

A LONGITUDINAL STUDY OF SELECTED IMPACTS OF THE SCHOOL DISTRICT
FINANCE AND QUALITY PERFORMANCE ACCREDITATION (SDFQPA) ACT ON
REPRESENTATIVE KANSAS SCHOOL DISTRICTS, 2002-2011

by

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B.S., Kansas State University, 2000
M.S., Emporia State University, 2004

AN ABSTRACT OF A DISSERTATION

submitted in partial fulfillment of the requirements for the degree

DOCTOR OF EDUCATION

Department of Educational Leadership
College of Education

KANSAS STATE UNIVERSITY
Manhattan, Kansas

2012

ABSTRACT

Information gained from the present study should provide important policy insights into whether adjustments to the School District Finance and Quality Performance Accreditation (SDFQPA) Act funding formula have supported the original goal behind SDFQPA, which was to provide more equal funding to public elementary and secondary pupils in Kansas. The study assessed selected fiscal and pupil performance impacts following changes to the SDFQPA funding formula during the years 2002 - 2011. The information gained from the present study also can be compared with the insights gained from the DeBacker study of 2002 which analyzed SDFQPA funding formula impacts from 1992 - 2001. The result of extending and expanding the DeBacker study to new data in 2011 is significant. When considered jointly, information from the two studies should provide insight about selected school funding variables impacted by the SDFQPA funding formula over a twenty-year span.

The population for the study included all 289 Kansas school districts in existence in 2011. The study sample, 112 school districts, was arranged into decile groups based on assessed property valuation in 2002. The design resulted in 28 school districts in four decile groups of Deciles 1, 5, 6, and 10. Decile 1 school districts were considered poor, Deciles 5 and 6 were considered average wealth, and Decile 10 school districts were considered wealthy.

The study was conducted in two phases. The first phase consisted of an extensive data review based on the critical element of local fiscal capacity to support schools across two book-end years 2002 and 2011. The following represent the fiscal and student performance variables analyzed in the first phase: enrollment, general fund amounts per pupil, supplemental general fund amounts per pupil, capital outlay fund amounts per pupil, bond and interest fund amounts per pupil, number of pupils per certified employee, and average teacher salaries. Other pupil

performance variables examined included: graduation rates, dropout rates, and state reading and math assessment results.

The second phase of the study attempted to expand on researcher observations made during the first phase through the use of surveys and telephone interviews. Surveys were mailed to the 112 school districts in the study sample to gather contextual information about the specific variables and also to gather information not available from the data. Survey information included the following: construction or remodeling of facilities, closing or combining of schools, and changes in secondary curricular offerings. Telephone interviews were also conducted with 5 randomly selected school districts from each of the four studied deciles to clarify the survey data and to gather school leaders' perceptions about changes to the SDFQPA funding formula.

Results of the study indicated that adjustments to SDFQPA from 2002-2011 did indeed increase the level of fiscal resources available to average wealth school districts at a greater rate than resource increases experienced by wealthy school districts. Pupil performance across all deciles improved, with the most dramatic improvements occurring within the average wealth school districts. The school districts within Decile 1 experienced the most improvements to facilities, and increases in curricular offerings when compared to other deciles. The results indicated that positive changes have occurred in the educational experience offered by Kansas school districts from 2002-2011. The positive changes were discovered with only cautious optimism, however, as more recent changes to SDFQPA could potentially undo the growth experienced by Kansas school districts from 2002 to 2011.

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Approved by:
Major Professor
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ACKNOWLEDGMENTS

Pursuing my doctoral degree was a personal experience that challenged me and helped me grow as an individual and as a professional more than I could have ever imagined. It would not have been possible without the support and guidance from friends, colleagues, and family.

Thank you to Dr. David Thompson for his patience and persistence in developing this research topic and dissertation. His guidance and support was invaluable as we refined this research. My committee consisting of Dr. Ken Hughey, Dr. Teresa Miller, and Dr. Mary Devin, provided support and feedback that helped to hone this research into a refined piece of work.

I would also like to thank the Emporia Public Schools administration for providing me the professional support and time to complete this work.

None of the work would have been possible without the unwavering support of my family. Thanks to my sister, Dr. Shawna Jordan, for her encouragement, and guidance, as I worked through the process. The biggest thank you goes to my wife, Amy and two beautiful daughters, Ava and Mae, as they allowed Dad countless hours of time to complete his “homework.”

CHAPTER 1

Introduction

General Background

What is the cost of public common (PK-12) education? Or should it be stated as, at what cost does a society provide such education? These are key questions that have been debated since the earliest forms of schooling in the American colonies. Many of the earliest founders and more recent leaders have openly discussed the topic of public education's importance to the nation's future. The following are statements by U.S. Presidents professing the value of education to maintain the integrity of the United States.

The single most important thing we can do is to make sure we've got a world-class education system for everybody. That is a prerequisite for prosperity. It is an obligation that we have for the next generation. (Obama, 2010)

Our progress as a nation can be no swifter than our progress in education. Our requirements for world leadership, our hopes for economic growth, and the demands of citizenship itself in an era such as this all require the maximum development of every young American's capacity. The human mind is our fundamental resource. (Kennedy, 1961)

Enlighten the people generally, and tyranny and oppressions of body and mind will vanish like evil spirits at the dawn of day. (Jefferson, 1816)

Defining an adequate education has long been a source of debate, and almost nothing has been more vigorously debated than appropriate funding. Although the education system in America is critiqued on a national level, the reality is that each state has the independent obligation of providing and funding an adequate education for its students. This obligation arises as outlined in the United States Constitution in the Tenth Amendment, "The powers not

delegated to the United States by the Constitution, nor prohibited by it to the States, are reserved to the States respectively, or to the people” (Tenth Amendment to the United States Constitution, 1791). While education is not specifically addressed in the U. S. Constitution, the argument has been that providing an education is fundamental to the progress of the nation as emphasized by past leaders (Obama, 2010; Kennedy, 1961; Jefferson, 1816). A further common argument for the importance of and responsibility for education is also invoked by the Fourteenth Amendment to the Constitution:

No State shall make or enforce any law which shall abridge the privileges or immunities of the citizens of the United States, nor shall any state deprive any person of life, liberty, or property, without due process of law; nor deny to any person within its jurisdiction the equal protection of the laws. (Fourteenth Amendment to the United States Constitution, 1868)

In use, all these arguments, and particularly the Fourteenth Amendment claims, seek to establish that education is mandated by the highest federal law and must be provided within individual states’ statutes because all laws must be equally upheld for all citizens. When issues of an adequate education and access to equal educational opportunities are included in the concept, the impact of the Constitutional requirement is powerful, i.e., since an education for all citizens is implied in federal law and consequently has been held to be required by extension into state law, it must also be both adequate and equal for all citizens.

Although education has been valued in the United States, funding of an equal educational opportunity is a politically charged topic. There has been great disagreement on how to fund it, especially given the Tenth Amendment’s assignment to the states certain powers and responsibilities, including some on which the Fourteenth Amendment may have great bearing.

Some of the very earliest efforts to fund public schools were met with great resistance as indicated by the voting down of Thomas Jefferson's *Bill for the More General Diffusion of Knowledge*, which was presented to the Virginia legislature in 1779. Jefferson's bill was the first to introduce the concept of a public education system supported locally (Tozer, Violas, & Senese, 1995). The ensuing years saw both relentless progress and substantial resistance, as the federal government's role in providing equal educational opportunities took a giant step forward with the passing of the Northwest Land Ordinance Act of 1785, which required each township to set aside land for a public school. Predictive of future struggles, funding these schools was left to the discretion of the local township. Although history is greatly abbreviated here, it was not until *The Common Schools Movement* of 1837, famously proposed by Massachusetts Board of Education secretary, Horace Mann, before any real progress toward a more uniform educational system began to take shape across the nation (Good, 2008).

In the grand scheme of things, this early and emergent structure for public education had significant social, economic, and political impacts. One of the most significant impacts of the Common Schools Movement was the way that it was funded through local taxes. This was a significant shift from the essentially private "rate bills" that had long been used to generate funding for earliest colonial schools (Madsen, 1974). The effect of the Common Schools Movement was, among other things, a concerted transition to a system of public schools funded through local taxes, thereby increasing children's access to education. In the end, the progression toward a system of common schools and establishment of local tax effort to fund these schools was the catalyst that began to shape the school financing systems that are in place today throughout the entire nation.

Although the federal government via the Tenth and Fourteenth Amendments to the U.S. Constitution has both long abdicated a primary role in supporting education and has simultaneously exercised important controls on schools, federal involvement has nonetheless evolved dramatically over the course of the nation's history. Federal monies were largely nonexistent until the 1960s, leaving the costs of public schools to a mix of local and state revenues. On a national scale, in 1890 local revenues for schools made up roughly 80% of school district funding, with the remaining 20% coming from state aid (Springer, Houck, & Guthrie, 2008), a pattern that persisted far beyond the 1890's observation date. While never becoming a predominant player in school funding, the federal government's role shifted significantly with the passage of the *Civil Rights Act* of 1964, which federally mandated equal opportunities to education. The Civil Rights Act of 1964 ushered in several smaller Congressional acts that markedly increased the flow of federal aid to public schools. One smaller act that was most significant came in the form of the *Elementary and Secondary Education Act* ESEA, United States Department of Education, 1965). ESEA established the foundation for many of the current federal entitlement funds still in existence today. These entitlement funds were designed to aid public school districts with high numbers of disadvantaged children and to promote a more equitable education. The original ESEA has been regularly amended and reauthorized, with modifications eventually evolving into the current reform effort, *A Blueprint for Reform: The Reauthorization of the Elementary and Secondary Education Act* (United States Department of Education, 2010). Through a long history of federal, state, and local progress and accompanying struggles over the control and funding of public education, by 2005 the national averages for a school district's revenues were roughly 50% state

aid, local tax effort 40%, and federal aid 10% (Thompson, Wood, & Crampton, 2008), a tripartite that has changed very little in the ensuing years.

Any brief history of funding public schools in the United States concludes that states and local units of government carry the primary load for creating and funding education systems, with considerable federal influence and some attendant federal support. Such a conclusion leads to the observation that despite the Common Schools Movement, currently there is no common system for funding public elementary and secondary schools. Instead, 50 states have created their own funding systems based on political preference and judicial monitoring, with guidelines of federal and state constitutional interpretation. With 50 possible systems, there are inevitable discrepancies in how individual states choose to fund education systems. With states now typically shouldering 50% of the costs of schooling, it has become even more important to observe that the states' role in funding schools has been contingent on three factors: taxable wealth of local school districts, amount of federal aid flowing to the given state resulting in local district flow-through, and operation of political philosophies that have driven the design of state aid plans (Thompson et al., 2008). As a consequence, states must continually work to balance these three factors as they try to provide an equal educational opportunity to all students.

Balancing Funding Factors in Kansas

Like all other states in the Union, the state of Kansas has continually had to work to meet the challenge of balancing disparities in local school districts' wealth and the political factors that influence policy development. Until 1992, Kansas' funding of schools first relied on taxes levied on local property to fund local schools. The state aid formula that was in place prior to 1992 was known as the School District Equalization Act (Martinez & Snider, 2001). Although

named an equalization act, this funding method nonetheless allowed disparity between wealthy school districts (those with high assessed valuations) and poor school districts (those with low assessed valuations) so school districts with high assessed valuations per pupil generated more dollars through levied taxes than poor school districts levying taxes at the same tax rate. Consequently, this created an inequity in the amount of dollars available to fund the local school district. The growing disparity resulted in several school districts filing suit against the state, claiming the funding formula at that time, School District Equalization Act (SDEA), was unconstitutional. These suits were combined into one suit, *Mock v. Kansas and the School District Finance Act* (*Mock v. Kansas and the School District Finance Act*, 1991). According to Article 6 of the Kansas Constitution, “the legislature shall make suitable provision for finance of the educational interests of the state” (Kansas Constitution, 1861). In the fall of 1991, Shawnee County District Judge Terry Bullock agreed that the funding formula was in violation of the state constitution. Although he did not bring the lawsuit to trial, he granted the legislature time to comply with the constitution (*Mock v. Kansas*, 1991). The Kansas legislature reacted by drafting a new school finance law, the School District Finance and Quality Performance Accreditation (SDFQPA) Act of 1992, to come into compliance with the state constitution.

Since 1992 with the passage of SDFQPA, Kansas has been funding schools through a three-part formula. The first part is known as the base state aid per pupil (BSAPP), which is a uniform per-pupil grant for all students across the state. The second part of the formula focuses on equalization of funding for different characteristics of a school district and its students. Equalization occurs through weighting factors to compensate school districts for additional costs that come with serving certain student populations. The result is a weighted full time enrollment (WFTE) individualized to each school district. The BSAPP and the WFTE are multiplied to

determine a school district's state financial aid (SFA). The third part of the funding formula provides taxpayer equality, as a school district's SFA is adjusted in accordance to a district's local effort. Local effort within a district is the sum of: (a) proceeds of the uniformly levied statewide school district general fund property tax, 20 mills ; (b) special education services state aid; (c) unexpended and unencumbered balances remaining in the school district's general fund; (d) unexpended and unencumbered balances remaining in the 'program weighted' funds (i.e., transportation, bilingual, and vocational educational funds except for the vocational fund of a district which operates a vocational school); (e) industrial revenue bond and port authority bond in lieu of tax payments; (f) mineral production tax receipts; (g) 70% of federal Impact Aid, in accordance with federal law and regulations; and (h) tuition paid on behalf of nonresident pupils for enrollment in regular education services. Funding generated from a school district's local effort is subtracted from the state financial aid (SFA), resulting in the general state aid that a school district receives (Kansas Legislative Research Department, 2010).

In 1992 when the SDFQPA funding formula was adopted, there were school districts in the state that were spending more per pupil than the newly adopted formula would allow. In order to transition these school districts to the newly adopted SDFQPA funding formula, the state enacted a Local Option Budget (LOB). Originally in 1992, the LOB also known as the supplemental general fund, allowed districts to generate funds up to 125% of their SFA. By 2009, that percentage had grown to 131% of a district's SFA. The LOB was originally intended to be a temporary part in the funding of Kansas schools; however, it has evolved into an essential piece of a school district's funding. This was evident by the increase in the number of school districts that exercised LOB authority and increased expenditures with LOB funds: e.g., in 1992-93, only 106 districts exercised LOB authority equaling \$98.2 million in expenditures statewide;

by 2000-01, 284 districts exercised LOB authority equaling \$369.7 million in expenditures statewide; and by 2009-10, 293 districts exercised LOB authority equaling \$931.6 million in expenditures statewide (Kansas Legislative Research Department, 2005). The LOB continues to bring into question the equity of the current school funding formula because it is still based on an individual school district's assessed valuation. Districts that have high assessed valuations remain advantaged (i.e., taxing at a lower level can generate more dollars for wealthier districts than can districts with low assessed valuations taxing at the same rate).

Since enactment of the SDFQPA funding formula in 1992, the new law has also been challenged legally on the basis of its defensibility under provisions of the Kansas Constitution. In a 1993 suit, *Unified School District No. 229 v. State of Kansas*, the Kansas Supreme Court had ruled the new SDFQPA funding formula provided suitable provision for finance of the educational interest of the state (*Unified School District Number 229, et. al. v. State of Kansas, et. al.* 1994). More recently, however, in *Montoy v. State of Kansas* (2005) the Kansas Supreme Court found that the legislature had failed to satisfy its own definition of "... a suitable provision for finance..." which was based on state accreditation standards and student academic performance measures (Kansas Legislative Research Department, 2006a). Earlier in January of 2003, Shawnee County District Judge Terry Bullock had ordered that the state legislature must act to provide a suitable education, whereby the state of Kansas appealed to the Kansas Supreme Court. Judge Bullock stated in district court, "...a constitutionally suitable education (much like an efficient education or an adequate education as provided for in the constitutions of our sister states) must provide all Kansas students, commensurate with their natural abilities, the skills necessary to understand and successfully participate in the world around them both as children and later as adults" (*Montoy v. State*, 2003). Due to the Kansas Supreme Court's subsequent

2005 upholding of Judge Bullock's ruling that a suitable education was not being adequately funded, the legislature was again forced to respond to the Kansas Supreme Court opinion by increasing funding levels for the 2005-06 school year. The Kansas legislature also enacted SB 549 which provided increases in education funding for the next three years. These changes enacted by the legislature increased the BSAPP and adjusted the following SDFQPA funding formula weights: (a) increased at-risk factors; (b) the addition of high-density at-risk factors; (c) the addition of non-proficient factors; and (d) increased bilingual factors.

Statement of the Problem

Numerous studies proposed that the 1992 School District Finance and Quality Performance Accreditation Act (SDFQPA) was highly equitable in terms of funding theory. The SDFQPA funding formula, however, has been repeatedly challenged in court and additionally has been repeatedly adjusted in response to state and national policy development. Since 2001, the nation's schools have responded to the *No Child Left Behind Act* (United States Department of Education, 2001), which placed increased accountability on schools for students' academic proficiency. At the state level, the lawsuit of *Montoy v. the State of Kansas* (2003) questioned the constitutionality of the SDFQPA funding formula. The state lawsuit claimed unconstitutionality based on the following factors: (a) the increased accountability measures that require additional funding to achieve; (b) a growing achievement gap between white and minority students; and (c) disparities in funding between wealthy school districts and poorer school districts. These events resulted in legislative changes to the original SDFQPA funding formula.

Since 2001, additional state and national policy developments have impacted the way the original 1992 SDFQPA funding formula funded school districts in Kansas. The impact of the SDFQPA funding formula changes are the topic of this current study. Examples of these selected changes include; increases to pupil at-risk factors, the addition of high-density at-risk factors, the addition of non-proficient factors, increases in bilingual factors, and fluctuations in the supplemental general fund cap (Kansas Legislative Research Department, 2009). The fiscal and practical impact of these changes to the SDFQPA funding formula is unknown. Consequently, the effect of these changes on select groups of Kansas school districts was studied.

The broad questions that framed the study were:

1. Did school districts considered wealthy in 2002 subsequently experience changes (positive or negative) in the level of education services they provided during 2002-2011 due to changes in the SDFQPA funding formula?
2. Did school districts considered poor in 2002 subsequently experience changes (positive or negative) in the level of education services they provided during 2002-2011 due to changes in the SDFQPA funding formula?
3. Did school districts considered of average wealth in 2002 subsequently experience changes (positive or negative) in the level of education services they provided during 2002-2011 due to changes in the SDFQPA funding formula?

4. What effect (positive or negative) did changes in the SDFQPA funding formula have on the LOB experience during 2002-2011 in wealthy, average, and poor school districts?
5. In effect, what changed financially and educationally in Kansas school districts across the years 2002-2011?

Research Purpose and Statement of Objectives

The purpose of this study was to examine the impacts of selected changes to SDFQPA on Kansas school districts since 2001 (i.e., a longitudinal examination 2002-2011). Specifically, the objectives of this study were to answer the following sub-questions by raising detailed inquiry about Kansas school districts of low, average, and high assessed valuations (i.e., wealth):

1. Based on the SDFQPA funding formula, which school districts were considered wealthy (assessed valuation per pupil) based on 2002 funding levels?
2. Based on the SDFQPA funding formula, which school districts were considered wealthy (assessed valuation per pupil) based on 2011 funding levels?
3. Based on the SDFQPA funding formula, which school districts were considered poor (assessed valuation per pupil) based on 2002 funding levels?
4. Based on the SDFQPA funding formula, which school districts were considered poor (assessed valuation per pupil) based on 2011 funding levels?
5. Based on the SDFQPA funding formula, which school districts were considered to be of average wealth (assessed valuation per pupil) based on 2002 funding levels?
6. Based on the SDFQPA funding formula, which school districts were considered to be of average wealth (assessed valuation per pupil) based on 2011 funding levels?

7. Based on changes to SDFQPA from 2002-2011, what were the financial impacts of selected changes in the SDFQPA funding formula on wealthy school districts in the specific areas of general fund, supplemental general fund (LOB), capital outlay, and the bond and interest fund?
8. Based on changes to SDFQPA from 2002-2011, what were the financial impacts of selected changes in the SDFQPA funding formula on poor school districts in the specific areas of general fund, supplemental general fund (LOB), and capital outlay, and the bond and interest fund?
9. Based on changes to SDFQPA from 2002-2011, what were the financial impacts of selected changes in the SDFQPA funding formula on average wealth school districts in the specific areas of general fund, supplemental general fund (LOB), and capital outlay, and the bond and interest fund?
10. According to the analysis of this study, has the supplemental general fund (LOB) created more equal or more unequal educational opportunities as defined by resource availability and accessibility?
11. Based on changes to SDFQPA from 2002-2011, what program impacts have selected changes in the SDFQPA funding formula had in the following specified areas:
 - a. How has the number of pupils per certified employee changed in each of the selected wealthy school districts?
 - b. How has the number of pupils per certified employee changed in each of the selected poor school districts?
 - c. How has the number of pupils per certified employee changed in each of the selected average wealth school districts?

- d. Has there been an observable trend between changes in the SDFQPA funding formula and graduation rates in each of the selected wealthy districts?
- e. Has there been an observable trend between changes in the SDFQPA funding formula and graduation rates in each of the selected poor school districts?
- f. Has there been an observable trend between changes in the SDFQPA funding formula and graduation rates in each of the selected average wealth school districts?
- g. Has there been an observable trend between changes in the SDFQPA funding formula and dropout rates in each of the selected wealthy school districts?
- h. Has there been an observable trend between changes in the SDFQPA funding formula and dropout rates in each of the selected poor school districts?
- i. Has there been an observable trend between changes in the SDFQPA funding formula and dropout rates in each of the selected average wealth school districts?
- j. Has there been an observable trend between changes in the SDFQPA funding formula and state assessment results in each of the selected wealthy school districts?
- k. Has there been an observable trend between changes in the SDFQPA funding formula and state assessment results in each of the selected poor school districts?
- l. Has there been an observable trend between changes in the SDFQPA funding formula and state assessment results in each of the selected average wealth school districts?
- m. What was the impact of selected changes in the SDFQPA funding formula on new construction of educational facilities in each of selected school districts?

- n. What was the impact of selected changes in the SDFQPA funding formula on the closure and combining of educational facilities in each of selected school districts?
- o. What was the impact of selected changes in the SDFQPA funding formula on teacher salaries in each of selected school districts?
- p. What was the impact of selected changes in the SDFQPA funding formula on curriculum offerings at secondary level in each of selected school districts?

Methodology

To address these questions, this study utilized an approach similar to the structure used in a study by DeBacker (2002) entitled, *A Longitudinal Study of Selected Impacts of the 1992 School District Finance and Quality Performance Accreditation Act (SDFQPA) on Representative Kansas School Districts, 1993-2001* and extended the analysis in both years and focus. Consequently, the net sum of both studies is a view of selected school funding variables in Kansas over nearly two decades, 1993-2011.

Like the DeBacker (2002) study, this current research utilized decile analysis as the basic structure for data organization and treatment. Briefly, this study first ranked all Kansas school districts from wealthiest to poorest based on their 2002 assessed valuation per pupil, with the top decile (10%) consisting of school districts considered to be the wealthiest. Conversely, the bottom decile consisted of those school districts considered to be the poorest. The remaining deciles were representative of the continuum of the 80% of school districts that fell between the extremes of local taxable wealth. The same process was repeated using 2011 assessed valuations per pupil. The resulting data arrays were aligned and examined for changes and trends in local wealth factors (i.e., taxable assessed valuation), over the extended time period 2002-2011.

These baseline wealth data were then further paired with other fiscal and pupil performance data for each respective district, so that a taxable wealth and educational performance profile was generated (by decile) for 2002 and 2011. The study then focused on any differences in performance on the selected variables in order to descriptively observe any impact that SDFQPA funding formula changes during the target years may have had on the school districts. More specifically, this study examined trends and changes by wealth-based decile for the comparison years 2002 and 2011 on:

1. *fiscal variables of:*

- a. enrollment,
- b. general fund, supplemental general fund amounts per pupil,
- c. capital outlay fund per pupil,
- d. bond and interest fund per pupil,
- e. number of certified employees per pupil,
- f. average teacher salaries.

2. *pupil performance variables of:*

- a. graduation rates,
- b. dropout rates,
- c. state reading and math assessment results.

This analysis was then followed up with interviews of a sample of poor, average wealth, and wealthy school districts in order to gain deeper insight regarding the impact that SDFQPA funding formula changes may have had at the local level. More specifically, selected school district leaders drawn from selected wealth deciles were interviewed on the fiscal and pupil performance variables listed earlier, plus the additional topics of new building projects, closure

of buildings, combining of buildings, secondary-level curriculum offerings, and morale of teaching staff.

The researcher then reviewed all data gathered to (a) estimate whether school districts' fiscal and pupil performance profiles had improved or worsened over the time period, (b) estimate whether changes in fiscal and pupil performance profiles over time appeared to be wealth-based, and (c) draw policy observations regarding the direction and magnitude of any observed patterns in fiscal variables and pupil performance data. Information gained as a result of this study should assist state and local policymakers as they evaluate the constitutionality, adequacy, and equity of school funding in Kansas by providing an objective perspective about the impact of recent changes to the funding of Kansas schools.

Limitations of the Study

The research findings in this study were subject to the following limitations:

1. Accuracy of any data obtained from the Kansas State Department of Education.
2. Data in this study were confined to Fiscal Years 2002 through 2011 only.
3. Information in this study for graduation rates covered the years 2002 through 2011 only.
4. Information in this study for state reading and math assessments covered the years 2002 through 2011 only.
5. The survey information in this study is only as accurate as the responses given by the individuals choosing to participate.

6. School finance formulas are determined by individual state governments. Research results from this study are specific to the school finance formula for Kansas. Consequently, generalizations about school finance beyond Kansas may be limited.

Definitions

2010 Commission - A group developed by the Kansas legislature as part of HB 2247 that was passed in 2005. The role of the 2010 Commission was to conduct annual performance audits of selected Kansas school districts.

Adjusted Enrollment – The enrollment of a district as calculated by adding the additional weightings from factors used to offset additional costs that occur when educating students with certain characteristics (Kansas Legislative Research Department, 2009).

Base State Aid Per Pupil (BSAPP) - The amount of money paid by the state of Kansas to each district for each full-time equivalent student (Kansas Legislative Research Department, 2009).

Decile Analysis – A methodology for aligning school districts along characteristics that allow them to be compared on a level playing field (Thompson, Wood, & Miller, 1993).

Local Option Budget – An additional amount of money a school district is allowed to raise and spend (up to 31% of a school district’s state financial aid). This is also known as the supplemental general fund (Kansas Legislative Research Department, 2009).

Mill – One mill is \$1 of property tax levied against \$1,000 of assessed valuation (Thompson et al., 2008).

School District Finance and Quality Performance Accreditation (SDFQPA) – The funding formula for the state of Kansas from 1992 to the present.

State Financial Aid (SFA) – The amount of money paid to Kansas school districts as determined by multiplying the base state aid per pupil (BSAPP) by the district's adjusted enrollment (Kansas Legislative Research Department, 2009).

Chapter 2

Review of Related Literature

Brief History of School Funding Structures and Standards

School Funding Structures

In the early United States of America, the purpose of schools ranged from the teaching of religious beliefs to occupational training. Another key role of early schools was to develop citizens who could sustain the community and its culture. These early functions of schools were largely determined by the local community. In a brief examination of the history and evolution of schools, it becomes apparent that the Common Schools Movement proposed by Horace Mann in 1837 started a shift toward a common purpose for public education (Good, 2008).

Public schools have continued to evolve to the point where they now hold a critical role in the overall success of the United States. As public schools have evolved, the individual states have taken on a more prominent role in defining the expected outcomes of education. Standardized outcomes across a state's public education system have particularly resulted as demands for equity of opportunities for students of a given state have increased (Spring, 2008).

In 1973 litigation, the legal standard was set by federal courts that each state is responsible for defining and providing an equal and adequate education for all students residing within that state (*San Antonio Independent School District v. Rodriguez*, 1973). The ruling that shifted accountability to the state to provide an equal education also gave rise to questions about adequate funding levels. Disagreement on equitable and adequate funding levels has created a

continuing balancing act for state legislatures between competing demands for local control of funding levels and the state's obligation to ensure an adequate equalized education for all students that reside in a state (Thompson et al., 2008).

It was not until 1906, however, that school funding mechanisms began to be seriously studied and debated when Elwood P. Cubberley introduced the concept of state aid. Under his leadership, states began to create school funding structures that tended to shift from a completely locally funded structure to one that included state aid. He believed that all children of the state are equally important and are entitled to the same advantages (Cubberley, 1906). Cubberley's ideas were not widely accepted at the time, but later gained support throughout the past century. Cubberley's original concept looked to balance educational opportunity for students as well as balance the funding burden for taxpayers across a state.

The impetus for a wider view of equitable and adequate school funding gained new traction when in 1922 Harlan Updegraff introduced funding structures that built upon Cubberley's (1906) state aid concept. Updegraff introduced the concepts of power equalization and rewarding local districts for tax effort. Power equalization and rewarding local districts for tax efforts were concepts that spread the burden of funding schools across a larger base of taxpayers, but at the same time ensured that local communities contributed at adequate levels for their level of wealth. The concepts of power equalization and reward for local tax effort were closely linked to the current school financing concept of local school districts taking on an increased tax burden to qualify the school district for increased state aid. Updegraff's contributions, like Cubberley's, became prominent in many states' current school funding structures.

Providing for a minimum educational program was another early and subsequently widely used concept in school funding structures (Strayer & Haig, 1923). Providing a minimum educational program was first introduced by George D. Strayer, Sr. and Robert M. Haig. The Strayer-Haig model required each school district across a state to levy a uniform local tax equal to the level that would be necessary to meet the minimum educational program found in the wealthiest school district in the state (Strayer & Haig, 1923). Under this plan, the state then redistributed the funds generated from the uniform tax levy according to a school district's wealth. In effect, the Strayer-Haig formulation resulted in the poorest school districts receiving state aid necessary to fund a minimum education program equal to the program found in the wealthiest school district in the state. In the Strayer-Haig model, the wealthiest districts received little to no money in the form of state aid. This minimum education program was referred to as the foundation program, which meant that the state would guarantee a financial/educational foundation which local districts could enhance (Thompson et al., 2008). As of 2005, a majority of the 50 states' funding structures had incorporated the concept of the foundation program as part of the funding structure (Thompson et al., 2008).

As time continued, several states' funding structures began to combine the foundation program introduced in the Strayer-Haig concept with an idea introduced by Paul Mort in 1924 (Thompson et al., 2008). Mort introduced the idea that there would be unequal costs per pupil associated with providing an equal educational program. Students from different backgrounds or different school districts can cost more to educate based on individual student's needs and sizes of the school districts. Mort believed state aid to school districts should vary based on criteria or characteristics of each individual school district. The concept of weighted pupils (i.e., some students costing more to educate than others) came from Mort's original idea. The weighted

pupil concept was supported by the idea that equal educational programs for differing students will have different costs if multiple criteria are accurately analyzed to determine the cost of the minimal educational program (Thompson et al., 2008).

In 1930, another revolutionary school funding theory was introduced by Henry Morrison. Morrison believed if the state was responsible for providing an equal education for all students, then the state should take sole responsibility for funding and operating schools. Morrison (1930) felt this would eliminate the funding discrepancies found between school districts across a state due to the varying wealth of school districts. Morrison's belief was that discrepancies in educational programming and opportunities would be reduced with completely state-funded schools. Although influential in subsequent years, states have not been willing to fully adopt such a structure because it would eliminate local control of funding public schools which is greatly valued by local school districts throughout the United States. Hawaii has been the only state to adopt such a funding structure (Thompson et al., 2008).

School Funding Standards

The funding structures proposed by these early researchers did much to improve equity and adequacy of funding for public schools, and in many ways their inventions continue to serve as the foundational pieces for all public school funding structures in the United States (Thompson et al., 2008). However, measuring the adequacy and equity of school funding continues to be a challenge for state legislatures. Often throughout the history of the United States the judicial branches of government, both state and federal, have been called upon to rule if a state's funding structure is equitable and adequate. The courts have repeatedly applied three

different standards to determine the adequacy and equity of a state's funding structure (Koski & Hahnel, 2008). The three most common standards include the horizontal equity standard, the vertical equity standard, and the effective equity standard (Koski & Hahnel, 2008).

The horizontal equity standard is the concept that all students should receive the same amount of funding--equal treatment of equals (Berne & Stiefel, 1999). The horizontal equity standard, however, does not account for differing needs of students, or the unequal taxing burden that develops between a wealthier school district and a poor school district (Wise, 1967). A wealthy school district is one that has a high assessed valuation per pupil, while a poor school district has a low assessed valuation per pupil. As school districts try to provide the same level of educational opportunity, the result is a higher taxing burden for the taxpayer in the poor school district when compared to the wealthy school district. Ultimately, the poor school district cannot tax at a high enough level to generate funding necessary to equalize educational opportunities with the wealthy school district, resulting in unequal educational opportunities for students. The horizontal equity standard also does not account for the expensive-to-educate student that is often found in greater density in poor school districts. Educational opportunities for students vary greatly in states where the horizontal equity standard has been used to determine the constitutionality of the state funding structure (Wise, 1967).

The vertical equity standard, the second standard, requires resources to be distributed to school districts based on characteristics of the student population. The vertical equity standard is known as unequal treatment of unequal students (Berne & Stiefel, 1984). A school district's population would be more expensive to educate if a higher percentage of students are being transported long distances, there are high numbers of second language learners, there are high numbers of students with special education needs, and/or high levels of poverty. If a state's

education funding structure is to meet the vertical equity standard, districts with a population that is more expensive to educate would have to receive additional funding compared to a similarly sized districts with lower density of expensive students. States that incorporate the concept of the weighted pupil, as developed by Mort (1924), in the funding structure have a greater likelihood of meeting the vertical equity standard because the level of funding is directly related to the types of students within the school district . At least in principle, the vertical equity standard has been considered the most equitable standard used to measure a state's funding structure (Berne & Stiefel, 1999).

The effective equity standard establishes standard educational outcomes for each student and the resources necessary to meet the defined outcomes are unlimited (Kirp, 1968). The effective equity standard differs (Berne & Stiefel, 1984) from the vertical equity standard in that the level of resources necessary to get all students to the established educational outcomes are not predetermined, whereas vertical equity focuses on the resources that a school district receives based on the characteristics of that school district. Determining adequate educational outcomes and the cost to achieve those outcomes are the challenges that state legislatures face when trying to meet the effective equity standard (Koski & Hahnel, 2008). In principle, a state's school funding structure meets the effective equity standard if each child has the opportunity to meet the established educational outcomes regardless of the cost or taxing effort the state must endure (Kirp, 1968).

School funding structures and the equity standards that are used to determine the constitutionality of those funding structures have continued to evolve in response to state and national policy development. The vertical equity and effective equity standards have forced an evolution of school funding structures which have attempted to reduce or eliminate tax base

differences by offsetting the effects of local wealth disparity in educational opportunity (Thompson et al., 2008). The difficulties and disagreements surrounding the relative success of these attempts, however, have not permitted a uniform outcome or a diminution in continued searching for solutions to equitable and adequate school funding.

Brief History of School Funding Litigation Landmarks

National and state policies have historically altered the role and purpose of education, but litigation at the state and federal levels has traditionally been necessary to align the funding structures with adopted educational policies (Thompson et al., 2008). The nature of school funding litigation has evolved sequentially from original concerns regarding basic access to an education, to the equality and equity of that education, to currently focusing on the adequacy of the education provided by the state. The cases discussed within this section are considered landmark cases because they altered the underpinnings of school funding structures, which have reduced the inequities within a state's school districts (Evans, 1997).

One of the earliest school funding cases was *Stuart v School District No. 1 of Kalamazoo* (1874). In *Stuart*, the citizens of Kalamazoo argued that taxes should not be levied to fund secondary education. The relevant state court ruled that levying taxes to fund secondary education was constitutional and there were no limits on the range of grade levels or the content levels that could be afforded through the school district. *Stuart* was significant because it created the opportunity for secondary education to be part of the publicly funded education system.

Segregated schools and discrepancies in resources available to segregated schools were commonplace in the late 19th and early 20th centuries as a result of the ruling in *Plessy v*

Ferguson (1896). *Plessy* held that separate railcars for different races of people were equal. Local school boards applied the *Plessy* ruling throughout school districts, arguing that separate segregated schools were equal. *Brown v Board of Education* (1954), however, overturned the separate yet equal ruling and forced the desegregation of schools. The process of eliminating discrimination in education spurred the development and growth of federal mandates and programs to support states that were actively working to comply with the ruling in *Brown*. The *Civil Rights Act* of 1964 was an example of how the federal government responded to the ruling in *Brown v Board of Education*. The *Civil Rights Act* of 1964 marked the advent of entitlement programs that started the flow of federal resources to states to eliminate disparities in educational opportunities for citizens (Thompson et al., 2008).

As society began to understand the necessity of equal opportunities for all citizens, many aspects of public education began to follow the same trend. Since 1970 there have been three waves of education litigation based in educational equality's expanding definition (Koski & Hahnel, 2008). The first wave ran from 1970 through 1973 and focused on federal equal protection, or the right to an equal education. The second wave ran from 1973 through 1989 and focused on the equity of educational opportunities that each state was providing to the students residing in that state. The third wave, focusing on the adequacy of education provided by each state, began in 1989 and is still occurring (Evans, 1997).

Serrano v Priest (1971) was a state court case built on the standard of horizontal equity where the plaintiffs were seeking equal dollars for equal students. *Serrano* claimed education was a protected right under the Fourteenth Amendment to the U.S. Constitution. The education funding structure of California in place at the time of *Serrano* relied solely on local property taxes to fund the local school system. The California Supreme Court ruled the school funding

structure discriminated against the poor because it made the quality of a child's education a function of wealth according to the child's parents' and neighbors' property values. The ruling meant the education funding structure of California was discriminatory against students that were poor or residing in a district with a low property tax base. It was ruled that the California funding structure violated the Equal Protection Clause of the Fourteenth Amendment (*Serrano v. Priest*, 1971). *Serrano* is generally regarded as the impetus for all subsequent state-level school finance litigation and the progenitor of all continuing modern fiscal equity and adequacy claims. Notwithstanding the failure of a subsequent attempt to establish a federal case, *Serrano* is further regarded as the initial blueprint for the more successful state-level claim for equitable school funding relief.

Education as a protected right under the Equal Protection Clause of the Fourteenth Amendment was subsequently challenged in the federal court case of *San Antonio Independent School District v Rodriguez* (1973). Plaintiffs claimed that the Texas education funding structure was unconstitutional under the Equal Protection Clause of the Fourteenth Amendment because school children who were members of a minority group or who were poor and residing in a low property tax base district experienced inequities. The Supreme Court of the United States ruled that where wealth was involved the Equal Protection Clause of the Fourteenth Amendment did not require absolute equality or precise equal advantages. The Supreme Court found that the Texas system did not operate to the peculiar disadvantage of any suspect class, and the Court went on to reject the claim for federal protection in holding that education is not a fundamental right or liberty under the U. S. Constitution. In stark opposition to the successful state-level case in *Serrano*, the federal *Rodriguez* ruling ultimately shifted the responsibility for providing an education to each state's constitutional provisions. As a consequence, *Rodriguez* was the final

court case in the first wave of education litigation focusing on federal equal protection for education (Koski & Hahnel, 2008).

The second wave of education finance litigation shifted focus from the federal government's role to the state's role in providing equitable educational opportunities for students. New Jersey was the first state to experience a second wave legal ruling requiring the state legislature to provide a thorough and efficient education. In *Robinson v Cahill* (1973) the New Jersey Supreme Court imposed on the state legislature the duty to provide a thorough and efficient education to the state's children under the education article of the New Jersey Constitution. This trend of litigation, focusing on equity of education across a state, lasted through 1989. The results of the second wave of litigation were: (a) per pupil spending became more equal across school districts of a challenged state, (b) greater funds were targeted to less wealthy school districts in virtually every state, (c) increased challenges to school funding schemes resulting in increased school funding across most states, and (d) greater centralization in education spending (Evans, Murray, & Schwab, 1999).

The third and current wave of education litigation, began in 1989, with the focus being the adequacy of education provided by the state. Adequacy as referred to with the third wave of litigation means a specific qualitative level of educational resources, or a specific level of required resources necessary to achieve certain educational outcomes based on external and fixed standards (Koski & Hahnel, 2008). The third wave was initiated with the Kentucky Supreme Court ruling in *Rose v Council for Better Education* (1989). The Kentucky Supreme Court ruled that the state must provide its students with an adequate education that instills specific capabilities and that each child has an equal right to an adequate education.

The wave of litigation focusing on adequacy continued due to multiple factors within the context of public education in the United States. One initial driving force behind the adequacy wave of litigation was the *No Child Left Behind Act* (NCLB) of 2001. NCLB triggered a shift toward standards-based school reform, which established outcome standards for all students. A second driving force in the adequacy wave of litigation was the increased accountability that came along with ensuring that all students achieve specific outcomes as part of NCLB. These new requirements have been difficult for states and local school districts to meet, with claims that state legislatures have not provided resources to make it possible to meet these rigorous standards. Consequently in those cases where disagreement has been high, it has been alleged that state legislatures have failed to provide resources to school districts to meet student outcome standards and/or accountability standards, and school districts and patrons have responded through litigation (Thompson et al., 2008). The adequacy wave of litigation shifted the school funding focus from equal resources for all students to the establishment of minimum levels of resources necessary for all students to meet established outcomes (Koski & Hahnel, 2008). As a result of the adequacy wave of litigation, the effective equity standard has become the measure by which courts determine the adequacy of a given state's funding structure (Kirp, 1968).

Brief History of School Funding in Kansas

The struggles that have occurred surrounding school funding structures nationally as outlined above and the litigation that resulted from these struggles have been reflected in the state of Kansas as well. Kansas is similar to the national profile, in that the state legislature has been challenged, legally and politically, to maintain the balance between local control for the

funding public schools and providing an equalized, adequate funding for education (Baker, 1999).

The state of Kansas first began providing state aid to public schools in 1937 with passage of the bill K.S.A. 72-5009. In 1937, 95% of the state aid funds in Kansas were generated from ad valorem taxes. State aid was targeted specifically at elementary schools (Martinez & Snider, 2001). Secondary schools in Kansas did not start receiving state aid until 1955, with the passage of K.S.A. 72-5702. A third type of aid became available to schools in 1959 under a new law K.S.A. 72-6403. This third aid category was known as emergency aid and was given to grades 1-12. School districts were compensated at a rate of \$6 per pupil beginning with the emergency aid structure of 1955. By 1959, the public school funding structure of Kansas included the elementary aid law, secondary aid law, and emergency aid law. The elementary and secondary aid provisions of these funding structures were designed to be equalizing in nature, with school districts receiving a guaranteed share from the state. The emergency aid structure was a foundation structure where school districts received a flat amount per pupil (Baker & Green, 2009).

These three separate funding structures for Kansas public schools existed until 1965 when the state legislature enacted a school foundation funding program (K.S.A. 72-7001 through K.S.A. 72-7017). The general state aid formula of 1965 was referred to as the School Foundation Program, and provided an additional \$36 million to Kansas public schools because the amount per pupil jumped to \$760. The newly enacted funding structure did away with the three separate aid provisions and replaced them with general state aid. The general state aid for a school district was based on an economic index which measured a local school district's taxing capacity based on local property values. The general school aid formula of 1965 also included a

factor for the transportation of students. The School Foundation Program increased the state's share of public school funding to 35%, but it also established limits on the amount of budget growth that could occur locally per year (Baker & Green, 2009).

The School Foundation Program was the first funding structure adopted by Kansas that sparked litigation related to how Kansas funded its public schools. *Caldwell v. State of Kansas* (1972) challenged the funding structure of the School Foundation Program. The Johnson County District Court ruled that School Foundation Program violated the equal protection clause of the Kansas Constitution because it made the quality of a school system essentially a function of, and dependent on, the wealth of the school district in which the child resided (*Caldwell v State of Kansas, 1972*). The *Caldwell* ruling marked the end of the School Foundation Program and ushered in the School District Equalization Act (SDEA) of 1973.

The SDEA of 1973 introduced the state of Kansas to a tax-based equalization formula, which was also known as district power-equalizing. The original intent of SDEA was to create a school funding structure that equalized discrepancies in taxable property wealth across the state. At the foundation of SDEA was a specific budget per pupil amount based on five enrollment categories. Another foundational piece of SDEA was the belief that districts smaller in size should spend similar amounts of money per pupil when compared to larger districts. A final belief behind SDEA was that districts with a decreased ability to generate resources for public education deserved more money (Baker, 1999). The original makeup of SDEA included features designed to maintain the political balance between locally controlled school systems and a state controlled school system. The features that were designed to maintain the aforementioned political balance ultimately contributed to the failure of SDEA. These included (a) a lack of a mechanism to recapture tax dollars statewide for redistribution, which allowed wealthy districts

to maintain spending levels with little tax effort; (b) an income tax rebate provision which favored the wealthiest suburban areas; and (c) an enrollment-based categorization scheme which favored smaller districts and created a disadvantage for larger urban districts and low-wealth suburban districts. Another flaw found with SDEA, common with most power equalizing formulas, was the unsupportable belief that poorer districts will increase local tax efforts to equalize spending (Baker, 1999).

The combination of these features and false beliefs brought about a second round of school finance litigation for the state of Kansas, again challenging the constitutionality of SDEA. SDEA was challenged in state court due to a lack of vertical equity. Shawnee County District Court Judge Terry Bullock combined multiple lawsuits surrounding SDEA into one suit, *Mock v. Kansas*, (1991).

Instead of issuing a ruling, Judge Bullock issued an Opinion of the Court on Questions of Law Presented in Advance of Trial (Baker, 1999). The opinion outlined the following constitutional requirements that must be met in the funding of Kansas schools:

1. The state (as opposed to local school districts) had an obligation under its constitution owed directly to each child to provide the child with an education.
2. The education provided to each child must be at least minimally adequate.
3. Each child must receive an educational opportunity equal to that given to every other child in the state.
4. It is educational opportunity and not necessarily spending that is to be equalized.
5. Any disparities in per pupil funding and expenditures must be justified by a “rational education explanation.”

Judge Bullock's opinion did not order the legislature to change the funding formula, but it clarified that if SDEA were to go to trial it would not meet the provisions of the Kansas Constitution. Judge Bullock went on to call an educational summit to remedy concerns surrounding the education funding structure associated with the SDEA. The summit brought together the 1992 Kansas legislative leaders and then Governor Joan Finney. The legislative leaders and governor crafted a new education funding formula which was still in place for the state of Kansas at the time of this research. The new school funding formula became part of the act known as the School District Finance and Quality Performance Accreditation (SDFQPA) Act. SDFQPA established a new state education funding formula for the 1992 school year and ultimately led to the dismissal of *Mock v Kansas* (Baker, 1999).

The original intent of the SDFQPA was to include greater equity in property taxation and to provide equality of educational opportunity for all students in the state of Kansas (Baker, 1999). Greater equity in property taxation was to occur by shifting the burden of funding public schools from the local school districts to the state (DeBacker, 2002). Equity in property taxation was to be achieved through a statewide uniform mill levy. The SDFQPA funding formula provided for equity of educational opportunities by incorporating a three-part modified statewide formula. The first part of the funding formula included a base state aid per pupil (BSAPP), which was a uniform per-pupil grant for all students across the state. The BSAPP was multiplied by the second part of the formula, the weighted full time enrollment (WFTE). The WFTE compensated districts for additional costs that come with serving certain student populations; the result was a WFTE individualized to each school district. The WFTE included weightings based on the number of pupils eligible for transportation, enrolled in vocational education courses, receiving bilingual instruction, qualifying as at-risk, and utilizing new school facilities. When the

BSAPP and WFTE were multiplied, the result was a school district's state financial aid (SFA). SFA, the third part of the funding formula, provided taxpayer equality as a school district's SFA was adjusted in accordance to a school district's local effort. Local effort within a school district was made up from the sum of:

1. proceeds of the uniformly levied statewide school district general fund property tax, 20 mills;
2. Special Education services state aid;
3. unexpended and unencumbered balances remaining in the general fund at the end of the fiscal year;
4. unexpended and unencumbered balances remaining at year's end in the 'program weighted' funds, *i.e.*, -transportation, bilingual, and vocational educational funds except for the vocational fund of a district which operates a vocational school;
5. industrial revenue bond and port authority bond in lieu of tax payments;
6. mineral production tax receipts;
7. 70% of federal Impact Aid, in accordance with federal law and regulations;
8. tuition paid on behalf of nonresident pupils for enrollment in regular education services. (Kansas Legislative Research Department, 2005)

Funding generated from a school district's local effort was to be subtracted from the SFA, resulting in the general state aid that a school district receives (Kansas Legislative Research Department, 2010). Consequently, districts with high assessed valuations received very little in the form of state aid with this formula when compared to districts with low assessed valuations.

A controversial part of SDFQPA funding formula, however, was the utilization of a Local Option Budget (LOB), also known as the supplemental general fund. The LOB allowed school districts to levy taxes locally, beyond the uniform statewide mill levy, to generate additional dollars. The LOB was intended to be a temporary measure to transition school districts with above-average spending per pupil to a statewide funding formula. In 1992, the locally generated dollars under LOB authority could not exceed 125% of the school district's state financial aid (SFA). The 1993 legislature extended the LOB provision, however, and the LOB has since become an integral part of the financing structure of Kansas public schools (Barrett, 1998). During the 1992-1993 school year, the total LOB funds generated statewide amounted to \$98.2 million, with 106 school districts exercising LOB authority. By the 2010-2011 school year, the numbers had grown to \$465.2 million total LOB revenues statewide, with all 289 school districts across the state exercising LOB authority (Kansas State Department of Education, 2011). Of concern has been the observation that wealthier school districts could adopt an LOB with a much lower tax effort than school districts with lower assessed valuations, which some have argued perpetuates inequities in the financing of education in Kansas by again making at least a portion of educational opportunity impermissibly linked to local taxable wealth variability (DeBacker, 2002). The LOB component is the one factor that kept the SDFQPA funding formula from being a true statewide financing formula (DeBacker, 2002).

