Approved: <u>3.16.10</u>

Date

MINUTES OF THE HOUSE EDUCATION COMMITTEE

The meeting was called to order by Chairman Clay Aurand at 9:00 a.m. on March 2, 2010, in Room 711 of the Docking State Office Building.

All members were present except:

Representative Melvin Neufeld- excused

Committee staff present:

Theresa Kiernan, Office of the Revisor of Statutes Sharon Wenger, Kansas Legislative Research Department Amanda Nguyen, Kansas Legislative Research Department Dale Dennis, Kansas State Department of Education Janet Henning, Committee Assistant

Conferees appearing before the Committee:

Dr. Reginald Robinson, President and CEO, Kansas Board of Regents Doug Mays, Bridgepoint Education, Inc. Laurel Murdie, Principal Auditor, Kansas Legislative Post Audit

Chairman Aurand told Committee members that he was going to continue to schedule various committee members to "Chair" the Education Committee similar to the "Committee of the Whole" in the House chambers. Chairman Aurand stated this would again be done on a seniority basis and would continue from the previous year by designating Representative Bill Otto as the "Acting Chairman".

HB 2704 - School districts; low enrollment weighting in districts have an area of less than 200 square miles

Acting Chairman Otto gave an explanation and distributed handout material which included a balloon amendment he will offer if the Committee decides to work **HB 2704**. (Attachments 1, 2, 3, and 4)

SB 485 - Private and out-of-state postsecondary educational institution act; state board of regents, powers; reporting requirements; penalties; student complaints

Dr. Reginald Robinson, President and CEO, Kansas Board of Regents, spoke to Committee members in support of <u>SB 485</u>. Dr. Robinson told Committee members this bill proposes revisions to the statutes that the Board of Regents implements through its Private Postsecondary Division. He told Committee members the Division's principal responsibility is to regulate private postsecondary sector institutions. The regulation involves activities of authorizing private or out-of-state postsecondary institutions to operate in Kansas, reviewing new programs offered by these schools, annually evaluating institutions and programs for renewal purposes, and investigating complaints leveled against these schools.

Dr. Robinson told Committee members the proposed revisions would amend Private Postsecondary statutes by:

- Requiring the review of branch locations in Kansas
- Changing the application and renewal time frames
- Clarifying the types of degrees that require certificates of approval
- Providing for greater penalties for violations of the Private Postsecondary Act
- Requiring data to be reported by regulated institutions
- Requiring the schools to post their student complaint process
- Revising the fee structure

Dr. Robinson stated the requested fee changes would add new categories and increase the

Unless specifically noted, the individual remarks recorded herein have not been transcribed verbatim. Individual remarks as reported herein have not been submitted to the individuals appearing before the committee for editing or corrections.

CONTINUATION SHEET

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maximum amounts that may be charged with those individual categories. He told Committee members the Private Postsecondary Division currently employs two individuals. The current workload for that division has required the Division to engage temporary staff assistance throughout most of the year. If this legislation is enacted, the Division expects to add an additional three employees over the next five years.

Dr. Robinson told Committee members the implementation of the proposed fee changes will enable the Division to operate on a business model, tracking all costs to operate, and setting fees at a level that will cover those costs and eliminate the current reliance on State General Funds to cover both direct and indirect costs. (Attachment 5)

Doug Mays, Bridgepoint Education, Inc spoke to Committee members as a proponent of <u>SB 485</u>. Mr. Mays told Committee members the bill gives the Board of Regents regulatory authority to maintain the quality of education Kansans deserve.

A question and answer session followed the presentation.

Acting Chairman Otto closed the hearing on SB 485.

K-12 Education: Reviewing Issues Related to Catastrophic Funding for Special Education

Laurel Murdie, Principal Auditor, Kansas Legislative Post Audit (LPA), gave an overview of the Legislative Post Audit report entitled *K-12 Education:* <u>Reviewing Issues Related to Catastrophic Funding for Special Education</u>.

Ms. Murdie told Committee members the 2010 Commission members became concerned about the recent dramatic increases in special education catastrophic aid claims. Specifically, they were concerned that districts may not have been including the same types of costs when applying for catastrophic aid and wanted to know what might happen to catastrophic claims if the law isn't changed.

Ms. Murdie told Committee members the question was asked: "Why has the number of "catastrophic" special education claims increased in recent years and how many claims are likely over the next several years?" The audit answer and key findings were:

- Claims submitted to cover the "catastrophic" costs for very expensive special education students jumped from 276 to 758 between 2008 and 2009 and catastrophic aid jumped from \$6 million to \$12 million.
- Districts submitted claims only for their very expensive students who required full-time teachers, expensive contracted services, etc. The big increase in 2009 occurred mostly because the Shawnee Mission school district decided to prorate costs for all its special education students, even its less expensive ones. In recent years, several other large districts also began prorating costs for their most expensive students.
- If the law doesn't change for 2009-10 and if all districts and cooperatives were to follow Shawnee Mission's practice of prorating costs and submitting all the claims they could, LPA estimated claims would jump to 5,500 and aid to nearly \$48 million for 2009-10. The worst cast scenario represents a 625% increase over the claims filed in 2008-09.
- Proposed changes to the requirements for qualifying for catastrophic aid including

CONTINUATION SHEET

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raising the threshold for qualifying, and requiring districts to deduct the State special education aid they already receive when calculating catastrophic costs, would reduce catastrophic aid claims significantly.

Legislative Post Audit recommended the Legislature increase the \$25,000 threshold amount, adjust it for inflation in the future, and require districts and cooperatives to deduct the State special education aid they've already received for a student (transportation and teacher aid) when calculating costs for catastrophic aid. (On file - Legislative Division of Post Audit, October 2009) (Attachments 6 and 7)

A question and answer followed the presentation.

The meeting was adjourned at 10:40 a.m. The next meeting is scheduled for March 3, 2010.

What I would like to do with HB 2704.

#1 Keep the part that allows more than two districts to consolidate.

#2 Accept the fact that there is a level that it becomes very expensive to operate a school district, However 400 students is a bad level. When we look at schools larger than 200 and less than 400 I see many schools that spend less per student than other schools. Many schools in this size range are actually below the average cost per student. When we get to below 200 students then it is a different matter with \$17,000 or more as common. When faced with the facts I can see a reason for not increasing per student funding below 200 students. I do not see square miles as a factor either because districts that are smaller are often close to neighbors that are small and are taking advantage of cooperative programs to keep costs down, but for the sake of education it gets harder to keep a quality education program going below that level. So I would eliminate the 200 square miles and drop the 400 students to 200 students.

#3. We should find a way to fund schools at a level that will not raise taxes on the average person in Kansas and do it with a pot of money from persons that have been enjoying a level of property tax that would shock many. Property tax rates now range from less than 25 mills to just a little over 50 mills, and this only includes general fund and LOB. My proposal will give us a tax rate from 35 mills to a high of 47 mills and will result in the average Kansas taxpayer paying nothing more. The 38 districts below 35 mills now will pay more, and most are very rich and can afford to pay more. Well over 100 districts would get a tax cut with several more districts that could give a tax cut if their local board chose to. We have no more general fund money to give to schools to allow tax cuts for rich school districts. By raising the state wide mill levy from 20 to 35 mills, increasing the equalization rate from 80% to 90% this can be a huge benefit to the state.

#4 Raise the base to the statute level of \$4,492, so that we can stay out of court. And cut the maximum LOB to 22%

#5 The problem with my plan is that some schools will not be able to spend next year, what they spent last year. I HAVE NOT allowed for this on my print out, it only covers points 2, 3, & 4. I would then allow schools who could not spend what they did this year to have an un-equalized LOB cap of 3% more. This will help both the big spending larger districts and the big spending small schools. The first year I would allow it with just board action, but after that to keep it would require resolution, subject to protest and possible election.

#6 This proposal solves full funding of schools, without a general tax increase, and does not draw down any more on the State General Fund. Win, Win, Win. The important columns are #9 that is how much more a district could spend over this year and #17 a negative number shows taxes going down. If you look at USD 256 Moran you might think they will spend the \$280,421 more, but to get it they would raise taxes 8.61 mills, because they have never maxed their LOB in the past do not think they will now either. Look at Parsons for 2.3 mills taxes could spend over a half million, my guess no tax increase.

Bill Otto attrement

COMPUTER PRINTOUT SF0102 February 23, 2010

COLUMN EXPLANATION

Column	1	September 20, 2009 FTE enrollment
	2	2009-10 Estimated computed general fund budget at \$4,012
•	3	2009-10 Estimated revised computed general fund budget at \$4,492
	4	2009-10 Estimated general fund budget increase
	5	2009-10 Estimated adopted local option budget
	6	2009-10 Estimated revised local option budget at 22 percent of general fund
	7'	2009-10 Local option budget or revised amount whichever is lower (Column 5 or 6)
	8	2009-10 Estimated decrease in local option budget authority (Column $7-5$)
	9	2009-10 Estimated increase in spending authority (Column 4 – 8)
	10	2009-10 Estimated local option budget state aid revised—90.3% equalized
	11	2009-10 Estimated general fund mill rate
	12	2009-10 Estimated local option budget mill rate
	13	2009-10 Estimated total mill rate (Column 11 + 12)
	14	2009-10 Proposed general fund mill rate
	15	2009-10 Proposed local option budget mill rate
	16	2009-10 Proposed total mill rate (Column 14 + 15)

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17 - Difference (Column 16 - 13)

House Education Committee
Date 3-2-10
Attachment # 3

	2/23/2010	ļ	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Col 14	Col 15	Col 16	Col 17
			0 (00 (00 575	2009-10		Est. Gen. Fund	2009-10	Revised	Revised LOB	Est. Decrease	Est. Increased	2009-10 LOB	2009-10	2009-10	2009-10	Proposed	Proposed	Proposed	
USD#	USD Name	County Name	9/20/09 FTE 2/20/10 FTE	Computed GF \$4,012	Revised GF \$4,492	Increased Auth (Col 3 - Col 2)	Adopted LOB	LOB Max	(Lesser of	LOB Authority (Col 7 - Col 5)	Spending Auth	State Aid	Gen Fund	LOB Mill	Total Mill Rate	Gen Fund	LOB Mill	Total Mill	Difference
	MARMATON VALLEY	ALLEN	338.5					(Col 3 X 22%)	Col 5 or Col 6)	(COI / - COI 3)	(Col 4 - Col 8)	Revised	Mill Rate	Rate	(Col 11 + Col 12)	Rate	Rate	Rate	(Col 16 - Col 13)
	IOLA	ALLEN	1,303.7	3,030,264 9,632,010	3,315,994 10,560,692	285,730 928,682	373,000 3,202,388	729,519 2,323,352	373,000 2,323,352	-879,036	285,730	280,421	20.00	11.06 23.38	31.06 43.38	35.00 35.00	4.67		8.61
	HUMBOLDT	ALLEN	528.5	3,999,162	4,408,000	408,838	937,000	969,760	937,000	-879,036	49,646 408,838	1,820,811 652,808	20.00	18.53	38.53	35.00	5.81 8,96		-2.57 5.43
	GARNETT	ANDERSON	1,100.9	7,590,704	8,343,441	752,737	2,225,000	1,835,557	1,835,557	-389,443	363,294	1,257,173	·	19.73	39.73	35.00	7.20		2.47
	CREST	ANDERSON	224.5	2,231,876	2,441,851	209,975	288,000	537,207	288,000	0	209,975	198,115		11.99	31.99	35.00	4.24		7.25
	ATCHISON CO COMM SCHOOLS	ATCHISON	664.6	5,380,092	5,888,114	508,022	1,689,717	1,295,385	1,295,385	-394,332	113,690	883,712	20.00	22,32	42.32	35.00	2.69		-4.63
	ATCHISON PUBLIC SCHOOLS	ATCHISON	1,732.1	10,976,030	12,091,116	1,115,086	3,147,100	2,660,046	2,660,046	-487,054	628,032	1,924,543		20.34	40.34	35.00	5.36		0.02
D0254	BARBER COUNTY NORTH	BARBER	455.0	3,764,058	4,133,089	369,031	1,263,599	909,280	909,280	-354,319	14,712	116,115	···	15.63	35.63	35.00	7.38		6.75
D0255	SOUTH BARBER	BARBER	227.5	2,033,282	2,238,813	205,531	664,910	492,539	492,539	-172,371	33,160	0	20.00	11.18	31.18	35.00	7.00		10.82
D0354	CLAFLIN	BARTON	211.0	1,985,940	2,179,968	194,028	600,000	479,593	479,593	-120,407	73,621	175,915	20.00	25.89	45.89	35.00	10.83	45.83	-0.06
D0355	ELLINWOOD PUBLIC SCHOOLS	BARTON	407.2	3,288,636	3,620,552	331,916	955,000	796,521	796,521	-158,479	173,437	457,442	20.00	22.75	42.75	35.00	7.41	42.41	-0.34
D0428	GREAT BEND	BARTON	3,049.8	19,225,103	21,293,877	2,068,774	5,571,500	4,684,653	4,684,653	-886,847	1,181,927	3,412,770	20.00	17.87	37.87	35.00	5.23	40.23	2.36
	HOISINGTON	BARTON	622.5	4,503,470	4,965,906	462,436	1,260,000	1,092,499	1,092,499	-167,501	294,935	726,293	20.00	19.98	39.98	35.00	5.61	40.61	0.63
-	FORT SCOTT	BOURBON	1,890.8	11,797,687	13,046,116	1,248,429	2,500,000	2,870,146	2,500,000	0	1,248,429	1,924,750		12,86	32.86	35.00	5.16		7.30
D0235	UNIONTOWN	BOURBON	438.5	3,661,351	4,020,789	359,438	719,000	884,574	719,000	0	359,438	587,639	20.00	17.75	37.75	35.00	6.52		3.77
	HIAWATHA	BROWN	837.4 617.2	6,221,408	6,840,418	619,010	2,028,812	1,504,892	1,504,892	-523,920	95,090	830,098	20.00	20.49	40.49	35.00	6.32	41.32	0.83
1	SOUTH BROWN COUNTY BLUESTEM	BUTLER	535,5	5,307,876 4,502,668	5,835,557 4,944,794	527,681 442,126	1,761,081 1,323,654	1,283,823 1,087,855	1,283,823 1,087,855	-477,258 -235,799	50,423	1,028,856 777,925	20.00	29.42 22.16	49.42 42.16	35.00	5.06		-9.36
1	REMINGTON-WHITEWATER	BUTLER	524.5	4,190,935	4,580,492	389,557	1,323,634	1,087,855	1,087,855	-235,799 -142,292	206,327 247,265	627,399	20.00	21.22	42.16	35.00 35.00	6,36 7.79	41.36 42.79	-0.80 1.57
	CIRCLE	BUTLER	1,628.2	9,655,279	10,570,125	914,846	2,875,434	2,325,428	2,325,428	-550,006	364,840	977,145	20.00	14.56	34.56	35.00	5.24	40.24	5.68
	ANDOVER	BUTLER	4,703,3	25,027,658	27,594,356	2,566,698	8,146,966	6,070,758	6,070,758	-2,076,208	490,490	4,035,840	20.00	15.71	35.71	35.00	5.19		4.48
	ROSE HILL PUBLIC SCHOOLS	BUTLER	1,727.6	9,708,238	10,687,816	979,578	3,140,910	2,351,320	2,351,320	-789,590	189,988	1,871,886	20.00	17.20	37.20	35.00	3.63		1.43
_	DOUGLASS PUBLIC SCHOOLS	BUTLER	740.3	5,458,727	6,004,456	545,729	1,786,046	1,320,980	1,320,980	-465,066	80,663	1,072,239	20.00	23.91	43.91	35.00	5.39	40.39	-3.52
D0402	AUGUSTA	BUTLER	2,180.5	12,125,066	13,368,641	1,243,575	3,966,848	2,941,101	2,941,101	-1,025,747	217,828	2,309,353	20.00	17.86	37.86	35.00	4.30	39.30	1.44
D0490	EL DORADO	BUTLER	1,994.6	12,482,134	13,767,531	1,285,397	4,142,053	3,028,857	3,028,857	-1,113,196	172,201	1,652,241	20.00	19.05	39.05	35.00	6.53	41.53	2.48
D0492	FLINTHILLS	BUTLER	284.5	2,359,457	2,586,494	227,037	798,822	569,029	569,029	-229,793	-2,756	409,246	20.00	24.67	44.67	35.00	4.55	39.55	-5.12
}	CHASE COUNTY	CHASE	405.1	3,318,726	3,638,071	319,345	1,055,764	800,376	800,376	-255,388	63,957	367,052	20.00	23.89	43.89	35.00	8.70	43.70	-0.19
	CEDAR VALE	CHAUTAUQUA	144.0	1,462,374	1,513,355	50,981	281,000	332,938	. 281,000	0	50,981	195,155	20.00	20.79	40.79	35.00	9.64	44.64	3.85
		CHAUTAUQUA	367.5	3,169,881	3,474,113	304,232	623,500	764,305	623,500	0	304,232	441,687	20.00	17.43	37.43	35.00	7.90	42.90	5.47
	RIVERTON	CHEROKEE	796.0	6,020,808	6,643,668	622,860	1,978,184	1,461,607	1,461,607	-516,577	106,283	1,156,277	20.00	23.70	43.70	35.00	5.58		-3.12
	COLUMBUS	CHEROKEE	1,113.0 756.5	8,024,000 5,737,962	8,825,432 6,352,137	801,432 614,175	2,659,298 1,599,444	1,941,595 1,397,470	1,941,595	-717,703 -201,974	83,729	1,393,871	20.00	22.72 29.45	42.72 49.45	35.00	4.07	39.07	-3.65 -8,18
	BAXTER SPRINGS	CHEROKEE	927.0	6,700,842	7,410,003	709,161	2,085,000	1,630,201	1,397,470 1,630,201	-454,799	412,201 254,362	1,243,329 1,369,369	20.00	21.40	41.40	35.00 35.00	6.27 2.90	41.27 37.90	-3,50
	CHEYLIN	CHEYENNE	137.0	1,463,979	1,507,066	43,087	479,054	331,555	331,555	-147,499	-104,412	108,319	20.00	19.33	39.33	35.00	1.58	·····	-2.75
·	ST FRANCIS COMMUNITY SCHOOLS	CHEYENNE	286,3	2,292,056	2,524,055	231,999	775,000	555,292	555,292	-219,708	12,291	198,017	20.00	11.07	31.07	35.00	0.00	35.00	3.93
	MINNEOLA	CLARK	262.0	2,180,923	2,401,872	220,949	640,300	528,412	528,412	-111,888	109,061	280,745	20.00	21.99	41.99	35.00	9.66	44.66	2.67
·	ASHLAND	CLARK	222,0	1,961,066	2,160,203	199,137	530,000	475,245	475,245	-54,755	144,382	70,859	20.00	15.80	35.80	35.00	10.94	45,94	10.14
D0379	CLAY CENTER	CLAY	1,354.5	8,614,968	9,451,168	836,200	2,550,000	2,079,257	2,079,257	-470,743	365,457	1,482,718	20.00	18.53	38.53	35.00	5.92	40.92	2.39
D0333 (CONCORDIA	CLOUD	1,068.9	7,705,046	8,455,741	750,695	1,962,300	1,860,263	1,860,263	-102,037	648,658	1,394,639	20.00	18.41	38.41	35.00	6.77	41.77	3,36
D0334 S	SOUTHERN CLOUD	CLOUD	256,5	2,396,769	2,628,718	231,949	545,500	578,318	545,500	0	231,949	317,263	20,00	19.28	39.28	35.00	8.47	43.47	4.19
·	LEBO-WAVERLY	COFFEY	526.0	4,005,581	4,411,144	405,563	1,106,647	970,452	970,452	-136,195	269,368	730,847	20.00	20.14	40.14	35.00	6.81	41.81	1.67
	BURLINGTON	COFFEY	823.0	6,230,235	6,812,567	582,332	2,071,631	1,498,765	1,498,765	-572,866	9,466	. 0	20.00	5.92	25.92	35.00	4.20	39.20	13.28
	LEROY-GRIDLEY	COFFEY	246.5	2,239,900	2,458,022	218,122	550,000	540,765	540,765	-9,235	208,887	313,644	20,00	20.59	40.59	35.00	9.01	44.01	3.42
	COMANCHE COUNTY CENTRAL	COMANCHE	317.0 347.0	2,669,986	2,914,410	244,424	847,031	641,170	641,170	-205,861	38,563	0	20.00	14.31	34.31	35.00	8.62	43.62	9.31
	UDALL	COWLEY	347.0	2,785,532	3,063,544 3,243,673	278,012	897,738 988,148	673,980 713,608	673,980	-223,758	54,254	529,883	20.00	24.09	44.09	35.00	4.28	39.28	-4.81 -2.30
	WINFIELD	COWLEY	2,359.9	14,333,672	15,778,150	299,266 1,444,478	4,921,023	3,471,193	713,608 3,471,193	-274,540 -1,449,830	24,726 -5,352	546,196 2,678,025	20.00	22.01 17.42	42.01 37.42	35.00 35.00	4.71 2.41	39.71 37.41	-0.01
	ARKANSAS CITY	COWLEY	2,639.1	17,598,237	19,393,761	1,795,524	5,358,908	4,266,627	4,266,627	-1,449,630	703,243	3,552,820		17.54	37.54	35.00	1.31		-1,23
D0470		COWLEY	152.0	1,562,273	1,667,880	105,607	205,000	366,934	205,000	1,052,231	105,607	157,727	20.00	12.32	32.32	35.00	5.31	40.31	7.99
		CRAWFORD	561.5	4,572,878	5,038,676	465,798	1,340,000	1,108,509	1,108,509	-231,491	234,307	916,848	20.00	24.75	44.75	35.00	4.03	39.03	-5.72
		CRAWFORD	657.0	5,377,685	5,916,413	538,728	1,715,000	1,301,611	1,301,611	-413,389	125,339	1,014,215	20.00	22.30	42.30	35.00	5.26	40,26	-2.04
D0248		CRAWFORD .	1,007.0	7,116,887	7,834,497	717,610	1,995,000	1,723,589	1,723,589	-271,411	446,199	1,385,076	20.00	20.79	40.79	35.00	5.88	40.88	0.09
		CRAWFORD	850.0	5,709,477	6,310,811	601,334	1,500,000	1,388,378	1,388,378	-111,622	489,712	1,155,964	20.00	20.06	40.06	35.00	5.81	40.81	0.75
D0250 [CRAWFORD	2,710.1	17,805,657	19,646,660	1,841,003	5,250,000	4,322,265	4,322,265	-927,735	913,268	2,963,345	20,00	18.98	38.98	35.00	5.76	40.76	1.78
		DECATUR	358.0	2,950,425	3,237,834	287,409	957,130	712,323	712,323	-244,807	42,602	370,764	20.00	26.23	46.23	35,00	5.24	40.24	-5.99
D0393 S		DICKINSON	372.0	2,984,527	3,286,347	301,820	635,000	722,996	635,000	0	301,820	440,309	20.00	16.25	36.25	35.00	7.45	42.45	6.20
		DICKINSON	1,534.6	8,989,287	9,893,181	903,894	2,738,500	2,176,500	2,176,500	-562,000	341,894	1,523,768	20.00	17.02	37.02	35.00	5.04	40.04	3.02
		DICKINSON	967.2	7,458,308	8,199,697	741,389	2,428,603	1,803,933	1,803,933	-624,670	116,719	1,123,489	20.00	22.70	42.70	35.00	7.47	42.47	-0.23
		DICKINSON	413.0	3,337,583	3,671,312	333,729	900,000	807,689	807,689	-92,311	241,418	541,475	20.00	20.76	40.76	35.00	8.91	43.91	3.15
		DICKINSON DONIPHAN	506.1 376.5	4,014,006 4,176,712	4,426,866 4,176,712	412,860	1,165,000 820,000	973,911 918,877	973,911 820,000	-191,089	221,771	775,428 382,940	20.00	22.91 12.04	42.91 32.04	35.00 35.00	7.09	42.09 45.20	-0.82 13.16
														12 101	.32 U/4	35 001	10.20		

