
No. 15-113267-S

IN THE SUPREME COURT OF THE STATE OF KANSAS

LUKE GANNON, *ET AL.*,
PLAINTIFFS-APPELLEES,

v.

STATE OF KANSAS, *ET AL.*,
DEFENDANTS-APPELLANTS.

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

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

District Court Case No. 2010-CV-1569

STATE'S APPENDIX VOL. I

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Oral Argument: 15 minutes

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House Substitute for SENATE BILL NO. 16

AN ACT concerning education; relating to the instruction and financing thereof; making and concerning appropriations for the fiscal years ending June 30, 2020, and June 30, 2021, for the department of education; amending K.S.A. 72-1167, 72-4352, 72-4354, 72-5131, 72-5132, 72-5142, 72-5153, 72-5170, 72-5171, 72-5173, 72-5193, 72-5462 and 72-8193 and K.S.A. 2018 Supp. 79-201x and repealing the existing sections.

Be it enacted by the Legislature of the State of Kansas:

Section 1.

DEPARTMENT OF EDUCATION

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2020, the following:

State foundation aid (652-00-1000-0820).....\$92,659,017
Provided, That any unencumbered balance in the state foundation aid account in excess of \$100 as of June 30, 2019, is hereby reappropriated for fiscal year 2020.

KPERS – employer contributions – non-USDs (652-00-1000-0100).....\$1,597,147
Provided, That any unencumbered balance in the KPERS – employer contributions – non-USDs account in excess of \$100 as of June 30, 2019, is hereby reappropriated for fiscal year 2020: *Provided further*, That all expenditures from the KPERS – employer contributions – non-USDs account shall be for payment of participating employers' contributions to the Kansas public employees retirement system as provided in K.S.A. 74-4939, and amendments thereto: *And provided further*, That expenditures from this account for the payment of participating employers' contributions to the Kansas public employees retirement system may be made regardless of when the liability was incurred.

KPERS – employer contributions – USDs (652-00-1000-0110).....\$10,261,604
Provided, That any unencumbered balance in the KPERS – employer contributions – USDs account in excess of \$100 as of June 30, 2019, is hereby reappropriated for fiscal year 2020: *Provided further*, That all expenditures from the KPERS – employer contributions – USDs account shall be for payment of participating employers' contributions to the Kansas public employees retirement system as provided in K.S.A. 74-4939, and amendments thereto: *And provided further*, That expenditures from this account for the payment of participating employers' contributions to the Kansas public employees retirement system may be made regardless of when the liability was incurred.

Sec. 2.

DEPARTMENT OF EDUCATION

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2021, the following:

State foundation aid (652-00-1000-0820).....\$89,659,017
Provided, That any unencumbered balance in the state foundation aid account in excess of \$100 as of June 30, 2020, is hereby reappropriated for fiscal year 2021.

KPERS – employer contributions – non-USDs (652-00-1000-0100).....\$3,306,581
Provided, That any unencumbered balance in the KPERS – employer contributions – non-USDs account in excess of \$100 as of June 30, 2020, is hereby reappropriated for fiscal year 2021: *Provided further*, That all expenditures from the KPERS – employer contributions – non-USDs account shall be for payment of participating employers' contributions to the Kansas public employees retirement system as provided in K.S.A. 74-4939, and amendments thereto: *And provided further*, That expenditures from this account for the payment of participating employers' contributions to the Kansas public employees retirement system may be made regardless of when the liability was incurred.

KPERS – employer contributions – USDs (652-00-1000-0110).....\$21,247,425
Provided, That any unencumbered balance in the KPERS – employer contributions – USDs account in excess of \$100 as of June 30, 2020, is hereby reappropriated for fiscal year 2021: *Provided further*, That all expenditures from the KPERS – employer contributions – USDs account shall be for payment of participating employers' contributions to the Kansas public employees retirement system as provided in K.S.A. 74-4939, and amendments thereto: *And provided further*, That expenditures from this account for the payment of participating employers' contributions to the Kansas public employees retirement system may be made regardless of when the liability was incurred.

New Sec. 3. (a) On or before January 15 of each year, the state department of education shall prepare and submit a performance accountability report and a longitudinal achievement report for all students enrolled in public school in the state, each school district and each school operated by a school district to the governor and to the legislature.

(b) Each performance accountability report shall be prepared in a single-page format containing the information that is required to be reported under the federal elementary and secondary education act, as amended by the federal every student succeeds act, public law 114-95, or any successor federal acts, and the college and career readiness metrics developed and implemented by the state board. The report shall use the categories for achievement identified under the federal every student succeeds act, public law 114-95, or any successor achievement categories. All categories and metrics included in the report shall be clearly defined.

(c) Each longitudinal achievement report shall provide the achievement rates on the state assessments for English language arts, math and science for all students and each student subgroup and the change in achievement rate year-over-year starting with the school year in which the state board first implemented new achievement standards on such state assessments.

(d) All reports prepared pursuant to this section shall be published in accordance with section 5, and amendments thereto.

New Sec. 4. The state board of education shall provide the ACT college entrance exam and the three ACT workkeys assessments that are required to earn a national career readiness certificate to each student enrolled in grades 11 and 12, and the pre-ACT college entrance exam to each student enrolled in grade nine. No student shall be required to pay any fees or costs to take any such exam or assessments. The state board shall not be required to provide more than one exam and three assessments for each student. The state board of education may enter into any contracts that are necessary to promote statewide cost savings to administer such exams and assessments.

New Sec. 5. (a) All reports prepared pursuant to K.S.A. 72-1167, 72-5170 and 72-5171, and amendments thereto, and section 3, and amendments thereto, shall be published on the state department of education's website with a link to such reports prominently displayed on the website homepage titled, "Accountability Reports."

(b) Reports prepared pursuant to K.S.A. 72-1167 and 72-5171, and amendments thereto, for each school district and each school operated by such school district shall be published on such school district's website with a link to such reports prominently displayed on the website homepage titled, "Accountability Reports," and if a school operated by such school district has a separate website, then such reports shall be published for such school on such website with a link to such reports prominently displayed on the website homepage titled, "Accountability Reports."

(c) Each school district shall provide a link to the state department of

education's webpage where the reports prepared pursuant to K.S.A. 72-5170, and amendments thereto, and section 3, and amendments thereto, for such school district and each school operated by such school district are published. The link shall be prominently displayed on the school district's accountability reports webpage.

Sec. 6. K.S.A. 72-1167 is hereby amended to read as follows: 72-1167. (a) This section shall be known and may be cited as the Kansas uniform financial accounting and reporting act.

(b) As used in this section:

(1) "Budget summary" means a one-page summary of the official budget adopted by the board of education of the school district, and shall include, but is not limited to, graphs depicting the total expenditures in the budget by category, supplemental and general fund expenditures, instruction expenditures, enrollment figures, mill rates by fund and average salaries. For purposes of this section, a one-page budget at a glance format developed by the state board, and any successor format shall be deemed a budget summary, provided it complies with the requirements of this section.

(2) "Reporting system" means the uniform reporting system, including a uniform chart of accounts, developed by the state board as required by this section.

(3) "School district" means a unified school district organized and operated under the laws of this state.

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

(c) The state board shall develop and maintain a uniform reporting system for the receipts and expenditures of school districts. The accounting records maintained by each school district shall be coordinated with the uniform reporting system. Each school district shall record the receipts and expenditures of the district in accordance with a uniform classification of accounts or chart of accounts and reports as shall be prescribed by the state board. Each school district shall submit such reports and statements as may be required by the state board. The state board shall design, revise and direct the use of accounting records and fiscal procedures and prescribe uniform classifications for receipts and expenditures for all school districts. The reporting system shall include all funds held by a school district regardless of the source of the moneys held in such funds, including, but not limited to, all funds funded by fees or other sources of revenue not derived from tax levies. The state board shall prescribe the necessary forms to be used by school districts in connection with such uniform reporting system.

(d) The reporting system developed by the state board shall be developed in such a manner that allows school districts to record and report any information required by state or federal law.

(e) The reporting system shall provide records showing by funds, accounts and other pertinent classifications, the amounts appropriated, the estimated revenues, actual revenues or receipts, the amounts available for expenditure, the total and itemized expenditures, the unencumbered cash balances, excluding state aid receivable, actual balances on hand and the unencumbered balances of allotments or appropriations for each school district.

(f) The reporting system shall allow a person to search the data and allow for the comparison of data by school district.

(g) Each school district shall annually submit a report to the state board on all construction activity undertaken by the school district which was financed by the issuance of bonds and which such bonds have not matured. Such report shall include all revenue receipts, all expenditures of bond proceeds authorized by law, the dates for commencement and completion of such construction activity, the estimated cost and the actual cost of such construction activity. The information provided in the report shall be in a form so as to readily identify such information with a specific

construction project. Such report shall be submitted in a form and manner prescribed by the state board in accordance with the provisions of this section.

(h) From and after July 1, 2012, the board of education of each school district shall record and report the receipts and expenditures of the district in the manner prescribed by the state board in accordance with this section.

(i) (1) Each school district shall annually publish on such district's internet website:

(A) A copy of form 150, estimated legal maximum general fund budget, or any successor document containing the same or similar information, that was submitted by such district to the state board of education for the immediately preceding school year; and

(B) the budget summary for the current school year and actual expenditures for the immediately preceding two school years showing total dollars net of transfers and dollars per pupil for each of the following:

- (i) Function 1000, instruction;
- (ii) function 2100, student support;
- (iii) function 2200, instructional staff support;
- (iv) functions 2300 through 2500, administration;
- (v) function 2600, operation and maintenance;
- (vi) function 2700, transportation;
- (vii) function 3100, food service;
- (viii) functions 2900, 3200 and 3300, other current spending;
- (ix) function 4000, capital outlay;
- (x) function 5100, debt service;
- (xi) the total expenditures which is the sum of the amounts in clauses (i) through (x);

(xii) the spending allocated to function 1000, instruction, excluding capital outlay and debt service expenditures, as a percentage of total expenditures;

(xiii) the spending allocated to function 1000, instruction, excluding capital outlay and debt service expenditures, as a percentage of current spending, which is the sum of expenditures for functions 1000 through 3300 less capital outlay and debt service expenditures included in any of those functions; and

(xiv) the revenue in total dollars net of transfers both in total and disaggregated to show the amount of revenue received from local, state and federal revenue sources.

(2) For purposes of subsection (i)(1)(B), all per pupil amounts shall be calculated using the full-time equivalent enrollment of the school district. All function categories and other accounting categories shall refer to those same categories as established and required for financial accounting purposes by the state board as published in the Kansas state department of education's Kansas accounting handbook for unified school districts, as published in August 2012, or later versions as established in rules and regulations adopted by the state board.

~~(3) Publications required by this subsection shall be published with an easily identifiable link located on such district's website homepage.~~

~~(4) Publications required by this subsection shall be made available to the public at every meeting held by the board of education of each school district when the board is discussing the district's budget or any other school finance matter.~~

~~(j)-(1)~~ The department of education shall annually publish on its internet website:

~~(A)(1)~~ All of the publications required under subsection (i); and
~~(B)(2)~~ the following expenditures for each school district on a per pupil basis:

- ~~(1)(A)~~ Total expenditures;

~~(ii)(B) capital outlay expenditures;~~
~~(iii)(C) bond and interest expenditures; and~~
~~(iv)(D) all other expenditures not included in (ii) or (iii) —~~
~~subparagraph (B) or (C).~~

~~(2) Publications required by this subsection shall be published with an easily identifiable link located on the department's website homepage.~~

~~(k) All reports prepared pursuant to this section shall be published in accordance with section 5, and amendments thereto.~~

Sec. 7. K.S.A. 72-4352 is hereby amended to read as follows: 72-4352. As used in the tax credit for low income students scholarship program act:

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

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

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

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

(1) (A) Is an at-risk student, as defined in K.S.A. 72-5132, and amendments thereto, and who is attending a public school; or (B) has been eligible to receive an educational scholarship under this program and has not graduated from high school or reached 21 years of age;

(2) resides in Kansas while eligible for an educational scholarship; and

(3) (A) was enrolled in any public school in the previous school year in which an educational scholarship is first sought for the child; or (B) is eligible to be enrolled in any public school in the school year in which an educational scholarship is first sought for the child and the child is under the age of six years.

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

(f) "Program" means the tax credit for low income students scholarship program established in K.S.A. ~~72-99a01 through 72-99a07-72-4351 through 72-4357~~, and amendments thereto.

(g) "Public school" means ~~a~~ an elementary school that is operated by a school district, and identified by the state board as one of the lowest 100 performing elementary schools with respect to student achievement among all elementary schools operated by school districts for the current school year.

(h) "Qualified school" means any nonpublic school that provides education to elementary or secondary students, has notified the state board of its intention to participate in the program and complies with the requirements of the program. On and after July 1, 2020, a qualified school shall be accredited by the state board or a national or regional accrediting agency that is recognized by the state board for the purpose of satisfying the teaching performance assessment for professional licensure.

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

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

(k) "School year" shall have the meaning ascribed thereto in section 4, and amendments thereto.

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

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

Sec. 8. K.S.A. 72-4354 is hereby amended to read as follows: 72-

4354. (a) To be eligible to participate in the program, a scholarship granting organization shall comply with the following:

(1) The scholarship granting organization shall notify the secretary and the state board of the scholarship granting organization's intent to provide educational scholarships;

(2) upon granting an educational scholarship, the scholarship granting organization shall report such information to the state board;

(3) the scholarship granting organization shall provide verification to the secretary that the scholarship granting organization is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986;

(4) upon receipt of contributions in an aggregate amount or value in excess of \$50,000 during a school year, a scholarship granting organization shall file with the state board either:

(A) A surety bond payable to the state in an amount equal to the aggregate amount of contributions expected to be received during the school year; or

(B) financial information demonstrating the scholarship granting organization's ability to pay an aggregate amount equal to the amount of the contributions expected to be received during the school year, which must be reviewed and approved of in writing by the state board;

(5) scholarship granting organizations that provide other nonprofit services in addition to providing educational scholarships shall not commingle contributions made under the program with other contributions made to such organization. A scholarship granting organization under this subsection shall also file with the state board, prior to the commencement of each school year, either:

(A) A surety bond payable to the state in an amount equal to the aggregate amount of contributions expected to be received during the school year; or

(B) financial information demonstrating the nonprofit organization's ability to pay an aggregate amount equal to the amount of the contributions expected to be received during the school year, which must be reviewed and approved of in writing by the state board;

(6) each qualified school receiving educational scholarships from the scholarship granting organization shall annually certify to the scholarship granting organization its compliance with the requirements of the program;

(7) at the end of the calendar year, the scholarship granting organization shall have its accounts examined and audited by a certified public accountant. Such audit shall include, but not be limited to, information verifying that the educational scholarships awarded by the scholarship granting organization were distributed to qualified schools with respect to eligible students determined by the state board under K.S.A. 72-4353(c), and amendments thereto, and information specified in this section. Prior to filing a copy of the audit with the state board, such audit shall be duly verified and certified by a certified public accountant; and

(8) if a scholarship granting organization decides to limit the number or type of qualified schools who will receive educational scholarships, the scholarship granting organization shall provide, in writing, the name or names of those qualified schools to any contributor and the state board.

(b) No scholarship granting organization shall provide an educational scholarship with respect to any eligible student to attend any qualified school with paid staff or paid board members, or relatives thereof, in common with the scholarship granting organization.

(c) The scholarship granting organization shall disburse not less than 90% of contributions received pursuant to the program in the form of educational scholarships within 36 months of receipt of such contributions. If such contributions have not been disbursed within the

applicable 36-month time period, then the scholarship granting organization shall not accept new contributions until 90% of the received contributions have been disbursed in the form of educational scholarships. Any income earned from contributions must be disbursed in the form of educational scholarships.

(d) A scholarship granting organization may continue to provide an educational scholarship with respect to a student who was an eligible student in the year immediately preceding the current school year.

(e) (1) A scholarship granting organization shall direct payments of educational scholarships to the qualified school attended by the eligible student or in which the eligible student is enrolled. Payment may be made by check made payable to both the parent and the qualified school or to only the qualified school. If an eligible student transfers to a new qualified school during a school year, the scholarship granting organization shall direct payment in a prorated amount to the original qualified school and the new qualified school based on the eligible student's attendance. If the eligible student transfers to a public school and enrolls in such public school after September 20 of the current school year, the scholarship granting organization shall direct payment in a prorated amount to the original qualified school and the public school based on the eligible student's attendance. The prorated amount to the public school shall be considered a donation and shall be paid to the school district of such public school in accordance with K.S.A. 72-1142, and amendments thereto.

(2) *As used in this subsection, the term "public school" means any school operated by a school district.*

(f) By June 1 of each year, a scholarship granting organization shall submit a report to the state board for the educational scholarships provided in the immediately preceding 12 months. Such report shall be in a form and manner as prescribed by the state board, approved and signed by a certified public accountant, and shall contain the following information:

- (1) The name and address of the scholarship granting organization;
- (2) the name and address of each eligible student with respect to whom an educational scholarship was awarded by the scholarship granting organization;
- (3) the total number and total dollar amount of contributions received during the 12-month reporting period; and
- (4) the total number and total dollar amount of educational scholarships awarded during the 12-month reporting period and the total number and total dollar amount of educational scholarships awarded during the 12-month reporting period with respect to eligible students who qualified under K.S.A. 72-4352(d), and amendments thereto.

(g) No scholarship granting organization shall:

- (1) Provide an educational scholarship with respect to an eligible student that is established by funding from any contributions made by any relative of such eligible student; or
- (2) accept a contribution from any source with the express or implied condition that such contribution be directed toward an educational scholarship for a particular eligible student.

Sec. 9. K.S.A. 72-5131 is hereby amended to read as follows: 72-5131, K.S.A. 72-5131 through 72-5176, and amendments thereto, *and sections 3 and 4, and amendments thereto*, shall be known and may be cited as the Kansas school equity and enhancement act.

Sec. 10. K.S.A. 72-5132 is hereby amended to read as follows: 72-5132. As used in the Kansas school equity and enhancement act, K.S.A. 72-5131 et seq., and amendments thereto:

(a) "Adjusted enrollment" means the enrollment of a school district adjusted by adding the following weightings, if any, to the enrollment of a school district: At-risk student weighting; bilingual weighting; career

technical education weighting; high-density at-risk student weighting; high enrollment weighting; low enrollment weighting; school facilities weighting; ancillary school facilities weighting; cost-of-living weighting; special education and related services weighting; and transportation weighting.

(b) "Ancillary school facilities weighting" means an addend component assigned to the enrollment of school districts pursuant to K.S.A. 72-5158, and amendments thereto, on the basis of costs attributable to commencing operation of one or more new school facilities by such school districts.

(c) (1) "At-risk student" means a student who is eligible for free meals under the national school lunch act, and who is enrolled in a school district that maintains an approved at-risk student assistance program.

(2) The term "at-risk student" shall not include any student enrolled in any of the grades one through 12 who is in attendance less than full time, or any student who is over 19 years of age. The provisions of this paragraph shall not apply to any student who has an individualized education program.

(d) "At-risk student weighting" means an addend component assigned to the enrollment of school districts pursuant to K.S.A. 72-5151(a), and amendments thereto, on the basis of costs attributable to the maintenance of at-risk educational programs by such school districts.

(e) "Base aid for student excellence" or "BASE aid" means an amount appropriated by the legislature in a fiscal year for the designated year. The amount of BASE aid shall be as follows:

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

(2) for school year 2019-2020, ~~\$4,302~~ \$4,436;

(3) for school year 2020-2021, ~~\$4,439~~ \$4,569;

(4) for school year 2021-2022, ~~\$4,576~~ \$4,706;

(5) for school year 2022-2023, ~~\$4,713~~ \$4,846; and

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

(f) "Bilingual weighting" means an addend component assigned to the enrollment of school districts pursuant to K.S.A. 72-5150, and amendments thereto, on the basis of costs attributable to the maintenance of bilingual educational programs by such school districts.

(g) "Board" means the board of education of a school district.

(h) "Budget per student" means the general fund budget of a school district divided by the enrollment of the school district.

(i) "Categorical fund" means and includes the following funds of a school district: Adult education fund; adult supplementary education fund; at-risk education fund; bilingual education fund; career and postsecondary education fund; driver training fund; educational excellence grant program fund; extraordinary school program fund; food service fund; parent education program fund; preschool-aged at-risk education fund; professional development fund; special education fund; and summer program fund.

(j) "Cost-of-living weighting" means an addend component assigned to the enrollment of school districts pursuant to K.S.A. 72-5159, and amendments thereto, on the basis of costs attributable to the cost of living in such school districts.

(k) "Current school year" means the school year during which state foundation aid is determined by the state board under K.S.A. 72-5134, and amendments thereto.

(l) "Enrollment" means:

(1) The number of students regularly enrolled in kindergarten and grades one through 12 in the school district on September 20 of the preceding school year plus the number of preschool-aged at-risk students regularly enrolled in the school district on September 20 of the current school year, except a student who is a foreign exchange student shall not be counted unless such student is regularly enrolled in the school district on September 20 and attending kindergarten or any of the grades one through 12 maintained by the school district for at least one semester or two quarters, or the equivalent thereof.

(2) If the enrollment in a school district in the preceding school year has decreased from enrollment in the second preceding school year, the enrollment of the school district in the current school year means the sum of:

(A) The enrollment in the second preceding school year, excluding students under paragraph (2)(B), minus enrollment in the preceding school year of preschool-aged at-risk students, if any, plus enrollment in the current school year of preschool-aged at-risk students, if any; and

(B) the adjusted enrollment in the second preceding school year of any students participating in the tax credit for low income students scholarship program pursuant to K.S.A. 72-4351 et seq., and amendments thereto, in the preceding school year, if any, plus the adjusted enrollment in the preceding school year of preschool-aged at-risk students who are participating in the tax credit for low income students scholarship program pursuant to K.S.A. 72-4351 et seq., and amendments thereto, in the current school year, if any.

(3) For any school district that has a military student, as that term is defined in K.S.A. 72-5139, and amendments thereto, enrolled in such district, and that received federal impact aid for the preceding school year, if the enrollment in such school district in the preceding school year has decreased from enrollment in the second preceding school year, the enrollment of the school district in the current school year means whichever is the greater of:

(A) The enrollment determined under paragraph (2); or

(B) the sum of the enrollment in the preceding school year of preschool-aged at-risk students, if any, and the arithmetic mean of the sum of:

(i) The enrollment of the school district in the preceding school year minus the enrollment in such school year of preschool-aged at-risk students, if any;

(ii) the enrollment in the second preceding school year minus the enrollment in such school year of preschool-aged at-risk students, if any; and

(iii) the enrollment in the third preceding school year minus the enrollment in such school year of preschool-aged at-risk students, if any.

(4) The enrollment determined under paragraph (1), (2) or (3), except if the school district begins to offer kindergarten on a full-time basis in such school year, students regularly enrolled in kindergarten in the school district in the preceding school year shall be counted as one student regardless of actual attendance during such preceding school year.

(m) "February 20" has its usual meaning, except that in any year in which February 20 is not a day on which school is maintained, it means the first day after February 20 on which school is maintained.

(n) "Federal impact aid" means an amount equal to the federally qualified percentage of the amount of moneys a school district receives in the current school year under the provisions of title I of public law 874 and congressional appropriations therefor, excluding amounts received for assistance in cases of major disaster and amounts received under the low-rent housing program. The amount of federal impact aid shall be determined by the state board in accordance with terms and conditions imposed under the provisions of the public law and rules and regulations

thereunder.

(o) "General fund" means the fund of a school district from which operating expenses are paid and in which is deposited all amounts of state foundation aid provided under this act, payments under K.S.A. 72-528, and amendments thereto, payments of federal funds made available under the provisions of title I of public law 874, except amounts received for assistance in cases of major disaster and amounts received under the low-rent housing program and such other moneys as are provided by law.

(p) "General fund budget" means the amount budgeted for operating expenses in the general fund of a school district.

(q) "High-density at-risk student weighting" means an addend component assigned to the enrollment of school districts pursuant to K.S.A. 72-5151(b), and amendments thereto, on the basis of costs attributable to the maintenance of at-risk educational programs by such school districts.

(r) "High enrollment weighting" means an addend component assigned to the enrollment of school districts pursuant to K.S.A. 72-5149(b), and amendments thereto, on the basis of costs attributable to maintenance of educational programs by such school districts.

(s) "Juvenile detention facility" means the same as such term is defined in K.S.A. 72-1173, and amendments thereto.

(t) "Local foundation aid" means the sum of the following amounts:

(1) An amount equal to any unexpended and unencumbered balance remaining in the general fund of the school district, except moneys received by the school district and authorized to be expended for the purposes specified in K.S.A. 72-5168, and amendments thereto;

(2) an amount equal to any remaining proceeds from taxes levied under authority of K.S.A. 72-7056 and 72-7072, and amendments thereto, prior to their repeal;

(3) an amount equal to the amount deposited in the general fund in the current school year from moneys received in such school year by the school district under the provisions of K.S.A. 72-3123(a), and amendments thereto;

(4) an amount equal to the amount deposited in the general fund in the current school year from moneys received in such school year by the school district pursuant to contracts made and entered into under authority of K.S.A. 72-3125, and amendments thereto;

(5) an amount equal to the amount credited to the general fund in the current school year from moneys distributed in such school year to the school district under the provisions of articles 17 and 34 of chapter 12 of the Kansas Statutes Annotated, and amendments thereto, and under the provisions of articles 42 and 51 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto;

(6) an amount equal to the amount of payments received by the school district under the provisions of K.S.A. 72-3423, and amendments thereto;

(7) an amount equal to the amount of any grant received by the school district under the provisions of K.S.A. 72-3425, and amendments thereto; and

(8) an amount equal to 70% of the federal impact aid of the school district.

(u) "Low enrollment weighting" means an addend component assigned to the enrollment of school districts pursuant to K.S.A. 72-5149(a), and amendments thereto, on the basis of costs attributable to maintenance of educational programs by such school districts.

(v) "Operating expenses" means the total expenditures and lawful transfers from the general fund of a school district during a school year for all purposes, except expenditures for the purposes specified in K.S.A. 72-5168, and amendments thereto.

(w) "Preceding school year" means the school year immediately

before the current school year.

(x) "Preschool-aged at-risk student" means an at-risk student who has attained the age of three years, is under the age of eligibility for attendance at kindergarten, and has been selected by the state board in accordance with guidelines governing the selection of students for participation in head start programs.

(y) "Preschool-aged exceptional children" means exceptional children, except gifted children, who have attained the age of three years but are under the age of eligibility for attendance at kindergarten. The terms "exceptional children" and "gifted children" have the same meaning as those terms are defined in K.S.A. 72-3404, and amendments thereto.

(z) "Psychiatric residential treatment facility" means the same as such term is defined in K.S.A. 72-1173, and amendments thereto.

(aa) "School district" means a school district organized under the laws of this state that is maintaining public school for a school term in accordance with the provisions of K.S.A. 72-3115, and amendments thereto.

(bb) "School facilities weighting" means an addend component assigned to the enrollment of school districts pursuant to K.S.A. 72-5156, and amendments thereto, on the basis of costs attributable to commencing operation of one or more new school facilities by such school districts.

(cc) "School year" means the 12-month period ending June 30.

(dd) "September 20" has its usual meaning, except that in any year in which September 20 is not a day on which school is maintained, it means the first day after September 20 on which school is maintained.

(ee) "Special education and related services weighting" means an addend component assigned to the enrollment of school districts pursuant to K.S.A. 72-5157, and amendments thereto, on the basis of costs attributable to the maintenance of special education and related services by such school districts.

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

(gg) "State foundation aid" means the amount of aid distributed to a school district as determined by the state board pursuant to K.S.A. 72-5134, and amendments thereto.

(hh) (1) "Student" means any person who is regularly enrolled in a school district and attending kindergarten or any of the grades one through 12 maintained by the school district or who is regularly enrolled in a school district and attending kindergarten or any of the grades one through 12 in another school district in accordance with an agreement entered into under authority of K.S.A. 72-13,101, and amendments thereto, or who is regularly enrolled in a school district and attending special education services provided for preschool-aged exceptional children by the school district.

(2) (A) Except as otherwise provided in this subsection, the following shall be counted as one student:

(i) A student in attendance full-time; and

(ii) a student enrolled in a school district and attending special education and related services, provided for by the school district.

(B) The following shall be counted as $\frac{1}{2}$ student:

(i) A student enrolled in a school district and attending special education and related services for preschool-aged exceptional children provided for by the school district; and

(ii) a preschool-aged at-risk student enrolled in a school district and receiving services under an approved at-risk student assistance plan maintained by the school district.

(C) A student in attendance part-time shall be counted as that proportion of one student (to the nearest $\frac{1}{10}$) that the student's attendance bears to full-time attendance.

(D) A student enrolled in and attending an institution of postsecondary education that is authorized under the laws of this state to

award academic degrees shall be counted as one student if the student's postsecondary education enrollment and attendance together with the student's attendance in either of the grades 11 or 12 is at least $\frac{5}{6}$ time, otherwise the student shall be counted as that proportion of one student (to the nearest $\frac{1}{10}$) that the total time of the student's postsecondary education attendance and attendance in grades 11 or 12, as applicable, bears to full-time attendance.

(E) A student enrolled in and attending a technical college, a career technical education program of a community college or other approved career technical education program shall be counted as one student, if the student's career technical education attendance together with the student's attendance in any of grades nine through 12 is at least $\frac{5}{6}$ time, otherwise the student shall be counted as that proportion of one student (to the nearest $\frac{1}{10}$) that the total time of the student's career technical education attendance and attendance in any of grades nine through 12 bears to full-time attendance.

(F) A student enrolled in a school district and attending a non-virtual school and also attending a virtual school shall be counted as that proportion of one student (to the nearest $\frac{1}{10}$) that the student's attendance at the non-virtual school bears to full-time attendance.

(G) A student enrolled in a school district and attending special education and related services provided for by the school district and also attending a virtual school shall be counted as that proportion of one student (to the nearest $\frac{1}{10}$) that the student's attendance at the non-virtual school bears to full-time attendance.

(H) (i) Except as provided in clause (ii), a student enrolled in a school district who is not a resident of Kansas shall be counted as follows:

(a) For school year 2018-2019, one student;

(b) for school years 2019-2020 and 2020-2021, $\frac{3}{4}$ of a student; and

(c) for school year 2021-2022 and each school year thereafter, $\frac{1}{2}$ of a student.

(ii) This subparagraph (H) shall not apply to:

(a) A student whose parent or legal guardian is an employee of the school district where such student is enrolled; or

(b) a student who attended public school in Kansas during school year 2016-2017 and who attended public school in Kansas during the immediately preceding school year.

(3) The following shall not be counted as a student:

(A) An individual residing at the Flint Hills job corps center;

(B) except as provided in paragraph (2), an individual confined in and receiving educational services provided for by a school district at a juvenile detention facility; and

(C) an individual enrolled in a school district but housed, maintained and receiving educational services at a state institution or a psychiatric residential treatment facility.

(4) A student enrolled in virtual school pursuant to K.S.A. 72-3711 et seq., and amendments thereto, shall be counted in accordance with the provisions of K.S.A. 72-3715, and amendments thereto.

(ii) "Total foundation aid" means an amount equal to the product obtained by multiplying the BASE aid by the adjusted enrollment of a school district.

(jj) "Transportation weighting" means an addend component assigned to the enrollment of school districts pursuant to K.S.A. 72-5148, and amendments thereto, on the basis of costs attributable to the provision or furnishing of transportation.

(kk) "Virtual school" means the same as such term is defined in K.S.A. 72-3712, and amendments thereto.

Sec. 11. K.S.A. 72-5142 is hereby amended to read as follows: 72-5142. (a) The board of education of each school district shall levy an ad valorem tax upon the taxable tangible property of the school district in the

school years specified in subsection (b) for the purpose of:

(1) Financing that portion of the school district's general fund budget that is not financed from any other source provided by law;

(2) paying a portion of the costs of operating and maintaining public schools in partial fulfillment of the constitutional obligation of the legislature to finance the educational interests of the state; and

(3) with respect to any redevelopment school district established prior to July 1, 1997, pursuant to K.S.A. 12-1771, and amendments thereto, paying a portion of the principal and interest on bonds issued by cities under authority of K.S.A. 12-1774, and amendments thereto, for the financing of redevelopment projects upon property located within the school district.

(b) The tax required under subsection (a) shall be levied at a rate of 20 mills in the school years ~~2017-2018~~ 2019-2020 and ~~2018-2019~~ 2020-2021.

(c) The proceeds from the tax levied by a district under authority of this section, except the proceeds of such tax levied for the purpose described in subsection (a)(3), shall be remitted to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury to the credit of the state school district finance fund.

(d) No school district shall proceed under K.S.A. 79-1964, 79-1964a or 79-1964b, and amendments thereto.

Sec. 12. K.S.A. 72-5153 is hereby amended to read as follows: 72-5153. (a) There is hereby established in every school district an at-risk education fund, which shall consist of all moneys deposited therein or transferred thereto according to law. The expenses of a school district directly attributable to providing at-risk student assistance or programs shall be paid from the at-risk education fund.

(b) Any balance remaining in the at-risk education fund at the end of the budget year shall be carried forward into the at-risk education fund for succeeding budget years. Such fund shall not be subject to the provisions of K.S.A. 79-2925 through 79-2937, and amendments thereto. In preparing the budget of such school district, the amounts credited to and the amount on hand in the at-risk education fund, and the amount expended therefrom shall be included in the annual budget for the information of the residents of the school district. Interest earned on the investment of moneys in any such fund shall be credited to that fund.

(c) Commencing in school year 2018-2019, expenditures from the at-risk education fund of a school district shall only be made for the following purposes:

(1) At-risk educational programs based on best practices identified pursuant to subsection (d);

(2) personnel providing educational services in conjunction with such programs; or

(3) services contracted for by the school district to provide at-risk educational programs based on best practices identified pursuant to subsection (d).

(d) ~~(1) On or before July 1, 2018,~~ The state board shall identify and approve evidence-based best practices for at-risk programs and instruction of students receiving at-risk program services. *On and after July 1, 2019, such best practices shall include, but not be limited to, programs and services provided by state-based national nonprofit organizations that:*

(A) Focus on students who are identified as students eligible to receive at-risk program services or who face other identifiable barriers to success;

(B) provide evidence-based instruction and support services to such students inside and outside the school setting; and

(C) evaluate outcomes data for students, including, but not limited

to, school attendance, academic progress, graduation rates, pursuit of postsecondary education or career advancement.

(2) The state board shall review and update such best practices as necessary and as part of its five-year accreditation system review process.

(e) Each year the board of education of each school district shall prepare and submit to the state board a report on the assistance or programs provided by the school district for students identified as ~~at-risk~~ eligible to receive at-risk program services. Such report shall include the number of students identified as ~~at-risk~~ eligible to receive at-risk program services who were served or provided assistance, the type of service provided, the research upon which the school district relied in determining that a need for service or assistance existed, the results of providing such service or assistance and any other information required by the state board.

(f) In order to achieve uniform reporting of the number of students provided service or assistance by school districts in at-risk student programs, school districts shall report the number of students served or assisted in the manner required by the state board.

(g) *As used in this section, the term "evidence-based instruction" means an education delivery system based on peer-reviewed research that consistently produces better student outcomes over a five-year period than would otherwise be achieved by the same students who are receiving at-risk program services.*

Sec. 13. K.S.A. 72-5170 is hereby amended to read as follows: 72-5170. (a) (1) In order to accomplish the mission for Kansas education, the state board shall design and adopt a school district accreditation system based upon improvement in performance that equals or exceeds the educational goal set forth in K.S.A. 72-3218(c), and amendments thereto, and is measurable. The state board shall hold all school districts accountable to the ~~Kansans can outcomes, or any successor outcomes established by the state board,~~ through the Kansas education systems accreditation rules and regulations, or any successor accreditation system and accountability plan adopted by the state board. ~~The state board shall establish rigorous accountability measures in the areas of social emotional learning, kindergarten readiness, individual plans of study, graduation and postsecondary success.~~ The state board also shall ensure that all school districts and the public schools operated by such districts have programs and initiatives in place for providing those educational capacities set forth in K.S.A. 72-3218(c), and amendments thereto. On or before ~~January 15, 2018, and each January 15 thereafter~~ of each year, the state board shall prepare and submit a report on the school district accreditation system to the governor and the legislature.

(2) The accountability measures established pursuant to paragraph (1) shall be applied both at the district level and at the school level. Such accountability measures shall be reported by the state board for each school district and each school ~~by publication on the internet website of the state department of education. Each school district also shall report such accountability measures for such school district and each school operated by such district by publication on such school district's internet website. All reports prepared pursuant to this section shall be published in accordance with section 5, and amendments thereto.~~

(3) If a school district is not fully accredited and a corrective action plan is required by the state board, such corrective action plan, and any subsequent reports prepared by the state board regarding the progress of such school district in implementing and executing such corrective action plan, shall be published on the state department of education's internet website and such school district's internet website *in accordance with section 5, and amendments thereto.*

(4) If a school district is not accredited, the superintendent, or the superintendent's designee, shall appear before the committee on education

of the house of representatives and the committee on education of the senate during the regular legislative session that occurs during the same school year in which such school district is not accredited. Such school district shall provide a report to such committees on the challenges and obstacles that are preventing such school district from becoming accredited.

(b) The state board shall establish curriculum standards that reflect high academic standards for the core academic areas of mathematics, science, reading, writing and social studies. The curriculum standards shall be reviewed at least every seven years. Nothing in this subsection shall be construed in any manner so as to impinge upon any school district's authority to determine its own curriculum.

(c) The state board shall provide for statewide assessments in the core academic areas of mathematics, science, reading, writing and social studies. The board shall ensure compatibility between the statewide assessments and the curriculum standards established pursuant to subsection (b). Such assessments shall be administered at three grade levels, as determined by the state board. The state board shall determine performance levels on the statewide assessments, the achievement of which represents high academic standards in the academic area at the grade level to which the assessment applies. The state board should specify high academic standards both for individual performance and school performance on the assessments.

(d) Each school year, on such date as specified by the state board, each school district shall submit the Kansas education system accreditation report to the state board in such form and manner as prescribed by the state board.

(e) Whenever the state board determines that a school district has failed either to meet the accreditation requirements established by rules and regulations or standards adopted by the state board or provide curriculum based on state standards and courses required by state law, the state board shall so notify the school district. Such notice shall specify the accreditation requirements that the school district has failed to meet and the curriculum that it has failed to provide. Upon receipt of such notice, the board of education of such school district is encouraged to reallocate the resources of the school district to remedy all deficiencies identified by the state board.

(f) Each school in every school district shall establish a school site council composed of the principal and representatives of teachers and other school personnel, parents of students attending the school, the business community and other community groups. School site councils shall be responsible for providing advice and counsel in evaluating state, school district, and school site performance goals and objectives and in determining the methods that should be employed at the school site to meet these goals and objectives. Site councils may make recommendations and proposals to the school board regarding budgetary items and school district matters, including, but not limited to, identifying and implementing the best practices for developing efficient and effective administrative and management functions. Site councils also may help school boards analyze the unique environment of schools, enhance the efficiency and maximize limited resources, including outsourcing arrangements and cooperative opportunities as a means to address limited budgets.

Sec. 14. K.S.A. 72-5171 is hereby amended to read as follows: 72-5171. (a) On or before January 15 of each year, the state department of education shall prepare and submit ~~reports~~ *a financial accountability report* on school district funding for each school district to the governor and the legislature.

(b) Each report shall contain the information described in subsection (c) for the school district in terms of actual dollar amounts for the second

and immediately preceding school years and budgeted dollar amounts for the current school year.

(c) Each report shall contain the following information for the school district:

(1) Full-time equivalent enrollment *and the virtual student full-time equivalent enrollment*;

(2) demographic information, including, but not limited to, gender, race, ethnicity, students who are economically disadvantaged, migrants, English language learners and students with disabilities;

(3) total general and supplemental general funds, including a showing of funding provided by federal sources, state sources and local sources, and total funds per student;

(4) total capital outlay funds, including a showing of such funding provided by federal sources, state sources and local sources, and capital outlay funds per student;

(5) total bond and interest funds, including a showing of such funding provided by federal sources, state sources and local sources, and bond and interest funds per student;

(6) total of all other funds not described in paragraphs (3), (4) and (5), excluding fund transfers, including a showing of such funding provided by federal sources, state sources and local sources, and total funds per student;

(7) total funds per student of all funds described in paragraphs (3) through (6);

(8) general fund moneys attributable to the following:

(A) BASE aid;

(B) high enrollment weighting;

(C) low enrollment weighting;

(D) school facilities weighting;

(E) transportation weighting;

(F) at-risk student weighting;

(G) preschool-aged at-risk student weighting;

(H) high-density at-risk student weighting;

(I) career technical education weighting;

(J) special education and related services weighting;

(K) bilingual weighting;

(L) ancillary school facilities weighting;

(M) cost-of-living weighting;

(N) declining enrollment weighting; and

(O) virtual school state aid;

(9) total expenditures on the following:

(A) At-risk education programs and services;

(B) preschool-aged at-risk education programs and services;

(C) bilingual education programs and services;

(D) career and technical education programs and services;

(E) special education and related services; and

(F) virtual school programs and services;

(10) total expenditures from the special retirement contributions fund;

(11) expenditures and fund transfers from the supplemental general fund for those programs and services set forth in paragraph (9) and any other accounting category for which there is an expenditure or transfer from such fund;

(12) *total expenditures from any fund for expenses incurred as a result of the school district's participation in any legal proceeding challenging the constitutional adequacy of any school finance laws under section 6 of article 6 of the constitution of the state of Kansas, regardless of whether such school district was a named party in such legal proceedings, and including any dues, fees or other expenses incurred by such school district as a result of its membership in any organization that*

participates in any legal proceeding challenging the constitutional adequacy of any school finance laws under section 6 of article 6 of the constitution of the state of Kansas, and the aggregate amount of such expenditures made on and after July 1, 2010; and

~~(12)~~(13) general obligation bond indebtedness.

(d) *All reports prepared pursuant to this section shall be published in accordance with section 5, and amendments thereto.*

(e) The state board shall provide uniform guidelines for what constitutes total expenditures for the programs and services listed under subsection (c)(9).

Sec. 15. K.S.A. 72-5173 is hereby amended to read as follows: 72-5173. The legislative post audit committee shall direct the legislative division of post audit to conduct the following performance audits in the fiscal year specified:

(a) A performance audit of transportation services funding. The audit should include a comparison of the amount of transportation services funding school districts receive to the cost of providing transportation services. This performance audit shall be conducted during fiscal year 2018, and the final audit report shall be submitted to the legislature on or before January 15, 2018.

(b) A performance audit of at-risk education funding. The audit should evaluate the method of counting students for at-risk education funding, the level of the at-risk student weighting and high-density at-risk student weighting under the act and how school districts are expending moneys provided for at-risk education. This performance audit shall be conducted during fiscal year 2020, and the final audit report shall be submitted to the legislature on or before January 15, 2020.

(c) A performance audit of bilingual education funding. The audit should evaluate the method of counting students for bilingual education funding, the level of the bilingual weighting under the act and how school districts are expending moneys provided for bilingual education. This performance audit shall be conducted during fiscal year ~~2022~~ 2021, and the final audit report shall be submitted to the legislature on or before January 15, ~~2022~~ 2021.

(d) A study of statewide virtual school programs administered in other states. The study shall include, but not be limited to, the following:

(1) The aggregate cost incurred by each state administering a virtual school program, and the cost incurred by individual school districts or schools within each state;

(2) the resources necessary for the implementation of each virtual school program, including, but not limited to, personnel, equipment, software and facility usage;

(3) the scope of each virtual school program; and

(4) the effectiveness of each virtual school program with respect to student performance and outcomes.

The ~~audit~~ study shall be conducted during fiscal year 2023, and the final ~~audit~~ study report shall be submitted to the legislature on or before January 15, 2023.

(e) *A performance audit of the unencumbered cash balances held in all funds by each school district. The audit should evaluate the annual accumulations of unencumbered cash balances for the preceding 10 years, the annual expenditures of such moneys and how school districts are expending such moneys. This performance audit shall be conducted no later than fiscal year 2021, and the final audit report shall be submitted to the legislature on or before January 15, 2021.*

~~(e)~~(f) (1) A performance audit to provide a reasonable estimate of the cost of providing educational opportunities for every public school student in Kansas to achieve the performance outcome standards adopted by the state board of education. This performance audit shall be conducted ~~two times as follows:~~

~~(A) During fiscal year 2021, and the final report submitted to the legislature on or before January 15, 2021; and~~

~~(B) during fiscal year 2024, and the final report submitted to the legislature on or before January 15, 2024.~~

(2) ~~Each~~ The performance audit required under this subsection shall:

(A) Include reasonable estimates of the costs of providing specialized education services as required by law, including, but not limited to, bilingual education and at-risk programs; and

(B) account for other factors which may contribute to variations in costs incurred by school districts, including, but not limited to, total district enrollment and geographic location within the state.

(3) In conducting ~~each~~ the performance audit required under this subsection:

(A) Any examination of historical data and expenditures shall correct any recognized inadequacy of such data or expenditure through a statistically valid method of extrapolation; and

(B) subject to the limitations of the division of legislative post audit budget and appropriations therefor, the legislative post auditor may enter into contracts with consultants as the post auditor deems necessary.

~~(f)(g)~~ A performance audit to provide a reasonable estimate of the costs of providing special education and related services, including, but not limited to, other factors which may contribute to variations in costs incurred by school districts. This performance audit shall be conducted during fiscal year 2019, and the final audit report shall be submitted to the legislature on or before January 15, 2019.

Sec. 16. K.S.A. 72-5193 is hereby amended to read as follows: 72-5193. Article 6 of the constitution of the state of Kansas states that the legislature shall provide for intellectual, educational, vocational and scientific improvement by establishing and maintaining public schools; provide for a state board of education having general supervision of public schools, educational institutions and the educational interests of the state, except those delegated by law to the state board of regents; and make suitable provision for finance of the educational interests of the state. It is the purpose and intention of the legislature to provide a financing system for the education of kindergarten and grades one through 12 ~~which~~ that provides students with the capacities set forth in K.S.A. 72-3218, and amendments thereto. Such financing system shall be sufficiently flexible for the legislature to consider and utilize financing methods from all available resources in order to satisfy the constitutional requirements under article 6. Such financing methods shall include, but are not limited to, the following:

(a) Federal funding to unified school districts or public schools, including any grants or federal assistance;

(b) subject to appropriations by the legislature, appropriations of state moneys for the improvement of public education, including, but not limited to, the following:

(1) Financing to unified school districts through the Kansas school equity and enhancement act, K.S.A. 72-5131 et seq., and amendments thereto;

(2) financing to unified school districts through any provisions ~~which~~ that provide state aid, such as capital improvements state aid, capital outlay state aid and any other state aid paid, distributed or allocated to school districts on the basis of the assessed valuation of school districts;

(3) employer contributions to the Kansas public employees retirement system for public schools;

(4) appropriations to the Kansas children's cabinet for programs serving students enrolled in unified school districts in meeting the goal specified in K.S.A. 72-3218, and amendments thereto;

(5) appropriations to any programs ~~which~~ that provide early learning to four-year-old children with the purpose of preparing them for success

in public schools;

(6) appropriations to any programs, such as *jobs for America's graduates, boys and girls club and communities* in schools, ~~which that~~ provide individualized support to students enrolled in unified school districts ~~in meeting and assist with achievement of the goal specified in~~ K.S.A. 72-3218, and amendments thereto;

(7) transportation financing, including any transfers from the state general fund and state highway fund to the state department of education to provide technical education transportation, special education transportation or school bus safety;

(8) financing to other facilities providing public education to students, such as the Kansas state school for the blind, the Kansas state school for the deaf, school district juvenile detention facilities and the Flint Hills job corps center;

(9) appropriations relating to the Kansas academy of mathematics and science;

(10) appropriations relating to teaching excellence, such as scholarships, awards, training or in-service workshops;

(11) appropriations to the state board of regents to provide technical education incentives to unified school districts and tuition costs to postsecondary institutions ~~which that~~ provide career technical education to secondary students; and

(12) appropriations to any postsecondary educational institution ~~which that~~ provides postsecondary education to a secondary student without charging tuition to such student;

(c) any provision ~~which that~~ authorizes the levying of local taxes for the purpose of financing public schools; and

(d) any transfer of funds or appropriations from one object or fund to another approved by the legislature for the purpose of financing public schools.

Sec. 17. K.S.A. 72-5462 is hereby amended to read as follows: 72-5462. (a) There is hereby established in the state treasury the school district capital improvements fund. The fund shall consist of all amounts transferred thereto under the provisions of subsection (c).

(b) In each school year, each school district which is obligated to make payments from its capital improvements fund shall be entitled to receive payment from the school district capital improvements fund in an amount determined by the state board of education as provided in this subsection.

(1) For general obligation bonds approved for issuance at an election held prior to July 1, 2015, the state board of education shall:

(A) Determine the amount of the assessed valuation per pupil (AVPP) of each school district in the state for the preceding school year and round such amount to the nearest \$1,000. The rounded amount is the AVPP of a school district for the purposes of this subsection (b)(1);

(B) determine the median AVPP of all school districts;

(C) prepare a schedule of dollar amounts using the amount of the median AVPP of all school districts as the point of beginning. The schedule of dollar amounts shall range upward in equal \$1,000 intervals from the point of beginning to and including an amount that is equal to the amount of the AVPP of the school district with the highest AVPP of all school districts and shall range downward in equal \$1,000 intervals from the point of beginning to and including an amount that is equal to the amount of the AVPP of the school district with the lowest AVPP of all school districts;

(D) determine a state aid percentage factor for each school district by assigning a state aid computation percentage to the amount of the median AVPP shown on the schedule, decreasing the state aid computation percentage assigned to the amount of the median AVPP by one percentage point for each \$1,000 interval above the amount of the median AVPP, and

increasing the state aid computation percentage assigned to the amount of the median AVPP by one percentage point for each \$1,000 interval below the amount of the median AVPP. Except as provided by K.S.A. 72-5463, and amendments thereto, the state aid percentage factor of a school district is the percentage assigned to the schedule amount that is equal to the amount of the AVPP of the school district. The state aid percentage factor of a school district shall not exceed 100%. The state aid computation percentage is 25%;

(E) determine the amount of payments that a school district is obligated to make from its bond and interest fund attributable to general obligation bonds approved for issuance at an election held prior to July 1, 2015; and

(F) multiply the amount determined under subsection (b)(1)(E) by the applicable state aid percentage factor.

(2) For general obligation bonds approved for issuance at an election held on or after July 1, 2015, the state board of education shall:

(A) Determine the amount of the AVPP of each school district in the state for the preceding school year and round such amount to the nearest \$1,000. The rounded amount is the AVPP of a school district for the purposes of this subsection (b)(2);

(B) prepare a schedule of dollar amounts using the amount of the AVPP of the school district with the lowest AVPP of all school districts as the point of beginning. The schedule of dollar amounts shall range upward in equal \$1,000 intervals from the point of beginning to and including an amount that is equal to the amount of the AVPP of the school district with the highest AVPP of all school districts;

(C) determine a state aid percentage factor for each school district by assigning a state aid computation percentage to the amount of the lowest AVPP shown on the schedule and decreasing the state aid computation percentage assigned to the amount of the lowest AVPP by one percentage point for each \$1,000 interval above the amount of the lowest AVPP. Except as provided by K.S.A. 72-5463, and amendments thereto, the state aid percentage factor of a school district is the percentage assigned to the schedule amount that is equal to the amount of the AVPP of the school district. The state aid computation percentage is 75%;

(D) determine the amount of payments that a school district is obligated to make from its bond and interest fund attributable to general obligation bonds approved for issuance at an election held on or after July 1, 2015; and

(E) multiply the amount determined under subsection (b)(2)(D) by the applicable state aid percentage factor.

(3) For general obligation bonds approved for issuance at an election held on or before June 30, 2016, the sum of the amount determined under subsection (b)(1)(F) and the amount determined under subsection (b)(2)(E) is the amount of payment the school district is entitled to receive from the school district capital improvements fund in the school year.

(4) For general obligation bonds approved for issuance at an election held on or after July 1, 2016, the amount determined under subsection (b)(2)(E) is the amount of payment the school district shall receive from the school district capital improvements fund in the school year, except the total amount of payments school districts receive from the school district capital improvements fund in the school year for such bonds shall not exceed the six-year average amount of capital improvement state aid as determined by the state board of education.

(A) The state board of education shall determine the six-year average amount of capital improvement state aid by calculating the average of the total amount of moneys expended per year from the school district capital improvements fund in the immediately preceding six fiscal years, not to include the current fiscal year.

(B) (i) Subject to clause (ii), the state board of education shall

prioritize the allocations to school districts from the school district capital improvements fund in accordance with the priorities set forth as follows in order of highest priority to lowest priority:

(a) Safety of the current facility and disability access to such facility as demonstrated by a state fire marshal report, an inspection under the Americans with disabilities act, 42 U.S.C. § 12101 et seq., or other similar evaluation;

(b) enrollment growth and imminent overcrowding as demonstrated by successive increases in enrollment of the school district in the immediately preceding three school years;

(c) impact on the delivery of educational services as demonstrated by restrictive inflexible design or limitations on installation of technology; and

(d) energy usage and other operational inefficiencies as demonstrated by a district-wide energy usage analysis, district-wide architectural analysis or other similar evaluation.

(i) In allocating capital improvement state aid, the state board shall give higher priority to those school districts with a lower AVPP compared to the other school districts that are to receive capital improvement state aid under this section.

(C) On and after July 1, 2016, the state board of education shall approve the amount of state aid payments a school district shall receive from the school district capital improvements fund pursuant to subsection (b)(5) prior to an election to approve the issuance of general obligation bonds.

(5) Except as provided in subsections (b)(6) and (b)(7), the sum of the amounts determined under subsection (b)(3) and the amount determined or allocated to the district by the state board of education pursuant to subsection (b)(4), is the amount of payment the school district is entitled to receive from the school district capital improvements fund in the school year.

(6) A school district that had an enrollment of less than 260 students in the school year immediately preceding the school year in which an election is held to approve the issuance of general obligation bonds shall not be entitled to receive payments from the school district capital improvements fund unless such school district applied for and received approval from the state board of education to issue such bonds prior to holding an election to approve such bond issuance. The provisions of this paragraph shall apply to general obligation bonds approved for issuance at an election held on or after July 1, 2017, that are issued for the purpose of financing the construction of new school facilities.

(7) For general obligation bonds approved for issuance at an election held on or after July 1, 2017, in determining the amount under subsection (b)(2)(D), the state board shall exclude payments for any capital improvement project, or portion thereof, that proposes to construct, reconstruct or remodel a facility that would be used primarily for extracurricular activities, unless the construction, reconstruction or remodeling of such facility is necessary due to concerns relating to the safety of the current facility or disability access to such facility as demonstrated by a state fire marshal report, an inspection under the Americans with disabilities act, 42 U.S.C. § 12101 et seq., or other similar evaluation.

(c) The state board of education shall certify to the director of accounts and reports the entitlements of school districts determined under the provisions of subsection (b), and an amount equal thereto shall be transferred by the director from the state general fund to the school district capital improvements fund for distribution to school districts. All transfers made in accordance with the provisions of this subsection shall be considered to be demand transfers from the state general fund, except that all such transfers during the fiscal years ending June 30, ~~2017~~ 2020,

June 30, ~~2018~~ 2021, and June 30, ~~2019~~ 2022, shall be considered to be revenue transfers from the state general fund.

(d) Payments from the school district capital improvements fund shall be distributed to school districts at times determined by the state board of education to be necessary to assist school districts in making scheduled payments pursuant to contractual bond obligations. The state board of education shall certify to the director of accounts and reports the amount due each school district entitled to payment from the fund, and the director of accounts and reports shall draw a warrant on the state treasurer payable to the treasurer of the school district. Upon receipt of the warrant, the treasurer of the school district shall credit the amount thereof to the bond and interest fund of the school district to be used for the purposes of such fund.

(e) The provisions of this section apply only to contractual obligations incurred by school districts pursuant to general obligation bonds issued upon approval of a majority of the qualified electors of the school district voting at an election upon the question of the issuance of such bonds.

(f) On or before the first day of the legislative session in 2017, and each year thereafter, the state board of education shall prepare and submit a report to the legislature that includes information on school district elections held on or after July 1, 2016, to approve the issuance of general obligation bonds and the amount of payments school districts were approved to receive from the school district capital improvements fund pursuant to subsection (b)(4)(C).

Sec. 18. K.S.A. 72-8193 is hereby amended to read as follows: 72-8193. (a) There is hereby established the legislative task force on dyslexia. The task force shall advise and make recommendations to the governor, the legislature and the state board of education regarding matters concerning the use of evidence-based practices for students with dyslexia. ~~The work of the task force should be completed by January 2, 2019, and a report prepared and submitted.~~ *The task force shall prepare and submit a report to the governor, the legislature and the state board of education by January 30, 2019, and each January 30 thereafter.*

(b) The recommendations and resource materials shall:

(1) Research and recommend evidence-based reading practices to address dyslexia or characteristics of dyslexia for use by schools;

(2) research and recommend high quality pre-service and in-service professional development activities to address reading difficulties like dyslexia, including identification of dyslexia and effective reading interventions to be used in schools and within degree programs, such as education, reading, special education, speech-language pathology and psychology;

(3) study and examine current state and federal laws and rules and regulations, and the implementation of such laws and rules and regulations that affect students with dyslexia; and

(4) identify valid and reliable screening and evaluation assessments and protocols that can be used and the appropriate personnel to administer such assessments in order to identify children with reading difficulties, such as dyslexia or the characteristics of dyslexia as part of an ongoing reading progress monitoring system, multi-tiered system of supports and child find special education eligibility for students.

(c) The task force shall consist of 16 voting members as follows:

(1) One member of the senate and one elementary school classroom teacher shall be appointed jointly by the chairperson and the ranking minority member of the senate committee on education;

(2) one member of the house of representatives and one elementary school classroom teacher shall be appointed jointly by the chairperson and the ranking minority member of the house committee on education;

(3) one member appointed by and from the state board of education,

to serve as the chairperson of the task force;

(4) one member shall be a professor employed by a state educational institution with specialized expertise in effective evidence-based reading practices for dyslexia appointed by the president of the state board of regents;

(5) one member shall be a principal of a public school appointed by the united school administrators of Kansas;

(6) four members shall be the parents of children with a diagnosis of dyslexia with one appointed by keys for networking, inc., one appointed by families together, inc., one appointed by decoding dyslexia Johnson county and one appointed by the international dyslexia association Kansas Missouri branch, and such appointments shall be made with an effort to provide statewide representation, if possible;

(7) one member shall be appointed by the Kansas association of special education administrators;

(8) one member shall be an elementary school building-level reading specialist appointed by the state board of education;

(9) one member shall be an elementary school special education teacher appointed by the state board of education;

(10) one member shall be a licensed psychologist or speech-language pathologist who diagnoses dyslexia as a part of such person's practice appointed by the chairperson of the task force;

(11) one member, identified as a nonprofit service provider for children diagnosed with dyslexia, shall be appointed by the chairperson of the task force; and

~~(12) the following ex-officio members, who shall be non-voting members of the task force:~~

(A) One member shall be a licensed attorney from the Kansas state department of education appointed by the Kansas state department of education;

(B) one member shall be a licensed attorney who is familiar with dyslexia issues appointed jointly by the chairperson of the senate committee on education and the chairperson of the house committee on education; and

(C) one member shall be appointed by the disability rights center of Kansas.

(d) *Any vacancy in a position shall be filled in the same manner as the original appointment.*

(e) The chairperson shall call an organizational meeting of the task force on or before July 15, 2018. At such organizational meeting, the members shall elect a vice-chairperson from the membership of the task force. The task force also shall consider dates for future meetings, the agenda for such meetings and the need for electing a facilitator to assist in discussions among the members of the task force. The task force shall meet no more than six times in 2018, *and no more than once in 2019, 2020 and 2021*, and may hold meetings by telephone or video conference, if necessary.

~~(f)~~ Subject to subsection (e), the task force may meet at any time and at any place within the state on the call of the chairperson. A quorum of the task force shall be nine members. All actions of the task force shall be by motion adopted by a majority of those members present when there is a quorum.

~~(g)~~ If approved by the legislative coordinating council, members of the task force attending meetings authorized by the task force shall be paid amounts for expenses, mileage and subsistence as provided in K.S.A. 75-3223(e), and amendments thereto.

~~(h)~~ The staff of the office of revisor of statutes, the legislative research department and the division of legislative administrative services shall provide assistance as may be requested by the legislative task force on dyslexia.

(i) *The provisions of this section shall expire on June 30, 2022.*

Sec. 19. K.S.A. 2018 Supp. 79-201x is hereby amended to read as follows: 79-201x. For taxable years ~~2017~~ 2019 and ~~2018~~ 2020, the following described property, to the extent herein specified, shall be and is hereby exempt from the property tax levied pursuant to the provisions of K.S.A. 72-5142, and amendments thereto: Property used for residential purposes to the extent of \$20,000 of its appraised valuation.

Sec. 20. K.S.A. 72-1167, 72-4352, 72-4354, 72-5131, 72-5132, 72-5142, 72-5153, 72-5170, 72-5171, 72-5173, 72-5193, 72-5462 and 72-8193 and K.S.A. 2018 Supp. 79-201x are hereby repealed.

Sec. 21. This act shall take effect and be in force from and after its publication in the statute book.

I hereby certify that the above BILL originated in the SENATE, and passed that body

SENATE adopted
Conference Committee Report _____

President of the Senate.

Secretary of the Senate.

Passed the HOUSE
as amended _____

HOUSE adopted
Conference Committee Report _____

Speaker of the House.

Chief Clerk of the House.

APPROVED _____

Governor.



Kansas State Department of Education

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900 SW Jackson Street, Suite 307
Topeka, Kansas 66612-1212

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To: Commissioner Randy Watson
From: Dale Dennis
Subject: Legislative Matters

DISCUSS FY 2020 AND FY 2021 BUDGET OPTIONS

Attached are budget options for FY 2020 and FY 2021 to be discussed at the July meeting. Due to the large size of the KSDE budget, we would like the State Board to make decisions in July for these fiscal years. This will allow KSDE staff to proceed with the preparation of the budget and comply with the Sept. 15, 2018 due date.

SUPREME COURT DECISION ON SCHOOL FINANCE

The Kansas Supreme Court issued its opinion on school finance, Gannon VI, on June 25, 2018. Attached is a summary of the opinion which will be discussed at the July meeting.

DISCUSS FY 2020 AND FY 2021 KSDE BUDGETS

Listed below are options to begin the discussion on recommendations for the FY 2020 and FY 2021 KSDE budgets.

BASE STATE AID PER PUPIL (BSAPP)

History:	2005-06	\$ 4,257	
	2006-07	\$ 4,316	
	2007-08	\$ 4,374	
	2008-09	\$ 4,400	Reduced from \$4,433
	2009-10	\$ 4,012	
	2010-11	\$ 3,937	
	2011-12	\$ 3,780	
	2012-13	\$ 3,838	
	2013-14	\$ 3,838	
	2014-15	\$ 3,852	
	2015-16	\$ 3,852	
	2016-17	\$ 3,852	
	2017-18	\$ 4,006	<u>Cost</u>
	2018-19	\$ 4,165*	\$ 95,695,000
	2019-20	\$ 4,302*	\$ 95,695,000
	2020-21	\$ 4,439*	\$ 95,695,000
	2021-22	\$ 4,576*	\$ 95,695,000
	2022-23	\$ 4,713*	\$ 95,695,000
			<u>Cost</u>
Options to Comply With	2019-20	\$ 4,436	\$ 92,659,017
Kansas Supreme Court Decision:	2020-21	\$ 4,569	\$ 89,659,017
(add funding for inflation)	2021-22	\$ 4,706	\$ 89,659,017
	2022-23	\$ 4,846	\$ 91,659,017
			<u>Cost</u>
Options to Increase BSAPP:	2019-20	\$100	\$ 69,800,000
	2019-20	\$200	\$139,600,000
	2019-20	\$300	\$209,400,000
	2019-20	\$400	\$279,200,000
	2019-20	\$500	\$349,000,000
	2020-21	\$100	\$ 69,800,000
	2020-21	\$200	\$139,600,000
	2020-21	\$300	\$209,400,000
	2020-21	\$400	\$279,200,000
	2020-21	\$500	\$349,000,000

* BSAPP amounts established in 2018 Senate Bill 61.

BASE STATE AID PER PUPIL (BSAPP) - Continued

INFLATION ADJUSTMENT

Year	Prior Year Amount	Inflation Percent	Inflation Adjustment Amount	Net Amount
2010-11	\$3,108,690,821	3.22	\$100,099,844	\$3,208,790,665
2011-12	\$3,208,790,665	2.03	\$ 65,138,451	\$3,273,929,116
2012-13	\$3,273,929,116	1.40	\$ 45,835,008	\$3,319,764,124
2013-14	\$3,319,764,124	1.47	\$ 48,800,533	\$3,368,564,656
2014-15	\$3,368,564,656	(0.54)	(\$18,190,249)	\$3,350,374,407
2015-16	\$3,350,374,407	0.85	\$ 28,478,182	\$3,378,852,590
2016-17	\$3,378,852,590	1.66	\$ 56,088,953	\$3,434,941,542
2017-18	\$3,434,941,542	1.44	\$ 49,463,158	\$3,484,404,700
2018-19	\$3,484,404,700	1.44	\$ 50,175,428	\$3,534,580,128
2019-20	\$3,534,580,128	1.44	\$ 50,897,954	\$3,585,478,076
2020-21	\$3,585,478,076	1.44	\$ 51,630,884	\$3,637,108,960
2021-22	\$3,637,108,960	1.44	\$ 52,374,369	\$3,689,483,329
2022-23	\$3,689,483,329	1.44	\$ 53,128,559	\$3,742,611,889

SUMMARY

Target Aid To Schools -- FY 2023	\$ 3,742,611,889
Less: Current Aid	(\$2,817,090,821)
Less: Scheduled Increase in Aid -- FY 2019	<u>(\$ 146,105,000)</u>
Total Target Additional Aid	\$ 779,416,068

ANNUAL SUMMARY

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>TOTAL</u>
Four-Year Average	\$194,854,017	\$194,854,017	\$194,854,017	\$194,854,017	\$779,416,068
Five-Year Plan Amt.	<u>(\$102,195,000)</u>	<u>(\$105,195,000)</u>	<u>(\$105,195,000)</u>	<u>(\$103,195,000)</u>	<u>(\$415,780,000)</u>
Additional Required	\$92,659,017	\$89,659,017	\$89,659,017	\$91,659,017	\$363,636,068

Applying the 2010 School Formula to 2017-2018 School Year Enrollment

from KLRD April 23, 2018 Memo

School Year	Prior Year Amount	Inflation	Inflation Adjustment	New Base	
2011	3,108,690,821	3.22%	100,099,844	3,208,790,665	
2012	3,208,790,665	2.03%	65,138,451	3,273,929,116	
2013	3,273,929,116	1.40%	45,835,008	3,319,764,124	Average Inflation from FY 2011 to FY 2017 = 1.44%
2014	3,319,764,124	1.47%	48,800,533	3,368,564,656	
2015	3,368,564,656	-0.54%	(18,190,249)	3,350,374,407	
2016	3,350,374,407	0.85%	28,478,182	3,378,852,590	
2017	3,378,852,590	1.66%	56,088,953	3,434,941,542	
2018	3,434,941,542	1.44%	49,463,158	3,484,404,701	Dark Green=Apply 1.44% to Amounts in KLRD Memo to FY 2023
2019	3,484,404,701	1.44%	50,175,428	3,534,580,128	
2020	3,534,580,128	1.44%	50,897,954	3,585,478,082	
2021	3,585,478,082	1.44%	51,630,884	3,637,108,967	
2022	3,637,108,967	1.44%	52,374,369	3,689,483,336	
2023	3,689,483,336	1.44%	53,128,560	3,742,611,896	

DOB Calculations of School Finance Shortfall

Legislative Plan--FY 2023 SFA	3,310,598,687
SFA with Inflation Adjustment	<u>3,742,611,896</u>
Est. Shortfall by end FY 2023	(432,013,209)
Approved Special Ed. Increases	
FY 2019	44,399,172
FY 2020	7,500,000
FY 2021	7,500,000
FY 2022	7,500,000
FY 2023	<u>7,500,000</u>
Subtotal Special Ed. Increases	74,399,172
Cumulative Shortfall by FY 2023	(357,614,037)
Additional Principal Owed from Current Law Each Year from FY 2020-2023	<u>\$ 89,403,509</u>

	Current BASE	Weighted Enrollment	New BASE With DOB Calc. Shortfall
FY 2019	\$ 4,165	692,000	\$ 4,165
FY 2020	\$ 4,302	694,330	\$ 4,431
FY 2021	\$ 4,439	696,666	\$ 4,567
FY 2022	\$ 4,576	699,007	\$ 4,704
FY 2023	\$ 4,713	701,355	\$ 4,840

Overview

Governor Kelly presents her revised FY 2019 and initial FY 2020 budget within this volume and in the separate Volume 2 that details agencies' planned expenditures by program and function.

Due to the uncertain impact of sweeping tax changes at both the state and federal levels in 2017, the Governor chose to return to a one-year budget recommendation. The exceptions are for regulatory boards that are statutorily designated as biennials and for certain K-12 state aid payments to school districts.

Over the past decade, Kansas experienced significant economic and fiscal challenges, beginning with the worst global economic crisis since the 1930's. The Great Recession resulted in three consecutive years of declining state revenue. This had never previously occurred in Kansas history, and severe cuts to public investments became unavoidable. Immediately following this unprecedented chain of events, Kansas enacted a landmark tax plan in 2012. It depleted more state revenue in its first year than all three years of the Great Recession combined. Additional major tax policy changes became necessary in 2013, 2015, and 2017 to stabilize Kansas' fiscal health. Uncertainty in key sectors of the state's economy such as agriculture and oil and gas, combined with major federal tax policy changes, created even more challenges throughout 2018.

Fortunately, Kansas' fiscal health has finally begun to stabilize. Revenues repeatedly exceeded expectations in recent months and the state's credit rating has improved. However, after a full decade of fiscal volatility, Kansas' recovery will be long and precarious. Both caution and fiscal discipline will be essential to continuing the progress made by the Legislature in 2017 and 2018. The Governor offers a responsible, one-year budget to address the most pressing emergencies facing Kansas while charting a more sustainable path forward.

Readers should refer to the State General Fund Expenditures section and Schedule 8 of this volume which detail the major components of how this budget for FY 2019 differs from what was enacted in last year's legislative session.

The Governor's proposed budget for FY 2020 was thoughtfully prepared with the intent of restoring the fundamental principles of Kansas fiscal responsibility. The recommendation focuses on the following three key areas:

(1) The Governor's Budget Recommendation maintains structural balance, ensuring that state expenditures do not exceed revenues. It also meaningfully reduces the state's reliance on one-time funds.

(2) To rebuild state savings, the budget includes a \$686.0 million ending State General Fund balance. This 9.1 percent ending balance is the greatest offered in a Governor's Budget Recommendation in 20 years.

(3) Kansas has accumulated a record level of debt over the last eight years, just to pay for normal operations. The budget recommendation takes a significant step in eliminating that debt by fully repaying the \$317.2 million loan issued in calendar year 2017 from the Pooled Money Investment Board. This repayment will retire the debt five years earlier than planned.

See the State General Fund Outlook table at the end of this section for a summary of estimated revenues, recommended expenditures and the resulting ending balances.

Education Funding Proposal

In its June 2018 opinion, the Kansas Supreme Court found that the 2018 Legislature resolved all equity issues regarding the current school finance lawsuit. However, the Court found that the plan enacted by the 2018 Legislature does not comply with the adequacy requirement in Article 6 of the *Kansas Constitution*. The Court indicated that if the state adjusted its "Montoy Safe Harbor" plan to properly account for inflation over time, the state can bring the school finance formula into constitutional compliance with regards to funding adequacy.

The Governor's recommendations for school finance utilizes the Legislature's "Montoy Safe Harbor" plan and accounts for inflationary increases at the rate of

1.44 percent from FY 2018 through FY 2023. As a result, the Governor’s proposal increases funding for the plan approved by the 2018 Legislature by \$363.6 million from FY 2020 through FY 2023.

Governor's School Finance Proposal State Foundation Aid BASE			
<u>Fiscal Year</u>	<u>Current Law</u>	<u>Governor's Rec.</u>	<u>Difference</u>
FY 2019	\$ 4,165	\$ 4,165	\$ --
FY 2020	\$ 4,302	\$ 4,435	\$ 133
FY 2021	\$ 4,439	\$ 4,568	\$ 129
FY 2022	\$ 4,576	\$ 4,704	\$ 128
FY 2023	\$ 4,713	\$ 4,844	\$ 131

A financial commitment must be demonstrated to the Kansas Supreme Court to bring the school finance formula into constitutional compliance. Therefore, the Governor recommends two years of appropriations for school finance expenditures in FY 2020 and FY 2021. A stand-alone appropriation bill for K-12 funding will be introduced in order to allow the 2019 Legislature to act by February 28, 2019, regarding school finance and meet timelines set by the Kansas Supreme Court.

Child Welfare

The number of children in the Kansas foster care system has skyrocketed 42.0 percent since 2012. The new Human Services Consensus Caseload estimate increased anticipated Foster Care expenditures by 14.5 percent from FY 2019 to FY 2020. The Governor’s recommendation includes all Consensus Caseload adjustments. In addition, the Governor’s budget includes \$9.3 million, including \$6.9 million from the State General Fund in FY 2020 for Family First Prevention Services. To help strengthen fragile Kansas families, this funding will provide in-home parenting support, mental health support and substance abuse treatment. Invention in prevention will help struggling parents keep their families together in safer, healthier environments.

The recommendation also includes funding totaling \$4.1 million in FY 2019 and FY 2020 to add a total of 55.00 new FTE positions to address child welfare needs, including increased prevention services and improved quality and timeliness of child welfare investigations.

Finally, the Governor will invest \$4.6 million from the State General Fund over the next two years for the Kansas Eligibility Enforcement System which helps the Department coordinate the different services available for families in need.

Health Care

The Governor’s recommendation includes \$14.2 million to expand Medicaid. Expanding eligibility for the program will allow 150,000 low-income Kansans to access critical health care coverage. This will not only improve the health and vitality of the state, a study by George Washington University found that expanding Medicaid could create 3,500 to 4,000 new jobs over the course of five years. Medicaid expansion will be particularly helpful for our struggling rural hospitals by reducing the level of uncompensated care. Expansion is also attractive because the federal government pays an enhanced match rate on the expansion population.

The budget recommendation also includes \$7.1 million from the State General Fund over the next two years to improve the speed and accuracy of the Medicaid eligibility determination process at the clearinghouse. This will allow Kansans to access health services in a more timely fashion and ensure the draw down of federal funding.

Beginning in FY 2020 the federal government will reduce its participation in the Children’s Health Insurance Program (CHIP). The budget includes enhanced state funding of \$12.4 million in FY 2020 to cover an increased number of eligible children, increased costs and the increase in the required state share.

In addition, the budget includes funding for the Program of All-Inclusive Care for the Elderly (PACE). PACE is a Medicare and Medicaid-funded managed care program for people who are 55 or older, low-income and close to being admitted to a nursing home.

The program is instrumental in helping frail Kansans avoid costly nursing home care and remain in their homes. For FY 2020 the Governor recommends a full PACE rate rebase to comply with rules set by the Centers for Medicare and Medicaid Services. Rebasing rates is estimated to cost \$6.8 million from all funding



Governor Kelly commends bipartisan compromise, signs education bill

Apr 6, 2019

The following remarks are from Governor Laura Kelly delivered at the bill signing ceremony for Senate Bill 16, the bipartisan education bill:

Throughout the 2018 campaign, I told Kansans I wanted to be the “education governor.” And I meant it. It is my number one priority.

After the election, when I sat down with my budget director to put together my budget recommendation, public education was the very first topic of discussion. We looked at the numbers for a long time.

Using the most recent Supreme Court ruling on school finance as a guide, I adopted a plan that was widely embraced as the best path to ending years of school finance litigation.

On Thursday of this week, the Kansas Legislature endorsed this plan as well. I’m pleased we were able to come to a consensus on this critical issue.

Before I sign this bill, I’d like to commend the Kansas House of Representatives and the Kansas Senate for their diligent work. Their efforts resulted in overwhelmingly bipartisan legislation that will inject \$90 million more into our public schools. It is a true victory for Kansas.

I also want to recognize an important group of legislators – Senators Molly Baumgartner, Anthony Hensley, and Jim Denning, as well as Representative Valdenia Winn, who shepherded this bill through the conference committee process.

They stood strong for our kids. I thank each of them for their hard work and

commitment to bringing us closer to a resolution.

