	#49
Oklahoma	49%	#26
Colorado	43%	#22
National Avg.	47%	

Source: Census

State school board member should practice what he preaches

 kansaspolicy.org/state-school-board-member-practice-preaches/

May 11, 2016



District 9 State School Board member Jim Porter [published](#) the following piece outlining what he considers to be deceptive statements about school funding and state taxes. He urges political leaders to “tell the whole story” but doesn’t practice what he preaches, as we found a dozen deceptive statements in his piece. His published text follows in black and our reaction is shown in red, with links in the traditional blue.

We are consistently hearing from those political leaders who are resisting what many of us consider to be the adequate funding of education that Schools are receiving more state support than ever and that support is increasing every year. Typically they say that people need to know the facts. Well, that is part of the story and although not a false statement it is certainly deceptive. I will make an attempt to explain the part of the story that they are not telling.

Deception #1 – Special Education Services in many cases are provided by Cooperatives or Interlocals. Schools contract with these groups to provide quality services collectively that would be very difficult to provide individually. This is a very efficient way to provide those services. Until recently special education funds were sent directly to the Cooperative or Interlocal. However, a few years ago those funds were sent to the local public school and the school then sent those funds to the provider of services. This was lauded as an increase in public school funding when; in fact, it was the same amount but just laundered through the public schools. It did increase the budget of the public school but provided no additional funds to that district.

Jim Porter’s Deception #1 – According to an email from Dale Dennis, special ed funding has been provided directly to school districts “for at least 10 years.” Mr. Porter doesn’t define ‘recently’ but most people would

take it to mean within the time frame he references (the Brownback administration) and that clearly is not the case. Also, Special Ed Co-ops are not separate entities but simply hosted by a school district; as such, money would not have been sent directly to co-ops as he claimed but to the host school district.

Deception #2 – Until recently the state contribution to the Kansas Public Employees Retirement System (KPERS) was sent directly to KPERS. Now the funds are transferred to the public school account and then transferred to KPERS on the same day. Again, this was lauded as an increase to public school funding even though it was the same amount of money with just an additional transfer from the State of Kansas to the school to KEPRS.

Jim Porter's Deception #2 – According to Dale Dennis, KPERS funding was last sent directly to KPERS in 2004; it has since been sent directly to school districts included in reported school funding totals. Again, Mr. Porter doesn't define 'recently' but most people would take it to mean within the time frame he references (the Brownback administration) and that clearly is not the case. Mr. Porter also fails to note that per-pupil school funding continues to set records without counting a dollar of KPERS and is 40% above inflation since 1992.

Deception #3 – Until this year when we paid our property taxes to our counties the county sent the schools portion of those taxes to the proper school district. Now those funds are sent to the State and the state then sends those funds to the school. This looks like a tremendous increase in state funding for schools when, in fact, it is just a redistribution of funds from local to state.

Jim Porter's Deception #3 – KSDE restated state funding for FY 2014 to account for that transition and showed that there was still an increase. Mr. Porter makes it sound as though legislators are claiming the property tax transfer as a large increase in state funding, but that isn't the case. He also fails to note that the 20 mills mandated by the state should always have been recorded as state aid and that many legislators were not aware that the 20 mills was being recorded as Local aid.

These three deceptions amount to hundreds of millions of dollars that are being advertised as increases in school funding when they are only reclassifications of funds that were already being spent. Not true.

Some of our political leaders are proud of the fact that a benefit of the block grant is the schools will receive the same amount as they have in the past. However, because of inconsistent support for the past several years many schools are having to use fund balances to meet current needs. Those schools that do not have fund balances have to make cuts in services to kids to survive. Spending fund balances is like an individual using their savings account on their monthly expenses. Pretty soon the savings account is empty and the obligations continue. School districts are criticized for having fund balances but of the uncertainty of state support, which has become an increasing problem over the past few years, having those fund balances has become necessary for survival.

Jim Porter's Deception #4 – Schools aren't criticized for merely having fund balances; every entity needs some degree of reserves. But schools have far more reserves than their own history shows to be necessary. If each district retained the same carryover ratio as they had in 2006, they would have started the 2015 school year with \$297 million less in reserve. Dozens of districts routinely operate with less than 10% of their operating costs in reserve, yet 152 of them started last year with more than 15% in reserve (that's double the reserve percentage that the state is supposed to hold). Over the last ten years, school boards increased operating cash reserves by \$385 million, representing money intended to educate students but instead was put in the bank.

Keeping funding level sounds to some like a positive step, however, even though revenue may be level, expenses are not. Areas of increased expenses where school have no option include: Increased cost of insurance (property and casualty, health, etc.), supplies, utilities, increase in number of students, increase and severity of students with special needs among many others. If revenue remains level and costs increase the only option is to reduce services to children. Many schools have already reduced the school year, summer school, activities, elective

options, field trips and other enrichment activities along with increasing class sizes among other things, and without additional support these reductions will continue to the detriment to the school children of Kansas.

Jim Porter's Deception #5 – citizens and employers have cost increases also, but they must find a way to mitigate cost increases by operating more efficiently. Local school boards want to inflict tax increases on citizens and employers so districts can continue to operate very inefficiently and hold unnecessarily large cash reserves. School districts are on record in legislative and other testimony opposing efforts to help them become more efficient, which would make more money available for Instruction. They testify that they want to be able to spend more than necessary if they choose and expect taxes to be increased on citizens to accommodate their demands.

Another deceptive statement is that Kansas has many thousand new businesses. With the current tax structure allowing many business to avoid Kansas Income tax completely I would like to propose an alternative theory. Thousands of Kansas businesses have changed their status so that they qualify under the tax plan and do not have to pay taxes. Those existing Kansas businesses are listed as new businesses even though they have just changed their status. The prediction was that there would be about 190,000 businesses in Kansas who would qualify for the income tax exemption; however, the real number is more like 330,000.

Jim Porter's Deceptions #6, #7, #8 and #9 – Kansas does have thousands more new business entities. The Kansas Department of Revenue reports that new business filings are of individuals who were not previously registered based on social security numbers. There is no data to support Mr. Porter's theory that C Corporations changed their filing status, but there is [IRS data showing a significant movement of Adjusted Gross Income from Missouri to Kansas](#); some of that could account for part of the increase in new business filings. Business owners with W-2 wage income currently pay Kansas income taxes on those wages and some CPAs advise their clients that they should be declaring W-2 wage income. It should also be noted that 27% of those businesses reported losses for tax year 2014 and another 54% had income below \$25,000. One of the main points of the 2012 tax plan was to encourage small startups by allowing them to keep more working capital to grow their businesses and create more 'gazelles' – companies with explosive growth like Garmin and Cobalt Boats.

To make up the difference the tax burden is being placed on the property owner and the consumer. Sales taxes have increased. Sales tax is the most regressive tax available as the lower the income the larger percentage of income goes to pay the sales tax. Political subdivisions like cities, counties, school districts, etc. are having to respond in two ways. One is to continue to reduce valuable services and the other is to raise the mill levy. When you receive your tax statement and find that it has increased, that increase is made necessary because 330,000 businesses are getting a pass on the backs of property owners and consumers.

Jim Porter's Deceptions #10, #11 and #12 – Sales taxes were unnecessarily increased because Democrats and some Republicans refuse to support efficiency measures. Controlled, efficient spending is the key to having low taxes. In 2014, the states that tax income spent 48% more per-resident than the states without an income tax; Kansas spent 34% more. Kansas needs to go from being morbidly inefficient to just grossly inefficient, but legislators in both parties refuse to make the State operate more efficiently. Cities, counties and school districts could choose to operate more efficiently but they would rather continue to do what they've done for years – [unnecessarily jack up property taxes](#) and threaten to cut services if they don't get their way. And while it is not a matter of 'right' or 'wrong,' if you believe everyone should pay tax on all of their income, know that [government retirees are the original group that is partially exempt from income tax](#). Unlike private sector retirees who pay tax on all of their pension or 401(k) retirement income, state and local government employees are never taxed on the pension income funded by taxpayers.

I would urge those political leaders who are bragging about the fact that the "Sun is shining in Kansas" to stop deceptive language and tell the whole story. There are many great things about living in Kansas but our citizens deserve to know the whole story.

Jim Porter should practice what he preaches.

Facebook exchange between USD 453 and Kansas Policy Institute

https://m.facebook.com/story.php?story_fbid=10153522101052353&id=177084447352



Leavenworth USD 453

June 2 at 4:51pm · 🌐

Message from the Superintendent - Kansas Supreme Court Ruling on School Finance / Potential June 30 Shutdown

Excerpt #1

Even though the June 30 deadline has been known to the Kansas Legislature since February, and reinforced by the decision on May 27, the Kansas Senate and House of Representatives both adjourned on Wednesday, June 1, without resolving the equalization issue at hand. This would now require a special session to be ordered by Governor Sam Brownback for legislators to return from break to address the Supreme Court's decision and make attempts to avoid a shutdown of Kansas schools.

Excerpt #2

The range of possible solutions to the court's decision has been limited by an unwillingness to revisit the 2013 tax policy that has resulted in a \$1 billion reduction in state revenues. The state's credit rating has been downgraded three times in two years and monthly revenues continue to fall short of estimates. Most recently, the month of May yielded an additional \$74 million shortfall, which immediately causes the state's recently approved Fiscal Year 2016 budget a deficit of \$55 million. This means additional state spending cuts or budgetary allotments are in the near future, making it even more difficult to find the estimated \$30-40 million dollars to satisfy the equalization issue of school funding. Additionally, while the state chose to appeal the decision of the lower court to the Kansas Supreme Court, since the decision there are now strong objections by state elected officials that the court does not have the authority to execute implications of the June 30 deadline. Prior to adjourning on June 1, some went so far as to openly suggest the Governor pardons anyone found in contempt of court if schools are closed. Others repeated the mantra that Kansas schools are receiving "record amounts of funding," without the explanation that this description is only valid since the state began counting contributions to the Kansas Public Employees Retirement System. With much work left undone, these are examples of the mindsets and attitudes that might detract from a solutions-focused spirit of leadership and collaboration required to find a solution on behalf of Kansas students and families by the end of this month.

Excerpt #3

The current school finance decision, and those before it, is a product of the judicial branch independently determining if the legislative branch is upholding its constitutional duty. It is the real world application of the checks-and-balances democracy that is taught in U.S. History and Government lessons. Since 1992, 35 different justices have reviewed evidence and considered witness testimony on the subject of school finance, and repeatedly found in favor of Kansas schools. Last week's judicial decision reaffirms the belief that all Kansas youth deserve the same opportunity to acquire knowledge and skills to be college and career ready.



Dave Trabert

Mike Roth acts as though the Legislature made no effort to resolve equity during the session, but it did so more than once. And had the Court not dropped their last decision at the beginning of a holiday weekend with but one working day before legislators were scheduled to return for a half-day, perhaps something could have been done then.

He also gives the impression that its the Legislature's fault if schools close, but that would only happen by court action...and ironically, in defiance of students' constitutional right to education that the Court itself identified.

Mr. Roth is entitled to his opinion, of course, but his reference to the 2012 tax plan is merely a diversionary tactic. Funding is to be based on what schools need, not an entitled share to whatever state revenue happens to be. Whether revenue jumped or declined by a billion dollars has no bearing on the amount that schools need to achieve required outcomes.

Mr. Roth falsely claims that funding is only setting a record because of a change in KPERS reporting. KSDE confirms that nothing has changed in KPERS accounting since 2005. School superintendents quite clearly this to be the case, yet consciously deceive parents and teachers with these false claims. And just to underscore the insidious nature of his deception, school funding set another record last year even without counting a dollar of KPERS!

He also neglected to say that the Supreme Court's March 2014 decision basically overturned the linchpin of Montoy by invalidating the Augenblick & Myers cost study, calling it "...more akin to estimates than the certainties envisioned by the [lower court] pane." Since Montoy, it was discovered that A&M deliberately deviated from their own methodology and produced inflated numbers. But even though the lower court was told not to rely on cost studies, they defied the Supreme Court and did so again. That March 2014 decision also ruled that outcomes matter most...the first test of adequacy is whether students are meeting the Rose standards. But schools admit that they cannot measure or define Rose, so the case should have been dismissed on that basis alone. One must wonder if the Supreme Court took up equity before adequacy so they could avoid ruling against the Plaintiffs.

it certainly is a shame that school officials won't be honest with citizens.

[Like](#) - [Reply](#) - [More](#) - Jun 5

Educational Management Consultants

“Managing Cost Effective Learning Systems”

$$E = MC^2$$

Testimony before the JOINT MEETING OF HOUSE COMMITTEE ON APPROPRIATIONS AND SENATE COMMITTEE ON WAYS AND MEANS Re: *Gannon* By – Dr. Walt Chappell, President

There are only two bills which need to be passed during the June 23rd Special Session. The **first** is a bill to set a **“similar tax effort”** by establishing a **statewide real property tax mill levy** to help fund K-12 schools. Do not pay a \$38 million ransom. It is not owed, required by the KSC and none will go to educate students. The **second bill** needs to **amend K.S.A. 64b01** to prohibit school districts from using any tax dollars to sue the Legislature for more money.

If you pass these two bills, “equity” will be achieved, schools will stay open, no more tax dollars will need to be appropriated or cuts made and the Special Session can be concluded quickly. **Here are the FACTS!!!**

The Kansas Supreme Court (KSC) did **NOT** order or demand that the Legislature appropriate a single dime more for school districts. There is no requirement that any more money be spent—let alone \$38 million.

In fact, the May 27th, 2016 ruling is similar to that ordered by the 1994 KSC, the May 11th, 2004 decision by Judge Terry Bullock, the Montoy KSC 2005 ruling and the 2014 Gannon order. The vast differences between assessed property values in Kansas school districts make the revenue able to be raised locally unequal and therefore unconstitutional.

So, this latest ruling is **NOT an attempt by the KSC to tell the legislature how much money to spend**. It is merely repeating the obvious fact that the 1992 school finance formula has never been equitable or constitutional.

Consequently, there is no need to spend a minute debating or trying to appropriate more LOB money or pass a Constitutional Amendment. K.S.A. 72-64b03(d) and K.S.A. 60-2106(d) both state that **no Kansas court shall** “have the authority to order a school district or any attendance center within a school district to be closed or enjoin the use of all statutes related to the distribution of funds for public education.”

Clearly, the KSC does not have the statutory authority to close Kansas schools or withhold funding. But, it is the Supreme Court’s responsibility and authority to rule on the constitutionality of laws passed by the Legislature. That IS their job!!

1) So, instead of getting caught up in a debate about whether to pass a Constitutional amendment to keep schools open or whether more money needs to be appropriated, **please pass a bill** which designates a **“similar ad valorem tax effort”** for all real property across Kansas to be collected by the County Treasurer in each county and transferred into the State General Fund. By having each real property tax payer in each school district pay at the same tax rate, there will be “equity” throughout Kansas to fund schools—regardless of the assessed value of their property.

2) In addition to setting a statewide mill levy, an amendment to **72-64b01 General fund money to finance litigation, prohibited** needs to be passed in the Special Session to **prohibit the use of any and all tax dollars received by each Kansas public school district to sue the State**. To get around this 2005 law, the Plaintiff school districts have used supplemental general fund transfers to pay their Gannon legal expenses to sue the Legislature for more money. These endless law suits must STOP!!

3) Also, make it clear, that **included in the Block Grants are the +/- \$200 million per year in Low-Enrollment weighting from the old formula plus At Risk funds** which primarily go to school districts with low property values.

- 4) **The calculation should be made by** (a) identifying which school districts have lower than average assessed property values. Then (b) itemize how much additional money these “poor” districts have already received in the Block Grants from Low Enrollment and At Risk funding. Finally, (c) subtract the additional amount of tax dollars these “poor” districts currently receive from the \$39 million in the latest KSDE run using the old formula.

Document the extra money previously appropriated and dispersed to these “poor” districts to show to the KSC that little or no additional funds are required. Submitting accounting evidence that the Legislature has done its job by providing more money to these “poor” districts will hopefully make it clear that not only are the Block Grants constitutional but they have equalized the funding needed to educate K-12 students in those low-wealth districts.

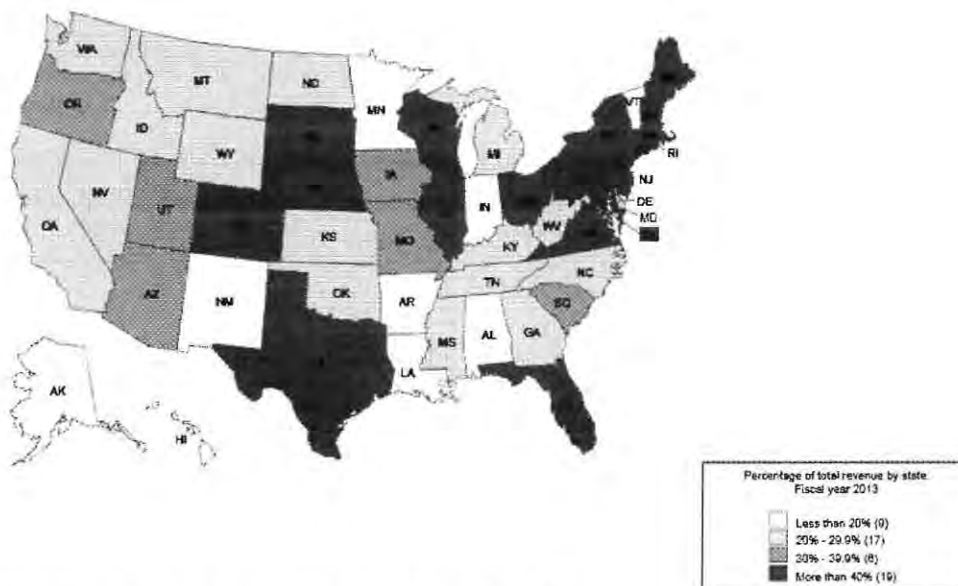
It is worth pointing out to the KSC, that since 1998, the amount spent by K-12 districts has doubled. \$3 billion more per year in federal, state and local dollars are now being spent to educate the same number of Kansas students but still—only 1 in 3 is proficient in reading, math, science, history or geography. And, only 30% who take the ACT score 21 or higher to qualify for university admission. **Clearly, more money spent is NOT improving student achievement!!**

So, by simply eliminating the 1992 formula’s LOB effort to equalize funding between districts, the 2016 Legislature can finally “get off the merry-go-round” of endless court battles and adopt a “similar tax effort”. Once the new school-based finance formula is developed and a computer model provided to the Legislature, you will be able assure the Courts, parents and taxpayers that both equal and adequate funding is being appropriated by the Legislature. The new formula—with built-in cost controls—will be able to hold down costs, assure that most tax dollars are being spent in the classroom and improve student performance in all schools.

I wish you all the best as you pass legislation to keep our schools open, satisfy the Constitutional “equity” requirements of the KSC and balance the SGF budget without making major cuts to other state programs. Let me know what questions you have and how I may be of service.

P.S.—Kansas taxpayers and legislature are not alone in trying to stay up with the constant demands by paid lobbyists for more money to be spent on K-12 schools. For your convenience, I have provided financial data and funding policies from all 50 states to be uploaded to the KLRD website.

These Excel and PDF files were compiled by the [National Center for Educational Statistics](#), the [EdBuild.org](#) research organization and “[A 50 State Survey of School Finance Policies](#)” prepared by Dr. Deborah A. Verstegen, Ph.D. Professor, College of Education University of Nevada, Reno. These data show that Kansas property taxes for education are relatively low compared to other states.



SOURCE U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD) Common Core of Data (CCD), “School District Finance Survey (F-33)” fiscal year 2013, Preliminary Version 1a.



**JOINT MEETING OF
HOUSE COMMITTEE ON APPROPRIATIONS AND
SENATE COMMITTEE ON WAYS AND MEANS**

**Public Comment on Potential School Funding Changes in Response to
the May 27, 2016, Gannon Order
Senator Masterson and Representative Ryckman, chairs**

David A. Smith, Chief of Communications and Governmental Relations
June 23, 2016

On behalf of the Kansas City, Kansas Public Schools (KCKPS), I am here to testify on potential changes in the Kansas school funding formula, in response to the Kansas Supreme Court ruling in the *Gannon v. State of Kansas* lawsuit. My testimony is not intended to be in support or opposition to any specific legislation; rather, I am testifying to general principles that I believe should guide the work of the Kansas Legislature, as it considers responding to the May, 27, 2016 ruling in the Gannon case.

First, it is the Legislature's responsibility to pass an equitable school finance system, one that meets the equity test of the Kansas Supreme Court: Specifically, the Legislature must enact a school finance system that provides school districts with "reasonably equal access to substantially similar educational opportunity through similar tax effort," while not running afoul of the adequacy requirement of Article 6 of the Kansas Constitution. Failure to enact an equitable school finance system will leave the school finance system in Kansas unconstitutional, and school districts will be unable to spend money provided through that unconstitutional system.

The impact of a legislative shutdown of the school finance system in Kansas, even for a short period of time, would be devastating to schools, to families, and to the state of Kansas. Districts would be forced to spend money unnecessarily to recover from a shut down, at a time when they are already struggling to meet increased costs. Indeed, even the threat of a shutdown has created uncertainty and anxiety for students, families, and staff, and has made the process of hiring new staff significantly more challenging.

The most straight-forward and direct way to respond to the Supreme Court's ruling on equity is to reinstate and fully fund the previous equalization formula for the Local Option Budget (LOB) for the 2016/17 school year (\$16.5 million), and fully fund Capital Outlay equalization (\$24 million). The Supreme Court has already determined that this approach meets the constitutional test for equity. It is thus the most direct way to meet the equity requirements of the Kansas Constitution, and keep schools open. While this approach does not address the significant losses in LOB and Capital Outlay state aid over the past seven years (which for KCKPS total \$32 million), it at least puts the state on the right path.

It is important that the money necessary to pay for the restoration of LOB and Capital Outlay equalization should not come from other parts of the education funding formula. It is critical that the Legislature pass legislation which provides equity for school districts without impacting adequacy. This is the only way to create constitutional school finance legislation, and to keep schools open. At the same time, we would support amending the law governing the Extraordinary Needs Fund to permit school districts that suffer a reduction in capital outlay or local option state aid for 2016-17 to apply to the Fund to mitigate those reductions. The lack of adequate education funding has had a negative impact on ALL school districts in Kansas, and fixing equity needs to be done in away that does not impact adequacy for any district.

Let's get this done, let's get it done quickly, and let's get it done right. The people of the great State of Kansas are counting on us.

Thank you for your consideration of this testimony.



**Senate Ways and Means Committee
Senator Masterson, Chair**

June 23, 2016

Superintendent John Allison
Wichita Public Schools

Chairman Masterson, members of the Committee:

Today we are offering comments on bills which have just become available. The Wichita Public Schools is supportive of a bill which is focused on solving the equity issue that does the following:

- Keeps schools open
- Restores equity for all schools and fully supports equalization of LOB and Capital Outlay
- Make the extraordinary needs fund available with expanded criteria to support all schools
- Has a single focus on funding equity, i.e., a clean appropriations bill.

In this regard, we urge the legislature to allocate the \$38 million required for LOB and Capital Outlay state aid. We remind this committee that the Supreme Court, in its May 27th decision, at page 40, in part states:

"Third, in Gannon II we cautioned the legislature that any funding system it enacted in response to our decision "must be demonstrated to be capable of meeting the equity requirements of Article 6—while not running afoul of the adequacy requirement." Gannon II, 303 Kan. at 743.

We favor a solution that solves the equity problem and that does not include a general state aid reduction, and we urge that every funding source be searched to find a solution that does not include a reduction to general state aid.

However, it is in the best interests of our students, families, employees and community that schools remain open. Closing schools would be costly and would have a long-term negative effect on the school system. Because of the cost and the negative effect that closing schools would have, we would not object, after exhausting alternatives for funding and considering other proposals which have been brought forward, to funding a portion of the equity solution from a reduction in general state aid that does not exceed the amount proposed in the current bill pending before this committee, and does not include in the bill or in any separate bill any additional policies that would apply to school districts.

That being said, the court is scheduled to take up the adequacy issues this fall. It must be understood that we do not think public education is adequately funded from a state constitutional standpoint. We also want to be clear that reducing general state aid at this time will have a negative effect on adequacy. This fall, when the adequacy issue is before the court, we will take the position that schools are not adequately funded and that any reduction in general state aid to solve the equity problem will exacerbate the adequacy problem.

Thank you for your consideration of this matter of critical importance to schools.



House Appropriations Committee and Senate Ways and Means Representative Ryckman and Senator Masterson, Chairs

June 23, 2016

Presenter: Jim Freeman, CFO
Wichita Public Schools

Public Comment on Potential School Funding changes in Response to the May 27, 2016, Gannon Order

Chairman Masterson and Chairman Ryckman, members of the committees:

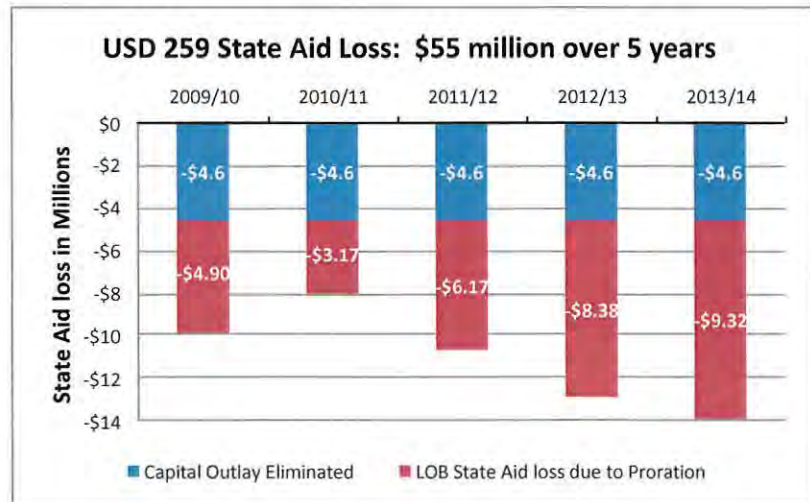
Thank you for the opportunity to provide comments on the Kansas Supreme Court's May 27th *Gannon Order*. The legislature was successful in responding to the deficits found in the Capital Outlay state aid distribution. The Court found the Capital Outlay inequity was cured by HB 2655. The Court did not find the new local option budget (LOB) constitutional when the capital outlay aid formula was applied due to increased and exacerbated disparity among districts.

We are halfway through the month of June. We are all in agreement with the objective to keep our schools open and not disrupt the important behind the scenes work which take place during the summer to prepare for fall enrollment and the first day of classes.

Given the short timeframe and desire to provide Kansas schools and families with certainty, we support reinstating the former local option budget formula and fully fund state aid.

The issue of not providing equity for LOB and capital outlay aid has persisted since 2009. The Court found the combination of LOB aid proration and elimination of capital outlay aid created unconstitutional, wealth-based disparity among districts.

To offer the Committees a historical perspective on the magnitude of LOB state aid proration (underfunding), combined with Capital Outlay aid elimination, this chart illustrates the impact on the Wichita Public Schools. The chart illustrates state aid loss from 2009 to 2013 (prior to the block grant). LOB proration ranged from 8 percent reduction in 2010/11 to a high of 22% proration in 2013/14.



Loss of LOB state aid placed the Wichita Board of Education, along with Boards faced with proration, in the position of either increasing property taxes or cutting budgets. A sharp contrast compared to the property wealthy districts which did not experience reductions in state aid or LOB budgets.

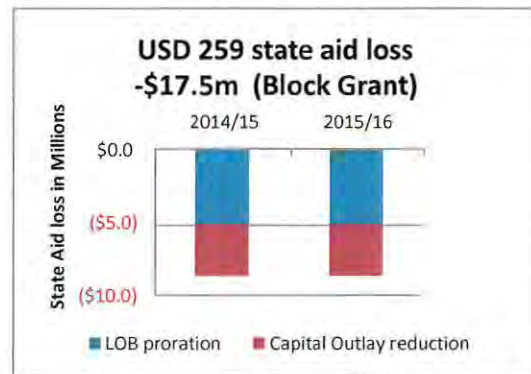
The elimination of capital outlay state aid in 2009 was a disproportionate reduction for Wichita Public Schools. The district's capital state aid loss totaled over \$23m during the ramp-up of bond construction projects approved by voters in 2008. The significant loss of funding negatively impacted school construction projects.

Prior to the block grant adoption the Wichita Public Schools lost over \$55m in state aid which adversely impacted school operations and capital projects while increasing LOB property taxes.

In 2014/15 in response to Gannon, the legislature reinstated capital outlay aid and funded LOB aid. The legislature's action lowered property taxes 3.5 mills for Wichita taxpayers and funded pay raises.

The Block Grant recalculated the formulas for both LOB and capital which reduced the equalization aid in 14/15. These reductions in LOB and capital outlay state aid resulted in property taxes increasing 2.8 mills in 15/16.

The state aid underfunding has impacted some, not all districts. Districts with lower property wealth have had fewer resources to educate students.



The Local Option Budget is no longer funding the "extras." The LOB now funds routine operational costs. Because the LOB is part of our basic operational budget, the underfunding of state aid creates inequities. The chronic underfunding of state aid has strained the budgets for school districts who qualify for state aid.

Underfunding LOB state aid and eliminating capital outlay aid has reduced resources for some districts, including Wichita, who has lost funding for seven years. Districts with greater affluence have not experienced losses in LOB or capital.

This disparity has made it more difficult to hire and retain the most talented teachers and school leaders who are essential in providing the quality educational programs required to meet the educational needs of our diverse student population.

We are at a competitive disadvantage to hire the best and brightest teachers – the teachers our Wichita students deserve, the quality of teachers students in every community in Kansas deserve. We must guard against zip code being the determining factor for quality education. Funding equity helps bridge the educational needs for students who do not live in affluent circumstances.

We believe the path to a constitutional resolution in fiscal year 17 is to reinstate the previous, constitutional formulas for both the local option budget funded (approx. \$16.5m) and capital outlay (approx. \$23m). Although this does not make our district whole for FY 15 or 16, this action, in our opinion, will work. Diluting funding, changing formulas or adding artificial provisions beyond the scope of the formula will simply continue the disparity and jeopardize reaching a constitutional resolution in a timely manner.

Mr. Chairman, thank you for your consideration and work on these issues of great importance to students, families and Kansans.



House Appropriations Committee Representative Ryckman, Chair

June 23, 2016

Jim Freeman, CFO Wichita Public Schools

Chairman Ryckman, members of the Committee:

Today we are offering comments on bills which have just become available. The Wichita Public Schools is supportive of a bill which is focused on solving the equity issue that does the following:

- Keeps schools open
- Restores equity for all schools and fully supports equalization of LOB and Capital Outlay
- Make the extraordinary needs fund available with expanded criteria to support all schools
- Has a single focus on funding equity, i.e., a clean appropriations bill.

In this regard, we urge the legislature to allocate the \$38 million required for LOB and Capital Outlay state aid. We remind this committee that the Supreme Court, in its May 27th decision, at page 40, in part states:

"Third, in *Gannon II* we cautioned the legislature that any funding system it enacted in response to our decision "must be demonstrated to be capable of meeting the equity requirements of Article 6—while not running afoul of the adequacy requirement." *Gannon II*, 303 Kan. at 743.

We favor a solution that solves the equity problem and that does not include a general state aid reduction, and we urge that every funding source be searched to find a solution that does not include a reduction to general state aid.

However, it is in the best interests of our students, families, employees and community that schools remain open. Closing schools would be costly and would have a long-term negative effect on the school system. Because of the cost and the negative effect that closing schools would have, we would not object, after exhausting alternatives for funding and considering other proposals which have been brought forward, to funding a portion of the equity solution from a reduction in general state aid that does not exceed the amount proposed in the current bill pending before this committee, and does not include in the bill or in any separate bill any additional policies that would apply to school districts.

That being said, the court is scheduled to take up the adequacy issues this fall. It must be understood that we do not think public education is adequately funded from a state constitutional standpoint. We also want to be clear that reducing general state aid at this time will have a negative effect on adequacy. This fall, when the adequacy issue is before the court, we will take the position that schools are not adequately funded and that any reduction in general state aid to solve the equity problem will exacerbate the adequacy problem.

Thank you for your consideration of this matter of critical importance to schools.

Testimony on SB 1/HB 2001
School Finance Equity Funding
by Dr. Todd White, USD 229 Blue Valley Schools
June 23, 2016

Thank you for the opportunity to speak with you today about a school finance equity plan that aims to keep our school doors open to the students we serve. I come here today balancing the financial issues facing our state, a Court decision on equity and, most importantly, the needs of our students.

As an educational leader, I continually remind myself that students are our number one priority and, as such, all other decisions must be made with their best interests in mind. It is for that reason I am here today to support SB 1/HB 2001.

Above all else, we are committed to ensuring our schools remain in operation and our students, staff, parents and communities are assured our schoolhouse doors will remain open. It is also important to remember the following:

- This as a one-year solution to a constitutional crisis that threatens to close our schools in a matter of days, at a time when State revenues will not support budget increases;
- This plan restores the equalization formula for LOB at the 81.2 percentile, as set by the Court;
- This plan retains the Extraordinary Needs Fund to assist those districts that are faced with extraordinary drops in property valuation and equalization aid;
- Similar to the funding calculation for the Extraordinary Needs Fund, this plan “assesses” .5% to school districts’ general operating budgets for the purpose of complying with the Court’s decision. It spreads the funding solution equitably across all districts.

