COST STUDY ANALYSIS

**Elementary and Secondary Education in Kansas:
Estimating the Costs of K-12 Education
Using Two Approaches**

**A Report to the Legislative Post Audit Committee
By the Legislative Division of Post Audit
State of Kansas
January 2006**

Legislative Post Audit Committee
Legislative Division of Post Audit

THE LEGISLATIVE POST Audit Committee and its audit agency, the Legislative Division of Post Audit, are the audit arm of Kansas government. The programs and activities of State government now cost about $10 billion a year. As legislators and administrators try increasingly to allocate tax dollars effectively and make government work more efficiently, they need information to evaluate the work of governmental agencies. The audit work performed by Legislative Post Audit helps provide that information.

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January 9, 2006

To: Members of the Kansas Legislature

This report contains the results of both the input-based and outcomes-based studies of K-12 education costs mandated by the 2005 Legislature.

For those who are interested in the bottom-line findings of the two cost studies, refer to the Question 1 Answer in Brief on pages 17-20, and to Section 1.7: Cost Study Results, pages 76-84. A comparison of the cost study results for individual school districts is presented in Appendix 16.

Finally, in developing this report, Legislative Post Audit has amassed considerable data related to school districts' education costs. We will be happy to use those data to answer additional questions you may have. We look forward to working with you during the 2006 legislative session.

Barbara J. Hinton
Legislative Post Auditor

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Elementary and Secondary Education in Kansas:
Estimating the Costs of K-12 Education Using Two Approaches

School finance legislation enacted by the 2005 Legislature directed the Legislative Division of Post Audit to conduct two professional cost study analyses to estimate the cost of providing a public elementary and secondary education in Kansas:

- one study using an <u>input-based approach</u> to estimate how much it should cost school districts to deliver the curriculum, services, and programs mandated by State statute, as well as high school graduation requirements developed by the State Board of Education and State scholarship and college admissions requirements developed by the State Board of Regents. This approach doesn't address meeting performance outcome standards set by the State Board of Education.

- another study using an <u>outcomes-based approach</u> to estimate how much it should cost school districts to meet the educational performance outcome standards set by the Board of Education.

The purpose of these analyses is to "assist the legislature in the gathering of information which is necessary for the legislature's consideration when meeting its constitutional duties to: (1) provide for intellectual, educational, vocational and scientific improvement in public schools established and maintained by the state; and (2) make suitable provision for the finance of educational interests of the state."

These cost studies, which were required to be completed by the start of the 2006 legislative session, answered the following questions:

1. **Regarding the estimated cost for <u>regular</u> education in K-12 public education:**

   a. **What should it cost for regular K-12 education to deliver the curriculum, related services, and programs mandated by State statute?**

   b. **What should it cost for regular K-12 education to meet the performance outcome standards set by the Board of Education?**

2. **What are the <u>additional</u> estimated costs for educating K-12 <u>special needs students</u>, and how do those costs vary by district size and location?**

3. **For bilingual and at-risk students, is there a significant relationship between the students counted for funding purposes and the students who actually receive those services?**

4. **What does educational research show about the correlation between the amount of money spent on K-12 education and educational outcomes?**

5. **What percent of the estimated cost of providing educational services and programs was funded by the various types of State aid those districts received, and what percent of the cost was funded by districts' local option budgets?**

Although much of the work performed on the cost studies was conducted by the Division's staff, we also contracted with the Center for Public Research at Syracuse University to conduct the statistical tests for the outcomes-based approach. The consultant's report is contained in **Appendix 17** of this report.

The methodologies we followed for all the cost study work we performed are described briefly under each section, and are detailed in **Appendix 1.** A copy of the law directing the cost studies is in **Appendix 2**, and the scope statement approved by the Legislative Post Audit Committee is included in **Appendix 3.** For reporting purposes, we have combined questions 1, 2, and 5 on the scope statement in this report.

Scope Issues Related to the Cost Studies

It's important for the reader to understand that any study involving the estimation of costs for something as complex as K-12 education involves a significant number of decisions and assumptions. Different decisions or assumptions can result in very different cost estimates. For example, in the input-based cost study, the estimated cost of funding enough teachers in all school districts to achieve an average class size of 20 students is significantly more expensive than funding enough teachers to achieve an average class size of 25 students.

Our goal was to make decisions and assumptions in both cost studies that were reasonable, credible, and defensible. Because K-12 education funding levels ultimately will depend on the Legislature's policy choices, we designed the input-based cost study to allow different "what if" scenarios. For the outcomes-based cost study, we can adjust certain variables, such as the performance outcome standards, to develop other cost estimates. In either study, we could adjust assumptions about the level of efficiency at which districts are expected to operate.

In other words, it's important to remember that these cost studies are intended to help the Legislature decide appropriate funding levels for K-12 public education. They aren't intended to dictate any specific funding level, and shouldn't be viewed that way.

Finally, within these cost studies we weren't directed to, nor did we try to, examine the most cost-effective way for Kansas school districts to be organized and operated. Those can be major studies in their own right. However, such issues potentially could be addressed in the on-going school audits we'll be doing after these cost studies are completed. Topics for those audits will be approved by the 2010 Commission, which was created by the 2005 Legislature.

OVERVIEW: Information Related to K-12 Public Education

BACKGROUND: Financing Public K-12 Education in Kansas

The School District Finance and Quality Performance Act provides the formula for computing State aid for the 300 unified school districts in Kansas. The process for determining the amount of General State Aid each school district will receive from the State is complex, but generally can be described as follows:

● First, the Legislature determines a baseline cost called Base State Aid Per Pupil (BSAPP). For the 2005-06 school year, BSAPP is $4,257.

● Second, what's often referred to as a foundation-level of funding is determined by multiplying the BSAPP times each district's "adjusted" enrollment. (Full-time-equivalent (FTE) enrollments in the district are adjusted to recognize and help fund the additional costs districts incur for such things as low enrollment levels and special needs students. *Figure OV-1* summarizes those weighting factors.) In Kansas, this foundation-level of funding is called State Financial Aid.

● Third, the State's share of this foundation-level of funding is calculated by subtracting what's called the "local effort" from the amount computed above. Local effort is the sum of locally generated resources, such as proceeds from the mandatory Statewide 20-mill property tax, unexpended and unencumbered balances remaining in a district's General Fund, certain federal funds, and other miscellaneous local revenues that are available to help finance the district's educational activities. In Kansas, the State's share of this foundation-level of funding is called General State Aid.

In addition to the General State Aid a district receives, the law allows local school boards to approve additional spending in the form of a local option budget. The local option budget allows districts to raise money locally for enhancing their educational programs. For 2005-06,

Figure OV-1 Summary of Weightings Used in Kansas' School Finance Formula		
Weight/Adjustment	Description	2005-06 Basis
Weights Related to District Size		
Low Enrollment	Applies to school districts with fewer than 1,662 students. It attempts to recognize differences in costs between large and small districts.	For districts with 100 or fewer students, the weight slightly more than doubles a district's FTE students. That factor declines as enrollment rises to the cutoff point of 1,662 students. At that cut-off point, a district would get credit for having about 2% more students than it actually has.
Correlation	Applies to school districts with 1,662 or more students.	Gives each district with an enrollment of 1,662 or more FTE students about 2% more students.
Weights Related to Special Student Populations		
At-Risk	Provides additional funds for students who are at risk of failing or dropping out of school.	For each student that qualifies for free lunch, a district gets to count an additional 0.193 FTE.
Bilingual Education	Provides additional funds to assist with teaching students whose primary language is not English.	For each qualifying bilingual FTE student, a district gets to count an additional 0.395 FTE (based on contact hours).
Vocational Education	Provides additional funding to assist with the higher costs of providing vocational programs.	For each FTE student enrolled in an approved Vocational Education program, a district gets to count an additional 0.5 FTE (based on contact hours).

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Special Education	Provides additional funding to assist with the higher costs of providing Special Education services to students.	The total dollar amount of Special Education aid a district is scheduled to receive is converted to FTE students by dividing it by the BSAPP ($4,257). These additional FTE are added to the district's enrollment.
Other Weights		
Transportation	Provides additional funding for the cost of transporting students who live more than 2.5 miles from school.	Per-student transportation costs are determined by a formula, and the results are divided by the BSAPP amount. The result is multiplied by the number of students a district transports 2.5 or more miles to school.
School Facilities *(Not addressed in this study)*	Provides additional funding to help with the costs associated with new school facilities.	Gives a district an additional number of FTE students equal to 25% of the number of FTE students attending the new school. *(This weighting is available for 2 years only.)*
Ancillary School Facilities *(Not addressed in this study)*	Allows a district to petition the State Board of Tax Appeals to allow it to levy additional taxes to defray the cost of operating new facilities not otherwise funded in the law.	Gives a district an additional number of FTE students equal to the quotient obtained by dividing the additional taxes levied by the BSAPP ($4,257)
Declining Enrollment *(Not addressed in this study)*	Provides additional funding for districts experiencing declining enrollment that meet certain criteria.	There are two provisions, both of which are available to districts with declining enrollment. • If a district's enrollment has declined from the preceding school year, a district can count either its unweighted FTE enrollment from the previous year or a 3-year average of its unweighted FTE enrollment. • Additionally, if the district meets certain criteria it can petition the Board of Tax appeals for authority to levy additional local taxes. (The weight a district receives is determined by dividing the amount of additional taxes generated by BSAPP ($4,257).
Source: Kansas Legislative Research Department website		

each district's local option budget is limited to 27% of its <u>State Financial Aid</u> amount. State law places a number of restrictions on the adoption of local option budgets.

The State also provides assistance to districts with relatively low assessed valuations per student to help fund districts' local option budgets and capital outlay and bond and interest expenses. This aid is "equalized," a term used to recognize that due to varying tax bases in individual school districts, a 1 mill tax levied by one school district may generate a very different amount than a 1 mill tax levy in another district. Although the processes are different for each of these types of aid, essentially what happens is that each district's assessed valuation per-pupil is ranked high to low, and a certain assessed valuation is established as the standard. Districts with assessed valuation above the standard receive no equalization aid from the State, while those below the standard receive aid to make up the difference between what a mill generates in their district and what a mill generates at the standard level.

BACKGROUND: Litigation That Led to Our Cost Studies

In 1999, two school districts filed suit in Shawnee County District Court alleging the State's funding formula failed to make suitable provisions to fund K-12 education as required by Article 6 of the Kansas Constitution. That case—*Montoy, et al. v. State of Kansas*— eventually was appealed to the Kansas Supreme Court.

In January 2005 the Kansas Supreme Court issued a memorandum opinion on the school finance case. In its initial ruling on this case, the Court found that the Legislature had failed to meet its burden to "make suitable provision for finance" of public schools, and said "it is clear increased funding will be required."

Among other things, the Court said that the following provided additional evidence of the inadequacy of funding:

● while the original intent of the provision for local option budgets was to fund "extra" expenses, some school districts had been forced to use their local option budgets to fund regular education

● a school cost study the Legislature had commissioned in 2001 from the consulting firm of Augenblick & Myers had concluded both the formula and funding levels were inadequate to provide what the Legislature had defined as a suitable education

● the lack of a cost analysis could distort the weighting factors related to low-enrollment districts and students who were at-risk or who were in special, bilingual, or vocational education

During the 2005 regular legislative session, the Legislature authorized $141.1 million in additional funding for public schools for the 2005-06 school year. That legislation also called for Legislative Post Audit to conduct a "professional cost study analysis to determine the costs of delivering the kindergarten and grades one through 12 curriculum, related services and other programs mandated by state statute in accredited schools."

On June 3, the Supreme Court ordered the Legislature to increase funding for schools by $285 million by July 1, 2005. The Court relied heavily on the Augenblick & Myers study in arriving at that figure. The estimated cost of implementing the recommendations in that study, updated for inflation through school year 2003-04, was computed at $853.0 million. The $285 million funding figure ordered by the Court represented one-third of this recommended amount.

The Court indicated it would withhold judgment on whether to require the Legislature to fund the remaining two-thirds ($568 million) for the 2006-07 school year until after Legislative Post Audit completed its cost study. But the Court rejected the requirements related to the earlier cost study enacted by the 2005 Legislature because it said the study was an inputs-only study. The Court said that merely determining how much it costs to pay for statutorily required programs and services did not answer the question of how much it costs to enable students to meet the educational standards adopted by the State Board of Education.

In subsequent legislation, the 2005 Legislature, meeting in special session, increased funding for K-12 public schools by an additional $148.4 million, for a total increase of $289.5 million. That figure exceeded the Court's order by $4.5 million. The Legislature also added the requirement that Legislative Post Audit conduct two studies—one inputs based, and the other outcomes based. Those studies were required to be completed before the start of the 2006 legislative session.

The Court has indicated that funding for elementary-secondary education beyond 2005-06 is contingent on the results of the outcomes-based cost study. The Court retained the option of

ordering that the remaining funding based on the Augenblick & Myers recommendations be appropriated for the 2006-07 school year.

BACKGROUND: K-12 Public School Revenues and Expenditures

Revenues. For the 2004-05 school year, Kansas school districts received just over $4.4 billion in revenues, or nearly $10,000 per FTE student.   Those revenues come primarily from State, local, and federal sources as shown in *Figure OV-2* on the next page.

As the figure shows, the State provides the largest share of those revenues—55%, or an average of nearly $5,500 per student. This amount includes all State sources, not just the General State Aid districts receive. Those additional sources include the amount the State pays to "equalize" funding for districts with relatively low assessed valuations per student, as well as the employers' share of the KPERS contribution for all school districts.

Total revenues for K-12 public education over time are shown in *Figure OV-3*. As the figure shows, on an inflation-adjusted basis those revenues have fluctuated somewhat over the past 6 years, but dropped slightly in 2004-05. That's primarily because revenues in 2003-04 were artificially high; the State accelerated local property tax collections that year to cover revenue shortfalls. The figure also shows that the State's share of total revenues has dropped from about 63% in 1999-00.

Figure OV-3
Total Education Revenues By Source[a]

(a) Adjusted for inflation to 2004-05 dollars.
Source: Dept. of Education data

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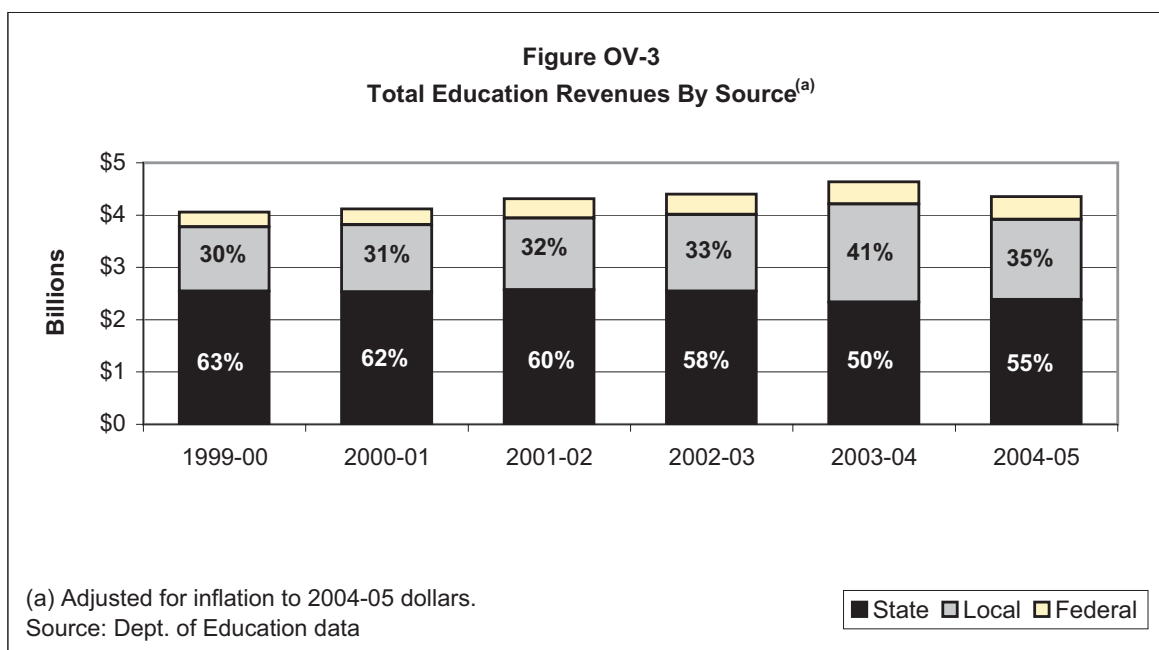
Figure OV-2
Summary of 2004-05 State, Local, and Federal Revenues for School Districts
(in Millions)

State Sources		Local Sources		Federal Sources	
General State Aid	$1,772.2	Ad Valorem Tax	$1,140.0	Title I	$92.1
Special Education Aid	$250.7	Other Miscellaneous Local	$105.1	Child Nutrition Programs	$82.5
Suppl. State Aid (equalized)	$154.7	Motor Vehicle Tax	$85.7	Restricted Grants	$81.7
KPERS Contrib. for USD's	$121.2	Food Service	$82.3	Special Ed./ Handicapped Aid	$68.6
Capital Improvement Aid	$51.8	Interest on Idle Funds	$25.3	Medicaid	$39.5
Parent Education Aid	$7.9	Delinquent Taxes	$22.1	Title II	$24.4
Post-Secondary Aid	$4.8	Contributions & Donations	$13.5	PL382 (In Lieu of Taxes)	$13.2
Vocational Aid	$4.3	Reimbursements	$13.3	Impact Aid Construction	$8.3
Mineral Production Tax	$3.2	Textbook Rental	$11.4	Title IV (21st Century)	$7.4
Payments from SRS	$2.8	Student Activities	$10.0	Title V (Innovative Programs)	$5.1
School Food Assistance	$2.6	State Aid Reimbursement	$8.8	Reading Excellence	$5.0
Safety Aid	$1.5	Tuition	$6.6	Title IV (Drug Free)	$2.6
Restricted Grants-in-Aid	$1.2	Transportation Fees	$4.2	Title III (English Lang. Acquis.)	$2.3
Capital Outlay Aid (a)	$0.8	In Lieu of Taxes IRB's	$3.2	Regular Aid (Carl Perkins)	$2.0
Deaf / Blind Aid	$0.3	Recreational Vehicle Tax	$1.2	Special Project Aid	$1.1
Adult Basic Aid	$0.3			Bilingual Aid	$1.1
Catastrophic Aid	$0.2			Adult Education Aid	$0.8
Total State	**$2,380.5**	**Total Local**	**$1,532.7**	**Total Federal**	**$437.7**

GRAND TOTAL	$4,350.9			
Percent of Total	**55%**	**35%**	**10%**	
Amount Per Student	**$5,451**	**$3,510**	**$1,002**	

(a) A portion of this money may be used for postsecondary education.
Source: Department of Education data

Revenues compared with other states. At the time of our cost study, the most recent comparative information on states' K-12 public education revenues from the National Center for Education Statistics was for 2002-2003. Comparative data for Kansas and nearby states are shown in ***Figure OV-4***. As the figure shows, Kansas' per-student revenues were near the middle; they were slightly less than Nebraska and Iowa, but higher than in the other three states.

Figure OV-4
Comparison of Other States' Total K-12 Public Education
Federal, State, & Local Revenue Per Student
2002-03

Revenue Per Student	
Nebraska	$8,937
Kansas	$8,646
Oklahoma	$6,663
Iowa	$8,796
Colorado	$8,379
Missouri	$8,453

Source: National Center for Education Statistics data

■ State ▨ Local ▫ Federal and Other
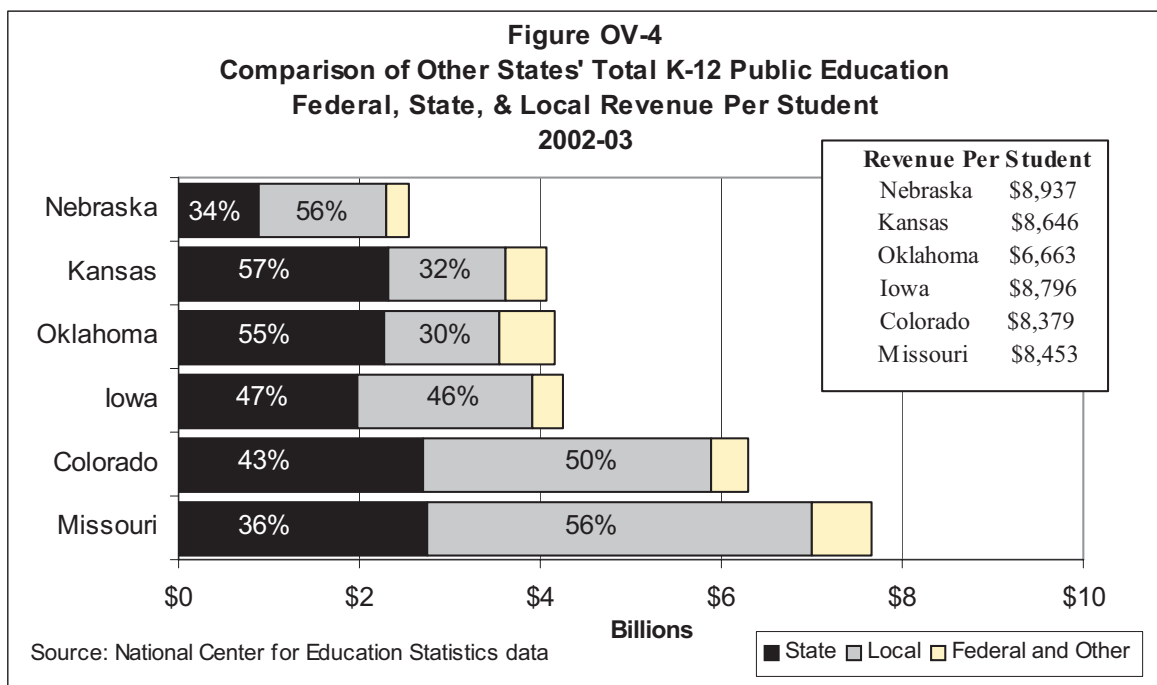
The figure also shows that the State of Kansas contributed the largest share of State revenues for K-12 public education that year, and had the second lowest share of revenues coming from local sources.

Expenditures. School districts account for their expenditures in a series of funds. They pay most of their routine operating expenditures from their General Funds and Supplemental General Funds. There are also a number of special-purpose funds for things like Special Education, Food Service, and Capital Outlay. In all, districts may use more than 30 different funds to account for their spending.

Within those funds, expenditures are further broken down into a number of functions that tell the general purpose of the expenditure (such as instruction or school-level administration), and object codes that tell what the money was spent on (such as salaries, supplies, etc.). The table in **Appendix 4** shows this information.

Adjusted for inflation, districts' total expenditures have increased about 15% over the past 6 years. As shown in ***Figure OV-5*** , they've risen from just under $3.9 billion to slightly more than $4.4 billion. **Appendix 5** shows the percent of total expenditures each district spent on functional areas such as instruction, support, and administration, for 2004-05.

Figure OV-5
Change in Total Expenditures[a]

(a) Adjusted for inflation to 2004-05 dollars.
Source: Deptartment of Education data
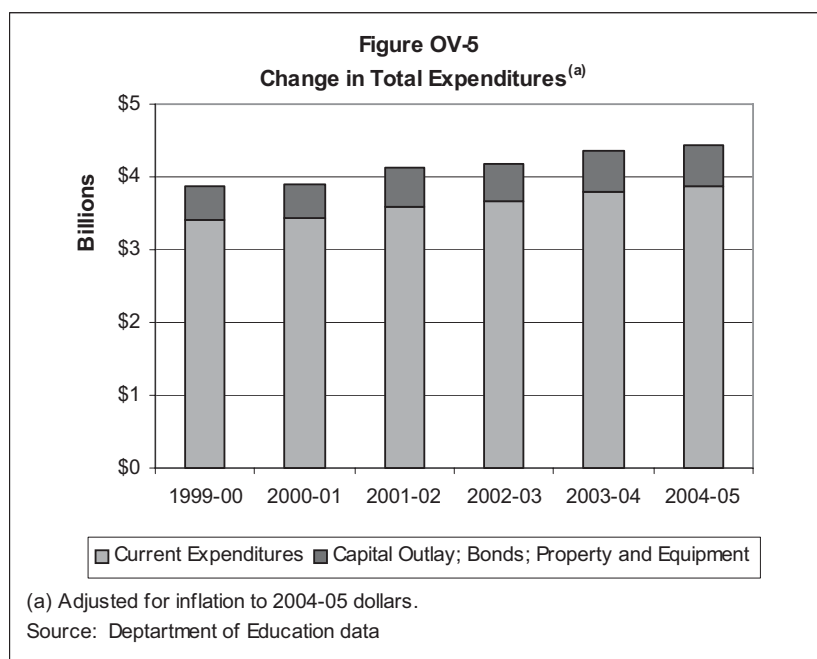
Expenditures compared with other states. Typically, school districts are compared based on "current operating expenditures" (total expenditures minus capital projects, debt service, and certain other expenditures). This is done so that construction and debt payments don't distort the picture of what actually is being spent to educate students.

Figure OV-6 shows the trend in current operating expenditures per student in Kansas. It also shows how current expenditures per student in Kansas compare to neighboring states for 2002-03 (the most recent year for which comparative information was available). Kansas ranked 4th out of 6 states in current operating expenditures per student that year.

Figure OV-6
Comparison of Kansas and Other States' Current Operating Expenditures Per Student

(a) Adjusted for inflation to 2004-05 dollars.
Source: Department of Education data

Source: NCES preliminary data for 2002-03
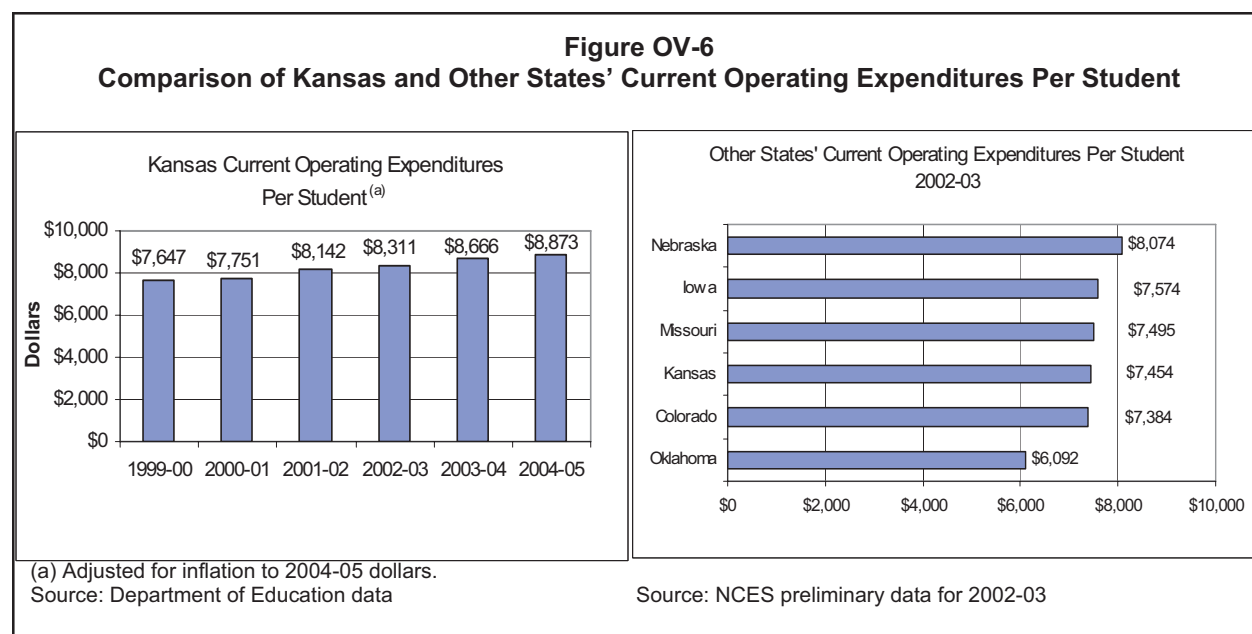
BACKGROUND: Trends In Student Populations

The number of K-12 students will fluctuate from year to year depending on birth rates and the general movement of people in and out of the State.

The overall enrollment trend in Kansas is declining. *Figure OV-7* shows how student populations have fluctuated since the mid 1970s. As the figure shows, Kansas' headcount enrollments have dropped each year since 1998-99, when it was at a peak of 469,758 students. For 2005-06, enrollment levels have dropped to 466,037 students.

Figure OV-7
Changes in Kansas Headcount Enrollments

Source: Department of Education data
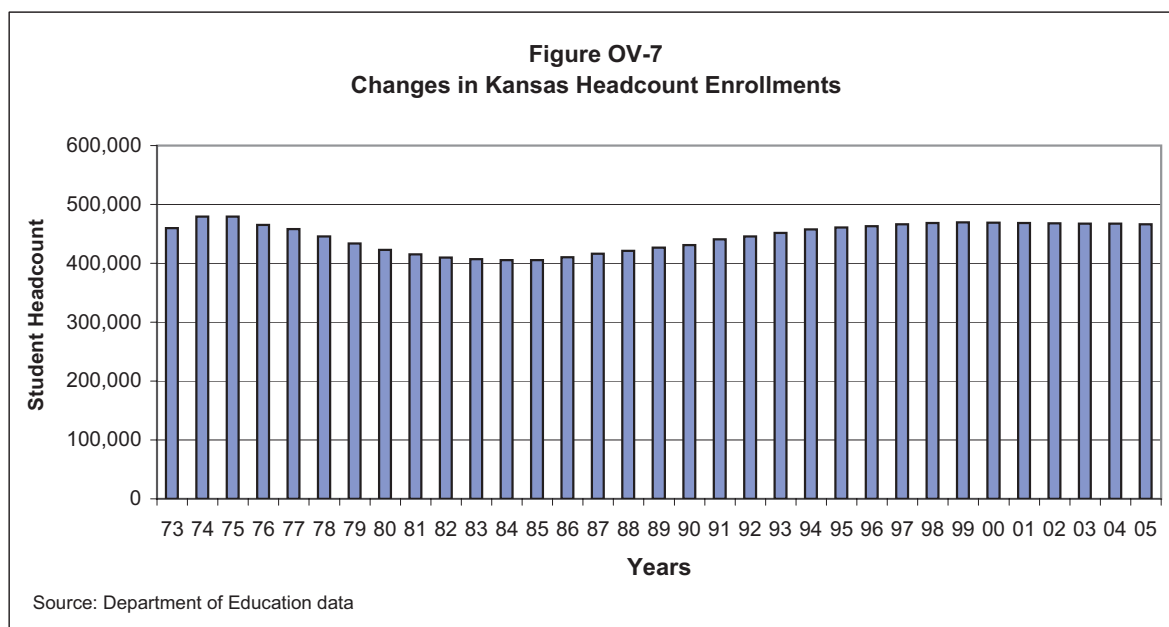
Some districts have experienced significant enrollment declines in recent years, while others have seen explosive growth. For example, since 1999-00, Prairie Heights in Decatur County has experienced a 67% drop in students, while Desoto in Johnson County has experienced a 62% increase in its enrollment.

Special needs students have been growing as a percent of Kansas' K-12 student populations.   They include students who are in Special Education, as well as those who need special programs because they are at-risk of underperforming in school or have difficulties speaking or understanding the English language. *Figure OV-8* on the next page shows how the demographics of Kansas students has changed in just the past five years.

Since 1999-00, the population of students in Special Education has grown 16%, and the population of students with low-income families has grown almost 26%.

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Figure OV-8 **Enrollment Change by Major Population Category** **School Years 2000-2004**				
Population Category	**Enrollment Count**	**1999-00**	**2004-05**	**% Change 2000-2005**
Regular Education	FTE	445,759.3	436,688.9	-2.0%
Special Education [a]	FTE	23,027.8	26,808.6	16.4%
Vocational Education	FTE	12,470.4	14,926.6	19.7%
Free-lunch Student	Headcount	107,248	134,811	25.7%
English as a Second Language [a]	Headcount	18,277	23,113	26.5%
(a) Data were only available for 2000-2004. Source: LPA analysis of Department of Education data.				

Figure OV-9 shows how the ethnic make-up of students in Kansas schools has changed during those same years. As the figure shows, the population of minority students has significantly increased. That's particularly true among Hispanics, who've grown from 8% to 11% of the student population. That means more than 13,000 new Hispanic children have come into the Kansas school system in just 5 years. Many of these children aren't fluent in English, and need special services to help them learn in the school system.

Figure OV-9
Ethnic Student Population Changes
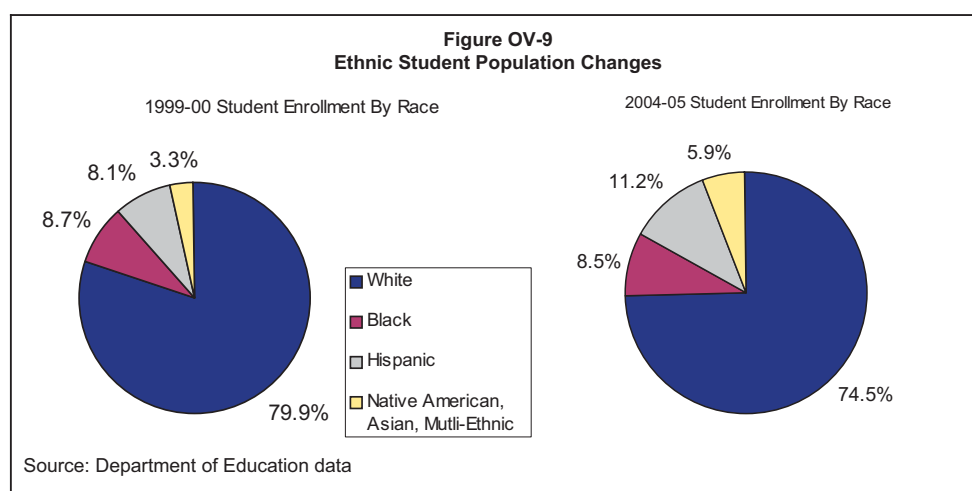
These trends are important—students who need Special Education, are at-risk, or are non-native English speakers are more expensive to educate because they need more intensive services.

BACKGROUND: Trends In Student Achievement

Kansas students are tested periodically to assess how well they have mastered basic skills, such as reading and math. Those tests include Kansas' own Statewide assessment tests, which are required by the School District Finance and Quality Performance Act, and national assessments, which are uniform tests administered in different states.

Kansas students have shown improvement on Statewide assessment tests, but some student groups are struggling to achieve outcomes. State law requires the State Board of Education to provide for assessment tests to be administered at three grade levels in the core academic areas of mathematics, science, reading, writing, and social studies, and to establish curriculum standards for such core academic areas. Through the 2004-05 school year, the State Board required, 5th, 8th, and 11th graders to be tested in reading, and 4th, 7th, and 10th graders to be tested in math. Beginning with the 2005-06 school year grades 3 through 8 and one high school grade will be tested annually in reading and math. In subsequent years, additional tests will be required in science, social studies, and writing.

Figures OV-10 and ***OV-11*** show the percentage of students who have scored "proficient" or above on the Statewide math and reading assessments since 1999-00.

Figure OV-10
Kansas <u>Reading</u> Assessment Scores

Legend: ◆ All Students ■ Poverty ▲ ESL ✕ Students with Disabilities

KS Board of Education Proficiency Level Goals (%)				
	2001-02	2002-03	2003-04	2004-05
5th and 8th	51.2%	51.2%	57.3%	63.4%
11th	44.0%	44.0%	51.0%	58.0%

Source: Department of Education data

Figure OV-11
Kansas <u>Math</u> Assessment Scores

Legend: ◆ All Students ■ Poverty ▲ ESL ✕ Students with Disabilities

KS Board of Education Proficiency Level Goals (%)				
	2001-02	2002-03	2003-04	2004-05
4th and 7th	46.8%	46.8%	53.5%	60.1%
10th	29.1%	29.1%	38.0%	46.8%

Source: Department of Education data

The percent of all students scoring proficient or above generally has increased since 2002, and has exceeded the student performance outcomes adopted by the Board of Education in all areas. But the figures also show that, when those proficiency scores are broken down for various groups of students, most of the subgroups are struggling to meet the performance outcomes.

Kansas students compare favorably on national assessment tests. Generally, assessment tests given to students are different from one state to the next, so the results can't be compared. One test that does allow for comparisons at a national level is the National Assessment of Education Progress (NAEP), also known as the Nation's Report Card.

Students in both 4th and 8th grades are tested every other year in reading and math. The results from the NAEP are statewide for each state, and are not available on a school or district level.   Those results are shown for Kansas and nationwide on *Figures OV-12* and *OV-13*. They represent the percent of students who scored "basic" or above, which is equivalent to the "proficient" or above designation on Kansas' assessment tests.

Figure OV-12
Comparing Kansas to National Averages on NAEP Reading Exams

—◆— Kansas —■— Nation

4th Grade

	1997-98	2002-03	2004-05
Kansas	70%	66%	66%
Nation	58%	62%	62%

8th Grade

	1997-98	2002-03	2004-05
Kansas	81%	77%	78%
Nation	71%	72%	71%

Source: Department of Education summary of NAEP results.
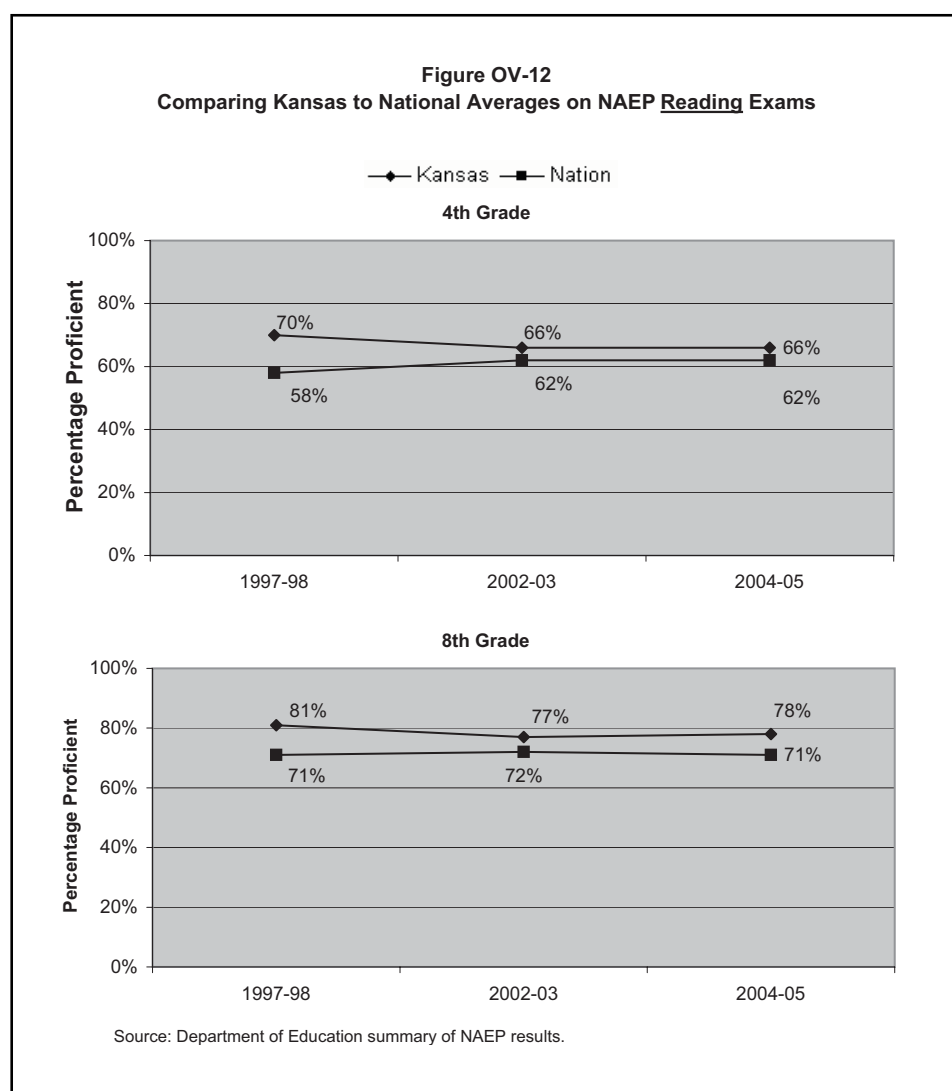
As these figures show, Kansas' reading scores on the NAEP exams have declined at both the 4th and 8th grade levels, but Kansas students still scored above the national average.

Figure OV-13
Comparing Kansas to National Averages on NAEP <u>Math</u> Exams

Source: Department of Education summary of NAEP results.
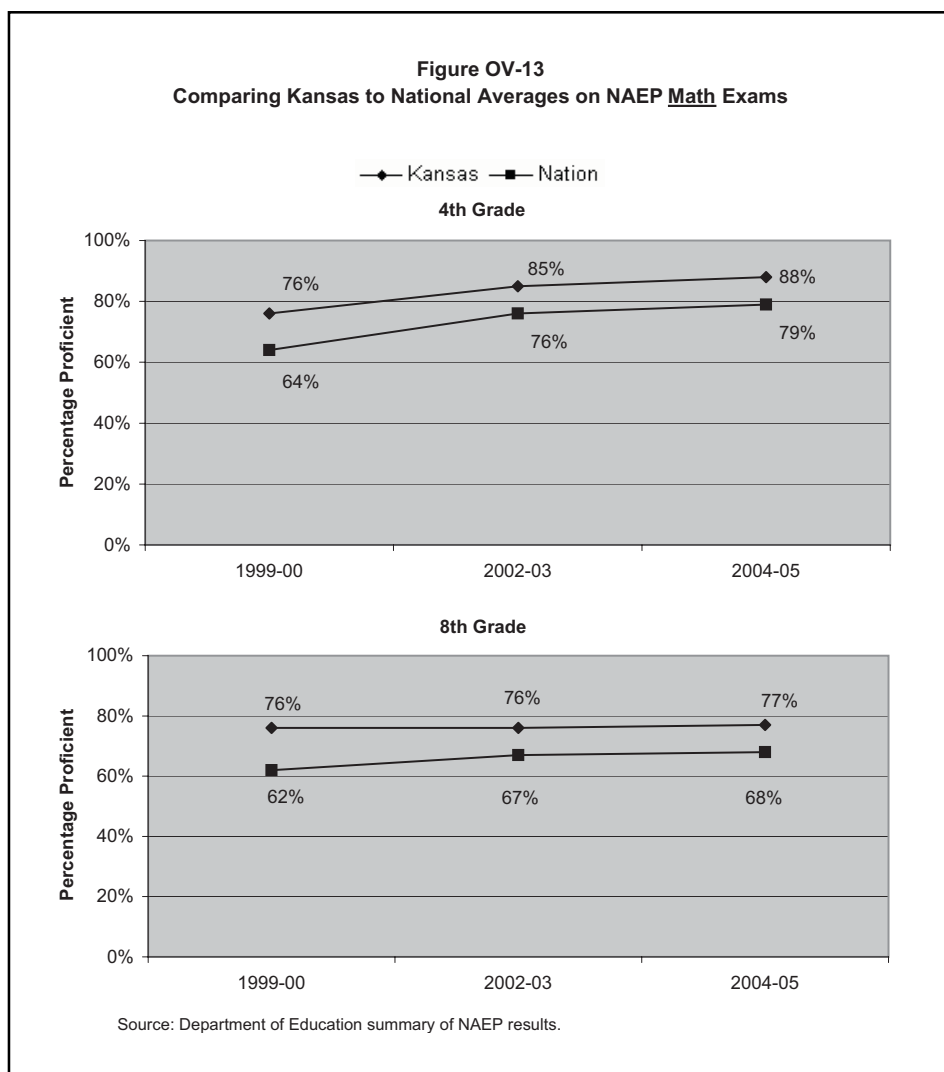
Kansas' national assessment scores still compare favorably after accounting for the percentage of disadvantaged students in each state. Even though the NAEP tests exams are uniformly administered in participating states, it's still difficult to directly compare student scores from state to state because of variations in the types of students each state has within its school system. All other things being equal, a state with a higher percentage of disadvantaged students could not be expected to achieve the same results as a state with only a small percentage of disadvantaged students.

To put states on a more equal footing, Standard and Poor's, a financial services firm that reviews school district data, conducted a special analysis of the 2005 NAEP results. It used sophisticated statistical techniques to examine the relationships between the percentage of disadvantaged students in each state and that state's test scores.

In its analysis, Standard & Poors compared each state to where it should be expected to score, given the percentage of disadvantaged students in its population. Kansas was one of the states identified as outperforming in both 4th grade and 8th grade math, even after adjusting for the percentage of disadvantaged students in the various states. These results are summarized in ***Figure OV-14***.

Figure OV - 14 NAEP Performance Standard: Proficient or Better 2005 and 2003 Risk-adjusted Analysis				
	Reading		*Math*	
	Grade 4	*Grade 8*	*Grade 4*	*Grade 8*
Outperformers *Performing consistently above statistical expectations*	***Kentucky**** ***Massachusetts**** ***New York****	***Kentucky**** ***Massachusetts**** ***New York****	*Florida* ***Kansas*** ***Minnesota*** *North Carolina* ***South Carolina*** *Texas**	***Kansas*** *Massachusetts** ***Minnesota*** *Montana* *New York* *Oregon* ***South Carolina****
Underperformers *Performing consistently below statistical expectations*	***Alaska*** ***California**** ***Hawaii*** ***Nevada*** ***Wash (D.C.)****	***Alaska*** ***California**** ***Hawaii*** ***Nevada*** ***Wash (D.C.)****	***Alabama*** ***Alaska*** ***Hawaii*** ***Nevada*** ***Rhode Island*** ***Wash (D.C.)****	***Alabama*** ***Alaska*** ***Hawaii*** ***Nevada*** *New Hampshire* ***Rhode Island*** ***Wash (D.C.)****

Note: States that perform consistently in the same subject areas across grade levels are highlighted in bold.
Note: States marked with an * have exclusion rates of students with disabilities or limited English proficiency of 5% or greater. Testing exclusions may have an impact on state proficiency rates, as these excluded students can generally be expected to achieve at lower performance levels than other students.

Source: "Leveling the Playing Field 2005: Identifying Outperforming and Underperforming States on the NAEP in Demographic Context." Standard and Poors 2005

QUESTION 1: What Are the Estimated Costs for
K-12 Public Education in Kansas, and How Do Those Estimates
Compare with Current State Funding Levels?

ANSWER IN BRIEF: The cost studies we conducted were designed to identify the estimated costs for K-12 public education in the following areas:

- base-level costs for **regular education** using two different approaches: an input-based approach and an outcomes-based approach
- the **enrollment weights** associated with small and large districts
- the additional costs (and weights) for **special needs students** (at-risk, bilingual, and Special Education students)
- two of the other costs funded as part of State funding formula (Vocational Education and transportation)
- regional variations in costs (primarily because of differences in teacher salaries across the State)

Figure 1-1 on the next page presents the results of our work in each area compared with the State's current school finance formula. The work we did was based on historical expenditures through either 2003-04 or 2004-05, depending on the availability of the information at the time we were doing our analyses. The figure shows our estimates inflated to both the current funding year (2005-06) and the next funding year (2006-07).

Our estimates were derived using both an input-based approach, an outcomes-based approach, and other reviews and analyses performed by Legislative Post Audit staff. Those results are summarized very briefly below. Sections 1.1 through 1.6, which follow this Answer in Brief, provide a more detailed discussion and rationale for each cost estimate. Section 1.7 shows the results of our cost studies compared with current State and local funding levels.

- **Estimated base-level costs for regular education: input-based approach.** We developed this estimate using a modified resource-oriented approach, where we built prototype districts of various sizes, then estimated the resources needed to provide what's mandated by statute or necessary to run a district operating at an above-average level of efficiency. Under this approach, the estimated base-level costs per student using three different class-size models are <u>higher than</u> the current Base State Aid Per Pupil in both years. (Section 1.1)

- **Estimated base-level costs for regular education: outcomes-based approach.** We hired consultants to perform the sophisticated statistical techniques involved in a cost function analysis that would estimate the cost of meeting the performance outcome standards adopted by the State Board of Education. Under this approach, the estimated base-level cost per student is <u>less than</u> the current Base State Aid Per Pupil for 2005-06. In part, that's because the standards are relatively low for that year. For 2006-07, the estimated base-level cost per student for regular education under the outcomes-based approach is <u>higher than</u> the current Base State Aid Per Pupil. That's partly because of inflation, but also because the standards are higher in 2006-07. Those standards will continue to increase in future years. (Section 1.2)

- **Low-enrollment and correlation (high-enrollment) weights.** These enrollment weights are a function of the base-level cost estimates produced by the input-based and outcomes-based approaches. Under all cost study approaches, enrollment weights generally were <u>lower than</u> under the current weights. (Sections 1.1 and 1.2)

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Figure 1-1 Comparing Cost Study Results to the Current State Funding Formula 2005-06 and 2006-07					
	Current Funding Formula	**Input-Based Approach (Using 3 Class-Size Models)**			**Outcomes-Based Approach**
		Average 25 students/class	**Average 18/23 students/class**	**Average 20 students/class**	
Base-level costs per FTE student	05-06 = $4,257 06-07 = $4,257	05-06 = $4,375 06-07 = $4,519	05-06 = $4,748 06-07 = $4,904	05-06 = $4,943 06-07 = $5,105	05-06 = $4,167 06-07 = $4,659
Low-enrollment weight (to 3 decimals)	range: 1.014–0.021	range: 1.122–0.000	range: 0.956–0.000	range: 0.879–0.000	range: 0.773–0.008
Correlation (high-enrollment) weight (to 3 decimals)	0.021 for districts ≥ 1,662	range: 0.000–0.028 for districts ≥2,000	range: 0.000–0.029 for districts ≥2,000	range: 0.000–0.024 for districts ≥2,000	0.008 for districts >1,700
At-Risk (poverty) weight (per free-lunch student)	0.193	0.484			
Additional Urban-Poverty weight (per free-lunch student)	---	0.726			
Bilingual weight (two different bases)	0.395 per <u>FTE</u> bilingual student	0.100 per <u>headcount</u> bilingual student			
Additional cost per FTE Special Education student	05-06 = $10,736 06-07 = $12,185	05-06 = $14,232 06-07 = $15,159			
Additional cost per FTE Vocational Education student	05-06 = $2,129 06-07 = $2,129	05-06 = $1,375 06-07 = $1,420			
Additional cost per student transported >2.5 miles	05-06 = $594 06-07 = $613	05-06 = $491 06-07 = $507			
Regional cost adjustment (applied to teacher salaries)	---	range: -2% to +5% of costs			
Given above cost estimates, additional amount needed to provide "foundation-level" funding compared with current funding levels *(in millions)*	---	06-07 = $316.2	06-07 = $519.5	06-07 = $623.7	06-07 = $399.3
"Hold-harmless" provision so no district would receive less than under the current funding formula *(in millions)*	---	06-07 = $35.1	06-07 = $ 7.0	06-07 = $ 0.7	06-07 = $9.4
Source: LPA analysis of school district and Department of Education data.					

- **Additional costs for serving at-risk students.** At-risk and urban-poverty weights were developed as part of the consultants' cost function analysis. (We apply them to both cost study approaches because they measure what it would take for students in poverty to achieve the same level of performance as other students achieve.) The *at-risk weight* is <u>higher than</u> the current weight. The *urban-poverty weight* isn't in the current school finance formula. It's an estimate of the significantly higher costs incurred by high-poverty, inner-city school districts. It applies only to Kansas City, Kansas City-Turner, Topeka, and Wichita. (Section 1.2)

- **Additional costs for serving bilingual students.**   The bilingual weight also was developed as part of the cost function analysis, and was applied to both cost study approaches for the same reasons cited above. This weight isn't comparable to the bilingual weight under the current formula. The current formula uses student contact hours with a "bilingual-endorsed" teacher only, which significantly understates the number of bilingual students in a district. Because of the strong correlation between free-lunch and bilingual students, it's possible that some of the additional costs for serving bilingual students were picked up by the at-risk weight. The data available regarding the number of bilingual students also may be incomplete.   (Section 1.2)

- **Additional costs for serving Special Education students.** We developed this cost estimate based on a detailed review of 19 sample districts and the eight cooperatives or interlocals that served them. It was based largely on districts' actual expenditures for Special Education that were above and beyond the cost of regular education, and were not covered by federal funding. Our estimated cost is <u>higher than</u> the current funding levels per FTE Special Education student in both years. Based on our analyses, we concluded that having students in Special Education doesn't reduce districts' regular education costs by nearly as much as the current formula reduces them (the current formula assumes a 1:1 reduction in regular education costs for each FTE student in Special Education). (Section 1.3)

- **Additional costs for serving Vocational Education students.** We developed this cost estimate based on a detailed review of 21 sample districts that offer approved Vocational Education programs. Vocational Education classes are part of a district's regular education curriculum. Our estimate was based largely on districts' actual expenditures for Vocational Education that were above and beyond the cost of other regular education classes. Our estimated cost is <u>less than</u> the current funding levels per FTE Vocational Education student in both years.   (Section 1.4)

- **Additional costs for transporting students 2.5 miles or more.** We developed this cost estimate based on our review and analysis of the current transportation funding formula. Our estimated cost is <u>less than</u> the funding levels would be under the current formula. That's primarily because the current formula over-allocates total transportation costs to students who live 2.5 miles or more from school—the ones the State is helping to pay for. (Section 1.5)

- **Regional variations in teacher salaries.** We used sophisticated statistical techniques to establish the costs of a comparable teacher in each district, controlling for such factors as teacher education and experience, community cost of living, school working conditions, and district efficiency. Because teacher salaries and benefits make up half of districts' costs, we applied our results to only 50% of each district's costs. Districts with the largest increases are high-poverty urban districts and districts in the Johnson County suburbs. There's no regional cost adjustment in the current formula; the Legislature added a cost-of-living provision in 2005, but the Kansas Supreme Court stayed that provision. (Section 1.6)

- **Results of our cost studies compared with State and local funding levels.** Given the estimates developed as part of the cost studies, the additional amount needed to provide a foundation-level of funding for 2006-07 would be at least $316 million under the input-based approach, and would be

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$399 million under the outcomes-based approach. Under any of the cost study approaches, the additional foundation-level funding could come from the State, from an increase in the mandatory 20-mill property tax levy, or from a combination of the two.

If any of these estimates are adopted, the State's supplemental equalization aid and its contribution to KPERS on behalf of school districts also could increase significantly. (Section 1.7)

1.1 ESTIMATING BASE-LEVEL COSTS FOR REGULAR EDUCATION USING AN <u>INPUT-BASED</u> APPROACH

Conducting a cost study using an input-based approach involves identifying the type and number of resources needed to provide a certain level of services, then "pricing" those resources to determine their estimated cost. The study we conducted using the input-based approach was required by law to identify the following for <u>regular</u> K-12 education in Kansas:

● the estimated costs of providing the curricula, programs, and services mandated by State statute or specified in high school graduation requirements and State scholarship and college admission requirements. These could be considered the costs related to a basic education; they do <u>not</u> take student performance outcomes into account.

● an estimate of the reasonable costs for operating schools and school districts, including costs for instruction, administration, support staff, supplies, equipment, and building operations and maintenance.

The reader should be aware there are likely to be some district expenditures unrelated to the cost of a basic education that cannot be separately identified in the data districts report to the Department of Education. Also, previous audit work we've done has shown that some districts' <u>internal</u> accounting records don't treat expenditures uniformly. In this cost study, we took steps to try to minimize the impact of these factors on our cost estimates.

BACKGROUND: MANDATED REQUIREMENTS FOR REGULAR EDUCATION

The major requirements we identified are summarized in ***Figure 1.1-1***. Most mandated requirements relate to the educational curricula school districts are required to provide, either at the elementary or high school level.

Figure 1.1-1 **Summary of Statutory and Other Mandates**, **Attendance and Curriculum Requirements**		
	Minimum Requirement	**Mandated in...**
Attendance Requirements School Days per Year	K - 11 186 days per year Grade 12 181 days per year	K.S.A. 72-1106
School Hours per Year	Kindergarten 465 hours per year (2.5/day) Grade 1-11 1,116 hours per year (6/day) Grade 12 1,086 hours per year (6/day)	K.S.A. 72-1106

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Elementary Curriculum Requirements	Reading
	Writing
	Math (including arithmetic)
	Geography
	Spelling
	English (grammar and composition)
	History (U.S., Kansas)
	Civil Government (and Citizenship)
	Health and Hygiene
	Such other subjects as the State Board of Education may determine:
	   Science
	   Language Arts
	   Computer Literacy
	   Fine Arts
	   Physical Education (incl. health & human sexuality)
		K.S.A. 72-1101
		
		Board of Education Quality Performance Accreditation criteria K.A.R. 91-31-32(c)(9)

High School Curriculum Requirements	21 units of credit are required for graduation. High schools must offer and teach 30 units of instruction. 4 units English 4 units Math 3 units Science 3 units History / Government 2 units Foreign Language 1 unit Computer Technology 1 unit Physical Education 1 unit Fine Arts Electives to fill out required hours/units	K.A.R. 91-31-35(b) K.S.A. 72-8212 K.A.R. 91-31-35(a) K.S.A. 72-116, 76-717, 72-6810, 72-1103, 72-1117(a)
Source: Kansas Statutes, Kansas Administrative Regulations, Quality Performance Accreditation criteria.		

Two other statutory requirements related to basic education had to do with student health exams and assessment tests.

- *health exams* - State law requires districts to periodically perform vision, hearing, and dental screenings for students.
- *student assessments* - K.S.A. 72-6439 requires assessment tests to be administered to three grade levels in the core academic areas of mathematics, science, reading, writing, and social studies. Beginning with the 2005-06 school year, the State's Quality Performance Accreditation standards required additional grades to be tested each year. Because our charge was to look only at statutory requirements, we did not consider costs that may be related to testing additional grades.

In addition to these requirements, we identified numerous other requirements in law, such as those relating to providing Special Education, transportation, and food service. These areas are addressed in other parts of this cost study, and are summarized in **Appendix 6.**

INPUT-BASED APPROACH: METHODOLOGY

The methodology we followed in estimating the cost of delivering the curricula, related programs, and services mandated by State statute, as well as reasonable costs for operating schools and school districts, is summarized below. More detail is presented in **Appendix 1.1**.

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1. **Creating and configuring prototype districts for the input-based approach.** We chose eight prototype enrollment sizes: 100, 200, 300, 400, 600, 1,100, 2,000, and 15,000. Because per-student costs change most rapidly at the smaller enrollment levels, we chose more prototypes with smaller enrollments. We analyzed information from 94 Kansas school districts with actual enrollments near those eight prototype sizes to determine the number of schools, grade spans, and students in each grade, and modeled our eight prototype districts based on the most common configurations in those comparison districts. The 94 comparison districts are listed in **Appendix 7.**

2. **Determining the <u>types of staff</u> to allocate to our eight prototype school districts.** This was based on our reviews of staffing standards set by independent bodies, the types of positions our comparison districts actually had, and a survey we conducted of officials in 80 school districts. Because the focus of the input-based approach was on districts' core educational missions, we excluded positions that related to students' health or social welfare or that otherwise did not appear to be essential or directly related to educating students and running the district. To determine whether we needed to provide special staffing to deal with statutory requirements for health assessments we contacted Department of Education officials who told us that many districts contract for those services, use teachers to provide them (as allowed by law), or borrow resources such as audiologists from Special Education programs. We determined that those costs could be captured in our allocation of non-salary expenditures as described in item #6. (The costs related to special needs programs, Vocational Education, transportation, and food service are covered under other parts of the cost study.)

3. **Determining the <u>number of regular education teaching staff</u> to allocate to our eight prototype districts.** Teacher costs represent about half of districts' total expenditures, and it takes more teachers to achieve smaller class sizes, so we knew that different decisions about average class sizes for our prototype districts would result in significantly different per-student costs. Staffing standards, allocation plans, other state studies, and educational literature we reviewed suggested maximum class sizes ranging from 15-35. Some suggested the same maximum class sizes for all grades, and some suggested smaller class sizes in the earlier grades.

   Because there's no required or agreed-upon class-size standard, and to help demonstrate the cost impact of using different average class sizes, <u>we selected 3 average class-size models to use in our input-based approach</u>:
   - an average class size of 20 students
   - an average class size of 25 students
   - an average class size of 18 students in grades K-3, and 23 students in grades 4 and above

   We applied the average class size for each model <u>uniformly</u> to all prototype districts except the 100- and 200-enrollment sizes. For those two prototypes, we adjusted the numbers of teachers at both the elementary and secondary levels to account for their very small numbers of students, and to provide the minimum number of teachers needed for the diversity of courses required by State statute. (This information is shown in **Appendix 8**.)

   Figure 1.1-2 shows how the number of regular education teachers we allocated to our prototype districts varies under each class size model, and compares it to the actual median number of teachers for the 94 similarly sized comparison districts we used in the cost study. All three class size models allocate fewer teachers than districts currently have, likely because their comparison districts' average class sizes were smaller than the model sizes we used. The 2,000- and 15,000-enrollment prototype districts are being allocated about the same number of regular education teachers under the first model as their comparison districts actually had. That's because those comparison districts likely had average class sizes of about 20 students per class.

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Figure 1.1-2 **Number of Regular Education Teachers Allocated Under the** **3 Different Class-Size Models Used in the Input-Based Approach**				
	2004-2005 **Actual (a)**	**Average Class-Size Models**		
		20 Students/ **Class**	**25 Students/** **Class**	**18 Students/Class** **in K-3; 23 in 4-12**
Prototype 100 **# Teachers** Pupil-Teacher Ratio (b)	**13.6** 7.4	**10** 10	**10** 10	**10** 10
Prototype 200 **# Teachers** Pupil-Teacher Ratio	**18.6** 10.7	**14.5** 13.8	**14.5** 13.8	**14.5** 13.8
Prototype 300 **# Teachers** Pupil-Teacher Ratio	**24.1** 12.4	**17.5** 17.2	**14.5** 20.7	**16.2** 18.5
Prototype 400 **# Teachers** Pupil-Teacher Ratio	**31.8** 12.6	**22.9** 17.5	**18.6** 21.5	**21.2** 18.9
Prototype 600 **# Teachers** Pupil-Teacher Ratio	**44.7** 13.4	**34.1** 17.6	**27.4** 21.9	**31.5** 19.1
Prototype 1,100 **# Teachers** Pupil-Teacher Ratio	**77.4** 14.2	**62.3** 17.7	**49.9** 22.0	**58.1** 18.9
Prototype 2,000 **# Teachers** Pupil-Teacher Ratio	**118.6** 16.9	**113.5** 17.6	**90.8** 22.0	**105.7** 18.9
Prototype 15,000 **# Teachers** Pupil-Teacher Ratio	**879.1** 17.1	**849.3** 17.7	**679.4** 22.1	**796.2** 18.8

(a) The number of teachers shown is the median for each prototype district's group of comparison districts.
(b) Pupil-teacher ratio is a straight calculation dividing enrollment by number of teachers. Class size is a similar calculation, but factors in the number of hours that teachers actually teach (excluding at least 40 minutes of planning time per day).

Source: LPA analysis of Department of Education data.

4. **Determining a reasonable <u>number of other staff positions</u> to allocate to our eight prototype districts.** Generally, we used accreditation standards for four positions: principal, assistant principal, library specialist, and counselor. For most other staff positions: within each prototype size we arrayed staffing levels for the comparison districts from high to low, and in each category selected the staffing level at the 33rd percentile. (The 33rd percentile means that 1/3rd of the comparison districts had that many of those staff positions or fewer, and 2/3rd had more.) Using the 33rd percentile rather than the 50th percentile (median) allowed us to select resource levels from districts that were operating at an <u>above-average</u> level of efficiency. (***Figure 1.1-3*** shows the relationship between the median and the 33rd percentile; **Appendix 9** shows the staff resources we allocated to our prototype districts for all

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three class-model sizes.) We excluded positions for Operations and Maintenance staff because some districts hire their own staff, and some contract out for these positions. Instead, we used the 33rd percentile of the comparison districts' five-year average per student total spending (both salary and non-salary) for Operations and Maintenance.

Figure 1.1-3
How Spending at the 33rd Percentile
Differs From Median Spending
Levels

Median spending is the level at which exactly half the school districts spend more and half spend less.   If costs are assigned at the median, it simply redistributes current costs among the districts. The 33rd percentile is the level at which 2/3 of the districts spend more and 1/3 spend less. Allowing spending at this level requires 2/3 of the districts to become more efficient. The difference between the median and the 33rd percentile can be large or small depending on how much variation exists in the numbers being arrayed.

Source: Developed by Legislative Post Audit staff

5. **Determining <u>average salary costs for the staff positions</u> we allocated to our eight prototype districts.** We used Statewide average salary information for teachers or other staff positions when it was available (excluding any supplemental pay for duties like coaching); average salaries being paid by districts in each prototype size range for superintendent, assistant superintendent, principal and assistant principal positions; and average salaries for various other positions that we obtained through a survey of about 90 districts. **Appendix 10** shows the salary figures we used for each position. We applied a uniform benefit rate based on a Statewide average to all positions (excluding the State-funded KPERS contribution).

6. **Determining a level of <u>non-salary resources</u> to allocate to our eight prototype districts.** For our 94 comparison districts, we used a five-year inflation adjusted average of their actual non-salary expenditures per student that were most likely to be associated with their non-salary regular educational or operational activities. (A discussion of the expenditure categories we used is shown in **Appendix 1.1**.)   Within each prototype size, we arrayed non-salary expenditures per-student for the comparison districts from high to low, and in each category selected the expenditure level at the 33rd percentile. This step allowed us to select expenditures from districts that were operating at an <u>above-average</u> level of efficiency. It also lessened the impact of some of the "extracurricular" or other "non-basic" expenditures that we would have excluded if we had been able to separately and uniformly

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identify them for all districts. (**Appendix 10** compares these non-salary expenditures for each prototype district and class-model size at the median level and 33rd percentile level.)

7. **Identifying total costs per student for regular education for each class-size model.** Because some salary information we gathered was for the 2004-05 school year and some historical spending levels we analyzed were from the 2003-04 school year, we brought all costs to a 2004-05 basis, and ran the input-based cost model using the 3 different class-size scenarios. Doing so allowed us to identify total cost per student for delivering the curricula, programs, and services mandated by State statute, plus reasonable and necessary costs for operating schools and school districts. Using the cost estimates for our eight prototype districts, we created a new "cost curve" that would allow us to identify estimated costs for each school district.

8. **Identifying enrollment weights for regular education for each class-size model.** Using the information on total costs per student for each prototype, we also were able to calculate a low-enrollment weight formula, as well as a correlation weighting formula.

COST STUDY: RESULTS FOR THE INPUT-BASED COST MODEL

The results of the input-based approach are summarized in the following sections. **Appendix 16** presents these results by district.

1. ESTIMATED BASE-LEVEL COSTS FOR REGULAR EDUCATION

Depending on the class-size model used, we estimated the base-level cost of providing what's mandated by State statute would range from $4,375 to $4,943 per student for 2005-06. That compares with the current Base State Aid Per Pupil of $4,257. *Figure 1.1-4* shows these amounts for each class-size model. As the figure shows, the average class-size model of 25 students would have a significantly lower base-level cost than the two other models.

	Base-Level Cost Per Student INPUT-BASED ESTIMATE		**(2005-06) Base State Aid Per Pupil CURRENT FORMULA**	**Difference Per Student**
Class-Size Models	Original LPA Estimate *(in 2004-05 dollars)*	Adjusted by LPA for Inflation *(in 2005-06 dollars)*		
20	$4,763	$4,943	$4,257	$686
18/23	$4,575	$4,748	$4,257	$491
25	$4,216	$4,375	$4,257	$118

Figure 1.1-4
Comparison of Base Cost Per Student
INPUT-BASED ESTIMATES vs. CURRENT FUNDING FORMULA

Source: LPA input-based analysis.

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We arrived at this estimate by plotting each prototype district's estimated costs for providing what's mandated by State statute on a cost curve. The base-level cost is the lowest point on that curve. For all three class-size models, this low point occurred at the 2,000 enrollment level. ***Figure 1.1-5*** shows the cost curves for our three class-size models, compared with the equivalent costs using the current funding formula. **Appendix 11** shows the actual dollar amounts for this figure.

Figure 1.1-5
Comparing Three Input-Based Class-Size Models to Equivalent Costs Using Current Funding Formula

Source: Input-based approach, and current State funding formula.

2. ESTIMATED ENROLLMENT WEIGHTS

The enrollment weights estimated in the input model generally are lower than those in the current formula, especially in the smaller districts. Education research has shown that the size of a district can significantly affect the cost of educating students. Specifically, smaller districts tend to cost more because they tend to have smaller class sizes (and therefore relatively more teachers), and have fewer students over whom they can spread their fixed administrative costs.

Using the cost curve shown above, we calculated the amount <u>above</u> the base-level that it would cost each district to educate its students—also known as enrollment weighting. Those weights vary for each district depending on its enrollment level, and are different under each class-size model we used. ***Figure I.1-6*** shows the low-enrollment and high-enrollment (also called "correlation") weights using an average class size of 20 students, and compares them to the current funding formula.

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Figure 1.1-6
Comparison of Enrollment Weights
Input-Based Estimates (Class Size 20) vs. Current Funding Formula

As the figure shows, the low-enrollment weights estimated using the input-based approach bottom out at an enrollment level of about 2,000, and are consistently lower than the weights in the current formula. For example, districts with 100 or fewer students would receive an additional weighting of 0.878—meaning it would cost them about 88% more than the base-level cost to deliver what's mandated by State statute for regular education. This is significantly less that the current weighting of 1.014 in the school finance formula.

For districts with an enrollment level above 2,000, the input-based approach has a <u>graduated</u> correlation weighting that goes from 0 at the 2,000 enrollment level to about 2% at the 15,000 enrollment level, at which point it levels off. The current funding formula applies a <u>constant</u> correlation factor of about 2%, starting at an enrollment of 1,662.

3. IMPACT OF VARIOUS ASSUMPTIONS ON ALLOCATED POSITIONS AND COSTS

For the cost categories we used, the estimated <u>costs</u> for our eight prototype districts of delivering what's mandated by State statute were anywhere from about $300 per student to $2,100 per student less than our 94 comparison districts' estimated <u>expenditures</u> for 2004-05. (This information is shown on **Appendix 10.**) Those amounts

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per student also vary depending on the class-size model used. Some of the impacts of the assumptions and methodology decisions we made– which resulted in these lower costs– are as follows:

- We allocated fewer instructional staff. Using different average class-size models significantly affected the number of instructional staff positions we allocated to deliver what's mandated by statute, versus the number the comparison districts actually had. For example, for our prototype district with 15,000 students, assuming an average class size of 20 students resulted in an allocation of about 6% fewer instructional staff than the comparison districts actually had, while a class size of 25 students resulted in an allocation of about 24% fewer instructional staff.

- We allocated fewer non-instructional positions. For example, under both the 20 and the 25 class-size models for the 15,000 prototype district, we allocated about 21% fewer non-instructional positions than the comparison districts had. That's partly because we allocated most of these positions at the 33rd percentile.

- We allocated non-salary expenditures at the 33rd percentile. An example of the results: the non-salary expenditures we allocated were between 2% and 12% lower than the median level of historical expenditures. The average was about 9% across all prototypes, regardless of class size.