After a significant increase in funding last year, this plan addresses the Kansas Supreme Court ruling and represents what we all hope to be the final step towards fully funding our schools -- and maintaining adequate funding in the years to come.

It is a reasonable, good-faith effort that is based on the plan put forth by the Kansas Department of Education and endorsed by the State Board of Education.

Of course, there's a reason we're all here on a Saturday. We have an urgent deadline to meet, and we simply do not have a minute to lose.

My signature on Senate Bill 16 is not the end of this discussion. It will make its way across the street to the Kansas Supreme Court. Briefs are due on April 15. Oral arguments will take place on May 9.

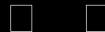
No one can predict what the court will rule. But one thing is for certain: this legislation represents a significant bipartisan effort to address the last remaining component of last summer's court ruling. It is a meaningful, reasonable plan that maintains the stability of the rest of the state's budget.

The saga over public education funding has been long and hard, and it's time for it to be settled. I believe that this legislation will allow us to finally end the cycle of litigation and move forward.

For this reason, I am so proud today to sign Senate Bill 16.

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April 8, 2019

House Status: Adjourned until Wednesday, May 01, 2019 at 11:00 a.m.

Senate Status: Adjourned until Wednesday, May 01, 2019 at 10:00 a.m.

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Minutes for SB44 - Committee on Senate Select Committee on Education Finance

Short Title

Appropriations for the department of education for FY 2019, 2020 and 2021; increasing BASE aid for certain school years; continuing 20 mill statewide levy for schools and exempting certain portion of property used for residential purposes from such levy

Minutes Content for Wed, Feb 6, 2019

Chairperson Baumgardner opened the hearing on [SB 44](#). The Chair stated the Committee had many conferees and the hearing would continue on Tuesday, February 12, 2019. She stated the Committee would spend considerable time during the legislative session working on the bill. She noted the committee would hear from the Kansas Legislative Research Department (KLRD) and the Kansas State Department of Education (KSDE) before hearing testimony.

John Hess, Fiscal Analyst, KLRD, provided and discussed several budget-specific documents, noting SB44 includes any changes to the KSDE budget for fiscal year (FY) 2019 and the entire KSDE budget for FY 2020. Mr. Hess provided an executive summary overview of the KSDE budget (Attachment 1), the KLRD Budget Analysis (Attachment 2), the Governor's budget recommendations (Attachment 3), a KLRD memorandum describing the total amount of increased aid to schools for a six-year time frame beginning in FY 2018 (Attachment 4), and a KLRD memorandum summarizing the House school finance calculation effort (Attachment 5). The two KLRD memoranda were requested by Chairperson Baumgardner to provide reference to the Committee.

Mr. Hess stood for questions.

Chairperson Baumgardner asked for clarification on the other recommendations listed on pages 175 and 176 of the Budget Analysis, and if the requests came from the Governor or state agencies. Mr. Hess responded that the deletion of the \$41.9 million, including \$41.2 million from State General Fund (SGF), were deleted agency enhancement requests, and the remainder of the requests were actions taken by the Governor.

Dele Dennis, Deputy Commissioner, KSDE, provided a memorandum reviewing how the State Board of Education (State Board) determined its recommendations on the Base Aid for Student Excellence (BASE). (Attachment 6) Mr. Dennis noted the State Board increased the inflation factor by 1.44 percent based on the Kansas Supreme Court opinion in June 2018. Mr. Dennis provided page 1 and 7 of the Kansas State Board of Education meeting minutes from July 10, 2018, which shows the State Board's approval of the 1.44 percent increase in state foundation aid. (Attachment 7) He also discussed data on the inflation adjustment totals. He stated the State Board increased the amount by 1.44 percent, subtracted current aid plus the amount approved in 2018-2019, and then divided by four, and subtracted from the amount already approved by the Legislature. The State Board then adjusted the BASE only on the amounts that would be needed for the next four years at approximately \$80 million per year. Mr. Dennis noted KSDE increased the budget appeal to the Legislature for FY 2020 for Kansas Public Employees Retirement System (KPERs) and health insurance. He also noted law provides for 92.0 percent of excess costs, and the goal of the State Board is to reach that amount within the next four years.

Mr. Dennis stood for questions.

Vice-chairperson Denning asked if Mr. Dennis why the Governor included the entire education budget in [SB 44](#). Mr. Dennis responded he did not know. Vice-chairperson Denning noted including the entire KSDE budget in [SB 44](#) created angst because half of the state's budget resides in the Select Committee on Education Finance and the Committee is interested in sorting out the final school finance piece.

Vice-chairperson Denning stated the House bill containing the KSDE budget that was sent to the Supreme Court used *Montoy* logic, but the State Board seems to have deviated from that logic in their calculations, referencing page 3 of the memorandum provided by Mr. Dennis. Vice-chairperson Denning commented if the Committee were to use the *Montoy* logic that the Supreme Court signed off on, it appears schools would be shorted \$271 million from 2020-2023 based on the State Board's calculations. He noted the testimony for Schools for Fair Funding indicates the Legislature can deviate from the *Montoy* logic, leaving this shortage of \$271 million. Vice-chairperson Denning asked Mr. Dennis if he agreed. Mr. Dennis responded he wasn't sure, but he understood the logic. Vice-chairperson Denning stated he wanted to make sure deviating from the *Montoy* logic doesn't lead to a lawsuit or the Supreme Court stating the Legislature defied the court ruling.

Ranking Minority Member Hensley asked for clarification on the percentage of excess costs, because the 2018 consensus estimates appear to show Kansas will be at 73 or 74 percent of excess costs over time. Mr. Dennis noted on page 7 of his memorandum it is estimated that the percent of special education excess costs funded will drop from 81.4 percent in the current year to 78.2 percent for FY 2020. Senator Hensley clarified that the law states we should be at 92.0 percent.

There were no further questions.

Chairperson Baumgardner welcomed the conferees and went over the amount of time they each had to ensure everyone had a few minutes to speak. She noted the conferees were given an option to present during the continuation hearing on February 12, 2019.

Patrick Woods provided proponent testimony for the five Shawnee County school districts as One United Voice and also noted he was representing the Kansas Association of School Boards. (Attachment 8) Mr. Woods also provided a document that discusses what Topeka Public Schools would like the Legislature to consider. The document includes transition to teaching programs, licensures, KPERs, and additional funding opportunities. (Attachment 9) Mr. Woods also provided a document that outlines the One United Voice legislative positions and outlines the variety of ways the new state aid for the 2018-19 has impacted learning in Shawnee County schools. (Attachment 10)

Dr. Kelly Amberger, Superintendent and elementary principal, USD 482 Dighton, provided proponent testimony. (Attachment 11) He stated SB44 would allow school district throughout Kansas to eliminate a major concern and spend their time planning approaches to better educate students. He noted during the last three years, USD 482 raised their base teacher salary, held local property taxes steady, and launched a district redesign. He noted USD 482 has 250 students in pre-kindergarten through twelfth grade.

Darrel Harbaugh, President, USD 445 Board of Education in Coffeyville, Kansas, presented proponent testimony. (Attachment 12) He shared achievements of USD 445 over the years, including being part of the Kansas CAN redesign project, being in the tenth year of a 0-5 early learning center model, focusing on social-emotional learning, and having a community health center in each building in the district. He also provided a document outlining Montgomery County schools legislative positions and lists examples of how future funding would be used by Montgomery County schools. (Attachment 13)

Justin Coup, Superintendent, USD 393 Goorman, gave proponent testimony. (Attachment 14) Mr. Coup discussed how his district used the previous year's additional funding for staff raises, at-risk, and early childhood education. Mr. Coup stated between the additional funding and the Kansas CAN vision, USD 393 is able to see the possibilities the future holds for their students. He noted without a stable funding mechanism, USD 393 is unable to plan beyond a year at a time.

Jeff Travis, Superintendent, USD 273 Beloit, provided proponent testimony. (Attachment 15) Mr. Travis is also a board member of Schools for Quality Education, which is composed of over 100 rural school districts in Kansas. Mr. Travis focused on the need to end the ongoing debate on funding Kansas education. His testimony included a list of educational opportunities that would come from consistent funding and noted ~~SB 44~~ would allow for equalization for all Kansas students.

Patty Logan, Chair, Stand Up Blue Valley, provided proponent testimony. (Attachment 16) Stand Up Blue Valley is an organization that keeps Blue Valley voters informed on issues that impact their schools. Ms. Logan discussed the excellence of Blue Valley schools, the need to account for inflation, funding special needs students, and issues with funding uncertainty.

Bill Brady, Schools for Fair Funding (SFFF), provided proponent testimony. (Attachment 17) SFFF is a coalition of 40 school districts from across Kansas that represents 140,000 Kansas students. Mr. Brady noted SFFF represents the four plaintiff districts in the *Gannon* lawsuit, Dodge City, Hutchinson, Kansas City, and Wichita. Mr. Brady testified ~~SB 44~~ in its current form, would solve the *Gannon VI* issues, and if passed without amendments, the four districts would stipulate to the court that the issues have been resolved. Mr. Brady stated SFFF would only ask that the Court retain jurisdiction to see the out-years get implemented and appropriated as planned. He stated if there are amendments to the bill, then the lawyers would have to analyze the effects of the amendments and their impact on equity and adequacy. He noted the State Board used a fixed rate of 1.44 percent for inflation. SFFF has chosen to support the State Board's numbers and inflation calculation to end the litigation. He also noted the State must be prepared on May 9, 2019, to convince the Court it has fulfilled its proposed *Monloy* safe harbor by adding six years of inflation over the remaining four years of the five year plan.

Brandi Fisher, Executive Director, Mainstream Coalition, provided proponent testimony. (Attachment 18) Mainstream Coalition is an education and advocacy organization located in northeast Kansas, representing around 12,000 residents around the state, and is focused on educating and advocating for good governance, public schools, and health communities. She stated the bill in its current form fulfills the courts requirements in *Gannon VI* and ensures opportunity for all Kansas equally.

Justin Henry, President, Kansas School Superintendents Association, provided proponent testimony. (Attachment 19) Mr. Henry discussed the need for predictable funding to plan for staffing. He stated if school districts can plan and it is predictable, then schools might not be dependent on local option budget (LOB), which could consequently lead to a decline on property taxes. He stated they are not advocating for the block grant.

The Chair asked the Committee if they had any questions for the conferees.

Vice-chairperson Denning referenced page 22 of the SFFF testimony and asked Mr. Brady if SFFF adopted to the penny the State Board's position on the Supreme Court's request for inflation. Mr. Brady said SFFF is asking the Legislature to pass ~~SB 44~~ and SFFF is comfortable with those numbers. He stated they believe inflation is higher than 1.44 percent, but SFFF is willing to stipulate to 1.44 percent.

Vice-chairperson Denning noted the Supreme Court has stipulated they are comfortable with 1.44 percent for inflation, but wanted it to be clear that on page 22, the SFFF has taken the State Board's calculation for inflation and included it in the SFFF testimony. Mr. Brady responded SFFF supports the State Board's position.

Vice-chairperson Denning asked if the Legislature stipulates to the Court that the Legislature is adopting the formula for inflation, the lawsuit will be resolved, with the Court retaining jurisdiction. Mr. Brady noted yes, if the Court retains jurisdiction and the formula is funded in the way on the BASE. Vice-chairperson Denning noted the *Monloy* safe harbor statement in the SFFF testimony, and stated the inflation calculation provided by the State Board does not follow the *Monloy* accumulation logic, so there is a \$271 million shortage. Vice-chairperson Denning wanted to clarify that SFFF would be okay with this shortage, would not bring another law suit, and would help convince the Court that the state is not adopting the *Monloy* safe harbor. Mr. Brady stated if SFFF stipulates along with the State, there would not be a hearing. Mr. Brady stated if they stipulate, they would not bring a lawsuit.

Vice-chairperson Denning noted the 1.44 percent inflation is not the issue, it is the accumulated method of *Monloy* verses the fixed method used in the State Board's estimates. He noted if the State used the accumulated method instead of fixed method, that would add an additional \$271 million. He wanted to clarify SFFF are okay with that method. Mr. Brady responded in the affirmative.

Ranking Minority Member Hensley asked Mr. Dennis why there was a dissenting vote on the proposal adopted by the State Board. Mr. Dennis said there was a dissenting vote, but wasn't sure why. Ranking Minority Member Hensley stated the member voted this way because they did not accept the 1.44 inflation number, as she thought the inflation factor should be between 2.0 and 3.0 percent. Mr. Dennis responded that professionals will say it is 2.0 to 2.5 percent in the next four years. Senator Hensley asked how the 20 mills is factored in and Mr. Dennis responded in detail about the growth producing between \$25 and \$30 million additional revenue per year. Senator Hensley noted that if using \$25 to \$30 million per year in growth, then the additional required in the first year would be \$85 million instead of \$92 million. Mr. Dennis stated that would be true if the 20 mills had not already been counted.

Ranking Minority Member Hensley shared with the Committee a letter he wrote on January 29, 2019, to Attorney General Derek Schmidt asking for guidance on the school finance deadlines for the 2019 Legislative Session. He also provided the Attorney General's response dated February 5, 2019. (Attachment 20) (Attachment 21)

Vice-chairperson Denning stated he wanted to be clear that the issue is not about the 1.44 inflation factor, because that has been resolved by the Supreme Court.

Chairperson Bauggartner drew the Committee's attention to written testimony that was also provided to the Committee.

Dr. Rick Atha, Associate Superintendent of Organizational Support, Shawnee Mission School District provided written proponent

testimony. (Attachment 22)

Blue Valley Schools provided written proponent testimony. (Attachment 23)

Gail Jamison, President, Goodard Advocates for Public Education, provided written proponent testimony. (Attachment 24)

Megan Peters, Parent and Chair, Education First Shawnee Mission, provided written proponent testimony. (Attachment 25)

Nikki McDonald, Chair, Olathe Public Education Network, provided written proponent testimony. (Attachment 26)

Mike Matheis, Interim Superintendent, USD 251 North Lyon County, provided written proponent testimony. (Attachment 27)

Dr. Cory L. Gibson, Superintendent, USD 282 Valley Center, provided written proponent testimony. (Attachment 28)

Dr. Troy Pitsch, Superintendent, USD 294 Oberlin, provided written proponent testimony. (Attachment 29)

Rex Bruce, Superintendent, USD 374 Sublette, provided written proponent testimony. (Attachment 30)

Dr. Shellaine Kiblinger, Superintendent, USD 447 Cheneyvale-Thayer, provided written proponent testimony. (Attachment 31)

Chairperson Baumgardner stated additional oral testimony would be presented at the continuation of the hearing on February 12, 2019, and the Committee will have ongoing discussions on the contents of [SB 44](#).

Chairperson Baumgardner adjourned the meeting at 2:30 p.m.

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KANSAS DEPARTMENT OF EDUCATION

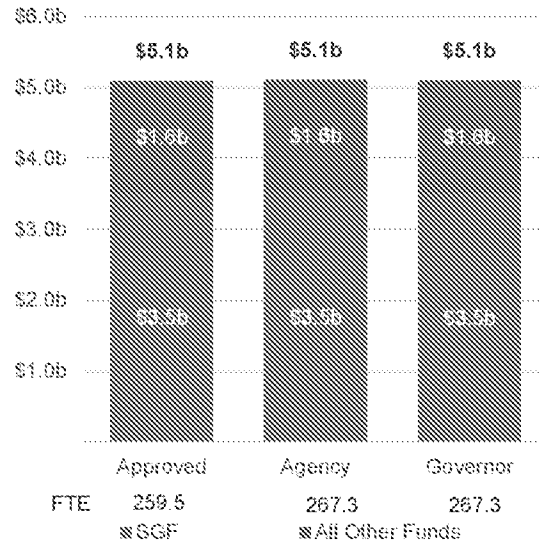
The Department of Education is overseen by the State Board of Education, which is responsible for the general supervision of public schools and educational interests of the State not under the jurisdiction of the Kansas Board of Regents.

FY 2019

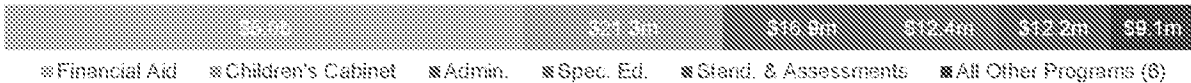
The **agency** submits a revised estimate of \$17.4 million (\$17.0 million SGF) above the amount approved by the 2018 Legislature. The increase is primarily due to the agency's supplemental requests for increased employer contributions to KPERS-School.

The **Governor** recommends a decrease of \$11.5 million (\$26.7 million SGF) below the agency's FY 2019 revised estimate. The decrease is primarily due to the Governor's recommendation to adopt the Fall 2018 Education Consensus Estimates.

TOTAL EXPENDITURES



OPERATING EXPENDITURES BY PROGRAM

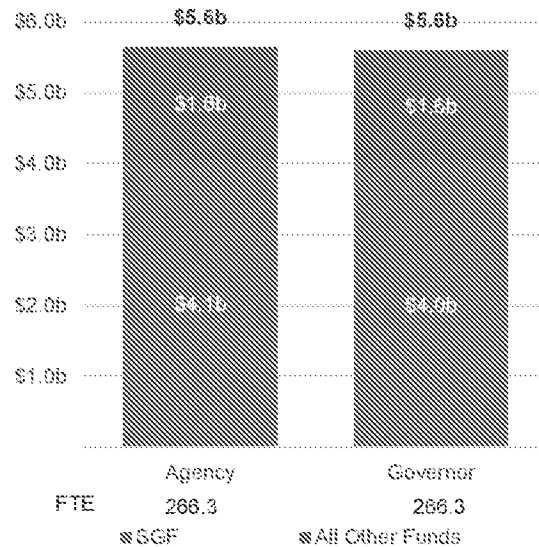


FY 2020

The **agency** requests an increase of \$535.0 million (\$514.0 million SGF) above the agency's FY 2019 revised estimate. This is primarily due to the school funding increases approved by the 2017 and 2018 Legislatures and to the agency's enhancement requests for FY 2020.

The **Governor** recommends a decrease of \$47.2 million (\$22.8 million SGF) below the agency's FY 2020 request. The decrease is primarily attributable to the Governor's recommendation to adopt the Fall 2018 Education Consensus Estimates and the Governor not recommending several of the agency's enhancement requests. The SGF decrease is partially offset by the recommendation to replace the State Highway Fund transfer for State Foundation Aid with SGF moneys.

TOTAL EXPENDITURES



OPERATING EXPENDITURES BY PROGRAM



Gannon VI Remedy

The Governor recommends adoption of the State Board of Education's proposed *Gannon VI* remedy. The new BASE levels would be:

- FY 2020: \$4,436
- FY 2021: \$4,569
- FY 2022: \$4,706
- FY 2023: \$4,846

Performance Measures

Number of meals and snacks served through Child Nutrition and Wellness program (in millions):

- FY 2016: 101.5
- FY 2017: 98.1
- FY 2018: 102.3
- FY 2019: 104.4
- FY 2020: 106.5

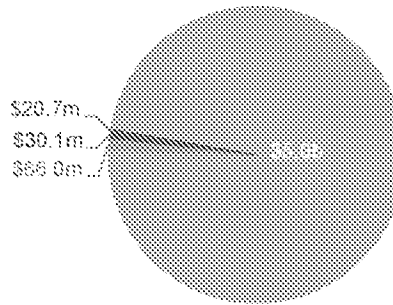
Average statewide ACT composite score:

- FY 2016: 21.9
- FY 2017: 21.7
- FY 2018: 21.7
- FY 2019: 21.2
- FY 2020: 21.4

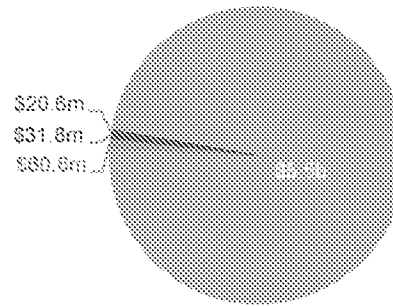
Number of families served through Parents as Teachers:

- FY 2016: N/A
- FY 2017: 8,275
- FY 2018: 8,522
- FY 2019: 9,900
- FY 2020: 9,900

**EXPENDITURES BY CATEGORY
FY 2019**

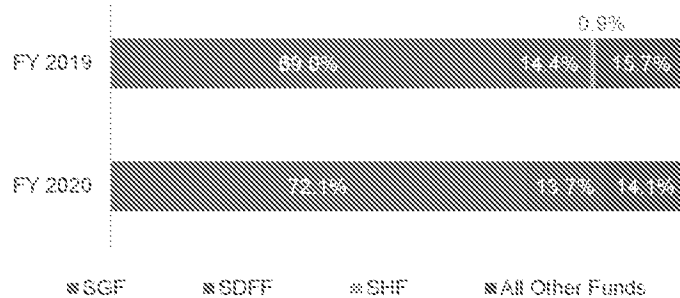


FY 2020



- Salaries and Wages
- Contractual Services
- Aid to Local Units
- Other Assistance

FUNDING SOURCES



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SUPPLEMENTAL & ENHANCEMENT REQUESTS



Fiscal Analyst: John Hess **Phone No.:** 785-296-7882 **E-mail:** John.Hess@klrd.ks.gov
Full Budget Analysis: www.kslegresearch.org/KLRD-web/Approp-BA-SubcommRpt_links.html

DEPARTMENT OF EDUCATION

	Actual FY 2018	Agency Est. FY 2019	Gov. Rec. FY 2019	Agency Req. FY 2020	Gov. Rec. FY 2020
Operating Expenditures:					
State General Fund	\$ 3,390,857,264	\$ 3,546,142,373	\$ 3,519,392,991	\$ 4,060,161,378	\$ 4,037,412,677
Other Funds	1,552,753,134	1,562,874,528	1,578,090,421	1,583,874,261	1,559,400,036
<i>Subtotal</i>	<i>\$ 4,943,610,398</i>	<i>\$ 5,109,016,901</i>	<i>\$ 5,097,483,412</i>	<i>\$ 5,644,035,639</i>	<i>\$ 5,596,812,713</i>
Capital Improvements:					
State General Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Funds	0	0	0	0	0
<i>Subtotal</i>	<i>\$ 0</i>	<i>\$ 0</i>	<i>\$ 0</i>	<i>\$ 0</i>	<i>\$ 0</i>
TOTAL	<u>\$ 4,943,610,398</u>	<u>\$ 5,109,016,901</u>	<u>\$ 5,097,483,412</u>	<u>\$ 5,644,035,639</u>	<u>\$ 5,596,812,713</u>
Percentage Change:					
Operating Expenditures					
State General Fund	9.5 %	4.6 %	3.8 %	14.5 %	14.7 %
All Funds	7.5	3.3	3.1	10.5	9.8
FTE Positions	257.5	267.3	267.3	266.3	266.3

About This Analysis. For purposes of this analysis, full-time equivalent (FTE) positions now include non-FTE permanent unclassified positions but continue to exclude temporary employees. FTE positions reflect permanent state positions equating to a 40-hour work week.

AGENCY OVERVIEW

The Department of Education (KSDE) is overseen by the ten-member elected State Board of Education (State Board), which is established by the *Kansas Constitution*. The State Board is responsible for the general supervision of public schools and educational interests of the State not under the jurisdiction of the State Board of Regents. Its duties include accrediting elementary and secondary schools, establishing standard courses of study in the public schools, certifying teachers and administrators, approving public and private teacher education programs, and administering a variety of state and federal aid programs.

The State Board appoints a Commissioner of Education who is responsible for the administration of the Department of Education and serves at the pleasure of the State Board. KSDE consists of three main offices:

- **Office of the Commissioner.** This office oversees those agency functions that provide services to the entire agency, including human resources and legal services;

- **Division of Fiscal and Administrative Services.** This division supervises the financial aspects of the agency including preparation of the budget for KSDE and the distribution and audit of state aid payments to schools; and
- **Division of Learning Services.** This division oversees the State's assessed and non-assessed curricular standards; state assessments; planning, research, data analysis, and reporting requirements; educator licensure; and the review of educator training programs at all Kansas institutions of higher education.

MAJOR ISSUES FROM PRIOR YEARS

The **2014 Legislature** passed Senate Sub. for HB 2506 in response to the Kansas Supreme Court's ruling in *Gannon I* that the State's school finance system was constitutionally inequitable. Senate Sub. for HB 2506 appropriated an additional \$109.3 million, all from the State General Fund, for Supplemental General State Aid (local option budget, or LOB, equalization aid). Additionally, the bill made a revenue transfer of \$25.2 million from the State General Fund to the Capital Outlay Fund to fully fund Capital Outlay State Aid.

In addition, Senate Sub. for HB 2506 made several changes to the school finance formula, which resulted in a decrease in various weightings taking effect for FY 2015. These changes were:

- A phase-out of the school facilities weighting that limited its use to only those districts that have a LOB of at least 15.0 percent of the amount of state financial aid for which the contractual bond obligations incurred by the district were approved by voters on or before July 1, 2014;
- Non-proficient at-risk weighting was eliminated;
- Virtual weighting was eliminated from the LOB calculation; and
- At-risk weighting was eliminated for part-time students (grades 1 through 12) and students older than 19 years of age (excluding students with Individualized Education Plans [IEPs]).

The **2015 Legislature** passed House Sub. for SB 7, which repealed the School District Finance and Quality Performance Act (SDFQPA) and replaced it with the Classroom Learning Assuring Student Success (CLASS) Act. The CLASS Act provided a block grant form of funding to each school district for school years 2015-2016 and 2016-2017. Each district's block grant was based in part on, and was at least equal to, the total state financial support as provided in school year 2014-2015. The CLASS Act also changed the formulas for Supplemental General State Aid (LOB State Aid) and Capital Outlay State Aid and provided funding for the new formulas. The CLASS Act was given a sunset date of June 30, 2017.

Because the block grant froze state aid at the 2014-2015 amount, the Extraordinary Need Fund (ENF) was to be used for the following:

- Extraordinary increase in enrollment;

- Extraordinary decrease in the district's assessed valuation; and
- Other unforeseen acts or circumstances substantially impacting a district's general fund.

Districts could apply to the State Finance Council for payments from the ENF.

During the **2016 Session**, the Kansas Supreme Court's ruling in *Gannon II* held that 2015 House Sub. for SB 7 failed to cure the inequities in the school finance system and ordered the State to satisfactorily demonstrated legislative compliance with the equity standard by June 30, 2016.

In response, the **2016 Legislature** passed Senate Sub. for HB 2655. The bill reinstated the Capital Outlay State Aid formula that was in effect prior to the enactment of the CLASS Act. The bill also amended the formula for determining Supplemental General State Aid. The equalization factor would be 25.0 percent of the median assessed valuation per pupil (AVPP).

During the **2016 Session**, the Kansas Supreme Court's ruling in *Gannon III* held that Senate Sub. for HB 2655 corrected the inequities related to Capital Outlay State Aid, but also ruled that the new LOB State Aid formula was unconstitutional.

In response to the Court's ruling in *Gannon III*, in the **2016 Special Session**, the Legislature passed Sub. for HB 2001, which reinstated the previous LOB State Aid formula. Supplemental General State Aid was again equalized to the 81.2 percentile of AVPP. Administration of the ENF was given to the State Board of Education and a \$13.0 million limit of expenditures from the ENF was established. The Kansas Supreme Court then found that HB 2001 brought the State into compliance with the equity standard and retained jurisdiction over the issue.

During the **2017 Session**, the Kansas Supreme Court's ruling in *Gannon IV* held the State's school finance system established by the CLASS Act (2015 House Sub. for SB 7) was constitutionally inadequate, both in its structure and implementation.

In response, the **2017 Legislature** passed SB 19, which created the Kansas School Equity and Enhancement Act (KSEEA) and amended statutes related to Capital Improvement State Aid and capital outlay. KSEEA is structurally similar to the former SDFQPA, determining State Foundation Aid (what used to be known as General State Aid) by multiplying a district's weighted FTE enrollment by the base aid for student excellence (BASE). The BASE was set at \$4,006 for school year 2017-2018, \$4,128 for school year 2018-2019, and adjusted each year thereafter according to the average percentage increase in the Consumer Price Index (CPI) for all urban consumers in the Midwest region during the three immediately preceding years.

KSEEA included weightings for at-risk students, bilingual students, low enrollment, high enrollment, high-density at-risk, transportation, career and technical education, new school facilities, cost-of-living, ancillary school facilities, declining enrollment (which expired on July 1, 2018), and special education. SB 19 expanded the authorized uses of capital outlay funds to include utilities and property and casualty insurance. The bill also amended the calculation of LOB State Aid to use the AVPP of the prior year during the 2017-2018 school year. Beginning in the 2018-2019 school year, the AVPP used would be an average of the three immediately preceding school years.

On **October 2, 2017**, the Kansas Supreme Court's ruling in *Gannon V* held that SB 19 was constitutionally inadequate in its implementation, but not its basic structure. In addition, the Court identified four specific points of inequity:

- The expansion of the authorized uses of capital outlay funds;
- The differing procedures for certain districts to raise their maximum LOB;
- The use of a district's prior year LOB to determine the amount of LOB State Aid; and
- The inclusion of a 10.0 percent floor for the at-risk weighting.

The **2018 Legislature**, in response, passed Sub. for SB 423 and House Sub. for SB 61. The bills phase in approximately \$522.0 million in additional school funding over a five-year period ending in school year 2022-2023. The BASE is scheduled to increase from \$4,165 in school year 2018-2019 (it was set at \$4,128 in 2017 SB 19) to \$4,713 by school year 2022-2023, after which inflationary increases will take effect.

The bills require each school district to adopt a LOB of at least 15.0 percent and to transfer the portion of the LOB attributable to the at-risk and bilingual weightings to the district's at-risk and bilingual funds. The bills change the process for calculating LOB State Aid to use of the district's current-year LOB, but requires districts intending to raise their LOB during the upcoming school year to notify the State Board by April 1 of the current school year.

The bills eliminate the 10.0 percent floor for the at-risk weighting, provide for the transportation weighting to be calculated using a static cost-density curve, and make smaller changes to the high-density at-risk, career and technical education, and bilingual weightings.

The bills also eliminate the provision in 2017 SB 19 that allow school districts to expend capital outlay funds on utilities and property and casualty insurance, and amend provisions related to approval of school district capital improvement bonds by the State Board.

Finally, the bills create the Mental Health Intervention Team pilot program for FY 2019. Participating school districts will enter into agreements with community mental health centers for clinical therapists, case managers, and school liaisons to provide mental health services in Abilene, Garden City, Kansas City, Parsons, Topeka, and Wichita.

On **June 25, 2018**, the Kansas Supreme Court issued its *Gannon VI* ruling. The Court held the Legislature had corrected the four equity issues identified in *Gannon V* and created no additional inequities. In addition, the Court ruled the school finance system remained constitutionally inadequate, determining the Legislature failed to consistently implement its plan to meet the threshold for adequacy identified in the *Montoy* litigation. The Court extended its stay to June 30, 2019, or until further order of the Court, to allow the Legislature to address the remaining adequacy issues during the 2019 Session.

BUDGET SUMMARY AND KEY POINTS

FY 2019 – Current Year. The **agency** estimates revised expenditures of \$5.1 billion, including \$3.5 billion from the State General Fund, in FY 2019. The revised estimate is an all

funds increase of \$17.4 million, or 0.3 percent, above the FY 2019 budget approved by the 2018 Legislature. This includes a State General Fund increase of \$17.0 million, or 0.5 percent, and a special revenue fund increase of \$469,714, or less than 0.1 percent. The increase above the FY 2019 approved budget is primarily attributable to the agency's supplemental requests for increased employer contributions for KPERS-School. The revised estimate includes 267.3 FTE positions, which is an increase of 7.8 FTE positions above the FY 2019 approved number.

The **Governor** recommends expenditures of \$5.1 billion, including \$3.5 billion from the State General Fund, in FY 2019. The recommendation is an all funds decrease of \$11.5 million, or 0.2 percent, below the agency's FY 2019 revised estimate. This includes a State General Fund decrease of \$26.7 million, or 0.8 percent, and a special revenue fund increase of \$15.2 million, or 1.0 percent. The recommendation includes 267.3 FTE positions, which is the same as the agency's FY 2019 revised estimate. The State General Fund decrease and special revenue fund increase are primarily attributable to the Governor's recommendation to adopt the Fall 2018 Education Consensus Estimates in FY 2019.

FY 2020 – Budget Year. The **agency** requests expenditures of \$5.6 billion, including \$4.1 billion from the State General Fund, for FY 2020. The request is an all funds increase of \$535.0 million, or 10.5 percent, above the agency's FY 2019 revised estimate. This includes a State General Fund increase of \$514.0 million, or 14.5 percent, and a special revenue fund increase of \$21.0 million, or 1.3 percent. The request includes 266.3 FTE positions, which is a decrease of 1.0 FTE position below the FY 2019 revised estimate.

The increase above the agency's FY 2019 revised estimate is in part attributable to the increases in school funding contained in 2017 SB 19, 2018 Sub. for SB 423, and 2018 House Sub. for SB 61. The increase is also attributable to the agency's FY 2020 enhancement requests, which total \$227.1 million, including \$226.4 million from the State General Fund.

The **Governor** recommends expenditures of \$5.6 billion, including \$4.0 billion from the State General Fund, for FY 2020. The recommendation is an all funds decrease of \$47.2 million, or 0.8 percent, below the agency's FY 2020 request. This includes a State General Fund decrease of \$22.8 million, or 0.6 percent, and a special revenue fund decrease of \$24.5 million, or 1.5 percent. The recommendation includes 266.3 FTE positions, which is the same as the agency's FY 2020 request.

The State General Fund decrease is primarily attributable to the Governor's recommendation to adopt the Fall 2018 Education Consensus Estimates in FY 2019. The special revenue fund decrease is primarily attributable to the Governor's recommendation to replace the State Highway Fund transfer for State Foundation Aid with State General Fund moneys.

PERFORMANCE MEASURES

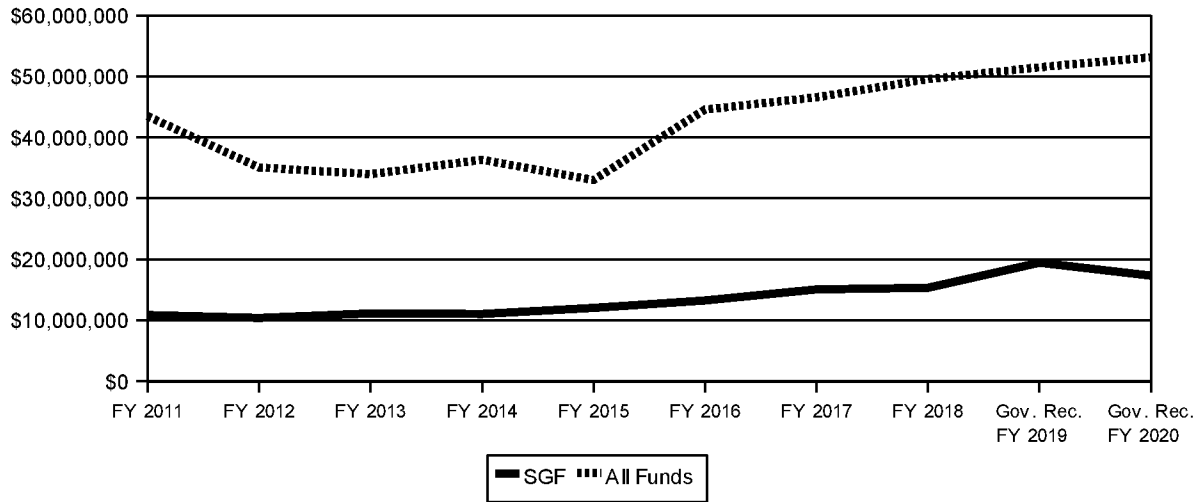
The 2016 Legislature passed HB 2739, which outlined a three-year process for state agencies to develop and implement a system of performance budgeting using outcome measures to evaluate program effectiveness. Measures to evaluate agency-wide performance are presented below. Additional measures to evaluate specific programs appear in the relevant program sections.

PERFORMANCE MEASURES						
Measure	Actual FY 2016	Actual FY 2017	Gov. Rec. FY 2018	Actual FY 2018	Gov. Rec. FY 2019	Gov. Rec. FY 2020
Number of meals and snacks served through Child Nutrition and Wellness program (in millions)	101.5	98.1	101.6	102.3	104.4	106.5
Average statewide ACT composite score	21.9	21.7	21.9	21.7	21.2	21.4
Number of families served through Parents as Teachers	N/A	8,275	N/A	8,522	9,900	9,900
Amount of state aid savings found by fiscal audit team (in thousands)	\$ 3,117	\$ 6,476	\$ 13,742	\$ 14,440	\$ 14,500	\$ 14,500
Agency Expenditures						
All Funds (Dollars in Millions)	\$ 4,449.5	\$ 4,599.7	\$ 4,970.4	\$ 4,943.6	\$ 5,097.5	\$ 5,596.8
FTE Positions	246.4	247.4	257.5	257.5	267.3	266.3

The agency has modified the performance measure regarding participation in the Parents as Teachers program. Previously, the agency tracked the total number of children served. The agency now tracks the number of families served. Data for FY 2016 actuals and the FY 2018 Governor's recommendation were based on the total number of children served, not families served, and are therefore excluded.

BUDGET TRENDS

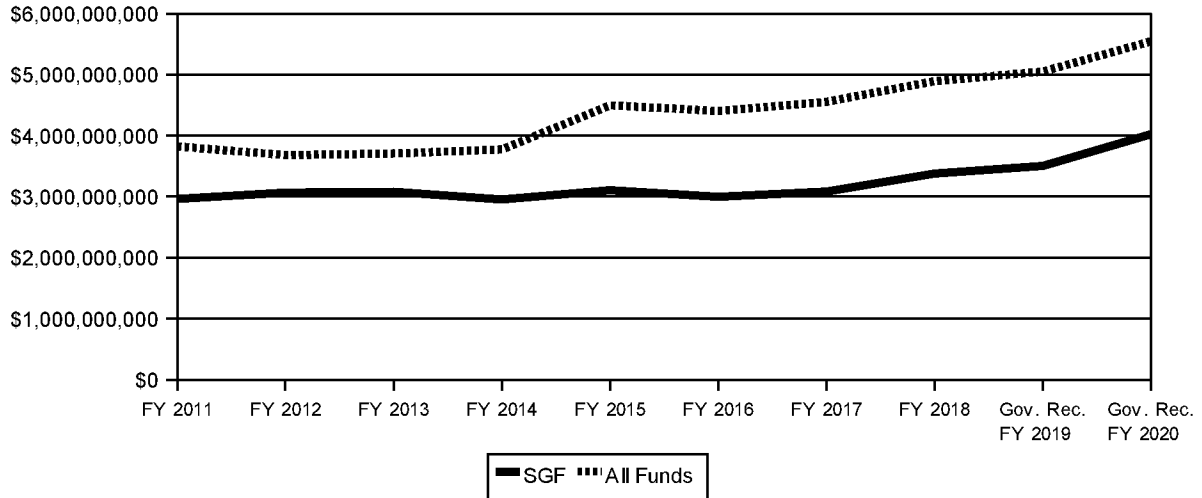
AGENCY OPERATING EXPENDITURES (INCLUDING CHILDREN'S CABINET) FY 2011 – FY 2020



AGENCY OPERATING EXPENDITURES FY 2011 – FY 2020

Fiscal Year	SGF	% Change	All Funds	% Change	FTE
2011	\$ 10,876,684	1.3 %	\$ 43,460,681	28.4 %	210.3
2012	10,361,045	(4.7)	35,064,224	(19.3)	284.6
2013	11,132,026	7.4	33,956,966	(3.2)	264.5
2014	11,050,938	(0.7)	36,308,792	6.9	273.0
2015	12,011,002	8.7	32,997,169	(9.1)	255.0
2016	13,220,867	10.1	44,536,694	35.0	246.4
2017	15,039,455	13.8	46,552,420	4.5	244.4
2018	15,332,057	1.9	49,536,746	6.4	257.5
2019 Gov. Rec.	19,431,044	26.7	51,483,837	3.9	267.3
2020 Gov. Rec.	17,317,914	(10.9)	53,119,016	3.2	266.3
Ten-Year Change Dollars/Percent	\$ 6,441,230	59.2 %	\$ 9,658,335	22.2 %	56.0

**AID AND OTHER ASSISTANCE EXPENDITURES
FY 2011 – FY 2020**



**AID AND OTHER ASSISTANCE EXPENDITURES
FY 2011 – FY 2020**

Fiscal Year	SGF	% Change	All Funds	% Change	FTE
2011	\$ 2,960,334,113	9.7 %	\$ 3,824,032,285	7.7 %	210.3
2012	3,066,459,334	3.6	3,678,685,623	(3.8)	284.6
2013	3,080,705,948	0.5	3,707,586,052	0.8	264.5
2014	2,952,153,298	(4.2)	3,772,323,727	1.7	273.0
2015	3,105,426,306	5.2	4,496,737,571	19.2	255.0
2016	2,996,140,141	(3.5)	4,404,997,971	(2.0)	246.4
2017	3,084,482,960	2.9	4,555,470,870	3.4	244.4
2018	3,377,839,807	9.5	4,894,107,377	7.4	257.5
2019 Gov. Rec.	3,505,376,947	3.8	5,051,414,575	3.2	267.3
2020 Gov. Rec.	4,023,394,763	14.8	5,546,993,697	9.8	266.3
Ten-Year Change Dollars/Percent	\$ 1,063,060,650	35.9 %	\$ 1,722,961,412	45.1 %	56.0

Summary of Operating Budget FY 2018 - FY 2020

	Agency Estimate			Governor's Recommendation					
	Actual FY 2018	Estimate FY 2019	Request FY 2020	Dollar Change from FY 19	Percent Change from FY 19	Rec. FY 2019	Rec. FY 2020	Dollar Change from FY 19	Percent Change from FY 19
By Program:									
Administration	\$ 14,573,095	\$ 16,917,859	\$ 16,806,226	\$ (111,633)	(0.7) %	\$ 16,917,859	\$ 16,702,004	\$ (215,855)	(1.3) %
Governance of Ed.	360,691	393,802	415,335	21,533	5.5	393,802	415,335	21,533	5.5
Child Nutrition & Wellness	4,050,993	3,822,328	3,976,960	154,632	4.0	3,822,328	3,976,960	154,632	4.0
Standards & Assessments	9,949,142	12,161,163	12,460,920	299,757	2.5	12,161,163	12,460,920	299,757	2.5
Special Ed. Services	14,057,987	12,434,933	12,362,708	(72,225)	(0.6)	12,434,933	12,362,708	(72,225)	(0.6)
Title Progs. & Services	3,419,056	2,951,102	5,231,350	2,280,248	77.3	2,951,102	5,231,350	2,280,248	77.3
Career & Tech. Ed.	1,913,917	1,907,183	2,081,451	174,268	9.1	1,907,183	2,081,451	174,268	9.1
Financial Aid	4,877,309,272	5,037,171,312	5,569,538,041	532,366,729	10.6	5,025,637,823	5,522,419,337	496,781,514	9.9
Children's Cabinet	17,976,245	21,257,219	21,162,648	(94,571)	(0.4)	21,257,219	21,162,648	(94,571)	(0.4)
TOTAL	\$ 4,943,610,398	\$ 5,109,016,901	\$ 5,644,035,639	\$ 535,018,738	10.5 %	\$ 5,097,483,412	\$ 5,596,812,713	\$ 499,329,301	9.8 %
By Major Object of Expenditure:									
Salaries and Wages	\$ 17,805,592	\$ 20,655,456	\$ 20,766,236	\$ 110,780	0.5 %	\$ 20,655,456	\$ 20,642,014	\$ (13,442)	(0.1) %
Contractual Services	30,488,460	30,137,530	33,889,455	3,751,925	12.4	30,137,530	31,809,455	1,671,925	5.5
Commodities	474,711	529,632	494,142	(35,490)	(6.7)	529,632	494,142	(35,490)	(6.7)
Capital Outlay	767,983	161,219	173,405	12,186	7.6	161,219	173,405	12,186	7.6
Debt Service	0	0	0	0	--	0	0	0	--
<i>Subtotal - Operations</i>	\$ 49,536,746	\$ 51,483,837	\$ 55,323,238	\$ 3,839,401	7.5 %	\$ 51,483,837	\$ 53,119,016	\$ 1,635,179	3.2 %
Aid to Local Units	4,839,647,685	4,991,243,900	5,527,266,501	536,022,601	10.7	4,979,960,411	5,482,887,797	502,927,386	10.1
Other Assistance	54,425,967	66,289,164	61,445,900	(4,843,264)	(7.3)	66,039,164	60,805,900	(5,233,264)	(7.9)
TOTAL	\$ 4,943,610,398	\$ 5,109,016,901	\$ 5,644,035,639	\$ 535,018,738	10.5 %	\$ 5,097,483,412	\$ 5,596,812,713	\$ 499,329,301	9.8 %
Financing:									
State General Fund	\$ 3,390,857,264	\$ 3,546,142,373	\$ 4,060,161,378	\$ 514,019,005	14.5 %	\$ 3,519,392,991	\$ 4,037,412,677	\$ 518,019,686	14.7 %
State Highway Fund	107,250,000	45,000,000	45,000,000	0	0.0	45,000,000	0	(45,000,000)	(100.0)
20 Mill Property Tax	641,067,606	669,656,040	695,948,713	26,292,673	3.9	678,356,878	711,953,488	33,596,610	5.0
Federal Funds	479,836,035	502,060,060	484,215,161	(17,844,899)	(3.6)	502,060,060	484,215,161	(17,844,899)	(3.6)
All Other Funds	324,599,493	346,158,428	358,710,387	12,551,959	3.6	352,673,483	363,231,387	10,557,904	3.0
TOTAL	\$ 4,943,610,398	\$ 5,109,016,901	\$ 5,644,035,639	\$ 535,018,738	10.5 %	\$ 5,097,483,412	\$ 5,596,812,713	\$ 499,329,301	9.8 %

BUDGET OVERVIEW

A. FY 2019 – Current Year

Adjustments to Approved State General Fund Budget

The 2018 Legislature approved a State General Fund budget of \$3,527,415,441 for the Department of Education in FY 2019. One adjustment has been made subsequently to that amount. This adjustment changes the current year approved amount without any legislative action required. For this agency, the following adjustment has been made:

- An increase of \$1,773,178, based on the reappropriation of FY 2018 funding that was not spent in FY 2018 and has shifted to FY 2019. This excludes budgeted reappropriations that were approved by the 2018 Legislature.

This adjustment changes the FY 2019 approved State General Fund amount to \$3,529,188,619. That amount is reflected in the table below as the currently approved FY 2019 State General Fund amount.

CHANGE FROM APPROVED BUDGET					
	Legislative Approved FY 2019	Agency Estimate FY 2019	Agency Change from Approved	Governor Rec. FY 2019	Governor Change from Approved
State General Fund	\$ 3,529,188,619	\$ 3,546,142,373	\$ 16,953,754	\$ 3,519,392,991	\$ (9,795,628)
All Other Funds	1,562,404,814	1,562,874,528	469,714	1,578,090,421	15,685,607
TOTAL	\$ 5,091,593,433	\$ 5,109,016,901	\$ 17,423,468	\$ 5,097,483,412	\$ 5,889,979
FTE Positions	259.5	267.3	7.8	267.3	7.8

The **agency** estimates revised expenditures of \$5.1 billion, including \$3.5 billion from the State General Fund, in FY 2019. The revised estimate is an all funds increase of \$17.4 million, or 0.3 percent, above the FY 2019 budget approved by the 2018 Legislature. This includes a State General Fund increase of \$17.0 million, or 0.5 percent, and a special revenue fund increase of \$469,714, or less than 0.1 percent. The revised estimate includes 267.3 FTE positions, which is an increase of 7.8 FTE positions above the FY 2019 approved number.

The increase above the approved budget is primarily attributable to the agency's supplemental requests, which are described below.

KPERS–USDs. The agency requests \$19.0 million, all from the State General Fund, for increased KPERS employer contributions for public schools. The Department of Education estimates covered payroll will increase by approximately 4.75 percent during FY 2019.

KPERS–Non-USDs. The agency requests \$1.0 million, all from the State General Fund, for increased KPERS employer contributions for interlocals, community colleges, and technical colleges. The Department of Education estimates covered payroll will increase by approximately 4.75 percent during FY 2019.

The increase is partially offset by the agency's request to decrease expenditures by \$2.0 million, all from the State General Fund, for the database authorized for the Mental Health Intervention Team (MHIT) pilot program created in 2018 Sub. for SB 423. The agency believes it is more economical to construct the database using agency staff than to solicit bids for the administration and maintenance of the database. The agency proposes to expend \$100,000 for the construction of the database and \$400,000 for administration and maintenance during FY 2019 and \$500,000 per year thereafter for administration and maintenance. To do so, the agency requests authority to reappropriate unspent moneys after the conclusion of FY 2019.

In addition, the agency proposes the remaining balance in the Extraordinary Declining Enrollment State Aid Fund be transferred back to the State General Fund. Senate Sub. for HB 2002 (2017) created this special revenue fund and authorized a one-time transfer of \$2.6 million from the State General Fund to provide funding. FY 2018 expenditures from the Fund totaled \$2.5 million, leaving a balance of \$105,894.

The increase in FTE positions is attributable to the creation of 6.5 FTE positions to absorb increase workloads in school finance (1.0 FTE), Teacher Education and Licensure (1.0 FTE), Child Nutrition and Wellness (1.0 FTE), Special Education Services (1.5 FTE), and Standards and Assessments (2.0 FTE). According to the Department of Education, all of these positions are paid from state fee funds, federal funds, or federal indirect cost reimbursement funds. In addition, the agency created 1.0 FTE position to develop the MHIT database.

The **Governor** recommends expenditures of \$5.1 billion, including \$3.5 billion from the State General Fund, in FY 2019. The recommendation is an all funds decrease of \$11.5 million, or 0.2 percent, below the agency's FY 2019 revised estimate. This includes a State General Fund decrease of \$26.7 million, or 0.8 percent, and a special revenue fund increase of \$15.2 million, or 1.0 percent. The recommendation includes 267.3 FTE positions, which is the same as the agency's FY 2019 revised estimate.

Fall 2018 Education Consensus Estimates

The Governor recommends adoption of the Fall 2018 Education Consensus Estimates in FY 2019. For school finance, the Governor recommends decreased expenditures of \$11.3 million, including \$26.5 million from the State General Fund. For KPERS, the Governor recommends increased expenditures of \$20.0 million, all from the State General Fund. This concurs with the agency's supplemental requests for KPERS in FY 2019. The individual components of the Fall 2018 Estimates are described below.

School Finance–State Foundation Aid. The Governor recommends decreased expenditures of \$27.3 million, including \$39.3 million from the State General Fund, for decreased State Foundation Aid payments in FY 2019. This includes increased expenditures of \$8.7 million from the statewide 20-mill property tax, increased expenditures of \$3.2 million from the School District Finance Fund (optional local property taxes), and increased expenditures of \$164,000 from the Mineral Production Fund. The all funds decrease is primarily attributable to a decrease in weighted FTE enrollment from the Spring 2018 Education Consensus Estimates.

School Finance–Supplemental State Aid. The Governor recommends increased expenditures of \$10.4 million, all from the State General Fund, for increased Supplemental State Aid payments in FY 2019. Supplemental State Aid provides equalization aid for school districts' Local Option Budgets.

School Finance–Capital Outlay State Aid. The Governor recommends increased expenditures of \$2.4 million, all from the State General Fund, for increased Capital Outlay State Aid payments in FY 2019. Capital Outlay State Aid provides equalization aid for school districts' optional capital outlay property taxes, which may not exceed eight mills. Expenditures for Capital Outlay State Aid are a demand transfer from the State General Fund. As such, they are considered normal State General Fund expenditures, but there is no line-item appropriation in the appropriations bill.

School Finance–Capital Improvement State Aid. The Governor recommends increased expenditures of \$3.2 million, all from special revenue funds, for increased Capital Improvement State Aid payments in FY 2019. Capital Improvement State Aid provides equalization aid for school districts' bonded indebtedness incurred for capital construction projects. Also known as Bond and Interest State Aid, expenditures are made from a special revenue fund, but is funded through a revenue transfer from the State General Fund. Therefore, Capital Improvement State Aid is not classified as a State General Fund expenditure, but is still a State General Fund obligation.

KPERS–USDs. The Governor recommends increased expenditures of \$19.0 million, all from the State General Fund, for KPERS–USDs in FY 2019. This concurs with the agency's supplemental request for increased funding for KPERS–USDs. The Fall 2018 Estimates projected the same increase in the KPERS–USDs obligation that was included in the agency's FY 2019 revised estimate.

KPERS–Non-USDs. The Governor recommends increased expenditures of \$1.0 million, all from the State General Fund, for KPERS–Non-USDs in FY 2019. This concurs with the agency's supplemental request for increased funding for KPERS–Non-USDs. The Fall 2018 Estimates projected the same increase in the KPERS–Non-USDs obligation that was included in the agency's FY 2019 revised estimate.

Other Recommendations

In addition to the adoption of the Fall 2018 Education Consensus Estimates, the Governor recommends the following:

- Delete \$250,000, all from the State General Fund, to lapse unused funding for Teach for America in FY 2019. The 2018 Legislature appropriated \$520,000 for the program. However, the agency indicates it will only expend \$270,000 in FY 2019;
- Lapse \$2.0 million, all from the State General Fund, for the database used by the Mental Health Intervention Team pilot program. The agency's request included a planned reappropriation of \$2.0 million from FY 2019 to FY 2020. Instead, the Governor recommends lapsing the \$2.0 million and appropriating \$500,000 for FY 2020; and
- The Governor recommends the transfer of \$105,894 from the Extraordinary Declining Enrollment Fund back to the State General Fund.

Supplemental Detail

Supplementals	FY 2019 SUPPLEMENTALS					
	Agency Estimate			Governor's Recommendation		
	SGF	All Funds	FTE	SGF	All Funds	FTE
KPERS–USDs	\$ 18,986,873	\$ 18,986,873	0.0	\$ 18,986,873	\$ 18,986,873	0.0
KPERS–Non-USDs	1,036,647	1,036,647	0.0	1,036,647	1,036,647	0.0
TOTAL	\$ 20,023,520	\$ 20,023,520	0.0	\$ 20,023,520	\$ 20,023,520	0.0

The **agency** requests supplemental funding of \$20.0 million, all from the State General Fund, in FY 2019. The agency's supplemental requests are detailed below.

KPERS–USDs. The agency requests \$19.0 million, all from the State General Fund, for increased KPERS employer contributions for public schools. Due to the additional K-12 funding included in 2018 Sub. for SB 423 and 2018 House Sub. for SB 61, the Department of Education estimates covered payroll will increase by approximately 4.75 percent in FY 2019. This would produce a KPERS obligation of \$279.1 million (excluding the \$194.0 million delayed payment) during the current fiscal year. The current approved appropriation for KPERS–USDs is \$260.1 million.

KPERS–Non-USDs. The agency requests \$1.0 million, all from the State General Fund, for increased KPERS employer contributions for interlocals, community colleges, and technical colleges. The Department of Education estimates covered payroll will increase by approximately 4.75 percent in FY 2019. This would produce a KPERS obligation of \$33.6 million from the State General Fund. The current State General Fund appropriation for KPERS–Non-USDs is \$32.5 million.

Without the supplemental requests, the agency's revised estimate for FY 2019 totals \$5.1 billion, including \$3.5 billion from the State General Fund.

The **Governor** concurs with the agency's supplemental requests in FY 2019 as part of the recommendation to adopt the FY 2018 Education Consensus Estimates.

B. FY 2020 – Budget Year

FY 2020 OPERATING BUDGET SUMMARY			
	Agency Request	Governor's Recommendation	Difference
Total Request/Recommendation	\$ 5,644,035,639	\$ 5,596,812,713	\$ (47,222,926)
FTE Positions	266.3	266.3	0.0
<i>Change from FY 2019:</i>			
<i>Dollar Change:</i>			
State General Fund	\$ 514,019,005	\$ 518,019,686	
All Other Funds	20,999,733	(18,690,385)	
TOTAL	\$ 535,018,738	\$ 499,329,301	
<i>Percent Change:</i>			
State General Fund	14.5 %	14.7 %	
All Other Funds	1.3	(1.2)	
TOTAL	10.5 %	9.8 %	
Change in FTE Positions	(1.0)	(1.0)	

The **agency** requests expenditures of \$5.6 billion, including \$4.1 billion from the State General Fund, for FY 2020. The request is an all funds increase of \$535.0 million, or 10.5 percent, above the agency's FY 2019 revised estimate. This includes a State General Fund increase of \$514.0 million, or 14.5 percent, and a special revenue fund increase of \$21.0 million, or 1.3 percent. The request includes 266.3 FTE positions, which is a decrease of 1.0 FTE position below the FY 2019 revised estimate.

The increase above the FY 2019 revised estimate is in part attributable to the school funding increases included in 2017 SB 19, 2018 Sub. for SB 423, and 2018 House Sub. for SB 61. The increase is also attributable to the agency's enhancement requests totaling \$227.1 million, including \$226.4 million from the State General Fund. The enhancements include the following major items:

- \$92.7 million, all from the State General Fund, to increase the base aid for student excellence (BASE) from \$4,302 to \$4,436 for FY 2020;
- \$28.5 million, all from the State General Fund, to increase Special Education State Aid payments for FY 2020; and
- \$81.4 million, all from the State General Fund, for increased KPERS employer contributions for both KPERS–USDs and KPERS–Non-USDs for FY 2020.

For greater detail on all enhancement requests by the Department of Education, please see the following Enhancement Detail section.

The special revenue fund increase is also attributable to increased revenue estimates from the statewide 20-mill property tax levy.

The decrease in FTE positions is attributable to the elimination of the 1.0 FTE position created in FY 2019 to create the MHIT database. The agency anticipates construction of the database will be completed by the end of FY 2019.

The **Governor** recommends expenditures of \$5.6 billion, including \$4.0 billion from the State General Fund, for FY 2020. The recommendation is an all funds decrease of \$47.2 million, or 0.8 percent, below the agency's FY 2020 request. This includes a State General Fund decrease of \$22.8 million, or 0.6 percent, and a special revenue fund decrease of \$24.5 million, or 1.5 percent. The recommendation includes 266.3 FTE positions, which is the same as the agency's FY 2020 request.

Fall 2018 Education Consensus Estimates

The Governor recommends adoption of the Fall 2018 Education Consensus Estimates for FY 2020. For school finance, the Governor recommends increased expenditures of \$1.5 million, including a State General Fund decrease of \$19.7 million. For KPERS, the Governor recommends increased expenditures of \$81.4 million, all from the State General Fund. This concurs with the agency's enhancement requests for KPERS for FY 2020. The individual components of the Fall 2018 Estimates are described below.

School Finance–State Foundation Aid. The Governor recommends decreased expenditures of \$15.3 million, including \$36.6 million from the State General Fund, for decreased State Foundation Aid payments for FY 2020. This includes increased expenditures of \$16.0 million from the statewide 20-mill property tax, increased expenditures of \$3.2 million from the School District Finance Fund (optional local property taxes), and increased expenditures of \$2.0 million from the Mineral Production Fund. The all funds decrease is primarily attributable to a decrease in weighted FTE enrollment from the Spring 2018 Education Consensus Estimates.

School Finance–Supplemental State Aid. The Governor recommends increased expenditures of \$12.1 million, all from the State General Fund, for increased Supplemental State Aid payments for FY 2020. This is an increase of \$4.4 million, all from the State General Fund, above the agency's FY 2020 enhancement request. Supplemental State Aid provides equalization aid for school districts Local Option Budgets.

School Finance–Capital Outlay State Aid. The Governor recommends increased expenditures of \$4.8 million, all from the State General Fund, for increased Capital Outlay State Aid payments for FY 2020. This is an increase of \$1.3 million, all from the State General Fund, above the agency's FY 2020 enhancement request. Capital Outlay State Aid provides equalization aid for school districts' optional capital outlay property taxes, which may not exceed eight mills. Expenditures for Capital Outlay State Aid are a demand transfer from the State General Fund. As such, they are considered normal State General Fund expenditures, but there is no line-item appropriation in the appropriations bill.

School Finance–Capital Improvement State Aid. The Governor concurs with the agency's FY 2020 request for Capital Improvement State Aid. The Fall 2018 Estimates projected the same state aid entitlement for Capital Improvement State Aid that was included in the agency's FY 2020 request.

KPERS–USDs. The Governor recommends increased expenditures of \$73.5 million, all from the State General Fund, for KPERS–USDs for FY 2020. This concurs with the agency's enhancement request for increased funding for KPERS–USDs. The Fall 2018 Estimates projected the same increase in the KPERS–USDs obligation that was included in the agency's FY 2019 revised estimate.

KPERS–Non-USDs. The Governor recommends increased expenditures of \$7.9 million, all from the State General Fund, for KPERS–Non-USDs for FY 2020. This concurs with the agency's enhancement request for increased funding for KPERS–Non-USDs. The Fall 2018 Estimates projected the same increase in the KPERS–Non-USDs obligation that was included in the agency's FY 2019 revised estimate.

School Finance Remedy

In response to the Kansas Supreme Court's ruling in *Gannon VI*, the Governor recommends a school finance remedy of \$104.5 million, all from the State General Fund, for FY 2020. The individual components of the remedy are described below.

State Foundation Aid and BASE Increase. The Governor concurs with the agency's enhancement request for increased funding of \$92.7 million, all from the State General Fund, to increase the base aid for student excellence (BASE) from \$4,302 to \$4,436 for FY 2020. In addition, the Governor recommends adoption of the remainder of the State Board of Education's proposed *Gannon VI* remedy. It includes the following State Foundation Aid and BASE increases through FY 2023:

- FY 2021: Increased expenditures of \$89.7 million, all from the State General Fund, to increase the BASE from \$4,439 to \$4,569;
- FY 2022: Increased expenditures of \$89.7 million, all from the State General Fund, to increase the BASE from \$4,576 to \$4,706; and
- FY 2023: Increased expenditures of \$91.7 million, all from the State General Fund, to increase the BASE from \$4,713 to \$4,846.

KPERS–USDs. The Governor recommends increased expenditures of \$10.3 million, all from the State General Fund, for increased KPERS employer contributions for public schools. This increase is attributable to the recommendation to increase the BASE for FY 2020, which is expected to increase covered payroll.

KPERS–Non-USDs. The Governor recommends increased expenditures of \$1.6 million, all from the State General Fund, for increased KPERS employer contributions for interlocals, community colleges, and technical colleges. This increase is attributable to the recommendation to increase the BASE for FY 2020, which is expected to increase covered payroll.

Other Recommendations

In addition to the adoption of the Fall 2018 Education Consensus Estimates and the *Gannon VI* remedy, the Governor recommends the following:

- Add \$45.0 million, all from the State General Fund, and delete \$45.0 million, all from special revenue funds, to eliminate the transfer from the State Highway Fund to the Department of Education for State Foundation Aid for FY 2020;
- Delete \$41.9 million, including \$41.2 million from the State General Fund, to not fund the agency's enhancement requests for Special Education State Aid, professional development, the Mentor Teacher program, Career and Technical Education (CTE) transportation, Parents as Teachers, the Technical Education Incentive, school food assistance, Kansas Foundation for Agriculture in the Classroom, environmental education, Communities in Schools, and employer contributions for KPERS and group health insurance for FY 2020;
- Delete \$5.0 million, all from the State General Fund, to eliminate funding for the School Safety and Security Grants for FY 2020;
- Delete \$2.1 million, all from the State General Fund, to eliminate funding for Kansas Reading Success for FY 2020;
- Delete \$800,000, all from the State General Fund, to eliminate funding for the Technical Education Incentive for FY 2020;
- Delete \$520,000, all from the State General Fund, to eliminate funding for Teach for America for FY 2020;
- Add \$950,000, all from the State General Fund, for the Education SuperHighway Initiative for FY 2020, which will allow school districts to draw down federal funds totaling \$9.5 million through the e-Rate project to upgrade Internet bandwidth. The agency's FY 2019 revised estimate includes \$300,000 for the Education SuperHighway, but the agency did not request funding for FY 2020. Therefore, the Governor's FY 2020 recommendation is an increase of \$650,000 above the FY 2019 recommendation;
- Add \$20,000, all from the State General Fund, to create the Governor's Scholars Program for FY 2020. The Governor will work with the Department of Education to recognize students who may not otherwise be given recognition through other programs;
- Appropriate \$500,000, all from the State General Fund, for database used by the Mental Health Intervention Team pilot program instead of the agency's planned reappropriation from FY 2019 to FY 2020;
- The Governor recommends Capital Improvement State Aid remain a revenue transfer from the State General Fund for FY 2020;

- The Governor recommends the agency be given authority to transfer funds between the agency's State General Fund accounts; and
- The Governor recommends proviso language allowing the agency to distribute state aid from the State Safety Fund whenever funds are available, instead of by November 1, 2019, for FY 2020.

Enhancement Detail

Enhancements	FY 2020 ENHANCEMENTS					
	Agency Estimate			Governor's Recommendation		
	SGF	All Funds	FTE	SGF	All Funds	FTE
State Foundation Aid	\$ 92,659,017	\$ 92,659,017	0.0	\$ 92,659,017	\$ 92,659,017	0.0
Special Education State Aid	28,499,182	28,499,182	0.0	0	0	0.0
Supplemental (LOB) State Aid	7,700,000	7,700,000	0.0	12,083,000	12,083,000	0.0
Professional Development	8,000,000	8,000,000	0.0	0	0	0.0
Capital Outlay State Aid	3,500,000	3,500,000	0.0	4,750,000	4,750,000	0.0
Mentor Teacher Program	1,700,000	1,700,000	0.0	0	0	0.0
Career & Tech. Ed.						
Transportation	1,066,667	1,066,667	0.0	0	0	0.0
Parents as Teachers	0	710,000	0.0	0	0	0.0
Tech. Ed. Incentive	800,000	800,000	0.0	0	0	0.0
School Food Assistance	900,000	900,000	0.0	0	0	0.0
KS Foundation for Ag. in the Classroom	40,000	40,000	0.0	0	0	0.0
Discretionary Grants—Environmental Ed.	40,000	40,000	0.0	0	0	0.0
Communities in Schools	40,000	40,000	0.0	0	0	0.0
KPERS—USDs	73,465,171	73,465,171	0.0	83,726,775	83,726,775	0.0
KPERS—Non-USDs	7,901,698	7,901,698	0.0	9,498,845	9,498,845	0.0
Operating Budget—KPERS & Health Insurance	124,222	124,222	0.0	0	0	0.0
TOTAL	\$ 226,435,957	\$ 227,145,957	0.0	\$ 202,717,637	\$ 202,717,637	0.0

The **agency** requests enhancement funding of \$227.1 million, including \$226.4 million from the State General Fund, for FY 2020. The enhancement requests are detailed below.

State Foundation Aid. The agency requests \$92.7 million, all from the State General Fund, to increase the BASE from \$4,302 to \$4,436 for FY 2020. This request is in response to the Kansas Supreme Court's ruling in *Gannon VI* that the State's school finance system remained inadequately funded and required additional inflationary increases to reach the threshold of post-*Montoy* funding as adjusted for inflation. To calculate this amount, the State Board of Education (State Board) utilized an annual inflationary rate of 1.44 percent, which was the average annual increase in the Consumer Price Index (CPI) for urban consumers in the Midwest region from FY 2011 through FY 2017.

Special Education State Aid. The agency requests \$28.5 million, all from the State General Fund, for increased Special Education State Aid payments for FY 2020. This request is part of the State Board's recommendation to increase Special Education State Aid to 92.0 percent of excess costs by FY 2023 (school year 2022-2023). This would fund Special Education State Aid at 86.0 percent of excess costs for FY 2020. Without additional funding, the agency estimates special education will be funded at 81.4 percent excess costs for FY 2020.

Supplemental (LOB) State Aid. The agency requests \$7.7 million, all from the State General Fund, for increased Supplemental State Aid payments for FY 2020. This request is to fully fund Supplemental State Aid based on the agency's request to increase the BASE from \$4,302 to \$4,436 for FY 2020.

Professional Development. The agency requests \$8.0 million, all from the State General Fund, to fully fund professional development for FY 2020. Under current law, any school district maintaining an approved professional development program is eligible to receive state aid for up to 50.0 percent of actual costs for the program. Current funding for the program is \$1.7 million, all from the State General Fund. Without additional funding, the agency estimates professional development state aid will be prorated at approximately 17.5 percent for FY 2020.

Capital Outlay State Aid. The agency requests \$3.5 million, all from the State General Fund, for increased Capital Outlay State Aid payments for FY 2019. This request is to fully fund current law. Capital Outlay State Aid is a demand transfer from the State General Fund.

Mentor Teacher Program. The agency requests \$1.7 million, all from the State General Fund, to fully fund the Mentor Teacher program for FY 2020. Under current law, any school district maintaining an approved mentor teacher program is eligible to receive up to \$1,000 per mentor teacher participating in the program. Each participating teacher qualifies for state aid for up to three consecutive years. As a result, school districts may receive up to a total of \$3,000 per participating teacher over a three-year period. Current funding for the program is \$1.3 million, all from the State General Fund. This funding provides for a one-year total of \$725 per mentor teacher with no additional aid for the second and third years.

Career and Technical Education (CTE) Transportation. The agency requests \$1.1 million, all from the State General Fund, to fully fund CTE transportation reimbursements to school districts. State law provides for a formula to reimburse school districts a portion of the costs associated with transporting 11th and 12th grade students to postsecondary CTE programs. Current funding for the program is \$650,000, all from the State General Fund. Without additional funding, the agency estimates the formula will be prorated at 38 percent for FY 2020.

Parents as Teachers. The agency requests \$710,000, all from the Children's Initiatives Fund, to provide additional funding for Parents as Teachers for FY 2020. The additional funding would be used to provide services to an additional 1,000 children.

Technical Education Incentive. The agency requests \$800,000, all from the State General Fund, to fully fund the Technical Education Incentive for FY 2020. Current law authorizes the Department of Education to award school districts up to \$1,000 per student who graduates from high school with an industry-recognized credential in a high-need occupation. Current funding for the program is \$800,000, all from the State General Fund, which includes \$750,000 added by the 2018 Legislature. Without additional funding, the agency estimates the incentive will be prorated at 50 percent for FY 2020.

School Food Assistance. The agency requests \$900,000, all from the State General Fund, to fully fund school food assistance payments for FY 2020. State law authorizes state aid in the amount of six cents (\$0.06) per type-A meal served under an approved school lunch program. Current funding for the program is \$2.5 million, all from the State General Fund. Without additional funding, the agency estimates state aid will be prorated to between 4.3 cents (\$0.043) and 4.4 cents (\$0.044) per meal during FY 2020. Federal law requires a state match to draw down federal nutrition funding. The agency indicates current funding is above the federal minimum.

Kansas Foundation for Agriculture in the Classroom (KFAC). The agency requests \$40,000, all from the State General Fund, to reinstate funding for this program for FY 2020. KFAC was formed in 1983 and received an annual appropriation ranging from \$25,000 to \$35,000 for more than 20 years. Funding was eliminated beginning in FY 2012. If approved, the State Board recommends a dollar-for-dollar local match.

Discretionary Grants—Environmental Education. The agency requests \$40,000, all from the State General Fund, to reinstate funding for the Kansas Association for Conservation and Environmental Education (KACEE) for FY 2020. Annual funding for KACEE was eliminated beginning in FY 2010. KACEE provides pre-service and in-service training to help educators integrate the environment into the classroom and more effectively teach mathematics, science, social studies, and reading and writing. If approved, the State Board recommends a dollar-for-dollar local match.

Communities in Schools. The agency requests \$40,000, all from the State General Fund, for increased funding for Communities in Schools for FY 2020. The program is currently funded by a \$50,000 transfer from the Family and Children Investment Fund to a special revenue fund. This request would bring total funding to \$90,000, including \$40,000 from the State General Fund. If approved, the State Board recommends a dollar-for-dollar local match.

KPERS—USDs. The agency requests \$73.5 million, all from the State General Fund, for increased KPERS employer contributions for public schools. This request assumes an increase of 4.0 percent for FY 2020, as outlined in the FY 2020 *Budget Cost Indices*, and is to fully fund the State's KPERS obligation based on current law. It does not reflect the agency's enhancement requests for increased K-12 funding.

KPERS—Non-USDS. The agency requests \$7.9 million, all from the State General Fund, for increased KPERS employer contributions for interlocals, community colleges, and technical colleges. This request assumes an increase of 4.0 percent for FY 2020, as outlined in the FY 2020 *Budget Cost Indices*, and is to fully fund the State's KPERS obligation based on current law. It does not reflect the agency's enhancement requests for increased K-12 funding.

Operating Budget—KPERS and Health Insurance. The agency requests \$124,222, all from the State General Fund, for increases in KPERS and health insurance contribution rates. Without additional funding, the agency indicates it will hold open two to three additional positions for the entirety of the fiscal year.

Without the enhancement requests, the agency requests expenditures of \$5.4 billion, including \$3.8 billion from the State General Fund, for FY 2020.

The **Governor** recommends enhancement funding of \$202.7 million, all from the State General Fund, for FY 2020. Recommended enhancements are described below.

State Foundation Aid. As part of the Governor's proposed *Gannon VI* remedy, the Governor concurs with the agency's enhancement request to add \$92.7 million, all from the State General Fund, to increase the BASE from \$4,302 to \$4,436.

Supplemental State Aid. The Governor recommends expenditures of \$12.1 million, all from the State General Fund, to adopt the Fall 2018 Education Consensus Estimates.

Capital Outlay State Aid. The Governor recommends expenditures of \$4.8 million, all from the State General Fund, to adopt the Fall 2018 Education Consensus Estimates.

KPERS–USDs. The Governor recommends expenditures of \$83.7 million, all from the State General Fund. This includes \$73.5 million to adopt the Fall 2018 Education Consensus Estimates and \$10.3 million to reflect the BASE increase included in the Governor's proposed *Gannon VI* remedy.

KPERS–Non-USDs. The Governor recommends expenditures of \$9.5 million, all from the State General Fund. This includes \$7.9 million to adopt the Fall 2018 Education Consensus Estimates and \$1.6 million to reflect the BASE increase included in the Governor's proposed *Gannon VI* remedy.

Governor's Recommended Salary and Wage Adjustments

State Employee Pay Increases. For FY 2019, the Legislature added \$27.7 million, including \$14.9 million from the State General Fund, to provide salary adjustments equivalent to two steps on the Statewide Pay Matrix for employees who did not receive a salary adjustment as part of the 2017 Salary Initiatives, one step for employees who received approximately one step on the statewide pay matrix in FY 2018, two steps for uniformed corrections officers, two steps for non-judge employees within the Kansas Judicial Branch, and a 2.0 percent salary adjustment for judges and justices. **For this agency, FY 2019 salary adjustments total \$283,647, including \$133,150 from the State General Fund.** This adjustment excludes Kansas state legislators, the Board of Regents and Regents institutions, Kansas Highway Patrol officers, employees of the Kansas Bureau of Investigation included in the Recruitment and Retention Plan, and teachers and licensed personnel and employees at the Kansas State School for the Deaf and the Kansas State School for the Blind.

For FY 2020, the Governor recommends increasing state employee base pay by 2.5 percent. It is estimated the pay increase will require additional expenditures of \$63.5 million from all funding sources, including \$22.3 million from the State General Fund. The plan will increase salaries for permanent classified and unclassified employees in the Executive Branch and the Legislative Branch. Legislators and the Judicial Branch are not included in the proposed pay plan. The pay plan would be appropriated to and, if approved, certified for distribution by the State Finance Council.

Longevity Bonus Payments. In FY 2019 and for FY 2020, the Governor recommends funding longevity bonus payments for eligible state employees at the statutory rate of \$40 per year of service, with a 10-year minimum (\$400) and a 25-year maximum (\$1,000). Classified employees hired after June 15, 2008, are not eligible for longevity bonus payments. The estimated cost for the recommended FY 2019 payment is \$3.6 million, including \$1.9 million from the State General Fund. For FY 2020, the estimated cost is \$3.7 million, including \$2.1 million from the State General Fund. **For this agency, FY 2019 longevity payments total \$6,280, including \$2,884 from the State General Fund, and FY 2020 longevity payments total \$6,360, including \$2,876 from the State General Fund.**

Kansas Public Employees Retirement System (KPERs) Adjustments. The employer retirement contribution rate for KPERs State and School is scheduled to be 13.21 percent in FY 2019 and 14.41 percent for FY 2020. The Governor is recommending the KPERs State/School Group be reamortized. The current amortization period was set by the Legislature in 1993 for 40 years. The Governor proposes the new amortization be set for 30 years starting in FY 2020. Reamortization would reduce employer contributions for the KPERs State/School Group in the short term. It is estimated that resetting the amortization period to 30 years could produce budget savings of \$145.3 million from the State General Fund and \$160.1 million from all funds for FY 2020. No savings from this policy are currently included in this agency's budget.