	2/23/2010		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Col 14	Col 15	Col 16	Col 17
]															
				2009-10		Est. Gen. Fund	2009-10	Revised	Revised LOB	Est. Decrease	Est. Increased	2009-10 LOB	2009-10	2009-10	2009-10	Proposed	Proposed	Proposed	
UCD#	USD Name	County Name	9/20/09 FTE 2/20/10 FTE	Computed GF \$4,012	Revised GF \$4,492	Increased Auth (Col 3 - Col 2)	Adopted LOB	LOB Max (Col 3 X 22%)	(Lesser of Col 5 or Col 6)	(Col 7 - Col 5)	Spending Auth (Col 4 - Col 8)	State Aid Revised	Gen Fund Mill Rate	LOB MIII Rate	Total Mill Rate (Col 11 + Col 12)	Gen Fund Rate	LOB Mill Rate	Total Mill Rate	Difference (Col 16 - Col 13)
	USD Name	<u></u>	· · · · · · · · · · · · · · · · · · ·	3,150,222	3,465,129		486,630	· `	486,630	(0017-0015)	314,907	357,186	20.00	11.49	31.49	35.00	5.12	40.12	8.6
	WATHENA TROY PUBLIC SCHOOLS	DONIPHAN	411.0 348.5	2,747,819	3,465,129	314,907 273,949	768,130	762,328 664,789	664,789	-103,341	170,608	489,883	20.00	21.87	41.87	35.00	8.01	43.01	1.1
	ELWOOD	DONIPHAN	303,3	2,565,273	2,833,554	268,281	485,000	623,382	485,000	0	268,281	372,577	20.00	18.08	38.08	35.00	7.94	42.94	4.8
	BALDWIN CITY	DOUGLAS	1,336.9	7,957,802	8,752,662	794,860	2,644,147	1,925,586	1,925,586	-718,561	76,299	1,316,138	20.00	17.05	37.05	35.00	4.42	39.42	2.3
D0491 E	EUDORA	DOUGLAS	1,453.7	9,167,420	10,109,246	941,826	2,999,432	2,224,034	2,224,034	-775,398	166,428	1,711,839	20.00	21.91	41.91	35.00	6.04	41.04	-0.8
D0497 L	_AWRENCE	DOUGLAS	10,668.9	63,816,477	69,980,868	6,164,391	22,009,804	15,395,791	15,395,791	-6,614,013	-449,622	6,249,152	20.00	18.69	38.69	35.00	6.69	41.69	3.0
	KINSLEY-OFFERLE	EDWARDS	357.5	3,116,120	3,417,963	301,843	842,743	751,952	751,952	-90,791	211,052	397,632	20,00	24.37	44.37	35.00	7.17	42.17	2.2
	EWIS	EDWARDS	109.0	1,157,061	1,155,342	-1,719	355,000	254,175 774,879	254,175 774,879	-100,825 -292,354	-102,544 1,367	29,891 539,161	20.00	4.94 30.23	24.94 50,23	35.00 35.00	0.00 8.50	35.00 43.50	10.0 -6.7
	WEST ELK ELK VALLEY	ELK	337.2 190.6	3,228,456 2,056,952	3,522,177 2,234,770	293,721 177,818	1,067,233 110,000	491,649	110,000	-292,354 N	177,818	70,774	20.00	5,50	25.50	35.00	2.42	37.42	11.9
	ELLIS	ELLIS	392.6	2,933,173	3,235,588	302,415	800,000	711,829	711,829	-88,171	214,244	383,391	20.00	23.27	43.27	35.00	7.60	42.60	-0.6
	VICTORIA	ELLIS	256.0	2,041,707	2,249,144	207,437	681,251	494,812	494,812	-186,439	20,998	172,986	20.00	20.73	40.73	35.00	6.57	41.57	0.8
D0489 F	HAYS	ELLIS	2,843.8	17,487,506	19,156,134	1,668,628	5,723,578	4,214,349	4,214,349	-1,509,229	159,399	2,092,846	20.00	18.10	38.10	35.00	5.70	40.70	2.6
	LLSWORTH	ELLSWORTH	625.0	4,746,998	5,220,153	473,155	1,452,000	1,148,434	1,148,434	-303,566	169,589	795,520	20.00	20,26	40.26	35.00	6.79	41.79	1.5
	ORRAINE	ELLSWORTH	424.6	3,713,507	4,094,907	381,400	1,018,422	900,880	900,880	-117,542	263,858	124,051	20,00	16.05	36.05	35.00	11.30	46.30	10.2
	HOLCOMB	FINNEY	946.0	6,450,895	7,145,874	694,979	2,009,799	1,572,092	1,572,092	-437,707	257,272 4,897,006	6,515,554	20.00	11.34 13.12	31.34 33.12	35.00 35.00	7,58 5.81	42.58 40.81	11.2 7.6
	SARDEN CITY SPEARVILLE	FINNEY	6,934.3 358.0	46,694,063 2,592,153	51,591,069 2,860,506	4,897,006 268,353	8,910,769 765,000	11,350,035 629,311	8,910,769 629,311	-135,689	4,897,006	452,475	20.00	21.88	41.88	35.00	8,48	43.48	1.6
	DODGE CITY	FORD	5,832.1	43,729,195	48,183,887	4,454,692	12,501,992	10,600,455	10,600,455	-1,901,537	2,553,155	8,549,267	20.00	22,08	42.08	35.00	6.76	41.76	-0.3
	BUCKLIN	FORD	244.7	2,064,575	2,277,444	212,869	551,102	501,038	501,038	-50,064	162,805	143,848	20.00	15.35	35.35	35.00	8.17	43.17	7.8
	WEST FRANKLIN	FRANKLIN	700.5	5,773,669	6,316,650	542,981	1,783,711	1,389,663	1,389,663	-394,048	148,933	953,448	20.00	22.13	42.13	35.00	6.14	41.14	-0.9
D0288 C	CENTRAL HEIGHTS	FRANKLIN	532.0	4,366,260	4,794,312	428,052	1,176,050	1,054,749	1,054,749	-121,301	306,751	801,820	20.00	20.04	40.04	35.00	6,38	41.38	1.3
	WELLSVILLE	FRANKLIN	846.0	5,804,160	6,376,843	572,683	1,891,480	1,402,905	1,402,905	-488,575	84,108	970,670	20.00	20.04	40.04	35.00	5.14	40.14	0.1
	DTTAWA	FRANKLIN	2,444.2	14,518,224	16,022,066	1,503,842	4,596,480	3,524,855	3,524,855	-1,071,625	432,217	2,523,796	20.00	18.43	38.43	35.00	5.11	40.11	1.6
	UNCTION CITY	GEARY	7,507.0	44,144,838	48,638,478	4,493,640	12,000,000	10,700,465	10,700,465 121,000	-1,299,535	3,194,105 -15,138	9,062,224	20.00	20.07 7,96	40.07 27.96	35.00 35.00	6.62 7.62	41.62 42.62	1.5 14.6
	SRINNELL PUBLIC SCHOOLS WHEATLAND	GOVE	73.8 102.0	830,885 1,220,450	815,747 1,220,476	-15,138	121,000 295,000	179,464 268,505	268,505	-26,495	-15,158	105,415	20.00	26.66	46.66	35.00	12.90	47.90	1.2
	QUINTER PUBLIC SCHOOLS	GOVE	266.5	2,246,319	2,468,803	222,484	753,866	543,137	543,137	-210,729	11,755	301,224	20.00	25.88	45.88	35.00	6.45	41,45	-4.4
	HILL CITY	GRAHAM	372.5	2,946,413	3,234,240	287,827	970,479	711,533	711,533	-258,946	28,881	217,871	20.00	22.45	42.45	35.00	9.82	44.82	2.3
D0214 L	JLYSSES	GRANT	1,615.7	10,232,205	11,318,043	1,085,838	3,236,151	2,489,969	2,489,969	-746,182	339,656	0	20.00	9.41	29.41	35.00	6,93	41.93	12.5
	IMARRON-ENSIGN	GRAY	658.7	4,896,245	5,399,384	503,139	1,000,000	1,187,864	1,000,000	0	503,139	695,500	20.00	14.86	34.86	35.00	7.25	42.25	7.3
	MONTEZUMA	GRAY	244.8	2,098,276	2,321,466	223,190	596,499	510,723	510,723	-85,776	137,414	308,936	20.00	24.77	44.77	35.00	9.93	44.93	0.11
	COPELAND	GRAY	107.0	1,317,541	1,338,616	21,075	431,876	294,496	294,496	-137,380	-116,305	109,140	20.00	20.19 22.13	40.19 42.13	35.00 35.00	0.77 10.77	35.77 45.77	-4.43
	NGALLS GREELEY COUNTY	GRAY GREELEY	229.0 211.8	2,091,456 1,878,017	2,307,990 2,082,042	216,534 204,025	514,048 647,279	507,758 458,049	507,758 458,049	-6,290 -189,230	210,244 14,795	301,811 26,521	20.00	17.97	37.97	35.00	10.77	45.77	3.64 7.03
	MADISON-VIRGIL	GREENWOOD	230.2	2,004,395	2,209,166	204,771	565,000	486,017	486,017	-78,983	125,788	327,041	20.00	24,43	44.43	35.00	8,64	43.64	-0.79
	UREKA	GREENWOOD	610.0	4,778,292	5,260,581	482,289	1,487,908	1,157,328	1,157,328	-330,580	151,709	840,567	20.00	21.51	41.51	35.00	4.19	39.19	-2.33
D0390 I	HAMILTON	GREENWOOD	93.5	1,086,450	1,078,529	-7,921	166,000	237,276	166,000	0	-7,921	103,999	20,00	16.55	36.55	35.00	6.41	41.41	4.80
D0494 S	SYRACUSE	HAMILTON	490.5	4,023,234	4,449,326	426,092	999,540	978,852	978,852	-20,688	405,404	152,603	20,00	14.79	34.79	35.00	11.16	46.16	11.3
	ANTHONY-HARPER	HARPER	845.1	6,618,596	7,266,259	647,663	1,700,000	1,598,577	1,598,577	-101,423	546,240	1,021,970	20.00	17.87	37.87	35.00	8.31	43.31	5.44
	ATTICA	HARPER	139.0	1,347,230	1,386,231	39,001	410,000 684,521	304,971 525,052	304,971 525,052	-105,029 -159,469	-66,028 67,070	76,273 321,542	20.00	18.58 28.51	38.58 48.51	35.00 35.00	6,78 8,30	41.78 43.30	3.20 -5.23
	BURRTON NEWTON	HARVEY	237.2 3,408.2	2,160,061 20,560,698	2,386,600 22,693,135	226,539 2,132,437	6,040,000	4,992,490	4,992,490	-1,047,510	1,084,927	3,789,300	20.00	17.37	37.37	35.00	4.26	43,30 39,26	1.89
	SEDGWICK PUBLIC SCHOOLS	HARVEY	554.5	3,855,532	4,261,111	405,579	550,000	937,444	550,000	2,547,510	405,579	463,540	20.00	11.42	31.42	35.00	3.94	38.94	7.52
	HALSTEAD	HARVEY	783.6	5,624,423	6,188,179	563,756	1,295,000	1,361,399	1,295,000	0	563,756	973,193	20,00	16.73	36.73	35.00	5,18	40.18	3.45
D0460	HESSTON	HARVEY	812.1	5,288,618	5,847,236	558,618	1,748,564	1,286,392	1,286,392	-462,172	96,446	958,619	20.00	20.70	40.70	35.00	4.82	39.82	-0.88
	SUBLETTE	HASKELL	478.5	3,818,220	4,229,667	411,447	1,230,909	930,527	930,527	-300,382	111,065	0	20.00	9.65	29.65	35.00	6.26	41.26	11.61
D0507 S		HASKELL	339.5	2,948,419	3,264,786	316,367	1,020,041	718,253	718,253	-301,788	14,579	0 275 041	20.00	5.06	25.06	35.00	2,33	37.33	12.27
D0227 J		HODGEMAN	264.5	2,204,594	2,425,680	221,086	697,881	533,650	533,650 179,069	-164,231 -76,765	56,855 -87,682	236,941 57,857	20.00	26.04 25.33	46.04 45.33	35.00 35.00	9.42 6.52	44.42 41.52	-1.62 -3.81
	HANSTON NORTH JACKSON	HODGEMAN JACKSON	74.5 376.5	824,867 2,989,742	813,950 3,284,101	-10,917 294,359	255,834 837,000	179,069 722,502	722,502	-76,765	179,861	546,573	20.00	22.21	42.21	35.00	7.19	42.19	-0.02
D0335 F		JACKSON	1,057.5	6,954,000	7,655,266	701,266	2,310,429	1,684,159	1,684,159	-626,270	74,996	1,306,065	20.00	21.57	41.57	35.00	5.68	40.68	-0.89
	ROYAL VALLEY	JACKSON	908.2	6,761,022	7,412,698	651,676	2,222,293	1,630,794	1,630,794	-591,499	60,177	1,368,073	20.00	25.11	45.11	35.00	5.02	40.02	-5.09
	/ALLEY FALLS	JEFFERSON	414.3	3,194,354	3,514,092	319,738	993,213	773,100	773,100	-220,113	99,625	610,981	20.00	24.37	44.37	35.00	6.33	41.33	-3.04
	EFFERSON COUNTY NORTH	JEFFERSON	482.5	3,697,860	4,062,116	364,256	1,242,880	893,666	893,666	-349,214	15,042	732,717	20.00	25.07	45.07	35.00	5.28	40.28	-4.79
	EFFERSON WEST	JEFFERSON	893.8	6,268,349	6,873,209	604,860	1,947,127	1,512,106	1,512,106	-435,021	169,839	1,146,025	20.00	18.76	38.76	35.00	4.05	39.05	0.29
	OSKALOOSA PUBLIC SCHOOLS	JEFFERSON	539.1	4,629,848	5,072,366	442,518	1,406,800	1,115,921	1,115,921	-290,879	151,639	785,497	20.00	25.66	45.66	35.00	7.95	42.95	-2.71
	MCLOUTH	JEFFERSON JEFFERSON	491.5 954.5	3,994,347 6,673,962	4,378,802 7,321,062	384,455 647,100	1,155,600 2,166,159	963,336 1,610,634	963,336 1,610,634	-192,264 -555,525	192,191 91,575	666,725 1,046,268	20.00	21.62	41.62 41.82	35.00 35.00	6.56	41.56 41.67	-0.06
	PERRY PUBLIC SCHOOLS ROCK HILLS	JEHFERSON	292.0	3,551,118	7,321,062 3,551,118	647,100 n	2,166,139 857,002	781,246	781,246	-75,756	-75,756	332,108	20.00	18.17	38.17	35.00	11.25	46.25	8.08
מן בחוחר			424.0	01 بدرید صدرت	. ۲۰۰۰ د د د د د د د		221,002	701,240		-11,878,131	-1,116,696			16.04	36.04			10.20	0.00

	2/23/2010	1	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Col 14	Col 15	Col 16	Col 17
				2009-10		Est. Gen. Fund	2009-10	Revised	Revised LOB	Est. Decrease	Est. Increased	2009-10 LOB	2009-10	2009-10	2009-10	Proposed	Proposed	Proposed	
USD#	USD Name	County Name	9/20/09 FTE 2/20/10 FTE	Computed GF \$4,012	Revised GF \$4,492	(Col 3 - Col 2)	Adopted LOB	LOB Max (Col 3 X 22%)	(Lesser of Col 5 or Col 6)	(Col 7 - Col 5)	Spending Auth (Col 4 - Col 8)	State Aid Revised	Gen Fund	LOB Mill Rate	Total Mill Rate (Col 11 + Col 12)	Gen Fund Rate	LOB Mill Rate	Total Mill Rate	Difference (Col 16 - Col 13)
		JOHNSON	2,833.5	14,900,568	16,407,030	1,506,462	5,582,167	3,609,547	3,609,547	-1,972,620	-466,158	2,221,315	20.00	20.52	40.52	35.00	3.65	38.65	-1.87
D0231	GARDNER-EDGERTON-ANTIOCH	JOHNSON	4,550.9	26,084,419	28,623,024	2,538,605	8,466,980	6,297,065	6,297,065	-2,169,915	368,690	4,330,492	20.00	19.21	39.21	35.00	4.97	39.97	0.70
D0232	DESOTO	JOHNSON	6,217.0	34,661,273	37,982,555	3,321,282	11,845,619	8,356,162	8,356,162	-3,489,457	-168,175	5,390,560	20.00	17.28	37.28	35.00	3.78	38.78	1.50
D0233	OLATHE	JOHNSON	25,542.1	152,610,061	166,779,874	14,169,813	52,956,744	36,691,572	36,691,572	-16,265,172	-2,095,359	21,765,441	20.00	19.03	39.03	35.00	4.55	39.55	0.52
D0512	SHAWNEE MISSION PUBLIC SCHOO	JOHNSON KEARNY	26,548.0 628.5	164,721,888 4,856,526	180,182,206	15,460,318 517,254	55,321,149 1,450,474	39,640,085 1,182,232	39,640,085 1,182,232	-15,681,064 -268,242	-220,746 249,012	12,355,814	20.00	16.56 7.01	36.56 27.01	35.00 35.00	6.65 5.36	41.65 40.36	5.09 13.35
D0215 D0216	LAKIN DEERFIELD	KEARNY	245.9	2,456,146	5,373,780 2,724,398	268,252	809,180	599,368	599,368	-200,242	58,440	0	20.00	8.99	28.99	35.00	5.25	40.25	11.26
D0331	KINGMAN-NORWICH	KINGMAN	989.9	7,280,978	7,977,792	696,814	2,391,192	1,755,114	1,755,114	-636,078	60,736	1,032,358	20.00	21.84	41.84	35.00	7.39	42.39	0.55
D0332	CUNNINGHAM	KINGMAN	178.6	1,729,573	1,851,153	121,580	599,884	407,254	407,254	-192,630	-71,050	0	20.00	7.90	27.90	35.00	4.16	39.16	11.26
DD422	GREENSBURG	KIOWA	206.0	2,077,414	2,299,455	222,041	602,492	505,880	505,880	-96,612	125,429	0	20.00	16.00	36.00	35.00	9,75	44.75	8.75
D0424 D0474	MULLINVILLE	KIOWA	223.4 141.8	1,644,118 1,351,242	1,719,088	74,970 42,626	499,749 449,157	378,199 306,651	378,199 306,651	-121,550 -142,506	-46,580 -99,880	44,250	20.00	17.21 21.32	37.21 41.32	35.00 35.00	11.18	46.18 45.08	8,97 3.76
D0503	PARSONS	LABETTE	1,230.7	9,008,946	9,938,999	930,053	2,600,000	2,186,580	2,186,580	-413,420	516,633	1,684,760	20.00	18.93	38.93	35.00	6.23	41,23	2.30
D0504	OSWEGO	LABETTE	465.0	3,599,968	3,982,607	382,639	1,165,617	876,174	876,174	-289,443	93,196	754,912	20.00	30.57	50.57	35.00	7.67	42.67	-7.90
D0505	CHETOPA-ST.PAUL	LABETTE	497.6	4,193,342	4,621,370	428,028	1,404,627	1,016,701	1,016,701	-3 87,926	40,102	865,111	20.00	30.02	50.02	35.00	3.82	38.82	-11.20
D0506	LABETTE COUNTY	LABETTE	1,607.4	10,101,815	11,063,347	961,532	3,280,241	2,433,936 218,994	2,433,936 218,994	-846,305 -72,302	115,227 -83,486	1,936,926	20.00	19.43 30.21	39.43 50.21	35.00 35.00	4.90 5.22	39.90 40.22	0.47 -9.99
D0468 D0482	HEALY PUBLIC SCHOOLS DIGHTON	LANE	94.5	1,006,611 2,106,701	995,427 2,321,016	-11,184 214,315	291,296 686,370	510,624	510,624	-72,302 -175,746	-83,486 38,569	87,335 44,680	20.00	18.06	38.06	35.00	10.29	45.29	-9.99 7 . 23
	FT LEAVENWORTH .	LEAVENWORTH	2,037.5	10,181,252	11,221,016	1,039,764	3,317,342	2,468,624	2,468,624	-848,718	191,046	2,452,084	20.00	21.66	41.66	35.00	0.00	35.00	-6.66
	EASTON	LEAVENWORTH	699.3	5,107,276	5,603,321	496,045	1,746,827	1,232,731	1,232,731	-514,096	-18,051	931,328	20.00	25,08	45.08	35.00	4.74	39.74	-5.34
D0453	LEAVENWORTH	LEAVENWORTH	3,887.0	25,371,888	27,920,026	2,548,138	7,910,090	6,142,406	6,142,406	-1,767,684	780,454	4,262,830	20.00	20.14	40.14	35.00	6.43	41.43	1.29
D0458	BASEHOR-LINWOOD	LEAVENWORTH	2,131.5 1,860.8	12,063,282	13,265,774 11,570,044	1,202,492 1,043,358	3,963,686 3,305,921	2,918,470 2,545,410	2,918,470 2,545,410	-1,045,216 -760,511	157,276 282,847	1,727,442 1,801,387	20.00	16.37 17.16	36.37 37.16	35.00 35.00	5.86 4.96	40.86 39.96	4.49 2.80
_	TONGANOXIE LANSING	LEAVENWORTH LEAVENWORTH	2,502.5	14,169,582	15,645,187	1,475,605	4,605,720	3,441,941	3,441,941	-1,163,779	311,826	2,539,808	20.00	18.40	38.40	35.00	4.94	39.94	1.54
D0298	LINCOLN	LINCOLN	340.0	2,800,777	3,078,817	278,040	896,885	677,340	677,340	-219,545	58,495	388,793	20.00	24.18	44.18	35.00	7.91	42.91	-1.27
D0299		LINCOLN	139.5	1,392,164	1,424,413	32,249	375,000	313,371	313,371	-61,629	-29,380	111,372	20.00	20.73	40.73	35.00	9.94	44.94	4.21
		LINN	323.0	2,729,364	3,028,057	298,693	650,000	666,173	650,000	0	298,693	487,175	20.00	18.61	38.61	35.00	8.97	43.97	5.36
D0346 D0362		LINN	519.1 944.9	4,237,876 7,542,560	4,655,509 8,209,130	417,633 666,570	1,323,341 2,340,079	1,024,212	1,024,212	-299,129 -534,070	118,504 132,500	696,259 357,951	20.00	23.34 16.79	43.34 36.79	35.00 35.00	7.24 9.10	42.24 44.10	-1.10 7.31
	OAKLEY	LOGAN	413.4	3,338,786	3,663,675	324,889	760,000	806,009	760,000	-554,676	324,889	306,280	20.00	16.52	36.52	35.00	8.99	43,99	7.47
	TRIPLAINS	LOGAN	82.5	900,694	889,416	-11,278	320,512	195,672	195,672	-124,840	-136,118	0	20.00	17.93	37.93	35.00	8.86	43.86	5.93
D0251	NORTH LYON COUNTY	LYON	506.6	3,996,754	4,391,828	395,074	1,285,873	966,202	966,202	-319,671	75,403	650,544	20.00	23.55	43.55	35.00	7.71	42.71	-0.84
	SOUTHERN LYON COUNTY	LYON	498.3 4,337.9	3,870,376 29,717,285	4,257,518 32,806,873	387,142 3,089,588	1,240,000 8,769,542	936,654 7,217,512	936,654 7,217,512	-303,346 -1,552,030	83,796 1,537,558	578,852 5,468,709	20.00	22.77	42.77 40.39	35.00 35.00	8.06 7.03	43.06 42.03	0.29 1.64
D0253 D0397	EMPORIA CENTRE	MARION	241.0	2,249,127	2,459,370	210,243	445,000	541,061	445,000	-1,332,030	210,243	238,876	20.00	17.30	37.30	35.00	8.87	43.87	6.57
D0398	PEABODY-BURNS	MARION	325.9	2,874,197	3,157,876	283,679	661,500	694,733	661,500	0	283,679	412,313	20.00	20.10	40.10	35.00	8.47	43.47	3.37
D0408	MARION-FLORENCE	MARION	579.3	4,574,081	5,014,420	440,339	1,000,000	1,103,172	1,000,000	0	440,339	717,000	20.00	15.56	35,56	35.00	6.98	41.98	6.42
D0410	DURHAM-HILLSBORO-LEHIGH	MARION	587.3	4,564,452	5,006,334	441,882	1,504,514	1,101,393	1,101,393	-403,121	38,761	748,397	20.00	22.50	42.50	35.00	6,06	41.06 42,59	-1.44 -2.80
D0411 D0364	GOESSEL MARYSVILLE	MARION MARSHALL	257.5 721.7	2,222,648 5,465,146	2,436,012 5,996,371	213,364 531,225	652,000 1,812,788	535,923 1,319,202	535,923 1,319,202	-116,077 -493,586	97,287 37,639	385,168 697,858	20.00	25.39	45.39 40.29	35.00 35.00	7.59 6.19	42.59	0.90
D0380	VERMILLION	MARSHALL	527.5	3,950,215	4,344,213	393,998	1,050,000	955,727	955,727	-94,273	299,725	716,222	20.00	19.75	39.75	35.00	6.83	41.83	2.08
	AXTELL	MARSHALL	295.0	2,376,709	2,609,403	232,694	747,898	574,069	574,069	-173,829	58,865	309,710	20.00	21.46	41.46	35.00	8,38	43.38	1,92
	VALLEY HEIGHTS	MARSHALL	366.5	3,121,737	3,421,556	299,819	1,046,173	752,742	752,742	-293,431	6,388	563,202	20.00	26.78	46.78	35.00	7.12	42.12	-4.66
	SMOKY VALLEY MCPHERSON	MCPHERSON MCPHERSON	997.7 2,262,3	6,721,304 12,976,413	7,378,110	656,806 1,294,222	2,119,123 4,280,521	1,623,184 3,139,540	1,623,184 3,139,540	-495,939 -1,140,981	160,867 153,241	1,093,052 1,838,201	20.00	18.63 17.20	38.63 37.20	35.00 35.00	5.65 4.35	40.65 39.35	2.02 2.15
	CANTON-GALVA	MCPHERSON	374.0	3,032,270	3,326,326	294,056	985,304	731,792	731,792	-253,512	40,544	427,806	20.00	24.04	44.04	35.00	6.70	41.70	-2.34
		MCPHERSON	418.0	3,242,097	3,568,894	326,797	1,075,037	785,157	785,157	-289,880	36,917	360,780	20.00	21.62	41.62	35.00	6.31	41.31	-0.31
D0448		MCPHERSON	456.0	3,335,577	3,667,269	331,692	1,072,631	806,799	806,799	-265,832	65,860	525,145	20.00	21.96	41.96	35.00	6.59	41.59	-0.37
		MEADE MEADE	162.0 475.7	1,573,506 3,565,866	1,675,965 3,932,746	102,459 366,880	544,283 1,139,574	368,712 865,204	368,712 865,204	-175,571 -274,370	-73,112 92,510	197,998 129,867	20.00	26.48 15.40	46.48 35.40	35.00 35.00	7.12 7.56	42.12 42.56	-4.36 7.16
		MIAMI	1,137.5	8,361,409	9,181,648	820,239	2,200,000	2,019,963	2,019,963	-274,370 -180,037	640,202	1,551,332	20.00	19.82	39.82	35.00	7.81	42.81	2.99
D0368		MIAMI	2,033.1	11,721,860	12,879,013	1,157,153	3,825,659	2,833,383	2,833,383	-992,276	164,877	1,750,747	20.00	16.42	36.42	35.00	4.80	39.80	3.38
		MIAMI	1,676.0	9,744,346	10,680,179	935,833	3,160,803	2,349,639	2,349,639	-811,164	124,669	1,386,992	20.00	17.23	37.23	35.00	5.49	40.49	3.26
		MITCHELL	357.3	3,065,569	3,356,872	291,303	740,000	738,512	738,512	-1,488	289,815	500,342	20.00	17,93 19,40	37.93	35.00	7.22	42.22	4.29
D0273		MITCHELL	746.9 828.6	5,958,447 5,742,376	5,958,447 6,341,356	0 598,980	1,731,481	1,310,858 1,395,098	1,310,858	-420,623 0	-420,623 598,980	812,470 812,910	20.00	13.21	39.40 33.21	35.00 35.00	5.61 5.81	40.61	1.21 7.60
		MONTGOMERY	1,816.0	12,180,833	13,412,214	1,231,381	3,896,400	2,950,687	2,950,687	-945,713	285,668	1,252,567	20.00	15.94	35.94	35.00	0.00	35.00	-0.94
		MONTGOMERY	1,840.2	11,301,002	12,462,605	1,161,603	3,565,473	2,741,773	2,741,773	-823,700	337,903	1,808,199	20.00	17.22	37.22	35.00	5.65	40.65	3.43
		MONTGOMERY	887.2	6,345,780	7,022,344	676,564	1,630,000	1,544,916	1,544,916	-85,084	591,480	1,207,970	20.00	17.55	37.55	35.00	8.50	43.50	5,95
		MORRIS	750.9	5,596,339	6,144,158	547,819	1,600,000	1,351,715	1,351,715	-248,285	299,534	793,727	20.00	19.97	39.97 26.15	35.00	7.96	42.96 39.05	2.99 12.90
D0217	KULLA	MORTON	199.5	1,840,304	2,035,325	195,021	616,956	447,772	447,772	-169,184	25,837	01	20.00	0.10	20.151	35.00	4.05	39.05	12,90