Unsurprisingly, the School District Finance and Quality Performance Accreditation (SDFQPA) Act has been scrutinized for constitutional muster through litigation similar to previous Kansas funding structures. The initial challenge of the SDFQPA funding formula came in 1993 by a group of school districts classified as wealthy, those having high assessed valuations. These wealthy school districts claimed that the uniformly levied statewide tax was

unconstitutional because it took dollars generated locally and redistributed them statewide. Shawnee County District Judge Maria Luckert subsequently determined that the low enrollment provision of the SDFQPA funding formula violated the state's equal protection clause because it was not grounded in educational theory (*Unified School District Number 229 v. State of Kansas*, 1994). Judge Luckert went on to rule that the state could only levy the uniform statewide tax for two years instead of the originally intended four years. Luckert's ruling was only temporary, however, as the results from an appeal to the Kansas Supreme Court ruled that the SDFQPA funding formula did not violate the equal protection rights granted within the state constitution (*Unified School District Number 229 v. State of Kansas*, 1994).

A second lawsuit challenging the constitutionality of the SDFQPA funding formula was filed in 2001. *Montoy v. State of Kansas* challenged that the funding formula associated with SDFQPA denied equal educational opportunities to disabled and minority students. The *Montoy* lawsuit claimed the funding formula favored mostly white, smaller school districts throughout the state of Kansas (*Montoy v. State of Kansas*, 2003). Adequacy of funding to school districts with high numbers of minority students was the central issue in *Montoy*. The *Montoy* lawsuit aligned with the national trend of school finance litigation where school districts were claiming the effective equity standard should be used to measure the adequacy of the education provided by the state (Koski & Hahnel, 2008). Judge Bullock of the Shawnee County District Court oversaw the proceedings of *Montoy*. Judge Bullock rejected the claims within *Montoy* and outlined that disparities in fact do exist in the funding between school districts, but cited the results of *Unified School District No. 229 v. State of Kansas* in 1994 had resolved the plaintiffs' allegations that the pupil weighting scheme and LOB violated the equal protection clause of the Kansas Constitution (Baker & Green, 2005). The Kansas Supreme Court reversed the dismissal

of the case by Judge Bullock, stating that the standards challenged in *Unified School District No. 229 v. State of Kansas* were different from the claims being made in *Montoy*. The Kansas Supreme Court ruled that revisions to SDFQPA and educational reform efforts since 1994 had not caused a shift toward the improvement of student performance on measurable academic standards. Upon further analysis of the measurable standards, it was shown that an achievement gap between minority and white students in fact existed. The achievement gap raised questions about the suitability of the school financing structure for Kansas students. Article 6 of the Kansas Constitution outlines the legislature's duty to, "...make suitable provision for finance of the educational interest of the state" (Kansas Constitution, 1861). The Kansas Supreme Court sent the case back to Shawnee County District Court and ordered the case to trial to determine if the SDFQPA funding formula violated the constitutional rights of the plaintiffs (Green, 2005).

The Kansas legislature did not sit back and wait to hear the findings from *Montoy*. The 2001 legislature commissioned a study to determine the funding levels necessary to meet the objectives of a "suitable education" in Kansas. The Legislative Coordinating Council commissioned a study titled *Calculation of the Cost of a Suitable Education in Kansas in 2000-2001 Using Two Different Analytic Approaches* (Augenblick, Myers, Silverstein, & Barkis, 2002). The study was referred to the Augenblick and Myers' study, the firm that conducted the study. The recommendations from that study would eventually play a critical role with the ongoing litigation surrounding the SDFQPA funding formula. The findings from the study included: (a) education in Kansas was underfunded by \$853 million; (b) the statewide mill levy should be set at 25 mills; (c) several of the student weightings needed adjustment; and (d) the LOB should permit districts to raise up to 25% more than the revenue generated by the foundation program, and the foundation level should be studied every four to six years or

whenever there are significant changes in the state student performance expectations, while in intervening years a committee should study and determine an annual rate of increase (Augenblick et al., 2002).

The order by the Kansas Supreme Court to re-hear *Montoy v. State of Kansas* in the Shawnee County District Court meant Judge Bullock would once again preside over a legal challenge regarding the school funding structure in Kansas. By 2003, Judge Bullock had issued a preliminary ruling stating the SDFQPA funding formula was unconstitutional. The funding formula had failed to meet constitutional requirements because it did not provide students with equal educational opportunities, which is a right afforded to every child of Kansas (*Montoy v State of Kansas*, 2003). In his preliminary ruling, Judge Bullock determined that because students were not afforded equal educational opportunities across the state, the students' equal protection rights were violated. The preliminary order went on to rule that the SDFQPA funding formula was unconstitutional because: (a) it froze previous funding discrepancies found in the School District Equalization Act of 1972 into the new formula, and there was not a rational basis for several of the provisions of SDFQPA; (b) SDFQPA failed to provide suitable finances as outlined in the Augenblick and Myers' study that was commissioned by the legislature in 2001; and (c) the funding formula had a disparate impact on minority, disabled and non-English speaking students, which violates those students' state and federal equal protection rights (*Montoy v. State of Kansas*, 2003).

In the spring of 2004, the Kansas legislature adjourned without addressing the constitutional deficiencies of the SDFQPA funding formula outlined in Judge Bullock's preliminary ruling. The lack of action by the legislature to address the deficiencies forced Judge Bullock to issue a final ruling on the *Montoy* case. In the final ruling, Judge Bullock indicated

that SDFQPA was unconstitutional. The final ruling outlined that basic provisions must be met for a funding plan to meet constitutional scrutiny (Green, 2005). The following provisions were outlined by Judge Bullock:

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

Included in the final ruling were items that could not be in the revised funding plan, such as wealth-based funding options, geographic weights that were unrelated to actual cost, and any funding mechanisms that deprive schools, with expensive to educate students, of the funds necessary to teach them. These items were to be removed due to the disparate impact they had on different types of school districts.

Judge Bullock's ruling in *Montoy* was appealed to the Kansas Supreme Court where it was reversed on January 3, 2005. The Kansas Supreme Court ruled that the provisions of the SDFQPA funding formula were not originally designed with discriminatory intent, but did maintain that the state of Kansas had failed to provide a suitable education (*Montoy IV v. State of Kansas*, 2005). The Kansas Supreme Court based its determination that a suitable education was not being provided to the students of Kansas on several findings. Those findings included: (a) the Augenblick and Myers' (2002) study, which found that education in Kansas was underfunded, (b) evidence showing that districts had to use local option budgets to support

general education instead of just for supplemental funding as it was originally intended, and (c) earlier findings that the SDFQPA funding formula was based on former spending levels and political compromise instead of actual cost (*Montoy IV v. State of Kansas*, 2005). The Kansas Supreme Court chose not to dictate the precise way in which the legislature fulfilled the obligations outlined in the Kansas Constitution, but instead retained jurisdiction and withheld any further action to allow the legislature time to correct the funding formula.

The Kansas legislature responded to the Kansas Supreme Court's ruling with H.B. 2247 in the spring of 2005. HB2247 allocated an additional \$142 million to K-12 public education. The legislature also created the 2010 Commission, which would serve as a school district audit team within the Division of Legislative Post Audit (LPA). The 2010 Commission was composed of appointed lawmakers from the state House and Senate, education committee chairs from House and Senate, governor-appointed members, and a legislative post auditor (2010 Commission, 2010). The 2010 Commission was designed to monitor school finance legislation and implementation, while also providing recommendations to the legislature related to school finance issues. The legislature directed the newly formed school district audit team to determine the cost of providing a suitable education in Kansas.

The allocation of an additional \$142 million to K-12 public education, the LPA cost study, and the development of the 2010 Commission were not enough to address the suitable education concerns originally cited by the Kansas Supreme Court in *Montoy*. The Kansas Supreme Court subsequently found that HB2247, the legislature's attempt to remedy deficiencies in the funding formula, did not provide constitutionally adequate funding for education (*Montoy IV v. State of Kansas*, 2005). The 2005 legislature was ordered to increase educational funding by an additional \$143 million, which brought the total allocation for 2005 to one-third of the

amount recommended in the Augenblick and Myers' (2002) study. The Kansas Supreme Court further declared that the cost study commissioned by HB2247 must be completed in time for the 2006 legislature to act on the findings. The Kansas Supreme Court also declared if the cost study was invalid, or if legislation was not enacted based upon actual and necessary costs of providing a suitable system of finance for schools, which equitably distributes the funding, the court would order an increase in funding of \$568 million for the 2006-07 school year. The Kansas Supreme Court used the figure of a \$568 million increase in funding, because it was the remaining two-thirds of the amount recommended in the Augenblick and Myers' (2002) study.

The legislature reacted by meeting in a special session through June and July to increase funding by an additional \$148 million. During the special session the legislature also commissioned two cost studies for the LPA division, one study focusing on the "input costs" of state mandated subjects and the other focusing on the cost associated with producing the 'outcomes' mandated by the State Board of Education. The Kansas Supreme Court ruled that the finance law changes that occurred as a result of the June and July special session met the court funding order of 2005. But although the finance law changes met the funding order, the Kansas Supreme Court retained jurisdiction to review the cost study findings and actions of the 2006 legislative session. The events in Kansas that occurred in 2005 between the courts and the legislature magnified the challenge that a state faces when trying to create a funding structure that is equitable for taxpayers and adequate for equalized educational opportunities.

Throughout the 2006 legislative session the Kansas Supreme Court withheld a final ruling on the funding formula to see if changes would meet the defined orders. The 2006 legislature dramatically modified the SDFQPA funding formula in an attempt to meet constitutional obligations (Senate Bill [SB] 549, 2006). The changes and additions that were part

of SB 549 resulted in the allocation of an additional of \$466 million to Kansas schools over the following three years. The legislature increased the weighting for the ‘at-risk’ factor, added ‘high density at-risk’ weightings, and added ‘non-proficient’ weightings within the funding formula. The cap on the supplemental general fund was raised to 30%, with the cap being raised to 31% for the 2007-08 fiscal year (Kansas Legislative Research Department, 2006b). The changes resulting from SB 549 did increase funding to K-12 public education in Kansas, but the total amount allocated was still short of the recommendations cited in the Legislative Post Audit (LPA) studies commissioned during the special session of 2006. The LPA studies had recommended an increase in the range of \$316 million to \$399 million for K-12 funding for the 2006-07 school year (Legislative Division of Post Audit State of Kansas, 2006). Notwithstanding, the Kansas Supreme Court evaluated the changes and issued a decision ending the *Montoy* litigation in July 2006. The court found that the school finance formula within SDFQPA had been fundamentally changed with the passage of SB 549. The fundamental changes to SDFQPA prevented the Kansas Supreme Court from ruling on the constitutionality of the new structure. The Kansas Supreme Court’s opinion outlined that the legislature’s changes within SB 549 fundamentally altered the school funding formula. Consequently, the Kansas Supreme Court did not have facts and figures that would have been necessary to determine the constitutionality of the revised formula, and therefore ended the litigation (*Montoy V v. State of Kansas*, 2006).

The funding factors and weightings found within the SDFQPA funding formula have experienced little change since the conclusion of the 2006 legislative session (Kansas Legislative Research Department, 2009). Although the funding formula has remained relatively unchanged, funding for K-12 public education in Kansas has experienced reductions. The reductions came

in the form of decreases to base state-aid per pupil (BSAPP). SB 549 passed in the 2006 legislative session set the BSAPP at \$4,316 for the 2006 school year (Kansas Legislative Research Department, 2005); it was scheduled to rise to \$4,374 in 2007 school year (Kansas Legislative Research Department, 2007); continue to rise to \$4,433 for the 2008 school year (Kansas Legislative Research Department, 2008); and rise to \$4,492 by 2009. The 2006 and 2007 BSAPP amounts were funded at the original levels, but the planned 2008 BSAPP level was never funded. Further, over a two-year period spanning fiscal years 2008 and 2009, school districts across the state experienced a \$421 per pupil reduction in the BSAPP to drop the BSAPP to \$4,012. The BSAPP remained at \$4,012 for the start of the 2010 school year (Kansas Legislative Research Department, 2010), but was reduced to \$3,937 at the end of the 2011 school year (Dennis & Neuenswander, 2011). The BSAPP was further reduced to \$3,780 for the 2012 school year.

The reductions to the base state-aid per pupil that occurred across school years 2008 through 2012 have only intensified the debate about the cost and function of education in the state of Kansas. Opponents to the reductions have argued that the legislature ignored the 2010 Commission recommendations that called for increases in education funding from 2008 through 2011 (2010 Commission, 2008; 2010 Commission, 2009; 2010 Commission, 2010). In January 2010 opponents of the reductions filed a motion with the Kansas Supreme Court to reopen *Montoy v. State of Kansas*, Case No. 92,032 (*Litigation: Kansas*, 2011). The motion was denied on the following grounds: (a) the funding formula was materially and fundamentally altered with the passing of SB 549; (b) Ryan Montoy, the named plaintiff, may no longer have standing as a plaintiff; (c) all the districts originally participating in the litigation may not want to continue in future litigation, and (d) recalling the mandate and reasserting it to the appellate jurisdiction

for the sole purpose of remanding it to district court would essentially be the same as sending the case through the same process as a new case (Davis, 2010). The Kansas Supreme Court's denial to reopen *Montoy* in February 2010 led to a petition being filed in the Shawnee County District Court in November 2010. The plaintiffs in *Gannon et al. v State of Kansas et al* (2011) represent several school districts throughout the state, claiming that the state has failed to provide suitable funding as obligated by the Kansas constitution (Robb, 2010). At the time of this research no trial date had been set.

Summary

The School District Finance and Quality Performance Accreditation (SDFQPA) Act of 1992 was originally designed to provide adequate funding for equalized educational opportunities for all students and equalized taxation for all taxpayers across the state. Since the passage of the SDFQPA, Kansas has funded schools through a three-part formula. The first part was known as the base state aid per pupil (BSAPP), which is a uniform per-pupil grant for all students across the state (horizontal equity with a floor approximating the concept of adequacy). The second part of the formula focused on equalization of funding for different characteristics of a school district and its students (vertical equity). The equalization occurred through weighting factors to compensate school districts for additional costs that come with serving certain student populations. The result was a weighted full time enrollment (WFTE) individualized to each school district. The BSAPP and the WFTE were then multiplied to determine a school district's state financial aid (SFA). The third part of the funding formula provided taxpayer equality (horizontal equity), as a school district's SFA was adjusted in accordance to a district's local effort. SDFQPA evolved in response to: (a) legal challenges related to the constitutionality of

the SDEA and SDFQPA formulas, (b) state and federal policy development, and (c) political influences associated with the balance between adequate funding levels, equalizing tax burdens statewide and local control of funding public schools. Notwithstanding, the debate in Kansas continues regarding the constitutionality of the SDFQPA, adequate funding levels, and taxpayer equity due to disagreements about formula structure, formula operation and impacts, and economic turmoil that has reduced funding levels at a drastic rate.

Without doubt, the public school funding structure in Kansas was built on concepts developed in the early twentieth century. Clearly, the first part of the SDFQPA funding formula was built on the concepts of Cubberley (1906), and Mort (1924), Strayer and Haig (1923). These concepts included: all students benefitting equally from the educational system provided for by the state, resources allocated based on the characteristics of a school district's student population, and tax burdens being equalized for taxpayers across the state. In combination, these concepts have attempted to fund public education in a manner that is sensitive to both students and taxpayers. The more controversial part of the SDFQPA funding formula has been the Local Option Budget (LOB). The LOB was originally intended to transition all school districts within the state to relatively equal spending and taxing levels. In the original 1992 SDFQPA law the LOB provision was supposed to sunset, but instead has been maintained. The LOB has since become an essential piece of the Kansas education funding structure.

The Kansas legislature has repeatedly been challenged to meet the state constitutional requirements of providing suitable financing for an adequate education (Kansas Constitution, 1861). Effective equity, inputs related to outputs, has become the standard by which educational funding structures have been measured for meeting the constitutional requirements of a given

state's constitution. Utilizing the effective equity standard instead of only the horizontal or vertical equity standards has forced changes to the SDFQPA funding formula.

Yet there remain many questions related to the cost of a suitable, adequate education, and how it is provided while equalizing taxing burdens for Kansas taxpayers. The state continues to study the cost and expected outcomes of the education system of Kansas, and recent high profile political changes and attitudinal shifts in the state promise new assaults on SDFQPA and conflict over control and levels of school funding. Recent reductions to the BSAPP have only intensified concerns about the adequacy of funding provided by the state. At the time of this research, these concerns had driven several school districts across the state of Kansas to form a group to again challenge the constitutionality of the funding structure, while political action groups gather on the opposite side of the fence to discuss dramatic reform and reduction in educational funding.

The literature review in this present dissertation did not reveal any studies directly or even substantially answering the questions posed in Chapter 1. Consequently, the timing for this study is ideal. The research questions posed and data analysis described next in Chapter 3 represent an attempt to move the state of Kansas toward a greater understanding of the impact of changes to the SDFQPA funding formula since the 2001 school year. The knowledge gained will assist in answering important policy questions regarding the cost of a suitable, adequate education.

Chapter 3

Study Design

Overview of Study Design

Information gained from this present study should provide important policy insights into whether adjustments to the School District Finance and Quality Performance Accreditation (SDFQPA) Act funding formula have supported the original goal behind SDFQPA, which was to provide more equal educational funding to the public elementary and secondary pupils in Kansas by assessing selected fiscal and pupil performance impacts following after changes to the SDFQPA funding formula during the years 2002 - 2011. The information gained from this study also can be compared with the insights gained from the DeBacker study of 2002 which analyzed SDFQPA funding formula impacts from 1992 - 2001. The result of extending and expanding the DeBacker study to new data in 2011 is significant. When considered jointly, the information from the two studies should provide insight about selected school funding variables impacted by the SDFQPA funding formula over a twenty-year span. This chapter describes the research design used to conduct the present study.

Setting up the Study

The population for the study included all 289 Kansas school districts in existence in 2011. Because it would have been prohibitive to study all 289 school districts in detail in all years across all variables 2002 to 2011; given both static data analysis and extended interview plans, an organizational approach was constructed which would draw a manageable and representative sample from the eligible population consistent with how SDFQPA was initially intended to operate, i.e., the sample should represent school districts of varying wealth capacity,

including the wealthiest and the poorest and those clustered in the middle of the property wealth continuum. Consistent with the aims of this study and also consistent with the DeBacker study (2002), the researcher determined an initial sample size of 112 school districts using an organizational scheme known as decile analysis. Decile analysis essentially arrays subjects on some identified critical variable and divides the target population into roughly equal groupings, each representing 10% of the total population. Decile analysis is predicated on the concept that resulting groupings (deciles) contain subjects similarly situated, thereby providing opportunity to compare and contrast within and across deciles (decile analysis is amenable to either population studies or sampling designs according to the intent of a given study). Decile analysis was first accepted as a useful schema in state-level school finance litigation in *Bezdichek v. South Dakota* (1994) and was integral to the accompanying court-approved analysis entitled *Findings of Fact and Opinion on the Equity and Fiscal Neutrality of South Dakota's State Aid Formula to Public Schools* (Thompson et al., 1993).

Decile analysis was used in this present study to construct the initial ordering of the population of school districts on the critical variable of assessed taxable property valuation (wealth). Operationally, multiple measures were carried out to narrow the population to a representative sample. The first narrowing process removed school districts that closed or consolidated during the time period 2002 to 2011; these school districts were removed from the sample due to incomplete data that would have resulted across the years 2002 to 2011. The next step involved setting up the deciles as the basic structure for data selection, collection, and treatment. To apply the decile analysis, the population was organized by ranking (arraying) all 289 Kansas school districts from poorest to wealthiest based on their 2002 assessed valuation per pupil. The resulting array yielded 10 groups, each containing approximately 28 school districts.

School districts found in the top decile (10%) Decile 10, represented those school districts that were considered wealthy in 2002. Ultimately, Decile 10 was the group addressed in Research Questions 1 and 2. Conversely, the bottom decile, Decile 1, consisted of those school districts considered to be the poorest. Ultimately, Decile 1 was the group addressed in Research Questions 3 and 4. The remaining deciles (Deciles 2, 3, 4, 5, 6, 7, 8, and 9) were representative of the continuum of the 80% of school districts that fell between the extremes of local taxable wealth capacity. The same process was repeated using 2011 assessed valuations per pupil. Data for the two opposing years' decile classifications were then aligned in chart form. The resulting chart was examined for dramatic changes in local wealth factors (see Appendix H).

Because additional data would be added to the chart later and because the purpose of the study was to examine the general categories (not individual school districts) of high, average, and low wealth on an array of fiscally-related dimensions, the researcher made the determination to revise the chart to restructure the sample to include only those school districts in Deciles 1, 5, 6, and 10. Deciles 1 and 10 therefore included 20% of all districts and represented the upper and lower ends of the wealth distribution, and Deciles 5 and 6 represented 20% of the average wealth districts. The net sum of these decisions was to make the sample both manageable and representative of the spectrum of school district wealth across the state of Kansas from 2002 – 2011. Inclusion of Deciles 5 and 6 also addressed Research Questions 5 and 6. The final sample consequently contained 112 (40% of the total population) school districts (see Appendix A).

The study was conducted in two phases. In the first phase, the chart (Appendx H) just described was the target of analysis. Once the chart was initially constructed, selected fiscal and student performance data were added in order to identify any apparent trends and potential relationships that would assist in answering the study's research questions. To achieve this end,

data for the first phase of the study were collected from the Kansas Education Comparative Performance and Fiscal System (CPFS), directly requested from the Kansas State Department of Education and Kansas K-12 Reports operated by the Kansas State Department of Education. Data for certified staffing levels were obtained from Kansas K-12 Reports database. CPFS contained data for assessed valuation per pupil, general fund amounts, supplemental general fund amounts (LOB), capital outlay fund amounts, bond and interest amounts, average teacher salaries, and dropout rates beginning in 1998. State assessment performance from 2002 and 2011, data for graduation rates, and dropout rates from 2002 and 2010 were obtained through direct request to the Kansas State Department of Education. These sources provided data for the 112 sample districts on:

1. *fiscal variables of:*

- a. enrollment,
- b. general fund, supplemental general fund amounts per pupil,
- c. capital outlay fund per pupil,
- d. bond and interest fund per pupil,
- e. number of certified employees per pupil,
- f. average teacher salaries.

2. *pupil performance variables of:*

- a. graduation rates,
- b. dropout rates,
- c. state reading and math assessment results.

During phase 1 therefore constructed an extensive data chart was constructed (see Appendix H) based on the critical element of local fiscal capacity to support schools grouped by

deciles, with Deciles 1, 5, 6, and 10 representing low, average, and high wealth districts across two book-end years 2002 and 2011, yielding the ability to analyze the chart on additional columns indicating factual and trend-like changes in fiscal circumstance and student performance.

The second phase of the study was intended to interpret, verify, and expand on the chart data and any researcher observations made during Phase 1. Phase 2 involved both surveys and personal interviews.

The second phase of the study consisted of the administering of surveys and interviews in order to gain deeper insight regarding the impact that funding formula changes may have had at the local level 2002 -2011. Surveys were sent to all school leaders of the 112 school district in Deciles 1, 5, 6, and 10 (see Appendix A). Additionally, 20 school districts were selected through stratified random sampling (i.e., five school districts from each of the four deciles studied), to ensure that each decile had an equal chance of having five representative school districts selected for an interview (see Appendix B). The resulting 20 school districts were contacted in an attempt to interview the superintendent or designated district representative on a set of questions related to the context of the study (see Appendix I) to gain insight into their perspectives and opinions related to the variables of the study. More specifically, selected school district leaders representing each wealth-based decile (Deciles 1, 5, 6, 10) were interviewed on the topics of fiscal and student performance variables listed earlier, plus the following additional topics:

1. new building projects during the affected time period,
2. closure of buildings during the affected time period,
3. combining of buildings during the affected time period, and

4. secondary-level curriculum offerings changes/trends during the affected time period.

These survey and interview issues were selected for inclusion in the study because they are commonly perceived to be closely linked to the level of resources available to a school district and, by most standards, are regarded as indicative of district fiscal health and educational productivity. The survey instrument and interview protocol were juried by a panel of two experts intimately familiar with school districts in Kansas. Due to the expertise of the panel and time limitations, no additional field-testing was conducted. Telephone interviews were conducted and analyzed for common themes that emerged (see Appendix K). The resulting survey and interview information provided a greater and expanded context to the fiscal and pupil performance data that were analyzed during the first phase of the study. Verification was obtained from the Committee for Research Involving Human Subjects at Kansas State University that this study did not meet the criteria in 45 CFR 46 for the definition of research involving human subjects (see Appendix C).

Upon IRB exception and completion of jurying activities, data collection in Phase 2 was begun. An explanation of the study and a letter seeking school districts' participation (see Appendix D and E) were sent to the 112 selected school districts in the sample. Information was sent via traditional mail and also via electronic delivery. Included in this correspondence was the link to the survey (see Appendix F). A second request (see Appendix G) was sent to districts that did not respond to the initial request. Districts were considered non-participants if there was no response from the second request for participation.

Research Questions

Data were collected in two phases and analyzed in order to address the research questions presented in Chapter 1. Those questions went to the reality that the visible impact of changes to the SDFQPA funding formula is presently not well understood or articulated—consequently, the descriptive effect of these changes on a select group of Kansas school districts was studied. The broad questions that framed this study were:

1. Did school districts considered wealthy in 2002 subsequently experience changes (positive or negative) in the level of education services they provided during 2002-2011 due to changes in the SDFQPA funding formula?
2. Did school districts considered poor in 2002 subsequently experience changes (positive or negative) in the level of education services they provided during 2002-2011 due to changes in the SDFQPA funding formula?
3. Did school districts considered of average wealth in 2002 subsequently experience changes (positive or negative) in the level of education services they provided during 2002-2011 due to changes in the SDFQPA funding formula?
4. What effect (positive or negative) did changes in the SDFQPA funding formula have on the LOB experience during 2002-2011 in wealthy, average, and poor school districts?
5. In effect, what changed financially and educationally in Kansas school districts across the years 2002-2011?

More specifically (as indicated in Chapter 1), the objectives of this study were to answer the following sub-questions by raising detailed inquiry about Kansas school districts of low, average, and high wealth (i.e., assessed valuations):

1. Based on the SDFQPA funding formula, which school districts were considered wealthy (assessed valuation per pupil) based on 2002 funding levels?
2. Based on the SDFQPA funding formula, which school districts were considered wealthy (assessed valuation per pupil) based on 2011 funding levels?
3. Based on the SDFQPA funding formula, which school districts were considered poor (assessed valuation per pupil) based on 2002 funding levels?
4. Based on the SDFQPA funding formula, which school districts were considered poor (assessed valuation per pupil) based on 2011 funding levels?
5. Based on the SDFQPA funding formula, which school districts were considered to be of average wealth (assessed valuation per pupil) based on 2002 funding levels?
6. Based on the SDFQPA funding formula, which school districts were considered to be of average wealth (assessed valuation per pupil) based on 2011 funding levels?
7. Based on changes to SDFQPA from 2002-2011, what were the financial impacts of selected changes in the SDFQPA funding formula on wealthy school districts in the specific areas of general fund, supplemental general fund (LOB), capital outlay, and the bond and interest fund?
8. Based on changes to SDFQPA from 2002-2011, what were the financial impacts of selected changes in the SDFQPA funding formula on poor school districts in the specific areas of general fund, supplemental general fund (LOB), and capital outlay, and the bond and interest fund?

9. Based on changes to SDFQPA from 2002-2011, what were the financial impacts of selected changes in the SDFQPA funding formula on average wealth school districts in the specific areas of general fund, supplemental general fund (LOB), and capital outlay, and the bond and interest fund?
10. According to the analysis of this study, has the supplemental general fund (LOB) created more equal or more unequal educational opportunities as defined by resource availability and accessibility?
11. Based on changes to SDFQPA from 2002-2011, what program impacts have selected changes in the SDFQPA funding formula had in the following specified areas:
 - a. How has the number of pupils per certified employee changed in each of the selected wealthy school districts?
 - b. How has the number of pupils per certified employee changed in each of the selected poor school districts?
 - c. How has the number of pupils per certified employee changed in each of the selected average wealth school districts?
 - d. Has there been an observable trend between changes in the SDFQPA funding formula and graduation rates in each of the selected wealthy districts?
 - e. Has there been an observable trend between changes in the SDFQPA funding formula and graduation rates in each of the selected poor school districts?
 - f. Has there been an observable trend between changes in the SDFQPA funding formula and graduation rates in each of the selected average wealth school districts?

- g. Has there been an observable trend between changes in the SDFQPA funding formula and dropout rates in each of the selected wealthy school districts?
- h. Has there been an observable trend between changes in the SDFQPA funding formula and dropout rates in each of the selected poor school districts?
- i. Has there been an observable trend between changes in the SDFQPA funding formula and dropout rates in each of the selected average wealth school districts?
- j. Has there been an observable trend between changes in the SDFQPA funding formula and state assessment results in each of the selected wealthy school districts?
- k. Has there been an observable trend between changes in the SDFQPA funding formula and state assessment results in each of the selected poor school districts?
- l. Has there been an observable trend between changes in the SDFQPA funding formula and state assessment results in each of the selected average wealth school districts?
- m. What was the impact of selected changes in the SDFQPA funding formula on new construction of educational facilities in each of selected school districts?
- n. What was the impact of selected changes in the SDFQPA funding formula on the closure and combining of educational facilities in each of selected school districts?
- o. What was the impact of selected changes in the SDFQPA funding formula on teacher salaries in each of selected school districts?
- p. What was the impact of selected changes in the SDFQPA funding formula on curriculum offerings at secondary level in each of selected school districts?

Analysis of Data

Data were collected from static fiscal and pupil performance databases at the Kansas State Department of Education and from surveys and interviews conducted in and among a sample of school districts participating in this study. Data were analyzed by examining factual results and making professional observations based on: (a) evident positive/ negative trends across the years 2002-2011, (b) calculating and reporting positive/negative changes in values on each individual variable whenever worthy, (c) factual and subjective observation by decile of observable trend data, and (d) researcher observation and judgment gained from survey and interview data. Any notably apparent trends/linkages were considered for exploratory correlation analysis in order to recommend additional research beyond this present study.

Summary

The researcher reviewed all data to: (a) estimate by factual report and professional judgment whether school districts' fiscal and pupil performance profiles had improved or worsened over the time period 2002 - 2011, (b) estimate whether changes in fiscal and pupil performance profiles over time appeared to be wealth-based, and (c) draw policy conclusions based on professional judgment regarding the direction and magnitude of any observed patterns in fiscal variables and pupil performance data. Narrative and graphical profiles covering the fiscal years 2002 through 2011 resulted from this data analysis. These Kansas school district profiles assisted in answering the questions posed in this study. Information gained as a result of this study should assist state and local policy-makers as they attempt to evaluate and predict the constitutionality, adequacy, and equity of school funding in Kansas.

CHAPTER 4

Presentation of Data

This chapter provides a narrative and graphical profile of selected impacts of the SDFQPA funding formula on representative Kansas school districts from fiscal years 2002 to 2011. Data were analyzed and presented for Deciles 1, 5, 6, and 10. The analysis of data from those deciles provided answers to the research questions posed in Chapter 3 (pp. 53-57). The analysis of data is presented in the following manner:

1. A brief discussion and analysis of how school districts' assessed valuations per pupil have impacted the decile rank of the 112 sample school districts from 2002 to 2011, along with a graphical representation of the discussion show how school districts have shifted, up, down or have stayed within the same decile.
2. A discussion of the findings presented in relation to the fiscal and pupil performance variables shown in each heading. The variables are discussed and analyzed through graphical representations comparing 2002 levels to 2011 levels within the selected 112 school districts contained in Deciles 1, 5, 6, 10. The second portion of the analysis incorporates survey and interview data collected from participating school districts. There are three types of graphs presented with each fiscal and pupil performance variable:
 - a. A graph showing the distribution of change experienced by each school district from 2002 to 2011 for each fiscal and pupil performance variable.

- b. A graph showing the distribution of each school district's fiscal and pupil performance variable values for 2002 and 2011. Also included in the graphical representation are the mean and median values for the particular fiscal or pupil performance variable for the entire decile for 2002 and 2011.
- c. A graph showing the percentage change in total values associated with the fiscal or pupil performance variable for each decile from 2002 to 2011.

Fiscal variables and pupil performance variables are discussed in the described manner and presented in the following order: enrollment, general fund per pupil, supplemental general fund per pupil, capital outlay fund per pupil, bond and interest fund per pupil, number of pupils per certified employee, average teacher salaries, graduation rates 2002 to 2010, dropout rates 2002 to 2010, reading state assessments, and math state assessments. Narrative descriptions are used to address data related to new building projects during the affected time period, closure of buildings during the affected time period, combining of buildings during the affected time period, and secondary-level curriculum offering changes during the affected time period.

- 3. A summary section is presented, where each research question is succinctly addressed based on data analysis.

The sum total of these data (i.e., as a result of the analysis of fiscal and student performance variables, survey feedback, and interview information), provides a view of the selected impacts of the SDFQPA funding formula on representative Kansas school districts from 2002 to 2011.

Fiscal Variable Analysis

Results of Decile Ranking of Assessed Valuation Per Pupil Analysis

Assessed valuation is a vital component for school districts, as it determines the funding that will be generated from mills levied in taxes. For the purposes of this study, each school district's assessed valuation was divided across the total enrollment (i.e., pupils)—this resulted in an assessed valuation per pupil (AVPP). AVPP provided an indicator of funding potential per pupil of the school district. Figure 4.1 visually displays how school districts' decile rank changed from 2002 to 2011. Decile 1, the poorest 10% of school districts studied, experienced the least change in AVPP from 2002 to 2011, with a large number of schools, 21 out of the original 28 school districts remaining in Decile 1. The large number of school districts remaining in Decile 1 means those school districts' AVPP did not experience a change greater than other school districts that shifted decile rank from 2002 to 2011. Decile 10, the wealthiest 10% of school districts studied, was the next decile with the least amount of change, where 17 out of the original 28 school districts remained ranked in Decile 10. Decile 5 had 20 out of the original 28 districts shift to a different decile for 2011. Decile 6 school districts experienced the greatest changes in AVPP from 2002 to 2011, where 22 out of the original 28 districts shifted to a different decile in 2011. It should be noted that 22 out of the 24 school districts experiencing increases in decile rank (i.e., AVPP increased) also experienced decreases in enrollment from 2002 to 2011 (see appendix H). The two districts that experienced increases in decile rank that did not lose enrollment were Andover and Cheney. Out of the 42 school districts within Deciles 5 and 6 that experienced a change in decile rank, 25 of the school districts experienced a decrease in decile rank. In total, 60 out of the 112 school districts shifted to different deciles

when comparing 2002 to 2011. The shift indicates that over half the districts studied experienced some change in potential funding ability over the 10-year period of the study.

Analysis of Figure 4.2 reveals the distribution of increases in AVPP for school districts. Overall, 92 of the 112 school districts studied had an increase of AVPP between \$0 and \$50,000 (see Appendix H). The school districts of Decile 1 experienced changes that were most comparable, with the range from smallest increase in AVPP to largest increase in AVPP being \$27,579. School districts within Deciles 5 and 6 had ranges for the change in AVPP of \$96,963 and \$53,950, respectively. The wide range in Decile 5 was partially attributed to the Spring Hill School District having a significant increase in enrollment, which resulted in an overall negative change in AVPP. The Spring Hill school district, along with two other school districts in Decile 5, Graham County and Coffeyville, experienced significant increases in assessed valuation that also made them outliers from the other school districts within Decile 5. School districts in Decile 10 had the widest range of changes in AVPP, \$348,108, with Burlington experiencing a decrease in AVPP of -\$77,152 and Cunningham having an increase in AVPP of \$270,956.

In looking at all the districts studied, 11 of 112 school districts experienced decreases in AVPP from 2002 to 2011; 9 of these 11 school districts were originally ranked in Decile 10 in 2002. The two other districts experiencing decreases in AVPP not found in Decile 10 in 2002 were originally in Deciles 1 and 5. The common element that caused the decrease in AVPP for 9 of the 11 districts was a decrease in assessed valuation. The other two school districts experienced large gains in student enrollment, which resulted in the assessed valuation being spread over a larger number of students, ultimately causing a decrease in AVPP. Spring Hill and Elkhart were the two school districts that experienced increased enrollment which resulted in a lower AVPP due to a larger enrollment. In summary, the state of Kansas had shifts in enrollment

density across the state and changes in assessed valuations within different regions. The end result of enrollment shifts could be more school districts becoming eligible for supplemental state aid, specifically due to declining enrollments, and low enrollments. In final summary, the decreases in overall assessed valuation experienced by school districts reduced the ability to generate funding locally at comparable rates in 2011 in contrast to 2002.

FIGURE 4.1

DISTRIBUTION OF CHANGE IN DECILES BY SCHOOL DISTRICTS 2002 TO 2011

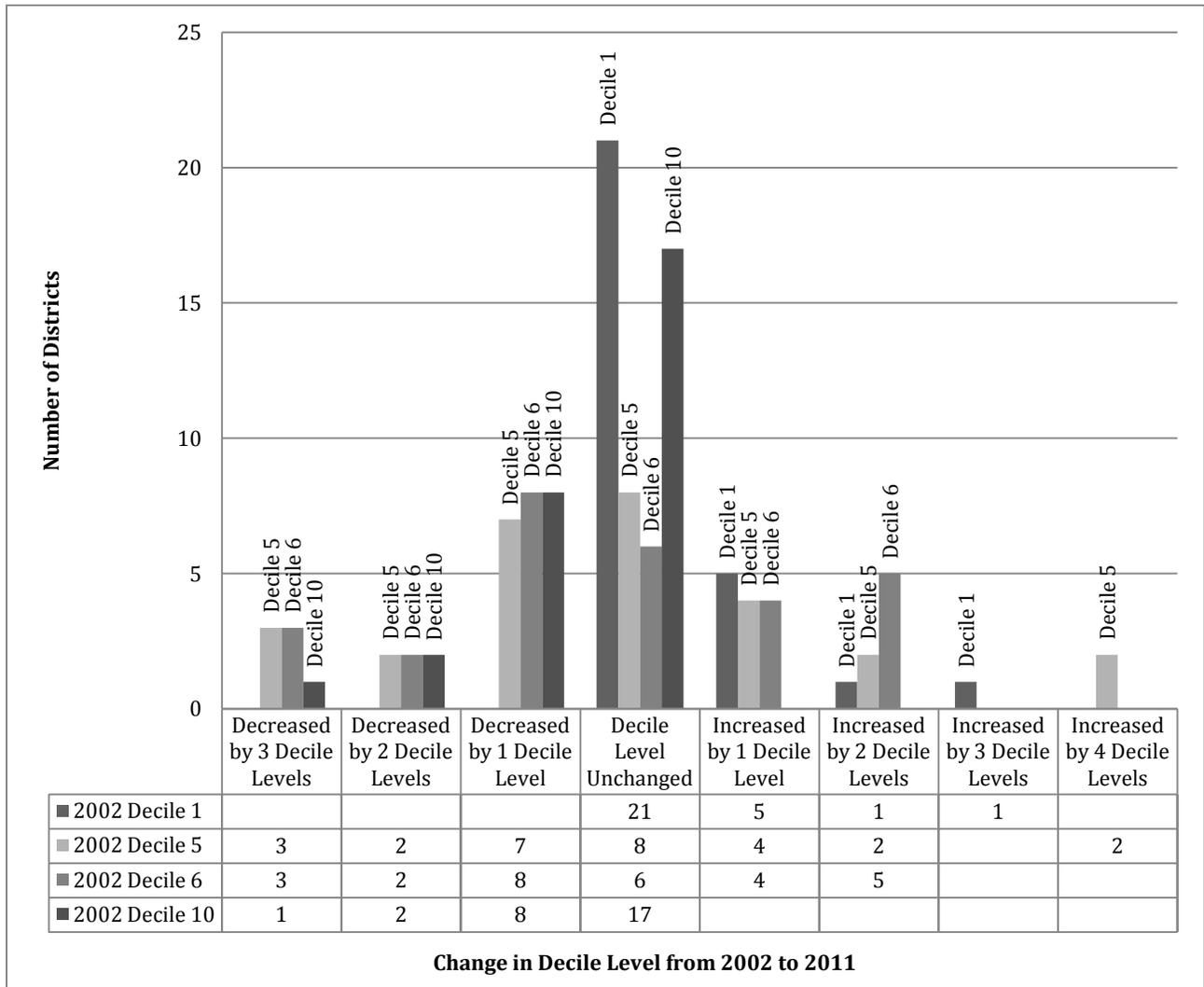
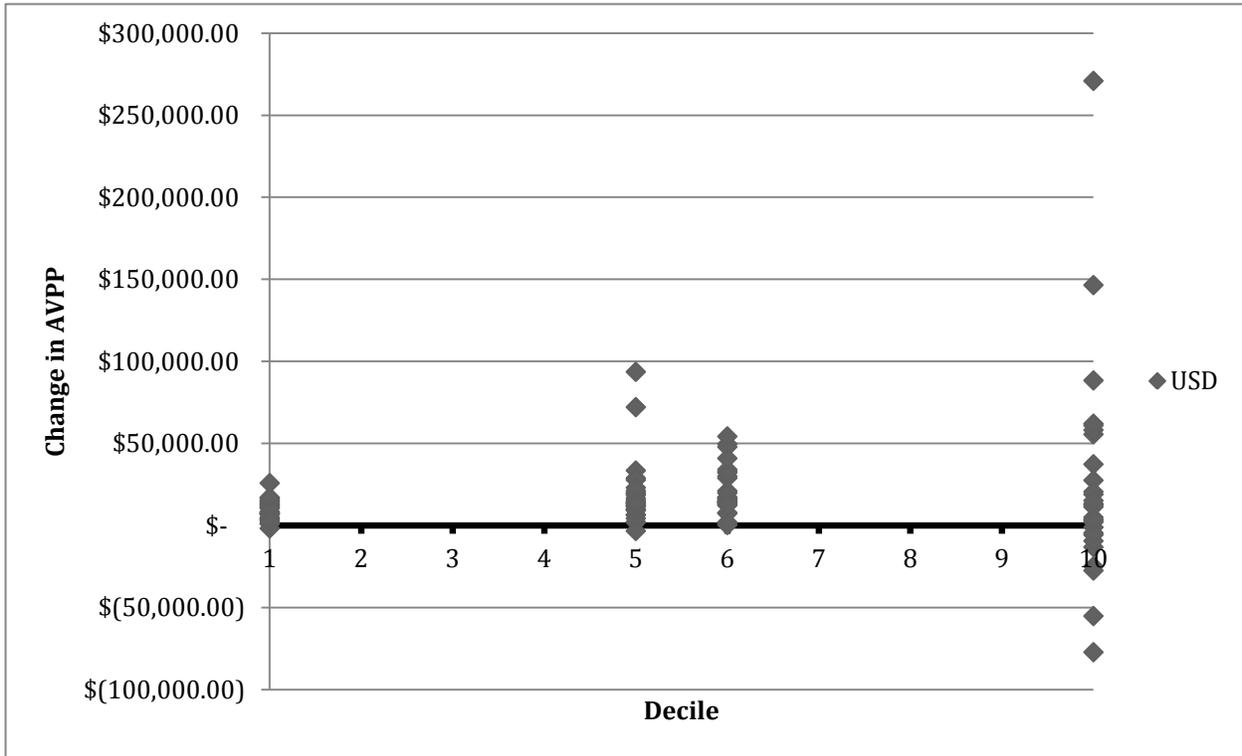


FIGURE 4.2

DISTRIBUTION OF SCHOOL DISTRICTS AND TOTAL CHANGE IN ASSESSED VALUATION PER PUPIL 2002 TO 2011



Results of Enrollment Analysis

Enrollment is a critical component of the SDFQPA funding formula because all other funding levels are determined by the weighted full time enrollment (WFTE), which is comprised of enrollment numbers and the characteristics of a school district's enrollment. Figure 4.3 shows the distribution of enrollment changes for the studied school districts from 2002 to 2011. Decile 1 had the most instability in enrollment figures within the sample. This was evident when looking at Figure 4.3 and noting that the distribution of school districts within Decile 1 was widely distributed rather than tightly clustered. Deciles 5, 6, and 10 each had a tightly clustered core distribution but also contained outlier school districts which experienced losses or gains of 1,000 or more students. The school districts experiencing the largest gains or losses were isolated to urban or suburban school districts near dense population centers with total enrollments greater than 3,000 (see Appendix H). If the outlier school districts experiencing enrollment changes greater or less than 1,000 were removed within all of the deciles studied, the distributions of change in enrollment of the remaining school districts were similar (see Figure 4.3).

Comparing the mean and median enrollments of all school districts from 2002 to 2011 across the deciles, the mean and median enrollment of deciles revealed very little change (see Figure 4.4). Figure 4.5 shows the total change in enrollment for a given decile from 2002 to 2011. Decile 6 had a 1.04% decrease in total enrollment as 24 out of 28 school districts within that decile experienced a decline in enrollment, while Decile 5 had the largest total increase in enrollment (8.72%). It should be noted that the total increase in Decile 5 was driven by enrollment increases of over 2,000 students in two separate school districts, Andover and Spring Hill (see Appendix H). In summary, it could be concluded there had not been significant growth

in overall enrollment statewide (only 1.7% growth), but rather a shift from smaller rural school districts to larger urban or suburban school districts. The shift could have implications to future funding levels as the SDFQPA funding formula is sensitive to declining and low enrollment trends within school districts.

