#### **MINUTES**

#### 2010 COMMISSION

May 28-29, 2009 Room 535-N—Statehouse

#### **Members Present**

Rochelle Chronister, Chairperson
Dr. Ray Daniels, Vice-Chairperson
Senator Jean Kurtis Schodorf
Representative Clay Aurand (Thursday only)
Dennis Jones
Carolyn Campbell
Emile McGill
Teri Canfield, Attorney General's Office
Barbara Hinton, Legislative Post Auditor
Stephen Iliff (Thursday only)

#### Member Absent

Representative Marti Crow

#### Staff Present

Sharon Wenger, Kansas Legislative Research Department Martha Dorsey, Kansas Legislative Research Department Theresa Kiernan, Office of the Revisor of Statutes Kristen Kellems, Office of the Revisor of Statutes Matt Sterling, Office of the Revisor of Statutes Dale Dennis, Kansas Department of Education Janet Henning, Committee Assistant

#### Others Present

Scott Frank, Legislative Post Audit Laurel Murdie, Legislative Post Audit Lanessa Aurand Stuart Little, Shawnee Mission School District Tom Krebs, Kansas Association of School Boards Mark Desetti, Kansas National Education Association Bill Brady, Schools for Fair Funding
Val DeFever, Schools for Quality Education
Mike Reecht, K12, Inc.
Terry Forsyth, Kansas National Education Association
Dodie Wellshear, United School Administrators/Kansas
Diane Gjerstad, Wichita Public Schools
Bill Reardon, Kansas City, Kansas Public Schools
Berend Koops, Hein Law Firm
Sue Storm, Kansas Board of Education
Martin Hawver, Hawver Publications
Mark Tallman, Kansas Association of School Boards
Jennie Rose, Kansas Children's Service League

## Thursday, May 28 Morning Session

The meeting of the 2010 Commission was called to order at 10:00 a.m. by Chairperson Chronister.

Chairperson Chronister introduced Teri Canfield, Kansas Attorney General's Office, to Commission members. Ms. Canfield replaces Lee Urban (who resigned from the Kansas Attorney General's Office and took employment in another location) as the Attorney General's designee to the Commission.

#### **School Finance Primer and Update**

Sharon Wenger, Kansas Legislative Research Department, explained the handout material given to each Commission member, which included:

- Statutory charge of the 2010 Commission and a summary of the 2010 Commission recommendations to the Legislature from 2006-2009 (<u>Attachment 1</u>);
- School district performance audits authorized by the 2010 Commission from 2006-2009 as prepared by Scott Frank, Legislative Post Audit (<u>Attachment 2</u>);
- Summary of education legislation that passed during the 2009 Legislative Session (Attachment 3);
- School Finance primer as presented by Dale Dennis, Kansas State Department of Education (<u>Attachment 4</u>);
- Copies of "Budget at a Glance" and "Budget Profile" for USD 500, Kansas City, Kansas, and USD 215, Lakin, Kansas (Attachments 5 and 6); and
- Memorandum to 2010 Commission regarding Catastrophic Aid (<u>Attachment 7</u>).

Dale Dennis, Deputy Commissioner, Kansas State Department of Education, spoke to Commission members on school finance. Mr. Dennis told Commission members there was a great deal of discussion during the 2009 Legislative Session regarding the Base State Aid Per Pupil (BSAPP). In school year 2005-06, the BSAPP was \$4,257. He advised that in 2008-09, the BSAPP started out at \$4,433 and because of state budget shortages, the BSAPP was reduced to \$4,400. He advised the BSAPP for 2009-10 will be \$4,280.

Mr. Dennis told Commission members that for the school year 2009-10, the Legislature passed a \$59 increase in BSAPP and it was put into a "lock box." This was set aside on the assumption that inflation was running about 2.2-2.3 percent at the time. However, by the time the year was over, inflation was running 3.7 percent. Schools were to get \$4,492 BSAPP for the year 2009-10. If the Consumer Price Index-Urban (CPI-U) were applied (which is 3.7 percent), the BSAPP would have been \$4,597. Both laws, the CPI-U and the \$59, had passed in the Legislature. However, the nation went into a recession, the economy went down, and the Legislature ended up approving a \$4,280 BSAPP.

Mr. Dennis then reviewed basic school finance concepts with Commission members. This information is available at: http://skyways.lib.ks.us/ksleg/KLRD/Publications/sdfandqpa\_2008.pdf

Mr. Dennis also explained the "Budget at a Glance" and "Budget Profile" compiled by the Kansas Department of Education for each district. Each district has copies available for public viewing.

Mr. Dennis reviewed special education Catastrophic Aid. Mr. Dennis told Commission members that in 1995, a Catastrophic Aid law was passed, and it had worked quite well for a number of years. Mr. Dennis told Commission members that between the years of 2001-2009, the number of students qualifying for Catastrophic Aid has increased from 60 students in 2001 to 758 students in 2009. Mr. Dennis provided a summary of catastrophic aid activity over time (see Attachment 7).

Mr. Dennis identified options for consideration if the Commission chooses to recommend changes in Catastrophic Aid:

- Increase the Catastrophic Aid cost cap to \$66,750, with an annual increase based on the prior year's CPI-U;
- Increase the Catastrophic Aid cost cap to \$66,750 (comparable to the increase in the cost of special education), with an annual increase based on the prior year's CPI-U less state special education aid generated by the student;
- Increase the Catastrophic Aid cost cap to \$66,750, with an annual increase based on the prior year's CPI-U less categorical state aid and expenditures based solely on direct cost of instruction. This would exclude transportation since it is reimbursed at 80 percent under a different formula; or
- Set the Catastrophic State Aid amount based upon twice the previous years' categorical state aid per teacher less special education state aid.

Finally, Mr. Dennis summarized changes in special education funding over time. Mr. Dennis stated the average special education teacher salary in the 1993-94 school year was \$33,913 and this current year it is estimated to be \$52,869 or an increase of 55.9 percent. Mr. Dennis told Commission members that total Special Education expenditures for the State in 1993-94 were \$305,736,000 and the estimate for 2009-10 is \$816,700,000 or an increase of 167 percent.

A question and answer session followed the presentation.

#### **Afternoon Session**

#### Legislative Post Audit Performance Audit Update

Scott Frank, Audit Manager, Kansas Legislative Post Audit, told Commission members of the School District Efficiency Audits which had been started by Legislative Post Audit to analyze a variety of financial and enrollment data from various districts. The audit plan included auditors going out to the school districts and auditing in the areas where a district's costs were out of line. Mr. Frank provided the Commission with a summary of data collected so far from the efficiency audit work (Attachment 8).

Chairperson Chronister requested Mr. Frank provide the Commission with information regarding the "outlier school districts" in the efficiency audit work summary, including reasons for outlier status. Mr. Frank also was asked to provide information regarding reasons for variation in costs within the five district groups.

Following was discussion regarding the value of continuing the efficiency audit in light of increasing work loads on school district staff resulting from budget shortfalls leading to loss of district personnel and other lost resources.

Mr. Frank summarized for Commission members potential school district efficiency topics (Attachment 9):

- Medicaid Reimbursement for Special Education Services;
- School District Energy Conservation;
- National Gas Costs;
- School District Health Care Benefits:
- School District Procurement Cards; and
- Student Transportation.

Mr. Frank also summarized for Commission members the possible scope statements for school district performance audit topics (Attachment 10):

- Identifying Ways Kansas School Districts Encourage Parental Involvement;
- Reviewing Issues Related to Community Learning Centers;
- K-12 Education: Reviewing Issues Related to School Assignment Plans in Kansas;
- Reviewing Issues Related to the Administration of the Fort Leavenworth School District;

- Assessing the Availability of the Kansas Scholar's Curriculum in Public High Schools:
- Reviewing the Research on School Choice Programs;
- Reviewing the Geographic Boundaries of Kansas School Districts;
- Reviewing Issues Related to Low-Enrollment Funding;
- Reviewing Issues Related to the Quality of Virtual Schools in Kansas; and
- Reviewing the Reporting Requirements for Kansas School Districts.

A question and answer session followed the presentation.

Emile McGill moved that the 2010 Commission recommend an audit on Medicaid Reimbursement for Special Education Services and School District Health Care Benefits. The motion was seconded by Senator Schodorf. <u>The motion carried on a voice vote</u>.

Mr. Frank suggested the Medicaid Reimbursement audit start be postponed until the Kansas Health Policy Authority acts on changes to the Medicaid Program this summer.

Carolyn Campbell moved that the 2010 Commission recommend an audit which would identify ways Kansas school districts would encourage parental involvement. The motion was seconded by Dr. Daniels. The motion carried on a voice vote.

Dennis Jones expressed concern to Commission members, stating his reason for voting "no" to the previous two motions. Mr. Jones stated there are numerous schools districts in his area who are facing the reality of laying off teachers, custodians, school nurses, and janitorial employees. He stated he has reviewed the charter and the charge given to the 2010 Commission, and nowhere does it say the Commission is going to be required to make work for the Legislative Post Audit Division. Mr. Jones stated he has the utmost respect for what the people of Legislative Post Audit do, but these are tough times and it is going to get worse. He further stated the last thing these school districts need is for the State of Kansas and Topeka to be out there saying "you've got to spend this many man hours providing this information to us" for something that he felt is going to be totally irrelevant and will be subject to change in the next three to five years.

Chairperson Chronister told Commission members that she would suggest that Legislative Post Audit send out a request to school districts to determine if some of them would be interested in following up on the efficiency audit which had been started.

Commission members discussed providing districts with ideas for increased efficiency. Mr. Dennis informed the Commission that the Kansas State Department of Education website contains district-provided examples of efficiencies gained in a variety of areas.

Chairperson Chronister discussed the following tentative interim meeting dates for the 2010 Commission:

- June 29 and 30 (presentations from school district superintendents regarding ranking of issues for the Commission's consideration and descriptions of budget cuts for the upcoming school year);
- August 6 and 7; and
- October 1 and 2.

The next meeting is scheduled for Friday, May 29, 2009 The meeting was adjourned at 3:40 p.m.

#### Friday, May 29 Morning Session

The meeting of the 2010 Commission was called to order at 9:00 a.m. by Chairperson Chronister.

Commission members were advised of handout material being distributed from the Kansas Department of Education regarding Kansas Scholars Curriculum, the KSDE Cost Savings Survey Results, and the Ranking of State for Federal Education Stimulus Money and the Prospects for Reform (Attachments 11, 12, and 13).

## Discussion and Development of 2010 Commission Report to the 2010 Legislature (Continued)

Chairperson Chronister told Commission members that as the Commission starts its final report for the 2010 Legislature, one of the first issues for discussion should be catastrophic aid. It is obviously a very "hot" issue and the fact that such a large amount is coming off of the top of the Special Education funding source by three Johnson County schools and one Wichita school is making it a very difficult issue across the state.

It was the consensus of the 2010 Commission to recommend a change in the calculation of the special education catastrophic aid. This recommended change is to get the catastrophic state aid amount based upon twice the previous year's categorical aid per teacher less any special education state aid.

#### Mr. Dennis provided an example:

Cost of Special Education Student Services	\$ 75,000	
Less Special Education State Aid (teachers, paras, transportation)	\$(15,000)	
Net Cost to School District	\$ 60,000	
Two times categorical aid per teacher of preceding year (2 X \$28,760 – 2008-09)	\$ 57,520	
Difference	\$ 2,480	
Percentage Determined by State Law	.75	
Additional State Aid	\$ 1,860	

Any recommendations for changes will require legislative action during the 2010 Legislative Session.

Commission members finished the meeting by discussing the following items for consideration at future meetings:

- The Legislature needs to look at what has happened as a result of increased funding, *i.e.*, test scores went up, at-risk funding improved;
- Consider revenue enhancements for the state;
- Consider consolidation of school districts; how many have consolidated or are considering consolidation;
- Revisit early childhood issues to determine status of collaboration and increased funding via Children's Initiatives Funds;
- Consider the future of education in the 21st Century; and
- Consider some discussion of year-round schools.

Chairperson Chronister requested staff provide a short summary of school district consolidation incentives over the past several years. In addition, Chairperson Chronister requested Mr. Dennis work with United School Administrators' staff conducting a survey regarding budget cuts, including positions lost, in school districts.

Barbara Hinton told Commission members that Post Audit staff would review performance audits and review literature summarizing efforts made across the United States in restructuring public education.

The meeting was adjourned at 10:30 a.m. The next meeting is scheduled for June 29, 2009.

Prepared by Janet Henning Edited by Sharon Wenger

Approved by Commission on:
June 29, 2009
(Date)

### **ATTENDEES**

Committee <u>3010</u> Commission

Date <u>5-28-09</u>

Please print your name and organization/department you are representing.

Jom Kress	KASB
Mike Recat	K12 Inci
Val De Feyn	598
Dodu Wulshear	USA/Kansas
Mark Desetti	KNEA
BILL Brody	SFF-
Dicine Gjerstad	Wichita Public Schools
Berend Koops	Hein Law Firm

# ATTENDEES Committee 2010 Commission

Date 3 -2	9-09
Please print your name and organizat	tion/department you are representing.
Val De Fever	SQE
Diane Circustrad	Wichit Public Schools
Juni Par	KCSL
Mark Desetti	
Dodie Welkheun	USA
Bill Readon	KCKs. Public SCHOOLS
	:

## Summary of 2010 Commission Recommendations to the Legislature 2006 – 2009

#### **Education Funding**

- Change the Bilingual Student Weighting from a full-time equivalent weighting with contact hours to headcount and adjust to 0.2 from the current 0.395. (2006, 2007)
- Revise the high density formula to include a linear transition calculation. (2007, 2008)
- After a review on the topic, continue to distribute at-risk funding based upon the number of federal free lunch students in each district. (2007)
- Provide flexibility in funding to fund all-day kindergarten and four-year old at-risk programs. (2006, 2007)
- Fund the school finance formula in multi-year increments including annual inflation factor adjustments. (2006, 2008, 2009)
- Continue the military second count date. (2009)
- Increase the threshold amount per student of the Special Education Catastrophic State Aid Program to \$36,000. (2008)

#### **Professional Support**

- Annual recommendations, often including monetary recommendations, regarding the importance of quality professional development, teacher mentoring programs, and leadership academies. (2006, 2007, 2008)
- Create a Teacher Retention Incentive Program targeted at teachers eligible for retirement teaching in hard-to-fill disciplines. (2008, 2009)

#### **Educational Reform**

• Research and replicate successful innovative programs, such as professional learning communities and schools within schools. (2007)

#### Early Childhood Programming Reform

 After a comprehensive review, recommendations to the 2008 Legislature included recommendations for shifting the Infant-Toddler (tiny-k) program from the Department of Health and Environment to the Department of Education; shifting the Early Head Start Program from the Department of Social and Rehabilitation Services to the Department of Education; and shifting the Pre-K Pilot Program from the Children's Cabinet to the Department of Education. In addition, the Commission recommended the Children's Cabinet move forward leading the Early Learning Coordinating Council in improving coordination and expanding services in early childhood programs not in the Department of Education. (2008)

#### Other

- Make school districts' assessment data readily available to communities. (2007)
- Improve transparency and consistency related to school district accounting via improved accounting handbook training and revising accounting systems to provided requested data. (2008)

2010 Commission May 28, 2009 Attachment 1

#### Statutory Charge to the 2010 Commission

- Conduct continuous and ongoing monitoring of the implementation and operation of the School District Finance and Quality Performance Act and other provisions of law relating to school finance and the quality performance accreditation system;
- Evaluate the School District Finance and Quality Performance Act and determine if there is a fair and equitable relationship between the costs of the weighted components and assigned weightings;
- Determine if existing weightings should be adjusted;
- Determine if additional school district operations should be weighted;
- Review the amount of base state aid per pupil and determine if the amount should be adjusted;
- Evaluate the reform and restructuring components of the Act and assess the impact;
- Evaluate the system of financial support, reform, and restructuring of public education in Kansas and in other states to ensure that the Kansas system is efficient and effective;
- Conduct other studies, as directed by the Legislative Coordinating Council, relating to the improving, reforming or restructuring, and financing of the educational system;
- Conduct hearings and receive and consider suggestions from teachers, parents, the Kansas Department of Education, the Kansas Board of Education, other governmental officers and agencies and the general public concerning suggested improvements in the educational system, including financing of the system;
- Make any recommendations necessary to guide the Legislature in meeting its constitutional duties to provide for the intellectual, educational, vocational, and scientific improvement in public schools; and make suitable provision for the finance of the educational interests of the state; and
- Direct the work of the school district audit team within the Division of Post Audit.

# School District Performance Audits Authorized By the 2010 Commission 2006-2009

Report Title	Release Date	
AUDITS RELEASED IN 2006		
Reviewing Issues Related to Developing and Retaining Teachers and School Principals	July 2006	
Reviewing Free-Lunch Student Counts as the Basis for At-Risk Funding, Part I	November 2006	
Reviewing Free-Lunch Student Counts Used as the Basis for At-Risk Funding, Part II	December 2006	
AUDITS RELEASED IN 2007		
Alternative Models for Organizing Middle Schools and High Schools	February 2007	
Reviewing the Staff Recruitment and Retention Strategies Used by Kansas School Districts	April 2007	
Reviewing Issues Related to Virtual Schools	April 2007	
Reviewing the Research on Charter School Performance	May 2007	
Reviewing the Cost of Vocational Education Programs	August 2007	
Determining the Reasons for Variations in Virtual School Costs	October 2007	
Reviewing Issues Related to Special Education Funding	December 2007	
AUDITS RELEASED IN 2008		
Estimating the Impact of a Second Count Date on School District Funding	February 2008	
Assessing the Quality of English as a Second Language Preparation in Kansas Teacher Education Programs	April 2008	
School Districts' Use of Additional State Funding	June 2008	
Reviewing School Districts' At-Risk and Professional Development Programs	December 2008	
AUDITS RELEASED IN 2009		
School District Efficiency Audits	July 2009 (est)	

#### **AUDITS RELEASED IN 2006**

K-12 Education: Reviewing Issues
Related to Developing and Retaining
Teachers and School Principals (July 2006)

Only 0.5% of all teaching positions were vacant in 2005-06, but an additional 5.4% of all positions weren't filled by a fully qualified teacher. Shortages are most severe in districts with high poverty, those in southwest Kansas, and in subjects like math and foreign language. Annually, about 9% of teachers leave the Kansas public school system, while another 7% move within the school system. Shortages may worsen over the next several years, as the number of teachers eligible to retire increases and the number of potential new teachers remains flat.

After adjusting for regional cost differences, Kansas' average teacher salary ranked 33rd nationally in 2004-05. Salaries for beginning teachers ranked 6th, but salaries for experienced teachers only ranked 36th. Annual teacher salaries rank very low compared to other professions, but hourly pay is much more competitive. Researchers have found a positive relationship between teacher salaries and retention, but not between salaries and student performance.

Best practices for attracting, retaining, and developing teachers include improving compensation and working conditions, reducing barriers to entry, implementing mentoring programs, and dedicating adequate resources for targeted training. Best practices for attracting, retaining, and developing principals include identifying individuals with management skills and providing practical training, peer support, and coaching. However, there's very little empirical evidence to support most of these strategies.

K-12 Education: Reviewing Free-Lunch Student Counts as the Basis for At-Risk Funding, Part I (November 2006)

Based on our Statewide random sample, about 23,000 (17%) of the approximately 135,000 free-lunch students counted for at-risk funding in 2005-06 weren't eligible for free lunches. As a result, the State overpaid nearly \$19 million in at-risk funds. At the same time, according to survey responses from district officials, about 6,900 students may have been eligible for free lunches but their families didn't apply. The free-lunch count used for at-risk funding also may include a number of students the Legislature didn't intend to fully fund, such as adults attending alternative education schools, and free-lunch students who don't attend full-time. We also identified problems with the Department of Education's free-lunch reviews that, if addressed, could produce a more accurate count.

In 2003-04, Kansas had 54,000 more free-lunch students Statewide than comparable U.S. Census Bureau estimates would suggest. Ineligible students would account for almost half that difference. However, the Census Bureau's district-level poverty estimates also have several limitations, including difficulties in accurately measuring important populations, significant lag time in publishing figures, and decreasing accuracy as the estimates get further away from the 10-year Census count.

K-12 Education: Reviewing Free-Lunch Student Counts Used as the Basis for At-Risk Funding, Part II (December 2006)

The Department of Education doesn't have a reliable count of students who receive at-risk services, because the Department hasn't given school districts clear guidance on what to report. Based on the at-risk student data we gathered directly from a sample of districts, districts received at-risk funds for a different number of students than they served, and generally provided at-risk services to a different group of students than they received funding for. However, an actual student-to-student relationship can't be expected between funding and services because at-risk funding primarily is based on the "stand-in" measure of free-lunch students.



Of the 41 states for which information was available, only one distributes at-risk funding based on the number of students who actually receive at-risk services. In 39 states, some measure of poverty—primarily the free- and reduced-price lunch count—is used to distribute some or all at-risk funding. Ten states, including Kansas, distribute at-risk funding through a "poverty-plus" mechanism that combines a measure of poverty with additional at-risk indicators, such as low assessment scores.

#### **AUDITS RELEASED IN 2007**

K-12 Education: Alternative Models for Organizing Middle Schools and High Schools (February 2007)

High schools have been organized in basically the same way for much of the last century. Over the last 25 years, a variety of pressures have prompted many schools to attempt a number of school reforms. These reforms include offering alternative schedules, organizing schools around a theme, creating small learning communities, establishing alternative instructional formats, and implementing comprehensive school reforms. While most models have examples of successful schools, there is little rigorous research available that assesses the effectiveness of each model.

K-12 Education: Reviewing the Staff Recruitment and Retention Strategies Used by Kansas School Districts (April 2007)

To recruit teachers, districts use strategies to identify traditional candidates, create new pools of teachers, and improve the financial incentives offered to teachers. To retain teachers, districts try to improve teacher working conditions, help new teachers adjust to the district and community environment, and increase compensation for current teachers. To recruit principals, districts try to identify current principal candidates, develop new principal candidates, and offer candidates financial incentives. Superintendents consistently rated financial incentives as effective strategies for teacher recruitment, teacher retention, and principal recruitment. Superintendents generally rate the strategies currently offered by the State as effective, especially the Department of Education's employment website. Superintendents would like the State to remove restrictions on hiring retired teachers, ease teacher licensing requirements, and provide more funding for teacher compensation and other financial incentives.

K-12 Education: Reviewing Issues
Related to Virtual Schools (April 2007)

Kansas currently has 28 virtual schools providing education to K-12 students, including adults working towards a high school diploma. These virtual students are a very small but rapidly growing population, currently representing about 2,000 students, or about 1% of Kansas' total student population. Virtual schools are funded the same way as traditional schools, but cost less to operate. Although the data are limited, virtual students scored lower on 2005-06 State assessment tests than traditional students.

The Department of Education has developed a set of comprehensive policies for general oversight of virtual schools, which have been recognized as some of the strongest in the country. However, the Department's actual oversight of virtual schools is weak because it generally isn't following the processes it has established to implement these oversight policies. In addition, many specific risks inherent in operating virtual schools aren't adequately addressed, especially at the State level. Finally, the Mullinville school district's practice of "giving" virtual students to nearby districts isn't allowed by law, and highlights the need for more stringent oversight measures to prevent school districts from manipulating State funding and assessment results.

K-12 Education: Reviewing the **Research on Charter School** Performance (May 2007)

Charter, magnet, and alternative schools give students public alternatives to traditional public schools. In 2006-07, almost 15,000 students attended the 60 charter, magnet, or alternative schools throughout the State. Researchers have found mixed results when comparing the performance of charter and magnet schools to traditional schools. There are no recent studies on the performance of alternative schools, but older studies found positive results.

K-12 Education: Reviewing the Cost of Vocational Education Programs (August 2007)

Traditionally, Vocational Education focuses on preparing students for occupations that don't require a bachelor's degree. Vocational Education programs fall into seven major program areas¿ the most common ones are Business and Computer Technology, Family and Consumer Sciences, and Trade and Industry. Of the \$34 million in State funding for Vocational Education in 2006-07, we estimated about \$5 million (or 13%) was for classes that weren't related to a specific occupation; these classes helped students develop general employability and life skills, or were generic study hall periods. While the Department of Education has a systematic process to review new and existing Vocational Education programs, staff approved four of 10 programs without having all the necessary information to assess their quality. A major overhaul of Vocational Education at the federal level will broaden the State's current structure to include a number of professional occupations in the near future. This expansion could affect State funding by generating interest in new programs, or by bringing in more students.

K-12 Education: Determining the **Reasons for Variations in Virtual** School Costs (October 2007)

The reported cost of operating virtual schools can vary significantly, with much of the variation in virtual costs due to differences in how schools account for costs. Once differences in accounting and reporting are taken into account, the operating expenditures for our four sample schools ranged from about \$1,940 per FTE (Cherryvale) to just more than \$4,400 per FTE (Emporia) for the 2006-07 school year. Other factors that contributed significantly to the variation in costs included the number of instructional

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staff in each school relative to its enrollment, as well as spending on technology, supplies, training, and travel.

K-12 Education: Reviewing Issues Related to Special Education Funding (December 2007)

In 2005-06, the percent of special education "excess costs" covered by State categorical aid varied between 45% and 207% for 69 school districts and special education cooperatives. Those that spent more on special education per student had less of their excess costs covered by categorical aid. However, because some special education revenues and expenditures weren't handled correctly, districts and cooperatives will receive almost \$800,000 less categorical aid than they were entitled to for the 2007-08 school year. In addition, capping the amount of categorical aid districts and cooperatives could receive would free up a small portion of aid to be redistributed, but wouldn't completely eliminate the variation in the percent of excess costs that are reimbursed.

Finally, recent changes to Medicaid will cost the State an estimated \$24 million in Medicaid funding, starting in the 2007-08 school year. Under current law, the Legislature will replace 92% of the lost funding with State categorical aid, but because of the way categorical aid is distributed, districts and cooperatives in more affluent suburban areas likely will gain funding, while those in high-poverty areas likely will lose funding.

#### **AUDITS RELEASED IN 2008**

K-12 Education: Estimating the Impact of a Second Count Date on School District Funding (February 2008)

As amended by the Senate, House Bill 2123 from the 2007 session would have allowed districts to receive additional funding if their student enrollment significantly increased from September to February. Over the past three school years, 43 districts would have received almost \$7 million in additional funding if House Bill 2123 had been in place. Districts that would have benefited the most from the bill tended to be mid- to large-sized districts on the edge of a metropolitan area that received relatively lower amounts of State and local funding per FTE student through the State's school finance formula. A review of the current second count date for military dependents shows that some of the statutory provisions for administering it appear to be unclear.

K-12 Education: Assessing the Quality of English as a Second Language Preparation in Kansas Teacher Education Programs (April 2008)

In general, teacher education programs in Kansas don't appear to adequately prepare teachers to teach students for whom English is a second language (ESL). Overall, 60% of the new teachers we surveyed who've taught ESL students said they didn't feel adequately prepared to teach them. Survey

2-5

respondents also said they felt far less prepared to teach ESL students than to teach either the general population of students or students with disabilities. Those teachers who felt less prepared to teach ESL students also felt less prepared to teach students in general. Teachers from academic programs that emphasize hands-on experience tended to feel more prepared than those from programs that rely primarily on classroom instruction. Teachers told us requiring more dedicated coursework, hands-on training experience, and foreign language training could improve ESL training. Other factors that affected how prepared teachers felt included the English proficiency of their ESL students and the support they received from their schools.

## K-12 Education: School Districts' Use of Additional State Funding (June 2008)

Over the past three years, districts have received a cumulative total of \$2.3 billion in new funding, including \$1.6 billion from the State. Virtually all the increase in State funding was in four areas: general State aid, State equalization aid, special education categorical aid, and KPERS. In general, districts that received the most new funding per student had more poverty. District spending from the 2004-05 to 2006-07 school years, the most recent year for which spending information is available, increased by almost \$630 million. More than 70% of that increased spending was for student instruction, mostly for salaries and benefits to hire additional teachers and paraprofessionals, or to increase teacher salaries. School districts also increased their spending for support services, administration, operations and maintenance, and transportation. Finally, student outcome data continue to show that student performance generally is improving, although larger and high-poverty districts continue to lag behind.

K-12 Education: Reviewing School
Districts' At-Risk and Professional
Development Programs (December 2008)

For the 2008-09 school year, the State will give school districts an estimated \$368 million to provide additional services to students who are at risk of failing academically. We selected and visited 10 sample districts to determine whether the at-risk services they provide are supported by research and are implemented as part of a thorough school improvement process. In general, they appear to provide atrisk services, both academic and non-academic, that are research-based, and eight of the 10 districts had a good improvement process in place to address the needs of at-risk students.

We also looked at the types of professional development school districts provide. Statewide, the most common types of development training provided by districts include curriculum and assessment development, instructional best practices, intervention strategies, and technology training. The programs provided by our 10 sample districts were supported by research, and for seven of the 10 districts were clearly tied back to student needs. Finally, a recent survey of Kansas teachers indicates that targeted professional development may help the performance of at-risk students.

#### **AUDITS RELEASED IN 2009**

K-12 Education: School District

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Efficiency Audits (July 2009 - estimated)

Audit findings are not yet available.

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#### **EDUCATION**

#### School District Consolidation and Disorganization; Personal Financial Literacy; and Disability History and Awareness

SB 41 amends state law dealing with school district consolidation and disorganization. In situations where a school district disorganizes and the territory of the disorganized district is attached to more than one district, the state financial aid of the disorganized district is allocated to the districts to which the territory of the former district is attached. The state financial aid is allocated on the same proportional basis that the assessed valuation of the territory attached to each district bears to the assessed valuation of the entire disorganized district.

The bill requires the State Board of Education to designate a period of time each school year as a time for disability history and awareness. The State Board will develop objectives and guidelines for disability history and awareness, for all grade levels, within existing curriculum. The bill lists a variety of goals of disability history and awareness instruction, including encouraging better treatment of individuals with disabilities. The bill requires each school district to include disability history and awareness with the district's curriculum, as deemed appropriate by the district. The bill also encourages postsecondary educational institutions to conduct and promote activities that provide education, understanding and awareness of individuals with disabilities, disability history. and the disability rights movement.

The bill requires the State Board of Education to develop state curriculum standards for personal financial literacy for all grade levels within the existing mathematics or other appropriate subject matter curriculum. The bill also requires the State Board to encourage school districts, when selecting textbooks for mathematics, economics, family and consumer science, accounting, or other appropriate courses, to select textbooks containing substantive provisions on personal finance. In addition, the bill requires the State Board of Education to include questions relating to personal financial literacy in the statewide assessments for mathematics or social studies when the statewide assessments for mathematics or social studies are reviewed or rewritten. The State Board is required to examine the questions relating to personal financial literacy and rewrite such questions in order to determine if programs on personal financial literacy are equipping students with the knowledge and skills needed to become self-supporting and to enable students to make critical decisions regarding personal finances.

The bill also repeals several statutes which authorized several school district transfers and fund transfers between 1965 and 1980.

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#### School Districts and the Cash Basis Law and Local Option Budgets

SB 84 amends the current cash-basis law to create an exception for school districts when expenditures exceed current revenues due to the late payment of general or supplemental general state aid. The bill allows the state to make the balance of its fiscal year 2008-2009 state aid payments to a school district after June 30 without the school districts violating current cash-basis law. Under current law, school districts would be out of compliance with the state's cash-basis law, requiring financial reports to note the violation. The provision does not identify a school year in which it would sunset, allowing it to be on-going.

The bill also provides an alternative formula for the calculation of the local option budget of a school district. The bill authorizes a school district to calculate its local option budget using a base state aid per pupil (BSAPP) of \$4,433 (the amount of BSAPP for the current school year) in any school year in which the BSAPP is less than that amount. The bill also authorizes a school district to calculate its local option budget using an amount equal to the amount appropriated for state aid for special education and related services in school year 2008-2009. (A school district may enact a local option budget up to a maximum of 31 percent of the district's state financial aid, which includes the BSAPP multiplied by a district's adjusted enrollment, and state aid for special education.) This provision expires on June 30, 2012.

#### **EDUCATION**

#### University of Kansas Medical Students and the Kansas Tort Claims Act

SB 8 amends KSA 75-6102 to include medical students enrolled at the University of Kansas Medical Center who are in clinical training at the University of Kansas Medical Center or other health care institutions in the definition of "employee" under the Kansas Tort Claims Act. This change would mean that the State of Kansas could be held liable for the student's action or failure to act, if doing so within the scope of his or her employment. The State of Kansas would provide a defense and indemnification for any claims arising out of these students' clinical training.

The provisions of the bill are retroactive to July 1, 2008, and go into effect upon publication in the *Kansas Register*.

#### **Higher Education Construction**

SB 9 establishes the State Educational Institution Project Delivery Construction Procurement Act. The bill exempts certain construction projects and construction project services at state universities from many of the requirements imposed on other state agencies when obtaining the services of architects, engineers, and contractors for construction projects. The bill applies to construction projects and construction project services financed totally with non-state moneys. (Non-state moneys include funds received from any source other than the State of Kansas or any state agency, and could include funding sources such as tuition, fees, or federal funds.)

The bill allows state universities to use an alternative project delivery process. "Alternative project delivery" is defined as an integrated comprehensive building design and construction process. This alternative process would use a "construction management at-risk procurement process" (defined as a construction manager or general contractor hired by the university to manage a project).

The bill requires that all contracts for construction projects and construction services be let by the university to the lowest responsible bidder based upon plans and specifications prepared for the project after receiving approval by the State Board of Regents and the Secretary of the Department of Administration, unless the use of the alternative project delivery process is determined appropriate as provided in the bill. The bill requires that a competitive bid process be used. The bill allows the State Board of Regents to adopt rules and regulations necessary for implementation and administration of the bill's provisions. The provisions of the bill expire on June 30, 2012.

The bill becomes effective upon publication in the Kansas Register.

#### **Community College Land Acquisition**

SB 11 allows community colleges to acquire land and improvements not only within the community college district but also within the service area of the community college. The bill defines service areas as designated geographic areas of the state established by agreement of community college presidents and adopted by the Kansas Board of Regents. Finally, the bill allows the governing body of a technical college to change the name of the college by adopting a resolution.

#### **Expanded Investment Authority**

SB 39 amends a statute governing the investment of public moneys by certain counties and municipalities to allow school districts the same expanded investment authority currently allowed for cities and counties. Expanded investment authority would allow investments in United States government and agency securities, interest-bearing time deposits, and repurchase agreements with maximum maturities of four years.

The bill further provides that, in approving the investment policy of any city, county or school district, the Pooled Money Investment Board (PMIB) must require that the policy addresses liquidity, diversification, safety of principal, yield, maturity, and quality and capability of investment management staff. In addition, the bill provides procedures for compliance with KSA 12-1675(c) (a requirement that municipalities must first offer their idle funds to local financial institutions) and a certification from the investment management staff that those procedures have been followed.

The bill also creates a second condition for the approval of the investment policy for the PMIB. The investment policy is required to contain a certification from the investment management staff that those procedures (compliance with KSA 12-1675(c) as outlined above) have been followed, and a listing of the banks, savings and loan associations, and savings banks from which the city, county, or school district requested bids in the preceding year.

Without the expanded investment authority, cities and counties are permitted to invest only in temporary notes or no-fund warrants, time deposits, open accounts, certificates of deposit (CDs), repurchase agreements, and U.S. Treasury bills or notes with maximum maturities of two years. Expanded investment authority currently is allowed only if the municipality or county has a written investment policy that is approved annually by the PMIB.

## Recreation Commission Petty Cash Fund and School District Contingency Reserve Fund

**SB 161** amends current law to permit recreation commissions to establish petty cash funds. The amount of money in a petty cash fund would not exceed \$1,000 at any one time.

The bill also limits to 10.0 percent the balance maintained in a school district's contingency reserve fund until school year 2012-2013, when the amount returns to current law, which requires that the amount in a district's contingency reserve fund cannot exceed 6.0 percent of a district's general fund. However, the provisions of SB 161 will not be imposed on any school district whose state financial aid is computed under current law (KSA 72-6445a) related to districts formed by consolidation or disorganization or districts with decreasing enrollments. Any such district may maintain the excess amount in the contingency fund until the amount in the fund is depleted.

#### **Postsecondary Education Savings Program**

SB 225 extends the Kansas Postsecondary Education Savings Program indefinitely and makes several changes to the administration of the Program. The bill clarifies that the qualifying household income would be from the tax year prior to the submission of an application for a matching grant rather than the income at the time of the application.

The bill allows the State Treasurer to approve no more than 300 applications from a single congressional district for a total of 1,200 applications. If fewer than 300 applications in a single district are approved, then additional applications from the remaining districts may be approved by the State Treasurer. Applications are approved on a first-come, first-served basis. The bill authorizes the state to match, on a dollar-for-dollar basis, participant contributions during the calendar year for which the participant is approved, providing the participant contributes at least \$100 and no more than \$600 in any calendar year.

The bill directs the State Treasurer to transfer matching funds from the State General Fund to the Kansas Postsecondary Education Savings Program Trust Fund not exceeding the maximum amount specified by appropriation act for that state fiscal year. The State Treasurer's annual report on the program is due by January 31.

#### Schools for the Deaf and Blind

**SB 290** amends the professional contract negotiations law to include the Kansas State School for the Blind and the Kansas School for the Deaf. The professional contract negotiations law governs how school boards in local districts negotiate contracts with teachers.

#### Atchison School District and the former Atchison Juvenile Correctional Facility

HB 2001 allows a student in the custody of the Secretary of Social and Rehabilitation Services or the Commissioner of the Juvenile Justice Authority and who is enrolled in the Atchison School District (USD 409) to be counted as two pupils. The affected students must be housed and receiving educational services at the youth residential center located on the grounds of the former Atchison Juvenile Correctional Facility for the district to qualify at the higher rate.

In school year 2009-2010, the bill authorizes a student enrollment of two times the licensed capacity of the youth residential center; for school years thereafter, student enrollment would be two times the actual number of students at the center.

#### **Second Count Date for Military Students**

HB 2002 allows a school district to recompute its general fund budget based on a second count of military students on February 20. To be eligible for a second count, a school district is required to have at least 25 military pupils or military students equal to one percent or more of the district's enrollment on February 20 who were not enrolled on September 20. Districts eligible for the second count then add the number of additional military students enrolled on February 20 to the September 20 student count to determine a district's general fund budget.

#### **Epinephrine Administration in Schools**

Sub. for HB 2008 authorizes any person to administer epinephrine in an emergency situation to a student or a member of a school staff when (1) the person administering the epinephrine reasonably believes that the student or staff member is exhibiting the signs and symptoms of an anaphylactic reaction; (2) a physician has authorized, in writing, the school to maintain a stock supply of epinephrine; and (3) the epinephrine is administered at school, on school property, or at a school-sponsored event. The bill exempts from liability for civil damages and exempts from the practice of the healing arts any person who gratuitously and in good faith renders emergency care or treatment through the administration of epinephrine to a student or a member of a school staff at school, on school property, or at a school-sponsored event if the person acts as an ordinary and reasonably prudent person would have acted under the same or similar circumstances.

In addition, the bill authorizes any accredited school to maintain an epinephrine kit, if the school chooses to do so. An epinephrine kit may consist of one or more doses of epinephrine. Epinephrine from an epinephrine kit shall be used only in emergency situations when the person administering the epinephrine reasonably believes that the signs and symptoms of an anaphylactic reaction are occurring and if administered at

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school, on school property, or at a school-sponsored event. A school would not maintain an epinephrine kit unless the school has consulted with a pharmacist licensed by the State Board of Pharmacy. The consultant pharmacist has supervisory responsibility of maintaining the epinephrine kit and responsibility for developing procedures, proper control and accountability for the epinephrine kit. The bill further states that the State Board of Pharmacy may adopt any rules and regulations as necessary regarding the maintenance of epinephrine kits.

#### Dyslexia

**HCR 5015** directs the State Board of Education to take certain actions in relation to children with reading problems, including dyslexia. The resolution directs the State Board to do the following:

- Endeavor to ensure that early screening or testing would identify children with a reading disability, including dyslexia;
- Endeavor to review partnerships with early childhood educators so that reading diagnostic assessments would be used in pre-kindergarten through second grade;
- Endeavor to review the level and pace of implementation of best practices of instruction including, but not limited to, the multi-tier system of support:
- Endeavor to review teacher preparation courses to ensure knowledge of best practices of instruction including, but not limited to, the multi-tier system of support and scientifically-based reading instructional components used to instruct children with disabilities including dyslexia, is addressed;
- Endeavor to ensure that parents have easy access to information, including contact information for school district, school, and Department of Education officials; and
- Submit a report of the activities of the State Board in relation to this resolution to the Legislature on or before December 31, 2009.

#### **EDUCATION**

#### **Repeal Outdated Statute**

**SB 40** repeals KSA 2008 Supp. 72-9910 and 72-9911 which established the At-Risk Education Council which fulfilled its statutory duty in October of 2006.

#### **Community Foundations**

SB 175 allows local boards of education to transfer funds to a community foundation. Funds are required to be deposited into a restricted fund and remain subject to any restrictions imposed by the original donor. Monies distributed from the fund are required to be made for the benefit of the school district or for a specific purpose as directed by the original donor.

#### **Regents Campus Inspections**

SB 187 allows the State Fire Marshal to appoint certain qualified employees of the State Board of Regents' institutions who may inspect campus buildings in conjuction with the State Fire Marshal's Office.

#### **Technical Education Statute Update**

**HB 2003** makes a variety of technical amendments to statutes governing postsecondary technical education. Specifically, the bill codifies provisions that have been included in appropriations bills *provisos* regarding development of a funding model for postsecondary technical education, update references to federal law, and replace outdated or unnecessary terminology.

#### Retirement Plan for State Board of Regents

**HB 2004** amends existing law to prohibit a participant in the retirement plan of the State Board of Regents from filing a one-time, irrevocable written election to continue participation in the retirement plan if the participant takes a leave of absence and accepts a position in the executive branch of State government.

#### Fees and Tuition

**HB 2007** amends existing law to permit the State Board of Regents to authorize the awarding of fellowships, scholarships and tuition and fee waivers to both undergraduate and graduate students. The bill removes obsolete language from the existing statute.

#### **Qualified Admissions**

**HB 2197** amends existing law to authorize the Kansas Board of Regents to adopt rules and regulations setting standards that deviate from those established in the statute for admission of students to state educational institutions. Any such rules and regulations that are more rigorous than those set out in the statute, as amended by the bill, could not go into effect prior to the first day of the fourth academic year following the year in which the rules and regulations are adopted.

The bill provides that Kansas residents and nonresidents graduating from non-accredited private secondary schools could be admitted to a state educational institution if the student has a composite ACT score of not less than 21 points. In addition, a resident who graduated from a non-accredited school would qualify for admission if the applicant is 21 years of age or older.

The bill allows each state educational institution to admit not more than 10 percent of the total number of transfer students who do not meet minimum admission standards. The bill authorizes institutions to admit not more than 10 percent of the total number of non-resident transfer students who do not meet the minimum admission standards. The Board of Regents is required to adopt rules and regulations prescribing systemwide criteria and guidelines for admission to transfer students as exceptions to the minimum standards. The bill requires the Board of Regents to report by January 31 each year to the Legislature the number and percentage of transfer student admissions permitted as exceptions during the preceding academic year.