	/23/2010	!	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Col 14	Col 15	Col 16	Col 17
				2009-10		Est, Gen, Fund	2009-10	Revised	Revised LOB	Est. Decrease	Est. Increased	2009-10 LOB	2009-10	2009-10	2009-10	Proposed	Proposed	Proposed	
			9/20/09 FTE	Computed GF	Revised GF	(Col 3 - Col 2)	Adopted	LOB Max (Col 3 X 22%)	(Lesser of	LOB Authority (Col 7 - Col 5)	Spending Auth	State Aid	Gen Fund Mill Rate	LOB Mill	Total Mill Rate (Col 11 + Col 12)	Gen Fund Rate	LOB Mill Rate	Total Mill Rate	(Col 16 - Col 13)
-	SD Name	County Name	2/20/10 FTE	\$4,012	\$4,492		LOB		Col 5 or Col 6)		(Col 4 - Col 8)	Revised		Rate					
	LKHART ABETHA	MORTON NEMAHA	634.0 926.6	4,874,981 6,377,475	5,406,122 7,003,477	531,141 626,002	1,648,085 2,096,383	1,189,347 1,540,765	1,189,347 1,540,765	-458,738 -555,618	72,403 70,384	177,688 1,107,348	20.00	18.90 19.77	38.90 39.77	35.00 35.00	11.20 4.64	46.20 39.64	7.30 -0.13
	EMAHA VALLEY SCHOOLS	NEMAHA	436.3	3,356,439	3,691,975	335,536	665,000	812,235	665,000	-555,618	335,536	373,863	20.00	12.95	32.95	35.00	5.93		7,98
	& B	NEMAHA	186.5	1,695,070	1,850,704	155,634	297,250	407,155	297,250	0	155,634	183,255	20.00	13.81	33.81	35.00	7.45	42.45	8.64
	RIE	NEOSHO	506.5	4,438,074	4,859,895	421,821	1,500,000	1,069,177	1,069,177	-430,823	-9,002	506,041	20.00	19.85	39.85	35.00	5.24	40.24	0.39
0413 CH	HANUTE PUBLIC SCHOOLS	NEOSHO	1,810.9	12,995,670	14,292,196	1,296,526	4,241,939	3,144,283	3,144,283	-1,097,656	198,870	2,454,427	20.00	24.95	44.95	35.00	6.76	41.76	-3.19
0106 W	/ESTERN PLAINS	NESS	164.0	1,706,705	1,808,928	102,223	495,439	397,964	397,964	-97,475	4,748	0	20.00	11.86	31.86	35.00	7.55	42.55	10.69
	ESS CITY	NESS	291.0	2,229,468	2,459,370	229,902	575,000	541,061	541,061	-33,939	195,963	182,608	20.00	14.34	34.34	35.00	6.29	41.29	6,95
	ORTON COMMUNITY SCHOOLS	NORTON	689.3	5,106,875	5,607,364	500,489	1,403,600	1,233,620	1,233,620	-169,980	330,509	981,098	20.00	20.35	40.35	35.00	5.16	40.16	-0.19 -1.54
	ORTHERN VALLEY /EST SOLOMON VALLEY SCHOOLS	NORTON NORTON	196.5 38.0	1,987,144 457,368	2,185,807 451,895	198,663 -5,473	547,000 153,764	480,878 99,417	480,878 99,417	-66,122 -54,347	132,541 -59,820	350,752	20.00	26.86 12.99	46.86 32.99	35.00 35.00	10.32 5.18	45.32 40,18	7.19
	SAGE CITY	OSAGE	644.2	4,819,214	5,300,560	481,346	700,000	1,166,123	700,000	-24,247	481,346	533,960	20.00	10.28	30.28	35.00	4.16	39.16	8.88
		OSAGE	427.0	3,303,080	3,625,942	322,862	530,000	797,707	530,000	0	322,862	383,296	20.00	11.80	31.80	35.00	4.89	39.89	8.09
		OSAGE	1,061.5	8,004,742	8,738,288	733,546	2,698,997	1,922,423	1,922,423	-776,574	-43,028	1,464,886	20.00	23.72	43.72	35.00	5.96	40.96	-2.76
		OSAGE	317.0	2,644,309	2,907,222	262,913	550,000	639,589	550,000	0	262,913	442,970	20.00	17.77	37.77	35.00	6.84	41.84	4.07
0456 M	IARAIS DES CYGNES VALLEY	OSAGE	263.0	2,493,057	2,740,120	247,063	445,000	602,826	445,000	0	247,063	297,038	20.00	16.35	36.35	35.00	8.06	43.06	6.71
0392 OS		OSBORNE	331.9	2,839,292	3,122,389	283,097	835,861	686,926	686,926	-148,935	134,162	482,497	20.00	26.27	46,27	35.00	9,95	44.95	-1.32
		OTTAWA	620.5	4,651,112	5,102,912	451,800	1,515,000	1,122,641	1,122,641	-392,359	59,441	785,736	20.00	23.18	43.18	35.00	6.73	41.73	-1,45
		OTTAWA	607.5	4,653,920	5,119,532	465,612	1,492,832	1,126,297	1,126,297	-366,535	99,077	798,657	20.00	22.76	42.76	35,00	7.41	42.41	-0.35
		PAWNEE	886.0	6,925,916	7,571,266	645,350	2,104,273	1,665,679	1,665,679	-438,594 160,440	206,756	1,167,141	20.00	22.50 30.57	42.50 50.57	35.00 35.00	4.04 7.94	39.04 42.94	-3.46 -7.63
		PAWNEE	150.1 235.5	1,463,176 3,049,022	1,501,676	38,500	490,809 713,785	330,369 670,785	330,369 670,785	-160,440 -43,000	-121,940 -43,000	185,007 447,749	20.00	27.94	47.94	35.00	12.09	42.94	-0.85
		PHILLIPS PHILLIPS	628.1	4,842,484	3,049,022 5,320,325	477,841	1,581,482	1,170,472	1,170,472	-411,010	66,831	888,154	20.00	29.03	49.03	35.00	4.36	39.36	-9.67
		PHILLIPS	183.5	1,762,873	1,905,956	143,083	470,000	419,310	419,310	-50,690	92,393	216,993	20.00	22.28	42.28	35.00	10.11	45.11	2.83
		POTTAWATOMIE	1,305.0	8,120,288	8,904,492	784,204	2,675,016	1,958,988	1,958,988	-717,028	67,176	1,357,187	20.00	19.81	39.81	35.00	6.08	41.08	1.27
		POTTAWATOMIE	1,124.9	7,652,489	8,399,142	746,653	2,546,271	1,847,811	1,847,811	-698,460	48,193	0	20.00	11.10	31.10	35.00	7.43	42.43	11.33
	NAGA-HAVENSVILLE-WHEATON	POTTAWATOMIE	318.5	2,574,500	2,829,062	254,562	730,000	622,394	622,394	-107,606	146,956	419,805	20.00	23.01	43.01	35.00	9.53	44.53	1.52
0323 RO	OCK CREEK	POTTAWATOMIE	845.1	5,934,149	6,502,619	568,470	1,205,000	1,430,576	1,205,000	0	568,470	893,628	20.00	14.71	34.71	35.00	6.11	41.11	6.40
		PRATT	1,109.4	7,523,704	8,289,986	766,282	2,473,421	1,823,797	1,823,797	-649,624	116,658	1,055,067	20.00	19.28	39.28	35.00	6.31	41.31	2.03
		PRATT	342.5	2,848,119	3,124,635	276,516	910,000	687,420	687,420	-222,580	53,936	405,990	20.00	26.66	46.66	35.00	9.79	44.79	-1.87
		RAWLINS	312.2	2,539,195	2,791,778	252,583	839,000	614,191	614,191	-224,809	27,774	355,248	20.00	22.56 18.31	42.56 38.31	35,00 35.00	4.74 6.01	39.74 41.01	-2.82 2.70
	UTCHINSON PUBLIC SCHOOLS ICKERSON	RENO RENO	4,661.7 1,147.0	29,187,300 8,202,935	32,280,860 9,015,893	3,093,560 812,958	7,896,432 2,543,587	7,101,789	7,101,789 1,983,496	-794,643 -560,091	2,298,917 252,867	5,333,444 1,378,530	20.00	21.10	41,10	35.00	5.60	40.60	-0,50
	AIRFIELD	RENO	305.1	2,947,616	3,209,085	261,469	881,616	705,999	705,999	-175,617	85,852	289,460	20.00	24.58	44.58	35,00	7,98	42.98	-1.60
		RENO	258.4	2,224,253	2,445,445	221,192	700,000	537,998	537,998	-162,002	59,190	367,453	20.00	23.57	43.57	35.00	6,30	41.30	-2,27
		RENO	1,001.5	6,906,257	7,586,539	680,282	2,275,641	1,669,039	1,669,039	-606,602	73,680	1,124,765	20.00	21.91	41.91	35.00	6.34	41.34	-0.57
		RENO	2,145.5	12,996,473	14,225,715	1,229,242	4,507,676	3,129,657	3,129,657	-1,378,019	-148,777	2,145,067	20.00	17.66	37.66	35.00	3.71	38.71	1.05
0109 RE	PUBLIC COUNTY	REPUBLIC	473.0	3,844,298	4,217,988	373,690	1,273,899	927,957	927,957	-345,942	27,748	535,431	20.00	22.89	42.89	35.00	6.62	41.62	-1.27
0426 PIK	KE VALLEY	REPUBLIC	248.0	2,239,097	2,457,124	218,027	564,700	540,567	540,567	-24,133	193,894	380,235	20.00	20.89	40.89	35.00	9.12	44.12	3.23
	ERLING	RICE	530.5	4,115,911	4,521,198	405,287	1,355,320	994,664	994,664	-360,656	44,631	733,863	20.00	23.91	43.91	35.00	7.88	42.88	-1.03
		RICE	139.5	1,502,895	1,557,826	54,931	469,604	342,722	342,722	-126,882	-71,951	61,073 1,174,337	20.00	25.50 21.91	45.50 41.91	35.00 35.00	11.35 8.78	46.35 43.78	0.85
		RICE	800.7 320.0	6,664,333 2,604,189	7,328,249 2,851,522	663,916 247,333	1,725,000 490,000	1,612,215 627,335	1,612,215 490,000	-112,785 0	551,131 247,333	215,698	20.00	14.56	34.56	35.00	7.10	43.78	7.54
		RILEY	684.5	4,920,718	5,402,079	481,361	1,584,803	1,188,457	1,188,457	-396,346	85,015	820,511	20.00	21.64	41.64	35.00	6.10	41.10	-0.54
		RILEY	5,958.3	34,683,740	38,103,390	3,419,650	9,479,450	8,382,746	8,382,746	-1,096,704	2,322,946	3,949,112	20.00	13.83	33.83	35.00	6.34	41.34	7.51
		RILEY	217.5	1,985,539	2,175,925	190,386	603,000	478,704	478,704	-124,296	66,090	255,484	20.00	26.48	46.48	35.00	9.22	44.22	-2.26
		ROOKS	147.5	1,660,166	1,748,736	88,570	533,575	384,722	384,722	-148,853	-60,283	0	20,00	15.91	35.91	35.00	9.92	44.92	9.01
0270 PL	AINVILLE	ROOKS	368.2	2,945,610	3,239,181	293,571	900,000	712,620	712,620	-187,380	106,191	195,828	20.00	20.85	40.85	35.00	9.70	44.70	3,85
0271 ST		ROOKS	288.0	2,381,523	2,616,590	235,067	801,813	575,650	575,650	-226,163	8,904	278,787	20.00	26.96	46.96	35.00	7,57	42.57	-4.39
0395 LA		RUSH	294.5	2,487,440	2,733,382	245,942	660,000	601,344	601,344	-58,656	187,286	363,753	20.00	22.17	42.17	35.00	8.54	43.54	1.37
		RUSH	177.0	1,792,160	1,914,490	122,330	520,000	421,188	421,188	-98,812	23,518	167,170	20.00	26.75	46.75	35.00	10.32	45.32	-1.43
		RUSSELL	125.4	1,300,289	1,323,343	23,054	455,962	291,135	291,135	-164,827	-141,773	873,328	20.00	17.88 22.40	37.88 42.40	35.00 35.00	9.96 7.78	44.96 42,78	7.08
0407 RU 0305 SA		RUSSELL SALINE	945.5 7,050.5	6,665,537 43,886,867	7,341,725 48,289,898	676,188 4,403,031	2,066,944 14,277,757	1,615,180 10,623,778	1,615,180	-451,764 -3,653,979	224,424 749,052	6,823,653	20.00	18.84	38.84	35.00	6.14	41.14	2.30
		SALINE	690.8	4,925,532	5,401,630	476,098	1,251,500	1,188,359	1,188,359	-5,653,975 -63,141	412,957	574,928	20.00	15.48	35.48	35.00	6.83	41.83	6.35
0306 30 0307 ELI		SALINE	468.0	3,495,254	3,843,355	348,101	1,036,000	845,538	845,538	-190,462	157,639	636,775	20,00	20.68	40.68	35.00	6.19	41.19	0.51
		SCOTT	869.7	6,048,090	6,683,198	635,108	1,966,606	1,470,304	1,470,304	-496,302	138,806	678,251	20.00	22.14	42.14	35.00	5.16	40.16	-1.98
		SEDGWICK	46,226.5	312,460,578	344,917,771	32,457,193	100,371,138	75,881,910	75,881,910	-24,489,228	7,967,965	50,165,531	20.00	20.43	40.43	35.00	6.19	41.19	0.76
0260 DE		SEDGWICK	6,330.7	36,043,407	39,757,344	3,713,937	11,862,600	8,746,616	8,746,616	-3,115,984	597,953	5,711,540	20.00	16.77	36.77	35.00	5.55	40.55	3.78
0261 HA		SEDGWICK	4,780.6	30,242,055	33,234,960	2,992,905	9,298,220	7,311,691	7,311,691	-1,986,529	1,006,376	6,090,639	20.00	22.56	42.56	35.00	6.22	41.22	-1.34
	ALLEY CENTER PUBLIC SCHOOLS !	SEDGWICK	2,553.7	14,640,590	16,070,579	1,429,989	4,290,496	3,535,527	3,535,527	-754,969	675,020	2,606,744	20.00	15.76	35.76	35.00	5.50	40.50	4.74

