Funding public school infrastructure: An overview of selected impacts and reconceptualization of state aid, with insights from three representative Kansas school districts

by

Kellen James Adams

B.S., Fort Hays State University, 2008
M.S., Fort Hays State University, 2012

AN ABSTRACT OF A DISSERTATION

submitted in partial fulfillment of the requirements for the degree

DOCTOR OF EDUCATION

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Abstract

The present study, *Funding public school infrastructure: an overview of selected impacts and reconceptualization of state aid, with insights from three representative Kansas school districts* sought to provide insights and new possibilities regarding public school infrastructure in the state of Kansas.

The study was conducted in three separate, yet interconnected phases. Phase One provided for an in-depth literature review of past school finance formulae, litigation, and other important historical contexts at both a national level and more specifically within Kansas. Phase Two then sought to provide for an in-depth statistical analysis using common exploratory statistics of the three proposed funding alternatives to the bond and interest state aid formula. Finally, Phase Three provided for a practical application and lived experienced of the proposed alternatives through interviews with three selected school district representatives. Collectively, these three phases provided for a wealth of applicable and otherwise highly considerable solutions to the current funding mechanisms for capital infrastructure in the state of Kansas.

The population for this study included all 286 school districts in the state of Kansas. The data used for the three proposed alternatives was provided by the Kansas State Department of Education and is from the 2015 audited fiscal year reports. The three selected school districts that were chosen for deeper discussion and analysis were USD 446-Independence, USD 490-El Dorado, and USD 491-Eudora.

Results from the study revealed a wealth of insights that are both plausible and considerable for policymakers and legislators. Alternative one, which proposed applying general fund principles to the bond and interest fund would provide for the most assistance to school districts, but represented a straight cost increase to the state. Alternative two, which replaced

property value measures (assessed valuation) with income-based measures (median household income) was cost neutral to the state, with both winners and losers. The final alternative provided for a complete policy shift away from mill levies tied only to districts that had incurred debt and moved towards a mandatory and uniform mill rate across all districts, while also creating a surplus pool from which districts could draw for capital infrastructure spending. The final alternative was again cost neutral to the state with a number of winners and losers, but provided for a means to an end that neither of the other two alternatives provided – an avenue for school districts to obtain capital infrastructure funding that would not require a majority vote by district patrons.

The present study provided both an analysis of the current state of affairs, as well as a challenge to abandon current policy structures and begin to rethink how bricks and mortar within the state of Kansas are funded. The growing backlog of deferred maintenance, as well as the conclusion that the accident of residence will affect a child's educational experience served as the necessary precursors and motivation for the recommendations and conclusions that were provided as a result of this study.

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Dedication

This study and process has truly challenged me in a number of different ways that I will be able to take with me throughout the rest of my career. However, a few very special individuals are to be commended for allowing me to complete this process, and for their love and grace throughout each phase of the study.

First, to God. You were the author and I was simply the pen. Thank you for your grace and mercy as you guided me throughout the entire process. Everything is a gift from you, including the completion of this study and degree.

Second, to my beautiful wife Corinna. I appreciate your patience and understanding as you sacrificed and endured throughout this entire process. This could not have been done without your grace and support.

Third, to Dr. Debbie Mercer. You have been more of a mother to me than anyone else in the world. I am forever grateful for your leadership and love. Further, you continue to serve as an example and role model for me and my career.

Finally, to Maizey Rae and Lanie Jo. You have both laid by my side for nearly every single page that has been written. Many hours of attention have been sacrificed to allow me to finish this. I look forward to giving that back to you now that this is finished.

Preface

As of the time of study completion, I have worked in a total of three school districts in Kansas, while having student-taught in two others. Those districts are as follows: USD-512-Shawnee Mission (student-teacher); USD 497-Lawrence (student-teacher); USD 489-Hays (teacher and coach); USD 326-Logan (PreK-12 Principal & Assistant Superintendent); and USD 490-El Dorado (Executive Director of Fiscal & Support Services). My educational career thus far has led me to three different areas within the state, while also exposing me to both the smallest and largest of districts. Simply put, the diversity of school districts within the state of Kansas is both fascinating and concerning to me. While I certainly appreciate the difference in daily life from Phillips County to Johnson County, I have also witnessed the difference this creates within our schools.

Not long into my career I quickly determined that where a student resided affected a number of things related to the quality of the school and/or district that they attended. While there were certainly differences among schools within the same district, the vast inequities of districts only a few miles apart were unconscionable to me. The accident of residence within the state of Kansas will largely determine just how well a student's educational experience will be, including the quality of his/her learning environment. It is my belief that this is unacceptable – where a student resides should not affect his/her educational experience.

I am of the firm belief that the quality of the physical space (classroom and school) has a direct impact and influence upon the learning environment and subsequently student achievement. As educational facilities are improved, it will only aid in the advancement of student achievement. To this end, my dedication and motivation for this study are revealed – finding a solution to the growing backlog of deferred maintenance in Kansas school buildings

while also attempting to solve the inequities currently associated with the accident of residence.

This study sought to provide some practical alternatives to those issues.

Chapter 1 - Overview of the Issues

Introduction

Scattered across the state of Kansas are 286 school districts ranging widely in geographic size, student population, demographic factors, and location. In the year of record for this study, 491,577 PreK-12 students were educated in 1,324 buildings spread throughout all 105 counties in Kansas (Kansas State Department of Education 2015c). In virtually all instances, local school districts' taxing authority has proved less than adequate to fully fund either school construction or maintenance and improvement without the state's bonded indebtedness mechanism or without state aid to school building operational needs. Even annual maintenance concerns were instrumental in leading to the introduction of state aid to capital outlay nearly three decades ago, although the passage of time has led to whipsawing in the state's enthusiasm for supporting these inescapable investments. The root of the problem has long lain in the high cost of school physical infrastructure and in wide variations in local districts' tax bases, and the consequence has been unmet school facility needs along with frequently large sums of deferred maintenance (Crampton and Thompson 2003). The consequence of both inadequate local tax base and deferred capital projects could be viewed as impactful to learning environments and in many cases has resulted in numerous school buildings in Kansas being significantly beyond their useful life and at times presenting genuine safety and instructional concerns.

All these needs have led to extensive infrastructure insufficiency, last estimated in Kansas at $1.79 billion (Crampton and Thompson 2003, p.16). Authoritative sources have indicated that the expected lifespan of a school building may be shocking to taxpayers' sense of reality, as some buildings are designed to last up to 70 years while others become obsolete in less

than 40 years, with an overall estimated useful average of 50 years (Kowalski 2002). The critical systems life span has been equally shocking, invariably involving high costs for installation, maintenance and repair, and replacement —factors all contributing to the difficult decision to repair, renovate, abandon, or replace aging buildings and systems (True Professionals Inc. 2014).

Under these conditions, most Kansas school districts have been left with only one option — if they judge it politically viable to pursue – i.e., propose a bond issue to borrow tens of millions of dollars to replace, renovate, or repair school buildings. In Kansas, the bond mechanism, i.e., issuing general obligation bonds, has long allowed a governmental entity to engage debt in order to pay for a large project such as a new school, with the bond amortized in the form of an additional dedicated local tax levy. This additional levy can only be laid if a public vote by all eligible district patrons is held and only if 51% or more of voters agree to the terms specified on the ballot.

Unsurprisingly, the relationship between the school district's tax levy dependency and voter approval has invariably resulted in a number of thorny political factors and other constraints coming into play at any time a school district wishes to advance a bond election. Such interrelationships have worsened the significant wealth disparity expressed in Kansas' nearly sole dependence on local taxable assessed valuations (i.e., tax base) characterizing its 286 uniquely situated school districts. Tax base disparity, then, along with voter influence, has been the single most important determinant of school facility availability and quality in Kansas and simultaneously has been the source of greatest frustration for school leaders who often see a strong connection between learning outcomes and school infrastructure. While critics have sometimes claimed that infrastructure linkage to academic achievement is tenuous, the literature contains over 571,000 studies involving school facilities and learning outcomes suggesting a

positive relationship, making the issue of school facility supports an underrated public policy concern (e.g., Coleman and others 1966; Schneider 2002; 21 Century School Fund 2010).

Today, the net sum of such reality begs the question of whether progress is still being made toward equitable provision of school facilities in Kansas, or if historical inadequacies have persisted without steady gain. The first extensive studies of capital outlay funding structures and state aid formula equity alternatives in Kansas occurred over three decades ago (Thompson 1985; Devin 1985), and while subsequent studies have examined and extended important elements of Kansas school infrastructure funding (Joel 1991; Albers 1992; Winter 1992; Hays 1993; Corrick 1995; Kraus 2009; Jordan 2012), the intervening years and recent political turmoil in Kansas continue to raise a current need to review for policy perspective purposes how far the state has come and how much remains to be done.

Statement of the Problem

In mid-2018, there remains a major concern for the provision of equitable capital resources to support the bricks and mortar needs of the 1,324 public school buildings scattered across Kansas' vast 82,277 square miles. Not only are there still notable differences in physical structures depending upon the county or school district in which a pupil resides, there are even noticeable differences between buildings within each district as well. Because school infrastructure capacity continues to be directly tied to local property wealth (i.e., local assessed valuation and resultant tax capacity) and because the bond mechanism still serves as the principal vehicle for constructing, renovating, and maintaining schools, the quality of local instructional centers attended by Kansas pupils continues to be directly tied to happenstance of a child's

residence. Add to this the local voter-dependent ability or lack thereof to pass bond referenda, and the fiscal and physical equity gap risks further inequality.

Purpose of the Present Study

The pioneering state aid formula equity study in Kansas (Thompson 1985), now aged 33 years, examined capital outlay funding structures, tested actual statutory fiscal equity performance using selected statistical measures, and simulated alternative state aid plans applied to all school districts in the state. The study concluded that children in Kansas were entirely dependent on the legally impermissible accident of residence for quality of PreK-12 instructional facilities and that the state should create a grants-in-aid system to better equalize tax base disparities which at the time were in excess of 48:1 ratio (Thompson 1985, where taxable assessed valuation per pupil was $34.04 in USD 499 and $1625.62 in USD 209) under the Kansas school finance scheme that operated from 1973-1991, officially known as the School District Equalization Act (1973) and otherwise commonly known as the SDEA.

Given such study and given the nearby challenge of broader lawsuits and a relatively favorable political climate, soon after in 1992 the Kansas Legislature abandoned the SDEA and replaced it with the School District Finance and Quality Performance Act (1992) commonly known as SDFQPA, a statute under which schools operated until 2015 when it was frozen into a block grant system in response to severe economic distress in Kansas and, to some extent, in the nation. Among SDFQPA's 1992 provisions was introduction of equalized state aid to capital outlay and to bonded indebtedness for public school physical infrastructure purposes. SDFQPA's provisions thus provided aid in inverse proportion to school districts' ability to pay

as defined by differences in local assessed valuation, so that poorer districts received greater state aid than relatively wealthier districts—a key principle in school fiscal equity matters.

Although SDFQPA operated relatively unfettered from 1992 - 2015, critics alleged that the new aid formula was still flawed, and the criticism only rose in crescendo as the state experienced a marked and sustained economic downturn starting in 2008. Over a series of successive years of budget reductions and tumultuous political winds that veered hard right, in 2015 Kansas Governor Sam Brownback and a conservatively realigned state legislature passed into law a new block grant system known as the Classroom Learning Assuring Student Success Act (2015), otherwise known as CLASS, which effectively froze all school aid at 2014-15 levels and functionally disrupted SDFQPA's equalization principles. By early 2016, a lawsuit (*Gannon II* 2016) had already been filed and decided by the Kansas Supreme Court, holding that the CLASS Act had violated the Kansas Constitution (Kansas Constitution 1859b), specifically with regard to equity principles. While the complaint was mostly filed on the general fund state aid formula, it encompassed elements of school infrastructure funding, alleging that aspects of school facilities continued to be unacceptably tied to local wealth variations. Subsequent intervention during the 2017 legislative session, through adoption of Senate Bill 19 entitled The Kansas School Equity and Enhancement Act (2017) otherwise known as SEEA, injected new monies into the state aid formula and restored many elements resembling the old SDFQPA, but by late 2017 the state's high court had again said that the legislature had not corrected all equity and adequacy concerns (*Gannon V* 2017), and ordered the legislature to correct deficiencies under continued judicial monitoring.

While the 2018 legislative session subsequently provided for the addition of over $500 million in new monies spread across five years, a longitudinal reality remained: for more than

three decades Kansas had unevenly marched toward school infrastructure parity, at times

stepping backward via budget cuts and formula school aid reductions based in economic woes

and intractable political conflict. At the same time, relatively few scholarly studies considered

how far Kansas funding for school bricks and mortar progressed from 1985 to 2018. Even more

particularly, no studies examined local impacts of wealth-based capital funding for schools, and

no studies have recently considered the effect of alternative funding approaches. The purpose of

this present study therefore was to provide an exploratory view of these issues in the context of

three representative school districts chosen for their profiles as low, average, and high property

wealth districts.

Brief Overview of Methodology

This study, as an exploratory overview of selected impacts and reconceptualization of state

aid to public school infrastructure in three representative Kansas school districts, was intended to

provide a longitudinal retrospective on what is known about Kansas school facility equity and

adequacy. As such, it reflected on concepts of equitable formula funding changes since 1985 and

examined, on a local scale, the experiences and perceptions of one low wealth, one average wealth,

and one high wealth Kansas school district over the years of SDEA, SDFQPA, CLASS, and the

early days of the new SEEA operation. Finally, it tested selected alternative approaches to state

involvement in capital projects to estimate whether reconceptualization would improve these

districts' fiscal fortunes related to funding school facilities and whether reconceptualization would

perceptually improve those same fortunes, with possible implications for the ballot box — all for

the purpose of recommending funding policy changes for the state of Kansas.

To achieve these aims, the present study utilized state data and descriptive statistical measures to yield estimates of equity performance and utilized interviews to evaluate field perceptions of needed policy changes using a professional judgment model based in the researcher's findings. More specifically, the framework called for reviewing all extant Kansas-based studies involving school infrastructure funding, to be carried out in Chapter 2 through the literature review. The data analysis later in Chapter 4 described and evaluated all Kansas school districts on general fund aid formula-based and bond mechanism dimensions using at least the variables of full-time equivalency (FTE) enrollment, general state aid, general state aid per pupil, general fund budget, general fund state aid ratio, bond debt valuation, bond capacity per pupil, current mill levies for bond debt, current costs to districts, and calculated amounts for new costs to each district and to the state when considering new conceptualizations—all in order to produce an overall facility funding equity performance scorecard for the state of Kansas. The framework next selected and examined three representative target districts in Kansas on wealth-based fiscal and physical features. The author's self-interest was disclosed at this point, as the basis for interest in the study topic arose by serving as Executive Director of Fiscal and Support Services for USD 490-El Dorado, making the author closely familiar with the historical and current operation of capital funding mechanisms and particularly as it currently affected school districts having high taxable assessed valuations and consequently diminished state aid levels through state statutory definition of local ability to pay for school infrastructure. The framework next called for descriptive statistical analysis of the results, namely comparisons of relative equity performance using common school finance descriptive measures including but not limited to range, variance, and other measures of central tendency. The framework then called for practical field development using interviews of these same districts in order to provide an overhead view of lived experience and preferences.

Finally, the study called for Chapter 5 to provide application of a professional judgment model, wherein the author was required to reach expert conclusions and recommendations regarding state policy operation and any supportable changes to either grants-in-aid formula construction or aid formula wealth redefinition. In net sum, the study assessed reality of Kansas school infrastructure funding as recently as 2018; responded to the charge that aid formula construction is vital to facility equity; and considered how assessed valuation may affect the voter profile of any given school district with potential impacts on the quality of pupil academic performance.

Stated differently, the study sought evaluation of the following policy questions, narrowed down to application to Kansas:

1. What is known about equity principles in funding public schools?

2. How do other states fund capital improvements for schools?

3. What is known about Kansas funding for school bricks and mortar across the years 1985 – 2018?

4. Using simulations of impact on school facility funding applied to Kansas today, are there alternative approaches and considerations that should be considered for policy adoption, more particularly:

    a. Is there a basis and benefit to proposing that Kansas provide state aid to PreK-12 school infrastructure by the same method and level of participation as it provides to general fund financing?

    b. Is there a basis and benefit to proposing that Kansas change its taxable wealth definition away from assessed valuation of real property to income-based measures?

c. Is there a basis and benefit to proposing that Kansas restructure PreK-12 school infrastructure funding away from total local control to a system utilizing a uniform statewide tax rate creating a building authority upon which local school districts can draw while retaining local facility enhancement options?

Significance of the Study

National and state media sources have long declared that Kansas is a hotbed of activity regarding school finance woes, both natural and self-inflicted (New York Times 2017a; New York Times 2017b; Washington Post 2017a; Washington Post 2017b; Topeka Capital Journal 2017). The SDFQPA general school aid formula which served Kansas from 1992 until very recently had a profound impact over time, although it was suspended in 2015 and replaced temporarily with the CLASS block grant scheme due to SDFQPA's right-wing political unpopularity which was motivated largely by the desire to gain tighter state control of school aid formula costs related to formula equalization elements. Many features of SDFQPA returned to state law in 2017 as a newly moderate state legislature enacted a new aid formula known as SEEA, but the uncertainty and turmoil remained palpable because the state has continued to face a difficult future in its efforts to recover from dire fiscal straits in its total revenue scheme and as school budgets have been repeatedly cut and as the school aid formula has struggled to regain footing under judicial monitoring for hotly contested fixes to historic and current inequities. It has been unmistakably clear, given a plethora of literature at the national level analyzing the impact of school infrastructure on learning outcomes, that a permanent and sustainable solution for funding schools – and school facilities – has been at the forefront in Kansas – a solution that

not only meets the equity issues identified by the courts, but equally importantly satisfies any adequacy claim so deserving by all Kansas public school children. With fully 33% average of Kansas school bond elections failing over the 13-year period 2002 – 2015 (Kansas State Department of Education 2015b) and at times reaching a failure rate of 80% in a single year (Kansas State Department of Education 2015b, where in 2009-2010 eight out of ten bond elections failed) despite the availability of limited state aid, the problem has continued to be very real.

The recommendations made by this study sought to provide new perspectives not only to school practitioners, but also to lawmakers as they try to work together to rebuild and refine the state's school finance system. It was also the intent of this study to highlight any fiscal and physical disparities that still exist in Kansas, as well as to highlight any differences among school districts. And not unimportantly, this study intended to provide a perspective on continuing unfunded physical infrastructure needs in Kansas as seen through the eyes of boots on the ground.

Limitations of the Study

Research findings within this study were subject to the following limitations:

1. Only Kansas school districts were represented in this study.

2. Accuracy of information acquired from the Kansas State Department of Education and local school district officials was subject to participant and observer error.

3. Selected alternatives to equity formulas were employed in this study. Many other potential solutions may still exist.

4. This study did not attempt any independent formal evaluation of the current status of school facilities in any district. It was assumed and understood that a thorough evaluation of all buildings in all districts would be critical to an action plan going forward.

5. This study did not attempt to causally link changes in school infrastructure funding schemes to outcomes of any bond election.

Definition of Terms

Ability to Pay: A measurement of the capacity, as determined by available revenue generation, for a local district to provide for the expenditures needed in a given fund.

Adequacy: A concept used to determine when exactly the public education financing system has appropriately provided for all PreK-12 students through both its structure and implementation.

Aid Ratio: The quotient of the revenue received through the state aid program divided by the total amount of revenue raised in a given fund in a school district.

Assessed Valuation: The total value of property within the school district boundaries as determined by the county appraiser, assessed annually on January 1st of each year.

Assessed Valuation Per Pupil (AVPP): A determination of district wealth for purposes of equity and other finance calculations. As stated, this ratio is calculated by taking the assessed valuation in a school district and dividing it by the pupil ratio (as determined by physical headcount) for the same fiscal year.

Block Grant Funding: Implemented in fiscal year 2016 by the Kansas Legislature, this form of funding Kansas school districts was an interim solution while the legislature was tasked

with re-writing the school finance formula. This replaced the School District Finance and Quality Performance Act (SDFQPA) enacted in 1991.

Bond and Interest: An allocated fund set up specifically to fund the principal and interest payments of capital improvement projects that have been passed by a school district. The revenue for this fund is generated through an additional mill levy that must first be approved by voters.

Bond Debt Capacity: A measurement of the amount of debt that a district can enter into and be able to pay off in a reasonable amount of time.

Bond Debt Mechanism: The fiduciary means by which a school district is able to issue debt for the purposes of funding a successful bond project.

Bond Election: An election posed to all eligible voters within a given school district's boundaries, administered either at the polls or through mail ballot, to provide permission for the school district to enter into long-term debt obligation. A simple majority vote is required for elections to pass.

Bond Issue: A means by which a district obtains the permission of its patrons to assess an additional levy to pay for capital improvements.

Bonded Indebtedness: The total amount of outstanding debt in a school district that has been issued as a result of completed or in-progress capital improvements.

Bond Referendum: The process in which the opportunity to approve or disapprove of the issuance of new municipal securities is given to the voters within a governmental unit. Generally, an election is required for the approval of any new bond referendum.

Calculated Wealth Per Pupil Index: The ratio of a specified measurement of wealth within a school district relative to the total pupil population.

Capital Funding: The planning for revenues that are specifically raised and expensed for the purposes of providing for the purchase, renovation, or repair of school district assets.

Capital Improvement State Aid: Financial assistance as provided through the State General Fund (SGF) targeted towards providing equity to school districts to help offset the costs associated with capital improvements (bond issues).

Capital Outlay: An allocated fund set up specifically to fund capital improvements with a separate mill levied to local patrons of the respective school district. Since 2013, state law has further allowed for purchases such as: property maintenance (salaries and benefits), equipment for academic uses, computer software, and performance uniforms.

Capital Outlay State Aid: Revenue provide to school districts directly from the state that is deposited into the capital outlay fund. The state aid rate is computed based on the (AVPP) for the district, with lower (AVPP) districts receiving a higher amount of state aid based on the median of all districts.

Cash Basis Law: A method for accounting where expenses for a fiscal period should not exceed the revenues that are made available. This accounting method is commonly used by municipalities, including Kansas school districts.

CLASS: The Classroom Learning Assuring Student Success Act of 2015. More commonly referred to as the block grants, this served as the funding formula for fiscal years 2016 and 2017 for all Kansas school districts.

Cooperative: An organizational agreement between two or more school districts in the state of Kansas for the administration of special education services. The agreement must designate a sponsoring district and provide for a separate fund into which special education services are paid for by the contracting districts.

Correlation: A measurement of the relationship between two or more variables within a particular subset of data.

Count: A measurement of the number of times that a particular variable occurs within a subset of data.

Critical Systems: The particular subsets of a building's infrastructure that provide for the basic and fundamental needs within that structure. These include, but are not limited to: heating, ventilation, air conditioning, lighting, security, water supply, water drainage, telephone and data systems, and computer technology.

Deferred Maintenance: This refers to the concept of capital projects that have been identified as in need of repair, replacement, or renovation, but that have been delayed, generally as a result of a lack of available revenue.

Dependent Variable: A variable whose value depends on that of another.

Equalization: A concept of providing the same (or similar) taxing burdens across districts by helping to offset the disparities created by differences in assessed valuation. Certain funds are equalized through the State General Fund by applying various equalization formulas.

Equity: The idea of providing the same (or similar) opportunities to all individuals across a group by offsetting challenges as necessary.

Experience-averaged: A mill rate based upon the calculated mean of a given range of districts for a specific fund.

Federal Tax Credits: Revenue received from the Federal Government to assist with capital infrastructure debt obligations (often tax-exempt). The two main programs used in the

state of Kansas are the Build America Bonds Subsidy (BABS) and the Qualified School Construction Bonds (QSCB).

Foreign: Any interest, business, or organization that is owned or managed by a non-local entity.

Full-Time Equivalency (FTE): An adjusted total of the physical enrollment for a school district. This sum total makes the necessary prorations for different classifications of students based upon their level of attendance or approved funding capacity.

General Fund: The main operations fund within a school district. Typically, the vast majority of operational-related expenses will be expensed through this fund. A mandatory 20 mill assessment is administered in each school district, with the State General Fund providing the difference between what a district is able to generate and what they are allowed to spend as determined by the Legal Maximum.

Hierarchical Multiple Regression: A framework of model comparison to show if variables in a given study explain a statistically significant amount of variance in the dependent variable after accounting for all other variables.

Independent Variable: A variable whose variation does not depend on that of another.

Infrastructure Funding: The planning for revenues that are specifically raised and expensed for the purposes of providing for projects related to the demolition, reconstruction, or remodeling of school buildings.

Interlocal: An organizational agreement between two or more school districts in the state of Kansas for the administration of special education services. The agreement allows for member districts to jointly perform any of the duties as required by special education law.

Interview: A means by which information is obtained through a question and answer protocol with a selected candidate.

Legal Maximum: An annual spending limit, typically associated with the General and local

option budget (LOB) operating funds that takes into account a number of applicable

factors, mainly transfers to special funds and the calculated Full-Time Equivalency of a

district.

Local Option Budget (LOB): An additional operations fund within a school district. Each

district is allowed to generate the necessary revenue via an additional tax levy and spend

up to 30% of their general fund (33% with the new resolution provided in SEEA). This

same fund will also be identified by the term Supplemental General Fund.

Local Effort: A calculation for determining the amount by which the locally assessed mill levy

within a fund is providing for the revenue that is available to spend within that fund.

Mill: One mill is $1 of property tax levied for every $1000 of assessed valuation.

Maximum: The largest (or equal) value within a given data set.

Mean (Average): Within a given set of values, this represents one type of measurement of central

tendency. This is calculated by adding up all of the values within the data set and then

dividing the resulting sum by the total number of values.

Median: Within a given set of values, this represents one type of measurement of central

tendency. This is determined by first arranging values in order from smallest to largest,

with the result determined by either the middle value (odd numbered set of values), or an

average of the two middle values (even numbered set of values).

Mill Levy: As assessment placed upon all of the tangible and eligible property within a given

fund for purposes of generating revenue by a local entity.

Minimum: The smallest (or equal) value within a given data set.

Mode: Within a given set of values, this represents one type of measurement of central tendency. This is determined by finding the most frequently occurring value(s) after data have been arranged.

Personal Income: A measurement to determine the revenue received by either an individual or household through recorded wages, generally on an annual basis.

Professional Judgment Model: A mechanism for providing a recommendation or conclusion based upon the application of knowledge, skills, and relative experience of professional practitioners within a given area or discipline.

Range: A calculation of the difference between the largest value and smallest value within a set of data.

Regression: A measurement used to determine the strength of the relationship between one dependent variable and a series of other changing variables.

Resource Accessibility: The concept of determining whether all students have equal access to the representative resource pool in a given state.

School District Enrollment: The physical count of students in grades PreK through 12th that are enrolled in a given school district. In Kansas, this count is administered on September 20th (or the next working day) each year.

SDFQPA: The School District Finance and Quality Performance Act of 1992. The funding formula for Kansas school districts from 1992-2015.

SEEA: The School Equity and Enhancement Act of 2017. The funding formula for Kansas school districts from 2017 to today.

Simulation: The production of a model of a proposed situation to allow for the purpose of study.

State General Fund: The primary fund within the state of Kansas budget. Funded primarily through sales/use Tax, as well as income tax, K-12 education within this fund comprises nearly half of the associated expenses in the state each year. School district operating dollars are funded primarily through the State General Fund.

Sum: A measurement of arithmetic, resulting from the total of all values within a given range of data added together.

Tax Capacity: A measurement of the maximum amount of bearable and sustainable taxing burden within a given governmental unit.

Tax Levy: A calculation of the amount of money that is assessed for taxes on a given asset or piece of property.

Taxing Authority: A governmental unit that is authorized by law to assess, levy, and collect taxes.

Unified School District (USD): The organizational and governance structure for elementary and secondary schools in the state of Kansas. A total of 286 USDs exist as of the 2017-18 school year.

Chapter 2 - Literature Review

Foundational Perspectives on the Struggle in School Finance

Brief Origins of Public Schools in the United States

An educated citizenry has been a foundational element of the United States since

inception. Literate family members first reinforced basics of literacy and arithmetic. As more

formal education movements developed, largely around religious affiliation, schooling became

more formalized. The first attempt at any legislation mandating the provision of schools can be

dated back to a statute passed in 1642 in Massachusetts, requiring town fathers to determine

whether children were being taught to read and understand religion, while also receiving

occupational guidance and training (Thompson, Wood, and Honeyman 1994). Cremin (1961)

emphasized that the initial purpose of schools was to prepare citizens for society by reinforcing

core values. Yet, more affluent citizens advocated for private tutors for their children, and others

sent their children to England at appropriate ages for further education for some time.

The immersion of immigrants into many of the nation's urban areas caused major

demographic shifts abroad, and education for morality and self-governance rose to the top as

potential solutions to the impending problems facing the metropolitan areas that boomed from

unprecedented growth (Thompson and others 1994). In the latter part of the 18th century, Horace

Mann and Henry Barnard led the push calling for a uniform public school system. This

movement, known as the Common Schools movement, was rife with one-room school houses at

the outset, and typically students of all ages were educated in the same room by the same

teacher. Families provided support for the school often in the form of housing for the teacher

and small salaries. The first public high school was founded in 1821 (Thompson and others 1994; Monroe 1911).

The school wars of the 1840's led to the decline of funding for parochial schools and essentially eliminated public funding for Catholic schools. By 1870 all states had tax-supported schools (Monroe 1911). Citizens provided for the financial support of schools with the understanding that schools were preparing young adults for a democratic society. The paradigm shift at this time held tightly to the original motivations of moral training and economic productivity, but also ushered in a new emphasis and focus on social reform for justice and equality (Thompson and others 1994).

By 1900, 34 states had compulsory school attendance for students from ages 8-14. By 1918, every state required students to complete elementary school (Thatcher 2017). John Dewey advocated for each student meeting their potential and led a movement to rethink the curriculum and structure of schools. By the 1930's the concept of a progressive education was widespread (Cremin 1961). However, schools remained segregated until the 1954 *Brown v. Topeka Board of Education* decision determining that separate educational facilities were inherently unequal. The Civil Rights movement provided momentum for the desegregation work that consumed many school districts throughout the latter part of the 20th century (Title VI of the Civil Rights Act 1964; Title I of the Elementary and Secondary Education Act 1965; Title IX of the Education Amendments of 1972 1972; Section 504 of the Rehabilitation Act 1973).

The early part of the 21st century ushered in federal legislation known as the *No Child Left Behind Act* (2002) that focused heavily on increasing standardized test scores. Schools and districts throughout the nation found themselves mired in a race to show improved pupil achievement through a demanding number of assessments given at nearly every age level and in

multiple content areas. This increased focus proved to be not only costly, but highly

controversial in the political arena, as new although inadequate federal dollars were allocated to

help schools identified as failing. Further, many districts and schools continued to identify a

growing concern for a lack of needed employability skills by their high school graduates as a

result of increased emphasis on test preparation. By 2018, the *Every Student Succeeds Act*

(2015) guided federal education requirements, with a revised focus on preparation for college

and careers, as well as accountability at all levels.

Development of School Governance in the United States

Federal, state, and local guidelines grew across the years, with current emphasis now

mandating a variety of issues impacting local and state education systems. By 2018, federal

guidelines currently ensured all children access to a free public education (e.g., Education for All

Handicapped Children Act 1975; Individuals with Disabilities Education Act [IDEA] 1990; U.S.

Constitution 1868), with federal funds accounting for approximately eight percent of school

funding (U.S. Department of Education 2017). While the original United States Office of

Education was established in 1867 to assist states in establishing state and local education

systems, expansion continued as the Second Morrill Act in 1890 broadened the Office of

Education to include a federal role in aiding and controlling higher education. The Office, now

known as the United States Department of Education, is currently designed to promote student

achievement and preparation for global competitiveness by fostering educational excellence and

ensuring equal access (U.S. Department of Education 2017).

Yet, while the Federal Government has played a strong policy role in all levels of

education, it has been up to state and local funding to provide the remaining 92% of funding for

today's schools. Further, it has primarily been state laws guiding compulsory attendance ages. Other state guidelines have set forth attendance requirements. By and large, each state has independently designated a larger governing body known as the state board of education (or similar title), with the charge to serve as each state's supreme authority regarding state-level directives and initiatives. States operations have long been generally administered through each state's department of education, working in tandem with a state superintendent of schools to provide for the daily oversight and coordination of a state's various districts.

Very importantly, at the present time local districts under the guidance of an elected local school board also have a great deal of governing authority, with each state varying in size and quantity of the number of school districts, ranging from over 1,000 in states like Texas and California, to only one unified district in Hawaii and in the District of Columbia (Thompson and others 1994). Generally, today each locality is independent with governance by a board of education elected by the respective constituents of that unit. These school boards have been given the responsibility for total school oversight including approving the budget brought forth by school leaders, approving policy, and the hiring of the superintendent who ultimately is charged with leading the day-to-day operations of the district. While in virtually all cases the state is tasked with establishing standards for curricular content, it is still left to local boards to determine how those standards are met. Consequently, courses, activities, and programs have varied greatly from one school district to another. Further, graduation requirements have been heavily influenced at the local level, albeit with at least some minimum state-level guidance. For the most part, the nation has continued to firmly rest upon the premise of local control as it relates to the authority given to school districts for their decision-making.

Development of Fiscal Support for Public Schools in the United States

The evolution and complexity of emerging education systems has also deeply affected the funding of schools throughout the nation. The concern has not been confined to the local level, but has raged at federal and state levels as well. The degree to which each of these entities has chosen to be involved has varied widely. Logically, the development and subsequent improvement of the nation's education system has been directly linked to the commitment of resources. Notably so, local entities have proved to have a much greater vested interest in education than perhaps any other body, yet all evidence and weight of law has continued to points to the establishment of public schools as a state function. The path, however, has been difficult and dissettling as maturation and politics have battled for supremacy.

Local Support for Education

Perhaps nowhere in the development of the United States education system has the battle been more protracted than when dealing with funding for public schools. In fact, prior to 1919 fiscal support for schools was almost entirely a local responsibility (Thompson and others 1994). The next fifty years proved particularly monumental, as a shift in responsibility moved the local share to approximately 40% of total funding. This was primarily attributed to the heightened focus upon state involvement in funding that first began in the early 1920's with the work of scholars such as Henry Morrison and others (e.g., Cubberley 1906; Updegraff 1922; Strayer and Haig 1923; Mort 1924; Morrison 1930). However, while the proportion of funding may have shifted in the localities' favor, increased expectations and rising costs often caused actual spending levels to experience much less of a positive impact (Thompson and others 1994). Although all states have long been free to devise fiscal support structures, most often local

support for education has derived from the taxation of real property located within a locale, oftentimes at a tax rate set or at least influenced by the larger state itself. Yet because of the wide variance in assessed valuation from one locality to the next in virtually every state, large discrepancies in the ability to raise revenue has continued at the local level. As such, local wealth variances have consistently necessitated other outside revenue sources to provide for the funds needed to support growing demands.

Federal Support for Education

Federal involvement for the support of local school systems first dated back to the Northwest Ordinance (1787), which reserved the sixteenth section of each township wherein, as lands were held or sold by the state, all such revenue was to be directed to education. This federal policy flowed from the land grants that were provided by the Federal Government in ways that were meant to encourage westward expansion and resultantly that allowed both the states and territories at the time very wide latitude in the use of those generated lands.

While individual states and local entities have experienced a wide array of involvements regarding the funding of PreK-12 education, it has been the Federal Government that has kept its path more focused. Generally speaking, the Federal Government has focused its efforts in three main areas relative to education, i.e., in support of national defense, higher education, and economic and social justice for disadvantaged populations (Thompson and others 1994). Because of the way in which the Tenth Amendment to the United States Constitution prohibited the direct involvement of the Federal Government in education by leaving it as a state function, federal interaction has been forced through either other authorities or has been limited to indirect influence (U.S. Constitution 1791; Thompson and others 1994). Whether through funds directed

at defense education or through the passage of the Elementary and Secondary Education Act, (Title I of the Elementary and Secondary Education Act 1965; Every Student Succeeds Act [ESSA] 2015) the Federal Government has continued to find informal routes to impacting education.

State Support for Education

As affirmed by the Tenth Amendment to the United States Constitution, education has been held to be a direct responsibility of the state (U.S. Constitution 1791; Thompson and others 1994). While the burden of responsibility historically rested with local districts prior to the era of modern school finance that began in 1920, states have since continued to assume more responsibility and resultantly have shifted the burden away from localities. Reasons for the shift no doubt rested in development of more sophisticated attitudes toward community, and much of the shift resulted from scholarly works and political attitudes that increasingly recognized the insufficiency of inwardly focused parochialism. As a consequence, state involvement in funding and controlling schools took form, with flat grants provided by the states effectively marking the first broader investment in PreK-12 schools and ushering in not only a philosophical shift for responsibility, but also opening the door for state policymakers to begin testing and refining funding structures to best suit their specific needs. Various funding structures were introduced that tested not only local control, but also local capacity and ability to provide revenue. As such, for over a century, states have found themselves mired in a quest to balance the needs as determined by their respective localities with the political philosophies of elected officials and their local and statewide constituencies. In sum, expectations arising from only limited federal involvement and from resultant Federal Constitutional assignment of the state's inescapable duty

to education have all combined with other political and economic pressures to lead states today to provide an average 50% of all school funds (U.S. Department of Education 2017).

Foundational Perspectives on School Finance

When examining the issue of school funding, it was important to first understand where schools have come from. The living history of schools has changed tremendously since the nation was founded, and particularly so within the last century. Moreover, how schools and their organizational structures have been funded continues to see great change as well. By and large, however, one phenomenon that has remained the same through all the changes has been the idea of local control – i.e., schools and/or districts being organized at a local level, controlled by and for the local constituents and their respective school-aged children. Consequently, the burden of funding schools for many decades fell upon local patrons as well. In fact, it was not until 1905 when Elwood P. Cubberley began to study the concept of state aid to schools that the idea of shifting this obligation to the state was looked at more seriously (Jordan 2012).

Defining Funding as a State Duty: Elwood P. Cubberley

Cubberley's work, *School Funds and Their Apportionment* (1906) while not widely supported at the time, gained enormous traction in subsequent decades. Published well over a century ago, his work sought to bring fiscal equity to all children of any given state under the premise that each deserved the same educational opportunities and advantages regardless of where they might reside. Cubberley held that by making financing of public schools a function of the state rather than of the local community where property values varied so widely, the taxing

burden would be more evenly distributed as well as provide for the same resources for each

child.

Such thinking was unprecedented, and in essence Cubberley sought to provide not only a

rationale for why the state should invest into its future via the children of the state, but also to

provide real life recommendations on how to make that happen. Simply put, his argument held

that "the state owes it to itself and to its children, not only to permit of the establishment of

schools, but also to require them to be established" (Cubberley 1906, p. 16). Cubberley then

proceeded to highlight the vast disparities that existed not only from state to state, but also within

states, as per-capita wealth varied throughout the nation; indeed, his work accurately depicted the

vast funding differences that existed at the time across urban, suburban, and rural environments.

He eloquently summarized the dilemma of equal educational opportunity as expressed in fiscal

terms when he said, "Even within the state itself, there will naturally be variations – a large

wealthy city can have more and better schools than can the cities of five thousand inhabitants

throughout the state, and these in turn can have better schools than the rural districts in the same

county." (Cubberley 1906, p. 17). The impact of Cubberley's pioneering work could not have

been more profound, as these assumptions and conclusions regarding wealth disparity and

corresponding educational opportunity impacts ultimately served as the basis for decades of

argument regarding the state's obligation to become involved in school funding.

Defining Inequality in Funding: Harlan Updegraff

Following on the work of Cubberley, Harlan Updegraff released his study titled *Rural*

School Survey of New York State: Financial Support (1922). Using the state of New York as the

basis for his research, Updegraff focused on the growing disparities between the ability to fund

schools in rural areas compared to urban areas, a problem which was becoming more commonplace in the early part of the 20th century. Further, Updegraff eloquently pointed out that the increased expectations placed upon schools, combined with higher demands on the school system itself, had in essence made the cost of doing business higher than it had ever been before. Similar to his predecessor, Updegraff again made a solid case for the many benefits associated with the state's investment into public education.

The conclusions drawn by Updegraff at the time were monumental, not only for the state of New York, but for school funding theory and practice in general. His study revealed among other things "That the present system of state aid does not give sufficient funds to enable the low-valuation districts to support efficient schools upon a reasonable tax" (Updegraff 1922, p. 195). Further, he also pointed out that "the present system of General Aid to union free school districts, villages, and cities totally disregards the relative ability of school districts to support schools" (Updegraff 1922, p. 195). At the time of publication, it was proposed that it would take a 24 percent increase in total expenses to appropriately fund the expansion of an efficient rural school system for the state. Following on that staggering concept, Updegraff was the first to formally introduce the concept of 'power equalization' by proposing a shared effort between states and local communities for the funding of school districts. Different from Cubberley's introduction of state participation, however, was that Updegraff's meaning of power equalization held that the state would provide a constant share of any amount of money a local district chose to spend, with the definition of state constant share being tied to local tax base size—i.e., the lower the local tax capacity, the higher the proportion of state participation. Although radical at the time, concepts related to power equalization such as state assistance based upon local tax

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effort can be readily found in funding formulas across the United States today, albeit never in the open public purse fashion envisioned by forward thinkers like Updegraff.

Defining a Foundation in Funding: George Strayer and Robert Haig

Published in 1923, George D. Strayer and Robert M. Haig constructed a pioneering model of school finance that was the first to introduce the concept of the foundation program. The Strayer-Haig model centered around the concept of defining and providing a minimum uniform education program that was neutral to differences in school district wealth, thus enabling all pupils to have a guaranteed level of education regardless of where they resided. The Strayer-Haig model called for each district across a state to levy a uniform tax that was equal to the level that would be necessary to meet the minimum program standards found in the wealthiest district in any given state (Strayer and Haig 1923). Under this structure, the wealthiest school districts would receive little or no state aid at all, while the poorest school districts would receive the amount necessary to fund a minimum education program equal in quality to that found in the wealthiest district (Jordan 2012). The Strayer-Haig model has had lasting impact, as several states have continued to utilize the concept of the foundation program in their school funding structures (Thompson, Wood, and Crampton 2008; Verstegen 2014).

Defining Educational Need: Paul Mort

Composed during the same time frame and within the same state where Strayer and Haig authored their model, Paul Mort chose to expand upon the concepts of the foundation program. Mort's *The Measurement of Educational Need* (1924) was the first to introduce the concept of the weighted pupil. Mort appropriately detailed the assertion that pupils with certain individual

needs inherently cost more to educate than their peers with lesser needs. Further, he highlighted that differences in expenditures also need to exist based upon not only a pupil's background, but also relating to the size and location of the school district. As such, Mort advocated that state aid provided to school districts should be based upon the individual characteristics of a district and should vary accordingly (Mort 1924). Mort's weighted pupil concept was solidified by the belief that if calculations are made to determine the cost of a minimum education program, different pupils will represent different costs when multiple criteria are used in the analysis (Thompson and others 2008).

Defining the Grand Vision: Henry Morrison

Even more controversial than his predecessors, Henry Morrison introduced a theory that was highly revolutionary for the time period. In his work titled *School Revenue* (1930), Morrison was a trendsetter when he first advocated for a school system entirely run by the state. Morrison's belief was that if the state was responsible for providing for the equal education of all pupils, the state should also then assume full responsibility for both the funding and the operations of all schools. Morrison noted a wide array of funding discrepancies that were present in school districts within a state, pointing to the cause as largely varying amounts of wealth among those districts. His belief was that by the state assuming full control for funding, these differences would be minimized and in some cases entirely eliminated, thus providing equal funding across all districts (Morrison 1930). While Morrison's concepts certainly had some widespread influence across the nation, states have been apprehensive about his recommendations for fear of infringing upon local control for funding of public schools that is so

widely appreciated and valued. To date, Hawaii has been the only state to adopt this type of

funding structure in its entirety (Thompson and others 2008).

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Foundations of Modern School Finance Formula Design
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Evolution and Nature of State Aid Formulas

By and large, the basic school finance structures utilized across the 50 states today have

changed very little since the early 1900's. As described earlier at length, prior to this era

elementary and secondary education was primarily funded at the local level. It was only through

the work of several early pioneers in education finance that a shift to state supported public

education occurred, and those early reform principles have continued to dominate today in all 50

states' school aid schemes.

The brief overview in the last section established a lineage of school finance theory that

produced tremendous impacts leading to 21st century school finance design. The evolution of

school finance from the earliest days was marked in 1642 with Massachusetts being the first state

to pass laws requiring establishment of schools wherein it was required that wages be provided

for a teacher of reading and writing for every town of 50 or more people, while a grammar

school was required in towns with 100 or more people (Verstegen 2011, 1). By 1720, four

different states in the Northeast region of the nation had passed similar legislation, and during

this same time period parochial schools started to spring up within the central colonies and

private academies simultaneously began to emerge in the South. By 1785, the Federal

Government had become involved via Congressional passage of the *Northwest Ordinances* that

helped pay for schools by providing land grants (Verstegen 2011, 1) wherein the sixteenth

section of each township was reserved for lease or rent, with all revenue reserved for the public

schools of each respective township—a reality that continued as the primary source of school

funding until the 1900's.

As seen earlier, it was the proliferation of sound school finance principles that followed

through the work of Cubberley (1906), Updegraff (1922), Strayer and Haig (1923), Mort (1924),

and Morrison (1930) that led to developments now common to school finance, and were often

forced by landmark court cases involving the state's obligation to pay for schooling. In

particular, the nature of modern school finance formulas evolved with growing sophistication

that moved from the earliest form of flat grants-in-aid to today's focus on adequate and equitable

funding – a trend that has continued to be heavily litigated at all levels throughout the nation.

Flat Grant Programs

One of the first types of funding structures utilized in the United States was known as the

flat grant program. This mechanism was first used by states as a way to fund PreK-12 education

programs, but flat grants have since been almost completely phased out as a result of the

inequalities that continue to build as a result of the unmatched local funds allowed in such

schemes. More specifically, flat grants were designed to operate under the premise that districts

would receive state aid payments regardless of a local district's ability to pay for its local cost

share or its actual need. Simply put, flat grants were issued based solely upon a district's

existence, as opposed to any type of calculated merit or need (Thompson and others 1994).

Under a flat grant funding scheme, a uniform amount was provided, typically on a per

pupil basis. Counting of pupils varied, but was generally associated with some type of

enrollment count whether through average daily attendance or a physical count on a set day of

the year. However, the counting of pupils, as well as the subsequent dollar amount per pupil, did

not take into account any type of specific pupil or district needs, but rather were uniformly applied across an entire state. While flat grants often masqueraded as being equitable due to the uniform amount provided to all pupils, this came to be seen as misleading. Because of the flat amount applied per pupil, taxpayers located in poor districts were additionally seen as having an unequal tax burden placed on them in order to achieve the same spending levels beyond the flat grant amount as opposed to their wealthy peers (Thompson and others 1994).

While flat grants certainly served a valuable purpose by launching critical thinking about school funding, the nearly sole benefit came from the fact that they were part of the monumental conceptual shift of having states begin to provide aid for schools. Furthermore, the concept of flat grants did succeed in reinforcing fledgling concepts of equalization under the premise that equity would increase as the size of the grant increased. Additionally, the era of flat grants served as a springboard to support nascent beliefs regarding a minimum education program, as the introduction of state aid shed new and novel light on this need. While there were fully 38 states utilizing flat grants as of the turn of the 20th century, this funding structure largely ran its course as states continued to modify and explore other possibilities (Thompson and others 1994). As of 2014, North Carolina was the only remaining state to report using any type of major flat grant funding formula (Verstegen 2014).

Formula Equalization Plans

Following the rudimentary gains made during the era of flat grants, a second type of funding scheme gained notoriety and was known as formula equalization plans. These types of plans did not come easily however, as they represented a major conceptual shift from that established during the period of flat grants. This type of funding structure sought to additionally

provide equity with regard to taxpayers as well as equity with regard to pupils.   This added

feature of taxpayer equity was to be achieved through providing funding yields for similar tax

effort across all districts in a given state. Formula equalization plans primarily were designed

around three alternative components: a guaranteed tax base system, a guaranteed yield approach,

or a percentage equalizing formulae (Verstegen 2014). All three approaches were variants on the

same principle, i.e., if the state effectively guaranteed an offset to unequal tax bases, all-around

equity would be achieved by putting all districts on an equal footing for building equal education

programs.

A further distinguishing feature of formula equalization plans was that the local entity

was charged with decision-making control regarding setting individual tax rates based upon their

individual desired spending levels. In an extreme form known as district power equalization

(DPE), local school districts literally had the power to unlimitedly increase spending with

accompanying state obligation to fund its corresponding share. In practice, DPE was seldom

legislatively adopted for obvious reasons, but restricted versions became relatively

commonplace, especially during the 1970s. As of 2014, there were no longer any states that

reported using this type of funding structure (Verstegen 2014).

Minimum Foundation Plans

The rise and fall of the flat grant era, combined with the work of Strayer and Haig, gave

way to a third school funding structure known as the foundation school program or minimum

foundation plan. This funding structure was built upon the concept of providing state funds to

local districts based upon a set amount allocated either per pupil or per teacher. The revenue

stream generated by the state was to be a product of a uniform tax rate applied by each local

authority. Property taxes were usually the primary means for funding the local obligation in the form of a mill rate applied to all taxable property, although states were free to utilize any revenue source that suited their unique needs. Minimum foundation plans gained significant traction throughout the latter part of the 20th century, as policymakers appreciated their goal of putting a base educational program and base expenditure level under each district while still maintaining many aspects of local control (Thompson and others 1994).

Like all other intervention plans, the need for a minimum foundation plan came about because the attempt to require a uniform tax rate still resulted in far less revenue in poor districts than in wealthier districts. Minimum foundation plans were thus intuitively named inasmuch as the consequent state's share was seen to represent the difference between funds allocated per pupil (or teacher), known as total costs, and the funds that that could be raised with the mill levy, known as the local share. The distinguishing feature of minimum foundation plans compared to other plans like power equalization, however, lay in that once a foundation was satisfied, generally speaking local districts were permitted to raise additional local funds beyond the state-guaranteed minimum but often were not supplemented by the state. As of 2014, a total of 36 states indicated that foundation programs comprised the sole mechanism for funding elementary and secondary schools, while another ten states indicated a foundation plan as a part of their hybrid plan (Verstegen 2014).

Hybrid Plans

As an accurate generalization, all types of school funding equalization schemes could be grouped into one of two categories: minimum foundation or resource accessibility. Foundation plans have emphasized the minimum concept, while resource accessibility plans have

emphasized constant cost-sharing within whatever limits a legislature might impose through the power of the purse. It has often been the case that no pure form of a funding plan is completely satisfactory, and as a consequence legislatures at times have combined elements to create hybrids of selected aid features. As such, attempts to combine two or more aid formulae have frequently been designed with the intent that each will offset the deficiencies of the other.

Generally speaking, when states have implemented some type of hybrid plan, one aspect of the formula sought to serve as base aid, while the other part was added as a result of some particular policy goal (Thompson and others 1994). Several states throughout the latter part of the 20th century experimented with two or more types of formulas in concert in an attempt to find the right mix of appropriate revenue for their local districts. As of 2014, nine states reported using some type of combination or tiered system for funding schools (Verstegen 2014).

Full State Funding Plans

Somewhat similar to the concept of flat grant programs, full state funding plans were designed to provide for a single source collection and distribution of all needed revenues within a state for their respective school districts. This type of mechanism was first introduced by Henry Morrison in 1930 and was based upon his firm belief that if the state were held responsible for the administration of educational programs, it should also be required to assume full responsibility for all resources. Morrison's argument rested on the premise that full state funding was the only true way to achieve complete equity in both programs and resources.

While mechanisms have varied slightly, typically the state's general fund has served as the primary fiduciary to its respective localities. Across history, states have typically relied upon a uniformly applied mill levy across all school districts within a state. Full state funding plans

have thereby differed dramatically from any other type of plan in the fact that locally raised funds beyond the mandated statewide tax were no longer allowed. Further, because all taxes assessed locally were viewed as belonging to the state, the perception of recapture in wealthier districts has typically loomed large. As a consequence, full state funding plans have never really taken hold primarily due to the lack of political popularity (Thompson and others 1994). Throughout the latter part of the 20th century, only a few states have had structures that would possibly qualify as a full state funding plan, in virtually all cases doing so in a de facto manner as a result of all districts assessing the maximum millage rather than as intentional policy. As of 2014, Hawaii was the only state utilizing a true full state funding plan (Verstegen 2014).

The 50 States' Plans Today

The nation's history has long highlighted shifts in both political support as well as democratic philosophy, and these shifts have invariably shaped the finance structures that fund public schools. While the desirable equity traits of a full state funding plan have been known since Henry Morrison first brought them to light, the fact that only one state has ever adopted the concept has served to highlight just some of the difficulties that policymakers have faced when attempting to improve a state's funding system. Equity has been the continual goal pursued by legislators and school leaders alike, but just how to best go about achieving meaningful equity has invariably led to both the direction and pace of change across the nation. As stated by Thompson "it is at once possible to be on the cutting edge and to be tilting at windmills because nothing will occur before its time." (Thompson and others 1994, p. 233).

States have come a long way from the original concept of the flat grant that pioneered the way toward state involvement in public school funding. Formula equalization plans have also

largely run their course, as only two states relied on such schemes as recently as 2014 (Verstegen 2014). However, many states have since shifted paradigms toward the guarantees associated with the foundation program. As evidenced by the 37 states reporting use of foundation programs in 2014, great value has recently been placed on the ability of those schemes to appropriate aid based on the ability of local districts to meet today's complex and sometimes frustrating policy objectives. When combined with the other nine states reporting a hybrid system, it is evident that many states have held firm to the belief that the state should have some level of obligation, albeit still while maintaining local levels of autonomy as appropriate. Unsurprisingly, very few states still have yet to entertain the idea of shifting all revenue responsibility to the state: i.e., structures that have continued to work toward state-provided equity, while maintaining the coveted local level of control, have passed the test of time.

School Finance in Kansas

Brief Origins of Kansas Public Schools

The state of Kansas was certainly no stranger to the myriad problems associated with school finance formulas. Whether involving the issue of equity, adequacy, or sources of revenue, Kansas saw fundamental and profound shifts in school funding during the 20th and 21st centuries. While a number of landmark court cases played heavily into the revision of such formulas, other factors were instrumental as well. Among these, the burden of responsibility placed on local patrons versus a system provided by the state lay at the heart of the issue. This divide, pitting local control against responsibility assigned to state government has continued to play out in the Kansas political arena every year. Understanding where the state has come from

and exactly how those developmental shifts have occurred was critical to the purpose of this current research study.

Funding Kansas Schools through Time

The Early Days

Funding provided by the state of Kansas for school districts first started in 1937 and was specifically aimed at funding elementary schools. This was made possible through the passage of K.S.A. 72-5009 (Jordan 2012), which created in statute the authority to establish and operate a state system of public education. At the time of passage, 95% of school revenue generated was as a result of local ad valorem taxes. Secondary schools did not receive funding until 1955, with the passage of K.S.A. 72-5702. A third and final funding mechanism was introduced in 1959 with the passage of K.S.A. 72-6403, known as emergency aid. Emergency aid, geared toward grades 1-12, was essentially the beginning of foundation aid in the state of Kansas. The initial contribution in 1955 was $6 per pupil (Jordan 2012). As of 1959, the state of Kansas effectively had three funding mechanisms in place: the elementary and secondary aid structures were intended to provide for a guaranteed amount from the state, while the emergency aid structure served as a basis for foundational per pupil funding (Jordan 2012).

The 1960's brought changes to the landscape of school district organization in Kansas which ultimately impacted the funding structures provided for them. In 1963, the School Unification Law (School Unification Acts 1965) was passed which reduced the number of school districts in the state from 1,600 to 306 (Baker and Green 2005, 2-6). The idea behind unification legislation was relatively simple: reorganize and consolidate many of the rural, non K-12 schools into fewer total school districts in a manner that would consolidate greater geographic areas and

also accommodate a single system of grade levels K-12. Following on the heels of the school

unification law was passage of the School Foundation Act of 1965 (School Foundation Act

[SFA] 1965) under Governor William Avery (Baker and Green 2005, 2-6). The School

Foundation Act was effectively the first state level system for the allocation of aid to public

schools in Kansas.

The School Foundation Act of 1965 (SFA)

The School Foundation Funding Program (K.S.A. 72-7001, 1965) abolished the three

previous aid provisions of elementary, secondary, and emergency aid and replaced them with the

creation of general state aid. This new legislation provided an additional $36 million to public

schools of Kansas, mainly due to the increase in per pupil funding to $760 (Jordan 2012).

Furthermore, two main provisions were written into the act providing for: 1) an adjustment based

on teacher education and experience levels; and 2) a multiplier based upon each district's pupil-

teacher ratio relative to the state average (Baker and Green 2005, 2-6). These limitations in

combination with an annual spending increase of no more than four percent were all targeted

toward assisting smaller rural districts. However, the spending limit proved to work inversely

against smaller districts by allowing those with larger initial budgets to outpace their

counterparts over time (Baker and Green 2005, 2-6).

The stipulations provided by the School Foundation Funding program proved contentious

in just a short period of time afterward. Litigation followed almost immediately with the filing

of *Caldwell v. State of Kansas* (1972), which challenged the constitutionality of the then-current

funding formula. At the heart of the issue were disparities in funding that had been created by

the multiplier used for per pupil funding, essentially putting large urban districts at a significant

disadvantage compared to their small rural peers. In addition was a dispute involving the index that was utilized to calculate local effort, which caused great harm to poor districts located in affluent counties (Baker and Green 2005, 2-6). The Johnson County District Court ultimately ruled in *Caldwell* in favor of plaintiffs, citing a violation to the equal protection clause of the Kansas Constitution. As ruled by the court, the School Foundation Funding program made the educational system essentially a function of, and dependent on, the wealth of the district in which the child resided (*Caldwell* 1972). This decision ultimately provided the political will and pressure that led to passage of the School District Equalization Act of 1974.

The School District Equalization Act of 1974 (SDEA)

The School District Equalization Act (K.S.A. 72-7030 et seq., 1974) effectively established an equalization formula in Kansas that adhered relatively closely to principles of power equalization. With the decision in *Caldwell* fresh in mind, the state legislature sought to eliminate the impact of disparities in property wealth that had become so apparent across the state. The new SDEA also added provisions for five different enrollment categories (Jordan 2012), with each district's enrollment size playing a role in determining the amount of per pupil funding a district would receive (Baker and Green 2005, 2-6).

In addition to the funding awarded on a per pupil basis, SDEA sought to bring into concert spending of similar size districts by establishing new limits on annual budget growth. This idea was grounded in the concept that districts of similar size should spend similarly to each other, with discretionary authority to go above median spending by up to five percent (Baker and Green 2005, 2-6). However, this essentially "led to a ratcheting effect whereby higher funded enrollment categories (small districts) could significantly outpace revenue growth of lower-

funded enrollment categories (large districts)" (Baker and Green 2005, 2-6, p. 3) Adding to this was the unrealistic belief that poorer districts would voluntarily boost their spending to help offset the differences between that of their more affluent counterparts, essentially equalizing by local choice (Jordan 2012).

The SDEA continued to come under scrutiny throughout the 1970's and 1980's with a series of different court filings challenging the constitutionality of the law, with claims specifically invoking the Federal Equal Protection Clause. At the heart of the issue continued to be the idea that an unequal tax burden had been placed upon certain districts as a direct result of their lower property wealth (Baker and Green 2005, 2-6). Efforts to appease the courts by the state legislature would ultimately produce unintended consequences for these districts and ultimately the state. By eliminating spending limits that had previously provided for some equity among similar-sized districts, wealthy districts were instead now free to raise their spending levels with little to no effort, outpacing their peers significantly (Baker and Green 2005, 2-6). The culminating effect was a system that was even more inequitable. The resulting effect was legislative repeal of the SDEA in fall 1991 and the creation of a legislative task force charged with re-writing the Kansas school finance formula.

The School District Finance and Quality Performance Act of 1992 (SDFQPA)

After years of alleged disparities in tax rates and expenditures, the 1992 Kansas Legislature sought to replace the SDEA and successfully did so with passage of the School District Finance and Quality Performance Act (K.S.A. 72-6410, 1992). This new funding formula which became active with the beginning of Fiscal Year 1993, was subsequently in place in Kansas for 22 years. Among other goals, SDFQPA sought to lessen the gaps that existed across the state's districts by

implementing additional controls and calculations into the formula. Among the new concepts was

the definition of a 'pupil' that would continue to evolve over time to reflect attempts for

enrollment accuracy, ultimately affecting the final calculation for full-time enrollment (FTE)

(Kansas Legislative Research Department 2015).

SDFQPA also introduced the concept of pupil program weightings that essentially

inflated the economic value of pupils who needed additional educational resources. The

'Weighted FTE' (WFTE) added an additional sum to the representative number of a given pupil,

so as to better represent their true needs given the challenges they faced. Weightings included:

At-Risk, Transportation, and Bilingual (Kansas Legislative Research Department 2015).

Additional weightings were included to help account for challenges that the district itself (rather

than an individual pupil) may be facing, again with the intent of more accurately reflecting

resources needed. Among these district-specific weightings were: Low or High Enrollment,

Decreasing Enrollment, and Cost-of-Living (Kansas Legislative Research Department 2015).

By adding the multipliers associated with these pupil-specific and district-specific

factors, the WFTE was intended to be the most accurate indication of challenges faced by a

district, thereby tying the necessary resources to them. In fact, a district's legal maximum budget

began to take into account the WFTE as a part of that calculation, with the intent of setting the

expense limit appropriately given the district's needs (Kansas Legislative Research Department

2014). Furthermore, revenue allocation as determined by calculation for State Financial Aid

(SFA) took into account two very important figures: the Base State Aid Per Pupil (BSAPP)

which was then multiplied by the adjusted enrollment as determined by the WFTE (Kansas

Legislative Research Department 2014). Given this, the new SDFQPA sought to implement the

idea of foundation funding in the form of BSAPP, while at the same time providing for a

dynamic aid formula that took into account the individual and specific challenges that any given district faced through the concept of weighted enrollment.

Another important feature written into SDFQPA was the idea that a district could access additional discretionary resources by assessing additional tax levies if the local board of education passed tax resolutions conforming to legislative intent. These included local levies for additional operating expenses via a new mechanism known as the local option budget (LOB). Additional authority was granted to raise revenue for capital outlay for the acquisition of equipment, furniture, and bond and interest for capital improvements of new or existing buildings, and authority was also granted to use LOB funds for wide aims and purposes. The LOB, or more correctly titled the Supplemental General Fund, was not intended to be open-ended—rather, it was capped as a percentage of the district's general fund so as to limit the extent to which local taxpayers could create additional revenue beyond that provided in the BSAPP. Capital outlay as a separate fund allowed for assessment of up to four mills prior to the 2005 fiscal year and eight mills afterward. The bond and interest fund, while not capped at a certain percentage or mill rate, was limited by the idea that local taxpayers must first provide increased tax authority through the passage of a tax referendum.

With regard to capital outlay, SDFQPA sought to provide greater equity for the state's school districts in matters pertaining to annual operating expense for infrastructure, noting the large disparities in district wealth were driving physical differences among school districts. As such, the 1992 legislature wrote into the SDFQPA formula a calculation that provided for district contributions from the state general fund for those less wealthy districts. Importantly, while capital outlay aid was said to be equalized in much the same manner as the district's general fund via SDFQPA principles, capital outlay was capped by a feature in the capital outlay state aid

formula that was based upon a declining scale proportionate to the assessed valuation per pupil of the district. Consequently, state aid was equalized only to the 75th percentile for the lowest wealth district and decreased by one percent for each $1000 incremental increase in valuation thereafter.