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1.2: ESTIMATING BASE-LEVEL COSTS FOR REGULAR EDUCATION USING AN <u>OUTCOMES-BASED</u> APPROACH

This outcomes-based approach was designed to identify the estimated costs of meeting the performance outcomes standards adopted by the State Board of Education. For districts that are not meeting these outcomes, this approach will identify a level of spending that should give them the opportunity to achieve those outcomes, provided they spend their money effectively. For districts that are exceeding outcomes, the approach will identify a level of spending that would be sufficient to allow them to meet outcomes.

BACKGROUND: PERFORMANCE OUTCOMES ADOPTED BY THE STATE BOARD OF EDUCATION

Development of an accountability-based accreditation system for schools in Kansas dates back to 1988. The first schools were accredited under the Quality Performance Accreditation (QPA) system in 1995. Curriculum standards, Statewide assessments, and performance levels developed by the State Board of Education have been incorporated into QPA since 1996.

In 2001, the federal government reauthorized the Elementary and Secondary Education Act more commonly known as the "No Child Left Behind" (NCLB). NCLB requires coordination of the existing State accreditation system with the new federal standards. Among the most prominent of those standards is the requirement that all students reach proficiency on Statewide assessments in math and reading by the 2013-14 school year. In December 2002, the State Board of Education approved revised standards for QPA to meet the requirements of NCLB. These new standards went into effect July 1, 2005. The revised QPA system includes the following performance standards:

- **Graduation Rate** – 75% in all high schools or improvement over the previous year

- **Attendance Rate** – 90% in all elementary and middle schools

- **Participation Rate on Statewide Assessments** – 95% for total student population and for each student subgroup (i.e., Special Education, bilingual)

- **Statewide Assessments** – This standard measures the percent of all students who reach the "proficiency" level on the Statewide reading and math tests. The standards increase each year. In the 2013-14 school year, the standard is to have 100% of all students reach proficiency. *Figure 1.2-1* and *Figure 1.2-2* show the standards for math in reading from 2001-02 to 2013-14.

  A Statewide assessment for writing will be included starting in 2007 and assessments in history/government and science will be included in 2008. The Board will set performance targets for these exams. Because they aren't covered by NCLB, the State Board of Education has indicated performance targets won't go all the way to 100%.

Figure 1.2-1
State Performance Outcome Standards: MATH
2001-02 to 2013-14 School Years

Source: Department of Education, Quality Performance Accreditation (QPA) Manual

Figure 1.2-2
State Performance Outcome Standards: READING
2001-02 to 2013-14 School Years

Source: Department of Education, Quality Performance Accreditation (QPA) Manual
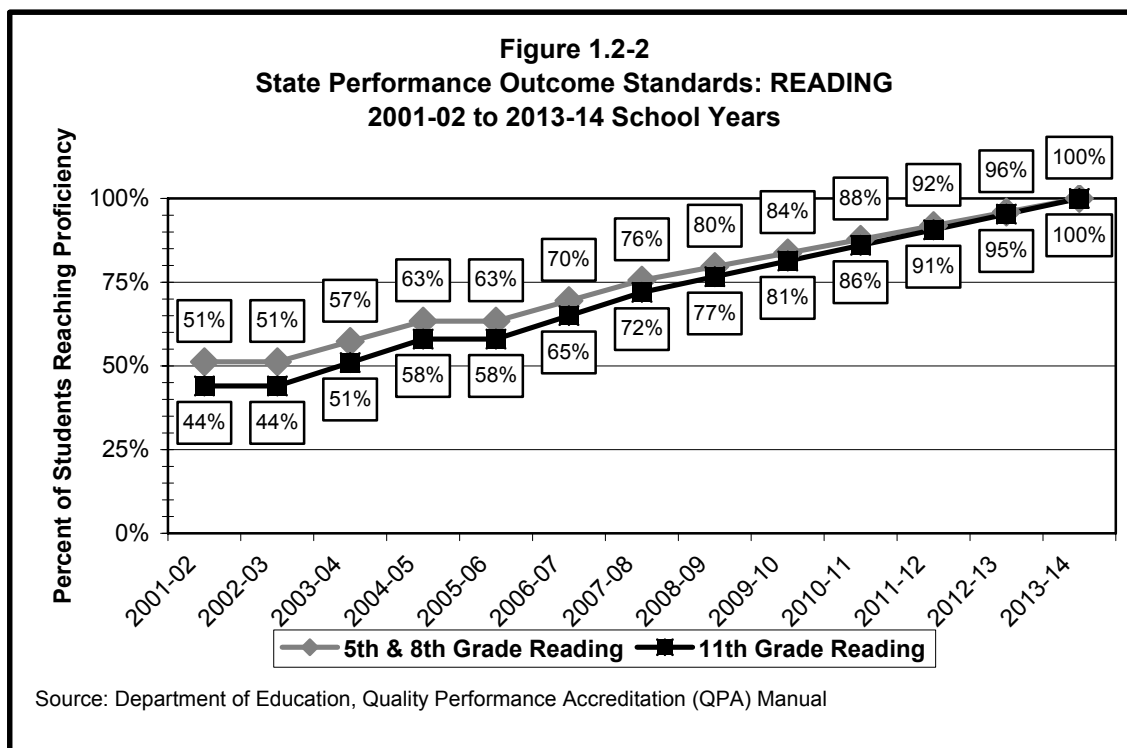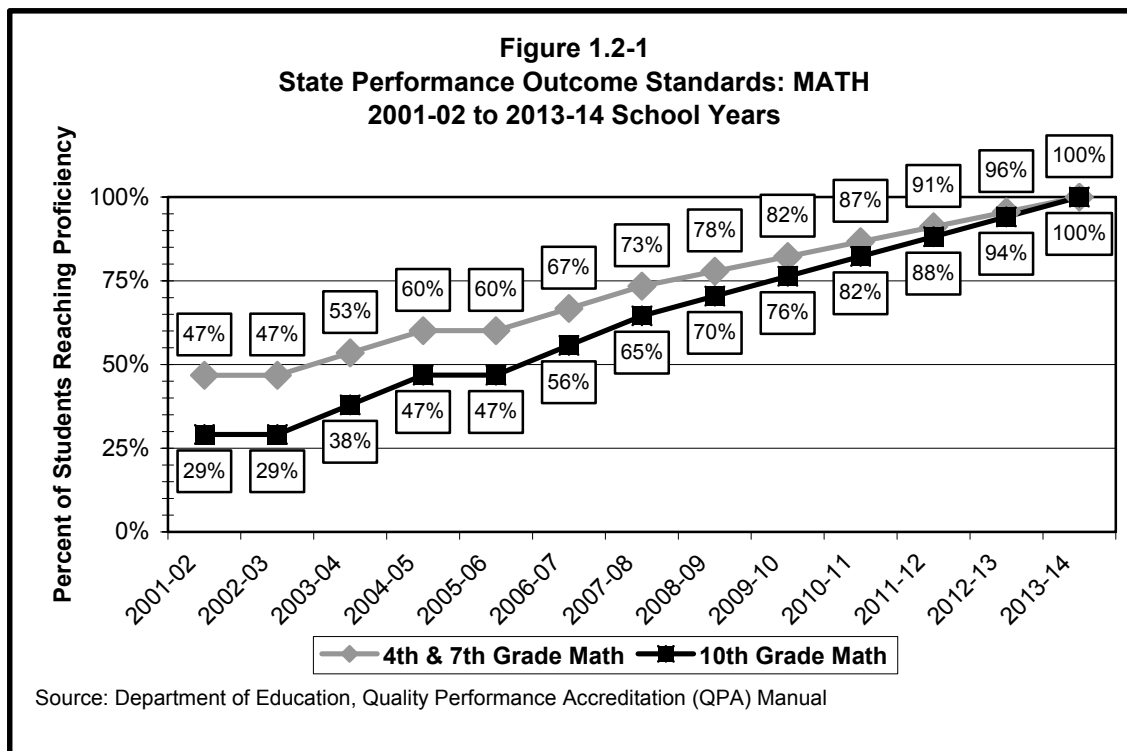
BACKGROUND: SELECTING AN OUTCOMES-BASED APPROACH

To find out how education cost studies estimate the cost of achieving educational outcomes, we reviewed more than 30 studies examining the cost of education in a number of states. Out of this literature, we found four basic approaches used in education research to estimate education costs:

- **Professional Judgment** – Teams of education professionals and other interested parties are convened to identify the inputs (staff, supplies, and equipment) necessary to provide students the opportunity to achieve the desired outcomes. The researchers then determine the cost of those inputs to estimate the cost of providing this type of education.

- **Evidence-Based** – Education benchmarks (such as prescribed student-teacher ratios) are used to identify the inputs necessary to provide students the opportunity to achieve the desired outcomes. As with "professional judgment," the researchers then determine the cost of those inputs to estimate the cost of providing this type of education.

- **Successful Schools** – Researchers identify a set of schools or school districts that already meet a set of outcome standards. These districts' spending is used to estimate what it would cost other districts to achieve the desired outcomes.

- **Cost Function Analysis** – Researchers use statistical tests to understand the relationships between districts' historical costs and a variety of factors, such as district size, salary costs, the number of students with special needs, district efficiency, and student performance. The relationships are incorporated into a model that is used to estimate what it would cost each district to achieve the desired outcomes.

To better understand their relative strengths and weaknesses, we reviewed critiques of the four approaches, and consulted with a number of representatives of Kansas school districts, academic researchers, and staff from the National Conference of State Legislators (NCSL).

Based on our background research, we selected the cost function approach because we felt it was the best method for estimating districts' costs to meet the State's performance standards. ***Figure 1.2-3*** summarizes the key advantages and disadvantages of using the cost function approach.

Among others, Thomas Downes, a Tufts University economist who studies education finance, has compared the advantages and disadvantages of the four cost study approaches. In a 2004 paper on cost studies, Downes concluded that, despite its drawbacks, "the cost function approach is the most likely to give accurate estimates of the within-state variation in the spending needed to attain the state's chosen standard, if the data are available and of a high quality."

Figure 1.2-3
Summary of the Significant Advantages and Disadvantage of
Using the Cost Function Approach To Estimate Education Costs

Advantages	Disadvantages
• The approach is data-driven, using historical expenditures to provide reasonable estimates of what it should cost to meet the outcome measures adopted by the State Board of Education.	• The approach requires complex statistical techniques, which can make it more difficult to understand the process than with the other approaches.
• It accounts for the increased costs of educating disadvantaged and special-needs students in a district.	• Because the cost function analysis relies entirely on historical data, the available data must be complete and of high-quality.
• The approach takes into account differences in districts' input costs—primarily differences in teacher salaries.	• The cost function analysis estimates how much it should cost to meet performance standards, but provides no information on what to spend money on.
• The approach attempts to identify inefficient spending and exclude it from the estimate of what it should cost to meet the performance standards.	• Although the approach attempts to exclude inefficient spending from its cost estimates, the fact that efficiency can't be measured directly makes this difficult. As a result, indirect measures of efficiency ("efficiency-related" variables) are selected based on theory and previous research, but there is no consensus on which measures are most closely related to efficiency.

BACKGROUND: SELECTING CONSULTANTS

A cost function analysis requires the use of very sophisticated statistical techniques and an extensive knowledge of the factors that affect educational costs. Because we lacked that expertise in-house, we contracted with Drs. William Duncombe and John Yinger from the Maxwell School's Center for Public Research at Syracuse University.

These consultants helped pioneer the use of the cost function analysis in school finance research, and are among a handful of researchers nationwide that use this approach. They were selected based on our review of the reports they've published, their availability, and their familiarity with school finance in Kansas—Dr. Duncombe published an evaluation of the State's school funding system in 1998 (updated in 2004).

OUTCOMES-BASED APPROACH: METHODOLOGY

As we noted earlier, under the cost function approach researchers use statistical tests to understand the relationships between certain factors and districts' historical spending per student. Here are the factors included in this type of analysis:

- district size
- student characteristics (for example, student poverty)
- teacher salaries
- student performance
- district efficiency

Several steps are involved in using the cost function approach to estimate the cost of meeting performance outcome standards. We've briefly summarized the steps below, but discuss them in detail in **Appendix 1.2**. For a technical discussion of the statistical techniques used in the cost function analysis, see **Appendix 17**, pages C-44 to C-52.

1. **Identifying, collecting, and preparing the data for the statistical analysis.** We collected and prepared five years of data (1999-00 to 2003-04) that were available from the Department of Education on all Kansas school districts. The data we collected included district expenditures, enrollments, student characteristics, teacher salaries, student performance, and indirect measures of district efficiency.

2. **Analyzing the data to build a cost model.** The consultants used sophisticated statistical regression techniques to analyze the data and examine the relationships between the five factors listed earlier and historical spending. Essentially, the cost function approach uses statistics to isolate each factor and see how it affects costs. For example, all other things being equal, how much of a spending increase is associated with an increase in the percent of students in poverty? All the relationships are compiled in a mathematical equation called a "cost model."

3. **Using the cost model to estimate the base-level cost of meeting performance outcome standards, and developing student weights for enrollment, poverty, and bilingual students.** To estimate the base-level cost per student, the consultants used the cost model to calculate the cost of meeting the State outcome standards in a hypothetical district that is optimally-sized, pays average teacher salaries, has no students with special needs, and operates with above-average efficiency. Next, the consultants used the cost model to estimate how much more than the base-level it would cost to educate students in smaller districts, students who are in poverty, and bilingual students. These differences in costs were used to develop a set of student weights.

   Because the original spending data used in building the cost model included federal sources of funding, the estimated base-level costs and student weights include costs that would be paid for with federal funds. To put these figures on a comparable basis with the input-based approach, and to better reflect the costs the State might fund, we removed federal funding from the base-level costs and student weights. We had to assume that the relationship of State and federal funding would stay relatively constant.

   Finally, we didn't try to compute the estimated cost of meeting the "safe harbor" provisions in the Board of Education's QPA standards, because that would have required us to produce a different base-level cost for some districts, instead of a single base-level cost that could be applied Statewide. (Under the safe harbor provision of the QPA standards, districts that don't meet the performance outcomes standards outright can still make adequate yearly progress if they make enough improvement from the previous year.)

Throughout the process, we maintained regular contact with the lead consultant and held several face-to-face meetings. During each step of the process we reviewed the methods and assumptions that were used in the analysis and made key decisions.

COST STUDY: RESULTS OF THE OUTCOMES-BASED COST MODEL

The cost function analysis can be used to estimate the cost of meeting performance outcome standards in different districts, taking into account a variety of factors including the size of the district and the special needs of some of its students. The results of the cost function analysis are as follows (see **Appendix 16** for results by district):

1. <u>ESTIMATED BASE-LEVEL COST OF MEETING OUTCOMES</u>

The estimated <u>base-level cost</u> of meeting the 2005-06 performance outcome standards set by the Board of Education is $4,167 per student. That amount is $90 per student less than the current Base State Aid Per Pupil of $4,257. The consultants' estimate of the base-level cost of meeting the standards was $4,024 per student. In order to use that estimate as a basis for what the State might fund, however, we made several adjustments:

- **Remove federal sources of funding.** The cost model was built using historical spending data that included federal sources of funding because those expenditures likely contributed to student outcomes. As a result, however, the consultants' estimate of base-level costs included costs that would be paid for with those federal funds. We reduced the estimated base-level costs to $3,899 per student, which better reflects the costs the State might fund. We describe how we removed the federal funds in detail in **Appendix 1.2**.

- **Adjust for inflation.** The consultants' original estimate and our estimate (adjusted to remove federal funding) of the base-level cost of meeting standards were based on 2003-04 dollars. We had to increase the estimated base-level costs to account for inflation between the 2003-04 school year and the 2005-06 and 2006-07 school years. After adjusting for inflation, our estimate of the base-level cost of meeting standards in 2005-06 is $4,167 per student.

Figure 1.2-4 compares our estimated base-level cost per regular education student of meeting the performance outcome standards with the Base State Aid Per Pupil in the current funding formula.

	Figure 1.2-4 **Comparison of Base Cost Per Student** **COST FUNCTION ESTIMATES vs. CURRENT FUNDING FORMULA** **2005-06 and 2006-07 School Years**				
School Year	**Base Cost Per Student** **ESTIMATED WITH COST FUNCTION**			**Base State Aid Per Pupil** **<u>CURRENT FORMULA</u>**	**Difference Per Student**
	Original Estimate by Consultants	Adjusted by LPA to <u>Remove</u> Federal Funds	Adjusted by LPA for <u>Inflation</u>		
2005-06	$4,024	$3,899	$4,167	$4,257	($90)
2006-07	$4,346	$4,221	$4,659	$4,257	$402
Source: LPA analysis of Duncombe and Yinger cost estimates.					

As the figure shows, the estimated base-level cost of meeting the standards increases in 2006-07 to $4,659, which is $402 per student <u>more</u> than the current Base State Aid Per Pupil. Our estimate for 2006-07 increases in part because of inflation, but also because the standards are higher in 2006-07. For example, between 2005-06 and 2006-07, the standard for 10th grade math increases from 47% proficiency to 56%, and the standard for 5th grade reading increases from 63% proficiency to 70%.

The estimated base-level cost of meeting standards will continue to increase significantly in future years, because the standards adopted by the Board increase each year until 2013-14 (when 100% of all students are required to reach proficiency on Statewide assessment tests).

In estimating the base-level cost, the cost function brings every district to a single performance standard. For districts that don't currently meet the performance standard, this base-level cost is likely (though not necessarily) more than their current spending. Conversely, for districts that currently exceed the performance standard, this base-level cost is likely to be less than their current spending.

In either case, spending at this base-level doesn't <u>guarantee</u> a district will meet the performance standard (especially in the short-term for districts that currently fail to meet the standards). But it should give districts the <u>opportunity</u> to meet the performance standards, if the money is used efficiently and effectively.

2. <u>ESTIMATED ENROLLMENT WEIGHTS</u>

The enrollment weights estimated with the cost function are lower than those in the current formula, especially for very small districts. Education research has shown that a district's size can significantly affect the cost of educating students. Specifically, smaller districts tend to cost more because they have smaller class sizes (and therefore relatively more teachers), and fewer students over whom they can spread their fixed administrative costs.

We used the cost function to estimate the additional cost of educating students in districts of different sizes—also known as enrollment weights. ***Figure 1.2-5*** compares the enrollment weights estimated using the cost function to the weights in the current funding formula.

Figure 1.2-5
Comparison of Enrollment Weights
COST FUNCTION ESTIMATES vs. CURRENT FUNDING FORMULA
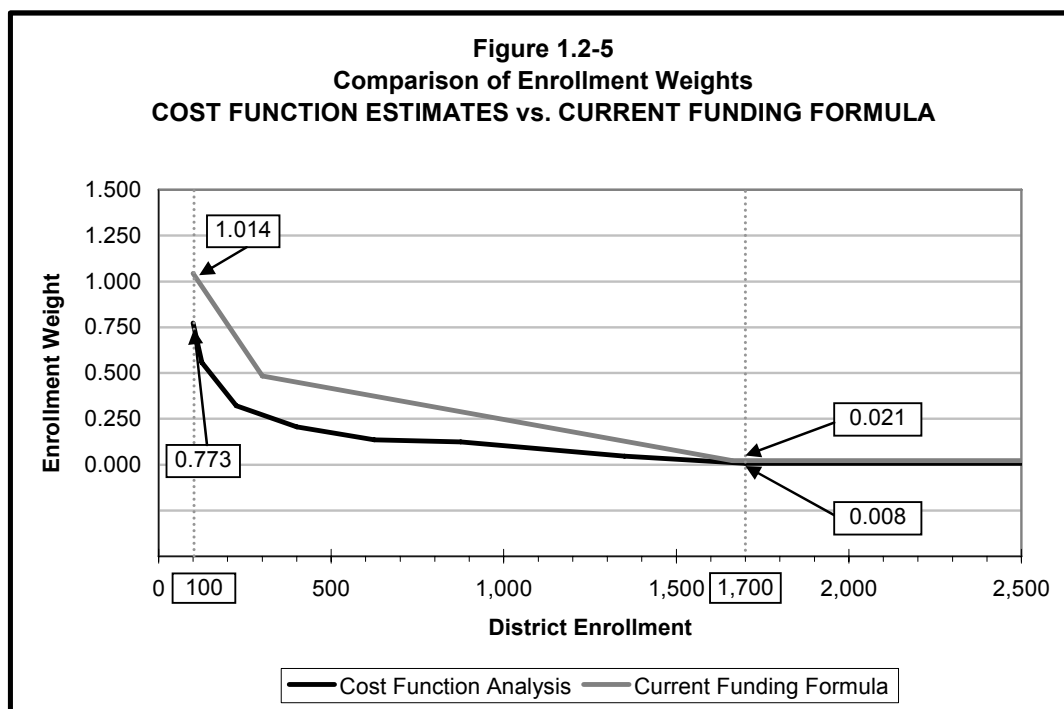
As the figure shows, the enrollment weights estimated using the cost function bottom out at an enrollment level of about 1,700, and are consistently lower than the weights in the current

formula for smaller districts. The cost function estimates that districts with 100 or fewer students should receive an additional weighting of .773—meaning it would cost about 77% more than the base-level cost for students in these districts to have the opportunity to meet the desired education outcomes. This is significantly less than the weighting of 1.014 in the current formula.

For districts with an enrollment level <u>above</u> 1,700, the cost function enrollment weight (.008) is one-third as much as the correlation weight in the current formula (.021).

3. <u>ESTIMATED POVERTY AND BILINGUAL WEIGHTS</u>

The estimated <u>poverty weight</u> is .484 per free-lunch student in most school districts, and .726 per free-lunch student in high-poverty, inner-city school districts. The estimated <u>bilingual weight</u> is .100 per bilingual student. Student poverty and limited English proficiency are two factors that negatively affect student performance. These two factors and their effect on education costs are recognized through the at-risk and bilingual weights in the current funding formula.

The consultants used the cost function to estimate districts' additional costs (above base-level costs) of having poverty and bilingual students reach the <u>same</u> performance levels that other students were achieving (whether or not the other students were meeting standards), and to develop poverty and bilingual weights in each district. We had to take two additional steps to turn their estimated district-level poverty and bilingual weights into estimated Statewide weights:

- **Estimate a separate poverty weight for high-poverty, inner-city school districts.** Urban poverty is associated with a variety of more serious social problems, including drugs and violent crime. Because our consultants cited evidence suggesting inner-city poverty has more of an effect on costs than rural poverty, we included an additional measure of inner-city poverty in our cost model—the percent of students qualifying for free lunch multiplied by the student density of a district. To estimate a Statewide inner-city poverty weight, we averaged the district-level weights estimated by the consultants for large and mid-sized cities (as defined by the U.S. Census) with above-average poverty. There were four of these districts—Kansas City, Kansas City-Turner, Topeka, and Wichita.

- **Remove federal sources of funding.** As was the case with base-level costs, the poverty and bilingual weights estimated by the consultants also included costs that could be paid for with those federal funds. Therefore, we had to reduce these weights to better reflect the costs the State might fund.

Figure 1.2-6 shows our estimated poverty and bilingual weights and the weights in the current funding formula.

	Weight ESTIMATED WITH COST FUNCTION		Weight CURRENT FUNDING FORMULA	Difference
Weight	Original Estimated Weight	Adjusted by LPA to Remove Federal Funds		
Poverty				
Regular	0.703	0.484	0.193	(0.291)
High-Poverty, Inner City	1.054	0.726	---	(0.726)
Bilingual	0.139	0.100	0.395	---(a)

Figure 1.2-6
Comparison of Poverty and Bilingual Weights
COST FUNCTION ESTIMATES vs. CURRENT FUNDING FORMULA

(a) Whereas the bilingual weight in the current formula uses bilingual FTE (which is based on contact hours), the weight from the cost function is based on bilingual headcount, making these weights uncomparable.

Source: LPA analysis of Duncombe and Yinger cost estimates.

As the figure shows, the estimated poverty weight for most districts is .484. That weight implies that it would cost almost 50% more than the estimated base-level costs for students in poverty to achieve the same performance levels that other students are achieving. This is significantly higher than the at-risk weight in the current formula (.193).

In the four inner-city districts with high poverty (Kansas City, Kansas City-Turner, Topeka, and Wichita), the estimated poverty weight is .726, which recognizes that the cost of educating students in these types of districts is even greater. There is no separate urban-poverty weight in the current funding formula.

Figure I.2-6 **also shows that the estimated bilingual weight is .100.** This is significantly lower than the current bilingual weight of .395, but it's important to note that these two weights aren't really comparable for the following reasons:

- The bilingual weight estimated by the **cost function** is based on bilingual headcount (the number students in a district who have limited English proficiency)

- The bilingual weight used in the **current funding formula** is based on bilingual student FTE, which is calculated on the number of contact hours bilingual students spend with bilingual-endorsed teachers (see Section 2.2 of this report for additional information).

Bilingual FTE, as it is calculated in the current funding formula, is a very poor measure of the number of bilingual students in a district. That's because many bilingual services are being provided to bilingual students in settings or districts where there are no "bilingual-endorsed" teachers (the only contact hours that are counted for funding purposes). In Wichita, for example, only 2,923.5 bilingual FTE students were counted for funding purposes in 2004-05, but Wichita reported serving 5,342 bilingual students that year on a headcount basis.

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The bilingual weight estimated by the cost function may be low for a number of reasons. Among them:

- there's a strong correlation between bilingual and free-lunch students, so the cost function analysis may have assigned part of the additional costs for bilingual students to at-risk students. (In 2003-04, Department data show that 73% of the students who took the Statewide assessment tests were reported as being both bilingual and eligible for free lunches.) Department guidelines for 2006-07 have clarified that students who are bilingual can be served with at-risk moneys.

- the headcount of bilingual students that districts report may not be completely accurate. As explained in Section 2.2, some districts may not be reporting all their bilingual students, and others may not be reporting them uniformly.

Nonetheless, using bilingual headcount data provides the best available measure to use in computing a bilingual weight. If funding were based on bilingual headcounts, those data would be audited and likely would be reported more accurately over time.

4. <u>VARIATIONS IN COSTS</u>

District size, student characteristics, teacher salaries, and district efficiency appear to explain a lot of the variation in district spending per student. On average, school districts <u>spent</u> $6,887 per student in 2003-04. However, there was a tremendous amount of variation. Spending ranged from $4,915 to $12,684. The cost function analysis found that the following contributed to increased per-student spending:

- smaller districts spent more than larger districts
- districts with more students in poverty or more bilingual students spent more
- districts that paid higher teacher salaries spent more

When we controlled for size, student characteristics, salary levels, and student performance in the cost model, there still were large variations in spending. We used the cost model to predict what all districts would have spent per student in 2003-04 to achieve the same outcomes they actually achieved if they all operated at an average level of efficiency. When we compared these estimates to what districts actually spent per student, we found 20 districts that spent at least 20% <u>more</u> than the cost model predicted (controlling for the factors noted above), and another nine districts that spent at least 20% <u>less</u> than predicted.

To get a better understanding of why actual spending in these 29 districts was so different from what the cost model predicted, we examined information on district staffing from the Department of Education. ***Figure 1.2-7*** summarizes what we found.

	Figure 1.2-7 **Analysis of Staffing Levels in Districts That** **Spent Significantly More or Less Than Predicted** **2003-04 School Year**	
Staff per 100 Students	**How actual district spending in 2003-04** **compared to what the cost function predicted:**	
	Spent at least 20% <u>more</u> than the cost function predicted ***(20 districts)***	Spent at least 20% <u>less</u> than the cost function predicted ***(9 districts)***
Certified Staff **per 100 Students** (Statewide average = 7.2)	19 districts had <u>more</u> staff than average. *RANGE: 7.9 – 22.0*	6 districts had <u>less</u> staff than average. *RANGE: 5.7 – 7.0*
Certified Administrators **per 100 Students** (Statewide average = 0.5)	19 districts had <u>more</u> staff than average. *RANGE: 0.6 – 2.6*	3 districts had <u>less</u> staff than average. *RANGE: 0.3 – 0.4*
Non-Certified Staff **per 100 Students** (Statewide average = 4.6)	18 districts had <u>more</u> staff than average. *RANGE: 4.7 – 16.1*	6 districts had <u>less</u> staff than average. *RANGE: 3.2 – 4.4*
Total Staff **per 100 Students** (Statewide average = 12.3)	19 districts had <u>more</u> staff than average. *RANGE: 13.6 – 35.9*	6 districts had <u>less</u> staff than average. *RANGE: 9.6 – 11.9*
Source: LPA analysis of cost function results and Department of Education data.		

With a few exceptions, districts that spent significantly more than the cost model predicted they'd spend were more heavily staffed than the average district in the State. Likewise, districts that spent significantly less than predicted tended to have fewer staff. These results suggest at least some of the variation in spending can be attributed to relatively efficient and inefficient staffing levels.

5. <u>OTHER FINDINGS</u>

We found a strong association between the amounts districts spend and the outcomes they achieve. In the cost function results, a 1.0% increase in district performance outcomes was associated with a 0.83% increase in spending—almost a one-to-one relationship. This means that, all other things being equal, districts that spent more had better student performance. The results were statistically significant beyond the 0.01 level, which means we can be more than 99% confident there is a relationship between spending and outcomes.

1.3: What Are the <u>Additional</u> Costs of Programs and Related Services for Special Education Students?

BACKGROUND: SPECIAL EDUCATION PROGRAM REQUIREMENTS

State law and the federal Individuals with Disabilities Education Act (IDEA) require each school district to provide Special Education and related services for all students in the district who need them, and to educate those students <u>with</u> regular education students to the maximum extent appropriate. Districts must provide services that address all the Special Education and related service needs identified in each exceptional child's annual individual education program (IEP).

Among other things, State laws and regulations also require districts to provide gifted services for students with superior academic potential, to initiate transition services for Special Education students when they reach age 14, to provide Special Education and related services to students who attend private schools, if requested, and to transport students to and from Special Education services if their IEP calls for it. (These transportation costs are separate from regular transportation costs.)

BACKGROUND: NUMBER OF SPECIAL EDUCATION STUDENTS SERVED

During the 2004-05 school year, almost 80,000 students received Special Education services, which was about 18% of the 455,000 public elementary and secondary students in Kansas. Those students accounted for nearly 26,000 FTE students, as shown in *Figure 1.3-1.*

Figure 1.3-1 Special Education Students, by Headcount and FTE 2004-05 School Year				
	Headcount		**Full-Time Equivalent (FTE)**	
Type of Exceptionality	**Enrollment**	**%**	**Enrollment**	**%**
Learning Disability	24,354	30.2%	8,787	34.0%
Gifted	15,649	19.4%	1,234	4.8%
Speech/Language	13,087	16.3%	1,142	4.4%
Other Health Impairment	7,236	9.0%	3,155	12.2%
Developmentally Delayed	5,386	6.7%	2,317	9.0%
Mental Retardation	5,020	6.2%	3,584	13.9%
Emotional Disturbance	4,108	5.1%	2,279	8.8%
Early Childhood Disability	2,421	3.0%	1,169	4.5%
Autism	1,379	1.7%	1,012	3.9%
Hearing Impairment	532	0.7%	300	1.2%
Severe Multiple Disabilities	496	0.6%	445	1.7%
Orthopedic Impairment	481	0.6%	174	0.7%
Traumatic Brain Injury	218	0.3%	122	0.5%
Visual Impairment	193	0.2%	71	0.3%
Deaf-Blindness	26	0.0%	18	0.1%
Total	**79,979 (a)**	**100.0%**	**25,809**	**100.0%**
(a) This is the # of students receiving Special Education services. Enrollments in individual categories add to 80,586 because 607 gifted students have one of the other exceptionalities. Source: Department of Education data.				

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As *Figure 1.3-1* shows, students in some categories—such as gifted and speech and language—account for a significant number of headcount students but for a much smaller number of FTE students in Special Education. These students generally receive only a few hours of service per week. By contrast, students with severe multiple disabilities account for about the same number of headcount <u>and</u> FTE students. These students spend most of their day receiving Special Education services. In general, any student who receives six hours of Special Education services in a day equals one FTE Special Education student.

BACKGROUND: SPECIAL EDUCATION PROGRAM EXPENDITURES

During the 2004-05 school year, 30 school districts (primarily the larger ones) provided services to Special Education students with their own staff, while 270 districts pooled resources to contract with an interlocal or cooperative to provide those services. A cooperative is administered by a member school district, while interlocals are managed by separate, independent entities. In all, 70 districts, cooperatives, and interlocals provided Special Education services in Kansas. (In this section of this report, the term "district" refers to all three types of service providers.)

For 2004-05, these districts reported that they spent about $575 million providing Special Education and related services. Most of that money—93%—was spent on instruction, student support services (such as nursing and counseling), and student transportation. *Figure 1.3-2* summarizes total reported expenditures for the past six years.

Figure 1.3-2
Reported Special Education Expenditures and Categorical Aid Appropriated [a]
1999-00 to 2004-05

Categorical Aid and Expenditures (in Millions)

	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05
☐ Categorical Aid Appropriated	$261.1	$270.1	$276.1	$263.7	$258.5	$251.0
▨ Special Education Expenditures	$493.5	$503.1	$531.2	$548.9	$563.7	$575.6

(a) Categorical Aid Appropriations and Special Education Expenditures adjusted for inflation to 2004-05 dollars.

Source: Department of Education data inflated to 2004-05.

BACKGROUND: SPECIAL EDUCATION PROGRAM FUNDING AND DISTRIBUTION

Program Funding. State funding for Special Education is intended to cover "excess" costs—the amount that's <u>not</u> reimbursed from other sources, such as Medicaid, and that's over and above the average cost of regular education services. The process for determining "excess" costs has remained essentially the same since at least 1990, but wasn't defined in State law until the 2005 special legislative session. Simply stated, Special Education "excess" costs for the year being funded are computed as follows:

> Actual reported costs from the previous year
> + estimated increases in Special Education teachers and salaries
> = Estimated costs for the current year
> – reimbursed costs (federal aid, Medicaid, SRS contribution)
> – average operating costs per-student for regular education multiplied by FTE students in Special Education
> **= Statewide "excess" costs of Special Education**

The Legislature decides each year what percent of this Statewide "excess" cost to fund as categorical aid. Since 1990, that percentage has varied from 77% to 95%. School districts must provide any remaining funding, in what could be viewed as a local co-payment. For the first time, the 2005 Legislature set that percentage in statute; it was set at 89.3% for 2005-06, and 92.0% for every year thereafter. The amount of State categorical aid for Special Education also is shown on *Figure 1.3-2.*

Distribution of State Aid. State funding isn't distributed to districts based on the number of Special Education students they have because of concerns that this funding mechanism would encourage over-identification of these students. Rather, State funding is distributed to districts primarily based on the number of Special Education teachers they employ.

By State law, categorical aid is used to reimburse districts for the following estimated costs <u>first</u>:

- transporting Special Education students and mileage reimbursements for teachers (80% of actual)
- maintenance of Special Education students not living at home (80% of actual, up to $600/year)
- students with "catastrophic" Special Education costs (75% of actual above $25,000)

For 2004-05, these reimbursements—about $46 million—represented about 18% of the total State categorical aid for Special Education. The <u>remaining</u> $205 million was distributed to districts on the basis of the FTE Special Education teachers they employed (a paraprofessional counts as .4 FTE teacher). The amount of categorical aid paid per FTE teacher was $18,770.

COST STUDY: METHODOLOGY FOR SPECIAL EDUCATION

The methodology we used for estimating the additional costs of Special Education can be summarized as follows (more detail is included in **Appendix 1.3**):

1. **Selecting a sample of districts to review:** We focused our review only on Special Education students under the supervision of the Department of Education. Because we didn't want to base our cost estimates on districts that historically had not been able to provide all needed services, we surveyed all Special Education providers to identify those that said they had recorded <u>all</u> identified needs in students' IEPs, and had provided <u>all</u> the services listed in those IEPs. From that list, we selected a sample of 19 districts (and the eight cooperatives or interlocals that served them) to review in-depth. Our sample included all sizes of districts, but was weighted more heavily to the districts with the greatest number of Special Education students. In all, these 19 districts accounted for 35% of the FTE students in Special Education, and about 35% of reported Special Education expenditures for 2004-05.

   We think it's reasonable to use the results from these sample districts to make Statewide projections regarding the additional costs of Special Education. Nonetheless, the reader should be aware our estimate assumes that districts that reported they had identified and provided all needed Special Education services would be fairly representative of what it would cost in districts that acknowledged they hadn't identified and provided all needed services.

2. **Identifying districts' <u>direct</u> costs of Special Education:** We asked our sample districts to provide data for 2003-04 and 2004-05 showing <u>all</u> expenditures they had reported from their Special Education Funds, as well as any additional, direct expenditures for Special Education they had made but not reported in these Funds. (For districts that used a cooperative or interlocal to provide their Special Education services, we allocated those service providers' expenditures back to their member districts based on the number of FTE students served.) We reviewed supporting documentation for a sample of expenditures on-site, and made a number of adjustments to the expenditures the districts had reported to us to arrive at direct costs, as shown in *Figure 1.3-4*. We used these adjusted expenditures to compute a median direct cost for Special Education for the 19 districts in our sample, and to estimate a total Statewide direct cost for Special Education. Because both years we reviewed resulted in costs that were fairly similar, we are reporting only the results from the work for the 2004-05 school year.

3. **Identifying districts' "excess" or <u>additional</u> costs of Special Education:** To estimate the costs districts incur for Special Education above and beyond the cost of regular education, we computed the following and subtracted it from the <u>direct</u> costs of Special Education:
   a. a Statewide average for regular education <u>instructional costs</u>
   b. the percentage of Special Education FTE students who spend more than half of their time <u>outside</u> the regular education classroom

   As explained later, this approach is different from the one used under the current funding formula.

COST STUDY: RESULTS FOR SPECIAL EDUCATION

1. <u>ESTIMATED ADDITIONAL COSTS</u>

We estimated that the <u>additional</u> costs for Special Education for 2005-06 were about $419 million. State categorical aid would be 89.3% of that amount, or about $374 million.   This estimate is about $92 million more than the $282.2 million the Legislature appropriated for this year. This information is summarized in *Figure 1.3-3.*

Figure 1.3-3 Computing the Additional Estimated Costs for Special Education 2005-06 (amounts in millions)			
Calculations:	**LPA Estimate**	**Estimate under Current Formula**	**Difference**
	2005-06	**2005-06**	
Estimated Direct Costs of Special Education (direct cost / student X # FTE students)	**$582.9**	**$605.2**	**($22.3)**
Less estimated federal aid	($100.1)	($100.1)	$0
Less estimated Medicaid reimbursements	($30.0)	($30.0)	$0
Less estimated SRS contribution	($1.5)	($1.5)	$0
Less costs/student for regular education	($32.3)	($157.5)	($125.2)
Estimated Additional / "Excess" Costs	**$419.0**	**$316.1**	**$102.9**
Estimated State Categorical Aid (89.3% of Additional / "Excess" Costs)	**$374.2**	**$282.2**	**$92.0**
Additional Amount Per FTE Student in Special Education	**$14,232**	**$10,736**	**$3,496**
Source: LPA analysis of Department of Education data.			

The following sections describe the steps we took to arrive at these estimated costs:

a. **For 2004-05, we determined that our 19 sample districts spent $196.3 million on <u>direct</u> expenditures for Special Education and related services.** That number is $1 million <u>less than</u> our sample districts reported spending on Special Education in their Special Education Funds that year. In arriving at this figure, we made a series of adjustments based on our detailed expenditure reviews, as shown in *Figure 1.3-4.*

Figure 1.3-4 Summary of Adjustments to 19 Sample Districts' Reported Special Education Expenditures 2004-05 School Year	
Description	**Amount**
Expenditures reported in districts' Special Education Funds (does not include transfers)	$197,255,638
Special Education expenditures LPA allocated from interlocals and cooperatives to districts	$2,485,861
SUBTOTAL OF EXPENDITURES	$199,741,499
Adjustments to Expenditures	*Net Adjustments*
Additional direct expenditures not reported in the Special Education Funds (primarily for equipment, supplies, maintenance, legal fees, transportation, and repairs)	$598,784
Removed flow-through funds (i.e., pass-through monies for programs such as the Infant Toddler Program that briefly touch a school district's Special Education Fund, but aren't operated by the district)	($2,682,281)
Made accounting corrections (i.e., corrections to journal entries, payments from the wrong fund, and double reporting)	($702,126)
Removed indirect expenses that were not incurred because of the Special Education program (i.e., allocation of indirect expenses, such as a portion of a principal's or superintendent's salary)	($392,098)
Made salary adjustments (using the results of Department of Education audits, we made numerous salary adjustments to more accurately capture the amount of time staff with "split" duties actually spent on Special Education)	($142,773)
Removed expenditures not related to special education, or inappropriate (i.e., Parents as Teachers programs, gifts, donations, memorial donations)	($26,221)
Removed capital outlay and food service expenditures (i.e., construction costs, building improvements, and food service)	($100,913)
SUBTOTAL OF ADJUSTMENTS	($3,447,628)
Adjustments as a % of expenditures initially reported	1.7%
SAMPLE DISTRICTS' DIRECT EXPENDITURES FOR SPECIAL EDUCATION	**$196,293,871**
Source: LPA analysis of 19 sample districts' Special Education expenditures.	

b. **After making these adjustments, we determined the median direct cost per FTE student for providing Special Education and related services for our 19 sample districts was $21,363 in 2004-05.** *Figure 1.3-5* summarizes these costs, by district. (Reasons for variations are discussed later in this section.)

| District #, Name | 2004-05 School Year | | |
	LPA Adjusted Cost	# of FTE Students	Direct Cost / FTE
310 Fairfield	$724,525	23	$32,187
362 Prairie View	$1,925,817	63	$30,749
512 Shawnee Mission	$35,298,170	1,200	$29,408
377 Atchison County	$1,232,083	45	$27,150
305 Salina	$9,056,932	365	$24,826
348 Baldwin	$1,412,856	61	$23,135
500 Kansas City	$24,458,877	1,078	$22,694
204 Bonner Springs	$2,633,266	116	$22,681
383 Manhattan	$6,126,920	271	$22,588
446 Independence–Median	**$2,458,083**	**115**	**$21,363**
205 Bluestem	$760,512	38	$20,205
259 Wichita	$75,663,162	3,864	$19,579
443 Dodge City	$6,640,505	342	$19,427
489 Hays	$4,981,902	260	$19,152
260 Derby	$7,050,726	375	$18,824
308 Hutchinson	$5,077,891	282	$17,973
270 Plainville	$636,741	36	$17,585
475 Junction City	$7,311,310	419	$17,450
465 Winfield	$2,843,593	193	$14,731
Sample Total	**$196,293,871**	**9,146**	**N/A**

**Figure 1.3-5
Direct Costs for Special Education
19 Sample Districts**

Source: LPA analysis of sample school district fiscal data.

c. **By adjusting for inflation, and multiplying this adjusted median direct cost figure by the estimated number of FTE students in Special Education in 2005-06, we estimated the <u>direct</u> cost of Special Education Statewide would be about \$582.9 million.** As *Figure 1.3-3* shows, that amount is about \$22.3 million <u>less than</u> the estimate of \$605.2 million under the current formula.

d. **In estimating the <u>additional</u> costs of Special Education shown on *Figure 1.3-3*, we adjusted the current formula to reflect the fact that most regular education costs aren't reduced when students receive Special Education services**. Under the current funding formula, in an attempt to fund only the "excess" cost of Special Education, the following is <u>subtracted</u> from the direct costs for Special Education before categorical aid is computed:
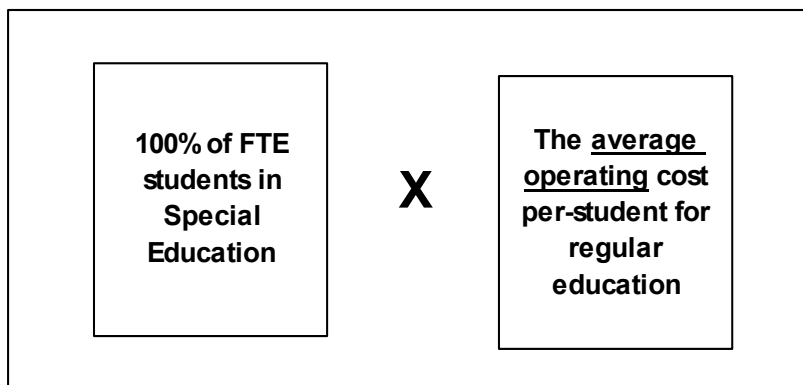
For 2005-06, the amount subtracted from direct Special Education costs using this formula was \$157.5 million (26,293 FTE students X \$5,992.) As we understand it, the amount subtracted is supposed to reflect the regular education costs that districts are able to avoid or save because these students are in Special Education.

In analyzing the current formula, however, we concluded the amount being subtracted from direct Special Education costs <u>significantly overstates</u> the amount of regular education costs districts realistically could be expected to avoid or save because these students are in Special Education. Both factors used in the above formula contribute to that overstatement, as explained below:

First, the formula uses 100% of the <u>total</u> number of FTE students in Special Education, even though many of those students spend all or most their time <u>inside</u> the regular education classroom. As part of this cost study, we analyzed Department of Education data that showed where Special Education services were provided in 2003-04 (the most current information available). Those results are shown in *Figure 1.3-6.*

Figure 1.3-6 Location of Special Education Services in 2003-04 (Outside the Regular Education Classroom)	
FTE Special Education students who spent...	**Special Education FTE Enrollment (Total = 26,809)**
...**NONE of their time receiving Special Education services outside** the regular education classroom	**7,380 (28% of total)**
...**LESS THAN 2 HOURS / DAY receiving Special Education services outside** the regular education classroom	**5,625 (21% of total)**
...**AT LEAST HALF their time receiving Special Education services outside** the regular education classroom (avg. 3+ hrs/day)	**9,051 (34% of total)**
Source: LPA analysis of Department of Education data.	

As the figure shows, 28% of the FTE students in Special Education spent all of their day <u>inside</u> the regular education classroom that year. For example, a gifted student may spend an hour per week doing an advanced assignment in class, while a disabled student may have a paraprofessional, Special Education teacher, or nurse in the regular education classroom with them for part or all of the day. For these students, districts continue to incur <u>all</u> their regular education costs, and all their Special Education costs are <u>over and above</u> those regular education costs.

Even when Special Education students spend 1-2 hours per week or per day <u>temporarily outside</u> the regular classroom, it's highly unlikely that districts' regular education costs would be reduced. For example, the costs of a second grade classroom don't change if a speech and language student leaves that classroom for an hour each day.

Second, the formula uses the average <u>operating cost</u> per-student for regular education, even though the costs that potentially could be saved for students who <u>do</u> spend most their time outside the regular classroom probably are much less. The average operating cost for regular education includes all services districts provide—instruction, instructional support, student support services, school administration costs, district administration costs, transportation, operations and maintenance, and the like. Department of Education officials calculated this number to be $5,992 for 2005-06.

For those students who receive half or more of their Special Education services <u>outside</u> the regular education classroom, it seems reasonable to expect that districts may be able to reduce some <u>instructional costs</u> (i.e., have fewer regular education classes or instructors than they otherwise would need), especially when there are enough of these students in the same grade and the same building. But even in these cases, most Special Education services still are provided in the same school <u>building</u>. In other words, districts may be able to reduce some of their regular instructional costs because these students are in Special Education, but there would be no reduction in such things as operations and maintenance, district administration, librarians, principals, secretarial staff, and the like.

To address these two issues, we changed both factors in the formula in developing our estimate of the <u>additional</u> costs of Special Education. Those changes were:

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● instead of using 100% of the Special Education FTE number (26,293), we used 34% (8,887).

● instead of using the average <u>operating</u> cost per student for regular education ($5,992), we used the average <u>instructional</u> cost per student ($3,637). An explanation of how this amount was calculated is presented in **Appendix 1.3.**

By making these adjustments, we subtracted only $32.3 million as a reasonable estimate of the regular education costs districts could reduce; the current formula subtracted $157.5 million.

e. **Funding the estimated <u>additional</u> costs of Special Education that we have identified would have resulted in Kansas paying for 83% of school districts' non-federally funded Special Education costs for the 2005-06 school year.** Special Education costs not covered by federal funds generally are split between state and local governments. For 2004-05, Kansas paid for 56% of those non-federally funded expenditures.

To determine how Kansas' share of non-federally funded Special Education expenditures compared to other states for the 2004-05 school year, we contacted education officials from five states. Missouri was unable to differentiate between State and local funding. ***Figure 1.3-7*** summarizes how the four other states divided responsibility for the costs of Special Education that weren't paid for with federal funds.

Figure 1.3.7 Share of Non-Federally Funded Special Education Costs Paid at the State Level Kansas and Nearby States 2004-05 School Year		
State	**Percent of Costs Paid at the:**	
	State Level	Local Level
Wyoming	100%	0%
Nebraska	64%	36%
Iowa	63%	37%
Kansas	**56%**	**44%**
Colorado (a)	14%	86%
Missouri	n/a	n/a
(a) 2005-06 estimates. Source: LPA survey of other states.		

As the figure shows, Wyoming paid for 100% of the costs of Special Education, but that wasn't typical. Kansas' current share of 56% ranked 4th of the 5 states listed. However, as we have projected, if Kansas were to pay for 83% of school districts' non-federally funded Special Education costs, its ranking would move up to 2nd on this list. The Legislature could reduce that share–and the amount of categorical aid it provides districts–by lowering the <u>percent</u> of "excess" costs it funds. Under current statute, that percentage is 92%.

2. <u>VARIATIONS IN SPENDING</u>

Most variations in our sample districts' costs per FTE student resulted from differences in the number or average salaries of certified teachers or paraprofessionals, and transportation costs. We analyzed variations in costs for the 2003-04 school year, the most recent data available at the time of our analysis. We focused on districts whose adjusted direct costs per FTE Special Education student were 20% <u>above</u> or <u>below</u> the median cost. The results are summarized in *Figure 1.3-8*.

Figure 1.3-8 Explanations for Why Some Districts Incurred Significantly Higher or Lower Costs For Providing Special Education Services				
Primary Reasons Why Five Districts Costs Were Significantly Higher Than the Median of 19 Sample Districts				
District Name	**Higher Avg. Salaries for Certified Teachers**	**More Certified Teachers/10 FTE Students**	**More Paras/10 FTE Students**	**Higher Transportation Costs/ Student (a)**
Average (b)	$38,359	2.7	4.4	$657
Prairie View	$39,738	3.4	6.5	$1,137
Shawnee Mission	$52,272	3.0	(c)	$827
Fairfield	(c)	3.7	(c)	$1,937
Atchison County	$39,662	4.0	(c)	(c)
Salina	$41,479	2.8	(c)	$712
Primary Reasons Why Three Districts Costs Were Significantly Lower Than the Median of 19 Sample Districts				
District	**Lower Average Annual Salaries**	**Fewer Cert. Teachers/10 FTE Students**	**Fewer Paras / 10 FTE Students**	**Lower Transportation Costs/Student (a)**
Average (b)	$38,359	2.7	4.4	$657
Hutchinson	$37,352	1.8	3.1	$442
Derby	(c)	2.0	2.9	$414
Winfield	$34,291	1.9	3.1	$437
(a) Includes student transportation costs and mileage reimbursements for teacher travel. (b) For 191 school districts that said they provided all Special Education services. (c) This was not a factor in explaining why this district's costs were higher or lower. Source: LPA analysis of Department of Education data				

We looked for other reasons that might have helped explain the differences in median costs per student—such as the percent of Special Education students in each exceptionality, and the percent of each district's total student population that was receiving Special Education services. None of these analyses helped explain why costs varied among districts.

3. OTHER FINDINGS

a. **States' distribution systems tend to fall into two broad categories: service-based systems, and student-based systems.** To see how other states distribute Special Education funding to school districts, we reviewed a May 2003 report on the structure of state funding systems published by the Center for Special Education Finance, a research center funded by the U.S. Department of Education. States' Special Education funding systems tend to fall into these categories:

- **Service-Based Systems** – School districts receive funds based on either the resources used (i.e., number of teachers employed) or the amount of time spent to provide Special Education services. The current Kansas system is a service-based system.

- **Student-Based Systems** – School districts receive funds based on a count of students in the district. For example, this funding might be based on a count of all Special Education students in the district.

The various systems used in other states, according to the Center for Special Education Finance report, are summarized in **Appendix 12**, along with estimates of how much funding each school district in Kansas might receive under other states' funding systems. The Legislative Educational Planning Committee studied the different methods that states use to distribute Special Education funding in 2004, and decided not to change the current distribution system in Kansas.

b. **According to research, the type of Special Education funding system used by Kansas isn't likely to encourage "over-identification" of Special Education students.** We reviewed literature on Special Education to see if having the State fund 100% of the cost of Special Education encourages school districts to "over-identify" Special Education students. Over-identification occurs when students who don't need special services are placed in Special Education. It increases the cost of Special Education and may unnecessarily stigmatize students.

The available research on the impact of funding systems on identification rates is limited, but studies done in a couple of other states suggest that increasing the level of reimbursement does encourage school districts to identify more students for Special Education services:

- **Texas –** Researchers found that a 10% increase in Special Education funding per student was related to a 1.4% increase in the percent of students classified as disabled.

- **Kentucky –** The number of students identified for Special Education services increased after that state switched to a student-based system and removed a statewide limit on Special Education funding.

However, other research indicates the risk of over-identification is greatest when state funding is based on the number of Special Education students in a district. Kansas doesn't have this type of system.

1.4:   What Are the <u>Additional</u> Costs of Providing Vocational Education Programs?

Vocational Education classes are designed to teach high school students about current or emerging occupations that don't require an advanced degree. These classes are part of a district's regular education curriculum; students can take them as an elective that counts toward their graduation requirements.

Even though school districts aren't required to offer Vocational Education programs, the State has adopted a Vocational Education funding formula to help pay for these programs. That's why we included Vocational Education in our cost study. In the 2005-06 school year, 278 of the 300 school districts in Kansas had at least one approved Vocational Education program.

BACKGROUND: PROGRAM REQUIREMENTS FOR VOCATIONAL EDUCATION

Although districts may offer a wide variety of Vocational Education classes, many of those classes may not be part of a Vocational Education program <u>approved by the Department of Education</u>. By law, State funding only pays for Vocational Education classes offered as part of an approved program.

Kansas has adopted the standards of the federal Carl Perkins Vocational and Technical Education Act of 1998 in this area. Specific program requirements include:

• School districts can offer Vocational Education programs in seven major areas: agriculture, business and computer technology, family and consumer science, health occupations, marketing, technology, and trade and industry.

• An approved Vocational Education program must have a sequence of at least three Vocational Education classes at the high-school level, including a mandatory introductory course. For example, the sequence for a food production program might include Introduction to Foods, Foods II, and Creative Cooking. Students enrolled in the introductory course aren't eligible to be counted toward State Vocational Education funding. All courses in a program must be taught by a certified instructor.

For 2005-06, the Department of Education approved 1,504 Vocational Education programs Statewide. Large urban districts tend to have a greater number and variety of programs, while smaller rural districts have fewer programs, many focusing on agriculture.

Most school districts hire their own Vocational Education teachers and offer programs "in-house," but several have agreements with other districts, community colleges, or Area Vocational Technical Schools to offer Vocational Education programs to their students.

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BACKGROUND: NUMBER OF VOCATIONAL EDUCATION STUDENTS SERVED

Student participation in Vocational Education programs is measured in student contact hours. A contact hour is generated for every student enrolled in an approved non-introductory Vocational Education class as of September 20. Vocational Education student contact hours are converted to an FTE basis; six student contact hours equal one FTE student.

During the 2004-05 school year, almost 15,000 FTE students participated in approved Vocational Education programs. ***Figure 1.4-1*** shows the Statewide Vocational Education FTE enrollment over the past six years. The number of FTE students has increased steadily over most years, but dropped slightly in 2004-05.

**Figure 1.4-1
Vocational Education FTE
1999-00 to 2004-05**

	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05
Voc Ed FTE	12,470	13,306	13,985	14,578	15,434	14,927

Source: Department of Education data.

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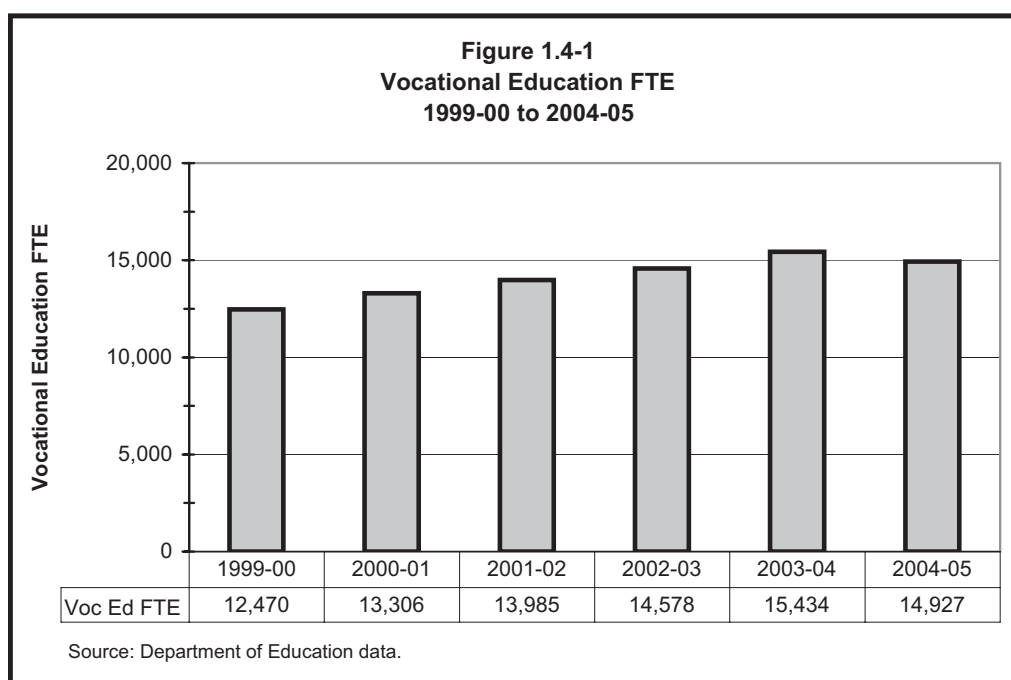
BACKGROUND: REPORTED VOCATIONAL EDUCATION EXPENDITURES

Expenditures for Vocational Education are supposed to be reported in school districts' Vocational Education Funds. For 2004-05, districts reported spending a total of $68.1 million in those Funds. *Figure 1.4-2* shows total reported school district expenditures for Vocational Education from 1999-00 to 2004-05, as well as expenditures per FTE student for those years.

Figure 1.4-2
Statewide Reported Vocational Education Expenditures
1999-00 to 2004-05 (a)

	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05
◻ Total Expenditure	$54,603,122	$54,471,315	$58,924,060	$61,575,114	$65,776,935	$68,082,680
Expenditure/FTE	$4,379	$4,094	$4,213	$4,224	$4,262	$4,561

(a) adjusted for inflation to 2004-05 dollars.
Source: Department of Education data.
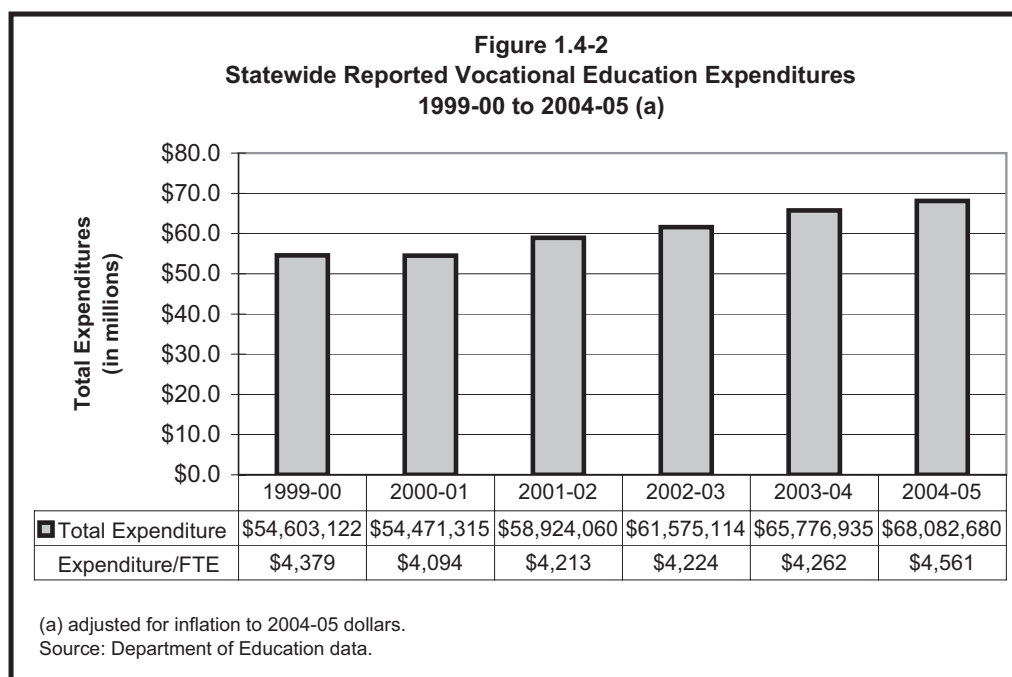
BACKGROUND: PROGRAM FUNDING FOR VOCATIONAL EDUCATION

To offset the additional costs districts incur by offering Vocational Education, State aid is provided through a separate weight in the current State funding formula. For each FTE student in Vocational Education, the State provides an additional 50% of the Base State Aid Per Pupil (BSAPP), or $2,129 under the current Base.

In 2004-05, the State provided a total of $28.8 million in Vocational Education aid through this funding mechanism to school districts. (The State also provided about $4.3 million in specific technology grants for vocational education that same year—most of which went to Area Vocational Technical Schools.) Districts also received about $5 million in federal aid under the Carl Perkins Act. To qualify for federal funding, school districts must have an approved Vocational Education program that has been in operation for at least one year. Federal moneys can be used only for new Vocational Education activities or for the enhancement of existing programs.

Figure 1.4-3 shows the annual amount of State and federal aid school districts received for Vocational Education over the last six years.

Figure 1.4-3
State and Federal Vocational Education Funding
1999-00 to 2004-05 (a)

	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05
☐ Federal (Carl Perkins)	$5.0	$5.1	$5.2	$5.5	$5.3	$5.1
☐ State Aid	$26.6	$27.7	$29.1	$29.6	$30.7	$28.8

(a) adjusted for inflation to 2004-05 dollars
Source: Department of Education data.
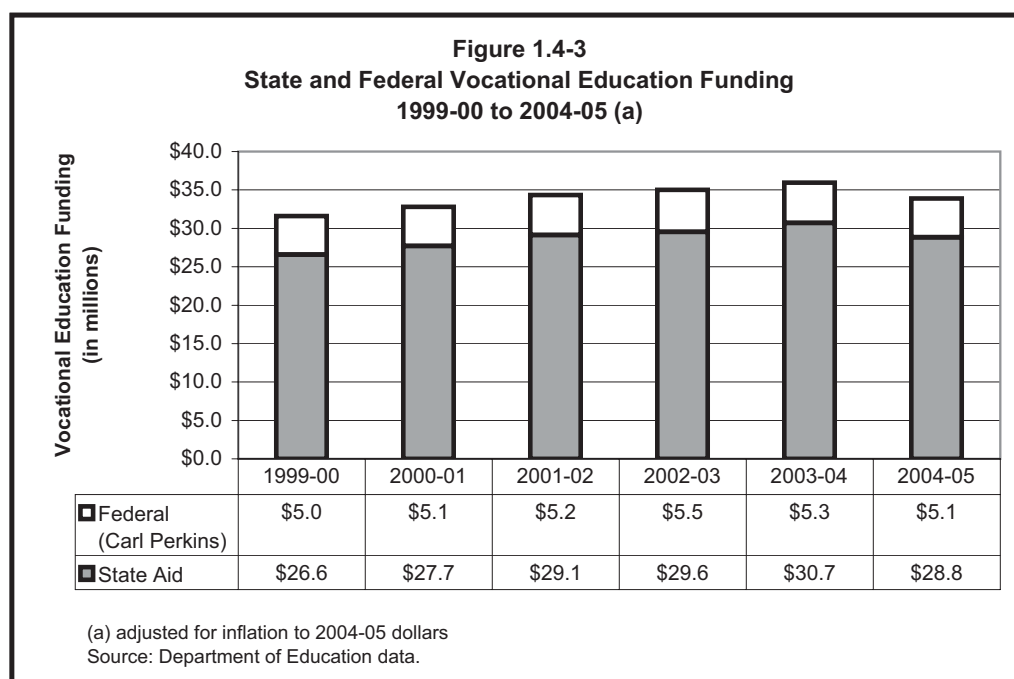
COST STUDY: METHODOLOGY FOR VOCATIONAL EDUCATION

Although Vocational Education classes are taken as electives within the regular education curricula, those programs often require the use of specialized equipment—such as sophisticated computer technology or trades equipment—that may be more expensive than in normal elective classes. In some cases, instructional costs for Vocational Education teachers may be higher because some teachers have specialized experience, or Vocational Education class sizes may be smaller. The methodology we used for estimating the additional costs of Vocational Education can be summarized as follows (more detail is included in **Appendix 1.4**):

1. **Selecting a sample of districts to review.** We selected a sample of 21 school districts based on a preliminary survey that identified which districts could differentiate between their Vocational Education expenditures that were part of an approved program, and those that weren't. Our sample included all sizes of districts, but was weighted more heavily to the districts with the greatest number of Vocational Education students. In all, these 21 districts accounted for 32% of FTE Vocational Education students and 28% of reported Vocational Education expenditures for 2004-05.

   We think it's reasonable to use the results from these sample districts to make Statewide projections regarding the additional Vocational Education costs and resulting weight. Nonetheless, the reader should be aware our estimate assumes that districts that could separately identify their expenditures for approved Vocational Education would be fairly representative of all districts.

2. **Identifying districts' direct costs of Vocational Education.** We asked our sample districts to provide data for 2003-04 and 2004-05 showing all expenditures they had reported from their

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Vocational Education Funds, plus any additional, direct expenditures for Vocational Education they had made but not reported in these Funds. We reviewed supporting documentation for a sample of non-payroll expenditures, obtained and analyzed copies of districts' master teaching schedules, and verified allocated salary amounts for certified and non-certified Vocational Education staff. We also reviewed and averaged five years of capital expenditures for Vocational Education equipment.

Based on these reviews, we made a number of adjustments to the expenditure information the sample districts reported. We used those adjusted figures to compute a median direct cost for Vocational Education for the 21 districts in our sample, and to estimate a total Statewide direct cost for Vocational Education. (Because both years we reviewed resulted in similar amounts, we are reporting the results from the work we did only for 2004-05.)

3. **Estimating the "additional" costs of Vocational Education.** To estimate the costs districts incur for Vocational Education that are above and beyond the cost of regular education, we computed the following and subtracted it from the direct costs of Vocational Education:

   a. the average regular cost of instruction per FTE student
   b. the average amount of federal Carl Perkins funding per FTE student (the federal amount available to cover vocational education expenses)

4. **Calculating the Vocational Education weight.** Using information from our sample districts, we divided our estimated additional cost of Vocational Education into the current Base State Aid Per Pupil.

COST STUDY: RESULTS FOR VOCATIONAL EDUCATION

1. ESTIMATED ADDITIONAL COSTS

We estimated that the <u>additional</u> costs for Vocational Education for 2005-06 are $1,375 per FTE student, which results in a funding weight of .323 for that year. *Figure 1.4-4* shows this information, and compares it with the weight provided for Vocational Education under the current funding formula.

Figure 1.4-4 **Comparison of LPA Estimated Vocational Education Costs and Weights** **to the Current Funding Formula** **2004-05 and 2005-06 School Years**				
Calculations:	**LPA Estimate**		**Current Funding Formula**	**Difference**
	2004-05	**2005-06**	**2005-06**	
Direct Cost per Student FTE	$5,169	$5,364	---	---
Less Regular Instruction Costs/FTE	($3,505)	($3,637)	---	---
Less Federal Funding for Vocational Education	($339)	($352)	---	---
Additional Cost per Student FTE	**$1,325**	**$1,375**	**$2,129**	**($754)**
Vocational Education Weighting *(Additional Cost ÷ $4,257)*	0.311	0.323	0.500	(0.177)
Source: LPA Analysis of Vocational Education data received from 21 sample districts.				

The sections that follow show how we arrived at our estimated additional cost for Vocational Education.

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a. **For 2004-05, we determined that our 21 sample districts spent $22.5 million on <u>direct</u> expenditures for approved Vocational Education programs.** This is 17.8% more than what these districts reported spending to the Department of Education. To arrive at this figure, we made a series of adjustments, which are summarized in ***Figure 1.4-5***.

Figure 1.4-5 Summary of Adjustments to 21 Sample Districts' Reported Vocational Education Expenditures	
Description	**2004-05**
Expenditures reported in districts' Vocational Education Fund (Fund 34) as reported to LPA (a)	$19,024,290
Adjustments to Expenditures	*Net Adjustments*
Capital Outlay and Bond Expenditures LPA received the 2001-2005 capital outlay expenditures from each sample school district and smoothed it out based on life spans of items purchased.	$1,534,964
Made salary/benefits adjustments LPA determined the amount of time that teachers spend on Vocational Education. Using master schedules and staff contracts, LPA adjusted the original salary/benefit data submitted by each school district based on the time spent on Vocational Education.	$1,342,454
Added additional direct expenditures districts had not reported in their Vocational Education Funds (primarily for equipment, supplies, maintenance, transportation, and repairs)	$1,027,701
Removed allocated overhead expenses that were not incurred exclusively for Vocational Education program purposes (i.e., allocation of indirect expenses, such as a portion of a salary not related to an approved Vocational Education program)	($318,386)
Removed expenditures not related to an approved vocational education (i.e., equipment or supplies not being used in an approved Vocational Education program)	($149,914)
Other Adjustments (i.e., minor adjustments for such things as shipping and handling charges for equipment and supplies)	$5,198
DIRECT EXPENDITURES FOR VOCATIONAL EDUCATION	**$22,466,307**
(a) This amount is $48,625 less than the $19,072,915 that school districts reported as Vocational Education Fund (Fund 34) expenditures to the Kansas Department of Education	
Source: LPA analysis of vocational education expenditures reported by 21 sample districts.	

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b. **After making these adjustments, we determined that the <u>median direct</u> cost per FTE student in Vocational Education for our 21 sample districts was $5,169 in 2004-05.** *Figure 1.4-6* summarizes these costs, by district.

	Figure 1.4-6 **Direct Costs for Vocational Education** **21 Sample Districts** **2004-05 School Year**			
District #	**District Name**	**Total Direct Cost**	**Student FTE**	**Direct Cost per FTE**
232	DeSoto	$807,302	103.1	$7,830
437	Auburn-Washburn	$885,648	114.6	$7,728
308	Hutchinson	$1,763,208	256.3	$6,879
373	Newton	$946,598	138.8	$6,820
418	McPherson	$662,868	104.8	$6,325
229	Blue Valley	$3,217,549	520.2	$6,185
321	Kaw Valley	$348,088	61.8	$5,632
445	Coffeyville	$629,835	114.3	$5,510
456	Marais Des Cygnes Valley	$80,870	15.3	$5,286
400	Smoky Valley	$155,862	29.6	$5,266
270	**Plainville -- Median**	**$141,103**	**27.3**	**$5,169**
432	Victoria	$100,897	20.2	$4,995
443	Dodge City	$984,451	203.6	$4,835
501	Topeka	$1,012,772	228.4	$4,434
465	Winfield	$479,018	108.6	$4,411
259	Wichita	$5,802,947	1347.8	$4,305
216	Deerfield	$101,595	24.8	$4,097
305	Salina	$679,731	182.2	$3,731
497	Lawrence	$960,476	264.2	$3,635
320	Wamego	$278,355	76.8	$3,624
500	Kansas City	$2,427,134	804.8	$3,016
	Total	**$22,466,307**	**4,747.5**	

Source: LPA analysis of Vocational Education data received from 21 sample districts.