Last week, our local chambers of commerce and Johnson County school districts held a press conference asking that the legislature provide enough funding to hold all school districts harmless. Several people expressed their legal view that to us that the Court had spoken very clearly on the issue of “hold harmless” and would very likely strike such a provision if presented to them.

In agreeing to this plan, USD 229 Blue Valley Schools has agreed to forego \$2.4 million in hold harmless funding, as well as \$545,000 from the .5% “assessment” to all school districts. We have carefully weighed and discussed the issues and options before us, and believe this plan - given the late hour and dire circumstances - is a plan that can work for the 2016-2017 school year.

Most importantly, it holds student interests above all others and provides the needed assurance that our school doors are open for students on July 1. The students entering

kindergarten this Fall will be the 2030 graduates. We want to make sure that our decisions today do not impede their opportunities for tomorrow and beyond. We hope to work with legislators in coming months to craft an adequate and equitable school finance plan that provides all of our students the opportunity to thrive beyond our doors and into adulthood.



June 23, 2016

Chairman Ryckman, Chairman Masterson, and Members of the Committees:

In light of the fiscal crisis of the state of Kansas and the deadline issued in the opinion of the Kansas Supreme Court, though far from ideal, the Shawnee Mission School District supports the following provisions in an immediate "short-term fix" to the current educational calamity.

Fund the 81.2 percent equalization of the Local Option Budget, hold districts harmless from loss on the L.O.B. equalization, and create a "clean" bill that funds the immediate problem. If necessary, deduct one-half of one percent of General State Aid from each school district, with a "marker" that would restore this reduction as state revenues allow. In addition, fund the Hold Harmless provision of school districts that have the highest need first. Simply, fund the districts that would require the highest mill levy increase first, until available resources are exhausted.

Shawnee Mission is not on the list of highest need school districts for this hold harmless provision. My testimony is not necessarily based upon what is best for the long term solution to the current crisis, but rather a compromise to ensure there is no gap in the services our students need and our communities rightly expect us to deliver. This spirit of compromise is also offered to demonstrate a continued interest to get us (all of us) to the discussion of the long term solution. The resolution of a crisis must bring compromise, and with compromise, generally no one is happy, which is the current situation. Success does not necessarily equate to happiness.

A handwritten signature in black ink, appearing to read "Jim Hinson". The signature is fluid and cursive.

Dr. Jim Hinson, Superintendent

Testimony before Joint Committee of House Appropriations and Senate Ways & Means

Legislative response to *Gannon* Equity Decision

Mike O'Neal, Pres./CEO Kansas Chamber of Commerce

June 23, 2016

Chairmen and members of the Joint Committee

On behalf of the Kansas Chamber, I appreciate the opportunity to appear in support of a legislative response to the Court's latest equity decision in *Gannon*. The Kansas Chamber has a strong Education agenda that includes a call for increasing the quality of education for tomorrow's workforce with policies that, among other things:

- Support a suitable school finance system for K-12 education that ensures taxpayer dollars are adequately and efficiently invested toward instruction in order to provide students and teachers with the resources needed to fulfill the mission of the Department of Education.

The necessity for this legislation derives solely from the *Gannon* ruling on the equity phase of the pending school finance litigation and the Court's less than subtle threat of court-ordered school closure if its articulated equity concerns are not addressed by June 30, 2016. The Court has essentially bifurcated the case and is dealing with the "equity" phase first and the "adequacy" phase later. While this is certainly the Court's prerogative, and can be dealt with separately, our interpretation of the Legislature's responsibility, as determined by the Court in recent school finance litigation, is to make suitable provision for the finance of the educational interests of the state. Once it is determined what resources will be provided to that end, it is then the responsibility of the Legislature to allocate or otherwise see to it that the resources are allocated in a manner that is equitable, i.e., such that school districts have reasonably equal access to substantially similar educational opportunity through similar tax effort. With the question of "adequacy" still to be determined, a response to the Court's equity decision appears to put the proverbial "cart before the horse".

That said, an equity response is due and we applaud your effort to, once again, make a good faith effort to put forth an acceptable response on the equity phase such that the threat of school closure is averted. (Regarding school closure, you are well aware by now of current state law that prohibits Kansas courts from closing schools or enjoining the distribution of school funds. What you may not be aware of are the provisions of Art. 3, Sec. 3 of the Judicial article in the Kansas Constitution that reserves to the legislature the power to determine appellate jurisdiction, and, accordingly, the limits of a court's remedial powers.)



"...to continually strive to improve the economic climate for the benefit of every business and citizen and to safeguard our system of free, competitive enterprise".

As an elected body that serves your constituents, it is prudent to take steps to reduce risk to Kansas taxpayers, families and children who, as the Court has previously held, have a constitutional right to a public education. One way or another, schools must remain open in the fall. Art. 6, Sec. 6 of the Kansas Constitution may deal with Finance, but it is Art. 6, Sec. 1 that provides that the legislature “maintain” schools. It’s difficult to satisfy Art. 6, Sec. 1 if the Court insists on closing schools.

It is also prudent to take steps to protect school districts and school children who were not parties to the litigation and/or who were not affected either way regarding the perceived equalization infirmity or who may have lost resources as a result of the Court’s suggestions regarding the prior equity formula. While it would appear to make no sense to threaten these schools with closure when they were not involved in this dispute, we urge you to take steps to avoid the risk to these districts and their patrons.

Turning to the Court’s own language, the Court, while appearing to state a preferred method of compliance, did acknowledge that the equalization infirmity “**can be cured in a variety of ways – at the choice of the legislature.**”

As to the Court’s implied preference, the Court noted: “**One obvious way the legislature could comply with Article 6 would be to revive the relevant portions of the previous school funding system and fully fund them within the current block grant system.**” Of significance is the fact that the Court is clearly open to continuation of the block grant system and with arriving at an equity response “within” the current block grant system.

A question was raised during hearings in the regular session about whether the Court will require new or additional funds. First, equity is not a math equation. The test is, as the Court has stated: “**School districts must have reasonably equal access to substantially similar educational opportunity through similar tax effort.**” In this regard, no witness who testified in the regular session was able to articulate or knew of a metric for determining how this test is satisfied. This comes as no surprise since even the Court noted that: “**We acknowledge there was no testimonial evidence that would have allowed the panel to assess relative educational opportunities statewide.**”

The Court did, however, speak to the issue of funding. First, the Court acknowledged that: “**equity does not require the legislature to provide equal funding for each student or school district.**” The Court went on to say that the test of the funding scheme becomes a consideration of “**whether it sufficiently reduces the unreasonable, wealth-based disparity so the disparity then becomes constitutionally acceptable, not whether the cure necessarily restores funding to the prior levels.**” Finally, the Court made it clear that “need” is irrelevant. The Court held that “**equity is not a needs-based determination. Rather, equity is triggered when the legislature bestows revenue-raising authority upon school districts through a source whose value varies widely from district to district, such as with the local option mill levy on property.**”

When the Senate Committee considered a proposal (SB 512) that would restore equalization to the presumably Court-preferred method, which created winners and losers, no district that would have benefitted showed up in support and no district that would have lost funds showed up in opposition. Only neutral testimony was received. It would be difficult to garner the votes necessary to pass such a measure and, notwithstanding a preferred course by the Court, passage of legislation by a majority of willing elected lawmakers is still necessary.

Given the current posture of the case and the deadline imposed by the court, it is prudent for the Legislature to act expeditiously to respond with regard to the equity phase. We believe the Legislature came up with an appropriate response during the 2016 Regular Session. Your response addressed the need for an equalization formula and protected your schools' funds. During this Special Session, the Legislature should address the issue of LOB equalization from the standpoint of what is best for the constituencies and taxpayers members represent. A solution does not require throwing more taxpayer money at the problem.

The Kansas State Department of Education has expertise in making the mathematical calculations necessary to ensure equalization of districts based on the adopted test of "reasonably equal access to substantially similar educational opportunity through similar tax effort." The Legislature has already appropriated funds in the 2016 legislative session to operate schools during the 2016-2017 school year. Those funds should be transferred to the KSDE with the firm promise that KSDE will distribute the funds in a manner that accomplishes equalization. Use of the term "block grant" is appropriate. A "grant" implies a promise in exchange for release of funds. The Feds have mastered this. KSDE should be given the authority, if authority does not already exist, to identify all unencumbered funds in the USD system and allocate those resources in a manner sufficient to address the Court's equity concerns.

If targeting additional funds in a manner consistent with the old LOB distribution formula, no "new" funds are needed. The K-12 system has hundreds of millions of dollars in unencumbered funds. The KBOE and KSDE should have the authority to identify those funds and redistribute them to the extent necessary to accomplish equalization, much as the current 20 mill law is utilized.

For the future, consider capturing a portion of the 20 mill levy and/or a portion of LOB levies for the purpose of funding equalization, rather than creating an annual equalization entitlement program at additional taxpayer expense. It is not the Court's function nor should it be within its power to disrupt educational pursuits in the state where the Legislature has committed over 50% of its entire State General Fund budget to K-12. Also, in anticipation of the "adequacy" phase of the pending litigation, use the "block grant" to extract a promise from KSDE, and in turn the USD's, that funds will be allocated in a manner "reasonably calculated to assist students in achieving the outcomes set forth in

statute." You're being sued over adequacy in an environment where you have no control over outcomes.

Our members, as ultimate consumers of the educational product of this state, stand ready to work with our education partners and legislators to help ensure our schools remain open and free from unwarranted judicial intervention. We have confidence that a solution that protects both our schools and Kansas taxpayers will be the result of your deliberations. Our schools want to open. We want schools to open. You want our schools to open. The question is whether the Court wants them to open.

Written Testimony before the

**Joint Meeting of the House Committee on Appropriations
And
Senate Committee on Ways and Means**

on

School Equity Funding

by

**G.A. Buie, Executive Director, Kansas School Superintendents Association & United School
Administrators of Kansas**

June 23, 2016

Chairman Ryckman, Chairman Masterson, and Members of the Committees:

During difficult times leadership emerges. I don't think anyone will argue the fact that Kansas education is facing difficult times. Setting aside all politics, it is imperative all parties work together and lead not only for a solution, but for the benefit of all students and families across Kansas.

On Monday, June 20, six superintendents, Chairman Masterson, Chairman Ryckman, Randy Watson, Dale Dennis, and KSSA leadership gathered to discuss a possible solution to solve the equity challenge. The group agreed there may be other ways to achieve equity; however, at this point, the quickest and more certain path to ensure a constitutionally equitable system is to restore both the previous capital outlay formula (based on the median valuation per pupil) and the previous LOB formula (based on 81.2 percentile of valuation per pupil). We understand this would cost the state approximately \$38 million.

As we worked together, there were items of agreement and challenge, yet throughout the process, strong dialogue prevailed. When we exited on Monday, a plan was constructed with the most challenging component being a reduction of .005% to all school districts. As each of your committees work today, a total of three revenue plans exist including the plan KSSA constructed with Chairman Masterson and Chairman Ryckman. The plans have common revenue sources and unique revenue sources, but each plan achieves the necessary \$38 million.

It is difficult for KSSA to endorse any particular revenue proposal due to the varying budget situations in our member's school districts; however, we encourage lawmakers to find an acceptable compromise among competing ideas. **If all revenue options are explored and exhausted and a reduction cannot be avoided to the general school fund to provide additional equity dollars, we implore this amount should not exceed .005%.**

KSSA has identified four priorities we ask lawmaker to considered in working towards a solution:

1. Keep schools open
2. Equity for all schools; we can support any plan that fully supports equalization of LOB and Capital Outlay
3. Extraordinary needs fund must be available with expanded criteria to support all schools
4. A Clean Appropriation Bill with a single focus on equity

I regret my inability to present my testimony in the presence of the committee, but if I can be of any additional assistance or support please don't hesitate to contact me. Both chairmen have my mobile contact information. I will return to Topeka on Monday, June 27.

We appreciate your consideration in this matter.

**Testimony before Joint Meeting of Senate Ways and Means and House Appropriations Committee
Regarding Funding to Meet the Supreme Court Gannon Decision
Special Legislative Session June 23, 2016
Bill Brady, Schools For Fair Funding**

Chairmans Ryckman and Masterson and Members of the Committee:

Thank you giving me the opportunity to provide comments, on behalf of Schools for Fair Funding, regarding the most efficient method for complying with the Kansas Supreme Court's most recent ruling in the *Gannon* matter, dated May 27, 2016. Schools for Fair Funding is a coalition of over 50 Kansas school districts, and represents approximately one-third of the school children in Kansas. Schools for Fair Funding, like many of us here, desires that Kansas public schools open in the fall, and operate under a constitutionally equitable funding system.

It is our position that the most efficient and desirable method for complying with the Court's recent ruling is to follow what the Court described as an "obvious way" to comply with Article 6 – to revive the relevant portions of the previous school funding system and fully fund them within the current block grant system." *Gannon v. State*, 303 Kan. 682, 743 (2016)(*Gannon II*). The Deputy Commissioner of Education, Dale Dennis, has estimated the total additional cost associated with this method of compliance would be approximately \$38,615,080. His June 3, 2016 printout (SF16-150) containing that estimate is submitted with this written material.

We, of course, recognize the political realities of the legislative branch, just as the Court did in *Gannon III*. *Gannon III*, *slip op.* at 33. But, the Court held that "[t]he political necessities of the legislature are similarly irrelevant to our review. The constitution of the people of Kansas does not change its requirements based on legislators' support, or nonsupport, of proposed legislation A law's political expediency or level of support will not shield it from such review." *Id.*, *slip op.* at 29. This special session was called with the goal of passing legislation that would comply with the Supreme Court's May 27, 2016 decision and ensure that Kansas' public schools can operate without interruption. A bill that adds an additional \$38 million to fully fund the former supplemental general state aid provisions would meet that goal and ensure that schools open.

I would also like to mention that we are aware that some members of the legislature have considered bills include so-called "hold harmless" provisions. These provisions would have further *disequalizing* effects on the distribution of education funding that would be detrimental to compliance with the Kansas Supreme Court's equity test. We firmly believe that it is a mistake to regard these provisions as "hold harmless" provisions and that doing so comes with a substantial risk that the Supreme Court will enjoin all sources of education funding and close schools in Kansas. Far from holding districts harmless, these proposed "hold harmless" provisions represent an attempt to ensure that certain districts that currently possess a purchasing power advantage over other districts maintain that advantage. We would urge all of you to consider these ill effects if any legislation that contains a "hold harmless" provision is introduced.

The Court has specifically stated that if the legislature chooses to comply using some method other than the "obvious," straightforward method of fully funding the supplemental general state aid as it previously operated, the Court's review will again be invoked and the State will have the burden of demonstrating that the "hold harmless" provisions meet the equity requirements of Article 6. *Gannon II*, 303 Kan. at 743. The Kansas Supreme Court has repeatedly made clear that the equity standard of Article 6 require that: "School districts must have reasonably equal access to substantially similar educational opportunity through similar tax effort." *Gannon v. State*, 298 Kan. 1107, 1175 (2014)(*Gannon I*). In determining whether a "hold harmless" provision would meet the equity test, it must be remembered that if a district *loses* equalization aid by reverting to the old formula, that generally reflects a change in AVPP that necessitated *less* equalization aid. In other words, it

demonstrates that the district is in a financial situation by which it does not need a “boost” from the State to keep up with other school districts. By giving districts in this situation additional equity money despite the lack of need, the State is putting those districts *in a better situation* than the property-poor districts. In essence, it perpetuates the disparities in purchasing power that presently exist under CLASS, disparities that have already been found to be unconstitutional by the Court. Therefore, just as with H.B. 2655, the legislature should anticipate that this bill and its present “hold harmless” provisions will be found to be an “unsuccessful attempt[] to equitable, *i.e.*, fairly, allocated resources among the school districts.” *Gannon III, slip op.* at 33; quoting *Gannon II*, 303 Kan. at 744.

Moreover, there has been discussion of funding a “hold harmless” provision by reaching into the funds of all districts and taking money from the base. In addition to disrupting equity, this would further harm the overall adequacy of the amount of money appropriated to Kansas public schools. The Supreme Court has specifically warned that if the legislative fix “run[s] afoul of the adequacy requirement,” it will be rejected. *Gannon II*, 303 Kan. at 743. Therefore, we must resist any temptation to disrupt the adequacy of the funding in an attempt to comply with the equity component.

The methods of holding districts harmless that have been discussed destroy equity. If the bill passed during this special session contains a hold harmless provision, that bill will be unable to meet the Court’s test, thereby jeopardizing the ability of our schools to open.

To truly “hold harmless” in a manner that would maintain equity would cost far more than the roughly \$11M that has been discussed by this legislature. In order to actually hold all districts harmless and retain equity among the districts, the legislature would be required to equalize to the 94.4 percentile (\$198,244 AVPP) instead of the 81.2 percentile (\$119,840 AVPP). This would cost approximately \$262M dollars. A chart demonstrating the cost of a constitutionally-equalized “hold harmless” provision is submitted with this written material. Given the cost and the State’s current economic outlook, it is not surprising that no bills that would truly “hold harmless” while maintaining equity are presently before this body for review. Given that there does not appear to be the political will to fund “hold harmless” provisions in a manner that would sustain equity, we urge you to instead pass a bill that contains no “hold harmless” provisions. **Alternatively, a bill that contains an application process, which allows individual districts who lose supplemental general state aid under any legislative fix to apply for additional funding on a case-by-case basis would protect certain districts, while also maintaining equity.**

Again, Schools for Fair Funding takes the position that the most efficient and desirable method for complying with the Court’s recent ruling is to revive the relevant portions of the previous school funding system and fully fund the \$38 million needed to do so.

Mr. Chairman and members of the committee, thank you for your consideration and your work on these important issues for Kansas schoolchildren and their families.



Division of Fiscal and Administrative Services

Kansas State Department of Education
Landon State Office Building
900 SW Jackson Street, Suite 354
Topeka, Kansas 66612-1212

(785) 296-3871
(785) 296-6659 - fax
www.ksde.org

June 3, 2016

FROM: Dale M. Dennis, Deputy
Commissioner of Education

SUBJECT: Supplemental General (LOB) State Aid - Comparing the Block Grant Law
with the School Finance Law Prior to 2014-15

Attached is a computer printout (SF16-150) which compares the supplemental general (local option budget) state aid under the block grant law with the school finance law prior to the 2014-15 school year.

It is important to note that the 81.2% adjusted assessed valuation per pupil changes each year and in the 2015-16 school year declined as a result of gas and oil.

This computer printout funds the local option budget law prior to the 2014-15 school year and also provides a hold harmless clause to ensure that no school district would lose money.

Below we have provided a brief explanation for funding LOB in FY 2016 and FY 2017.

Fiscal Year 2016

The LOB portion will require approximately \$501,126,214. The amount of the appropriation in the block grant is \$450,500,000. In order to return to the law prior to 2014-15, it would require an additional \$50,626,214.

Fiscal Year 2017

Under the law prior to 2014-15, \$466,990,748 would be required for LOB state aid. The 81.2 percentile declined from 123,689 to 119,840 assessed valuation per pupil. The amount of the appropriation is \$429,375,668. In addition, there are potential changes in assessed valuation for the current year which would affect 2017. We have allowed \$1,000,000 for these potential changes. The total additional requirement is estimated to be \$38,615,080.

FY 2016 LOB Appropriation	450,500,000
FY 2017 Amount Needed	* 466,990,748
FY 2017 Amount Appropriated	429,375,668
Difference	37,615,080
Potential Changes in LOB	1,000,000
TOTAL	38,615,080

*Based on law prior to 2014-15 school year.

Computer Printout SF16-150
June 3, 2016

COLUMN EXPLANATION

- | | | |
|--------|------|--------------------------------------------------------------------------------------------------------------------------------------|
| Column | 1 -- | September 20, 2015 Estimated FTE enrollment |
| | 2 -- | 2016-17 Estimated supplemental general (local option budget) state aid under the current law (block grant) |
| | 3 -- | 2016-17 Estimated supplemental general (local option budget) state aid under the school finance law prior to the 2014-15 school year |
| | 4 -- | Difference |

T:\legal max\SF16-150—LOB—Cover—6-3-16

6/3/2016			Col 1	Col 2		Col 3	Col 4	
			2015-16 Est.	2016-17		2016-17 Est.		
			9/20 FTE Enroll	Block Grant	2015-16	LOB Aid Rate	Old Formula	
USD#	County Name	USD Name	(incl 4yr AR/Virt)	Est LOB	Legal	Old Formula	Est LOB	Difference
				State Aid	LOB Budget	81.20%	State Aid	(Col 3 - Col 2)
256	Allen	Marmaton Valley	276.5	400,146	848,640	0.0000	0	-400,146
257	Allen	Iola	1,261.2	2,016,747	3,150,882	0.6624	2,087,267	70,520
258	Allen	Humboldt	848.4	1,001,045	1,515,110	0.4591	695,538	-305,507
365	Anderson	Garnett	990.0	1,100,708	2,484,409	0.4049	1,005,916	-94,792
479	Anderson	Crest	193.5	147,541	534,000	0.2470	131,885	-15,655
377	Atchison	Atchison Co Comm Schools	558.0	468,385	1,687,938	0.1967	332,041	-136,344
409	Atchison	Atchison Public Schools	1,626.8	1,976,688	3,578,462	0.5902	2,112,105	135,417
254	Barber	Barber County North	442.5	0	1,207,674	0.0000	0	0
255	Barber	South Barber	223.5	0	687,767	0.0000	0	0
355	Barton	Ellinwood Public Schools	423.4	71,263	1,091,193	0.3842	419,267	348,004
428	Barton	Great Bend	2,906.5	3,618,922	6,499,570	0.5857	3,806,919	187,997
431	Barton	Hoisington	704.5	618,480	1,743,769	0.5514	961,464	342,983
234	Bourbon	Fort Scott	1,817.6	2,449,992	3,607,179	0.6496	2,343,334	-106,658
235	Bourbon	Uniontown	427.0	878,969	1,246,690	0.7036	877,143	-1,826
415	Brown	Hiawatha	852.0	197,162	2,143,811	0.0688	147,499	-49,663
430	Brown	South Brown County	548.0	1,008,948	1,680,979	0.5516	927,198	-81,750
205	Butler	Bluestem	486.0	490,267	1,444,620	0.4283	618,774	128,507
206	Butler	Remington-Whitewater	502.2	322,369	1,338,988	0.2521	337,571	15,203
375	Butler	Circle	1,901.3	471,561	3,556,907	0.2173	772,808	301,247
385	Butler	Andover	5,610.2	5,480,737	9,253,425	0.5610	5,191,372	-289,365
394	Butler	Rose Hill Public Schools	1,574.0	2,044,049	3,214,300	0.6603	2,122,293	78,244
396	Butler	Douglass Public Schools	670.1	1,112,704	1,827,614	0.6649	1,215,176	102,472
402	Butler	Augusta	2,102.6	2,854,003	4,265,279	0.6663	2,841,790	-12,212
490	Butler	El Dorado	1,871.0	769,403	4,168,515	0.2742	1,142,921	373,518
492	Butler	Flinthills	252.4	344,947	759,020	0.3704	281,163	-63,784
284	Chase	Chase County	341.5	4,647	1,015,472	0.0000	0	-4,647
285	Chautauqua	Cedar Vale	172.0	183,772	360,829	0.5954	214,829	31,057
286	Chautauqua	Chautauqua Co Community	368.9	426,464	873,225	0.5688	496,658	70,194
404	Cherokee	Riverton	717.2	1,035,688	1,863,621	0.5886	1,097,001	61,312
493	Cherokee	Columbus	933.0	1,161,058	2,496,158	0.4404	1,099,217	-61,841
499	Cherokee	Galena	790.1	1,692,517	2,092,419	0.8176	1,710,850	18,333
508	Cherokee	Baxter Springs	998.2	1,753,959	2,315,000	0.7943	1,838,761	84,802
103	Cheyenne	Cheylin	133.5	0	520,040	0.0000	0	0
297	Cheyenne	St Francis Comm Sch	270.0	92,022	749,559	0.1546	115,880	23,858
219	Clark	Minneola	233.7	84,689	722,119	0.1761	127,145	42,456
220	Clark	Ashland	191.9	0	606,082	0.0000	0	0
379	Clay	Clay Center	1,328.4	1,406,655	2,880,460	0.4763	1,371,976	-34,679
333	Cloud	Concordia	1,007.7	1,339,293	2,393,007	0.5559	1,330,256	-9,038
334	Cloud	Southern Cloud	190.7	119,683	713,212	0.1032	73,600	-46,083
243	Coffey	Lebo-Waverly	414.7	641,490	1,280,739	0.4247	543,955	-97,535
244	Coffey	Burlington	821.0	0	2,081,264	0.0000	0	0
245	Coffey	LeRoy-Gridley	206.5	0	695,103	0.0682	47,383	47,383
300	Comanche	Comanche County	313.0	0	936,283	0.0000	0	0
462	Cowley	Central	284.7	565,082	907,277	0.5777	524,116	-40,965
463	Cowley	Udall	331.7	494,127	928,029	0.4363	404,887	-89,240
465	Cowley	Winfield	2,164.1	2,837,878	4,821,269	0.5672	2,734,411	-103,466
470	Cowley	Arkansas City	2,696.1	4,467,083	6,281,908	0.7242	4,549,213	82,130
471	Cowley	Dexter	141.5	226,923	425,000	0.5650	240,112	13,189
246	Crawford	Northeast	470.0	946,934	1,383,416	0.6649	919,824	-27,110
247	Crawford	Cherokee	512.6	976,143	1,684,619	0.4795	807,718	-168,425
248	Crawford	Girard	993.7	1,594,679	2,335,075	0.6912	1,613,888	19,209
249	Crawford	Frontenac Public Schools	875.7	1,515,420	2,034,196	0.7574	1,540,603	25,184
250	Crawford	Pittsburg	2,943.8	3,528,590	6,364,720	0.6010	3,824,985	296,396
294	Decatur	Oberlin	311.0	49,926	904,293	0.0000	0	-49,926
393	Dickinson	Solomon	302.6	303,448	875,358	0.3265	285,803	-17,645
435	Dickinson	Abilene	1,537.9	1,690,715	3,137,115	0.5771	1,810,554	119,839
473	Dickinson	Chapman	1,035.7	870,302	2,475,710	0.3923	971,161	100,858
481	Dickinson	Rural Vista	302.0	141,353	921,368	0.1224	112,799	-28,554
487	Dickinson	Herington	434.0	712,091	1,231,439	0.6336	780,196	68,105
111	Doniphan	Doniphan West Schools	317.0	0	1,005,747	0.0000	0	0
114	Doniphan	Riverside	633.8	791,270	1,747,132	0.5650	987,127	195,856

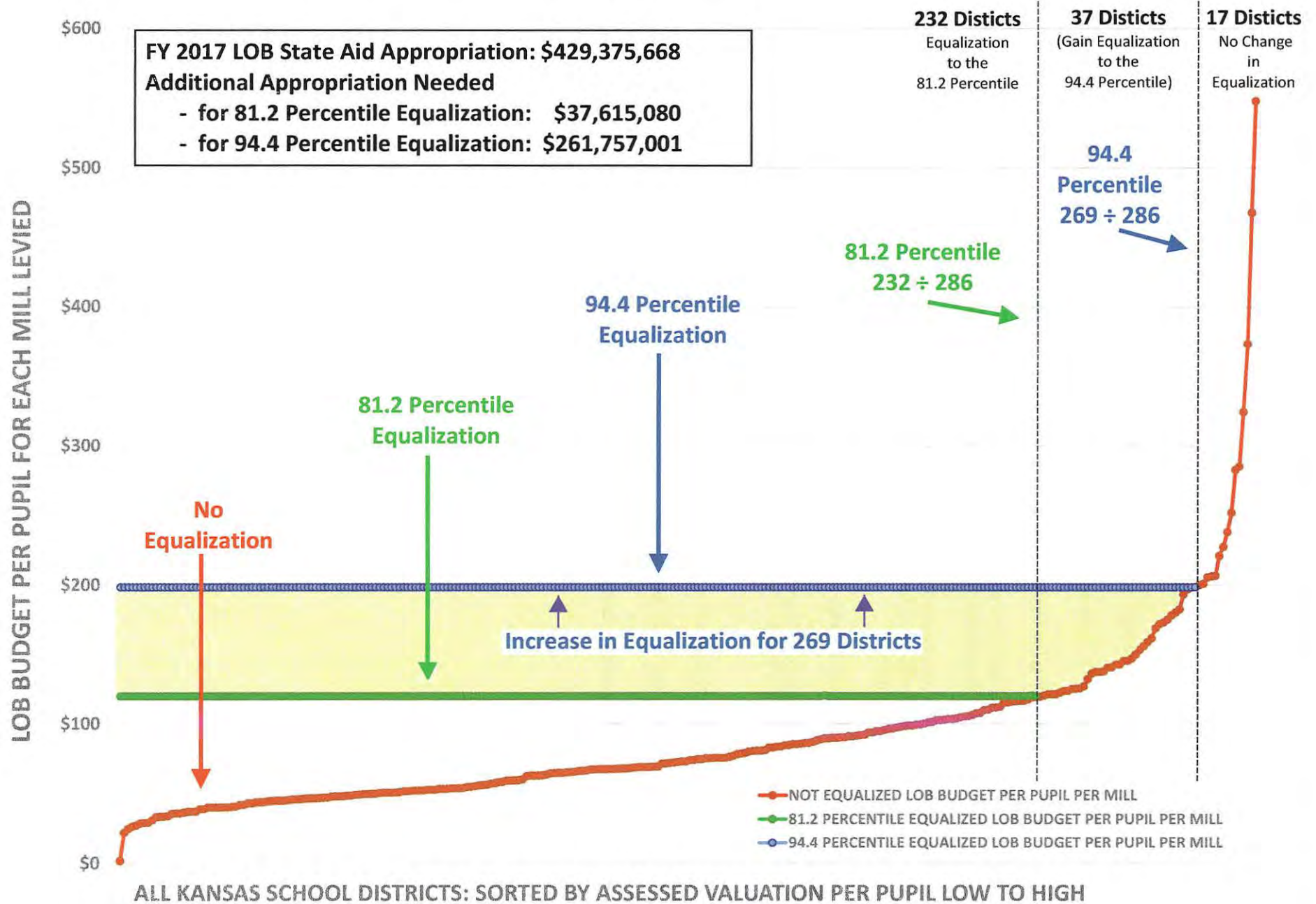
	6/3/2016		Col 1	Col 2		2016-17 Est	Col 3	Col 4
			2015-16 Est.	2016-17		2016-17 Est	2016-17 Est.	
			9/20 FTE Enroll	Block Grant	2015-16	LOB Aid Rate	Old Formula	
			(incl 4yr AR/Virt)	Est LOB	Legal	Old Formula	Est LOB	Difference
USD#	County Name	USD Name		State Aid	LOB Budget	81.20%	State Aid	(Col 3 - Col 2)
429	Doniphan	Troy Public Schools	326.0	390,485	846,088	0.4338	367,074	-23,411
348	Douglas	Baldwin City	1,313.7	1,359,877	2,824,943	0.5052	1,427,059	67,182
491	Douglas	Eudora	1,656.8	2,082,850	3,093,344	0.7007	2,167,419	84,569
497	Douglas	Lawrence	11,463.0	4,241,179	23,297,182	0.2479	5,775,047	1,533,869
347	Edwards	Kinsley-Offerle	324.5	297,329	1,032,998	0.3287	339,538	42,208
502	Edwards	Lewis	113.0	0	378,223	0.0000	0	0
282	Elk	West Elk	337.0	439,852	1,034,400	0.5047	522,105	82,254
283	Elk	Elk Valley	118.7	156,179	530,290	0.0318	16,846	-139,334
388	Ellis	Ellis	418.4	128,881	846,000	0.3947	333,938	205,057
432	Ellis	Victoria	286.5	0	739,614	0.1439	106,456	106,456
489	Ellis	Hays	2,887.9	317,906	5,850,530	0.1415	827,581	509,675
112	Ellsworth	Central Plains	485.6	0	1,304,810	0.0000	0	0
327	Ellsworth	Ellsworth	602.6	527,985	1,481,000	0.3695	547,267	19,283
363	Finney	Holcomb	965.3	0	2,150,000	0.0000	0	0
457	Finney	Garden City	7,281.8	9,235,555	16,000,000	0.6267	10,027,145	791,590
381	Ford	Spearville	342.5	362,981	884,315	0.3918	346,469	-16,512
443	Ford	Dodge City	6,505.5	11,193,952	16,008,101	0.7201	11,527,252	333,300
459	Ford	Bucklin	221.8	0	670,000	0.0000	0	0
287	Franklin	West Franklin	566.5	604,893	1,694,000	0.4010	679,378	74,485
288	Franklin	Central Heights	538.0	959,040	1,592,996	0.6103	972,174	13,134
289	Franklin	Wellsville	753.0	811,863	1,833,608	0.4537	831,821	19,958
290	Franklin	Ottawa	2,348.1	2,815,820	5,069,420	0.5775	2,927,801	111,981
475	Geary	Geary County Schools	7,313.7	13,470,371	17,546,515	0.7586	13,309,952	-160,420
291	Gove	Grinnell Public Schools	85.5	0	212,672	0.0000	0	0
292	Gove	Wheatland	102.0	0	405,823	0.0000	0	0
293	Gove	Quinter Public Schools	272.0	205,974	860,964	0.3637	313,115	107,140
281	Graham	Graham County	360.5	0	1,005,053	0.0000	0	0
214	Grant	Ulysses	1,684.3	0	3,649,066	0.1375	501,843	501,843
102	Gray	Cimmaron-Ensign	624.5	612,781	1,425,000	0.3718	529,844	-82,936
371	Gray	Montezuma	223.5	204,764	691,455	0.3031	209,551	4,787
476	Gray	Copeland	96.2	0	418,312	0.0000	0	0
477	Gray	Ingalls	231.0	16,257	674,060	0.2333	157,257	140,999
200	Greeley	Greeley County Schools	245.0	0	737,264	0.0000	0	0
386	Greenwood	Madison-Virgil	222.0	259,297	664,000	0.3984	264,524	5,227
389	Greenwood	Eureka	606.5	959,523	1,724,538	0.5603	966,266	6,744
390	Greenwood	Hamilton	76.5	7,136	288,957	0.0192	5,552	-1,584
494	Hamilton	Syracuse	503.0	214,295	1,423,018	0.2923	415,905	201,610
361	Harper	Anthony-Harper	809.2	80,374	2,254,448	0.0000	0	-80,374
511	Harper	Attica	151.5	74,731	481,387	0.3082	148,347	73,616
369	Harvey	Burrton	242.0	164,402	696,502	0.4385	305,434	141,032
373	Harvey	Newton	3,332.4	4,283,802	6,911,599	0.6105	4,219,743	-64,059
439	Harvey	Sedgwick Public Schools	460.5	719,889	1,138,034	0.6756	768,850	48,961
440	Harvey	Halstead	742.5	1,045,439	1,883,765	0.5151	970,338	-75,101
460	Harvey	Hesston	774.1	1,071,929	1,954,110	0.5245	1,024,918	-47,010
374	Haskell	Sublette	440.7	0	1,352,892	0.0000	0	0
507	Haskell	Satanta	299.5	0	912,132	0.0000	0	0
227	Hodgeman	Hodgeman County Schools	286.5	0	820,208	0.0000	0	0
335	Jackson	North Jackson	361.5	616,404	1,035,405	0.5502	569,707	-46,697
336	Jackson	Holton	1,065.8	1,720,775	2,554,123	0.6655	1,699,884	-20,891
337	Jackson	Royal Valley	812.4	1,641,442	2,287,502	0.6900	1,578,269	-63,173
338	Jefferson	Valley Falls	363.5	680,424	1,056,443	0.6074	641,672	-38,752
339	Jefferson	Jefferson County North	424.5	760,241	1,171,469	0.6232	730,067	-30,173
340	Jefferson	Jefferson West	835.7	1,204,130	2,035,421	0.6175	1,256,950	52,820
341	Jefferson	Oskaloosa Public Schools	543.8	894,446	1,565,231	0.5949	931,226	36,780
342	Jefferson	McLouth	455.6	609,626	1,340,050	0.4392	588,564	-21,062
343	Jefferson	Perry Public Schools	743.5	633,229	2,024,282	0.3242	656,313	23,084
107	Jewell	Rock Hills	274.0	21,459	700,000	0.0000	0	-21,459
229	Johnson	Blue Valley	21,606.5	2,407,372	48,519,957	0.0000	0	-2,407,372
230	Johnson	Spring Hill	3,421.2	3,029,906	5,261,457	0.6122	3,220,942	191,036
231	Johnson	Gardner Edgerton	5,457.2	6,243,754	11,075,000	0.5995	6,639,018	395,264
232	Johnson	De Soto	6,728.8	6,580,982	13,812,173	0.4550	6,284,568	-296,414