FIGURE 4.3

DISTRIBUTION OF SCHOOL DISTRICTS AND TOTAL CHANGE IN ENROLLMENT 2002 TO 2011

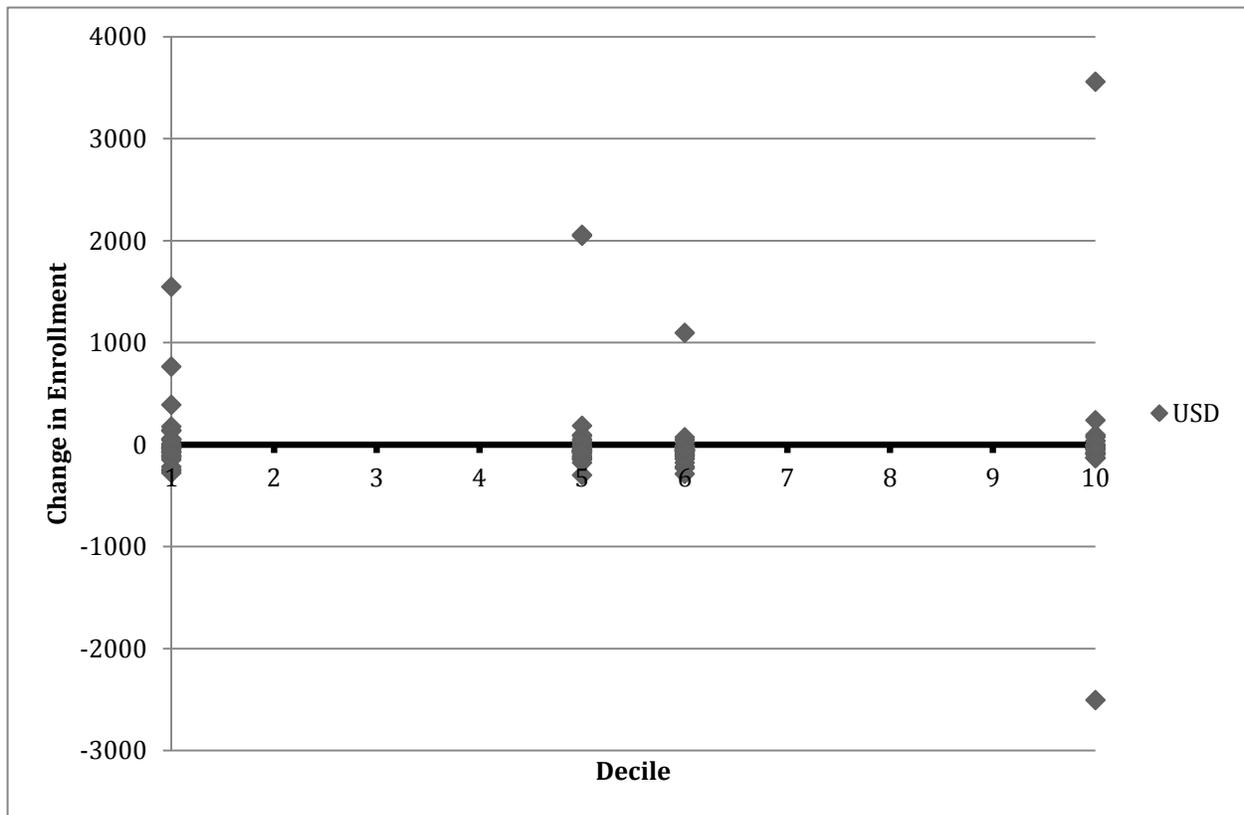
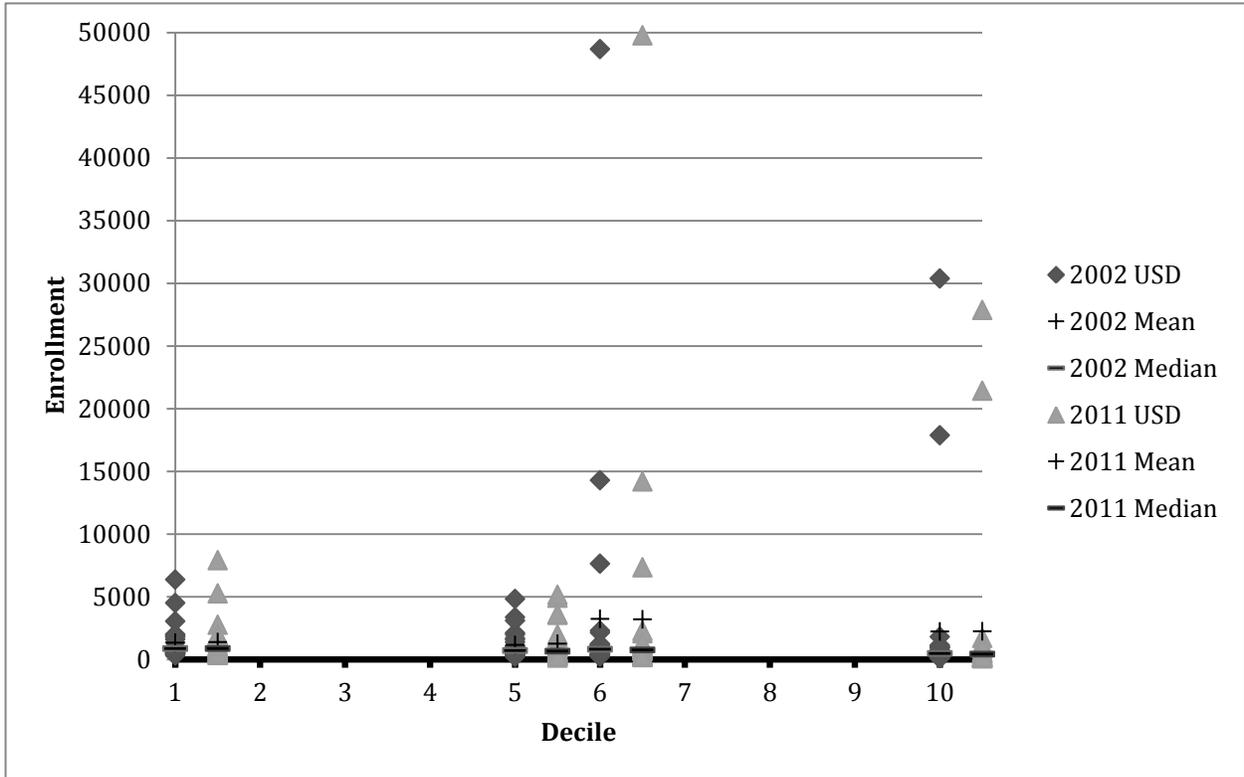


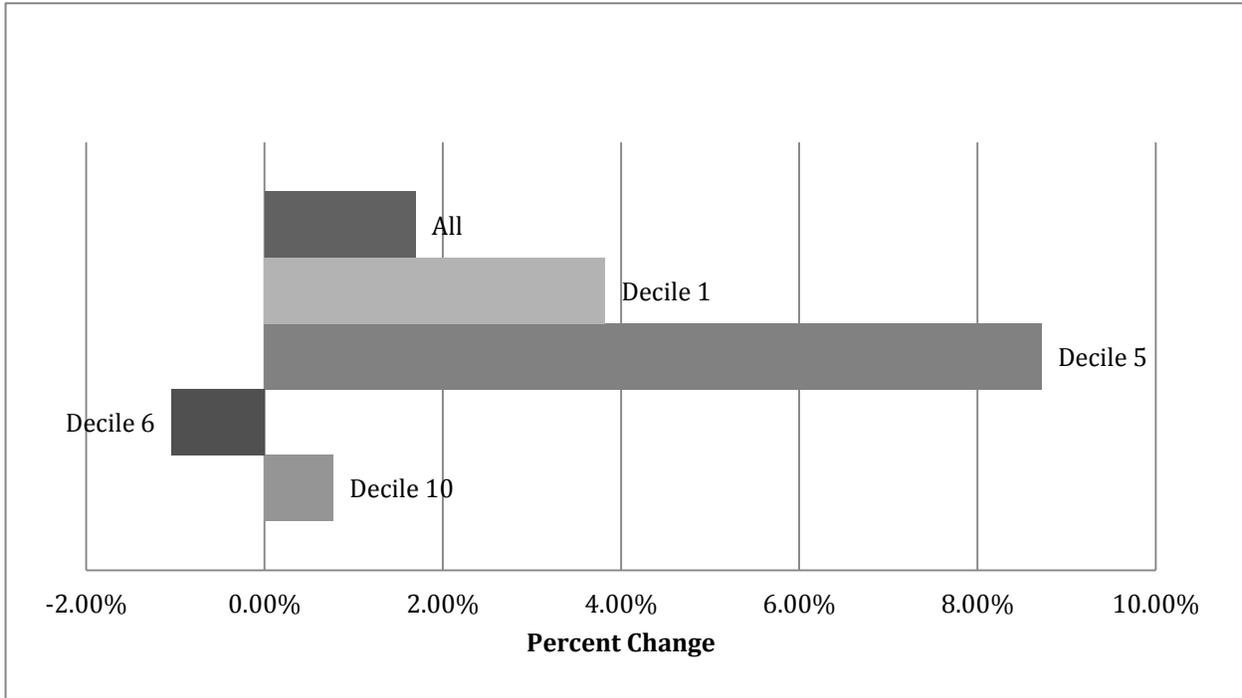
FIGURE 4.4
COMPARISON OF DISTRIBUTIONS OF SCHOOL DISTRICTS' ENROLLMENT BY DECILE 2002 TO 2011



2002			2011		
Decile	Mean	Median	Decile	Mean	Median
1	1328.0	862.5	1	1378.8	864.0
5	1150.5	703.5	5	1250.9	653.0
6	3227.3	809.0	6	3193.6	750.5
10	2222.1	468.5	10	2239.3	419.5

FIGURE 4.5

DECILE TOTAL PERCENTAGE CHANGE IN ENROLLMENT 2002 TO 2011



Decile	Total Pupils 2002	Total Pupils 2011	Percent Change
All	221985	225754	1.70%
1	37185	38607	3.82%
5	32215	35024	8.72%
6	90365	89422	-1.04%
10	62220	62701	0.77%

Results of General Fund Analysis

The major source of operating resources for school districts across the state of Kansas is the general fund. The general fund is determined by taking a school district's weighted enrollment multiplied by the BSAPP. There is a direct connection between the number of students in a school district and the total amount of the general fund. Figure 4.6 shows the distribution of change in the general fund per pupil amount for the studied school districts from 2002 to 2011. Decile 10 showed the widest distribution of change in general fund amount per pupil, ranging from a decrease of \$734.04 per pupil to an increase of \$6,057.90 per pupil, with the total range of \$6,791.94. Conversely, Decile 1 school districts experienced the tightest distribution of change in general fund per pupil with an overall range of \$2,660.02. It should be noted that all deciles experienced a widening of the distribution from highest general fund per pupil to lowest general fund per pupil from 2002 to 2011 (see Figure 4.7). The widening of the distributions within all deciles would suggest there was unequal change occurring within the factors that comprise the weighted enrollment. Knowing that the general fund is determined by weighted enrollment, it could be implied that there were more dramatic shifts in the weighting factors within the student enrollments of Deciles 1 and 10 when compared to Deciles 5 and 6.

Figure 4.8 showed the total general fund per pupil growth from 2002 to 2011. Overall there was a 24.6% increase in the total general fund per pupil from 2002 to 2011. Decile 10 had the largest growth in general fund per pupil with 28.1% growth, followed by Decile 1 with 26.0% growth. Further analysis was done to determine possible reasons for the growth experienced within the studied deciles. The more detailed analysis of individual school districts revealed a trend between the general fund per pupil growth and the following three characteristics: (a) non-weighted full time enrollments less than 1622, (b) decline in enrollment

from 2002 to 2011, and (c) having an AVPP that placed the school district within Decile 1 (see Appendix H). School districts that experienced the greatest growth in the general fund per pupil fit at least two of the three listed characteristics. This was notable because the SDFQPA funding formula has provisions for low enrollment, declining enrollment, and high poverty. In all, 17 of the 28 school districts in Decile 10 fit the declining enrollment characteristic and the less than 1,622 non-weighted fully enrolled students characteristic. Decile 1 had 13 of 28 school districts with all three characteristics, and 21 of the 28 school districts within Decile 1 had at least two of the characteristics. It could be argued that the three defined characteristics created winners and losers in general fund resources due to the minimal increase in general fund per pupil experienced by school districts that did not contain two or more of the described characteristics.

FIGURE 4.6

**DISTRIBUTION OF SCHOOL DISTRICTS AND TOTAL CHANGE IN
GENERAL FUND PER PUPIL BY DECILE 2002 TO 2011**

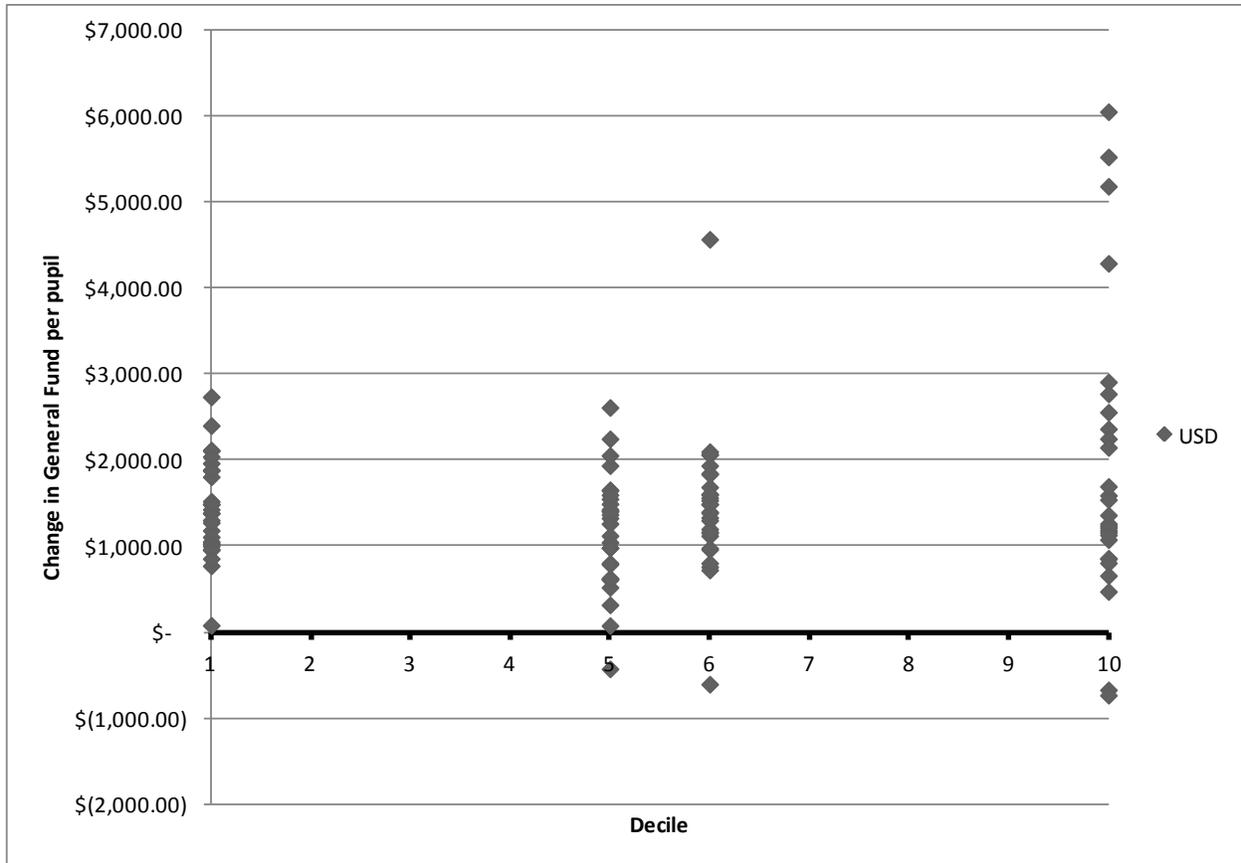
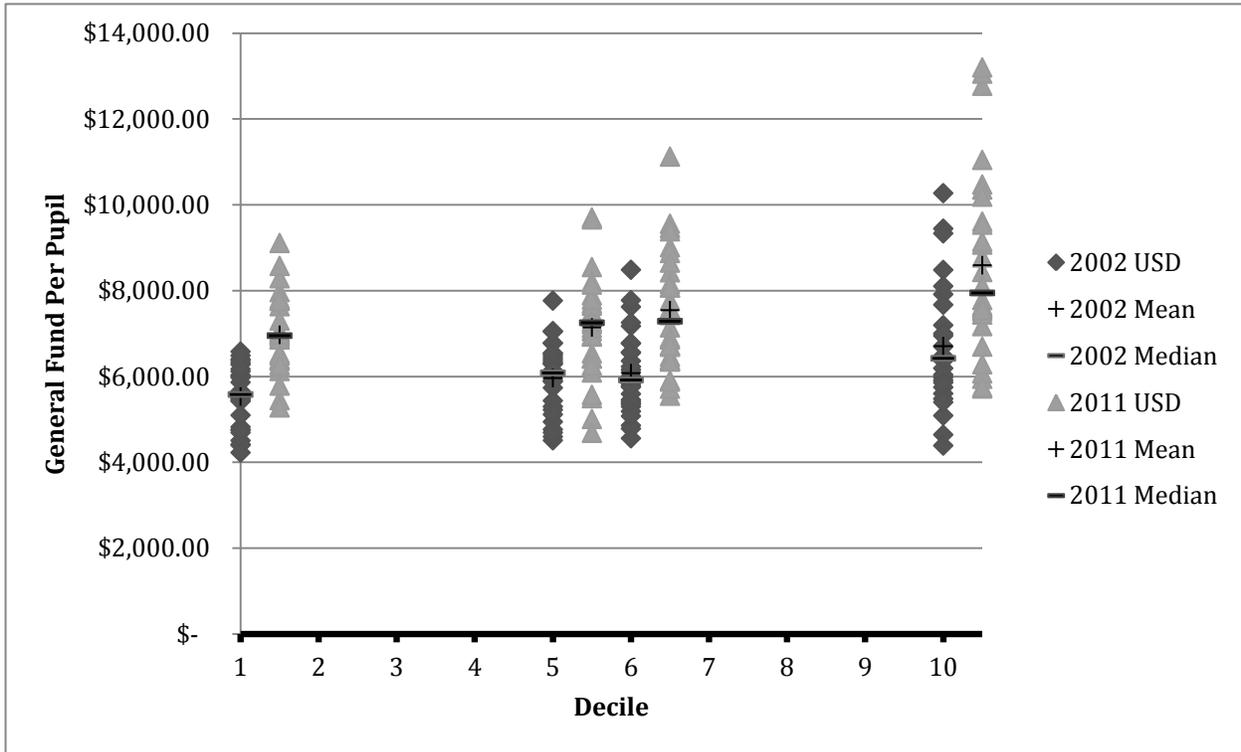


FIGURE 4.7

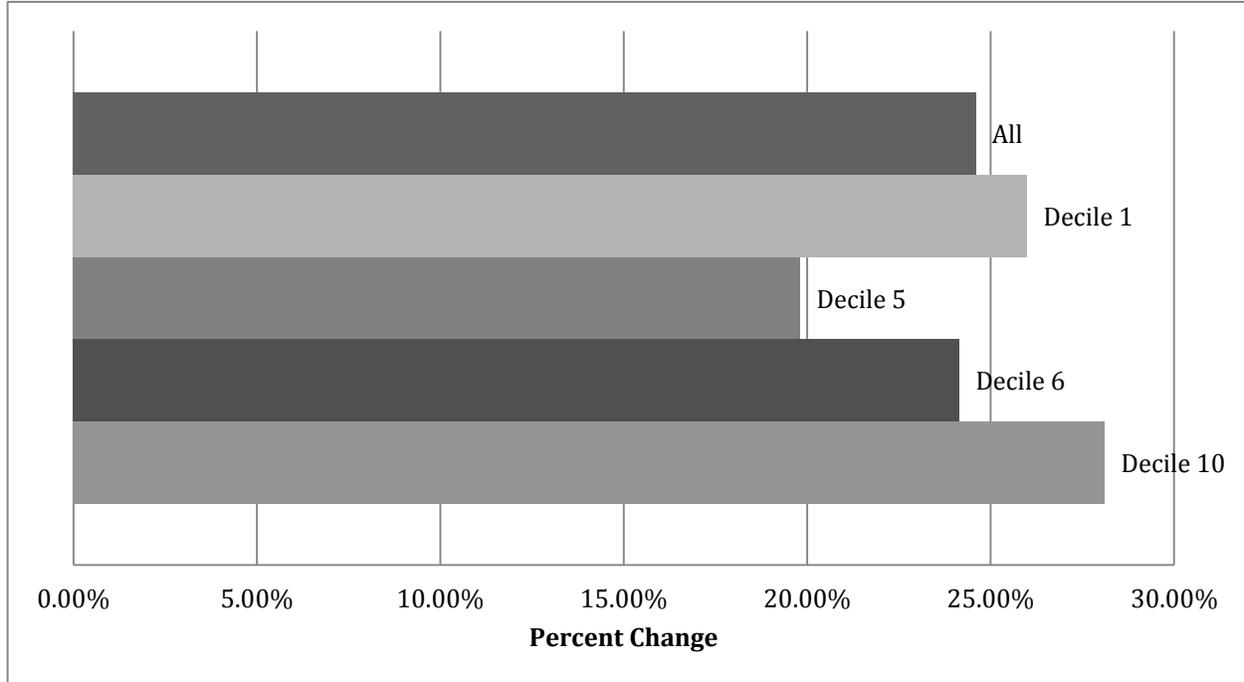
COMPARISON OF DISTRIBUTIONS OF SCHOOL DISTRICTS' GENERAL FUND PER PUPIL BY DECILE 2002 TO 2011



2002			2011		
Decile	Mean	Median	Decile	Mean	Median
1	\$ 5,532.78	\$ 5,580.35	1	\$ 6,971.18	\$ 6,951.79
5	\$ 5,963.08	\$ 6,082.84	5	\$ 7,144.77	\$ 7,251.37
6	\$ 6,076.81	\$ 5,917.31	6	\$ 7,544.36	\$ 7,287.36
10	\$ 6,706.83	\$ 6,422.92	10	\$ 8,592.56	\$ 7,947.06

FIGURE 4.8

**DECILE TOTAL PERCENTAGE CHANGE IN GENERAL FUND PER PUPIL
2002 TO 2011**



Decile	Total of School Districts' General Fund per Pupil 2002	Total of School Districts' General Fund per Pupil 2011	Percent Change
All	\$ 679,826.18	\$ 847,080.51	24.60%
1	\$ 154,917.92	\$ 195,193.10	26.00%
5	\$ 166,966.33	\$ 200,053.44	19.82%
6	\$ 170,150.60	\$ 211,242.16	24.15%
10	\$ 187,791.34	\$ 240,591.81	28.12%

Results of Supplemental General Fund (LOB) Analysis

The supplemental general fund, also known as the local option budget (LOB), allows school districts to levy taxes locally beyond the uniform statewide mill levy. Money generated from the LOB can be utilized in the same manner as money budgeted in a school district's general fund (i.e., all expenses necessary to operate a school district). In 1992 the LOB was intended to be a temporary measure to transition school districts with above average spending per pupil to a statewide funding formula. As stated in Chapter 2 of the study, the 1993 legislature extended the LOB provision and the LOB has since become an integral part of the financing structure for Kansas public schools (Barrett, 1998). During the 1992-1993 school year, total LOB funds generated statewide amounted to \$98.2 million with 106 school districts exercising LOB authority. By the 2010-2011 school year, total LOB funds generated statewide had grown to \$465.2 million with all 289 school districts across the state exercising LOB authority (Kansas State Department of Education, 2011). One argument that has continued since inception of the LOB is that wealthier school districts can adopt an LOB with a much lower tax burden than school districts with a lower assessed valuation. Some have argued that this perpetuates inequities in the financing of education in Kansas by again making at least a portion of educational opportunities impermissibly linked to local taxable wealth variability (DeBacker, 2002).

Looking at the distributions displayed in Figure 4.9 reveals that school districts' ability and desire to increase funding via the LOB varied, as indicated by the wide distribution from the top school district to the bottom school district within each decile. Analysis of data across the decile groups shows that all districts experienced an increase in LOB per pupil with the smallest

increase of \$340.05 and the largest increase of \$3,330.68 (see Figure 4.9). Figure 4.10 compares 2002 LOB per pupil levels of individual school districts to the 2011 LOB per pupil levels. The observation was made that each decile had an increase in range from the school district with the largest LOB per pupil to the school district with the smallest LOB per pupil. The increase in range within each of the deciles supports the claim that local school districts vary in desire or ability to generate funding via the LOB mechanism. Another observation when comparing 2002 levels to 2011 levels is that the decile with the lowest mean and median LOB per pupil in 2002 was Decile 6; yet in 2011 Decile 1 became the group with the lowest mean and median LOB per pupil. Over the same time period, Decile 10 maintained the highest mean and median LOB per pupil. In summary, observations support the earlier statement about individual school districts' ability and desire to generate funding via the LOB.

In reviewing the total change in LOB per pupil within Figure 4.11, the school districts studied experienced an overall growth of 161.74% from 2002 to 2011. Decile 6 was the group of school districts that saw the largest increase in LOB per pupil with a 226.68% increase, while Decile 10 had the smallest increase in LOB per pupil with 118.60%. It could be argued that Decile 10 did not see as dramatic an increase in LOB per pupil as other deciles because Decile 10 school districts already had the highest mean and median LOB per pupil in 2002 (see Figure 4.9) and thus did not have to increase their reliance on the LOB. Several school districts found in Decile 10 were school districts considered above average spending districts at the inception of the 1992 SDFQPA funding formula, meaning that they had a greater amount of resources coming from the LOB as compared to average spending school districts or below average spending school districts as originally defined in 1992. A notable observation when comparing 2002 to 2011 shows that the gap in mean and median LOB per pupil decreased between Deciles

1, 5, 6, and 10, respectively. The decreasing gap occurred as school districts within Deciles 1, 5, and 6 increased the LOB per pupil at a rate greater than Decile 10.

Going back to the original intent of the LOB in 1992 which was to bring above average spending school districts in line with average spending levels across the state, observations made as part of this study reveal that the opposite has happened. Below average spending and average spending districts (i.e., Deciles 1, 5, 6) have increasingly utilized the LOB to boost the level of resources available to operate. Critics of the LOB would argue that school districts utilized the LOB to make up deficiencies in funding allocated by the SDFQPA funding formula. Recent modifications to the LOB structure support this claim. Case in point, in 1992 the locally generated dollars under LOB authority could not exceed 125% of the school district's state financial aid (SFA), yet currently, school districts have LOB authority at 131% based on a BSAPP of \$4,433, which was \$653 dollars higher than the adopted BSAPP of \$3,780 for the 2012 fiscal year. The result of using the higher BSAPP was an increased ability to generate funding at a local level, ultimately shifting the funding burden to the local school district to levy taxes at higher levels in an attempt to close any funding gap that has occurred due to cuts in the BSAPP over the last several years. Although it could be argued that freezing the LOB with a BSAPP that was higher than the actual figure was a necessary measure taken to minimize the impact of BSAPP decreases, observations made as part of this study reveal that school districts significantly vary in their ability and desire to generate funding through the LOB, resulting in unequal educational opportunities.

FIGURE 4.9

DISTRIBUTION OF SCHOOL DISTRICTS AND TOTAL CHANGE IN SUPPLEMENTAL GENERAL FUND PER PUPIL 2002 TO 2011

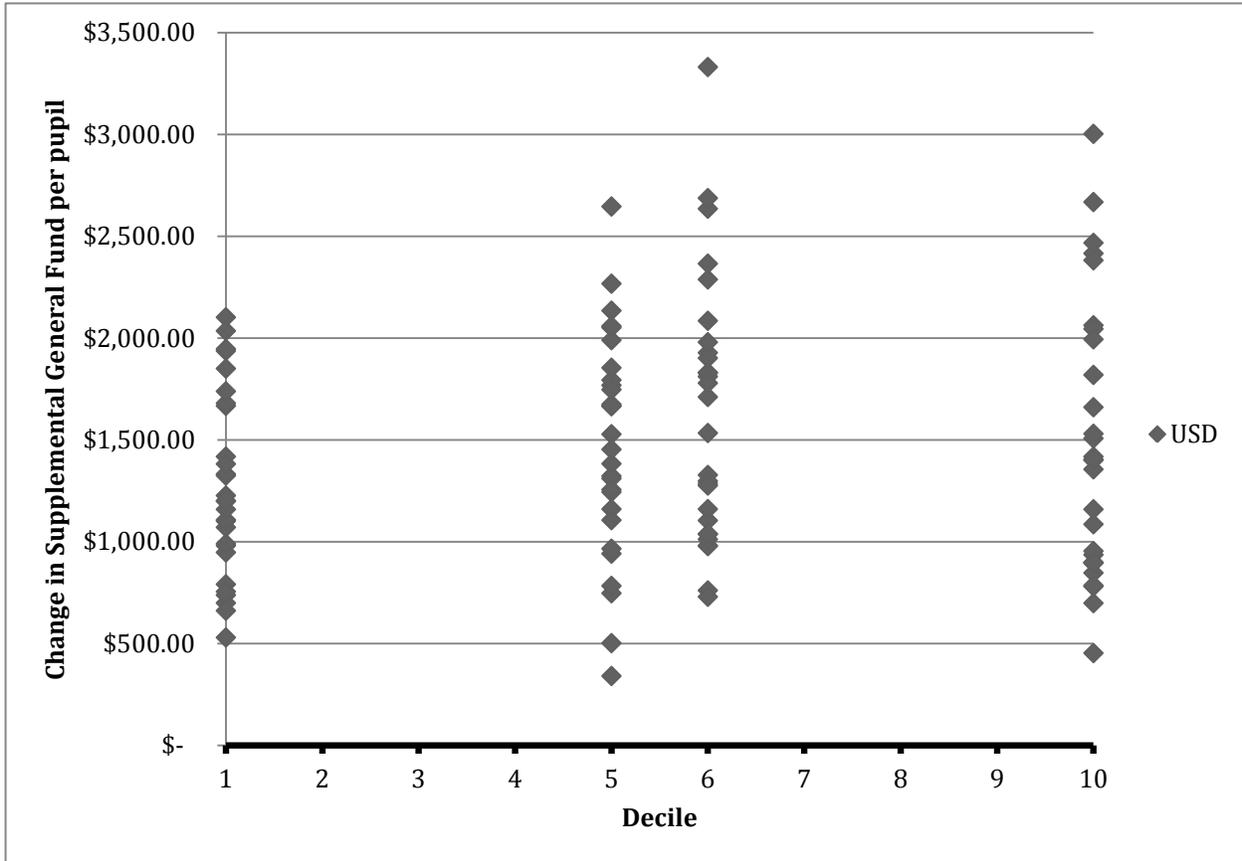
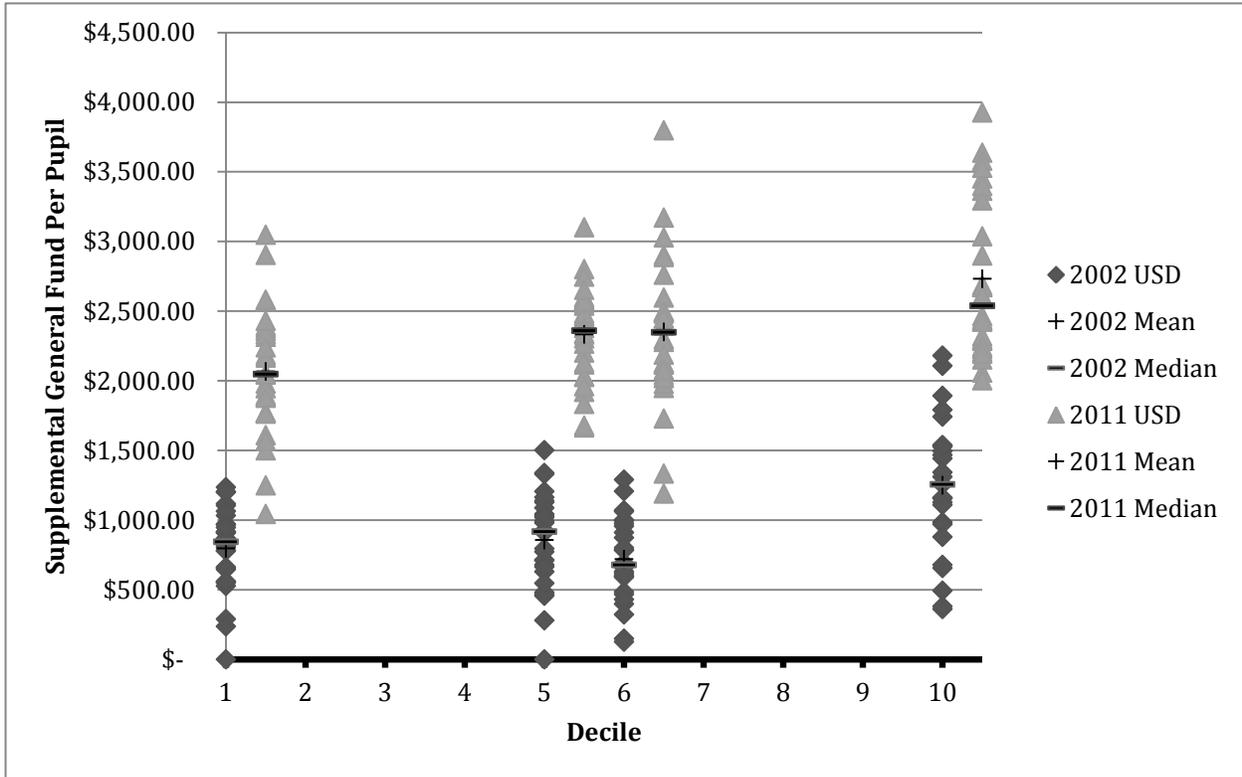


FIGURE 4.10

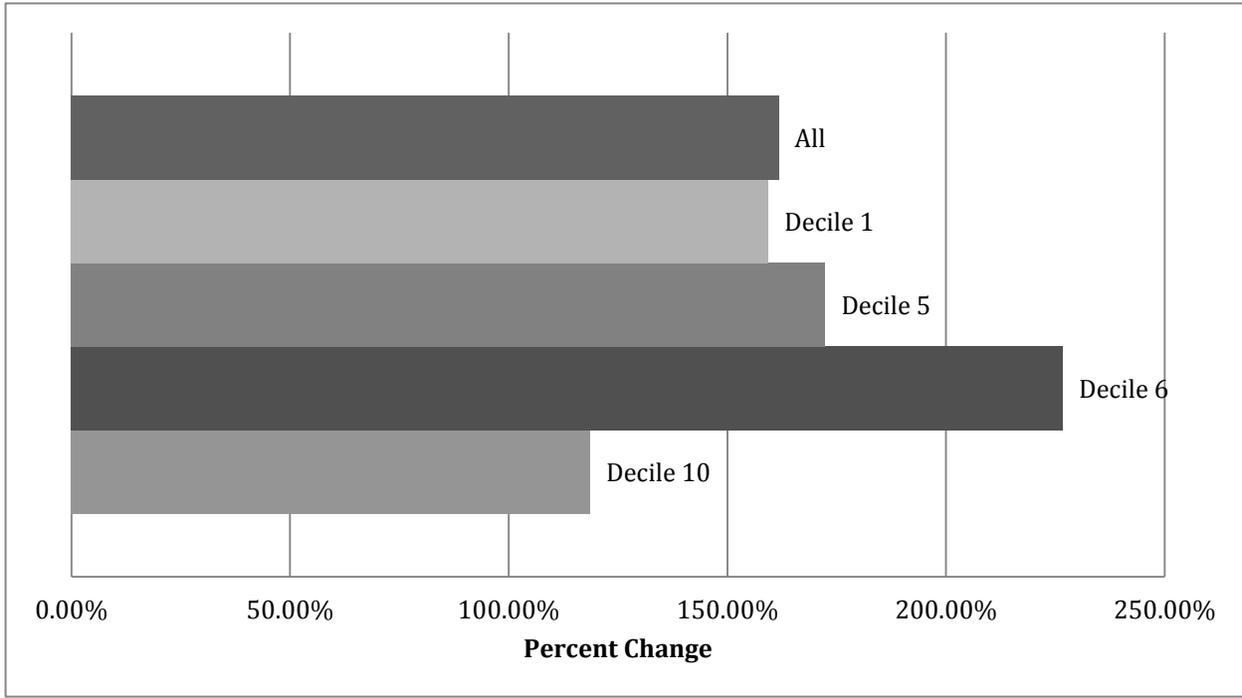
COMPARISON OF DISTRIBUTIONS OF SCHOOL DISTRICTS' SUPPLEMENTAL GENERAL FUND PER PUPIL 2002 TO 2011



2002			2011		
Decile	Mean	Median	Decile	Mean	Median
1	\$ 796.94	\$ 844.26	1	\$ 2,066.87	\$ 2,047.87
5	\$ 856.83	\$ 917.58	5	\$ 2,333.50	\$ 2,359.74
6	\$ 719.56	\$ 678.28	6	\$ 2,350.68	\$ 2,348.18
10	\$ 1,249.96	\$ 1,256.44	10	\$ 2,732.43	\$ 2,538.52

FIGURE 4.11

DECILE TOTAL PERCENTAGE CHANGE IN SUPPLEMENTAL GENERAL FUND PER PUPIL 2002 TO 2011



Decile	Total of School Districts' Supplemental General Fund per Pupil 2002	Total of School Districts' Supplemental General Fund per Pupil 2011	Percent Change
All	\$ 101,451.96	\$ 265,537.71	161.74%
1	\$ 22,314.36	\$ 57,872.47	159.35%
5	\$ 23,991.29	\$ 65,338.06	172.34%
6	\$ 20,147.58	\$ 65,819.06	226.68%
10	\$ 34,998.74	\$ 76,508.12	118.60%

Results of Capital Outlay Fund Analysis

Capital outlay fund uses are limited to expenditures for school buildings and facilities (e.g., acquisition of property, construction or reconstruction of facilities, repair and remodeling of facilities, additions to furnishings, and equipping of buildings for school district purposes). In Kansas at the time of this study, local school districts were permitted to levy up to four mills of local taxes for capital outlay purposes.

Figure 4.12 displays the distribution of changes across the time period in capital outlay fund per pupil for each school district by decile. Analysis of Figure 4.12 reveals that Decile 10 school districts had the widest distribution of changes to the capital outlay fund per pupil of all deciles. Decile 1 had the tightest distribution of change in capital outlay per pupil over the same time period. Further analysis of the changes in capital outlay per pupil was completed with Figure 4.13, which compares mean and median capital outlay dollars per pupil in 2002 with 2011. The difference in the mean and median capital outlay per pupil of Decile 1 compared to Decile 10 from 2002 to 2011 became more discrepant. The gap between Decile 1 and Decile 10 could be related to the fact that mills levied by school districts in Decile 10 generate more funding than an equal number of mills levied by school districts within Decile 1. This discrepancy ultimately resulted in an increasing gap between the lowest decile school districts and highest decile school districts' capital outlay fund per pupil amounts over time. Another factor that potentially contributed to the increasing gap between Decile 10 and the other deciles was the removal of the capital outlay equalization mechanism from the SDFQPA funding formula in fiscal year 2010.

Analyzing the total change in capital outlay per pupil in Figure 4.14 reveals there was a 65.22% increase in total capital outlay funds per pupil. Decile 1 showed the greatest increase from 2002 to 2011 with a 90.3% increase in capital outlay fund per pupil, while Decile 10 had the smallest growth in the capital outlay per pupil with a 45.34% increase. At first glance this seems contradictory to the observations made between the deciles' mean and median capital outlay fund per pupil values from 2002 and 2011, but in reality—even with the growth in Decile 1—the school districts of Decile 1 still did not close the gap when compared to Decile 10 school districts. Equalization of capital outlay funds by the state for school districts with lower AVPP have also likely contributed to growth in the capital outlay funding. Another prediction as to why Decile 10 did not have the same amount of growth in capital outlay funds would be that over time the school districts of Decile 10 have been able to build and maintain facilities at a more consistent rate as compared to poorer school districts. Another contributing factor that has allowed Decile 10 school districts to be more progressive with capital outlay projects was the levying of capital outlay mills that generate a greater amount when compared to poor school districts. Decile 10 having the highest mean and median capital outlay per pupil from 2002 to 2011 supported this prediction.

FIGURE 4.12

DISTRIBUTION OF SCHOOL DISTRICTS AND TOTAL CHANGE IN CAPITAL OUTLAY FUND PER PUPIL 2002 TO 2011

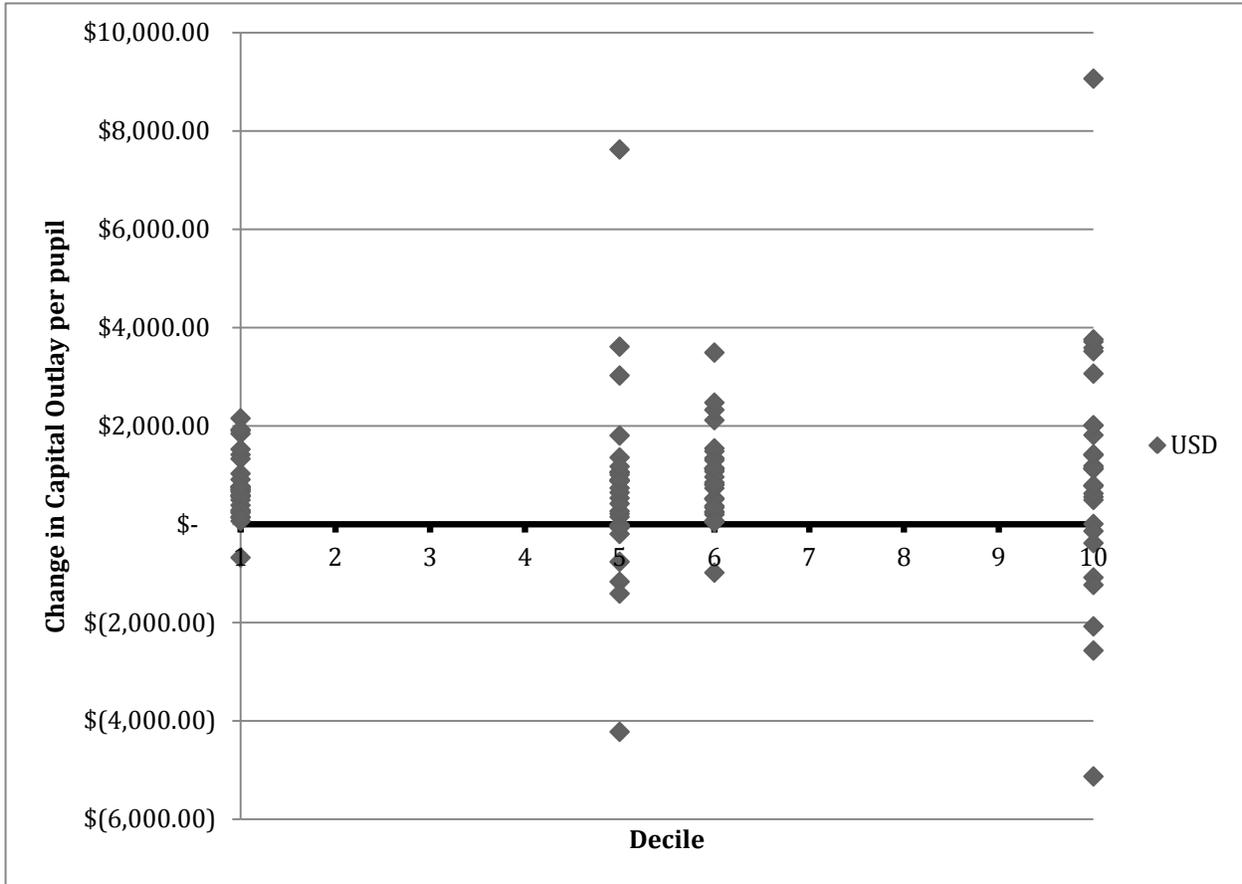
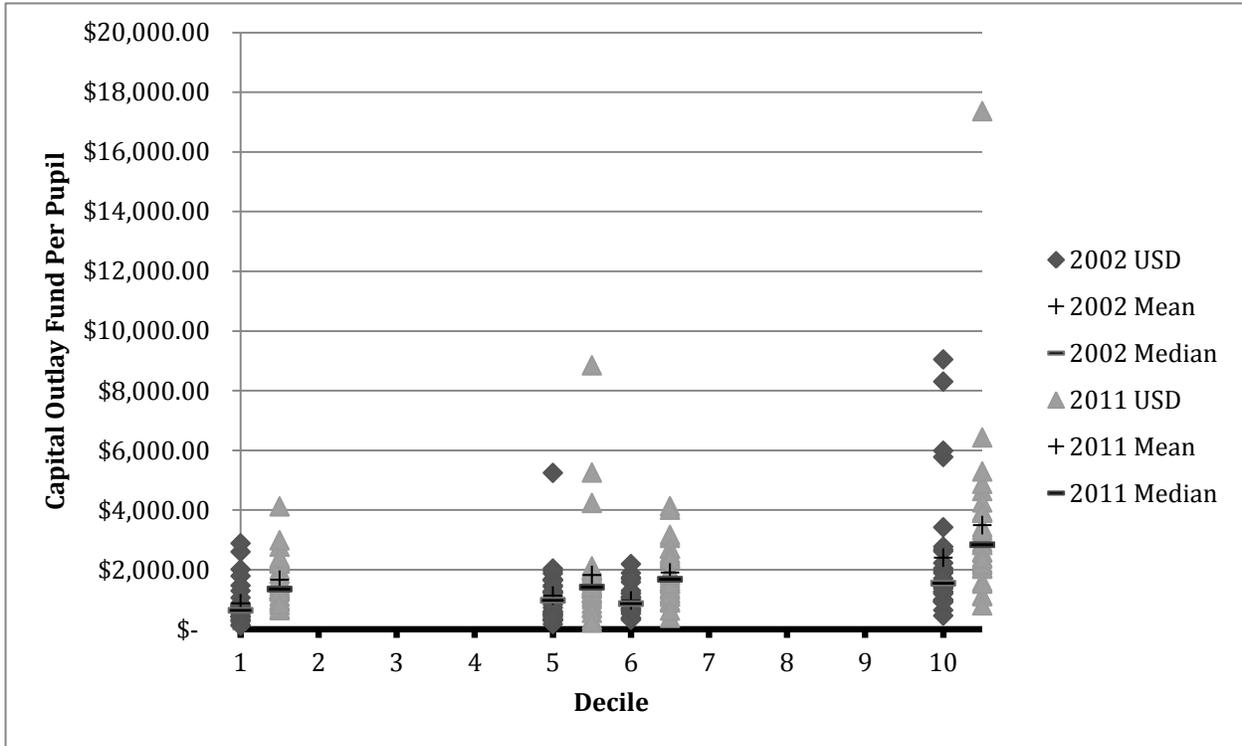


FIGURE 4.13

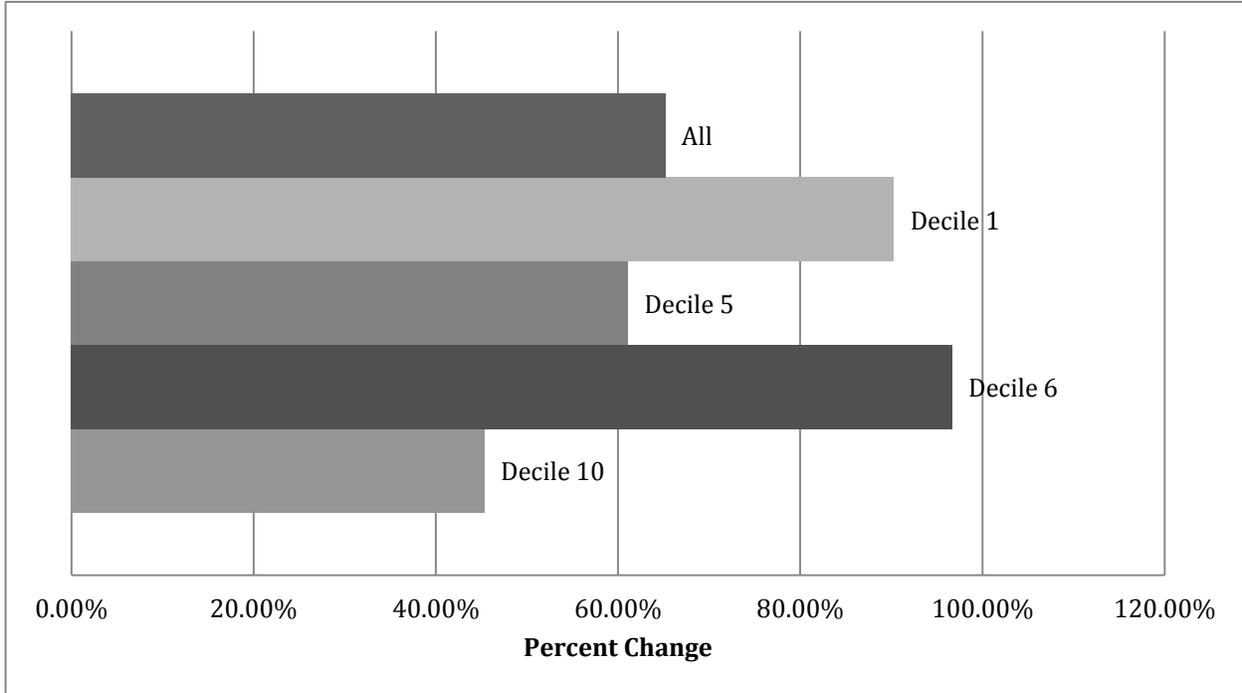
COMPARISON OF DISTRIBUTIONS OF SCHOOL DISTRICTS' CAPITAL OUTLAY FUND PER PUPIL 2002 TO 2011



2002			2011		
Decile	Mean	Median	Decile	Mean	Median
1	\$ 873.62	\$ 638.04	1	\$ 1,662.52	\$ 1,350.46
5	\$ 1,131.11	\$ 973.01	5	\$ 1,822.50	\$ 1,415.01
6	\$ 969.52	\$ 863.42	6	\$ 1,906.78	\$ 1,679.17
10	\$ 2,403.88	\$ 1,546.23	10	\$ 3,493.86	\$ 2,837.82

FIGURE 4.14

**DECILE TOTAL PERCENTAGE CHANGE IN CAPITAL OUTLAY PER PUPIL
2002 TO 2011**



Decile	Total of School Districts' Capital Outlay Fund per Pupil 2002	Total of School Districts' Capital Outlay Fund per Pupil 2011	Percent Change
All	\$ 150,587.56	\$ 248,798.54	65.22%
1	\$ 24,461.40	\$ 46,550.48	90.30%
5	\$ 31,670.96	\$ 51,030.06	61.13%
6	\$ 27,146.66	\$ 53,389.91	96.67%
10	\$ 67,308.53	\$ 97,828.09	45.34%

Result of Bond and Interest Fund Analysis

School districts in Kansas can levy additional taxes for the purposes of building new facilities or making major improvements or repairs that cannot be covered with capital outlay funds; these taxes result in bond and interest funds, which are utilized to pay debt associated with major capital improvement projects. Bond and interest funds can only be generated for a school district after registered voters residing within that school district decide to take on the additional taxes.

Analyzing data related to changes in bond and interest fund amounts per pupil from 2002 to 2011 showed that Decile 10 school districts experienced the widest distribution of changes to the bond and interest fund per pupil ranging from an increase of \$6,149.21 to a decrease of \$899.57 (see Figure 4.15). It should be noted that three school districts experiencing the largest increases in bond and interest fund per pupil were found in Decile 10—this contributed to the wide distribution observed within Decile 10. If the three school districts within Decile 10 with the largest changes in bond and interest fund per pupil were removed, school districts from the Deciles 1, 5, and 6 would have displayed similar distributions of changes in bond and interest fund per pupil over the same time period.

Figure 4.16 presents and compares each school district's bond and interest fund per pupil for 2002 with 2011. A mean and median bond and interest fund per pupil for each decile is also displayed. Analysis of the bond and interest fund per pupil reveals that the mean and median bond and interest per pupil of Decile 10 school districts decreased from 2002 to 2011. The other deciles experienced increases in the mean and median values for bond and interest funds per pupil over that same time period. A possible explanation as to why Decile 10 mean and median

bond and interest values decreased while the others increased is the likelihood that many of the capital improvements that were made in Decile 10 from 2002 to 2011 were done via capital outlay funds. This explanation is supported with data gathered from the survey portion of the study and will be discussed later in Chapter 4. Capital outlay funds were generated based on local assessed valuation, meaning Deciles 1, 5, and 6 had less ability to generate resources to make similar improvements to those made by the school districts of Decile 10. The result is that districts with lower AVPP must secure bond and interest funds to make large capital improvements.

Figure 4.17 shows that total change in bond and interest funds per pupil increased by 111.18% from 2002 to 2011 for all deciles. Decile 10 had the largest increase with 148.28% growth over that time period, but this growth was driven almost entirely by four school districts within Decile 10 that had over a \$2,000 dollar increase in bond and interest funds per pupil. Growth within the other deciles mirrored the AVPP for the respective districts, i.e., the lower the AVPP, the lower the growth in bond and interest funds per pupil. The observable trends of Deciles 1, 5, and 6 with bond and interest funds per pupil followed the same observable trends seen with the LOB funds per pupil for the respective deciles. Observing the same trends in bond and interest funds per pupil with those seen in LOB funds per pupil raises the question, “If a school district does not increase the tax burden on itself, due to either desire or ability, how do educational opportunities stay equal for all students across the state of Kansas?”