2. <u>VARIATIONS IN SPENDING</u>

Most of the variations we saw in our sample districts' costs were attributable to differences in capital outlay or bond expenditures, salaries and benefits, numbers of teachers, instructional supplies, and tuition payments. Our review focused on districts whose adjusted direct costs for FTE student were 20% <u>above</u> or <u>below</u> the median cost. Our comparisons are shown in *Figure 1.4-7*.

Figure 1.4-7
Explanations for Significantly Higher or Lower Vocational Education Costs
In Certain School Districts for School Year 2004-05

Primary Reasons Why Five Sample Districts' Costs Were Significantly <u>Higher</u>
Than the $5,169 Median of 21 Sample School Districts

District	Higher Capital Outlay or Bond Expenditures per Student FTE	Higher Salaries & Benefits per Student FTE	More FTE Teachers per 20 FTE Students	Higher Instructional Supplies Expenditures per Student FTE	Higher Tuition/Coop Payments & Other Purchased Services per Student FTE
Average (a)	$323	$3,013	1.3	$309	$313
DeSoto	$1,753	$3,432	1.6	(b)	$2,302
Auburn-Washburn	$1,549	$3,628	1.5	(b)	$1,902
Hutchinson	$772	$3,643	1.8	$680	(b)
Newton	$365	$3,699	1.7	$504	(b)
McPherson	(b)	$4,342	2.0	$630	(b)

Primary Reasons Why Five Sample Districts' Costs Were Significantly <u>Lower</u>
Than the $5,169 Median of 21 Sample School Districts

District	No or Lower Capital Outlay or Bond Expenditures per Student FTE	Lower Salaries & Benefits per Student FTE	Fewer FTE Teachers per 20 FTE Students	Lower Instructional Supplies Expenditures per Student FTE	Lower Tuition/Coop payments & Other Purchased Services per Student FTE
Average (a)	$323	$3,013	1.3	$309	$313
Deerfield	$261	(b)	(b)	$112	$4
Salina	$29	$2,507	1.1	$3	(b)
Lawrence	$0	$2,928	1.3	$122	$97
Wamego	$29	(b)	(b)	$299	$0
Kansas City	$125	$2,177	0.9	$196	$5

(a) Averages are for 21 sample school districts except for supplies and tuition expenditures, which is an average of all districts' costs within the Vocational Education Fund (Fund 34) as reported to the Department of Education.
(b) This was not a factor in explaining why this district's costs were higher or lower

Source: LPA analysis of Department of Education Vocational Education data and Vocational Education data received from 21 sample districts.

1.5: What Are the <u>Additional</u> Costs of Transporting Students Who Live More Than 2.5 Miles from School?

In general, the cost studies we reviewed either didn't try to address student transportation at all, or simply added the current transportation expenditures into their cost estimates. Likewise, we chose to exclude student transportation from our primary analyses of educations costs. We did, however, examine those costs for the following reasons:

- Student transportation costs are a major expense for school districts that the State helps fund through the current formula.

- The school finance legislation passed in 2005 required an input-based cost study to consider the curricula, programs, and services mandated by State statute. Transporting certain students to and from school is required by statute.

BACKGROUND: TRANSPORTATION PROGRAM REQUIREMENTS

Under State law, school districts are required to transport public school students who live at least 2.5 miles from the school they attend, as long as one of the following conditions is met:

- the student lives outside a city
- the school is located outside a city
- the student lives in a different city than his or her school is located

In other words, districts aren't required to transport public school students who live less than 2.5 miles from school or who live in the <u>same city</u> where their school is located, regardless of how far they live from school (although they may choose to do so).

In addition to public school students, districts are required to transport students who attend accredited private or parochial schools within the boundaries of the district, as long as those students can gather at a place along a regular school bus route.

Districts may choose to charge a fee for transporting a student unless:

- the State already is paying for that student through the transportation funding formula
- the student is disabled
- the student is eligible for free or reduced-price lunches
- the student attends a private or parochial school and lives more than 2.5 miles from the school attended

BACKGROUND: STUDENTS SERVED BY THE TRANSPORTATION PROGRAM

During the 2004-05 school year, school districts transported more than 186,500 public school students to and from school for regular education activities. Of these, almost 135,500 students (73%) lived at least 2.5 miles from school. *Figure 1.5-1* shows the total number of local public school students transported by districts from 1999-00 through 2004-05.

Figure 1.5-1
Public School Students Transported
1999-00 to 2004-05

	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05
☐ <2.5 Miles	59,148	59,048	54,114	53,929	55,062	51,146
☐ >2.5 Miles	140,272	138,480	136,542	137,380	137,413	135,440
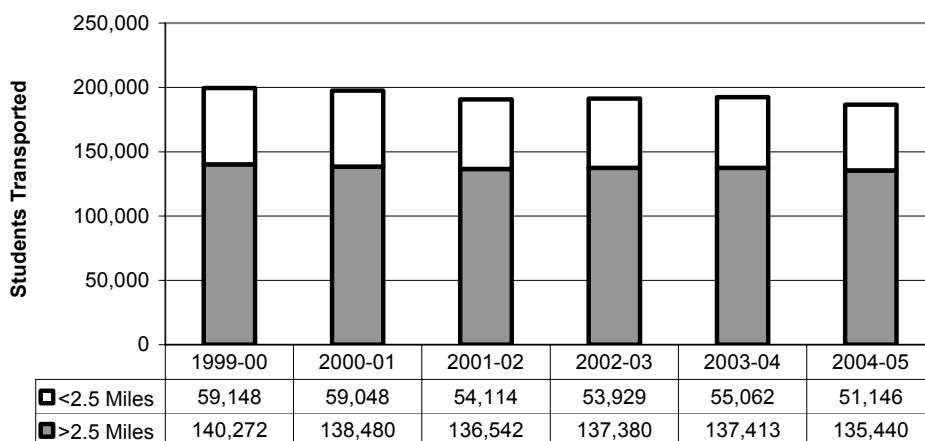
Source: Department of Education data.

BACKGROUND: TRANSPORTATION PROGRAM EXPENDITURES

School districts reported spending $102.5 million to transport students for regular education activities in 2004-05. In addition to costs for students who must be transported by law, this figure includes the cost of transporting students who live <u>within</u> 2.5 miles of school, as well as the cost of transporting students for school activities, such as field trips or athletic competitions. (Special Education transportation costs are excluded here.)

Figure 1.5-2 shows the total funding the State gave school districts to help cover transportation costs, and district transportation expenditures for regular education students over the past six years.

Figure 1.5-2
Comparison of Statewide Regular Education
Transportation Aid and Expenditures
1999-00 to 2004-05 (a)
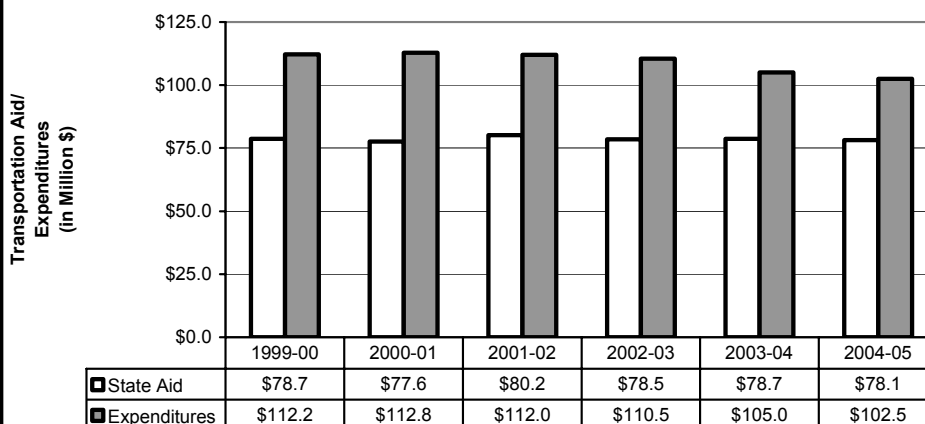
	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05
☐ State Aid	$78.7	$77.6	$80.2	$78.5	$78.7	$78.1
☐ Expenditures	$112.2	$112.8	$112.0	$110.5	$105.0	$102.5

(a) Adjusted for inflation to 2004-05 dollars.
Source: Department of Education data.

BACKGROUND: TRANSPORTATION PROGRAM FUNDING

State funding is based on a transportation weighting in the school funding formula. Under the transportation funding formula, which dates to 1973, the State reimburses districts for the cost of transporting regular education students who live at least 2.5 miles from the schools they attend. It doesn't reimburse districts for the cost of transporting students to and from school activities.

The State doesn't <u>directly</u> reimburse school districts for their actual transportation costs. Instead, the transportation funding formula is used to estimate how much it <u>should</u> cost school districts to transport students more than 2.5 miles, depending on the number of those students per square mile (student density) in the district. It does that in several steps:

1. First, the formula is used to allocate transportation costs <u>between</u> students who live <u>more than</u> 2.5 miles from school and those who live <u>less than</u> 2.5 miles. This is necessary because districts don't report their transportation costs by these categories of students; they only report <u>total</u> transportation costs. The steps involved in making this allocation can be transformed into a single mathematical equation, which is shown in *Figure 1.5-3*.

Figure 1.5-3
Transportation Cost Allocation Formula
in the Current Funding Formula

$$\text{COST PER STUDENT} > 2.5 \text{ MI} = \frac{\text{Total Costs} - \left[\left(\text{Total Costs} \div \text{Total Students} \right) \times 0.5 \times \text{Students} < 2.5 \text{ mi} \right]}{\text{Students} > 2.5 \text{ mi}}$$

Source: LPA analysis of current transportation funding formula in K.S.A. 72-6411.

The formula uses 50% of the average cost for all students as the average cost of transporting a student less than 2.5 miles. This implies that the formula is built on the assumption that it's **twice as expensive** to transport students who live more than 2.5 miles from school as it is to transport students who live less than 2.5 miles. Department of Education officials confirmed that our assumption was correct.

2. Second, both the newly estimated cost per student transported more than 2.5 miles and the student density for each district are plotted on a chart. Statistical regression techniques are used to determine a "curve of best fit" through the cost data. This curve represents the <u>average</u> per-student cost of transporting students for districts with similar student densities. *Figure 1.5-4* shows the curve of best fit for 2004-05. A district's density is important—more densely populated districts tend to have lower per-student transportation costs, because it's more efficient to transport groups of students who live close together than it is to pick up and transport students who are spread out for miles.

Figure 1.5-4
Student Density - Transportation Cost Chart With the "Curve of Best Fit"
2004-05 School Year

Source: LPA analysis of Department of Education data.
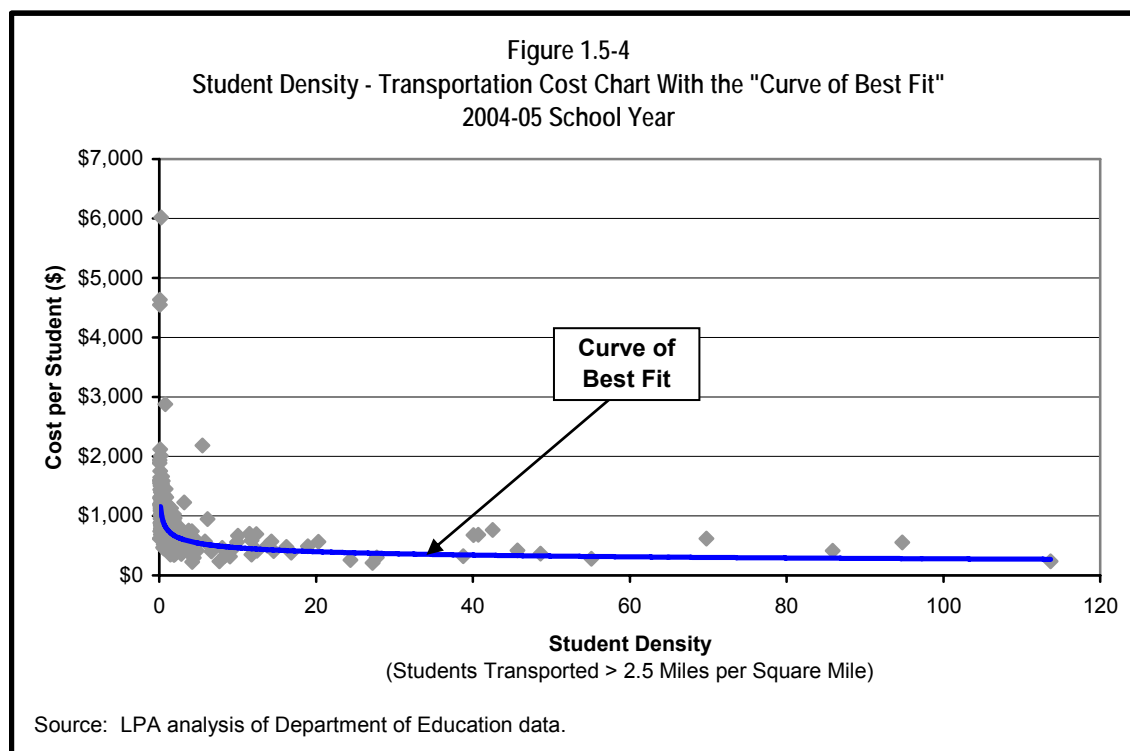
The amount the State will reimburse each district is determined by finding the cost on the curve for each district's student density. That amount per student is multiplied by the number of students transported more than 2.5 miles. Using the cost curve helps ensure that districts are reimbursed for the average cost of similar districts, rather than what high-spending or low-spending districts spend.

For the 2004-05 school year, the State provided $78.1 million in State transportation aid to school districts. State transportation aid for the past six years also is shown graphically on *Figure 1.5-2*.

COST STUDY: METHODOLOGY FOR ESTIMATING TRANSPORTATION COSTS

The methodology we used in estimating the cost of transporting students more than 2.5 miles as required by law can be described as follows:

1. We reviewed the current transportation funding formula set out in State statute to evaluate the reasonableness of how transportation aid is calculated. We paid particular attention to how transportation costs are allocated between students transported more than 2.5 miles (paid for by the State) and students transported less than 2.5 miles (not paid for by the State).

2. Based on our evaluation of the formula, we re-estimated transportation aid for each school district and compared the results to the actual State transportation funding districts received for the 2004-05 school year.

3. One aspect of the transportation funding formula that is often debated is whether the State should lower the 2.5 mile threshold for receiving State transportation aid. We didn't evaluate this policy issue in conducting this study.

COST STUDY: RESULTS FOR STUDENT TRANSPORTATION COSTS

1. <u>ESTIMATED TRANSPORTATION COSTS</u>

The Statewide estimated costs for transporting students who live more than 2.5 miles from school is $66.9 million in 2005-06. This is about $13.9 million <u>less</u> than the $80.8 million the State is expected to pay out under the current formula. Those results are summarized in *Figure 1.5-5*.

Figure 1.5-5 Comparison of Transportation Costs LPA ESTIMATES vs. CURRENT FUNDING FORMULA 2004-05 and 2005-06 School Years (amounts in millions)				
Cost	**LPA Estimate**		**Current Funding Formula**	**Difference**
	2004-05	**2005-06**	**2005-06**	
Student Transportation	$64.0	$66.9	$80.8	($13.9)
Source: LPA analysis of Department of Education Data				

In arriving at our estimate, we reviewed and then revised the current formula to address two separate problems we identified. Those problems are discussed below:

First, the current formula produces some illogical and inconsistent results in allocating transportation costs to students who live more than 2.5 miles from school—those the State is helping pay for. We used the current formula to allocate transportation costs for several districts that had significantly different numbers and percentages of students that they transported more than 2.5 miles. The results were startlingly different. Here are examples for three districts:

- Lakin transported 171 students in 2003-04, 69% of whom lived more than 2.5 miles from school. On a per-student basis, the formula allocated **2.5 times** more transportation costs to these students than to students who lived less than 2.5 miles from school

- Liberal transported 1,078 students, 33% of whom lived more than 2.5 miles from school. The formula allocated **4 times** more costs to these students.

- Parsons transported 139 students, only 9% of whom lived more than 2.5 miles from school. The formula allocated **13 times** more costs to these students

These differences are not due to the distances students are transported, because the formula doesn't take that into account. Instead, these differences exist because the formula, in essence, does the following in allocating total transportation costs:

- allocates <u>half</u> of all transportation costs to students who live more than 2.5 miles from school (regardless of how many of these students there actually are)

- divides the <u>rest</u> of the transportation costs proportionally between students who live more than 2.5 miles from school, and students who live less than 2.5 miles.

Second, the <u>cost</u> of transporting <u>non-resident (out-of-district) students</u> is left in the current formula and allocated as a cost of transporting <u>resident students</u>. That means the State inadvertently reimburses districts for the part of those non-resident students' costs that is allocated to students living more than 2.5 miles from school.

The impact on these three sample districts of <u>both</u> problem areas we identified with the formula is shown in *Figure 1.5-6* (under the column headed current formula). It's clear from these examples that the formula is **not** uniformly "implementing" the built-in assumption— that it's twice as expensive to transport students who live more than 2.5 miles from school as it is to transport students who live less than 2.5 miles. We revised the formula to do that. The revised results for these three districts also are shown on *Figure 1.5-6*.

Figure 1.5-6 Examples of Transportation Cost Allocation in Three Districts 2004-05 School Year						
	USD 215 Lakin		USD 480 Liberal		USD 503 Parsons	
REPORTED INFO (a)						
Total Transp. Costs	$202,650		$274,042		$126,233	
Students Transported						
More than 2.5 miles	118		356		12	
Less than 2.5 miles	42		716		119	
Non-res. students	11		5.5		8	
Total	171		1077.5		139	
ALLOCATED COSTS	Current Formula	LPA Revised Formula	Current Formula	LPA Revised Formula	Current Formula	LPA Revised Formula
Total Allocated Costs						
More than 2.5 miles	$177,763	$165,486	$182,991	$136,113	$72,198	$20,064
Less than 2.5 miles	$24,887	$29,451	$91,051	$136,878	$54,035	$99,481
Non-res. students	$0	$7,713	$0	$1,051	$0	$6,688
Total	$202,650	$202,650	$274,042	$274,042	$126,233	$126,233
Allocated Per-Student Costs						
More than 2.5 miles	$1,506	$1,402	$514	$382	$6,017	$1,672
Less than 2.5 miles	$593	$701	$127	$191	$454	$836
Non-res. students	$0	$701	$0	$191	$0	$836
Per-Student Cost Ratio						
> 2.5 mi to < 2.5 mi	2.54	2.00	4.04	2.00	13.25	2.00

(a) Allocations for the 2004-05 school year are based on 2003-04 school year information.
Source: LPA analysis of current transportation funding formula.

The revised formula itself is shown in ***Figure 1.5-7***; the actual and revised amounts of State transportation aid for all 300 school districts in 2004-05 and 2005-06 are shown in **Appendix 13**.

Figure I.5-7
Revised Transportation Cost
Allocation Formula

$$\text{TOTAL COSTS FOR STUDENTS} > 2.5\,\text{MI} = \frac{\text{Total Costs}}{\left(\begin{array}{c}\text{Students} \\ <2.5\,\text{mi}\end{array} + \begin{array}{c}\text{Non-Res} \\ \text{Students}\end{array}\right) \div \left(2 \times \begin{array}{c}\text{Students} \\ >2.5\,\text{mi}\end{array}\right) + 1}$$

Source: LPA revised transportation cost allocation formula.
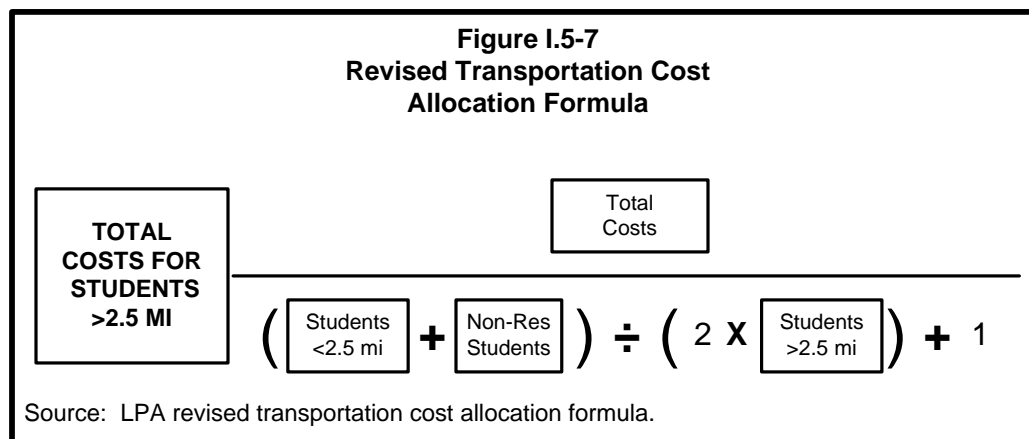
2. OTHER ISSUES RELATED TO TRANSPORTATION FUNDING

We noted that the current formula provides funding for students who live in the same city as their school, even though school districts aren't required by law to transport them. In other words, although State law doesn't require districts to transport all students who live more than 2.5 miles from school, the transportation funding formula helps pay for any students that districts <u>choose</u> to transport more than 2.5 miles.

Districts don't report how many of the students they do transport more than 2.5 miles who are required to be transported under State law. Without this information, we weren't able to calculate the cost of transporting only those students who are required by law to be transported.

Two possible ways that the transportation requirements and the funding formula could be aligned:

- **Restrict transportation aid to those students whom districts are required by law to transport.** That would exclude students who are transported within a city's limits from being eligible for funding. As a result, virtually all students would be excluded in districts that are almost wholly within a city, including Kansas City, Topeka, and Hutchinson, and those districts would receive almost no State transportation aid.

- **Require districts to transport all students who live more than 2.5 miles from school, even if it is within the city limits.** That would mean some districts would have to begin transporting a number of new students.

1.6: How Do Education Costs Vary in Different Regions of the State?

Salaries and benefits for teachers account for about half of school districts' total spending, which makes teacher compensation their single largest cost. Teacher compensation can vary significantly from district to district, which affects how much education costs in each district. Furthermore, many of the important factors that drive this variation are outside a district's control, such as cost of living or the attractiveness of the community.

The school finance legislation that authorized this education cost study requires us to study "the factors which may contribute to the variations in costs incurred by school districts of various sizes and in <u>various regions of the state</u>." Because teacher compensation is the largest cost faced by districts, in this section we look at the factors that cause teacher salaries to vary, in order to estimate how much overall education costs may vary throughout the State.

BACKGROUND: THE LEGISLATURE'S 2005 ADJUSTMENTS FOR REGIONAL COST DIFFERENCES

During the 2005 legislative session, the Legislature added a cost-of-living provision to the funding formula in an attempt to address the fact that teacher salaries differ throughout the State. The cost-of-living provision authorized a new local property tax levy for districts that met the following conditions:

- the average appraised value of a single-family home in the district exceeded 125% of the Statewide average

- the district already had adopted the maximum local option budget

In June 2005, the Kansas Supreme Court stayed the cost-of-living provision, noting that the State couldn't substantiate its claim that districts with higher housing costs needed to pay higher salaries to attract teachers. Rather, the Court noted that districts with "high-poverty, high at-risk student populations" were the ones that needed to offer higher salaries to attract teachers.

BACKGROUND: SELECTING AN APPROACH

After reviewing literature about teacher salaries, we considered several approaches to address the regional variation in teacher salaries. These approaches are summarized below:

- **Average teacher salaries in a district.** One very straightforward way of looking at the differences in teacher salaries across the State is to compare the average salary in each district. There are two basic problems with this approach. First, average teacher salaries in a district are affected significantly by the education and experience of its teachers. As a result, comparing average teacher salaries—without taking into account the education and experience of teachers in different districts—leads to faulty comparisons. Second, this approach doesn't consider how strongly the district bargained during contract negotiations and whether it really <u>had</u> to pay as much for teachers as it did.

- **Cost of living in the community.** Another way of looking at the differences in teacher salaries is to compare the cost of living in different communities. There are two primary ways of measuring cost of

living—average housing values, and average wage levels. While cost of living is likely to be a very important factor that drives teacher salaries, this approach ignores other important factors, such as the attractiveness of the community and the desirability of the working conditions in the schools. As we noted earlier, a version of this approach was adopted by the 2005 Legislature but was subsequently rejected by the Court.

- **Statistical teacher-wage models.** Teacher-wage models use statistical techniques to estimate teacher costs in each district, controlling for factors that affect teacher salaries, such as teacher education and experience, district efficiency, community cost of living and amenities, and school working conditions.

We decided to use a teacher-wage model to analyze the regional differences in teacher salaries because we thought it was the best method for incorporating the key factors that drive teacher salaries. In their 2002 report, Augenblick & Myers recommended Kansas use a geographic cost index based on a teacher-wage model that was developed for the National Center for Education Statistics (NCES) in 1995. Because that index hasn't been updated since then, we developed our own teacher-wage model.

COST STUDY: METHODOLOGY FOR ESTIMATING REGIONAL COST DIFFERENCES

The teacher-wage model is a tool for understanding why teacher salaries vary throughout the State. The model looks at factors relating to teachers (such as education and experience) that might allow them to command higher salaries. It also incorporates factors relating to teaching in the school district (such as working conditions, community amenities, and the cost of living in the area) that might make the job more attractive for less pay. In our teacher-wage model, we use statistical regression techniques to understand how the following factors affect teacher salaries:

- **Teacher Characteristics** – Teachers with more experience and advanced degrees generally command higher salaries.

- **District Efficiency** – Districts with a larger tax base and easier access to funding, or those with little pressure from the community to operate efficiently, may have less incentive to take a strong bargaining position in teacher contract negotiations.

- **Cost of Living in the Community** – Districts located in communities with high housing prices often need to pay <u>more</u> to attract teachers.

- **Community Amenities** – People often prefer to live near large metropolitan cities because they offer a number of cultural, economic, and social amenities. As a result, districts that are closer to such cities may be able to pay <u>less</u> and still attract teachers.

- **Working Conditions** – Teachers generally prefer to avoid teaching in high-poverty, inner-city districts. As a result, these districts may have to pay <u>more</u> to attract teachers.

Below is a brief discussion of the steps involved in building a teacher-wage model and calculating a regional cost index. They are discussed in detail in ***Appendix 1.6***.

1. **Identifying, collecting, and preparing the data for the statistical analysis.** We collected four years of teacher, school district, and housing data (2001-02 to 2004-05) for all 300 districts. These data included measures of teacher characteristics, community cost of living and amenities, and school district efficiency

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and working conditions. (For this analysis, supplemental pay couldn't be excluded from teacher salaries because that information wasn't available separately for earlier years.)

2. **Analyzing the data to build a teacher-wage model.** We used statistical regression techniques to analyze the data and examine the relationship between teacher salaries and the five factors listed above. Essentially, the teacher-wage model uses statistics to isolate each factor and measure how it affects teacher salaries. For example, all other things being equal, how much do teacher salaries increase with an increase in housing prices in the community? The relationships are compiled in a mathematical equation.

3. **Using the teacher-wage model to estimate a regional cost index.** We used the teacher-wage model to estimate what different districts would have to pay for a comparable teacher (average level of education and years of experience), and compiled the estimates into a teacher salary index. The teacher salary index indicates how much more or less a particular district would need to pay for an average teacher, compared to the average district in the State. Finally, because teacher salaries and benefits make up about half the costs in a district, we adjusted the salary index so that it would apply to only 50% of a district's costs.

COST STUDY: RESULTS FOR REGIONAL COST DIFFERENCES

We used the teacher-wage model to estimate what different districts would have to pay for a comparable teacher in different parts of the State. The results are as follows:

1. ## ESTIMATED REGIONAL COST INDEX

   Using our teacher-wage model, we developed a regional cost index that varies from about 2% below average to 5% above average across all 300 districts. The regional cost index is our estimate of how much higher or lower than the average a district's total costs will be because of differences in the salaries they have to pay teachers. The right-hand column of *Figure 1.6-1* shows the regional cost indices for the 10 most expensive and 10 least expensive districts in the State. **Appendix 14** shows results for all 300 districts.

   To calculate a regional cost index for each district, we did the following:

   a. **We used the teacher-wage model to estimate what each district would have to pay for a comparable teacher.** The salary estimates ranged from a low of $38,520 in Comanche County to a high of $44,108 in Kansas City. The estimated salaries are shown in the second column of *Figure 1.6-1*.

   b. **We used the estimated teacher salaries to develop a <u>teacher salary</u> index.** This index indicates how much more or less a particular district needs to pay for a comparable teacher compared to the average district in the State. It is calculated by taking the estimated salary in each district and dividing it by the average estimated salary in all 300 districts. The index can be interpreted as a percentage—an index of 110 indicates a district would need to pay a 10% higher salary than the average district for a comparable teacher. The teacher salary index is shown in the third column of *Figure 1.6-1*.

   c. **To calculate a <u>regional cost</u> index, we adjusted the teacher salary index so it would only apply to 50% of a district's costs.** As we noted above, the regional cost index is an estimate of how much costs vary because of differences in teacher salaries. <u>Because teacher salaries and benefits represent about 50% of a school district's costs, we calculated a regional cost index by cutting the effect of the salary index in half</u>. The formula for this adjustment is shown in footnote (a) of *Figure 1.6-1*.

DISTRICT	ESTIMATED SALARY		REGIONAL COST INDEX(a)
	Salary	*Salary Index*	
STATEWIDE			
Average	$40,260	100.0	**100.0**
Maximum	$44,108	109.6	**104.8**
Minimum	$38,520	95.7	**97.8**
Ten <u>Highest</u> Estimated Salaries			
500 - Kansas City	$44,108	109.6	**104.8**
501 - Topeka	$43,671	108.5	**104.2**
259 - Wichita	$43,153	107.2	**103.6**
308 - Hutchinson	$42,531	105.6	**102.8**
233 - Olathe	$42,161	104.7	**102.4**
202 - Kansas City-Turner	$42,110	104.6	**102.3**
231 - Gardner-Edgerton-Antioch	$42,062	104.5	**102.2**
230 - Spring Hill	$42,032	104.4	**102.2**
512 - Shawnee Mission	$41,916	104.1	**102.1**
232 - De Soto	$41,913	104.1	**102.1**
Ten <u>Lowest</u> Estimated Salaries			
446 - Independence	$39,044	97.0	**98.5**
426 - Pike Valley	$38,992	96.9	**98.4**
406 - Wathena	$38,989	96.8	**98.4**
461 - Neodesha	$38,950	96.7	**98.4**
447 - Cherryvale	$38,930	96.7	**98.3**
484 - Fredonia	$38,909	96.6	**98.3**
387 - Altoona-Midway	$38,803	96.4	**98.2**
427 - Republic County	$38,696	96.1	**98.1**
455 - Hillcrest	$38,647	96.0	**98.0**
300 - Comanche County	$38,520	95.7	**97.8**

**Figure 1.6-1
Predicted Salaries and Cost Indices
Districts With the 10 Highest and 10 Lowest Cost Indices
2004-05 School Year**

(a) This is the effective cost index when the salary index is applied to 50% of each district's costs. It is calculated with the following formula:

$$[Cost\ Index] = ([Salary\ Index] - 100) * 0.5 + 100$$

Source: LPA analysis of teacher salary and labor market data.

2. <u>REASONS FOR VARIATIONS</u>

Variations in estimated teacher salaries are primarily the result of differences in school district working conditions and in the cost of living in different communities. We looked at the relationship between teacher salaries and three factors that are largely outside a district's

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control: cost of living in the community, community amenities, and school working conditions.

To measure the effect each of these factors had on teacher salaries, we developed individual "factor indices." The factor indices are very similar to the salary index we described earlier. Indices below 100 drive salaries down, and indices above 100 drive salaries up. For example, all other things being equal, a district with a cost-of-living factor index of 110 would be expected to pay 10% more to attract a comparable teacher than the average district. ***Figure 1.6-2*** shows the separate factor indices for the districts with the 10 highest and l0 lowest estimated teacher salaries in the State. Factor indices for all 300 districts are shown in **Appendix 14**.

DISTRICT	SALARY INDEX (a)	FACTOR INDICES (b)		
		Cost of Living	*Working Conditions*	*Community Amenities*
Figure 1.6-2 **Analysis of Variation in Salary Indices** **Districts With the 10 Highest and 10 Lowest Predicted Indices** **2004-05 School Year**				
STATEWIDE				
Average	**100.0**	100.0	100.0	100.0
Maximum	**109.6**	108.0	107.0	102.1
Minimum	**95.7**	94.2	99.8	94.7
Ten Highest Salary Indices				
500 - Kansas City	**109.6**	**108.0**	**107.0**	94.7
501 - Topeka	**108.5**	**104.1**	**106.2**	*98.0*
259 - Wichita	**107.2**	*101.3*	**105.2**	100.5
308 - Hutchinson	**105.6**	*100.5*	**104.2**	100.9
233 - Olathe	**104.7**	**107.7**	*100.7*	**96.6**
202 - Kansas City-Turner	**104.6**	**108.0**	*102.2*	94.7
231 - Gardner-Edgerton-Antioch	**104.5**	**107.7**	*100.0*	97.0
230 - Spring Hill	**104.4**	**107.7**	*99.9*	97.0
512 - Shawnee Mission	**104.1**	**107.7**	*101.1*	95.6
232 - De Soto	**104.1**	**107.7**	*100.0*	96.7
Ten Lowest Salary Indices				
446 - Independence	**97.0**	**96.7**	*99.9*	100.3
426 - Pike Valley	**96.9**	**96.0**	*99.9*	101.0
406 - Wathena	**96.8**	*100.3*	*99.9*	**96.7**
461 - Neodesha	**96.7**	**96.7**	*99.9*	100.1
447 - Cherryvale	**96.7**	**96.7**	*99.9*	100.0
484 - Fredonia	**96.6**	**96.7**	*99.9*	100.0
387 - Altoona-Midway	**96.4**	**96.7**	*99.9*	99.7
427 - Republic County	**96.1**	**96.0**	*99.8*	100.2
455 - Hillcrest	**96.0**	**96.0**	*99.8*	100.1
300 - Comanche County	**95.7**	**94.2**	*99.8*	101.7

(a) *[Salary Index] = ([Cost of Living]/100) * ([Working Conditions]/100) * ([Community Amenities]/100) * 100*
(b) Items in bold are at least 2.5% above or below the average.
Source: LPA analysis of teacher salary and labor market data.

As the figure shows, virtually all of the 10 most expensive districts had cost of living indices that were well above the average. In addition, the four most expensive districts had very high working conditions indices (meaning these districts have concentrated poverty). It's also important to note that most of the expensive districts are relatively close to Kansas City. This appears to make these communities more attractive, and reduced their estimated salaries.

On the other hand, the least expensive districts are almost all in areas with low cost of living. The exception was Wathena, which had an average cost of living but had lower estimated salaries because of its proximity to Kansas City.

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1.7:   COST STUDY RESULTS COMPARED WITH CURRENT STATE AND LOCAL FUNDING LEVELS

This section pulls together the results of the cost estimates derived from our input-based approach (using three different average class-size models), our outcomes-based cost approach, and other work we performed related to Special Education, Vocational Education, transportation, and regional cost variations. It compares these estimates with the State and local funding levels under the current school finance formula. Results by district are shown in *Appendix 16.*

1. ESTIMATED FOUNDATION-LEVEL COSTS

Our cost estimates show that the additional amount of foundation-level funding needed for 2006-07 would be at least $316.2 million using the input-based approach, and would be $399.3 million using the outcomes-based approach.

Figure 1.7-1 on the next page compares the estimated cost study results and funding amounts under the current school finance formula for each <u>funding category</u> in the General Fund Budget (i.e., base-level, bilingual, and transportation), inflated to 2005-06 and to 2006-07 dollars. In the column labeled "current funding formula," we are assuming that the BSAPP remains at $4,257 for both years.

As the figure shows, for 2006-07 the total estimated General Fund cost using our input-based approach would be at least $3.1 billion. Using the outcomes-based approach, the estimated cost would be $3.2 billion. These estimates are all greater than the amount we estimated would be funded under the current school finance formula ($2.8 billion).

For 2006-07, the figure also shows the <u>additional</u> foundation-level funding that would be needed if any of these estimates were adopted. The additional funding needed under the input-based approach would be at least $316 million. Under the outcomes-based approach, $399 million in new funding would be needed.

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Figure 1.7-1
Comparison of General Fund Budgets
Current Funding Formula vs. Cost Study Results
2005-06 and 2006-07 School Years

2006-07	Current Funding Formula	LPA Cost Study Results			
		Input-Based Class Size 25	Input-Based Class Size 18/23	Input-Based Class Size 20	Outcomes-Based
Base-level	$1,916,749,583	$2,034,622,465	$2,207,874,235	$2,298,602,182	$2,097,531,320
Low Enroll/Correlation	$224,226,407	$98,961,136	$95,211,550	$91,043,504	$107,221,777
At-Risk (Poverty)	$111,926,321	$297,943,455	$323,313,878	$336,599,781	$307,155,622
Urban Poverty	---	$52,181,878	$56,625,259	$58,952,155	$53,795,299
Bilingual Education	$21,744,330	$12,347,529	$13,398,944	$13,949,545	$12,729,305
Special Education (a)	$323,071,000	$401,926,010	$401,926,010	$401,926,010	$401,926,010
Vocational Education (a)	$32,449,408	$21,646,723	$21,646,723	$21,646,723	$21,646,723
Transportation (a)	$83,441,506	$69,042,249	$69,042,249	$69,042,249	$69,042,249
Regional Cost Adjustment	---	$41,111,343	$44,109,210	$45,538,910	$41,834,371
New Facilities (b)	$14,815,637	$14,815,637	$14,815,637	$14,815,637	$14,815,637
Ancillary Facilities (b)	$20,941,034	$20,941,034	$20,941,034	$20,941,034	$20,941,034
Declining Enrollment (b)	$2,461,397	$2,461,397	$2,461,397	$2,461,397	$2,461,397
Other Adjustments (b), (c)	$188,526	$188,526	$188,526	$188,526	$188,526
TOTAL GENERAL FUND	**$2,752,015,150**	**$3,068,189,384**	**$3,271,554,653**	**$3,375,707,655**	**$3,151,289,271**

Estimated Additional Foundation-Level Funding	$0	$316,174,234	$519,539,503	$623,692,505	$399,274,121

2005-06	Current Funding Formula	LPA Cost Study Results			
		Input-Based Class Size 25	Input-Based Class Size 18/23	Input-Based Class Size 20	Outcomes-Based
Base-level	$1,916,749,583	$1,970,025,334	$2,137,776,542	$2,225,623,972	$1,876,006,390
Low Enroll/Correlation	$224,226,407	$95,819,224	$92,188,683	$88,152,968	$95,897,847
At-Risk (Poverty)	$111,926,321	$288,484,063	$313,049,001	$325,913,091	$274,716,237
Urban Poverty	---	$50,525,158	$54,827,467	$57,080,486	$48,113,858
Bilingual Education	$21,744,330	$11,955,508	$12,973,541	$13,506,662	$11,384,935
Special Education (a)	$282,271,234	$374,206,975	$374,206,975	$374,206,975	$374,206,975
Vocational Education (a)	$32,449,408	$20,959,462	$20,959,462	$20,959,462	$20,959,462
Transportation (a)	$80,792,326	$66,850,230	$66,850,230	$66,850,230	$66,850,230
Regional Cost Adjustment	---	$39,621,027	$42,523,715	$43,908,024	$37,736,047
New Facilities (b)	$14,815,637	$14,815,637	$14,815,637	$14,815,637	$14,815,637
Ancillary Facilities (b)	$20,941,034	$20,941,034	$20,941,034	$20,941,034	$20,941,034
Declining Enrollment (b)	$2,461,397	$2,461,397	$2,461,397	$2,461,397	$2,461,397
Other Adjustments (b), (c)	$1,418,733	$1,418,733	$1,418,733	$1,418,733	$1,418,733
TOTAL GENERAL FUND	**$2,709,796,411**	**$2,958,083,784**	**$3,154,992,418**	**$3,255,838,672**	**$2,845,508,783**

(a) LPA developed the estimated costs for these programs and services based on analyses of the costs per student. Because these estimated costs aren't tied to the base-level cost, they don't vary for the different cost study results.
(b) We didn't analyze the need for this funding in our cost studies. We included the same costs for all cost study results because the Legislature has made a policy decision to provide additional funding in these areas.
(c) This is primarily additional funding that is provided to recently consolidated districts.
Source: LPA cost study results.

In reviewing these estimated costs, the reader needs to be aware of the following:

a. **Increases in base-level costs generally are offset by decreases in the costs associated with the enrollment weights.** The two combined were not significantly higher for the cost study results than the current funding formula. In 2006-07, for example, their combined estimated cost was about the same as the current formula for the input-based approach (class-size 25), and was about 3% higher for the outcomes-based approach. This information is shown below:

	Current Formula	Input-Based (class 25)	Input-Based (class 18/23)	Input-Based (class 20)	Outcomes-Based
Base-level	$1,916.7 mil	$2,034.6 mil	$2,207.9 mil	$2,298.6 mil	$2,097.5 mil
Low enrollment/ Correlation	$224.2 mil	$99.0 mil	$95.2 mil	$91.0 mil	$107.2 mil
Total	**$2,140.9 mil**	**$2,133.6 mil**	**$2,303.1 mil**	**$2,389.6 mil**	**$2,204.7 mil**

Having a higher base and lower weights would result in most smaller districts receiving less State funding under our projections than under the current formula. That's because most of the moneys tied to enrollment weights go to smaller districts.

b. **Between 2005-06 and 2006-07, the total estimated cost under the outcomes-based approach would increase by almost 11%, compared with an increase of 3.7% under the input-based approach.** Almost all the increase for the input-based approach is because of inflation. The outcomes-based model also grew because of inflation, but increased significantly more because of increases in the testing standards adopted by the Board of Education. Those standards will continue to increase each year through 2013-14, when they are set at 100%. As the standards go up, the cost of meeting them would continue to rise, and as the standards get closer to 100%, it's likely to be even more difficult and more costly to meet them.

c. **The additional costs associated with students in poverty accounted for at least $238 million of the estimated increases in foundation-level funding.** For example, the estimated cost associated with poverty in 2006-07 for the input-based approach (class-size 25) would be $350 million, and would be $361 million for the outcomes-based approach. Those compare with $112 million under the current formula. This information is shown below:

	Current Formula	Input-Based (class 25)	Input-Based (class 18/23)	Input-Based (class 20)	Outcomes-Based
At-Risk (Poverty)	$111.9 mil	$297.9 mil	$323.3 mil	$336.6 mil	$307.2 mil
Urban Poverty	---	$52.2 mil	$56.6 mil	$59.0 mil	$53.8 mil
Total	**$111.9 mil**	**$350.1 mil**	**$379.9 mil**	**$395.6 mil**	**$361.0 mil**

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The costs we project for students in poverty are so much higher than under the current formula because the weights developed using the outcomes-based approach were substantially higher than the current poverty weight. Using actual Kansas spending and student performance data for all districts over five years, our cost study results showed it cost significantly more for students in poverty (measured by the percent of students eligible for free lunches) to achieve any given level of performance than it cost other students to achieve that same level of performance.

The urban poverty weight addresses the increased needs in high-poverty, inner-city districts, where student outcomes are often significantly below standards. For example, at four Kansas City high schools, only about 4%-17% of the 10th grade students were proficient in math last year, compared with a standard of about 47%.

d. **The additional costs associated with Special Education accounted for about $75 million of the estimated increases in foundation-level funding.** As discussed in Section 1.3, we concluded that the Special Education funding formula significantly overstates the amount of regular education costs districts realistically could avoid or save because students are receiving Special Education services. Our analyses showed that most students who receive Special Education services still spend all or most of their time inside the regular education classroom. For these students, districts' regular education costs wouldn't change at all.

e. **Applying the regional cost adjustment to our estimates added at least $41 million to our Statewide projections for 2006-07.** The base-level costs in all our cost study models were developed using an average of the average teacher salaries in each district. An adjustment needed to be made to recognize the regional cost differences districts would need to pay for comparable teachers, taking into account such things as cost of living and district working conditions. The results shown in *Figure 1.7-1* reflect the fact that districts with the highest regional cost index tended to be the largest districts, which have a high percentage of all the teachers in the State.

2. <u>PERCENT OF FOUNDATION-LEVEL COSTS PAID BY THE STATE</u>

If the State were to fund all the increase in estimated costs, its share of the total foundation-level funding would increase from 80% under the current formula to as much as 83.6%. As noted in the Overview, foundation-level funding for school districts currently comes from a mix of State dollars and what's called local effort, which primarily consists of the Statewide 20-mill property tax levy. Thus, any increases in foundation-level funding can be financed by:

- increasing State funding for school districts.
- increasing the local effort for school districts (by raising the mandatory Statewide 20-mill property tax levy). Each additional mill would bring in an estimated $25.5 million in 2006-07.
- increasing both State funding and the local effort amount.

If the State were to finance all the estimated increase in foundation-level funding, its share as a percent of total foundation-level funding would increase to as much as 83.6%, depending on which cost estimate is used. If the local mill levy were raised to fund all the increase in estimated costs, the State's share would drop from 80% to as low as 65%, and the local effort would increase correspondingly. This information is summarized in ***Figure 1.7-2***.

Figure 1.7-2 **Percent of Cost Study Results That Could Be** **Paid for With State Funding--Two Scenarios** **2006-07 School Year**										
SOURCES OF FUNDING	**Current Funding Formula**		**Input-Based** Class Size 25		**Input-Based** Class Size 18/23		**Input-Based** Class Size 20		**Outcomes- Based**	
TOTAL GENERAL FUND										
Amount Funded; Current Formula	$2,752,015,150		$2,752,015,150		$2,752,015,150		$2,752,015,150		$2,752,015,150	
Add'l Est. Amount	$0		$316,174,234		$519,539,503		$623,692,505		$399,274,121	
Total	**$2,752,015,150**		**$3,068,189,384**		**$3,271,554,653**		**$3,375,707,655**		**$3,151,289,271**	
% Funded by the State IF the <u>State</u> Funded All the Additional Estimated Foundation Cost										
State Foundation Funding	$2,198,825,906	79.9%	$2,515,000,140	82.0%	$2,718,365,409	83.1%	$2,822,518,411	83.6%	$2,598,100,027	82.4%
Local Sources	$542,461,279	19.7%	$542,461,279	17.7%	$542,461,279	16.6%	$542,461,279	16.1%	$542,461,279	17.2%
Federal (Impact Aid)	$10,727,965	0.4%	$10,727,965	0.3%	$10,727,965	0.3%	$10,727,965	0.3%	$10,727,965	0.3%
% Funded by the State IF an Increase in the <u>Local Mill Levy</u> Funded All the Additional Estimated Foundation Cost										
State Foundation Funding	$2,198,825,906	79.9%	$2,198,825,906	71.7%	$2,198,825,906	67.2%	$2,198,825,906	65.1%	$2,198,825,906	69.8%
Local Sources	$542,461,279	19.7%	$858,635,513	28.0%	$1,062,000,782	32.5%	$1,166,153,784	34.5%	$941,735,400	29.9%
Federal (Impact Aid)	$10,727,965	0.4%	$10,727,965	0.3%	$10,727,965	0.3%	$10,727,965	0.3%	$10,727,965	0.3%
Source: LPA cost study results.										

3. OTHER INCREASES IN STATE AND LOCAL FUNDING THAT WOULD RESULT FROM INCREASING THE FOUNDATION-LEVEL FUNDING

If the Legislature increases the foundation-level funding, districts' local option budgets could increase substantially, and the State would have to pay as much as $30 million to $56 million in additional State Supplemental Equalization Aid. Raising the foundation level of funding would provide additional revenues for districts' general fund budgets, and could increase

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their local option budgets. That's because a district's local option budget is based on a percentage of its general fund budget.

If the foundation-level funding is increased significantly, some districts might reduce their local option budgets, but there's no way for us to know whether or to what extent that would happen. ***Figure 1.7-3*** shows the maximum effect of the cost study results if districts' local option budgets would grow at the same rate as the increases in their general fund budgets.

Figure 1.7-3 **Maximum Potential Effect of Cost Study Results on Local Option Budgets** **2006-07 School Year**					
		LPA Cost Study Results			
2006-07	**Current Funding Formula**	**Input-Based** Class Size 25	**Input-Based** Class Size 18/23	**Input-Based** Class Size 20	**Outcomes-Based**
LOCAL OPTION BUDGETS					
Local Property Taxes (a)	$448,806,294	$503,979,965	$537,563,085	$554,465,264	$516,106,711
State Supp. Equalization Aid					
Under current funding formula	$222,186,876	$222,186,876	$222,186,876	$222,186,876	$222,186,876
Maximum add'l amount	0	$29,987,232	$47,372,120	$56,326,737	$38,017,397
Total Supp. Equalization Aid	$222,186,876	$252,174,108	$269,558,996	$278,513,613	$260,204,273
TOTAL LOCAL OPTION BUDGETS	**$670,993,170**	**$756,154,073**	**$807,122,080**	**$832,978,877**	**$776,310,983**

(a) Maximum effect of cost study results if districts' local option budgets would grow at the same rate as the increases in their general fund budgets.
Source: LPA cost study results.

As the figure shows, such increases would have a secondary impact on State funding, because most districts' local option budgets are subsidized with State Supplemental Equalization Aid. The maximum additional amount of this aid, if any of our estimates were adopted, would range from $30 million to $56 million under the input-based approach, and would be $38 million under the outcomes-based approach.

Finally, ***Figure 1.7-4*** on the next page shows how total State funding from all sources would increase if the foundation-level funding were increased using any of our cost estimates. The totals shown here should be viewed as a maximum as well: they reflect the additional amount the State would pay if it funded all the increase in the foundation-level funding, and if districts' local option budgets would grow at the same rate as the increases in their general fund budgets.

Figure 1.7-4
State Funding for School Districts--All Sources
(If the State Funds All the Additional Foundation-Level Funding)
Current Funding Formula vs. Cost Study Results
2006-07 School Year

	Current Funding Formula	LPA Cost Study Results			
		Input-Based Class Size 25	Input-Based Class Size 18/23	Input-Based Class Size 20	Outcomes-Based
General Fund					
General State Aid	$1,875,754,906	$1,875,754,906	$1,875,754,906	$1,875,754,906	$1,875,754,906
Special Education Aid	$323,071,000	$323,071,000	$323,071,000	$323,071,000	$323,071,000
New State Aid	$0	$316,174,234	$519,539,503	$623,692,505	$399,274,121
Total General Fund	**$2,198,825,906**	**$2,515,000,140**	**$2,718,365,409**	**$2,822,518,411**	**$2,598,100,027**
Districts' Local Option Budgets					
State Supp. Equalization Aid	$222,186,876	$222,186,876	$222,186,876	$222,186,876	$222,186,876
New Supp. Equalization Aid	$0	$29,987,232	$47,372,120	$56,326,737	$38,017,397
Total LOB	**$222,186,876**	**$252,174,108**	**$269,558,996**	**$278,513,613**	**$260,204,273**
Other State Funds					
KPERS Contribution	$175,389,495	$175,389,495	$175,389,495	$175,389,495	$175,389,495
New KPERS Contribution	$0	$18,549,491	$30,304,637	$36,313,619	$23,321,964
Capital Outlay	$19,197,016	$19,197,016	$19,197,016	$19,197,016	$19,197,016
Bond & Interest	$57,724,510	$57,724,510	$57,724,510	$57,724,510	$57,724,510
Miscellaneous (a)	$27,490,524	$27,490,524	$27,490,524	$27,490,524	$27,490,524
Total Other State Funds	**$279,801,545**	**$298,351,036**	**$310,106,182**	**$316,115,164**	**$303,123,510**
TOTAL STATE FUNDING	**$2,700,814,328**	**$3,065,525,285**	**$3,298,030,587**	**$3,417,147,188**	**$3,161,427,810**

(a) Adult Education, Area Vocational Technical School, Driver Training, Food Service, Professional Development, Parent Education, and Tuition Reimbursement
Source: LPA cost study results.

In addition to the increases discussed earlier, this table shows the estimated increases in the KPERS contributions the State makes on behalf of school districts would be at least $19 million under the input-based approach, and would be about $23 million under the outcomes-based approach.

If some or all of the increase in foundation-level funding came from an increase in the local 20-mill property tax levy, and if districts lowered their local option budgets, the State's General Fund and Supplemental Equalization Aid funding amounts would be less than this figure shows.

4. OTHER ISSUES FOR THE LEGISLATURE'S CONSIDERATION

a. **The Legislature may want to consider holding harmless those districts that would receive less than their current level of State funding under either the input-based**

or outcomes-based approaches. The additional amount it would take to ensure that no district receives less than it does now is shown in ***Appendix 16***; Statewide, the amount it would take to hold all districts harmless for 2006-07 would be as follows:

- Input-based (class-size 25) $35.1 million
- Input-based (class-size 18/23) $ 7.0 million
- Input-based (class-size 20) $ 0.7 million
- Outcomes-based $ 9.4 million

If the Legislature decides to hold school districts harmless, that additional funding also could have a ripple effect in 2006-07 on State funding for State equalization aid and the KPERS contribution the State makes on districts' behalf.

b. **The Legislature may want to consider having us provide different "what-if" scenarios using our cost study models.** Because K-12 education funding levels ultimately will depend on the Legislature's policy choices, we designed our cost studies to allow different assumptions or decisions to be factored in. Possible variations could include using different average class-size models; using different student performance outcomes; using different assumptions regarding district-level efficiency (such as using the 50th or 25th percentiles); using different assumptions regarding our analysis of the additional costs of Special Education, Vocational Education, or transportation; or applying our regional cost index to all salary costs or total district costs.

c. **The Legislature, 2010 Commission, At-Risk Council, and others may want to consider a number of other factors that could impact the amount of State funding for school districts, the student performance results achieved, or the quality of information the Legislature has to make informed decisions.** Among the issues we've identified and discussed in this cost study that will need further review:

- Whether there is sufficient accountability to ensure that the additional moneys school districts receive will be used efficiently and effectively, will be used to address the student populations they are intended for, and will result in improved student performance.

- How the State wants to finance any increase in foundation-level funding for school districts. As noted earlier, the Legislature could increase State funding, increase the Statewide mill levy from 20 mills to some higher amount, or do a combination of the two.

- Whether the percent of the additional costs the State pays for Special Education should be reduced from its current statutory level of 92%. If the Legislature adopts our cost estimate, the State would be funding 83% of the non-federally funded share of Special Education costs, which is higher than most neighboring states pay.

- Whether to take any actions to limit the growth in school districts' local option budgets. If the Legislature adopts any of our cost study estimates, the resulting increase in foundation-level funding would allow districts' local option budget—and the State's Supplemental Equalization Aid—to significantly increase, unless local boards of education act to reduce them.

- Whether it would be cost-effective for school districts' internal accounting records to be maintained on a more uniform basis to facilitate cross-district comparisons of detailed expenditures.

- Whether, in reporting expenditure information to the Legislature, the Department of Education should allocate expenditures made by Special Education cooperatives and interlocals to their member districts (as we did for our analyses), so the Legislature will have more comparable information in the future when it looks at expenditures by district.

QUESTION 2: Which Special Needs Students Receive Services, and What Services Are Available to Them?

ANSWER IN BRIEF: Under this question, we were asked to determine whether there was a significant relationship between the students counted for State funding purposes and the students who actually receive those services. For the at-risk program, we found that there's little consistency in which students districts identify as at-risk, or the kinds of services districts classify as at-risk. We also found that the State's method for funding at-risk services has little relationship to the students actually served. For the bilingual program, we found that the number of students counted for funding the program is much lower than the total number of bilingual students districts report serving, and that the State's basis for funding doesn't link funding with need. Under this question, we also provide information regarding the types and variety of services provided to at-risk, bilingual, and Special Education students.

The programs and services discussed under this question are organized as follows:

    2.1 At-Risk Programs and Services
    2.2 Bilingual Programs and Services
    2.3 Special Education Programs and Services

2.1: AT-RISK PROGRAMS AND SERVICES

State at-risk funding is part of a broad effort to provide additional services to students who aren't performing adequately in school. The intent is to help close the achievement gap for these students. Funding for such programs can come from any of the following:

● **State at-risk weighting under the school finance formula.** This source provides funding for additional educational services for students who have been identified as underperforming. Some of the money must be spent on reading programs.

● **Federal Title I.** This source provides funding to improve the quality of education in high-poverty schools, or to give extra help to struggling students. Funding can be used to serve individual students, or for activities that upgrade an entire school (if at least 40% of the students in the school are low-income). In addition, some money must be spent on parent activities and for professional development for teachers and paraprofessionals.

● **Various federal programs and grants.** These typically provide funding for specific academic initiatives—such as reading—or for services to particular groups of students. For example, Emporia received a federal 21st century community learning center grant, which it used to fund a program called QUEST. This program provided tutoring and other academic support to at-risk students after school.

BACKGROUND: AT-RISK PROGRAM REQUIREMENTS

Statutory requirements. Current State law requires districts to use 5.2% of their State at-risk funding for services to help students master basic reading skills by the end of the 3rd grade.

Kansas Department of Education guidelines. These guidelines indicate that State at-risk money must be spent on services for **identified at-risk students**. The Department has provided districts with a list of indicators for identifying students who are eligible for at-risk services. Those indicators include:

- not meeting the requirements necessary for promotion to the next grade
- not meeting the requirements necessary for graduation from high school
- not working at grade level (for example, a student in 6th grade performing at a 5th grade level)
- being held over in the same grade

These indicators are presented as guidance only; school districts are allowed to develop their own criteria for identifying at-risk students. Beginning with the 2005-06 school year, the Department's guidelines also require districts to use some form of diagnostic assessment or evidence-based educational criteria to identify at-risk students. These could be things such as results of State or local assessment tests, or records of academic performance. In addition, Special Education students became eligible that year for at-risk services, so long as those services are not the same services being funded with Special Education funds.

State at-risk funding also can be spent only for **services that are above and beyond what is offered to all students**. For example, a district that offers all-day kindergarten (instead of the half day that's required) could use State at-risk funding only for the additional half day, and then only for those students in the class who are identified as at-risk. The remainder of program expenses would have to be paid from other sources.

Within those guidelines, districts can design their programs based on the needs of at-risk students and the resources available. For example, a district could offer services as varied as before- or after-school tutoring programs in math; elementary school reading programs; or an alternative high school.

Department oversight. The Department audits districts' reported at-risk expenditures each year to ensure that they spent at least as much money on approved at-risk services as they received in State at-risk funding. Occasionally the Department conducts "on-site" reviews at a few districts, checking for whether the district:

- has documented the criteria for determining students' eligibility for at-risk services
- can provide a list of students receiving at-risk services
- has spent 5.2% of State at-risk funding to help students master basic reading skills by the end of the 3rd grade

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BACKGROUND: NUMBER OF STUDENTS FUNDED FOR AT-RISK PROGRAMS AND SERVICES

State funding for at-risk programs is provided through a separate weight in the State education funding formula. Under the current formula, for each student who is eligible for free lunches under the National School Lunch Act, the State pays districts an <u>additional</u> 19.3% of the Base State Aid Per Pupil (BSAPP). For the 2005-06 school year, this weight generated an additional $822 in State funding for each free-lunch student.

Figure 2.1-1 shows how the count of free-lunch students has changed over the past six years, and the amount of State funding districts have received based on this student count. As the figure shows, for the 2004-05 school year the State distributed $52 million in at-risk funding to school districts. Every district received at least some State funding, ranging from $4,249 for Nes Tre La Go to $10.1 million in Wichita.

The 2005 Legislature increased the at-risk weight from .10 to .193. Under the revised weight for 2005-06, districts will receive an estimated $111.2 million, or more than double the previous year's amount.

Figure 2.1-1
State At-Risk Funding (a)
1999-00 to 2004-05

	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05
Funding (in Millions)	$41.1	$41.1	$47.5	$49.4	$51.7	$52.1
Students Eligible for Free Lunch	107,248	109,650	113,881	121,928	129,885	134,811

(a) Adjusted for inflation to 2004-05 dollars.   Source: Department of Education data.
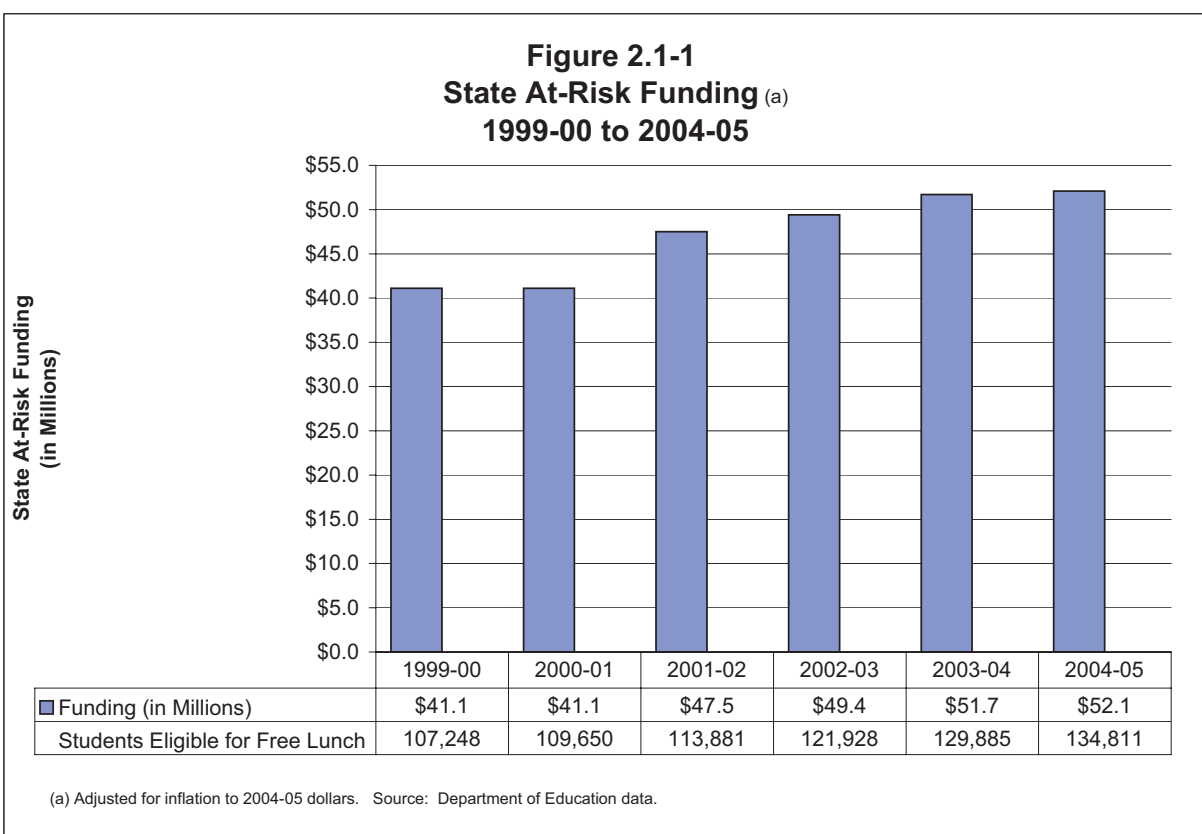
BACKGROUND: REPORTED AT-RISK PROGRAM EXPENDITURES

Until 2005-06, there was no separate accounting fund for districts to deposit their at-risk funding or record their at-risk expenditures. As a result, uniform historical accounting information for districts' at-risk programs is not available.

Each year, however, districts are required to report the amount they spend on at-risk programs and services to the Department on a document called the "local consolidated plan." That information is supposed to include all actual at-risk expenditures, and the Department uses this information to report summary statistics. Districts reported that they spent $61.5 million on at-risk programs in 2003-04, the most recent year for which those data were available.

RESULTS: COMPARING STUDENTS COUNTED FOR FUNDING PURPOSES WITH THE STUDENTS WHO ACTUALLY RECEIVED AT-RISK SERVICES

To make these comparisons, and to get a better handle on district services and expenditures for at-risk programs, we selected 11 districts to review in detail. Our selection was based on an analysis of the expenditure, student count, and other data districts had reported to the Department of Education for 2003-04. Our sample included districts that had reported a large population of students who were either at-risk or eligible for free lunches, or had reported very high costs per at-risk student served. Our sample districts are shown on ***Figure 2.1-2.***

We visited all 11 districts, and obtained and analyzed detailed student count, activity, and expenditure information for each one. The results of our work are summarized below:

1. <u>NUMBER OF STUDENTS SERVED</u>

Districts have not reported this number on a uniform, consistent basis. In 2003-04, the latest school year for which information was available, districts reported to the Department of Education that they served nearly 143,000 at-risk students. However, testwork in our sample districts showed they don't report the number consistently. Some reported the number of students eligible for free lunches, others reported students participating in State-funded at-risk programs only, and others reported students participating in <u>all</u> at-risk programs. These reported figures also aren't audited by the Department.

Districts' definitions of which students actually qualify for at-risk services also varies widely across the State, which can impact their reported number of at-risk students. Although all districts in our sample listed a number of "academic delay" measures as criteria that would make a student eligible for at-risk services, each also had their own mix of social characteristics that they used to identify at-risk students, such as socioeconomic status (qualifying for free or reduced-price lunches), juvenile offender status, having a single parent, being re-

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ferred by SRS, having certain medical conditions, and being a bilingual or migrant student. And as noted earlier, districts decide which activities they count as at-risk services.

2.   RELATIONSHIP BETWEEN FUNDING AND SERVICES

The State's basis for funding at-risk services has little relationship to the number of students who receive at-risk services. Poverty serves as the basis for <u>funding</u> the at-risk program, but lack of academic progress is the basis for receiving <u>services</u> under the program. During 2003-04, 129,885 students were eligible for free lunches, compared with the nearly 143,000 at-risk students districts reported they served. On their face, these numbers seem fairly similar.

To determine whether there is a significant relationship between the students counted for funding purposes and the students who receive at-risk services, we asked our sample districts for lists of students who qualified for free lunches, and of students who had received at-risk services during the 2004-05 school year. We asked them to report students who participated in <u>any</u> at-risk program offered by the districts, not just the State-funded programs, because we found that a district's decision about which programs to fund with different funding sources is largely just an accounting issue.

We compared these lists of students in two ways:

- total <u>headcount</u> of free-lunch students to total <u>headcount</u> of students receiving at-risk services
- <u>names</u> of free-lunch students to <u>names</u> of students receiving at-risk services

Figure 2.1-2 shows the results of our comparisons. The fact that districts define who is eligible for services, as well as which activities they count as at-risk services, makes it difficult to make meaningful comparisons among districts. Nonetheless, two points stood out clearly:

- **The small districts in our sample provided at-risk services to far fewer students than the number of students counted for funding purposes, and they tended <u>not</u> to be the same students.** Under "Comparison 1: Headcounts" on the figure, for example, Stafford provided at-risk services to 73 students, but the district had 147 free-lunch students who served as the basis for funding purposes. Under "Comparison 2: Names," we found that only 57 of these 147 students (39%) both qualified for free lunches AND received at-risk services.

- **Several of the larger districts identified <u>all</u> students who qualify for free lunches as being eligible for and receiving at-risk services.** This resulted in a <u>large</u> number of students being reported as receiving at-risk services. The larger districts had a more difficult time providing us with lists of specific at-risk students who had received services, generally because they provide school-wide services—such as reducing class size—in their high-poverty schools.

		Figure 2.1-2 **Comparing Students Receiving At Risk Services** **To Students Counted for At-Risk Funding** **2004-05**			
District #, Name	**# Students eligible for Free Lunches 9/20/2004**	**Comparison 1: Headcounts** of Students Receiving At-Risk Services with Free-Lunch Students		**Comparison 2: Names** of Students Receiving At-Risk Services with Free-Lunch Students	
		# Students receiving At-Risk Services	**Difference (# served minus # free lunches)**	**Students who got At-Risk services AND free lunches**	**% match** (a)
326 Logan	63	47	16 fewer	13	21%
217 Rolla	94	59	35 fewer	28	30%
349 Stafford	147	73	74 fewer	57	39%
404 Riverton	255	39	216 fewer	13	5%
253 Emporia	2,279	1,876	403 fewer	1,134	50%
480 Liberal	2,593	2,949	356 more	2,593	100% (b)
457 Garden City	3,511	4,770	1,259 more	1,756	50%
512 Sh. Mission	3,654	6,609	2,955 more	2,205	60%
443 Dodge City (c)	4,004	4,976	972 more	4,004	100% (b)
500 Kansas City	12,593	17,708	5,115 more	12,593	100% (b)
259 Wichita	25,389	39,290	13,901 more	25,389	100% (b)

Source: LPA analysis of data reported by sample districts.
(a) Percent of students eligible for free lunches who also received at-risk services.
(b) These districts say that all free-lunch students are at risk, and all of them receive at-risk services.(c)
(c) Excludes 4-year-old At-Risk program (124 students)

OTHER RESULTS: SERVICES AND EXPENDITURES

3.   VARIATIONS IN AT-RISK SERVICES PROVIDED

The most common types of at-risk services for specific students included after-school activities, special reading and math programs, alternative school settings, and counseling services. These are described below:

- **After school activities, such as tutoring in reading or math** - Nine of 11 districts in our sample reported they provided this type of service, which typically involves regular education teachers as an extra duty. For example, Emporia provides an "Extended Learning" program focused on math and reading, and students referred to the program are required to attend.

- **Special reading and math programs offered during regular school hours** - Nine of our 11 sample districts reported offering these services, which generally made use of specialized teachers or paraprofessionals. For example, officials at the elementary school level in Kansas City offer a program called "Reading Is Fundamental."

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- **Alternative school settings (mainly high schools)** - Eight of our sample districts reported operating or sharing in the cost of an alternative school. Enrollment levels for the districts we visited ranged from about 40 students to about 200 students. These schools generally made extensive use of computers, had small class sizes, and were largely self-paced for the students. For example, in cooperation with three neighboring school districts, Riverton shares costs for an alternative high school called Cornerstone. If needed, Riverton can refer up to 12 students to this alternative school.

- **Counseling services** - Eight sample districts offered these services, which address a variety of needs, including academic, social, nutritional, and family issues. Often these services were offered in a group setting, and weren't limited to students identified as at-risk.

We also saw at-risk services that were unique among our sample districts. Examples of some of those services include:

- **Therapeutic education center** – Dodge City is one of 14 districts belonging to a cooperative that provides a mental health day school to serve at-risk students before and after a stay at Larned State Hospital.

- **Kid Zone** – Kansas City offers this program before and after school for kids who have no safe place to go. The program provides academic supplies and recreation.

- **Transportation** – Kansas City provides transportation for migrant students to and from after-school programs held at El Centro, a community organization providing services to migrant families.

- **Free lunch during summer**– Stafford provides lunch for children (ages one to 18) in the summer, whether or not they are enrolled in school.

- **Junior ROTC** – Officials in Wichita describe this program as a character-building and leadership program that's intended to help students connect with their school, and that involves community service activities.