Funding Sources

Funding Source	Agency Req. Percent of Total FY 2020	Gov. Rec. Percent of Total FY 2020
State General Fund	69.4 %	69.0 %
State Highway Fund	0.9	0.9
20-Mill Property Tax	13.1	13.3
Federal Funds	9.8	9.8
All Other Funds	6.8	6.9
TOTAL	100.0 %	100.0 %

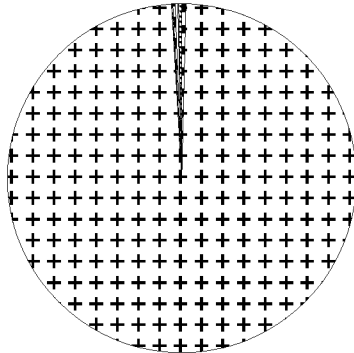
Note: Totals may not add due to rounding.

PROGRAM DETAIL

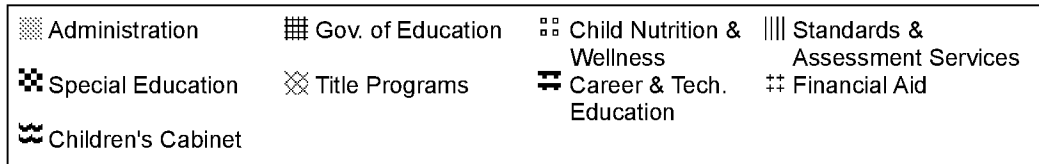
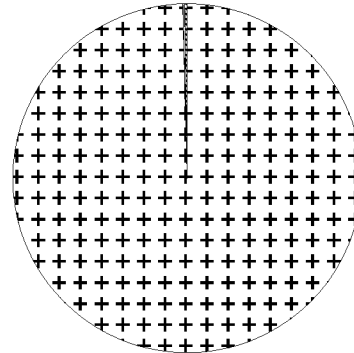
Expenditures by Program

Governor's FY 2020 Recommendation

All Funds



State General Fund



Program	Gov. Rec. All Funds FY 2020	Percent of Total	Gov. Rec. SGF FY 2020	Percent of Total
Administration	\$ 16,702,004	0.3 %	\$ 9,184,086	0.2 %
Governance of Education	415,335	0.0	415,335	0.0
Child Nutrition and Wellness	3,976,960	0.1	319,665	0.0
Standards and Assessments Services	12,460,920	0.2	5,663,410	0.1
Special Education Services	12,362,708	0.2	581,952	0.0
Title Programs and Services	5,231,350	0.1	45,713	0.0
Career and Technical Education	2,081,451	0.0	1,152,796	0.0
Financial Aid	5,522,419,337	98.7	4,020,049,720	99.6
Children's Cabinet	21,162,648	0.4	0	0.0
TOTAL	\$ 5,596,812,713	100.0 %	\$ 4,037,412,677	100.0 %

FTE POSITIONS BY PROGRAM FY 2018 – FY 2020					
Program	Actual FY 2018	Agency Est. FY 2019	Gov. Rec. FY 2019	Agency Req. FY 2020	Gov. Rec. FY 2020
Administration	142.6	145.5	145.5	144.5	144.5
Governance of Education	1.0	1.0	1.0	1.0	1.0
Child Nutrition & Wellness	33.5	35.5	35.5	35.5	35.5
Standards & Assessments	23.8	27.0	27.0	27.0	27.0
Special Education Services	23.8	25.5	25.5	25.5	25.5
Title Programs & Services	15.2	15.0	15.0	15.0	15.0
Career & Technical Ed.	14.7	14.9	14.9	14.9	14.9
Financial Aid	0.0	0.0	0.0	0.0	0.0
Children's Cabinet	3.0	3.0	3.0	3.0	3.0
TOTAL	257.5	267.3	267.3	266.3	266.3

Note: For purposes of this analysis, full-time equivalent (FTE) positions now include non-FTE permanent unclassified positions but continue to exclude temporary employees. FTE positions reflect permanent state positions equating to a 40-hour work week.

A. Agency Operating Budget (Excluding Children's Cabinet)

This includes all expenditures for state operations within the Department of Education, with the exception of expenditures for the Kansas Children's Cabinet. Expenditures for the Children's Cabinet are detailed in a subsequent table.

PERFORMANCE MEASURES						
Measure	Actual FY 2016	Actual FY 2017	Gov. Rec. FY 2018	Actual FY 2018	Gov. Rec. FY 2019	Gov. Rec. FY 2020
Conduct an administrative review of at least 35.0 percent of school nutrition programs	32.0 %	46.9 %	50.0 %	49.7 %	35.0 %	35.0 %
Number of students enrolled in tuition-free college career and technical education courses	N/A	10,666	N/A	11,711	11,800	11,900
Number of USD field audits completed	286	286	286	286	286	286
Agency Expenditures						
All Funds (Dollars in Millions)	\$ 44.5	\$ 45.0	\$ 46.6	\$ 48.1	\$ 49.8	\$ 51.5
FTE Positions	246.4	244.4	254.5	254.5	264.3	263.3

**AGENCY OPERATING BUDGET (EXCLUDING CHILDREN'S CABINET)
SUMMARY OF EXPENDITURES FY 2018 – FY 2020**

Item	Actual FY 2018	Agency Est. FY 2019	Gov. Rec. FY 2019	Agency Req. FY 2020	Gov. Rec. FY 2020
Expenditures:					
Salaries and Wages	\$ 17,524,654	\$ 20,361,031	\$ 20,361,031	\$ 20,468,300	\$ 20,344,078
Contractual Services	29,322,665	28,746,157	28,746,157	32,563,754	30,483,754
Commodities	471,559	526,305	526,305	491,380	491,380
Capital Outlay	766,547	161,219	161,219	173,405	173,405
Debt Service	0	0	0	0	0
<i>Subtotal - Operations</i>	<u>\$ 48,085,425</u>	<u>\$ 49,794,712</u>	<u>\$ 49,794,712</u>	<u>\$ 53,696,839</u>	<u>\$ 51,492,617</u>
Aid to Local Units	0	0	0	0	0
Other Assistance	0	0	0	0	0
TOTAL	<u>\$ 48,085,425</u>	<u>\$ 49,794,712</u>	<u>\$ 49,794,712</u>	<u>\$ 53,696,839</u>	<u>\$ 51,492,617</u>
Financing:					
State General Fund	\$ 15,332,057	\$ 19,431,044	\$ 19,431,044	\$ 19,522,136	\$ 17,317,914
All Other Funds	32,753,368	30,363,668	30,363,668	34,174,703	34,174,703
TOTAL	<u>\$ 48,085,425</u>	<u>\$ 49,794,712</u>	<u>\$ 49,794,712</u>	<u>\$ 53,696,839</u>	<u>\$ 51,492,617</u>
FTE Positions	254.5	264.3	264.3	263.3	263.3

The **agency** requests a revised estimate of \$49.8 million, including \$19.4 million from the State General Fund, for operating expenditures in FY 2019. The revised estimate is an all funds increase of \$3.8 million, or 8.2 percent, above the FY 2019 budget approved by the 2018 Legislature. This includes a State General Fund increase of \$3.3 million, or 20.5 percent, and a special revenue fund increase of \$485,812, or 1.6 percent, above the approved budget. The revised estimate includes 264.3 FTE positions, which is an increase of 7.8 FTE positions above the FY 2019 approved number.

The State General Fund increase is primarily attributable to the agency shifting expenditures of \$2.8 million to provide the ACT and WorkKeys assessments to Kansas high school students from the Financial Aid program to the agency operating budget. The agency determined the most effective way to provide the assessments to Kansas students was to enter into a contract with the provider of the ACT and WorkKeys assessments, instead of providing state aid to each school district. The increase is also attributable to the agency's proposal to spend the \$2.5 million appropriation for database for the Mental Health Intervention Team (MHIT) pilot program over multiple fiscal years. As a result, the agency shifted expenditures from the Financial Aid program to the agency operating budget.

The special revenue fund increase is attributable to the agency adding 7.8 FTE positions.

The increase in FTE positions is primarily attributable to the agency adding positions to absorb increasing workloads in school finance (1.0 FTE), Teacher Education and Licensure (1.0 FTE), Child Nutrition and Wellness (1.0 FTE), Special Education Services (1.5 FTE), and Standards and Assessments (2.0 FTE). According to the agency, all these positions are paid from state fee funds, federal funds, or federal indirect cost reimbursement funds. In addition, the agency created 1.0 FTE position for the proposal to create the MHIT database internally.

The **Governor** concurs with the agency's FY 2019 revised estimate.

The **agency** requests expenditures of \$53.7 million, including \$19.5 million from the State General Fund, for operating expenditures for FY 2020. The request is an all funds increase of \$3.9 million, or 7.8 percent, above the FY 2019 revised estimate. This includes a State General Fund increase of \$91,092, or 0.5 percent, and a special revenue fund increase of \$3.8 million, or 12.6 percent. The request includes 263.3 FTE positions, which is a decrease of 1.0 FTE position below the FY 2019 revised estimate.

The State General Fund increase is attributable to the agency's enhancement request for \$124,222, all from the State General Fund, to cover increased employer contribution rates for KPERS and group health insurance. Without additional funding, the agency indicates it will hold open two to three additional positions for the entire fiscal year to cover the costs associated with the increased contribution rates. The State General Fund increase is partially offset by the agency increasing its shrinkage rate to 9.8 percent for FY 2020.

The special revenue fund increase is primarily attributable to increased expenditures from federal funds for contractual services, particularly to provide additional technical assistance and support to schools that receive federal Title I funding (\$3.0 million) and to administer the federal grant that provides funding for pre-school children with disabilities (\$819,994).

The decrease in FTE positions is attributable to the elimination of the 1.0 FTE position created in FY 2019 to create the MHIT database. The agency anticipates construction of the database will be completed by the end of FY 2019.

The **Governor** recommends expenditures of \$51.5 million, including \$17.3 million from the State General Fund, for operating expenditures for FY 2020. The recommendation is an all funds decrease of \$2.2 million, or 4.1 percent, below the agency's FY 2020 request. This includes a State General Fund decrease of \$2.2 million, or 11.3 percent. The special revenue fund amount is the same as the agency's request. The recommendation includes 263.3 FTE positions, which is the same as the agency's request.

The State General Fund decrease is primarily attributable to the Governor's recommendation to eliminate funding for Kansas Reading Success, which is administered by a third party through a contract with the Department of Education. The decrease is also attributable to the Governor not recommending the agency's enhancement request for funding to cover costs associated with employer contributions for KPERS and group health insurance. These decreases are partially offset by the Governor's recommendation to create the Governor's Scholars Program in the Department of Education.

B. State Aid and Other Assistance

The agency's Financial Aid program includes all state aid to school districts, as well as most grants provided to local agencies and individuals. In addition, the agency's operating budget includes some expenditures, largely contractual services, which act as a form of state aid since the contracts provide services directly to school districts. To capture these contracts, select operating expenditures are included with state aid and other assistance expenditures from the Financial Aid program.

PERFORMANCE MEASURES						
Measure	Actual FY 2016	Actual FY 2017	Gov. Rec. FY 2018	Actual FY 2018	Gov. Rec. FY 2019	Gov. Rec. FY 2020
Percent of students with disabilities who graduated from high school	N/A	76.1 %	N/A	77.3 %	83.0 %	84.0 %
Percent of English language learners scoring at "proficient" on Kansas math assessment	16.0 %	15.0 %	18.0 %	17.0 %	18.0 %	29.0 %
Percent of English language learners scoring at "proficient" on Kansas English assessment	19.0 %	14.0 %	22.0 %	16.0 %	17.0 %	28.0 %
Number of FTE students enrolled in K-12 (in thousands)	459.9	457.9	474.2	469.9	473.9	475.1
Weighted FTE students in school finance formula	N/A	680.8	N/A	693.5	692.0	694.3
Agency Expenditures						
All Funds (Dollars in Millions)	\$ 4,405.0	\$ 4,555.5	\$ 4,924.9	\$ 4,894.1	\$ 5,051.4	\$ 5,547.0
FTE Positions	246.4	244.4	257.5	257.5	267.3	266.3

**STATE AID AND OTHER ASSISTANCE
SUMMARY OF EXPENDITURES, FY 2018 – FY 2020**

Program	Actual FY 2018	Agency Est. FY 2019	Gov. Rec. FY 2019	Agency Est. FY 2020	Gov. Rec. FY 2020
State General Fund					
State Foundation Aid	\$ 2,001,553,533	\$ 2,148,977,487	\$ 2,109,651,452	\$ 2,309,355,304	\$ 2,317,774,923
Supplemental State Aid	454,500,000	483,917,000	494,300,000	498,917,000	503,300,000
Special Education State Aid	435,981,646	490,380,818	490,380,818	526,380,000	497,880,818
Capital Outlay State Aid	60,530,721	63,000,000	65,443,653	66,500,000	67,750,000
KPERS–USDs	384,874,904	279,103,206	279,103,206	533,603,431	543,865,035
KPERS–Non-USDs	21,846,043	33,554,725	33,554,725	41,418,747	43,015,894
KPERS Layering Payment (FY 2017)	6,400,000	6,400,000	6,400,000	6,400,000	6,400,000
KPERS Layering Payment (FY 2019)	0	0	0	19,400,000	19,400,000
Mental Health Pilot Program	0	7,453,886	7,453,886	7,453,886	7,453,886
Juvenile Detention Grants	4,083,589	5,060,528	5,060,528	5,060,528	5,060,528
School Safety & Security Grants*	0	0	0	5,000,000	0
School Food Assistance	2,510,486	2,510,486	2,510,486	3,410,486	2,510,486
ACT/WorkKeys**	0	2,800,000	2,800,000	2,800,000	2,800,000
Kansas Reading Success**	1,814,600	2,100,000	2,100,000	2,100,000	0
Professional Development	1,700,000	1,700,000	1,700,000	9,700,000	1,700,000
Mentor Teacher Program	798,435	1,300,000	1,300,000	3,000,000	1,300,000
Technical Ed. Transportation	0	650,000	650,000	1,716,667	650,000
Teach for America	0	520,000	270,000	520,000	0
IT Education Opportunities**	500,000	500,000	500,000	500,000	500,000
Teacher Excellence Grant/Scholarships	218,350	360,693	360,693	360,693	360,693
Technical Ed. Incentive	105,000	800,000	800,000	1,600,000	0
Education SuperHighway	0	300,000	300,000	0	950,000
Juvenile Transitional Crisis Center Pilot	0	300,000	300,000	300,000	300,000
Deaf-Blind Program Aid	110,000	110,000	110,000	110,000	110,000
Communities in Schools	0	0	0	40,000	0
KS Foundation for Ag. in the Classroom	0	0	0	40,000	0
JAG-K Pilot Program***	0	15,000	15,000	0	0
Discretionary Grants	312,500	312,500	312,500	352,500	312,500
Subtotal–State General Fund	\$ 3,377,839,807	\$ 3,532,126,329	\$ 3,505,376,947	\$ 4,046,039,242	\$ 4,023,394,763
Other State Funds					
20-Mill Local Property Tax	\$ 641,067,606	\$ 669,656,040	\$ 678,356,878	\$ 695,948,713	\$ 711,953,488
School District Finance Fund	55,447,350	52,800,000	56,000,000	52,800,000	56,000,000
KPERS-ELARF	39,883,000	40,084,000	40,084,000	41,632,883	41,632,883
Capital Improvement State Aid	189,764,242	200,000,000	203,151,055	215,000,000	215,000,000
Mineral Production Fund	7,197,185	9,069,000	9,233,000	9,069,000	11,100,000
State Highway Fund	107,250,000	45,000,000	45,000,000	45,000,000	0
School Safety & Security Grants*	0	5,000,000	5,000,000	0	0
Communities in Schools	50,000	50,000	50,000	50,000	50,000
Driver Education Aid	1,478,652	1,682,000	1,682,000	1,607,000	1,607,000
Extraordinary Declining Enrollment	2,487,558	0	0	0	0
USD Checkoff Fund	0	1,000	1,000	0	0
Children’s Cabinet–Family & Children Investment Fund	78,048	25,000	25,000	25,000	25,000
Subtotal–Other State Funds	\$ 1,044,703,641	\$ 1,023,367,040	\$ 1,038,582,933	\$ 1,061,132,596	\$ 1,037,368,371

*The 2018 Legislature transferred \$5.0 million from the State General Fund to a special revenue fund for the School Safety and Security Grants. The agency requests future expenditures come directly from the State General Fund.

**Contractual services expenditures but included as state aid because the primary beneficiaries are students and local education agencies.

***Operations expenditures but included as state aid because the primary beneficiaries are students and local education agencies.

STATE AID AND OTHER ASSISTANCE					
SUMMARY OF EXPENDITURES, FY 2018 – FY 2020					
Program	Actual FY 2018	Agency Est. FY 2019	Gov. Rec. FY 2018	Agency Est. FY 2020	Gov. Rec. FY 2020
Children's Initiatives Fund					
Parent Education (Parents as Teachers)	\$ 7,237,635	\$ 8,237,635	\$ 8,237,635	\$ 8,947,635	\$ 8,237,635
Kansas Preschool Program (Pre-K Pilot)	0	4,200,000	4,200,000	4,200,000	4,200,000
Children's Cabinet–Early Childhood Block Grant	15,044,039	17,247,809	17,247,809	17,241,249	17,241,249
Children's Cabinet–Child Care Quality Initiative	430,466	500,000	500,000	500,000	500,000
Children's Cabinet–Autism Diagnosis Program	43,047	50,000	50,000	50,000	50,000
Children's Cabinet–Communities Aligned in Early Dev. & Ed.	0	1,000,000	1,000,000	1,000,000	1,000,000
Subtotal-Children's Initiatives Fund	\$ 22,755,187	\$ 31,235,444	\$ 31,235,444	\$ 31,938,884	\$ 31,228,884
Selected Federal Funds					
Special Education	\$ 104,749,822	\$ 102,692,560	\$ 102,692,560	\$ 101,757,250	\$ 101,757,250
School Food Assistance	188,078,219	206,493,055	206,493,055	198,169,679	198,169,679
Elementary and Secondary Education Act (ESEA) Prog.	117,946,980	122,280,067	122,280,067	109,461,892	109,461,892
TANF Children's Programs	3,546,614	4,132,317	4,132,317	4,132,317	4,132,317
Children's Cabinet–Community-Based Child Abuse Prevention	929,324	745,285	745,285	720,000	720,000
All Other Federal Funding	33,557,783	39,875,967	39,875,967	40,760,541	40,760,541
Subtotal-Federal Funds	\$ 448,808,742	\$ 476,219,251	\$ 476,219,251	\$ 455,001,679	\$ 455,001,679
Total-All Other Funds	\$ 1,516,267,570	\$ 1,530,821,735	\$ 1,546,037,628	\$ 1,548,073,159	\$ 1,523,598,934
GRAND TOTAL	\$ 4,894,107,377	\$ 5,062,948,064	\$ 5,051,414,575	\$ 5,594,112,401	\$ 5,546,993,697
Excluding Operating Expenditures					
State General Fund	\$ 3,375,525,207	\$ 3,526,711,329	\$ 3,499,961,947	\$ 4,040,639,242	\$ 4,020,094,763
All Other Funds	1,516,267,570	1,530,821,735	1,546,037,628	1,548,073,159	1,523,598,934
GRAND TOTAL	\$ 4,891,792,777	\$ 5,057,533,064	\$ 5,045,999,575	\$ 5,588,712,401	\$ 5,543,693,697

STATE FOUNDATION AID					
SUMMARY OF EXPENDITURES, FY 2018 – FY 2020					
Funding Source	Actual FY 2018	Agency Est. FY 2019	Gov. Rec. FY 2019	Agency Est. FY 2020	Gov. Rec. FY 2020
State General Fund	\$ 2,001,553,533	\$ 2,148,977,487	\$ 2,109,651,452	\$ 2,309,355,304	\$ 2,317,774,923
20-Mill Local Property Tax	641,067,606	669,656,040	678,356,878	695,948,713	711,953,488
School District Finance Fund	55,447,350	52,800,000	56,000,000	52,800,000	56,000,000
Mineral Production Fund	7,197,185	9,069,000	9,233,000	9,069,000	11,100,000
State Highway Fund	96,600,000	45,000,000	45,000,000	45,000,000	0
TOTAL	\$ 2,801,865,674	\$ 2,925,502,527	\$ 2,898,241,330	\$ 3,112,173,017	\$ 3,096,828,411

**BASE AID FOR STUDENT EXCELLENCE (BASE)
FY 2018 – FY 2023**

Fiscal Year	Current Law	Agency Request	Governor's Rec.
2018	\$ 4,006	\$ 4,006	\$ 4,006
2019	4,165	4,165	4,165
2020	4,302	4,436	4,436
2021	4,439	4,569	4,569
2022	4,576	4,706	4,706
2023	4,713	4,846	4,846

The **agency** requests \$5.1 billion, including \$3.5 billion from the State General Fund, for state aid and other assistance expenditures in FY 2019. This is an all funds increase of \$18.1 million, or 0.4 percent, and a State General Fund increase of \$18.2 million, or 0.5 percent, above the FY 2019 budget approved by the 2018 Legislature. The increase is attributable to the agency's supplemental requests for increased expenditures for KPERS employer contributions for public schools, interlocals, community colleges, and technical colleges. The State General Fund increase is partially offset by decreased revenue estimates from federal funds.

The **Governor** recommends \$5.1 billion, including \$3.5 billion from the State General Fund, for state aid and other assistance expenditures in FY 2019. This is an all funds decrease of \$11.5 million, or 0.2 percent, and a State General Fund decrease of \$26.7 million, or 0.8 percent, below the agency's FY 2019 revised estimate. The decrease is primarily attributable to the Governor's recommendation to adopt the Fall 2018 Education Consensus Estimates.

The **agency** requests \$5.6 billion, including 4.0 billion from the State General Fund, for state aid and other assistance expenditures for FY 2020. This is an all funds increase of \$531.2 million, or 10.5 percent, and a State General Fund increase of \$513.9 million, or 14.6 percent, above the agency's FY 2019 revised estimate. The increase is partly attributable to the school funding increases included in 2017 SB 19, 2018 Sub. for SB 423, and 2018 House Sub. for SB 61. The increase is also attributable to the agency's enhancement requests, which include the following major items:

- \$92.7 million, all from the State General Fund, to increase the base state aid for student excellence (BASE) from \$4,302 to \$4,436 for FY 2020;
- \$28.5 million, all from the State General Fund, to increase Special Education State Aid payments for FY 2020; and
- \$81.4 million, all from the State General Fund, for increased KPERS employer contributions for both KPERS–USDs and KPERS–Non-USDs for FY 2020.

These increases are partially offset by decreased revenue estimates from federal funds.

The **Governor** recommends \$5.5 billion, including \$4.0 billion from the State General Fund, for state aid and other assistance expenditures for FY 2020. This is an all funds decrease of \$47.1 million, or 0.8 percent, and a State General Fund decrease of \$22.6 million, or 0.6 percent, below the agency's FY 2020 request. The all funds decrease is attributable to the Governor's recommendation to adopt the Fall 2018 Education Consensus Estimates and to the Governor not recommending the agency's FY 2020 enhancement requests for Special Education State Aid, professional development, the Mentor Teacher program, Career and

Technical Education (CTE) transportation, Parents as Teachers, the CTE Incentive, school food assistance, Kansas Foundation for Agriculture in the Classroom, environmental education, and Communities in Schools. The decrease is partially offset by the Governor's recommendation to increase KPERS expenditures to reflect the BASE increase included in the proposed *Gannon VI* remedy. The State General Fund decrease is partially offset by the Governor's recommendation to replace the State Highway Fund transfer for State Foundation Aid with State General Fund moneys.

C. Kansas Children's Cabinet

The Kansas Children's Cabinet is established pursuant to KSA 38-1901. Its responsibilities include:

- Assisting the Governor in developing and implementing a coordinated, comprehensive delivery system to improve the health and well-being of families and children in Kansas;
- Evaluating programs funding through the Children's Initiatives Fund; and
- Making recommendations to the Legislature and the Governor on how best to allocate funds to achieve the Cabinet's charge.

Effective July 1, 2016, the Department of Education became the fiscal and administrative agency for the Kansas Children's Cabinet.

PERFORMANCE MEASURES						
Measure	Actual FY 2016	Actual FY 2017	Gov. Rec. FY 2018	Actual FY 2018	Gov. Rec. FY 2019	Gov. Rec. FY 2020
Percent of programs that report annual outcomes with data supported by Cabinet-approved plans	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %
Agency Expenditures						
All Funds (Dollars in Millions)	\$ 14.4	\$ 17.9	\$ 17.8	\$ 18.0	\$ 21.3	\$ 21.2
FTE Positions	3.0	3.0	3.0	3.0	3.0	3.0

**KANSAS CHILDREN'S CABINET
SUMMARY OF EXPENDITURES FY 2018 – FY 2020**

Item	Actual FY 2018	Agency Est. FY 2019	Gov. Rec. FY 2019	Agency Req. FY 2020	Gov. Rec. FY 2020
Expenditures:					
Salaries and Wages	\$ 280,938	\$ 294,425	\$ 294,425	\$ 297,936	\$ 297,936
Contractual Services	1,165,795	1,391,373	1,391,373	1,325,701	1,325,701
Commodities	3,152	3,327	3,327	2,762	2,762
Capital Outlay	1,436	0	0	0	0
Debt Service	0	0	0	0	0
<i>Subtotal - Operations</i>	<u>\$ 1,451,321</u>	<u>\$ 1,689,125</u>	<u>\$ 1,689,125</u>	<u>\$ 1,626,399</u>	<u>\$ 1,626,399</u>
Aid to Local Units	0	0	0	0	0
Other Assistance	16,524,924	19,568,094	19,568,094	19,536,249	19,536,249
TOTAL	<u>\$ 17,976,245</u>	<u>\$ 21,257,219</u>	<u>\$ 21,257,219</u>	<u>\$ 21,162,648</u>	<u>\$ 21,162,648</u>
Financing:					
State General Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
All Other Funds	17,976,245	21,257,219	21,257,219	21,162,648	21,162,648
TOTAL	<u>\$ 17,976,245</u>	<u>\$ 21,257,219</u>	<u>\$ 21,257,219</u>	<u>\$ 21,162,648</u>	<u>\$ 21,162,648</u>
FTE Positions	3.0	3.0	3.0	3.0	3.0

The **agency** requests a revised estimate of \$21.3 million, including \$20.1 million from the Children's Initiatives Fund, in FY 2019. The revised estimate is an all funds increase of \$1.0 million, or 5.1 percent, above the FY 2019 budget approved by the 2018 Legislature. This includes a Children's Initiatives Fund increase of \$1.0 million, or 5.3 percent. The Children's Initiatives Fund increase is primarily attributable to the agency shifting expenditures of \$1.0 million for Communities Aligned in Early Development and Education (CAEDE) from the Financial Aid program to the Children's Cabinet. The agency's revised estimate includes 3.0 FTE positions, which is the same as the FY 2019 approved number.

The **Governor** concurs with the agency's FY 2019 revised estimate.

The **agency** requests \$21.2 million, including \$20.1 million from the Children's Initiatives Fund, for FY 2020. The request is an all funds decrease of \$94,571, or 0.4 percent, below the agency's FY 2020 request. This includes a Children's Initiatives Fund decrease of \$17,691, or 0.1 percent. The all funds decrease is primarily attributable to decreased revenue estimates from the federal Community-Based Child Abuse Prevention Grant. This federal grant is used to provide other assistance payments through the form of grants and to fund a contract with the University of Kansas to assist the Children's Cabinet in administering the grant. The Children's Initiatives Fund decrease is primarily attributable to decreased expenditures for contractual services. The agency's request includes 3.0 FTE positions, which is the same as the FY 2019 revised estimate.

The **Governor** concurs with the agency's FY 2020 request.

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May 1, 2018

To: Curtis Tideman, Legislative Counsel

From: Edward Penner, Principal Research Analyst

Re: Combined Fiscal Effects of 2017 SB 19, 2018 Sub. for SB 423, and 2018 House Sub. for SB 61

This memorandum describes the total amount of increased aid to schools for a six-year time frame beginning in state fiscal year (FY) 2018 attributable to 2017 SB 19, 2018 Sub. for SB 423, and 2018 House Sub. for SB 61. The combined effects of all three bills over that time frame total an increase of approximately \$1.007 billion in aid to schools. Approximately \$485.5 million of the increase is attributable to 2017 SB 19 for FY 2018 through FY 2023. Approximately \$368.0 million of the increase is attributable to both bills from the 2018 Session for FY 2019 through FY 2023. An additional \$153.3 million is attributable to increases in local aid for local option budgets (LOB) and increased employer contributions for the Kansas Public Employees Retirement System attributable to the increased aid provided by the three bills combined.

The largest single contributor to the increased aid is the increases in Base Aid for Student Excellence (BASE, formerly Base State Aid Per Pupil). SB 19 (2017) provided for a BASE of \$4,006 in FY 2018, \$4,128 in FY 2019, and inflationary increases for all years thereafter. The 2018 bills provided for scheduled BASE increases up to \$4,713 in FY 2023 and inflationary increases for all years thereafter. For purposes of this memorandum, increases attributable to estimated inflation levels are included in the amount for 2017 SB 19, and the difference between those inflationary increases and the increases scheduled into the 2018 bills are included in the amount for the 2018 legislation in the attached table. Additional increases include special education, Pre-K At Risk, funding for all-day kindergarten, and various changes to other weightings and education programs.

Additionally, for purposes of this memorandum, the state equalization aid for LOBs is included in the section for the bill to which the change of authority was attributable, but the local tax revenue used to finance LOBs is included in the table section labeled "Other Items," regardless of which year's bill the authority was attributable. Accordingly, the total amount of additional LOB authority would be the sum of the supplemental general state aid lines for each year and the LOB local authority line in the Other Items section.

For detailed information of all increases in all three bills, please see the attached table.

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Attachment

Combined Aid to Schools Effects by School Years – 2017 SB 19, 2018 Sub. for SB 423 and 2018 H. Sub. for SB 61

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Totals
2017 SB 19							
BASE Increases	\$ 113,820,619	\$ 84,790,000	\$ 23,066,438	\$ 37,971,740	\$ 44,605,038	\$ 45,500,484	\$ 349,754,320
Special Education Increases	12,000,000	12,000,000	0	0	0	0	24,000,000
Pre-K At Risk Increases	2,000,000	2,000,000	0	0	0	0	4,000,000
All Day Kindergarten	60,090,000	0	0	0	0	0	60,090,000
At Risk Weighting Increase	21,023,488	0	0	0	0	0	21,023,488
Bilingual Weighting Change	4,687,421	0	0	0	0	0	4,687,421
High Density At-Risk Change	4,170,246	0	0	0	0	0	4,170,246
At Risk 10% Floor	2,511,762	0	0	0	0	0	2,511,762
Professional Development	1,700,000	0	0	0	0	0	1,700,000
Teacher Mentoring	800,000	0	0	0	0	0	800,000
Declining Enrollment Weighting Phaseout	(1,835,149)	(1,835,149)	0	0	0	0	(3,670,297)
Transportation Weighting Change	0	0	0	0	(5,000,000)	0	(5,000,000)
Supp. Gen. State Aid Effects	(2,372,551)	1,642,255	3,387,045	5,575,720	6,549,744	6,681,230	21,463,443
<i>Subtotals — 2017 SB 19</i>	\$ 218,595,835	\$ 98,597,106	\$ 26,453,483	\$ 43,547,460	\$ 46,154,782	\$ 52,181,715	\$ 485,530,382
2018 Sub. for SB 423 & H. Sub. for SB 61							
BASE Increases	\$ 0	\$ 25,715,000	\$ 72,044,312	\$ 57,614,564	\$ 52,055,869	\$ 51,044,072	\$ 258,473,817
Special Education Increases	0	32,400,000	7,500,000	7,500,000	7,500,000	7,500,000	62,400,000
Pre-K At Risk Increases	0	0	2,000,000	2,000,000	2,000,000	0	6,000,000
At Risk 10% Floor Elimination	0	(2,511,762)	0	0	0	0	(2,511,762)
ACT and Workkeys	0	2,800,000	0	0	0	0	2,800,000
Teacher Mentoring	0	500,000	0	0	0	0	500,000
Mental Health and JAG-K Pilot Programs	0	7,515,000	0	0	0	0	7,515,000
Transportation Weighting Change	0	1,800,000	0	0	5,500,000	0	7,300,000
Supp. Gen. State Aid Effects	0	20,777,912	1,012,500	1,012,500	1,755,000	1,012,500	25,570,412
<i>Subtotals — 2018 Sub. for SB 423 & H. Sub. for SB 61</i>	\$ 0	\$ 88,996,150	\$ 82,556,812	\$ 68,127,064	\$ 68,810,869	\$ 59,556,572	\$ 368,047,467
Other Items (all bills combined)							
Local Option Budget (Local Auth.)	\$ 33,766,882	\$ (9,264,240)	\$ 5,377,222	\$ 8,052,268	\$ 10,150,243	\$ 9,403,448	\$ 57,485,822
KPERS Attributable to Increased Aid	15,257,000	19,690,000	15,900,000	14,900,000	15,300,000	14,800,000	95,847,000
<i>Subtotals — Additional Items</i>	\$ 49,023,882	\$ 10,425,760	\$ 21,277,222	\$ 22,952,268	\$ 25,450,243	\$ 24,203,448	\$ 153,332,822
Totals	\$ 267,619,717	\$ 198,019,016	\$ 130,287,517	\$ 134,626,792	\$ 140,415,895	\$ 135,941,735	\$ 1,006,910,671

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April 23, 2018

To: Curtis Tideman, Legislative Counsel

From: Edward Penner, Principal Research Analyst

Re: House School Finance Calculation Effort

During House Committee on K-12 Education Budget discussion and floor debate (House Committee of the Whole) on HB 2445, several representatives referred to a target for increased aid to schools of approximately \$522.2 million. This memorandum attempts to describe the considerations and calculations used to arrive at the \$522.2 million amount. The amount is essentially arrived at by applying the 2010 school finance formula to current student enrollment, distribution, and demographics and bringing the spending level forward for inflation.

The 2008 Legislature provided for a base state aid per pupil of \$4,492 for school year 2009-2010. Applying the school finance formula as it existed in 2010, including the base state aid per pupil of \$4,492, to the current Kansas student population, including those students eligible for all of the weightings in the formula as it existed in school year 2009-2010, results in a total amount of aid to schools in the district general funds of approximately \$3,108.7 million. Aside from the change in the per weighted pupil base amount, the other formula changes from school year 2009-2010 to the current formula include the addition of funding for all day kindergarten, the adjustment of the at-risk weighting from 0.456 to 0.484, and other smaller adjustments to various weightings and formula provisions.

The next step in this analysis was to adjust that amount for inflation. The index used for this consideration was the CPI-U for the Midwest region, as reported by the U.S. Bureau of Labor Statistics. For the inflation adjustments, please see the table below. The inflation adjustments resulted in a new total amount of aid to schools of \$3,434.9 million.

Year	Prior Year Amount	Inflation Percent	Inflation Adjustment Amount	New Amount
2011	\$ 3,108,690,821	3.22 %	\$ 100,099,844	\$ 3,208,790,665
2012	3,208,790,665	2.03	65,138,451	3,273,929,116
2013	3,273,929,116	1.40	45,835,008	3,319,764,124
2014	3,319,764,124	1.47	48,800,533	3,368,564,656
2015	3,368,564,656	(0.54)	(18,190,249)	3,350,374,407
2016	3,350,374,407	0.85	28,478,182	3,378,852,590
2017	3,378,852,590	1.66	56,088,953	3,434,941,542

The final step in arriving at the target amount for increased aid to schools was to deduct the current state aid and the already-scheduled increases for school year 2018-19. The school year 2017-2018 state aid amount was \$2,817.1 million, which is a sum of approximately \$31.2 million of virtual school state aid and approximately \$2,785.9 million of state foundation aid associated with a base aid for student excellence of \$4,006. At the time of these calculations, the estimated increase for school year 2018-2019 over 2017-2018 due to 2017 SB 19 was approximately \$95.6 million. Deducting these two amounts from \$3,434.9 million results in a remaining amount of \$522.2 million.

Target Aid to Schools	\$	3,434,941,542
Current Aid		(2,817,090,821)
Scheduled Increase in Aid		(95,606,000)
Total Target Additional Aid	\$	522,244,721

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February 6, 2019

TO: Senate Select Committee on Education Finance

FROM: Dale M. Dennis, Deputy
 Commissioner of Education

SUBJECT: State Board of Education Budget Recommendations

The purpose of this memorandum is to review how the State Board of Education determined its recommendations on the Base Aid for Student Excellence (BASE).

The process began with the following chart submitted to the Supreme Court by the state attorneys.

Year	Prior Year Amount	Inflation Percent	Inflation Adjustment Amount	New Amount
2011	\$ 3,108,690,821	3.22	\$ 100,099,844	\$ 3,208,790,665
2012	3,208,790,665	2.03	65,138,451	3,273,929,116
2013	3,273,929,116	1.40	45,835,008	3,319,764,124
2014	3,319,764,124	1.47	4,880,533	3,368,564,656
2015	3,368,564,656	(0.54)	(18,190,249)	3,350,374,407
2016	3,350,374,407	0.85	28,478,182	3,378,852,590
2017	3,378,852,590	1.66	56,088,953	3,434,941,542

Following discussion, the State Board increased the inflation factor by 1.44 percent. This decision was based on the following quote from the Kansas Supreme Court Opinion, June 25, 2018.

"Toward that end, we observe that the average of all the years of inflation shown in the State's chart from its April 23, 2018 memo (SY 2010-11 through SY 2016-17) is 1.44%. Inflation adjustments for SY 2017-18 and SY 2018-19 obviously enlarge the State's principal figure of \$522 million. That enlarged principal amount then needs to be adjusted gain (for inflation) until the new principal is paid in full over time—as the State's chosen remediation plan provides."

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INFLATION ADJUSTMENT

Year	Prior Year Amount	Inflation Percent	Inflation Adjustment Amount	Net Amount
2010-11	\$3,108,690,821	3.22	\$100,099,844	\$3,208,790,665
2011-12	\$3,208,790,665	2.03	\$ 65,138,451	\$3,273,929,116
2012-13	\$3,273,929,116	1.40	\$ 45,835,008	\$3,319,764,124
2013-14	\$3,319,764,124	1.47	\$ 48,800,533	\$3,368,564,656
2014-15	\$3,368,564,656	(0.54)	(\$18,190,249)	\$3,350,374,407
2015-16	\$3,350,374,407	0.85	\$ 28,478,182	\$3,378,852,590
2016-17	\$3,378,852,590	1.66	\$ 56,088,953	\$3,434,941,542
2017-18	\$3,434,941,542	1.44	\$ 49,463,158	\$3,484,404,700
2018-19	\$3,484,404,700	1.44	\$ 50,175,428	\$3,534,580,128
2019-20	\$3,534,580,128	1.44	\$ 50,897,954	\$3,585,478,076
2020-21	\$3,585,478,076	1.44	\$ 51,630,884	\$3,637,108,960
2021-22	\$3,637,108,960	1.44	\$ 52,374,369	\$3,689,483,329
2022-23	\$3,689,483,329	1.44	\$ 53,128,559	\$3,742,611,889

SUMMARY

Target Aid To Schools -- FY 2023	\$ 3,742,611,889
Less: Current Aid	(\$ 2,817,090,821)
Less: Scheduled Increase in Aid -- FY 2019	(\$ 146,105,000)
Total Target Additional Aid	\$ 779,416,068

ANNUAL SUMMARY	2019-20	2020-21	2021-22	2022-23	TOTAL
Four-Year Average	\$ 194,854,017	\$ 194,854,017	\$ 194,854,017	\$ 194,854,017	\$ 779,416,068
Five-Year Plan Amount	(\$ 102,195,000)	(\$ 105,195,000)	(\$ 105,195,000)	(\$ 103,195,000)	(\$ 415,780,000)
Additional Required	\$ 92,659,017	\$ 89,659,017	\$ 89,659,017	\$ 91,659,017	\$ 363,636,068

The State Board increased the amount by 1.44 percent as outlined by the Supreme Court, subtracted current aid plus the amount approved in 2018-19 and then divided by four (four-year period) and subtracted from that amount the amount already approved by the Legislature.

They then adjusted the BASE only on the amounts that would be needed for the next four years that is approximately \$90 million per year. The State Board's BASE recommendations are provided below.

	Sub. for SB 61	KSBE
2018-19	\$ 4,165	
2019-20	4,302	\$ 4,436
2020-21	4,439	4,569
2021-22	4,576	4,706
2022-23	4,713	4,846
2023-24	CPI	

K-12 Education Funding Proposal

Governor's Recommendation School Finance Plan State Expenditures Perspective *(Dollars in Thousands)*

	FY 2018 Actuals	FY 2019 Gov. Rec.	Prior Year Difference	FY 2020 Gov. Rec.	Prior Year Difference	FY 2021 Gov. Rec.	Prior Year Difference	FY 2022 Est.	Prior Year Difference	FY 2023 Est.	Prior Year Difference
BASE	\$ 4,006	\$ 4,165	\$ 159	\$ 4,436	\$ 271	\$ 4,569	\$ 133	\$ 4,706	\$ 137	\$ 4,846	\$ 140
State Foundation Aid (SFA)											
State General Fund	\$ 2,001,554	\$ 2,109,651	\$ 108,098	\$ 2,317,775	\$ 208,123	\$ 2,395,360	\$ 77,585	\$ 2,478,217	\$ 82,857	\$ 2,563,937	\$ 85,720
20-Mill Local Prop. Tax	641,068	678,357	37,289	711,953	33,596	738,735	26,782	764,347	25,612	788,968	24,621
School Dist. Fin. Fund	55,447	56,000	553	56,000	--	56,000	--	56,000	--	56,000	--
Mineral Production Fund	7,197	9,233	2,036	11,100	1,867	10,326	(774)	10,326	--	10,326	--
State Highway Fund	96,600	45,000	(51,600)	--	(45,000)	--	--	--	--	--	--
Total-SFA	\$ 2,801,866	\$ 2,898,241	\$ 96,376	\$ 3,096,828	\$ 198,586	\$ 3,200,421	\$ 103,593	\$ 3,308,890	\$ 108,469	\$ 3,419,231	\$ 110,341
Special Education											
State General Fund	\$ 435,982	\$ 490,381	\$ 54,399	\$ 497,881	\$ 7,500	\$ 505,381	\$ 7,500	\$ 512,881	\$ 7,500	\$ 520,381	\$ 7,500
State Highway Fund	10,000	--	(10,000)	--	--	--	--	--	--	--	--
Total-Special Education	\$ 445,982	\$ 490,381	\$ 44,399	\$ 497,881	\$ 7,500	\$ 505,381	\$ 7,500	\$ 512,881	\$ 7,500	\$ 520,381	\$ 7,500
Subtotal--USD General Funds	\$ 3,247,847	\$ 3,388,622	\$ 140,775	\$ 3,594,709	\$ 206,086	\$ 3,705,802	\$ 111,093	\$ 3,821,771	\$ 115,969	\$ 3,939,612	\$ 117,841
Supp. General State Aid (LOB)											
State General Fund	\$ 454,500	\$ 494,300	\$ 39,800	\$ 503,300	\$ 9,000	\$ 519,300	\$ 16,000	\$ 532,300	\$ 13,000	\$ 545,300	\$ 13,000
Total--Governor's Plan	\$ 3,702,347	\$ 3,882,922	\$ 180,575	\$ 4,098,009	\$ 215,086	\$ 4,225,102	\$ 127,093	\$ 4,354,071	\$ 128,969	\$ 4,484,912	\$ 130,841
% Chg. from Prior Yr.		4.9%		5.3%		3.1%		3.1%		3.0%	

**KANSAS STATE DEPARTMENT OF EDUCATION
BUDGET APPEAL TO THE LEGISLATURE**

FISCAL YEAR 2020

<u>State Operations</u>	<u>Agency Requested Expenditures</u>	<u>Governor's Recommendation</u>	<u>Amount of Appeal</u>	<u>Page No.</u>
<u>State General Fund</u>				
1. KPERS and Group Health Insurance	\$ 124,222	\$ 0	\$ 124,222	1
Total	\$ 124,222	\$ 0	\$ 124,222	
<u>State Aid to Local School Districts and Other Assistance</u>				
<u>State General Fund</u>				
1. Special Education Services Aid	\$ 547,581,417	\$ 497,880,818	\$ 49,700,599	2
Total	\$ 547,581,417	\$ 497,880,818	\$ 49,700,599	

FISCAL YEAR 2020

**STATE OPERATIONS – KPERS and GROUP HEALTH INSURANCE
EMPLOYER CONTRIBUTIONS**

As shown below, rates included in this year’s Budget Cost Indices for KPERS and group health insurance for FY 2020 increased significantly in comparison to rates assessed for the current year.

	FY 2019	FY 2020
KPERS Composite Rate	14.21%	15.41%
Group Health Insurance (State Contribution)		
Full-Time Single Member (Annual)	\$ 7,050.24	\$ 7,282.56
Full-Time Dependent (Annual)	\$ 3,334.56	\$ 3,444.00
Full-Time Healthy Kids (Annual)	\$11,012.16	\$11,374.80

For FY 2020, the higher rates result in an increase to the state general fund portion of our salaries and wages budget in the amount of \$88,532 for KPERS and \$35,690 for group health insurance, for a total increase of \$124,222. In some previous years’ state general fund allocations, additional funds were provided for employer contribution increases. However, no adjustments were made to our FY 2020 allocation to offset the rate increases.

To absorb the increases for KPERS and group health insurance, it will be necessary to increase our shrinkage rate by holding two to three positions vacant. Since approximately half of our salaries are funded from the state general fund, holding these additional positions vacant will have a negative impact on our operations. Depending on which positions are not filled, this action could result in fewer audits of USDs, delays in distributing state aid payments and other miscellaneous payments, delays or reductions in the number of school districts accredited, delays in the review and approval of new curricular standards, delays in the review and/or approval of teacher preparation programs, delays in maintaining computer programs and increased IT security breaches, or the potential loss of federal funds by not meeting state administrative maintenance of effort requirements.

In order to allow the Department of Education to continue to provide high quality service to school districts and their patrons, the Governor’s Office, the Legislature, and the numerous other customers we serve, we strongly urge the Legislature to support this request.

STATE GENERAL FUND

FY 2020 <u>Request</u>	Governor’s <u>Recommendation</u>	Amount of <u>Appeal</u>
\$124,222	\$0	\$124,222

FISCAL YEAR 2020

SPECIAL EDUCATION SERVICES AID

The federal Individuals with Disabilities Education Act (IDEA) requires states to provide a free appropriate public education to all children with disabilities between the ages of 3 and 21. This Act defines “children with disabilities” as those children who need special education and related services because of conditions such as mental retardation, hearing or visual impairment, emotional disturbance, or autism. The Kansas Special Education for Exceptional Children Act augments federal law by requiring school districts to provide special education services to gifted children as well.

In response to the Supreme Court’s ruling in the *Montoy v. Kansas* school finance court case, the Legislature made several adjustments in the funding formula including those aimed at increasing funding for special education. Specifically, the Legislature amended K.S.A. 72-3422, which mandates that state aid for special education be equal to 92 percent of the estimated excess costs of educational services provided to students with disabilities.

To coincide with the new five-year school funding plan approved by the Legislature, the State Board of Education recommends increasing Special Education Services Aid incrementally to 92 percent of excess costs by the 2022-23 school year. Under this request, Special Education Services Aid would be funded at 86 percent of excess costs for FY 2020, 88 percent of excess costs for FY 2021, 90 percent of excess costs for FY 2022 and 92 percent of excess costs for FY 2023.

Since both state and federal laws mandate that schools provide students with disabilities a free appropriate public education, school districts must absorb the percentage of excess costs not funded by the state, which reduces the amount of funding available to spend for general education students. **Under current state law, the amount of unfunded special education excess costs is estimated to be \$87.9 million for FY 2020. Under the State Board’s recommendation, that amount drops to \$38.2 million (\$87.9 million minus \$49.7 million additional funding requested).**

Not funding special education excess costs compounds the problem of school districts not having available resources to adequately fund K-12 public education in our state.

Based on the November 7, 2018 education consensus estimates prepared by the Division of the Budget, the Legislative Research Department and the Department of Education, the projected cost to fund 86 percent of special education excess costs is \$547,581,417 for FY 2020. Under the Governor’s recommendation, it is estimated that the percent of special education excess costs funded will drop from 81.4 percent in the current year to 78.2 percent for FY 2020.

In its December 2018 audit report on K-12 Education: Evaluating Special Education Costs, the Legislative Division of Post Audit recommended the Legislature consider funding special education at the statutory amount or changing the law.

The State Board urges the Legislature to recommend funding special education at 86 percent of excess costs for FY 2020, with a goal of reaching the statutory level of 92 percent by FY 2023.

STATE GENERAL FUND

FY 2020	Governor’s	Amount of	KSBE
<u>Request</u>	<u>Recommendation</u>	<u>Appeal</u>	<u>Recommendation</u>
\$547,581,417	\$497,880,818	\$49,700,599	86% of excess costs

Estimated Special Education Excess Costs--FY 2019, FY 2020, & FY 2021		
FY 2018 Actual Expenditures		\$ 899,723,699
FY 2019 Estimate		
FY 2018 Actual		899,723,699
Percent Change (Based on teacher salary increase av	4.00%	35,988,948
Added Teachers No./Amount	200 \$ 66,994	13,398,800
Estimated Total FY 2019 Expenditures		949,111,447
Excess Cost Computation:		
Projected Total Expenditures		949,111,447
Less Ave per Pupil Cost of Regular Ed. \$ 7,230		
times FTE special ed pupils exc. SRS residents	27,952	202,092,960
Less Federal Aid		106,000,000
Less Medicaid Reimbursements		37,939,756
Less SRS Administrative Costs (State Hospitals)		300,000
FY 2019 Excess Costs		\$ 602,778,731
State Aid at 92.0%		\$ 554,556,433
FY 2020 Projection		
FY 2019 Estimate		949,111,447
Percent Change (Based on teacher salary increase av	3.50%	33,218,901
Added Teachers No./Amount	175 \$ 69,674	12,192,950
Estimated Total FY 2020 Expenditures		\$ 994,523,298
Excess Cost Computation:		
Projected Total Expenditures		\$ 994,523,298
Less Ave per Pupil Cost of Regular Ed. \$ 7,520		
times FTE special ed pupils exc. SRS residents	28,300	212,816,000
Less Federal Aid		106,000,000
Less Medicaid Reimbursements		38,684,720
Less SRS Administrative Costs (State Hospitals)		300,000
FY 2020 Excess Costs		\$ 636,722,578
State Aid at 92.0%		\$ 585,784,772
FY 2021 Projection		
FY 2019 Estimate		994,523,298
Percent Change (Based on teacher salary increase av	3.50%	34,808,315
Added Teachers No./Amount	150 \$ 72,112	10,816,800
Estimated Total FY 2021 Expenditures		\$ 1,040,148,413
Excess Cost Computation:		
Projected Total Expenditures		\$ 1,040,148,413
Less Ave per Pupil Cost of Regular Ed. \$ 7,820		
times FTE special ed pupils exc. SRS residents	28,650	224,043,000
Less Federal Aid		106,000,000
Less Medicaid Reimbursements		38,684,720
Less SRS Administrative Costs (State Hospitals)		300,000
FY 2021 Excess Costs		\$ 671,120,693
State Aid at 92.0%		\$ 617,431,038

Date of Consensus Education Meeting: November 7, 2018 (KSDE, DOB, KLRD)

KANSAS STATE BOARD OF EDUCATION

**Meeting Minutes
July 10, 2018**

CALL TO ORDER

Chairman Jim Porter called the monthly meeting of the Kansas State Board of Education to order at 10 a.m. Tuesday, July 10, 2018, in the Board Room at the Landon State Office Building, 900 S.W. Jackson St., Topeka, Kansas.

7/10/2018
A.M. Session
(00:00:09)

ROLL CALL

The following Board members were present:

John Bacon	Jim Porter
Deena Horst	Steve Roberts
Ann Mah	Janet Waugh
Jim McNiece	Ken Willard

Member Sally Cauble participated in the meeting by phone beginning at 10:05 a.m. before arriving at 11:45 a.m. Member Kathy Busch was absent, but participated by phone for portions of the meeting, beginning at 11 a.m.

STATE BOARD MISSION STATEMENT, MOMENT OF SILENCE AND PLEDGE OF ALLEGIANCE

Chairman Porter read both the Board's Mission Statement and Kansans Can Vision Statement. He then asked for a moment of silence after which the Pledge of Allegiance was recited.

APPROVAL OF AGENDA

Mr. Willard moved to approve the Tuesday agenda. Mrs. Horst seconded. Motion carried 7-1 with Mr. Roberts in opposition, and Mrs. Busch and Mrs. Cauble absent.

MOTION
(00:02:44)

APPROVAL OF THE JUNE MEETING MINUTES

Mr. McNiece moved to approve the minutes of the June Board meeting. Mrs. Horst seconded. Motion carried 8-0.

MOTION
(00:03:16)

COMMISSIONER'S REPORT

In his monthly report to the Board, Commissioner Randy Watson commented on some of the challenges caused by society's changing dynamics that affect the work of education. He cited current examples of schools partnering with therapists to meet student mental health needs, the influence of technology/social media, and a future workforce impacted by automation and robotics. Dr. Watson reiterated the Kansans Can outcome goals for postsecondary progress and illustrated evidence of movement in this area since the vision started in the fall of 2015. He reminded members that postsecondary education refers to training after high school, which can be attained through many avenues. He concluded by talking about how change happens in schools, noting that staying the course will be important over the next several years as school redesign occurs.

(00:03:44)

CITIZENS' OPEN FORUM

Chairman Porter declared the Citizens' Forum open at 10:30 a.m. There was one speaker — Mark Tallman, Kansas Association of School Boards, who provided a summary of information collected during the KASB summer advocacy tour and a publication about the constitutional importance of K-12 education in Kansas. Chairman Porter declared the Citizens' Forum closed at 10:33 a.m.

(00:30:20)

- Mr. Roberts seconded. Motion carried 8-1, with Mr. Bacon in opposition.
- Mrs. Cauble moved to fund the law for the Mentor Teacher Program. Mrs. Mah seconded. Motion carried 7-2, with Mr. Roberts and Mr. Bacon in opposition.

Mrs. Busch joined the budget recommendation discussion by phone at this time.

- Mrs. Mah moved to fund the law for Professional Development. Mr. McNiece seconded. Motion carried 9-1 with Mr. Bacon in opposition.
- Mr. McNiece moved to fund the law for School Lunch (reimburse local education agencies 6 cents per school lunch). Mrs. Mah seconded. Motion carried 7-3, with Mr. Willard, Mr. Bacon and Mr. Roberts in opposition.
- Mrs. Waugh moved to fund \$40,000 each for Agriculture in the Classroom, Communities in Schools and Kansas Association of Conservation and Environmental Education. Mr. McNiece seconded. Motion carried 10-0.
- Mrs. Mah moved to fund Technical Education Transportation at 100 proration. Mr. Roberts seconded. Motion carried 9-1, with Mr. Bacon in opposition.

Mr. Bacon left the meeting.

- Mrs. Busch moved to fund Discretionary Grants (after school programs) at the 2010-11 appropriation level. Mrs. Horst seconded. Motion carried 8-0-1, with Mr. Bacon absent and Mr. Willard abstaining.
- Mr. Willard moved to fully fund the Technical Education Incentive program. Mr. Roberts seconded. Motion carried 9-0.
- No action was taken to make new recommendations for juvenile detention facilities, transportation, National Board Certification, Pre-K Pilot, and these other legislative initiatives -- Reading for Success, Information Technology Education Opportunities, Juvenile Transitional Crisis Pilot, Teach for America, School Technology Infrastructure, Safe and Secure Schools, Mental Health Intervention Pilot Program, ACT and Workkeys Assessment.

Mr. Roberts left the meeting.

- Mr. McNiece moved to recommend a 1.44 percent increase for State Foundation Aid as recommended by the Court on what has already been approved by the Legislature. Mrs. Horst seconded. Motion carried 5-1-1, with Mrs. Busch in opposition and Mr. Willard abstaining. Mr. Bacon and Mr. Roberts were absent for the vote.

Board members took a break at 5:55 p.m.

BREAK

BOARD ATTORNEY'S REPORT

Mark Ferguson provided information on a recent ruling by the Kansas Supreme Court involving teacher due process and continuing contract laws. He read passages from the findings in the case *Schribner and McNemee v. Board of Education of USD 492 and the State of Kansas*.

(05:04:11)

Chairman Porter recessed the meeting at 6:13 p.m. until 9 a.m. Wednesday in the Board Room.

Jim Porter, Chairman

Peggy Hill, Secretary

FIVE SHAWNEE COUNTY SCHOOL DISTRICTS ONE UNITED VOICE

February 6, 2019

Chairwoman Baumgardner and Members of the Senate Select Committee on Education
Finance:

For four years, the five Shawnee County school districts have collaborated and mutually developed our legislative positions. Each of the five locally elected school boards considered those positions and approved a legislative platform, establishing a unified Shawnee County legislative platform.

We are united in the belief that our students and staff are the top priority for Shawnee County. Our community supports our schools and relies on the societal benefits that are gained from a quality public education system. Through partnerships with private industry, we have developed a system that maximizes public dollars and provides students a pathway into the workforce. Shawnee County students and families are dedicated to their local public schools, and we believe all Kansas students deserve an adequate and equitable public education.

SB 44 would fully fund our schools at a funding level that takes into consideration annual inflation and would allow us to continue to address the growing needs of our school districts, while also continuing to improve teacher recruitment and retention. New state aid for the 2018-2019 school year has impacted learning in Shawnee County schools in a variety of ways, including:

- An increase in teacher salaries across Shawnee County to attract and retain highly qualified educators.
- A focus on at-risk student programs including summer school and after school programs.
- Expanded preschool opportunities across Shawnee County.
- Expansion of Advancement Via Individual Determination (AVID) programs.
- Expanded social-emotional services delivered to students on-site by counselors, psychologists and social workers.
- Expanded career pathways, JAG-KS, internships, and other vocational-technical opportunities to assist career readiness.

For Topeka Public Schools, 85.2% of the new funding for the 2018-2019 school year was utilized for Topeka Public School teacher salaries. Our educators make up 30% of full time staff in all five school districts in Shawnee County. Our 1,333 Topeka Public School educators generate an economic impact worth \$233 million to Shawnee County. With the new funding for

2018-19, we provided a 6.8% full time teacher average salary increase. Our average teacher salary is now \$55,772, which has improved our ability to attract and retain quality teachers. For our community, each full time teacher generates an economic impact of \$174,793.70.

With one united voice, we support the concepts that have been laid out in SB 44 and draw your attention to the attached positions on school funding, which were mutually created with the beliefs that Shawnee County students are our top priority and that there are significant societal benefits gained by supporting exemplary public education. We ask you to support the passage and implementation of SB 44 for the benefit of the students and families of Shawnee County.

RESPECTFULLY,

Patrick Woods, Topeka Public Schools #501

On behalf of:

Dr. Michael Morrison, Topeka Public Schools District #501

Frank Henderson, Topeka Seaman School District #345

Eric Deitcher, Shawnee Heights School District #450

Tom Bruno, Auburn-Washburn School District #437

Randy Matzke, Silver Lake School District #372



Engaged. Prepared. Inspired.

HOW SHAWNEE COUNTY ELECTED OFFICIALS CAN HELP IMPROVE TEACHER RECRUITMENT AND RETENTION

In addition to continuing to fully fund schools, including a funding level that takes into consideration annual inflation, Topeka Public Schools ask you to consider the following:

Transition to Teaching Programs

Continue supporting the Transition to Teaching programs in partnership with state universities, including pilot programs for elementary and special education transition teachers. Designing a pilot program intended for secondary general education teachers would also serve as an added benefit.

Licensures

We recommend shortened licensure processing. The current process in place offers a turnaround time of four to six weeks.

We suggest an extended reciprocal licensure to all neighboring states and Texas. This in turn creates a greater outreach to teachers from states that don't offer the same opportunities as Kansas.

KPERS

In order to attract candidates for hard-to-fill positions (i.e. special education, math, science), we request that the state consider suspending the Kansas Public Employees Retirement System penalty for retirees who wish to return to the public education workforce.

Additional Funding Opportunities

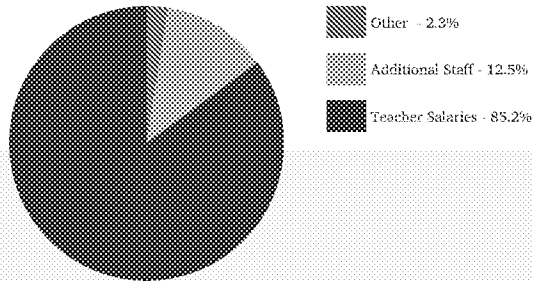
The following programs could be funded by the legislature in order to eliminate barriers to recruiting and retaining teachers:

- Tuition reimbursement for paraeducators that complete a teacher education program.
- Supplemental tuition and loan forgiveness support to candidates that teach in urban or high-need areas within our state.
- Provide state-level higher education scholarships to qualifying students that complete the pathway for rising educators, such as the course offered through Topeka's Center for Advanced Learning & Careers.
- Provide state funding that would allow us to continue our district's Grow Our Own Program. We are no longer able to accept applications for this program due to the cost.

www.topekapublicschools.net
624 SW 24th Street, Topeka, KS 66611
(785) 295-3000



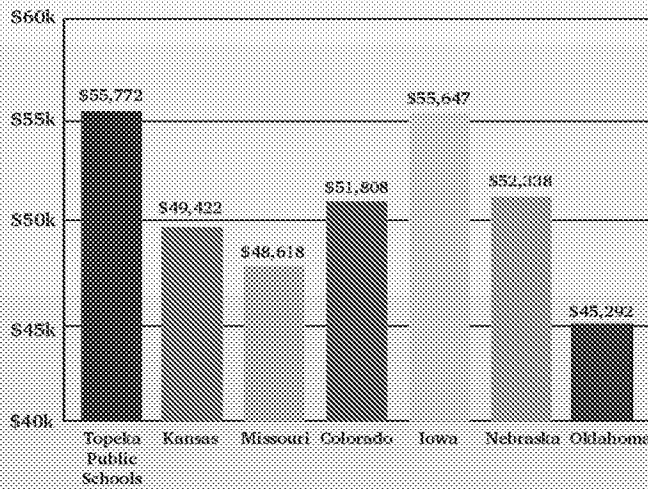
How was new funding utilized in 2018-2019?



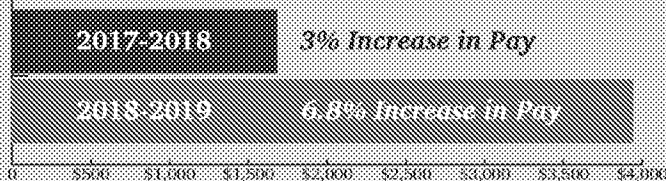
1,333 TPS EDUCATORS GENERATE AN ECONOMIC IMPACT WORTH 233 MILLION TO SHAWNEE COUNTY

OUR EDUCATORS MAKE UP 30% OF FULL-TIME STAFF IN ALL FIVE SCHOOL DISTRICTS IN THE COUNTY

2017 Average Salary of Teachers



Full-Time Teacher Average Salary Increase



www.topekapublicschools.net



2018-19 LEGISLATIVE POSITIONS

Five Shawnee County Public School Districts

ONE UNITED VOICE

As the State of Kansas has experienced surplus revenue and has funding available, elected officials should take advantage of the opportunity to fully fund public schools to meet the court's directive.



Shawnee County School Districts

The 28,132 students of Shawnee County, Kansas, are served by five public school districts. Leadership from all five Shawnee County public school districts worked collaboratively to create our 2018-19 Shawnee County Legislative Positions. Our legislative positions were mutually created with the belief that Shawnee County students are our top priority. Significant societal benefits are gained by supporting exemplary public education, and all Kansas students deserve an adequate and equitable public education.

Shawnee County Combined Facts

Student enrollment:	28,132	Economic Impact on Shawnee County Economy:	
Square miles served:	483	Total FTE Staff	4,477
Facilities:		Total Payroll	\$211,678,000
Elementary Schools	32		
Middle Schools	10		
High Schools	7		
Alternative Programs	7		

Approved by each Board of Education

- Auburn - Washburn School District #437 Tom Bruno
- Seaman School District #345 Frank Henderson
- Shawnee Heights School District #450 Eric Deitcher
- Silver Lake School District #372 Randy Matzke
- Topeka Public Schools #501 Dr. Michael Morrison

New state aid for the 2018-19 school year has impacted learning in Shawnee County schools in a variety of ways. Examples of the how the funds were used include:

- An increase in teacher salaries across Shawnee County to attract and retain highly qualified educators
- A focus on at-risk student programs including summer school and after school programs
- Expanded preschool opportunities across Shawnee County
- Expansion of Advancement Via Individual Determination (AVID) programs
- Expanded social-emotional services delivered to students on site by counselors, psychologists and social workers
- Expanded career pathways, JAG-KS, internships, and other vocational-technical opportunities to assist career readiness

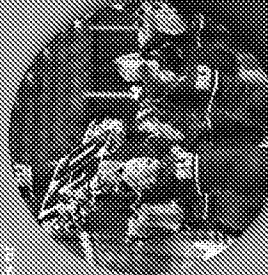


Standards and Accountability

- We support implementation of the new standards and accountability system through the State Board of Education.
- We support the State Board of Education in its efforts to ensure that all students are prepared for college, career, and civic life.
- We express the needs of public schools and the State Board of Education to the Legislature.
- We support the State Board of Education in its efforts to ensure that all students are prepared for college, career, and civic life.

School Funding

- We support funding that is both adequate and equitable, and is sufficient to meet the needs of all students. School funding is determined by the State Board of Education.
- We support the State Board of Education in its efforts to ensure that all students are prepared for college, career, and civic life.
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Teacher Recruitment

- We support the State Board of Education in its efforts to ensure that all students are prepared for college, career, and civic life.
- We support the State Board of Education in its efforts to ensure that all students are prepared for college, career, and civic life.
- We support the State Board of Education in its efforts to ensure that all students are prepared for college, career, and civic life.
- We support the State Board of Education in its efforts to ensure that all students are prepared for college, career, and civic life.

School Efficiency

- We propose any series of amendments to maintain school funding levels that are sufficient to meet the needs of all students.
- We support local, not state, control of the state health insurance program.
- We support local, not state, control of the state health insurance program.

KPERS

- We support any series of amendments to maintain school funding levels that are sufficient to meet the needs of all students.

School Safety

- We support local, not state, control of school safety and security measures.





Schools for Quality Education

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Senate Select Committee on Education Finance

Senate Bill 44

Submitted by

**Dr. Kelly Arnberger, Superintendent/Elementary Principal, USD 482
Dighton, a member of Schools for Quality Education**

Chair Baumgardner and committee members. Thank you for taking the time to consider my testimony in favor of Senate Bill 44. There are many issues facing our citizens who reside in rural Kansas and it goes without saying that the future of our local schools is at the top of the list. We appreciate your efforts during the last legislative session to rectify the inequity and inadequacy of the school finance formula. We also appreciate this legislation that will allow school districts throughout the state to eliminate a major concern and spend their time planning approaches to better educating their students.

At Dighton USD 482, we have utilized the renewed state's financial support to address a variety of issues and we look forward to even more progress in the future once the court case is finally resolved.

During the last three years, we have accomplished the following:

Raised our base teaching salary from \$31,151 to \$33,000. Our plan over the next three years will be to increase the base by \$750 to \$1000 per year.

We have been able to hold our local property taxes steady due to the increase in state aid while enduring declines in our assessed valuations.

We have also launched our District Redesign that allows us to better meet the needs of our students. This includes providing a flexible schedule at the high school level, starting a project based learning academy, providing real work experiences off campus, and providing a personalized learning platform for students in grades 7-9 so that they will be able to possess the habits of success and cognitive skills to ensure their final three years of high school will truly prepare them for post-secondary success.

"Rural is Quality"

Our elementary school embraces care and concern for the social-emotional needs of each student, recognizes each child learns differently, and at a different pace, and most importantly, is committed to helping students utilize their foundational skills in reading, writing, and math to pursue their curiosity and creativity.

To move forward confidently, our district must rely on the valuable resources that state aid provides as we continue in our mutual work to improve the learning experiences of our children.

We are not here to ask for what we have done without for so long, but rather, we are here to ask the legislature to now complete the task and help us provide for a system that will ensure equity and adequacy for the long term. For the first time in a decade, with the passage of Senate Bill 44, we will be able to look forward to embracing future opportunities without the fear of having to revert to obsolete methods due to a lack of resources.

Thank you for the opportunity to visit with you and your committee.

Respectfully,

Kelly Arriberger
Superintendent/Elementary Principal
USD 482 Dighton

Senate Select Committee on Education Finance
Testimony, February 6, 2019
By Darrel Harbaugh, President
Bob Toesky-Vice President
Dr. Craig Correll - Superintendent
Coffeyville, USD 445 Board of Education

Madam Chairperson and distinguished committee members, my name is Darrel Harbaugh, with me today is our School Board VP Bob Toesk, Superintendent Dr. Correll and I serve as president of the USD 445 Board of Education in Coffeyville. We are here today in support of Senate Bill 44.

Adequate and equitable funding of Kansas public schools is absolutely critical to the success of our state. There is no greater responsibility of state government than providing for public schools. With the disparity of wealth throughout our great state, it is imperative that the legislature meet its obligations in providing quality schools. Kansas children should be afforded equal opportunity regardless of where one resides. As you know, last year the Legislature took a significant step toward fulfilling its constitutional obligation by passing a five-year, \$520 million school funding package. I encourage you to continue moving forward in meeting the needs of our children. Please do not retreat to the past because of party affiliation, politics or fear.

USD 445 is at the forefront of the Kansans Can mission to help all students be successful. We have a 0-5 preschool. We have an age-to-age kindergarten housed in a local nursing home. We have one large elementary school housing grades K-6 for the entire district thus serving a diverse population that is reflected in the community as a whole and enabling us to close the achievement gap. Our fastest growing population is our non-English speaking students. We are at the forefront of social-emotional learning and understanding brain trauma. Both our middle and high schools are integrating social emotional learning while striving to prepare each individual student for college and career success. And, like every district in Kansas, we work hard to have competitive salaries and recruit qualified teachers. None of our successes would have been possible without creative and hard-working administrators and staff. Juggling funds in order to minimize the impact to classrooms has been a high wire act in need of the safety net of adequate school funding. As a matter of fact, where we have failed is a direct result of underfunding the school finance formula. We have done our best, but class sizes in some grade levels are creeping up and some support positions such as media specialists, counselors and other support staff go unfilled. We have a great relationship with our local community college. However, in a time when we know vocational training is an absolute necessity, these programs require funding. Local business and industry leaders have consistently encouraged us to ensure our students are prepared for the workforce. Jobs are available in our community, however many of these jobs require advanced technical training. Equipment and supplies for vocational programs are dollars well spent.

Like many districts in the state, we have tried our best to keep teacher salaries competitive with neighboring states. The teacher shortage is real in our districts. Candidates with degrees in the Science, Technology, Engineering and Math (STEM) areas are hard to come by, yet we know how vital these programs are for our graduates. Even elementary teachers have become hard to

find. The result is larger class sizes and students being taught by individuals without the proper training and skills necessary to ensure our students are successful after high school. Teacher salary is only a part of the shortage. Teachers also state a lack of support as another obstacle. We need to provide more support staff to meet the emotional needs of our students. The underfunding of mental health efforts in Kansas has led to a shortage in staff in this area also.

We have a mental health issue on our hands with our students. Additional funding is needed to support restorative practices and resilience building with counselors, therapists and support staff to identify needs, teach replacement behaviors and heal significant traumas with access to trauma and counseling services that happen daily in our schools. Additional support staff in this area (counselors, social workers, teacher aides) are critical to the overall success of any school district.

I encourage each of you to act quickly and resolve the issue of school finance during these early days of the session. Kansas children and school employees have been held hostage year after year as the legislature deliberates what to do about school funding. Now is the time to put the children of Kansas first. Imagine a session where you resolve the biggest state expenditure first rather than putting it off until the end of the session. I do not presume to know the everyday life of a state legislator, but I ask that past biases be put aside. I hope that each of you will approach every issue with fresh eyes and an open mind. I urge you to work together to resolve the most pressing state issue of the past decade, adequate and equitable funding of our public schools. SB 44 is an excellent place to begin.

I thank you for the opportunity to address the committee.

New state aid for the 2019-2020 school year will impact learning in Montgomery County schools in a variety of ways. Examples of how funding would be used include:

- Increase in teacher salaries across Montgomery County to attract and retain highly qualified educators
- A focus on at-risk student programs including summer school and after school programs
- Expand preschool opportunities across Montgomery County
- Increase social-emotional services delivered to students on-site by counselors, psychologists, and social workers
- Expand career pathways, JAG-KS, internships, and other vocational-technical opportunities to assist career readiness
- Address deferred facility maintenance concerns in order to provide a safe and supportive environment for all students
- Expand College and Career Prep Programs that address the needs of all students

Standards and Accountability

We Support...

- Implementation and assessment of standards adopted by the Kansas State Board of Education
- The State Board of Education's Mission to be the first in the world in education.
- The State Board of Education's measure of post-secondary success.
- The opposition and use of public dollars and tax credits to fund private schools.
- Schools that receive public funds must meet state and federal accountability standards and provide programs and services required of public schools.

School Funding

We Support...

- The KS Board of Education finance recommendation in response to the KS Supreme Court Ruling
- The current school finance formula based on individual student needs
- School funding that is both equitable and adequate. Funding that ensures schools have the capacity to meet college and career standards, vision, and accreditation established by the state board
- Equitable state aid for school bonds that is not capped or dependent on other districts
- The further study of funding for out-of-state students
- Fully funding Special Education
- Fully funding Professional Development
- Additional funding for Early Childhood Education

Teacher Recruitment

We Support...

- Local Boards of Education hiring the most qualified candidate.
- Alternative methods for obtaining professional licensure and increasing reciprocity with other states.
- Establishing statewide financial incentives to encourage teachers to both enter and stay in the profession.
- Investing in teacher mentorship and professional development

School Efficiency

We Support...

- Local efforts to leverage resources to meet our student's needs.
- Local control of districts health insurance and purchasing programs

KPERS

We Support...

- Long-term, sustained commitment towards the funding of KPERS.
- Payments made to correct shortages that have occurred in the past.

School Safety

We Support...

- Local control of school safety and security measures.

2018-2019 LEGISLATIVE POSITIONS

FOUR MONTGOMERY COUNTY PUBLIC SCHOOLS and TRI COUNTY INTERLOCAL

UNITED FOR OUR FUTURE

Montgomery County School Districts

The 5,821 students of Montgomery County, Kansas, are served in four public schools districts, which all utilize the Special Education Co-op Tri County Interlocal 607. Leadership from all four Montgomery County public schools and Tri-County worked collaboratively to create our 2018-2019 Montgomery County Legislative Positions. Our positions were mutually created with the belief that Montgomery County students are our top priority. Significant societal benefits are gained by supporting exemplary education, and all Kansas students deserve an adequate and equitable education.

Montgomery County Combined Facts

Student Enrollment-5,821

Economic Impact on Montgomery County Economy:

Total Staff-1,233

Total Payroll-\$22,165,611

Testimony before the
Senate Select Committee on School Finance

on

SB 44

by

**Justin Coup, Superintendent
Solomon USD 393**

February 6, 2019

Madam Chair Baumgartner and Members of the Committee:

Thank-you for this opportunity to address the committee.

USD 393 stands as a Proponent to Senate bill 44

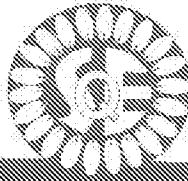
Good afternoon. It is an honor to represent USD 393 Solomon Schools BOE, staff, community members and most importantly the students. Solomon is a rural school with a student headcount of 357 PK-12 as of February 4, 2019,. We are located on I-70 in Central Kansas. Although we are a very rural school, we are also a bedroom community for larger cities and towns. At Solomon we are very encouraged and supportive of SB 44. This plan allows us to have a vision for our future and a financial plan to achieve that vision.

So what did we do with the additional dollars this past year? With the new dollars last year we gave a 5.6% raise to our employees both certified and classified. Over the past 5 years at Solomon we have seen our headcount drop to as low at 299 with a high of 357, as of this Monday! We live in transient world that comes with at risk needs. The new money this past year allowed us to put more money in at risk and early childhood providing opportunities to students in dire need of this support. Thank you for your support in making this happen.