FIGURE 4.15

DISTRIBUTION OF SCHOOL DISTRICTS AND TOTAL CHANGE IN BOND AND INTEREST FUND PER PUPIL 2002 TO 2011

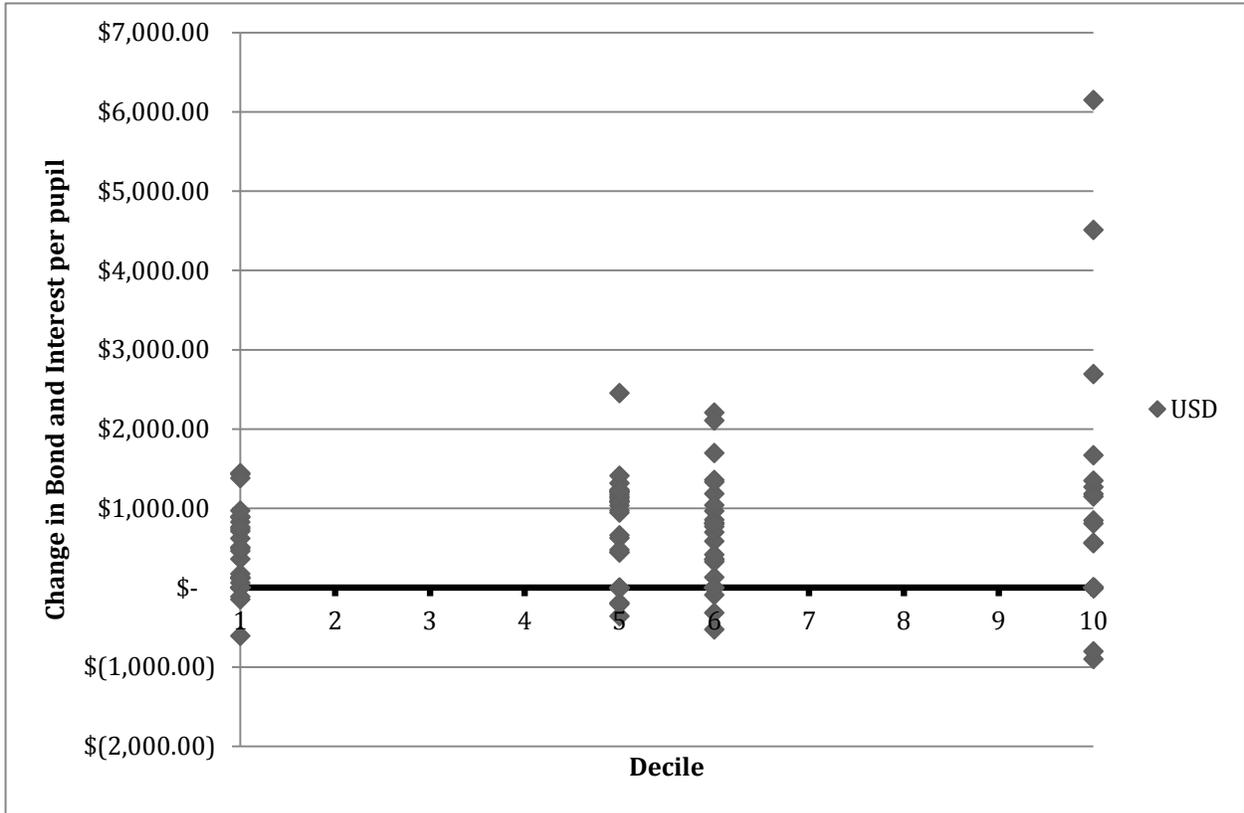
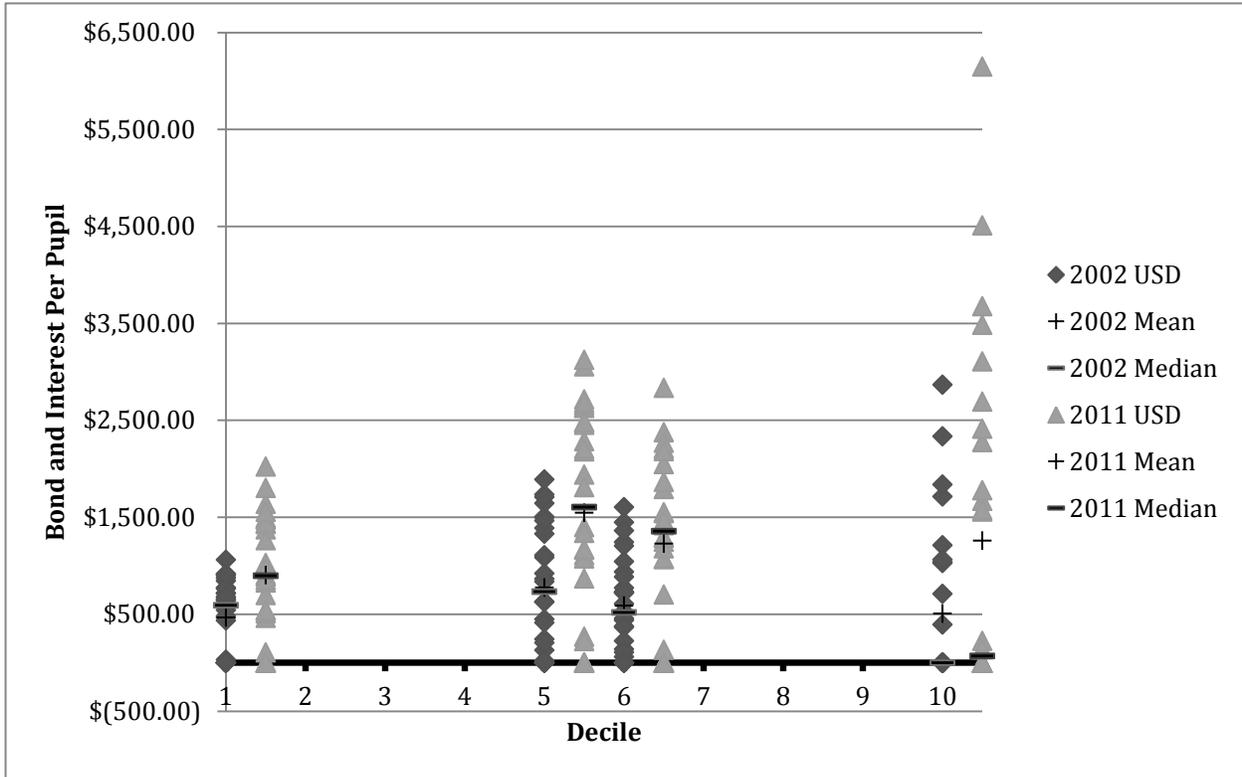


FIGURE 4.16

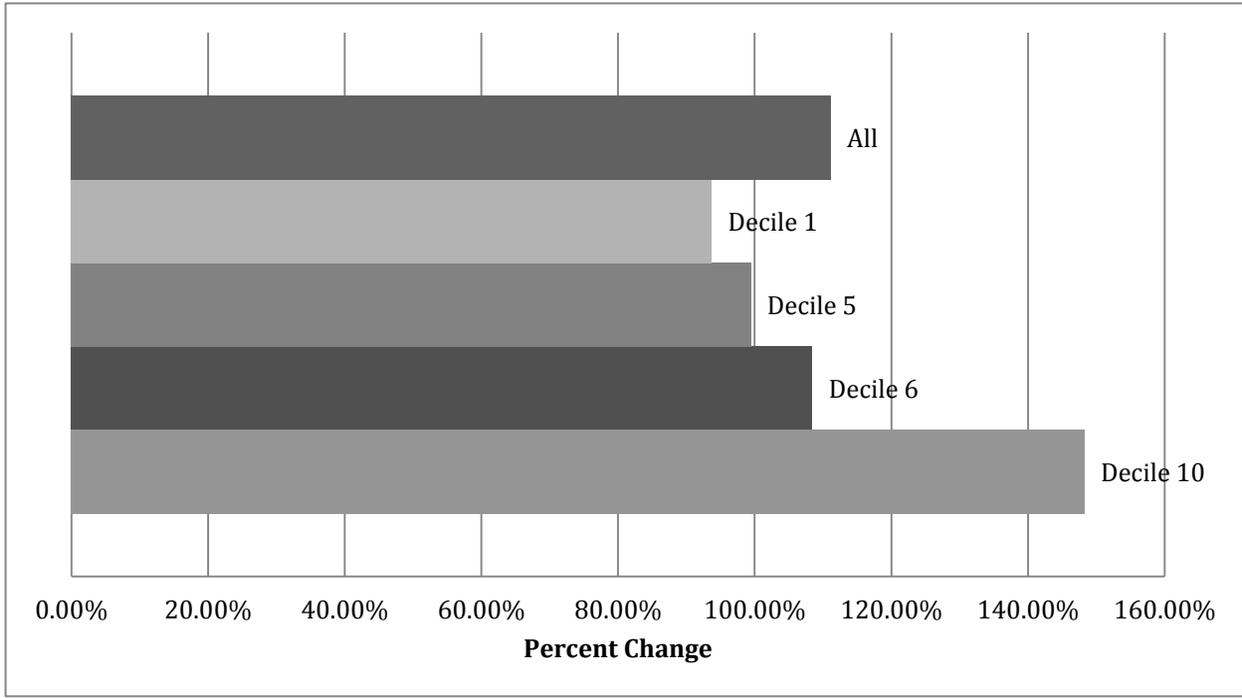
COMPARISON OF DISTRIBUTIONS OF SCHOOL DISTRICTS' BOND AND INTEREST FUND PER PUPIL 2002 TO 2011



2002			2011		
Decile	Mean	Median	Decile	Mean	Median
1	\$ 466.82	\$ 592.62	1	\$ 904.40	\$ 897.35
5	\$ 775.76	\$ 733.25	5	\$ 1,547.28	\$ 1,604.89
6	\$ 589.38	\$ 518.48	6	\$ 1,228.77	\$ 1,356.43
10	\$ 507.28	\$ -	10	\$ 1,259.46	\$ 69.44

FIGURE 4.17

DECILE TOTAL PERCENTAGE CHANGE IN BOND AND INTEREST PER PUPIL 2002 TO 2011



Decile	Total of School Districts' Bond and Interest Funds per Pupil 2002	Total of School Districts' Bond and Interest Funds per Pupil 2011	Percent Change
All	\$ 65,498.53	\$ 138,317.46	111.18%
1	\$ 13,070.88	\$ 25,323.23	93.74%
5	\$ 21,721.17	\$ 43,323.89	99.45%
6	\$ 16,502.62	\$ 34,405.45	108.48%
10	\$ 14,203.85	\$ 35,264.88	148.28%

Results of Pupils Per Certified Employee Analysis

The number of pupils per certified employee is often referred to as the pupil-to-teacher ratio or PTR. PTR is believed to be indicative of the quality of instruction that is being provided to students, i.e., the lower the PTR the better the quality of the educational experience. In analysis of data related to pupils per certified employee, a decrease is more desirable than an increase.

Analysis of data from Appendix H and Figure 4.18 reveals that 51 out of 112 school districts experienced an increase in the number of pupils per certified employee from 2002 to 2011. A factor that influenced the number of pupils per certified employee was enrollment within the school district—of the 51 school districts that experienced an increase in the number of pupils per certified employee, 22 also experienced increases in enrollment from 2002 to 2011. This finding supported the argument that funding to increase the number of certified employees did not keep pace with enrollment growth within these school districts. Conversely, 61 of 112 school districts had a decrease in the number of pupils per certified employee. Of the 61 school districts experiencing a decrease in the number of pupils per certified employees, 51 school districts experienced a decline in total enrollment from 2002 to 2011.

Figure 4.19 displays the changes in pupils per certified employee for all school districts studied from 2002 to 2011. Decile 5 was the only decile that experienced an increase in the mean and median number of pupils per certified employee. The increase in the mean and median number of pupils per certified employee within Decile 5 was largely due to two school districts that had enrollment increases totaling 4,106 pupils while only adding 141 certified employees from 2002 to 2011 (see Appendix H). Consequently the disproportional addition of

certified employees to the dramatic increase in enrollment resulted in an overall increase in pupils per certified employee ratio for Decile 5 (see Figure 4.20). Another observable trend of note from Figure 4.19 was that Decile 10 maintained the lowest mean and median pupil per certified employee ratio from 2002 to 2011, which raised the question about pupil to certified employee ratios being wealth-related.

Figure 4.20 displays the total change in pupils per certified employee for the decile decile as a whole. Figure 4.20 revealed that Decile 6 experienced the largest overall decrease in the number of pupils per certified employees with a decrease of 6.39%. The overall decrease in pupils per certified employee within Decile 6 was exacerbated by Decile 6 also experiencing an overall decrease in enrollment from 2002 to 2011.

Initial observations revealed that pupils per certified employee ratios are possibly linked to the wealth of the school district and impacted by enrollment trends within the school districts (see Appendix H). School districts within Deciles 6 and 10 need be further studied to determine how SDFQPA low enrollment and declining enrollment provisions, along with LOB resources, have been used in combination to lower the pupils per certified employee ratios. Case in point, most (24 of 28) school districts of Decile 6 experienced a decrease in enrollment (see Appendix H) which could have resulted in Decile 6 also experiencing the greatest decrease in pupils per certified employee ratio. Additionally, Decile 10, the wealthiest school districts with greater LOB resources, had the lowest mean and median pupil per certified employee ratio, as well as the lowest median enrollment of all deciles from 2002 to 2011 (see Figure 4.4). In the analysis conducted for the study, it was determined that some Decile 5 school districts experienced increases in enrollment but did not add certified employees at a proportional rate to lower or even maintain the pupil per certified employee ratio from 2002 to 2011. Ultimately, if a school

district wanted to decrease the number of pupils per certified employee as enrollment increased, it would cost more each year to maintain or lower the pupil per certified employee ratio.

Specifically, Andover and Spring Hill did not qualify for low enrollment or declining enrollment provisions found within the SDFQPA funding formula (see Appendix H). These school districts of Decile 5 bring into question the adequacy of the funding provided to school districts without low enrollment or declining enrollment characteristics. In summary, the pupil per certified employee ratio appears to be impacted by many factors. Further study is needed in this area to determine which factors have the greatest impact on decreasing the pupil to certified employee ratio.

FIGURE 4.18

DISTRIBUTION OF SCHOOL DISTRICTS AND TOTAL CHANGE IN NUMBER OF PUPILS PER CERTIFIED EMPLOYEE 2002 TO 2011

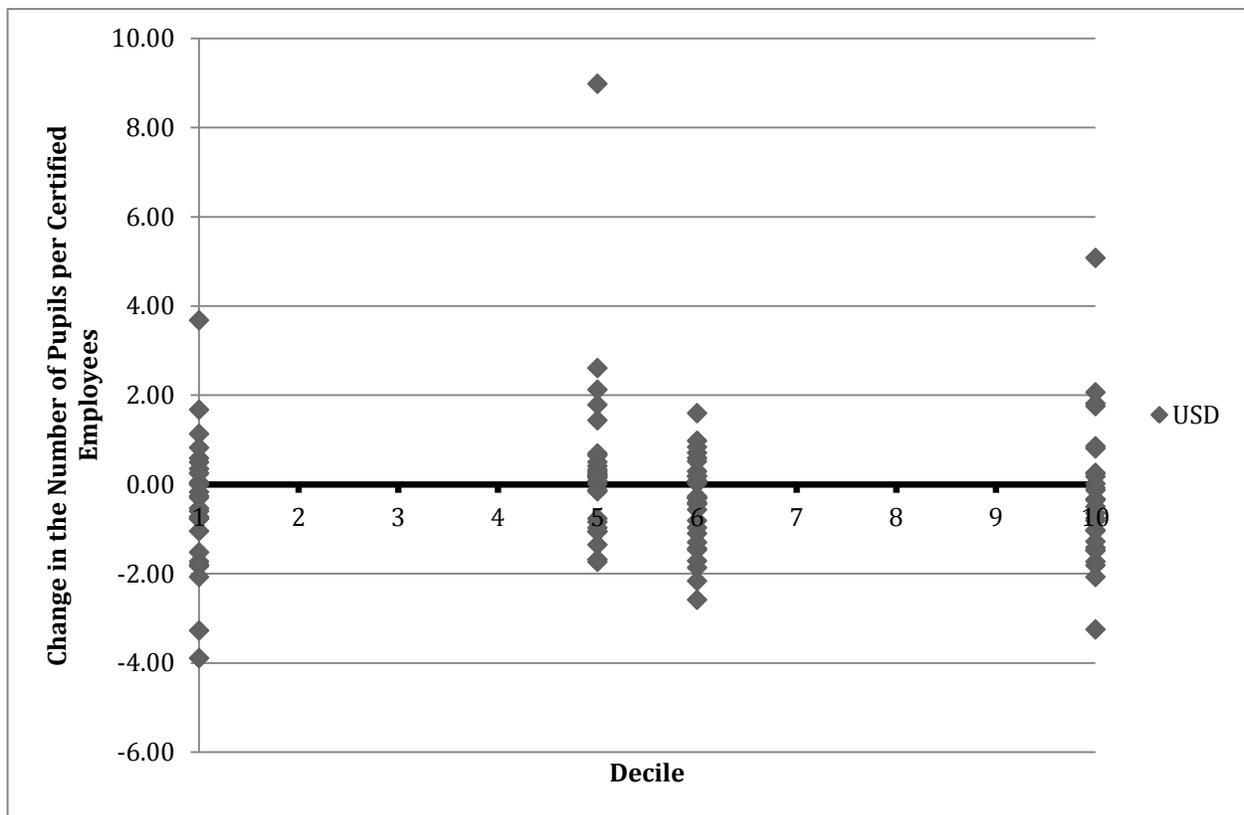
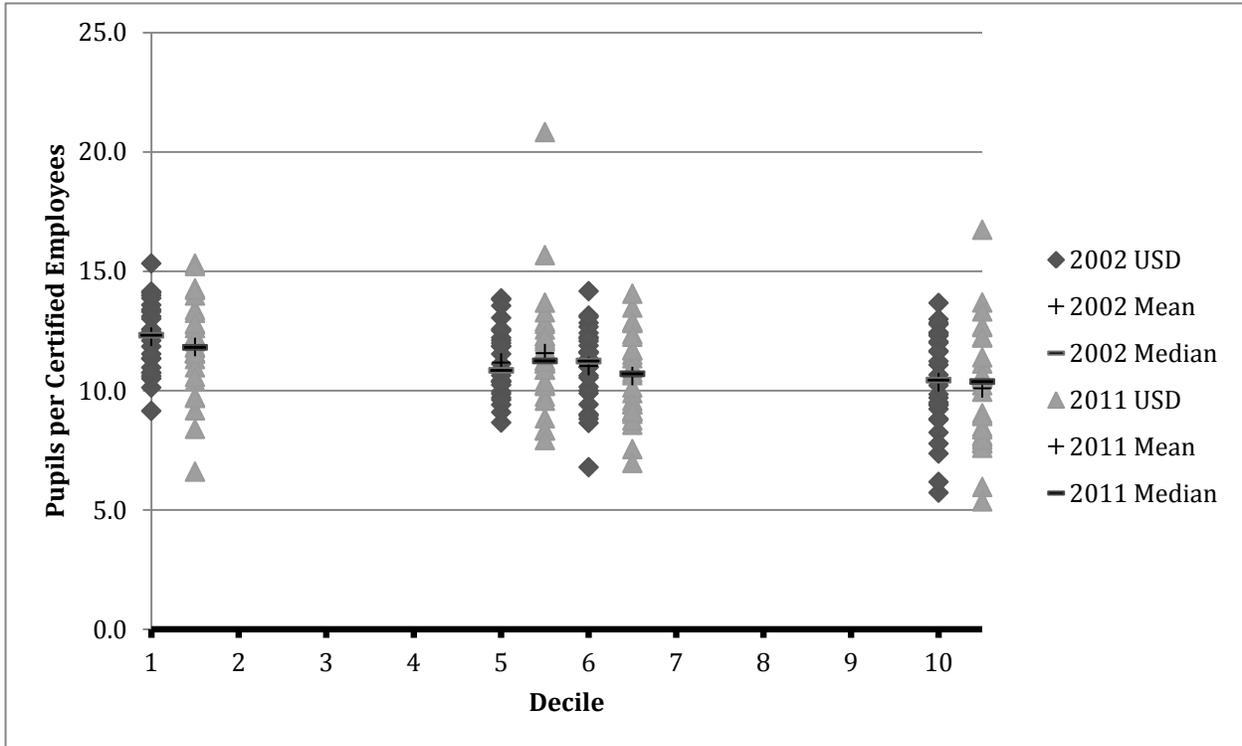


FIGURE 4.19

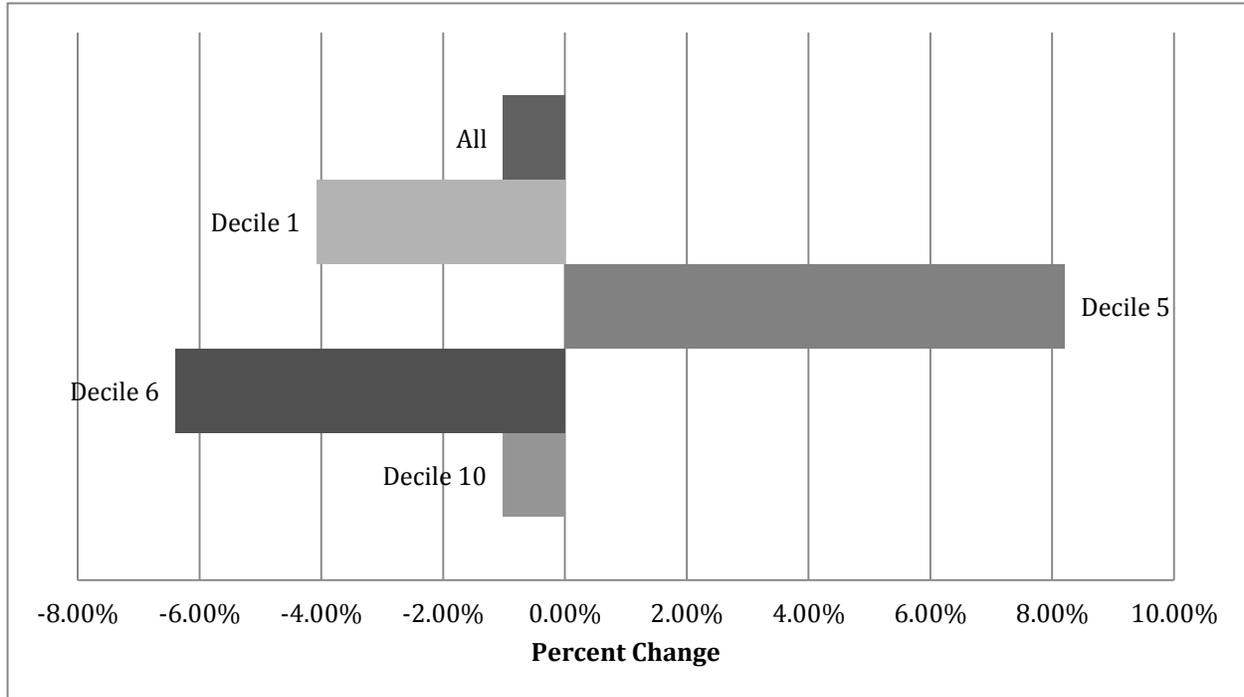
COMPARISON OF DISTRIBUTIONS OF SCHOOL DISTRICTS' PUPILS PER CERTIFIED EMPLOYEE 2002 TO 2011



2002			2011		
Decile	Mean	Median	Decile	Mean	Median
1	12.3	12.32	1	11.83	11.81
5	11.2	10.85	5	11.57	11.25
6	11.0	11.24	6	10.61	10.71
10	10.4	10.44	10	10.10	10.38

FIGURE 4.20

DECILE TOTAL PERCENTAGE CHANGE IN TOTAL PUPILS PER CERTIFIED EMPLOYEE 2002 TO 2011



Decile	School Districts' Total Pupils per Certified Employees 2002	School Districts' Total Pupils per Certified Employees 2011	Percent Change
All	12.2	12.1	-1.02%
1	12.6	12.1	-4.08%
5	11.6	12.6	8.20%
6	12.0	11.2	-6.39%
10	12.2	12.1	-1.02%

Results of Average Teacher Salary Analysis

Average teacher salary is largely impacted by the level of experience and education obtained by the teachers within a given school district. Another factor that influences average salary is the philosophy behind the salary schedule structure used to pay teachers within the school district in which they work. Some school districts increase the base salary to attract young teachers to the community, while other school districts have a salary schedule structure that entices teachers to stay for the long term by having significant steps or increases in the salary schedule structure as more experience is accrued by the teacher.

Figure 4.21 displays the change in average teacher salaries for studied school districts from 2002 to 2011. Analysis of the fiscal variable average teacher salary showed fairly consistent distributions and growth across all deciles. The mean and median salary levels for each decile displayed in Figure 4.22 represent a normal distribution (mean and median values were equal), and therefore only the median salary level for each decile was utilized for 2002 and 2011. Figure 4.22 shows a shift from Decile 1 having the highest median average salary in 2002 (\$39,618), to Decile 10 having the highest median average salary in 2011 (\$50,116.50). The shift could be attributed to four of the top ten average salary increases coming from Decile 10 school districts, while only two of the top ten salary increases came from Decile 1 (see Appendix H).

Analysis of randomly selected school districts revealed that the largest increase in average teacher salary from 2002 to 2011 occurred with the Frontenac school district in Decile 1 (\$18,257), while the smallest average teacher salary increase (\$172) came within the Triplains school district found in Decile 10 over the same time period (see Appendix H). The increase in

salary given by the Frontenac school district moved them from the 96th best paying district out of the 112 sample districts in 2002 to the 8th best paying district in 2011. Triplains' increase in salary caused them to slip from the 95th best paying district out of the 112 sample districts in 2002 to the 112th best paying school district in 2011. Local wealth could be considered as a factor in average teacher salary as indicated by the median salary level observed within Decile 10 data, but—as Frontenac and Triplains showed—local choices can have a great impact on a school district's average teacher salary. As stated earlier, teacher longevity also likely impacted average teacher salaries.

FIGURE 4.21

DISTRIBUTION OF SCHOOL DISTRICTS AND TOTAL CHANGE IN AVERAGE TEACHER SALARY 2002 TO 2011

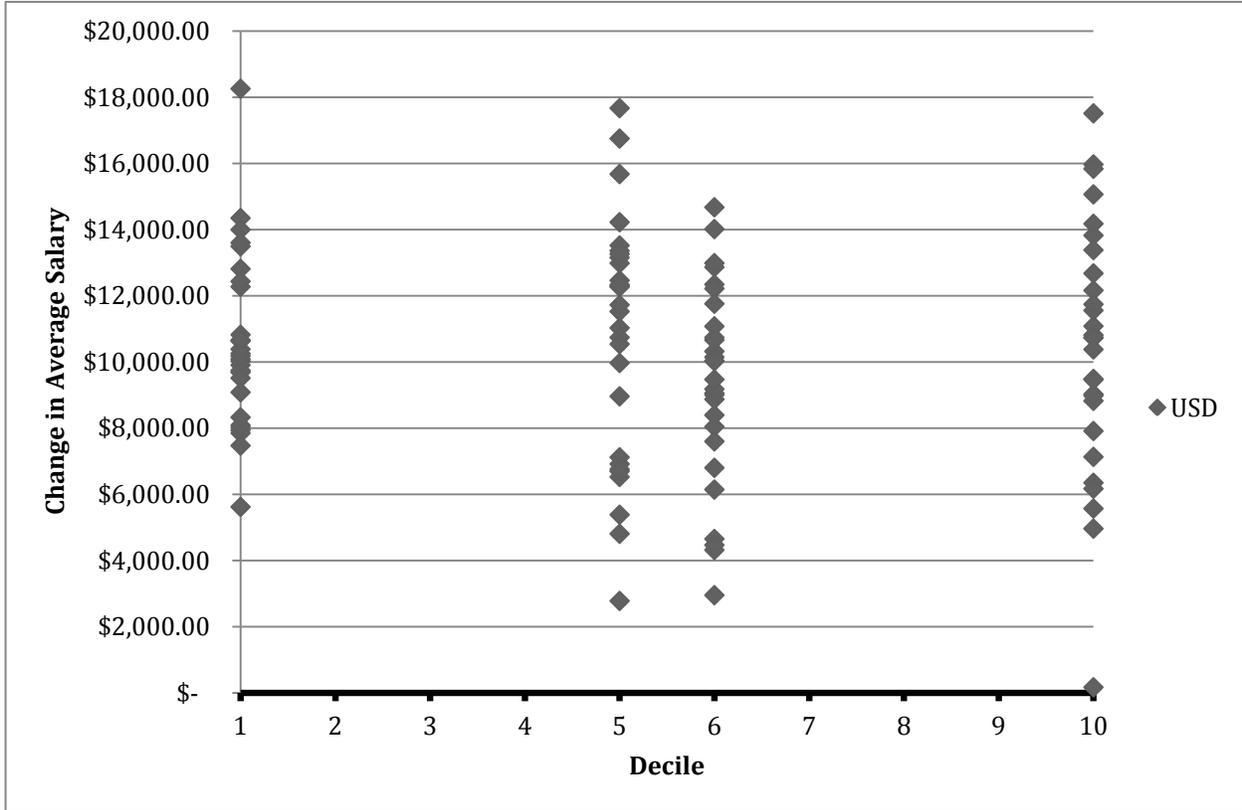
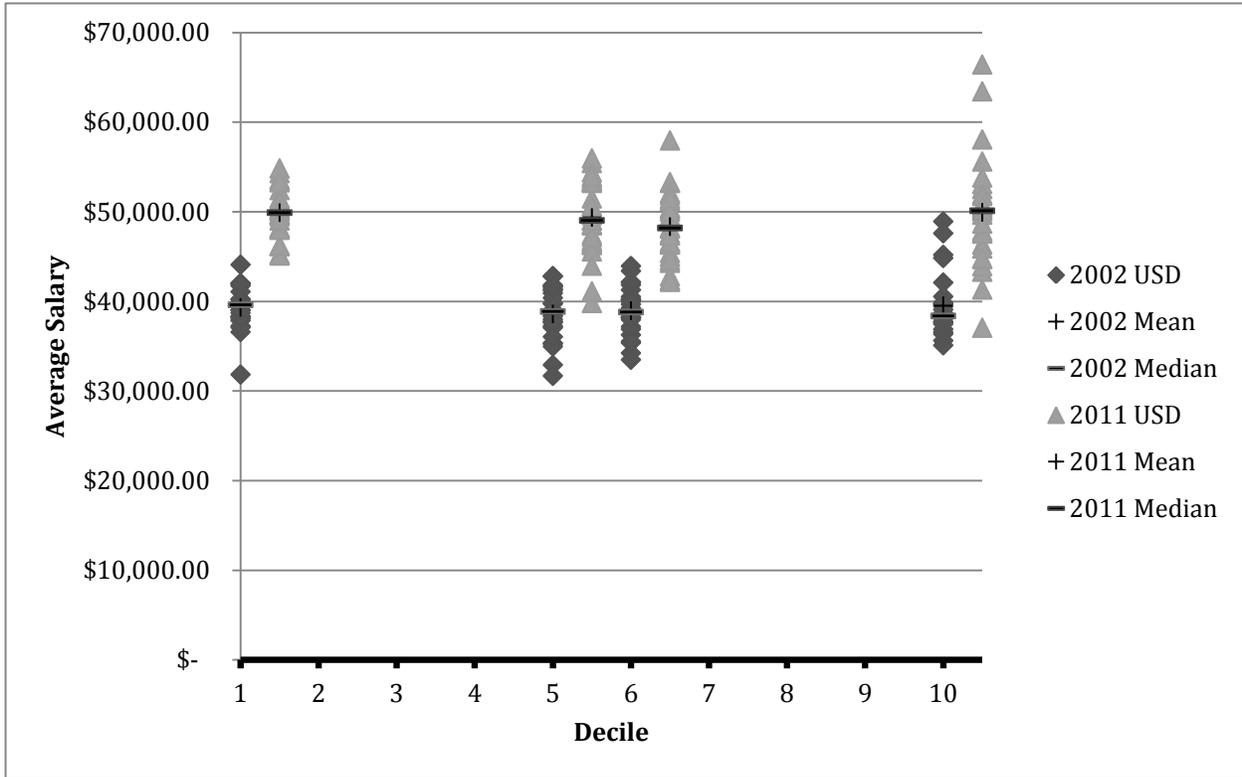


FIGURE 4.22

**COMPARISON OF DISTRIBUTIONS OF SCHOOL DISTRICTS' AVERAGE
TEACHER SALARIES 2002 TO 2011**



2002			2011		
Decile	Mean	Median	Decile	Mean	Median
1	\$ 39,340.79	\$ 39,618.00	1	\$ 49,895.86	\$ 49,909.50
5	\$ 38,598.86	\$ 38,879.50	5	\$ 49,366.00	\$ 49,038.00
6	\$ 38,955.32	\$ 38,814.00	6	\$ 48,343.29	\$ 48,193.00
10	\$ 39,516.29	\$ 38,379.00	10	\$ 49,935.36	\$ 50,116.50

Summary of Fiscal Variable Analysis

Several visual trends were recognized in the analysis of the fiscal variables. The trends revealed within the fiscal variables will require further research beyond this present study to fully determine if covarying relationships in fact exist between the fiscal variables and the educational experiences offered by school districts. This study was not designed to imply causality or strength of relationship, but rather to identify visual trends that could be used to guide and focus future research.

As indicated earlier in the analysis of the assessed valuation per pupil (AVPP) variable, AVPP is an indicator of funding potential for school districts. Analysis of the AVPP revealed that school districts of average wealth experienced the greatest changes (both positive and negative) in assessed valuation per pupil during the evaluation period. Changes in AVPP were impacted by both increases and decreases in assessed valuation, as well as enrollment changes, from 2002 to 2011. Overall, since average wealth school districts experienced the greatest changes in enrollment, a logical conclusion follows that average wealth school districts also experienced the greatest changes in AVPP.

Enrollment is a key fiscal variable because it is used in the calculation of weighted full-time enrollment, which is multiplied by the BSAPP to determine the general fund. Enrollment also played a significant role in this study as the fiscal variables were calculated on a per pupil basis. Calculation of variables on a per pupil basis was done to reduce the impact of a school district's size when comparing fiscal variables. One trend discovered was a slight growth in overall enrollment for the school districts studied from 2002 to 2011. The growth primarily occurred in urban and suburban school districts. A second trend noted was an enrollment shift from small rural school districts to urban and suburban type school districts. Fully 80 of the 112

school districts studied experienced a decline in enrollment from 2002 to 2011. This could have funding implications as the SDFQPA funding formula is sensitive to declining enrollment and to school districts' total enrollment.

A visual trend was discovered when analyzing those school districts that experienced the greatest growth in general fund per pupil. School districts experiencing the greatest growth in general fund per pupil had common characteristics which included (a) school districts found in Decile 1, (b) enrollments less than 1622, and (c) a decline in enrollment from 2002 to 2011. Further research should be conducted to determine the impact that the listed characteristics had on general fund resources. Future analysis should also be done to determine if a strong relationship exists between these characteristics and funding changes.

The LOB has long been part of the SDFQPA funding formula that critics have targeted as a provision that results in discrepancies developing between school districts. Over the time period of the study, it appeared that school districts indeed became more reliant on the LOB. This reliance was indicated by the dramatic increase (161.74%) in LOB per pupil for all school districts studied. Poor and average wealth school districts experienced the greatest growth in LOB per pupil, which raised questions about the adequacy of state aid. Trends revealed during the analysis of the LOB per pupil variable indicated that individual school districts' ability and desire to access LOB resources could result in unequal educational opportunities for students across the state of Kansas.

Capital outlay funds per pupil indicate a school district's available resources for building and maintaining facilities. The gap between the level of capital outlay funds per pupil available to the wealthiest school districts and the other school districts studied grew from 2002 to 2011.

School districts' ability and desire to levy taxes specifically designated for capital outlay purposes likely played a key role in the widening gap between the different school district types. The poor and average wealth school districts did experience greater growth in the capital outlay fund per pupil when compared to the wealthiest school districts studied, but the growth was not enough to close the previously existing gap. During the time period of the study, the state removed the equalization provision for capital outlay from the SDFQPA funding formula, ensuring that the impact of this action would be an additional area for future study.

Bond and interest funds per pupil are sought by school districts to make possible the large capital projects that are beyond the scope of what can be afforded with locally generated capital outlay funds. In this study, the mean and median bond and interest funds per pupil for average wealth and poor school districts were higher than in the wealthiest school districts—a likely explanation for this occurrence was that wealthier school districts were able to generate more funding through taxes levied specifically for capital outlay, resulting in a steady funding source to improve and expand facilities. It is of note that visual trends in the bond and interest funds per pupil were similar to those discovered in the LOB per pupil analysis—i.e., school districts' ability and desire to access funding appeared to have a role in the level of resources being utilized.

Pupils per certified employee ratio was a fiscal variable where a decrease is desirable. Enrollment again played a part in visual trends discovered during the analysis, as 83.6% of the school districts studied that experienced a decrease in the pupils per certified employee ratio also had a declining enrollment from 2002 to 2011. Further study needs to be conducted to determine the impact that wealth and enrollment change have had on decreasing the pupil to certified employee ratio.

Average teacher salary was a fiscal variable likely impacted by local choice, as well as teacher experience and education levels obtained. Further analysis should be conducted to determine the role that ‘at-risk’ funding and LOB resources have had on the average teacher salary, as Deciles 10 and 1 had the highest and second highest median average teacher salaries of the deciles studied.

Pupil Performance Variable Analysis

Result of Graduation Rates Analysis

The pupil performance variable, graduation rate, was selected as part of the study to determine if an observable trend existed between the different deciles’ graduation rates and changes in funding from 2002 to 2010. Graduation data were only available through 2010 due to the state not calculating graduation rates until the fall for the previous school year, meaning that 2011 graduation rate data would not be available until fall 2012. Another limitation discovered during the analysis of graduation rate data was a change in the way graduation rates were calculated in 2002, compared to the method used in 2010. Due to the change in method for calculating graduation rates, comparing the graduation rate from 2002 to 2010 should be done knowing that trends revealed will require further study to determine the impact of the calculation method utilized. Graduation rates were not accompanied by total students graduating, which made it impossible to calculate a total percentage change in the graduation rate for each decile.

Analysis of data revealed that Deciles 1 and 5 each contained one school district that experienced dramatic drops in the graduation rate (see Figure 4.23). Removal of these two districts from Deciles 1 and 5 would result in similar distributions for each of the remaining deciles. Although the distributions were similar, Decile 10 appeared to have fewer school districts experience equal amounts of growth when compared to the school districts found in the

other deciles. A possible explanation for this could be that graduation rates were collectively higher in Decile 10 in 2002, making it more difficult for school districts in Decile 10 to experience comparable growth over the time period of the study (see Appendix H). Figure 4.24 provides a comparison of the graduation rates of school districts in 2002 with graduation rates in 2010. One observation made when comparing graduation rates from 2002 to 2010 is that Decile 10 experienced a slight decrease in overall mean and median graduation rates. Decile 1 showed the greatest increase in the mean and median graduation rate from 2002 to 2010 with the graduation rates increasing from 85.7% to 90.8% and the median graduation rate increasing from 85.7% to 86.2%. Although Decile 1 had the greatest improvement in mean and median graduation rate, it continued to have the lowest overall mean and median graduation rates in 2010 (90.8% and 86.2%, respectively).

It is inaccurate to look at data presented and assume causality, and this study was not designed to predict or determine causal relationships between funding changes and graduation rates. However, initial observations of changes in graduation rates from 2002 to 2010 did present areas that appear to need further study. One such area for further study would be the drop in graduation rate that occurred within specific school districts and the cause behind the drops in graduation rates. Observable trends indicated another area for future study would be to determine if there is a direct relationship between funding changes and the apparent decline in graduation rates from 2002 to 2010 within certain deciles as these data seem to suggest—i.e., the lowest wealth school districts also have the lowest graduation rates.

FIGURE 4.23

**DISTRIBUTION OF TOTAL CHANGE IN GRADUATION RATE
PERCENTAGE OF SCHOOL DISTRICTS 2002 TO 2010**

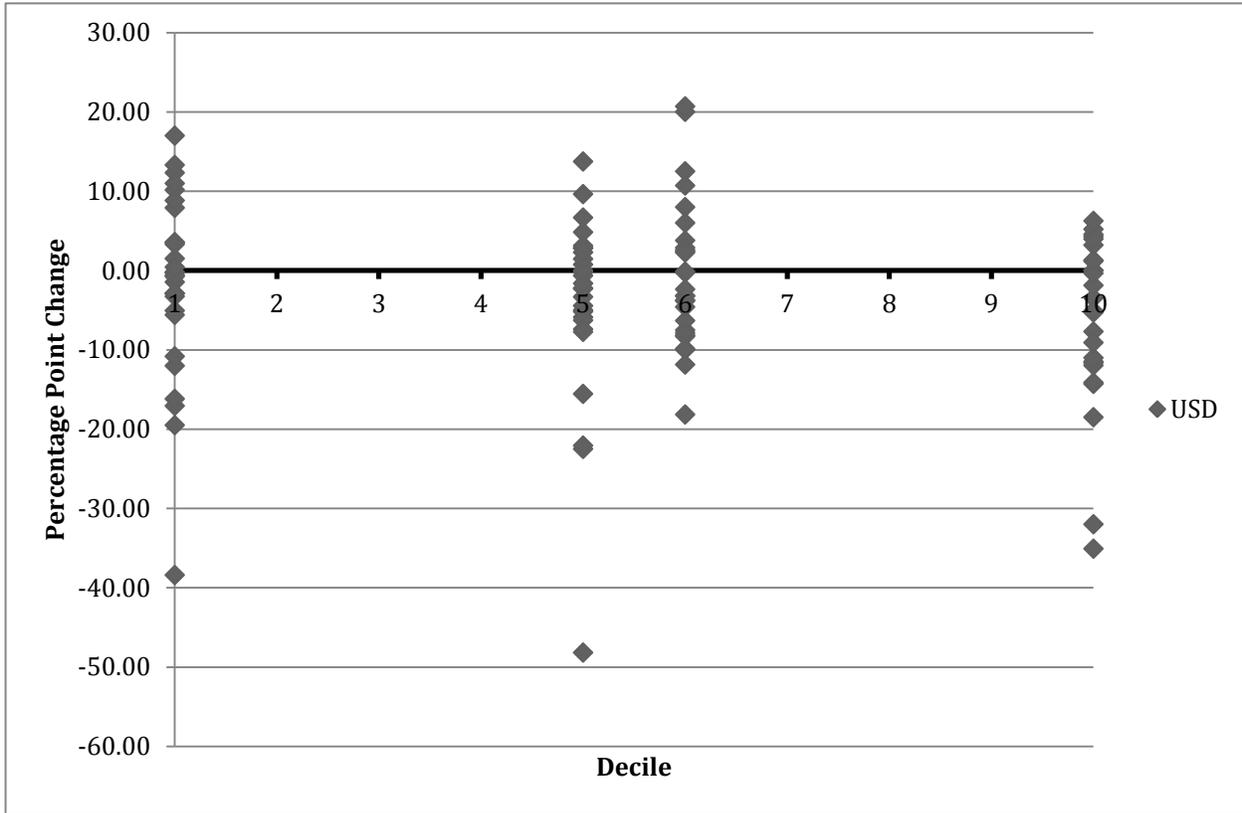
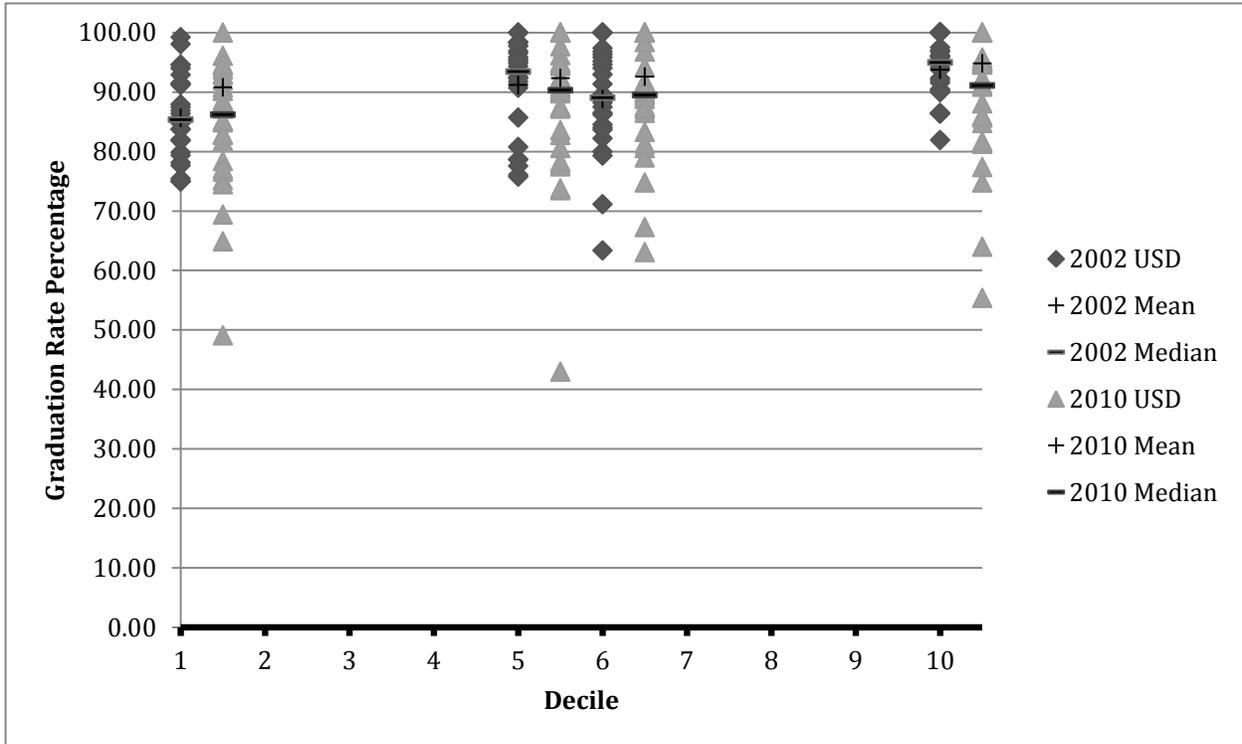


FIGURE 4.24

COMPARISON OF DISTRIBUTIONS OF SCHOOL DISTRICTS' GRADUATION RATE 2002 TO 2010



2002			2010		
Decile	Mean	Median	Decile	Mean	Median
1	85.7	85.4	1	90.8	86.2
5	91.2	93.4	5	92.3	90.3
6	88.8	89.1	6	92.6	89.5
10	93.8	95.0	10	94.8	91.1

Result of Dropout Rate Analysis

Dropout rate is a pupil performance variable where a decrease in the percentage of pupils dropping out is desirable. Dropout rates were studied for the years 2002 and 2010 (as indicated, 2011 data were not available at the time of the study). Dropout rates also were not accompanied by total students dropping out, which made it impossible to calculate a total percentage change in dropout rates for each decile.

Dropout rates decreased across all deciles studied. Deciles 5, 6, and 10 would have displayed similar distributions of change in dropout rate percentages if the few school districts that experienced greater than two percentage points of change (positive or negative) were removed (see Figure 4.25). Decile 1 had the fewest school districts that experienced an increase in dropout rates, with only 5 out of 28 school districts having an increase. Conversely, Decile 5 had the most school districts (12 of 28) with an increase in dropout rates. Overall, Decile 1 maintained the highest mean dropout rate in 2010 at 1.4% (see Figure 4.26). Coupling observations made between dropout rates and graduation rates yielded the consistent finding that the poorest school districts in this study, i.e., school districts in Decile 1, collectively have the highest dropout rates and the lowest graduation rates.

While causal relationships are not part of the present study, the observations made related to dropout rates suggest that future study is needed to determine if local wealth and funding changes in Kansas from 2002 to 2010 had a strong relationship to the overall decline in dropout rates. Furthermore, contrasting observations were made between graduation rates and dropout rates, i.e., graduation rates were highly variable across deciles, while dropout rates declined

across all deciles which indicated that further study is necessary to determine the relationship between graduation rate, dropout rate, and local wealth.