	2/23/2010		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Col 14	Col 15	Col 16	Col 17
			T												i				
		1		2009-10		Est, Gen. Fund	2009-10	Revised	Revised LOB	Est. Decrease	Est. Increased	2009-10 LOB	2009-10	2009-10	2009-10	Proposed	Proposed	Proposed	
			9/20/09 FTE	Computed GF	Revised GF	Increased Auth	Adopted	LOB Max	(Lesser of	LOB Authority	Spending Auth	State Aid	Gen Fund	LOB Mill	Total Mill Rate	Gen Fund	LOB Mill	Total Mill	Difference
USD#	USD Name	County Name	2/20/10 FTE	\$4,012	\$4,492	(Col 3 - Col 2)	LOB	(Col 3 X 22%)	Col 5 or Col 6)	(Col 7 - Col 5)	(Col 4 - Col 8)	Revised	Mill Rate	Rate	(Col 11 + Col 12)	Rate	Rate	Rate	(Col 16 - Col 13)
D0263	MULVANE	SEDGWICK	1,855.0	10,084,964	11,115,005	1,030,041	3,270,515	2,445,301	2,445,301	-825,214	204,827	1,967,978	20.00	17.67	37.67	35.00	4.02	39.02	1.3
D0264	CLEARWATER	SEDGWICK	1,273.4	7,804,544	8,573,431	768,887	2,490,750	1,886,155	1,886,155	-604,595	164,292	1,405,751	20.00	18.31	38.31	35,00	4.66	39.66	1.3
D0265	GODDARD	SEDGWICK	4,911.2	28,055,916	30,695,184	2,639,268	9,017,732	6,752,940	6,752,940	-2,264,792	374,476	5,003,929	. 20.00	17.30	37.30	35.00	4.15	39.15	1.8
D0266	MAIZE	SEDGWICK	6,381.7	36,950,520	40,526,824	3,576,304	12,200,000	8,915,901	8,915,901	-3,284,099	292,205	6,255,396	20.00	17.99	37.99	35.00	4.49	39.49	1.50
D0267	RENWICK	SEDGWICK	1,945.7	10,685,962	11,715,585	1,029,623	3,526,880	2,577,429	2,577,429	-949,451	80,172	1,848,532	20.00	16.28	36.28	35.00	3.99	38.99	2.7:
D0268	CHENEY	SEDGWICK	784.9	5,225,229	5,761,888	536,659	1,721,776	1,267,615	1,267,615	-454,161	82,498	957,683	20.00	20.96	40.96	35.00	5.70	40.70	-0.2
D0480	LIBERAL	SEWARD	4,375.0	29,212,174	32,472,219	3,260,045	4,875,000	7,143,888	4,875,000	0	3,260,045	3,614,813	20.00	11.47	31.47	35.00	4.90	39.90	8.4
D0483	KISMET-PLAINS	SEWARD	725.0	6,895,424	7,564,528	669,104	978,000	1,664,196	978,000	0	669,104	304,843	20.00	10.80	30.80	35.00	6.99	41.99	11.1
D0345	SEAMAN	SHAWNEE	3,552.1	21,141,234	23,180,517	2,039,283	6,872,305	5,099,714	5,099,714	-1,772,591	266,692	3,259,737	20.00	17.27	37.27	35.00	4.89	39.89	2.6
D0372	SILVER LAKE	SHAWNEE	743.6	4,948,000	5,453,288	505,288	1,627,279	1,199,723	1,199,723	-427,556	77,732	923,307	20.00	21.86	41.86	35.00	5.09	40.09	-1.7
D0437	AUBURN WASHBURN	SHAWNEE	5,412.0	31,910,244	34,946,862	3,036,618	10,515,863	7,688,310	7,688,310	-2,827,553	209,065	4,115,552	20.00	18.00	38.00	35.00	5.83	40.83	2.8
D0450	SHAWNEE HEIGHTS	SHAWNEE	3,405.3	19,671,638	21,574,627	1,902,989	6,568,412	4,746,418	4,746,418	-1,821,994	80,995	3,345,750	20.00	18.31	38.31	35.00	3.83	38.83	0.5
D0501	TOPEKA PUBLIC SCHOOLS	SHAWNEE	13,219.4	89,731,188	98,739,101	9,007,913	28,871,561	21,722,602	21,722,602	-7,148,959	1,858,954	15,507,766	20.00	21.23	41.23	35.00	5.55	40.55	-0.6
D0412	HOXIE COMMUNITY SCHOOLS	SHERIDAN	288.0	2,360,661	2,589,189	228,528	784,238	569,622	569,622	-214,616	13,912	230,526	20,00	25.07	45.07	35.00	9.39	44.39	-0.6
D0352	GOODLAND	SHERMAN	899.5	6,446,482	7,101,403	654,921	2,066,050	1,562,309	1,562,309	-503,741	151,180	933,167	20.00	20.98	40,98	35.00	6.95	41.95	0.9
D0237	SMITH CENTER	SMITH	433.0	3,597,560	3,943,976	346,416	1,181,082	867,675	867,675	-313,407	33,009	581,950	20.00	25.85	45.85	35.00	6.89	41.89	-3.9
D0349	STAFFORD	STAFFORD	268.9	2,237,894	2,466,108	228,214	674,967	542,544	542,544	-132,423	95,791	356,614	20,00	24.12	44.12	35,00	7.09	42.09	-2,0
D0350	ST JOHN-HUDSON	STAFFORD	328.5	2,830,065	3,117,897	287,832	840,000	685,937	685,937	-154,063	133,769	301,949	20.00	23.93	43.93	35.00	9.30	44.30	0.3
D0351	MACKSVILLE	STAFFORD	265.0	2,537,590	2,789,532	251,942	537,000	613,697	537,000	. 0	251,942	157,824	20.00	10.88	30.88	35.00	5,22	40.22	9.3
D0452	STANTON COUNTY	STANTON	463.0	3,862,754	4,265,603	402,849	1,081,255	938,433	938,433	-142,822	260,027	0	20.00	10.25	30.25	35.00	8.09	43.09	12.8
D0209	MOSCOW PUBLIC SCHOOLS	STEVENS	187.8	1,953,844	2,164,246	210,402	661,921	476,134	476,134	-185,787	24,615	0	20.00	6.59	26.59	35.00	4.08	39.08	12.49
	HUGOTON PUBLIC SCHOOLS	STEVENS	983.9	6,976,467	7,717,705	741,238	2,219,586	1,697,895	1,697,895	-521,691	219,547	0	20.00	6.75	26.75	35.00	4.65	39.65	12.90
	WELLINGTON	SUMNER	1,663.0	10,144,342	11,165,764	1,021,422	3,296,748	2,456,468	2,456,468	-840,280	181,142	1,901,552	20.00	22.59	42.59	35.00	5.58	40.58	-2.03
I	CONWAY SPRINGS	SUMNER	514.9	4,129,150	4,527,038	397,888	1,065,000	995,948	995,948	-69,052	328,836	790,584	20.00	21.23	41.23	35.00	6.67	41.67	0.44
	BELLE PLAINE	SUMNER	657.0	5,216,804	5,724,156	507,352	1,699,442	1,259,314	1,259,314	-440,128	67,224	1,051,023	20.00	23.05	43.05	35.00	2.16	37.16	-5.89
	OXFORD	SUMNER	327.5	2,832,071	3,099,031	266,960	876,585	681,787	681,787	-194,798	72,162	498,523	20.00	26.39	46.39	35,00	7.01	42.01	-4.38
D0359	ARGONIA PUBLIC SCHOOLS	SUMNER	179.5	1,723,154	1,864,629	141,475	397,355	410,218	397,355	0	141,475	237,936	20.00	19.36	39.36	35.00	10.65	45.65	6.29
D0360	CALDWELL	SUMNER	234.0	2,138,396	2,356,503	218,107	690,921	518,431	518,431	-172,490	45,617	326,041	20.00	28.26	48.26	35.00	8.95	43.95	-4.31
l	SOUTH HAVEN	SUMNER	222.0	2,038,096	2,240,160	202,064	600,000	492,835	492,835	-107,165	94,899	387,220	20.00	35.53	55.53	35.00	10.74	45.74	-9.79
	BREWSTER	THOMAS	98.0	990,162	973,866	-16,296	319,073	214,251	214,251	-104,822	-121,118	86,386	20,00	26.57	46.57	35,00	0,00	35.00	-11.5
	COLBY PUBLIC SCHOOLS	THOMAS	919.1	6,542,368	7,187,200	644,832	2,129,990	1,581,184	1,581,184	-548,806	96,026	961,834	20.00	19.45 17.33	39.45	35.00 35.00	6.49	41.49	2.04
$\overline{}$	GOLDEN PLAINS	THOMAS	204.5	2,016,832	2,214,107	197,275	300,000 708,000	487,104 823,599	300,000 708.000		197,275 329,421	216,990 378,922	20.00	15.34	35.34	35.00	6,34 7,40	42,40	4.0: 7.0i
	WAKEENEY	TREGO	411.2	3,414,212	3,743,633	329,421	1,124,000	922,819	922,819	701 101	150,354	541,049	20.00	23.64	43.64	35.00	8,63	43.63	-0.0
	MILL CREEK VALLEY	WABAUNSEE	473.7 499.5	3,843,095 4,097,054	4,194,630 4,476,727	351,535 379,673	1,000,000	984,880	922,819	-201,181 -15,120	364,553	598,019	20.00	19.54	39.54	35.00	9.25	43.65	4.7:
	MISSION VALLEY WALLACE COUNTY SCHOOLS	WALLACE	198.5	1,759,663	1,941,892	3/9,6/3 182,229	385,000	984,880	385,000	-15,120	182,229	155,810	20.00	17.24	37.24	35.00	9.25	44.23	7.57
	WALLACE COUNTY SCHOOLS WESKAN	WALLACE	103.0	1,060,372	1,050,679	-9,693	347,456	231,149	231,149	-116,307	-126,000	144,561	20.00	36.43	56.43	35.00	10.11	45.11	-11.32
	WASHINGTON CO.SCHOOLS	WASHINGTON	396.5	3,269,379	3,582,370	312,991	1,073,220	788,121	788,121	-285,099	27,892	463,888	20.00	24.39	44.39	35.00	8,89	43.89	-0.50
	BARNES	WASHINGTON	329.8	2,802,783	3,068,485	265,702	921,965	675,067	675,067	-246,898	18,804	362,038	20.00	24.28	44.28	35.00	7.85	42.85	-1,45
	CLIFTON-CLYDE	WASHINGTON	280.5	2,370,290	2,599,520	229,230	658,750	571,894	571,894	-86,856	142,374	298,586	20.00	20,79	40.79	35.00	9,50	44.50	3.71
	LEOTI	WICHITA	426.5	3,426,248	3,789,451	363,203	1,040,542	833,679	833,679	-206,863	156,340	504,793	20.00	22.09	42.09	35.00	6.35	41,35	-0.74
	ALTOONA-MIDWAY	WILSON	182.7	1,918,137	2,081,593	163,456	560,000	457,950	457,950	-102,050	61,406	29,721	20.00	17,11	37.11	35.00	10.84	45.84	8.73
	NEODESHA	WILSON	717.2	5,254,918	5,809,054	554,136	1,684,025	1,277,992	1,277,992	-406,033	148,103	917,215	20.00	21.64	41.64	35,00	7.71	42,71	1.07
D0484	FREDONIA	WILSON	732.1	5,538,566	6,096,093	557,527	1,776,344	1,341,140	1,341,140	-435,204	122,323	849,746	20.00	18.27	38.27	35,00	4.98	39,98	1.71
	WOODSON	WOODSON	398.5	3,430,260	3,766,991	336,731	993,050	828,738	828,738	-164,312	172,419	533,707	20,00	24.27	44.27	35.00	8.05	43.05	-1.22
D0202	TURNER-KANSAS CITY	WYANDOTTE	3,785.7	24,892,454	27,458,698	2,566,244	8,201,000	6,040,914	6,040,914	-2,160,086	406,158	4,737,889	20.00	24.72	44.72	35.00	5.92	40.92	-3.80
	PIPER-KANSAS CITY	WYANDOTTE	1,635.0	9.812.148	10,785,292	973,144	3,165,494	2,372,764	2,372,764	-792,730	180,414	931,547	20.00	23.82	43.82	35.00	7.05	42.05	-1.7
	BONNER SPRINGS	WYANDOTTE	2,366.5	14,027,156	15,425,977	1,398,821	4,447,938	3,393,715	3,393,715	-1,054,223	344,598	2,127,181	20.00	15.97	35.97	35,00	4.45	39.45	3.4
	KANSAS CITY	WYANDOTTE	18,941.7	136,783,924	151,285,619	14,501,695	43,177,566	33,282,836	33,282,836	-9,894,730	4,606,965	25,544,577	20.00	30.07	50.07	35.00	7.74	42.74	-7.3
			453,920.8		3,306,855,333	295,860,526	931,601,398	727,508,187	716,122,566	-215,478,832	80,381,694	441,237,188	1					T	
		1	433,320.61	3,010,334,607	2,200,033,333	273,000,220	231,001,336	, 27,300,187	1 110,122,100	-213,770,032	00,002,004	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						1	

This is the true spending per student Counting of funds. Bill Otto Bell Otto 9th District

1	dy fu	inds. Bill Otto	Bill Otto	- 9th Dis	trice
	2/11/2010	70.3 1	Col 1	Col 2	Col 3
	EDLG0164			2008-2009	2008-2009
	LDEGOIOT		2008-2009	Total	Total Expend
USD#	COUNTY NAME	USD NAME	FTE Enroll.	Expenditures	Per Pupil
	NEOSHO	ERIE	547.3	8,198,127	14,979
ļ		CIMARRON-ENSIGN	650.0	7,414,710	11,407
D0102	GRAY	CHEYLIN	130.5	2,196,808	16,834
D0103	CHEYENNE		317.5	4,171,530	13,139
D0105	RAWLINS	RAWLINS COUNTY	160.2	2,279,757	14,231
D0106	NESS	WESTERN PLAINS	265.0	4,159,853	15,698
D0107	JEWELL	ROCK HILLS WASHINGTON CO.SCHOOLS	400.5	5,739,980	14,332
D0108	WASHINGTON		480.0	6,227,978	12,975
D0109	REPUBLIC	REPUBLIC COUNTY	235.0	4,014,325	17,082
D0110	PHILLIPS	THUNDER RIDGE SCHOOLS	377.4		16,272
D0111	DONIPHAN	DONIPHAN WEST SCHOOL		6,141,110	14,416
D0200	GREELEY	GREELEY COUNTY	211.0	3,041,809	
D0202	WYANDOTTE	TURNER-KANSAS CITY	3,853.7	49,032,002	12,723
D0203	WYANDOTTE	PIPER-KANSAS CITY	1,581.5	15,875,150	10,038
D0204	WYANDOTTE	BONNER SPRINGS	2,279.6	27,039,642	11,862
D0205	BUTLER	BLUESTEM	582.9	8,098,775	13,894
D0206	BUTLER	REMINGTON-WHITEWATER	511.8	6,690,215	13,072
D0207	LEAVENWORTH	FT LEAVENWORTH	1,859.4	19,931,670	10,719
D0208	TREGO	WAKEENEY	443.0	5,724,878	12,923
D0209	STEVENS	MOSCOW PUBLIC SCHOOLS	208.7	3,696,584	17,712
D0210	STEVENS	HUGOTON PUBLIC SCHOOLS	947.7	12,288,555	12,967
D0211	NORTON	NORTON COMMUNITY SCHOOLS	684.0	7,201,152	10,528
D0212	NORTON	NORTHERN VALLEY	206.5	3,067,359	14,854
D0213	NORTON	WEST SOLOMON VALLEY SCHOOLS	37.7	827,644	21,953
D0214	GRANT	ULYSSES	1,591.0	18,646,900	11,720
D0215	KEARNY	LAKIN	637.0	8,789,490	13,798
D0216	KEARNY	DEERFIELD	278.0	4,443,901	15,985
D0217	MORTON	ROLLA	200.0	3,779,410	18,897
D0218	MORTON	ELKHART	676.3	8,223,191	12,159
D0219	CLARK	MINNEOLA	271.0	3,619,231	13,355
D0220	CLARK	ASHLAND	217.2	3,011,839	13,867
D0223	WASHINGTON	BARNES	336.6	5,063,282	15,042
D0224	WASHINGTON	CLIFTON-CLYDE	292.5	3,559,758	12,170
D0225	MEADE	FOWLER	162.0	2,547,338	15,724
D0226	MEADE	MEADE	458.9	6,089,448	13,270
D0227	HODGEMAN	JETMORE	251.5	3,926,990	15,614
D0228	HODGEMAN	HANSTON	72.5	1,291,061	17,808
D0229	JOHNSON	BLUE VALLEY	19,939.4	267,411,458	13,411
D0230	JOHNSON	SPRING HILL	2,224.7	24,897,038	11,191
D0230		GARDNER-EDGERTON-ANTIOCH	4,332.4	56,620,375	13,069
D0231	JOHNSON	DESOTO	6,070.0	70,939,085	11,687
D0232	JOHNSON	OLATHE	25,190.1	310,851,747	12,340
l		FORT SCOTT	1,947.5	19,556,723	10,042
D0234	BOURBON	UNIONTOWN	433.4	5,618,172	12,963
D0235	BOURBON		446.0	6,040,952	13,545
D0237	SMITH	SMITH CENTER	602.9	6,986,929	11,589
D0239	OTTAWA	NORTH OTTAWA COUNTY			14,249
D0240		TWIN VALLEY	610.5	8,698,938	14,754
D0241		WALLACE COUNTY SCHOOLS	193.5	2,854,871	17,567
D0242		WESKAN	98.0	1,721,555	
D0243		LEBO-WAVERLY	547.0	6,414,609	11,727
D0244		BURLINGTON	820.4	12,063,141	14,704
D0245		LEROY-GRIDLEY	259.5	3,680,400	14,183
D0246		NORTHEAST	527.5	7,099,742	13,459
D0247		CHEROKEE	706.5	8,797,176	12,452
D0248	CRAWFORD	GIRARD	996.5	11,079,016	11,118

Vouse Education (15 SF0079.xls)

	2/11/2010		Col 1	Col 2	Col 3
	EDLG0164			2008-2009	2008-2009
			2008-2009	Total	Total Expend
USD#	COUNTY NAME	USD NAME	FTE Enroll.	Expenditures	Per Pupil
D0249	CRAWFORD	FRONTENAC PUBLIC SCHOOLS	827.5	8,577,249	10,365
D0250	CRAWFORD	PITTSBURG	2,638.1	30,628,087	11,610
D0251	LYON	NORTH LYON COUNTY	513.0	6,634,736	12,933
D0252	LYON	SOUTHERN LYON COUNTY	511.3	7,372,389	14,419
D0253	LYON	EMPORIA	4,307.1	62,150,932	14,430
D0254	BARBER	BARBER COUNTY NORTH	500.5	6,532,906	13,053
D0255	BARBER	SOUTH BARBER	220.5	3,338,266	15,140
D0256	ALLEN	MARMATON VALLEY	321.0	4,133,416	12,877
D0257	ALLEN	IOLA	1,392.5	16,365,956	11,753
D0258	ALLEN	HUMBOLDT	493.0	6,946,157	14,090
D0259	SEDGWICK	WICHITA	45,579.7	563,837,269	12,370
D0260	SEDGWICK	DERBY	6,262.3	67,593,484	10,794
D0261	SEDGWICK	HAYSVILLE	4,647.8	51,896,247	11,166
D0262	SEDGWICK	VALLEY CENTER PUBLIC SCHOOLS	2,523.3	26,534,168	10,516
D0263	SEDGWICK	MULVANE	1,817.0	18,557,951	10,214
D0264	SEDGWICK	CLEARWATER	1,280.7	13,688,948	10,689
D0265	SEDGWICK	GODDARD	4,809.8	52,113,900	10,835
D0266	SEDGWICK	MAIZE	6,327.9	66,644,353	10,532
D0267	SEDGWICK	RENWICK	1,927.8	20,684,242	10,729
D0268	SEDGWICK	CHENEY	777.3	8,867,720	11,408
D0269	ROOKS	PALCO	164.0	2,632,853	16,054
D0270	ROOKS	PLAINVILLE	381.9	4,852,303	12,706
D0271	ROOKS	STOCKTON	297.1	4,353,867	14,655
D0272	MITCHELL	WACONDA	357.4	4,639,040	12,980
D0272	MITCHELL	BELOIT	713.9	13,558,961	18,993
D0273	LOGAN	OAKLEY	411.7	4,897,793	11,897
D0274	LOGAN	TRIPLAINS	86.5	1,617,130	18,695
D0273	GRAHAM	HILL CITY	365.6	4,883,318	13,357
D0281	ELK	WEST ELK	355.2	7,251,847	20,416
D0282	ELK	ELK VALLEY	185.0	2,514,628	13,593
	CHASE	CHASE COUNTY	417.5	5,733,971	13,734
D0284			139.5	2,639,278	18,920
D0285	CHAUTAUQUA	CEDAR VALE			12,373
D0286	CHAUTAUQUA	CHAUTAUQUA COUNTY COMMUNITY	364.0 699.0	4,503,783	11,710
D0287	FRANKLIN FRANKLIN	WEST FRANKLIN CENTRAL HEIGHTS	543.0	8,185,404 6,776,851	12,480
D0288	FRANKLIN	WELLSVILLE	836.0	9,880,022	11,818
			2,411.9	27,838,027	11,542
D0290	FRANKLIN	OTTAWA			16,061
D0291	GOVE	GRINNELL PUBLIC SCHOOLS	81.5 112.5	1,308,997	17,943
D0292	GOVE	WHEATLAND		2,018,599	15,027
D0293	GOVE	QUINTER PUBLIC SCHOOLS	261.0	3,921,953	
D0294	DECATUR	OBERLIN ST EDANICIS CONMILINITY SCHOOLS	366.2	5,008,087	13,676
D0297	CHEYENNE	ST FRANCIS COMMUNITY SCHOOLS	297.5	3,608,404	12,129
D0298	LINCOLN	LINCOLN	337.0	4,433,892	13,157
D0299	LINCOLN	SYLVAN GROVE	144.6	2,032,805	14,058
D0300	COMANCHE	COMANCHE COUNTY	307.0	4,321,653	14,077
D0303	NESS	NESS CITY	274.5	2,929,502	10,672
D0305	SALINE	SALINA	6,959.3	113,770,681	16,348
D0306	SALINE	SOUTHEAST OF SALINE	679.6	7,360,842	10,831
D0307	SALINE	ELL-SALINE	451.0	5,605,615	12,429
D0308	RENO	HUTCHINSON PUBLIC SCHOOLS	4,542.4	56,098,547	12,350
D0309	RENO	NICKERSON	1,139.4	13,117,503	11,513
D0310	RENO	FAIRFIELD	303.7	4,923,675	16,212
D0311	RENO	PRETTY PRAIRIE	269.4	3,747,441	13,910
D0312	RENO	HAVEN PUBLIC SCHOOLS	992.5	12,187,086	12,279

	2/11/2010		Col 1	Col 2	Col 3 2008-2009
	EDLG0164		2009 2000	2008-2009 Total	
LICD#	COLINTY NAME	LICE NAME	2008-2009 FTE Enroll.	Expenditures	Total Expend Per Pupil
USD#	COUNTY NAME	USD NAME			
D0313	RENO	BUHLER	2,145.5	24,157,515	11,260
D0314	THOMAS	BREWSTER	91.5	1,517,482	16,585
D0315	THOMAS	COLBY PUBLIC SCHOOLS	926.4	10,231,495	11,044
D0316	THOMAS	GOLDEN PLAINS	189.4	2,686,110	14,182
D0320	POTTAWATOMIE	WAMEGO	1,292.0	18,942,421	14,661
D0321	POTTAWATOMIE	KAW VALLEY	1,122.0	15,338,501	13,671
D0322	POTTAWATOMIE	ONAGA-HAVENSVILLE-WHEATON	317.5	4,009,120	12,627
D0323	POTTAWATOMIE	ROCK CREEK	813.7	8,960,666	11,012
D0325	PHILLIPS	PHILLIPSBURG	655.0	8,198,221	12,516
D0326	PHILLIPS	LOGAN	167.5	2,546,001	15,200 10,825
D0327	ELLSWORTH	ELLSWORTH	639.6 453.0	6,923,973	13,080
D0328	ELLSWORTH	LORRAINE	463.1	5,925,253	13,906
D0329	WABAUNSEE	MILL CREEK VALLEY	475.0	6,439,713	14,120
D0330	WABAUNSEE	MISSION VALLEY		6,707,023	12,230
D0331	KINGMAN	KINGMAN-NORWICH	1,033.3	12,636,942	15,635
D0332	KINGMAN	CUNNINGHAM	176.5	2,759,524	
D0333	CLOUD	CONCORDIA	1,062.1	18,063,168	17,007
D0334	CLOUD	SOUTHERN CLOUD	231.5	3,085,184	13,327
D0335	JACKSON	NORTH JACKSON	360.0	4,697,320	13,048
D0336	JACKSON	HOLTON	1,052.3	17,273,738	16,415
D0337	JACKSON	ROYAL VALLEY	912.8	11,103,393	12,164
D0338	JEFFERSON	VALLEY FALLS	409.3	5,051,196	12,341
D0339	JEFFERSON	JEFFERSON COUNTY NORTH	488.0	6,716,666	13,764
D0340	JEFFERSON	JEFFERSON WEST	916.0	10,725,028	11,709
D0341	JEFFERSON	OSKALOOSA PUBLIC SCHOOLS	523.6	6,535,780	12,482
D0342	JEFFERSON	MCLOUTH	516.7	6,083,455	11,774
D0343	JEFFERSON	PERRY PUBLIC SCHOOLS	929.2	12,235,950	13,168
D0344	LINN	PLEASANTON	359.0	4,265,665	11,882
D0345	SHAWNEE	SEAMAN	3,467.7	38,232,805	11,025
D0346	LINN	JAYHAWK	525.9	6,303,990	11,987
D0347	EDWARDS	KINSLEY-OFFERLE	302.6	4,504,352	14,885
D0348	DOUGLAS	BALDWIN CITY	1,359.4	14,829,958	10,909
D0349	STAFFORD	STAFFORD	266.7	4,382,417	16,432
D0350	STAFFORD	ST JOHN-HUDSON	362.7	4,772,741	13,159
D0351	STAFFORD	MACKSVILLE	301.9	3,575,825	11,844
D0352	SHERMAN	GOODLAND	906.4	9,930,143	10,956
D0353	SUMNER	WELLINGTON	1,642.9	19,152,675	11,658
D0354	BARTON	CLAFLIN	222.1	2,953,956	13,300
D0355	BARTON	ELLINWOOD PUBLIC SCHOOLS	425.7	5,396,678	12,677
D0356	SUMNER	CONWAY SPRINGS	528.4	6,886,222	13,032
D0357	SUMNER	BELLE PLAINE	691.3	9,257,458	13,391
D0358	SUMNER	OXFORD	340.6	5,070,345	14,887
D0359	SUMNER	ARGONIA PUBLIC SCHOOLS	186.5	2,536,917	13,603
D0360	SUMNER	CALDWELL	221.0	3,620,757	16,384
D0361	HARPER	ANTHONY-HARPER	818.2	10,205,145	12,473
D0362	LINN	PRAIRIE VIEW	933.5	13,782,118	14,764
D0363	FINNEY	HOLCOMB	865.0	11,714,591	13,543
D0364	MARSHALL	MARYSVILLE	740.0	11,752,102	15,881
D0365	ANDERSON	GARNETT	1,107.2	12,331,068	11,137
D0366	WOODSON	WOODSON	399.0	5,285,637	13,247
D0367	MIAMI	OSAWATOMIE	1,121.0	14,165,106	12,636
D0368	MIAMI	PAOLA	2,027.9	35,580,717	17,546
D0369	HARVEY	BURRTON	244.7	3,428,423	14,011
D0371	GRAY	MONTEZUMA	214.9	3,375,216	15,706