For much of the same reasons as equity funding for capital outlay, the 1992 Kansas Legislature also provided funds for capital improvement state aid (Kansas Legislative Research Department 2014). The new bond and interest state aid program divided district aid into two categories: bond referenda passed prior to July 1st, 1992 and referenda passed after that date. Using the same exact formula for both time periods, but simply with a different multiplier, the new equity formula set the median assessed valuation per pupil (AVPP) as a means to establish a baseline for aid. The AVPP was then calculated for each district, rounding to the nearest $1000. For each district above the median AVPP, the aid percentage decreased by one percent, and for those districts below the median AVPP, the aid percentage increased one percent. Bond obligations prior to July 1st, 1992 received a five percent aid supplement at the median threshold, and bond obligations after that date received a 25% supplement at its respective median threshold (Kansas Legislative Research Department 2014). The importance given the large long-term commitments represented by bonded indebtedness was that the figures for determining a district's aid supplement, as well as the median AVPP for the district were to be recalculated each year to account for changes in district property wealth.

The Classroom Learning Assuring Student Success Act of 2015 (CLASS)

In a dramatic shift away from the equity principles that had driven Kansas school finance since the late 1960s, the Classroom Learning Assuring Student Success Act (CLASS) (K.S.A.

72-6463 et seq., 2015), more commonly known as the block grants, repealed the SDFQPA through the passage of House Substitute for Senate Bill 7 (Kansas Legislative Research Department 2015). The CLASS Act sought to not only bring to an end the current equalization formula, but more importantly it sought to serve as an interim solution thereby placing a heightened urgency upon future legislatures to rewrite the entire school finance formula. At the time of passage, the CLASS Act essentially froze general state aid for all districts at Fiscal Year 2015 levels, with instructions to also make effective for Fiscal Year 2016 and 2017 (Kansas Legislative Research Department 2015).

Important to this present study were the adjustments made by CLASS to the capital outlay and bond and interest state aid programs. The CLASS Act recalculated both of these programs to be identical to each other, with the caveat that bond and interest state aid adjustments would only apply to general obligation bonds sold after July 1, 2015. This adjustment to the formula took the lowest-wealth school district (still as determined by AVPP) and applied a 75% aid distribution. State aid was then set to decrease by 1.0% for each $1000 increment in the AVPP (Kansas Legislative Research Department 2015). Of significance was the fact that assessed valuation figures from Fiscal Year 2015 were utilized for purposes of the AVPP, thus eliminating any changes (positive or negative) to a district's local property wealth.

The School Equity and Enhancement Act of 2017 (SEEA)

Turmoil in Kansas school finance did not stop with enactment of the CLASS Act and as a result the state legislature labored under both court oversight and a self-imposed deadline to rewrite the entire school aid scheme. Under such pressure, the School Equity and Enhancement Act of 2017 (K.S.A. 72-5131 et seq., 2017) became law on July 1 of that year through the

passage of Senate Bill 19. Very similar to its SDFQPA predecessor, SEEA again implemented a state school aid funding system based largely upon the enrollment of a district and the subsequent weightings of pupils' various educational needs.   Very similar to the earlier concept of BSAPP under SDFQPA, the SEEA inserted an important factor into the new formula titled Base Aid for Student Excellence (BASE). The initial BASE for the 2017-18 school year was set at $4006, with a proposed $4,128 for 2018-19. The new SEEA law also then set the parameters for how the BASE would be determined in subsequent years by adjusting it according to the average percentage increase in the Consumer Price Index (CPI) for the Midwest region as determined by the three immediately preceding school years. Again, just as with its predecessor, Local Foundation Aid (LFA) was calculated to determine the amount of funds raised locally through the mandatory 20 mill general fund levy. State Foundation Aid (SFA) would therefore be provided to each district to supplement any difference between spending authority and the funds provided through LFA. In essence, SEEA restored the precedent set by SDFQPA whereby a district only needed to assess 20 mills at the local level with the state general fund providing the necessary revenue to supplement the district's remaining unfunded budget authority.

Passage of the new SEEA provided an opportunity for legislators to appropriately seek needed improvements to the previous finance formula that had been in place since 1992. Any needed improvements had only been made more urgent as an adverse result of the two-year moratorium on equalization and growth while the state's school districts were under the provisions of the CLASS Act, which had frozen school budget limits through block grants. Although subject to criticism for unintended consequences, among these new amendments was a provision granting districts the ability to increase the local option budget (LOB) percentage from 30.0 percent to 33.0 percent with a board resolution, subject to protest petition. Additionally,

kindergarten pupils were to be fully funded at 1.0 for the first time in the history of the state. An additional focus on at-risk funds was also implemented that would result in an increase in the multiplier used to provide for additional revenue per qualifying pupil.

The new SEEA restored many provisions from the old SDFQPA, including features relating to funding for capital outlay. Districts were given additional flexibility to include expenditures not previously allowed from the fund, namely utility expenses and property and casualty insurance. The formula for providing state aid to districts for capital outlay returned to the same calculation used under the old SDFQPA, providing 75% aid to the lowest wealth district and using incremental decreases of 1% for each additional increase of $1000 in the AVPP. As for capital improvement (bond and interest) funding, the new SEEA provided new provisions intended to regulate the fund's expenditures in future years. Among these provisions was the added requirement that permission to hold a referendum must be obtained from the Kansas State Board of Education for any districts with less than 260 pupils. An additional provision prohibited districts from becoming eligible for state aid on projects used primarily for extracurricular activities unless deemed necessary by entities such as the state fire marshal or sanctions set forth by the Americans with Disabilities Act (ADA). Lastly, a final new provision limited the amount of new issuances for bond authority by the Kansas State Board of Education to no more than the aggregate amount of bonds retired by districts in the preceding year, and bond and interest state aid continued to utilize the same formula that was in place during SDFQPA, mirroring the provisions set forth for capital outlay state aid.

The Legal Struggle in Kansas

School finance formulas in the state of Kansas have long seemed to be in a constant state of flux by attempting to adapt to not only changing student needs but also to legislative mandates. Critics have complained that when one adjustment is made, it always appears to be at the expense of another group. As formulas have continued to evolve through intended improvements throughout the last century and a half, they have not been exempt from constant legal proceedings. Indeed, the history related to school funding court cases and rulings in Kansas has been long and arduous. Several different Kansas cases have had monumental impacts on the development of the finance formula within the state.

Caldwell v. State of Kansas

The state of Kansas began its long run of school finance litigation with the filing of *Caldwell v. State of Kansas* (1972). The case, filed in the Johnson County District Court, alleged that the School Foundation Program had violated the equal protection clause of the Kansas Constitution. The case was built upon the premise that the quality of a school was a direct result and completely dependent upon the wealth of the district in which a particular child resided. The Kansas District Court ultimately ruled in favor of plaintiffs, putting an end to the School Foundation Act in 1972. This action opened the door for the passage of the School District Equalization Act (SDEA) in 1973.

The decision in *Caldwell* was built upon a belief that pupils should have equal access to opportunities regardless of their location within the state. *Caldwell* challenged the idea behind pure foundation funding – i.e., that per pupil dollar amounts should be the same for all pupils across all districts. *Caldwell* determined that district size, as well as district location, were two

important factors to consider when determining per pupil funding. The ramifications of *Caldwell* were destined to be far-reaching: first by establishing the first in a series of major litigations in Kansas regarding school finance, and second by setting a precedent regarding the importance that equity plays in the funding formula for school districts.

Knowles v. State Board of Education

Just shortly after the *Caldwell* case was decided, plaintiffs in the case of *Herbert Knowles, et al., Appellants, v. State Board of Education, et al., Appellees* (1976) filed in the Kansas Supreme Court for a declaratory judgment against the Kansas School District Equalization Act of 1973 (SDEA). The case was originally filed on behalf of three individual taxpayers and four certain pupils who were enrolled in districts affected by the act, but they were later be joined by 41 unified school districts who sought the same resolution. The complaint alleged that the SDEA violated not only the Kansas Bill of Rights and the United States Constitution, but also the equal protection clause contained in the 14th Amendment of the Federal Constitution. The particular issue raised by plaintiffs was the portion of the aid formula providing for equalization to districts to help supplement funds raised through ad valorem tax revenue. The case was officially filed in January of 1975.

In an opinion filed March 6th, 1976, the Kansas Supreme Court struck down the constitutionality of the SDEA, basing its ruling on issues of both equity and adequacy. In its ruling, the court found that distribution of funds provided under the formula resulted in unequal benefits for a certain 273 districts at the time, resulting in an unequal burden of ad valorem taxes to local taxpayers within those districts. The court also held that the formula failed to provide an education for the pupils within these respective districts on a rationally equal basis with pupils of

other school districts within the state.   Lastly, the court also sided with plaintiffs on the basis

that the SDEA denied equal protection as guaranteed by the 14th Amendment of the United

States Constitution and Section 1 of the Kansas Bill of Rights.

The court noted that the Kansas Legislature was in session at the time of the hearings and

subsequent judgment. As a result, the court set a deadline of July 1st, 1975 to allow the

legislature time to correct the inequalities during the session. Subsequent action by the

legislature repealed and amended various aspects of the SDEA, effective with the beginning of

the next fiscal year. Upon approval of the new law by the governor, defendants again filed a

motion, asking to introduce new testimony and evidence regarding the changes to the 1975

amendments as contained in House Substitute for Senate Bill No. 480. Oral arguments

pertaining to this motion occurred on June 10th, 1975. However, the court refused to hear any

further testimony or evidence, indicating "that the injunction heretofore entered in the above case

should be dissolved and that the above entitled case be dismissed. Cost to defendants." (*Knowles*

1976, p. 274). In effect, the SDEA was allowed to stand with modifications.

Mock v. State of Kansas

The SDEA again came under heavy scrutiny only a few years later with four separate

filings that ultimately culminated in the filing of *Mock v. State of Kansas* (1991)*.* Heard in the

Shawnee County District Court, Judge Terry Bullock moved to consolidate these four different

issues into one final determination. In an unusual maneuver, this ultimately resulted in a pre-trial

ruling that indicated in advance of trial Bullock's intent to declare the SDEA unconstitutional

based upon a violation of not only the state's equal protection clause, but just as importantly

Article 6, Section 6 of the Kansas Constitution. In his written opinion issued in advance of trial,

Judge Bullock indicated that the state had essentially failed in its obligation to make suitable provision for finance of the educational interests of the state. Bullock's ruling made specific note of the idea that each child was to be given an educational opportunity equal to that of every other child in the state and perhaps beyond.

Rather than going immediately to trial, Judge Bullock elected to issue a pre-trial ruling on October 14th, 1991 that effectively allowed the legislative process to begin sooner. Upon issuance of the ruling, then-Governor Joan Finney immediately assigned a task force charged with reforming the state school finance formula. After only a short amount of time, the task force made a recommendation for an equal tax rate across all Kansas school districts that effectively provided for a flat amount of aid for operations. In addition, the task force provided a recommendation for assistance for small rural districts and those experiencing increased numbers of at-risk and English language learners through an adjustment to the general fund.

The recommendations from the task force were sent to the state legislature at the beginning of the 1992 session. By April, the legislature adjourned without passing either of two plans that were proposed. This prompted a warning from Judge Bullock that if no action were taken to comply with the ruling issued in October, schools would be shut down for the fall semester. Operating under a June 1st deadline during the veto session, the School District Finance and Quality Performance Accreditation Act (SDFQPA) was subsequently passed into law. The act was actually a coupling of both finance legislation, School District Finance (SDF), as well as accountability legislation, Quality Performance Accreditation Act (QPA). Through its passage, the SDFQPA created a statewide mill levy set at a uniform 32 mills, with planned increases to 35 mills over the next few years. Furthermore, it established the base state aid per pupil at $3600, which was derived based upon calculations of what the state could afford rather

than what amount would be required to achieve the constitutional mandate and directives established by Judge Bullock.

Through passage of the SDFQPA, a number of different categorical weightings were included that were geared toward providing additional funding for additional pupil supports. Many of these weightings were geared toward specific pupil needs such as transportation, low income, and limited English proficiency. However, what was perhaps the most controversial and influential part of the act was creation of the local option budget (LOB). SDFQPA effectively allowed for the first ever additional local revenue streams that would allow districts the option of assessing an additional mill levy to increase their annual operating budgets. The initial LOB cap was set at 25% above the district's general fund revenue as determined by the weighted pupil amount. Furthermore, the law established a mechanism for the state to provide additional revenue to lower wealth districts, first established at those below the 75th percentile. In effect, the passage of SDFQPA in 1992 established the first form of foundation equity aid provided by the state.

USD 229 v. State of Kansas

Following legislative enactment of the School District Finance and Quality Performance Act, it did not take long until litigation styled as *USD 229 v. State of Kansas* (1994) again challenged on several different causes wherein Unified School District Number 229 (Blue Valley) would later be joined by several other districts, taxpayers, and pupils in a motion filed against the state of Kansas. Plaintiffs challenged the constitutionality of the 1992 legislation based upon the following alleged violations: 1.) SDFQPA infringed upon the authority granted to locally elected school boards to maintain, develop, and operate public schools; 2.) a violation of

the state's equal protection clause; 3.) the act called for an excessive 'taking' of property that was protected by the Fifth and Fourteenth Amendments to the Federal Constitution. In all, a total of four school districts within the state joined together in the case, as each district took issue with a particular element of SDFQPA.

The claims made in *USD 229 v. State* particularly took aim at the low enrollment provision in place at the time that provided additional weighting for districts with less than 1,899 pupils. Blue Valley's attorneys argued that "the record does not contain a rational basis grounded upon education theory for distinguishing between districts larger than 1,900 and smaller schools, especially those districts with an enrollment between 400 and 1,899 pupils" (*U.S.D. No. 229* 1994, p. 236). Shawnee County District Judge Marla Luckert ruled in favor of plaintiffs, indicating that the cutoff for enrollment that was implemented into the low enrollment weighting lacked appropriate scientific evidence to support the statute as written. Within the same ruling, Judge Luckert also ruled that the uniform statewide mill levy would only stand for two years instead of the originally intended four years. Luckert's ruling, however, was partially overturned by the Kansas Supreme Court as it held that SDFQPA was constitutional and did not show evidence of violating equal protection rights granted within the state constitution.

The consolidated action also contained claims made by Unified School District 244 (Burlington), which revolved around the concept of the act's recapture provision, which had resulted in funds raised by the district being used in another district. This concept, known as 'taking' was found in violation of both the Fifth and Fourteenth Amendments of the Federal Constitution, as well as Sections 1 and 2 of the Kansas Constitution Bill of Rights. At the time of the case, USD 244-Burlington was one of approximately ten districts in the state that had local tax efforts that exceeded the district's state financial aid entitlement. The trial court struck down

this claim and sided with the defense, noting "The act embodies a recognition that in the 1990's, the State cannot thrive with a parochial attitude of educating 'our' children; in today's heterogeneous and mobile society each taxpayer benefits or suffers from the quality or lack of quality of the education received by all Kansas pupils" (*U.S.D. No. 229* 1994, p. 271). The court concluded that tax revenues raised above and beyond what USD 244 was legally able to spend were indeed good for the greater cause of the entire state.

Additional claims were raised by Burlington, as well as other plaintiffs, regarding the Uniformity clause as provided by the Kansas Constitution. As stated in the clause "all laws of a general nature shall have a uniform operation throughout the state" (Kansas Constitution 1859a). The issue at hand was raised on the premise of both ad valorem tax levy proceeds as well as the per-pupil weighting system that was implemented with passage of SDFQPA. With regard to ad valorem taxes, the provision allowed for districts that had adopted local option budgets to levy for principal and interest payments on bonds for the financing or redevelopment of projects. The issue raised by plaintiffs was that the provision was not uniform across the state, as several districts had cities with bonds being issued while others did not. The court upheld that while this certainly could be the case, the situation was not a product of either lack of uniformity in the wording or application of the statute. With regard to the per-pupil weighting system, plaintiffs took aim at the differences in revenue received from the state that resulted in different budgets for each district. These revenues were based upon a weighted system for funding that provided for additional revenue as necessary related to the needs of the pupil, but allowed for districts to provide for a similarly situated pupil regardless of their geographic location. Again, the court ruled that the act did not violate the state constitution and was in line with the intended equity-

based mathematical computation that served as the basis for the weightings system that accompanied the act.

Montoy v. State of Kansas

If *USD 229 v. State* represented the first challenge to the new SDFQPA, the second challenge followed closely after with a lawsuit filed on entirely different grounds. Styled as *Montoy v. State of Kansas* (2003), plaintiffs in Unified School District 305 (Salina) were later joined by Unified School District 443 (Dodge City), and 36 individually named pupils in those districts. The central issue raised by plaintiffs in *Montoy* centered around the way in which the funding formula had been structured with regard to the weighted per pupil formula. In essence, plaintiffs argued that the formula particularly favored districts that were both smaller in pupil population and primarily composed of a majority of white pupils. Aside from the obvious equity issues at hand were adequacy-related issues as well, again comprised of claims that the formula discriminated against districts with higher numbers of minority pupils.

Judge Terry Bullock of the Shawnee County District Court again presided over the initial proceedings, which would later be referred to as the *Montoy I case*. In his initial ruling, Judge Bullock sided with the defense and rejected the initial claims raised by *Montoy*, citing specific results derived from *USD 229 v. State*. That case, finalized in 1994, had resolved numerous allegations, namely the claims that both the per pupil weighting scheme and the local option budget violated the equal protection clause of the Kansas Constitution. However, in an opinion filed on January 24, 2003, the Kansas Supreme Court reversed the decision by Judge Bullock, noting that while the reference to *USD 229 v. State* seemed appropriate at the time, the claims made in the *Montoy* case were separate and independent of those rendered in the previous case

(*Montoy I* 2003). Further, the state supreme court found that while enactment of the SDFQPA

had made for suitable provision for the finance of public education at the time, the "issue of

suitability is not stagnant but requires constant monitoring" (*Montoy I* 2003, p. 153).

In the January 2003 *Montoy* opinion, specific reference was made to the criteria imposed

by the legislature that required analysis of a funding formula based upon an evaluation on the

effects of pupil performance. As stated in the opinion, "do the schools meet the accreditation

requirements and are pupils achieving an 'improvement in performance that reflects high

academic standards and is measureable'?" (*Montoy* I 2003, p. 773). Further, in analysis of the

district court's findings, it was determined that the financing formula was not based upon

actualized costs for the education of pupils, but rather based upon previous spending levels and

also included some political compromise (*Montoy I* 2003). The court indicated that the lack of

cost analysis resulted in a distortion of the various weighting factors that had been written into

the formula. As such, the court concluded that "these findings are sufficient to support the

conclusion that the legislature has failed to 'make suitable provisions for finance of the public

school system' as required by Article 6 of the Kansas Constitution" (*Montoy* I 2003, p. 775).

With this ruling, the court sent the issue back to the Shawnee County District Court and ordered

that the case be tried in order to determine if the SDFQPA formula violated the constitutional

rights of plaintiffs (Baker and Green 2005, 2-6).

In the interim period prior to the case being heard in the Shawnee County Court, the

Kansas Legislature chose to take matters into its own hands and commissioned a study to

determine what would be needed to meet the objective for a suitable education in Kansas. The

Legislative Coordinating Council (LCC) called for a study that was eventually titled *Calculation

of the Cost of a Suitable Education in Kansas in 2000-2001 Using Two Different Analytic*

Approaches (Augenblick and others 2002). This study later served as a major reference in subsequent litigation and continued to receive significant attention throughout years of continued analysis of the SDFQPA formula. Major findings of the study were: a.) education in Kansas was underfunded by $853 million; b.) the statewide mill levy should be set at 25 mills; c.) several pupil weightings needed adjustment; and d.) the local option budget should permit districts to raise up to 25% above the revenue generated by the foundation program. The study further added that the foundation level should be studied every four to six years or whenever significant changes to state pupil performance occurred, and in the intervening years a committee should study and determine the annual amount for increase (Augenblick and others 2002).

For the second time in less than a decade, Judge Bullock of the Shawnee County District Court once again presided over the case at hand in *Montoy*. His second ruling, issued on December 2, 2003, stated that the SDFQPA formula was indeed unconstitutional, as it failed to meet the requirements for providing equal educational opportunities. As a result, Bullock's analysis determined that equal protection rights had been violated based upon the belief that equal educational opportunities had not been protected throughout all districts in the state (*Montoy I* 2003). Bullock's ruling struck down the SDFQPA based upon the following issues: a.) previous spending discrepancies that had been found in the School District Equalization Act of 1972 had been continued into the new formula; b.) several weightings in the SDFQPA lacked a rational basis; c.) SDFQPA failed to provide suitable finances as determined by the Augenblick and Myers' study; d.) the structure of the formula discriminated against minority, disabled, and non-English speaking pupils, and as a result violated those pupils' state and federal equal protection rights (*Montoy I* 2003). The district court then chose to provide both the Governor

and Kansas Legislature a chance to provide a remedy by staying its order and declaring that the act would be ruled unconstitutional if not fixed by July 1, 2004 (Long 2017).

Fast forwarding to the 2004 legislative session, legislators chose not to address any of the constitutional deficiencies surrounding SDFQPA that had been outlined in Judge Bullock's preliminary ruling. As a result of this lack of action, Judge Bullock issued a final ruling regarding the *Montoy I* case. On May 11, 2004, Bullock ruled that the SDFQPA formula was once and for all unconstitutional. Included in his final ruling were provisions that must be met in order for a funding plan to be meet constitutional muster (Baker and Green 2005, 2-6). The provisions included:

1.) A structure and organizational form must be developed that enables the public school system to operate in the most efficient manner.

2.) The actual cost of providing every child in the state with a suitable education must be determined and the educational system must be funded accordingly.

3.) A rationale must be provided to explain any per-pupil difference in expenditures.

4.) The developed funding scheme could not have a disparate impact on any class of Kansas school children.

Bullock went on to include other items that were not to be permitted in the revised funding plan. These included geographic weights unrelated to actual cost, any type of funding mechanism that would deprive a school or district of additional funds in which pupils were enrolled who were more expensive to educate, and any type of wealth-based funding options. Bullock decreed that all of these items were to be removed due to the severe impact that was

possible on certain districts in the state. To help motivate the legislature to find a resolution, the court threatened to enjoin public entities from expending money for public education, outside of payments for bond and interest and contractual obligations for capital assets, punishable by contempt (Long 2017).

Judge Bullock's final ruling in the *Montoy I* case was reversed by the Kansas Supreme Court on appeal by plaintiffs. In its opinion filed on January 3rd, 2005, the state high court ruled that Bullock's interpretation of the provisions surrounding SDFQPA were incorrect and found that while the formula was not originally designed with a discriminatory intent, the state of Kansas had still indeed failed in its obligation to provide for a suitable education for all children. This ruling effectively began the subsequent case now commonly referred to as *Montoy II*. The Kansas Supreme Court made its determination regarding a lack of suitability based upon the following findings: a.) The 2002 Augenblick and Myers' study concluding that Kansas had underfunded education; b.) mounting evidence supporting claims that local option budget (LOB) funds were being used to supplant the General Fund rather than serving as a supplement as legislatively intended; and c.) the findings from earlier court proceedings that had revealed the formula was premised on former spending levels and political compromise rather than actualized costs. As a result the court decided to retain jurisdiction and to grant the legislature time to make necessary amendments to the formula. However, the high court's ruling did not indicate the exact corrective actions that should be taken, but rather left those decisions to the legislature.

Following the verdict in *Montoy II*, the 2005 Legislature quickly went to work to find a remedy. In the spring of 2005, the Kansas Legislature successfully passed 2005 House Bill No. 2247 (HB 2247) and 2005 Senate Bill No. 43 (SB 43). Both bills brought various changes to the structure of SDFQPA including: a.) an increase to the base state aid per pupil (BSAPP); b.)

increases to various weighting factors; c.) an increase in the local option budget (LOB) limit; d.) an increase to the capital outlay levy. The net effect of these changes increased total funding to Kansas school districts by $142 million for the 2005-2006 school year (Long 2017). In addition to providing more funding, the legislature also established the 2010 Commission that was assigned to provide oversight for the school finance system and further ordered that the Division of Legislative Post Audit (LPA) conduct a cost study. The latter directive was intended to assist the newly formed commission in determining the actual cost of providing a suitable education in Kansas (Jordan 2012).

Soon after, the Kansas Supreme Court issued its third opinion in the long-running series, effectively known as *Montoy III* (2005). As a result of the action taken earlier to allow the state legislature time to provide for a remedy to the formula, the court's stance was that the burden of responsibility now rested on the state to provide proof of the formula's ability to meet constitutional muster (Long 2017). However, the additional $142 million, the ordering of the LPA cost study, and the development of the 2010 Commission were not enough in the court's eyes. At particular issue from the court's perspective were the changes brought to both the BSAPP and pupil weightings as these measures not only fell short of the expectations outlined in the Augenblick and Myers' study, but also further exacerbated some wealth disparities associated with the local option budget and capital outlay funds (Long 2017). As a result, the state high court declared once again that the SDFQPA formula with the 2005 amendments was still unconstitutional under Section 6 of Article 6 of the Kansas Constitution (Long 2017).

Subsequent action by the Kansas Supreme Court ordered that an additional $143 million be allocated to Kansas school districts for the 2005-2006 school year. The court's requirement brought the total to $285 million, representing one-third of the recommended increase called for

in the 2002 Augenblick and Myers' cost study (Augenblick and others 2002). This action by the

court necessitated a special legislative session in the summer of 2005. During this session,

Senate Bill 3 (SB 3) was passed which provided an additional $147 million, bringing the

combined total to $289 million for the 2005-2006 school year. It was also during this special

session that the legislature commissioned two independent costs studies by the LPA division: a.)

a study to determine the input costs of state mandated subjects; and b.) a study to determine the

costs associated with producing the outcomes as determined by the State Board of Education.

On July 8, 2005, the Kansas Supreme Court issued an opinion that reviewed legislation enacted

both during the regular and special sessions and found that the combined changes met the court's

order. The court once again, however, exercised its authority to retain jurisdiction to allow it to

review further legislative changes in the future (Long 2017).

In an attempt to finally satisfy the constitutional obligations set forth by the court, the

2006 Legislature enacted 2006 Senate Bill 549 (SB 549), providing for significant changes to the

SDFQPA formula. Among those changes were increases to the at-risk weighting factor, the

addition of high density at-risk weighting, addition of non-proficient weighting, and increases to

the cap on the local option budget (LOB) to 30%, rising to 31% for the 2007-08 school year. In

all, these combined changes meant an additional $466 million allocated to Kansas school

districts over the next three years. In its July 28, 2006 opinion, the state supreme court found

that SB 549 had materially and fundamentally changed the finance formula for K-12 schools in

Kansas. And while the changes did fall short of recommended increases as called for in the LPA

cost study, the court found that the changes provided in SB 549 significantly altered the

SDFQPA formula enough to prevent the court from ruling on the constitutionality of the new

statute. Consequently, the court found that the legislature had substantially complied with its

previous orders and dismissed the case, holding that any constitutional challenge to SB 549 would have to be brought forward with new litigation (Long 2017).

Gannon v. State of Kansas

School finance litigation in Kansas entered a new phase only a short while after the final decision in *Montoy*, as in November 2010 suit was again filed in Shawnee County District Court, alleging that the state of Kansas had once again failed to comply with the mandates enacted at the culmination of the *Montoy* decision. The newest lawsuit was based upon the reductions that had occurred to the base state aid per pupil (BSAPP) during the 2010 fiscal year, as well as reductions in state aid for both the capital outlay and local option budget (LOB) funds. Because the initial filing was a request to reopen the *Montoy* case, the district court chose to deny that motion, which subsequently led to the filing of a new case styled as *Gannon v. State of Kansas* (2014). In what would develop into the longest-running school finance court case in Kansas history, *Gannon* ultimately resulted in multiple rulings and appeals, and ultimately additional legislative changes based upon direction of the court.

On the surface, *Gannon* initially appeared to merely be an extension of the *Montoy* decision from 2005, by challenging the base state aid per pupil (BSAPP). However, *Gannon* delved deeper into not only the adequacy of the school finance formula, but just as importantly, the equity principles written into the School District Finance and Quality Performance Act (SDFQPA). At the heart of the issue was the notion that some pupils had been provided with far fewer resources than their peers in other districts. This was based upon the premise that the state aid that had been provided that was targeted for equity had not met the now familiar state constitutional requirements. Even though parents in some districts were ready and willing to pay

more dollars locally, they were limited by the legal maximums written into the state finance formula.

The *Gannon* case challenged two specific funds and the aid formulas associated with them: local option budget (LOB) and capital outlay. In dispute was the way in which assessed valuation per pupil (AVPP) had created a negative re-balancing that effectively limited the revenue generating capacity of lower wealth districts while having little to no effect on higher wealth districts. The gap not only in equity funding but also in total revenue available had continued to widen over the years 2008-2012. While natural changes to property wealth had taken place in various parts of Kansas, the associated equity formula designed to offset these disparities had not kept the differences in check.

On January 11, 2013, the district court issued its ruling rejecting plaintiff claims for equal protection and due process while at the same time finding that the state had violated Article 6 of the Kansas Constitution as a result of cuts to the state aid formula. Further, the court added that there was major disparity that had been created by the way in which state aid payments to capital outlay and the local option budget (LOB) had been reduced. The court called for the BSAPP to increase to $4,492 and for both capital outlay and local option budget (LOB) state aid payments to be fully funded (Long 2017). Both parties eventually appealed the three-judge panel's decision for separate and competing reasons. Two days of mediation were ordered in April 2013 in an attempt to solve the issues at hand, but efforts proved to be fruitless. As a result, oral arguments in *Gannon* began in the Kansas Supreme Court in October 2013 and ultimately resulted in multiple compliance litigations.

The *Gannon I* decision (2014) was reached in March of that year when the Kansas Supreme Court again affirmed the concepts of equity and adequacy as it related to Article 6 of

the Kansas Constitution. The court indicated that the adequacy component test was satisfied "when the public education financing system provided by the Legislature for grades K-12 – through structure and implementation – is reasonably calculated to have all Kansas public education students meet or exceed the standards set out in *Rose* and presently codified in K.S.A. 2013 Supp. 72-1127" (*Gannon* I 2014, p. 1170). With this new definition, the court ordered the case back to the panel of judges who originally heard the case, with a directive to apply the newly defined adequacy test to the current case (Long 2017). In addition, the court also established a new test related to equity, defined during trial proceedings as "school districts must have reasonably equal access to substantially similar educational opportunity through similar tax effort" (*Gannon* I 2014, p. 1175). The new definition was quickly put to work by being tested against the existing funding levels for both capital outlay and LOB state aid. Both funding structures were found to be unconstitutional, and as a result the panel was directed to enforce the newly constructed equity rulings.

The Kansas Legislature again chose to take action to appease the courts and on May 1st, 2014, House Bill 2506 (HB 2506) was signed into law and provided for two important outcomes. The first result of the bill sought to codify the *Rose* standards, which in effect defined the expectations for educational achievement for each Kansas pupil as approved by the Kansas State Board of Education. The second result appropriated an additional $109 million for the LOB state aid, as well as transferred $25 million from the state general fund to provide funding for capital outlay state aid (Long 2017). Initially, the panel affirmed this action in June 2014. At that time, the judicial panel found that HB 2506 had fully funded both capital outlay state aid, as well as local option budget state aid (Long 2017). However, the panel chose not to dismiss the case regardless of the statement that the equity issue had been satisfied at that time.

Not long afterward, the panel issued its second opinion in the *Gannon* case. On December 30, 2014, the panel again reaffirmed the equity ruling from January 2013. While the panel believed that the state had substantially complied with obligations related to both local option budget and capital outlay state aid, it held firm to the original ruling that the finance formula was failing to meet the expectations as established in the *Rose* standards. The panel's conclusion specifically called out the constitutionality of the BSAPP at its then-current level of $3,852. While there was no direct order, suggestions were made to increase this amount to either $4,654 with adjustments to weightings and the LOB or to $4,890 without changes to the LOB. The panel further ruled that payments made for federal funds, KPERS, capital outlay, bond and interest, and LOB funds could not be included in any test for adequacy (Long 2017). In alignment with prior proceedings, the panel chose to once again retain jurisdiction to allow for ability to review any subsequent action by the legislature.

After a series of post-trial motions by both the state and plaintiffs, the Kansas Legislature once again took monumental action that would affect the outcomes of the case. In March 2015, House Substitute for Senate Bill 7 (SB 7) was passed and then signed into law by then-Governor Sam Brownback in April. SB 7 created the Classroom Learning Assuring Student Success Act (2015), which would more commonly be referred to as block grants. In effect, SB 7 completely eliminated all previous school funding structures as established by SDFQPA and further set new aid levels for each school district for the 2015, 2016, and 2017 fiscal years. These aid levels, as originally established in SB 7, essentially froze the amount of general state aid, supplemental state aid, and capital outlay state aid for every-school district at their 2014-15 levels regardless of any changes in pupil enrollment or demographics. The legislature later amended the local option budget state aid formula back to its original 81.2 percentile formula, as well as amended the

capital outlay state aid formula to allow for districts with the lowest property wealth to receive 75% state aid, with a declining scale of 1 percent for each $1000 increase in AVPP that was above the lowest-wealth district. Lastly, SB 7 established the Extraordinary Need Fund with the primary intent of creating a pool of funds for a limited amount of districts needing to petition for one-time assistance. The resulting action again led to a series of motions by both plaintiffs and the state. The culmination occurred in July 2015, with the Kansas Supreme Court finding that the equity and adequacy issues were at different stages of litigation and ruled that the two issues be separated and reviewed accordingly.

Gannon II thus followed after as a byproduct of Gannon I and specifically dealt with the equity portion of the case after its separation in July 2015. In fact, the filing in Gannon II made specific and direct reference to "the operation of capital outlay state aid and local option budget (LOB) supplemental general state aid, as formulated under CLASS, still allowed inequitable distribution of funding among school districts that we had held unconstitutional in Gannon v. State." (Gannon II 2016, p. 4). In effect, the court was still focused on where it left off in Gannon I, trying to enforce and justify the directives given there while under the SDFQPA formula. Gannon II found the court again holding firm that the burden of proof rested with the state to comply with the Gannon I directives, as again the state supreme court found no real evidence to support the state's claims that changes to the formula, specifically those made to the local option budget and capital outlay state aid, provided pupils with reasonably equal access. However, the court held that the legislature deserved the opportunity to remedy the situation and established a deadline of June 30th, 2016. In its ruling, the court indicated "if by the close of fiscal year 2016, ending June 30, the State is unable to satisfactorily demonstrate to this court that the Legislature has complied with the will of the people as expressed in Article 6 of their

constitution through additional remedial legislation or otherwise, then a lifting of the stay of today's mandate will mean no constitutionally valid school finance system exists through which funds for fiscal year 2017 can lawfully be raised, distributed, or spent." (*Gannon I* 2014, p. 74).

Once again, the Kansas Legislature found itself in a situation requiring a court-ordered solution under a tight timeline. As a response, 2016 Senate Substitute for House Bill No. 2655 (HB 2655) was signed into law by then-Governor Sam Brownback in April 2016. HB 2655 provided for reinstatement of the capital outlay state aid formula to its structure prior to the passage of the CLASS act, as the Kansas Supreme Court had indicated throughout the *Gannon I* proceedings that the earlier formula met the constitutional test. Further, HB 2655 amended the local option budget formula to provide for the same equalization scheme found in the newly revised capital outlay formula. One additional piece provided for in HB 2655 was the creation of a hold harmless provision that protected districts that would have otherwise received less total equalization aid in 2016-17 as compared to 2015-16 with the subsequent changes to HB 2655.

Shortly after passage of HB 2655, oral arguments began in the third series of the *Gannon* proceedings. The decision, reached in May 2016, now commonly referred to as *Gannon III*, found that the amendments in HB 2655 were sufficient remedy for the inequities created under the previous capital outlay state aid formula. However, the court further ruled that the new legislation still failed with regard to the local option budget state aid formula. Even after taking into consideration the hold harmless provision, as well as available monies that were allocated with the Extraordinary Needs Fund, the court ruled that the amendments made to the LOB formula had actually widened the gap between property-wealthy school districts and property-poor districts. The court also held that the parts which were unconstitutional could not be separated from the CLASS act, indicating that such action would "do violence to the legislative

intent" (*Gannon III* 2016, p. 43) of the act. With the latest ruling, school districts in Kansas

would continue to face a potential shutdown if a remedy was not found by the end of June.

In response, the Governor called a special session of the Kansas Legislature that

convened on June 23, 2016. After two days of debate, the legislature was able to pass Substitute

for HB 2001 (HB 2001), which provided for reinstatement of the local option budget formula to

its structure prior to the CLASS act. In June 2016, the Kansas Supreme Court found that HB

2001 complied with the equity components as set forth and found that the amended legislation

met constitutional muster. In a decision issued on June 24, 2018, the Kansas Supreme Court

found that while the state had met its equity requirements, adequacy had still not been satisfied.

As of the publication of this present study, the court had retained jurisdiction and the legislature

was given the 2019 session to correct the problem.

School Infrastructure as an Issue for Equitable Concern in Kansas

Past Facility Studies in Kansas

Throughout the course of the last four decades, various studies examined numerous

aspects of school funding within the state of Kansas. Of particular interest to scholars were issues

related to capital infrastructure funding as the state moved from a system of no financial support

for infrastructure in all years prior to 1992 into the complex and expensive realm of aiding bricks

and mortar construction and maintenance under state aid provisions from 1992 forward. The

following studies, while not exhaustive of all school funding concerns in Kansas, shed particular

light on topics especially relevant to this present study.

The Thompson Study 1985

The first work leading to a series of Kansas studies was titled *An Examination of Equity in Capital Outlay Funding in Kansas School Districts: Current Methods, Alternatives, and Simulations Under Three Selected Equity Principles* (Thompson 1985). The study was the first of its kind in Kansas and sought to examine not only the issues surrounding equity for capital infrastructure funding but also to what degree the state should be involved in providing revenue to school infrastructure needs. The study, which examined five alternatives to the current funding method in place at the time, produced results that highlighted disparities related to assessed valuation, among other findings.

The analysis provided by Thompson served as a catalyst for many subsequent studies wherein the effect of accident of residence on the quality of educational facilities was examined throughout the state. Thompson highlighted the fact that depending upon the location of the school and district, the assessed valuation and subsequently wealth per pupil could be far more than enough to adequately provide for the capital infrastructure needs – or inversely could result in severe inequality due to lack of state participation in adequate and equitable funding provisions. Through simulations of the impact of alternative methods of funding school infrastructure, Thompson illustrated how the state's failure to include provisions for capital outlay fund equalization created real equity issues and potential legal jeopardy. Lastly, Thompson's work served to appropriately highlight the need for state support in an effort to avoid over-reliance on the traditional property tax.

The Devin Study 1985

A nearly simultaneous study was titled *Deferred Repair and Renovation in Selected Kansas Public Schools* (Devin 1985). Devin's analysis, which focused on Kansas school districts with enrollments of 1000 pupils or more, sought first to answer questions surrounding the alleged backlog of needed maintenance repair and renovation within these districts. Devin also sought to determine what, if any, correlation existed between the financial characteristics of the selected districts relative to their respective backlogs. At the time of the study, more than $321 million in needed renovations was identified by the districts that responded to the survey request for information.

In addition, Devin's research highlighted a growing disparity in districts' ability to pay for infrastructure needs wherein "The greatest backlog of needed repair and renovation may exist in school districts least able to fund them." (Devin 1985, p. 62). Devin's conclusion was that districts receiving the most state aid to their general fund were also those that possessed the greatest per pupil amounts of needed maintenance, as she pointed out, "The significant relationship found in this study between equalization aid and the percentage of the general fund budgeted for maintenance may have indicated that poorer districts are forced to use the equalized funds for maintenance because of the difficulty of funding maintenance projects with local sources alone." (Devin 1985, p. 63). Devin's research placed yet another emphasis on the need to not only provide equity for the capital outlay fund, but also the importance of the state's involvement in providing the necessary revenues to alleviate over-reliance upon local tax dollars.

The Joel Study 1991

The next study involving capital outlay funding was titled *Opinions of Kansas Educational and Political Leaders Concerning State Assistance to Capital Outlay Financing* (Joel 1991). At the time of the 1991 publication, the state of Kansas was going through a "reappraisal and reclassification processes that raised property taxes for many individuals and businesses" (Joel 1991, p. 141). This process was a result of the state's mandate to appropriately reassess property values, as many homes and businesses had been severely undervalued for many years. Similar to the Devin study in 1985, Joel provided compelling evidence of the growing backlog of deferred maintenance and construction within Kansas school facilities.

Joel's study, which summarized the responses of representative Kansas school district leaders at the time, revealed that capital outlay funding, and specifically equity for that measure of equal educational opportunity, was considered a low priority (Joel 1991). Furthermore, Joel sought to shed light on the growing chances of litigation that appeared imminent for Kansas school districts, in hopes that more notice would be taken. The study also made strong recommendation for engagement of key political and state leaders in the process of not only raising awareness of the need that existed, but also to help be part of the solution. As a consequence of all these studies, it should be noted that Joel's study was published just prior to enactment of the School District Finance and Quality Performance Act that provided many distinct changes in the school finance formula in the state of Kansas.

The Albers Study 1992

Another investigation in the early 1990's regarding capital outlay was a study titled *An Investigation of School Facility Evaluation in the United States with Emphasis on Kansas Since*

1980 (Albers 1992). Albers examined information related to school buildings in Kansas and revealed the extent to which they had been inspected. Albers' study, published immediately after the Joel study in 1991, showcased a nearly complete reversal of ideologies expressed by policymakers. As Albers stated "one year later, recent occurrences suggest the opinions of policymakers have reversed dramatically; in fact, to the point that many legislators are now openly supporting legislation to afford state assistance for school district capital improvement financing" (Albers 1992, p. 124). The dramatic shift in support for the stakeholders referenced in the Albers study era came just after enactment and implementation of the SDFQPA that took effect in July 1992.

However, the Albers study shed light on a then-current funding policy stance that was beginning to lead Kansas in the wrong direction – i.e., proposed legislation at the time based the state's contribution for capital outlay upon current expenditure levels, versus actual need based upon existing conditions of facilities. Further, the same legislation placed the state in a "precarious position of agreeing to share in the cost of capital outlay and debt service without knowing what the total cost might ultimately be." (Albers 1992, p. 125). A particular concern expressed by Albers was the fact that existing facility conditions within the state were widely unknown, thus exposing the state to a commitment that could not even be fully calculated at the time of the proposed legislation. Albers' data provided alarming statistics at the time of publication that fully thirty percent of the state's 1,435 buildings were more than 50 years old (Albers 1992).

The Winter Study 1992

Another study evaluating the funding mechanisms of the 1970's and 1980's, was titled *A Review of Applicable Literature, State Plans, and Court Decisions Concerning School Facility and Capital Improvement Financing – 1967 to 1991* (Winter 1992). Winter's study sought to further examine not only applicable literature related to school finance at the time, but of equal importance to examine both statutory requirements and court decisions and the implications that each of these had on stakeholders involved with capital infrastructure planning. Winter's findings coincided in many respects with the research already developed by Joel and Albers during nearly the same time period. Like his predecessors, Winter again warned against the growing backlog of dilapidated buildings that both the state and nation were accruing (Winter 1992).

Winter's research discerned a trend that had become more transparent over time – i.e., while the need for financially supporting education had been continually present since the 1830's, determining and assigning responsibility for the funding of education had received only a limited resolution at best (Winter 1992). Winter's study confirmed many of the beliefs that had been exposed prior to his time, including the fact that "states in the Midwestern region seem tied to the belief that responsibility for governing school districts lies predominantly with the local boards of education" (Winter 1992, p. 143). The conclusions indicated by Winter's data collection again corroborated the notion that within the state of Kansas, responsibility for funding of the state's school districts, including facilities, rested solely upon the Kansas Legislature (Winter 1992).

The Hays Study 1993

The next study in the series relating to capital outlay was also completed just after passage of SDFQPA. Titled *Analysis of Four Alternatives for the Financing of Public School Facilities in Kansas: Current Method and Alternatives Examined Using the Selected Criteria of Cost, Equity, and Legality* (Hays 1993), the study sought to not only fully analyze the state's capital outlay funding mechanism in place at the time, but to also "identify a cost-effective, equitable, and legal alternative to the present funding mechanism" (Hays 1993, p. 88). Specifically, Hays evaluated alternatives to total local funding in three distinct ways: 1.) the equalization formula that had recently been implemented by the 1992 legislature; 2.) lease purchase; 3.) and full state funding. Each of these three alternatives was evaluated based upon the criteria of cost, horizontal equity, and legality (Hays 1993).

Hays first looked at total cost and compared participation by the state with the local board of education, utilizing a gross total of $1,241,941,488 available in each of the four plans. This evaluation revealed that two of the four alternatives would require entire local participation: total local funding and lease purchase (Hays 1993). While full state funding would shift the entire cost to the state, the equalization formula that had just recently been enacted would continue to place nearly 74% of the burden on the local district's taxing authority. The second component evaluated by Hays was the premise of horizontal equity as determined by resource accessibility, wealth neutrality, and taxpayer equity (Hays 1993). Results of this research found that total local funding did not meet any of the criteria and that the equalization formula only partially satisfied the resource accessibility criterion. In contrast, lease purchase and full state funding met all criteria in all three categories. The third component evaluated by Hays was-legality as determined by literature review, review of case law, and information obtained from the fifty state

departments of education. The intent of studying this particular criterion was to determine to what degree (if any) that statute or regulations had been tested in the courts for each alternative funding scheme. Hays' analysis indicated that total local control and equalization formulas were the only two alternatives that had been tested to date. As she pointed out, the "majority of the court cases have centered around general fund budgets and the issue of equity, rather than specifically challenging capital outlay funding provisions" (Hays 1993, p. 98).

The Corrick Study 1995

Next in series expanded to include understanding of voter behavior during school bond issues. Entitled *Voter Perceptions, Information, and Demographic Characteristics as Critical Factors in Successful and Unsuccessful Bond Referenda in Selected Kansas School Districts: 1988-1990* (Corrick 1995), the primary objective was simple – to evaluate what, if any, major differences existed between those bond issues that districts were able to pass compared to those that had failed during this three-year time period. Among the major findings was the fact that voter perceptions were different in successful and unsuccessful bond elections. Specifically, Corrick noted a difference in the "magnitude of agreement voters hold toward a perception" (Corrick 1995, p. 105). Further, findings from the six districts included in the study indicated a direct correlation between a high level of positive support in successful elections and consequently a high level of dissatisfaction in unsuccessful elections.

Corrick's study also revealed that demographics of the voting population played a pivotal role in the outcome of an election. In addition to voter demographics, she concluded that the amount of information provided by the local board of education was also pivotal to success. Corrick reported that the findings in her study were not in alignment with previous studies,

pointing to a number of potential shifts in voter behavior as a potential cause. A strong recommendation calling for additional research in the areas of voter perceptions and behaviors was evident throughout the conclusion of Corrick's study.

The Kraus Study 2009

Analyzing bond issue voter behavior in Kansas next occurred in a study titled *A Descriptive Analysis of Selected Community Stakeholder Opinions Regarding Potentially Critical Factors in School Bond Referenda Success or Failure in Kansas During the Years 2004-2007* (Kraus 2009). Keying on the findings of the earlier study by Corrick, Kraus sought a better understanding of the opinions of selected district stakeholders who had recently been through a bond election. His research focused on the 72 Kansas districts that had held bond elections during the years 2004-2007.

Kraus conducted stakeholder interviews, revealing six critical themes that he found central to boards of educations' success in passing bond elections in their local districts. Those included: 1.) Know your voters; 2.) Clearly communicate the need for a bond election; 3.) Identify and mobilize the "yes" vote; 4.) Assemble and utilize an active, diverse citizens group; 5.) Present a unified board of education; and 6.) Train speakers to make presentations to community groups (Kraus 2009). Additionally, Kraus's study yielded three supplemental themes that were significant regarding the topic: 1.) Unsuccessful districts in this study did not lose their elections due to lack of effort; 2.) Respondents from successful districts appeared to be more in tune with patrons; 3.) Every district was unique.

Throughout his study, Kraus emphasized the importance of a unified board of education throughout the entire election as a critical element to the potential success or failure of the

project. Results also highlighted the need for districts to focus upon intentional and targeted communication and public relations strategies throughout the course of the entire bond campaign (Kraus 2009).

The Jordan Study 2012

Several studies in Kansas addressing broader school finance issues have also included some analysis of school infrastructure funding themes. Jordan's work titled *A Longitudinal Study of Selected Impacts of the School District Finance and Quality Performance Accreditation (SDFQPA) Act on Representative School Kansas School Districts, 2002-2011*(2012), was written as a follow-up to the work first conducted by DeBacker (2002) but intended to further analyze the effects of the state aid formula in a different time period. As noted by Jordan, the two studies in essence provided a two-decade analysis of the school finance formula and its effects on school districts in Kansas. Jordan's study was broken into two phases: 1.) Fiscal and pupil performance variables to determine the fiscal health and vitality of the representative districts; and 2.) survey and interview data collected from those representative districts to clarify and augment the data gathered during the first phase (Jordan 2012). Jordan's study utilized decile analysis to analyze districts in four categories: poor, below average wealth, average wealth, and wealthy. Jordan's findings revealed that legislative adjustments made to SDFQPA during the time period 2002-2011 had indeed increased the level of fiscal resources available to districts except as school infrastructure was concerned.

Although primarily focused on general funding financing impact, Jordan's study examined variables including capital outlay per pupil, bond and interest per pupil, and construction or remodeling of school facilities.   With regard to capital outlay per pupil, Jordan

found that "capital outlay resources accessed were in fact impermissibly related to the wealth of the school district" (Jordan 2012, p. 139). Jordan noted that capital outlay funds and revenue generated followed similar trends associated with the local option budget – i.e., higher wealth districts were able to utilize the funds to a much greater capacity. With regard to bond and interest per pupil, wealth-based trends were also noticed, most noticeably in average wealth districts who encountered the greatest increase in mean and median bond and interest funds per pupil (Jordan 2012). However, as with capital outlay, Jordan noted that the provisions for equalization had been removed during the time period of his study, namely 2010. He further added that factors such as local desire and financial capacity could be impacting a district's ability to acquire bond and interest funds (Jordan 2012). Lastly, Jordan analyzed the prevalence of construction and remodeling of school facilities by decile and noted that low-wealth districts had engaged the second-most remodeling projects during the time period (Jordan 2012).

The significance of Jordan's work suggested a contradiction to commonly held beliefs regarding the ability of low-wealth districts' ability to construct buildings due to availability of state aid to capital funds. However, Jordan emphasized the importance of additional research in this area to study the relationship of equalization provisions and the potential effects this had upon districts' ability to construct or remodel facilities (Jordan 2012).

The Crampton/Thompson National Facility Needs Assessment 2003

A comprehensive look at PreK-12 facilities across the entire nation took place via Crampton and Thompson's analysis entitled *Saving America's School Infrastructure* (2003). The study focused not only on research related to educational fiscal policy, but also provided some very practical directives and advice for school leaders and policymakers as they attempt to

find a balance in providing for school infrastructure funding. At the time of publication, their research quantified a backlog of deferred maintenance and unmet infrastructure needs that had ballooned to an alarming amount by 2003. The entire sum across the fifty states had grown to $266.1 billion (Crampton and Thompson 2003, p. 16), up from the U.S. General Accounting Office (GAO 1995) estimate of $112 billion only eight years earlier. The research appropriately highlighted the abysmal state of affairs faced by the nation as a whole, as well as appropriately set the focus on how school facility quality plays into overall pupil achievement.

The Crampton and Thompson study highlighted the implications that school leaders face at both the urban district level, as well as rural level as it relates to the planning and implementation of financing structures for capital facilities. Furthermore, it provided practical advice and suggestions regarding the importance of technology and providing for students with disabilities as it relates to the over-arching issue of school infrastructure planning. However, the underlying theme throughout the entire study should not be overlooked – the fact that support, as well as methods of funding for physical infrastructure has lagged far behind all other progressive areas of education, thus putting the state of the nation's school facilities in a precarious position relative to the expectations of the 21st century learning environment.

Crampton and Thompson concluded by summarizing their recommendations for a sound school infrastructure funding system based upon six core principles. Those principles included: a.) equity; b.) adequacy; c.) efficiency; d.) accountability; e.) stability; and f.) parity. The call to look at school infrastructure with the same light and level of importance was noted as they underscored how "a sound infrastructure funding system must reflect these principles in the same manner and extent that they are included, evaluated, and tested in general fund financing." (Crampton and Thompson 2003, p. 243). As they further indicated, there is compelling evidence

throughout much of the research that all three levels of government (federal, state, and local) have a role to play in providing for a solution to the issue of the large backlog of deferred maintenance that continues to grow each day. Lastly, they made a strong call to provide for linking research on positive educational outcomes to the quality of facilities as a means to accomplish the much needed support and justification for reform in this area.

Kansas State Department of Education Facility Data Collection 2018

A contemporary holistic view of school buildings across the state of Kansas can be best summarized via recent information provided by school districts in their annual data reports to the Kansas State Department of Education (KSDE). These statistics have begun to provide a wealth of information related to the current status of school infrastructure across all 286 school districts. The data identified here were all obtained from the various reports made available through KSDE's *Data Central* (Kansas State Department of Education 2017b) portal. It should be noted that the data contained in this present study were limited solely to buildings that are associated with school districts not including special education interlocals or cooperatives.

As of the 2017 reporting cycle, there were a total of 2,841 operational school buildings within the state of Kansas, when disaggregating by those classified as public schools. The average age of those buildings was 43 years old, or having been constructed by 1974. Median age for the state's buildings was 45 years old. The oldest registered building was constructed in 1829, while several buildings were recently completed in 2017 (Kansas State Department of Education 2017a). When looking at data disaggregated by specific building level, the state held a total of 353 high schools, 204 junior high/middle schools, and 750 elementary buildings. Additionally, another 97 buildings were registered as either a special school, day-care unit for

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pre-elementary, or other type of unit. The state also held a total 1105 buildings registered as one of nine different types of special education programming related structures. Further, there were 318 buildings associated with one of five different types of early childhood education. Lastly, all 286 school districts had a registered central office building (Kansas State Department of Education 2017d).

The Present Study: Impacts of State Aid to School Infrastructure in Kansas

How Kansas Funds School Infrastructure Today

Under the block grant formula that recently ended in Kansas, both capital outlay and capital improvement state aid were funded as a flat grant formula. Although the block grant was promoted as continuing many of the same elements of the highly equalized SDFQPA with some slight modifications, in reality those modifications were merely a lowered percentage rate at which the multiplier kicked in, thus giving less aid to all districts below that cut line. Although the block grants ended in 2017, the residual effect was sizable and of interest and impact to this present study.

Throughout the long history of school funding in Kansas, both capital outlay and capital improvements primarily were funded through local tax millage approved by local boards of education. The system is effectively the same today. Currently in 2018, state statute sets a maximum of eight mills for capital outlay, assuming a school board has passed an enabling tax resolution without successful protest petition. Capital improvement currently does not have a limit on the amount of mills a district can levy, but rather is limited by the total maximum amount approved by voters. Due to the relationship of assessed valuation to the amount of revenue generated at the local level, district wealth (as determined by local assessed valuation) can still cause great disparities among districts in Kansas with regard to their ability to raise

revenue for either of these two funds. The state aid program enacted in the 1992 SDFQPA law sought to remedy that situation through various mechanisms, although the recent block grants frustrated that equity intervention. In contrast, the new 2017 SEEA sought to restore the balance. At the time of this writing, Kansas has restored a level of equalization to all areas of school district budgets, so that school districts seeking to engage in infrastructure projects can turn to any of several methods of revenue generation: cash basis, lease/loan, the bond mechanism, state aid programs, and federal programs.

Cash Basis

The longest standing method for funding capital projects of any type was simply to pay from cash reserves. This method required either a total cost low enough for cash reserves to cover or the delay of a project until such time that the necessary revenue had been raised. Currently, Kansas statute allows excess capital outlay authority (i.e. capital outlay fund balances) to accumulate across fiscal years. In essence, a school district in Kansas could maximize the revenue generated each year by assessing up to the allowable eight mills and could allow the revenue to function as an unlimited sinking fund. An obvious advantage to this method is that a district is able to avoid any debt and instead rely upon local taxing authority. An obvious disadvantage is that this assumes the project cost is either small enough or the project can be delayed long enough for cash reserves to cover the price. This method also faces uncertainty about whether local patrons will support a higher mill rate to help build a cash reserve.

Leases/Loans

A second and more recent method for funding capital projects has involved the concept of a school district entering into short-term obligation loans or leases. These mechanisms have been most commonly financed through a private vendor who has been awarded the project and who has a program in place for districts that need to utilize this option. These programs often charge a nominal interest rate to the district, and may even waive interest charges in certain cases. Further, payments are generally made in an annual or semi-annual structure with no prepayment penalty. When setting the amortization schedule, payments are kept within a reasonable and achievable amount that can be funded entirely through the district's capital outlay account, often by simply earmarking the prescribed amount from the capital outlay fund each year. The advantage to this program is that the project can be completed prior to having all funds available. Additionally, the district is able to make the subsequent debt payments with only a minimal finance charge. The disadvantages to this approach have included the idea that the district is entering into debt obligations and simultaneously avoiding the intent of referendum, as well as the increased pressure and obligation on capital outlay fund balances. Lease/loan programs have been utilized at times by Kansas school districts.

The Bond Mechanism

The third and likely most widely used funding mechanism for major capital projects has long been bonded indebtedness through general obligation bonds. This financing structure has proved to be both practical and sustainable throughout the history of capital projects across the nation, especially when the project involves construction of new buildings. In order for a district to issue bonds, it must first hold an election typically seeking a simple majority approval by all eligible voters residing in the district. School bond elections must also specifically state the

maximum amount of bonds to be issued, as well as the purpose for the proceeds. While some bond elections are held in conjunction with other area/state or national elections, others are conducted via mail-in ballot. Bond elections are often preceded by a bond campaign in which the district and its officials advertise and advocate for the purpose and rationale behind the requested project. Highly state-specific, bonding has been the primary method for Kansas school construction and renovation and major maintenance.

Upon successful passage of a bond election, the district enters into long-term debt obligation, ranging from as little as ten years to as long as twenty-five years in some cases. In order for Kansas districts to service the debt obligation, an additional mill levy is assessed through the bond and interest fund. An amortization schedule is set with the intent of keeping the mill levy relatively constant throughout the term of the bond, regardless of market changes in principal and interest payments. This specific mill levy is assessed against all taxable assessed valuation in the school district.

The historical advantage to engaging general obligation debt has been that the district is able to immediately construct, remodel, or renovate projects of substantial scope and cost. Further, because of the way in which the bond proceeds are issued nearly immediately after the election, districts in some states have been able to capitalize on additional revenue through reinvestment of idle funds prior to beginning payments to vendors. Additionally, districts have enjoyed less reliance upon the capital outlay fund as a result of less future repairs and maintenance upon conclusion of the new construction. Perhaps the most obvious disadvantage, however, has been that the ability to move forward with a capital project first rests in the hands of voters, as well as the obvious reality that the district must now continue to assess the additional mill levy throughout the lengthy term of the obligation.

State Aid Program

Many states have also offered formula aid to school facility projects. While not a sole method, the state of Kansas has offered aid to school districts since 1992, for both capital outlay and bond and interest. Generally speaking, while Kansas districts never generated a majority of required revenue from the state aid program, the district has supplemented local funds raised through the local mill levy dedicated to debt service. As mentioned previously, state aid programs were conceptually designed around the concept of distributing aid to districts based upon need, as determined by their wealth through a calculation of various factors.

In Kansas, the state-provided proration for bond and interest aid since 1992 has been based upon the same exact formula as that for the capital outlay aid program. As a result, school districts have often found that the aid proration to the capital outlay fund either matches or is very close to the proration provided to the bond and interest fund. Exceptions have only existed in isolated cases involving districts that consolidated. Currently, both state aid programs are calculated based upon how districts rank in their assessed valuation per pupil, providing for 75% of funds beginning with the lowest wealth district and decreasing in assistance as district wealth rises, by one percent for every $1000 increase in AVPP. The obvious advantage to this program has been that these monies are provided entirely from state coffers and are only limited to proration as provided by the formula or the amount of millage assessed by the district. The disadvantages have included required district participation that determines the amount of aid. Significantly, for many wealthy districts, this program has provided little or no state aid whatsoever.

Federal Programs

Finally, all states historically have had access to a menu of federal aid programs for districts to consider in support of local infrastructure projects. Like all federal aid, these aid programs have been targeted toward certain demographic populations, geographic areas, or otherwise have very specific requirements. As a result, districts often may either not have qualified or simply may have chosen not to commit the extra resources and time required for qualification. For qualifying districts, these programs were targeted for assistance with the interest portion of debt payments, thus increasing the district's contribution toward principal reduction. As a result, qualifying districts have often been able to exercise less local taxing authority through the bond and interest mill levy, to the benefit of local patrons. As a result, districts were able to advertise a lower required mill rate during the bond campaign, even as the value of authorized sale of bonds remained the same. Several Kansas school districts have been able to take advantage of such federal supports.

The Present Case of Low Wealth District USD 491

The present study was designed to consider school infrastructure needs, concerns, and opportunities through the lens of representative wealth school districts in Kansas. The low wealth district chosen for this study, as determined by 2015-16 AVPP, was USD 491 – Eudora. USD 491 officially formed on July 1st, 1966. The district currently lies entirely in Douglas County in northeast Kansas, with all buildings located within the city limits of the town of Eudora. USD 491's district boundaries encompass 53.0 square miles. The 2015-16 assessed valuation (year of record, all funds) for the Eudora school district was $59,647,015. In 2015-16, the district's FTE was 1662.8 (Kansas State Department of Education 2015a). The median

household income for patrons residing in USD 491 was $65,948 (National Center for Education Statistics 2017a). The average home price for dwellings located within the district boundaries was $154,000 (National Center for Education Statistics 2017b).

Brief Local History, Needs, Solutions, and Shortfalls

Within the last twenty year period, the Eudora school district held a total of two bond elections, with both passing for an aggregate amount of $61 million (Kansas State Department of Education 2015b). The district currently has a total of three instructional centers: one high school (2003), one middle school (1995), and one elementary building (2009) (Kansas State Department of Education 2017a). All school buildings within the district are still within the early stage of their useful life. District enrollment has shown a very moderate and steady rise within the last ten years, with an increase average increase of approximately 34 students per year (Kansas State Department of Education 2017c). At study time, all buildings were currently below capacity. Consequently, USD 491 represented a good case for this present study as a typical size school district in Kansas, having a low assessed valuation, while being located in the most densely populated area of the state. Further, evidence suggested increasing enrollment trends warranting consideration and planning for future infrastructure needs. Lastly, the district was comprised of a building composition that is very representative of districts within Kansas: one building at the senior high, middle school, and elementary levels.

The Present Case of Average Wealth District USD 446

The average wealth district chosen for this study, as determined by 2015-16 AVPP, was USD 446 - Independence. USD 446 officially formed on July 1st, 1966. The district currently

lies entirely in Montgomery County in southeast Kansas, with all buildings located within the city limits of Independence. USD 446's district covers 210.9 square miles. The 2015-16 assessed valuation (year of record, all funds) for the Independence school district was $114,454,227. In 2015-16, the district's FTE was 1930.0 (Kansas State Department of Education 2015a). The median household income for patrons residing in USD 446 was $43,431 (National Center for Education Statistics 2017a). The average home price for dwellings located within the district boundaries was $77,700 (National Center for Education Statistics 2017b).