The bill amends existing law by removing the requirement for one unit of computer technology in the prescribed pre-college curriculum. Finally, the bill permits the Board of Regents to submit compiled reports to the Legislature.

## SCHOOL FINANCE

### Presented to

## 2010 COMMISSION

May 28, 2009

Dale M. Dennis State Department of Education

Sharon Wenger Legislative Research Department

> 2010 Commission May 28, 2009 Attachment 4

### 2010 COMMISSION

## May 28, 2009

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## BASE STATE AID PER PUPIL HISTORY

2005-06

\$ 4,257

2006-07

\$ 4,316

2007-08

\$ 4,374

2008-09

\$ 4,400\*

(Originally \$4,433)

2009-10

\$ 4,280

#### 2008-09 -- Base State Aid Per Pupil

Original Law - 2008-09 BSAPP

\$ 4,433

Actual Law - 2008-09 BSAPP

\$ 4,400

\$4,433 to 4,400 = \$21,000,000

#### 2009-2010 - Base State Aid Per Pupil

Current Law using \$59 Increase

\$ 4,492

Current Law using CPI-Urban (\$4,433 x 1.037)

\$ 4,597

#### 2009-2010 - FINAL

Actual BSAPP

\$ 4,280

#### Differences/BSAPP Cost

4,492 to 4,280 = 134,900,000

4,597 to 4,280 = 201,600,000

4,400 to 4,280 = 76,300,000

#### (2008-09) EDITION

# SCHOOL DISTRICT FINANCE AND QUALITY PERFORMANCE ACT AND BOND AND INTEREST STATE AID PROGRAM

(2008-09 School Year)

## SCHOOL DISTRICT FINANCE AND QUALITY PERFORMANCE ACT— FORMULA FOR COMPUTING GENERAL STATE AID

STATE LOCAL GENERAL FINANCIAL minus EFFORT equals STATE AID

Kansas Legislative Research Department August 20, 2008

#### PART A

#### STATE FINANCIAL AID

BASE STATE AID PER PUPIL (BSAPP)

times

ADJUSTED ENROLLMENT

equals

STATE FINANCIAL AID (SFA)

The BSAPP is \$4,433. However, if the appropriation in a school year for general state aid is insufficient to pay school districts' computed entitlements, the State Board of Education will reduce BSAPP — and, therefore, SFA — as necessary to match school district entitlements with the amount of funding that is available.

#### STATE FINANCIAL AID: ENROLLMENT ADJUSTMENTS AND ENROLLMENT DECREASES

In addition to the regular full-time equivalent enrollment in a school district, enrollment adjustments are added in order to reflect additional costs associated with serving certain pupil populations, transporting pupils, operating smaller and larger enrollment school districts, and adding and operating new school facilities (two provisions). There are a total of 13 such weights.

Also, there is a "decreasing enrollment" feature which is designed to facilitate school district financial planning in the face of declining enrollments. This feature permits a school district with an enrollment decrease to base its SFA in the current school year on the greater of its enrollment in the preceding year or a three-year average (the current school year and the two immediately preceding school years). An adjustment adds on any preschool aged four-year-old at-risk pupils being served in the current school year.

#### **ENROLLMENT ADJUSTMENTS**

#### 1. Low Enrollment Weighting

This weighting applies to school districts having unweighted full-time equivalent (FTE) enrollments of under 1,622. The weights were based on 1991-92 school district general fund budgets per pupil. In 2006 SB 549, the factor table was adjusted to reflect the higher base state aid per pupil. With a Base State Aid Per Pupil (BSAPP) of \$4,433 the low enrollment weight of districts having enrollments of 100 or fewer is \$4,496.53 per pupil. Each change of one pupil in this enrollment interval changes the low enrollment weight down or up inversely to the enrollment change. Attachment III is the Low Enrollment Table implemented by the Kansas State Department of Education.



### **EXAMPLES: LOW ENROLLMENT ADJUSTMENT COMPUTATIONS**

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#### **EXAMPLE 1**

Enrollment = 95				
FTE Enrollment (Sept. 20)*		<u>Factor</u>		Low Enrollment Weight Adjustment
95	<u>times</u>	1.014331	<u>equals</u>	96.4

#### **EXAMPLE 2**

FTE Enrollment (Sept. 20)*				
200	<u>times</u>	.749259	equals	149.9

<sup>\*</sup> See Correlation Weighting explanation.

#### 2. High Enrollment Weighting (Formerly called correlation weighting)

This weighting applies to districts having unweighted FTE enrollments of 1,622 and over. It is determined by multiplying the full-time equivalent enrollment by a factor of 0.03504. With BSAPP of \$4,433, the correlation weight is \$155.33 per pupil for all districts with enrollments of 1,622 and over.

#### **EXAMPLE**

FTE Enrollment (Sept. 20)*		Factor		Correlation Weight Adjustment
5,000	<u>times</u>	0.03504	<u>equals</u>	175.2

- \* The 2007 Legislature passed HB 2159 which amends the School District Finance and Quality Performance Act by establishing a second date for enrollment count for students of military families on February 20:
- Provided that an increase of a minimum of 25 students or 1 percent of the district's enrollment
  who are dependents of a full-time active duty member of the military service or military reserve
  who are engaged in mobilizing for war, international peacekeeping missions, national
  emergency, or homeland defense activities.

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#### 3. Transportation Weighting

This weighting helps compensate school districts for providing transportation to public school pupils who reside 2.5 miles or more by the usually traveled road from the school attended.

The preceding year's cost of providing transportation to public and nonpublic school pupils, adjusted to net out costs of transporting pupils who live less than 2.5 miles from school, is determined. The resulting amount is divided by the number of public school pupils enrolled in the district who resided 2.5 miles or more by the usually traveled road from the school attended and for whom transportation was made available by the district. The result (quotient) is the per pupil cost of transportation.

The per pupil cost of transportation of each district is then plotted on a density-cost graph. A statistical technique is employed to construct a "curve of best fit" for all school districts. (This procedure recognizes the relatively higher costs of per pupil transportation in sparsely populated areas as contrasted with densely populated areas.)

Based on a district's density (number of pupils enrolled in the district who reside 2.5 miles or more by the usually traveled road from school divided by the number of square miles in the district), the point on the curve of best fit is identified for each district. This is the <u>formula per pupil</u> cost of transportation of the district.

The formula per pupil cost then is divided by the BSAPP and the quotient is multiplied by the number of residential public school pupils in the current school year who live more than 2.5 miles from the school and for whom transportation is being provided. The result is the district's transportation weight enrollment adjustment.

#### **EXAMPLE**

- 1. From Density-Cost Graph: Formula Per Pupil Cost of Transportation = \$646
- 2. Number of pupils transported 2.5 miles or more in current year = 500
- 3. BSAPP = \$4,433

#### **THEN**

<u>\$ 646</u> \$4,433 <u>equals</u> 0.146 <u>and</u>	500 <u>x 0.146</u> 73	weight adjustment for transportation	<u>equals</u>	73.0
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# 4. Vocational Education Weighting

This weighting is determined by multiplying the FTE enrollment in vocational education programs approved by the State Board of Education by a factor of 0.5. Revenue generated by the weight must be spent for vocational education.

# **EXAMPLE**

FTE Equivalent Vocational Education Enrollment (Sept. 20)	,	Factor		Vocational Education Program Weight Adjustment
60.0	<u>times</u>	0.5	<u>equals</u>	30.0

# 5. Bilingual Education Weighting

This weighting is determined by multiplying the FTE enrollment in bilingual education programs approved by the State Board of Education by a factor of 0.395. Revenue generated by this weight may be spent either for bilingual education or at-risk education.

# **EXAMPLE**

FTE Bilingual Program Enrollment (Sept. 20)		Factor		Bilingual Education Program Weight Adjustment
40.0	times	0.395	<u>equals</u>	15.8

# 6. At-Risk Pupil Weighting

This weighting is determined by multiplying the number of pupils of a district who qualify for free meals under the National School Lunch Program by a factor of .456. A further condition is that in order for it to obtain this weight, a school district must maintain an at-risk pupil assistance plan approved by the State Board of Education. All revenue generated by this weight must be spent for at-risk pupil programs, bilingual programs, vocational programs, or pre-school at-risk programs.

Pupils who receive services under the plan are determined on the basis of at-risk factors determined by the school district board of education and not by virtue of eligibility for free meals under the National School Lunch Program.

## **EXAMPLE**

Number of Pupils Qualifying for Free Lunches (Sept. 20)		Factor		At-Risk Pupil Weight Adjustment
500	times	0.456	equals	228.0

# 6a. High Density At-Risk Weighting

This weight is determined by multiplying the number of pupils of a district who qualify for free meals under the National School Lunch Program by the following factors:

- Those districts that have free meal student percentages of 50.0 percent or more would use 0.10 factor; or
- Those districts that have a density of 212.1 student per square mile and a free lunch percentage of at least 35.1 percent and above would use 0.10 factor.

# Medium Density At-Risk Weighting

- Those districts that have an enrollment of at least 40 percent but less than 50 percent atrisk pupils are eligible for the medium density at-risk weighting. The medium density atrisk pupil weighting of each school district shall be determined by multiplying the number
  of at-risk pupils by .06. The product is the medium density at-risk pupil weighting of the
  district.
- If a school district becomes ineligible for medium density at-risk pupil weighting because enrollment of at-risk pupils in the district falls below the requirement of subsection(a), the medium density at-risk pupil weighting of the district shall be the greater of: (1) The medium density at-risk pupil weighting in the current school year; (2) the medium density at-risk pupil weighting in the prior school year; or (3) the average of the medium density at-risk pupil weighting in the current school year and the preceding two school years.

# 6b. Non Proficient At-Risk Weighting

This weighting is determined by multiplying the number of pupils of a district who score below proficient in reading or math on the state assessments and who are **not** eligible for the federal free meals program, by the factor of .0465.

# **EXAMPLE**

Number of pupils taking the exam not eligible for free meals and scoring below proficient:

 $200 \times .0465 = 9.3 FTE$ 

# 7. School Facilities Weighting

This weighting is assigned for costs associated with beginning operation of new school facilities. The enrollment in the new school facility is multiplied by a factor of .25 to produce the weight adjustment.

In order to qualify for this weighting, the district must have utilized at least 25 percent of the state financial aid of the district authorized for the school year. This weight is available for two school years only—the year in which the facility operation is commenced and the following year.

# **EXAMPLE**

Enrollment of Pupils in New School Facility (Sept. 20)		Factor		School Facilities Weight Adjustment
260	times	0.25	equals	65.0

### 8. Ancillary School Facilities

The law permits a school district to appeal to the State Court of Tax Appeals for permission to levy a property tax for up to two years to defray costs associated with commencing operation of a new facility beyond the costs otherwise financed under the law. To qualify for this tax-levying authority, the district must have begun operation of one or more new facilities in the preceding or current school year (or both), have adopted at least 25 percent of the state financial aid for the district, and have had extraordinary enrollment growth, as determined by the State Board of Education. This tax-levying authority may extend for an additional three years, in accordance with the following requirements. The school district's board of education must determine that the costs attributable to commencing operation of the new school facility (or facilities) are significantly greater than the costs of operating other school facilities in the district. The tax that then may be levied is computed by the State Board of Education by first determining the amount produced by the tax levied for operation of the facility (or facilities) by the district in the second year of the initial tax-levying authority and by adding the amount of general state aid attributable to the school facilities weight in that year. Of the amount so computed, 75 percent, 50 percent, and 25 percent, respectively, are the amounts that may be levied during the three-year period.

An amount equal to the levy approved by the State Court of Tax Appeals is converted to the ancillary school facilities weight. The weight is calculated each year by dividing the amount of the levy authority approved by the State Court of Tax Appeals by BSAPP.

#### **EXAMPLE**

Amount of Authorized Tax Levy		BSAPP		Ancillary School Facilities Adjustment
\$550,000	divided by	\$4,433	<u>equals</u>	124.0

**NOTE**: The school district levies the amount approved by the State Court of Tax Appeals. The proceeds are then credited to the State School District Finance Fund.

# 9. Special Education and Related Services

The amount of special education services state aid a school district receives, including "catastrophic" special education aid, is divided by BSAPP to produce this weighting. The state special education services aid a district receives is deposited in its general fund and then, in turn, is transferred to the district's special education fund.

This procedure is aimed at increasing the size of a school district's general fund budget for purposes of the local option budget calculation (LOB). As noted in Part B of this memorandum, the amount attributable to this weighting is defined as "local effort" and, therefore, as a deduction in computing the general state aid entitlement of the district.

In summary, this procedure does not increase the school district general fund state aid requirement; it only increases the computed size of this budget for the benefit of the LOB provision of the law (see Attachment 1 for an explanation of the LOB.)

Amount of Special Education Services Aid to the District		BSAPP		Special Education and Related Services Weight Adjustment
\$650,000	divided by	\$4,433	equals	146.6

# 10. Declining Enrollment Weighting

Any school district that is at its maximum local option budget authority and has declined from the prior year may seek approval from the State Board of Tax Appeals to make a levy for up to two years, capped at 5 percent of the district's general fund budget. The levy is equalized up to the 75<sup>th</sup> percentile. For school year 2007-08, the maximum LOB would be considered to be 31 percent, provided the increase is approved by the electors. An amount equal to the levy approved by the State Court of Tax Appeals is converted to the ancillary school facilities weight. The weight is calculated each year by dividing the amount of the levy authority approved by the State Court of Tax Appeals by BSAPP.

#### **EXAMPLE**

Amount of Authorized Tax Levy		BSAPP		Declining Enrollment Adjustment
\$425,700	divided by	\$4,433	<u>equals</u>	96.0

**NOTE**: The school district levies the amount approved by the State Court of Tax Appeals. The proceeds are then credited to the State School District Finance Fund.

**NOTE**: All pupil weight adjustments are based on current year features. An exception applies when the enrollment of a district in the current year has decreased from that of the preceding year. In those instances, the low enrollment weight or correlation weight for the preceding year, or the three-year average, whichever applies, is used.

# 11. Cost-of-Living Weighting

The law permits a local school board to levy a local tax for the purpose of financing the cost-of-living weighting in a district which has higher than the average statewide cost of living based on housing cost. The levy is an amount directly attributable to the cost-of-living weighting which is derived as described in the example below.

The State Board of Education is required to determine which districts are eligible to apply for this weighting. The district will be deemed eligible by the State Board if its average cost-of-living is at least 25 percent higher than the statewide average. In addition, the district must have adopted the maximum local option budget (LOB) to be eligible.

The local school board would be required to pass and publish a resolution authorizing the levy, and the resolution is subject to protest petition.

#### **EXAMPLE**

Amount of Authorized Tax Levy		BSAPP	•	Cost-of-Living Weight
\$ 550,000*	divided by	\$ 4,433	equals	124.1

\* There is a cap on the amount that can be levied under this weighting. A district's state financial aid (SFA) times .05 is the maximum amount that can be levied.

#### **DECREASING ENROLLMENT PROVISIONS**

When a district's enrollment in the current school year has decreased from the preceding school year, the district may base its budget on the greater of unweighted full-time equivalent enrollment of the preceding year or the three-year average of unweighted full-time equivalent enrollment (current school year and two immediately preceding school years).

#### **EXAMPLE**

Α.	September 20 Enrollment—Current Year <u>less</u> Pres Enrollment	chool Aged At-Risk Program	1,375
The second secon	September 20 Enrollment in Preceding School Yea Program Enrollment	r <u>less</u> Preschool Aged At-Risk	1,390
	Alternative Enrollment to Be Used in Current School	ol Year	1,390
В.	September 20 Enrollment <u>less</u> Preschool Aged At-Risk Program Enrollment:	Current School Year	1,375
A THE STATE OF THE		Preceding School Year	1,390
	. s	Second Preceding School Year	1,402
		Average	1,389
	Alternative Enrollment to Be Used in Current School	ol Year	1,389
Enr	ollment for Current School Year (Greater of A or B)		1,390
Р	lus Preschool Aged At-Risk Program Enrollment in 0	Current Year @ 0.5	10
		Enrollment	1,400

#### **Alternative**

In a school district for which the State Board of Education has determined that the enrollment of the district in the preceding school year had decreased from the enrollment in the second preceding school year and that a disaster had contributed to the decrease, the enrollment of the district in the second school year following the disaster is determined on the basis of a four-year average of the current school year and the preceding three school years, adjusted for the enrollment of pre-school aged at-risk pupils in those years. However, if the enrollment decrease provisions of the general law (above) are more beneficial to the district than the four-year average, the general law will apply.

# PART B

#### LOCAL EFFORT

A school district's <u>local effort</u> is, in essence, a credit against its general state aid entitlement. Local effort represents locally generated resources that are available to the school district general fund to help finance the district's educational program.

The following items are defined as local effort:

	Example		
	\$ 2,000,000	1.	proceeds of the uniform school district general fund property tax—20 mills in 2008, including the \$20,000 residential exemption,
	500,000	2.	Special education services state aid,
	3,000	3.	unexpended and unencumbered balances remaining in the general fund,
	1,800	4.	unexpended and unencumbered balances,
	5,000	5.	industrial revenue bond and port authority bond in lieu of tax payments,
	200	6.	mineral production tax receipts,
	None	7.	70 percent of federal Impact Aid, in accord with federal law and regulations,
-	None	8.	tuition paid on behalf of nonresident pupils for enrollment in regular education services,
	None	9.	motor vehicle tax receipts,(1
	None	10.	rental/lease vehicle excise tax receipts, 1 and
	None	11.	remaining proceeds of the former general fund and transportation tax levies prior to their repeal (now obsolete as this taxing authority was repealed in 1992).
TOTAL LOCAL EFFORT	\$2,510,000		

#### NOTES:

- 1. This school district general fund revenue source was phased out over a five-year period. After FY 2000 there are no receipts from this source.
- 2. If the sum of a district's local effort exceeds its SFA entitlement, the district receives no general state aid and the "excess" amount is remitted to the State Treasurer and is credited to the State School District Finance Fund. Revenue in this fund is used for school district general state aid.

# PART C

# **GENERAL STATE AID**

A district's general state aid entitlement is determined by subtracting the district's local effort from its SFA.

## **EXAMPLE**

	\$ 9,192,269	SFA*	
<u>minus</u>	2,510,000	Local Effort**	
equals	\$ 6,682,269	GENERAL STATE AID	

This example is based on a district that receives low enrollment weight. Thus, the correlation weight example is not applicable in this instance.

- \* \$4,433 BSAPP times 2,073.6 (adjusted enrollment—includes pupil weights). However, if the appropriation for general state aid is insufficient to fund all school district entitlements, the \$4,433 BSAPP is reduced to the level at which entitlements may be funded.
- \*\* Sum of local effort items.

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#### USD Form 150 2008-2009

#### ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET

(This form should be included with the budget document and filed with the State Department of Education)

G	eneral Fund Budget – Lines 1 through 17				
1.	Estimated 9-20-2008 FTE enrollment (from Table I or Table IV) (Exclude 4 yr old	at-risk FTE.)		=	941.2
2.	Estimated 9-20-2008 4yr old at risk FTE enrollment (e) (Must be approved.)(At-ris	sk students count as . (Table IV, Line 4)	5 FTE)	=	7.0
3.	Total Estimated 9-20-2008 FTE Enrollment (Line 1 + Line 2)			=	948.2
1	Estimated low enrollment and high enrollment for districts. 9-20-2008 FTE enrollment	ment			
٦.	(from line 3) 948.2 x 0.263961	factor (from Table I	or pages 5, 6)	=	250.3
5.	Estimated weighted bilingual education enrollment. 9-20-2008 bilingual FTE (a) 10.6667 + 0.0000	(Table IV, Line 5) x	0.395	=	4.2
6.	Estimated weighted vocational education enrollment. 9-20-2008 vocational education enrollment 9-20-2008 vocation enrollment 9-20-2008 voca	=	20.8		
7.	Estimated weighted at-risk student enrollment(c). Number of eligible students that as of 9-20-2008 183 + 0	=	83.4		
8.	Estimated High At-Risk Weighting. (Can only qualify for one of the following) District's calculated free lunch percentage:  (Comes from Table VI, Line 4)	19.30%			
	District's calculated students per square mile:  Line 3 / square miles in district = 948.2 / 153.1 =	= 6.2			
	<ul> <li>a. Number of students eligible for free lunch (at least 50%)</li> <li>b. Number of students eligible for free lunches at 35.1% and 212.1 students per sc. Number of students eligible for free lunches (40-50%)</li> </ul>	square mile.	(183+0) x (183+0) x (183+0) x	0.1 = 0.1 = 0.06 =	0.0 0.0 0.0
9.	Est. Non-Proficient student weighting. Number of non-proficient students. (g) (	81 >	0.0465)	=	3.8
10	Estimated weighted FTE for new facilities. 9-20-2008 enrollment of students att new facility (d) 344.0 + 0.0	ending a (Table IV, Line 9) x	0.25	=_	86.0
11	Estimated weighted FTE for transportation. (Table III, Line 5)			=	98.0
12	2. Estimated weighted FTE virtual enrollment. (Table V, Line 4)			=	6.0
13	B. Estimated ancillary facilities weighting. Amt approved by Board of Tax Appeal	0 -	- \$4,433	=	0.0
14	4. Estimated Special Education weighting. Amount of Sp. Ed. Funding (f)	983,465	- \$4,433	=	221.9
15	5. Estimated Declining Enrollment weighting. Amount of Tax Appeal + State Aid	0 -	- \$4,433	=	0.0
16	6. Estimated 2008-2009 operating budget. (Lines 3 through 15)	1,722.6	\$4,433	=	\$7,636,286
17	7. Estimated Cost of Living weighting \$0	-	\$4,433	=	0.0
	(maximum allowed for this district)	(Amt district will us		າum)	
18	3. Estimated 2008-2009 operating budget. (Include Cost of Living)	1,722.6	\$4,433	=	\$7,636,286
L	ocal Option Budget See Form 155				
(a	approved bilingual class on 9-20-2008 and dividing by 6 (cannot exceed 6 hours clock hours 64.0 ÷ 6 = 10.666	rolled and attending in for an individual stude 67 (Record on Line 5)	n an nt). Total		
(b	FTE is computed by taking the total clock hours of vocational education students in an approved vocational class on 9-20-2008 and dividing by 6 (cannot exceed 6 clock hours $250.0 \div 6 = 41.666$				
(d	<ul> <li>USD must have an approved at-risk pupil assistance plan for the school district.</li> <li>In order to access new facilities weighting, a USD must have adopted at least a</li> <li>Four year old at risk students are counted as .5 FTE. USD must be approved by</li> </ul>		partment		

of Education.
(f) Comes from form 118 (line 19).

(g) 2007-2008 Non Proficient students (excluding free students).

(NOTE: If September 20 falls on a weekend, the following Monday will be the official count date.)

1. September 20, 2007, FTE and February 20, 2008 FTE enrollment	(Excludes 4 yr old at risk students.) =	937.6
2. September 20, 2008, FTE enrollment (Excludes 4 yr old at risk stud	dents.) =	945.7
3. 3 YR AVG FTE: ( 938.6 + 937.6	· +	9 :
(9/20/2006 FTE)* (line 1) 945.7 )/3= 940.6		040.6
(line 2) (goes to line		940.6
* Excludes 4 yr old at risk students, but includes 2/20/2007 military	students.	
4. FTE enrollment for budget purposes (higher of line 1, 2, or 3)	- <u>-</u> _	945.7
5. Virtual 9/20 FTE from Table V, Line 1	=	4.5
6. Line 4 minus Line 5 (Goes to page 1, line 1 if no military provision;	see Table IV.)	941.2
t and attack	TABLE II	***************************************
Enrollment of District	n Enrollment Weighting Factor	
0 - 99.9	1.014331	
	[7337 - 9.655 (E - 100)]÷3642.4} -1	
300 - 1,621.9 {[540	06 - 1.237500 (E - 300)]÷3642.4} -1	
1622 and over	0.03504	
'E' is 9-20-2008 FTE Enrollment (from Page 1, line 3)		
EXAMPLE: (FTE of 954.0)	FOR COMPUTED FACTORS SEE 2008-2009 LOW ENROLLMENT	
{[5406 - 1.237500 (954.0 - 300)]÷3642.4}-1	AND HIGH ENROLLMENT FACTOR	
{[5406 - 1.237500 (654.0)]÷3642.4}-1	TABLE (PAGES 5 AND 6)	
{[5406 - 809.325]÷3642.4}-1 {4597.675÷3642.4} -1		
1.261991-1 0.261991		
	TADLE	
	TABLE III ortation Weighting	
1. Area of district in square miles 9-20-2008.	=	153.1
2. All public pupils transported or for whom transportation is being ma	ade available 9-20-2008	
who reside in the district 2.5 miles or more (Estimated)	587.0 +0.0 (Table IV) =	587.0
3. Index of density = Line 2	(Line 8) =	3.83
4. Using index of density (Line 3), determine amount from density tab	ole on attached pages 7 and 8.	0.1669
5. Estimated weighted FTE for transportation. 9-20-2008 number of r	resident students over	
2.5 miles (line 2) 587.0 x	0.1669 factor (Line 4) (to Line 9, Page 1) =	98.0
		<del></del>

	USD#	343	22
TABLE IV House Bill 2059 - Military Provision	302"	0.10	
1. Estimated Adjusted 9-20-2008 FTE (Table 1, Line 6, Form 150)		=	941.2
<ol> <li>Estimated 2-20-2009 FTE (excludes 4 yr old at risk students) of new students of military families, not enrolled on 9-20-2008 (Must be at least 25 FTE or 1% of Line 1. If it doesn't meet criteria then calculates zero.)</li> </ol>	0.0	=	0.0
3. Estimated FTE Enrollment count for 2008-2009 (Line 1 + Line 2) to Line 1, Form 150		=	941.2
Number of students in Line 2 with the following weighting factors:			
4. Estimated 2-20-2009 4yr old FTE (add to Line 2, Form 150)		=	0.0
<ol> <li>Estimated weighted bilingual education enrollment. 2-20-2009 bilingual FTE (a) (add to Line 5, Form 150)</li> </ol>	0.0000 x 0.395	=	0.0
6. Estimated weighted vocational education enrollment. 2-20-2009 vocational education FTE (b) 0.0000 x 0.5 (add to Line 6, Form 150)		=	0.0
7. Estimated weighted at-risk student enrollment ( c). Number of students eligible that qualify for free lunches as of 2-20-2009	ne 7, Form 150)	=	0.0
<ol> <li>Estimated 2-20-2009 FTE of new students of military families, not enrolled on 9-20-2008 transported transportation is being made available 2-20-2009 who reside in the district 2.5 miles or more (goes to Table III, Line 2, Form 150)</li> </ol>	or for whom	=	0.0
9. Estimated weighted 2-20-2009 FTE for New Facilities (d) (add to Line 10, Form 150)  FTE	0.0 x 0.25	=	0.0
(a) FTE is computed by taking the total clock hours of bilingual students who are enrolled and attending approved bilingual class on 2-20-2009 and dividing by 6 (cannot exceed 6 hours for an individual stucclock hours  O.00 + 6 = 0.0000 (Record on Line)	lent). Total		
(b) FTE is computed by taking the total clock hours of vocational students who are enrolled and attendir approved vocational class on 2-20-2009 and dividing by 6 (cannot exceed 6 hours for an individual st clock hours 0.0 ÷ 6 = 0.0000 (Record on Line	udent). Total	-ক্লোপ	
(c) USD must have an approved at-risk pupil assistance plan for the school district.			
(d) In order to access new facilities weighting, a USD must have adopted at least a 25% LOB.			
TABLE V Virtual Enrollment Weighting (2008 SB 669)			
1. Estimated 9/20/2008 FTE Virtual Enrollment 4.5	X 1.05	=	4.7
Estimated Non-Proficient* Virtual Students (headcount)	X 0.25	=	0.8
	X .08 = 0. X .08 = 0.		0.5
4. Estimated Weighted FTE Virtual Enrollment			6.0
* This provision applies to pupils that would qualify for paid or reduced priced lunches, and did not meet	proficient		\ <del>-</del>

in Math or Reading State Assessments in the prior year. The virtual school must have a virtual at-risk pupil assistance plan on file with KSDE.

\*\* The Advanced Placement (AP) course is not available in the home district of the virtual pupil. The home
district is either more than 200 square miles or has an enrollment of at least 260 pupils.

"Virtual School" means any school or educational program that: (1) Is offered for credit; (2) uses distance-learning technologies which predominately use internet-based methods to deliver instruction; (3) involves instruction that occurs asynchronously with the teacher and pupil in separate locations; (4) requires the pupil to make academic progress toward the next grade level and matriculation from kindergarten through high school graduation; (5) requires the pupil to demonstrate competence in subject matter for each class or subject in which the pupil is enrolled as part of the virtual school; and (6) requires age-appropriate pupils to complete state assessment tests.

#### TABLE VI High At-Risk Weighting Calculation

ı. Ca		ine 7 total stude		r Free Lunches) / (Page 1, Li	ne 3) = 183 + 0 / 948.2 =	19.30%	=	19.30%
2. Dis	strict's calculate	ed free lunch pe	rcentage for th	ne prior year			= <u></u>	18.37%
3. 3 \	YR AVG %: (	18.42% (9/20/2006 %)*	+	19.30% (line 1)	+*			
		18.37% (line 2)	)/3=	18.70% (goes to line 3)			<u>=</u>	18.70%
4. Fre	ee lunch percei	ntage to be used	d for budget pu	urposes (higher of line 1, 2, o	r 3) (Goes to page 1, line	8)	=	19.30%

#### ADDITIONAL DEFINITION FOR SCHOOL FACILITIES (Must use a minimum LOB listed below to qualify for this provision.)

a) School Facilities Definition - School facilities weighting is available for school districts whose adopted local option budget (LOB) is at least 25% for 2008-09 and have constructed an entirely new facility or an addition to an existing facility.

The determination of weighting will be based upon the number of full-time equivalent (FTE) students that are enrolled and attending in the new facility September 20 (and February 20 for districts qualifying under K.S.A. 72-6448). In the case of school districts that have constructed an addition to existing facilities, the number of students that are enrolled and attending in the new addition will be counted on a full-time equivalent basis (see example 2.) The additional weighting for this provision of the law is applicable for two years only. For a new facility, the FTE is for the entire building (see example 1). For additions to an existing facility, the following calculating would be utilized.

Example #1: (For new buildings.)

For a totally new constructed building, the FTE equals the total enrollment FTE for that building.

	<u>Headcount</u>	<u>FTE</u>
Kindergarten	112	56.0
Grade 1	102	102.0
Grade 2	96	96.0
Grade 3	90	, 90.0
Weighting for exam	nple:	344 X 0.25 = 86 X \$4433 = \$381238

#### Example #2: (For new additions)

	Total number of students in each new classroom Number of class periods (divide by) Full-time equivalent enrollment =		
Example:	New classroom A =	600	students for the day
	New classroom B =	598	students for the day
	New classroom C =	602	students for the day
	New classroom D =	608	students for the day
	TOTAL =	2408	•
	divide by		class periods
	=	344	FTE

Weighting for above example: 344 X 0.25 = 86 X \$4433 = \$381238

## **Qualifying for New Facilities Weighting**

In order to qualify for new facilities weighting, a district must have adopted at least a 25% local option budget.

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Form 150

Page 4

	New low enr		New low enr		New low enr		New low enr		New low enr		New low enr		New low enr		New low enr		May law and		Mauriania		N
FTE	factor	FTE	factor	FTE	factor	FTE	factor	FTE	factor	FTE	factor	FTE	factor	FTE	factor	FTE	New low enr factor	FTE	New low enr factor	FTE	New low enr factor
100.0	1.014331	164.0	0.844685	228.0	0.675038	292.0	0.505392	356.0	0.465160	420.0	0,443416	484.0	0.421673	548,0	0.399929	612.0	0.378185	676.0	0.356441	740.0	0.334697   1
101.0	1.011682	165.0	0.842035	229.0	0.672389	293.0	0.502743	357.0	0.464820	421.0	0.443076	485.0	0,421332	549.0	0.399588	613,0	0.377844	677.0	0.356100	741,0	0.334356
107	1.009030   1.006380	166.0 167.0	0.839383 {	230,0	0.669737	294.0	0.500091	358.0	0.464482		0.442738		0.420994	550.0	0.399250	614.0	0.377507	678.0	0.355763	742.0	0.334019
i	1.003728	168.0	0.836734 { 0,834082	231.0 232.0	0.667088   0.664436	295.0 296.0	0.497441	359.0	0.464142	423.0	0.442398	487.0	0.420654	551.0	0.398910	615.0	0.377166	679.0	0.355422	743.0	0.333678 [
100	1.001079	169.0	0,831433	233.0	0.661786	297.0	0,494789   0,492140	360.0 361,0	0.463801   0.463461	424.0 425,0	0.442057 [	488.0	0,420314	552.0	0.398570	616.0	0.376826	680.0	0.355082		0.333338
106.0	0.998427		0.828780	234.0	0.659134	298,0	0.489488	362.0	0.463123	426.0	0,441717   0,441379	489.0 490.0	0.419973   0.419635	553.0 554,0	0.398229   0.397892	617.0	0.376485	681.0	0.354741		0.332997
107.0	0.995778	171.0	0,826131	235.0	0,656485	299,0	0.486838	363.0	0.462783	427.0	0.441039	491.0	0,419035	555,0	0.397551	618,0 619,0	0,376148   0,375807	682.0 683.0	0.354404   0.354063	746.0 747.0	0,332660   0,332319
108.0	0.993125		0.823479	236,0	0.653833	300.0	0,484186	364.0	0.462442	428,0	0.440698	492.0	0,418955	556,0	0.397211	620,0	0,375467	684.0	0.353723	747.0	0.331979
109.0	0.990476		0.820830	237,0	0.651183	301.0	0.483846	365.0	0.462102	429,0	0.440358	493.0	0,418614	557,0	0.396870	621.0	0.375126	685.0	0.353382	749.0	0.331638
110.0	0.987824	174,0	0.818178	238.0	0,648531	302.0	0.483508	366.0	0.461764		0.440020	494,0	0.418276	558.0	0.396533	622.0	0,374789	686.0	0,353045	750.0	0.331301
111.0 112.0	0.985175   0.982523	175.0 176.0	0.815528   0.812876	239.0	0.645882	303.0	0.483168	367.0	0.461424	431,0	0.439680	495,0	0.417936	559.0	0.396192	623,0	0.374448	687,0	0.352704	751.0	0.330960
113.0	0.979873		0.810227	240.0 241.0	0,643230   0.640580	304,0 305,0	0.482827	368.0	0.461083		0.439339	496.0	0.417596	560.0	0.395852	624.0	0.374108	688.0	0.352364	752.0	0.330620
114,0	0.977221		0,807575	242.0	0.637928	306,0	0.482487   0.482149	369,0 370.0	0.460743   0.460405	433.0 434.0	0,438999   0,438661	497.0	0.417255	561.0	0.395511	625,0	0.373767	689.0	0.352023	753.0	0.330279
115.0	0.974572		0,804925	243.0	0.635279	307,0	0.481809	371.0	0.460065	435.0	0.438321	498.0 499.0	0.416917   0.416577	562.0 563.0	0.395174   0.394833	626.0 627,0	0.373430	690.0	0.351686	754.0	0.329942
116.0	0.971920	180,0	0.802273	244.0	0.632627	308.0	0.481468 ]	372.0	0.459724	436.0	0.437980	500.0	0.416237	564.0	0.394493	628.0	0.373089   0.372749	691.0 692.0	0,351345   0,351005	755.0 756.0	0.329601
117.0	0.969270		0,799624	245.0	0.629977	309.0	0.481128	373,0	0,459384	437.0	0,437640		0.415896	565.0	0.394152	629.0	0.372448	693,0	0.351003	757.0	0.329261   0.328920
118,0	0.966618		0.796972	246.0	0.627325	310.0	0.480790	374.0	0.459046	438.0	0.437302	502.0	0.415558	566,0	0.393815	630.0	0.372071	694.0	0,350327	758,0	0.328583
119.0	0,963969	183.0	0.794322	247.0	0.624676	311,0	0,480450	375.0	0.458706	439.0	0,436962	503.0	0.415218	567.0	0.393474	631,0	0.371730	695.0	0.349986	759.0	0.328242
120.0 121.0	0.961317   0.958667	184.0 185.0	0.791670   0.789021	248.0	0.622024	312.0	0.480109	376.0	0.458365	440.0	0.436621	504.0	0.414878	568.0	0.393134	632.0	0,371390	696.0	0.349646	760.0	0.327902
122.0	0.956015	186.0	0.786369	249.0 250.0	0.619375   0.616722	313.0 314.0	0.479769	377.0	0.458025	441,0	0.436281	505.0	0.414537	569.0	0.392793	633.0	0.371049	697.0	0.349305	761.0	0.327561
123.0	0.953366	187.0	0.783720	251.0	0.614073	315,0	0,479431   0.479091	378,0 379.0	0.457687   0.457347	442.0 443.0	0.435943	506.0	0.414199	570.0	0.392456	634.0	0.370712	698.0	0.348968	762,0	0.327224
124.0	0.950714	188.0	0.781067	252.0	0.611421	316.0	0.478750	380.0	0.457347	444,0	0.435603   0.435262	507.0 508.0	0.413859   0.413519	571.0 572.0	0.392115	635.0	0,370371	699,0	0.348627	763.0	0.326883 {
125,0	0.948064	189.0	0.778418	253.0	0.608772	317.0	0.478410	381.0	0.456666	445.0	0.434922	509.0	0.413178	573.0	0.391775   0.391434	636.0 637.0	0.370031   0.369690	700,0 701,0	0.348287   0.347946	764.0 765.0	0.326543
126.0	0.945412	190.0	0.775766	254.0	0.606120	318.0	0,478072	382.0	0.456328	446.0	0.434584	510.0	0.412840	574.0	0.391097	638.0	0.369353	702.0	0.347609	766.0	0,326203   0,325865
127.0	0,942763	191.0	0.773117	255.0	0.603470	319.0	0.477732	383.0	0.455988	447.0	0.434244	511.0	0.412500	575,0	0.390756	639.0	0.369012	703.0	0.347268	767.0	0.325524
128.0 129.0	0,940111	192.0	0.770465	256.0	0.600818	320,0	0.477391	384.0	0.455647	448.0	0,433903	512.0	0.412160	576.0	0.390416	640.0	0,368672	704.0	0.346928	768,0	0.325184
130.0	0.937462   0.934809	193.0 194.0	0.767815   0.765163	257.0 258.0	0.598169	321.0	0.477051	385.0	0.455307	449.0	0,433563	513.0	0.411819	577.0	0.390075	641.0	0.368331	705.0	0.346587	769.0	0.324844
131.0	0.932160	195.0	0.762514	259.0	0,595517   0.592867	322.0 323,0	0.476713   0.476373	386.0 387.0	0.454969	450.0	0.433225	514.0	0.411481	578.0	0.389738	642.0	0.367994	706.0	0.346250	770.0	0.324506
132.0	0,929508	196,0	0.759862	260.0	0.590215	324.0	0.476032	388.0	0.454629   0.454288	451.0 452.0	0.432885   0.432544	515,0 516,0	0.411141   0.410801	579.0	0.389397	643.0	0,367653	707.0	0.345909	771.0	0.324165
133.0	0.926859	197.0	0.757212	261.0	0.587566	325.0	0.475692	389,0	0.453948	453,0	0.432204	517.0	0.410460	580.0 581.0	0,389057   0.388716	644,0 645.0	0.367313   0.366972	708.0 709.0	0.345569	772.0	0.323825
134.0	0.924207	198,0	0.754560	262.0	0.584914	326.0	0,475354	390.0	0.453610	454,0	0.431866	518.0	0.410122	582.0	0.388379	646.0	0.366635	710.0	0,345228   0.344891	773.0 774,0	0.323485   0.323147
135.0	0.921557	199,0	0.751911	263.0	0.582264	327.0	0.475014	391.0	0.453270	455.0	0.431526	519.0	0.409782	583,0	0.388038	647.0	0.366294	711.0	0.344550	775,0	0.322806
136.0	0.918905	200.0	0.749259	264.0	0.579612	328,0	0.474673	392,0	0.452929	456,0	0.431185	520,0	0.409442	584.0	0.387698	648.0	0,365954	712.0	0.344210	776.0	0.322466
137,0 138.0	0.916256	201.0	0.746609	265.0	0.576963	329.0	0.474333	393.0	0.452589	457.0	0.430845	521.0	0,409101	585,0	0.387357	649,0	0.365613	713.0	0.343869	777.0	0.322126
139.0	0,913604   0,910954	202.0 203.0	0.743957   0.741308	266.0 267.0	0.574311	330.0	0.473995	394.0	0.452251	458,0	0.430507	522.0	0.408763	586,0	0.387020	650.0	0.365276	714.0	0.343532	778.0	0.321788
140.0	0.908302	204.0	0.741306	268.0	0.571662   0.569009	331,0 332.0	0,473655	395,0	0.451911	459.0	0.430167	523.0	0.408423	587.0	0.386679	651.0	0.364935	715.0	0.343191	779.0	0.321447
141.0	0.905653	205.0	0.736006	269.0	0.566360	333.0	0.473314   0.472974	396.0 397.0	0.451570   0.451230	460.0 461.0	0.429826   0.429486	524,0 525,0	0,408083   0,407742	588.0 589,0	0,386339 [	652,0	0.364595	716.0	0.342851	780,0	0.321107
142.0	0.903001	206.0	0.733354	270.0	0.563708	334,0	0.472636	398,0	0.450892	462.0	0,429148	526.0	0.407404	590.0	0.385998   0.385661	653.0 654.0	0.364254   0.363917	717.0 718.0	0.342510	781.0	0.320767
143.0	0.900351	207.0	0.730705	271.0	0,561059	335.0	0.472296	399.0	0.450552	463.0	0.428808	527,0	0,407064	591.0	0.385320	655.0	0.363576	719.0	0.342173   0.341832	782.0 783.0	0.320429   0.320088
144.0	0.897699	208.0	0.728053	272.0	0.558407	336,0	0.471955	400,0	0.450211	464.0	0.428467	528.0	0.406724	592.0	0.384980	656,0	0,363236	720.0	0.341492	784,0	0.319748
145.0	0.895050	209,0	0.725404	273.0	0,555757	337.0	0.471615	401.0	0.449871	465.0	0.428127	529.0	0.406383	593.0	0.384639	657,0	0,362895	721.0	0.341151	785.0	0.319408
146,0 147.0	0.892398   0.889749	210.0 211.0	0.722751	274.0	0,553105	338.0	0.471277	402.0	0.449533	466,0	0.427789	530.0	0.406045	594.0	0.384302	658.0	0.362558	722.0	0.340814	786.0	0.319070
148.0	,	212.0	0.720102   0.717450	275.0 276.0	0.550456   0.547804	339,0 340.0	0.470937	403.0	0.449193	467.0	0.427449	531.0	0.405705	595,0	0,383961	659,0	0.362217	723.0	0.340473	787.0	0.318729
149.0	•	213.0	0.714801	277.0	0.545154	341,0	0.470596   0.470256	404,0 405,0	0.448852   0.448512	468.0 469.0	0.427108	532.0	0.405365	596.0	0.383621	660.0	0.361877	724.0	0.340133	788,0	0,318389
150.0	•	214,0	0.712149	278.0	0.542502	342.0	0.469918	406.0	0.448174	470.0	0,426768   0,426430	533.0 534.0	0,405024   0,404686	597.0 598.0	0,383280   0,382943	661,0 662,0	0,361536   0,361199	725.0	0.339792	789.0	0.318049
151.0	0.879146	215.0	0.709499	279.0	0,539853	343,0	0.469578	407.0	0.447834	471.0	0.426090	535.0	0.404346 ]	599,0	0.382602		0.360858	726,0 727.0	0,339455   0.339114	790,0 791,0	0.317711   0.317370
152.0		216.0	0.706847	280.0	0.537201	344,0	0,469237	408.0	0.447493	472.0	0.425750		0.404006	600,0	0.382262	664,0	0.360518		0.338774	792.0	0.317370
153.0		217.0		281,0	0.534551	345.0	0.468897	409.0	0.447153	473.0	0.425409	537,0	0.403665	601.0	0.381921	665,0	0,360177	729.0	0.338433	793.0	0.316690
154,0 155,0		218.0	0.701546	282.0	0.531899	346,0	0.468559	410.0			0.425071	538,0	0.403327	602.0	0,381584	666.0	0.359840	730,0	0.338096	794.0	0.316352
155.0 156.0		219.0 220.0	0.698896   0.696244	283.0 284.0		347.0	0.468219		0,446475		0.424731	539.0	0.402987	603.0	0.381243 [		0.359499	731.0	0.337755	795.0	0.316011
157.0	· · · · · · · · · · · · · · · · · · ·	221.0	0.693595	284.0 285.0	0.526598   0.523948	348.0 349.0	0.467878		0.446134	476,0	0.424391	540.0	0.402647	604.0	0.380903	668.0	,	732,0	0.337415	796.0	0.315671
158.0	0,860589	222.0	0.690943	286.0		350.0	0.467538   0.467200		0.445794   0.445456		0,424050		0.402306	605.0	0.380562	669.0	0,358818		0.337074	797.0	0.315331
159.0		223,0	•	287.0	0.518647	351,0	0.466860			479.0	0.423712   0.423372	542.0 543.0	0.401968   0.401628	606.0 607.0	0.380225	670.0 671.0	0.358481		0.336737	798.0	0.314993
160.0		224.0		288.0		352.0	0.466519		0.444775	480.0	0.423032	544,0	0.401028	608.0	0.379884   0.379544		•		0.336396	799,0 800.0	0.314652 (
161		225.0	0.682992	289.0		353,0	0.466179		0.444435	481.0	0.422691	545.0	0.400947	609.0	0.379203		•	737.0	0.336056   0.335715	800.0 801,0	0.314312   0.313972
1€		226.0	0.680340	290.0		354,0	0,465841		0,444097	482.0	0.422353		0.400609		0.378866		0.357122		0.335378	802.0	0.313634
16,	ا 3.847337	227.0	0.677691	291.0	0.508044	355,0	0.465501	419.0	0.443757	483.0	0.422013		0.400269		0.378525		0,356781		0.335037	803.0	0.313293
															•		•				