	2/11/2010		Col 1	Col 2	Col 3
	EDLG0164			2008-2009	2008-2009
			2008-2009	Total	Total Expend
USD#	COUNTY NAME	USD NAME	FTE Enroll.	Expenditures	Per Pupil
D0372	SHAWNEE	SILVER LAKE	716.4	8,395,900	11,720
D0373	HARVEY	NEWTON	3,383.4	46,065,389	13,615
D0374	HASKELL	SUBLETTE	461.4	6,838,911	14,822
D0375	BUTLER	CIRCLE	1,593.8	17,172,447	10,775
D0376	RICE	STERLING	523.6	6,535,356	12,482
D0377	ATCHISON	ATCHISON CO COMM SCHOOLS	683.6	8,324,034	12,177
D0378	RILEY	RILEY COUNTY	646.3	8,356,925	12,930
D0379	CLAY	CLAY CENTER	1,358.4	18,839,274	13,869
D0380	MARSHALL	VERMILLION	525.0	6,228,852	11,864
D0381	FORD	SPEARVILLE	352.0	4,007,964	11,386
D0382	PRATT	PRATT	1,089.4	14,291,812	13,119
D0383	RILEY	MANHATTAN	5,840.7	63,522,702	10,876
D0384	RILEY	BLUE VALLEY	198.9	3,268,993	16,435
D0385	BUTLER	ANDOVER	4,538.3	50,816,855	11,197
D0386	GREENWOOD	MADISON-VIRGIL	226.5	2,889,774	12,758
D0387	WILSON	ALTOONA-MIDWAY	179.5	2,809,432	15,651
D0388	ELLIS	ELLIS	367.6	4,652,240	12,656
D0389	GREENWOOD	EUREKA	598.5	8,193,699	13,690
D0390	GREENWOOD	HAMILTON	99.5	1,537,085	15,448
D0392	OSBORNE	OSBORNE COUNTY	335.3	4,428,896	13,209
D0393	DICKINSON	SOLOMON	389.6	4,383,646	11,252
D0394	BUTLER	ROSE HILL PUBLIC SCHOOLS	1,660.4	16,793,921	10,114
D0395	RUSH	LACROSSE	299.5	3,695,466	12,339
D0396	BUTLER	DOUGLASS PUBLIC SCHOOLS	776.5	9,179,039	11,821
D0397	MARION	CENTRE	229.2	3,231,618	14,100
D0398	MARION	PEABODY-BURNS	335.0	4,718,992	14,087
D0399	RUSSELL	PARADISE	125.6	2,561,461	20,394
D0400	MCPHERSON	SMOKY VALLEY	1,016.4	12,214,252	12,017
D0401	RICE	CHASE	140.5	2,487,280	17,703
D0402	BUTLER	AUGUSTA	2,141.1	21,865,825	10,212
D0403	RUSH	OTIS-BISON	171.3	2,653,800	15,492
D0404	CHEROKEE	RIVERTON	827.5	9,966,405	12,044
D0405	RICE	LYONS	737.1	13,097,198	17,769
D0406	DONIPHAN	WATHENA	401.0	4,257,812	10,618
D0407	RUSSELL	RUSSELL COUNTY	923.2	10,445,492	11,314
D0408	MARION	MARION-FLORENCE	597.8	7,234,405	12,102
D0409	ATCHISON	ATCHISON PUBLIC SCHOOLS	1,580.0	20,471,267	12,956
D0410	MARION	DURHAM-HILLSBORO-LEHIGH	590.8	7,780,408	13,169
D0411	MARION	GOESSEL	245.3	3,480,750	14,190
D0412	SHERIDAN	HOXIE COMMUNITY SCHOOLS	292.9	4,116,549	14,054
D0413	NEOSHO	CHANUTE PUBLIC SCHOOLS	1,773.0	21,612,310	12,190
D0415	BROWN	HIAWATHA	841.8	10,788,236	12,816
D0416	MIAMI	LOUISBURG	1,644.7	18,574,079	11,293
D0417	MORRIS	MORRIS COUNTY	764.4	8,839,884	11,564
D0418	MCPHERSON	MCPHERSON	2,259.8	31,454,224	13,919
D0419	MCPHERSON	CANTON-GALVA	367.8	5,022,977	13,657
D0420	OSAGE	OSAGE CITY	644.1	7,044,295	10,937
D0421	OSAGE	LYNDON	432.0	4,460,807	10,326
D0422	KIOWA	GREENSBURG	210.5	20,401,781	96,921
D0423	MCPHERSON	MOUNDRIDGE	434.5	5,849,586	13,463
D0424		MULLINVILLE	226.6	1,923,798	8,490
D0426	REPUBLIC	PIKE VALLEY	253.5	3,231,613	12,748
D0428	BARTON	GREAT BEND	2,972.8	41,656,585	14,013
D0429		TROY PUBLIC SCHOOLS	337.5	4,462,091	13,221

USD# COUNTY NAME D0430 BROWN D0431 BARTON D0432 ELLIS D0434 OSAGE D0435 DICKINSON D0436 MONTGOMERY D0437 SHAWNEE D0438 PRATT D0439 HARVEY D0440 HARVEY D0441 NEMAHA D0442 NEMAHA D0443 FORD D0444 RICE D0445 MONTGOMERY D0446 MONTGOMERY D0446 MONTGOMERY D0447 MONTGOMERY D0448 MCPHERSON D0449 LEAVENWORTH D0450 SHAWNEE D0451 NEMAHA D0452 STANTON D0453 LEAVENWORTH D0454 OSAGE D0456 OSAGE D0456 OSAGE D0457 FINNEY D0458 LEAVENWORTH D0459 FORD D0460 HARVEY D0461 WILSON D0462 COWLEY D0463 COWLEY D0466 SCOTT D0467 WICHITA D0468 LANE D0469 LEAVENWORTH D0469 LEAVENWORTH D0460 HARVEY D0461 WILSON D0461 WILSON D0462 COWLEY D0463 COWLEY D0464 LEAVENWORTH D0465 COWLEY D0466 SCOTT D0467 WICHITA D0468 LANE D0469 LEAVENWORTH D0470 COWLEY D0471 COWLEY D0471 COWLEY D0473 DICKINSON D0475 GEARY D0479 ANDERSON			2008-2009	
D0430 BROWN D0431 BARTON D0432 ELLIS D0434 OSAGE D0435 DICKINSON D0436 MONTGOMERY D0437 SHAWNEE D0438 PRATT D0439 HARVEY D0440 HARVEY D0441 NEMAHA D0442 NEMAHA D0443 FORD D0444 RICE D0445 MONTGOMERY D0446 MONTGOMERY D0447 MONTGOMERY D0448 MCPHERSON D0449 LEAVENWORTH D0450 SHAWNEE D0451 NEMAHA D0452 STANTON D0453 LEAVENWORTH D0454 OSAGE D0455 CSAGE D0456 OSAGE D0457 FINNEY D0468 LEAVENWORTH D0469 COWLEY D0461 WILSON D0462			2000 2005	2008-2009
D0430 BROWN D0431 BARTON D0432 ELLIS D0434 OSAGE D0435 DICKINSON D0436 MONTGOMERY D0437 SHAWNEE D0438 PRATT D0439 HARVEY D0440 HARVEY D0441 NEMAHA D0442 NEMAHA D0443 FORD D0444 RICE D0445 MONTGOMERY D0446 MONTGOMERY D0447 MONTGOMERY D0448 MCPHERSON D0449 LEAVENWORTH D0450 SHAWNEE D0451 NEMAHA D0452 STANTON D0453 LEAVENWORTH D0454 OSAGE D0455 CSAGE D0456 OSAGE D0457 FINNEY D0468 LEAVENWORTH D0469 COWLEY D0461 WILSON D0462		2008-2009	Total	Total Expend
D0431 BARTON D0432 ELLIS D0434 OSAGE D0435 DICKINSON D0436 MONTGOMERY D0437 SHAWNEE D0438 PRATT D0439 HARVEY D0440 HARVEY D0441 NEMAHA D0442 NEMAHA D0443 FORD D0444 RICE D0445 MONTGOMERY D0446 MONTGOMERY D0447 MONTGOMERY D0448 MCPHERSON D0449 LEAVENWORTH D0450 SHAWNEE D0451 NEMAHA D0452 STANTON D0453 LEAVENWORTH D0454 OSAGE D0455 PORD D0456 OSAGE D0457 FINNEY D0468 LEAVENWORTH D0469 LEAVENWORTH D0465 COWLEY D0466 SCOTT D0467	USD NAME	FTE Enroll.	Expenditures	Per Pupil
D0432 ELLIS D0434 OSAGE D0435 DICKINSON D0436 MONTGOMERY D0437 SHAWNEE D0438 PRATT D0440 HARVEY D0441 NEMAHA D0442 NEMAHA D0443 FORD D0444 RICE D0445 MONTGOMERY D0446 MONTGOMERY D0447 MONTGOMERY D0448 MCPHERSON D0449 LEAVENWORTH D0450 SHAWNEE D0451 NEMAHA D0452 STANTON D0453 LEAVENWORTH D0454 OSAGE D0455 OSAGE D0456 OSAGE D0457 FINNEY D0468 LEAVENWORTH D0469 LEAVENWORTH D0461 WILSON D0462 COWLEY D0463 COWLEY D0464 LEAVENWORTH D04	SOUTH BROWN COUNTY	635.5	9,544,533	15,019
D0432 ELLIS D0434 OSAGE D0435 DICKINSON D0436 MONTGOMERY D0437 SHAWNEE D0438 PRATT D0440 HARVEY D0441 NEMAHA D0442 NEMAHA D0443 FORD D0444 RICE D0445 MONTGOMERY D0446 MONTGOMERY D0447 MONTGOMERY D0448 MCPHERSON D0449 LEAVENWORTH D0450 SHAWNEE D0451 NEMAHA D0452 STANTON D0453 LEAVENWORTH D0454 OSAGE D0455 OSAGE D0456 OSAGE D0457 FINNEY D0468 LEAVENWORTH D0469 LEAVENWORTH D0461 WILSON D0462 COWLEY D0463 COWLEY D0464 LEAVENWORTH D04	HOISINGTON	607.5	7,732,317	12,728
D0435 DICKINSON D0436 MONTGOMERY D0437 SHAWNEE D0438 PRATT D0439 HARVEY D0440 HARVEY D0441 NEMAHA D0442 NEMAHA D0443 FORD D0444 RICE D0445 MONTGOMERY D0446 MONTGOMERY D0447 MONTGOMERY D0448 MCPHERSON D0449 LEAVENWORTH D0450 SHAWNEE D0451 NEMAHA D0452 STANTON D0453 LEAVENWORTH D0454 OSAGE D0456 OSAGE D0457 FINNEY D0458 LEAVENWORTH D0459 FORD D0460 HARVEY D0461 WILSON D0462 COWLEY D0463 COWLEY D0465 COWLEY D0466 SCOTT D0467 WICHITA D0468 LANE D0469 LEAVENWORTH D0469 LEAVENWORTH D0470 COWLEY D0471 COWLEY D0471 COWLEY D0473 DICKINSON D0474 KIOWA D0475 GEARY D0477 GRAY	VICTORIA	257.5	3,343,792	12,986
D0435 DICKINSON D0436 MONTGOMERY D0437 SHAWNEE D0438 PRATT D0439 HARVEY D0440 HARVEY D0441 NEMAHA D0442 NEMAHA D0443 FORD D0444 RICE D0445 MONTGOMERY D0446 MONTGOMERY D0447 MONTGOMERY D0448 MCPHERSON D0449 LEAVENWORTH D0450 SHAWNEE D0451 NEMAHA D0452 STANTON D0453 LEAVENWORTH D0454 OSAGE D0456 OSAGE D0457 FINNEY D0458 LEAVENWORTH D0459 FORD D0460 HARVEY D0461 WILSON D0462 COWLEY D0463 COWLEY D0465 COWLEY D0466 SCOTT D0467 WICHITA D0468 LANE D0469 LEAVENWORTH D0469 LEAVENWORTH D0470 COWLEY D0471 COWLEY D0471 COWLEY D0473 DICKINSON D0474 KIOWA D0475 GEARY D0477 GRAY	SANTA FE TRAIL	1,115.2	13,078,427	11,727
D0436 MONTGOMERY D0437 SHAWNEE D0438 PRATT D0439 HARVEY D0440 HARVEY D0441 NEMAHA D0442 NEMAHA D0443 FORD D0444 RICE D0445 MONTGOMERY D0446 MONTGOMERY D0447 MONTGOMERY D0449 LEAVENWORTH D0450 SHAWNEE D0451 NEMAHA D0452 STANTON D0453 LEAVENWORTH D0454 OSAGE D0456 OSAGE D0457 FINNEY D0458 LEAVENWORTH D0459 FORD D0460 HARVEY D0461 WILSON D0462 COWLEY D0463 COWLEY D0464 LEAVENWORTH D0465 COWLEY D0466 SCOTT D0467 WICHITA D0468 LANE D0469 LEAVENWORTH D0470 COWLEY D0471 COWLEY D0471 COWLEY D0473 DICKINSON D0475 GEARY D0476 GRAY D0477 GRAY	ABILENE	1,495.5	16,318,934	10,912
D0438 PRATT D0439 HARVEY D0440 HARVEY D0441 NEMAHA D0442 NEMAHA D0443 FORD D0444 RICE D0445 MONTGOMERY D0446 MONTGOMERY D0447 MONTGOMERY D0448 MCPHERSON D0449 LEAVENWORTH D0450 SHAWNEE D0451 NEMAHA D0452 STANTON D0453 LEAVENWORTH D0454 OSAGE D0455 CSAGE D0456 OSAGE D0457 FINNEY D0458 LEAVENWORTH D0461 WILSON D0462 COWLEY D0463 COWLEY D0464 LEAVENWORTH D0465 SCOTT D0466 SCOTT D0467 WICHITA D0468 LANE D0469 LEAVENWORTH D0470	CANEY VALLEY	807.0	8,036,686	9,959
D0438 PRATT D0439 HARVEY D0440 HARVEY D0441 NEMAHA D0442 NEMAHA D0443 FORD D0444 RICE D0445 MONTGOMERY D0446 MONTGOMERY D0447 MONTGOMERY D0448 MCPHERSON D0449 LEAVENWORTH D0450 SHAWNEE D0451 NEMAHA D0452 STANTON D0453 LEAVENWORTH D0454 OSAGE D0455 CSAGE D0456 OSAGE D0457 FINNEY D0458 LEAVENWORTH D0461 WILSON D0462 COWLEY D0463 COWLEY D0464 LEAVENWORTH D0465 SCOTT D0466 SCOTT D0467 WICHITA D0468 LANE D0469 LEAVENWORTH D0470	AUBURN WASHBURN	5,356.4	58,082,615	10,844
D0439 HARVEY D0440 HARVEY D0441 NEMAHA D0442 NEMAHA D0443 FORD D0444 RICE D0445 MONTGOMERY D0446 MONTGOMERY D0447 MONTGOMERY D0448 MCPHERSON D0449 LEAVENWORTH D0450 SHAWNEE D0451 NEMAHA D0452 STANTON D0453 LEAVENWORTH D0454 OSAGE D0455 OSAGE D0456 OSAGE D0457 FINNEY D0458 LEAVENWORTH D0459 FORD D0460 HARVEY D0461 WILSON D0462 COWLEY D0463 COWLEY D0464 LEAVENWORTH D0465 SCOTT D0466 SCOTT D0467 WICHITA D0468 LANE D0469	SKYLINE SCHOOLS	358.0	4,673,791	13,055
D0440 HARVEY D0441 NEMAHA D0442 NEMAHA D0443 FORD D0444 RICE D0445 MONTGOMERY D0446 MONTGOMERY D0447 MONTGOMERY D0448 MCPHERSON D0449 LEAVENWORTH D0450 SHAWNEE D0451 NEMAHA D0452 STANTON D0453 LEAVENWORTH D0454 OSAGE D0456 OSAGE D0457 FINNEY D0458 LEAVENWORTH D0459 FORD D0460 HARVEY D0461 WILSON D0462 COWLEY D0463 COWLEY D0464 LEAVENWORTH D0465 COWLEY D0466 SCOTT D0467 WICHITA D0468 LANE D0469 LEAVENWORTH D0470 COWLEY D0471 COWLEY D0471 COWLEY D0473 DICKINSON D0475 GEARY D0476 GRAY	SEDGWICK PUBLIC SCHOOLS	532.0	5,167,440	9,713
D0441 NEMAHA D0442 NEMAHA D0443 FORD D0444 RICE D0445 MONTGOMERY D0446 MONTGOMERY D0447 MONTGOMERY D0448 MCPHERSON D0449 LEAVENWORTH D0450 SHAWNEE D0451 NEMAHA D0452 STANTON D0453 LEAVENWORTH D0454 OSAGE D0456 OSAGE D0456 OSAGE D0457 FINNEY D0458 LEAVENWORTH D0459 FORD D0460 HARVEY D0461 WILSON D0462 COWLEY D0463 COWLEY D0464 LEAVENWORTH D0465 COWLEY D0466 SCOTT D0467 WICHITA D0468 LANE D0469 LEAVENWORTH D0470 COWLEY D0471 COWLEY D0471 COWLEY D0473 DICKINSON D0474 KIOWA D0475 GEARY D0477 GRAY	HALSTEAD	789.6	8,649,873	10,955
D0442 NEMAHA D0443 FORD D0444 RICE D0445 MONTGOMERY D0446 MONTGOMERY D0447 MONTGOMERY D0448 MCPHERSON D0449 LEAVENWORTH D0450 SHAWNEE D0451 NEMAHA D0452 STANTON D0453 LEAVENWORTH D0454 OSAGE D0456 OSAGE D0457 FINNEY D0458 LEAVENWORTH D0459 FORD D0460 HARVEY D0461 WILSON D0462 COWLEY D0463 COWLEY D0464 LEAVENWORTH D0465 COWLEY D0466 SCOTT D0467 WICHITA D0468 LANE D0469 LEAVENWORTH D0470 COWLEY D0471 COWLEY D0471 COWLEY D0473 DICKINSON D0475 GEARY D0476 GRAY	SABETHA	935.5	10,441,291	11,161
D0443 FORD D0444 RICE D0445 MONTGOMERY D0446 MONTGOMERY D0447 MONTGOMERY D0448 MCPHERSON D0449 LEAVENWORTH D0450 SHAWNEE D0451 NEMAHA D0452 STANTON D0453 LEAVENWORTH D0454 OSAGE D0457 FINNEY D0458 LEAVENWORTH D0459 FORD D0460 HARVEY D0461 WILSON D0462 COWLEY D0463 COWLEY D0464 LEAVENWORTH D0465 COWLEY D0466 SCOTT D0467 WICHITA D0468 LANE D0469 LEAVENWORTH D0470 COWLEY D0471 COWLEY D0473 DICKINSON D0474 KIOWA D0475 GEARY D0476 <td>NEMAHA VALLEY SCHOOLS</td> <td>439.0</td> <td>13,954,211</td> <td>31,786</td>	NEMAHA VALLEY SCHOOLS	439.0	13,954,211	31,786
D0444 RICE D0445 MONTGOMERY D0446 MONTGOMERY D0447 MONTGOMERY D0448 MCPHERSON D0449 LEAVENWORTH D0450 SHAWNEE D0451 NEMAHA D0452 STANTON D0453 LEAVENWORTH D0454 OSAGE D0456 OSAGE D0457 FINNEY D0458 LEAVENWORTH D0459 FORD D0460 HARVEY D0461 WILSON D0462 COWLEY D0463 COWLEY D0464 LEAVENWORTH D0465 COWLEY D0466 SCOTT D0466 SCOTT D0467 WICHITA D0468 LANE D0469 LEAVENWORTH D0470 COWLEY D0471 COWLEY D0471 COWLEY D0473 DICKINSON D0474 KIOWA D0475 GEARY D0476 GRAY	DODGE CITY	5,550.7	71,420,455	12,867
D0445 MONTGOMERY D0446 MONTGOMERY D0447 MONTGOMERY D0448 MCPHERSON D0449 LEAVENWORTH D0450 SHAWNEE D0451 NEMAHA D0452 STANTON D0453 LEAVENWORTH D0454 OSAGE D0456 OSAGE D0456 OSAGE D0457 FINNEY D0458 LEAVENWORTH D0459 FORD D0460 HARVEY D0461 WILSON D0462 COWLEY D0463 COWLEY D0464 LEAVENWORTH D0465 COWLEY D0466 SCOTT D0467 WICHITA D0468 LANE D0469 LEAVENWORTH D0470 COWLEY D0471 COWLEY D0471 COWLEY D0473 DICKINSON D0474 KIOWA D0475 GEARY D0476 GRAY	LITTLE RIVER	299.3	3,985,323	13,315
D0446 MONTGOMERY D0447 MONTGOMERY D0448 MCPHERSON D0449 LEAVENWORTH D0450 SHAWNEE D0451 NEMAHA D0452 STANTON D0453 LEAVENWORTH D0454 OSAGE D0456 OSAGE D0457 FINNEY D0458 LEAVENWORTH D0459 FORD D0460 HARVEY D0461 WILSON D0462 COWLEY D0463 COWLEY D0464 LEAVENWORTH D0465 COWLEY D0466 SCOTT D0467 WICHITA D0468 LANE D0469 LEAVENWORTH D0470 COWLEY D0471 COWLEY D0471 COWLEY D0473 DICKINSON D0474 KIOWA D0475 GEARY D0476 GRAY	COFFEYVILLE	1,800.2	21,326,314	11,847
D0447 MONTGOMERY D0448 MCPHERSON D0449 LEAVENWORTH D0450 SHAWNEE D0451 NEMAHA D0452 STANTON D0453 LEAVENWORTH D0454 OSAGE D0456 OSAGE D0457 FINNEY D0458 LEAVENWORTH D0459 FORD D0460 HARVEY D0461 WILSON D0462 COWLEY D0463 COWLEY D0464 LEAVENWORTH D0465 COWLEY D0466 SCOTT D0467 WICHITA D0468 LANE D0469 LEAVENWORTH D0470 COWLEY D0471 COWLEY D0471 COWLEY D0473 DICKINSON D0474 KIOWA D0475 GEARY D0477 GRAY	INDEPENDENCE	1,832.0	18,022,890	9,838
D0448 MCPHERSON D0449 LEAVENWORTH D0450 SHAWNEE D0451 NEMAHA D0452 STANTON D0453 LEAVENWORTH D0454 OSAGE D0456 OSAGE D0457 FINNEY D0458 LEAVENWORTH D0459 FORD D0460 HARVEY D0461 WILSON D0462 COWLEY D0463 COWLEY D0464 LEAVENWORTH D0465 COWLEY D0466 SCOTT D0467 WICHITA D0468 LANE D0469 LEAVENWORTH D0470 COWLEY D0471 COWLEY D0471 COWLEY D0473 DICKINSON D0475 GEARY D0476 GRAY D0476 GRAY	CHERRYVALE	878.2	9,039,428	10,293
D0449 LEAVENWORTH D0450 SHAWNEE D0451 NEMAHA D0452 STANTON D0453 LEAVENWORTH D0454 OSAGE D0456 OSAGE D0457 FINNEY D0458 LEAVENWORTH D0459 FORD D0460 HARVEY D0461 WILSON D0462 COWLEY D0463 COWLEY D0464 LEAVENWORTH D0465 SCOTT D0466 SCOTT D0467 WICHITA D0468 LANE D0469 LEAVENWORTH D0470 COWLEY D0471 COWLEY D0473 DICKINSON D0474 KIOWA D0475 GEARY D0476 GRAY D0477 GRAY	INMAN	445.3	5,449,221	12,237
D0450 SHAWNEE D0451 NEMAHA D0452 STANTON D0453 LEAVENWORTH D0454 OSAGE D0456 OSAGE D0457 FINNEY D0458 LEAVENWORTH D0459 FORD D0460 HARVEY D0461 WILSON D0462 COWLEY D0463 COWLEY D0464 LEAVENWORTH D0465 SCOTT D0466 SCOTT D0467 WICHITA D0468 LANE D0469 LEAVENWORTH D0470 COWLEY D0471 COWLEY D0472 DICKINSON D0473 DICKINSON D0474 KIOWA D0475 GEARY D0477 GRAY D0477 GRAY		671.1	8,350,950	12,444
D0451 NEMAHA D0452 STANTON D0453 LEAVENWORTH D0454 OSAGE D0456 OSAGE D0457 FINNEY D0458 LEAVENWORTH D0459 FORD D0460 HARVEY D0461 WILSON D0462 COWLEY D0463 COWLEY D0464 LEAVENWORTH D0465 SCOTT D0466 SCOTT D0467 WICHITA D0468 LANE D0469 LEAVENWORTH D0470 COWLEY D0471 COWLEY D0472 DICKINSON D0473 DICKINSON D0474 KIOWA D0475 GEARY D0477 GRAY D0477 GRAY	SHAWNEE HEIGHTS	3,362.4	35,269,081	10,489
D0452 STANTON D0453 LEAVENWORTH D0454 OSAGE D0456 OSAGE D0457 FINNEY D0458 LEAVENWORTH D0459 FORD D0460 HARVEY D0461 WILSON D0462 COWLEY D0463 COWLEY D0464 LEAVENWORTH D0465 COTT D0466 SCOTT D0467 WICHITA D0468 LANE D0469 LEAVENWORTH D0470 COWLEY D0471 COWLEY D0472 DICKINSON D0474 KIOWA D0475 GEARY D0477 GRAY D0477 GRAY	B & B	192.5	2,455,034	12,753
D0453 LEAVENWORTH D0454 OSAGE D0456 OSAGE D0457 FINNEY D0458 LEAVENWORTH D0459 FORD D0460 HARVEY D0461 WILSON D0462 COWLEY D0463 COWLEY D0464 LEAVENWORTH D0465 COWLEY D0466 SCOTT D0467 WICHITA D0468 LANE D0469 LEAVENWORTH D0470 COWLEY D0471 COWLEY D0473 DICKINSON D0474 KIOWA D0475 GEARY D0477 GRAY	STANTON COUNTY	423.2	6,542,517	15,460
D0454 OSAGE D0456 OSAGE D0457 FINNEY D0458 LEAVENWORTH D0459 FORD D0460 HARVEY D0461 WILSON D0462 COWLEY D0463 COWLEY D0464 LEAVENWORTH D0465 COWLEY D0466 SCOTT D0467 WICHITA D0468 LANE D0469 LEAVENWORTH D0470 COWLEY D0471 COWLEY D0473 DICKINSON D0474 KIOWA D0475 GEARY D0476 GRAY		3,857.2	59,583,218	15,447
D0456 OSAGE D0457 FINNEY D0458 LEAVENWORTH D0459 FORD D0460 HARVEY D0461 WILSON D0462 COWLEY D0463 COWLEY D0464 LEAVENWORTH D0465 COWLEY D0466 SCOTT D0467 WICHITA D0468 LANE D0469 LEAVENWORTH D0470 COWLEY D0471 COWLEY D0473 DICKINSON D0474 KIOWA D0475 GEARY D0477 GRAY D0477 GRAY	BURLINGAME	329.3	4,157,940	12,627
D0457 FINNEY D0458 LEAVENWORTH D0459 FORD D0460 HARVEY D0461 WILSON D0462 COWLEY D0463 COWLEY D0464 LEAVENWORTH D0465 COWLEY D0466 SCOTT D0467 WICHITA D0468 LANE D0469 LEAVENWORTH D0470 COWLEY D0471 COWLEY D0473 DICKINSON D0474 KIOWA D0475 GEARY D0477 GRAY	MARAIS DES CYGNES VALLEY	267.0	3,487,901	13,063
D0458 LEAVENWORTH D0459 FORD D0460 HARVEY D0461 WILSON D0462 COWLEY D0463 COWLEY D0464 LEAVENWORTH D0465 COWLEY D0466 SCOTT D0467 WICHITA D0468 LANE D0469 LEAVENWORTH D0470 COWLEY D0471 COWLEY D0473 DICKINSON D0474 KIOWA D0475 GEARY D0477 GRAY	GARDEN CITY	6,751.5	84,600,949	12,531
D0459 FORD D0460 HARVEY D0461 WILSON D0462 COWLEY D0463 COWLEY D0464 LEAVENWORTH D0465 COWLEY D0466 SCOTT D0467 WICHITA D0468 LANE D0469 LEAVENWORTH D0470 COWLEY D0471 COWLEY D0473 DICKINSON D0474 KIOWA D0475 GEARY D0477 GRAY		2,139.1	20,727,527	9,690
D0460 HARVEY D0461 WILSON D0462 COWLEY D0463 COWLEY D0464 LEAVENWORTH D0465 COWLEY D0466 SCOTT D0467 WICHITA D0468 LANE D0469 LEAVENWORTH D0470 COWLEY D0471 COWLEY D0473 DICKINSON D0474 KIOWA D0475 GEARY D0477 GRAY	BUCKLIN	232.9	3,097,727	13,301
D0461 WILSON D0462 COWLEY D0463 COWLEY D0464 LEAVENWORTH D0465 COWLEY D0466 SCOTT D0467 WICHITA D0468 LANE D0469 LEAVENWORTH D0470 COWLEY D0471 COWLEY D0473 DICKINSON D0474 KIOWA D0475 GEARY D0477 GRAY	HESSTON	820.0	9,099,464	11,097
D0462 COWLEY D0463 COWLEY D0464 LEAVENWORTH D0465 COWLEY D0466 SCOTT D0467 WICHITA D0468 LANE D0469 LEAVENWORTH D0470 COWLEY D0471 COWLEY D0473 DICKINSON D0474 KIOWA D0475 GEARY D0477 GRAY D0477 GRAY	NEODESHA	716.4	8,513,838	11,884
D0463 COWLEY D0464 LEAVENWORTH D0465 COWLEY D0466 SCOTT D0467 WICHITA D0468 LANE D0469 LEAVENWORTH D0470 COWLEY D0471 COWLEY D0473 DICKINSON D0474 KIOWA D0475 GEARY D0477 GRAY	CENTRAL	336.5	4,598,880	13,667
D0464 LEAVENWORTH D0465 COWLEY D0466 SCOTT D0467 WICHITA D0468 LANE D0469 LEAVENWORTH D0470 COWLEY D0471 COWLEY D0473 DICKINSON D0474 KIOWA D0475 GEARY D0476 GRAY D0477 GRAY	UDALL	391.2	4,529,188	11,578
D0465 COWLEY D0466 SCOTT D0467 WICHITA D0468 LANE D0469 LEAVENWORTH D0470 COWLEY D0471 COWLEY D0473 DICKINSON D0474 KIOWA D0475 GEARY D0477 GRAY		1,772.4	18,984,488	10,711
D0466 SCOTT D0467 WICHITA D0468 LANE D0469 LEAVENWORTH D0470 COWLEY D0471 COWLEY D0473 DICKINSON D0474 KIOWA D0475 GEARY D0476 GRAY D0477 GRAY	WINFIELD	2,430.7	36,300,328	14,934
D0467 WICHITA D0468 LANE D0469 LEAVENWORTH D0470 COWLEY D0471 COWLEY D0473 DICKINSON D0474 KIOWA D0475 GEARY D0476 GRAY D0477 GRAY	SCOTT COUNTY	855.9	11,065,931	12,929
D0468 LANE D0469 LEAVENWORTH D0470 COWLEY D0471 COWLEY D0473 DICKINSON D0474 KIOWA D0475 GEARY D0476 GRAY D0477 GRAY	LEOTI	426.1	5,590,226	13,120
D0469 LEAVENWORTH D0470 COWLEY D0471 COWLEY D0473 DICKINSON D0474 KIOWA D0475 GEARY D0476 GRAY D0477 GRAY	HEALY PUBLIC SCHOOLS	73.5	1,502,867	20,447
D0470 COWLEY D0471 COWLEY D0473 DICKINSON D0474 KIOWA D0475 GEARY D0476 GRAY D0477 GRAY		2,402.8	23,204,122	9,657
D0471 COWLEY D0473 DICKINSON D0474 KIOWA D0475 GEARY D0476 GRAY D0477 GRAY	ARKANSAS CITY	2,709.3	30,630,022	11,306
D0473 DICKINSON D0474 KIOWA D0475 GEARY D0476 GRAY D0477 GRAY	DEXTER	173.0	2,270,714	13,126
D0474 KIOWA D0475 GEARY D0476 GRAY D0477 GRAY	CHAPMAN	973.0	21,153,891	21,741
D0475 GEARY D0476 GRAY D0477 GRAY	HAVILAND	139.0	2,537,223	18,253
D0476 GRAY D0477 GRAY	JUNCTION CITY	7,242.9	77,095,866	10,644
D0477 GRAY	COPELAND	112.5	2,075,254	18,447
	INGALLS	228.5	3,086,860	13,509
DU479 ANDERSON	CREST	221.0	2,815,979	12,742
D0480 SEWARD	LIBERAL	4,257.7	43,967,397	10,327
D0480 SEWARD D0481 DICKINSON	RURAL VISTA	4,237.7	5,433,322	13,061
	DIGHTON	253.0	3,346,747	13,228
D0482 LANE D0483 SEWARD	KISMET-PLAINS	714.5	9,309,791	13,030
D0483 SEWARD D0484 WILSON	FREDONIA	744.1	8,450,538	11,357
	ELWOOD	309.9	3,978,853	12,839
	HERINGTON	516.4	5,888,546	11,403
D0487 DICKINSON D0488 MARSHALL	AXTELL	296.7	3,989,337	13,446