Brief Local History, Needs, Solutions, and Shortfalls

Within the last twenty year period, the district held a total of three bond elections, with only one of those passing for an aggregate amount of $45.1 million, with another $41.8 million in failed referendums (Kansas State Department of Education 2015b). The district currently has a total of four instructional centers: one high school (1953), one middle school (1922), and two elementary buildings (1991, 2011) (Kansas State Department of Education 2017a). Two buildings within the district are well beyond the end of their useful life, another is approximately halfway through its lifespan, and one was recently built. District enrollment has shown a very moderate and steady rise within the last ten years, with an increase average increase of approximately 19 students per year (Kansas State Department of Education 2017c). At study time, all buildings were currently below capacity. Subsequently, USD 446 represented a good case for this present study due to enrollment being within a similar range to other districts chosen in this study. Additionally, the district had experienced both enrollment declines and more recently, enrollment increases that provided for noteworthy approaches to planning for bricks and mortar needs. The district finds itself situated away from any major metropolitan areas in

the state and had an average assessed valuation. The Independence school district was also comprised of a building collection typical of many Kansas school districts.

The Present Case of a High Wealth District USD 490

The high wealth district chosen for this study, as determined by 2015-16 AVPP, was USD 490 – El Dorado. USD 490 officially formed on July 1st, 1966. The district lies entirely in Butler County in south-central Kansas, with all buildings located within the city limits of El Dorado. Unique to the situation was that approximately one-third of the city of El Dorado lies in another district – USD 375 – Circle. USD 490's district covered 128 square miles. The 2015-16 assessed valuation (year of record, all funds) for the El Dorado school district was $163,787,450. In 2015-16, the district's FTE was 1883.0 (Kansas State Department of Education 2015a). The median household income for patrons residing in USD 490 was $43,380 (National Center for Education Statistics 2017a). The average home price for dwellings located within the district boundaries was $90,200 (National Center for Education Statistics 2017b).

Brief Local History, Needs, Solutions, and Shortfalls

Within the last twenty year period, the district held a total of five bond elections, with three of those passing for an aggregate amount of $91.2 million, with another $72 million in failed referenda (Kansas State Department of Education 2015b). Upon completion of the construction related to the 2016 issue, the district had a total of five instructional centers: one high school (2009), one middle school (2013), and three elementary buildings (2012, 2018, 2018). The district enrollment had proven to remain very steady over the last ten years and was not predicted to rise or decline, and as such, the current space offered was adequate for the

district's enrollment. All instructional centers in the district had additional capacity if the needs were to arise. At study time, there were no known structural or critical systems issues that had been left unaddressed. USD 490 represented a good case for this present study due to the relative location to the state's second largest metropolitan area, combined with the very steady historical trend in enrollment. The district was also a good candidate based upon two unique phenomena: the presence of a single taxpaying entity that represented a large portion of the assessed valuation; and approximately one-third of the primary city (El Dorado) being located within another district's boundaries, leading to less assessed valuation than normal district boundaries would have otherwise provided. While the district had traditionally recorded a relatively high assessed valuation, the group of buildings within USD 490 maintained congruence with the other two districts selected in this study and was also representative of the norm for the state of Kansas, specifically at the secondary level.

Summary of Literature Findings

The literature review contained in Chapter 2 amply illustrated that the state of Kansas, as well as the nation at-large, has been profoundly affected by issues relating to school finance, most notably with regard to fiscal and physical equity. Each state has had its fair share of disputes, court proceedings, and other macro-problems as state legislatures have worked to equalize funding for many thousands of schools and districts. Perhaps important from an historical perspective is that for many years, the burden of providing for schools and facilities fell solely upon the local community. Only after the turn of the 20th century did school budgets and particularly school facilities begin to become the focus of state or other government entities (Thompson 1985).

Funding for capital improvement in school districts has had its equal share of scrutiny. As evidenced in Chapter 2, the state of Kansas has been no stranger to litigation surrounding the school funding paradigm. At the time of this writing, the state currently finds itself faced with another potential court mandated shutdown if additional funds are not legislatively found. At the heart of nearly every single issue is one of two basic concepts – adequacy or equity, and in some cases, both. Specifically within Kansas, a school district's wealth has long been defined by its assessed valuation. Consequently, a district's ability to provide for itself has been directly dependent upon its taxable wealth. This appears with near certainty to be where the argument underlying this present study begins – i.e., that a district's measurement of local equitable fiscal capacity is key, raising the subtext of whether wealth may be better represented by other means of fiscal basis, rather than the usage of real property for this determination.

The review of literature provided here revealed a wealth of knowledge to assist in answering the research questions framed in Chapter 1 of this study. The analysis described next in Chapter 3 was prepared to formalize conclusions and recommendations regarding equity for capital improvement funding.

Chapter 3 - Research Design

Introduction and Framework for Analysis

As briefly described in Chapter 1, this study provided an exploratory overview of selected impacts and reconceptualization of state aid to public school physical infrastructure in Kansas, with emphasis on three wealth-representative Kansas school districts. As such, the study first provided a longitudinal retrospective on what is known about Kansas school facility equity and adequacy by reflecting on Kansas infrastructure funding especially from 1985 until the present 2018. The study next tested selected alternative state aid and wealth conceptualizations to estimate whether state funding policy reconceptualization would improve districts' actual fiscal fortunes related to funding school facilities. Finally, the study presented on a close-up scale the experiences and perceptions of one low wealth, one average wealth, and one high wealth Kansas school district over the years of SDEA, SDFQPA, CLASS, and SEEA state aid formula operation. To synopsize the fundamental driving questions behind this three-phase study:

1. Is there a basis and benefit to proposing that Kansas provide state aid to PreK-12 school infrastructure by the same method and level of participation as it provides to general fund financing?

2. Is there a basis and benefit to proposing that Kansas change its taxable wealth definition away from assessed valuation of real property to income-based measures?

3. Is there a basis and benefit to proposing that Kansas restructure PreK-12 school infrastructure funding away from total local control to a system utilizing a uniform

statewide tax rate creating a building authority upon which local school districts can draw while retaining local facility enhancement options?

Study Structure and Data Sources

Review of First Phase Analysis

The first phase of the present study was carried out in Chapter 2 and revealed historical and operational contexts of funding school bricks and mortar in the nation and in Kansas. This phase was a necessary precursor to considering impacts of historic and current funding practice in order to lay the foundation for later discussion of potential improvements to state policy for local school district benefit.

Review of the Second Phase Analysis

The second phase of the study was carried out in Chapter 4 utilizing Kansas State Department of Education (2017e) fiscal data sources and application of selected descriptive statistics to yield exploratory observations on fiscal equity performance and impacts of alternative conceptualizations to school physical infrastructure supports.

Step 1 in Second Phase Analysis: A Selected General Fiscal Profile

The first step in the data analysis called for describing and evaluating all Kansas school districts on selected general fund aid formula-based and bond mechanism dimensions. Reasons supporting this approach and set of variables were tied to Appendix A (p. 195) containing a data representation of the key elements of how Kansas historically has funded its general fund operations since enactment of SDFQPA in 1992 and extending, in theory, to the new 2018 SEEA—

i.e., however perfect or flawed, Kansas has long based its general fund financing for PreK-12

schools on fiscal equalization principles, therefrom providing state aid in inverse relationship to

ability to pay for school services through local tax resources. Elemental to all prior and current

state school aid equalization formulas in Kansas have been the concepts of enrollments, general

fund budget, local tax effort as expressed by millage levied against local property valuation, general

state aid, and general fund state aid ratio. Further relevant to this present study was that, although

operating by separate formula and level of state participation, the foregoing along with variables of

bond debt valuation, bonding capacity, and mill levies for bond debt also have held since 1992, at

least in principle, to those same concepts of equalization on the basis of local ability to pay for

bricks and mortar. Consequently, as a first step in analyzing Kansas school funding involving

school infrastructure, it was important to construct an overall funding profile for Kansas schools

using the lens described here.

Appendix A provided a basic profile for all 286 school districts in Kansas during Fiscal

Year 2015, the most recent comparable year of record. These data were compiled from multiple

reports published by the Kansas State Department of Education (2017e). Appendix A merged

select data from these reports to create a summation of school district number/name, FTE

Enrollment, General Fund State Aid, General Fund State Aid Per Pupil, General Fund Budget,

General Fund Aid Ratio, Bond Debt Valuation, Bond Capacity Per Pupil, Outstanding Bonds, and

Current Bond Aid Percent. These data points provided appropriate profiles for development in

Chapter 4 when discussing the general fiscal capacity of Kansas school districts, historic and

current equalization operation, and districts' differences based on their unique characteristics.

These data also provided visual impact through graphing, thereby aiding in general descriptions and

comparisons intended by Step 1. As such, Appendix A lent support to the first phase of the study

by datafying concepts from the Chapter 2 discussion about what is already known regarding Kansas school fiscal equity and provided a general profile that later contributed elements for analytical purposes such as calculating descriptive statistics on variables of interest, e.g., measures such as range, variance, correlating bond debt to wealth per pupil, and wealth neutrality measures.

Step 2 in Second Phase Analysis: Applying General Fund Principles to School Infrastructure

The second step in the data analysis called for extending the foregoing analysis, with additional dimensions answering a research question framed earlier, i.e., is there a basis and benefit to proposing that Kansas provide state aid to PreK-12 school infrastructure by the same method and level of participation as it provides to general fund financing? Reasons supporting this approach and set of variables were tied to Appendix B (p. 196). Appendix B provided an expansion of Appendix A, adding columns identifying current state aid to infrastructure and corresponding mill rates, and additionally answering the research question via new columns calculating new state aid amounts to be paid to districts and consequent new costs to the state and resultant local cost differences. Appendix B thereby provided both a critique of recent practice and a simulation of universal equalization principles by testing the application of co-equal footing for general fund and infrastructure while also calculating the benefit to districts and costs to the state inherent to providing consistency across all service provisions. The extension in Appendix B provided a basis for additionally calculating descriptive statistics on variables of interest including range, variance measures, correlating bonds to wealth variables, and other wealth neutrality measures—i.e., testing the relative improvement of equity in infrastructure funding under the same rules as general fund financing.

Step 3 in Second Phase Analysis: Changing Out Taxable Wealth Definitions

The third step in the data analysis called for modifying that same data set, with additional dimensions answering a research question framed earlier, i.e., is there a basis and benefit to proposing that Kansas change its taxable wealth definition for school district infrastructure purposes away from assessed valuation of local real property to an income-based measure? Reasons supporting this approach and set of variables were tied to Appendix C (p. 204). Appendix C resulted in a modification of Appendix B, wherein 2015 personal income as defined in United States Census for total payroll (U.S. Census 2015) by locale was substituted for assessed valuation as the variable defining local ability to pay for school infrastructure.

Assumptions and arguments underlying this approach were primarily rooted in how school districts at times have complained that voter profiles and behaviors do not follow closely from the expression of local tax capacity implicit in ad valorum wealth definition as the appropriate measure of local capacity to pay. This argument has most often arisen in districts having a population profile that may not be affluent by personal income standards, yet the school district has often been politically regarded as high wealth primarily due to the presence of a single or several (often foreign) commercial interests such as mineral wealth, industry, and so forth. The puzzle has typically deepened when local governments have offered incentives such as tax abatements that have confounded tax bases or tax receipts and more. The argument nearly always has ultimately purported that foreign interests are not vested at the same community level as residents. The argument further has held that lay voters frequently fail to grasp that their individual school taxes may be consequently artificially and beneficially lowered through such tax base distortion and thereby may fail to vote 'yes' when presented with tax referenda for schools because they have

been able to see only the immediate impact 'at home' instead of 'free money.' This scenario has frequently been worsened by the otherwise accurate perception that individual school taxes are nonetheless forced higher in wealthier school districts due to lack of state aid whenever bond debt is subsidized through any available equalization aid, although 'wealth' is a term that may hardly describe many voters in property-rich school districts.

Appendix C therefore provided the opportunity to estimate the effect of using school district-related total income as an alternative proxy of wealth definition for infrastructure funding. To test these effects only required insertion of a selected income variable to replace property wealth and to repeat the measurements performed earlier. Because the current use of assessed valuation was an aggregate amount, Appendix C accepted the aggregated data in the United States Census for total payroll in the community (National Center for Education Statistics 2017a). The census data being utilized were presumed accurate based upon the manner in which total payroll has been federally disaggregated by school districts within the state of Kansas.

Step 4 in Second Phase Analysis: Applying a Uniform Tax Rate Building Authority

The fourth step in the data analysis called out the question of principle raised earlier, i.e., is there a basis and benefit to proposing that Kansas restructure PreK-12 school infrastructure funding away from total local voter dependency toward a system utilizing a uniform statewide tax rate to create some vehicle, such as a statutory building authority similar to those in use in some other states, upon which local school districts can draw while still retaining local facility enhancement options? Reasons supporting this approach and set of variables were tied to Appendix D (p. 219).

While many political observers have frequently regarded any trend toward state involvement as frustrating to liberty and antithetical to good public policy, the entirety of school finance theory

and nearly the entirety of school funding jurisprudence have argued quite oppositely. Local control has been an emotionally charged argument that has overlooked principles of greater good wherein finer services can be provided at lesser cost more widely and more evenly distributed, thereby enhancing sensitive equity equations. The net sum of arguing against economies of equal tax effort universally applied has been to favor the selfish exclusion principle, while to argue for the greater good has been to unselfishly favor the efficiencies of economy of scale and spillover effects (Crampton, Thompson, and Wood 2015).

A dispassionate view of broader tax base applied to uniform tax effort accessing statewide resources has never needed to entirely exclude self-determination and local option, despite loud opposing political protestations. While much policy structure would be needed to create and guide actual practice, Appendix D tested the proposition that greater equity and greater local liberty might be available by aligning school facility provision in Kansas with accepted principles of general fund financing. In effect, the political assertion in this study became that shared equalized costs can actually result in greater—not lesser—local freedoms. Appendix D built on all previous appendices, adding columns relating to an experience-averaged bond levy, calculated new cost to the district and new cost to the state, and a win/lose scorecard to assess the effect on school districts of a uniform tax effort that would generate the same revenue for pooling under state management. As in all other cases, the results of this proposition were reviewed using descriptive tools to assess fiscal equity performance.

Third Phase Analysis: Interviewing Three Selected School Districts

The third phase of this study moved away from static data into the real world of practice by engaging field perceptions of current school infrastructure realities, deficits, and policy options.

The third-phase framework called for selecting and examining three representative school districts in Kansas chosen for their wealth-based fiscal and physical variables. As such, the framework called for field development using interviews in these representative districts to provide an overhead view of lived experience and preferences and to align those observations with the data that were earlier numerically analyzed.

The study's framework selected one low wealth, one average wealth, and one high wealth Kansas school district, first using the operative criterion of assessed valuation. As revealed earlier, the author's role as Executive Director of Fiscal and Support Services for USD 490 – El Dorado, a high wealth definition district, naturally led to its inclusion in the study. Further discrimination in the selection process led to additional selections based on the following criteria:

1. All school districts were ranked by 2015-16 FTE enrollment. This year of data was as a result of being the last audited set of data available at the time of study design. The range of districts eligible for selection were then limited to those having an FTE enrollment greater than or equal to 1500 and less than or equal to 2500 students. This resulted in a total number of 25 districts for the sample range.

2. Fort Leavenworth USD 207 was omitted due to the district's unique situation related to the amount of federally-owned land within the district, thus significantly affecting the assessed valuation. This resulted in a revised total number of 24 eligible districts.

3. From the resulting 24 districts within the specified enrollment range, districts were next ranked by their 2015-16 assessed valuation (all funds) and assigned a resulting ranking. Subsequently, three categories of high, average, and low wealth rankings emerged, with each subset containing a total of eight districts.

4. Due to the selected sample size of 24 districts, which represented approximately eight percent of the total number of districts in the state, one district within each wealth category, as assigned by the ranking process in item #3 above, was chosen for further study. The author exercised a value judgment when selecting each of the final participants, i.e., using the criterion of geographic dispersion so that the three selected districts came from different areas of the state.

5. Additional criteria were applied by limiting selection of the three districts to those with only one high school, one middle school, and similar elementary building composition. The application of this additional qualification was intended to maintain a reasonable comparability between the three districts selected for further study.

Using the variables listed above led to development of an interview protocol as shown in Appendices E-H, where:

1. Appendix E (p. 227) contained the university's Institutional Review Board (IRB) application authorizing research involving human subjects.

2. Appendix F (p. 238) contained the informed consent form sent to the three selected school districts.

3. Appendix G (p. 240) contained the introductory letter (email) sent to the three selected school districts requesting participation in the study.

4. Appendix H (p. 241) contained the interview protocol questions to be utilized with the three selected school districts.

Interviews were chosen as the most appropriate method to gather the insights sought by the present study because interviews allowed open-ended exploration of the critical issues, concerns, and needs of the selected districts, as well probing in-district experts on features of the entire Kansas infrastructure spectrum. The interview topics were selected as they have been widely perceived to be commonly linked to issues surrounding funding for school infrastructure. A panel of three experts well regarded in Kansas school finance structure and implementation juried the draft interview instrument, resulting in modification to the final version in Appendix H. As a result of the expertise and field experience of members of the panel, no additional field-testing of instrumentation was conducted.

This present study followed the requirements for permission set out by the Institutional Review Board (IRB) at Kansas State University. Upon study approval, the process next involved contacting selected districts to ask for participation, as shown in Appendix G. The process also called for sending interview questions in advance as shown in Appendix H, leading to telephone interviews to obtain districts' responses, with interviews recorded for further analysis including general themes, factual and subjective perceptions, and notably apparent trends. This collective data set of practitioner responses was gathered in order to formulate the basis for the recommendations by the panel assembled to carry out the professional judgment model as described next.

Third Phase Analysis: Applying a Professional Judgment Model

Finally as carried out in Chapter 5, the study called for application of a professional judgment model (American Institutes for Research 2004; Education Week 2004; Picus, Odden, and Fermanich 2003; among others) wherein the author is expected to draw conclusions and to make

recommendations regarding state policy operation and any supportable changes to either grants-in-aid formula construction or aid formula wealth redefinition. The professional judgment model has been well established in the literature of school finance, calling upon the author to exercise experience and insight to draw his/her own conclusions and recommendations about data observations—in this case, observations about the results of descriptive statistical analysis and field interviews.

The interviews conducted with the three selected school districts allowed for a direct level of researcher interaction with each district's superintendent or designee. Each district leader possessed a wealth of knowledge, perceptions, and anecdotal experience to draw upon relating to the content in the study. Further, each leader had a direct working knowledge not only of the needs of their district's unique infrastructure, but also the ramifications within their respective districts for each of the proposed alternatives to the state's infrastructure formula. Furthermore, all district leaders participating in this study were well versed in Kansas school finance, as well as having deep knowledge and insight regarding the needs of the state's school infrastructure system. The professional qualifications held by these three school leaders, in conjunction with the author's own expert credentials, formed the panel charged with carrying out the professional judgment phase utilized in this study.

Summary of Research Design

This present study was designed to shed new light on the funding mechanisms affecting Kansas school physical infrastructure. The research model sought to: a.) gain an historical perspective on previous trends, practices, and implications of decisions affecting policy and implementation of school finance formulae, specifically within the realm of school infrastructure; and b.) obtain both factual and perceptual data relative to the implications of potential restructuring of current bricks

and mortar state aid systems. To this end, the study sought a deeper understanding and analysis to the driving policy questions:

1. Is there a basis and benefit to proposing that Kansas provide state aid to P-12 school infrastructure by the same method and level of participation as it provides to general fund financing?

2. Is there a basis and benefit to proposing that Kansas change its taxable wealth definition away from assessed valuation of real property to income-based measures?

3. Is there a basis and benefit to proposing that Kansas restructure P-12 school infrastructure funding away from total local control to a system utilizing a uniform statewide tax rate creating a building authority upon which local school districts can draw while retaining local facility enhancement options?

Chapter 4 - Presentation and Analysis of the Data

Introduction

As described in Chapter 3, this research design was carried out in three specific phases. The first phase, contained in Chapter 2 and reviewed again in brief in Chapter 4, provided an historical analysis of both national and Kansas school finance formulae, specifically defined by the time frame 1985-present. The second phase, contained entirely in Chapter 4, was prepared in order to present selected findings on proposed alternatives to the existing Kansas capital school infrastructure state aid formula, using an evaluative lens of descriptive measures common to school finance analysis. The third and final phase, also contained in Chapter 4, was designed to provide a summary of interview findings from the representative school district participants, as well as to provide recommendations derived from application of the professional judgment model. The guiding questions were reviewed at the close of the previous chapter.

Results of the First Phase Analysis

The first phase of this study called for an analysis of Kansas school finance policy from 1985 until the present day. Further, historical contexts and implications from a national perspective were investigated. While all aspects of the state's school aid formulaic components were included, of specific interest to this study were the structures related to capital outlay and capital infrastructure for schools.

National Perspectives

Across the entire United States, there have long been obvious differences among school districts relating to their organizational structure and demographics, and as such state school finance formulas have become equally diverse. However, the willingness and speed with which states have changed their financial structures to address the needs of all students has been mostly propelled by a necessity model – i.e., changing when they absolutely must rather than proactively changing in anticipation of needs. The inescapable reality has been that for nearly all states, PreK-12 education has represented a substantial portion of the overall state budget, while other increased needs, combined with shrinking revenues, have often left local districts and schools in many states on the budget chopping block year and again.

Nested within the broader continuous competition for dwindling state funds has been an issue of disinterest and neglect – i.e., the growing backlog of school physical capital infrastructure in need of repair, reconstruction, demolition, replacement, or sometimes a combination thereof. And while these funds have certainly not been exempted from the same continuous threat experienced by general operating budgets, these specific and targeted infrastructure funds have faced another particularly formidable barrier – their price tag. Most often, new school buildings have carried costs in the tens of millions of dollars, an expense so high that only certain funding mechanisms were able to provide any measure of solution. While general operating budgets have held some limited ways to circumnavigate an annual cut, the inability to raise funds for a new school building has simply meant just that – another year of usage, often beyond the expected useful physical life with no other proactive outcome.

The backlog of school infrastructure deficits throughout the nation has become truly alarming. However, of equal concern has been the lack of alternative funding mechanisms along

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with political will to address the issue. Many policymakers have not fully appreciated the investment needed to not only maintain or replace current structures, but to also provide for new structures in areas of growth – or alternatively their priorities may have been differently focused. While general state funding schemes may still be in some need of research-based formulaic improvements, the issues facing the brick and mortar side of the budget have particularly continued to demand immediate and drastic change.

Kansas from 1985 to Today

Throughout the history of Kansas school districts, a number of significant factors have influenced the landscape of state aid formulas. Relating to the present day, undoubtedly political factors, namely the recent dominant legislative leanings, have played a central role. Furthermore and very recently, the state's political inability to raise revenue when needed most has been central to decision-making at the broadest levels. Throughout Chapter 2 of this study, a thorough analysis of the history of Kansas school finance revealed various patterns and underlying themes. Those general themes were effectively summarized as follows:

1. For decades and particularly recently, Kansas has been mired in near-constant litigation surrounding one or both issues of fiscal and educational adequacy and equity.

2. Despite independent formal cost studies or other expert recommendations, funding for Kansas schools has been historically determined based on what was either already available or a political compromise, rather than on what was fully needed.

3. The focus in Kansas has almost always been on dollars related to daily operations of the district (i.e., General Fund), while capital infrastructure and capital outlay have merely been a supplement to the main focus.

The extensive literature review conducted in the first phase of this study revealed a wealth of essential background knowledge critical to understanding the historical and operational contexts that have led to the current state of affairs in Kansas. Further, the research revealed issues and concerns of continuing importance at a national level. This foundational knowledge influenced the implications of proposed alternatives and subsequent effects on individual districts, but more importantly, on a statewide level.

Results of the Second Phase Analysis

The second phase of this study called for selected fiscal analysis of all 286 school districts in Kansas using descriptive measures common to school finance literature. Results were reported in separate appendices corresponding to the four specific and separate profiles identified earlier in Chapter 3, i.e.: general fiscal profiles current status (Appendix A); application of General Fund financing principles to school infrastructure (Appendix B); a shift in taxable wealth definition (Appendix C); and an application of a uniform tax rate building authority (Appendix D). Fiscal data in appendices were obtained from the Kansas State Department of Education's Data Central portal. Data were compiled and then disaggregated into the various reports utilizing the data analysis add-in for Excel.

General Fiscal Profiles

The first profile in the second phase of analysis called for examination of the current state of affairs for school districts in Kansas – i.e., a general fiscal profile summary. Appendix A (p. 195) yielded complete summary data on full-time equivalency (FTE) enrollment, general state aid, general state aid per pupil, general fund budget, general fund aid ratio, bond debt valuation, bond capacity per pupil, outstanding bonds 2015, and bond aid percent. Each of these values were provided for each school district (as applicable) for the 2015 fiscal year, the most recent complete year of record as defined by this study. Appendix A included the most commonly used variables for school district fiscal profiles, as well as those specifically related to capital infrastructure. Table 4.1 (p. 114) reported those values and further provided a summary compilation of selected statistical measures for each of the variables included in Appendix A. Finally, Table 4.2 (p. 115) presented exploratory correlation coefficients for each of the variables.

The school district fiscal profiles included calculation of the applicable enrollment for each district. Full-time equivalency (FTE) enrollment in Kansas ranged from 67.8 (USD 468-Healy) to 47,254.4 (USD 259-Wichita), with a mean of 1619.8 and a median of 527.4 pupils. Figure 4.1 (p. 116) provided revealing visual imagery of the 2015 FTE per district, illustrating the nature of Kansas' 286 mostly small school districts (note that all 286 districts are accounted for even though not fully displayed due to margin compression). General state aid (total amounts of state general funds provided to each district), ranged from $647,022 (USD 275-Triplains) to $280,523,697 (USD 259-Wichita), with a mean $9,106,105 and a median $3,722,171. General state aid per pupil (a ratio calculating the density of state dollars within a district), ranged from $1,567 (USD 207-Ft Leavenworth) to $10,672 (USD 476-Copeland), with a mean $6,697 and a

median $6,596. The general fund budget (calculating general operations spending authority for districts), ranged from $793,897 (USD 468-Healy) to $325,585,849 (USD 259-Wichita), with a mean $10,689,168 and a median $4,328,107. Lastly, the general fund aid ratio provided a calculation of the amount of the general fund aided by state coffers. These values ranged from 29% (USD 207-Ft Leavenworth) to 94% (USD 218-Elkhart), with a mean 85.9% and a median 86%.

Specifically relating to infrastructure fiscal support, the first metric included bond debt valuation, which captured the total amount of property that could be assessed for an additional bond and interest mill levy in each district and statewide. These values ranged from $2,178,352 (USD 207-Ft Leavenworth) to $2,960,369,802 (USD 512-Shawnee Mission), with a mean $109,942,473 and a median $40,522,220. The second metric, bond capacity per pupil, provided a ratio of revenue-generating ability among districts with consideration for student density. These values ranged from $1,253 (USD 207-Ft Leavenworth) to $484,593 (USD 244-Burlington), with a mean $93,591 and a median $68,634. Outstanding bonds 2015 was a snapshot of current amounts of capital infrastructure debt statewide and by school district through Fiscal Year 2015. These values ranged from $0 (103 total districts) to $459,503,397 (USD 233-Olathe), with a mean $18,771,784 and a median $2,692,500. Lastly, the current bond aid percent looked at the level of subsidy provided by the state under current law. These values ranged from 0% (143 total districts) to 75% (USD 207-Ft Leavenworth) with a mean 12% and a median 1%.

Multiple tables and graphs were developed to illustrate the profile and fiscal diversity of school districts within the state. As said earlier, Figure 4.1 revealed the intensely rural dominance in the state, as the graph showed very few enrollment peaks and as the vast majority

of districts contained small pupil enrollments. Figure 4.2 (p. 117) focused on bond capacity and

revealed a significant difference between general state aid per pupil and bond capacity per pupil

(note that all 286 districts are accounted for even though not fully displayed due to margin

compression). Figure 4.2 depicted a condensed view of the entire data set's relevant variables in

Appendix A, with the best interpretation found by noting the steeply jagged line (orange

representing bond capacity) compared to the much flatter line (blue representing general fund aid

per pupil). The net state profile observation, then, was that districts' bonding capacity varied

widely and – absent formula intervention—represented tremendous differences in local capacity

to provide bricks and mortar in support of children's educational opportunities.

Figure 4.3 (p. 118) extended that same analysis by providing visual representation of the

difference between general fund aid ratio as compared to bond aid ratio for each district (note

that all 286 districts are accounted for even though not fully displayed due to margin

compression). Again a condensed view of all 286 districts identified in Appendix A, the visual

lesson in Figure 4.3 was that the general fund aid ratio (blue bars) generally and significantly

outstripped bond aid ratios (orange bars). The net observation, then, was that state support for

school districts' infrastructure needs deserved scrutiny because – short of formula intervention—

the availability and quality of instructional spaces would likely be quite variable.

As said earlier, Table 4.2 explored the same issue from a correlation approach, asking

what could be revealed by examining possible associations between and among selected

variables relating to school aid generally and infrastructure in particular. While correlation

studies have never suggested causation, correlation was utilized in this exploratory case to

identify associations that may deserve future study since the state of Kansas has long provided

aid for school infrastructure.

The correlation matrix in Table 4.2 confirmed the validity for an underlying concern for funding school infrastructure in Kansas. Table 4.2 generally found negative relationships between and among general fund financing principles; however, the matrix reported infrastructure relationships needing further exploration: e.g., FTE enrollment to bond debt valuation ($r_{xy}= 0.91$), FTE enrollment to outstanding bonds ($r_{xy}= 0.90$), and outstanding bonds to bond debt valuation ($r_{xy}= 0.87$). Again, while correlations offered no causal linkages and could be driven by related factors such as voter behavior, these reported values suggested the need for future development to better explain the complicated relationship between money and bricks and mortar.

The purpose for Appendix A was limited to constructing a fiscal profile of selected variables affecting Kansas school funding generally, with primary interest in funding school facilities. Clear take-aways were the obvious conclusions that the state's profile has continued to be:

1.) Marked by significant ruralness (defined by smaller enrollment size per district).

2.) Marked by relatively few urban districts (defined by larger enrollment size).

3.) Marked by initial observations of large differences in general aid vs. bond capacity.

4.) Marked by initial observations of large differences in general aid vs. bond aid ratios.

5.) Marked by initial observations linking positive correlations among and between general fund variables and infrastructure variables.

But again, the first purpose of Appendix A was to construct a profile rather than to intensely analyze state aid performance. Correlational findings listed in this section may have stemmed from alternate explanations – e.g., Table 4.2 reported as well that the variable current

bond percent had only low positive to negative relationships to multiple variables in the matrix. Appendix A and associated reports therefore served their purpose of constructing a profile as a precondition to understanding the more salient questions in this study relating to alternative approaches to funding school infrastructure in Kansas.

Table 4.1 – Selected Descriptive Measures of General Fiscal Profile of Kansas Schools 2015

FTE Enrollment		General State Aid		General State Aid Per Pupil		General Fund Budget		General Fund Aid Ratio	
Mean	1619.812587	Mean	9106105.15	Mean	6697.685281	Mean	10689168.25	Mean	0.858459893
Standard Error	247.8531439	Standard Error	1378456.663	Standard Error	76.40267989	Standard Error	1605093.427	Standard Error	0.002846086
Median	527.45	Median	3722171	Median	6595.918962	Median	4328107	Median	0.862277608
Mode	291	Mode	#N/A	Mode	#N/A	Mode	#N/A	Mode	#N/A
Standard Deviation	4191.577	Standard Deviation	23311817.44	Standard Deviation	1292.086559	Standard Deviation	27144592.91	Standard Deviation	0.048131678
Sample Variance	17569317.75	Sample Variance	5.43441E+14	Sample Variance	1669487.675	Sample Variance	7.36829E+14	Sample Variance	0.002316658
Kurtosis	60.5641209	Kurtosis	73.64740998	Kurtosis	0.715022241	Kurtosis	72.40598664	Kurtosis	68.72389453
Skewness	6.994470813	Skewness	7.684488716	Skewness	0.298777544	Skewness	7.597549036	Skewness	-6.199797707
Range	47186.6	Range	279876675	Range	9105.076153	Range	324791952	Range	0.649244019
Minimum	67.8	Minimum	647022	Minimum	1567.244235	Minimum	793897	Minimum	0.29043418
Maximum	47254.4	Maximum	280523697	Maximum	10672.32039	Maximum	325585849	Maximum	0.9396782
Sum	463266.4	Sum	2604346073	Sum	1915537.99	Sum	3057102119	Sum	245.5195294
Count	286	Count	286	Count	286	Count	286	Count	286
Confidence Level (95.0%)	487.8549453	Confidence Level (95.0%)	2713247.406	Confidence Level (95.0%)	150.3851218	Confidence Level (95.0%)	3159341.673	Confidence Level (95.0%)	0.005602015

Bond Debt Valuation		Bond Capacity Per Pupil		Outstanding Bonds 2015		Current Bond Aid Percent	
Mean	109942473.7	Mean	93591.84458	Mean	18771784.14	Mean	0.115454545
Standard Error	17977169.09	Standard Error	4472.624753	Standard Error	3026721.548	Standard Error	0.008831421
Median	40522220.5	Median	68634.36702	Median	2692500	Median	0.01
Mode	#N/A	Mode	#N/A	Mode	0	Mode	0
Standard Deviation	304021515.7	Standard Deviation	75638.94793	Standard Deviation	51186505.95	Standard Deviation	0.149352884
Sample Variance	9.24291E+16	Sample Variance	5721250445	Sample Variance	2.62006E+15	Sample Variance	0.022306284
Kurtosis	57.12200717	Kurtosis	8.788071264	Kurtosis	41.46483354	Kurtosis	0.383047238
Skewness	7.222161785	Skewness	2.711989103	Skewness	5.828170065	Skewness	1.092122923
Range	2958191450	Range	483340.1598	Range	459503397	Range	0.75
Minimum	2178352	Minimum	1252.718385	Minimum	0	Minimum	0
Maximum	2960369802	Maximum	484592.8782	Maximum	459503397	Maximum	0.75
Sum	31443547471	Sum	26767267.55	Sum	5368730264	Sum	33.02
Count	286	Count	286	Count	286	Count	286
Confidence Level (95.0%)	35384868.26	Confidence Level (95.0%)	8803.568397	Confidence Level (95.0%)	5957564.436	Confidence Level (95.0%)	0.017383086

Table 4.2 – Correlation Matrix of Selected Variables for Kansas Schools 2015

	FTE Enrollment	General State Aid	General State Aid Per Pupil	General Fund Budget	General Fund Aid Ratio	Bond Debt Valuation	Bond Capacity Per Pupil	Outstanding Bonds 2015	Current Bond Aid Percent
FTE Enrollment	1								
General State Aid	0.994854772	1							
General State Aid Per Pupil	-0.322940146	-0.284073755	1						
General Fund Budget	0.9961536	0.999182493	-0.294492503	1					
General Fund Aid Ratio	-0.062280779	-0.02942537	0.387564119	-0.053855574	1				
Bond Debt Valuation	0.913492522	0.886901881	-0.273446033	0.887129131	-0.035775548	1			
Bond Capacity Per Pupil	-0.131857468	-0.126876744	0.458663347	-0.12893127	0.01578186	0.002822612	1		
Outstanding Bonds 2015	0.907045772	0.880659786	-0.371471979	0.883549753	-0.046345949	0.874518443	-0.143043037	1	
Current Bond Aid Percent	0.143771713	0.142109921	-0.432209426	0.147342578	-0.228097789	-0.020632278	-0.513117512	0.124000921	1

Figure 4.1 – 2015 FTE Enrollment by District
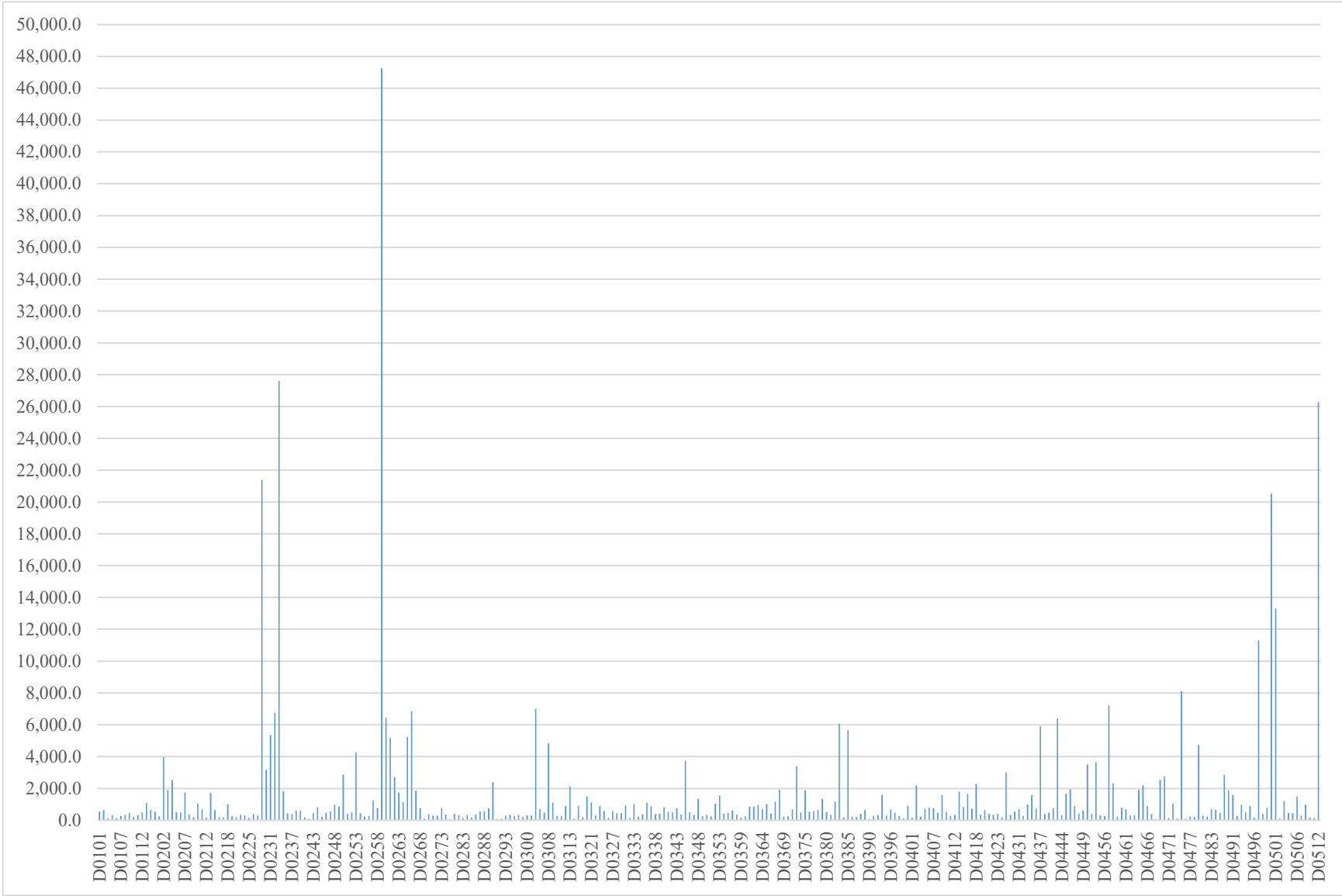
Figure 4.2 – 2015 General State Aid Per Pupil vs. Bond Capacity Per Pupil
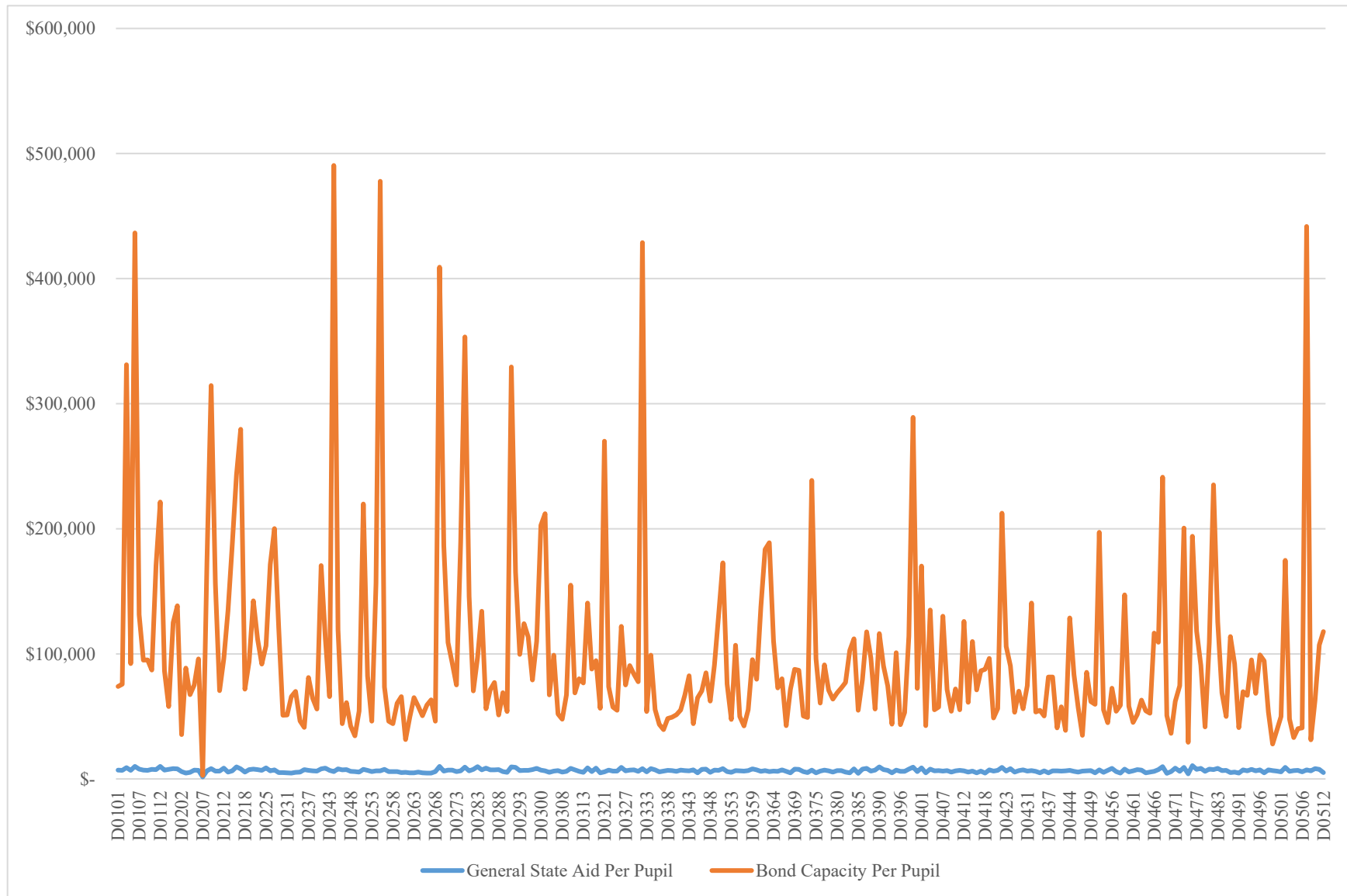
Figure 4.3 – 2015 General Fund Aid Ratio vs. Bond Aid Ratio
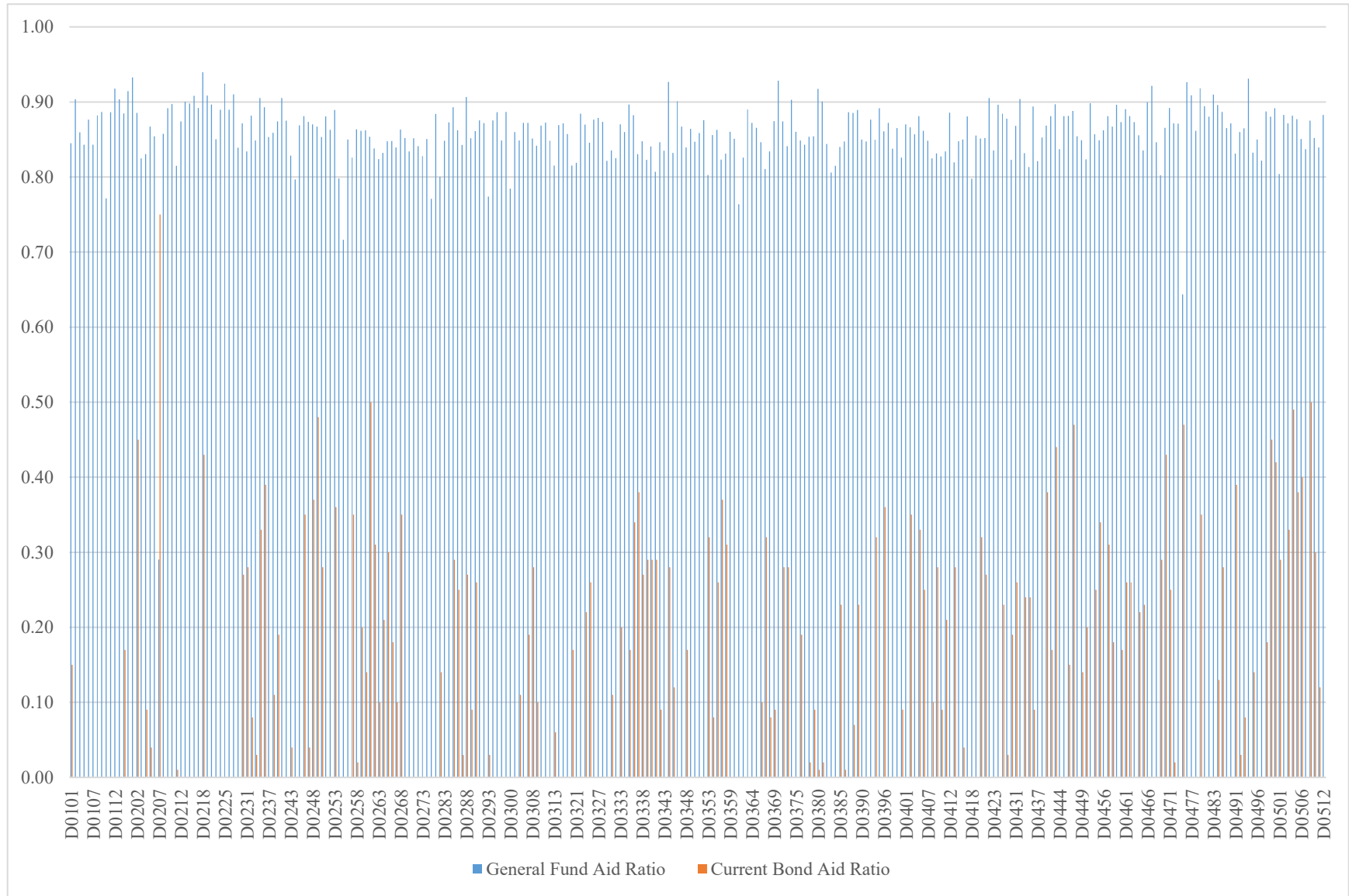
Application of General Fund Aid Principles to School Infrastructure

To reemphasize, the purpose of constructing a general fiscal profile via Appendix A was to provide a conceptual baseline for the central research questions driving this study. Those research questions were subsequently addressed in Appendices B, C, and D.

The first research question was carried out in Appendix B (p. 196). Stated again: Is there a basis and benefit to proposing that Kansas provide state aid to PreK-12 school infrastructure by the same method and level of participation as it provides to general fund financing? The underlying assumption, particularly given the current components in place as initially explored in the baseline Appendix A, yielded the policy question of whether fiscal equity principles would be better realized under general fund financing principles than under the current principles underlying the capital infrastructure formula?

Appendix B applied the current Kansas general fund formulaic components to the bond and interest aid scheme. Appendix B was created from summary state data including the following variables: current bond mill rate, current tax levied, current bond aid percentage, current bond aid, federal tax credits, bond and interest payment, new state aid participation rate, new bond aid, additional cost to state, new local tax levied, and cost difference to local district. A similar evaluation and discussion method was utilized, whereby Table 4.3 (p. 127) was created to provide a compilation of the common statistical measures for the variables in Appendix B. Table 4.4 (p. 129) then presented correlation coefficients for each of the variables in this formula simulation.

To first understand current reality of the burden placed upon local taxpayers, an analysis of the current bond mill rate was needed. It was important to first note that for Fiscal Year 2015, fully 112 school districts (39%) did not assess any type of millage for the bond and interest fund,

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leaving 174 (61%) districts in the taxing population. Of those accessing the bond and interest fund, the minimum tax rate was .07 mills (USD 398-Peabody), while the maximum was 28.887 (USD 491-Eudora). The range for this rate was quite telling at 28.880 mills. The mean mill rate was 6.822, with a median mill rate 5.983. To further illustrate the variability across Kansas with regard to local infrastructure tax burden, an examination of the current bond tax levied was necessary. While the population size remained the same, the range in dollars became even more telling at $44,765,856, with a minimum value of $1,890 (USD 398-Peabody) to $44,767,746 (USD 229-Blue Valley). The mean value of current tax levied was represented by $1,071,727, while the median was much lower at $178,361.

Other measures of the current situation were important to understanding any reconceptualization. Among these was the current bond aid, which represented the amount of revenue received from state coffers to help offset bond and interest payments. The taxing population size was even smaller with this variable, with many districts either not assessing a bond and interest mill levy or otherwise ineligible for state aid. The resulting difference was a total of 126 districts, with a range of values at $16,472,310, with a minimum value of $2,291 (USD 211-Norton) and a maximum value of $16,474,601 (USD 259-Wichita). The mean for all current bond aid was $300,857, with a median $0 (due to 143 districts or more not having a value). It was important to note that fourteen of the districts currently assessing a bond and interest mill rate were also receiving federal tax credits (Build America Bonds Subsidy (BABS) or Qualified School Construction Bonds (QSCB)) through various subsidies available at the time of those bond referenda. Of those fourteen, four districts did not receive any state aid. These values ranged from $100,249 (USD 307-Ell Saline) to $4,409,097 (USD 259-Wichita), with a mean $49,997 and a median $0 (due to 143 districts or more not having a value). The last

important metric related to the current reality was the bond and interest payment, representing the annual expenditure for each district in the 2015 fiscal year. These values represented 188 districts, as 98 districts did not have any recorded payments that year. The range of values was $86,782,056, with a minimum value of $48 (USD 316-Golden Plains) and a maximum value of $86,782,104 (USD 259-Wichita). The mean value was represented by $1,935,293 and a median value $307,381.

Table 4.3 yielded the net effects of simulating General Fund aid ratio principles on infrastructure funding in Kansas. These various metrics were based upon the following parameters:

1.) Total bond and interest payments were kept the same for purposes of assuming the same debt service.

2.) Federal tax credits remained the same.

3.) The same General Fund aid ratio for each district replaced the current bond aid ratio.

4.) Local taxes levied represented the difference between debt service obligations and the amount of revenue received from state aid payments.

As indicated in Table 4.3, the net calculation of most significance was found in the right-most column identified as the cost difference to the local district. As expected, with any new projected state aid formula, there were winners and losers. In the case of the general fund principle application, a total 171 districts newly benefited from this calculation, while 18 districts needed to offset state aid losses. The remaining 97 districts were unaffected due to not currently having any bond and interest payments.

Analysis of the spillover effects from this formulaic change were revealing. New bond aid, representing the total new sum of revenue provided to each district from the state, had an effective range of $70,972,271 with a minimum $41 (USD 316-Golden Plains) and a maximum of $70,972,312 (USD 259-Wichita). The mean amount of new bond aid was $1,609,362, while the median was calculated at $274,299. Importantly, the number of districts without any bond and interest payment again affected totals, so that local voter behaviors under a new state aid scheme might increase state and local revenue and expenditure patterns. Stemming from that same observation was the fact that the simulation caused an additional cost to the state. The minimum was $41 (USD 316-Golden Plains), while the maximum was $54,497,711 (USD 259-Wichita), leaving the range at $54,497,670. The mean of these figures was $1,308,505, with a median $227,115. Another figure of significant interest, specifically to policymakers was the new local tax to be levied, representing the new total amount of money that each district would need to assess to its local patrons, thus effecting the overall mill levy. This figure also had a large effective range at $11,400,688, with a minimum of $7 (USD 316-Golden Plains) and a maximum of $11,400,695 (USD 259-Wichita). The mean of these local assessments was $275,933, with a median $39,958. Lastly, and arguably the most significant figure, specifically for local boards of education was the cost difference to local district. This figure had numerous implications for local taxpayers and districts' ability to garner support for the passing of bond referendums. The range of these values was very significant at $37,634,692, with a minimum value of -$37,459,218 (USD 229-Blue Valley) and a maximum of $175,474 (USD 400-Smoky Valley). As a result of the large quantity of negative numbers, the mean was -$795,795 and the median was -$129,524.

The net effects seen through the application of general fund principles to the bond and interest state aid formula were considerable and likely unpalatable for state policymakers, especially absent any windfall of revenues. As a bottom line detailed in the totals in Appendix B, the simulation showed that school districts would receive a favorable benefit under this reconceptualization, with districts saving a total of $227,597,395 as a result of less required local taxes needing levied. Such a shift thereby resulted in new monies needed from state coffers in the amount of $374,232,435 to cover the required debt service load. Completely unsurprising given how infrastructure aid ratios have lagged far behind general fund aid ratios in Kansas, this simulation represented a substantial shift in the state's role in capital infrastructure, with a significant benefit to many districts across the state.

Figure 4.4 (p. 130) yielded visual representation of these differences (note that all 286 districts are accounted for even though not fully displayed due to margin compression). As indicated by the blue vertical bars, current tax levied varied widely across the state and reached, in some cases, an extremely high level. However, as indicated by the orange bars, the new tax levied for nearly all districts dropped significantly when applying general fund financing principles to school infrastructure aid. As supported in Appendix B, there were only a few isolated situations in which this formulaic alternative did not result in a reduction in tax levied for the local district. As noted previously, these totaled less than $700,000. While additional research would be needed to determine the extraneous factors affecting these 18 districts, the negative effects would be far outweighed by the cost savings experienced by the majority of districts as illustrated in Figure 4.4.

Figure 4.5 (p. 131) was prepared to provide a graphical depiction of the impacts of the formulaic change as it related to current bond aid compared with new bond aid (note that all 286

districts are accounted for even though not fully displayed due to margin compression). As seen

by the total of new bond aid at $460, 277,773, this plan did not simply redistribute current dollars

from the state general fund, but rather infused significant new state monies into several district's

bond and interest funds. As noted by the near absence of any blue lines, many districts were not

receiving any type of aid under the then-current formula. The extreme impact of this formulaic

shift was then best characterized by the orange lines that indicated strong increases in many

districts, and in some, represented a step away from the horizontal axis. Figure 4.5 provided a

graphic portrayal of how impactful this first formula alternative was upon the state's school

districts.

Figure 4.6 (p. 132) provided an additional visual of this shifting in funds, as it compared

additional cost to the state with the cost difference to the local district (note that all 286 districts

are accounted for even though not fully displayed due to margin compression). As noted

previously, a number of districts experienced zero impact, unless such formula

reconceptualization was such a game changer that they would later be able to pass a bond

referendum after the change in formula. These districts were noted by the two adjacent and flat

lines for both blue and orange, indicating a net-zero effect. The blue line then represented the

additional cost to the state. As represented by the jaggedness of this line in certain instances,

there were districts that would receive a substantial new supplement from state coffers, but the

additional revenue provided from the state varied significantly due to the current lack of

indebtedness by many districts. The orange line in Figure 4.6 also provided visual evidence of

the cost savings to be reaped by many districts. While not in a complete 1:1 ratio, the graph lines

indicated the relationship between additional revenue from state coffers that in turn helped offset

expenditures for local districts.

Because the premise of reconceptualizing state aid to school infrastructure was based in resource accessibility independent of local wealth capacity, Table 4.4 added an important layer for the variables proposed in Appendix B. Table 4.4 provided a correlation matrix running coefficients for each variable against all others. Of specific interest were the coefficients associated with New Bond Aid. As noted in Table 4.4, three of these coefficients were deserving of future exploration. New bond aid to outstanding bonds ($r_{xy}= 0.94$), new bond aid to current tax levied ($r_{xy}= 0.88$), and new bond aid to bond and interest payment ($r_{xy}= 1.00$), were all excellent indicators of potential linkages between the then-current formula and that proposed in alternative. Furthermore, additional cost to the state resulted in three very high correlations suggesting interconnectedness between debt under the current situation and impacts of the proposed changes: i.e., additional cost to state to outstanding bonds 2015 ($r_{xy}= 0.95$), additional cost to state to current tax levied ($r_{xy}= 0.93$), and additional cost to state to bond and interest payment ($r_{xy}= 0.99$). While these coefficients were not exhaustive of those highlighted in Table 4.4, they were of specific interest for future exploration relating to development of causal linkages between the formula in place compared with proposed changes.

Formulaic changes such as those proposed via aligning infrastructure state aid with general fund aid had far-reaching implications. Net general observations and assumptions regarding Appendix B were:

1.) Any formula that decreases local district obligation would likely increase the bond referenda activity in the state of Kansas, with likely additional cost to the state.

2.) Those districts that had the highest bond and interest costs also represented the largest beneficiaries under the proposed plan.

3.) Current bond aid increased in nearly every district under the newly proposed plan, confirming and quantifying the knowledge that general operations were supplemented by the state at a much higher rate than capital school infrastructure.

4.) The amount of taxes to be levied for school infrastructure varied widely across the state of Kansas. This coincided with not only the diversity in district size, but also with the vast number of districts absent of any bond debt. As a consequence, such a funding scheme reconceptualization would greatly shift cost and expenditure profiles for both the state and individual school districts.