We are not a school district with a large amount of contingency reserve money because we have spent down those balances to protect programs and the needs in our district over the

past few years. How does SB 44 help in restoring the vision of USD 393 and all public schools? It provides us with dedicated dollars to increasing the base and supporting the future of Kansas. By having a plan in place we can begin to discuss more possibilities at Solomon. The Kansas Can Vision is allowing us to think, create, dream of leading the world in the success of each student. Without SB 44, we are unable to plan beyond a year at a time. We can now look to making improvements for schools that will last more than one year because funding will be committed moving forward. We are looking to adding back an additional staff member at the Junior High level and exploring a 3 year old program or expansion of our 4 year old program. This might not seem like a big deal, but a staff member and possible improvements to our early childhood program is vital to the success of Solomon as a school, but more importantly to our community. As we discuss the rural revitalization this session let us start with a State backed school finance plan. The best revitalization in rural Kansas starts with our school systems. SB 44 does what is needed for students in Solomon, Weskan, Garden City, Wichita, Topeka, and Kansas City. Our State Board of Education along with Dr. Watson's leadership have a great vision in place.

We are excited in Solomon about the future of education and the future of Kansas as a State. SB 44 will provide Solomon an opportunity to develop a plan to address students' needs thank in part to a stable funding mechanism. I thank you for your time today and will stand for questions at this time or anytime in the future.



Schools for Quality Education

007 Bluemont Hall, 1100 Mid-Campus Drive, Manhattan, KS 66506 • (785) 532-5886 • www.coe.ksu.edu/sqe

Senate Select Committee on Education Finance

Senate Bill 44

Submitted by

**Jeff Travis, Superintendent, USD 273 Beloit Schools, a member of
Schools for Quality Education**

Honorable Chair Senator Baumgardner and committee members. Thank you for allowing me to speak to you today on the topic of school funding.

I am Jeff Travis, Superintendent of USD 273 Beloit Schools, and I am a Board Member of Schools for Quality Education. I am representing both entities, and I am a proponent of Senate Bill 44.

This is a moment in time where the funding of Kansas schools can completely be solved. The new funding will create consistency, opportunity for innovation, end the ongoing debate that drains our resources, and legitimize the excellence to which we must all aspire for the students of Kansas.

Opportunity to innovate for the students of Kansas is a must.

- 1 Consistent Budget can allow for the necessary planning as school districts across Kansas prepare for the future.
- 2 School Redesign can flourish when the budget is stable. The why, the what, and the how can grow.
- 3 Early Childhood programming can be expanded, and catch At-Risk students at a much earlier stage of their lives. This can become the critical and initial step for post-secondary and career ready success.

"Rural is Quality"

- 4 STEM (Science Technology Engineering and Math) skills are a necessity for our Kansas students as they grow to become future ready. 68% of careers in 2025 do not exist as we currently speak.
- 5 Social Emotional needs across the state of Kansas for all students have grown in massive proportions. The time is now; schools must step up and integrate this important work into the daily routine of the delivery of excellent teaching.
- 6 Alternatives are needed to keep students in schools, and insure that they graduate. As we now know, not all students can be successful with one type of instruction, differentiation and personalization must become the norm.

In summary, the students of Kansas deserve our best leadership. It is time to end the debate and move forward with action. The Senate Bill 44 plan to fund education for Kansas does just that. We will be able to make legitimate plans for academics, facilities, and staff. We will finally be in a financial position to recruit and retain highly qualified teachers. As I previously stated, careers are changing across our nation. This will allow design and delivery of education to keep pace with needs in the work place. We cannot be stagnant with education. This plan presented by the Governor will allow for equalization for all Kansas students, regardless of zip code. Please consider Senate Bill 44 as a positive measure to make the Redesign of Kansas education a reality. We all know that most precious resource in Kansas are the children that attend our schools in EVERY DISTRICT, EVERY BUILDING, EVERY CLASSROOM, EVERY DAY.

Thank you for allowing me to speak to you today on behalf of the students of Kansas.



**Senate Select Committee on Education Finance
Hearing on: SB 44
February 6, 2019
Submitted by: Blue Valley Schools
(Written Comments Only)**

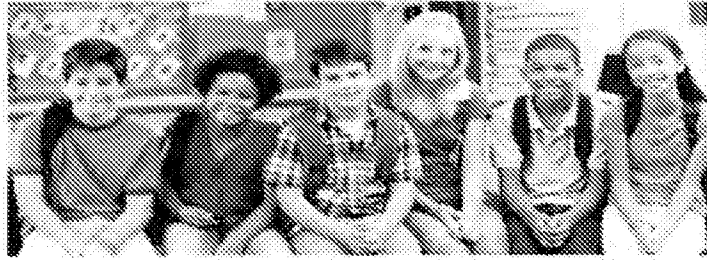
Chainwoman Baumgardner and Members of the Committee:

Thank you for the opportunity to submit testimony supporting SB 44.

USD 229 Blue Valley Schools supports the addition of an inflationary adjustment factor to the school finance formula, built upon the Legislature's 2018 funding legislation, to settle current school finance litigation and allow schools to more effectively plan future school year budgets. We also support the inflationary factor being added to the BASE state aid.

We believe the *Gannon VI* decision offers a clear path forward to resolve years of uncertainty and litigation in financing Kansas schools. Adding the inflationary amount to the BASE state aid applies the funding most fairly across all districts in a way that provides all K-12 students in Kansas the opportunity to achieve successful outcomes and compete with students in a worldwide economy.

SB 44 achieves these objectives and we respectfully urge the committee's support of this bill.



Senate Select Committee on Education Finance
S.B. 44 Appropriations for the Department of Education for FY 2019, 2020 and 2021

Testimony submitted by Schools For Fair Funding
Bill Brady

February 6, 2019

Chairman Baumgardner, Members of the Committee:

I am pleased to testify on behalf of Schools For fair Funding **in support of SB 44**. SFFF is a coalition of 40 school districts from across Kansas representing 140,000 Kansas students. This is 30% of all Kansas students. Included in our organization are the four plaintiff districts in the *Gannon* lawsuit; Dodge City, Hutchinson, Kansas City and Wichita.

In nearly eight years of litigation with the *Gannon* lawsuit, this is the only time SFFF has submitted testimony in support of a proposal designed to address a court decision. In the Special Session of 2016 SFFF did sign on to an agreement with the legislature to solve the equity portion of the lawsuit and end the Special Session. Our ability to work together in 2016 should serve as roadmap to all of us, that by working cooperatively we can now end the school finance litigation.

This bill **IN ITS CURRENT FORM, WITHOUT AMENDMENTS**, will solve the *Gannon VI* issues. SFFF proposes that, if this bill is adopted in its current form and signed by the governor, that the parties simply stipulate to the court that the issue has been resolved, just as they did in 2016 to end the equity portion of the suit. SFFF would only ask that the court retain jurisdiction to see that the out years get implemented and appropriated as planned.

If the bill attracts amendments, then a simple solution evades us and the lawyers will have to analyze the effect of the amendments and their impact on constitutional equity and adequacy. Part of this analysis will be to see if the bill as amended actually solves the *Gannon VI* inflation problem or dodges the issue and creates more points requiring further litigation.

SFFF would urge the Committee to keep it simple, fix the problem, as this bill does, and end the litigation.

Last June, approximately one month after the conclusion of the Legislative session, the Supreme Court issued the *Gannon VI* decision. On page 4 of the 39 page opinion, which is attached to this testimony, the Court identified the remaining problem. The Supreme Court identified *six* years of inflation that the state failed to account for in the calculation it made as part of its *five* year funding plan. The court did not require that the first year, FY19, the current year, be adjusted, but the Court did require that these *six* years of inflation be accounted for in the remaining *four* years of the five year plan.

Following the June opinion, the Kansas State Board of Education passed its recommendation for dealing with the shortfall and included it in its FY 20 and FY 21 budget requests. The State BOE calculated the required *six* years of inflation and spread it over the final *four* years of the five year plan.

The State BOE used a fixed rate of inflation of 1.44% for these *six* years. The current rate of inflation is higher than this, but SFFF has chosen to support the State BOE numbers to end the litigation.

SFFF would like to address the issue of timing. Last session, Attorney General Derek Schmidt, testified before Legislative committees about the importance of enacting legislation by March 1. The reason the AG gave for the request was because the Supreme Court intended to review the work prior to the end of the fiscal year and the AG needed time to adequately prepare a response to the court. Again this year, the same procedure is in place and the deadlines put in place, April 15 for briefs and May 9 for a hearing. These are more aggressive deadlines than last year. Without the clean SB-44 inflation fix, the funding in the current formula has been determined to be unconstitutional. The State, on May 9, must be prepared to convince the Court that it has fulfilled its proposed *Montoy* safe harbor plan by adding *six* years of inflation over the remaining *four* years of the five year plan.

SFFF looks forward to continuing discussions with you to end the litigation and provide Kansas with a constitutional funded school finance system.

What did the Supreme Court's June 25, 2018 decision say about the "*Montoy* Safe Harbor"?

From page 4 of the *Gannon IV* decision:

"But the State still has not met the adequacy requirement in Article 6 of the Kansas Constitution. Although it has expressed an intent to comply with the adequacy threshold discussed in *Montoy v. State*, 282 Kan. 9, 138 P.3d 755 (2006) (*Montoy IV*), it has failed to consistently implement its self-styled "*Montoy* safe harbor" plan of compliance described in the April 23, 2018, memo from the Kansas Legislative Research Department (KLRD) to legislative counsel. By timely making financial adjustments regarding problems identified below, however, the State can satisfactorily address the remaining constitutional infirmities in adequacy appearing in its chosen plan and particularly in the implementation. We discern **two obvious problems** arising from the April 23 memo:

1. The failure to adjust two years of funding for inflation through the approaching 2018-19 school year. Satisfactory adjustments would result in a higher amount of principal, i.e., more than the \$522 million the memo calculates as yet owed to the school districts; and
2. The failure to adjust for inflation until the memo's calculated principal sum (\$522 million, plus the adjustment referenced above) is paid in full, e.g., approximately five years. Satisfactory adjustments would result in more than that principal figure being paid during that span. But we acknowledge the first year of payment—for school year 2018-19—need not be adjusted because that inflation has already been accounted for in paragraph 1 above."

The Court is thus requiring **two years** (FY18 and FY19) plus **four years** (FY20, FY21, FY22 and FY23) of inflation to be added. The Court is allowing this **six years** of inflation to be added over the remaining **four years** of the plan. SB 44, as introduced, does this.

What did the April 23, 2018 Kansas Legislative Research Department Memo Say?

KLRD attempted to determine what the Montoy Safe Harbor was by calculating the funding current student counts would provide using the FY2010 formula with a base of \$4,492.

Current Student Counts	X	FY2010 Formula with \$4492 BSAPP	=	\$3,108,690,821
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The \$3,108,690,821 is what they calculated the current demographics would provide under the original Montoy formula.

Then they added inflation for each year up to FY2017.

Year	Prior Year Amount	Inflation Percent	Inflation Adjustment Amount	New Amount
2011	\$ 3,108,690,821	3.22 %	\$ 100,099,844	\$ 3,208,790,665
2012	3,208,790,665	2.03	65,138,451	3,273,929,116
2013	3,273,929,116	1.40	45,835,008	3,319,764,124
2014	3,319,764,124	1.47	48,600,533	3,368,564,658
2015	3,368,564,658	(0.54)	(18,190,249)	3,350,374,407
2016	3,350,374,407	0.85	28,476,182	3,378,852,590
2017	3,378,852,590	1.86	56,088,953	3,434,941,542

The \$3,434,941,542 is what they determined would have been funded under the *Montoy* plan, in FY2017. They called this their Target Aid to Schools for FY2019.

What did the Supreme Court say about this?

The Supreme Court said the failure here was in stopping at 2017. Inflation should have been calculated for 2018 and 2019 also to get to the FY2019 school year. From the Court, "The failure to adjust two years of funding for inflation through the approaching 2018-19 school year."

Target Aid to Schools	\$	3,434,941,542
Current Aid		(2,817,090,821)
Scheduled Increase in Aid		(96,606,000)
Total Target Additional Aid	\$	522,244,721

This \$522M was funded in 2018 SB 423 and 2018 House Sub for SB 61 over a five year period, FY19 through FY23.

What did the Supreme Court say about this?

The failure here was that the funding was spread over 5 more years, without adjusting for inflation. From the Court, "The failure to adjust for inflation until the memo's calculated principal sum (\$522 million, plus the adjustment referenced above) is paid in full, e.g., approximately five years."

To fix both failures, inflation needs to be added through FY2019, and then continued to be added through the final phase in period, to FY2023. In other words: The Court is thus requiring **two years** (FY18 and FY19) plus **four years** (FY20, FY21, FY22 and FY23) of inflation to be added. The Court is allowing this **six years** of inflation to be added over the remaining **four years** of the plan.

What did the State Board of Education say?

The State Board of Education has simply extended the KLRD chart through FY2023, using an average of 1.44% inflation.

The State Board of Education's result is \$363,636,068 needed for schools to reach the Montoy Safe Harbor.

State Board of Education Funding Request in Response to Gannon VI (adopted July 2018)

STATE FOUNDATION AID (BASE—Base Aid for Student Excellence)

INFLATION ADJUSTMENT

Year	Prior Year Amount	Inflation Percent	Inflation Adjustment Amount	Net Amount
2010-11	\$3,108,690,821	3.22	\$100,099,844	\$3,208,790,665
2011-12	\$3,208,790,665	2.03	\$ 65,138,451	\$3,273,929,116
2012-13	\$3,273,929,116	1.40	\$ 45,835,008	\$3,319,764,124
2013-14	\$3,319,764,124	1.47	\$ 48,800,533	\$3,368,564,656
2014-15	\$3,368,564,656	(0.54)	(\$18,190,249)	\$3,350,374,407
2015-16	\$3,350,374,407	0.85	\$ 28,478,182	\$3,378,852,590
2016-17	\$3,378,852,590	1.66	\$ 56,088,953	\$3,434,941,542
2017-18	\$3,434,941,542	1.44	\$ 49,463,158	\$3,484,404,700
2018-19	\$3,484,404,700	1.44	\$ 50,175,428	\$3,534,580,128
2019-20	\$3,534,580,128	1.44	\$ 50,897,954	\$3,585,478,076
2020-21	\$3,585,478,076	1.44	\$ 51,630,884	\$3,637,108,960
2021-22	\$3,637,108,960	1.44	\$ 52,374,369	\$3,689,483,329
2022-23	\$3,689,483,329	1.44	\$ 53,128,559	\$3,742,611,889

SUMMARY

Target Aid To Schools -- FY 2023	\$ 3,742,611,889
Less: Current Aid	(\$2,817,090,821)
Less: Scheduled Increase in Aid -- FY 2019	(\$ 146,105,000)
Total Target Additional Aid	\$ 779,416,068

ANNUAL SUMMARY

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>TOTAL</u>
Four-Year Average	\$194,854,017	\$194,854,017	\$194,854,017	\$194,854,017	\$779,416,068
Five-Year Plan Amt.	(\$102,195,000)	(\$105,195,000)	(\$105,195,000)	(\$103,195,000)	(\$415,780,000)
Additional Required	\$92,659,017	\$89,659,017	\$89,659,017	\$91,659,017	\$363,636,068



MainStream Coalition
5960 Dearborn, #213
Mission, KS 66202-9905
(913) 649-3326
mainstreamcoalition.org

Testimony to Senate Select Committee on Education Finance
Chair, Sen. Molly Baumgardner
Hearing: Wednesday, February 6, 2019

Position – SUPPORT SB 44

Chairwoman Baumgardner, and Members of the Committee,

The MainStream Coalition asks that this committee support and pass SB 44, Governor Kelly's plan to finance public education in Kansas.

We have been in litigation on public education finance for the better part of two decades in Kansas. This bill finally makes good on the promise made in the Kansas Constitution of a suitable education for all Kansans, and fulfills all the requirements of the Kansas Supreme Court to meet that standard.

This is a sensible measure that encourages continued excellence in Kansas education, that puts the state on track to meet the goals of the State Board of Education, and recognizes the efficiency and quality of Kansas public schools, as determined by the Legislature's own study last year. Kansas schools are the best engine of economic growth for the state, producing Kansans who will ensure our continued prosperity and success. Most importantly, the plan this bill funds is one that ensures opportunity for ALL Kansans, whether they live in rural Kansas, urban Kansas, or suburban Kansas.

The MainStream Coalition urges you to support this bill in this committee, and on the Senate floor.

Thank you,

Brandi Fisher
Executive Director, MainStream Coalition

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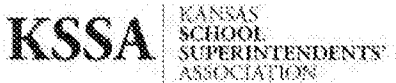
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John Vratil
Holly Weatherford

Rev. Bob Meneilly
Chairman Emeritus

Brandi Fisher
Executive Director

About MainStream

Founded in 1993, the MainStream Coalition is an advocacy group for moderate political views regardless of party. Our members do more than vote.



Testimony before the

Senate Select Committee for Education Finance

on

SB 44

by

Justin Henry, President Kansas School Superintendents Association

Testimony provided on behalf of the Kansas School Superintendents Association

Madam Chair and members of the committee

Thank you for this opportunity to address the committee.

Our organization stands as a Proponent to Senate Bill 44

Let me begin today by repeating a piece of information school leaders have heard for the last few years, “by 2020, it is estimated that 71 percent of all jobs in Kansas will require some postsecondary education. Today, only 52 percent of Kansans have ‘some’ postsecondary education.” If we have any desire to meet the workforce needs of our state, we must consider expanding the opportunities and experiences for our students.

No longer will the traditional school model work for Kansas kids and honest it never did work for many students.. Through the vision of the State Board of Education, local communities are being asked to rethink, reimagine, and redesign schools to meet the ever changing and diverse communities and employment opportunities which exist across Kansas. The education system which worked for you and me is no longer practical. Business and industry are no longer looking for employees with the greatest amount of knowledge, they are looking for employees that can create, examine, and adapt to the information.

Together it is our responsibility to grow, educate, and provide for the greatest resources in our state, our children. The Kansas School Superintendents Associations supports SB 44 because we believe it offers a real chance to resolve the current school finance litigation and restore Kansas school funding to levels necessary for more students to find success in PreK-12 education, postsecondary education, and the workforce.

State of Kansas

Senate Chamber



Office of Democratic Leader

STATE CAPITOL, ROOM 318-E
TOPEKA, KANSAS 66612
(785) 296-3245
FAX (785) 296-0103

ANTHONY HENSLEY
STATE SENATOR, NINETEENTH DISTRICT
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& OSAGE COUNTIES

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ANTHONY.HENSLEY@SENATE.KS.GOV

January 29, 2019

Attorney General Derek Schmidt
Memorial Hall – Second Floor
120 SW 10th Avenue
Topeka, KS 66612

Dear Attorney General Schmidt:

I am writing to you to inquire about school finance deadlines for the 2019 Legislative Session.

According to a *Topeka Capital-Journal* news story on December 18, 2017¹, the Special Committee on a Comprehensive Response to the School Finance Decision heard from Arthur Chalmers, an attorney representing the state, who advised that the 2018 legislature should reach a decision by March 1 for resolving the school finance issues in *Gannon*. This was two months prior to the May 22, 2018, oral arguments deadline set by the Kansas Supreme Court. Chalmers told committee members that the March 1 deadline would give the state's attorneys sufficient time to develop their arguments. As I recall, when you appeared before the Special Committee you agreed with Mr. Chalmers' March 1 deadline.

In their opinion released June 25, 2018, the Kansas Supreme Court set deadlines of April 15, 2019, for concurrent briefs; April 25, 2019, for response briefs; and, May 9, 2019, for oral arguments. With the oral arguments set for two weeks earlier than the 2018 deadline, what date will your attorneys be advising the 2019 legislature reach a school finance solution?

Your guidance on this matter would be most appreciated.

Sincerely,

Senator Anthony Hensley
Senate Democratic Leader

cc: Senate President Susan Wagle
House Speaker Ron Ryckman
House Democratic Leader Tom Sawyer

¹ *Topeka Capital-Journal*. "State of Kansas attorney lends urgency to school finance debate with tight deadline." 18 Dec. 2017.

COMMITTEE ASSIGNMENTS

VICE-CHAIRMAN: CONFIRMATION OVERSIGHT
RANKING MINORITY MEMBER: EDUCATION
MEMBER: INTERSTATE COOPERATION
LEGISLATIVE COORDINATING COUNCIL
KANSAS SECURITY
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State of Kansas attorney lends urgency to school finance debate with tight deadline

By Allison Kite

Posted Dec 18, 2017 at 8:42 AM

An already tight state budget outlook and a closing deadline leave Kansas lawmakers with a daunting task of coming up with a solution to the state's school finance woes, legislators said Monday.

An attorney for the state of Kansas lent new urgency to a legislative debate over school finance Monday by telling legislators they should have a funding solution developed in less than three months. Arthur Chalmers represents Kansas in an ongoing school finance lawsuit brought by several school districts, called Gannon.

Chalmers said lawmakers should reach a solution by March 1 to give the state's attorneys time to develop their arguments. That is nearly two months ahead of the deadline the Kansas Supreme Court gave the Legislature when justices again ruled the state's level of school funding unconstitutional in October.

Members of an interim legislative committee have begun gathering information to get a jump start on developing a school finance solution next session, but it is unclear how they might meet the court order.

The state doesn't have enough funds left over in coming budget years to spend more on schools, and some Republicans have vowed not to increase taxes. Cutting money from other departments in order to spend it on schools would devastate other state agencies.

"It's a pretty daunting task to think that we've got to do this by March 1, but it's our own state's attorney that told us that, and so we ought to follow his advice," said Senate Minority Leader Anthony Hensley, a Topeka Democrat.

Hensley said the March 1 deadline means legislators need to have an idea of the overall budget picture and any changes to tax or revenue streams so they know what they can spend on schools. March 1 will be about halfway through the 2018 legislative session.

Rep. Blaine Finch, an Ottawa Republican and chairman of an interim committee tasked with studying the issue, said that meant there likely wasn't time for legislators to commission a study telling them what they need to spend.

“Unfortunately, the guidance is rather murky,” Finch said.

Finch said the court wants the Legislature to “show its work” or make a clear case for how and why it devises its plan, but it didn’t give them enough time to do that.

He said he thought the court had indicated it would favor analysis by the Kansas State Board of Education and the plaintiff’s attorneys that points toward adding another \$600 million for schools.

To do that, Kansas would have to find more revenue or cut expenditures elsewhere — decisions likely to be unpopular.

Agency representatives told legislators on the committee that cutting their funding enough to boost school spending would be devastating. To add \$600 million without additional revenue, legislators would have to cut other state agency spending by 18 percent.

Rep. Melissa Rooker, a Fairway Republican, said she thought it was too early to tell how legislators might comply with the court order.

“It will require very serious and thoughtful consideration of how we move the dials to get to the goal we need without completely decimating the rest of the state agencies,” she said.

Senate Majority Leader Jim Denning, an Overland Park Republican, said neither the 18 percent cut nor a tax increase would be palatable.



STATE OF KANSAS
OFFICE OF THE ATTORNEY GENERAL

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April 6, 2018

Honorable Susan Wagle
President of the Senate
State Capitol – 3rd Floor
Topeka, Kansas 66612

Honorable Ron Ryckman, Jr.
Speaker of the House
State Capitol – 3rd Floor
Topeka, Kansas 66612

Honorable Anthony Hensley
Senate Minority Leader
State Capitol – 3rd Floor
Topeka, Kansas 66612

Honorable Jim Ward
House Minority Leader
State Capitol – 3rd Floor
Topeka, Kansas 66612

Dear Legislative Leaders:

As the Legislature reaches what long has been anticipated to be the final day of the 2018 regular legislative session, I write to express my profound concern that no school finance legislation intended to cure the constitutional defects identified by the Kansas Supreme Court has yet been approved.

In its October 2, 2017, opinion in *Gannon v. State*, 306 Kan. 1170, the Supreme Court established April 30, 2018, as the latest date by which both the Plaintiffs and the State must file briefs in response to whatever curative legislation the Legislature adopts. The Court specifically contemplated adjusting to an earlier filing date if the Legislature acted sooner but did not permit a later date.

The Supreme Court observed that, in comparison with prior rounds of the *Gannon* case, this time “the attendant issues are much more numerous and much more complex than those at stake [previously]... Each will likely require detailed, comprehensive analysis...” *Gannon* at 1238.

I have repeatedly informed the Legislature and members thereof, both publicly and privately, that the State’s legal team will require adequate time to prepare the State’s briefs that are due April 30. When the Legislature’s work ends, the State’s work begins. This is not a simple matter

Legislative Leaders
April 6, 2018
Page 2 of 2

of “plugging in the numbers” once a final school-finance bill becomes law; to the contrary, the “numerous and much more complex” issues that must be briefed will take considerable time to properly explain. That problem is exacerbated by peculiar realities: The fact that the curative legislation that currently has passed the Senate and House fundamentally differ in approach, rationale, and in dollar amount and the fact that the Legislature, as an institution, is deeply factionalized, including factions that are closely aligned with the Plaintiffs, renders any determination of the intent of “the legislature” on various provisions a near impossibility.

You already are well beyond my recommended deadline of March 1, 2018. Each day of delay further damages the State’s ability to prepare a proper defense of whatever work product the Legislature eventually produces.

I implore you: Do not adjourn for an April recess without finishing this legislation.

Sincerely,

A handwritten signature in black ink that reads "Derek Schmidt". The signature is written in a cursive style with a large, prominent initial "D".

Derek Schmidt
Kansas Attorney General

Cc: Honorable Jeff Colyer, M.D., Governor



STATE OF KANSAS
OFFICE OF THE ATTORNEY GENERAL

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February 5, 2019

Honorable Anthony Hensley
Senate Democratic Leader
State Capitol, Room 308-E
Topeka, Kansas 66612

Dear Senator Hensley:

Thank you for your letter dated January 29, 2019, inquiring of my thoughts about the preferred timing of any school finance legislation enacted during this legislative session.

As you point out, during the 2018 legislative session I recommended legislative action be completed by March 1, 2018, to provide ample time for the State's attorneys to fully understand provisions of that remedial legislation, work with legislative staff to obtain all necessary legislative history documents (some of which, such as approved committee minutes, can sometimes take considerable time to obtain), and prepare and timely file the State's briefs in the Kansas Supreme Court.

This year, the substance of the legislature's school finance enactment during the current legislative session will determine the amount of time needed by State's counsel to properly conduct the tasks listed above and timely file opening briefs by the April 15, 2019, deadline established by the Supreme Court. In the event the legislature chooses to provide funding for an inflation adjustment and makes no other changes to the school finance statutes, then the scope of issues that must be presented to the Supreme Court is likely to be significantly narrower than last year. Assuming we can timely obtain from the legislature all necessary documents and explanations regarding legislative history, it would seem to me we could properly prepare the State's briefing if the new enactment becomes law by March 15, 2019.

On the other hand, if the legislature were to decide to make other material changes in school finance law, or if the legislature and governor were to disagree about the appropriate enactment this year, then I would respectfully request enactment into law by March 1, 2019, to allow sufficient time for State's counsel to complete our due diligence, fully understand what has been done, and properly prepare the State's briefs.

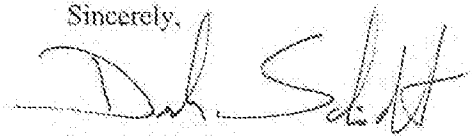
Senator Anthony Hensley
February 5, 2019
Page 2 of 2

There is one other variable I also should note. Last year, the legislature hired legislative counsel, which provided our office a single point of contact in each chamber to obtain all necessary legislative history information. I am unaware of the legislature, or either chamber thereof, hiring counsel this year. The absence of legislative counsel has the potential to slow our efforts post-enactment to obtain a full understanding of what has been done and to timely obtain any necessary legislative history.

I realize the legislature may not meet these suggested timelines – it did not meet our recommendations last year -- because it has many considerations in addition to optimizing counsel's ability to fully and properly brief the State's legal position. I want to assure you we will do our absolute best to properly prepare and present the State's position once the legislature acts, whenever that may be.

I hope this information is helpful.

Sincerely,

A handwritten signature in black ink, appearing to read "Derek Schmidt". The signature is fluid and cursive, with the first name "Derek" and last name "Schmidt" clearly distinguishable.

Derek Schmidt
Kansas Attorney General

cc: Senate President Susan Wagle
House Speaker Ron Ryckman
House Democratic Leader Tom Sawyer



SHAWNEE MISSION SCHOOL DISTRICT

February 6, 2019

Senate Select Committee on Education Finance

Testimony in Support of Senate Bill 44.

Chairwoman Baumgardner and Members of the Committee:

I am pleased to submit this testimony in support of Senate Bill 44. The Shawnee Mission School district believes that the specific funding and policy components included in Senate Bill 44 will address the issues raised in the most recent Gannon decision. The Legislature has worked diligently over the past decade to secure adequate funding for public schools. Lawmakers have crafted a revised funding formula, and secured sufficient revenue to address the issue of funding equity. The remaining challenge is to meet the constitutional requirement for adequacy.

Our legislative platform, attached, reflects the school finance policy priorities of our Board and our District. In the Shawnee Mission School District, we have invested the most recent restoration of funding to nearly constitutional levels in 2010. The base funding increases approved during the last two legislative sessions have helped us begin to improve outcomes, increase teacher/student support, and provide better pay for teachers. Our Board, our teachers, and our parents continue to push for additional counselors, nurses, and social workers, in order to address the behavioral health issues of our students. In our district, the additional funding for inflation provided for in SB 44 will address these challenges, and provide resources to continue our academic improvement.

Shawnee Mission School District supports the current Kansas Constitution and the additional resource the Kansas Supreme Court has identified as necessary. The Johnson County public schools collectively have endorsed joint legislative priorities that include support for the Kansas Constitution, behavioral health funding for all school districts, funding for inflation as the Court has approved, and an elimination of the bond cap. The joint legislative priorities are attached.



SHAWNEE MISSION SCHOOL DISTRICT

We appreciate the difficult decisions you are required to make this session. After the work and resources invested in the last few years, resolution of the issue of adequacy is at hand. We support the solution provided in Senate Bill 44 and encourage your support.

If I can provide any additional information or answer questions, please do not hesitate to contact me.

Rick Atha, Ph.D.
Associate Superintendent of Organizational Support

Direct line: 913-993-6403
E-mail: rickatha@smsd.org



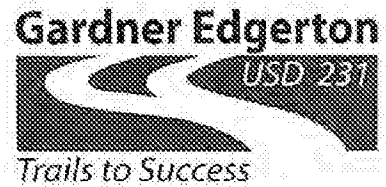
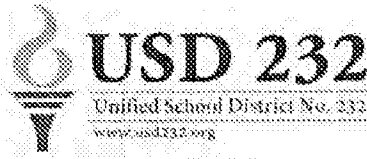
Shawnee Mission School District Legislative Platform 2019

The Shawnee Mission School District will advocate for all our students, employees, and district. We recognize, however, that the school district boundaries are not the limits of our support. The Shawnee Mission School District joins other districts in supporting constitutionally suitable funding of public education to serve our kids, our community, our economy, and our state.

1. Protect the authority of the Kansas Constitution that ensures suitable provisions for the equitable and adequate finance of public education for all students in Kansas.
2. Support increased funding and increased access to mental health and behavioral health services for students and families.
3. Support a response to the Gannon decision of 2018 that addresses the remaining Court concern that adequacy will require additional resources to address inflationary increases from prior year funding.
4. Support greater opportunities for communities to utilize operational and capital funds at the local level with equalization.
5. Support rigorous academic standards to prepare students to meet or exceed the Rose Standards in preparation for success in a globally competitive workforce.
6. Support a stable school finance formula that covers the costs of providing every student the opportunity to be college and career ready, that is financially sustainable, promotes efficiency, accountability, greater local funding flexibility, target students at risk with supports for teachers and students, and ensures educational excellence for all students in Kansas.
7. Support special education services and state funding at the required 92% of excess cost and mitigate the wide variance in reimbursements.



8. Expand funding for early learning programs to recognize and address academic and social needs as quickly as possible for all kids, particularly children at-risk.
9. Support fully funding local, state, and federal mandates.
10. Support legislation to repeal or reduce the private education tuition tax credit program, and oppose vouchers, or similar programs.
11. Support maintaining non-partisan school board elections and seek resolution to the challenges created by the fall election cycles.
12. Support the sole authority of locally elected school boards to approve charter schools, as granted by state statute in accordance with the Kansas Constitution and require charter schools to operate with the same requirements as public schools.
13. Support the authority of the State Board of Education and locally elected school boards to adequately measure student achievement and educational success as granted by state statute in accordance with the Kansas Constitution and in conjunction with legislative oversight. Grading schools and districts based on measures such as standardized tests or other static measures do not accurately reflect performance.
14. Support policies and actions to recruit and retain educators and support staff including fully funding KPERS, returning to a KPERS Tier 2 structure and the associated benefits therein for employees hired after January 2015, and restoration of statewide due process.



Johnson County School Districts Joint Legislative Priorities 2019

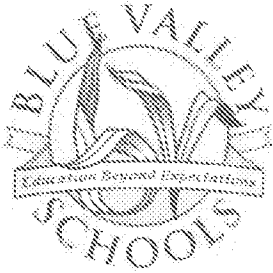
The six public school districts of Johnson County, Kansas (Blue Valley, DeSoto, Gardner-Edgerton, Olathe, Shawnee Mission, and Spring Hill), serving a combined 100,000 public school students, have come together to advocate on the following legislative priorities to be addressed in the 2019 Kansas legislative session.

Sanctity of the Kansas Constitution – We vehemently support and defend the protection of the authority of the Kansas Constitution that ensures suitable provisions for the equitable and adequate finance of education for all students in Kansas. We oppose any efforts to amend the provisions of the Kansas Constitution that ensure the inalienable rights of the students of the state of Kansas to a quality public education.

Behavioral and Mental Health Services – In the wake of growing concerns about student health and safety, from school shootings to suicide, we support expanding the current \$10 million pilot program for school-based mental health services in collaboration with community mental health services-funded programs to all school districts in Kansas. Providing for dedicated and sustained funding would allow districts to continue to increase the number of counselors and social workers available to support students and families. We support the restoration of state funds to the Kansas Department of Aging and Disability Services budget, and we oppose any further reduction to community mental health centers (CMHC) grant funding.

Inflation factor added to the Base State Aid – We support the addition of an inflationary adjustment factor to the base state aid (BASE) of the school finance formula. The 2018 Kansas Legislature adopted a plan to restore Kansas school district funding to constitutional levels by adding approximately \$90 million per year over five years. The Kansas Supreme Court has approved that plan but said if the Legislature phases in the amount, it must add an inflationary adjustment, so the value is maintained. The State Board of Education has recommended a plan to add an inflation adjustment over the next four years, adding approximately \$90 million per year. If the Legislature agrees to this funding early in the 2019 session, it could resolve the current litigation and allow school districts to more effectively plan for the upcoming school year, rather than waiting until the end of the session and beyond.

Elimination of the Bond Cap – We support the repeal of the legislation enacted in 2016 as part of the school finance bill that required districts to submit bond requests to the State Board and capped the amount of state aid disbursed for school district bond projects at the amount of bond and interest debt retired in the previous year. The law has been amended to adjust for inflation and to exempt the first \$175 million of any individual potential bond issue from the cap, but we continue to be concerned that the cap will hamper district efforts to improve or expand their buildings and facilities. We call for repeal of the bond cap.



**Senate Select Committee on Education Finance
Hearing on: SB 44
February 6, 2019
Submitted by: Blue Valley Schools
(Written Comments Only)**

Chainwoman Baumgardner and Members of the Committee:

Thank you for the opportunity to submit testimony supporting SB 44.

USD 229 Blue Valley Schools supports the addition of an inflationary adjustment factor to the school finance formula, built upon the Legislature's 2018 funding legislation, to settle current school finance litigation and allow schools to more effectively plan future school year budgets. We also support the inflationary factor being added to the BASE state aid.

We believe the *Gannon VI* decision offers a clear path forward to resolve years of uncertainty and litigation in financing Kansas schools. Adding the inflationary amount to the BASE state aid applies the funding most fairly across all districts in a way that provides all K-12 students in Kansas the opportunity to achieve successful outcomes and compete with students in a worldwide economy.

SB 44 achieves these objectives and we respectfully urge the committee's support of this bill.

Proponent, written testimony before the
Senate Select Committee on Education Finance
on

**SB 44 - Appropriations for the department of education for FY 2019, 2020 and 2021;
increasing BASE aid for certain school years; continuing 20 mill statewide levy for schools
and exempting certain portion of property used for residential purposes from such levy.**

by

Gail Jamison,

President, Goddard Advocates for Public Education

February 6, 2019

Madam Chairwoman, Members of the Committee:

In my volunteer role as President of the Goddard Advocates for Public Education, a group of nonpartisan parent, district and community members, I speak as a proponent of SB 44. I am a parent of Goddard District graduates, an active education volunteer and a former USD 265 Board of Education President. I value education and support a constitutionally funded school finance system for the students of Kansas.

In January, the Goddard Advocates for Public Education and fifteen other parent groups from across Kansas, united in a statement of support for our public schools and the children our schools serve.

The message was clear; we have been encouraged by the actions of 2017 and 2018 Legislatures that stabilized the state budget and allowed for increased funding for our schools after years of cuts and freezes.

The increases have resulted in positive improvements in our children's education.

These improvements can be seen in smaller class sizes, the restoration of lost positions that support our children and increased salaries for our hard-working teachers. With adequate financial support, Kansas schools will be able to better compete with other states in salaries; address the special challenges that keep some students from realizing their potential, from poverty to dyslexia; improve the health and safety of students; and prepare more students with the skills they need to prosper and fill the jobs Kansas needs to thrive. We are confident that our schools are finally beginning to move ahead again in ways that we have not seen since the 2006 Montoy resolution and in ways that will pay off for the children in our schools today.

Parents encourage our state officials to work in a bipartisan effort to address the Supreme Court's June 2018 decision. I urge this committee to support SB 44, which includes a funding solution that addresses the inflation factor as noted by the Court and recommended by the Kansas State Board of Education.

Moving forward with a solution to restore a constitutional school funding formula that is both adequate and equitable could result in a timely decision from the Court to approve the Legislature's action. This critical legal issue could be resolved, putting the school funding litigation behind us, and restoring the constitutional rights for our children and their education.

For these reasons, I urge members of the committee to support SB 44.

Thank you for your consideration of these comments.

Date of Testimony: February 6, 2018

Bill Number: SB 44

Testimony by: Megan Peters

In Support Testimony: Written Only

Dear Chair Molly Baumgardner and Members of the Senate Select Committee on Education Finance:

I am writing to voice my support for SB 44, which includes appropriations for the Department of Education for FY 2019, 2020 and 2021; increasing BASE aid for certain school years; continuing the \$20 million statewide levy for schools and excepting a certain portion of property used for residential purposes from such levy. Kansas has always been a place where we value the education of our children, and I'm proud to have moved back home to Kansas because I knew it was the best place for me to educate my own kids. We must fully fund our public schools in order to ensure we will be able to invest in our children and our state's future. We cannot afford *not* to educate our children.

As a parent of an elementary and middle school student in the Shawnee Mission School District and Chair of Education First Shawnee Mission, a parent-led public education advocacy group, I have seen firsthand the damage that has been done to our schools due to lack of steady funding. In our district alone, the reserve fund has been depleted, class sizes have grown, programs have been cut, and staff have been reduced to deal with state budget austerity measures. Digging ourselves out of this hole is difficult work, but as a Kansas parent and constituent, I expect our legislators to grab a shovel and do the work. It should not be up to teachers and parent-led PTAs to raise funding to ensure our students are receiving what they need and deserve. I have been a parent at a Title 1 school for over 8 years and watching the most vulnerable Kansas children continue to be left behind due to funding pitfalls is what spurred me to education advocacy. We must do better for our kids and all Kansas kids.

As a parent and a Kansan, I am firmly in support of SB 44 and I encourage you to support this bill as well. Please focus on doing the job that the Kansas taxpayers have selected you to do...fund our schools and stop playing political games with our children's education. The future of Kansas depends on it.

Regards,

Megan Peters

Parent and Chair, Education First Shawnee Mission

Overland Park, Kansas

msspeters@gmail.com

**Testimony before the Senate Select Committee on Education Finance
In support of Senate Bill 44 –**

Appropriations for the Department of Education for FY 2019, 2020 and 2021; increasing BASE aid for certain school years; continuing 20 mill statewide levy for schools and exempting certain portion of property used for residential purposes from such levy.

By Nikki McDonald, Chair, Olathe Public Education Network

February 6, 2019

Senator Baumgardner, Senator Denning, Senator Hensley, and members of the Senate Select Committee on Education Finance:

On behalf of the non-partisan grassroots community educational advocacy group, Olathe Public Education Network (OPEN), I am writing to request that you give your full support to SB44 and pass this legislation out of committee as soon as possible. This bill will provide the necessary inflation adjustment to school funding which is required by the Gannon decision from the Kansas Supreme Court, and which our schools need in order to effectively address the educational needs of our students. The Olathe Public School District is the fastest growing school district in the area, and has been listed among "America's Top 25 Places to Live and Go to School." Our school district is one of the driving reasons that major corporations have located in our community. Our schools have created a competitive and desirable economic climate, attractive to families and businesses, both small and large.

Olathe families value our public schools and regard them as a sound, growing investment in the future of our community. Olathe Public Schools have a graduation rate of over 90%, and the District offers more than 60 Advanced Placement, College, and College Equivalent courses. This is the kind of preparation that creates an educated workforce, individuals who create jobs in their communities and drive a strong local economy thanks to our public school system.

Here in Olathe we respect the need for prioritizing our investment in our public schools, and we understand that full funding with an inflation adjustment is necessary. After years of decline, education funding was finally returned to adequate levels last year, and we must not reverse this trend. Increased funding with an inflation adjustment is necessary because our children depend on these dollars in order for schools to maintain high standards. Additional resources are needed to enable students to overcome factors outside of school that impede learning (poverty, disability, mental health challenges for example). In addition, building and maintenance costs will inevitably rise in the future, so the inflation piece of the legislation is vital.

A funding inflation adjustment is necessary because the rate of inflation has been at 16.3% for the last 10 years, according to the Consumer Price Index, and was just under two percent last

year. This 2% trend upward will continue, according to economists, and if we don't account for this trend, our schools will again be underfunded, struggling to do more with fewer resources.

We know that the Legislature faces a complex problem as you plan for funding all of the needs before you, and we appreciate your work here. Revenues have been inadequate for too long, but this is our opportunity to ensure funding for the best investment in our state's future, our public education system, and the healthy economy created by an educated citizenry. For that reason we request that you pass SB44 out of committee, accomplishing your part in the task of ensuring full, inflation-proof school funding for communities that have had a great many demands on their dollars and resources.

At this time we would also like to take the opportunity to extend an invitation to you to visit our exemplary public schools and see for yourselves our vital and energetic classrooms.

Testimony before the

Senate Select Committee for Education Finance

On

SB 44

by

Mike Mathes, Interim Superintendent: USD 251 North Lyon County

Dear Madam Chair and esteemed members of the committee,

I am here as a proponent for Senate Bill 44. North Lyon County is a small school district with 347 students spread out over 386 square miles. Our newest facility was built nearly 60 years ago, is in sad condition, and we haven't been able to pass a bond issue in over 25 years. Because of our lack of quality facilities and a location that is nearly 30 miles away from the nearest city, Emporia, added to the fact we have a low starting salaries, we have a very difficult time hiring and retaining teaching staff.

If this bill is passed, it will provide our district with an additional \$156,000. With this money, we will be able to provide our staff a raise of nearly 6%. It will give us the ability to hire a social worker or school nurse, neither of which we currently have, but desperately need. Our base salary is currently \$36,600 with limited housing availability, competing with larger districts such as Emporia with a \$40,000 base. It is imperative we be able to raise our base salary to be better able to compete for teachers and other staff.

Along with salaries and needed health staff, we are just beginning summer programs to work with at risk students who are not reading or computing at grade level, and a credit recovery program for high school students to keep them on pace to graduate. These

programs are being funded with a one-time grant that will need to be replaced with local money in the future.

I strongly urge you to support this bill to help us continue our march toward leading the world in the success of each student.

Respectfully,

Mike Mathes
785-845-6265
mikemathes@cox.net



February 6, 2019

Written Testimony: Senate Bill 44

Senator Baumgardner and Members of the Senate Select Committee on Education Finance,

REGARDING: SB44 - Appropriations for the department of education for FY 2019, 2020 and 2021; increasing BASE aid for certain school years; continuing 20 mill statewide levy for schools and exempting certain portion of property used for residential purposes from such levy.

On behalf of the Valley Center Unified School District No. 262, we urge the members of this committee and the Kansas Legislative body to favorably pass SB44.

Valley Center School District is located north of Wichita, Kansas. The district's enrollment is currently around 3,000 students and growing. We rank in the bottom 8% of school districts in the state for spending per pupil (counting every dollar that flows through the district's budget).

For \$69.85 per school day per student we provide:

- an education,
- services for students with disabilities,
- materials,
- resources,
- transportation,
- breakfast and lunch,
- retirement contributions for staff,
- safety and security,
- basic health care,
- social-emotional support,
- at-risk support,
- college and career ready programs,
- dual credit opportunities,
- facilities and utilities,
- after school activities and athletics,
- and much more

The additional funds in the base aid state aid per pupil would allow us to continue to offer and enhance these services, as well as, provide the necessary resources to pay our staff in a manner that recognizes the important contributions they make to our District, our Community, our State, and our Nation.

Dr. Cory L. Gibson

Superintendent of Valley Center Schools – USD# 262

143 S. Meridian

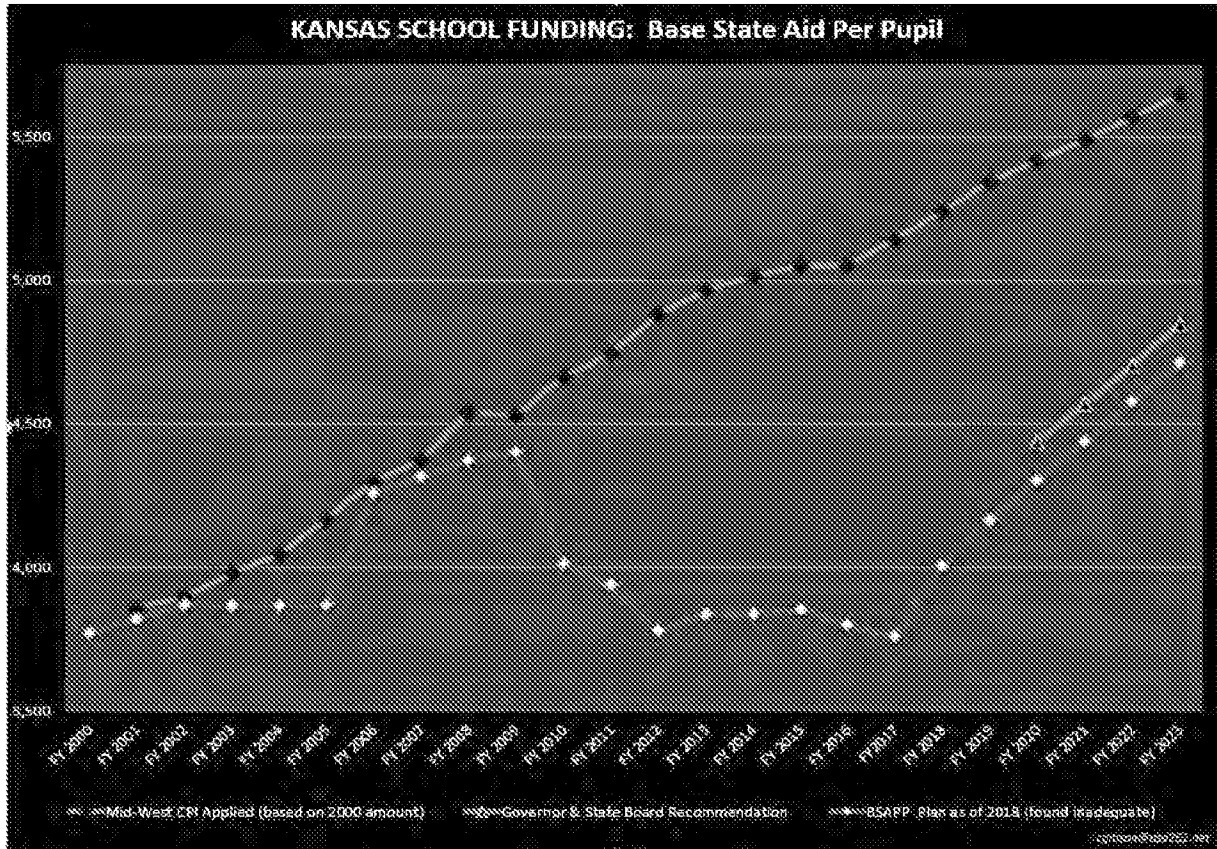
Valley Center, KS 67147

<http://www.usd262.net>

cory.gibson@usd262.net

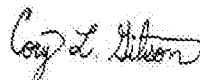
(316) 755-7000

In closing, I am providing a graphic illustrating a historical view of our state's base funding per pupil (purple), the recommendation found in SB44 (light blue), and a view of what base funding would be if we kept up with inflation since 2000 (red).



We appreciate your service to our state and encourage you to keep our students in mind when making this important decision.

Respectfully Submitted,



Cory L. Gibson, Superintendent

OUR VISION:

To Be a Premier School District Known for Excellence in Education, Innovative Instruction, Outstanding Programs, and Dedication to Students.

USD 294-Oberlin

131 East Commercial
Oberlin, KS 67749

Dr. Troy Pitsch - Superintendent
Ph: (785) 475-3805 Fax: (785) 475-3076
www.usd294.org

February 2nd, 2019

Re: School Finance SB-44

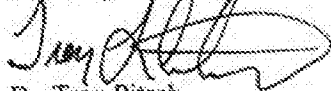
To the Honorable Members of the Select Committee:

I am writing to request your support of Senate Bill 44 on behalf of the northwest Kansas community served by the USD 294 school district. Although this is only my second year serving in public education in this state, I have spent nearly two decades at both the elementary and secondary levels of public education. My experience here correlates very tightly with the results of the efficiency audit performed by Dr. Taylor and her team last year. School districts in the rural sector of our state operate within extremely tight margins and frequently defer hiring staff, setting base pay at competitive levels, and performing needed maintenance and upgrades to facilities to simply keep the lights on. In spite of these financial challenges, this district still manages to provide a solid educational experience for its children.

Senate Bill 44 is of vital interest to our region because it will help to provide the funding necessary to increase base pay of our certified staff, as well as to hire additional support staff who have direct contact with students in the delivery of academic and social-emotional interventions and services. As we strive to lift our education system up to the highest of standards, we cannot ignore the empirical link between adequate levels of school funding and the success of students who are served by public education. Further, economists forecast a continued decline in the need for unskilled labor, and it is imperative that we fully prepare our students to be successful in the post-secondary academic setting. Additional funding for public education is integral if we hope to remain economically competitive with neighboring states.

Thank you for your consideration of my viewpoint on this matter. I believe it is an important issue and would ask you to support SB 44 to ensure that we can provide a successful educational experience for the children of Kansas, both in the present term and for future years running.

Sincerely,



Dr. Troy Pitsch
Superintendent of Schools
USD 294-Oberlin
(785) 475-3805
tpitsch@usd294.org

Testimony before the
Senate Select Committee for Education Finance
on
SB 44

Madam Chair and Members of the Committee,

My name is Rex Bruce, Superintendent of USD 374, Sublette. I write as a Proponent of SB 44 for many reasons.

Sublette is a 2A school in western Kansas with a current enrollment of 445. Our numbers have held steady for the 15 years I have been superintendent. This year we dropped 50 students, which will result in a budget decrease of approximately \$215,000.

Because of two late resignations and no applicants for 7th and 8th grade mathematics, and 7th and 8th grade science. We were forced to use our high school teachers, and our librarian to fill these positions. This creates a significant hardship for these teachers. Our math teacher, now has to prepare each night for 6 different math classes, and our librarian is out of the library for two hours. This was great for the budget, but when teachers are stretched too far, requiring them to prepare for hours each evening, they find better jobs in other districts, or they are not as prepared to teach a high quality lesson.

Funding in SB 44 will provide three major things for Sublette Schools.

1. The additional funds will allow us to hire additional employees to fill teaching positions that are currently open. This will provide teachers who are certified to teach the specific positions that are open.
2. We anticipate hiring an additional high school science teacher to take some of the burden off of our current science teacher. This new teacher will also provide a CTE pathway for health education and teacher education, both of which are areas of need across the state.
3. Additional funds will allow us to give an increase in compensation to our employees. With enrollment staying static for years, and now decreasing dramatically, USD 374 has not kept up with salaries of surrounding schools. This makes it extremely difficult to not only hire new teachers, but to retain them. USD 374 employees have not been given any significant salary increases for years.

Thank you for your time and your service to the State of Kansas.

Testimony before the
Senate Select Committee on School Finance

on

SB 44 – School Finance

by

Shellaine Kiblinger, Superintendent, USD 447 – Cherryvale-Thayer Public Schools

Today I'm submitting this testimony on behalf of Cherryvale-Thayer Public Schools

February 6, 2019

Senator Baumgardner and Members of the Committee:

I wish to submit testimony in support of SB 44. I represent the small communities of Cherryvale and Thayer, located in Southeast Kansas. Our district serves 800 students.

Through the crippling budget cuts of the past decade, our students have done without textbook replacements, basic repairs to their school buildings, and lack access to critical social-emotional support systems in an area of our state continually facing teenage suicides.

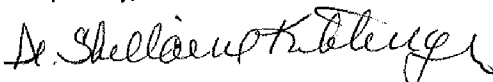
Through the support of our legislators last year, we have finally begun to see positive change for our students. Most significantly, we have begun to offer the services of a master's level social worker to provide much needed social-emotional support and counseling to students in crisis. **We credit her presence and the "suicide response" training she provided our staff with saving the life of a high school student just a few weeks ago.** While this position is still just 10 hours per week, with the funding in SB44, we will expand this to a full-time position serving K-12 students. This type of social-emotional support is desperately needed in our lower grades, and without funding of SB 44, we cannot provide this service.

The funding increases we received last year were primarily used to boost salaries and benefits of staff. The teacher shortage in Kansas is real. We look forward to continuing to increase salary and benefit packages to recruit and retain quality teachers. Funding through SB 44 will help us expand our Career and Technical Education pathways, and a pathway in Education is one we would like to add. This would help grow the pipeline of future teachers in our state.

Lastly, the equalization for our Local Option Budget and Capital Outlay has been greatly appreciated. USD 447 has a very low assessed valuation per student. Without equalization, the mill rate on our LOB would be crippling. Our capital outlay is equalized 78% and even with this state support, we do not have sufficient funds to maintain our buildings. Additional funding from SB 44 will be used for much needed maintenance of our facilities, as the Heating and Cooling Units and Roofs in the majority of our buildings are in need of attention.

Thank you for the opportunity to provide written testimony. We support SB 44.

Respectfully,



Dr. Shellaine Kiblinger
Superintendent, Cherryvale-Thayer Public Schools



The screenshot shows the Kansas State Legislature website interface. At the top, there is a navigation bar with 'Home', 'About Us', 'Committees', and a search box. Below this is a header with the date 'April 8, 2019' and the status 'House Status: Adjourned until Wednesday, May 01, 2019 at 11:00 a.m.'. The main content area is titled 'Minutes for SB44 - Committee on Senate Select Committee on Education Finance' and includes a 'Short Title' section: 'Appropriations for the department of education for FY 2019, 2020 and 2021; increasing BASE aid for certain school years, continuing 20 mill statewide levy for schools and exempting certain portion of property used for residential purposes from such levy'. The minutes content for Tuesday, Feb 12, 2019, details the testimony of John Hess, Fiscal Analyst, regarding the 1.44 percent inflation rate and how it was determined. It also includes testimony from Mark Tallman, Terry Forsyth, Judith Deedy, Devin Wilson, and Dave Trabert, covering various aspects of the bill's impact on school funding, inflation, and constitutional concerns.

why KPI opposes the bill, mostly because of constitutional issues and it will not help students.

Chairperson Baumgardner asked the Committee if they had any questions of conferees or staff

Vice-Chairperson Deining asked if KPERG is included in the CPI calculation. Ms. Lawrence responded that the CPI for the Midwest region beginning in school year 2023-2024 is specifically applied to the BASE aid amount, so it does not include KPERG.

Chairperson Baumgardner asked Ms. Deedy if parent fees have decreased with the additional funding going to schools in the last few years. Ms. Deedy responded that from personal experience she has seen some decreases and relaxation of fees.

Ranking Minority Member Hensley questioned Mr. Trabert about the chart included in his testimony that was prepared by KLRD for Senator Holland. He noted the purpose of the profile was to show what the impact of SB 22 would be if it passed. Mr. Trabert responded his testimony was created for the meeting last week and this was the current material he found. Mr. Trabert stated the profile shows there would still be a deficit under the Governor's budget, and noted the deficit would be greater if it was based on having a legal ending balance. Mr. Trabert stated the standard KLRD profile does not comply with state law, as it does not recognize the statutorily required 7.5 percent ending balance. Mr. Trabert stated another profile was prepared at the request of KPI, with the assistance of a legislator, to understand what the real impact would be on the state budget. He noted the profile he included in his testimony let the state of Kansas keep all the windfall. Senator Hensley questioned why KPI attributed the profile to Senator Holland and a discussion ensued. Senator Hensley noted the profile was not the same profile that Senator Holland passed out on the Senate floor. Chairperson Baumgardner asked the record reflect that Senator Holland did not prepare the profile and the profile indicates it was prepared by KLRD. Senator Hensley and Mr. Trabert had further discussion on the appropriateness of producing this document and the accuracy of its contents. Senator Hensley asked Mr. Trabert what the KPI's position was on SB 22. Mr. Trabert responded KPI believes this money belongs to citizens and should be returned to them. He stated they support SB 22.

Chairperson Baumgardner asked staff to discuss the KSDE budget recommendation, and specifically what happens in FY 2024. She stated at that point in time the Supreme Court had identified the inflation needed to be addressed or compensated. Mr. Hess responded the three year rolling average adjustment to the BASE begins in FY 2024, and that is when the BASE would start increasing in statute by the average of the three immediately preceding years for the Midwest CPI-U.

Chairperson Baumgardner stated there was an increase in the BASE occurring in 2019-2023. She asked what happens for funding schools in FY 2024 when the rate of inflation is no longer mandated by the Supreme Court and is not part of the KSDE's budget recommendation. She noted it has been suggested in several publications that the law suite goes away, but they do not discuss the fifth year when there is no longer a mandated inflation rate. J.G. Scott, Assistant Director for Fiscal Affairs, KLRD, responded that the current funding formula has a three year average of the CPI-U, so once that calculation is completed, the three year average would be applied to the final year and would increase that percentage in the fifth year. He noted that calculation would continue until the law is changed. He noted as long as inflation and SGF receipts were going along the same rate of increase, assuming everything else is flat, there should be about half of the inflation factor going into education and half for everything else. He provided an example using 2.5 percent. He noted it would be a compounding increase that would go to the BASE, as the law is currently written.

Chairperson Baumgardner asked what the amount would be using the 2.5 percent example and Mr. Scott responded it would be around \$121 to the BASE each year. He noted the current BASE is going up \$130 per year.

Chairperson Baumgardner asked the KASB to respond to concerns of funding going to the BASE that may make it harder to increase teacher pay or student programming. Mr. Tallman responded that KASB has consistently heard from members that the BASE is what drives the formula and that is where the focus should be. He noted if the BASE is going up equal to the rate of inflation, that means the core operating budget, including all the weightings, will go up per child by an amount every year equal to the overall inflation rate. He stated a declining enrollment district will have to eventually cut costs because there are fewer kids. He provided additional information on the effects of inflation on the BASE.

Chairperson Baumgardner asked Mr. Tallman what schools are doing differently to ensure different outcomes for the 25 percent of students that have been identified as underachieving. Mr. Tallman responded by discussing the additional funding for at-risk and area's that would benefit from this funding. Chairperson Baumgardner asked if Mr. Tallman is concerned with the Legislative Post Audit report that looked at special education and the optimum ratio of special education faculty as opposed to paraprofessionals. The Chair asked Mr. Tallman to provided follow-up material, including what school districts are doing to adjust the special education ratio to follow the best practices identified by the LPA audit, a complete line chart comparing all states, and what specifically KASB has identified or initiated in the last two years as far as programs for identified at-risk students and what data is being tracked. Mr. Tallman provided this follow up material and data on February 25, 2019. (Attachment 8)

Senator Perley asked if the KNEA could provide a table with how Kansas ranks salary wise, and Chairperson Baumgardner asked the KNEA for a listing of all the school districts that in the last two years have had increased salaries through negotiations, and the resulting increase. She also asked for a comparison for what increases have been for administrative pay if it is different for the educators increases. Mr. Forsyth provided follow up material on February 20, 2019. (Attachment 9) (Attachment 10) (Attachment 11)

The meeting was adjourned at 2:34 p.m.

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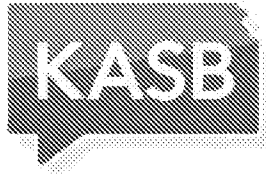
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Oral Testimony as Proponent before the
Senate Select Committee on Education Finance

on

**SB 44 – Appropriations for the department of education for FY 2019, 2020 and 2021; increasing
BASE aid for certain school years; continuing 20 mill statewide levy for schools and exempting
certain portion of property used for residential purposes from such levy**

by

Mark Tallman, Associate Director for Advocacy

Kansas Association of School Boards

February 6, 2019

Madam Chairwoman, Members of the Committee:

The Kansas Association of School Boards supports **SB 44** because we believe it offers a real chance to finally resolve the current school finance litigation and to restore Kansas school funding to levels necessary for more students be successful in K-12, in postsecondary education and the workforce, and help Kansas compete with other states. We believe addressing this final step should be the top priority of the 2019 Legislature.

1. Helps settle the *Gannon* school finance case by restoring funding to constitutional levels.

The Kansas Supreme Court accepted the plan passed by the 2018 Legislature as constitutionally suitable funding – using the Legislature’s own methodology – but said it needed to be adjusted for inflation during the phase-in period.

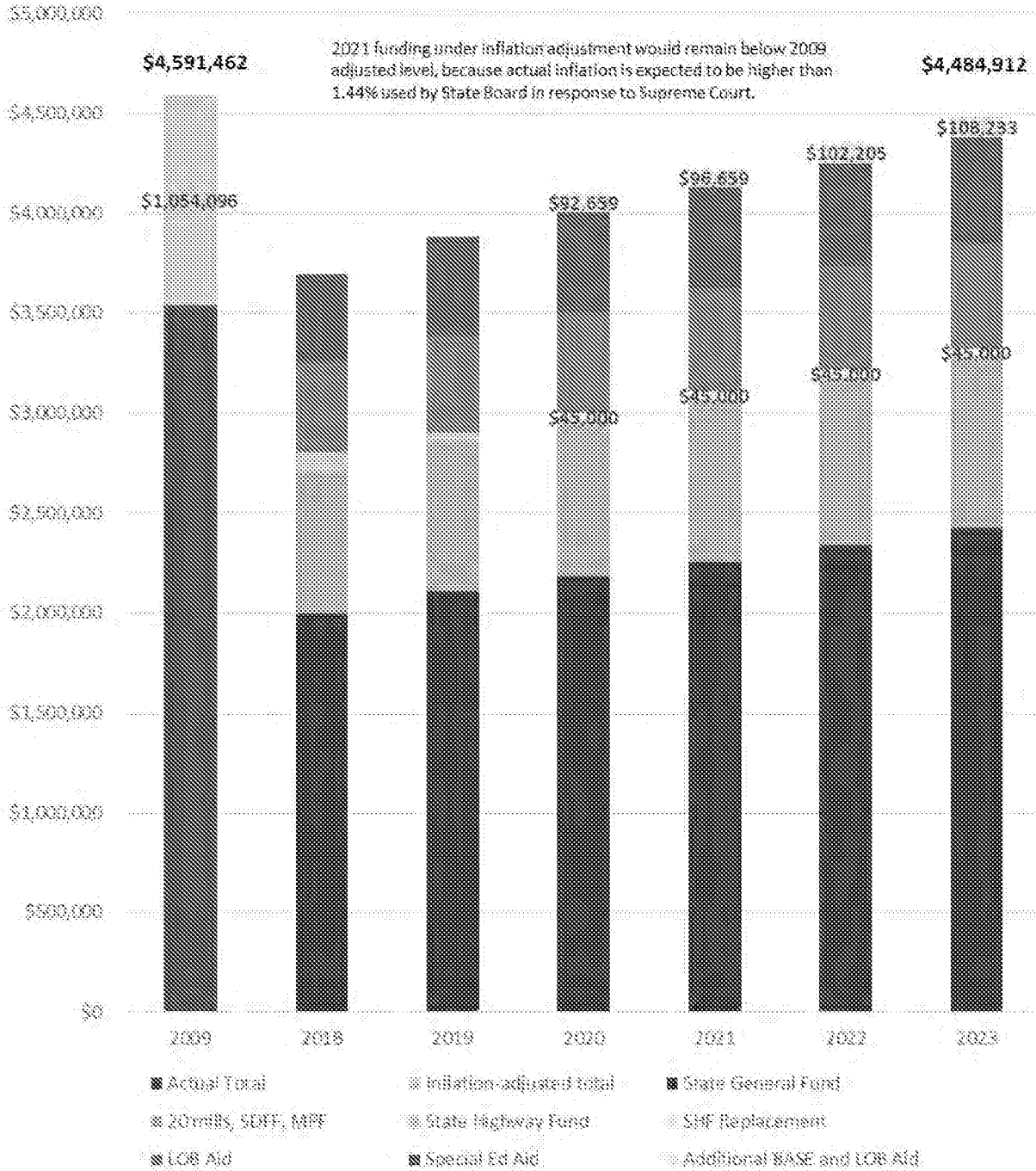
SB 44 includes an inflation adjustment proposed by the Kansas State Board of Education and conditionally endorsed by the plaintiffs, with an on-going, annual cost of approximately \$100 million per year. Compared to total K-12 state aid of over \$5 billion already approved for 2021, this final step amounts to about 2 percent to hopefully settle the *Gannon* lawsuit and restore school funding to constitutional levels.

The Legislature has already approved hundreds of millions of dollars of increased school funding last year, this year and for the next four years. *But by many measures, these funds really attempt to restore school funding to previous levels.*

As the following chart shows, funding for major state aid programs – foundation aid, special education aid and local option budget state aid – would need to be an estimated \$1 billion dollars higher in 2023 than in 2009 to have the same purchasing power when adjusted for inflation. (The Consumer Price Index is expected to increase nearly 30 percent between 2009 and 2023, which means \$3.5 billion in 2009 equals about \$4.5 billion in 2023.) Under **SB 44**, as recommended by the Governor, these aid programs get close to that amount.

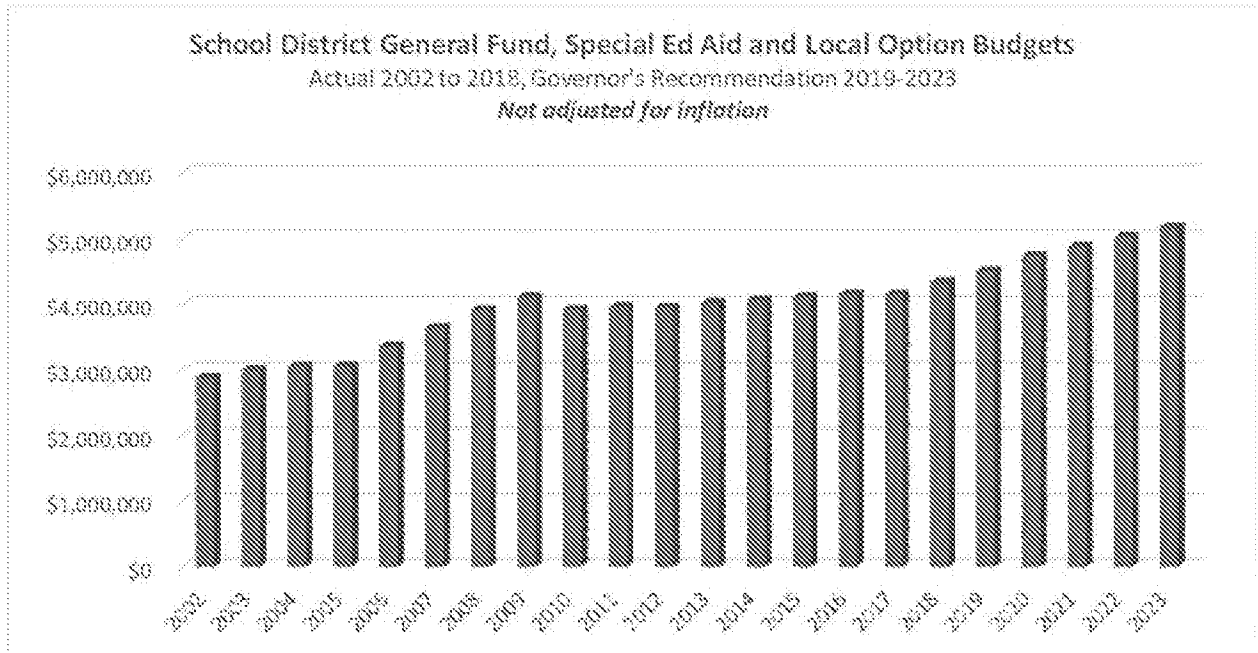
Major School Finance Programs

Current Law and Governor's Proposed Inflation Adjustment
 (2009 total adjusted by actual consumer price index 2009 to 2018, Consensus Revenue Estimate for 2019 to 2021 and 2.0% for 2022 and 2023)
 (Dollars in Thousands)

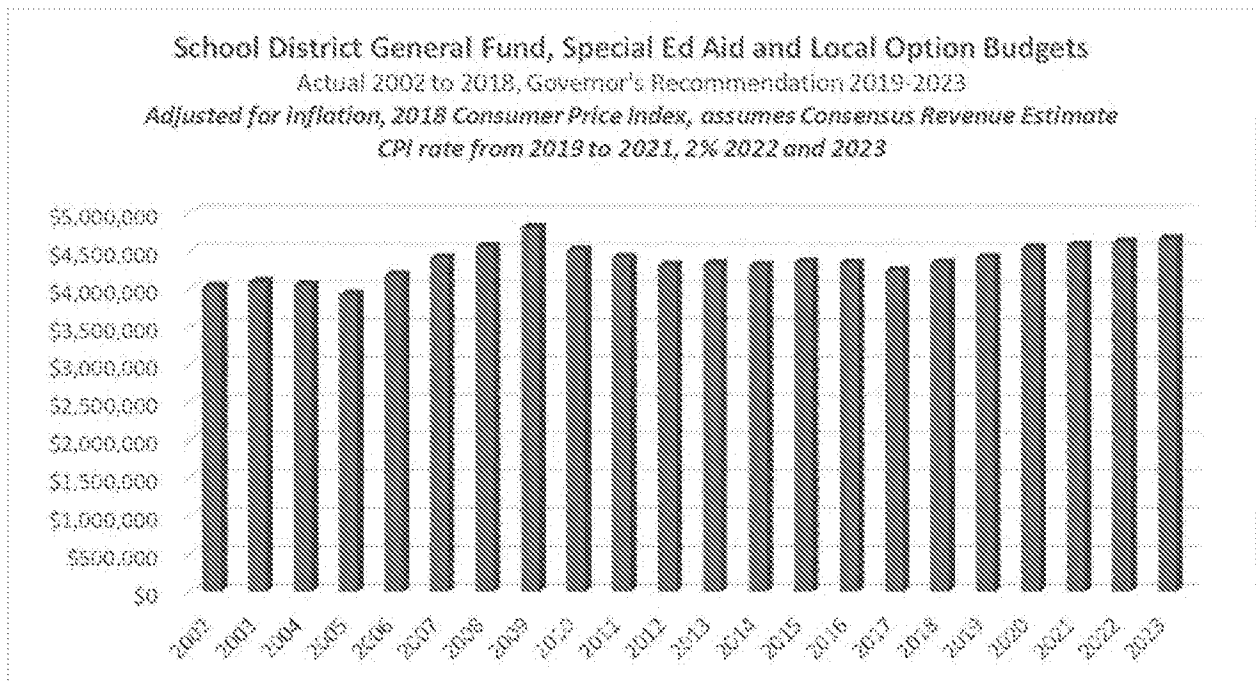


This chart looks at major school finance **STATE AID** programs only. Another way to look at funding compared to inflation is to compare state foundation aid (school district general fund), special education state aid and Local Option BUDGETS, not just state aid.

The following chart shows these three elements of school funding, not adjusted for inflation.



This is a substantial increase in school funding. But the next chart adjusts that funding for inflation.



Once again, it is clear that increased funding beginning in 2018, which will add an estimated \$1 billion in spending through 2023, will still only be approaching the constitutionally approved, inflation-adjusted 2009 level. (Note these are total dollars. They do not take into account increased enrollment and the growing number of high-needs, more expensive students, such as low income and students with disabilities.)

That is why we believe **SB 44** is an appropriate, but modest and minimal, plan to restore funding to 2009 levels, which the state, the plaintiffs and the court have agreed to be a constitutional benchmark.

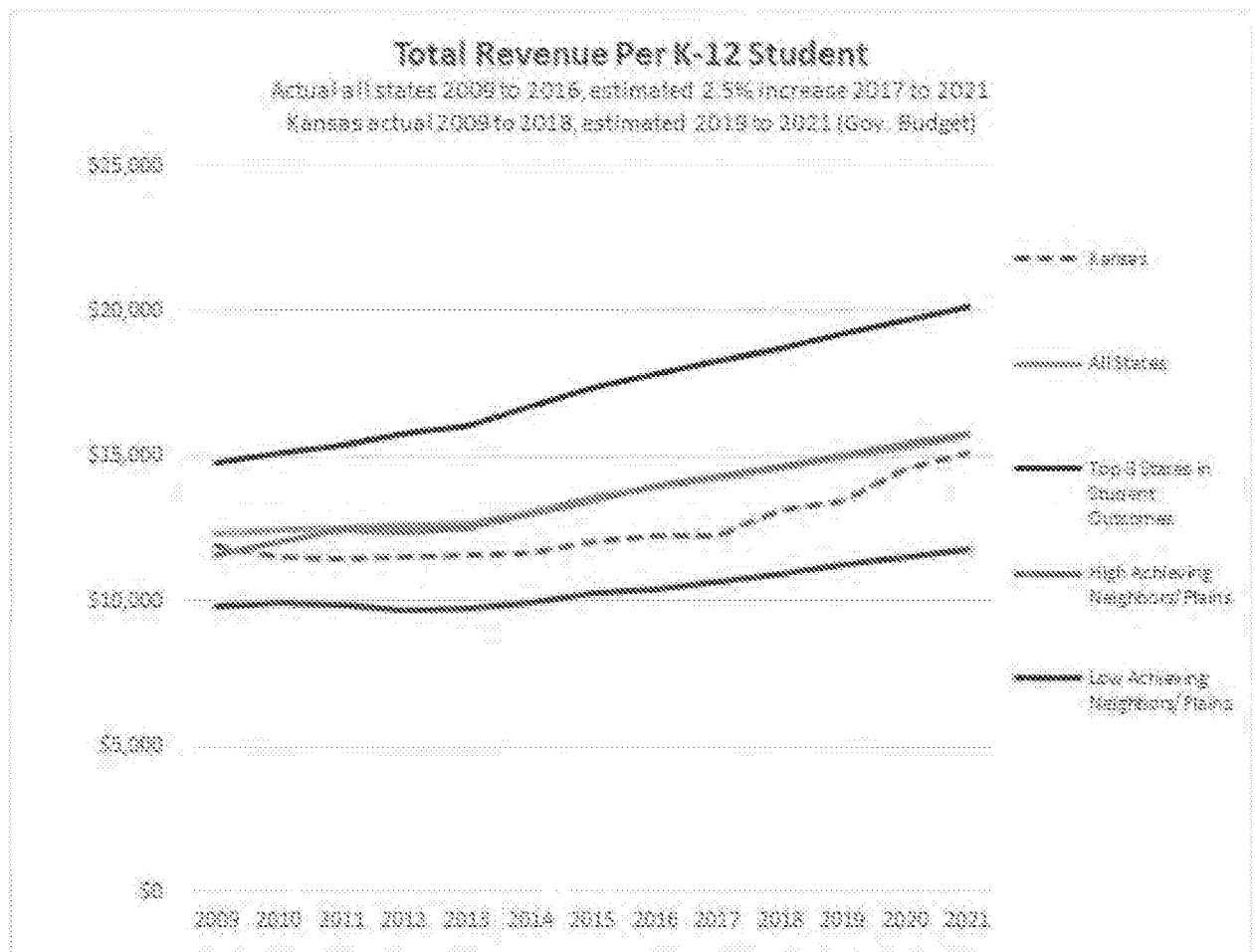
2. Helps restore Kansas school funding compared to other states.