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	2/11/2010		Col 1	Col 2	Col 3
	EDLG0164			2008-2009	2008-2009
			2008-2009	Total	Total Expend
USD#	COUNTY NAME	USD NAME	FTE Enroll.	Expenditures	Per Pupil
D0489	ELLIS	HAYS	2,758.2	41,713,110	15,123
D0490	BUTLER	EL DORADO	1,992.9	37,971,485	19,053
D0491	DOUGLAS	EUDORA	1,396.3	16,391,161	11,739
D0492	BUTLER	FLINTHILLS	294.8	4,046,887	13,728
D0493	CHEROKEE	COLUMBUS	1,152.6	13,533,490	11,742
D0494	HAMILTON	SYRACUSE	469.5	6,473,651	13,788
D0495	PAWNEE	FT LARNED	862.0	14,221,094	16,498
D0496	PAWNEE	PAWNEE HEIGHTS	147.1	2,409,841	16,382
D0497	DOUGLAS	LAWRENCE	10,418.4	123,193,732	11,825
D0498	MARSHALL	VALLEY HEIGHTS	363.0	5,414,154	14,915
D0499	CHEROKEE	GALENA	728.0	9,796,245	13,456
D0500	WYANDOTTE	KANSAS CITY	18,427.1	299,709,162	16,265
D0501	SHAWNEE	TOPEKA PUBLIC SCHOOLS	12,903.4	165,450,245	12,822
D0502	EDWARDS	LEWIS	101.6	1,411,861	13,896
D0503	LABETTE	PARSONS	1,343.4	16,943,552	12,612
D0504	LABETTE	OSWEGO	473.6	6,454,250	13,628
D0505	LABETTE	CHETOPA-ST.PAUL	502.4	6,772,063	13,479
D0506	LABETTE	LABETTE COUNTY	1,580.6	16,505,181	10,442
D0507	HASKELL	SATANTA	343.0	5,285,749	15,410
D0508	CHEROKEE	BAXTER SPRINGS	926.5	10,525,340	11,360
D0509	SUMNER	SOUTH HAVEN	225.5	3,311,035	14,683
D0511	HARPER	ATTICA	138.5	2,050,276	14,803
D0512	JOHNSON	SHAWNEE MISSION PUBLIC SCHOO	26,579.0	323,574,001	12,174
	STATE TOTALS		447,615.1	5,666,731,992	12,660

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Session of 2010

HOUSE BILL No. 2704

By Committee on Appropriations

2-18

AN ACT concerning school districts; relating to school finance; relating to consolidation; amending K.S.A. 2009 Supp. 72-6412 and 72-8701 10 and repealing the existing sections. 11 12 13 Be it enacted by the Legislature of the State of Kansas: 14Section 1. K.S.A. 2009 Supp. 72-6412 is hereby amended to read as follows: 72-6412. (a) The low enrollment weighting of districts which are 15 at least 200 square miles in area shall be determined by the state board as provided by this section subsection. 17 18 (b) (1) For districts with enrollment of 1,637 or more in school year 2006-2007, and 1,622 or more in school year 2007-2008 and each school 19 year thereafter 1,622 or more, the low enrollment weighting shall be 0. (e) (2) For districts with enrollment of less than 100, the low enroll-21 ment weighting shall be equal to the low enrollment weighting of a district with enrollment of 100. (3) For districts with enrollment of less than 1,637 in school year 2006-2007 and less than 1,622 in school year 2007-2008 and each school 'year thereafter 1,622 and more than 99, the low enrollment weighting shall be determined by the state board as follows: (1) (A) Determine the low enrollment weighting for such districts for 28 29 school year 2004-2005; (2) (B) multiply the low enrollment weighting of each district deter-30 mined under paragraph (1) (A) by 3,863; 31 $\frac{3}{2}$ (C) add 3,863 to the product obtained under paragraph $\frac{2}{2}$ (B); $\frac{4}{(D)}$ divide the product obtained under paragraph $\frac{3}{(C)}$ by 4,107; 33 34 and (5) (E) subtract 1 from the product obtained under paragraph (4) (D). 35 The difference shall be the low enrollment weighting of the district. 36 (b) The low enrollment weighting of districts which are less than 200 37 senure miles in area shall be determined by the state hourd as provided 38 39 by this subsection. (1) For districts with enrollment of 1,622 or more the low enrollment 40 weighting shall be 0. 41(2) For districts with enrollment of less than 100, the low enrollment 42

weighting shall be equal to the low enrollment weighting of a district with

`, 72-6415b, 72-6431, 72-6433, 72-6434, 72-6435, 72-6449, 72-6451

section

[Reletter and renumber paragraphs]

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enrollment of 100.

- (3) For districts with enrollment of less than 1,622 and more than 300, the low enrollment weighting shall be determined by the state board as follows:
- (A) Determine the low enrollment weighting for such districts for school year 2004 2005:
- (B) multiplij the low enrollment weighting of each district determined under paragraph (A) by 3,863;
- add 3.863 to the product obtained under paragraph (B);
- divide the product obtained under paragraph (C) by 4,107, and
- subtract I from the product obtained under paragraph (D). The difference shall be the low enrollment weighting of the district.

Sec. 2: K.S.A. 2009 Supp. 72-8701 is hereby amended to read as follows: 72-8701. In accordance with the provisions of this act: (a) The boards of education of any two or more school districts are hereby authorized to may discuss issues relating to consolidation of such districts and enter into agreements to form one consolidated unified school district; and (b) the boards of education of any three or more school districts may discuss issues relating to consolidation of such districts and enter into agreements to form two consolidated unified school districts. Such meetings may be held within the boundaries of any of the districts proposing to form the consolidated district.

Sec. 3. K.S.A. 2009 Supp. 72-6412 and 72-8701 are hereby repealed.

Sec. 4. This act shall take effect and be in force from and after July 1, 2012, and its publication in the statute book.

Sections 3 through 10. See Attached

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, 72-6415b, 72-6431, 72-6433, 72-6434, 72-6435, 72-6449, 72-6451 18 13 C

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- Sec. 3. K.S.A. 2009 Supp. 72-6415b is hereby amended to read as follows: 72-6415b. School facilities weighting may be assigned to enrollment of a district only if the district has adopted a local option budget in an amount equal to at least 25% 22% of the amount of the state financial aid determined for of the district in for the current school year. School facilities weighting may be assigned to enrollment of the district only in the school year in which operation of a new school facility is commenced and in the next succeeding school year.
- Sec. 4. K.S.A. 2009 Supp. 72-6431 is hereby amended to read as follows: 72-6431. (a) The board of each district shall levy an ad valorem tax upon the taxable tangible property of the district in the school years specified in subsection (b) for the purpose of:
- (1) Financing that portion of the district's general fund budget which 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 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 district.
- (b) The tax required under subsection (a) shall be levied at a rate of $\frac{20}{20}$ mills in the school year $\frac{2009-2010}{2010}$ and school year $\frac{2010-2011}{2010}$.
- (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 of 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 district, shall be deposited in the general fund of the district.
- (d) On June 6 of each year, the amount, if any, by which a district's local effort exceeds the amount of the district's state financial aid, as determined by the state board, shall be remitted to the state treasurer. Upon receipt of any such remittance, the state treasurer shall deposit the same in the state treasury to the credit of the state school district finance fund.
- (e) No district shall proceed under K.S.A. 79-1964, 79-1964a or 79-1964b, and amendments thereto. Sec. 5. K.S.A. 2009 Supp. 72-6433 is hereby amended to read as follows: 72-6433. (a) As used in this section:
- (1) "State prescribed percentage" means $\frac{31\%}{22\%}$ of state financial aid of <u>for</u> the district in the current school year.
- (2) "Authorized to adopt a local option budget" means that a district has adopted a resolution under this section, has published the same, and either the resolution was not protested or it was protested and an election was held by which the adoption of a local option budget was approved.
- (b) In each school year, the board of any district may adopt a local option budget which does not exceed the state prescribed percentage.
- (c) Subject to the limitation of subsection (b), in each school year, the board of any district may adopt, by resolution, a local option budget in an amount not to exceed:
- (1) (A) The amount which the board was authorized to adopt in accordance with the provisions of this section in effect prior to its amendment by this act; plus
- (B) the amount which the board was authorized to adopt pursuant to any resolution currently in effect; plus
- (C) the amount which the board was authorized to adopt pursuant to K.S.A. 72-6444, and amendments thereto, if applicable to the district; or
- (2) the state-wide average for the preceding school year as determined by the state board pursuant to subsection (j) (i).

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Except as provided by subsection (e), the adoption of a resolution pursuant to this subsection shall require a majority vote of the members of the board. Such resolution shall be effective upon adoption and shall require no other procedure, authorization or approval.

(d) If the board of a district desires to increase its local option budget authority above the amount authorized under subsection (c) or if the board was not authorized to adopt a local option budget in 2006-2007, the board may adopt, by resolution, such budget in an amount not to exceed the state prescribed percentage. The adoption of a resolution pursuant to this subsection shall require a majority vote of the members of the board. The resolution shall be published at least once in a newspaper having general circulation in the district. The resolution shall be published in substantial compliance with the following form:

Unified School District No. ,

County, Kansas.

RESOLUTION

Be It Resolved that:

The board of education of the above-named school district shall be authorized to adopt a local option budget in each school year in an amount not to exceed % of the amount of state financial aid. The local option budget authorized by this resolution may be adopted, unless a petition in opposition to the same, signed by not less than 5% of the qualified electors of the school district, is filed with the county election officer of the home county of the school district within 30 days after publication of this resolution. If a petition is filed, the county election officer shall submit the question of whether adoption of the local option budget shall be authorized to the electors of the school district at an election called for the purpose or at the next general election, as is specified by the board of education of the school district.

CERTIFICATE

This is to certify	that the above resolution was duly a	dopted by the	board of education of unific	ed School
District No,		•	,	
			Clerk of the board of e	ducation.

All of the blanks in the resolution shall be filled as is appropriate. If a sufficient petition is not filed, the board may adopt a local option budget. If a sufficient petition is filed, the board may notify the county election officer of the date of an election to be held to submit the question of whether adoption of a local option budget shall be authorized. Any such election shall be noticed, called and held in the manner provided by K.S.A. 10-120, and amendments thereto. If the board fails to notify the county election officer within 30 days after a sufficient petition is filed, the resolution shall be deemed abandoned and no like resolution shall be adopted by the board within the nine months following publication of the resolution.

- (e) Any resolution authorizing the adoption of a local option budget in excess of 30% of the state financial aid of the district in the current school year shall not become effective unless such resolution has been submitted to and approved by a majority of the qualified electors of the school district voting at an election called and held thereon. The election shall be called and held in the manner provided by K.S.A. 10-120, and amendments thereto.
- (f) (e) Unless specifically stated otherwise in the resolution, the authority to adopt a local option budget shall be continuous and permanent. The board of any district which is authorized to adopt a local option budget

may choose not to adopt such a budget or may adopt a budget in an amount less than the amount authorized. If the board of any district whose authority to adopt a local option budget is not continuous and permanent refrains from adopting a local option budget, the authority of such district to adopt a local option budget shall not be extended by such refrainment beyond the period specified in the resolution authorizing adoption of such budget.

- (g) (f) The board of any district may initiate procedures to renew or increase the authority to adopt a local option budget at any time during a school year after the tax levied pursuant to K.S.A. 72-6435, and amendments thereto, is certified to the county clerk under any existing authorization.
- (h) (g) The board of any district that is authorized to adopt a local option budget prior to the effective date of this act under a resolution which authorized the adoption of such budget in accordance with the provisions of this section in effect prior to its amendment by this act may continue to operate under such resolution for the period of time specified in the resolution or may abandon the resolution and operate under the provisions of this section as amended by this act. Any such district shall operate under the provisions of this section as amended by this act after the period of time specified in the resolution has expired.
- (i) (h) Any resolution adopted pursuant to this section may revoke or repeal any resolution previously adopted by the board. If the resolution does not revoke or repeal previously adopted resolutions, all resolutions which are in effect shall expire on the same date. The maximum amount of the local option budget of a school district under all resolutions in effect shall not exceed the state prescribed percentage in any school year.
- (j) (i) (1) There is hereby established in every district that adopts a local option budget a fund which shall be called the supplemental general fund. The fund shall consist of all amounts deposited therein or credited thereto according to law.
- (2) Subject to the limitation imposed under paragraph (3) and subsection (e) of K.S.A. 72-6434, and amendments thereto, amounts in the supplemental general fund may be expended for any purpose for which expenditures from the general fund are authorized or may be transferred to any program weighted fund or categorical fund of the district. Amounts in the supplemental general fund attributable to any percentage over 25% of state financial aid determined for the current school year may be transferred to the capital improvements fund of the district and the capital outlay fund of the district if such transfers are specified in the resolution authorizing the adoption of a local option budget in excess of 25%.
- (3) (2) Amounts in the supplemental general fund may not be expended for the purpose of making payments under any lease-purchase agreement involving the acquisition of land or buildings which is entered into pursuant to the provisions of K.S.A. 72-8225, and amendments thereto.
- (4)(3)(A) Except as provided in paragraph (B), any unexpended budget remaining in the supplemental general fund of a district at the conclusion of any school year in which a local option budget is adopted shall be maintained in such fund.
- (B) If the district received supplemental general state aid in the school year, the state board shall determine the ratio of the amount of supplemental general state aid received to the amount of the local option budget of the district for the school year and multiply the total amount of the unexpended budget remaining by such ratio. An amount equal to the amount of the product shall be transferred to the general fund of the district or remitted to the state treasurer. Upon receipt of any such remittance, the state treasurer shall deposit the same in the state treasury to the credit of the state school district finance fund.
- (k) (j) Each year the state board of education shall determine the statewide average percentage of local option budgets legally adopted by school districts for the preceding school year.
- (1) (k) The provisions of this section shall be subject to the provisions of K.S.A. 2009 Supp. 72-6433d, and amendments thereto.
 - Sec. 6. K.S.A. 2009 Supp. 72-6434 is hereby amended to read as follows: 72-6434. (a) In each school

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year, each district that has adopted a local option budget is eligible for entitlement to an amount of supplemental general state aid. Except as provided by K.S.A. 2009 Supp. 72-6434b, and amendments thereto, entitlement of a district to supplemental general state aid shall be determined by the state board as provided in this subsection. The state board shall:

- (1) Determine the amount of the assessed valuation per pupil in the preceding school year of each district in the state;
- (2) rank the districts from low to high on the basis of the amounts of assessed valuation per pupil determined under (1);
- (3) identify the amount of the assessed valuation per pupil located at the $81.2 \ \underline{90.3}$ percentile of the amounts ranked under (2);
- (4) divide the assessed valuation per pupil of the district in the preceding school year by the amount identified under (3);
- (5) subtract the ratio obtained under (4) from 1.0. If the resulting ratio equals or exceeds 1.0, the eligibility of the district for entitlement to supplemental general state aid shall lapse. If the resulting ratio is less than 1.0, the district is entitled to receive supplemental general state aid in an amount which shall be determined by the state board by multiplying the amount of the local option budget of the district by such ratio. The product is the amount of supplemental general state aid the district is entitled to receive for the school year.
- (b) If the amount of appropriations for supplemental general state aid is less than the amount each district is entitled to receive for the school year, the state board shall prorate the amount appropriated among the districts in proportion to the amount each district is entitled to receive.
- (c) The state board shall prescribe the dates upon which the distribution of payments of supplemental general state aid to school districts shall be due. Payments of supplemental general state aid shall be distributed to districts on the dates prescribed by the state board. The state board shall certify to the director of accounts and reports the amount due each district, and the director of accounts and reports shall draw a warrant on the state treasurer payable to the treasurer of the district. Upon receipt of the warrant, the treasurer of the district shall credit the amount thereof to the supplemental general fund of the district to be used for the purposes of such fund.
- (d) If any amount of supplemental general state aid that is due to be paid during the month of June of a school year pursuant to the other provisions of this section is not paid on or before June 30 of such school year, then such payment shall be paid on or after the ensuing July 1, as soon as moneys are available therefor. Any payment of supplemental general state aid that is due to be paid during the month of June of a school year and that is paid to school districts on or after the ensuing July 1 shall be recorded and accounted for by school districts as a receipt for the school year ending on the preceding June 30.
- (e) (1) Except as provided by paragraph (2), moneys received as supplemental general state aid shall be used to meet the requirements under the school performance accreditation system adopted by the state board, to provide programs and services required by law and to improve student performance.
- (2) Amounts of supplemental general state aid attributable to any percentage over 25% of state financial aid determined for the current school year may be transferred to the capital improvements fund of the district and the capital outlay fund of the district if such transfers are specified in the resolution authorizing the adoption of a local option budget in excess of 25%.
- (f) For the purposes of determining the total amount of state moneys paid to school districts, all moneys appropriated as supplemental general state aid shall be deemed to be state moneys for educational and support services for school districts.
 - Sec. 7. K.S.A. 2009 Supp. 72-6435 is hereby amended to read as follows: 72-6435. (a) In each school

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year, the board of every district that has adopted a local option budget may levy an ad valorem tax on the taxable tangible property of the district for the purpose of: (1) Financing that portion of the district's local option budget which is not financed from any other source provided by law; (2) 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 district; and (3) funding transfers to the capital improvement fund of the district and the capital outlay fund of the district if such transfers are specified in the resolution authorizing the adoption of a local option budget in excess of $\frac{25\%}{22\%}$ of state financial aid determined of the district for the current school year.