	6/3/2016		Col 1	Col 2			Col 3	Col 4
			2015-16 Est.	2016-17 Block Grant	2015-16 Legal	2016-17 Est LOB Aid Rate	2016-17 Est. Old Formula	
USD#	County Name	USD Name	9/20 FTE Enroll (incl 4yr AR/Virt)	Est LOB State Aid	LOB Budget	Old Formula 81.20%	Est LOB State Aid	Difference (Col 3 - Col 2)
233	Johnson	Olathe	27,838.8	28,170,395	64,120,804	0.4253	27,272,334	-898,060
512	Johnson	Shawnee Mission Pub Sch	26,471.6	3,040,285	59,788,008	0.0263	1,572,537	-1,467,748
215	Kearny	Lakin	610.0	0	1,622,083	0.0000	0	0
216	Kearny	Deerfield	188.5	0	741,598	0.0000	0	0
331	Kingman	Kingman - Norwich	927.2	740,864	2,349,718	0.4328	1,017,065	276,201
332	Kingman	Cunningham	145.5	0	537,156	0.0000	0	0
422	Kiowa	Kiowa County	340.7	0	711,197	0.0000	0	0
474	Kiowa	Haviland	96.0	0	379,947	0.0000	0	0
503	Labette	Parsons	1,225.5	1,835,598	2,939,784	0.6407	1,883,483	47,885
504	Labette	Oswego	446.0	927,225	1,226,392	0.7749	950,279	23,054
505	Labette	Chetopa-St. Paul	439.3	868,322	1,225,972	0.7007	859,040	-9,281
506	Labette	Labette County	1,478.2	2,308,341	3,375,549	0.6946	2,344,801	36,459
468	Lane	Healy Public Schools	69.0	0	306,623	0.0000	0	0
482	Lane	Dighton	217.0	0	683,897	0.0000	0	0
207	Leavenworth	Ft Leavenworth	1,599.5	3,424,125	3,539,416	0.9870	3,493,557	69,432
449	Leavenworth	Easton	599.6	893,861	1,687,280	0.5036	849,740	-44,121
453	Leavenworth	Leavenworth	3,602.3	4,297,821	7,894,175	0.5699	4,499,261	201,440
458	Leavenworth	Basehor-Linwood	2,356.4	1,909,723	3,882,569	0.5303	2,058,905	149,182
464	Leavenworth	Tonganoxie	1,897.4	2,016,958	3,684,608	0.5648	2,081,220	64,263
469	Leavenworth	Lansing	2,572.3	2,841,642	4,884,132	0.6104	2,981,296	139,654
298	Lincoln	Lincoln	347.0	337,105	996,229	0.1879	187,234	-149,872
299	Lincoln	Sylvan Grove	228.8	72,558	553,819	0.0000	0	-72,558
344	Linn	Pleasanton	338.5	676,857	987,719	0.5858	578,560	-98,297
346	Linn	Jayhawk	542.6	660,809	1,534,596	0.1006	154,304	-506,505
362	Linn	Prairie View	856.9	0	2,459,649	0.0000	0	0
274	Logan	Oakley	387.8	0	1,021,941	0.0000	0	0
275	Logan	Triplains	69.5	0	323,981	0.0000	0	0
251	Lyon	North Lyon County	415.0	0	1,211,303	0.0000	0	0
252	Lyon	Southern Lyon County	495.0	444,165	1,350,252	0.3711	501,088	56,923
253	Lyon	Emporia	4,391.2	6,177,617	9,558,122	0.6655	6,361,143	183,525
397	Marion	Centre	301.8	367,631	764,141	0.5741	438,679	71,048
398	Marion	Peabody-Burns	245.4	125,290	906,437	0.1759	159,464	34,174
408	Marion	Marion-Florence	502.8	593,090	1,349,977	0.4616	623,101	30,011
410	Marion	Durham-Hillsboro-Lehigh	529.3	655,635	1,564,426	0.4259	666,212	10,577
411	Marion	Goessel	266.0	452,551	815,000	0.5552	452,510	-42
364	Marshall	Marysville	693.5	173,754	1,803,805	0.0275	49,634	-124,120
380	Marshall	Vermillion	530.0	641,680	1,314,991	0.4231	556,367	-85,313
498	Marshall	Valley Heights	375.0	678,070	1,173,503	0.5437	638,020	-40,049
400	McPherson	Smoky Valley	1,031.9	995,360	2,331,628	0.4461	1,040,194	44,834
418	McPherson	McPherson	2,308.4	1,141,453	5,028,614	0.2560	1,287,482	146,028
419	McPherson	Canton-Galva	361.5	268,640	1,151,022	0.2406	276,907	8,267
423	McPherson	Moundridge	385.7	121,534	1,153,795	0.0110	12,703	-108,831
448	McPherson	Inman	417.8	316,169	1,196,840	0.2497	298,820	-17,349
225	Meade	Fowler	133.0	89,000	577,905	0.0299	17,288	-71,713
226	Meade	Meade	378.0	0	1,138,479	0.0000	0	0
367	Miami	Osawatomie	1,130.5	1,979,284	3,027,917	0.6412	1,941,370	-37,914
368	Miami	Paola	1,941.0	1,383,034	4,307,408	0.4348	1,873,059	490,025
416	Miami	Louisburg	1,672.1	1,266,668	3,528,496	0.4360	1,538,453	271,785
272	Mitchell	Waconda	298.5	197,983	868,923	0.1698	147,514	-50,469
273	Mitchell	Beloit	767.5	632,890	1,868,516	0.3698	691,041	58,151
436	Montgomery	Caney Valley	745.5	718,988	1,653,300	0.4229	699,116	-19,872
445	Montgomery	Coffeyville	1,661.4	1,179,012	3,946,454	0.3484	1,374,818	195,806
446	Montgomery	Independence	1,934.9	2,229,386	4,108,647	0.5052	2,075,483	-153,903
447	Montgomery	Cherryvale	852.6	1,513,264	2,013,841	0.7615	1,533,490	20,226
417	Morris	Morris County	716.2	449,981	1,782,072	0.3091	550,766	100,786
217	Morton	Rolla	164.0	0	588,359	0.0000	0	0
218	Morton	Elkhart	1,052.3	609,411	1,288,319	0.6164	794,149	184,738
113	Nemaha	Prairie Hills	1,106.2	706,679	2,488,805	0.2890	719,355	12,676
115	Nemaha	Nemaha Central	575.5	15,619	1,115,000	0.0000	0	-15,619
101	Neosho	Erie-Galesburg	510.5	642,776	1,539,410	0.4372	672,968	30,193
413	Neosho	Chanute Public Schools	1,755.3	2,282,608	4,090,402	0.5835	2,386,644	104,036

	6/3/2016		Col 1	Col 2		2016-17 Est	Col 3	Col 4
			2015-16 Est.	Block Grant	2015-16	LOB Aid Rate	2016-17 Est.	
			9/20 FTE Enroll	Est LOB	Legal	Old Formula	Old Formula	Difference
USD#	County Name	USD Name	(incl 4yr AR/Virt)	State Aid	LOB Budget	81.20%	State Aid	(Col 3 - Col 2)
106	Ness	Western Plains	104.0	0	484,121	0.0000	0	0
303	Ness	Ness City	281.1	0	771,787	0.0000	0	0
211	Norton	Norton Community Schools	677.7	799,165	1,759,037	0.4369	768,552	-30,614
212	Norton	Northern Valley	163.0	165,709	585,990	0.2944	172,524	6,815
420	Osage	Osage City	645.2	1,007,865	1,623,808	0.6337	1,029,044	21,178
421	Osage	Lyndon	396.5	638,786	1,111,848	0.5799	644,760	5,974
434	Osage	Santa Fe Trail	986.2	1,468,105	2,562,170	0.5851	1,499,133	31,028
454	Osage	Burlingame Public School	299.0	538,979	812,000	0.6659	540,709	1,730
456	Osage	Marais Des Cygnes Valley	234.6	316,679	670,000	0.3791	254,012	-62,667
392	Osborne	Osborne County	274.6	234,927	845,508	0.2589	218,871	-16,056
239	Ottawa	North Ottawa County	601.4	834,184	1,698,503	0.4766	809,504	-24,680
240	Ottawa	Twin Valley	573.7	911,180	1,632,260	0.5129	837,188	-73,991
495	Pawnee	Ft Larned	856.0	1,128,043	2,307,743	0.4493	1,036,883	-91,161
496	Pawnee	Pawnee Heights	144.5	85,280	442,999	0.1267	56,124	-29,157
110	Phillips	Thunder Ridge Schools	216.5	258,803	767,887	0.2401	184,389	-74,413
325	Phillips	Phillipsburg	605.0	855,375	1,525,889	0.5990	913,956	58,582
326	Phillips	Logan	147.0	46,844	565,637	0.1688	95,486	48,642
320	Pottawatomie	Wamego	1,470.1	1,618,722	3,002,851	0.5399	1,621,228	2,506
321	Pottawatomie	Kaw Valley	1,112.5	0	2,634,833	0.0000	0	0
322	Pottawatomie	Onaga-Havensville-Wheaton	288.0	346,894	840,540	0.3832	322,066	-24,828
323	Pottawatomie	Rock Creek	944.1	1,064,380	1,999,750	0.5545	1,108,798	44,419
382	Pratt	Pratt	1,085.6	869,827	2,610,764	0.3401	887,850	18,023
438	Pratt	Skyline Schools	394.5	375,638	1,080,330	0.3272	353,468	-22,170
105	Rawlins	Rawlins County	338.5	237,401	923,233	0.1832	169,173	-68,228
308	Reno	Hutchinson Public Schools	4,724.9	6,318,368	10,287,770	0.6253	6,433,236	114,868
309	Reno	Nickerson	1,079.3	1,214,420	2,769,732	0.4573	1,266,631	52,211
310	Reno	Fairfield	287.0	0	930,708	0.0000	0	0
311	Reno	Pretty Prairie	251.5	347,846	765,242	0.3794	290,338	-57,508
312	Reno	Haven Public Schools	854.5	788,533	2,248,779	0.3318	746,041	-42,492
313	Reno	Buhler	2,185.3	1,578,518	4,617,490	0.4044	1,867,131	288,613
109	Republic	Republic County	466.0	241,846	1,280,000	0.1788	228,923	-12,923
426	Republic	Pike Valley	211.5	206,973	686,149	0.2495	171,174	-35,799
376	Rice	Sterling	511.0	728,472	1,337,550	0.5511	737,093	8,621
401	Rice	Chase-Raymond	162.0	0	579,066	0.0000	0	0
405	Rice	Lyons	789.5	1,048,804	2,053,522	0.6067	1,245,965	197,162
444	Rice	Little River	314.5	0	911,216	0.0000	0	0
378	Riley	Riley County	671.4	779,615	1,679,444	0.4249	713,623	-65,992
383	Riley	Manhattan-Ogden	5,982.6	1,536,205	13,254,291	0.1370	1,815,667	279,462
384	Riley	Blue Valley	182.2	62,896	671,635	0.1134	76,159	13,263
269	Rooks	Palco	105.5	0	375,105	0.0000	0	0
270	Rooks	Plainville	335.9	0	962,024	0.1561	150,216	150,216
271	Rooks	Stockton	302.0	80,629	834,528	0.1335	111,429	30,800
395	Rush	LaCrosse	281.5	137,782	790,000	0.2303	181,947	44,165
403	Rush	Otis-Bison	232.1	0	685,444	0.0374	25,629	25,629
399	Russell	Paradise	113.5	0	446,473	0.0000	0	0
407	Russell	Russell County	792.5	17,107	2,111,500	0.2843	600,222	583,115
305	Saline	Salina	6,965.9	6,499,785	15,002,490	0.4749	7,124,090	624,305
306	Saline	Southeast Of Saline	670.5	255,415	1,717,612	0.1645	282,478	27,064
307	Saline	Ell-Saline	448.5	770,819	1,233,338	0.5318	655,853	-114,965
466	Scott	Scott County	935.5	197,992	2,096,672	0.2022	423,877	225,884
259	Sedgwick	Wichita	47,656.9	55,048,212	111,369,465	0.5425	60,417,123	5,368,911
260	Sedgwick	Derby	6,480.9	5,586,707	12,767,588	0.4985	6,365,261	778,553
261	Sedgwick	Haysville	5,241.9	8,392,482	11,069,181	0.7808	8,642,440	249,958
262	Sedgwick	Valley Center Pub Sch	2,723.6	3,160,561	5,297,870	0.6289	3,332,064	171,503
263	Sedgwick	Mulvane	1,700.2	1,147,063	3,411,536	0.4473	1,525,863	378,800
264	Sedgwick	Clearwater	1,093.0	1,331,029	2,471,795	0.5603	1,384,918	53,889
265	Sedgwick	Goddard	5,334.1	5,973,671	10,178,501	0.6174	6,284,476	310,805
266	Sedgwick	Maize	6,883.0	6,541,868	12,502,460	0.5347	6,684,871	143,003
267	Sedgwick	Renwick	1,827.0	1,851,535	3,900,441	0.4740	1,848,751	-2,784
268	Sedgwick	Cheney	739.6	1,124,771	1,761,337	0.6508	1,146,340	21,569
480	Seward	Liberal	4,739.5	6,881,210	9,978,000	0.7171	7,154,772	273,563

6/3/2016			Col 1	Col 2		Col 3	Col 4	
			2015-16 Est.	2016-17 Block Grant	2015-16	2016-17 Est. LOB Aid Rate	2016-17 Est. Old Formula	
USD#	County Name	USD Name	9/20 FTE Enroll (incl 4yr AR/Virt)	Est LOB State Aid	Legal LOB Budget	Old Formula 81.20%	Est LOB State Aid	Difference (Col 3 - Col 2)
483	Seward	Kismet-Plains	682.0	0	1,379,609	0.1198	165,251	165,251
345	Shawnee	Seaman	3,650.4	3,330,695	7,475,889	0.4702	3,515,351	184,655
372	Shawnee	Silver Lake	662.6	953,321	1,592,469	0.6002	955,766	2,445
437	Shawnee	Auburn Washburn	6,015.0	3,061,829	11,614,736	0.3579	4,157,491	1,095,662
450	Shawnee	Shawnee Heights	3,438.8	3,453,761	6,967,765	0.5220	3,637,151	183,390
501	Shawnee	Topeka Public Schools	13,100.0	18,003,092	30,562,561	0.6246	19,088,566	1,085,474
412	Sheridan	Hoxie Community Schools	355.3	64,249	887,978	0.0636	56,505	-7,744
352	Sherman	Goodland	882.0	857,589	2,408,048	0.2880	693,494	-164,095
237	Smith	Smith Center	369.5	395,743	1,211,171	0.2654	321,487	-74,257
349	Stafford	Stafford	244.4	234,369	740,990	0.2809	208,134	-26,235
350	Stafford	St John-Hudson	331.5	0	981,774	0.1445	141,868	141,868
351	Stafford	Macksville	215.0	0	803,447	0.0000	0	0
452	Stanton	Stanton County	430.2	0	1,212,863	0.0000	0	0
209	Stevens	Moscow Public Schools	167.2	0	674,130	0.0000	0	0
210	Stevens	Hugoton Public Schools	1,041.4	0	2,554,725	0.0051	12,947	12,947
353	Sumner	Wellington	1,545.0	2,258,503	3,471,792	0.6353	2,205,628	-52,875
356	Sumner	Conway Springs	476.2	796,874	1,248,630	0.6258	781,400	-15,474
357	Sumner	Belle Plaine	601.7	1,087,209	1,588,804	0.6905	1,097,068	9,858
358	Sumner	Oxford	345.6	487,828	925,000	0.6749	624,255	136,427
359	Sumner	Argonia Public Schools	157.0	94,331	510,140	0.2094	106,834	12,503
360	Sumner	Caldwell	230.5	321,387	772,000	0.3726	287,681	-33,706
509	Sumner	South Haven	193.5	298,596	659,995	0.6141	405,314	106,718
314	Thomas	Brewster	125.5	0	344,544	0.0000	0	0
315	Thomas	Colby Public Schools	880.5	610,224	2,176,376	0.2371	516,113	-94,111
316	Thomas	Golden Plains	182.6	268,160	661,429	0.3022	199,865	-68,295
208	Trego	Wakeeney	367.5	0	1,002,148	0.0026	2,632	2,632
329	Wabaunsee	Mill Creek Valley	422.4	341,464	1,269,535	0.2092	265,555	-75,909
330	Wabaunsee	Mission Valley	462.2	409,804	1,364,541	0.3443	469,863	60,059
241	Wallace	Wallace County Schools	173.0	0	566,166	0.0000	0	0
242	Wallace	Weskan	92.5	17,107	357,775	0.0842	30,131	13,025
108	Washington	Washington Co. Schools	337.0	186,292	1,006,913	0.1938	195,138	8,847
223	Washington	Barnes	346.4	175,837	1,011,921	0.0396	40,087	-135,750
224	Washington	Clifton-Clyde	312.0	166,479	786,388	0.2173	170,910	4,431
467	Wichita	Leoti	386.5	157,678	1,141,740	0.0813	92,876	-64,801
387	Wilson	Altoona-Midway	181.0	39,888	605,830	0.0000	0	-39,888
461	Wilson	Neodesha	702.0	1,158,360	1,891,821	0.5777	1,092,819	-65,541
484	Wilson	Fredonia	654.1	725,091	1,719,460	0.4596	790,342	65,251
366	Woodson	Woodson	432.5	424,763	1,261,137	0.4326	545,553	120,790
202	Wyandotte	Turner-Kansas City	4,028.0	6,550,500	9,053,413	0.7424	6,720,914	170,414
203	Wyandotte	Piper-Kansas City	1,962.3	716,273	3,726,052	0.2813	1,048,031	331,758
204	Wyandotte	Bonner Springs	2,622.2	2,272,857	5,426,138	0.4626	2,510,113	237,256
500	Wyandotte	Kansas City	20,388.9	34,985,011	49,972,534	0.7208	36,020,505	1,035,494
TOTALS			461,771.1	450,491,513	1,061,277,923		466,990,748	16,499,236

Cost of Constitutionally Equalized Hold Harmless



Cost of Constitutionally Equalized Hold Harmless

- Returning to the old formula costs \$37,615,080.
- The 81.2 percentile formula has calculated a decreased need for equalization for some districts.
 - Providing hold harmless aid to protect districts from loss costs an additional \$11,714,339.
 - This additional state aid to hold districts harmless, however, would be provided without providing additional equalization to the remaining districts.
 - Districts being held harmless would be equalized to varying amounts over the 81.2 percentile, while the remaining districts would only be equalized up to the 81.2 percentile.
 - This does not pass the equity test.
- To equalize resources in a manner that meets the equity test requires simply equalizing LOB to a percentile that is higher; high enough to eliminate the losses to all districts, thus holding them harmless.
 - That percentile is the 94.4 percentile.
 - The chart shows this increased equalization percentile.
 - The cost to increase the equalization in this manner is \$261,757,001.

Equalization Formula Comparison Per Mill of LOB Levied

USD#	County Name	USD Name	NO FORMULA: NON-EQUALIZED				OLD FORMULA: 81.2 PERCENTILE METHOD			HOLD HARMLESS: 94.4 PERCENTILE METHOD		
			A	B	C	D	E	F	G	H	I	J
			2015-16 FTE Enrollment (incl VIRT)	2015-16 LOB/BI Valuation	NON-EQUALIZED VALUATION PER PUPIL	NOT EQUALIZED LOB BUDGET PER PUPIL PER MILL	81.2 PERCENTILE LOB FORMULA AID RATE	PER PUPIL AID FOR EACH MILL OF LOB	"EQUALIZED" LOB BUDGET PER PUPIL PER MILL	94.4 PERCENTILE LOB FORMULA AID RATE	PER PUPIL AID FOR EACH MILL OF LOB	"EQUALIZED" LOB BUDGET PER PUPIL PER MILL
KSDE Spreadsheet:			KSDE Assessed Valuation Report for 2015-2016				Calculation	Calculation	Calculation	Calculation	Calculation	Calculation
							Col C ÷ 1000	Col 2b Col G x Col E	Col D ÷ (1 - Col E)	1-(Col C ÷ 198,244)	Col J x Col H	Col D ÷ (1 - Col H)
			(2015-16 LOB/BI Valuation Per Pupil)				2016-17 Est LOB Aid Rate Old Formula 81.20%		1 Mill LOB Levy + Aid from 81.2 Percentile Formula			1 Mill LOB Levy + Aid from 94.4 Percentile Formula
D0207	Leavenworth	Ft Leavenworth	1,597.1	2,479,839	1,553	2	0.9870	118	120	0.9922	197	198
D0499	Cherokee	Galena	792.8	17,325,628	21,854	22	0.8176	98	120	0.8898	176	198
D0508	Cherokee	Baxter Springs	998.0	24,603,999	24,653	25	0.7943	95	120	0.8756	174	198
D0261	Sedgwick	Haysville	5,237.9	137,615,086	26,273	26	0.7808	94	120	0.8675	172	198
D0504	Labette	Oswego	445.5	12,020,051	26,981	27	0.7749	93	120	0.8639	171	198
D0447	Montgomery	Cherryvale	898.6	25,686,266	28,585	29	0.7615	91	120	0.8558	170	198
D0475	Geary	Geary County Schools	7,319.6	211,792,780	28,935	29	0.7586	91	120	0.8540	169	198
D0249	Crawford	Frontenac Public Schools	874.4	25,426,529	29,079	29	0.7574	91	120	0.8533	169	198
D0202	Wyandotte	Turner-Kansas City	3,952.7	122,040,489	30,875	31	0.7424	89	120	0.8443	167	198
D0470	Cowley	Arkansas City	2,689.7	88,906,879	33,055	33	0.7242	87	120	0.8333	165	198
D0500	Wyandotte	Kansas City	20,518.3	686,512,344	33,459	33	0.7208	86	120	0.8312	165	198
D0443	Ford	Dodge City	6,525.9	218,908,126	33,545	34	0.7201	86	120	0.8308	165	198
D0480	Seward	Liberal	4,737.5	160,639,597	33,908	34	0.7171	86	120	0.8290	164	198
D0235	Bourbon	Uniontown	426.5	15,150,639	35,523	36	0.7036	84	120	0.8208	163	198
D0505	Labette	Chetopa-St. Paul	439.0	15,745,997	35,868	36	0.7007	84	120	0.8191	162	198
D0491	Douglas	Eudora	1,662.8	59,647,015	35,871	36	0.7007	84	120	0.8191	162	198
D0506	Labette	Labette County	1,484.7	54,331,028	36,594	37	0.6946	83	120	0.8154	162	198
D0248	Crawford	Girard	990.9	36,675,663	37,012	37	0.6912	83	120	0.8133	161	198
D0357	Sumner	Belle Plaine	610.8	22,691,982	37,151	37	0.6905	83	120	0.8126	161	198
D0337	Jackson	Royal Valley	810.1	30,100,043	37,156	37	0.6900	83	120	0.8126	161	198
D0439	Harvey	Sedgwick Public Schools	459.0	17,883,268	38,961	39	0.6756	81	120	0.8035	159	198
D0358	Sumner	Oxford	423.4	16,497,135	38,963	39	0.6749	81	120	0.8035	159	198
D0402	Butler	Augusta	2,113.9	84,585,790	40,014	40	0.6663	80	120	0.7982	158	198
D0454	Osage	Burlingame Public School	298.0	11,931,554	40,039	40	0.6659	80	120	0.7980	158	198
D0336	Jackson	Holton	1,086.5	43,548,016	40,081	40	0.6655	80	120	0.7978	158	198
D0253	Lyon	Emporia	4,379.7	175,554,755	40,084	40	0.6655	80	120	0.7978	158	198
D0396	Butler	Douglass Public Schools	684.8	27,500,611	40,159	40	0.6649	80	120	0.7974	158	198
D0246	Crawford	Northeast	464.6	18,657,941	40,159	40	0.6649	80	120	0.7974	158	198
D0257	Allen	Iola	1,259.7	50,999,392	40,485	40	0.6624	79	120	0.7958	158	198
D0394	Butler	Rose Hill Public Schools	1,589.5	64,755,061	40,739	41	0.6603	79	120	0.7945	158	198
D0268	Sedgwick	Cheney	737.7	30,868,181	41,844	42	0.6508	78	120	0.7889	156	198
D0234	Bourbon	Fort Scott	1,815.1	76,212,737	41,988	42	0.6496	78	120	0.7882	156	198
D0367	Miami	Osawatomie	1,125.5	48,400,624	43,004	43	0.6412	77	120	0.7831	155	198
D0503	Labette	Parsons	1,219.0	52,490,030	43,060	43	0.6407	77	120	0.7828	155	198
D0353	Sumner	Wellington	1,538.0	67,219,225	43,706	44	0.6353	76	120	0.7795	155	198
D0420	Osage	Osage City	642.4	28,197,892	43,895	44	0.6337	76	120	0.7786	154	198
D0487	Dickinson	Herrington	473.0	20,771,119	43,914	44	0.6336	76	120	0.7785	154	198
D0262	Sedgwick	Valley Center Pub Sch	2,750.2	122,293,832	44,467	44	0.6289	75	120	0.7757	154	198
D0457	Finney	Garden City	7,317.4	327,355,598	44,737	45	0.6267	75	120	0.7743	154	198
D0356	Sumner	Conway Springs	470.3	21,089,843	44,843	45	0.6258	75	120	0.7738	153	198
D0308	Reno	Hutchinson Public Schools	4,708.2	211,400,755	44,901	45	0.6253	75	120	0.7735	153	198
D0501	Shawnee	Topeka Public Schools	13,413.4	603,482,608	44,991	45	0.6246	75	120	0.7731	153	198
D0339	Jefferson	Jefferson County North	425.0	19,190,794	45,155	45	0.6232	75	120	0.7722	153	198
D0340	Jefferson	Jefferson West	835.0	38,271,515	45,834	46	0.6175	74	120	0.7688	152	198
D0265	Sedgwick	Goddard	5,307.2	243,321,990	45,848	46	0.6174	74	120	0.7687	152	198
D0218	Morton	Elkhart	1,051.4	48,302,988	45,942	46	0.6164	74	120	0.7683	152	198
D0509	Sumner	South Haven	191.5	8,855,757	46,244	46	0.6141	74	120	0.7667	152	198
D0230	Johnson	Spring Hill	3,475.3	161,520,235	46,477	46	0.6122	73	120	0.7656	152	198
D0373	Harvey	Newton	3,327.8	155,368,123	46,688	47	0.6105	73	120	0.7645	152	198