Some districts also used at-risk moneys for global programs intended to serve <u>all</u> students in school buildings with a significant number of students considered to be at-risk. Examples of such programs include:

- **Class-size reduction** - Generally, additional teachers are hired to reduce the number of students in each class. Of the districts included in our sample, Emporia, Kansas City, Liberal, Riverton, and Wichita each reported using class-size reduction as a method to provide services to at-risk students.

- **Full-day kindergarten** - State law requires half-day kindergarten, but some districts have chosen to provide full-day kindergarten for all kindergarten-aged students. Districts in our sample providing all-day kindergarten included Dodge City, Emporia, Riverton, Shawnee Mission, Stafford, and Wichita.

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4.   EXPENDITURES FOR AT-RISK PROGRAMS

In providing at-risk services, our sample districts spent much more than they received in State at-risk funding. Before the current school year, all at-risk moneys districts received from the State were deposited into each district's General Fund, which made accounting for at-risk expenditures difficult. Beginning with the 2005-06 school year, districts are required to place all moneys they receive for at-risk plans or programs, regardless of source, into a newly created At-Risk Education Fund. In addition, all expenses for providing at-risk programs and services are required to be paid from this Fund.

We asked our sample districts to report <u>all</u> expenditures they made to provide at-risk services, regardless of funding source. We reviewed those expenditures to ensure they were reasonably related to the at-risk program, and represented direct costs of the programs. We removed indirect costs (such as allocations of administrative salaries or utilities) when we were able to identify them, but we did not review detailed expenditure documentation.

As shown in ***Figure 2.1-3,*** districts reported spending far more on at-risk services than they received in State at-risk funding. Our expenditure reviews showed that, in addition to

		Figure 2.1-3 State At-Risk Funding and Total Spending Reported 2004-05			
		Expenditures districts reported to us.....			
District #, Name	State At-Risk Funding	Total Expenditures for at-risk services	At-Risk State Funding as a % of Total Expenditures	expenditures made from...	
				General Fund	All Other Funds
326 Logan	$ 25,496	$ 68,361	37%	$ 51,462	$ 16,899
217 Rolla	$ 36,699	$ 79,956	46%	$ 36,699	$ 43,257
349 Stafford	$ 56,786	$ 172,980	33%	$ 100,019	$ 72,961
404 Riverton	$ 110,096	$ 192,935	57%	$ 106,751	$ 86,184
253 Emporia	$ 888,876	$ 3,438,096	26%	$ 1,292,232	$ 2,145,864
480 Liberal	$ 973,090	$ 3,336,437	29%	$ 991,079	$ 2,345,358
512 Sh. Mission	$ 1,292,560	$ 10,697,741	12%	$ 7,939,608	$ 2,758,133
443 Dodge City	$ 1,316,510	$ 6,760,166	19%	$ 2,051,031	$ 4,709,135
457 Garden City (a)	$ 1,346,642	$ 1,376,963	98%	$ 1,376,963	n/a
500 Kansas City (a)	$ 4,894,807	$ 5,544,000	88%	$ 5,544,000	n/a
259 Wichita	$ 10,139,216	$35,091,000	29%	$ 12,644,863	$ 22,446,137
TOTALS	$ 21,080,778	$ 66,758,635	32%	$ 32,134,707	$ 34,623,928

Source: LPA analysis of data reported by sample districts.
(a) These districts reported it would be difficult to determine exactly how much they spent from other funds to provide at-risk services.

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the types of programs described on the previous page, some districts included program-matic activities that weren't educational in nature or didn't involve one-on-one services to students. For example:

- Wichita reported nearly $600,000 in security officer salaries as an at-risk expense
- Shawnee Mission reported salary costs of about $830,000 for staff who meet weekly to discuss and make plans for at-risk students and programs

Sources for the additional spending districts reported included federal grant moneys (most commonly from Title I), other gifts and grants (for example, a grant to one district from the Kansas Alliance of Black School Educators), and the districts' General Funds. For the districts that reported expenditures from other funds, State at-risk aid accounted for only about 30% of their total at-risk expenditures.

About 93% of at-risk expenditures our sample districts reported to the Department were for salaries and benefits. This reflects only a portion of their total expenditures, because most of these districts only reported how they spent their <u>State</u> at-risk moneys. During our visits to districts, officials told us they use at-risk moneys (from all sources) for salaries and benefits for full-time teachers and paraprofessionals dedicated to at-risk services (such as for special reading programs), as well as for the following:

- salaries for regular teachers providing at-risk services after hours (such as for tutoring)
- summer school teachers
- teachers and staff for alternative high schools
- materials and supplies (often for specialized reading programs like Fast ForWord)
- training staff in specialized programs

Most of our sample districts said they would spend the additional at-risk funding they received in 2005-06 to initiate or expand at-risk services. State at-risk funding will more than double for the 2005-06 school year as a result of actions by the Legislature during the 2005 special legislative session. As noted earlier, districts are projected to receive $111.2 million total in State at-risk funding, compared to the $52 million they received for 2004-05. ***Figure 2.1-4*** shows the ways in which districts told us they plan to spend the increased funding.

					Begin or expand programs...			
USD #, District	Hire Staff	Increase Salaries	Purchase Supplies	Replace Funding (a)	After School Programs	All-Day Kindergarten	Summer School	Counseling Services
326 Logan			x	x	Expand			
217 Rolla		x	x					
349 Stafford			x		Expand			Expand
404 Riverton					Expand			
253 Emporia						Expand	Expand	Expand
480 Liberal	x							Expand
443 Dodge City			x	x		Expand	Expand	
512 Sh. Mission	x							
457 Garden City					Begin	Begin	Expand	
500 Kansas City		x						
259 Wichita	x	x	x			Expand		
Total reporting this choice:	3	3	5	2	4	4	3	3

Figure 2.1-4
How Districts Intend to Spend the Additional At-Risk Funding
They Received for 2005-06

(a) "Replace funding" means reducing reliance on funding from other sources.

Source: District responses to LPA survey

2.2:   BILINGUAL PROGRAMS AND SERVICES

State and federal laws require school districts to provide language-support services to students who aren't proficient in English based on the results of a standardized language assessment. Most recently, the No Child Left Behind Act has required states to establish standards and benchmarks for raising English proficiency. Districts may receive both State and federal funds to provide services to students with limited English proficiency, as follows:

State bilingual funding. Districts that operate a State-approved bilingual program (described below) are eligible for State funding for the time students spend with "bilingual-endorsed" teachers.

Federal Title III. Districts are eligible if they can show they have enough bilingual students to qualify for $10,000 in aid from this federal program. (At the current rate, it would take about 110 students.) To reach that minimum, districts can enter into cooperative agreements with other districts.

Other sources. Districts that receive federal funding for migrant and refugee programs can use some of these moneys for language services. In addition, some districts have received special federal grants for specific programs.

During 2004-05, a total of 81 districts received State bilingual education funding, and estimated that they provided services to 24,524 students. According to the most recent Department of Education data, the most common first language spoken was Spanish, accounting for 82% of the students reported. The next most common languages were Vietnamese and Low German, each of which accounted for about 3% of the students. In all, Kansas districts reported 132 different first languages.

Many names and acronyms are used in referring to these students and the services they receive. For example, students sometimes are referred to as English Language Learners (ELLs) or as being Limited English Proficient (LEP). Services are sometimes called English as a Second Language (ESL) or English for Speakers of Other Languages (ESOL) services. Because the State's program and the participating students historically have been referred to as "bilingual," we are using that term in this report to encompass all these names and acronyms.

BACKGROUND: BILINGUAL PROGRAM REQUIREMENTS

To have a State-approved program and be eligible for State bilingual funding, districts must do the following:

Identify and assess students. Kansas Board of Education procedures require districts to give students a questionnaire to determine what language is spoken in the student's home and what the student's first language is. If the answer to either of these isn't English, the student's English proficiency must be assessed.

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Develop a program and implement it. The Department has set curricular standards for bilingual students. These standards are intended to help districts gauge a student's proficiency for listening, speaking, reading, and writing English, and also to provide instructional strategies for teachers.

Have specially trained teachers. Districts receive State bilingual funding only for the time students spend with "ESL-endorsed" teachers, or teachers who are actively working toward an ESL endorsement, or paraprofessionals supervised by these teachers. To become endorsed, teachers must take a series of 5 or 6 university-level courses on issues and methods involved in working with culturally and linguistically diverse students, and must pass an examination. Any teacher can become endorsed, not just those who speak a foreign language.

Measure student progress and assess proficiency. Districts must establish procedures to monitor a student's progress while receiving ESL services. After a student becomes proficient in English, he or she exits the program and is also monitored, generally for two years.

Provide notification to the parents in their native language. To adequately notify non-English speaking parents of school activities, all notices sent home must be in English and in the parent's native language.

BACKGROUND: NUMBER OF STUDENTS FUNDED FOR BILINGUAL PROGRAMS AND SERVICES

Kansas provides funding to districts that meet State requirements for a bilingual program through a separate weight in the State's education finance formula. State funding is paid only for the "contact" hours bilingual students have with an ESL-endorsed teacher or a paraprofessional supervised by an ESL-endorsed teacher. Six contact hours represents one FTE bilingual student.

Under the current formula, for each FTE bilingual student the State pays districts an additional 39.5% of the Base State Aid Per Pupil (BSAPP). For 2005-06, this weight generated an additional $1,682 in State funding for each FTE bilingual student.

Figure 2.2-1 shows the trend in the amount of State funding provided to cover bilingual program costs, districts' reported expenditures for those programs, and the count of FTE bilingual students. As the figure shows, for the 2004-05 school year the State distributed $9.8 million in bilingual funding to school districts.

The 2005 Legislature increased the bilingual weight from .20 to .395. Under the revised weight for 2005-06, districts will receive an estimated $22.5 million, which is more than double the previous year's funding.

BACKGROUND: REPORTED BILINGUAL PROGRAM EXPENDITURES

During the 2004-05 school year, districts spent $20.7 million from their Bilingual Education Funds, where all expenditures for bilingual students are supposed to be recorded (except for expenditures from federal funds). These reported expenditures are shown on *Figure 2.2-1.*

Figure 2.2-1
State Bilingual Funding and Expenditures (a)
1999-00 to 2004-05

	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05
☐ State Bilingual Funding	$7.2	$8.1	$8.9	$8.8	$9.5	$9.8
■ Expenditures	$13.3	$14.1	$15.8	$16.6	$17.9	$20.7
Reported Headcount	18,672	20,129	21,288	22,034	24,102	24,524
Bilingual FTE	8,461	9,752	10,632	10,812	11,940	12,652
Districts Funded	61	62	62	65	72	81
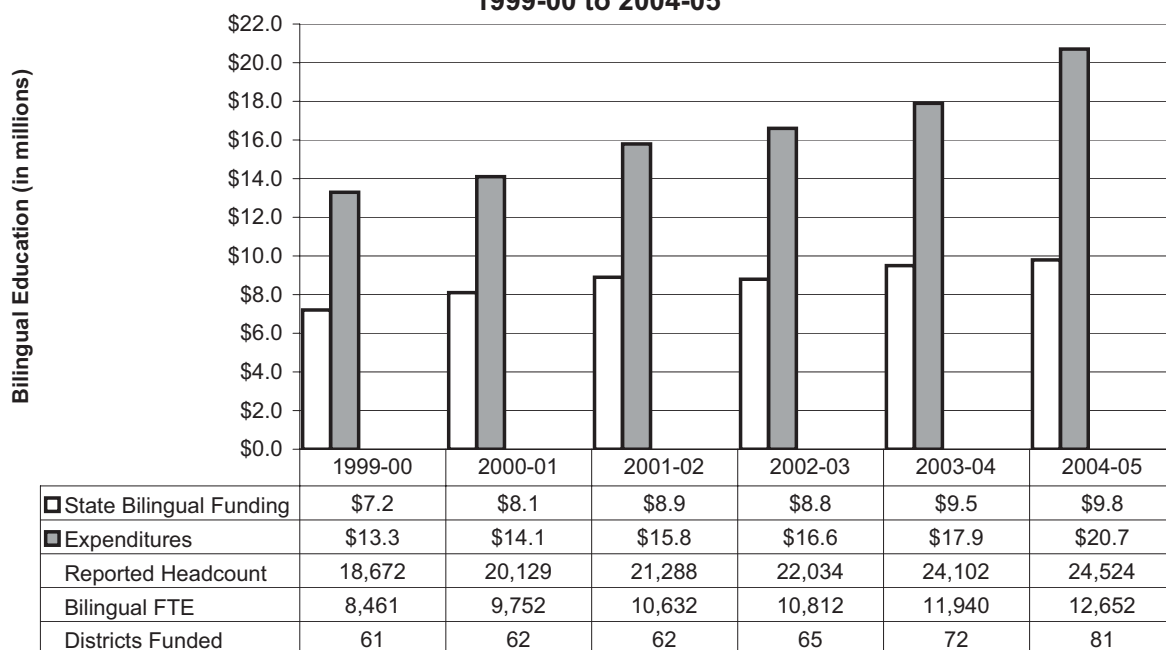
(a) Adjusted for inflation to 2004-05 dollars.
Source: Department of Education data.

RESULTS: COMPARING STUDENTS COUNTED FOR BILINGUAL FUNDING PURPOSES WITH THE STUDENTS WHO ACTUALLY RECEIVED SERVICES

To make these comparisons, and to get a better handle on district services and expenditures for bilingual programs, we selected 10 districts to review in detail. Our sample included districts that reported having a large number of bilingual students, or had high bilingual expenditures in total or per student during 2003-04. These districts, which accounted for 68% of the FTE bilingual students that year, are shown on ***Figure 2.2-2.***

We visited 8 of the 10 districts, and obtained and analyzed detailed student count, activity, and expenditure information for all 10 districts. Here are the results of our work:

1.   NUMBER OF STUDENTS SERVED

Districts have not reported this number on a uniform, consistent basis. During this cost study, we heard that some districts with small numbers of bilingual students weren't report-ing those students to the Department. For the 2003-04 school year, 229 districts reported they had no bilingual students. Although we didn't try to verify this information, the 2000 Census shows that 114 of these 229 districts had households with school-age children

where English wasn't spoken well. These Census data reflect a slightly different time period, but it seems unlikely that <u>none</u> of these 114 districts had any bilingual students.

In addition, the bilingual students that districts <u>do</u> report aren't always reported consistently. Although those numbers can fluctuate from year to year for legitimate reasons, Department officials noted that these figures are self-reported and aren't audited, that pre-kindergarten students sometimes were included and sometimes not, and that definitions changed slightly one year.

2. RELATIONSHIP BETWEEN FUNDING AND SERVICES

Funding bilingual education based on service contact hours doesn't link funding with need. State bilingual funding is distributed based on the number of minutes that bilingual services are provided by "endorsed" teachers or by paraprofessionals who are supervised by such teachers. However, districts are reimbursed for a small portion of the time bilingual students are in the classroom. This information is shown in *Figure 2.2-2.*

Figure 2.2-2 Comparing FTE Bilingual Students to Students Receiving Bilingual Services, and Showing State Bilingual Funding per Bilingual Student Served 2004-05				
District #, Name	State bilingual funding	Bilingual FTE used to calculate bilingual funding	# Students receiving services	State bilingual $/student served
266 Maize	$5,408	7.0	104	$ 52
418 McPherson	$ 1,159	1.5	15	$ 77
457 Garden City	$ 751,740	973.0	2,008	$ 374
405 Lyons	$ 41,720	54.0	102	$ 409
500 Kansas City	$ 1,362,519	1,763.5	4,063	$ 335
259 Wichita	$ 2,258,696	2,923.5	5,342	$ 423
253 Emporia	$ 565,157	731.5	1,235	$ 458
480 Liberal	$ 640,485	829.0	1,296	$ 494
443 Dodge City	$ 1,395,316	1,806.0	2,766	$504
217 Rolla	$ 23,951	31.0	37	$ 647
Source: LPA analysis of data provided by sample districts.				

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The information presented in this figure raises two issues:

Even though districts are required to provide services to all bilingual students, the current funding formula treats them very unequally. As the figure shows, McPherson received a negligible amount of State bilingual funding, both in total and on a per-student basis, for the 15 bilingual students it served. During 2004-05, the district had one ESL-endorsed teacher, who traveled between elementary schools working with students one-on-one, and who provided one high-school-level class. Although the district incurred additional costs in providing these services, those services resulted in very few "countable" minutes for funding purposes.

In contrast, Rolla, with 38 bilingual students, received the highest level of State funding per student of any of the districts in our sample. Many of Rolla's teachers had an ESL endorsement during 2004-05. Here's an example of why that matters: an elementary teacher with an ESL endorsement who has one bilingual student in class all day generates bilingual funding nearly every minute of every day. The student is likely receiving what is called "modified instruction," which means the teacher is adapting instruction in some way to make the content more comprehensible.

Even though these districts have the same responsibility for educating their bilingual students, the State provides them with very different resources for doing so.

Districts may not get funded for all the bilingual services they provide. Paraprofessionals provide services to many bilingual students—in some cases a paraprofessional may be the only person who speaks the student's first language. However, districts may not be able to claim funding for all services paraprofessionals provide. For example, officials from Lyons said that, although paraprofessionals provide services to students in the high school and in pre-kindergarten, they couldn't claim funding for their services because they didn't have endorsed teachers at those levels to supervise the paraprofessionals.

In addition, some districts have an influx of students–particularly migrant students–after the official student count date for funding. Migrant students and their families move to or from an area based on the availability of work. For example, Liberal officials told us that 83 bilingual students enrolled <u>after</u> the September 20 count date. They were required to serve those students, but received no funding for them.

Neighboring states fund bilingual services based on headcount, not on service time provided. Oklahoma, Colorado, Missouri, Nebraska, and Iowa all base bilingual funding on headcount enrollments for bilingual students, not on the time they spend with an endorsed teacher. These states generally calculated bilingual aid by multiplying headcount by a weighting factor, and then by a base-level of state aid. (The bilingual weighting generated by our outcomes-based approach also uses headcounts of students, not contact hours.) Iowa and Colorado limit state funding to three and two years, respectively.

OTHER RESULTS: SERVICES AND EXPENDITURES

3. VARIATIONS IN BILINGUAL SERVICES PROVIDED

Districts use a wide variety of methods to provide English language services. This variation is summarized in ***Figure 2.2-3***. The types of bilingual services provided depend on the number of bilingual students, how proficient they are in English, the number of endorsed teachers or paraprofessionals, and the overall financial resources available.

Figure 2.2-3 Methods for Delivering Bilingual Services 2004-05	Dodge City	Emporia	Garden City	Kansas City	Liberal	Lyons	McPherson	Maize	Rolla	Wichita
Number of Bilingual Students Served	2,766	1,235	2,008	4,063	1,296	102	15	104	37	5,342
Bilingual Students served as a % of district enrollment	46%	25%	26%	20%	28%	11%	1%	2%	16%	11%
Pull-Out: The bilingual student is pulled out of a regular education class to receive instruction from a qualified teacher (an ESL-endorsed teacher or a paraprofessional assisting an ESL-endorsed teacher).	X		X	X	X	X	X	X	X	X
Push-in: An ESL-endorsed teacher comes into the regular classroom to give language assistance to the bilingual student		X	X			X				X
Modified Instruction: A regular education teacher who has an ESL endorsement "modifies" instruction so that the academic content is comprehensible.	X	X	X	X		X			X	X
Sheltered Instruction: The class is comprised solely of bilingual students and the academic subject matter is provided through "sheltered" or adapted instruction to teach both English and the academic content material.	X	X	X	X		X				X
ESL Class Period: Used in the secondary school setting, students receive ESL instruction during a regular class period and receive course credit.	X	X	X	X	X	X	X	X	X	X
Paraprofessional Support: An aide (preferably one who speaks the child's first language) provides instruction to the student in the classroom, and may provide individual language lessons outside the classroom.	X	X	X	X	X	X		X		X
Bilingual: All the students speak the same first language, and instruction is provided in their native language, with the gradual introduction of English. **Dual Language:** Both native English and non-English speaking students are in the same class. Half the instruction is in English and half in the non-English language.	X	X	X							X
Source: LPA survey of school districts.										

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For example, because McPherson has 15 bilingual students scattered throughout grade levels and different buildings, it provides many of its students with one-on-one assistance with an endorsed teacher for approximately one hour per week. By contrast, in Dodge City, where 46% of students were classified as bilingual in 2004-05, many students participate in sheltered instruction–classes comprised solely of bilingual students where the presentation of the subject matter is adapted to teach both English and academic content material.

4. <u>EXPENDITURES FOR BILINGUAL PROGRAMS</u>

In providing bilingual services, our sample districts spent much more than they received in State bilingual aid.   State law requires that all expenditures for bilingual services, regardless of funding source, be recorded in the Bilingual Education Fund. The only exception is spending from federal funds, which usually is reported separately (although Emporia and Kansas City both reported federal fund expenditures in their Bilingual Education Funds).   We found that districts don't report their bilingual spending consistently, which makes it difficult to compare expenditures per student.

We asked our sample districts to report all expenditures they made to provide bilingual services, regardless of funding source. We reviewed those expenditures at a high level to ensure they were reasonably related to providing bilingual services, and represented direct costs to the programs. We removed indirect costs (such as allocations of administrative salaries or utilities) when we were able to identify them. We did not review detailed expenditure documentation.

As *Figure 2.2-4* shows, our sample districts reported spending more on bilingual services than they received in State bilingual funding. In general, they told us they used General Fund or federal moneys to pay for their programs. Most often the additional moneys districts reported spending were federal funds, such as Title III, which must be spent to provide services to bilingual students.

Most of the bilingual expenditures our sample districts reported were for salaries and benefits. Across the State, all districts with bilingual programs reported that 94% of expenditures were for salaries and benefits. For the 10 districts in our sample it was 89%.   Non-salary expenses were generally for tuition and professional development for staff, classroom books/supplies for students, and computers.

Most of our sample districts said they would spend the additional bilingual funding they received in 2005-06 to hire more staff. State bilingual funding more than doubled, from $9.8 million in 2004-05 to $22.5 million, for the 2005-06 school year as a result of actions by the Legislature during the 2005 special legislative session.

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				Reported Expenditures	
District #, Name	**State Bilingual Funding**	**Total Reported Expenditures**	**State Bilingual Funding as % of Total Expenditures**	**Expenditures from Bilingual Fund**	**Expenditures from other funds**
418 McPherson	$1,159	$57,256	2%	$52,673	$4,583
266 Maize	$5,408	$99,567	5%	$98,840	$727
217 Rolla	$23,951	$81,527	29%	$80,117	$1,410
405 Lyons	$41,720	$189,245	22%	$189,245	$0
253 Emporia	$565,157	$1,342,662	42%	$1,318,548	$24,114
480 Liberal	$640,485	$1,044,172	61%	$920,674	$123,498
457 Garden City	$751,740	$1,179,685	64%	$1,029,029	$150,656
500 Kansas City	$1,362,519	$1,949,350	70%	$1,949,350	$0
443 Dodge City	$1,395,316	$1,669,654	84%	$1,394,929	$274,725
259 Wichita	$2,258,696	$6,121,075	37%	$5,548,168	$572,907
Totals	$7,046,151	$13,734,193	51%	$12,581,573	$1,152,620

Figure 2.2-4
Expenditures for Bilingual Services
2004-05

Source: LPA analysis of data provided by sample districts.

Figure 2.2-5 shows that some districts plan to hire more staff—including teachers, para-professionals, and translators—to work with bilingual students. Two districts with small programs, Maize and Rolla, said they would use the additional money to reduce the amount they currently draw from their General Funds.

Figure 2.2-5
How Districts Plan To Spend Additional Bilingual Funding

District #, Name	Hire More Staff	Rely Less on Other Funds	Staff Training	Salary Increases	Text Books & Supplies	New Programs
418 McPherson				X		
266 Maize		X				
217 Rolla		X				
405 Lyons	X				X	
253 Emporia	X			X		
480 Liberal						Initiate: Dual language program, sheltered instruction & immersion class. Adopt bilingual curriculum in middle schools
457 Garden City	X	X				Expand summer school; more tutoring before and during school; after-school program at all grade levels
500 Kansas City	X		X			
443 Dodge City	X				X	
259 Wichita	X		X			New intake center; expand programs in neighborhood schools
Total	6	3	2	2	2	3

Source: LPA survey of the school districts

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2.3:   SPECIAL EDUCATION PROGRAMS AND SERVICES

Background information on program requirements, students served, expenditures, and funding and distribution for Special Education are discussed in Question 1, Section 1.3. This section focuses on program service issues.

DESCRIPTION OF SPECIAL EDUCATION PROGRAMS AND SERVICES

1. WHO PROVIDES THE SERVICES

Most districts contract with a cooperative or interlocal to provide Special Education services. School districts are responsible for providing appropriate educational services to their students, and have several options for doing so. These include:

- providing Special Education services with their own teachers (stand-alone district)
- contracting with a private entity, such as a residential facility
- joining other schools to form a Special Education "cooperative" or "interlocal." A cooperative is administered by a member school district, while interlocals are managed by separate, independent entities. Joining such groups can allow districts to pool their resources to provide Special Education services more efficiently and effectively than they could provide alone.

For the 2004-05 school year, 270 of Kansas' 300 school districts were members of Special Education cooperatives or interlocals, while 30 school districts provided their own services. Cooperatives and interlocals are generally similar to stand-alone districts in the way they provide Special Education services. For example:

- all employ certified teachers, paraprofessionals, nurses, social workers, and other specialists such as occupational therapists and speech and language therapists. These staff are responsible for everything from developing individual education programs (IEPs) to providing direct service.
- cooperatives and interlocals typically send their staff to the district schools that Special Education students attend, just as a stand-alone district would assign its teachers to one or more schools.
- cooperatives and interlocals sometimes operate a special purpose school for particular types of students; stand-alone districts may do this as well.

One of the ways in which they differ is that some cooperatives and interlocals provide little to no transportation services. In those cases, students' home districts are responsible for getting them to and from school.

2. WHERE SERVICES ARE PROVIDED AND WHAT THEY LOOK LIKE

State and federal law require each school district, to the maximum extent appropriate, to educate students with disabilities <u>with</u> students who are not disabled. Here's how services might be provided, both in the regular classroom and in a pull-out setting:

- regular education classroom. Special Education staff work in the regular classroom, doing such things as providing one-on-one tutoring, assisting the student in taking proper notes during a lecture period, or helping a group of students practice various reading and writing skills.

- pull-out setting. This typically involves a separate classroom within a school or a separate building, known as a special purpose school. Pull-out might be used when:

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- ‣ students working with speech pathologists go to another room to practice pronunciation
- ‣ students' behavioral or emotional disabilities are too disruptive to allow them to participate in the regular education classroom
- ‣ students with certain physical or mental disabilities are learning at a slower rate than other students

Students who spend a large portion of their day outside the regular education classroom often rejoin their peers for classes such as music and physical education, as well as joining them for lunch.

In addition, students with severe health or behavioral problems may need care on the way to-and-from school. In such cases, nurses or other appropriate staff will accompany the student on a school bus.

As part of our work for this cost study, we traveled across the State and observed Special Education services in about 25 different settings. The duties of Special Education staff appeared to be consistent across the State; in general, they assist in the creation of the IEP for each student and provide the services called for in that document.

Most of the staff are either certified teachers or paraprofessionals. The teachers provide most of the instruction, while paraprofessional staff work with students– either individually or as part of a group– to implement instruction in areas such as math, reading, writing, communication, and the like. In addition, they help with personal and physical-care issues, such as assisting the student with toileting, eating, and behavior-control activities.

Some of the services we saw included:

- ● The Levy School in Wichita provides services for students who are severely multiply disabled, mentally handicapped, autistic, and otherwise health-impaired. All students are bused to-and-from this site. Because of the severe nature of these students' disabilities, the school has a high staff-to-student ratio. It has an indoor pool with a floor that can be raised to allow the depth of the water to change so that students can experience "water activities," although it was broken at the time of our visit.

- ● At Schlagel High School in Kansas City, we observed Special Education teachers providing "class-within-a-class" assistance to students. In a biology class, a teacher was assisting a student with note-taking activities during a lecture period; in an algebra class, a teacher sat beside a student to help him solve equations while the rest of the class worked on similar problems.

- ● At a Kansas City grade school, we observed a room with four students, three of whom were in wheelchairs. The teaching staff consisted of one teacher and two paraprofessionals; the grandmother of one student also was present. The students were working on communication skills, such as pushing a button to acknowledge they were thirsty. In another part of the school, we observed a resource room, where students would go to receive specialized instruction, either in a one-on-one setting or in a small group. Students could work on a variety of skills, such as math or reading. We observed a group of three students working on word-recognition skills.

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3. <u>CATASTROPHIC AID</u>

Districts incur significant costs for certain high-needs students. School districts are responsible for providing the services every student in Special Education needs, regardless of how costly those services might be. State law provides catastrophic aid to help districts manage those costs. Specifically, the law allows the Department of Education to reimburse any provider that has incurred costs in excess of $25,000 for any student during a school year. Reimbursement is limited to 75% of the costs in excess of $25,000.

In the 2003-04 school year, 24 providers received about $1.2 million in catastrophic reimbursement for providing services to 84 students. On average, services cost about $45,000 per student, although services for one student cost more than $260,000. This student, who was housed in a residential program, required a very high level of staffing–three staff during the day and two at night–to prevent him from injuring himself. Wichita received catastrophic funding for the greatest number of students (26), while many other districts had only one such student.

We reviewed Department of Education and service provider records to determine what types of academic and educational services these students were receiving. In all, about two-thirds of them received various types of academic instruction, while the rest received other types of care and training, as summarized in *Figure 2.3-1.*

Figure 2.3-1 **Types of Care and Educational Services** **Provided To Students Funded with Catastrophic Aid** **2003-04 School Year**		
Types of Care and Educational Services	**Number of Students**	**% of Total**
<u>IEP includes only maintenance or containment services.</u> For example, an 8-year-old with multiple disabilities, including cerebral palsy, required extensive medical care. The district incurred high costs for additional qualified staff and special equipment.	2	2%
<u>IEP goals include basic communication, living, and mobility skills.</u> Some examples are a 20-year-old autistic student with the cognitive skills of a preschooler, whose daily goals focused on learning to tell time and brushing teeth and hair. An 11-year-old emotionally disturbed student required self-containment and constant supervision by multiple staff members. The student's daily goals involved managing aggression and basic hygiene.	26	31%
<u>IEP goals contain academic-learning activity.</u> These activities vary from case to case. For example, students with severe vision or hearing impairments may require interpreters and special equipment but can participate in a normal curriculum. Another example is an 8-year-old with traumatic brain injury whose academic goals include counting to 10 and recognizing shapes.	53	63%
Pre-Kindergarten (engaging in school readiness activities)	3	4%
Total	84	100%
Source: LPA analysis of catastrophic applications filed with the Department of Education, and portions of student IEPs		

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QUESTION 3: What Does the Educational Research Show About the Correlation Between the Amount of Money Spent on K-12 Education and Educational Outcomes?

ANSWER IN BRIEF: Educational research offers mixed opinions about whether increased spending for educational inputs is related to improved student performance. Well-known researchers who have reviewed that body of research have come to opposite conclusions. Likewise, individual studies of specific educational inputs we reviewed sometimes concluded additional resources were associated with improved outcomes, and sometimes concluded they weren't. Because of perceived shortcomings in many of the studies that have been conducted in these areas, many researchers think more and better studies are needed to help determine under which circumstances additional resources actually lead to better outcomes.

**Scholars Who Have Reviewed the Work of Other Researchers
Offer Differing Opinions About Whether More Resources
Improve Educational Outcomes**

Because at least 100 studies have been conducted over the years looking at the link between increased spending on education and student outcomes, it wasn't possible for us to do a comprehensive review. As an alternative, we reviewed some of the existing literature, contacted faculty from schools of education at Kansas universities, contacted other school evaluation agencies, and reviewed bibliographies to identify which studies might be most relevant and useful in answering the question.

Through our work, we became aware of two well-known reviews by academic researchers that pull together the results from numerous studies, and offer opinions about what those studies seem to show. A 2003 study was done by Eric Hanushek, Ph.D., an education researcher at Stanford University, who had published similar work in 1981, 1986, 1991, and 1997.

A 1994 study by Greenwald, Hedges, and Laine used a different methodology to look at studies Hanushek reviewed. Larry Hedges, Ph.D., is a researcher at the University of Chicago; Greenwald was a Searle Fellow, and Laine was a graduate student there.

The results of these reviews are summarized in ***Figure 3-1***. Full bibliography information about each source referenced in this question is provided in **Appendix 15**.

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Figure 3-1
Summaries of Multiple Studies, By Topic

Study basics	Hanushek, 2003	This was an update of work Hanushek had published in 1981, 1986, 1991, and 1997. This article analyzes 376 results from 89 studies published prior to 1995 and counts the results presented in those studies. In general, if the majority of results showed no statistically significant relationship, Hanushek concluded there was no clear relationship.
	Greenwald, Hedges, and Laine, 1994	This study presented a re-analysis, using a different methodology, of overall conclusions from studies Hanushek had reviewed for his articles that were originally published in 1981 to1991. These authors base their overall conclusions on statistical tests of hypotheses of relationships between inputs and outcomes. In general, if more statistically significant results were positive than negative, they concluded there was a relationship.

Input analyzed in original published studies	Researchers' overall conclusions regarding relationships found in those published studies	Summary of results for the studies they reviewed		
		Of the statistically significant results,		
		An increase in the resource was associated with an INCREASE in achievement	An increase in the resource was associated with a DECREASE in achievement	% of results that were statistically insignificant
Increasing Basic Expenditure per Pupil	Hanushek — no relationship	27%	7%	66%
	Greenwald, et al. — relationship	24%	5%	60%
Smaller Classes	Hanushek — no relationship	14%	14%	72%
	Greenwald, et al. — relationship (b)	10%	13%	76%
Increased Teacher Education	Hanushek — no relationship	9%	5%	86%
	Greenwald, et al. — relationship (b)	10%	13%	76%
Increased Teacher Experience	Hanushek — no relationship	29%	5%	66%
	Greenwald, et al. — relationship	30%	5%	65%
Higher Scores for Teachers on Their Own College Entrance Exams	Hanushek — no relationship	37%	10%	53%
	Greenwald, et al. — (didn't test this)			
Increased Teacher Salaries	Hanushek — no relationship	20%	7%	73%
	Greenwald, et al. — relationship	21%	9%	70%
Improved Facilities (a)	Hanushek — no relationship	9%	5%	86%
	Greenwald, et al. — no relationship	9%	10%	81%
Increased Administration	Hanushek — no relationship	12%	5%	83%
	Greenwald, et al. — relationship	14%	6%	80%

(a) Includes a variety of factors, e.g., number of library books, presence of laboratories, age of buildings.

(b) The authors based their overall conclusion on the results of tests of the statistical significance of the studies' findings. Those tests looked at whether one or more of the studies being reviewed in this meta-analysis found a positive relationship between a specific educational input and student outcomes.

Source: LPA review of these studies.

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The left-hand side of the figure shows the inputs analyzed from the individual studies these researchers reviewed. The next columns show the conclusions Hanushek and Greenwald et al. reached based on their reviews of the study results.

As the figure shows, the two sets of reviewers reached very different conclusions about whether increased funding for various educational inputs translated into improved student performance:

> Hanushek concluded that, overall, the results of these studies showed there <u>was no clear relationship</u> between increased educational inputs and improved outcomes.

> Greenwald et al. concluded there <u>generally was a relationship</u> between increased inputs and improved outcomes.

These two sets of reviewers reached such different conclusions because they took different approaches in reviewing and interpreting the data from these research studies:

> **Hanushek based his overall conclusion on his finding that most studies don't show statistically significant correlations between amounts of inputs and student achievement.** As Figure 3-1 shows, for 53% to 86% of the study results Hanushek reviewed, the original researchers found no statistically significant link between the amounts of certain resources and changes in student outcomes. When he reviewed these studies, Hanushek tallied findings contained within them and reported those tallies, a procedure other researchers call "vote counting."

> **Greenwald et al., on the other hand, based their final conclusions on those studies that did show statistically significant links between inputs and achievement.** They performed additional statistical tests on those studies. For all types of inputs, they found that at least some studies showed that increasing inputs led to improved achievement. The Greenwald group looked at overall study results. That group criticized the "vote counting" methodology, saying it's unable to include an indication of the magnitude of a relationship (e.g., whether an increase in the number of teachers led to a large or small increase in student performance) and that it is prone to statistical errors.

**Other Input-Specific Studies We Reviewed Found That
Reduced Class-Sizes Were Most Statistically Linked
To Improved Performance**

In addition to reviewing the studies conducted by Hanushek and Greenwald et al., we reviewed the results of five other studies conducted by various researchers trying to determine whether there was a relationship between spending for one or more types of educational inputs and student performance. ***Figure 3-2*** summarizes these other studies and their findings.

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Figure 3-2
Summaries of Individual Studies, By Topic

Author(s) Study basics	Smaller Classes	Basic Expenditure per Pupil	Improved Teacher Quality (a)	Increased Administration
Grissmer, Flanagan, Kawata, and Williamson, 2000 statistical study of relationships between state-level achievement scores and certain inputs	Yes		**No**, for states with higher percentages of master's degrees	
Pan, Rudo, Schneider, and Smith-Hansen, 2003 statistical study of links between student achievement and differences in fiscal spending and staffing allocations in Arkansas, Louisiana, New Mexico, and Texas, plus additional examination of selected districts that had consistently improved student performance	**Yes**, for Louisiana and Texas (no significant differences for Arkansas or New Mexico)	**Yes**, for Louisiana **No**, for Arkansas (no significant differences for New Mexico or Texas)		**No**, based on proportion of money spent on instruction v. administration
Nye, Hedges, and Konstantopoulos, 1999 review of achievement over 5 years of students involved in a randomized experiment in Tennessee (the STAR Project)	Yes			
Ferguson and Ladd, 1996 study of relationships between district-level achievement scores in Alabama and class size, teacher education, teacher experience, teacher test scores, and education and income of families in the schools' zip codes	Yes		**Yes**, for quality measured as increased teacher education and higher scores for teachers on their own college entrance exams **No**, for teacher experience	
Murname and Levy, 1996 review of results of 15 low-achieving schools in poor areas of Austin, Texas, given grants in addition to regular funding	**No**, unless smaller classes were combined with additional improvements			

(a) Teacher quality was measured by increased education (e.g., whether the teacher had a master's degree), increased experience, and/or higher scores on teachers' own college entrance exams.

Source: LPA review of these studies.

As the figure shows, the results for these individual studies often were conflicting as well. The most consistent pattern appeared to be a finding that smaller class sizes can improve student performance. Each of the educational inputs reviewed in these studies is discussed below.

Smaller classes. In four of the five studies we reviewed, researchers found a link between student performance and spending to reduce class sizes. One of those studies (Nye, Hedges, and Konstantopoulos) looked at outcomes for students who were part of a class-size reduction experiment in Tennessee in the 1980s known as the STAR (Student/Teacher Achievement Ratio) Project. In that experiment, students in kindergarten through third grade in 79 schools from 42 districts were randomly assigned to classrooms with 13-17 students or to "regular" larger classes. The students then stayed in smaller or regular classes through third grade.

The study looked at the achievement of the Tennessee students five years after the experiment ended to determine whether small classes in primary grades had lasting effects. It found that the initial positive effects of small classes on achievement in math, reading, and science persisted at least through eighth grade. It also found that the longer the child was in the small classes (1-4 years), the better the result.

Some researchers, including Greenwald, Hedges, and Laine, say results from studies of experiments with random assignment to either smaller or regular classes—such as the Tennessee project—provide better evidence than do non-experimental studies. Still others say smaller classes result in larger achievement gains for poor, minority, and urban children than for other children. Another study we reviewed (Murname and Levy) found smaller classes are most effective when combined with additional changes, such as changes in curricula.

Other articles we read and websites we found indicated at least 18 and perhaps as many as 33 states have implemented class-size reduction initiatives since 1977, with most targeting class sizes in kindergarten through third grade at 15-20 students.

Expenditures per student. A 2003 study by Pan et al. of links between student achievement and differences in fiscal spending and staffing allocations in Arkansas, Louisiana, New Mexico, and Texas found that, in Louisiana, better-performing districts spent more per student on instruction, instructional support, and student support than did matched districts in that state that didn't perform as well. In Arkansas, the results were just the opposite. In Texas and New Mexico, any differences in performance that were identified were not considered to be statistically significant.

Improved teacher quality. Some researchers argue that teacher quality is the most important factor in improving student achievement. Unfortunately, "teacher quality" is difficult to measure. Researchers say that none of the readily available data, such as teacher education, teacher experience, and test scores for teachers on their own college entrance exams, truly measure teacher quality. Nonetheless, those have been the measures most commonly studied to try to find links between teacher quality and student performance. Each is discussed separately below.

   Teacher education. Teacher education is often measured by the portion of teachers having master's degrees. A 1996 study of schools in Alabama by Ferguson and Ladd found a significant positive effect on math performance if the teacher had an advanced degree. However, a 2000 study by Grissmer et al. found that students in states with higher proportions of teachers with advanced degrees don't have significantly higher scores than do students in other states.

   Teacher experience. The same studies mentioned above looked at whether teachers had been in the classroom for a minimum number of years—3.5 in one study. The Grissmer et al. study of statewide results found more consistent results between average teacher

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experience and average student scores, but other studies (including the Ferguson and Ladd review of Alabama schools) didn't find consistently positive results.

Higher scores for teachers on their own college entrance exams. Teachers who had higher scores on entrance exams were more likely to get into top schools, and graduating from a more selective school has been shown in some studies to be associated with improved student performance. The Ferguson and Ladd study of Alabama schools found a relationship between teachers scoring higher on entrance exams and the test scores of students taught by those teachers, especially reading scores.

Administration. A concern frequently expressed is that schools increase spending for administration at the expense of instruction, and therefore student achievement. The study by Pan et al. of differences in spending and staffing allocations in Arkansas, Louisiana, New Mexico, and Texas found that 9 of 12 districts that had improved student outcomes consistently over several years had lower increases in administrative spending than comparison districts did. However, a study of nine states released in November 2005 by Standard & Poor's found no significant positive correlation between the percentage of funds districts spend on instruction and the percentage of students who score proficient or higher on state reading and math tests.

Recent Literature Calls for Improvements In Research To Better Answer Questions About Relationships Between Inputs and Outcomes

Researchers' discussions fall into two main categories: limitations in the inputs that have been tested and the outcomes that have been measured, and calls for changes in the types of studies being done.

Limitations of inputs and outcomes. Many studies look at changes in only one or very few variables. They also usually measure outcomes in a single way, such as performance by students in grade 4 on math tests.

Variables tested. Baker et al., Cohen et al., and Grissmer et al. are among those who say the research needs to look at broader systems, including individual attributes of students, systemic structural reforms (such as changes in educational standards and curricula), and the wider environment for education, including attributes of parents and of state agencies.

Data available. Grissmer et al. and Hanushek point out that the data used are the data available, not necessarily the data most relevant to the inputs being studied. The data available, for example, may be average test scores by school district. Hedges and Greenwald say measurements at the smallest levels, such as by classroom, may be necessary to determine when certain interventions actually improve achievement.

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Effects of earlier education. Grissmer et al., Hanushek, and Ladd and Hansen also point out that education is a cumulative process, making it difficult to determine the effects of changes over a short period of time. Determining true outcomes is even more difficult because of student mobility among schools and districts.

Calls for changes in studies. Researchers say different types of studies could lead to more useful results in determining when and what types of additional resources are associated with better outcomes:

Efficiency studies. According to Baker et al., researchers currently know "very little about the relationship between the organization of resources and productivity and efficiency." Rice King calls for studies to be designed specifically on cost-efficiency to assist policy makers, although Baker et al. caution that the findings and methods for such studies are "still at very early stages of development."

Experimental studies. Rice King also calls for more studies that randomly assign students to different groups, as Tennessee's STAR Project did.

In September 2005, a panel providing advice to the U.S. Department of Education's Institute of Education Sciences announced that its broad goals for agency research included funding studies to determine under which circumstances various strategies to improve student performance are most likely to succeed. The Institute oversees an estimated $575 million in research projects.

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APPENDIX 1
Cost Study Methodologies

The following are included in this appendix and describe in detail the methodology used in each section of the cost study.

APPENDIX 1.1
Detailed Cost Study Methodology for the
INPUT-BASED APPROACH

As directed by K.S.A. 46-1130 (Sec. 3) passed by the 2005 Legislature, this cost study approach estimates how much it should cost Kansas school districts to provide the curriculum, related services, and programs mandated by:

- State statute
- High school graduation requirements established by the State Board of Education
- State Scholarship and Qualified Admissions Requirements established by the State Board of Regents

In addition, it attempts to capture the reasonable and necessary costs of administering a school district as called for in the law. To do so, we used a modified resource-oriented approach, which involves building prototype districts of various sizes, then estimating the resources those prototype districts would need to provide only what's mandated by State statute. This approach required the following steps.

1. We created eight prototype districts, with enrollment sizes of 100, 200, 300, 400, 600, 1,100, 2,000, and 15,000. To select prototype sizes, we reviewed various educational studies regarding the relationship between district size and costs. We also graphed the General Fund and Supplemental General Fund spending per student for all Kansas school districts to examine the relationship between district size and expenditures per student. Those data are shown for districts with enrollments up to 5,000 students in **Figure App 1.1-A** below

Figure App 1.1-A
Cost Per Student Up to 5,000 Enrollment
Actual 2003-2004 Expenditures

Source: Department of Education data
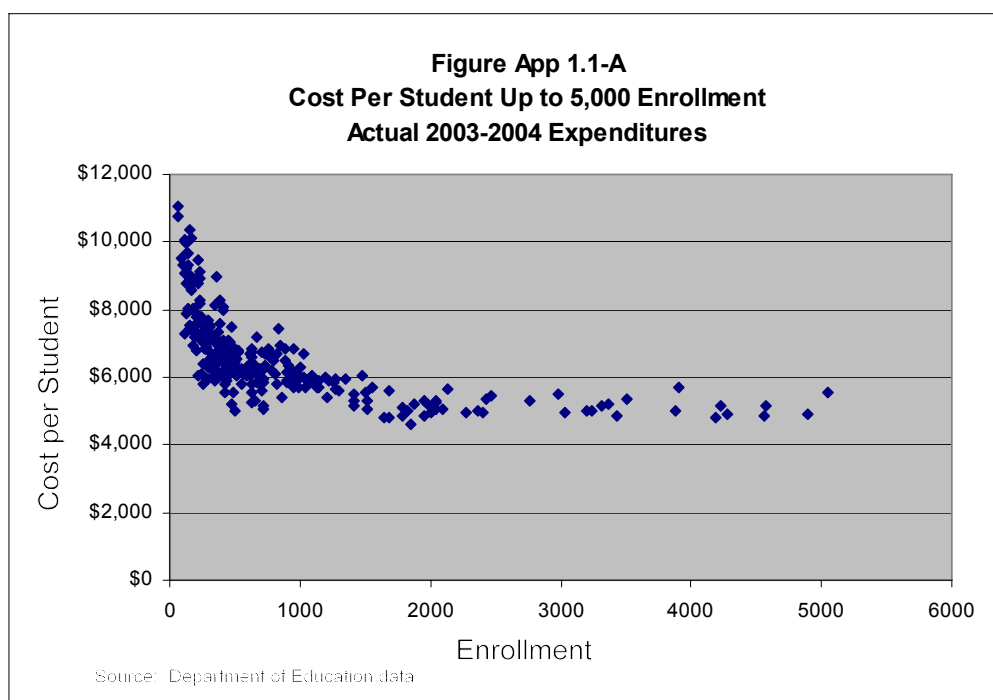
The figure illustrates costs per student are highest in the small districts (because they have fewer students over which to spread the basic costs of running a district), and costs fall rapidly as district size increases until enrollment reaches about 2,000 students. Then costs on a per-student basis remain relatively constant as district size increases.

Based on these data and the literature review, we selected eight enrollment levels that would become our basis for estimating what it should cost to provide the curricula and services mandated by Kansas statute. Eight district sizes gave us enough data points to approximate a cost curve for all school districts in Kansas. The majority of the school districts in Kansas are relatively small. Therefore, we selected most of our prototype sizes from the lower enrollment categories, and relatively few at the higher end.

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2. We determined the number, type and size of schools in the prototype districts. For each of our eight prototype sizes, we reviewed Department of Education information about the number of school buildings in actual districts near each enrollment level. (In all, we reviewed 94 comparison districts, which are listed in **Appendix 7**.) We then selected the number and types of schools that were most prevalent among those comparison districts for each prototype size. In addition, we looked at actual information about the grade spans of schools in school districts near the size of our prototype districts, as well as the number of children in each grade, as a basis for determining which grades and how many children to assign to each building. *Figure App 1.1-B* shows how we configured our model districts.

Figure App 1.1-B Prototype District Characteristics				
Prototype Enrollment	**# of Schools**	**Grade spans in each school**	**# students per school (a)**	**# of comparison districts used**
100	1 Elementary 1 High	K-6 7-12	44 56	9
200	1 Elementary 1 High	K-6 7-12	91 109	17
300	1 Elementary 1 High	K-6 7-12	139 161	21
400	1 Elementary 1 High	K-6 7-12	187 213	20
600	1 Elementary 1 Middle 1 High	K-5 6-8 9-12	228 156 216	9
1,100	2 Elementary 1 Middle 1 High	K-5 6-8 9-12	228 268 376	6
2,000	3 Elementary 1 Middle 1 High	K-5 6-8 9-12	274 491 687	8
15,000	20 Elementary 7 Middle 4 High	K-5 6-8 9-12	336 520 1,159	4
(a) We also computed an average number of students per grade, which we used in calculating the number of teachers to assign to each prototype. Source: LPA review of data from Department of Education				

For the prototype with 15,000 students, we did additional analysis because no districts were very close to that enrollment size. Therefore, we looked at districts in Kansas that had enrollments closest to 15,000 students. Those districts ranged from about 9,700 students in Lawrence to almost 19,000 students in Kansas City.

To account for the fact that the four comparison districts varied quite a bit from the enrollment in the prototype we were trying to build (15,000), we determined the average size of schools and the distribution of students in each grade for these comparison districts. We then applied the group averages to a hypothetical 15,000-student district to come up with a number of elementary, middle, and high schools that would approximate the number and size of schools those districts would be operating if they had an enrollment of 15,000 students. We also compared this number to the actual average number of students per building for elementary, middle, and high schools in the districts. This work was done as a double check, to make sure our initial review of the most prevalent number and size of elementary, middle and high schools was on target for this prototype.

3. We determined the <u>types of staff</u> to allocate to our eight model school districts. To do this we did the following:
    - reviewed eight educational cost studies conducted since 2001, to help identify the major types of resources or inputs needed to provide basic K-12 education
    - looked at the <u>types</u> of positions included in staffing standards established by accrediting organizations, other independent standard-setting bodies, state and national associations, government audit/accountability agencies, and education periodicals
    - examined the types of staff that <u>currently</u> exist in Kansas school districts [for each prototype district we were trying to build].
    - surveyed officials from 80 Kansas school districts to get their opinions about the <u>types</u> of positions they thought were essential to provide basic educational services.

    Because our focus was on the core educational mission of districts, we eliminated ancillary positions that related to students' health or welfare or that otherwise didn't appear to be essential to educating students and running the district. Examples of positions we excluded are public relations staff, regular teacher aides, nurses, psychologists, and social workers. We also excluded any staff resources related to food service, transportation, programs for special needs students, and vocational education, as these positions were being accounted for in other parts of this cost study. (A complete list showing how we handled the positions in our prototype districts can be found in **Appendix 9.**)

4. We determined the number of teaching staff needed for each prototype district. To determine the number of regular education teaching staff to allocate to our model districts, we looked at staffing standards, staff allocation plans used in several Kansas school districts, other state studies, and educational studies. These sources suggested maximum class sizes ranging from 15-35. Some suggested the same maximum class sizes for all grades, and some suggested smaller class sizes in the earlier grades.

    Because teacher costs represent about half of districts' total expenditures, different decisions about average class sizes will result in significantly different per-student costs. That's because it takes more teachers to achieve smaller average class sizes, and fewer teachers to achieve larger average class sizes.

    Given that there's no agreed-upon standard in this area, and to help demonstrate the cost impact of using different average class sizes, <u>we selected three different class-size scenarios [and the number of teachers needed to achieve each one] to apply to our input-based approach</u>. The three class size scenarios we selected are as follows:
    - an average class size of 20 students for all grades
    - an average class size of 25 students for all grades
    - an average class size of 18 students in grades K-3, and 23 students in grades 4-12

    For each scenario, we applied the average class size <u>uniformly</u> to 6 of our 8 prototype districts. We couldn't apply them to the 100- and 200-enrollment prototype districts because they don't have enough students to achieve those average class sizes. For these two prototype districts, we assigned a full-time teacher to each elementary grade (for the 100-enrollment district, we combined grades 1 and 2, 3 and 4, 5 and 6, 7 and 8). At the high school level, we calculated the minimum number of teachers needed to teach the diversity of courses required by State statute, graduation requirements, and State scholarship requirements. [This information is shown in **Appendix 8**.]

    For all eight prototype districts, we allocated enough teaching staff to give all teachers at least 40 minutes per day for planning time, as specified by the North Central Association accreditation standard.

5. We determined a reasonable <u>number of other staff positions</u> to allocate to our model districts, by doing the following:

    - looked at the <u>number</u> of such positions included in staffing standards established by accrediting organizations or other independent standard-setting bodies. If we found a staffing benchmark from one of these accrediting organizations, we used it. We used these accreditation standards for four positions: Principal, Assistant Principal, Library Specialist and Counselor. However, for prototype 100, we did not use

the accreditation standard for Principals and Library Specialists, because it would have resulted in 2-3 times the number of staff these size districts typically have. Instead, we used the 33rd percentile of staffing in the comparison districts near 100 enrollment (meaning 1/3 of the comparison districts had that many of those staff positions or less, and 2/3rds had more).

● arrayed existing staffing levels for the remaining types of positions for each prototype, using data from the 94 comparison districts, except for operations and maintenance staff. Within each prototype size, for each position, we selected the staffing level that was at the 33rd percentile. Using the 33rd percentile allowed us to select resource levels from districts that were operating at an <u>above-average</u> level of efficiency.

● excluded operations and maintenance staff. Some districts hire staff to do operations and maintenance and others contract for it. If we gave districts staff positions to provide this function, and also gave them the average amount that districts spent for contractual services, we would be funding this function twice. Instead, we took the combination of salary and non-salary expenditures for the operations and maintenance category, computed the 33rd percentile of the comparison districts' five-year average per student spending in this category, and assigned that level of spending to each prototype district. That provides money for operations and maintenance, and districts can choose to hire staff or contract it out as they see fit.

● adjusted the staffing levels to fit a pattern. For a few positions, we noted the staffing levels at the 33rd percentile didn't follow the pattern of more staff for larger districts. For example, if the 33rd percentile for prototype 300 showed 2.0 positions and the 33rd percentile for the prototype 400 showed 1.8 positions for the same type of staff, we assigned the larger district 2.0, instead of 1.8.

● applied other standards to positions that had no historical data or accreditation standards to apply. We used such standards for the following positions: substitute teachers (standard based on number of teachers), technology specialists (standard based on number of computers), and human resources staff (standard based on number of total employees). For one position (Technology Director) we had neither a standard nor historical staffing data, so we had to use our own judgment.

● finally, for two positions, we analyzed the historical staffing levels and factored in the number of buildings each district had. We then put the staff on a per-building basis and applied that to our prototype number of buildings. The positions affected by the per-building analysis were school level clerical and security.

Special staffing adjustment for districts used to create the 15,000-student prototype. As mentioned earlier, there were no actual Kansas school districts with enrollments that were within a few students of this prototype size. Therefore, we had to proportionally adjust the staffing levels up or down in the comparison districts to approximate the number of staff they would have had if they were a district of 15,000 students, and then build the model off the adjusted numbers. We did this for all positions for which we didn't use an accreditation standard or other standard.

6. We determined the <u>average salary costs for the staff positions</u> we allocated to our eight prototype districts. To do this, we did the following:

● used Statewide average salary information for teachers or other staff positions when it was available. Statewide data was readily available for the following positions: teachers, guidance counselors, library specialists, curriculum coordinators, staff development coordinator, and business director. (Teacher data were for the 2003-04 school year, and the other positions were for the 2004-05 school year. We used base salaries (i.e., not including extra pay for coaching, for example) for regular education teachers in our calculations. We calculated an average for all school districts, and calculated a Statewide average based on the district averages.) When inflating teacher salaries for the 2005-06 year, we increased them an additional one percent to account for increased funding provided by the 2005 Legislature.

● for the following four positions which seemed to be correlated to the size of the district, we calculated the actual average salaries paid by the comparison districts for each of our prototype district sizes: superintendents, assistant superintendents, principals, assistant principals.

- Because Statewide salary information wasn't readily available for the following positions, we surveyed about 90 school districts to gather salary information: technology specialist, district clerical staff, school clerical staff, business staff, library aides, security officers, human resources staff, and technology director.

  Note: Because our survey produced relatively few reported salaries for some positions, we grouped the survey results into the following categories before computing averages (≤400 students, 401-1999 students, and 2000 or more students) to increase the number of observations each average salary was based on. We then applied those average salaries to the prototype districts within these size groups. For example, the average salary for technology specialists in the ≤ 400 group was applied to the prototype districts with 100, 200, 300, and 400 students.

- applied a uniform benefit rate based on a Statewide average to all positions. This rate excluded contributions to the Kansas Public Employees Retirement System, which are funded separately with direct State funding and which were added on as a separate piece to arrive at total funding needed.

7. We determined a level of <u>non-salary resources</u> to allocate to our eight prototype districts. We concluded it wasn't feasible to identify and price the many different items a school district uses, such as computers, paper, office equipment, and the like. Instead, for our 94 comparison districts we looked at their actual non-salary expenditures per student that were recorded in the funds, functions, and object codes most likely to be associated with districts' general non-salary regular education or operational activities. We left out spending from funds like driver education, adult education, and the like. The funds and functional areas we used are shown in ***Figure App 1.1-C*** below. We used a five-year average of spending from the most recently available data at the time we did our analysis [2000-2004] to average out expenditures that were abnormally high or low in any given year. We inflated all prior years to 2004 dollars.

Figure App 1.1-C **Funds, Functions and Object Codes of Analyzed Expenditures**		
Funds Analyzed	**Functions Analyzed**	**Object Codes Analyzed (c)**
06 General Fund 08 Supplemental General Fund 16 Capital Outlay Fund 26 Professional Development Fund 31 Technology Education 55 Textbook and Student Material Revolving Fund (a)	1000 Instruction 2100 Student Support Services 2200 Instruction Support Services 2300 General Administration (b) 2400 School Administration 2500 Central Services (b) 2600 Operations & Maintenance 2800 Central Support Services (b) 2900 Other Support Services	300 Professional and Technical Services 400 Property Services 500 Other Services 600 Supplies 700 Property (Equipment and Furnishings)
(a) only object codes relating to textbooks	(b) combined into one group for district level administration	(c) Salaries and Benefits were also analyzed for Operations and Maintenance function
Source: Department of Education Accounting Manual		

As we had done with staffing levels, within each prototype size, we arrayed expenditures per-student for the comparison districts from high to low, and in each category selected the expenditure level at the 33rd percentile (meaning 1/3 of the districts spent the same amount per student or less, and 2/3rds spent more). Using this approach allowed us to select a level of spending from districts that were operating at an above-average level of efficiency. It also allowed us to lessen the impact of some of the "extracurricular" or other "non-basic" expenditures that we would have excluded if we had been able to separately and uniformly identify them for all districts. (**Appendix 10** shows the median level of historical non-salary costs and our prototype costs, for comparison purposes.)

Costs related to health exams and student assessments - As mentioned in the text, State law requires districts to periodically perform vision, hearing and dental screenings for students. According to Department of Education officials, districts often contract out these services, use teachers to provide them (as allowed by law), or borrow resources such as audiologists from Special Education programs. To the extent districts have contracted out for

these services, we have included those costs in our model. State law also requires assessment tests to be administered to <u>three</u> grade levels in math, science, reading, writing, and social studies. Beginning with the 2005-06 school year, the State's Quality Performance Accreditation standards require additional grades to be tested each year. Because the Quality Performance Accreditation standards are not State law, and because our charge was to look only at statutory requirements (with a limited number of exceptions), we didn't build into our model any anticipated additional costs for the new testing requirements.

Removing "At Risk" expenditures - Because we did not want to include spending on special-needs children in our inputs-based model, we had to try to identify funding for special needs that might be co-mingled with other spending. Because At Risk spending doesn't have its own fund and is primarily reported in the General Fund, we had to find a way to estimate and subtract those expenditures. At risk expenditures for each district are reported annually to the Department of Education in local consolidated plans. We obtained those plans for our 94 comparison districts for the 2003-04 school year. From the data, we determined what percent of each district's General Fund would be accounted for by those at-risk expenditures.   We then developed averages for the comparison districts for each of our prototype district sizes and subtracted them from the general fund spending. We applied the same average percentages to each of the five years of data used to estimate costs for our eight prototype districts.

Expenditures from bond proceeds - We weren't able to include expenditures of bond proceeds for technology or other projects in our spending data. When districts issue bonds to raise funds, they deposit the money in a bond proceeds fund. This is the same fund they use to pay for projects. Because districts don't report revenue and expenditure information for bond proceeds funds to the Department of Education, there was no way to include these expenditures in our analysis. Districts do report revenue and expenditure information for their bond repayment funds (different from bond proceed funds) to the Department. The only expenditures from these funds are for principal and interest payments, which aren't current operating expenditures and were excluded from our analysis.

8. **We plotted the costs of our eight prototype districts, and determined a series of mathematical equations that would allow us to predict the costs for other Kansas school districts.** Because some salary information we gathered was for the 2004-05 school year and some historical spending levels we analyzed were from the 2003-04 school year, we brought all costs to a 2004-05 basis, and ran the input-based cost model using the three different class-size scenarios on our eight prototypes. Doing so allowed us to identify a "base level" cost per pupil for delivering the curricula, programs, and services mandated by State statute, plus reasonable and necessary costs for operating schools and school districts. That base level occurs at the 2,000 enrollment level prototype district.

    Once we determined what the curricula and services mandated by State statute for regular education should cost in each of our prototype districts, on a per-student basis, we plugged all 300 districts' 2004-2005 enrollment into the appropriate equation and came up with base-level costs and enrollment weighting per student for each one.

9. **We checked the reasonableness of the costs determined for the prototype districts.** To determine how reasonable our cost projections were, we compared the costs estimated for our prototype districts to the actual expenditures per student for our 94 comparison districts for the 2004-2005 school year. In cases where there were major differences, we explored those differences to determine whether our model overlooked any necessary costs, or whether the district spent money on things that our model would not include as reasonable and necessary costs. If we found problems with our model, we adjusted it to take into account the new information.

APPENDIX 1.2
Detailed Cost Study Methodology for the
OUTCOMES-BASED APPROACH

As directed by K.S.A. 46-1130 (Sec. 3) passed during the 2005 Legislature, this cost study approach estimates how much it should cost Kansas school districts to provide the programs and services required by law, including meeting the "standards relating to student performance outcomes adopted by the state board."

To estimate those costs, we decided to use a cost function approach. Under this approach, researchers use statistical tests to understand the relationships between districts' historical costs and a variety of factors, such as district size, salary costs, the number of students with special needs, district efficiency, and student performance. The relationships are incorporated into a model that is used to estimate what it would cost each district to achieve the desired outcomes.

Conducting a cost function analysis is complex and requires the use of sophisticated statistical techniques and an extensive knowledge of the factors that affect educational costs. Because we lacked that expertise in-house, we contracted with two consultants—Drs. William Duncombe and John Yinger from the Maxwell School's Center for Public Research at Syracuse University.

There are several steps to the analysis, and with each step important decisions have to be made. Throughout the process, we maintained regular contact with the lead consultant and held several face-to-face meetings. During each step of the process we reviewed the methods and assumptions that were used in the analysis and made key decisions. Those steps, along with the important decisions that were made, are summarized in this appendix. For a technical discussion of the statistical techniques used in the cost function analysis, see **Appendix 17**, pages C-44 to C-52.

1. **IDENTIFY, COLLECT, AND PREPARE THE DATA FOR THE STATISTICAL ANALYSIS.** After working with the consultants to determine the types of data needed, several Division staff spent about two months collecting, categorizing, testing, and "cleaning up" five years' worth of data (1999-00 to 2003-04) that were available from the Department of Education on all Kansas school districts. (Revenue and expenditure data for 2004-05 weren't available until December, which was too late to use in this analysis.)

   The data we collected included district expenditures, student performance, teacher salaries, district size, student characteristics, and indirect measures of district efficiency.

   Key Decisions:

   - **What types of spending should be included?** We decided which funds, functions, and objects to include in the spending figures used in the analysis. We excluded certain funds altogether that clearly didn't appear to be related to student performance outcomes (such as driver education and bond and interest), as well as spending for Special Education, Vocational Education, student transportation, and food service (these costs are analyzed and presented in a separate section of our study). We included all other spending that may have contributed to students' achievement of performance outcomes. A complete list of the funds, functions and objects we included in the cost function analysis appears in **Appendix 17**, on pages C-47- C-48.

     We weren't able to include expenditures of bond proceeds for technology or other projects in our spending data. When districts issue bonds to raise funds, they deposit the money in a bond proceed fund. This is the same fund they use to pay for projects. Because districts don't report revenue and expenditure information for bond proceed funds to the Department of Education, there was no way to include these expenditures in our analysis.
     Districts do report revenue and expenditure information for their bond repayment funds (different from bond proceed funds) to the Department. The only expenditures from these funds are for principal and interest payments, which aren't related to student outcomes and were excluded from our analysis.

- **How should we measure student poverty?** We chose to use the percent of a district's students that qualify for the federal free lunch program as our measure of student poverty in the cost function analysis. This is the same measure used in the current State funding formula to determine the number of at-risk students. In addition, because there's evidence to suggest that inner-city poverty has more of an effect than rural poverty, we decided to include an additional measure of inner-city poverty (calculated by multiplying the percent of students qualifying for free lunch by the student density in a district).

- **How should we count the number of bilingual students?** The current State funding formula uses student contact hours to calculate the number of bilingual FTE in a district. In general, only time spent with a "bilingual-endorsed" teacher counts as contact hours in computing bilingual FTE. Because services are being provided to bilingual students in settings or districts where there are **no** bilingual-endorsed teachers, this is a very poor measure of the number of bilingual students in a district.

  Instead of using bilingual FTE figures, we decided to use bilingual <u>headcount</u> data districts report to the Department of Education on their "local consolidated plans" and U.S. Census data on the percent of school children who come from a home were English is spoken poorly to estimate the number of bilingual students in a district. This is described in more detail in **Appendix 17**, on pages C-11 – C-13.

- **How should we measure efficiency?** The cost function analyzes the relationship between a variety of cost factors and total spending by districts to estimate what it should cost each district to have the opportunity to meet outcome standards. In some cases, however, districts may spend more money relative to other districts but not produce better performance outcomes. This spending is "inefficient" and needs to be excluded from the cost estimates.

  Inefficiency in such cases is difficult to identify directly; we relied on the consultants to identify the factors that have been linked with this inefficient spending. These factors included the property wealth and income within a district, which can be indicators of how easy or difficult it is for a district to raise money. Research indicates such factors may be linked with inefficiency because communities with more money may (1) demand a greater variety of course offerings and programs or (2) place less pressure on their school districts to operate efficiently.

  Other efficiency variables measure the percent of the population in a district that are in a group that is likely to be strongly in favor of or against increased funding for schools. For example, communities with a large number of residents who are age 65 or older may be less likely to spend extra money on schools.

2. **ANALYZE THE DATA TO BUILD A COST MODEL.** The consultants used sophisticated statistical regression techniques to analyze the data and examine the relationships between the five factors listed above and historical spending. Essentially, the cost function approach uses statistics to isolate each factor and see how it affects costs. For example, all other things being equal, how much of a spending increase is associated with an increase in the percent of students in poverty? All the relationships are compiled in a mathematical equation called a "cost model."

<u>Key Decisions</u>:

- **How should we combine the student performance outcome measures?** The State's Quality Performance Accreditation standards include four outcome measures: performance on assessment tests in math and reading, participation rates on these tests, graduation rates, and attendance rates. For the statistical analysis to work effectively, these different outcome measures had to be combined into an average outcome measure. Because the consultants' initial analyses indicated the test-participation rate and attendance rate measures weren't significantly related to costs, we decided to exclude them from our combined outcome measure. This left the assessment test performance, and graduation rate measures. Because there are six

assessment tests (three grades of math and three grades of reading), we weighted performance on the tests six times as much as the graduation rate in the final combined outcome measure.

3. **USE THE COST MODEL TO ESTIMATE THE BASE-LEVEL COST OF MEETING PERFORMANCE OUTCOME STANDARDS, AND DEVELOP STUDENT WEIGHTS FOR ENROLLMENT, POVERTY, AND BILINGUAL STUDENTS.** The <u>base-level cost</u> of meeting the outcome standards is an estimate of what it should cost to meet the State outcome standards in a hypothetical district that is optimally-sized, pays average teacher salaries, has no students with special needs, and operates with above-average efficiency. To estimate the base-level cost in a given year, the consultants entered the following values into the model:

- <u>Student Performance</u> – standards adopted by the State Board of Education

- <u>District Size</u> – *1,700-2,500 students (other things being equal, these are the lowest cost school districts)*

- <u>Teacher Salaries</u> – Statewide average

- <u>Student Characteristics</u> (poverty, bilingual) – *no students with special needs*

- <u>Efficiency</u> – above-average level of efficiency.

The <u>pupil weight</u> for low-enrollment districts estimates the additional costs of educating students because of district size. The consultants estimated an <u>enrollment weight</u> for each enrollment category. This enrollment weight shows how much more a district of a given size should cost as compared to the base-level cost. For example, an enrollment weight of 0.50 means, other things being equal, we would expect a district to cost 50% more than the base-level cost. To estimate these weights, the consultants entered the same values as above into the model, only changing the enrollment category. The result was compared to the base-level cost of meeting the outcome standards to determine the additional costs due to district size.

The consultants used the cost function to estimate the additional costs (above base-level costs) of having students in poverty and bilingual students reach the <u>same</u> performance levels as other students, and to develop <u>poverty</u> and <u>bilingual</u> weights in each district. Estimating these weights is very similar to the enrollment weight. For the <u>poverty weight</u>, the consultants entered the base values into the model, this time changing the poverty value to the actual value for the district. The result was compared to the base-level cost of meeting the outcome standards to determine the additional cost of a student in poverty in each district. The Statewide weight was calculated by averaging the weights in each district. This process also was used to estimate the <u>bilingual weight</u>.

Key Decisions:

- **What should we set as the desired level of efficiency?** For the outcomes-based approach, we decided to estimate the cost for districts to meet performance outcomes while operating at an <u>above-average</u> level efficiency. We used a similar assumption in our input-based cost approach (**see Appendix 1.1**).

  As noted earlier, efficiency is difficult to measure directly so we had to use indirect measures that have been associated with inefficient spending. Some of these efficiency-related variables, such as the property value per student in the district, help measure the fiscal capacity of a district and have a positive relationship with spending. That's because, all other things being equal, districts that have easier access to money tend to spend more. For fiscal capacity measures, an above-average level of efficiency is captured using the 33rd percentile of the measure. For example, the 33rd percentile of property value per student is the value where one-third of the districts have property values of this amount or less.