As the chart below shows, from 2009 to 2016, Kansas total funding per pupil dropped compared to the average of all states, the states with the most successful student outcomes, and the highest achieving states bordering Kansas or in the Plains region (North Dakota, Minnesota, Nebraska, Iowa and Missouri). It was dropping toward the lowest achieving states (South Dakota, Colorado and Oklahoma).

Since 2008, the beginning of the Great Recession, Kansas has slipped from 24th in total per pupil funding from all sources to 30th in 2016.

To be clear – the highest performing states in the nation provide more total funding than Kansas, the higher performing states in the region spend *more* than Kansas, and the lowest performing states in the region spend *less* than Kansas.

Assuming all states will increase funding by 2.5 percent from 2016 to 2021 (slightly more than projected inflation) and using KASB estimates of *total* school funding in Kansas under the Governor’s plan – including KPERS, bond and interest and capital outlay costs, and federal and other local aid – Kansas would move back about to the 2009 average for all states and high-performing regional states, but still be slightly lower.

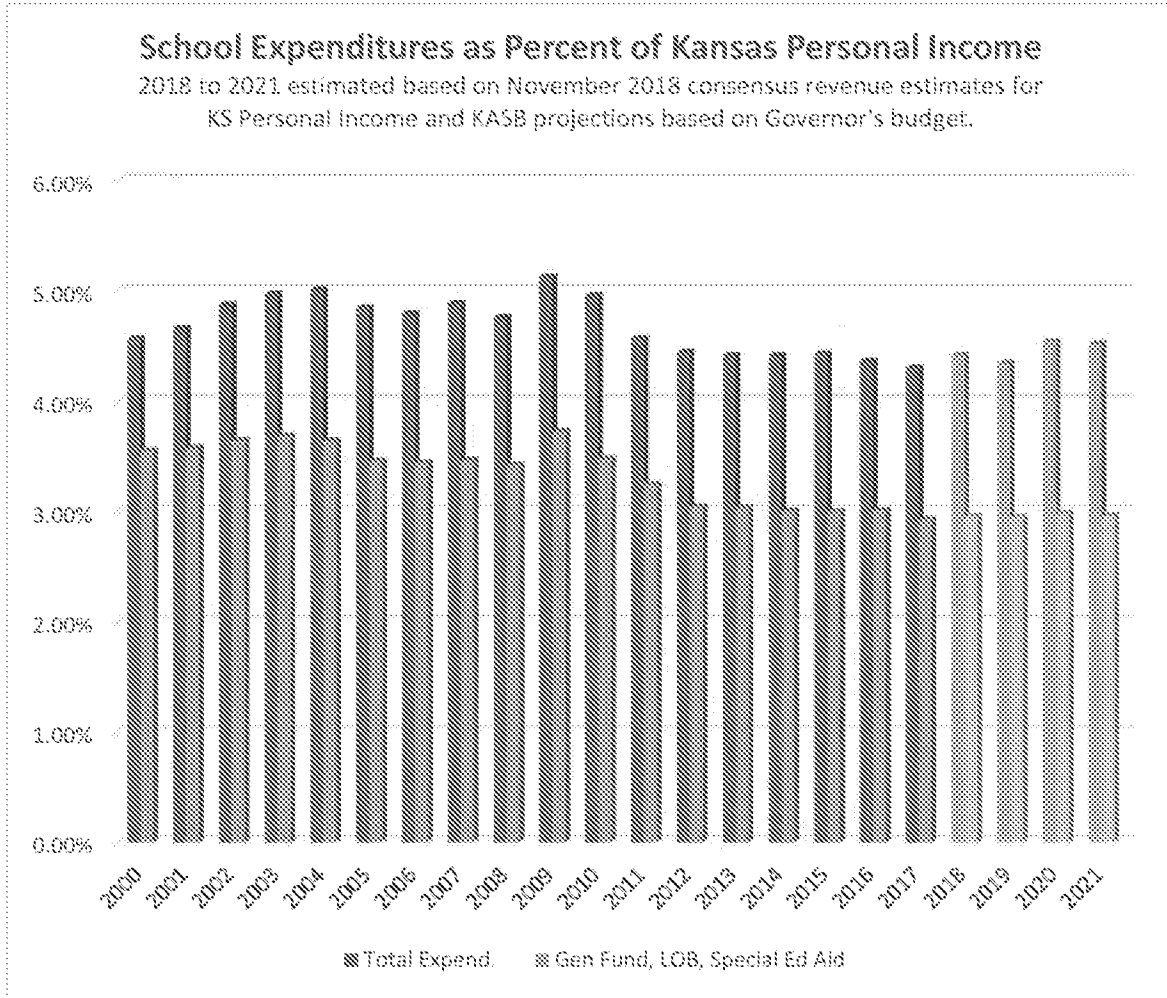


Comparing Kansas to other states is important because Kansas competes in terms of teacher salaries and programs offered to help students be successful. The seventh “Rose Capacity” adopted by the Kansas Supreme Court as a test of suitable funding and the Legislature as an education goal concerns preparing Kansas students to compete with other states academically and in the job market.

3. School funding would remain low compared to total state personal income.

As the chart below shows, using the Consensus Revenue Estimate projections for Kansas personal income growth from 2019 to 2021, both total school district expenditures and school district general fund, special education state aid and local option budgets will still be a lower share of Kansas personal income than any year from 2002 to 2011.

This means Kansans are investing a lower share of their income on K-12 funding as educational needs continue to rise.



4. School districts will use additional funding increase student success.

As we saw last year when school districts received the first significant increase in state aid in almost a decade, funding the current school finance plan and inflation will allow the following:

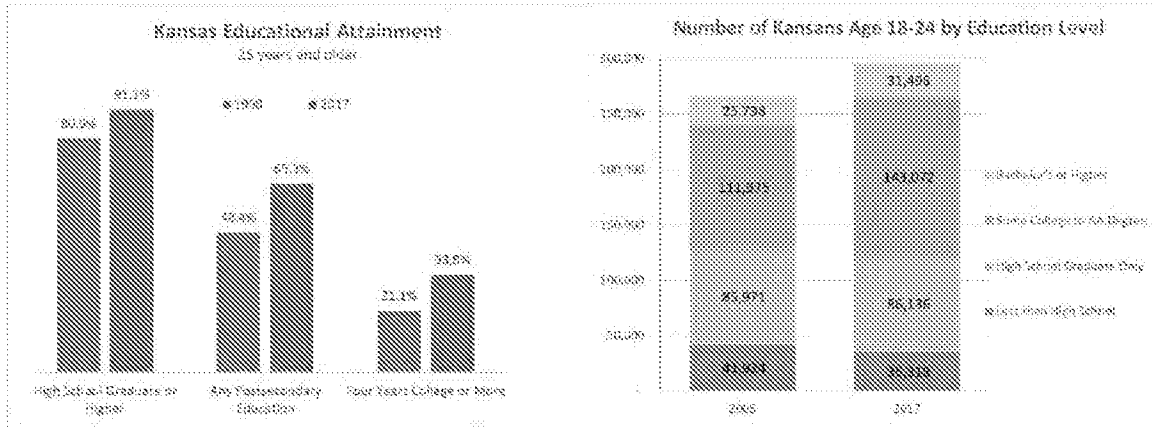
- Improving salaries to be more competitive, after falling behind other state and other employers.
- Improving programs for students with special challenges due to poverty disability and other factors, such as early childhood, special education and at-risk programs.
- Strengthening student health and safety.
- Increase student readiness for postsecondary education and the workplace.

5. We know increased funding improves education, and we know why.

We know increased funding improves student outcomes from five sources.

- State and U.S. history: most years schools received “real” increases (more than inflation) and education levels have risen to an all-time high.

Educational attainment has been rising steadily at least since U.S. Census records began in the 1940s, and Kansas funding data available since the 1970s shows that until 2009, on average school funding increased 1-2 percent more than inflation annually. Far from “spending more and getting the same results,” Kansas has been spending more and getting more people completing higher levels of education than ever, as the following charts show:



- Much additional funding has been targeted at higher achievement: special education, early childhood, at-risk, alternative schools; or social concerns like safety, nutrition and technology.

A significant amount of additional funding was used for specific purposes to raise outcomes. For example, special education requirement began in the 1970s. Districts went from no requirements for kindergarten to universal half-day kindergarten to all day programs and added preschool. To reduce the number of students failing to complete high school, districts added summer school, at-risk programs, alternative schools and drop-out recovery. The Legislature mandated breakfast programs in the 1990s, doubling meals served, and the federal government increased food service requirements. In the computer age, schools moved from chalkboard to whiteboard to one-to-one computers for students. Responding to tornados and mass shootings increased building costs.

- Three Kansas Legislative cost studies based on higher outcomes, as well as national studies.

Since 2000, the Legislature commissioned three independent educational cost studies and a peer review. Each of those studies reported it would cost more to achieve significantly higher academic results as measured by tests scores and graduation rates. National studies have shown the same results. Rutgers University professor and school finance expert Bruce Baker has published a [paper](#) last year through the Learning Policy Network entitled “How Money Matters for Schools.” His conclusion: “Recent studies have invariably found a positive, statistically significant relationship between student achievement gains and financial inputs.”

- Comparison with other states.

The highest achieving states in student outcomes tend to spend more than the lowest achieving states. All states that exceed Kansas based on an average of 15 indicators spend more than Kansas. The same is true regionally. The highest achieving states in the Plains region or

bordering Kansas (Nebraska, Iowa, North Dakota and Minnesota) provide more funding per pupil than Kansas. The lowest achieving states (Colorado, Oklahoma and South Dakota) spent less. Missouri has slightly lower results and spent slightly less than Kansas.

- Cost of proven programs that could be expanded.

Finally, there is Kansas-specific data available about certain programs that boost student achievement, such as Jobs for America's Graduates-Kansas (JAG-K) and the Reading Roadmap. These programs have a proven record of higher success rates but are limited in funding. Expanding to more students who need extra assistance would cost additional funding.

Why does increased funding matter?

- Society expects more: higher graduation rates, more students successful in college and the workforce, more services, solving social issues.
- Achievement isn't random: students with issues OUTSIDE the school's control (such as poverty, disability and mental illness) have lower achievement.
- Overcoming those challenges usually takes more resources to make up for resources those students lack, or at minimum re-training staff.
- The biggest part of school budgets, employment costs (75 percent of spending) and construction costs (about 13 percent of spending), usually rise faster than inflation.

SB 44 could be the final step in resolving the current school finance lawsuit by restoring constitutionally suitable funding and help students achieve the Rose capacities, specifically the final two:

- Sufficient training or preparation for advanced training in either academic or vocational fields so as to enable each child to choose and pursue life work intelligently; and
- Sufficient levels of academic or vocational skills to enable public school students to compete favorably with their counterparts in surrounding states, in academics or in the job market."

Thank you.

State student performance outcomes, total funding and peer states.

	Rank of Average Rank (Weighted)	16-24-Year-Olds Education		Adjusted Cohort Graduation Rate, 2015			National Assessment of Education % at Basic % at Proficient				ACT & SAT Adjusted		Funding		Kansas Peer States								
		High School Graduate and Higher	Some College or Higher	Bachelor's Degree or Higher	All Students	Economically Disadvantaged Student	Limited English Proficiency Student	Students with Disabilities	All Students	NSLP Eligible (Low Income)	NSLP Ineligible (Not Low Income)	All Students	NSLP Eligible (Low Income)	NSLP Ineligible (Not Low Income)	ACT Pct Meeting All Benchmarks	SAT Mean Score-Combined	Total Revenue Per Pupil	Total Revenue Per Pupil Rank	Overall	Student	Adult	Distribution	
Kansas	25.6	87.0	55.2	10.3	84.0	76.6	64.5	64.8	73.1	61.4	85.0	36.0	22.2	49.9	25.4	25.5	\$ 13,894	25.5					
All States	25.6	87.0	55.2	10.3	84.0	76.6	64.5	64.8	73.1	61.4	85.0	36.0	22.2	49.9	25.4	25.5	\$ 13,894	25.5					
Top 9 States	4.5	90.0	60.5	13.7	88.6	78.9	68.9	71.1	78.2	64.3	87.3	40.7	24.5	53.5	12.1	10.6	\$ 17,826	11.1					
Adjacent to Kansas	22.0	86.9	55.3	9.6	84.7	77.0	60.6	69.8	74.1	62.9	86.2	36.7	22.3	50.5	16.0	20.8	\$ 11,577	34.5					
Overall Peers	23.8	87.1	56.7	10.1	82.9	73.6	64.7	64.4	73.7	61.3	85.8	36.3	22.5	50.8	23.1	18.3	\$ 13,083	26.3					
Student Peers	20.1	87.6	56.9	11.7	84.2	75.7	64.3	67.0	73.5	60.9	85.7	35.5	22.3	51.4	18.9	19.1	\$ 15,227	10.2					
Adult Peers	24.2	87.1	56.5	10.7	84.0	74.8	65.1	64.3	73.8	60.8	85.4	36.5	22.1	50.8	21.9	21.9	\$ 13,837	23.5					
Distribution Peers	25.7	86.9	56.1	9.7	82.9	73.0	66.0	65.7	73.8	62.0	85.3	36.2	22.4	48.9	24.4	21.0	\$ 12,200	31.1					
Massachusetts	1	89.1	62	17.6	87.5	78.4	64.1	71.8	80.5	69.0	89.1	43.5	27.9	60.2	1	5	\$ 18,826	8		X			
New Jersey	2	88.6	60	16.3	90.1	82.7	74.7	78.8	81.1	65.4	89.6	47.3	25.4	59.6	4	31	\$ 21,899	4					
New Hampshire	3	89.6	57.9	15.5	88.2	76.4	72.0	73.0	78.1	65.6	87.4	36.6	25.3	53.1	4	7	\$ 16,976	10					
Iowa	4	88.8	61.5	10.8	91.3	83.9	81.0	70.0	77.5	61.6	86.9	40.3	22.5	50.3	23	3	\$ 13,080	24	X		X	X	
Connecticut	5	90.6	61	15.5	87.4	76.7	67.0	65.2	76.3	59.1	86.7	40.7	20.9	52.5	3	8	\$ 22,364	2		X			
Vermont	6	90.6	59	11.6	87.7	80	68.0	72.0	77.4	65.2	85.7	40.6	25.8	52.4	20	12	\$ 20,342	5					
Nebraska	7	89.6	60.9	10.1	89.3	82.2	55.0	70.0	78.0	65.4	88.5	39.9	25.4	54.7	15	10	\$ 13,690	22	X	X	X	X	
North Dakota	8	93.0	61.7	12.2	87.5	71	69.0	68.0	76.6	63.0	84.5	36.9	22.7	45.4	17	9	\$ 16,140	14					X
Kansas	25.6	87.0	55.2	10.3	84.0	76.6	64.5	64.8	73.1	61.4	85.0	36.0	22.2	49.9	25.4	25.5	\$ 13,894	25.5					
Wisconsin	10	89.3	57.6	11.5	88.2	77.4	66.0	68.5	72.8	58.6	85.6	32.1	20.8	49.9	8	2	\$ 13,204	23	X	X	X	X	
Minnesota	11	88.1	60.9	13.4	82.2	68.2	63.2	60.8	78.5	62.2	89.0	39.3	23.8	56.4	2	1	\$ 14,836	17	X	X		X	
Missouri	12	86.6	55.8	9.8	89	82.1	68.0	77.5	71.2	62.1	85.5	30.8	21.7	49.5	12	4	\$ 12,11	33	X	X		X	
Virginia	13	89.3	58.7	12.9	86.7	78.1	45.4	53.9	79.9	64.6	87.4	44.3	22.9	55.0	18	13	\$ 12,448	28					
Maine	14	88.4	56.3	10.9	87	78	78.0	72.0	71.8	62.8	84.2	30.1	24.3	48.7	35	20	\$ 16,392	16					
Tennessee	15	88.4	52.8	9.9	88.5	85.5	76.0	71.8	72.2	60.1	80.6	35.7	19.9	44.4	27	16	\$ 9,566	45					
Illinois	16	88.0	59.1	13.8	85.5	76.7	71.9	70.5	72.8	59.0	84.5	37.0	20.3	50.6	5	48	\$ 16,841	15		X	X		
Rhode Island	17	88.9	59	13.6	82.8	74.8	74.0	59.0	73.1	57.4	85.7	38.9	19.7	51.7	25	22	\$ 17,760	9			X		
Kentucky	18	86.6	53	8.7	88.6	85.6	68.0	71.9	73.2	62.7	85.5	37.4	24.1	50.0	21	11	\$ 12,833	37					X
Pennsylvania	19	87.9	54.3	12.2	86.1	78	62.7	74.1	75.1	62.8	87.7	38.4	24.0	56.0	26	26	\$ 18,551	6	X		X		
Maryland	20	88.3	58.9	14.2	87.6	79.2	48.0	66.9	73.0	58.6	84.2	39.4	19.5	53.1	24	29	\$ 16,385	13					
Montana	21	88.9	53.4	8.4	85.6	76.4	59.0	78.0	76.4	67.1	85.6	36.2	26.3	48.1	15	24	\$ 12,243	31					
Indiana	22	84.1	53.4	9.8	86.8	85	71.0	72.0	77.6	68.7	86.0	39.3	27.9	54.7	34	27	\$ 12,477	27					
Utah	23	87.8	57.2	6.6	85.2	75.6	66.0	70.2	75.0	63.1	85.6	36.9	25.6	50.3	12	15	\$ 8,525	49			X		
New York	24	88.3	62.1	16.3	80.4	72.8	37.8	52.6	69.4	60.3	82.7	29.0	22.7	47.3	9	36	\$ 25,730	1					
Colorado	25	87.3	55.2	11.6	78.9	67.8	61.4	57.2	76.0	61.3	86.8	40.3	21.5	53.9	7	19	\$ 11,427	36					
West Virginia	26	87.5	52.6	8.1	89.8	85.5	93.0	77.0	71.0	65.4	81.7	37.5	26.2	44.6	46	49	\$ 12,204	32					
California	27	88.3	58.4	10	83	79	72.0	66.0	66.7	59.3	83.2	30.9	17.5	51.1	37	44	\$ 13,923	19					
Michigan	28	86.6	57.4	9.8	79.7	67.1	72.1	55.4	72.7	55.3	83.2	41.6	16.1	45.9	11	18	\$ 13,816	20	X		X		
South Dakota	29	85.8	56.8	9.8	83.9	67	57.0	60.0	74.6	62.9	86.0	33.8	23.1	48.0	6	21	\$ 10,835	40	X	X	X		
North Carolina	30	86.0	54.2	10.3	85.9	80.6	57.0	68.9	72.8	61.4	83.8	37.1	22.7	50.8	28	37	\$ 9,168	46					
Arkansas	31	84.4	51.3	7.6	87	83.8	86.0	84.3	67.8	59.2	82.9	29.5	20.9	45.0	30	28	\$ 11,236	38		X			
Texas	32	84.9	52.6	8.9	89.1	86	73.7	77.9	71.3	61.6	84.0	32.7	20.9	49.5	49	47	\$ 11,498	35					
Ohio	33	86.3	52.5	10.1	83.5	72	60.0	69.6	75.9	60.9	89.1	38.0	22.1	55.8	10	41	\$ 14,348	18					
Hawaii	34	92.7	51.5	9.8	82.7	77.9	69.0	59.0	70.9	58.8	79.7	34.2	20.3	42.1	38	32	\$ 6,652	11					
Wyoming	35	84.1	51.7	6.7	80	69.1	70.0	65.0	80.4	70.5	87.3	42.7	28.8	50.8	19	17	\$ 21,606	3					
Washington	36	84.8	54.4	12	79.7	70.2	57.8	58.7	75.0	62.4	86.1	39.7	23.4	54.4	41	25	\$ 13,703	21	X	X	X	X	
South Carolina	37	86.4	53.5	9	82.6	87.7	76.0	52.1	67.8	56.5	82.7	32.2	18.6	46.2	36	42	\$ 12,309	29					X
Delaware	38	83.2	48.5	9.5	85.5	76	73.0	67.0	70.6	59.8	77.0	33.2	20.5	41.1	29	23	\$ 16,502	12			X		
Idaho	39	88.0	51.9	6.1	79.7	71.9	73.0	60.0	74.2	65.9	85.4	34.0	25.8	48.6	39	30	\$ 8,244	50	X				
Alabama	40	86.3	54.2	7.1	87.1	80.9	64.0	54.1	64.6	54.2	83.5	27.8	18.2	45.3	30	40	\$ 10,205	41					
Mississippi	41	84.8	54.3	5.4	82.3	78.8	65.0	34.7	68.8	58.8	87.3	36.1	18.3	51.1	42	14	\$ 9,756	44					
Florida	42	84.5	54	9	80.7	74.4	62.0	61.6	71.0	68.9	87.5	32.3	27.2	54.0	43	35	\$ 10,126	43					
Oregon	43	87.3	56.5	10	74.8	68.1	53.0	55.5	69.9	61.0	86.0	29.7	23.3	52.0	44	34	\$ 12,838	25	X	X	X	X	
Oklahoma	44	84.0	49.2	6.7	81.6	75.9	58.0	74.4	71.1	62.7	84.0	35.9	20.7	43.8	30	50	\$ 9,070	47					X
Georgia	45	83.8	51	9.2	79.4	75.3	56.5	56.6	72.1	61.1	88.0	33.7	21.1	55.0	40	38	\$ 11,233	39			X		
Arizona	46	84.5	51.5	7.7	79.5	76.7	32.0	69.0	69.8	59.1	84.3	32.1	19.9	47.5	48	39	\$ 8,985	48					
Louisiana	47	82.5	47.1	7.4	78.6	72.9	43.0	46.6	64.0	53.9	82.1	29.1	16.6	42.7	30	33	\$ 12,696	36					
New Mexico	48	82.9	52.9	6.2	71	66.9	67.4	61.9	65.5	55.6	80.1	35.6	17.9	4									



KANSAS NATIONAL EDUCATION ASSOCIATION / 715 SW 10TH AVENUE / TOPEKA, KANSAS 66612-1686

Mark Desetti, KNEA
Senate Bill 44, School Finance Bill
Senate Select Committee on Education Finance
February 6, 2019

Madame Chair, members of the Committee, thank you for the opportunity to appear before you today in strong support of Senate Bill 44.

We believe this bill is the solution to the latest ruling in the Gannon school finance lawsuit. We believe it can result in the last Gannon ruling.

Senate Bill 44 is the right thing to do for several important reasons.

- It meets the recommendations of the State Board of Education, the entity charged with oversight of our public education system.
- It will bring funding back to the level it would have been if the state had been able to honor the promises of the Montoy solution and then had met inflation every year after.
- It does not make any changes to the formula that would call equity back into question.
- It would result in a school finance system that is constitutional both in equity and adequacy.

But we also know that from the standpoint of Kansas teachers and school support personnel, the passage of this bill is very important.

Our teachers and other school employees want to know as soon as possible that the decision has been made to fully fund schools and to keep equity clean in the formula. They want to know now that they will be back in their classrooms next August, that their students will be there ready to start another year, that their colleagues that support learning are on board and ready to go. They want to know that they can make their car payments and mortgage payments on time.

They want to do the thing they love the most - teach. And to teach without worry.

For the last decade, these educators have faced disappointment after disappointment. They have seen their salaries frozen and their take-home pay reduced as they absorbed health insurance increases. They have lost many of their colleagues through staff reductions. Their supply budgets have been slashed, they are teaching with outdated textbooks, and recently they have fretted over whether their schools would even open. We can now begin to reverse all of that.

This bill, if passed cleanly by both the House and Senate and signed by the Governor will do these things.

My grandson will enter the 8th grade in August. He has never been in a constitutionally funded school. As he moves towards his high school experience, I hope that he will benefit from the funding that the

legislature has provided starting with the 2017 and 2018 bills and ending with this bill being heard today. I hope the members of this committee also want that experience for their own children or grandchildren.

I think of what our schools and teachers can do for my grandson – and for the children and grandchildren of all Kansans – if they are constitutionally funded. Our children can have the support of more related service providers, counselors, and librarians to help them reach new heights. They could have the support of a school nurse to watch over their health concerns. They can learn from updated textbooks and new technology. There is so much more that we can offer to this generation as they move forward in education and for future generations as they enter our schools.

You've seen the slogan on the lapel pins: Kansans Can! Today KANSANS CAN fully fund a constitutional school finance plan for the next generation of Kansas children. This is an opportunity we should not miss.

On behalf of the teachers of Kansas and that next generation of children, I urge you to pass SB 44 without amendment.



Testimony before the
Senate Select Committee on Education Finance
in **SUPPORT** of

Senate Bill 44 — Appropriations for the department of education for FY 2019, 2020 and 2021; increasing BASE aid for certain school years; continuing 20 mill statewide levy for schools and exempting certain portion of property used for residential purposes from such levy

by

Game On for Kansas Schools
Judith Deedy, Executive Director
February 6, 2019

Ms. Chair, Members of the Committee:

Thank you for the opportunity to submit testimony in support of Senate Bill 44.

Game On for Kansas Schools is a nonpartisan, grassroots advocacy 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 education funding and policy issues and legislation affecting our students. The Game On team includes members representing the spectrum of education stakeholders (parents, educators, and other community advocates), and our membership extends statewide.

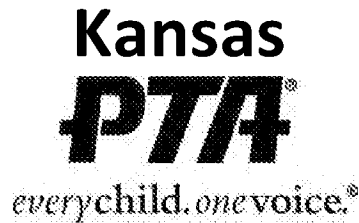
We support Senate Bill 44 as the vehicle to put the Gannon litigation behind us and to continue on the path to providing our children with the educational resources they need. Our comments today are focused on the need to adopt this plan and particularly on the need to add funding for inflation during the phase-in of the plan passed by the legislature last session. Parents across Kansas have witnessed the impacts of nearly a decade of budget constraints. We have experienced teacher and other staff reductions, increased class sizes, cuts to programs, cuts to supply budgets and library book budgets, increases in family-paid fees, years between raises for teachers, shortened school years and shortened school weeks. Though impacts were different in different parts of the state, they were real and were felt by families in urban, suburban and rural communities.

These reductions occurred during a time when parents were being told our children were going to need to compete not just with students from other states, but with students from other nations, if they are to be able to participate in a global economy. Our school districts were told they needed to provide greater career and technical opportunities, to teach soft skills and nurture social-emotional development, to prevent bullying, to improve safety and security of their students and provide technology that didn't even exist when we were in school. We also saw an increase in students living in poverty and English Language Learners.

We have started to make progress in restoring necessary staffing, programs and resources. If we fail to account for inflation during the phase-in of the funding, we are essentially returning to making cuts. We respectfully remind the committee members that the funding set last session was based on a rigorous analysis of the costs of educating Kansas children. If the legislature

does not add funding for inflation, then there will be students whose needs cannot be met, and programs or staff that cannot be provided.

We have come a long way. We understand the multiple demands legislators must balance, and we appreciate the hard work that so many have done to get us to this point. We urge this committee to take the necessary steps to end the Gannon litigation and to do so in a timely manner so that our school districts can plan their budgets and make efficient use of the resources they are being provided for the benefit of Kansas students and their families. We urge this committee to pass Senate Bill 44.



Kansas PTA
715 SW 10th Street, Topeka KS 66612
www.kansas-pta-legislative.org
kansaspta@gmail.com

February 6, 2019

Testimony to Senate Selection Committee on Education Finance

Honorable Chair, Senator Molly Baumgardner

Amy Robinson, Education Committee Assistant

(785) 296-7368, Amy.Robinson@senate.ks.gov

Room 445-S, State Capitol Building

Senate Bill 44 – School Finance, Appropriations for Dept of Education, increasing BASE aid¹

Hearing: Wed, Feb 6, 2019, 1:30 pm, Room 144-S

Chairwoman Baumgardner and Committee Members,

Thank you for the opportunity to provide testimony on Senate Bill 44. I am speaking here today on behalf of the Kansas Parent Teacher Association (PTA). The PTA is a non-partisan, volunteer organization, whose mission is to make every child’s potential a reality by engaging and empowering families and communities to advocate for all children. My name is Devin Wilson and I volunteer as the Kansas PTA Legislative Chair.

Our first legislative priority states that the “Kansas PTA supports efforts to strengthen and improve the Kansas public school finance system, which includes legislation and policies that uphold the state’s constitutional obligations to make suitable provision for the finance of the Kansas public schools, achieving both equitable and adequate funding, as informed by actual costs”²

The PTA finds this school finance bill to be in keeping with our legislative priority for several reasons.

First, SB 44 restores public school funding to a constitutional level of adequacy.

We understand that the working definition of *adequacy* in Kansas is the amount of funding that should have been appropriated in 2010:³

- after action to address the earlier Montoy case,
- but before budget cuts associated with the Great Recession and tax policy changes, and
- adjusted for inflation at the years of restoration.

We recognize that this *Montoy Safe Harbor* reflects that last time in which school funding for public schools was found to be constitutionally adequate⁴ and can be achieved again with an additional inflation adjustment over the remaining years of the phase-in period. Multiple cost studies and cost related analyses would suggest this funding level to be a reasonable estimate of the actual costs to districts, for meeting the state education standards.⁵ One challenging assumption is this estimate implies that the learning needs of Kansas students, as well as their expected educational achievements, are relatively the same as they were ten years ago. Yet we understand that the approach used to determine adequacy of school funding levels is based on a methodology that estimates the actual costs of providing all students the opportunity to meet

the state education standards. And finally, the current school finance law includes accountability provisions in a series of performance audits, for which updated cost studies are scheduled.

Second, SB 44 will create additional opportunities for students to achieve.

This bill, along with recent steps to restore state aid, will allow districts to provide more opportunities for students to make meaningful educational growth and to accelerate learning for students who are behind grade level. Districts are applying these funds in a variety of ways, from expanding comprehensive early childhood, to strengthening at-risk programs, to supporting student readiness opportunities for postsecondary education and the workplace. Districts are working to restore competitive wages to recruit and retain qualified educators. Based on recent national data, Kansas ranks 46th in teacher wage competitiveness, with educators at ages 25 and 35 years earning less than 70% of their non-teacher peers of similar education levels and age – putting our youth at risk of losing great teachers to our surrounding states and to other professions.⁶

Third, SB 44 is likely to end the Gannon litigation.

This bill reflects the recommendations of the State Board of Education and the Governor, is in keeping with the State’s argument to return to good standing under the *Montoy Safe Harbor* and has the conditional approval of the Plaintiffs.⁷ Given all these factors, we are encouraged by the high probability of the school finance lawsuit finally being resolved.

Fourth, SB 44 provides much needed stability and predictability.

For the past ten years, parents and educators alike have been asking for a plan that fulfills the constitutional obligation to our children’s educational needs and the future of our state. With this bill, parents will once again be able to rely on the state’s investment in public education and to bank on the school doors being open each fall. Our district leaders and teachers will be in a better position to engage in long-term planning and to better optimize their use of finite resources.

Fifth, we know that money matters and costs are not stagnant.

Rigorous evidence like Bruce Baker’s (2018) research and Lori Taylor’s (2018) cost analyses, affirms that education funding, spent intentionally, makes a difference in students’ educational outcomes.⁸ These studies in Kansas have shown an .83% increase in spending is associated with a 1.0% increase in district performance outcomes – almost a one-to-one relationship.⁹

We also know that Kansas public schools are efficient and intentional. The WestEd Taylor study reported a 95.6% efficiency rating – meaning public school buildings were producing nearly 96% of their potential output on average.¹⁰ KSDE data indicates that 75% of the operational budgets of our public schools went toward direct support for students and teachers in the classrooms, with less than 5% going towards general/central administration in 2018.¹¹

We know that level of education is a protective factor against recessions. Georgetown University found that workers with a Bachelor’s degree have added 8.4 million jobs in the post-recession recovery, with 187,000 of those jobs gained during the Great Recession, but workers with a high school diploma or less **lost** 5.6 million jobs in the recession and added back only 80,000 between January 2010 and April 2016.¹² This means an adequate investment in public education will help Kansans weather the storms of cyclical recessions, along with a balanced tax policy that minimizes the fluctuations in revenue during these same cycles.

And finally, we know this reinvestment in public education is a reasonable alignment of Kansas budget with Kansas priorities. KASB reminds us that school expenditures as a percent of Kansas personal income is less

than 3% of what districts can spend on general operations and below 4.5% of total expenditures including KPERS, both lower than in the 2000s and below the 20-year average.¹³

Thank you for your time and consideration. We are hopeful the committee will pass this bill.

Devin Wilson, State Legislative Chair
kansaspta@gmail.com
[@KsPTALeg](https://www.kansaspta.org/)

Cc: Monica Crow, Kansas PTA President
Lauri DeNooy, President-Elect
Brian Hogsett, VP of Advocacy
Debbie Lawson, Advocacy Team
Mary Sinclair, PhD, Advocacy Team

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. 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.

¹ Senate Bill 44 (Kansas Legislature, 2019) http://www.kslegislature.org/li/b2019_20/measures/sb44/

² KS PTA Legislative Platform (2018-2019) http://www.kansas-pta-legislative.org/sites/default/files/2018KsPTALegPriorities_0.pdf; see also our KS PTA Guiding Principles for a School Finance Formula (2016) http://www.kansas-pta.org/files/documents/KsPTASchFinPosition2016_Final.pdf

³ Tallman Education Report (2018, July 24). State Board proposal would adjust Legislature's school funding for inflation. <https://kasb.org/blog/state-board-proposal-would-adjust/>

⁴ Montoy Case for 2010 (Robb Law, retrieved Feb 2019). http://www.robblaw.com/html/school_finance.html

⁵ Augenblick & Myers (2002); Baker (2018); Duncombe & Yinger (2005); Kansas Legislative Post Audit (2006); Taylor, Willis, Berg-Jacobson, Jaquet & Caparas (2018).

⁶ Baker, B. (2018). Educational Inequality and School Finance: Why Money Matters for America's Students. Harvard Education Press, Cambridge, MA, pp. 63-63; KASB powerpoint presentation (2018, Dec 12).

⁷ KASB News Brief: A path to ending Gannon is proposed (2018, Dec 1). <https://kasb.org/nb1201/>

⁸ Baker, B. (2018). Educational Inequality and School Finance: Why Money Matters for America's Students. Harvard Education Press, Cambridge, MA; Tallman Education Report (2019, Jan 16), Why funding matters in improving education, and how we know. <https://kasb.org/blog/why-funding-matters-in-improving-education-and-how-we-know/>

⁹ Kansas Legislative Post Audit (2006, Jan). Cost study analysis. Elementary and secondary education in Kansas: Estimating the costs (2006, Jan) http://www.ksloa.org/media/files/highlights/media/files/temp/05pa19_nomfBG1.pdf; Taylor, L., Willis, J., Berg-Jacobson, A., Jaquet, K. & Caparas, R. (2018). Estimating the costs associated with reaching student achievement expectations for Kansas public education students: A cost function approach. Prepared by WestEd for the Kansas Legislature.

¹⁰ WestEd Taylor (2018, p. 63).

¹¹ KASB (2018, Nov). Kansas public education: Commitment to success, p. 18. <https://kasb.org/wp-content/uploads/2018/11/Commitment-Revised-November-8-2018.pdf>

¹² Georgetown University Center on Education and the Workforce. (2016). America's divided recovery: College haves and have-nots. Washington, DC. <https://1gyhog479ufd3yna29x7ubjn-wpengine.netdna-ssl.com/wp-content/uploads/Americas-Divided-Recovery-web.pdf>

¹³ KASB (2018, Nov). Kansas public education: Commitment to success, p. 15. <https://kasb.org/wp-content/uploads/2018/11/Commitment-Revised-November-8-2018.pdf>



Senate Select Committee on School Finance
Testimony in support of Senate Bill 44

Dr. Chad Higgins, Superintendent of Schools, Maize USD 266

February 6, 2019

Madame Chair and committee members,

Maize USD 266 stands in support of Senate Bill 44.

Our business of educating children is reliant on caring, compassionate human beings and driven by data and research. An investment in public schools makes it possible to recruit, retain, and reward teachers and other staff members, who are significantly influential in the quality of our state and country's future.

The benefits of increasing funding for schools, as outlined in Senate Bill 44, include:

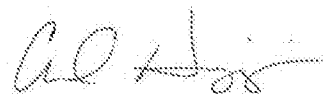
- **Teacher Recruitment and Retention:** The Maize School District has been blessed for decades at being able to recruit and retain the best teachers in the state. Our proximity to Wichita, the advantages that accompany constant enrollment growth, and the outstanding support by our parents and community always have made Maize a destination district. However, in 2017, due to a shortage in qualified teacher candidates, we were compelled to begin to actively recruit teachers. These efforts were never necessary in the past. Additional funding would provide districts like ours the resources to fairly compensate teachers and encourage young people to consider the profession as a viable career.
- **Operational Efficiency:** After a decade of budget cuts, in an effort to continue to provide an exceptional public education, schools are operating at an extremely high level of efficiency. As funding has improved during the past two years, our district has invested in compensation for our employees and additional teachers and much-needed instructional support staff members in an effort to reduce, or at least maintain, class sizes. We are in our second year of a two-year contract with our teachers that moved them five steps on the salary schedule. Three of those steps had been frozen in previous years.

- **Expanding Opportunities:** During the budget-cutting years, our district was able to expand career and technical education programs through targeted SB 155 funds. We have partnered with local industry to develop an innovative course that allows students to work with engineers in the construction of a fully functional airplane, thanks to support by the Airbus Foundation. This is good for our students and for our economy. Those funds will expire in two years, and continuation of this expensive program is dependent on state educational support. In the past year and for next year, we will expand counseling support by seven licensed staff members. Optimistic additions for future programming, dependent on funding, includes adding art and music teachers and elementary science teachers and reintroducing licensed librarians into our secondary schools to support reading, writing, and research.
- **Cost of Education:** During the last decade, the cost of educating students and running schools has increased and, in some cases, become nearly impossible to support. Hiring adults to work in education, especially as bus drivers and paraprofessionals, is difficult, as we have never been able to compete with the private sector. In the past four years, we have yet to fill all vacant positions in these two areas. In some cases, we are legally obligated through Individual Education Plans to temporarily fill these vacancies with staff members hired in other needed assignments. With additional funding, we could hire mental health professionals, needed to support students in their increasing social-emotional challenges. These positions directly affect students' educational outcomes. Without increased funding, compensation for these difficult-to-fill and difficult-to-do jobs will continue to fall further behind private employers.
- **Other Detrimental Changes:** While the recent formula modifications and funding increases have been helpful, the change in delayed funding for enrollment is detrimental to rapidly growing districts like ours. This year alone, we are educating nearly 250 more students than last year but will not receive the state or local funds to support that fluctuation. This means we either hire the needed staff members and work in the red by nearly \$1.3 million or we simply accept larger class sizes. Neither of these options are good business operations, and our students and school community deserve better.

Three studies have been conducted in the last ten years in an attempt to quantify the cost of adequately funding Kansas public schools. Adequately. Not exceptionally or at a world-class level, but just the bare minimum. The funding requested in Senate Bill 44 is only asking for the smallest amount legislators are legally expected to provide. And, at this point, we will take it.

We remain hopeful that equitable and reliable funding once again will become a constant and allow local schools and boards of education to make decisions that best serves the interest of our students and communities. Please make public education a priority again in Kansas. Thank you for the opportunity to share my perspective as you seek feedback from Kansas educators.

Sincerely,



Dr. Chad Higgins
Superintendent, Maize USD 266

**SB 44 Opponent Testimony – in person
School funding increase to appease Supreme Court
Senate Select Committee on Education Finance
Dave Trabert – President
February 6, 2019**



Chairwoman Baumgardner and Members of the Committee,

We appreciate this opportunity to testify in opposition to SB 44, which would increase school funding in an attempt to appease the Kansas Supreme Court in *Gannon v. State of Kansas*. Our opposition is primarily related to three issues:

1. The judiciary has no constitutional authority to order an appropriation.
2. Funding increases do not cause student achievement to improve.
3. Additional funding will cause existing long-term budget deficits to become worse.

Judiciary has no constitutional authority to order appropriations

In 1994, the Kansas Supreme Court ruled in *USD No. 229 v. State of Kansas* that the constitution doesn't allow the court to set funding levels. The court said "...shall make suitable provision for the finance of the educational interests of the state" refers to a system of finance (e.g., a formula) and not any specific amount of funding.

The constitution also vests the power to appropriate solely with the Legislature.

The current members of the Supreme Court ignore all of this precedent. They believe the constitution requires a certain funding level. They also believe they can order an appropriation in violation of the separation of powers doctrine, which they seem to believe is a one-way street. In *Solomon v. State of Kansas*, the court struck down the legislature's attempt to amend the procedure for selecting chief judges in various judicial districts. The legislature passed a bill allowing local judges to select their chief judge for the district, rather than having each chief judge be appointed by the Kansas Supreme Court. Justice Eric Rosen wrote, "[O]ne department of government usurps the powers of another department when it exercises **coercive** influence on the other." (emphasis added) "In order for the interference by one department with the operations of another department to be unconstitutional, **the intrusion must be significant.**" (emphasis added)

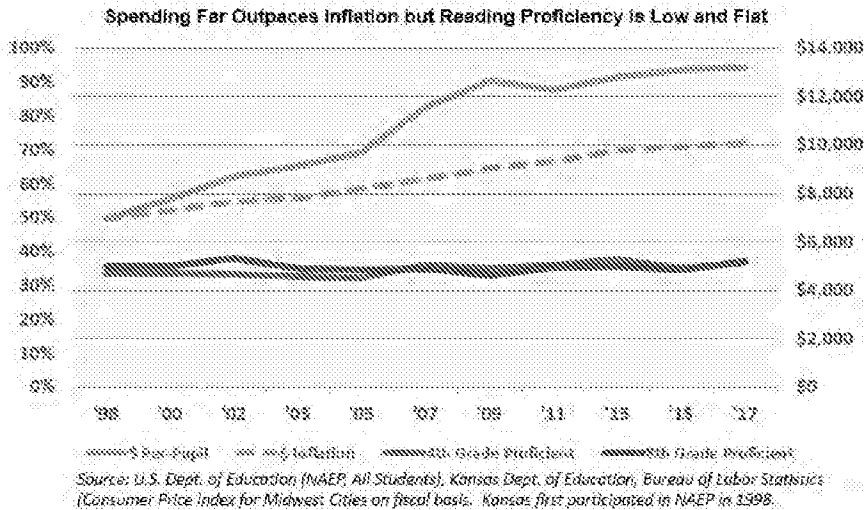
The current group of justices even threatened to close schools if the Legislature fails to do the court's bidding, which is expressly prohibited by state law. K.S.A. 72-64b03(d) provides that in school finance litigation under Art. 6 of the Kansas Constitution, courts "shall not have the authority to 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."

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Spending more money won't improve student achievement

Failure on the part of the Governor and the Legislature to defend the rule of law by allowing the court to order the appropriation of money under threat of schools being closed might appease this court, but it won't help students. Had per-pupil funding been increased for inflation since 1998, it would have increased from about \$7,000 per-pupil to about \$10,000; instead, it is well over \$13,000. At the same time, however, Reading proficiency on the National Assessment of Educational Progress (NAEP) has only improved from 35 percent to 37 percent.



The ACT score for Kansas students is slightly lower than it was 20 years ago and only 29 percent are college-ready in English, Reading, Math and Science. State assessment results also reflect stubbornly low achievement; only about a quarter of high school students are on track to be college and career ready in Math and less than 30 percent are on track in English Language Arts.

The Department of Education says the Legislature has already made provision for nearly \$900 million in additional funding but history (both in Kansas and elsewhere) says student achievement won't materially change. Money matters, of course, but it's how money is spent that can make a difference. Even the authors of the WestEd cost study say, "funding alone is not enough;...if one fails to consider how well resources are used, then increasing how much resources are provided may have a limited effect on student outcomes." That's vitally important because districts aren't held accountable (as in, there's a consequence) for effective use of resources, and the education lobby resists every such attempt.

Additional funding will make budget deficits even worse

A Legislative Research profile prepared for Senator Tom Holland shows Kansas is already facing large budget deficits in the near future and allowing the current members of the Supreme Court to continue setting school funding levels will only make that worse.

The following table includes these revisions from that KLRD profile:

- The impact of SB 22 is removed so the state retains the federal tax windfall
- Gov. Kelly’s proposed re-amortization of KPERS is removed
- The profile is extended one year using revenue estimates produced in December 2018 for Rep. Susan Humphries and continuing expenditures from the previous year.

Between large school funding increases already in the budget and Governor Kelly’s new proposals, there would be a \$140.6 million shortfall in FY 2022 and another \$355.7 million shortfall for FY 2023. But that just gets the budget to a zero ending balance; state law requires a minimum 7.5 percent ending balance, which would be about \$600 million.

State General Fund – Sen. Holland Profile					
Description	APVD FY 2019	Est. FY 2020	Est. FY 2021	Est. FY 2022	Est. FY 2023
Beginning Balance	\$ 761.7	\$ 678.0	\$ 540.8	\$ 259.5	\$ -
Consensus Revenue Est.	\$ 7,309.7	\$ 7,271.3	\$ 7,234.8	\$ 7,392.7	\$ 7,569.8
PNIB loan repayment	\$ (264.3)	\$ 52.9	\$ 52.9	\$ 52.9	\$ 52.9
Highway transfers		\$ 238.1	\$ 158.7	\$ 79.3	
Gov’s other revenue adj.	\$ (3.3)	\$ 11.9	\$ 1.0		
Continue postponing CCRSF & LAVTRF			\$ 132.4	\$ 132.4	\$ 136.9
Continue capping JCF at \$3.5 million			\$ 29.5	\$ 29.5	\$ 29.5
Total available revenue	\$ 7,803.8	\$ 8,252.2	\$ 8,150.1	\$ 7,946.3	\$ 7,789.1
Approved expenditures	\$ 7,071.0	\$ 7,125.8	\$ 7,711.4	\$ 7,890.6	\$ 7,946.3
Human Services caseload	\$ 54.6	\$ (20.5)	\$ 50.9	\$ 80.0	\$ 85.0
School finance consensus	\$ (6.5)	\$ 89.3	\$ 99.3	\$ 95.5	\$ 95.5
Supreme court remedy		\$ 104.5	\$ (3.0)		
KPERS w/statutory inc.	\$ -	\$ 286.0	\$ 16.0	\$ 19.0	\$ 18.0
Replace state highway transfer		\$ 45.0			
Non-case medicaid	\$ (43.7)				
State employee pay plan		\$ 22.3			
Medicaid expansion		\$ 14.2	\$ 16.0	\$ 1.8	
Judicial pay increase and positions		\$ 20.1			
Governor’s other spending adj.	\$ 3.1	\$ 72.0			
Reappropriations	\$ 47.3	\$ (47.3)			
Adjust to zero balance				\$ (140.6)	\$ (355.7)
Total adj expenditures	\$ 7,125.8	\$ 7,711.4	\$ 7,890.6	\$ 7,946.3	\$ 7,789.1
Ending Balance	\$ 678.0	\$ 540.8	\$ 259.5	\$ -	\$ -
as % of expenditures	9.5%	7.0%	3.3%	0.0%	0.0%

Source: Kansas Legislative Research Department prepared at the request of Sen. Tom Holland. Transfers in FY 2020 and beyond do not include \$253.1 million from the State Highway Fund to the General Fund. Transfers in FY 2021 and beyond include \$54.0 million to LAVTRF and \$78.1 million to CCRSF from SGF.

Conclusion

Continuing to allow courts to unconstitutionally order funding will continue to cause major budget shortfalls, likely cause economy-damaging tax increases and most important, won’t address the real crisis of persistently low student achievement. For these reasons, we encourage the Committee to oppose SB 44 and thank the members for their consideration.

\$1.575 Billion Shortfall Over 4 Years

- Governor's Proposals Except KPERS Re-amortization
- Medicaid Expansion @ \$100 Million per-year
- 7.5 Percent Ending Balance

State General Fund					
Description	APVD	Est.	Est.	Est.	Est.
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Beginning Balance	\$ 761.7	\$ 678.0	\$ 581.0	\$ 598.1	\$ 612.8
CRE Taxes	\$ 7,235.8	\$ 7,429.7	\$ 7,546.8	\$ 7,703.7	\$ 7,858.5
CRE Interest and Transfers	\$ 18.8	\$ (211.0)	\$ (364.6)	\$ (364.6)	\$ (364.6)
CRE Agency Earnings	\$ 55.1	\$ 52.6	\$ 52.6	\$ 53.6	\$ 54.6
Continue postponing CCRSF & LAVTRF			\$ 132.4	\$ 132.4	\$ 132.4
Continue capping JCF at \$3.5 million			\$ 29.5	\$ 29.5	\$ 29.5
Governor's highway transfers		\$ 238.1	\$ 158.7	\$ 79.3	\$ -
Governor's PMIB loan proposal	\$ (264.3)	\$ 52.9	\$ 52.9	\$ 52.9	\$ 52.9
Governor's other revenue adj.	\$ (3.3)	\$ 11.9	\$ 1.0		
Humphries profile assumptions					
Tax needed for 7.5% ending balance	\$ -	\$ 76.0	\$ 382.4	\$ 498.8	\$ 618.3
Total available revenue	\$ 7,803.8	\$ 8,328.2	\$ 8,572.7	\$ 8,783.7	\$ 8,994.4
Approved expenditures	\$ 7,071.0	\$ 7,125.8	\$ 7,747.2	\$ 7,974.6	\$ 8,170.9
Human Services caseload	\$ 54.6	\$ (20.5)	\$ 50.9	\$ 80.0	\$ 85.0
School finance SB 423	\$ (6.5)	\$ 89.3	\$ 99.3	\$ 95.5	\$ 89.1
KPERS w/statutory inc.	\$ -	\$ 286.0	\$ 16.0	\$ 19.0	\$ 18.0
Reappropriations	\$ 47.3	\$ (47.3)			
Governor's adjustments					
Supreme Court remedy		\$ 104.5	\$ (3.0)		\$ 2.0
Replace highway transfer		\$ 45.0			
Non-caseload Medicaid	\$ (43.7)				
State employee pay plan		\$ 22.3			
Judicial pay increase & positions		\$ 20.1			
KPERS re-amortization		\$ (145.3)	\$ (11.6)	\$ (5.0)	\$ (8.0)
Other spending increases	\$ 3.1	\$ 72.0			
Medicaid expansion		\$ 14.2	\$ 16.0	\$ 1.8	\$ 1.9
Humphries profile assumptions					
Medicaid expansion costs \$100M/yr		\$ 35.8	\$ 48.2		
Don't re-amortize KPERS		\$ 145.3	\$ 11.6	\$ 5.0	\$ 8.0
Total adj expenditures	\$ 7,125.8	\$ 7,747.2	\$ 7,974.6	\$ 8,170.9	\$ 8,366.9
Ending Balance	\$ 678.0	\$ 581.0	\$ 598.1	\$ 612.8	\$ 627.5
as % of expenditures	9.5%	7.5%	7.5%	7.5%	7.5%

Source: Kansas Legislative Research Department, Feb. 7, 2019. Prepared at the request of Rep. Susan Humphries. Transfers in FY 2020 and beyond do not include \$293.1 million from the State Highway Fund to the General Fund. Transfers in FY 2021 and beyond include \$54 million to LAVTRF and \$78.1 million to CCRSF.



Response to questions from:

Senate Committee on Education

on

SB 44 – Appropriations for the department of education for FY 2019, 2020 and 2021; increasing BASE aid for certain school years; continuing 20 mill statewide levy for schools and exempting certain portion of property used for residential purposes from such levy.

by

Mark Tallman, Associate Director for Advocacy

Kansas Association of School Boards

February 25, 2019 (Revised)

Madam Chair, Members of the Committee:

Following our testimony on **SB 44**, you asked us to respond to several questions. The questions and answers are below followed by more detailed information.

First, you asked us to comment on the recent Legislative Post Audit study of special education regarding staff ratios and the challenges of filling special education teacher positions.

- Special education has long been one of, if not the most, significant teacher shortage areas. With additional state funding last year and this year, districts added 150 special education teacher positions, reaching the highest number ever. They also added 377 paraprofessional positions, but the total is about 260 lower than the high mark of 2014.
- Districts are likely to struggle to meet appropriate staffing levels as long as there is a general teacher shortage, which school districts believe is closely tied to compensation levels -- addressed in the next question.

Second, you asked about teacher salary increases, and how they compare to salary increases for other employees. Here is what we found:

- Since 2005, average superintendent and principal salaries have increased slightly more than teacher salaries. However, districts have reduced the number of superintendents and principals and increased the number of teachers, so the total of teacher salaries paid has increased more than administrator salaries. (Item 1, page 3)

- Until the last two years, Kansas teacher salaries have not kept up with inflation since 2009 and have been falling behind other states in the nation and region, as well as other salaries with similar educational requirements. (Item 2, page 4, item 3, page 5.)
- Whether looking at the past two years or going back to 1999, the largest growth in school staff has been instructional personnel, student support service and other positions provide direct help for students and teachers. The least growth has been in central administrative positions. (Item 4, page 4, item 5, page 6)
- Compared to most other states, Kansas has a higher number of teachers and other instructional staff per 1,000 students, and fewer administrative positions. The top performing states have more staff positions per student in all areas. (Item 6, page 7)

Third, you asked for information from our members on how districts are using additional funding, especially to help lower achieving students that are the focus of the Kansas Supreme Court in the *Gannon* case.

- KASB reviewed budget documents showing changes in expenditures from 2017 to 2018, the first year of additional funding. Actual expenditures for 2019 are not yet available. We found that most of the additional funding to instruction and other “functions” directly benefiting students; went to salaries and benefits (in part because of a substantial increase in KPERS funding) and was used for targeted programs like at-risk, special education, bilingual and vocational programs. (Item 7, page 8-9)
- With assistance from United School Administrators, we also surveyed our members on how they used additional funding, with a special focus on programs to assist at-risk, special education, preschool and college and career preparation programs. The results of that survey so far are attached. (Page 10)

Please let us know if you have any additional questions.

1. Since 2005, average superintendent and principal salaries have increased slightly more than teacher salaries. However, districts have reduced the number of superintendents and principals and increased the number of teachers, so the of total teacher salaries paid has increased by a higher percentage than administrator salaries.

For this information, KASB initially reviewed KSDE reports for superintendent, principal and teacher salaries to see how average salaries changed over time. From this information, it appears that teacher salaries had risen more than administrator groups.

However, it was pointed that these annual tables (page 4 below) have actual teacher salaries through 2018, but only “contracted” data for superintendents and principals. Specific annual reports for these groups in KSDE’s Data Central show actual 2018 salary data for principals and superintendents and contacted data for 2019, however some districts have not reported principal information.

Based on this information, between 2005 and 2018, average Kansas superintendent salaries increased 1.5 percent more than teachers, and principal salary 1.8 percent more.

Average Salaries	2005	2018	Change 2005 to 2008
Superintendents	\$88,503	\$116,916	32.1%
Principals	\$71,465	\$94,640	32.4%
Teachers	\$44,421	\$58,027	30.6%
Full Time Equivalent Staff Positions			
All Other Teachers	25,743.0	26,094.6	1.4%
Kindergarden Teachers	1,325.7	1,897.6	43.1%
CTE Teachers	1,144.4	1,553.3	35.7%
Pre-K Teachers	380.4	606.2	59.4%
Reading Specialists/Teachers	688.5	629.9	-8.5%
Special Education Teachers	3,542.6	3,977.2	12.3%
Total Teachers	32,824.6	34,758.8	5.9%
Superintendents	268.7	252.0	-6.2%
Principals	1,225.6	1,199.6	-2.1%
Total Salaries (Average salary times FTE Positions)			
Teacher Salaries	\$1,458,101,557	\$2,016,948,888	38.3%
Superintendent Salaries	\$23,780,756	\$29,462,832	23.9%
Principals Salary	\$87,587,504	\$113,530,144	29.6%

During this same period, school boards increased full-time equivalent teaching positions by 5.9 percent, while reducing superintendents by 6.2 percent and principals by 2.1 percent. (All 286 school districts have a superintendent, but the FTE number is reduced by sharing positions between districts and sharing other duties such as school principal.)

Multiplying the average salary for each group by the FTE number in group produces an estimated total of salaries paid, which increased approximately 38 percent for teachers, 24 percent of superintendents and 30 percent for principals.

For 2019, only “contracted” salaries are available, which are subject to change. It appears average teacher salary will increase 2.84 percent and superintendent salary 2.88 percent. Principal salaries are more difficult to compute because not all districts have reported.

Average Superintendent Salary

School Year	Average Superintendent Salary (with supplements and fringe benefits)	Percentage Change
2000-2001	\$ 78,662	2.03
2001-2002	\$ 81,730	3.90
2002-2003	\$ 83,920	2.68
2003-2004	\$ 85,942	2.41
2004-2005	\$ 88,503	2.98
2005-2006	\$ 90,393	1.91
2006-2007	\$ 95,544	5.60
2007-2008	\$ 98,313	2.78
2008-2009	\$ 103,258	5.03
2009-2010	\$ 105,699	2.36
2010-2011	\$ 104,966	-0.69
2011-2012	\$ 107,789	2.69
2012-2013	\$ 110,267	2.30
2013-2014	\$ 109,554	-0.65
2014-2015	\$ 110,418	0.79
2015-2016	\$ 111,191	0.70
2016-2017	\$ 113,245	1.85
*2017-2018	\$ 111,665	-1.40

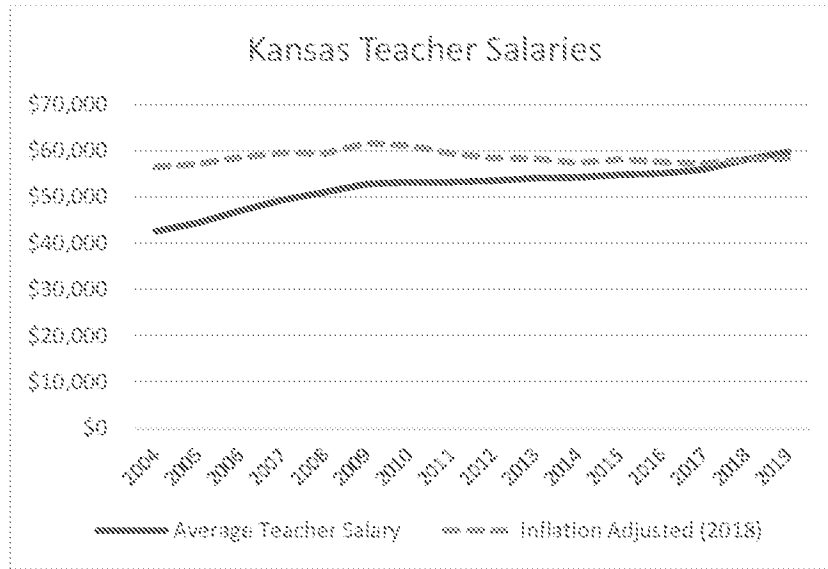
Table I: State Average Principals' Salary

School Year	Average Salary	Average Fringe Benefits	Average Salary (with fringe benefits)	Percentage Increase (salary with fringe benefits)
2001-2002	62,763	2,905	65,748	3.88
2002-2003	64,869	3,455	67,924	3.30
2003-2004	65,966	3,898	69,864	2.88
2004-2005	67,484	4,181	71,645	2.55
2005-2006	70,339	4,335	74,773	4.37
2006-2007	73,254	4,575	77,827	4.22
2007-2008	76,129	4,763	80,882	3.79
2008-2009	78,510	5,256	83,767	3.57
2009-2010	79,173	5,533	84,705	1.12
2010-2011	79,262	5,909	85,192	0.57
2011-2012	79,546	6,173	85,716	0.61
2012-2013	80,840	6,299	87,147	1.67
2013-2014	81,979	6,407	88,487	1.45
2014-2015	83,837	6,437	90,274	2.11
2015-2016	83,943	6,585	90,532	0.29
2016-2017	87,111	6,130	93,241	3.15
*2017-2018	88,325	6,414	92,739	-0.54

Table I: State Average Classroom Teachers' Salary

School Year	Average Salary for Classroom Teachers	Average Extra Pay (Supplemental & Summer School Salaries)	Fringe Benefits	Total Average Salary (including salary + Supplemental & Summer School Salaries + Fringe Benefits)	Percentage Increase from prior year
2004-2005	39,351	1,924	3,146	44,421	2.20
2005-2006	41,467	2,122	3,462	47,050	5.92
2006-2007	43,318	2,260	3,674	49,252	4.68
2007-2008	44,795	2,310	3,864	50,969	3.48
2008-2009	46,234	2,312	4,166	52,712	3.42
2009-2010	46,660	2,119	4,331	53,188	0.90
2010-2011	46,585	2,086	4,374	53,247	0.11
2011-2012	46,472	2,175	4,884	53,451	0.38
2012-2013	47,002	2,183	4,923	54,307	1.23
2013-2014	47,030	2,159	5,056	54,233	0.23
2014-2015	47,609	2,265	4,976	54,850	1.13
2015-2016	47,834	2,222	5,064	55,120	0.49
2016-2017	48,335	2,269	5,327	55,931	1.47
2017-2018	49,737	2,339	5,943	58,027	3.75
*2018-2019	51,180	2,305	6,222	59,676	2.84

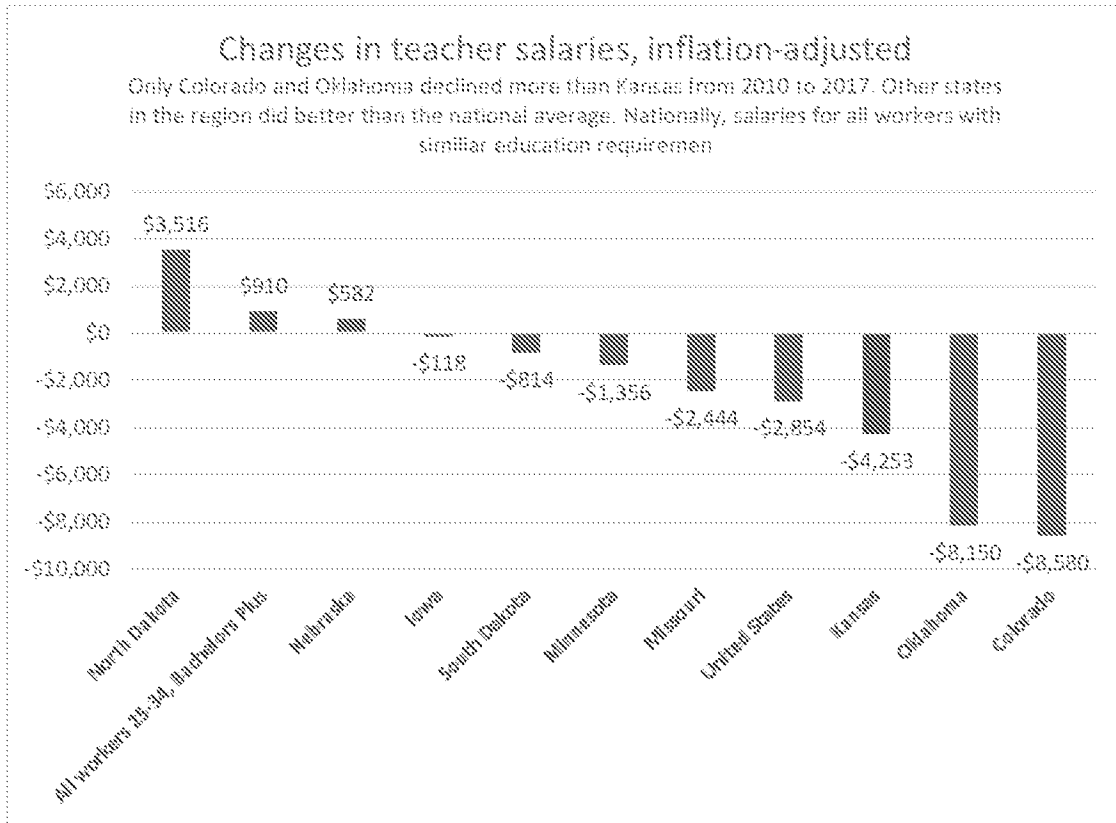
2. Until the last two years, Kansas average teachers' salaries were falling behind inflation since 2009.



Average teacher salaries reported by KSDE and adjusted for inflation using the 2018 Consumer Price Index and Consensus Revenue Estimate for CPI in 2019 (2.2%).

	Average Teacher Salary	Inflation Adjusted (2018)
2004	\$42,558	\$56,481
2005	\$44,421	\$57,022
2006	\$47,050	\$58,509
2007	\$49,252	\$59,551
2008	\$50,969	\$59,349
2009	\$52,712	\$61,597
2010	\$53,188	\$61,150
2011	\$53,247	\$59,345
2012	\$53,451	\$58,365
2013	\$54,107	\$58,228
2014	\$54,233	\$57,441
2015	\$54,850	\$58,021
2016	\$55,120	\$57,577
2017	\$55,931	\$57,209
2018	\$58,027	\$58,027
2019	\$59,676	\$58,372

3. Kansas has also fallen behind many states and average employee pay.



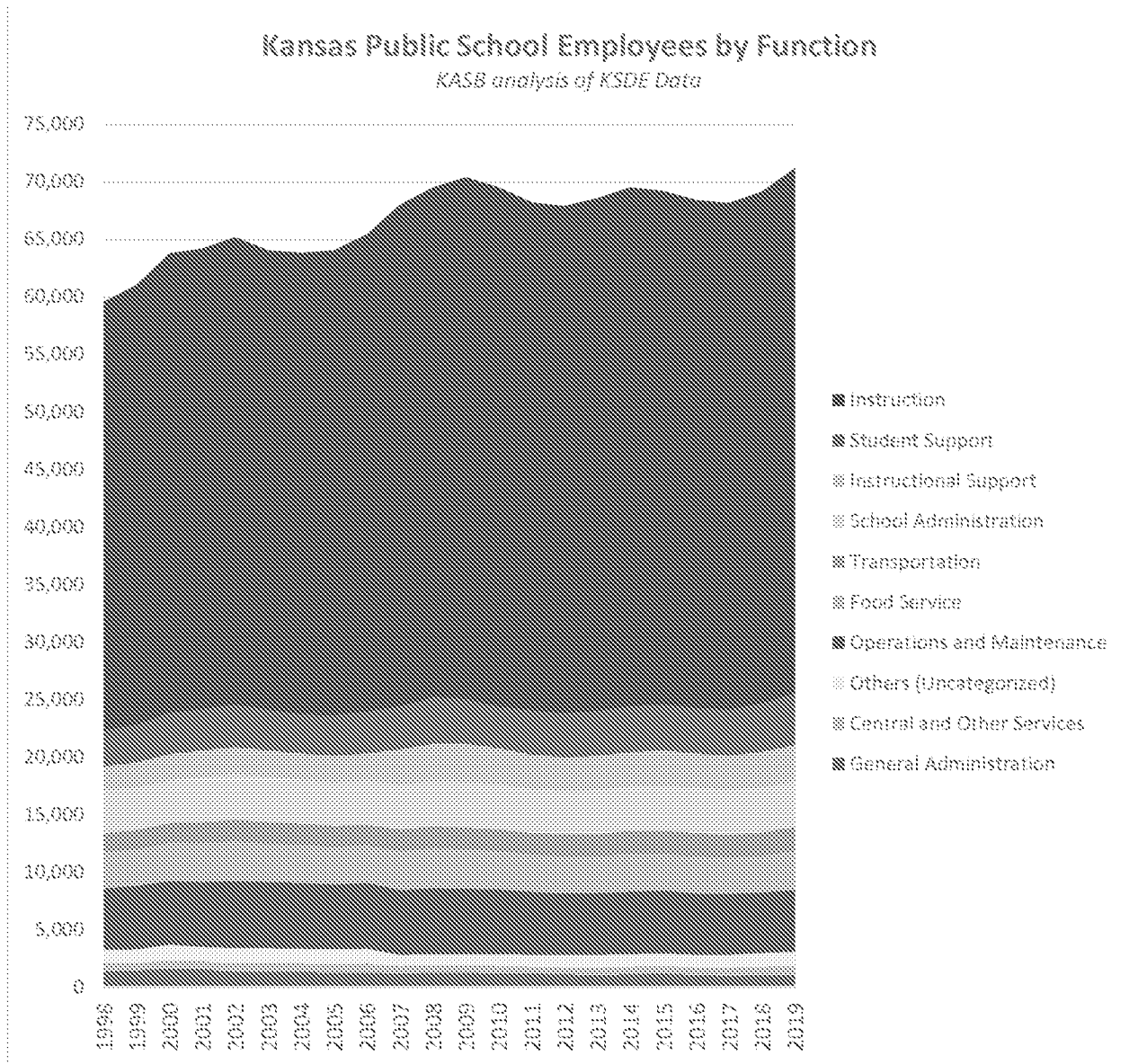
4. Most new positions were instructors and student support personal.

Over two years, districts have added over 3,000 positions. Almost 75 percent were for instruction, direct student support and instructional support. Another 6.8 percent uncategorized likely include instructional coaches, Multi-Tiered Systems of Support (MTSS) aid, and other positions supporting students.

New USD Positions Added, 2017 to 2019		
	Staff	Percent of Total
Instruction	1,533.6	50.6%
Student Support	556.6	18.4%
Others (Uncategorized)	204.9	6.8%
Food Service	163.9	5.4%
Transportation	155.3	5.1%
Instructional Support	144.2	4.8%
School Administration	104.1	3.4%
Operations and Maintenance	97.0	3.2%
Central and Other Services	63.3	2.1%
General Administration	10.3	0.3%
Grand Total	3,032.2	

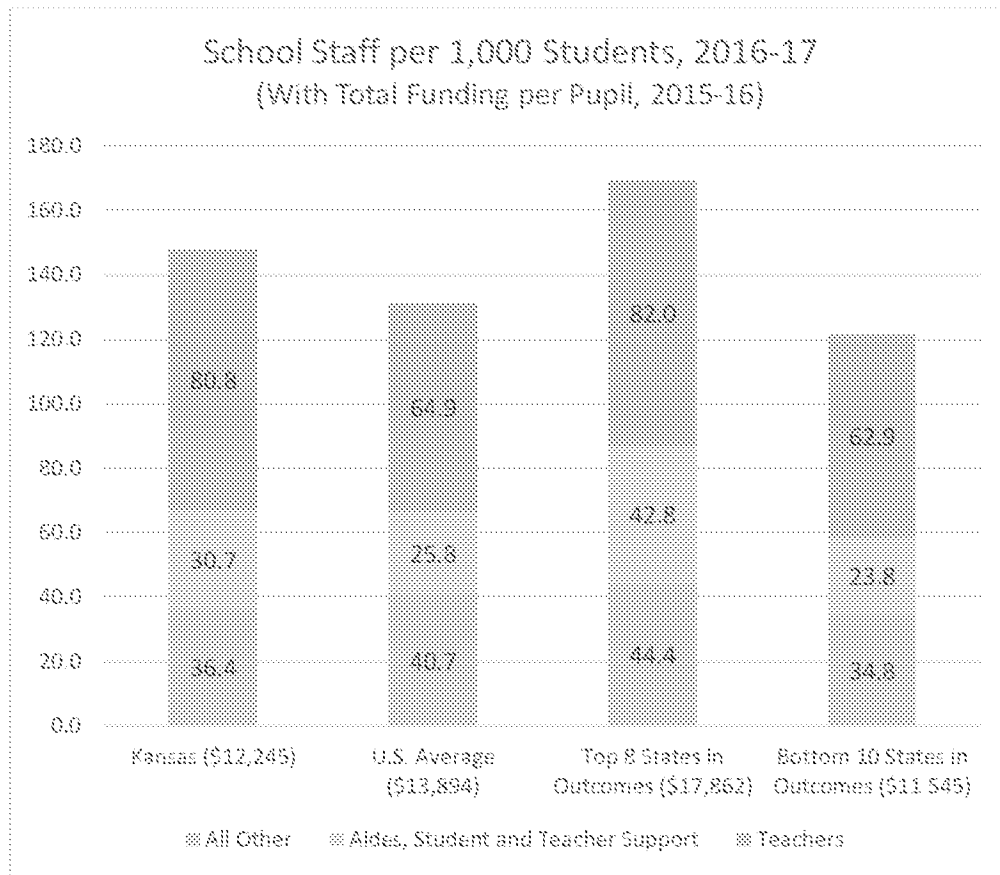
5. Most school employment growth for the past two decades has been teachers and other instructors, student support and teacher support.

Since 1998, virtually all growth in school employees has been for instruction, student support and instructional support. (Instruction includes teacher aides and paraprofessional, who are sometimes hired when regular teachers are not available, especially in special education.)



6. Kansas has a higher number of teachers, student support staff and fewer all other staff per 1,000 students than the U.S. average, and is especially high in teaching staff.

The states with higher student outcomes have more staff in all areas than the U.S. average; the lowest performing states have fewer.

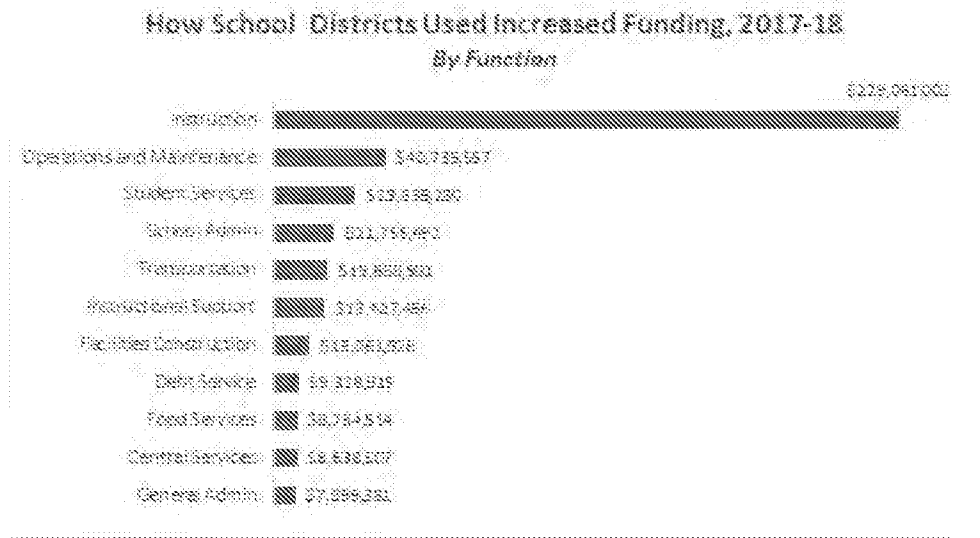


Details: The highest performing neighboring and Plains states (Nebraska, Iowa, Missouri, Minnesota and North Dakota) have more staff per student than the lowest performing (Colorado, Oklahoma, South Dakota).