	New low enr		New low enr		New low enr	-	New low enr		New low enr										
FTE 804.0	factor 0.312953	FTE 868.0	factor 0.291209	FTE 932.0	factor 0.269465	FTE 996,0	factor	FTE	factor										
805	0.312613	869.0	0.290869 [		0.269125	990,0 997,0	0,247721   0,247381		0.225977   0.225637	1,124.0 1,125.0	0.204233	1,188.0	0.182490	1,252.0	0.160746	1,316.0	0.139002	1,380.0	0.117258
80	3.312275	870.0	0.290531	934,0	0.268787	998.0	0.247043	1,062,0	0.225299	1,126.0	0.203893   0.203555	1,189.0 1,190.0	0.182149   0.181811	1,253.0 1,254.0	0,160405   0,160068	1,317.0 1,318.0	0,138661   0,138324	1,381.0	0.116917
8C	] 311934.ز	871.0	0.290191		0.268447	999,0	0.246703		0.224959	1,127.0	0.203215	1,191.0	0.181471		0.159727		0,136324	1,382.0 1,383.0	0.116580   0.116239
808.u 809.0	0.311594   0.311254	872.0 873.0	0.289850	936.0	0.268106	1,000.0	0.246362		0.224618	1,128.0	0.202874	1,192.0	0.181131	1,256.0	0.159387		0.137643	1,384.0	0.115899
810.0	0.310916 [		0.289510   0.289172	937.0 938.0	0.267766   0.267428	1,001.0 1,002.0	0.246022   0.245684	1,065.0	0.224278	1,129.0	0.202534	1,193.0	0.180790	1,257.0	0.159046	1,321.0	0.137302	1,385.0	0.115558
811.0	0.310575	875.0	0.288832	939.0	0.267088	1,002.0	0.245344	1,066.0 1,067.0	0.223940   0.223600	1,130.0 1,131.0	0.202196	1,194.0	0.180452	1,258.0	0.158709 [	1,322.0	0.136965	1,386.0	0.115221
812.0	0.310235	876.0	0.288491	940,0	0.266747	1,004,0	0.245003	1,068.0	0.223259	1,131.0	0.201856   0.201515	1,195.0 1,196.0	0.180112   0.179772	1,259.0 1,260.0	0.158368   0.158028	1,323.0 1,324.0	0.136624	1,387.0	0.114880
813.0	0.309895	877.0	0.288151	941.0	0.266407	1,005.0	0.244663	1,069.0	0.222919	1,133.0	0.201175	1,197.0	0.179431	1,261.0	0.157687	1,325,0	0,136284   0,135943	1,388.0 1,389.0	0.114540   0.114199
814.0	0,309557	878.0	0.287813	942.0	0.266069	1,006.0	0.244325	•	0.222581	1,134,0	0.200837	1,198.0	0,179093	1,262,0	0.157350	1,326.0	0.135606	1,390.0	0.113862
815.0 816,0	0.309216   0.308876	879.0 880.0	0.287473   0.287132	943,0 944.0	0.265729	1,007.0	0.243985	-	0.222241	-	0.200497	1,199.0	0.178753	1,263,0	0.157009	1,327.0	0.135265	1,391.0	0,113521
817.0	0.308536 [	881.0	0.286792	945.0	0.265388   0.265048	1,008.0 1,009.0	0.243644   0.243304	1,072.0 1,073.0	0.221900	1,136.0	0.200156	1,200.0	0.178413	1,264.0	0.156669	1,328.0	0.134925	1,392.0	0.113181
818.0	0.308198	882.0	0.286454	946.0	0.264710	1,010.0	0.242966	1,073.0	0.221560   0.221222	1,137.0 1,138,0	0.199816   0.199478	1,201.0 1,202.0	0,178072	1,265.0	0.156328	1,329.0	0.134584	1,393.0	0.112840
819.0	0.307857	0,888	0.286114	947.0	0.264370	1,011.0	0.242626	1,075.0	0,220882	1,139.0	0.199138	1,202.0	0.177734   0.177394	1,266.0 1,267,0	0.155991   0.155650	1,330,0 1,331.0	0.134247   0.133906	1,394.0 1,395.0	0.112503   0.112162
820.0	0,307517	884.0	0.285773	948,0	0.264029	1,012.0	0.242285	1,076.0	0.220541	1,140.0	0.198797	1,204,0	0.177054	1,268.0	0,155310	1,332.0	0.133566	1,396.0	0.112102
821.0 822.0	0.307177   0.306839	885.0 886.0	0.285433   0.285095	949.0 950,0	0.263689	1,013.0	0.241945	1,077.0	0.220201	1,141.0	0.198457	1,205.0	0,176713	1,269.0	0,154969	1,333.0	0.133225	1,397.0	0.111481
823.0	0.306498	887.0	0.284755	950.0 951.0	0.263351   0.263011	1,014.0 1,015.0	0.241607   0.241267	1,078.0 1,079.0	0.219863   0.219523	1,142.0	0.198119	1,206,0	0.176375	1,270.0	0,154632	1,334.0	0.132888	1,398.0	0.111144
824.0	0.306158	888.0	0.284414	952.0	0.262670	1,016.0	0.241207 [	1,080.0	0.219523	1,143.0 1,144.0	0.197779   0.197439	1,207.0 1,208.0	0,176035   0,175695	1,271.0 1,272,0	0.154291   0.153951	1,335.0	0.132547	1,399,0	0.110803
825,0	0.305818 [	889.0	0.284074	953.0	0.262330	1,017.0	0.240586	1,081.0	0.218842	1,145,0	0.197098	1,200.0	0.175354	1,272.0	0.153931	1,336.0 1,337.0	0.132207   0.131866	1,400.0 1,401.0	0.110463   0.110122
326.0	0.305480	890,0	0.283736	954.0	0.261992	1,018,0	0.240248	1,082.0	0.218504	1,146.0	0.196760	1,210.0	0.175016	1,274.0	0.153273	1,338.0	0.131529	1,402.0	0.109785
827.0 828.0	0.305139   0.304799	891.0 892.0	0.283396   0.283055	955.0 956.0	0.261652	1,019,0	0.239908	1,083.0	0.218164	1,147,0	0.196420	1,211.0	0,174676	1,275.0	0.152932	1,339.0	0.131188	1,403.0	0.109444
829.0	0.304459	893.0	0.282715	957.0	0.261311   0.260971	1,020.0 1,021.0	0.239567   0.239227	1,084.0 1,085.0	0.217823	1,148.0	0.196080	1,212.0	0.174336	1,276.0	0.152592	1,340.0	0.130848	1,404.0	0.109104
330.0	0.304121	894.0	0.282377	958.0	0.260633	1,021.0	0:238889	1,086.0	0.217483   0.217145	1,149,0 1,150.0	0.195739   0.195401	1,213.0 1,214.0	0.173995   0.173657	1,277.0 1,278,0	0.152251	1,341.0	0.130507	1,405.0	0.108763
331.0	0.303780	895.0	0.282037	959,0	0.260293	1,023.0	0.238549	1,087.0	0.216805	1,151,0	0.195061	1,215.0	0.173337	1,279.0	0,151914   0,151573	1,342.0 1,343.0	0.130170   0.129829	1,406,0 1,407.0	0.108426
332.0	0.303440	0,368	0.281696	960,0	0.259952	1,024.0	0.238208	1,088,0	0.216464	1,152,0	0,194721	1,216.0	0.172977	1,280,0	0.151233	1,344.0	0,129489	1,408.0	0.107745
333.0 334.0	0.303100   0.302762	897.0 898.0	0,281356   0,281018	961.0 962.0	0.259612	1,025,0	0.237868	1,089.0	0.216124	1,153.0	0,194380	1,217.0	0.172636	1,281.0	0.150892	1,345.0	0.129148	1,409,0	0.107404
335.0	0.302421	899,0	0.280678	963,0	0.259274   0.258934	1,026.0 1,027,0	0.237530   0.237190	1,090.0 1,091.0	0.215786   0.215446	1,154.0	0.194042	1,218.0	0.172298	1,282.0	0.150555	1,346.0	0.128811	1,410.0	0.107067
336,0	0.302081	900,0	0.280337	964.0	0.258593	1,028.0	0.236849	1,092.0	0.215105	1,155.0 1,156.0	0,193702   0,193362	1,219.0 1,220.0	0.171958   0.171618	1,283.0 1,284.0	0.150214   0.149874	1,347.0	0.128470	1,411.0	0.106726
337,0	0.301741	901.0	0.279997	965,0	0.258253	1,029,0	0.236509	1,093.0	0.214765	1,157.0	0.193021	1,221.0	0.171277	1,285.0	0.149533 [	1,348,0 1,349,0	0.128130   0.127789	1,412.0 1,413.0	0.106386   0.106045
B38.0	0.301403	902.0	0.279659	966.0	0.257915	1,030,0	0.236171	1,094,0	0.214427	1,158.0	0.192683	1,222.0	0.170939	1,286,0	0.149196	1,350.0	0.127452	1,414.0	0.105708
839.0 840.0	0.301062   0.300722	903,0 904,0	0.279319	967.0	0.257575	1,031.0	0.235831	1,095.0	0.214087	1,159.0	0.192343	1,223.0	0.170599	1,287,0	0.148855	1,351,0	0.127111	1,415.0	0.105367
341.0	0.300722	905,0	0.278978   0.278638	968,0 969,0	0.257234   0.256894	1,032.0 1,033.0	0.235490   0.235150	1,096.0 1,097.0	0.213746	1,160.0	0.192003	1,224.0	0.170259	1,288.0	0.148515	1,352,0	0.126771	1,416.0	0.105027
342.0	0.300044	906.0	0.278300	970.0	0.256556	1,034.0	0,234812	1,097.0	0.213406   0.213068	1,161.0 1,162.0	0.191662   0.191324	1,225.0 1,226.0	0.169918   0.169580	1,289.0 1,290.0	0.148174	1,353.0	0,126430	1,417.0	0.104686
43.0	0,299703	907.0	0.277960	971,0	0,256216	1,035.0	0.234472	1,099,0	0.212728	1,163.0	0.190984	1,227.0	0.169240	1,290.0	0.147837   0.147496	1,354.0 1,355.0	0.126093   0.125752	1,418.0 1,419.0	0.104349   0.104008
44.0	0,299363	908,0	0.277619	972.0	0.255875	1,036.0	0.234131	1,100.0	0,212387	1,164.0	0.190644	1,228.0	0.168900	1,292.0	0.147156	1,356.0	0.125412	1,420.0	0.103668
45.0 46.0	0.299023   0.298685	909.0 910.0	0.277279   0.276941	973.0 974.0	0.255535	1,037.0	0.233791	1,101.0	0.212047	1,165.0	0.190303	1,229.0	0,168559	1,293,0	0.146815	1,357.0	0.125071	1,421.0	0.103327
47.0	0.298344	911.0	0.276601	975.0	0,255197   0,254857	1,038.0 1,039.0	0.233453   0.233113	1,102.0 1,103.0	0,211709	1,166.0	0.189965	1,230.0	0.168222	1,294.0	0.146478	1,358.0	0.124734	1,422.0	0.102990
48.0	0.298004	912.0	0.276260	976.0	0.254516	1,040.0	0.232772	1,103.0	0.211369   0.211028	1,167.0 1,168.0	0.189625   0.189285	1,231.0 1,232.0	0.167881   0.167541	1,295,0 1,296.0	0.146137   0.145797	1,359.0 1,360.0	0.124393	1,423.0	0.102649
49.0	0.297664	913,0	0.275920	977.0	0,254176	1,041.0	0.232432	1,105.0	0.210688	1,169.0	0.188944	1,233.0	0.167200	1,290.0	0.145456	1,361.0	0.124053   0.123712	1,424.0	0.102309   0.101968
50.0	0.297326 [	914.0	0.275582	978.0	0.253838	1,042.0	0,232094	1,106.0	0.210350	1,170.0	0.188606	1,234.0	0.166863	1,298.0	0.145119	1,362,0	0.123375	1,426.0	0.101631
51.0 52.0	0.296986   0.296645	915.0 916.0	0.275242   0.274901	979.0 980.0	0.253498	1,043.0	0.231754	1,107.0	0.210010		0.188266	1,235.0	0.166522	1,299,0	0.144778	1,363.0	0.123034	1,427.0	0.101290
53.0			0.274561	980.0	0.253157   0.252817	1,044.0 1,045.0	0.231413   0.231073	1,108.0 1,109.0	0.209669   0.209329		0.187926	1,236.0	0,166182	1,300,0	0.144438	1,364.0			0.100950
54.0	0.295967	918.0	0,274223	982.0	0.252479	1,046.0	0.230735		0.208991			1,237.0 1,238.0	0.165841   0.165504	1,301.0	0.144097   0.143760	1,365,0 1,366.0		1,429.0	0.100609
55.0	0.295627	919.0	0.273883	983,0	0.252139	1,047.0		1,111.0	0.208651		0.186907	1,239.0	0.165163	1,302.0	0.143419	1,367.0	0.122016   0.121675	1,430.0 1,431.0	0.100272
56.0 57.0	0.295286	920.0	0.273542	984.0	0.251798	1,048.0	0.230054	1,112.0	0.208310	1,176.0	0.186567	1,240.0	0.164823	1,304.0	0.143079	1,368,0	0.121335	1,432.0	0.099591
57.0 58,0	0.294946   0.294608	921.0 922.0	0.273202   0.272864	985.0 986.0	0.251458	1,049.0	0.229714		0.207970		0.186226	1,241.0	0.164482	1,305.0	0.142738	1,369.0	0.120994	1,433.0	0.099250
59.0	0.294268	923.0	0.272524	987,0	0.251120   0.250780	1,050.0 1,051.0	0.229376   0.229036	1,114.0 1,115.0	0.207632   0.207292	1,178.0 1,179.0	0.185888	1,242.0	0.164145	1,306.0	0,142401	1,370.0	0.120657	1,434.0	0.098913
60,0	0.293927	924.0	0.272183	988.0	0.250439	1,052.0	0.228695 [	1,116.0	0.207292	1,180.0	0.185548   0.185208	1,243,0 1,244.0	0.163804   0.163464	1,307.0 1,308.0	0.142060   0.141720	1,371.0	0.120316	1,435.0	0.098572
61.0	0,293587	925.0	0.271843	989,0	0.250099	1,053.0	0.228355	1,117.0	0.206611	1,181.0	0.184867	1,244.0	0.163123	1,308.0	0.141720	1,372.0 1,373.0	0.119976   0.119635	1,436.0 1,437.0	0.098232   0.097892
62.0	0.293249	926,0	0.271505	990,0	0.249761	1,054.0	•	1,118.0	0.206273	1,182,0	0.184529	1,246.0	0.162786	1,310.0	0.141042	1,374.0	0.119298	1,438.0	0.097554
363.0 364	0.292909	927.0	0.271165	991,0	0.249421	1,055.0	0.227677		0.205933	1,183.0	0.184189	1,247.0	0.162445	1,311.0	0.140701	1,375.0	0.118957	1,439.0	0.097213
36	292228	928.0 929.0	0.270824   0.270484	992.0 993,0	0.249080   0.248740	1,056.0	0.227336	1,120.0	0.205592		0.183849	1,248.0	0.162105	1,312.0	0.140361	1,376.0	0.118617	1,440.0	0.096873
366;	.291890	930.0	0.270464	993,0 994.0	0,248740	1,057.0 1,058.0	0.226996   0.226658	1,121.0 1,122.0	0.205252   0.204914		0.183508   0.183170	1,249.0 1,250.0	0.161764	1,313.0	0.140020	1,377.0	0,118276	1,441.0	0.096533
867.0		931.0	0.269806		0,248062		0.226318		0.204574		0.182830		0.161427   0.161086	1,314,0 1.315.0	0,139683   0.139342	1,378.0 1,379.0	0.117939   0.117598	1,442.0	0.096195
			•		•		'			.,		.,	227000	.,0.0.0	0.100072	1,010,0	0.117090	1,773.0	0.095854

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	Naw low one		Now love one		Name land war
FTE	New low enr factor	FTE	New low enr factor	FTE	New low enr factor
1,444,0	0.095514		0,073770		0.052026
1,445.0	0.095174		0,073430		0.051686
1,446.0	0,094836		0.073092		0.051348
1,447.0	0.094495	1,511.0	0.072751		0.051008
1,448.0	0.094155	1,512.0	0.072411	1,576,0	0.050667
1,449,0	0.093815	1,513.0	0,072071	1,577.0	0.050327
1,450.0	0.093477	1,514.0	0.071733		0.049989
1,451,0	0.093136	1,515,0	0.071392	1,579,0	0.049649
1,452,0	0.092796	1,516,0	0.071052	1,580,0	0.049308
1,453.0	0,092456	1,517.0	0.070712	1,581.0	0.048968
1,454.0	0,092118	1,518,0	0.070374		0.048630
1,455.0	0.091777	1,519.0	0,070033		0.048290
1,456,0	0.091437	1,520.0	0.069693		0.047949
1,457.0 1,458.0	0.091097 0.090759	1,521.0	0.069353		0.047609
1,459.0	0.090739	1,522.0 1,523.0	0.069015 0.068675	1,586.0 1,587.0	0,047271   0.046931
1,460.0	0,090078		0.068334		0.046590
1,461.0	0.089738		0.067994		0.046250
1,462.0	0.089400	1,526.0	0.067656		0,045912
1,463.0	0.089059		0.067316		0.045572
1,464.0	0.088719	1,528.0	0,066975		0.045231
1,465.0	0.088379	1,529.0	0.066635		0.044891
1,466,0	0.088041	1,530,0	0.066297	1,594,0	0.044553
1,467.0	0.087700		0.065957	1,595.0	0.044213
1,468,0	0.087360		0.065616		0.043872
1,469.0	0.087020		0,065276		0,043532
1,470.0	0.086682		0.064938		0,043194
1,471.0	0.086341	•	0.064598	•	0.042854
1,472,0	0.086001	1,536,0	0.064257	1,600.0	0.042513
1,473.0 1,474.0	0,085661   0.085323	1,537.0 1,538.0	0.063917		0.042173
1,475.0	0.083323 }	1,539.0	0.063579	1,602,0 1,603.0	0.041835   0.041495
1,476.0	0.084642	1,540.0	0.062898		0.041154
1,477,0	0.084302		0.062558	1,605.0	0.040814
1,478,0	0.083964	1,542,0	0.062220	1,606.0	0.040476
1,479.0	0.083623	1,543.0	0.061880		0.040136
1,480,0	0.083283	1,544.0	0.061539	1,608.0	0.039795
1,481.0	0.082943	1,545.0	0.061199	1,609.0	0.039455
1,482.0	0.082605	1,546.0	0.060861	1,610.0	0,039117 (
1,483.0	0.082264	1,547,0	0.060521	1,611,0	0.038777
1,484.0	0.081924	1,548,0	0.060180	1,612.0	0.038436
1,485.0	0.081584	1,549.0	0,059840	1,613.0	0.038096
1,486.0	0.081246	1,550.0	0.059502	1,614.0	0.037758
1,487.0	0.080905	1,551.0	0.059162	1,615.0	0.037418
1,488.0 1,489.0	0.080565	1,552.0 1,553.0	0,058821   0.058481	1,616,0	0.037077
1,490.0	0.079887	1,554.0	0.058143 [	1,617,0 1,618.0	0.036737   0.036399
1,491,0	0.079546	1,555,0	0,057803 {	1,619.0	0.036059
1,492.0	0.079206	1,556.0	0.057462	1,620.0	0.035718
1,493.0	0.078866	1,557,0	0.057122 [	1,621.0	0.035378
1,494.0	0.078528	1,558.0	0,056784	1,622.0	0.035040
1,495.0	0.078187	1,559.0	0.056444 [		•
1,496.0	0,077847	1,560.0	0.056103		
1,497.0	0.077507	1,561.0	0,055763		
1,498.0	0.077169	1,562,0	0.055425		ND OVER
1,499.0	0.076828	1,563.0	0.055085	0.0	35040 .
1,500.0	0.076488	1,564.0	0.054744		
1,501,0 1,502,0	0.076148	1,565.0	0.054404		
1,502.0 1,503.0	0.075810	1,566.0	0.054066		
1,503.0	0.075469   0.075129	1,567,0 1,568,0	0.053726   0.053385		
1,505.0	0.073729	1,569.0	0.053045 1		
1,506.0	0.074451	1,570.0	0.053043		
1,507.0	0.074110	1,571.0	0.052367		
		.,			

		2008-		PORTATION	MINIMU	M-COST≈S	476.00	CURFI	T A= 931.	62500 B	= -0.205	969	BPP = S	4,433				
DENSIT	Y FAC.	MSIT	TRAN FACTOR	DENSITY	TRAN	. DENSITY	TRAN FACTOR	DENSIT	TRAN		TRAN		TRAN		TRAN		TRAN	
0.01			.2337		. 2023	2.29	.1859	3.05	Y FACTOR	DENSIT	Y FACTOR	DENSIT	Y FACTOR .1608	DENSITY 5.33	FACTOR	DENSITY 6.09	.1514	
0.02			.2330		.2020	2.30	.1857	3.06	.1750	3.82	-1670	4.58	.1608		.1557	•	.1514	ř
0.03		•	.2324	•	.2018	2.31	.1856 .1854	•	.1748 .1747	3.83	.1669	4.59	.1607	5.35	.1556		. 1513	
0.05			.2312	•	.2012	•	.1852		.1746	3.84	.1668 .1667	4.60	.1606 .1605	•	. 1555	•	.1513 .1512	
0.06	.3990		.2306	•	.2010		.1851	3.10	.1745	3.86	.1666	•	.1605	:	-1554	•	.1512	
0.07	.3863 .3756	•	.2300	1.59	.2007	•	.1849		.1744	•	.1665		.1604	5.39	. 1554	6.15	.1511	
0.09	.3665		.2289	•	.2002	•	.1847		.1742		.1665 .1664	4.64	.1603	•	. 1553	•	.1511	
0.10	.3585	0.86	.2283	1.62	.1999	2.38	.1844	3.14	.1740	•	.1663	4.66	.1602		.1552 .1552	•	.1510	
0.11 0.12	.3514 .3450	•	.2277 .2272		. 1997		.1843	3.15	.1739	3.91	.1662	4.67	.1601	5.43	-1551	6.19	.1509	
0.13	.3393	•	.2267	•	.1994	2.40	.1841	3.16	.1738	3.92 1.3.93	.1661	4.68	.1600		.1551		.1509	
0.14	.3341	0.90	-2261	1.66	.1989	2.42	.1838	3.18	. 1735	3.94	.1659	•	.1599	•	.1550 .1549	•	.1508	
0.15	.3293		.2256	•	.1986		.1836		.1734		.1658	•	.1598	5.47	.1549	6.23	. 1507	
0.16 0.17	.3248		.2251 .2246	1.68	.1984	•	.1835	3.20	.1733 .1732	•	.1657	•	.1598	5.48	.1548		.1507	
0.18	.3169		.2241	1.70	.1979		.1831		.1731		.1657 .1656	•	.1597	5.49 5.50	.1548	6.25 6.26	.1506 .1506	
0.19	.3133		.2236	1.71	.1977		.1830	3.23	.1730	3.99	.1655	4.75	.1595	5.51	.1547		.1505	
0.20 0.21	.3100	•	.2231 .2226	1.72   1.73	.1974		.1828	3.24	.1729	:	.1654	4.76	. 1595	5.52	.1546		.1505	
0.22	.3038	:	.2221	1.74	.1969		.1825	3.25	.1728 .1726		.1653 .1652	4.77	.1594	5.53 5.54	.1545		.1504	
0.23	.3010		.2217	•	.1967	2.51	.1824	3.27	.1725	4.03	.1651	4.79	.1593	5.55	.1544	6.30 6.31	.1504	
0.24	.2984 .2958	•	.2212	] 1.76   1.77	.1965   .1962	2.52	.1822		.1724	4.04	.1651	4.80	. 1592	5.56	.1544	6.32	. 1503	
0.26	.2934	:	.2203		.1960	2.54	.1821	3.29	.1723 .1722	4.05	.1650 .1649	4.81	.1591 .1591	5.57 5.58	.1543		.1502	
0.27	.2911	•	.2198	1.79	.1958 j	2.55	.1818	3.31	.1721	4.07	.1648	4.83	.1590	5.59	.1542	6.34 6.35	.1502 .1501	
0.28 0.29	.2889 .2867	•	.2194	'	.1955	2.56	.1816	3.32	.1720	4.08	.1647	4.84	.1589	5.60	.1541	6.36	. 1501	
0.30	.2847		.2189	1.81	.1953	2.57 2.58	.1815	3.33	.1719	4.09	.1646	4.85	.1588	5.61	.1541	6.37	.1500	
0.31	.282B	1.07	.2181	1.83	.1949	2.59	.1812	3.35	.1717	4.11	.1645	4.86	.1588   .1587	5.62 5.63	.1540	6.38 6.39	.1500 .1499	
0.32	.2809	•	.2176		.1946	2.60	.1810	3.36	.1716	4.12	.1644	4.88	.1586	5.64	1539	6.40	.1499	
0.33	.2791 .2773		.2172	1.85	.1944	2.61 2.62	.1809   .1807	3.37	.1714	4.13	.1643		.1586	5.65	.1538	6.41	. 1498	
0.35	.2757	•	.2164		.1940	2.63	.1806	3.39	.1712	4.15	.1642	4.90	.1585	5.66 5.67	.1538	6.42 6.43	.1498 .1497	
0.36	.2740		.2160	1.88	.1938	2.64	.1805	3.40	.1711	4.16	.1640	4.92	.1584	5.68	.1537	6.44	. 1497	
0.37 0.38	.2725 .2709		.2156	1.89 1.90	.1936   .1933	2.65 2.66	.1803	3.41	.1710   .1709	4.17	.1640	4.93	.1583	5.69	.1536	6.45	.1496	
0.39	.2695	1.15	.2148	1.91	.1931	2.67	.1800	3.43	.1708	4.18	.1639	4.94	.1582   .1582	5.70 5.71	.1536 [	6.46 6.47	.1496 .1495	
0.40	.2680	1.16	.2144	1.92	1929	2.68	.1799	3.44	.1707	4.20	.1637	4.96	.1581	5.72	.1534	6.48	.1495	
0.41 0.42	.2667 .2653		.2140	1.93	.1927	2.69 2.70	.1797	3.45	.1706	4.21	.1636	4.97	.1580	5.73	.1534	6 : 4 9	.1494	
0.43	.2640		.2133	1.95	.1923	2.71	.1795	3.46 3.47	.1705	4.22	.1635   .1635	4.98	.1580	5.74 5.75	.1533	6.50 6.51	.1494	
0.44	.2627	1.20	.2129	1.96	.1921	2.72	.1793	3.48	.1703 j	4.24	-1634	5.00	.1578 [	5.76	.1532	6.52	.1493 .1493	
0.45	.2615   .2603	1.21	.2125	1.97 1.98	.1919	2.73	1792	3.49	.1702	4.25	.1633	5.01	.1578	5.77	.1532	6.53	.1492	
0.47	.2591		.2118	1.99	.1915	2.74	.1791   .1789	3.50 3.51	.1701	4.26 4.27	.1632	5.02 5.03	.1577	5.78 5.79	.1531	6.54	.1492	
0.48	.2580 ]		.2114	2.00	.1913	2.76	.1788	3.52	.1699	4.28	.1631	5.04	.1576	5.80	.1531	6.55 6.56	.1491 .1491	
0.49	.2569 } .2558	1.25 1.26	.2111	2.01 2.02	.1911	2.77 2.78	.1786	3.53	.1698	4.29	.1630	5.05	.1575	5.81	-1529	6.57	.1491	
0.51	.2547		.2104	2.02	.1907 }	2.79	.1785	3.54 3.55	.1697   .1696	4.30	.1629   .1628	5.06 5.07	.1574	5.82 5.83	.1529   .1528	6.58	.1490	
0.52	.2537	1.28	.2100	2.04	.1905	2.80	.1782	3.56	.1695	4.32	.1627	5.08	.1573	5.84	.1528	6.59 6.60	.1490 .1489	
0.53	.2527   .2517	1.29 1.30	.2097	2.05 2.06	.1903	2.81	.1781	3.57	.1694	4.33	.1627	5.09	.1572	5.85	.1527	6.61	.1489	
0.55	.2507	1.31	.2090	2.07	.1899	2.82 2.83	.1780	3.58	.1693   .1692	4.34	.1626	5.10 5.11	.1572	5.86 5.87	.1527	6.62	.1488	
0.56	.2498	1.32	.2087	2.08	.1897	2.84	.1777	3.60	.1691	.4.36	-1624	5.12	.1571	5.88	.1526	6.63 6.64	.1488 .1487	
0.57 0.58	.2489   .2480	1.33	.2084	2.09 2.10	.1895	2.85	.1776	3.61	.1690	4.37	.1624	5.13	.1570	5.89	.1525	6.65	.1487	
0.59	-2471	1.35	.2077	2.10	.1893	2.86 2.87	.1774   .1773	3.62 3.63	.1689 [	4.38	.1623	5.14 5.15	.1569   .1569	5.90	.1524	6.66	.1486	
0.60	.2462	1.36	.2074	2.12	.1889	2.88	.1772	3.64	.1687	4.40	.1621	5.16	.1568	5.91 5.92	.1524	6.67 6.68	.1486 .1485	
0.61 0.62	.2453	1.37	.2071	2.13	.1888	2.89	.1771 ]	3.65	.1686	4.41	.1620 }	5.17	.1567	5.93	.1523	6.69	.1485	
0.63	.2437	1.39	.2067	2.14	.1886	2.90 2.91	.1768	3.66 3.67	.1685	4.42	.1620   .1619	5.18	.1567	5.94	.1522	6.70	.1484	
0.64	.2429	1.40	.2061	2.16	.1882 J	2.92	.1767	3.68	.1683	4.44	.1618	5.19 5.20	.1566   .1565	5.95 5.96	.1522	6.71 6.72	.1484 .1483	
0.65	.2421	1.41	2058	2.17	.1880	2.93	.1766	3.69	.1682 ]	4.45	.1617	5.21	1565	5.97	.1521	6.73	.1483	
0.66 0.67	.2413	1.42 1.43	.2055	2.18 2.19	.1878   .1877	2.94 2.95	.1764   .1763	3.70	-1681   7680	4.46	.1617	5.22	.1564	5.98	.1520	6.74	.1483	
0.68	.2398	1.44	.2049	2.20	.1875	2.96	.1762	3.71	.1680	4.47	.1616	5.23 5.24	.1564	5.99 6.00	.1520   .1519	6.75 6.76	.1482	
0.69	.2391	1.45	.2046	2.21	.1873	2.97	.1761	3.73	.1678	4.49	.1614	5.25	.1562 [	6.01	.1519	6.75	.1482 .1481	
0.70 0.71	.2384	1.46 1.47	.2043	2.22	.1871   .1870		.1759	3.74	.1677	4.50	.1614	5.26	-1562	€.02	.1518.	6.78	.1481	
0.72	.2370	1.48	.2040		.1870   .1868		.1758	3.75. 3.76	.1676 [ .1676	4.51 4.52	.1613	5.27	.1561	6.03	.1518	6.79	.1480	
0.73			.2034		.1866		.1756	3.77	.1675	4.53	.1612	5.28 5.29	.1560   .1560	6.04 6.05	.1517	6.80 6.81	.1480 .1479	
0.74	.2356.		.2032.		. 1.8.64		.1754 [	3.78	.1674	4 . 54	.1611	5.30	.1559: }	6.06	.1516		.1479	
0.75 0.76	.2345		.2029		.1863   .1861		.1753   .1752.	3.79	1673	4.55	1610	5.31	.1559	6.07	.1515		.1478	1
	1					3.04		au	.1672	4.56	-160a	5.32	1558	6.08	1515	6841	.1478	_

7.

		2005-	-09 TRANS	PORTATION	MINIMU	M-COST=\$	47.6 _ 00	CURPIT	-A- 931.	62500 B	= -0.2 <del>0</del> 9	·69	BPP = \$	4.433			
	TRAN		TRAN		TRAN		TRAN		TRAN		TRAN		TRAN	-,	TRAN		TRAN
DENSITY				DENSITY		DENSITY				DENSIT		DENSITY	FACTOR	DENSITY	FACTOR	DENSITY	FACTOR
6.85 6.86	-1478 -1477	•	.1445 .1445	8.37	.1417 _1416	9.13	.1391 .1391	•	.1368	•	.1347	•	.1328	•	-1310	12.93	.1293
6.87	.1477	7.63	.1444		.1416		-1390	'	.1367		.1347		.1327 .1327	12.18	.1310 .1309	12.94	.1293
6.88	.1476	7.64	.1444	8.40	.1416	9.16	.1390	9.92	.1367	•	.1346		.1327	•	.1309	12.96	.1293
6.89	.1476	•	.1444	•	-1415		.1390	•	.1367	10.69	.1346	11.45	.1327		. 1309		.1292
6.90	.1475	•	.1443		.1415		.1390	•	.1367	•	.1346	,	.1326	12.22	-1309	12.98	.1292
6.91 6.92	.1475		.1443	•	.1415   .1414		.1389 .1389		.1366	•	-1345	•	.1326		.1308		.1292
6.93	.1474	•	.1442		.1414		.1389	•	.1366	•	.1345		.1326	12.24	.1308		.1292
6.94	.1473	7.70	.1442	8.46	.1414	9.22	.1388	9.98	.1365	•	-1345		. 1325	12.26	.1308		.1291
€.95	.1473	•	.1441	8.47	.1413	9.23	.1388	9.99	.1365	10.75	.1344	11.51	.1325		.1308		.1291
6.96	.1473		.1441		.1413		.1388	10.00	.1365		.1344	11.52	.1325	12.28	.1307	13.04	.1291
6.97 6.98	.1472		.1441		.1412	9.25 9.26	.1387		-1365		.1344		.1325		.1307	13.05	.1291
6.99	.1471		.1440	•	_1412	9.27	.1387		.1364		.1343	11.54	.1324		.1307		.1291
7.00	.1471	•	.1439	•	-1411	9.28	.1386		.1364		.1343	11.55	.1324		.1307		.1290 .1290
7.01	.1470	7.77	.1439	8.53	.1411	9.29	.1386	10.05	-1363		.1343		.1324		.1306		.1290
7.02	.1470		.1439	•	-1411	9.30	.1386	10.06	.1363	10.82	.1342	11.58	-1323 ]		.1306		.1290
7.03	.1469	7.79	.1438	•	1410 }	9.31	.1385		.1363 }		.1342	11.59	.1323	12.35	-1306	13.11	-1289
7.04 7.05	.1469		.1438		.1410	9.32 9.33	.1385		.1363 [		.1342		.1323	12.36	-1306	13.12	.1289
7.06	.1468	7.82	.1437	'	.1409	9.34	.1384	10.10	.1362		.1342 .1341	11.61	.1323		.1305	13.13	.1289
7.07	.1468	7.83	.1437	8.59	.1409	9.35	.1384	10.11	.1362		.1341	11.63	.1322		.1305	13.14 13.15	.1289
7.08	_1467	7.84	.1436	8.60	.1409	9.36	.1384	10.12	.1361	10.88	.1341	11.64	.1322		.1305	13.16	.1288
7.09	.1467	7.85	.1436		.1408 }	9.37	.1384		.1361	10.89	.1341	11.65	.1322	12.41	.1304	13.17	.1288
7.10 7.11	.1466	7.86 7.87	.1436		.1408	9.38 9.39	.1383		.1361	10.90	1340	11.66	.1322		.1304	13.18	.1288
7.12	.1466	7.88	-1435	8.64	-1407	9.40	.1383 ] .1383 [		.1361	10.91 10.92	.1340   .1340	11.67	.1321	12.43	.1304	13.19	.1288
7.13	.1465	7.89	.1434	8.65	-1407	9.41	.1382		.1360		.1340		.1321	12.44 12.45	.1304	13.20 13.21	.1288
7.14	.1465	7.90	.1434	8.66	1407	9.42	.1382	10.18	.1360	10.94	.1339		.1321	12.46	.1303	13.22	.1287
7.15	.1464	7.91	.1434	8.67	.1406	9.43	.1382	10.19	.1359	10.95	-1339	11.71	.1320	12.47	.1303	13.23	-1287
7.16 7.17	.1464	7.92 7.93	.1433	8.68 8.69	.1406	9.44	.1381	10.20	.1359	10.96	-1339		.1320	12.48	.1303	13.24	.1287
7.18	.1463	7.94	.1432	8.70	.1406	9,45 9,46	.1381	10.21	.1359	10.97 10.98	.1339		.1320	12.49	.1303	13.25	.1287
7.19	.1463	7.95	.1432	8.71	.1405	9.47	.1381	10.23	.1358	10.99	.1338     1338	Il.74 11.75	.1320	12.50 12.51	.1302	13.26 13.27	.1286
7.20	.1462	7.96	.1432	8.72	.1405	9.48	.1380	10,24	-1358	11.00	.1338 ]		.1319	12.52	-1302	13.28	.1286
7.21	.1462	7.97	.1431 }	8.73	.1404	9.49	.1380	10.25	.1358	11.01	-1338	11.77	.1319 ]	12.53	-1302	13.29	.1286
7.22	.1461	7.98	.1431	8.74	.1404	9.50	.1380	10.26	.1358	11.02	.1337	11.78	.1319	12.54	1302	13.30	.1286
7.23 7.24	.1461	7.99 8.00	.1431	8.75 8.76	.1404	9.51 9.52	.1379	10.27	.1357	11.03	.1337	11.79	.1319	12.55	.1301	13.31	. 1,285
7.25	.1460	8.01	-1430	8.77	.1403	9.53	.1379	10.28 <sub>.</sub> 10.29	-1357   -1357	11.04	.1337	11.80 11.81	.1318	12.56 12.57	.1301	13.32	.1285
7.26	.1460	8.02	1429	8.78	.1403	9.54	.1378	10.30	.1356	11.06	.1336	11.82	.1318	12.58	.1301	13.33 13.34	.1285
7.27	-1459	8.03	.1429	8.79	.1402	9.55	.1378	10.31	.1356	11.07	.1336	11.83	.1318	12.59	.1300	13.35	.1285
7.28	1459	8.04	.1429	8.80	.1402	9.56	.1378	10.32	.1356	11.08	.1336	11.84	.1317	12.60	.1300	13.36	.1284
7.29 7.30	.1458	8.05 8.06	.1428	8.81 8.82	.1402	9.57 9.58	.1377		.1356	11.09	.1336	11.85	.1317	12.61	.1300	13.37	.1284
7.31	.1458	8.07	.1428	8.83	.1401	9.59	.1377	10.34	.1355	11.10	.1335	11.86 11.87	.1317	12.62	.1300	13.38	.1284
7.32	.1457	8.08	.1427	8.84	.1401	9.60	.1377	10.36	.1355	11.12	.1335	11.88	.1317	12.63 12.64	.1300	13.39 13.40	.1284
7.33	.1457	8.09	.1427	8.85	.1400	9.61	.1376	10.37	.1354	11.13	-1335	11.89	.1316	12.65	.1299	13.41	.1283
7.34	.1456	8.10	.1426	8.86	.1400	9.62	-1376 j	10.38	.1354	11.14	.1334	11.90	.1316	12.66	.1299	13.42	.1283
7.35 7.36	.1456	8.11 8.12	.1426	8.87 8.88	.1400	9.63 9.64	.1376	10.39	.1354	11.15	.1334	11.91	.1316	12.67	.1299	13.43	.1283
7.37	.1455	8.13	.1425	8 - 89	.1399	9.65	.1375	10.40	.1354	11.16 11.17	.1334	11.92 11:93	.1315   .1315	12.68	.1299	13.44	.1283
7.38	.1455	8.14	.1425	8.90	.1399	9.66	.1375	10.42	.1353	11.18	.1333	11.94	.1315	12.70	.1298	13.46	.1283
7.39	.1454	8 - 1.5	.1425 [	8.91	.1398	9.67	-1374	10.43	.1353	11.19	.1333	11.95	.1315	12.71	.1298	13.47	.1282
7.40	.1454	8.16	.1424 ]	8.92	.1398	9.68	1374	10.44	.1353	11.20	-1333	11.96	.1315	12.72	.1298	13.48	.1282
7.41 7.42	.1453	8.17 8.18	.1424	8.93 8.94	.1398   .1397	9.69 9.70	.1374	10.45	1352	11.21	.1333	11.97	.1314	12.73	.1297	13.49	_1282
7.43	.1453	8.19	.1423		.1397	9.71	.1373	10.46	.1352	11.22	.1332	11.98 11.99	.1314	12.74	.1297	13.50	.1282
7.44	.1452	8.20	.1423		.1397 [	9.72	.1373	10.48	.1351 ]	11.24	.1332	12.00	.1314	12.76	.1297		.1281
7.45	.1452	8.21	.1422	8.97	.1396	9.73	.1373	10.45	.1351	11.25	.1332	12.01	.1313	12.77	.1297		.1281
7.46	.1451	8.22	.1422		.1396		.1372	10.50	.1351	11.26	.1331 ]	12.02	.1313	12.78	.1296	13.54	.1281
7.47 7.48	.1451 [	8.23 8.24	.1422		.1396		1372	10.51	-1351	11.27	-1331 [	12.03	.1313	12.79	.1296		.1281
7.49	.1450 [	8.25	.1421		.1395   .1395		.1372	10.52	.1350	11.28	.1331	12.04	.1313	12.80	.1296		.1280
1.50	.1450	8.26	.1421		.1395		.1371 [		.1350	11.30	.1330 ]	12.05	.1312	12.81	.1296		.1280 .1280
1.51	.1449	8.27	.1420	9.03	.1394	9.79	.1371		.1350 }	11.31	.1330	12_07	.1312	12.83	.1295		.1280
1.52	.1449	8.28	.1420	9.04	1394	5.80	.1371	10.56	.1349	11.32	.1330	12.08	.1312	12.84	.1295		.1280
	.1448 ]	8.29	.1420		.1394		.1370		.1349	11.33	.1330	12.09	.1312 ]	12.85	.1295		.1275
'.54 '.55	.1448	8.30 8.31	.1419		.1393   .1393		1370		.1349	11.34	.1329	12.10	.1311	12.86	.1295		.127,9
	.1447		.1418		.1393		.1370		.1349	11.35	.1329	12.11	.1311	12.87	.1294		.1279
	.1447		.1418		.1392		.1369 [		.1348	11.36	.1329	12.12	.1311	12.88	.1294		.1279 .1279
.58	.1446	8.34	.1418	9.10 .	1392	9.86	.1369		.1348	11.38	.1328		.1310	12.90	.1294		. 1278
	.1446	8.35	.1417		1392		.1369		.1347		.1328	12.15	.1310	12.91	.1294		.1278
.60	.1446	8.36	.1417	9.12 .	1391	9.88	.1368	10.64	.1347	11.40	-1328	12.16	.1310	12.92	. 1293   1	13.68	1278