- (b) The proceeds from the tax levied by a district under authority of this section, except the proceeds of such tax levied for the purpose of 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 district, shall be deposited in the supplemental general fund of the district.
- (c) No district shall proceed under K.S.A. 79-1964, 79-1964a or 79-1964b, and amendments to such sections.
- Sec. 8. K.S.A. 2009 Supp. 72-6449 is hereby amended to read as follows: 72-6449. (a) As used in this section, "school district" or "district" means a school district authorized to make a levy under this section.
- (b) The board of education of any district may levy a tax on the taxable tangible property within the district for the purpose of financing the costs incurred by the state that are attributable directly to assignment of the cost of living weighting to the enrollment of the district. There is hereby established in every school district a fund which shall be called the cost of living fund, which fund shall consist of all moneys deposited therein or transferred thereto in accordance with law. All moneys derived from a tax imposed pursuant to this section shall be credited to the cost of living fund. The proceeds from the tax levied by a district credited to the cost of living fund 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.
- (c) The state board of education shall determine whether a district may levy a tax under this section as follows:
- (1) Determine the statewide average appraised value of single family residences for the calendar year preceding the current school year;
 - (2) multiply the amount determined under (1) by 1.25;
- (3) determine the average appraised value of single family residences in each school district for the calendar year preceding the current school year; and
- (4) (A) subtract the amount determined under (2) from the amount determined under (3). If the amount determined for the district under this paragraph is a positive number and the district is authorized to adopt and has adopted a local option budget in an amount equal to at least 31% 22% of the state financial aid for of the school district for the current school year, the district qualifies for assignment of cost of living weighting and may levy a tax on the taxable tangible property of the district for the purpose of financing the costs that are attributable directly to assignment of the cost of living weighting to enrollment of the district; or
- (B) As an alternative to the authority provided in paragraph (4)(A), if a district was authorized to make a levy pursuant to this section in school year 2006-2007, such district shall remain authorized to levy such tax at a rate necessary to generate revenue in the same amount generated in school year 2006-2007 if: (i) The amount determined under paragraph (4)(A) is a positive number; and (ii) the district continues to adopt a local option budget in an amount equal to the state prescribed percentage in effect in school year 2006-2007 22% of the state financial aid for the district in the current school year.

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(d) No tax may be levied under this section unless the board of education adopts a resolution authorizing such a tax levy and publishes the resolution at least once in a newspaper having general circulation in the district. Except as provided by subsection (e), the resolution shall be published in substantial compliance with the following form:
Unified School District No, County, Kansas
RESOLUTION
Be It Resolved that: The board of education of the above-named school district shall be authorized to levy an ad valorem tax in an amount not to exceed the amount necessary to finance the costs attributable directly to the assignment of cost of living weighting to the enrollment of the district. The ad valorem tax authorized by this resolution may

electors of the school district at the next general election of the school district, as is specified by the board of

CERTIFICATE

be levied unless a petition in opposition to the same, signed by not less than 5% of the qualified electors of the school district, is filed with the county election officer of the home county of the school district within 30 days after the publication of this resolution. If a petition is filed, the county election officer shall submit the question of whether the levy of such a tax shall be authorized in accordance with the provisions of this resolution to the

This is to certify t	hat the above resolution was duly adopte	ed by the boar	d of education of Unified S	School
District No,	County, Kansas, on the	day of	, (year)	
	<u> </u>		Clerk of the board of educ	ation.

All of the blanks in the resolution shall be filled. If no petition as specified above is filed in accordance with the provisions of the resolution, the resolution authorizing the ad valorem tax levy shall become effective. If a petition is filed as provided in the resolution, the board may notify the county election officer to submit the question of whether such tax levy shall be authorized. If the board fails to notify the county election officer within 30 days after a petition is filed, the resolution shall be deemed abandoned and of no force and effect and no like resolution shall be adopted by the board within the nine months following publication of the resolution. If a majority of the votes cast in an election conducted pursuant to this provision are in favor of the resolution, such resolution shall be effective on the date of such election. If a majority of the votes cast are not in favor of the resolution, the resolution shall be deemed of no effect and no like resolution shall be adopted by the board

- Sec. 9. K.S.A. 2009 Supp. 72-6451 is hereby amended to read as follows: 72-6451. (a) As used in this section:
- (1) "School district" or "district" means a school district which: (A) Has a declining enrollment; and (B) has adopted a local option budget in an amount which equals at least 31% 22% of the state financial aid for the school district at the time the district applies to the state court of tax appeals for authority to make a levy pursuant to this section.
- (2) "Declining enrollment" means an enrollment which has declined in amount from that of the preceding school year.

within the nine months following such election.

education of the school district.

- (b) (1) (A) A school district may levy an ad valorem tax on the taxable tangible property of the district each year for a period of time not to exceed two years in an amount not to exceed the amount authorized by the state court of tax appeals under this subsection for the purpose of financing the costs incurred by the state that are directly attributable to assignment of declining enrollment weighting to enrollment of the district. The state court of tax appeals may authorize the district to make a levy which will produce an amount that is not greater than the amount of revenues lost as a result of the declining enrollment of the district. Such amount shall not exceed 5% of the general fund budget of the district in the school year in which the district applies to the state court of tax appeals for authority to make a levy pursuant to this section.
- (B) As an alternative to the authority provided in paragraph (1)(A), if a district was authorized to make a levy pursuant to this section in school year 2006-2007, such district shall remain authorized to make a levy at a rate necessary to generate revenue in the same amount that was generated in school year 2007-2008 if the district adopts a local option budget in an amount equal to the state prescribed percentage in effect in school year 2006-2007 22% of the state financial aid of the district for the current school year.
- (2) The state court of tax appeals shall certify to the state board the amount authorized to be produced by the levy of a tax under this section.
- (3) The state board shall prescribe guidelines for the data that school districts shall include in cases before the state court of tax appeals pursuant to this section.
- (c) A district may levy the tax authorized pursuant to this section for a period of time not to exceed two years unless authority to make such levy is renewed by the state court of tax appeals. The state court of tax appeals may renew the authority to make such levy for periods of time not to exceed two years.
- (d) The state board shall provide to the state court of tax appeals such school data and information requested by the state court of tax appeals and any other information deemed necessary by the state board.
- (e) There is hereby established in every district a fund which shall be called the declining enrollment fund. Such fund shall consist of all moneys deposited therein or transferred thereto according to law. The proceeds from the tax levied by a district under authority of this section shall be credited to the declining enrollment fund of the district. The proceeds from the tax levied by a district credited to the declining enrollment fund 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.

New Sec. 10. (a) (1) In school year 2010-2011, the state board shall:

- (1) Compute the total amount of the general fund budget and the supplemental general fund budget of each school district for school year 2009-2010;
- (2) compute the estimated total amount of the general fund budget and the supplemental general budget of each school district for school year 2010-2011; and
 - (3) subtract the amount computed under (2) from the amount computed under (1).
- (b) If the remainder obtained under (3) is a positive number, the school district may adopt, by resolution, a supplemental general fund which exceeds the state prescribed percentage as defined by K.S.A. 72-6433, and amendments thereto, by an amount not to exceed 3% of state financial aid for the district for school year 2009-2010.
- (c) The adoption of a resolution pursuant to this section shall require a majority vote of the members of the board. The resolution shall be published at least once in a newspaper having general circulation in the district. The resolution shall be published in substantial compliance with the following form: Unified School District No._____,

County,	Kansas.
County,	Kansas.

RESOLUTION

Be It Resolved that:

District No.____,

The board of education of the above-named school district shall be authorized to adopt a local option budget in school year 2010-2011 which exceeds the state prescribed percentage as defined by K.S.A. 72-6433. and amendments thereto, by an amount not to exceed 3% of state financial aid for the district for school year 2009-2010. The local option budget authorized by this resolution may be adopted, unless a petition in opposition to the same, signed by not less than 5% of the qualified electors of the school district, is filed with the county election officer of the home county of the school district within 30 days after publication of this resolution. If a petition is filed, the county election officer shall submit the question of whether adoption of the local option budget shall be authorized to the electors of the school district at an election called for the purpose or at the next general election, as is specified by the board of education of the school district.

CERTIFICATE		
This is to certify that the above resolution was duly adopted by the board of education of uni	fied School	
No, County, Kansas, on the day of, .	-	

Clerk of the board of education.

All of the blanks in the resolution shall be filled as is appropriate. If a sufficient petition is not filed, the board may adopt a local option budget. If a sufficient petition is filed, the board may notify the county election officer of the date of an election to be held to submit the question of whether adoption of a local option budget shall be authorized. Any such election shall be noticed, called and held in the manner provided by K.S.A. 10-120, and amendments thereto. If the board fails to notify the county election officer within 30 days after a sufficient petition is filed, the resolution shall be deemed abandoned and no like resolution shall be adopted by the board within the nine months following publication of the resolution.

(d) A school district adopting a supplemental general fund budget pursuant to this section shall be entitled to receive supplemental general state aid in the same manner provided by K.S.A. 72-6434, and amendments thereto, except that no supplemental general state aid shall be paid for that portion of the supplemental general fund budget which exceeds 22% of state financial aid for the district for school year 2009-2010.



KANSAS BOARD OF REGENTS

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HOUSE EDUCATION COMMITTEE March 2, 2010

Testimony in Support of Senate Bill 485

Reginald L. Robinson, President and CEO

Chairman Aurand, Ranking Member Winn, and members of the Committee, thank you for the opportunity to provide testimony in support of Senate Bill 485, legislation that proposes revisions to the statutes that the Board of Regents implements through its Private Postsecondary Division. As you may know, this legislation was approved by the Senate on February 18th by a 31-9 vote.

As part of the process for developing the revisions contained in this legislation, the Division undertook a self-study using the assistance of an independent business consultant to assess its future needs. A copy of this report's Executive Summary is attached for your reference, and I am happy to make the full 56-page report available to you upon request.

The Division's principal responsibility is to regulate private postsecondary sector institutions. This regulation involves such activities as authorizing private or out-of-state postsecondary institutions to operate in Kansas, reviewing new programs offered by these schools, annually evaluating institutions and programs for renewal purposes, and investigating complaints leveled against these schools. This Division plays a critically important **consumer protection** role by working to ensure that Kansans receive the education they pay for.

The proposed revisions would amend Private Postsecondary statutes by: 1) requiring the review of branch locations in Kansas; 2) changing the application and renewal time frames; 3) clarifying the types of degrees that require certificates of approval; 4) providing for greater penalties for violations of the Private Postsecondary Act; 5) requiring data to be reported by regulated institutions; 6) requiring the schools to post their student complaint process; and 7) revising the fee structure.

The requested fee changes would add new categories and increase the maximum amounts that may be charged with those individual categories. The current fee schedule has been in place since 2004 and fails to take into account the rapidly increasing variety and complexity of institutions and academic programs requiring review.

Due to the explosion of private programs, the Division, which is fee-funded, is struggling to keep up with the demand. We are currently in the midst of remarkable growth in the number and

House Education Committee
Date $3-2-10$
Attachment # 5

complexity of institutions in the Private Postsecondary sector, both across the United States and in Kansas. A recent *Chronicle of Higher Education* article noted that, "Enrollment in the country's nearly 3,000 career colleges has grown far faster than in the rest of higher education—by an average of 9 percent per year over the past 30 years, compared with only 1.5 percent per year for all institutions, according to an industry analyst. For-profit universities now educate about 7 percent of the nation's roughly 19 million students who enroll at degree-granting institutions each fall. And the proportion rises to 10 percent, or 2.6 million, if you count students who enroll year round. Just this academic year, the University of Phoenix eclipsed California State University as the second largest higher-education system in the country, with 455,600 students as of this month—behind only the State University of New York." In Kansas, from January 2007 to December 2009, the number of approved institutions in Kansas increased 22 percent, from 107 to 131. In that same period, the number of approved academic programs increased 143 percent, from 567 to 1,380. Over 50,000 Kansans (almost the combined enrollment of the University of Kansas and Kansas State University) are currently enrolled in these programs, and this rapid growth is expected to continue for the next several years.

The Board's Private Postsecondary Division currently employs two individuals. The current workload for that division has required us to engage temporary staff assistance throughout most of the year. As noted above, new institutions and programs/degrees seeking approval are projected to at least double the Division's workload in the very near future. As an example, in the past year a private institution submitted 700 new academic programs for Board staff to review. In addition, degree program requests are moving towards the more complex bachelor's, master's and doctorate degrees and away from less complicated certificate and diploma programs. If this legislation is enacted, the Division expects to add an additional three employees over the next five years.

As the workload increases, costs to regulate this sector are likewise expected to grow in order to keep up with the increased demand. The current fee schedule does not cover the costs of such growth or take into consideration the varying types of institutions and academic programs that are subject to this oversight and regulation. Senate Bill 485 proposes revisions to the fee structure that more accurately reflect the cost of time and resources that must be devoted to reviewing and processing the variety of schools and programs. I would note that the proposed revisions are structured in such a way as to protect those smaller institutions currently operating in Kansas.

I have attached a side-by-side fee comparison that displays the current statutory maximum, the proposed statutory maximum, and the proposed regulation if Senate Bill 485 is enacted. It is important to point out that this is a fee structure aimed at cost recovery, not generating excess revenues.

I also want to emphasize that implementation of the proposed fee changes will enable the division to operate on a business model, tracking all costs to operate, and setting fees at a level that will cover those costs and eliminate the current reliance on State General Funds to cover both direct and indirect costs.

The proposed fees follow a nationwide trend to increase fees in response to the growth in the industry, and the rates we seek to put in place are comparable to those charged in states similar to Kansas. Fees for states surrounding Kansas, for example, although varied in their structure, have either been increased, or are proposed to increase, in response to industry trends.

The other changes proposed in this legislation help to insure that Kansas students receive a quality education from this sector, and the Board believes that, because these measures are fundamentally intended to enhance its capacity to protect consumers, they have the support of most of the covered institutions.

Thank you for your consideration of Senate Bill 485. I am happy to answer any questions you may have.

EXECUTIVE SUMMARY STAFF REPORT TO KANSAS BOARD OF REGENTS ON THE STATUS OF THE PRIVATE POST SECONDARY DIVISION JANUARY 22, 2010

• Purpose of the report

- o Review the standards and history of the Division
- o Look forward to how the private postsecondary industry is expected to grow in the next several years
- Review the ability of the Division and the resources needed to respond to the expected growth in the Private Postsecondary industry

History of Kansas Private Postsecondary Education

- o In 1909 Senate Bill 507 was introduced for the purpose of regulating approval of private postsecondary institutions.
- o In 1971 the previously enacted Senate Bill 507 was completely revised by the Kansas Legislature and named the Kansas Proprietary School Act "the Act".
- o Senate Bill 345 enacted in 1999 placed control of "proprietary schools" under the Kansas Board of Regents.
- A 2003 revision to the Act included more fee categories and increased fees and in 2004 the Kansas Private and out-of-state Postsecondary Educational Institution Act became law, improving minimum standards and created new definitions and increased fees.
- The Kansas Board of Regents, acting pursuant to the Private and out-of-state Postsecondary Educational Institutional Act regulates "private postsecondary educational institutions that includes certain types of private and post secondary schools, colleges and universities."

Historical data

- o From January 2007 to December 2009 the approved institutions in Kansas increased from 107 in January 2007 to 131 in December 2009, a 22.4% increase. Additionally, in that same time period, the certificate/diploma and degree programs approved increased from 567 in January 2007 to 1,380 in December 2009, a 143% increase.
- o It is important to note that the institutions applying are moving towards multibillion dollar/Fortune 500 type institutions and away from the smaller cottage schools. As a result, degree program requests are moving towards the more complex bachelor's, master's and doctorate degrees and away from the certificate/diploma programs.

• Projections for the Industry

- o High unemployment rates have driven adults and nontraditional students back to school. The impact of that is reflected in the historical data above.
- o This growth trend is expected to continue for the next several years. Based on that assumption, it is anticipated that by 2014, there will be 300 approved private postsecondary institutions in Kansas with a projection of over 3,500 certificate/diploma and degree programs. These numbers reflect a 129% increase in approved institutions and a 150% increase in approved programs and degrees.

What we know

- O Currently, the Kansas private Postsecondary division employs two persons. The current workload of the two positions has required hours equivalent to 2.25 FTEs. In addition, the current workload has necessitated use of temporary labor throughout most of the year. Even at this level, the demands on the two positions continue to grow.
- o The projections of new approved institutions and programs/degrees will even more dramatically increase the workload in the Division, in fact, it is anticipated that they will at least double.
- o Currently, the indirect expenses of the Division are funded by the State general fund.
- o The Division needs to operate on a business model, tracking all costs to operate, and setting fees at a level that will cover those costs.

- As part of operating on a business model, an operating reserve is required for unanticipated expenses or reduction in the collection of fees.
- o Expenditures are expected to grow in order to keep up with the increased demands as follows (with comparison to actual for 2009):

	Actual	Estimated	Projected			
	FY 2009*	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
	4					
Total Direct Expenditures	\$ 161,385	\$ 184,250	\$ 320,000	\$ 439,100	\$ 505,600	\$ 560,000
Total Indirect Expenditures	22,250	25,200	44,800	61,500	70,800	78,400
Operating Reserve			36,000	39,000	40,000	45,000
Total Expenditures	\$ 183,635	\$ 209,450	\$ 400,800	\$ 539,600	\$ 616,400	\$ 683,400

^{* -} In FY 2009, indirect costs were funded by the State General Fund, along with certain direct costs

· Proposed Fees

- o The current fee schedule has been in existence since 2004 and does not take into consideration the varying types of institutions or degrees and programs.
- o The fees being proposed to the 2010 Kansas Legislature provide for a new fee structure that acknowledges that categories are needed to reflect the cost of time spent reviewing and processing different applications and to reflect the diversity in the types and size of institutions requesting approval.
- o These proposed fees are designed to supplant the resources previously funded from the State General Fund to allow the division to be self-funded.
- o The proposed fees follow a nationwide trend to increase fees in response to the growth in the industry. Fees for States surrounding Kansas, although varied in their structure, have also increased or are proposed to increase in response to industry trends.
- o Assuming the new fee structure is enacted with the 2010 Legislative session, effective for July 1, 2010, fee collections are anticipated to be as follows (with comparison to actual for 2009):

	Actual	Estimated		Proje		
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Fees .	\$ 145,312	\$ 182,000	\$ 390,100	\$ 543,600	\$ 658,300	\$ 672,000

• A summary comparison of the estimated fees and expenditures for 2010 and the projected fees and expenditures for FY 2011 through 2014 is a s follows (with comparison to actual for 2009):

	Actual	Estimated		Proje	ected	
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Revenue	\$ 145,312	\$182,000	\$390,100	\$543,600	\$658,300	\$672,000
Prior Year Carryforward	47,852	34,234	6,784	(3,916)	84	41,984
	193,164	216,234	396,884	539,684	658,384	713,984
Expenditures	(158,930)	(209,450)	(400,800)	(539,600)	(616,400)	(683,400)
Ending Cash Balance	\$ 34,234	\$ 6,784	\$ (3,916)	\$ 84	\$ 41,984	\$ 30,584

Summary

The approval of the proposed fees as presented to the 2010 Legislature is critical to continue to enable the Division to meet the growing demands of the Industry.

PRIVATE POSTSECONDARY EDUCATION COMPARISON OF PROPOSED STATUTE FEE STUCTURE

Fees – In State Institutions	Current Statutory Maximum	Proposed Statutory Maximum	Proposed Regulation If Bill Enacted
Initial Application Fee -			
Non-degree granting	\$1,700	\$ 3,000	\$ 2,000
Degree granting	\$2,000	\$ 6,000	\$ 3,000
Initial degree level evaluation –			
Non-degree granting		\$ 2,000	\$ 750
Associate degree	No Current Fee	\$ 3,000	\$ 1,000
Baccalaureate		\$ 6,000	\$2,000
Masters		\$ 8,000	\$3,000
Professional and/or Doctoral		\$10,000	\$4,000
Renewal Application Fee			0.2 percent of gross Tuition
Non-degree granting	*\$1,200	** \$50,000	*\$ 1,200 min or \$25,000 max.
Degree granting	\$1,600	** \$50,000	\$1,600 min. or \$25,000 max.
New Program Fee – (cost per program)			
Non-degree		\$2,000	\$ 250
Associate degree		\$3,000	\$ 500
Baccalaureate	No Current Fee	\$6,000	\$ 750
Master's		\$8,000	\$ 1,000
Professional and/or Doctoral	·	\$10,000	\$ 2,000
Program Modification Fee (per program)			
(, , ,	No Current Fee	\$1,000	\$ 100
Branch Site Fee –			
Initial – Non-degree	Branches are not		\$ 1,500
Initial – Degree	charged separate fees	\$6,000	\$ 2,500
Renewal:	at this time	·	0.2 percent of gross Tuition
Non-degree		**\$50,000	*\$ 1,200 min. or \$25,000 max.
Degree		**\$50,000	
Site Approval Visit (KBOR staff)	No Current Fee	\$1,000	\$ 250
Representative Fees:			to the State of the state of
Initial Registration	\$150	\$1,500	
Renewal	\$100		
Renewal – Late Submission Fee	No Current Fee	\$1,000	
Student Transcript Fee	No Current Fee		
Returned Check Fee	No Current Fee		\$ 50

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Fees – In State Institutions	Current Statutory Maximum	Proposed Statutory Maximum	Proposed Regulation If Bill Enacted
Evaluation Team Fee (Hiring of outside experts needed to help assist in the site evaluation)	No Current Fee	Applicant Institution is responsible for any costs connected with the on-site	Applicant Institution is responsible for any costs connected with the on-site
erc degree Degree Peprasecialitis Paris Librasecialitis Paris Librasecialitis Paris		evaluation, and if necessary, subsequent visits, including travel, meals, lodging, subject matter expert fees, and associated costs	evaluation, and if necessary, subsequent visits, including

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\$50,000, ensures no more than that can be charged when a large school, such as a complex medical school, renews with large numbers of cohorts (class enrollment).