Other efficiency-related variables are used to measure the share of the population in a district that is more likely to monitor school district operations and oppose increased spending. The percent of residents who are age 65 and older is an example of one of these monitoring variables. Monitoring measures have a negative relationship with spending. That's because, all other things being equal, districts that are under greater scrutiny from the public tend to spend less money. For these variables, an above-average level of efficiency is captured using the 67th percentile (i.e., where one-third of the districts have this percent of elderly residents or more).

Figure App 1.2-1 illustrates the effect of using above-average efficiency in a sample of districts, and shows the overall impact this had Statewide. For example, using the cost model, we estimate that Erie-St. Paul would spend $5,371 per student to meet the 2005-06 standards when it's based on that district's current level of efficiency. The estimated cost is $5,054 per student (a decrease of $317) when it's based on the above-average level of efficiency.

Figure App I.2-1 **The Effect of Using Above-Average Efficiency When Estimating Costs**			
District	**Estimated Cost of Meeting 2005-06 Outcomes (a)**		
	When <u>Current</u> Efficiency is Used	When <u>Above-Average</u> Efficiency is Used	Difference
101 – Erie-St. Paul	$5,371	$5,054	($317)
102 – Cimarron-Ensign	$6,027	$5,703	($323)
103 – Cheylin	$6,437	$5,449	($988)
104 – White Rock	$8,437	$7,049	($1,388)
105 – Rawlins County	$7,714	$6,053	($1,661)
106 – Western Plains	$7,939	$5,851	($2,088)
STATEWIDE AVERAGE	**$5,992**	**$5,698**	**($294)**
STATEWIDE TOTAL	**$2.625 billion**	**$2.497 billion**	**($128.6 Million)**
(a) In 2003-04 dollars. Source: LPA analysis of cost function results.			

- **How should we estimate a separate poverty weight for high-poverty, inner-city school districts?** Because there's evidence suggesting inner-city poverty has more of an effect on costs than rural poverty, we included an additional measure of inner-city poverty in our cost model—the percent of students qualifying for free lunch multiplied by the student density of a district. In order to estimate a Statewide inner-city poverty weight, we averaged the district-level weights estimated by the consultants for large- and mid-sized cities (as defined by the U.S. Census) with above-average poverty. There were four of these districts (Kansas City, Kansas City-Turner, Topeka, and Wichita). This calculation is shown in *Figure App 1.2-2*.

	Figure App 1.2-2 **Calculating the Inner-City Poverty Weight**		
District	**Percent of Students Qualifying for Free Lunch** (2003-04)	**District-Level Poverty Weight Estimated by Consultants**	**Average Inner-City Poverty Weight**
202 – Kansas City-Turner	35.1%	0.888	**1.054**
259 – Wichita	56.0%	1.058	
500 – Kansas City	67.6%	1.147	
501 – Topeka	52.2%	1.121	
Source: LPA analysis of cost function results.			

- **How should we remove federal funding from the estimates of the base-level costs and student need weights?** Federal funds are an important part of education funding in Kansas, and are likely to contribute significantly to student outcomes. To get a more accurate estimate of what it would cost districts to meet performance standards, we included federal funds in the expenditure data used by the cost function analysis (about $205.5 million in 2003-04). However, these federal funds needed to be removed from the estimated base-level costs and student need weights to put our comparisons with the input-based approach on a comparable footing, and to better reflect the costs the State might fund.

  One option for removing federal funding was to estimate each district's costs with the model's base-level costs and student weights first, and then remove the federal funding on a district-by-district basis <u>after</u> the initial estimate. We couldn't be sure that this approach wouldn't be viewed by the federal government as using its funds to supplant State funds. Instead, we chose to reduce the base-level costs and student weights <u>before</u> we applied them to each district. We did this in several steps:

  ➢ *We projected the total estimated cost of meeting outcomes Statewide, using the base-level cost per pupil and student need weights calculated by the contractors.*

  ➢ *We assigned the $205.5 million in federal funds to three categories: (1) base education ($71.5 million), (2) poverty ($130.0 million), and (3) bilingual ($4.0 million). For example, because federal Title I funding is given to schools based on poverty, we assigned the $91.4 million in Title I funds for 2003-04 to the poverty category.*

  ➢ *To remove the federal funds for base education, we reduced the base-level cost per pupil until the Statewide total estimated cost was reduced by $71.5 million.*

  ➢ *To remove the federal funds for poverty, we reduced the poverty weight until the Statewide total estimated cost was reduced by another $130.0 million.*

  ➢ *Finally, to remove the federal funds for bilingual education, we reduced the bilingual weight until the Statewide total estimated cost was reduced by another $4.0 million.*

APPENDIX 1.3
Detailed Cost Study Methodology for
SPECIAL EDUCATION

1. We reviewed literature and held discussions with various school officials about the goals or outcomes against which to measure a "successful" Special Education program. Officials pointed out that Special Education services and goals are tailored to each individual child's needs, and school districts are required to identify and provide all needed services.

2. We surveyed all 70 Special Education service providers to identify those that said they recorded <u>all</u> identified needs in children's IEPs, and provided <u>all</u> the services listed in those IEPs. For cooperatives and interlocals, we applied their answers to all districts they served. We selected our sample only from the 191 districts that responded they included and were providing all services required by their Special Education students.

3. We used a method called unit sampling to select the districts for our sample. Our sample included all sizes of districts, but was weighted more heavily to the districts with the greatest number of Special Education students. The resulting sample of 19 districts included many of the State's largest Special Education programs (Wichita, Shawnee Mission, and Kansas City) as well as some of the smallest (Fairfield, Bluestem, and Plainville). It contained 6 districts that provide their own Special Education services, 4 districts that host a cooperative, and 9 districts that participate in an interlocal or a cooperative. In all, for the 2004-05 school year, these 19 districts accounted for 9,146 (35%) of the State's 25,809 FTE students in Special Education, and about 35% of reported Special Education expenditures.

4. To determine the <u>direct</u> cost of Special Education for our 19 sample districts, we did the following:

    a. obtained detailed expenditure information for the 2003-04 and 2004-05 school years. We asked districts to include <u>all</u> expenditures they had reported from their Special Education Funds to the Department of Education, as well as any additional, direct expenditures for Special Education they had made but not reported in these Funds.

    b. allocated the expenditures that cooperatives and interlocals had made in providing Special Education services <u>back</u> to their member districts, based on FTE students. For example, during the 2004-05 school year, Interlocal 607 provided services to about 480 FTE students, 115 of whom came from the Independence school district. We allocated 24.0% (115 / 480) of Interlocal 607's costs to the Independence school district.

    c. visited our sample districts (and the cooperatives or interlocals that provide their special education services), reviewed supporting documentation for a sample of teachers to verify that salary amounts had been allocated appropriately, and reviewed supporting documentation for a sample of non-payroll expenditures to determine whether they were reasonably related to the direct costs of Special Education.

    d. based on these reviews, we made adjustments to the expenditures reported to us to remove any <u>indirect</u> expenses that weren't incurred because of the Special Education program—such as a portion of the Superintendent's salary or allocated overhead costs for utilities. We also removed flow-through funds that briefly touch a school district's Special Education Fund but aren't operated by the district—such as the Infant-Toddler Program. Other reductions we made related to accounting corrections, salary adjustments, expenditures that were not related to Special Education, and capital outlay and food service expenditures.

    e. We used these adjusted figures to compute a median direct cost per FTE student in Special Education for the 19 districts in our sample.

5. To estimate the "<u>additional</u>" costs of Special Education—those costs districts incur for Special Education that are "above and beyond" the cost of regular education—we <u>subtracted</u> the following from our adjusted <u>direct</u> costs for Special Education:

a   the amounts of federal aid, Medicaid reimbursements, and SRS contributions that districts were estimated to receive.

b.   the average <u>regular</u> instructional costs per K-12 FTE student TIMES the percent of FTE Special Education students who receive half or more of their Special Education services outside the regular classroom. In arriving at the instructional costs per FTE, we used Department of Education data from all districts and included certain instructional expenditures within the General and Supplemental Fund, Professional Development, Textbook and Material Revolving, Capital Outlay, and Technology Funds. We also averaged out any property expenditures over five years within those funds. We used data for the 2004-05 school year for this calculation, and adjusted for inflation to calculate the 2005-06 figure. In arriving at the percent of FTE Special Education students who spent half or more of their time outside the regular education classroom, we used Department of Education data that showed where Special Education services were provided in 2003-04, the most current year available at the time of our analysis.

6.   We performed our reviews, testwork, and analysis for the 2003-04 and the 2004-05 school years to ensure that we used a year that was representative and not out of line. Because the expenditures for both years appeared to be in-line, we are reporting only the results from the work we did on the 2004-05 school year in our cost study report.

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APPENDIX 1.4
Detailed Cost Study Methodology for
VOCATIONAL EDUCATION

1. We selected a sample of 21 school districts based on a preliminary survey that identified which districts could differentiate between their Vocational Education expenditures for courses that were part of an approved program, and those that weren't. (The State helps fund only those Vocational Education courses that are offered as part of a Vocational Education program approved by the Department of Education, and districts are supposed to record their Vocational Education expenditures in their Vocational Education Funds.) We used a method called unit sampling to select the districts for our sample. Our sample included all sizes of districts, but was weighted more heavily to the districts with the greatest number of Vocational Education students. The sample included some of the State's largest school districts (Wichita, Kansas City, and Blue Valley) as well as some of the smallest (Deerfield, Victoria, and Marais des Cygnes Valley).

    All 21 sample districts provide their own Vocational Education services; 16 of them also contract with other entities (e.g. other districts or Area Vocational Technical Schools) to send students elsewhere for Vocational Education classes. In all, these 21 districts accounted for 4,748 of the State's 14,927 FTE students in Vocational Education (32%), and 28% of reported Vocational Education expenditures for fiscal year 2005.

2. To determine the <u>direct</u> cost of Vocational Education for the 21 sample districts, we did the following:

    a. obtained and reviewed detailed expenditure information for the 2003-04 and 2004-05 school years for all the sample districts. We asked districts to include <u>all</u> expenditures they had reported from their Vocational Education Funds to the Department of Education, as well as any additional, direct expenditures for Vocational Education they had made but not reported in these Funds.

    b. obtained a copy of each district's master teaching schedules to identify teachers who taught approved Vocational Education classes, and verified that the correct salary amounts had been allocated to Vocational Education. We also checked salary amounts for non-certified staff involved with Vocational Education to ensure correct allocations.

    c. reviewed supporting documentation for each district for a sample of non-payroll expenditures to determine whether they were for approved Vocational Education programs.

    d. visited one of the sample districts (Coffeyville) to obtain additional information.

    e. reviewed five years' worth of capital expenditures for Vocational Education equipment, and averaged out the costs, based on the anticipated life spans of the items purchased.

    f. based on these reviews, we made adjustments to the expenditures districts had reported to us to remove any that were for <u>indirect</u> overhead costs—such as a share of the district's administrative costs—or that were not related to an approved Vocational Education program. We also made adjustments to salaries and benefits to accurately reflect the amount of time teachers spent on Vocational Education.

    g. We used these adjusted figures to compute a median direct cost per FTE student in Vocational Education for the 21 districts in our sample.

3. To estimate the "<u>additional</u>" costs of Vocational Education—those costs districts incur for Vocational Education that are "above and beyond" the cost of regular education—we <u>subtracted</u> the following from the median <u>direct</u> cost of Vocational Education:

    a. the average <u>regular</u> instructional costs per K-12 FTE student. In arriving at this figure, we used Department of Education data from all districts and included certain instructional expenditures within the General and Supplemental Fund, Professional Development, Textbook and Material Revolving, Capital Outlay, and Technology Funds. We also averaged out any property expenditures over five years within those funds.

b. the average amount of federal Carl Perkins funding per FTE (the federal amount available to cover vocational education expenses)

4. To calculate the Vocational Education weight, we divided our estimated additional cost of Vocational Education into the current Base State Aid Per Pupil of $4,257.

5. We performed our reviews, testwork, and analysis for the 2003-04 and the 2004-05 school years to ensure that we used a year that was representative and not out of line. Because both years resulted in similar amounts, we are reporting only the results from the work we did on the 2004-05 school year in our cost study report.

APPENDIX 1.6
Regional Cost Index Methodology

The teacher-wage model is a tool for understanding why teacher salaries (and therefore education costs) vary throughout the State. The model looks at factors relating to teachers (such as education and experience) that might allow them to command higher salaries. It also incorporates factors relating to teaching in the school district (such as working conditions, community amenities, and the cost of living in the area) that might make the job more attractive for less pay.

To build the teacher-wage model, we used statistical regression techniques to understand how various labor market factors affect teacher salaries. Here are the types of factors include in this analysis:

- teacher characteristics
- school district efficiency
- cost of living in the community
- community amenities
- working conditions

There are several steps involved in building a teacher-wage model, which are summarized in the sections that follow.

1. **IDENTIFYING, COLLECTING, AND PREPARING THE DATA FOR THE STATISTICAL ANALYSIS.** We reviewed the literature on teacher-wage models to determine the types of variables that need to be included. From that literature, we identified two sets of variables—those that a district can influence and those that are outside a districts control.

   a. **Variables That a District Can Influence**

      - **Teacher Characteristics** – Districts make decisions about what types of teachers they'd like to recruit. For example, some districts may choose to recruit more experienced teachers, while others may choose to recruit less experienced teachers who don't command as high a salary. In building a teacher-wage model, it's important to measure the characteristics of the teachers that affect salaries. This way we can avoid faulty comparisons when we estimate what districts have to pay for teachers.

        All things being equal, districts tend to pay higher salaries to certain types of teachers. Some factors are obvious, such as paying more for teachers with more experience or more advanced degrees. Some may be less obvious, such as paying higher salaries for math or science teachers. Other factors may be socially unacceptable, such as paying more or less based on gender or race.

      - **District Efficiency** – Teacher wages are determined by public entities (school districts) that aren't governed by the same market rules as private firms. Private firms that pay more for labor than the market commands are put at a competitive disadvantage for their inefficiency. They're pressured by the market to pay less or risk "going out of business."

        Because school districts don't really run the risk of "going out of business", they don't have the same motivation to limit teacher salaries to what the market commands. Because we can't assume what districts pay teachers is what the market commands, we have to include variables in the teacher-wage model that account for managerial efficiency (or inefficiency). Unfortunately, managerial efficiency is difficult to measure directly, so we had to use indirect measures that have been associated with managerial efficiency. We've included two types of efficiency measures in the wage model.

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> ➢ *Fiscal Capacity – This measures the ease with which a district can access money. All things being equal, the easier it is for a district to access money, the more they tend to spend on salaries. We used the per-student property value in a school district as our measure of fiscal capacity. All things being equal, districts in areas with more property value have greater property tax revenues and may have less incentive to be efficient.*

> ➢ *Public Monitoring – The other efficiency-related variable in the model measures the share of the population that is age 65 or older. These citizens tend to be less supportive of spending on public education, and more actively monitor government spending. All things being equal, districts with more people over the age of 65 will tend to spend less on salaries.*

b. Variables That Are Outside a District's Control

- **Cost of Living** – All things being equal, we expect districts in high cost of living areas will have to pay higher salaries for teachers than districts in low cost of living areas. We measure the cost of living in a district as the average housing price in the district's "region." A region is defined as the county the district is in, and all the adjacent counties.

- **Community Amenities** – People often prefer to live where there are more cultural, economic, and social amenities available. These amenities tend to be more readily available in large cities, such as Kansas City and Denver. As a result, districts that are closer to such cities may be able to pay <u>less</u> and still attract teachers. We used the distance from Kansas City or Denver (whichever is closer) as our measure of community amenities.

- **Working Conditions** – Education research shows that teachers prefer to teach in good working conditions with students who are ready to learn. Inner city districts with high poverty rates are likely to be less attractive to teachers, so we'd expect these districts would need to pay higher salaries. To measure the concentration of poverty in a district, we've used the percent of students qualifying for free lunch times the student density.

c. Sample Selection- In selecting our sample of teachers, we only wanted to look at teachers that were comparable across all districts. Because we had four years of housing data, we were able to construct a teacher-wage model using four years of teacher salaries (2001-02 through 2004-05). Additionally, we wanted to base our analysis on a sample that included only instructional teaching staff. We excluded several types of staff to ensure a sample of comparable teachers:

- **Administrators –** Administrator salaries tend to be related to <u>both the location and size of the school district</u>. Including them in our analysis would make it more difficult to identify geographic variations in salaries.

- **Special Education Teachers –** The Special Education teacher market is structured differently than the market for general education teachers. That's because many special education teachers are employed through regional cooperatives or interlocals. Because cooperatives and interlocals cut across many school districts, gathering and analyzing the data on these teachers in a meaningful way would be difficult.

- **Professional Support Staff and Other Roles –** Professional support staff such as nurses, social workers, psychologists and speech and language pathologists have the option of working in a school or in a setting outside of education. This means their labor market is different than the market for teachers, and including them in the analysis might make our teacher-

wage results difficult to interpret.

- **Other Roles** – Teachers who serve other roles such as athletic directors or supervisors may be paid on different pay scales than regular teachers. Including them in the analysis may distort the results based on whether a district chooses to give teachers these titles.

2. **ANALYZING THE DATA TO BUILD A TEACHER-WAGE MODEL.**

a. **Model Form** – The model is estimated in a log-log format, meaning that we take the natural logarithm of the dependent variable (teacher salaries) and relate it to the natural logarithm of all independent variables (except for variables that are already expressed as a percent, such as the percent of adults age 65 and older). The following is the reduced form model specification:

$$LN(Y) = \beta_0 + \beta_1 LN(T) + \beta_2 LN(CL) + \beta_3 LN(A) + \beta_4 LN(WC) + \beta_5 LN(E) + \varepsilon$$

Where:
Y	=	Teacher Salaries
T	=	Teacher Characteristic variables
CL	=	Cost of Living variables
A	=	Community Amenity variables
WC	=	Working Conditions variables
E	=	District Efficiency variables
ε	=	Residual error
β_n	=	The "best fit" coefficients and the "fixed" component based on the data studied.

The log-log format allows us to interpret the model coefficients in a way such that a 1% increase in the independent variable leads to some percent increase in the dependent variable. For example, if the coefficient on the housing variable is 0.500, a 1% increase in housing prices leads to a 0.5% increase in teacher salaries.

b. **Model Considerations**
- **Housing Quality** – In the teacher-wage model, average housing price is an important measure of the cost of living in a particular community. The average housing price is strongly influenced by the wide variation in the quality of housing available in different parts of the State. For our model, we needed an estimate of average housing prices that held the quality of the house constant. In other words, what would it cost to purchase the same house in different parts of the State?

  In order to build a housing index that showed differences in housing prices by location, while holding all other factors constant, we used statistical regression (ordinary least squares) to estimate a housing model. The model related housing prices to location (county) and measures of housing quality, such as the age and size of the home. Because houses with extremely high and extremely low values are outside the normal housing market for teachers, we trimmed the most expensive and least expensive 1% of houses from our sample. The housing model results are shown on the next page in *Figure App 1.6-1*. We used this model to estimate the cost of purchasing the average house in each of the 105 counties in the State.

Figure App 1.6-1
Housing Model Results

	Housing 2002		Housing 2003		Housing 2004		Housing 2005	
	Coefficient	P-Value	Coefficient	P-Value	Coefficient	P-Value	Coefficient	P-Value
(Constant)	54,196.62	0.000	58,768.97	0.000	62,560.05	0.000	63,689.18	0.000
Size/Amenities								
Total Living Area	36.21	0.000	37.88	0.000	37.81	0.000	38.59	0.000
Number of Floors	(6,080.41)	0.000	(6,507.38)	0.000	(7,029.79)	0.000	(7,998.59)	0.000
Total Rooms	390.16	0.000	335.88	0.000	547.89	0.000	794.35	0.000
Number of Bedrooms	(3,567.43)	0.000	(3,624.76)	0.000	(3,723.82)	0.000	(3,745.14)	0.000
Number of Full Baths	14,178.49	0.000	14,185.97	0.000	14,778.55	0.000	15,417.10	0.000
Number of Half Baths	10,510.98	0.000	10,659.07	0.000	11,001.33	0.000	11,427.46	0.000
Age								
Age	(873.96)	0.000	(852.15)	0.000	(872.07)	0.000	(867.54)	0.000
Age Squared	3.73	0.000	3.49	0.000	3.59	0.000	3.54	0.000
Construction								
Brick	3,438.82	0.000	3,384.69	0.000	3,247.53	0.000	3,270.11	0.000
Stone	(725.37)	0.021	(950.19)	0.004	(399.29)	0.242	(424.57)	0.009
Condition								
Grade A	106,889.18	0.000	116,817.44	0.000	119,247.63	0.000	123,923.69	0.000
Grade B	51,668.77	0.000	54,364.68	0.000	56,101.77	0.000	59,024.26	0.000
Grade D	(9,214.90)	0.000	(9,747.88)	0.000	(10,191.17)	0.000	(10,532.34)	0.000
Grade E	(15,122.56)	0.000	(17,647.47)	0.000	(18,679.12)	0.000	(18,867.58)	0.000
Grade X	118,694.65	0.000	152,920.06	0.000	129,688.96	0.000	146,193.68	0.000
Rural/Urban Designation	(6,224.33)	0.000	(6,870.51)	0.000	(8,186.94)	0.000	(9,043.87)	0.000
County (a)	---	---	---	---	---	---	---	---
Adjusted R^2	0.899		0.901		0.900		0.899	

(a) There are additional dichotomous variables included for 104 of 105 counties (Sedgwick County is considered the base). Because of space considerations, we haven't included these variables here, although they are available for review at the Division's offices. Of the 416 dichotomous variables, 413 were statistically significant and affected housing index outcomes.

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- **Robust Standard Errors**– Regression analysis relies heavily on the size of the sample to determine how confident we can be that the model is correct. A larger sample will make us more confident with the results. In building our model, we used four years of teacher level data that gave us 117,419 observations—a very large sample size. Unfortunately, many of our measures were gathered at the district level, so much of the data in a given year was the same for every teacher in the district. This means we really only had 1,200 clusters of observations (300 districts x 4 years).

  Had we used normal regression techniques, we would have overstated our confidence that the regression results were statistically significant. Instead, we used a different statistical technique—regression with robust standard errors—to statistically account for the clustering effect. We used 1,200 clusters (one for each district-year).

- **Endogenous Relationship Between Housing Prices and Teacher Salaries** – We used statistical regression techniques to estimate our teacher-wage model. One problem that can arise when using these techniques is the presence of an endogenous relationship between one of the independent variables and teacher salaries. Endogenous relationships are circular relationships where the independent variable both affects and is affected by the dependent variable. Endogenous relationships are likely to affect the accuracy of our results.

  Average housing prices are potentially endogenous with teacher salaries. On the one hand, housing prices are a measure of the cost of living in a community, and districts in communities with higher housing prices likely have to pay higher teacher salaries. On the other hand, higher salaries attract better teachers to the district, which may improve the quality of the schools. This could make the community more attract and increase the average housing value.

  The preferred method of addressing endogenous relationships is known as two-stage least squares regression. This method relies on developing a set of instruments that are strongly correlated with the endogenous variable (in this case, housing prices), but aren't endogenous. Unfortunately, we weren't able to identify reliable instruments, so this approach wasn't possible.

  In order to dilute the effect of the potentially circular relationship between housing prices and teacher salaries, we calculated our housing variable at a <u>regional</u>, as opposed to <u>county</u> level. For each district, the regional housing value is calculated by taking the average of the estimated value in the county the district is in, and all adjacent counties. Using a regional measure of housing values assumes that teachers can live anywhere in the region (which means they may have to live outside the district they teach in).

- **District Efficiency –** As we've noted earlier, district efficiency is difficult to measure directly. Instead we've chosen indirect measures that are related to district efficiency. One problem that we run into is that some of our fiscal capacity measures, such as income per student, end up being highly related to our cost of living variables. This confuses the model as to whether variation in teacher salaries is due to cost of living (which we want to recognize as a legitimate cost factor) or district inefficiency (which we want to control for).

  In order to address the problem, we've chosen fiscal capacity variables that are least correlated with cost of living differences. The coefficient of correlation between the measure of regional housing values and per-student property values is .208, which means that housing values alone account for only 4.3% of the variation in per-student property values.

c. **Model Results** – The results of the teacher-wage model are shown in ***Figure App 1.6-2***. Most of the coefficients have the expected signs and are statistically significant. The "Math" variable that identifies math teachers is not statistically significant. We left this variable in the regression model as a control variable. It won't affect our final teacher index because we will hold it at the same value for all districts in the final analysis.

Figure App 1.6-2
Teacher-Wage Model Results

	Teacher-Wage Model	
	Coefficients	P-Value[b]
(Constant)	6.74052	0.000
Teacher Characteristics		
Full-Time Equivalent	1.04628	0.000
Education - Masters	0.11917	0.000
Education - Doctorate	0.08088	0.000
Education - Other Adv Degree	0.05760	0.000
Experience[a]	0.12119	0.000
Assignment - Math	0.00212	*0.301*
Assignment - Science	0.00855	0.005
Demographics - Female	(0.05805)	0.000
Demographics - Black	(0.01764)	0.010
Cost of Living Variables		
Average Housing Value[a]	0.17668	0.000
Community Amenities		
Distance to Major City[a]	0.02374	0.025
Working Conditions		
Percent Free Lunch times Pupil Density	0.00031	0.031
Efficiency/Control Variables		
Per Pupil Property Values	0.03881	0.000
Percent of Population >65	(0.00489)	0.000
Year Indicator Variables		
Y2003	0.01648	*0.369*
Y2004	0.03255	*0.054*
Y2005	0.05603	0.002
Adjusted R[2]	**0.6385**	

[a]Calculated as a natural logarithm.
[b]Calculated with robust standard errors

3. **USING THE TEACHER-WAGE MODEL TO ESTIMATE A REGIONAL COST INDEX.** We used the teacher-wage model to estimate two separate, but related indices. The first is a <u>teacher salary index</u> that estimates what different districts would have to pay for a comparable teacher. The second is an <u>overall cost index</u>, that uses the variation in teacher salaries as an indicator of the variation in overall staffing costs in each district.

    a. **Calculating the Teacher Salary Index** – There are three key steps in estimating the teacher salary index:

- <u>Step 1</u>: In each district, estimate the salary for a full-time teacher with average characteristics, if that district were operating at an average level of efficiency.
- <u>Step 2</u>: Use the results from Step 1 to calculate the Statewide average estimated salary across all 300 districts.
- <u>Step 3</u>: To calculate an index for each district, divide the estimated salary in the district by the Statewide estimated salary, and multiply by 100.

    b. **Calculating the Overall Cost Index** – Because, teacher salaries and benefits represent about 50% of a school district's costs, we calculated a regional cost index by cutting the effect of the salary index in half. It is calculated using the following formula:

    [Overall Cost Index] = ([Teacher Salary Index] - 100) x 0. 5 + 100

APPENDIX 2
Legislation Passed by the 2005 Legislature Directing
Legislative Post Audit To Conduct
Two Cost Studies of K-12 Public Education in Kansas

46-1130. (Sec. 1. Section 3 of 2005 House Bill No. 2247 is hereby amended to read as follows: Sec. 3.)

(a) The purpose of this section is to assist the legislature in the gathering of information which is necessary for the legislature's consideration when meeting its constitutional duties to: (1) Provide for intellectual, educational, vocational and scientific improvement in public schools established and maintained by the state; and (2) make suitable provision for the finance of educational interests of the state. The division of post audit shall conduct a professional cost study analysis to estimate the costs of providing programs and services required by law.

(b) As used in this section, "law" means any: (1) State statute; and (2) rules and regulations or standards relating to student performance outcomes adopted by the state board.

(c) The cost study analysis shall be based upon data available through school year 2004-2005. Subject to the provisions of subsection (d), the cost study analysis shall be conducted as directed by the legislative post audit committee.

(d) Any cost study analysis conducted pursuant to this section shall include:

(1) A determination of the services or programs required by law to be provided by school districts and a review of the high school graduation requirements and the school performance accreditation system, pupil assessments and other requirements of K.S.A. 72-6439, and amendments thereto.

(2) A review of the admissions requirements established by the state board of regents pursuant to K.S.A. 76-716, and amendments thereto, state scholarship requirements established by the state board of regents.

(3) A study of the actual costs incurred in a sample of school districts to provide reasonable estimates of the costs for regular elementary and secondary education as required by law, including instruction, administration, support staff, supplies, equipment and building costs.

(4) A study of the actual costs incurred in a sample of school districts to provide reasonable estimates of the costs for specialized education services as required by law including, but not limited to, special education and related services, bilingual education and at-risk programs.

(5) A study of the factors which may contribute to the variations in costs incurred by school districts of various sizes and in various regions of the state when providing services or programs as required by law. Such study shall include all administrative costs of providing program and services as required by law.

(6) An analysis in a sample of districts as determined by the legislative post auditor showing such things as:

(A) The percent of the estimated costs of providing programs and services as required by law that could have been funded by the various types of state aid the districts received in the most recently completed school year, as well as the percent funded by the district's local option budget;

(B) the percent of district funding that is spent on instruction;

(C) the percent of district funding that is spent on administration including central administration; and

(D) the percent of district funding that is spent on support services.

(7) A review of relevant studies that assess whether there is a correlation between amounts spent on education and student performance.

(8) A review to determine whether students who are counted as a basis for computing funding for specialized educational services are actually receiving those services.

(9) Any additional reviews or analyses the legislative post auditor considers relevant to the legislature's decisions regarding the cost of funding services or programs required by law.

(e) The division also shall conduct a professional cost study analysis considering the same factors specified in subsection (d), except that such cost study analysis shall consider only those curriculum, related services and programs mandated by state statute.

(f) In conducting such cost analysis study, historical data and expenditures may be used to estimate future reasonable and actual costs so long as any examination of historical data and expenditures corrects any recognized inadequacy of such data or expenditure through a reliable method of extrapolation. The cost study analysis shall incorporate these requirements and any report to the

legislature must demonstrate how the incorporation was accomplished.

(g) In conducting such cost analysis study and subject to the limitations of the budget of the division and appropriations therefor, the legislative post auditor may enter into contracts with consultants as the post auditor deems necessary with consultants as needed.

(h) In conducting such cost study analysis, the legislative post auditor shall have the authority to access all books, accounts, records, files, documents and correspondence, confidential or otherwise, as authorized in conducting an audit under the legislative post audit act.

(i) Following the completion of such cost analysis study, the legislative post auditor shall submit a detailed report thereon to the legislature on or before the first day of the 2006 legislative session. If additional time is needed to provide the most accurate information relating to any area of requested study, the legislative post auditor shall so report to the legislature, explaining the reasons for the need for additional time and providing a reasonable time frame for completion of that aspect of the study. In that event, the legislative post auditor shall submit a report on that portion of the study which has been completed before the start of the 2006 legislative session and the balance of such report shall be submitted within the time frame established by the legislative post auditor when requesting additional time.

(j) For any agency required to be audited under K.S.A. 74-7283 et seq., and amendments thereto, in time to be reviewed and evaluated during the 2006, 2007 or 2008 regular session of the legislature, such review and evaluation shall be moved forward one year.

(k) The provisions of this section shall be part of and supplemental to the legislative post audit act.

APPENDIX 3
Cost Study Scope Statement Approved by the
Legislative Post Audit Committee

Elementary and Secondary Education in Kansas:
Estimating the Costs of K-12 Education Using Two Approaches

The 2005 Legislature passed HB 2247, which provided $142 million in additional funding for public schools during fiscal year 2006. That legislation also called for Legislative Post Audit to conduct a "professional cost study analysis to determine the costs of delivering the kindergarten and grades one through 12 curriculum, related services and other programs mandated by state statute in accredited schools." That study, to be conducted at the direction of the Legislative Post Audit Committee, is required to be completed by the first day of the 2006 legislative session.

Among other things, in its ruling on June 3 the Supreme Court said the cost study required by HB 2247 did not appear to "demand consideration of the costs of 'outputs'—achievement of measurable standards of student proficiency." The Court also said that "without consideration of outputs, any study conducted by post audit is doomed to be incomplete."

In response to this ruling and to the Legislative Post Auditor's request for clarification regarding the scope of the cost study analysis, the 2005 Legislature amended HB 2247 during the special session with the passage of 2005 Special Session SB3. The new legislation requires that two cost study analyses be performed:

- one using an <u>input-based approach</u> to estimate how much it should cost school districts to deliver the curriculum, services, and programs mandated by State statute. This approach doesn't address meeting performance outcome standards set by the State Board of Education.

- the other using an <u>outcomes-based approach</u> to estimate how much it should cost school districts to meet the performance outcome standards set by the Board of Education.

A summary sheet comparing the two approaches (which was distributed to all legislators during the special session) is part of this scope statement. Both cost study analyses still are required to be completed by the start of the 2006 legislative session.

To fulfill the requirements for two cost study analyses as called for by 2005 Special Session SB3, Legislative Post Audit would address the following questions:

Input-Based Approach	Outcomes-Based Approach

Question 1: What should it cost for <u>regular</u> K-12 education to deliver the curriculum, related services, and programs mandated by State statute? To answer this question, we would identify the curriculum, services, and programs mandated by State statute, as well as high school graduation requirements developed by the Board of Education and State scholarship requirements developed by the Board of Regents. (Note: most requirements relate to required courses of instruction.) For up to 8 different-sized districts, we would develop models that do the following:
 	
 ● identify the resources needed to deliver these curricula, services, and programs
 	
 ● estimate the cost of these resources, taking into account cost differences (primarily teacher salaries) in different geographic regions of the State
 	
 ● identify reasonable estimates of other costs for operating schools and school districts—including administration, support, supplies, and transportation—and explore significant variations among such cost categories for a limited sample of districts to assess whether they appear to be caused by the school or district's size or location, or by some other factor such as local spending decisions or preferences.
 	
 ● use those models to estimate costs for all school districts
 	
 ● compare our estimates with districts' actual resource levels and costs, and make any adjustments needed to our models to ensure they reflect reasonable assumptions.
 	
 Because State statutes don't specify the resource levels districts should have, we will make a number of judgments about what is adequate and reasonable, including class sizes, administrative and operational costs, and computer needs. Our judgments may come from sources such as other cost or correlation studies, interviews with school officials, averages for similar-sized districts, and industry "benchmarks." We plan to provide estimated costs using several different average class-size assumptions.
	Question 1: What should it cost for <u>regular</u> K-12 education to meet the performance outcome standards set by the Board of Education? To answer this question, we would do the following:
	
	 ● collect data from the last 5 years on
	    ☐ <u>spending per pupil</u>. We would exclude funds that clearly aren't related to student outcomes, such as driver's education, adult education, bond and interest payments, and community service operations.
	    ☐ <u>student performance</u>. These include scores on Statewide assessment tests and graduation rates
	    ☐ <u>district characteristics</u>. These include enrollment, wealth, density, and salary levels.
	    ☐ <u>student characteristics</u>. These include race, poverty, numbers of special-needs students, etc.
	
	 ● use statistical tests to identify the relationships between spending, performance, and the other factors. We would contract with consultants to provide the expertise needed to conduct such tests.
	
	 ● incorporate all these factors into a model that has two parts:
	    ☐ an estimate of what it should cost an average school district to meet the outcome standards
	    ☐ a series of adjustments that take into account differences in district and student characteristics.
	
	 For districts that are not meeting outcomes, this approach will identify a level of spending that should give them the opportunity to achieve those outcomes, provided they spend their money effectively. For districts that are exceeding outcomes, this approach will identify a level of spending that would be sufficient to allow them to meet outcomes. Finally, this approach provides an estimate of the total cost of achieving certain outcomes, but gives no information about the specific resources needed (i.e., number of teachers or other types of staff).
	
	 NOTE: With outcomes-based approach, it would be considered methodologically unsound to <u>limit</u> the cost study only to those curricula, related services, and other programs mandated by State statute, because other non-mandated programs, services, and resources (such as alternative high schools, extracurricular activities, after-school tutoring, nurses, etc.) may have contributed to students' achievement of these outcomes.

2. **What are the <u>additional</u> estimated costs for educating K-12 special needs students, and how do those costs vary by district size and location?** For each category of special needs students funded through the Kansas school finance formula, we would determine what special requirements the State has placed on school districts to educate those students, and would review records and interview administrators and educators to determine how and what types of programs and services are being provided. To determine the additional costs associated with <u>special education and vocational education</u>, we would review records for a sample of districts, identify which costs appear to be reasonable and necessary, and determine how much these districts spent per student for these programs. To determine the additional costs associated with educating <u>bilingual and at-risk</u> students, we would use information provided by the statistical tests used in the outcomes-based approach (Question 1) to determine the "weighted cost" of bringing these students up to the same performance level as general education students. To the extent possible for each area, we would note factors that could contribute to differences in costs among our sample districts.

3. **For bilingual and at-risk students, is there a significant relationship between the students counted for funding purposes and the students who actually receive those services?** To answer this question for a sample of school districts, we would use data reported or maintained by school districts to do the following:
   - For bilingual students, determine the relationship between the number of students whose "contact hours" with certified bilingual instructors were used as the basis for State bilingual funding for 2004-05, and the number who had been identified that year as having limited English proficiency (LEP).
   - For at-risk students, determine the relationship between individual students in the free-lunch program in 2004-05 (the basis used for funding purposes), and students who participated in at-risk programs and services.

   To the extent possible, we would note factors that could be contributing to large variations we see in this area among districts within the two programs.

4. **What does educational research show about the correlation between the amount of money spent on K-12 education and educational outcomes?** To answer this question, we would gather and review the most recent studies available that examine the relationship between educational spending and educational outcomes. We would also interview any experts we can identify. We would summarize the findings of those studies and interviews and report on what they show.

5. **What percent of the estimated cost of providing educational services and programs was funded by the various types of State aid those districts received, and what percent of the cost was funded by districts' local option budgets?** To answer this question, we would obtain information about the total amount of State aid each district in our sample received in the 2004-05 school year. We also would determine the amount of funding each sampled district provides through it local option budget. Based on the cost information we gather under questions 1 and 2 above, for both the input-based approach and the outcomes-based approach we would compute the percent of those costs that would have been covered by the State aid the district received, and the percent covered by districts' local option budgets. To the extent possible, we would note factors that could contribute to significant differences in the percent funded.

   Estimated time to complete: All staff - approximately 6-8 months

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	APPENDIX 4 **Reporting Categories for** **School District Expenditures**	
Funds	**Expenditures**	
	Functions	Objects
• Adult Ed • Adult Supp Ed • Area Vocational School • Bilingual Ed • Bond and Interest • Capital Outlay • Contingency Reserve • Driver Training • Ed Excellence • Extraordinary Growth • Extraordinary School • Food Service • General • Gifts and Grants • Historical Museum • KPERS Special Retirement • No Fund Warrant • Parent Ed • Prof Develop • Public Library • Recreation Commission • School Retirement • Spec Assessments • Spec Ed • Spec Ed Coop • Spec Liability • Spec Reserve • Summer School • Supp General • Textbook and Student Materials • Voc Ed	**Instruction** – Activities that deal directly with the interaction between teachers and students, whether in a classroom or other location. Includes teachers, aides, and substitutes. **Instruction Support** – Activities to assist the teaching staff with the learning process. Includes curriculum coordinators, trainers, librarians, and multimedia specialists **Student Support** – Activities to assist with the well-being of students. Includes counselors, nurses, and social workers. **General Administration** – Activities to establish and administer the policies for operating the school district. Includes the school board, superintendent, assistant superintendents, and district staff. **School Administration** – Activities concerned with overall operations of a school. Includes the principal, assistant principals, full-time department chairs, and school staff **Operation and Maintenance** – Activities to keep the grounds, buildings, and equipment in good working order. **Student Transportation** – Activities to transport students to and from school, trips, and other activities. **Other Support Services** – Activities that support other functions including fiscal services, human resources, planning, information technology, and other miscellaneous services. **Food Service Operations** – Activities to provide food to students and staff in a school or district. **Community Services Operations** (a) **–** Activities to provide community services to students, staff, or other community participants, such as operating a community swimming pool or recreation program. **Facilities Acquisition and Construction** (a) **–** Activities to acquire, construct, remodel, or expand land, buildings, and other built-in equipment. **Debt Service** (a) **–** Activities to service a district's long-term debt, including principal and interest payments.	**Salaries** – amounts paid to employees of the district, including certified and non-certified employees. **Benefits** – amounts paid by the district on behalf of employees, including health insurance and social security. **Purchased Professional and Tech Services** – services which can be performed only by people or firms with specialized skills and knowledge, such as lawyers, teachers, accountants, and consultants. **Purchased Property Services** – services to operate, repair, maintain, and rent property owned or used by the district. **Other Purchased Services** – services provided by organizations or personnel that aren't on the district's payroll, including payments to educational cooperatives, tuition to other school districts, contracts for bus services, and insurance. **Supplies** – amounts paid for items that are consumed, worn out, or deteriorated through use, including general supplies, textbooks, energy, heating, electricity, motor fuel, and instructional software. **Property** (a) – amounts paid for land, buildings, equipment, and furnishings. **Miscellaneous** – amounts paid for goods and services that don't fit in the other classifications.
(a)The National Center for Education Statistics excludes these categories from its definition of "current expenditures." To be consistent, we have done the same in our reports. Source: School district budget documents.		

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APPENDIX 5
School District Operating Expenditures by Function
As a Percent of Total Operating Expenditures
2004-05

This appendix shows the percentage of total operating expenditures that each district spent on various functions, such as instruction, support, and administration. Districts are divided into four groups according to enrollment, and each group is sorted by the percent spent on instruction. In calculating total expenditures, we allocated the costs of Special Education cooperatives and interlocals to the districts they served to make those districts' expenditures comparable to districts that provide their own Special Education services. (Columns may not add to 100% due to rounding.)

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District	Enrollment (FTE)	Instruction	Instuction Support	Student Support	General Admin	School Admin	Oper & Maint	Transport	Other	Food Service
Small Districts (less than 400)	**248.6**	**61.9%**	**2.3%**	**3.6%**	**6.6%**	**5.7%**	**10.4%**	**4.4%**	**0.6%**	**4.6%**
326 -- LOGAN	182.5	69.0%	0.5%	3.4%	6.3%	4.0%	9.3%	3.1%	0.2%	4.2%
238 -- WEST SMITH COUNTY	183.5	68.7%	0.4%	3.0%	9.9%	4.1%	6.7%	3.7%	0.2%	3.4%
505 -- CHETOPA	287.2	67.8%	1.6%	2.2%	11.7%	2.8%	7.1%	2.7%	0.0%	4.1%
297 -- ST FRANCIS COMMUNITY SCHOOLS	324.5	67.5%	2.4%	2.0%	2.2%	5.6%	8.6%	4.4%	0.0%	7.3%
390 -- HAMILTON	106.5	66.8%	2.5%	1.7%	7.3%	6.3%	7.6%	3.7%	0.0%	3.9%
213 -- WEST SOLOMON VALLEY SCHOOLS	61.5	66.4%	0.5%	2.0%	8.8%	1.7%	9.7%	6.4%	0.1%	4.4%
344 -- PLEASANTON	392.5	66.4%	1.6%	3.1%	5.4%	8.1%	8.4%	2.6%	0.0%	4.3%
459 -- BUCKLIN	250.0	66.3%	1.0%	2.0%	8.3%	4.4%	8.2%	4.1%	0.2%	5.4%
293 -- QUINTER PUBLIC SCHOOLS	325.0	66.3%	1.7%	3.4%	5.5%	5.7%	6.6%	6.3%	0.0%	4.5%
283 -- ELK VALLEY	196.0	65.9%	2.3%	1.7%	5.8%	5.8%	11.0%	2.4%	0.0%	5.2%
291 -- GRINNELL PUBLIC SCHOOLS	119.5	65.9%	3.4%	3.2%	6.7%	3.3%	10.1%	3.2%	0.5%	3.6%
220 -- ASHLAND	214.4	65.9%	1.0%	3.2%	4.5%	6.1%	10.2%	4.8%	0.1%	4.2%
334 -- SOUTHERN CLOUD	229.5	65.8%	1.1%	1.4%	4.4%	8.4%	10.9%	2.9%	0.1%	5.1%
395 -- LACROSSE	303.3	65.7%	1.6%	3.3%	6.5%	4.6%	7.8%	5.4%	0.0%	4.9%
411 -- GOESSEL	281.5	65.6%	1.5%	1.4%	5.5%	6.0%	11.2%	4.3%	0.0%	4.4%
401 -- CHASE	148.5	65.2%	2.9%	2.4%	9.1%	5.9%	8.1%	2.3%	0.0%	4.0%
392 -- OSBORNE COUNTY	383.6	65.2%	2.0%	5.0%	5.5%	5.6%	8.6%	4.2%	0.2%	3.8%
502 -- LEWIS	136.0	65.2%	0.3%	3.7%	7.8%	2.7%	11.3%	3.5%	0.1%	5.4%
474 -- HAVILAND	164.4	64.9%	2.7%	1.5%	9.5%	5.4%	9.3%	2.0%	0.2%	4.4%
295 -- PRAIRIE HEIGHTS	30.5	64.8%	0.6%	1.1%	13.7%	2.7%	8.0%	4.5%	0.0%	4.6%
426 -- PIKE VALLEY	258.2	64.8%	2.3%	4.8%	4.4%	6.4%	8.0%	4.9%	0.0%	4.4%
471 -- DEXTER	223.3	64.6%	0.2%	1.8%	14.8%	0.3%	8.1%	3.5%	2.4%	4.2%
507 -- SATANTA	380.0	64.3%	2.3%	3.9%	7.9%	5.0%	10.1%	2.3%	0.1%	4.1%
324 -- EASTERN HEIGHTS	150.5	64.2%	0.1%	3.3%	10.2%	4.3%	15.3%	2.4%	0.1%	0.0%
463 -- UDALL	354.9	64.1%	1.2%	1.9%	8.3%	5.5%	10.8%	4.1%	0.0%	3.9%
224 -- CLIFTON-CLYDE	305.5	64.0%	1.4%	4.5%	4.1%	5.9%	11.8%	3.9%	0.0%	4.3%
292 -- WHEATLAND	182.0	63.9%	1.4%	3.3%	6.4%	6.8%	8.3%	4.7%	0.0%	5.2%
285 -- CEDAR VALE	160.5	63.8%	0.5%	2.0%	13.2%	3.2%	7.4%	3.3%	1.8%	4.8%
468 -- HEALY PUBLIC SCHOOLS	117.0	63.7%	1.2%	3.7%	12.7%	2.1%	8.4%	2.5%	0.3%	5.4%
271 -- STOCKTON	350.5	63.5%	2.6%	5.7%	5.7%	5.0%	11.1%	2.2%	0.2%	3.9%
298 -- LINCOLN	347.8	63.5%	2.6%	4.7%	5.4%	5.8%	8.7%	5.4%	0.0%	3.9%
208 -- WAKEENEY	376.5	63.4%	3.2%	5.2%	4.8%	5.6%	9.5%	4.2%	0.0%	4.1%
406 -- WATHENA	373.5	63.3%	2.1%	3.4%	4.2%	7.4%	10.2%	2.8%	1.6%	5.1%
209 -- MOSCOW PUBLIC SCHOOLS	231.6	63.2%	2.3%	0.9%	10.0%	7.3%	9.7%	2.4%	0.2%	3.9%
227 -- JETMORE	293.5	63.1%	3.0%	2.7%	3.2%	4.9%	12.0%	5.5%	0.1%	5.5%
223 -- BARNES	381.1	63.1%	2.7%	4.7%	5.7%	4.2%	14.4%	4.2%	1.0%	0.0%
498 -- VALLEY HEIGHTS	373.0	63.0%	2.6%	5.5%	4.2%	5.1%	10.9%	3.7%	0.1%	4.8%
332 -- CUNNINGHAM	226.5	63.0%	2.3%	3.0%	6.1%	6.8%	7.2%	7.5%	0.0%	4.0%
350 -- ST JOHN-HUDSON	393.9	63.0%	3.7%	4.3%	4.4%	5.3%	10.5%	3.1%	1.9%	3.8%
275 -- TRIPLAINS	83.9	62.9%	3.4%	1.5%	11.1%	3.4%	9.5%	5.1%	0.0%	3.1%
316 -- GOLDEN PLAINS	185.8	62.7%	4.6%	2.0%	5.5%	6.2%	8.3%	3.5%	2.2%	4.8%

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District	Enrollment (FTE)	Instruction	Instruction Support	Student Support	General Admin	School Admin	Oper & Maint	Transport	Other	Food Service
462 -- CENTRAL	342.1	62.7%	2.7%	3.0%	3.8%	6.5%	10.4%	6.0%	0.2%	4.8%
492 -- FLINTHILLS	310.7	62.7%	1.2%	4.1%	5.4%	6.0%	8.2%	7.6%	0.0%	4.8%
397 -- CENTRE	256.5	62.7%	3.7%	3.7%	4.1%	2.9%	10.4%	6.7%	1.4%	4.6%
242 -- WESKAN	129.0	62.7%	2.1%	1.4%	10.9%	0.8%	11.8%	5.0%	0.5%	4.9%
388 -- ELLIS	372.7	62.7%	2.9%	3.3%	8.0%	6.0%	9.0%	4.6%	0.0%	3.5%
381 -- SPEARVILLE	339.5	62.5%	0.4%	2.5%	6.3%	6.0%	14.2%	3.9%	0.1%	4.1%
496 -- PAWNEE HEIGHTS	176.1	62.4%	1.3%	1.9%	7.6%	6.2%	10.5%	4.1%	0.0%	6.0%
387 -- ALTOONA-MIDWAY	223.5	62.3%	2.1%	6.5%	7.2%	5.8%	7.0%	5.2%	0.0%	3.9%
269 -- PALCO	138.5	62.3%	1.2%	0.9%	5.9%	8.1%	13.1%	3.8%	0.0%	4.6%
245 -- LEROY-GRIDLEY	257.0	62.3%	0.7%	4.5%	5.5%	5.4%	8.2%	8.1%	0.0%	5.3%
486 -- ELWOOD	286.5	62.2%	0.9%	5.9%	7.7%	5.1%	9.1%	1.0%	3.9%	4.1%
225 -- FOWLER	159.5	62.1%	2.4%	4.1%	4.6%	4.7%	10.5%	4.3%	1.7%	5.5%
358 -- OXFORD	394.0	62.1%	1.9%	5.1%	5.9%	6.5%	10.4%	3.9%	0.0%	4.2%
217 -- ROLLA	205.5	62.1%	0.9%	0.9%	7.9%	5.3%	13.4%	2.9%	1.8%	4.8%
200 -- GREELEY COUNTY	263.5	62.0%	1.4%	2.2%	4.9%	4.7%	12.3%	7.2%	0.2%	5.1%
222 -- WASHINGTON SCHOOLS	348.0	61.9%	2.0%	6.0%	5.4%	5.9%	12.1%	3.4%	0.3%	3.1%
347 -- KINSLEY-OFFERLE	311.1	61.9%	0.5%	4.4%	5.0%	7.4%	10.6%	4.3%	0.3%	5.7%
103 -- CHEYLIN	157.5	61.9%	3.1%	4.7%	10.7%	3.0%	11.1%	3.6%	0.0%	2.0%
371 -- MONTEZUMA	238.6	61.9%	3.1%	2.5%	7.6%	6.9%	9.1%	3.9%	0.4%	4.7%
351 -- MACKSVILLE	283.4	61.8%	2.4%	2.6%	7.8%	6.0%	7.4%	6.1%	1.5%	4.5%
256 -- MARMATON VALLEY	368.0	61.5%	1.6%	3.4%	5.0%	4.7%	9.8%	6.7%	0.9%	6.6%
106 -- WESTERN PLAINS	216.5	61.5%	1.6%	0.0%	8.3%	4.2%	11.3%	5.8%	1.8%	5.5%
272 -- WACONDA	336.7	61.5%	3.2%	5.2%	7.0%	6.2%	9.9%	2.6%	0.0%	4.5%
432 -- VICTORIA	264.8	61.4%	2.7%	4.9%	5.5%	6.8%	10.0%	3.1%	0.0%	5.5%
221 -- NORTH CENTRAL	109.5	61.4%	2.4%	3.0%	7.0%	6.5%	8.4%	7.4%	0.0%	3.7%
105 -- RAWLINS COUNTY	343.5	61.3%	3.1%	3.1%	4.1%	5.5%	12.7%	5.0%	0.4%	4.8%
456 -- MARAIS DES CYGNES VALLEY	258.0	61.3%	0.7%	3.8%	6.9%	4.8%	12.8%	5.5%	0.0%	4.2%
422 -- GREENSBURG	295.7	61.3%	4.4%	3.0%	6.5%	6.6%	12.0%	1.7%	0.0%	4.4%
511 -- ATTICA	128.0	61.3%	1.8%	1.0%	10.9%	5.5%	10.7%	3.0%	1.2%	4.6%
303 -- NESS CITY	256.0	61.0%	2.7%	2.2%	9.1%	4.8%	12.2%	3.4%	0.5%	4.2%
477 -- INGALLS	240.5	61.0%	2.1%	2.0%	4.7%	6.6%	10.5%	6.6%	1.4%	5.2%
509 -- SOUTH HAVEN	224.0	60.9%	2.1%	5.2%	6.8%	3.7%	12.2%	4.1%	0.5%	4.4%
386 -- MADISON-VIRGIL	238.0	60.9%	2.0%	4.8%	5.1%	6.3%	11.4%	3.9%	0.0%	5.5%
255 -- SOUTH BARBER	263.0	60.9%	3.3%	2.4%	5.3%	7.8%	10.4%	3.8%	0.0%	6.1%
444 -- LITTLE RIVER	280.7	60.8%	3.1%	4.4%	5.8%	7.4%	7.7%	5.3%	0.1%	5.4%
433 -- MIDWAY SCHOOLS	202.0	60.7%	1.1%	4.2%	5.6%	5.0%	14.5%	2.4%	0.7%	5.8%
219 -- MINNEOLA	265.1	60.7%	4.0%	1.3%	3.4%	6.3%	10.8%	4.0%	3.2%	6.3%
360 -- CALDWELL	293.0	60.7%	1.5%	7.3%	7.3%	6.8%	10.5%	2.5%	0.0%	3.3%
419 -- CANTON-GALVA	391.2	60.6%	2.3%	5.7%	5.7%	6.6%	10.0%	3.1%	1.3%	4.6%
454 -- BURLINGAME	324.5	60.6%	2.8%	5.1%	6.3%	5.8%	9.5%	4.9%	0.0%	5.1%
314 -- BREWSTER	128.3	60.5%	3.5%	1.8%	6.0%	4.9%	12.8%	4.6%	1.9%	4.1%
349 -- STAFFORD	309.7	60.3%	2.4%	7.0%	4.0%	5.1%	7.4%	3.4%	6.3%	4.1%

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482 -- DIGHTON	236.8	60.3%	2.7%	1.9%	12.5%	5.5%	9.0%	3.7%	0.2%	4.3%
212 -- NORTHERN VALLEY	190.0	60.2%	2.3%	3.5%	8.0%	6.9%	9.8%	4.6%	0.1%	4.7%
279 -- JEWELL	168.0	60.0%	1.1%	8.2%	4.2%	2.7%	12.7%	5.8%	0.0%	5.1%
479 -- CREST	234.5	60.0%	2.8%	4.7%	5.4%	6.0%	9.4%	6.0%	0.0%	5.6%
322 -- ONAGA-HAVENSVILLE-WHEATON	365.5	60.0%	4.2%	3.4%	6.2%	6.0%	9.6%	5.0%	1.7%	3.9%
104 -- WHITE ROCK	122.5	60.0%	3.4%	3.9%	4.6%	4.9%	12.4%	7.2%	0.1%	3.7%
369 -- BURRTON	254.2	59.9%	2.6%	3.8%	7.6%	5.1%	12.0%	3.7%	0.0%	5.2%
384 -- BLUE VALLEY	242.5	59.7%	2.5%	2.9%	6.7%	6.2%	12.5%	5.7%	0.8%	3.1%
425 -- HIGHLAND	249.5	59.4%	3.0%	3.5%	6.6%	7.5%	10.8%	3.6%	0.6%	5.0%
399 -- PARADISE	148.0	59.3%	1.4%	4.0%	5.9%	7.9%	7.2%	5.9%	2.2%	6.1%
488 -- AXTELL	298.1	59.1%	1.7%	2.7%	7.9%	5.9%	11.4%	6.0%	0.0%	5.4%
359 -- ARGONIA PUBLIC SCHOOLS	207.3	58.9%	1.4%	5.6%	8.0%	6.6%	9.9%	4.3%	1.5%	3.9%
354 -- CLAFLIN	294.0	58.9%	3.9%	3.2%	6.7%	6.4%	10.7%	5.3%	0.0%	4.9%
299 -- SYLVAN GROVE	162.0	58.8%	2.5%	1.5%	5.8%	8.2%	11.6%	6.6%	0.0%	5.0%
228 -- HANSTON	91.0	58.6%	1.2%	1.4%	8.2%	6.8%	12.1%	5.9%	0.3%	5.5%
311 -- PRETTY PRAIRIE	297.9	58.5%	5.6%	2.7%	5.9%	4.8%	11.5%	5.6%	0.0%	5.5%
270 -- PLAINVILLE	365.8	58.3%	2.5%	4.5%	8.4%	5.5%	11.4%	2.0%	2.1%	5.3%
300 -- COMANCHE COUNTY	300.5	58.1%	3.5%	2.6%	4.7%	6.7%	11.8%	7.1%	0.0%	5.6%
216 -- DEERFIELD	327.1	58.0%	3.8%	5.9%	6.9%	4.6%	12.0%	3.2%	1.1%	4.5%
451 -- B & B	226.0	58.0%	3.3%	2.8%	8.0%	4.8%	10.6%	7.1%	0.0%	5.4%
429 -- TROY PUBLIC SCHOOLS	370.0	57.6%	4.3%	2.8%	8.2%	4.6%	12.5%	2.8%	2.5%	4.7%
278 -- MANKATO	214.2	57.5%	2.7%	6.4%	4.4%	7.7%	13.4%	2.8%	0.0%	5.1%
241 -- WALLACE COUNTY SCHOOLS	222.8	57.0%	3.9%	3.3%	6.4%	9.4%	11.0%	4.1%	0.0%	4.7%
310 -- FAIRFIELD	375.1	57.0%	1.8%	4.2%	7.2%	6.8%	8.6%	8.6%	0.6%	5.2%
403 -- OTIS-BISON	217.5	55.0%	2.7%	2.4%	8.7%	6.0%	11.0%	8.3%	0.0%	5.9%
476 -- COPELAND	110.5	54.3%	4.0%	2.0%	8.0%	6.4%	12.6%	4.4%	2.8%	5.5%
412 -- HOXIE COMMUNITY SCHOOLS	309.0	53.5%	2.7%	3.7%	8.3%	7.7%	14.4%	4.7%	1.0%	4.1%
424 -- MULLINVILLE	130.9	51.3%	2.2%	0.7%	9.1%	4.6%	18.7%	9.0%	0.0%	4.2%
455 -- HILLCREST RURAL SCHOOLS	116.5	50.5%	2.8%	4.8%	9.5%	7.3%	8.8%	9.7%	2.4%	4.3%
Medium Districts (400 to 1,730)	**796.3**	**62.5%**	**3.2%**	**4.5%**	**4.4%**	**5.8%**	**10.1%**	**4.1%**	**0.8%**	**4.6%**
218 -- ELKHART	664.7	70.8%	0.6%	2.3%	5.1%	5.7%	9.4%	2.3%	0.2%	3.6%
338 -- VALLEY FALLS	428.4	68.3%	2.2%	3.0%	6.8%	5.5%	6.5%	2.6%	0.3%	4.8%
286 -- CHAUTAUQUA COUNTY COMMUNITY	417.0	68.1%	2.8%	3.1%	3.0%	4.6%	8.2%	4.9%	0.9%	4.4%
483 -- KISMET-PLAINS	645.5	67.8%	0.3%	2.1%	3.0%	6.6%	10.4%	5.0%	0.3%	4.6%
357 -- BELLE PLAINE	753.0	67.5%	0.1%	4.2%	3.9%	5.1%	12.5%	3.6%	0.0%	3.2%
336 -- HOLTON	1,100.0	67.4%	3.4%	3.4%	3.2%	5.9%	8.8%	3.5%	0.0%	4.5%
335 -- NORTH JACKSON	416.5	67.2%	0.2%	0.8%	5.3%	5.0%	10.8%	5.7%	0.0%	5.1%
226 -- MEADE	465.6	66.9%	2.7%	2.3%	5.0%	4.4%	9.8%	4.0%	0.7%	4.3%
415 -- HIAWATHA	884.3	66.8%	3.0%	3.9%	3.4%	5.5%	9.2%	3.1%	1.2%	4.0%
464 -- TONGANOXIE	1,564.2	66.6%	3.0%	5.6%	3.5%	5.7%	7.8%	3.6%	0.0%	4.1%

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417 -- MORRIS COUNTY	851.7	66.4%	1.9%	4.6%	4.2%	6.7%	7.1%	3.9%	0.0%	5.3%
248 -- GIRARD	1,021.0	66.4%	1.9%	2.3%	2.0%	5.3%	10.2%	5.6%	1.3%	5.0%
306 -- SOUTHEAST OF SALINE	685.5	66.4%	0.9%	2.8%	5.0%	4.4%	10.4%	4.7%	0.5%	5.0%
447 -- CHERRYVALE	589.6	66.4%	2.2%	3.7%	5.6%	5.0%	11.9%	2.6%	0.2%	2.4%
312 -- HAVEN PUBLIC SCHOOLS	1,057.9	66.3%	2.7%	3.7%	2.8%	6.5%	8.2%	4.4%	0.8%	4.6%
237 -- SMITH CENTER	451.5	66.3%	1.1%	2.5%	5.8%	5.8%	9.6%	4.4%	0.1%	4.4%
249 -- FRONTENAC PUBLIC SCHOOLS	733.0	66.2%	2.6%	3.6%	4.3%	5.5%	9.2%	1.7%	1.5%	5.5%
353 -- WELLINGTON	1,633.2	66.2%	5.4%	2.9%	1.9%	5.4%	10.2%	3.5%	1.2%	3.4%
207 -- FT LEAVENWORTH	1,631.0	66.0%	2.6%	4.9%	5.7%	4.4%	6.8%	1.3%	3.5%	4.8%
206 -- REMINGTON-WHITEWATER	523.2	66.0%	1.1%	4.0%	4.6%	5.4%	9.9%	4.9%	0.3%	3.7%
503 -- PARSONS	1,464.4	65.9%	5.3%	5.7%	4.2%	5.3%	6.8%	1.7%	0.8%	4.4%
389 -- EUREKA	672.0	65.8%	2.8%	4.1%	2.5%	7.0%	9.1%	4.4%	0.0%	4.2%
435 -- ABILENE	1,408.7	65.8%	3.4%	5.5%	3.4%	5.5%	7.9%	2.7%	0.8%	5.0%
257 -- IOLA	1,416.1	65.7%	2.7%	5.4%	4.0%	5.4%	8.0%	4.1%	0.0%	4.8%
258 -- HUMBOLDT	516.2	65.3%	0.5%	3.5%	6.1%	8.4%	7.8%	3.6%	0.1%	4.8%
448 -- INMAN	438.5	65.2%	1.8%	5.1%	5.2%	4.4%	10.5%	3.2%	0.5%	4.2%
438 -- SKYLINE SCHOOLS	417.8	65.1%	2.3%	2.7%	5.6%	4.5%	10.2%	5.9%	0.1%	3.6%
405 -- LYONS	814.1	64.9%	3.9%	5.5%	4.6%	6.0%	8.5%	2.1%	0.0%	4.5%
235 -- UNIONTOWN	423.0	64.8%	0.8%	4.9%	4.5%	5.3%	10.8%	4.2%	0.0%	4.5%
240 -- TWIN VALLEY	621.5	64.8%	3.0%	3.8%	4.3%	7.2%	8.1%	3.9%	0.2%	4.6%
408 -- MARION-FLORENCE	637.8	64.7%	2.9%	3.5%	5.1%	4.9%	9.6%	4.2%	0.0%	5.0%
101 -- ERIE-ST PAUL	1,060.4	64.7%	4.5%	4.0%	3.3%	4.9%	7.7%	5.5%	0.3%	5.2%
281 -- HILL CITY	401.6	64.6%	1.9%	5.8%	4.1%	6.1%	10.1%	3.8%	0.0%	3.7%
294 -- OBERLIN	428.0	64.6%	1.9%	3.5%	2.7%	5.9%	9.4%	5.5%	2.4%	4.0%
274 -- OAKLEY	406.1	64.6%	1.3%	3.2%	7.9%	5.3%	8.6%	3.6%	0.0%	5.6%
441 -- SABETHA	915.4	64.6%	3.5%	2.7%	5.6%	6.4%	8.4%	3.6%	0.0%	5.2%
364 -- MARYSVILLE	751.7	64.4%	1.6%	3.6%	3.5%	6.1%	7.9%	4.5%	2.0%	6.3%
343 -- PERRY PUBLIC SCHOOLS	957.0	64.3%	3.5%	4.8%	4.6%	5.9%	7.8%	4.5%	0.2%	4.4%
506 -- LABETTE COUNTY	1,628.2	64.1%	2.3%	1.7%	2.9%	4.9%	11.9%	7.4%	0.0%	4.7%
461 -- NEODESHA	718.1	64.0%	2.3%	4.4%	3.9%	7.1%	10.3%	1.5%	1.9%	4.5%
376 -- STERLING	496.3	64.0%	1.9%	4.1%	4.6%	4.7%	7.2%	4.4%	4.6%	4.5%
416 -- LOUISBURG	1,407.2	64.0%	2.9%	2.5%	3.4%	5.0%	11.7%	5.8%	0.0%	4.6%
439 -- SEDGWICK PUBLIC SCHOOLS	519.5	63.9%	4.5%	5.3%	5.8%	5.3%	6.7%	3.3%	0.0%	5.0%
325 -- PHILLIPSBURG	602.5	63.9%	2.1%	4.4%	4.9%	6.2%	8.8%	3.9%	1.4%	4.3%
287 -- WEST FRANKLIN	864.8	63.7%	3.7%	4.7%	3.1%	4.8%	10.1%	4.7%	1.0%	4.0%
340 -- JEFFERSON WEST	946.0	63.7%	3.0%	4.7%	5.0%	5.9%	10.1%	3.1%	0.1%	4.5%
382 -- PRATT	1,108.8	63.5%	3.0%	4.3%	3.6%	5.6%	11.1%	2.4%	2.6%	3.9%
499 -- GALENA	749.5	63.5%	2.8%	2.6%	4.4%	7.2%	13.3%	1.4%	0.1%	4.6%
427 -- BELLEVILLE	451.0	63.5%	2.7%	5.4%	3.2%	6.7%	10.3%	4.5%	0.0%	3.7%
254 -- BARBER COUNTY NORTH	577.0	63.4%	3.1%	2.9%	4.2%	5.2%	11.1%	4.8%	0.3%	5.1%
396 -- DOUGLASS PUBLIC SCHOOLS	819.3	63.4%	2.5%	5.0%	3.0%	6.2%	9.9%	3.7%	1.2%	5.0%
102 -- CIMARRON-ENSIGN	637.7	63.3%	2.2%	2.0%	4.0%	4.4%	9.8%	5.1%	3.7%	5.4%

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215	-- LAKIN	637.5	63.3%	1.9%	2.9%	6.0%	6.6%	10.6%	4.1%	0.1%	4.5%
365	-- GARNETT	1,075.0	63.3%	2.6%	4.1%	1.9%	6.3%	9.2%	6.0%	1.8%	4.7%
346	-- JAYHAWK	559.2	63.3%	0.2%	5.0%	4.1%	6.9%	9.3%	5.2%	0.5%	5.6%
398	-- PEABODY-BURNS	414.5	63.2%	1.8%	4.1%	5.0%	5.8%	13.3%	2.1%	1.3%	3.5%
487	-- HERINGTON	503.4	63.2%	4.5%	5.5%	4.8%	5.7%	9.0%	2.8%	0.0%	4.5%
430	-- SOUTH BROWN COUNTY	652.1	63.1%	3.5%	4.3%	4.5%	4.8%	14.4%	1.8%	0.0%	3.6%
420	-- OSAGE CITY	711.6	63.1%	3.9%	4.8%	4.2%	5.6%	10.3%	2.7%	1.1%	4.3%
252	-- SOUTHERN LYON COUNTY	563.9	63.0%	2.5%	5.3%	4.4%	5.7%	8.8%	4.5%	0.0%	5.8%
328	-- LORRAINE	418.5	63.0%	2.9%	4.6%	6.0%	5.3%	8.6%	3.6%	1.7%	4.3%
504	-- OSWEGO	485.0	62.9%	2.8%	4.1%	5.9%	6.8%	8.9%	3.7%	0.1%	4.8%
210	-- HUGOTON PUBLIC SCHOOLS	1,004.9	62.9%	7.3%	4.6%	3.7%	4.2%	9.1%	3.0%	1.2%	4.0%
355	-- ELLINWOOD PUBLIC SCHOOLS	511.4	62.9%	0.7%	0.7%	5.6%	6.4%	11.4%	2.7%	5.1%	4.4%
466	-- SCOTT COUNTY	863.9	62.9%	3.7%	4.2%	5.2%	4.8%	11.2%	4.5%	0.1%	3.4%
393	-- SOLOMON	402.4	62.8%	3.3%	4.5%	7.7%	5.1%	8.6%	3.8%	0.0%	4.3%
421	-- LYNDON	432.5	62.8%	2.0%	3.9%	7.4%	4.8%	12.0%	3.2%	0.0%	3.8%
394	-- ROSE HILL PUBLIC SCHOOLS	1,729.5	62.8%	5.3%	5.6%	2.7%	4.8%	9.9%	3.5%	1.6%	3.8%
289	-- WELLSVILLE	789.1	62.7%	4.4%	5.1%	2.9%	5.5%	10.9%	3.1%	0.5%	4.9%
352	-- GOODLAND	930.4	62.7%	3.6%	4.7%	3.1%	6.7%	11.9%	3.3%	0.6%	3.4%
363	-- HOLCOMB	831.7	62.6%	1.0%	2.8%	6.5%	5.3%	14.5%	1.8%	0.6%	4.8%
211	-- NORTON COMMUNITY SCHOOLS	643.4	62.5%	3.7%	4.6%	3.2%	5.4%	9.2%	3.5%	3.6%	4.3%
214	-- ULYSSES	1,655.6	62.5%	2.4%	6.8%	6.7%	5.3%	8.9%	2.9%	0.1%	4.4%
361	-- ANTHONY-HARPER	883.5	62.5%	2.6%	4.0%	7.1%	4.7%	9.8%	5.2%	0.0%	4.1%
434	-- SANTA FE TRAIL	1,250.5	62.5%	3.0%	5.0%	5.0%	6.8%	7.7%	4.9%	0.1%	5.1%
230	-- SPRING HILL	1,591.8	62.4%	4.2%	5.4%	1.6%	4.6%	10.0%	3.9%	3.3%	4.6%
409	-- ATCHISON PUBLIC SCHOOLS	1,532.1	62.4%	1.7%	4.9%	4.4%	7.1%	11.6%	2.5%	0.7%	4.7%
321	-- KAW VALLEY	1,050.0	62.4%	4.0%	4.8%	2.4%	6.0%	13.2%	3.4%	0.0%	3.9%
367	-- OSAWATOMIE	1,119.0	62.3%	3.7%	2.8%	5.4%	5.6%	8.9%	4.0%	0.7%	6.4%
404	-- RIVERTON	811.6	62.1%	3.1%	6.9%	3.5%	5.5%	11.8%	1.7%	0.0%	5.3%
362	-- PRAIRIE VIEW	994.1	62.0%	2.4%	3.5%	3.2%	6.0%	8.4%	9.6%	0.0%	4.9%
442	-- NEMAHA VALLEY SCHOOLS	494.9	61.9%	3.8%	2.3%	5.6%	5.4%	11.4%	4.6%	0.1%	4.8%
337	-- ROYAL VALLEY	918.0	61.9%	3.2%	4.5%	4.4%	6.2%	9.2%	5.5%	0.0%	5.1%
288	-- CENTRAL HEIGHTS	614.1	61.8%	2.5%	3.0%	4.9%	5.4%	8.1%	8.4%	0.0%	6.0%
247	-- CHEROKEE	781.0	61.8%	2.7%	3.2%	4.5%	7.6%	11.0%	4.3%	0.0%	4.9%
493	-- COLUMBUS	1,195.0	61.8%	2.4%	5.3%	3.2%	6.8%	9.9%	5.6%	0.2%	4.9%
239	-- NORTH OTTAWA COUNTY	536.8	61.7%	4.1%	4.8%	4.9%	5.2%	8.4%	5.8%	0.0%	5.0%
341	-- OSKALOOSA PUBLIC SCHOOLS	595.1	61.7%	2.0%	4.9%	5.7%	6.1%	9.7%	4.9%	0.1%	4.9%
491	-- EUDORA	1,223.2	61.7%	4.2%	4.2%	3.4%	6.2%	13.0%	2.7%	0.5%	4.2%
203	-- PIPER-KANSAS CITY	1,342.0	61.6%	3.0%	3.6%	4.1%	5.9%	11.0%	4.9%	0.9%	5.1%
251	-- NORTH LYON COUNTY	589.5	61.6%	2.8%	4.6%	4.5%	6.7%	10.2%	5.2%	0.1%	4.4%
410	-- DURHAM-HILLSBORO-LEHIGH	664.7	61.6%	4.2%	5.5%	4.4%	5.4%	10.1%	4.0%	0.9%	3.9%
264	-- CLEARWATER	1,232.8	61.4%	3.1%	5.1%	3.7%	6.6%	9.5%	4.2%	2.0%	4.6%
243	-- LEBO-WAVERLY	565.9	61.2%	1.2%	3.9%	4.2%	6.2%	9.8%	5.7%	1.8%	5.9%