	\	2008	-05 TRANS	SPORTATION	MINIMU	M-COST=\$ .	476.00	CURFIT	Γ A= 931.	.62500 B	<b>-</b> ~0.209	69	BPP = S	4.433			
	TRAN		TRAN		TRAN		TRAN		TRAN		TRAN		TRAN		TRAN		TRAN
DENSIT	Y FACTOR	DENSIT		DENSITY	FACTOR	DENSITY	FACTOR	DENSIT		DENSIT			FACTOR				
13.70	.1278	14.46	. 1263	15.22	.1250	15.98	.1237	16.74	.1225	17.49	.1214	18.25	.1203	19.01	.1193	19.77	.1183
13.71	.1277	14.47	.1263	15.23	.1250	15.99	.1237	16.75	.1225		.1214		.1203	19.02	.1193	19.78	.1183 .1183
13.72	.1277	14.48	.1263	15.24	.1249	16.00	.1237		.1225	17.52	-1213	18.28	.1203	19.04	.1192	19.80	.1183
13.73	.1277	14.49	. 1263	15.25	.1249	16.01	.1237	16.77	.1225		1213	18.29	.1203	19.05	.1192	19.81	.1183
13.75	.1277	14.51	.1263	15.26	.1249	16.02	.1236	16.78	.1224	17.54	.1213	18.30	. 1202	19.06	.1192	19.82	-1182
13.76	.1276	14.52	.1262	15.28	.1249	16.04	.1236	•	.1224	17.56	.1213	18.31	.1202 .1202	19.07 19.08	.1192	•	.1182 .1182
13.77	.1276	14.53	. 1262	15.29	.1249	16.05	.1236	16.81	.1224	17.57	.1213	18.33	. 1202	•	.1192	•	.1182
13.78	.1276	14.54	. 1262		.1248	16.06	.1236		.1224	17.58	-1213	18.34	.1202	19.10	.1192	19.86	.1182
13.79 13.80	.1276	14.55	.1262	15.31	.1248	16.07	.1236		.1224	17.59	.1212		.1202		-1192		.1182
13.81	.1275	14.57	.1261	15.33	.1248	16.09	.1235		.1224	17.60	.1212	•	.1202 .1201		-1191		.1182
13.82	.1275	14.58	.1261	15.34	.1248	16.10	.1235	16.86	.1223	17.62	.1212	18.38	.1201		.1191 .1191	19.89   19.90	.1182
13.83	.1275	•	.1261	15.35	.1248	16.11	.1235	16.87	.1223	17.63	.1212	18.39	.1201		.1191	19.91	.1181
13.84	. 1275 . 1275		.1261 .1261		.1247	16.12	.1235	16.88	.1223	17.64	-1212	18.40	.1201	19.16	.1191	19.92	-1181
13.86	.1275		.1261	15.38	.1247		-1235 -1234	16.89	.1223	17.65	.1212		.1201	19.17	.1191	19.93	.1181
13.87	.1274	14.63	.1260	15.39	.1247	16.15	.1234	16.91	.1222	17.67	.1211	•	.1201	19.18	.1191 .1190	} 19.94   19.95	.1181 .1181
13.88	.1274	14.64	.1260	15.40	.1247	16.16	.1234	16.92	.1222	17.68	.1211	18.44	.1200	19.20	.1190	19.96	.1181
13.89	.1274	14.65	.1260	15.41	.1246	16.17	.1234		.1222	17.69	.1211	18.45	.1200	19.21	.1190	19.97	.1181
13.90 13.91	.1274	14.66	.1260 .1259	] 15.42   15.43	.1246	16.18 16.19	.1234		.1222	17.70	.1211	18.46	.1200	19.22	.1190	19.98	.1180
13.92	.1273	14.68	. 1259	15.44	.1246	16.20	.1234	16.95	.1222	17.71   17.72	.1211	18.47	.1200   .1200	19.23 19.24	.1190 .1190	19.99 20.00	.1180 .1180
13.93	.1273	14.69	.1259	15.45	.1246	16.21	.1233	16.97	.1222		.1210	18.49	.1200	19.25	.1190	20.00	.1180
13.94	.1273	14.70	.1259	15.46	.1246	16.22	.1233	16.98	.1221		.1210	18.50	.1200	19.26	.1190	20.02	.1180
13.95 13.96	.1273	14.71	. 1259	15.47	.1245   .1245	16.23 16.24	.1233   .1233	16.99 17.00	.1221		.1210	18.51	.1200	19.27	.1189	20.03	.1180
13.97	.1272		. 1258	15.49	.1245	16.25	.1233	17.01	.1221		.1210   .1210	18.52 18.53	.1199   .1199	19.28 19.29	.1189	20.04	.1180
13.98	.1272	14.74	.1258	15.50	.1245	16.26	.1233	17.02	.1221	17.78	.1210	18.54	.1199	19.30	.1189	20.05	.1180 .1179
13.99	.1272	14.75	.1258		1245	16.27	1232	17.03	.1221	17.79	.1210	18.55	.1199	19.31	.1189	20.07	.1179
14.00 14.01	.1272		.1258	15.52 15.53	.1245	16.28 16.29	.1232	17.04	.1221	17.80	.1209	18.56	.1199	19.32	.1189 (	20.08	.1179
14.02	.1271	14.78	.1257	15.54	.1244	16.30	-1232	17.05 17.06	.1220	17.81 17.82	.1209		.1199	19.33	.1189	20.09	.1179
14.03	.1271	14.79	. 1257	15.55	.1244	16.31	-1232	17.07	.1220	17.83	.1209	18.58 18.59	.1199   .1198	19.34 19.35	.1189	20.10 20.11	.1179 .1179
14.04	.1271	14.80	.1257	15.56	.1244	16.32	-1232	17.08	.1220	17.84	.1209	18.60	.1198	19.36	.1188	20.12	.1179
14.05 14.06	.1271	14.81 14.82	.1257	15.57 15.58	.1244	16.33	.1231	17.09	.1220	17.85	.1209	18.61	.1198	19.37	.1188 ]	20.13	.1179
14.05	.1271	14.83	.1257	15.59	.1244	16.34 16.35	.1231	17.10 17.11	.1220   .1219	17.86 17.87	.1209	18.62	.1198	19.38	.1188	20.14	.1178
14.08	.1270	14.84	.1256	15.60	.1243	16.36	.1231	17.12	.1219	17.88	.1208 [	18.63 18.64	.1198   .1198	19.39 19.40	.1188	20.15 20.16	.1178 .1178
14.09	.1270	14.85	.1256	15.61	.1243	16.37	.1231	17.13	.1219	17.89	.1208	18.65	.1198	19.41	.1188 }	20.17	.1178
14.10	.1270	14.86	.1256	15.62	.1243	16.38	.1231	17.14	.1219	17.90	.1208	18.66	.1197	19.42	.1188	20.18	.1178
14.11	.1270	14.87 14.88	.1256	15.63 15.64	.1243	16.39 16.40	.1230	17.15 17.16	.1219	17.91	.1208	18.67	.1197	19.43	.1187	20.19	.1178
14.13	.1269		.1256		.1242	16.41	.1230	17.10	.1219	17.92 17.93	.1208	18.68 18.69	.1197   .1197	19.44 19.45	.1187	20.20	.1178 .1178
14.14	.1269		.1255	15.66	.1242	16.42	.1230	17.18	.1218		-1207		.1197	19.46	-1187	20.21	.1177
14.15	.1269		.1255		-1242	16.43	.1230	,	.1218		-1207	18.71	.1197		.1187	20.23	.1177
14.16	.1269	14.92 14.93	.1255	15.68 15.69	.1242	16.44 16.45	.1230	17.20 17.21	.1218	17.96	.1207		.1197	19.48	.1187	20.24	.1177
14.18	.1268	14.94	.1255	15.70	.1242	16.46	.1229	17.22	.1218	17.97 17.98	.1207	18.73 18.74	.1197   .1196	19.49 19.50	.1187	20.25	.1177
14.19	.1268	14.95	.1254	15.71	.1241	16.47	.1229	17.23	.1218	17.99	.1207	18.75	.1196	19.51	.1186	20.26	-1177 -1177
14.20	.1268	14.96	.1254	15.72	.1241	16.48	.1229	17.24	.1218	18.00	.1207	18.76	.1196	19.52	.1186	20.28	.1177
L4.21 L4.22	.1268	14.97 14.98	.1254	15.73 15.74	.1241	16.49 16.50	.1229	17.25 17.26	.1217	18.01	.1206	18.77	1196	19.53	.1186	20.29	.1177
14.23	.1268	14.99	.1254	15.75	.1241	16.51	-1229	17.26	.1217	18.02 18.03	.1206   .1206	18.78 18.79	.1196	19.54	.1186	20.30	.1177
.4.24	.1267	15.00	.1254	15.76	.1241	16.52	.1228	17.28	-1217	18.04	-1206	18.80	.1196	19.56	.1186	20.31 20.32	.1176 .1176
.4.25	.1267	15.01	.1253	15.77	.1240	16.53	.1228	17.29	-1217	18.05	.1206 }	18.81	1195	19.57	.1186	20.33	.1176
.4.26 .4.27	.1267	15.02 15.03	.1253	15.78 15.79	.1240	16.54 16.55	.1228	17.30 17.31	.1217	18.06	.1206	18.82	1195	19.58	.1185	20.34	.1176
.4.28	.1267	15.04	.1253	15.75	.1240	16.56	.1228	17.31	.1216	18.07 18.08	.1206	18.83 18.84	.1195	19.59 19.60	.1185	20.35	.1176
.4.29	.1266	15.05	.1253	15.81	.1240	16.57	.1228	17.33	.1216	18.09	.1205	18.85	.1195	19.61	.1185	20.36	.1176
4.30	.1266	15.06	.1253	15.82	.1240	16.58	.1228	17.34	-1216		.1205	18.86	.1195	19.62	.1185	20.38	.1176
4.31	.1266	15.07 15.08	.1252	15.83 15.84	.1239   .1239	16.59 16.60	-1227   -1227	17.35	.1216	18.11	.1205 ]	18.87	.1195	19.63	.1185	20.39	.1175
4.33	.1266	15.09	.1252		.1239		-1227	17.36 17.37	.1216	18.12 18.13	.1205	18.89	.1195	19.64	.1185	20.40	.1175
4.34	.1265	15.10	.1252		.1239	16.62	.1227	17.38	.1215	18.14	-1205	18.90	.1194	19.65 19.66	.1185	20.41	.1175
4.35	.1265	15.11	.1252		.1239 [		.1227	17.39	.1215	18.15	.1204	18.91	.1194	19.67	.1184	20.43	.1175
4.36	.1265	15.12 15.13	.1251		.1239		.1227	17.40	.1215	18.16	.1204	18.92	.1194 ]	19.68	.1184	20.44	. 1175
4.38	.1265	15.13	.1251		.1235		.1226	17.41	.1215	18.17 18.18	.1204	18.93	.1194	19.69	.1184	20.45	-1175
4.39	.1265	15.15	.1251		.1238		.1226		.1215	18.18	.1204	18.94	.1194	19.70	.1184.	20.46	.1175
4.40	.1264	15.16	.1251		.1238		.1226		.1215	18.20		18.96	.1193		.1184		.1174
4.41	.1264	1	.1251 }		.1238		.1226		.1214	18.21	•	18.97	.1193 þ		.1184		.1174
4.42	.1264   .1264	15.18 15.19	.1250		.1238		.1226		.1214	18.22	.1203	18.98	.1193	19.74	.1183		.1174
3.44	1264	15.20	.1250		-				.1214	18.23	-1203   -1203	18.99	.1193   .1193		.1183		.1174
+ <sup>1</sup> 1,					-		•		1	•					.1183   -	£0.32	. 1174

				/SPORTATIO		UM-COST=\$	476.00	CURFI	T A= 931	.62500 B	B= -0.20	969	BPP ≃ \$	4.433			
DENSIT	TRAI FACTO		TRAN YACTO		TRAN Y FACTO	R DENSIT	TRAN Y FACTO		TRAN	_	TRAN		TRAN	-,	TRAN		TRAN
20.53							.ll48			R DENSIT							Y FACTOR
20.54	.1174	21.30	.1165	22.06	.1156	22.82		,				,		25.85		25.61	.1112
20.55						22.83	.1148	23.59	.1140	24.35				•	.1118	26.62	.1112
20.56 20.57						22.84	.1148		.1140	24.36	.1132	25.12	.1125	25.88	.1118	•	.1111
20.58					.1156	•	.1148			24.37	.1132	,	.1125	25.89	.1118	26.65	.1111
20.59				,	.1156	•	.1147	23.62	.1140	24.38	.1132		.1125		.1118	26.66	.1111
20.60	-1173	21.36	.1164	22.12	.1156		.1147		.1140		.1132 .1132		.1125	25.91		26.67	.1111
20.61	.1173			'	.1155	22.89	.1147	23.65	.1139		.1132		.1125		.1118	26.68	-1111 -1111
20.62	.1173			,	.1155	22.90	-1147	23.66	.1139	24.42	.1132	25.18	.1125	25.94	.1118	26.70	.1111
20.64	.1173				.1155 .1155	22.91	.1147	23.67	.1139	24.43	.1132		.1124	25.95	.1117	26.71	.1111
20.65	.1172	•		22.17	.1155		.1147	23.68	.1139	24.44	.1132		.1124	25.96	.1117	26.72	.1111
20.66	-1172	21.42	.1163	22.18	.1155		.1147	23.70	.1139	24.46	.1132	,	.1124	25.97	.1117	26.73	.1111
20.67	.1172	21.43	.1163	22.19	.1155	22.95	.1147	23.71		24.47	.1131	•	.1124	25.98	.1117	26.74	.1110
20.68	.1172		.1163	*	.1155		.1147	23.72	-1139	24.48	-1131		.1124	26.00	.1117		.1110
20.69	.1172	•	.1163	•	.1155		:1146	23.73	.1139	24.49	-1131	25.25	.1124	26.01	.1117	26.77	.1110
20.71	.1172	•	.1163		.1154		.1146	23.74	-1139	24.50	.1131	:	.1124	26.02	.1117	26.78	.1110
20.72	.1171	21.48	.1163	22.24	.1154		.1146	23.76	.1138	24.51	.1131	25.27	.1124		.1117	26.79	.1110
20.73	.1171	21.49	.1163	22.25	-1154 ·	23.01	-1146	23.77	.1138		.1131		-1124 -1124	26.04	.1117		.1110
20.74	.1171		.1162		.1154		.1146	23.78	.1138	24.54	.1131	25.30	.1123	26.06	.1116	•	.1110
20.75	.1171	•	.1162	:	.1154	23.03	.1146	23.79	.1138	24.55	.1131	25.31	.1123	26.07	.1116	26.83	.1110
20.77	.1171	:	.1162		.1154	23.04	.1146	23.80	.1138	24.56	.1130	25.32	.1123	26.08	.1116	26.84	.1110
20.78	.1171		.1162		-1154	23.06	.1145	23.82	.1138	24.57	.1130	25.33	.1123	26.09	.1116	26.85	.1109
20.79	.1171	21.55	.1162	22.31	.1153	23.07	.1145	23.83	.1138	24.59	.1130	25.35	.1123	26.10 26.11	.1116	26.86 26.87	.1109 .1109
20.80	.1171		.1162	•	.1153	23.08	-1145	23.84	.1138	24.60	.1130	25.36	.1123	26.12	-1116	•	.1109
20.81	.1170	21.57	-1162 .1162	22.33	.1153		.1145		-1137	24.61	.1130	25.37	-1123	26.I3	.1116	26.89	.1109
20.83	.1170	21.59	.1161	•	.1153	23.10 23.11	.1145		.1137	24.62	.1130	25.38	.1123	26.14	-1116	26.90	-1109
20.84	.1170	21.60	.1161	•	.1153		.1145		.1137	24.63	.1130	25.39	.1123	26.15	-1116	26.91	.1109
20.85	.1170	21.61	.1161		.1153	23.13	.1145	23.89	.1137	24.65	.1130	25.40	.1122	26.16 26.17	.1116	26.92 26.93	.1109 .1109
20.86	.1170	21.62	.1161		.1153	23.14	.1145	23.90	.1137	24.66	.1129	25.42	.1122	26.18	.1115	26.94	.1109
20.87	.1170	21.63	.1161	•	.1153	23.15	.1145	23.91	.1137	24.67	-1129	25.43	.1122	26.19	.1115	26.95	.1109
20.89	.1169		.1161	•	.1152	23.16 23.17	.1144	23.92	.1137		.1129	25.44	.1122	26.20	-1115	26.96	.1109
20.90	.1169	21.66	.1161		.1152		.1144	23.94	-1137	24.69 24.70	.1129	25.45 25.46	.1122	26.21	.1115	26.97	.1108
20.91	.1169	21.67	.1161	22.43	.1152	23.19	.1144	23.95	-1136	24.71	.1129	25.47	.1122	26.22 26.23	.1115	26.98 26.99	.1108 .1108
20.92	.1169	21.68	.1160		.1152	23.20	.1144	23.96	.1136	24.72	.1129	25.48	-1122	26.24	.1115	27.00	.1108
20.93 20.94	.1169	21.69	.1160	22.45	.1152	23.21	.1144	23 _ 97	.1136	24.73	.1129	25.49	-1122	26.25	_1115 }	27.01	.1108
20.95	.1169	21.71	1160	22.47	.1152	23.22	.1144   .1144	23.98 23.99	.1136	24.74	-1129	25 - 50	.1122	26.26	.1115	27.02	.1108
20.96	.1169	21.72	.1160	22.48	.1152	23.24	.1144	24.00	.1136	24.75 24.76	.1129 {	25.51 25.52	.1121	26.27	.1115	27.03	.1108
20.97	.1169		.1160		.1152	23.25	.1144	24.01	.1136	24.77	-1128	25.53	.1121	26.28 26.29	.1115	27.04 27.05	.1108
20.98	.1168		.1160		.1151	23.26	.1143 }		-1136	24.78	.1128	25.54	.1121 [	26.30	.1114		.1108
20.99	.1168	'	.1160   .1160		.1151	23.27	.1143		.1136		.1128		.1121	26.31	.1114	27.07	.1108
21.01	.1168	•	.1159 [		.1151	23.28 23.29	.1143	24.04 24.05	.1136		-1128		.1121	26.32	.1114	27.08	.1108
21.02	.1158	21.78	.1159		.1151	23.30	.1143		.1135		1128		.1121	26.33	.1114	27.09	.1107
21.03	.1168		.1159		.1151	23.31	.1143	24.07	.1135		.1128		.1121	26.34 26.35	.1114	27.10 27.11	.1107
21.04	.1168		-1159		.1151	23.32	.1143 }		.1135	24.84	.1128	25.60	.1121	26.36	.1114	27.12	.1107
21.05 21.06	.1168		.1159		.1151	23.33	.1143   .1143		.1135		.1128	25.61	.1121	26.37	.1114	27.13	.1107
21.07	.1167		.1159		-1150	23.35	.1142	24.10 24.11	.1135   .1135		.1128 }		-1120	26.38	.1114	27.14	.1107
11.08	.1167		.1159	22.60	.1150	23.36	.1142	24.12	.1135		.1127	25.63 25.64	.1120	26.39 26.40	.1114		.1107
11.09	.1167		.1159	22.61	.1150	23.37	.1142	24.13	.1135		.1127	25.65	.1120	26.41	.1113 ]		.1107
?1.10 :1.11	.1167		.1158	22.62 22.63	.1150	23.38	.1142	24.14	.1135		.1127	25.66	.1120	26.42	.1113	27.18	.1107
:1.12	.1167		.1158	22.64	.1150	23.39	.1142	24.15	1134		1127	2567	.1120	26.43	.1113	27.19	.1107
1.13	.1167		.1158	22.65	.1150	23.41	.1142	24.16 24.17	.1134	24.92 24.93	.1127	25.68	.1120	26.44	.1113	27.20	.1106
1.14	.1167	21.90	.1158	22.66	.1150	23.42	-1142	24.18	.1134	24.94	.1127   .1127	25.69 25.70	.1120	26.45 26.46	.1113		.1106
1.15	.1166		.1158	22.67	-1150	23.43	-1142	24.19	.1134	24.95	.1127	25.71	.1120	26.47	.1113		.1106
1.16	.1166	21.92	.1158	22.68	.1149	23.44	.1142	24.20	-1134	24.96	.1127	25.72	.1120	26.48	.1113		-1106
1.17	.1166	21.93	.1158	22.69 22.70	.1149	23.45	.1141	24.21	-1134	24.97	.1127	25.73	.1119	26.49	.1113 ]		.1106
1.19	.1166		.1157	22.70	-1149		.1141	24.22	.1134	24.98	.1126	25.74	.1119	26.50			.1106
1.20	.1166		.1157	22.72	.1149		.1141	24.24	.1134	24.99 25.00	.1126	25.75 25.76	.1119	26.51			.1106
1.21	.1166	21.97	.1157	22.73	-1149		.1141	24.25	-1133	25.00	.1126		.1119	26.52 26.53			.1106 .1106
	.1166	21.98	.1157		1149		.1141	24.26	-1133		.11.26		-1119				.1106
	.1166	21.99	.1157		1149		.1141		.1133	25.03	.1126		.1119				.1106
	.1165	22.00	.1157				.1141		-1133		.1126		.1119 }	26.56			.1105
	.1165	22.02	.1157				.1141		.1133		.1126						.1105
27	.1165	22.03	.1157				.1140		.1133		.1126		.1119				.1105
28	.1165	22.04	.1156	22.80	.1148		.1140		.1133		.1126				.1112		.1105 .1105
															٠,		=

	1															
			-09 TRANS	PORTATIO		0M-COST=5	475.00	CURFIT	r :A=. 931.	62500 B=	-0.209	H69 J	IPP = \$	4,433		
DENSIT	TRAN FACTO		TRAN Y FACTOR	DENSIT	TRAN	R DENSIT	TRAN	•	TRAN		TRAN		TRAN		TRAN	
27.37					.1093		Y FACTO: .1087		FACTOR	DENSITY 31.17	FACTOR		PACTOR	DENSITY	FACTOR	DENSI
27.38					.1093		.1087	30.42	.1081		.1075	•		i I		! !
27.39				:	.1092		.1087		-1081		1075	ĺ		I	ï	
27.41				•	.1092		.1086	•	.1081	•	.1075	•		l	!	
27.42		•	.1098	28.94	.1092		.1086		.1081	•	.1075 .1075				) 	
27.43		•			.1092	-	.1086	•	.1080		.1075	•	i		1	
27 -44 27 -45		•		:	.1092 .1092	•	.1086 .1086	•	1080		.1075	•	ı		i	
27.46					.1092	•	.1086		.1080 .1080	•	.1075	•			1	
27.47			.1098		.1092	•	-1086	30.51	.1080		-1075	•	, 		i j	
27.48 27.49	.1104	•	.1098 .1098		.1092 .1092	•	.1086	:	.1080		.1075	•	İ		i	
27.50	.1104		.1098	-	.1092	•	.1086 .1086	•	.1080   .1080		.1074   .1074		١		ŀ	
27.51	.1104	28.27	.1098	29.03	.1091	29.79	.1086	•	.1080	31.31	.1074		 		} 1	
27.52 27.53	.1104	28.28	.1097	•	-1091		.1086	•	.1080	31.32	.1074		i		i	
27.54	.1104	28.29	.1097		.1091 .1091	•	.1085		.1080	31.33	.1074		- 1		1	
27.55	.1104	28.31	.1097		.1091	•	.1085		-1080   -1080	31.34 31.35	-1074   -1074		Ì			
27.56	.1103	28.32	-1097		.1091	29.84	.1085	30.60	.1079		-1074				1	
27.57 27.58	.1103 .1103	28.33	.1097   .1097		.1091		.1085	:	.1079	31.37	.1074		į		i	
27.59	.1103	28.35	.1097		.1091		.1085	30.62	.1079   .1079	31.38	-1074		1		1	
27.60	.1103	28.36	.1097	29.12	.1091		.1085	30.64	.1079 }	31.39	.1074		!		į.	
27.61	.1103		.1097		.1091		.1085	30.65	.1079		į		i		) 	
27.62 27.63	.1103	28.38	.1097   .1097		.1091		.1085	•	.1079		!		1		į	
27.64	.1103		.1097	29.16	.1090		.1085	-	.1079   .1079				l i		!	
27.65	.1103		.1096	29.17	.1090		.1085	30.69	.1079				i		1	
27.66 27.67	.1103	•	.1096   .1096	29.18 29.19	.1090   .1090	29.94 29.95	.1084		1079		- 1		į		į	
27.68	.1102	•	.1096	29.20	.1090	29.96	.1084	•	.1079   .1079		1		ļ		Į,	
27.69	.1102	•	.1096	29.21	.1090	29.97	.1084	30.73	.1079		1		! !		i I	
27.70 27.71	.1102		.1096   1096	29.22	.1090	29.98	.1084		.1078		i		į		i	
27.72	.1102	•	.1096	29.23 29.24	1090	29.99 30.00	.1084	30.75 30.76	.1078   .1078		1		ļ		1	
27.73	.1102	28.49	.1096	29.25	.1090	30.61	.1084	30.77	.1078	-	1		1		 	
27.74	.1102	:	.1096	29.26	.1090	30.02	.1084	30.78	.1078		i		i		,	
27.75 27.76	.1102	•	.1096	29.27 29.28	.1090	30.03 30.04	.1084	30.79	.1078		1		I		Ī	
27.77	-1102		.1095	29.29	.1089	30.05	.1084		.1078		 		į		1	
27.78	.1102	28.54	.1095	29.30	.1089	30.06	.1084	30.82	.1078				1		ì	
27.79 27.80	.1102   .1101		.1095   .1095	29.31 29.32	.1089	30.07 30.08	.1083	30.83	.1078		1		į		i	
17.81	.1101		.1095	29.33	.1089 J	30.09	.1083		.1078   .1078		1		!		!	
27.82	.1101		.1095	29.34	.1089	30.10	.1083		.1078		i		i		1	
27.83 !7.84	.1101	28.59 28.60	.1095	29.35 29.36	.1089	30.11	.1083	30.87	.1078		İ		i		i	
17.85	.1101 ]		.1095	29.37	.1089	30.12 30.13	.1083	30.88	.1077   .1077		* †		Ì		1	
:7.86	.1101	28.62	.1095	29.38	.1089	30.14	.1083	30.90	.1077		j I		i i		1	
:7.87 .7.88	.1101		.1095	29.39	.1089	30.15	.1083	30.91	.1677		i		í		i	
7.89	.1101	28.64 28.65	.1095	29.40 29.41	.1089	30.16 30.17	.1083   .1083	30.92 30.93	.1077				1		i	
7.90	.1101	28.66	.1094	29.42	1088	30.18	.1083	30.94	.1077		1		]			
7.91	.1101	28.67	.1094	29.43	.1088 J	30.19	.1083	30.95	.1077		i		i		1	
7.92 7.93	.1100	28.68 28.69	.1094	29.44 29.45	.1088	30.20 30.21	.1082	30.96	.1077		1		1		j	
7.94	.1100 ]	28.70	.1094		.1088	30.22	1082	30.98	.1077   .1077		!		į,		ļ	
7.95	.1100	28.71	.1094		.1088	30.23	.1082		.1077		i		ı		i I	
7.96	.1100	28.72 28.73	.1094		.1088	30.24	.1082		.1077		i		i		i	
7.98	.1100	28.74	.1094		.1088	30.25 30.26	.1082   .1082		.1076   .1076		1		!		1	
7.99	-1100	28.75	-1094		.1088	30.27	.1082		.1076		1		1		j I	
3.00	.1100	28.76	.1094		.1088	30.28	.1082	31.04	.1076		i		j		1	
3.01 3.02	.1100	28.77 28.78			.1088   .1088	30.29	.1082		.1076		1		Ì		i	
1.03	.1100	28.79			1087		.1082		.1076   .1076		1		!		1	
1.04	.1099	28.80			1087	30.32	.1082		1076		i				1	
1.05	.1099	28.81 28.82	•		1087		.1082		1076		ĺ		i		í	
07	.1099		•				.1081   .1081		1076		!		!	•	1	
. 08	.1099		•						1076		1		1		l	
.09	.1099					30.37	1081		1076		1		;		1 	
.10	.1099						- :		1076 }		ł		J		i	
.12	1099		•						1075   1075				!		1.	
.13	1099	28.89	.1093				•		1075		1		! 		ŀ	
		*							-		•		,		1-	

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USD# 343

Kansas State Department of Education School Finance Section Form 0-135-148 5/2008

# Form 148 2008-2009 Estimated General Fund State Aid

Important: Include this form with the budget document to be filed with the State Department of Education.

1. 2008-2009 General Fund Budget (Form 150, Line 18)	\$7,636,286
2. Estimated Local Effort	
a. 2008-2009 Tax Levy 1-1-2009 to 6-30-2009 (Form 110,Table I, Line 5)	\$964,658
b. 2008-2009 Tax in Process (Form 110, Line 11) (General Fund only)	\$47,772
c. 2008-2009 Delinquent Tax (Form 110, Line 12, General Fund) x .667	\$15,342
d. 2008-2009 Mineral Production Tax (General Fund)	\$0
e. 2008-2009 In Lieu of Tax Payments on IRB's (General Fund)	\$0
f. 2008-2009 Federal Impact Aid PL 382 (formerly PL 874)*	\$0
g. 2008-2009 Pupil Tuition (General Fund only)	\$0
h. 6-30-2008 Unencumbered Cash Balance (General Fund)	\$0
i. 2008-2009 Special Education State Aid	\$983,465
j. 2008-2009 State Aid for Machery & Equipment Valuation Loss (General Fund)	\$0
3. TOTAL (2a + 2b + 2c + 2d + 2e + 2f + 2g + 2h + 2i + 2j)	\$2,011,237
4. 2008-2009 Estimated General State Aid (Line 1 - Line 3; if negative, insert 0)	\$5,625,049

<sup>\*</sup>ONLY deduct 70% of the estimated 2008-2009 P.L. 382 receipts . The 30% portion not deducted may be treated as miscellaneous revenue and placed in a fund designated under K.S.A. 72-6427 (categorical aid funds, capital outlay, or program weighted funds.)

		12 mo.	12 mo.	12 mo.
	Code	2004-2005	2005-2006	2006-2007
GENERAL	06	Actual	Actual	Budget
	Line	(1)	(2)	(3)
UNENCUMBERED CASH BALANCE JULY 1	01	4,662	69	
UNENCUMBERED CASH BALANCE FROM				1 <u>-</u>
BILINGUAL Education		I		
AND VOCATIONAL Education FUNDS	02			
Cancel of Prior Yr Enc	03			]
REVENUE:				
1000 LOCAL SOURCES				1
1110 Ad Valorem Tax Levied				
2003 \$	05	41,518		
2004 \$	10	825,367	42,597	
2005 \$	15	Ĺ	835,367	
2006 \$ 1140 Delinguent Tax	20	22.22		863,970
1300 Tuition	25	22,650	18,750	13,586
1312 Individuals (Out District)				
1320 Other School District/Govt Sources In-State	30 40			
1330 Other School District/Govt Sources Out-State	45	<del></del>		
1410 Transportation Fees	47			<u> </u>
1700 Student Activities (Reimbursement)	50			-
1900 Other Revenue From Local Source	1 30		·····	
1910 User Charges	55		•	
1980 Reimbursements	60	51,696	11,142	
1985 State Aid Reimbursement****	65	07,000	11,172	
2000 COUNTY SOURCES	1			1
2800 In Lieu of Taxes IRBs	85			ol
3000 STATE SOURCES				
3110 General State Aid	95	4,710,052	4,907,430	5,050,171
3130 Mineral Production Tax	115			
3205 Special Education Aid	120	509,620	604,275	671,400
4000 FEDERAL SOURCES		1		·
4590 Other Reserve Grants in Aid		j		
4591 Title I (Formerly Chapter I)	130			
4592 Title (Math/Science)	135			
4599 Other 4820 PL 382 (Exclude Extra Aid	140			
		-		
for Children on Indian	1,,,,	`		
Land and Low Rent Housing) (formerly PL 874)*	145			0
5000 OTHER		_	_	
5208 Transfer From Supplemental General	165°	0	0	0
RESOURCES AVAILABLE	170	6,165,565	6,419,630	6,638,871
TOTAL EXPENDITURES & TRANSFERS EXCESS REVENUE TO STATE ***	175	6,165,496	6,419,630	6,638,871
	200			0
UNENCUMBERED CASH BALANCE JUNE 30	190	69	0	XXXXXXXXXXX

<sup>\*</sup> Only deduct 70% of the estimated 2006-2007 P.L. 382 receipts. The 30% portion not deducted may be treated as miscellaneous revenue and placed in a fund designated under K.S.A. 72-6427 (categorical aid funds, program weighted funds or capital outlay.)

<sup>\*\*</sup> Line 170 minus Line 175. (Column 3 only.)

<sup>\*\*\*</sup> Columns 1 & 2 would be amount sent to the State.

<sup>\*\*\*\*</sup> Includes Juvenile Detention\Flint Hills Job corporation payments and State Aid received as a result of adjustments to prior year P.L. 382 deduction (formerly 874), Teacher Mentoring Program and National Board Certified teacher payments.

		12 mo.	12 mo.	12 mo.
	Code	2004-2005	2005-2006	2006-2007
GENERAL EXPENDITURES	06	Actual	Actual	Budget
	Line	· (1)	(2)	(3)
1000 Instruction				
100 Salaries				
110 Certified	210	2,789,892	2,706,773	2,604,469
120 NonCertified	215	151,995	123,130	87,410
200 Employee Benefits				
210 Insurance (Employee)	220			·
220 Social Security	225	199,045	201,775	203,319
290 Other	230	56,374	36,969	21,000
300 Purchased Professional and Technical Services	235	*		
400 Purchased Property Services	237			
500 Other Purchased Services				
560 Tuition				
561 Tuition/other State LEA's	240			
562 Tuition/other LEA's outside the State	245			
563 Tuition/Priv Sources	250			
590 Other	255			
600 Supplies				
610 General Supplemental (Teaching)	260	52,993	52,657	80,000
644 Textbooks	265		52,657	30,000
650 Supplies (Technology Related)	267			
680 Miscellaneous Supplies	270	49,301	59,001	55,000
700 Property (Equipment & Furnishings)	275	10,007	00,001	
800 Other	280	87,004	92,574	106,000
2000 Support Services				100,000
2100 Student Support Services	1 1			
100 Salaries	1 1			·
110 Certified	285	114,790	128,371	148,455
120 NonCertified	290	,	•	1,0,700
200 Employee Benefits	1			
210 Insurance (Employee)	295			
220 Social Security	300	10,255	10,554	11,357
290 Other	305			
300 Purchased Professional and Technical Services	310	1,467	8,001	18,000
400 Purchased Property Services	313			,
500 Other Purchased Services	315	<u></u>		<del></del>
600 Supplies	320	8,478	10,602	12,000
700 Property (Equipment & Furnishings)	325			,
800 Other	330		<del></del>	
2200 Instr Support Staff				
100 Salaries		I	· .	
110 Certified	335	138,801	141,534	135,000
120 NonCertified	340			
200 Employee Benefits	1	<del></del>	<del></del>	
210 Insurance (Employee)	345	ľ		
220 Social Security	350	9,654	9,923	10,328
290 Other	355	-1		
300 Purchased Professional	1			
and Technical Services	360	6,468	9,465	11,000
400 Purchased Property Services	363	3,.55	=,,,,,,,	,000
500 Other Purchased Services	365			

•		12 mo.	12 mo.	12 mo.
	Code	2004-2005	2005-2006	2006-2007
GENERAL EXPENDITURES	06	Actual	Actual	
OLITERAL EXPERIENCES	Line	(1)		Budget
600 Supplies	Line	\''	(2)	(3)
640 Books (not textbooks)				
and Periodicals	370	16 707	47.050	40.704
650 Technology Supplies	375	16,797	17,053	18,781
680 Miscellaneous Supplies	380	14,639 1,224	21,136	20,000
700 Property (Equipment & Furnishings)	385	6,660	<b>.</b> 958	2,175
800 Other	390	0,000	5,832	6,802
2300 General Administration	390	·		5,000
100 Salaries				•
110 Certified	395	125 647	154.000	404.054
120 NonCertified	400	125,647	154,266	161,854
200 Employee Benefits	400	77,931	75,048	70,000
210 Insurance (Employee)	405		ļ	
220 Social Security	410	14,790	17,869	47 707
290 Other	415	1,762		17,737
300 Purchased Professional	713	1,702	2,805	6,000
and Technical Services	420	5,978	6 024	8,000
400 Purchased Property Services	425	3,976	6,934	6,000
500 Other Purchased Services	1720			
520 Insurance	430	6,870	5,979	. 8 000
530 Communications	1700	0,070	3,919	8,000
(Telephone, postage, etc.)	435	24,235	28,302	32,000
590 Other	440	8,012	6,887	10,000
600 Supplies	445	0,012	0,007	10,000
700 Property (Equipment & Furnishings)	450			
800 Other	455	20,558	25,221	33,019
2400 School Administration	133			00,010
100 Salaries	.		į	
110 Certified	460	318,524	328,488	351,500
120 NonCertified —	465	106,002	110,679	115,000
200 Employee Benefits				
210 Insurance (Employee)	470			
220 Social Security	475	32,045	33,804	35,687
290 Other	480	•		4,000
300 Purchased Professional				,
and Technical Services	485		•	
400 Purchased Property Services	490			
500 Other Purchased Services				
530 Communications				
(Telephone, postage, etc.)	495	29,327	37,585	45,000
590 Other	500			
600 Supplies	505			
700 Property (Equipment & Furnishings)	510			
800 Other	515			22,000

·		12 mo.	12 mo.	12 mo.
	Code	2004-2005	2005-2006	2006-2007
GENERAL EXPENDITURES	06	Actual	Actual	Budget
	Line	(1)	(2)	(3)
2600 Operations & Maintenance				
100 Salaries	1 . 1			
120 NonCertified	520	232,281	245,355	262,995
200 Employee Benefits				
210 Insurance (Employee)	525			
220 Social Security	530	17,515	17,796	20,119
290 Other	535	9,672	5,000	7,500
300 Purchased Professional				<del></del>
and Technical Services	540			
400 Purchased Property Services				
411 Water/Sewer	545	16,383	15,218	17,500
420 Cleaning	550	7,514	11,774	14,000
430 Repairs & Maintenance	555	. 10,203	24,545	28,000
440 Rentals	560			
460 Repair of Buildings	565			
490 Other	570	5,903	8,676	13,000
500 Other Purchased Services				
520 Insurance	575	79,147	73,648	. 80,000
590 Other	580	6,769	6,205	12,000
600 Supplies				
610 General Supplies	585	35,848	40,288	41,000
620 Energy				
621 Heating	590	78,213	75,670	100,000
622 Electricity	595	99,281	76,124	100,000
626 Motor Fuel (not schoolbus)	600	2,129	2,440	3,000
629 Other	605	2,400	2,288	2,500
680 Miscellaneous Supplies	610			
700 Property (Equipment & Furnishings)	615	17,174	16,138	13,623
800 Other	620			
2601 Operations & Maintenance (Transportation)				
100 Salaries	1 1			
120 NonCertified	622			
200 Employee Benefits				
210 Insurance (Employee)	623			
220 Social Security	626	,		
290 Other	628			
300 Purchased and Professional Technical Services	630			
400 Purchased Property Services	632	644	371	1,200
500 Other Purchased Services	634	37,899	21,937	2,600
600 Supplies				
610 General Supplies	636	170	194	1,000
620 Energy				
621 Heating	638	728	529	3,000
622 Electricity	640	1,868	1,735	3,000
626 Motor Fuel (not schoolbus)	642			
629 Other	644			5,000
680 Miscellaneous Supplies	646			
700 Property (Equipment & Furnishings)	648	·		
800 Other	650			