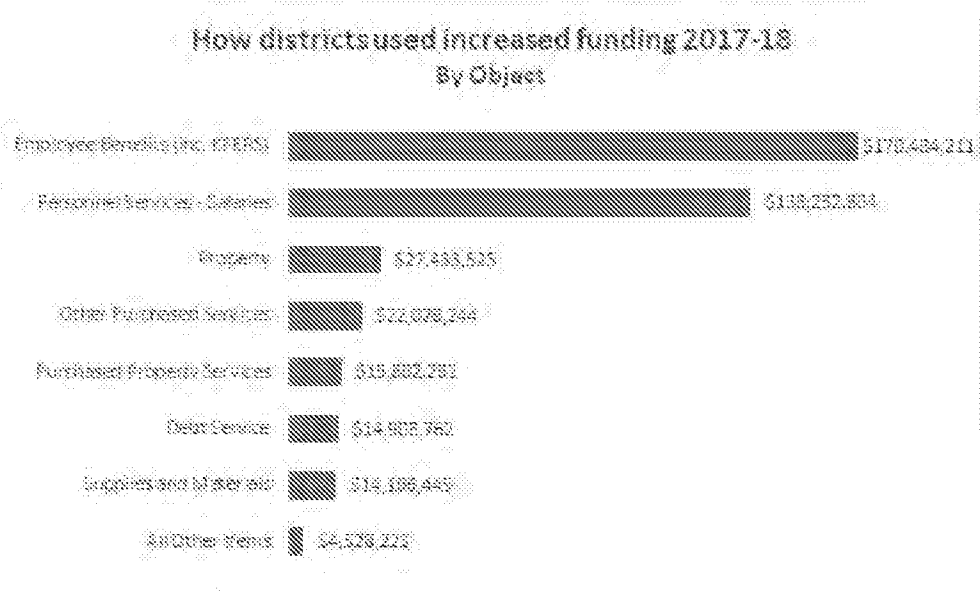
Staff per 1,000 students, 2016-17	Kansas	U.S. Average	Top 8 States in Outcomes	Bottom 10 States in Outcomes	Top Bordering/Plains States in Outcomes	Lowest Bordering/Plains States in Outcomes
Total Staff	147.9	131.4	169.1	121.5	149.7	133.5
<i>District Staff:</i>						
Officials and Administrators	1.0	1.4	3.0	1.3	2.8	2.6
Administrative staff support	2.7	3.9	3.8	3.2	4.3	4.2
Instructional Coordinators	2.8	1.8	3.1	0.9	2.2	1.9
<i>School Staff:</i>						
Principals and Assistant Principals	3.8	3.7	4.2	3.7	3.6	3.5
Teachers	80.8	64.9	82.0	62.9	74.8	64.6
Instructional Aides	18.3	15.7	30.1	15.0	21.5	18.1
Guidance Counselors	2.2	2.2	3.2	2.2	2.6	2.6
Librarians	1.3	0.9	1.5	1.0	1.3	1.0
Student Support Staff	8.9	7.0	8.0	5.6	8.8	7.5
Other support services	21.4	24.1	23.6	20.0	22.9	21.4
All Other	5.5	5.7	6.8	5.8	4.9	6.2
Total Revenue Per Pupil (2015-16)	\$12,245	\$13,894	\$17,826	\$11,545	\$13,758	\$10,444

7. Most new funding went to teaching, student services, and teacher support.

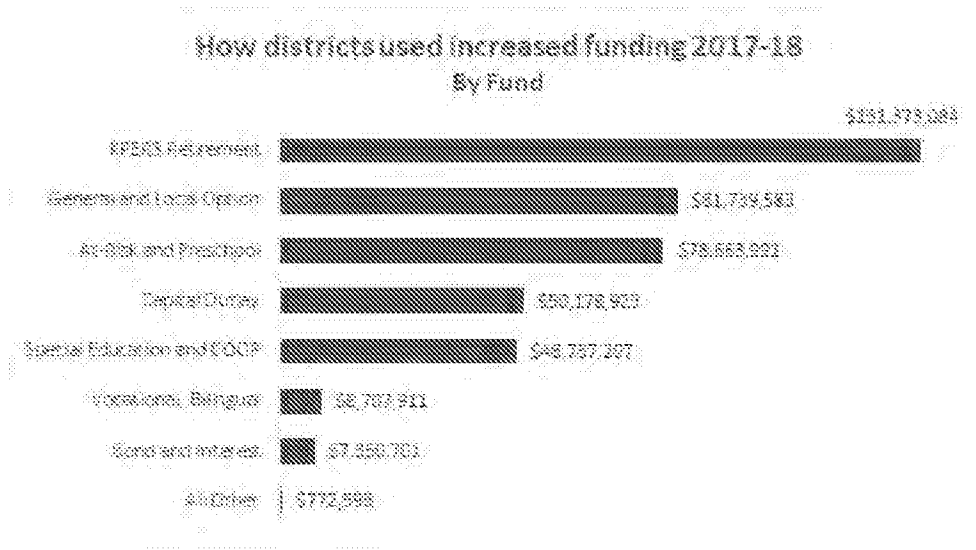
Out of \$407 million total increased funding from 2017 to 2018, almost 75% went to instruction (teachers, aides, paras, classroom supplies), student support (counselors, nurses, social workers), instructional support (libraries, technology support, assistance for teacher) and school administration (principals, office staff). Less than five percent went to central services and general administration. Operations and maintenance increased due to higher capital outlay revenues.



The biggest increase by objective was employee benefits because the Legislature also raised KPERs contributions in addition to more general state aid, and increased health insurance benefits. Next highest area was salaries.



The largest increase by "fund" was KPERS retirement, because of Legislative action to raise the KPERS contribution. Targeted finding for at-risk, preschool, special education, bilingual and vocation programs increased by \$135 million, compared to \$82 million in other general fund and Local Option Budget funding.



The following report has been prepared from school district responses on how they are using additional funding approved by the Legislature. Yellow highlights indicate responses that are specifically targeted at low-performing, at-risk students, special education, bilingual and vocational programs, student health and safety, and programs to improve graduation and preparation for college and careers. It should be stressed that other funding, such as salary increases, support the educational program for all students, including those with special needs.

<i>USD #</i>	<i>USD Name</i>	<i>Response</i>
101	Erie-Galesburg	Used all of our additional funding for teacher salaries only! Classified staff did not receive a raise and no additional funding was spent elsewhere.
106	Western Plains	Raised the base salary by \$2000 or 6.25%
107	Rock Hills	<ul style="list-style-type: none"> • approved 13% increase to base salary over three years • reduced class sizes at elementary (K-5) • employed four paraprofessionals for individual and small group MTSS instruction (two at elementary; two at jr/sr high school) • purchased <i>Read Naturally</i> program for reading interventions • doubled the number of curriculum-based field trips to provide learning opportunities outside the classrooms • adopted new science and math curriculum PK-12 • retained two full-time counselors and a full-time social worker in district • purchased new technology for students and classrooms <p>All of these initiatives directly impact student learning. Thank you for supporting public education!</p>
109	Republic County	<p>*Hired Additional Counselor Support *Social-Emotional/Trauma Sensitive Training and investment in human resources. *Hired a district At-Risk Coordinator *Gave fiscal focus to early childhood education *Focused on a significant raise for current teachers to retain teachers and to assist in helping KS increase their average teacher salary when compared nationally. *Safety and Security measures and very important training *Allowed for the district to maintain ever increasing operational costs: --insurance, utilities, maintenance, etc.</p>
113	Prairie Hills	Because of declining enrollment, did not experience much "new money." Were able to give a very low raise to staff. Did bring back some after school programs for kids at the building level. Also are in year 3 of working with TASN to improve our MTSS process. Throughout this process, looking for and using interventions to help students that are struggling in the areas of Math, Reading, and Behavior.
202	Turner-Kansas City	<p>New funding (and more) went to increase teacher salaries; kids benefit by our ability to retain quality professionals.</p> <p>We purchased MacBooks for high school students and funded an additional social work position at that building.</p> <p>Title funds were used to implement Leveled Literacy Intervention materials at the elementary level, but no general fund dollars were used for this.</p>
203	Piper-Kansas City	<ol style="list-style-type: none"> 1. Hired 1 additional Middle School Counselor 2. Hired 3 additional aides 3. Hired 4.5 additional teachers 4. Increased base salary to \$43,600 (highest in the state) 5. Added an additional .5 early childhood section

		<p>6. Increased Tiered 2 and 3 support resources, additional supplemental wages, professional development</p> <p>7. Increased MS+ columns</p> <p>8. Hired a PreK – 5 Instructional Coach</p>
204	Bonner Springs Edwardsville	<p>1. Additional Teachers (Most elementary class sizes under 20)</p> <p>2. Text Book Adoptions (Replaced 14-year-old math series and others)</p> <p>3. Teacher Salary</p> <p>4. Classified Salaries (Bus Drivers specifically and Para Professionals--hard to fill in metro)</p> <p>5. Additional School Resource Officer through Wyandotte County</p>
209	Moscow	<p>With the new BSAPP amount, Moscow did not specifically spend more money on our lowest achieving students. We did give a long overdue pay increase to all staff. Beginning teacher salary is now \$28,908 which is WAY BELOW the state average. Do offer a \$4000 fringe plus housing, but total package is below the state average.</p>
211	Norton	<p>Used the new money to increase salaries for certified and classified staff. Used the increase in at risk funding to add an at risk coordinator at the elementary level.</p>
212	Northern Valley	<p>Despite an increase in funding per student for this district, that meant a \$30,000 reduction this year. With change in transportation weighting issue lost close to another \$30,000.</p>
214	Ulysses	<p>Increase was primarily directed to teacher salaries. Have a difficult time hiring fully certified teachers; best we can do is offer them a very competitive salary and good work experience.</p>
220	Ashland	<p>57% Salary Increases</p> <p>Added full-time "Student Support" position (counselor)</p>
225	Fowler	<p>Fowler 225 saw a substantial decrease in funds.</p>
226	Meade	<ul style="list-style-type: none"> • The district increased funding for K-12 At-Risk Budget and 4-Year Old At Risk Budget to provide additional services. • Board added a Social Emotional Character Development Coordinator to work with the most At-Risk students and to address the social and emotional needs of students. • For the first time in 8 years, Meade will put summer school back into program which will specifically address the academic needs of struggling students and develop more projected based learning. • Grade school added a fully integrated Community Preschool open to all four-year-olds in the district and integrated into current pre-K programs. The goal is to improve kindergarten readiness for all students. • Our high school added a Career Academy to focus on helping all students become more career and college ready. • Able to provide a much-needed increase in salary and benefits not only for teachers, but the entire staff. • Additional funding allowed the district to not depend so much on Capital Outlay funds for maintenance salaries, so these funds could be used for capital purchases that have been delayed in some cases for almost a decade.
230	Spring Hill	<p>1. 35 additional certified positions to help maintain and/or lower-class sizes, and also reach those high-need students directly:</p>

		<ul style="list-style-type: none"> a) 26 additional certified teachers b) 4 additional building level SPED teachers c) 2 new social worker positions d) 3 additional itinerant SPED positions <p>2. 5.4% raise for all classified, certified, and administrative positions to help increase retention and lower the high cost of turnover</p>
231	Gardner Edgerton	100% went to staff. Funded other staff raises and positions through other budget restructuring.
233	Olathe	Used additional funds to: <ul style="list-style-type: none"> • Increase teacher salaries • Reduce class size • Add Special Education and English Language Learner staff
239	North Ottawa County	<ul style="list-style-type: none"> • Hired an additional elementary teacher to keep sections enrollments down. • Offered more students after school and summer school opportunities by providing more staff. • Teachers received 4.5% raise
240	Twin Valley	<ul style="list-style-type: none"> • Expanded an at-risk secondary position from half-time to full-time. • Added a 0.5 teacher FTE in the Vocational Agriculture area. • Boosted the base salary of teachers by \$1600, which was a 4.2% increase and with the additional positions, a 5.5% total dollars increase to teachers. • A 4.2% increase across the board for all classified and administrative employees. • Added a supplemental position to serve as a CTE coordinator. This position was there, just never paid in the past. • Enhanced general building budgets by anywhere from 5%-16%. • Enhanced CTE instructional budgets by 400%. Part of this was shifting budgeted amounts from the instructional portions of LOB and Gen. fund. This was the reason for only a 5% instructional budget increase at the secondary level. • Other instructional budget areas were enhanced overall. When one considers changes that were made from general fund/LOB to vocational and other increased overall instructional (to include activities) well over 50%. • Purchased ten hotspots that can be checked out to students that do not have internet access at home.
248	Girard	<ul style="list-style-type: none"> • 65% - Salaries • 45% - At-Risk Programs, Staff
249	Frontenac	<ul style="list-style-type: none"> • Used money to develop after school tutoring programs for those students who are struggling. Before this was one of the areas that was cut due to budget constraints. • Also added three new teaching positions to better balance student teacher ratio in the junior high school and elementary school.
257	Iola	Received \$212,056 in new funding; also <u>reduced</u> 2 Teaching positions in the District for a savings of \$97,703 This allowed the District to use this combined total (\$309,756) to enhance Teacher & Classified Salaries.

		<p>1) Added \$1,500 on the Base Teacher Salary (now \$36,640). This was a 4.3% raise. This is still behind the average in our area (and \$5,500 behind a neighboring District)</p> <p>2) Added \$0.40 to Classified Salaries (3.0% raise)</p> <p>3) Administration Salaries received a 3.0% raise.</p> <p>3) Did not add any Instructional Positions.</p> <p>*District has many At-Risk programs to assist lowest achieving students--but the increase in funding from the State was directed overwhelming to Salaries for the 2018-2019 school year.</p>																																	
258	Humboldt	Hired 2 teachers to reduce class sizes as well as putting additional monies in K-12 at-risk for resources.																																	
262	Valley Center	<ul style="list-style-type: none"> Last year focused on adding teacher for class size issues. This year, board has approved doubling the number of teachers in the district that will serve as learning support specialists (at-risk interventionist). 																																	
263	Mulvane	<ul style="list-style-type: none"> Restructured and added an Instructional Coach / MTSS Coordinator Added a Social Worker for family resource (often related to low achieving students) Added a Middle School PBIS program (Positive Behavior Intervention) for struggling students with disabilities. 																																	
265	Goddard	<table border="1"> <thead> <tr> <th></th> <th>FY 2018</th> <th>FY 2019</th> </tr> </thead> <tbody> <tr> <td>Teacher Salaries</td> <td>1,042,000</td> <td>604,300</td> </tr> <tr> <td>Classified Salaries</td> <td>425,000</td> <td>305,000</td> </tr> <tr> <td>Administration Salaries: Reflects actual raises and staff changes; FY19 reduction of 1.0</td> <td>117,500</td> <td>25,000</td> </tr> <tr> <td>New Teachers</td> <td>200,000</td> <td>200,000</td> </tr> <tr> <td>New Counselors</td> <td>0</td> <td>100,000</td> </tr> <tr> <td>Increased SPED Costs</td> <td>404,839</td> <td>476,445</td> </tr> <tr> <td>Update Student Technology</td> <td>140,100</td> <td>189,750</td> </tr> <tr> <td>At-Risk</td> <td>314,800</td> <td>59,740</td> </tr> <tr> <td>Other: includes fuel, utilities, property/auto/liability insurance, etc.</td> <td>167,000</td> <td>50,000</td> </tr> <tr> <td></td> <td>2,811,239</td> <td>2,010,235</td> </tr> </tbody> </table>		FY 2018	FY 2019	Teacher Salaries	1,042,000	604,300	Classified Salaries	425,000	305,000	Administration Salaries: Reflects actual raises and staff changes; FY19 reduction of 1.0	117,500	25,000	New Teachers	200,000	200,000	New Counselors	0	100,000	Increased SPED Costs	404,839	476,445	Update Student Technology	140,100	189,750	At-Risk	314,800	59,740	Other: includes fuel, utilities, property/auto/liability insurance, etc.	167,000	50,000		2,811,239	2,010,235
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271	Stockton	<ul style="list-style-type: none"> Much needed raises for all staff Returned our art position from part-time to full time Added a Classroom Aide for grades 4 & 5 Additional professional development to support the Mercury 7 re-design effort Replaced a multi-passenger vehicle to replace one the KHP refused to certify 																																	
273	Beloit	<ul style="list-style-type: none"> Added a Social Worker to the Beloit Elementary School. Advertised for a counselor but could not get an applicant for counseling. Added to our Regional Alternative Learning Center Pilot School. (2 teachers, 1 social worker, and 2 paras.) 																																	

		<ul style="list-style-type: none"> • Hired another Science Teacher at the High School to split the loads. This teacher is also offering STEM Classes to the high school students not offered until this year. • Raised salaries for all faculty and staff at a rate of 3%.
274	Oakley	<ul style="list-style-type: none"> • Reduced class size by adding 2 teachers • Added at risk after school programs • Added to salary schedule • Added custodian that was cut previously due to budgetary constraints • \$100 month more to over 40 employees for health insurance
282	West Elk	<ul style="list-style-type: none"> • Gave teachers \$1520 (includes the \$520 step) and gave all classified employees a step (steps are from \$.20/hour to \$.60/hour) plus gave frozen classified staff a \$.20/hour raise. The \$1000 on the base this year got raised beginning base salary to \$34,880. • Any remaining funds helped support the BOE's single paid fringe which is paid on all full-time and eligible part-time employees (\$561.39/single policy each month and \$611.39/a family plan each month). • The way the budget is figured, district really does not realize what the paper from KSDE says we should receive. Districted used more of reserve funds the past 2 years. KSDE recommended using for staff salaries, which was done. • The students at the elementary level continue to have lower class sizes as a result of being able to split the classrooms into two sections with 11-15 students in each classroom (all but 2 grade levels are split at the K-6 level) and added an aide in each classroom that is not split.
289	Wellsville	<ul style="list-style-type: none"> • Increased teacher compensation • Curriculum • Training for teachers (Trauma informed)
291	Grinnell	Wheatland and Grinnell hired a Counselor that is shared between districts and raised salaries for every employee significantly. (Both districts still are in bottom five for teachers' salaries if the state)
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293	Quinter	Increased base pay for certified and classified staff, finally got base pay for certified staff up to \$30,000. Increasing the base pay will allow district to recruit and retain quality teachers for all students, especially our lowest achieving students.
297	St. Francis	<ul style="list-style-type: none"> • Teacher salary increase • Implementation of Kansas MTSS • Intervention curriculum for T2 and T3 students • Professional development for staff relating to MTSS and student interventions
298	Lincoln	<ul style="list-style-type: none"> • Hired a K-6 Licensed Counselor and hire a 7-12 Licensed Counselor. • Partnering with a local counselor to meet with elementary, junior and senior high school students one day a week (with parent permission) and work with our entire staff in regards to students with social emotional needs.

		<ul style="list-style-type: none"> • Ability to hire paras to work with At-Risk students under the umbrella of our At-Risk teacher, to work on foundation skills and ensure all students are on grade level or above, before they move to the next grade. • Ability to hire the best teachers by putting money on the base and increasing our overall pay to all teachers.
303	Ness City	<ul style="list-style-type: none"> • Used funds to keep programs in place that were at-risk of losing due to drop in enrollment and loss of assessed valuation and drop in LOB funds. • Additionally, cut 2.5 teaching positions, and froze salaries for all staff in hopes of rebuilding District operational funds.
306	Southeast of Saline	Added one position (elementary teacher) and divided the rest between all staff salaries (certified and classified).
312	Haven	<p>August 2017</p> <ol style="list-style-type: none"> 1. Hired an additional At-Risk Para professional at HGS- Will support our MTSS Efforts. 2. Increased elementary classroom budgets across the district. 3. Provided a raise for all staff. Average raise= 2.34% 4. Increase our Defined Benefit towards health insurance. 5.6% <p>August 2018</p> <ol style="list-style-type: none"> 1. Added a .4 counselor at HMS 2. Added an additional Title 1-Math/Quiet room-Trauma Informed/Dyslexia trained staff member at HGS. 3. Increased our defined benefit towards Health Insurance. 6% 4. Provided a raise for staff. Average 4.64%. District is still not competing well in our comparison area. (Located just between Wichita and Hutchinson and struggle getting a decent pool of candidates for any teaching position.) 5. Added two staff size reduction teachers at grade school. Moved from school was closed at the end of 2017-18 due to lack of enrollment. <p>Hopes for 2019-20</p> <ol style="list-style-type: none"> 1. Must increase teacher pay and classified pay to be competitive with our region. 2. Must increase funding towards health insurance. 3. Hope to add at least a partial staff member at the high school to meet the challenges with college and career ready expectations. 4. Looking at a staff member taking on helping our counseling staff and administration with internships and community connections.
315	Colby	<ul style="list-style-type: none"> • Added a Social Worker to work with our students and families • Held down class size so low achieving students get more individual attention • Added a School Resource Officer for school safety • Gave raises to classified staff that hadn't seen a meaningful raise in several years
320	Wamego	<ul style="list-style-type: none"> • Added a Nurse Position • Added 1/2 Counselor Position • Added a School Resource Officer • Salary Increases
323	Rock Creek	<ol style="list-style-type: none"> 1) Hired additional teachers to keep class sizes down, 9 new teachers in past 2 years. 2) Add a counselor position, .5 FTE in 2019, moved to 1.0 FTE in 2020, 3) Addition of Tech. Ed. program/teacher Fall 2019 (2020).

		<p>4) Offered Gen. Ed. Summer School for the first time in 8 years in Summer of 2018-planned to continue,</p> <p>5) Increased teacher and staff salaries, 5% in 2018, 3.5% in 2019,</p> <p>6) Increased Professional Development for whole faculty to ensure Student Engagement & Social Emotional 2019,</p> <p>7) Added Curriculum and Instructional Support for Faculty 2019, &</p> <p>8) Cooperating w/ Pott. Co. Sheriff to provide Full-Time School Resource Officer 2020.</p>
325	Phillipsburg	<ul style="list-style-type: none"> • Added an at-risk teacher at the elementary. • Increased teacher salaries
332	Cunningham	Used 100% of our increase on 90% Certified and 10% classified salaries.
335	North Jackson	<ul style="list-style-type: none"> • All money went to teacher salaries. • Hired another elementary teacher to make a grade level smaller class size and hired back a counselor position which was desperately needed.
340	Jefferson West	<p>General Fund dollar increase:</p> <ul style="list-style-type: none"> • Added a third counselor in our district to provide a full time counselor for our Middle School (Grades 5-8) students. • Increase of 3.5% in teacher salaries (nearly a \$100,000 increase) (every teacher works with at-risk students) • Additional compensation for teacher hours of professional work outside the "contract day". • Increase in all Additive Salaries • Covered increase cost of employers share of employee health insurance • Funded additional staff development training for continued implementation of our MTSS program. • Board eliminated the textbook fee for <u>all</u> students <p>Special Education dollar increase:</p> <ul style="list-style-type: none"> • All new dollars went to our special education cooperative. • Those dollars were used to provide a substantial pay raise to all teachers • Para educator wages were increased by \$.60 an hour, with a new starting wage set at \$10.25. • Some para educator hours were increased above 28 hours a week. (also impacted fringe benefits)
343	Perry-Lecompton	<ul style="list-style-type: none"> • Added \$1,750 to the base salary for teachers. • Gave a 5% raise to classified employees. • Added a full-time nurse position. • Purchased new classroom textbooks in one K-12 subject area for the first time in 6 years!! • Helped offset the increase in cost of supplies for building custodial, maintenance, and transportation.
350	St. John	<ul style="list-style-type: none"> • Professional development - trauma informed schools and working with kids in poverty • Staff salary increases - we are behind and need to catch up • Additional preschool teacher
355	Ellinwood	<ul style="list-style-type: none"> • Raises for staff (both licensed and classified) • Support for increased health insurance premiums

		<ul style="list-style-type: none"> Hired a part-time mental health specialist to address student needs and provide a liaison to community resources
357	Belle Plaine	<ul style="list-style-type: none"> Used new money for increases in salaries and wages. Restore 3 licensed positions that were eliminated during previous years. One of those positions was a halftime at-risk instructor at the high school.
358	Oxford	<ul style="list-style-type: none"> *Added an elementary counselor * Added another hour of auto mechanics (only had one prior) * Added back a 1 class period of Woods/Construction (The program had been eliminated 13 years ago) * Provided all staff with a 3.5% pay increase * Increased the district contribution toward health insurance (Even after the raise, teachers only saw a \$10 a month increase in pay) * Will replace/repair a roof this summer * Purchased 2 used replacement vans for 2 that had close to 200,000 miles * Added an elementary teacher to reduce class size * Purchased a k-8 math curriculum/resources which had been non existent for over 10 years
360	Caldwell	<ul style="list-style-type: none"> Hired a full-time at-risk coordinator Professional development - redesign, character education, social emotional learning Bus - Had to get one off the road due to age Other deferred maintenance issues Salary increases for both certified and classified staff School Resource Officer agreement with the city
361	Chaparral Schools	General Fund Increase: \$159,933; Health Insurance: \$107,000; Staff Salary Increases: \$55,853
362	Prairie View	Salary for teachers as well as to help supplement our at-risk program at the middle/high school.
368	Paola	<p>New positions -</p> <ul style="list-style-type: none"> Elementary Intervention Specialist Secondary Career Counselor Organizational studies teacher Middle level Spanish (first time to have foreign language below high school) <p>Reinstated positions that were previously cut due to prior budget cuts</p> <ul style="list-style-type: none"> FACS - reinstated Culinary pathway and added Education pathway with hire <p>Staff raises</p>
374	Sublette	Replaced a first grade para with the additional funds.
375	Circle	<ul style="list-style-type: none"> Added Elementary teacher to reduce large class size School Resource Officer Nurse Aide Established a Pre-K classroom
378	Riley County	<ul style="list-style-type: none"> Salary increases for teachers and staff Increases in benefits for teachers and staff Increase in morale for teachers and staff because of the increases Added New staff (Social Worker)

		<ul style="list-style-type: none"> • Ability to retain staff because of the pay increases • Purchase classroom Supplies and Furniture (ie specialized seating for ADD/ADHD students, etc.) • Purchase classroom Technology (Chromebooks, IPADs for all level PK-12) • Purchase new software for our At-risk & Special ed classrooms • Kept all Student fees flat • Made classroom Repairs- equipment (ie- microscopes refurbished, new lighting, paint, etc.) • Purchased professional speakers for assemblies to address Bullying & Social Emotional challenges • Increased Professional Development time and activities for teachers and staff • Purchased Teacher time for curriculum writing (ie- after hours & summer work; emphasis on embedding social emotional standards into the regular curriculum)
380	Vermillion	<ul style="list-style-type: none"> • Used almost all new monies on teacher salaries. • Added a second full time early childhood teacher, and half of a school social worker.
382	Pratt	<ul style="list-style-type: none"> • Hired a social worker for at-risk students and families and was able to secure the Americ-Corps grant, which requires us to pay 25% of the \$130,000. The entire grant has been used to work with targeted drop-outs from Pre-K to grade 12. • Added a social worker due to social/emotional high-needs students. • Added \$1,000 to the base teachers' salary; we are now up to \$36,000. Across the board, salaries and wages were increased 4% • Added one English and one math teacher at the high school; these positions were cut in 2010.
383	Manhattan-Ogden	<ol style="list-style-type: none"> 1. Addition of 2.5 teaching positions and a full-time classroom aide, due to increased enrollment. September 20th enrollment figures indicate an increase of 212 students above last year. 2. Addition of one teacher and a full-time aide in ESOL program. 3. Addition of compensation for teachers participating as member of the MTSS Building Leadership Teams. Creation of MTSS coordinator positions at large elementary buildings. 4. Increased Media Services account lines for online resources and equipment. 5. Increased hourly wages for substitute teachers and adopted an Absence Management system to efficiently fill openings within the district. 6. Covered the anticipated loss of E-Rate funding and increased costs in internet services. 7. Paid the full increase in cost of single health insurance rate (1% increase) for all eligible employees. 8. Initiated the first steps for a 1:1 iPad initiative in the district with an estimated cost of \$200,000 of additional technology expenditures/year. 9. Negotiated a compensation package with our certified employee group that amounts to a 3.88% increase. 10. Approved a similar percentage increase for all other employee groups within the district. 11. Increased all building allocations within the At-Risk Fund and additions of staff to provide instructional support and interventions relating to the implementation of MTSS in the district.

		12. Utilized state funds to offset reductions in Federal funding in several areas, to avoid reductions of personnel and programs.
388	Ellis	Used all additional money for teacher salary increases including adding two new teachers at our elementary school to reduce class sizes.
393	Solomon	* Increase to the base for the first time in 3 years * At risk pre k increased from 0 to 11 slots. * Increase to CTE offerings by hiring back additional staff member since last round of cuts
394	Rose Hill Public Schools	Added a College and Career Coordinator and increased salaries.
400	Smoky Valley	<u>MTSS</u> : Added a full-time MTSS position to work with teachers and assist underachieving students. <u>Reduction of Kindergarten Fees</u> : A large chunk of the NEW money was used to offset the fees that parents were paying for full-time kindergarten (last year). <u>Pay Increases</u> : The 5.4% increase across the district. <u>SVVCS Counselor</u> : This is a brand-new position we added in the charter school. It includes base teacher salary plus fringe and extra costs, totaling approximately \$45,000. <u>Flood Control Tax</u> : The district will be paying an additional tax for flood control, totaling approximately \$15,000 annually. <u>Normal increases</u> : Transportation and Utilities are costing the district more each year. <u>Additional Counseling at Elementary</u> : Added time to the current services. <u>Adm. Asst. to the Athletic Directors</u> : Created additional AD support to the MS and HS principal and asst. principal, so that they may be able to focus on instructional teacher support. <u>Art Education at Soderstrom Elementary</u> : Replaced a program that was cut in the past.
401	Chase-Raymond	<ul style="list-style-type: none"> Employee raises Insurance Updated curriculum instruction materials
402	Augusta	<ul style="list-style-type: none"> Increases for salaries, wages and benefits (health ins.) 6%+ Added a 3-4-year preschool classroom Added a social worker Increase to special education, AVID and JAG-K
404	Riverton	<ul style="list-style-type: none"> Right at 62% was spent on salaries and benefits; Remainder spent on other programming Expanded MTSS at the middle level; we will eventually be able to do more at the high school should funding continue Expanding pre-school with more at-risk qualifiers than funded positions in the at-risk pre-k; After-school opportunities at the middle level
405	Lyons	100% of FY19 new funding to personnel. <ul style="list-style-type: none"> Created a new position for an elementary counselor. Gave the rest in pay increases for all faculty and staff.

409	Atchison Public Schools	<p>School Social Worker at Atchison Elementary School.</p> <p>Shared cost with the Atchison Police Department for an School Resource Officer at the high school</p> <p>Salary increases to all staff to increase competitiveness with area school districts so to better recruit and retain staff.</p> <p>Added another special education teacher at the HS and added a second special education pre-school teacher at the elementary.</p> <p>Transferred monies to professional development. This fund was getting low as had been cut due to lack of funds.</p>
410	Hillsboro	<p>To have all students reading at grade level at the end of 2nd grade, added the four-year-old all-day preschool class to help prepare children for Kindergarten.</p> <p>Preschool utilizes Headstart, Special Education, 4-year-old At-Risk, and Peers for preschool enrollment.</p> <ol style="list-style-type: none"> 1. Reduced 2nd Grade Class Size: \$45,582 2. Added 4 yr.-old Preschool Class: \$20,000 (USD 418 pays the other half of the costs) 3. District Social Emotional Learning PD Training: \$1,743.28 4. Classroom Teachers At-Risk Salary Increase: \$3,500
413	Chanute Public Schools	<p>Spent more than the new money received on personnel costs.</p> <ul style="list-style-type: none"> * Raises for all staff (\$1500 raise to base teacher salary.) * Addition of School Resource Officer * Addition of social worker position * Position directly involved with overseeing Kansas Education Systems Accreditation and specifically the development of Individual Development Plans for students * Priority for future funding: additional support personnel for our students experiencing socio-economic, trauma/impacted issues.
415	Hiawatha	<ul style="list-style-type: none"> *Restructuring of MTSS and purchase of screener and related intervention programs and progress monitoring tools *Salary enhancement for teachers- Raised base \$1,750 to \$37,310 *purchase of math resources/textbooks
416	Louisburg	<p>Added a social worker (going to add another one next year), kept class sizes smaller at Elementary Level, added social-emotional programs across the district, added at-risk interventions and classes across district, continued efforts with MTSS and PLCs that require additional time and money.</p>
421	Lyndon	<ul style="list-style-type: none"> • Received little additional new money this year. One reason is free meal numbers decreased as compared to last year, decline in enrollment. • Added a teacher aide to help high school at-risk students and will start an after-school program the first of March to provide more academic help to students, including adding a bus route to transport students home that stay after school to get the help they need. Already have four teacher aides working with K-8 at-risk students. • Board added \$1,000 to the base that resulted in a mandatory increase to the supplemental salary schedule. Health insurance premiums increased 4% from last year and a significant majority of the increased was borne by the board, not staff members. The percentage increase this year for teacher salaries and fringe benefits this year was over 3%. • Non-licensed staff members received from the board a slightly higher percentage increase in pay and fringe benefits (the district is on the state

		health insurance plan) because the district provides them the same health insurance benefits to classified staff as they do for licensed staff members.
422	Kiowa County	Used the additional money to increase our base teacher salary by \$3000. The increase did not cover all of the additional salaries expense. Board is committed to getting our teaching salaries in line with other schools of our size in the area.
428	Great Bend	<ul style="list-style-type: none"> • Staff raises of 5% • The addition of a second JAG-K Instructor at GBHS • Addition of 4 CNAs to the district • Additional intervention staff to accommodate student needs • Increase in professional development
430	South Brown County	Added the following positions: <ul style="list-style-type: none"> • Full-Time Curriculum Director • Full-Time Athletic Director • Increased base pay \$1400 (Increased all salaries 4%, including classified).
439	Sedgwick	<ul style="list-style-type: none"> • Assessment tools for MTSS • Professional Development of MTSS • Teacher & Non-certified Salaries • Health Insurance • Addition of a school counselor (For 2019-2020) <ul style="list-style-type: none"> • Addition of .5 Math Teacher at the secondary level • Addition of .5 At-Risk teacher at the elementary level • Teacher & Non-certified Salaries • Increased collaboration/resources for community-based pre-school programs in the district
440	Halstead-Bentley	<ul style="list-style-type: none"> • Classroom salaries - to try and catch up with the other districts same size • Classified salaries • Increase in technology and connectivity in the district to allow us to better differentiate instruction for all levels of students from at-risk to advanced. • Curriculum in K-3 reading with increased curriculum in phonics. This helped us change the focus on lower education reading and math interventions • A portion went to infrastructure for both classroom (stem labs), technology and normal increase costs in upkeep and maintenance • Communication and safety in the schools.
443	Dodge City	<p>Reduced Classroom Size-Research indicates smaller classroom sizes in K-2nd grade makes a significant difference in the academic accomplishments of students. With the completion of the bond building project which gave more space to our elementary schools, added four (4) additional teachers/classrooms this year. It is intention to add three (3) additional teachers/classrooms next year. In addition, the district in cooperation with the Federal Head Start program remodeled and added four (4) all day pre-school classrooms to the district.</p> <p>Curriculum- Hired a curriculum and instructional consultant to audit and review the curriculum in to assure it was aligned with the needs of students. To support improvements in curriculum, hired a Deputy Superintendent whose focus will be curriculum for the district.</p> <p>Teacher Recruitment-Offering stipends and other benefits to our student teachers. Continue to give raises to maintain competitive salaries for teachers. This was</p>

		necessitated by both the national shortage of teachers and the challenges Dodge City Public Schools faces as a rural western Kansas district.
447	Cherryvale	Staff salaries Insurance benefit increases Replacement of outdated textbooks (have a rotation schedule we can almost fund now vs no replacements before) Beginning to address deferred maintenance and transportation replacements
450	Shawnee Heights	Added preschool for 4-year old's – not just at -risk 4-year old. ALL DAY preschool and 10 months. Added 2 social workers and extended summer school opportunities for K-12 kids.
458	Basehor-Linwood	New positions: Social Worker - <i>at-risk students</i> Career Counseling Advocate - <i>new positions</i> HS Social Studies Teacher - <i>enrollment growth</i> HS English Teacher - <i>enrollment growth</i> MS Reading Teacher - <i>enrollment growth</i> MS Math Teacher - <i>enrollment growth</i> 2 Elementary Teachers - <i>enrollment growth</i> 3 Special Education Teachers - <i>enrollment growth</i> All of the above positions having an impact on our at-risk students by either lowering class size, special education, IPS or adding a social worker.
460	Hesston	<ul style="list-style-type: none"> Spent our FY19 additional funding on teacher salaries. District is behind neighbors in this area. All additional dollars went to increasing base salary and increasing classified pay. In addition, cut a clerical position in order to add support staff at the early elementary grade levels as well.
461	Neodesha	<ul style="list-style-type: none"> Hired a College & Career Advocate/CTE Coordinator Hired a .5 Pre-K teacher for 4-year-old students Teachers received a 3.5% pay raise
466	Scott County	<p>Counseling Positions –from one HS counselor district-wide to three full time positions. This action has made impacts for kids with:</p> <ul style="list-style-type: none"> Home Life – Many of our students had issues within their families and now have resources to help them cope. Social/Emotional Health – We have substance abuse, boyfriend/girlfriend issues, depression, suicidal/self-harm concerns, and coping problems within our students (to name a few) that we feel we have support for. Post-Secondary Planning – The percentage of students with a post-secondary has increased due to our college and career planning approach within our HS counseling department. We have also increased the number of scholarships available to students, giving them financial ability to continue their schooling. <p>Classroom Size – Added three classroom teachers to bring down class sizes. This allows teaching staff to connect better individually and intervene when necessary. Results include smaller intervention groups and a decrease in number of ineligible students.</p> <p>Facility – Made changes to one facility for a couple of high needs autism students in our middle school. A room was converted to provide for sensory needs and a restroom was installed for quicker access and diapering needs.</p>

		<p>In Town Busing – Finding a number of students who have difficulty getting to school on time, the In Town Busing idea gives them the option to get a ride. Started this program this year and it has tripled since the first week of implementation. The program requires more dollars for bus driver wages and fuel.</p> <p>Second Chance Breakfast – Another finding was that students often come to school hungry. The Second Chance Breakfast program is just underway with implementation, so we have a lot to learn. Added costs have been wages for kitchen staff to manage the program.</p> <p>Salaries – Over the past two years have given a 5.7% increase and a 2.6% increase. This coupled with the added positions has provided strength and stability within our staff. It has also improved the morale due to the image that legislators are starting to realize that public education is better than other options.</p>
468	Healy	Board approved additional Chromebooks for the students and a few for the teachers.
469	Lansing	<ul style="list-style-type: none"> • Hired two new counselor positions—one high school, one elementary school • Hired one new Instructional Coach position to work with Tier III (low achieving) students at elementary. • Hired a new Math Interventionist position at middle school. • Hired a School Resource Officer this year.
474	Haviland	Increased funding has helped ability to be part of the Gemini II project school redesign program. This opportunity has enriched the district by being a vehicle to provide professional development for teachers to help reach <u>all</u> of students. One program that has come out of the Gemini project is the "Badges" program provides students an opportunity to personalize the topic and level of their own learning. Using some of that additional funding for increased counselor services.
479	Crest	<ul style="list-style-type: none"> • Increased school counselor position from a half-time position to a full-time position. This additional time allows the school counselor to meet additional needs of at-risk students through emotional support, individual plans of study, post-secondary career goals, character education, and monitoring of students to increase district graduation rates. • Increased the teacher salary base by 5%. This allowed the district to attract highly qualified teachers and retain highly qualified teachers by the district being able to offer a competitive and attractive compensation package. • Additional funding allowed the district to avoid staff reductions and continue to have a low teacher-student ratio which allows at-risk students the opportunity for individual instructional support as needed.
483	Kismet-Plains	<ul style="list-style-type: none"> • Increased funding for 2018-2019 and the promise for continued funding increases is supporting a technology initiative completed in the summer of 2018. Total funding (including monthly charges for sixty months as well as one-time charges) for the technology initiative was just under \$700,000. Major additions included: <ul style="list-style-type: none"> 10 Gb Managed Network Upgrade and Infrastructure 500 Mbps Bandwidth (increased from 50 Mbps) Access Points throughout the district VOIP Hosted/Managed System w/Long Distance Pkg • In addition to the technology upgrade, the district purchased individual iPads for all K-2 students and Google Chromebooks for all 3-12 students. Total funding for all individual devices, carts, charging stations, etc. was

		approximately \$250,000. Undoubtedly, access to digital curriculum using enhanced technology will positively affect student achievement and academic success.
484	Fredonia	Over 80% instruction (materials, supplies and wages) and 20% for increased costs in insurance, utilities and maintenance needs.
489	Hays	Hays Schools added 7 classroom aides and 1 counselor.
490	El Dorado	Hired 1.5 new social workers, secured Communities in Schools program at the middle school and added a second JAG instructor, doubling efforts with our students most at risk.
493	Columbus	<ul style="list-style-type: none"> • Top was increasing staff salaries. Going forward, plan to hire an elementary counselor (currently only have one counselor in the district for grades K-8). • Over the next several years, will try to catch up in the areas of curriculum and technology. It will take years for district to stabilize because of the cuts that were sustained in the past.
498	Valley Heights	DID NOT receive new funds but still gave a 3% raise to all staff.
505	Chetopa-St. Paul	Due to declining enrollment, did not receive additional funding, which is why increased funding is critical to continued success.
506	Labette County	<p>(1.) Raises for classified, certified, and administration accounted for approximately 75% of the new money allocated to our school district.</p> <p>(2.) Hired an additional fulltime K-8 Counselor. District serves approximately 920 students in grades PreK-8 in five attendance centers. Prior to the start of the 2018-2019 school year, 1 full-time counselor had to meet the needs of the students attending the five PreK-8 attendance centers.</p> <p>Will continue to allocate new funds towards early education and towards meeting the social and emotional needs of our children.</p>
507	Satanta	Spent virtually ALL of it on teacher wages for staff had not had a raise in about 5 years, providing a 6% raise, including classified staff.
508	Baxter Springs	Hired an additional counselor for 2018-19, hired another elementary position that was cut 3 years ago and provided salary increases to the salary schedule.

USD Name	USD No	BS+0 Min 2017-18	BS+0 Min 2018-19	Base Increase
ERIE	101	32950	34268	1318
CIMARRON-ENSIGN	102	38370	40620	2250
CHEYLIN	103	32000	33200	1200
RAWLINS CO	105	33664	34164	500
ROCK HILLS	107	31500	33000	1500
REPUBLIC CO	109	35160	36566	1406
THUNDER RIDGE	110	32800	34000	1200
DONIPHAN WEST	111	36500	37300	800
PRAIRIE HILLS	113	35085	35550	465
NEMAHA CENTRAL	115	33550	34800	1250
TURNER	202	39954	42804	2850
PIPER-KANSAS CITY	203	42600	43600	1000
BONNER SPRINGS	204	40000	40550	550
BLUESTEM	205	35500	36000	500
FT LEAVENWORTH	207	37100	42515	5415
WAKEENEY	208	34000	34600	600
NORTHERN VALLEY	212	31500	32000	500
ULYSSES	214	41150	41550	400
LAKIN	215	37080	38180	1100
DEERFIELD	216	35000	35400	400
ASHLAND	220	36350	37350	1000
BARNES	223	33200	34300	1100
CLIFTON-CLYDE	224	34681	36415	1734
BLUE VALLEY	229	40600	42100	1500
SPRING HILL	230	39360	41360	2000
GARDNER-EDGERTON	231	39750	41000	1250
DE SOTO	232	39500	41000	1500
OLATHE	233	40006	40486	480
FT SCOTT	234	34500	35403	903
UNIONTOWN	235	36075	36075	0
SMITH CENTER	237	32500	33250	750
NORTH OTTAWA COUNTY	239	33000	34250	1250
WALLACE CO	241	37200	37944	744
BURLINGTON	244	35200	36250	1050
LEROY-GRIDLEY	245	32150	34500	2350
CHEROKEE	247	36150	36900	750
GIRARD	248	41150	42150	1000
FRONTENAC PS	249	39175	39585	410
PITTSBURG	250	37050	37800	750
EMPORIA	253	36600	38600	2000
BARBER CO	254	32364	36248	3884
MARMATON VLY	256	33418	34318	900
IOLA	257	35140	36640	1500
WICHITA	259	40692	42177	1485
VALLEY CENTER	262	40000	41400	1400

CLEARWATER	264	35800	38800	3000
GODDARD	265	40000	40600	600
RENWICK	267	37000	37000	0
PLAINVILLE	270	35080	36480	1400
STOCKTON	271	33967	34986	1019
BELOIT	273	33825	35000	1175
GRAHAM COUNTY	281	35500	36000	500
WEST FRANKLIN	287	35519	36119	600
CENTRAL HEIGHTS	288	35100	36200	1100
WELLSVILLE	289	36800	37200	400
OTTAWA	290	38948	40155	1207
GRINNEL PUBLIC SCHOOLS	291	31103	31853	750
LINCOLN	298	32963	33713	750
COMANCHE COUNTY	300	31200	31700	500
NESS CITY	303	34500	34500	0
SALINA	305	37620	38185	565
ELL-SALINE	307	32420	33750	1330
HUTCHINSON	308	37501	38550	1049
NICKERSON	309	35600	36400	800
HAVEN	312	34877	35986	1109
BUHLER	313	35269	36269	1000
COLBY	315	36850	39650	2800
WAMEGO	320	36278	36928	650
KAW VALLEY	321	36025	37000	975
ONAGA-HAVENSVILLE-WHEATON	322	33500	34500	1000
ROCK CREEK	323	36335	37235	900
LOGAN	326	30000	31400	1400
ELLSWORTH	327	36433	37162	729
WABAUNSEE /MILL CRK VALLEY	329	34500	34900	400
MISSION VALLEY	330	34000	35000	1000
KINGMAN-Norwich	331	36450	37835	1385
CONCORDIA	333	33000	35200	2200
N JACKSON	335	34000	35600	1600
HOLTON	336	35500	37600	2100
ROYAL VALLEY	337	36600	36800	200
VALLEY FALLS	338	34550	34850	300
JEFFERSON CO N	339	35570	37470	1900
OSKALOOSA (no printed SS)	341	37000	37713	713
MCLOUTH	342	35990	37000	1010
PERRY PUBLIC SCHOOLS	343	35500	37200	1700
PLEASANTON	344	36000	37000	1000
SEAMAN	345	36350	38350	2000
JAYHAWK	346	39912	40700	788
KINSLEY-OFFERLE	347	34500	35000	500
BALDWIN CITY	348	37250	37750	500
STAFFORD	349	34123	36201	2078
GOODLAND	352	37500	39000	1500

WELLINGTON	353	35900	36700	800
ELLINWOOD	355	33610	34610	1000
PRAIRIE VIEW	362	39210	40000	790
HOLCOMB	363	38347	40500	2153
MARYSVILLE	364	33925	34425	500
GARNETT	365	34100	37100	3000
WOODSON (figures rounded)	366	33280	35400	2120
PAOLA	368	38815	40565	1750
SILVER LAKE	372	36381	37731	1350
NEWTON	373	37000	37438	438
CIRCLE	375	36269	38200	1931
ATCHISON CO	377	35820	36220	400
RILEY COUNTY	378	34575	35775	1200
CLAY CENTER	379	35844	36094	250
VERMILLION	380	32000	34000	2000
PRATT	382	35000	36000	1000
MANHATTAN/OGDEN	383	38000	39250	1250
BLUE VALLEY	384	31728	32128	400
ELLIS	388	34000	35750	1750
EUREKA	389	33880	34880	1000
OSBORNE COUNTY	392	32839	33332	493
SOLOMON	393	33490	34500	1010
ROSE HILL	394	37300	39300	2000
CENTRE	397	35396	36456	1060
PARADISE	399	30150	30150	0
SMOKY VALLEY	400	33890	35390	1500
AUGUSTA	402	34908	37250	2342
OTIS-BISON	403	33900	34650	750
RIVERTON	404	38850	40000	1150
LYONS	405	35320	35760	440
RUSSELL COUNTY	407	33742	35092	1350
MARION-FLORENCE	408	35250	36000	750
ATCHISON	409	36380	37700	1320
DURHAM-HILLDBORO-LEHIGH	410	35950	36350	400
HOXIE COMMUNITY SCHOOLS	412	35000	35500	500
CHANUTE	413	40600	42100	1500
HIAWATHA	415	35560	37310	1750
LOUISBURG	416	38573	41000	2427
MORRIS COUNTY	417	34050	36515	2465
MCPHERSON	418	35212	35962	750
CANTON-GALVA	419	33570	34270	700
LYNDON	421	35250	36250	1000
PIKE VALLEY	426	32250	32500	250
GREAT BEND	428	36400	37700	1300
TROY	429	33313	35313	2000
S BROWN CO	430	33800	35200	1400
VICTORIA	432	30800	32400	1600

SANTA FE TRAIL	434	37000	38000	1000
ABILENE	435	30375	30375	0
CANEY VALLEY	436	38090	40000	1910
AUBURN-WASHBURN	437	36900	37900	1000
SKYLINE	438	35175	36025	850
HALSTEAD	440	36000	37000	1000
COFFEYVILLE	445	39400	40000	600
INDEPENDENCE	446	39400	40100	700
INMAN	448	35000	36000	1000
EASTON	449	35798	37500	1702
SHAWNEE HEIGHTS	450	36100	37600	1500
LEAVENWORTH	453	38000	40000	2000
BURLINGAME	454	34500	34500	0
GARDEN CITY	457	38782	40282	1500
BASEHOR-LINWOOD	458	41000	41500	500
NEODESHA	461	36300	37752	1452
UDALL	463	36005	37005	1000
TONGANOXIE	464	35600	35600	0
WINFIELD	465	39000	39000	0
SCOTT COUNTY	466	39000	40000	1000
LEOTI	467	35403	35603	200
LANSING	469	38425	39194	769
ARKANSAS CITY	470	40700	42700	2000
GEARY COUNTY SCHOOLS	475	38500	40000	1500
CREST	479	33000	33000	0
LIBERAL	480	40500	41600	1100
DIGHTON	482	32250	33000	750
KISMET-PLAINS Seward Co	483	41500	42400	900
HERINGTON	487	33200	35000	1800
HAYS	489	36170	37420	1250
EL DORADO	490	41050	42150	1100
COLUMBUS	493	36000	37400	1400
SYRACUSE	494	34050	35550	1500
FT LARNED	495	37160	38160	1000
LAWRENCE	497	40040	41240	1200
VALLEY HEIGHTS	498	32700	33200	500
GALENA	499	39500	40200	700
KANSAS CITY	500	41410	42238	828
TOPEKA	501	38500	41500	3000
PARSONS	503	36750	38000	1250
OSWEGO	504	38000	39000	1000
CHETOPA / ST PAUL	505	34500	34500	0
LABETTE COUNTY	506	37480	38280	800
SATANTA	507	36450	38273	1823
BAXTER SPRINGS	508	39000	40000	1000
ATTICA	511	34103	35103	1000
SHAWNEE MISSION	512	42136	42136	0

Rankings of the States 2017 and Estimates of School Statistics 2018

NEA RESEARCH
April 2018



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Foreword

The data presented in this report provide facts about the extent to which local, state, and national governments commit resources to public education. As one might expect in a nation as diverse as the United States—with respect to economics, geography, and politics—the level of commitment to education varies on a state-by-state basis. Thus, NEA Research offers this report to its state and local affiliates as well as to researchers, policy makers, and the public as a tool to examine public education programs and services.

Part I of this report—*Rankings 2017*—provides state-level data on an array of topics relevant to the complex enterprise of public education. Since the 1960s, Rankings has presented facts and figures useful in determining how states differ from one another—and from national averages—on important school statistics such as student attendance, teacher employment and average salary, and school revenues and expenditures. Of course, no set of tables tells the entire story of a state’s education offerings. Consideration of factors such as a state’s tax system, provisions for other public services, and population characteristics also are needed. Therefore, it is unwise to draw conclusions based solely on individual statistics in this report.

Part II of this report—*Estimates 2018*—is in its 73rd year of production. Estimates provides data tables projecting public school enrollment, employment and compensation of personnel, and finances, as reported by individual state departments of education. Not surprisingly, interest in the improvement and renewal of public education continues to capture the attention of the nation.

Part III of this report—*National Trends 2009–18*—presents summary data of national trends in student enrollment and attendance, staff salaries, sources of school funding, and levels of educational expenditures in the previous ten years. Such trends at the national level have been based on data reported state by state.

Public education in the United States is a joint enterprise between local, state, and federal governments. Yet, progress in improving public education stems primarily from the efforts of state education agencies, local districts, and individual schools. These public organizations deserve credit for recognizing that spending for education needs to be acknowledged as an investment in our nation’s most valuable resource—students. Similarly, this publication represents a collective effort that goes well beyond the staff of the National Education Association. Individual state departments of education and the NEA’s state affiliates participate in collecting and assembling the data presented in this report. As a result, the NEA appreciates and acknowledges the cooperation it receives from all those whose efforts make this publication possible.

NEA Research
April 2018

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Executive Summary

NEA Research collects, maintains, and analyzes data on issues and trends affecting the nation's public education systems and their employees. This report, *Rankings of the States 2017 and Estimates of School Statistics 2018*, contains data primarily based on information from state departments of education. Significant highlights of the report are below.

Part I. Rankings 2017 Highlights

Enrollment and Attendance

In fall 2016, U.S. public school enrollment was 49,753,306, down 0.1 percent over fall 2015. The largest percentage enrollment changes from fall 2015 to fall 2016 were in the District of Columbia (2%), Virginia (2%), and Utah (1.9%).

Nineteen states experienced declines in student enrollment from 2015 to 2016. The greatest declines were in New York (-5.3%), Indiana (-2.3%), and New Jersey (-2.1%).

The number of students in average daily attendance (ADA) increased by 0.1 percent nationwide, from 46,457,525 in 2015–16 to 46,524,270 in 2016–17.

High School Graduates

A total of 3,240,592 students graduated from high school in 2016–17, up 0.1 percent from 3,238,440 in 2015–16.

Classroom Teachers

There were 3,116,588 teachers in 2016–17. Texas (352,809), California (277,585), and New York (210,791) represented the largest numbers of teachers, while the District of Columbia (4,958) and Wyoming (7,461) accounted for the smallest numbers.

The average number of students enrolled per teacher decreased slightly (-0.4%) from 16.03 in 2015–16 to 15.96 in 2016–17. States with the highest number of students enrolled per teacher in fall 2016 were Nevada (25.86), Arizona (23.51), and Utah (22.50).

States with the lowest student-teacher ratios in fall 2016 were Vermont (9.49), New Jersey (11.79), and Missouri (11.83).

Teacher Salary

The U.S. average public school teacher salary for 2016–17 was 59,660. State average teacher salaries ranged from those in New York (\$81,902), California (\$79,128), and Massachusetts (\$78,100) at the high end to Mississippi (\$42,925), Oklahoma (\$45,292) and West Virginia (\$45,555) at the low end.

The U.S. average one-year change in public school teacher salaries from 2015–16 to 2016–17 was 2.0 percent. The largest one-year decrease was in West Virginia (-0.1%), and the largest one-year increase was in South Dakota (11.8%).

School Revenue

School funding continues to be state and local oriented. In 2015–16, 45.9 percent of public school revenue came from state funds, whereas 45.6% percent came from state funds in 2016–17. Local funds contributed similar percentages in both 2015–16 (45.6%) and 2016–17 (46.1%). In those two years, federal funds constituted 8.5 percent and 8.3 percent, respectively, of K–12 education revenue.

Expenditures per Student

The U.S. average per-student expenditure in 2016–17 based on fall enrollment was \$11,642. The following states had the highest per-student expenditures: the District of Columbia (\$25,025), New York (\$23,265), and Alaska (21,261). Idaho (\$6,761), Utah (\$6,906), and Indiana (\$7,267) had the lowest per-student expenditures.

Part II. Estimates 2018 Highlights

Enrollment

Public school enrollment is expected to increase by 0.3 percent from 2016–17 (49,753,306) to 2017–18 (49,878,713). Public school enrollment anticipated during the 2017–18 school year represents the 33rd consecutive increase since 1985–86.

Average Daily Attendance

The number of students in average daily attendance is also projected to grow by 0.3 percent from 46,524,270 in 2016–17 to 46,666,517 in 2017–18.

High School Graduates

A total of 3,263,223 students are expected to graduate from high school in 2017–18, up 0.7 percent from 3,240,592 in 2016–17.

Instructional Staff

The total number of instructional staff should increase by 0.4 percent from 3,628,753 in 2016–17 to 3,642,198 in 2017–18.

Classroom Teachers

The number of public school classroom teachers is predicted to grow by 0.3 percent from 3,116,588 in 2016–17 to 3,126,790 in 2017–18.

Instructional Staff and Classroom Teacher Salaries

Based on trends, the NEA estimates that the average salary of instructional staff will increase from \$61,386 in 2016–17 to \$62,329 in 2017–18, a gain of 1.5 percent.

The average classroom teacher salary for 2017–18 will increase by 1.4 percent over 2016–17, from \$59,660 to \$60,483.

School Revenue

State governments are estimated to provide 45.8 percent of public school financial support for 2017–18, up 0.2 percent from 2016–17. For 2017–18, the federal government's contribution to public elementary and secondary school revenues is expected to be 7.8 percent, versus 8.3 percent in 2016–17.

Student Expenditures

Expenditures per student in fall enrollment should increase by 2.5 percent to \$11,934 in 2017–18, up from \$11,642 in 2016–17. This compares with a 2.8 percent increase in total current expenditures.

Part III. National Trends 2009-18 Highlights

School Districts

The number of school districts has increased by 1.4 percent, from 16,271 in 2008–09 to an estimated 16,501 in 2017–18. Of the 16,501 school districts estimated for 2017–18, 16,309 (98.8%) are operating school districts.

Fall Enrollment

Public school enrollment has registered a 1.9 percent increase from 2008–09 (48,954,071) to 2017–18 (49,878,713). Enrollment in elementary schools has increased by 2.4 percent, whereas enrollment in secondary schools has increased by 1.0 percent during the 10-year period.

Average Daily Attendance

The total number of students measured by average daily attendance has increased by 1.8 percent over the past decade, from 45,863,233 in 2008–09 to 46,666,517 in 2017–18.

High School Graduates

An estimated 3,263,223 high school students will graduate in 2017–18, representing an increase of 7.7 percent from 3,029,312 graduates in 2008–09.

Instructional Staff

The total instructional staff in 2017–18 is estimated at 3,642,198, a decrease of 0.8 percent, compared to 3,671,227 in 2008–09.

Classroom Teachers

The number of K–12 classroom teachers is estimated to be 3,126,790 in 2017–18, a decrease of 2.2 percent compared to 3,196,987 in 2008–09. The number of elementary school classroom teaching staff has increased 2.3 percent since 2008–09, while the number of secondary school teachers has decreased 8.6 percent.

Instructional Staff and Classroom Teacher Salaries

The national average instructional staff salary for 2017–18 is estimated to be \$62,329, representing a gain of 10.8 percent since 2008–09 (\$56,261).

The average classroom teacher salary is estimated to be \$60,483 for the 2017–18 school year, an increase of 11.2 percent over \$54,368 in 2008–09.

Inflation-adjusted Salaries

There are significant differences between the average salaries in current versus constant dollars. The current-dollar increases over the years since 2008–09 appear substantial for both instructional staff and classroom teachers.

But, when the effects of price inflation are taken into account, the average classroom teacher salary has actually decreased by 4.0 percent from 2008–09 to 2017–18, while the average salary for instructional staff has decreased by 4.4 percent.

Total Receipts

Total revenue and nonrevenue receipts for 2017–18 are estimated to be \$708.2 billion, an increase of 14.4 percent since 2008–09. When adjusted for inflation, total receipts have decreased an estimated 1.2 percent over the decade.

Revenue Receipts

From 2008–09 to 2017–18, school revenue receipts have increased 13.4 percent. Adjusting for inflation, public school revenues have decreased 2.1 percent over the decade.

During this 10-year period, the percentage of state funding has ranged between 44.1 and 47.3 percent of total revenue receipts. Local governments have contributed similar shares of school revenue receipts.

State education resources have increased by 9.8 percent from 2009 to 2018, but have decreased 5.2 percent when adjusted for inflation.

Total Expenditures

The total amount to be spent for current expenditures, capital outlay, and interest payments is expected to increase 14.9 percent from 2008–09 to 2017–18. Adjusting for the effects of price inflation, total expenditures are estimated to decrease by 0.8 percent over the decade.

Current Expenditures

Current expenditures for public schools are expected to increase from \$516.4 billion in 2008–09 to \$595.3 billion in 2017–18, a 15.3 percent increase. Current expenditures have slightly decreased by 0.5 percent during the 10 years in inflation-adjusted dollars.

Current Expenditure per Student in Enrollment

Over the last decade, the average per-student expenditure has risen by 13.1 percent from \$10,548 to \$11,934. After inflation adjustment, the expenditure per student in enrollment has decreased by 2.3 percent.

Current Expenditure per Student in Average Daily Attendance

The average expenditure per student in average daily attendance has increased 13.3 percent since 2009. Nonetheless, the average expenditure has decreased by 2.2 percent over the decade after being adjusted for inflation.

Technical Notes

The first part, *Rankings 2017*, of this publication contains ranking statistics of public elementary and secondary schools for the 50 states and the District of Columbia. The education data are the most recent actual or estimated data collected primarily from state departments of education. All tables on schools and students, teachers and instructional staff, school revenues, and education expenditures have been updated from the previous edition.

The second part, *Estimates 2018*, presents public school data for the 50 states and the District of Columbia based on survey responses from state education agencies. State department of education contacts are asked to provide estimated data for the current year (2017–18) and revisions to four years of historical data, as necessary. Therefore, data for school years 2013–14 through 2016–17 were subject to revision as a result of the 2017 surveys. The estimated data featured in this report are for the current school year (2017–18) and the previous school year (2016–17). These data are provided on a state-by-state basis. All figures represent projections by state education agencies—or NEA Research—as of September 2017.

NEA Research submits current-year estimates of educational statistics to each state’s Department of Education for verification or revision each year. The figures are generated primarily using regression analyses, which are standard statistical techniques designed to make predictions for the current year using numerical data from prior years. Only if an education department does not replace these projections with its own estimated data does the NEA use regression-generated figures in this report.

The last part, *National Trends 2009–18*, highlights summary public school statistics for the United States over the last decade on students, teachers and instructional staff, school revenues, and education expenditures.

NEA Research has calculated salary estimates using American Community Survey data for several states that have not reported such data for some years.

Note that throughout this publication school years may be indicated in several equivalent ways. More specifically, the school year from September 2016 through June 2017 may be shown as “2016–17,” or it may be indicated by shorthand as “2017,” or “17.”

Also note that some totals in certain tables may not sum exactly because of rounding. Dollar values are expressed in “current dollars” unless otherwise noted.

The Consumer Price Index for all Urban Consumers is applied for computation of constant-dollar salary, revenue, and expenditure data.

NEA Research has made changes in this report in terms of its table format in order to facilitate understanding of both current and historical school statistics. The report has also been simplified through the removal of tables containing data publicly available elsewhere.

Rankings 2017

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SERIES A – ENROLLMENT AND ATTENDANCE

A-1. OPERATING PUBLIC SCHOOL DISTRICTS

A-2. FALL ENROLLMENT

A-3. AVERAGE DAILY ATTENDANCE

A-4. HIGH SCHOOL GRADUATES

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A-1. OPERATING PUBLIC SCHOOL DISTRICTS

	2016		2017	
	COUNT	RANK	COUNT	RANK
Alabama	137	37	137	37
Alaska	54	46	54	46
Arizona	715	7	715	7
Arkansas	256	21	259	21
California	1,028	3	1,028	2
Colorado	178	27	178	27
Connecticut	196	25	196	25
Delaware	48	47	44	48
District of Columbia	73	43	73	43
Florida	75	42	75	42
Georgia	203	23	207	24
Hawaii	1	51	1	51
Idaho	154	32	155	32
Illinois	865	4	852	4
Indiana	423	14	402	16
Iowa	336	18	333	18
Kansas	286	20	286	20
Kentucky	173	29	173	29
Louisiana	142	34	147	34
Maine	198	24	214	23
Maryland	24	49	24	49
Massachusetts	407	15	404	15
Michigan	839	5	829	5
Minnesota	525	11	529	11
Mississippi	157	31	165	30
Missouri	557	10	556	10
Montana	406	16	406	14
Nebraska	245	22	245	22
Nevada	17	50	17	50
New Hampshire	164	30	165	31
New Jersey	702	8	702	8
New Mexico	89	40	89	40
New York	691	9	691	9
North Carolina	115	39	115	39
North Dakota	176	28	176	28
Ohio	1,041	2	1,026	3
Oklahoma	514	12	512	12
Oregon	196	26	196	26
Pennsylvania	796	6	796	6
Rhode Island	63	44	63	44
South Carolina	86	41	86	41
South Dakota	150	33	150	33
Tennessee	141	35	141	35
Texas	1,207	1	1,203	1
Utah	141	36	141	36
Vermont	360	17	360	17
Virginia	132	38	132	38
Washington	307	19	307	19
West Virginia	55	45	55	45
Wisconsin	424	13	422	13
Wyoming	48	48	48	47
United States	16,316	-	16,280	-

A-2. FALL ENROLLMENT

	2016		2017		2016-17	
	COUNT	RANK	COUNT	RANK	CHANGE (%)	RANK
Alabama	732,038	24	731,607	24	-0.1	32
Alaska	129,588	47	129,753	47	0.1	25
Arizona	1,062,764	14	1,060,273	14	-0.2	35
Arkansas	475,801	34	477,047	34	0.3	22
California	6,226,814	1	6,225,179	1	0.0	31
Colorado	899,112	18	905,019	18	0.7	16
Connecticut	531,925	30	527,169	30	-0.9	44
Delaware	136,027	45	137,996	45	1.4	5
District of Columbia	70,429	51	71,846	51	2.0	1
Florida	2,792,234	3	2,817,076	3	0.9	11
Georgia	1,756,553	7	1,764,215	7	0.4	19
Hawaii	182,486	40	181,357	40	-0.6	42
Idaho	294,471	38	298,787	38	1.5	4
Illinois	2,060,433	5	2,053,720	5	-0.3	38
Indiana	1,045,217	15	1,020,686	15	-2.3	50
Iowa	509,063	31	510,932	31	0.4	20
Kansas	491,577	33	489,795	33	-0.4	39
Kentucky	661,387	27	662,097	27	0.1	26
Louisiana	725,606	25	723,554	25	-0.3	36
Maine	181,599	41	180,767	41	-0.5	40
Maryland	879,601	20	886,221	19	0.8	13
Massachusetts	952,156	17	952,365	17	0.0	29
Michigan	1,483,645	9	1,469,287	9	-1.0	45
Minnesota	848,742	22	855,867	22	0.8	12
Mississippi	493,006	32	493,429	32	0.1	27
Missouri	885,142	19	883,879	20	-0.1	34
Montana	145,316	43	146,375	43	0.7	15
Nebraska	315,542	37	319,853	37	1.0	9
Nevada	448,142	35	448,220	35	0.0	30
New Hampshire	178,328	42	176,314	42	-1.1	47
New Jersey	1,342,685	11	1,314,857	11	-2.1	49
New Mexico	334,474	36	334,114	36	-0.1	33
New York	2,640,250	4	2,501,186	4	-5.3	51
North Carolina	1,443,770	10	1,439,292	10	-0.3	37
North Dakota	106,070	48	106,863	48	0.7	14
Ohio	1,792,382	6	1,800,329	6	0.4	17
Oklahoma	692,670	26	693,710	26	0.2	23
Oregon	576,407	29	578,947	29	0.4	18
Pennsylvania	1,724,333	8	1,716,262	8	-0.5	41
Rhode Island	139,564	44	139,644	44	0.1	28
South Carolina	740,036	23	742,535	23	0.3	21
South Dakota	130,936	46	132,520	46	1.2	6
Tennessee	969,755	16	971,009	16	0.1	24
Texas	5,284,306	2	5,343,893	2	1.1	7
Utah	635,129	28	646,888	28	1.9	3
Vermont	77,078	50	76,230	50	-1.1	46
Virginia	1,268,755	12	1,293,538	12	2.0	2
Washington	1,067,864	13	1,079,546	13	1.1	8
West Virginia	277,138	39	273,170	39	-1.4	48
Wisconsin	867,800	21	875,827	21	0.9	10
Wyoming	94,002	49	93,261	49	-0.8	43
United States	49,800,148	-	49,753,306	-	-0.1	-

A-3. AVERAGE DAILY ATTENDANCE

	2016		2017		2016-17	
	COUNT	RANK	COUNT	RANK	CHANGE (%)	RANK
Alabama	697,546	24	697,121	24	-0.1	26
Alaska	119,534	46	119,915	46	0.3	18
Arizona	962,573	15	958,611	15	-0.4	36
Arkansas	446,854	34	447,943	34	0.2	22
California	5,438,191	1	5,403,234	1	-0.6	41
Colorado	838,872	19	841,034	19	0.3	21
Connecticut	513,403	30	506,505	30	-1.3	48
Delaware	113,882	47	113,288	47	-0.5	38
District of Columbia	82,599	50	84,972	50	2.9	2
Florida	2,640,757	3	2,619,286	3	-0.8	42
Georgia	1,676,004	6	1,685,515	6	0.6	15
Hawaii	158,918	42	157,983	42	-0.6	39
Idaho	279,300	38	282,848	38	1.3	7
Illinois	1,847,596	5	1,842,608	5	-0.3	33
Indiana	973,877	14	972,524	14	-0.1	27
Iowa	468,046	32	487,685	31	4.2	1
Kansas	465,534	33	463,738	33	-0.4	35
Kentucky	622,137	28	620,692	28	-0.2	32
Louisiana	681,902	25	677,592	25	-0.6	40
Maine	171,429	41	170,644	41	-0.5	37
Maryland	825,311	20	829,773	20	0.5	16
Massachusetts	895,508	17	895,692	17	0.0	25
Michigan	1,433,209	9	1,459,669	9	1.8	5
Minnesota	811,549	21	814,812	21	0.4	17
Mississippi	481,152	31	482,445	32	0.3	20
Missouri	849,740	18	848,138	18	-0.2	31
Montana	134,509	43	134,640	43	0.1	23
Nebraska	296,774	37	285,679	37	-3.7	50
Nevada	430,136	35	434,013	35	0.9	13
New Hampshire	173,525	40	171,793	40	-1.0	45
New Jersey	1,332,360	11	1,330,045	11	-0.2	30
New Mexico	302,122	36	290,152	36	-4.0	51
New York	2,492,732	4	2,488,466	4	-0.2	29
North Carolina	1,363,364	10	1,349,804	10	-1.0	44
North Dakota	99,987	48	101,099	48	1.1	11
Ohio	1,640,778	8	1,636,327	7	-0.3	34
Oklahoma	650,036	26	649,013	26	-0.2	28
Oregon	531,055	29	532,522	29	0.3	19
Pennsylvania	1,667,322	7	1,625,003	8	-2.5	49
Rhode Island	131,190	44	131,265	44	0.1	24
South Carolina	706,837	23	711,830	23	0.7	14
South Dakota	126,616	45	129,434	45	2.2	3
Tennessee	912,773	16	923,202	16	1.1	9
Texas	4,924,589	2	5,031,972	2	2.2	4
Utah	628,882	27	639,506	27	1.7	6
Vermont	82,036	51	81,178	51	-1.0	46
Virginia	1,188,533	12	1,201,796	12	1.1	10
Washington	995,957	13	1,007,753	13	1.2	8
West Virginia	256,954	39	253,534	39	-1.3	47
Wisconsin	806,011	22	813,768	22	1.0	12
Wyoming	87,022	49	86,209	49	-0.9	43
United States	46,457,525	-	46,524,270	-	0.1	-

A-4. HIGH SCHOOL GRADUATES

	2016		2017		2016-17	
	COUNT	RANK	COUNT	RANK	CHANGE (%)	RANK
Alabama	50,366	22	48,174	24	-4.4	50
Alaska	8,108	46	8,022	46	-1.1	40
Arizona	65,740	15	63,730	15	-3.1	46
Arkansas	30,873	33	31,333	33	1.5	13
California	420,140	1	415,710	1	-1.1	39
Colorado	49,842	23	51,304	22	2.9	2
Connecticut	36,650	29	36,520	29	-0.4	33
Delaware	8,581	45	8,534	45	-0.5	35
District of Columbia	3,910	51	3,830	51	-2.0	44
Florida	163,305	4	166,962	4	2.2	7
Georgia	107,118	8	109,560	8	2.3	6
Hawaii	12,223	42	12,363	41	1.1	18
Idaho	17,029	39	16,776	39	-1.5	43
Illinois	136,900	5	137,350	5	0.3	25
Indiana	67,954	14	68,731	14	1.1	19
Iowa	33,003	31	33,171	31	0.5	22
Kansas	32,146	32	32,827	32	2.1	8
Kentucky	44,777	25	45,306	25	1.2	17
Louisiana	40,041	26	40,767	27	1.8	11
Maine	12,413	41	12,253	42	-1.3	42
Maryland	58,138	20	57,740	19	-0.7	36
Massachusetts	74,045	13	74,045	13	0.0	27
Michigan	96,784	10	96,464	10	-0.3	32
Minnesota	54,024	21	53,900	21	-0.2	31
Mississippi	25,890	34	26,070	34	0.7	21
Missouri	61,573	18	61,248	17	-0.5	34
Montana	9,316	44	9,312	44	0.0	30
Nebraska	20,533	36	20,817	36	1.4	15
Nevada	22,490	35	22,860	35	1.6	12
New Hampshire	13,423	40	13,423	40	0.0	28
New Jersey	95,400	11	94,520	11	-0.9	38
New Mexico	18,553	37	18,320	37	-1.3	41
New York	184,639	3	186,894	3	1.2	16
North Carolina	100,947	9	102,946	9	2.0	10
North Dakota	7,040	48	7,070	48	0.4	24
Ohio	120,948	7	121,000	6	0.0	26
Oklahoma	39,860	27	40,850	26	2.5	5
Oregon	35,553	30	35,731	30	0.5	23
Pennsylvania	125,051	6	120,300	7	-3.8	47
Rhode Island	10,150	43	10,250	43	0.9	20
South Carolina	45,542	24	48,464	23	6.4	1
South Dakota	7,902	47	8,018	47	1.5	14
Tennessee	64,079	17	61,609	16	-3.9	48
Texas	324,311	2	332,419	2	2.5	4
Utah	37,869	28	38,948	28	2.8	3
Vermont	6,170	49	6,300	49	2.1	9
Virginia	90,191	12	86,531	12	-4.1	49
Washington	64,126	16	60,382	18	-5.8	51
West Virginia	18,163	38	18,004	38	-0.9	37
Wisconsin	58,989	19	57,322	20	-2.8	45
Wyoming	5,612	50	5,612	50	0.0	29
United States	3,238,440	-	3,240,592	-	0.1	-

SERIES B -- FACULTY

B-1. NUMBER OF INSTRUCTIONAL STAFF

B-2. NUMBER OF TEACHERS

B-3. STUDENTS ENROLLED PER TEACHER

B-4. STUDENTS IN AVERAGE DAILY ATTENDANCE PER TEACHER

B-5. AVERAGE SALARY OF INSTRUCTIONAL STAFF

B-6. AVERAGE SALARY OF TEACHERS

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B-1. NUMBER OF INSTRUCTIONAL STAFF

	2016		2017		2016-17	
	COUNT	RANK	COUNT	RANK	CHANGE (%)	RANK
Alabama	53,223	24	53,444	24	0.4	26
Alaska	9,052	49	9,517	48	5.0	1
Arizona	51,398	25	50,449	26	-1.8	46
Arkansas	36,171	31	36,477	31	0.8	20
California	308,131	2	308,408	2	0.1	31
Colorado	66,154	18	67,114	19	1.4	14
Connecticut	50,814	26	51,020	25	0.4	27
Delaware	10,122	46	10,441	45	3.2	5
District of Columbia	5,743	51	5,783	51	0.7	23
Florida	192,680	4	193,904	4	0.6	25
Georgia	130,398	9	132,652	9	1.7	10
Hawaii	12,522	42	12,439	42	-0.7	40
Idaho	17,541	40	18,373	39	4.7	2
Illinois	137,471	6	137,211	6	-0.2	34
Indiana	69,257	17	69,062	17	-0.3	36
Iowa	41,667	29	41,818	29	0.4	29
Kansas	38,571	30	38,613	30	0.1	30
Kentucky	47,054	28	47,517	28	1.0	17
Louisiana	59,914	21	59,578	22	-0.6	39
Maine	17,574	39	17,709	40	0.8	22
Maryland	73,545	16	74,182	16	0.9	19
Massachusetts	82,655	14	82,982	14	0.4	28
Michigan	99,405	12	99,155	12	-0.3	35
Minnesota	58,428	23	58,892	23	0.8	21
Mississippi	35,748	32	35,568	32	-0.5	38
Missouri	83,339	13	84,164	13	1.0	16
Montana	11,943	43	12,283	43	2.8	6
Nebraska	27,438	35	27,917	35	1.7	9
Nevada	22,240	38	22,244	37	0.0	33
New Hampshire	16,687	41	16,696	41	0.1	32
New Jersey	136,016	7	135,452	8	-0.4	37
New Mexico	24,102	36	23,749	36	-1.5	43
New York	230,966	3	233,403	3	1.1	15
North Carolina	110,043	11	108,055	11	-1.8	45
North Dakota	9,774	47	9,574	47	-2.0	47
Ohio	141,203	5	142,180	5	0.7	24
Oklahoma	49,754	27	48,294	27	-2.9	49
Oregon	32,596	34	33,413	34	2.5	8
Pennsylvania	134,589	8	136,890	7	1.7	12
Rhode Island	10,548	44	10,126	46	-4.0	50
South Carolina	59,493	22	60,059	20	1.0	18
South Dakota	10,397	45	10,576	44	1.7	11
Tennessee	77,616	15	79,646	15	2.6	7
Texas	395,320	1	401,514	1	1.6	13
Utah	33,759	33	34,907	33	3.4	3
Vermont	9,283	48	9,183	49	-1.1	42
Virginia	121,517	10	118,059	10	-2.8	48
Washington	65,692	19	67,836	18	3.3	4
West Virginia	22,416	37	22,059	38	-1.6	44
Wisconsin	62,986	20	59,866	21	-5.0	51
Wyoming	8,389	50	8,300	50	-1.1	41
United States	3,613,364	-	3,628,753	-	0.4	-