Table 4.3 – Selected Descriptive Measures on Extending General Fund Principles to Bond & Interest for Kansas Schools 2015

Current Bond Mill Rate		Current Tax Levied		Current Bond Aid Percentage		Current Bond Aid	
Mean	6.821982517	Mean	1071727.962	Mean	0.115174825	Mean	300857.8243
Standard Error	0.413586966	Standard Error	228421.4032	Standard Error	0.008832012	Standard Error	67056.84108
Median	5.983	Median	178361.7215	Median	0.01	Median	0
Mode	0	Mode	0	Mode	0	Mode	0
Standard Deviation	6.99439025	Standard Deviation	3862956.447	Standard Deviation	0.149362872	Standard Deviation	1134034.083
Sample Variance	48.92149497	Sample Variance	1.49224E+13	Sample Variance	0.022309268	Sample Variance	1.28603E+12
Kurtosis	-0.011575007	Kurtosis	74.13423412	Kurtosis	0.390469847	Kurtosis	146.5560067
Skewness	0.788499797	Skewness	7.978467759	Skewness	1.097418373	Skewness	10.75228934
Range	28.887	Range	44767746.74	Range	0.75	Range	16474601.4
Minimum	0	Minimum	0	Minimum	0	Minimum	0
Maximum	28.887	Maximum	44767746.74	Maximum	0.75	Maximum	16474601.4
Sum	1951.087	Sum	306514197.2	Sum	32.94	Sum	86045337.76
Count	286	Count	286	Count	286	Count	286
Confidence Level (95.0%)	0.814072573	Confidence Level (95.0%)	449607.011	Confidence Level (95.0%)	0.017384248	Confidence Level (95.0%)	131989.496

Federal Tax Credits		Bond & Interest Payment		New State Aid Participation Rate		New Bond Aid	
Mean	49997.36713	Mean	1935293.084	Mean	0.858459893	Mean	1609362.843
Standard Error	19998.86698	Standard Error	414557.9244	Standard Error	0.002846086	Standard Error	340432.3297
Median	0	Median	307381.5	Median	0.862277608	Median	274299.7249
Mode	0	Mode	0	Mode	#N/A	Mode	0
Standard Deviation	338211.5294	Standard Deviation	7010810.651	Standard Deviation	0.048131678	Standard Deviation	5757233.097
Sample Variance	1.14387E+11	Sample Variance	4.91515E+13	Sample Variance	0.002316658	Sample Variance	3.31457E+13
Kurtosis	113.6098159	Kurtosis	88.82443767	Kurtosis	68.72389453	Kurtosis	86.9146167
Skewness	9.965833732	Skewness	8.624870379	Skewness	-6.199797707	Skewness	8.510393366
Range	4409097	Range	86782104	Range	0.649244019	Range	70972312
Minimum	0	Minimum	0	Minimum	0.29043418	Minimum	0
Maximum	4409097	Maximum	86782104	Maximum	0.9396782	Maximum	70972312
Sum	14299247	Sum	553493822	Sum	245.5195294	Sum	460277773
Count	286	Count	286	Count	286	Count	286
Confidence Level (95.0%)	39364.22192	Confidence Level (95.0%)	815983.7329	Confidence Level (95.0%)	0.005602015	Confidence Level (95.0%)	670080.6494

Additional Cost to State		New Local Tax Levied		Cost Difference to Local District	
Mean	1308505.018	Mean	275932.8743	Mean	-795795.0878
Standard Error	291739.0112	Standard Error	57488.3569	Standard Error	178503.5088
Median	227115.3699	Median	39958.27853	Median	-129524.3691
Mode	0	Mode	0	Mode	0
Standard Deviation	4933754.361	Standard Deviation	972216.3325	Standard Deviation	3018768.252
Sample Variance	2.43419E+13	Sample Variance	9.45205E+11	Sample Variance	9.11296E+12
Kurtosis	70.85668704	Kurtosis	78.16481073	Kurtosis	89.78899602
Skewness	7.956302157	Skewness	8.150392748	Skewness	-8.707270656
Range	54497710.6	Range	11400695	Range	37634691.48
Minimum	0	Minimum	0	Minimum	-37459217.87
Maximum	54497710.6	Maximum	11400695	Maximum	175473.6147
Sum	374232435.2	Sum	78916802.04	Sum	-227597395.1
Count	286	Count	286	Count	286
Confidence Level (95.0%)	574236.49	Confidence Level (95.0%)	113155.6323	Confidence Level (95.0%)	351352.4912

Table 4.4 – Correlation Matrix on Extending General Fund Principles to Bond & Interest for Kansas Schools 2015

	Bond Debt Valuation	Bond Capacity Per Pupil	Outstanding Bonds 2015	Current Bond Mill Rate	Current Tax Levied	Current Bond Aid Percentage	Current Bond Aid	Federal Tax Credits	Bond & Interest Payment	New State Aid Participation Rate	New Bond Aid	Additional Cost to State	New Local Tax Levied	Cost Difference to Local District
Bond Debt Valuation	1													
Bond Capacity Per Pupil	0.002822612	1												
Outstanding Bonds 2015	0.874518443	-0.143043037	1											
Current Bond Mill Rate	0.151817277	-0.345581613	0.362352104	1										
Current Tax Levied	0.912060068	-0.067601401	0.895646897	0.297651948	1									
Current Bond Aid Percentage	-0.019486395	-0.511994277	0.124975173	0.304964015	0.009517975	1								
Current Bond Aid	0.507255039	-0.167487614	0.648294045	0.248546413	0.429420305	0.291521991	1							
Federal Tax Credits	0.63926992	-0.051619443	0.760592868	0.138688735	0.640254707	0.006476036	0.711880026	1						
Bond & Interest Payment	0.873947072	-0.102071576	0.937819665	0.268413179	0.877982233	0.080542165	0.771639778	0.859854982	1					
New State Aid Participation Rate	-0.035775548	0.01578186	-0.046345949	0.000355154	-0.036416888	-0.226653891	-0.015967577	-0.008561439	-0.027439296	1				
New Bond Aid	0.879324271	-0.103677315	0.938476227	0.27167517	0.879682526	0.08407857	0.772705691	0.846635733	0.999505066	-0.022590565	1			
Additional Cost to State	0.909496088	-0.082484408	0.946102807	0.259890761	0.92780462	0.031104923	0.671823616	0.824318106	0.988966512	-0.022690909	0.989299051	1		
New Local Tax Levied	0.872639308	-0.104145268	0.940745793	0.278529126	0.899273427	0.080656614	0.740995124	0.839103036	0.993209127	-0.061114985	0.991307869	0.986444884	1	
Cost Difference to Local District	-0.886074686	0.052965158	-0.843137438	-0.291186959	-0.990029007	0.013796407	-0.310863337	-0.549060489	-0.803636711	0.026918219	-0.8064248	-0.869570232	-0.828694865	1

Figure 4.4 – Current Tax Levied vs. New Tax Levied
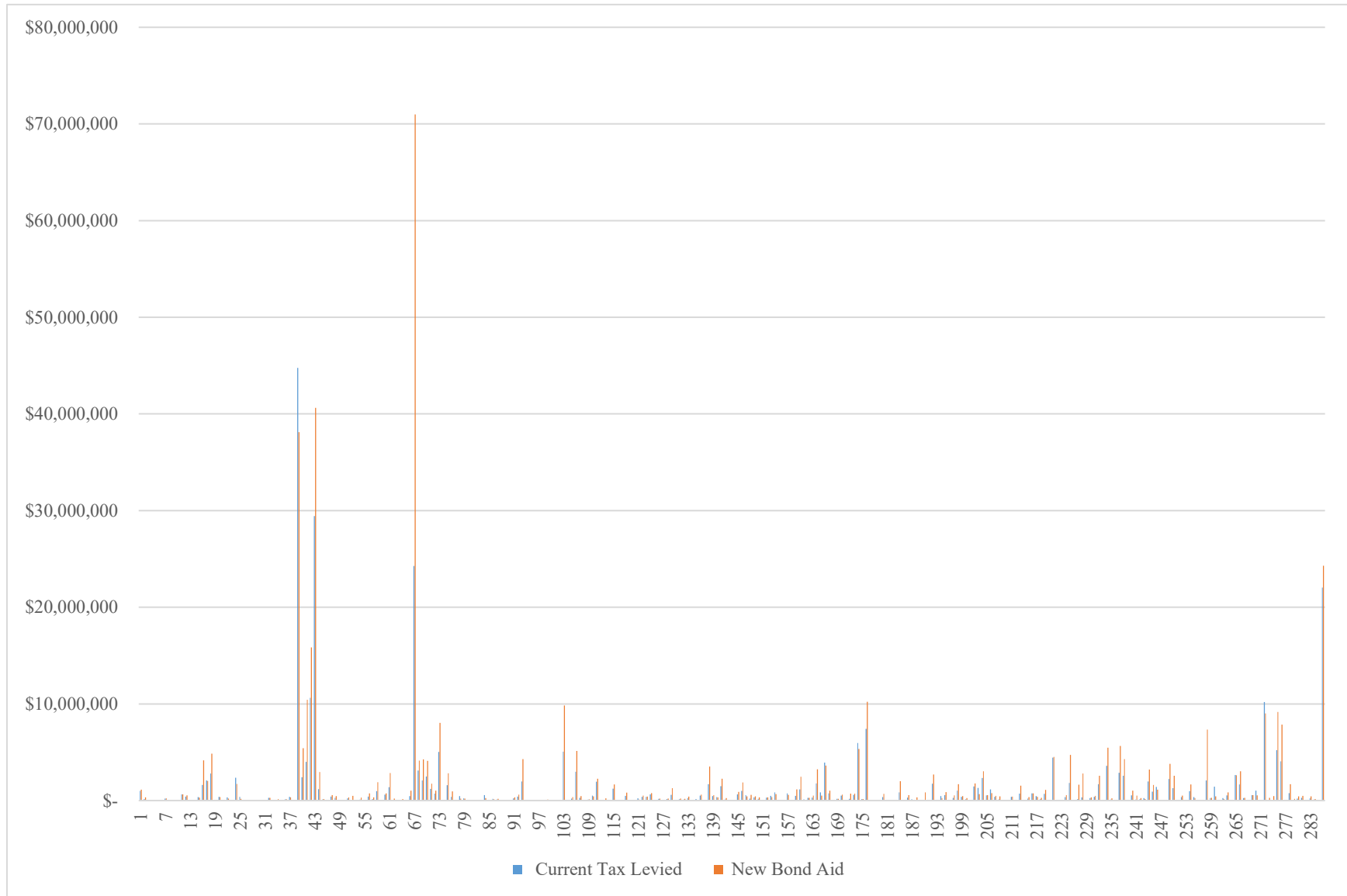
Figure 4.5 – Current Bond Aid vs. New Bond Aid
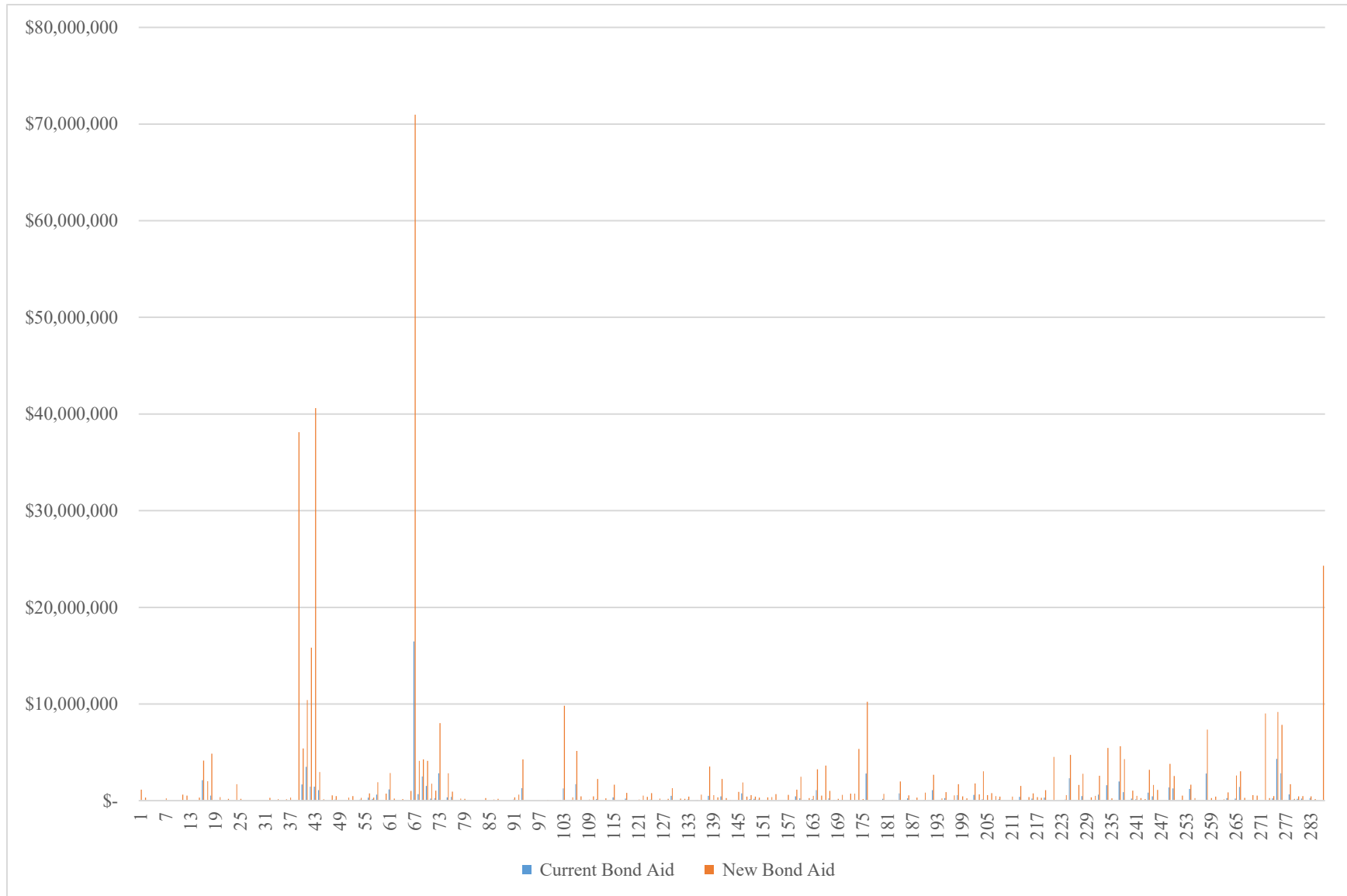
Figure 4.6 – Additional Cost to State vs. Cost Difference to Local District
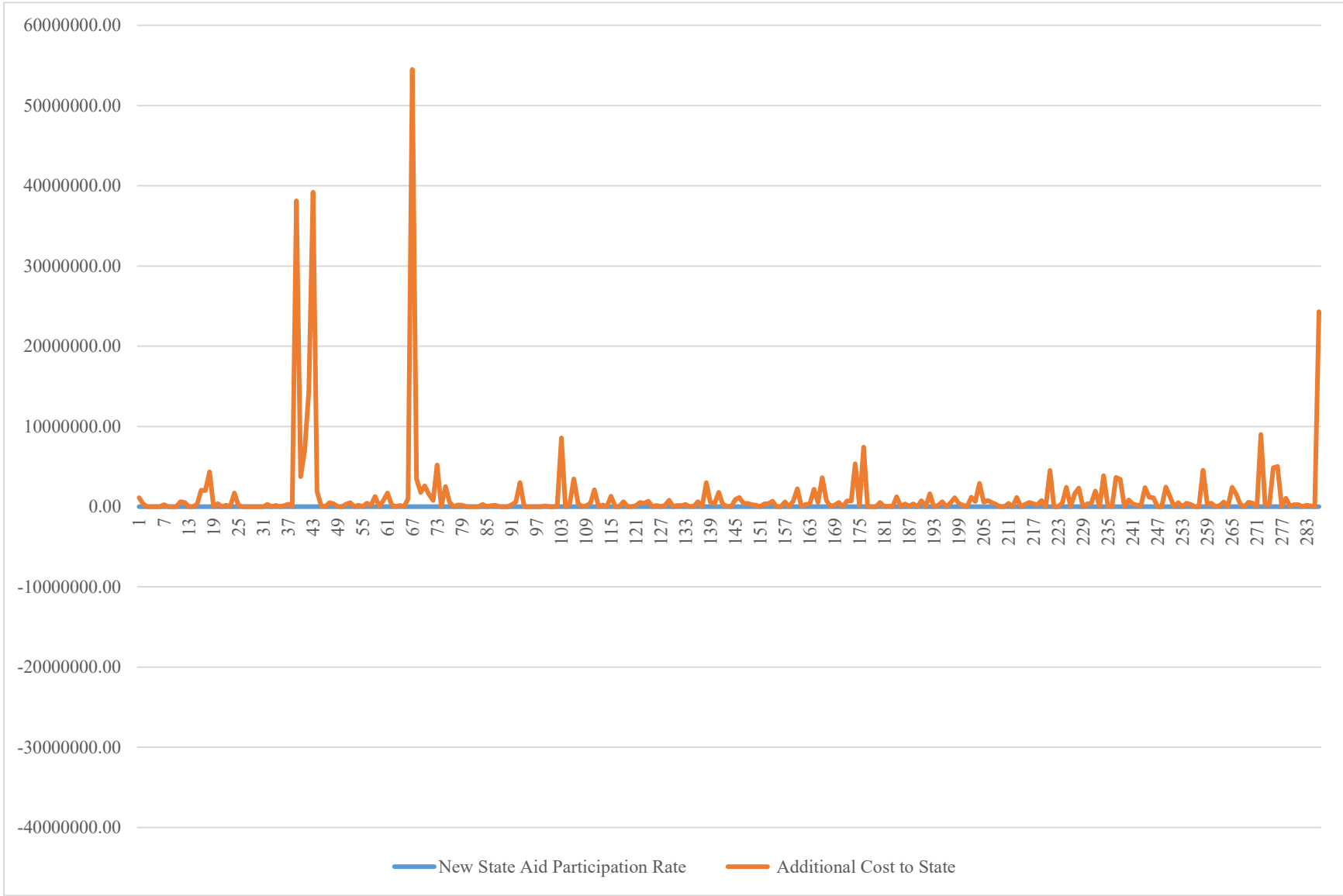
Simulation of a Shift in Taxable Wealth Definition

The second research question tested the next of three selected alternatives to the current capital infrastructure formula. As stated earlier, this research attempted to answer the following: Is there a basis and benefit to proposing that Kansas change its taxable wealth definition away from assessed valuation of real property to income-based measures? Following suit with the intent of all three alternatives, this study next attempted to determine if greater equity principles could be better achieved through this reconceptualization when compared with the current property-based reality.

The second alternative applied similar principles to that in the first, i.e., replacing current state aid ratios, as determined by local ad valorem property wealth with ratios calculated based upon personal income within each school district. To accomplish this, the research used the 2015 median household income, gathered by the U.S. Census Bureau and reported by the National Center for Education Statistics. Results were reported in Appendix C (p. 204). Appendix C generated summary data for the following variables: current aid rate, current state aid amount, current bond and interest payment, current district supplement, median household income, new aid rate, new state aid amount, new district supplement, cost difference to state, and finally the cost difference to district. Table 4.5 (p. 141) yielded a summary compilation of the selected measures for each variable included in Appendix C. Table 4.6 (p. 143) then presented correlation coefficients for these same variables.

The subsequent outcomes for each district, as well as summative data for the state, were generated based upon the application of the following formulaic components:

1.) The median household income for each school district for the year 2015 was applied.

2.) The median amount for all 286 district median incomes was calculated, serving as the state median income. This value was calculated at $48,402.

3.) A total percentile on which to base state aid funding was calculated. The premise for this calculation was to establish a way to redistribute current state aid dollars.

4.) This resulting multiplier was added to the state median until a total cost difference to the state could be minimized as close to neutral, resulting in a final number of .24, effectively funding each district's new state aid at the 74th percentile. The calculation was the result of a direct attempt to make this alternative cost-neutral to the state.

The net effects of this scenario were based specifically upon two fundamental principles relating to the intended application of this formulaic change. The first principle was to minimize any new state investment. This was done in an attempt to make the implications more palatable to legislators and policymakers. The second principle was based on the intent of finding a balance in a state that varied so widely in a number of ways, including median household incomes. Consequently, a statewide median was calculated to serve as the base for the subsequent aid ratio calculation. As a result of these efforts, the final outcome added only $318,086 in new state monies, albeit at the 74th percentile.

Analysis of the second funding alternative began with a look at the median household income for each school district, an amount that was intentionally selected as a means to shift away from property-based wealth calculations and instead to look at income-based measures for each district. The range indicated the noticeably different experiences within the state at $70,515, with a minimum of $33,621 (USD 246-Northeast) and a maximum of $104,136 (USD 229-Blue Valley). The mean of these values was $51,224, with a statewide median $48,402.

These values were visually represented in Figure 4.7 (p. 144), along with the statewide median. The resulting calculations served as the basis for the second variable included in this analysis, i.e., establishing a new aid ratio. Notable was the fact that only 17 districts were found to be ineligible for any state aid, as compared with the 142 districts that were left with 0% state aid prorations under the then-current formula.   Furthermore, greater equity was achieved as the resulting calculation held an effective range of 39%, with the maximum representing this same number by USD 246-Northeast, compared with the 17 districts representing the minimum of 0%. The mean for these values was 22%, while the median was calculated at 24%. Aid effectively kicked in at a median household income of $71,750 as illustrated by USD 242-Weskan at 1%.

Current state aid amounts further told the story regarding the formula in place and served as a basis for comparison to subsequent calculations under the proposed new aid formula. This figure, representing revenue provided by the state under the current SEEA formula, had a range of $16,472,309, with a minimum of $2,292 (USD 211-Norton) and a maximum of $16,474,601 (USD 259-Wichita). The mean of this data set was $300,858, while the median was $0, again with both of these amounts affected by the vast number of districts receiving no state aid, either due to a lack of formula qualification or as a consequence of not having an active mill levy for bond and interest: i.e., actual historical experience found only 116 school districts receiving any type of capital infrastructure state aid in Fiscal Year 2015.

An additional important current reality was the current aid rate. The range here was indicative of the current high levels of variability that existed within this formula at the current 75% cap, with 144 districts within the state failing to qualify for any aid at the minimum of 0%, and a maximum of 75% (USD 207-Ft Leavenworth). The vast number of districts at 0% had a visible and meaningful effect on both the mean and the median, at 11.5% and 1% respectively –

representing a substantial shift in both measures when compared with those in the new ratio scheme. Significantly, the last number that should be understood as it related to reality in the then-current formula was the current bond and interest payment which represented the total annual expenditure for each district's capital infrastructure debt service. These numbers were detailed in alternative one above, but were shown again for purposes of comparison with the new aid ratio and the corresponding state aid payments. The bottom line of this observation was the fact that the then-current state aid formula was significantly failing to fund the brick and mortar needs of Kansas school districts.

Based on these results, an analysis of the effects of the new state aid ratio tied to median household income was important. The first calculation, i.e., new state aid amount, represented the total amount of revenue that would be reimbursed to districts by the state, based upon their new income-dependent aid percentage. The range of these revenues was again significant at $26,695,469, with a minimum of $8 (USD 316-Golden Plains) and a maximum of $26,695,477 (USD 259-Wichita). Note that again, 112 districts were not included in the calculations due to their lack of any bonded indebtedness at the time of this study, thereby impacting the mean of $299,746 and the median $42,112. When compared with previous measures of central tendency, the mean was nearly stagnant, impacted by only $1,112, while the median increased by $42,112.

The next calculation was arguably the most important to school districts by finding the new district state aid supplement. This amount represented the simulated difference between the previous bond and interest payment under the SEEA formula, therein accounting for shifts as a result of new state aid amounts awarded to each district. This figure would be of particular interest to districts as it directly impacted the mill rate that must be assessed to generate the appropriate local revenue share. The resulting range was $60,086,587, with a minimum of $40

(USD 316-Golden Plains) and a maximum of $60,086,627 (USD 259-Wichita). The mean of these values was $1,635,547, with a median $244,397. This illustrated a significant shift in the mean for districts, dropping $299,746, while the median dropped by $62,985.

Finally, the last calculation under the second funding alternative was determining the cost difference to the state, thereby generating the outcome likely to be of the most critical interest to legislators and policymakers. However, this figure also held great significance for local boards of education because any subtraction of state revenues would be tantamount to an increase in local effort. Representing the difference in state aid for capital infrastructure for each district after application of the new aid rate, the range was affected by the fact that both positive and negative values were involved at $13,082,366. The minimum value was -$10,220,876 (USD 259-Wichita), while the maximum value was $2,861,491 (USD 231-Gardner Edgerton). The mean was represented by $1,112, while the median was $0 (due to 143 districts or more not having a value). Subsequent calculation for cost difference to each district was included in Appendix C, with each of those values and descriptive statistics representing the numeric opposite of those found in the cost difference to the state.

As noted earlier, the central premise to the second funding simulation was to test the hypothesis of whether the introduction of an income-based wealth measure would serve as a viable substitute for the ad valorum property wealth components currently in law. Figure 4.7 was included to provide visual representation of the main variable instrumental to the formation of this second funding alternative – i.e. median household income (note that all 286 districts are accounted for even though not fully displayed due to margin compression). As illustrated by the extreme jaggedness of the blue line, the median household income across the state of Kansas was quite varied. Further, as illustrated by the solid orange line, representing the statewide median

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for the 2015 fiscal year at \$48,402, a vast number of districts were found to be above this line. Conversely, districts below this median line were generally much closer to the line than their wealthy counterparts. This illustrated the fact that the bottom half of the state's districts (when sorted by median household income) were all much closer to each other in value than the top half. This served as further evidence regarding the extreme income wealth existing in high-income districts across the state.

The summative totals for this formulaic alternative again had numerous implications for policymakers and school district officials. Of particular interest was the net difference between the prior gross state aid amount and that shift after new formulaic principles were applied. A visual representation of this shifting in state funds was generated in Figure 4.8 (p. 145), depicting a comparison between current state aid amounts per district with new state aid amounts (note that all 286 districts are accounted for even though not fully displayed due to margin compression). The blue bars in Figure 4.8 represented current state aid amounts districts were receiving under the then-current formula, while the orange bars represented state aid amounts under the new formulaic alternative. Again not surprisingly, this formulaic alternative yielded winners and losers. However, the graph illustrated that a major policy change did not result in a majority of districts on one side or the other of this calculation, but rather yielded a relatively even spread across the state.

Figure 4.9 (p. 146) provided an additional depiction of the cost difference to districts compared with the cost difference to the state (note that all 286 districts are accounted for even though not fully displayed due to margin compression). As emphasized earlier, the principle of redesign via this income-based formula alternative rested upon the premise of maintaining the same level of current state involvement – i.e., reallocating current state dollars. The blue line

illustrated the cost difference to each district, with values above the x-axis representing a cost savings to the district, while values below represented additional costs to the district. The orange line then represented the cost savings to the state, with those values inversely and identically opposite for each district. As illustrated in Figure 4.9, and supported by Appendix C data, a total of 67 districts (23%) would have had local costs increased under this formulaic alternative. Conversely, a total of 118 districts (41%) would have enjoyed some type of cost savings under an income-based wealth alternative, with some very notable savings in a few isolated instances. The remaining 101 districts (36%) were unaffected due to their current lack of outstanding bonded indebtedness. In sum, this alternative highlighted opportunities to more equitably distribute state tax dollars, without increasing the current burden upon the state.

Table 4.6 generated further analysis by presenting a correlation matrix calculated for each variable against the other. As presented in Table 4.6, the variable of cost difference to the state yielded several negative correlations as well as several low coefficients. The new district supplement found two strong relationships: i.e., new district supplement to current bond and interest payment ($r_{xy}= 0.98$), and new district supplement to current district supplement ($r_{xy}= 0.99$), indicating a strong relationship between the dollars expended and raised previously with that under the new formula. The new aid rate was calculated to have a negative correlation against all other variables, while median household income coefficients were low, indicating a weak relationship between the concept of assessing wealth by income versus wealth by property. The new state aid amount to current state aid amount indicated a positive relationship ($r_{xy}= 0.91$). These measurements suggested an improved fiscal equity performance profile resulting from redefining wealth capacity to income-based measures.

In sum, Appendix C generated the following observations:

1.) Median household income varied widely across the state of Kansas.

2.) Districts that would stand to lose the most state aid were generally in the most affluent areas of the state.

3.) Districts that would stand to gain the most state aid were generally in less affluent areas of the state.

4.) A large number of districts were determined to be winners based upon any change away from ad valorum wealth capacity toward income-based measures.

5.) The net-zero based principle of formula redesign (i.e., holding the state as near-harmless as possible by simply redistributing existing aid dollars) resulted in a net funding minimum at the 74th percentile of median household income. Interestingly, this was only one percentile below the then-current formula provided for under the basis of property wealth.

Appendix C and the associated tables and figures provided a depth of analysis in support of equity improvement relating to a shift away from historically unquestioned ad valorum policy structures.

Table 4.5 – Selected Descriptive Measures for Changing Out Taxable Wealth Definition for Kansas Schools 2015

Current Aid Rate		*Current State Aid Amount*		*Current Bond & Interest Payment*		*Current District Supplement*	
Mean	0.115174825	Mean	300857.8243	Mean	1935293.084	Mean	1634435.26
Standard Error	0.008832012	Standard Error	67056.84108	Standard Error	414557.9244	Standard Error	365312.6734
Median	0.01	Median	0	Median	307381.5	Median	264404.915
Mode	0	Mode	0	Mode	0	Mode	0
Standard Deviation	0.149362872	Standard Deviation	1134034.083	Standard Deviation	7010810.651	Standard Deviation	6177997.889
Sample Variance	0.022309268	Sample Variance	1.28603E+12	Sample Variance	4.91515E+13	Sample Variance	3.81677E+13
Kurtosis	0.390469847	Kurtosis	146.5560067	Kurtosis	88.82443767	Kurtosis	75.45885295
Skewness	1.097418373	Skewness	10.75228934	Skewness	8.624870379	Skewness	8.16499059
Range	0.75	Range	16474601.4	Range	86782104	Range	70307502.6
Minimum	0	Minimum	0	Minimum	0	Minimum	0
Maximum	0.75	Maximum	16474601.4	Maximum	86782104	Maximum	70307502.6
Sum	32.94	Sum	86045337.76	Sum	553493822	Sum	467448484.2
Count	286	Count	286	Count	286	Count	286
Confidence Level (95.0%)	0.017384248	Confidence Level (95.0%)	131989.496	Confidence Level (95.0%)	815983.7329	Confidence Level (95.0%)	719053.1923

Median Household Income		*New Aid Rate*		*New State Aid Amount*		*New District Supplement*	
Mean	51223.89161	Mean	0.218659353	Mean	299745.6371	Mean	1635547.447
Standard Error	703.3234709	Standard Error	0.005853749	Standard Error	96767.60861	Standard Error	347224.3834
Median	48401.5	Median	0.24	Median	42111.57245	Median	244396.6933
Mode	51875	Mode	0	Mode	0	Mode	0
Standard Deviation	11894.27916	Standard Deviation	0.098995873	Standard Deviation	1636488.754	Standard Deviation	5872097.147
Sample Variance	141473876.8	Sample Variance	0.009800183	Sample Variance	2.6781E+12	Sample Variance	3.44815E+13
Kurtosis	3.263170039	Kurtosis	-0.273984013	Kurtosis	239.6753869	Kurtosis	63.01282892
Skewness	1.541254708	Skewness	-0.676652463	Skewness	14.91972121	Skewness	7.502222674
Range	70515	Range	0.387805	Range	26695476.92	Range	60086627.08
Minimum	33621	Minimum	0	Minimum	0	Minimum	0
Maximum	104136	Maximum	0.387805	Maximum	26695476.92	Maximum	60086627.08
Sum	14650033	Sum	62.536575	Sum	85727252.2	Sum	467766569.8
Count	286	Count	286	Count	286	Count	286
Confidence Level (95.0%)	1384.367485	Confidence Level (95.0%)	0.011522066	Confidence Level (95.0%)	190469.8713	Confidence Level (95.0%)	683449.6021

Cost Difference to District		Cost Difference to State	
Mean	1112.18726	Mean	-1112.18726
Standard Error	45964.19419	Standard Error	45964.19419
Median	0	Median	0
Mode	0	Mode	0
Standard Deviation	777325.057	Standard Deviation	777325.057
Sample Variance	6.04234E+11	Sample Variance	6.04234E+11
Kurtosis	107.2948217	Kurtosis	107.2948217
Skewness	-7.607936703	Skewness	7.607936703
Range	13082366.27	Range	13082366.27
Minimum	-10220875.52	Minimum	-2861490.746
Maximum	2861490.746	Maximum	10220875.52
Sum	318085.5564	Sum	-318085.5564
Count	286	Count	286
Confidence Level (95.0%)	90472.36236	Confidence Level (95.0%)	90472.36236

Table 4.6 – Correlation Matrix of Changing Out Taxable Wealth Definition for Kansas Schools 2015

	Current Aid Rate	Current State Aid Amount	Current Bond & Interest Payment	Current District Supplement	Median Household Income	New Aid Rate	New State Aid Amount	New District Supplement	Cost Difference to District	Cost Difference to State
Current Aid Rate	1									
Current State Aid Amount	0.291521991	1								
Current Bond & Interest Payment	0.080542165	0.771639778	1							
Current District Supplement	0.037887679	0.692099021	0.993160722	1						
Median Household Income	0.095735104	0.067615974	0.251144219	0.272587621	1					
New Aid Rate	-0.081972503	-0.04394804	-0.1784582	-0.194447796	-0.960569299	1				
New State Aid Amount	0.113594981	0.905224944	0.75603007	0.691781999	-0.095843808	0.102375379	1			
New District Supplement	0.064503184	0.668999479	0.983222144	0.992961826	0.326556566	-0.241595595	0.623949983	1		
Cost Difference to District	0.186149877	-0.446861135	-0.465916923	-0.446698044	0.300422753	-0.27964457	-0.784656058	-0.337592255	-1	
Cost Difference to State	-0.186149877	0.446861135	0.465916923	0.446698044	-0.300422753	0.27964457	0.784656058	0.337592255	1	1

Figure 4.7 – 2015 Median Household Income by District with Statewide Median
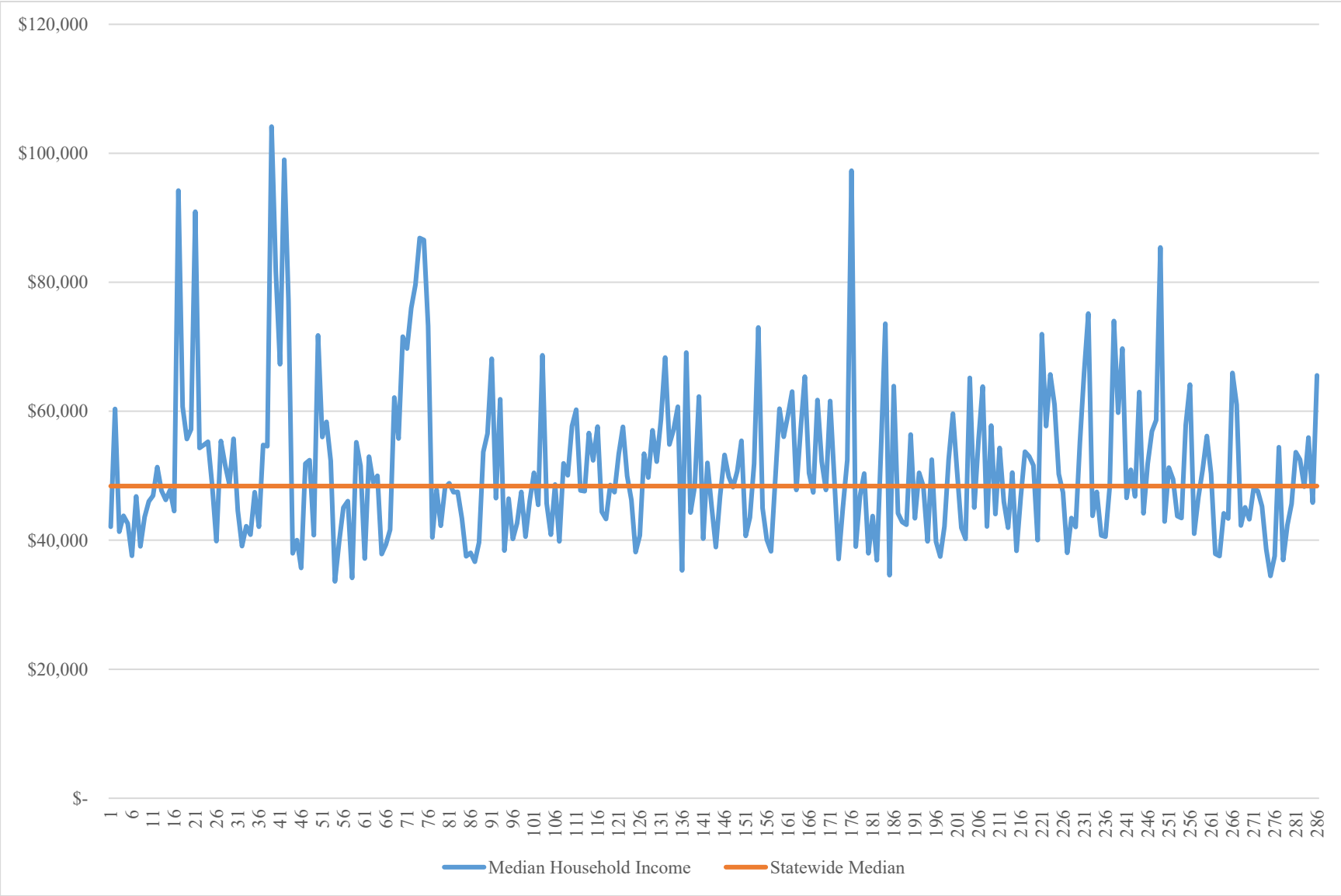
Figure 4.8 – Current State Aid vs. New State Aid
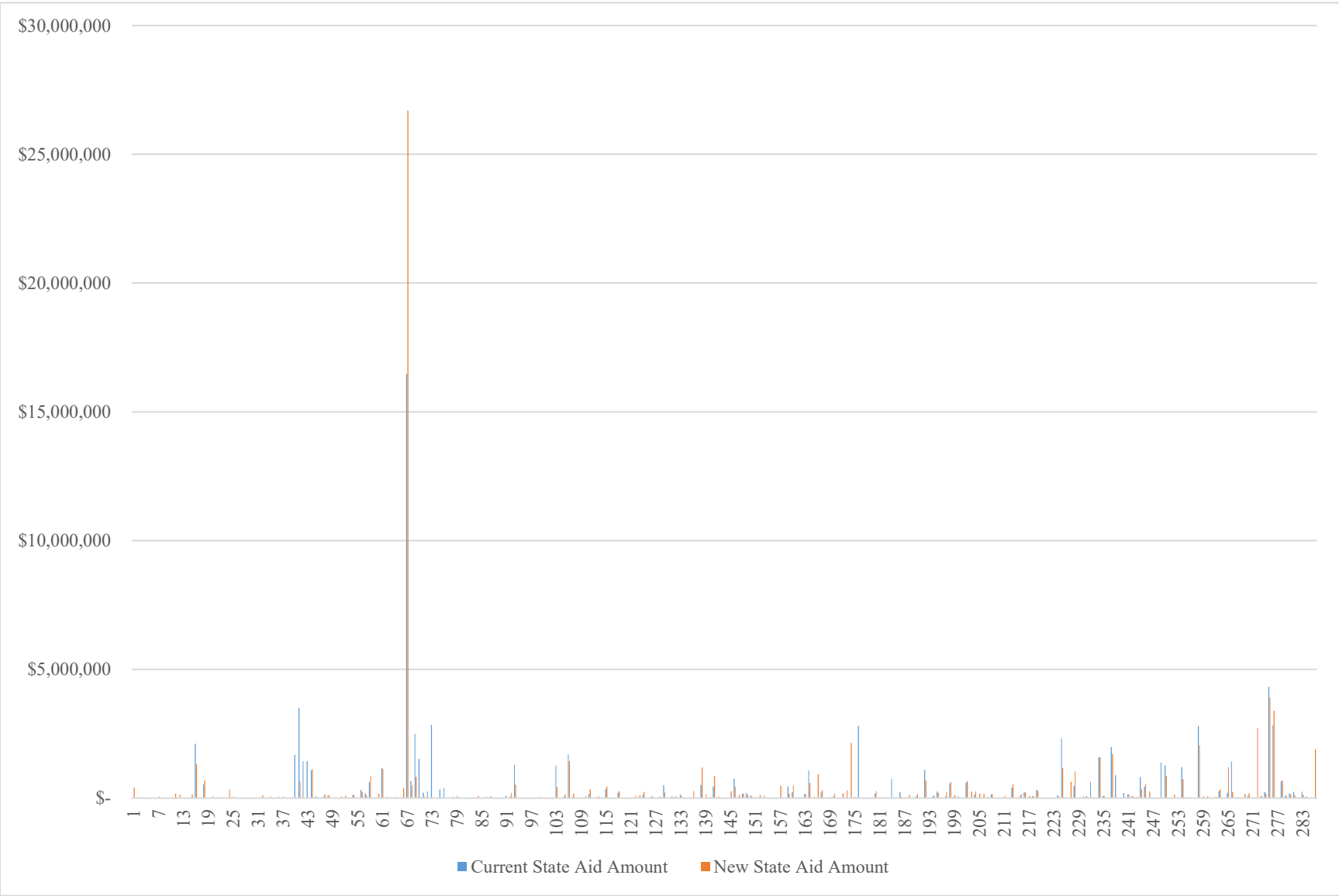
Figure 4.9 – Cost Difference to District vs. Cost Difference to State
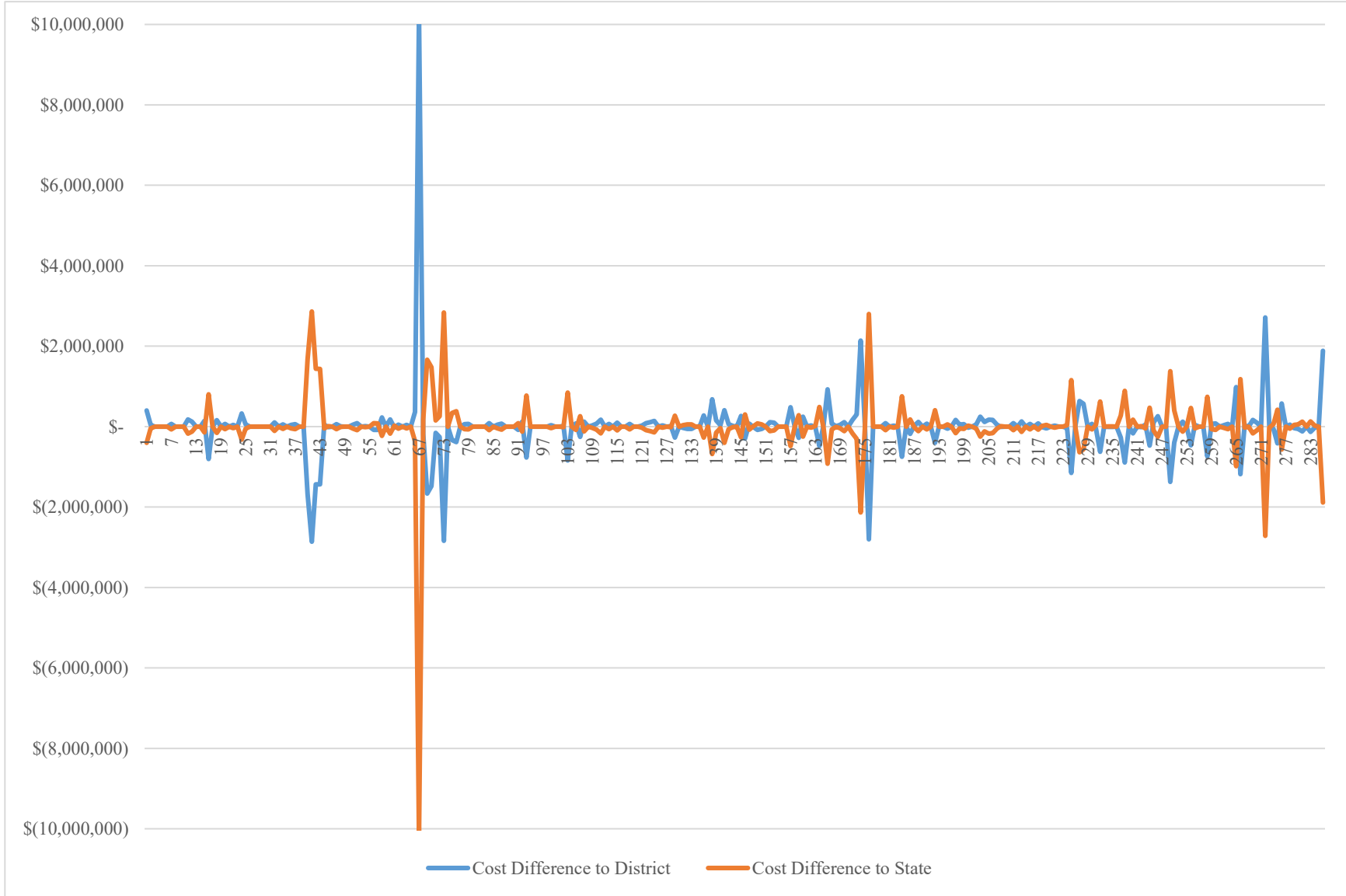
Simulation of a Uniform Tax Rate Building Authority

The third and final research question attempted to answer the following policy question: Is there a basis and benefit to proposing that Kansas restructure PreK-12 school infrastructure funding away from total local control to a system utilizing a uniform statewide tax rate creating a central building authority upon which local school districts can draw while retaining local facility enhancement options? The intent of such a policy question was to provide a truly uniform bond and interest mill rate across all districts while equitably distributing the current debt burden.

Simulation of a uniform tax rate building authority called for the application of a uniform mill rate across districts within the state. The policy underpinnings were built upon 100% participation in the building authority regardless of whether districts had current bonded indebtedness – i.e., the policy goal was to provide equal access at time of need at any point in time. Appendix D (p. 219) included the summary data of current bond and interest fund profiles, as well as resultant calculations from the proposed changes implementing a statewide mill rate. Appendix D contained the following variables: current mill levy B&I #1, current mill levy B&I #2, current total millage cost to district, current cost to district, break-even B&I mill levy, new cost to district, cost difference to district, cost difference to state, funding pool levy, funding pool revenue, and district total win/loss. Table 4.7 (p. 156) provided a summary compilation of selected statistical measures for each of the variables included in Appendix D. Table 4.8 (p. 158) then presented correlation coefficients for each of the variables.

The figures and calculations corresponding to each district, as well as the summary data for the entire state were based upon the following formulaic parameters:

1.) Total millage for each district was calculated to include mill rates for bond and interest funds (B&I) #1 and #2.

2.) Current cost to the district was calculated by multiplying the total millage for each district by the bond and interest valuation, then dividing by 1000. This figure represented the current reality, while serving as a basis for comparison.

3.) A break-even mill rate was calculated. This mill rate was based upon the politically attractive premise of keeping the total cost difference to the state at or near $0, with a final additional necessary amount of only $10,568. This resulted in a break-even mill rate of 10.29 mills.

4.) New district costs were calculated by multiplying the current valuation by the break-even levy. The resulting difference represented either a cost savings to the district (lower) or cost savings to the state (higher).

5.) The same cost calculations were then applied to a second mill rate for the funding pool. The intent was to create an annual reserve pool of approximately $100 million. The resulting calculation was the addition of a second mill rate set at 3.00 mills, netting $94,320,074 in additional revenue to be added to the funding pool.

As with the other alternatives, the researcher made a professional judgment that it was best to first analyze the situation as it currently existed in order to fully appreciate the impacts of any subsequent changes. The first object for analysis was the current mill levy B&I #1 where the range was found at 38.85, with a minimum of 0.00 (represented by 119 districts) and a maximum of 38.85 (USD 101-Erie-Galesburg). The mean was 6.99 mills, while the median was 5.74 mills. The other mill rate being considered (current mill levy B&I #2), had a range of 19.74, with a

minimum of 0.00 (278 districts were without an active levy), and a maximum of 19.74 (USD 266-Maize). The mean for this mill rate was .29 mills, with a median .00 mills. The combination of these two rates, represented by the current total millage cost to district, had a range of 38.85, with a minimum of 0.00 (112 districts reported no mill rate), and a maximum of 38.85 (USD 101-Erie-Greensburg). The mean for this summative mill rate was 7.27, with a median of 6.82 mills. The last object for analysis within the current formula was the current cost to district. This calculated amount represented the total annual expenditure for each district for capital infrastructure debt service. The range for this data set was $42,538,307, with a minimum of $0 (112 total districts), and a maximum of $$42,538,307 (USD 229-Blue Valley). The mean of these values was $1,131,345, while the median was $227,058.

The first half of simulating this funding alternative involved finding a break-even point whereupon a uniform mill rate was applied to every district while keeping state-provided dollars very near current funding levels. Based upon debt service needs that existed during the 2015 fiscal year, this yielded a uniform levy of 10.29 mills.   The first calculation under this new scenario found the new cost to district, representing the updated annual debt service expenditure after applying the new uniform mill rate to the existing assessed valuation. The range of these values was $30,439,790, with a minimum of $22,415 (USD 207-Ft Leavenworth) and a maximum of $30,462,205 (USD 512-Shawnee Mission). The mean was calculated at $1,131,308, with a median $416,974. A comparison of the current cost to district opposed to the new cost to district was calculated in Figure 4.10 (p. 159). Importantly, all districts were included in Figure 4.10 based upon the principle of the new structure in which all districts would begin carrying the burden of the current statewide debt service. The total new cost to all districts was $323,554,103, representing a sum of only $10,568 less than the total under the current

scenario – a sum that currently was unevenly distributed across only participating districts and with significantly variable tax effort following.

The next calculation after finding the new cost to each district identified the resulting effect on the state and each district. Logically enough, under this scenario, if the district was a winner, the state was a loser by the same dollar amount, and vice versa. Of key interest to local boards of education would be the cost difference to individual districts, as the simulation's main purpose was to determine whether each district would spend more or less under the uniform levy. These calculated values had a range of $25,417,945, with a minimum of -$16,693,129 (USD 229-Blue Valley), and a maximum of $8,454,816 (USD 512-Shawnee Mission). The mean of these values was -$37, while the median was found at $142,713. The cost variable of most importance to state policymakers was found in the cost difference to the state, as again it was noteworthy that all of these outcomes were inversely identical to those found within the cost difference to districts. Again, the policy objective was to minimize new costs to the state so that the summary total of this figure was $10,568, effectively neutralizing cost objections stemming from any need for additional state-provided revenue.

The second half of this final funding alternative sought to create a capital infrastructure funding pool of excess revenues to which districts could apply to for approved major capital needs. This additional mill rate was built upon the same premise as that of the first – i.e., such a tax rate was seen as uniform and mandatory for all 286 school districts. The researcher sought to create a pool of excess revenues near $100 million for initial simulation, but this amount was assumed to be flexible based upon the state's needs, as well as the willingness of districts to accept mill rate increases to provide a larger funding pool. The resulting calculations created a total available surplus of $94,320,074 by assessing an additional 3.0 mills to each district,

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thereby bringing the total uniform millage across the state to 13.29. A visual comparison of the current mill rates of districts compared with those for break-even, surplus, and new combined mill levies is depicted in Figure 4.11 (p. 160).

The simulated funding pool, representing total new monies generated per district, had a range of $8,874,574, with a minimum of $6,535 (USD 207-Ft Leavenworth) and a maximum of $8,881,109 (USD 512-Shawnee Mission). The mean of this new revenue amount was $329,827, with a median of $121,567. The last calculation on the spreadsheet – i.e., district total win/loss – would arguably be of the most importance to individual school districts, second only to impacts upon their final mill rate changes. This variable effectively represented the total difference to district expenditures under the two combined new uniform mill rates, compared to current expenditures under the previous formula. In the simulation, the total net revenue collected from districts with this additional mill rate was $94,320,074 and when combined with the additional $10,568 from the state, created the total sum $100 million available for the funding pool. The range of these values was $26,842,734, with a minimum of -$9,506,800 (USD 229-Blue Valley), and a maximum of $17,335,926 (USD 512-Shawnee Mission). The mean of these values was $329,790, while the median landed at $224,583. Figure 4.12 (p. 161) portrayed the impact by district for this calculation.

As mentioned previously, Figure 4.10 provided a visual comparison of the current cost to districts compared with the new cost after application of this simulation (note that all 286 districts are accounted for even though not fully displayed due to margin compression). The blue line represented the current costs for each district in Kansas, and as supported by the data found in Appendix D, displayed the large number of districts (count 112) that did not currently have any expenditures due to the absence of a mill rate for the bond and interest fund. The blue line

displayed in Figure 4.10 illustrated the extreme diversity across the state of Kansas with regard to current capital infrastructure debt service. Conversely, the orange line represented the new cost to districts after application of the proposed uniform statewide mill rate. As illustrated in Figure 4.10, every single district would be eligible for expenditures for capital infrastructure, regardless of their previous position. Figure 4.10 thereby provided a graphic depiction of the spillover effects of this formulaic change, as a vast number of districts would now incur additional costs (benefits) beyond the then-current reality.

Figure 4.11 then provided visual evidence of the comparison of the current mill rates of districts compared with three different mill rates: break-even mill rate, surplus mill rate, and the combined total of those two (note that all 286 districts are accounted for even though not fully displayed due to margin compression). The blue line again evidenced the extreme diversity across the state of Kansas under the then-current formula with regard to bond and interest mill rates for the state's school districts. As evidenced by the jaggedness of the blue line, combined with the number of districts absent of any line, Figure 4.11 appropriately illustrated the very different debt service structure experience across Kansas. The gray line then represented the additional funding pool levy, set at 3.0 mills, while the orange line represented the break-even mill levy, set at 10.29 mills. The yellow line then represented the combined mandatory total of those two rates that would be assessed uniformly to all districts. As evidenced in Figure 4.11, there were a large number of districts that would experience a mill rate increase as a result of this formulaic change; however, the majority of those were districts currently not having a mill rate, but who would suddenly be eligible for equalized access to the funding pool. The graphical depiction also illustrated that there were some districts that would benefit from a mill rate decrease, as evidenced by the respective blue line much farther above the yellow line. In sum,

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Figure 4.11 provided powerful evidence of the policy and practice impacts to mill rates that would be experienced under this formulaic shift.

Figure 4.12 provided visual evidence of the total districts' win/loss record, a calculation based upon the increase or decrease in total district expenditures after simulation of the formulaic changes (note that all 286 districts are accounted for even though not fully displayed due to margin compression). The blue line represented the total dollar value for each school district, with values below the x-axis representing cost savings to districts, while values above the x-axis represented additional costs to the district. Again, the jaggedness of the blue line represented the extreme diversity of districts' fiscal fortunes after application of this new formula. As evidenced in Figure 4.12, and supported by the data in Appendix D, only 58 districts would be winners under this formulaic change, with the remaining 228 districts being assessed additional mandatory expenditures for capital infrastructure. Again, however, a large number of those in the loss category were attributable to the fact that they did not have any capital infrastructure debt service under the then-current formula. Figure 4.12 was quite telling of the stark reality that many districts would face if such a formulaic change were to come to fruition – i.e., a new expenditure level higher than they held previously for debt that they did not originally incur.

Table 4.8 (p. 158) provided a correlation matrix for each of the variables in Appendix D against all others. Table 4.8 found several negative relationships between and among several variables, namely district total win/loss. Further, there were several relationships with low coefficient values, suggesting little to no linkage between the two variables of comparison. However, there were a few relationships worthy of future exploration: e.g., new cost to district to current cost to district ($r_{xy}= 0.92$), funding pool revenue to current cost to district ($r_{xy}= 0.92$), and district total win/loss to cost difference to district ($r_{xy}= 0.84$).

In summary, the simulation in Appendix D provided for the following general observations:

1.) A large number of districts would incur additional costs under a state building authority, albeit primarily those that currently did not assess any bond and interest mill levy.

2.) Many districts would now be providing tax support for debt service on newer structures in other school districts, without any debt-related capital infrastructure within their home district.

3.) Many of the biggest winners under this formulaic change were located within very affluent parts of the state. Additionally, many of these beneficiary districts had high amounts of current capital infrastructure debt.

4.) Many of the biggest losers under this formulaic change were located in less affluent areas of the state, with only a few located in major metropolitan areas. Additionally, a number of these losing districts did not currently assess any bond and interest mill levy.

5.) The redistribution principle resulted in several smaller cost differences (less than $1 million) for a large number of districts, both in savings and increases. Consequently, there were only a few large dollar differences (greater than $1 million), count of 39.

As with the other two alternatives discussed in the second phase of the study, this final alternative – if enacted – would have far-reaching implications for both the state and school districts alike. This final alternative involving a statewide building authority effectively eliminated the most elemental concept of local control, as the uniform mill rate was applied to all districts and as the principle of debt burden was no longer carried by those that chose to enter

into it – but rather became shared across all districts. As a result, a number of districts that did

not currently participate in any type of debt service were newly mandated to help provide for the

maintenance of others – a sure point of contention and argument in a society not fully convinced

of the merits involved in statewide responsibility for every aspect of educational equality and

access. However, the trade-off was certainly something that should not be overlooked – i.e., a

sizable pool of additional funds to which voter-dependent districts could apply for future

construction needs on an equalized basis. While the intent of this research was not to develop

those specific parameters, it was assumed such a pool would be governed by policies and an

approval process under the authority of the State Board of Education. A change such as this

would have extensive consequences for policy and practice, including the fact that school

districts might no longer be required to go through the bond referendum process as the sole

means for large capital projects. Yet the options would be multiple; all that can be known with

certainty is that such a shift could drastically change the landscape of school districts and school

finance in Kansas, including the measurement of adequate and equitable fiscal provisions for

residence-dependent and tax base-dependent children.

Table 4.7 – Selected Descriptive Measures for Building Authority at Uniform Tax Rate for Kansas Schools 2015

Current Mill Levy B&I #1		*Current Mill Levy B&I #2*		*Current Total Millage Cost to District*		*Current Cost to District*	
Mean	6.985678322	Mean	0.288636364	Mean	7.274314685	Mean	1131345.006
Standard Error	0.44482349	Standard Error	0.110567714	Standard Error	0.443343614	Standard Error	225997.0255
Median	5.74	Median	0	Median	6.8205	Median	227057.7137
Mode	0	Mode	0	Mode	0	Mode	0
Standard Deviation	7.522647809	Standard Deviation	1.869869715	Standard Deviation	7.497620841	Standard Deviation	3821956.499
Sample Variance	56.59023006	Sample Variance	3.496412752	Sample Variance	56.21431828	Sample Variance	1.46074E+13
Kurtosis	0.565791704	Kurtosis	61.25006925	Kurtosis	0.483760626	Kurtosis	65.67663086
Skewness	0.940917241	Skewness	7.470291881	Skewness	0.876739955	Skewness	7.479560269
Range	38.849	Range	19.74	Range	38.849	Range	42538306.99
Minimum	0	Minimum	0	Minimum	0	Minimum	0
Maximum	38.849	Maximum	19.74	Maximum	38.849	Maximum	42538306.99
Sum	1997.904	Sum	82.55	Sum	2080.454	Sum	323564671.8
Count	286	Count	286	Count	286	Count	286
Confidence Level (95.0%)	0.87555613	Confidence Level (95.0%)	0.217632931	Confidence Level (95.0%)	0.872643257	Confidence Level (95.0%)	444835.0535

Break-Even B&I Levy		*New Cost to District*		*Cost Difference to District*		*Cost Difference to State*	
Mean	10.29	Mean	1131308.054	Mean	-36.95202431	Mean	36.95202431
Standard Error	1.68356E-15	Standard Error	184985.0699	Standard Error	93096.09239	Standard Error	93096.09239
Median	10.29	Median	416973.6489	Median	142712.6891	Median	-142712.6891
Mode	10.29	Mode	#N/A	Mode	#N/A	Mode	#N/A
Standard Deviation	2.84715E-14	Standard Deviation	3128381.397	Standard Deviation	1574397.781	Standard Deviation	1574397.781
Sample Variance	8.10628E-28	Sample Variance	9.78677E+12	Sample Variance	2.47873E+12	Sample Variance	2.47873E+12
Kurtosis	-2.014134276	Kurtosis	57.12200717	Kurtosis	58.89307663	Kurtosis	58.89307663
Skewness	1.005280148	Skewness	7.222161785	Skewness	-5.435685471	Skewness	5.435685471
Range	0	Range	30439790.02	Range	25417944.71	Range	25417944.71
Minimum	10.29	Minimum	22415.24208	Minimum	-16963128.55	Minimum	-8454816.155
Maximum	10.29	Maximum	30462205.26	Maximum	8454816.155	Maximum	16963128.55
Sum	2942.94	Sum	323554103.5	Sum	-10568.27895	Sum	10568.27895
Count	286	Count	286	Count	286	Count	286
Confidence Level (95.0%)	3.31378E-15	Confidence Level (95.0%)	364110.2944	Confidence Level (95.0%)	183243.1429	Confidence Level (95.0%)	183243.1429

Funding Pool Levy		Funding Pool Revenue		District Total Win/Loss	
Mean	3	Mean	329827.421	Mean	329790.469
Standard Error	0	Standard Error	53931.50727	Standard Error	95855.26219
Median	3	Median	121566.6615	Median	224582.9864
Mode	3	Mode	#N/A	Mode	#N/A
Standard Deviation	0	Standard Deviation	912064.5472	Standard Deviation	1621059.576
Sample Variance	0	Sample Variance	8.31862E+11	Sample Variance	2.62783E+12
Kurtosis	#DIV/0!	Kurtosis	57.12200717	Kurtosis	51.44848258
Skewness	#DIV/0!	Skewness	7.222161785	Skewness	3.788198647
Range	0	Range	8874574.35	Range	26842733.87
Minimum	3	Minimum	6535.056	Minimum	-9506808.31
Maximum	3	Maximum	8881109.406	Maximum	17335925.56
Sum	858	Sum	94330642.41	Sum	94320074.13
Count	286	Count	286	Count	286
Confidence Level (95.0%)	0	Confidence Level (95.0%)	106154.6048	Confidence Level (95.0%)	188674.0792

Table 4.8 – Correlation Matrix of Building Authority at Uniform Tax Rate for Kansas Schools 2015

	Current Mill Levy B&I #1	Current Mill Levy B&I #2	Current Total Millage Cost to District	Current Cost to District	Break-Even B&I Levy	New Cost to District	Cost Difference to District	Cost Difference to State	Funding Pool Levy	Funding Pool Revenue	District Total Win/Loss
Current Mill Levy B&I #1	1										
Current Mill Levy B&I #2	-0.137644757	1									
Current Total Millage Cost to District	0.969010063	0.111290862	1								
Current Cost to District	0.294439319	0.038455846	0.305012853	1							
Break-Even B&I Levy	1.19928E-16	-1.56599E-16	1.46469E-16	2.73123E-17	1						
New Cost to District	0.1441001	0.00560908	0.145979982	0.916460684	-7.9248E-17	1					
Cost Difference to District	-0.428439499	-0.082208722	-0.450372076	-0.606529021	6.63025E-17	-0.237736279	1				
Cost Difference to State	0.428439499	0.082208722	0.450372076	0.606529021	-6.63025E-17	0.237736279	-1	1			
Funding Pool Levy	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	1		
Funding Pool Revenue	0.1441001	0.00560908	0.145979982	0.916460684	-2.57514E-16	1	-0.237736279	0.237736279	#DIV/0!	1	
District Total Win/Loss	-0.335031243	-0.076686501	-0.355274808	-0.073437551	9.65911E-17	0.331741711	0.837456543	-0.837456543	#DIV/0!	0.331741711	1

Figure 4.10 – Current Cost to District vs. New Cost to District
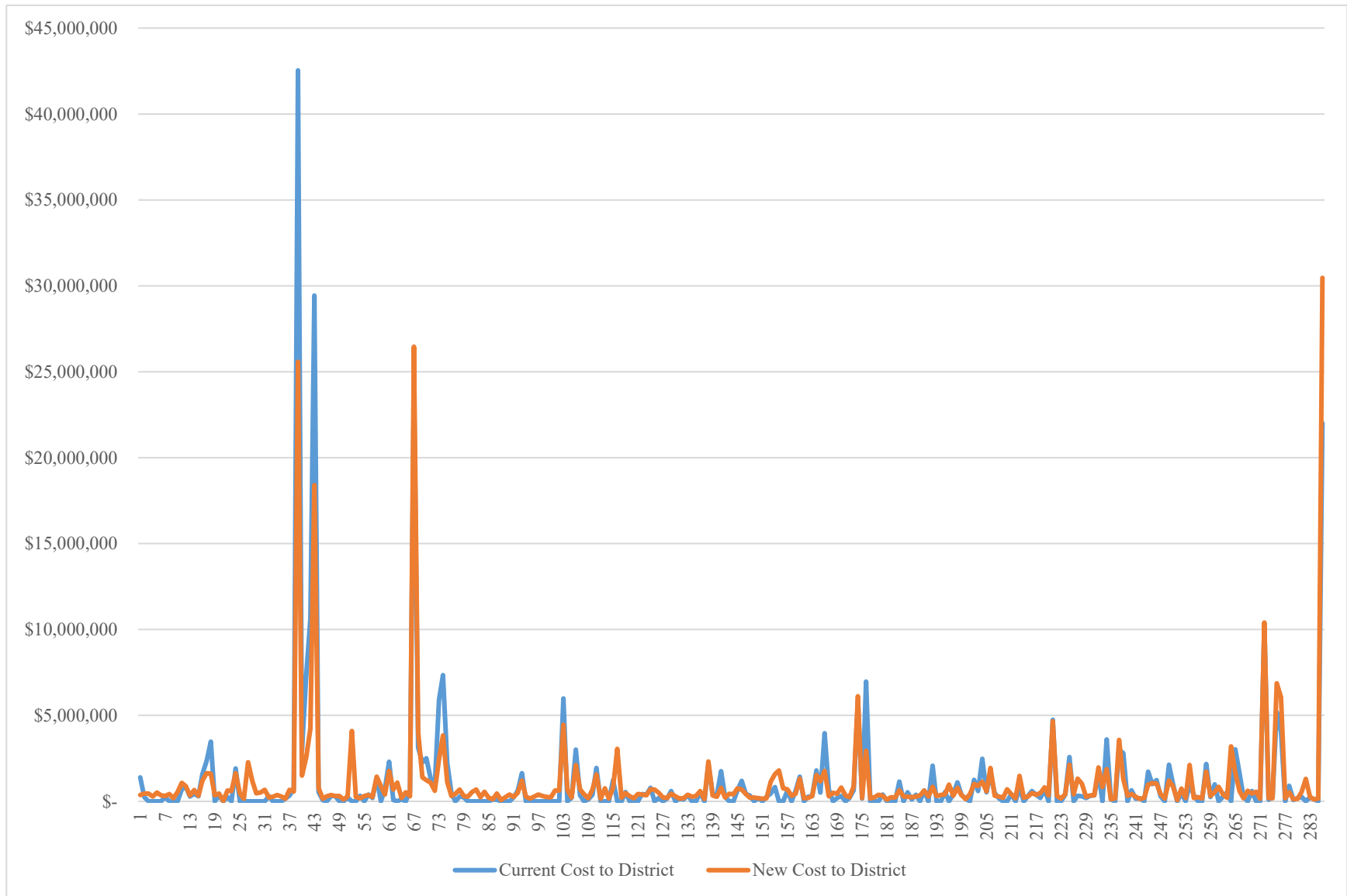
Figure 4.11 – Current Mill Levy vs. New Uniform Levies
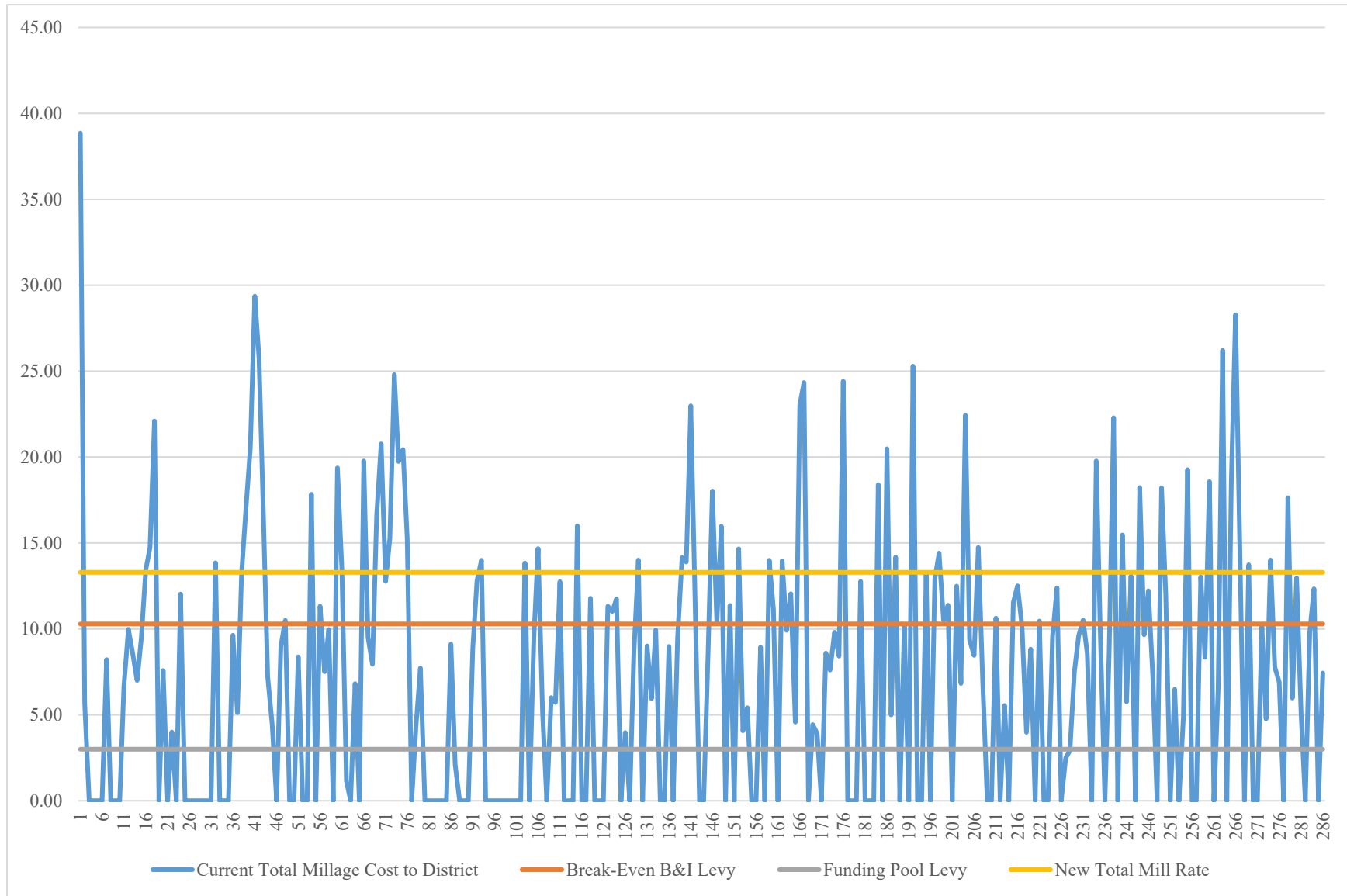
Figure 4.12 – District Total Win/Loss
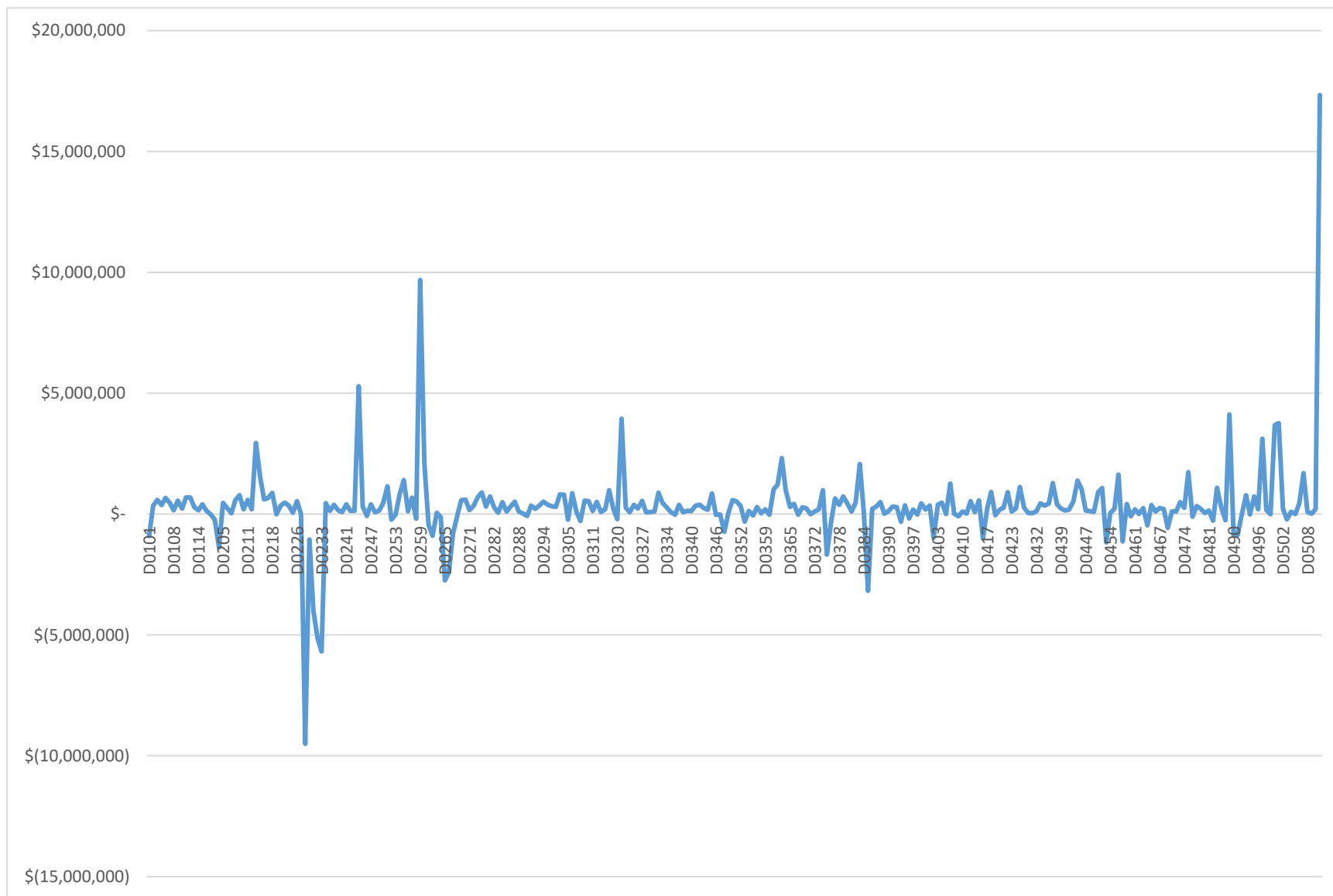
Results of the Third Phase Analysis

The third and final phase of the research called for an analysis based upon perceptions from field practitioners. While formulaic components could be altered and the resulting calculations tabulated free of error, the application and feasibility of such dramatic policy changes were judged best interpreted through those responsible for managing the situation on a daily basis. Further, the state of Kansas has experienced unprecedented and rapid formulaic changes in recent years as a result of legislative action. As such, some districts have been grappling with a constantly moving target that has often found their districts a winner in one formula and on the losing side in another. The final phase therefore was an attempt to capture the first-hand perspectives of those with the lived experience and historical perspective deemed critical to fully understanding how potential changes such as those proposed in this study would impact the world of practice and be received in the real setting.