				2000 200
		12 mo.	12 mo.	12 mo.
	Code		2005-2006	2006-2007
GENERAL EXPENDITURES	06	Actual	Actual	Budget
	Line	. (1)	(2)	(3)
2700 Student Transportation Serv				
2720 Supervision		**		
100 Salaries				
120 NonCertified	652	23,716	22,434	21,183
200 Employee Benefits			······································	
210 Insurance	654	•		
220 Social Security	656	1,795	1,652	1,620
290 Other	658			
600 Supplies	660			
730 Equipment	662			
800 Other	664			· · · · · · · · · · · · · · · · · · ·
2710 Vehicle Operating Services				
100 Salaries	1 . 1			•
120 NonCertified	666	137,801	149,556	174,250
200 Employee Benefits				
210 Insurance	668	·		
220 Social Security	670	10,402	11,367	13,330
290 Other	672	18,211	9,088	12,500
442 Rent of Vehicles (lease)	674			
500 Other Purchased Services				
513 Contracting of Bus Services	676			
519 Mileage in Lieu of Trans	678			
520 Insurance	680			
626 Motor Fuel	682	36,967	46,443	58,000
730 Equipment (Including Buses)	684			•
800 Other	686	939	749	1,000
2730 Vehicle Services& Maintenance Services				
100 Salaries				
120 NonCertified	688	58,282	60,099	65,765
200 Employee Benefits		ı	į	
210 Insurance	690			
220 Social Security	692	4,414	4,526	5,031
290 Other	694	<del></del>		
300 Purchased Professional and Tech Services	1 000	***		
400 Purchased Property Services	698			
500 Other Purchased Services 600 Supplies	700			
	702	26,482	37,509	55,000
730 Equipment 800 Other	704			
2790 Other Student Transportation Services	706	4,601	7,738	20,000
100 Salaries		İ		
120 NonCertified	700		,	
200 Employee Benefits	708			
210 Insurance	740			
220 Social Security	710			
290 Other	712			
300 Purchased Professional and Tech Services	714			
400 Purchased Property Services	716			
500 Other Purchased Services	718			
600 Supplies	720			
730 Equipment	722 724			
800 Other	726	-		
OOO Ourei	1/20			

Code   2004-2005			12 mo.	12 mo.	12 mo.
Line   (1)   (2)   (3)		Code	2004-2005	2005-2006	2006-2007
Line   (1)   (2)   (3)	GENERAL EXPENDITURES	06	Actual	Actual	Budget
2500, 2900 Other Supplemental Service	<u></u>	Line	(1)	(2)	
110 Certified					
120 NonCertified				·	
200 Employee Benefits		730			
210 Insurance	L	735			
220 Social Security					
290 Other   300 Purchased Professional and Technical Services   755   400 Purchased Property Services   766   500 Other Purchased Services   765   600 Supplies   770		740		·	
300 Purchased Professional and Technical Services   755		745			
400 Purchased Property Services   760		750			
400 Purchased Property Services   760	300 Purchased Professional and Technical Services	755		· · · · · · · · · · · · · · · · · · ·	:
Cool Supplies   Cool Property (Equipment & Furnishings)   Cool Property (Equipment & Engineering Services   Cool Property (Equipment & Engineering Services   Cool Property (Equipment & Engineering Services   Cool Property (Equipment & Engineering Service   Cool Property (Equipment & Engineering & Engineerin	400 Purchased Property Services	760			
Too Property (Equipment & Furnishings)	500 Other Purchased Services	765			· · · · · · · · · · · · · · · · · · ·
800 Other   780   3300 Community Services Operations   785   600		770			
800 Other   780   3300 Community Services Operations   785   600	700 Property (Equipment & Furnishings)	775			
4300 Architectural & Engineering Services   790	800 Other	780			·
4300 Architectural & Engineering Services   790	3300 Community Services Operations	785	600		- i- a
5200 TRANSFER TO:   932 Adult Education   795   0   0   0   0   0   0   0   0   0	4300 Architectural & Engineering Services				
934 Adult Suppl Education         800         0         0         0           936 Bilingual Education         805         0         12,554         25,000           938 Capital Outlay         810         143,521         141,912         0           940 Driver Training         815         5,000         0         0           943 Extraordinary School Prog         823         0         0         0           944 Food Service         825         0         0         0           946 Professional Development         830         0         0         0           948 Parent Education Program         835         0         0         0           949 Summer School         837         0         0         0           950 Special Education         840         519,711         564,834         671,400           954 Vocational Education         850         0         0         0           955 Area Vocational School         852         0         0         0           963 Special Liability Expense Fund         855         0         0         0           972 Contingency Reserve**         885         23,795         0         0           974 Textbook & Student Material	5200 TRANSFER TO:				
934 Adult Suppl Education         800         0         0         0           936 Bilingual Education         805         0         12,554         25,000           938 Capital Outlay         810         143,521         141,912         0           940 Driver Training         815         5,000         0         0           943 Extraordinary School Prog         823         0         0         0           944 Food Service         825         0         0         0           946 Professional Development         830         0         0         0           948 Parent Education Program         835         0         0         0           949 Summer School         837         0         0         0           950 Special Education         840         519,711         564,834         671,400           954 Vocational Education         850         0         0         0           955 Area Vocational School         852         0         0         0           963 Special Liability Expense Fund         855         0         0         0           972 Contingency Reserve**         885         23,795         0         0           974 Textbook & Student Material		795	l ol	ol	ol
936 Bilingual Education         805         0         12,554         25,000           938 Capital Outlay         810         143,521         141,912         0           940 Driver Training         815         5,000         0         0           943 Extraordinary School Prog         823         0         0         0           944 Food Service         825         0         0         0           946 Professional Development         830         0         0         0           948 Parent Education Program         835         0         0         0           949 Summer School         837         0         0         0           950 Special Education         840         519,711         564,834         671,400           954 Vocational Education         850         0         0         0           955 Area Vocational School         852         0         0         0           963 Special Liability Expense Fund         855         0         0         0           972 Contingency Reserve**         885         23,795         0         0           974 Textbook & Student Materials Revolving Fund         889         0         0         0           976 At Ri	934 Adult Suppl Education				
938 Capital Outlay       810       143,521       141,912       0         940 Driver Training       815       5,000       0       0         943 Extraordinary School Prog       823       0       0       0         944 Food Service       825       0       0       0         946 Professional Development       830       0       0       0         948 Parent Education Program       835       0       0       0         949 Summer School       837       0       0       0         950 Special Education       840       519,711       564,834       671,400         954 Vocational Education       850       0       0       0         955 Area Vocational School       852       0       0       0         963 Special Liability Expense Fund       855       0       0       0         972 Contingency Reserve**       885       23,795       0       0         974 Textbook & Student Materials Revolving Fund       889       0       0       0         978 At Risk (4yr Old)       891       27,450       30,000         978 At Risk (K-12)       893       205,613       277,862		805	0		25,000
940 Driver Training       815       5,000       0       0         943 Extraordinary School Prog       823       0       0       0         944 Food Service       825       0       0       0         946 Professional Development       830       0       0       0         948 Parent Education Program       835       0       0       0         949 Summer School       837       0       0       0         950 Special Education       840       519,711       564,834       671,400         954 Vocational Education       850       0       0       0         955 Area Vocational School       852       0       0       0         963 Special Liability Expense Fund       855       0       0       0         972 Contingency Reserve**       885       23,795       0       0         974 Textbook & Student Materials Revolving Fund       889       0       0       0         976 At Risk (4yr Old)       891       27,450       30,000         978 At Risk (K-12)       893       205,613       277,862	938 Capital Outlay	810	143,521		
943 Extraordinary School Prog       823       0       0       0         944 Food Service       825       0       0       0         946 Professional Development       830       0       0       0         948 Parent Education Program       835       0       0       0         949 Summer School       837       0       0       0         950 Special Education       840       519,711       564,834       671,400         954 Vocational Education       850       0       0       0         955 Area Vocational School       852       0       0       0         963 Special Liability Expense Fund       855       0       0       0         972 Contingency Reserve**       885       23,795       0       0         974 Textbook & Student Materials Revolving Fund       889       0       0       0         976 At Risk (4yr Old)       891       27,450       30,000         978 At Risk (K-12)       893       205,613       277,862		815			
944 Food Service       825       0       0       0         946 Professional Development       830       0       0       0         948 Parent Education Program       835       0       0       0         949 Summer School       837       0       0       0         950 Special Education       840       519,711       564,834       671,400         954 Vocational Education       850       0       0       0         955 Area Vocational School       852       0       0       0         963 Special Liability Expense Fund       855       0       0       0         972 Contingency Reserve**       885       23,795       0       0         974 Textbook & Student Materials Revolving Fund       889       0       0       0         976 At Risk (4yr Old)       891       27,450       30,000         978 At Risk (K-12)       893       205,613       277,862		823			
946 Professional Development       830       0       0       0         948 Parent Education Program       835       0       0       0         949 Summer School       837       0       0       0         950 Special Education       840       519,711       564,834       671,400         954 Vocational Education       850       0       0       0         955 Area Vocational School       852       0       0       0         963 Special Liability Expense Fund       855       0       0       0         972 Contingency Reserve**       885       23,795       0       0         974 Textbook & Student Materials Revolving Fund       889       0       0       0         976 At Risk (4yr Old)       891       27,450       30,000         978 At Risk (K-12)       893       205,613       277,862	944 Food Service	825		0	0
948 Parent Education Program       835       0       0       0         949 Summer School       837       0       0       0         950 Special Education       840       519,711       564,834       671,400         954 Vocational Education       850       0       0       0         955 Area Vocational School       852       0       0       0         963 Special Liability Expense Fund       855       0       0       0         972 Contingency Reserve**       885       23,795       0       0         974 Textbook & Student Materials Revolving Fund       889       0       0       0         976 At Risk (4yr Old)       891       27,450       30,000         978 At Risk (K-12)       893       205,613       277,862		830		0	0
950 Special Education         840         519,711         564,834         671,400           954 Vocational Education         850         0         0         0           955 Area Vocational School         852         0         0         0           963 Special Liability Expense Fund         855         0         0         0           972 Contingency Reserve**         885         23,795         0         0           974 Textbook & Student Materials Revolving Fund         889         0         0         0           976 At Risk (4yr Old)         891         27,450         30,000           978 At Risk (K-12)         893         205,613         277,862		835	0	0	0
954 Vocational Education       850       0       0       0         955 Area Vocational School       852       0       0       0         963 Special Liability Expense Fund       855       0       0       0         972 Contingency Reserve***       885       23,795       0       0         974 Textbook & Student Materials Revolving Fund       889       0       0       0         976 At Risk (4yr Old)       891       27,450       30,000         978 At Risk (K-12)       893       205,613       277,862		837	0	0	0
954 Vocational Education       850       0       0       0         955 Area Vocational School       852       0       0       0         963 Special Liability Expense Fund       855       0       0       0         972 Contingency Reserve**       885       23,795       0       0         974 Textbook & Student Materials Revolving Fund       889       0       0       0         976 At Risk (4yr Old)       891       27,450       30,000         978 At Risk (K-12)       893       205,613       277,862	950 Special Education	840	519,711	564.834	671,400
963 Special Liability Expense Fund         855         0         0         0           972 Contingency Reserve**         885         23,795         0         0           974 Textbook & Student Materials Revolving Fund         889         0         0         0           976 At Risk (4yr Old)         891         27,450         30,000           978 At Risk (K-12)         893         205,613         277,862		850			
972 Contingency Reserve**       885       23,795       0       0         974 Textbook & Student Materials Revolving Fund       889       0       0       0         976 At Risk (4yr Old)       891       27,450       30,000         978 At Risk (K-12)       893       205,613       277,862		852	0	0	0
974 Textbook & Student Materials Revolving Fund       889       0       0       0         976 At Risk (4yr Old)       891       27,450       30,000         978 At Risk (K-12)       893       205,613       277,862		855	0	0	0
974 Textbook & Student Materials Revolving Fund       889       0       0       0         976 At Risk (4yr Old)       891       27,450       30,000         978 At Risk (K-12)       893       205,613       277,862		885	23,795	0	0
978 At Risk (K-12) 893 205,613 277,862	974 Textbook & Student Materials Revolving Fund	889		0	0
978 At Risk (K-12) 893 205,613 277,862	976 At Risk (4yr Old)	891		27,450	30,000
		893			
	TOTAL EXPENDITURES & TRANSFERS*	xxxx	6,165,496		

<sup>\*</sup> Enter on Code 06, Line 175.

<sup>\*\*</sup> The maximum amount of money which can be carried in the Contingency Reserve Fund is 6% of the legal maximum general fund budget.

# ATTACHMENT I

# THE LOCAL OPTION BUDGET (LOB)

The law provides that in addition to State Financial Aid (SFA) funding, a school district board may approve LOB spending in any amount up to 31.0 percent of its SFA for school year 2007-2008. The LOB limitation is called the "state prescribed percentage." Certain limitations and constraints apply to use of LOB authority:

- Below average spending districts (general fund budget and LOB combined) gain LOB authority in accord with a formula applicable to them.
- Above average spending districts that had an LOB in 1996-97 are entitled to a specified percentage of the LOB authority the district was authorized to adopt in 1996-97.
- Additional LOB authority can be gained by a school board through adoption of a resolution. The resolution is subject to a 5.0 percent protest petition and election procedure (or, in one instance, a board initiated election).
- A district may operate under LOB authority adopted prior to the 1997-98 school year until the LOB authority specified in that resolution expires.

(These components of the law are discussed in the following pages.)

# **LOB Authority for Below Average Spending Districts**

The board of education of a "below average spending" school district on its own motion may adopt an LOB. In this respect, the State Board of Education (SBOE) makes the following determinations:

- The average budget per full-time equivalent (FTE) pupil (unweighted) for the preceding school year is computed for each of four school district enrollment groupings—under 100, 100-299.9; 300-1,799.9; and 1,800 and over. This computation uses the combined school district general fund budget and LOB.
- The FTE budget per pupil (unweighted) of each school district for the preceding school year is determined (combined general fund budget and LOB).
- The district's FTE budget per pupil for the preceding year is subtracted from the preceding year's average budget per pupil for the district's enrollment grouping.
- If the district's budget per pupil is below the average budget per pupil for the district's enrollment grouping, the budget per pupil difference is multiplied by the district's FTE pupil enrollment in the preceding year.
- The product above is divided by the amount of the district's general fund budget in the preceding year.

The result is the LOB percentage increment that is available to the district in the next school year.

# **EXAMPLE**

In 2005-06, District A has an enrollment of 600 unweighted FTE students and a GF/LOB BPP of \$8,666.66 (total GF/LOB Budget = \$5,200,000). Under the formula, District A qualifies for LOB authority in 2005-06, as follows:

	\$	9,257.00	(GF/LO	BPP com	nputed from	above tabl	le)
minus		8,666.66	(District'	s GF/LOB	BPP-Pred	ceding Scho	ool Year)
equals	\$ (Di	590.34 fference)	times	600 FTE (Unweigh Enrollme		<u>equals</u>	\$ 354,204 ( <u>Potential</u> LOB Authority)
<u>then</u>	<u>\$</u>	354,204 5,200,000	<u>equals</u>	6.81%			
2007-08 <u>GFB</u> is \$5,200,0	DO	<u>so</u> \$5,200	,000	<u>times</u>	6.81%	<u>equal</u>	<u>s</u> \$354,120 (Additional 2008-09 LOB Amount)

# LOB Authority for Average or Above Average Spending Districts That Had LOBs in 1996-97

The board of education of any "average" or "above average spending" school district that had an LOB in 1996-97 may adopt on its own motion an LOB equal to the following percentage of the district's general fund budget based upon the LOB percentage the district was authorized to adopt in 1996-97:

• 80.0 percent in 2001-02, and thereafter.

#### **EXAMPLE**

District B had 20.0 percent LOB authority in 1996-97. The LOB authority this district could adopt on its own motion in subsequent years would be:

# 2001-02 and thereafter 16.0

**NOTE:** In the event that in any year the LOB authority of the district is greater if computed under the formula applicable to "below average spending" districts than under this provision, the LOB authority under that formula applies.

#### Alternative Procedure

As an <u>alternative</u> to the procedures described above, a school district board may adopt a resolution for a specified LOB percentage and number of years—which is subject to a 5.0 percent protest petition election procedure.

# "Additional" LOB Authority—Subject to Protest Petition or Direct Election

In addition to the LOB authority available under the foregoing provisions, beginning in 1997-98, a school district is authorized to adopt a resolution to increase its LOB authority under one of two alternative procedures:

- The board may seek authority for continuous and permanent LOB authority, in which case, if the proposition is successful, the board in any school year may increase its LOB to any level it chooses, subject to the 31.0 percent aggregate cap for FY 2008.
- The board may seek temporary authority to increase the LOB by a specified percentage for a specified number of years.

If the board seeks continuous and permanent LOB authority, it has the option of either submitting the question directly to the electors or adopting a resolution that is subject to a 5.0 percent protest petition election. If the board seeks temporary LOB authority, only the protest petition election procedure is applicable.

If the district chooses a resolution that specifies an LOB percentage increase and a number of years to which the resolution applies, the district is authorized to adopt subsequent resolutions to increase its LOB authority, subject to the 31.0 percent aggregate cap. A subsequent resolution must expire at the same time as the initial resolution. (The protest petition and election provisions described apply in these instances.)

#### **Transitional Provision**

A district operating under LOB authority obtained prior to passage of 1997 legislation, with authority that extends to the 1997-98 school year or beyond, may continue to operate under the resolution until the resolution's expiration or abandon the resolution and operate under the new provisions of the bill.

#### Districts Which Acquired LOB Authority in 1997-98 Under the "Below Average Spending" Formula and Whose LOB Authority Exceeds the Average for the Enrollment Grouping After the 1997-98 School Year

If, after the 1997-98 school year, a school district has gained LOB authority under the "below average spending" formula and has obtained increased LOB authority by adoption of a resolution such that the district no longer qualifies for LOB authority under the formula applicable to "below average spending" districts, the LOB authority is:

- if the district is operating under an LOB with a fixed LOB percentage increase and a specified number of years to which it applies, the sum of the LOB percentage authority of the district for the preceding year and the additional LOB authority in the district's resolution; or
- if the district is operating under a resolution authorizing continuous and permanent LOB authority, the LOB percentage adopted by the board.

If the district's resolution for additional LOB authority is not perpetual and after some specified number of years this authority is lost, the district's LOB authority is the percentage authorization for the current school year computed under the formula as if the additional LOB authority resulting from the expired LOB resolution had not been in effect in the preceding school year.

#### **State Average Provision**

As of July 1, 2007 and thereafter, a school districts' LOB authority is equal to the average percent used of all districts. Any LOB authority above the state average would require a separate resolution.

## FORMULA FOR COMPUTING SUPPLEMENTAL GENERAL STATE AID FOR THE LOCAL OPTION BUDGET

District Assessed Valuation Per Pupil (Prior Year) 81.2nd Percentile Assessed Valuation Per Pupil (Prior Year)	subtracted from	1.0	times	District's Local Option Budget	<u>equals</u>	Supplemental General State Aid
--	--------------------	-----	-------	---	---------------	--------------------------------------

Supplemental General State Aid is based on an equalization principle which is designed to treat each school district as if its assessed valuation per pupil (AVPP) were equal to that of the district at the 81.2nd percentile of AVPP. Under this formula, districts having AVPP above the 81.2nd percentile receive no supplemental general state aid.

#### **EXAMPLES**

	DI	STRICT 1	DISTRICT 2				
Prior Year District AVPP \$50,500 Prior Year 81.2nd Percentile AVPP \$83,625				1	ar District AVPP ar 81.2nd Percentile	\$86,520 \$83,625	
<b><u>so</u></b> \$50,500 \$83,625	<u>equals</u> <u>then</u> 1.0000	0.6039		<b><u>so</u></b> \$86,520 \$83,625	equals 1.0346	.0, the district	
minus	0.6039				no supplemental gene		
<u>equals</u>	0.3961 S \$500,000 L	State Aid Ratio <u>then</u> .OB		i .	xceeds 1.0, therefore to supplemental general		
<u>times</u>	<u>0.3961</u> S	State Aid Ratio					
<u>equals</u>	\$198,050 S	Supplemental Gen	eral State Aid				

#### FORM 155 2008-2009 LOCAL OPTION BUDGET

#### LOB AUTHORITY DUE TO RESOLUTIONS IN PRIOR YEARS (2007-2008 AND BEFORE)

Authorized percent of LOB in 1996-97     School year expires/expired 1997	(GRANDFATHER PROVISION): -1998 (see attached pages)	3.00 % AT Prior yr phase do	own =	3.00 %
2. Authorized percent of LOB due to a re				0.00.00
PRIOR 7/1/97 and still effective for	2008-2009 school year	Expires	<u> </u>	0.00 %
<ol> <li>Authorized percent of LOB due to a re AFTER 7/1/97 and still effective for</li> </ol>		Expires <u>9999-99</u>	999 =	25.00 %
3a. INCREASE to the resolution adopted Must be effective for 2008-2009 sc	l in Line 3 above. hool year	Expires	0 =	0.00 %
4. AUTHORIZED PERCENT OF LOB D ((HIGHER OF 1 OR 2) + 3 + 3A)	UE TO PRIOR RESOLUTIONS(Cannot exceed 30%)		= <u>-</u>	28.00 %
IN LIEU OF LOB AUTHORITY DUE TO	RESOLUTIONS IN PRIOR YEARS			
<ol><li>Authorized percent of LOB in LIEU of Approved for 2007-2008 and must be</li></ol>	a previous resolution which has expire effective for 2008-2009 school year	d.	= <u> </u>	0.00 %
<ol> <li>INCREASE to the resolution adopte Approved for 2007-2008 and must be</li> </ol>	d in line 5 above. e effective for 2008-2009 school year		= <u> </u>	0.00 %
AUTHORITY DUE TO RESOLUTIONS I	N PRIOR YEARS			
6. AUTHORIZED PERCENT of LOB DU (Cannot exeed 30%)	JE TO PRIOR RESOLUTIONS (HIGHE	R OF 4 OR (5+5A))	= <u>.</u>	28.00 %
LOB AUTHORITY DUE TO SPENDING	UNDER THE AVERAGE 2007-2008			
7. LOB percent authorized for 2007-200	8 under average (see attached pages)		=	24.39 %
TOTAL AUTHORITY FOR PRIOR YEAR	<u>RS</u>			
8. 2007-2008 TOTAL Authorized LOB p	ercentage (If Line 5=0, use Line 6 + Lir	ne 7. Otherwise use Line	<b>∍</b> 6) =	30.00 %
LOB AUTHORITY DUE TO SPENDING	UNDER THE AVERAGE 2008-2009			
9. 2007-2008 General Fund			\$ <u> </u>	7,308,954
10. 2007-2008 LOB (Amount authorized	d) (Line 8 X Line 9)		\$	2,192,686
11. TOTAL (General Fund + LOB) (Line	9 + Line 10)		\$	9,501,640
12. 9/20/2007 FTE enrollment (includes	2/20/2008 military enrollment)		FTE	942.6
13. Budget per pupil (Line 11 / Line 12)			\$	10,080.25
14. State Average Budget per pupil (see				
	14 - Line 13) (If negative put in zero)			
16. Potential LOB authority [Line 15 x L				
17. Potential LOB authority percent (Li		es)	1/1/1	0.00 %
5/21/2009 11:57 AM	Form 155		7.40	Page 1

18. LOB aumority under this provision for 2008-2009 (Line 17 x 100%) (round to 2 decimal places)	=	0.00 %
19. 2008-2009 Authorized LOB percent due to spending under average (Line 7 + Line 18)  (cannot exceed 30%)	=	24.39 %
GRANDFATHER CLAUSE FOR USD'S SPENDING OVER AVERAGE		
20. Adjustment due to phase-down of 1996-97 LOB authority (If Line 19 is EQUAL to Zero,  Multiply Line 1 X	=	3.00 %
LOB AUTHORITY DUE TO RESOLUTIONS BEGINNING IN 2008-2009		
21. Authorized percent of LOB due to a NEW resolution published and approved beginning with the 2008-2009 school year. (Max 30%) School year it expires***		%
22. Added percent of LOB due to an INCREASE to a resolution adopted in (Line 3+3A).  Effective in the 2008-2009 school year. School year it expires		%
LOB AUTHORITY DUE TO AN ELECTION BEGINNING IN 2007-08 AND THEREAFTER		
23. Authorized percent of LOB due to an ELECTION beginning in 2007-08 and thereafter to exceed 30%. (1% limit)  School year it expires		%
LOB AUTHORITY FOR 2008-2009 **CANNOT EXCEED 31%**		
24. Line 2 OR Line 20 Whichever is Higher (cannot exceed 25%)	=	3.00 %
25. Line 50.00 %+Line 5A %		0.00 %
26. Line 3 25.00 %+ Line 3A 0.00 % + Line 19 24.39 % + Line 21 0.00 % + Line 24 3.00 %	=	30.00 %
27. Line 3 25.00 %+ Line 3A 0.00 % + Line 19 24.39 % + Line 22 0.00 % + Line 24 3.00 %	. =	30.00 %
28. Statewide LOB average percentage for 2007-2008 school year 27.22 % + Line 21 or 22 (MAX 30%)	=	27.22 %
29. LOB Percentage authority for 2008-2009 (higher of Lines 25, 26, 27 or 28)(Max 30%)	=	30.00 %
29a. Max LOB with election to exceed 30% (Line 29 + Line 23, if Line 29 is 30%)	=	30.00 %
30. COMPUTED LOB FOR 2008-2009 (2008-2009 General Fund \$ 7,636,286 X Line 29a)	\$	2,290,886
31. ADOPTED LOB FOR 2008-2009 IF LESS THAN Line 30	\$	2,050,000
*** If resolution is continuous and permanent use 9999-9999.		
Table 1		

	i able i	
Г	0 - 99.9	\$14,785
	100 - 299.9	\$14,785 - 19.0000 (**E - 100)
	300 - 1,799.9	\$10,985 - 1.7740 (**E - 300)
	1,800 and over	\$8,324

<sup>\*\*</sup>E is defined as 9/20/2007 FTE enrollment (does not include declining enrollment amount). (Includes 4 yr old at-risk students.)

ar .	0
wn	7
.00	1
,00	X
.00	1

	Authorized	School Year	Prior Year		Authorized	School Year	Prior Year		Authorized	School Year	Prior Year	<b>39</b> .	Authorized	School Year	Prior Year	98	Authorized	School Year	Prior Year
USD	% of LOB	Expires	Phase Down	Ø USD	% of LOB	Expires	Phase Down	USD	% of LOB	Expires	Phase Down	₩ USD	[	Expires	Phase Down	USD		Expires	Phase Down
101	25.00	1997-1998	20.00	256	0,00	0	0.00	329		1997-1998	10.00	390	0,00		0.00			<del></del>	<del> </del>
1	5.00	1996-1997	5,00	257		1997-1998	10.00	330	0.00	0		当 392	0.00			453			
	***************************************	1998-1999	7.00	258		0		331	0.00		<del></del>	370				454	0,00	I	0,00
	0.00	0	0,00	259		1996-1997	16.73	332				393	0.00	<del> </del>		456		1996-1997	9.00
106	0.00		0.00	260		1990-1997		·		1996-1997	5.00	394	0.00		0.00	457		1996-1997	7.00
107	0.00	0	0.00	261		1996-1997		333		1999-2000	4.00	395		1996-1997	7.00	458		0	0.00
108	0.00	0		A 10			25,00	334	0.00			396	4.00	1996-1997	4.00	459	0.00	0	0.00
109			0.00	262		1996-1997	10.00	335	0.00	0	0.00	397	6.00	1996-1997	4.80	460	10.00	1996-1997	10.00
1	0.00	0	0.00	263		0		336	0.00	0	0.00	398	0.00	0	0.00	461	0.00	0	0.00
110	0.00	0	0.00	264	0.00	0	0.00	337	9.00	1998-1999	9.00	399	25.00	1996-1997	25.00	462	0.00	0	0,00
200		1996-1997	25,00	265	9.00	1996-1997	9,00	338	0.00	0	0.00	400	0.00	0	0.00	463	0,00	0	0.00
202		1996-1997	25.00	266	25.00	1996-1997	25.00	339	3.00	1996-1997	3,00	401	7.00	1998-1999	7.00	464	0.00		0.00
203	25.00	1996-1997	25.00	267	6,00	1996-1997	6.00	340	0,00	0	0,00	402	0.00	0	0.00	465		1996-1997	21,60
204	25.00	1996-1997	25,00	268	0.00	0	0,00	341	12.00	1996-1997	12.00	403	0.00			466		1996-1997	7.00
205	0.00	Ó	0.00	269	15.00	1996-1997	12.00	342	0.00		0.00	404	0.00	<del></del>		467			
206	10.00	1996-1997	10,00	270		1996-1997	10.00	343		1997-1998	3,00	405	0.00		0.00	~)}		1996-1997	5.00
207		1996-1997	25,00	271	0.00	0	0.00	344	0.00	1997-1996		()2			0,00	468		1996-1997	10.00
208		1996-1997	25.00	272		1996-1997	1 20	I		1007 1002	0,00	406	0,00		0.00	469	·	1996-1997	3.00
209		1996-1997	20.00	273	~		4.00	345		1996-1997	6,00	407		1996-1997	25.00	470		1996-1997	10.00
210		1996-1997		73		1996-1997	20.00	346	0.00	0	0.00	408		1999-2000	25.00	471	0.00	0	0.00
			17.00	274		1996-1997	10.00	347		1996-1997	20.00	409	1.50	1996-1997	1.50	473	0.00	0	0.00
211		1996-1997	5.00	275		1996-1997	20.00	348		1998-1999	2,50	410	10,00	1996-1997	10.00	474	25.00	1996-1997	25.00
212		1997-1998	25.00	279		1997-1998	5.00	349	15.00	1996-1997	15.00	411	0,00	0	0.00	475	0.00	0	0.00
213		1996-1997	20,00	281	0,00	0	0.00	350	10.00	1996-1997	8.00	412	0,00	0	0,00	476	25.00	1996-1997	20.00
214		1998-1999	25.00	282	0.00	0	0.00	351	0,00	0	0.00	413	25.00	1996-1997	25.00	477	0.00		0.00
215	12,40	1996-1997	12.40	283	0.00	0	0.00	352	25.00	1996-1997	25.00	415	0.00	0	0.00	479		1997-1998	10.00
216	10.00	1997-1998	8.00	284	0.00	0	0,00	353		1996-1997	0.30	416		1996-1997	10.00	480	0.00		0.00
217	25.00	1996-1997	20.00	285	0.00	0	0.00	354		1996-1997	12,00	417	0.00	2270-1377	0.00	481	0.00		
218	25.00	1996-1997	25.00	286	0.00	0	0.00	355		1996-1997	25.00	418		1007 1007	ļ	25			0.00
219		1997-1998	5.00	287		1997-1998	11,00	356				<b>35</b>		1996-1997	17,50	482		1996-1997	10.00
220		1996-1997	11.20	288	0.00	1337-1330	0.00			1996-1997	10,00	419	0,00	0	0,00	483	0,00		0.00
223		1996-1997	8.00	289		1008 1000		357	0.00	0	0.00	420		1996-1997	12.00	484		1996-1997	10.00
224		1996-1997	12,00	7		1998-1999	5.00	358	0,00	0	0,00	421	0.00		0.00	486	0.00		0.00
225		1996-1997		290		1998-1999	5,00	359	0.00	0	0.00	422		1996-1997	25.00	487	15.00	1998-1999	15.00
226			25,00	291	0.00	0	33	360	****	1999-2000	3.00	423	15.00	1997-1998	15.00	488	12.00	1999-2000	12.00
1		1996-1997	25,00	292		1997-1998	25,00	361	0.00	0	0.00	424	25,00	1996-1997	25,00	489	25.00	1996-1997	25.00
227		1996-1997	10.00	293		1996-1997	20.00	362	25.00	1998-1999	20.00	425	3,00	1997-1998	3.00	490	8.80	1996-1997	8.80
228		1996-1997	5.00	294	0.00	0	0.00	363	25.00	1996-1997	25.00	426	0.00	0	0.00	491		1998-1999	3.50
229		1996-1997	25,00	297	0.00	0	0.00	364	0.00	0	0,00	428	0,00	Ó	0.00	492	0.00	0	0,00
230	25.00 1	1996-1997	25.00	298	0,00	0	0.00	365	0.00	0	0.00	429	5.00	1999-2000	5.00	493		1997-1998	3,00
231	25,00 1	1996-1997	25.00	299	10,00	1996-1997	10.00	366	0,00	0	0.00	430		1997-1998	10.00	494		1997-1998	15.00
232	20,00	1996-1997	20,00	300	25.00	1996-1997	20.00	367	0.00	0	0,00	431	0.00	0	0.00	495		1996-1997	25.00
233	25.00 1	1996-1997	20,00	303	10.00	1996-1997	10.00	368		1996-1997	8,00	432	0.00	0	0.00	496	0.00	1990-1997	
234	0.00	0	0.00	305	0.00	0	0.00	369		1996-1997	15.00	433	0.00		0.00	<u> </u>		1004 1007	0.00
235	0.00	O	0.00	306	0.00	n	0.00	371		1996-1997	25.00	433		1007 1000		497	25.00	1996-1997	25.00
237	0.00	0	0,00	307	0.00	0	0.00	371		1999-2000	3.50	434		1997-1998	16.00	498	0.00	0	0.00
239	0.00	0	0.00	308		1996-1997	11.50	372				7	0.00	0	1	499	0.00	0	0,00
240	0.00	0	0.00	309		1996-1997	259			1996-1997	5.00	436	0,00	0		500		1996-1997	20,00
241	0.00		0.00	310			15.00	374	0.00	이	0.00	437	0.00	0		501		1996-1997	20.00
242	0.00	0		×1		1996-1997	5.00	375	0.00	0	0.00	438	0,00	0	3	502	0.00	O	0,00
243			0.00	311	~	1996-1997	6.00	376		1996-1997	10.00	439		1996-1997	10.00	503	16.00	1996-1997	16.00
1		997-1998	19.00	312		1996-1997	10.00 署	377	0,00	0	0.00	440	25.00	1996-1997	25,00	504	0.00	Ö	0.00
244	0.00	0	0.00	313		1996-1997	10.00	378	5.00	1999-2000	5.00	441	10.00	1996-1997	10.00	505	4.00	1996-1997	4.00
245	0.00	0	0,00	314	25.00	1997-1998	25.00	379	0.00	0	0.00	442	0.00			W		1997-1998	4.00
246		998-1999	10.00	315	0.00	0	0.00	380	0.00	0	0.00	443	0.00		0.00	507		1996-1997	12.75
247		996-1997	0.90	316	25,00	1996-1997	25.00	381	25,00	1996-1997	25.00	444		1996-1997	7.00	508	0.00		0.00
248	0.00	0	0.00	320	0.00	0		382	0.00	0		445	0.00	0	4	509	0.00		0.00
249	0.00	0	0,00	321		1996-1997	20.00	383		1996-1997	3.00	446	0.00		·	511			
250	6,90 1	997-1998	6.90	322		1996-1997	7.50	384	0.00	0	0,00	447	0.00		<del></del>	NY		1996-1997	15.00
251	0,00	0	0.00	323	0.00	0		385		1996-1997	4,00	447			1	512	25.00	1996-1997	25.00
252	0.00	0	0.00	325		1996-1997	5.00	386	0.00		~~~~	VG		1996-1997	7.50	3			<sub> </sub>
	0.00	0	0.00	326		1996-1997	20.00	387		0	0,00	449		1997-1998	3.00	1	i	: 1	ıl
-	0.00	0	0.00	327		1996-1997	20			1996-1997	25.00	450		1996-1997	8.00	<u>}</u>			
	0.00	0	0.00				25,00	388		1996-1997	8.00	451	0.00		1	,			
L	0.00		0.00]	328	15.00	1997-1998	15.00	389	0.00	0	0.00	452	2.50	1997-1998	2,50	ž.			

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6.31

14.22

27.88

0.00

0.00

21.89

30.00

30.00 22.70

9.73

6.93

30.00

27.68 1.78

30.00

<u>USD</u> 492

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8			LO	B% Auth	orized for	2007-08	3 Under A	verage	
USD	<u>%</u>	USD	<u>%</u>	USD	<u>%</u>	USD	<u>%</u>	USD	%
101	0.00	251	26.94	315	30.00	375	30.00	433	21.97
102	23.72	252	27.10	316	1.37	376	25.00	434	3.79
103	8.79	253	25.00	320	30.00	377	21.43	435	30.00
105	4.11	254	24.37	321	0.00	378	26.07	436	30.00
106	1.78	255	9.51	322	19.75	379	30.00	437	30.00
107	0.23	256	18.88	323	30.00	380	30.00	438	26.42
108	13.75	257	19.36	325	10.66	381	17,52	439	30.00
109	7.38	258	25,48	326	0.00	382	30.00	440-	8.68
110	0.00	259	5,25	327	1.61	383	19.81	441	23.34
200	0.75	260	30.00	328	2.84	384	11.52	442	30.00
202	11.17	261	19.28	329	7.14	385	30.00	443	25.00
203	30.00	262	30.00	330	17.32	386	29.11	444	7.09
204	30.00	263	30.00	331	29.73	387	2.96	445	21.33
205	23.73	264	30.00	332	6.53	388	9.24	446	30.00
206	2.18	265	30.00	333	26.97	389	20.49	447	30.00
207	30.00	266	30.00	334	19.73	390	24.00	448	21.09
208	5.96	267	30.00	335	26.81	392	20.03	449	23.27
209	0.00	268	30.00	336	30.00	393	30.00	450	27.37
210	30.00	269	0.00	337	1.45	394	30.00	451	30.00
211	25.03	270	4.04	338	29.34	395	5.90	452	22.20
212	4.03	271	21.90	339	26.91	396	29.55	453	28.87
213	0.00	272	15.14	340	30.00	397	0.00	454	29.02
214	30.00	273	0.00	341	5.61	398	21.18	456	11.78
215	13.81	274	13.62	342	24.10	399	4.80	457	18.43
216	0.00	275	0.00	343	24.39	400	30.00	458	30.00
217	0.00	279	16.44	344	23.16	401	20.35	459	24.64
218	28.49	281	14.08	345	30.00	402	30.00	460	30.00
219	26.50	282	10.66	346	26.40	403	20.22	461	30.00
220	0.00	283	21.06	347	1.50	404	30.00	462	24.76
223	0.00	284	24.56	348	30.00	405	25.58	463	30.00
224	7.40	285	26.24	349	9.23	406	30.00	464	30.00
225	10.21	286	22.67	350	0.00	407	12.97	465	0.82
226	4.91	287	12.23	351	24.76	408	1.14	466	22,31
227	17.21	288	22.07	352	6.12	409	26.91	467	20.38
228	10.20	289	29.19	353	26.58	410	8.72	468	5.73
229	6.35	290	30.00	354	11.32	411	15.83	469	30.00
230	30.00	291	4.12	355	2.69	412	11.84	470	14.53
231	9.67	292	1,53	356	27.39	413	17.16	471	30.00
232	12.61	293	0.00	357	24.59	415	25.00	473	27.34
233	0.00	294	22.16	358	26.04	416	30.00	474	- 1
234	30.00	297	25.14	359	26.91	417	26.03	475	30.00
235	25.64	298	18.60	360	17.67	418	30.00	476	0.00
237	14.11	299	23.72	361	23.32	419	21.15	477	25.40
239	22.54	300	0.00	362	0.00	420	19.76	479	2.95
240	30.00	303	9.04	363	19.15	421	29.69	480	28.39
241	25.20	305	30.00	364	14.07	422	7.84	481	27.29
242	27.91	306	30.00	365	30.00	423	7.96	482	22.95
243	13.11	307	30.00	366	16.69	424	16.69	483	15.24
244	6.59	308	30.00	367	30.00	425	24.05	484	20.94
245	28.52	309	11.58	368	27.00	426	21.43	486	28.63
246	16.54	310	2.68	369	13.13	428	30.00	487	30.00
247	29.89	311	12.25	371	3.51	429	25.55	488	16.40
248	30.00	312	22.15	372	30.00	430	5.03	489	1.58
249	30.00	313	25.85	373	30.00	431	29.45	490	30.00
250	19.13	314	8.49	374	20.16	432	22.04	491	30.00
	•		•		,		•		3

USD#

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135-239

## KANSAS STATE DEPARTMENT OF EDUCATION FORM 239

## 2008-2009 ESTIMATED SUPPLEMENTAL GENERAL (LOB) STATE AID

(This form should be included with the budget document and filed with the State Department of Education)

1. Adopted local option budget (Cannot exceed Line 31, Form 155) = \$2,050,000

Estimated supplemental general state aid.