B-2. NUMBER OF TEACHERS

	2016		2017		2016-17	
	COUNT	RANK	COUNT	RANK	CHANGE (%)	RANK
Alabama	46,060	23	46,287	23	0.5	23
Alaska	8,204	48	8,716	46	6.2	1
Arizona	46,010	24	45,108	24	-2.0	45
Arkansas	31,116	32	31,401	32	0.9	19
California	276,322	2	277,585	2	0.5	24
Colorado	54,691	20	55,298	19	1.1	15
Connecticut	41,728	27	41,814	26	0.2	26
Delaware	9,011	45	9,278	45	3.0	5
District of Columbia	4,950	51	4,958	51	0.2	28
Florida	143,352	4	143,383	4	0.0	29
Georgia	112,157	8	113,882	7	1.5	13
Hawaii	10,840	42	10,768	42	-0.7	37
Idaho	15,306	39	15,985	39	4.4	2
Illinois	123,440	5	122,997	5	-0.4	34
Indiana	60,046	17	59,657	18	-0.6	36
Iowa	35,811	29	36,056	29	0.7	22
Kansas	34,340	30	34,406	30	0.2	27
Kentucky	40,847	28	40,692	28	-0.4	35
Louisiana	45,386	25	44,693	25	-1.5	43
Maine	14,972	40	15,105	40	0.9	20
Maryland	60,053	16	60,306	16	0.4	25
Massachusetts	72,309	14	72,090	14	-0.3	32
Michigan	84,779	12	84,505	12	-0.3	33
Minnesota	53,019	21	53,415	21	0.7	21
Mississippi	32,056	31	32,020	31	-0.1	31
Missouri	74,001	13	74,727	13	1.0	18
Montana	10,334	43	10,646	43	3.0	4
Nebraska	24,414	35	24,878	35	1.9	8
Nevada	17,458	38	17,335	38	-0.7	38
New Hampshire	14,769	41	14,760	41	-0.1	30
New Jersey	112,377	7	111,497	9	-0.8	39
New Mexico	21,628	36	21,357	36	-1.3	42
New York	208,682	3	210,791	3	1.0	17
North Carolina	94,421	11	92,146	11	-2.4	47
North Dakota	8,464	47	8,260	48	-2.4	48
Ohio	111,902	9	113,335	8	1.3	14
Oklahoma	42,435	26	41,294	27	-2.7	49
Oregon	28,896	33	29,561	33	2.3	7
Pennsylvania	117,043	6	118,946	6	1.6	11
Rhode Island	8,995	46	8,578	47	-4.6	51
South Carolina	49,920	22	50,440	22	1.0	16
South Dakota	9,436	44	9,604	44	1.8	9
Tennessee	64,927	15	66,064	15	1.8	10
Texas	347,351	1	352,809	1	1.6	12
Utah	27,743	34	28,750	34	3.6	3
Vermont	8,118	49	8,030	49	-1.1	41
Virginia	104,114	10	101,699	10	-2.3	46
Washington	57,952	18	59,666	17	3.0	6
West Virginia	19,489	37	19,148	37	-1.7	44
Wisconsin	56,937	19	54,401	20	-4.5	50
Wyoming	7,531	50	7,461	50	-0.9	40
United States	3,106,142	-	3,116,588	-	0.3	-

B-3. STUDENTS ENROLLED PER TEACHER

	2016		2017		2016-17	
	COUNT	RANK	COUNT	RANK	CHANGE (%)	RANK
Alabama	15.89	19	15.81	21	-0.5	27
Alaska	15.80	20	14.89	28	-5.8	50
Arizona	23.10	2	23.51	2	1.8	8
Arkansas	15.29	25	15.19	26	-0.6	31
California	22.53	4	22.43	4	-0.5	26
Colorado	16.44	13	16.37	14	-0.4	25
Connecticut	12.75	42	12.61	44	-1.1	37
Delaware	15.10	29	14.87	29	-1.5	41
District of Columbia	14.23	35	14.49	33	1.8	7
Florida	19.48	6	19.65	5	0.9	11
Georgia	15.66	21	15.49	24	-1.1	36
Hawaii	16.83	11	16.84	11	0.0	20
Idaho	19.24	7	18.69	7	-2.8	49
Illinois	16.69	12	16.70	13	0.0	21
Indiana	17.41	10	17.11	10	-1.7	43
Iowa	14.22	37	14.17	37	-0.3	23
Kansas	14.31	34	14.24	36	-0.6	28
Kentucky	16.19	15	16.27	16	0.5	13
Louisiana	15.99	18	16.19	17	1.3	9
Maine	12.13	47	11.97	46	-1.3	40
Maryland	14.65	33	14.70	32	0.3	14
Massachusetts	13.17	40	13.21	40	0.3	15
Michigan	17.50	9	17.39	9	-0.6	30
Minnesota	16.01	17	16.02	19	0.1	19
Mississippi	15.38	24	15.41	25	0.2	17
Missouri	11.96	49	11.83	49	-1.1	38
Montana	14.06	38	13.75	39	-2.2	48
Nebraska	12.92	41	12.82	42	-0.8	34
Nevada	25.67	1	25.86	1	0.7	12
New Hampshire	12.07	48	11.95	47	-1.1	35
New Jersey	11.95	50	11.79	50	-1.3	39
New Mexico	15.46	23	15.64	22	1.2	10
New York	12.65	43	11.87	48	-6.2	51
North Carolina	15.29	26	15.62	23	2.2	6
North Dakota	12.53	44	12.94	41	3.2	4
Ohio	16.02	16	15.89	20	-0.8	33
Oklahoma	16.32	14	16.80	12	2.9	5
Oregon	19.95	5	19.58	6	-1.8	46
Pennsylvania	14.73	32	14.43	34	-2.1	47
Rhode Island	15.52	22	16.28	15	4.9	2
South Carolina	14.82	31	14.72	30	-0.7	32
South Dakota	13.86	39	13.80	38	-0.6	29
Tennessee	14.94	30	14.70	31	-1.6	42
Texas	15.21	28	15.15	27	-0.4	24
Utah	22.89	3	22.50	3	-1.7	44
Vermont	9.49	51	9.49	51	0.0	22
Virginia	12.19	46	12.72	43	4.4	3
Washington	18.43	8	18.09	8	-1.8	45
West Virginia	14.22	36	14.27	35	0.3	16
Wisconsin	15.24	27	16.10	18	5.6	1
Wyoming	12.48	45	12.50	45	0.1	18
United States	16.03	-	15.86	-	-0.4	-

B-4. STUDENTS IN AVERAGE DAILY ATTENDANCE PER TEACHER

	2016		2017		2016-17	
	COUNT	RANK	COUNT	RANK	CHANGE (%)	RANK
Alabama	15.14	16	15.06	19	-0.6	28
Alaska	14.57	24	13.76	31	-5.6	51
Arizona	20.92	3	21.25	3	1.6	10
Arkansas	14.36	26	14.27	26	-0.7	31
California	19.68	4	19.47	4	-1.1	36
Colorado	15.34	12	15.21	16	-0.8	33
Connecticut	12.30	41	12.11	42	-1.5	41
Delaware	12.64	39	12.21	41	-3.4	48
District of Columbia	16.89	10	17.14	9	2.7	6
Florida	18.42	5	18.27	5	-0.8	32
Georgia	14.94	20	14.80	22	-1.0	35
Hawaii	14.66	22	14.67	23	0.1	23
Idaho	18.25	7	17.69	7	-3.0	47
Illinois	14.97	19	14.98	20	0.1	22
Indiana	16.22	11	16.30	11	0.5	15
Iowa	13.07	37	13.53	34	3.5	5
Kansas	13.56	34	13.48	35	-0.6	29
Kentucky	15.23	15	15.25	15	0.1	20
Louisiana	15.02	17	15.16	17	0.9	12
Maine	11.45	49	11.30	50	-1.3	39
Maryland	13.74	33	13.76	30	0.1	21
Massachusetts	12.38	40	12.42	39	0.3	19
Michigan	16.91	9	17.27	8	2.2	8
Minnesota	15.31	14	15.25	14	-0.3	27
Mississippi	15.01	18	15.07	18	0.4	18
Missouri	11.48	48	11.35	49	-1.2	37
Montana	13.02	38	12.65	38	-2.8	46
Nebraska	12.16	42	11.48	48	-5.5	50
Nevada	24.64	1	25.04	1	1.6	9
New Hampshire	11.75	46	11.64	46	-0.9	34
New Jersey	11.86	44	11.93	43	0.6	13
New Mexico	13.97	32	13.59	33	-2.7	45
New York	11.95	43	11.81	45	-1.2	38
North Carolina	14.44	25	14.65	24	1.4	11
North Dakota	11.81	45	12.24	40	3.6	3
Ohio	14.66	21	14.44	25	-1.5	40
Oklahoma	15.32	13	15.72	12	2.6	7
Oregon	18.38	6	18.01	6	-2.0	44
Pennsylvania	14.25	27	13.66	32	-4.1	49
Rhode Island	14.58	23	15.30	13	4.9	2
South Carolina	14.16	29	14.11	28	-0.3	26
South Dakota	13.42	35	13.40	36	0.4	16
Tennessee	14.06	31	13.97	29	-0.6	30
Texas	14.18	28	14.26	27	0.6	14
Utah	22.67	2	22.24	2	-1.9	43
Vermont	10.11	51	10.11	51	0.0	24
Virginia	11.42	50	11.82	44	3.5	4
Washington	17.19	8	16.89	10	-1.7	42
West Virginia	13.18	36	13.24	37	0.4	17
Wisconsin	14.16	30	14.96	21	5.7	1
Wyoming	11.56	47	11.55	47	0.0	25
United States	14.96	-	14.93	-	-0.2	-

B-5. AVERAGE SALARY OF INSTRUCTIONAL STAFF

	2016		2017		2016-17	
	SALARY (\$)	RANK	SALARY (\$)	RANK	CHANGE (%)	RANK
Alabama	50,513	40	52,422	39	3.8	3
Alaska	67,590	9	68,104	10	0.8	40
Arizona	47,218	49	47,403	48	0.4	43
Arkansas	51,515	36	51,595	40	0.2	46
California	77,179	2	79,128	2	2.5	15
Colorado	52,736	31	53,768	31	2.0	24
Connecticut	72,013	7	73,147	7	1.6	32
Delaware	64,193	12	64,398	14	0.3	44
District of Columbia	73,991	4	75,691	4	2.3	18
Florida	48,179	45	48,107	47	-0.1	50
Georgia	56,814	22	58,284	21	2.6	14
Hawaii	56,049	24	56,651	25	1.1	37
Idaho	48,882	43	50,077	43	2.4	17
Illinois	63,475	14	64,933	13	2.3	19
Indiana	53,645	30	54,306	30	1.2	35
Iowa	56,923	21	58,229	22	2.3	20
Kansas	48,837	44	50,531	42	3.5	4
Kentucky	54,663	28	54,918	29	0.5	42
Louisiana	58,729	18	58,331	20	-0.7	51
Maine	52,394	33	53,079	35	1.3	34
Maryland	70,279	8	72,281	8	2.8	9
Massachusetts	76,522	3	78,100	3	2.1	23
Michigan	61,875	15	62,287	15	0.7	41
Minnesota	66,157	11	67,807	11	2.5	16
Mississippi	44,196	50	44,335	51	0.3	45
Missouri	50,232	41	50,949	41	1.4	33
Montana	54,385	29	55,842	27	2.7	10
Nebraska	51,514	37	52,462	37	1.8	25
Nevada	60,883	16	61,346	16	0.8	39
New Hampshire	56,616	23	57,522	24	1.6	29
New Jersey	73,044	6	73,747	6	1.0	38
New Mexico	49,030	42	49,811	45	1.6	31
New York	79,767	1	82,064	1	2.9	8
North Carolina	47,941	46	49,970	44	4.2	2
North Dakota	51,598	35	53,340	34	3.4	5
Ohio	55,749	25	57,570	23	3.3	7
Oklahoma	47,326	48	47,322	49	0.0	48
Oregon	63,539	13	65,204	12	2.6	13
Pennsylvania	67,012	10	68,148	9	1.7	28
Rhode Island	73,631	5	75,254	5	2.2	22
South Carolina	51,508	38	52,858	36	2.6	12
South Dakota	43,765	51	48,593	46	11.0	1
Tennessee	51,110	39	52,455	38	2.6	11
Texas	55,126	27	55,743	28	1.1	36
Utah	55,316	26	56,581	26	2.3	21
Vermont	52,535	32	53,372	33	1.6	30
Virginia	51,706	34	53,424	32	3.3	6
Washington	57,436	20	58,423	19	1.7	27
West Virginia	47,337	47	47,292	50	-0.1	49
Wisconsin	58,485	19	59,561	18	1.8	26
Wyoming	60,328	17	60,379	17	0.1	47
United States	60,206	-	61,386	-	2.0	-

B-6. AVERAGE SALARY OF TEACHERS

	2016		2017		2016-17	
	SALARY (\$)	RANK	SALARY (\$)	RANK	CHANGE (%)	RANK
Alabama	48,518	38	50,391	35	3.9	3
Alaska	67,443	7	68,138	8	1.0	34
Arizona	47,218	43	47,403	44	0.4	45
Arkansas	48,218	39	48,304	42	0.2	47
California	77,179	2	79,128	2	2.5	13
Colorado	51,233	30	51,808	31	1.1	32
Connecticut	72,013	5	73,147	5	1.6	25
Delaware	59,960	14	60,214	14	0.4	41
District of Columbia	73,991	4	75,692	4	2.3	18
Florida	46,612	46	47,267	45	1.4	26
Georgia	54,190	23	55,532	23	2.5	15
Hawaii	56,049	20	56,651	21	1.1	33
Idaho	46,122	47	47,504	43	3.0	8
Illinois	63,475	11	64,933	11	2.3	19
Indiana	53,645	26	54,308	26	1.2	30
Iowa	54,386	22	55,647	22	2.3	17
Kansas	47,755	42	49,422	40	3.5	4
Kentucky	52,134	27	52,338	29	0.4	46
Louisiana	49,745	34	50,000	37	0.5	40
Maine	50,498	33	51,077	33	1.1	31
Maryland	66,456	8	68,357	7	2.9	10
Massachusetts	76,522	3	78,100	3	2.1	20
Michigan	61,875	12	62,287	12	0.7	39
Minnesota	56,913	17	57,346	20	0.8	36
Mississippi	42,744	50	42,925	51	0.4	42
Missouri	47,959	40	48,618	41	1.4	27
Montana	51,034	32	51,422	32	0.8	38
Nebraska	51,386	29	52,338	30	1.9	21
Nevada	56,943	16	57,376	18	0.8	37
New Hampshire	56,616	18	57,522	17	1.6	24
New Jersey	69,330	6	69,623	6	0.4	44
New Mexico	47,163	44	47,122	47	-0.1	50
New York	79,152	1	81,902	1	3.5	5
North Carolina	47,941	41	49,970	39	4.2	2
North Dakota	51,223	31	52,968	27	3.4	6
Ohio	56,441	19	58,202	15	3.1	7
Oklahoma	45,276	49	45,292	50	0.0	49
Oregon	60,395	13	61,862	13	2.4	16
Pennsylvania	65,151	10	66,265	10	1.7	22
Rhode Island	66,197	9	66,477	9	0.4	43
South Carolina	48,769	37	50,000	38	2.5	14
South Dakota	42,025	51	46,979	48	11.8	1
Tennessee	48,817	36	50,099	36	2.6	12
Texas	51,890	28	52,575	28	1.3	29
Utah	46,887	45	47,244	46	0.8	35
Vermont	55,726	21	57,349	19	2.9	9
Virginia	49,690	35	51,049	34	2.7	11
Washington	53,701	25	54,433	25	1.4	28
West Virginia	45,622	48	45,555	49	-0.1	51
Wisconsin	54,115	24	54,998	24	1.6	23
Wyoming	58,140	15	58,187	16	0.1	48
United States	58,479	-	59,660	-	2.0	-

SERIES C -- SCHOOL REVENUES

C-1. PUBLIC SCHOOL REVENUE PER STUDENT IN FALL ENROLLMENT

C-2. PUBLIC SCHOOL REVENUE PER STUDENT IN AVERAGE DAILY ATTENDANCE

C-3. PERCENTAGE OF REVENUE FROM LOCAL GOVERNMENT

C-4. PERCENTAGE OF REVENUE FROM STATE GOVERNMENT

C-5. PERCENTAGE OF REVENUE FROM FEDERAL GOVERNMENT

C-6. LOCAL REVENUE AS A PERCENTAGE OF COMBINED STATE & LOCAL REVENUE

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C-1. PUBLIC SCHOOL REVENUE PER STUDENT IN FALL ENROLLMENT

	2016		2017	
	REVENUE (\$)	RANK	REVENUE (\$)	RANK
Alabama	10,300	42	9,232	46
Alaska	21,653	5	22,292	4
Arizona	8,080	50	7,932	50
Arkansas	11,215	37	11,313	35
California	10,484	41	10,439	40
Colorado	11,393	35	11,454	34
Connecticut	21,431	6	22,257	5
Delaware	16,471	12	14,984	17
District of Columbia	35,659	1	36,702	1
Florida	9,587	44	9,562	44
Georgia	11,231	36	9,676	43
Hawaii	14,926	17	15,116	16
Idaho	7,792	51	7,709	51
Illinois	13,837	18	13,950	19
Indiana	12,186	30	12,722	25
Iowa	12,602	25	13,011	23
Kansas	12,407	28	12,647	27
Kentucky	11,500	34	11,629	33
Louisiana	12,461	27	12,720	26
Maine	16,121	14	16,477	13
Maryland	16,302	13	16,840	12
Massachusetts	18,910	8	18,981	8
Michigan	11,505	33	11,707	32
Minnesota	14,993	16	15,265	15
Mississippi	9,233	46	9,290	45
Missouri	12,551	26	12,069	30
Montana	10,843	40	10,861	39
Nebraska	11,605	32	11,069	37
Nevada	9,056	47	8,965	48
New Hampshire	16,937	10	17,561	9
New Jersey	21,243	7	22,101	6
New Mexico	11,804	31	11,932	31
New York	23,712	2	25,446	2
North Carolina	9,675	43	10,259	41
North Dakota	13,196	20	13,236	21
Ohio	12,770	24	13,102	22
Oklahoma	9,052	48	9,219	47
Oregon	13,136	21	13,638	20
Pennsylvania	16,674	11	16,957	11
Rhode Island	17,267	9	17,445	10
South Carolina	12,365	29	12,645	28
South Dakota	11,165	38	11,243	36
Tennessee	9,518	45	10,096	42
Texas	10,986	39	10,952	38
Utah	8,500	49	8,592	49
Vermont	22,371	3	23,149	3
Virginia	12,868	23	12,322	29
Washington	13,713	19	13,992	18
West Virginia	15,038	15	15,614	14
Wisconsin	12,940	22	12,824	24
Wyoming	21,756	4	20,733	7
United States	12,995	-	12,998	-

C-2. PUBLIC SCHOOL REVENUE PER STUDENT IN AVERAGE DAILY ATTENDANCE

	2016		2017	
	REVENUE (\$)	RANK	REVENUE (\$)	RANK
Alabama	10,809	42	9,688	46
Alaska	23,475	4	24,120	3
Arizona	8,921	49	8,773	49
Arkansas	11,941	36	12,048	35
California	12,004	35	12,027	36
Colorado	12,211	34	12,326	34
Connecticut	22,204	5	23,165	4
Delaware	19,674	9	18,252	10
District of Columbia	30,405	1	31,033	1
Florida	10,137	44	10,284	43
Georgia	11,771	39	10,127	44
Hawaii	17,139	14	17,352	15
Idaho	8,215	51	8,144	51
Illinois	15,431	19	15,549	18
Indiana	13,079	28	13,352	28
Iowa	13,706	25	13,631	25
Kansas	13,101	27	13,358	27
Kentucky	12,225	33	12,404	32
Louisiana	13,259	26	13,583	26
Maine	17,078	15	17,454	14
Maryland	17,374	12	17,966	12
Massachusetts	20,106	8	20,182	8
Michigan	11,910	37	11,784	38
Minnesota	15,680	17	16,034	17
Mississippi	9,460	47	9,501	47
Missouri	13,074	29	12,578	31
Montana	11,714	40	11,808	37
Nebraska	12,339	32	12,355	33
Nevada	9,435	48	9,258	48
New Hampshire	17,406	11	18,023	11
New Jersey	21,408	6	21,849	6
New Mexico	13,068	30	13,740	24
New York	25,116	2	25,576	2
North Carolina	10,246	43	10,939	41
North Dakota	13,999	21	13,991	22
Ohio	13,949	22	14,415	21
Oklahoma	9,646	46	9,854	45
Oregon	14,257	20	14,827	20
Pennsylvania	17,244	13	17,909	13
Rhode Island	18,370	10	18,559	9
South Carolina	12,945	31	13,190	30
South Dakota	11,546	41	11,511	40
Tennessee	10,113	45	10,619	42
Texas	11,789	38	11,631	39
Utah	8,585	50	8,692	50
Vermont	21,019	7	21,738	7
Virginia	13,737	24	13,263	29
Washington	14,703	19	14,968	19
West Virginia	16,219	16	16,823	16
Wisconsin	13,932	23	13,802	23
Wyoming	23,501	3	22,429	5
United States	13,834	-	13,900	-

C-3. PERCENTAGE OF REVENUE FROM LOCAL GOVERNMENT

	2016		2017	
	REVENUE (%)	RANK	REVENUE (%)	RANK
Alabama	34.0	34	33.9	34
Alaska	24.6	47	25.0	47
Arizona	45.3	23	46.0	23
Arkansas	37.7	32	38.2	31
California	32.7	38	33.1	38
Colorado	49.0	17	49.0	18
Connecticut	55.0	11	54.4	12
Delaware	31.2	40	32.6	39
District of Columbia	92.0	1	92.4	1
Florida	47.1	22	46.2	22
Georgia	45.2	24	45.4	24
Hawaii	2.1	51	1.9	51
Idaho	21.5	48	21.8	48
Illinois	66.9	2	68.2	2
Indiana	32.0	39	31.1	41
Iowa	38.0	31	37.9	32
Kansas	27.3	46	27.3	43
Kentucky	33.6	35	33.8	35
Louisiana	44.6	25	45.0	25
Maine	48.0	19	48.2	19
Maryland	50.5	15	50.7	16
Massachusetts	57.1	5	56.8	8
Michigan	27.6	44	27.2	44
Minnesota	27.5	45	27.0	45
Mississippi	33.3	37	33.8	37
Missouri	58.6	4	58.5	4
Montana	33.6	36	33.8	36
Nebraska	56.0	8	57.4	6
Nevada	52.6	13	51.6	14
New Hampshire	61.0	3	61.9	3
New Jersey	55.4	10	55.3	11
New Mexico	16.7	49	17.7	49
New York	56.8	6	58.0	5
North Carolina	30.3	41	31.9	40
North Dakota	50.0	16	50.2	17
Ohio	47.7	20	48.1	20
Oklahoma	40.2	29	41.0	28
Oregon	41.7	27	41.7	27
Pennsylvania	56.4	7	56.9	7
Rhode Island	52.5	14	52.3	13
South Carolina	43.3	26	43.3	26
South Dakota	55.8	9	56.8	9
Tennessee	40.9	28	39.8	29
Texas	48.7	18	51.3	15
Utah	39.1	30	39.6	30
Vermont	4.1	50	4.7	50
Virginia	54.4	12	55.6	10
Washington	29.5	42	29.7	42
West Virginia	28.1	43	25.0	46
Wisconsin	47.1	21	47.5	21
Wyoming	36.5	33	34.8	33
United States	45.8	-	46.1	-

C-4. PERCENTAGE OF REVENUE FROM STATE GOVERNMENT

	2016		2017	
	REVENUE (%)	RANK	REVENUE (%)	RANK
Alabama	55.0	16	54.9	17
Alaska	60.0	9	59.7	9
Arizona	39.0	38	38.6	39
Arkansas	50.6	21	50.2	21
California	57.7	13	58.0	13
Colorado	43.8	30	43.8	29
Connecticut	41.4	35	42.2	33
Delaware	59.8	10	56.4	16
District of Columbia	-	51	-	51
Florida	40.5	36	42.0	35
Georgia	45.4	28	43.4	30
Hawaii	86.0	2	86.1	2
Idaho	67.7	4	68.5	3
Illinois	24.8	50	24.0	50
Indiana	58.3	12	59.1	10
Iowa	56.3	15	56.5	15
Kansas	64.8	7	64.7	7
Kentucky	54.7	17	54.6	18
Louisiana	42.9	32	42.3	32
Maine	36.7	44	35.9	45
Maryland	43.3	31	42.8	31
Massachusetts	37.9	43	38.5	40
Michigan	65.1	6	65.9	6
Minnesota	66.8	5	68.1	4
Mississippi	47.1	26	46.9	26
Missouri	32.7	48	33.0	47
Montana	52.2	19	52.6	19
Nebraska	38.1	41	36.0	44
Nevada	36.3	45	37.0	42
New Hampshire	33.3	47	32.5	48
New Jersey	40.4	37	40.9	36
New Mexico	69.8	3	67.4	5
New York	38.0	42	37.3	41
North Carolina	58.8	11	57.7	14
North Dakota	42.0	33	42.1	34
Ohio	44.5	29	44.3	28
Oklahoma	48.3	23	47.9	24
Oregon	50.9	20	51.0	20
Pennsylvania	35.3	46	35.2	46
Rhode Island	38.8	40	39.3	38
South Carolina	47.2	25	47.7	25
South Dakota	30.4	49	30.3	49
Tennessee	47.3	24	48.4	23
Texas	42.0	34	39.4	37
Utah	49.3	22	49.0	22
Vermont	89.4	1	89.2	1
Virginia	38.9	39	36.7	43
Washington	63.0	8	63.5	8
West Virginia	54.7	18	58.0	12
Wisconsin	45.9	27	46.1	27
Wyoming	57.5	14	59.0	11
United States	45.9	-	45.6	-

C-5. PERCENTAGE OF REVENUE FROM FEDERAL GOVERNMENT

	2016		2017	
	REVENUE (%)	RANK	REVENUE (%)	RANK
Alabama	11.0	18	11.2	18
Alaska	15.4	4	15.3	5
Arizona	15.7	3	15.4	4
Arkansas	11.7	13	11.6	14
California	9.7	21	8.9	26
Colorado	7.1	38	7.1	37
Connecticut	3.6	51	3.5	51
Delaware	9.0	26	11.0	20
District of Columbia	8.0	31	7.6	34
Florida	12.4	10	11.7	12
Georgia	9.5	24	11.2	17
Hawaii	11.9	11	11.9	10
Idaho	10.8	20	9.8	23
Illinois	8.3	29	7.9	31
Indiana	9.7	22	9.8	22
Iowa	5.7	46	5.6	46
Kansas	8.0	33	8.0	29
Kentucky	11.7	14	11.6	13
Louisiana	12.6	9	12.7	9
Maine	15.3	5	15.9	3
Maryland	6.2	42	6.5	41
Massachusetts	5.0	49	4.7	49
Michigan	7.3	37	6.9	38
Minnesota	5.6	47	4.9	47
Mississippi	19.6	1	19.4	1
Missouri	8.7	28	8.4	27
Montana	14.2	6	13.7	7
Nebraska	6.0	44	6.5	40
Nevada	11.2	17	11.4	15
New Hampshire	5.8	45	5.6	45
New Jersey	4.2	50	3.8	50
New Mexico	13.5	8	14.8	6
New York	5.2	48	4.7	48
North Carolina	10.9	19	10.4	21
North Dakota	8.0	32	7.7	32
Ohio	7.8	34	7.5	35
Oklahoma	11.5	16	11.1	19
Oregon	7.4	36	7.3	36
Pennsylvania	8.3	30	7.9	30
Rhode Island	8.8	27	8.4	28
South Carolina	9.6	23	9.0	25
South Dakota	13.8	7	12.9	8
Tennessee	11.7	12	11.8	11
Texas	9.3	25	9.4	24
Utah	11.6	15	11.4	16
Vermont	6.5	41	6.1	43
Virginia	6.7	40	7.7	33
Washington	7.5	35	6.7	39
West Virginia	17.3	2	16.9	2
Wisconsin	7.0	39	6.4	42
Wyoming	6.0	43	6.1	44
United States	8.5	-	8.3	-

C-6. LOCAL REVENUE AS A PERCENTAGE OF COMBINED STATE & LOCAL REVENUE

	2016		2017	
	REVENUE (%)	RANK	REVENUE (%)	RANK
Alabama	38.2	36	38.2	36
Alaska	29.1	47	29.5	45
Arizona	53.7	19	54.3	18
Arkansas	42.7	31	43.2	31
California	36.2	38	36.3	39
Colorado	52.8	21	52.8	20
Connecticut	57.1	14	56.3	16
Delaware	34.3	40	36.7	38
District of Columbia	100.0	1	100.0	1
Florida	53.8	18	52.4	21
Georgia	49.9	25	51.1	24
Hawaii	2.4	51	2.2	51
Idaho	24.1	48	24.1	48
Illinois	73.0	2	74.0	2
Indiana	35.5	39	34.5	41
Iowa	40.3	33	40.1	33
Kansas	29.6	45	29.7	44
Kentucky	38.1	37	38.2	35
Louisiana	51.0	23	51.6	23
Maine	56.7	15	57.3	13
Maryland	53.9	17	54.2	19
Massachusetts	60.1	7	59.6	10
Michigan	29.8	44	29.2	46
Minnesota	29.2	46	28.4	47
Mississippi	41.4	32	41.9	32
Missouri	64.2	5	63.9	5
Montana	39.2	34	39.1	34
Nebraska	59.5	9	61.4	7
Nevada	59.2	10	58.3	11
New Hampshire	64.7	4	65.5	3
New Jersey	57.8	12	57.5	12
New Mexico	19.3	49	20.8	49
New York	59.9	8	60.8	8
North Carolina	34.0	41	35.6	40
North Dakota	54.3	16	54.4	17
Ohio	51.7	22	52.1	22
Oklahoma	45.4	28	46.1	27
Oregon	45.0	29	45.0	29
Pennsylvania	61.5	6	61.7	6
Rhode Island	57.5	13	57.1	14
South Carolina	47.8	26	47.6	26
South Dakota	64.7	3	65.2	4
Tennessee	46.4	27	45.1	28
Texas	53.7	20	56.6	15
Utah	44.3	30	44.7	30
Vermont	4.4	50	5.0	50
Virginia	58.3	11	60.2	9
Washington	31.9	43	31.9	42
West Virginia	33.9	42	30.1	43
Wisconsin	50.7	24	50.8	25
Wyoming	38.8	35	37.1	37
United States	49.8	-	50.2	-

SERIES D — SCHOOL EXPENDITURES

D-1. CURRENT EXPENDITURES PER STUDENT IN FALL ENROLLMENT

D-2. CURRENT EXPENDITURES PER STUDENT IN AVERAGE DAILY ATTENDANCE

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D-1. CURRENT EXPENDITURES PER STUDENT IN FALL ENROLLMENT

	2016		2017	
	EXPENDITURE (\$)	RANK	EXPENDITURE (\$)	RANK
Alabama	9,293	39	9,238	40
Alaska	20,483	3	21,261	3
Arizona	7,566	48	7,501	48
Arkansas	9,769	35	9,871	35
California	9,429	38	9,685	36
Colorado	10,807	26	10,865	27
Connecticut	20,049	4	20,861	4
Delaware	15,726	9	16,350	10
District of Columbia	24,772	1	25,025	1
Florida	9,054	40	9,110	41
Georgia	9,936	34	10,010	33
Hawaii	11,800	17	11,964	17
Idaho	6,800	51	6,761	51
Illinois	13,456	15	13,875	15
Indiana	7,538	49	7,267	49
Iowa	10,731	28	11,017	26
Kansas	10,053	33	10,277	32
Kentucky	10,407	31	10,508	31
Louisiana	11,056	24	11,234	23
Maine	8,818	43	8,956	43
Maryland	13,602	14	14,774	13
Massachusetts	16,716	7	17,381	7
Michigan	10,423	30	9,968	34
Minnesota	12,591	16	12,417	16
Mississippi	8,340	44	8,361	44
Missouri	10,784	27	10,826	28
Montana	11,075	23	11,129	25
Nebraska	11,291	21	11,716	19
Nevada	8,156	45	8,165	47
New Hampshire	15,702	10	16,495	9
New Jersey	19,758	5	20,556	5
New Mexico	10,614	29	10,520	30
New York	21,605	2	23,265	2
North Carolina	9,030	41	9,329	39
North Dakota	8,114	46	8,176	46
Ohio	10,345	32	10,669	29
Oklahoma	8,093	47	8,249	45
Oregon	11,144	22	11,595	20
Pennsylvania	14,696	12	15,017	12
Rhode Island	15,656	11	15,691	11
South Carolina	10,935	25	11,552	21
South Dakota	9,571	36	9,000	42
Tennessee	8,850	42	9,393	37
Texas	9,479	37	9,387	38
Utah	6,843	50	6,906	50
Vermont	19,417	6	19,399	6
Virginia	11,416	20	11,141	24
Washington	11,673	18	11,914	18
West Virginia	14,085	13	14,274	14
Wisconsin	11,634	19	11,533	22
Wyoming	16,701	8	16,820	8
United States	11,433	-	11,642	-

D-2. CURRENT EXPENDITURES PER STUDENT IN AVERAGE DAILY ATTENDANCE

	2016		2017	
	EXPENDITURE (\$)	RANK	EXPENDITURE (\$)	RANK
Alabama	9,752	39	9,695	41
Alaska	22,206	2	23,005	2
Arizona	8,354	48	8,296	48
Arkansas	10,402	36	10,513	34
California	10,796	32	11,159	32
Colorado	11,583	27	11,692	28
Connecticut	20,772	4	21,712	3
Delaware	18,784	6	19,916	6
District of Columbia	21,122	3	21,159	4
Florida	9,574	40	9,798	40
Georgia	10,413	35	10,478	35
Hawaii	13,550	16	13,734	16
Idaho	7,170	50	7,142	50
Illinois	15,006	14	15,465	14
Indiana	8,090	49	7,627	49
Iowa	11,671	26	11,542	29
Kansas	10,616	34	10,854	33
Kentucky	11,064	31	11,209	31
Louisiana	11,765	24	11,996	25
Maine	9,341	43	9,488	42
Maryland	14,496	15	15,779	13
Massachusetts	17,774	9	18,481	7
Michigan	10,790	33	10,034	36
Minnesota	13,168	17	13,043	18
Mississippi	8,545	46	8,551	46
Missouri	11,233	30	11,283	30
Montana	11,965	23	12,100	23
Nebraska	12,005	22	13,077	17
Nevada	8,498	47	8,432	47
New Hampshire	16,137	11	16,929	10
New Jersey	19,911	5	20,322	5
New Mexico	11,751	25	12,114	22
New York	22,884	1	23,384	1
North Carolina	9,563	41	9,948	38
North Dakota	8,608	45	8,642	45
Ohio	11,301	29	11,739	27
Oklahoma	8,624	44	8,818	44
Oregon	12,096	21	12,606	20
Pennsylvania	15,198	12	15,860	12
Rhode Island	16,655	10	16,692	11
South Carolina	11,448	28	12,050	24
South Dakota	9,898	38	9,215	43
Tennessee	9,403	42	9,880	39
Texas	10,172	37	9,969	37
Utah	6,911	51	6,986	51
Vermont	18,244	7	18,217	8
Virginia	12,187	20	11,992	26
Washington	12,516	19	12,763	19
West Virginia	15,192	13	15,380	15
Wisconsin	12,526	18	12,413	21
Wyoming	18,040	8	18,196	9
United States	12,256	-	12,450	-

Estimates 2018

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SERIES E — STUDENTS AND FACULTY

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E-1. PUBLIC SCHOOL DISTRICTS

	2017			2018		
	OPERATING	NON-OPERATING	TOTAL	OPERATING	NON-OPERATING	TOTAL
Alabama	137	0	137	138	0	138
Alaska	54	0	54	54	0	54
Arizona	715	0	715	715	0	715
Arkansas	259	0	259	260	0	260
California	1,028	0	1,028	1,028	0	1,028
Colorado	178	0	178	178	0	178
Connecticut	196	0	196	196	0	196
Delaware	44	0	44	44	0	44
District of Columbia	73	0	73	64	0	64
Florida	75	0	75	75	0	75
Georgia	207	0	207	213	0	213
Hawaii	1	0	1	1	0	1
Idaho	155	0	155	157	0	157
Illinois	852	0	852	852	0	852
Indiana	402	2	404	402	2	404
Iowa	333	0	333	333	0	333
Kansas	286	0	286	286	0	286
Kentucky	173	0	173	173	0	173
Louisiana	147	0	147	166	0	166
Maine	214	34	248	214	34	248
Maryland	24	0	24	24	0	24
Massachusetts	404	117	521	406	117	523
Michigan	829	0	829	855	0	855
Minnesota	529	2	531	519	2	521
Mississippi	165	0	165	147	0	147
Missouri	556	0	556	557	0	557
Montana	406	3	409	399	4	403
Nebraska	245	7	252	244	7	251
Nevada	17	0	17	17	0	17
New Hampshire	165	15	180	165	15	180
New Jersey	702	0	702	702	0	702
New Mexico	89	0	89	89	0	89
New York	691	4	695	691	4	695
North Carolina	115	0	115	115	0	115
North Dakota	176	2	178	176	2	178
Ohio	1,026	0	1,026	1,030	0	1,030
Oklahoma	512	0	512	512	0	512
Oregon	196	1	197	196	1	197
Pennsylvania	796	0	796	796	0	796
Rhode Island	63	0	63	63	0	63
South Carolina	86	0	86	86	0	86
South Dakota	150	0	150	149	0	149
Tennessee	141	1	142	142	1	143
Texas	1,203	0	1,203	1,200	0	1,200
Utah	141	0	141	153	0	153
Vermont	360	0	360	360	0	360
Virginia	132	3	135	132	3	135
Washington	307	0	307	310	0	310
West Virginia	55	0	55	55	0	55
Wisconsin	422	0	422	422	0	422
Wyoming	48	0	48	48	0	48
United States	16,280	191	16,471	16,309	192	16,501

E-2. FALL ENROLLMENT

	2017	2018	2017-18
	COUNT	COUNT	CHANGE (%)
Alabama	731,607	728,184	-0.5
Alaska	129,753	129,904	0.1
Arizona	1,060,273	1,057,825	-0.2
Arkansas	477,047	478,972	0.4
California	6,225,179	6,222,084	0.0
Colorado	905,019	918,200	1.5
Connecticut	527,169	520,696	-1.2
Delaware	137,996	135,475	-1.8
District of Columbia	71,846	73,271	2.0
Florida	2,817,076	2,832,180	0.5
Georgia	1,764,215	1,768,642	0.3
Hawaii	181,357	180,151	-0.7
Idaho	298,787	300,664	0.6
Illinois	2,053,720	2,045,586	-0.4
Indiana	1,020,686	1,018,122	-0.3
Iowa	510,932	513,923	0.6
Kansas	489,795	491,270	0.3
Kentucky	662,097	660,193	-0.3
Louisiana	723,554	722,666	-0.1
Maine	180,767	179,643	-0.6
Maryland	886,221	893,491	0.8
Massachusetts	952,365	952,575	0.0
Michigan	1,469,287	1,453,468	-1.1
Minnesota	855,867	862,135	0.7
Mississippi	493,429	493,355	0.0
Missouri	883,879	883,180	-0.1
Montana	146,375	147,088	0.5
Nebraska	318,853	323,273	1.4
Nevada	448,220	448,366	0.0
New Hampshire	176,314	176,314	0.0
New Jersey	1,314,857	1,304,331	-0.8
New Mexico	334,114	331,464	-0.8
New York	2,501,186	2,522,867	0.9
North Carolina	1,439,292	1,451,446	0.8
North Dakota	106,863	108,945	1.9
Ohio	1,800,329	1,800,000	0.0
Oklahoma	693,710	701,529	1.1
Oregon	578,947	581,842	0.5
Pennsylvania	1,716,262	1,708,575	-0.4
Rhode Island	139,644	140,472	0.6
South Carolina	742,535	753,089	1.4
South Dakota	132,520	133,861	1.0
Tennessee	971,009	969,513	-0.2
Texas	5,343,893	5,404,468	1.1
Utah	646,888	652,348	0.8
Vermont	76,230	76,200	0.0
Virginia	1,293,538	1,300,712	0.6
Washington	1,079,546	1,090,146	1.0
West Virginia	273,170	270,599	-0.9
Wisconsin	875,827	872,433	-0.4
Wyoming	93,261	92,977	-0.3
United States	49,753,306	49,878,713	0.3

E-3. AVERAGE DAILY ATTENDANCE

	2017	2018	2017-18
	COUNT	COUNT	CHANGE (%)
Alabama	697,121	707,655	1.5
Alaska	119,915	120,303	0.3
Arizona	958,611	955,711	-0.3
Arkansas	447,943	443,508	-1.0
California	5,403,234	5,385,747	-0.3
Colorado	841,034	852,174	1.3
Connecticut	506,505	499,619	-1.4
Delaware	113,288	112,868	-0.4
District of Columbia	84,972	86,970	2.4
Florida	2,619,286	2,639,976	0.8
Georgia	1,685,515	1,712,264	1.6
Hawaii	157,983	157,211	-0.5
Idaho	292,848	294,914	0.7
Illinois	1,842,608	1,835,031	-0.4
Indiana	972,524	970,872	-0.2
Iowa	487,685	486,146	-0.3
Kansas	463,738	465,134	0.3
Kentucky	620,692	624,600	0.6
Louisiana	677,592	684,609	1.0
Maine	170,644	170,824	0.1
Maryland	829,773	835,476	0.7
Massachusetts	895,692	899,674	0.4
Michigan	1,459,669	1,441,212	-1.3
Minnesota	814,812	834,055	2.4
Mississippi	482,445	486,617	0.9
Missouri	848,138	850,848	0.3
Montana	134,640	135,430	0.6
Nebraska	285,679	291,338	2.0
Nevada	434,013	437,507	0.8
New Hampshire	171,793	171,793	0.0
New Jersey	1,330,045	1,328,822	-0.1
New Mexico	290,152	281,943	-2.8
New York	2,488,466	2,486,088	-0.1
North Carolina	1,349,804	1,372,990	1.7
North Dakota	101,099	102,145	1.0
Ohio	1,636,327	1,640,000	0.2
Oklahoma	649,013	656,780	1.2
Oregon	532,522	535,185	0.5
Pennsylvania	1,625,003	1,619,381	-0.3
Rhode Island	131,265	132,044	0.6
South Carolina	711,830	718,655	1.0
South Dakota	129,434	130,311	0.7
Tennessee	923,202	926,091	0.3
Texas	5,031,972	5,065,745	0.7
Utah	639,506	639,506	0.0
Vermont	81,178	80,450	-0.9
Virginia	1,201,796	1,209,804	0.7
Washington	1,007,753	1,017,772	1.0
West Virginia	253,534	247,302	-2.5
Wisconsin	813,768	809,436	-0.5
Wyoming	86,209	85,981	-0.3
United States	46,524,270	46,666,517	0.3

E-4. HIGH SCHOOL GRADUATES

	2017	2018	2017-18
	COUNT	COUNT	CHANGE (%)
Alabama	48,174	48,969	1.7
Alaska	8,022	8,211	2.4
Arizona	63,730	65,404	2.6
Arkansas	31,333	32,042	2.3
California	415,710	415,540	0.0
Colorado	51,304	51,930	1.2
Connecticut	36,520	35,598	-2.5
Delaware	8,534	8,680	1.7
District of Columbia	3,830	3,831	0.0
Florida	166,962	170,097	1.9
Georgia	109,560	114,813	4.8
Hawaii	12,363	12,466	0.8
Idaho	16,776	16,663	-0.7
Illinois	137,350	136,674	-0.5
Indiana	68,731	69,244	0.7
Iowa	33,171	33,276	0.3
Kansas	32,827	33,313	1.5
Kentucky	45,306	45,266	-0.1
Louisiana	40,767	41,368	1.5
Maine	12,253	12,126	-1.0
Maryland	57,740	57,203	-0.9
Massachusetts	74,045	74,045	0.0
Michigan	96,464	96,032	-0.4
Minnesota	53,900	53,880	0.0
Mississippi	26,070	25,717	-1.4
Missouri	61,248	64,350	5.1
Montana	9,312	9,359	0.5
Nebraska	20,817	21,161	1.7
Nevada	22,860	22,466	-1.7
New Hampshire	13,423	13,423	0.0
New Jersey	94,520	94,325	-0.2
New Mexico	18,320	18,321	0.0
New York	186,894	185,879	-0.5
North Carolina	102,946	104,172	1.2
North Dakota	7,070	7,140	1.0
Ohio	121,000	121,000	0.0
Oklahoma	40,850	41,121	0.7
Oregon	35,731	36,388	1.8
Pennsylvania	120,300	120,760	0.4
Rhode Island	10,250	9,350	-8.8
South Carolina	48,464	48,889	0.9
South Dakota	8,018	7,993	-0.3
Tennessee	61,609	61,441	-0.3
Texas	332,419	340,729	2.5
Utah	38,948	40,112	3.0
Vermont	6,300	6,159	-2.2
Virginia	86,531	86,534	0.0
Washington	60,382	59,351	-1.7
West Virginia	18,004	18,119	0.6
Wisconsin	57,322	56,681	-1.1
Wyoming	5,612	5,612	0.0
United States	3,240,592	3,263,223	0.7

E-5. NUMBER OF TEACHERS

	2017	2018	2017-18
	COUNT	COUNT	CHANGE (%)
Alabama	46,287	46,148	-0.3
Alaska	8,716	8,848	1.5
Arizona	45,108	44,225	-2.0
Arkansas	31,401	30,647	-2.4
California	277,585	277,777	0.1
Colorado	55,298	57,502	4.0
Connecticut	41,814	41,529	-0.7
Delaware	9,278	9,409	1.4
District of Columbia	4,958	4,929	-0.6
Florida	143,383	143,938	0.4
Georgia	113,882	115,415	1.3
Hawaii	10,768	10,799	0.3
Idaho	15,985	18,069	13.0
Illinois	122,997	125,090	1.7
Indiana	59,657	58,961	-1.2
Iowa	36,056	36,208	0.4
Kansas	34,406	34,759	1.0
Kentucky	40,692	40,294	-1.0
Louisiana	44,693	44,603	-0.2
Maine	15,105	15,102	0.0
Maryland	60,306	60,496	0.3
Massachusetts	72,090	72,477	0.5
Michigan	84,505	83,761	-0.9
Minnesota	53,415	53,681	0.5
Mississippi	32,020	31,304	-2.2
Missouri	74,727	69,842	-6.5
Montana	10,646	10,510	-1.3
Nebraska	24,878	26,032	4.6
Nevada	17,335	17,268	-0.4
New Hampshire	14,760	14,760	0.0
New Jersey	111,497	112,916	1.3
New Mexico	21,357	21,700	1.6
New York	210,791	210,577	-0.1
North Carolina	92,146	94,206	2.2
North Dakota	8,260	8,347	1.1
Ohio	113,335	115,000	1.5
Oklahoma	41,294	41,486	0.5
Oregon	29,561	29,166	-1.3
Pennsylvania	118,946	118,301	-0.5
Rhode Island	8,578	8,519	-0.7
South Carolina	50,440	50,768	0.7
South Dakota	9,604	9,616	0.1
Tennessee	66,064	66,136	0.1
Texas	352,809	354,048	0.4
Utah	28,750	29,751	3.5
Vermont	8,030	8,106	0.9
Virginia	101,699	102,054	0.3
Washington	59,666	59,836	0.3
West Virginia	19,148	18,910	-1.2
Wisconsin	54,401	55,501	2.0
Wyoming	7,461	7,463	0.0
United States	3,116,588	3,126,790	0.3

E-6. NUMBER OF INSTRUCTIONAL STAFF

	2017	2018	2017-18
	COUNT	COUNT	CHANGE (%)
Alabama	53,444	53,284	-0.3
Alaska	9,517	9,582	0.7
Arizona	50,449	49,512	-1.9
Arkansas	36,477	35,512	-2.6
California	308,408	308,102	-0.1
Colorado	67,114	70,323	4.8
Connecticut	51,020	50,574	-0.9
Delaware	10,441	10,582	1.4
District of Columbia	5,783	5,749	-0.6
Florida	193,904	195,154	0.6
Georgia	132,652	134,725	1.6
Hawaii	12,439	12,434	0.0
Idaho	18,373	20,703	12.7
Illinois	137,211	139,456	1.6
Indiana	69,062	68,434	-0.9
Iowa	41,818	42,047	0.5
Kansas	38,613	39,120	1.3
Kentucky	47,517	47,136	-0.8
Louisiana	59,578	59,663	0.1
Maine	17,709	17,736	0.2
Maryland	74,182	74,248	0.1
Massachusetts	82,982	83,525	0.7
Michigan	99,155	98,417	-0.7
Minnesota	58,892	59,363	0.8
Mississippi	35,568	34,823	-2.1
Missouri	84,164	78,695	-6.5
Montana	12,283	12,166	-1.0
Nebraska	27,917	29,313	5.0
Nevada	22,244	22,303	0.3
New Hampshire	16,696	16,696	0.0
New Jersey	135,452	136,733	0.9
New Mexico	23,749	24,160	1.7
New York	233,403	232,061	-0.6
North Carolina	108,055	110,088	1.9
North Dakota	9,574	9,670	1.0
Ohio	142,180	145,000	2.0
Oklahoma	48,294	48,493	0.4
Oregon	33,413	33,038	-1.1
Pennsylvania	136,890	135,863	-0.8
Rhode Island	10,126	10,023	-1.0
South Carolina	60,059	60,776	1.2
South Dakota	10,576	10,563	-0.1
Tennessee	79,646	80,042	0.5
Texas	401,514	403,300	0.4
Utah	34,907	36,033	3.2
Vermont	9,183	9,236	0.6
Virginia	118,059	118,406	0.3
Washington	67,836	68,054	0.3
West Virginia	22,059	21,696	-1.6
Wisconsin	59,866	61,284	2.4
Wyoming	8,300	8,302	0.0
United States	3,628,753	3,642,198	0.4

E-7. AVERAGE TEACHER SALARY

	2017	2018	2017-18	2009-18 CHANGE (%)	
	SALARY (\$)	SALARY (\$)	CHANGE (%)	CURRENT \$	CONSTANT \$
Alabama	50,391	50,239	-0.3	7.2	-7.5
Alaska	68,138	69,474	2.0	19.0	2.7
Arizona	47,403	47,746	0.7	3.0	-11.1
Arkansas	48,304	49,017	1.5	7.2	-7.5
California	79,128	81,126	2.5	21.1	4.5
Colorado	51,808	52,389	1.1	8.1	-6.7
Connecticut	73,147	73,113	0.0	11.1	-4.1
Delaware	60,214	60,484	0.4	6.7	-7.8
District of Columbia	75,692	76,486	1.0	22.3	5.6
Florida	47,267	47,721	1.0	1.7	-12.2
Georgia	55,532	56,329	1.4	6.5	-8.0
Hawaii	56,651	57,866	2.1	5.3	-9.1
Idaho	47,504	49,225	3.6	9.0	-5.9
Illinois	64,933	65,776	1.3	7.8	-6.9
Indiana	54,308	54,846	1.0	10.6	-4.5
Iowa	55,647	56,790	2.1	16.8	0.8
Kansas	49,422	50,403	2.0	9.0	-5.9
Kentucky	52,338	52,952	1.2	10.6	-4.5
Louisiana	50,000	50,256	0.5	3.3	-10.8
Maine	51,077	51,663	1.1	14.3	-1.3
Maryland	68,357	69,761	2.1	10.0	-5.1
Massachusetts	78,100	79,710	2.1	18.0	1.8
Michigan	62,287	62,702	0.7	3.8	-10.4
Minnesota	57,346	57,782	0.8	10.2	-4.8
Mississippi	42,925	43,107	0.4	5.0	-9.3
Missouri	48,618	49,208	1.2	11.2	-4.0
Montana	51,422	52,776	2.6	18.8	2.6
Nebraska	52,338	53,473	2.2	18.9	2.7
Nevada	57,376	57,812	0.8	15.5	-0.3
New Hampshire	57,522	57,833	0.5	15.4	-0.4
New Jersey	69,623	69,917	0.4	10.8	-4.4
New Mexico	47,122	47,839	1.5	4.6	-9.7
New York	81,902	83,585	2.1	20.9	4.4
North Carolina	49,970	50,861	1.8	5.0	-9.4
North Dakota	52,968	54,421	2.7	30.7	12.8
Ohio	58,202	58,000	-0.3	6.1	-8.4
Oklahoma	45,292	45,678	0.9	4.2	-10.1
Oregon	61,862	63,143	2.1	16.7	0.8
Pennsylvania	66,265	67,398	1.7	16.6	0.7
Rhode Island	66,477	66,758	0.4	14.2	-1.4
South Carolina	50,000	51,027	2.1	7.6	-7.1
South Dakota	46,979	47,944	2.1	36.7	18.0
Tennessee	50,099	50,900	1.6	11.7	-3.5
Texas	52,575	53,167	1.1	12.7	-2.7
Utah	47,244	47,604	0.8	3.7	-10.5
Vermont	57,349	58,527	2.1	22.2	5.5
Virginia	51,049	51,265	0.4	6.0	-8.5
Washington	54,433	55,175	1.4	5.0	-9.4
West Virginia	45,555	45,642	0.2	2.1	-11.8
Wisconsin	54,998	55,895	1.6	9.3	-5.6
Wyoming	58,187	58,578	0.7	7.3	-7.4
United States	59,660	60,483	1.4	11.2	-4.0

E-8. AVERAGE INSTRUCTIONAL STAFF SALARY

	2017	2018	2017-18	2009-18 CHANGE (%)	
	SALARY (\$)	SALARY (\$)	CHANGE (%)	CURRENT \$	CONSTANT \$
Alabama	52,422	52,292	-0.2	6.2	-8.3
Alaska	68,104	69,371	1.9	3.3	-10.8
Arizona	47,403	47,746	0.7	3.0	-11.1
Arkansas	51,595	52,524	1.8	10.7	-4.4
California	79,128	81,126	2.5	21.1	4.5
Colorado	53,768	54,820	2.0	8.0	-6.8
Connecticut	73,147	73,166	0.0	11.1	-4.0
Delaware	64,398	65,125	1.1	9.7	-5.3
District of Columbia	75,691	76,486	1.1	22.3	5.6
Florida	48,107	48,236	0.3	-0.2	-13.8
Georgia	58,284	59,185	1.5	6.6	-8.0
Hawaii	56,651	57,866	2.1	2.7	-11.4
Idaho	50,077	51,872	3.6	8.9	-6.0
Illinois	64,933	65,776	1.3	7.2	-7.4
Indiana	54,308	54,846	1.0	10.1	-4.9
Iowa	58,229	59,425	2.1	18.0	1.9
Kansas	50,531	51,559	2.0	9.0	-5.9
Kentucky	54,918	55,610	1.3	7.9	-6.9
Louisiana	58,331	59,529	2.1	17.2	1.2
Maine	53,079	53,812	1.4	14.7	-0.9
Maryland	72,281	73,766	2.1	9.6	-5.4
Massachusetts	78,100	79,710	2.1	18.0	1.8
Michigan	62,287	62,702	0.7	3.8	-10.4
Minnesota	67,807	69,461	2.4	26.5	9.2
Mississippi	44,335	44,474	0.3	3.3	-10.8
Missouri	50,949	51,541	1.2	11.4	-3.8
Montana	55,842	57,338	2.7	29.1	11.4
Nebraska	52,462	53,602	2.2	19.2	2.9
Nevada	61,346	62,606	2.1	24.7	7.7
New Hampshire	57,522	57,883	0.6	15.5	-0.3
New Jersey	73,747	74,457	1.0	11.4	-3.8
New Mexico	49,811	50,604	1.6	6.2	-8.3
New York	82,064	83,750	2.1	18.6	2.4
North Carolina	49,970	50,861	1.8	5.0	-9.4
North Dakota	53,340	54,474	2.1	26.4	9.1
Ohio	57,570	58,000	0.7	-6.2	-19.0
Oklahoma	47,322	47,818	1.0	4.8	-9.5
Oregon	65,204	66,224	1.6	16.6	0.7
Pennsylvania	68,148	69,303	1.7	16.3	0.4
Rhode Island	75,254	76,887	2.2	23.0	6.2
South Carolina	52,858	53,944	2.1	8.2	-6.6
South Dakota	48,593	49,591	2.1	26.0	8.8
Tennessee	52,455	53,295	1.6	12.4	-2.9
Texas	55,743	56,571	1.5	13.1	-2.4
Utah	56,581	57,854	2.2	24.0	7.0
Vermont	53,372	54,222	1.6	9.9	-5.1
Virginia	53,424	54,122	1.3	7.7	-7.0
Washington	58,423	59,427	1.7	7.1	-7.5
West Virginia	47,292	47,390	0.2	1.8	-12.2
Wisconsin	59,561	60,657	1.8	9.0	-5.9
Wyoming	60,379	60,784	0.7	7.2	-7.5
United States	61,386	62,329	1.5	10.8	-4.4

SERIES F - SCHOOL REVENUES AND EXPENDITURES

F-1. REVENUE AND NON-REVENUE RECEIPTS 2017 (\$ THOUSANDS)

F-2. REVENUE AND NON-REVENUE RECEIPTS 2018 (\$ THOUSANDS)

F-3. CHANGES IN REVENUE AND NON-REVENUE RECEIPTS 2017-18 (%)

F-4. REVENUE RECEIPTS (%)

F-5. EXPENDITURES 2017 (\$ THOUSANDS)

F-6. EXPENDITURES 2018 (\$ THOUSANDS)

F-7. CHANGES IN EXPENDITURES 2017-18 (%)

F-8. CURRENT EXPENDITURES PER STUDENT IN FALL ENROLLMENT

F-9. CURRENT EXPENDITURES PER STUDENT IN AVERAGE DAILY ATTENDANCE

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F-1. REVENUE AND NON-REVENUE RECEIPTS 2017 (\$ THOUSANDS)

	REVENUE				NON-REVENUE	TOTAL RECEIPTS
	FEDERAL	STATE	LOCAL	TOTAL		
Alabama	754,374	3,709,035	2,290,424	6,753,833	887,574	7,641,407
Alaska	442,444	1,726,524	723,423	2,892,391	198,484	3,090,875
Arizona	1,291,245	3,250,139	3,868,378	8,409,762	0	8,409,762
Arkansas	625,086	2,708,688	2,063,199	5,396,973	355,570	5,752,543
California	5,787,637	37,710,643	21,485,625	64,983,905	6,663,668	71,647,573
Colorado	740,499	4,542,072	5,083,608	10,366,179	578,379	10,944,557
Connecticut	405,566	4,947,853	6,379,828	11,733,247	13,837	11,747,084
Delaware	226,652	1,166,314	674,751	2,067,717	180,438	2,248,155
District of Columbia	200,601	-	2,436,297	2,636,898	8,938	2,645,836
Florida	3,161,168	11,322,310	12,453,785	26,937,263	827,596	27,764,859
Georgia	1,912,819	7,407,449	7,749,558	17,069,826	516,382	17,586,208
Hawaii	327,534	2,361,164	52,609	2,741,307	0	2,741,307
Idaho	224,724	1,576,735	501,964	2,303,423	175,227	2,478,650
Illinois	2,249,632	6,865,970	19,532,942	28,648,544	2,824,265	31,472,809
Indiana	1,276,620	7,671,216	4,037,544	12,985,380	319,099	13,304,479
Iowa	371,748	3,757,053	2,519,041	6,647,842	745,250	7,393,092
Kansas	497,144	4,005,386	1,691,918	6,194,448	905,264	7,099,712
Kentucky	892,802	4,203,194	2,603,362	7,699,358	29,729	7,729,087
Louisiana	1,170,699	3,890,159	4,142,650	9,203,508	1,026,840	10,230,348
Maine	474,923	1,069,052	1,434,496	2,978,471	25,658	3,004,129
Maryland	974,680	6,382,800	7,566,469	14,923,949	66,857	14,990,806
Massachusetts	845,931	6,957,109	10,274,138	18,077,178	640	18,077,817
Michigan	1,194,692	11,336,006	4,670,555	17,201,253	699,070	17,900,323
Minnesota	642,917	8,897,655	3,524,389	13,064,961	3,537,802	16,602,763
Mississippi	887,186	2,149,154	1,547,601	4,583,941	178,453	4,762,394
Missouri	899,702	3,523,742	6,244,077	10,667,521	906,640	11,574,161
Montana	217,207	835,766	536,831	1,589,804	127,340	1,717,144
Nebraska	230,944	1,272,213	2,026,337	3,529,494	24,140	3,553,634
Nevada	457,538	1,486,387	2,074,327	4,018,252	239,798	4,258,050
New Hampshire	173,816	1,007,310	1,915,171	3,096,297	65,394	3,161,691
New Jersey	1,102,594	11,880,362	16,077,342	29,060,298	8,974	29,069,272
New Mexico	591,568	2,688,945	706,081	3,986,594	363,979	4,350,573
New York	2,991,024	23,766,331	36,886,603	63,643,958	4,177,676	67,821,634
North Carolina	1,531,795	8,525,490	4,708,856	14,766,141	0	14,766,141
North Dakota	109,467	595,103	709,922	1,414,492	15,654	1,430,146
Ohio	1,772,351	10,458,713	11,356,756	23,587,820	697,977	24,285,798
Oklahoma	712,247	3,060,911	2,622,398	6,395,556	800,080	7,195,636
Oregon	572,680	4,026,961	3,296,220	7,895,841	343,648	8,239,489
Pennsylvania	2,296,416	10,257,056	16,549,305	29,102,777	2,000,000	31,102,777
Rhode Island	203,976	957,592	1,274,561	2,436,129	18,864	2,454,993
South Carolina	846,892	4,479,804	4,062,648	9,389,344	1,732,356	11,121,700
South Dakota	192,301	452,039	845,548	1,489,888	93,397	1,583,285
Tennessee	1,158,972	4,741,700	3,903,120	9,803,792	400,712	10,204,504
Texas	5,474,244	23,050,767	30,002,191	58,527,202	7,065,182	65,592,383
Utah	632,439	2,725,820	2,200,025	5,558,284	308,334	5,866,618
Vermont	108,207	1,574,011	82,442	1,764,660	27,404	1,792,064
Virginia	1,230,777	5,848,449	8,859,859	15,939,085	427,744	16,366,829
Washington	1,018,990	9,594,674	4,490,852	15,104,516	3,515,511	18,620,027
West Virginia	721,048	2,475,693	1,068,416	4,265,157	262,901	4,528,058
Wisconsin	717,930	5,174,449	5,339,114	11,231,493	3,828,582	15,060,075
Wyoming	118,477	1,141,520	673,599	1,933,596	4,996	1,938,592
United States	53,662,905	295,215,488	297,821,155	646,699,548	48,222,303	694,921,849

F-2. REVENUE AND NON-REVENUE RECEIPTS 2018 (\$ THOUSANDS)

	REVENUE				NON-REVENUE	TOTAL RECEIPTS
	FEDERAL	STATE	LOCAL	TOTAL		
Alabama	691,195	3,705,941	2,304,525	6,701,661	931,880	7,633,541
Alaska	452,082	1,776,137	758,396	2,986,615	201,743	3,188,358
Arizona	1,224,436	3,158,301	3,858,201	8,240,938	0	8,240,938
Arkansas	586,612	2,743,173	2,117,730	5,447,515	358,508	5,806,023
California	5,226,439	37,766,677	21,698,452	64,691,568	6,347,027	71,038,595
Colorado	761,233	4,669,250	5,225,949	10,656,432	594,574	11,251,005
Connecticut	388,937	5,185,012	6,498,778	12,072,727	13,919	12,086,646
Delaware	226,226	1,187,046	701,771	2,115,043	183,041	2,298,084
District of Columbia	194,901	-	2,564,376	2,759,277	9,065	2,768,342
Florida	2,963,183	11,798,275	12,458,698	27,220,156	820,598	28,040,754
Georgia	1,838,996	7,418,715	7,641,341	16,899,052	393,447	17,292,499
Hawaii	328,731	2,384,622	46,996	2,760,349	0	2,760,349
Idaho	201,760	1,626,691	507,268	2,335,719	187,163	2,522,882
Illinois	2,179,218	6,455,565	20,001,060	28,635,843	2,882,271	31,518,114
Indiana	1,322,908	7,896,350	3,999,364	13,218,622	306,447	13,525,069
Iowa	371,748	3,841,211	2,575,468	6,788,427	745,250	7,533,677
Kansas	500,000	4,321,561	1,604,800	6,426,361	450,000	6,876,361
Kentucky	845,579	4,249,896	2,676,446	7,771,921	34,192	7,806,113
Louisiana	1,206,054	3,904,553	4,259,473	9,370,080	1,149,753	10,519,833
Maine	502,692	1,061,147	1,462,334	3,026,173	25,467	3,051,640
Maryland	1,042,946	6,445,740	8,294,024	15,782,710	59,955	15,842,665
Massachusetts	795,175	6,938,186	10,274,138	18,007,499	640	18,008,138
Michigan	1,059,259	11,541,235	5,046,456	17,646,950	690,187	18,337,137
Minnesota	568,701	9,318,500	3,583,783	13,470,984	4,141,224	17,612,208
Mississippi	876,741	2,158,140	1,582,596	4,617,477	170,868	4,788,345
Missouri	818,322	3,616,818	6,342,254	10,777,394	874,260	11,651,654
Montana	207,952	852,156	544,880	1,604,988	142,614	1,747,602
Nebraska	195,691	1,303,085	2,088,930	3,587,706	22,643	3,610,349
Nevada	464,492	1,504,195	2,022,949	3,991,636	238,562	4,230,198
New Hampshire	184,786	1,098,046	1,946,215	3,229,047	44,397	3,273,444
New Jersey	995,519	12,269,367	16,359,688	29,624,574	9,437	29,634,011
New Mexico	600,442	2,729,279	716,672	4,046,393	369,439	4,415,832
New York	2,632,716	23,917,335	38,172,353	64,722,404	4,719,524	69,441,928
North Carolina	1,543,564	8,849,705	5,235,139	15,628,408	0	15,628,407
North Dakota	96,632	599,499	764,162	1,460,293	15,983	1,476,276
Ohio	1,750,000	10,500,000	11,400,000	23,650,000	700,000	24,350,000
Oklahoma	718,520	3,119,983	2,710,691	6,549,194	864,237	7,413,431
Oregon	584,113	4,208,174	3,444,550	8,236,837	360,831	8,597,668
Pennsylvania	2,177,125	10,412,526	18,906,401	29,496,052	2,000,000	31,496,052
Rhode Island	196,903	980,617	1,286,497	2,464,017	14,028	2,478,045
South Carolina	812,106	4,658,200	4,177,950	9,648,256	1,719,413	11,367,669
South Dakota	182,565	463,030	877,930	1,523,525	86,896	1,610,421
Tennessee	1,127,181	4,839,170	3,997,114	9,963,465	378,020	10,341,485
Texas	5,520,065	24,701,265	31,572,943	61,794,263	7,065,182	68,859,446
Utah	647,457	2,792,487	2,291,823	5,731,767	294,315	6,026,082
Vermont	113,394	1,608,573	77,254	1,799,221	28,917	1,828,138
Virginia	1,161,076	5,954,765	9,034,808	16,150,649	458,318	16,608,967
Washington	974,381	10,108,927	4,667,062	15,750,370	3,997,197	19,747,567
West Virginia	736,217	2,585,360	1,074,126	4,375,703	276,042	4,651,745
Wisconsin	668,676	5,198,502	5,376,137	11,243,315	4,196,419	15,439,734
Wyoming	112,553	1,154,973	650,334	1,917,860	8,937	1,926,797
United States	51,578,200	301,557,951	305,481,285	658,617,436	49,582,836	708,200,263

F-3. CHANGES IN REVENUE AND NON-REVENUE RECEIPTS 2017-18 (%)

	REVENUE				NON-REVENUE	TOTAL RECEIPTS
	FEDERAL	STATE	LOCAL	TOTAL		
Alabama	-8.4	-0.1	0.6	-0.8	5.0	-0.1
Alaska	2.2	2.9	4.8	3.3	1.6	3.2
Arizona	-5.2	-2.8	-0.3	-2.0	0.0	-2.0
Arkansas	-6.2	1.3	2.6	0.9	0.8	0.9
California	-9.7	0.1	1.0	-0.4	-4.8	-0.8
Colorado	2.8	2.8	2.8	2.8	2.8	2.8
Connecticut	-4.1	4.8	1.9	2.9	0.6	2.9
Delaware	-0.2	1.8	4.0	2.3	1.4	2.2
District of Columbia	-2.8	-	5.3	4.6	1.4	4.6
Florida	-6.3	4.2	0.0	1.1	-0.8	1.0
Georgia	-3.9	0.2	-1.4	-1.0	-23.8	-1.7
Hawaii	0.4	1.0	-10.7	0.7	0.0	0.7
Idaho	-10.2	3.2	1.1	1.4	6.8	1.8
Illinois	-3.1	-6.0	2.4	0.0	2.1	0.1
Indiana	3.6	2.9	-0.9	1.8	-4.0	1.7
Iowa	0.0	2.2	2.2	2.1	0.0	1.9
Kansas	0.6	7.9	-5.1	3.7	-50.3	-3.1
Kentucky	-5.3	1.1	2.8	0.9	15.0	1.0
Louisiana	3.0	0.4	2.8	1.8	12.0	2.8
Maine	5.8	-0.7	1.9	1.6	-0.7	1.6
Maryland	7.0	1.0	9.6	5.8	-10.3	5.7
Massachusetts	-6.0	-0.3	0.0	-0.4	0.0	-0.4
Michigan	-11.3	1.8	8.0	2.6	-1.3	2.4
Minnesota	-11.5	4.7	1.7	3.1	17.1	6.1
Mississippi	-1.2	0.4	2.3	0.7	-4.3	0.5
Missouri	-9.0	2.6	1.6	1.0	-3.6	0.7
Montana	-4.3	2.0	1.5	1.0	12.0	1.8
Nebraska	-15.3	2.4	3.1	1.6	-6.2	1.6
Nevada	1.5	1.2	-2.5	-0.7	-0.5	-0.7
New Hampshire	6.3	9.0	1.6	4.3	-32.1	3.5
New Jersey	-9.7	3.3	1.8	1.9	5.2	1.9
New Mexico	1.5	1.5	1.5	1.5	1.5	1.5
New York	-12.0	0.6	3.5	1.7	13.0	2.4
North Carolina	0.8	3.8	11.2	5.8	0.0	5.8
North Dakota	-11.7	0.7	7.6	3.2	2.1	3.2
Ohio	-1.3	0.4	0.4	0.3	0.3	0.3
Oklahoma	0.9	1.9	3.4	2.4	8.0	3.0
Oregon	2.0	4.5	4.5	4.3	5.0	4.3
Pennsylvania	-5.2	1.5	2.2	1.4	0.0	1.3
Rhode Island	-3.5	2.4	0.9	1.1	-25.6	0.9
South Carolina	-4.1	4.0	2.8	2.8	-0.7	2.2
South Dakota	-5.1	2.4	3.8	2.3	-7.0	1.7
Tennessee	-2.7	2.1	2.4	1.6	-5.7	1.3
Texas	0.8	7.2	5.2	5.6	0.0	5.0
Utah	2.4	2.4	4.2	3.1	-4.5	2.7
Vermont	4.8	2.2	-6.3	2.0	5.5	2.0
Virginia	-5.7	1.8	2.0	1.3	7.1	1.5
Washington	-4.4	5.4	3.9	4.3	13.7	6.1
West Virginia	2.1	3.6	0.5	2.6	5.0	2.7
Wisconsin	-6.9	0.5	0.7	0.1	9.6	2.5
Wyoming	-5.0	1.2	-3.5	-0.8	79.9	-0.6
United States	-3.9	2.1	2.6	1.8	2.8	1.9

F-4. REVENUE RECEIPTS (%)

	2017			2018		
	FEDERAL	STATE	LOCAL	FEDERAL	STATE	LOCAL
Alabama	11.2	54.9	33.9	10.3	55.3	34.4
Alaska	15.3	59.7	25.0	15.1	59.5	25.4
Arizona	15.4	38.6	46.0	14.9	38.3	46.8
Arkansas	11.6	50.2	38.2	10.8	50.4	38.9
California	8.9	58.0	33.1	8.1	58.4	33.5
Colorado	7.1	43.8	49.0	7.1	43.8	49.0
Connecticut	3.5	42.2	54.4	3.2	42.9	53.8
Delaware	11.0	56.4	32.6	10.7	56.1	33.2
District of Columbia	7.6	-	92.4	7.1	-	92.9
Florida	11.7	42.0	46.2	10.9	43.3	45.8
Georgia	11.2	43.4	45.4	10.9	43.9	45.2
Hawaii	11.9	86.1	1.9	11.9	86.4	1.7
Idaho	9.8	68.5	21.8	8.6	69.6	21.7
Illinois	7.9	24.0	68.2	7.6	22.5	69.8
Indiana	9.8	59.1	31.1	10.0	59.7	30.3
Iowa	5.6	56.5	37.9	5.5	56.6	37.9
Kansas	8.0	64.7	27.3	7.8	67.2	25.0
Kentucky	11.6	54.6	33.8	10.9	54.7	34.4
Louisiana	12.7	42.3	45.0	12.9	41.7	45.5
Maine	15.9	35.9	48.2	16.6	35.1	48.3
Maryland	6.5	42.8	50.7	6.6	40.8	52.6
Massachusetts	4.7	38.5	56.8	4.4	38.5	57.1
Michigan	6.9	65.9	27.2	6.0	65.4	28.6
Minnesota	4.9	68.1	27.0	4.2	69.2	26.6
Mississippi	19.4	46.9	33.8	19.0	46.7	34.3
Missouri	8.4	33.0	58.5	7.6	33.6	58.8
Montana	13.7	52.6	33.8	13.0	53.1	33.9
Nebraska	6.5	36.0	57.4	5.5	36.3	58.2
Nevada	11.4	37.0	51.6	11.6	37.7	50.7
New Hampshire	5.6	32.5	61.9	5.7	34.0	60.3
New Jersey	3.8	40.9	55.3	3.4	41.4	55.2
New Mexico	14.8	67.4	17.7	14.8	67.4	17.7
New York	4.7	37.3	58.0	4.1	37.0	59.0
North Carolina	10.4	57.7	31.9	9.9	56.6	33.5
North Dakota	7.7	42.1	50.2	6.6	41.1	52.3
Ohio	7.5	44.3	48.1	7.4	44.4	48.2
Oklahoma	11.1	47.9	41.0	11.0	47.6	41.4
Oregon	7.3	51.0	41.7	7.1	51.1	41.8
Pennsylvania	7.9	35.2	56.9	7.4	35.3	57.3
Rhode Island	8.4	39.3	52.3	8.0	39.8	52.2
South Carolina	9.0	47.7	43.3	8.4	48.3	43.3
South Dakota	12.9	30.3	56.8	12.0	30.4	57.6
Tennessee	11.8	48.4	39.8	11.3	48.6	40.1
Texas	9.4	39.4	51.3	8.9	40.0	51.1
Utah	11.4	49.0	39.6	11.3	48.7	40.0
Vermont	6.1	89.2	4.7	6.3	89.4	4.3
Virginia	7.7	36.7	55.6	7.2	36.9	55.9
Washington	6.7	63.5	29.7	6.2	64.2	29.6
West Virginia	16.9	58.0	25.0	16.8	58.6	24.5
Wisconsin	6.4	46.1	47.5	5.9	46.2	47.8
Wyoming	6.1	59.0	34.8	5.9	60.2	33.9
United States	8.3	45.6	46.1	7.8	45.8	46.4

F-5. EXPENDITURES 2017 (\$ THOUSANDS)