District	Enrollment (FTE)	Instruction	Instuction Support	Student Support	General Admin	School Admin	Oper & Maint	Transport	Other	Food Service
284 -- CHASE COUNTY	451.5	61.1%	2.7%	7.2%	2.9%	5.0%	8.9%	6.4%	1.1%	4.7%
423 -- MOUNDRIDGE	414.0	61.1%	4.8%	5.1%	5.2%	6.0%	10.1%	3.2%	0.0%	4.4%
273 -- BELOIT	741.8	61.1%	4.7%	7.7%	4.7%	5.1%	8.8%	3.9%	0.0%	4.0%
342 -- MCLOUTH	556.1	61.0%	2.1%	5.9%	7.8%	6.1%	8.5%	4.6%	0.2%	3.7%
377 -- ATCHISON CO COMM SCHOOLS	729.5	61.0%	1.9%	6.7%	4.0%	4.7%	10.1%	5.4%	1.1%	5.1%
282 -- WEST ELK	411.8	60.9%	0.4%	1.8%	5.7%	7.1%	12.2%	5.8%	0.0%	6.2%
374 -- SUBLETTE	466.9	60.9%	2.9%	3.1%	8.9%	5.8%	11.0%	3.1%	0.1%	4.2%
329 -- MILL CREEK VALLEY	455.5	60.8%	3.2%	5.1%	7.0%	6.3%	8.5%	5.5%	0.1%	3.5%
380 -- VERMILLION	533.5	60.7%	1.1%	3.5%	5.8%	5.4%	12.0%	6.9%	0.5%	4.2%
449 -- EASTON	686.7	60.7%	1.7%	2.8%	5.2%	7.7%	8.7%	8.4%	0.2%	4.7%
494 -- SYRACUSE	461.5	60.7%	2.2%	4.2%	6.5%	4.4%	11.4%	4.1%	2.3%	4.2%
375 -- CIRCLE	1,491.8	60.7%	6.4%	5.7%	3.4%	5.8%	9.4%	4.3%	0.0%	4.4%
323 -- ROCK CREEK	716.6	60.4%	3.3%	5.8%	4.2%	6.1%	11.7%	3.6%	0.1%	4.7%
452 -- STANTON COUNTY	455.0	60.4%	0.4%	2.6%	5.5%	8.3%	14.4%	3.5%	0.1%	4.8%
379 -- CLAY CENTER	1,362.8	60.2%	3.0%	5.3%	5.1%	5.9%	11.4%	3.8%	0.7%	4.6%
244 -- BURLINGTON	825.5	60.0%	6.0%	5.3%	4.1%	5.6%	10.1%	3.3%	0.9%	4.6%
473 -- CHAPMAN	952.4	60.0%	3.1%	4.6%	3.7%	5.4%	11.0%	6.9%	1.4%	3.9%
309 -- NICKERSON	1,078.8	59.9%	2.3%	6.7%	6.2%	5.2%	9.0%	4.4%	2.2%	4.2%
333 -- CONCORDIA	1,043.3	59.8%	2.9%	5.5%	2.7%	6.0%	12.3%	4.3%	1.1%	5.4%
481 -- RURAL VISTA	426.3	59.7%	4.5%	4.8%	5.5%	4.7%	11.1%	4.7%	0.0%	5.1%
440 -- HALSTEAD	678.4	59.6%	4.9%	3.4%	3.9%	6.7%	10.5%	3.7%	3.1%	4.2%
495 -- FT LARNED	918.5	59.6%	3.4%	6.9%	3.0%	8.0%	10.7%	3.7%	1.1%	3.5%
400 -- SMOKY VALLEY	947.6	59.6%	4.6%	4.7%	2.9%	7.8%	9.5%	5.3%	1.2%	4.4%
330 -- MISSION VALLEY	488.5	59.5%	2.4%	2.4%	5.2%	6.7%	12.0%	7.2%	0.0%	4.5%
339 -- JEFFERSON COUNTY NORTH	487.4	59.5%	2.8%	4.5%	8.0%	5.6%	10.1%	5.2%	0.2%	4.3%
268 -- CHENEY	738.2	59.0%	2.9%	5.0%	6.8%	6.5%	12.0%	3.7%	0.1%	4.1%
508 -- BAXTER SPRINGS	810.2	58.9%	3.6%	3.1%	12.5%	4.9%	9.8%	2.2%	0.0%	4.9%
366 -- WOODSON	489.0	58.9%	2.4%	5.8%	4.7%	4.2%	13.3%	5.4%	0.0%	5.2%
205 -- BLUESTEM	710.5	58.9%	2.7%	4.5%	7.4%	7.0%	9.3%	6.2%	0.0%	4.0%
467 -- LEOTI	467.5	58.7%	2.4%	4.1%	5.0%	6.0%	14.4%	5.2%	0.3%	3.9%
460 -- HESSTON	765.0	58.7%	6.8%	4.5%	4.5%	6.3%	11.7%	2.2%	0.8%	4.5%
307 -- ELL-SALINE	448.8	58.5%	3.7%	5.2%	6.4%	6.2%	10.5%	5.4%	0.1%	4.0%
378 -- RILEY COUNTY	640.0	58.5%	4.6%	3.4%	6.2%	6.6%	8.8%	5.3%	0.4%	6.3%
436 -- CANEY VALLEY	815.9	58.4%	2.1%	4.4%	4.1%	4.2%	15.8%	4.6%	2.4%	4.0%
327 -- ELLSWORTH	588.0	58.4%	4.1%	4.8%	6.1%	4.6%	12.4%	3.7%	1.0%	4.8%
484 -- FREDONIA	740.8	58.1%	3.7%	6.0%	3.8%	6.5%	10.1%	4.3%	1.5%	5.9%
407 -- RUSSELL COUNTY	992.0	58.0%	6.1%	7.1%	4.1%	6.5%	10.4%	2.3%	0.0%	5.4%
320 -- WAMEGO	1,270.9	58.0%	4.2%	5.8%	5.6%	5.8%	12.7%	2.5%	0.7%	4.8%
356 -- CONWAY SPRINGS	565.2	57.9%	2.9%	5.3%	3.9%	7.5%	14.4%	3.6%	0.0%	4.3%
348 -- BALDWIN CITY	1,275.6	57.7%	3.1%	5.6%	3.6%	10.4%	9.4%	3.2%	2.3%	4.8%
331 -- KINGMAN-NORWICH	1,080.8	57.7%	2.1%	10.9%	3.1%	4.1%	13.3%	3.6%	1.8%	3.5%
372 -- SILVER LAKE	717.5	56.8%	3.5%	7.0%	5.3%	5.2%	13.0%	3.7%	1.3%	4.2%

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District	Enrollment (FTE)	Instruction	Instuction Support	Student Support	General Admin	School Admin	Oper & Maint	Transport	Other	Food Service
315 -- COLBY PUBLIC SCHOOLS	1,011.9	56.6%	7.0%	6.7%	3.8%	4.8%	10.5%	3.4%	2.4%	4.8%
431 -- HOISINGTON	609.9	55.4%	10.2%	1.8%	4.1%	6.6%	13.6%	3.4%	0.0%	4.8%
246 -- NORTHEAST	569.5	51.5%	13.4%	2.8%	5.6%	5.1%	10.0%	5.4%	0.0%	6.2%
Large Districts (1,731 to 9,999)	**3,579.0**	**61.0%**	**4.1%**	**6.1%**	**3.5%**	**5.6%**	**9.7%**	**3.4%**	**2.1%**	**4.7%**
266 -- MAIZE	5,724.4	68.2%	1.2%	6.1%	4.7%	4.4%	7.5%	3.7%	0.2%	4.0%
204 -- BONNER SPRINGS	2,151.8	66.4%	0.7%	5.9%	2.9%	6.9%	8.6%	4.4%	0.0%	4.1%
234 -- FORT SCOTT	1,943.0	66.3%	1.6%	2.3%	3.5%	5.5%	11.7%	3.4%	1.0%	4.6%
413 -- CHANUTE PUBLIC SCHOOLS	1,781.7	65.8%	4.8%	6.8%	3.5%	5.1%	7.3%	2.2%	0.0%	4.6%
443 -- DODGE CITY	5,586.8	65.5%	4.0%	3.0%	3.9%	5.1%	10.1%	2.1%	0.8%	5.6%
368 -- PAOLA	2,000.9	65.1%	3.6%	2.6%	3.7%	4.7%	9.2%	5.8%	0.9%	4.5%
480 -- LIBERAL	4,120.9	65.0%	2.6%	2.8%	3.6%	5.2%	11.6%	2.2%	1.4%	5.7%
290 -- OTTAWA	2,329.2	64.7%	3.6%	4.3%	5.1%	6.5%	9.8%	2.0%	0.0%	4.0%
446 -- INDEPENDENCE	1,917.8	64.5%	1.7%	6.0%	4.9%	5.3%	8.3%	2.8%	1.2%	5.2%
402 -- AUGUSTA	2,089.7	64.0%	4.0%	5.6%	4.1%	5.9%	7.5%	2.3%	2.4%	4.1%
489 -- HAYS	2,867.7	63.9%	2.4%	7.5%	3.8%	7.3%	7.1%	3.2%	0.4%	4.4%
428 -- GREAT BEND	3,013.8	63.7%	2.3%	4.9%	4.9%	5.5%	10.0%	2.6%	0.2%	5.9%
250 -- PITTSBURG	2,441.8	63.5%	4.7%	4.8%	2.5%	4.8%	10.1%	3.7%	0.9%	4.9%
470 -- ARKANSAS CITY	2,741.4	63.4%	4.6%	5.4%	3.1%	6.9%	11.0%	1.3%	0.0%	4.4%
385 -- ANDOVER	3,615.9	63.1%	2.3%	5.2%	5.5%	5.8%	9.5%	2.9%	0.7%	5.0%
313 -- BUHLER	2,123.4	62.0%	2.4%	5.5%	5.0%	5.5%	10.2%	4.7%	0.0%	4.7%
262 -- VALLEY CENTER PUBLIC SCHOOLS	2,362.0	61.8%	2.8%	6.2%	4.2%	6.0%	8.0%	4.6%	0.8%	5.6%
383 -- MANHATTAN	4,876.8	61.7%	5.7%	6.3%	2.0%	5.5%	8.7%	2.8%	2.9%	4.2%
437 -- AUBURN WASHBURN	4,969.1	61.6%	3.1%	6.0%	3.4%	5.8%	8.5%	4.3%	3.0%	4.3%
267 -- RENWICK	1,927.8	61.4%	3.1%	3.4%	3.5%	6.3%	11.7%	4.3%	1.3%	5.0%
260 -- DERBY	6,353.8	61.4%	4.4%	5.7%	1.9%	5.2%	10.3%	3.0%	3.4%	4.7%
465 -- WINFIELD	2,411.8	61.1%	3.5%	8.8%	4.1%	4.8%	9.4%	2.7%	0.8%	4.9%
490 -- EL DORADO	2,084.0	61.0%	4.4%	8.0%	2.1%	4.7%	11.9%	2.0%	1.4%	4.5%
418 -- MCPHERSON	2,388.8	60.8%	3.3%	9.3%	4.6%	5.2%	9.8%	1.6%	0.7%	4.6%
253 -- EMPORIA	4,492.2	60.8%	4.8%	6.2%	3.1%	5.1%	10.4%	3.0%	2.4%	4.3%
345 -- SEAMAN	3,289.0	60.8%	5.8%	4.8%	2.7%	6.5%	9.1%	5.8%	0.5%	4.1%
445 -- COFFEYVILLE	1,843.5	60.6%	1.4%	7.8%	4.2%	4.9%	10.5%	3.9%	1.6%	5.1%
232 -- DESOTO	4,513.1	60.5%	3.6%	3.2%	4.5%	5.5%	8.6%	5.8%	4.0%	4.3%
469 -- LANSING	2,085.5	60.4%	3.4%	9.3%	4.3%	5.6%	9.1%	3.4%	0.0%	4.4%
202 -- TURNER-KANSAS CITY	3,558.3	60.3%	1.8%	2.6%	4.5%	6.3%	12.7%	4.5%	2.4%	5.0%
263 -- MULVANE	1,865.5	60.3%	2.2%	5.5%	5.9%	6.7%	10.7%	2.1%	0.0%	6.5%
231 -- GARDNER-EDGERTON-ANTIOCH	3,373.8	59.6%	4.2%	4.1%	7.2%	5.6%	8.8%	5.6%	0.7%	4.2%
373 -- NEWTON	3,419.7	59.6%	5.0%	6.7%	2.9%	6.6%	10.0%	2.0%	1.7%	5.5%
457 -- GARDEN CITY	6,792.7	59.2%	6.4%	7.2%	3.1%	5.5%	9.0%	2.7%	2.6%	4.4%
450 -- SHAWNEE HEIGHTS	3,334.2	58.8%	4.0%	6.1%	2.5%	6.0%	10.9%	5.2%	1.3%	5.2%
265 -- GODDARD	4,077.2	58.7%	2.5%	6.9%	3.2%	5.2%	10.5%	4.8%	3.3%	4.8%

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District	Enrollment (FTE)	Instruction	Instuction Support	Student Support	General Admin	School Admin	Oper & Maint	Transport	Other	Food Service
305 -- SALINA	7,071.8	58.7%	6.6%	7.6%	2.0%	4.0%	8.8%	2.8%	4.4%	5.0%
497 -- LAWRENCE	9,659.2	58.1%	5.6%	7.8%	2.3%	6.0%	7.5%	4.7%	3.6%	4.5%
453 -- LEAVENWORTH	3,839.1	58.0%	2.0%	8.8%	3.8%	6.0%	11.4%	3.6%	1.4%	5.0%
308 -- HUTCHINSON PUBLIC SCHOOLS	4,544.7	57.4%	4.9%	6.6%	2.3%	5.4%	11.5%	2.6%	4.3%	4.9%
475 -- JUNCTION CITY	6,016.7	55.9%	6.8%	7.8%	2.6%	5.7%	10.1%	2.5%	4.0%	4.6%
261 -- HAYSVILLE	4,259.0	55.3%	6.1%	7.5%	3.3%	5.7%	9.7%	3.7%	3.6%	5.2%
458 -- BASEHOR-LINWOOD	2,037.6	51.3%	3.3%	4.8%	5.3%	8.2%	17.1%	1.6%	4.4%	3.9%
Extra Large Districts (10,000 or more)	**24,043.6**	**59.2%**	**5.1%**	**6.6%**	**1.6%**	**5.9%**	**9.3%**	**4.1%**	**4.0%**	**4.3%**
512 -- SHAWNEE MISSION PUBLIC SCHOOLS	27,766.9	65.0%	3.6%	5.5%	1.1%	5.1%	8.6%	3.4%	3.7%	4.1%
233 -- OLATHE	22,269.5	63.1%	4.5%	6.4%	0.8%	5.3%	7.9%	4.1%	4.0%	3.9%
501 -- TOPEKA PUBLIC SCHOOLS	12,859.5	62.0%	5.2%	6.8%	1.2%	6.2%	8.3%	2.5%	3.9%	4.0%
229 -- BLUE VALLEY	18,289.6	60.1%	5.8%	6.4%	1.4%	5.6%	8.6%	3.1%	4.5%	4.4%
259 -- WICHITA	44,239.8	54.7%	5.1%	8.4%	1.7%	6.7%	9.8%	4.7%	4.4%	4.4%
500 -- KANSAS CITY	18,836.0	54.6%	6.6%	4.1%	3.0%	6.0%	11.8%	5.9%	3.2%	4.7%
Statewide Average	**1,455.6**	**60.9%**	**4.0%**	**5.6%**	**3.4%**	**5.8%**	**9.7%**	**3.9%**	**2.2%**	**4.5%**

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APPENDIX 6 Additional Requirements for School Districts	
Area	**Requirement (with citation)**
Health Exams	
• vision screening	• each district must provide basic vision screening of every pupil not less than once every 2 years; the screening may be performed by a teacher (KSA 72-5205)
• hearing screening	• each district must provide basic hearing screening during the first year of admission and not less than once every 3 years thereafter; the screening must be performed by someone competent in the use of a calibrated audiometer (KSA 72-1205)
• dental inspection	• each district must provide free dental inspection annually for all children; the inspection must be performed by a licensed dentist (KSA 72-5201, 72-5202)
Transportation	• the district must provide transportation to any student who lives more than 2.5 miles from the school the child attends, unless the student and the school building are in the same city (KSA 72-8302) • if a district provides transportation to children who attend public schools, it must also provide the same service for students who attend accredited private or parochial schools (KSA 72-8306)
Food Service	• the State accepts the provisions and benefits of federal acts relating to food service programs (KSA 72-5113) • participation is voluntary; participation means that the USDA's Food and Nutrition Service reimburses participating schools (through KSDE) for the meals served to students if the meals meet federal nutritional requirements, if the schools offer free or reduced price meals to eligible children, and if schools meet additional requirements (7 CFR Parts 210, 220 and 245) • each district must enter an agreement with the State Board of Education to maintain a school breakfast program (KSA 72-5125)
Special Education	each district must provide education for children with disabilities, in the regular educational environment whenever possible (KSA 72-976)
Vocational Education	• vocational education programs are optional; however, with KSA 72-4408, the State accepted the provisions of the federal Carl D. Perkins Vocational and Technical Education Act of 1998 • a state plan required under the Perkins Act must describe activities and levels of performance (20 USC 2342); it also is the state plan for vocational education (KSA 72-4408); state and federal moneys may be spent only for purposes specified in federal or state law (KSA 72-4415) • under the state plan, courses may be in one of 7 major areas: Agriculture, Business and Computer Technology, Family and Consumer science, Health Occupations, Marketing, Technology, Trade and Industry; teachers must be endorsed in relevant areas (Kansas Department of Education guidance)
Bilingual Education	• federal courts have interpreted Title VI of the Civil Rights Act of 1964 to protect access to education for students with limited English proficiency, and the federal No Child Left Behind Act of 2001 requires states to establish standards for raising the level of English proficiency • the State Board of Education may set standards for such programs that districts must meet (KSA 72-9504) to receive State funding for bilingual education • district programs must employ teachers who are certified and endorsed English as a Second Language or Bilingual Education teachers to instruct students with limited English proficiency or paraprofessionals qualified to assist certificated teachers, according to standards established by the State Board of Education (KSA 72-9501 and 72-9502, Kansas Department of Education guidance)
Programs for At-Risk Students	• districts receive additional funding based on the number of students eligible for free meals under the National School Lunch Act (KSA 72-6414 and 72-6407a) • districts must use about 5.2% of the additional funding to provide programs that allow students to master basic reading skills by the end of third grade (KSA 72-6414)
Student Assessments	assessments of student performance in mathematics, science, reading, writing, and social studies must be administered at three grade levels; the State Board of Education determines the grade levels and is to provide for assessments (KSA 72-6439)

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District #	District Name	District #	District Name
APPENDIX 7			
School Districts Selected For Prototype Data			
Prototype 100		**Prototype 400**	
104	White Rock	208	Wakeeney
221	North Central	223	Barenes
228	Hanston	235	Uniontown
275	Triplains	274	Oakley
291	Grinnell Public Schools	281	Hill City
390	Hamilton	282	West Elk
455	Hillcrest Rural Schools	286	Chautauqua County Community
468	Healy Public Schools	310	Fairfield
476	Copeland	328	Lorraine
Prototype 200		335	North Jackson
212	Northern Valley	344	Pleasanton
217	Rolla	350	St John-Hudson
220	Ashland	358	Oxford
238	West Smith County	392	Osborne County
241	Wallace County Schools	393	Solomon
278	Mankato	398	Peabody-Burns
283	Elk Valley	419	Canton-Galva
292	Wheatland	423	Moundridge
316	Golden Plains	438	Skyline Schools
326	Logan	507	Satanta
359	Argonia Public Schools	**Prototype 600**	
387	Altoona-Midway	240	Twin Valley
403	Otis-Bison	251	North Lyon County
433	Midway Schools	254	Barber County North
471	Dexter	288	Central Heights
496	Pawnee Heights	325	Phillipsburg
509	South Haven	327	Ellsworth
Prototype 300		341	Oskaloosa Public Schools
224	Clifton-Clyde	431	Hoisington
227	Jetmore	447	Cherryvale
293	Quinter Public Schools	**Prototype 1100**	
297	St Francis Community Schools	309	Nickerson
300	Comanche County	331	Kingman-Norwich
311	Pretty Prairie	336	Holton
347	Kinsley-Offerle	365	Garnett
349	Stafford	367	Osawatomie
351	Macksville	382	Pratt
354	Claflin	**Prototype 2000**	
360	Caldwell	234	Fort Scott
395	Lacrosse	267	Renwick
411	Goessel	368	Paola
412	Hoxie Community Schools	402	Augusta
422	Greensburg	446	Independence
444	Little River	458	Basehor-Linwood
454	Burlingame	469	Lansing
486	Elwood	490	El Dorado
488	Axtell	**Prototype 15000**	
492	Flinthills	229	Blue Valley
505	Chetopa	497	Lawrence
		500	Kansas City
		501	Topeka Public Schools

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APPENDIX 8
Diversity of High School Courses Required, and Minimum Number Of Teachers Needed To Teach Them: An Example

Teacher	"Units" Required	1st period (8:10-9:05)	2nd period (9:10-10:05)	3rd period (10:10-11:05)	4th period (11:10-12:05)	LUNCH (12:10-12:35)	5th period (12:40-1:35)	6th period (1:40-2:35)	7th period (2:40-3:35)	# Teachers Required
English Teacher	4 (HS Grad)	English 1	English 2	PLANNING PERIOD	English 3	LUNCH	English 4	English Course (Elective 6; i.e. Language Arts)	Other Course	1.0
Math Teacher	4 (3 HS Grad; 1 State Scholar)	Math 1 (i.e., Algebra I)	PLANNING PERIOD	Math 2 (i.e., Algebra II)	Math Course (i.e., Applied Math)	LUNCH	Math 3 (i.e., Geometry)	Math 4 (State Scholar; i.e., Calculus)	Computer Tech (State Scholar)	1.0
Science Teacher	3 (HS Grad)	PLANNING PERIOD	Science 1 (i.e., Biology)	Science 2 (i.e., Chemistry)	Science 3 (i.e., Physics)	LUNCH	Science Course (Elective 5; i.e. Adv. Biology)	Science Course (i.e., Applied Physics)	Other Course	1.0
History / Social Studies Teacher	3 (HS Grad)	History 1 (US / KS History)	History 2 (Amer./KS Govt)	PE Class	History Course (Elective 4; i.e. World Geog)	LUNCH	PLANNING PERIOD	History 3 (i.e., World History)	Other Course	1.0
Foreign Language Teacher	2 (State Scholar)							Language 1 (State Scholar)	Language 2 (State Scholar)	0.3
Fine Arts Teacher	1 (HS Grad)						Fine Arts			0.2
Electives Class Teachers	6 (HS Grad)	Elective 1	Elective 2	Elective 3	see History Teacher		see Science Teacher	see English Teacher		0.5
PE Class Teacher	1 (HS Grad)			see History teacher						
Computer Tech Class Teacher	1 (State Scholar)								see Math Teacher	
TOTALS										**5.0**

Would address 21 units required for high school graduation
Would address 30 units of instruction that districts are required by statute to offer.
(some units can fulfill both State Scholarship requirements and electives)
Source: K.A.R. 91-31-35(a); 91-31-35(b); 72-8212; 72-116; 76-717; 72-6810; 72-1103; 72-1117(a)

APPENDIX 9
Number of Staff in Various Positions,
2004 05 Median and Numbers By Prototype Size

This appendix shows the following information for each prototype district we created for the three class-size models in the input-based approach:

- The number and type of staff included in the models on an FTE basis.
- The actual median number of FTE in each position that existed in the comparison districts used as a basis for assembling each prototype. (Because enrollment in the districts used as a basis for assembling the 15,000-student prototype ranged from 9,700 to almost 19,000 students, we adjusted the number of positions upward or downward to bring the districts close to the staffing level they likely would have had if their enrollment was exactly 15,000 students.)
- Totals for the positions grouped into functional areas (instructional, support staff, school administration, and district administration)
- Prototype overall totals
- The difference in FTE between the prototype and median numbers at both a functional level and total.
- The median numbers of FTE by prototype size in positions picked up in other portions of the audit, such as Special Education. (Again, the numbers reported for the 15,000 prototype were adjusted.)

This information is presented in the following order: Class Size 20 model, Class Size 25 model, and finally Class Size 18/23 model.

Number of Staff in Various Positions, 2004-05 Median and If 20 Students per Class, By Prototype Size

Positions and how we treated them	100 Actual Median	100 Model, 20/class	100 Difference, Actual - Model	200 Actual Median	200 Model, 20/class	200 Difference	300 Actual Median	300 Model, 20/class	300 Difference	400 Actual Median	400 Model, 20/class	400 Difference
INSTRUCTIONAL STAFF												
Kindergarten and other teachers	13.6	10		18.6	14.5		24.1	17.4		31.8	22.9	
Substitute teachers	n/a	0.4		n/a	0.6		n/a	0.7		n/a	1.0	
Regular education aides	1.5	0		1	0		1.6	0		2.1	0	
TOTAL INSTRUCTIONAL STAFF	**15.1**	**10.4**	**-4.7**	**19.6**	**15.1**	**-4.5**	**25.6**	**18.1**	**-7.5**	**33.9**	**23.9**	**-10.0**
NON-INSTRUCTIONAL STAFF												
Support staff												
Library/media specialist	0.5	0.3		0.6	1		1	1		1	1	
Technology specialist	n/a	0.2		n/a	0.5		n/a	0.7		n/a	1	
School counselor	0.5	0.5		1	0.5		1	0.5		1.2	0.5	
Library aides	0.4	0.2		0.5	0.2		0.5	0.2		1.2	0.2	
SUBTOTAL SUPPORT STAFF	**1.4**	**1.2**	**-0.2**	**2.1**	**2.2**	**0.1**	**2.5**	**2.4**	**-0.1**	**3.4**	**2.7**	**-0.7**
School Administration												
Principal	0.5	0.5		1.3	1		2	1		2	1	
Asst. Principal	0	0		0	0		0	0		0	0	
School admin / student svcs clerical	1.6	1.5		2	2		2	2		2.8	2	
Security officers	0	0		0	0		0	0		0	0	
Coach assistants	0	0		0	0		0.4	0		0	0	
SUBTOTAL SCHOOL ADMIN	**2.1**	**2**	**-0.1**	**3.3**	**3**	**-0.3**	**4.4**	**3**	**-1.4**	**4.8**	**3**	**-1.8**
District Administration / Business Services												
Superintendent	0.5	0.5		0.7	0.5		1	0.7		1	1	
Asst. Superintendent	0	0		0	0		0	0		0	0	
Curriculum Coordinator	0	0		0	0		0	0		0	0	
Business manager / director	0	0		0	0		0	0		0	0	
Business service other staff	0	0		0	0		0	0		0	0	
Central administration clerical	1	0.6		1	1		1	1		1.3	1	
Technology director	n/a	0		n/a	0		n/a	0		n/a	0	
Staff development coordinator	0	0		0	0		0	0		0	0	
Human resources staff	n/a	0.1		n/a	0.2		n/a	0.3		n/a	0.3	
Administrative assistant	0	0		0	0		0	0		0	0	
Director of Health	0	0		0	0		0	0		0	0	
Director, other	0	0		0	0		0	0		0	0	
Attendance service	0	0		0	0		0	0		0	0	
SUBTOTAL DISTRICT ADMIN	**1.5**	**1.24**	**-0.3**	**1.7**	**1.71**	**0.0**	**2**	**1.95**	**-0.1**	**2.3**	**2.31**	**0.0**
Other Positions (not specified)												
Other certified staff	0	0		0	0		0	0		0	0	
Other non-certified staff	0	0		0	0		0	0		0	0	
SUBTOTAL UNSPECIFIED POSITIONS	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL NON-INSTRUCTIONAL	**5.0**	**4.4**	**-0.6**	**7.1**	**6.9**	**-0.2**	**8.9**	**7.4**	**-1.6**	**10.5**	**8.0**	**-2.5**
TOTAL, INCLUDED POSITIONS	**20.1**	**14.9**	**-5.2**	**26.7**	**22.0**	**-4.7**	**34.5**	**25.5**	**-9.0**	**44.4**	**31.9**	**-12.5**
Positions whose costs are being / may be picked up elsewhere												
INSTRUCTION												
Special Ed teachers (SPED only)	0			0			0			0		
Special Ed paraprofessionals (SPED only)	0			0			0			0		
Voc-Ed teachers (Voc Ed)	0			0			0.6			2		
Pre-kindergarten teachers (At-Risk; only if contributes to outcomes)	0			0			0			0		
Reading teacher (At-Risk; only if contributes to outcomes)	0			0.6			0			0		
SUPPORT												
School psychologist (SPED only)	0			0			0			0		
Nurse/LPN nurse (SPED only)	0			0.1			0			0.1		
Speech pathologist (SPED only)	0			0			0			0		
Audiologist (SPED only)	0			0			0			0		
Social Worker (SPED only)	0			0			0			0		
MAINTENANCE, FOOD, TRANSPORTATION												
Maintenance & operations staff (included in O&M costs)	2			3			3			5		
Food service staff (included in food costs)	1.5			2.6			3			3.4		
Transportation staff (included in transportation costs)	2			3			2.6			2.8		
DISTRICT ADMINISTRATION												
Maintenance director (included in O&M costs)	0			0			0.5			1		
Food service director (included in food costs)	0			0.5			0			0.7		
Transportation director (included in transportation costs)	0			0.5			0			0.2		
Special Education director (SPED)	0			0			0			0		
Vocational Education director (Voc Ed)	0			0			0			0		

Source of information on medians: LPA review of reports of certified and non-certified personnel for 2004-05 submitted to the Dept. of Education

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Number of Staff in Various Positions, 2004-05 Median and If <u>20</u> Students per Class, By Prototype Size

Positions and how we treated them	600 Actual Median	600 Model, 20/class	600 Difference, Actual - Model	1,100 Actual Median	1,100 Model, 20/class	1,100 Difference	2000 Actual Median	2000 Model, 20/class	2000 Difference	15,000 Actual Median	15,000 Model, 20/class	15,000 Difference
INSTRUCTIONAL STAFF												
Kindergarten and other teachers	44.7	34.1		77.4	62.3		118.6	113.5		879.1	849.3	
Substitute teachers	n/a	1.5		n/a	2.7		n/a	4.9		n/a	36.5	
Regular education aides	1.9	0		2.8	0		6.1	0		59	0	
TOTAL INSTRUCTIONAL STAFF	**46.6**	**35.6**	**-11.0**	**80.2**	**65.0**	**-15.2**	**124.7**	**118.4**	**-6.3**	**938.1**	**885.8**	**-52.3**
NON-INSTRUCTIONAL STAFF												
Support staff												
Library/media specialist	2	1.5		3.5	2.5		4	4.8		31.8	33.8	
Technology specialist	n/a	1.5		n/a	2.7		n/a	4.9		n/a	37	
School counselor	2	1		3	1.5		5	1.8		41.1	13.8	
Library aides	0.7	0.5		0.5	0.5		2.6	2.1		16.2	15.6	
SUBTOTAL SUPPORT STAFF	**4.7**	**4.5**	**-0.2**	**7.0**	**7.2**	**0.2**	**11.6**	**13.6**	**2.0**	**89.1**	**100.2**	**11.1**
School Administration												
Principal	3	1.5		4	3		5	5		36.6	31	
Asst. Principal	0	0		1	0		2	1		21.1	13.8	
School admin / student svcs clerical	4.5	4.4		6.3	4.6		10.8	9.5		85.7	82	
Security officers	0	0		0	0		0	0		9	8.6	
Coach assistants	0	0		0.6	0		0	0		0	0	
SUBTOTAL SCHOOL ADMIN	**7.5**	**5.9**	**-1.6**	**11.9**	**7.6**	**-4.3**	**17.8**	**15.5**	**-2.3**	**152.4**	**135.4**	**-17**
District Administration / Business Services												
Superintendent	1	1		1	1		1	1		1	1	
Asst. Superintendent	0	0		1	0.7		0.5	0.7		2	2	
Curriculum Coordinator	0	0		0	0		0	0		9.6	7.1	
Business manager / director	0	0		0.5	0		1	1		6.3	4.6	
Business service other staff	0	0		1.5	0.7		2	2		27.9	19.1	
Central administration clerical	2	2		1	2		2.5	2		40.4	33.3	
Technology director	n/a	0		n/a	0		n/a	0		n/a	1	
Staff development coordinator	0	0		0	0		0	0		4.7	3.1	
Human resources staff	n/a	0.5		n/a	0.8		n/a	1.5		n/a	11.6	
Administrative assistant	0	0		0	0		0.5	0		1.6	0	
Director of Health	0	0		0	0		0	0		0.5	0	
Director, other	0	0		0.3	0		1	0		17.7	0	
Attendance service	0	0		0	0		0.7	0		1.6	0	
SUBTOTAL DISTRICT ADMIN	**3**	**3.48**	**0.5**	**5.3**	**5.22**	**-0.1**	**9.2**	**8.2**	**-1.0**	**113.3**	**82.8**	**-30.5**
Other Positions (not specified)												
Other certified staff	0	0		0	0		0	0		10.5	0	
Other non-certified staff	0	0		1.6	0		3.7	0		35.8	0	
SUBTOTAL UNSPECIFIED POSITIONS	**0**	**0**	**0**	**1.6**	**0**	**-1.6**	**3.7**	**0**	**-3.7**	**46.3**	**0**	**-46.3**
TOTAL NON-INSTRUCTIONAL	**15.2**	**13.9**	**-1.3**	**25.8**	**20.0**	**-5.8**	**42.3**	**37.3**	**-5.0**	**401.1**	**318.4**	**-82.7**
TOTAL, INCLUDED POSITIONS	**61.8**	**49.4**	**-12.4**	**106.0**	**85.0**	**-21.0**	**167.0**	**155.7**	**-11.3**	**1339.2**	**1204.2**	**-135.0**
Positions whose costs are being / may be picked up elsewhere												
INSTRUCTION												
Special Ed teachers (SPED only)	0			0			0			206.6		
Special Ed paraprofessionals (SPED only)	0			0			0			155.9		
Voc-Ed teachers (Voc Ed)	1.2			0			4			30.7		
Pre-kindergarten teachers (At-Risk; only if contributes to outcomes)	0			0			0.5			19.1		
Reading teacher (At-Risk; only if contributes to outcomes)	1.8			1			2			23.2		
SUPPORT												
School psychologist (SPED only)	0			0			0			15.8		
Nurse/LPN nurse (SPED only)	0			1			3			27		
Speech pathologist (SPED only)	0			0			0			27.1		
Audiologist (SPED only)	0			0			0			0.9		
Social Worker (SPED only)	0			0			0			18.3		
MAINTENANCE, FOOD, TRANSPORTATION												
Maintenance & operations staff (included in O&M costs)	7.5			13.9			20.9			175.2		
Food service staff (included in food costs)	4.7			7.6			11.4			92.1		
Transportation staff (included in transportation costs)	3			3.7			2.8			0.8		
DISTRICT ADMINISTRATION												
Maintenance director (included in O&M costs)	1			1			1			10.1		
Food service director (included in food costs)	0.7			0.9			0.9			1.6		
Transportation director (included in transportation costs)	0.2			0.5			0.4			1.4		
Special Education director (SPED)	0			0			0			4.9		
Vocational Education director (Voc Ed)	0			0			0			0		

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Number of Staff in Various Positions, 2004-05 Median and If <u>25</u> Students per Class, By Prototype Size

Positions and how we treated them	100			200			300			400		
	Actual Median	Model, 25/class	Difference, Actual - Model	Actual Median	Model, 25/class	Difference	Actual Median	Model, 25/class	Difference	Actual Median	Model, 25/class	Difference
INSTRUCTIONAL STAFF												
Kindergarten and other teachers	13.6	10		18.6	14.5		24.1	14.5		31.8	18.6	
Substitute teachers	n/a	0.4		n/a	0.6		n/a	0.6		n/a	0.8	
Regular education aides	1.5	0		1	0		1.6	0		2.1	0	
TOTAL INSTRUCTIONAL STAFF	**15.1**	**10.4**	**-4.7**	**19.6**	**15.1**	**-4.5**	**25.6**	**15.1**	**-10.5**	**33.9**	**19.4**	**-14.5**
NON-INSTRUCTIONAL STAFF												
Support staff												
Library/media specialist	0.5	0.3		0.6	1		1	1		1	1	
Technology specialist	n/a	0.2		n/a	0.5		n/a	0.7		n/a	1	
School counselor	0.5	0.5		1	0.5		1	0.5		1.2	0.5	
Library aides	0.4	0.2		0.5	0.2		0.5	0.2		1.2	0.2	
SUBTOTAL SUPPORT STAFF	**1.4**	**1.2**	**-0.2**	**2.1**	**2.2**	**0.1**	**2.5**	**2.4**	**-0.1**	**3.4**	**2.7**	**-0.7**
School Administration												
Principal	0.5	0.5		1.3	1		2	1		2	1	
Asst. Principal	0	0		0	0		0	0		0	0	
School admin / student svcs clerical	1.6	1.5		2	2		2	2		2.8	2	
Security officers	0	0		0	0		0	0		0	0	
Coach assistants	0	0		0	0		0.4	0		0	0	
SUBTOTAL SCHOOL ADMIN	**2.1**	**2**	**-0.1**	**3.3**	**3**	**-0.3**	**4.4**	**3**	**-1.4**	**4.8**	**3**	**-1.8**
District Administration / Business Services												
Superintendent	0.5	0.5		0.7	0.5		1	0.7		1	1	
Asst. Superintendent	0	0		0	0		0	0		0	0	
Curriculum Coordinator	0	0		0	0		0	0		0	0	
Business manager / director	0	0		0	0		0	0		0	0	
Business service other staff	0	0		0	0		0	0		0	0	
Central administration clerical	1	0.6		1	1		1	1		1.3	1	
Technology director	n/a	0		n/a	0		n/a	0		n/a	0	
Staff development coordinator	0	0		0	0		0	0		0	0	
Human resources staff	n/a	0.1		n/a	0.2		n/a	0.2		n/a	0.3	
Administrative assistant	0	0		0	0		0	0		0	0	
Director of Health	0	0		0	0		0	0		0	0	
Director, other	0	0		0	0		0	0		0	0	
Attendance service	0	0		0	0		0	0		0	0	
SUBTOTAL DISTRICT ADMIN	**1.5**	**1.2**	**-0.3**	**1.7**	**1.7**	**0.0**	**2**	**1.9**	**-0.1**	**2.3**	**2.3**	**0.0**
Other Positions (not specified)												
Other certified staff	0	0		0	0		0	0		0	0	
Other non-certified staff	0	0		0	0		0	0		0	0	
SUBTOTAL UNSPECIFIED POSITIONS	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL NON-INSTRUCTIONAL	**5.0**	**4.4**	**-0.6**	**7.1**	**6.9**	**-0.2**	**8.9**	**7.3**	**-1.6**	**10.5**	**8.0**	**-2.5**
TOTAL, INCLUDED POSITIONS	**20.1**	**14.8**	**-5.3**	**26.7**	**22.0**	**-4.7**	**34.5**	**22.4**	**-12.1**	**44.4**	**27.4**	**-17.0**
Positions whose costs are being / may be picked up elsewhere												
INSTRUCTION												
Special Ed teachers (SPED only)	0			0			0			0		
Special Ed paraprofessionals (SPED only)	0			0			0			0		
Voc-Ed teachers (Voc Ed)	0			0			0.6			2		
Pre-kindergarten teachers (At-Risk; only if contributes to outcomes)	0			0			0			0		
Reading teacher (At-Risk; only if contributes to outcomes)	0			0.6			0			0		
SUPPORT												
School psychologist (SPED only)	0			0			0			0		
Nurse/LPN nurse (SPED only)	0			0.1			0			0.1		
Speech pathologist (SPED only)	0			0			0			0		
Audiologist (SPED only)	0			0			0			0		
Social Worker (SPED only)	0			0			0			0		
MAINTENANCE, FOOD, TRANSPORTATION												
Maintenance & operations staff (included in O&M costs)	2			3			3			5		
Food service staff (included in food costs)	1.5			2.6			3			3.4		
Transportation staff (included in transportation costs)	2			3			2.6			2.8		
DISTRICT ADMINISTRATION												
Maintenance director (included in O&M costs)	0			0			0.5			1		
Food service director (included in food costs)	0			0.5			0			0.7		
Transportation director (included in transportation costs)	0			0.5			0			0.2		
Special Education director (SPED)	0			0			0			0		
Vocational Education director (Voc Ed)	0			0			0			0		

Source of information on medians: LPA review of reports of certified and non-certified personnel for 2004-05 submitted to the Dept. of Education

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Number of Staff in Various Positions, 2004-05 Median and If <u>25</u> Students per Class, By Prototype Size

Positions and how we treated them	600 Actual Median	600 Model, 25/class	600 Difference	1,100 Actual Median	1,100 Model, 25/class	1,100 Difference	2000 Actual Median	2000 Model, 25/class	2000 Difference	15,000 Actual Median	15,000 Model, 25/class	15,000 Difference
INSTRUCTIONAL STAFF												
Kindergarten and other teachers	44.7	27.4		77.4	49.9		118.6	90.8		879.1	679.4	
Substitute teachers	n/a	1.2		n/a	2.1		n/a	3.9		n/a	29.2	
Regular education aides	1.9	0		2.8	0		6.1	0		59	0	
TOTAL INSTRUCTIONAL STAFF	**46.6**	**28.6**	**-18.0**	**80.2**	**52.0**	**-28.2**	**124.7**	**94.7**	**-30.0**	**938.1**	**708.6**	**-229.5**
NON-INSTRUCTIONAL STAFF												
Support staff												
Library/media specialist	2	1.5		3.5	2.5		4	4.8		31.8	33.8	
Technology specialist	n/a	1.5		n/a	2.7		n/a	4.9		n/a	37	
School counselor	2	1		3	1.5		5	1.8		41.1	13.8	
Library aides	0.7	0.5		0.5	0.5		2.6	2.1		16.2	15.6	
SUBTOTAL SUPPORT STAFF	**4.7**	**4.5**	**-0.2**	**7.0**	**7.2**	**0.2**	**11.6**	**13.6**	**2.0**	**89.1**	**100.2**	**11.1**
School Administration												
Principal	3	1.5		4	3		5	5		36.6	31	
Asst. Principal	0	0		1	0		2	1		21.1	13.8	
School admin / student svcs clerical	4.5	4.4		6.3	4.6		10.8	9.5		85.7	82	
Security officers	0	0		0	0		0	0		9	8.6	
Coach assistants	0	0		0.6	0		0	0		0	0	
SUBTOTAL SCHOOL ADMIN	**7.5**	**5.9**	**-1.6**	**11.9**	**7.6**	**-4.3**	**17.8**	**15.5**	**-2.3**	**152.4**	**135.4**	**-17**
District Administration / Business Services												
Superintendent	1	1		1	1		1	1		1	1	
Asst. Superintendent	0	0		1	0.7		0.5	0.7		2	2	
Curriculum Coordinator	0	0		0	0		0	0		9.6	7.1	
Business manager / director	0	0		0.5	0		1	1		6.3	4.6	
Business service other staff	0	0		1.5	0.7		2	2		27.9	19.1	
Central administration clerical	2	2		1	2		2.5	2		40.4	33.3	
Technology director	n/a	0		n/a	0		n/a	0		n/a	1	
Staff development coordinator	0	0		0	0		0	0		4.7	3.1	
Human resources staff	n/a	0.4		n/a	0.7		n/a	1.3		n/a	10	
Administrative assistant	0	0		0	0		0.5	0		1.6	0	
Director of Health	0	0		0	0		0	0		0.5	0	
Director, other	0	0		0.3	0		1	0		17.7	0	
Attendance service	0	0		0	0		0.7	0		1.6	0	
SUBTOTAL DISTRICT ADMIN	**3**	**3.4**	**0.4**	**5.3**	**5.1**	**-0.2**	**9.2**	**8**	**-1.2**	**113.3**	**81.2**	**-32.1**
Other Positions (not specified)												
Other certified staff	0	0		0	0		0	0		10.5	0	
Other non-certified staff	0	0		1.6	0		3.7	0		35.8	0	
SUBTOTAL UNSPECIFIED POSITIONS	**0**	**0**	**0**	**1.6**	**0**	**-1.6**	**3.7**	**0**	**-3.7**	**46.3**	**0**	**-46.3**
TOTAL NON-INSTRUCTIONAL	**15.2**	**13.8**	**-1.4**	**25.8**	**19.9**	**-5.9**	**42.3**	**37.1**	**-5.2**	**401.1**	**316.8**	**-84.3**
TOTAL, INCLUDED POSITIONS	**61.8**	**42.4**	**-19.4**	**106.0**	**71.9**	**-34.1**	**167.0**	**131.8**	**-35.2**	**1339.2**	**1025.4**	**-313.8**
Positions whose costs are being / may be picked up elsewhere												
INSTRUCTION												
Special Ed teachers (SPED only)	0			0			0			206.6		
Special Ed paraprofessionals (SPED only)	0			0			0			155.9		
Voc-Ed teachers (Voc Ed)	1.2			0			4			30.7		
Pre-kindergarten teachers (At-Risk; only if contributes to outcomes)	0			0			0.5			19.1		
Reading teacher (At-Risk; only if contributes to outcomes)	1.8			1			2			23.2		
SUPPORT												
School psychologist (SPED only)	0			0			0			15.8		
Nurse/LPN nurse (SPED only)	0			1			3			27		
Speech pathologist (SPED only)	0			0			0			27.1		
Audiologist (SPED only)	0			0			0			0.9		
Social Worker (SPED only)	0			0			0			18.3		
MAINTENANCE, FOOD, TRANSPORTATION												
Maintenance & operations staff (included in O&M costs)	7.5			13.9			20.9			175.2		
Food service staff (included in food costs)	4.7			7.6			11.4			92.1		
Transportation staff (included in transportation costs)	3			3.7			2.8			0.8		
DISTRICT ADMINISTRATION												
Maintenance director (included in O&M costs)	1			1			1			10.1		
Food service director (included in food costs)	0.7			0.9			0.9			1.6		
Transportation director (included in transportation costs)	0.2			0.5			0.4			1.4		
Special Education director (SPED)	0			0			0			4.9		
Vocational Education director (Voc Ed)	0			0			0			0		

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Number of Staff in Various Positions, 2004-05 Median and If 18/23 Students per Class, By Prototype Size

Positions and how we treated them	100 Actual Median	100 Model, 18/23/ class	100 Difference, Actual - Model	200 Actual Median	200 Model, 18/23/ class	200 Difference	300 Actual Median	300 Model, 18/23/ class	300 Difference	400 Actual Median	400 Model, 18/23/ class	400 Difference
INSTRUCTIONAL STAFF												
Kindergarten and other teachers	13.6	10		18.6	14.5		24.1	16.2		31.8	21.2	
Substitute teachers	n/a	0.4		n/a	0.6		n/a	0.7		n/a	0.9	
Regular education aides	1.5	0		1	0		1.6	0		2.1	0	
TOTAL INSTRUCTIONAL STAFF	**15.1**	**10.4**	**-4.7**	**19.6**	**15.1**	**-4.5**	**25.7**	**16.9**	**-8.8**	**33.9**	**22.1**	**-11.8**
NON-INSTRUCTIONAL STAFF												
Support staff												
Library/media specialist	0.5	0.3		0.6	1		1	1		1	1	
Technology specialist	n/a	0.2		n/a	0.5		n/a	0.7		n/a	1	
School counselor	0.5	0.5		1	0.5		1	0.5		1.2	0.5	
Library aides	0.4	0.2		0.5	0.2		0.5	0.2		1.2	0.2	
SUBTOTAL SUPPORT STAFF	**1.4**	**1.2**	**-0.2**	**2.1**	**2.2**	**0.1**	**2.5**	**2.4**	**-0.1**	**3.4**	**2.7**	**-0.7**
School Administration												
Principal	0.5	0.5		1.3	1		2	1		2	1	
Asst. Principal	0	0		0	0		0	0		0	0	
School admin / student svcs clerical	1.6	1.5		2	2		2	2		2.8	2	
Security officers	0	0		0	0		0	0		0	0	
Coach assistants	0	0		0	0		0.4	0		0	0	
SUBTOTAL SCHOOL ADMIN	**2.1**	**2**	**-0.1**	**3.3**	**3**	**-0.3**	**4.4**	**3**	**-1.4**	**4.8**	**3**	**-1.8**
District Administration / Business Services												
Superintendent	0.5	0.5		0.7	0.5		1	0.7		1	1	
Asst. Superintendent	0	0		0	0		0	0		0	0	
Curriculum Coordinator	0	0		0	0		0	0		0	0	
Business manager / director	0	0		0	0		0	0		0	0	
Business service other staff	0	0		0	0		0	0		0	0	
Central administration clerical	1	0.6		1	1		1	1		1.3	1	
Technology director	n/a	0		n/a	0		n/a	0		n/a	0	
Staff development coordinator	0	0		0	0		0	0		0	0	
Human resources staff	n/a	0.1		n/a	0.2		n/a	0.2		n/a	0.3	
Administrative assistant	0	0		0	0		0	0		0	0	
Director of Health	0	0		0	0		0	0		0	0	
Director, other	0	0		0	0		0	0		0	0	
Attendance service	0	0		0	0		0	0		0	0	
SUBTOTAL DISTRICT ADMIN	**1.5**	**1.24**	**-0.3**	**1.7**	**1.71**	**0.0**	**2**	**1.93**	**-0.1**	**2.3**	**2.29**	**0.0**
Other Positions (not specified)												
Other certified staff	0	0		0	0		0	0		0	0	
Other non-certified staff	0	0		0	0		0	0		0	0	
SUBTOTAL UNSPECIFIED POSITIONS	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL NON-INSTRUCTIONAL	**5.0**	**4.4**	**-0.6**	**7.1**	**6.9**	**-0.2**	**8.9**	**7.3**	**-1.6**	**10.5**	**8.0**	**-2.5**
TOTAL, INCLUDED POSITIONS	**20.1**	**14.9**	**-5.2**	**26.7**	**22.0**	**-4.7**	**34.6**	**24.2**	**-10.4**	**44.4**	**30.1**	**-14.3**
Positions whose costs are being / may be picked up elsewhere												
INSTRUCTION												
Special Ed teachers (SPED only)	0			0			0			0		
Special Ed paraprofessionals (SPED only)	0			0			0			0		
Voc-Ed teachers (Voc Ed)	0			0			0.6			2		
Pre-kindergarten teachers (At-Risk; only if contributes to outcomes)	0			0			0			0		
Reading teacher (At-Risk; only if contributes to outcomes)	0			0.6			0			0		
SUPPORT												
School psychologist (SPED only)	0			0			0			0		
Nurse/LPN nurse (SPED only)	0			0.1			0			0.1		
Speech pathologist (SPED only)	0			0			0			0		
Audiologist (SPED only)	0			0			0			0		
Social Worker (SPED only)	0			0			0			0		
MAINTENANCE, FOOD, TRANSPORTATION												
Maintenance & operations staff (included in O&M costs)	2			3			3			5		
Food service staff (included in food costs)	1.5			2.6			3			3.4		
Transportation staff (included in transportation costs)	2			3			2.6			2.8		
DISTRICT ADMINISTRATION												
Maintenance director (included in O&M costs)	0			0			0.5			1		
Food service director (included in food costs)	0			0.5			0			0.7		
Transportation director (included in transportation costs)	0			0.5			0			0.2		
Special Education director (SPED)	0			0			0			0		
Vocational Education director (Voc Ed)	0			0			0			0		

Source of information on medians: LPA review of reports of certified and non-certified personnel for 2004-05 submitted to the Dept. of Education

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Number of Staff in Various Positions, 2004-05 Median and If <u>18/23</u> Students per Class, By Prototype Size

Positions and how we treated them	600 Actual Median	600 Model, 18/23/ class	600 Difference, Actual - Model	1,100 Actual Median	1,100 Model, 18/23/ class	1,100 Difference	2000 Actual Median	2000 Model, 18/23/ class	2000 Difference	15,000 Actual Median	15,000 Model, 18/23/ class	15,000 Difference
INSTRUCTIONAL STAFF												
Kindergarten and other teachers	44.7	31.5		77.4	58.1		118.6	105.7		879.1	796.2	
Substitute teachers	n/a	1.4		n/a	2.5		n/a	4.5		n/a	34.2	
Regular education aides	1.9	0		2.8	0		6.1	0		59	0	
TOTAL INSTRUCTIONAL STAFF	**46.6**	**32.9**	**-13.7**	**80.2**	**60.6**	**-19.6**	**124.7**	**110.2**	**-14.5**	**938.1**	**830.4**	**-107.7**
NON-INSTRUCTIONAL STAFF												
Support staff												
Library/media specialist	2	1.5		3.5	2.5		4	4.8		31.8	33.8	
Technology specialist	n/a	1.5		n/a	2.7		n/a	4.9		n/a	37	
School counselor	2	1		3	1.5		5	1.8		41.1	13.8	
Library aides	0.7	0.5		0.5	0.5		2.6	2.1		16.2	15.6	
SUBTOTAL SUPPORT STAFF	**4.7**	**4.5**	**-0.2**	**7.0**	**7.2**	**0.2**	**11.6**	**13.6**	**2.0**	**89.1**	**100.2**	**11.1**
School Administration												
Principal	3	1.5		4	3		5	5		36.6	31	
Asst. Principal	0	0		1	0		2	1		21.1	13.8	
School admin / student svcs clerical	4.5	4.4		6.3	4.6		10.8	9.5		85.7	82	
Security officers	0	0		0	0		0	0		9	8.6	
Coach assistants	0	0		0.6	0		0	0		0	0	
SUBTOTAL SCHOOL ADMIN	**7.5**	**5.9**	**-1.6**	**11.9**	**7.6**	**-4.3**	**17.8**	**15.5**	**-2.3**	**152.4**	**135.4**	**-17**
District Administration / Business Services												
Superintendent	1	1		1	1		1	1		1	1	
Asst. Superintendent	0	0		1	0.7		0.5	0.7		2	2	
Curriculum Coordinator	0	0		0	0		0	0		9.6	7.1	
Business manager / director	0	0		0.5	0		1	1		6.3	4.6	
Business service other staff	0	0		1.5	0.7		2	2		27.9	19.1	
Central administration clerical	2	2		1	2		2.5	2		40.4	33.3	
Technology director	n/a	0		n/a	0		n/a	0		n/a	1	
Staff development coordinator	0	0		0	0		0	0		4.7	3.1	
Human resources staff	n/a	0.5		n/a	0.8		n/a	1.4		n/a	11.2	
Administrative assistant	0	0		0	0		0.5	0		1.6	0	
Director of Health	0	0		0	0		0	0		0.5	0	
Director, other	0	0		0.3	0		1	0		17.7	0	
Attendance service	0	0		0	0		0.7	0		1.6	0	
SUBTOTAL DISTRICT ADMIN	**3**	**3.45**	**0.5**	**5.3**	**5.18**	**-0.1**	**9.2**	**8.12**	**-1.1**	**113.3**	**82.35**	**-30.95**
Other Positions (not specified)												
Other certified staff	0	0		0	0		0	0		10.5	0	
Other non-certified staff	0	0		1.6	0		3.7	0		35.8	0	
SUBTOTAL UNSPECIFIED POSITIONS	**0**	**0**	**0**	**1.6**	**0**	**-1.6**	**3.7**	**0**	**-3.7**	**46.3**	**0**	**-46.3**
TOTAL NON-INSTRUCTIONAL	**15.2**	**13.9**	**-1.4**	**25.8**	**20.0**	**-5.8**	**42.3**	**37.2**	**-5.1**	**401.1**	**318.0**	**-83.2**
TOTAL, INCLUDED POSITIONS	**61.8**	**46.7**	**-15.1**	**106.0**	**80.6**	**-25.4**	**167.0**	**147.5**	**-19.5**	**1339.2**	**1148.4**	**-190.8**
Positions whose costs are being / may be picked up elsewhere												
INSTRUCTION												
Special Ed teachers (SPED only)	0			0			0			206.6		
Special Ed paraprofessionals (SPED only)	0			0			0			155.9		
Voc-Ed teachers (Voc Ed)	1.2			0			4			30.7		
Pre-kindergarten teachers (At-Risk; only if contributes to outcomes)	0			0			0.5			19.1		
Reading teacher (At-Risk; only if contributes to outcomes)	1.8			1			2			23.2		
SUPPORT												
School psychologist (SPED only)	0			0			0			15.8		
Nurse/LPN nurse (SPED only)	0			1			3			27		
Speech pathologist (SPED only)	0			0			0			27.1		
Audiologist (SPED only)	0			0			0			0.9		
Social Worker (SPED only)	0			0			0			18.3		
MAINTENANCE, FOOD, TRANSPORTATION												
Maintenance & operations staff (included in O&M costs)	7.5			13.9			20.9			175.2		
Food service staff (included in food costs)	4.7			7.6			11.4			92.1		
Transportation staff (included in transportation costs)	3			3.7			2.8			0.8		
DISTRICT ADMINISTRATION												
Maintenance director (included in O&M costs)	1			1			1			10.1		
Food service director (included in food costs)	0.7			0.9			0.9			1.6		
Transportation director (included in transportation costs)	0.2			0.5			0.4			1.4		
Special Education director (SPED)	0			0			0			4.9		
Vocational Education director (Voc Ed)				0			0			0		

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APPENDIX 10
Input-Based Approach Cost Estimates for Three Class-Size Models
In 2004-05 Dollars

This appendix shows the following information for the three class-size scenarios and for eight prototype districts used for the inputs-based approach:

- Number and type of staff included in the models
- Average salaries used in calculating costs
- Non-salary expenditure levels included in the models (33rd percentile)
- Comparison of districts' median level of non-salary expenditures
- Total estimated cost per student for each prototype district under each class-size scenario
- Total estimated actual costs for 94 comparison districts using comparable cost categories
- Difference between the model estimated cost per student and the actual estimated cost per student for each prototype under each class-size scenario.

The information is presented in the following order– Class Size 20 model, Class Size 25 model, and finally Class Size 18/23 model.

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Total Expenditures for Prototype Districts
Class Size 20 Students All Grades

INPUTS	Prototype 100			Prototype 200			Prototype 300			Prototype 400		
School Level Staffing	Average Salary	Model	Model Cost (a)	Average Salary	Model	Model Cost (a)	Average Salary	Model	Model Cost (a)	Average Salary	Model	Model Cost (a)
Principals	$66,807	0.5	$39,079	$67,003	1.0	$78,387	$63,061	1.0	$73,775	$65,434	1.0	$76,551
Assistant Principals	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0
Clerical	$16,939	1.5	$29,725	$16,939	2.0	$39,634	$16,939	2.0	$39,634	$16,939	2.0	$39,634
Security Officers	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0
Teacher	$40,343	10.0	$471,968	$40,343	14.5	$684,354	$40,343	17.4	$821,225	$40,343	22.9	$1,080,807
Substitutes (days)	$75	80.0	$6,459	$75	116.0	$9,366	$75	139.2	$11,239	$75	183.2	$14,791
Guidance Counselor	$51,836	0.5	$30,321	$51,836	0.5	$30,321	$51,836	0.5	$30,321	$51,836	0.5	$30,321
Library/Media Specialist	$48,509	0.3	$17,025	$48,509	1.0	$56,751	$48,509	1.0	$56,751	$48,509	1.0	$56,751
Library/Media Aide	$12,747	0.2	$2,983	$12,747	0.2	$2,983	$12,747	0.2	$2,983	$12,747	0.2	$2,983
Technology Specialist	$35,101	0.2	$8,213	$35,101	0.5	$20,532	$35,101	0.7	$28,745	$35,101	1.0	$41,065
Total School Level		13.2	$605,774		19.7	$922,327		22.8	$1,064,672		28.6	$1,342,903
District Level Staffing	Average Salary	Model	Model Cost (a)	Average Salary	Model	Model Cost (a)	Average Salary	Model	Model Cost (a)	Average Salary	Model	Model Cost (a)
Superintendent	$51,500	0.5	$30,125	$76,986	0.5	$45,033	$74,239	0.7	$60,797	$80,618	1.0	$94,315
Ass't Superintendents	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0
Curricul. Coordinators	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0
Business/Fiscal Dir	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0
Business/Fiscal Staff	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0
Technology Director	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0
Human Res. Staff	$27,679	0.1	$4,533	$27,679	0.2	$6,800	$27,679	0.3	$8,095	$27,679	0.3	$10,038
Clerical	$27,679	0.6	$19,429	$27,679	1.0	$32,382	$27,679	1.0	$32,382	$27,679	1.0	$32,382
Developm't Coordinator	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0
Total District Level		1.2	$54,087		1.7	$84,215		2.0	$101,274		2.3	$136,735
Total School & District Level		14.4	$659,861		21.4	$1,006,542		24.8	$1,165,946		30.9	$1,479,638
Non-Salary Items	Actual Median		Model Cost	Actual Median		Model Cost	Actual Median		Model Cost	Actual Median		Model Cost
Instruction	$70,671		$68,081	$96,306		$87,722	$140,205		$119,517	$181,618		$155,394
Student Support	$2,722		$2,283	$4,963		$2,397	$4,672		$3,143	$8,560		$4,778
Instructional Support	$8,171		$6,629	$13,166		$12,286	$21,417		$13,777	$27,242		$24,198
General Administration	$33,692		$27,934	$41,844		$37,011	$45,867		$38,143	$63,977		$51,541
School Administration	$7,751		$4,279	$11,435		$8,158	$16,617		$11,032	$15,905		$13,950
Op's & Maintenance	$134,376		$125,701	$231,659		$213,893	$304,994		$335,180	$401,563		$376,306
Other Support	$0		$0	$753		$0	$0		$0	$241		$3
Total Non-Salary Items	$257,382		$234,908	$400,125		$361,468	$533,771		$520,792	$699,106		$626,171
Grand Total			$894,769			$1,368,010			$1,686,738			$2,105,809
Prototype 2004-05 Cost Per FTE Student			$8,948			$6,840			$5,622			$5,265
Actual 2004-05 Cost Per FTE Student (b)			$9,257			$7,810			$6,933			$6,866
Difference Between Actual and Prototype Cost Per FTE Student			$309			$970			$1,310			$1,602

(a) Includes a 17% benefits adjustment.
(b) 2003-04 cost data inflated to 2004-05.

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Total Expenditures for Prototype Districts
Class Size 20 Students All Grades

INPUTS	Prototype 600			Prototype 1100			Prototype 2000			Prototype 15000		
School Level Staffing	Average Salary	Model	Model Cost (a)	Average Salary	Model	Model Cost (a)	Average Salary	Model	Model Cost (a)	Average Salary	Model	Model Cost (a)
Principals	$65,841	1.5	$115,541	$69,424	3.0	$243,657	$71,964	5.0	$420,953	$77,899	31.0	$2,825,155
Assistant Principals	$0	0.0	$0	$0	0.0	$0	$57,522	1.0	$67,295	$67,743	13.8	$1,093,685
Clerical	$18,200	4.4	$93,686	$18,200	4.6	$97,944	$19,255	9.5	$214,001	$19,255	82.0	$1,847,167
Security Officers	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0	$24,380	8.6	$245,291
Teacher	$40,343	34.1	$1,609,412	$40,343	62.3	$2,940,363	$40,343	113.5	$5,356,840	$40,343	849.3	$40,084,269
Substitutes (days)	$75	272.8	$22,025	$75	498.4	$40,240	$75	908.0	$73,310	$75	6794.4	$548,563
Guidance Counselor	$51,836	1.0	$60,643	$51,836	1.5	$90,964	$51,836	1.8	$109,157	$51,836	13.8	$836,873
Library/Media Specialist	$48,509	1.5	$85,126	$48,509	2.5	$141,877	$48,509	4.8	$272,403	$48,509	33.8	$1,918,173
Library/Media Aide	$13,393	0.5	$7,834	$13,393	0.5	$7,834	$14,587	2.1	$35,837	$14,587	15.6	$266,219
Technology Specialist	$44,727	1.5	$78,489	$44,727	2.7	$141,281	$47,673	4.9	$273,286	$47,673	37.0	$2,063,588
Total School Level		44.5	$2,072,756		77.1	$3,704,159		142.6	$6,823,083		1084.9	$51,728,982
District Level Staffing	Average Salary	Model	Model Cost (a)	Average Salary	Model Cost	Model Cost (a)	Average Salary	Model	Model Cost (a)	Average Salary	Model	Model Cost (a)
Superintendent	$81,672	1.0	$95,548	$92,949	1.0	$108,741	$103,332	1.0	$120,888	$151,710	1.0	$177,486
Ass't Superintendents	$0	0.0	$0	$74,562	0.7	$61,061	$86,763	0.7	$71,053	$113,593	2.0	$265,785
Curricul. Coordinators	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0	$70,651	7.1	$586,848
Business/Fiscal Dir	$0	0.0	$0	$0	0.0	$0	$74,582	1.0	$89,845	$74,582	4.6	$413,287
Business/Fiscal Staff	$0	0.0	$0	$27,228	0.7	$22,298	$29,282	2.0	$68,514	$29,282	19.1	$654,309
Technology Director	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0	$84,145	1.0	$98,441
Human Res. Staff	$27,228	0.5	$15,290	$27,228	0.8	$26,120	$26,443	1.5	$46,403	$26,443	11.6	$358,854
Clerical	$26,522	2.0	$62,056	$26,522	2.0	$62,056	$26,443	2.0	$61,871	$26,443	33.3	$1,030,158
Developm't Coordinator	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0	$58,980	3.1	$213,902
Total District Level		3.5	$172,894		5.2	$280,276		8.2	$458,575		82.8	$3,799,068
Total School & District Level		48.0	$2,245,650		82.3	$3,984,436		150.8	$7,281,658		1167.7	$55,528,050
Non-Salary Items	Actual Median		Model Cost	Actual Median		Model Cost	Actual Median		Model Cost	Actual Median		Model Cost
Instruction	$255,648		$209,781	$322,029		$281,854	$680,961		$589,091	$4,489,852		$4,398,415
Student Support	$6,098		$5,979	$7,936		$5,179	$24,655		$8,876	$79,652		$72,445
Instructional Support	$42,121		$36,093	$57,721		$52,465	$103,300		$80,296	$992,991		$868,500
General Administration	$102,893		$76,853	$133,715		$114,017	$244,417		$229,096	$2,745,903		$2,350,768
School Administration	$35,917		$30,366	$26,367		$24,095	$34,245		$20,125	$156,371		$153,591
Op's & Maintenance	$535,940		$516,587	$900,247		$857,836	$1,460,250		$1,311,667	$10,916,290		$9,580,521
Other Support	$879		$0	$17,647		$10,972	$12,950		$4,527	$229,966		$215,666
Total Non-Salary Items	$979,496		$875,660	$1,465,662		$1,346,419	$2,560,777		$2,243,678	$19,611,026		$17,639,907
Grand Total			$3,121,310			$5,330,855			$9,525,336			$73,167,957
Prototype 2004-05 Cost Per FTE Student			$5,202			$4,846			$4,763			$4,878
Actual 2004-05 Cost Per FTE Student (b)			$6,423			$5,928			$5,220			$5,474
Difference Between Actual and Prototype Cost Per FTE Student			$1,221			$1,082			$458			$596

(a) Includes a 17% benefits adjustment.
(b) 2003-04 cost data inflated to 2004-05.