Line 1  $$2,050,000 \times$  factor 0.3703 (see table below) = \$759,115

Less prior year overpayment

0.5460

240

289

0.4386

343 0.3703

389

0.5010

Net estimated Supplemental General State Aid (Line 2 - Line 3) = \$759,115

**LOCAL OPTION BUDGET RATE FOR 2008-2009** RATE <u>USD</u> RATE USD RATE USD RATE USD RATE USD RATE USD RATE <u>usd</u> 101 0.4174 241 0.0259 290 0.4606 344 0.6352 390 0,1045 438 0.2096 487 0.6396 0.2552 291 0.0000 0.3291 0.4362 439 0,7258 0.4446 102 0.4379 242 345 392 488 292 0.4691 0.5261 0.1357 0.0000 0,5111 0.0039 0.4156 393 440 489 103 243 346 0.5437 0.2059 0.0000 0.1400 0.6627 441 490 105 0.1888 244 293 0.3438 347 394 0.1840 0.3789 0.5509 0.0000 0.1922 0.1291 348 0.4141 395 442 491 106 245 294 0.6820 0.6570 0.4486 0.0000 349 0.3548 396 443 492 107 0.4251 246 0.6952 297 0.1588 0.1978 0.0333 493 0.4853 108 0.5365 247 0.6049 298 0.2441 350 397 444 109 0.2532 248 0.6313 299 0.0316 351 0.0000 398 0.3489 445 0.1645 494 0.0000 0.0000 110 0.4600 249 0.6987 300 0.0000 352 0.2835 399 446 0.4672 495 0.4609 200 0.0000 250 0.3737 303 0.0000 353 0.6160 400 0.4310 447 0.7167 496 0.2020 0.5531 251 0.4358 305 0.3601 354 0.1142 401 0.0000 448 0.3883 497 0.0000 202 0.0000 252 0.3968 0.0455 355 0.2866 402 0.6240 449 0.4928 498 0.5513 203 306 0.3508 253 0.5911 307 0.5588 356 0.6448 403 0.0000 450 0.4616 499 0.7929 204 205 0 5187 254 0.0000 308 0.5268 357 0.7218 404 0.6176 451 0,5854 500 0.5271 405 0.5356 452 0.0000 501 0.4727 206 0.3369 255 0.0000 309 0.4202 358 0.5447 453 0.4758 502 0.0000 207 0.9857 256 0.5208 310 0,0000 359 0.3326 406 0.6242 0.5912 208 0,1051 257 0.6674 311 0,4310 360 0.3527 407 0.1973 454 0.6241 503 209 0.0000 258 0.4545 312 0.3981 361 0.3567 408 0.4925 456 0,4526 504 0.7654 0.0000 259 0.3915 313 0.4101 362 0.0000 409 0.5036 457 0.5199 505 0.7424 210 211 0 6069 260 0.4309 314 0.0000 363 0.0000 410 0.4572 458 0.3860 506 0.6726 212 0.4437 261 0.7095 315 0.3592 364 0.2853 411 0.5140 459 0.0000 507 0.0000 213 0.5873 316 0.4524 365 0.4222 412 0.0055 460 0.5245 508 0.7086 0.0000 262 320 0.4380 0.3992 413 0.6511 461 0.5885 509 0.5322 214 0.0000 263 0.6661 366 215 0.0000 0.5112 321 0.0000 0.5867 415 0.3785 462 0.6162 511 0.0000 264 367 0.0000 0.5431 322 0.4404 0.3464 416 0.2179 463 0.6045 512 0.0000 216 265 368 0.4541 217 0.0000 266 0.4807 323 0.5258 369 0.3095 417 0.2825 464 218 0.0000 267 0.4740 325 0.5423 371 0,3350 418 0.2004 465 0.5611 219 0.2345 268 0.5776 326 0.1221 372 0.5834 419 0.3136 466 0.0479 0.5650 220 0.0000 269 0.0000 327 0.4198 373 0.5778 420 467 0.2351 223 0,2731 270 0.0000 328 0.0000 374 0.0000 421 0.5188 468 0.0013 224 0.2599 0.0982 329 0.2425 375 0,0000 422 0.0000 469 0.5101 271 0.1325 272 0.3965 0.3289 376 0.5393 423 0.0012 470 0,6857 225 330 0.0000 0.4080 0,2866 0.4335 0.0000 0.6344 226 273 331 424 471 227 0.1387 274 0.1011 332 0.0000 378 0.4747 425 0.4670 473 0.3475 0.0000 228 0.0000 275 333 0.5320 379 0.5161 426 0.4513 474 0.0000 229 0.0000 279 0.0518 334 0.2177 380 0,5360 428 0.5583 475 0.7390 230 0.3051 281 0.0000 335 0.6118 381 0.5365 429 0.6404 476 0.0635 231 0,3918 282 0.3818 0.6187 382 0.3616 430 0.6655 477 0.2785 336 0.2710 337 0.7222 383 0.0380 431 0.3955 479 0.3375 232 0.2684 283 233 0.1955 284 0.0000 338 0.6254 384 0.1562 432 0.0000 480 0.5200 0.6572 0.1281 481 0.4360 234 0.5642 285 0.3893 339 385 0.4369 433 0.5754 0.0000 235 0.6719 0.4793 0.5744 386 0.3623 434 482 286 340 0.5017 0.5075 0.0000 387 0.0000 435 483 237 0.4414 287 0.4426 341 0.5703 0.5930 0.0561 436 0.4277 0.4324 288 342 0.4396 388 484 239

437

0.1277

0,5890

486

#### **ATTACHMENT II**

# FORMULA FOR COMPUTING SCHOOL DISTRICT BOND PRINCIPAL AND INTEREST OBLIGATION STATE AID PAYMENTS

Bond and interest state aid is based on an equalization principle which is designed to provide state aid inversely to school district assessed valuation per pupil. One matching rate is applicable for the duration of bond and interest payments associated with bonds issued prior to July 1, 1992. A different matching rate applies during the life of bonds issued on or after July 1, 1992.

For the school district having the median assessed valuation per pupil, the state aid ratio is 5 percent for contractual bond and interest obligations incurred prior to July 1, 1992, and 25 percent for contractual bond and interest obligations incurred on July 1, 1992, and thereafter.

This factor increases (decreases) by 1 percentage point for each \$1,000 of assessed valuation per pupil of a district below (above) the median.

#### **FORMULA**

DISTRICT BOND AND INTEREST PAYMENT OBLIGATION FOR SCHOOL YEAR	<u>times</u>	STATE AID PERCENTAGE FACTOR	<u>equals</u>	CAPITAL IMPROVEMENTS STATE AID
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#### **EXAMPLES**

	DIST	RICT 1			DIST	RICT 2	
B&I Payment Oblig Before 7-1-92 After 7-1-92	ations	\$100,000 \$ 80,000	•	B&I Payment Obli Before 7-1-92 After 7-1-92	gation	\$100,000 \$ 80,000	
District AVPP	s	\$ 47,510		District AVPP	•	\$ 58,510	
Before 7-1-92	\$100,000		\$ 80,000	Before 7-1-92	\$100,000		\$ 80,000
Percentage Fac- tor (From Table)	x 10%	Percentage Fac- tor (From Table)	x 30%	Percentage Fac- tor (From Table)	x NA	Percentage Factor (From Table)	x 17%
B&I State Aid	\$ 10,000		\$ 24,000	B&I State Aid	NA		\$ 13,600
Total B&I Payment Amount from State		al Year	\$180,000 \$ 34,000	Total B&I Paymen Amount from State	nt Due for Fi e Aid	scal Year	\$180,000 \$ 13,600

## PARTIAL TABLE TO ILLUSTRATE BOND AND INTEREST STATE AID PROGRAM PRINCIPLE

	Bond and Interest	State Aid Percentages	
	Bond and Interest	Bond and Interest	
	Obligations Prior to	Obligations On and	
_AVPP	July 1, 1992	After July 1, 1992	
41,510	15	35	
42,510	14	34	
43,510	13	33	
44,510	12	32	
45,510	11	31	
46,510	10	30	
47,510	9	29	
48,510	8	28	
49,510	7	27	
50,510	6	26	
Electric Country and a constant for the constant of the consta	n 1966 of 100 virture college grant the title of the Service	general de la companya del companya de la companya della companya	. Charles and the second of th
Median AVPP 51,010	5%	25%	State Aid Percentage
		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Factor
51,510	4	24	
52,510	3 2	23	
53,510	2	22	
54,510	1	21	
55,510	0	20	
56,510		19	
57,510		18	
58,510		17	
59,510		16	
60,510		15	

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## KANSAS STATE DEPARTMENT OF EDUCATION FORM 242

## BOND AND INTEREST FUND #1 2008-2009

#### **ESTIMATED BOND AND INTEREST FUND STATE AID PAYMENTS**

(Bonds Issued After July 1, 1992)

Does not include asbestos bonds and capital outlay bonds. State aid applies only to general obligation bonds passed in referendum.

1.	Estimated 2008-2009 bond and interest fund payments	=_	\$707,254
2.	Estimated bond and interest state aid. Line 1 x factor 0.2 (see table below)	=_	\$162,668
3.	Less prior year overpayment		
4.	Less transfer from LOB		
5.	Estimated bond and interest state aid payment (July 1, 2008 through June 30, 2009) (Line 2 - (Line 3 + Line 4))	=	\$162,668

#### 25 PERCENT ASSESSED VALUATION TABLE

USD	Percent	USD	Percent	USD	Percent	USD	Percent	USD	Percent .	USD	Percent	USD	Percent
101	0.27	241	0.00	290	0.31	344	0.47	390	0.00	438	80.0	487	0.48
102	0.29	242	0.12	291	0.00	345	0.19	392	0.29	439	0.56	488	0.30
103	0.00	243	0.36	292	0.00	346	0.27	393	0.32	440		489	0.01
105	0.06	244	0.00	293	0.20	347	0.01	394	0.50	441		490	0.07
106	0.00	245	0.06	294	0.00	348	0.27	395	0.05	442	0.23	491	0.39
107	0.29	246	0.53	297	0.00	349	0.21	396	0.52	443	0.49	492	0.30
108	0.38	247	0.44	298	0.11	350	0.03	397	0.06	444	0.00	493	0.33
109	0.16	248	0.47	. 299	0.00	351	0.00	398	0.21	445	0.03	494	0.00
110	0.30	249	0.53	300	0.00	352	0.14	399	0.00	446	0.32	495	0.31
200	0.00	250	0.23	303	0.00	353	0.46	400	0.28	447	0.59	496	0.07
202	0.40	251	0.29	305	0.22	354	0.00	401	0.00	448	0.24	497	0.00
203	0.00	252	0.25	306	0.00	355	0.15	402	0.46	449	0.34	498	0.39
204	0.21	253	0.43	307	0.40	356	0.48	403	0.00	450	0.31	499	0.62
205	0.36	254	0.00	308	0.37	357	0.55	404	0.46	451	0.43	500	0.37
206	0.19	255	0.00	309	0.27	358	0.39	405	0.38	452	0.00	501	0.32
207	0,80	256	0.37	310	0.00	359	0.19	406	0.46	453	0.32	502	0.00
208	0.00	257	0.50	311	0.28	360	0.21	407	0.06	454	0.46	503	0.43
209	0.00	258	0.30	312	0.25	361	0.21	408	0.34	456	0.30	504	0.60
210	0.00	259	0.25	313	0.26	362	0.00	409	0.35	457	0.37	505	0.57
211	0.45	260	0.28	314	0.00	363	0.00	410	0.31	458	0.24	506	0.51
212	0.29	261	0.54	315	0.22	364	0.15	411	0.36	459	0.00	507	0.00
213	0.00	262	0.43	316	0.30	365	0.27	412	0.00	460	0.37	508	0.54
214	0.00	263	0.50	320	0.29	366	0.25	413	0.49	461	0.43	509	0.38
215	0.00	264	0.36	321	0.00	367	0.43	415	0.23	462	0.46	511	0.00
216	0.00	265	0.39	322	0.29	368	0,20	416	0.08	463	0.44	512	0.00
217	0.00	266	0.33	323	0.37	369	0.17	417	0.14	464	0.30		
218	0.00	267	0.32	325	0.39	371	0.19	418	0.07	465	0.40		
219	0.10	268	0.42	326	0.00	372	0.42	419	0.17	466	0.00		
220	0.00	269	0.00	327	0.27	373	0.42	420	0.41	467	0.10		
223	0.13	270	0.00	328	0.00	374	0.00	421	0.36	468	0.00		
224	0.12	271	0.00	329	0.11	375	0.00	422	0.00	469	0.36		
225	0.00	272	0.25	330	0.19	376	0.38	423	0.00	470	0.52		
226	0.00	273	0.26	331	0.15	377	0.28	424	0.00	471	0.47		
227	0.01	274	0.00	332	0.00	378	0.32	425	0.32	473	0.20	İ	
228	0.00	275	0.00	333	0.38	379	0.36	426	0.30	474	0.00		
229	0.00	279	0.00	334	80.0	380	0.38	428	0.40	475	0.57	1	
230	0.16	281	0.00	335	0.45	381	0.38	429	0.48	476	0.00		
231	0.25	282	0.24	336	0.46	382	0.22	430	0,50	477	0.14		
232	0.13	283	0.13	337	0.55	383	0.00	431	0.25	479	0.19		
233	0.06	284	0.00	338	0.46	384	0.03	432	0.00	480	0.37		
234	0.41	285	0.24	339	0.49	385	0.29	433	0.00	481	0.29		
235	0.51	286	0.33	340	0.42	386	0.22	434	0.42	482	0,00		
237	0.29	287	0.29	341	0.35	387	0.00	435	0.35	483	0.00		
239	0.28	288	0.41	342	0.29	388	0.00	436	0.43	484	0.28		
240	0.39	289	0.29	343	0.23	389	0.35	437	0.00	486	0.43		

Form 0-135-118 5/2008

#### KANSAS STATE BOARD OF EDUCATION

USD#	343
=	
of Educa	tion)
	0.0
	0.0
	\$0
	\$25,608
	\$1,200
	\$18,000
r	

#### **FORM 118** 2008-2009 ESTIMATED SPECIAL EDUCATION REVENUE **GENERAL AID—SPECIAL EDUCATION FUND**

(This form should be included with the budget document and filed with the State Board

Estimated number of Special Education Teachers (FTE*)	
2. Estimated (FTE*)Special Education Paraprofessionals times .4 =	0.0
Total number of Special Education Teachers (Line 1 + Line 2)	0.0
4. Estimated State Aid due from 7-1-2008 to 6-30-2009 (Line 3 x \$29,600)**	\$0_
*Full-time equivalency	
**This represents approximately 92% of the excess costs.	
TRANSPORTATION AID — SPECIAL EDUCATION	
Reimbursed Transportation Costs for Special Education.	
5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)	\$25,608
6. Contractual Services (includes mileage paid to parents)	\$1,200
7. Insurance	
8. Maintenance in Lieu of Transportation (limited to \$750 per child)	·····
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	\$18,000
10. Capital Outlay Fund—Equipment (exclude bus purchases)	
11. Depreciation (Includes only those vehicles which are not depreciated in the regular transportation formula. See depreciation schedule for prior year.)	
12. Teacher travel (in-district)	
13. Total of Lines 5 through 12	\$44,808
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	
15. Net Transportation Cost (Line 13 minus Line 14)	\$44,808
16. Total Estimated Transportation Aid (7-1-2008 to 6-30-2009) (Line 15 x 80%)	\$35,846
17. Estimated Catastrophic State Aid (7-1-2008 to 6-30-2009)	
18. Estimated Medicaid Replacement State Aid	
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2008 to 6-30-2009)	\$947,619
20. Total Estimated Special Education Aid (7-1-2008 to 6-30-2009) (Line 4+16+17+18+19)	\$983,465
	4-1

5/21/2009 11:57 AM



USD 500 - Kansas City



Summary of Total Expenditures	1
Summary of General and Supplemental General Fund Expenditures	2
Instruction Expenditures	3
Sources of Revenue and Proposed Budget for 2008-09 (previously Co99a)	4
Enrollment and Low Income Students	5
Mill Rates by Fund	6
Assessed Valuation and Bonded Indebtedness	7
Average Salary	8
KSDE Website Information.	9

## Summary of Total Expenditures By Function (All Funds)

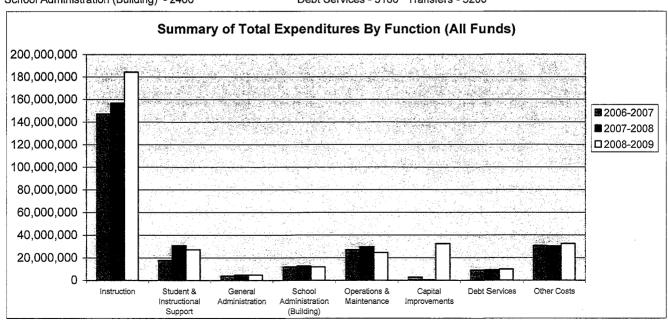
	2006-2007 Actual	% of Tot	2007-2008 Actual	% of Tot	% inc/ dec	2008-2009 Budget	% of Tot	% inc/ dec
Instruction	147,139,490	59%	156,835,982	57%	7%	184,480,074	56%	18%
Student & Instructional Support	17,565,612	7%	30,759,530	11%	75%	27,093,582	8%	-12%
General Administration	4,006,271	2%	4,769,126	2%	19%	4,819,268	1%	1%
School Administration (Building)	11,892,519	5%	12,676,522	5%	7%	11,853,348	4%	-6%
Operations & Maintenance	26,989,865	11%	29,666,262	11%	10%	24,519,834	7%	-17%
Capital Improvements	2,792,429	1%	650,720	0%	-77%	32,508,120	10%	4896%
Debt Services	9,005,588	4%	9,176,618	3%	2%	9,834,143	3%	7%
Other Costs	30,672,786	12%	30,297,215	11%	-1%	32,469,856	10%	7%
Total Expenditures	250,064,560	100%	274,831,975	100%	10%	327,578,225	100%	19%
Amount per Pupil	\$13,054		\$14,925		14%	\$17,790		19%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Area Vocational Education and Special Education Coop.

Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

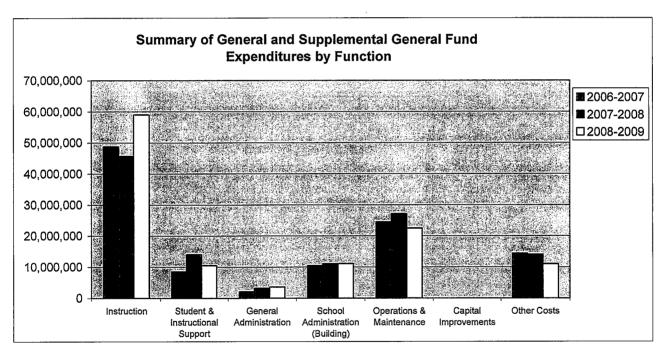
Further definition of what goes into each category: Instruction - 1000
Student & Instructional Support - 2100 & 2200
General Administration - 2300
School Administration (Building) - 2400

Operations & Maintenance - 2600 Other Costs - 2500, 2900 and 3000 and all others not included elsewhere Capital Improvements - 4000 Debt Services - 5100 Transfers - 5200

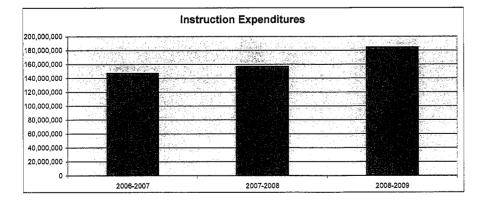


#### Summary of General and Supplemental General Fund Expenditures by Function

	2006-2007	% of	2007-2008	% of	% inc/	2008-2009	% of	% inc/
	Actual	Tot	Actual	Tot	dec	Budget	Tot	dec
Instruction	48,720,599	45%	45,600,698	40%	-6%	58,998,523	50%	29%
Student & Instructional Support	8,472,484	8%	14,030,333	12%	66%	10,420,885	9%	-26%
General Administration	2,069,381	2%	3,163,740	3%	53%	3,570,585	3%	. 13%
School Administration (Building)	10,392,818	10%	11,014,860	10%	6%	11,063,998	9%	0%
Operations & Maintenance	24,457,004	23%	27,132,460	24%	11%	22,460,919	19%	-17%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	14,351,186	13%	13,981,646	12%	-3%	10,955,627	9%	-22%
Total Expenditures	108,463,472	100%	114,923,737	100%	6%	117,470,537	100%	2%
Amount per Pupil	\$5,662		\$6,241		10%	\$6,379		2%



				%			%
	2006-2007		2007-2008	inc/		2008-2009	inc/
	Actual		Actual	dec		Budget	dec
	40.000.500		40 50 4 000	406		40,000,000	7707
General	19,330,586		18,594,363	-4%		19,890,063	7% -1%
Federal Funds	8,694,445		8,872,752	2%		8,818,259	
Supplemental General	29,390,013		27,006,335	-8%		39,108,460	45%
At Risk (4yr Old)	841,380		965,798	15%		1,469,075	52%
At Risk (K-12)	19,022,448		26,843,243	41%		32,542,632	21%
Bilingual Education	4,579,998		4,541,683	-1%		5,912,692	30%
Virtual Education						0	Ala a
Capital Outlay	552,438		659,680	19%		1,987,017	201%
Driver Education	63,236		49,472	-22%		109,000	120%
Declining Enrollment	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	87,225		119,708	37%		183,123	53%
Special Education	21,732,001		23,609,645	9%		27,850,949	18%
Cost of Living	0		0	0%		0	0%
Vocational Education	1,891,135		1,834,256	-3%	1	2,152,587	17%
Gifts/Grants	8,747,194		4,082,056	-53%	1	3,985,151	-2%
Special Liability	0		0	0%	1	0	0%
School Retirement	1,067,110		1,067,110	0%	1	1,100,000	3%
Extraordinary Growth Facilities	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		0	0%	İ	0	0%
Special Reserve	0		0	0%	i		erro de
KPERS Spec. Ret. Contribution	5,181,866		6,520,855	26%	i	7,759,818	19%
Contingency Reserve	0,101,000		0,020,000	0%	1	7 4 7 5 4 4 4 4 5	200
Text Book & Student Material	86,408		44,427	-49%			
Bond & Interest #1	00,700		0	0%	1	0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	ő		Ö	0%		0	0%
Special Assessment	0		Ö	0%	1	0	0%
Temporary Note	0		ŏ	0%	i	Ö	0%
Temporary Note		87.75TT F	Mark Committee	(6/40 (Nort)			(2010) (C. S. 133)
SUBTOTAL	121,267,483	Accordance - Contra	124.811.383	3%	and Military and a state of	152,868,826	22%
Enrollment (FTE)*	19,155.6		18,414.0	-4%	4	18,414.0	0%
Amount per Pupil	6,331		6,778	7%	1	8,302	22%
Amount per Fupii		TATESTIN T	0,776	7.70			2270
Adult Education	0	السفلا الماسا	0	0%		0	0%
	0		0	0%	_	0	0%
Adult Supplemental Education			4,037,015	3%	4	1,750,000	-57%
Area Vocational School	3,920,094		4,037,015		-	1,750,000	-57% 0%
Tuition Reimbursement	0				1		
Special Education Coop	21,951,913		27,987,584			29,861,248	7%
TOTAL	147,139,490	I	156,835,982	7%	ĺ	184,480,074	18%



NOTE: Gifts/Grants include private grants and grants from federal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

<sup>\*</sup>Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

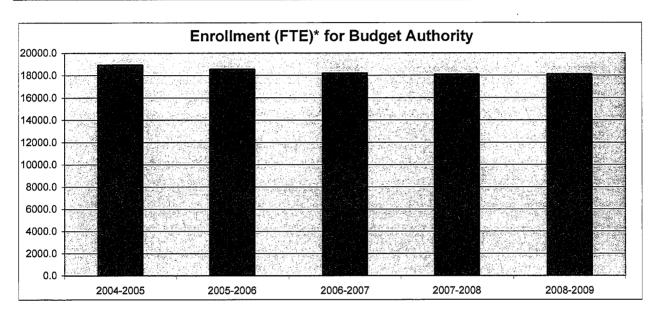
# Sources of Revenue and Proposed Budget for 2008-09

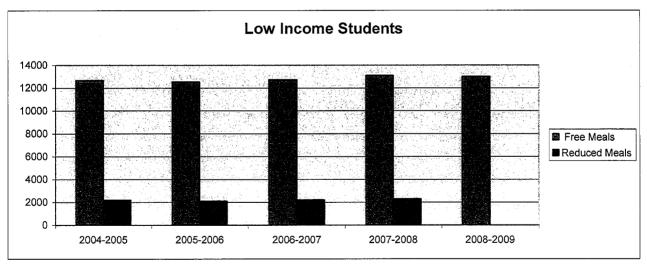
	2008-09			Estimated S	Sources of Rever	nue2008-09	-
	Amount	July 1, 2008	State	Federal		Local	
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	141,533,721	190,978	127,942,477	0		0	13,400,26
Supplemental General	42,460,116	3,053,094	22,380,727		1		17,026,29
Adult Education	0	0	Ò	īl o		0	
At Risk (4yr Old)	1,469,075	0		0	0	1,219,075	250.00
Adult Supplemental Education	0	0			0		<del></del>
At Risk (K-12)	32,542,632	1,572,167		l 0	0	32,292,631	250,00
Bilingual Education	6,468,920	0		800,000	0		
Virtual Education	0	0			0		
Capital Outlay	36,857,137	33,595,386	1,143,760	ه ا	1,000,000	0	4,278,08
Driver Training	111,600	100,000	10,800		0		.,_,,_,
Declining Enrollment	0	0	0	1			
Extraordinary School Program	0	0		1	1 0	ه ا	
Food Service	13,916,126	690,855	108,676	6,896,900	0		
Professional Development	0	0	0	0			
Parent Education Program	541,480	0	320,623	Ö	0		
Summer School	205,888	100,000	•	0	Ö		<del></del>
Special Education	29,975,816	7,500,000	lο		L		
Vocational Education	2,152,587	0		0	0		
Area Vocational School	2,000,000	750,000	300,000				
Special Liability Expense Fund	0	Ó				0	
Special Reserve Fund							
Gifts and Grants	9,760,151	2,260,151				•	7,500,00
Textbook & Student Materials Revolving							.,,555,55
School Retirement	1100000	438674			0		1,161,96
Extraordinary Growth Facilities	0	0				1	
KPERS Special Retirement Contribution	11,609,543	0	11,609,543				
Tuition Reimbursement		0	0	1 0		1	
3ond and Interest #1	9,834,143	7,868,564	3,453,633		l o		5,758,02
Bond and Interest #2	O	0	0	1	0		0,700,02
No Fund Warrant	0	0		1		1	
Special Assessment		0					
Temporary Note	اه	0			٥ ا		
Coop Special Education	37760045	7,028,458	0	7,143,759	0	0	23,587,82
Federal Funds	13,793,259		xxxxxxxxxx		xxxxxxxxxxx		XXXXXXXXXXX
Cost of Living	0				XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	
SUBTOTAL	394,092,239	66,971,586	167,270,239		1,000,000		80,961,41
ess Transfers	66,523,300				.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	. 00,020,000	00,001,41
TOTAL Budget Expenditures	\$327,568,939						

4

#### Other Information

	2004-2005 Actual	2005-2006 Actual	% inc/ dec	2006-2007 Actual	% inc/ dec	2007-2008 Actual	% inc/ dec	2008-2009 Budget	% inc/ dec
Enrollment (FTE)*	18,944.5	18,543.3	-2%	18,203.2	-2%	18,104.7	-1%	18,110.7	0%
Number of Students - Free Meals	12,671	12,539	-1%	12,719	1%	13,096	3%	13,000	-1%
Number of Students - Reduced Meals	2,202	2,109	-4%	2,214	5%	2,301	4%	0	-100%

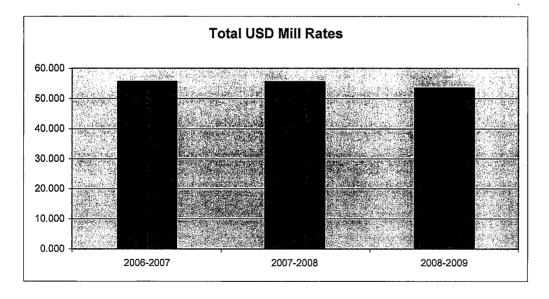




<sup>\*</sup>FTE for state aid and budget authority purposes for the general fund.

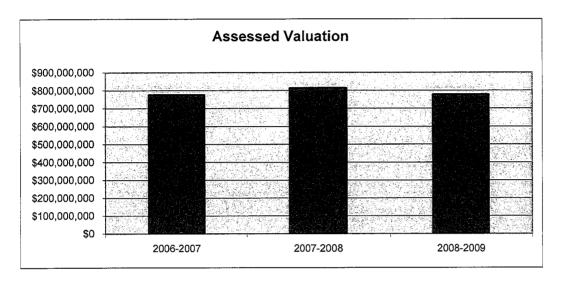
## Miscellaneous Information Mill Rates by Fund

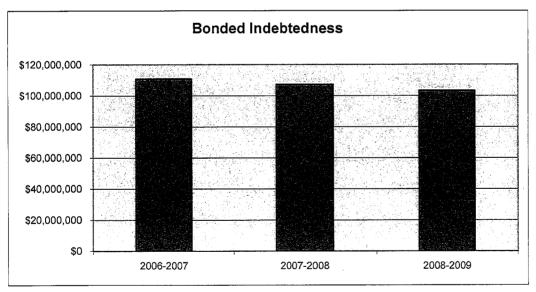
	2006-2007	2007-2008	2008-2009
	Actual	Actual	Budget
General	20.000	20.000	20.000
Supplemental General	18.470	18.795	21.781
Adult Education	0.000	0.000	0.000
Capital Outlay	8.960	8.000	3.970
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	1.580	1.389	1.389
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	6.610	7.431	6.301
Bond & Interest 2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	55.620	55.615	53.441
Historical Museum	0.000	0.000	0.000
Public Library Board	6.500	6.782	6.782
Public Library Board & Employee Benefits	1.250	0.954	0.954
Recreation Commission	0.000	0.000	0.000
Recreation Commission			
Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	7.750	7.736	7.736



#### Other Information

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget
Assessed Valuation	\$776,510,496	\$814,087,960	\$778,650,563
Bonded Indebtedness	110,875,000	107,265,000	103,300,000





#### USD# 500 AVERAGE SALARY

	2006-07 Actual				2007-08 Act	ual	2008-09 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	135.0	11,282,625	83,575	135.0	11,959,515	88,589	133.0	11,965,737	89,968
Teachers (Full Time)	1,484.6	73,841,035	49,738	1,512.0	78,091,776	51,648	1,527.0	82,021,278	53,714
Other Certified (Licensed) Personnel	163.8	8,147,084	49,738	164.0	8,470,272	51,648	169.0	9,077,666	53,714
Classified Personnel	986.0	34,364,786	34,853	1,019.0	37,645,936	36,944	1,019.0	39,152,018	38,422
Substitutes/Temporary Help	XXXXXXX	2,874,537	XXXXXXXXXX	XXXXXXX	2,960,969	XXXXXXXXX	XXXXXXX	3,079,200	XXXXXXXXX

Jupatitutes/Temporary Help							
DEFINITIONS							
Administrators	*Certified (Licensed) - Superintendent; Assistant Superintendent; Administrative Assistants; Principals; Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.						
	** Non-Certified - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors).						
Teachers (Full Time Only):	*Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.						
Other Certified (Licensed) Personnel:	Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.						
Classified Personnel:	**Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians, Bus Drivers.						
Substitutes/Temporary:	**Substitute Teachers, Coaching Assistants and other short term temporary help.						
Total Salary:	Report total salary including employee reduction plans**, supplemental and extra pay for summer school, and board paid fringe benefits (employer paid)****.						

<sup>\*</sup>FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. *Generally* FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month contract should be reported as 1.0.

<sup>\*\*</sup>FTE of 1.0 for Non-Certified Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours.

<sup>\*\*\*</sup>Employee reduction plans include benefits received by employees under a Section 125 Salary Reduction Agreement. Does not include social security, workers' compensation, and unemployment insurance.

<sup>\*\*\*\*</sup>Board paid fringe benefits (employer paid) include group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense insurance. Does not include social security, workers' compensation, and unemployment insurance.

#### **KSDE** Website Information Available

#### K-12 Statistics (Building, District or State Totals)

http://www.ksde.org/Default.aspx?tabid=223

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

#### **School Finance Reports and Publications**

http://www.ksde.org/Default.aspx?tabid=1870

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

#### Kansas Building Report Card (listed on the right under Data Portal sections)

http://www.ksde.org/Default.aspx?tabid=229

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
  - o Reading
  - o Mathematics
  - o Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses

# 2008-09 Budget Profile



**LAKIN** 

2010 Commission May 28, 2009 Attachment 6

# Order of Contents

- Budget General Information (characteristics of district)
- Supplemental Information for Tables in Summary of Expenditures
- KSDE Website Information Available
- Summary of Expenditures (Sumexpen.xls)

## 2008-2009 Budget General Information USD #: 215

#### **Introduction**

USD #215 encompasses 645 square miles in Kearny County and runs 5 bus routes to provide transportation for students to the grade school, middle school, and the high school, all located in the City of Lakin. The district employs 108 certified and classified employees.

#### **Board Members**

Roger Calkins – President Robert Beymer – Vice President Alvin Holmes – Member Mike Puckett – Member Mark McClain - Member Ralph Goodnight – Member Stewart Stabel – Member

#### **Key Staff**

Superintendent: Randall K. Steinle Associate or Assistant Superintendents:

Business Office Staff: Barbara McClain-Clerk of the Board, Kim Lohman-Treasurer

Curriculum & Instruction Staff:

Other Key Contacts: Ron Overeem – High School Principal

Tammie Sabata – Middle School Principal Mindi Brennaman – Grade School Principal Mark Calderwood – Technology Coordinator

#### The District's Accomplishments and Challenges

Accomplishments: State test scores showed a slight improvement this next year, graduation rates remain in the high 90 percent range, and community support is strong.

Challenges:

Challenges facing USD #215 for the upcoming years are:

- 1. A declining population base.
- 2. Health care costs.
- 3. Declining property valuations.

#### Supplemental Information for the Following Tables

- 1. Summary of Total Expenditures by Function (All Funds)
- 2. Summary of General Fund Expenditures by Function
- 3. Summary of Supplemental General Fund Expenditures by Function
- 4. Summary of General and Supplemental General Fund Expenditures by Function
- 5. Summary of Special Education Fund by Function
- 6. Instruction Expenditures (1000)
- 7. Student and Instructional Support Expenditures (2100 & 2200)
- 8. General Administration Expenditures (2300)
- 9. School Administration Expenditures (2400)
- 10. Operations and Maintenance Expenditures (2600)
- 11. Other Costs (2500 & 2900: Other Supplemental Services) (3000: Non-Instruction Services)
- 12. Capital Improvements (4000)
- 13. Debt Services (5000)
- 14. Miscellaneous Information Unencumbered Cash Balance by Fund
- 15. Reserve Funds Unencumbered Cash Balance
- 16. Other Information FTE
- 17. Miscellaneous Information Mill Rates by Fund
- 18. Other Information Assessed Valuation and Bonded Indebtedness

Note: The FTE (full time equivalency) used in this report to calculate the "Amount Per Pupil" is defined as following: Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

#### **KSDE** Website Information Available

#### K-12 Statistics (Building, District or State Totals)

http://www.ksde.org/Default.aspx?tabid=223

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

#### **School Finance Reports and Publications**

http://www.ksde.org/Default.aspx?tabid=1870

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

#### Kansas Building Report Card (listed on the right under Data Portal sections)

http://www.ksde.org/Default.aspx?tabid=229

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
  - o Reading
  - o Mathematics
  - o Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses

## Summary of Total Expenditures By Function (All Funds)

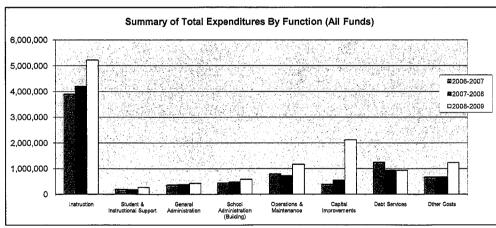
	2006-2007 Actual	% of Tot	2007-2008 Actual	% of Tot	% inc/ dec	2008-2009 Budget	% of Tot	% inc/ dec
Instruction	3,894,979	49%	4,203,445	52%	8%	5,225,613	44%	24%
Student & Instructional Support	199,948	2%	183,838	2%	-8%	268,170	2%	46%
General Administration	364,504	5%	380,733	5%	4%	430,713	4%	13%
School Administration (Building)	445,365	6%	481,982	6%	8%	580,846	5%	21%
Operations & Maintenance	792,781	10%	722,542	9%	-9%	1,163,004	10%	61%
Capital Improvements	389,524	5%	542,729	7%	39%	2,117,568	18%	290%
Debt Services	1,250,822	16%	945,163	12%	-24%	935,514	8%	-1%
Other Costs	673,797	8%	674,800	8%	0%	1,229,968	10%	82%
Total Expenditures	8,011,720	100%	8,135,232	100%	2%	11,951,396	100%	47%
Amount per Pupil	\$13,102		\$13,347		2%	\$19,836		49%

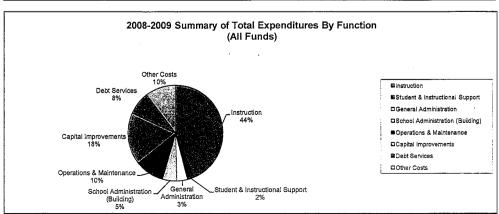
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Area Vocational Education, and Special Education Coop.

Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

Further definition of what goes into each category: Instruction - 1000 Student & Instructional Support - 2100 & 2200 General Administration - 2300 School Administration (Building) - 2400

Operations & Maintenance - 2600
Other Costs - 2500, 2900 and 3000 and all others not included elsewhere
Capital Improvements - 4000
Debt Services - 5100 Transfers - 5200

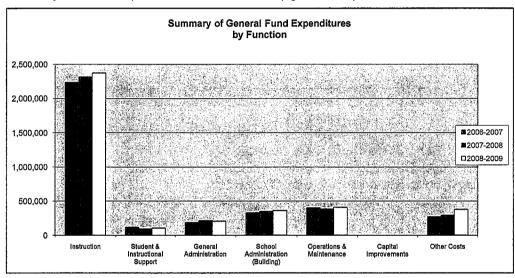


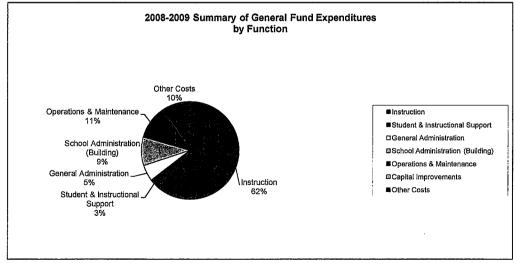


## Summary of General Expenditures by Function

	2006-2007 Actual	% of Tot	2007-2008 Actual	% of Tot	% inc/ dec	2008-2009 Budget	% of Tot	% inc/ dec
	Actual	100	Actual	101	uec	Budger	101	uec
Instruction	2,234,346	63%	2,314,623	63%	4%	2,373,128	62%	3%
Student & Instructional Support	118,983	3%	92,766	3%	-22%	105,823	3%	14%
General Administration	188,360	5%	213,542	6%	13%	207,304	5%	-3%
School Administration (Building)	330,367	9%	348,610	10%	6%	364,229	9%	4%
Operations & Maintenance	398,673	11%	382,586	10%	-4%	410,517	11%	7%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	271,869	8%	296,556	8%	9%	378,116	10%	28%
Total Expenditures	3,542,598	100%	3,648,683	100%	3%	3,839,117	100%	5%
Amount per Pupil	\$5,793		\$5,986		3%	\$6,372		6%

The Summary of General Fund Expenditures chart information comes from pages 6-13 and only uses the 'General Fund' line items.

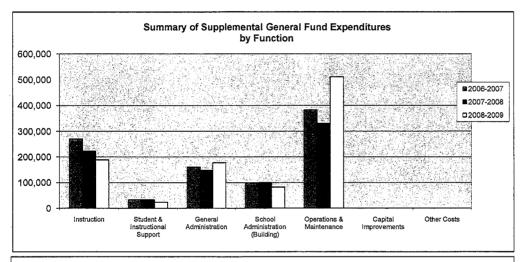


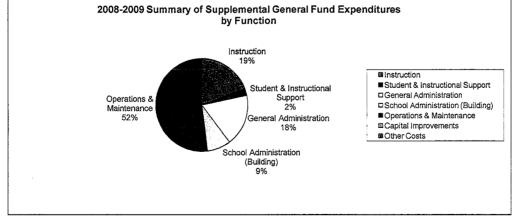


## Summary of Supplemental General Fund Expenditures by Function

	2006-2007	% of Tot	2007-2008	% of Tot	% inc/	2008-2009 Budget	% of	% inc/ dec
	Actual	l Ot	Actual	101	dec	Budget	Tot	uec
Instruction	269,492	29%	221,637	27%	-18%	188,944	19%	-15%
Student & Instructional Support	32,592	3%	32,592	4%	0%	23,465	2%	-289
General Administration	160,144	17%	147,535	18%	-8%	177,484	18%	209
School Administration (Building)	98,862	10%	99,743	12%	1%	82,730	8%	-179
Operations & Maintenance	382,817	41%	329,798	40%	-14%	511,233	52%	559
Capital Improvements	0	0%	0	0%	0%	0	0%	09
Other Costs	0	0%	0	0%	0%	. О	0%	09
Total Expenditures	943,907	100%	831,305	100%	-12%	983,856	100%	18
Amount per Pupil	\$1,544		\$1,364		-12%	\$1,633		20

The Summary of Supplemental General Fund Expenditures chart information comes from pages 6-13 and only uses the 'Supplemental General Fund' line items.



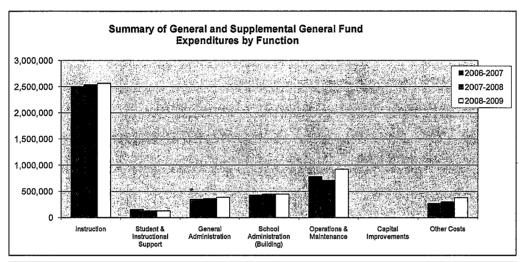


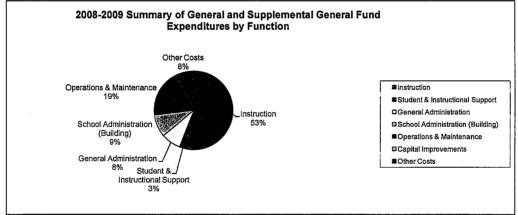
Page 3 of 19

USD# 215
Summary of General and Supplemental General Fund
Expenditures by Function

	2006-2007 Actual	% of Tot	2007-2008 Actual	% of Tot	% inc/ dec	2008-2009 Budget	% of Tot	% inc/ dec
Instruction	2,503,838	56%	2,536,260	57%	1%	2,562,072	53%	1%
Student & Instructional Support	151,575	3%	125,358	3%	-17%	129,288	3%	3%
General Administration	348,504	8%	361,077	8%	4%	384,788	8%	7%
School Administration (Building)	429,229	10%	448,353	10%	4%	446,959	9%	0%
Operations & Maintenance	781,490	17%	712,384	16%	-9%	921,750	19%	29%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	271,869	6%	296,556	7%	9%	378,116	8%	28%
Total Expenditures	4,486,505	100%	4,479,988	100%	0%	4,822,973	100%	8%
Amount per Pupil	\$7,337		\$7,350		0%	\$8,005		9%

The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 and adds together the 'General Fund' and 'Supplemental General Fund' line items.

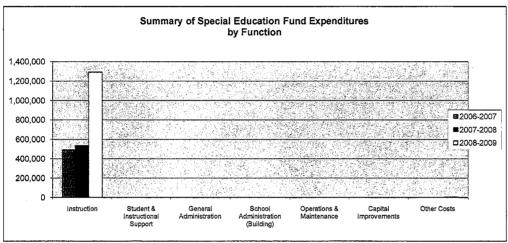


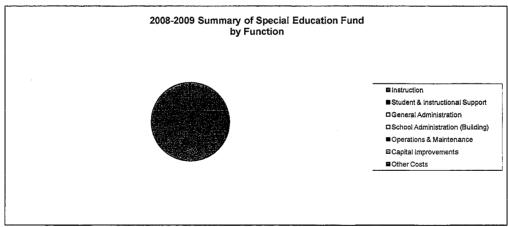


## Summary of Special Education Fund by Function

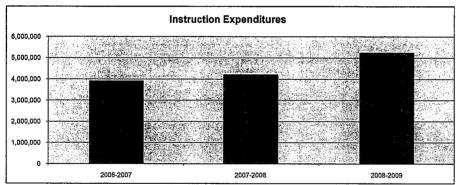
	2006-2007 Actual	% of Tot	2007-2008 Actual	% of Tot	% inc/ dec	2008-2009 Budget	% of Tot	% inc/ dec
Instruction	490,055	100%	537,068	100%	10%	1,291,924	100%	141%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	0	0%	0	0%	0%	0	0%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	50	0%	291	0%	482%	5,400	0%	1756%
Total Expenditures	490,105	100%	537,359	100%	10%	1,297,324	100%	141%
Amount per Pupil	\$801		\$882		10%	\$2,153		144%

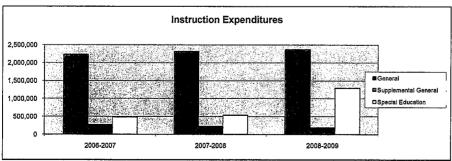
The Summary of Special Education Fund Expenditures chart information comes from pages 6-13 and only uses the 'Special Education Fund' line items. (Total expenditures excludes Special Ed Coop Fund because it would include expenditures for all schools participating in the Coop.)