Equalization Formula Comparison Per Mill of LOB Levied

USD#	County Name	USD Name	NO FORMULA: NON-EQUALIZED		OLD FORMULA: 81.2 PERCENTILE METHOD			HOLD HARMLESS: 94.4 PERCENTILE METHOD				
			A	B	C	D	E	F	G	H	I	J
			2015-16 FTE Enrollment (incl VIRT)	2015-16 LOB/BI Valuation	NON-EQUALIZED VALUATION PER PUPIL	NOT EQUALIZED LOB BUDGET PER PUPIL PER MILL	81.2 PERCENTILE LOB FORMULA AID RATE	PER PUPIL AID FOR EACH MILL OF LOB	"EQUALIZED" LOB BUDGET PER PUPIL PER MILL	94.4 PERCENTILE LOB FORMULA AID RATE	PER PUPIL AID FOR EACH MILL OF LOB	"EQUALIZED" LOB BUDGET PER PUPIL PER MILL
		KSDE Spreadsheet:	KSDE Assessed Valuation Report for 2015-2016		Calculation							
				(2015-16 LOB/BI Valuation Per Pupil)	Col C ÷ 1000	SF16-150 Col 2b 2016-17 Est LOB Aid Rate Old Formula 81.20%	Calculation Col G x Col E	Calculation Col D ÷ (1 - Col E) 1 Mill LOB Levy + Aid from 81.2 Percentile Formula	Calculation 1-(Col C ÷ 198,244)	Calculation Col J x Col H	Calculation Col D ÷ (1 - Col H) 1 Mill LOB Levy + Aid from 94.4 Percentile Formula	
D0469	Leavenworth	Lansing	2,577.5	120,341,002	46,689	47	0.6104	73	120	0.7645	152	198
D0288	Franklin	Central Heights	538.0	25,126,709	46,704	47	0.6103	73	120	0.7644	152	198
D0338	Jefferson	Valley Falls	363.0	17,079,303	47,050	47	0.6074	73	120	0.7627	151	198
D0405	Rice	Lyons	774.8	36,514,399	47,128	47	0.6067	73	120	0.7623	151	198
D0250	Crawford	Pittsburg	2,912.1	139,256,764	47,820	48	0.6010	72	120	0.7588	150	198
D0372	Shawnee	Silver Lake	664.0	31,815,238	47,915	48	0.6002	72	120	0.7583	150	198
D0231	Johnson	Gardner Edgerton	5,452.7	261,733,061	48,001	48	0.5995	72	120	0.7579	150	198
D0325	Phillips	Phillipsburg	607.5	29,196,305	48,060	48	0.5990	72	120	0.7576	150	198
D0285	Chautauqua	Cedar Vale	172.0	8,340,292	48,490	48	0.5954	71	120	0.7554	150	198
D0341	Jefferson	Oskaloosa Public Schools	543.8	26,396,972	48,542	49	0.5949	71	120	0.7551	150	198
D0409	Atchison	Atchison Public Schools	1,625.3	79,813,762	49,107	49	0.5902	71	120	0.7523	149	198
D0404	Cherokee	Riverton	713.5	35,173,674	49,297	49	0.5886	71	120	0.7513	149	198
D0344	Linn	Pleasanton	333.0	16,531,195	49,643	50	0.5858	70	120	0.7496	149	198
D0428	Barton	Great Bend	2,939.5	145,938,498	49,647	50	0.5857	70	120	0.7496	149	198
D0434	Osage	Santa Fe Trail	990.2	49,233,925	49,721	50	0.5851	70	120	0.7492	149	198
D0413	Neosho	Chanute Public Schools	1,758.0	87,752,962	49,916	50	0.5835	70	120	0.7482	148	198
D0421	Osage	Lyndon	396.5	19,961,698	50,345	50	0.5799	69	120	0.7460	148	198
D0462	Cowley	Central	284.2	14,383,547	50,611	51	0.5777	69	120	0.7447	148	198
D0461	Wilson	Neodesha	699.0	35,379,023	50,614	51	0.5777	69	120	0.7447	148	198
D0290	Franklin	Ottawa	2,337.2	118,326,184	50,627	51	0.5775	69	120	0.7446	148	198
D0435	Dickinson	Abilene	1,552.9	78,693,936	50,675	51	0.5771	69	120	0.7444	148	198
D0397	Marion	Centre	475.7	24,280,664	51,042	51	0.5741	69	120	0.7425	147	198
D0453	Leavenworth	Leavenworth	3,599.8	185,524,544	51,537	52	0.5699	68	120	0.7400	147	198
D0286	Chautauqua	Chautauqua Co Community	368.4	19,038,666	51,679	52	0.5688	68	120	0.7393	147	198
D0465	Cowley	Winfield	2,155.2	111,841,077	51,894	52	0.5672	68	120	0.7382	146	198
D0114	Doniphan	Riverside	643.1	33,525,132	52,131	52	0.5650	68	120	0.7370	146	198
D0471	Cowley	Dexter	141.5	7,376,965	52,134	52	0.5650	68	120	0.7370	146	198
D0464	Leavenworth	Tonganoxie	1,890.2	98,572,542	52,149	52	0.5648	68	120	0.7369	146	198
D0385	Butler	Andover	5,628.3	296,088,314	52,607	53	0.5610	67	120	0.7346	146	198
D0389	Greenwood	Eureka	616.5	32,485,244	52,693	53	0.5603	67	120	0.7342	146	198
D0264	Sedgwick	Clearwater	1,130.5	59,571,619	52,695	53	0.5603	67	120	0.7342	146	198
D0333	Cloud	Concordia	1,007.7	53,631,501	53,222	53	0.5559	67	120	0.7315	145	198
D0411	Marion	Goessel	266.0	14,178,210	53,302	53	0.5552	67	120	0.7311	145	198
D0323	Pottawatomie	Rock Creek	942.1	50,300,973	53,392	53	0.5545	66	120	0.7307	145	198
D0430	Brown	South Brown County	548.0	29,448,597	53,738	54	0.5516	66	120	0.7289	145	198
D0431	Barton	Hoisington	702.9	37,790,427	53,764	54	0.5514	66	120	0.7288	144	198
D0376	Rice	Sterling	509.2	27,394,382	53,799	54	0.5511	66	120	0.7286	144	198
D0335	Jackson	North Jackson	361.5	19,485,128	53,901	54	0.5502	66	120	0.7281	144	198
D0498	Marshall	Valley Heights	374.0	20,451,902	54,684	55	0.5437	65	120	0.7242	144	198
D0259	Sedgwick	Wichita	47,402.0	2,598,936,432	54,828	55	0.5425	65	120	0.7234	143	198
D0320	Pottawatomie	Wamego	1,470.1	81,059,447	55,139	55	0.5399	65	120	0.7219	143	198
D0266	Sedgwick	Maize	6,877.7	383,523,296	55,763	56	0.5347	64	120	0.7187	142	198
D0307	Saline	Ell-Saline	448.5	25,166,441	56,112	56	0.5318	64	120	0.7170	142	198
D0458	Leavenworth	Basehor-Linwood	2,371.3	133,518,430	56,306	56	0.5303	64	120	0.7160	142	198
D0460	Harvey	Hesston	774.1	44,111,760	56,985	57	0.5245	63	120	0.7126	141	198
D0450	Shawnee	Shawnee Heights	3,443.0	197,228,101	57,284	57	0.5220	63	120	0.7110	141	198
D0440	Harvey	Halstead	728.5	42,332,866	58,110	58	0.5151	62	120	0.7069	140	198
D0240	Ottawa	Twin Valley	573.7	33,489,048	58,374	58	0.5129	61	120	0.7055	140	198

Equalization Formula Comparison Per Mill of LOB Levied

USD#	County Name	USD Name	NO FORMULA: NON-EQUALIZED		OLD FORMULA: 81.2 PERCENTILE METHOD			HOLD HARMLESS: 94.4 PERCENTILE METHOD				
			A	B	C	D	E	F	G	H	I	J
			2015-16 FTE Enrollment (incl VIRT)	2015-16 LOB/BI Valuation	NON-EQUALIZED VALUATION PER PUPIL	NOT EQUALIZED LOB BUDGET PER PUPIL PER MILL	81.2 PERCENTILE LOB FORMULA AID RATE	PER PUPIL AID FOR EACH MILL OF LOB	"EQUALIZED" LOB BUDGET PER PUPIL PER MILL	94.4 PERCENTILE LOB FORMULA AID RATE	PER PUPIL AID FOR EACH MILL OF LOB	"EQUALIZED" LOB BUDGET PER PUPIL PER MILL
		KSDE Spreadsheet:	KSDE Assessed Valuation Report for 2015-2016			Calculation Col C ÷ 1000	SF16-150 Col 2b	Calculation Col G x Col E	Calculation Col D ÷ (1 - Col E)	Calculation 1-(Col C ÷ 198,244)	Calculation Col J x Col H	Calculation Col D ÷ (1 - Col H)
					(2015-16 LOB/BI Valuation Per Pupil)		2016-17 Est LOB Aid Rate Old Formula 81.20%		1 Mill LOB Levy + Aid from 81.2 Percentile Formula			1 Mill LOB Levy + Aid from 94.4 Percentile Formula
D0348	Douglas	Baldwin City	1,313.2	77,874,133	59,301	59	0.5052	61	120	0.7009	139	198
D0446	Montgomery	Independence	1,930.0	114,454,227	59,303	59	0.5052	61	120	0.7009	139	198
D0282	Elk	West Elk	338.0	20,060,833	59,352	59	0.5047	60	120	0.7006	139	198
D0449	Leavenworth	Easton	599.5	35,662,223	59,487	59	0.5036	60	120	0.6999	139	198
D0260	Sedgwick	Derby	6,458.7	388,230,280	60,110	60	0.4985	60	120	0.6968	138	198
D0247	Crawford	Cherokee	509.1	31,757,990	62,381	62	0.4795	57	120	0.6853	136	198
D0239	Ottawa	North Ottawa County	599.9	37,628,310	62,724	63	0.4766	57	120	0.6836	136	198
D0379	Clay	Clay Center	1,324.1	83,125,031	62,779	63	0.4763	57	120	0.6833	135	198
D0305	Saline	Salina	6,975.4	438,980,058	62,933	63	0.4749	57	120	0.6825	135	198
D0267	Sedgwick	Renwick	1,827.0	115,169,504	63,037	63	0.4740	57	120	0.6820	135	198
D0345	Shawnee	Seaman	3,654.5	232,017,269	63,488	63	0.4702	56	120	0.6797	135	198
D0204	Wyandotte	Bonner Springs	2,629.6	169,352,303	64,402	64	0.4626	55	120	0.6751	134	198
D0408	Marion	Marion-Florence	502.0	32,392,084	64,526	65	0.4616	55	120	0.6745	134	198
D0484	Wilson	Fredonia	650.9	42,149,674	64,756	65	0.4596	55	120	0.6734	133	198
D0258	Allen	Humboldt	846.4	54,868,088	64,825	65	0.4591	55	120	0.6730	133	198
D0309	Reno	Nickerson	1,076.5	70,010,879	65,036	65	0.4573	55	120	0.6719	133	198
D0232	Johnson	De Soto	6,725.1	439,232,561	65,312	65	0.4550	55	120	0.6705	133	198
D0289	Franklin	Wellsville	753.0	49,302,033	65,474	65	0.4537	54	120	0.6697	133	198
D0495	Pawnee	Ft Larned	854.5	56,392,772	65,995	66	0.4493	54	120	0.6671	132	198
D0263	Sedgwick	Mulvane	1,716.8	113,786,303	66,278	66	0.4473	54	120	0.6657	132	198
D0400	McPherson	Smoky Valley	1,024.1	67,976,092	66,376	66	0.4461	53	120	0.6652	132	198
D0493	Cherokee	Columbus	931.0	62,439,109	67,067	67	0.4404	53	120	0.6617	131	198
D0342	Jefferson	McLouth	455.0	30,578,224	67,205	67	0.4392	53	120	0.6610	131	198
D0369	Harvey	Burrton	241.5	16,249,802	67,287	67	0.4385	53	120	0.6606	131	198
D0101	Neosho	Erie-Galesburg	513.5	34,635,897	67,451	67	0.4372	52	120	0.6598	131	198
D0211	Norton	Norton Community Schools	677.7	45,731,095	67,480	67	0.4369	52	120	0.6596	131	198
D0463	Cowley	Udall	331.2	22,374,302	67,555	68	0.4363	52	120	0.6592	131	198
D0416	Miami	Louisburg	1,672.4	113,035,270	67,589	68	0.4360	52	120	0.6591	131	198
D0368	Miami	Paola	1,936.1	131,128,041	67,728	68	0.4348	52	120	0.6584	131	198
D0429	Doniphan	Troy Public Schools	326.5	22,152,217	67,848	68	0.4338	52	120	0.6578	130	198
D0331	Kingman	Kingman - Norwich	931.5	63,311,888	67,968	68	0.4328	52	120	0.6572	130	198
D0366	Woodson	Woodson	429.5	29,205,362	67,999	68	0.4326	52	120	0.6570	130	198
D0205	Butler	Bluestem	486.3	33,315,838	68,509	69	0.4283	51	120	0.6544	130	198
D0410	Marion	Durham-Hillsboro-Lehigh	530.3	36,487,766	68,806	69	0.4259	51	120	0.6529	129	198
D0233	Johnson	Olathe	27,829.1	1,916,552,130	68,869	69	0.4253	51	120	0.6526	129	198
D0378	Riley	Riley County	669.4	46,133,671	68,918	69	0.4249	51	120	0.6524	129	198
D0243	Coffey	Lebo-Waverly	414.7	28,590,014	68,941	69	0.4247	51	120	0.6522	129	198
D0380	Marshall	Vermillion	530.0	36,642,139	69,136	69	0.4231	51	120	0.6513	129	198
D0436	Montgomery	Caney Valley	746.0	51,596,489	69,164	69	0.4229	51	120	0.6511	129	198
D0365	Anderson	Garnett	988.0	70,461,856	71,318	71	0.4049	49	120	0.6403	127	198
D0313	Reno	Buhler	2,182.3	155,775,364	71,381	71	0.4044	48	120	0.6399	127	198
D0287	Franklin	West Franklin	566.5	40,662,285	71,778	72	0.4010	48	120	0.6379	126	198
D0386	Greenwood	Madison-Virgil	222.0	16,005,765	72,098	72	0.3984	48	120	0.6363	126	198
D0388	Ellis	Ellis	419.6	30,436,057	72,536	73	0.3947	47	120	0.6341	126	198
D0473	Dickinson	Chapman	1,033.2	75,247,497	72,830	73	0.3923	47	120	0.6326	125	198
D0381	Ford	Spearville	341.5	24,891,009	72,887	73	0.3918	47	120	0.6323	125	198
D0355	Barton	Ellinwood Public Schools	424.3	31,310,781	73,794	74	0.3842	46	120	0.6278	124	198
D0322	Pottawatomie	Onaga-Havensville-Wheaton	289.5	21,400,205	73,921	74	0.3832	46	120	0.6271	124	198

Equalization Formula Comparison Per Mill of LOB Levied

USD#	County Name	USD Name	NO FORMULA: NON-EQUALIZED		OLD FORMULA: 81.2 PERCENTILE METHOD			HOLD HARMLESS: 94.4 PERCENTILE METHOD					
			A	B	C	D	E	F	G	H	I	J	
			2015-16 FTE Enrollment (incl VIRT)	2015-16 LOB/BI Valuation	NON-EQUALIZED VALUATION PER PUPIL	NOT EQUALIZED LOB BUDGET PER PUPIL PER MILL	81.2 PERCENTILE LOB FORMULA AID RATE	PER PUPIL AID FOR EACH MILL OF LOB	"EQUALIZED" LOB BUDGET PER PUPIL PER MILL	94.4 PERCENTILE LOB FORMULA AID RATE	PER PUPIL AID FOR EACH MILL OF LOB	"EQUALIZED" LOB BUDGET PER PUPIL PER MILL	
		KSDE Spreadsheet:	KSDE Assessed Valuation Report for 2015-2016			Calculation Col C ÷ 1000	SF16-150 Col 2b	Calculation Col G x Col E	Calculation Col D ÷ (1 - Col E)	Calculation 1-(Col C ÷ 198,244)	Calculation Col J x Col H	Calculation Col D ÷ (1 - Col H)	
					(2015-16 LOB/BI Valuation Per Pupil)		2016-17 Est LOB Aid Rate Old Formula 81.20%		1 Mill LOB Levy + Aid from 81.2 Percentile Formula			1 Mill LOB Levy + Aid from 94.4 Percentile Formula	
D0311	Reno	Pretty Prairie	251.5	18,704,514		74,372	74	0.3794	45	120	0.6248	124	198
D0456	Osage	Marais Des Cygnes Valley	234.7	17,463,039		74,406	74	0.3791	45	120	0.6247	124	198
D0360	Sumner	Caldwell	234.0	17,592,634		75,182	75	0.3726	45	120	0.6208	123	198
D0102	Gray	Cimarron-Ensign	625.0	47,050,552		75,281	75	0.3718	45	120	0.6203	123	198
D0252	Lyon	Southern Lyon County	495.0	37,306,362		75,366	75	0.3711	44	120	0.6198	123	198
D0492	Butler	Flinthills	251.4	18,967,534		75,448	75	0.3704	44	120	0.6194	123	198
D0273	Mitchell	Beloit	767.5	57,960,772		75,519	76	0.3698	44	120	0.6191	123	198
D0327	Ellsworth	Ellsworth	602.6	45,529,993		75,556	76	0.3695	44	120	0.6189	123	198
D0293	Gove	Quinter Public Schools	272.0	20,741,785		76,257	76	0.3637	44	120	0.6153	122	198
D0437	Shawnee	Auburn Washburn	6,008.6	462,320,700		76,943	77	0.3579	43	120	0.6119	121	198
D0445	Montgomery	Coffeyville	1,654.1	129,171,054		78,091	78	0.3484	42	120	0.6061	120	198
D0330	Wabaunsee	Mission Valley	462.2	36,317,099		78,574	79	0.3443	41	120	0.6036	120	198
D0382	Pratt	Pratt	1,154.8	91,327,973		79,086	79	0.3401	41	120	0.6011	119	198
D0312	Reno	Haven Public Schools	858.9	68,790,832		80,092	80	0.3318	40	120	0.5960	118	198
D0347	Edwards	Kinsley-Offerle	324.5	26,105,839		80,449	80	0.3287	39	120	0.5942	118	198
D0438	Pratt	Skyline Schools	394.5	31,808,521		80,630	81	0.3272	39	120	0.5933	118	198
D0393	Dickinson	Solomon	302.6	24,423,551		80,712	81	0.3265	39	120	0.5929	118	198
D0343	Jefferson	Perry Public Schools	742.5	60,131,598		80,985	81	0.3242	39	120	0.5915	117	198
D0417	Morris	Morris County	716.2	59,302,910		82,802	83	0.3091	37	120	0.5823	115	198
D0511	Harper	Attica	151.5	12,560,747		82,909	83	0.3082	37	120	0.5818	115	198
D0371	Gray	Montezuma	251.0	20,980,557		83,588	84	0.3031	36	120	0.5784	115	198
D0316	Thomas	Golden Plains	179.6	15,019,520		83,628	84	0.3022	36	120	0.5782	115	198
D0212	Norton	Northern Valley	164.5	13,909,673		84,557	85	0.2944	35	120	0.5735	114	198
D0494	Hamilton	Syracuse	502.5	42,619,158		84,814	85	0.2923	35	120	0.5722	113	198
D0113	Nemaha	Prairie Hills	1,104.7	94,122,352		85,202	85	0.2890	35	120	0.5702	113	198
D0352	Sherman	Goodland	901.8	76,947,964		85,327	85	0.2880	35	120	0.5696	113	198
D0407	Russell	Russell County	792.5	67,975,671		85,774	86	0.2843	34	120	0.5673	112	198
D0203	Wyandotte	Piper-Kansas City	1,961.0	168,905,433		86,132	86	0.2813	34	120	0.5655	112	198
D0349	Stafford	Stafford	243.4	20,975,841		86,178	86	0.2809	34	120	0.5653	112	198
D0490	Butler	El Dorado	1,883.0	163,787,450		86,982	87	0.2742	33	120	0.5612	111	198
D0237	Smith	Smith Center	369.5	32,527,145		88,030	88	0.2654	32	120	0.5560	110	198
D0392	Osborne	Osborne County	273.6	24,300,516		88,818	89	0.2589	31	120	0.5520	109	198
D0418	McPherson	McPherson	2,296.4	205,756,667		89,600	90	0.2560	31	120	0.5480	109	198
D0206	Butler	Remington-Whitewater	514.2	46,086,238		89,627	90	0.2521	30	120	0.5479	109	198
D0448	McPherson	Inman	417.6	37,550,137		89,919	90	0.2497	30	120	0.5464	108	198
D0426	Republic	Pike Valley	211.5	19,022,992		89,943	90	0.2495	30	120	0.5463	108	198
D0497	Douglas	Lawrence	11,515.6	1,037,937,412		90,133	90	0.2479	30	120	0.5453	108	198
D0479	Anderson	Crest	193.5	17,461,865		90,242	90	0.2470	30	120	0.5448	108	198
D0419	McPherson	Canton-Galva	361.4	32,890,765		91,009	91	0.2406	29	120	0.5409	107	198
D0110	Phillips	Thunder Ridge Schools	215.5	19,624,117		91,063	91	0.2401	29	120	0.5407	107	198
D0315	Thomas	Colby Public Schools	873.7	79,874,175		91,421	91	0.2371	28	120	0.5388	107	198
D0477	Gray	Ingalls	232.0	21,316,495		91,881	92	0.2333	28	120	0.5365	106	198
D0395	Rush	LaCrosse	282.0	26,011,454		92,239	92	0.2303	28	120	0.5347	106	198
D0224	Washington	Clifton-Clyde	311.0	29,170,046		93,794	94	0.2173	26	120	0.5269	104	198
D0375	Butler	Circle	1,921.3	180,222,243		93,802	94	0.2173	26	120	0.5268	104	198
D0359	Sumner	Argonia Public Schools	157.0	14,874,629		94,743	95	0.2094	25	120	0.5221	104	198
D0329	Wabaunsee	Mill Creek Valley	422.4	40,031,825		94,772	95	0.2092	25	120	0.5219	103	198
D0466	Scott	Scott County	953.5	91,166,231		95,612	96	0.2022	24	120	0.5177	103	198

Equalization Formula Comparison Per Mill of LOB Levied

USD#	County Name	USD Name	NO FORMULA: NON-EQUALIZED				OLD FORMULA: 81.2 PERCENTILE METHOD			HOLD HARMLESS: 94.4 PERCENTILE METHOD		
			A	B	C	D	E	F	G	H	I	J
			2015-16 FTE Enrollment (incl VIRT)	2015-16 LOB/BI Valuation	NON-EQUALIZED VALUATION PER PUPIL	NOT EQUALIZED LOB BUDGET PER PUPIL PER MILL	81.2 PERCENTILE LOB FORMULA AID RATE	PER PUPIL AID FOR EACH MILL OF LOB	"EQUALIZED" LOB BUDGET PER PUPIL PER MILL	94.4 PERCENTILE LOB FORMULA AID RATE	PER PUPIL AID FOR EACH MILL OF LOB	"EQUALIZED" LOB BUDGET PER PUPIL PER MILL
			KSDE Spreadsheet: KSDE Assessed Valuation Report for 2015-2016			Calculation Col C ÷ 1000	SF16-150 Col 2b	Calculation Col G x Col E	Calculation Col D = (1 - Col E)	Calculation	Calculation Col J x Col H	Calculation Col D ÷ (1 - Col H)
				(2015-16 LOB/BI Valuation Per Pupil)		2016-17 Est LOB Aid Rate Old Formula 81.20%		1 Mill LOB Levy + Aid from 81.2 Percentile Formula		1-(Col C ÷ 198,244)	1 Mill LOB Levy + Aid from 94.4 Percentile Formula	
D0377	Atchison	Atchison Co Comm Schools	556.9	53,610,336	96,266	96	0.1967	24	120	0.5144	102	198
D0108	Washington	Washington Co. Schools	337.0	32,559,264	96,615	97	0.1938	23	120	0.5126	102	198
D0298	Lincoln	Lincoln	346.0	33,671,619	97,317	97	0.1879	23	120	0.5091	101	198
D0105	Rawlins	Rawlins County	333.4	32,633,331	97,880	98	0.1832	22	120	0.5063	100	198
D0109	Republic	Republic County	466.0	45,857,619	98,407	98	0.1788	21	120	0.5036	100	198
D0219	Clark	Minneola	233.7	23,075,367	98,739	99	0.1761	21	120	0.5019	100	198
D0398	Marion	Peabody-Burns	245.5	24,244,856	98,757	99	0.1759	21	120	0.5018	99	198
D0272	Mitchell	Waconda	292.5	29,102,289	99,495	99	0.1698	20	120	0.4981	99	198
D0326	Phillips	Logan	145.0	14,443,385	99,610	100	0.1688	20	120	0.4975	99	198
D0306	Saline	Southeast Of Saline	670.5	67,137,784	100,131	100	0.1645	20	120	0.4949	98	198
D0270	Rooks	Plainville	334.8	33,857,433	101,127	101	0.1561	19	120	0.4899	97	198
D0297	Cheyenne	St Francis Comm Sch	270.0	27,354,453	101,313	101	0.1546	19	120	0.4889	97	198
D0350	Stafford	St John-Hudson	327.4	33,565,922	102,523	103	0.1445	17	120	0.4828	96	198
D0432	Ellis	Victoria	286.5	29,392,245	102,591	103	0.1439	17	120	0.4825	96	198
D0489	Ellis	Hays	2,913.0	299,712,637	102,888	103	0.1415	17	120	0.4810	95	198
D0214	Grant	Ulysses	1,698.4	175,544,326	103,359	103	0.1375	16	120	0.4786	95	198
D0383	Riley	Manhattan-Ogden	5,976.6	618,119,499	103,423	103	0.1370	16	120	0.4783	95	198
D0271	Rooks	Stockton	301.5	31,307,273	103,838	104	0.1335	16	120	0.4762	94	198
D0496	Pawnee	Pawnee Heights	154.5	16,169,536	104,657	105	0.1267	15	120	0.4721	94	198
D0481	Dickinson	Rural Vista	299.0	31,445,327	105,168	105	0.1224	15	120	0.4695	93	198
D0483	Seward	Kismet-Plains	681.0	71,835,477	105,485	105	0.1198	14	120	0.4679	93	198
D0384	Riley	Blue Valley	187.5	19,922,028	106,251	106	0.1134	14	120	0.4640	92	198
D0334	Cloud	Southern Cloud	211.0	22,676,784	107,473	107	0.1032	12	120	0.4579	91	198
D0346	Linn	Jayhawk	541.9	58,411,315	107,790	108	0.1006	12	120	0.4563	90	198
D0242	Wallace	Weskan	92.5	10,151,601	109,747	110	0.0842	10	120	0.4464	88	198
D0467	Wichita	Leoti	386.5	42,550,262	110,091	110	0.0813	10	120	0.4447	88	198
D0415	Brown	Hiawatha	852.0	95,078,551	111,595	112	0.0688	8	120	0.4371	87	198
D0245	Coffey	LeRoy-Gridley	206.5	23,060,009	111,671	112	0.0682	8	120	0.4367	87	198
D0412	Sheridan	Hoxie Community Schools	355.3	39,869,624	112,214	112	0.0636	8	120	0.4340	86	198
D0223	Washington	Barnes	347.4	39,983,086	115,092	115	0.0396	5	120	0.4194	83	198
D0403	Rush	Otis-Bison	220.0	25,378,961	115,359	115	0.0374	4	120	0.4181	83	198
D0283	Elk	Elk Valley	113.5	13,169,731	116,033	116	0.0318	4	120	0.4147	82	198
D0225	Meade	Fowler	133.5	15,520,024	116,255	116	0.0299	4	120	0.4136	82	198
D0364	Marshall	Marysville	693.5	80,822,034	116,542	117	0.0275	3	120	0.4121	82	198
D0512	Johnson	Shawnee Mission Pub Sch	26,464.1	3,088,036,574	116,688	117	0.0263	3	120	0.4114	82	198
D0390	Greenwood	Hamilton	76.5	8,991,591	117,537	118	0.0192	2	120	0.4071	81	198
D0423	McPherson	Moundridge	382.3	45,499,972	119,016	119	0.0110	1	120	0.3996	79	198
D0210	Stevens	Hugoton Public Schools	1,042.4	124,287,920	119,232	119	0.0051	1	120	0.3986	79	198
D0208	Trego	Wakeeney	367.0	43,865,669	119,525	120	0.0026	0	120	0.3971	79	198
D0220	Clark	Ashland	189.9	22,840,124	120,274	120	0.0000	-	120	0.3933	78	198
D0256	Allen	Marmaton Valley	276.5	33,501,822	121,164	121	0.0000	-	121	0.3888	77	198
D0115	Nemaha	Nemaha Central	574.3	69,640,419	121,261	121	0.0000	-	121	0.3883	77	198
D0281	Graham	Graham County	359.8	43,656,038	121,334	121	0.0000	-	121	0.3880	77	198
D0229	Johnson	Blue Valley	21,580.7	2,640,516,177	122,355	122	0.0000	-	122	0.3828	76	198
D0401	Rice	Chase-Raymond	163.0	20,139,991	123,558	124	0.0000	-	124	0.3767	75	198
D0200	Greeley	Greeley County Schools	245.0	30,308,786	123,709	124	0.0000	-	124	0.3760	75	198
D0299	Lincoln	Sylvan Grove	227.9	28,490,557	125,013	125	0.0000	-	125	0.3694	73	198
D0314	Thomas	Brewster	125.5	15,731,124	125,348	125	0.0000	-	125	0.3677	73	198

Equalization Formula Comparison Per Mill of LOB Levied

USD#	County Name	USD Name	NO FORMULA: NON-EQUALIZED		OLD FORMULA: 81.2 PERCENTILE METHOD			HOLD HARMLESS: 94.4 PERCENTILE METHOD				
			A	B	C	D	E	F	G	H	I	J
			2015-16 FTE Enrollment (incl VIRT)	2015-16 LOB/BI Valuation	NON-EQUALIZED VALUATION PER PUPIL	NOT EQUALIZED LOB BUDGET PER PUPIL PER MILL	81.2 PERCENTILE LOB FORMULA AID RATE	PER PUPIL AID FOR EACH MILL OF LOB	"EQUALIZED" LOB BUDGET PER PUPIL PER MILL	94.4 PERCENTILE LOB FORMULA AID RATE	PER PUPIL AID FOR EACH MILL OF LOB	"EQUALIZED" LOB BUDGET PER PUPIL PER MILL
		KSDE Spreadsheet:	KSDE Assessed Valuation Report for 2015-2016		Calculation				Calculation	Calculation	Calculation	
					Col C ÷ 1000	SF16-150	Col G x Col E	Col D ÷ (1 - Col E)	1-(Col C ÷ 198,244)	Col J x Col H	Col D ÷ (1 - Col H)	
				(2015-16 LOB/BI Valuation Per Pupil)		2016-17 Est		1 Mill LOB Levy			1 Mill LOB Levy	
						LOB Aid Rate		+ Aid from			+ Aid from	
						Old Formula		81.2 Percentile Formula			94.4 Percentile Formula	
						81.20%						
D0361	Harper	Anthony-Harper	815.5	102,383,192	125,547	126	0.0000	-	126	0.3667	73	198
D0459	Ford	Bucklin	221.3	28,094,660	126,953	127	0.0000	-	127	0.3596	71	198
D0274	Logan	Oakley	387.8	51,287,176	132,252	132	0.0000	-	132	0.3329	66	198
D0363	Finney	Holcomb	982.3	133,856,221	136,268	136	0.0000	-	136	0.3126	62	198
D0284	Chase	Chase County	341.5	46,882,742	137,285	137	0.0000	-	137	0.3075	61	198
D0254	Barber	Barber County North	442.5	60,776,776	137,349	137	0.0000	-	137	0.3072	61	198
D0227	Hodgeman	Hodgeman County Schools	286.5	39,469,464	137,764	138	0.0000	-	138	0.3051	60	198
D0303	Ness	Ness City	281.1	39,525,131	140,609	141	0.0000	-	141	0.2907	58	198
D0422	Kiowa	Kiowa County	428.5	60,274,710	140,664	141	0.0000	-	141	0.2904	58	198
D0294	Decatur	Oberlin	310.5	44,301,134	142,677	143	0.0000	-	143	0.2803	56	198
D0310	Reno	Fairfield	287.0	40,958,759	142,713	143	0.0000	-	143	0.2801	56	198
D0107	Jewell	Rock Hills	274.0	39,838,632	145,396	145	0.0000	-	145	0.2666	53	198
D0300	Comanche	Comanche County	313.0	45,556,826	145,549	146	0.0000	-	146	0.2658	53	198
D0452	Stanton	Stanton County	430.2	63,241,920	147,006	147	0.0000	-	147	0.2585	51	198
D0215	Kearny	Lakin	592.0	88,743,947	149,905	150	0.0000	-	150	0.2438	48	198
D0444	Rice	Little River	312.9	47,973,963	153,320	153	0.0000	-	153	0.2266	45	198
D0226	Meade	Meade	376.0	58,629,148	155,929	156	0.0000	-	156	0.2135	42	198
D0216	Kearny	Deerfield	188.5	29,971,587	159,000	159	0.0000	-	159	0.1980	39	198
D0292	Gove	Wheatland	102.0	16,478,606	161,555	162	0.0000	-	162	0.1851	37	198
D0374	Haskell	Sublette	440.7	74,381,256	168,780	169	0.0000	-	169	0.1486	29	198
D0502	Edwards	Lewis	113.0	19,436,449	172,004	172	0.0000	-	172	0.1324	26	198
D0468	Lane	Healy Public Schools	67.5	11,685,573	173,120	173	0.0000	-	173	0.1267	25	198
D0482	Lane	Dighton	216.0	37,806,064	175,028	175	0.0000	-	175	0.1171	23	198
D0112	Ellsworth	Central Plains	501.0	89,307,877	178,259	178	0.0000	-	178	0.1008	20	198
D0351	Stafford	Macksville	215.0	38,758,316	180,271	180	0.0000	-	180	0.0907	18	198
D0111	Doniphan	Doniphan West Schools	315.0	57,505,179	182,556	183	0.0000	-	183	0.0791	16	198
D0474	Kiowa	Haviland	96.5	18,650,047	193,265	193	0.0000	-	193	0.0251	5	198
D0362	Linn	Prairie View	852.1	167,734,478	196,848	197	0.0000	-	197	0.0070	1	198
D0387	Wilson	Altoona-Midway	180.0	35,683,867	198,244	198	0.0000	-	198	0.0000	0	198
D0241	Wallace	Wallace County Schools	172.5	34,221,912	198,388	198	0.0000	-	198	0.0000	-	198
D0399	Russell	Paradise	113.2	22,641,755	200,016	200	0.0000	-	200	0.0000	-	200
D0476	Gray	Copeland	99.5	19,998,184	200,987	201	0.0000	-	201	0.0000	-	201
D0103	Cheyenne	Cheylin	133.5	27,419,206	205,387	205	0.0000	-	205	0.0000	-	205
D0217	Morton	Rolla	164.0	33,818,549	206,211	206	0.0000	-	206	0.0000	-	206
D0269	Rooks	Palco	104.5	21,592,053	206,623	207	0.0000	-	207	0.0000	-	207
D0251	Lyon	North Lyon County	415.0	91,678,794	220,913	221	0.0000	-	221	0.0000	-	221
D0507	Haskell	Satanta	299.5	68,104,412	227,394	227	0.0000	-	227	0.0000	-	227
D0209	Stevens	Moscow Public Schools	167.2	39,810,399	238,100	238	0.0000	-	238	0.0000	-	238
D0291	Gove	Grinnell Public Schools	85.5	21,555,308	252,109	252	0.0000	-	252	0.0000	-	252
D0321	Pottawatomie	Kaw Valley	1,105.5	312,680,008	282,840	283	0.0000	-	283	0.0000	-	283
D0255	Barber	South Barber	223.5	63,759,299	285,277	285	0.0000	-	285	0.0000	-	285
D0106	Ness	Western Plains	104.0	33,750,173	324,521	325	0.0000	-	325	0.0000	-	325
D0275	Logan	Triplains	69.5	25,964,400	373,588	374	0.0000	-	374	0.0000	-	374
D0332	Kingman	Cunningham	145.5	68,088,850	467,965	468	0.0000	-	468	0.0000	-	468
D0244	Coffey	Burlington	821.0	449,794,920	547,862	548	0.0000	-	548	0.0000	-	548
Total			462,594.7	31,934,399,480	69,033							