FIGURE 4.25

DISTRIBUTION OF TOTAL CHANGE IN DROPOUT RATE PERCENTAGE OF SCHOOL DISTRICTS 2002 TO 2010

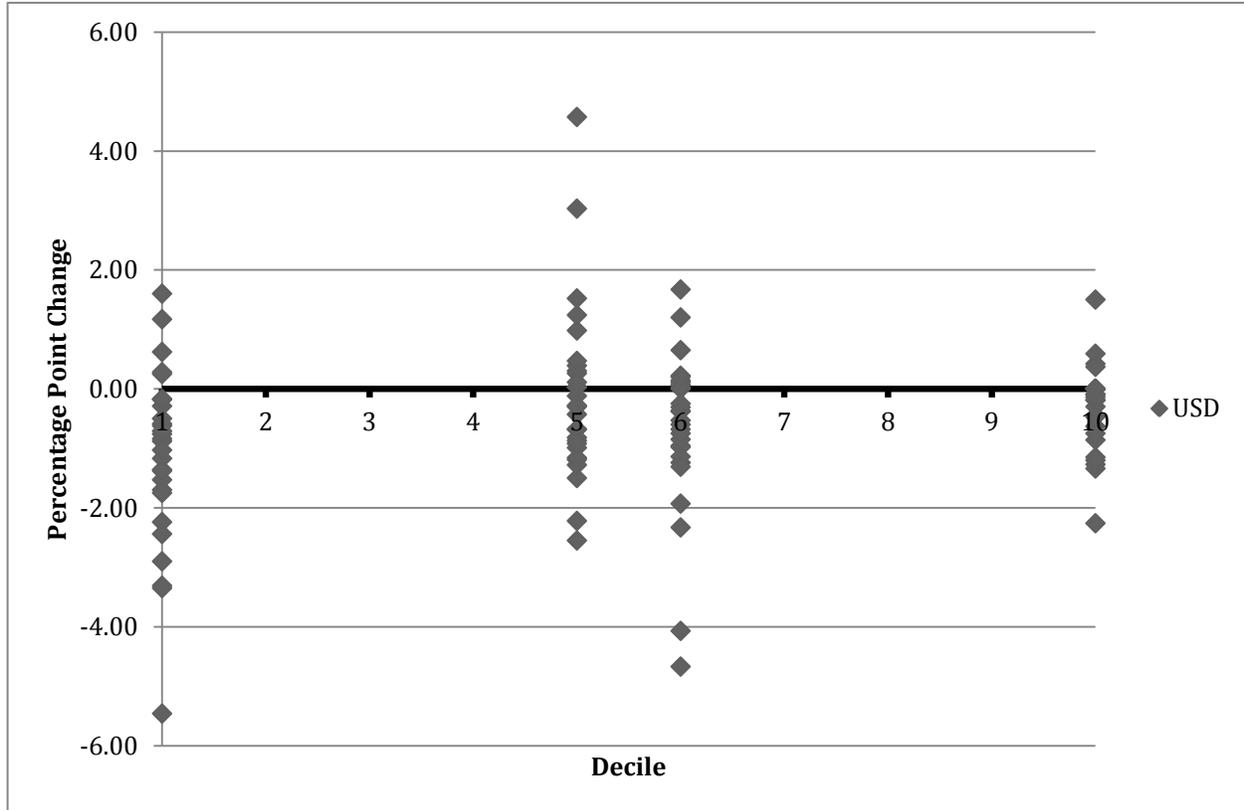
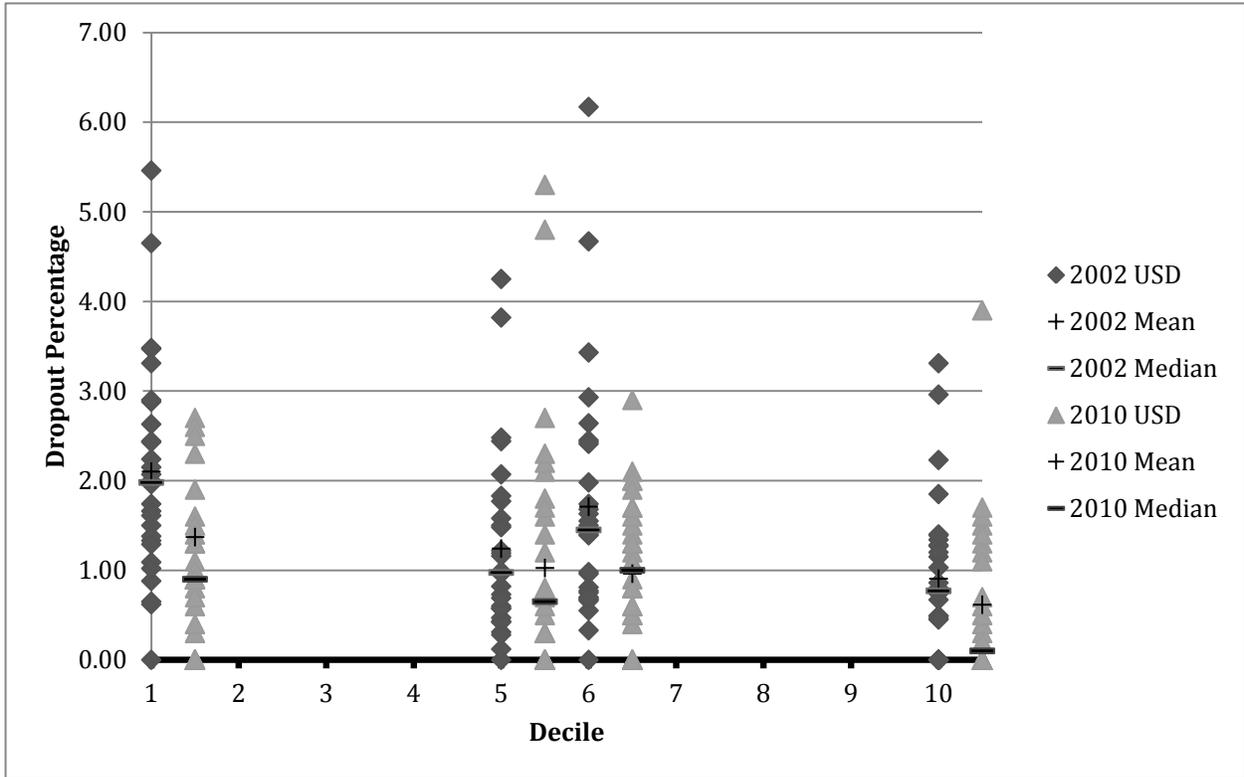


FIGURE 4.26

COMPARISON OF DISTRIBUTIONS OF SCHOOL DISTRICTS' DROPOUT RATE 2002 TO 2010



2002			2010		
Decile	Mean	Median	Decile	Mean	Median
1	2.1	2.0	1	1.4	0.9
5	1.2	1.0	5	1.0	0.7
6	1.7	1.5	6	1.0	1.0
10	0.9	0.8	10	0.6	0.1

Result of Kansas Reading Assessment Analysis

Improving student learning and achievement for all students across the state is one of the intended outcomes resulting from the original goal of the SDFQPA funding formula, i.e., equalized educational opportunities. A study conducted by Legislative Division of Post Audit for the State of Kansas (LPA, 2006) indicated that a 1.0% increase in achievement in a school district was associated with a 0.83% increase in spending, almost a one-to-one relationship. In the state of Kansas, the ultimate measurement used to determine if student learning and achievement have increased has traditionally been state assessments in the areas of reading and math. The state assessments had undergone a structural change in the grade levels tested from 2002 to 2011. In order to have comparable samples from 2002 to 2011, only the students meeting the minimum required standard in grades 5, 8, and high school for reading and Grades 4, 7, and high school for math were used for 2002 and 2011. In 2002 the minimum required standard was defined as “proficient,” then changed in 2011 to “meets standards.”

Figure 4.27 shows the distribution of change in percentage of students meeting the minimum required standard on the reading state assessment within the studied school districts from 2002 to 2011. Analysis of Figure 4.27 reveals that all school districts in Decile 1 experienced similar growth as indicated by a tightly clustered distribution. Conversely, Decile 10 school districts had the widest distribution of change in percentage of students meeting the minimum required standard, ranging from a decrease of 5.24 percentage points to an increase of 53.89 percentage points. The mean and median percentage of students within school districts meeting the minimum required standard for all deciles from 2002 to 2011 was compared in Figure 4.28, wherein all deciles experienced an increase of 25 percentage points or more. Further analysis revealed that the mean and median percentage of students meeting the minimum

required standard were within two percentage points of one another. Figure 4.29 displays the overall change in numbers of students meeting the minimum required standards within the decile. Decile 5 school districts experienced a 54.7% increase in the number of students meeting the minimum required standard, while Decile 10 saw the least growth with an increase of 33.2% of students meeting the minimum required standard. Overall, the school districts included in the study experienced a 42.0% increase in the number of students meeting the minimum required standard on Kansas state reading assessments.

A similar performance level being obtained across studied deciles regardless of wealth in this study seemingly contradicts the American notion of wealth-based school performance patterns. Due to similar performance levels across deciles and the opposing knowledge from the LPA (2006) study which indicated a near one-to-one relationship between resource increases and increases in achievement, further inquiry is needed to determine if the funding sources accessed by school districts of each decile actually are linked to producing similar achievement levels. Gaining an increased understanding of how school districts of varying wealth accessed different funding mechanisms to produce similar performance levels would help by providing insight into how SDFQPA funding formula provisions facilitated the growth observed on Kansas reading assessments from 2002 to 2011.

FIGURE 4.27

DISTRIBUTION OF SCHOOL DISTRICTS AND TOTAL CHANGE IN PERCENTAGE OF STUDENTS MEETING MINIMUM REQUIRED STANDARD ON KANSAS READING ASSESSMENTS 2002 TO 2011

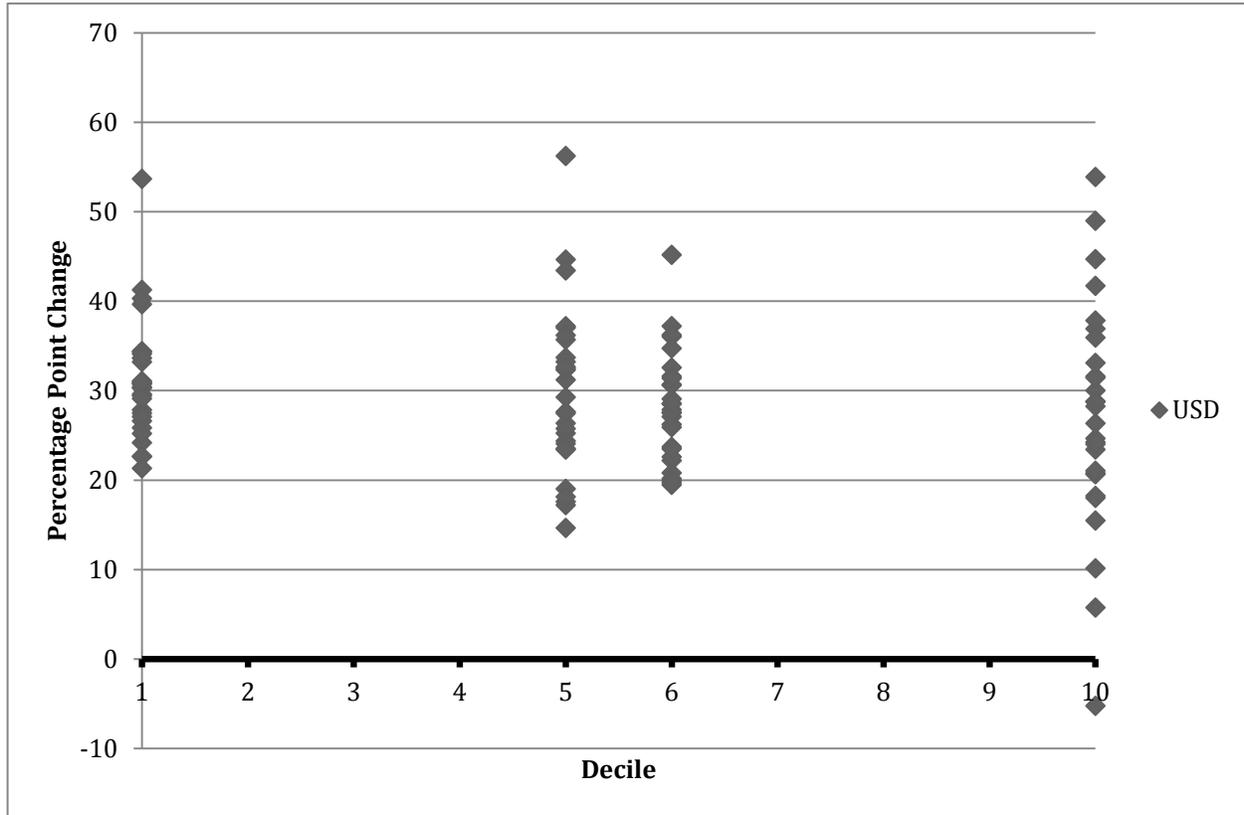
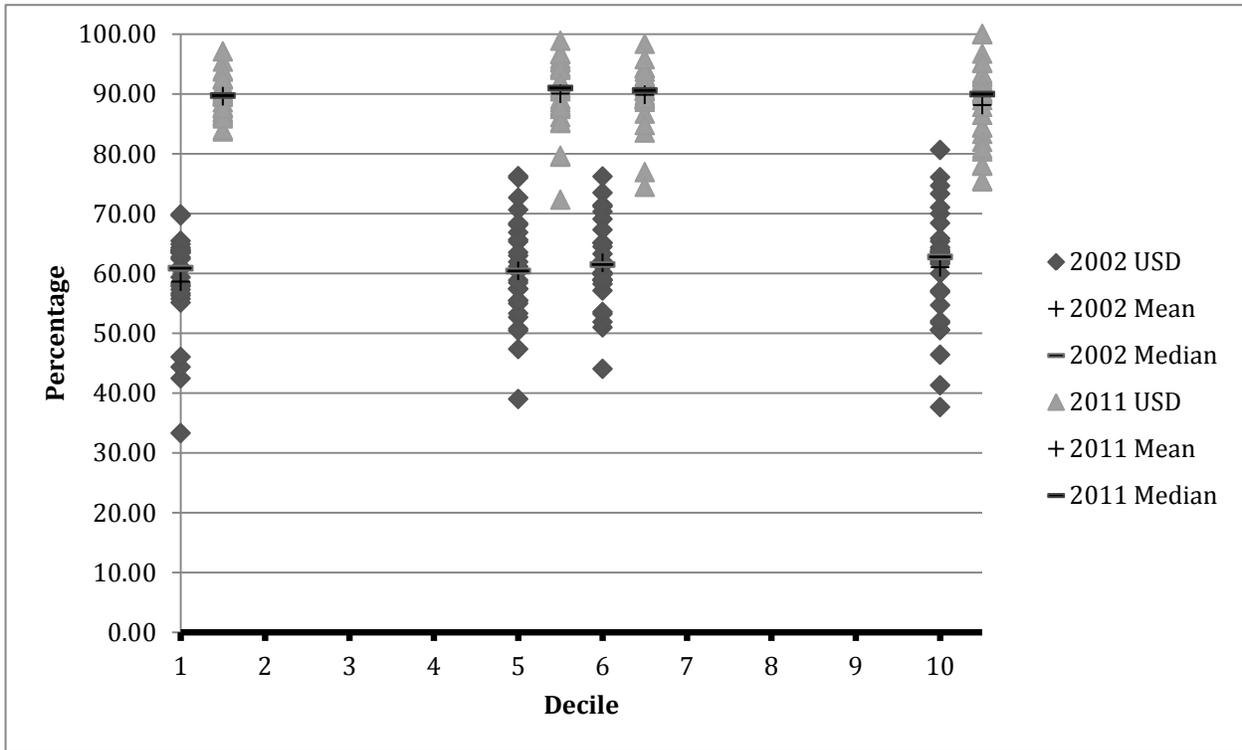


FIGURE 4.28

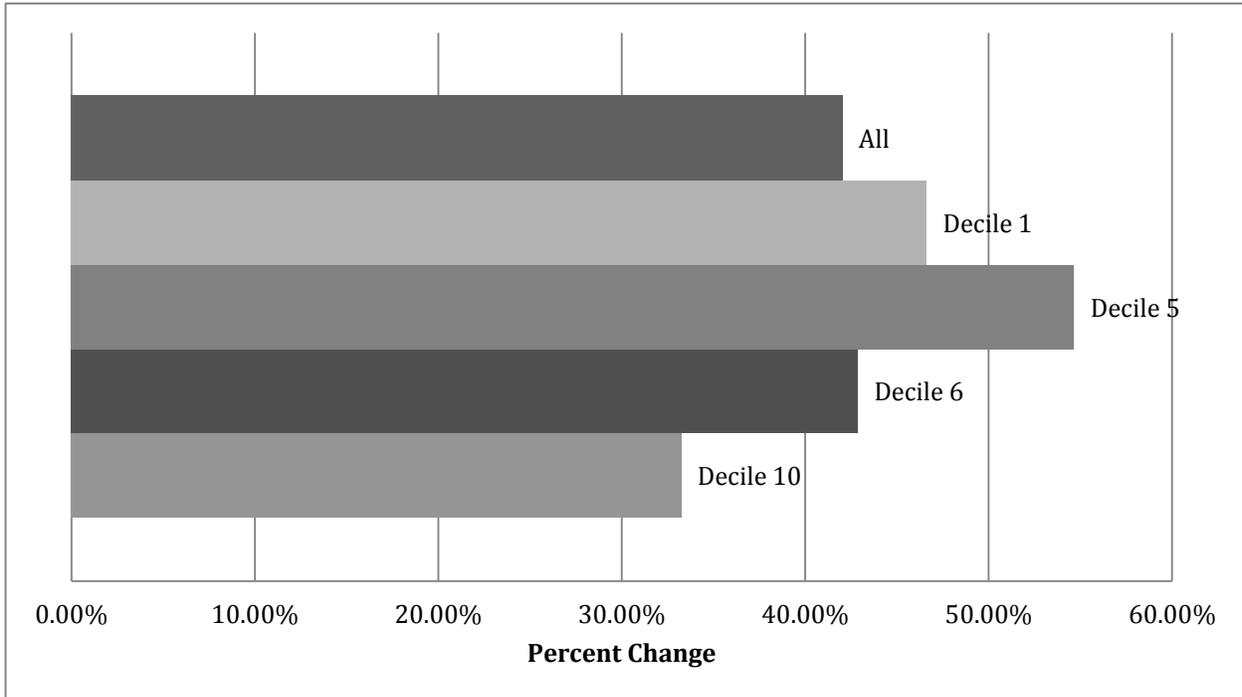
COMPARISON OF DISTRIBUTIONS OF SCHOOL DISTRICTS' PERCENTAGE OF STUDENTS MEETING MINIMUM REQUIRED STANDARD ON KANSAS READING ASSESSMENTS 2002 TO 2011



2002			2011		
Decile	Mean	Median	Decile	Mean	Median
1	58.6	60.9	1	89.6	89.7
5	60.4	60.4	5	90.1	91.0
6	61.8	61.5	6	89.9	90.6
10	61.0	62.8	10	88.1	90.0

FIGURE 4.29

**DECILE TOTAL PERCENTAGE CHANGE IN STUDENTS MEETING
MINIMUM REQUIRED STANDARD ON KANSAS READING ASSESSMENT
2002 TO 2011**



Decile	Total Students Meeting Minimum Required Standards 2002	Total Students Meeting Minimum Required Standards 2011	Percent Change
All	29060	41282	42.06%
1	4824	7073	46.62%
5	4379	6773	54.67%
6	10156	14510	42.87%
10	9701	12926	33.24%

Result of Kansas Math Assessment Analysis

Overall, Kansas math state assessment performance was lower than the previously analyzed Kansas reading state assessments. Similar positive growth was observed across all deciles, as indicated by the uniform distributions shown in Figure 4.30. Analyzing Figure 4.31 revealed that the overall wealth of school districts did not appear to have an impact on the mean and median percentage of students meeting minimum required standards within the studied deciles, as there was very little difference in mean and median values. By 2011, the mean and median values of students meeting the minimum required standard on Kansas math assessments within school districts of Decile 1 had become more similar to the mean and median values of the other studied deciles. Figure 4.32 displays the overall change in percentage of students meeting the minimum required standard for each of the deciles. Decile 1 had the greatest overall growth from 2002 to 2011, with a 61.36% growth in the total number of students meeting the minimum required standard on the math assessments, while Decile 10 had the least growth at 36.08%.

Data reviewed for the Kansas state math assessments revealed information that goes against historic traditions in America, wherein the lowest wealth school districts performed at comparable levels to wealthier school districts. Due to the observation that the lowest wealth school districts showed the greatest growth and performed at comparable levels to all school districts studied, further analysis of funding structures is needed to determine if an explaining relationship actually exists between funding levels and the achievement gains observed.

FIGURE 4.30

DISTRIBUTION OF SCHOOL DISTRICTS AND TOTAL CHANGE IN PERCENTAGE OF STUDENTS MEETING MINIMUM REQUIRED STANDARD ON KANSAS MATH ASSESSMENTS 2002 TO 2011

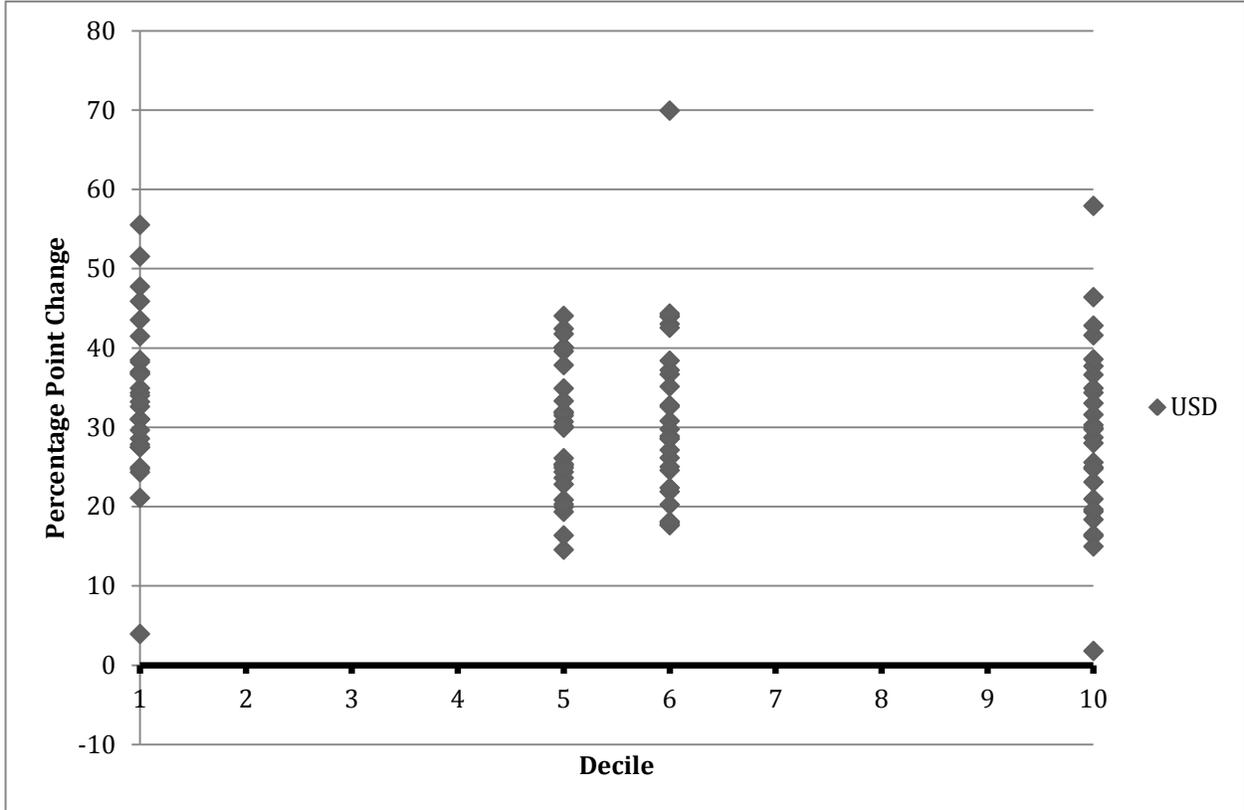
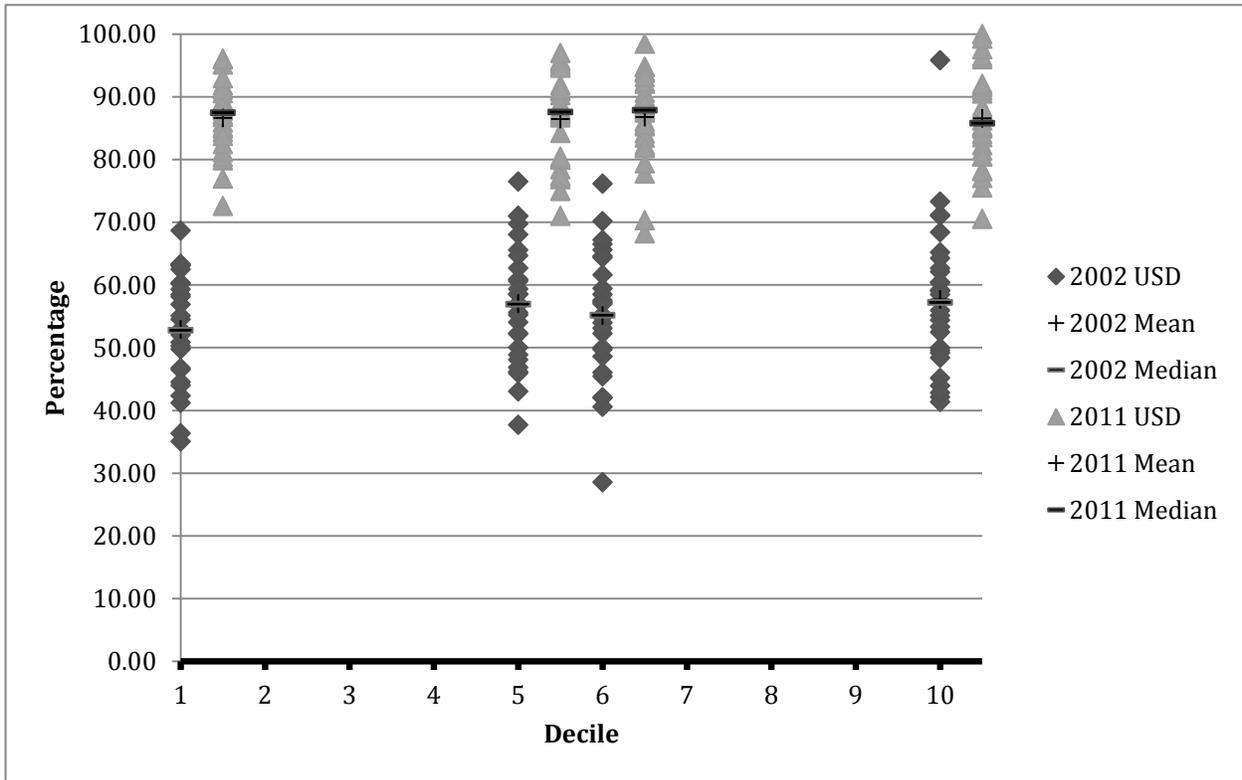


FIGURE 4.31

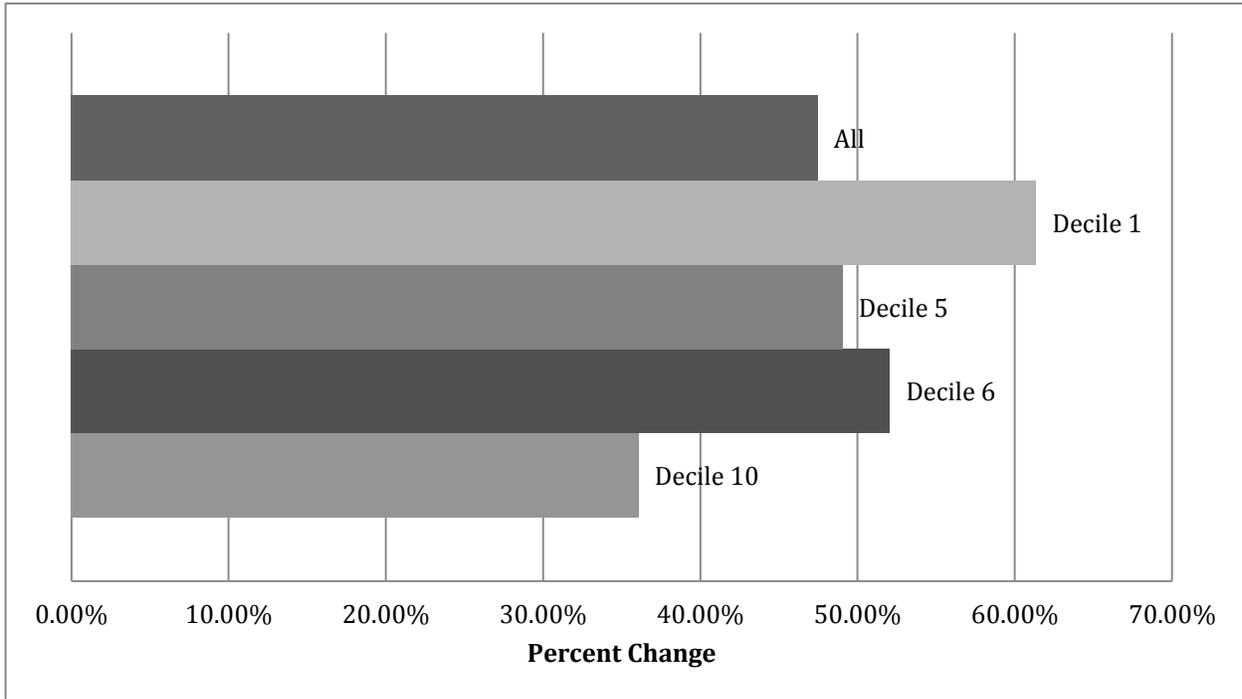
COMPARISON OF DISTRIBUTIONS OF SCHOOL DISTRICTS' PERCENTAGE OF STUDENTS MEETING MINIMUM REQUIRED STANDARD ON KANSAS MATH ASSESSMENTS 2002 TO 2011



2002			2011		
Decile	Mean	Median	Decile	Mean	Median
1	52.9	52.8	1	86.6	87.5
5	57.1	57.0	5	86.5	87.6
6	55.1	55.2	6	86.8	87.9
10	57.7	57.2	10	86.6	85.8

FIGURE 4.32

**DECILE TOTAL PERCENTAGE CHANGE IN STUDENTS MEETING
MINIMUM REQUIRED STANDARD ON KANSAS MATH ASSESSMENT 2002
TO 2011**



Decile	Total Students Meeting Minimum Required Standards 2002	Total Students Meeting Minimum Required Standards 2011	Percent Change
All	27002	39822	47.48%
1	4379	7066	61.36%
5	4229	6303	49.04%
6	8914	13553	52.04%
10	9480	12900	36.08%

Summary of Pupil Performance Variable Analysis

Pupil performance variables were analyzed as part of this study to determine if there had been changes in student performance experienced by school districts from 2002 to 2011. Any changes in pupil performance could lead to potential areas of further study to determine if an impermissible relationship existed between pupil performance and funding changes.

Analysis of graduation rates from 2002 to 2010 did not yield any consistent visual trends. Possible reasons for no visual trends being established could be due to how the graduation rate was calculated in 2002 compared to 2010, as well as outlier graduation rate data for school districts within poor and average wealth deciles. The widening of the distribution of change in graduation rate from 2002 to 2010 across all deciles indicated that further study is needed to determine the reason behind the decreases in graduation rates. The inability to establish visual trends between wealth of school districts and graduation rates indicates that other areas need to be studied to explain the variability in graduation rates across studied deciles.

In contrast, an overall visual trend was established between dropout rates and school district wealth. Poor and average wealth school districts had higher dropout rates when compared to wealthy school districts. Although the school districts of Decile 1 (poor school districts) experienced the greatest improvement in mean and median dropout rates from 2002 to 2010, Decile 1 school districts had the highest dropout rates when compared to other school districts studied. Further study is required to determine if the visual trend established had a relationship to funding.

Analysis of Kansas reading state assessment performance from 2002 to 2011 revealed that Kansas school districts performed at comparable levels regardless of wealth. All deciles studied improved the mean and median percentage of students meeting minimum required

standards from 2002 to 2011. Decile 5 school districts experienced the greatest growth in the percentage of students meeting the required minimum standards, while Decile 10 had the least improvement. Knowing the findings from the LPA (2006) study, additional research should be conducted to determine how funding impacted achievement levels and if a relationship existed between different funding sources and assessment performance.

Overall performance on Kansas math state assessments was lower than Kansas reading state assessment performance over the time period of the study. Performance on the Kansas math state assessments went against historic traditions in America, as the lowest wealth school districts performed at comparable levels to those of wealthier school districts. Similar to Kansas reading state assessment performance, all deciles increased the percentage of students meeting minimum required standards on the Kansas math state assessments. Decile 1 school districts showed the most improvement, and Decile 10 school districts had the least improvement. Again knowing the findings from the LPA (2006) study, additional research should be conducted to determine how funding impacted achievement levels and if a directional relationship existed between different funding sources and assessment performance.

Results of Contextual Surveys and Interview Data Analysis

Fiscal and pupil performance data analyzed in this present study were enhanced through the use of survey and interview data. Survey data were collected via electronic survey sent to the 112 school districts included in Deciles 1, 5, 6, and 10 (see Appendix A). A letter requesting school districts' participation was sent to the selected school districts (see Appendix E). If participation on the electronic survey did not occur, a follow-up letter requesting participation was sent (see Appendix G). Interviews were then conducted with 20 school districts that were selected via stratified random sampling across Deciles 1, 5, 6, and 10. The stratified random

sampling resulted in five school districts being randomly selected from each of the studied deciles (see Appendix B). Of the 112 school districts invited to participate in the survey, 58.9% agreed to participate. Decile 1 had 22 school districts participate, Decile 5 had 18 school districts participate, Decile 6 had 13 school districts participate, and Decile 10 had 13 school districts participate (see Appendix J). Of the 20 school districts selected for follow-up interviews, 95% participated with only one of the school districts declining to participate.

Data collected from the surveys and interviews were used to confirm or further clarify findings from the fiscal and pupil performance variable analysis conducted earlier. The results from the contextual data generated from the surveys and interviews were reported under the same headings used in the survey instrument (see Appendix F).

Construction or Remodeling of Facilities Analysis

Continuing to upgrade and improve facilities is a source of pride for school districts, as well as a necessary measure to maintain efficient and effective learning environments for students. The survey was conducted to determine the level of construction or remodeling activity within the studied deciles. Decile 1 had 22 school districts participate; of those 22 school districts, 54.5% reported new construction over the time period of 2002 to 2011 (see Appendix J). The most common funding mechanism for construction that occurred within Decile 1 was bond funds, with 75% of new construction being funded at least in part with bond funds. The decile that saw the least amount of new construction from 2002 to 2011 was Decile 5, with only 38.8% of school districts reporting new construction. Capital outlay funds were the most common form of funding for the new construction within Decile 5, with 85.7% of new construction being funded at least in part with capital outlay funds. Across all school districts

that participated, new construction projects reported were predominantly done at the secondary level involving grades 7-12 (see Appendix J).

Survey results collected regarding school districts experiencing remodeling of facilities revealed that Decile 5 had the most school districts reporting remodeling from 2002 to 2011, with 55.5% of participating school districts within the decile experiencing remodeling. Capital outlay funds and bond funds were accessed equally as the funding sources for remodeling that occurred within Decile 5. Decile 6 had the fewest school districts reporting remodeling projects with 30.8% of school districts experiencing remodeling from 2002 to 2011. Capital outlay funds were the most common source of funding for school districts within Decile 6 that experienced remodeling over the time period. Remodeling projects reported by school districts predominantly included items that would be considered necessary maintenance and upgrades, i.e., HVAC, roofs, restrooms, kitchens, and updating content specific classrooms (see Appendix J).

A common theme revealed during analysis of the interview data related to facilities was the feeling that maintenance and improvement of facilities had to be delayed due to changes in funding levels over the time period of the study. Decile 6 had four out of five superintendents indicate that improvements and maintenance of facilities had been delayed due to changes in funding levels. The second most common theme that emerged was the belief that school districts were able to maintain facilities at a desired level. Decile 10 had three out of five superintendents express this belief. While these themes appear contrary, it is of note that school districts within different deciles held different perceptions regarding the state of their facilities (see Appendix K).

The survey and interview data were meant to clarify potential areas for future exploration and research. One area that emerged for further study was the relationship between assessed valuation and funding sources utilized for remodeling. Specifically, the survey and interview data for Decile 6 raised questions regarding the impact that equalization of capital outlay funds had on school districts' ability to maintain and improve facilities because Decile 6 school districts would have received fewer equalization dollars when compared to Decile 1 school districts.

Closure or Combining of Schools

Closing or combining schools within a school district is often a step taken to improve efficiency or done in response to a declining enrollment. Only 22.7% of the school districts responding to the survey had buildings close from 2002 to 2011. Decile 6 had the most school districts report closure of at least one building with 46.2% indicating such action. The decile that had the fewest school districts reporting at least one building closure was Decile 1 (9.1%). Appendix J outlines the reasons given for the closure of buildings, but the two most common reasons reported were lack of funds (40%) and declining enrollment (26.7%).

Initial interpretations of the results did not suggest a visual trend between school district wealth and the closure of school buildings. The two deciles with the lowest percentage of school districts reporting a building closure were Decile 1 (9.1%) and Decile 10 (15.4%). However, the results did raise questions about the impact of equalization provisions associated with the SDFQPA funding formula because equalization provisions are afforded to low wealth school districts while average wealth school districts do not experience as much benefit from equalization. The greatest percentage of closures occurred within the average wealth school

districts of Deciles 5 and 6. Two areas that will require further study based on these results include the impact of equalization and wealth on building closure or consolidation; likewise, further exploration is also needed to determine the impact that enrollment changes had on building closure or combining within the different types of school districts. Case in point, Decile 5 had the largest overall increase in enrollment of all deciles studied, while Decile 6 experienced negative enrollment growth, which was the same decile reporting the most school closures.

Curriculum Offerings

Changes in curriculum offerings were collected as part of the survey to determine how changes in the SDFQPA funding formula might have impacted the educational experience offered by school districts. Participants were asked if curriculum offerings at the secondary level increased, decreased, or remained unchanged over the time period of 2002 to 2011. Reasons for increases and decreases in curriculum offerings were also collected as part of the survey. Decile 1 school districts reported the most curriculum offering increases, with 52.4% of school districts reporting an increase in curriculum offerings from 2002 to 2011. School districts within Decile 6 saw the least amount of increase in curriculum offerings, with only 15.4% of districts reporting an increase. Overall, 29.9% of school districts participating reported a decrease in course offerings. Decile 5 had the most reported decreases, with 44.4% of school districts reporting a decrease in curriculum offerings. There was no noticeable trend in the reasons given for curriculum increases, but lack of funds was the most common reason for a decrease in curriculum offerings, with 77.8% of the school districts stating this reason (see Appendix J).

Overall, the specific curricular areas that experienced the greatest increases from 2002 to 2011 were the same curricular areas that had the greatest decreases over the same time period

(see Appendix J). This seemingly contradictory phenomenon could be attributed to dramatic curricular offering increases in Decile 1, while Decile 5 had significant decreases in the same areas. Decile 1 curricular offering increases accounted for 63% of all curriculum offering increases reported. Vocational/technical curricular areas, and other (fine arts courses, foreign language, other electives) curricular areas were the two areas that saw the greatest increases overall from 2002 to 2011. Decile 5 curricular offering decreases made up 41% of all curricular offering decreases reported. Vocational/technical curricular areas, and other curricular areas were the two areas that saw the greatest decreases overall. Another consideration related to the seemingly contradictory phenomenon was the shift toward career clusters which resulted in curricular changes within the two areas experiencing the greatest increases and decreases. The shift toward career clusters was indicated in interview data with superintendents (see Appendix K). The curricular offering survey data indicated that further research is necessary to determine if increases and decreases were related to funding changes or state curricular requirement changes.

Although there were variations in superintendents' comments, a common theme was the belief that students' choices were negatively impacted by changes in funding (see Appendix K). These perceptions likely stemmed from the decrease in non-core instructional areas, vocational/technical, and other curricular areas. Despite the funding challenges experienced by school districts, there was still an emphasis across all deciles in the areas of at-risk programming and early childhood programs. Interestingly, when looking across all deciles there were an equal number of school districts reporting increases in curricular offerings (29.9%) compared to school districts reporting decreases in curricular offerings. Interpretation of these data led to relatively

few conclusions, but one strong trend was recognized, i.e., decreases in curricular offerings most frequently occurred due to a lack of funds.

Succinct Answers to Research Questions

Answers to the research questions presented in Chapter 3 (pp. 55-57) follow:

1. Based on the SDFQPA funding formula, which school districts were considered wealthy (assessed valuation per pupil) based on 2002 funding levels?

School districts in Decile 10 were considered the wealthy school districts for purposes of this study.

2. Based on the SDFQPA funding formula, which school districts were considered wealthy (assessed valuation per pupil) based on 2011 funding levels?

17 of the 28 wealthy school districts in Decile 10 in 2002 remained in Decile 10 for 2011 (see Appendix A).

3. Based on the SDFQPA funding formula, which school districts were considered poor (assessed valuation per pupil) based on 2002 funding levels?

School districts in Decile 1 were considered the poor school districts for purposes of this study.

4. Based on the SDFQPA funding formula, which school districts were considered poor (assessed valuation per pupil) based on 2011 funding levels?

20 of the 28 poor school districts in Decile 1 in 2002 remained in Decile 1 for 2011 (see Appendix A).

5. Based on the SDFQPA funding formula, which school districts were considered to be of average wealth (assessed valuation per pupil) based on 2002 funding levels?

School districts in Decile 5 and Decile 6 were considered the average wealth school districts for purposes of this study.

6. Based on the SDFQPA funding formula, which school districts were considered to be of average wealth (assessed valuation per pupil) based on 2011 funding levels?

8 of the 28 average wealth school districts in Decile 5 in 2002 remained in Decile 5 for 2011(see Appendix A).

5 of the 28 average wealth school districts in Decile 6 in 2002 remained in Decile 6 for 2011 (see Appendix A).

7. Based on changes to SDFQPA from 2002-2011, what were the financial impacts of selected changes in the SDFQPA funding formula on wealthy school districts in the specific areas of general fund, supplemental general fund (LOB), capital outlay, and the bond and interest fund?

- *General fund--The school districts of Decile 10 had the largest total increase in general fund per pupil of all deciles studied from 2002 to 2011.*
- *Supplemental general fund (LOB)--The school districts of Decile 10 maintained the highest mean and median supplemental general fund (LOB) per pupil of all deciles studied from 2002 to 2011.*
- *Capital outlay--The school districts of Decile 10 maintained the highest mean and median capital outlay per pupil of all deciles studied from 2002 to 2011.*
- *Bond and interest--The school districts of Decile 10 had the largest total increase in bond and interest per pupil of all the deciles studied from 2002 to 2011.*

8. Based on changes to SDFQPA from 2002-2011, what were the financial impacts of selected changes in the SDFQPA funding formula on poor school districts in the specific

areas of general fund, supplemental general fund (LOB), and capital outlay, and the bond and interest fund?

- *General fund--The school districts of Decile 1 maintained the lowest mean and median general fund per pupil from 2002 to 2011.*
- *Supplemental general fund (LOB)--The school districts of Decile 1 went from having the second lowest mean and median supplemental general fund (LOB) per pupil in 2002 to having the lowest mean and median supplemental general fund (LOB) per pupil in 2011.*
- *Capital outlay--The school districts of Decile 1 maintained the lowest mean and median capital outlay per pupil from 2002 to 2011.*
- *Bond and interest--The school districts of Decile 1 had the smallest total increase in bond and interest per pupil from 2002 to 2011.*

9. Based on changes to SDFQPA from 2002-2011, what were the financial impacts of selected changes in the SDFQPA funding formula on average wealth school districts in the specific areas of general fund, supplemental general fund (LOB), and capital outlay, and the bond and interest fund?

- *General fund--The school districts of Decile 5 had the smallest total increase in general fund per pupil of all deciles studied from 2002 to 2011. The school districts of Decile 6 had the next smallest total increase in general fund per pupil of all deciles studied from 2002 to 2011.*
- *Supplemental general fund (LOB)--The school districts of Decile 5 had the second largest total increase in supplemental general fund (LOB) per pupil of all deciles studied from 2002 to 2011. The school districts of Decile 6 had the largest total*

increase in supplemental general fund (LOB) per pupil of all deciles studied from 2002 to 2011.

- *Capital outlay--The school districts of Decile 5 had the second smallest total increase in capital outlay per pupil behind Decile 10, which had the smallest increase, of all deciles studied from 2002 to 2011. The school districts of Decile 6 had the largest total increase in capital outlay per pupil of all deciles studied from 2002 to 2011.*
- *Bond and interest--The school districts of Decile 5 maintained the highest mean and median bond and interest per pupil from 2002 to 2011. The school districts of Decile 6 maintained the second highest mean bond and interest per pupil from 2002 to 2011.*

10. According to the analysis of this study, has the supplemental general fund (LOB) created more equal or more unequal educational opportunities as defined by resource availability and accessibility?

Equal, although substantial, increases in the LOB across all studied deciles from 2002 to 2011 raised questions about whether or not the state was providing funding at levels necessary to meet obligations to provide adequate funding for a suitable education. Another area related to the LOB that raised questions was the size of increase in the LOB per pupil when deciles were compared. Average wealth school districts, especially within Decile 6, experienced a much larger increase in the LOB per pupil from 2002 to 2011 when compared to poor and wealthy school districts.

11. Based on changes to SDFQPA from 2002-2011, what program impacts have selected changes in the SDFQPA funding formula had in the following specified areas:

- a) How has the number of pupils per certified employee changed in each of the selected wealthy school districts?

The fewest number of pupils per certified employee was maintained by the school districts in Decile 10 from 2002 to 2011. These districts also experienced the least change in pupils to certified employee ratio from 2002 to 2011.

- b) How has the number of pupils per certified employee changed in each of the selected poor school districts?

The highest number of pupils per certified employee was maintained by the school districts in Decile 1 from 2002 to 2011.

- c) How has the number of pupils per certified employee changed in each of the selected average wealth school districts?

The school districts of Decile 5 had the largest increase in the number of pupils per certified employee from 2002 to 2011. These school districts also had the largest enrollment increase over the same time period, which contributed to this observation.

The school districts of Decile 6 had the greatest decrease in the number of pupils per certified employee from 2002 to 2011. These school districts had the largest enrollment decrease over the same time period, which contributed to this observation.

- d) Has there been an observable trend between changes in the SDFQPA funding formula and graduation rates in each of the selected wealthy districts?

No observable trend was identified due to very little change in the graduation rate for the school districts of Decile 10. The mean graduation rate for the school districts of Decile 10 increased slightly (1%) from 2002 to 2011, while the median graduation rate of the school districts fell 2.7% over the same time period. The drop in the median graduation rate was likely caused by outlier graduation rates of school districts in 2011.

- e) Has there been an observable trend between changes in the SDFQPA funding formula and graduation rates in each of the selected poor school districts?

An observable trend was identified within the school districts of Decile 1 as the mean graduation rate of these school districts increased by 5% from 2002 to 2011, while the median graduation rate of these school districts increased .5% over the same time period. However, the identified trend does not confirm a relationship between SDFQPA funding formula changes and graduation rates.

- f) Has there been an observable trend between changes in the SDFQPA funding formula and graduation rates in each of the selected average wealth school districts?

No trend was identified within the school districts of Decile 5; there was only a small increase (1.1%) in the mean graduation rate of the school

districts from 2002 to 2011, while the median graduation rate of the school districts decreased by .9% over the same time period.

Conversely, the school districts of Decile 6 displayed a visual trend with an increase in of the mean graduation rate increasing by 3.8% and the median graduation rate increasing by .7% from 2002 to 2011, although causation cannot be implied.

- g) Has there been an observable trend between changes in the SDFQPA funding formula and dropout rates in each of the selected wealthy school districts?

No observable trend was identified within the school districts of Decile 10, as the mean and median dropout rates decreased by less than 1% from 2002 to 2011.

- h) Has there been an observable trend between changes in the SDFQPA funding formula and dropout rates in each of the selected poor school districts?

No observable trend was identified within the school districts of Decile 1, as the mean and median dropout rates decreased by less than 1.1% from 2002 to 2011.

- i) Has there been an observable trend between changes in the SDFQPA funding formula and dropout rates in each of the selected average wealth school districts?

No observable trend was identified within the school districts of Deciles 5 and 6, as the mean and median dropout rates decreased by less than 1% within each of the respective deciles from 2002 to 2011.

- j) Has there been an observable trend between changes in the SDFQPA funding formula and state assessment results in each of the selected wealthy school districts?

An observable trend between SDFQPA funding formula changes and assessment results could be identified within the school districts of Decile 10 due to large increases (greater than 25%) in mean and median percentage of students within the school districts meeting the minimum required standard, although causation cannot be implied.

- k) Has there been an observable trend between changes in the SDFQPA funding formula and state assessment results in each of the selected poor school districts?

School districts in Decile 1 had the largest increase in the mean and median percentage of students within the studied districts meeting the minimum required standard on the state assessments, indicating an obvious trend. However, a relationship between SDFQPA funding formula changes and state assessments cannot be established here.

- l) Has there been an observable trend between changes in the SDFQPA funding formula and state assessment results in each of the selected average wealth school districts?

School districts within Decile 5 had the overall largest increase in the percentage of students meeting the minimum required standard on the reading state assessments, resulting in an observable trend between SDFQPA funding formula changes and state assessment results, but causation cannot be implied here.

Similarly, districts within Decile 6 had the highest mean and median percentage of students meeting the minimum required standard on the math state assessments, resulting in an observable trend between SDFQPA funding formula changes and state assessment results, but again causation cannot be implied.

- m) What was the impact of selected changes in the SDFQPA funding formula on new construction of educational facilities in each of selected school districts?

Comparable percentages of school districts in Decile 1 (54.5%) and Decile 10 (53.8%) reported that new construction had occurred from 2002 to 2011. Decile 5 school districts reported the least new construction with only 38.8% having had new construction from 2002 to 2011.

- n) What was the impact of selected changes in the SDFQPA funding formula on the closure and combining of educational facilities in each of selected school districts?

School districts within Decile 6 reported the most closings and/or combining of schools since 2002. Decile 1 school districts reported the fewest closing and/or combining of educational facilities. One finding of significance is that a majority (77.3%) of the school districts reported no closures and/or combining of schools since 2002.

- o) What was the impact of selected changes in the SDFQPA funding formula on teacher salaries in each of selected school districts?

Data analysis revealed little variation in the mean and median teacher salaries within the studied deciles, with similar increases in the mean and

median teacher salaries across the deciles from 2002 to 2011. Decile 10 continued to have the highest mean and median teacher salaries from 2002 when compared to 2011, while Decile 5 was replaced by Decile 6 as having the lowest mean and median teacher salary when comparing 2002 to 2011.

- p) What was the impact of selected changes in the SDFQPA funding formula on curriculum offerings at the secondary level in each of selected school districts?

Increases in curriculum offerings were reported within all deciles studied. Decile 1 had the most school districts report increases in curricular offerings from 2002 to 2011. All deciles had school districts report decreases in curriculum offerings; Decile 5 had the most school districts report a decrease in curriculum offerings.