				1 %			T 01
	2006-2007		2007-2008	inc/	1	2008-2009	% inc/
	Actual	[	Actual	dec			dec
	MCLUAI	-	Actual	qec	1	Budget	dec
General	2,234,346		2,314,623			2,373,128	
Federal Funds	135,626		127,984		]	138,847	8%
Supplemental General	269,492		221,637	-18%	]	188,944	
At Risk (4yr Old)	35,000		36,468	4%		63,499	
At Risk (K-12)	261,969	[	352,107	34%	]	465,483	
Bilingual Education	122,381	1	149,591	22%		151,165	1%
Virtual Education	Artista Parit					0	And the second state of the second
Capital Outlay	55,721		158,491	184%		192,300	21%
Driver Education	6,595		8,645	31%		16,392	90%
Declining Enrollment	0		0	0%	]	. 0	0%
Extraordinary School Program	0	1	0	0%	1	0	0%
Food Service	0	1	0	0%	1	0	0%
Professional Development	0	1	0	0%	1	0	0%
Parent Education Program	0	1	0	0%	1	0	0%
Summer School	0	!	0	0%	1	0	0%
Special Education	490,055	1	537,068	10%	1	1,291,924	141%
Cost of Living	0	1	0	0%	i	0	0%
Vocational Education	80,818	1	80,645	0%	1	118,245	47%
Gifts/Grants	1.655	1	3,976	140%		30,436	665%
Special Liability	0	1	0	0%		0	
School Retirement	0	1	0	0%		0	0%
Extraordinary Growth Facilities	0	1	0	0%		0	0%
Special Reserve	0	1	0	0%		CHIBOT TOWNSON	100
KPERS Spec. Ret. Contribution	145,220	1	174,330	20%		195,250	12%
Contingency Reserve	0	1	0	0%		AND COLUMN	estrone e
Text Book & Student Material	56.101	1	37,880	-32%		Constitution of the	A Page State
Bond & Interest #1	0	1	0	0%		0	0%
Bond & Interest #2	0		0	0%		ō	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	Ō		0	0%		, o	0%
Temporary Note	ō		0	0%		0	0%
	11.17.17.17.1961		AND PARTY	170000	37737	9000000844	27 842
SUBTOTAL	3,894,979		4,203,445	8%		5,225,613	24%
Enrollment (FTE)*	611.5		609.5	0%	i	602.5	-1%
Amount per Pupil	6.370		6,897	8%	i	8.673	26%
, and an early		7579552	0,007	913255	50. W965	20,075	C 16 20 16
Adult Education	0	ar manatata	0	0%	and the second section	0	0%
Adult Supplemental Education	0		. 0	0%	l	0	0%
Area Vocational School	0		0	0%	l	<del></del>	0%
Tuition Reimbursement	0		- 0	0%	l	0	0%
Special Education Coop	0		0	0%	ĺ		0%
TOTAL					{		
IUIAL	3,894,979		4,203,445	8%	1	5,225,613	24%





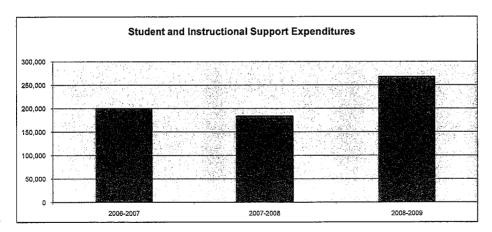
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

\*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment 10/7/2**80%** kindergaryan students attending full time. Sumexpen.xls

#### Student and Instructional Support Expenditures (2100 & 2200)

	2006-2007		2007-2008	% inc/		2008-2009	% inc/
	Actual		Actual	dec		Budget	dec
	Actual		Actual	uec		Budger	uec
General	118.983		92,766	-22%		105,823	14%
Federal Funds	0		02,100	0%		0	0%
Supplemental General	32,592		32,592	0%		23,465	-28%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Virtual Education				Vi e		0	
Capital Outlay	1,623		132	-92%		9,000	6718%
Driver Training	0		0	0%		0	0%
Declining Enrollment	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	34,750		43,452	25%		102,858	137%
Parent Education Program	0		0	0%		10,340	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Cost of Living	0		0	0%		0	0%
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution	12,000		14,896	24%		16,684	12%
Contingency Reserve	0		0	0%		F 25 000 2000 1	30,75773
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	199,948		183,838	-8%		268,170	46%
Enrollment (FTE)*	611.5		609.5	0%		602.5	-1%
Amount per Pupil	327		302	-8%		445	48%
STOREST AND WILLIAMS		122	125 S. D. 1877				
Adult Education	0		0			0	0%
Adult Supplemental Education	0	l	0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0			0	0%
TOTAL	199,948		183,838	-8%		268,170	46%
Amount per Pupil	\$327	L	\$302	-8%	L	\$445	48%



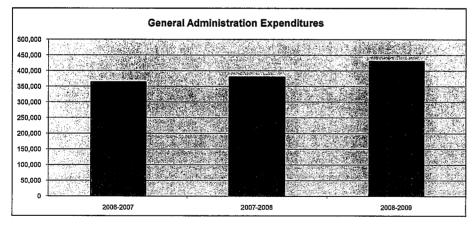
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

\*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

#### General Administration Expenditures (2300)

		Γ		%		1	%
	2006-2007		2007-2008	inc/		2008-2009	inc/
	Actual		Actual	dec		Budget	dec
General	188,360		213,542		[	207,304	
Federal Funds	0		0		1	0	0%
Supplemental General	160,144		147,535	-8%		177,484	20%
At Risk (4yr Old)	0		0		1	0	0%
At Risk (K-12)	0	1	0			0	0%
Bilingual Education	0		0	0%		0	0%
Virtual Education	Constitution of			<b>338,833</b>	1	0	<b>新</b> 经济基本
Capital Outlay	0		80	0%	l	24,000	29900%
Driver Training	0		0	0%	1	0	0%
Declining Enrollment	0		Ō	0%	1	0	0%
Extraordinary School Program	0		0	0%	Ì	0	0%
Food Service	O		0	0%	1	0	0%
Professional Development	0		0	0%	1	0	0%
Parent Education Program	0		0	0%	1	0	0%
Summer School	0		0		1	0	0%
Special Education	0		0	0%	1	0	0%
Cost of Living	ō		0	0%	1	0	0%
Vocational Education	0		Ö	0%	1	0	0%
Gifts/Grants	0		ŏ	0%	ĺ	0	0%
Special Liability Expense	Ö		Ö	0%	l	0	0%
School Retirement	Ö		ō	0%		0	0%
Extraordinary Growth Facilities	Ö		ŏ	0%		0	0%
Special Reserve	ő		l ö	0%		12427/30 E/S45	a struct
KPERS Spec. Ret. Contribution	16,000		19,576	22%		21.925	12%
Contingency Reserve	0 0,000		19,570	0%		10.51.20.01	1270
Text Book & Student Material	1 - 8		ŏ	0%		250 250 Test 125	**************************************
Bond & Interest #1	5		- 0	0%		0	0%
Bond & Interest #2	ö		ŏ	0%		1 0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%			0%
Temporary Note			U	25.55		0	U76
SUBTOTAL	364,504		380,733	4%	111 44	430,713	
Enrollment (FTE)*	611.5			0%			13%
Amount per Pupil	596		609.5 625	5%		602.5 715	-1% 14%
				5%	18.5257		
Adult Education					للتحديثية		200
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	364,504		380,733	4%		430,713	13%



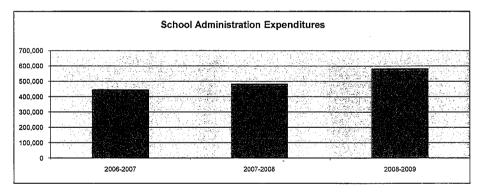
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

\*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

#### School Administration Expenditures (2400)

		 	%			%
	2006-2007	2007-2008	inc/	1	2008-2009	inc/
	Actual	Actual	dec		Budget	dec
General	330,367	348.610	6%		364.229	4%
Federal Funds	0	0	0%		0	0%
Supplemental General	98,862	99,743	1%		82,730	-17%
At Risk (4yr Old)	0	0,, 10	0%	1	0	0%
At Risk (K-12)	ō	0	0%		0	0%
Bilingual Education	ŏ	0	0%	1	39,962	0%
Virtual Education			12		0	7 6 7 3 3 3
Capital Outlay	136	14.053	10233%	i	72,000	412%
Driver Training	0	0 0	0%		72,500	0%
Declining Enrollment	ő	0	0%		0	0%
Extraordinary School Program	Ö	0			Ö	0%
Food Service	0	0	0%		0	0%
Professional Development	0	0	0%		. 0	0%
Parent Education Program	0	0	0%		0	0%
Summer School	0	0			0	0%
Special Education	0		0%	1	- 0	0%
	0	0		1	0	0%
Cost of Living						
Vocational Education	0	0			0	0%
Gifts/Grants	0	0	0%	2	0	0%
Special Liability Expense	0	0	0%		0	0%
School Retirement	0	0	0%	1	0	0%
Extraordinary Growth Facilities	0	0	0%	4	0	0%
Special Reserve	0	0		]	1 1/2/15/19/19/3	
KPERS Spec. Ret. Contribution	16,000	19,576	22%	1	21,925	12%
Contingency Reserve	0	0	0%		2500 1948 1940 1940 1940 1940 1940 1940 1940 1940	
Text Book & Student Material	0	0	0%	]	<b>产品有关的产品等</b>	
Bond & Interest #1	0	0		3	0	0%
Bond & Interest #2	0	0		j	0	0%
No-Fund Warrant	0	0		1	0	0%
Special Assessment	0	0		1	0	0%
Temporary Note	0	0	0%	]	0	0%
	1953年的第三日		点类 (2)		er Flaggere	
SUBTOTAL	445,365	481,982	8%		580,846	21%
Enrollment (FTE)*	611.5	609.5	0%	]	602.5	-1%
Amount per Pupil	728	791	9%	1	964	22%
	4 - 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to	en en de la version de la version de la version de la version de la version de la version de la version de la v	152	A	1977年,建學的學學	1. 1994 A
Adult Education	0	 0	0%	Boar load to be seen to a terror to con-	0	0%
Adult Supplemental Education	0	0	0%	1	0	0%
Area Vocational School	ō	0	0%	1	0	0%
Tuition Reimbursement	ō	0	0%	1	0	0%
Special Education Coop	Ö	0		1	<u> </u>	0%
TOTAL	445,365	481,982	8%	1	580.846	21%



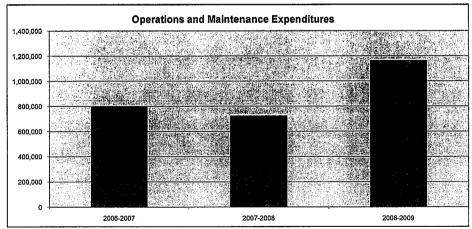
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

\*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

#### Operations and Maintenance Expenditures (2600)

Ī				%	l		%
	2006-2007		2007-2008	inc/	1	2008-2009	inc/
	Actual		Actual	dec		Budget	dec
0	200.070		202 506	-4%		410.517	7%
General	398,673		382,586	-4% 0%	1	410,517	0%
Federal Funds	0			-14%		511,233	55%
Supplemental General	382,817		329,798		1		0%
At Risk (4yr Old)	0		0	0%	l	0	0%
At Risk (K-12)	0		0	0%	l	0	0%
Bilingual Education	0		0	0%			
Virtual Education			1000			0	
Capital Outlay	0		8,750	0%		30,000	243%
Driver Training	688		300	-56%		79,172	26291%
Declining Enrollment	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	603		1,108	84%	ŀ	132,082	
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%	Ì	0	0%
Special Education	0		0	0%	1	0	0%
Cost of Living	0		0	0%	1	0	0%
Vocational Education	0		0	0%	1	0	0%
Gifts/Grants	0		0	0%	1	0	0%
Special Liability	0		. 0	0%	ì	0	0%
School Retirement	0		0	0%	İ	0	0%
Extraordinary Growth Facilities	0		0	0%	1	0	0%
Special Reserve	0		Ö	0%	l	Mary Town	Section 1
KPERS Spec. Ret. Contribution	10.000		0	-100%	i	0	0%
Contingency Reserve	0		0	0%		2840 J. J. S. B. S.	er also
Text Book & Student Material	0		0	0%		<b>建设的工作协议</b>	Salar Ser Million
Bond & Interest #1	0		0	0%	i	0	0%
Bond & Interest #2	o		ō	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		ŏ	0%	1	0	0%
Temporary Note	0		0	0%	1	0	0%
Temporary Note		1		and the	57.5573	wa isa balisa	51340.055A
SUBTOTAL	792.781		722.542	-9%	THE RESERVED	1,163,004	61%
Enrollment (FTE)*	611.5		609.5	0%	ł	602.5	-1%
Amount per Pupil	1,296		1,185	-9%	1	1,930	63%
	1,250	5-11-5-5-7	1,165	2,90		1,000	0.57
Adult Education	0		0	0%	in Juditeria	0	0%
Adult Supplemental Education	0		0	0%	ł	0	0%
	0		0	0%	ł	0	0%
Area Vocational School			0	0%	1	0	0%
Tuition Reimbursement	0			0%	1	0	
Special Education Coop	700 704		722.542	-9%	1	1,163,004	0% 61%
TOTAL	792,781		122,542	-9%	L	1,703,004	61%



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

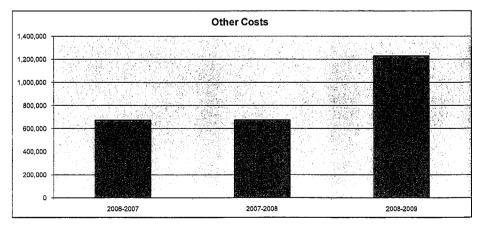
\*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

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#### Other Costs (2500 & 2900: Other Supplemental Services) (2700: Transportation)

(3000: Non-Instruction Services)

Γ		 	%		T	%
	2006-2007	2007-2008	inc/		2008-2009	inc/
	Actual	Actual	dec		Budget	dec
General	271,869	296,556	9%		378,116	28%
Federal Funds	0	0	0%		0	0%
Supplemental General	0	0	0%		0	0%
At Risk (4yr Old)	0	0	0%		0	0%
At Risk (K-12)	0	0	0%		0	0%
Bilingual Education	0	0	0%		0	0%
Virtual Education					0	
Capital Outlay	109,129	27,852	-74%		325,000	1067%
Driver Training	0	0	0%		0	0%
Declining Enrollment	0	0	0%		0	0%
Extraordinary School Program	0	0	0%		0	0%
Food Service	273,211	343,376	26%		394,204	15%
Professional Development	873	77	-91%		119,391	154953%
Parent Education Program	0	0	0%		0	0%
Summer School	0	0	0%		0	0%
Special Education	50	291	482%		5,400	1756%
Cost of Living	0	0	0%		0	0%
Vocational Education	0	0	0%		0	0%
Gifts/Grants	0	0	0%		O	0%
Special Liability	0	0	0%		0	0%
School Retirement	0	0	0%		0	0%
Extraordinary Growth Facilities	0	0	0%		0	0%
Special Reserve	0	0	0%		ALCOHOLD TO	·特别 / 2014
KPERS Spec. Ret. Contribution	18,665	6,648	-64%		7,857	18%
Contingency Reserve	0	0	0%			140 PM
Text Book & Student Material	0	0	0%			
Bond & Interest #1	0	0	0%		0	0%
Bond & Interest #2	0	0	0%	İ	0	0%
No-Fund Warrant	0	0	0%		0	0%
Special Assessment	0	0	0%		0	0%
Temporary Note	0	0	0%		0	0%
SUBTOTAL	673,797	 674,800	0%		1,229,968	82%
Enrollment (FTE)*	611.5	609.5	0%		602.5	-1%
Amount per Pupil	1,102	1,107	0%		2,041	84%
1. "你就可能是我找你的。"对"是"这个语				A. Fill	38 19 19 19 19 19 19 19 19 19 19 19 19 19	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Adult Education	0	 0	0%		0	0%
Adult Supplemental Education	0	0	0%		0	0%
Area Vocational School	0	0	0%		0	0%
Tuition Reimbursement	0	0	0%		0	0%
Special Education Coop	0	0	0%		0	0%
TOTAL	673,797	674,800	0%		1,229,968	82%

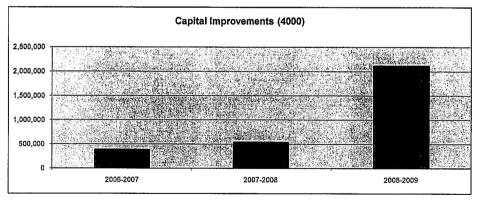


NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

### Capital Improvements Expenditures (4000)

	T.		T	%			%
	2006-2007		2007-2008	inc/		2008-2009	inc/
<del></del>	Actual		Actual	dec		Budget	dec
General	١ ,		٥ ا	0%		٥ ا	0%
Federal Funds	0	1	0	0%	1	0	0%
Supplemental General	0	1	0	0%	1	0	0%
At Risk (4yr Old)	0	1	0		1	<del></del>	0%
At Risk (K-12)	0	1	0		i	0	0%
Bilingual Education	0	1	0		i	Ö	0%
Virtual Education				nett den	1	0	17.50(171)
Capital Outlay	389.524	i	542,729		i	2,117,568	290%
Driver Training	0	1	0		1	0	0%
Declining Enrollment	0	1	0			<u> </u>	0%
Extraordinary School Program	0	1	0	0%	1	0	0%
Food Service	0	1	0			<u> </u>	0%
Professional Development	0		0			Ö	0%
Parent Education Program	0	1	0			- o	0%
Summer School	0	1	0			ō	0%
Special Education	Ö	1	0		i	0	0%
Cost of Living	0	1	0			0	0%
Vocational Education	0	1	0	,		0	0%
Gifts/Grants	0	1	0		i	0	0%
Special Liability	0	i	0		i	0	0%
School Retirement	0	i	0	0%	i	0	0%
Extraordinary Growth Facilities	0	i	0		i	ō	0%
Special Reserve	Ö	i	ō		1	: M	
KPERS Spec. Ret. Contribution	0	1	0	0%	1	0	0%
Contingency Reserve	0	1	Ō	0%	1	CHAMMA CALL	的提供的
Text Book & Student Material	0	i	0	0%	1	activities and	
Bond & Interest #1	Ö	1	0	0%	1	0	0%
Bond & Interest #2	0		0	0%	1	0	0%
No-Fund Warrant	Ö		0	0%		0	0%
Special Assessment	0	1	0	0%	i	0	0%
Temporary Note	0	1	0	0%	i	0	0%
	STATE OF THE	1000	market in the ways	35/4/E-4/F	1917	Selection of the selection	F 123 5 5 5
SUBTOTAL	389,524	***************************************	542,729	39%	*****	2,117,568	290%
Enrollment (FTE)*	611.5	1	609.5	0%		602.5	-1%
Amount per Pupil	637	1	890	40%	l	3,515	295%
Landard Committee Committee Committee Committee	LA WEST BURSTON		The Javanian	Santa Market			72-12-15 A
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0	1	0	0%	1	ō	0%
Area Vocational School	0	1	0	0%		Ö	0%
Tuition Reimbursement	0	1	0	0%	1	0	0%
Special Education Coop	0	i	0	0%	l	0	0%
TOTAL	389,524	i	542,729	39%		2,117,568	290%

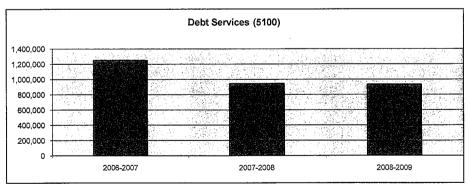


NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

#### **Debt Services Expenditures (5100)**

ſ			%		%
	2006-2007	2007-2008	inc/	2008-2009	inc/
	Actual	Actual	dec	Budget	dec
General	o	٥	0%		0 0%
Federal Funds	Ö	0	0%		0%
Supplemental General	0	0	0%		0%
At Risk (4yr Old)	0	0	0%		0%
At Risk (K-12)	0	0	0%		0%
Bilingual Education	0	0	0%		0%
Virtual Education			- 77		
Capital Outlay	0	0	0%		0%
Driver Training	Ö	0	0%		0%
Declining Enrollment	Ö	Ö	0%		0%
Extraordinary School Program	0	ō	0%	(	0%
Food Service	0	0	0%		0%
Professional Development	0	0	0%		0%
Parent Education Program	ō	0	0%		0%
Summer School	0		0%		0%
Special Education	0	0	0%		0%
Cost of Living	0	0	0%		0 0%
Vocational Education	0	0	0%		0 0%
Gifts/Grants	0	0	0%		0 0%
Special Liability	0	0	0%		0 0%
School Retirement	ō	0	0%		0%
Extraordinary Growth Facilities	0	0	0%		0 0%
Special Reserve	0	0	0%	er in the same of the	Alexandra Visit
KPERS Spec. Ret. Contribution	0	0	0%		0 0%
Contingency Reserve		, 0	0%	1 av. 3 4 4 4 4 3	
Text Book & Student Material	0	0	0%	Bergal Arth	
Bond & Interest #1	1,250,822	945,163	-24%	935,51	
Bond & Interest #2	0	0	0%		0 0%
No-Fund Warrant	<del>- </del>	0	0%		0 0%
Special Assessment	- 0	0	0%		0 0%
Temporary Note	0	0	0%		0 0%
Terror and the second s	Victoria de la Carte	1 J. 415 J. W. St. V. 250	3745,344	GREAT THE STREET	
SUBTOTAL	1,250,822	945,163	-24%	935.51	
Enrollment (FTE)*	611.5	609.5	0%	602.	
Amount per Pupil	2,045	1,551	-24%	1.55	
	2,010	.,00			-
Adult Education	0	0	0%	, Augustus and A	0 0%
Adult Supplemental Education	0	0	0%		0 0%
Area Vocational School	- 0	0	0%		0 0%
Tuition Reimbursement	<del>- </del>	0	0%	1	0 0%
Special Education Coop	<u>ŏ</u>	- š	0%		0 0%
TOTAL	1,250,822	945,163	-24%	935,51	

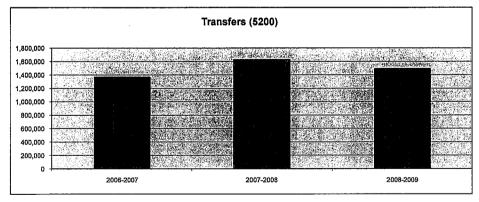


NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

#### Transfers (5200)

				%	<u> </u>	[	%
	2006-2007		2007-2008	inc/		2008-2009	inc/
	Actual		Actual	dec		Budget	dec
General	1,089,651		1,175,840	8%		1,132,493	-4%
Federal Funds	0		0		1	0	0%
Supplemental General	279,446		450,295	61%	1	358,479	-20%
At Risk (4yr Old)	0		0		1	0	0%
At Risk (K-12)	Ö		Ö		ł	0	0%
Bilingual Education	0		0	0%	1	0	0%
Virtual Education	TO SEE STATE OF THE SECOND			X85415445		0	120 :54
Capital Outlay	Profession 15 3-27		Saver a consu	77.952.05		0.00	
Driver Training	0		0			0	0%
Declining Enrollment	0		0	0%	ĺ	0	0%
Extraordinary School Program	0		0		İ	<u>-</u>	0%
Food Service	0		0	0%	ł	0	0%
Professional Development	0		ŏ		ł	<u> </u>	0%
Parent Education Program	0		Ö		ł	ŏ	0%
Summer School	Ö		ŏ		ł	Ö	0%
Special Education	0		0		ł	, <u>, , , , , , , , , , , , , , , , , , </u>	0%
Cost of Living	Ö		Ö		ł	0	0%
Vocational Education	0		0		ł	- ö	0%
Gifts/Grants	0		ŏ		l	<u> </u>	0%
Special Liability	i ö		0		ł	i de la composición della composición della comp	0%
School Retirement	l ö		Ö		l	<u>8</u>	0%
Extraordinary Growth Facilities	l s		Ö		ł	- ŏ	0%
Special Reserve	l ö	·	0	0%	ł		3.1134AL
KPERS Spec. Ret. Contribution	1 0		0	0%	ĺ	0	0%
Contingency Reserve	0		0		ł	74-26-80 % 23-95	
Text Book & Student Material	0		0		1		Carrie Land
Bond & Interest #1	0				ł	0	0%
Bond & Interest #2	0		0		ł	<del>                                     </del>	0%
No-Fund Warrant	0		0	0%	ł	<u> </u>	0%
Special Assessment	0		0	0%	ł	0	0%
Temporary Note	0		0	0%	ł	<u> </u>	0%
remporary recte	<u> </u>	CONTRACTOR OF	A CAPACITATION	070	136 JAN 15	, A109	844,259.53
SUBTOTAL	1.369.097	Et alexa	1.626.135	19%		1,490,972	-8%
Enrollment (FTE)*	611.5		609.5	0%		602.5	-1%
Amount per Pupil	2,239		2,668	19%	ł	2.475	-7%
Amount per Pupir		128.74	2,006	1970		2,475	-1 70
Adult Education	0	A CONTRACTOR	0			0	0%
Adult Supplemental Education	0		0	0%	ł	0	0%
Area Vocational School	0		0	0%	1	1 0	0%
	0		0	0%	1		0%
Tuition Reimbursement	0		00	0%	l	- B	0%
Special Education Coop					l		
TOTAL	1,369,097		1,626,135	19%	L	1,490,972	-8%

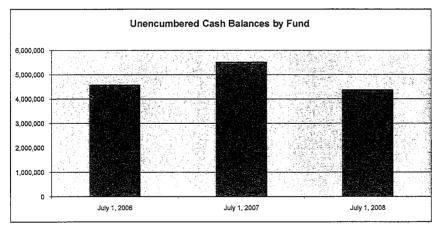


NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

#### USD# Miscellaneous Information Unencumbered Cash Balance by Fund

	July 1, 2006		July 1, 2007		July 1, 2008
General	2,213		119		0
Federal Funds	-695		216		0
Supplemental General	59,945		48,519		53,800
At Risk (4yr Old)	0		30,000		35,872
At Risk (K-12)	0		430		30,074
Bilingual Education	0		15,000		39,962
Virtual Education	1.10				0
Capital Outlay	1,192,366		1,611,605		1,955,049
Driver Training	81,361		85,529		95,564
Declining Enrollment	0	İ	0		0
Extraordinary School Program	0		0		0
Food Service	97,903		91,337		123,167
Professional Development	128,399		192,137		222,249
Parent Education Program	0		0		10,340
Summer School	0		0		0
Special Education	354,698		487,734		697,956
Cost of Living	170.5		0		0
Vocational Education	0		15,030		32,321
Gifts/Grants	22,573		28,529		30,436
Special Liability	0		0		0
School Retirement	0		0		0
Extraordinary Growth Facilities	0		0		0
Special Reserve	1,023,956		1,213,370		San San San San San San San San San San
KPERS Spec. Ret. Contribution	0		0		0
Contingency Reserve	271,512		277,935		
Text Book & Student Material	258,900		434,623		一、 法解决来收益额
Bond & Interest 1	1,078,551		986,033		1,039,029
Bond & Interest 2	0		0		0
No Fund Warrant	0		0		0
Special Assessment	0		0		0
Temporary Note	0		0	Andrew Company Company	0
		La cara mana sa			2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
SUBTOTAL	4,571,682		5,518,146		4,365,819
Enrollment (FTE)*	611.5		609.5		602.5
Amount per Pupil	7,476		9,054	and agree on the original production of the contract of	7,246
				namena Banara a	<b>一种的一种大型的</b>
Adult Education	0		0		0
Adult Supplemental Education	0		Ö		0
Area Vocational School	0		0		0
Tuition Reimbursement	0		0		0
Special Education Coop	0	1	0		0
TOTAL	4,571,682	]	5,518,146		4,365,819



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

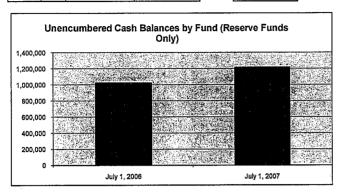
\*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

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#### Reserve Funds Unencumbered Cash Balance

	July 1, 2006
Special Reserve	1,023,956
TOTAL OTHER	1,023,956
Amount per Pupil	\$1.674

July 1, 2007
1,213,370
1,213,370
\$1,991



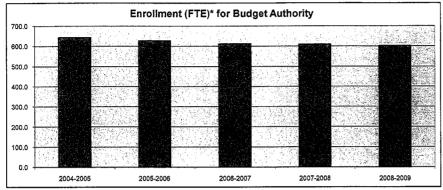
<sup>\*</sup>School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which may arise from the categories listed above.

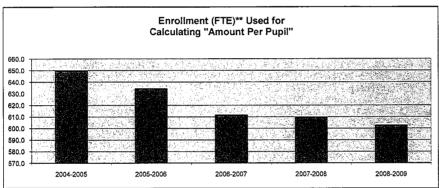
# USD# Other Information

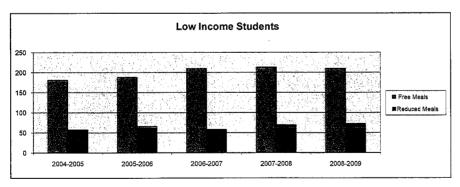
	2004-2005 Actual
Enrollment (FTE)*	643.0
Enrollment (FTE)**	649.5
Number of Students -	
Free Meals	181
Number of Students -	
Reduced Meals	57

2005-2006 Actual	% inc/ dec
627.7	-2%
634.2	-2%
188	4%
66	16%

2006-2007 Actual	% inc/ dec	2007-2008 Actual	% inc/ dec	2008-2009 Budget	% inc/ dec
611.5	-3%	609.5	0%	602.5	-1%
611.5	-4%	609.5	0%	602.5	-1%
210	12%	213	1%	210	-1%
58	-12%	69	19%	72	4%







<sup>\*</sup>FTE for state aid and budget authority purposes for general fund (excludes 4 yr old at-risk).

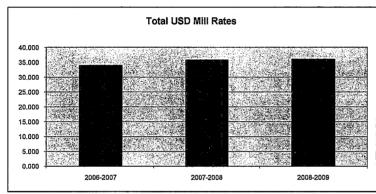
<sup>\*\*</sup> FTE includes 9/20 enrollment used for state aid purposes and adding the additional FTE for preschool programs, headstart, and all-day kindergarten. For example, preschool students attending half days on September 20th would be counted as .5 FTE. Kindergarten students attending full time every day would be counted as 1.0 FTE.

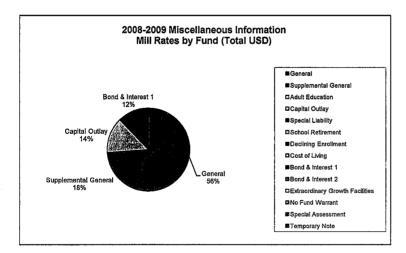
#### Miscellaneous Information Mill Rates by Fund

	2006-2007 Actual
General	20,000
Supplemental General	5,129
Adult Education	0.000
Capital Outlay	3.995
Declining Enrollment	0.000
Cost of Living	0.000
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond & Interest 1	4.837
Bond & Interest 2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	33.961
Historical Museum	0.000
Public Library Board	0.000
Public Library Brd & Emp Benf	0.000
Recreation Commission	3.230
Recreation Commission	
Employee Benefit	0.212
TOTAL OTHER	3.442

Actual  20.000 5.904 0.000 5.000 0.000	2007-2008
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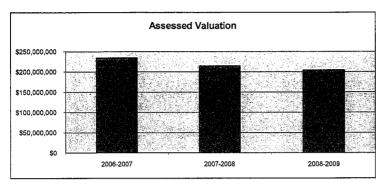


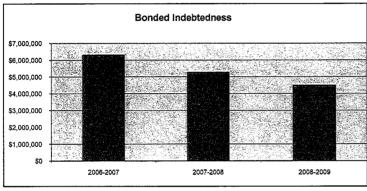
#### Other Information

	2006-2007 Actual
Assessed Valuation	\$234,480,636
Bonded Indebtedness	\$6,300,000

2007-2008 Actual
\$214,753,368
\$5,275,000

2008-2009 Budget	
\$204,390,920	
\$4,485,000	





10/7/2008 11:13 AM



# **Division of Fiscal & Administrative Services**

785-296-3872 785-296-0459 (fax)

120 SE 10th Avenue • Topeka, KS 66612-1182 • (785) 296-6338 (TTY) • www.ksde.org

May 28, 2009

TO:

2010 Commission

FROM:

Dale M. Dennis, Deputy

Commissioner of Education

SUBJECT:

Catastrophic Aid

Concerns are being expressed about the catastrophic special education law. The major issue centers on what is catastrophic. We have provided background information and options for your consideration when discussing this issue.

Currently, students eligible for catastrophic state aid is any student whose special education services cost \$25,000 or more including transportation. This law was passed in 1994.

# **BACKGROUND INFORMATION**

# Average Teacher Salaries including Fringe Benefits

1993-94	Est. 2008-09	Percent Increase
\$ 33,913	\$ 52,869	55.9%

## Total Special Education Expenditures

1993-94	Est. 2009-10	Percent Increase
\$ 305,736,000	\$ 816,700,000	167%

If you increase the catastrophic amount provided in KSA 72-983 adopted in 1994 and apply the increase in the cost of special education, catastrophic state aid per student would be approximately \$66,750

2010 Commission May 28, 2009 Attachment 7 Listed below is a table which provides a history of the number of students qualifying for catastrophic state aid and the amount of state aid.

	No. of Students		
	Qualifying for		
Fiscal Year	Catastrophic Aid	Catas	trophic Aid
2001	60	\$	1,473,441
2002	62		1,513,457
2003	84		1,665,069
2004	85		1,242,160
2005	87		1,100,192
2006	131		2,168,805
2007	185		3,330,818
2008	276		6,005,454
2009	758		12,023,698

We have also provided the attached history of the number of students that have applied for catastrophic aid for the last four years by local special education units.

# OPTIONS FOR CONSIDERATION

- 1. Increase the catastrophic cost cap to \$66,750 with an annual increase based on the prior year's consumer price index.
- 2. Increase the catastrophic cost cap to \$66,750 with an annual increase based on prior year's consumer price index less state special education aid generated by the student.
- 3. Increase the catastrophic cost cap to \$66,750 with an annual increase based on prior year's consumer price index less categorical state aid and expenditures based solely on direct cost of instruction. This would exclude transportation since it is reimbursed at 80 percent under a different formula.
- 4. Set the catastrophic state aid amount based upon twice the previous years' categorical state aid per teacher less special education state aid.

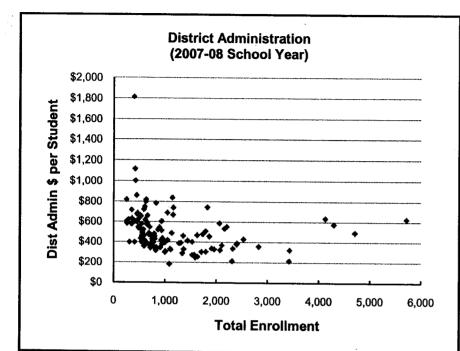
EXAMPLE -- The estimated amount for the 2009-10 school year would be twice the categorical state aid per teacher (\$28,760) for 2008-09 which results in \$57,520 per teacher less state special education categorical aid and state transportation aid.

# Catastrophic Aid Applications

Agend	CY	FY 2006	FY 2007	FY 2008	FY 2009
202	Turner - Kansas City	0			
229	Blue Valley	38	0	0	1
230	Spring Hill	0	69	87	129
231	Gardner Edgerton	1	0_	0	1
232	De Soto	<u>1</u> 1	1	1	3
233	Olathe	9	3	2	1
259	Wichita	25	23	85	122
260	Derby	3	19	19	61
261	Hayesville	3	1	2	0
263	Mulvane	1	5	7	16
272	Waconda	0	1	$-\frac{1}{4}$	0
273	Beloit SPED COOP	0	0	1	0
282	Chautauqua & Elk Co SPED COOP	0	3	6	5
290	Ottawa	0	0	0	1
298	Lincoln		0	2	1
305	Central KS COOP Salina	0	0	1	0
320	Special Services COOP of Wamego	0	0	0	6
330	Mission Valley	01	3	2	0
333	Learning COOP of N.C. Ks, Concordia	1	1	0	0
345	Seaman	4	5	4	8
346	Jayhawk	2	2	2	2
364	Marshall Co. SPED COOP	0	1	0	0
368	E.C. KS SPED COOP, Paola	0	1	2	2
373	Harvey Co. SPED COOP	1	0	1	1
379	Twin Lakes SPED COOP, Clay Center	0	4	5	2
383	Manhattan-Ogden	1	1	1	1
409	Atchison	1	1	0	0
418	Mc Pherson Co. SPED COOP	0	0	1	1
437	Auburn-Washburn	6	2	0	1
441	Sabetha	1	1	3	3
450	Shawnee Heights	1	1	1	1
453	Leavenworth Co. SPED COOP	0	1	1	0
480	Liberal	1	0	00	1
489	Hays W. C. Ks Educational Coop	0	0	1	1
490	Butler Co. SPED COOP	0	00	0	1
491	Eudora	2	1	1	3
497	Lawrence	0	0	0	1
500	Wyandotte Co. SPED COOP	0	5	2	0
501	Topeka	2	1	0	4
512	Shawnee Mission	3	7	9	11
602	N.W.KS Ed Serv. Ctr	0	0	00	333
603	ANW SPED COOP	6	_ 5	4	2
607		5	6	5	11
610	Tri-County SPED COOP, Independence	4	2	1	2
611	Reno Co. SPED COOP	0	0	0	1
011	High Plains SPED COOP	0	2	1	0

# **Catastrophic Aid Applications**

Agency		FY 2006	FY 2007	FY 2008	FY 2009
613	S.W. KS. SPED COOP	3	1	1	1
618	Sedgwick Co. SPED COOP	1	1		1
637	S.E. KS. Interlocal	5	5	12	18
	Total Catastrophic Aid applications	131	185	276	760



Object Code		Average Expenditures			
	Per	Student	% of Total		
100 - Salaries	\$	259	56%		
200 - Employee Benefits	\$	48	10%		
300 - Professional Technical Services	\$	34	7%		
400 - Purchased Property Services	\$	10	2%		
500 - Other Purchased Services	\$	55	12%		
600 - Supplies	\$	21	5%		
700 - Property and Equipment	\$	18	4%		
800 - Other	\$	19	4%		
Total	8	465	100%		

# **Primary Cost Drivers:**

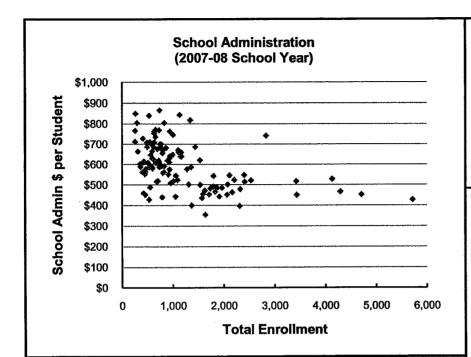
 Student Enrollment—The more students there are in the district, the <u>lower</u> the cost per student.

# **Examples of Efficiency/Cost Savings Issues:**

- Could the district partner with other districts for administrative tasks?
- Could the district reduce processing and/or record storage costs by automating administrative tasks?
- Could the district save money through joint purchasing agreements with other districts?
- Could the district outsource some administrative functions?
- Does the district have more administrators than it needs?
- Does the district pay more for health insurance than it needs?

Source: LPA analysis of school district budget and enrollment data compiled by KSDE.

# **SCHOOL ADMINISTRATION**



Object Code		erage Ex	penditures
		Student	% of Total
100 - Salaries	\$	450	81%
200 - Employee Benefits	\$	65	12%
300 - Professional Technical Services	\$	2	0%
400 - Purchased Property Services	\$	2	0%
500 - Other Purchased Services	\$	13	2%
600 - Supplies	\$	9	2%
700 - Property and Equipment	\$	10	2%
800 - Other	\$	4	1%
Total 3	\$	555	-100%

# **Primary Cost Drivers:**

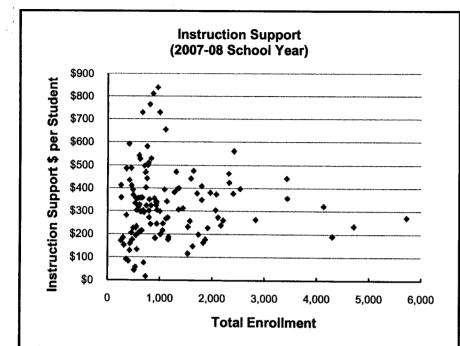
- <u>Student Enrollment</u>—The more students there are in the district, the <u>lower</u> the cost per student.
- Number of Buildings—The more buildings in the district, the greater the cost per student.

# **Examples of Efficiency/Cost Savings Issues:**

- Does the district have more administrative staff than it needs?
- Does the district have more school buildings than it needs?
- Does the district pay too much for administrative staff?

Source: LPA analysis of school district budget and enrollment data compiled by KSDE.

# **INSTRUCTION SUPPORT**



Object Code	Ay	erage Ex	pendhures
	Per	Student	% of Total
100 - Salaries	\$	199	60%
200 - Employee Benefits	\$	28	9%
300 - Professional Technical Services	\$	21	6%
400 - Purchased Property Services	\$	2	1%
500 - Other Purchased Services	\$	14	4%
600 - Supplies	\$	37	11%
700 - Property and Equipment	\$	25	8%
800 - Other	\$	4	1%
Total	\$	- 330	100%

# **Primary Cost Drivers:**

## Student Enrollment

- For districts with <u>less than</u> 2,000 students, the more students there are in the district, the <u>higher</u> the cost per student.
- For districts with <u>more than</u> 2,000 students, the more students there are in the district, the <u>lower</u> the cost per student.

# **Examples of Efficiency/Cost Savings Issues:**

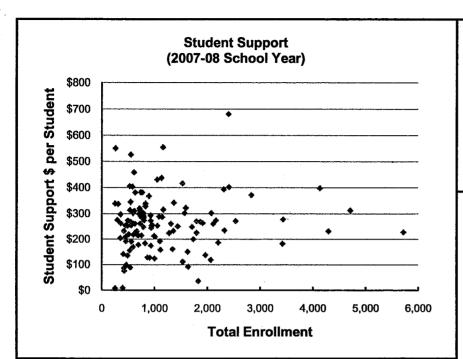
- Could the district share support staff like librarians, curriculum specialists, and instructional coaches with other districts?
- Could the district contract with a service center for some of the support services?
- Does the district have more support staff than it needs?
- Does the district pay too much for support staff?
- Could the district pay less for the supplies or equipment it uses (e.g., through a competitive bidding process or by partnering with other districts)?