Cost of Constitutionally Equalized Hold Harmless

USD#	County Name	USD Name	Block Grant Aid		81.2 Percentile Aid		Change from Block Grant Col F SF16-150, Col 4 Difference (Col 3 - Col 2)	Assessedvalreport2015 2015-16 LOB/BI Valuation Per Pupil	94.4 Percentile Aid		Change from Block Grant Col J Calculated Aid Increase Over Block Grant (Col I - Col B)		
			Col A	Col B	Col C	Col D			Col E	Col G		Col H	Col I
			Col A	Col B	Col C	Col D			Col E	Col G		Col H	Col I
			Col A	Col B	Col C	Col D			Col E	Col G		Col H	Col I
		KSDE Spreadsheet Number:	SF16-150, Col 1	SF16-150, Col 2	SF16-150, Col 2a	SF16-150, Col 2b	SF16-150, Col 3	SF16-150, Col 4	Assessedvalreport2015	Calculated	Calculated	Calculated	
			2015-16 Est. 9/20 FTE Enroll (incl 4yr AR/Virt)	Block Grant Est LOB State Aid	2015-16 Legal LOB Budget	2016-17 Est LOB Aid Rate Old Formula	2016-17 Est. Old Formula Est LOB State Aid			Aid Rate at 94.4 Percentile	Aid at 94.4 Percentile (Col C x Col H)		
256	Allen	Marmaton Valley	276.5	400,146	848,640	0.0000	0	(400,146)	121,164	0.3888	329,963	(70,162)	
257	Allen	Iola	1,261.2	2,016,747	3,150,882	0.6624	2,087,267	70,520	40,485	0.7958	2,507,410	490,663	
258	Allen	Humboldt	848.4	1,001,045	1,515,110	0.4591	695,538	(305,507)	64,825	0.6730	1,019,673	18,628	
365	Anderson	Garnett	990.0	1,100,708	2,484,409	0.4049	1,005,916	(94,792)	71,318	0.6403	1,590,651	489,943	
479	Anderson	Crest	193.5	147,541	534,000	0.2470	131,885	(15,655)	90,242	0.5448	290,919	143,378	
377	Atchison	Atchison Co Comm Schools	558.0	468,385	1,687,938	0.1967	332,041	(136,344)	96,266	0.5144	868,289	399,904	
409	Atchison	Atchison Public Schools	1,626.8	1,976,688	3,578,462	0.5902	2,112,105	135,417	49,107	0.7523	2,692,040	715,351	
254	Barber	Barber County North	442.5	0	1,207,674	0.0000	0	0	137,349	0.3072	370,966	370,966	
255	Barber	South Barber	223.5	0	687,767	0.0000	0	0	285,277	-	0	-	
355	Barton	Ellinwood Public Schools	423.4	71,263	1,091,193	0.3842	419,267	348,004	73,794	0.6278	685,009	613,746	
428	Barton	Great Bend	2,906.5	3,618,922	6,499,570	0.5857	3,806,919	187,997	49,647	0.7496	4,871,845	1,252,923	
431	Barton	Hoisington	704.5	618,480	1,743,769	0.5514	961,464	342,983	53,764	0.7288	1,270,860	652,380	
234	Bourbon	Fort Scott	1,817.6	2,449,992	3,607,179	0.6496	2,343,334	(106,658)	41,988	0.7882	2,843,177	393,185	
235	Bourbon	Uniontown	427.0	878,969	1,246,690	0.7036	877,143	(1,826)	35,523	0.8208	1,023,297	144,328	
415	Brown	Hiawatha	852.0	197,162	2,143,811	0.0688	147,499	(49,663)	111,595	0.4371	937,027	739,865	
430	Brown	South Brown County	548.0	1,008,948	1,680,979	0.5516	927,198	(81,750)	53,738	0.7289	1,225,313	216,365	
205	Butler	Bluestem	486.0	490,267	1,444,620	0.4283	618,774	128,507	68,509	0.6544	945,391	455,124	
206	Butler	Remington-Whitewater	502.2	322,369	1,338,988	0.2521	337,571	15,203	89,627	0.5479	733,625	411,256	
375	Butler	Circle	1,901.3	471,561	3,556,907	0.2173	772,808	301,247	93,802	0.5268	1,873,901	1,402,340	
385	Butler	Andover	5,610.2	5,480,737	9,253,425	0.5610	5,191,372	(289,365)	52,607	0.7346	6,797,888	1,317,151	
394	Butler	Rose Hill Public Schools	1,574.0	2,044,049	3,214,300	0.6603	2,122,293	78,244	40,739	0.7945	2,553,759	509,710	
396	Butler	Douglass Public Schools	670.1	1,112,704	1,827,614	0.6649	1,215,176	102,472	40,159	0.7974	1,457,391	344,687	
402	Butler	Augusta	2,102.6	2,854,003	4,265,279	0.6663	2,841,790	(12,212)	40,014	0.7982	3,404,364	550,361	
490	Butler	El Dorado	1,871.0	769,403	4,168,515	0.2742	1,142,921	373,518	86,982	0.5612	2,339,524	1,570,121	
492	Butler	Flinthills	252.4	344,947	759,020	0.3704	281,163	(63,784)	75,448	0.6194	470,152	125,206	
284	Chase	Chase County	341.5	4,647	1,015,472	0.0000	0	(4,647)	137,285	0.3075	312,254	307,606	
285	Chautauqua	Cedar Vale	172.0	183,772	360,829	0.5954	214,829	31,057	48,490	0.7554	272,571	88,799	
286	Chautauqua	Chautauqua Co Community	368.9	426,464	873,225	0.5688	496,658	70,194	51,679	0.7393	645,588	219,124	
404	Cherokee	Riverton	717.2	1,035,688	1,863,621	0.5886	1,097,001	61,312	49,297	0.7513	1,400,194	364,506	
493	Cherokee	Columbus	933.0	1,161,058	2,496,158	0.4404	1,099,217	(61,841)	67,067	0.6617	1,651,698	490,640	
499	Cherokee	Galena	790.1	1,692,517	2,092,419	0.8176	1,710,850	18,333	21,854	0.8898	1,861,758	169,241	
508	Cherokee	Baxter Springs	998.2	1,753,959	2,315,000	0.7943	1,838,761	84,802	24,653	0.8756	2,027,110	273,152	
103	Cheyenne	Cheylin	133.5	0	520,040	0.0000	0	0	205,387	-	0	-	
297	Cheyenne	St Francis Comm Sch	270.0	92,022	749,559	0.1546	115,880	23,858	101,313	0.4889	366,496	274,474	
219	Clark	Minneola	233.7	84,689	722,119	0.1761	127,145	42,456	98,739	0.5019	362,454	277,764	
220	Clark	Ashland	191.9	0	606,082	0.0000	0	0	120,274	0.3933	238,373	238,373	
379	Clay	Clay Center	1,328.4	1,406,655	2,880,460	0.4763	1,371,976	(34,679)	62,779	0.6833	1,968,296	561,641	
333	Cloud	Concordia	1,007.7	1,339,293	2,393,007	0.5559	1,330,256	(9,038)	53,222	0.7315	1,750,567	411,274	
334	Cloud	Southern Cloud	190.7	119,683	713,212	0.1032	73,600	(46,083)	107,473	0.4579	326,562	206,880	
243	Coffey	Lebo-Waverly	414.7	641,490	1,280,739	0.4247	543,955	(97,535)	68,941	0.6522	835,349	193,858	
244	Coffey	Burlington	821.0	0	2,081,264	0.0000	0	0	547,862	-	0	-	
245	Coffey	LeRoy-Gridley	206.5	0	695,103	0.0682	47,383	47,383	111,671	0.4367	303,552	303,552	
300	Comanche	Comanche County	313.0	0	936,283	0.0000	0	0	145,549	0.2658	248,872	248,872	
462	Cowley	Central	284.7	565,082	907,277	0.5777	524,116	(40,965)	50,611	0.7447	675,654	110,572	
463	Cowley	Udall	331.7	494,127	928,029	0.4363	404,887	(89,240)	67,555	0.6592	611,786	117,659	
465	Cowley	Winfield	2,164.1	2,837,878	4,821,269	0.5672	2,734,411	(103,466)	51,894	0.7382	3,559,223	721,346	
470	Cowley	Arkansas City	2,696.1	4,467,083	6,281,908	0.7242	4,549,213	82,130	33,055	0.8333	5,234,483	767,400	

Cost of Constitutionally Equalized Hold Harmless

USD#	County Name	USD Name	Block Grant Aid			81.2 Percentile Aid		Change from Block Grant Col F	Assessedvalreport2015 2015-16	94.4 Percentile Aid		Change from Block Grant Col J	
			Col A	Col B	Col C	Col D	Col E			Col G	Col H		Col I
			KSDE Spreadsheet Number:	SF16-150, Col 1	SF16-150, Col 2	SF16-150, Col 2a	SF16-150, Col 2b	SF16-150, Col 3	SF16-150, Col 4	2015-16	Calculated	Calculated	Calculated
			2015-16 Est.	Block Grant	2015-16	LOB Aid Rate	Old Formula	Difference (Col 3 - Col 2)	LOB/BI	Aid Rate at	Aid at	Aid Increase Over Block Grant (Col I - Col B)	
9/20 FTE Enroll	Est LOB	Legal	Old Formula	Est LOB	Valuation	94.4 Percentile	94.4 Percentile	1- (G ÷ 198,244)	(Col C x Col H)	(Col I - Col B)			
(incl 4yr AR/Virt)	State Aid	LOB Budget	81.20%	State Aid	Per Pupil								
471	Cowley	Dexter	141.5	226,923	425,000	0.5650	240,112	13,189	52,134	0.7370	313,234	86,311	
246	Crawford	Northeast	470.0	946,934	1,383,416	0.6649	919,824	(27,110)	40,159	0.7974	1,103,171	156,238	
247	Crawford	Cherokee	512.6	976,143	1,684,619	0.4795	807,718	(168,425)	62,381	0.6853	1,154,527	178,384	
248	Crawford	Girard	993.7	1,594,679	2,335,075	0.6912	1,613,888	19,209	37,012	0.8133	1,899,113	304,434	
249	Crawford	Frontenac Public Schools	875.7	1,515,420	2,034,196	0.7574	1,540,603	25,184	29,079	0.8533	1,735,816	220,396	
250	Crawford	Pittsburg	2,943.8	3,528,590	6,364,720	0.6010	3,824,985	296,396	47,820	0.7588	4,829,434	1,300,844	
294	Decatur	Oberlin	311.0	49,926	904,293	0.0000	0	(49,926)	142,677	0.2803	253,471	203,545	
393	Dickinson	Solomon	302.6	303,448	875,358	0.3265	285,803	(17,645)	80,712	0.5929	518,968	215,520	
435	Dickinson	Abilene	1,537.9	1,690,715	3,137,115	0.5771	1,810,554	119,839	50,675	0.7444	2,335,200	644,486	
473	Dickinson	Chapman	1,035.7	870,302	2,475,710	0.3923	971,161	100,858	72,830	0.6326	1,566,200	695,898	
481	Dickinson	Rural Vista	302.0	141,353	921,368	0.1224	112,799	(28,554)	105,168	0.4695	432,583	291,230	
487	Dickinson	Herington	434.0	712,091	1,231,439	0.6336	780,196	68,105	43,914	0.7785	958,660	246,569	
111	Doniphan	Doniphan West Schools	317.0	0	1,005,747	0.0000	0	0	182,556	0.0791	79,589	79,589	
114	Doniphan	Riverside	633.8	791,270	1,747,132	0.5650	987,127	195,856	52,131	0.7370	1,287,704	496,434	
429	Doniphan	Troy Public Schools	326.0	390,485	846,088	0.4338	367,074	(23,411)	67,848	0.6578	556,521	166,036	
348	Douglas	Baldwin City	1,313.7	1,359,877	2,824,943	0.5052	1,427,059	67,182	59,301	0.7009	1,979,913	620,036	
491	Douglas	Eudora	1,656.8	2,082,850	3,093,344	0.7007	2,167,419	84,569	35,871	0.8191	2,533,616	450,766	
497	Douglas	Lawrence	11,463.0	4,241,179	23,297,182	0.2479	5,775,047	1,533,869	90,133	0.5453	12,704,939	8,463,760	
347	Edwards	Kinsley-Offerle	324.5	297,329	1,032,998	0.3287	339,538	42,208	80,449	0.5942	613,797	316,467	
502	Edwards	Lewis	113.0	0	378,223	0.0000	0	0	172,004	0.1324	50,062	50,062	
282	Elk	West Elk	337.0	439,852	1,034,400	0.5047	522,105	82,254	59,352	0.7006	724,715	284,863	
283	Elk	Elk Valley	118.7	156,179	530,290	0.0318	16,846	(139,334)	116,033	0.4147	219,910	63,730	
388	Ellis	Ellis	418.4	128,881	846,000	0.3947	333,938	205,057	72,536	0.6341	536,455	407,574	
432	Ellis	Victoria	286.5	0	739,614	0.1439	106,456	106,456	102,591	0.4825	356,866	356,866	
489	Ellis	Hays	2,887.9	317,906	5,850,530	0.1415	827,581	509,675	102,888	0.4810	2,814,125	2,496,219	
112	Ellsworth	Central Plains	485.6	0	1,304,810	0.0000	0	0	178,259	0.1008	131,536	131,536	
327	Ellsworth	Ellsworth	602.6	527,985	1,481,000	0.3695	547,267	19,283	75,556	0.6189	916,553	388,568	
363	Finney	Holcomb	965.3	0	2,150,000	0.0000	0	0	136,268	0.3126	672,142	672,142	
457	Finney	Garden City	7,281.8	9,235,555	16,000,000	0.6267	10,027,145	791,590	44,737	0.7743	12,389,371	3,153,816	
381	Ford	Spearville	342.5	362,981	884,315	0.3918	346,469	(16,512)	72,887	0.6323	559,184	196,203	
443	Ford	Dodge City	6,505.5	11,193,952	16,008,101	0.7201	11,527,252	333,300	33,545	0.8308	13,299,399	2,105,447	
459	Ford	Bucklin	221.8	0	670,000	0.0000	0	0	126,953	0.3596	240,941	240,941	
287	Franklin	West Franklin	566.5	604,893	1,694,000	0.4010	679,378	74,485	71,778	0.6379	1,080,654	475,762	
288	Franklin	Central Heights	538.0	959,040	1,592,996	0.6103	972,174	13,134	46,704	0.7644	1,217,705	258,665	
289	Franklin	Wellsville	753.0	811,863	1,833,608	0.4537	831,821	19,958	65,474	0.6697	1,228,021	416,159	
290	Franklin	Ottawa	2,348.1	2,815,820	5,069,420	0.5775	2,927,801	111,981	50,627	0.7446	3,774,797	958,977	
475	Geary	Geary County Schools	7,313.7	13,470,371	17,546,515	0.7586	13,309,952	(160,420)	28,935	0.8540	14,985,485	1,515,114	
291	Gove	Grinnell Public Schools	85.5	0	212,672	0.0000	0	0	252,109	-	0	-	
292	Gove	Wheatland	102.0	0	405,823	0.0000	0	0	161,555	0.1851	75,106	75,106	
293	Gove	Quinter Public Schools	272.0	205,974	860,964	0.3637	313,115	107,140	76,257	0.6153	529,785	323,811	
281	Graham	Graham County	360.5	0	1,005,053	0.0000	0	0	121,334	0.3880	389,916	389,916	
214	Grant	Ulysses	1,684.3	0	3,649,066	0.1375	501,843	501,843	103,359	0.4786	1,746,549	1,746,549	
102	Gray	Cimmaron-Ensign	624.5	612,781	1,425,000	0.3718	529,844	(82,936)	75,281	0.6203	883,873	271,092	
371	Gray	Montezuma	223.5	204,764	691,455	0.3031	209,551	4,787	83,588	0.5784	399,909	195,145	
476	Gray	Copeland	96.2	0	418,312	0.0000	0	0	200,987	-	0	-	
477	Gray	Ingalls	231.0	16,257	674,060	0.2333	157,257	140,999	91,881	0.5365	361,649	345,392	
200	Greeley	Greeley County Schools	245.0	0	737,264	0.0000	0	0	123,709	0.3760	277,192	277,192	

Cost of Constitutionally Equalized Hold Harmless

USD#	County Name	USD Name	Block Grant Aid		81.2 Percentile Aid		Change from Block Grant SF16-150, Col 4 Difference (Col 3 - Col 2)	Assessedvalreport2015 Col G 2015-16 LOB/BI Valuation Per Pupil	94.4 Percentile Aid		Change from Block Grant Col J Calculated Aid Increase Over Block Grant (Col I - Col B)		
			Col A	Col B	Col C	Col D			Col E	Col F		Col H	Col I
			Col A	Col B	Col C	Col D			Col E	Col F		Col H	Col I
			Col A	Col B	Col C	Col D			Col E	Col F		Col H	Col I
		KSDE Spreadsheet Number:	SF16-150, Col 1	SF16-150, Col 2	SF16-150, Col 2a	SF16-150, Col 2b	SF16-150, Col 3	SF16-150, Col 4	Assessedvalreport2015	Calculated	Calculated	Calculated	
			2015-16 Est. 9/20 FTE Enroll	2016-17 Block Grant Est LOB	2015-16 Legal LOB Budget	2016-17 Est LOB Aid Rate Old Formula	2016-17 Est. Old Formula Est LOB			Aid Rate at 94.4 Percentile	Aid at 94.4 Percentile (Col C x Col H)	Aid Increase Over Block Grant (Col I - Col B)	
			(incl 4yr AR/Virt)	State Aid	LOB Budget	81.20%	State Aid			1- (G ÷ 198,244)	(Col C x Col H)	(Col I - Col B)	
386	Greenwood	Madison-Virgil	222.0	259,297	664,000	0.3984	264,524	5,227	72,098	0.6363	422,514	163,217	
389	Greenwood	Eureka	606.5	959,523	1,724,538	0.5603	966,266	6,744	52,693	0.7342	1,266,158	306,635	
390	Greenwood	Hamilton	76.5	7,136	288,957	0.0192	5,552	(1,584)	117,537	0.4071	117,637	110,501	
494	Hamilton	Syracuse	503.0	214,295	1,423,018	0.2923	415,905	201,610	84,814	0.5722	814,212	599,917	
361	Harper	Anthony-Harper	809.2	80,374	2,254,448	0.0000	0	(80,374)	125,547	0.3667	826,722	746,348	
511	Harper	Attica	151.5	74,731	481,387	0.3082	148,347	73,616	82,909	0.5818	280,062	205,331	
369	Harvey	Burrton	242.0	164,402	696,502	0.4385	305,434	141,032	67,287	0.6606	460,099	295,697	
373	Harvey	Newton	3,332.4	4,283,802	6,911,599	0.6105	4,219,743	(64,059)	46,688	0.7645	5,283,866	1,000,064	
439	Harvey	Sedgwick Public Schools	460.5	719,889	1,138,034	0.6756	768,850	48,961	38,961	0.8035	914,373	194,485	
440	Harvey	Halstead	742.5	1,045,439	1,883,765	0.5151	970,338	(75,101)	58,110	0.7069	1,331,592	286,154	
460	Harvey	Hesston	774.1	1,071,929	1,954,110	0.5245	1,024,918	(47,010)	56,985	0.7126	1,392,408	320,479	
374	Haskell	Sublette	440.7	0	1,352,892	0.0000	0	0	168,780	0.1486	201,075	201,075	
507	Haskell	Satanta	299.5	0	912,132	0.0000	0	0	227,394	-	0	-	
227	Hodgeman	Hodgeman County Schools	286.5	0	820,208	0.0000	0	0	137,764	0.3051	250,227	250,227	
335	Jackson	North Jackson	361.5	616,404	1,035,405	0.5502	569,707	(46,697)	53,901	0.7281	753,888	137,484	
336	Jackson	Holton	1,065.8	1,720,775	2,554,123	0.6655	1,699,884	(20,891)	40,081	0.7978	2,037,730	316,955	
337	Jackson	Royal Valley	812.4	1,641,442	2,287,502	0.6900	1,578,269	(63,173)	37,156	0.8126	1,858,766	217,324	
338	Jefferson	Valley Falls	363.5	680,424	1,056,443	0.6074	641,672	(38,752)	47,050	0.7627	805,711	125,287	
339	Jefferson	Jefferson County North	424.5	760,241	1,171,469	0.6232	730,067	(30,173)	45,155	0.7722	904,639	144,398	
340	Jefferson	Jefferson West	835.7	1,204,130	2,035,421	0.6175	1,256,950	52,820	45,834	0.7688	1,564,830	360,700	
341	Jefferson	Oskaloosa Public Schools	543.8	894,446	1,565,231	0.5949	931,226	36,780	48,542	0.7551	1,181,971	287,525	
342	Jefferson	McLouth	455.6	609,626	1,340,050	0.4392	588,564	(21,062)	67,205	0.6610	885,772	276,146	
343	Jefferson	Perry Public Schools	743.5	633,229	2,024,282	0.3242	656,313	23,084	80,985	0.5915	1,197,336	564,107	
107	Jewell	Rock Hills	274.0	21,459	700,000	0.0000	0	(21,459)	145,396	0.2666	186,605	165,145	
229	Johnson	Blue Valley	21,606.5	2,407,372	48,519,957	0.0000	0	(2,407,372)	122,355	0.3828	18,573,623	16,166,251	
230	Johnson	Spring Hill	3,421.2	3,029,906	5,261,457	0.6122	3,220,942	191,036	46,477	0.7656	4,027,953	998,047	
231	Johnson	Gardner Edgerton	5,457.2	6,243,754	11,075,000	0.5995	6,639,018	395,264	48,001	0.7579	8,393,421	2,149,667	
232	Johnson	De Soto	6,728.8	6,580,982	13,812,173	0.4550	6,284,568	(296,414)	65,312	0.6705	9,261,687	2,680,705	
233	Johnson	Olathe	27,838.8	28,170,395	64,120,804	0.4253	27,272,334	(898,060)	68,869	0.6526	41,845,667	13,675,273	
512	Johnson	Shawnee Mission Pub Sch	26,471.6	3,040,285	59,788,008	0.0263	1,572,537	(1,467,748)	116,688	0.4114	24,596,382	21,556,096	
215	Kearny	Lakin	610.0	0	1,622,083	0.0000	0	0	149,905	0.2438	395,519	395,519	
216	Kearny	Deerfield	188.5	0	741,598	0.0000	0	0	159,000	0.1980	146,804	146,804	
331	Kingman	Kingman - Norwich	927.2	740,864	2,349,718	0.4328	1,017,065	276,201	67,968	0.6572	1,544,121	803,257	
332	Kingman	Cunningham	145.5	0	537,156	0.0000	0	0	467,965	-	0	-	
422	Kiowa	Kiowa County	340.7	0	711,197	0.0000	0	0	140,664	0.2904	206,566	206,566	
474	Kiowa	Haviland	96.0	0	379,947	0.0000	0	0	193,265	0.0251	9,543	9,543	
503	Labette	Parsons	1,225.5	1,835,598	2,939,784	0.6407	1,883,483	47,885	43,060	0.7828	2,301,243	465,646	
504	Labette	Oswego	446.0	927,225	1,226,392	0.7749	950,279	23,054	26,981	0.8639	1,059,480	132,255	
505	Labette	Chetopa-St. Paul	439.3	868,322	1,225,972	0.7007	859,040	(9,281)	35,868	0.8191	1,004,159	135,838	
506	Labette	Labette County	1,478.2	2,308,341	3,375,549	0.6946	2,344,801	36,459	36,594	0.8154	2,752,455	444,114	
468	Lane	Healy Public Schools	69.0	0	306,623	0.0000	0	0	173,120	0.1267	38,860	38,860	
482	Lane	Dighton	217.0	0	683,897	0.0000	0	0	175,028	0.1171	80,090	80,090	
207	Leavenworth	Ft Leavenworth	1,599.5	3,424,125	3,539,416	0.9870	3,493,557	69,432	1,553	0.9922	3,511,694	87,569	
449	Leavenworth	Easton	599.6	893,861	1,687,280	0.5036	849,740	(44,121)	59,487	0.6999	1,180,982	287,121	
453	Leavenworth	Leavenworth	3,602.3	4,297,821	7,894,175	0.5699	4,499,261	201,442	51,537	0.7400	5,841,928	1,544,106	
458	Leavenworth	Basehor-Linwood	2,356.4	1,909,723	3,882,569	0.5303	2,058,905	149,182	56,306	0.7160	2,779,827	870,104	
464	Leavenworth	Tonganoxie	1,897.4	2,016,958	3,684,608	0.5648	2,081,220	64,263	52,149	0.7369	2,715,350	698,392	

Cost of Constitutionally Equalized Hold Harmless

USD#	County Name	USD Name	Col A	Block Grant Aid	Col C	81.2 Percentile Aid		Change from Block Grant	Col G	94.4 Percentile Aid		Change from Block Grant
			Col B	Col D	Col E	Col F	Col H	Col I	Col J			
			Col 1	Col 2	Col 2a	Col 2b	Col 3	Col 4	Col 5	Col 6	Col 7	
			Col 1	Col 2	Col 2a	Col 2b	Col 3	Col 4	Col 5	Col 6	Col 7	
KSDE Spreadsheet Number:			SF16-150, Col 1	SF16-150, Col 2	SF16-150, Col 2a	SF16-150, Col 2b	SF16-150, Col 3	SF16-150, Col 4	Assessedvalreport2015	Calculated	Calculated	Calculated
			2016-17	2016-17	2016-17	2016-17 Est	2016-17 Est		2015-16			
			2015-16 Est.	Block Grant	2015-16	LOB Aid Rate	Old Formula		LOB/BI	Aid Rate at	Aid at	Aid Increase
			9/20 FTE Enroll	Est LOB	Legal	Old Formula	Est LOB	Difference	Valuation	94.4 Percentile	94.4 Percentile	Over Block Grant
			(incl 4yr AR/Virt)	State Aid	LOB Budget	81.20%	State Aid	(Col 3 - Col 2)	Per Pupil	1- (G ÷ 198,244)	(Col C x Col H)	(Col I - Col B)
469	Leavenworth	Lansing	2,572.3	2,841,642	4,884,132	0.6104	2,981,296	139,654	46,689	0.7645	3,733,855	892,213
298	Lincoln	Lincoln	347.0	337,105	996,229	0.1879	187,234	(149,872)	97,317	0.5091	507,186	170,081
299	Lincoln	Sylvan Grove	228.8	72,558	553,819	0.0000	0	(72,558)	125,013	0.3694	204,579	132,021
344	Linn	Pleasanton	338.5	676,857	987,719	0.5858	578,560	(98,297)	49,643	0.7496	740,380	63,522
346	Linn	Jayhawk	542.6	660,809	1,534,596	0.1006	154,304	(506,505)	107,790	0.4563	700,201	39,392
362	Linn	Prairie View	856.9	0	2,459,649	0.0000	0	0	196,848	0.0070	17,316	17,316
274	Logan	Oakley	387.8	0	1,021,941	0.0000	0	0	132,252	0.3329	340,188	340,188
275	Logan	Triplains	69.5	0	323,981	0.0000	0	0	373,588	-	0	-
251	Lyon	North Lyon County	415.0	0	1,211,303	0.0000	0	0	220,913	-	0	-
252	Lyon	Southern Lyon County	495.0	444,165	1,350,252	0.3711	501,088	56,923	75,366	0.6198	836,927	392,762
253	Lyon	Emporia	4,391.2	6,177,617	9,558,122	0.6655	6,361,143	183,525	40,084	0.7978	7,625,527	1,447,910
397	Marion	Centre	301.8	367,631	764,141	0.5741	438,679	71,048	51,042	0.7425	567,397	199,766
398	Marion	Peabody-Burns	245.4	125,290	906,437	0.1759	159,464	34,174	98,757	0.5018	454,887	329,597
408	Marion	Marion-Florence	502.8	593,090	1,349,977	0.4616	623,101	30,011	64,526	0.6745	910,576	317,485
410	Marion	Durham-Hillsboro-Lehigh	529.3	655,635	1,564,426	0.4259	666,212	10,577	68,806	0.6529	1,021,450	365,815
411	Marion	Goessel	266.0	452,551	815,000	0.5552	452,510	(42)	53,302	0.7311	595,872	143,321
364	Marshall	Marysville	693.5	173,754	1,803,805	0.0275	49,634	(124,120)	116,542	0.4121	743,397	569,643
380	Marshall	Vermillion	530.0	641,680	1,314,991	0.4231	556,367	(85,313)	69,136	0.6513	856,398	214,718
498	Marshall	Valley Heights	375.0	678,070	1,173,503	0.5437	638,020	(40,049)	54,684	0.7242	849,800	171,730
400	McPherson	Smoky Valley	1,031.9	995,360	2,331,628	0.4461	1,040,194	44,834	66,376	0.6652	1,550,948	555,588
418	McPherson	McPherson	2,308.4	1,141,453	5,028,614	0.2560	1,287,482	146,028	89,600	0.5480	2,755,849	1,614,395
419	McPherson	Canton-Galva	361.5	268,640	1,151,022	0.2406	276,907	8,267	91,009	0.5409	622,614	353,974
423	McPherson	Moundridge	385.7	121,534	1,153,795	0.0110	12,703	(108,831)	119,016	0.3996	461,111	339,576
448	McPherson	Inman	417.8	316,169	1,196,840	0.2497	298,820	(17,349)	89,919	0.5464	653,981	337,812
225	Meade	Fowler	133.0	89,000	577,905	0.0299	17,288	(71,713)	116,255	0.4136	239,008	150,008
226	Meade	Meade	378.0	0	1,138,479	0.0000	0	0	155,929	0.2135	243,010	243,010
367	Miami	Osawatomie	1,130.5	1,979,284	3,027,917	0.6412	1,941,370	(37,914)	43,004	0.7831	2,371,092	391,808
368	Miami	Paola	1,941.0	1,383,034	4,307,408	0.4348	1,873,059	490,025	67,728	0.6584	2,835,828	1,452,794
416	Miami	Louisburg	1,672.1	1,266,668	3,528,496	0.4360	1,538,453	271,785	67,589	0.6591	2,325,502	1,058,834
272	Mitchell	Waconda	298.5	197,983	868,923	0.1698	147,514	(50,469)	99,495	0.4981	432,827	234,843
273	Mitchell	Beloit	767.5	632,890	1,868,516	0.3698	691,041	58,151	75,519	0.6191	1,156,725	523,835
436	Montgomery	Caney Valley	745.5	718,988	1,653,300	0.4229	699,116	(19,872)	69,164	0.6511	1,076,490	357,502
445	Montgomery	Coffeyville	1,661.4	1,179,012	3,946,454	0.3484	1,374,818	195,806	78,091	0.6061	2,391,883	1,212,872
446	Montgomery	Independence	1,934.9	2,229,386	4,108,647	0.5052	2,075,483	(153,903)	59,303	0.7009	2,879,586	650,200
447	Montgomery	Cherryvale	852.6	1,513,264	2,013,841	0.7615	1,533,490	20,226	28,585	0.8558	1,723,466	210,202
417	Morris	Morris County	716.2	449,981	1,782,072	0.3091	550,766	100,786	82,802	0.5823	1,037,740	587,759
217	Morton	Rolla	164.0	0	588,359	0.0000	0	0	206,211	-	0	-
218	Morton	Elkhart	1,052.3	609,411	1,288,319	0.6164	794,149	184,738	45,942	0.7683	989,761	380,350
113	Nemaha	Prairie Hills	1,106.2	706,679	2,488,805	0.2890	719,355	12,676	85,202	0.5702	1,419,161	712,482
115	Nemaha	Nemaha Central	575.5	15,619	1,115,000	0.0000	0	(15,619)	121,261	0.3883	432,980	417,361
101	Neosho	Erie-Galesburg	510.5	642,776	1,539,410	0.4372	672,968	30,193	67,451	0.6598	1,015,640	372,865
413	Neosho	Chanute Public Schools	1,755.3	2,282,608	4,090,402	0.5835	2,386,644	104,036	49,916	0.7482	3,060,469	777,861
106	Ness	Western Plains	104.0	0	484,121	0.0000	0	0	324,521	-	0	-
303	Ness	Ness City	281.1	0	771,787	0.0000	0	0	140,609	0.2907	224,381	224,381
211	Norton	Norton Community Schools	677.7	799,165	1,759,037	0.4369	768,552	(30,614)	67,480	0.6596	1,160,282	361,117
212	Norton	Northern Valley	163.0	165,709	585,990	0.2944	172,524	6,815	84,557	0.5735	336,047	170,338
420	Osage	Osage City	645.2	1,007,865	1,623,808	0.6337	1,029,044	21,178	43,895	0.7786	1,264,269	256,404

KSDE SF16-150: <http://www.ksde.org/Portals/0/School%20Finance/Action%20Items/SF16-150.xlsx>