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PRIVATE POSTSECONDARY EDUCATION COMPARISON OF PROPOSED STATUTE FEE STUCTURE

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Fees – Out of State Institutions	Current Statutory Maximum	Proposed Statutory Maximum	Proposed Regulation If Bill Enacted
Initial Application Fee -			
Non-degree granting	\$3,400	\$ 6,000	\$ 4,000
Degree granting	\$3,800	\$10,000	\$ 5,500
Initial degree level evaluation –		·	
Non-degree granting	No Current Fee	\$ 4,000	\$1,500
Associate degree		\$ 6,000	\$2,000
Baccalaureate		\$ 8,000	\$3,000
Masters		\$10,000	\$4,000
Professional and/or Doctoral		\$12,000	\$5,000
Renewal Application Fee –			0.3 percent of gross Tuition
Non-degree granting*	*\$2,400	** \$50,000	*\$ 2,400 min or \$25,000 max.
Degree granting	\$2,800	** \$50,000	\$ 3,000 min. or \$25,000 max.
New Program Fee – (cost per program) Non-degree			
Associate degree		\$ 4,000	\$ 500
Baccalaureate	No Current Fee	\$ 6,000	\$ 750
Master's		\$ 8,000	\$1,000
Professional and/or		\$10,000	\$1,500
Doctoral		\$12,000	\$2,500
Program Modification Fee	No Current Fee	\$ 2,000	\$ 100
Branch Site Fee -			
Initial – Non-degree		\$ 6,000	\$ 4,000
Initial – Degree		\$ 10,000	\$ 5,500
Renewal:	Branches are not		0.3 percent of gross Tuition
Non-degree	charged separate fees	** \$50,000	*\$ 2,400 min. or \$25,000 max.
Degree	at this time	** \$50,000	\$ 3,000 min. or \$25,000 max.
Site Approval Visit (KBOR staff)	No Current Fee	\$ 2,000	\$ 500
Representative Fees:			
İnitial Registration	\$300	\$ 2,500	\$ 350
Renewal	\$200	\$ 3,000	\$ 250
Renewal – Late Submission Fee	No Current Fee	\$ 3,000	\$ 125
Student Transcript Fee	\$ 10	\$ 50	\$ 10

Fees - Out of State Institutions	Current Statutory Maximum	Proposed Statutory Maximum	Proposed Regulation If Bill Enacted
Control Contro			·
Changes in School Profile Fee -	Prof. 1800 Fine		
Change in Name	No Current Fee	\$ 1,000	\$ 100
Change in Location	No Current Fee	\$ 1,000	\$ 100
Change of Only Ownership	No Current Fee	\$ 1,000	\$ 100
Change in Ownership with additional	Changes in Ownership	Must apply for new	Must apply for new
changes in the institution's programs	representing a change	authorization	áuthorization
or instruction, location, and/or	in curriculum, must	Initial application fees apply	Initial application fee apply
entrance requirements	apply for new		
eta - Degi	certificate of approval	•	
BRICE MORE TO SE	Application fees apply		
Evaluation Team Fee		Applicant Institution is	Applicant Institution is
(Hiring of outside experts needed to	No Current Fee	responsible for any costs	responsible for any costs
help assist in the site evaluation)		connected with the on-site	connected with the on-site
		evaluation, and if necessary,	evaluation, and if necessary,
1, 42 (**0.3)* Mae (*) 2		subsequent visits, including	subsequent visits, including
10.09 0.6 6		travel, meals, lodging, subject	travel, meals, lodging, subject
- 83.00 3(0.0 00) - 83.00 3(0.0 00)	<u> </u>	matter expert fees, and	matter expert fees, and
CO. HORSEN		associated costs	associated costs

Current fee for non-degree granting is \$2,400. Proposed new regulation would not change this as a minimum fee. This will help ensure smaller schools will not have an increase.

** We are basing the regulatory fee at a percentage of gross tuition with a minimum and maximum. The statutory maximum, \$50,000, ensures no more than that can be charged when a large school, such as a complex medical school, renews with large school with large school cohorts (class enrollment).

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PRIVATE POSTSON OF ARBUPANCE OF

SENTATE BILL 485 Private Postsecondary Education

Maximum and Minimum Fees

This is a fee structure aimed at cost recovery, not generating excess revenues.

Maximum

We are basing the regulatory fee at a percentage of gross tuition per Kansas student with a maximum cap of \$50,000.

Circumstances in which \$50,000 fee would be sought apply to large schools, such as a complex medical school with 250 students per class renews. The cost recovery for a large complex school includes extensive annual statutory review of:

- Previously approved programs and degrees
- Instructor credentials
- Administrator qualification
- Student Complaints
- Safety compliance
- Financial stability and solvency
- Accreditation verifications
- Marketing and advertising
- Policies on grading, refunds, attendance,
- Classroom compliance (space and equipment)
- Representative compliance

The above would not be classified as a site visit, but an annual review.

Typically a formal evaluation site visit happens once every five years and includes KBOR staff along with Subject Matter Experts. Costs for KBOR staff come under the site visit fee and all other costs for Subject Matter Experts would be covered by the school. Again, for example, a medical school would require the expertise of doctors and other professional health care providers on a formal evaluation team.

As we speak, states like Oklahoma, Arkansas, Nebraska, Indiana, Kentucky, New York, New Hampshire, North Carolina, and Oregon (among others) are now in the process of creating new statutes to increase their fees (and the maximums). The document you have reflecting the states' fees, as of January 2010, was created for this very purpose by the cohort of states listed.

Minimum

The minimum fee for non-degree granting is \$1,200. Proposed new regulation would not change this as a minimum fee. This will help ensure smaller schools will not have an increase.

STATE	AGENCY	Initial Licensure Fee	Renewal Fee (annual unless otherwise noted)	Other Fees
	Alabama Bank S			
	Alabama Dept. of Postsecondary			
	Education, Office of	1.5% of annual gross income for Alabama students	'	Program Change: \$100; Program
	Private School	(Degree Granting: \$2,500 Minimum & \$15,000	5% of annual gross Income for Alabama students (Degree Granting:	Name or institution Name Change:
AL	Licensure.	Maximum)	\$2,500 Minimum & \$15,000 Maximum)	\$30; Change of Address: \$60
			,	
				\$2,500 for up to 5 course/degree programs; \$500 for each
				course/degree program over 5;
			·	\$500 for up to 5 college-level
l	1	Notification Fee: \$250; Planning & Development	Notification Fee: \$250; Processing Fees: \$2,000 for up to 10	courses; \$100 for each college-level
	Institutional	Fee: \$3,000; Processing Fee: \$2,500 for 5 programs;	course/degree programs, \$200 for each course/degree program over	course over 5; ALSO degree-level
	Certification	Processing Fee: \$500 per program for > 6 programs;	10, \$500 for up to 5 college-level courses, \$100 for each college-level	elevation \$250; change of address
ARK	Advisory Committee	Travel and other per diem expenses	course over 5, Travel and other per diem expenses	\$250
				New programs - Degree \$1,000; Non-degree \$500; Program
l				change: Substantive Changes:
		· ·		\$1000 (I.e. change of address,
]		Base Fee: 0 - 100 students: \$500; 101-500 students: \$1000; 501 -	change of ownership). > 1 minor
			1000 students: \$2000; 1001 – 5000 students: \$3000; 5001 – 10000	modification per year: \$500
		<u>Base Fee</u> : 0 - 100 students: \$500; 101-500 students:	students: \$4000; > 10000 students: \$5000; Workload Fees: 0 – 100	(nondegree) \$1000 (degree). Less
1		\$1000; 501 – 1000 students: \$2000; 1001 – 5000	students: \$1500; 101-500 students: \$2000; 501 – 1000 students:	than Substantive: \$500
ĺ	1	students: 3000; 5001 – 10000 students: \$4000; >10000 students: \$5000. Workload Fee:	\$5000; 1001 – 5000 students: \$7000; 5001 – 10000 students: \$8500; >	(nondegree) \$1000 (degree).
	Independent	Nondegree: \$2000 + \$200 per program; Degree-	10000 students: \$10,000. (Maximum Base Fee \$5,000 and Workload Fee \$10,000). Not Licensed by Means of Accreditation: \$50 per	Complaint processing fee: \$500 to \$2000 based on administrative
FL	Education	Granting: \$3000 + \$200 per program	licensed program (Maximum \$500).	time required.
		Application Packet: \$25 (no fee if obtained from		
	Nonpublic	website); <u>Specific-Purpose Fee:</u> Nondegree-granting:		New programs - \$400. Degree
		\$1000; Assoc. degree-granting: \$2000; 4yr degree-		level elevation \$1,000; Change of
GA		granting: \$3000; Masters degree-granting: \$4000; Doctoral degree-granting: \$5000	Basic Annual Fee: 2/10 of 1% of gross tuition (Maximum basic annual	address: \$100; Change of name:
GA	Commission	Doctoral degree-granting: \$5000	fee: \$25,000; Minimum basic annual fee: Degree-granting \$1,000)	\$100: Change of ownership: \$500.
		\$5,000 application fee for up to two programs;	<u></u>	
MD	1		\$5,000 fee for up to two programs; additional \$1,000 for each degree	
MD		programs	program over two programs	
		•		For each additional degree at
	ļ	•	·	licensed institution: \$4,500 plus
,				\$2,000 for each additional degree
				requested at the same time if more
				than one. Also, institutional
			,	closure: \$500; Other requests
	i i	For initial licensure (for in-state or out-of-state):	`	requiring public hearings (i.e.,
MASS		\$10,000 plus \$2,000 for each degree requested at the same time if more than one	Annual Fee för first five years following initial licensure: \$4,000.	Institutional name change or
ITIMUU		me same unien more man one	Annual Fee for thist live years following initial neensure: \$4,000.	program name change): \$500.

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]				
	Higher Education	Unaccredited CE COO. Branch		}
тх	Coordinating Board	Unaccredited: \$5,000; Branch campuses of accredited out-of-state institutions \$5,000		
	- Donalisting Board	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Unaccredited: \$2,500	
	4	The man part of country early segress on their of		
	•	I want to street a south a man on the wife.		New/ Revised Program: non-
				degree: \$1,500; Associate: \$2,00
		Unitial Cahani Annual Land	•	Bacc: \$3,000; Master's: 3,500:
		Initial School Approval and One-Non Degree		Doctoral: \$4,500. Application
	i i	Program: \$2,000; One Associate Program: \$2,500;		Amendments: Minor Corrections
	1	One Bacc Program \$3,300; On Master's Program:		\$200; Major corrections: \$1,000.
	İ	\$3,900; One Doctoral Program: \$5,100. Initial	Adjusted Gross Revenue; Base fee: \$500 + multiplier equal to the	Additional Teach Location: \$200
		Distance Learning School Approval: Cost of highest	percentage of all schools' total adjusted gross annual revenue needed	each additional location. Change
Wi		degree program offered plus \$500 for each	to equal the cost of regulating schools subject to s. 38.50 (10), Stats.,	of Ownership or Control: \$1,000
		additional program (see above listing) के उस कर कर क	less revenue from all other fees (multiplier changes each year)	each change.
		 मार्ग के आहे । एक वीस्त्र अपन अवनिर्देशका 		
		1		Curriculum or delivery method
		Section Company (1998)	HE STERRESSEE TO THE STERRESSEE TO STERRESSE	change: \$100; Change of site or
	Alaska Commission	The state of the s	THE CANAL CONTRACTOR STATES OF THE STATES	add'I site: \$100. Fees are waived
	on Postsecondary Education.	As so another stability of the first		for institution exempt from
	Institutional	Anthony tore Att groundshort gray		taxation under 26 U.S.C. 501/eVa
LASKA	Authorization	2007 (85.95) . (4.) 4. 6. 6. 6. 6. 6. 6. 6.	3% of average of annual tuition and fees for most recent authorization	and who have annual enrollment
LADIA.	Muchorization	\$2,500	period (\$500 minimum and \$2,500 maximum)	less than 30 students.
	1	A V . Medicine	reased back and fedament in the	6.6
	100 12 000	The transfer of the state of th	TERRORS MALE TATION IN THE STATE OF THE STAT	The second second
		20 S S S S S S S S S S S S S S S S S S S	a space of the second of the second of the second	
	A-1 Ct		and the second state of the second	(41)
	Arizona State Board for Private	(2) (20) (3) (4) (4) (4) (4) (5) (5) (5) (6)	The state of the s	New program, new/ change of
	Postsecondary	(i) state proportional food 101 200 for a second		location, change of ownership:
Z	Education		regent resistance of the first of the second state of the second	\$500. All fees same since 1996 -
-	Ludcation	\$800	Based on gross tuition revenue \$600-\$2300	A.R.S. Sect. 32-3027.
	1:			
	1 '		ſ	, .
		\$6,000 application for institutions not yet	:	
	Department of	\$6,000 application for institutions not yet accredited; \$3,000 for institutions already	1	t i
	Department of Higher Education	accredited; \$3,000 for institutions already	dienos contratos	
	Department of Higher Education Dept. of Education	accredited; \$3,000 for institutions already accredited.	120, 5800 to 100 100 100 100 100 100 100 100 100 10	
	Department of Higher Education Dept. of Education	accredited; \$3,000 for institutions already accredited:	To the first A track of the	
	Department of Higher Education Dept. of Education	accredited; \$3,000 for institutions already accredited. Because the second accredited by the \$250 and the second accredited by the \$250 and the second accredited by the s	10 Section 5 State 7 O Long Cigig Class 5 State 7 No. 19 Section 6 Section 7 O 1/2, of 1% of previous registration year's gross Idaho tultion revenue	
	Department of Higher Education Dept. of Education	accredited; \$3,000 for institutions already accredited. 5.000 for institutions already accredited. 5.000 for institutions already series are series as a series and series are series as a series are series are series as a series are series are series as a series are series are series are series are series are series are series are series are series as a series are series	to record to the second of the	
EL	Department of Higher Education Dept. of Education	accredited; \$3,000 for institutions already accredited. Because the second accredited by the \$250 and the second accredited by the \$250 and the second accredited by the s	10 Section 5 State 7 O Long Cigig Class 5 State 7 No. 19 Section 6 Section 7 O 1/2, of 1% of previous registration year's gross Idaho tultion revenue	
EL.	Department of Higher Education Dept. of Education	accredited; \$3,000 for institutions already accredited. 5,000 for institutions already accredited. 5,000 entry fee until they begin generating ID gross tuition revenue	to record to the second of the	
il.	Department of Higher Education Dept. of Education	accredited; \$3,000 for institutions already accredited. Source of the second of the s	1/2 of 1% of previous registration year's gross Idaho tuition revenue (min. \$100 and max. \$5,000 - most of 17 colleges and 15% of proprietary max out at \$5,000)	
OL EL	Department of Higher Education Dept. of Education	accredited; \$3,000 for institutions already accredited. Source seems to be the seems \$250 for \$250 fo	to record to the second of the	
EL	Department of Higher Education Dept. of Education	accredited; \$3,000 for institutions already accredited. Source of the second of the s	1/2 of 1% of previous registration year's gross Idaho tuition revenue (min. \$100 and max. \$5,000 - most of 17 colleges and 15% of proprietary max out at \$5,000)	

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Comparison of Private Postsecondary State Fees – January 2010

	 	T		
NEVADA	Commission on Postsecondary Education	Initial \$1500.	Annual Fee - Per student fee - \$4 upon that student's enrollment.	Add new program \$500; Change in ownership \$750.
				Requesting additional approval instate and out-of-state: initial evaluation - \$1,500, Additional Visits or Evaluations \$1,000, Additional Programs (included in
NH	Postsecondary Education Commission	Requesting Initial Approval: in-state and out-of-state - initial evaluation \$3,000; additional visits \$1,000; Additional programs included in visit \$500.		visit) - \$500. complications from Accreditation Site Visit \$2,000. approval of Closed Courses \$500 out of state only. Team member stipends \$750, Chair \$1,000.
New Mexico		Initial \$3,000	.2% of tuition revenue	
ND		Initial authorization to operate: \$2,000	Renewal authorization to operate: \$750	
RI		Initial approval \$1,000		
SC	Commission on Higher Education	.5% of actual or expected gross income of licensed programs (Minimum: \$115 and Maximum: \$5,000)	.5% of actual or expected gross income of licensed programs (Minimum: \$115 and Maximum: \$5,000)	New programs: .5% of projected additional gross income of licensed programs (Min: \$50 and Max: \$2,500)
UTAH	Division of Consumer Protection	initial registration application fee is ½ of 1% of gross tuition income of registered programs expected during the first year, but no less than \$100 now more than \$2,000	1/2 of 1% for previous 12 months tuition income (min. \$100 and max. \$2,000).	
VT		For credit-bearing courses \$2,000; For degrees \$2,500.	For credit-bearing courses \$2,000; For degrees \$2,500.	
	Private and Out-of- State Postsecondary Education Unit	New School Orientation Fee: \$150 per participant – owners required to attend; Flat Fee: Institutions of Higher Educ.: \$6000; Career-Tech. Schools: \$2500	Renewal Fee: Gross tuition >= \$150,000: \$2,500; Gross tuition b/w \$100,000 and \$150,000: \$1,500; Gross tuition b/ \dot{w} \$50,000 and \$100,000: \$1,000; Gross Tuition <= \$50,000: \$500	
	Washington Higher Education Coordinating Board, State Approving Agency for Veterans' Education and Training and			
	Degree Authorization	\$2,000	\$1,000	





Legislative Post Audit Performance Audit Report Highlights

K-12 Education: Reviewing Issues Related to Catastrophic Funding for Special Education

Rejoin Hidalidais

Oglober 2009.

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Audit Concern

2010 Commission members became concerned about the recent dramatic increase in special education catastrophic aid claims Specifically, they were concerned that districts may not have been including the same types of costs when for applying for catastrophic aid, and wanted to know what might happen to catastrophic claims if the law isn't ohanged.

Other Relevant Facts

The Legislature created catastrophic aid in 1994 to keep school districts and special education cooperatives from being financially devastated if they had to serve students with extremely expensive special. education needs. Under current law, the State pays 75% of a รเบ<mark>ิตยกเร</mark>ร special education costs that exceed the \$25,000 threshold.

When calculating catastrophic costs, districts and cooperatives can include all costs—even those costs already covered by special education transportation and teacher aid—which means they are paid twice for some costs

Because they are paid twice for the same costs, we found that, for 100 of the 758 catastrophic (continued on the next page)

AUDIT QUESTION: Why has the number of "catastrophic" special education claims increased in recent years, and how many claims are likely over the next several years?

AUDIT ANSWER and KEY FINDINGS:

- Claims submitted to cover the "catastrophic" costs for very expensive special education students—those costing more than \$25,000 per year—jumped from 276 to 758 between 2008 and 2009, and catastrophic aid jumped from \$6 million to \$12 million.
- Historically, districts submitted claims only for their very expensive students who required full-time teachers, expensive contracted services. etc. The big increase in 2009 occurred mostly because the Shawnee Mission school district decided to prorate costs for all its special education students, even its less expensive ones. In recent years. several other large districts also began prorating costs for their most expensive students.
- If the law doesn't change for 2009-10 and if all districts and cooperatives were to follow Shawnee Mission's practice of prorating costs and submitting all the claims they could, we estimated claims would jump to 5,500 and aid to nearly \$48 million for 2009-10. This worst-case scenario represents a 625% increase over the claims filed in 2008-09.
- Proposed changes to the requirements for qualifying for catastrophic aid—including raising the threshold for qualifying, and requiring districts to deduct the State special education aid they already receive when calculating catastrophic costs, would reduce catastrophic aid claims significantly. The various proposed changes and our estimated results are summarized in the figure on the next page.

We Recommended

We recommended that the Legislature increase the \$25,000 threshold amount, adjust it for inflation in the future, and require districts and cooperatives to deduct the State special education aid they've already received for a student (transportation and teacher aid) when calculating costs for catastrophic aid.

House	Educat	ion Comr	nittee
Date _	3	2-10	
Attach	ment#	6	

Proposed Changes to Catastrophic Aid Requirements and Our Estimated Results Est. 2009-10 Accounts Eliminates Est. 2009-10 Proposed Change: Threshold for Double-Catastrophic Teacher Aid inflation? Dipping? claims/aid per Teacher Scenario #1 5,490 claims No change to \$25,000 \$20.026 no no \$47.7 million current law Scenario #2 1,270 claims \$36,000 (a) \$22,661 House Bill 2606 yes no \$14.2 million Scenario #3 530 claims Eliminate Double-\$25,000 \$23,470 no ves \$3.9 million Dipping (b) Scenario #4 \$56,400 10 claims 2010 Commission (2 times prior year's aid \$23,744 ves ves \$420K per teacher) (c) Scenario #5 \$59.550 10 claims Special Education (2 times prior year's \$390K \$23,746 Directors' Proposal ves ves avg cost per special education FTE) (d)

- (b) Scenario was created by LPA as it seemed a logical extension of the other proposals, but we don't endorse this over any other proposed change.
- (c) This amount is tied to the prior year's special education aid per teacher. For example, the 2007-2008 aid amount per teacher was \$28,200, so the threshold for 2008-09 would be \$56,400.
- (d) This amount is tied to the prior year's Statewide average cost per special education FTE. For example, the 2007-08 Statewide average special education cost for 1.0 FTE was \$29,775, so the threshold for 2008-09 would be \$59,550. Total catastrophic aid would be capped at \$4 million.

Source: LPA analysis of KSDE and district expenditure and revenue data.

Agency Response: The Department of Education agreed with our report.

DO YOU HAVE AN IDEA FOR IMPROVED GOVERNMENT EFFICIENCY OR COST SAVINGS?

If you have an idea to share with us, send it to ideas@lpa.ks.gov, or write to us at the address shown. We will pass along the best ones to the Legislative Post Audit Committee.

Other Relevant Facts (continued)

claims filed in 2008-09, districts and cooperatives received an estimated \$1 million in aid over and above the actual cost of providing special education services for these students.

Regardless of what happens to catastrophic aid, the total amount of State special education aid will stay the same, although less aid will be available to distribute as teacher aid. That's because the catastrophic aid formula only affects how special education funding is distributed, not the total amount of aid available.

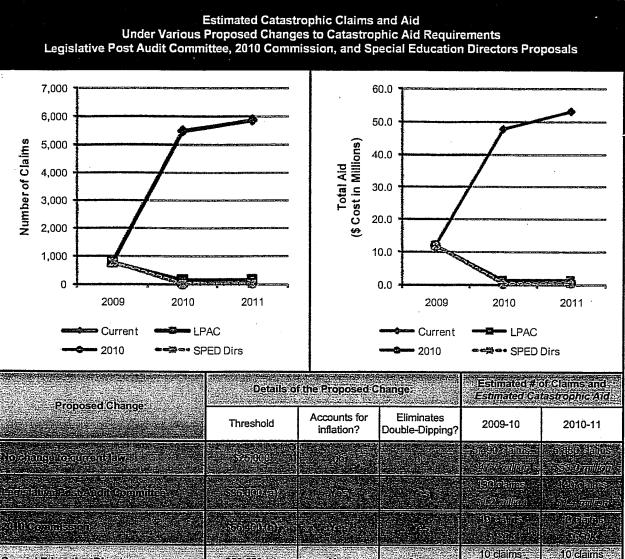
LEGISLATIVE DIVISION OF POST AUDIT

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⁽a) House Bill 2606 proposed the threshold be modified to \$36,000 in 2008-09, and adjusted for inflation in subsequent years.



HB 2409 SB359 HB 2580

(a) The LPAC proposal would increase the threshold to \$36,000 in 2009-10, and then adjust it for inflation in subsequent years.

\$59,550 (c)

(b) This amount is tied to the prior year's special education aid per teacher. For example, the 2007-2008 aid amount per teacher was \$28,200, so the threshold for 2008-09 would be \$56,400.

Yes

Yes

\$390K

Source: LPA analysis of KSDE and district expenditure and revenue data.

Prepared by Legislative Post Audit

Special Education Directors

November 17, 2009

\$420K

House Education Committee
Date 3-2-10
Attachment # 7

SA5358

⁽c) This amount is tied to the prior year's Statewide average cost per special education FTE. For example, the 2007-08 Statewide average special education cost for 1.0 FTE was \$29,775, so the threshold for 2008-09 would be \$59,550. Total catastrophic aid would be capped at \$4 million.