Summary

Data presented in this chapter provided a glimpse of what has changed, both fiscally and relating to pupil performance in the state of Kansas within representative school districts from 2002 to 2011. These changes should inform and guide policymakers as they continue to evaluate the funding formula in order to provide more equal educational funding for the public elementary and secondary pupils in Kansas. More research should be conducted soon within the areas of this study that have shown observable and concerning trends or which represent dramatic changes from 2002 to 2011.

CHAPTER 5

Summary and Conclusion

Introduction

The purpose of this study was to examine the impacts of selected changes to the School District Finance and Quality Performance Accreditation (SDFQPA) Act on representative Kansas school districts since 2001 (i.e., a longitudinal examination 2002 - 2011). The first phase of the study required the selection of representative Kansas school districts to include in the study. Fiscal and pupil performance variables were then selected and analyzed to determine the fiscal health and vitality of the representative school districts. The second phase of the study included survey and interview data collected from the representative districts to clarify and augment the fiscal and pupil performance data.

In the first phase of the study, decile analysis was used to construct the initial ordering of the population of school districts on the critical variable of assessed taxable property valuation (wealth). Operationally, the following measures were additionally carried out to narrow the population to a representative sample. The first narrowing process removed school districts that had closed or consolidated during the time period 2002 - 2011; these districts were removed from the sample due to incomplete data that would have resulted across the years 2002 - 2011. The next step involved setting up the deciles as the basic structure for data selection, collection, and treatment. To apply the decile analysis, the population was organized by ranking all 289 Kansas school districts from poorest to wealthiest based on their 2002 assessed valuation per pupil. The population was then narrowed to the representative sample of 112 school districts

found within Decile 1 (poor school districts), Deciles 5 and 6 (average wealth school districts), and Decile 10 (wealthy school districts). This process was repeated for Fiscal Year 2011. These two bookend years became the basis for analysis of selected variables.

Data analysis conducted in the first phase focused on fiscal and pupil performance data, and the second phase incorporated survey and interview data related to the quality of the educational experience offered by the studied school districts. Variables analyzed in the first phase of the study included the following components of the SDFQPA funding formula: enrollment, general fund per pupil, supplemental general fund per pupil, capital outlay fund per pupil, bond and interest fund per pupil, number of pupils per certified employee, and average teacher salaries. Other pupil performance variables examined included graduation rates, dropout rates, and state reading and math assessment results. The second phase of the study incorporated survey questions and telephone interview questions focusing on the following topics: new building projects during the affected time period, closure of school buildings during the affected time period, combining of buildings during the affected time period, and secondary-level curriculum offering changes/trends during the affected time period.

The study resulted in a critical look at fiscal and pupil performance variables, and a look at changes in the educational experience that occurred possibly due to changes in the SDFQPA funding formula from 2002 to 2011. In brief, poor and average wealth school districts appeared to benefit more in terms of the variables examined for this study (when compared to wealthy school districts) from 2002 to 2011. More particularly, although more sizable gains overall occurred in the poor and average wealth school districts, the previously existing fiscal and pupil performance gap between wealthy school districts and the others was sustained from 2002 to 2011, i.e., the data indicated that adjustments to the SDFQPA funding formula appeared to have

supported the original goal behind SDFQPA, but not to the extent that all gaps between fiscal and pupil performance variables were eliminated between all school districts. A more detailed synopsis follows next.

Synopsis of Analysis and Results

The broad questions that framed the study as presented in Chapter 1 were: Did school districts considered wealthy in 2002 subsequently experience changes (positive or negative) in the level of education services they provided during 2002 - 2011 due to changes in the SDFQPA funding formula? Did school districts considered poor in 2002 subsequently experience changes (positive or negative) in the level of education services they provided during 2002 - 2011 due to changes in the SDFQPA funding formula? Did school districts considered of average wealth in 2002 subsequently experience changes (positive or negative) in the level of education services they provided during 2002 - 2011 due to changes in the SDFQPA funding formula? What effect (positive or negative) did changes in the SDFQPA funding formula have on the LOB experience during 2002 - 2011 in wealthy, average, and poor school districts? In effect, what changed financially and educationally in Kansas school districts across the years 2002 - 2011?

Assessed Valuation Per Pupil

Assessed valuation indicates a school district's potential self-funding ability. Over the ten-year period of the study, 60 of 112 school districts experienced a change in their potential funding ability as compared to the other school districts studied. Changes in the assessed value of property and enrollment shifts within the state of Kansas were the reasons for changes in assessed valuation per pupil (AVPP). Decile 10 had the most school districts experiencing a decrease in assessed value on property, causing a negative shift in decile rank. Deciles 5 and 6,

average wealth school districts, had the most enrollment fluctuation that caused changes, positive and negative, in their potential funding ability from 2002 to 2011. The majority of school districts studied that experienced increases in AVPP had declining enrollments, resulting in a higher AVPP. As a bottom line, the changes in AVPP that were attributed to changes in enrollment need further study as enrollment fluctuations could have long term funding implications for different types of school districts due to the SDFQPA funding formula utilizing enrollment as a foundation for the weighted full time enrollment.

Enrollment

Over the time period of the study from 2002 to 2011, there was a minimal increase (1.7%) in enrollment across the studied deciles. The enrollment increase was largely driven by dramatic increases (greater than 500 students) in a few districts distributed within Decile 1 and in Decile 5. Another observed trend was a shift in enrollment from smaller rural school districts to larger urban and suburban school districts. As a bottom line, minimal enrollment growth and enrollment shifts will impact future funding based on how the SDFQPA funding formula is currently designed because the formula has historically shown itself to be sensitive to declining enrollments and low enrollments.

General Fund Per Pupil

All deciles experienced increases in the general fund per pupil from 2002 to 2011, with the greatest overall increase in general fund per pupil occurring within the wealthiest school districts (Decile 10). Also of note were the many positive changes observed in the educational experience offered by the school districts of Decile 1, which were likely contributed to by the fact that Decile 1 school districts experienced the second largest overall growth in general fund per pupil. As a bottom line, despite growth in the general fund per pupil of all the deciles studied

and despite the observation that deciles appeared to become more similar, it should be noted that there continued to be discrepancies across the deciles in the educational experience offered.

These discrepancies were evident when analyzing pupil performance data, as dropout rates and graduation rates still appeared to be influenced by the wealth of the school district. Adding to the bottom line was that the study also revealed a potentially adverse trend between school districts experiencing the greatest general fund per pupil growth and the following three characteristics: (a) non-weighted full time enrollments less than 1622, (b) decline in enrollment from 2002 to 2011, and (c) an AVPP that placed the school district within Decile 1.

Supplemental General Fund (LOB) Per Pupil

Over the time period of the study, the LOB continued to be a vital part of educational funding for Kansas school districts, as data revealed an increased reliance on the LOB. The increased reliance on the LOB, coupled with the utilization of a false BSAPP to calculate the LOB cap, raised questions about the adequacy of educational funding for Kansas school districts. The increased reliance on LOB resources was also concerning, considering local school districts' varying desire to access LOB resources and the discrepancies in tax capacity of local districts that would cause educational opportunities to become more disparate for students across the state of Kansas. Case in point, average wealth school districts experienced the greatest growth in total LOB from 2002 to 2011, yet these districts experienced the least improvements in the educational experience offered as indicated by the least new construction and remodeling projects and the fewest reported increases in curricular offerings. As a bottom line, these observations could support critics' claims that an increased reliance on the LOB was detrimental to equalizing educational opportunities.

Capital Outlay Per Pupil

Trends observed as part of the present study showed that capital outlay resources accessed were in fact impermissibly related to the wealth of the school district. The wealthiest districts had higher average capital outlay funds per pupil and tended to utilize capital outlay funds more for new construction and remodeling. Similar to the trends observed with the LOB resources, i.e., local districts' varying desire to levy taxes specifically for capital outlay purposes and the higher tax capacity of the wealthy school districts, a greater amount of capital outlay funds was generated in the wealthier school districts. Another note related to the capital outlay per pupil was the controversial change to the SDFQPA funding formula in 2010 when the equalization provision for capital outlay funds was removed. As a bottom line, impermissible wealth linkages and the removal of the equalization provision are likely to have a disparate impact over time as poor and average wealth school districts should be the greatest beneficiaries of this equalization.

Bond and Interest Per Pupil

Wealth-based trends were also observed within bond and interest per pupil data, indicating that school districts continue to vary in the desire to secure bond funds and that there continue to be discrepancies in funding generated from the bonds. The average wealth school districts, Deciles 5 and 6, experienced the greatest increase in the mean and median bond and interest funds per pupil from 2002 to 2011, which could partially be explained due to the enrollment growth experienced within Decile 5 school districts and the accompanying need to secure bond funding to provide more space for the increased enrollment. But Decile 6 school districts experienced an overall decrease in enrollment over the same time period, which raised questions about the reasons behind the bond and interest funds increase within Decile 6. As a bottom line due to these contrasting observations of seemingly similar types of average wealth

school districts, future research is necessary to determine how other factors may have influenced the acquisition of bond and interest funds, i.e., local desire and financial capacity. Adding urgency to the bottom line, equalization provisions for bond and interest were also statutorily removed during the time period of the study, which could have a disparate impact in future years.

Pupils Per Certified Employee

Enrollment trends within studied school districts influenced the pupils per certified employee ratios. School districts within Decile 5 experienced an overall growth in enrollment and also experienced an increase in the pupils per certified employee ratio, which is not desirable. In contrast, other deciles experiencing minimal enrollment growth or an overall enrollment decline experienced decreases in pupils per certified employee ratios. As a bottom line, the pupil per certified employee ratio appears to be impacted by many factors, i.e., local school district priorities and funding sources, and further study is needed to determine which factors likely had the greatest impact on decreasing the pupils to certified employee ratio.

Average Teacher Salary

Observations of average teacher salary for the studied deciles from 2002 to 2011 revealed similar mean and median average salaries across all deciles. Deciles 1 and 5 had the greatest growth in average teacher salary over the time period. As a bottom line, a more detailed analysis should be conducted to determine the mechanisms utilized by different types of school districts to keep teacher salaries comparable across deciles, considering the variability in general fund and LOB resources which are traditionally used to pay teachers' salaries; the additional research should specifically determine how local school districts blend the funding sources to keep teacher salaries comparable despite funding changes.

Graduation Rates

Analysis of the graduation rate data revealed that Decile 1 school districts continued to have the lowest overall graduation rates from 2002 to 2010, while conversely Decile 10 school districts maintained the highest graduation rates over the same time period. It is of note that there were discrepancies when comparing mean graduation rates and median graduation rates for the respective deciles (likely a result of a few school districts within each decile experiencing dramatic drops in the graduation rates) and while the calculation method for determining graduation rate also changed from 2002 to 2010. The bottom line remains that wealth appeared to be impermissibly associated with at least this measure of district performance.

Dropout Rates

The dropout rate for each decile decreased from 2002 to 2010. Further analysis of the dropout rate data, however, revealed that Decile 1 school districts maintained the highest overall dropout rates from 2002 to 2010, while Decile 10 school districts continued to experience the lowest dropout rates over the same time period. As a bottom line, additional research on this wealth-based trend is needed to determine the impact of outlier school districts on the overall dropout rates and the causes for behind the dramatic change in dropout rate within the outlier school districts.

Kansas Reading Assessments

The reading assessment results analyzed as part of the study contradicted the American belief about covarying wealth-based school performance patterns. All deciles studied showed large gains in the total percentage of students meeting minimum required standards on the

reading assessments from 2002 to 2011. Also of note, the similar performance levels observed across deciles found in this study were in contrast to the opposing results from the Legislative Post Audit study (LPA, 2006) which had indicated tight covariance between fiscal inputs and pupil performance. As a bottom line, further inquiry is needed to determine how the funding sources were accessed within each decile that appeared to produce similar achievement levels, along with questioning the differing results from different studies.

Kansas Math Assessments

The overall math performance achieved by school districts studied was lower than the previously discussed reading performance levels, but all deciles studied again displayed growth in the percentage of students meeting the minimum required standards from 2002 to 2011. The lowest wealth school districts showed the greatest growth and performed at comparable levels to all school districts studied, and again contradicted the findings from the 2006 LPA study. Consequently as a bottom line, additional research is necessary to determine how funding structures were utilized to obtain the achievement results observed, along with questioning the different results from different studies.

Construction or Remodeling of Facilities

Decile 1 school districts underwent the most new construction and had the second-most remodeling projects of all the studied deciles from 2002 to 2011, which would seemingly contradict the historic belief that a school district's wealth is a determining factor in the building or remodeling of facilities. Equalization of capital outlay and bond and interest funds likely contributed to Decile 1 school districts' ability to build and remodeling facilities. As a bottom line, additional research is needed to determine if a relationship exists between equalization

provisions, assessed valuation, and construction or remodeling. This future research is of great importance as recent changes to the SDFQPA funding formula no longer provide equalization for capital outlay and bond and interest dollars, which would likely impact poor and average wealth school districts' ability to build or remodel facilities.

Closure or Combining of Schools

Overall, 13.4% of the school districts studied reported the closure of at least one building. The two most common reasons for school closures were lack of funds and declining enrollment. Average wealth school districts in Deciles 5 and 6 reported the most school closures. As a bottom line from knowing that lack of funds was one of the main reasons for school closures, further study should be conducted that includes the impact of the removal of equalization for capital outlay and bond and interest, as these are commonly used to build and maintain school facilities. This research should be expanded to include the impact that enrollment changes had on school closure or combining, as Decile 6 was also the only decile that experienced a negative enrollment growth from 2002 to 2011.

Curriculum Offerings

Changes in curricular focus were common reasons given for increases in curricular offerings, while lack of funding was the most common reason reported for decreases in curricular offerings. Analysis of data related to secondary curricular offerings revealed an equal percentage of school districts that reported increases in curricular offerings compared to those districts that reported decreases in curricular offerings. Decile 1 districts reported the most increases in curricular offerings, while Decile 6 districts reported the fewest increases in curricular offerings from 2002 to 2011. Decile 5 school districts reported the most curricular

offering decreases over the time period of the study. Interestingly, the same two curricular areas—Vocational/technical education and other curricular course types (fine arts, foreign language, electives)—experienced the most increases in curricular offerings as well as the most decreases in curricular offerings. This was largely attributed to Decile 1 school districts adding many curricular offerings in the same areas that Decile 5 school districts decreased curricular offerings. As a bottom line, these findings would indicate that the overall educational experience for the poorest school districts (Decile 1) improved, while the educational experience offered by the average wealth school districts (Deciles 5 and 6) declined—a substantial evaluative statement concerning the impact of SDFQPA, both inclusive and apart from funding levels by suggesting that SDFQPA has educationally equalizing characteristics.

Summary of Analysis and Results

Table 5.1 summarizes the positional rank of the studied deciles on the fiscal and pupil performance variables utilized in this study. Table 5.1 displays that Decile 10 school districts enjoyed the most favorable ranking on all fiscal variables studied from 2002 to 2011, while over the same time period Decile 1 school districts suffered the least favorable ranking among the studied deciles, with one exception being in the area of average teacher salary. Looking at pupil performance variables displayed in Table 5.1, Decile 1 school districts suffered the least favorable ranking for graduation rates and dropout rates, while Decile 10 enjoyed the most favorable ranking for the same pupil performance variables. Decile 5 school districts performed at improved levels which moved them into the most favorable rank on Kansas Reading Assessments, while Decile 6 school districts moved into the top spot for the Kansas Math Assessments in 2011.

TABLE 5.1

SUMMARY IMPLICATIONS OF SDFQPA IMPACTS ON FISCAL AND PUPIL PERFORMANCE VARIABLES 2002 TO 2011

Position Rank of Deciles on Fiscal and Pupil Performance Variables 2002 to 2011								
Fiscal Variable	Decile 1		Decile 5		Decile 6		Decile 10	
	2002	2011	2002	2011	2002	2011	2002	2011
General Fund Per Pupil	Low	Low					High	High
Supplemental General Fund Per Pupil		Low			Low		High	High
Capital Outlay Per Pupil	Low	Low					High	High
Bond and Interest Fund Per Pupil	Low(Mean)	Low(Mean)	High	High			Low(Median)	Low(Median)
Pupils Per Certified Staff	High	High					Low	Low
Average Salary			Low			Low	High	High
Pupil Performance Variable								
Graduation Rates	Low	Low(2010)					High	High(2010)
Dropout Rates	High	High					Low	Low
Kansas Reading Assessments	Low(Mean)		Low(Median)	High			High	
Kansas Math Assessments	Low			Low		High	High	

Low = lowest of the decile groups studied; High = highest of the decile groups studied

Table 5.2 displays the growth experienced by the studied deciles on the fiscal and pupil performance variables from 2002 to 2011. The most growth on the fiscal variables (supplemental general fund per pupil, capital outlay per pupil, pupils per certified employees, and average teacher salary) occurred within the average wealth school districts, Deciles 5 and 6. Decile 10 experienced the least growth on those same fiscal variables over the same time period. This finding would suggest that average wealth and wealthy school districts became more similar from 2002 to 2011 due to more rapid growth within the average wealth school districts. This finding should be noted, considering the original goal behind the SDFQPA funding formula to provide more equalized educational funding.

In analyzing the pupil performance variables displayed in Table 5.2, Decile 5 displayed the most growth on the Kansas Reading Assessments, while Decile 1 had the most growth on the Kansas Math Assessments. These pupil performance observations, coupled with the findings of

2006 LPA study, would suggest that the more equalized funding across studied deciles resulted in more comparable educational opportunities for students regardless of their location within the state of Kansas—again, an important observation in that SDFQPA’s goal is fiscal and educational program equalization.

TABLE 5.2

SUMMARY IMPLICATIONS OF SDFQPA IMPACTS ON GROWTH WITHIN FISCAL AND PUPIL PERFORMANCE VARIABLES 2002 TO 2011

Position Rank of Decile Based on Growth with Fiscal and Pupil Performance Variables 2002 to 2011				
Fiscal Variable Growth 2002 to 2011	Decile 1	Decile 5	Decile 6	Decile 10
General Fund Per Pupil		Least		Most
Supplemental General Fund Per Pupil			Most	Least
Capital Outlay Per Pupil			Most	Least
Bond and Interest Fund Per Pupil	Least			Most
Pupils Per Certified Staff		Most	Least	
Average Salary		Most	Least	
Pupil Performance Variable Growth 2002 to 2011				
Graduation Rates	No Data	No Data	No Data	No Data
Dropout Rates	No Data	No Data	No Data	No Data
Kansas Reading Assessments		Most		Least
Kansas Math Assessments	Most			Least
Most = studied decile experiencing most growth; Least = studied decile experiencing least growth				

Table 5.3 displays changes in the educational experience from 2002 to 2011 as collected through survey data. Decile 1 school districts had the most favorable changes in the areas studied, while Decile 6 experienced the least changes within the same areas. Due to the fact that Decile 1 school districts experienced the most favorable changes in the educational experience offered, the important argument could be made that the SDFQPA funding formula did facilitate positive changes in educational experiences offered within the poorest school districts, which would support the original goal behind the SDFQPA funding formula.

TABLE 5.3

SUMMARY IMPLICATIONS OF SDFQPA IMPACTS ON THE EDUCATIONAL EXPERIENCE 2002 TO 2011

Position Rank of Decile Based on Changes in Educational Experience 2002 to 2011				
Survey Areas	Decile 1	Decile 5	Decile 6	Decile 10
New Construction Projects	Most		Least	
Remodeling Projects	Most		Least	
Closure or Combining of Buildings	Least		Most	Least
Curricular Area Increases	Most		Least	
Curricular Area Decreases	Least	Most		
Most = studied decile experiencing most activity within survey area;				
Least = studied decile experiencing least activity within survey area				

While the findings in tables cannot be attributed solely to changes within the SDFQPA funding formula, visual trends discovered through the present research design indicate the need to further examine potential relationships between many of the variables studied and the level of funding allocated. As a bottom line overall, this study indicates that SDFQPA successfully carries out much of its mission while still retaining vestiges of undesirable wealth relationships that need to be erased if true. As a consequence, the state of Kansas should utilize the themes that emerged within this present study to guide future analysis and make any needed adjustments to the funding formula for the education of Kansas children.

Recommendations for Further Study

In light of the current school finance debate that rages in Kansas, the present study should prove timely. Recently, the Governor proposed a school funding structure that would fundamentally change the way school districts in Kansas are funded. As policymakers and researchers run models on how the proposed funding structure would impact Kansas school districts, the present study should be useful when coupled with the 2002 DeBacker study by

providing 20 years of historic school finance data related to the SDFQPA funding formula.

Ultimately, results should be useful to policymakers and future research on the viability of the SDFQPA funding structure, compared to proposed structures.

The findings of this study indicate a need for a more strategic and deeper study of Kansas school finance. This current study resulted in recommendations for further studies, which include:

1. The adequacy of the BSAPP as it relates to the current cost of education in Kansas is in need of study. The BSAPP has been adjusted many times over the time period of this study in response to litigation and economic climate. The BSAPP for the 2010-11 school year was set at \$4,012 and then decreased to \$3,780 for the 2011-12 school year. Comparatively, the Consumer Price Index for Midwest communities increased by 33.146 percentage points from 2002 to 2010, while the BSAPP decreased by 3.9 percentage points over the same time period.
2. Enrollments shifts have happened from 2002 to 2011, resulting in some school districts experiencing increases while others have had decreases. The SDFQPA funding formula has shown itself to be responsive to declining enrollment and school district total enrollment, but these parts of the formula should be studied to determine if they are adequately addressing enrollment changes. Pupils per certified employee ratios and school closure or combining data also indicate that further study is needed to determine if the SDFQPA formula is responding adequately to the enrollment changes experienced.

3. Recent changes to the SDFQPA funding formula have resulted in the removal of equalization provisions for capital outlay funds and bond and interest funds. These equalization measures likely played a crucial role in the equalizing of educational experiences and opportunities across all school districts. Further study must be conducted to determine the long-term implications of the removal of these equalization provisions. It would be predicted that the removal of the equalization provisions would have a more disparate impact on poor and average wealth school districts' educational experience offered due to the lack of a desire to take on an increased tax burden and/or the ability to generate funding at comparable levels to wealthier school districts.
4. As indicated in the present study, the Supplemental General Fund (LOB) has become a vital part of the financing formula for all Kansas school districts. One area for further study is the impact on resources available to all types of school districts due to the utilization of a false BSAPP as the cap amount for the LOB. It has been argued that the false BSAPP of \$4433 being used as the cap amount for the LOB was done to ease the impact of the cuts to the actual BSAPP, but in the long term this could have a disparate impact due to local school districts' varying ability or desire to generate funding locally.
5. Achievement on pupil assessments improved across all types of school districts in the present study, despite changes in the SDFQPA funding formula that reduced the BSAPP and removed equalization provisions. This area is especially perplexing considering the study conducted by the Legislative Division of Post-Audit for the State of Kansas in 2006, which found an almost one-to-one relationship between

funding increases and increases in student achievement. Further study is needed to determine how achievement gains were funded during the tumultuous school finance climate in Kansas.

The goal of the SDFQPA funding formula since its inception in 1992 has been to provide more equalized educational resources for public K-12 students in Kansas. Visual trends observed within the present study indicate that if the SDFQPA funding formula were to be funded at adequate levels, the formula can help move school districts toward more equalized educational opportunities. For policymakers, taxpayers, and children alike, there is cause for concern because recent legislative actions have reduced funding for SDFQPA and proposals for a new funding formula are untested regarding their wealth neutrality and impacts on educational outcomes. A stern warning must be given, that although several of the findings revealed as part of this study could be taken in support of different political arguments, the funding formula principals will only support the original goal of equalized funding opportunities if the funding formula is utilized, adjusted and supported as originally designed.

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APPENDIX A

Identification of Kansas School Districts Making up Deciles 1, 5, 6, and 10 in 2002 with Decile Rank for 2011

DECILE 1 SCHOOL DISTRICTS

USD	USD Name	2002 AVPP	Decile 2002	2011 AVPP	Decile 2011	Change in Decile
D0499	Galena	\$ 14,340.00	1	\$ 17,958.50	1	0
D0475	Geary County Schools	\$ 16,434.00	1	\$ 25,873.75	1	0
D0357	Belle Plaine	\$ 19,868.00	1	\$ 33,404.75	1	0
D0396	Douglass Public Schools	\$ 20,461.00	1	\$ 34,757.40	1	0
D0337	Royal Valley	\$ 21,077.00	1	\$ 27,849.02	1	0
D0436	Caney Valley	\$ 21,625.00	1	\$ 36,767.92	1	0
D0505	Chetopa-St. Paul	\$ 21,930.00	1	\$ 29,237.46	1	0
D0394	Rose Hill Public Schools	\$ 22,026.00	1	\$ 33,487.97	1	0
D0263	Mulvane	\$ 22,260.00	1	\$ 33,854.32	1	0
D0461	Neodesha	\$ 22,292.00	1	\$ 39,384.47	2	1
D0261	Haysville	\$ 22,689.00	1	\$ 26,456.90	1	0
D0506	Labette County	\$ 22,715.00	1	\$ 30,212.24	1	0
D0246	Northeast	\$ 22,734.00	1	\$ 29,804.10	1	0
D0470	Arkansas City	\$ 22,744.00	1	\$ 30,788.10	1	0
D0447	Cherryvale	\$ 22,796.00	1	\$ 24,080.23	1	0
D0249	Frontenac Public Schools	\$ 22,922.00	1	\$ 28,022.24	1	0
D0439	Sedgwick Public Schools	\$ 23,449.00	1	\$ 28,209.18	1	0
D0257	Iola	\$ 24,179.00	1	\$ 40,316.19	2	1
D0508	Baxter Springs	\$ 24,248.00	1	\$ 25,624.60	1	0
D0504	Oswego	\$ 24,635.00	1	\$ 23,275.52	1	0
D0268	Cheney	\$ 24,786.00	1	\$ 38,075.17	2	1
D0413	Chanute Public Schools	\$ 25,057.00	1	\$ 32,633.48	1	0
D0344	Pleasanton	\$ 25,231.00	1	\$ 40,242.98	2	1
D0338	Valley Falls	\$ 25,238.00	1	\$ 37,460.20	2	1
D0429	Troy Public Schools	\$ 25,259.00	1	\$ 53,290.98	4	3
D0430	South Brown County	\$ 25,357.00	1	\$ 36,646.45	1	0
D0235	Uniontown	\$ 25,994.00	1	\$ 28,632.06	1	0
D0434	Santa Fe Trail	\$ 26,135.00	1	\$ 43,185.62	3	2
D0283	Elk Valley	\$ 26,245.00	1	\$ 65,063.13	6	5
D0339	Jefferson County North	\$ 26,283.00	1	\$ 31,898.09	1	0

DECILE 5 SCHOOL DISTRICTS

USD	USD Name	2002 AVPP	Decile 2002	2011 AVPP	Decile 2011	Change in Decile
D0410	Hillsboro-Durham-Lehigh	\$ 37,655.00	5	\$ 58,422.94	5	0
D0325	Phillipsburg	\$ 37,694.00	5	\$ 44,217.05	3	-2
D0398	Peabody-Burns	\$ 37,929.00	5	\$ 71,909.74	7	2
D0281	Graham County	\$ 38,088.00	5	\$ 131,841.43	9	4
D0272	Waconda	\$ 38,262.00	5	\$ 58,013.82	5	0
D0267	Renwick	\$ 38,481.00	5	\$ 48,601.86	4	-1
D0481	Rural Vista	\$ 38,677.00	5	\$ 66,312.97	6	1
D0409	Atchison Public Schools	\$ 38,862.00	5	\$ 50,556.37	4	-1
D0289	Wellsville	\$ 39,273.00	5	\$ 55,935.80	5	0
D0308	Hutchinson Public Schools	\$ 39,319.00	5	\$ 41,739.22	2	-3
D0473	Chapman	\$ 39,347.00	5	\$ 67,084.93	7	2
D0376	Sterling	\$ 39,377.00	5	\$ 42,373.23	2	-3
D0431	Hoisington	\$ 39,377.00	5	\$ 58,003.23	5	0
D0495	Ft Larned	\$ 39,396.00	5	\$ 49,448.37	4	-1
D0239	North Ottawa County	\$ 39,499.00	5	\$ 51,891.25	4	-1
D0389	Eureka	\$ 39,750.00	5	\$ 44,132.79	3	-2
D0450	Shawnee Heights	\$ 39,800.00	5	\$ 51,481.34	4	-1
D0285	Cedar Vale	\$ 40,007.00	5	\$ 49,648.49	4	-1
D0400	Smoky Valley	\$ 40,729.00	5	\$ 56,136.18	5	0
D0252	Southern Lyon County	\$ 40,788.00	5	\$ 63,846.59	6	1
D0349	Stafford	\$ 40,949.00	5	\$ 62,524.28	6	1
D0445	Coffeyville	\$ 41,156.00	5	\$ 113,747.76	9	4
D0311	Pretty Prairie	\$ 41,339.00	5	\$ 55,803.28	5	0
D0385	Andover	\$ 41,510.00	5	\$ 65,002.03	6	1
D0493	Columbus	\$ 41,595.00	5	\$ 54,110.45	4	-1
D0366	Woodson	\$ 41,703.00	5	\$ 55,696.70	5	0
D0230	Spring Hill	\$ 41,770.00	5	\$ 38,589.71	2	-3
D0386	Madison-Virgil	\$ 41,772.00	5	\$ 55,696.23	5	0

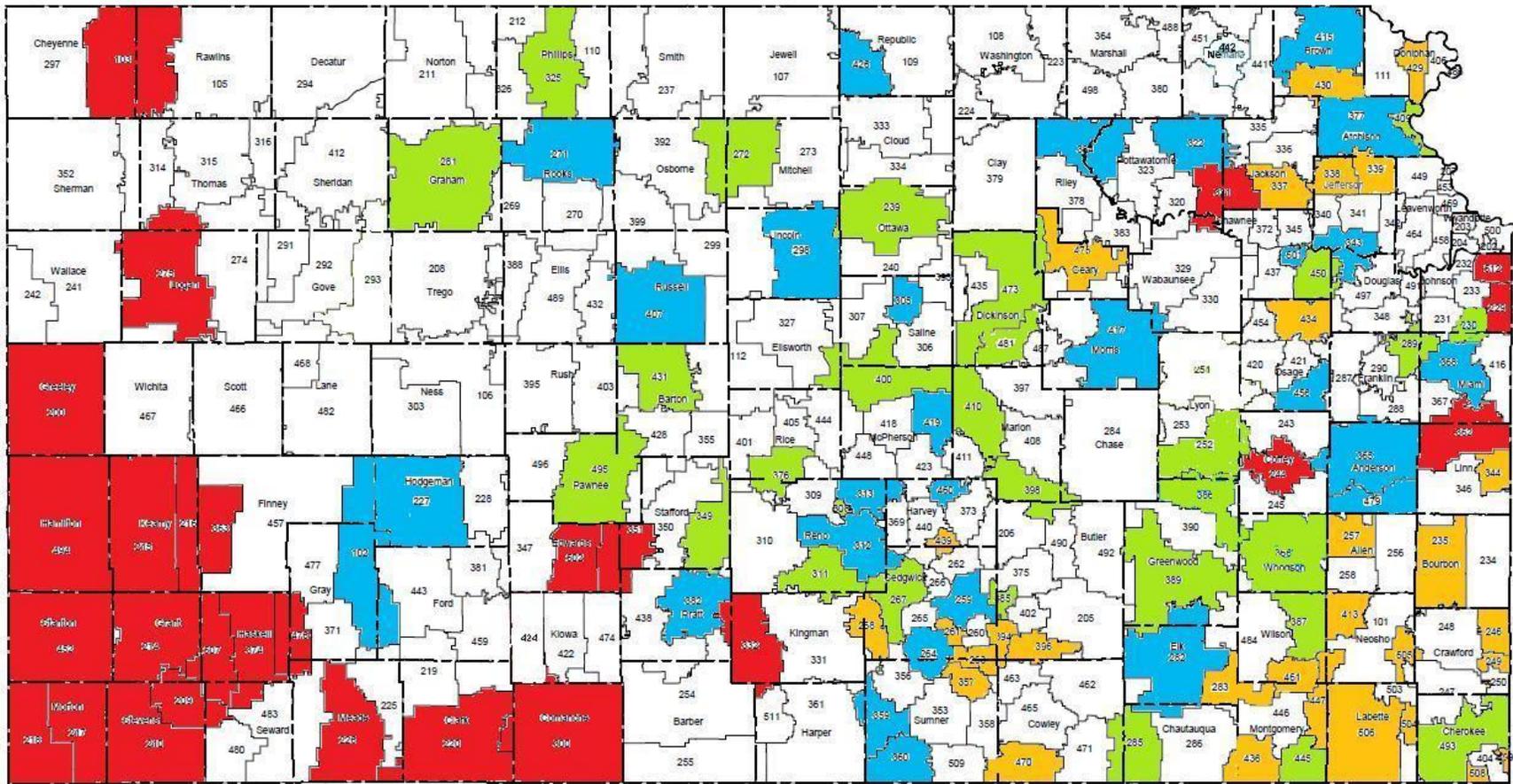
DECILE 6 SCHOOL DISTRICTS

USD	USD Name	2002 AVPP	Decile 2002	2011 AVPP	Decile 2011	Change in Decile
D0343	Perry Public Schools	\$ 42,172.00	6	\$ 59,325.72	6	0
D0312	Haven Public Schools	\$ 42,323.00	6	\$ 55,993.35	5	-1
D0360	Caldwell	\$ 42,458.00	6	\$ 57,459.41	5	-1
D0384	Blue Valley-Randolph	\$ 42,461.00	6	\$ 76,601.10	7	1
D0456	Marais Des Cygnes Valley	\$ 42,503.00	6	\$ 58,940.59	5	-1
D0382	Pratt	\$ 42,526.00	6	\$ 81,499.57	8	2
D0460	Hesston	\$ 42,559.00	6	\$ 44,557.71	3	-3
D0365	Garnett	\$ 42,561.00	6	\$ 55,600.94	5	-1
D0322	Onaga-Havensville-Wheaton	\$ 42,852.00	6	\$ 58,164.05	5	-1
D0359	Argonia Public Schools	\$ 42,911.00	6	\$ 72,885.51	7	1
D0442	Nemaha Valley Schools	\$ 42,930.00	6	\$ 103,219.60	9	3
D0417	Morris County	\$ 43,160.00	6	\$ 73,216.65	7	1
D0271	Stockton	\$ 43,229.00	6	\$ 95,117.31	8	2
D0259	Wichita	\$ 43,292.00	6	\$ 56,860.49	5	-1
D0501	Topeka Public Schools	\$ 43,292.00	6	\$ 46,097.04	3	-3
D0368	Paola	\$ 43,724.00	6	\$ 64,906.83	6	0
D0415	Hiawatha	\$ 43,739.00	6	\$ 92,753.90	8	2
D0313	Buhler	\$ 43,892.00	6	\$ 58,706.26	5	-1
D0426	Pike Valley	\$ 44,026.00	6	\$ 51,831.30	4	-2
D0227	Hodgeman County Public Schools	\$ 44,398.00	6	\$ 98,710.64	8	2
D0419	Canton-Galva	\$ 44,466.00	6	\$ 76,717.51	7	1
D0305	Salina	\$ 44,468.00	6	\$ 61,916.68	6	0
D0407	Russell County	\$ 44,529.00	6	\$ 87,392.51	8	2
D0282	West Elk	\$ 44,540.00	6	\$ 59,709.23	6	0
D0102	Cimarron-Ensign	\$ 44,618.00	6	\$ 52,043.03	4	-2
D0377	Atchison Co Comm Schools	\$ 44,719.00	6	\$ 64,554.18	6	0
D0264	Clearwater	\$ 45,160.00	6	\$ 45,951.40	3	-3
D0298	Lincoln	\$ 46,007.00	6	\$ 66,241.03	6	0
D0479	Crest	\$ 46,098.00	6	\$ 58,409.56	5	-1

DECILE 10 SCHOOL DISTRICTS

USD	USD Name	2002 AVPP	Decile 2002	2011 AVPP	Decile 2011	Change in Decile
D0511	Attica	\$ 80,252.00	10	\$ 93,537.00	8	-2
D0502	Lewis	\$ 84,402.00	10	\$ 146,470.00	10	0
D0220	Ashland	\$ 86,635.00	10	\$ 142,244.00	9	-1
D0512	Shawnee Mission Pub Sch	\$ 91,104.00	10	\$ 110,129.00	9	-1
D0351	Macksville	\$ 91,745.00	10	\$ 119,317.00	9	-1
D0229	Blue Valley	\$ 95,336.00	10	\$ 107,883.00	9	-1
D0332	West Kingman County	\$ 95,934.00	10	\$ 366,890.00	10	0
D0476	Copeland	\$ 101,406.00	10	\$ 106,405.00	9	-1
D0103	Cheylin	\$ 102,515.00	10	\$ 105,923.00	9	-1
D0218	Elkhart	\$ 104,280.00	10	\$ 76,874.00	7	3
D0226	Meade	\$ 109,091.00	10	\$ 120,470.00	9	-1
D0200	Greeley County Schools	\$ 110,132.00	10	\$ 147,476.00	10	0
D0494	Syracuse	\$ 110,387.00	10	\$ 97,284.00	8	-2
D0300	Comanche County	\$ 122,253.00	10	\$ 124,380.00	9	-1
D0275	Triplains	\$ 130,651.00	10	\$ 219,089.00	10	0
D0362	Prairie View	\$ 135,712.00	10	\$ 134,656.00	10	0
D0363	Holcomb	\$ 142,430.00	10	\$ 163,045.00	10	0
D0374	Sublette	\$ 156,376.00	10	\$ 214,604.00	10	0
D0214	Ulysses	\$ 162,502.00	10	\$ 156,854.00	10	0
D0452	Stanton County	\$ 166,900.00	10	\$ 157,533.00	10	0
D0216	Deerfield	\$ 185,996.00	10	\$ 181,463.00	10	0
D0321	Kaw Valley	\$ 221,763.00	10	\$ 196,864.00	10	0
D0215	Lakin	\$ 229,080.00	10	\$ 232,588.00	10	0
D0210	Hugoton Public Schools	\$ 273,131.00	10	\$ 217,994.00	10	0
D0507	Satanta	\$ 297,264.00	10	\$ 443,796.00	10	0
D0217	Rolla	\$ 303,757.00	10	\$ 364,801.00	10	0
D0209	Moscow Public Schools	\$ 360,064.00	10	\$ 375,268.00	10	0
D0244	Burlington	\$ 488,300.00	10	\$ 411,148.00	10	0

MAP OF THE 112 SELECTED SCHOOL DISTRICTS



Boundries as of 07-01-2010

Decile 1



Decile 5



Decile 6



Decile 10



APPENDIX B

Identification of 20 Selected School Districts from Deciles 1, 5, 6, and 10 for Surveys and Interview Follow-Up

DECILE 1 RANDOMLY SELECTED SCHOOL DISTRICTS

USD	USD Name
D0235	Uniontown
D0357	Belle Plaine
D0430	South Brown County
D0470	Arkansas City
D0506	Labette County

DECILE 5 RANDOMLY SELECTED SCHOOL DISTRICTS

USD	USD Name
D0272	Waconda
D0289	Wellsville
D0325	Phillipsburg
D0400	Smokey Valley
D0493	Columbus

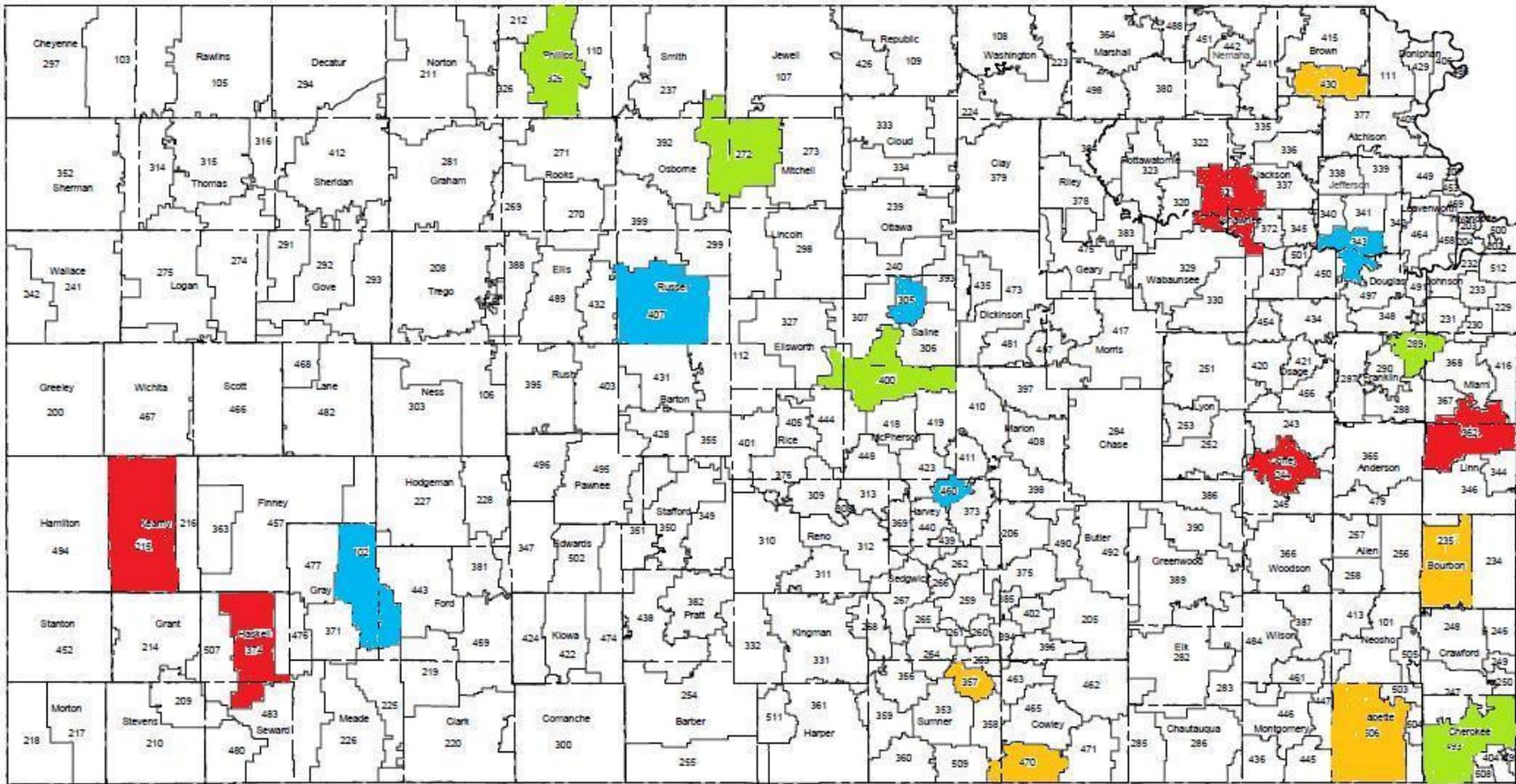
DECILE 6 RANDOMLY SELECTED SCHOOL DISTRICTS

USD	USD Name
D0102	Cimmarron-Ensign
D0305	Salina
D0343	Perry Public Schools
D0407	Russell County
D0460	Hesston

DECILE 10 RANDOMLY SELECTED SCHOOL DISTRICTS

USD	USD Name
D0215	Lakin
D0244	Burlington
D0321	Kaw Valley
D0362	Prairie View
D0374	Sublette

MAP OF THE 20 SELECTED SCHOOL DISTRICTS FROM DECILES 1, 5, 6, AND 10 FOR SURVEYS AND INTERVIEW FOLLOW-UP



Boundaries as of 07-01-2010

Decile 1 ■

Decile 5 ■

Decile 6 ■

Decile 10 ■

APPENDIX C

IRB Approval to Carry Out Research Involving Human Subjects

TO: David Thompson
Educational Leadership
363 Bluemont Hall

Proposal Number: 5963

FROM: Rick Scheidt, Chair 
Committee on Research Involving Human Subjects

DATE: August 26, 2011

RE: "A Longitudinal Study of Selected Impacts of the School District Finance and Quality Performance Accreditation (SDFQPA) Act of Representative Kansas School Districts, 2002-2011."

The Institutional Review Board (IRB) for Kansas State University has reviewed the proposal identified above and has determined that this is a **Non-Research Application**. The proposed activity as described does not meet the criteria in 45 CFR 46 for the definition of "research" involving human subjects, and therefore does not require review by the Committee for Research Involving Human Subjects (IRB).

This applies only to the proposal/document currently on file with the IRB. Any change affecting human subjects must be approved by the IRB prior to implementation.

Feel free to call our office if you have any questions.

APPENDIX D

Informed Consent Form Sent to 112 School Districts in Deciles 1, 5, 6, and 10 to Conduct Surveys and Interviews

INFORMED CONSENT TO PARTICIPATE IN SURVEY

If the district AGREES to participate in the survey, please complete the information below.

TERMS OF PARTICIPATION: I understand this project is research, and that the district's participation is completely voluntary. I also understand that if the district decides to participate in this survey, it may withdraw consent at any time, and stop participating without explanation.

The signature below indicates that I have read and understand this consent form, and willingly agree, on the district's behalf, to participate in the survey under the terms described.

Participant's Name: _____ Date: _____

District's Name: _____ District's Number: _____

Please provide in the space indicated the name and position with the district of the individual who will complete the survey:

Name: _____ Position: _____

Thank you for your response to this request. Please submit survey by October 15, 2011.

If the district DOES NOT agree to participate in the survey, please check here.

Thank you for your consideration of this request.

Informed Consent Information

PRINCIPAL INVESTIGATOR: Dr. David Thompson, Professor and Chair, Educational Leadership, KSU

CO-INVESTIGATOR: Brian C. Jordan, doctoral candidate, Educational Leadership, KSU

CONTACT NAME AND PHONE NUMBER FOR ANY PROBLEMS/QUESTIONS:

Dr. David Thompson- (785) 532-5535; Brian C. Jordan- (620) 344-2469

IRB CHAIR CONTACT/PHONE INFORMATION:

- Rick Scheidt, Chair, Committee on Research Involving Human Subjects, 203 Fairchild Hall, Kansas State University, Manhattan, KS 66506, (785) 532-3224.
- Jerry Jaax, Associate Vice President for Research Compliance and University Veterinarian, 203 Fairchild Hall, Kansas State University, Manhattan, KS 66506, (785) 532-3224.

APPENDIX E

Letter to 112 School Districts Making Up Deciles 1, 5, 6, and 10 Requesting Participation in the Study

1537 Road 190
Emporia, KS 66801
October 1, 2011

Superintendent
Kansas Unified School District

Dear Superintendent,

My name is Brian Jordan, and I am a doctoral candidate in the educational administration and leadership at Kansas State University. The focus of my dissertation is the School District Finance and Quality Performance Accreditation (SDFQPA) Act. I am looking at the impact that changes to SDFQPA over the past ten years have had on the fiscal and academic vitality of Kansas school districts. This topic was chosen because of my desire to sustain and improve the quality of Kansas schools. This desire for improving Kansas schools has been stimulated through my experiences as a high school teacher, building administrator, and currently as an assistant superintendent.

The study is being conducted in two parts, the first being a quantitative study of a school district's general fund, supplemental general fund, capital outlay fund, bond and interest fund, average teacher salaries, number of certified employees, graduation rates, dropout rates, and state assessment results, from 2001-02 through 2010-11. The second part of the study includes interview and survey information collected from school leaders to enhance the analysis of the fiscal aspects. School leaders' opinions and thoughts will be sought related to the impact of the SDFQPA changes related to school operations including: new building projects, the closure and/or combining of buildings, course offerings at the secondary level, and morale of teaching staff.

This letter is to respectfully request your district's participation in the survey found at www.XXXXXXX. The survey consists of 17 questions, and will take an estimated 20 minutes to complete. If there is a more appropriate person within the district to complete the survey other than the superintendent, it is permissible to forward the survey link to that person.

If your district chooses to participate please complete the survey and informed consent portion of the survey and return them by October 15, 2011. If you choose not to participate the informed consent portion of the survey must still be completed and submitted, this is the first page of the survey. If you have questions, please contact me at bjordan@ksu.edu or on my cell phone at 620-344-2469. Thank you for your consideration of this request.

Sincerely

Brian C. Jordan
Doctoral Candidate

David Thompson
Professor and Chair and
Dissertation Advisor-KSU

APPENDIX F

Survey Instrument Utilized with School Districts in Deciles 1, 5, 6, and 10

SURVEY OF THE IMPACT OF SELECTED CHANGES TO SDFQPA

(As part of the dissertation of Brian C. Jordan)
PLEASE COMPLETE ONLINE BY OCTOBER 8, 2011

District Name: _____ Contact Name: _____ Contact Email: _____
District Number: _____ Phone Number: _____

BUILDING PROJECTS

- Has the district built any new facilities since 2002?
Yes _____ No _____
- If "yes," please indicate the type of facility and the year of construction.
Facility _____ Year _____
Facility _____ Year _____
- If "yes," was the construction paid for with capital outlay funds?
Yes _____ No _____
- If "yes," was the construction paid for with bonds?
Yes _____ No _____
- If "yes," to question 1 and the new construction was not paid for with capital outlay funds or bond, please describe the funding source. _____
- Has the district remodeled any new facilities since 2002?
Yes _____ No _____
- If "yes," please indicate the type of facility and the year of remodeling.
Facility _____ Year _____
Facility _____ Year _____
- If "yes," was the remodel paid for with capital outlay funds?
Yes _____ No _____
- If "yes," was the remodel paid for with bonds?
Yes _____ No _____
- If "yes," to question 1 and the remodel was not paid for with capital outlay funds or bond, please describe the funding source. _____

CLOSURE OR COMBINING OF BUILDINGS

- Has the district closed or combined any buildings since 2002?
Yes _____ No _____ Other (Please Explain) _____
- If "yes", please indicate whether it was a closure or combining and the year of the closure or combining.
Closure or Combining _____ Year _____
Closure or Combining _____ Year _____
- In your opinion, what was the PRIMARY reason for the closure or combining of the buildings?
_____ Declining Enrollment
_____ Lack of Funds
_____ Other (please explain) _____

CURRICULUM OFFERINGS (SECONDARY LEVEL ONLY)

- Have curriculum offerings at the secondary level (grades 9-12) increased or decreased since 2002?
Increased _____ Decreased _____ Other (Please Explain) _____
- If "increased", please indicate the curriculum addition and the year of implementation.
Area(s) _____ Year _____
Area(s) _____ Year _____
- If "decreased", please indicate the curriculum reduction area and the year of removal.
Area(s) _____ Year _____
Area(s) _____ Year _____
- In your opinion, what was the PRIMARY reason for the increase or decrease in curriculum offerings?
_____ Declining Enrollment
_____ Lack of Funds
_____ Other (please explain) _____

APPENDIX G

Follow-Up Letter Sent to School Districts Not Responding to Initial Request to Participate in the Study

1537 Road 190
Emporia, KS 66801
October 20, 2011

Superintendent
Kansas Unified School District

Recently you were sent a request to participate in a survey being conducted as part of a study analyzing the impact of changes to SDFQPA over of the past ten years. This survey is part of the dissertation of Brian Jordan. As of this date, your survey has not been submitted. Your completion of the survey would be greatly appreciated, and help complete an important part of the study. Please submit your survey as soon as possible. The survey can be completed at www.XXXXX. If you have questions please contact Brian Jordan at 620-344-2469 or bjordan@ksu.edu.