Perceptions from Selected Districts

Interviews conducted with the three selected school district leaders chosen for this study revealed a wealth of observations that should not be taken lightly. While the three districts were unique from each other in many ways, the interconnectedness of finance formulas across all school districts within the state of Kansas was fully understood and appreciated. Further, while a level of advocacy on behalf of students and patrons residing in their districts was both understood and expected, each leader was also able to understand and appreciate the need for systemic change at a statewide level, even if results did not favor their individual districts. As such, the interviews revealed the following general themes and beliefs held by panelists constituting the professional judgment model:

1.) A system largely dependent upon assessed valuation was seen to be very perilous. A downturn in the economy or loss of one major local entity was regarded as having the ability to quickly cause the total property wealth of a district to deteriorate quickly. While assessed valuation has long been used for a number of reasons, it was seen as leaving districts in a position that can quickly change without much predictability

2.) A district's board of education and patrons was said to have significant influence upon the mill rate, with the exception of the uniform general fund statewide levy. This was held as often determining the maximum rate which district leaders can set for the fiscal year. This invariably caused district leaders to worry about being faced with difficult decisions related to mill rates established for each fund. The current approval process for the district's budget was regarded as leaving it in a precarious position depending upon the current structure of the board of education.

3.) Capital outlay and capital infrastructure were often regarded as an afterthought. The perception indicated by these leaders was that these two funds and the mill rates used to raise revenue were often considered only after general operations (through both the general and supplemental general funds) had been addressed. If the total millage in a district needed to drop or if balancing of mill rates was needed, these funds were considered the first target for those decisions.

4.) The state of Kansas was seen as having capitalized on the concept of local control for purposes of avoiding any significant investment in both capital infrastructure and capital outlay. Put simply, the belief was that the need and desire for local control has been touted far beyond what actually exists and as such has allowed the state to circumvent the need for additional revenue in this regard.

5.) Planning for the foreseeable and long-term future have long been important. While each of the three districts were in very different positions regarding their enrollment outlook, each faced critical building infrastructure decisions in the short-term, but all three emphasized the value of thinking about the long-term needs of the district and state.

6.) In all three cases, state aid was seen as critical to all funding streams, with capital infrastructure being no exception. Aside from the need for revenue, the policy goals driving each of these formulaic components were of equal importance. Without exception, small shifts to fundamental policy behind a funding formula were seen to have numerous spillover effects that likely will affect many districts.

7.) Current state aid formulas were seen to work in a nearly inverse and net zero relationship against district wealth – i.e. the wealthier a district becomes (which allows it to generate more revenue), the less revenue it will receive in state aid. As a result, districts were said to often 'suffer' consequences of increased property wealth, even as they experience the benefits of higher millage tax yield.

8.) Physical infrastructure was regarded as an essential component of student achievement. Barriers and distractions in the learning environment were said to be associated with one or more deficiencies to the physical plant. There was widespread agreement that understanding and appreciating the interconnectedness of the condition of the learning center in relation to student achievement is critical.

9.) Overall, the net total effects of any formulaic change were regarded as difficult to predict. Because of the vast diversity of Kansas school districts, there were said to be many unforeseeable side effects that would only be revealed upon full implementation.

Summary

The data and analysis presented in this chapter provided one perspective on school physical capital infrastructure needs within the state of Kansas in mid-2018. Of first importance to the research in this study was an understanding of the background and contexts of school finance formulae, both within the state of Kansas and at a national level. This historical perspective then served as the antecedent for proposed formulaic alternatives for funding school infrastructure and the subsequent descriptive statistics gleaned from those various observations. Lastly, lived experiences through the perceptions and experiences of three selected school district leaders formulated the basis for the professional judgment model that served as a premise for the third and final phase of the research design. These three separate, yet interconnected phases of the research yielded a wealth of knowledge that served as the basis for the conclusions and recommendations following next in Chapter 5.

Chapter 5 - Conclusions and Recommendations

Overview of the Study

The purpose of this study was to first provide an overview of capital infrastructure

funding mechanisms in the state of Kansas, while also assessing impacts to school districts under

three funding alternatives. Further, three school districts were chosen for follow-on analysis of

the impacts under those formulaic alternatives. To accomplish these goals, the research was

divided into three separate, yet dependent phases. Phase One called for analysis of historical and

operational contexts of funding school infrastructure in the nation and in Kansas. This served as

the precursor for Phase Two, which generated the necessary calculations and descriptive

statistics for the three proposed funding alternatives. Phase Three then provided for field

practitioner input in the form of a professional judgment model.

Chapter 4 of this study presented an analysis of the results for the aforementioned three

phases, while this present chapter sought to provide additional discussion, conclusions, and

recommendations for further study. The guiding policy questions, as originally introduced in

Chapter 1 of this study, served as the primary aim of research in this study:

1. Is there a basis and benefit to proposing that Kansas provide state aid to PreK-12

    school infrastructure by the same method and level of participation as it provides to

    general fund financing?

2. Is there a basis and benefit to proposing that Kansas change its taxable wealth

    definition away from assessed valuation of real property to income-based measures?

3. Is there a basis and benefit to proposing that Kansas restructure PreK-12 school

    infrastructure funding away from total local control to a system utilizing a uniform

statewide tax rate creating a building authority upon which local school districts can draw while retaining local facility enhancement options?

Phase One Summary

Phase One analysis was informative and provided the necessary historical background for a study of this nature. Further, it laid the appropriate foundation at both national and state levels for the funding mechanisms in use today and how exactly those formulaic components were derived. An assessment of the progression of capital infrastructure funding schemes as the nation had evolved were critical for an understanding of implications for the future.

Perhaps the most alarming finding from the first phase of the analysis stemmed from the growing backlog of deferred maintenance across the nation. As states have struggled to find the necessary revenues to meet the growing demands for operational funds, capital infrastructure accounts have taken a very distant backseat to other priorities. Further, the absence of a formalized and regulated process for assessing and updating the deferred maintenance needs at both national and state levels has made these issues ongoing concern as well. The research gleaned in this study clearly pointed to the fact that the rate of new building construction has not outpaced the growing needs of the deferred maintenance and in fact lags behind in severe fashion.

The state of Kansas has found itself under the authority of a total of five formalized school funding schemes, starting first with the School Foundation Act of 1965. Further, the state has found itself mired in near-constant litigation for approximately the last three decades, as courts have continued to deal with issues of both adequacy and equity. Both capital infrastructure and capital outlay have not been exempted from the fray, but also have not

received the same level of attention and special interest as has been true for operational funds. While various studies have been demanded and conducted, the political will necessary to achieve substantial change regarding the prioritization of capital infrastructure funding has not been achieved.

Finally, a look into the current fiscal fortunes of the three selected districts for this study was telling, as this approach provided the necessary background for understanding these three very distinct, yet interconnected school districts within the state of Kansas. One high wealth, average wealth, and low wealth district were chosen for further examination, whereupon which they also were used for participation in carrying out the professional judgment model meant to triangulate the study's findings.

Phase Two Summary

Phase Two analysis provided calculations and data simulations under three separate and unique alternatives to the current capital infrastructure formula, with descriptive statistics generated for analysis. The first of three alternative funding structures involved application of general fund principles to the bond and interest fund. The second selected alternative substituted median household income per district in lieu of property wealth as expressed by assessed valuation. The third and final funding alternative involved application of a uniform statewide mill levy to all districts in lieu of the current bond and interest mill levy in place for those with debt obligations, thereby simulating a central building authority upon which all districts statewide could draw as equal partners for infrastructure funding needs.

Prior to conducting the necessary calculations for any of the three funding alternatives in Phase Two, an assessment of the state's school districts as they currently exist was executed.

This analysis served as the precursor and basis for all subsequent comparisons across the three proposed alternatives. For Fiscal Year 2015, there was a total of 463,266 students enrolled in Kansas' 286 school districts. The seven largest school districts educated just over one-third, or 167,632 FTE, of Kansas public school students. Further, the next largest 35 districts comprised roughly a third, or 150,261 FTE. The remaining third of Kansas school students were then educated across the state's remaining 244 districts. As illustrated through these data, the state not only had significant differences in district size, but also faced vast differences in student location density as well.

With regard to current fiscal fortunes and related data, districts received a total $2,604,346,073 in state monies in the form of General State Aid. Further, these districts had a total of $3,057,102,119 in General Fund spending authority for that fiscal year. With regard to capital infrastructure, bond debt valuation across the entire state totaled $31,443,547,471, with a grand total $5,368,730,264 in bonded indebtedness. This calculated the state's debt to valuation ratio at approximately 17%. While several individual districts reported much higher ratios in this regard, this overall ratio remained low due to the number of other districts reporting no debt. One final statistic of specific interest to the study was the difference between general fund aid ratio and bond and interest state aid ratio. For the 2015 fiscal year, the average general fund aid ratio was 86% for all districts, while the bond and interest state aid ratio was a mere 12% – i.e., an underlying driver for why this study was undertaken.

The first funding alternative involved the application of general fund principles to the bond and interest fund for all districts. In the researcher's judgment, this alternative was undoubtedly the best outcome for all school districts, while at the same time it represented the worst of the three outcomes for the state's coffers. Under the intended formulaic application, the

current general fund aid ratio replaced the current bond and interest state aid ratio in all districts, while assuming the same debt obligation going forward. Results indicated a significant expected shift in state involvement, with the required infusion of an additional $374,232,435 in state monies. School districts were not entirely exempt from new costs given this alternative, but losses were very minimal with only 18 districts losing any funding, and the total of those losses was only $698,744. Overall, this minimal amount of lost state revenue was a small price to pay in return for the new infusion of millions of state provided aid.

The application of general fund principles as provided in the first alternative funding scheme indicated that the total tax levied under this fundamental shift would drop by $227,597,395. On the contrary, the state's level of involvement would rise to nearly a half billion dollars, a substantial conceptual and fiscal shift in the state's role in capital infrastructure. This also represented a significant shift in the concepts of local control that have often dominated and influenced the district to state revenue ratios.

In the author's professional judgment, among the implications of increased state involvement through the first alternative reconceptualization, if implemented, would be a likely significant increase in the number of districts proposing a bond referendum to their patrons. Assuming that this new aid structure remained in place and operated true to design without any consideration of a cap on state-provided aid, nearly every district would find itself in a much better position to ask patrons for an additional levy to help fund construction projects. Both the mean and median state aid rate, each at 86%, under this alternative would exceed the previous maximum rate under the current formula, currently at 75%. Further, the mean for local taxes levied would drop significantly, from $1,071,728 to a mere $275,933, while the median would drop from $178,362 to a low cost of $39,958. Both of these metrics represented significant

decreases in locally-required revenues that would undoubtedly make future referenda much more palatable for potential voters.

The second funding alternative, which involved substitution of the income-based measure of median household income in lieu of traditional assessed valuation, shed a very different light in many ways. Under this formulaic alteration, the total impact on state coffers was minimized, resulting in only an additional $318,086 in new state monies. This additional amount represented a mere .3% increase in overall state investment. While there were obviously a number of political and other extraneous factors to consider for this alternative, the fact that the state's total expenditure was nearly unchanged lent itself to more likely serious consideration by policymakers at the state level. Further, while it was assumed that some districts would gain new motivation to attempt a bond referendum under the revised formula due to a positive impact on their aid ratio, the second alternative did not have the open checkbook implications found in the first alternative.

Even yet, the second alternative, while cost-neutral to the state, had both winners and losers when looking at the individual effects on school districts. A total of 67 districts stood to lose state aid, to a total sum of $ 32,297,002. The range of these losses in revenue started at $1,009 (USD 461-Neodesha) and extended to $2,861,491 (USD 231-Gardner Edgerton). The mean of median household incomes within this specific data set was $58,189, approximately $7,000 higher than the statewide average. The previous average aid rate was at .30, but was nearly halved at .16 after the formulaic change was made. The average loss of state aid for these 67 districts was $482,045. When compared with the average bond and interest payment of this group, $3,834,925, this equated to approximately a 13% loss in obligatory debt service revenue. The primary shift here could be characterized by districts that under the current system had low

property wealth (and subsequently higher state aid rates), but found themselves on the higher end of median household incomes.

Inversely, there were 123 districts that would benefit from application of the second funding alternative posed in this study. These districts would experience a combined savings of $31,978,916, as more state aid was provided, but would continue to be nearly cost-neutral to the state as a result of savings to the first group of districts. The range of these savings in revenue began with $8 (USD 316-Golden Plains) and ended with $10,200,876 (USD 259-Wichita). The average median household income of these winning districts was $48,468, just dollars away from the statewide median for this figure. These districts began with an average of .06 for the state aid rate under the prior aid formula, but represented a new average of .24. Of the districts included in these totals, 70 were receiving zero aid under the current formula, but began receiving some form of state aid under the new alternative. These districts were best characterized as having higher property wealth per pupil initially, but had a lower subsequent median household income as a result. In the case of 57% of the districts, the absence of any state aid whatsoever allowed for the district to benefit with minimal additional investment from the state.

There was a third and final data set within the second alternative that represented those districts that were neither winners or losers after application of the formulaic changes. Three districts fell into this category: USD 203-Piper-Kansas City, USD 229-Blue Valley, and USD 362-Prairie View. All three districts received zero state aid under the old formula and would continue to receive zero state aid under the proposed alternative. Further, all three districts were located within the top 20 of the state when ranked by median household income. While these three districts represented a small fraction of the overall state picture, and were likely to be

indifferent to the proposed alternative, their presence was important as their values ultimately impacted the statewide median and the subsequent calculations that affected all other districts.

The last of the three alternatives posed in this research involved a shift away from district-specific mill levies based upon actualized debt service to a mandatory and uniform mill levy across all 286 districts for the purpose of creating a statewide school building authority. This total uniform levy was derived from two calculations: a millage capable of servicing the current combined debt service of all districts in the state, and a secondary and smaller levy designed to begin building a surplus pool to which districts could apply for future construction projects. Applying the same principle as funding for the second alternative, the first half of the mandatory mill levy was calculated on the premise of keeping the state's investment at the same level that it was under current statute. The secondary mill levy was then separate and away from this calculation and represented an additional cost to the districts.

Similar to funding for the second alternative, the third alternative produced both winning and losing districts. However, due to design of the formula in which levies became mandatory for all districts, regardless of whether or not they currently had bond debt, there were far more districts that found themselves with higher costs than they previously held. Under the third alternative (state building authority), 228 districts would find themselves with higher mill rates, including 112 districts not currently having any mill levy for bond and interest. The average millage for these districts was previously 4.38, significantly lower than the newly mandated 13.29 mills. This additional 8.91 mills equated to an average additional expenditure of $641,288 from the bond and interest fund. These districts were characterized as those with total bond and interest mill levies below 13.29. Importantly, it should be noted that there were no districts with

a total current millage equal to that under the new formula, leaving zero break-even districts under this scenario.

Although the final alternative in this study did leave many districts on the losing end, there were still a number of districts benefiting from this change. A total 58 districts currently had mill rates higher than 13.29, and those same districts would see a decrease in their required millage for capital infrastructure debt service. The previous average of these district mill rates was calculated at 18.65, representing an average drop of 5.36 mills. This total millage decrease equated to an average of $894,715 in reduced debt service. Of the total $94 million being collected into the funding surplus pool, approximately $30 million would be collected from this group of districts. While this group represented only 20% of all districts in Kansas, they would effectively contribute one-third of the surplus revenue under this scenario.

Overall from a policy perspective, given the three funding alternatives introduced in this study, it was easily discerned that school districts would almost certainly strongly favor the first alternative (changing the bond and interest state aid formula to match that of the general fund). District losses here were both small in number and small in total expenditure. However, the first funding scheme (funding bricks and mortar in the same fashion as general fund) would involve a significant additional investment from the state that would likely not be easily accomplished from a legislative perspective. Furthermore, this represented a conceptual departure from a longstanding principle under which the state has largely left the burden of capital infrastructure to be carried by local districts using the guise of local control.

The second alternative (wealth redefinition favoring income-based measures) found more districts on the winning side as the new definition of district wealth began to shift dollars away from those previously deemed as low wealth by virtue of their assessed valuations per pupil. A

major policy debate would need to follow about whether that perception is valid, or whether apparent-wealth districts actually are not so wealthy under reinterpretation of taxpayer profiles. While policymakers would have to grapple with the tense debate over how district wealth should be defined, the state itself would find its coffers nearly unaffected. And while the second alternative still maintained full local control for districts, it was apparent that an abrupt shift away from an historically unquestioned principle of wealth determination in the state of Kansas would be required.

Finally, the third alternative introduced concepts never before implemented in Kansas, with the burden of current debt being distributed across all districts via a central building authority, regardless of their current debt participation level. Further, this funding reconceptualization fundamentally sought to change the mechanism that districts utilize for building construction projects, creating a surplus of funds for districts to apply in pool fashion. This elimination of the bond mechanism, via local referenda, would require a major policy shift that would nearly eliminate all local control in this regard. The sheer number of districts finding themselves on the losing side of this equation, specifically those without a current mill rate that would then be required to participate, was regarded by the researcher as likely to cause this to be strongly opposed by policymakers representing those constituents. However, the principal design of this final formula simulation allowed state coffers to continue at the same rate of contribution. Lastly, it was worthwhile to consider the educational power of the surplus pool of funds that would become available. While this represented additional millage for the majority of districts, it was likely to create an opportunity for some that they otherwise would never have under the current statute. Given what was otherwise known about the current backlog of

deferred maintenance within the state of Kansas (Crampton and Thompson, 2003), a central building authority would create one avenue to begin solving that problem.

Phase Three Summary

The third and final phase of the present study included interviews with three selected school districts, utilizing a professional judgment model to triangulate results of the static data analysis. The concept of a professional judgment model has been validated in the literature of school finance, resting upon the premise of real world application through lived experiences as seen through the perceptions of school leaders. Upon conclusion of the three interviews that were conducted, the following represented the recommendations as developed by these three leaders:

1.) The state should begin considering alternatives to a system that is so heavily dependent upon assessed valuation. While two of the three districts were currently experiencing increases to their assessed valuations, they were also experiencing decreases in state aid as a result of formulaic composition. It was generally held that an increase in property wealth should not lead to a decrease in the state's level of participation.

2.) The state's total level of involvement in capital infrastructure needs to increase. The state has sheltered behind the premise of local control for too long and as a result, fiscal equity within capital infrastructure conditions in the state has worsened. The state must commit more revenues if gains in equity are to be achieved.

3.) In relation to #2 above, the state should not decrease other levels of revenue in order to satisfy the needs for capital infrastructure. While many funds are in need of additional

revenues, any deduction to help offset an additional investment in capital infrastructure would likely create further inequities.

4.) Any system that increases the state's investment in capital infrastructure should be governed by policy goals that protect from abuse and misuse of funds. Of specific concern were those districts that would seek to construct buildings in areas of declining or extremely low enrollments. The system would need to be governed by parameters that maintain minimum enrollment trends to protect from misuse.

5.) Consolidation of buildings and districts needs to be encouraged by the state. New capital infrastructure should be included as a possible incentive, under the guidance of certain protocols and procedures. This would seek two ends: i.e., enabling districts to benefit from new infrastructure that they otherwise would not be able to achieve on their own; and enhancing the educational offerings to students under the newly consolidated district.

6.) A formula emulating general fund principles was regarded most favorably by all members of the panel. Panel experts embraced and appreciated the gains in equity that this advancement would likely achieve. However, they also fully understood how unlikely this alternative would be to gain policymaker support given the large sum of required additional revenue from the state.

7.) A formula that would conceptually shift away from property wealth as determined by assessed valuation and move towards income-based measures such as median household income received mixed reviews. Aside from the detrimental effects to their individual districts, concerns were expressed regarding the sustainability of such a formula given socioeconomic trends experienced in Kansas associated with rising poverty rates and high mobility of families.

However, the entire panel was consistent in the belief that a shift such as this would make improvements with regard to true equity.

8.) A shift in both policy and aid formula toward a required and consistent mill rate (i.e., uniform) for each district for infrastructure purposes was well received. The entire panel embraced the concept of the additional pool of funds that would be created to help offset the concept of shared and mandatory debt burden for all districts. Each district leader also complimented the gains in equity that were assumed to be made under this policy shift. However, the greatest level of support came from the idea that the state's level of involvement would potentially create new referendum opportunities for districts that they would not have otherwise been able to achieve such an outcome. While concern for loss of local control was expressed, this appeared to be a favorable trade-off for the new surplus of available funds. Strong recommendations for adequate policy controls and checks were voiced by each member of the panel.

Conclusions

As a result of the vast amount of data gathered throughout the research process, a number of conclusions were reached relating to the current status of capital infrastructure, both nationally and within the state of Kansas. Those conclusions were as follows:

1.) There is a large and growing backlog of capital infrastructure both at the national level, and specifically within the state of Kansas that must be addressed soon. A strategic and long-range plan to address the revenue needed, as well as the amount of work to be completed, does not currently exist, but is desperately needed.

2.) As it relates to item #1 above, an integrated and systemic process through which to assess not only current reality of deferred maintenance, but also to keep this information updated annually is needed. While studies have been done within the last decade, there exists no system at statewide or national levels to maintain the accuracy of this information on a regular annualized basis.

3.) The accident of residence matters for a child, and specifically in Kansas. The school district in which a child resides will directly impact the resources at their disposal, including the quality of program spaces. Property wealth disparity is vast across the state of Kansas and as such, greatly affects districts' ability to provide high expenditures. Certain districts are able to do this with little to no effort, while others cannot, regardless of effort.

4.) The complete absence of state aid to school infrastructure is the worst possible solution for equity improvement. The application of any state aid, regardless of the formulaic component, will provide for at least some equity achievement.

5.) The federal government has largely left school district funding, including capital infrastructure, as a duty of the state. There is growing evidence that the state will likely continue to be largely responsible for managing building construction programs, with minimal federal influence.

6.) The formulaic components within any state aid structure make a profound difference. The variables and calculations that are used invariably create both winners and losers within each scheme. Absent full state funding for capital infrastructure, any changes in formulaic components will produce districts on both sides of the win/loss outcome.

7.) Simply and bluntly stated, the state should be involved in providing revenue to assist with capital infrastructure costs. Bricks and mortar should be considered a non-negotiable and

therefore necessitating a high level – not a token level – of state involvement. Just as teachers are necessary for the learning process to occur, a physical space conducive to the learning environment is a necessity as well. Proper maintenance and upkeep of buildings should not be viewed as an optional or extra expenditure subject to whims and excuses about local control.

8.) State monies provided for both adequacy and equity, specifically regarding capital infrastructure funds, appear to be based upon political compromise, versus what is actually needed.

9.) The age of buildings within certain school districts may very easily be tied to local patron support or appetite for additional taxes. It is widely and accurately observed that certain districts have had much more success in passing bond referenda than other districts.

10.) Each of the three funding alternatives that were introduced here can be easily modified to allow for testing of multiple scenarios under the same funding principle. Simple modifications to a few of the key formulaic components would allow for policymakers and other interested parties to test various other hypotheses or specific policy goals, all for the purpose of determining what is politically viable – notwithstanding what is morally right.

11.) The methodology applied in this research is widely applicable to all districts within Kansas, as well to other states in the nation as well. A simple substitution of the data as appropriate would allow for other simulations in other states, while simple modifications would allow for specific interests or goals to be explored.

12.) Pupil achievement is directly affected by the quality of the school facility. Children will be best prepared to learn when they are not distracted by issues related to the physical climate, classroom size, classroom location, susceptibility to external noise, or other obvious distractions to the learning environment.

13.) Any changes to state level involvement, including revenue and the statutes that govern them, will have unintended spillover effects for which could not be predicted prior to implementation.

Recommendations

As the State of Kansas, as well as other states across the nation, continue to face a looming backlog of deferred maintenance, several critical decisions will ultimately need to be made. Further, as states work to correct issues of adequacy and equity within capital infrastructure funding mechanisms, several considerations need to be taken into account. The following are recommendations that this research has exposed are worthy of attention:

1.) Prior to moving forward with any type of formulaic changes affecting capital infrastructure funds, a thorough and systemic assessment of all school district buildings in Kansas needs to be completed. This should be coordinated by state officials with the intent of fully assessing the current situation on an unbiased and consistent platform.

2.) Strong consideration should be given to Kansas' funding formulas and policies of other states within the nation. A thorough analysis should be completed describing the other 49 states, giving specific consideration for those with similar enrollments, similar demographics, and similar state economies.

3.) Consolidation of buildings and districts in Kansas should be given serious qualified consideration. Specifically, buildings and districts with low and declining enrollments should be assessed on an individual basis to determine if the same or similar services could be provided in a nearby setting. One way to eliminate part of the backlog is to simply eliminate the number of unnecessary buildings that are in need of repair.

4.) The Kansas State Department of Education should be tasked with developing formalized procedures for the consistent evaluation of building condition. Further, the state department should be provided with the means necessary, including personnel, to facilitate this task in coordination with the administration of all 286 school districts.

5.) Federal level engagement, including programs and grants available, need to be fully maximized. Building projects put money back into the economy, and in some cases, with benefits to local contractors. The state of Kansas needs to seek every opportunity to maximize all federal levels of involvement.

6.) The state of Kansas must change its policy goals involving capital infrastructure and must assume much more involvement than has historically been the case. The current system of requiring patron approval for additional mill levies needed for major capital projects sets the stage for certain districts to have an ability to raise revenue much easier than others. And inversely, it condemns other districts to mediocrity or deficit, with the client being the child.

7.) The state of Kansas should evaluate and determine other sustainable sources of revenue to provide for capital infrastructure funding within the state's school districts. These revenue sources should be given serious consideration for long-term sustainability and growth.

8.) The bond referendum process as it exists in Kansas now should be abolished. The current system places an unfair burden on local patrons, as well as creates inequities among districts that are better able to promulgate and execute the political will necessary to secure a majority vote.

9.) A statewide system for capital infrastructure funding and approval should be created for Kansas. All school districts should apply to an unbiased and consistent panel, as determined and authorized by the Kansas State Board of Education. This system of approval would place all

school districts on level ground. Coordination with the Kansas State Department of Education is recommended.

10.) As it relates to #9 above, a systematic process for the consideration and prioritization of needs should be established for the entire State of Kansas. A first-come, first-served system should not be entertained under any conditions. Rather, a formalized and unbiased assessment of current and foreseeable needs is justified. Consideration should be given for factors including, but not limited to: growing enrollment, school safety/security, critical systems failures, code/health compliance, and potential for gained efficiencies.

11.) Further in-depth and critical examination of the three alternatives proposed here is warranted for the state of Kansas. Specifically, modifications to the variables affecting equity should be run to test various outcomes for all districts under each of the three scenarios. More specifically, the unfavorable correlations reported earlier in Chapter 4 led this present study to pilot a brief exploratory multiple regression analysis since the correlations' inability to determine causation became a concern for equity jeopardy reasons. The exploratory multiple regression yielded preliminary results indicating that the independent variables (i.e., those reported in correlation matrices) accounted for fully 87.6% of the variability in the dependent variable – i.e., suspect local wealth capacity affecting educational opportunities as defined by this study's premise. Consequently, this current research strongly recommends additional development utilizing sophisticated approaches such as hierarchical multiple regression to determine which variables predict the dependent variable and in what order.

12.) Specific and intentional policy goals should be implemented to raise additional revenue for the funding of major capital projects in Kansas. As the backlog of deferred maintenance continues to grow, building construction and renovation must outpace this rate of

progress if the state is serious about improving the situation. As such, an available pool of additional and sustainable revenue must be found.

13.) The same methodology for the professional judgment model should be applied to other enrollment and location groupings within the state of Kansas to test for the validity and reliability of the results. Of specific note is the application of this model to three districts all located within the western half of the state. This recommendation is provided for purposes of providing evidence in the long argument surrounding perceived major differences of fiscal fortunes between eastern and western districts within the state.

Summary

While the current situation regarding capital infrastructure in the state of Kansas is far from desirable, options exist to improve upon the condition of the state's largest assets. A decision that the state is invariably faced with is the degree and subsequent investment to which it desires to be involved. Further, the spillover effects of any formulaic shift are obviously desirable for some while not for others. Principles such as local control and property wealth valuation have withstood the sands of time for a reason, and as such are not easily abandoned. Yet they are neither sacrosanct nor immutable.

Policymakers are ultimately tasked with finding solutions to issues that benefit all schoolchildren within the state. The implications of any policy or formulaic shift, no matter how big or small, invariably have effects that cannot be fully predicted, regardless of the depth of research conducted prior to implementation. Consequently, the taxpayers who are ultimately footing the bill and the students who are reaping these additional benefits should appreciate the decisions of this magnitude. Decisions such as those posed here should not be taken lightly, and

policymakers carry the burden of effecting change for the betterment of a half-million Kansas children upon whom the state depends for its future.

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Appendix A – 2015 Profile of Selected Data Kansas School Districts

USD#	USD Name	FTE Enrollment	General State Aid	General State Aid Per Pupil	General Fund Budget	General Fund Aid Ratio	Bond Debt Valuation	Bond Capacity Per Pupil	Outstanding Bonds 2015	Current Bond Aid Ratio
D0101	Erie-Galesburg	535.5	$ 3,769,177	$ 7,039	$ 4,460,518	0.85	$ 35,816,823	$ 66,885	$ 20,295,000	0.15
D0102	Cimarron-Ensign	642.8	$ 4,356,561	$ 6,777	$ 4,821,163	0.90	$ 44,344,407	$ 68,986	$ 5,485,000	0.00
D0103	Cheylin	137.0	$ 1,235,349	$ 9,017	$ 1,437,181	0.86	$ 44,130,059	$ 322,117	$ -	0.00
D0105	Rawlins County	323.5	$ 2,233,071	$ 6,903	$ 2,648,635	0.84	$ 27,615,820	$ 85,366	$ -	0.00
D0106	Western Plains	118.0	$ 1,181,255	$ 10,011	$ 1,347,815	0.88	$ 50,332,266	$ 426,545	$ -	0.00
D0107	Rock Hills	279.5	$ 2,174,213	$ 7,779	$ 2,579,299	0.84	$ 34,509,513	$ 123,469	$ -	0.00
D0108	Washington Co. Schools	344.0	$ 2,413,188	$ 7,015	$ 2,735,690	0.88	$ 30,265,869	$ 87,982	$ 1,195,000	0.00
D0109	Republic County	470.3	$ 3,216,407	$ 6,839	$ 3,627,428	0.89	$ 41,540,540	$ 88,328	$ -	0.00
D0110	Thunder Ridge Schools	218.0	$ 1,685,964	$ 7,734	$ 2,185,625	0.77	$ 17,281,144	$ 79,271	$ -	0.00
D0111	Doniphan West Schools	319.0	$ 2,399,977	$ 7,523	$ 2,707,956	0.89	$ 52,028,782	$ 163,100	$ -	0.00
D0112	Central Plains	494.2	$ 4,967,304	$ 10,051	$ 5,412,512	0.92	$ 104,439,111	$ 211,330	$ 2,020,000	0.00
D0113	Prairie Hills	1,085.9	$ 7,636,746	$ 7,033	$ 8,451,668	0.90	$ 86,183,085	$ 79,366	$ 8,830,000	0.00
D0114	Riverside	644.6	$ 4,955,773	$ 7,688	$ 5,602,605	0.88	$ 32,283,908	$ 50,084	$ 825,000	0.17
D0115	Nemaha Central	545.9	$ 4,507,348	$ 8,257	$ 4,928,772	0.91	$ 63,723,290	$ 116,731	$ 4,970,000	0.00
D0200	Greeley County Schools	244.4	$ 1,949,901	$ 7,978	$ 2,090,866	0.93	$ 31,866,769	$ 130,388	$ 4,052,101	0.00
D0202	Turner-Kansas City	3,969.6	$ 23,058,810	$ 5,809	$ 26,049,721	0.89	$ 117,368,581	$ 29,567	$ 36,765,000	0.45
D0203	Piper-Kansas City	1,897.0	$ 8,787,033	$ 4,632	$ 10,654,096	0.82	$ 159,195,388	$ 83,920	$ 28,370,000	0.00
D0204	Bonner Springs	2,526.1	$ 13,203,980	$ 5,227	$ 15,900,286	0.83	$ 156,974,306	$ 62,141	$ 28,745,000	0.09
D0205	Bluestem	507.8	$ 3,605,465	$ 7,100	$ 4,158,429	0.87	$ 34,531,256	$ 68,002	$ -	0.04
D0206	Remington-Whitewater	490.9	$ 3,389,220	$ 6,904	$ 3,966,818	0.85	$ 43,703,559	$ 89,027	$ 6,265,000	0.00
D0207	Ft Leavenworth	1,738.9	$ 2,725,281	$ 1,567	$ 9,383,472	0.29	$ 2,178,352	$ 1,253	$ -	0.75
D0208	Wakeeney	370.3	$ 2,370,685	$ 6,402	$ 2,764,580	0.86	$ 61,470,123	$ 166,001	$ 1,465,000	0.00
D0209	Moscow Public Schools	190.7	$ 1,558,726	$ 8,174	$ 1,748,038	0.89	$ 58,399,289	$ 306,236	$ -	0.00
D0210	Hugoton Public Schools	1,058.3	$ 6,593,792	$ 6,231	$ 7,350,001	0.90	$ 158,720,346	$ 149,977	$ 16,655,000	0.00
D0211	Norton Community Schools	689.1	$ 4,255,315	$ 6,175	$ 5,221,952	0.81	$ 44,366,752	$ 64,384	$ 9,725,000	0.01
D0212	Northern Valley	170.0	$ 1,456,064	$ 8,565	$ 1,665,990	0.87	$ 14,852,726	$ 87,369	$ -	0.00
D0214	Ulysses	1,715.6	$ 9,465,621	$ 5,517	$ 10,516,730	0.90	$ 221,624,870	$ 129,182	$ -	0.00
D0215	Lakin	642.1	$ 4,166,882	$ 6,489	$ 4,641,275	0.90	$ 115,921,511	$ 180,535	$ -	0.00
D0216	Deerfield	197.0	$ 1,894,129	$ 9,615	$ 2,085,858	0.91	$ 45,927,442	$ 233,134	$ -	0.00
D0217	Rolla	184.6	$ 1,490,564	$ 8,075	$ 1,670,998	0.89	$ 50,096,933	$ 271,381	$ -	0.00
D0218	Elkhart	988.1	$ 5,341,503	$ 5,406	$ 5,684,396	0.94	$ 65,592,049	$ 66,382	$ -	0.43
D0219	Minneola	248.5	$ 1,842,451	$ 7,414	$ 2,027,693	0.91	$ 21,441,595	$ 86,284	$ 2,870,000	0.00
D0220	Ashland	194.6	$ 1,535,717	$ 7,892	$ 1,712,984	0.90	$ 26,189,570	$ 134,582	$ -	0.00
D0223	Barnes	341.0	$ 2,521,090	$ 7,393	$ 2,964,884	0.85	$ 35,625,337	$ 104,473	$ -	0.00
D0224	Clifton-Clyde	314.0	$ 2,149,471	$ 6,845	$ 2,416,438	0.89	$ 26,680,744	$ 84,971	$ -	0.00
D0225	Fowler	154.5	$ 1,369,014	$ 8,861	$ 1,481,094	0.92	$ 15,091,249	$ 97,678	$ 1,720,000	0.00
D0226	Meade	396.2	$ 2,595,768	$ 6,552	$ 2,918,260	0.89	$ 65,291,859	$ 164,795	$ 3,710,000	0.00
D0227	Hodgeman County Schools	287.0	$ 2,070,375	$ 7,214	$ 2,274,991	0.91	$ 55,348,465	$ 192,852	$ 4,165,000	0.00
D0229	Blue Valley	21,375.1	$ 108,317,039	$ 5,067	$ 129,084,757	0.84	$ 2,485,440,081	$ 116,277	$ 326,205,000	0.00
D0230	Spring Hill	3,174.8	$ 16,235,238	$ 5,114	$ 18,631,354	0.87	$ 145,382,388	$ 45,793	$ 82,910,000	0.27
D0231	Gardner Edgerton	5,359.5	$ 25,741,134	$ 4,803	$ 30,865,633	0.83	$ 248,331,877	$ 46,335	$ 138,850,000	0.28
D0232	De Soto	6,752.1	$ 32,100,794	$ 4,754	$ 36,402,556	0.88	$ 411,968,524	$ 61,013	$ 161,745,000	0.08

USD#	USD Name	FTE Enrollment	General State Aid	General State Aid Per Pupil	General Fund Budget	General Fund Aid Ratio	Bond Debt Valuation	Bond Capacity Per Pupil	Outstanding Bonds 2015	Current Bond Aid Ratio
D0233	Olathe	27,601.4	$ 143,083,741	$ 5,184	$ 168,577,573	0.85	$ 1,787,298,923	$ 64,754	$ 459,503,397	0.03
D0234	Fort Scott	1,819.1	$ 10,014,507	$ 5,505	$ 11,065,161	0.91	$ 74,383,120	$ 40,890	$ 43,225,000	0.33
D0235	Uniontown	435.0	$ 3,231,954	$ 7,430	$ 3,620,110	0.89	$ 14,651,558	$ 33,682	$ 730,000	0.39
D0237	Smith Center	390.7	$ 2,686,086	$ 6,875	$ 3,147,469	0.85	$ 28,955,345	$ 74,111	$ -	0.00
D0239	North Ottawa County	605.8	$ 3,877,384	$ 6,400	$ 4,514,159	0.86	$ 35,156,973	$ 58,034	$ 14,610,000	0.11
D0240	Twin Valley	604.4	$ 3,796,272	$ 6,281	$ 4,343,900	0.87	$ 29,957,599	$ 49,566	$ 4,525,000	0.19
D0241	Wallace County Schools	185.5	$ 1,476,159	$ 7,958	$ 1,630,552	0.91	$ 30,156,540	$ 162,569	$ -	0.00
D0242	Weskan	95.7	$ 827,300	$ 8,645	$ 945,281	0.88	$ 9,904,978	$ 103,500	$ -	0.00
D0243	Lebo-Waverly	452.5	$ 3,105,131	$ 6,862	$ 3,748,285	0.83	$ 26,641,883	$ 58,877	$ 2,340,000	0.04
D0244	Burlington	821.0	$ 4,815,947	$ 5,866	$ 6,045,329	0.80	$ 397,850,753	$ 484,593	$ 4,285,000	0.00
D0245	LeRoy-Gridley	214.1	$ 1,728,599	$ 8,074	$ 1,989,558	0.87	$ 23,783,635	$ 111,087	$ -	0.00
D0246	Northeast	486.5	$ 3,508,492	$ 7,212	$ 3,982,490	0.88	$ 17,992,431	$ 36,983	$ 2,390,000	0.35
D0247	Cherokee	563.9	$ 4,254,211	$ 7,544	$ 4,870,469	0.87	$ 30,186,314	$ 53,531	$ -	0.04
D0248	Girard	980.5	$ 5,919,687	$ 6,037	$ 6,803,017	0.87	$ 35,523,836	$ 36,230	$ 16,000,000	0.37
D0249	Frontenac Public Schools	875.5	$ 5,142,046	$ 5,873	$ 5,928,998	0.87	$ 24,986,922	$ 28,540	$ 5,285,000	0.48
D0250	Pittsburg	2,873.2	$ 15,869,299	$ 5,523	$ 18,597,456	0.85	$ 139,944,149	$ 48,707	$ 18,790,000	0.28
D0251	North Lyon County	406.1	$ 3,084,487	$ 7,595	$ 3,501,853	0.88	$ 86,151,624	$ 212,144	$ -	0.00
D0252	Southern Lyon County	502.0	$ 3,396,890	$ 6,767	$ 3,936,359	0.86	$ 37,932,284	$ 75,562	$ 2,705,000	0.00
D0253	Emporia	4,271.8	$ 24,691,219	$ 5,780	$ 27,764,793	0.89	$ 172,136,783	$ 40,296	$ 18,180,000	0.36
D0254	Barber County North	441.0	$ 2,825,963	$ 6,408	$ 3,541,208	0.80	$ 66,218,745	$ 150,156	$ 250,000	0.00
D0255	South Barber	225.0	$ 1,437,576	$ 6,389	$ 2,006,892	0.72	$ 106,078,596	$ 471,460	$ -	0.00
D0256	Marmaton Valley	276.5	$ 2,104,202	$ 7,610	$ 2,475,680	0.85	$ 18,242,538	$ 65,977	$ 530,000	0.00
D0257	Iola	1,263.3	$ 7,505,180	$ 5,941	$ 9,087,638	0.83	$ 50,770,477	$ 40,189	$ -	0.35
D0258	Humboldt	763.5	$ 4,485,130	$ 5,874	$ 5,194,422	0.86	$ 29,276,535	$ 38,345	$ 4,780,000	0.02
D0259	Wichita	47,254.4	$ 280,523,697	$ 5,936	$ 325,585,849	0.86	$ 2,571,313,572	$ 54,414	$ 445,160,000	0.20
D0260	Derby	6,448.4	$ 32,081,651	$ 4,975	$ 37,205,441	0.86	$ 392,727,553	$ 60,903	$ 63,450,000	0.14
D0261	Haysville	5,196.9	$ 27,609,319	$ 5,313	$ 32,345,629	0.85	$ 135,776,642	$ 26,126	$ 56,135,000	0.50
D0262	Valley Center Pub Sch	2,707.5	$ 13,362,223	$ 4,935	$ 15,947,424	0.84	$ 120,381,723	$ 44,462	$ 62,780,000	0.31
D0263	Mulvane	1,747.9	$ 8,494,069	$ 4,860	$ 10,309,739	0.82	$ 105,256,200	$ 60,219	$ 19,605,000	0.10
D0264	Clearwater	1,132.8	$ 6,118,683	$ 5,401	$ 7,354,426	0.83	$ 59,545,535	$ 52,565	$ 11,150,000	0.21
D0265	Goddard	5,222.1	$ 25,321,755	$ 4,849	$ 29,874,880	0.85	$ 238,063,778	$ 45,588	$ 105,469,700	0.30
D0266	Maize	6,843.1	$ 32,235,932	$ 4,711	$ 38,020,010	0.85	$ 372,313,030	$ 54,407	$ 67,500,000	0.18
D0267	Renwick	1,874.0	$ 8,708,268	$ 4,647	$ 10,373,051	0.84	$ 109,812,186	$ 58,598	$ 22,365,000	0.10
D0268	Cheney	760.1	$ 4,435,754	$ 5,836	$ 5,139,724	0.86	$ 30,616,491	$ 40,280	$ 15,610,000	0.35
D0269	Palco	108.1	$ 1,086,105	$ 10,047	$ 1,275,012	0.85	$ 43,133,827	$ 399,018	$ -	0.00
D0270	Plainville	369.5	$ 2,331,801	$ 6,311	$ 2,795,396	0.83	$ 66,618,199	$ 180,293	$ 2,470,000	0.00
D0271	Stockton	292.5	$ 2,048,575	$ 7,004	$ 2,405,189	0.85	$ 29,869,699	$ 102,119	$ 1,030,000	0.00
D0272	Waconda	297.0	$ 2,122,556	$ 7,147	$ 2,524,313	0.84	$ 25,371,805	$ 85,427	$ -	0.00
D0273	Beloit	768.0	$ 4,547,748	$ 5,922	$ 5,493,337	0.83	$ 53,127,420	$ 69,176	$ -	0.00
D0274	Oakley	366.1	$ 2,391,026	$ 6,531	$ 2,810,804	0.85	$ 66,993,748	$ 182,993	$ -	0.00
D0275	Triplains	68.0	$ 647,022	$ 9,515	$ 839,351	0.77	$ 23,375,988	$ 343,765	$ -	0.00
D0281	Graham County	391.2	$ 2,550,406	$ 6,519	$ 2,885,533	0.88	$ 54,541,026	$ 139,420	$ -	0.00

USD#	USD Name	FTE Enrollment	General State Aid	General State Aid Per Pupil	General Fund Budget	General Fund Aid Ratio	Bond Debt Valuation	Bond Capacity Per Pupil	Outstanding Bonds 2015	Current Bond Aid Ratio
D0282	West Elk	317.5	$ 2,436,121	$ 7,673	$ 3,044,236	0.80	$ 19,908,229	$ 62,703	$ -	0.14
D0283	Elk Valley	140.0	$ 1,379,575	$ 9,854	$ 1,626,314	0.85	$ 12,236,498	$ 87,404	$ 620,000	0.00
D0284	Chase County	344.5	$ 2,523,202	$ 7,324	$ 2,890,541	0.87	$ 43,635,474	$ 126,663	$ 285,000	0.00
D0285	Cedar Vale	163.6	$ 1,420,805	$ 8,685	$ 1,591,261	0.89	$ 7,748,782	$ 47,364	$ -	0.29
D0286	Chautauqua Co Community	358.7	$ 2,630,159	$ 7,332	$ 3,050,014	0.86	$ 22,985,886	$ 64,081	$ -	0.25
D0287	West Franklin	553.5	$ 4,038,053	$ 7,295	$ 4,791,503	0.84	$ 38,684,809	$ 69,891	$ -	0.03
D0288	Central Heights	560.0	$ 4,135,298	$ 7,384	$ 4,561,097	0.91	$ 24,526,777	$ 43,798	$ 4,465,000	0.27
D0289	Wellsville	767.0	$ 4,568,180	$ 5,956	$ 5,364,680	0.85	$ 48,307,306	$ 62,982	$ 8,335,000	0.09
D0290	Ottawa	2,405.4	$ 12,778,839	$ 5,313	$ 14,837,904	0.86	$ 117,096,901	$ 48,681	$ 86,710,000	0.26
D0291	Grinnell Public Schools	82.5	$ 789,431	$ 9,569	$ 901,753	0.88	$ 26,384,515	$ 319,812	$ -	0.00
D0292	Wheatland	106.5	$ 982,400	$ 9,224	$ 1,127,095	0.87	$ 16,613,966	$ 156,000	$ -	0.00
D0293	Quinter Public Schools	286.5	$ 1,902,280	$ 6,640	$ 2,458,346	0.77	$ 26,592,978	$ 92,820	$ -	0.03
D0294	Oberlin	332.0	$ 2,286,239	$ 6,886	$ 2,612,041	0.88	$ 38,904,203	$ 117,181	$ -	0.00
D0297	St Francis Comm Sch	277.0	$ 1,927,280	$ 6,958	$ 2,174,069	0.89	$ 29,495,875	$ 106,483	$ -	0.00
D0298	Lincoln	333.1	$ 2,470,913	$ 7,418	$ 2,911,342	0.85	$ 23,850,186	$ 71,601	$ -	0.00
D0299	Sylvan Grove	221.3	$ 1,851,008	$ 8,364	$ 2,087,399	0.89	$ 22,490,736	$ 101,630	$ -	0.00
D0300	Comanche County	312.0	$ 2,174,974	$ 6,971	$ 2,772,928	0.78	$ 61,101,717	$ 195,839	$ -	0.00
D0303	Ness City	293.9	$ 1,915,894	$ 6,519	$ 2,228,382	0.86	$ 60,386,254	$ 205,465	$ -	0.00
D0305	Salina	7,002.8	$ 37,140,574	$ 5,304	$ 43,761,802	0.85	$ 432,798,342	$ 61,804	$ 135,785,000	0.11
D0306	Southeast Of Saline	697.9	$ 4,379,572	$ 6,275	$ 5,022,081	0.87	$ 64,681,038	$ 92,680	$ -	0.00
D0307	Ell-Saline	476.1	$ 3,157,266	$ 6,632	$ 3,620,495	0.87	$ 21,589,743	$ 45,347	$ 6,540,000	0.19
D0308	Hutchinson Public Schools	4,836.7	$ 26,117,290	$ 5,400	$ 30,683,510	0.85	$ 205,257,092	$ 42,437	$ 72,615,000	0.28
D0309	Nickerson	1,110.5	$ 6,819,686	$ 6,141	$ 8,102,682	0.84	$ 67,870,790	$ 61,117	$ 2,200,000	0.10
D0310	Fairfield	274.5	$ 2,307,166	$ 8,405	$ 2,657,110	0.87	$ 40,215,432	$ 146,504	$ -	0.00
D0311	Pretty Prairie	272.4	$ 1,950,104	$ 7,159	$ 2,235,632	0.87	$ 16,802,377	$ 61,683	$ 1,015,000	0.00
D0312	Haven Public Schools	908.4	$ 5,539,217	$ 6,098	$ 6,529,983	0.85	$ 67,139,258	$ 73,909	$ 1,570,000	0.00
D0313	Buhler	2,127.5	$ 11,061,387	$ 5,199	$ 13,570,981	0.82	$ 152,228,633	$ 71,553	$ 59,460,000	0.06
D0314	Brewster	111.0	$ 980,954	$ 8,837	$ 1,128,613	0.87	$ 14,632,483	$ 131,824	$ -	0.00
D0315	Colby Public Schools	902.7	$ 5,349,254	$ 5,926	$ 6,137,326	0.87	$ 73,869,552	$ 81,832	$ -	0.00
D0316	Golden Plains	181.9	$ 1,563,152	$ 8,593	$ 1,823,537	0.86	$ 15,635,913	$ 85,959	$ -	0.00
D0320	Wamego	1,494.8	$ 7,239,351	$ 4,843	$ 8,879,549	0.82	$ 77,056,306	$ 51,550	$ 15,310,000	0.17
D0321	Kaw Valley	1,121.4	$ 6,332,382	$ 5,647	$ 7,734,046	0.82	$ 296,504,894	$ 264,406	$ -	0.00
D0322	Onaga-Havensville-Wheaton	304.5	$ 2,160,796	$ 7,096	$ 2,443,709	0.88	$ 20,313,122	$ 66,710	$ -	0.00
D0323	Rock Creek	902.1	$ 5,564,552	$ 6,168	$ 6,398,505	0.87	$ 46,241,882	$ 51,260	$ 15,335,000	0.22
D0325	Phillipsburg	591.0	$ 3,712,996	$ 6,283	$ 4,390,510	0.85	$ 28,726,788	$ 48,607	$ -	0.26
D0326	Logan	152.5	$ 1,423,639	$ 9,335	$ 1,624,388	0.88	$ 17,180,056	$ 112,656	$ -	0.00
D0327	Ellsworth	592.0	$ 3,788,285	$ 6,399	$ 4,310,773	0.88	$ 40,689,765	$ 68,733	$ 4,600,000	0.00
D0329	Mill Creek Valley	453.5	$ 3,170,730	$ 6,992	$ 3,630,110	0.87	$ 37,897,390	$ 83,566	$ 3,665,000	0.00
D0330	Mission Valley	454.0	$ 3,289,068	$ 7,245	$ 4,003,769	0.82	$ 34,661,174	$ 76,346	$ 4,420,000	0.00
D0331	Kingman - Norwich	937.7	$ 5,696,524	$ 6,075	$ 6,819,196	0.84	$ 67,235,550	$ 71,703	$ 4,350,000	0.11
D0332	Cunningham	157.8	$ 1,287,945	$ 8,162	$ 1,560,830	0.83	$ 66,371,940	$ 420,608	$ -	0.00
D0333	Concordia	1,016.0	$ 5,855,685	$ 5,763	$ 6,729,444	0.87	$ 48,977,540	$ 48,206	$ 5,500,000	0.20

USD#	USD Name	FTE Enrollment	General State Aid	General State Aid Per Pupil	General Fund Budget	General Fund Aid Ratio	Bond Debt Valuation	Bond Capacity Per Pupil	Outstanding Bonds 2015	Current Bond Aid Ratio
D0334	Southern Cloud	232.0	$ 1,892,280	$ 8,156	$ 2,201,033	0.86	$ 21,058,432	$ 90,769	$ -	0.00
D0335	North Jackson	376.0	$ 2,693,794	$ 7,164	$ 3,004,003	0.90	$ 18,157,050	$ 48,290	$ 2,585,000	0.17
D0336	Holton	1,118.5	$ 6,451,936	$ 5,768	$ 7,312,525	0.88	$ 42,228,018	$ 37,754	$ 23,210,000	0.34
D0337	Royal Valley	871.5	$ 5,492,403	$ 6,302	$ 6,613,150	0.83	$ 28,932,645	$ 33,199	$ -	0.38
D0338	Valley Falls	386.0	$ 2,613,843	$ 6,772	$ 3,083,914	0.85	$ 16,062,924	$ 41,614	$ 3,090,000	0.27
D0339	Jefferson County North	420.0	$ 2,836,741	$ 6,754	$ 3,446,942	0.82	$ 17,879,675	$ 42,571	$ 2,230,000	0.29
D0340	Jefferson West	822.0	$ 4,983,829	$ 6,063	$ 5,928,228	0.84	$ 37,196,599	$ 45,251	$ 2,785,000	0.29
D0341	Oskaloosa Public Schools	534.5	$ 3,771,111	$ 7,055	$ 4,674,017	0.81	$ 25,702,344	$ 48,087	$ -	0.29
D0342	McLouth	490.1	$ 3,271,734	$ 6,676	$ 3,865,482	0.85	$ 29,654,755	$ 60,508	$ 3,425,000	0.09
D0343	Perry Public Schools	759.1	$ 4,948,355	$ 6,519	$ 5,925,532	0.84	$ 57,714,588	$ 76,030	$ 7,820,000	0.00
D0344	Pleasanton	360.5	$ 2,633,188	$ 7,304	$ 2,841,122	0.93	$ 13,258,102	$ 36,777	$ -	0.28
D0345	Seaman	3,762.8	$ 18,288,540	$ 4,860	$ 21,982,594	0.83	$ 225,741,151	$ 59,993	$ 61,965,000	0.12
D0346	Jayhawk	514.5	$ 3,974,151	$ 7,724	$ 4,411,310	0.90	$ 32,199,834	$ 62,585	$ 9,375,000	0.00
D0347	Kinsley-Offerle	333.5	$ 2,598,574	$ 7,792	$ 2,996,456	0.87	$ 25,686,650	$ 77,021	$ 5,850,000	0.00
D0348	Baldwin City	1,336.2	$ 6,946,165	$ 5,198	$ 8,275,252	0.84	$ 76,326,447	$ 57,122	$ 30,315,000	0.17
D0349	Stafford	262.9	$ 1,866,727	$ 7,101	$ 2,159,816	0.86	$ 22,046,169	$ 83,858	$ 590,000	0.00
D0350	St John-Hudson	345.0	$ 2,339,443	$ 6,781	$ 2,762,269	0.85	$ 42,948,159	$ 124,487	$ -	0.00
D0351	Macksville	240.9	$ 2,009,162	$ 8,340	$ 2,340,090	0.86	$ 39,595,633	$ 164,365	$ -	0.00
D0352	Goodland	1,046.5	$ 6,156,467	$ 5,883	$ 7,030,285	0.88	$ 73,384,304	$ 70,124	$ 14,850,000	0.00
D0353	Wellington	1,558.0	$ 8,196,519	$ 5,261	$ 10,212,037	0.80	$ 66,007,632	$ 42,367	$ 31,325,000	0.32
D0355	Ellinwood Public Schools	414.2	$ 2,724,486	$ 6,578	$ 3,183,678	0.86	$ 41,572,377	$ 100,368	$ 2,745,000	0.08
D0356	Conway Springs	480.5	$ 3,127,006	$ 6,508	$ 3,624,347	0.86	$ 20,864,782	$ 43,423	$ 2,680,000	0.26
D0357	Belle Plaine	599.8	$ 3,731,346	$ 6,221	$ 4,532,648	0.82	$ 21,748,491	$ 36,260	$ 15,895,000	0.37
D0358	Oxford	353.0	$ 2,352,003	$ 6,663	$ 2,830,450	0.83	$ 17,176,084	$ 48,657	$ 1,480,000	0.31
D0359	Argonia Public Schools	165.9	$ 1,345,778	$ 8,112	$ 1,564,682	0.86	$ 14,480,030	$ 87,282	$ -	0.00
D0360	Caldwell	247.0	$ 1,815,605	$ 7,351	$ 2,133,623	0.85	$ 17,864,472	$ 72,326	$ 2,465,000	0.00
D0361	Anthony-Harper	847.8	$ 5,169,488	$ 6,098	$ 6,769,890	0.76	$ 111,410,960	$ 131,412	$ 5,545,000	0.00
D0362	Prairie View	868.1	$ 5,834,975	$ 6,722	$ 7,067,264	0.83	$ 153,372,210	$ 176,676	$ 7,800,000	0.00
D0363	Holcomb	953.1	$ 5,677,372	$ 5,957	$ 6,380,453	0.89	$ 174,295,076	$ 182,872	$ -	0.00
D0364	Marysville	707.8	$ 4,417,299	$ 6,241	$ 5,064,224	0.87	$ 73,640,057	$ 104,041	$ -	0.00
D0365	Garnett	1,022.0	$ 6,258,242	$ 6,124	$ 7,231,681	0.87	$ 68,193,222	$ 66,725	$ 13,263,022	0.00
D0366	Woodson	430.6	$ 3,119,400	$ 7,244	$ 3,685,594	0.85	$ 31,376,452	$ 72,867	$ -	0.10
D0367	Osawatomie	1,171.0	$ 7,213,116	$ 6,160	$ 8,898,120	0.81	$ 42,742,215	$ 36,501	$ 15,435,000	0.32
D0368	Paola	1,931.0	$ 9,566,548	$ 4,954	$ 11,470,174	0.83	$ 128,615,773	$ 66,606	$ 22,030,000	0.08
D0369	Burrton	225.5	$ 1,769,499	$ 7,847	$ 2,023,456	0.87	$ 17,993,993	$ 79,796	$ 2,500,000	0.09
D0371	Montezuma	241.8	$ 1,839,708	$ 7,608	$ 1,981,469	0.93	$ 19,175,914	$ 79,305	$ 2,155,000	0.00
D0372	Silver Lake	688.5	$ 4,021,834	$ 5,841	$ 4,601,984	0.87	$ 30,615,184	$ 44,466	$ 7,325,000	0.28
D0373	Newton	3,395.3	$ 17,319,386	$ 5,101	$ 20,592,483	0.84	$ 149,587,228	$ 44,057	$ 40,875,000	0.28
D0374	Sublette	488.2	$ 3,490,135	$ 7,149	$ 3,866,252	0.90	$ 113,065,172	$ 231,596	$ 3,610,000	0.00
D0375	Circle	1,882.6	$ 9,025,965	$ 4,794	$ 10,492,463	0.86	$ 172,011,136	$ 91,369	$ 62,445,000	0.00
D0376	Sterling	520.4	$ 3,297,696	$ 6,337	$ 3,886,668	0.85	$ 28,211,092	$ 54,210	$ 20,585,000	0.19
D0377	Atchison Co Comm Schools	580.0	$ 4,078,941	$ 7,033	$ 4,839,444	0.84	$ 48,827,090	$ 84,185	$ -	0.00