	CURRENT	OTHER CURRENT	CAPITAL OUTLAY	INTEREST	TOTAL
Alabama	6,758,788	144,408	415,560	160,528	7,479,284
Alaska	2,758,763	21,555	462,914	134,892	3,378,124
Arizona	7,953,229	8,961	829,076	730,656	9,521,922
Arkansas	4,709,298	28,650	526,861	126,595	5,391,404
California	60,295,889	2,299,605	8,047,862	5,417,944	76,061,300
Colorado	9,833,474	77,623	914,563	424,263	11,249,923
Connecticut	10,997,739	72,016	1,032,283	213,627	12,315,665
Delaware	2,256,274	52,699	95,573	70,438	2,474,984
District of Columbia	1,797,993	30,602	393,703	831,270	3,053,568
Florida	25,666,295	756,378	1,090,352	589,498	28,102,523
Georgia	17,661,214	38,765	321,189	188,359	18,209,527
Hawaii	2,169,777	76,697	172,179	330,987	2,749,640
Idaho	2,020,383	116,658	201,002	195,560	2,533,603
Illinois	28,496,497	455,740	2,200,698	1,151,439	32,304,374
Indiana	7,417,975	53,057	801,057	1,411,672	9,683,761
Iowa	5,629,192	52,946	869,980	117,542	6,669,660
Kansas	5,033,646	0	822,515	227,860	6,084,021
Kentucky	6,957,893	65,427	387,380	177,789	7,588,489
Louisiana	8,129,068	15,684	1,022,131	114,263	9,281,146
Maine	1,619,074	94,898	347,688	251,364	2,313,024
Maryland	13,093,762	274,316	711,391	189,606	14,269,075
Massachusetts	16,553,466	90,198	550,859	134,537	17,329,060
Michigan	14,647,002	119,178	1,229,881	722,750	16,718,811
Minnesota	10,627,978	458,069	1,068,843	305,689	12,460,579
Mississippi	4,125,869	14,008	54,467	65,650	4,259,994
Missouri	9,569,560	0	1,188,869	312,962	11,071,391
Montana	1,629,148	8,729	18,184	50,720	1,706,781
Nebraska	3,735,899	16,682	304,771	94,312	4,151,664
Nevada	3,659,853	15,021	1,048,009	858,600	5,581,483
New Hampshire	2,908,401	9,333	83,748	42,135	3,043,617
New Jersey	27,029,216	95,140	90,000	1,533,062	28,747,418
New Mexico	3,515,054	2,073	593,837	70,808	4,181,772
New York	58,191,143	2,399,640	3,275,135	7,384,945	71,250,863
North Carolina	13,428,214	0	1,162,884	0	14,591,098
North Dakota	873,717	91,532	83,436	14,912	1,063,597
Ohio	19,208,988	693,447	1,464,288	633,222	21,999,945
Oklahoma	5,723,091	28,810	847,903	52,526	6,652,330
Oregon	6,713,126	38,147	627,575	356,158	7,735,006
Pennsylvania	25,773,815	403,850	3,352,093	1,597,385	31,127,143
Rhode Island	2,191,182	79,159	26,422	148,511	2,445,274
South Carolina	8,577,939	115,885	928,053	356,851	9,978,728
South Dakota	1,192,783	8,840	171,977	33,176	1,406,776
Tennessee	9,121,292	237,532	112,918	187,429	9,659,171
Texas	50,168,460	342,111	8,305,503	3,286,235	62,102,309
Utah	4,467,607	51,551	820,929	212,803	5,552,890
Vermont	1,478,828	11,302	50,200	40,617	1,580,947
Virginia	14,412,400	827,631	588,202	720,339	16,548,572
Washington	12,862,368	132,690	3,039,984	436,702	16,471,744
West Virginia	3,899,439	46,852	200,454	15,155	4,161,900
Wisconsin	10,101,457	410,548	941,585	176,445	11,630,035
Wyoming	1,568,679	5,479	350,996	2,312	1,927,466
United States	579,212,197	11,490,122	54,247,962	32,903,100	677,853,381

F-6. EXPENDITURES 2018 (\$ THOUSANDS)

	CURRENT	OTHER CURRENT	CAPITAL OUTLAY	INTEREST	TOTAL
Alabama	6,811,460	147,659	395,598	166,597	7,521,314
Alaska	2,871,289	23,719	501,963	141,109	3,538,080
Arizona	7,906,989	9,884	833,424	716,043	9,466,340
Arkansas	4,676,073	29,041	455,098	124,737	5,284,949
California	64,839,415	2,372,857	8,347,708	5,786,123	81,346,103
Colorado	10,108,812	79,797	940,170	436,142	11,564,921
Connecticut	11,315,353	72,149	1,072,904	219,172	12,679,578
Delaware	2,370,890	51,951	88,480	71,615	2,582,936
District of Columbia	1,855,497	31,793	409,724	925,211	3,222,225
Florida	26,128,553	759,818	1,113,562	564,338	28,566,271
Georgia	18,009,012	39,198	339,183	176,724	18,564,117
Hawaii	2,190,169	80,420	171,604	355,228	2,797,421
Idaho	2,059,421	118,844	221,098	195,952	2,595,315
Illinois	29,295,958	450,519	2,263,631	1,208,341	33,218,449
Indiana	6,794,804	52,457	796,941	1,443,812	9,088,014
Iowa	5,755,286	54,132	869,980	117,542	6,796,940
Kansas	5,354,289	0	865,139	252,133	6,471,561
Kentucky	7,060,052	65,682	370,657	187,863	7,684,254
Louisiana	8,236,372	15,891	1,116,985	116,068	9,485,316
Maine	1,623,135	94,239	370,010	274,958	2,362,342
Maryland	13,279,533	274,969	679,405	193,913	14,427,820
Massachusetts	17,215,605	93,806	572,893	139,919	18,022,223
Michigan	14,842,595	115,061	1,080,785	788,078	16,826,519
Minnesota	10,908,370	460,191	1,026,486	286,292	12,681,339
Mississippi	4,143,583	14,866	55,661	64,821	4,278,931
Missouri	9,721,356	0	1,247,200	311,667	11,280,223
Montana	1,649,275	8,828	16,413	51,349	1,725,865
Nebraska	3,919,807	18,136	352,455	102,563	4,392,961
Nevada	3,666,627	14,081	1,086,449	861,811	5,628,968
New Hampshire	2,955,654	10,154	96,852	42,719	3,105,379
New Jersey	27,545,311	94,402	90,000	1,587,039	29,316,752
New Mexico	3,567,780	2,104	602,745	71,870	4,244,499
New York	59,337,342	2,456,403	3,346,508	7,921,808	73,062,061
North Carolina	13,829,880	0	1,716,171	0	15,546,051
North Dakota	879,569	92,890	78,911	14,922	1,066,292
Ohio	19,200,000	700,000	1,460,000	640,000	22,000,000
Oklahoma	5,841,807	30,399	912,787	50,824	6,835,817
Oregon	7,015,217	39,863	655,816	372,185	8,083,081
Pennsylvania	26,207,678	410,814	3,485,339	1,671,978	31,775,809
Rhode Island	2,198,145	81,271	26,144	153,801	2,459,361
South Carolina	8,972,090	118,356	910,213	347,834	10,348,493
South Dakota	1,207,810	9,991	179,044	34,500	1,431,345
Tennessee	9,256,634	251,876	114,517	185,590	9,808,617
Texas	52,968,928	342,519	8,305,503	3,337,825	64,954,775
Utah	4,604,905	47,735	842,279	226,935	5,721,854
Vermont	1,492,345	10,153	48,800	43,000	1,594,298
Virginia	14,706,713	831,493	581,781	719,373	16,839,360
Washington	13,393,260	139,944	3,200,651	442,532	17,176,387
West Virginia	3,768,726	49,004	161,556	15,221	3,994,507
Wisconsin	10,113,405	428,720	1,025,235	117,951	11,685,311
Wyoming	1,592,479	4,749	329,937	1,997	1,929,162
United States	595,265,258	11,702,828	55,832,395	34,280,025	697,080,506

F-7. CHANGES IN EXPENDITURES 2017-18 (%)

	CURRENT	OTHER CURRENT	CAPITAL OUTLAY	INTEREST	TOTAL
Alabama	0.8	2.3	-4.8	3.8	0.6
Alaska	4.1	10.0	8.4	4.6	4.7
Arizona	-0.6	10.3	0.5	-2.0	-0.6
Arkansas	-0.7	1.4	-13.6	-1.5	-2.0
California	7.5	3.2	3.7	6.8	6.9
Colorado	2.8	2.8	2.8	2.8	2.8
Connecticut	2.9	0.2	3.9	2.6	3.0
Delaware	5.1	-1.4	-7.4	1.7	4.4
District of Columbia	3.2	3.9	4.1	11.3	5.5
Florida	1.8	0.5	2.1	-4.3	1.7
Georgia	2.0	1.1	5.6	-6.2	1.9
Hawaii	0.9	4.9	-0.3	7.3	1.7
Idaho	1.9	1.9	10.0	0.2	2.4
Illinois	2.8	-1.1	2.9	4.9	2.8
Indiana	-8.4	-1.1	-0.5	2.3	-6.2
Iowa	2.2	2.2	0.0	0.0	1.9
Kansas	6.4	0.0	5.2	10.7	6.4
Kentucky	1.5	0.4	-4.3	5.7	1.3
Louisiana	1.3	1.3	9.3	1.6	2.2
Maine	0.3	-0.7	6.4	9.4	2.1
Maryland	1.4	0.2	-4.5	2.3	1.1
Massachusetts	4.0	4.0	4.0	4.0	4.0
Michigan	1.3	-3.5	-12.1	9.0	0.6
Minnesota	2.6	0.5	-4.0	-6.3	1.8
Mississippi	0.4	6.1	2.2	-1.3	0.4
Missouri	1.6	0.0	4.9	-0.4	1.9
Montana	1.2	1.1	-9.7	1.2	1.1
Nebraska	4.9	8.7	15.6	8.7	5.8
Nevada	0.2	-6.3	3.7	0.4	0.9
New Hampshire	1.6	8.8	15.6	1.4	2.0
New Jersey	1.9	-0.8	0.0	3.5	2.0
New Mexico	1.5	1.5	1.5	1.5	1.5
New York	2.0	2.4	2.2	7.3	2.5
North Carolina	3.0	0.0	47.6	0.0	6.5
North Dakota	0.7	1.5	-5.4	0.1	0.3
Ohio	0.0	0.9	-0.3	1.1	0.0
Oklahoma	2.1	5.5	7.7	-3.2	2.8
Oregon	4.5	4.5	4.5	4.5	4.5
Pennsylvania	1.7	1.7	4.0	4.7	2.1
Rhode Island	0.3	2.7	-1.1	3.6	0.6
South Carolina	4.6	2.1	-1.9	-2.5	3.7
South Dakota	1.3	13.0	4.1	4.0	1.7
Tennessee	1.5	6.0	1.4	-1.0	1.5
Texas	5.6	0.1	0.0	1.6	4.6
Utah	3.1	-7.4	2.6	6.6	3.0
Vermont	0.9	-10.2	-2.8	5.9	0.8
Virginia	2.0	0.5	-1.1	-0.1	1.8
Washington	4.1	5.5	5.3	1.3	4.3
West Virginia	-3.4	4.6	-19.4	0.4	-4.0
Wisconsin	0.1	4.4	8.9	-33.2	0.5
Wyoming	1.5	-13.3	-6.0	-13.6	0.1
United States	2.8	1.9	2.9	4.2	2.8

F-8. CURRENT EXPENDITURES PER STUDENT IN FALL ENROLLMENT

	2017	2018	2017-18
	EXPENDITURE (\$)	EXPENDITURE (\$)	CHANGE (%)
Alabama	9,238	9,354	1.3
Alaska	21,261	22,103	4.0
Arizona	7,501	7,474	-0.4
Arkansas	9,871	9,762	-1.1
California	9,685	10,420	7.6
Colorado	10,865	11,009	1.3
Connecticut	20,861	21,731	4.2
Delaware	16,350	17,500	7.0
District of Columbia	25,025	25,323	1.2
Florida	9,110	9,225	1.3
Georgia	10,010	10,182	1.7
Hawaii	11,964	12,157	1.6
Idaho	6,761	6,849	1.3
Illinois	13,875	14,321	3.2
Indiana	7,267	6,673	-8.2
Iowa	11,017	11,198	1.6
Kansas	10,277	10,898	6.0
Kentucky	10,508	10,693	1.8
Louisiana	11,234	11,397	1.5
Maine	8,956	9,035	0.9
Maryland	14,774	14,862	0.6
Massachusetts	17,381	18,072	4.0
Michigan	9,968	10,211	2.4
Minnesota	12,417	12,652	1.9
Mississippi	8,361	8,398	0.4
Missouri	10,826	11,007	1.7
Montana	11,129	11,212	0.7
Nebraska	11,716	12,125	3.5
Nevada	8,165	8,177	0.1
New Hampshire	16,495	16,763	1.6
New Jersey	20,556	21,118	2.7
New Mexico	10,520	10,763	2.3
New York	23,265	23,519	1.1
North Carolina	9,329	9,528	2.1
North Dakota	8,176	8,073	-1.3
Ohio	10,669	10,666	0.0
Oklahoma	8,249	8,327	0.9
Oregon	11,595	12,056	4.0
Pennsylvania	15,017	15,338	2.1
Rhode Island	15,691	15,648	-0.3
South Carolina	11,552	11,913	3.1
South Dakota	9,000	9,022	0.2
Tennessee	9,393	9,547	1.6
Texas	9,387	9,800	4.4
Utah	6,906	7,058	2.2
Vermont	19,399	19,584	1.0
Virginia	11,141	11,306	1.5
Washington	11,914	12,285	3.1
West Virginia	14,274	13,927	-2.4
Wisconsin	11,533	11,592	0.5
Wyoming	16,820	17,127	1.8
United States	11,642	11,934	2.5

F-9. CURRENT EXPENDITURES PER STUDENT IN AVERAGE DAILY ATTENDANCE

	2017	2018	2017-18
	EXPENDITURE (\$)	EXPENDITURE (\$)	CHANGE (%)
Alabama	9,695	9,625	-0.7
Alaska	23,005	23,867	3.7
Arizona	8,296	8,273	-0.3
Arkansas	10,513	10,543	0.3
California	11,159	12,039	7.9
Colorado	11,692	11,862	1.5
Connecticut	21,712	22,647	4.3
Delaware	19,916	21,005	5.5
District of Columbia	21,159	21,334	0.8
Florida	9,798	9,897	1.0
Georgia	10,478	10,517	0.4
Hawaii	13,734	13,931	1.4
Idaho	7,142	7,228	1.2
Illinois	15,465	15,964	3.2
Indiana	7,627	6,998	-8.2
Iowa	11,542	11,838	2.6
Kansas	10,854	11,511	6.1
Kentucky	11,209	11,303	0.8
Louisiana	11,996	12,030	0.3
Maine	9,488	9,501	0.1
Maryland	15,779	15,894	0.7
Massachusetts	18,481	19,135	3.5
Michigan	10,034	10,298	2.6
Minnesota	13,043	13,078	0.3
Mississippi	8,551	8,515	-0.4
Missouri	11,283	11,425	1.3
Montana	12,100	12,178	0.6
Nebraska	13,077	13,454	2.9
Nevada	8,432	8,380	-0.6
New Hampshire	16,929	17,204	1.6
New Jersey	20,322	20,729	2.0
New Mexico	12,114	12,654	4.5
New York	23,384	23,867	2.1
North Carolina	9,948	10,072	1.2
North Dakota	8,642	8,610	-0.4
Ohio	11,739	11,707	-0.3
Oklahoma	8,818	8,894	0.9
Oregon	12,606	13,108	4.0
Pennsylvania	15,860	16,183	2.0
Rhode Island	16,692	16,647	-0.3
South Carolina	12,050	12,484	3.6
South Dakota	9,215	9,268	0.6
Tennessee	9,880	9,995	1.2
Texas	9,969	10,456	4.9
Utah	6,986	7,200	3.1
Vermont	18,217	18,549	1.8
Virginia	11,992	12,156	1.4
Washington	12,763	13,159	3.1
West Virginia	15,380	15,239	-0.9
Wisconsin	12,413	12,494	0.7
Wyoming	18,196	18,521	1.8
United States	12,450	12,756	2.5

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National Trends 2009-18

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SERIES G - STUDENTS AND FACULTY

G-1. PUBLIC SCHOOL DISTRICTS

G-2. FALL ENROLLMENT

G-3. AVERAGE DAILY ATTENDANCE

G-4. HIGH SCHOOL GRADUATES

G-5. TEACHERS AND INSTRUCTIONAL STAFF

G-6. AVERAGE SALARY OF TEACHERS AND INSTRUCTIONAL STAFF

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G-1. PUBLIC SCHOOL DISTRICTS

YEAR	TOTAL DISTRICTS			OPERATING DISTRICTS		
	COUNT	ANNUAL CHANGE (%)	CHANGE SINCE 2009 (%)	COUNT	ANNUAL CHANGE (%)	CHANGE SINCE 2009 (%)
2009	16,271	-	-	16,070	-	-
2010	16,340	0.4	0.4	16,146	0.5	0.5
2011	16,361	0.1	0.6	16,168	0.1	0.6
2012	16,503	0.9	1.4	16,304	0.8	1.5
2013	16,525	0.1	1.6	16,346	0.3	1.7
2014	16,430	-0.6	1.0	16,233	-0.7	1.0
2015	16,495	0.4	1.4	16,296	0.4	1.4
2016	16,513	0.1	1.5	16,316	0.1	1.5
2017	16,471	-0.3	1.2	16,280	-0.2	1.3
2018	16,501	0.2	1.4	16,309	0.2	1.5

G-2. FALL ENROLLMENT

YEAR	ELEMENTARY			SECONDARY			TOTAL		
	COUNT	ANNUAL CHANGE (%)	CHANGE SINCE 2009 (%)	COUNT	ANNUAL CHANGE (%)	CHANGE SINCE 2009 (%)	COUNT	ANNUAL CHANGE (%)	CHANGE SINCE 2009 (%)
2009	30,335,603	-	-	18,618,468	-	-	48,954,071	-	-
2010	30,309,918	-0.1	-0.1	18,783,654	0.9	0.9	49,093,572	0.3	0.3
2011	30,350,444	0.1	0.0	18,742,798	-0.2	0.7	49,093,242	0.0	0.3
2012	30,359,881	0.0	0.1	18,847,023	0.6	1.2	49,206,904	0.2	0.5
2013	30,522,269	0.5	0.6	18,893,713	0.2	1.5	49,415,982	0.4	0.9
2014	30,918,484	1.3	1.9	18,685,543	-1.1	0.4	49,604,027	0.4	1.3
2015	30,936,079	0.1	2.0	18,743,564	0.3	0.7	49,679,643	0.2	1.5
2016	30,980,568	0.1	2.1	18,819,580	0.4	1.1	49,800,148	0.2	1.7
2017	30,925,487	-0.2	1.9	18,827,819	0.0	1.1	49,753,306	-0.1	1.6
2018	31,077,207	0.5	2.4	18,801,506	-0.1	1.0	49,878,713	0.3	1.9

G-3. AVERAGE DAILY ATTENDANCE

YEAR	COUNT	ANNUAL CHANGE (%)	CHANGE SINCE 2009 (%)
2009	45,863,233	-	-
2010	45,997,511	0.3	0.3
2011	46,205,491	0.5	0.7
2012	45,774,077	-0.9	-0.2
2013	45,938,423	0.4	0.2
2014	46,025,285	0.2	0.4
2015	46,252,618	0.5	0.8
2016	46,457,525	0.4	1.3
2017	46,524,270	0.1	1.4
2018	46,666,517	0.3	1.8

G-4. HIGH SCHOOL GRADUATES

YEAR	COUNT	ANNUAL CHANGE (%)	CHANGE SINCE 2009 (%)
2009	3,029,312	-	-
2010	3,088,467	2.0	2.0
2011	3,138,036	1.6	3.6
2012	3,146,325	0.3	3.9
2013	3,181,423	1.1	5.0
2014	3,178,048	-0.1	4.9
2015	3,198,960	0.7	5.6
2016	3,238,440	1.2	6.9
2017	3,240,592	0.1	7.0
2018	3,263,223	0.7	7.7

G-5. TEACHERS AND INSTRUCTIONAL STAFF

YEAR	ELEMENTARY TEACHER			SECONDARY TEACHER			TOTAL TEACHER			OTHER PROFESSIONAL			PRINCIPALS AND SUPERVISORS			TOTAL STAFF		
	COUNT	ANNUAL CHANGE (%)	SINCE 2009 (%)	COUNT	ANNUAL CHANGE (%)	SINCE 2009 (%)	COUNT	ANNUAL CHANGE (%)	SINCE 2009 (%)	COUNT	ANNUAL CHANGE (%)	SINCE 2009 (%)	COUNT	ANNUAL CHANGE (%)	SINCE 2009 (%)	COUNT	ANNUAL CHANGE (%)	SINCE 2009 (%)
2009	1,870,062			1,326,925			3,196,987			276,619			197,521			3,671,227		
2010	1,847,328	-1.2	-1.2	1,314,752	-0.9	-0.9	3,162,080	-1.1	-1.1	283,898	2.6	2.6	197,586	0.0	0.0	3,643,534	-0.8	-0.8
2011	1,838,822	-0.4	-1.6	1,290,165	-1.9	-2.8	3,129,987	-1.0	-2.1	281,837	-0.7	-1.9	196,584	-0.5	-0.5	3,608,388	-1.0	-1.7
2012	1,870,611	1.7	0.0	1,221,368	-5.3	-8.0	3,091,879	-1.2	-3.3	253,794	-10.0	-8.3	193,369	-1.6	-2.2	3,639,042	-1.9	-3.6
2013	1,873,676	0.2	0.2	1,230,161	0.7	-7.3	3,103,837	0.4	-2.9	260,187	2.5	-5.9	192,440	-0.5	-2.6	3,656,464	0.5	-3.1
2014	1,884,818	0.6	0.8	1,239,696	0.8	-6.6	3,124,514	0.7	-2.3	264,916	1.8	-4.2	199,766	3.8	1.1	3,689,196	0.9	-2.2
2015	1,896,696	0.6	1.4	1,220,299	-1.6	-8.0	3,116,995	-0.2	-2.5	298,623	12.8	8.9	202,781	1.5	2.6	3,618,669	0.8	-1.4
2016	1,899,084	0.1	1.6	1,207,888	-1.1	-9.0	3,106,142	-0.3	-2.8	302,326	1.2	9.3	204,686	1.1	3.7	3,613,364	-0.1	-1.6
2017	1,902,394	0.2	1.7	1,214,194	0.6	-8.5	3,116,588	0.3	-2.5	304,823	0.9	10.2	207,342	1.2	4.9	3,628,753	0.4	-1.2
2018	1,913,707	0.6	2.3	1,213,983	-0.1	-8.6	3,125,790	0.3	-2.2	306,499	0.5	10.8	208,909	0.5	5.7	3,642,198	0.4	-0.8

G-6. AVERAGE SALARY OF TEACHERS AND INSTRUCTIONAL STAFF

YEAR	TEACHERS				STAFF			
	SALARY (\$)	ANNUAL CHANGE (%)	CHANGE SINCE 2009 (%)		SALARY (\$)	ANNUAL CHANGE (%)	CHANGE SINCE 2009 (%)	
			CURRENT \$	CONSTANT \$			CURRENT \$	CONSTANT \$
2009	54368.00	-	-	-	56261.00	-	-	-
2010	55280.00	1.7	1.7	0.2	57038.00	1.4	1.4	-0.1
2011	55628.00	0.6	2.3	-1.6	57269.00	0.4	1.8	-2.1
2012	55497.00	-0.2	2.1	-4.2	57113.00	-0.3	1.5	-4.8
2013	56173.00	1.2	3.3	-4.7	57794.00	1.2	2.7	-5.2
2014	56805.00	1.1	4.5	-5.1	58641.00	1.5	4.2	-5.4
2015	57754.00	1.7	6.2	-4.0	59400.00	1.3	5.6	-4.5
2016	58479.00	1.3	7.6	-3.6	60206.00	1.4	7.0	-4.0
2017	59660.00	2.0	9.7	-3.5	61386.00	2.0	9.1	-4.1
2018	60483.00	1.4	11.2	-4.0	62329.00	1.5	10.8	-4.4

SERIES H —SCHOOL REVENUES AND EXPENDITURES

H-1. RECEIPTS FOR PUBLIC SCHOOLS (\$ THOUSANDS)

H-2. CHANGES OF RECEIPTS FOR PUBLIC SCHOOLS (%)

H-3. REVENUE RECEIPTS (%)

H-4. EXPENDITURES ON PUBLIC SCHOOLS (\$ THOUSANDS)

H-5. CHANGES OF EXPENDITURES ON PUBLIC SCHOOLS (%)

H-6. CURRENT EXPENDITURES PER STUDENT IN FALL ENROLLMENT

H-7. CURRENT EXPENDITURES PER STUDENT IN AVERAGE DAILY ATTENDANCE

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H-1. RECEIPTS FOR PUBLIC SCHOOLS (\$ THOUSANDS)

YEAR	REVENUE				NON-REVENUE	TOTAL RECEIPTS
	FEDERAL	STATE	LOCAL	TOTAL		
2009	55,316,813	274,659,845	250,867,884	580,844,542	37,961,260	618,805,802
2010	73,747,150	258,005,194	252,930,818	584,683,162	37,072,169	621,755,331
2011	73,686,458	266,529,207	254,920,397	595,136,062	44,733,821	639,869,883
2012	61,227,071	271,282,790	263,331,167	595,841,028	38,042,090	633,883,117
2013	56,417,555	273,526,911	268,108,468	598,052,934	38,689,834	636,742,768
2014	55,883,254	284,011,673	276,546,136	616,441,063	39,712,853	656,153,918
2015	55,330,957	289,627,902	285,514,507	630,473,366	44,307,616	674,780,984
2016	54,885,768	294,948,789	292,849,455	642,684,012	47,733,290	690,417,308
2017	53,662,905	295,215,488	297,821,155	646,699,548	48,222,303	694,921,849
2018	51,578,200	301,557,951	305,481,285	658,617,436	49,582,830	708,200,263

H-2. CHANGES OF RECEIPTS FOR PUBLIC SCHOOLS (%)

YEAR	FEDERAL REVENUE			STATE REVENUE			LOCAL REVENUE			TOTAL REVENUE			NON-REVENUE			TOTAL RECEIPTS			
	ANNUAL	CHANGE SINCE 2009	ANNUAL	CHANGE SINCE 2009	ANNUAL	CHANGE SINCE 2009	ANNUAL	CHANGE SINCE 2009	ANNUAL	CHANGE SINCE 2009	ANNUAL	CHANGE SINCE 2009	ANNUAL	CHANGE SINCE 2009	ANNUAL	CHANGE SINCE 2009	ANNUAL	CHANGE SINCE 2009	
	CHANGE	CURRENT \$	CONSTANT \$	CHANGE	CURRENT \$	CONSTANT \$	CHANGE	CURRENT \$	CONSTANT \$	CHANGE	CURRENT \$	CONSTANT \$	CHANGE	CURRENT \$	CONSTANT \$	CHANGE	CURRENT \$	CONSTANT \$	
2009																			
2010	33.3	31.4	-6.1	-6.1	0.8	0.8	-0.7	0.7	0.7	0.7	-0.8	-2.3	-2.3	-2.3	-3.8	0.5	0.5	-1.0	
2011	-0.1	28.2	3.3	3.0	0.8	0.8	-2.2	1.8	2.5	1.4	-1.4	20.7	17.8	13.4	2.9	3.4	0.5	0.5	
2012	-16.9	10.7	3.8	1.8	-1.2	-7.3	3.3	5.0	0.1	2.6	-3.8	-15.0	0.2	-6.0	-0.9	2.4	3.9	3.9	
2013	-7.9	2.0	-5.9	0.8	-0.4	-6.1	1.8	6.9	0.4	3.0	-5.0	1.7	1.9	-6.0	0.5	2.9	-5.1	-5.1	
2014	-0.9	1.0	-8.3	3.8	3.4	-6.1	3.1	10.2	0.1	3.1	-3.6	2.6	4.6	-5.0	3.0	6.0	-3.7	-3.7	
2015	-1.0	0.0	-8.6	2.0	5.4	-4.7	3.2	13.8	2.9	8.5	-1.9	11.6	16.7	5.5	2.8	9.0	-1.4	-1.4	
2016	-0.8	-0.8	-11.0	1.8	7.4	-3.7	2.6	16.7	4.7	10.6	-0.8	7.7	25.7	12.8	2.3	11.6	6.0	6.0	
2017	-2.2	-3.0	-14.7	0.1	7.5	-5.5	1.7	18.7	0.6	11.3	-2.1	1.0	27.0	11.7	0.7	12.3	-1.3	-1.3	
2018	-3.9	-6.8	-19.5	2.1	9.8	-5.2	2.6	21.9	1.8	13.4	-3.1	2.8	30.6	12.8	1.9	14.4	-1.2	-1.2	

H-3. REVENUE RECEIPTS (%)

YEAR	FEDERAL	STATE	LOCAL
2009	9.5	47.3	43.2
2010	12.6	44.1	43.3
2011	12.4	44.8	42.8
2012	10.3	45.5	44.2
2013	9.4	45.7	44.8
2014	9.1	46.1	44.9
2015	8.8	45.9	45.3
2016	8.5	45.9	45.6
2017	8.3	45.6	46.1
2018	7.8	45.8	46.4

H-4. EXPENITURES ON PUBLIC SCHOOLS (\$ THOUSANDS)

YEAR	CURRENT EXPENDITURE	OTHER CURRENT EXPENDITURE	CAPITAL OUTLAY	INTEREST	TOTAL
2009	516,390,161	10,770,310	56,717,765	23,032,116	606,910,352
2010	522,617,979	10,621,418	51,795,753	24,625,697	609,660,847
2011	528,662,642	10,178,860	50,010,083	26,753,753	615,605,338
2012	519,804,173	10,521,351	47,801,824	28,587,785	606,715,133
2013	524,569,572	10,620,910	46,064,489	28,347,953	609,602,924
2014	535,431,427	10,496,191	47,943,439	29,123,374	622,994,431
2015	552,230,364	10,930,547	50,387,446	31,139,497	644,687,854
2016	569,368,183	11,128,294	53,297,074	32,001,534	665,795,085
2017	579,212,197	11,490,122	54,247,962	32,903,100	677,853,381
2018	595,265,258	11,702,828	55,832,395	34,280,025	697,080,506

H-5. CHANGES OF EXPENDITURES ON PUBLIC SCHOOLS (%)

YEAR	CURRENT EXPENDITURE		OTHER CURRENT EXPENDITURE		CAPITAL OUTLAY		INTEREST		TOTAL	
	ANNUAL CHANGE	CHANGE SINCE 2009 CURRENT \$ CONSTANT \$	ANNUAL CHANGE	CHANGE SINCE 2009 CURRENT \$ CONSTANT \$	ANNUAL CHANGE	CHANGE SINCE 2009 CURRENT \$ CONSTANT \$	ANNUAL CHANGE	CHANGE SINCE 2009 CURRENT \$ CONSTANT \$	ANNUAL CHANGE	CHANGE SINCE 2009 CURRENT \$ CONSTANT \$
2009	-	-	-	-	-	-	-	-	-	-
2010	1.2	1.2	-1.4	-1.4	-8.7	-8.7	6.9	6.9	0.5	0.5
2011	1.2	2.4	-4.2	-5.5	-11.8	-15.2	16.2	11.8	1.0	1.4
2012	-1.7	0.7	3.4	-2.3	-15.7	-20.9	24.1	16.4	-1.4	0.0
2013	0.9	1.6	0.9	-1.4	-18.8	-25.1	23.1	13.5	0.5	0.4
2014	2.1	3.7	-1.2	-2.5	-15.5	-23.3	26.4	14.8	2.2	2.7
2015	3.1	6.9	4.1	1.5	-11.2	-19.7	35.2	22.2	3.5	6.2
2016	3.1	10.3	1.8	3.3	-6.0	-15.7	38.9	24.6	3.3	9.7
2017	1.7	12.2	3.3	6.7	-4.4	-15.9	42.9	25.6	1.8	11.7
2018	2.8	15.3	1.9	8.7	-1.6	-15.0	48.8	28.5	2.8	14.9

H-6. CURRENT EXPENDITURES PER STUDENT IN FALL ENROLLMENT

YEAR	DOLLAR (\$)	ANNUAL CHANGE (%)	CHANGE SINCE 2009 (%)	
			CURRENT \$	CONSTANT \$
2009	10,548	-	-	-
2010	10,645	0.9	0.9	-0.6
2011	10,769	1.2	2.1	-1.8
2012	10,564	-1.9	0.2	-6.0
2013	10,615	0.5	0.6	-7.2
2014	10,794	1.7	2.3	-7.1
2015	11,116	3.0	5.4	-4.7
2016	11,433	2.9	8.4	-2.8
2017	11,642	1.8	10.4	-3.0
2018	11,934	2.5	13.1	-2.3

H-7. CURRENT EXPENDITURES PER STUDENT IN AVERAGE DAILY ATTENDANCE

YEAR	DOLLAR (\$)	ANNUAL CHANGE (%)	CHANGE SINCE 2009 (%)	
			CURRENT \$	CONSTANT \$
2009	11259.00	-	-	-
2010	11362.00	0.9	0.9	-0.6
2011	11442.00	0.7	1.6	-2.2
2012	11356.00	-0.8	0.9	-5.4
2013	11419.00	0.6	1.4	-6.4
2014	11633.00	1.9	3.3	-6.2
2015	11939.00	2.6	6.0	-4.1
2016	12256.00	2.7	8.9	-2.4
2017	12450.00	1.6	10.6	-2.8
2018	12756.00	2.5	13.3	-2.2

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Glossary

Average Daily Attendance (ADA): The aggregate attendance of a school during a reporting period divided by the number of days school is in session during this period. Only days on which the pupils are under the guidance and direction of teachers should be considered as days in session. The average daily attendance for groups of schools having varying lengths of terms is the sum of the average daily attendances obtained for the individual schools.

Average Salary: The arithmetic mean of the salaries of the group described. This figure is the average gross salary before deductions for Social Security, retirement, health insurance, and so on.

Capital Outlay: An expenditure that results in the acquisition of fixed assets or additions to fixed assets, which are presumed to have benefits for more than one year. It is an expenditure for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial, additional, and replacement equipment.

Classroom Teacher: A staff member assigned the professional activities of instructing pupils in self-contained classes or courses or in classroom situations. The number of classroom teachers is usually expressed in full-time equivalents.

Current Expenditures: The expenditures for operating local public schools, excluding capital outlay and interest on school debt. These expenditures include such items as salaries for school personnel, fixed charges, student transportation, school books and materials, and energy costs.

Current Expenditures for Other Programs: Current expenses for summer schools, adult education, post-high-school vocational education, personnel retraining, and community services; services to private school pupils, community centers, recreational activities, and public libraries, and so on, when operated by local school districts and not part of regular public elementary and secondary day-school programs.

Debt: The major portion of all state and local government debt constitutes long-term indebtedness. A substantial portion of such long-term debt is nonguaranteed debt (*i.e.*, obligations payable solely from pledged earnings of specific activities or facilities, from special assessments, or from specific nonproperty taxes).

Education: The provision or support of schools and other education facilities and services.

Elementary School: A school classified as elementary by state and local practice and composed of any span of grades not above grade 8. A preschool or kindergarten school is included under this heading only if it is an integral part of an elementary school or a regularly established school system.

Enrollment: A cumulative count of the number of pupils registered during the entire school year. New entrants are added, but those leaving are not subtracted.

Expenditures: All amounts of money paid out by a government—net of recoveries and other correcting transactions—other than for retirement of debt, investment in securities, extension of credit, or as agency transactions. Expenditures include only external transactions of a government and exclude noncash transactions, such as the provision of perquisites or other payments in kind. Aggregates for groups of governments exclude intergovernmental transactions among the governments involved.

Fall Enrollment: The count of the pupils registered in the fall of the school year, usually in October.

Full-Time Equivalent Employment: A computed statistic representing the number of full-time employees that could have been employed if the reported number of hours worked by part-time employees had been worked by full-time employees. This statistic is calculated separately for each function of a government by dividing the “part-time hours paid” by the standard number of hours for full-time employees in the particular government and then adding the resulting quotient to the number of full-time employees.

High School Graduate: A person who receives formal recognition from school authorities for having completed the prescribed high school course of study; excludes equivalency certificates.

Instructional Staff: Full-time equivalent number of positions, not the number of different individuals occupying the positions during the school year. In local schools, instructional staff includes all public elementary and secondary (junior and senior high) day school positions that are in the nature of teaching or in the improvement of the teaching-learning situation. Includes consultants or supervisors of instruction, principals, teachers, guidance personnel, librarians, psychological personnel, and other instructional staff. Excludes administrative staff, attendance personnel, health services personnel, clerical personnel, and junior college staff. In institutions of higher education, includes those engaged in teaching and related academic research in junior colleges, colleges, and universities, including those in hospitals, agricultural experiment stations, and farms.

Interest on Debt: Annual expenditures to pay interest only on long-term debt.

K-12: Kindergarten through 12th grade. Used for convenience of abbreviation in the Rankings tables; comprises “Elementary School” and “Secondary School” as defined in this glossary. Thus, as is the case for “Elementary School,” K-12 here may include preschool and/or kindergarten but only if it is an integral part of an elementary school or a regularly established school system.

Noninstructional Staff: In local schools includes administrative and clerical personnel, plant operation and maintenance employees, bus drivers, and lunchroom, health, and recreational personnel engaged by school systems. In institutions of higher education includes cafeteria, clerical, and custodial workers in colleges and universities, hospitals, agricultural experiment stations, and farms.

Nonoperating School District: A school district that does not provide direct instruction for pupils but contracts with or pays tuition to other districts

Nonrevenue Receipts: The amount received by local education agencies from the sale of bonds and real property and equipment, loans, and proceeds from insurance adjustments.

Operating School District: A school district that directly provides instruction for pupils by hiring its own staff.

Revenue: Revenue receipts for public school purposes derive from three main sources:

Local. Local, intermediate, and other sources include all funds for direct expenditures by local and intermediate districts for school services, for the operation of intermediate departments of education, for employer contributions to retirement systems and/or Social Security on behalf of public school employees, for the purchase of materials for distribution of local school districts, and so on. Includes net receipts from revolving funds or clearing accounts only when such funds are available for general expenditure by the local board of education. Includes gifts and tuition and fees received from patrons.

State. Revenue receipts from state sources include all funds for the operation of the state department of education, for state (employer) contributions to retirement systems and/or Social Security on behalf of school employees, for grants in aid to intermediate and local school districts for school purposes (including funds available from state bond issues for such grants and the costs of textbooks, buses, supplies, etc., purchased by the state for distribution to local school districts), for the payment of interest on state bonds issued to provide grants to local school districts, and all other state revenue for public school purposes. Money collected by the state as an agent of a lesser unit and turned over in like amounts to that unit is not included.

Federal. Revenue receipts from federal sources include money distributed from the federal treasury either directly to local school districts or through the state and county, including grants for vocational education, for aid to federally affected areas, for school lunch and milk programs, for educating American Indians in local public schools, and money derived from federal forest reserves and federal oil royalties.

School District: An education agency at the local level that exists primarily to operate public schools or to contract for public school services. Synonyms are “local basic administrative unit” and “local education agency.”

Secondary School: A school comprising any span of grades beginning with the next grade following an elementary or middle school (usually 7, 8, or 9) and ending with or below grade 12. Both junior high schools and senior high schools are included.

Student-Teacher Ratio: The number of students in the fall enrollment divided by the number of classroom teachers.

Total Expenditures: Includes all current expenditures, capital outlay, and interest on the school debt.

Total Revenue Receipts: Includes all revenue receipts available for expenditure for current expenses, capital outlay, and debt service for public schools, including all appropriations from general funds of federal, state, county, and local governments; receipts from taxes levied for school purposes; income from permanent school funds and endowments; income from leases of school lands; interest on bank deposits; tuition; gifts; and so on. Amounts that increase the school indebtedness or that represent exchange of school property for money are excluded.

State Notes for Rankings and Estimates

The NEA recognizes that each state's department of education (DOE) has its own system of accounting and reporting for state executive and legislative branch purposes. As a result, it is not always possible to obtain completely comparable data for every state. For this reason, NEA Research encourages each state DOE to include any clarifying information that is necessary for a proper interpretation of the data supplied. In response, state education departments have provided clarifying and explanatory information. NEA Research has calculated salary estimates using American Community Survey data for the states that have not reported such data for some years.

ARIZONA: Salary estimates have been calculated from American Community Survey for school years since 2011–12.

CALIFORNIA: California has more than 500 schools that cannot be categorized as either “Elementary” or “Secondary.” Therefore, “Elementary” personnel include teachers from elementary, middle, junior high, and special education schools, and teachers from county and district offices not assigned to a school site. “Secondary” personnel are deemed to include teachers from senior high, continuation, alternative, community day, juvenile hall/court, and K–12 schools.

The California legislature determines the amount of property taxes used to fund schools. Local school boards do not have authority to raise any revenue for district instructional programs. The enrollment projections do not include ungraded enrollment.

CONNECTICUT: Salary estimates have been calculated from American Community Survey for school years since 2016–17.

DELAWARE: For fiscal and reporting purposes, the state treats charter schools as if they were public school districts without geographic boundaries.

DISTRICT OF COLUMBIA: Salary estimates have been calculated from American Community Survey for school years since 2013–14.

GEORGIA: State revenue includes “on behalf” revenues (health insurance and retirement premiums) and “state schools” revenues. Total current expenditure includes “on behalf” payments (health insurance and retirement premiums) and “state schools” expenditures.

HAWAII: Salary estimates have been calculated from American Community Survey for school years since 2014–15.

IDAHO: Salary data may include extra-duty pay.

ILLINOIS: Salary estimates have been calculated from American Community Survey for school years since 2014–15.

INDIANA: Salary estimates have been calculated from American Community Survey for school years since 2013–14.

IOWA: Starting from 2006 the average teacher salary has been calculated according to NEA instructions. Numbers for previous years had not been calculated this way.

KANSAS: The Kansas State Board of Education includes in its average teacher salary three separate forms of compensation: base teaching salary, supplemental salary, and fringe benefits.

LOUISIANA: With the exception of average teacher salary data, the scope of Louisiana’s data reported for 2001–2002 and subsequent years was expanded to encompass public school agencies beyond its regular city/parish school districts. This revision makes NEA data more comparable to what Louisiana has historically reported to NCES.

1. Effective 2010–2011, the single-school Louisiana School for the Visually Impaired (LEA 305) closed as a separate agency; its school transferred to the (renamed) LA Schools for the Deaf and the Visually Impaired (LEA 304), making this a two-school agency.
2. Effective 2007–2008, students enrolled in schools operated by the Office of Youth Development (previously within the LA Department of Corrections) were reported within the LDOE student data system; the OYD included in the above district/agency counts. Effective 2008–2009, OYD was re-designated the Office of Juvenile Justice (OJJ).
3. RSD = Recovery School District. The state-operated RSD schools are mainly in Orleans Parish; however, effective 2010–11 some were in other parishes. The remainder of the RSD (within Orleans and other parishes) consists of contractor-operated type 5 charter school agencies. Each agency may have multiple schools.

The Louisiana average salaries for instructional staff and classroom teachers are calculated using all regular salaries and bonuses relating to the assigned duty or duties performed by each applicable school district or agency employee. Overtime payments, stipends, and benefits are excluded.

MAINE: Enrollment figures only include students attending public schools and do not include those students attending private schools at public expense. Average teacher salaries since 2008 do not include payments by the Maine Department of Education to bring teachers paid below \$30,000 up to the \$30,000 minimum salary.

MICHIGAN: The data in this report can be found at <http://www.michigan.gov/cepi>. The average salary is determined by taking the total salaries for all full-time K–12 instructional professional staff and dividing that figure by the number of full-time K–12 staff.

The Michigan Department of Education (MDE) does not collect aggregate daily totals on attendance. A definition of “average daily attendance” (ADA) is written in Michigan state law as 92 percent of the total reported enrollment in Michigan’s school districts.

The MDE’s “elementary” enrollment was computed as K–6 and “secondary” enrollment as grades 7–12. Special education was divided into proportions of 69.5 percent “elementary” and 30.5 percent “secondary.”

Legislation passed in 1994 changed the major source of revenue from local to state funds.

MINNESOTA: Short-term debt is included in the total current expenditure figure.

NEBRASKA: The number of classroom teachers and the data on teacher salaries do not include substitute teachers. “Elementary” enrollment data are considered to comprise grades PK–8.

NEW MEXICO: A new reporting system was introduced for 2006–07; therefore, comparisons to prior years may have anomalies.

NEW YORK: New York’s teacher salary data are medians, not averages (arithmetic means).

NORTH DAKOTA: The number of teachers reported in this table do not include tutors and small group instructors and may differ from the teacher counts reported by other publications, such as Common Core Data, released by NCES.

OHIO: Total number of teachers reported includes teachers whose gender was not reported.

OREGON: Where applicable, “average teacher salary” includes the contract amount plus 6 percent for the employer portion of retirement contributions. The number of instructional staff includes Regional Service District staff.

SOUTH CAROLINA: The number of school districts includes two special districts established by the General Assembly. ADA figures include kindergarten students reported at half-count.

SOUTH DAKOTA: Student enrollment numbers are not consistent with Common Core Data nonfiscal data collections of the National Center for Education Statistics. Common Core Data requires submission of data for all public schools and also for state-operated schools (e.g., schools for the deaf, visually handicapped, and corrections).

TEXAS: The number of “elementary” students includes the number of students in early education through grade 6. The number of “secondary” students includes students in grades 7–12.

VERMONT: The substantial drop in Vermont’s local revenues and increase in state revenues reported in FY 05 and projected for FY 06 was caused by a statutory change. The Vermont legislature passed Act 68 which, among other things, changed the local property tax component of education revenue into a state property tax. Revenue data do not include revenues to run the state’s board of education or department of education.

Expenditures for food services are included in current expenditures. Students who attend independent schools at public expense are not included in the student enrollment count. The expenditures associated with those students are likewise not included in current expenditures summaries.

WASHINGTON: The amount of interest on school debt does not include interest derived from capital projects funds. Student enrollments include high school students who are enrolled in community colleges and technical colleges.

Associated Student Body Fund revenues and expenditures are excluded from this report. Federal food reimbursements are not deducted from food service expenditures.

WEST VIRGINIA: New developments pertaining to the figures for teacher salary were still ongoing when this report was being published. Such changes will be reflected in next year's report.

KANSAS STATE DEPARTMENT OF EDUCATION
2018-2019 Principal Salaries

USD #	District Name	County	Col 1		Col 2		Col 3		Col 4		Col 5		Col 6		Col 7	
			FTE	Avg Salary including Fringe Benefits	2017-2018 Actual	FTE	2018-2019 Contracted Principal Salary Information	Contracted Average Principal Salaries	Contracted Average Board Paid Fringe	Contracted Average Salary & Fringe Benefits	Contracted Average Salary & Fringe Benefits	Contracted Average Salary & Fringe Benefits	Contracted Average Salary & Fringe Benefits	Contracted Average Salary & Fringe Benefits	Contracted Average Salary & Fringe Benefits	Contracted Average Salary & Fringe Benefits
D0101	Erie-Galesburg	Neosho	3.0	81,243	3.0	67,174	15,168	82,342	1.4%							
D0102	Cimarron-Ensign	Gray	2.0	83,461	2.0	84,374	4,860	89,234	6.9%							
D0103	Cheylin	Cheyenne	0.5	93,368	0.5	84,500	7,658	92,158	-1.3%							
D0105	Rawlins County	Rawlins	0.0	0	1.5	87,367	7,539	94,905	#VALUE!							
D0106	Western Plains	Ness	1.2	98,793	1.4	77,782	5,916	83,698	-15.3%							
D0107	Rock Hills	Jewell	1.5	86,047	1.5	82,867	6,790	89,657	4.2%							
D0108	Washington Co. Schools	Washington	2.0	67,383	2.0	68,447	946	69,393	3.0%							
D0109	Republic County	Republic	2.0	80,421	2.0	77,115	5,897	83,012	3.2%							
D0110	Thunder Ridge Schools	Phillips	1.7	96,874	1.7	86,373	9,217	95,590	-1.3%							
D0111	Doniphan West Schools	Doniphan	2.0	93,933	2.0	75,018	18,916	93,933	0.0%							
D0112	Central Plains	Ellsworth	3.0	80,350	3.0	75,290	5,928	81,218	1.1%							
D0113	Prairie Hills	Nemaha	5.0	81,626	5.0	79,203	4,144	83,348	2.1%							
D0114	Riverside	Doniphan	2.0	86,102	2.5	81,118	5,822	86,940	1.0%							
D0115	Nemaha Central	Nemaha	3.0	81,852	3.0	78,114	5,637	83,751	2.3%							
D0200	Greeley County Schools	Greeley	1.3	81,262	1.3	70,462	5,753	76,215	-6.2%							
D0202	Turner-Kansas City	Wyandotte	8.0	104,892	8.0	105,063	4,343	109,405	4.3%							
D0203	Piper-Kansas City	Wyandotte	4.0	95,065	4.0	96,702	4,463	101,164	6.4%							
D0204	Bonner Springs	Wyandotte	5.0	105,320	5.0	101,626	7,391	109,016	3.5%							
D0205	Bluestem	Butler	2.0	79,005	2.0	76,170	4,692	80,862	2.4%							
D0206	Remington-Whitewater	Butler	3.0	83,629	3.0	76,878	4,196	81,074	-3.1%							
D0207	Ft Leavenworth	Leavenworth	4.0	81,677	4.0	90,107	871	90,978	11.4%							
D0208	Wakeeney	Trego	1.5	89,767	2.0	70,760	6,684	77,444	-13.7%							
D0209	Moscow Public Schools	Stevens	1.5	86,226	1.5	77,737	6,797	84,534	-2.0%							
D0210	Hugoton Public Schools	Stevens	4.0	85,517	4.0	79,725	7,764	87,489	2.3%							
D0211	Norton Community Schools	Norton	3.0	91,011	3.0	90,260	6,779	97,039	6.6%							
D0212	Northern Valley	Norton	1.4	71,837	1.4	75,098	4,200	79,298	10.4%							
D0214	Ulysses	Grant	4.0	106,486	3.0	104,622	11,256	115,878	8.8%							
D0215	Lakin	Kearny	3.0	78,061	3.0	68,703	9,807	78,510	0.6%							
D0216	Deerfield	Kearny	1.5	89,030	2.0	67,547	7,939	75,486	-15.2%							
D0217	Rolla	Morton	1.0	78,808	1.0	80,808	0	80,808	2.5%							
D0218	Elkhart	Morton	3.5	71,769	3.5	65,843	4,173	70,016	-2.4%							
D0219	Minneola	Clark	2.0	89,733	2.0	86,814	6,000	92,814	3.4%							
D0220	Ashland	Clark	1.5	83,113	1.5	85,983	3,133	89,117	7.2%							

D0223	Barnes	Washington	1.5	69,532	2.0	63,750	5,875	69,625	0.1%
D0224	Clifton-Clyde	Washington	1.5	84,325	1.5	82,351	3,983	86,334	2.4%
D0225	Fowler	Meade	1.0	73,590	1.0	66,300	8,934	75,234	2.2%
D0226	Meade	Meade	2.0	84,612	2.0	85,695	2,550	88,245	4.3%
D0227	Hodgeman County Schools	Hodgeman	1.5	79,181	1.5	75,695	4,630	80,325	1.4%
D0229	Blue Valley	Johnson	37.0	109,329	37.0	113,045	615	113,660	4.0%
D0230	Spring Hill	Johnson	5.0	106,903	6.0	109,622	335	109,957	2.9%
D0231	Gardner Edgerton	Johnson	11.0	98,631	11.0	93,929	6,885	100,814	2.2%
D0232	De Soto	Johnson	12.0	100,524	12.0	97,983	5,770	103,753	3.2%
D0233	Olathe	Johnson	50.0	117,279	0.0	0	0	0	-100.0%
D0234	Fort Scott	Bourbon	4.0	81,088	4.0	81,239	5,484	86,723	6.9%
D0235	Uniontown	Bourbon	2.0	78,490	2.0	73,000	7,216	80,216	2.2%
D0237	Smith Center	Smith	1.3	91,051	1.3	85,922	6,555	92,477	1.6%
D0239	North Ottawa County	Ottawa	2.0	78,211	2.0	76,122	4,649	80,770	3.3%
D0240	Twin Valley	Ottawa	3.0	100,648	3.0	85,777	18,691	104,468	3.8%
D0241	Wallace County Schools	Wallace	1.5	71,788	1.5	69,745	4,400	74,145	3.3%
D0242	Weskan	Wallace	0.3	20,767	0.3	6,667	15,187	21,853	5.2%
D0243	Lebo-Waverly	Coffey	2.0	86,553	2.0	71,500	11,913	83,413	-3.6%
D0244	Burlington	Coffey	3.0	80,680	3.0	81,351	1,671	83,022	2.9%
D0245	LeRoy-Gridley	Coffey	1.5	66,833	1.5	65,333	3,500	68,833	3.0%
D0246	Northeast	Crawford	3.0	79,005	3.0	79,028	7,724	86,752	9.8%
D0247	Cherokee	Crawford	3.0	85,186	3.0	80,984	6,703	87,687	2.9%
D0248	Girard	Crawford	3.0	92,092	3.0	85,947	7,757	93,704	1.8%
D0249	Frontenac Public Schools	Crawford	3.0	91,562	3.0	88,456	6,014	94,471	3.2%
D0250	Pittsburg	Crawford	6.0	100,405	6.0	90,813	11,335	102,148	1.7%
D0251	North Lyon County	Lyon	2.0	79,221	2.0	75,592	5,971	81,563	3.0%
D0252	Southern Lyon County	Lyon	2.0	83,260	2.0	84,896	3,210	88,106	5.8%
D0253	Emporia	Lyon	9.0	101,793	9.0	100,991	4,915	105,906	4.0%
D0254	Barber County North	Barber	2.0	79,814	2.0	81,428	3,068	84,496	5.9%
D0255	South Barber	Barber	2.0	81,000	1.0	83,000	6,000	89,000	9.9%
D0256	Marmaton Valley	Allen	1.5	90,468	1.5	78,599	15,168	93,767	3.6%
D0257	Iola	Allen	5.0	84,682	5.0	80,500	5,342	85,842	1.4%
D0258	Humboldt	Allen	3.0	114,919	3.0	107,380	11,669	119,049	3.6%
D0259	Wichita	Sedgwick	87.0	106,418	89.0	99,823	9,018	108,841	2.3%
D0260	Derby	Sedgwick	12.0	97,053	12.0	94,069	2,984	97,053	0.0%
D0261	Haysville	Sedgwick	10.0	106,173	10.0	97,067	8,452	105,519	-0.6%
D0262	Valley Center Pub Sch	Sedgwick	6.0	98,720	6.0	95,474	7,803	103,278	4.6%
D0263	Mulvane	Sedgwick	4.0	88,433	4.0	81,280	5,271	86,551	-2.1%
D0264	Clearwater	Sedgwick	3.0	93,212	3.0	81,590	4,500	86,090	-7.6%
D0265	Goddard	Sedgwick	12.0	103,732	12.0	101,073	2,880	103,953	0.2%
D0266	Maize	Sedgwick	10.0	90,716	10.0	91,210	2,976	94,186	3.8%
D0267	Renwick	Sedgwick	6.0	79,062	6.0	76,701	3,420	80,121	1.3%
D0268	Cheney	Sedgwick	3.0	88,647	3.0	84,490	4,904	89,394	0.8%

D0269	Palco	Rooks	1.0	88,896	1.4	69,107	5,896	75,004	-15.6%
D0270	Plainville	Rooks	1.5	94,937	1.5	88,825	11,003	99,827	5.2%
D0271	Stockton	Rooks	1.5	79,633	2.0	70,020	18,042	88,062	10.6%
D0272	Waconda	Mitchell	2.1	81,574	2.2	70,139	14,779	84,918	4.1%
D0273	Beloit	Mitchell	2.0	87,896	2.0	86,564	4,440	91,004	3.5%
D0274	Oakley	Logan	2.0	75,821	2.0	70,692	8,483	79,175	4.4%
D0275	Triplains	Logan	0.5	79,114	0.5	71,200	11,480	82,680	4.5%
D0281	Graham County	Graham	1.5	85,892	2.0	74,689	23,563	98,252	14.4%
D0282	West Elk	Elk	1.5	87,145	1.5	83,098	6,737	89,835	3.1%
D0283	Elk Valley	Elk	0.5	98,200	1.0	75,000	18,100	93,100	-5.2%
D0284	Chase County	Chase	2.0	79,291	2.0	78,285	3,055	81,340	2.6%
D0285	Cedar Vale	Chautauqua	1.0	70,891	1.0	66,836	2,500	69,336	-2.2%
D0286	Chautauqua Co Community	Chautauqua	1.0	96,721	1.0	92,566	7,691	100,257	3.7%
D0287	West Franklin	Franklin	3.0	89,978	3.0	86,206	6,660	92,866	3.2%
D0288	Central Heights	Franklin	3.0	89,837	3.0	70,690	12,394	83,084	-7.5%
D0289	Wellsville	Franklin	3.0	86,011	2.5	80,468	6,512	86,980	1.1%
D0290	Ottawa	Franklin	5.0	89,634	5.0	85,872	5,603	91,475	2.1%
D0291	Grinnell Public Schools	Gove	0.7	80,461	0.7	82,589	893	83,481	3.8%
D0292	Wheatland	Gove	1.5	44,931	1.0	57,500	2,460	59,960	33.4%
D0293	Quinter Public Schools	Gove	1.0	87,110	1.0	75,500	15,168	90,668	4.1%
D0294	Oberlin	Decatur	1.0	85,394	1.0	79,062	6,736	85,798	0.5%
D0297	St Francis Comm Sch	Cheyenne	2.0	57,949	2.0	63,214	4,785	67,999	17.3%
D0298	Lincoln	Lincoln	2.0	73,018	2.0	69,427	4,705	74,132	1.5%
D0299	Sylvan Grove	Lincoln	1.0	101,034	1.0	65,000	38,235	103,235	2.2%
D0300	Comanche County	Comanche	2.0	85,734	2.0	72,940	16,304	89,244	4.1%
D0303	Ness City	Ness	1.3	86,478	1.3	82,085	4,652	86,737	0.3%
D0305	Salina	Saline	13.0	103,515	13.0	99,309	7,000	106,309	2.7%
D0306	Southeast Of Saline	Saline	2.0	84,334	2.0	79,270	3,457	82,727	-1.9%
D0307	Ell-Saline	Saline	2.0	83,401	2.0	83,009	4,934	87,943	5.4%
D0308	Hutchinson Public Schools	Reno	11.0	94,474	10.0	89,908	6,900	96,808	2.5%
D0309	Nickerson	Reno	4.0	82,500	4.0	77,565	6,917	84,482	2.4%
D0310	Fairfield	Reno	2.0	74,267	2.0	64,621	6,720	71,341	-3.9%
D0311	Pretty Prairie	Reno	1.0	78,806	1.0	72,285	7,356	79,641	1.1%
D0312	Haven Public Schools	Reno	3.0	86,526	3.0	78,868	4,256	83,124	-3.9%
D0313	Buhler	Reno	5.0	87,454	5.0	85,293	6,012	91,305	4.4%
D0314	Brewster	Thomas	0.5	97,006	0.5	98,000	162	98,162	1.2%
D0315	Colby Public Schools	Thomas	2.0	97,778	2.0	90,845	11,973	102,818	5.2%
D0316	Golden Plains	Thomas	0.5	90,000	0.5	90,000	0	90,000	0.0%
D0320	Wamego	Pottawatomie	4.0	93,423	4.0	81,526	12,324	93,850	0.5%
D0321	Kaw Valley	Pottawatomie	4.0	88,358	6.0	73,583	14,024	87,608	-0.8%
D0322	Onaga-Havensville-Wheaton	Pottawatomie	1.0	94,369	1.0	75,000	15,168	90,168	-4.5%
D0323	Rock Creek	Pottawatomie	3.0	80,934	3.0	80,854	6,477	87,331	7.9%

D0325	Phillipsburg	Phillips	3.0	86,763	3.0	82,858	7,083	89,941	3.7%
D0326	Logan	Phillips	1.0	96,110	1.0	84,000	15,168	99,168	3.2%
D0327	Ellsworth	Ellsworth	2.0	83,752	3.0	74,528	5,533	80,061	-4.4%
D0329	Wabunsee	Wabunsee	3.0	80,124	3.0	72,966	6,787	79,753	-0.5%
D0330	Mission Valley	Wabunsee	3.0	76,632	3.0	73,267	7,632	80,899	5.6%
D0331	Kingman - Norwich	Kingman	4.4	82,530	5.4	74,193	6,204	80,397	-2.6%
D0332	Cunningham	Kingman	0.5	100,000	0.5	100,000	0	100,000	0.0%
D0333	Concordia	Cloud	3.0	91,185	3.0	77,717	1,187	78,905	-13.5%
D0334	Southern Cloud	Cloud	1.5	100,457	1.5	75,133	23,284	98,417	-2.0%
D0335	North Jackson	Jackson	2.5	78,668	0.0	0	0	0	-100.0%
D0336	Holton	Jackson	4.0	87,514	4.0	77,791	12,131	89,922	2.8%
D0337	Royal Valley	Jackson	3.0	90,864	3.0	80,630	10,555	91,185	0.4%
D0338	Valley Falls	Jefferson	1.0	96,058	1.0	86,300	10,058	96,358	0.3%
D0339	Jefferson County North	Jefferson	2.0	68,172	2.0	70,575	1,691	72,266	6.0%
D0340	Jefferson West	Jefferson	3.0	94,165	3.0	0	0	0	-100.0%
D0341	Oskaloosa Public Schools	Jefferson	2.0	101,124	2.0	84,395	19,672	104,067	2.9%
D0342	McLouth	Jefferson	2.2	75,692	2.2	67,780	10,830	78,610	3.9%
D0343	Perry Public Schools	Jefferson	3.0	92,240	3.0	79,482	11,859	91,341	-1.0%
D0344	Pleasanton	Linn	2.0	92,544	2.0	85,190	7,500	92,690	0.2%
D0345	Seaman	Shawnee	8.0	78,290	8.0	88,473	4,800	93,273	19.1%
D0346	Jayhawk	Linn	1.9	94,876	1.9	91,133	7,062	98,195	3.5%
D0347	Kinsley-Offerle	Edwards	2.0	93,702	2.0	62,272	23,850	86,121	-8.1%
D0349	Stafford	Stafford	2.0	76,077	2.0	79,267	5,580	84,847	11.5%
D0350	St John-Hudson	Stafford	1.0	83,522	1.0	74,000	7,356	81,356	-2.6%
D0351	Macksville	Stafford	1.5	78,667	1.5	79,083	0	79,083	0.5%
D0352	Goodland	Sherman	4.0	94,850	4.0	76,250	20,722	96,972	2.2%
D0353	Wellington	Sumner	7.0	72,189	6.0	72,500	4,333	76,833	6.4%
D0355	Ellinwood Public Schools	Barton	2.0	78,664	2.0	75,750	6,324	82,074	4.3%
D0356	Conway Springs	Sumner	3.0	84,143	3.0	83,430	2,580	86,010	2.2%
D0357	Belle Plaine	Sumner	3.0	82,448	3.0	82,845	2,109	84,954	3.0%
D0358	Oxford	Sumner	1.5	93,852	1.5	91,002	7,969	98,971	5.5%
D0359	Argonia Public Schools	Sumner	1.5	71,874	1.5	73,333	3,089	76,422	6.3%
D0360	Caldwell	Sumner	2.0	73,343	1.0	83,118	5,462	88,580	20.8%
D0361	Chaparral Schools	Harper	3.0	82,936	3.0	76,961	8,597	85,558	3.2%
D0362	Prairie View	Linn	4.0	95,189	4.0	88,655	5,387	94,042	-1.2%
D0363	Holcomb	Finney	3.0	80,556	3.0	75,764	6,354	82,118	1.9%
D0364	Manysville	Marshall	2.0	87,606	2.0	75,701	15,169	90,870	3.7%
D0365	Garnett	Anderson	3.0	85,098	3.0	80,111	8,088	88,199	3.6%
D0366	Woodson	Woodson	2.0	81,866	2.0	76,341	7,541	83,882	2.5%
D0367	Osawatomie	Miami	6.0	83,782	6.0	76,490	6,716	83,206	-0.7%
D0368	Paola	Miami	5.0	94,102	5.0	94,658	3,960	98,618	4.8%
D0369	Burton	Harvey	1.2	88,168	1.2	79,167	11,200	90,367	2.5%
D0371	Montezuma	Gray	1.0	81,920	1.0	78,673	7,435	86,108	5.1%

D0372	Silver Lake	Shawnee	2.0	81,256	2.0	80,672	3,593	84,265	3.7%
D0373	Newton	Harvey	9.0	87,651	9.0	85,200	3,467	88,667	1.2%
D0374	Sublette	Haskell	2.0	90,357	2.0	89,207	5,400	94,607	4.7%
D0375	Circle	Butler	6.0	88,852	6.0	85,221	5,767	90,988	2.4%
D0376	Sterling	Rice	2.0	86,749	2.0	84,798	6,720	91,518	5.5%
D0377	Atchison Co Comm Schools	Atchison	2.2	83,387	2.2	73,651	10,860	84,510	1.3%
D0378	Riley County	Riley	2.0	94,622	2.0	88,659	8,592	97,251	2.8%
D0379	Clay Center	Clay	4.7	85,228	4.7	74,912	12,144	87,056	2.1%
D0380	Vermillion	Marshall	2.0	83,213	2.0	78,581	7,236	85,817	3.1%
D0381	Spearville	Ford	2.0	81,077	2.0	77,368	6,600	83,968	3.6%
D0382	Pratt	Pratt	2.7	100,009	2.7	91,901	10,282	102,183	2.2%
D0383	Manhattan-Ogden	Riley	12.0	85,873	12.0	83,557	3,844	87,401	1.8%
D0384	Blue Valley	Riley	1.0	81,359	1.0	76,220	6,990	83,210	2.3%
D0385	Andover	Butler	10.0	104,955	10.0	104,383	4,488	108,871	3.7%
D0386	Madison-Virgil	Greenwood	1.5	82,779	1.5	76,000	7,891	83,891	1.3%
D0387	Altoona-Midway	Wilson	2.0	68,430	2.0	66,730	5,310	72,040	5.3%
D0388	Ellis	Ellis	2.0	80,350	2.0	80,500	2,850	83,350	3.7%
D0389	Eureka	Greenwood	2.0	85,182	2.0	80,223	6,828	87,051	2.2%
D0390	Hamilton	Greenwood	1.0	63,630	1.0	64,872	30	64,902	2.0%
D0392	Osborne County	Osborne	1.5	93,517	1.5	76,377	14,279	90,656	-3.1%
D0393	Solomon	Dickinson	2.0	70,638	2.0	68,873	5,467	74,340	5.2%
D0394	Rose Hill Public Schools	Butler	4.0	87,977	4.0	87,888	5,305	93,193	5.9%
D0395	LaCrosse	Rush	1.3	99,230	1.3	93,350	7,969	101,319	2.1%
D0396	Douglass Public Schools	Butler	2.0	95,747	2.0	90,743	7,815	98,557	2.9%
D0397	Centre	Marion	0.5	105,316	1.5	79,791	4,023	83,814	-20.4%
D0398	Peabody-Burns	Marion	1.3	61,449	1.3	56,769	6,065	62,834	2.3%
D0400	Smoky Valley	McPherson	4.0	84,561	4.0	80,574	7,321	87,895	3.9%
D0401	Chase-Raymond	Rice	2.0	57,326	1.5	62,803	5,377	68,179	18.9%
D0402	Augusta	Butler	6.0	89,162	6.0	78,909	127,777	206,687	131.8%
D0403	Otis-Bison	Rush	2.0	48,458	2.0	55,169	6,324	61,493	26.9%
D0404	Riverton	Cherokee	3.0	92,701	3.0	83,834	7,975	91,810	-1.0%
D0405	Lyons	Rice	4.0	83,830	4.0	78,840	4,653	83,493	-0.4%
D0407	Russell County	Russell	3.0	87,726	3.0	78,525	12,353	90,878	3.6%
D0408	Marion-Florence	Marion	3.0	88,488	3.0	72,786	14,372	87,158	-1.5%
D0409	Atchison Public Schools	Atchison	5.0	89,566	5.0	0	0	0	-100.0%
D0410	Durham-Hillsboro-Lehigh	Marion	2.0	84,986	2.0	70,940	15,286	86,226	1.5%
D0411	Goessel	Marion	1.5	86,631	1.5	82,031	7,657	89,688	3.5%
D0412	Hoxie Community Schools	Sheridan	1.4	93,836	1.4	77,743	8,550	86,293	-8.0%
D0413	Chanute Public Schools	Neosho	4.0	100,745	4.0	87,144	6,947	94,091	-6.6%
D0415	Hiawatha	Brown	3.0	92,898	3.0	0	0	0	-100.0%
D0416	Louisburg	Miami	4.0	97,796	4.0	87,104	5,400	92,504	-5.4%
D0417	Morris County	Morris	3.0	73,120	3.0	72,838	3,100	75,938	3.9%
D0418	McPherson	McPherson	6.0	83,793	6.0	81,281	5,654	86,935	3.7%

D0419	Canton-Galva	McPherson	2.0	74,927	2.0	74,008	2,540	76,547	2.2%
D0420	Osage City	Osage	3.0	74,412	0.0	0	0	0	-100.0%
D0421	Lyndon	Osage	2.0	90,351	2.0	73,270	14,973	88,243	-2.3%
D0422	Kiowa County	Kiowa	1.8	88,664	1.8	83,600	7,364	90,964	2.6%
D0423	Moundridge	McPherson	2.0	79,527	2.0	74,793	6,612	81,405	2.4%
D0426	Pike Valley	Republic	2.0	68,485	2.0	65,000	10,301	75,301	10.0%
D0428	Great Bend	Barton	7.0	86,925	7.0	83,514	7,387	90,901	4.6%
D0429	Troy Public Schools	Doniphan	1.5	67,395	1.5	74,311	17,351	91,662	36.0%
D0430	South Brown County	Brown	3.0	88,531	3.0	74,189	7,736	81,924	-7.5%
D0431	Holsington	Barton	3.1	82,815	4.0	75,976	5,445	81,421	-1.7%
D0432	Victoria	Ellis	1.5	95,815	1.5	74,333	8,723	83,056	-13.3%
D0434	Santa Fe Trail	Osage	3.0	82,725	3.0	80,939	0	80,939	-2.2%
D0435	Abilene	Dickinson	5.0	84,204	5.0	80,490	5,100	85,590	1.6%
D0436	Caney Valley	Montgomery	3.0	91,636	3.0	73,733	20,023	93,756	2.3%
D0437	Auburn Washburn	Shawnee	10.0	104,791	10.0	103,044	5,401	108,445	3.5%
D0438	Skyline Schools	Pratt	1.3	90,623	2.0	76,833	3,493	80,325	-11.4%
D0439	Sedgwick Public Schools	Harvey	2.0	84,948	2.0	87,113	1,200	88,313	4.0%
D0440	Halstead	Harvey	3.0	88,209	3.0	84,156	6,360	90,516	2.6%
D0443	Dodge City	Ford	13.5	106,861	13.7	107,147	0	107,147	0.3%
D0444	Little River	Rice	2.0	84,272	2.0	79,366	7,286	86,652	2.8%
D0445	Coffeyville	Montgomery	3.0	104,273	3.0	95,518	12,490	108,008	3.6%
D0446	Independence	Montgomery	4.0	116,632	4.0	97,988	22,729	120,716	3.5%
D0447	Cherryvale	Montgomery	3.0	82,767	3.0	77,835	6,269	84,104	1.6%
D0448	Inman	McPherson	2.0	77,551	2.0	76,698	3,636	80,334	3.6%
D0449	Easton	Leavenworth	3.0	95,227	3.0	81,688	15,448	97,135	2.0%
D0450	Shawnee Heights	Shawnee	6.0	90,506	6.0	90,316	3,595	93,912	3.8%
D0452	Stanton County	Stanton	2.0	82,837	2.0	73,308	10,501	83,809	1.2%
D0453	Leavenworth	Leavenworth	7.0	94,110	7.0	91,200	3,429	94,629	0.6%
D0454	Burlingame Public School	Osage	1.8	78,249	1.8	68,448	7,178	75,626	-3.4%
D0456	Marais Des Cygnes Valley	Osage	2.0	95,220	2.0	71,100	6,120	77,220	-18.9%
D0457	Garden City	Finney	17.0	103,262	17.0	89,788	10,006	99,794	-3.4%
D0458	Basehor-Linwood	Leavenworth	6.0	104,583	6.0	98,553	4,490	103,043	-1.5%
D0459	Bucklin	Ford	1.5	88,147	1.5	84,884	5,784	90,668	2.9%
D0460	Hesston	Harvey	3.0	80,984	3.0	78,836	4,719	83,555	3.2%
D0461	Neodesha	Wilson	3.1	73,961	3.1	70,220	6,155	76,375	3.3%
D0462	Central	Cowley	2.0	72,679	2.0	66,500	4,920	71,420	-1.7%
D0463	Udall	Cowley	1.5	92,373	1.5	79,167	4,020	83,187	-9.9%
D0464	Tonganoxie	Leavenworth	3.0	95,576	3.0	92,790	6,596	99,387	4.0%
D0465	Winfield	Cowley	6.0	82,677	6.0	79,032	4,425	83,457	0.9%
D0466	Scott County	Scott	4.0	88,722	4.0	74,231	17,014	91,245	2.8%
D0467	Leoti	Wichita	1.3	114,557	2.0	85,769	7,459	93,228	-18.6%
D0468	Healy Public Schools	Lane	1.0	63,500	0.3	86,667	8,320	94,987	49.6%
D0469	Lansing	Leavenworth	4.0	97,019	4.0	101,034	11,943	112,977	16.4%

D0470	Arkansas City	Cowley	8.0	85,261	8.0	82,458	4,025	86,483	1.4%
D0471	Dexter	Cowley	0.5	101,410	0.5	103,460	0	103,460	2.0%
D0473	Chapman	Dickinson	4.6	89,149	4.0	87,325	5,556	92,881	4.2%
D0474	Haviland	Kiowa	0.5	92,530	0.5	87,550	7,982	95,532	3.2%
D0475	Geary County Schools	Geary	19.0	91,241	18.0	89,032	4,575	93,607	2.6%
D0476	Copeland	Gray	0.2	100,000	0.2	100,000	0	100,000	0.0%
D0477	Ingalls	Gray	2.0	79,038	2.0	74,147	7,714	81,861	3.6%
D0479	Crest	Anderson	1.5	78,027	1.5	79,091	6,084	85,175	9.2%
D0480	Liberal	Seward	9.0	85,878	9.0	89,116	4,573	93,689	9.1%
D0481	Rural Vista	Dickinson	2.0	73,113	2.0	73,175	3,089	76,264	4.3%
D0482	Dighton	Lane	1.5	84,841	1.5	78,759	8,138	86,897	2.4%
D0483	Kismet-Plains	Seward	4.0	88,836	4.0	84,682	6,600	91,282	2.8%
D0484	Fredonia	Wilson	2.0	78,719	2.0	74,252	8,220	82,472	4.8%
D0487	Herington	Dickinson	2.0	80,916	2.0	74,683	6,650	81,333	0.5%
D0489	Hays	Ellis	6.0	101,619	6.0	92,142	12,860	105,002	3.3%
D0490	El Dorado	Butler	5.0	88,459	5.0	86,646	8,863	95,509	8.0%
D0491	Eudora	Douglas	3.0	91,775	3.0	87,377	5,266	92,643	0.9%
D0492	Flinthills	Butler	2.0	77,101	2.0	72,801	3,480	76,281	-1.1%
D0493	Columbus	Cherokee	4.0	90,002	4.0	87,009	5,184	92,193	2.4%
D0494	Syracuse	Hamilton	2.0	97,776	2.0	83,599	23,418	107,017	9.5%
D0495	Ft Larned	Pawnee	3.0	87,696	3.0	86,667	2,024	88,690	1.1%
D0496	Pawnee Heights	Pawnee	1.4	89,199	1.4	82,105	3,981	86,086	-3.5%
D0497	Lawrence	Douglas	22.0	101,331	0.0	0	0	0	-100.0%
D0498	Valley Heights	Marshall	2.0	92,908	2.0	88,737	7,054	95,791	3.1%
D0499	Galena	Cherokee	4.0	93,184	4.0	86,757	7,500	94,257	1.2%
D0500	Kansas City	Wyandotte	50.0	102,552	49.0	97,351	6,401	103,752	1.2%
D0501	Topeka Public Schools	Shawnee	29.0	104,141	30.0	101,570	7,246	108,816	4.5%
D0502	Lewis	Edwards	0.4	94,393	0.4	96,725	0	96,725	2.5%
D0503	Parsons	Labette	5.0	91,925	5.0	80,119	8,261	88,380	-3.9%
D0504	Oswego	Labette	3.0	78,728	3.0	72,410	7,433	79,843	1.4%
D0505	Chetopa-St. Paul	Labette	2.0	76,239	2.0	80,000	5,056	85,056	11.6%
D0506	Labette County	Labette	6.0	80,011	6.5	75,293	5,483	80,776	1.0%
D0507	Satanta	Haskell	2.0	84,470	2.0	70,694	22,489	93,182	10.3%
D0508	Baxter Springs	Cherokee	4.0	102,803	4.0	99,318	5,985	105,303	2.4%
D0509	South Haven	Sumner	1.0	70,980	1.0	71,080	3,600	74,680	5.2%
D0511	Attica	Harper	0.5	101,000	0.5	125,000	6,000	131,000	29.7%
D0512	Shawnee Mission Pub Sch	Johnson	45.0	118,616	47.0	110,613	7,788	118,401	-0.2%