Sincerely,

Brian C. Jordan
Doctoral Candidate

David Thompson
Major Advisor

APPENDIX H

Fiscal and Pupil Performance Data for Deciles 1, 5, 6, and 10

USD	USD Name	AVPP 2002	Decile 2002	2002 Enrollment	2002 General Fund per pupil	2002 Supplemental General Fund per pupil	2002 Capital Outlay per pupil	2002 Bond and Interest per pupil	2002 Certified Staff	2002 Pupils Per Certified Staff	2002 Average Teacher Salaries	2002 Graduation Rate	2002 Dropout Rates	2002 KRA 5,8,HS	2002 KMA Grades 4,7,HS
D0499	Galena	\$ 14,340.00	1	794	\$ 6,027.39	\$ 805.04	\$ 567.52	\$ 844.87	70	11.3	\$ 39,602.00	81.97	2.00	42.49	36.36
D0475	Geary County Schools	\$ 16,434.00	1	6366	\$ 4,823.86	\$ 819.48	\$ 857.15	\$ -	537.2	11.9	\$ 38,715.00	79.86	2.88	63.84	58.47
D0357	Belle Plaine	\$ 19,868.00	1	866	\$ 5,526.59	\$ 908.89	\$ 262.28	\$ 873.68	69.5	12.5	\$ 40,258.00	85.00	1.74	65.46	56.92
D0396	Douglas Public Schools	\$ 20,461.00	1	894	\$ 5,657.54	\$ 527.13	\$ 773.74	\$ 899.82	68.2	13.1	\$ 42,008.00	83.78	1.96	61.08	63.27
D0337	Royal Valley	\$ 21,077.00	1	900	\$ 5,863.46	\$ 1,199.65	\$ 333.98	\$ -	73	12.3	\$ 44,099.00	79.37	3.47	61.01	52.66
D0436	Carney Valley	\$ 21,625.00	1	965	\$ 5,482.74	\$ 550.45	\$ 417.90	\$ -	69	14.0	\$ 41,747.00	77.65	2.90	58.10	41.23
D0505	Chetopa-St. Paul	\$ 21,930.00	1	3111	\$ 6,580.02	\$ 869.04	\$ 2,011.10	\$ -	30.7	10.1	\$ 39,634.00	86.36	0.00	64.00	52.94
D0394	Rose Hill Public Schools	\$ 22,026.00	1	1841	\$ 4,418.37	\$ 1,032.64	\$ 668.39	\$ 641.95	120.1	15.3	\$ 42,036.00	99.22	0.88	59.38	60.36
D0263	Mulvane	\$ 22,260.00	1	1980	\$ 4,506.57	\$ 781.49	\$ 798.72	\$ 719.27	145.7	13.6	\$ 38,057.00	92.90	0.62	64.32	52.64
D0461	Neodesha	\$ 22,292.00	1	859	\$ 5,482.46	\$ 909.54	\$ 1,292.53	\$ 464.70	71	12.1	\$ 39,757.00	75.00	3.31	44.38	35.08
D0261	Haysville	\$ 22,689.00	1	4502	\$ 4,761.98	\$ 1,236.00	\$ 435.76	\$ 662.79	338.3	13.3	\$ 41,083.00	78.13	4.65	57.86	46.77
D0506	Labette County	\$ 22,715.00	1	1794	\$ 4,693.22	\$ 1,104.49	\$ 427.00	\$ -	127.3	14.1	\$ 39,804.00	98.06	0.65	69.88	60.20
D0246	Northeast	\$ 22,734.00	1	573	\$ 6,004.42	\$ 656.40	\$ 540.36	\$ 31.74	46	12.5	\$ 39,948.00	75.00	1.09	33.33	52.07
D0470	Arkansas City	\$ 22,744.00	1	3042	\$ 4,398.35	\$ 778.73	\$ 153.99	\$ 543.28	215	14.1	\$ 39,423.00	75.45	3.48	55.78	46.53
D0447	Cherryvale	\$ 22,796.00	1	610	\$ 6,318.09	\$ 971.27	\$ 775.83	\$ 648.95	57.5	10.6	\$ 37,858.00	87.50	2.63	56.34	42.36
D0249	Frontenac Public Schools	\$ 22,922.00	1	766	\$ 5,424.10	\$ -	\$ 580.89	\$ 774.55	57.2	13.4	\$ 36,583.00	94.55	2.24	46.05	50.88
D0439	Sedgwick Public Schools	\$ 23,449.00	1	501	\$ 5,976.26	\$ 289.57	\$ 2,599.50	\$ 912.39	38.5	13.0	\$ 40,209.00	94.59	1.33	63.49	58.18
D0257	Iola	\$ 24,179.00	1	1600	\$ 4,753.02	\$ 1,116.96	\$ 310.65	\$ 714.36	130	12.3	\$ 37,254.00	81.82	2.07	58.45	50.29
D0508	Baxter Springs	\$ 24,248.00	1	899	\$ 5,435.34	\$ 662.57	\$ 453.24	\$ -	73	12.3	\$ 38,333.00	87.93	1.50	62.44	44.02
D0504	Oswego	\$ 24,635.00	1	521	\$ 6,118.67	\$ 917.06	\$ 870.61	\$ 764.19	47.5	11.0	\$ 39,029.00	85.71	1.38	62.71	62.50
D0268	Cheney	\$ 24,786.00	1	800	\$ 5,634.12	\$ 966.36	\$ 1,061.35	\$ 1,061.93	70.5	11.3	\$ 41,914.00	91.38	1.29	63.68	63.35
D0413	Chanute Public Schools	\$ 25,057.00	1	1984	\$ 4,226.20	\$ 1,063.66	\$ 835.98	\$ 435.65	143	13.9	\$ 39,796.00	84.78	1.66	57.30	49.78
D0344	Pleasanton	\$ 25,231.00	1	415	\$ 6,372.09	\$ 553.43	\$ 2,884.31	\$ -	39.5	10.5	\$ 38,262.00	75.00	5.46	55.14	54.55
D0338	Valley Falls	\$ 25,238.00	1	450	\$ 6,277.05	\$ 645.66	\$ 1,788.49	\$ -	39	11.5	\$ 37,102.00	91.49	2.43	64.89	44.55
D0429	Troy Public Schools	\$ 25,259.00	1	399	\$ 6,400.40	\$ 560.63	\$ 1,469.21	\$ -	43.6	9.2	\$ 31,840.00	91.18	2.44	60.76	68.69
D0430	South Brown County	\$ 25,357.00	1	707	\$ 6,172.47	\$ 946.95	\$ 560.68	\$ 917.15	65.8	10.7	\$ 39,870.00	94.00	1.02	56.69	63.09
D0235	Uniontown	\$ 25,994.00	1	501	\$ 6,486.31	\$ 236.98	\$ 607.69	\$ 479.80	46.6	10.8	\$ 38,302.00	83.72	2.15	69.70	59.22
D0434	Santa Fe Trail	\$ 26,135.00	1	1345	\$ 5,096.81	\$ 1,204.31	\$ 122.56	\$ 679.82	107	12.6	\$ 39,019.00	86.89	1.61	63.47	55.11

USD	USD Name	AVPP 2011	Decile 2011	2011 Enrollment	2011 General Fund per pupil	2011 Supplemental General Fund per pupil	2011 Capital Outlay per pupil	2011 Bond and Interest per pupil	2011 Certified Staff	2011 Pupils Per Certified Staff	2011 Average Teacher Salaries	2010 Graduation Rate	2010 Dropout Rates	2011 KRA 5,8,HS	2011 KMA Grades 4,7,HS
D0499	Galena	\$ 17,958.00	1	838	\$ 7,029.83	\$ 2,186.24	\$ 1,323.96	\$ 697.91	70.8	11.84	\$ 53,600.00	64.90	0.30	83.73	79.89
D0475	Geary County Schools	\$ 24,948.00	1	7914	\$ 6,127.51	\$ 1,609.86	\$ 1,446.95	\$ 463.08	685.1	11.55	\$ 46,188.00	76.60	2.70	86.46	85.94
D0357	Belle Plaine	\$ 32,746.00	1	649	\$ 7,637.76	\$ 2,575.52	\$ 1,289.11	\$ 1,495.38	62.5	10.38	\$ 48,110.00	92.90	0.90	89.63	91.84
D0396	Douglass Public Schools	\$ 34,488.00	1	746	\$ 7,040.46	\$ 2,376.98	\$ 921.18	\$ 1,639.26	64.4	11.58	\$ 50,096.00	96.10	0.60	91.46	84.36
D0337	Royal Valley	\$ 27,765.00	1	953	\$ 6,971.26	\$ 2,357.98	\$ 2,256.56	\$ -	79	12.06	\$ 52,428.00	82.90	2.30	95.41	81.22
D0436	Carney Valley	\$ 36,504.00	1	890	\$ 6,537.19	\$ 1,249.11	\$ 1,108.21	\$ -	66.5	13.38	\$ 51,489.00	87.80	0.00	92.39	88.95
D0505	Chetopa-St. Paul	\$ 29,107.00	1	488	\$ 7,966.85	\$ 2,903.84	\$ 2,240.75	\$ 1,430.91	58.1	8.40	\$ 45,256.00	84.90	1.60	89.83	80.41
D0394	Rose Hill Public Schools	\$ 33,436.00	1	1793	\$ 5,450.88	\$ 1,770.00	\$ 1,997.07	\$ 2,023.46	117	15.32	\$ 54,311.00	87.20	1.50	90.43	88.17
D0263	Mulvane	\$ 33,270.00	1	1905	\$ 5,279.09	\$ 1,771.20	\$ 931.60	\$ 1,483.08	161.6	11.79	\$ 48,237.00	94.40	0.00	93.73	89.44
D0461	Neodesha	\$ 39,356.00	2	736	\$ 6,972.58	\$ 1,979.82	\$ 1,355.21	\$ 826.96	65	11.32	\$ 50,388.00	88.30	0.00	84.02	90.59
D0261	Haysville	\$ 26,266.00	1	5267	\$ 5,787.20	\$ 1,896.79	\$ 993.50	\$ 1,375.33	412.5	12.77	\$ 53,518.00	81.70	1.30	88.60	84.98
D0506	Labette County	\$ 30,222.00	1	1676	\$ 6,216.55	\$ 2,051.65	\$ 1,333.90	\$ 510.76	110.1	15.22	\$ 49,712.00	93.00	0.90	92.53	91.20
D0246	Northeast	\$ 29,777.00	1	569	\$ 7,812.75	\$ 2,394.55	\$ 1,268.73	\$ 1,476.19	62	9.18	\$ 50,202.00	69.40	0.80	86.99	76.98
D0470	Arkansas City	\$ 30,410.00	1	2765	\$ 6,364.42	\$ 1,885.47	\$ 644.83	\$ 1,440.04	224.5	12.32	\$ 49,511.00	75.20	2.60	89.87	87.99
D0447	Cherryvale	\$ 23,865.00	1	1000	\$ 6,397.46	\$ 1,500.57	\$ 1,531.61	\$ 536.16	70	14.29	\$ 51,463.00	49.10	1.10	89.53	88.24
D0249	Frontenac Public Schools	\$ 27,858.00	1	900	\$ 6,388.93	\$ 1,946.38	\$ 1,343.79	\$ 904.84	71.3	12.62	\$ 54,840.00	93.80	0.00	86.34	85.22
D0439	Sedgwick Public Schools	\$ 27,780.00	1	557	\$ 6,932.33	\$ 1,043.92	\$ 4,121.56	\$ 1,029.24	42	13.26	\$ 49,723.00	78.40	2.50	97.12	95.16
D0257	Iola	\$ 40,107.00	2	1343	\$ 6,872.04	\$ 2,315.55	\$ 694.01	\$ 1,068.86	116	11.58	\$ 48,077.00	81.60	1.90	86.28	81.27
D0508	Baxter Springs	\$ 25,625.00	1	1042	\$ 6,863.70	\$ 1,763.86	\$ 1,866.55	\$ 1.26	74.5	13.99	\$ 51,147.00	77.10	1.00	87.63	82.49
D0504	Oswego	\$ 22,918.00	1	505	\$ 7,302.60	\$ 2,334.68	\$ 2,770.09	\$ 889.86	46	10.98	\$ 49,691.00	82.80	0.00	90.18	86.82
D0268	Cheney	\$ 37,941.00	2	808	\$ 6,489.87	\$ 2,166.71	\$ 1,345.72	\$ 1,556.93	66.4	12.17	\$ 50,999.00	90.80	0.70	93.96	92.98
D0413	Chanute Public Schools	\$ 32,633.00	1	1951	\$ 6,269.02	\$ 2,044.09	\$ 2,987.52	\$ 1,263.88	137.2	14.22	\$ 53,291.00	85.20	0.90	86.88	83.78
D0344	Pleasanton	\$ 40,243.00	2	347	\$ 9,111.48	\$ 1,877.78	\$ 2,201.92	\$ -	52.5	6.61	\$ 46,206.00	92.00	0.00	85.92	87.14
D0338	Valley Falls	\$ 37,460.00	2	417	\$ 7,766.03	\$ 2,382.15	\$ 2,369.36	\$ 971.91	36	11.58	\$ 45,120.00	88.60	1.40	91.49	96.08
D0429	Troy Public Schools	\$ 51,121.00	4	367	\$ 8,289.43	\$ 2,240.18	\$ 1,725.31	\$ -	37.7	9.73	\$ 46,189.00	100.00	0.00	87.84	72.62
D0430	South Brown County	\$ 35,910.00	1	603	\$ 8,577.17	\$ 3,048.65	\$ 2,398.68	\$ 1,803.68	62.2	9.69	\$ 50,257.00	74.50	1.30	87.60	87.80
D0235	Uniontown	\$ 28,626.00	1	476	\$ 7,760.69	\$ 1,568.33	\$ 1,263.24	\$ 541.91	45	10.58	\$ 47,990.00	94.70	0.40	91.00	96.00
D0434	Santa Fe Trail	\$ 43,180.00	3	1102	\$ 6,978.03	\$ 2,430.61	\$ 819.55	\$ 854.37	86	12.81	\$ 49,045.00	90.20	0.90	92.56	88.31

USD	USD Name	Change in AVPP 02-11	Change in Decile	Change in Enrollment	Change in General Fund per pupil	Change in Supplemental General Fund per pupil	Change in Capital Outlay per pupil	Change in Bond and Interest per pupil	Change in Certified Staff	Change in Pupils Per Certified Staff	Change in Average Teacher Salaries	Change in Graduation Rate %	Change in Dropout Rates %	Change in KRA 5,8,HS	Change in KMA Grades 4,7,HS
D0499	Galena	\$ 3,618.00	0	44	\$ 1,002.44	\$ 1,381.21	\$ 756.43	\$ (146.95)	0.8	\$ 13,998.00	-17.07	-1.70	41,248	43,5246	
D0475	Geary County Schools	\$ 8,514.00	0	1548	\$ 1,303.65	\$ 790.38	\$ 589.80	\$ 463.08	147.9	\$ 7,473.00	-3.26	-0.18	22,615	27,4705	
D0357	Belle Plaine	\$ 12,878.00	0	-217	\$ 2,111.17	\$ 1,666.63	\$ 1,026.83	\$ 621.69	-7	\$ 7,852.00	-2.08	-0.84	24,166	34,9137	
D0396	Douglas Public Schools	\$ 14,007.00	0	-148	\$ 1,382.92	\$ 1,849.85	\$ 147.44	\$ 739.44	-3.8	\$ 8,088.00	-1.52	-1.36	30.38	21,0832	
D0337	Royal Valley	\$ 6,888.00	0	53	\$ 1,107.79	\$ 1,158.33	\$ 1,922.58	\$ -	6	\$ 8,329.00	-0.27	-1.17	34,399	28,5613	
D0436	Caney Valley	\$ 14,879.00	0	-75	\$ 1,054.45	\$ 698.67	\$ 690.31	\$ -	-2.5	\$ 9,742.00	10.15	-2.90	34,296	47,7193	
D0505	Chetopa-St. Paul	\$ 7,177.00	0	177	\$ 1,386.83	\$ 2,034.80	\$ 229.65	\$ 1,430.91	27.4	\$ 5,622.00	-1.73	1.60	25,831	27,4712	
D0394	Rose Hill Public Schools	\$ 11,410.00	0	-48	\$ 1,032.51	\$ 737.36	\$ 1,328.69	\$ 1,381.51	-3.1	\$ 12,275.00	-12.02	0.62	31,056	27,8067	
D0263	Mulvane	\$ 11,010.00	0	-75	\$ 772.52	\$ 989.71	\$ 132.88	\$ 763.82	15.9	\$ 10,180.00	-1.80	-0.62	29,415	36,7943	
D0461	Neodesha	\$ 17,064.00	1	-123	\$ 1,490.13	\$ 1,070.28	\$ 62.68	\$ 362.26	-6	\$ 10,631.00	-0.78	-3.31	39,642	55,5097	
D0261	Haysville	\$ 3,577.00	0	765	\$ 1,025.21	\$ 660.79	\$ 557.74	\$ 712.54	74.2	\$ 12,435.00	3.57	-3.35	30,742	38,2112	
D0506	Labbette County	\$ 7,507.00	0	-118	\$ 1,523.34	\$ 947.17	\$ 906.90	\$ 510.76	-17.2	\$ 9,908.00	1.13	0.25	22,651	31,0058	
D0246	Northeast	\$ 7,043.00	0	-4	\$ 1,808.33	\$ 1,738.15	\$ 728.36	\$ 1,444.45	16	\$ 10,254.00	-5.60	-0.29	53,659	24,918	
D0470	Arkansas City	\$ 7,666.00	0	-277	\$ 1,966.07	\$ 1,106.74	\$ 490.84	\$ 896.76	9.5	\$ 10,088.00	-0.25	-0.88	34,092	41,4613	
D0447	Cherryvale	\$ 1,069.00	0	390	\$ 79.37	\$ 529.30	\$ 755.78	\$ (112.80)	12.5	\$ 13,605.00	-38.40	-1.53	33,197	45,8742	
D0249	Frontenac Public Schools	\$ 4,936.00	0	134	\$ 964.82	\$ 1,946.38	\$ 762.90	\$ 130.29	14.1	\$ 18,257.00	-0.77	-2.24	40,289	34,3445	
D0439	Sedgwick Public Schools	\$ 4,331.00	0	56	\$ 956.07	\$ 754.35	\$ 1,522.06	\$ 116.85	3.5	\$ 9,514.00	-16.19	1.17	33.63	36,9795	
D0257	Iola	\$ 15,928.00	1	-257	\$ 2,119.02	\$ 1,198.59	\$ 383.37	\$ (607.50)	-14	\$ 10,823.00	-0.22	-0.17	27,833	30,9819	
D0508	Baxter Springs	\$ 1,377.00	0	143	\$ 1,428.36	\$ 1,101.29	\$ 1,413.31	\$ 1.26	1.5	\$ 12,814.00	-10.83	-0.50	25,192	38,4641	
D0504	Oswego	\$ (1,717.00)	0	-16	\$ 1,183.93	\$ 1,417.62	\$ 1,899.48	\$ 125.67	-1.5	\$ 10,662.00	-2.91	-1.38	27,467	24,3217	
D0268	Cheney	\$ 13,155.00	1	8	\$ 855.76	\$ 1,200.35	\$ 284.37	\$ 495.00	-4.1	\$ 9,085.00	-0.58	-0.59	30,272	29,6317	
D0413	Chanute Public Schools	\$ 7,576.00	0	-33	\$ 2,042.81	\$ 980.44	\$ 2,151.55	\$ 828.23	-5.8	\$ 13,495.00	0.42	-0.76	25.58	33,9928	
D0344	Pleasanton	\$ 15,012.00	1	-68	\$ 2,739.39	\$ 1,324.35	\$ (682.39)	\$ -	13	\$ 7,944.00	-3.90	-5.46	30,775	32,5974	
D0338	Valley Falls	\$ 12,222.00	1	-33	\$ 1,488.99	\$ 1,936.49	\$ 580.87	\$ 971.91	-3	\$ 8,018.00	-2.89	-1.03	26,566	51,524	
D0429	Troy Public Schools	\$ 25,862.00	3	-32	\$ 1,889.02	\$ 1,679.54	\$ 256.10	\$ -	-5.9	\$ 14,349.00	8.82	-2.44	27,078	3,93218	
D0430	South Brown County	\$ 10,553.00	0	-104	\$ 2,404.70	\$ 2,101.70	\$ 1,837.99	\$ 886.53	-3.6	\$ 10,387.00	-19.50	0.28	30,909	24,7176	
D0235	Uniontown	\$ 2,632.00	0	-25	\$ 1,274.38	\$ 1,331.34	\$ 655.55	\$ 62.10	-1.6	\$ 9,688.00	-0.17	-1.75	21,303	36,678	
D0434	Santa Fe Trail	\$ 17,045.00	2	-243	\$ 1,881.21	\$ 1,226.30	\$ 696.99	\$ 174.55	-21	\$ 10,026.00	3.31	-0.71	29,094	33,2033	

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D0410	Durham-Hillsboro-Lehigh	\$ 37,655.00	5	718	\$ 5,899.86	\$ 1,329.97	\$ 532.40	\$ 449.07	59.3	12.1	\$ 39,030.00	98.36	0.00	76.27	76.51
D0335	Phillipsburg	\$ 37,694.00	5	662	\$ 5,957.70	\$ 1,205.80	\$ 827.86	\$ 627.70	68.2	9.7	\$ 39,736.00	95.45	0.31	62.99	54.07
D0398	Peabody-Burns	\$ 37,929.00	5	465	\$ 6,300.17	\$ 456.55	\$ 1,283.54	\$ 1,330.18	43	10.8	\$ 35,267.00	92.50	2.07	57.45	58.56
D0281	Graham County	\$ 38,088.00	5	477	\$ 6,534.80	\$ 480.73	\$ 1,647.27	\$ -	46	10.4	\$ 37,771.00	97.73	0.43	60.36	58.51
D0272	Waconda	\$ 38,262.00	5	518	\$ 6,485.78	\$ 924.49	\$ 1,260.65	\$ -	49.7	10.4	\$ 38,005.00	93.18	1.50	50.77	69.77
D0267	Renwick	\$ 38,481.00	5	1991	\$ 4,511.45	\$ 1,137.69	\$ 472.64	\$ 1,499.04	143.6	13.9	\$ 39,791.00	96.88	0.12	70.65	71.01
D0481	Rural Vista	\$ 38,677.00	5	432	\$ 6,775.55	\$ 466.84	\$ 1,118.15	\$ 1,086.87	47.5	9.1	\$ 32,911.00	96.55	0.47	57.43	46.88
D0409	Atchison Public Schools	\$ 38,862.00	5	1684	\$ 5,299.85	\$ 795.01	\$ 469.47	\$ 865.05	155.9	10.8	\$ 38,879.00	78.68	2.44	50.44	45.95
D0289	Wellsville	\$ 39,273.00	5	773	\$ 5,736.19	\$ 994.30	\$ 1,872.47	\$ 1,734.87	67	11.5	\$ 42,802.00	94.34	0.58	55.00	55.62
D0308	Hutchinson Public Schools	\$ 39,319.00	5	4823	\$ 4,765.82	\$ 1,087.68	\$ 333.07	\$ 837.35	433.7	11.1	\$ 37,075.00	75.77	3.82	52.69	50.05
D0473	Chapman	\$ 39,347.00	5	1107	\$ 5,883.75	\$ 711.02	\$ 1,227.40	\$ 243.50	92.3	12.0	\$ 41,813.00	90.72	0.99	60.47	52.22
D0376	Sterling	\$ 39,377.00	5	518	\$ 6,289.18	\$ 1,042.75	\$ 341.14	\$ -	48.7	10.6	\$ 38,996.00	94.87	1.19	58.88	60.63
D0431	Hoisington	\$ 39,377.00	5	655	\$ 6,339.82	\$ 772.60	\$ 5,244.38	\$ 1,645.03	65.8	10.0	\$ 40,922.00	76.06	1.58	61.16	48.10
D0495	Fl Lamed	\$ 39,396.00	5	1018	\$ 7,057.49	\$ 1,501.99	\$ 585.92	\$ 921.15	117.5	8.7	\$ 38,880.00	78.65	1.48	61.94	46.18
D0239	North Ottawa County	\$ 39,499.00	5	689	\$ 6,022.13	\$ 629.44	\$ 604.77	\$ -	56.4	12.2	\$ 34,964.00	98.39	0.60	65.33	48.89
D0389	Eureka	\$ 39,750.00	5	747	\$ 6,778.41	\$ 713.78	\$ 310.30	\$ 1,109.14	75.7	9.9	\$ 41,372.00	100.00	0.82	66.87	52.33
D0450	Shawnee Heights	\$ 39,800.00	5	3366	\$ 4,943.71	\$ 1,019.94	\$ 519.51	\$ 629.15	269	12.5	\$ 41,657.00	91.73	0.42	68.15	65.59
D0285	Cedar Vale	\$ 40,007.00	5	207	\$ 7,766.61	\$ -	\$ 2,038.01	\$ -	22	9.4	\$ 38,341.00	100.00	1.77	39.02	56.86
D0400	Smoky Valley	\$ 40,729.00	5	1031	\$ 5,435.33	\$ 678.21	\$ 1,677.15	\$ 1,389.32	79	13.1	\$ 38,510.00	95.88	0.96	65.64	62.71
D0252	Southern Lyon County	\$ 40,788.00	5	628	\$ 6,434.81	\$ 280.21	\$ 1,951.31	\$ 1,505.10	57.7	10.9	\$ 35,344.00	98.28	0.28	63.52	60.92
D0349	Stafford	\$ 40,949.00	5	342	\$ 7,045.59	\$ 1,127.93	\$ 1,215.25	\$ 1,890.27	33	10.4	\$ 37,242.00	85.71	2.48	53.33	43.06
D0445	Coffeyville	\$ 41,156.00	5	2107	\$ 4,599.00	\$ 979.97	\$ 1,176.79	\$ 21.13	152.5	13.8	\$ 41,222.00	80.77	1.83	47.38	37.73
D0311	Pretty Prairie	\$ 41,339.00	5	336	\$ 6,387.89	\$ 1,030.96	\$ 1,430.75	\$ 130.06	32.8	10.2	\$ 40,395.00	93.55	1.16	76.00	68.06
D0385	Andover	\$ 41,510.00	5	3095	\$ 4,692.71	\$ 1,163.77	\$ 293.64	\$ 1,709.12	228.3	13.6	\$ 42,819.00	93.31	1.22	72.68	70.99
D0493	Columbus	\$ 41,595.00	5	1373	\$ 5,220.85	\$ 910.66	\$ 726.03	\$ 413.99	115.7	11.9	\$ 37,650.00	77.57	4.25	55.48	59.38
D0366	Woodson	\$ 41,703.00	5	591	\$ 6,143.55	\$ 546.78	\$ 406.38	\$ 11.57	47	12.6	\$ 36,055.00	95.24	0.57	55.48	55.24
D0230	Spring Hill	\$ 41,770.00	5	1560	\$ 5,115.04	\$ 1,338.14	\$ 1,639.38	\$ 1,465.69	131.6	11.9	\$ 41,625.00	91.18	0.73	68.37	57.06
D0386	Madison-Virgil	\$ 41,772.00	5	302	\$ 6,543.30	\$ 664.08	\$ 1,475.28	\$ 206.82	31.4	9.6	\$ 31,694.00	93.33	0.69	58.46	64.71

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D0410	Durham-Hillsboro-Lehigh	\$ 57,454.00	5	599	\$ 7,392.88	\$ 2,573.26	\$ 1,593.29	\$ 1,109.89	48.8	12.27	\$ 51,496.00	82.80	0.30	90.91	95.83
D0335	Phillipsburg	\$ 44,217.00	3	635	\$ 7,508.71	\$ 2,588.30	\$ 1,357.53	\$ 268.95	57	11.14	\$ 46,496.00	96.20	0.70	90.44	91.89
D0398	Peabody-Burns	\$ 71,461.00	7	318	\$ 8,550.32	\$ 3,102.29	\$ 1,494.09	\$ 2,476.79	32.6	9.75	\$ 46,794.00	87.50	1.20	88.64	78.48
D0281	Graham County	\$ 131,760.00	9	401	\$ 7,056.59	\$ 2,539.04	\$ 5,256.78	\$ -	33	12.15	\$ 55,441.00	94.40	0.00	94.05	90.28
D0272	Waconda	\$ 57,864.00	5	409	\$ 7,892.44	\$ 2,029.92	\$ 1,994.93	\$ -	42.7	9.58	\$ 49,036.00	90.90	0.00	95.40	94.94
D0267	Renwick	\$ 48,602.00	4	1985	\$ 5,494.02	\$ 1,920.29	\$ 735.41	\$ 2,628.36	154	12.89	\$ 46,319.00	100.00	0.00	95.88	95.37
D0481	Rural Vista	\$ 66,494.00	6	383	\$ 8,203.90	\$ 2,601.02	\$ 2,019.99	\$ 2,285.28	46	8.33	\$ 39,830.00	92.10	0.50	94.44	90.91
D0409	Atchison Public Schools	\$ 45,443.00	4	1737	\$ 6,422.31	\$ 2,116.89	\$ 1,474.86	\$ 1,940.75	159.7	10.88	\$ 49,622.00	73.50	2.70	86.12	77.42
D0289	Wellsville	\$ 55,936.00	5	859	\$ 6,539.46	\$ 2,304.25	\$ 1,105.37	\$ 2,180.12	73	11.77	\$ 55,960.00	92.10	2.10	92.19	95.65
D0308	Hutchinson Public Schools	\$ 41,308.00	2	4917	\$ 6,093.10	\$ 1,834.17	\$ 1,197.37	\$ 1,811.02	436.2	11.27	\$ 50,596.00	80.60	1.60	85.14	79.98
D0473	Chapman	\$ 68,252.00	7	969	\$ 6,928.91	\$ 2,457.37	\$ 8,848.38	\$ 869.40	94.5	10.25	\$ 46,623.00	90.50	0.00	96.64	94.64
D0376	Sterling	\$ 41,507.00	2	549	\$ 7,701.09	\$ 2,202.58	\$ 327.10	\$ 2,454.12	49.3	11.14	\$ 53,220.00	97.70	0.00	92.09	86.72
D0431	Hosington	\$ 57,995.00	5	687	\$ 6,952.13	\$ 2,027.59	\$ 1,018.01	\$ 3,056.78	54.7	12.56	\$ 46,308.00	89.80	0.30	87.50	87.67
D0495	Fl Lamed	\$ 48,696.00	4	950	\$ 7,133.34	\$ 2,467.11	\$ 1,758.34	\$ 1,398.75	107.4	8.85	\$ 45,579.00	78.00	0.80	79.51	76.88
D0239	North Ottawa County	\$ 51,585.00	4	627	\$ 7,391.14	\$ 2,483.09	\$ 1,960.25	\$ 1,172.48	52	12.06	\$ 50,642.00	92.50	0.30	91.07	88.96
D0389	Eureka	\$ 44,113.00	3	671	\$ 7,396.90	\$ 2,379.35	\$ 2,111.77	\$ 2,206.01	65.8	10.20	\$ 48,493.00	77.50	0.00	94.48	87.22
D0450	Shawnee Heights	\$ 51,481.00	4	3551	\$ 5,572.65	\$ 1,960.81	\$ 1,401.87	\$ 1,075.97	277.5	12.80	\$ 53,383.00	90.10	1.40	85.34	80.14
D0285	Cedar Vale	\$ 49,643.00	4	142	\$ 9,705.04	\$ 2,266.75	\$ 866.20	\$ -	17	8.35	\$ 41,122.00	100.00	4.80	95.24	80.47
D0400	Snooky Valley	\$ 56,002.00	5	1052	\$ 6,416.02	\$ 2,131.04	\$ 1,652.34	\$ 2,481.41	79.2	13.28	\$ 47,473.00	73.80	2.20	89.14	88.05
D0252	Southern Lyon County	\$ 63,847.00	6	544	\$ 7,225.06	\$ 2,331.71	\$ 1,880.94	\$ 2,716.87	47	11.57	\$ 48,608.00	92.00	0.00	87.88	77.27
D0349	Starford	\$ 62,112.00	6	280	\$ 9,660.74	\$ 2,801.92	\$ 4,237.54	\$ 3,124.96	27	10.37	\$ 47,214.00	78.30	1.80	72.34	75.00
D0445	Coffeyville	\$ 113,323.00	9	1930	\$ 6,256.01	\$ 2,747.63	\$ 1,222.49	\$ 1,339.42	141	13.69	\$ 53,491.00	83.60	2.30	79.67	71.03
D0311	Pretty Prairie	\$ 55,677.00	5	281	\$ 7,650.32	\$ 2,558.42	\$ 1,229.34	\$ 1,165.16	25.8	10.89	\$ 53,757.00	95.00	0.00	94.12	88.89
D0385	Andover	\$ 54,782.00	6	5153	\$ 5,010.49	\$ 1,665.15	\$ 709.84	\$ 2,656.35	328.7	15.68	\$ 53,360.00	94.60	0.30	96.74	91.26
D0493	Columbus	\$ 53,909.00	4	1074	\$ 7,277.68	\$ 2,576.40	\$ 1,368.39	\$ 223.61	87.5	12.27	\$ 54,402.00	87.20	1.70	88.11	84.25
D0366	Woodson	\$ 55,697.00	5	460	\$ 7,792.79	\$ 2,340.13	\$ 554.18	\$ -	41	11.22	\$ 49,040.00	87.50	0.60	98.90	97.00
D0230	Spring Hill	\$ 38,479.00	2	3608	\$ 4,687.52	\$ 1,678.20	\$ 225.32	\$ 2,681.45	173.2	20.83	\$ 53,957.00	43.00	5.30	91.77	87.17
D0386	Madison-Virgil	\$ 55,350.00	5	253	\$ 8,141.90	\$ 2,653.38	\$ 1,428.15	\$ -	31.9	7.93	\$ 43,986.00	100.00	0.80	87.72	87.50

USD	USD Name	Change in AVPP 02-11	Change in Decile	Change in Enrollment	Change in General Fund per pupil	Change in Supplemental General Fund per pupil	Change in Capital Outlay per pupil	Change in Bond and Interest per pupil	Change in Certified Staff	Change in Pupils Per Certified Staff	Change in Average Teacher Salaries	Change in Graduation Rate %	Change in Dropout Rates %	Change in KRA 5,8,HS	Change in KMA Grades 4,7,HS
D0410	Durham-Hillsboro-Lehigh	\$ 19,799.00	0	-119	\$ 1,493.02	\$ 1,243.30	\$ 1,060.88	\$ 660.81	-10.5	0.17	\$ 12,466.00	-15.56	0.30	14,638	19,327.3
D0325	Phillipsburg	\$ 6,523.00	-2	-27	\$ 1,551.01	\$ 1,382.50	\$ 529.67	\$ (358.75)	-11.2	1.43	\$ 6,760.00	0.75	0.39	27,454	37,822.1
D0398	Peabody-Burns	\$ 33,532.00	2	-147	\$ 2,250.15	\$ 2,645.73	\$ 210.55	\$ 1,146.61	-10.4	-1.06	\$ 11,527.00	-5.00	-0.87	31.19	19,922.5
D0281	Graham County	\$ 93,672.00	4	-76	\$ 521.79	\$ 2,058.31	\$ 3,609.51	\$ -	-13	1.78	\$ 17,670.00	-3.33	-0.43	33,687	31,767.1
D0272	Waconda	\$ 19,602.00	0	-109	\$ 1,406.66	\$ 1,105.42	\$ 734.27	\$ -	-7	-0.84	\$ 11,031.00	-2.28	-1.50	44,633	25,169.3
D0267	Renwick	\$ 10,121.00	-1	-6	\$ 982.56	\$ 782.60	\$ 262.77	\$ 1,129.32	10.4	-0.98	\$ 6,528.00	3.12	-0.12	25,228	24,353.9
D0481	Rural Vista	\$ 27,817.00	1	-49	\$ 1,428.35	\$ 2,134.18	\$ 901.84	\$ 1,198.41	-1.5	-0.77	\$ 6,919.00	-4.45	0.03	37,019	44,034.1
D0409	Aitchison Public Schools	\$ 6,581.00	-1	53	\$ 1,122.46	\$ 1,321.89	\$ 1,005.39	\$ 1,075.70	3.8	0.07	\$ 10,743.00	-5.18	0.26	35,679	31,466.4
D0289	Wellsville	\$ 16,663.00	0	86	\$ 803.27	\$ 1,309.95	\$ (767.10)	\$ 445.26	6	0.23	\$ 13,158.00	-2.24	1.52	37,188	40,034.2
D0308	Hutchinson Public Schools	\$ 1,990.00	-3	94	\$ 1,327.28	\$ 746.50	\$ 874.30	\$ 973.68	2.5	0.15	\$ 13,521.00	4.83	-2.22	32,455	29,932.5
D0473	Chapman	\$ 28,905.00	2	-138	\$ 1,045.16	\$ 1,746.34	\$ 7,620.98	\$ 625.90	2.2	-1.74	\$ 4,810.00	-0.22	-0.99	36,174	42,420.6
D0376	Sterling	\$ 2,130.00	-3	31	\$ 1,411.91	\$ 1,159.82	\$ (14.04)	\$ 2,454.12	0.6	0.50	\$ 14,224.00	2.83	-1.19	33,208	26,088.8
D0431	Hosington	\$ 18,618.00	0	32	\$ 612.31	\$ 1,254.99	\$ (4,226.37)	\$ 1,411.76	-11.1	2.61	\$ 5,386.00	13.74	-1.28	26,343	39.57
D0495	Fl Larned	\$ 9,300.00	-1	-68	\$ 75.85	\$ 965.12	\$ 1,172.42	\$ 477.60	-10.1	0.18	\$ 6,699.00	-0.65	-0.68	17,569	30,697
D0239	North Ottawa County	\$ 12,086.00	-1	-62	\$ 1,369.01	\$ 1,853.65	\$ 1,355.48	\$ 1,172.48	-4.4	-0.16	\$ 15,678.00	-5.89	-0.30	25,738	40,072.2
D0389	Eureka	\$ 4,363.00	-2	-76	\$ 618.49	\$ 1,665.57	\$ 1,801.48	\$ 1,096.87	-9.9	0.33	\$ 7,121.00	-22.50	-0.82	27,615	34,892.5
D0450	Shawnee Heights	\$ 11,681.00	-1	185	\$ 628.94	\$ 940.87	\$ 882.35	\$ 446.82	8.5	0.28	\$ 11,726.00	-1.63	0.98	17,119	14,550.3
D0285	Cedar Vale	\$ 9,636.00	-1	-65	\$ 1,938.43	\$ 2,266.75	\$ (1,171.82)	\$ -	-5	-1.06	\$ 2,781.00	0.00	3.03	56,214	23,608.6
D0400	Smoky Valley	\$ 15,273.00	0	21	\$ 980.69	\$ 1,452.83	\$ (24.81)	\$ 1,092.09	0.2	0.23	\$ 8,963.00	-22.08	1.24	23,502	25,341.2
D0252	Southern Lyon County	\$ 23,059.00	1	-84	\$ 790.25	\$ 2,051.50	\$ (70.38)	\$ 1,211.77	-10.7	0.69	\$ 13,264.00	-6.28	-0.28	24,357	16,353.2
D0349	Stafford	\$ 21,163.00	1	-62	\$ 2,615.15	\$ 1,673.99	\$ 3,022.29	\$ 1,234.68	-6	0.01	\$ 9,972.00	-7.41	-0.68	19,007	31,944.4
D0445	Coffeyville	\$ 72,167.00	4	-177	\$ 1,657.01	\$ 1,767.66	\$ 1,045.70	\$ 1,318.29	-11.5	-0.13	\$ 12,269.00	2.83	0.47	32,294	33,303.4
D0311	Pretty Prairie	\$ 14,338.00	0	-55	\$ 1,262.43	\$ 1,527.47	\$ (201.41)	\$ 1,035.09	-7	0.65	\$ 13,362.00	1.45	-1.16	18,118	20,833.3
D0385	Andover	\$ 13,272.00	1	2058	\$ 317.78	\$ 501.38	\$ 416.20	\$ 947.23	100.4	2.12	\$ 10,541.00	2.29	-0.92	24,006	20,274.4
D0493	Columbus	\$ 12,314.00	-1	-299	\$ 2,056.83	\$ 1,665.74	\$ 642.35	\$ (190.38)	-28.2	0.41	\$ 16,752.00	9.63	-2.55	32,633	24,877
D0366	Woodson	\$ 13,994.00	0	-131	\$ 1,649.24	\$ 1,793.36	\$ 147.80	\$ (11.57)	-6	-1.35	\$ 12,985.00	-7.74	0.03	43,417	41,755.2
D0230	Spring Hill	\$ (3,291.00)	-3	2048	\$ (427.52)	\$ 340.05	\$ (1,414.06)	\$ 1,215.76	41.6	8.98	\$ 12,332.00	-48.18	4.57	23,395	30,107
D0386	Madison-Virgil	\$ 13,578.00	0	-49	\$ 1,598.60	\$ 1,989.30	\$ (47.14)	\$ (206.82)	0.5	-1.69	\$ 12,292.00	6.67	0.11	28,258	22,794.1

USD	USD Name	AVPP 2002	Decile 2002	2002 Enrollment	2002 General Fund per pupil	2002 Supplemental General Fund per pupil	2002 Capital Outlay per pupil	2002 Bond and Interest per pupil	2002 Certified Staff	2002 Pupils Per Certified Staff	2002 Average Teacher Salaries	2002 Graduation Rate	2002 Dropout Rates	2002 KRA 5,8,HS	2002 KMA Grades 4,7,HS
D0343	Perry Public Schools	\$ 42,172.00	6	1049	\$ 5,456.37	\$ 1,070.18	\$ 1,013.33	\$ 438.36	81.7	12.8	\$ 41,286.00	94.03	0.77	61.87	54.00
D0312	Haven Public Schools	\$ 42,323.00	6	1141	\$ 5,298.43	\$ 1,001.61	\$ 339.82	\$ 937.43	94.5	12.1	\$ 38,998.00	88.76	1.40	73.49	66.54
D0360	Caldwell	\$ 42,458.00	6	324	\$ 6,361.61	\$ 974.87	\$ 639.87	\$ 727.29	29.5	11.0	\$ 40,146.00	95.83	0.68	71.21	45.45
D0384	Blue Valley-Randolph	\$ 42,461.00	6	274	\$ 7,174.46	\$ 664.20	\$ 1,089.45	\$ 771.98	27.7	9.9	\$ 39,259.00	100.00	0.00	57.14	65.63
D0456	Marias Des Cygnes Valley	\$ 42,503.00	6	293	\$ 6,777.12	\$ 692.35	\$ 1,585.00	\$ -	29.3	10.0	\$ 34,239.00	87.50	0.66	44.07	28.57
D0382	Pratt	\$ 42,526.00	6	1203	\$ 5,357.84	\$ 994.47	\$ 522.30	\$ 367.16	101.2	11.9	\$ 40,230.00	91.35	1.63	64.49	54.89
D0460	Hesston	\$ 42,559.00	6	830	\$ 5,593.40	\$ 956.72	\$ 908.92	\$ 510.45	67.8	12.2	\$ 40,514.00	86.21	0.81	76.22	76.17
D0365	Garnett	\$ 42,561.00	6	1157	\$ 5,417.00	\$ 590.38	\$ 1,886.80	\$ 719.91	99.5	11.6	\$ 37,182.00	84.00	2.64	58.87	57.54
D0322	Onaga-Havensville-Wheaton	\$ 42,852.00	6	386	\$ 6,564.55	\$ 597.03	\$ 1,082.84	\$ 1,244.09	38	10.2	\$ 37,968.00	100.00	0.55	70.33	64.38
D0359	Argonia Public Schools	\$ 42,911.00	6	228	\$ 7,621.96	\$ 148.82	\$ 2,189.24	\$ 526.51	24.2	9.4	\$ 33,490.00	80.00	4.67	61.29	55.17
D0417	Morris County	\$ 43,160.00	6	990	\$ 5,779.20	\$ 630.58	\$ 1,033.07	\$ 139.76	85.5	11.6	\$ 38,222.00	94.62	0.96	60.00	46.06
D0271	Stockton	\$ 43,229.00	6	401	\$ 6,770.29	\$ 126.52	\$ 696.83	\$ 456.43	36	11.1	\$ 43,397.00	96.30	0.98	51.00	48.62
D0259	Wichita	\$ 43,292.00	6	48683	\$ 4,857.88	\$ 1,062.18	\$ 384.47	\$ 608.56	3703.4	13.1	\$ 43,946.00	63.37	6.17	53.25	42.11
D0501	Topeka Public Schools	\$ 43,292.00	6	14287	\$ 4,783.89	\$ 1,207.37	\$ 851.05	\$ 376.00	1343.8	10.6	\$ 41,836.00	71.14	3.43	51.91	40.60
D0368	Paola	\$ 43,724.00	6	2134	\$ 6,157.68	\$ 911.02	\$ 322.94	\$ 1,044.25	236.8	9.0	\$ 38,630.00	89.63	1.39	61.71	57.30
D0415	Hawatha	\$ 43,739.00	6	1069	\$ 5,372.02	\$ 662.12	\$ 700.66	\$ 730.47	86.1	12.4	\$ 40,225.00	84.52	2.43	58.26	52.28
D0313	Buhler	\$ 43,892.00	6	2288	\$ 4,559.29	\$ 873.78	\$ 378.83	\$ 885.68	161.5	14.2	\$ 39,679.00	88.83	1.74	69.10	67.20
D0426	Pike Valley	\$ 44,026.00	6	281	\$ 7,255.49	\$ 398.14	\$ 1,207.22	\$ -	32.5	8.6	\$ 39,989.00	100.00	0.68	71.43	70.18
D0227	Jethro	\$ 44,398.00	6	341	\$ 6,551.78	\$ 467.59	\$ 591.97	\$ 61.19	31	11.0	\$ 38,159.00	89.29	2.45	58.89	59.46
D0419	Canton-Galva	\$ 44,466.00	6	448	\$ 6,095.43	\$ 787.06	\$ 1,203.76	\$ 1,205.68	39.5	11.3	\$ 35,381.00	96.77	2.93	53.57	58.51
D0305	Salina	\$ 44,468.00	6	7633	\$ 5,187.69	\$ 1,290.18	\$ 607.66	\$ 1,449.11	724	10.5	\$ 42,076.00	82.21	1.98	62.06	53.11
D0407	Russell County	\$ 44,529.00	6	1080	\$ 5,829.24	\$ 783.82	\$ 1,377.71	\$ -	120.6	9.0	\$ 36,264.00	83.67	2.41	60.15	55.23
D0282	West Elk	\$ 44,540.00	6	475	\$ 8,486.30	\$ 484.82	\$ 833.79	\$ -	69.9	6.8	\$ 38,264.00	86.49	1.68	65.14	42.02
D0102	Cimarron-Ensign	\$ 44,618.00	6	678	\$ 5,754.19	\$ 322.18	\$ 1,298.01	\$ 1,605.20	53.5	12.7	\$ 36,897.00	97.37	0.33	59.86	50.00
D0377	Atchison Co Comm Schools	\$ 44,719.00	6	788	\$ 6,005.38	\$ 600.82	\$ 674.23	\$ 225.41	64.7	12.2	\$ 38,596.00	95.16	0.75	63.28	49.75
D0264	Clearwater	\$ 45,160.00	6	1230	\$ 5,076.94	\$ 801.25	\$ 875.79	\$ 108.83	94	13.1	\$ 42,167.00	93.96	0.70	59.01	57.04
D0298	Lincoln	\$ 46,007.00	6	427	\$ 6,229.16	\$ 617.09	\$ 803.00	\$ 1,362.97	36.8	11.6	\$ 35,520.00	88.24	1.55	65.09	61.63
D0479	Crest	\$ 46,098.00	6	247	\$ 7,776.04	\$ 430.41	\$ 1,688.19	\$ -	28	8.8	\$ 38,189.00	79.31	1.50	67.31	64.62