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D0378	Riley County	656.5	$ 4,185,784	$ 6,376	$ 4,903,211	0.85	$ 42,347,682	$ 64,505	$ 1,055,000	0.02
D0379	Clay Center	1,336.9	$ 7,213,610	$ 5,396	$ 8,444,740	0.85	$ 78,166,284	$ 58,468	$ 10,015,000	0.09
D0380	Vermillion	518.0	$ 3,432,589	$ 6,627	$ 3,741,062	0.92	$ 32,203,767	$ 62,169	$ -	0.01
D0381	Spearville	338.5	$ 2,272,767	$ 6,714	$ 2,523,445	0.90	$ 22,355,528	$ 66,043	$ 9,190,000	0.02
D0382	Pratt	1,170.7	$ 6,443,824	$ 5,504	$ 7,635,049	0.84	$ 83,811,556	$ 71,591	$ 12,930,000	0.00
D0383	Manhattan-Ogden	6,077.5	$ 29,381,454	$ 4,834	$ 36,451,096	0.81	$ 594,730,224	$ 97,858	$ 104,407,195	0.00
D0384	Blue Valley	180.0	$ 1,442,570	$ 8,014	$ 1,770,379	0.81	$ 18,726,928	$ 104,038	$ 525,000	0.00
D0385	Andover	5,656.1	$ 24,917,228	$ 4,405	$ 29,665,066	0.84	$ 285,376,035	$ 50,455	$ 62,340,000	0.23
D0386	Madison-Virgil	228.5	$ 1,814,435	$ 7,941	$ 2,141,327	0.85	$ 16,283,693	$ 71,263	$ -	0.01
D0387	Altoona-Midway	209.5	$ 1,778,360	$ 8,489	$ 2,006,507	0.89	$ 22,849,680	$ 109,068	$ -	0.00
D0388	Ellis	411.0	$ 2,549,614	$ 6,203	$ 2,879,370	0.89	$ 37,250,346	$ 90,633	$ -	0.07
D0389	Eureka	636.5	$ 4,439,243	$ 6,974	$ 4,991,422	0.89	$ 31,071,805	$ 48,817	$ 4,145,000	0.23
D0390	Hamilton	88.0	$ 849,170	$ 9,650	$ 999,209	0.85	$ 9,383,751	$ 106,634	$ -	0.00
D0392	Osborne County	280.1	$ 2,070,739	$ 7,393	$ 2,443,987	0.85	$ 23,204,447	$ 82,843	$ -	0.00
D0393	Solomon	326.0	$ 2,248,864	$ 6,898	$ 2,565,817	0.88	$ 21,991,983	$ 67,460	$ -	0.00
D0394	Rose Hill Public Schools	1,603.1	$ 7,770,890	$ 4,847	$ 9,145,033	0.85	$ 62,274,634	$ 38,846	$ 24,345,000	0.32
D0395	LaCrosse	291.0	$ 2,075,017	$ 7,131	$ 2,326,993	0.89	$ 27,312,601	$ 93,858	$ -	0.00
D0396	Douglass Public Schools	684.0	$ 4,217,186	$ 6,165	$ 4,899,359	0.86	$ 25,438,514	$ 37,191	$ 3,955,000	0.36
D0397	Centre	482.8	$ 2,916,428	$ 6,041	$ 3,343,906	0.87	$ 22,700,028	$ 47,017	$ 285,000	0.00
D0398	Peabody-Burns	254.0	$ 1,990,028	$ 7,835	$ 2,375,528	0.84	$ 27,001,667	$ 106,306	$ 385,000	0.00
D0399	Paradise	117.8	$ 1,101,749	$ 9,353	$ 1,273,471	0.87	$ 32,955,452	$ 279,758	$ -	0.00
D0400	Smoky Valley	916.3	$ 5,458,024	$ 5,957	$ 6,609,670	0.83	$ 60,800,349	$ 66,354	$ 1,845,000	0.09
D0401	Chase-Raymond	164.5	$ 1,464,364	$ 8,902	$ 1,682,939	0.87	$ 26,537,944	$ 161,325	$ -	0.00
D0402	Augusta	2,173.7	$ 10,768,777	$ 4,954	$ 12,433,100	0.87	$ 82,003,771	$ 37,725	$ 50,270,000	0.35
D0403	Otis-Bison	230.5	$ 1,799,947	$ 7,809	$ 2,100,497	0.86	$ 29,329,045	$ 127,241	$ -	0.00
D0404	Riverton	730.9	$ 4,750,427	$ 6,499	$ 5,392,415	0.88	$ 35,641,956	$ 48,764	$ 12,350,000	0.33
D0405	Lyons	793.9	$ 5,250,959	$ 6,614	$ 6,093,864	0.86	$ 40,443,888	$ 50,943	$ 15,570,000	0.25
D0407	Russell County	762.7	$ 4,703,585	$ 6,167	$ 5,544,184	0.85	$ 94,568,730	$ 123,992	$ -	0.00
D0408	Marion-Florence	486.0	$ 3,230,669	$ 6,647	$ 3,917,484	0.82	$ 31,472,076	$ 64,757	$ 5,675,000	0.10
D0409	Atchison Public Schools	1,582.5	$ 8,716,074	$ 5,508	$ 10,484,759	0.83	$ 76,801,849	$ 48,532	$ 21,310,000	0.28
D0410	Durham-Hillsboro-Lehigh	545.7	$ 3,568,222	$ 6,539	$ 4,312,314	0.83	$ 35,654,713	$ 65,338	$ 6,915,000	0.09
D0411	Goessel	276.1	$ 1,918,351	$ 6,948	$ 2,299,644	0.83	$ 13,325,686	$ 48,264	$ 3,555,000	0.21
D0412	Hoxie Community Schools	339.0	$ 2,193,992	$ 6,472	$ 2,477,606	0.89	$ 40,496,211	$ 119,458	$ -	0.00
D0413	Chanute Public Schools	1,782.8	$ 9,885,809	$ 5,545	$ 12,064,140	0.82	$ 99,431,199	$ 55,772	$ 42,580,000	0.28
D0415	Hiawatha	837.2	$ 5,300,080	$ 6,331	$ 6,251,796	0.85	$ 86,723,269	$ 103,587	$ 11,420,000	0.00
D0416	Louisburg	1,661.5	$ 7,966,583	$ 4,795	$ 9,372,686	0.85	$ 110,321,657	$ 66,399	$ 25,295,000	0.04
D0417	Morris County	710.8	$ 4,509,489	$ 6,344	$ 5,120,429	0.88	$ 56,949,196	$ 80,120	$ 7,250,000	0.00
D0418	McPherson	2,281.8	$ 10,815,296	$ 4,740	$ 13,556,947	0.80	$ 189,030,010	$ 82,842	$ 13,405,000	0.00
D0419	Canton-Galva	357.5	$ 2,612,641	$ 7,308	$ 3,055,021	0.86	$ 31,864,434	$ 89,131	$ 9,010,000	0.00
D0420	Osage City	631.0	$ 3,938,223	$ 6,241	$ 4,626,637	0.85	$ 26,798,216	$ 42,469	$ 9,052,500	0.32
D0421	Lyndon	399.5	$ 2,726,075	$ 6,824	$ 3,200,120	0.85	$ 19,729,750	$ 49,386	$ -	0.27
D0422	Kiowa County	333.8	$ 3,104,974	$ 9,302	$ 3,429,962	0.91	$ 67,835,814	$ 203,223	$ -	0.00

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D0423	Moundridge	406.2	$ 2,573,913	$ 6,337	$ 3,081,044	0.84	$ 40,474,857	$ 99,643	$ 1,230,000	0.00
D0426	Pike Valley	205.5	$ 1,711,244	$ 8,327	$ 1,909,436	0.90	$ 16,883,935	$ 82,160	$ -	0.00
D0428	Great Bend	3,018.5	$ 16,711,942	$ 5,537	$ 18,895,601	0.88	$ 144,166,495	$ 47,761	$ 5,805,000	0.23
D0429	Troy Public Schools	317.0	$ 2,127,718	$ 6,712	$ 2,424,064	0.88	$ 20,106,273	$ 63,427	$ -	0.03
D0430	South Brown County	545.5	$ 3,994,626	$ 7,323	$ 4,855,446	0.82	$ 26,619,115	$ 48,798	$ 1,290,000	0.19
D0431	Hoisington	694.0	$ 4,408,739	$ 6,353	$ 5,077,767	0.87	$ 47,317,062	$ 68,180	$ 5,315,000	0.26
D0432	Victoria	281.0	$ 1,879,347	$ 6,688	$ 2,079,310	0.90	$ 37,658,825	$ 134,017	$ 2,096,000	0.00
D0434	Santa Fe Trail	994.8	$ 6,120,248	$ 6,152	$ 7,359,557	0.83	$ 47,037,694	$ 47,284	$ 4,600,000	0.24
D0435	Abilene	1,570.9	$ 7,664,910	$ 4,879	$ 9,423,999	0.81	$ 78,539,455	$ 49,996	$ 27,365,000	0.24
D0436	Caney Valley	742.9	$ 4,862,951	$ 6,546	$ 5,439,097	0.89	$ 32,594,906	$ 43,875	$ -	0.09
D0437	Auburn Washburn	5,918.1	$ 28,404,053	$ 4,800	$ 34,587,709	0.82	$ 453,280,972	$ 76,592	$ 67,625,000	0.00
D0438	Skyline Schools	406.0	$ 2,652,103	$ 6,532	$ 3,110,875	0.85	$ 30,389,596	$ 74,851	$ -	0.00
D0439	Sedgwick Public Schools	483.9	$ 3,086,235	$ 6,378	$ 3,553,085	0.87	$ 16,683,385	$ 34,477	$ -	0.38
D0440	Halstead	761.9	$ 4,822,611	$ 6,330	$ 5,473,692	0.88	$ 39,179,163	$ 51,423	$ 8,505,000	0.17
D0443	Dodge City	6,401.6	$ 41,602,006	$ 6,499	$ 46,382,316	0.90	$ 207,432,331	$ 32,403	$ 17,680,000	0.44
D0444	Little River	321.8	$ 2,235,903	$ 6,948	$ 2,670,977	0.84	$ 39,193,729	$ 121,795	$ -	0.00
D0445	Coffeyville	1,660.0	$ 9,963,250	$ 6,002	$ 11,307,931	0.88	$ 128,446,462	$ 77,377	$ 12,015,000	0.00
D0446	Independence	1,938.8	$ 10,495,527	$ 5,413	$ 11,909,383	0.88	$ 100,169,324	$ 51,666	$ 43,395,000	0.15
D0447	Cherryvale	897.7	$ 5,604,987	$ 6,244	$ 6,313,105	0.89	$ 25,758,400	$ 28,694	$ 760,000	0.47
D0448	Inman	420.3	$ 2,713,546	$ 6,456	$ 3,177,130	0.85	$ 33,120,160	$ 78,801	$ 4,015,000	0.00
D0449	Easton	620.1	$ 4,185,492	$ 6,750	$ 4,930,945	0.85	$ 34,112,418	$ 55,011	$ 7,465,000	0.14
D0450	Shawnee Heights	3,500.1	$ 17,393,642	$ 4,969	$ 21,121,273	0.82	$ 191,263,858	$ 54,645	$ 37,380,000	0.20
D0452	Stanton County	425.1	$ 3,118,589	$ 7,336	$ 3,471,826	0.90	$ 80,714,832	$ 189,873	$ -	0.00
D0453	Leavenworth	3,642.5	$ 19,503,962	$ 5,355	$ 22,758,572	0.86	$ 182,068,659	$ 49,985	$ 60,257,349	0.25
D0454	Burlingame Public School	301.1	$ 2,082,427	$ 6,916	$ 2,453,308	0.85	$ 11,450,003	$ 38,027	$ 1,195,000	0.34
D0456	Marais Des Cygnes Valley	254.5	$ 2,129,549	$ 8,368	$ 2,469,697	0.86	$ 16,331,811	$ 64,172	$ -	0.00
D0457	Garden City	7,213.4	$ 42,923,598	$ 5,951	$ 48,722,407	0.88	$ 347,174,325	$ 48,129	$ 96,505,000	0.31
D0458	Basehor-Linwood	2,320.0	$ 10,664,640	$ 4,597	$ 12,299,821	0.87	$ 125,955,702	$ 54,291	$ 64,180,000	0.18
D0459	Bucklin	224.1	$ 1,774,082	$ 7,916	$ 1,979,543	0.90	$ 31,192,987	$ 139,192	$ -	0.00
D0460	Hesston	798.0	$ 4,517,115	$ 5,661	$ 5,173,236	0.87	$ 41,749,535	$ 52,318	$ 8,425,000	0.17
D0461	Neodesha	678.0	$ 4,408,613	$ 6,502	$ 4,951,218	0.89	$ 26,240,533	$ 38,703	$ 5,445,000	0.26
D0462	Central	310.4	$ 2,324,794	$ 7,490	$ 2,638,620	0.88	$ 13,688,080	$ 44,098	$ 1,915,000	0.26
D0463	Udall	331.0	$ 2,332,544	$ 7,047	$ 2,671,747	0.87	$ 18,513,985	$ 55,933	$ 5,960,000	0.00
D0464	Tonganoxie	1,907.5	$ 9,208,327	$ 4,827	$ 10,761,048	0.86	$ 94,748,976	$ 49,672	$ 48,495,000	0.22
D0465	Winfield	2,192.4	$ 11,795,780	$ 5,380	$ 14,117,843	0.84	$ 103,502,883	$ 47,210	$ 15,005,000	0.23
D0466	Scott County	910.0	$ 5,483,258	$ 6,026	$ 6,095,405	0.90	$ 100,638,517	$ 110,592	$ 8,125,000	0.00
D0467	Leoti	405.0	$ 2,991,027	$ 7,385	$ 3,246,080	0.92	$ 41,233,515	$ 101,811	$ 3,780,000	0.00
D0468	Healy Public Schools	67.8	$ 671,845	$ 9,909	$ 793,897	0.85	$ 15,687,916	$ 231,385	$ -	0.00
D0469	Lansing	2,534.6	$ 11,526,653	$ 4,548	$ 14,366,132	0.80	$ 116,846,640	$ 46,101	$ 96,415,000	0.29
D0470	Arkansas City	2,768.1	$ 16,038,317	$ 5,794	$ 18,530,816	0.87	$ 84,884,527	$ 30,665	$ 40,965,000	0.43
D0471	Dexter	145.0	$ 1,253,226	$ 8,643	$ 1,404,824	0.89	$ 7,746,594	$ 53,425	$ -	0.25
D0473	Chapman	1,048.0	$ 6,287,342	$ 5,999	$ 7,215,952	0.87	$ 71,825,752	$ 68,536	$ 7,550,000	0.02

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D0474	Haviland	101.3	$ 933,340	$ 9,214	$ 1,071,626	0.87	$ 19,381,895	$ 191,332	$ -	0.00
D0475	Geary County Schools	8,114.7	$ 32,997,132	$ 4,066	$ 51,277,241	0.64	$ 205,053,626	$ 25,269	$ 25,265,000	0.47
D0476	Copeland	103.0	$ 1,099,249	$ 10,672	$ 1,186,801	0.93	$ 18,888,643	$ 183,385	$ 3,525,000	0.00
D0477	Ingalls	227.0	$ 1,730,875	$ 7,625	$ 1,904,814	0.91	$ 25,075,254	$ 110,464	$ -	0.00
D0479	Crest	197.5	$ 1,668,869	$ 8,450	$ 1,936,786	0.86	$ 16,257,789	$ 82,318	$ -	0.00
D0480	Liberal	4,721.5	$ 29,042,597	$ 6,151	$ 31,635,491	0.92	$ 167,036,978	$ 35,378	$ 135,540,000	0.35
D0481	Rural Vista	291.0	$ 2,290,869	$ 7,872	$ 2,561,965	0.89	$ 29,465,511	$ 101,256	$ 1,145,000	0.00
D0482	Dighton	232.0	$ 1,714,739	$ 7,391	$ 1,947,717	0.88	$ 52,841,360	$ 227,764	$ 12,400,000	0.00
D0483	Kismet-Plains	699.5	$ 5,887,717	$ 8,417	$ 6,471,745	0.91	$ 81,868,692	$ 117,039	$ -	0.00
D0484	Fredonia	651.9	$ 4,344,434	$ 6,664	$ 4,848,898	0.90	$ 40,548,230	$ 62,200	$ 3,500,000	0.13
D0487	Herington	466.1	$ 3,192,526	$ 6,849	$ 3,600,850	0.89	$ 20,093,302	$ 43,109	$ 15,400,000	0.28
D0489	Hays	2,851.6	$ 14,236,299	$ 4,992	$ 16,454,096	0.87	$ 310,180,498	$ 108,774	$ -	0.00
D0490	El Dorado	1,882.0	$ 10,366,254	$ 5,508	$ 11,895,377	0.87	$ 162,699,369	$ 86,450	$ 52,620,000	0.00
D0491	Eudora	1,589.7	$ 7,531,457	$ 4,738	$ 9,063,756	0.83	$ 57,676,078	$ 36,281	$ 58,665,000	0.39
D0492	Flinthills	276.0	$ 1,981,538	$ 7,179	$ 2,304,266	0.86	$ 17,277,755	$ 62,601	$ 1,980,000	0.03
D0493	Columbus	974.4	$ 6,238,755	$ 6,403	$ 7,213,801	0.86	$ 58,871,471	$ 60,418	$ -	0.08
D0494	Syracuse	500.5	$ 3,794,390	$ 7,581	$ 4,075,031	0.93	$ 43,874,067	$ 87,660	$ 6,250,000	0.00
D0495	Ft Larned	879.8	$ 5,623,077	$ 6,391	$ 6,755,638	0.83	$ 54,551,805	$ 62,005	$ 22,200,000	0.14
D0496	Pawnee Heights	164.1	$ 1,203,441	$ 7,334	$ 1,416,054	0.85	$ 15,067,341	$ 91,818	$ -	0.00
D0497	Lawrence	11,304.0	$ 55,094,254	$ 4,874	$ 67,046,143	0.82	$ 1,011,671,408	$ 89,497	$ 114,275,000	0.00
D0498	Valley Heights	407.0	$ 2,919,181	$ 7,172	$ 3,289,608	0.89	$ 18,821,069	$ 46,243	$ 2,465,000	0.18
D0499	Galena	796.4	$ 5,365,108	$ 6,737	$ 6,094,249	0.88	$ 16,868,496	$ 21,181	$ 7,680,000	0.45
D0500	Kansas City	20,523.2	$ 129,415,696	$ 6,306	$ 145,140,278	0.89	$ 666,767,507	$ 32,488	$ 66,160,000	0.42
D0501	Topeka Public Schools	13,294.5	$ 75,405,854	$ 5,672	$ 93,788,321	0.80	$ 589,420,767	$ 44,336	$ 123,110,000	0.29
D0502	Lewis	104.5	$ 967,750	$ 9,261	$ 1,096,279	0.88	$ 17,299,477	$ 165,545	$ -	0.00
D0503	Parsons	1,225.0	$ 7,313,644	$ 5,970	$ 8,391,197	0.87	$ 51,463,629	$ 42,011	$ 10,275,000	0.33
D0504	Oswego	467.5	$ 3,145,272	$ 6,728	$ 3,566,952	0.88	$ 12,288,412	$ 26,285	$ 3,155,000	0.49
D0505	Chetopa-St. Paul	453.0	$ 3,089,098	$ 6,819	$ 3,521,498	0.88	$ 15,147,197	$ 33,438	$ 8,255,000	0.38
D0506	Labette County	1,491.8	$ 8,388,307	$ 5,623	$ 9,861,120	0.85	$ 52,495,902	$ 35,190	$ 6,210,000	0.40
D0507	Satanta	293.5	$ 2,157,053	$ 7,349	$ 2,576,988	0.84	$ 127,472,166	$ 434,317	$ -	0.00
D0508	Baxter Springs	983.5	$ 6,345,380	$ 6,452	$ 7,252,160	0.87	$ 24,461,651	$ 24,872	$ 7,525,000	0.50
D0509	South Haven	179.5	$ 1,496,592	$ 8,338	$ 1,756,512	0.85	$ 9,800,599	$ 54,599	$ 994,000	0.30
D0511	Attica	155.1	$ 1,183,268	$ 7,629	$ 1,409,957	0.84	$ 15,423,376	$ 99,441	$ -	0.12
D0512	Shawnee Mission Pub Sch	26,280.1	$ 132,870,804	$ 5,056	$ 150,529,612	0.88	$ 2,960,369,802	$ 112,647	$ 270,580,000	0.00
Totals		**463,266.40**	**$ 2,604,346,073**	**$ 1,915,538**	**$ 3,057,102,119**		**$ 31,443,547,471**	**$ 26,767,268**	**$ 5,368,730,264**	

Appendix B – 2015 Extending General Fund Aid Ratio to Bonded Indebtedness For

Schools In Kansas

USD#	USD Name	Bond Debt Valuation	Current Bond Mill Rate	Current Tax Levied	Current Bond Aid Percentage	Current Bond Aid	Federal Tax Credits	Bond & Interest Payment	New State Aid Participation Rate	New Bond Aid	Additional Cost to State	New Local Tax Levied	Cost Difference to Local District
D0101	Erie-Galesburg	$ 35,816,823	27.740	$ 993,559	0.00	$ -	$ -	$ 1,331,062	0.85	$ 1,124,759	$ 1,124,759	$ 206,303	$ (787,256)
D0102	Cimarron-Ensign	$ 44,344,407	3.387	$ 150,195	0.00	$ -	$ -	$ 352,072	0.90	$ 318,144	$ 318,144	$ 33,928	$ (116,266)
D0103	Cheylin	$ 44,130,059	0.000	$ -	0.00	$ -	$ -	$ -	0.86	$ -	$ -	$ -	$ -
D0105	Rawlins County	$ 27,615,820	0.000	$ -	0.00	$ -	$ -	$ -	0.84	$ -	$ -	$ -	$ -
D0106	Western Plains	$ 50,332,266	0.000	$ -	0.00	$ -	$ -	$ -	0.88	$ -	$ -	$ -	$ -
D0107	Rock Hills	$ 34,509,513	0.000	$ -	0.00	$ -	$ -	$ -	0.84	$ -	$ -	$ -	$ -
D0108	Washington Co. Schools	$ 30,265,869	7.096	$ 214,767	0.00	$ -	$ -	$ 262,395	0.88	$ 231,462	$ 231,462	$ 30,933	$ (183,834)
D0109	Republic County	$ 41,540,540	0.000	$ -	0.00	$ -	$ -	$ -	0.89	$ -	$ -	$ -	$ -
D0110	Thunder Ridge Schools	$ 17,281,144	0.000	$ -	0.00	$ -	$ -	$ -	0.77	$ -	$ -	$ -	$ -
D0111	Doniphan West Schools	$ 52,028,782	0.000	$ -	0.00	$ -	$ -	$ -	0.89	$ -	$ -	$ -	$ -
D0112	Central Plains	$ 104,439,111	6.131	$ 640,316	0.00	$ -	$ -	$ 688,850	0.92	$ 632,188	$ 632,188	$ 56,662	$ (583,655)
D0113	Prairie Hills	$ 86,183,085	4.843	$ 417,385	0.00	$ -	$ -	$ 580,991	0.90	$ 524,971	$ 524,971	$ 56,020	$ (361,365)
D0114	Riverside	$ 32,283,908	0.000	$ -	0.17	$ -	$ -	$ -	0.88	$ -	$ -	$ -	$ -
D0115	Nemaha Central	$ 63,723,290	0.000	$ -	0.00	$ -	$ -	$ -	0.91	$ -	$ -	$ -	$ -
D0200	Greeley County Schools	$ 31,866,769	11.192	$ 356,653	0.00	$ -	$ 235,616	$ 572,400	0.93	$ 314,078	$ 314,078	$ 22,706	$ (333,947)
D0202	Turner-Kansas City	$ 117,368,581	13.862	$ 1,626,963	0.45	$ 2,110,795	$ -	$ 4,690,656	0.89	$ 4,152,096	$ 2,041,301	$ 538,560	$ (1,088,403)
D0203	Piper-Kansas City	$ 159,195,388	12.998	$ 2,069,222	0.00	$ -	$ -	$ 2,442,386	0.82	$ 2,014,373	$ 2,014,373	$ 428,013	$ (1,641,209)
D0204	Bonner Springs	$ 156,974,306	17.776	$ 2,790,375	0.09	$ 526,990	$ -	$ 5,855,442	0.83	$ 4,862,500	$ 4,335,510	$ 992,942	$ (1,797,433)
D0205	Bluestem	$ 34,531,256	0.000	$ -	0.04	$ -	$ -	$ -	0.87	$ -	$ -	$ -	$ -
D0206	Remington-Whitewater	$ 43,703,559	8.898	$ 388,874	0.00	$ -	$ -	$ 427,143	0.85	$ 364,948	$ 364,948	$ 62,195	$ (326,679)
D0207	Ft Leavenworth	$ 2,178,352	0.000	$ -	0.75	$ -	$ -	$ -	0.29	$ -	$ -	$ -	$ -

USD#	USD Name	Bond Debt Valuation	Current Bond Mill Rate	Current Tax Levied	Current Bond Aid Percentage	Current Bond Aid	Federal Tax Credits	Bond & Interest Payment	New State Aid Participation Rate	New Bond Aid	Additional Cost to State	New Local Tax Levied	Cost Difference to Local District
D0208	Wakeeney	$ 61,470,123	5.533	$ 340,114	0.00	$ -	$ -	$ 223,523	0.86	$ 191,676	$ 191,676	$ 31,847	$ (308,267)
D0209	Moscow Public Schools	$ 58,399,289	0.000	$ -	0.00	$ -	$ -	$ -	0.89	$ -	$ -	$ -	$ -
D0210	Hugoton Public Schools	$ 158,720,346	14.893	$ 2,363,822	0.00	$ -	$ -	$ 1,901,508	0.90	$ 1,705,870	$ 1,705,870	$ 195,638	$ (2,168,184)
D0211	Norton Community Schools	$ 44,366,752	8.581	$ 380,711	0.01	$ 2,292	$ -	$ 229,188	0.81	$ 186,763	$ 184,471	$ 42,425	$ (338,286)
D0212	Northern Valley	$ 14,852,726	0.000	$ -	0.00	$ -	$ -	$ -	0.87	$ -	$ -	$ -	$ -
D0214	Ulysses	$ 221,624,870	0.000	$ -	0.00	$ -	$ -	$ -	0.90	$ -	$ -	$ -	$ -
D0215	Lakin	$ 115,921,511	0.000	$ -	0.00	$ -	$ -	$ -	0.90	$ -	$ -	$ -	$ -
D0216	Deerfield	$ 45,927,442	0.000	$ -	0.00	$ -	$ -	$ -	0.91	$ -	$ -	$ -	$ -
D0217	Rolla	$ 50,096,933	0.000	$ -	0.00	$ -	$ -	$ -	0.89	$ -	$ -	$ -	$ -
D0218	Elkhart	$ 65,592,049	0.000	$ -	0.43	$ -	$ -	$ -	0.94	$ -	$ -	$ -	$ -
D0219	Minneola	$ 21,441,595	13.279	$ 284,723	0.00	$ -	$ -	$ 311,400	0.91	$ 282,952	$ 282,952	$ 28,448	$ (256,275)
D0220	Ashland	$ 26,189,570	0.000	$ -	0.00	$ -	$ -	$ -	0.90	$ -	$ -	$ -	$ -
D0223	Barnes	$ 35,625,337	0.000	$ -	0.00	$ -	$ -	$ 181,982	0.85	$ 154,742	$ 154,742	$ 27,240	$ 27,240
D0224	Clifton-Clyde	$ 26,680,744	0.000	$ -	0.00	$ -	$ -	$ -	0.89	$ -	$ -	$ -	$ -
D0225	Fowler	$ 15,091,249	8.817	$ 133,060	0.00	$ -	$ -	$ 139,758	0.92	$ 129,182	$ 129,182	$ 10,576	$ (122,484)
D0226	Meade	$ 65,291,859	5.827	$ 380,456	0.00	$ -	$ -	$ 360,060	0.89	$ 320,270	$ 320,270	$ 39,790	$ (340,666)
D0227	Hodgeman County Schools	$ 55,348,465	0.000	$ -	0.00	$ -	$ -	$ -	0.91	$ -	$ -	$ -	$ -
D0229	Blue Valley	$ 2,485,440,081	18.012	$ 44,767,747	0.00	$ -	$ 905,462	$ 46,332,681	0.84	$ 38,118,690	$ 38,118,690	$ 7,308,529	$ (37,459,218)
D0230	Spring Hill	$ 145,382,388	16.541	$ 2,404,770	0.27	$ 1,675,423	$ -	$ 6,205,269	0.87	$ 5,407,230	$ 3,731,808	$ 798,039	$ (1,606,731)
D0231	Gardner Edgerton	$ 248,331,877	16.170	$ 4,015,526	0.28	$ 3,497,773	$ -	$ 12,492,047	0.83	$ 10,418,042	$ 6,920,269	$ 2,074,005	$ (1,941,521)
D0232	De Soto	$ 411,968,524	25.795	$ 10,626,728	0.08	$ 1,436,445	$ 444,973	$ 18,400,539	0.88	$ 15,833,721	$ 14,397,276	$ 2,121,845	$ (8,504,883)

USD#	USD Name	Bond Debt Valuation	Current Bond Mill Rate	Current Tax Levied	Current Bond Aid Percentage	Current Bond Aid	Federal Tax Credits	Bond & Interest Payment	New State Aid Participation Rate	New Bond Aid	Additional Cost to State	New Local Tax Levied	Cost Difference to Local District
D0233	Olathe	$ 1,787,298,923	16.471	$ 29,438,601	0.03	$ 1,435,824	$ 2,837,371	$ 50,698,157	0.85	$ 40,622,843	$ 39,187,020	$ 7,237,943	$ (22,200,658)
D0234	Fort Scott	$ 74,383,120	15.727	$ 1,169,823	0.33	$ 1,076,105	$ -	$ 3,260,923	0.91	$ 2,951,293	$ 1,875,189	$ 309,630	$ (860,194)
D0235	Uniontown	$ 14,651,558	8.628	$ 126,414	0.39	$ 62,657	$ -	$ 160,660	0.89	$ 143,434	$ 80,776	$ 17,226	$ (109,187)
D0237	Smith Center	$ 28,955,345	0.000	$ -	0.00	$ -	$ -	$ -	0.85	$ -	$ -	$ -	$ -
D0239	North Ottawa County	$ 35,156,973	11.306	$ 397,485	0.11	$ 70,950	$ -	$ 645,001	0.86	$ 554,016	$ 483,066	$ 90,985	$ (306,500)
D0240	Twin Valley	$ 29,957,599	9.379	$ 280,972	0.19	$ 101,079	$ -	$ 531,996	0.87	$ 464,928	$ 363,849	$ 67,068	$ (213,905)
D0241	Wallace County Schools	$ 30,156,540	0.000	$ -	0.00	$ -	$ -	$ -	0.91	$ -	$ -	$ -	$ -
D0242	Weskan	$ 9,904,978	0.000	$ -	0.00	$ -	$ -	$ -	0.88	$ -	$ -	$ -	$ -
D0243	Lebo-Waverly	$ 26,641,883	8.080	$ 215,266	0.04	$ 15,732	$ -	$ 393,300	0.83	$ 325,815	$ 310,083	$ 67,485	$ (147,782)
D0244	Burlington	$ 397,850,753	0.000	$ -	0.00	$ -	$ -	$ 604,325	0.80	$ 481,429	$ 481,429	$ 122,896	$ 122,896
D0245	LeRoy-Gridley	$ 23,783,635	0.000	$ -	0.00	$ -	$ -	$ -	0.87	$ -	$ -	$ -	$ -
D0246	Northeast	$ 17,992,431	5.007	$ 90,088	0.35	$ 118,000	$ -	$ 337,143	0.88	$ 297,016	$ 179,016	$ 40,127	$ (49,961)
D0247	Cherokee	$ 30,186,314	0.000	$ -	0.04	$ -	$ -	$ -	0.87	$ -	$ -	$ -	$ -
D0248	Girard	$ 35,523,836	11.797	$ 419,075	0.37	$ 319,767	$ -	$ 864,235	0.87	$ 752,019	$ 432,252	$ 112,216	$ (306,859)
D0249	Frontenac Public Schools	$ 24,986,922	5.549	$ 138,652	0.48	$ 179,304	$ -	$ 373,549	0.87	$ 323,968	$ 144,665	$ 49,581	$ (89,072)
D0250	Pittsburg	$ 139,944,149	6.964	$ 974,571	0.28	$ 622,725	$ -	$ 2,224,019	0.85	$ 1,897,766	$ 1,275,041	$ 326,253	$ (648,318)
D0251	North Lyon County	$ 86,151,624	0.000	$ -	0.00	$ -	$ -	$ -	0.88	$ -	$ -	$ -	$ -
D0252	Southern Lyon County	$ 37,932,284	16.058	$ 609,117	0.00	$ -	$ -	$ 849,388	0.86	$ 732,981	$ 732,981	$ 116,407	$ (492,710)
D0253	Emporia	$ 172,136,783	8.040	$ 1,383,980	0.36	$ 1,156,892	$ -	$ 3,213,588	0.89	$ 2,857,842	$ 1,700,951	$ 355,746	$ (1,028,234)
D0254	Barber County North	$ 66,218,745	0.000	$ -	0.00	$ -	$ -	$ 254,625	0.80	$ 203,196	$ 203,196	$ 51,429	$ 51,429
D0255	South Barber	$ 106,078,596	0.000	$ -	0.00	$ -	$ -	$ -	0.72	$ -	$ -	$ -	$ -

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D0256	Marmaton Valley	$ 18,242,538	3.800	$ 69,322	0.00	$ -	$ -	$ 186,910	0.85	$ 158,864	$ 158,864	$ 28,046	$ (41,276)
D0257	Iola	$ 50,770,477	0.000	$ -	0.35	$ -	$ -	$ -	0.83	$ -	$ -	$ -	$ -
D0258	Humboldt	$ 29,276,535	16.016	$ 468,893	0.02	$ 23,444	$ -	$ 1,172,215	0.86	$ 1,012,150	$ 988,706	$ 160,065	$ (308,828)
D0259	Wichita	$ 2,571,313,572	9.441	$ 24,275,771	0.20	$ 16,474,601	$ 4,409,097	$ 86,782,104	0.86	$ 70,972,312	$ 54,497,711	$ 11,400,695	$ (12,875,076)
D0260	Derby	$ 392,727,553	7.918	$ 3,109,617	0.14	$ 669,230	$ -	$ 4,780,217	0.86	$ 4,121,904	$ 3,452,674	$ 658,313	$ (2,451,304)
D0261	Haysville	$ 135,776,642	15.374	$ 2,087,430	0.50	$ 2,495,082	$ -	$ 4,990,163	0.85	$ 4,259,463	$ 1,764,381	$ 730,700	$ (1,356,730)
D0262	Valley Center Pub Sch	$ 120,381,723	20.692	$ 2,490,939	0.31	$ 1,518,407	$ -	$ 4,898,088	0.84	$ 4,104,070	$ 2,585,663	$ 794,018	$ (1,696,921)
D0263	Mulvane	$ 105,256,200	11.451	$ 1,205,289	0.10	$ 211,950	$ -	$ 2,119,500	0.82	$ 1,746,230	$ 1,534,280	$ 373,270	$ (832,019)
D0264	Clearwater	$ 59,545,535	12.104	$ 720,739	0.21	$ 261,006	$ -	$ 1,242,886	0.83	$ 1,034,047	$ 773,041	$ 208,839	$ (511,901)
D0265	Goddard	$ 238,063,778	21.131	$ 5,030,526	0.30	$ 2,839,636	$ 962,766	$ 10,428,220	0.85	$ 8,022,858	$ 5,183,221	$ 1,442,596	$ (3,587,929)
D0266	Maize	$ 372,313,030	0.000	$ -	0.18	$ -	$ -	$ -	0.85	$ -	$ -	$ -	$ -
D0267	Renwick	$ 109,812,186	14.378	$ 1,578,880	0.10	$ 337,403	$ -	$ 3,374,029	0.84	$ 2,832,527	$ 2,495,124	$ 541,502	$ (1,037,378)
D0268	Cheney	$ 30,616,491	12.641	$ 387,023	0.35	$ 382,562	$ -	$ 1,093,035	0.86	$ 943,326	$ 560,764	$ 149,709	$ (237,314)
D0269	Palco	$ 43,133,827	0.000	$ -	0.00	$ -	$ -	$ -	0.85	$ -	$ -	$ -	$ -
D0270	Plainville	$ 66,618,199	7.056	$ 470,058	0.00	$ -	$ -	$ 248,376	0.83	$ 207,185	$ 207,185	$ 41,191	$ (428,867)
D0271	Stockton	$ 29,869,699	8.023	$ 239,645	0.00	$ -	$ -	$ 227,401	0.85	$ 193,685	$ 193,685	$ 33,716	$ (205,928)
D0272	Waconda	$ 25,371,805	0.000	$ -	0.00	$ -	$ -	$ -	0.84	$ -	$ -	$ -	$ -
D0273	Beloit	$ 53,127,420	0.000	$ -	0.00	$ -	$ -	$ -	0.83	$ -	$ -	$ -	$ -
D0274	Oakley	$ 66,993,748	0.000	$ -	0.00	$ -	$ -	$ -	0.85	$ -	$ -	$ -	$ -
D0275	Triplains	$ 23,375,988	0.000	$ -	0.00	$ -	$ -	$ -	0.77	$ -	$ -	$ -	$ -
D0281	Graham County	$ 54,541,026	10.525	$ 574,044	0.00	$ -	$ -	$ 299,961	0.88	$ 265,123	$ 265,123	$ 34,838	$ (539,207)

USD#	USD Name	Bond Debt Valuation	Current Bond Mill Rate	Current Tax Levied	Current Bond Aid Percentage	Current Bond Aid	Federal Tax Credits	Bond & Interest Payment	New State Aid Participation Rate	New Bond Aid	Additional Cost to State	New Local Tax Levied	Cost Difference to Local District
D0282	West Elk	$ 19,908,229	0.000	$ -	0.14	$ -	$ -	$ -	0.80	$ -	$ -	$ -	$ -
D0283	Elk Valley	$ 12,236,498	14.539	$ 177,906	0.00	$ -	$ -	$ 132,500	0.85	$ 112,398	$ 112,398	$ 20,102	$ (157,804)
D0284	Chase County	$ 43,635,474	2.375	$ 103,634	0.00	$ -	$ -	$ 206,688	0.87	$ 180,421	$ 180,421	$ 26,267	$ (77,368)
D0285	Cedar Vale	$ 7,748,782	0.000	$ -	0.29	$ -	$ -	$ -	0.89	$ -	$ -	$ -	$ -
D0286	Chautauqua Co Community	$ 22,985,886	0.000	$ -	0.25	$ -	$ -	$ -	0.86	$ -	$ -	$ -	$ -
D0287	West Franklin	$ 38,684,809	0.000	$ -	0.03	$ -	$ -	$ -	0.84	$ -	$ -	$ -	$ -
D0288	Central Heights	$ 24,526,777	9.393	$ 230,380	0.27	$ 99,019	$ -	$ 366,738	0.91	$ 332,501	$ 233,482	$ 34,237	$ (196,143)
D0289	Wellsville	$ 48,307,306	8.562	$ 413,607	0.09	$ 65,925	$ -	$ 732,497	0.85	$ 623,742	$ 557,818	$ 108,755	$ (304,853)
D0290	Ottawa	$ 117,096,901	16.911	$ 1,980,226	0.26	$ 1,292,197	$ -	$ 4,969,989	0.86	$ 4,280,301	$ 2,988,103	$ 689,688	$ (1,290,537)
D0291	Grinnell Public Schools	$ 26,384,515	0.000	$ -	0.00	$ -	$ -	$ -	0.88	$ -	$ -	$ -	$ -
D0292	Wheatland	$ 16,613,966	0.000	$ -	0.00	$ -	$ -	$ -	0.87	$ -	$ -	$ -	$ -
D0293	Quinter Public Schools	$ 26,592,978	0.000	$ -	0.03	$ -	$ -	$ -	0.77	$ -	$ -	$ -	$ -
D0294	Oberlin	$ 38,904,203	0.000	$ -	0.00	$ -	$ -	$ -	0.88	$ -	$ -	$ -	$ -
D0297	St Francis Comm Sch	$ 29,495,875	0.000	$ -	0.00	$ -	$ -	$ -	0.89	$ -	$ -	$ -	$ -
D0298	Lincoln	$ 23,850,186	0.000	$ -	0.00	$ -	$ -	$ 111,943	0.85	$ 95,008	$ 95,008	$ 16,935	$ 16,935
D0299	Sylvan Grove	$ 22,490,736	0.000	$ -	0.00	$ -	$ -	$ -	0.89	$ -	$ -	$ -	$ -
D0300	Comanche County	$ 61,101,717	0.000	$ -	0.00	$ -	$ -	$ -	0.78	$ -	$ -	$ -	$ -
D0303	Ness City	$ 60,386,254	0.000	$ -	0.00	$ -	$ -	$ 59,056	0.86	$ 50,775	$ 50,775	$ 8,281	$ 8,281
D0305	Salina	$ 432,798,342	11.655	$ 5,044,265	0.11	$ 1,273,743	$ -	$ 11,579,484	0.85	$ 9,827,490	$ 8,553,747	$ 1,751,994	$ (3,292,271)
D0306	Southeast Of Saline	$ 64,681,038	0.000	$ -	0.00	$ -	$ -	$ -	0.87	$ -	$ -	$ -	$ -
D0307	Ell-Saline	$ 21,589,743	9.503	$ 205,167	0.19	$ 76,124	$ 100,249	$ 500,900	0.87	$ 349,389	$ 273,265	$ 51,262	$ (153,906)

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D0308	Hutchinson Public Schools	$ 205,257,092	14.544	$ 2,985,259	0.28	$ 1,692,072	$ -	$ 6,043,113	0.85	$ 5,143,797	$ 3,451,725	$ 899,316	$ (2,085,943)
D0309	Nickerson	$ 67,870,790	3.984	$ 270,397	0.10	$ 53,428	$ -	$ 534,275	0.84	$ 449,677	$ 396,249	$ 84,598	$ (185,799)
D0310	Fairfield	$ 40,215,432	0.000	$ -	0.00	$ -	$ -	$ -	0.87	$ -	$ -	$ -	$ -
D0311	Pretty Prairie	$ 16,802,377	5.441	$ 91,422	0.00	$ -	$ -	$ 139,655	0.87	$ 121,819	$ 121,819	$ 17,836	$ (73,585)
D0312	Haven Public Schools	$ 67,139,258	7.524	$ 505,156	0.00	$ -	$ -	$ 512,623	0.85	$ 434,845	$ 434,845	$ 77,778	$ (427,378)
D0313	Buhler	$ 152,228,633	12.742	$ 1,939,697	0.06	$ 165,813	$ -	$ 2,763,553	0.82	$ 2,252,507	$ 2,086,694	$ 511,046	$ (1,428,651)
D0314	Brewster	$ 14,632,483	0.000	$ -	0.00	$ -	$ -	$ -	0.87	$ -	$ -	$ -	$ -
D0315	Colby Public Schools	$ 73,869,552	0.000	$ -	0.00	$ -	$ -	$ 263,707	0.87	$ 229,845	$ 229,845	$ 33,862	$ 33,862
D0316	Golden Plains	$ 15,635,913	0.000	$ -	0.00	$ -	$ -	$ 48	0.86	$ 41	$ 41	$ 7	$ 7
D0320	Wamego	$ 77,056,306	16.002	$ 1,233,055	0.17	$ 345,830	$ 173,620	$ 2,207,913	0.82	$ 1,658,526	$ 1,312,696	$ 375,767	$ (857,288)
D0321	Kaw Valley	$ 296,504,894	0.000	$ -	0.00	$ -	$ -	$ -	0.82	$ -	$ -	$ -	$ -
D0322	Onaga-Havensville-Wheaton	$ 20,313,122	0.000	$ -	0.00	$ -	$ -	$ 334	0.88	$ 295	$ 295	$ 39	$ 39
D0323	Rock Creek	$ 46,241,882	10.397	$ 480,777	0.22	$ 206,335	$ -	$ 937,885	0.87	$ 815,645	$ 609,310	$ 122,240	$ (358,537)
D0325	Phillipsburg	$ 28,726,788	0.000	$ -	0.26	$ -	$ -	$ -	0.85	$ -	$ -	$ -	$ -
D0326	Logan	$ 17,180,056	0.000	$ -	0.00	$ -	$ -	$ -	0.88	$ -	$ -	$ -	$ -
D0327	Ellsworth	$ 40,689,765	5.912	$ 240,558	0.00	$ -	$ -	$ 126,438	0.88	$ 111,113	$ 111,113	$ 15,325	$ (225,233)
D0329	Mill Creek Valley	$ 37,897,390	10.380	$ 393,375	0.00	$ -	$ -	$ 589,775	0.87	$ 515,141	$ 515,141	$ 74,634	$ (318,741)
D0330	Mission Valley	$ 34,661,174	10.941	$ 379,228	0.00	$ -	$ -	$ 490,734	0.82	$ 403,135	$ 403,135	$ 87,599	$ (291,628)
D0331	Kingman - Norwich	$ 67,235,550	9.506	$ 639,141	0.11	$ 102,459	$ -	$ 931,449	0.84	$ 778,101	$ 675,641	$ 153,348	$ (485,793)
D0332	Cunningham	$ 66,371,940	0.000	$ -	0.00	$ -	$ -	$ -	0.83	$ -	$ -	$ -	$ -
D0333	Concordia	$ 48,977,540	3.651	$ 178,817	0.20	$ 46,582	$ -	$ 232,912	0.87	$ 202,670	$ 156,088	$ 30,242	$ (148,575)

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D0334	Southern Cloud	$ 21,058,432	0.000	$ -	0.00	$ -	$ -	$ -	0.86	$ -	$ -	$ -	$ -
D0335	North Jackson	$ 18,157,050	8.563	$ 155,479	0.17	$ 37,700	$ -	$ 221,766	0.90	$ 198,865	$ 161,165	$ 22,901	$ (132,578)
D0336	Holton	$ 42,228,018	14.025	$ 592,248	0.34	$ 497,871	$ -	$ 1,464,325	0.88	$ 1,291,993	$ 794,123	$ 172,332	$ (419,916)
D0337	Royal Valley	$ 28,932,645	0.000	$ -	0.38	$ -	$ -	$ -	0.83	$ -	$ -	$ -	$ -
D0338	Valley Falls	$ 16,062,924	7.990	$ 128,343	0.27	$ 67,863	$ -	$ 251,344	0.85	$ 213,032	$ 145,170	$ 38,312	$ (90,031)
D0339	Jefferson County North	$ 17,879,675	5.904	$ 105,562	0.29	$ 63,840	$ -	$ 220,138	0.82	$ 181,168	$ 117,328	$ 38,970	$ (66,591)
D0340	Jefferson West	$ 37,196,599	6.709	$ 249,552	0.29	$ 144,558	$ -	$ 498,475	0.84	$ 419,065	$ 274,507	$ 79,410	$ (170,142)
D0341	Oskaloosa Public Schools	$ 25,702,344	0.000	$ -	0.29	$ -	$ -	$ -	0.81	$ -	$ -	$ -	$ -
D0342	McLouth	$ 29,654,755	5.299	$ 157,141	0.09	$ 6,611	$ -	$ 73,461	0.85	$ 62,177	$ 55,566	$ 11,284	$ (145,857)
D0343	Perry Public Schools	$ 57,714,588	8.992	$ 518,970	0.00	$ -	$ -	$ 739,075	0.84	$ 617,194	$ 617,194	$ 121,881	$ (397,089)
D0344	Pleasanton	$ 13,258,102	0.000	$ -	0.28	$ -	$ -	$ -	0.93	$ -	$ -	$ -	$ -
D0345	Seaman	$ 225,741,151	7.540	$ 1,702,088	0.12	$ 507,063	$ -	$ 4,225,528	0.83	$ 3,515,451	$ 3,008,388	$ 710,077	$ (992,012)
D0346	Jayhawk	$ 32,199,834	13.945	$ 449,027	0.00	$ -	$ -	$ 625,393	0.90	$ 563,417	$ 563,417	$ 61,976	$ (387,050)
D0347	Kinsley-Offerle	$ 25,686,650	13.896	$ 356,942	0.00	$ -	$ -	$ 381,081	0.87	$ 330,479	$ 330,479	$ 50,602	$ (306,340)
D0348	Baldwin City	$ 76,326,447	19.429	$ 1,482,947	0.17	$ 454,783	$ -	$ 2,675,195	0.84	$ 2,245,532	$ 1,790,749	$ 429,663	$ (1,053,284)
D0349	Stafford	$ 22,046,169	4.308	$ 94,975	0.00	$ -	$ -	$ 306,063	0.86	$ 264,530	$ 264,530	$ 41,533	$ (53,442)
D0350	St John-Hudson	$ 42,948,159	0.000	$ -	0.00	$ -	$ -	$ 59,408	0.85	$ 50,314	$ 50,314	$ 9,094	$ 9,094
D0351	Macksville	$ 39,595,633	0.000	$ -	0.00	$ -	$ -	$ -	0.86	$ -	$ -	$ -	$ -
D0352	Goodland	$ 73,384,304	8.733	$ 640,865	0.00	$ -	$ -	$ 1,035,458	0.88	$ 906,757	$ 906,757	$ 128,701	$ (512,165)
D0353	Wellington	$ 66,007,632	15.210	$ 1,003,976	0.32	$ 748,371	$ -	$ 2,338,659	0.80	$ 1,877,085	$ 1,128,714	$ 461,574	$ (542,402)
D0355	Ellinwood Public Schools	$ 41,572,377	13.581	$ 564,594	0.08	$ 40,023	$ -	$ 500,291	0.86	$ 428,132	$ 388,109	$ 72,159	$ (492,436)

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D0356	Conway Springs	$ 20,864,782	9.851	$ 205,539	0.26	$ 173,941	$ -	$ 669,003	0.86	$ 577,201	$ 403,260	$ 91,802	$ (113,737)
D0357	Belle Plaine	$ 21,748,491	15.094	$ 328,272	0.37	$ 190,402	$ -	$ 514,599	0.82	$ 423,626	$ 233,224	$ 90,973	$ (237,299)
D0358	Oxford	$ 17,176,084	10.090	$ 173,307	0.31	$ 119,104	$ -	$ 384,207	0.83	$ 319,262	$ 200,158	$ 64,945	$ (108,362)
D0359	Argonia Public Schools	$ 14,480,030	0.000	$ -	0.00	$ -	$ -	$ -	0.86	$ -	$ -	$ -	$ -
D0360	Caldwell	$ 17,864,472	16.582	$ 296,229	0.00	$ -	$ -	$ 389,572	0.85	$ 331,506	$ 331,506	$ 58,066	$ (238,163)
D0361	Anthony-Harper	$ 111,410,960	4.304	$ 479,513	0.00	$ -	$ -	$ 471,222	0.76	$ 359,825	$ 359,825	$ 111,397	$ (368,116)
D0362	Prairie View	$ 153,372,210	5.549	$ 851,062	0.00	$ -	$ -	$ 818,832	0.83	$ 676,056	$ 676,056	$ 142,776	$ (708,286)
D0363	Holcomb	$ 174,295,076	0.000	$ -	0.00	$ -	$ -	$ -	0.89	$ -	$ -	$ -	$ -
D0364	Marysville	$ 73,640,057	0.000	$ -	0.00	$ -	$ -	$ -	0.87	$ -	$ -	$ -	$ -
D0365	Garnett	$ 68,193,222	10.969	$ 748,011	0.00	$ -	$ 723,006	$ 1,411,670	0.87	$ 595,965	$ 595,965	$ 92,699	$ (655,312)
D0366	Woodson	$ 31,376,452	0.000	$ -	0.10	$ -	$ -	$ -	0.85	$ -	$ -	$ -	$ -
D0367	Osawatomie	$ 42,742,215	11.142	$ 476,234	0.32	$ 450,781	$ -	$ 1,408,692	0.81	$ 1,141,933	$ 691,152	$ 266,759	$ (209,475)
D0368	Paola	$ 128,615,773	9.034	$ 1,161,915	0.08	$ 236,059	$ -	$ 2,950,743	0.83	$ 2,461,028	$ 2,224,969	$ 489,715	$ (672,200)
D0369	Burrton	$ 17,993,993	7.396	$ 133,084	0.09	$ 4,742	$ -	$ 52,690	0.87	$ 46,077	$ 41,335	$ 6,613	$ (126,471)
D0371	Montezuma	$ 19,175,914	13.962	$ 267,734	0.00	$ -	$ -	$ 295,825	0.93	$ 274,661	$ 274,661	$ 21,164	$ (246,570)
D0372	Silver Lake	$ 30,615,184	10.257	$ 314,020	0.28	$ 161,986	$ -	$ 578,523	0.87	$ 505,591	$ 343,605	$ 72,932	$ (241,088)
D0373	Newton	$ 149,587,228	11.833	$ 1,770,066	0.28	$ 1,075,631	$ -	$ 3,841,538	0.84	$ 3,230,940	$ 2,155,309	$ 610,598	$ (1,159,468)
D0374	Sublette	$ 113,065,172	7.403	$ 837,021	0.00	$ -	$ -	$ 568,375	0.90	$ 513,082	$ 513,082	$ 55,293	$ (781,729)
D0375	Circle	$ 172,011,136	22.799	$ 3,921,682	0.00	$ -	$ -	$ 4,207,201	0.86	$ 3,619,174	$ 3,619,174	$ 588,027	$ (3,333,655)
D0376	Sterling	$ 28,211,092	25.963	$ 732,445	0.19	$ 226,689	$ -	$ 1,193,100	0.85	$ 1,012,302	$ 785,613	$ 180,798	$ (551,646)
D0377	Atchison Co Comm Schools	$ 48,827,090	0.000	$ -	0.00	$ -	$ -	$ 88,811	0.84	$ 74,855	$ 74,855	$ 13,956	$ 13,956

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D0378	Riley County	$ 42,347,682	4.079	$ 172,736	0.02	$ 4,320	$ -	$ 216,013	0.85	$ 184,406	$ 180,086	$ 31,607	$ (141,130)
D0379	Clay Center	$ 78,166,284	6.484	$ 506,830	0.09	$ 63,395	$ -	$ 704,384	0.85	$ 601,694	$ 538,300	$ 102,690	$ (404,140)
D0380	Vermillion	$ 32,203,767	0.000	$ -	0.01	$ -	$ -	$ -	0.92	$ -	$ -	$ -	$ -
D0381	Spearville	$ 22,355,528	7.881	$ 176,184	0.02	$ 15,977	$ -	$ 798,844	0.90	$ 719,487	$ 703,510	$ 79,357	$ (96,827)
D0382	Pratt	$ 83,811,556	6.959	$ 583,245	0.00	$ -	$ -	$ 855,371	0.84	$ 721,915	$ 721,915	$ 133,456	$ (449,789)
D0383	Manhattan-Ogden	$ 594,730,224	10.011	$ 5,953,844	0.00	$ -	$ 1,166,559	$ 7,792,418	0.81	$ 5,340,782	$ 5,340,782	$ 1,285,077	$ (4,668,768)
D0384	Blue Valley	$ 18,726,928	8.008	$ 149,965	0.00	$ -	$ -	$ 183,750	0.81	$ 149,726	$ 149,726	$ 34,024	$ (115,942)
D0385	Andover	$ 285,376,035	26.010	$ 7,422,631	0.23	$ 2,801,254	$ -	$ 12,179,367	0.84	$ 10,230,082	$ 7,428,828	$ 1,949,285	$ (5,473,346)
D0386	Madison-Virgil	$ 16,283,693	0.000	$ -	0.01	$ -	$ -	$ -	0.85	$ -	$ -	$ -	$ -
D0387	Altoona-Midway	$ 22,849,680	0.000	$ -	0.00	$ -	$ -	$ -	0.89	$ -	$ -	$ -	$ -
D0388	Ellis	$ 37,250,346	0.000	$ -	0.07	$ -	$ -	$ -	0.89	$ -	$ -	$ -	$ -
D0389	Eureka	$ 31,071,805	11.313	$ 351,515	0.23	$ 177,894	$ -	$ 773,450	0.89	$ 687,887	$ 509,993	$ 85,563	$ (265,952)
D0390	Hamilton	$ 9,383,751	0.000	$ -	0.00	$ -	$ -	$ -	0.85	$ -	$ -	$ -	$ -
D0392	Osborne County	$ 23,204,447	0.000	$ -	0.00	$ -	$ -	$ 71,608	0.85	$ 60,672	$ 60,672	$ 10,936	$ 10,936
D0393	Solomon	$ 21,991,983	0.000	$ -	0.00	$ -	$ -	$ 9,213	0.88	$ 8,075	$ 8,075	$ 1,138	$ 1,138
D0394	Rose Hill Public Schools	$ 62,274,634	13.450	$ 837,594	0.32	$ 750,178	$ -	$ 2,344,305	0.85	$ 1,992,047	$ 1,241,869	$ 352,258	$ (485,336)
D0395	LaCrosse	$ 27,312,601	0.000	$ -	0.00	$ -	$ -	$ -	0.89	$ -	$ -	$ -	$ -
D0396	Douglass Public Schools	$ 25,438,514	11.576	$ 294,476	0.36	$ 233,739	$ -	$ 649,275	0.86	$ 558,872	$ 325,133	$ 90,403	$ (204,073)
D0397	Centre	$ 22,700,028	5.364	$ 121,763	0.00	$ -	$ -	$ 72,688	0.87	$ 63,396	$ 63,396	$ 9,292	$ (112,471)
D0398	Peabody-Burns	$ 27,001,667	0.070	$ 1,890	0.00	$ -	$ -	$ 390,005	0.84	$ 326,715	$ 326,715	$ 63,290	$ 61,400
D0399	Paradise	$ 32,955,452	0.000	$ -	0.00	$ -	$ -	$ -	0.87	$ -	$ -	$ -	$ -

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D0400	Smoky Valley	$ 60,800,349	0.000	$ -	0.09	$ 90,639	$ -	$ 1,007,100	0.83	$ 831,626	$ 740,987	$ 175,474	$ 175,474
D0401	Chase-Raymond	$ 26,537,944	0.000	$ -	0.00	$ -	$ -	$ -	0.87	$ -	$ -	$ -	$ -
D0402	Augusta	$ 82,003,771	21.312	$ 1,747,664	0.35	$ 1,085,737	$ -	$ 3,102,105	0.87	$ 2,686,850	$ 1,601,113	$ 415,255	$ (1,332,410)
D0403	Otis-Bison	$ 29,329,045	0.000	$ -	0.00	$ -	$ -	$ -	0.86	$ -	$ -	$ -	$ -
D0404	Riverton	$ 35,641,956	12.960	$ 461,920	0.33	$ 90,617	$ -	$ 274,598	0.88	$ 241,906	$ 151,289	$ 32,692	$ (429,228)
D0405	Lyons	$ 40,443,888	14.028	$ 567,347	0.25	$ 254,280	$ -	$ 1,017,118	0.86	$ 876,430	$ 622,150	$ 140,688	$ (426,659)
D0407	Russell County	$ 94,568,730	0.000	$ -	0.00	$ -	$ -	$ -	0.85	$ -	$ -	$ -	$ -
D0408	Marion-Florence	$ 31,472,076	9.224	$ 290,298	0.10	$ 65,275	$ -	$ 652,753	0.82	$ 538,312	$ 473,037	$ 114,441	$ (175,857)
D0409	Atchison Public Schools	$ 76,801,849	13.194	$ 1,013,324	0.28	$ 570,007	$ -	$ 2,035,740	0.83	$ 1,692,329	$ 1,122,322	$ 343,411	$ (669,912)
D0410	Durham-Hillsboro-Lehigh	$ 35,654,713	10.552	$ 376,229	0.09	$ 49,014	$ -	$ 544,595	0.83	$ 450,625	$ 401,611	$ 93,970	$ (282,258)
D0411	Goessel	$ 13,325,686	9.809	$ 130,712	0.21	$ 63,158	$ -	$ 300,750	0.83	$ 250,884	$ 187,727	$ 49,866	$ (80,846)
D0412	Hoxie Community Schools	$ 40,496,211	0.000	$ -	0.00	$ -	$ -	$ -	0.89	$ -	$ -	$ -	$ -
D0413	Chanute Public Schools	$ 99,431,199	14.777	$ 1,469,295	0.28	$ 603,936	$ -	$ 2,156,914	0.82	$ 1,767,456	$ 1,163,520	$ 389,458	$ (1,079,837)
D0415	Hiawatha	$ 86,723,269	14.933	$ 1,295,039	0.00	$ -	$ -	$ 773,296	0.85	$ 655,577	$ 655,577	$ 117,719	$ (1,177,319)
D0416	Louisburg	$ 110,321,657	21.126	$ 2,330,655	0.04	$ 143,002	$ -	$ 3,575,053	0.85	$ 3,038,719	$ 2,895,717	$ 536,334	$ (1,794,321)
D0417	Morris County	$ 56,949,196	9.341	$ 531,962	0.00	$ -	$ -	$ 637,743	0.88	$ 561,651	$ 561,651	$ 76,092	$ (455,871)
D0418	McPherson	$ 189,030,010	6.054	$ 1,144,388	0.00	$ -	$ -	$ 968,113	0.80	$ 772,329	$ 772,329	$ 195,784	$ (948,604)
D0419	Canton-Galva	$ 31,864,434	12.033	$ 383,425	0.00	$ -	$ -	$ 560,863	0.86	$ 479,648	$ 479,648	$ 81,215	$ (302,209)
D0420	Osage City	$ 26,798,216	4.897	$ 131,231	0.32	$ 159,229	$ -	$ 497,590	0.85	$ 423,552	$ 264,323	$ 74,038	$ (57,193)
D0421	Lyndon	$ 19,729,750	0.000	$ -	0.27	$ -	$ -	$ -	0.85	$ -	$ -	$ -	$ -
D0422	Kiowa County	$ 67,835,814	0.000	$ -	0.00	$ -	$ -	$ -	0.91	$ -	$ -	$ -	$ -