Total Expenditures for Prototype Districts
Class Size 25 Students All Grades

INPUTS	Prototype 100			Prototype 200			Prototype 300			Prototype 400		
School Level Staffing	Average Salary	Model	Model Cost (a)	Average Salary	Model	Model Cost (a)	Average Salary	Model	Model Cost (a)	Average Salary	Model	Model Cost (a)
Principals	$66,807	0.5	$39,079	$67,003	1.0	$78,387	$63,061	1.0	$73,775	$65,434	1.0	$76,551
Assistant Principals	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0
Clerical	$16,939	1.5	$29,725	$16,939	2.0	$39,634	$16,939	2.0	$39,634	$16,939	2.0	$39,634
Security Officers	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0
Teacher	$40,343	10.0	$471,968	$40,343	14.5	$684,354	$40,343	14.5	$684,354	$40,343	18.6	$877,861
Substitutes (days)	$75	80.0	$6,459	$75	116.0	$9,366	$75	116.0	$9,366	$75	148.8	$12,014
Guidance Counselor	$51,836	0.5	$30,321	$51,836	0.5	$30,321	$51,836	0.5	$30,321	$51,836	0.5	$30,321
Library/Media Specialist	$48,509	0.3	$17,025	$48,509	1.0	$56,751	$48,509	1.0	$56,751	$48,509	1.0	$56,751
Library/Media Aide	$12,747	0.2	$2,983	$12,747	0.2	$2,983	$12,747	0.2	$2,983	$12,747	0.2	$2,983
Technology Specialist	$35,101	0.2	$8,213	$35,101	0.5	$20,532	$35,101	0.7	$28,745	$35,101	1.0	$41,065
Total School Level		13.2	$605,774		19.7	$922,327		19.9	$925,928		24.3	$1,137,179
District Level Staffing	Average Salary	Model	Model Cost (a)	Average Salary	Model	Model Cost (a)	Average Salary	Model	Model Cost (a)	Average Salary	Model	Model Cost (a)
Superintendent	$51,500	0.5	$30,125	$76,986	0.5	$45,033	$74,239	0.7	$60,797	$80,618	1.0	$94,315
Ass't Superintendents	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0
Curricul. Coordinators	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0
Business/Fiscal Dir	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0
Business/Fiscal Staff	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0
Technology Director	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0
Human Res. Staff	$27,679	0.1	$4,533	$27,679	0.2	$6,800	$27,679	0.2	$7,124	$27,679	0.3	$8,743
Clerical	$27,679	0.6	$19,429	$27,679	1.0	$32,382	$27,679	1.0	$32,382	$27,679	1.0	$32,382
Developm't Coordinator	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0
Total District Level		1.2	$54,087		1.7	$84,215		1.9	$100,302		2.3	$135,440
Total School & District Level		14.4	$659,861		21.4	$1,006,542		21.8	$1,026,231		26.6	$1,272,619
Non-Salary Items	Actual Median		Model Cost	Actual Median		Model Cost	Actual Median		Model Cost	Actual Median		Model Cost
Instruction	$70,671		$68,081	$96,306		$87,722	$140,205		$119,517	$181,618		$155,394
Student Support	$2,722		$2,283	$4,963		$2,397	$4,672		$3,143	$8,560		$4,778
Instructional Support	$8,171		$6,629	$13,166		$12,286	$21,417		$13,777	$27,242		$24,198
General Administration	$33,692		$27,934	$41,844		$37,011	$45,867		$38,143	$63,977		$51,541
School Administration	$7,751		$4,279	$11,435		$8,158	$16,617		$11,032	$15,905		$13,950
Op's & Maintenance	$134,376		$125,701	$231,659		$213,893	$304,994		$335,180	$401,563		$376,306
Other Support	$0		$0	$753		$0	$0		$0	$241		$3
Total Non-Salary Items	$257,382		$234,908	$400,125		$361,468	$533,771		$520,792	$699,106		$626,171
Grand Total			$894,769			$1,368,010			$1,547,023			$1,898,790
Prototype 2004-05 Cost Per FTE Student			$8,948			$6,840			$5,157			$4,747
Actual 2004-05 Cost Per FTE Student (b)			$9,257			$7,810			$6,933			$6,866
Difference Between Actual and Prototype Cost Per FTE Student			$309			$970			$1,776			$2,119

(a) Includes a 17% benefits adjustment.
(b) 2003-04 cost data inflated to 2004-05.

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Total Expenditures for Prototype Districts
Class Size 25 Students All Grades

INPUTS	Prototype 600			Prototype 1100			Prototype 2000			Prototype 15000		
School Level Staffing	Average Salary	Model	Model Cost (a)	Average Salary	Model	Model Cost (a)	Average Salary	Model	Model Cost (a)	Average Salary	Model	Model Cost (a)
Principals	$65,841	1.5	$115,541	$69,424	3.0	$243,657	$71,964	5.0	$420,953	$77,899	31.0	$2,825,155
Assistant Principals	$0	0.0	$0	$0	0.0	$0	$57,522	1.0	$67,295	$67,743	13.8	$1,093,685
Clerical	$18,200	4.4	$93,686	$18,200	4.6	$97,944	$19,255	9.5	$214,001	$19,255	82.0	$1,847,167
Security Officers	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0	$24,380	8.6	$245,291
Teacher	$40,343	27.4	$1,293,193	$40,343	49.9	$2,355,122	$40,343	90.8	$4,285,472	$40,343	679.4	$32,065,527
Substitutes (days)	$75	219.2	$17,698	$75	399.2	$32,230	$75	726.4	$58,648	$75	5435.2	$438,824
Guidance Counselor	$51,836	1.0	$60,643	$51,836	1.5	$90,964	$51,836	1.8	$109,157	$51,836	13.8	$836,873
Library/Media Specialist	$48,509	1.5	$85,126	$48,509	2.5	$141,877	$48,509	4.8	$272,403	$48,509	33.8	$1,918,173
Library/Media Aide	$13,393	0.5	$7,834	$13,393	0.5	$7,834	$14,587	2.1	$35,837	$14,587	15.6	$266,219
Technology Specialist	$44,727	1.5	$78,489	$44,727	2.7	$141,281	$47,673	4.9	$273,286	$47,673	37.0	$2,063,588
Total School Level		37.8	$1,752,210		64.7	$3,110,910		119.9	$5,737,053		915.0	$43,600,502
District Level Staffing	Average Salary	Model	Model Cost (a)	Average Salary	Model Cost	Model Cost (a)	Average Salary	Model	Model Cost (a)	Average Salary	Model	Model Cost (a)
Superintendent	$81,672	1.0	$95,548	$92,949	1.0	$108,741	$103,332	1.0	$120,888	$151,710	1.0	$177,486
Ass't Superintendents	$0	0.0	$0	$74,562	0.7	$61,061	$86,763	0.7	$71,053	$113,593	2.0	$265,785
Curricul. Coordinators	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0	$70,651	7.1	$586,848
Business/Fiscal Dir	$0	0.0	$0	$0	0.0	$0	$74,582	1.0	$89,845	$74,582	4.6	$413,287
Business/Fiscal Staff	$0	0.0	$0	$27,228	0.7	$22,298	$29,282	2.0	$68,514	$29,282	19.1	$654,309
Technology Director	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0	$84,145	1.0	$98,441
Human Res. Staff	$27,228	0.4	$13,060	$27,228	0.7	$21,979	$26,443	1.3	$39,288	$26,443	10.0	$308,429
Clerical	$26,522	2.0	$62,056	$26,522	2.0	$62,056	$26,443	2.0	$61,871	$26,443	33.3	$1,030,158
Developm't Coordinator	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0	$58,980	3.1	$213,902
Total District Level		3.4	$170,664		5.1	$276,135		8.0	$451,459		81.2	$3,748,643
Total School & District Level		41.2	$1,922,874		69.8	$3,387,045		127.9	$6,188,513		996.2	$47,349,145
Non-Salary Items	Actual Median		Model Cost	Actual Median		Model Cost	Actual Median		Model Cost	Actual Median		Model Cost
Instruction	$255,648		$209,781	$322,029		$281,854	$680,961		$589,091	$4,489,852		$4,398,415
Student Support	$6,098		$5,979	$7,936		$5,179	$24,655		$8,876	$79,652		$72,445
Instructional Support	$42,121		$36,093	$57,721		$52,465	$103,300		$80,296	$992,991		$868,500
General Administration	$102,893		$76,853	$133,715		$114,017	$244,417		$229,096	$2,745,903		$2,350,768
School Administration	$35,917		$30,366	$26,367		$24,095	$34,245		$20,125	$156,371		$153,591
Op's & Maintenance	$535,940		$516,587	$900,247		$857,836	$1,460,250		$1,311,667	$10,916,290		$9,580,521
Other Support	$879		$0	$17,647		$10,972	$12,950		$4,527	$229,966		$215,666
Total Non-Salary Items	$979,496		$875,660	$1,465,662		$1,346,419	$2,560,777		$2,243,678	$19,611,026		$17,639,907
Grand Total			$2,798,534			$4,733,464			$8,432,191			$64,989,051
Prototype 2004-05 Cost Per FTE Student			$4,664			$4,303			$4,216			$4,333
Actual 2004-05 Cost Per FTE Student (b)			$6,423			$5,928			$5,220			$5,474
Difference Between Actual and Prototype Cost Per FTE Student			$1,759			$1,625			$1,004			$1,142

(a) Includes a 17% benefits adjustment.
(b) 2003-04 cost data inflated to 2004-05.

Total Expenditures for Prototype Districts
Class Sizes of 18 Students for Kindergarten through 3rd Grades and 23 Students for 4th through 12th Grades

INPUTS	Prototype 100			Prototype 200			Prototype 300			Prototype 400		
School Level Staffing	Average Salary	Model	Model Cost (a)	Average Salary	Model	Model Cost (a)	Average Salary	Model	Model Cost (a)	Average Salary	Model	Model Cost (a)
Principals	$66,807	0.5	$39,079	$67,003	1.0	$78,387	$63,061	1.0	$73,775	$65,434	1.0	$76,551
Assistant Principals	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0
Clerical	$16,939	1.5	$29,725	$16,939	2.0	$39,634	$16,939	2.0	$39,634	$16,939	2.0	$39,634
Security Officers	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0
Teacher	$40,343	10.0	$471,968	$40,343	14.5	$684,354	$40,343	16.2	$764,589	$40,343	21.2	$1,000,573
Substitutes (days)	$75	80.0	$6,459	$75	116.0	$9,366	$75	129.6	$10,464	$75	169.6	$13,693
Guidance Counselor	$51,836	0.5	$30,321	$51,836	0.5	$30,321	$51,836	0.5	$30,321	$51,836	0.5	$30,321
Library/Media Specialist	$48,509	0.3	$17,025	$48,509	1.0	$56,751	$48,509	1.0	$56,751	$48,509	1.0	$56,751
Library/Media Aide	$12,747	0.2	$2,983	$12,747	0.2	$2,983	$12,747	0.2	$2,983	$12,747	0.2	$2,983
Technology Specialist	$35,101	0.2	$8,213	$35,101	0.5	$20,532	$35,101	0.7	$28,745	$35,101	1.0	$41,065
Total School Level		13.2	$605,774		19.7	$922,327		21.6	$1,007,261		26.9	$1,261,570
District Level Staffing	Average Salary	Model	Model Cost (a)	Average Salary	Model	Model Cost (a)	Average Salary	Model	Model Cost (a)	Average Salary	Model	Model Cost (a)
Superintendent	$51,500	0.5	$30,125	$76,986	0.5	$45,033	$74,239	0.7	$60,797	$80,618	1.0	$94,315
Ass't Superintendents	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0
Curricul. Coordinators	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0
Business/Fiscal Dir	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0
Business/Fiscal Staff	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0
Technology Director	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0
Human Res. Staff	$27,679	0.1	$4,533	$27,679	0.2	$6,800	$27,679	0.2	$7,448	$27,679	0.3	$9,391
Clerical	$27,679	0.6	$19,429	$27,679	1.0	$32,382	$27,679	1.0	$32,382	$27,679	1.0	$32,382
Developm't Coordinator	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0
Total District Level		1.2	$54,087		1.7	$84,215		1.9	$100,626		2.3	$136,087
Total School & District Level		14.4	$659,861		21.4	$1,006,542		23.5	$1,107,887		29.2	$1,397,658
Non-Salary Items	Actual Median		Model Cost	Actual Median		Model Cost	Actual Median		Model Cost	Actual Median		Model Cost
Instruction	$70,671		$68,081	$96,306		$87,722	$140,205		$119,517	$181,618		$155,394
Student Support	$2,722		$2,283	$4,963		$2,397	$4,672		$3,143	$8,560		$4,778
Instructional Support	$8,171		$6,629	$13,166		$12,286	$21,417		$13,777	$27,242		$24,198
General Administration	$33,692		$27,934	$41,844		$37,011	$45,867		$38,143	$63,977		$51,541
School Administration	$7,751		$4,279	$11,435		$8,158	$16,617		$11,032	$15,905		$13,950
Op's & Maintenance	$134,376		$125,701	$231,659		$213,893	$304,994		$335,180	$401,563		$376,306
Other Support	$0		$0	$753		$0	$0		$0	$241		$3
Total Non-Salary Items	$257,382		$234,908	$400,125		$361,468	$533,771		$520,792	$699,106		$626,171
Grand Total			$894,769			$1,368,010	0		$1,628,679	0		$2,023,828
Prototype 2004-05 Cost Per FTE Student			**$8,948**			**$6,840**			**$5,429**			**$5,060**
Actual 2004-05 Cost Per FTE Student (b)			$9,257			$7,810			$6,933			$6,866
Difference Between Actual and Prototype Cost Per FTE Student			$309			$970			$1,504			$1,807

(a) Includes a 17% benefits adjustment.
(b) 2003-04 cost data inflated to 2004-05.

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INPUTS	Prototype 600			Prototype 1100			Prototype 2000			Prototype 15000		
School Level Staffing	Average Salary	Model	Model Cost (a)	Average Salary	Model	Model Cost (a)	Average Salary	Model	Model Cost (a)	Average Salary	Model	Model Cost (a)
Principals	$65,841	1.5	$115,541	$69,424	3.0	$243,657	$71,964	5.0	$420,953	$77,899	31.0	$2,825,155
Assistant Principals	$0	0.0	$0	$0	0.0	$0	$57,522	1.0	$67,295	$67,743	13.8	$1,093,685
Clerical	$18,200	4.4	$93,686	$18,200	4.6	$97,944	$19,255	9.5	$214,001	$19,255	82.0	$1,847,167
Security Officers	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0	$24,380	8.6	$245,291
Teacher	$40,343	31.5	$1,486,700	$40,343	58.1	$2,742,136	$40,343	105.7	$4,988,705	$40,343	796.2	$37,578,117
Substitutes (days)	$75	252.0	$20,346	$75	464.8	$37,527	$75	845.6	$68,272	$75	6369.6	$514,266
Guidance Counselor	$51,836	1.0	$60,643	$51,836	1.5	$90,964	$51,836	1.8	$109,157	$51,836	13.8	$836,873
Library/Media Specialist	$48,509	1.5	$85,126	$48,509	2.5	$141,877	$48,509	4.8	$272,403	$48,509	33.8	$1,918,173
Library/Media Aide	$13,393	0.5	$7,834	$13,393	0.5	$7,834	$14,587	2.1	$35,837	$14,587	15.6	$266,219
Technology Specialist	$44,727	1.5	$78,489	$44,727	2.7	$141,281	$47,673	4.9	$273,286	$47,673	37.0	$2,063,588
Total School Level		41.9	$1,948,365		72.9	$3,503,220		134.8	$6,449,910		1031.8	$49,188,533
District Level Staffing	Average Salary	Model	Model Cost (a)	Average Salary	Model Cost	Model Cost (a)	Average Salary	Model	Model Cost (a)	Average Salary	Model	Model Cost (a)
Superintendent	$81,672	1.0	$95,548	$92,949	1.0	$108,741	$103,332	1.0	$120,888	$151,710	1.0	$177,486
Ass't Superintendents	$0	0.0	$0	$74,562	0.7	$61,061	$86,763	0.7	$71,053	$113,593	2.0	$265,785
Curricul. Coordinators	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0	$70,651	7.1	$586,848
Business/Fiscal Dir	$0	0.0	$0	$0	0.0	$0	$74,582	1.0	$89,845	$74,582	4.6	$413,287
Business/Fiscal Staff	$0	0.0	$0	$27,228	0.7	$22,298	$29,282	2.0	$68,514	$29,282	19.1	$654,309
Technology Director	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0	$84,145	1.0	$98,441
Human Res. Staff	$27,228	0.5	$14,334	$27,228	0.8	$24,846	$26,443	1.4	$43,929	$26,443	11.2	$344,933
Clerical	$26,522	2.0	$62,056	$26,522	2.0	$62,056	$26,443	2.0	$61,871	$26,443	33.3	$1,030,158
Developm't Coordinator	$0	0.0	$0	$0	0.0	$0	$0	0.0	$0	$58,980	3.1	$213,902
Total District Level		3.5	$171,939		5.2	$279,002		8.1	$456,100		82.4	$3,785,147
Total School & District Level		45.4	$2,120,304		78.1	$3,782,222		142.9	$6,906,010		1114.2	$52,973,680
Non-Salary Items	Actual Median		Model Cost	Actual Median		Model Cost	Actual Median		Model Cost	Actual Median		Model Cost
Instruction	$255,648		$209,781	$322,029		$281,854	$680,961		$589,091	$4,489,852		$4,398,415
Student Support	$6,098		$5,979	$7,936		$5,179	$24,655		$8,876	$79,652		$72,445
Instructional Support	$42,121		$36,093	$57,721		$52,465	$103,300		$80,296	$992,991		$868,500
General Administration	$102,893		$76,853	$133,715		$114,017	$244,417		$229,096	$2,745,903		$2,350,768
School Administration	$35,917		$30,366	$26,367		$24,095	$34,245		$20,125	$156,371		$153,591
Op's & Maintenance	$535,940		$516,587	$900,247		$857,836	$1,460,250		$1,311,667	$10,916,290		$9,580,521
Other Support	$879		$0	$17,647		$10,972	$12,950		$4,527	$229,966		$215,666
Total Non-Salary Items	$979,496		$875,660	$1,465,662		$1,346,419	$2,560,777		$2,243,678	$19,611,026		$17,639,907
Grand Total			$2,995,963			$5,128,642			$9,149,688			$70,613,587
Prototype 2004-05 Cost Per FTE Student			$4,993			$4,662			$4,575			$4,708
Actual 2004-05 Cost Per FTE Student (b)			$6,423			$5,928			$5,220			$5,474
Difference Between Actual and Prototype Cost Per FTE Student			$1,430			$1,266			$645			$767

(a) Includes a 17% benefits adjustment.
(b) 2003-04 cost data inflated to 2004-05.

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Prototype District Size	Model Class Size 20	Model Class Size 25	Model Class Size 18/23	Current Funding Formula
		APPENDIX 11 **Estimated Per-Student Expenditures for Regular Education** **Using the Input-Based Approach (a),** **Compared with Current Funding Formula (b)** **2005-06 School Year**		
100	$9,286	$9,286	$9,286	$8,575
200	$7,098	$7,098	$7,098	$7,447
300	$5,834	$5,352	$5,634	$6,318
400	$5,464	$4,926	$5,251	$6,174
600	$5,399	$4,840	$5,182	$5,884
1,100	$5,029	$4,466	$4,838	$5,161
2,000	$4,943	$4,375	$4,748	$4,348
15,000	$5,062	$4,497	$4,886	$4,348

(a) 2004-05 input-based approach estimated per-student expenditures inflated to 2005-06 school year.
(b) 2005-06 school year Base State Aid Per Pupil, plus low enrollment and correlation weighting.
Source: LPA Input-based approach; LPA analysis of Department of Education data

APPENDIX 12
Special Education Funding

The various Special Education funding systems used in other States are summarized in this appendix, along with estimates of how much funding each school district in Kansas might have received for the 2004-05 school year under these different systems.

Appendix 12 — Summary of Special Education Funding Systems Used in Different States			
Description of Each Type of System	**Reported <u>Advantages</u> of This Type of System**	**Reported <u>Disadvantages</u> of This Type of System**	**States That Use This Type of System** (a)
DISTRIBUTION BASED ON SERVICES			
Resource-Based - Special education is distributed based on the number or amount of key resources used by districts. In many states, including Kansas, this funding is based on the number of special education staff employed by a district.	▪ Predictable ▪ Flexible ▪ Easy to Administer ▪ Encourages Fiscal Accountability ▪ Little incentive to "over-identify" special education students	▪ Systems often are funded inadequately ▪ Funding may encourage placing students in certain settings over others (i.e., pullout classes instead of "mainstreaming")	Delaware, **KANSAS**, Mississippi, Nevada, Tennessee, Virginia
Cost Reimbursement - The State categorizes certain types of expenditures for special education as "approved." Districts are reimbursed for some or all of their "approved" expenditures.	▪ Tied to actual costs ▪ Reasonable Reporting Burden ▪ Little incentive to "over-classify" special education students	▪ Doesn't discourage inefficiency	Illinois, Maine, Michigan, Nebraska, Wisconsin, Wyoming
DISTRIBUTION BASED ON PUPILS			
Single Grant (Weight) - Each district receives the <u>same amount</u> of funding for each special education student it serves. The funding may be based on a flat amount (single grant) or on a weight that is applied to the base funding per pupil (single weight).	▪ Predictable ▪ Flexible ▪ Equitable ▪ Understandable ▪ Reasonable Reporting Burden ▪ Encourages Fiscal Accountability	▪ Incentives to "over-identify" special education students ▪ No mechanisms to control costs	Louisiana, North Carolina, Oregon, West Virginia
Multiple Grant (Weight) - Each district receives funding for each special education student it serves, but the funding <u>amount varies</u> depending on the student's disability or the method for providing services. The funding may be based on flat amounts (multiple grant) or on a set of weights that are applied to the base funding per pupil (multiple weights).	▪ Predictable ▪ Flexible ▪ Equitable ▪ Understandable ▪ Reasonable Reporting Burden ▪ Encourages Fiscal Accountability	▪ Incentives to "over-identify" or "over-classify" special education students ▪ No mechanisms to control costs	Arizona, Florida, Georgia, Indiana, Iowa, Kentucky, New Hampshire, New Jersey, New York, Ohio, Oklahoma, South Carolina, Texas, Washington
Census-Based - Each district receives a fixed amount of funding for <u>every student</u> in the district, regardless of whether or not they are in special education.	▪ Predictable ▪ Flexible ▪ No incentive to "over-classify" special education students	▪ Incentives to "under-identify" special education students ▪ No mechanisms to control costs	Alabama, Alaska, California, Connecticut, Idaho, Massachusetts, Montana, North Dakota, Pennsylvania
OTHER FUNDING SYSTEMS			
Variable Block Grant - The grant each district receives is tied to their funding, expenditures, or enrollment in a base year. The grant amount is adjusted each year to reflect changes in revenues available, student enrollments, or inflation.	▪ Predictable ▪ Flexible ▪ Understandable	---	Arkansas, Colorado, Minnesota, Utah
Multiple Funding Methods - Some states us a combination of two or more of the other methods.	---	---	Maryland, Missouri, New Mexico, South Dakota, Vermont
(a) Hawaii and Rhode Island didn't report a special education funding system. Source: <u>State Special Education Finance Systems, 1999-2000: Part I</u>, Center for Special Education Finance, May 2003			

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DISTRICT	KANSAS Resource-Based	OTHER STATES				
		NORTH DAKOTA Census-Based	LOUISIANA Single Weight	OKLAHOMA Multiple Weight	NEBRASKA Cost Reimburse	MISSOURI Multiple Methods(a)
101 - Erie-St. Paul	$625,980	$497,152	$470,007	$474,669	$405,628	$547,994
102 - Cimarron-Ensign	$321,674	$298,976	$294,707	$251,800	$158,242	$308,191
103 - Cheylin	$74,106	$73,841	$101,623	$90,634	$57,150	$87,865
104 - White Rock	$58,021	$57,432	$53,352	$65,374	$48,351	$55,687
105 - Rawlins County	$144,122	$161,045	$177,840	$147,426	$153,005	$160,981
106 - Western Plains (b)	$144,263	$101,503	$71,136	$90,515	$55,809	$107,700
200 - Greeley County	$116,921	$123,538	$116,867	$74,636	$74,236	$116,894
202 - Turner	$1,633,109	$1,668,255	$1,554,833	$1,610,405	$1,543,066	$1,593,971
203 - Piper	$440,206	$629,176	$444,601	$355,130	$298,655	$442,403
204 - Bonner Springs	$727,251	$1,008,839	$833,309	$888,153	$976,028	$780,280
205 - Leon	$368,988	$333,107	$299,788	$265,627	$275,634	$334,388
206 - Remington-Whitewater	$292,510	$245,294	$218,490	$239,285	$206,377	$255,500
207 - Ft. Leavenworth	$533,485	$764,670	$767,254	$547,924	$429,170	$650,370
208 - WaKeeney	$208,716	$176,516	$248,977	$227,208	$311,934	$228,846
209 - Moscow	$101,950	$108,582	$45,730	$27,367	$36,093	$73,840
210 - Hugoton	$355,398	$471,132	$342,978	$288,491	$310,427	$349,188
211 - Norton	$438,353	$301,648	$411,574	$438,924	$282,235	$424,963
212 - Northern Valley	$108,853	$89,079	$94,001	$117,015	$71,955	$101,427
213 - West Solomon	$45,734	$28,833	$27,946	$25,426	$40,211	$36,840
214 - Ulysses	$594,232	$776,203	$708,821	$622,158	$566,287	$651,526
215 - Lakin	$258,439	$298,882	$246,436	$329,222	$399,960	$252,438
216 - Deerfield	$126,546	$153,356	$154,975	$144,645	$128,832	$140,761
217 - Rolla	$96,959	$96,346	$66,055	$61,428	$44,888	$81,507
218 - Elkhart	$225,644	$311,635	$193,084	$161,217	$221,737	$209,364
219 - Minneola	$132,281	$124,288	$101,623	$148,459	$62,242	$116,952
220 - Ashland	$131,601	$100,518	$152,435	$125,581	$95,608	$142,018
221 - North Central	$69,526	$51,337	$66,055	$47,881	$81,865	$67,790
222 - Washington	$166,087	$163,155	$134,651	$102,802	$129,951	$150,369
223 - Barnes	$181,579	$178,673	$185,462	$150,373	$177,499	$183,520
224 - Clifton-Clyde	$183,358	$143,229	$157,516	$142,491	$76,987	$170,437
225 - Fowler	$91,542	$74,779	$94,001	$92,813	$61,859	$92,772
226 - Meade	$235,326	$218,290	$231,193	$255,758	$285,660	$233,259
227 - Jetmore	$152,411	$137,603	$99,083	$138,245	$96,384	$125,747
228 - Hanston	$58,610	$42,664	$25,406	$19,710	$10,659	$42,008
229 - Blue Valley	$7,710,298	$8,574,802	$7,644,598	$7,040,347	$8,241,093	$7,677,448
230 - Spring Hill	$740,426	$746,291	$589,414	$598,215	$714,867	$664,920
231 - Gardner-Edgerton	$1,534,985	$1,581,755	$1,331,263	$1,459,937	$1,467,839	$1,433,124
232 - DeSoto	$1,893,511	$2,115,899	$1,506,562	$1,378,523	$1,948,198	$1,700,037
233 - Olathe	$9,876,595	$10,440,718	$9,699,925	$8,144,167	$10,534,550	$9,788,260
234 - Ft. Scott	$700,768	$910,946	$713,902	$627,843	$548,708	$707,335
235 - Uniontown	$198,935	$198,317	$149,894	$194,274	$148,209	$174,415
237 - Smith Center	$309,174	$211,679	$208,327	$215,978	$333,412	$258,751
238 - West Smith Co.	$124,900	$86,031	$99,083	$151,066	$129,733	$111,991
239 - North Ottawa Co.	$205,223	$251,671	$271,842	$177,981	$171,117	$238,533
240 - Twin Valley	$225,762	$291,381	$251,517	$251,198	$246,095	$238,640
241 - Wallace	$115,301	$104,456	$78,758	$75,638	$35,101	$97,029
242 - Weskan	$71,327	$60,480	$68,596	$81,653	$25,623	$69,961
243 - Lebo-Waverly	$249,412	$265,314	$246,436	$193,609	$167,522	$247,924

APPENDIX 12
Comparison of Special Education Funding
Under Different State Distribution Formulas
2004-05 School Year

DISTRICT	KANSAS Resource-Based	OTHER STATES				
		NORTH DAKOTA Census-Based	LOUISIANA Single Weight	OKLAHOMA Multiple Weight	NEBRASKA Cost Reimburse	MISSOURI Multiple Methods(a)
244 - Burlington	$540,242	$387,023	$459,845	$430,671	$474,203	$500,043
245 - LeRoy-Gridley	$161,377	$120,491	$134,651	$153,901	$122,634	$148,014
246 - Northeast	$226,270	$267,001	$210,868	$246,743	$300,231	$218,569
247 - Cherokee	$338,139	$366,160	$383,627	$375,418	$302,107	$360,883
248 - Girard	$430,266	$478,680	$363,303	$375,427	$339,052	$396,785
249 - Frontenac	$295,618	$343,656	$157,516	$150,105	$126,010	$226,567
250 - Pittsburg	$1,001,033	$1,144,801	$1,343,966	$1,432,169	$1,244,588	$1,172,499
251 - North Lyon Co.	$287,029	$276,378	$251,517	$212,082	$213,002	$269,273
252 - Southern Lyon Co.	$270,858	$264,376	$195,624	$199,069	$198,847	$233,241
253 - Emporia	$1,822,567	$2,106,100	$1,859,703	$1,819,943	$1,838,671	$1,841,135
254 - Barber Co.	$343,247	$270,518	$269,301	$246,313	$415,951	$306,274
255 - South Barber Co.	$155,676	$123,304	$91,461	$89,941	$87,051	$123,569
256 - Marmaton Valley	$233,750	$172,531	$182,922	$162,300	$154,485	$208,336
257 - Iola	$871,456	$663,917	$901,905	$1,139,112	$985,711	$886,680
258 - Humboldt	$326,039	$242,013	$236,274	$214,795	$187,549	$281,157
259 - Wichita	$19,026,010	$20,741,161	$22,113,187	$23,269,723	$27,472,099	$20,569,598
260 - Derby	$2,821,319	$2,978,883	$3,328,157	$3,390,467	$2,587,570	$3,074,738
261 - Haysville	$2,032,150	$1,996,768	$2,195,059	$2,262,371	$1,964,333	$2,113,604
262 - Valley Center	$867,377	$1,107,388	$1,161,044	$1,029,733	$1,031,171	$1,014,211
263 - Mulvane	$653,625	$874,611	$680,875	$566,790	$727,430	$667,250
264 - Clearwater	$466,567	$577,980	$475,088	$438,734	$594,593	$470,828
265 - Goddard	$1,421,385	$1,911,533	$1,755,539	$1,636,656	$1,578,083	$1,588,462
266 - Maize	$2,136,193	$2,683,798	$1,841,919	$1,931,066	$2,516,705	$1,989,056
267 - Renwick	$723,660	$903,820	$645,307	$537,811	$400,729	$684,483
268 - Cheney	$269,475	$346,094	$246,436	$227,227	$217,649	$257,955
269 - Palco	$117,760	$64,934	$71,136	$43,252	$42,224	$94,448
270 - Plainville	$242,044	$171,500	$203,246	$224,725	$262,384	$222,645
271 - Stockton	$236,695	$164,327	$254,058	$293,692	$277,130	$245,376
272 - Waconda	$133,502	$157,857	$193,084	$142,572	$207,006	$163,293
273 - Beloit	$558,282	$347,782	$409,033	$328,853	$444,853	$483,657
274 - Oakley	$326,181	$190,394	$256,598	$320,213	$224,906	$291,390
275 - Triplains	$50,618	$39,335	$27,946	$19,289	$35,727	$39,282
278 - Mankato	$38,965	$100,424	$81,298	$78,351	$88,141	$60,132
279 - Jewell	$70,797	$78,764	$71,136	$75,399	$78,529	$70,966
281 - Hill City	$247,982	$188,284	$223,571	$193,364	$229,391	$235,777
282 - West Elk	$329,354	$193,066	$368,384	$297,283	$218,830	$348,869
283 - Elk Valley	$187,668	$91,892	$132,110	$123,217	$127,607	$159,889
284 - Chase County	$229,758	$211,679	$175,300	$156,559	$171,911	$202,529
285 - Cedar Vale	$88,607	$75,248	$94,001	$93,209	$79,246	$91,304
286 - Chautauqua	$202,563	$195,504	$241,355	$277,149	$240,538	$221,959
287 - West Franklin	$576,953	$405,448	$574,171	$518,480	$457,393	$575,562
288 - Central Heights	$273,199	$287,911	$175,300	$171,864	$214,479	$224,249
289 - Wellsville	$412,915	$369,958	$414,114	$314,559	$360,003	$413,515
290 - Ottawa	$1,032,724	$1,092,010	$896,824	$1,012,054	$811,511	$964,774
291 - Grinnell	$79,322	$56,026	$55,893	$67,715	$52,955	$67,607
292 - Grainfield	$155,067	$85,328	$83,839	$98,914	$81,814	$119,453
293 - Quinter	$274,088	$152,371	$175,300	$216,377	$338,079	$224,694
294 - Oberlin	$175,055	$200,661	$236,274	$252,914	$115,960	$205,664
295 - Prairie Heights	$38,780	$14,299	$20,325	$13,897	$12,051	$29,553
297 - St. Francis	$119,233	$152,137	$127,029	$148,383	$107,462	$123,131
298 - Lincoln	$193,786	$163,061	$167,678	$99,788	$223,319	$180,732
299 - Sylvan Grove	$30,128	$75,951	$63,514	$40,994	$30,361	$46,821
300 - Commanche County	$160,992	$140,885	$185,462	$133,537	$132,996	$173,227

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DISTRICT	KANSAS Resource-Based	OTHER STATES				
		NORTH DAKOTA Census-Based	LOUISIANA Single Weight	OKLAHOMA Multiple Weight	NEBRASKA Cost Reimburse	MISSOURI Multiple Methods(a)
303 - Ness City	$138,512	$120,022	$129,569	$143,972	$164,903	$134,041
305 - Salina	$3,582,596	$3,315,506	$3,747,352	$3,765,332	$3,310,050	$3,664,974
306 - Southeast of Saline	$230,843	$321,386	$231,193	$169,829	$189,200	$231,018
307 - Ell-Saline	$153,694	$210,413	$188,003	$165,200	$120,621	$170,849
308 - Hutchinson	$1,828,324	$2,130,714	$2,560,902	$2,343,014	$1,812,454	$2,194,613
309 - Nickerson	$554,828	$505,779	$602,117	$627,636	$716,094	$578,472
310 - Fairfield	$189,182	$175,860	$200,706	$214,367	$272,022	$194,944
311 - Pretty Prairie	$148,643	$139,666	$81,298	$59,552	$108,874	$114,971
312 - Haven	$555,358	$495,980	$470,007	$427,603	$641,870	$512,682
313 - Buhler	$1,066,997	$995,524	$843,472	$817,346	$1,045,086	$955,234
314 - Brewster	$113,983	$60,152	$50,812	$50,065	$53,776	$82,397
315 - Colby	$510,943	$474,414	$551,305	$392,197	$595,313	$531,124
316 - Golden Plains	$159,446	$87,110	$124,488	$123,704	$138,580	$141,967
320 - Wamego	$737,521	$595,842	$718,983	$540,242	$498,091	$728,252
321 - Kaw Valley	$750,583	$492,277	$607,198	$650,922	$659,453	$678,890
322 - Onaga	$136,106	$171,359	$170,219	$120,306	$150,233	$153,163
323 - Westmoreland	$377,738	$335,967	$330,275	$298,924	$304,299	$354,006
324 - Eastern Heights	$96,015	$70,560	$81,298	$93,092	$74,972	$88,657
325 - Phillipsburg	$401,712	$282,473	$276,923	$319,645	$257,441	$339,318
326 - Logan	$124,097	$85,562	$137,191	$155,760	$181,792	$130,644
327 - Ellsworth	$214,569	$275,675	$358,221	$412,175	$270,048	$286,395
328 - Lorraine	$159,722	$196,207	$200,706	$234,969	$201,323	$180,214
329 - Alma	$268,840	$213,554	$282,004	$283,766	$278,436	$275,422
330 - Wabaunsee East	$290,400	$229,026	$238,814	$259,990	$219,964	$264,607
331 - Kingman	$648,905	$506,717	$617,360	$529,573	$837,461	$633,132
332 - Cunningham	$143,526	$106,191	$83,839	$87,453	$110,136	$113,683
333 - Concordia	$643,843	$489,135	$739,308	$717,370	$545,131	$691,575
334 - Southern Cloud	$127,656	$107,598	$121,948	$73,215	$89,995	$124,802
335 - North Jackson	$156,888	$195,270	$124,488	$135,318	$141,478	$140,688
336 - Holton	$517,598	$515,718	$449,682	$441,049	$464,572	$483,640
337 - Mayetta	$398,469	$430,390	$358,221	$444,434	$433,785	$378,345
338 - Valley Halls	$158,609	$200,849	$124,488	$97,147	$108,189	$141,549
339 - Jefferson County	$228,671	$228,510	$243,895	$182,195	$199,605	$236,283
340 - Jefferson West	$403,026	$443,518	$294,707	$261,194	$296,057	$348,867
341 - Oskaloosa	$338,213	$279,004	$282,004	$267,694	$303,151	$310,109
342 - McLouth	$266,554	$260,719	$254,058	$249,631	$286,631	$260,306
343 - Perry	$458,710	$448,675	$462,385	$467,135	$359,017	$460,548
344 - Pleasanton	$163,116	$184,018	$243,895	$175,538	$239,553	$203,506
345 - Seaman	$1,642,513	$1,541,998	$1,473,535	$1,779,690	$1,556,863	$1,558,024
346 - Jayhawk	$281,234	$262,172	$266,761	$182,682	$135,753	$273,997
347 - Kinsely-Offerle	$182,398	$145,855	$142,272	$140,291	$68,821	$162,335
348 - Baldwin City	$587,549	$598,046	$581,792	$572,130	$481,831	$584,671
349 - Stafford	$156,056	$145,198	$251,517	$213,261	$191,330	$203,787
350 - St. John-Hudson	$218,327	$184,674	$292,166	$271,866	$262,975	$255,246
351 - Macksville	$154,537	$132,868	$190,543	$184,208	$146,277	$172,540
352 - Goodland	$447,717	$436,204	$485,250	$532,631	$595,591	$466,484
353 - Wellington	$868,252	$765,701	$838,391	$812,038	$726,375	$853,321
354 - Claflin	$167,707	$137,837	$152,435	$133,961	$107,666	$160,071
355 - Ellinwood	$257,508	$239,762	$198,165	$271,661	$126,908	$227,837
356 - Conway Springs	$205,585	$264,985	$180,381	$213,374	$205,666	$192,983
357 - Belle Plaine	$517,152	$353,033	$442,060	$487,617	$438,824	$479,606
358 - Oxford	$249,164	$184,721	$218,490	$290,160	$215,042	$233,827
359 - Argonia	$153,006	$97,189	$132,110	$139,517	$189,750	$142,558

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360 - Caldwell	$190,698	$137,369	$152,435	$149,961	$155,488	$171,566
361 - Anthony-Harper	$506,897	$414,216	$482,710	$349,061	$441,725	$494,804
362 - Prairie View	$487,741	$466,069	$464,926	$425,766	$702,891	$476,333
363 - Holcomb	$316,543	$389,930	$409,033	$412,499	$374,359	$362,788
364 - Marysville	$452,688	$352,423	$444,601	$424,330	$401,941	$448,644
365 - Garnett	$498,186	$503,997	$492,872	$363,537	$329,862	$495,529
366 - Woodson	$310,153	$229,260	$264,220	$279,097	$266,094	$287,187
367 - Osawatomie	$490,955	$524,626	$525,900	$421,702	$518,900	$508,427
368 - Paola	$1,115,508	$938,092	$967,960	$1,071,238	$1,414,311	$1,041,734
369 - Burrton	$92,355	$119,178	$99,083	$109,117	$87,370	$95,719
371 - Montezuma	$95,890	$111,864	$83,839	$85,010	$41,395	$89,864
372 - Silver Lake	$373,494	$336,389	$304,869	$426,881	$297,136	$339,181
373 - Newton	$1,623,121	$1,603,275	$1,872,406	$2,065,408	$1,714,910	$1,747,763
374 - Sublette	$168,609	$218,899	$162,597	$132,464	$115,139	$165,603
375 - Circle	$639,722	$699,408	$637,685	$534,747	$513,909	$638,703
376 - Sterling	$313,209	$232,683	$223,571	$206,951	$281,075	$268,390
377 - Atchison County	$428,358	$342,015	$259,139	$313,326	$418,115	$343,748
378 - Riley County	$265,591	$300,054	$238,814	$228,832	$115,624	$252,202
379 - Clay Center	$624,665	$638,928	$721,524	$599,623	$650,027	$673,094
380 - Vermillon	$193,166	$250,123	$261,679	$220,778	$174,205	$227,423
381 - Spearville	$165,351	$159,169	$132,110	$144,862	$116,780	$148,731
382 - Pratt	$657,804	$519,844	$624,982	$629,552	$755,382	$641,393
383 - Manhattan	$2,697,502	$2,286,414	$2,814,960	$2,446,594	$2,197,938	$2,756,231
384 - Blue Valley	$130,635	$113,692	$86,380	$92,505	$94,463	$108,508
385 - Andover	$1,376,192	$1,695,260	$1,460,832	$1,221,634	$1,093,608	$1,418,512
386 - Madison-Virgil	$135,429	$111,583	$144,813	$134,350	$141,174	$140,121
387 - Altoona-Midway	$153,186	$104,785	$167,678	$179,010	$178,077	$160,432
388 - Ellis	$185,848	$174,735	$175,300	$192,569	$118,136	$180,574
389 - Eureka	$420,823	$315,057	$299,788	$302,907	$320,129	$360,306
390 - Hamilton	$97,361	$49,931	$73,677	$71,041	$50,009	$85,519
392 - Osborne	$256,753	$179,845	$238,814	$293,095	$259,004	$247,784
393 - Solomon	$139,832	$188,659	$175,300	$135,651	$135,621	$157,566
394 - Rose Hill	$739,082	$810,850	$508,116	$422,392	$538,748	$623,599
395 - LaCrosse	$173,704	$142,198	$149,894	$137,461	$110,111	$161,799
396 - Douglass	$437,382	$384,116	$292,166	$281,011	$269,930	$364,774
397 - Centre	$185,278	$120,256	$121,948	$116,581	$116,233	$153,613
398 - Peabody-Burns	$308,310	$194,332	$208,327	$222,866	$209,087	$258,319
399 - Paradise	$97,620	$69,388	$71,136	$73,294	$51,791	$84,378
400 - Smoky Valley	$473,252	$444,268	$449,682	$369,459	$289,749	$461,467
401 - Chase	$116,003	$69,622	$86,380	$93,576	$112,257	$101,191
402 - Augusta	$885,592	$979,724	$899,364	$671,083	$695,948	$892,478
403 - Otis-Bison	$137,576	$101,972	$119,407	$117,159	$135,884	$128,491
404 - Riverton	$344,213	$380,506	$228,652	$250,577	$251,268	$286,433
405 - Lyons	$545,215	$381,678	$457,304	$409,525	$487,371	$501,259
406 - Wathena	$180,197	$175,110	$154,975	$133,553	$121,586	$167,586
407 - Russell	$504,716	$465,084	$490,331	$470,531	$319,997	$497,524
408 - Marion	$454,522	$299,023	$398,871	$435,607	$427,262	$426,696
409 - Atchison	$957,422	$718,302	$1,039,096	$1,140,347	$859,932	$998,259
410 - Durham-Hills	$467,814	$311,635	$462,385	$444,731	$417,454	$465,100
411 - Goessel	$205,054	$131,977	$162,597	$141,001	$177,709	$183,825
412 - Hoxie	$238,315	$144,870	$193,084	$136,646	$145,123	$215,699
413 - Chanute	$1,115,796	$835,323	$1,082,286	$1,136,691	$999,281	$1,099,041
415 - Hiawatha	$690,612	$414,591	$658,010	$463,375	$445,662	$674,311

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DISTRICT	KANSAS Resource-Based	OTHER STATES				
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416 - Louisburg	$714,335	$659,744	$541,143	$406,351	$521,599	$627,739
417 - Morris County	$528,135	$399,307	$403,952	$402,537	$423,080	$466,043
418 - McPherson	$1,226,601	$1,119,953	$1,267,748	$1,428,082	$1,327,709	$1,247,175
419 - Canton-Galva	$218,245	$183,408	$190,543	$210,287	$247,877	$204,394
420 - Osage City	$434,930	$333,623	$409,033	$476,787	$358,021	$421,982
421 - Lyndon	$262,534	$202,771	$223,571	$179,359	$154,127	$243,052
422 - Greensburg	$159,094	$138,634	$172,759	$187,157	$162,126	$165,926
423 - Moundridge	$213,598	$194,098	$208,327	$209,392	$141,748	$210,963
424 - Mullinville	$58,094	$61,370	$27,946	$13,204	$27,345	$43,020
425 - Highland	$161,250	$116,974	$124,488	$124,325	$84,638	$142,869
426 - Pike Valley	$150,894	$121,053	$175,300	$125,383	$105,126	$163,097
427 - Belleville	$273,644	$211,445	$342,978	$327,397	$351,030	$308,311
428 - Great Bend	$1,101,199	$1,412,975	$1,265,208	$1,471,227	$953,707	$1,183,203
429 - Troy	$183,010	$173,469	$195,624	$144,825	$184,129	$189,317
430 - Brown County	$498,459	$305,727	$490,331	$460,622	$520,553	$494,395
431 - Hoisington	$318,367	$285,942	$284,545	$291,229	$408,822	$301,456
432 - Victoria	$141,392	$124,147	$71,136	$77,891	$50,832	$106,264
433 - Midway	$146,606	$94,705	$101,623	$95,339	$124,308	$124,115
434 - Santa Fe	$722,489	$586,278	$741,849	$724,965	$583,417	$732,169
435 - Abilene	$484,589	$660,448	$663,091	$558,198	$507,118	$573,840
436 - Caney	$346,069	$382,522	$213,409	$225,434	$225,093	$279,739
437 - Auburn Washburn	$2,397,728	$2,329,687	$2,654,904	$2,836,029	$2,388,562	$2,526,316
438 - Skyline	$200,026	$195,879	$175,300	$144,902	$110,170	$187,663
439 - Sedgwick	$184,078	$243,560	$170,219	$190,064	$197,792	$177,148
440 - Halstead	$315,110	$318,058	$419,195	$344,005	$298,492	$367,153
441 - Sabetha	$357,535	$429,171	$376,005	$351,836	$293,575	$366,770
442 - Nemaha Valley	$215,810	$232,026	$269,301	$269,102	$193,820	$242,556
443 - Dodge City	$2,656,429	$2,619,287	$2,690,472	$2,803,060	$2,448,729	$2,673,450
444 - Little River	$185,605	$131,602	$116,867	$61,904	$97,853	$151,236
445 - Coffeyville	$907,235	$864,297	$833,309	$1,044,269	$1,066,571	$870,272
446 - Independence	$803,796	$899,131	$856,175	$865,631	$907,261	$829,985
447 - Cherryvale	$269,534	$276,425	$228,652	$189,690	$202,537	$249,093
448 - Inman	$225,582	$205,584	$137,191	$102,849	$96,399	$181,386
449 - Easton	$287,360	$321,949	$332,816	$274,989	$203,788	$310,088
450 - Shawnee Heights	$1,373,162	$1,563,189	$1,552,293	$1,656,687	$1,303,255	$1,462,728
451 - B & B	$80,966	$105,957	$63,514	$34,598	$26,815	$72,240
452 - Stanton County	$192,493	$213,320	$142,272	$111,197	$84,939	$167,382
453 - Leavenworth	$1,933,586	$1,799,904	$2,372,899	$2,356,812	$2,338,476	$2,153,243
454 - Burlingame	$204,141	$152,137	$213,409	$202,146	$187,299	$208,775
455 - Hillcrest	$72,033	$54,619	$101,623	$83,403	$130,701	$86,828
456 - Marais Des Cygnes	$155,713	$120,959	$205,787	$188,051	$271,779	$180,750
457 - Garden City	$2,979,878	$3,184,655	$2,517,712	$2,345,272	$2,471,493	$2,748,795
458 - Basehor-Linwood	$556,207	$955,298	$736,767	$571,873	$560,229	$646,487
459 - Bucklin	$141,867	$117,209	$129,569	$143,808	$198,276	$135,718
460 - Hesston	$362,418	$358,659	$289,626	$205,875	$203,739	$326,022
461 - Neodesha	$366,363	$336,670	$254,058	$238,181	$240,709	$310,210
462 - Central	$162,341	$160,388	$132,110	$138,517	$109,751	$147,226
463 - Udall	$174,683	$166,389	$157,516	$135,898	$133,887	$166,099
464 - Tonganoxie	$510,718	$733,351	$698,659	$552,237	$469,912	$604,688
465 - Winfield	$1,280,692	$1,130,736	$1,427,805	$1,299,797	$1,015,691	$1,354,248
466 - Scott County	$335,436	$405,026	$426,817	$342,835	$386,915	$381,127
467 - Leoti	$178,234	$219,180	$205,787	$159,409	$143,474	$192,010
468 - Healy	$87,528	$54,854	$76,217	$102,654	$51,601	$81,872

DISTRICT	KANSAS Resource-Based	OTHER STATES				
		NORTH DAKOTA Census-Based	LOUISIANA Single Weight	OKLAHOMA Multiple Weight	NEBRASKA Cost Reimburse	MISSOURI Multiple Methods(a)
469 - Lansing	$561,588	$977,755	$876,499	$689,105	$630,848	$719,043
470 - Arkansas City	$1,360,122	$1,285,264	$1,699,646	$1,571,670	$1,272,746	$1,529,884
471 - Dexter	$98,101	$104,691	$94,001	$72,197	$66,469	$96,051
473 - Chapman	$344,155	$446,518	$429,358	$433,831	$309,922	$386,756
474 - Haviland	$89,609	$77,076	$83,839	$61,889	$55,686	$86,724
475 - Junction City	$3,305,318	$2,820,839	$2,621,876	$2,726,695	$2,657,263	$2,963,597
476 - Copeland	$57,391	$51,806	$58,433	$48,266	$30,864	$57,912
477 - Ingalls	$132,993	$112,755	$63,514	$39,117	$49,128	$98,253
479 - Crest	$145,999	$109,942	$132,110	$119,230	$113,775	$139,055
480 - Liberal	$1,106,775	$1,932,022	$1,194,071	$1,294,973	$903,320	$1,150,423
481 - Rural Vista	$144,051	$199,864	$175,300	$148,119	$137,900	$159,675
482 - Dighton	$130,843	$111,020	$116,867	$154,369	$148,500	$123,855
483 - Kismet-Plains	$353,851	$302,633	$287,085	$249,897	$257,489	$320,468
484 - Fredonia	$363,076	$347,313	$348,059	$301,567	$373,531	$355,568
486 - Elwood	$156,286	$134,321	$167,678	$192,821	$204,517	$161,982
487 - Herington	$172,981	$236,011	$226,111	$213,802	$258,311	$199,546
488 - Axtell	$122,196	$139,760	$167,678	$152,449	$86,783	$144,937
489 - Hays	$1,667,642	$1,344,478	$1,737,755	$1,871,671	$1,771,179	$1,702,698
490 - El Dorado	$985,782	$977,052	$1,061,961	$1,095,032	$1,190,818	$1,023,872
491 - Eudora	$500,809	$573,479	$480,169	$463,730	$424,971	$490,489
492 - Flinthills	$175,621	$145,667	$91,461	$126,227	$104,148	$133,541
493 - Columbus	$544,543	$560,258	$558,927	$698,488	$699,207	$551,735
494 - Syracuse	$183,937	$216,367	$215,949	$188,408	$173,899	$199,943
495 - Ft. Larned	$545,820	$430,625	$609,739	$713,936	$659,930	$577,780
496 - Pawnee Heights	$116,927	$82,562	$55,893	$49,187	$49,452	$86,410
497 - Lawrence	$5,360,727	$4,528,570	$5,386,024	$5,666,008	$4,833,247	$5,373,376
498 - Valley Heights	$250,238	$174,875	$200,706	$167,328	$192,357	$225,472
499 - Galena	$316,879	$351,392	$317,572	$356,718	$395,785	$317,225
500 - Kansas City	$6,719,386	$8,830,973	$7,296,539	$9,172,326	$9,065,554	$7,007,962
501 - Topeka	$6,733,841	$6,028,982	$7,217,781	$9,771,978	$7,637,929	$6,975,811
502 - Lewis	$76,350	$63,762	$58,433	$39,240	$34,526	$67,392
503 - Parsons	$716,135	$686,562	$741,849	$701,471	$892,848	$728,992
504 - Oswego	$199,947	$227,385	$210,868	$209,826	$287,942	$205,408
505 - Chetopa	$179,447	$134,649	$144,813	$129,710	$178,014	$162,130
506 - Labette County	$722,341	$763,357	$594,495	$632,803	$537,999	$658,418
507 - Satanta	$160,054	$178,157	$144,813	$139,215	$146,329	$152,433
508 - Baxter Springs	$353,831	$379,850	$243,895	$285,610	$372,263	$298,863
509 - South Haven	$151,183	$105,019	$101,623	$101,809	$111,173	$126,403
511 - Attica	$73,282	$60,011	$50,812	$50,903	$43,298	$62,047
512 - Shawnee Mission	$11,184,707	$13,018,091	$12,748,618	$12,136,195	$12,657,712	$11,966,662
Direct Funding to Interlocals	*$3,572,574*	*$0*	*$0*	*$0*	*$0*	*$1,786,287*
STATEWIDE TOTAL	**$204,734,980**	**$204,734,980**	**$204,734,980**	**$204,734,980**	**$204,734,980**	**$204,734,980**

(a) Missouri distributed half of its funding based on teachers (like Kansas) and half based on total enrollment (census-based).
(b) Includes $34,508 under the Kansas system and $17,254 under the Missouri system for USD 301 (Nes Tre Lago).

Source: LPA analysis of Department of Education data.

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APPENDIX 13
Comparison of Transportation Costs
LPA ESTIMATES vs. CURRENT FUNDING FORMULA
2004-05 and 2005-06 School Years

DISTRICT	2004-05						2005-06					
	Students Trans >2.5 mi	LPA Estimate		Current Funding Formula		Difference	Students Trans >2.5 mi	LPA Estimate		Current Funding Formula		Difference
		Cost per Student	Total Cost	Cost per Student	Total Cost			Cost per Student	Total Cost	Cost per Student	Total Cost	
101 - Erie-St. Paul	446.0	$683	$304,769	$791	$352,692	($47,922)	340.0	$706	$239,954	$831	$282,665	($42,711)
102 - Cimarron-Ensign	165.0	$875	$144,337	$1,016	$167,654	($23,317)	170.0	$903	$153,588	$1,042	$177,091	($23,504)
103 - Cheylin	78.0	$1,085	$84,598	$1,273	$99,279	($14,681)	73.0	$1,120	$81,771	$1,312	$95,783	($14,011)
104 - White Rock	53.0	$1,015	$53,818	$1,246	$66,057	($12,239)	44.0	$1,049	$46,144	$1,335	$58,747	($12,602)
105 - Rawlins County	132.0	$969	$127,906	$1,141	$150,657	($22,751)	124.0	$1,001	$124,094	$1,195	$148,144	($24,050)
106 - Western Plains	96.0	$1,243	$119,310	$1,223	$117,435	$1,875	93.0	$1,284	$119,371	$1,227	$114,088	$5,284
200 - Greeley County	95.0	$1,044	$99,143	$1,248	$118,594	($19,452)	100.0	$1,078	$107,783	$1,264	$126,433	($18,650)
202 - Turner	886.0	$316	$280,223	$414	$366,985	($86,762)	886.0	$417	$289,412	$417	$369,508	($80,096)
203 - Piper	840.0	$342	$287,693	$414	$347,670	($59,977)	840.0	$354	$297,126	$417	$350,351	($53,225)
204 - Bonner Springs	700.0	$371	$259,486	$421	$294,747	($35,261)	720.0	$383	$275,651	$432	$311,187	($35,535)
205 - Leon	435.0	$651	$283,097	$752	$327,196	($44,099)	440.0	$672	$295,741	$776	$341,411	($45,671)
206 - Remington-Whitewater	395.0	$617	$243,584	$718	$283,544	($39,960)	410.0	$637	$261,124	$734	$300,970	($39,846)
207 - Ft. Leavenworth	0.0	$0	---	$0	$0	---	0.0	$0	---	$0	$0	---
208 - WaKeeney	106.0	$978	$103,673	$1,170	$124,002	($20,329)	114.0	$1,010	$115,153	$1,210	$137,927	($22,773)
209 - Moscow	72.0	$888	$63,905	$1,009	$72,624	($8,720)	72.0	$917	$66,000	$1,041	$74,923	($8,923)
210 - Hugoton	178.0	$881	$156,887	$1,016	$180,788	($23,901)	177.0	$910	$161,121	$1,049	$185,605	($24,484)
211 - Norton	92.0	$898	$82,615	$1,046	$96,189	($13,574)	90.0	$927	$83,469	$1,083	$97,485	($14,016)
212 - Northern Valley	92.0	$859	$79,024	$991	$91,167	($12,142)	92.0	$887	$81,616	$1,023	$94,080	($12,464)
213 - West Solomon	35.0	$1,012	$35,428	$1,247	$43,652	($8,224)	42.0	$1,045	$43,908	$1,247	$52,361	($8,454)
214 - Ulysses	270.0	$765	$206,667	$909	$245,301	($38,633)	280.0	$791	$221,349	$930	$260,528	($39,179)
215 - Lakin	121.0	$971	$117,534	$1,130	$136,750	($19,217)	110.0	$1,003	$110,352	$1,196	$131,541	($21,189)
216 - Deerfield	40.0	$945	$37,820	$1,130	$45,197	($7,377)	80.0	$977	$78,120	$1,011	$80,883	($2,763)
217 - Rolla	65.0	$880	$57,230	$1,058	$68,761	($11,531)	71.0	$909	$64,563	$1,073	$76,200	($11,637)
218 - Elkhart	30.0	$1,209	$36,260	$1,365	$40,948	($4,687)	30.0	$1,248	$37,449	$1,405	$42,144	($4,695)
219 - Minneola	66.0	$977	$64,469	$1,083	$71,466	($6,997)	65.0	$1,009	$65,574	$1,133	$73,646	($8,072)
220 - Ashland	67.0	$1,085	$72,665	$1,297	$86,918	($14,252)	70.0	$1,120	$78,408	$1,314	$91,951	($13,543)
221 - North Central	84.5	$832	$70,302	$983	$83,055	($12,752)	80.0	$859	$68,741	$1,027	$82,160	($13,419)
222 - Washington	98.0	$746	$73,098	$875	$85,759	($12,661)	98.0	$770	$75,495	$904	$88,546	($13,051)
223 - Barnes	192.4	$792	$152,391	$914	$175,767	($23,375)	180.0	$818	$147,245	$955	$171,983	($24,738)
224 - Clifton-Clyde	192.0	$718	$137,932	$839	$161,087	($23,155)	200.0	$742	$148,391	$860	$171,983	($23,592)
225 - Fowler	34.0	$1,029	$34,975	$1,250	$42,493	($7,518)	38.0	$1,062	$40,372	$1,243	$47,253	($6,881)
226 - Meade	109.0	$931	$101,426	$1,063	$115,890	($14,464)	110.0	$961	$105,713	$1,099	$120,899	($15,186)
227 - Jetmore	107.0	$966	$103,348	$1,130	$120,912	($17,564)	107.0	$998	$106,737	$1,166	$124,730	($17,993)
228 - Hanston	32.0	$1,014	$32,455	$1,231	$39,403	($6,948)	45.0	$1,047	$47,136	$1,183	$53,213	($6,077)
229 - Blue Valley	4,194.0	$309	$1,295,030	$414	$1,736,805	($441,775)	4,250.0	$319	$1,355,353	$417	$1,773,041	($417,687)
230 - Spring Hill	643.0	$431	$276,943	$491	$315,607	($38,664)	685.0	$445	$304,707	$500	$342,263	($37,556)
231 - Gardner-Edgerton	1,200.0	$409	$491,157	$465	$558,204	($67,046)	1,200.0	$423	$507,262	$480	$576,398	($69,136)
232 - DeSoto	1,350.0	$405	$546,572	$450	$608,036	($61,465)	1,350.0	$418	$564,494	$465	$627,482	($62,988)
233 - Olathe	3,298.0	$317	$1,046,450	$414	$1,365,571	($319,121)	3,722.0	$328	$1,219,709	$417	$1,552,954	($333,245)
234 - Ft. Scott	614.0	$585	$359,226	$676	$415,273	($56,047)	614.0	$604	$371,005	$698	$428,680	($57,675)
235 - Uniontown	316.0	$671	$212,148	$786	$248,391	($36,243)	316.0	$693	$219,104	$811	$256,271	($37,168)
237 - Smith Center	147.5	$925	$136,374	$1,063	$156,838	($20,464)	155.0	$955	$148,007	$1,090	$169,003	($20,996)
238 - West Smith Co.	47.0	$879	$41,324	$1,118	$52,537	($11,213)	90.0	$908	$81,725	$998	$89,823	($8,098)

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DISTRICT	2004-05						2005-06					
	Students Trans >2.5 mi	LPA Estimate Cost per Student	LPA Estimate Total Cost	Current Funding Formula Cost per Student	Current Funding Formula Total Cost	Difference	Students Trans >2.5 mi	LPA Estimate Cost per Student	LPA Estimate Total Cost	Current Funding Formula Cost per Student	Current Funding Formula Total Cost	Difference
239 - North Ottawa Co.	186.0	$807	$150,099	$943	$175,380	($25,281)	195.0	$833	$162,522	$958	$186,882	($24,361)
240 - Twin Valley	214.0	$715	$153,092	$830	$177,698	($24,606)	214.0	$739	$158,112	$857	$183,477	($25,365)
241 - Wallace	79.0	$1,028	$81,192	$1,247	$98,507	($17,314)	69.0	$1,061	$73,240	$1,339	$92,377	($19,137)
242 - Weskan	60.0	$929	$55,762	$1,062	$63,740	($7,977)	62.0	$960	$59,510	$1,092	$67,686	($8,176)
243 - Lebo-Waverly	138.0	$755	$104,150	$896	$123,616	($19,466)	140.0	$779	$109,124	$924	$129,413	($20,289)
244 - Burlington	280.0	$599	$167,724	$687	$192,377	($24,653)	275.0	$619	$170,130	$712	$195,822	($25,692)
245 - LeRoy-Gridley	130.0	$737	$95,835	$871	$113,186	($17,351)	130.0	$761	$98,978	$901	$117,068	($18,090)
246 - Northeast	273.0	$571	$155,969	$644	$175,767	($19,797)	273.0	$590	$161,083	$664	$181,348	($20,265)
247 - Cherokee	344.0	$663	$228,135	$766	$263,457	($35,321)	350.0	$685	$239,725	$788	$275,854	($36,128)
248 - Girard	361.5	$641	$231,763	$737	$266,547	($34,784)	363.0	$662	$240,356	$760	$275,854	($35,497)
249 - Frontenac	48.5	$594	$28,811	$669	$32,449	($3,638)	50.0	$614	$30,676	$681	$34,056	($3,380)
250 - Pittsburg	655.0	$393	$257,403	$439	$287,407	($30,004)	555.0	$406	$225,257	$469	$260,528	($35,272)
251 - North Lyon Co.	352.0	$707	$248,826	$826	$290,884	($42,058)	350.0	$730	$255,525	$853	$298,416	($42,891)
252 - Southern Lyon Co.	299.0	$669	$199,939	$788	$235,643	($35,704)	325.0	$691	$224,451	$799	$259,677	($35,226)
253 - Emporia	1,632.6	$404	$660,206	$461	$752,899	($92,692)	1,650.0	$418	$689,122	$475	$783,714	($94,592)
254 - Barber Co.	199.0	$896	$178,267	$1,039	$206,671	($28,403)	199.0	$925	$184,113	$1,072	$213,276	($29,163)
255 - South Barber Co.	86.0	$934	$80,329	$1,118	$96,189	($15,860)	85.0	$965	$81,998	$1,152	$97,911	($15,913)
256 - Marmaton Valley	171.0	$732	$125,143	$838	$143,317	($18,174)	171.0	$756	$129,247	$864	$147,718	($18,471)
257 - Iola	389.0	$547	$212,848	$634	$246,459	($33,612)	395.0	$565	$223,218	$652	$257,549	($34,331)
258 - Humboldt	101.0	$706	$71,333	$830	$83,827	($12,494)	101.0	$729	$73,672	$856	$86,417	($12,745)
259 - Wichita	14,054.0	$265	$3,730,020	$414	$5,819,996	($2,089,976)	14,054.0	$274	$3,852,328	$417	$5,863,166	($2,010,839)
260 - Derby	1,848.5	$319	$590,554	$414	$765,647	($175,093)	1,866.0	$330	$615,692	$417	$778,605	($162,913)
261 - Haysville	2,115.0	$297	$628,151	$414	$875,742	($247,591)	1,750.0	$307	$536,789	$417	$730,076	($193,286)
262 - Valley Center	1,212.0	$396	$480,139	$443	$536,957	($56,818)	1,212.0	$409	$495,882	$457	$554,261	($58,379)
263 - Mulvane	622.0	$439	$273,248	$511	$317,539	($44,290)	630.0	$454	$285,838	$526	$331,195	($45,357)
264 - Clearwater	611.0	$500	$305,769	$571	$348,829	($43,060)	600.0	$517	$310,110	$592	$355,034	($44,924)
265 - Goddard	3,288.0	$305	$1,002,345	$414	$1,361,708	($359,363)	3,490.0	$315	$1,098,810	$417	$1,455,894	($357,084)
266 - Maize	4,933.5	$256	$1,260,829	$414	$2,043,141	($782,312)	5,100.0	$264	$1,346,118	$417	$2,127,649	($781,530)
267 - Renwick	891.1	$503	$448,191	$578	$515,324	($67,133)	900.0	$519	$467,510	$596	$535,956	($68,446)
268 - Cheney	204.2	$611	$124,819	$711	$145,249	($20,430)	209.0	$631	$131,942	$731	$152,826	($20,884)
269 - Palco	84.5	$839	$70,911	$997	$84,213	($13,302)	110.0	$867	$95,337	$971	$106,851	($11,513)
270 - Plainville	50.0	$976	$48,823	$1,143	$57,172	($8,350)	50.0	$1,008	$50,423	$1,183	$59,172	($8,749)
271 - Stockton	87.0	$925	$80,473	$1,119	$97,348	($16,875)	87.0	$955	$83,111	$1,155	$100,465	($17,354)
272 - Waconda	168.0	$795	$133,492	$957	$160,701	($27,209)	180.0	$821	$147,717	$972	$174,963	($27,245)
273 - Beloit	150.0	$838	$125,755	$989	$148,339	($22,585)	161.0	$866	$139,403	$1,010	$162,617	($23,215)
274 - Oakley	82.7	$1,043	$86,216	$1,224	$101,211	($14,995)	85.0	$1,077	$91,519	$1,267	$107,702	($16,183)
275 - Triplains	31.3	$1,257	$39,341	$1,506	$47,129	($7,788)	32.0	$1,298	$41,539	$1,556	$49,807	($8,268)
278 - Mankato	39.0	$965	$37,620	$1,139	$44,425	($6,805)	33.0	$996	$32,876	$1,226	$40,442	($7,566)
279 - Jewell	107.0	$815	$87,177	$935	$100,052	($12,875)	110.5	$841	$92,980	$955	$105,574	($12,593)
281 - Hill City	118.0	$986	$116,342	$1,172	$138,295	($21,953)	118.0	$1,018	$120,157	$1,209	$142,610	($22,452)
282 - West Elk	241.0	$793	$191,109	$938	$225,986	($34,877)	250.0	$819	$204,746	$964	$240,946	($36,200)
283 - Elk Valley	55.0	$802	$44,130	$997	$54,855	($10,725)	55.0	$829	$45,577	$1,029	$56,618	($11,041)
284 - Chase County	216.5	$885	$191,683	$1,038	$224,827	($33,144)	210.0	$914	$192,025	$1,080	$226,898	($34,873)
285 - Cedar Vale	46.0	$982	$45,163	$1,142	$52,537	($7,373)	45.0	$1,014	$45,630	$1,192	$53,638	($8,008)
286 - Chautauqua	172.0	$798	$137,238	$937	$161,087	($23,850)	180.0	$824	$148,330	$960	$172,834	($24,504)
287 - West Franklin	485.5	$574	$278,835	$670	$325,265	($46,430)	530.0	$593	$314,373	$679	$359,717	($45,343)
288 - Central Heights	500.0	$522	$260,864	$602	$300,928	($40,063)	500.0	$539	$269,418	$622	$310,761	($41,343)