USD	USD Name	AVPP 2011	Decile 2011	2011 Enrollment	2011 General Fund per pupil	2011 Supplemental General Fund per pupil	2011 Capital Outlay per pupil	2011 Bond and Interest per pupil	2011 Certified Staff	2011 Pupils Per Certified Staff	2011 Average Teacher Salaries	2010 Graduation Rate	2010 Dropout Rates	2011 KRA 5,8,HS	2011 KMA Grades 4,7,HS
D0343	Perry Public Schools	\$ 59,326.00	6	969	\$ 7,144.72	\$ 2,397.34	\$ 1,537.86	\$ 1,294.43	75.1	12.90	\$ 50,295.00	86.50	0.40	89.39	90.67
D0312	Haven Public Schools	\$ 55,940.00	5	1086	\$ 6,464.14	\$ 2,299.01	\$ 388.80	\$ 1,069.15	94.4	11.50	\$ 49,145.00	80.60	0.80	92.95	84.19
D0360	Caldwell	\$ 57,066.00	5	256	\$ 8,427.64	\$ 2,902.50	\$ 4,128.93	\$ 2,835.72	21.9	11.69	\$ 51,223.00	89.50	0.90	92.00	88.46
D0384	Blue Valley-Randolph	\$ 76,601.00	7	227	\$ 9,012.87	\$ 3,029.33	\$ 1,328.08	\$ 1,542.95	23.7	9.58	\$ 45,405.00	90.00	0.00	94.34	87.50
D0456	Marais Des Cygnes Valley	\$ 58,489.00	5	269	\$ 8,878.01	\$ 1,729.27	\$ 3,067.43	\$ -	29.8	9.03	\$ 44,979.00	100.00	0.80	89.23	98.48
D0382	Pratt	\$ 75,378.00	8	1096	\$ 6,691.82	\$ 2,279.13	\$ 1,593.33	\$ 1,552.12	81.3	13.48	\$ 53,217.00	87.60	1.70	90.70	92.08
D0460	Hessston	\$ 44,149.00	3	852	\$ 6,353.87	\$ 2,116.56	\$ 948.35	\$ 2,208.59	66.4	12.83	\$ 48,116.00	94.20	0.50	98.39	93.85
D0365	Garnett	\$ 55,443.00	5	1131	\$ 6,717.27	\$ 2,123.77	\$ 899.46	\$ 1,072.63	99.6	11.36	\$ 49,526.00	90.00	1.40	86.72	77.78
D0322	Omaha-Havensville-Wheaton	\$ 57,370.00	5	321	\$ 7,764.39	\$ 2,498.18	\$ 2,381.60	\$ 2,048.96	29.2	10.99	\$ 46,363.00	96.80	1.20	90.48	82.35
D0359	Argonia Public Schools	\$ 71,845.00	7	179	\$ 9,560.15	\$ 2,128.12	\$ 2,696.39	\$ -	23.7	7.55	\$ 42,364.00	100.00	0.00	91.89	87.76
D0417	Morris County	\$ 73,217.00	7	775	\$ 6,900.85	\$ 2,409.21	\$ 1,098.47	\$ 1,180.07	72	10.76	\$ 50,440.00	98.40	0.00	89.06	90.00
D0271	Stockton	\$ 92,889.00	8	293	\$ 8,159.72	\$ 2,761.37	\$ 3,167.32	\$ 1,423.80	31.1	9.42	\$ 46,352.00	91.70	0.00	83.56	79.41
D0259	Wichita	\$ 56,805.00	5	49779	\$ 6,391.87	\$ 2,040.49	\$ 1,192.51	\$ 1,418.44	4253	11.70	\$ 57,963.00	63.10	2.10	76.95	68.24
D0501	Topoka Public Schools	\$ 45,308.00	3	14194	\$ 6,346.82	\$ 2,187.90	\$ 1,220.50	\$ 703.60	1332.9	10.65	\$ 51,865.00	67.30	2.90	74.49	70.34
D0368	Paola	\$ 64,815.00	6	2083	\$ 5,551.76	\$ 1,948.60	\$ 1,118.81	\$ 2,377.71	243.1	8.57	\$ 53,306.00	89.50	1.50	92.36	92.42
D0415	Hiawatha	\$ 91,655.00	8	892	\$ 6,861.06	\$ 2,490.08	\$ 1,828.83	\$ 1,430.41	81.5	10.94	\$ 48,270.00	87.10	0.50	94.29	94.82
D0313	Buhler	\$ 58,451.00	5	2276	\$ 5,716.56	\$ 1,977.41	\$ 630.86	\$ 1,246.75	176.9	12.87	\$ 49,152.00	91.70	0.60	92.59	85.31
D0426	Pike Valley	\$ 51,831.00	4	251	\$ 8,653.74	\$ 2,482.55	\$ 2,547.69	\$ -	27.4	9.16	\$ 44,309.00	91.70	0.00	91.38	94.74
D0227	Jelmore	\$ 98,711.00	8	286	\$ 11,124.66	\$ 3,798.27	\$ 2,706.08	\$ 2,269.01	28.9	9.90	\$ 42,813.00	100.00	1.60	90.48	81.82
D0419	Canton-Galva	\$ 76,718.00	7	393	\$ 7,585.71	\$ 2,597.57	\$ 1,398.39	\$ 1,792.10	44.9	8.75	\$ 42,184.00	88.90	0.60	89.77	83.52
D0305	Salina	\$ 81,656.00	6	7346	\$ 5,911.33	\$ 2,019.36	\$ 1,725.51	\$ 1,866.13	725	10.13	\$ 52,108.00	79.00	2.00	89.13	81.97
D0407	Russell County	\$ 85,520.00	8	850	\$ 7,430.00	\$ 2,494.25	\$ 2,467.88	\$ -	93	9.14	\$ 46,586.00	81.30	1.10	88.68	88.00
D0282	West Elk	\$ 59,228.00	6	334	\$ 9,462.78	\$ 3,171.76	\$ 2,374.16	\$ -	47.9	6.97	\$ 50,025.00	88.90	1.30	92.65	86.08
D0102	Cimarron-Ensign	\$ 52,043.00	4	726	\$ 6,716.48	\$ 1,333.79	\$ 1,632.82	\$ 1,288.89	58.7	12.37	\$ 47,562.00	87.50	2.00	91.24	88.39
D0377	Atchison Co Comm Schools	\$ 60,611.00	6	662	\$ 8,075.26	\$ 2,888.29	\$ 1,520.76	\$ 134.15	54	12.26	\$ 51,463.00	83.30	0.00	89.17	94.08
D0264	Clearwater	\$ 45,523.00	3	1302	\$ 5,879.88	\$ 2,076.65	\$ 1,834.88	\$ 1,467.17	92.6	14.06	\$ 46,636.00	74.80	1.90	93.73	85.56
D0298	Lincoln	\$ 65,879.00	6	368	\$ 8,076.20	\$ 2,447.77	\$ 1,943.33	\$ 2,182.68	39	9.44	\$ 44,576.00	90.50	1.30	84.81	88.75
D0479	Crest	\$ 58,410.00	5	226	\$ 9,382.60	\$ 1,190.53	\$ 4,010.87	\$ -	24.8	9.11	\$ 47,369.00	100.00	1.70	95.83	93.18

USD	USD Name	Change in AVPP Q2-11	Change in Decile	Change in Enrollment	Change in General Fund per pupil	Change in Supplemental General Fund per pupil	Change in Capital Outlay per pupil	Change in Bond and Interest per pupil	Change in Certified Staff	Change in Pupils Per Certified Staff	Change in Average Teacher Salaries	Change in Graduation Rate %	Change in Dropout Rates %	Change in KRA 5,8,HS	Change in KMA Grades 4,7,HS
D0343	Perry Public Schools	\$ 17,154.00	0	-80	\$ 1,688.36	\$ 1,327.16	\$ 524.63	\$ 856.18	-6.6	0.06	\$ 9,009.00	-7.53	-0.37	27,526	36,667
D0312	Haven Public Schools	\$ 13,617.00	-1	-55	\$ 1,165.71	\$ 1,297.41	\$ 48.97	\$ 131.72	-0.1	-0.57	\$ 10,147.00	-8.16	-0.60	19,458	17,649
D0360	Caldwell	\$ 14,608.00	-1	-68	\$ 2,066.03	\$ 1,927.63	\$ 3,489.06	\$ 2,108.44	-7.6	0.71	\$ 11,077.00	-6.33	0.22	20,788	43,007
D0384	Blue Valley-Randolph	\$ 34,140.00	1	-47	\$ 1,838.42	\$ 2,365.13	\$ 238.63	\$ 770.97	-4	-0.31	\$ 6,146.00	-10.00	0.00	37,197	21,875
D0456	Marais Des Cygnes Valley	\$ 15,986.00	-1	-24	\$ 2,100.88	\$ 1,036.92	\$ 1,482.43	\$ -	0.5	-0.97	\$ 10,740.00	12.50	0.14	45,163	69,913
D0382	Pratt	\$ 32,852.00	2	-107	\$ 1,333.98	\$ 1,284.67	\$ 1,071.03	\$ 1,184.96	-19.9	1.59	\$ 12,987.00	-3.75	0.07	26,205	37,196
D0460	Hesston	\$ 1,590.00	-3	22	\$ 760.47	\$ 1,159.83	\$ 39.43	\$ 1,698.14	-1.4	0.59	\$ 7,602.00	7.99	-0.31	22,171	17,688
D0385	Garnett	\$ 12,882.00	-1	-26	\$ 1,300.27	\$ 1,533.39	\$ (987.34)	\$ 352.72	0.1	-0.27	\$ 12,344.00	6.00	-1.24	27,848	20,233
D0322	Onaga-Havensville-Wheaton	\$ 14,518.00	-1	-65	\$ 1,199.84	\$ 1,901.15	\$ 1,298.77	\$ 804.87	-8.8	0.84	\$ 8,395.00	-3.20	0.65	20,147	17,964
D0359	Argonia Public Schools	\$ 28,934.00	1	-49	\$ 1,938.19	\$ 1,979.30	\$ 507.15	\$ (526.51)	-0.5	-1.87	\$ 8,874.00	20.00	-4.67	30,602	32,582
D0417	Morris County	\$ 30,057.00	1	-215	\$ 1,121.65	\$ 1,778.62	\$ 65.40	\$ 1,040.31	-13.5	-0.82	\$ 12,218.00	3.78	-0.96	29,063	43,937
D0271	Stockton	\$ 49,660.00	2	-108	\$ 1,389.43	\$ 2,634.85	\$ 2,470.49	\$ 967.37	-4.9	-1.72	\$ 2,955.00	-4.60	-0.98	33,562	30,787
D0259	Wichita	\$ 13,513.00	-1	1096	\$ 1,533.99	\$ 978.31	\$ 808.04	\$ 809.88	549.6	-1.44	\$ 14,017.00	-0.27	-4.07	23,698	26,137
D0501	Topeka Public Schools	\$ 2,016.00	-3	-93	\$ 1,562.93	\$ 980.53	\$ 369.45	\$ 327.60	-10.9	0.02	\$ 10,029.00	-3.84	-0.53	22,158	29,742
D0368	Paola	\$ 21,091.00	0	-51	\$ (605.91)	\$ 1,037.58	\$ 795.87	\$ 1,333.46	6.3	-0.44	\$ 14,676.00	-0.13	0.11	30,654	35,128
D0415	Hiawatha	\$ 47,916.00	2	-177	\$ 1,489.04	\$ 1,827.95	\$ 1,128.17	\$ 699.93	-4.6	-1.47	\$ 8,045.00	2.58	-1.93	36,025	42,535
D0313	Buhler	\$ 14,559.00	-1	-12	\$ 1,157.27	\$ 1,103.64	\$ 252.03	\$ 361.07	15.4	-1.30	\$ 9,473.00	2.87	-1.14	23,484	18,161
D0426	Pike Valley	\$ 7,805.00	-2	-30	\$ 1,398.25	\$ 2,084.41	\$ 1,340.46	\$ -	-5.1	0.51	\$ 4,320.00	-8.30	-0.68	19,951	24,561
D0227	Jetmore	\$ 54,313.00	2	-55	\$ 4,572.88	\$ 3,330.68	\$ 2,114.12	\$ 2,207.82	-2.1	-1.10	\$ 4,654.00	10.71	-0.85	31,587	22,358
D0419	Canton-Galva	\$ 32,252.00	1	-55	\$ 1,490.28	\$ 1,810.51	\$ 194.64	\$ 586.43	5.4	-2.59	\$ 6,803.00	-7.87	-2.33	36,201	25,005
D0305	Selina	\$ 17,188.00	0	-287	\$ 723.64	\$ 729.18	\$ 1,117.85	\$ 417.02	1	-0.41	\$ 10,032.00	-3.21	0.02	27,079	28,855
D0407	Russell County	\$ 40,991.00	2	-230	\$ 1,600.76	\$ 1,710.43	\$ 730.17	\$ -	-27.6	0.18	\$ 10,322.00	-2.37	-1.31	28,526	32,769
D0282	West Elk	\$ 14,688.00	0	-141	\$ 976.49	\$ 2,686.94	\$ 1,540.38	\$ -	-22	0.18	\$ 11,761.00	2.41	-0.38	27,509	44,051
D0102	Cimarron-Ensign	\$ 7,425.00	-2	48	\$ 962.29	\$ 1,011.60	\$ 334.81	\$ (316.31)	5.2	-0.30	\$ 10,665.00	-9.87	1.67	31,377	38,387
D0377	Atchison Co Comm Schools	\$ 15,992.00	0	-126	\$ 2,069.89	\$ 2,287.47	\$ 846.52	\$ (91.25)	-10.7	0.08	\$ 12,867.00	-11.86	-0.75	25,895	44,323
D0284	Clearwater	\$ 363.00	-3	72	\$ 802.94	\$ 1,275.40	\$ 959.08	\$ 1,358.33	-1.4	0.98	\$ 4,469.00	-18.16	1.20	34,718	28,523
D0298	Lincoln	\$ 19,872.00	0	-59	\$ 1,847.04	\$ 1,830.68	\$ 1,140.32	\$ 819.70	2.2	-2.17	\$ 9,056.00	2.26	-0.25	19,716	27,122
D0479	Crest	\$ 12,312.00	-1	-21	\$ 1,606.57	\$ 760.12	\$ 2,322.68	\$ -	-3.2	0.29	\$ 9,180.00	20.69	0.20	28,526	28,564

USD	USD Name	AVPP 2002	Decile 2002	2002 Enrollment	2002 General Fund per pupil	2002 Supplemental General Fund per pupil	2002 Capital Outlay per pupil	2002 Bond and Interest per pupil	2002 Certified Staff	2002 Pupils Per Certified Staff	2002 Average Teacher Salaries	2002 Graduation Rate	2002 Dropout Rates	2002 KRA 5,8,HS	2002 KMA Grades 4,7,HS
D0511	Attica	\$ 80,252.00	10	118	\$ 9,445.22	\$ 1,495.57	\$ 5,775.87	\$ -	20.6	5.7	\$ 36,361.00	100.00	0.00	46.43	50.00
D0502	Lewis	\$ 84,402.00	10	179	\$ 7,914.39	\$ 361.54	\$ 2,674.79	\$ -	21.7	8.2	\$ 37,738.00	N/A	0.00	70.00	71.05
D0220	Ashland	\$ 86,635.00	10	258	\$ 7,194.55	\$ 1,256.19	\$ 644.02	\$ -	26.6	9.7	\$ 38,378.00	92.00	0.86	65.38	60.42
D0512	Shawnee Mission Pub Sch	\$ 91,104.00	10	30381	\$ 4,642.83	\$ 1,160.64	\$ 946.19	\$ 710.70	2377.2	12.8	\$ 48,921.00	91.57	1.40	73.33	71.17
D0351	Macksville	\$ 91,745.00	10	299	\$ 6,706.21	\$ 492.79	\$ 3,421.35	\$ -	32.4	9.2	\$ 36,579.00	90.00	1.34	57.14	54.41
D0229	Blue Valley	\$ 95,336.00	10	17876	\$ 5,087.59	\$ 1,310.53	\$ 459.22	\$ 2,867.92	1443.7	12.4	\$ 47,602.00	96.98	0.49	76.10	73.31
D0332	Cunningham	\$ 95,934.00	10	306	\$ 6,697.25	\$ 985.29	\$ 926.29	\$ -	34.7	8.8	\$ 38,117.00	100.00	0.00	74.67	65.22
D0476	Copeland	\$ 101,406.00	10	123	\$ 8,482.15	\$ 2,107.51	\$ 5,987.05	\$ -	16.7	7.4	\$ 35,624.00	N/A	0.00	80.65	95.83
D0103	Cheylin	\$ 102,515.00	10	186	\$ 8,104.34	\$ 970.11	\$ 2,615.78	\$ -	23.9	7.8	\$ 35,103.00	100.00	1.15	65.85	64.29
D0218	Elkhart	\$ 104,280.00	10	665	\$ 5,601.07	\$ 1,342.89	\$ 994.42	\$ 1,028.31	57	11.7	\$ 39,732.00	90.48	2.23	63.64	49.61
D0226	Maude	\$ 109,091.00	10	515	\$ 5,911.77	\$ 1,156.77	\$ 1,258.00	\$ -	42.9	12.0	\$ 38,181.00	90.32	0.49	64.36	55.14
D0200	Greely County Schools	\$ 110,132.00	10	328	\$ 6,367.97	\$ 655.97	\$ 1,432.67	\$ 1,038.44	34.5	9.5	\$ 38,380.00	96.15	1.27	63.41	62.12
D0494	Syracuse	\$ 110,387.00	10	543	\$ 6,191.19	\$ 1,127.83	\$ 1,436.66	\$ 2,335.75	49	11.1	\$ 38,372.00	94.12	0.80	41.32	42.15
D0300	Comanche County	\$ 122,253.00	10	321	\$ 6,948.57	\$ 1,742.30	\$ 1,257.25	\$ -	34.2	9.4	\$ 37,671.00	100.00	0.00	71.05	59.21
D0275	Triplains	\$ 130,651.00	10	97	\$ 9,334.38	\$ 2,180.66	\$ 1,951.54	\$ -	15.7	6.2	\$ 36,894.00	100.00	0.00	68.42	68.42
D0362	Prairie View	\$ 135,712.00	10	994	\$ 6,463.84	\$ 1,539.80	\$ 2,045.26	\$ 1,212.20	76.5	13.0	\$ 42,102.00	96.77	0.67	63.97	62.68
D0363	Holcomb	\$ 142,430.00	10	931	\$ 5,479.94	\$ 1,442.45	\$ 2,771.52	\$ 1,714.71	72.5	12.8	\$ 39,676.00	86.36	1.28	51.76	53.33
D0374	Sublette	\$ 156,376.00	10	494	\$ 6,381.99	\$ 678.32	\$ 978.54	\$ 1,063.87	44	11.2	\$ 38,688.00	97.50	0.46	61.86	45.19
D0214	Ulyses	\$ 162,502.00	10	1805	\$ 4,389.70	\$ 1,157.27	\$ 1,890.91	\$ 393.91	132	13.7	\$ 40,543.00	86.43	1.39	50.57	43.95
D0452	Stanton County	\$ 166,900.00	10	602	\$ 5,978.90	\$ 380.72	\$ 918.66	\$ -	48.4	12.4	\$ 37,480.00	100.00	0.00	54.72	55.96
D0216	Deerfield	\$ 185,996.00	10	360	\$ 6,479.03	\$ 1,538.70	\$ 2,224.76	\$ -	41	8.8	\$ 39,445.00	96.00	3.31	37.68	49.21
D0321	Kaw Valley	\$ 221,763.00	10	1132	\$ 6,037.93	\$ 1,791.53	\$ 1,581.45	\$ -	106.2	10.7	\$ 38,102.00	90.00	0.74	62.12	59.06
D0215	Lakin	\$ 229,080.00	10	758	\$ 5,749.09	\$ 1,256.70	\$ 1,194.79	\$ 1,838.04	61.6	12.3	\$ 45,190.00	92.31	1.03	50.56	41.38
D0210	Hugoton Public Schools	\$ 273,131.00	10	1040	\$ 5,401.18	\$ 1,108.96	\$ 1,511.02	\$ -	86.3	12.1	\$ 38,136.00	81.93	1.85	52.04	48.42
D0507	Salanta	\$ 297,264.00	10	443	\$ 6,999.70	\$ 879.53	\$ 1,363.88	\$ -	45	9.8	\$ 39,089.00	86.49	2.96	56.88	42.86
D0217	Rolla	\$ 303,757.00	10	250	\$ 7,671.20	\$ 1,892.12	\$ 8,303.35	\$ -	26.5	9.4	\$ 39,857.00	100.00	0.00	63.64	60.42
D0209	Moscow Public Schools	\$ 360,064.00	10	299	\$ 5,857.35	\$ 1,467.26	\$ 1,706.87	\$ -	25.7	11.6	\$ 39,655.00	93.75	1.20	60.00	52.50
D0244	Burlington	\$ 488,300.00	10	917	\$ 10,272.03	\$ 1,528.81	\$ 9,046.41	\$ -	89.7	10.2	\$ 44,840.00	95.83	0.45	61.61	58.50

USD	USD Name	AVPP 2011	Decile 2011	2011 Enrollment	2011 General Fund per pupil	2011 Supplemental General Fund per pupil	2011 Capital Outlay per pupil	2011 Bond and Interest per pupil	2011 Certified Staff	2011 Pupils Per Certified Staff	2011 Average Teacher Salaries	2010 Graduation Rate	2010 Dropout Rates	2011 KRA 5,8,HS	2011 KMA Grades 4,7,HS
D0511	Attica	\$ 93,537.00	8	155	\$ 8,773.17	\$ 2,899.30	\$ 3,203.61	\$ -	19.9	7.79	\$ 41,327.00	85.70	1.50	83.33	75.56
D0502	Lewis	\$ 146,470.00	10	105	\$ 10,474.34	\$ 3,363.93	\$ 6,431.87	\$ -	11.6	9.05	\$ 43,311.00	0.00	0.00	100.00	87.50
D0220	Ashland	\$ 142,244.00	9	219	\$ 8,434.89	\$ 2,673.48	\$ 1,135.27	\$ -	22	9.95	\$ 47,866.00	95.20	0.00	75.51	85.37
D0512	Shawnee Mission Pub Sch	\$ 110,129.00	9	27876	\$ 5,719.58	\$ 2,058.88	\$ 2,064.65	\$ 1,559.20	2195.4	12.70	\$ 66,434.00	88.10	1.30	91.55	90.53
D0351	Macksville	\$ 119,317.00	9	285	\$ 9,072.37	\$ 2,152.86	\$ 3,424.21	\$ -	36.5	7.81	\$ 47,663.00	91.30	0.00	93.06	96.00
D0229	Blue Valley	\$ 107,883.00	9	21435	\$ 5,946.76	\$ 2,204.94	\$ 1,601.17	\$ 3,677.80	1750.1	12.25	\$ 63,440.00	95.10	0.30	96.74	96.40
D0332	Cunningham	\$ 366,890.00	10	174	\$ 9,609.42	\$ 3,452.28	\$ 4,637.47	\$ -	21.6	8.06	\$ 49,675.00	100.00	0.00	80.41	83.57
D0476	Copeland	\$ 106,405.00	9	108	\$ 12,775.04	\$ 3,926.12	\$ 3,906.41	\$ 4,511.21	14.2	7.61	\$ 46,362.00	0.00	0.00	75.40	97.62
D0103	Cheylin	\$ 105,923.00	9	142	\$ 10,355.77	\$ 3,637.70	\$ 2,228.93	\$ -	23.8	5.97	\$ 43,929.00	100.00	0.00	92.19	80.56
D0218	Eikhart	\$ 76,874.00	7	904	\$ 6,074.10	\$ 2,296.59	\$ 2,413.81	\$ 225.74	54	16.74	\$ 45,904.00	55.40	1.60	84.39	70.55
D0226	Meade	\$ 120,470.00	9	474	\$ 7,173.81	\$ 2,686.40	\$ 1,115.63	\$ 1,669.87	45	10.53	\$ 50,345.00	94.60	0.40	89.00	91.74
D0200	Greeley County Schools	\$ 147,476.00	10	201	\$ 9,141.68	\$ 3,037.57	\$ 2,571.82	\$ 138.87	23.7	8.48	\$ 44,731.00	95.80	0.00	84.44	77.08
D0494	Syracuse	\$ 97,284.00	8	510	\$ 7,783.13	\$ 2,286.62	\$ 2,829.25	\$ 3,485.83	48.2	10.58	\$ 52,548.00	95.30	0.50	90.29	84.96
D0300	Comanche County	\$ 124,380.00	9	323	\$ 8,110.98	\$ 2,440.34	\$ 2,030.93	\$ -	29	11.14	\$ 44,805.00	94.90	0.00	86.52	87.91
D0275	Triplains	\$ 219,089.00	10	89	\$ 10,189.94	\$ 3,580.37	\$ 3,959.94	\$ -	16.6	5.36	\$ 37,066.00	92.30	0.00	100.00	100.00
D0362	Prairie View	\$ 134,656.00	10	994	\$ 7,650.65	\$ 2,465.18	\$ 2,598.14	\$ 1,779.11	78.5	12.66	\$ 58,072.00	84.80	0.20	92.74	82.30
D0363	Holcomb	\$ 163,045.00	10	1027	\$ 6,285.40	\$ 2,226.89	\$ 1,533.39	\$ 2,275.91	75	13.69	\$ 50,056.00	90.90	1.70	93.46	91.03
D0374	Sublette	\$ 214,604.00	10	529	\$ 7,599.47	\$ 2,671.85	\$ 2,162.33	\$ 2,413.80	50	10.58	\$ 50,431.00	86.00	0.00	90.09	91.59
D0214	Ulyses	\$ 156,854.00	10	1718	\$ 5,751.73	\$ 2,003.58	\$ 805.05	\$ 1,576.25	129	13.32	\$ 55,609.00	74.80	1.20	81.99	78.30
D0452	Stanton County	\$ 157,533.00	10	506	\$ 7,521.31	\$ 2,425.24	\$ 2,926.72	\$ -	44.4	11.40	\$ 50,863.00	81.50	0.00	78.13	86.24
D0216	Deerfield	\$ 181,463.00	10	323	\$ 7,610.72	\$ 2,318.81	\$ 2,886.40	\$ -	30.5	10.59	\$ 50,177.00	64.00	3.90	91.55	84.13
D0321	Kaw Valley	\$ 196,864.00	10	1205	\$ 6,696.30	\$ 2,244.29	\$ 2,372.14	\$ -	112.9	10.67	\$ 47,567.00	95.20	0.60	95.21	92.08
D0215	Lakin	\$ 232,588.00	10	629	\$ 7,445.10	\$ 2,611.86	\$ 4,255.98	\$ 3,108.33	61.5	10.23	\$ 53,105.00	81.30	1.40	95.24	99.28
D0210	Hugoton Public Schools	\$ 217,994.00	10	1121	\$ 7,551.09	\$ 2,194.24	\$ 3,322.00	\$ 2,693.75	91.7	12.22	\$ 51,960.00	85.90	1.10	89.86	78.15
D0507	Satania	\$ 443,796.00	10	365	\$ 13,057.60	\$ 3,294.95	\$ 4,880.66	\$ -	45	8.11	\$ 51,768.00	77.40	0.70	80.88	81.43
D0217	Rolla	\$ 364,801.00	10	201	\$ 13,202.45	\$ 3,398.92	\$ 17,365.44	\$ 6,149.21	25.3	7.94	\$ 50,671.00	94.70	0.00	87.86	85.19
D0209	Moscow Public Schools	\$ 375,268.00	10	207	\$ 11,046.99	\$ 3,529.51	\$ 5,291.33	\$ -	24.7	8.38	\$ 48,682.00	100.00	0.00	78.00	80.49
D0244	Burlington	\$ 411,148.00	10	876	\$ 9,537.99	\$ 2,425.42	\$ 3,913.56	\$ -	98	8.94	\$ 53,823.00	81.70	0.00	90.36	88.42

USD	USD Name	Change in AVPP 02-11	Change in Decile	Change in Enrollment	Change in General Fund per pupil	Change in Supplemental General Fund per pupil	Change in Capital Outlay per pupil	Change in Bond and Interest per pupil	Change in Certified Staff	Change in Pupils Per Certified Staff	Change in Average Teacher Salaries	Change in Graduation Rate %	Change in Dropout Rates %	Change in KRA 5,8,HS	Change in KMA Grades 4,7,HS
D0511	Altica	\$ 13,285.00	-2	37	\$ (672.05)	\$ 1,403.73	\$ (2,572.26)	\$ -	-0.7	2.06	\$ 4,966.00	-14.30	1.50	36,905	25,5556
D0502	Lewis	\$ 62,068.00	0	-74	\$ 2,559.96	\$ 3,002.39	\$ 3,757.07	\$ -	-10.1	0.80	\$ 5,573.00		0.00	30	16,4474
D0220	Ashland	\$ 55,609.00	-1	-39	\$ 1,240.34	\$ 1,417.29	\$ 491.25	\$ -	-4.6	0.26	\$ 9,488.00	3.20	-0.86	10,126	24,9492
D0512	Shawnee Mission Pub Sch	\$ 19,025.00	-1	-2505	\$ 1,076.76	\$ 898.24	\$ 1,118.46	\$ 848.50	-181.8	-0.08	\$ 17,513.00	-3.47	-0.10	18,22	19,3578
D0351	Macksville	\$ 27,572.00	-1	-14	\$ 2,366.16	\$ 1,660.07	\$ 2.86	\$ -	4.1	-1.42	\$ 11,084.00	1.30	-1.34	35,913	41,8882
D0229	Blue Valley	\$ 12,547.00	-1	3559	\$ 859.17	\$ 894.41	\$ 1,141.95	\$ 809.88	306.4	-0.13	\$ 15,838.00	-1.88	-0.19	20,64	23,0911
D0332	Cunningham	\$ 270,956.00	0	-132	\$ 2,912.17	\$ 2,466.98	\$ 3,711.18	\$ -	-13.1	-0.76	\$ 11,558.00	0.00	0.00	5,7387	18,354
D0476	Copeland	\$ 4,999.00	-1	-15	\$ 4,292.89	\$ 1,818.61	\$ (2,080.64)	\$ 4,511.21	-2.5	0.24	\$ 10,738.00		0.00	-5,2483	1,78571
D0103	Cheylin	\$ 3,408.00	-1	-44	\$ 2,251.43	\$ 2,667.58	\$ (386.86)	\$ -	-0.1	-1.82	\$ 8,826.00	0.00	-1.15	26,334	16,2698
D0218	Elkhart	\$ (27,406.00)	-3	239	\$ 473.04	\$ 953.71	\$ 1,419.39	\$ (802.56)	-3	5.07	\$ 6,172.00	-35.08	-0.63	20,757	20,9397
D0226	Meade	\$ 11,379.00	-1	-41	\$ 1,262.05	\$ 1,529.64	\$ (142.37)	\$ 1,669.87	2.1	-1.47	\$ 12,164.00	4.28	-0.09	24,644	36,6029
D0200	Greerley County Schools	\$ 37,344.00	0	-127	\$ 2,773.72	\$ 2,381.60	\$ 1,139.15	\$ (899.57)	-10.8	-1.03	\$ 6,351.00	-0.35	-1.27	21.03	14,9621
D0494	Syracuse	\$ (13,103.00)	-2	-33	\$ 1,591.94	\$ 1,158.79	\$ 1,402.58	\$ 1,150.08	-0.8	-0.50	\$ 14,176.00	1.18	-0.30	48,969	42,807
D0300	Comanche County	\$ 2,127.00	-1	2	\$ 1,162.41	\$ 698.04	\$ 773.68	\$ -	-5.2	1.75	\$ 7,134.00	-5.10	0.00	15,464	28,7016
D0275	Triplains	\$ 88,438.00	0	-8	\$ 855.56	\$ 1,399.71	\$ 2,008.41	\$ -	0.9	-0.82	\$ 172.00	-7.70	0.00	31,579	31,5789
D0362	Prairie View	\$ (1,056.00)	0	0	\$ 1,186.81	\$ 935.38	\$ 552.87	\$ 566.91	2	-0.33	\$ 15,970.00	-11.97	-0.47	28,774	19,6215
D0363	Holcomb	\$ 20,615.00	0	96	\$ 805.46	\$ 784.44	\$ (1,238.13)	\$ 561.21	2.5	0.85	\$ 10,380.00	4.54	0.42	41,699	37,6981
D0374	Sublette	\$ 58,228.00	0	35	\$ 1,217.48	\$ 1,993.54	\$ 1,183.79	\$ 1,349.92	6	-0.65	\$ 11,743.00	-11.50	-0.46	28,234	46,3965
D0214	Ulysses	\$ (5,648.00)	0	-87	\$ 1,362.04	\$ 846.31	\$ (1,085.86)	\$ 1,182.33	-3	-0.36	\$ 15,066.00	-11.63	-0.19	31,426	34,3493
D0452	Stanton County	\$ (9,367.00)	0	-96	\$ 1,542.41	\$ 2,044.52	\$ 2,008.06	\$ -	-4	-1.04	\$ 13,383.00	-18.50	0.00	23,408	30,2752
D0216	Deerfield	\$ (4,533.00)	0	-37	\$ 1,131.70	\$ 780.11	\$ 621.63	\$ -	-10.5	1.81	\$ 10,732.00	-32.00	0.59	53,868	34,9206
D0321	Kaw Valley	\$ (24,899.00)	0	73	\$ 658.37	\$ 452.75	\$ 790.69	\$ -	6.7	0.01	\$ 9,465.00	5.20	-0.14	33,084	33,0204
D0215	Lakin	\$ 3,508.00	0	-129	\$ 1,696.01	\$ 1,355.16	\$ 3,061.20	\$ 1,270.29	-0.1	-2.08	\$ 7,915.00	-11.01	0.37	44,683	57,9013
D0210	Hugoton Public Schools	\$ (55,137.00)	0	81	\$ 2,149.91	\$ 1,085.29	\$ 1,810.99	\$ 2,693.75	5.4	0.17	\$ 13,824.00	3.97	-0.75	37,826	29,735
D0507	Salanta	\$ 146,532.00	0	-78	\$ 6,057.90	\$ 2,415.42	\$ 3,516.78	\$ -	0	-1.73	\$ 12,679.00	-9.09	-2.26	24,002	38,5714
D0217	Rolla	\$ 61,044.00	0	-49	\$ 5,531.25	\$ 1,506.80	\$ 9,062.09	\$ 6,149.21	-1.2	-1.49	\$ 10,814.00	-5.30	0.00	24,219	24,7685
D0029	Moscow Public Schools	\$ 15,204.00	0	-92	\$ 5,189.64	\$ 2,062.24	\$ 3,584.46	\$ -	-1	-3.25	\$ 9,027.00	6.25	-1.20	18	27,8878
D0024	Burlington	\$ (77,152.00)	0	-41	\$ (734.04)	\$ 896.61	\$ (5,132.85)	\$ -	8.3	-1.28	\$ 8,983.00	-14.13	-0.45	28,748	29,9211

APPENDIX I

Interview Protocol used with 20 Randomly Selected School Districts

Interviewer: Brian Jordan **Date:** _____ **School District:** _____ **Decile:** _____

Interview Participant: _____ **Title/Role:** _____

Process: Phone Interview _____

Questions:

1. Have there been significant changes in your community that have impacted what you offer for an educational experience?
2. Have funding changes over the time period of 2002-2011 impacted for your district's ability to maintain and/or improvement of facilities?
3. Has your district increased or decreased the number of certified employees over the time period of 2002-2011? Did changes to the SDFQPA funding formula contributed to these changes? If no, what factors contributed to changes in the number of certified employees?
4. How great of impact have changes to the funding formula had on your district's ability to offer teacher salaries at a rate that keeps your district competitive in hiring and retaining teachers from 2002-2011?
5. In your opinion, have you seen a connection between graduation rate and changes to the SDFQPA funding formula from 2002-2011?
6. In your opinion, have you seen a connection between dropout rates and changes to the SDFQPA funding formula from 2002-2011?
7. In your opinion have you seen a connection between assessment results and changes to the SDFQPA funding formula over the time period of 2002-2011?
8. In your opinion have you seen a connection between changes in curricular offerings and changes to the SDFQPA funding formula?
9. Has your school district experienced any closure or combing of buildings from 2002-2011, if yes, was there a direct relationship between these changes and funding formula changes?

APPENDIX J

Survey Data Collected from 112 School Districts across Deciles 1, 5, 6, and 10

Built New Facilities from 2002-2011		Source of Funding for New Construction									
	No	Yes	Participants Per Decile	Lease Purchase Funds	Bond Funds	CO	CO, Private donations	CO, Bond Funds	CO, Bond Funds, Qualified Zone Academy Bonds	No Info	Total for Decile
Decile 1	10	12	22	1	6	2		2	1		12
Decile 5	11	7	18		5		2				7
Decile 6	7	6	13		1	4		2			7
Decile 10	6	7	13		2	4				1	7
Grand Total	34	32	66	1	14	10	2	4	1	1	33

Remodeled Facilities from 2002-2011		Source of Funding for Remodeling										
	No	Yes	Participants Per Decile	Lease Purchase Funds	Qualified Zone Academy Bonds	Bond Funds	CO	CO, Private donations	CO, Bond Funds	CO, Bond Funds, KS Hist Soc grants	No Info	Total for Decile
Decile 1	10	12	22	1	1	3	6		2			12
Decile 5	8	10	18		1	4	3		1			9
Decile 6	9	4	13			1	3	1				5
Decile 10	5	8	13			2	4				1	8
Grand Total	32	34	66	1	1	10	16	1	3	1	1	34

Closed or Combined Schools from 2002-2011		Reasons for Closure or Combining								
Closed or Combined	No	Yes	Participants Per Decile	Build new grade school closed old grade schools	Declining Enrollment,	Declining Enrollment, Lack of Funds	Lack of Funds	Lack of Funds, Efficiency	Lack of Funds, Part of Bond	Total for Decile
Decile 1	20	2	22	1	2	1	1	1		2
Decile 5	13	5	18		2	1	1	1		5
Decile 6	7	6	13		2		3		1	6
Decile 10	11	2	13			1	1			2
Grand Total	51	15	66	1	4	2	6	1	1	15

Curricular Offerings from 2002-2011				Participants Per Decile
	INCR	DECR	UNCHG	
Decile 1	11	4	6	21
Decile 5	4	8	6	18
Decile 6	2	3	7	12
Decile 10	3	5	5	13
Grand Total	20	20	24	64

Reasons for Increases in Curricular Offerings from 2002-2011									
	Increase in funding	Increased enrollment	Increased Enrollment and increasing Course Offerings, including additional AP and Honors Courses	Student Needs and certification of new teachers	Student needs, opportunities	To meet the Social Studies Standards, Integrated Media was added to increased enrollment area.	Shifted Resources from closed building, temporary increase in funding	No Info	Total for Decile
Decile 1	1	1	1		1				4
Decile 5					1				1
Decile 6						1	1		2
Decile 10				1	1			1	3
Grand Total	1	1	1	1	3	1	1	1	11

Reasons for Decreases in Curricular Offerings from 2002-2011					
	Lack of Funds	Declining Enrollment	Declining Enrollment, Lack of Funds,	Declining Enrollment, Lack of Funds, Teacher shortage in area	Total for Decile
Decile 1	3	2			5
Decile 5	5		2	1	8
Decile 6	3				3
Decile 10	3		1		4
Grand Total	14	2	3	1	20

Type of New Construction <i>E=Elementary, O=Other, S=Secondary, U=Undefined</i>	Decile			
	1	5	6	10
E Elementary Cafeteria				1
E Elementary School	3	4		
E Elementary School 2 Built			1	
E Elementary School 4 Built				1
E Elementary School Addition		1		
E Elementary School 4 Total Additions	1			
E Elementary School 6 Additions	1			
O 2 District Admin Services Projects				1
O Bus Barn				1
O Concession Stand/Restroom Area			1	
O Concession stand/Restrooms for FB field			1	
O Day Care	1			
O Storage for our Cafeteria	1			
S 2 Wrestling Fitness			1	
S 6-12 secondary building			1	
S 7-12 Cafeteria				1
S Addition to the high school Cafeteria and Commons		1		
S Annex to high school				1
S Athletic Stadium/Sports Complex	1			
S Auditorium		1		1
S Auditorium, cafeteria, lockers at high school		1		
S Baseball & Softball Fields	1			
S Building at Tech School 2 Built			1	
S Classrooms/Locker rooms		1		
S Football / Track Facility		1		
S Greenhouse	1		1	
S Gymnasium		2		3
S High School	3			1
S High School 2 Built				1
S High School Addition	1			
S High School Cafeteria Addition/Renovation	1			
S Locker/concession		1		
S Media Center	1			
S Middle School	2		1	1
S Middle School Addition	2			
S Middle Schools 2 Built				1
S New Addition - classrooms, weightroom, gym	1			
S Room additions to the middle school				5
S Track				1
S Weight Room		1		
S Weight Room/Concession Stand			1	
U 10 Classrooms			1	
U 8 modular classrooms			1	
U Additions to 6 of 6 buildings	1			
U Classroom Additions		1		
U Classrooms new and remodeled				1
U Lunch Room		1		
U Modular classrooms - 4 mods/8 classroom			1	

	1	5	6	10	Total
Total Projects	22	16	12	21	71
Percent of Total	0.31	0.23	0.17	0.30	

Projects by Level					Total	Percent of Total
	1	5	6	10		
Elementary	5	5	1	2	13	0.18
Secondary	14	9	6	16	45	0.63
Other	2	0	2	2	6	0.08
Undefined	1	2	3	1	7	0.10

Type of Remodel Project <i>E=Elementary, O=Other, S=Secondary, U=Undefined</i>	Decile			
	1	5	6	10
E All Elementary Schools-FEMA addition(pre-school)	1			
E Classrooms, gyms, conference rooms added to 2 elem schools,				1
E Elementary School	3	2	2	1
E Elementary School 2007		1		
E Elementary School/Middle School				1
E Elementary Schools 5 Projects	1			
E Elementary Schools 8 Projects				1
O Admin Services 8 Projects			1	
O Administrative Offices		1	1	1
O Alternative Building		1		
O BUS BARN/RECREATION CENTER	1			
O Commercial Store Front	1			
O District Office / Bus Barn		1		
O Early learning center		1		
O HVAC systems				1
O KITCHEN	1			
O Kitchen/Cafeteria Renovation		1		
O Mechanical Upgrades		1		
O New kitchen	1			
O Other 8 Projects			1	
O Restrooms 4 Projects			1	
O Roof Replacement		1		
O School Restroom		1		
S Boys Locker Room				1
S Football Press Box and Concession Stand	1			
S Gym		1		
S High School	3	1		
S High School 4 Projects				1
S High school Science Rooms	1	1	1	
S High School Weight Room	1			
S Junior High School	1			
S Lobby Area of Auditorium				1
S Middle School	2	2		
S Middle School 3 Projects				1
S Stadium		1		
S Vocational/Tech Ed Spaces	2			
U Classrooms 8 Projects			1	
U Building Office		1		
U Classroom	1			
U Lunch Room		1		

	1	5	6	10	Total
Total Projects	21	19	8	10	58
Percent of Total	0.36	0.33	0.14	0.17	

Projects by Level	Decile				Total	Percent of Total
	1	5	6	10		
Elementary	5	3	2	4	14	0.24
Secondary	11	6	1	4	22	0.38
Other	4	8	4	2	18	0.31
Undefined	1	2	1	0	4	0.07

Type of Curricular Offering Increase	Decile			
	1	5	6	10
ELA AP English	1			
ELA At-risk reading	1			
ELA Communication Arts				1
ELA English		1		
ELA Intro to Speech	1			
MAP Math	1			
MAP Stats	1			
M At-risk math	1			
M Math	1			
O Advanced Placement Unspecified	2			
O AP Art	1			
O Art	1			
O Be Your Own Boss	1			
O Beginning/Interm. Guitar	1			
O Entrepreneurship		2		
O Fine Arts				1
O Foreign Language	2		1	1
O Increased dual credit offerings		1		
O Leadership	1			
O Life on Your Own	1			
O Lifeguarding	1			
O Music Theory	1			
O Performing Arts				1
O Physical Education	1			
O Project Studies				1
O Relationship Smarts	1			
O Technical College offerings		1		
O Technology- Elementary and HS 1 : 1			1	
O Virtual Offerings all areas				1
S AP Biology				1
S AP Chemistry	1			
S College Chemistry				1
S Physics				1
S Science	1	1		1
SP Gifted	1			
SP SPED Math	1			
SS AP Psychology	1			
SS AP World History	1			
SS Human Growth and Development		1		
SS Humanities	1			
SS Modern US History	1			
SS Social Studies			1	1
SS We the People	1			
SS World History	1			
VT Athletic Training	1			
VT Business	1		1	
VT Business 7-12			1	
VT Career and Technical Education	1	1		
VT Cisco	1			
VT Desktop Publishing	1			
VT FACS Internship	1			
VT Health Careers	1			
VT Health Sciences		1		
VT Heating and Cooling	1			
VT Integrated Media			1	
VT ITT Essentials	1			
VT Technology	3			
VT Video Marketing	1			
VT Vocational		1		
VT Web Design	1			

	1	5	6	10	Total
Total Curricular Offering Increases Reported	45	10	6	11	72
Percent of Total	0.63	0.14	0.08	0.15	

Curricular Offering Increases by Subject Area					Total	Percent of Total
	1	5	6	10		
ELA=English/Language Art	3	1	0	1	5	0.07
M=Math	4	0	0	0	4	0.06
O=Other	14	4	2	5	25	0.35
S=Science	2	1	0	4	7	0.10
SP=Special Education	2	0	0	0	2	0.03
SS=Social Sciences	6	1	1	1	9	0.13
VT=Vocational/Technical	14	3	3	0	20	0.28

Type of Curricular Offering Decrease	Decile			
	1	5	6	10
ELA Debate		1		
ELA Debate	1		1	
ELA Speech/Forensics		1		
M Math	1	1		1
O Art		1		2
O Counseling services		1		
O Drama	1	2		
O Foreign Language		1		
O More online courses vs taught by a teacher		1		
O Music, combined HS JH band				1
O Physical Education			1	
S Physics				1
S Science		1		
SS Psychology				1
SS Social Science		1	1	1
VT Business and Computer		2		3
VT Family and Consumer Science		2		
VT Industrial Arts - Welding & Wood Working	1			
VT Industrial Technology			2	
VT Multi-Media				1
VT Vocational Education	1		1	

	1	5	6	10	Total
Total Curricular Offering Decreases Reported	5	15	6	11	37
Percent of Total	0.14	0.41	0.16	0.30	

Curricular Offering Decreases by Subject Area					Total	Percent of Total
	1	5	6	10		
<i>ELA=English/Language Art</i>	1	2	1	0	4	0.11
<i>M=Math</i>	1	1	0	1	3	0.08
<i>O=Other</i>	1	6	1	3	11	0.30
<i>S=Science</i>	0	1	0	0	1	0.03
<i>SP=Special Education</i>	0	1	2	3	6	0.16
<i>SS=Social Sciences</i>	0	1	1	2	4	0.11
<i>VT=Vocational/Technical</i>	2	4	3	4	13	0.35

APPENDIX K

Themes and Perceptions from Interviews with 20 Randomly Selected School Districts

Interview Themes that Emerged	Frequency of Theme or Perception			
	Decile 1	Decile 5	Decile 6	Decile 10
Facilities				
Bond Study	1			
Delayed improvements/maintenance	1	2	4	2
Reduced custodial/maintenance staff	1			
Able to maintain at desired level	2		1	3
Relatively new		1		1
Delayed Technology Improvements		1		
Keeping on track with maintenance cycles		1		
Capital Outlay is helpful				2
Compensation				
Competitive	2	1		2
Increase in past year		1	2	
No increases multiple years	1		1	1
Not Competitive	2	3	1	1
Cut Salaries		1		
No Increase				1
Bonuses				1
Certified Employees				
Administrative Cuts	3	1	2	1
Reduced teaching through attrition nonrenewal	3	3	4	1
Reduced overall teaching staff	4			1
RIFed		2		1
Reductions Created Efficiency	1	1		
Reduced outside of classroom	1	1	4	1
No Change				1
Increased				1
Themes Related to Funding Sources				
Increased Reliance on at risk	1			
Federal Dollars big advantage for district	1			
Grants	1			
Alternative Sources (private supporter)	1			
In creased LOB Reliance	1			2

Interview Themes that Emerged

Frequency of Theme or Perception

Curricular Focus	Decile 1	Decile 5	Decile 6	Decile 10
Maintained or expanded at risk preschool	2			1
Maintained or expanded at risk programming	2	1		1
Reduced at risk programming		1	1	
Career Clusters impacted curricular offerings	1			
Reductions in noncore:	1		1	
FACS	1	1	1	1
Band				
Woods		1		
Fine Arts				1
Impacting student choice negatively		2	5	1
Tiered programs added				1
Dropout/Graduation	Decile 1	Decile 5	Decile 6	Decile 10
Changes in Performance have connection to funding	2	1	1	
Changes in Performance have no connection to funding	2	1	3	3
Changes in funding will have delayed Effects		1		1
Narrowed areas of focus				1
Assessments	Decile 1	Decile 5	Decile 6	Decile 10
Changes in Performance have connection to funding	2	2	3	2
Changes in Performance have no connection to funding			1	1
Changes in funding will have delayed Effects	2	1		
Changes in funding have reduced professional development	1		2	
Developed a more focused plan	2	2	1	1

Interview Themes that Emerged General Comments	Frequency of Theme or Perception			
	Decile 1	Decile 5	Decile 6	Decile 10
See it getting worse with new system		1		
Textbooks, and Transportation are hurting		1		
Disappointed that sups do not have a voice at the state level		1		
Requiring staff to do things that are not sustainable	1			
Disequalization is going to become a problem	1			
Attitudes are huge, morale is tough	1			1
Don't let a good crisis go to waste	1			
Drought has impacted board and community attitudes	1			
Pursuing Depth, not broadening resulting in reduction of teaching personnel	1			
Made him very aware of how a budget works, and gain a better understanding of the interworkings			1	
Getting creative, looking internal to cut without hurting kids				
New funding formula, shift burden from state to local level difficult for districts of western ks			1	
Teacher negotiations have stayed positive despite funding challenges			1	
Uncertain future			1	
Foresee negative impacts			1	
Stretching folks thinner			1	
Long Term Plan for funding, need to know 3 years in advance big changes are coming could deal with changes if had some time to react, rather than adjusting mid year				1
Overall opportunities are being taken away from students				1