USD#	USD Name	Bond Debt Valuation	Current Bond Mill Rate	Current Tax Levied	Current Bond Aid Percentage	Current Bond Aid	Federal Tax Credits	Bond & Interest Payment	New State Aid Participation Rate	New Bond Aid	Additional Cost to State	New Local Tax Levied	Cost Difference to Local District
D0423	Moundridge	$ 40,474,857	9.361	$ 378,885	0.00	$ -	$ -	$ 487,305	0.84	$ 407,096	$ 407,096	$ 80,209	$ (298,676)
D0426	Pike Valley	$ 16,883,935	0.000	$ -	0.00	$ -	$ -	$ -	0.90	$ -	$ -	$ -	$ -
D0428	Great Bend	$ 144,166,495	4.896	$ 705,839	0.23	$ 398,028	$ -	$ 1,730,558	0.88	$ 1,530,567	$ 1,132,539	$ 199,991	$ (505,848)
D0429	Troy Public Schools	$ 20,106,273	0.000	$ -	0.03	$ -	$ -	$ -	0.88	$ -	$ -	$ -	$ -
D0430	South Brown County	$ 26,619,115	7.510	$ 199,910	0.19	$ 84,845	$ -	$ 446,550	0.82	$ 367,381	$ 282,537	$ 79,169	$ (120,741)
D0431	Hoisington	$ 47,317,062	15.884	$ 751,584	0.26	$ 221,399	$ -	$ 851,536	0.87	$ 739,341	$ 517,941	$ 112,195	$ (639,389)
D0432	Victoria	$ 37,658,825	11.924	$ 449,044	0.00	$ -	$ -	$ 418,990	0.90	$ 378,697	$ 378,697	$ 40,293	$ (408,750)
D0434	Santa Fe Trail	$ 47,037,694	2.991	$ 140,690	0.24	$ 82,933	$ -	$ 345,553	0.83	$ 287,364	$ 204,431	$ 58,189	$ (82,501)
D0435	Abilene	$ 78,539,455	8.631	$ 677,874	0.24	$ 321,923	$ -	$ 1,341,344	0.81	$ 1,090,968	$ 769,045	$ 250,376	$ (427,498)
D0436	Caney Valley	$ 32,594,906	0.000	$ -	0.09	$ -	$ -	$ -	0.89	$ -	$ -	$ -	$ -
D0437	Auburn Washburn	$ 453,280,972	9.799	$ 4,441,700	0.00	$ -	$ -	$ 5,503,212	0.82	$ 4,519,337	$ 4,519,337	$ 983,875	$ (3,457,826)
D0438	Skyline Schools	$ 30,389,596	0.000	$ -	0.00	$ -	$ -	$ -	0.85	$ -	$ -	$ -	$ -
D0439	Sedgwick Public Schools	$ 16,683,385	0.000	$ -	0.38	$ -	$ -	$ -	0.87	$ -	$ -	$ -	$ -
D0440	Halstead	$ 39,179,163	9.000	$ 352,612	0.17	$ 110,023	$ -	$ 647,194	0.88	$ 570,212	$ 460,189	$ 76,982	$ (275,630)
D0443	Dodge City	$ 207,432,331	8.812	$ 1,827,894	0.44	$ 2,318,519	$ -	$ 5,269,361	0.90	$ 4,726,284	$ 2,407,765	$ 543,077	$ (1,284,816)
D0444	Little River	$ 39,193,729	0.000	$ -	0.00	$ -	$ -	$ -	0.84	$ -	$ -	$ -	$ -
D0445	Coffeyville	$ 128,446,462	1.195	$ 153,494	0.00	$ -	$ -	$ 1,853,695	0.88	$ 1,633,263	$ 1,633,263	$ 220,432	$ 66,938
D0446	Independence	$ 100,169,324	3.390	$ 339,574	0.15	$ 475,057	$ 424,919	$ 3,591,963	0.88	$ 2,791,059	$ 2,316,003	$ 375,985	$ 36,411
D0447	Cherryvale	$ 25,758,400	0.000	$ -	0.47	$ -	$ -	$ -	0.89	$ -	$ -	$ -	$ -
D0448	Inman	$ 33,120,160	7.735	$ 256,184	0.00	$ -	$ -	$ 393,798	0.85	$ 336,338	$ 336,338	$ 57,460	$ (198,724)
D0449	Easton	$ 34,112,418	10.898	$ 371,757	0.14	$ 80,690	$ -	$ 576,355	0.85	$ 489,223	$ 408,533	$ 87,132	$ (284,625)

USD#	USD Name	Bond Debt Valuation	Current Bond Mill Rate	Current Tax Levied	Current Bond Aid Percentage	Current Bond Aid	Federal Tax Credits	Bond & Interest Payment	New State Aid Participation Rate	New Bond Aid	Additional Cost to State	New Local Tax Levied	Cost Difference to Local District
D0450	Shawnee Heights	$ 191,263,858	8.797	$ 1,682,548	0.20	$ 623,019	$ -	$ 3,115,097	0.82	$ 2,565,323	$ 1,942,303	$ 549,774	$ (1,132,774)
D0452	Stanton County	$ 80,714,832	0.000	$ -	0.00	$ -	$ -	$ -	0.90	$ -	$ -	$ -	$ -
D0453	Leavenworth	$ 182,068,659	19.737	$ 3,593,489	0.25	$ 1,591,211	$ -	$ 6,364,845	0.86	$ 5,454,635	$ 3,863,423	$ 910,210	$ (2,683,279)
D0454	Burlingame Public School	$ 11,450,003	8.604	$ 98,516	0.34	$ 91,066	$ -	$ 267,840	0.85	$ 227,349	$ 136,283	$ 40,491	$ (58,025)
D0456	Marais Des Cygnes Valley	$ 16,331,811	0.000	$ -	0.00	$ -	$ -	$ -	0.86	$ -	$ -	$ -	$ -
D0457	Garden City	$ 347,174,325	8.300	$ 2,881,547	0.31	$ 1,985,393	$ 685,231	$ 7,089,725	0.88	$ 5,642,248	$ 3,656,855	$ 762,246	$ (2,119,301)
D0458	Basehor-Linwood	$ 125,955,702	20.407	$ 2,570,378	0.18	$ 891,241	$ -	$ 4,951,339	0.87	$ 4,293,091	$ 3,401,850	$ 658,248	$ (1,912,130)
D0459	Bucklin	$ 31,192,987	0.000	$ -	0.00	$ -	$ -	$ -	0.90	$ -	$ -	$ -	$ -
D0460	Hesston	$ 41,749,535	12.566	$ 524,625	0.17	$ 201,529	$ -	$ 1,185,464	0.87	$ 1,035,112	$ 833,583	$ 150,352	$ (374,272)
D0461	Neodesha	$ 26,240,533	4.163	$ 109,239	0.26	$ 146,159	$ -	$ 562,150	0.89	$ 500,544	$ 354,385	$ 61,606	$ (47,633)
D0462	Central	$ 13,688,080	11.126	$ 152,294	0.26	$ 77,338	$ -	$ 297,453	0.88	$ 262,075	$ 184,737	$ 35,378	$ (116,916)
D0463	Udall	$ 18,513,985	13.912	$ 257,567	0.00	$ -	$ -	$ 178,376	0.87	$ 155,730	$ 155,730	$ 22,646	$ (234,920)
D0464	Tonganoxie	$ 94,748,976	20.801	$ 1,970,873	0.22	$ 821,648	$ -	$ 3,734,765	0.86	$ 3,195,873	$ 2,374,224	$ 538,892	$ (1,431,981)
D0465	Winfield	$ 103,502,883	8.915	$ 922,728	0.23	$ 447,925	$ -	$ 1,947,498	0.84	$ 1,627,179	$ 1,179,254	$ 320,319	$ (602,409)
D0466	Scott County	$ 100,638,517	14.059	$ 1,414,877	0.00	$ -	$ -	$ 1,244,435	0.90	$ 1,119,459	$ 1,119,459	$ 124,976	$ (1,289,901)
D0467	Leoti	$ 41,233,515	0.000	$ -	0.00	$ -	$ -	$ -	0.92	$ -	$ -	$ -	$ -
D0468	Healy Public Schools	$ 15,687,916	0.000	$ -	0.00	$ -	$ -	$ -	0.85	$ -	$ -	$ -	$ -
D0469	Lansing	$ 116,846,640	19.006	$ 2,220,787	0.29	$ 1,376,782	$ -	$ 4,747,525	0.80	$ 3,809,172	$ 2,432,390	$ 938,353	$ (1,282,435)
D0470	Arkansas City	$ 84,884,527	15.125	$ 1,283,878	0.43	$ 1,268,622	$ -	$ 2,950,284	0.87	$ 2,553,454	$ 1,284,832	$ 396,830	$ (887,049)
D0471	Dexter	$ 7,746,594	0.000	$ -	0.25	$ -	$ -	$ -	0.89	$ -	$ -	$ -	$ -
D0473	Chapman	$ 71,825,752	5.091	$ 365,665	0.02	$ 11,958	$ -	$ 597,914	0.87	$ 520,969	$ 509,011	$ 76,945	$ (288,720)

USD#	USD Name	Bond Debt Valuation	Current Bond Mill Rate	Current Tax Levied	Current Bond Aid Percentage	Current Bond Aid	Federal Tax Credits	Bond & Interest Payment	New State Aid Participation Rate	New Bond Aid	Additional Cost to State	New Local Tax Levied	Cost Difference to Local District
D0474	Haviland	$ 19,381,895	0.000	$ -	0.00	$ -	$ -	$ -	0.87	$ -	$ -	$ -	$ -
D0475	Geary County Schools	$ 205,053,626	4.775	$ 979,131	0.47	$ 1,209,173	$ -	$ 2,572,708	0.64	$ 1,655,549	$ 446,376	$ 917,159	$ (61,972)
D0476	Copeland	$ 18,888,643	18.218	$ 344,113	0.00	$ -	$ -	$ 286,900	0.93	$ 265,735	$ 265,735	$ 21,165	$ (322,948)
D0477	Ingalls	$ 25,075,254	0.000	$ -	0.00	$ -	$ -	$ -	0.91	$ -	$ -	$ -	$ -
D0479	Crest	$ 16,257,789	0.000	$ -	0.00	$ -	$ -	$ -	0.86	$ -	$ -	$ -	$ -
D0480	Liberal	$ 167,036,978	12.498	$ 2,087,628	0.35	$ 2,799,226	$ -	$ 7,997,788	0.92	$ 7,342,277	$ 4,543,051	$ 655,511	$ (1,432,117)
D0481	Rural Vista	$ 29,465,511	8.968	$ 264,247	0.00	$ -	$ -	$ 305,500	0.89	$ 273,173	$ 273,173	$ 32,327	$ (231,920)
D0482	Dighton	$ 52,841,360	26.953	$ 1,424,233	0.00	$ -	$ -	$ 486,466	0.88	$ 428,277	$ 428,277	$ 58,189	$ (1,366,044)
D0483	Kismet-Plains	$ 81,868,692	0.000	$ -	0.00	$ -	$ -	$ 3,638	0.91	$ 3,310	$ 3,310	$ 328	$ 328
D0484	Fredonia	$ 40,548,230	6.330	$ 256,670	0.13	$ 21,099	$ -	$ 162,298	0.90	$ 145,413	$ 124,314	$ 16,885	$ (239,785)
D0487	Herington	$ 20,093,302	26.389	$ 530,242	0.28	$ 269,283	$ -	$ 961,725	0.89	$ 852,669	$ 583,386	$ 109,056	$ (421,186)
D0489	Hays	$ 310,180,498	0.000	$ -	0.00	$ -	$ -	$ -	0.87	$ -	$ -	$ -	$ -
D0490	El Dorado	$ 162,699,369	16.217	$ 2,638,496	0.07	$ 209,840	$ 1,111,838	$ 4,109,556	0.87	$ 2,612,368	$ 2,402,528	$ 385,350	$ (2,253,146)
D0491	Eudora	$ 57,676,078	28.887	$ 1,666,089	0.39	$ 1,426,460	$ 118,540	$ 3,776,130	0.83	$ 3,039,246	$ 1,612,786	$ 618,344	$ (1,047,745)
D0492	Flinthills	$ 17,277,755	14.192	$ 245,206	0.03	$ 9,931	$ -	$ 331,046	0.86	$ 284,681	$ 274,749	$ 46,365	$ (198,841)
D0493	Columbus	$ 58,871,471	0.000	$ -	0.08	$ -	$ -	$ -	0.86	$ -	$ -	$ -	$ -
D0494	Syracuse	$ 43,874,067	12.949	$ 568,125	0.00	$ -	$ -	$ 606,660	0.93	$ 564,880	$ 564,880	$ 41,780	$ (526,346)
D0495	Ft Larned	$ 54,551,805	18.903	$ 1,031,193	0.14	$ 89,022	$ -	$ 635,874	0.83	$ 529,272	$ 440,249	$ 106,602	$ (924,591)
D0496	Pawnee Heights	$ 15,067,341	0.000	$ -	0.00	$ -	$ -	$ -	0.85	$ -	$ -	$ -	$ -
D0497	Lawrence	$ 1,011,671,408	10.073	$ 10,190,566	0.00	$ -	$ -	$ 10,964,619	0.82	$ 9,010,026	$ 9,010,026	$ 1,954,593	$ (8,235,973)
D0498	Valley Heights	$ 18,821,069	4.123	$ 77,599	0.18	$ 55,566	$ -	$ 308,700	0.89	$ 273,939	$ 218,373	$ 34,761	$ (42,838)

USD#	USD Name	Bond Debt Valuation	Current Bond Mill Rate	Current Tax Levied	Current Bond Aid Percentage	Current Bond Aid	Federal Tax Credits	Bond & Interest Payment	New State Aid Participation Rate	New Bond Aid	Additional Cost to State	New Local Tax Levied	Cost Difference to Local District
D0499	Galena	$ 16,868,496	0.000	$ -	0.45	$ 234,628	$ -	$ 521,395	0.88	$ 459,013	$ 224,385	$ 62,382	$ 62,382
D0500	Kansas City	$ 666,767,507	7.822	$ 5,215,455	0.42	$ 4,323,286	$ -	$ 10,293,537	0.89	$ 9,178,329	$ 4,855,044	$ 1,115,208	$ (4,100,248)
D0501	Topeka Public Schools	$ 589,420,767	6.899	$ 4,066,414	0.29	$ 2,832,245	$ -	$ 9,766,363	0.80	$ 7,852,160	$ 5,019,915	$ 1,914,203	$ (2,152,211)
D0502	Lewis	$ 17,299,477	0.000	$ -	0.00	$ -	$ -	$ -	0.88	$ -	$ -	$ -	$ -
D0503	Parsons	$ 51,463,629	14.979	$ 770,874	0.33	$ 641,073	$ -	$ 1,942,644	0.87	$ 1,693,180	$ 1,052,107	$ 249,464	$ (521,410)
D0504	Oswego	$ 12,288,412	5.907	$ 72,588	0.49	$ 104,612	$ -	$ 213,494	0.88	$ 188,255	$ 83,643	$ 25,239	$ (47,349)
D0505	Chetopa-St. Paul	$ 15,147,197	12.951	$ 196,171	0.38	$ 188,097	$ -	$ 494,991	0.88	$ 434,212	$ 246,115	$ 60,779	$ (135,392)
D0506	Labette County	$ 52,495,902	5.081	$ 266,732	0.40	$ 224,821	$ -	$ 562,053	0.85	$ 478,107	$ 253,286	$ 83,946	$ (182,786)
D0507	Satanta	$ 127,472,166	0.000	$ -	0.00	$ -	$ -	$ -	0.84	$ -	$ -	$ -	$ -
D0508	Baxter Springs	$ 24,461,651	9.776	$ 239,137	0.50	$ 252,535	$ -	$ 505,069	0.87	$ 441,917	$ 189,383	$ 63,152	$ (175,985)
D0509	South Haven	$ 9,800,599	11.431	$ 112,031	0.30	$ 55,865	$ -	$ 186,217	0.85	$ 158,662	$ 102,796	$ 27,555	$ (84,475)
D0511	Attica	$ 15,423,376	0.000	$ -	0.12	$ -	$ -	$ -	0.84	$ -	$ -	$ -	$ -
D0512	Shawnee Mission Pub Sch	$ 2,960,369,802	7.445	$ 22,039,953	0.00	$ -	$ -	$ 27,531,467	0.88	$ 24,301,718	$ 24,301,718	$ 3,229,749	$ (18,810,204)
Totals		**$ 31,443,547,471**		**$ 306,514,197**		**$ 86,045,338**	**$ 14,299,247**	**$ 553,493,822**		**$ 460,277,773**	**$ 374,232,435**	**$ 78,916,802**	**$(227,597,395)**

Appendix C – 2015 Changing Out Taxable Wealth Definition for Kansas School

Infrastructure Funding

USD#	USD Name	Current Aid Rate	Current State Aid Amount	Current Bond & Interest Payment	Current District Supplement	Median Household Income	New Aid Rate	New State Aid Amount	New District Supplement	Cost Difference to District	Cost Difference to State
D0101	Erie-Galesburg	0.00	$ -	$ 1,331,062	$ 1,331,062	$ 42,089	0.30	$ 403,478	$ 927,584	$ (403,478)	$ 403,478
D0102	Cimarron-Ensign	0.00	$ -	$ 352,072	$ 352,072	$ 60,372	0.12	$ 42,353	$ 309,719	$ (42,353)	$ 42,353
D0103	Cheylin	0.00	$ -	$ -	$ -	$ 41,339	0.31	$ -	$ -	$ -	$ -
D0105	Rawlins County	0.00	$ -	$ -	$ -	$ 43,810	0.29	$ -	$ -	$ -	$ -
D0106	Western Plains	0.00	$ -	$ -	$ -	$ 42,583	0.30	$ -	$ -	$ -	$ -
D0107	Rock Hills	0.00	$ -	$ -	$ -	$ 37,604	0.35	$ -	$ -	$ -	$ -
D0108	Washington Co. Schools	0.00	$ -	$ 262,395	$ 262,395	$ 46,791	0.26	$ 67,201	$ 195,194	$ (67,201)	$ 67,201
D0109	Republic County	0.00	$ -	$ -	$ -	$ 39,069	0.33	$ -	$ -	$ -	$ -
D0110	Thunder Ridge Schools	0.00	$ -	$ -	$ -	$ 43,594	0.29	$ -	$ -	$ -	$ -
D0111	Doniphan West Schools	0.00	$ -	$ -	$ -	$ 46,042	0.26	$ -	$ -	$ -	$ -
D0112	Central Plains	0.00	$ -	$ 688,850	$ 688,850	$ 46,915	0.25	$ 175,564	$ 513,286	$ (175,564)	$ 175,564
D0113	Prairie Hills	0.00	$ -	$ 580,991	$ 580,991	$ 51,334	0.21	$ 122,400	$ 458,591	$ (122,400)	$ 122,400
D0114	Riverside	0.17	$ -	$ -	$ -	$ 47,670	0.25	$ -	$ -	$ -	$ -
D0115	Nemaha Central	0.00	$ -	$ -	$ -	$ 46,250	0.26	$ -	$ -	$ -	$ -
D0200	Greeley County Schools	0.00	$ -	$ 572,400	$ 572,400	$ 47,750	0.25	$ 141,105	$ 431,295	$ (141,105)	$ 141,105
D0202	Turner-Kansas City	0.45	$ 2,110,795	$ 4,690,656	$ 2,579,861	$ 44,537	0.28	$ 1,307,028	$ 3,383,628	$ 803,767	$ (803,767)
D0203	Piper-Kansas City	0.00	$ -	$ 2,442,386	$ 2,442,386	$ 94,225	0.00	$ -	$ 2,442,386	$ -	$ -
D0204	Bonner Springs	0.09	$ 526,990	$ 5,855,442	$ 5,328,452	$ 60,713	0.12	$ 684,413	$ 5,171,029	$ (157,424)	$ 157,424
D0205	Bluestem	0.04	$ -	$ -	$ -	$ 55,714	0.17	$ -	$ -	$ -	$ -
D0206	Remington-Whitewater	0.00	$ -	$ 427,143	$ 427,143	$ 57,209	0.15	$ 64,894	$ 362,249	$ (64,894)	$ 64,894
D0207	Ft Leavenworth	0.75	$ -	$ -	$ -	$ 90,931	0.00	$ -	$ -	$ -	$ -
D0208	Wakeeney	0.00	$ -	$ 223,523	$ 223,523	$ 54,295	0.18	$ 40,472	$ 183,051	$ (40,472)	$ 40,472
D0209	Moscow Public Schools	0.00	$ -	$ -	$ -	$ 54,773	0.18	$ -	$ -	$ -	$ -
D0210	Hugoton Public Schools	0.00	$ -	$ 1,901,508	$ 1,901,508	$ 55,284	0.17	$ 325,491	$ 1,576,017	$ (325,491)	$ 325,491
D0211	Norton Community Schools	0.01	$ 2,292	$ 229,188	$ 226,896	$ 48,438	0.24	$ 54,921	$ 174,267	$ (52,630)	$ 52,630
D0212	Northern Valley	0.00	$ -	$ -	$ -	$ 39,868	0.33	$ -	$ -	$ -	$ -
D0214	Ulysses	0.00	$ -	$ -	$ -	$ 55,372	0.17	$ -	$ -	$ -	$ -
D0215	Lakin	0.00	$ -	$ -	$ -	$ 51,700	0.21	$ -	$ -	$ -	$ -
D0216	Deerfield	0.00	$ -	$ -	$ -	$ 48,672	0.24	$ -	$ -	$ -	$ -
D0217	Rolla	0.00	$ -	$ -	$ -	$ 55,735	0.17	$ -	$ -	$ -	$ -
D0218	Elkhart	0.43	$ -	$ -	$ -	$ 44,609	0.28	$ -	$ -	$ -	$ -
D0219	Minneola	0.00	$ -	$ 311,400	$ 311,400	$ 39,076	0.33	$ 103,776	$ 207,624	$ (103,776)	$ 103,776
D0220	Ashland	0.00	$ -	$ -	$ -	$ 42,159	0.30	$ -	$ -	$ -	$ -
D0223	Barnes	0.00	$ -	$ 181,982	$ 181,982	$ 40,864	0.32	$ 57,393	$ 124,589	$ (57,393)	$ 57,393
D0224	Clifton-Clyde	0.00	$ -	$ -	$ -	$ 47,457	0.25	$ -	$ -	$ -	$ -
D0225	Fowler	0.00	$ -	$ 139,758	$ 139,758	$ 42,097	0.30	$ 42,353	$ 97,405	$ (42,353)	$ 42,353
D0226	Meade	0.00	$ -	$ 360,060	$ 360,060	$ 54,786	0.18	$ 63,426	$ 296,634	$ (63,426)	$ 63,426
D0227	Hodgeman County Schools	0.00	$ -	$ -	$ -	$ 54,567	0.18	$ -	$ -	$ -	$ -
D0229	Blue Valley	0.00	$ -	$ 46,332,681	$ 46,332,681	$ 104,136	0.00	$ -	$ 46,332,681	$ -	$ -
D0230	Spring Hill	0.27	$ 1,675,423	$ 6,205,269	$ 4,529,846	$ 81,649	0.00	$ -	$ 6,205,269	$ 1,675,423	$ (1,675,423)
D0231	Gardner Edgerton	0.28	$ 3,497,773	$ 12,492,047	$ 8,994,274	$ 67,308	0.05	$ 636,282	$ 11,855,765	$ 2,861,491	$ (2,861,491)
D0232	De Soto	0.08	$ 1,436,445	$ 18,400,539	$ 16,964,094	$ 98,982	0.00	$ -	$ 18,400,539	$ 1,436,445	$ (1,436,445)

USD#	USD Name	Current Aid Rate	Current State Aid Amount	Current Bond & Interest Payment	Current District Supplement	Median Household Income	New Aid Rate	New State Aid Amount	New District Supplement	Cost Difference to District	Cost Difference to State
D0233	Olathe	0.03	$ 1,435,824	$ 50,698,157	$ 49,262,333	$ 77,068	0.00	$ -	$ 50,698,157	$ 1,435,824	$ (1,435,824)
D0234	Fort Scott	0.33	$ 1,076,105	$ 3,260,923	$ 2,184,818	$ 37,960	0.34	$ 1,123,111	$ 2,137,812	$ (47,006)	$ 47,006
D0235	Uniontown	0.39	$ 62,657	$ 160,660	$ 98,003	$ 40,000	0.32	$ 52,056	$ 108,604	$ 10,601	$ (10,601)
D0237	Smith Center	0.00	$ -	$ -	$ -	$ 35,690	0.37	$ -	$ -	$ -	$ -
D0239	North Ottawa County	0.11	$ 70,950	$ 645,001	$ 574,051	$ 51,875	0.21	$ 132,396	$ 512,605	$ (61,446)	$ 61,446
D0240	Twin Valley	0.19	$ 101,079	$ 531,996	$ 430,917	$ 52,414	0.20	$ 106,333	$ 425,663	$ (5,253)	$ 5,253
D0241	Wallace County Schools	0.00	$ -	$ -	$ -	$ 40,789	0.32	$ -	$ -	$ -	$ -
D0242	Weskan	0.00	$ -	$ -	$ -	$ 71,750	0.01	$ -	$ -	$ -	$ -
D0243	Lebo-Waverly	0.04	$ 15,732	$ 393,300	$ 377,568	$ 56,023	0.16	$ 64,417	$ 328,883	$ (48,685)	$ 48,685
D0244	Burlington	0.00	$ -	$ 604,325	$ 604,325	$ 58,375	0.14	$ 84,766	$ 519,559	$ (84,766)	$ 84,766
D0245	LeRoy-Gridley	0.00	$ -	$ -	$ -	$ 52,300	0.20	$ -	$ -	$ -	$ -
D0246	Northeast	0.35	$ 118,000	$ 337,143	$ 219,143	$ 33,621	0.39	$ 130,746	$ 206,397	$ (12,746)	$ 12,746
D0247	Cherokee	0.04	$ -	$ -	$ -	$ 39,778	0.33	$ -	$ -	$ -	$ -
D0248	Girard	0.37	$ 319,767	$ 864,235	$ 544,468	$ 45,069	0.27	$ 236,217	$ 628,018	$ 83,550	$ (83,550)
D0249	Frontenac Public Schools	0.48	$ 179,304	$ 373,549	$ 194,245	$ 46,058	0.26	$ 98,406	$ 275,143	$ 80,898	$ (80,898)
D0250	Pittsburg	0.28	$ 622,725	$ 2,224,019	$ 1,601,294	$ 34,157	0.38	$ 850,565	$ 1,373,454	$ (227,840)	$ 227,840
D0251	North Lyon County	0.00	$ -	$ -	$ -	$ 55,205	0.17	$ -	$ -	$ -	$ -
D0252	Southern Lyon County	0.00	$ -	$ 849,388	$ 849,388	$ 51,544	0.21	$ 177,161	$ 672,227	$ (177,161)	$ 177,161
D0253	Emporia	0.36	$ 1,156,892	$ 3,213,588	$ 2,056,696	$ 37,162	0.35	$ 1,132,452	$ 2,081,136	$ 24,439	$ (24,439)
D0254	Barber County North	0.00	$ -	$ 254,625	$ 254,625	$ 52,944	0.19	$ 49,544	$ 205,081	$ (49,544)	$ 49,544
D0255	South Barber	0.00	$ -	$ -	$ -	$ 49,010	0.23	$ -	$ -	$ -	$ -
D0256	Marmaton Valley	0.00	$ -	$ 186,910	$ 186,910	$ 50,000	0.22	$ 41,871	$ 145,039	$ (41,871)	$ 41,871
D0257	Iola	0.35	$ -	$ -	$ -	$ 37,866	0.35	$ -	$ -	$ -	$ -
D0258	Humboldt	0.02	$ 23,444	$ 1,172,215	$ 1,148,771	$ 39,318	0.33	$ 387,810	$ 784,405	$ (364,365)	$ 364,365
D0259	Wichita	0.20	$ 16,474,601	$ 86,782,104	$ 70,307,503	$ 41,640	0.31	$ 26,695,477	$ 60,086,627	$ (10,220,876)	$ 10,220,876
D0260	Derby	0.14	$ 669,230	$ 4,780,217	$ 4,110,987	$ 62,122	0.10	$ 491,382	$ 4,288,835	$ 177,848	$ (177,848)
D0261	Haysville	0.50	$ 2,495,082	$ 4,990,163	$ 2,495,082	$ 55,765	0.17	$ 830,188	$ 4,159,975	$ 1,664,893	$ (1,664,893)
D0262	Valley Center Pub Sch	0.31	$ 1,518,407	$ 4,898,088	$ 3,379,681	$ 71,587	0.01	$ 39,895	$ 4,858,193	$ 1,478,512	$ (1,478,512)
D0263	Mulvane	0.10	$ 211,950	$ 2,119,500	$ 1,907,550	$ 69,721	0.03	$ 56,813	$ 2,062,687	$ 155,137	$ (155,137)
D0264	Clearwater	0.21	$ 261,006	$ 1,242,886	$ 981,880	$ 76,008	0.00	$ -	$ 1,242,886	$ 261,006	$ (261,006)
D0265	Goddard	0.30	$ 2,839,636	$ 10,428,220	$ 7,588,584	$ 79,632	0.00	$ -	$ 10,428,220	$ 2,839,636	$ (2,839,636)
D0266	Maize	0.18	$ -	$ -	$ -	$ 86,863	0.00	$ -	$ -	$ -	$ -
D0267	Renwick	0.10	$ 337,403	$ 3,374,029	$ 3,036,626	$ 86,563	0.00	$ -	$ 3,374,029	$ 337,403	$ (337,403)
D0268	Cheney	0.35	$ 382,562	$ 1,093,035	$ 710,473	$ 73,244	0.00	$ -	$ 1,093,035	$ 382,562	$ (382,562)
D0269	Palco	0.00	$ -	$ -	$ -	$ 40,438	0.32	$ -	$ -	$ -	$ -
D0270	Plainville	0.00	$ -	$ 248,376	$ 248,376	$ 47,841	0.25	$ 61,002	$ 187,374	$ (61,002)	$ 61,002
D0271	Stockton	0.00	$ -	$ 227,401	$ 227,401	$ 42,237	0.30	$ 68,594	$ 158,807	$ (68,594)	$ 68,594
D0272	Waconda	0.00	$ -	$ -	$ -	$ 48,151	0.24	$ -	$ -	$ -	$ -
D0273	Beloit	0.00	$ -	$ -	$ -	$ 48,835	0.24	$ -	$ -	$ -	$ -
D0274	Oakley	0.00	$ -	$ -	$ -	$ 47,452	0.25	$ -	$ -	$ -	$ -
D0275	Triplains	0.00	$ -	$ -	$ -	$ 47,500	0.25	$ -	$ -	$ -	$ -
D0281	Graham County	0.00	$ -	$ 299,961	$ 299,961	$ 43,370	0.29	$ 87,083	$ 212,878	$ (87,083)	$ 87,083

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D0282	West Elk	0.14	$ -	$ -	$ -	$ 37,500	0.35	$ -	$ -	$ -	$ -
D0283	Elk Valley	0.00	$ -	$ 132,500	$ 132,500	$ 38,056	0.34	$ 45,508	$ 86,992	$ (45,508)	$ 45,508
D0284	Chase County	0.00	$ -	$ 206,688	$ 206,688	$ 36,667	0.36	$ 73,859	$ 132,829	$ (73,859)	$ 73,859
D0285	Cedar Vale	0.29	$ -	$ -	$ -	$ 39,688	0.33	$ -	$ -	$ -	$ -
D0286	Chautauqua Co Community	0.25	$ -	$ -	$ -	$ 53,687	0.19	$ -	$ -	$ -	$ -
D0287	West Franklin	0.03	$ -	$ -	$ -	$ 56,563	0.16	$ -	$ -	$ -	$ -
D0288	Central Heights	0.27	$ 99,019	$ 366,738	$ 267,719	$ 68,125	0.04	$ 15,684	$ 351,054	$ 83,336	$ (83,336)
D0289	Wellsville	0.09	$ 65,925	$ 732,497	$ 666,572	$ 46,541	0.26	$ 189,427	$ 543,070	$ (123,503)	$ 123,503
D0290	Ottawa	0.26	$ 1,292,197	$ 4,969,989	$ 3,677,792	$ 61,875	0.11	$ 523,166	$ 4,446,823	$ 769,031	$ (769,031)
D0291	Grinnell Public Schools	0.00	$ -	$ -	$ -	$ 38,382	0.34	$ -	$ -	$ -	$ -
D0292	Wheatland	0.00	$ -	$ -	$ -	$ 46,450	0.26	$ -	$ -	$ -	$ -
D0293	Quinter Public Schools	0.03	$ -	$ -	$ -	$ 40,211	0.32	$ -	$ -	$ -	$ -
D0294	Oberlin	0.00	$ -	$ -	$ -	$ 42,656	0.30	$ -	$ -	$ -	$ -
D0297	St Francis Comm Sch	0.00	$ -	$ -	$ -	$ 47,500	0.25	$ -	$ -	$ -	$ -
D0298	Lincoln	0.00	$ -	$ 111,943	$ 111,943	$ 40,543	0.32	$ 35,663	$ 76,280	$ (35,663)	$ 35,663
D0299	Sylvan Grove	0.00	$ -	$ -	$ -	$ 46,154	0.26	$ -	$ -	$ -	$ -
D0300	Comanche County	0.00	$ -	$ -	$ -	$ 50,455	0.22	$ -	$ -	$ -	$ -
D0303	Ness City	0.00	$ -	$ 59,056	$ 59,056	$ 45,491	0.27	$ 15,892	$ 43,164	$ (15,892)	$ 15,892
D0305	Salina	0.11	$ 1,273,743	$ 11,579,484	$ 10,305,741	$ 68,684	0.04	$ 430,467	$ 11,149,017	$ 843,276	$ (843,276)
D0306	Southeast Of Saline	0.00	$ -	$ -	$ -	$ 45,729	0.27	$ -	$ -	$ -	$ -
D0307	Ell-Saline	0.19	$ 76,124	$ 500,900	$ 424,776	$ 40,850	0.32	$ 158,041	$ 342,859	$ (81,918)	$ 81,918
D0308	Hutchinson Public Schools	0.28	$ 1,692,072	$ 6,043,113	$ 4,351,041	$ 48,635	0.24	$ 1,436,236	$ 4,606,877	$ 255,835	$ (255,835)
D0309	Nickerson	0.10	$ 53,428	$ 534,275	$ 480,848	$ 39,821	0.33	$ 174,069	$ 360,206	$ (120,642)	$ 120,642
D0310	Fairfield	0.00	$ -	$ -	$ -	$ 51,932	0.20	$ -	$ -	$ -	$ -
D0311	Pretty Prairie	0.00	$ -	$ 139,655	$ 139,655	$ 50,078	0.22	$ 31,176	$ 108,479	$ (31,176)	$ 31,176
D0312	Haven Public Schools	0.00	$ -	$ 512,623	$ 512,623	$ 57,710	0.15	$ 75,312	$ 437,311	$ (75,312)	$ 75,312
D0313	Buhler	0.06	$ 165,813	$ 2,763,553	$ 2,597,740	$ 60,250	0.12	$ 335,813	$ 2,427,740	$ (170,000)	$ 170,000
D0314	Brewster	0.00	$ -	$ -	$ -	$ 47,730	0.25	$ -	$ -	$ -	$ -
D0315	Colby Public Schools	0.00	$ -	$ 263,707	$ 263,707	$ 47,625	0.25	$ 65,337	$ 198,370	$ (65,337)	$ 65,337
D0316	Golden Plains	0.00	$ -	$ 48	$ 48	$ 56,613	0.16	$ 8	$ 40	$ (8)	$ 8
D0320	Wamego	0.17	$ 345,830	$ 2,207,913	$ 1,862,083	$ 52,397	0.20	$ 441,682	$ 1,766,231	$ (95,852)	$ 95,852
D0321	Kaw Valley	0.00	$ -	$ -	$ -	$ 57,632	0.15	$ -	$ -	$ -	$ -
D0322	Onaga-Havensville-Wheaton	0.00	$ -	$ 334	$ 334	$ 44,418	0.28	$ 93	$ 241	$ (93)	$ 93
D0323	Rock Creek	0.22	$ 206,335	$ 937,885	$ 731,550	$ 43,304	0.29	$ 272,901	$ 664,984	$ (66,566)	$ 66,566
D0325	Phillipsburg	0.26	$ -	$ -	$ -	$ 48,583	0.24	$ -	$ -	$ -	$ -
D0326	Logan	0.00	$ -	$ -	$ -	$ 47,450	0.25	$ -	$ -	$ -	$ -
D0327	Ellsworth	0.00	$ -	$ 126,438	$ 126,438	$ 53,333	0.19	$ 24,110	$ 102,328	$ (24,110)	$ 24,110
D0329	Mill Creek Valley	0.00	$ -	$ 589,775	$ 589,775	$ 57,591	0.15	$ 87,349	$ 502,426	$ (87,349)	$ 87,349
D0330	Mission Valley	0.00	$ -	$ 490,734	$ 490,734	$ 49,973	0.22	$ 110,064	$ 380,670	$ (110,064)	$ 110,064
D0331	Kingman - Norwich	0.11	$ 102,459	$ 931,449	$ 828,990	$ 46,250	0.26	$ 243,588	$ 687,861	$ (141,128)	$ 141,128
D0332	Cunningham	0.00	$ -	$ -	$ -	$ 38,185	0.34	$ -	$ -	$ -	$ -
D0333	Concordia	0.20	$ 46,582	$ 232,912	$ 186,330	$ 40,766	0.32	$ 73,683	$ 159,229	$ (27,100)	$ 27,100

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D0334	Southern Cloud	0.00	$ -	$ -	$ -	$ 53,438	0.19	$ -	$ -	$ -	$ -
D0335	North Jackson	0.17	$ 37,700	$ 221,766	$ 184,066	$ 49,719	0.23	$ 50,302	$ 171,464	$ (12,602)	$ 12,602
D0336	Holton	0.34	$ 497,871	$ 1,464,325	$ 966,455	$ 57,048	0.15	$ 224,825	$ 1,239,500	$ 273,045	$ (273,045)
D0337	Royal Valley	0.38	$ -	$ -	$ -	$ 52,193	0.20	$ -	$ -	$ -	$ -
D0338	Valley Falls	0.27	$ 67,863	$ 251,344	$ 183,481	$ 58,710	0.14	$ 34,413	$ 216,931	$ 33,450	$ (33,450)
D0339	Jefferson County North	0.29	$ 63,840	$ 220,138	$ 156,298	$ 68,327	0.04	$ 8,970	$ 211,168	$ 54,870	$ (54,870)
D0340	Jefferson West	0.29	$ 144,558	$ 498,475	$ 353,917	$ 54,844	0.18	$ 87,520	$ 410,955	$ 57,038	$ (57,038)
D0341	Oskaloosa Public Schools	0.29	$ -	$ -	$ -	$ 57,144	0.15	$ -	$ -	$ -	$ -
D0342	McLouth	0.09	$ 6,611	$ 73,461	$ 66,850	$ 60,688	0.12	$ 8,605	$ 64,856	$ (1,993)	$ 1,993
D0343	Perry Public Schools	0.00	$ -	$ 739,075	$ 739,075	$ 35,333	0.37	$ 273,964	$ 465,111	$ (273,964)	$ 273,964
D0344	Pleasanton	0.28	$ -	$ -	$ -	$ 69,096	0.03	$ -	$ -	$ -	$ -
D0345	Seaman	0.12	$ 507,063	$ 4,225,528	$ 3,718,465	$ 44,306	0.28	$ 1,187,183	$ 3,038,345	$ (680,120)	$ 680,120
D0346	Jayhawk	0.00	$ -	$ 625,393	$ 625,393	$ 48,333	0.24	$ 150,523	$ 474,870	$ (150,523)	$ 150,523
D0347	Kinsley-Offerle	0.00	$ -	$ 381,081	$ 381,081	$ 62,267	0.10	$ 38,621	$ 342,460	$ (38,621)	$ 38,621
D0348	Baldwin City	0.17	$ 454,783	$ 2,675,195	$ 2,220,412	$ 40,265	0.32	$ 859,714	$ 1,815,481	$ (404,931)	$ 404,931
D0349	Stafford	0.00	$ -	$ 306,063	$ 306,063	$ 52,000	0.20	$ 62,441	$ 243,622	$ (62,441)	$ 62,441
D0350	St John-Hudson	0.00	$ -	$ 59,408	$ 59,408	$ 45,230	0.27	$ 16,142	$ 43,266	$ (16,142)	$ 16,142
D0351	Macksville	0.00	$ -	$ -	$ -	$ 38,932	0.33	$ -	$ -	$ -	$ -
D0352	Goodland	0.00	$ -	$ 1,035,458	$ 1,035,458	$ 46,819	0.26	$ 264,896	$ 770,562	$ (264,896)	$ 264,896
D0353	Wellington	0.32	$ 748,371	$ 2,338,659	$ 1,590,288	$ 53,235	0.19	$ 448,239	$ 1,890,420	$ 300,132	$ (300,132)
D0355	Ellinwood Public Schools	0.08	$ 40,023	$ 500,291	$ 460,268	$ 49,861	0.23	$ 112,768	$ 387,523	$ (72,745)	$ 72,745
D0356	Conway Springs	0.26	$ 173,941	$ 669,003	$ 495,062	$ 48,229	0.24	$ 161,715	$ 507,288	$ 12,226	$ (12,226)
D0357	Belle Plaine	0.37	$ 190,402	$ 514,599	$ 324,197	$ 50,688	0.22	$ 111,737	$ 402,862	$ 78,664	$ (78,664)
D0358	Oxford	0.31	$ 119,104	$ 384,207	$ 265,103	$ 55,417	0.17	$ 65,256	$ 318,951	$ 53,849	$ (53,849)
D0359	Argonia Public Schools	0.00	$ -	$ -	$ -	$ 40,685	0.32	$ -	$ -	$ -	$ -
D0360	Caldwell	0.00	$ -	$ 389,572	$ 389,572	$ 43,542	0.29	$ 112,429	$ 277,143	$ (112,429)	$ 112,429
D0361	Anthony-Harper	0.00	$ -	$ 471,222	$ 471,222	$ 51,875	0.21	$ 96,725	$ 374,497	$ (96,725)	$ 96,725
D0362	Prairie View	0.00	$ -	$ 818,832	$ 818,832	$ 73,000	0.00	$ -	$ 818,832	$ -	$ -
D0363	Holcomb	0.00	$ -	$ -	$ -	$ 44,970	0.27	$ -	$ -	$ -	$ -
D0364	Marysville	0.00	$ -	$ -	$ -	$ 40,089	0.32	$ -	$ -	$ -	$ -
D0365	Garnett	0.00	$ -	$ 1,411,670	$ 1,411,670	$ 38,289	0.34	$ 481,556	$ 930,114	$ (481,556)	$ 481,556
D0366	Woodson	0.10	$ -	$ -	$ -	$ 49,339	0.23	$ -	$ -	$ -	$ -
D0367	Osawatomie	0.32	$ 450,781	$ 1,408,692	$ 957,911	$ 60,407	0.12	$ 168,966	$ 1,239,726	$ 281,816	$ (281,816)
D0368	Paola	0.08	$ 236,059	$ 2,950,743	$ 2,714,684	$ 56,048	0.16	$ 482,550	$ 2,468,193	$ (246,490)	$ 246,490
D0369	Burrton	0.09	$ 4,742	$ 52,690	$ 47,948	$ 59,375	0.13	$ 6,864	$ 45,826	$ (2,122)	$ 2,122
D0371	Montezuma	0.00	$ -	$ 295,825	$ 295,825	$ 63,075	0.09	$ 27,590	$ 268,235	$ (27,590)	$ 27,590
D0372	Silver Lake	0.28	$ 161,986	$ 578,523	$ 416,537	$ 47,798	0.25	$ 142,337	$ 436,186	$ 19,650	$ (19,650)
D0373	Newton	0.28	$ 1,075,631	$ 3,841,538	$ 2,765,907	$ 57,056	0.15	$ 589,503	$ 3,252,035	$ 486,127	$ (486,127)
D0374	Sublette	0.00	$ -	$ 568,375	$ 568,375	$ 65,368	0.07	$ 39,977	$ 528,398	$ (39,977)	$ 39,977
D0375	Circle	0.00	$ -	$ 4,207,201	$ 4,207,201	$ 50,408	0.22	$ 925,311	$ 3,281,890	$ (925,311)	$ 925,311
D0376	Sterling	0.19	$ 226,689	$ 1,193,100	$ 966,411	$ 47,400	0.25	$ 298,293	$ 894,807	$ (71,604)	$ 71,604
D0377	Atchison Co Comm Schools	0.00	$ -	$ 88,811	$ 88,811	$ 61,731	0.11	$ 9,477	$ 79,334	$ (9,477)	$ 9,477

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D0378	Riley County	0.02	$ 4,320	$ 216,013	$ 211,693	$ 52,188	0.20	$ 43,664	$ 172,349	$ (39,344)	$ 39,344
D0379	Clay Center	0.09	$ 63,395	$ 704,384	$ 640,989	$ 47,806	0.25	$ 173,247	$ 531,137	$ (109,852)	$ 109,852
D0380	Vermillion	0.01	$ -	$ -	$ -	$ 61,579	0.11	$ -	$ -	$ -	$ -
D0381	Spearville	0.02	$ 15,977	$ 798,844	$ 782,867	$ 49,348	0.23	$ 184,162	$ 614,682	$ (168,185)	$ 168,185
D0382	Pratt	0.00	$ -	$ 855,371	$ 855,371	$ 37,083	0.35	$ 302,104	$ 553,267	$ (302,104)	$ 302,104
D0383	Manhattan-Ogden	0.00	$ -	$ 7,792,418	$ 7,792,418	$ 44,992	0.27	$ 2,135,863	$ 5,656,555	$ (2,135,863)	$ 2,135,863
D0384	Blue Valley	0.00	$ -	$ 183,750	$ 183,750	$ 52,458	0.20	$ 36,646	$ 147,104	$ (36,646)	$ 36,646
D0385	Andover	0.23	$ 2,801,254	$ 12,179,367	$ 9,378,113	$ 97,286	0.00	$ -	$ 12,179,367	$ 2,801,254	$ (2,801,254)
D0386	Madison-Virgil	0.01	$ -	$ -	$ -	$ 39,034	0.33	$ -	$ -	$ -	$ -
D0387	Altoona-Midway	0.00	$ -	$ -	$ -	$ 46,875	0.26	$ -	$ -	$ -	$ -
D0388	Ellis	0.07	$ -	$ -	$ -	$ 50,347	0.22	$ -	$ -	$ -	$ -
D0389	Eureka	0.23	$ 177,894	$ 773,450	$ 595,557	$ 37,982	0.34	$ 266,218	$ 507,232	$ (88,324)	$ 88,324
D0390	Hamilton	0.00	$ -	$ -	$ -	$ 43,750	0.29	$ -	$ -	$ -	$ -
D0392	Osborne County	0.00	$ -	$ 71,608	$ 71,608	$ 36,913	0.35	$ 25,413	$ 46,195	$ (25,413)	$ 25,413
D0393	Solomon	0.00	$ -	$ 9,213	$ 9,213	$ 54,410	0.18	$ 1,658	$ 7,555	$ (1,658)	$ 1,658
D0394	Rose Hill Public Schools	0.32	$ 750,178	$ 2,344,305	$ 1,594,127	$ 73,581	0.00	$ -	$ 2,344,305	$ 750,178	$ (750,178)
D0395	LaCrosse	0.00	$ -	$ -	$ -	$ 34,598	0.38	$ -	$ -	$ -	$ -
D0396	Douglass Public Schools	0.36	$ 233,739	$ 649,275	$ 415,536	$ 63,920	0.08	$ 55,068	$ 594,207	$ 178,671	$ (178,671)
D0397	Centre	0.00	$ -	$ 72,688	$ 72,688	$ 44,167	0.28	$ 20,523	$ 52,165	$ (20,523)	$ 20,523
D0398	Peabody-Burns	0.00	$ -	$ 390,005	$ 390,005	$ 42,821	0.30	$ 115,365	$ 274,640	$ (115,365)	$ 115,365
D0399	Paradise	0.00	$ -	$ -	$ -	$ 42,426	0.30	$ -	$ -	$ -	$ -
D0400	Smoky Valley	0.09	$ 90,639	$ 1,007,100	$ 916,461	$ 56,406	0.16	$ 161,091	$ 846,009	$ (70,452)	$ 70,452
D0401	Chase-Raymond	0.00	$ -	$ -	$ -	$ 43,393	0.29	$ -	$ -	$ -	$ -
D0402	Augusta	0.35	$ 1,085,737	$ 3,102,105	$ 2,016,368	$ 50,451	0.22	$ 680,928	$ 2,421,177	$ 404,809	$ (404,809)
D0403	Otis-Bison	0.00	$ -	$ -	$ -	$ 48,365	0.24	$ -	$ -	$ -	$ -
D0404	Riverton	0.33	$ 90,617	$ 274,598	$ 183,981	$ 39,810	0.33	$ 89,496	$ 185,102	$ 1,122	$ (1,122)
D0405	Lyons	0.25	$ 254,280	$ 1,017,118	$ 762,839	$ 52,513	0.20	$ 202,290	$ 814,828	$ 51,990	$ (51,990)
D0407	Russell County	0.00	$ -	$ -	$ -	$ 39,784	0.33	$ -	$ -	$ -	$ -
D0408	Marion-Florence	0.10	$ 65,275	$ 652,753	$ 587,478	$ 37,459	0.35	$ 228,088	$ 424,665	$ (162,813)	$ 162,813
D0409	Atchison Public Schools	0.28	$ 570,007	$ 2,035,740	$ 1,465,733	$ 42,152	0.30	$ 615,801	$ 1,419,939	$ (45,794)	$ 45,794
D0410	Durham-Hillsboro-Lehigh	0.09	$ 49,014	$ 544,595	$ 495,581	$ 52,563	0.20	$ 108,039	$ 436,556	$ (59,026)	$ 59,026
D0411	Goessel	0.21	$ 63,158	$ 300,750	$ 237,593	$ 59,625	0.13	$ 38,425	$ 262,325	$ 24,732	$ (24,732)
D0412	Hoxie Community Schools	0.00	$ -	$ -	$ -	$ 50,577	0.22	$ -	$ -	$ -	$ -
D0413	Chanute Public Schools	0.28	$ 603,936	$ 2,156,914	$ 1,552,978	$ 41,933	0.30	$ 657,179	$ 1,499,735	$ (53,243)	$ 53,243
D0415	Hiawatha	0.00	$ -	$ 773,296	$ 773,296	$ 40,196	0.32	$ 249,044	$ 524,252	$ (249,044)	$ 249,044
D0416	Louisburg	0.04	$ 143,002	$ 3,575,053	$ 3,432,051	$ 65,162	0.07	$ 258,816	$ 3,316,237	$ (115,814)	$ 115,814
D0417	Morris County	0.00	$ -	$ 637,743	$ 637,743	$ 45,069	0.27	$ 174,311	$ 463,432	$ (174,311)	$ 174,311
D0418	McPherson	0.00	$ -	$ 968,113	$ 968,113	$ 55,489	0.17	$ 163,732	$ 804,381	$ (163,732)	$ 163,732
D0419	Canton-Galva	0.00	$ -	$ 560,863	$ 560,863	$ 63,810	0.09	$ 48,187	$ 512,676	$ (48,187)	$ 48,187
D0420	Osage City	0.32	$ 159,229	$ 497,590	$ 338,361	$ 42,156	0.30	$ 150,499	$ 347,091	$ 8,730	$ (8,730)
D0421	Lyndon	0.27	$ -	$ -	$ -	$ 57,788	0.15	$ -	$ -	$ -	$ -
D0422	Kiowa County	0.00	$ -	$ -	$ -	$ 44,063	0.28	$ -	$ -	$ -	$ -

USD#	USD Name	Current Aid Rate	Current State Aid Amount	Current Bond & Interest Payment	Current District Supplement	Median Household Income	New Aid Rate	New State Aid Amount	New District Supplement	Cost Difference to District	Cost Difference to State
D0423	Moundridge	0.00	$ -	$ 487,305	$ 487,305	$ 54,310	0.18	$ 88,161	$ 399,144	$ (88,161)	$ 88,161
D0426	Pike Valley	0.00	$ -	$ -	$ -	$ 45,985	0.26	$ -	$ -	$ -	$ -
D0428	Great Bend	0.23	$ 398,028	$ 1,730,558	$ 1,332,530	$ 41,951	0.30	$ 526,964	$ 1,203,594	$ (128,935)	$ 128,935
D0429	Troy Public Schools	0.03	$ -	$ -	$ -	$ 50,481	0.22	$ -	$ -	$ -	$ -
D0430	South Brown County	0.19	$ 84,845	$ 446,550	$ 361,706	$ 38,346	0.34	$ 152,075	$ 294,475	$ (67,230)	$ 67,230
D0431	Hoisington	0.26	$ 221,399	$ 851,536	$ 630,137	$ 46,683	0.26	$ 219,002	$ 632,534	$ 2,397	$ (2,397)
D0432	Victoria	0.00	$ -	$ 418,990	$ 418,990	$ 53,750	0.19	$ 78,148	$ 340,842	$ (78,148)	$ 78,148
D0434	Santa Fe Trail	0.24	$ 82,933	$ 345,553	$ 262,620	$ 52,985	0.19	$ 67,094	$ 278,459	$ 15,838	$ (15,838)
D0435	Abilene	0.24	$ 321,923	$ 1,341,344	$ 1,019,421	$ 51,614	0.21	$ 278,832	$ 1,062,512	$ 43,091	$ (43,091)
D0436	Caney Valley	0.09	$ -	$ -	$ -	$ 40,000	0.32	$ -	$ -	$ -	$ -
D0437	Auburn Washburn	0.00	$ -	$ 5,503,212	$ 5,503,212	$ 71,975	0.00	$ 23,471	$ 5,479,741	$ (23,471)	$ 23,471
D0438	Skyline Schools	0.00	$ -	$ -	$ -	$ 57,708	0.15	$ -	$ -	$ -	$ -
D0439	Sedgwick Public Schools	0.38	$ -	$ -	$ -	$ 65,724	0.07	$ -	$ -	$ -	$ -
D0440	Halstead	0.17	$ 110,023	$ 647,194	$ 537,171	$ 61,020	0.11	$ 73,660	$ 573,534	$ 36,363	$ (36,363)
D0443	Dodge City	0.44	$ 2,318,519	$ 5,269,361	$ 2,950,842	$ 50,265	0.22	$ 1,166,452	$ 4,102,909	$ 1,152,067	$ (1,152,067)
D0444	Little River	0.00	$ -	$ -	$ -	$ 47,400	0.25	$ -	$ -	$ -	$ -
D0445	Coffeyville	0.00	$ -	$ 1,853,695	$ 1,853,695	$ 38,060	0.34	$ 636,587	$ 1,217,108	$ (636,587)	$ 636,587
D0446	Independence	0.15	$ 475,057	$ 3,591,963	$ 3,116,906	$ 43,431	0.29	$ 1,040,610	$ 2,551,353	$ (565,553)	$ 565,553
D0447	Cherryvale	0.47	$ -	$ -	$ -	$ 42,049	0.30	$ -	$ -	$ -	$ -
D0448	Inman	0.00	$ -	$ 393,798	$ 393,798	$ 55,139	0.17	$ 67,979	$ 325,819	$ (67,979)	$ 67,979
D0449	Easton	0.14	$ 80,690	$ 576,355	$ 495,665	$ 65,956	0.06	$ 37,149	$ 539,206	$ 43,541	$ (43,541)
D0450	Shawnee Heights	0.20	$ 623,019	$ 3,115,097	$ 2,492,078	$ 75,142	0.00	$ -	$ 3,115,097	$ 623,019	$ (623,019)
D0452	Stanton County	0.00	$ -	$ -	$ -	$ 43,780	0.29	$ -	$ -	$ -	$ -
D0453	Leavenworth	0.25	$ 1,591,211	$ 6,364,845	$ 4,773,634	$ 47,512	0.25	$ 1,584,178	$ 4,780,667	$ 7,033	$ (7,033)
D0454	Burlingame Public School	0.34	$ 91,066	$ 267,840	$ 176,774	$ 40,769	0.32	$ 84,724	$ 183,116	$ 6,341	$ (6,341)
D0456	Marais Des Cygnes Valley	0.00	$ -	$ -	$ -	$ 40,568	0.32	$ -	$ -	$ -	$ -
D0457	Garden City	0.31	$ 1,985,393	$ 7,089,725	$ 5,104,332	$ 48,267	0.24	$ 1,711,070	$ 5,378,655	$ 274,323	$ (274,323)
D0458	Basehor-Linwood	0.18	$ 891,241	$ 4,951,339	$ 4,060,098	$ 73,986	0.00	$ -	$ 4,951,339	$ 891,241	$ (891,241)
D0459	Bucklin	0.00	$ -	$ -	$ -	$ 59,766	0.13	$ -	$ -	$ -	$ -
D0460	Hesston	0.17	$ 201,529	$ 1,185,464	$ 983,935	$ 69,712	0.03	$ 31,883	$ 1,153,581	$ 169,646	$ (169,646)
D0461	Neodesha	0.26	$ 146,159	$ 562,150	$ 415,991	$ 46,581	0.26	$ 145,150	$ 417,000	$ 1,009	$ (1,009)
D0462	Central	0.26	$ 77,338	$ 297,453	$ 220,115	$ 50,927	0.21	$ 63,877	$ 233,576	$ 13,461	$ (13,461)
D0463	Udall	0.00	$ -	$ 178,376	$ 178,376	$ 46,818	0.26	$ 45,635	$ 132,741	$ (45,635)	$ 45,635
D0464	Tonganoxie	0.22	$ 821,648	$ 3,734,765	$ 2,913,117	$ 62,982	0.09	$ 351,796	$ 3,382,969	$ 469,852	$ (469,852)
D0465	Winfield	0.23	$ 447,925	$ 1,947,498	$ 1,499,573	$ 44,170	0.28	$ 549,808	$ 1,397,690	$ (101,883)	$ 101,883
D0466	Scott County	0.00	$ -	$ 1,244,435	$ 1,244,435	$ 51,875	0.21	$ 255,439	$ 988,996	$ (255,439)	$ 255,439
D0467	Leoti	0.00	$ -	$ -	$ -	$ 56,908	0.15	$ -	$ -	$ -	$ -
D0468	Healy Public Schools	0.00	$ -	$ -	$ -	$ 58,625	0.14	$ -	$ -	$ -	$ -
D0469	Lansing	0.29	$ 1,376,782	$ 4,747,525	$ 3,370,743	$ 85,391	0.00	$ -	$ 4,747,525	$ 1,376,782	$ (1,376,782)
D0470	Arkansas City	0.43	$ 1,268,622	$ 2,950,284	$ 1,681,662	$ 42,909	0.29	$ 870,113	$ 2,080,171	$ 398,510	$ (398,510)
D0471	Dexter	0.25	$ -	$ -	$ -	$ 51,250	0.21	$ -	$ -	$ -	$ -
D0473	Chapman	0.02	$ 11,958	$ 597,914	$ 585,956	$ 49,455	0.23	$ 137,200	$ 460,714	$ (125,242)	$ 125,242

USD#	USD Name	Current Aid Rate	Current State Aid Amount	Current Bond & Interest Payment	Current District Supplement	Median Household Income	New Aid Rate	New State Aid Amount	New District Supplement	Cost Difference to District	Cost Difference to State
D0474	Haviland	0.00	$ -	$ -	$ -	$ 43,750	0.29	$ -	$ -	$ -	$ -
D0475	Geary County Schools	0.47	$ 1,209,173	$ 2,572,708	$ 1,363,535	$ 43,460	0.29	$ 744,580	$ 1,828,128	$ 464,592	$ (464,592)
D0476	Copeland	0.00	$ -	$ 286,900	$ 286,900	$ 57,857	0.15	$ 41,728	$ 245,172	$ (41,728)	$ 41,728
D0477	Ingalls	0.00	$ -	$ -	$ -	$ 64,125	0.08	$ -	$ -	$ -	$ -
D0479	Crest	0.00	$ -	$ -	$ -	$ 41,029	0.31	$ -	$ -	$ -	$ -
D0480	Liberal	0.35	$ 2,799,226	$ 7,997,788	$ 5,198,562	$ 46,698	0.26	$ 2,055,711	$ 5,942,077	$ 743,514	$ (743,514)
D0481	Rural Vista	0.00	$ -	$ 305,500	$ 305,500	$ 50,924	0.21	$ 65,614	$ 239,886	$ (65,614)	$ 65,614
D0482	Dighton	0.00	$ -	$ 486,466	$ 486,466	$ 56,167	0.16	$ 78,975	$ 407,491	$ (78,975)	$ 78,975
D0483	Kismet-Plains	0.00	$ -	$ 3,638	$ 3,638	$ 50,313	0.22	$ 804	$ 2,834	$ (804)	$ 804
D0484	Fredonia	0.13	$ 21,099	$ 162,298	$ 141,199	$ 37,882	0.35	$ 56,024	$ 106,274	$ (34,926)	$ 34,926
D0487	Herington	0.28	$ 269,283	$ 961,725	$ 692,442	$ 37,569	0.35	$ 334,993	$ 626,732	$ (65,710)	$ 65,710
D0489	Hays	0.00	$ -	$ -	$ -	$ 44,167	0.28	$ -	$ -	$ -	$ -
D0490	El Dorado	0.07	$ 209,840	$ 4,109,556	$ 3,899,716	$ 43,380	0.29	$ 1,192,655	$ 2,916,901	$ (982,815)	$ 982,815
D0491	Eudora	0.39	$ 1,426,460	$ 3,776,130	$ 2,349,670	$ 65,948	0.06	$ 243,693	$ 3,532,437	$ 1,182,768	$ (1,182,768)
D0492	Flinthills	0.03	$ 9,931	$ 331,046	$ 321,115	$ 61,020	0.11	$ 37,678	$ 293,368	$ (27,747)	$ 27,747
D0493	Columbus	0.08	$ -	$ -	$ -	$ 42,276	0.30	$ -	$ -	$ -	$ -
D0494	Syracuse	0.00	$ -	$ 606,660	$ 606,660	$ 45,114	0.27	$ 165,542	$ 441,118	$ (165,542)	$ 165,542
D0495	Ft Larned	0.14	$ 89,022	$ 635,874	$ 546,852	$ 43,267	0.29	$ 185,259	$ 450,615	$ (96,236)	$ 96,236
D0496	Pawnee Heights	0.00	$ -	$ -	$ -	$ 47,955	0.24	$ -	$ -	$ -	$ -
D0497	Lawrence	0.00	$ -	$ 10,964,619	$ 10,964,619	$ 47,641	0.25	$ 2,714,894	$ 8,249,725	$ (2,714,894)	$ 2,714,894
D0498	Valley Heights	0.18	$ 55,566	$ 308,700	$ 253,134	$ 45,242	0.27	$ 83,841	$ 224,859	$ (28,275)	$ 28,275
D0499	Galena	0.45	$ 234,628	$ 521,395	$ 286,767	$ 38,607	0.34	$ 176,203	$ 345,192	$ 58,425	$ (58,425)
D0500	Kansas City	0.42	$ 4,323,286	$ 10,293,537	$ 5,970,251	$ 34,465	0.38	$ 3,905,008	$ 6,388,529	$ 418,278	$ (418,278)
D0501	Topeka Public Schools	0.29	$ 2,832,245	$ 9,766,363	$ 6,934,118	$ 37,551	0.35	$ 3,403,626	$ 6,362,737	$ (571,381)	$ 571,381
D0502	Lewis	0.00	$ -	$ -	$ -	$ 54,408	0.18	$ -	$ -	$ -	$ -
D0503	Parsons	0.33	$ 641,073	$ 1,942,644	$ 1,301,571	$ 36,939	0.35	$ 688,910	$ 1,253,734	$ (47,838)	$ 47,838
D0504	Oswego	0.49	$ 104,612	$ 213,494	$ 108,882	$ 42,313	0.30	$ 64,237	$ 149,257	$ 40,375	$ (40,375)
D0505	Chetopa-St. Paul	0.38	$ 188,097	$ 494,991	$ 306,894	$ 45,662	0.27	$ 132,358	$ 362,633	$ 55,738	$ (55,738)
D0506	Labette County	0.40	$ 224,821	$ 562,053	$ 337,232	$ 53,672	0.19	$ 105,270	$ 456,783	$ 119,551	$ (119,551)
D0507	Satanta	0.00	$ -	$ -	$ -	$ 52,500	0.20	$ -	$ -	$ -	$ -
D0508	Baxter Springs	0.50	$ 252,535	$ 505,069	$ 252,535	$ 48,301	0.24	$ 121,724	$ 383,345	$ 130,810	$ (130,810)
D0509	South Haven	0.30	$ 55,865	$ 186,217	$ 130,352	$ 55,917	0.16	$ 30,697	$ 155,520	$ 25,168	$ (25,168)
D0511	Attica	0.12	$ -	$ -	$ -	$ 45,833	0.27	$ -	$ -	$ -	$ -
D0512	Shawnee Mission Pub Sch	0.00	$ -	$ 27,531,467	$ 27,531,467	$ 65,555	0.07	$ 1,884,942	$ 25,646,525	$ (1,884,942)	$ 1,884,942
Total			$ 86,045,338	$ 553,493,822	$ 467,448,484			$ 85,727,252	$ 467,766,570	$ 318,086	$ (318,086)