KSDE Assessedvalreport2015: http://www.ksde.org/Portals/0/School%20Finance/reports_and_publications/assessedvalreport2015.xlsx

Cost of Constitutionally Equalized Hold Harmless

USD#	County Name	USD Name	Block Grant Aid		81.2 Percentile Aid		Change from Block Grant Col F SF16-150, Col 4 Difference (Col 3 - Col 2)	Assessedvalreport2015 Col G Per Pupil	94.4 Percentile Aid		Change from Block Grant Col J Calculated Aid Increase Over Block Grant (Col I - Col B)	
			Col A	Col B	Col C	Col D			Col E	Col H		Col I
			Col A	Col B	Col C	Col D			Col E	Col H		Col I
			Col A	Col B	Col C	Col D			Col E	Col H		Col I
		KSDE Spreadsheet Number:	SF16-150, Col 1	SF16-150, Col 2	SF16-150, Col 2a	SF16-150, Col 2b	SF16-150, Col 3	SF16-150, Col 4	Assessedvalreport2015	Calculated	Calculated	Calculated
			2015-16 Est.	Block Grant	2015-16 Legal	2016-17 Est	2016-17 Est.		2015-16 LOB/BI	Aid Rate at	Aid at	
			9/20 FTE Enroll	Est LOB	LOB Budget	Old Formula	Est LOB		Valuation	94.4 Percentile	94.4 Percentile	
			(incl 4yr AR/Virt)	State Aid	LOB Budget	81.20%	State Aid			1- (G ÷ 198,244)	(Col C x Col H)	
421	Osage	Lyndon	396.5	638,786	1,111,848	0.5799	644,760	5,974	50,345	0.7460	829,490	190,704
434	Osage	Santa Fe Trail	986.2	1,468,105	2,562,170	0.5851	1,499,133	31,028	49,721	0.7492	1,919,557	451,452
454	Osage	Burlingame Public School	299.0	538,979	812,000	0.6659	540,709	1,730	40,039	0.7980	648,003	109,024
456	Osage	Marais Des Cygnes Valley	234.6	316,679	670,000	0.3791	254,012	(62,667)	74,406	0.6247	418,533	101,854
392	Osborne	Osborne County	274.6	234,927	845,508	0.2589	218,871	(16,056)	88,818	0.5520	466,702	231,775
239	Ottawa	North Ottawa County	601.4	834,184	1,698,503	0.4766	809,504	(24,680)	62,724	0.6836	1,161,097	326,914
240	Ottawa	Twin Valley	573.7	911,180	1,632,260	0.5129	837,188	(73,991)	58,374	0.7055	1,151,634	240,454
495	Pawnee	Ft Lamed	856.0	1,128,043	2,307,743	0.4493	1,036,883	(91,161)	65,995	0.6671	1,539,500	411,456
496	Pawnee	Pawnee Heights	144.5	85,280	442,999	0.1267	56,124	(29,157)	104,657	0.4721	209,130	123,850
110	Phillips	Thunder Ridge Schools	216.5	258,803	767,887	0.2401	184,389	(74,413)	91,063	0.5407	415,159	156,356
325	Phillips	Phillipsburg	605.0	855,375	1,525,889	0.5990	913,956	58,582	48,060	0.7576	1,155,972	300,597
326	Phillips	Logan	147.0	46,844	565,637	0.1688	95,486	48,642	99,610	0.4975	281,427	234,584
320	Pottawatomie	Wamego	1,470.1	1,618,722	3,002,851	0.5399	1,621,228	2,506	55,139	0.7219	2,167,651	548,929
321	Pottawatomie	Kaw Valley	1,112.5	0	2,634,833	0.0000	0	0	282,840	-	0	-
322	Pottawatomie	Onaga-Havensville-Wheaton	288.0	346,894	840,540	0.3832	322,066	(24,828)	73,921	0.6271	527,119	180,225
323	Pottawatomie	Rock Creek	944.1	1,064,380	1,999,750	0.5545	1,108,798	44,419	53,392	0.7307	1,461,164	396,784
382	Pratt	Pratt	1,085.6	869,827	2,610,764	0.3401	887,850	18,023	79,086	0.6011	1,569,251	699,424
438	Pratt	Skyline Schools	394.5	375,638	1,080,330	0.3272	353,468	(22,170)	80,630	0.5933	640,937	265,299
105	Rawlins	Rawlins County	338.5	237,401	923,233	0.1832	169,173	(68,228)	97,880	0.5063	467,399	229,998
308	Reno	Hutchinson Public Schools	4,724.9	6,318,368	10,287,770	0.6253	6,433,236	114,868	44,901	0.7735	7,957,679	1,639,312
309	Reno	Nickerson	1,079.3	1,214,420	2,769,732	0.4573	1,266,631	52,211	65,036	0.6719	1,861,098	646,678
310	Reno	Fairfield	287.0	0	930,708	0.0000	0	0	142,713	0.2801	260,703	260,703
311	Reno	Pretty Prairie	251.5	347,846	765,242	0.3794	290,338	(57,508)	74,372	0.6248	478,159	130,314
312	Reno	Haven Public Schools	854.5	788,533	2,248,779	0.3318	746,041	(42,492)	80,092	0.5960	1,340,259	551,726
313	Reno	Buhler	2,185.3	1,578,518	4,617,490	0.4044	1,867,131	288,613	71,381	0.6399	2,954,881	1,376,362
109	Republic	Republic County	466.0	241,846	1,280,000	0.1788	228,923	(12,923)	98,407	0.5036	644,617	402,771
426	Republic	Pike Valley	211.5	206,973	686,149	0.2495	171,174	(35,799)	89,943	0.5463	374,843	167,870
376	Rice	Sterling	511.0	728,472	1,337,550	0.5511	737,093	8,621	53,799	0.7286	974,570	246,098
401	Rice	Chase-Raymond	162.0	0	579,066	0.0000	0	0	123,558	0.3767	218,155	218,155
405	Rice	Lyons	789.5	1,048,804	2,053,522	0.6067	1,245,965	197,162	47,128	0.7623	1,565,349	516,545
444	Rice	Little River	314.5	0	911,216	0.0000	0	0	153,320	0.2266	206,488	206,488
378	Riley	Riley County	671.4	779,615	1,679,444	0.4249	713,623	(65,992)	68,918	0.6524	1,095,599	315,984
383	Riley	Manhattan-Ogden	5,982.6	1,536,205	13,254,291	0.1370	1,815,667	279,462	103,423	0.4783	6,339,569	4,803,364
384	Riley	Blue Valley	182.2	62,896	671,635	0.1134	76,159	13,263	106,251	0.4640	311,666	248,770
269	Rooks	Palco	105.5	0	375,105	0.0000	0	0	206,623	-	0	-
270	Rooks	Plainville	335.9	0	962,024	0.1561	150,216	150,216	101,127	0.4899	471,281	471,281
271	Rooks	Stockton	302.0	80,629	834,528	0.1335	111,429	30,800	103,838	0.4762	397,410	316,781
395	Rush	LaCrosse	281.5	137,782	790,000	0.2303	181,947	44,165	92,239	0.5347	422,428	284,646
403	Rush	Otis-Bison	232.1	0	685,444	0.0374	25,629	25,629	115,359	0.4181	286,582	286,582
399	Russell	Paradise	113.5	0	446,473	0.0000	0	0	200,016	-	0	-
407	Russell	Russell County	792.5	17,107	2,111,500	0.2843	600,222	583,115	85,774	0.5673	1,197,923	1,180,816
305	Saline	Salina	6,965.9	6,499,785	15,002,490	0.4749	7,124,090	624,305	62,933	0.6825	10,239,946	3,740,161
306	Saline	Southeast Of Saline	670.5	255,415	1,717,612	0.1645	282,478	27,064	100,131	0.4949	850,065	594,650
307	Saline	El-Saline	448.5	770,819	1,233,338	0.5318	655,853	(114,965)	56,112	0.7170	884,245	113,426
466	Scott	Scott County	935.5	197,992	2,096,672	0.2022	423,877	225,884	95,612	0.5177	1,085,456	887,464
259	Sedgwick	Wichita	47,656.9	55,048,212	111,369,465	0.5425	60,417,123	5,368,911	54,828	0.7234	80,568,447	25,520,235
260	Sedgwick	Derby	6,480.9	5,586,707	12,767,588	0.4985	6,365,261	778,553	60,110	0.6968	8,896,321	3,309,614

KSDE SF16-150: <http://www.ksde.org/Portals/0/School%20Finance/Action%20Items/SF16-150.xlsx>

KSDE Assessedvalreport2015: http://www.ksde.org/Portals/0/School%20Finance/reports_and_publications/assessedvalreport2015.xlsx

Cost of Constitutionally Equalized Hold Harmless

USD#	County Name	USD Name	Block Grant Aid			81.2 Percentile Aid		Change from Block Grant Col F SF16-150, Col 4 Difference (Col 3 - Col 2)	Assessedvalreport2015 2015-16 LOB/BI Valuation Per Pupil	94.4 Percentile Aid		Change from Block Grant Col J Calculated Aid Increase Over Block Grant (Col I - Col B)		
			Col A	Col B	Col C	Col D	Col E			Col G	Col H		Col I	
			KSDE Spreadsheet Number:	SF16-150, Col 1	SF16-150, Col 2	SF16-150, Col 2a	SF16-150, Col 2b			SF16-150, Col 3	2015-16		Calculated	Calculated
			2015-16 Est.	Block Grant	2015-16	LOB Aid Rate	Old Formula			LOB/BI	Aid Rate at		Aid at	
9/20 FTE Enroll	Est LOB	Legal	Old Formula	Est LOB	81.20%	State Aid	94.4 Percentile	94.4 Percentile	1- (G ÷ 198,244)	(Col C x Col H)	(Col I - Col B)			
261	Sedgwick	Haysville	5,241.9	8,392,482	11,069,181	0.7808	8,642,440	249,958	26,273	0.8675	9,602,201	1,209,718		
262	Sedgwick	Valley Center Pub Sch	2,723.6	3,160,561	5,297,870	0.6289	3,332,064	171,503	44,467	0.7757	4,109,528	948,967		
263	Sedgwick	Mulvane	1,700.2	1,147,063	3,411,536	0.4473	1,525,863	378,800	66,278	0.6657	2,270,971	1,123,907		
264	Sedgwick	Clearwater	1,093.0	1,331,029	2,471,795	0.5603	1,384,918	53,889	52,695	0.7342	1,814,771	483,742		
265	Sedgwick	Goddard	5,334.1	5,973,671	10,178,501	0.6174	6,284,476	310,805	45,848	0.7687	7,824,538	1,850,867		
266	Sedgwick	Maize	6,883.0	6,541,868	12,502,460	0.5347	6,684,871	143,003	55,763	0.7187	8,985,690	2,443,822		
267	Sedgwick	Renwick	1,827.0	1,851,535	3,900,441	0.4740	1,848,751	(2,784)	63,037	0.6820	2,660,181	808,646		
268	Sedgwick	Cheney	739.6	1,124,771	1,761,337	0.6508	1,146,340	21,569	41,844	0.7889	1,389,568	264,796		
480	Seward	Liberal	4,739.5	6,881,210	9,978,000	0.7171	7,154,772	273,563	33,908	0.8290	8,271,341	1,390,131		
483	Seward	Kismet-Plains	682.0	0	1,379,609	0.1198	165,251	165,251	105,485	0.4679	645,521	645,521		
345	Shawnee	Seaman	3,650.4	3,330,695	7,475,889	0.4702	3,515,351	184,655	63,488	0.6797	5,081,718	1,751,023		
372	Shawnee	Silver Lake	662.6	953,321	1,592,469	0.6002	955,766	2,445	47,915	0.7583	1,207,578	254,257		
437	Shawnee	Auburn Washburn	6,015.0	3,061,829	11,614,736	0.3579	4,157,491	1,095,662	76,943	0.6119	7,106,783	4,044,954		
450	Shawnee	Shawnee Heights	3,438.8	3,453,761	6,967,765	0.5220	3,637,151	183,390	57,284	0.7110	4,954,387	1,500,627		
501	Shawnee	Topeka Public Schools	13,100.0	18,003,092	30,562,561	0.6246	19,088,566	1,085,474	44,991	0.7731	23,626,457	5,623,365		
412	Sheridan	Hoxie Community Schools	355.3	64,249	887,978	0.0636	56,505	(7,744)	112,214	0.4340	385,347	321,098		
352	Sherman	Goodland	882.0	857,589	2,408,048	0.2880	693,494	(164,095)	85,327	0.5696	1,371,589	514,000		
237	Smith	Smith Center	369.5	395,743	1,211,171	0.2654	321,487	(74,257)	88,030	0.5560	673,351	277,608		
349	Stafford	Stafford	244.4	234,369	740,990	0.2809	208,134	(26,235)	86,178	0.5653	418,875	184,506		
350	Stafford	St John-Hudson	331.5	0	981,774	0.1445	141,868	141,868	102,523	0.4828	474,046	474,046		
351	Stafford	Macksville	215.0	0	803,447	0.0000	0	0	180,271	0.0907	72,840	72,840		
452	Stanton	Stanton County	430.2	0	1,212,863	0.0000	0	0	147,006	0.2585	313,477	313,477		
209	Stevens	Moscow Public Schools	167.2	0	674,130	0.0000	0	0	238,100	-	0	-		
210	Stevens	Hugoton Public Schools	1,041.4	0	2,554,725	0.0051	12,947	12,947	119,232	0.3986	1,018,204	1,018,204		
353	Sumner	Wellington	1,545.0	2,258,503	3,471,792	0.6353	2,205,628	(52,875)	43,706	0.7795	2,706,388	447,885		
356	Sumner	Conway Springs	476.2	796,874	1,248,630	0.6258	781,400	(15,474)	44,843	0.7738	966,186	169,312		
357	Sumner	Belle Plaine	601.7	1,087,209	1,588,804	0.6905	1,097,068	9,858	37,151	0.8126	1,291,060	203,850		
358	Sumner	Oxford	345.6	487,828	925,000	0.6749	624,255	136,427	38,963	0.8035	743,198	255,369		
359	Sumner	Argonia Public Schools	157.0	94,331	510,140	0.2094	106,834	12,503	94,743	0.5221	266,339	172,008		
360	Sumner	Caldwell	230.5	321,387	772,000	0.3726	287,681	(33,706)	75,182	0.6208	479,226	157,839		
509	Sumner	South Haven	193.5	298,596	659,995	0.6141	405,314	106,718	46,244	0.7667	506,039	207,443		
314	Thomas	Brewster	125.5	0	344,544	0.0000	0	0	125,348	0.3677	126,692	126,692		
315	Thomas	Colby Public Schools	880.5	610,224	2,176,376	0.2371	516,113	(94,111)	91,421	0.5388	1,172,736	562,512		
316	Thomas	Golden Plains	182.6	268,160	661,429	0.3022	199,865	(68,295)	83,628	0.5782	382,411	114,251		
208	Trego	Wakeeney	367.5	0	1,002,148	0.0026	2,632	2,632	119,525	0.3971	397,934	397,934		
329	Wabauunsee	Mill Creek Valley	422.4	341,464	1,269,535	0.2092	265,555	(75,909)	94,772	0.5219	662,622	321,158		
330	Wabauunsee	Mission Valley	462.2	409,804	1,364,541	0.3443	469,863	60,059	78,574	0.6036	823,702	413,898		
241	Wallace	Wallace County Schools	173.0	0	566,166	0.0000	0	0	198,388	-	0	-		
242	Wallace	Weskan	92.5	17,107	357,775	0.0842	30,131	13,025	109,747	0.4464	159,712	142,606		
108	Washington	Washington Co. Schools	337.0	186,292	1,006,913	0.1938	195,138	8,847	96,615	0.5126	516,190	329,898		
223	Washington	Barnes	346.4	175,837	1,011,921	0.0396	1,011,921	(135,550)	115,092	0.4194	424,441	248,604		
224	Washington	Clifton-Clyde	312.0	166,479	786,388	0.2173	170,910	4,431	93,794	0.5269	414,328	247,849		
467	Wichita	Leoti	386.5	157,678	1,141,740	0.0813	92,876	(64,801)	110,091	0.4447	507,695	350,018		
387	Wilson	Altoona-Midway	181.0	39,888	605,830	0.0000	0	(39,888)	198,244	0.0000	1	(39,887)		
461	Wilson	Neodesha	702.0	1,158,360	1,891,821	0.5777	1,092,819	(65,541)	50,614	0.7447	1,408,819	250,459		
484	Wilson	Fredonia	654.1	725,091	1,719,460	0.4596	790,342	65,251	64,756	0.6734	1,157,802	432,711		
366	Woodson	Woodson	432.5	424,763	1,261,137	0.4326	545,553	120,790	67,999	0.6570	828,562	403,799		

KSDE SF16-150: <http://www.ksde.org/Portals/0/School%20Finance/Action%20Items/SF16-150.xlsx>

KSDE Assessedvalreport2015: http://www.ksde.org/Portals/0/School%20Finance/reports_and_publications/assessedvalreport2015.xlsx

Cost of Constitutionally Equalized Hold Harmless

			Block Grant Aid		81.2 Percentile Aid		Change from Block Grant Col F SF16-150, Col 4 Difference (Col 3 - Col 2)	Col G Assessedvalreport2015 2015-16 LOB/BI Valuation Per Pupil	94.4 Percentile Aid		Change from Block Grant Col J Calculated Aid Increase Over Block Grant (Col I - Col B)	
			Col A	Col B	Col C	Col D			Col E	Col H		Col I
		KSDE Spreadsheet Number:	SF16-150, Col 1	SF16-150, Col 2	SF16-150, Col 2a	SF16-150, Col 2b	SF16-150, Col 3		Calculated	Calculated		
			2015-16 Est. 9/20 FTE Enroll	2016-17 Block Grant Est LOB	2015-16 Legal	2016-17 Est LOB Aid Rate Old Formula	2016-17 Est. Old Formula Est LOB		Aid Rate at 94.4 Percentile	Aid at 94.4 Percentile		
USD#	County Name	USD Name	(incl 4yr AR/Virt)	State Aid	LOB Budget	81.20%	State Aid		1- (G ÷ 198,244)	(Col C x Col H)		
202	Wyandotte	Turner-Kansas City	4,028.0	6,550,500	9,053,413	0.7424	6,720,914	170,414	30,875	0.8443	7,643,402	1,092,903
203	Wyandotte	Piper-Kansas City	1,962.3	716,273	3,726,052	0.2813	1,048,031	331,758	86,132	0.5655	2,107,171	1,390,898
204	Wyandotte	Bonner Springs	2,622.2	2,272,857	5,426,138	0.4626	2,510,113	237,256	64,402	0.6751	3,663,382	1,390,525
500	Wyandotte	Kansas City	20,388.9	34,985,011	49,972,534	0.7208	36,020,505	1,035,494	33,459	0.8312	41,538,443	6,553,431
TOTALS			461,771.1	450,491,513	1,061,277,923	Total Aid Needed	466,990,748	16,499,236		Total Aid Needed	691,132,669	240,641,157
						Less Current Appropriation	(429,375,668)		81.2 Percentile is 119,840	Less Current Appropriation	(429,375,668)	
						Additional Appropriation Needed	37,615,080		94.4 Percentile is 198,244	Additional Appropriation Needed	261,757,001	

6/14/2016		KANSAS STATE DEPARTMENT OF EDUCATION ASSESSED VALUATION REPORT FOR 2015-2016							
		2015-16		2015-16		2015-16		2015-16	
USD#	USD Name	County Name	FTE Enrollment (incl VIRT)	Total Valuation	Total Valuation Per Pupil	General Fund Valuation	LOB/BI Valuation	LOB/BI Valuation Per Pupil	
D0101	Erie-Galesburg	Neosho	513.5	34,635,897	67,451	31,140,333	34,635,897	67,451	
D0102	Cimarron-Ensign	Gray	625.0	47,791,208	76,466	45,036,116	47,050,552	75,281	
D0103	Cheylin	Cheyenne	133.5	27,534,502	206,251	26,291,297	27,419,206	205,387	
D0105	Rawlins County	Rawlins	333.4	34,613,686	103,820	32,189,464	32,633,331	97,880	
D0106	Western Plains	Ness	104.0	33,956,281	326,503	32,416,364	33,750,173	324,521	
D0107	Rock Hills	Jewell	274.0	39,838,632	145,396	36,627,092	39,838,632	145,396	
D0108	Washington Co. Schools	Washington	337.0	32,559,264	96,615	29,931,743	32,559,264	96,615	
D0109	Republic County	Republic	466.0	46,105,265	98,938	42,281,543	45,857,619	98,407	
D0110	Thunder Ridge Schools	Phillips	215.5	19,624,117	91,063	18,002,038	19,624,117	91,063	
D0111	Doniphan West Schools	Doniphan	315.0	59,220,473	188,002	56,932,079	57,505,179	182,556	
D0112	Central Plains	Ellsworth	501.0	89,632,886	178,908	85,652,665	89,307,877	178,259	
D0113	Prairie Hills	Nemaha	1,104.7	94,434,161	85,484	88,668,109	94,122,352	85,202	
D0114	Riverside	Doniphan	643.1	37,090,691	57,675	34,081,192	33,525,132	52,131	
D0115	Nemaha Central	Nemaha	574.3	71,040,135	123,699	67,361,612	69,640,419	121,261	
D0200	Greeley County Schools	Greeley	245.0	30,368,003	123,951	29,004,573	30,308,786	123,709	
D0202	Turner-Kansas City	Wyandotte	3,952.7	123,259,177	31,184	108,825,000	122,040,489	30,875	
D0203	Piper-Kansas City	Wyandotte	1,961.0	180,699,742	92,147	171,658,297	168,905,433	86,132	
D0204	Bonner Springs	Wyandotte	2,629.6	174,066,079	66,195	163,034,241	169,352,303	64,402	
D0205	Bluestem	Butler	486.3	33,315,838	68,509	29,680,805	33,315,838	68,509	
D0206	Remington-Whitewater	Butler	514.2	46,086,238	89,627	42,970,627	46,086,238	89,627	
D0207	Ft Leavenworth	Leavenworth	1,597.1	2,479,839	1,553	2,479,839	2,479,839	1,553	
D0208	Wakeeney	Trego	367.0	44,117,863	120,212	40,951,547	43,865,669	119,525	
D0209	Moscow Public Schools	Stevens	167.2	39,810,399	238,100	39,229,353	39,810,399	238,100	
D0210	Hugoton Public Schools	Stevens	1,042.4	124,287,920	119,232	120,224,265	124,287,920	119,232	
D0211	Norton Community Schools	Norton	677.7	46,245,116	68,238	42,018,114	45,731,095	67,480	
D0212	Northern Valley	Norton	164.5	14,059,464	85,468	13,172,821	13,909,673	84,557	
D0214	Ulysses	Grant	1,698.4	175,544,326	103,359	169,664,500	175,544,326	103,359	
D0215	Lakin	Kearny	592.0	88,790,490	149,984	86,382,808	88,743,947	149,905	
D0216	Deerfield	Kearny	188.5	29,971,587	159,000	29,171,374	29,971,587	159,000	
D0217	Rolla	Morton	164.0	33,818,549	206,211	33,140,194	33,818,549	206,211	
D0218	Elkhart	Morton	1,051.4	48,302,988	45,942	46,171,071	48,302,988	45,942	
D0219	Minneola	Clark	233.7	23,173,981	99,161	22,268,496	23,075,367	98,739	
D0220	Ashland	Clark	189.9	22,903,900	120,610	21,737,115	22,840,124	120,274	
D0223	Barnes	Washington	347.4	39,983,086	115,092	37,496,016	39,983,086	115,092	
D0224	Clifton-Clyde	Washington	311.0	29,279,676	94,147	27,362,936	29,170,046	93,794	
D0225	Fowler	Meade	133.5	15,536,798	116,381	14,694,019	15,520,024	116,255	
D0226	Meade	Meade	376.0	58,742,779	156,231	56,756,910	58,629,148	155,929	
D0227	Hodgeman County Schools	Hodgeman	286.5	39,469,464	137,764	37,693,100	39,469,464	137,764	
D0229	Blue Valley	Johnson	21,580.7	2,640,516,177	122,355	2,556,558,662	2,640,516,177	122,355	
D0230	Spring Hill	Johnson	3,475.3	161,520,235	46,477	150,701,143	161,520,235	46,477	
D0231	Gardner Edgerton	Johnson	5,452.7	264,907,459	48,583	246,855,860	261,733,061	48,001	
D0232	De Soto	Johnson	6,725.1	439,693,157	65,381	415,197,815	439,232,561	65,312	
D0233	Olathe	Johnson	27,829.1	1,937,801,228	69,632	1,835,231,890	1,916,552,130	68,869	
D0234	Fort Scott	Bourbon	1,815.1	76,761,650	42,291	66,131,744	76,212,737	41,988	
D0235	Uniontown	Bourbon	426.5	15,150,639	35,523	13,128,742	15,150,639	35,523	
D0237	Smith Center	Smith	369.5	32,849,438	88,902	29,915,745	32,527,145	88,030	
D0239	North Ottawa County	Ottawa	599.9	37,833,768	63,067	34,692,227	37,628,310	62,724	
D0240	Twin Valley	Ottawa	573.7	33,489,048	58,374	31,127,489	33,489,048	58,374	
D0241	Wallace County Schools	Wallace	172.5	34,230,844	198,440	32,954,547	34,221,912	198,388	
D0242	Weskan	Wallace	92.5	10,151,601	109,747	9,885,365	10,151,601	109,747	
D0243	Lebo-Waverly	Coffey	414.7	28,590,014	68,941	25,989,857	28,590,014	68,941	
D0244	Burlington	Coffey	821.0	449,794,920	547,862	445,824,001	449,794,920	547,862	
D0245	LeRoy-Gridley	Coffey	206.5	23,060,009	111,671	21,463,049	23,060,009	111,671	

6/14/2016		KANSAS STATE DEPARTMENT OF EDUCATION ASSESSED VALUATION REPORT FOR 2015-2016							
		2015-16		2015-16		2015-16		2015-16	
USD#	USD Name	County Name	FTE Enrollment (incl VIRT)	Total Valuation	Total Valuation Per Pupil	General Fund Valuation	LOB/BI Valuation	LOB/BI Valuation Per Pupil	
D0246	Northeast	Crawford	464.6	18,657,941	40,159	14,813,777	18,657,941	40,159	
D0247	Cherokee	Crawford	509.1	31,757,990	62,381	27,486,284	31,757,990	62,381	
D0248	Girard	Crawford	990.9	36,941,809	37,281	32,030,189	36,675,663	37,012	
D0249	Frontenac Public Schools	Crawford	874.4	25,496,197	29,159	21,946,470	25,426,529	29,079	
D0250	Pittsburg	Crawford	2,912.1	142,637,746	48,981	124,574,465	139,256,764	47,820	
D0251	North Lyon County	Lyon	415.0	91,678,794	220,913	88,617,628	91,678,794	220,913	
D0252	Southern Lyon County	Lyon	495.0	37,306,362	75,366	34,548,254	37,306,362	75,366	
D0253	Emporia	Lyon	4,379.7	177,206,016	40,461	158,340,152	175,554,755	40,084	
D0254	Barber County North	Barber	442.5	61,933,229	139,962	58,387,397	60,776,776	137,349	
D0255	South Barber	Barber	223.5	64,475,377	288,480	62,782,283	63,759,299	285,277	
D0256	Marmaton Valley	Allen	276.5	33,501,822	121,164	31,956,911	33,501,822	121,164	
D0257	Iola	Allen	1,259.7	51,567,607	40,936	43,872,724	50,999,392	40,485	
D0258	Humboldt	Allen	846.4	55,027,412	65,013	52,366,819	54,868,088	64,825	
D0259	Wichita	Sedgwick	47,402.0	2,624,142,416	55,359	2,377,721,359	2,598,936,432	54,828	
D0260	Derby	Sedgwick	6,458.7	388,230,280	60,110	361,743,900	388,230,280	60,110	
D0261	Haysville	Sedgwick	5,237.9	138,010,377	26,348	118,865,117	137,615,086	26,273	
D0262	Valley Center Pub Sch	Sedgwick	2,750.2	122,293,832	44,467	110,086,645	122,293,832	44,467	
D0263	Mulvane	Sedgwick	1,716.8	114,090,192	66,455	105,478,738	113,786,303	66,278	
D0264	Clearwater	Sedgwick	1,130.5	59,576,252	52,699	54,655,818	59,571,619	52,695	
D0265	Goddard	Sedgwick	5,307.2	243,321,990	45,848	221,033,798	243,321,990	45,848	
D0266	Maize	Sedgwick	6,877.7	383,523,296	55,763	355,528,697	383,523,296	55,763	
D0267	Renwick	Sedgwick	1,827.0	115,190,237	63,049	107,973,376	115,169,504	63,037	
D0268	Cheney	Sedgwick	737.7	31,084,434	42,137	27,929,494	30,868,181	41,844	
D0269	Palco	Rooks	104.5	21,844,006	209,034	20,944,624	21,592,053	206,623	
D0270	Plainville	Rooks	334.8	34,939,439	104,359	32,487,106	33,857,433	101,127	
D0271	Stockton	Rooks	301.5	32,046,416	106,290	29,891,419	31,307,273	103,838	
D0272	Waconda	Mitchell	292.5	30,550,411	104,446	27,556,558	29,102,289	99,495	
D0273	Beloit	Mitchell	767.5	61,028,865	79,516	56,112,025	57,960,772	75,519	
D0274	Oakley	Logan	387.8	52,446,484	135,241	49,828,073	51,287,176	132,252	
D0275	Triplains	Logan	69.5	26,130,290	375,975	25,656,621	25,964,400	373,588	
D0281	Graham County	Graham	359.8	44,093,949	122,551	41,361,882	43,656,038	121,334	
D0282	West Elk	Elk	338.0	20,060,833	59,352	17,061,398	20,060,833	59,352	
D0283	Elk Valley	Elk	113.5	13,169,731	116,033	12,369,893	13,169,731	116,033	
D0284	Chase County	Chase	341.5	47,221,380	138,276	44,173,396	46,882,742	137,285	
D0285	Cedar Vale	Chautauqua	172.0	8,340,292	48,490	7,447,401	8,340,292	48,490	
D0286	Chautauqua Co Community	Chautauqua	368.4	19,038,666	51,679	16,321,869	19,038,666	51,679	
D0287	West Franklin	Franklin	566.5	40,662,285	71,778	35,867,398	40,662,285	71,778	
D0288	Central Heights	Franklin	538.0	25,126,709	46,704	22,296,767	25,126,709	46,704	
D0289	Wellsville	Franklin	753.0	49,302,033	65,474	45,070,856	49,302,033	65,474	
D0290	Ottawa	Franklin	2,337.2	120,505,388	51,560	108,791,195	118,326,184	50,627	
D0291	Grinnell Public Schools	Gove	85.5	21,555,308	252,109	20,923,132	21,555,308	252,109	
D0292	Wheatland	Gove	102.0	16,478,606	161,555	15,558,371	16,478,606	161,555	
D0293	Quinter Public Schools	Gove	272.0	20,741,785	76,257	19,337,759	20,741,785	76,257	
D0294	Oberlin	Decatur	310.5	44,301,134	142,677	41,244,084	44,301,134	142,677	
D0297	St Francis Comm Sch	Cheyenne	270.0	27,494,612	101,832	25,196,560	27,354,453	101,313	
D0298	Lincoln	Lincoln	346.0	33,753,288	97,553	31,396,538	33,671,619	97,317	
D0299	Sylvan Grove	Lincoln	227.9	28,616,363	125,565	26,667,470	28,490,557	125,013	
D0300	Comanche County	Comanche	313.0	45,878,494	146,577	43,858,228	45,556,826	145,549	
D0303	Ness City	Ness	281.1	40,726,255	144,882	38,845,743	39,525,131	140,609	
D0305	Salina	Saline	6,975.4	441,959,487	63,360	402,022,121	438,980,058	62,933	
D0306	Southeast Of Saline	Saline	670.5	67,137,784	100,131	64,248,386	67,137,784	100,131	
D0307	El-Saline	Saline	448.5	25,166,441	56,112	23,473,671	25,166,441	56,112	