Source: LPA analysis of school district budget and enrollment data compiled by KSDE.

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# STUDENT SUPPORT



		Average Expenditures	
Object Code	Per	Student	% of Total
100 - Salaries	\$	201	75%
200 - Employee Benefits	\$	29	11%
300 - Professional Technical Services	\$	13	5%
400 - Purchased Property Services	\$	0	0%
500 - Other Purchased Services	\$	5	2%
600 - Supplies	\$	8	3%
700 - Property and Equipment	\$	10	4%
800 - Other	\$	1	1%
Total	•	268	100%

# **Primary Cost Drivers:**

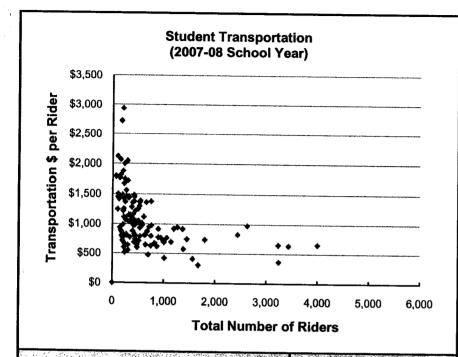
### Student Enrollment

- For districts with <u>less than</u> 2,000 students, the more students there are in the district, the <u>higher</u> the cost per student.
- For districts with more than 2,000 students, the more students there are in the district, the lower the cost per student.

## **Examples of Efficiency/Cost Savings Issues:**

- Could the district share support staff like nurses, counselors, and social workers with other districts?
- Could the district contract with a service center for some of the support services?
- Does the district have more support staff than it needs?
- Does the district pay too much for support staff?
- Could the district pay less for the supplies or equipment it uses (e.g., through a competitive bidding process or by partnering with other districts)?

Source: LPA analysis of school district budget and enrollment data compiled by KSDE.



Object Code	A	(araijo E)	(penditures	ı
	Pe	r Rider	% of Total	
100 - Salaries	\$	306	34%	
200 - Employee Benefits	\$	53	6%	ı
300 - Professional Technical Services	\$	13	1%	
400 - Purchased Property Services	\$	15	2%	
500 - Other Purchased Services	\$	206	23%	l
600 - Supplies	\$	178	20%	
700 - Property and Equipment	\$	101	11%	
800 - Other	\$	15	2%	
Total	S	887	100%	

# **Primary Cost Drivers:**

- Number of Riders—The more riders there are in the district, the <u>lower</u> the cost per rider.
- <u>Geographic Area</u>—The larger the district, the <u>greater</u> the cost per rider.
- % of Students Transported Less Than 2.5 Miles—The greater the share of students under 2.5 miles, the lower the cost per rider (although overall costs increase).

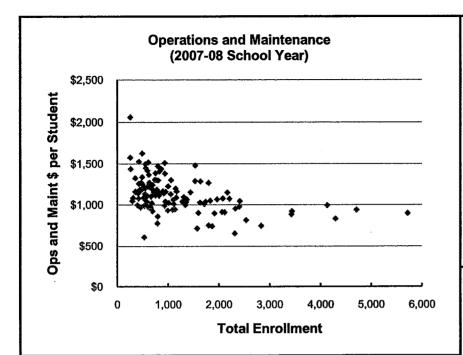
Note: The efficiency measure for transportation is cost per <u>rider</u> (not cost per student).

# **Examples of Efficiency/Cost Savings Issues:**

- Has the district created efficient bus routes/schedules?
- Does the district have buses that are the appropriate size?
- Could the district get a better price for fuel?
- Could the district save money by providing transportation in-house (instead of contracting)?
- Does the district use more transportation staff than it needs?

Source: LPA analysis of school district budget and transportation data compiled by KSDE.

# **OPERATIONS AND MAINTENANCE**



		Average Expenditures		
Object Code	Per	Student	% of Total	
100 - Salaries	\$	370	35%	
200 - Employee Benefits	\$	74	7%	
300 - Professional Technical Services	\$	11	1%	
400 - Purchased Property Services	\$	134	13%	
500 - Other Purchased Services	\$	51	5%	
600 - Supplies	\$	337	32%	
700 - Property and Equipment	\$	64	6%	
800 - Other	\$_	6	1%	
Total	\$	1,047	100%	

## **Primary Cost Drivers:**

- <u>Student Enrollment</u>—The more students there are in the district, the <u>lower</u> the cost per student.
- Number of Buildings—The more buildings in the district, the greater the cost per student.
- <u>Size of Buildings</u>—The larger the buildings, the <u>greater</u> the cost per student.
- Age of Buildings—The older the buildings, the greater the cost per student.

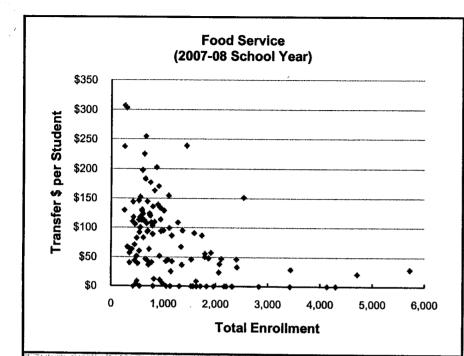
# **Examples of Efficiency/Cost Savings Issues:**

- Does the district do a good job of managing energy costs?
- Does the district do a good job of preventive maintenance on its buildings?
- Could the district get a better price on utilities through a purchasing consortium?
- Could the district save money by doing some maintenance tasks in-house (instead of contracting)? Or vice-versa?
- Does the district maintain unneeded space?
- Does the district have more maintenance staff than it needs?
- Could the district pay less for the supplies or equipment it uses (e.g., through a competitive bidding process or by partnering with other districts)?

Source: LPA analysis of school district budget and enrollment data compiled by KSDE.

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# **FOOD SERVICE**



Object Gode	AV	erage Ex	penditures	ľ
Gujar yang	Per	Student	% of Total	
100 - Salaries	\$	166	35%	İ.
200 - Employee Benefits	\$	32	7%	
300 - Professional Technical Services	\$	_	0%	١,
400 - Purchased Property Services	\$	-	0%	ļ '
500 - Other Purchased Services	\$	15	3%	1
600 - Supplies	\$	247	52%	(
700 - Property and Equipment	\$	10	2%	١,
800 - Other	\$	5	1%	
Total	•	475	100%	

## **Primary Cost Drivers:**

- Number of Meals Served—The more that are served, the lower the cost per meal, and therefore, the <u>lower</u> the transfers per student.
- <u>Price Charged for Meals</u>—The more the district charges per meal, the <u>lower</u> the transfers per student.
- <u>"A La Carte" Sales</u>—The more the district sells "a la carte," the <u>lower</u> the transfers per student.
- % of Students Eligible for Free or Reduced-Price Lunches— The more students who are eligible, the greater the transfers per student. Two reasons:
  - More students for whom the district gets the federal reimbursement (low amount).
  - > Fewer students to sell full-price meals and a la carte items.

Note: The efficiency measure for food service is  $\underline{\text{transfers}}$  per student (not cost per student).

# **Examples of Efficiency/Cost Savings Issues:**

- Could the district reduce food costs by purchasing through a consortium?
- Is the district charging enough for meals?
- Are the portion sizes for meals too big?
- Could the district outsource food service operations?
- Could the district make its a-la-carte menu more enticing to students?

Source: LPA analysis of school district budget and food service data compiled by KSDE.

# Summary of Potential School District <u>Efficiency</u> Topics May 2009

Efficiency Topic	Summary of the Issues Involved
Medicaid Reimbursement for Special Education Services: To what extent are school districts billing Medicaid for eligible special education services?	We would use special education and Medicaid data to identify special education students who are Medicaid-eligible but for whom the district or cooperative hasn't billed services. We would attempt to determine which services, if any, are eligible for Medicaid reimbursement, and quantify the amount of potential reimbursement the districts are foregoing.
School District Energy Conservation: Have school districts adopted good energy management practices?	In 2008, Kansas school districts reported spending more than \$106 million on energy costs. A 2003 audit report from Florida estimated that school districts could save 5-10% annually in energy costs by implementing a comprehensive energy management program. We would evaluate how energy costs are managed in a sample of school districts.
Natural Gas Costs: Could school districts obtain cost savings by joining a natural gas purchasing consortium?	In a 2008 audit looking at community college costs, we estimated that Coffeyville Community College and Independence Community College could reduce their natural gas costs by 20-25% by joining a natural gas purchasing consortium such as the Kansas Joint Utilities Management Program (KJUMP), which is managed by the Kansas Association of School Boards. We would survey districts to find out whether districts belong to a consortium, and for those that don't, estimate the savings they could obtain by joining one.
School District Health Care Benefits: Could school districts obtain costs savings by reducing health insurance costs?	In 2008, school districts reported spending almost \$250 million on employee insurance—primarily health insurance. We would analyze data on costs (to both the school and the employee), benefits, and participation for school districts' health care plan to identify districts that appear to be paying more than others and look for ways to reduce these costs.
School District Procurement Cards: To what extent could school districts increase cash rebates by expanding their use of procurement cards?	In a 2009 audit of agency expenditures, we found that the State could potentially earn between \$380,000 and \$1.3 million in additional cash rebates by increasing agencies' use of procurement cards. For a sample of districts, we would find out if they use procurement cards, and if so, estimate how much revenue they could generate (if any) by making greater use of their cards.
Student Transportation: Is it less expensive to contract for transportation services, or to operate them in-house?	We would analyze several years of transportation cost and rider data to determine whether districts save or lose money by contracting for bus services.



# Summary of Potential School District <u>Efficiency</u> Topics May 2009

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Efficiency Topic	Summary of the Issues Involved
School District Purchasing: Could school districts obtain cost savings by jointly purchasing goods or services?	In a 2008 audit looking at community college costs, we identified a number of areas where community colleges could reduce costs by partnering with other institutions to purchase goods and services. These areas included things like technology, telephone, security services, utilities, insurance, and office supplies. For a sample of school districts, we would determine if such opportunities also exist.
School District Cost Savings: What cuts are districts making to save money without affecting student instruction?	Because of funding cuts for the 2008-09 and 2009-10 school years, school districts are having to make a number of budgetary cuts. We would find out what districts are cutting and try to identify any areas where they are making cuts that don't significantly affect their ability to educate students.
Shared Staffing Arrangements: Could school districts reduce costs by sharing staff with other districts?	For a sample of smaller districts, we would attempt to identify areas where they could save money by sharing staff (both administrative and instructional) with other school districts.
School District Paperwork: Could school districts reduce costs by automating administrative processes?	We would evaluate the administrative functions for a sample of districts, including accounting, personnel, and student recordkeeping, to identify opportunities for the districts to save money or increase productivity through greater use of technology.

# Summary of Scope Statements for School District Performance Audit Topics May 2009

	Audit Title	Requestor	Summary of Scope Statement	Estimated Staff Resources
1.	Identifying Ways Kansas School Districts Encourage Parental Involvement (Third Time)	Ray Daniels	Review the research literature and survey district officials and teachers to identify best practices for encouraging more involvement from parents.	2 staff 8-10 weeks
2.	Reviewing Issues Related to Community Learning Centers (Third Time)	Barb Hinton	Review revenue, expenditure, attendance, and student performance data from a sample of community learning centers for adult students to determine how the State funding for centers compares to the cost of running them, and how many academic credits the students earn.	3 staff 9-11 weeks
3.	K-12 Education: Reviewing Issues Related to School Assignment Plans in Kansas (Second Time)	Representative Melody McCray-Miller	The United States Supreme Court recently found that school assignment plans adopted by districts in Washington and Kentucky that contained elements aimed at addressing racial segregation were unconstitutional. In this audit, we would review school assignment plans for a sample of school districts with a significant number of minority students and compare them the Washington and Kentucky plans.	1 staff 3-5 weeks
4.	Reviewing Issues Related to the Administration of the Fort Leavenworth School District (Second Time)	Representative Marti Crow	Review large equipment purchases made by the district over the last several years to determine if specifications have been written so narrowly as to restrict competition. Review consulting contracts given to former district employees to find out what the contracts were for, how much money was involved, and if the contract provisions were consistent with best practices. Also, compare district-level administrative staffing and expenditure levels to similarly sized districts to see if there are any areas where the district is overstaffed.	3 staff 11-13 weeks



# Summary of Scope Statements for School District Performance Audit Topics May 2009

	Audit Title	Requestor	Summary of Scope Statement	Estimated Staff Resources
5.	Assessing the Availability of the Kansas Scholar's Curriculum in Public High Schools (Second Time)	Representative Sheryl Spalding	Determine if all public high schools offer the Kansas Scholars Curriculum, and if not, find out the reasons some don't make it available.	1 staff 2-4 weeks
6.	Reviewing the Research on School Choice Programs (Second Time)	Representative Clay Aurand	Review the research literature on how effective school choice programs are at improving student performance.	1 staff 2-4 weeks
7.	Reviewing the Geographic Boundaries of Kansas School Districts (First Time)	Representative Steve Huebert	Identify situations where districts could be split into smaller districts or consolidated into larger ones, follow up with the affected districts to find out what concerns they would have about realignment, and assess the impact on the districts' State aid payments and local property tax levies.	4 staff 16-18 weeks
8.	Reviewing Issues Related to Low- Enrollment Funding (First Time)	Representative Steve Huebert	Estimate how much the State would save if low- enrollment funding was based on the number of students living in the county, as opposed to the number of students enrolled in the district.	1 staff 2-4 weeks
9.	Reviewing Issues Related to the Quality of Virtual Schools in Kansas (First Time)	Representative Sheryl Spalding	Review enrollment, staffing, and licensing information for a sample of virtual schools to determine if the teachers are qualified and have reasonable workloads. Compare student performance data against traditional schools to assess performance, and survey parents to determine their satisfaction with the virtual schools.	3 staff 12-14 weeks
10.	Reviewing the Reporting Requirements for Kansas School Districts (First Time)	Barb Hinton	Identify instances where the State collects similar or identical information on more than one report, and determine if the reporting requirements could be changed to eliminate duplication.	1 staff 6-8 weeks

## K-12 Education: Identifying Ways Kansas School Districts Encourage Parental Involvement

According to a 2002 report from the Southwest Educational Development Laboratory, there is consistent, positive, and convincing evidence that "families have a major influence on their children's achievement in school." According to the report, education research has found that students whose parents are involved in their education are more likely to:

- earn higher grades and test scores, and enroll in higher-level programs
- be promoted, pass their classes, and earn credits
- attend school regularly
- have better social skills, show improved behavior, and adapt well to school
- graduate and go on to postsecondary education

As a result, the report's authors concluded that strategies to support more involvement from parents may be an important strategy for addressing the achievement gap.

Recently, members of the 2010 Commission have become interested in the strategies Kansas school districts use to encourage more involvement from parents. This school district performance audit would answer the following question:

1. What strategies do Kansas school districts use to encourage parental involvement in education? To answer this question, we would review education literature and consult with Department of Education staff to identify best practices for encouraging parental involvement. We would survey school district officials to find out the district-level strategies used to encourage involvement. We also would survey and/or conduct focus groups with teachers to identify the strategies they use.

Estimated Resources: 2 staff (8-10 weeks)

## K-12 Education: Reviewing Issues Related to Community Learning Centers

In 2006-07, there were more than 5,000 "non-graded" students attending classes in K-12 school districts. These students generally are adults who previously dropped out of school, but have returned on a full- or part-time basis to earn their high school diploma. Because these students generally are beyond high school age, they aren't assigned to a specific grade level. Many of them attend classes through community learning centers that are sponsored by school districts or education service centers. These learning centers often are designed to allow students to work at their own pace and around their job schedules.

School districts receive the same amount of State aid for non-graded students as they do for regular K-12 students, but are held far less accountable for those students' academic performance. Because the students aren't assigned to a specific grade level, they aren't required to take the Statewide reading and math assessments. This means they don't figure into a district's adequate yearly progress (AYP) performance under the federal No Child Left Behind Act. Also, because these students already dropped out of school once, they don't count against a district's graduation or dropout rate if they quit school again.

Recently, members of the 2010 Commission have expressed concerns about districts receiving full State funding for adult students who attend community learning centers, but not being held accountable for the academic performance of those students. Specifically, they were interested in knowing how the cost of running these centers compares to the amount of aid they receive from the State, and how many credits these students actually earn toward their high school diplomas.

This school district performance audit would answer the following question:

1. How does the amount of State funding for community learning centers compare to the cost of running the centers, and how many academic credits do their students earn? To answer this question, we would review State statutes, regulations, and policies to determine what mechanisms, if any, exist to hold school districts accountable for the performance of non-graded adult students. We would review Department of Education records to determine how many students were enrolled in community learning centers and how much State funding those students generated for school districts. For a sample of centers, we would compare operating costs to the amount of State funding generated by the centers' students. We would review attendance records for these centers to compare the amount of time adult students attend school (physically or on line) to how they were counted for funding purposes. We would also compare the number of high school credits the students earned each year to how they were counted for funding.

Estimated Resources: 3 staff (9-11 weeks)

10-4

## K-12 Education: Reviewing Issues Related to School Assignment Plans in Kansas

In June 2007, the United States Supreme Court found that plans adopted by school districts in Seattle, Washington and Jefferson County, Kentucky to assign students to elementary and secondary schools were unconstitutional. Although neither district was under a court order to address racial segregation in their schools, both had adopted school assignment plans to foster racial integration by allowing students to transfer freely into the schools they preferred, so long as the transfers wouldn't exacerbate racial imbalances. The Supreme Court found that these plans were racially discriminatory and violated the Fourteenth Amendment's guarantee of equal protection to students.

Recently, legislators have expressed concerns regarding how the Supreme Court's decision might affect school assignment plans adopted by Kansas school districts. Specifically, they would like to know which districts have adopted school assignment plans that address the racial composition of their schools, and how those plans compare to the plans that the Supreme Court found to be unconstitutional.

This school district performance audit would answer the following questions:

1. How do school assignment plans adopted by Kansas school districts compare to the two plans the United States Supreme Court recently found to be unconstitutional? To answer this question, we would review the recent Supreme Court decision to understand how the school assignment plans in Seattle, Washington and Jefferson County, Kentucky were designed, and what aspects caused the Court to find them to be unconstitutional. For a sample of Kansas school districts with a significant number of minority students, we would review district policies and interview district officials to understand how their school assignment plans are designed, and determine if they have components designed to address the racial composition of their schools. We would compare the assignment plans adopted by the Kansas districts to the plans at issue in the court case, focusing specifically on the aspects identified in the Supreme Court's decision.

Estimated Resources: 1 staff (3-5 weeks)

# K-12 Education: Reviewing Issues Related to the Administration of the Fort Leavenworth School District

The Fort Leavenworth school district (USD 207) serves students who live on the Fort Leavenworth U.S. Army fort. In 2006-07, the district had an enrollment of approximately 1,700 students in grades K-9. Among Kansas school districts, the Fort Leavenworth district is unique in a couple of ways. Because the district is located entirely within the U.S. Army fort, it has very little taxable property and therefore receives little local funding. As a result, the district receives more than 99% of its operating funding from the State or the federal government. Also, whereas all other school districts in Kansas are governed by a locally elected school board, a Kansas statute that dates back to 1901 specifies that the Fort Leavenworth school board is appointed by the commanding general of Fort Leavenworth.

Recently, legislators have expressed concerns about certain aspects of the Fort Leavenworth school district's administration. Specifically, they have heard that the purchasing specifications for some large equipment orders were narrowly crafted in order to steer the contracts toward specific vendors. They've also expressed concerns that the district has become top-heavy with administrative staff, and that former employees of the school district have received large consulting contracts from the district.

This school district performance audit would answer the following questions:

- Have the Fort Leavenworth school district's purchasing specifications for large equipment purchases been so narrowly written that they limit competition? To answer the question, we would select a sample of large equipment purchases made by the district over the last several years, and review the process used to select vendors for the purchases. For each purchase, we would review the purchase specifications, identify the vendors who bid on the purchase, and find out how the district made its final selection. For any purchases where there were very few bidders, we would attempt to identify potential vendors in the area to determine why they didn't bid on the purchase, and if they felt that the purchasing specifications were too specific. If the specifications appear to be overly specific, we would talk with district officials to determine if there was a legitimate reason. We would also contact officials from other school districts in the area to find out if they've purchases similar items over the last several years, and if so, which vendors bid on those items. We would conduct additional work as necessary.
- 2. What consulting contracts has the Fort Leavenworth school district established with former district employees, how much has it paid under those contracts, and what services have been provided? To answer this question, we would identify any professional services contracts the district has entered into with former district employees over the last several years. We would review the terms of those contracts to identify the services covered by the contract, the total amount of compensation involved, and any contract provisions to help ensure the services were provided. We would check to see if the contract provisions are consistent with the best practices for professional services

10-6

contracts. We would determine the total amount the district has paid to date under each contract, and see if the contractors provided all deliverables that were required under the contracts. We would conduct additional work as necessary.

3. How do the administrative costs for the Fort Leavenworth school district compare to the administrative costs for similarly sized districts? To answer this question, we would compare enrollment, staffing, and budgetary information for the Fort Leavenworth school district with a sample of similarly sized school districts to identify any administrative areas where the district appears to have more staff on a per-student basis than similarly sized districts. For any areas that appear to be overstaffed, we would follow up with officials from the Fort Leavenworth district and comparison districts to understand why Fort Leavenworth had more staff. We would conduct additional work as necessary.

Estimated Resources: 3 staff (11-13 weeks)

# K-12 Education: Assessing the Availability of the Kansas Scholar's Curriculum in Public High Schools

The State Scholarship program administered by the Kansas Board of Regents is designed to help financially needy students who graduate toward the top of their class pay for college. One of the key requirements to becoming a State scholar is completing an enhanced curriculum known as the Kansas Scholars Curriculum. The requirements of this enhanced curriculum go beyond the Board's curriculum for qualified admission to a Regents institution by adding an extra year of math, two years of a foreign language, and requiring students to take both physics and chemistry.

Although schools aren't required to offer the Kansas Scholars Curriculum, legislators have expressed concerns that this enhanced curriculum may not be available to students in all Kansas public high schools. This school district performance audit would answer the following question:

1. Do all Kansas public high schools offer a curriculum that meets the requirements of the Kansas Scholars Curriculum? To answer this question, we would obtain a list of State scholars and their high schools from the Board of Regents to identify schools that had students complete the Kansas Scholars Curriculum. We would interview officials from any high schools that didn't have any State scholars to determine if the Kansas Scholar's Curriculum is offered by the school. For any schools that don't offer the that curriculum, we would find out from the school officials why it wasn't offered. We would conduct additional work as necessary.

Estimated Resources: 1 staff (2-4 weeks)

# K-12 Education: Reviewing the Research on School Choice Programs

School choice programs generally are intended to give parents more input into the primary and secondary schools their children attend. The programs often are based on a system of vouchers, tax credits, or scholarships. One goal of school choice programs is to create competition between schools for education dollars, thereby giving public schools an incentive to perform better than they would without competition. Critics have argued that the free-market theory doesn't work with education, and that allowing school choice will hurt students more than it helps.

Recently, legislators have expressed an interest in knowing what the most current research shows regarding the effectiveness of school choice programs in improving student performance.

This school district performance audit would answer the following questions:

1. What does the research literature show about the effect of school choice programs on student performance? To answer this question, we'd contact education researchers and search the research literature to identify studies that have examined the effect of school choice programs on student performance, and summarize the findings of those studies.

Estimated Resources: 1 staff (2-4 weeks)

# K-12 Education: Reviewing the Geographic Boundaries of Kansas School Districts

The 1999 Legislature passed K.S.A. 72-7533, which required the State Board of Education to undertake a comprehensive boundary study of Kansas school districts to determine if the public school system could be more efficiently and effectively operated under a different configuration. The Board contracted with the education consulting firm of Augenblick and Myers to conduct the boundary study, and the final report was released in January 2001. In that report, Augenblick and Myers proposed three plans for realigning school districts—one plan that identified districts that would be candidates for realignment based on their spending and student performance, another plan that identified districts based on size, and a third plan that combined the first two approaches.

The Kansas public school system has undergone several changes since the Augenblick and Myers boundary study was released in 2001, including significant changes to the school finance formula and the voluntary consolidation of several districts. Because of these changes, Legislators recently have expressed an interest in having the original boundary study reviewed and updated. This school district performance audit would answer the following question:

What opportunities exist to realign Kansas school districts to more efficiently and 1. effectively educate students? To answer this question, we would review the 2001 Augenblick and Myers boundary study and other literature as necessary to compile criteria for identifying specific situations where schools districts should be split into smaller districts or consolidated into larger ones. We would develop one or more possible realignment scenarios, using the realignment plans proposed by Augenblick and Myers as a starting point, and also attempt to identify other opportunities to realign districts. We would interview officials from the districts that would be involved in any new realignment scenarios we identified, to find out any concerns they would have about realignment. For the realignment scenarios we develop, we would calculate the demographics of the realigned districts (e.g., student counts, square mileage, and assessed valuation) to ensure they are reasonable compared to other Kansas school districts. We would also estimate how the various realignment scenarios would affect the State aid received by the realigned school districts, and local mill levies in those districts. We would conduct additional work as needed.

Estimated Resources: 4 staff (16-18 weeks)

### K-12 Education: Reviewing Issues Related to Low-Enrollment Funding

Education research has shown that the size of school district can significantly affect the per-student cost of education. Specifically, smaller school districts tend to cost more because they have smaller class sizes (and therefore, relatively more teachers on a per-student basis), and have fewer students over whom they can spread their fixed administrative costs.

In Kansas, these additional per-student costs are recognized through the school finance formula in the form of low-enrollment weighting. Through the low-enrollment weighting, the smallest districts received a little more than \$4,400 in additional funding per student in 2007-08. The funding gradually decreases as enrollments increases—districts with 1,622 students or more received \$153 per student in 2007-08.

Recently, legislators have expressed concerns that the current formula for low-enrollment weighting gives districts an incentive to remain small, and creates inequities in funding between similar-sized counties based on the number of school districts they've chosen to have. This school district performance audit would answer the following question:

1. What would be the potential cost savings to the State if low-enrollment funding for school districts was based on county-level enrollments? To answer this question, we would use school district enrollment data from the Department of Education to estimate the public school enrollment in each county. We would then apply the low-enrollment provisions of the school finance formula to those estimated enrollments to determine how much low-enrollment funding the State would pay if it were determined on a county basis. We would compare these amounts the low-enrollment funding school districts currently receive to estimate the potential savings to the State. We would conduct additional work as needed.

Estimated Resources: 1 staff (2-4 weeks)

# K-12 Education: Reviewing Issues Related to the Quality of Virtual Schools in Kansas

Virtual schooling is one of the fastest growing trends in education. Virtual schools allow students to take K-12 courses over the Internet without physically being present in a classroom. Such schools offer students the flexibility to complete regular coursework at their own pace, take advanced classes that wouldn't normally be available, or make up credits toward a high school diploma. In 2008-09, almost 3,500 full-time-equivalent (FTE) students took courses from the State's 39 virtual schools.

In an April 2007 report reviewing a number of issues related to virtual schools, Legislative Post Audit found problems with the Department of Education's oversight of virtual schools. The Department hadn't followed most of its oversight policies, and it hadn't addressed many specific risks associated with virtual education. That audit included only a limited evaluation of policies and practices at the virtual schools themselves.

Recently, legislators have expressed concerns about the quality of the education students receive from virtual school in Kansas. Specifically, they are concerned that Kansas doesn't have an adequate system to oversee the virtual schools, and as a result not all virtual schools provide a high-quality education. This school district performance audit would answer the following question:

1. Does Kansas have an adequate system to ensure that virtual schools provide a high-quality education? To answer this question, we would review the Department's system for overseeing and accrediting virtual schools to see if the issues identified in our 2007 audit have been addressed. For a sample of virtual schools, we would review enrollment, staffing, and teacher licensing information to determine if their classes are taught by qualified teachers and that the teachers' workloads are reasonable. We would review assessments scores, course completion rates, and dropout rates for the sample schools to see how their students perform compare to students in traditional brick-and-mortar schools. We also would survey the parents of virtual school students to find out how satisfied they were with the education provided. We would conduct additional testwork as needed.

Estimated Resources: 3 staff (12-14 weeks)

## K-12 Education: Reviewing the Reporting Requirements for Kansas School Districts

Every year, school districts are required to submit dozens of reports to the Department of Education. These reports cover a variety of aspects of the school districts' operations, including enrollment, staffing, financial, and outcomes reports. Some reports are required by the State, while others are required by the federal government.

In February 2009, a number of school districts provided testimony to the Legislature's Government Efficiency and Oversight Committee on requirements that could be lifted to save school districts money. Among the items noted in their testimony was a concern over unnecessary duplication in some of the reports school districts are required to submit to the State. Members of the 2010 Commission have expressed an interest in determining if there really are redundant reporting requirements that could be eliminated to save the districts time or money. This school district performance audit would answer the following question:

1. Is there any unnecessary duplication in school districts' reporting requirements that could be eliminated? To answer this question, we would interview Department and school district officials, and review documents as necessary to identify the major reports school districts are required to provide to the State. We would identify the type of information required on each report, as well as the requirement behind each report (e.g., State statutes, federal regulations). We would compare the reports to identify any areas where similar or identical information is collected, and determine if the reporting requirements could be changed to eliminate any duplication. We would conduct other testwork as needed.

Estimated Resources: 1 staff (6-8 weeks)

# Division of Fiscal and Administrative Services



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November 13, 2007

TO:

2010 Commission

FROM:

Dale M. Dennis, Deputy

Commissioner of Education

SUBJECT:

Kansas Scholars Curriculum

At the request of the 2010 Commission, the attached survey concerning the Kansas Scholars Curriculum was forwarded to unified school districts on October 29, 2007.

We received responses from all 296 school districts. All districts responded that they make available to their high school students the Kansas Scholars Curriculum except the following districts.

USD Name and Number	Comment by School District on Courses Not Offered
USD 241 – Wallace County	Foreign language, usually; this year we happen to be offering it, but do not every year. We ALSO struggled this fall with the 3 <sup>rd</sup> year of science—we're offering it online & trying to be sure it meets state requirements
USD 326 – Logan	Physics
USD 381-Spearville	(1) math credit and (2) foreign language credits
USD 429 – Troy	Chemistry
USD 486 – Elwood	Physics
USD 511 – Attica	At the present time, we offer Chemistry one year and Physics the next. We offer all other courses

# Additional Comments by School Districts:

- We had to get a waiver for the physical science/physics requirement.
- It is a hardship with the additional graduation requirements of 3 math and 3 science limiting our vocational students in their area of interest.
- Foreign language is only available on Policom or ITV. Physics is offered in cooperation with a neighboring district

2010 Commission May 29, 2009 Attachment 11

#### 2004 KSDE Cost Savings Survey Results

101

Erie/St Paul

Reduced staff in areas where student numbers were below nine. Reduced the number of bus routes and made some routes longer than one hour.

200

**Greeley County Schools** 

We recently began sharing our Food Service Manager with our local hospital. In doing so, we addressed needs for them while reducing our costs by only paying 1/2 time administrative salary and hiring a part-time cook at "cook's wages" yearly savings are projected to be upwards of \$6000. We have been sharing the School Nurse/County Health Nurse with our county for 10 years now.....tremendous benefit to have full time access for 1/2 time cost...Plus we house the "department" so she is on site!

230

Spring Hill

We continue to participate in the Greenbush purchasing cooperative to guarantee the lowest cost possible for teaching supplies, custodial supplies, athletic supplies, copy paper, and natural gas. We continue to bid out large ticket items such as milk, diesel & unleaded fuel, technology software/hardware/services, telecommunications, vehicles, and other large equipment. We also compare certain items with the state bid results from their procurement department. Although we are a growing district, we are very careful not to add any additional staff unless absolutely necessary. We watch our health insurance and worker's compensation claims very closely and promote wellness and safety issues to our employees to keep our renewal rates as low as possible.

254

Energy Savings-Lighting Retrofits in all buildings & updating heating and cooling systems and controls Reduction of supplies and materials--Installation of hand blowers to reduce paper towel usage (1 school) Installation of automatic flush toilets to reduce custodial time (1 school) Insurance--Higher deductible rates Reduction in overtime

255

South Barber

Closed one school by combining Elem. and Middle school into a K-8 facility. Gave the building away for \$10 but got big savings in utilities and insurance costs. Cut two custodians, two cooks, two teachers, one administrator, three bus drivers, three bus routes, all after school activity transportation, some assistant coaching positions, meal expenses, set strict meal allowances, sold spare vehicles, and ended overtime for classified employees.

264

Clearwater

- I. Contracted with a company to evaluate energy systems in the district and recommend replacement savings methods.
- II. Reduced the number of activity busses taken to out-of-town games also reduced the number of activity and field trips.
- III. Maintained a deductible on Vehicle insurance of \$500. Take care of smaller losses i.e. window replacements ourselves.
- IV. Increased class sizes in elementary schools however still not over 25. Will be hiring part time aides to assist in classes with 25 students.
- V. Reduced out-of-state conference travel.

272

#### Waconda

USD 272 has up graded the lighting in the many of our classroom, we have reduced staff by 11 full time positions, our building budgets have been reduced, we also combined bus routes, up graded a few air conditioners and put the two high schools together and closed a building

#### 286

Chautaugua County Community Schools

Energy savings - we have been using a company for the last four years and have saved \$205,333 on our electric/gas bills

- 2. We have networked the copiers in our buildings to the staff's individual computer which has saved us on copy paper and ink cartridges.
- 3. We have consolidated bus routes and gone to all diesel buses which has helped us save on transportation.

#### 290

#### Ottawa

Raised the level of staff consciousness about various energy saving techniques. Reduced staff over the last several years. Closely monitored purchases of supplies. Monitored and limited transportation contract. Replaced some equipment with more efficient models. Worked with staff and insurance companies to implement safety programs. Proposed a bond issue for new and improved facilities that should help with overall operational costs.

#### 300

### Comanche County

Generally speaking we continue to follow our long range plan of reducing our overhead: we have had our heating and air conditioning systems checked, cleaned, and in some cases repaired, we have attempted as much as possible to consolidate our transportation routes, we have increased our deductibles with our insurance policies, we are members of the State Health Plan for all employees (while the initial outlay is high the long term benefit of the larger group helps in keeping the yearly increases at a lower lever, we have staff that has retired, we replaced them with younger staff. We continue to operate with just two district administrators, our general facilities repairs are handled by our own staff, (they are very talented) finally, we just really watch our spending.

#### 325

#### Phillipsburg

Reduced administrative staff by eliminating the High School Assistant Principal position. Raised our deductibles on all insurance policies to reduce premiums.

### 326

#### Logan

- a. Three years ago, our district applied for and received a KCC energy-savings grant, which was used to install energy-efficient lights as well as a computer-regulated heating/cooling system.
- b. Last year, the BOE of education eliminated 1 administrator, leaving 1 person to serve as Supt/K-12 principal. Also eliminated were 1 high school assistant football coach and 1 high school assistant track coach.
- c. Our district has reduced the number of Activity Bus trips our student body takes and has increased the number of miles between oil changes/regular maintenance service.

#### 327

#### Ellworth-Kanopolis-Geneseo

Energy conservation program was implemented with projected cost savings of \$37,000 annually.

330

#### Mission Valley

Longer days = less number of days in building (less classified payroll & less utilities): New school bldg - closed 3 sites - reduced classified staff (cooks, custodians, bus driver (dropped one route), secretary)-reduced # of telephone lines - sharing tech coordinator with another USD.

#### 331

Kingman-Norwich

- 1. During recent bond supported additions and renovations energy efficient HAC units were installed that are computer controlled.
- 2. Repair of pneumatic controlled existing system so thermostats function properly including cutting back at night for economy operation.

#### 354

Claflin

Reduced Staff due to declining enrollment, cut number of field trips, reduced number of vehicles going to activities when possible

#### 375

Circle

Replaced an old boiler with more efficient rooftop units.

Retrofitted all T-12 florescent bulbs with T-8.

These projects were funded by entering into a "Performance Contract" and using Lease Purchase. Savings should more than pay for project.

#### 389

Eureka

- a. Entered into a contract with a company they supplied energy saving light bulbs, set back controls, filters, etc. and guaranteed savings or they would pay excess costs.
- b. Eliminated Elementary Art position. Reduced classified employees hours by one hour every day. Limited assistant coaches in athletic activities.
- c. Limited only purchased necessities
- d. Postponed replacing buses and vehicles
- e. Only necessary repairs. Nothing new. Limited summer employment.
- f. Postponed replacing textbooks. Postpone purchase of copiers, etc.

#### 398

Peabody-Burns

USD #398 is in the process of installing new energy management equipment and software. We have determined that although this project is very costly it will pay for itself in 4 to 5 years and we will see the savings for years to come.

#### 399

Paradise

We cut our Art Program to half time which cut down on supplies. Next year we will not offer the Art Program.

#### 401

Chase-Raymond

Closing one attendance center resulted in savings in staff, utilities, supplies, foodservice, and transportation.

#### 425

Highland & Midway

USD 433 & 425 has entered into an inter-district contract to establish one shared high school and one shared middle school. Curriculum and programs is expanded while reducing duplication in staffing. Savings also has been realized by establishing centralize transportation services, insurance purchasing, staff sharing agreements, and purchased services.

#### 434

#### Santa Fe Trail

- 1. Energy savings: The district worked with a vendor to install energy savings controls on all HVAC systems with a guaranteed minimum of energy dollars saved. We have more than doubled our anticipated savings and have used the actual savings to further enhance/improve the HVAC systems for the entire district.
- 2. Transportation Savings: A concerted, dedicated effort is in place to combine as many student activity trips on buses as possible. Whereas in the past we did what was best in keeping activity teams separate, we now combine everything. Routes have been consolidated where we can; a limit has been placed on fieldtrips; and student reward trips have been eliminated unless costs are paid by the participants.
- 3. Insurance packages including health, property, workers compensation and liability are bid each year regardless of the prior year's experiences. Deductibles have been raised and employees are required to pay more out-of-pocket expenses than ever before. Lower costs for workers compensation have been received due to the monitoring of actual days worked vs total contract days meaning, we show all vacation days as a 'deduct' in order to get the lowest insured amounts.

#### 436

### Caney Valley

- a. We insulated a 3,500 sq ft bus barn for the first time.
- b. We reduced high school teaching staff by 1 teacher.
- c. \*Needing to add one bus to the fleet, we replaced it with a used bus rather than a new one. \*When we need substitute bus drivers, the transportation director drives those routes herself. \*We are taking fewer field trips, and allowing fewer to take place. \*We take fewer and smaller vehicles when we go to activities and athletic events. \*We discontinued leasing a car for driver's ed in the summer.
- d. \*We have installed central air conditioning and heating in the bus barn in lieu of old pilot burning heaters. \*We have replaced 2 roll up floor to ceiling doors on the bus barn. \*We have replaced 4 exterior doors on the high school. They are thermal doors; keeping cool in the summer and heat in the winter. \*We repaired a good portion of the high school roof with new insulated materials.
- e. \*We created for the first time a health insurance committee and researched the rates at various companies. We lowered our health insurance premiums by 7.6 percent. \* A monthly theme on safety is presented to all employees to reduce accident and injury.

#### 479

#### Crest

We cut certified staff by a half position. We are using a teacher's aide, who has an emergency substitute license, as a substitute teacher instead of calling someone in. We replaced retiring teachers with inexperienced teachers.

#### 482

#### Dighton

We currently have six multi-zone ac units that are 30 years old. We have been with a reputable company for 30 years who in the beginning offered a performance contract. Soon the performance contract turned into a maintenance agreement. We have been told by some that our units are on the brink of extinction and that we need to be budgeting to repair, replace at a healthy cost of approximately \$50,000/unit. Upon investigation at KASB convention, our district began looking at other options. We went through audits with 2 companies. Our district has lease purchased a computerized temperature control system through EPM that will hopefully allow us to extend the life of our existing units by several more years, save in energy costs because of computerized temperature control and not pay a healthy price for a

maintenance contract that we were probably not utilizing. The savings in energy alone should make the annual payment on equipment and the maintenance contract money saved will be gravy. In lieu of providing sixteen bus routes for our district of 578 square miles, we reimburse parents at a rate of .28/mile. We have 61 students living 2.5 miles out. We currently have two regular bus routes and pay parents rather than buying busses, hiring drivers, and all other expenses that go with established routes.

#### 487

Herington

We are joining Kjump to save on natural gas prices, Replaced old boilers. It is not a cost savings but we are starting the medicaid reimbursement program. It should provide us with 8 - 20 k extra

#### 491

Eudora

A company updated our HVAC and guaranteed savings. UCC is auditing our bills and negotiating new rates. No cost to the district unless savings is realized. We purchased a van and Expedition to reduce the number of trips that included a paid bus driver. Cut administrative staff by .5. Reduced the activities budget by \$20,000. Will be reducing the number of assistant coaches. Contracted with CLI to write our curriculum rather than having a full time director.

#### 492

Flinthills

Prepay heating propane in summer. Reducing amount allowed each teacher for supplies. In house maintenance whenever possible, eliminating expensive outside contractors

#### 501

#### Topeka

Reduced our Risk Management Fund; Lowered our Contingency Reserve Fund; Eliminated outside contract for Unemployment Services; Eliminated outside Legislative Consultant position; Prorated reimbursable expenses from Food Service; Reduced number of Security Officers; Increased number of block scheduling periods at the high schools; Reduced overtime and reduced supplies at the Saports Park; Reduced software and consulting expenditures; Cut staff in our Information Technology Department; Reduced staff in our Communications Department; Established Pay-To-Play at the high school level; Reduced high school addendums; Changed nursing services by eliminating 16 RN and LPN positions and replacing with Certified Health Aides; Eliminated our Second Chance Program; Eliminated District contribution to out-of-state band trips; Reduced staff in our Professional Development Department; Reduced professional/technical services and supplies from the Central Office and Board budgets; Changed mandatory bussing mileage to 2.5 miles; Eliminated our High School Stars Program; Eliminated our Highland Connect Program; Eliminated 15 positions from our Central Services Department; Reduced our Research, Evaluation, and Assessment budget by 10%; Eliminated 6.5 positions from or\ur Curriculum and Instruction Department; Reduced 7 positions from our Media Service Department; Eliminated 6 positions from our Special Education Department; Eliminated .5 position from our Vocational Ed. Department; Eliminated 1 Guidance Counselor; Eliminated one position from our Human Resources Department; Eliminated District paid Elementary Field Trips; Eliminated .5 position from our Demographics Department; Eliminated one position from our Business Department; Eliminated .5 ELL Teacher; Eliminated one Elementary Art position; Eliminated 2 Social Worker positions.

#### 507

Satanta

Cut back from having two counselors(K-6 & 7-12) and two librarians (K-6 & 7-12) in the district to one counselor (K-12) and one librarian (K-12). Reduced the number of paraprofessionals in the elementary.

**Figure 1**: Projected percentage change in state spending on K-12 education from 2009 budgeted to 2010 projected (including ARRA revenues)