Appendix D – 2015 Building Authority at Uniform Tax Rate for Kansas School

Infrastructure

USD#	USD Name	Current Mill Levy B&I #1	Current Mill Levy B&I #2	Current Total Millage Cost to District	Current Cost to District	Break-Even B&I Levy	New Cost to District	Cost Difference to District	Cost Difference to State	Funding Pool Levy	Funding Pool Revenue	District Total Win/Loss
D0101	Erie-Galesburg	38.85	0.00	38.85	$ 1,391,448	10.29	$ 368,555	$ (1,022,893)	$ 1,022,893	3.00	$ 107,450	$ (915,442)
D0102	Cimarron-Ensign	5.67	0.00	5.67	$ 251,300	10.29	$ 456,304	$ 205,004	$ (205,004)	3.00	$ 133,033	$ 338,037
D0103	Cheylin	0.00	0.00	0.00	$ -	10.29	$ 454,098	$ 454,098	$ (454,098)	3.00	$ 132,390	$ 586,488
D0105	Rawlins County	0.00	0.00	0.00	$ -	10.29	$ 284,167	$ 284,167	$ (284,167)	3.00	$ 82,847	$ 367,014
D0106	Western Plains	0.00	0.00	0.00	$ -	10.29	$ 517,919	$ 517,919	$ (517,919)	3.00	$ 150,997	$ 668,916
D0107	Rock Hills	0.00	0.00	0.00	$ -	10.29	$ 355,103	$ 355,103	$ (355,103)	3.00	$ 103,529	$ 458,631
D0108	Washington Co. Schools	8.22	0.00	8.22	$ 248,785	10.29	$ 311,436	$ 62,650	$ (62,650)	3.00	$ 90,798	$ 153,448
D0109	Republic County	0.00	0.00	0.00	$ -	10.29	$ 427,452	$ 427,452	$ (427,452)	3.00	$ 124,622	$ 552,074
D0110	Thunder Ridge Schools	0.00	0.00	0.00	$ -	10.29	$ 177,823	$ 177,823	$ (177,823)	3.00	$ 51,843	$ 229,666
D0111	Doniphan West Schools	0.00	0.00	0.00	$ -	10.29	$ 535,376	$ 535,376	$ (535,376)	3.00	$ 156,086	$ 691,463
D0112	Central Plains	6.69	0.00	6.69	$ 698,593	10.29	$ 1,074,678	$ 376,085	$ (376,085)	3.00	$ 313,317	$ 689,403
D0113	Prairie Hills	4.75	5.23	9.98	$ 860,452	10.29	$ 886,824	$ 26,372	$ (26,372)	3.00	$ 258,549	$ 284,921
D0114	Riverside	0.00	8.61	8.61	$ 277,964	10.29	$ 332,201	$ 54,237	$ (54,237)	3.00	$ 96,852	$ 151,089
D0115	Nemaha Central	0.00	7.00	7.00	$ 446,063	10.29	$ 655,713	$ 209,650	$ (209,650)	3.00	$ 191,170	$ 400,819
D0200	Greeley County Schools	9.44	0.00	9.44	$ 300,950	10.29	$ 327,909	$ 26,959	$ (26,959)	3.00	$ 95,600	$ 122,560
D0202	Turner-Kansas City	13.45	0.00	13.45	$ 1,578,490	10.29	$ 1,207,723	$ (370,767)	$ 370,767	3.00	$ 352,106	$ (18,662)
D0203	Piper-Kansas City	14.74	0.00	14.74	$ 2,346,062	10.29	$ 1,638,121	$ (707,942)	$ 707,942	3.00	$ 477,586	$ (230,356)
D0204	Bonner Springs	22.11	0.00	22.11	$ 3,469,917	10.29	$ 1,615,266	$ (1,854,651)	$ 1,854,651	3.00	$ 470,923	$ (1,383,729)
D0205	Bluestem	0.00	0.00	0.00	$ -	10.29	$ 355,327	$ 355,327	$ (355,327)	3.00	$ 103,594	$ 458,920
D0206	Remington-Whitewater	7.58	0.00	7.58	$ 331,448	10.29	$ 449,710	$ 118,262	$ (118,262)	3.00	$ 131,111	$ 249,373
D0207	Ft Leavenworth	0.00	0.00	0.00	$ -	10.29	$ 22,415	$ 22,415	$ (22,415)	3.00	$ 6,535	$ 28,950
D0208	Wakeeney	4.00	0.00	4.00	$ 245,880	10.29	$ 632,528	$ 386,647	$ (386,647)	3.00	$ 184,410	$ 571,057
D0209	Moscow Public Schools	0.00	0.00	0.00	$ -	10.29	$ 600,929	$ 600,929	$ (600,929)	3.00	$ 175,198	$ 776,127
D0210	Hugoton Public Schools	12.03	0.00	12.03	$ 1,909,088	10.29	$ 1,633,232	$ (275,856)	$ 275,856	3.00	$ 476,161	$ 200,305
D0211	Norton Community Schools	0.00	0.00	0.00	$ -	10.29	$ 456,534	$ 456,534	$ (456,534)	3.00	$ 133,100	$ 589,634
D0212	Northern Valley	0.00	0.00	0.00	$ -	10.29	$ 152,835	$ 152,835	$ (152,835)	3.00	$ 44,558	$ 197,393
D0214	Ulysses	0.00	0.00	0.00	$ -	10.29	$ 2,280,520	$ 2,280,520	$ (2,280,520)	3.00	$ 664,875	$ 2,945,395
D0215	Lakin	0.00	0.00	0.00	$ -	10.29	$ 1,192,832	$ 1,192,832	$ (1,192,832)	3.00	$ 347,765	$ 1,540,597
D0216	Deerfield	0.00	0.00	0.00	$ -	10.29	$ 472,593	$ 472,593	$ (472,593)	3.00	$ 137,782	$ 610,376
D0217	Rolla	0.00	0.00	0.00	$ -	10.29	$ 515,497	$ 515,497	$ (515,497)	3.00	$ 150,291	$ 665,788
D0218	Elkhart	0.00	0.00	0.00	$ -	10.29	$ 674,942	$ 674,942	$ (674,942)	3.00	$ 196,776	$ 871,718
D0219	Minneola	13.84	0.00	13.84	$ 296,837	10.29	$ 220,634	$ (76,203)	$ 76,203	3.00	$ 64,325	$ (11,879)
D0220	Ashland	0.00	0.00	0.00	$ -	10.29	$ 269,491	$ 269,491	$ (269,491)	3.00	$ 78,569	$ 348,059
D0223	Barnes	0.00	0.00	0.00	$ -	10.29	$ 366,585	$ 366,585	$ (366,585)	3.00	$ 106,876	$ 473,461

USD#	USD Name	Current Mill Levy B&I #1	Current Mill Levy B&I #2	Current Total Millage Cost to District	Current Cost to District	Break-Even B&I Levy	New Cost to District	Cost Difference to District	Cost Difference to State	Funding Pool Levy	Funding Pool Revenue	District Total Win/Loss
D0224	Clifton-Clyde	0.00	0.00	0.00	$ -	10.29	$ 274,545	$ 274,545	$ (274,545)	3.00	$ 80,042	$ 354,587
D0225	Fowler	9.63	0.00	9.63	$ 145,344	10.29	$ 155,289	$ 9,945	$ (9,945)	3.00	$ 45,274	$ 55,219
D0226	Meade	5.12	0.00	5.12	$ 334,360	10.29	$ 671,853	$ 337,494	$ (337,494)	3.00	$ 195,876	$ 533,369
D0227	Hodgeman County Schools	0.00	13.25	13.25	$ 733,589	10.29	$ 569,536	$ (164,053)	$ 164,053	3.00	$ 166,045	$ 1,993
D0229	Blue Valley	17.12	0.00	17.12	$ 42,538,307	10.29	$ 25,575,178	$ (16,963,129)	$ 16,963,129	3.00	$ 7,456,320	$ (9,506,808)
D0230	Spring Hill	20.52	0.00	20.52	$ 2,983,537	10.29	$ 1,495,985	$ (1,487,553)	$ 1,487,553	3.00	$ 436,147	$ (1,051,405)
D0231	Gardner Edgerton	29.37	0.00	29.37	$ 7,293,011	10.29	$ 2,555,335	$ (4,737,676)	$ 4,737,676	3.00	$ 744,996	$ (3,992,680)
D0232	De Soto	25.78	0.00	25.78	$ 10,619,313	10.29	$ 4,239,156	$ (6,380,157)	$ 6,380,157	3.00	$ 1,235,906	$ (5,144,251)
D0233	Olathe	16.47	0.00	16.47	$ 29,440,388	10.29	$ 18,391,306	$ (11,049,082)	$ 11,049,082	3.00	$ 5,361,897	$ (5,687,185)
D0234	Fort Scott	7.23	0.00	7.23	$ 537,492	10.29	$ 765,402	$ 227,910	$ (227,910)	3.00	$ 223,149	$ 451,059
D0235	Uniontown	4.46	0.00	4.46	$ 65,317	10.29	$ 150,765	$ 85,448	$ (85,448)	3.00	$ 43,955	$ 129,403
D0237	Smith Center	0.00	0.00	0.00	$ -	10.29	$ 297,951	$ 297,951	$ (297,951)	3.00	$ 86,866	$ 384,817
D0239	North Ottawa County	8.98	0.00	8.98	$ 315,534	10.29	$ 361,765	$ 46,231	$ (46,231)	3.00	$ 105,471	$ 151,702
D0240	Twin Valley	10.50	0.00	10.50	$ 314,495	10.29	$ 308,264	$ (6,231)	$ 6,231	3.00	$ 89,873	$ 83,642
D0241	Wallace County Schools	0.00	0.00	0.00	$ -	10.29	$ 310,311	$ 310,311	$ (310,311)	3.00	$ 90,470	$ 400,780
D0242	Weskan	0.00	0.00	0.00	$ -	10.29	$ 101,922	$ 101,922	$ (101,922)	3.00	$ 29,715	$ 131,637
D0243	Lebo-Waverly	8.38	0.00	8.38	$ 223,312	10.29	$ 274,145	$ 50,833	$ (50,833)	3.00	$ 79,926	$ 130,758
D0244	Burlington	0.00	0.00	0.00	$ -	10.29	$ 4,093,884	$ 4,093,884	$ (4,093,884)	3.00	$ 1,193,552	$ 5,287,437
D0245	LeRoy-Gridley	0.00	0.00	0.00	$ -	10.29	$ 244,734	$ 244,734	$ (244,734)	3.00	$ 71,351	$ 316,085
D0246	Northeast	17.84	0.00	17.84	$ 320,949	10.29	$ 185,142	$ (135,807)	$ 135,807	3.00	$ 53,977	$ (81,830)
D0247	Cherokee	0.00	0.00	0.00	$ -	10.29	$ 310,617	$ 310,617	$ (310,617)	3.00	$ 90,559	$ 401,176
D0248	Girard	11.33	0.00	11.33	$ 402,307	10.29	$ 365,540	$ (36,767)	$ 36,767	3.00	$ 106,572	$ 69,804
D0249	Frontenac Public Schools	7.50	0.00	7.50	$ 187,452	10.29	$ 257,115	$ 69,664	$ (69,664)	3.00	$ 74,961	$ 144,624
D0250	Pittsburg	9.97	0.00	9.97	$ 1,394,683	10.29	$ 1,440,025	$ 45,342	$ (45,342)	3.00	$ 419,832	$ 465,174
D0251	North Lyon County	0.00	0.00	0.00	$ -	10.29	$ 886,500	$ 886,500	$ (886,500)	3.00	$ 258,455	$ 1,144,955
D0252	Southern Lyon County	19.38	0.00	19.38	$ 734,938	10.29	$ 390,323	$ (344,615)	$ 344,615	3.00	$ 113,797	$ (230,818)
D0253	Emporia	13.41	0.00	13.41	$ 2,308,182	10.29	$ 1,771,287	$ (536,895)	$ 536,895	3.00	$ 516,410	$ (20,484)
D0254	Barber County North	1.15	0.00	1.15	$ 75,953	10.29	$ 681,391	$ 605,438	$ (605,438)	3.00	$ 198,656	$ 804,094
D0255	South Barber	0.00	0.00	0.00	$ -	10.29	$ 1,091,549	$ 1,091,549	$ (1,091,549)	3.00	$ 318,236	$ 1,409,785
D0256	Marmaton Valley	6.81	0.00	6.81	$ 124,195	10.29	$ 187,716	$ 63,521	$ (63,521)	3.00	$ 54,728	$ 118,248
D0257	Iola	0.00	0.00	0.00	$ -	10.29	$ 522,428	$ 522,428	$ (522,428)	3.00	$ 152,311	$ 674,740
D0258	Humboldt	19.78	0.00	19.78	$ 579,031	10.29	$ 301,256	$ (277,776)	$ 277,776	3.00	$ 87,830	$ (189,946)
D0259	Wichita	9.52	0.00	9.52	$ 24,486,619	10.29	$ 26,458,817	$ 1,972,198	$ (1,972,198)	3.00	$ 7,713,941	$ 9,686,138
D0260	Derby	7.95	0.00	7.95	$ 3,120,613	10.29	$ 4,041,167	$ 920,553	$ (920,553)	3.00	$ 1,178,183	$ 2,098,736

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D0261	Haysville	16.64	0.00	16.64	$ 2,258,644	10.29	$ 1,397,142	$ (861,503)	$ 861,503	3.00	$ 407,330	$ (454,173)
D0262	Valley Center Pub Sch	20.77	0.00	20.77	$ 2,500,088	10.29	$ 1,238,728	$ (1,261,360)	$ 1,261,360	3.00	$ 361,145	$ (900,215)
D0263	Mulvane	12.76	0.00	12.76	$ 1,343,174	10.29	$ 1,083,086	$ (260,088)	$ 260,088	3.00	$ 315,769	$ 55,681
D0264	Clearwater	15.27	0.00	15.27	$ 908,963	10.29	$ 612,724	$ (296,239)	$ 296,239	3.00	$ 178,637	$ (117,602)
D0265	Goddard	24.80	0.00	24.80	$ 5,904,934	10.29	$ 2,449,676	$ (3,455,258)	$ 3,455,258	3.00	$ 714,191	$ (2,741,066)
D0266	Maize	0.00	19.74	19.74	$ 7,349,459	10.29	$ 3,831,101	$ (3,518,358)	$ 3,518,358	3.00	$ 1,116,939	$ (2,401,419)
D0267	Renwick	20.44	0.00	20.44	$ 2,244,341	10.29	$ 1,129,967	$ (1,114,374)	$ 1,114,374	3.00	$ 329,437	$ (784,938)
D0268	Cheney	15.25	0.00	15.25	$ 466,901	10.29	$ 315,044	$ (151,858)	$ 151,858	3.00	$ 91,849	$ (60,008)
D0269	Palco	0.00	0.00	0.00	$ -	10.29	$ 443,847	$ 443,847	$ (443,847)	3.00	$ 129,401	$ 573,249
D0270	Plainville	4.28	0.00	4.28	$ 285,392	10.29	$ 685,501	$ 400,109	$ (400,109)	3.00	$ 199,855	$ 599,964
D0271	Stockton	7.73	0.00	7.73	$ 230,803	10.29	$ 307,359	$ 76,556	$ (76,556)	3.00	$ 89,609	$ 166,165
D0272	Waconda	0.00	0.00	0.00	$ -	10.29	$ 261,076	$ 261,076	$ (261,076)	3.00	$ 76,115	$ 337,191
D0273	Beloit	0.00	0.00	0.00	$ -	10.29	$ 546,681	$ 546,681	$ (546,681)	3.00	$ 159,382	$ 706,063
D0274	Oakley	0.00	0.00	0.00	$ -	10.29	$ 689,366	$ 689,366	$ (689,366)	3.00	$ 200,981	$ 890,347
D0275	Triplains	0.00	0.00	0.00	$ -	10.29	$ 240,539	$ 240,539	$ (240,539)	3.00	$ 70,128	$ 310,667
D0281	Graham County	0.00	0.00	0.00	$ -	10.29	$ 561,227	$ 561,227	$ (561,227)	3.00	$ 163,623	$ 724,850
D0282	West Elk	0.00	0.00	0.00	$ -	10.29	$ 204,856	$ 204,856	$ (204,856)	3.00	$ 59,725	$ 264,580
D0283	Elk Valley	9.11	0.00	9.11	$ 111,413	10.29	$ 125,914	$ 14,500	$ (14,500)	3.00	$ 36,709	$ 51,210
D0284	Chase County	2.10	0.00	2.10	$ 91,765	10.29	$ 449,009	$ 357,244	$ (357,244)	3.00	$ 130,906	$ 488,150
D0285	Cedar Vale	0.00	0.00	0.00	$ -	10.29	$ 79,735	$ 79,735	$ (79,735)	3.00	$ 23,246	$ 102,981
D0286	Chautauqua Co Community	0.00	0.00	0.00	$ -	10.29	$ 236,525	$ 236,525	$ (236,525)	3.00	$ 68,958	$ 305,482
D0287	West Franklin	0.00	0.00	0.00	$ -	10.29	$ 398,067	$ 398,067	$ (398,067)	3.00	$ 116,054	$ 514,121
D0288	Central Heights	8.89	0.00	8.89	$ 217,920	10.29	$ 252,381	$ 34,460	$ (34,460)	3.00	$ 73,580	$ 108,040
D0289	Wellsville	12.80	0.00	12.80	$ 618,140	10.29	$ 497,082	$ (121,058)	$ 121,058	3.00	$ 144,922	$ 23,864
D0290	Ottawa	14.00	0.00	14.00	$ 1,639,240	10.29	$ 1,204,927	$ (434,312)	$ 434,312	3.00	$ 351,291	$ (83,022)
D0291	Grinnell Public Schools	0.00	0.00	0.00	$ -	10.29	$ 271,497	$ 271,497	$ (271,497)	3.00	$ 79,154	$ 350,650
D0292	Wheatland	0.00	0.00	0.00	$ -	10.29	$ 170,958	$ 170,958	$ (170,958)	3.00	$ 49,842	$ 220,800
D0293	Quinter Public Schools	0.00	0.00	0.00	$ -	10.29	$ 273,642	$ 273,642	$ (273,642)	3.00	$ 79,779	$ 353,421
D0294	Oberlin	0.00	0.00	0.00	$ -	10.29	$ 400,324	$ 400,324	$ (400,324)	3.00	$ 116,713	$ 517,037
D0297	St Francis Comm Sch	0.00	0.00	0.00	$ -	10.29	$ 303,513	$ 303,513	$ (303,513)	3.00	$ 88,488	$ 392,000
D0298	Lincoln	0.00	0.00	0.00	$ -	10.29	$ 245,418	$ 245,418	$ (245,418)	3.00	$ 71,551	$ 316,969
D0299	Sylvan Grove	0.00	0.00	0.00	$ -	10.29	$ 231,430	$ 231,430	$ (231,430)	3.00	$ 67,472	$ 298,902
D0300	Comanche County	0.00	0.00	0.00	$ -	10.29	$ 628,737	$ 628,737	$ (628,737)	3.00	$ 183,305	$ 812,042
D0303	Ness City	0.00	0.00	0.00	$ -	10.29	$ 621,375	$ 621,375	$ (621,375)	3.00	$ 181,159	$ 802,533

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D0305	Salina	13.84	0.00	13.84	$ 5,990,795	10.29	$ 4,453,495	$ (1,537,300)	$ 1,537,300	3.00	$ 1,298,395	$ (238,905)
D0306	Southeast Of Saline	0.00	0.00	0.00	$ -	10.29	$ 665,568	$ 665,568	$ (665,568)	3.00	$ 194,043	$ 859,611
D0307	Ell-Saline	9.50	0.00	9.50	$ 205,146	10.29	$ 222,158	$ 17,013	$ (17,013)	3.00	$ 64,769	$ 81,782
D0308	Hutchinson Public Schools	14.67	0.00	14.67	$ 3,010,916	10.29	$ 2,112,095	$ (898,821)	$ 898,821	3.00	$ 615,771	$ (283,050)
D0309	Nickerson	5.17	0.00	5.17	$ 351,028	10.29	$ 698,390	$ 347,363	$ (347,363)	3.00	$ 203,612	$ 550,975
D0310	Fairfield	0.00	0.00	0.00	$ -	10.29	$ 413,817	$ 413,817	$ (413,817)	3.00	$ 120,646	$ 534,463
D0311	Pretty Prairie	6.00	0.00	6.00	$ 100,797	10.29	$ 172,896	$ 72,099	$ (72,099)	3.00	$ 50,407	$ 122,506
D0312	Haven Public Schools	5.72	0.00	5.72	$ 384,171	10.29	$ 690,863	$ 306,692	$ (306,692)	3.00	$ 201,418	$ 508,110
D0313	Buhler	12.76	0.00	12.76	$ 1,941,676	10.29	$ 1,566,433	$ (375,244)	$ 375,244	3.00	$ 456,686	$ 81,442
D0314	Brewster	0.00	0.00	0.00	$ -	10.29	$ 150,568	$ 150,568	$ (150,568)	3.00	$ 43,897	$ 194,466
D0315	Colby Public Schools	0.00	0.00	0.00	$ -	10.29	$ 760,118	$ 760,118	$ (760,118)	3.00	$ 221,609	$ 981,726
D0316	Golden Plains	0.00	0.00	0.00	$ -	10.29	$ 160,894	$ 160,894	$ (160,894)	3.00	$ 46,908	$ 207,801
D0320	Wamego	16.01	0.00	16.01	$ 1,233,440	10.29	$ 792,909	$ (440,531)	$ 440,531	3.00	$ 231,169	$ (209,362)
D0321	Kaw Valley	0.00	0.00	0.00	$ -	10.29	$ 3,051,035	$ 3,051,035	$ (3,051,035)	3.00	$ 889,515	$ 3,940,550
D0322	Onaga-Havensville-Wheaton	0.00	0.00	0.00	$ -	10.29	$ 209,022	$ 209,022	$ (209,022)	3.00	$ 60,939	$ 269,961
D0323	Rock Creek	11.78	0.00	11.78	$ 544,683	10.29	$ 475,829	$ (68,854)	$ 68,854	3.00	$ 138,726	$ 69,871
D0325	Phillipsburg	0.00	0.00	0.00	$ -	10.29	$ 295,599	$ 295,599	$ (295,599)	3.00	$ 86,180	$ 381,779
D0326	Logan	0.00	0.00	0.00	$ -	10.29	$ 176,783	$ 176,783	$ (176,783)	3.00	$ 51,540	$ 228,323
D0327	Ellsworth	0.00	0.00	0.00	$ -	10.29	$ 418,698	$ 418,698	$ (418,698)	3.00	$ 122,069	$ 540,767
D0329	Mill Creek Valley	11.32	0.00	11.32	$ 428,809	10.29	$ 389,964	$ (38,845)	$ 38,845	3.00	$ 113,692	$ 74,847
D0330	Mission Valley	11.02	0.00	11.02	$ 381,931	10.29	$ 356,663	$ (25,268)	$ 25,268	3.00	$ 103,984	$ 78,716
D0331	Kingman - Norwich	11.75	0.00	11.75	$ 790,287	10.29	$ 691,854	$ (98,433)	$ 98,433	3.00	$ 201,707	$ 103,274
D0332	Cunningham	0.00	0.00	0.00	$ -	10.29	$ 682,967	$ 682,967	$ (682,967)	3.00	$ 199,116	$ 882,083
D0333	Concordia	3.97	0.00	3.97	$ 194,441	10.29	$ 503,979	$ 309,538	$ (309,538)	3.00	$ 146,933	$ 456,471
D0334	Southern Cloud	0.00	0.00	0.00	$ -	10.29	$ 216,691	$ 216,691	$ (216,691)	3.00	$ 63,175	$ 279,867
D0335	North Jackson	8.65	0.00	8.65	$ 157,058	10.29	$ 186,836	$ 29,778	$ (29,778)	3.00	$ 54,471	$ 84,249
D0336	Holton	14.01	0.00	14.01	$ 591,403	10.29	$ 434,526	$ (156,877)	$ 156,877	3.00	$ 126,684	$ (30,193)
D0337	Royal Valley	0.00	0.00	0.00	$ -	10.29	$ 297,717	$ 297,717	$ (297,717)	3.00	$ 86,798	$ 384,515
D0338	Valley Falls	9.02	0.00	9.02	$ 144,839	10.29	$ 165,287	$ 20,448	$ (20,448)	3.00	$ 48,189	$ 68,637
D0339	Jefferson County North	5.94	0.00	5.94	$ 106,277	10.29	$ 183,982	$ 77,705	$ (77,705)	3.00	$ 53,639	$ 131,344
D0340	Jefferson West	9.94	0.00	9.94	$ 369,771	10.29	$ 382,753	$ 12,982	$ (12,982)	3.00	$ 111,590	$ 124,571
D0341	Oskaloosa Public Schools	0.00	0.00	0.00	$ -	10.29	$ 264,477	$ 264,477	$ (264,477)	3.00	$ 77,107	$ 341,584
D0342	McLouth	0.00	0.00	0.00	$ -	10.29	$ 305,147	$ 305,147	$ (305,147)	3.00	$ 88,964	$ 394,112
D0343	Perry Public Schools	8.98	0.00	8.98	$ 518,104	10.29	$ 593,883	$ 75,779	$ (75,779)	3.00	$ 173,144	$ 248,923

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D0344	Pleasanton	0.00	0.00	0.00	$ -	10.29	$ 136,426	$ 136,426	$ (136,426)	3.00	$ 39,774	$ 176,200
D0345	Seaman	9.52	0.00	9.52	$ 2,148,830	10.29	$ 2,322,876	$ 174,046	$ (174,046)	3.00	$ 677,223	$ 851,270
D0346	Jayhawk	14.16	0.00	14.16	$ 455,917	10.29	$ 331,336	$ (124,581)	$ 124,581	3.00	$ 96,600	$ (27,982)
D0347	Kinsley-Offerle	13.90	0.00	13.90	$ 357,019	10.29	$ 264,316	$ (92,703)	$ 92,703	3.00	$ 77,060	$ (15,643)
D0348	Baldwin City	22.98	0.00	22.98	$ 1,753,600	10.29	$ 785,399	$ (968,201)	$ 968,201	3.00	$ 228,979	$ (739,222)
D0349	Stafford	11.92	0.00	11.92	$ 262,746	10.29	$ 226,855	$ (35,891)	$ 35,891	3.00	$ 66,139	$ 30,247
D0350	St John-Hudson	0.00	0.00	0.00	$ -	10.29	$ 441,937	$ 441,937	$ (441,937)	3.00	$ 128,844	$ 570,781
D0351	Macksville	0.00	0.00	0.00	$ -	10.29	$ 407,439	$ 407,439	$ (407,439)	3.00	$ 118,787	$ 526,226
D0352	Goodland	8.76	0.00	8.76	$ 642,700	10.29	$ 755,124	$ 112,425	$ (112,425)	3.00	$ 220,153	$ 332,578
D0353	Wellington	18.02	0.00	18.02	$ 1,189,524	10.29	$ 679,219	$ (510,305)	$ 510,305	3.00	$ 198,023	$ (312,282)
D0355	Ellinwood Public Schools	10.35	0.00	10.35	$ 430,316	10.29	$ 427,780	$ (2,536)	$ 2,536	3.00	$ 124,717	$ 122,181
D0356	Conway Springs	15.98	0.00	15.98	$ 333,315	10.29	$ 214,699	$ (118,616)	$ 118,616	3.00	$ 62,594	$ (56,022)
D0357	Belle Plaine	0.00	0.00	0.00	$ -	10.29	$ 223,792	$ 223,792	$ (223,792)	3.00	$ 65,245	$ 289,037
D0358	Oxford	11.36	0.00	11.36	$ 195,189	10.29	$ 176,742	$ (18,447)	$ 18,447	3.00	$ 51,528	$ 33,081
D0359	Argonia Public Schools	0.00	0.00	0.00	$ -	10.29	$ 149,000	$ 149,000	$ (149,000)	3.00	$ 43,440	$ 192,440
D0360	Caldwell	14.67	0.00	14.67	$ 262,000	10.29	$ 183,825	$ (78,175)	$ 78,175	3.00	$ 53,593	$ (24,582)
D0361	Anthony-Harper	4.07	0.00	4.07	$ 453,777	10.29	$ 1,146,419	$ 692,642	$ (692,642)	3.00	$ 334,233	$ 1,026,875
D0362	Prairie View	5.42	0.00	5.42	$ 830,971	10.29	$ 1,578,200	$ 747,229	$ (747,229)	3.00	$ 460,117	$ 1,207,346
D0363	Holcomb	0.00	0.00	0.00	$ -	10.29	$ 1,793,496	$ 1,793,496	$ (1,793,496)	3.00	$ 522,885	$ 2,316,382
D0364	Marysville	0.00	0.00	0.00	$ -	10.29	$ 757,756	$ 757,756	$ (757,756)	3.00	$ 220,920	$ 978,676
D0365	Garnett	8.93	0.00	8.93	$ 609,102	10.29	$ 701,708	$ 92,606	$ (92,606)	3.00	$ 204,580	$ 297,186
D0366	Woodson	0.00	0.00	0.00	$ -	10.29	$ 322,864	$ 322,864	$ (322,864)	3.00	$ 94,129	$ 416,993
D0367	Osawatomie	13.99	0.00	13.99	$ 597,921	10.29	$ 439,817	$ (158,103)	$ 158,103	3.00	$ 128,227	$ (29,877)
D0368	Paola	11.13	0.00	11.13	$ 1,431,236	10.29	$ 1,323,456	$ (107,780)	$ 107,780	3.00	$ 385,847	$ 278,067
D0369	Burrton	0.00	0.00	0.00	$ -	10.29	$ 185,158	$ 185,158	$ (185,158)	3.00	$ 53,982	$ 239,140
D0371	Montezuma	13.97	0.00	13.97	$ 267,868	10.29	$ 197,320	$ (70,548)	$ 70,548	3.00	$ 57,528	$ (13,020)
D0372	Silver Lake	9.92	0.00	9.92	$ 303,672	10.29	$ 315,030	$ 11,358	$ (11,358)	3.00	$ 91,846	$ 103,204
D0373	Newton	12.04	0.00	12.04	$ 1,800,881	10.29	$ 1,539,253	$ (261,628)	$ 261,628	3.00	$ 448,762	$ 187,134
D0374	Sublette	4.57	0.00	4.57	$ 516,708	10.29	$ 1,163,441	$ 646,733	$ (646,733)	3.00	$ 339,196	$ 985,928
D0375	Circle	23.05	0.00	23.05	$ 3,963,997	10.29	$ 1,769,995	$ (2,194,002)	$ 2,194,002	3.00	$ 516,033	$ (1,677,969)
D0376	Sterling	24.34	0.00	24.34	$ 686,573	10.29	$ 290,292	$ (396,281)	$ 396,281	3.00	$ 84,633	$ (311,648)
D0377	Atchison Co Comm Schools	0.00	0.00	0.00	$ -	10.29	$ 502,431	$ 502,431	$ (502,431)	3.00	$ 146,481	$ 648,912
D0378	Riley County	4.43	0.00	4.43	$ 187,600	10.29	$ 435,758	$ 248,157	$ (248,157)	3.00	$ 127,043	$ 375,200
D0379	Clay Center	3.92	0.00	3.92	$ 306,177	10.29	$ 804,331	$ 498,154	$ (498,154)	3.00	$ 234,499	$ 732,653

USD#	USD Name	Current Mill Levy B&I #1	Current Mill Levy B&I #2	Current Total Millage Cost to District	Current Cost to District	Break-Even B&I Levy	New Cost to District	Cost Difference to District	Cost Difference to State	Funding Pool Levy	Funding Pool Revenue	District Total Win/Loss
D0380	Vermillion	0.00	0.00	0.00	$ -	10.29	$ 331,377	$ 331,377	$ (331,377)	3.00	$ 96,611	$ 427,988
D0381	Spearville	8.59	0.00	8.59	$ 192,012	10.29	$ 230,038	$ 38,027	$ (38,027)	3.00	$ 67,067	$ 105,093
D0382	Pratt	7.62	0.00	7.62	$ 638,225	10.29	$ 862,421	$ 224,196	$ (224,196)	3.00	$ 251,435	$ 475,631
D0383	Manhattan-Ogden	9.80	0.00	9.80	$ 5,830,735	10.29	$ 6,119,774	$ 289,039	$ (289,039)	3.00	$ 1,784,191	$ 2,073,230
D0384	Blue Valley	8.41	0.00	8.41	$ 157,550	10.29	$ 192,700	$ 35,150	$ (35,150)	3.00	$ 56,181	$ 91,331
D0385	Andover	24.41	0.00	24.41	$ 6,964,888	10.29	$ 2,936,519	$ (4,028,368)	$ 4,028,368	3.00	$ 856,128	$ (3,172,240)
D0386	Madison-Virgil	0.00	0.00	0.00	$ -	10.29	$ 167,559	$ 167,559	$ (167,559)	3.00	$ 48,851	$ 216,410
D0387	Altoona-Midway	0.00	0.00	0.00	$ -	10.29	$ 235,123	$ 235,123	$ (235,123)	3.00	$ 68,549	$ 303,672
D0388	Ellis	0.00	0.00	0.00	$ -	10.29	$ 383,306	$ 383,306	$ (383,306)	3.00	$ 111,751	$ 495,057
D0389	Eureka	12.77	0.00	12.77	$ 396,849	10.29	$ 319,729	$ (77,120)	$ 77,120	3.00	$ 93,215	$ 16,095
D0390	Hamilton	0.00	0.00	0.00	$ -	10.29	$ 96,559	$ 96,559	$ (96,559)	3.00	$ 28,151	$ 124,710
D0392	Osborne County	0.00	0.00	0.00	$ -	10.29	$ 238,774	$ 238,774	$ (238,774)	3.00	$ 69,613	$ 308,387
D0393	Solomon	0.00	0.00	0.00	$ -	10.29	$ 226,298	$ 226,298	$ (226,298)	3.00	$ 65,976	$ 292,273
D0394	Rose Hill Public Schools	18.40	0.00	18.40	$ 1,146,040	10.29	$ 640,806	$ (505,234)	$ 505,234	3.00	$ 186,824	$ (318,410)
D0395	LaCrosse	0.00	0.00	0.00	$ -	10.29	$ 281,047	$ 281,047	$ (281,047)	3.00	$ 81,938	$ 362,984
D0396	Douglass Public Schools	20.49	0.00	20.49	$ 521,159	10.29	$ 261,762	$ (259,397)	$ 259,397	3.00	$ 76,316	$ (183,081)
D0397	Centre	4.99	0.00	4.99	$ 113,250	10.29	$ 233,583	$ 120,333	$ (120,333)	3.00	$ 68,100	$ 188,433
D0398	Peabody-Burns	14.19	0.00	14.19	$ 383,019	10.29	$ 277,847	$ (105,171)	$ 105,171	3.00	$ 81,005	$ (24,166)
D0399	Paradise	0.00	0.00	0.00	$ -	10.29	$ 339,112	$ 339,112	$ (339,112)	3.00	$ 98,866	$ 437,978
D0400	Smoky Valley	10.23	0.00	10.23	$ 621,988	10.29	$ 625,636	$ 3,648	$ (3,648)	3.00	$ 182,401	$ 186,049
D0401	Chase-Raymond	0.00	0.00	0.00	$ -	10.29	$ 273,075	$ 273,075	$ (273,075)	3.00	$ 79,614	$ 352,689
D0402	Augusta	25.30	0.00	25.30	$ 2,074,367	10.29	$ 843,819	$ (1,230,549)	$ 1,230,549	3.00	$ 246,011	$ (984,537)
D0403	Otis-Bison	0.00	0.00	0.00	$ -	10.29	$ 301,796	$ 301,796	$ (301,796)	3.00	$ 87,987	$ 389,783
D0404	Riverton	0.00	0.00	0.00	$ -	10.29	$ 366,756	$ 366,756	$ (366,756)	3.00	$ 106,926	$ 473,682
D0405	Lyons	13.19	0.00	13.19	$ 533,334	10.29	$ 416,168	$ (117,166)	$ 117,166	3.00	$ 121,332	$ 4,166
D0407	Russell County	0.00	0.00	0.00	$ -	10.29	$ 973,112	$ 973,112	$ (973,112)	3.00	$ 283,706	$ 1,256,818
D0408	Marion-Florence	12.92	0.00	12.92	$ 406,651	10.29	$ 323,848	$ (82,803)	$ 82,803	3.00	$ 94,416	$ 11,613
D0409	Atchison Public Schools	14.42	0.00	14.42	$ 1,107,252	10.29	$ 790,291	$ (316,961)	$ 316,961	3.00	$ 230,406	$ (86,556)
D0410	Durham-Hillsboro-Lehigh	10.52	0.00	10.52	$ 374,945	10.29	$ 366,887	$ (8,058)	$ 8,058	3.00	$ 106,964	$ 98,906
D0411	Goessel	11.37	0.00	11.37	$ 151,553	10.29	$ 137,121	$ (14,432)	$ 14,432	3.00	$ 39,977	$ 25,545
D0412	Hoxie Community Schools	0.00	0.00	0.00	$ -	10.29	$ 416,706	$ 416,706	$ (416,706)	3.00	$ 121,489	$ 538,195
D0413	Chanute Public Schools	12.49	0.00	12.49	$ 1,241,896	10.29	$ 1,023,147	$ (218,749)	$ 218,749	3.00	$ 298,294	$ 79,545
D0415	Hiawatha	6.83	0.00	6.83	$ 592,580	10.29	$ 892,382	$ 299,802	$ (299,802)	3.00	$ 260,170	$ 559,972
D0416	Louisburg	22.44	0.00	22.44	$ 2,475,177	10.29	$ 1,135,210	$ (1,339,967)	$ 1,339,967	3.00	$ 330,965	$ (1,009,002)

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D0417	Morris County	9.34	0.00	9.34	$ 532,076	10.29	$ 586,007	$ 53,931	$ (53,931)	3.00	$ 170,848	$ 224,778
D0418	McPherson	8.46	0.00	8.46	$ 1,599,572	10.29	$ 1,945,119	$ 345,547	$ (345,547)	3.00	$ 567,090	$ 912,637
D0419	Canton-Galva	14.74	0.00	14.74	$ 469,714	10.29	$ 327,885	$ (141,829)	$ 141,829	3.00	$ 95,593	$ (46,235)
D0420	Osage City	6.86	0.00	6.86	$ 183,943	10.29	$ 275,754	$ 91,811	$ (91,811)	3.00	$ 80,395	$ 172,205
D0421	Lyndon	0.00	0.00	0.00	$ -	10.29	$ 203,019	$ 203,019	$ (203,019)	3.00	$ 59,189	$ 262,208
D0422	Kiowa County	0.00	0.00	0.00	$ -	10.29	$ 698,031	$ 698,031	$ (698,031)	3.00	$ 203,507	$ 901,538
D0423	Moundridge	10.63	0.00	10.63	$ 430,369	10.29	$ 416,486	$ (13,883)	$ 13,883	3.00	$ 121,425	$ 107,542
D0426	Pike Valley	0.00	0.00	0.00	$ -	10.29	$ 173,736	$ 173,736	$ (173,736)	3.00	$ 50,652	$ 224,387
D0428	Great Bend	5.55	0.00	5.55	$ 799,980	10.29	$ 1,483,473	$ 683,493	$ (683,493)	3.00	$ 432,499	$ 1,115,993
D0429	Troy Public Schools	0.00	0.00	0.00	$ -	10.29	$ 206,894	$ 206,894	$ (206,894)	3.00	$ 60,319	$ 267,212
D0430	South Brown County	11.54	0.00	11.54	$ 307,211	10.29	$ 273,911	$ (33,301)	$ 33,301	3.00	$ 79,857	$ 46,557
D0431	Hoisington	12.51	0.00	12.51	$ 592,078	10.29	$ 486,893	$ (105,186)	$ 105,186	3.00	$ 141,951	$ 36,765
D0432	Victoria	10.16	0.00	10.16	$ 382,576	10.29	$ 387,509	$ 4,933	$ (4,933)	3.00	$ 112,976	$ 117,910
D0434	Santa Fe Trail	3.99	0.00	3.99	$ 187,633	10.29	$ 484,018	$ 296,385	$ (296,385)	3.00	$ 141,113	$ 437,498
D0435	Abilene	8.82	0.00	8.82	$ 692,875	10.29	$ 808,171	$ 115,296	$ (115,296)	3.00	$ 235,618	$ 350,914
D0436	Caney Valley	0.00	0.00	0.00	$ -	10.29	$ 335,402	$ 335,402	$ (335,402)	3.00	$ 97,785	$ 433,186
D0437	Auburn Washburn	10.46	0.00	10.46	$ 4,741,319	10.29	$ 4,664,261	$ (77,058)	$ 77,058	3.00	$ 1,359,843	$ 1,282,785
D0438	Skyline Schools	0.00	0.00	0.00	$ -	10.29	$ 312,709	$ 312,709	$ (312,709)	3.00	$ 91,169	$ 403,878
D0439	Sedgwick Public Schools	0.00	0.00	0.00	$ -	10.29	$ 171,672	$ 171,672	$ (171,672)	3.00	$ 50,050	$ 221,722
D0440	Halstead	9.58	0.00	9.58	$ 375,376	10.29	$ 403,154	$ 27,778	$ (27,778)	3.00	$ 117,537	$ 145,316
D0443	Dodge City	12.39	0.00	12.39	$ 2,570,709	10.29	$ 2,134,479	$ (436,230)	$ 436,230	3.00	$ 622,297	$ 186,067
D0444	Little River	0.00	0.00	0.00	$ -	10.29	$ 403,303	$ 403,303	$ (403,303)	3.00	$ 117,581	$ 520,885
D0445	Coffeyville	2.49	0.00	2.49	$ 319,189	10.29	$ 1,321,714	$ 1,002,525	$ (1,002,525)	3.00	$ 385,339	$ 1,387,864
D0446	Independence	2.94	0.00	2.94	$ 293,997	10.29	$ 1,030,742	$ 736,745	$ (736,745)	3.00	$ 300,508	$ 1,037,253
D0447	Cherryvale	0.00	7.50	7.50	$ 193,265	10.29	$ 265,054	$ 71,789	$ (71,789)	3.00	$ 77,275	$ 149,064
D0448	Inman	9.58	0.00	9.58	$ 317,424	10.29	$ 340,806	$ 23,383	$ (23,383)	3.00	$ 99,360	$ 122,743
D0449	Easton	10.51	0.00	10.51	$ 358,453	10.29	$ 351,017	$ (7,437)	$ 7,437	3.00	$ 102,337	$ 94,901
D0450	Shawnee Heights	8.55	0.00	8.55	$ 1,635,306	10.29	$ 1,968,105	$ 332,799	$ (332,799)	3.00	$ 573,792	$ 906,591
D0452	Stanton County	0.00	0.00	0.00	$ -	10.29	$ 830,556	$ 830,556	$ (830,556)	3.00	$ 242,144	$ 1,072,700
D0453	Leavenworth	19.78	0.00	19.78	$ 3,600,954	10.29	$ 1,873,487	$ (1,727,467)	$ 1,727,467	3.00	$ 546,206	$ (1,181,261)
D0454	Burlingame Public School	9.47	0.00	9.47	$ 108,374	10.29	$ 117,821	$ 9,446	$ (9,446)	3.00	$ 34,350	$ 43,796
D0456	Marais Des Cygnes Valley	0.00	0.00	0.00	$ -	10.29	$ 168,054	$ 168,054	$ (168,054)	3.00	$ 48,995	$ 217,050
D0457	Garden City	8.61	0.00	8.61	$ 2,988,477	10.29	$ 3,572,424	$ 583,947	$ (583,947)	3.00	$ 1,041,523	$ 1,625,470
D0458	Basehor-Linwood	22.28	0.00	22.28	$ 2,806,419	10.29	$ 1,296,084	$ (1,510,335)	$ 1,510,335	3.00	$ 377,867	$ (1,132,468)

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D0459	Bucklin	0.00	0.00	0.00	$ -	10.29	$ 320,976	$ 320,976	$ (320,976)	3.00	$ 93,579	$ 414,555
D0460	Hesston	15.47	0.00	15.47	$ 646,032	10.29	$ 429,603	$ (216,430)	$ 216,430	3.00	$ 125,249	$ (91,181)
D0461	Neodesha	5.76	0.00	5.76	$ 151,093	10.29	$ 270,015	$ 118,922	$ (118,922)	3.00	$ 78,722	$ 197,644
D0462	Central	13.08	0.00	13.08	$ 178,999	10.29	$ 140,850	$ (38,149)	$ 38,149	3.00	$ 41,064	$ 2,916
D0463	Udall	0.00	0.00	0.00	$ -	10.29	$ 190,509	$ 190,509	$ (190,509)	3.00	$ 55,542	$ 246,051
D0464	Tonganoxie	18.23	0.00	18.23	$ 1,727,369	10.29	$ 974,967	$ (752,402)	$ 752,402	3.00	$ 284,247	$ (468,155)
D0465	Winfield	9.67	0.00	9.67	$ 1,000,666	10.29	$ 1,065,045	$ 64,379	$ (64,379)	3.00	$ 310,509	$ 374,887
D0466	Scott County	12.22	0.00	12.22	$ 1,229,702	10.29	$ 1,035,570	$ (194,132)	$ 194,132	3.00	$ 301,916	$ 107,784
D0467	Leoti	0.00	7.20	7.20	$ 296,716	10.29	$ 424,293	$ 127,576	$ (127,576)	3.00	$ 123,701	$ 251,277
D0468	Healy Public Schools	0.00	0.00	0.00	$ -	10.29	$ 161,429	$ 161,429	$ (161,429)	3.00	$ 47,064	$ 208,492
D0469	Lansing	18.21	0.00	18.21	$ 2,127,894	10.29	$ 1,202,352	$ (925,542)	$ 925,542	3.00	$ 350,540	$ (575,002)
D0470	Arkansas City	11.98	0.00	11.98	$ 1,017,086	10.29	$ 873,462	$ (143,625)	$ 143,625	3.00	$ 254,654	$ 111,029
D0471	Dexter	0.00	0.00	0.00	$ -	10.29	$ 79,712	$ 79,712	$ (79,712)	3.00	$ 23,240	$ 102,952
D0473	Chapman	6.48	0.00	6.48	$ 465,503	10.29	$ 739,087	$ 273,584	$ (273,584)	3.00	$ 215,477	$ 489,062
D0474	Haviland	0.00	0.00	0.00	$ -	10.29	$ 199,440	$ 199,440	$ (199,440)	3.00	$ 58,146	$ 257,585
D0475	Geary County Schools	4.87	0.00	4.87	$ 997,791	10.29	$ 2,110,002	$ 1,112,211	$ (1,112,211)	3.00	$ 615,161	$ 1,727,372
D0476	Copeland	19.26	0.00	19.26	$ 363,814	10.29	$ 194,364	$ (169,450)	$ 169,450	3.00	$ 56,666	$ (112,784)
D0477	Ingalls	0.00	0.00	0.00	$ -	10.29	$ 258,024	$ 258,024	$ (258,024)	3.00	$ 75,226	$ 333,250
D0479	Crest	0.00	0.00	0.00	$ -	10.29	$ 167,293	$ 167,293	$ (167,293)	3.00	$ 48,773	$ 216,066
D0480	Liberal	13.03	0.00	13.03	$ 2,176,492	10.29	$ 1,718,811	$ (457,681)	$ 457,681	3.00	$ 501,111	$ 43,430
D0481	Rural Vista	8.34	0.00	8.34	$ 245,742	10.29	$ 303,200	$ 57,458	$ (57,458)	3.00	$ 88,397	$ 145,854
D0482	Dighton	18.58	0.00	18.58	$ 981,687	10.29	$ 543,738	$ (437,949)	$ 437,949	3.00	$ 158,524	$ (279,425)
D0483	Kismet-Plains	0.00	0.00	0.00	$ -	10.29	$ 842,429	$ 842,429	$ (842,429)	3.00	$ 245,606	$ 1,088,035
D0484	Fredonia	6.49	0.00	6.49	$ 263,117	10.29	$ 417,241	$ 154,124	$ (154,124)	3.00	$ 121,645	$ 275,769
D0487	Herington	26.22	0.00	26.22	$ 526,866	10.29	$ 206,760	$ (320,106)	$ 320,106	3.00	$ 60,280	$ (259,826)
D0489	Hays	0.00	0.00	0.00	$ -	10.29	$ 3,191,757	$ 3,191,757	$ (3,191,757)	3.00	$ 930,541	$ 4,122,299
D0490	El Dorado	18.55	0.00	18.55	$ 3,018,561	10.29	$ 1,674,177	$ (1,344,385)	$ 1,344,385	3.00	$ 488,098	$ (856,287)
D0491	Eudora	28.29	0.00	28.29	$ 1,631,599	10.29	$ 593,487	$ (1,038,112)	$ 1,038,112	3.00	$ 173,028	$ (865,083)
D0492	Flinthills	14.16	0.00	14.16	$ 244,670	10.29	$ 177,788	$ (66,882)	$ 66,882	3.00	$ 51,833	$ (15,049)
D0493	Columbus	0.00	0.00	0.00	$ -	10.29	$ 605,787	$ 605,787	$ (605,787)	3.00	$ 176,614	$ 782,402
D0494	Syracuse	13.73	0.00	13.73	$ 602,391	10.29	$ 451,464	$ (150,927)	$ 150,927	3.00	$ 131,622	$ (19,305)
D0495	Ft Larned	0.00	0.00	0.00	$ -	10.29	$ 561,338	$ 561,338	$ (561,338)	3.00	$ 163,655	$ 724,993
D0496	Pawnee Heights	0.00	0.00	0.00	$ -	10.29	$ 155,043	$ 155,043	$ (155,043)	3.00	$ 45,202	$ 200,245
D0497	Lawrence	10.21	0.00	10.21	$ 10,327,142	10.29	$ 10,410,099	$ 82,957	$ (82,957)	3.00	$ 3,035,014	$ 3,117,971

USD#	USD Name	Current Mill Levy B&I #1	Current Mill Levy B&I #2	Current Total Millage Cost to District	Current Cost to District	Break-Even B&I Levy	New Cost to District	Cost Difference to District	Cost Difference to State	Funding Pool Levy	Funding Pool Revenue	District Total Win/Loss
D0498	Valley Heights	4.76	0.00	4.76	$ 89,532	10.29	$ 193,669	$ 104,137	$ (104,137)	3.00	$ 56,463	$ 160,600
D0499	Galena	0.00	14.01	14.01	$ 236,378	10.29	$ 173,577	$ (62,801)	$ 62,801	3.00	$ 50,605	$ (12,196)
D0500	Kansas City	7.78	0.00	7.78	$ 5,187,451	10.29	$ 6,861,038	$ 1,673,586	$ (1,673,586)	3.00	$ 2,000,303	$ 3,673,889
D0501	Topeka Public Schools	6.91	0.00	6.91	$ 4,069,950	10.29	$ 6,065,140	$ 1,995,189	$ (1,995,189)	3.00	$ 1,768,262	$ 3,763,452
D0502	Lewis	0.00	0.00	0.00	$ -	10.29	$ 178,012	$ 178,012	$ (178,012)	3.00	$ 51,898	$ 229,910
D0503	Parsons	17.63	0.00	17.63	$ 907,510	10.29	$ 529,561	$ (377,949)	$ 377,949	3.00	$ 154,391	$ (223,558)
D0504	Oswego	5.98	0.00	5.98	$ 73,509	10.29	$ 126,448	$ 52,938	$ (52,938)	3.00	$ 36,865	$ 89,804
D0505	Chetopa-St. Paul	12.96	0.00	12.96	$ 196,353	10.29	$ 155,865	$ (40,488)	$ 40,488	3.00	$ 45,442	$ 4,953
D0506	Labette County	5.08	0.00	5.08	$ 266,679	10.29	$ 540,183	$ 273,504	$ (273,504)	3.00	$ 157,488	$ 430,991
D0507	Satanta	0.00	0.00	0.00	$ -	10.29	$ 1,311,689	$ 1,311,689	$ (1,311,689)	3.00	$ 382,416	$ 1,694,105
D0508	Baxter Springs	9.84	0.00	9.84	$ 240,727	10.29	$ 251,710	$ 10,983	$ (10,983)	3.00	$ 73,385	$ 84,368
D0509	South Haven	12.34	0.00	12.34	$ 120,910	10.29	$ 100,848	$ (20,062)	$ 20,062	3.00	$ 29,402	$ 9,340
D0511	Attica	0.00	0.00	0.00	$ -	10.29	$ 158,707	$ 158,707	$ (158,707)	3.00	$ 46,270	$ 204,977
D0512	Shawnee Mission Pub Sch	7.43	0.00	7.43	$ 22,007,389	10.29	$ 30,462,205	$ 8,454,816	$ (8,454,816)	3.00	$ 8,881,109	$ 17,335,926
Total					**$ 323,564,672**		**$ 323,554,103**	**$ (10,568)**	**$ 10,568**		**$ 94,330,642**	**$ 94,320,074**

Appendix E – IRB Approval Form

TO: Dr. David Thompson   Proposal Number: 9133
        Educational Leadership
        363 Bluemont Hall

FROM: Rick Scheidt, Chair
        Committee on Research Involving Human Subjects

DATE: 02/06/2018

RE: Proposal   Entitled,   "AN   OVERVIEW   OF   SELECTED   IMPACTS   AND
        RECONCEPTUALIZATION OF STATE AID TO PUBLIC SCHOOL INFASTRUCTURE IN
        THREE REPRESENTATIVE KANSAS SCHOOL DISTRICTS"

The Committee on Research Involving Human Subjects / Institutional Review Board (IRB) for Kansas State University has reviewed the proposal identified above and has determined that it is EXEMPT from further IRB review. This exemption applies only to the proposal - as written – and currently on file with the IRB. Any change potentially affecting human subjects must be approved by the IRB prior to implementation and may disqualify the proposal from exemption.

Based upon information provided to the IRB, this activity is exempt under the criteria set forth in the Federal Policy for the Protection of Human Subjects, **45 CFR §46.101, paragraph b, category: 2, subsection: ii.**

Certain research is exempt from the requirements of HHS/OHRP regulations. A determination that research is exempt does not imply that investigators have no ethical responsibilities to subjects in such research; it means only that the regulatory requirements related to IRB review, informed consent, and assurance of compliance do not apply to the research.

Any unanticipated problems involving risk to subjects or to others must be reported immediately to the Chair of the Committee on Research Involving Human Subjects, the University Research Compliance Office, and if the subjects are KSU students, to the Director of the Student Health Center.

203 Fairchild Hall, Lower Mezzanine, 1601 Vattier St., Manhattan, KS 66506-1103 | 785-532-3224 | fax: 785-532-3278
comply@k-state.edu | k-state.edu/research/comply

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Appendix F – Informed Consent Form

Institutional Review Board (IRB)
Informed Consent Template Form
comply@k-state.edu | 785-532-3224

PROJECT TITLE:

AN OVERVIEW OF SELECTED IMPACTS AND RECONCEPTUALIZATION OF STATE AID TO PUBLIC SCHOOL INFRASTRUCTURE IN THREE REPRESENTATIVE KANSAS SCHOOL DISTRICTS

PROJECT APPROVAL DATE: January 20 | **PROJECT EXPIRATION DATE:** December | **LENGTH OF STUDY:** 12 month

PRINCIPAL INVESTIGATOR: Dr. David C. Thompson, Professor and Chair, Educational Leadership, KSU

CO-INVESTIGATOR(S): Kellen J. Adams, doctoral candidate, Educational Leadership, KSU

CONTACT DETAILS FOR PROBLEMS/QUESTIONS: Dr. David C. Thompson - (785) 532-5535; Kellen J. Adams (785) 650-8282

IRB CHAIR CONTACT NFORMATION: Rick Schmidt, Chair, Committee on Research Involving Human Subjects, 203 Fairchild Hall, Kansas State University, Manhattan, KS 66506, (785) 532-1483

PROJECT SPONSOR: N/A

PURPOSE OF THE RESEARCH:

The objective of this study is to pose an alternative to the capital infrastructure state aid system in Kansas and to examine the resulting effects on all school districts at a macro level, as well as specific impacts for three selected districts at a micro level.

PROCEDURES OR METHODS TO BE USED:

The initial interview questions will be sent to each district identified for the study. After this, phone interviews will be conducted with the three superintendents (or their designee).

The fiscal data which the researcher will review will be gathered through archival data submitted to the Kansas State Department of Education. Consequently, no "on site" research in the school districts will be conducted.

ALTERNATIVE PROCEDURES OR TREATMENTS, IF ANY, THAT MIGHT BE ADVANTAGEOUS TO SUBJECT:

N/A

RISKS OR DISCOMFORTS ANTICIPATED:

None

BENEFITS ANTICIPATED:

Participants, as well as the broader Kansas education community, will benefit from the identified trends, concerns, and recommendations that emerge as a result of the research. This information should be of particular use to school leaders and policymakers within the state of Kansas, as well as abroad.

EXTENT OF CONFIDENTIALITY:

Subjects will not be identified by name; All records related to this research will be stored exclusively on a password-protected external drive. No dissemination or replication of the records will occur.

IS COMPENSATION OR MEDICAL TREATMENT AVAILABLE IF INJURY OCCURS? ☐ Yes   ☑ No

PARENTAL APPROVAL FOR MINORS:

PARENT/GUARDIAN APPROVAL SIGNATURE:

	Date:

Terms of participation: I understand this project is research, and that my participation is voluntary. I also understand that if I decide to participate in this study, I may withdraw my consent at any time, and stop participating at any time without explanation, penalty, or loss of benefits, or academic standing to which I may otherwise be entitled.

I verify that my signature below indicates that I have read and understand this consent form, and willingly agree to participate in this study under the terms described, and that my signature acknowledges that I have received a signed and dated copy of this consent form.

(Remember that it is a requirement for the P.I. to maintain a signed and dated copy of the same consent form signed and kept by the participant).

PARTICIPANT NAME:

PARTICIPANT SIGNATURE: Date:

WITNESS TO SIGNATURE: (PROJECT STAFF)   Date:

Appendix G – Introduction Letter to Selected Districts

June 14, 2018

Deborah Fox, Director of Business Operations & Management
USD 446-Independence
Medium Wealth District

Sue Givens, Superintendent
USD 490-El Dorado
High Wealth District

Steve Splichal, Superintendent
USD 491-Eudora
Low Wealth District

Dear Deborah, Sue, and Steve:

Thank you in advance for your willingness to help with this important endeavor as it relates to my dissertation and completion of my doctoral agree. The focus of my dissertation is capital infrastructure and the associated state aid programs for Kansas school districts. My intent is to look at the impact from both a historical perspective, as well as implications of reconceptualization from 1985-present. The desire for wanting to study this specific subject has been motivated by my experiences as a classroom teacher/coach, building principal, and most recently as Executive Director for Fiscal and Support Services.

The study is being conducted in three parts: a.) a look at the historical implications from 1985-present through a thorough review of related literature; b.) a quantitative analysis of Kansas school district profiles under the current building infrastructure formula and three very distinct alternatives; and c.) the utilization of a professional judgement model to provide for policy recommendations and implications. The third part requires practitioner experience from the field, as collected through interviews. While the study examines the implications of reconceptualization at a broader level for all 286 districts in the state, it also examines the effects at a much deeper level of three specific school districts. Your school district was one of the three chosen for this study.

This letter is to kindly request your district's participation in the study, specifically with regard to the professional judgment model. Your participation would consist of a phone interview, which is estimated to take 30 minutes to complete. A list of the questions that will be asked during the interview will be provided prior to the scheduled interview time to allow for preparation. Please note: if there is a more appropriate person within your district to direct this request, please feel free to forward this information to that individual.

If your district is able to participate, I respectfully request that you complete the informed consent form that is attached. Once this correspondence is received, we can then schedule a time and day that works best for you for the phone interview. If you have any questions, please do not hesitate to contact me using the information listed below. Thank you in advance for your consideration of this request.

Sincerely,

Kellen J. Adams   Dr. David C. Thompson
Doctoral Candidate   Skeen Endowed Professor
kjadams@eldoradoschools.org   Distinguished Research Fellow NEFA
Cell: (785) 650-8282   Department Chair and Professor
                                                   Dissertation Advisor

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Appendix H – Interview Protocol Questions

Interviewer: <u>Kellen Adams</u>   **Date:** _____
Participant: _____   **Title/Role:** _____ **District:** _____
Process: <u>Phone Interview</u>

Questions:

1.) Have there been any major changes within your community/district that has significantly impacted the assessed valuation within recent history?

2.) What are the upcoming needs for building capacity (both physical space and location) as it relates to recent enrollment trends?

3.) What challenges do your buildings currently face with regards to critical systems, space, or alignment with curricular needs?

4.) What bond referendums has the district recently passed? Failed? Are there any upcoming bond issues that the board of education is considering or that there are needs for?

5.) Under SDFQPA funding, what were the impacts to capital infrastructure planning, maintenance, and improvement? Block grant funding? KSEEA funding?

6.) What are your perceptions and opinions regarding the current system of state aid for capital infrastructure for your district? Perception/opinions for the state as a whole?

7.) What are your perceptions and opinions regarding the impact to your district under a uniform statewide mill levy for capital infrastructure? Perceptions/opinions for the state as a whole?

8.) What are your perceptions and opinions regarding the impact to your district under an income-based state aid formula for capital infrastructure? Perceptions/opinions for the state as a whole?

9.) What are the current impacts to mill levys and capital infrastructure planning, maintenance, and improvement under the current state aid supplements that your district receives? How have you seen these change within recent years?

10.) What recommendations do you have for the current finance formula within the state of Kansas as it relates to capital infrastructure? How would these modifications affect your district specifically?