6/14/2016		KANSAS STATE DEPARTMENT OF EDUCATION ASSESSED VALUATION REPORT FOR 2015-2016							
		2015-16		2015-16		2015-16		2015-16	
USD#	USD Name	County Name	FTE Enrollment (incl VIRT)	Total Valuation	Total Valuation Per Pupil	General Fund Valuation	LOB/BI Valuation	LOB/BI Valuation Per Pupil	
D0308	Hutchinson Public Schools	Reno	4,708.2	213,475,886	45,341	185,141,791	211,400,755	44,901	
D0309	Nickerson	Reno	1,076.5	70,878,619	65,842	64,302,330	70,010,879	65,036	
D0310	Fairfield	Reno	287.0	40,958,759	142,713	38,458,187	40,958,759	142,713	
D0311	Pretty Prairie	Reno	251.5	18,755,237	74,574	17,205,148	18,704,514	74,372	
D0312	Haven Public Schools	Reno	858.9	68,891,522	80,209	63,844,087	68,790,832	80,092	
D0313	Buhler	Reno	2,182.3	156,163,767	71,559	145,473,494	155,775,364	71,381	
D0314	Brewster	Thomas	125.5	15,801,182	125,906	15,191,319	15,731,124	125,348	
D0315	Colby Public Schools	Thomas	873.7	81,853,822	93,686	76,350,102	79,874,175	91,421	
D0316	Golden Plains	Thomas	179.6	15,148,346	84,345	14,348,237	15,019,520	83,628	
D0320	Wamego	Pottawatomie	1,470.1	81,059,447	55,139	74,560,823	81,059,447	55,139	
D0321	Kaw Valley	Pottawatomie	1,105.5	312,680,008	282,840	307,169,614	312,680,008	282,840	
D0322	Onaga-Havensville-Wheaton	Pottawatomie	289.5	21,743,249	75,106	19,806,602	21,400,205	73,921	
D0323	Rock Creek	Pottawatomie	942.1	50,300,973	53,392	45,663,526	50,300,973	53,392	
D0325	Phillipsburg	Phillips	607.5	29,196,305	48,060	25,901,423	29,196,305	48,060	
D0326	Logan	Phillips	145.0	14,500,229	100,002	13,503,201	14,443,385	99,610	
D0327	Ellsworth	Ellsworth	602.6	46,881,624	77,799	42,689,679	45,529,993	75,556	
D0329	Mill Creek Valley	Wabaunsee	422.4	40,458,843	95,783	37,116,140	40,031,825	94,772	
D0330	Mission Valley	Wabaunsee	462.2	36,579,120	79,141	33,030,450	36,317,099	78,574	
D0331	Kingman - Norwich	Kingman	931.5	66,858,742	71,775	60,635,673	63,311,888	67,968	
D0332	Cunningham	Kingman	145.5	69,281,032	476,158	67,801,410	68,088,850	467,965	
D0333	Concordia	Cloud	1,007.7	58,198,209	57,754	51,984,095	53,631,501	53,222	
D0334	Southern Cloud	Cloud	211.0	22,822,065	108,161	21,283,228	22,676,784	107,473	
D0335	North Jackson	Jackson	361.5	19,485,128	53,901	17,644,212	19,485,128	53,901	
D0336	Holton	Jackson	1,086.5	43,586,872	40,117	38,357,009	43,548,016	40,081	
D0337	Royal Valley	Jackson	810.1	30,100,043	37,156	26,671,962	30,100,043	37,156	
D0338	Valley Falls	Jefferson	363.0	17,079,303	47,050	15,099,158	17,079,303	47,050	
D0339	Jefferson County North	Jefferson	425.0	19,190,794	45,155	17,200,598	19,190,794	45,155	
D0340	Jefferson West	Jefferson	835.0	38,271,515	45,834	33,927,319	38,271,515	45,834	
D0341	Oskaloosa Public Schools	Jefferson	543.8	26,396,972	48,542	23,035,238	26,396,972	48,542	
D0342	McLouth	Jefferson	455.0	30,578,224	67,205	27,531,345	30,578,224	67,205	
D0343	Perry Public Schools	Jefferson	742.5	60,131,598	80,985	55,389,371	60,131,598	80,985	
D0344	Pleasanton	Linn	333.0	16,531,195	49,643	14,610,315	16,531,195	49,643	
D0345	Seaman	Shawnee	3,654.5	234,356,715	64,128	217,326,462	232,017,269	63,488	
D0346	Jayhawk	Linn	541.9	58,411,315	107,790	54,386,613	58,411,315	107,790	
D0347	Kinsley-Offerte	Edwards	324.5	26,274,223	80,968	24,068,799	26,105,839	80,449	
D0348	Baldwin City	Douglas	1,313.2	77,874,133	59,301	71,401,037	77,874,133	59,301	
D0349	Stafford	Stafford	243.4	21,383,977	87,855	19,856,029	20,975,841	86,178	
D0350	St John-Hudson	Stafford	327.4	34,705,234	106,003	32,696,861	33,565,922	102,523	
D0351	Macksville	Stafford	215.0	39,163,761	182,157	37,954,922	38,758,316	180,271	
D0352	Goodland	Sherman	901.8	79,651,038	88,325	73,941,347	76,947,964	85,327	
D0353	Wellington	Sumner	1,538.0	68,978,543	44,850	60,586,673	67,219,225	43,706	
D0355	Ellinwood Public Schools	Barton	424.3	31,380,126	73,957	28,648,414	31,310,781	73,794	
D0356	Conway Springs	Sumner	470.3	21,805,285	46,365	19,577,570	21,089,843	44,843	
D0357	Belle Plaine	Sumner	610.8	22,974,923	37,614	19,877,711	22,691,982	37,151	
D0358	Oxford	Sumner	423.4	16,837,643	39,768	14,981,709	16,497,135	38,963	
D0359	Argonia Public Schools	Sumner	157.0	15,227,137	96,988	14,180,899	14,874,629	94,743	
D0360	Caldwell	Sumner	234.0	17,693,225	75,612	16,087,228	17,592,634	75,182	
D0361	Anthony-Harper	Harper	815.5	105,082,748	128,857	99,777,885	102,383,192	125,547	
D0362	Prairie View	Linn	852.1	167,734,478	196,848	161,258,734	167,734,478	196,848	
D0363	Holcomb	Finney	982.3	133,899,494	136,312	131,796,025	133,856,221	136,268	
D0364	Marysville	Marshall	693.5	81,901,139	118,098	76,773,024	80,822,034	116,542	
D0365	Garnett	Anderson	988.0	70,775,832	71,635	64,356,073	70,461,856	71,318	

6/14/2016		KANSAS STATE DEPARTMENT OF EDUCATION ASSESSED VALUATION REPORT FOR 2015-2016						
USD#	USD Name	County Name	2015-16 FTE Enrollment (incl VIRT)	2015-16 Total Valuation	2015-16 Total Valuation Per Pupil	2015-16 General Fund Valuation	2015-16 LOB/BI Valuation	2015-16 LOB/BI Valuation Per Pupil
D0366	Woodson	Woodson	429.5	29,205,362	67,999	26,320,616	29,205,362	67,999
D0367	Osawatomie	Miami	1,125.5	48,643,656	43,220	43,110,841	48,400,624	43,004
D0368	Paola	Miami	1,936.1	131,414,040	67,876	121,488,690	131,128,041	67,728
D0369	Burrton	Harvey	241.5	16,249,802	67,287	14,872,267	16,249,802	67,287
D0371	Montezuma	Gray	251.0	21,045,821	83,848	19,749,334	20,980,557	83,588
D0372	Silver Lake	Shawnee	664.0	31,815,238	47,915	28,996,027	31,815,238	47,915
D0373	Newton	Harvey	3,327.8	158,393,629	47,597	140,318,541	155,368,123	46,688
D0374	Sublette	Haskell	440.7	74,381,256	168,780	72,407,329	74,381,256	168,780
D0375	Circle	Butler	1,921.3	180,453,710	93,923	172,718,658	180,222,243	93,802
D0376	Sterling	Rice	509.2	28,661,838	56,288	26,060,916	27,394,382	53,799
D0377	Atchison Co Comm Schools	Atchison	556.9	56,402,530	101,279	52,183,019	53,610,336	96,266
D0378	Riley County	Riley	669.4	46,133,671	68,918	42,151,438	46,133,671	68,918
D0379	Clay Center	Clay	1,324.1	86,985,097	65,694	79,043,777	83,125,031	62,779
D0380	Vermillion	Marshall	530.0	36,667,461	69,184	34,047,395	36,642,139	69,136
D0381	Spearsville	Ford	341.5	25,031,114	73,298	23,940,997	24,891,009	72,887
D0382	Pratt	Pratt	1,154.8	100,519,736	87,045	92,904,281	91,327,973	79,086
D0383	Manhattan-Ogden	Riley	5,976.6	632,493,754	105,828	595,611,219	618,119,499	103,423
D0384	Blue Valley	Riley	187.5	19,922,028	106,251	18,015,782	19,922,028	106,251
D0385	Andover	Butler	5,628.3	296,088,314	52,607	276,787,115	296,088,314	52,607
D0386	Madison-Virgil	Greenwood	222.0	16,025,331	72,186	14,559,073	16,005,765	72,098
D0387	Altoona-Midway	Wilson	180.0	35,683,867	198,244	33,983,438	35,683,867	198,244
D0388	Ellis	Ellis	419.6	31,563,451	75,223	28,965,763	30,436,057	72,536
D0389	Eureka	Greenwood	616.5	32,548,227	52,795	27,368,499	32,485,244	52,693
D0390	Hamilton	Greenwood	76.5	8,991,591	117,537	8,429,654	8,991,591	117,537
D0392	Osborne County	Osborne	273.6	24,693,383	90,254	22,390,905	24,300,516	88,818
D0393	Solomon	Dickinson	302.6	24,991,158	82,588	23,186,812	24,423,551	80,712
D0394	Rose Hill Public Schools	Butler	1,589.5	65,160,554	40,994	58,483,805	64,755,061	40,739
D0395	LaCrosse	Rush	282.0	26,011,454	92,239	23,612,089	26,011,454	92,239
D0396	Douglass Public Schools	Butler	684.8	27,831,025	40,641	24,748,530	27,500,611	40,159
D0397	Centre	Marion	475.7	24,491,085	51,484	23,033,158	24,280,664	51,042
D0398	Peabody-Burns	Marion	245.5	24,527,892	99,910	22,369,812	24,244,856	98,757
D0399	Paradise	Russell	113.2	22,708,284	200,603	21,913,661	22,641,755	200,016
D0400	Smoky Valley	McPherson	1,024.1	67,976,092	66,376	62,024,937	67,976,092	66,376
D0401	Chase-Raymond	Rice	163.0	21,153,757	129,778	20,417,435	20,139,991	123,558
D0402	Augusta	Butler	2,113.9	85,864,430	40,619	75,887,270	84,585,790	40,014
D0403	Otis-Bison	Rush	220.0	25,378,961	115,359	23,878,078	25,378,961	115,359
D0404	Riverton	Cherokee	713.5	35,173,674	49,297	31,752,644	35,173,674	49,297
D0405	Lyons	Rice	774.8	37,017,256	47,777	33,388,366	36,514,399	47,128
D0407	Russell County	Russell	792.5	69,698,169	87,947	63,932,444	67,975,671	85,774
D0408	Marion-Florence	Marion	502.0	33,463,854	66,661	29,521,221	32,392,084	64,526
D0409	Atchison Public Schools	Atchison	1,625.3	88,311,425	54,335	78,833,165	79,813,762	49,107
D0410	Durham-Hillsboro-Lehigh	Marion	530.3	37,478,859	70,675	33,849,585	36,487,766	68,806
D0411	Goessel	Marion	266.0	14,427,239	54,238	13,059,690	14,178,210	53,302
D0412	Hoxie Community Schools	Sheridan	355.3	40,937,071	115,218	38,657,829	39,869,624	112,214
D0413	Chanute Public Schools	Neosho	1,758.0	87,752,962	49,916	77,913,800	87,752,962	49,916
D0415	Hiawatha	Brown	852.0	97,301,699	114,204	91,839,779	95,078,551	111,595
D0416	Louisburg	Miami	1,672.4	113,035,270	67,589	105,299,180	113,035,270	67,589
D0417	Morris County	Morris	716.2	59,302,910	82,802	53,539,703	59,302,910	82,802
D0418	McPherson	McPherson	2,296.4	205,756,667	89,600	193,515,704	205,756,667	89,600
D0419	Canton-Galva	McPherson	361.4	32,890,765	91,009	30,365,844	32,890,765	91,009
D0420	Osage City	Osage	642.4	28,443,254	44,277	25,052,608	28,197,892	43,895
D0421	Lyndon	Osage	396.5	20,351,038	51,327	17,678,688	19,961,698	50,345

6/14/2016		KANSAS STATE DEPARTMENT OF EDUCATION ASSESSED VALUATION REPORT FOR 2015-2016							
		2015-16		2015-16		2015-16		2015-16	
USD#	USD Name	County Name	FTE Enrollment (incl VIRT)	Total Valuation	Total Valuation Per Pupil	General Fund Valuation	LOB/BI Valuation	LOB/BI Valuation Per Pupil	
D0422	Kiowa County	Kiowa	428.5	63,405,040	147,970	61,844,563	60,274,710	140,664	
D0423	Moundridge	McPherson	382.3	45,499,972	119,016	42,653,212	45,499,972	119,016	
D0426	Pike Valley	Republic	211.5	19,132,707	90,462	17,892,215	19,022,992	89,943	
D0428	Great Bend	Barton	2,939.5	148,716,942	50,593	132,961,396	145,938,498	49,647	
D0429	Troy Public Schools	Doniphan	326.5	22,922,550	70,207	21,133,377	22,152,217	67,848	
D0430	South Brown County	Brown	548.0	29,848,190	54,468	26,954,298	29,448,597	53,738	
D0431	Hoisington	Barton	702.9	37,936,650	53,972	34,302,113	37,790,427	53,764	
D0432	Victoria	Ellis	286.5	29,392,245	102,591	27,485,669	29,392,245	102,591	
D0434	Santa Fe Trail	Osage	990.2	49,309,860	49,798	43,663,450	49,233,925	49,721	
D0435	Abilene	Dickinson	1,552.9	79,562,980	51,235	71,796,081	78,693,936	50,675	
D0436	Caney Valley	Montgomery	746.0	51,713,218	69,321	47,679,205	51,596,489	69,164	
D0437	Auburn Washburn	Shawnee	6,008.6	462,320,700	76,943	434,680,210	462,320,700	76,943	
D0438	Skyline Schools	Pratt	394.5	33,079,964	83,853	31,921,315	31,808,521	80,630	
D0439	Sedgwick Public Schools	Harvey	459.0	18,089,637	39,411	16,339,863	17,883,268	38,961	
D0440	Halstead	Harvey	728.5	42,461,814	58,287	38,402,199	42,332,866	58,110	
D0443	Dodge City	Ford	6,525.9	220,921,733	33,853	201,438,950	218,908,126	33,545	
D0444	Little River	Rice	312.9	48,171,133	153,951	46,807,212	47,973,963	153,320	
D0445	Coffeyville	Montgomery	1,654.1	130,263,136	78,752	118,377,268	129,171,054	78,091	
D0446	Independence	Montgomery	1,930.0	114,691,045	59,425	102,691,833	114,454,227	59,303	
D0447	Cherryvale	Montgomery	898.6	25,756,265	28,663	21,874,336	25,686,266	28,585	
D0448	Inman	McPherson	417.6	37,560,481	89,944	35,439,163	37,550,137	89,919	
D0449	Easton	Leavenworth	599.5	35,662,223	59,487	32,530,405	35,662,223	59,487	
D0450	Shawnee Heights	Shawnee	3,443.0	197,228,101	57,284	180,153,770	197,228,101	57,284	
D0452	Stanton County	Stanton	430.2	63,241,920	147,006	61,401,818	63,241,920	147,006	
D0453	Leavenworth	Leavenworth	3,599.8	187,298,967	52,030	165,910,896	185,524,544	51,537	
D0454	Burlingame Public School	Osage	298.0	11,948,828	40,097	10,271,599	11,931,554	40,039	
D0456	Marais Des Cygnes Valley	Osage	234.7	17,548,872	74,772	16,013,791	17,463,039	74,406	
D0457	Garden City	Finney	7,317.4	338,447,454	46,252	316,966,834	327,355,598	44,737	
D0458	Basehor-Linwood	Leavenworth	2,371.3	134,356,285	56,659	123,703,790	133,518,430	56,306	
D0459	Bucklin	Ford	221.3	28,169,658	127,292	26,793,092	28,094,660	126,953	
D0460	Hesston	Harvey	774.1	44,343,838	57,284	41,310,102	44,111,760	56,985	
D0461	Neodesha	Wilson	699.0	35,379,023	50,614	32,008,027	35,379,023	50,614	
D0462	Central	Cowley	284.2	14,383,547	50,611	12,463,965	14,383,547	50,611	
D0463	Udall	Cowley	331.2	22,374,302	67,555	20,433,446	22,374,302	67,555	
D0464	Tonganoxie	Leavenworth	1,890.2	98,610,845	52,170	90,068,292	98,572,542	52,149	
D0465	Winfield	Cowley	2,155.2	112,891,310	52,381	100,517,548	111,841,077	51,894	
D0466	Scott County	Scott	953.5	92,561,214	97,075	87,913,556	91,166,231	95,612	
D0467	Leoti	Wichita	386.5	43,234,379	111,861	41,188,837	42,550,262	110,091	
D0468	Healy Public Schools	Lane	67.5	11,757,003	174,178	11,408,107	11,685,573	173,120	
D0469	Lansing	Leavenworth	2,577.5	122,400,428	47,488	112,755,067	120,341,002	46,689	
D0470	Arkansas City	Cowley	2,689.7	89,994,803	33,459	75,979,923	88,906,879	33,055	
D0471	Dexter	Cowley	141.5	7,376,965	52,134	6,755,070	7,376,965	52,134	
D0473	Chapman	Dickinson	1,033.2	75,247,497	72,830	69,608,216	75,247,497	72,830	
D0474	Haviland	Kiowa	96.5	19,033,433	197,238	18,345,818	18,650,047	193,265	
D0475	Geary County Schools	Geary	7,319.6	226,830,787	30,990	205,631,887	211,792,780	28,935	
D0476	Copeland	Gray	99.5	19,998,184	200,987	19,315,712	19,998,184	200,987	
D0477	Ingalls	Gray	232.0	21,316,495	91,881	20,597,900	21,316,495	91,881	
D0479	Crest	Anderson	193.5	17,461,865	90,242	16,112,975	17,461,865	90,242	
D0480	Liberal	Seward	4,737.5	160,660,169	33,912	147,178,829	160,639,597	33,908	
D0481	Rural Vista	Dickinson	299.0	31,445,327	105,168	29,212,047	31,445,327	105,168	
D0482	Dighton	Lane	216.0	37,828,819	175,133	36,261,442	37,806,064	175,028	
D0483	Kismet-Plains	Seward	681.0	72,032,144	105,774	69,713,723	71,835,477	105,485	

6/14/2016		KANSAS STATE DEPARTMENT OF EDUCATION ASSESSED VALUATION REPORT FOR 2015-2016							
		2015-16		2015-16		2015-16		2015-16	
USD#	USD Name	County Name	FTE Enrollment (incl VIRT)	Total Valuation	Total Valuation Per Pupil	General Fund Valuation	LOB/BI Valuation	LOB/BI Valuation Per Pupil	
D0484	Fredonia	Wilson	650.9	42,192,350	64,822	37,252,687	42,149,674	64,756	
D0487	Herington	Dickinson	473.0	20,790,375	43,954	17,890,043	20,771,119	43,914	
D0489	Hays	Ellis	2,913.0	300,187,073	103,051	281,256,884	299,712,637	102,888	
D0490	El Dorado	Butler	1,883.0	165,425,037	87,852	154,328,860	163,787,450	86,982	
D0491	Eudora	Douglas	1,662.8	59,647,015	35,871	53,961,765	59,647,015	35,871	
D0492	Flinthills	Butler	251.4	18,967,534	75,448	17,569,404	18,967,534	75,448	
D0493	Columbus	Cherokee	931.0	62,439,109	67,067	55,547,959	62,439,109	67,067	
D0494	Syracuse	Hamilton	502.5	42,619,158	84,814	40,392,758	42,619,158	84,814	
D0495	Ft Larned	Pawnee	854.5	57,045,456	66,759	51,411,795	56,392,772	65,995	
D0496	Pawnee Heights	Pawnee	154.5	16,295,721	105,474	15,589,012	16,169,536	104,657	
D0497	Lawrence	Douglas	11,515.6	1,045,729,023	90,810	986,437,070	1,037,937,412	90,133	
D0498	Valley Heights	Marshall	374.0	20,671,526	55,271	18,590,864	20,451,902	54,684	
D0499	Galena	Cherokee	792.8	17,325,628	21,854	14,384,171	17,325,628	21,854	
D0500	Kansas City	Wyandotte	20,518.3	708,701,131	34,540	626,196,914	686,512,344	33,459	
D0501	Topeka Public Schools	Shawnee	13,413.4	619,622,846	46,194	544,077,783	603,482,608	44,991	
D0502	Lewis	Edwards	113.0	19,436,449	172,004	18,773,328	19,436,449	172,004	
D0503	Parsons	Labette	1,219.0	52,927,859	43,419	44,148,745	52,490,030	43,060	
D0504	Oswego	Labette	445.5	12,074,570	27,103	10,130,585	12,020,051	26,981	
D0505	Chetopa-St. Paul	Labette	439.0	15,810,769	36,015	13,392,950	15,745,997	35,868	
D0506	Labette County	Labette	1,484.7	54,344,573	36,603	47,490,466	54,331,028	36,594	
D0507	Satanta	Haskell	299.5	68,104,412	227,394	66,764,280	68,104,412	227,394	
D0508	Baxter Springs	Cherokee	998.0	24,603,999	24,653	20,416,093	24,603,999	24,653	
D0509	South Haven	Sumner	191.5	9,039,719	47,205	8,249,834	8,855,757	46,244	
D0511	Attica	Harper	151.5	12,841,795	84,764	11,989,023	12,560,747	82,909	
D0512	Shawnee Mission Pub Sch	Johnson	26,464.1	3,192,909,126	120,651	3,022,450,034	3,088,036,574	116,688	
Total			462,594.7	32,335,682,539	69,901	30,065,008,874	31,934,399,480	69,033	

USD#	County Name	USD Name	LOB				Capital Outlay			Difference
			KSDE SF16-150	KSDE SF16-150	KSDE SF16-150	KSDE SF16-150	KSDE SF16-117	KSDE SF16-117	KSDE SF16-117	Total Difference
			Col 1	Col 2	Col 3	Col 4	Col 2	Col 3	Col 4	
			2015-16 Est. 9/20 FTE Enroll	2016-17 Block Grant Est LOB	2016-17 Est. Old Formula Est LOB	Difference (Col 3 - Col 2)	2016-17 Block Grant Capital Outlay Est State Aid	2016-17 Old Formula Capital Outlay Est State Aid	Difference Col 3 - Col 2	167 districts gain 45 districts no change 74 districts lose
257	Allen	Iola	1,261.2	2,016,747	2,087,267	70,520	147,316	236,637	89,321	159,842
258	Allen	Humboldt	848.4	1,001,045	695,538	-305,507	89,669	149,241	59,573	-245,935
256	Allen	Marmaton Valley	276.5	400,146	0	-400,146	0	0	0	-400,146
365	Anderson	Garnett	990.0	1,100,708	1,005,916	-94,792	70,047	152,178	82,131	-12,661
479	Anderson	Crest	193.5	147,541	131,885	-15,655	0	0	0	-15,655
409	Atchison	Atchison Public Schools	1,626.8	1,976,688	2,112,105	135,417	83,380	195,544	112,164	247,581
377	Atchison	Atchison Co Comm Schools	558.0	468,385	332,041	-136,344	0	4,289	4,289	-132,055
254	Barber	Barber County North	442.5	0	0	0	0	0	0	0
255	Barber	South Barber	223.5	0	0	0	0	0	0	0
355	Barton	Ellinwood Public Schools	423.4	71,263	419,267	348,004	0	45,148	45,148	393,151
431	Barton	Hoisington	704.5	618,480	961,464	342,983	19,512	68,397	48,885	391,868
428	Barton	Great Bend	2,906.5	3,618,922	3,806,919	187,997	156,868	285,968	129,100	317,097
235	Bourbon	Uniontown	427.0	878,969	877,143	-1,826	0	0	0	-1,826
234	Bourbon	Fort Scott	1,817.6	2,449,992	2,343,334	-106,658	180,299	151,981	-28,319	-134,976
430	Brown	South Brown County	548.0	1,008,948	927,198	-81,750	0	39,756	39,756	-41,995
415	Brown	Hiawatha	852.0	197,162	147,499	-49,663	0	0	0	-49,663
490	Butler	El Dorado	1,871.0	769,403	1,142,921	373,518	0	78,638	78,638	452,155
375	Butler	Circle	1,901.3	471,561	772,808	301,247	0	72,089	72,089	373,335
205	Butler	Bluestem	486.0	490,267	618,774	128,507	22,255	79,868	57,613	186,120
394	Butler	Rose Hill Public Schools	1,574.0	2,044,049	2,122,293	78,244	195,754	300,351	104,596	182,840
402	Butler	Augusta	2,102.6	2,854,003	2,841,790	-12,212	193,264	386,493	193,229	181,017
385	Butler	Andover	5,610.2	5,480,737	5,191,372	-289,365	644,036	1,089,605	445,569	156,204
396	Butler	Douglass Public Schools	670.1	1,112,704	1,215,176	102,472	79,963	127,507	47,544	150,016
206	Butler	Remington-Whitewater	502.2	322,369	337,571	15,203	0	23,597	23,597	38,799
492	Butler	Flinthills	252.4	344,947	281,163	-63,784	11,825	17,450	5,625	-58,159
284	Chase	Chase County	341.5	4,647	0	-4,647	0	0	0	-4,647
286	Chautauqua	Chautauqua Co Community	368.9	426,464	496,658	70,194	2,553	8,948	6,395	76,589
285	Chautauqua	Cedar Vale	172.0	183,772	214,829	31,057	0	0	0	31,057
508	Cherokee	Baxter Springs	998.2	1,753,959	1,838,761	84,802	25,900	109,223	83,323	168,126
404	Cherokee	Riverton	717.2	1,035,688	1,097,001	61,312	58,144	51,688	-6,456	54,857
499	Cherokee	Galena	790.1	1,692,517	1,710,850	18,333	0	26,348	26,348	44,682
493	Cherokee	Columbus	933.0	1,161,058	1,099,217	-61,841	42,630	77,386	34,756	-27,086
297	Cheyenne	St Francis Comm Sch	270.0	92,022	115,880	23,858	0	0	0	23,858
103	Cheyenne	Cheylin	133.5	0	0	0	0	0	0	0
219	Clark	Minneola	233.7	84,689	127,145	42,456	0	0	0	42,456
220	Clark	Ashland	191.9	0	0	0	0	0	0	0
379	Clay	Clay Center	1,328.4	1,406,655	1,371,976	-34,679	90,182	11,521	-78,661	-113,340
333	Cloud	Concordia	1,007.7	1,339,293	1,330,256	-9,038	110,505	178,352	67,847	58,809
334	Cloud	Southern Cloud	190.7	119,683	73,600	-46,083	0	0	0	-46,083
245	Coffey	LeRoy-Gridley	206.5	0	47,383	47,383	0	0	0	47,383
244	Coffey	Burlington	821.0	0	0	0	0	0	0	0
243	Coffey	Lebo-Waverly	414.7	641,490	543,955	-97,535	24,589	33,057	8,467	-89,068
300	Comanche	Comanche County	313.0	0	0	0	0	0	0	0
470	Cowley	Arkansas City	2,696.1	4,467,083	4,549,213	82,130	211,203	262,711	51,508	133,638
465	Cowley	Winfield	2,164.1	2,837,878	2,734,411	-103,466	255,897	420,523	164,626	61,159
471	Cowley	Dexter	141.5	226,923	240,112	13,189	0	16,970	16,970	30,159
462	Cowley	Central	284.7	565,082	524,116	-40,966	37,511	54,791	17,280	-23,685
463	Cowley	Udall	331.7	494,127	404,887	-89,240	26,797	41,485	14,687	-74,553
250	Crawford	Pittsburg	2,943.8	3,528,590	3,824,985	296,396	152,274	282,593	130,319	426,715
248	Crawford	Girard	993.7	1,594,679	1,613,888	19,209	58,696	89,489	30,793	50,002
249	Crawford	Frontenac Public Schools	875.7	1,515,420	1,540,603	25,184	48,335	70,177	21,842	47,026
246	Crawford	Northeast	470.0	946,934	919,824	-27,110	0	43,287	43,287	16,176
247	Crawford	Cherokee	512.6	976,143	807,718	-168,425	75,423	91,292	15,868	-152,557
294	Decatur	Oberlin	311.0	49,926	0	-49,926	0	0	0	-49,926
435	Dickinson	Abilene	1,537.9	1,690,715	1,810,554	119,839	123,585	301,958	178,373	298,212
473	Dickinson	Chapman	1,035.7	870,302	971,161	100,858	26,025	8,589	-17,436	83,423
487	Dickinson	Herington	434.0	712,091	780,196	68,105	0	0	0	68,105
393	Dickinson	Solomon	302.6	303,448	285,803	-17,645	11,915	34,489	22,574	4,929
481	Dickinson	Rural Vista	302.0	141,353	112,799	-28,554	0	0	0	-28,554
114	Doniphan	Riverside	633.8	791,270	987,127	195,856	0	0	0	195,856
111	Doniphan	Doniphan West Schools	317.0	0	0	0	0	0	0	0
429	Doniphan	Troy Public Schools	326.0	390,485	367,074	-23,411	8,758	22,303	13,545	-9,867
497	Douglas	Lawrence	11,463.0	4,241,179	5,775,047	1,533,869	0	656,309	656,309	2,190,177
491	Douglas	Eudora	1,656.8	2,082,850	2,167,419	84,569	185,948	295,775	109,827	194,396
348	Douglas	Baldwin City	1,313.7	1,359,877	1,427,059	67,182	122,900	242,967	120,067	187,250
347	Edwards	Kinsley-Offlerle	324.5	297,329	339,538	42,208	0	37,583	37,583	79,792
502	Edwards	Lewis	113.0	0	0	0	0	0	0	0
282	Elk	West Elk	337.0	439,852	522,105	82,254	10,333	31,295	20,962	103,215
283	Elk	Elk Valley	118.7	156,179	16,846	-139,334	0	0	0	-139,334
489	Ellis	Hays	2,887.9	317,906	827,581	509,675	0	0	0	509,675
388	Ellis	Ellis	418.4	128,881	333,938	205,057	0	63,307	63,307	268,364
432	Ellis	Victoria	286.5	0	106,456	106,456	0	0	0	106,456

USD#	County Name	USD Name	LOB				Capital Outlay			Difference
			KSDE SF16-150	KSDE SF16-150	KSDE SF16-150	KSDE SF16-150	KSDE SF16-117	KSDE SF16-117	KSDE SF16-117	Total Difference
			Col 1	Col 2	Col 3	Col 4	Col 2	Col 3	Col 4	
			2015-16 Est.	2016-17 Block Grant	2016-17 Est. Old Formula	Difference	2016-17 Block Grant	2016-17 Old Formula	Difference	167 districts gain
9/20 FTE Enroll	Est LOB	Est LOB	Difference	Capital Outlay	Capital Outlay	Difference	74 districts lose			
	(incl 4yr AR/Virt)	State Aid	State Aid	(Col 3 - Col 2)	Est State Aid	Est State Aid	Col 3 - Col 2			
327	Ellsworth	Ellsworth	602.6	527,985	547,267	19,283	20,481	51,899	31,417	50,700
112	Ellsworth	Central Plains	485.6	0	0	0	0	0	0	0
457	Finney	Garden City	7,281.8	9,235,555	10,027,145	791,590	415,641	708,679	293,038	1,084,628
363	Finney	Holcomb	965.3	0	0	0	0	0	0	0
443	Ford	Dodge City	6,505.5	11,193,952	11,527,252	333,300	718,919	1,138,322	419,403	752,703
459	Ford	Bucklin	221.8	0	0	0	0	0	0	0
381	Ford	Spearville	342.5	362,981	346,469	-16,512	0	13,053	13,053	-3,458
290	Franklin	Ottawa	2,348.1	2,815,820	2,927,801	111,981	254,826	454,259	199,433	311,414
287	Franklin	West Franklin	566.5	604,893	679,378	74,485	31,013	87,644	56,631	131,116
289	Franklin	Wellsville	753.0	811,863	831,821	19,958	58,134	130,043	71,910	91,868
288	Franklin	Central Heights	538.0	959,040	972,174	13,134	0	39,054	39,054	52,188
475	Geary	Geary County Schools	7,313.7	13,470,371	13,309,952	-160,420	421,447	266,846	-154,601	-315,021
293	Gove	Quinter Public Schools	272.0	205,974	313,115	107,140	0	36,505	36,505	143,646
291	Gove	Grinnell Public Schools	85.5	0	0	0	0	0	0	0
292	Gove	Wheatland	102.0	0	0	0	0	0	0	0
281	Graham	Graham County	360.5	0	0	0	0	0	0	0
214	Grant	Ulysses	1,684.3	0	501,843	501,843	0	0	0	501,843
477	Gray	Ingalls	231.0	16,257	157,257	140,999	0	7,671	7,671	148,671
371	Gray	Montezuma	223.5	204,764	209,551	4,787	1,778	11,333	9,554	14,341
476	Gray	Copeland	96.2	0	0	0	0	0	0	0
102	Gray	Cimmaron-Ensign	624.5	612,781	529,844	-82,936	25,019	43,286	18,267	-64,669
200	Greeley	Greeley County Schools	245.0	0	0	0	0	0	0	0
389	Greenwood	Eureka	606.5	959,523	966,266	6,744	69,851	80,167	10,316	17,060
386	Greenwood	Madison-Virgil	222.0	259,297	264,524	5,227	6,477	16,638	10,160	15,387
390	Greenwood	Hamilton	76.5	7,136	5,552	-1,584	0	0	0	-1,584
494	Hamilton	Syracuse	503.0	214,295	415,905	201,610	0	35,806	35,806	237,416
511	Harper	Attica	151.5	74,731	148,347	73,616	0	11,276	11,276	84,893
361	Harper	Anthony-Harper	809.2	80,374	0	-80,374	0	0	0	-80,374
369	Harvey	Burrton	242.0	164,402	305,434	141,032	0	40,259	40,259	181,291
373	Harvey	Newton	3,332.4	4,283,802	4,219,743	-64,059	409,929	646,089	236,161	172,102
439	Harvey	Sedgwick Public Schools	460.5	719,889	768,850	48,961	29,583	42,183	12,600	61,561
460	Harvey	Hesston	774.1	1,071,929	1,024,918	-47,010	71,097	117,413	46,316	-694
440	Harvey	Halstead	742.5	1,045,439	970,338	-75,101	42,674	67,614	24,940	-50,160
374	Haskell	Sublette	440.7	0	0	0	0	0	0	0
507	Haskell	Satanta	299.5	0	0	0	0	0	0	0
227	Hodgeman	Hodgeman County Schools	286.5	0	0	0	0	0	0	0
336	Jackson	Holton	1,065.8	1,720,775	1,699,884	-20,891	136,143	202,063	65,919	45,028
337	Jackson	Royal Valley	812.4	1,641,442	1,578,269	-63,173	104,938	146,888	41,950	-21,223
335	Jackson	North Jackson	361.5	616,404	569,707	-46,697	39,144	42,867	3,723	-42,974
340	Jefferson	Jefferson West	835.7	1,204,130	1,256,950	52,820	95,937	159,209	63,272	116,092
343	Jefferson	Perry Public Schools	743.5	633,229	656,313	23,084	17,225	40,849	23,623	46,707
341	Jefferson	Oskaloosa Public Schools	543.8	894,446	931,226	36,780	43,504	52,794	9,290	46,070
342	Jefferson	McLouth	455.6	609,626	588,564	-21,062	25,106	47,387	22,281	1,219
339	Jefferson	Jefferson County North	424.5	760,241	730,067	-30,173	38,311	58,382	20,071	-10,102
338	Jefferson	Valley Falls	363.5	680,424	641,672	-38,752	46,608	69,675	23,067	-15,685
107	Jewell	Rock Hills	274.0	21,459	0	-21,459	0	0	0	-21,459
231	Johnson	Gardner Edgerton	5,457.2	6,243,754	6,639,018	395,264	514,559	1,046,932	532,373	927,637
232	Johnson	De Soto	6,728.8	6,580,982	6,284,568	-296,414	664,094	1,159,574	495,480	199,066
230	Johnson	Spring Hill	3,421.2	3,029,906	3,220,942	191,036	0	0	0	191,036
233	Johnson	Olathe	27,838.8	28,170,395	27,272,334	-898,060	2,160,845	2,717,863	557,018	-341,042
512	Johnson	Shawnee Mission Pub Sch	26,471.6	3,040,285	1,572,537	-1,467,748	0	0	0	-1,467,748
229	Johnson	Blue Valley	21,606.5	2,407,372	0	-2,407,372	0	0	0	-2,407,372
215	Kearny	Lakin	610.0	0	0	0	0	0	0	0
216	Kearny	Deerfield	188.5	0	0	0	0	0	0	0
331	Kingman	Kingman - Norwich	927.2	740,864	1,017,065	276,201	19,038	132,537	113,499	389,700
332	Kingman	Cunningham	145.5	0	0	0	0	0	0	0
422	Kiowa	Kiowa County	340.7	0	0	0	0	0	0	0
474	Kiowa	Haviland	96.0	0	0	0	0	0	0	0
506	Labette	Labette County	1,478.2	2,308,341	2,344,801	36,459	177,087	269,011	91,923	128,383
503	Labette	Parsons	1,225.5	1,835,598	1,883,483	47,885	71,150	115,449	44,300	92,185
504	Labette	Oswego	446.0	927,225	950,279	23,054	50,494	68,205	17,712	40,765
505	Labette	Chepota-St. Paul	439.3	868,322	859,040	-9,281	53,650	78,061	24,411	15,129
468	Lane	Healy Public Schools	69.0	0	0	0	0	0	0	0
482	Lane	Dighton	217.0	0	0	0	0	0	0	0
453	Leavenworth	Leavenworth	3,602.3	4,297,821	4,499,261	201,440	381,495	608,370	226,875	428,315
458	Leavenworth	Basehor-Linwood	2,356.4	1,909,723	2,058,905	149,182	213,193	396,357	183,164	332,346
469	Leavenworth	Lansing	2,572.3	2,841,642	2,981,296	139,654	141,162	250,309	109,147	248,801
207	Leavenworth	Ft Leavenworth	1,599.5	3,424,125	3,493,557	69,432	6,553	9,576	3,023	72,455
464	Leavenworth	Tonganoxie	1,897.4	2,016,958	2,081,220	64,263	185,699	158,702	-26,998	37,265
449	Leavenworth	Easton	599.6	893,861	849,740	-44,121	41,201	69,500	28,299	-15,822
299	Lincoln	Sylvan Grove	228.8	72,558	0	-72,558	0	0	0	-72,558
298	Lincoln	Lincoln	347.0	337,105	187,234	-149,872	13,456	2,694	-10,762	-160,634

USD#	County Name	USD Name	LOB				Capital Outlay			Difference
			KSDE SF16-150	KSDE SF16-150	KSDE SF16-150	KSDE SF16-150	KSDE SF16-117	KSDE SF16-117	KSDE SF16-117	Total Difference
			Col 1	Col 2	Col 3	Col 4	Col 2	Col 3	Col 4	
			2015-16 Est.	2016-17	2016-17 Est.		2016-17	2016-17		167 districts gain
		Block Grant	Old Formula		Block Grant	Old Formula		45 districts no change		
		9/20 FTE Enroll	Est LOB	Est LOB	Difference	Capital Outlay	Capital Outlay	Difference	74 districts lose	
		(incl 4yr AR/Virt)	State Aid	State Aid	(Col 3 - Col 2)	Est State Aid	Est State Aid	Col 3 - Col 2		
362	Linn	Prairie View	856.9	0	0	0	0	0	0	
344	Linn	Pleasanton	338.5	676,857	578,560	-98,297	21,874	40,501	18,628	-79,670
346	Linn	Jayhawk	542.6	660,809	154,304	-506,505	27,233	0	-27,233	-533,737
274	Logan	Oakley	387.8	0	0	0	0	0	0	0
275	Logan	Triplains	69.5	0	0	0	0	0	0	0
253	Lyon	Emporia	4,391.2	6,177,617	6,361,143	183,525	256,673	814,574	557,901	741,427
252	Lyon	Southern Lyon County	495.0	444,165	501,088	56,923	18,344	68,601	50,257	107,180
251	Lyon	North Lyon County	415.0	0	0	0	0	0	0	0
397	Marion	Centre	301.8	367,631	438,679	71,048	22,852	67,958	45,106	116,154
410	Marion	Durham-Hillsboro-Lehigh	529.3	655,635	666,212	10,577	28,518	87,199	58,680	69,258
398	Marion	Peabody-Burns	245.4	125,290	159,464	34,174	0	0	0	34,174
408	Marion	Marion-Florence	502.8	593,090	623,101	30,011	0	0	0	30,011
411	Marion	Goessel	266.0	452,551	452,510	-42	16,107	25,521	9,414	9,372
498	Marshall	Valley Heights	375.0	678,070	638,020	-40,049	47,026	71,991	24,965	-15,085
380	Marshall	Vermillion	530.0	641,680	556,367	-85,313	54,508	84,999	30,491	-54,822
364	Marshall	Marysville	693.5	173,754	49,634	-124,120	0	0	0	-124,120
418	McPherson	McPherson	2,308.4	1,141,453	1,287,482	146,028	0	148,145	148,145	294,173
400	McPherson	Smoky Valley	1,031.9	995,360	1,040,194	44,834	63,675	173,780	110,105	154,938
419	McPherson	Canton-Galva	361.5	268,640	276,907	8,267	0	13,823	13,823	22,091
448	McPherson	Inman	417.8	316,169	298,820	-17,349	0	24,032	24,032	6,683
423	McPherson	Moundridge	385.7	121,534	12,703	-108,831	0	0	0	-108,831
226	Meade	Meade	378.0	0	0	0	0	0	0	0
225	Meade	Fowler	133.0	89,000	17,288	-71,713	0	0	0	-71,713
368	Miami	Paola	1,941.0	1,383,034	1,873,059	490,025	93,298	325,197	231,900	721,925
416	Miami	Louisburg	1,672.1	1,266,668	1,538,453	271,785	88,919	238,629	149,710	421,495
367	Miami	Osawatimie	1,130.5	1,979,284	1,941,370	-37,914	134,155	212,830	78,675	40,761
273	Mitchell	Beloit	767.5	632,890	691,041	58,151	29,926	106,648	76,722	134,873
272	Mitchell	Waconda	298.5	197,983	147,514	-50,469	0	0	0	-50,469
445	Montgomery	Coffeyville	1,661.4	1,179,012	1,374,818	195,806	6,183	61,434	55,251	251,057
447	Montgomery	Cherryvale	852.6	1,513,264	1,533,490	20,226	0	44,627	44,627	64,853
436	Montgomery	Caney Valley	745.5	718,988	699,116	-19,872	86,154	108,212	22,058	2,186
446	Montgomery	Independence	1,934.9	2,229,386	2,075,483	-153,903	102,648	172,924	70,276	-83,627
417	Morris	Morris County	716.2	449,981	550,766	100,786	0	56,732	56,732	157,517
218	Morton	Elkhart	1,052.3	609,411	794,149	184,738	48,441	200,011	151,571	336,309
217	Morton	Rolla	164.0	0	0	0	0	0	0	0
113	Nemaha	Prairie Hills	1,106.2	706,679	719,355	12,676	0	72,950	72,950	85,627
115	Nemaha	Nemaha Central	575.5	15,619	0	-15,619	0	0	0	-15,619
413	Neosho	Chanute Public Schools	1,755.3	2,282,608	2,386,644	104,036	133,967	336,929	202,962	306,998
101	Neosho	Erie-Galesburg	510.5	642,776	672,968	30,193	0	42,938	42,938	73,130
106	Ness	Western Plains	104.0	0	0	0	0	0	0	0
303	Ness	Ness City	281.1	0	0	0	0	0	0	0
212	Norton	Northern Valley	163.0	165,709	172,524	6,815	0	14,466	14,466	21,281
211	Norton	Norton Community Schools	677.7	799,165	768,552	-30,614	41,505	77,929	36,424	5,811
434	Osage	Santa Fe Trail	986.2	1,468,105	1,499,133	31,028	109,643	144,313	34,670	65,698
420	Osage	Osage City	645.2	1,007,865	1,029,044	21,178	36,709	60,862	24,153	45,331
421	Osage	Lyndon	396.5	638,786	644,760	5,974	17,907	47,899	29,991	35,965
454	Osage	Burlingame Public School	299.0	538,979	540,709	1,730	0	0	0	1,730
456	Osage	Marais Des Cygnes Valley	234.6	316,679	254,012	-62,667	0	0	0	-62,667
392	Osborne	Osborne County	274.6	234,927	218,871	-16,056	0	19,440	19,440	3,384
240	Ottawa	Twin Valley	573.7	911,180	837,188	-73,991	50,706	80,374	29,667	-44,324
239	Ottawa	North Ottawa County	601.4	834,184	809,504	-24,680	29,753	0	-29,753	-54,433
496	Pawnee	Pawnee Heights	144.5	85,280	56,124	-29,157	0	0	0	-29,157
495	Pawnee	Ft Larned	856.0	1,128,043	1,036,883	-91,161	92,311	18,064	-74,248	-165,408
325	Phillips	Phillipsburg	605.0	855,375	913,956	58,582	40,520	72,670	32,150	90,732
326	Phillips	Logan	147.0	46,844	59,486	12,642	0	0	0	12,642
110	Phillips	Thunder Ridge Schools	216.5	258,803	184,389	-74,413	9,750	10,987	1,237	-73,176
320	Pottawatomie	Wamego	1,470.1	1,618,722	1,621,228	2,506	77,634	139,422	61,788	64,294
323	Pottawatomie	Rock Creek	944.1	1,064,380	1,108,798	44,419	0	0	0	44,419
322	Pottawatomie	Onaga-Havensville-Wheaton	288.0	346,894	322,066	-24,828	9,823	41,063	31,240	6,412
321	Pottawatomie	Kaw Valley	1,112.5	0	0	0	0	0	0	0
382	Pratt	Pratt	1,085.6	869,827	887,850	18,023	29,554	138,819	109,265	127,287
438	Pratt	Skyline Schools	394.5	375,638	353,468	-22,170	14,696	45,804	31,108	8,938
105	Rawlins	Rawlins County	338.5	237,401	169,173	-68,228	0	5,221	5,221	-63,007
313	Reno	Buhler	2,185.3	1,578,518	1,867,131	288,613	98,157	336,475	238,318	526,931
308	Reno	Hutchinson Public Schools	4,724.9	6,318,368	6,433,236	114,868	289,370	452,516	163,146	278,014
309	Reno	Nickerson	1,079.3	1,214,420	1,266,631	52,211	41,027	95,215	54,188	106,399
312	Reno	Haven Public Schools	854.5	788,533	746,041	-42,492	32,469	98,997	66,528	24,037
310	Reno	Fairfield	287.0	0	0	0	0	0	0	0
311	Reno	Pretty Prairie	251.5	347,846	290,338	-57,508	23,022	35,886	12,863	-44,645
109	Republic	Republic County	466.0	241,846	228,923	-12,923	0	0	0	-12,923
426	Republic	Pike Valley	211.5	206,973	171,174	-35,799	2,039	10,653	8,614	-27,185
405	Rice	Lyons	789.5	1,048,804	1,245,965	197,162	39,970	110,811	70,841	268,003

USD#	County Name	USD Name	LOB				Capital Outlay			Difference
			KSDE SF16-150	KSDE SF16-150	KSDE SF16-150	KSDE SF16-150	KSDE SF16-117	KSDE SF16-117	KSDE SF16-117	Total Difference
			Col 1	Col 2	Col 3	Col 4	Col 2	Col 3	Col 4	
			2015-16 Est.	2016-17	2016-17 Est.		2016-17	2016-17		167 districts gain
9/20 FTE Enroll	Block Grant	Old Formula		Block Grant	Old Formula		45 districts no change			
(incl 4yr AR/Virt)	Est LOB	Est LOB	Difference	Capital Outlay	Capital Outlay	Difference	74 districts lose			
	State Aid	State Aid	(Col 3 - Col 2)	Est State Aid	Est State Aid	Col 3 - Col 2				
376	Rice	Sterling	511.0	728,472	737,093	8,621	49,431	98,620	49,189	57,809
401	Rice	Chase-Raymond	162.0	0	0	0	0	0	0	0
444	Rice	Little River	314.5	0	0	0	0	0	0	0
383	Riley	Manhattan-Ogden	5,982.6	1,536,205	1,815,667	279,462	0	0	0	279,462
384	Riley	Blue Valley	182.2	62,896	76,159	13,263	0	0	0	13,263
378	Riley	Riley County	671.4	779,615	713,623	-65,992	61,430	107,003	45,573	-20,419
270	Rooks	Plainville	335.9	0	150,216	150,216	0	0	0	150,216
271	Rooks	Stockton	302.0	80,629	111,429	30,800	0	0	0	30,800
269	Rooks	Palco	105.5	0	0	0	0	0	0	0
395	Rush	LaCrosse	281.5	137,782	181,947	44,165	0	7,025	7,025	51,189
403	Rush	Otis-Bison	232.1	0	25,629	25,629	0	0	0	25,629
407	Russell	Russell County	792.5	17,107	600,222	583,115	0	70,624	70,624	653,739
399	Russell	Paradise	113.5	0	0	0	0	0	0	0
305	Saline	Salina	6,965.9	6,499,785	7,124,090	624,305	368,231	929,079	560,848	1,185,153
306	Saline	Southeast Of Saline	670.5	255,415	282,478	27,064	0	0	0	27,064
307	Saline	Ell-Saline	448.5	770,819	655,853	-114,965	29,531	63,303	33,772	-81,193
466	Scott	Scott County	935.5	197,992	423,877	225,884	0	21,880	21,880	247,764
259	Sedgwick	Wichita	47,656.9	55,048,212	60,417,123	5,368,911	4,559,453	9,068,209	4,508,756	9,877,667
260	Sedgwick	Derby	6,480.9	5,586,707	6,365,261	778,553	356,936	1,179,040	822,104	1,600,657
266	Sedgwick	Maize	6,883.0	6,541,868	6,684,871	143,003	690,194	1,319,320	629,126	772,129
265	Sedgwick	Goddard	5,334.1	5,973,671	6,284,476	310,805	594,826	1,012,220	417,394	728,198
263	Sedgwick	Mulvane	1,700.2	1,147,063	1,525,863	378,800	44,650	291,220	246,570	625,370
262	Sedgwick	Valley Center Pub Sch	2,723.6	3,160,561	3,332,064	171,503	252,117	428,987	176,871	348,374
261	Sedgwick	Haysville	5,241.9	8,392,482	8,642,440	249,958	544,649	519,987	-24,663	225,295
264	Sedgwick	Clearwater	1,093.0	1,331,029	1,384,918	53,889	119,984	219,224	99,239	153,129
267	Sedgwick	Renwick	1,827.0	1,851,535	1,848,751	-2,784	168,125	322,233	154,108	151,324
268	Sedgwick	Cheney	739.6	1,124,771	1,146,340	21,569	88,837	138,289	49,452	71,021
480	Seward	Liberal	4,739.5	6,881,210	7,154,772	273,563	0	0	0	273,563
483	Seward	Kismet-Plains	682.0	0	165,251	165,251	0	0	0	165,251
501	Shawnee	Topeka Public Schools	13,100.0	18,003,092	19,088,566	1,085,474	1,472,726	2,302,250	829,524	1,914,998
437	Shawnee	Auburn Washburn	6,015.0	3,061,829	4,157,491	1,095,662	0	776,699	776,699	1,872,361
345	Shawnee	Seaman	3,650.4	3,330,695	3,515,351	184,655	288,969	643,720	354,751	539,407
450	Shawnee	Shawnee Heights	3,438.8	3,453,761	3,637,151	183,390	339,149	646,908	307,760	491,150
372	Shawnee	Silver Lake	662.6	953,321	955,766	2,445	81,430	127,261	45,831	48,276
412	Sheridan	Hoxie Community Schools	355.3	64,249	56,505	-7,744	0	0	0	-7,744
352	Sherman	Goodland	882.0	857,589	693,494	-164,095	35,149	12,447	-22,702	-186,796
237	Smith	Smith Center	369.5	395,743	321,487	-74,257	13,826	25,794	11,968	-62,289
350	Stafford	St John-Hudson	331.5	0	141,868	141,868	0	0	0	141,868
351	Stafford	Macksville	215.0	0	0	0	0	0	0	0
349	Stafford	Stafford	244.4	234,369	208,134	-26,235	3,432	9,769	6,337	-19,898
452	Stanton	Stanton County	430.2	0	0	0	0	0	0	0
210	Stevens	Hugoton Public Schools	1,041.4	0	12,947	12,947	0	0	0	12,947
209	Stevens	Moscov Public Schools	167.2	0	0	0	0	0	0	0
358	Sumner	Oxford	345.6	487,828	624,255	136,427	33,171	79,127	45,956	182,383
509	Sumner	South Haven	193.5	298,596	405,314	106,718	13,429	23,094	9,665	116,384
353	Sumner	Wellington	1,545.0	2,258,503	2,205,628	-52,875	122,956	287,409	164,453	111,578
357	Sumner	Belle Plaine	601.7	1,087,209	1,097,068	9,858	71,843	110,737	38,894	48,753
356	Sumner	Conway Springs	476.2	796,874	781,400	-15,474	37,717	87,129	49,413	33,938
359	Sumner	Argonia Public Schools	157.0	94,331	106,834	12,503	0	0	0	12,503
360	Sumner	Caldwell	230.5	321,387	287,681	-33,706	21,598	32,370	10,773	-22,933
314	Thomas	Brewster	125.5	0	0	0	0	0	0	0
315	Thomas	Colby Public Schools	880.5	610,224	516,113	-94,111	0	44,730	44,730	-49,382
316	Thomas	Golden Plains	182.6	268,160	199,865	-68,295	0	0	0	-68,295
208	Trego	Wakeeney	367.5	0	2,632	2,632	0	0	0	2,632
330	Wabaunsee	Mission Valley	462.2	409,804	469,863	60,059	5,565	58,078	52,513	112,572
329	Wabaunsee	Mill Creek Valley	422.4	341,464	265,555	-75,909	0	9,206	9,206	-66,704
242	Wallace	Weskan	92.5	17,107	30,131	13,025	0	0	0	13,025
241	Wallace	Wallace County Schools	173.0	0	0	0	0	0	0	0
108	Washington	Washington Co. Schools	337.0	186,292	195,138	8,847	0	3,908	3,908	12,754
224	Washington	Clifton-Clyde	312.0	166,479	170,910	4,431	0	0	0	4,431
223	Washington	Barnes	346.4	175,837	40,087	-135,750	0	0	0	-135,750
467	Wichita	Leoti	386.5	157,678	92,876	-64,801	0	0	0	-64,801
484	Wilson	Fredonia	654.1	725,091	790,342	65,251	12,342	32,531	20,189	85,440
461	Wilson	Neodesha	702.0	1,158,360	1,092,819	-65,541	84,600	130,931	46,331	-19,210
387	Wilson	Altoona-Midway	181.0	39,888	0	-39,888	0	0	0	-39,888
366	Woodson	Woodson	432.5	424,763	545,553	120,790	15,459	18,107	2,648	123,438
500	Wyandotte	Kansas City	20,388.9	34,985,011	36,020,505	1,035,494	2,307,706	3,569,864	1,262,158	2,297,652
204	Wyandotte	Bonner Springs	2,622.2	2,272,857	2,510,113	237,256	177,019	458,162	281,143	518,400
203	Wyandotte	Piper-Kansas City	1,962.3	716,273	1,048,031	331,758	0	162,149	162,149	493,907
202	Wyandotte	Turner-Kansas City	4,028.0	6,550,500	6,720,914	170,414	435,156	654,137	218,981	389,395
	TOTALS		461,771.1	450,491,513	466,990,748	16,499,236	27,290,456	50,780,296	23,489,840	39,989,075



Office of the Superintendent

Greg Rasmussen, Superintendent
1432 N. Andover Road
Andover, Kansas 67002
Office: 316/218-4660
Fax: 316/733-3604
E-mail: rasmusseng@usd385.org
www.usd385.org

To: Senate Committee on Ways and Means / House Committee on Appropriations
From: Greg Rasmussen, Superintendent of Schools
Re: Special Session of the Legislature – School Equity Funding
Date: June 22, 2016

As you are very aware, these are challenging financial times for K-12 education in Kansas. Today I was made aware of several proposals to address the Kansas Supreme Court's request to provide equity in school funding. It is important to honor a court order and I appreciate that the Legislature is acting responsibly under what must be difficult circumstances. As you work to develop a final proposal, please know that I would support a bill that addresses equity as long as it:

- Keeps schools open
- Restores equity for all schools and fully supports equalization of LOB and Capital Outlay
- Makes the extraordinary needs fund available with expanded criteria to support all schools in need
- Is a clean appropriation bill that has a single focus on funding equity

While considering proposals, I ask that you look for a solution that solves the equity problem without impacting other areas of K-12 funding. However, because closing schools would be costly and have long lasting consequences on our students, after exhausting all other alternatives, I would not object to addressing a portion of the equity issue by reallocating existing K-12 funds as long as the Legislature is cognizant that the same court is going to take up the adequacy issue later this year.

Thank you for your consideration of this very important matter.

Written Testimony before the

**Joint Meeting of the House Committee on Appropriations
And
Senate Committee on Ways and Means**

on

School Equity Funding

by

Bobbi Williams, Superintendent of Schools, USD 505 Chetopa-St. Paul

June 23, 2016

Chairman Ryckman, Chairman Masterson, and Members of the Committees:

Difficult times call for difficult decisions that may only be reached through strong leadership. I don't think anyone will argue the fact that Kansas education is facing difficult times. Setting aside all politics, it is imperative all parties work together and lead not only for a solution, but for the benefit of all students and families across Kansas.

On Monday, June 20, six superintendents, Chairman Masterson, Chairman Ryckman, Randy Watson, Dale Dennis, and Kansas School Superintendents Association (KSSA) leadership gathered to discuss a possible solution to solve the equity challenge. The group agreed there may be other ways to achieve equity; however, at this point, the quickest and more certain path to ensure a constitutionally equitable system is to restore both the previous capital outlay formula (based on the median valuation per pupil) and the previous LOB formula (based on 81.2 percentile of valuation per pupil). We understand this would cost the state approximately \$38 million.

As this group worked together, they experienced both agreement and challenge. However, by the end of the day, a plan was constructed with the most challenging component being a reduction of .005% to all school districts. As the committees work today, three revenue plans exist including the plan KSSA constructed with Chairman Masterson and Chairman Ryckman. All plans achieve the necessary \$38 million through both common and unique revenue sources

Although I personally appreciate the hard work of the committee, it is difficult for me to support a plan which takes any additional funds from schools through a reduction in the General Fund, especially since USD 505 is already losing money based on changes in virtual funding and anticipated changes in Local Option equity funding. I encourage you as lawmakers to find an acceptable compromise among the competing plans that does not negatively impact current funding; however, should all other options be

explored and exhausted and no other compromise possible than a reduction in the General Fund, I implore that this amount not exceed .005%.

I agree with the four priorities outlined by KSSA and ask lawmakers to consider these while working towards a solution:

1. Keep schools open
2. Equity for all schools; we can support any plan that fully supports equalization of LOB and Capital Outlay
3. Extraordinary needs fund must be available with expanded criteria to support all schools
4. A Clean Appropriation Bill with a single focus on equity

I regret my inability to present my testimony in the presence of the committee, but if I can be of any additional assistance or support please don't hesitate to contact me.

I appreciate your consideration in this matter.

Written Testimony before the
**Joint Meeting of the House Committee on Appropriations
And
Senate Committee on Ways and Means**

on

School Equity Funding

by

Daniel J. Slack, Superintendent, USD 216 Deerfield, Kansas

June 23, 2016

Chairman Ryckman, Chairman Masterson, and Members of the Committees:

During difficult times Leadership emerges and I don't think anyone will argue the fact that Education in Kansas is facing difficult times. Setting aside all politics, it is imperative all parties work together and lead not only for a solution, but for the benefit of all students and families across Kansas.

Recently, there have been many discussions by Leadership around the State of Kansas in addition to Topeka Leadership in an attempt to solve the Equity Challenge. There has been some agreement that there exists a number of ways to achieve equity; however, at this point, the quickest and more certain path to ensure a constitutionally equitable system is to restore both the previous capital outlay formula (based on the median valuation per pupil) and the previous LOB formula (based on 81.2 percentile of valuation per pupil). We understand this would cost the state approximately \$38 million.

It is true that at this late date, it is nearly impossible to pass a plan that will be 100% fair to 100% of the districts in Kansas, however there needs to be the development of a plan that will be acceptable to the Court so that the Educational Institutions of Kansas can continue to operate without disruption for the better good of the kids of Kansas.

From my perspective, any funds that need to be recovered should be shared equally by all districts in the State of Kansas through the implementation of a pro-ration factor that will generate the necessary funds. Because of our unique situation, I would pray that the solution does not displace the Extraordinary Needs Fund considering that we are expecting further reductions in assessed valuations in Western Kansas and this fund could continue to be important for many districts.

I, as with we, appreciate your time and efforts in developing an acceptable solution in this matter.

Respectfully,
Daniel J. Slack, Superintendent

U.S.D. 466
Scott County Schools
Scott City, Kansas

District Office Staff:

Jamie Rumford
– Superintendent
Susan Carter
– BOE Clerk
Deneen Wolfe
– District Treasurer

Board of Education:

Chris Price – President
Ben Taylor – Vice President
Christine Cupp
Mark Davis
Eric Erven
Lynnette Robinson
Leann Wiechman

Scott County

Elementary School:

Shawn Roberts – Principal

Scott County Middle

School:

Jana Irvin – Principal

Scott Community

High School:

Brad McCormick – Principal
Randy Huck – Assistant
Principal/Activities Director

704 S. College Street
Scott City, KS 67871
Phone: 620-872-7600
Fax: 620-872-7609
www.usd466.com

To: Chairman Ryckman, Chairman Masterson, and Members of the Committees
Re: School Equity Funding
Date: June 23, 2016

Each district is unique in the meeting the needs of their clientele. Similarly, each district will be unique in how the decisions you make in this Special Session will impact them. The unique qualities of Scott County Schools is that we are growing in enrollment and losing valuation of our property.

Although decisions are yet to be made, we understand districts are still looking at contributing 0.4% (\$24,000 to USD 466) of our general funds to Extraordinary Needs, and are now considering another 0.5% (\$30,000 to USD 466) to fund equity. Along with this, the total dollars in the Extraordinary Needs fund (which wasn't completely divided back out last year) is not growing and will be watered down with more applicants qualifying for its assistance. To our district, that appears to mean we will lose approximately \$55,000 in general fund authority to fix problems these Block Grants have caused, and will likely have a slim chance of getting any assistance back from the Extraordinary Needs to meet our growth and AV loss needs.

Two years ago, in a conference call, superintendents across the state heard that the Block Grant funding would take care of our needs while a new formula is crafted. We understood that if growth happens or assessed valuation drops, you would have an answer to help us get by.

Last year, Scott County Schools was awarded approximately \$86,000 in Extraordinary Needs in our general fund due to enrollment growth. Enrollment rose 3% (29 students) and we used those dollars to hire a teacher at semester to help keep class sizes small. We were also awarded another \$60,000 in Extraordinary Needs due to an 8.5% drop in assessed valuation. These dollars won't impact our budget until next year and will impact the Local Option Budget. This money will not give us any more authority to use for salary. It will only bring local taxes down.

Since the beginning of the past school year, our enrollment continues to grow. Going back to the beginning of Block Grants, we now have 5% growth in our district, and anticipate that number to grow over the summer months. Five percent is 50 students. Fifty students used to generate close to \$200,000 in the

former formula that was proven equitable. Had the former formula been in place we would have likely added two new teaching positions to our staff this past spring.

All of this being known, Scott County Schools are now looking at:

- Working with a budget that uses dollar amounts from two years ago when we were 50 students smaller
- Increasing class sizes due to lack of salary dollars in the general fund
- Raising local taxes to meet the full authority in our Local Option Budget

In that conference call two years ago, none of this was on the table.

We realize the dollars have to come from somewhere, but we contend it has already come from schools. Increased enrollment is not funded in a way that allows districts to add staff in a timely fashion to meet the needs of our students and Extraordinary Needs is funded from our budgets and is not being fully expended to meet district needs.

On behalf of the students, staff, parents, and patrons, we ask you keep the priorities KSSA presented in finding a solution.

1. Keep schools open
2. Equity for all schools; we can support any plan that fully supports equalization of LOB and Capital Outlay
3. Extraordinary needs fund must be available with expanded criteria to support all schools
4. A Clean Appropriation Bill with a single focus on equity

We also ask that you not tap into the dollars we need to hire quality staff to meet the needs of our students.

Sincerely,



L. Jamie Rumford

Superintendent of Schools



LEAGUE OF WOMEN VOTERS® OF KANSAS

To the Kansas Legislature:

The League of Women Voters of Kansas supports an education governance structure that is accountable to the voters and provides for the public good. The various components should work together to assure that the entire governance structure is efficient. Furthermore, the League supports a broad-based state tax system that has diverse sources of revenue and that is equitable, *provides adequate revenue*, and is effectively and economically administered. Kansas should rely more heavily upon a progressive income tax as a source of revenue. The state should promote equity in educational opportunity for all through a school finance mechanism, which makes equivalent resources available to each pupil regardless of the wealth of any particular school district. The state should provide approximately two-thirds of the total operating costs of education in Kansas. Special provision should be made for the rapid correction of deficiencies of those school districts whose per pupil expenditures do not provide an adequate basic education.

Based on the statements of position above, the League of Women Voters of Kansas strongly urges the Legislature, in its current dilemma regarding education funding, to rapidly find the necessary money to keep Kansas schools open (while doing as little damage as possible to other budget areas that finance the public good, including other children's programs and services for the poor); to adequately fund education now and in the future, *using a progressive income tax as one chief and very important means of revenue*; and to work with the courts (instead of defying the Kansas Supreme Court or limiting its powers) to provide an adequate basic education to all public school students in Kansas. It should be noted that the current monetary shortage in Kansas revenues are the direct result of the poorly guided policy of reducing corporate and personal income taxes, which the League and many other government experts have warned against, to no avail. The League supports a reversal in tax policy in Kansas to restore a greater progressive income tax to the state's means of collecting revenue, recognizing that it will take many years to reverse the damage that has already been done to the fiscal health of the State of Kansas during recent years. In summary, the League of Women Voters of Kansas strongly supports full, immediate, and adequate funding of public education, as the State Constitution requires. (Article 6, Section 6, Clause (b): The legislature shall make suitable provision for finance of the educational interests of the State.)

Marge Ahrens and Carole Neal, Co-Presidents, LWVK
Gwen Elliott, Education Chair, LWVK