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DISTRICT	2004-05						2005-06					
	Students Trans >2.5 mi	LPA Estimate Cost per Student	LPA Estimate Total Cost	Current Funding Formula Cost per Student	Current Funding Formula Total Cost	Difference	Students Trans >2.5 mi	LPA Estimate Cost per Student	LPA Estimate Total Cost	Current Funding Formula Cost per Student	Current Funding Formula Total Cost	Difference
289 - Wellsville	353.0	$551	$194,616	$636	$224,440	($29,824)	363.0	$569	$206,692	$653	$237,115	($30,423)
290 - Ottawa	427.0	$513	$218,868	$596	$254,572	($35,704)	460.0	$529	$243,514	$605	$278,408	($34,894)
291 - Grinnell	54.0	$952	$51,404	$1,116	$60,263	($8,859)	50.0	$983	$49,157	$1,166	$58,321	($9,164)
292 - Grainfield	91.0	$911	$82,884	$1,104	$100,438	($17,554)	85.0	$941	$79,958	$1,167	$99,188	($19,230)
293 - Quinter	105.0	$860	$90,266	$1,023	$107,391	($17,126)	114.0	$888	$101,216	$1,072	$122,176	($20,960)
294 - Oberlin	134.0	$965	$129,252	$1,130	$151,430	($22,177)	120.0	$996	$119,544	$1,196	$143,461	($23,917)
295 - Prairie Heights	18.0	$1,070	$19,262	$1,395	$25,110	($5,848)	20.0	$1,105	$22,104	$1,405	$28,096	($5,992)
297 - St. Francis	109.0	$966	$105,338	$1,155	$125,934	($20,595)	150.0	$998	$149,714	$1,118	$167,726	($18,012)
298 - Lincoln	135.0	$865	$116,775	$1,024	$138,295	($21,520)	135.0	$893	$120,604	$1,056	$142,610	($22,005)
299 - Sylvan Grove	81.0	$954	$77,237	$1,064	$86,145	($8,908)	65.0	$985	$64,013	$1,153	$74,923	($10,910)
300 - Commanche County	211.5	$929	$196,469	$1,074	$227,144	($30,676)	211.5	$959	$202,911	$1,109	$234,561	($31,650)
303 - Ness City	35.1	$1,158	$40,650	$1,365	$47,901	($7,251)	31.0	$1,196	$37,079	$1,497	$46,401	($9,322)
305 - Salina	518.0	$468	$242,366	$545	$282,385	($40,019)	600.0	$483	$289,938	$546	$327,363	($37,425)
306 - Southeast of Saline	536.0	$563	$301,599	$650	$348,443	($46,844)	536.0	$581	$311,488	$671	$359,717	($48,228)
307 - Ell-Saline	272.0	$651	$177,192	$757	$205,898	($28,705)	277.0	$673	$186,367	$779	$215,830	($29,463)
308 - Hutchinson	60.5	$479	$28,993	$575	$34,767	($5,774)	60.5	$495	$29,944	$591	$35,759	($5,815)
309 - Nickerson	507.5	$555	$281,484	$636	$322,947	($41,462)	510.0	$573	$292,146	$657	$335,026	($42,879)
310 - Fairfield	300.5	$736	$221,125	$855	$256,890	($35,765)	295.0	$760	$224,195	$886	$261,380	($37,184)
311 - Pretty Prairie	158.0	$721	$113,906	$839	$132,501	($18,595)	160.0	$745	$119,130	$862	$137,927	($18,797)
312 - Haven	471.0	$610	$287,321	$707	$332,991	($45,669)	470.0	$630	$296,112	$730	$343,114	($47,002)
313 - Buhler	1,130.0	$443	$500,110	$502	$566,702	($66,592)	1,150.0	$457	$525,651	$516	$593,000	($67,349)
314 - Brewster	39.5	$996	$39,335	$1,271	$50,219	($10,884)	43.0	$1,028	$44,224	$1,287	$55,341	($11,117)
315 - Colby	268.4	$771	$207,057	$888	$238,347	($31,290)	251.0	$797	$199,983	$931	$233,709	($33,726)
316 - Golden Plains	91.0	$836	$76,113	$972	$88,463	($12,350)	80.0	$864	$69,107	$1,038	$83,012	($13,905)
320 - Wamego	345.0	$601	$207,482	$696	$240,279	($32,796)	345.0	$621	$214,286	$719	$248,183	($33,897)
321 - Kaw Valley	343.0	$667	$228,836	$774	$265,388	($36,552)	350.0	$689	$241,163	$794	$277,982	($36,820)
322 - Onaga	212.0	$707	$149,979	$822	$174,221	($24,243)	212.0	$731	$154,896	$849	$180,071	($25,175)
323 - Westmoreland	470.5	$594	$279,483	$678	$319,084	($39,601)	500.5	$613	$307,052	$691	$345,668	($38,616)
324 - Eastern Heights	92.0	$852	$78,346	$991	$91,167	($12,821)	90.0	$880	$79,156	$1,026	$92,377	($13,221)
325 - Phillipsburg	123.0	$815	$100,300	$989	$121,685	($21,384)	115.0	$842	$96,851	$1,036	$119,196	($22,345)
326 - Logan	60.0	$949	$56,934	$1,140	$68,375	($11,441)	0.0	$0	---	$0	$0	---
327 - Ellsworth	256.0	$752	$192,508	$881	$225,599	($33,091)	263.0	$777	$204,257	$903	$237,541	($33,284)
328 - Lorraine	181.0	$790	$143,035	$948	$171,517	($28,482)	185.0	$816	$150,990	$973	$180,071	($29,082)
329 - Alma	284.0	$759	$215,430	$847	$240,665	($25,235)	280.0	$783	$219,361	$877	$245,629	($26,268)
330 - Wabaunsee East	463.0	$677	$313,328	$753	$348,443	($35,115)	466.0	$699	$325,699	$776	$361,419	($35,721)
331 - Kingman	366.9	$733	$269,112	$867	$317,925	($48,813)	365.9	$758	$277,178	$895	$327,363	($50,185)
332 - Cunningham	124.0	$811	$100,584	$972	$120,526	($19,942)	150.0	$838	$125,664	$965	$144,738	($19,074)
333 - Concordia	220.0	$730	$160,647	$866	$190,446	($29,798)	221.0	$754	$166,669	$892	$197,099	($30,430)
334 - Southern Cloud	36.0	$1,002	$36,073	$1,223	$44,038	($7,966)	27.0	$1,035	$27,942	$1,340	$36,185	($8,243)
335 - North Jackson	363.0	$615	$223,149	$704	$255,731	($32,582)	370.0	$635	$234,910	$724	$267,765	($32,855)
336 - Holton	395.0	$570	$225,186	$653	$258,048	($32,862)	395.0	$589	$232,570	$675	$266,488	($33,918)
337 - Mayetta	655.0	$518	$339,394	$590	$386,300	($46,906)	645.0	$535	$345,172	$611	$393,773	($48,601)
338 - Valley Halls	186.0	$615	$114,414	$712	$132,501	($18,087)	193.0	$635	$122,613	$728	$140,481	($17,868)
339 - Jefferson County	273.0	$565	$154,319	$654	$178,471	($24,151)	283.0	$584	$165,217	$669	$189,437	($24,219)
340 - Jefferson West	601.0	$432	$259,757	$493	$296,292	($36,535)	610.0	$446	$272,292	$508	$309,910	($37,617)
341 - Oskaloosa	344.0	$523	$179,928	$601	$206,671	($26,743)	344.0	$540	$185,828	$620	$213,276	($27,448)
342 - McLouth	315.1	$529	$166,622	$603	$190,060	($23,438)	324.0	$546	$176,946	$618	$200,079	($23,133)

DISTRICT	2004-05						2005-06					
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343 - Perry	682.0	$498	$339,911	$572	$390,163	($50,252)	675.0	$515	$347,453	$592	$399,307	($51,853)
344 - Pleasanton	87.0	$685	$59,598	$799	$69,534	($9,936)	87.0	$707	$61,552	$827	$71,943	($10,392)
345 - Seaman	1,435.0	$383	$549,430	$428	$614,217	($64,787)	1,440.0	$395	$569,423	$441	$635,570	($66,148)
346 - Jayhawk	314.0	$666	$209,160	$782	$245,687	($36,527)	314.0	$688	$216,019	$808	$253,717	($37,699)
347 - Kinsely-Offerle	170.0	$796	$135,370	$916	$155,679	($20,309)	170.0	$822	$139,809	$947	$160,915	($21,105)
348 - Baldwin City	561.3	$515	$289,218	$584	$327,969	($38,751)	561.3	$532	$298,701	$603	$338,432	($39,730)
349 - Stafford	60.5	$881	$53,278	$1,066	$64,512	($11,234)	69.0	$910	$62,756	$1,067	$73,646	($10,890)
350 - St. John-Hudson	133.0	$796	$105,892	$947	$125,934	($20,042)	155.0	$822	$127,454	$948	$146,867	($19,412)
351 - Macksville	117.0	$858	$100,426	$1,004	$117,435	($17,009)	120.0	$886	$106,379	$1,036	$124,304	($17,926)
352 - Goodland	200.0	$904	$180,709	$1,093	$218,646	($37,937)	230.0	$933	$214,629	$1,099	$252,866	($38,236)
353 - Wellington	197.0	$695	$136,872	$816	$160,701	($23,829)	210.0	$718	$150,688	$829	$174,111	($23,423)
354 - Claflin	116.0	$723	$83,854	$846	$98,120	($14,266)	115.0	$747	$85,857	$877	$100,891	($15,034)
355 - Ellinwood	112.0	$748	$83,721	$845	$94,644	($10,923)	115.0	$772	$88,782	$866	$99,614	($10,832)
356 - Conway Springs	219.7	$643	$141,356	$735	$161,473	($20,118)	260.0	$665	$172,770	$732	$190,288	($17,518)
357 - Belle Plaine	287.5	$516	$148,308	$606	$174,221	($25,914)	290.0	$533	$154,503	$624	$180,923	($26,420)
358 - Oxford	143.0	$690	$98,625	$781	$111,641	($13,016)	148.0	$712	$105,420	$800	$118,345	($12,924)
359 - Argonia	87.0	$760	$66,159	$915	$79,578	($13,419)	100.0	$785	$78,539	$920	$91,951	($13,413)
360 - Caldwell	48.0	$897	$43,071	$1,062	$50,992	($7,921)	48.0	$927	$44,483	$1,100	$52,787	($8,304)
361 - Anthony-Harper	376.0	$737	$277,153	$872	$327,969	($50,816)	370.0	$761	$281,673	$904	$334,600	($52,927)
362 - Prairie View	746.0	$572	$426,638	$658	$490,601	($63,963)	746.0	$591	$440,628	$679	$506,583	($65,955)
363 - Holcomb	140.0	$755	$105,739	$877	$122,843	($17,105)	140.0	$780	$109,206	$906	$126,859	($17,653)
364 - Marysville	286.6	$690	$197,659	$811	$232,553	($34,893)	286.6	$712	$204,140	$838	$240,095	($35,954)
365 - Garnett	457.0	$670	$306,289	$779	$356,169	($49,879)	470.0	$692	$325,331	$800	$375,893	($50,562)
366 - Woodson	184.0	$799	$146,987	$943	$173,449	($26,461)	184.0	$825	$151,807	$972	$178,794	($26,987)
367 - Osawatomie	305.0	$542	$165,320	$624	$190,446	($25,126)	310.0	$560	$173,540	$643	$199,228	($25,688)
368 - Paola	860.9	$498	$429,145	$576	$496,009	($66,864)	871.0	$515	$448,417	$593	$516,800	($68,383)
369 - Burrton	57.0	$741	$42,240	$881	$50,219	($7,979)	65.0	$765	$49,748	$884	$57,470	($7,722)
371 - Montezuma	76.0	$807	$61,348	$971	$73,783	($12,435)	75.0	$834	$62,526	$1,010	$75,775	($13,248)
372 - Silver Lake	261.5	$543	$142,120	$634	$165,723	($23,602)	280.0	$561	$157,165	$645	$180,497	($23,332)
373 - Newton	263.0	$601	$158,088	$682	$179,243	($21,155)	285.0	$621	$176,930	$693	$197,525	($20,595)
374 - Sublette	119.0	$860	$102,325	$1,003	$119,367	($17,042)	120.0	$888	$106,568	$1,029	$123,453	($16,885)
375 - Circle	867.0	$493	$427,183	$559	$484,807	($57,624)	867.0	$509	$441,190	$577	$500,623	($59,433)
376 - Sterling	100.0	$742	$74,169	$873	$87,304	($13,135)	101.0	$766	$77,367	$898	$90,674	($13,307)
377 - Atchison County	537.0	$630	$338,094	$720	$386,686	($48,593)	540.0	$650	$351,131	$743	$401,009	($49,879)
378 - Riley County	399.0	$556	$221,858	$649	$258,821	($36,963)	404.0	$574	$232,004	$667	$269,468	($37,464)
379 - Clay Center	408.0	$736	$300,199	$866	$353,465	($53,265)	440.0	$760	$334,360	$880	$387,387	($53,027)
380 - Vermillon	283.0	$730	$206,464	$853	$241,438	($34,973)	280.0	$753	$210,974	$880	$246,480	($35,506)
381 - Spearville	62.0	$851	$52,756	$997	$61,808	($9,052)	70.0	$879	$61,517	$1,003	$70,241	($8,724)
382 - Pratt	154.5	$758	$117,112	$888	$137,137	($20,025)	170.0	$783	$133,086	$896	$152,401	($19,314)
383 - Manhattan	1,836.0	$409	$751,425	$469	$860,290	($108,866)	1,836.0	$423	$776,064	$484	$888,010	($111,946)
384 - Blue Valley	185.0	$761	$140,799	$887	$164,178	($23,378)	180.0	$786	$141,486	$925	$166,449	($24,963)
385 - Andover	1,436.0	$344	$493,741	$414	$594,516	($100,775)	1,561.0	$355	$554,319	$417	$651,321	($97,002)
386 - Madison-Virgil	80.0	$838	$67,080	$1,009	$80,737	($13,657)	86.0	$866	$74,475	$1,030	$88,546	($14,070)
387 - Altoona-Midway	160.0	$699	$111,892	$821	$131,342	($19,450)	157.0	$722	$113,394	$851	$133,670	($20,276)
388 - Ellis	68.2	$915	$62,372	$1,076	$73,397	($11,025)	61.0	$945	$57,616	$1,131	$68,963	($11,347)
389 - Eureka	204.0	$852	$173,905	$990	$202,035	($28,130)	204.0	$880	$179,607	$1,023	$208,593	($28,986)
390 - Hamilton	25.5	$1,002	$25,564	$1,242	$31,677	($6,113)	30.0	$1,035	$31,061	$1,249	$37,462	($6,400)

COST STUDY ANALYSIS
Elementary and Secondary Education in Kansas: Estimating the Costs of K-12 Education Using Two Approaches
January 2006

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DISTRICT	2004-05						2005-06					
	Students Trans >2.5 mi	LPA Estimate Cost per Student	LPA Estimate Total Cost	Current Funding Formula Cost per Student	Current Funding Formula Total Cost	Difference	Students Trans >2.5 mi	LPA Estimate Cost per Student	LPA Estimate Total Cost	Current Funding Formula Cost per Student	Current Funding Formula Total Cost	Difference
392 - Osborne	99.0	$950	$94,059	$1,128	$111,641	($17,581)	98.0	$981	$96,162	$1,164	$114,088	($17,925)
393 - Solomon	147.0	$735	$108,114	$833	$122,457	($14,343)	147.0	$760	$111,659	$860	$126,433	($14,774)
394 - Rose Hill	774.0	$391	$302,870	$447	$345,739	($42,869)	775.0	$404	$313,205	$461	$357,162	($43,957)
395 - LaCrosse	99.0	$911	$90,205	$1,116	$110,482	($20,277)	80.0	$941	$75,283	$1,208	$96,634	($21,351)
396 - Douglass	324.0	$558	$180,710	$643	$208,216	($27,506)	340.0	$576	$195,852	$657	$223,493	($27,640)
397 - Centre	230.0	$773	$177,772	$888	$204,353	($26,581)	262.0	$798	$209,146	$892	$233,709	($24,564)
398 - Peabody-Burns	113.0	$785	$88,697	$926	$104,687	($15,990)	110.0	$811	$89,173	$960	$105,574	($16,400)
399 - Paradise	55.0	$1,047	$57,577	$1,222	$67,216	($9,639)	56.0	$1,081	$60,546	$1,262	$70,666	($10,120)
400 - Smoky Valley	395.0	$688	$271,621	$789	$311,744	($40,123)	395.0	$710	$280,527	$815	$321,829	($41,302)
401 - Chase	31.0	$976	$30,264	$1,171	$36,312	($6,049)	30.0	$1,008	$30,248	$1,220	$36,610	($6,363)
402 - Augusta	514.0	$447	$229,875	$513	$263,457	($33,582)	514.0	$462	$237,413	$529	$272,022	($34,610)
403 - Otis-Bison	146.0	$800	$116,829	$947	$138,295	($21,467)	160.0	$826	$132,229	$958	$153,252	($21,023)
404 - Riverton	386.0	$461	$177,876	$528	$203,966	($26,090)	390.0	$476	$185,612	$545	$212,424	($26,812)
405 - Lyons	49.0	$797	$39,058	$954	$46,742	($7,684)	45.0	$823	$37,046	$1,003	$45,124	($8,078)
406 - Wathena	62.0	$716	$44,394	$829	$51,378	($6,984)	80.0	$740	$59,161	$809	$64,706	($5,545)
407 - Russell	241.0	$854	$205,878	$1,023	$246,459	($40,581)	235.0	$882	$207,335	$1,056	$248,183	($40,848)
408 - Marion	243.0	$682	$165,609	$784	$190,446	($24,837)	249.0	$704	$175,262	$807	$200,930	($25,668)
409 - Atchison	328.0	$474	$155,320	$532	$174,608	($19,288)	330.0	$489	$161,391	$548	$180,923	($19,532)
410 - Durham-Hills	188.0	$713	$134,053	$826	$155,293	($21,240)	204.0	$736	$150,231	$837	$170,706	($20,475)
411 - Goessel	141.0	$638	$89,970	$751	$105,846	($15,877)	150.0	$659	$98,851	$763	$114,513	($15,662)
412 - Hoxie	121.0	$939	$113,588	$1,105	$133,660	($20,072)	115.0	$970	$111,496	$1,155	$132,818	($21,323)
413 - Chanute	255.0	$584	$148,829	$677	$172,676	($23,847)	250.0	$603	$150,695	$702	$175,388	($24,693)
415 - Hiawatha	313.0	$680	$212,892	$799	$249,936	($37,044)	306.0	$702	$214,956	$829	$253,717	($38,762)
416 - Louisburg	670.0	$504	$337,577	$577	$386,300	($48,723)	670.0	$520	$348,646	$595	$398,881	($50,235)
417 - Morris County	373.0	$725	$270,552	$855	$319,084	($48,532)	390.0	$749	$292,159	$872	$340,134	($47,976)
418 - McPherson	134.0	$667	$89,362	$816	$109,323	($19,961)	134.0	$689	$92,292	$842	$112,811	($20,519)
419 - Canton-Galva	202.0	$635	$128,320	$757	$152,975	($24,655)	205.0	$656	$134,496	$781	$160,063	($25,567)
420 - Osage City	133.0	$667	$88,763	$781	$103,915	($15,151)	130.0	$689	$89,606	$812	$105,574	($15,967)
421 - Lyndon	179.0	$610	$109,130	$710	$127,093	($17,963)	180.0	$630	$113,338	$731	$131,541	($18,204)
422 - Greensburg	33.0	$1,004	$33,144	$1,206	$39,789	($6,645)	33.0	$1,037	$34,231	$1,251	$41,293	($7,062)
423 - Moundridge	153.0	$697	$106,591	$793	$121,298	($14,707)	155.0	$720	$111,526	$816	$126,433	($14,907)
424 - Mullinville	25.0	$1,131	$28,265	$1,252	$31,290	($3,025)	35.0	$1,168	$40,869	$1,216	$42,570	($1,701)
425 - Highland	125.0	$696	$86,991	$754	$94,257	($7,266)	125.0	$719	$89,843	$780	$97,485	($7,642)
426 - Pike Valley	156.0	$715	$111,528	$827	$129,024	($17,496)	155.0	$738	$114,447	$854	$132,393	($17,946)
427 - Belleville	149.0	$800	$119,261	$951	$141,772	($22,511)	140.0	$827	$115,732	$997	$139,630	($23,898)
428 - Great Bend	327.0	$599	$195,734	$702	$229,462	($33,728)	342.0	$618	$211,425	$718	$245,629	($34,204)
429 - Troy	123.0	$638	$78,430	$747	$91,939	($13,509)	120.0	$659	$79,026	$777	$93,228	($14,202)
430 - Brown County	349.0	$579	$202,056	$664	$231,780	($29,724)	349.0	$598	$208,681	$686	$239,243	($30,562)
431 - Hoisington	101.0	$827	$83,520	$991	$100,052	($16,532)	110.0	$854	$93,945	$1,002	$110,256	($16,312)
432 - Victoria	61.0	$843	$51,421	$1,007	$61,422	($10,000)	66.0	$871	$57,461	$1,026	$67,686	($10,226)
433 - Midway	146.0	$685	$100,004	$767	$112,027	($12,023)	146.0	$707	$103,283	$790	$115,365	($12,081)
434 - Santa Fe	634.0	$537	$340,444	$617	$390,936	($50,492)	640.0	$555	$354,935	$635	$406,544	($51,609)
435 - Abilene	159.1	$592	$94,158	$716	$113,959	($19,801)	159.0	$611	$97,184	$739	$117,493	($20,309)
436 - Caney	284.0	$603	$171,312	$705	$200,103	($28,792)	280.0	$623	$174,437	$730	$204,336	($29,899)
437 - Auburn Washburn	3,148.0	$352	$1,107,490	$414	$1,303,763	($196,272)	3,120.0	$363	$1,133,631	$417	$1,301,791	($168,159)
438 - Skyline	142.5	$886	$126,276	$1,030	$146,794	($20,518)	140.0	$915	$128,129	$1,064	$148,995	($20,866)
439 - Sedgwick	67.0	$620	$41,515	$715	$47,901	($6,386)	67.0	$640	$42,876	$737	$49,381	($6,505)

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DISTRICT	2004-05						2005-06					
	Students Trans >2.5 mi	LPA Estimate Cost per Student	Total Cost	Current Funding Formula Cost per Student	Total Cost	Difference	Students Trans >2.5 mi	LPA Estimate Cost per Student	Total Cost	Current Funding Formula Cost per Student	Total Cost	Difference
440 - Halstead	375.0	$544	$204,132	$628	$235,643	($31,511)	375.0	$562	$210,826	$649	$243,500	($32,674)
441 - Sabetha	344.0	$667	$229,278	$776	$266,933	($37,655)	325.0	$688	$223,718	$811	$263,508	($39,791)
442 - Nemaha Valley	162.0	$628	$101,756	$732	$118,594	($16,838)	165.0	$649	$107,039	$753	$124,304	($17,266)
443 - Dodge City	2,028.0	$501	$1,016,936	$564	$1,143,834	($126,898)	2,028.0	$518	$1,050,282	$582	$1,180,892	($130,610)
444 - Little River	172.0	$737	$126,783	$853	$146,794	($20,011)	175.0	$761	$133,224	$876	$153,252	($20,028)
445 - Coffeyville	513.0	$519	$266,308	$577	$295,906	($29,598)	515.0	$536	$276,112	$595	$306,504	($30,392)
446 - Independence	420.0	$582	$244,321	$681	$285,862	($41,541)	420.0	$601	$252,333	$702	$295,010	($42,677)
447 - Cherryvale	76.0	$719	$54,674	$823	$62,581	($7,907)	75.0	$743	$55,723	$851	$63,855	($8,132)
448 - Inman	161.0	$679	$109,293	$770	$124,002	($14,710)	161.0	$701	$112,876	$796	$128,136	($15,259)
449 - Easton	460.0	$507	$233,312	$588	$270,410	($37,098)	455.0	$524	$238,343	$608	$276,705	($38,362)
450 - Shawnee Heights	2,428.0	$380	$922,235	$427	$1,036,443	($114,208)	2,425.0	$392	$951,298	$441	$1,068,507	($117,209)
451 - B & B	177.0	$605	$107,027	$709	$125,548	($18,520)	171.0	$625	$106,790	$737	$126,007	($19,217)
452 - Stanton County	193.0	$874	$168,673	$1,039	$200,490	($31,817)	190.0	$903	$171,496	$1,073	$203,910	($32,415)
453 - Leavenworth	315.0	$365	$115,081	$421	$132,501	($17,420)	315.0	$377	$118,855	$434	$136,650	($17,795)
454 - Burlingame	94.5	$660	$62,384	$748	$70,693	($8,309)	87.0	$682	$59,316	$788	$68,538	($9,221)
455 - Hillcrest	69.0	$869	$59,985	$997	$68,761	($8,777)	75.0	$898	$67,339	$1,010	$75,775	($8,436)
456 - Marais Des Cygnes	150.0	$647	$97,083	$770	$115,504	($18,421)	158.0	$668	$105,614	$784	$123,879	($18,265)
457 - Garden City	1,636.7	$598	$979,146	$699	$1,143,834	($164,688)	1,636.7	$618	$1,011,252	$722	$1,180,892	($169,639)
458 - Basehor-Linwood	911.0	$423	$385,081	$479	$436,133	($51,052)	911.0	$437	$397,707	$494	$450,391	($52,683)
459 - Bucklin	112.0	$847	$94,829	$1,017	$113,959	($19,130)	138.0	$874	$120,674	$999	$137,927	($17,253)
460 - Hesston	103.5	$582	$60,278	$702	$72,624	($12,346)	105.0	$601	$63,157	$722	$75,775	($12,618)
461 - Neodesha	90.0	$708	$63,703	$837	$75,329	($11,625)	95.0	$731	$69,447	$856	$81,309	($11,862)
462 - Central	192.0	$756	$145,154	$875	$168,041	($22,887)	192.0	$781	$149,914	$905	$173,686	($23,772)
463 - Udall	129.0	$689	$88,874	$803	$103,528	($14,655)	129.0	$712	$91,788	$828	$106,851	($15,063)
464 - Tonganoxie	674.0	$500	$336,735	$564	$380,119	($43,384)	800.0	$516	$412,791	$561	$449,114	($36,323)
465 - Winfield	671.0	$551	$369,561	$645	$432,656	($63,095)	670.0	$569	$381,110	$665	$445,708	($64,598)
466 - Scott County	411.0	$788	$323,664	$901	$370,462	($46,797)	169.0	$813	$137,452	$1,131	$191,139	($53,687)
467 - Leoti	157.5	$955	$150,438	$1,116	$175,767	($25,329)	160.0	$986	$157,837	$1,141	$182,625	($24,789)
468 - Healy	13.0	$1,228	$15,970	$1,456	$18,929	($2,959)	13.0	$1,269	$16,494	$1,506	$19,582	($3,088)
469 - Lansing	509.0	$424	$215,728	$477	$242,596	($26,868)	540.0	$438	$236,371	$486	$262,231	($25,860)
470 - Arkansas City	899.0	$497	$447,202	$571	$513,393	($66,190)	940.0	$514	$482,930	$584	$548,727	($65,797)
471 - Dexter	65.0	$891	$57,928	$1,016	$66,057	($8,129)	64.0	$920	$58,907	$1,058	$67,686	($8,779)
473 - Chapman	485.0	$692	$335,705	$812	$393,664	($57,935)	476.0	$715	$340,272	$840	$399,732	($59,454)
474 - Haviland	37.0	$991	$36,671	$1,169	$43,266	($6,594)	48.0	$1,024	$49,134	$1,153	$55,341	($6,207)
475 - Junction City	1,154.0	$499	$575,536	$574	$662,118	($86,582)	1,120.0	$515	$576,895	$596	$667,498	($90,603)
476 - Copeland	67.0	$854	$57,224	$997	$66,830	($9,606)	70.0	$882	$61,746	$1,022	$71,518	($9,771)
477 - Ingalls	107.0	$832	$89,022	$960	$102,756	($13,734)	107.0	$859	$91,941	$995	$106,425	($14,484)
479 - Crest	160.0	$691	$110,560	$806	$129,024	($18,464)	180.0	$714	$128,458	$811	$146,015	($17,557)
480 - Liberal	274.0	$609	$166,811	$742	$203,194	($36,383)	275.0	$629	$172,909	$765	$210,296	($37,386)
481 - Rural Vista	195.0	$763	$148,754	$870	$169,586	($20,832)	170.0	$788	$133,935	$924	$157,083	($23,148)
482 - Dighton	50.0	$1,089	$54,444	$1,329	$66,444	($12,000)	58.0	$1,125	$65,225	$1,373	$79,606	($14,381)
483 - Kismet-Plains	526.5	$688	$362,123	$795	$418,363	($56,239)	550.0	$710	$390,691	$811	$446,134	($55,443)
484 - Fredonia	279.5	$734	$205,090	$853	$238,347	($33,257)	285.0	$758	$215,983	$877	$249,886	($33,903)
486 - Elwood	0.0	$0	---	$0	$0	---	0.0	$0	---	$0	$0	---
487 - Herington	66.0	$757	$49,957	$855	$56,400	($6,443)	57.0	$782	$44,559	$904	$51,510	($6,951)
488 - Axtell	173.5	$713	$123,641	$835	$144,863	($21,221)	183.0	$736	$134,687	$854	$156,232	($21,545)
489 - Hays	738.0	$587	$433,509	$684	$504,894	($71,385)	730.0	$607	$442,870	$708	$516,800	($73,930)

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DISTRICT	2004-05						2005-06					
	Students Trans >2.5 mi	LPA Estimate		Current Funding Formula		Difference	Students Trans >2.5 mi	LPA Estimate		Current Funding Formula		Difference
		Cost per Student	Total Cost	Cost per Student	Total Cost			Cost per Student	Total Cost	Cost per Student	Total Cost	
490 - El Dorado	520.0	$506	$263,300	$584	$303,632	($40,332)	520.0	$523	$271,933	$603	$313,315	($41,382)
491 - Eudora	176.0	$536	$94,391	$610	$107,391	($13,000)	180.0	$554	$99,702	$627	$112,811	($13,109)
492 - Flinthills	219.0	$777	$170,264	$894	$195,854	($25,590)	215.0	$803	$172,635	$927	$199,228	($26,593)
493 - Columbus	478.0	$634	$303,008	$739	$353,465	($50,456)	480.0	$655	$314,253	$763	$366,102	($51,849)
494 - Syracuse	87.0	$1,134	$98,680	$1,328	$115,504	($16,824)	85.0	$1,171	$99,573	$1,372	$116,642	($17,069)
495 - Ft. Larned	251.0	$798	$200,346	$925	$232,166	($31,820)	251.0	$824	$206,916	$955	$239,669	($32,753)
496 - Pawnee Heights	83.0	$872	$72,387	$1,029	$85,372	($12,985)	83.0	$901	$74,760	$1,067	$88,546	($13,785)
497 - Lawrence	1,976.0	$411	$812,061	$468	$925,189	($113,128)	2,020.0	$424	$857,364	$481	$971,873	($114,510)
498 - Valley Heights	266.0	$635	$168,862	$746	$198,558	($29,696)	266.0	$656	$174,399	$770	$204,762	($30,363)
499 - Galena	51.0	$514	$26,212	$591	$30,131	($3,919)	50.0	$531	$26,541	$613	$30,650	($4,110)
500 - Kansas City	4,138.0	$283	$1,170,160	$414	$1,713,627	($543,466)	4,138.0	$292	$1,208,530	$417	$1,726,214	($517,684)
501 - Topeka	1,457.5	$313	$456,772	$414	$603,401	($146,629)	1,600.0	$324	$517,872	$417	$667,498	($149,626)
502 - Lewis	28.5	$1,043	$29,738	$1,220	$34,767	($5,029)	76.0	$1,078	$81,903	$1,031	$78,329	$3,574
503 - Parsons	10.0	$922	$9,219	$1,120	$11,203	($1,984)	12.0	$952	$11,426	$1,100	$13,197	($1,771)
504 - Oswego	36.0	$719	$25,894	$826	$29,745	($3,851)	38.0	$743	$28,229	$851	$32,353	($4,125)
505 - Chetopa	23.0	$822	$18,913	$924	$21,247	($2,334)	75.0	$849	$63,694	$908	$68,112	($4,418)
506 - Labette County	904.0	$604	$545,769	$694	$627,738	($81,968)	904.0	$624	$563,665	$717	$648,341	($84,676)
507 - Satanta	90.0	$821	$73,863	$983	$88,463	($14,600)	90.0	$848	$76,285	$1,017	$91,526	($15,241)
508 - Baxter Springs	49.0	$599	$29,329	$686	$33,608	($4,279)	89.0	$618	$55,017	$627	$55,767	($749)
509 - South Haven	76.0	$772	$58,668	$915	$69,534	($10,866)	76.0	$797	$60,592	$941	$71,518	($10,925)
511 - Attica	17.0	$963	$16,375	$1,227	$20,860	($4,485)	20.0	$995	$19,897	$1,213	$24,265	($4,368)
512 - Shawnee Mission	6,044.0	$271	$1,637,041	$414	$2,502,838	($865,797)	6,044.0	$280	$1,690,719	$417	$2,521,421	($830,702)
STATEWIDE TOTAL	134,477.8		$63,986,199		$78,060,413	($14,074,215)	136,051.5		$66,850,230		$80,792,326	($13,942,096)

APPENDIX 14					
Salary and Regional Cost Indices for all 300 Districts					
2004-05 School Year					
DISTRICT	**ESTIMATED SALARY**		**FACTOR INDICES**			**REGIONAL COST INDEX**(b)
	Salary	**Salary Index**(a)	*Cost of Living*	*Working Conditions*	*Community Amenities*	
STATEWIDE						
Average	$40,260	**100.00**	100.00	100.00	100.00	**100.00**
Maximum	$44,108	**109.56**	108.04	107.04	102.07	**104.78**
Minimum	$38,520	**95.68**	94.24	99.84	94.70	**97.84**
DISTRICT RESULTS						
101 - Erie-St. Paul	$39,141	**97.22**	97.57	99.86	99.74	**98.61**
102 - Cimarron-Ensign	$40,948	**101.71**	99.98	99.85	101.85	**100.85**
103 - Cheylin	$39,773	**98.79**	98.20	99.84	100.72	**99.40**
104 - White Rock	$39,299	**97.61**	96.45	99.84	101.33	**98.81**
105 - Rawlins County	$39,594	**98.35**	97.50	99.84	101.00	**99.17**
106 - Western Plains	$39,975	**99.29**	97.87	99.84	101.58	**99.65**
200 - Greeley County	$39,201	**97.37**	96.56	99.84	100.96	**98.68**
202 - Turner	$42,110	**104.59**	108.04	102.19	94.70	**102.30**
203 - Piper	$41,161	**102.24**	108.04	99.89	94.70	**101.12**
204 - Bonner Springs	$41,908	**104.09**	108.04	100.21	96.11	**102.05**
205 - Leon	$40,342	**100.20**	100.00	99.85	100.32	**100.10**
206 - Remington-Whitewater	$40,380	**100.30**	100.00	99.85	100.42	**100.15**
207 - Ft. Leavenworth	$40,777	**101.28**	106.58	100.05	94.95	**100.64**
208 - WaKeeney	$39,416	**97.90**	96.70	99.84	101.37	**98.95**
209 - Moscow	$40,360	**100.25**	98.39	99.85	102.01	**100.12**
210 - Hugoton	$40,289	**100.07**	98.39	99.86	101.82	**100.04**
211 - Norton	$39,092	**97.10**	95.87	99.85	101.40	**98.55**
212 - Northern Valley	$39,088	**97.09**	95.87	99.84	101.40	**98.54**
213 - West Solomon	$39,050	**97.00**	95.87	99.84	101.30	**98.50**
214 - Ulysses	$40,487	**100.56**	99.04	99.88	101.63	**100.28**
215 - Lakin	$40,139	**99.70**	98.65	99.85	101.18	**99.85**
216 - Deerfield	$40,346	**100.21**	98.65	99.86	101.70	**100.11**
217 - Rolla	$39,719	**98.66**	97.07	99.85	101.75	**99.33**
218 - Elkhart	$39,800	**98.86**	97.07	99.85	101.96	**99.43**
219 - Minneola	$39,648	**98.48**	96.82	99.85	101.84	**99.24**
220 - Ashland	$39,651	**98.49**	96.82	99.84	101.85	**99.24**
221 - North Central	$39,866	**99.02**	99.10	99.84	100.04	**99.51**
222 - Washington	$39,776	**98.80**	99.10	99.85	99.81	**99.40**
223 - Barnes	$39,909	**99.13**	99.10	99.85	100.14	**99.56**
224 - Clifton-Clyde	$40,011	**99.38**	99.10	99.85	100.40	**99.69**
225 - Fowler	$40,689	**101.06**	99.29	99.85	101.91	**100.53**
226 - Meade	$40,716	**101.13**	99.29	99.84	101.98	**100.57**
227 - Jetmore	$40,255	**99.99**	98.39	99.84	101.75	**99.99**
228 - Hanston	$40,200	**99.85**	98.39	99.84	101.61	**99.93**
229 - Blue Valley	$41,533	**103.16**	107.67	99.94	95.84	**101.58**
230 - Spring Hill	$42,032	**104.40**	107.67	99.90	97.03	**102.20**
231 - Gardner-Edgerton	$42,062	**104.47**	107.67	99.97	97.02	**102.24**
232 - DeSoto	$41,913	**104.11**	107.67	99.96	96.69	**102.05**
233 - Olathe	$42,161	**104.72**	107.67	100.69	96.56	**102.36**
234 - Ft. Scott	$39,346	**97.73**	98.77	99.91	98.99	**98.87**
235 - Uniontown	$39,444	**97.97**	98.77	99.86	99.30	**98.99**
237 - Smith Center	$39,135	**97.21**	95.92	99.84	101.46	**98.60**
238 - West Smith Co.	$39,175	**97.30**	95.92	99.84	101.56	**98.65**
239 - North Ottawa Co.	$40,591	**100.82**	100.49	99.85	100.44	**100.41**
240 - Twin Valley	$40,464	**100.51**	100.49	99.85	100.13	**100.25**

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DISTRICT	ESTIMATED SALARY		FACTOR INDICES			REGIONAL COST INDEX(b)
	Salary	Salary Index(a)	Cost of Living	Working Conditions	Community Amenities	
241 - Wallace	$39,470	98.04	97.55	99.84	100.62	99.02
242 - Weskan	$39,520	98.16	97.55	99.84	100.75	99.08
243 - Lebo-Waverly	$39,734	98.69	100.04	99.85	98.77	99.35
244 - Burlington	$39,884	99.07	100.04	99.88	99.11	99.53
245 - LeRoy-Gridley	$39,976	99.29	100.04	99.85	99.37	99.65
246 - Northeast	$39,295	97.60	98.25	99.91	99.40	98.80
247 - Cherokee	$39,409	97.89	98.25	99.86	99.73	98.94
248 - Girard	$39,328	97.69	98.25	99.87	99.52	98.84
249 - Frontenac	$39,410	97.89	98.25	100.08	99.52	98.94
250 - Pittsburg	$39,650	98.49	98.25	100.65	99.55	99.24
251 - North Lyon Co.	$40,308	100.12	100.81	99.85	99.43	100.06
252 - Southern Lyon Co.	$40,228	99.92	100.81	99.85	99.23	99.96
253 - Emporia	$40,464	100.51	100.81	100.31	99.35	100.25
254 - Barber Co.	$39,105	97.13	95.96	99.84	101.34	98.57
255 - South Barber Co.	$39,117	97.16	95.96	99.84	101.37	98.58
256 - Marmaton Valley	$39,158	97.26	98.12	99.85	99.23	98.63
257 - Iola	$39,191	97.35	98.12	99.95	99.22	98.67
258 - Humboldt	$39,226	97.43	98.12	99.88	99.38	98.72
259 - Wichita	$43,153	107.19	101.26	105.25	100.54	103.59
260 - Derby	$41,305	102.59	101.26	100.73	100.55	101.30
261 - Haysville	$41,384	102.79	101.26	100.89	100.58	101.40
262 - Valley Center	$40,992	101.82	101.26	99.96	100.55	100.91
263 - Mulvane	$41,037	101.93	101.26	99.96	100.66	100.96
264 - Clearwater	$41,023	101.89	101.26	99.87	100.72	100.95
265 - Goddard	$41,071	102.01	101.26	100.02	100.68	101.01
266 - Maize	$41,049	101.96	101.26	100.08	100.57	100.98
267 - Renwick	$41,003	101.85	101.26	99.86	100.68	100.92
268 - Cheney	$41,063	102.00	101.26	99.85	100.83	101.00
269 - Palco	$39,558	98.26	96.94	99.84	101.48	99.13
270 - Plainville	$39,514	98.15	96.94	99.85	101.36	99.07
271 - Stockton	$39,559	98.26	96.94	99.84	101.48	99.13
272 - Waconda	$39,751	98.74	97.82	99.84	101.06	99.37
273 - Beloit	$39,680	98.56	97.82	99.85	100.88	99.28
274 - Oakley	$39,640	98.46	97.70	99.84	100.90	99.23
275 - Triplains	$39,617	98.40	97.70	99.84	100.84	99.20
278 - Mankato	$39,255	97.50	96.45	99.85	101.21	98.75
279 - Jewell	$39,171	97.30	96.45	99.84	101.00	98.65
281 - Hill City	$39,062	97.03	95.88	99.84	101.32	98.51
282 - West Elk	$39,497	98.10	97.92	99.85	100.31	99.05
283 - Elk Valley	$39,587	98.33	97.92	99.86	100.52	99.16
284 - Chase County	$40,156	99.74	100.24	99.84	99.62	99.87
285 - Cedar Vale	$39,515	98.15	97.23	99.85	101.06	99.07
286 - Chautauqua	$39,415	97.90	97.23	99.85	100.80	98.95
287 - West Franklin	$41,508	103.10	105.04	99.87	98.24	101.55
288 - Central Heights	$41,560	103.23	105.04	99.87	98.37	101.61
289 - Wellsville	$41,195	102.32	105.04	99.86	97.51	101.16
290 - Ottawa	$41,436	102.92	105.04	100.01	97.93	101.46
291 - Grinnell	$39,217	97.41	96.55	99.84	101.02	98.71
292 - Grainfield	$39,246	97.48	96.55	99.84	101.09	98.74
293 - Quinter	$39,293	97.60	96.55	99.84	101.21	98.80
294 - Oberlin	$39,356	97.75	96.67	99.84	101.25	98.88
295 - Prairie Heights	$39,326	97.68	96.67	99.84	101.18	98.84
297 - St. Francis	$39,754	98.74	98.20	99.84	100.67	99.37
298 - Lincoln	$40,294	100.08	99.56	99.85	100.65	100.04
299 - Sylvan Grove	$40,378	100.29	99.56	99.84	100.86	100.15
300 - Commanche County	$38,520	95.68	94.24	99.84	101.65	97.84
303 - Ness City	$40,008	99.37	97.87	99.84	101.66	99.69
305 - Salina	$41,133	102.17	101.22	100.67	100.23	101.08
306 - Southeast of Saline	$40,898	101.58	101.22	99.85	100.47	100.79

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DISTRICT	ESTIMATED SALARY		FACTOR INDICES			REGIONAL COST INDEX(b)
	Salary	Salary Index(a)	Cost of Living	Working Conditions	Community Amenities	
307 - Ell-Saline	$40,866	101.51	101.22	99.85	100.39	100.75
308 - Hutchinson	$42,531	105.64	100.46	104.16	100.93	102.82
309 - Nickerson	$40,793	101.32	100.46	99.90	100.93	100.66
310 - Fairfield	$40,874	101.52	100.46	99.85	101.18	100.76
311 - Pretty Prairie	$40,786	101.31	100.46	99.84	100.97	100.65
312 - Haven	$40,719	101.14	100.46	99.86	100.78	100.57
313 - Buhler	$40,772	101.27	100.46	99.93	100.84	100.64
314 - Brewster	$39,403	97.87	97.49	99.84	100.52	98.94
315 - Colby	$39,479	98.06	97.49	99.85	100.70	99.03
316 - Golden Plains	$39,601	98.36	97.49	99.85	101.02	99.18
320 - Wamego	$40,819	101.39	102.38	99.87	99.13	100.69
321 - Kaw Valley	$40,653	100.98	102.38	99.86	98.74	100.49
322 - Onaga	$40,904	101.60	102.38	99.84	99.36	100.80
323 - Westmoreland	$40,931	101.67	102.38	99.86	99.42	100.83
324 - Eastern Heights	$39,124	97.18	95.77	99.84	101.60	98.59
325 - Phillipsburg	$39,145	97.23	95.77	99.85	101.65	98.61
326 - Logan	$39,084	97.08	95.77	99.84	101.49	98.54
327 - Ellsworth	$40,582	100.80	100.25	99.85	100.67	100.40
328 - Lorraine	$40,638	100.94	100.25	99.85	100.81	100.47
329 - Alma	$41,035	101.93	103.08	99.84	99.00	100.96
330 - Wabaunsee East	$41,022	101.89	103.08	99.85	98.97	100.95
331 - Kingman	$40,160	99.75	98.89	99.85	100.98	99.88
332 - Cunningham	$40,206	99.87	98.89	99.84	101.11	99.93
333 - Concordia	$39,553	98.24	97.69	99.87	100.66	99.12
334 - Southern Cloud	$39,567	98.28	97.69	99.85	100.72	99.14
335 - North Jackson	$40,205	99.86	101.85	99.85	98.16	99.93
336 - Holton	$40,215	99.89	101.85	99.87	98.16	99.94
337 - Mayetta	$40,424	100.41	101.85	99.88	98.66	100.20
338 - Valley Halls	$40,891	101.57	104.61	99.86	97.20	100.78
339 - Jefferson County	$40,644	100.95	104.61	99.86	96.61	100.48
340 - Jefferson West	$41,362	102.74	104.61	99.90	98.28	101.37
341 - Oskaloosa	$41,016	101.88	104.61	99.89	97.46	100.94
342 - McLouth	$40,882	101.54	104.61	99.87	97.17	100.77
343 - Perry	$41,065	102.00	104.61	99.87	97.59	101.00
344 - Pleasanton	$40,203	99.86	101.53	99.89	98.42	99.93
345 - Seaman	$41,109	102.11	104.13	100.01	98.01	101.06
346 - Jayhawk	$40,305	100.11	101.53	99.86	98.71	100.06
347 - Kinsely-Offerle	$39,800	98.86	97.41	99.85	101.60	99.43
348 - Baldwin City	$41,894	104.06	106.51	99.87	97.79	102.03
349 - Stafford	$40,035	99.44	98.28	99.85	101.29	99.72
350 - St. John-Hudson	$40,071	99.53	98.28	99.85	101.38	99.77
351 - Macksville	$40,095	99.59	98.28	99.85	101.45	99.80
352 - Goodland	$39,484	98.07	97.90	99.85	100.30	99.04
353 - Wellington	$40,615	100.88	100.13	99.92	100.80	100.44
354 - Claflin	$39,881	99.06	98.29	99.85	100.90	99.53
355 - Ellinwood	$39,982	99.31	98.29	99.86	101.14	99.66
356 - Conway Springs	$40,601	100.85	100.13	99.86	100.83	100.42
357 - Belle Plaine	$40,581	100.80	100.13	99.93	100.70	100.40
358 - Oxford	$40,609	100.87	100.13	99.85	100.85	100.43
359 - Argonia	$40,667	101.01	100.13	99.85	101.00	100.51
360 - Caldwell	$40,692	101.07	100.13	99.85	101.06	100.54
361 - Anthony-Harper	$39,430	97.94	96.95	99.86	101.13	98.97
362 - Prairie View	$40,101	99.61	101.53	99.86	98.21	99.80
363 - Holcomb	$40,301	100.10	98.57	99.87	101.64	100.05
364 - Marysville	$40,248	99.97	100.64	99.85	99.44	99.99
365 - Garnett	$39,897	99.10	100.66	99.86	98.55	99.55
366 - Woodson	$39,146	97.23	97.81	99.85	99.52	98.62
367 - Osawatomie	$41,839	103.92	106.19	99.97	97.86	101.96
368 - Paola	$41,721	103.63	106.19	99.90	97.65	101.81
369 - Burrton	$41,559	103.23	102.29	99.87	101.02	101.61

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	Salary	**Salary Index**(a)	*Cost of Living*	*Working Conditions*	*Community Amenities*	
371 - Montezuma	$40,998	**101.83**	99.98	99.85	101.97	**100.92**
372 - Silver Lake	$41,207	**102.35**	104.13	99.85	98.40	**101.18**
373 - Newton	$41,385	**102.79**	102.29	100.12	100.34	**101.40**
374 - Sublette	$40,785	**101.30**	99.57	99.85	101.86	**100.65**
375 - Circle	$40,332	**100.18**	100.00	99.89	100.26	**100.09**
376 - Sterling	$40,471	**100.52**	99.59	99.86	101.04	**100.26**
377 - Atchison County	$40,143	**99.71**	102.31	99.85	97.57	**99.86**
378 - Riley County	$40,589	**100.82**	101.23	99.85	99.70	**100.41**
379 - Clay Center	$40,475	**100.53**	100.63	99.85	100.02	**100.27**
380 - Vermillon	$40,160	**99.75**	100.64	99.85	99.23	**99.88**
381 - Spearville	$40,071	**99.53**	97.85	99.84	101.84	**99.77**
382 - Pratt	$39,428	**97.93**	96.81	99.87	101.25	**98.97**
383 - Manhattan	$40,533	**100.68**	101.23	100.03	99.39	**100.34**
384 - Blue Valley	$40,619	**100.89**	101.23	99.84	99.79	**100.45**
385 - Andover	$40,426	**100.41**	100.00	100.01	100.37	**100.21**
386 - Madison-Virgil	$39,592	**98.34**	98.80	99.85	99.65	**99.17**
387 - Altoona-Midway	$38,803	**96.38**	96.74	99.85	99.74	**98.19**
388 - Ellis	$39,661	**98.51**	97.37	99.85	101.30	**99.26**
389 - Eureka	$39,735	**98.70**	98.80	99.85	100.01	**99.35**
390 - Hamilton	$39,655	**98.50**	98.80	99.84	99.81	**99.25**
392 - Osborne	$39,569	**98.28**	97.26	99.85	101.18	**99.14**
393 - Solomon	$40,880	**101.54**	101.63	99.85	100.02	**100.77**
394 - Rose Hill	$40,450	**100.47**	100.00	99.95	100.48	**100.24**
395 - LaCrosse	$39,914	**99.14**	97.91	99.84	101.38	**99.57**
396 - Douglass	$40,415	**100.38**	100.00	99.88	100.47	**100.19**
397 - Centre	$40,962	**101.74**	101.97	99.84	99.90	**100.87**
398 - Peabody-Burns	$41,060	**101.99**	101.97	99.85	100.13	**100.99**
399 - Paradise	$40,035	**99.44**	98.39	99.84	101.20	**99.72**
400 - Smoky Valley	$41,023	**101.90**	101.53	99.85	100.48	**100.95**
401 - Chase	$40,460	**100.50**	99.59	99.85	101.03	**100.25**
402 - Augusta	$40,419	**100.39**	100.00	100.04	100.32	**100.20**
403 - Otis-Bison	$39,871	**99.03**	97.91	99.84	101.27	**99.52**
404 - Riverton	$39,574	**98.30**	98.34	99.99	99.93	**99.15**
405 - Lyons	$40,471	**100.52**	99.59	99.95	100.95	**100.26**
406 - Wathena	$38,989	**96.84**	100.25	99.86	96.70	**98.42**
407 - Russell	$39,943	**99.21**	98.39	99.85	100.95	**99.61**
408 - Marion	$41,013	**101.87**	101.97	99.86	100.01	**100.94**
409 - Atchison	$39,715	**98.65**	102.31	100.24	96.15	**99.32**
410 - Durham-Hills	$41,066	**102.00**	101.97	99.85	100.15	**101.00**
411 - Goessel	$41,142	**102.19**	101.97	99.84	100.34	**101.10**
412 - Hoxie	$39,194	**97.35**	96.48	99.84	101.03	**98.68**
413 - Chanute	$39,116	**97.16**	97.57	100.00	99.53	**98.58**
415 - Hiawatha	$39,563	**98.27**	100.29	99.87	98.09	**99.13**
416 - Louisburg	$41,597	**103.32**	106.19	99.86	97.40	**101.66**
417 - Morris County	$40,435	**100.43**	101.17	99.85	99.38	**100.22**
418 - McPherson	$41,121	**102.14**	101.53	99.92	100.64	**101.07**
419 - Canton-Galva	$41,131	**102.16**	101.53	99.85	100.74	**101.08**
420 - Osage City	$41,344	**102.69**	103.87	99.88	98.95	**101.35**
421 - Lyndon	$41,281	**102.53**	103.87	99.86	98.82	**101.27**
422 - Greensburg	$39,295	**97.60**	96.27	99.85	101.50	**98.80**
423 - Moundridge	$41,141	**102.19**	101.53	99.85	100.76	**101.09**
424 - Mullinville	$39,323	**97.67**	96.27	99.84	101.58	**98.84**
425 - Highland	$39,354	**97.75**	100.25	99.85	97.61	**98.87**
426 - Pike Valley	$38,992	**96.85**	96.00	99.85	101.01	**98.43**
427 - Belleville	$38,696	**96.12**	96.00	99.85	100.24	**98.06**
428 - Great Bend	$40,022	**99.41**	98.29	100.06	101.04	**99.71**
429 - Troy	$39,169	**97.29**	100.25	99.87	97.14	**98.65**

DISTRICT	ESTIMATED SALARY		FACTOR INDICES			REGIONAL COST INDEX(b)
	Salary	**Salary Index**(a)	*Cost of Living*	*Working Conditions*	*Community Amenities*	
430 - Brown County	$39,349	**97.74**	100.29	99.89	97.53	**98.87**
431 - Hoisington	$39,998	**99.35**	98.29	99.86	101.18	**99.67**
432 - Victoria	$39,586	**98.33**	97.37	99.84	101.11	**99.16**
433 - Midway	$39,376	**97.80**	100.25	99.85	97.67	**98.90**
434 - Santa Fe	$41,143	**102.19**	103.87	99.88	98.47	**101.10**
435 - Abilene	$40,873	**101.52**	101.63	99.95	99.91	**100.76**
436 - Caney	$39,102	**97.12**	96.74	99.89	100.47	**98.56**
437 - Auburn Washburn	$41,108	**102.11**	104.13	100.00	98.01	**101.05**
438 - Skyline	$39,415	**97.90**	96.81	99.84	101.25	**98.95**
439 - Sedgwick	$41,417	**102.87**	102.29	99.89	100.64	**101.44**
440 - Halstead	$41,490	**103.06**	102.29	99.87	100.84	**101.53**
441 - Sabetha	$39,779	**98.81**	100.34	99.85	98.58	**99.40**
442 - Nemaha Valley	$39,881	**99.06**	100.34	99.86	98.83	**99.53**
443 - Dodge City	$40,152	**99.73**	97.85	100.06	101.82	**99.87**
444 - Little River	$40,391	**100.32**	99.59	99.84	100.86	**100.16**
445 - Coffeyville	$39,083	**97.08**	96.74	100.07	100.24	**98.54**
446 - Independence	$39,044	**96.98**	96.74	99.94	100.27	**98.49**
447 - Cherryvale	$38,930	**96.70**	96.74	99.91	100.00	**98.35**
448 - Inman	$41,145	**102.20**	101.53	99.85	100.77	**101.10**
449 - Easton	$41,145	**102.20**	106.58	99.86	95.99	**101.10**
450 - Shawnee Heights	$41,062	**101.99**	104.13	99.95	97.96	**101.00**
451 - B & B	$39,933	**99.19**	100.34	99.85	98.96	**99.59**
452 - Stanton County	$39,887	**99.07**	97.75	99.85	101.48	**99.54**
453 - Leavenworth	$41,848	**103.94**	106.58	102.68	94.95	**101.97**
454 - Burlingame	$41,266	**102.50**	103.87	99.87	98.77	**101.25**
455 - Hillcrest	$38,647	**95.99**	96.00	99.85	100.12	**98.00**
456 - Marais Des Cygnes	$41,244	**102.44**	103.87	99.87	98.73	**101.22**
457 - Garden City	$40,319	**100.15**	98.57	99.95	101.61	**100.07**
458 - Basehor-Linwood	$41,044	**101.95**	106.58	99.87	95.75	**100.97**
459 - Bucklin	$39,995	**99.34**	97.85	99.84	101.64	**99.67**
460 - Hesston	$41,494	**103.07**	102.29	99.89	100.84	**101.53**
461 - Neodesha	$38,950	**96.75**	96.74	99.90	100.07	**98.37**
462 - Central	$40,342	**100.20**	99.45	99.85	100.87	**100.10**
463 - Udall	$40,253	**99.98**	99.45	99.86	100.64	**99.99**
464 - Tonganoxie	$41,375	**102.77**	106.58	99.88	96.51	**101.38**
465 - Winfield	$40,300	**100.10**	99.45	99.93	100.69	**100.05**
466 - Scott County	$39,990	**99.33**	98.16	99.85	101.31	**99.66**
467 - Leoti	$39,645	**98.47**	97.49	99.84	101.14	**99.24**
468 - Healy	$39,732	**98.69**	97.45	99.84	101.39	**99.34**
469 - Lansing	$40,853	**101.47**	106.58	99.90	95.27	**100.74**
470 - Arkansas City	$40,401	**100.35**	99.45	100.04	100.82	**100.17**
471 - Dexter	$40,349	**100.22**	99.45	99.85	100.89	**100.11**
473 - Chapman	$40,762	**101.25**	101.63	99.85	99.74	**100.62**
474 - Haviland	$39,264	**97.53**	96.27	99.84	101.42	**98.76**
475 - Junction City	$40,933	**101.67**	102.00	100.11	99.54	**100.84**
476 - Copeland	$40,974	**101.77**	99.98	99.85	101.91	**100.89**
477 - Ingalls	$40,934	**101.67**	99.98	99.85	101.81	**100.84**
479 - Crest	$40,072	**99.53**	100.66	99.85	98.99	**99.77**
480 - Liberal	$40,751	**101.22**	98.95	100.19	102.07	**100.61**
481 - Rural Vista	$40,882	**101.54**	101.63	99.85	100.03	**100.77**
482 - Dighton	$39,780	**98.81**	97.45	99.84	101.52	**99.40**
483 - Kismet-Plains	$40,603	**100.85**	98.95	99.86	102.03	**100.43**
484 - Fredonia	$38,909	**96.64**	96.74	99.86	100.00	**98.32**
486 - Elwood	$39,052	**97.00**	100.25	100.27	96.46	**98.50**
487 - Herington	$40,861	**101.49**	101.63	99.88	99.95	**100.75**
488 - Axtell	$40,101	**99.61**	100.64	99.85	99.09	**99.80**
489 - Hays	$39,631	**98.44**	97.37	99.89	101.18	**99.22**
490 - El Dorado	$40,339	**100.20**	100.00	99.99	100.17	**100.10**

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DISTRICT	ESTIMATED SALARY		FACTOR INDICES			REGIONAL COST INDEX(b)
	Salary	**Salary Index**(a)	*Cost of Living*	*Working Conditions*	*Community Amenities*	
491 - Eudora	$41,705	**103.59**	106.51	99.95	97.28	**101.79**
492 - Flinthills	$40,335	**100.19**	100.00	99.84	100.31	**100.09**
493 - Columbus	$39,522	**98.17**	98.34	99.88	99.91	**99.08**
494 - Syracuse	$39,532	**98.19**	97.40	99.84	100.93	**99.10**
495 - Ft. Larned	$39,436	**97.95**	96.86	99.85	101.24	**98.98**
496 - Pawnee Heights	$39,550	**98.24**	96.86	99.84	101.54	**99.12**
497 - Lawrence	$41,739	**103.67**	106.51	100.20	97.11	**101.84**
498 - Valley Heights	$40,494	**100.58**	100.64	99.85	100.05	**100.29**
499 - Galena	$39,918	**99.15**	98.34	100.81	99.98	**99.58**
500 - Kansas City	$44,108	**109.56**	108.04	107.04	94.70	**104.78**
501 - Topeka	$43,671	**108.47**	104.13	106.24	98.01	**104.24**
502 - Lewis	$39,787	**98.83**	97.41	99.84	101.57	**99.41**
503 - Parsons	$39,598	**98.36**	98.10	100.25	99.97	**99.18**
504 - Oswego	$39,553	**98.24**	98.10	99.97	100.14	**99.12**
505 - Chetopa	$39,591	**98.34**	98.10	99.96	100.25	**99.17**
506 - Labette County	$39,511	**98.14**	98.10	99.86	100.14	**99.07**
507 - Satanta	$40,805	**101.35**	99.57	99.85	101.91	**100.68**
508 - Baxter Springs	$39,690	**98.58**	98.34	100.22	99.99	**99.29**
509 - South Haven	$40,646	**100.96**	100.13	99.85	100.95	**100.48**
511 - Attica	$39,441	**97.96**	96.95	99.85	101.17	**98.98**
512 - Shawnee Mission	$41,916	**104.11**	107.67	101.10	95.61	**102.06**

(a) *[Salary Index] = ([Cost of Living]/100) * ([Working Conditions]/100) * ([Community Amenities]/100) * 100*
(b) This is the effective cost index when the salary index is applied to 50% of each district's costs. It is calculated with the following formula: *[Cost Indx] = ([Sal Indx] - 100) * 0.5 + 100*

Source: LPA analysis of teacher salary and labor market data.

APPENDIX 15
Correlation and Other Studies Reviewed
Bibliography for Question 3

Author(s)	Article or Book Title	Publisher	Publishing information	If a book, the chapters reviewed:
Baker, Bruce; P.C. Green; and C.E. Richards	Financing Education Systems;	Merrill/Prentice-Hall	in press	Ch. 11: Production, Cost & Efficiency; Ch. 13: Teacher Labor Markets and School Finance Policy; Ch. 15: Allocating Resources To Promote Productivity and Efficiency in Schools and School Districts
Burtless, Gary, ed.	Does Money Matter? The Effect of School Resources on Student Achievement and Adult Success	Brookings Institution Press	Washington, DC, 1996	"Have Times Changed? The Relation Between School Resources and Student Performance," by Larry V. Hedges and Rob Greenwald; "Evidence from Fifteen Schools in Austin, Texas," by Richard J. Murnane and Frank Levy
Cohen, David K., Stephen W. Raudenbush, and Deborah Loewenberg Ball	Resources, Instruction, and Research	Educational Evaluation and Policy Analysis	Vol. 25, No. 2 (Summer 2003), pp. 119-142	
Figlio, David N.	Can Public Schools Buy Better-Qualified Teachers?	Industrial and Labor Relations Review	Vol. 55, Issue 4 (July 2002), pp. 686-699	
Greenwald, Rob; Larry V. Hedges; and Richard D. Laine	When Reinventing the Wheel is Not Necessary: A Case Study in the Use of Meta-Analysis in Education Finance	Journal of Education Finance	Vol. 20 (Summer 1994), pp. 1-20	
Greenwald, Rob; Larry V. Hedges; and Richard D. Laine	The Effect of School Resources on Student Achievement	Review of Educational Research	Vol. 66, No. 3 (Fall 1996), pp. 361-396	

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Author(s)	Article or Book Title	Publisher	Publishing information	If a book, the chapters reviewed:
Grissmer, D.W., Flanagan, A., Kawata, J. and Wiliamson, S.	Improving Student Achievement: What NAEP State Test Scores Tell Us	Rand Corporation	Santa Monica, CA: 2000	
Hanushek, Eric A.	"The Failure of Input-Based Schooling Policies"	The Economic Journal (Royal Economic Society)	113 (February 2003), pp. F64-F98	
Ladd, Helen F., and Janet S. Hansen, eds.	Making Money Matter: Financing America's Schools	National Academy Press	Washington, DC; 1999	"How and Why Money Matters: An Analysis of Alabama Schools" by Ronald F. Ferguson and Helen F. Ladd
Mishel, Lawrence R.; Richard Rothstein, eds.	The Class Size Debate	Economic Policy Institute, 1660 L Street, Suite 1200, DC, 20036	Washington, DC: 2002 http://www.epinet.org ISBN 0-944826-92-X	"Understanding the Magnitude and Effect of Class Size on Student Achievement" by Alan B. Krueger "Evidence, Politics, and the Class Size Debate" by Eric Hanushek "Making the Evidence Matter: Implications of the Class Size Research Debate for Policy Makers" by Jennifer King Rice
Nye, B., L.V. Hedges, and S. Konstantopoulos	The Long-Term Effects of Small Classes: A Five-Year Follow-up of the Tennessee Class Size Experiment	Educational Evaluation and Policy Analysis	21 (2), 1999, pp. 127-142	
Pan, Diane, Zena H. Rudo, Cynthia L. Schneider, Lotte Smith-Hansen	Examination of Resource Allocation in Education: Connecting Spending to Student Performance	Southwest Educational Development Laboratory	Austin, TX: April 2003, http://www.sedl.org/rel/policydocs/Examination.pdf	
Standard & Poor's	The Issues and Implications of the "65 Percent Solution"	School Matters, website of the National Education Data Partnership	released November 22, 2005; http://www.schoolmatters.com/pdf/65_paper_schoolmatters.pdf	

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APPENDIX 16
Results of the Cost Studies Applied to
Individual School Districts

The body of our report discusses the results of our cost study on a Statewide basis. This appendix shows the results for all 300 school districts. It compares the funding school districts would receive inflated to 2006-07 under our input-based and outcomes-based approaches, with the funding they would receive under the current formula.

DISTRICT	Base	Low Enrollment/ Correlation	At-Risk	Urban Poverty	Bilingual	Special Education	Vocational Education
101 - ERIE-ST PAUL							
Current Formula	$4,556,693	$1,013,592	$189,011	$0	$0	$1,077,119	$78,755
Input-Based (20)	$5,464,472	$119,730	$568,297	$0	$6,688	$1,340,021	$52,664
Input-Based (18/23)	$5,248,784	$122,598	$545,866	$0	$6,424	$1,340,021	$52,664
Input-Based (25)	$4,836,912	$124,663	$503,032	$0	$5,920	$1,340,021	$52,664
Outcomes-Based	$4,986,466	$458,811	$518,585	$0	$6,103	$1,340,021	$52,664
102 - CIMARRON-ENSIGN							
Current Formula	$2,830,905	$1,019,552	$159,212	$0	$89,823	$465,669	$67,261
Input-Based (20)	$3,394,875	$279,915	$479,346	$0	$41,728	$579,330	$44,972
Input-Based (18/23)	$3,260,876	$267,264	$460,426	$0	$40,081	$579,330	$44,972
Input-Based (25)	$3,004,995	$285,867	$424,296	$0	$36,935	$579,330	$44,972
Outcomes-Based	$3,097,907	$414,432	$437,415	$0	$38,077	$579,330	$44,972
103 - CHEYLIN							
Current Formula	$678,992	$581,506	$41,293	$0	$0	$147,158	$17,028
Input-Based (20)	$814,259	$499,223	$123,543	$0	$0	$183,076	$11,361
Input-Based (18/23)	$782,120	$531,363	$118,666	$0	$0	$183,076	$11,361
Input-Based (25)	$720,747	$592,736	$109,355	$0	$0	$183,076	$11,361
Outcomes-Based	$743,032	$352,308	$112,736	$0	$0	$183,076	$11,361
104 - WHITE ROCK							
Current Formula	$521,483	$497,643	$20,434	$0	$0	$89,757	$2,129
Input-Based (20)	$625,372	$485,823	$61,771	$0	$0	$111,665	$1,420
Input-Based (18/23)	$600,688	$510,507	$59,333	$0	$0	$111,665	$1,420
Input-Based (25)	$553,552	$557,643	$54,677	$0	$0	$111,665	$1,420
Outcomes-Based	$570,667	$327,620	$56,368	$0	$0	$111,665	$1,420
105 - RAWLINS COUNTY							
Current Formula	$1,523,155	$707,513	$65,558	$0	$0	$270,403	$38,739
Input-Based (20)	$1,826,596	$250,017	$197,668	$0	$0	$336,403	$25,800
Input-Based (18/23)	$1,754,498	$245,430	$189,866	$0	$0	$336,403	$25,800
Input-Based (25)	$1,616,823	$269,675	$174,968	$0	$0	$336,403	$25,800
Outcomes-Based	$1,666,814	$388,310	$180,377	$0	$0	$336,403	$25,800
106 - WESTERN PLAINS							
Current Formula	$830,115	$633,016	$40,442	$0	$11,494	$168,321	$5,108
Input-Based (20)	$995,490	$456,132	$121,072	$0	$0	$209,405	$3,385
Input-Based (18/23)	$956,197	$495,425	$116,293	$0	$0	$209,405	$3,385
Input-Based (25)	$881,164	$570,458	$107,168	$0	$0	$209,405	$3,385
Outcomes-Based	$908,409	$355,616	$110,481	$0	$0	$209,405	$3,385
200 - GREELEY COUNTY							
Current Formula	$1,217,502	$634,719	$77,903	$0	$47,678	$142,281	$42,570
Input-Based (20)	$1,460,051	$315,589	$234,731	$0	$30,846	$177,009	$28,403
Input-Based (18/23)	$1,402,422	$322,339	$225,466	$0	$29,629	$177,009	$28,403
Input-Based (25)	$1,292,374	$360,681	$207,774	$0	$27,304	$177,009	$28,403
Outcomes-Based	$1,332,333	$373,599	$214,198	$0	$28,148	$177,009	$28,403
202 - TURNER-KANSAS CITY							
Current Formula	$15,560,612	$333,749	$1,191,534	$0	$191,991	$2,496,993	$243,500
Input-Based (20)	$18,660,579	$57,365	$3,582,741	$1,791,371	$78,162	$3,106,458	$162,466
Input-Based (18/23)	$17,924,029	$66,370	$3,441,327	$1,720,664	$75,077	$3,106,458	$162,466
Input-Based (25)	$16,517,531	$58,356	$3,171,286	$1,585,643	$69,186	$3,106,458	$162,466
Outcomes-Based	$17,028,240	$133,672	$3,269,340	$1,634,670	$71,325	$3,106,458	$162,466
203 - PIPER-KANSAS CITY							
Current Formula	$6,130,080	$593,852	$49,381	$0	$0	$887,477	$128,136
Input-Based (20)	$7,351,307	$79,709	$148,251	$0	$27,669	$1,104,092	$85,446
Input-Based (18/23)	$7,061,144	$83,553	$142,400	$0	$26,576	$1,104,092	$85,446
Input-Based (25)	$6,507,057	$83,551	$131,226	$0	$24,491	$1,104,092	$85,446
Outcomes-Based	$6,708,250	$247,134	$135,283	$0	$25,248	$1,104,092	$85,446

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Trans-portation	New Facilities	Ancillary Facilities	Declining Enrollment	Consolidated Districts	Regional Cost Adjustment	Total	Hold Harmless	Total (w/ Hold Harmless)
$291,933	$0	$0	$0	$0	$0	**$7,207,102**	$0	**$7,207,102**
$247,822	$0	$0	$0	$0	($108,399)	**$7,691,295**	$0	**$7,691,295**
$247,822	$0	$0	$0	$0	($105,125)	**$7,459,053**	$0	**$7,459,053**
$247,822	$0	$0	$0	$0	($98,828)	**$7,012,206**	$194,896	**$7,207,102**
$247,822	$0	$0	$0	$0	($105,769)	**$7,504,703**	$0	**$7,504,703**
$182,898	$0	$0	$0	$0	$0	**$4,815,319**	$0	**$4,815,319**
$158,624	$0	$0	$0	$0	$42,538	**$5,021,326**	$0	**$5,021,326**
$158,624	$0	$0	$0	$0	$41,109	**$4,852,680**	$0	**$4,852,680**
$158,624	$0	$0	$0	$0	$38,746	**$4,573,765**	$241,554	**$4,815,319**
$158,624	$0	$0	$0	$0	$40,761	**$4,811,517**	$3,801	**$4,815,319**
$98,923	$0	$0	$0	$0	$0	**$1,564,900**	$0	**$1,564,900**
$84,453	$0	$0	$0	$0	($10,370)	**$1,705,546**	$0	**$1,705,546**
$84,453	$0	$0	$0	$0	($10,340)	**$1,700,699**	$0	**$1,700,699**
$84,453	$0	$0	$0	$0	($10,284)	**$1,691,443**	$0	**$1,691,443**
$84,453	$0	$0	$0	$0	($8,986)	**$1,477,980**	$86,920	**$1,564,900**
$60,673	$0	$0	$0	$0	$0	**$1,192,118**	$0	**$1,192,118**
$47,658	$0	$0	$0	$0	($15,910)	**$1,317,799**	$0	**$1,317,799**
$47,658	$0	$0	$0	$0	($15,881)	**$1,315,389**	$0	**$1,315,389**
$47,658	$0	$0	$0	$0	($15,826)	**$1,310,789**	$0	**$1,310,789**
$47,658	$0	$0	$0	$0	($13,306)	**$1,102,091**	$90,027	**$1,192,118**
$153,001	$0	$0	$0	$0	$0	**$2,758,369**	$0	**$2,758,369**
$128,163	$0	$0	$0	$0	($22,865)	**$2,741,781**	$16,588	**$2,758,369**
$128,163	$0	$0	$0	$0	($22,167)	**$2,657,994**	$100,375	**$2,758,369**
$128,163	$0	$0	$0	$0	($21,105)	**$2,530,726**	$227,643	**$2,758,369**
$128,163	$0	$0	$0	$0	($22,545)	**$2,703,322**	$55,047	**$2,758,369**
$117,829	$0	$0	$0	$188,526	$0	**$1,994,850**	$0	**$1,994,850**
$123,285	$0	$0	$0	$188,526	($7,421)	**$2,089,873**	$0	**$2,089,873**
$123,285	$0	$0	$0	$188,526	($7,404)	**$2,085,111**	$0	**$2,085,111**
$123,285	$0	$0	$0	$188,526	($7,372)	**$2,076,018**	$0	**$2,076,018**
$123,285	$0	$0	$0	$188,526	($6,720)	**$1,892,387**	$102,463	**$1,994,850**
$130,579	$0	$0	$0	$0	$0	**$2,293,232**	$0	**$2,293,232**
$111,317	$0	$0	$0	$0	($31,016)	**$2,326,932**	$0	**$2,326,932**
$111,317	$0	$0	$0	$0	($30,209)	**$2,266,377**	$26,856	**$2,293,232**
$111,317	$0	$0	$0	$0	($29,002)	**$2,175,860**	$117,372	**$2,293,232**
$111,317	$0	$0	$0	$0	($29,793)	**$2,235,214**	$58,018	**$2,293,232**
$381,624	$0	$0	$0	$0	$0	**$20,400,003**	$0	**$20,400,003**
$298,901	$0	$0	$0	$0	$637,262	**$28,375,306**	$0	**$28,375,306**
$298,901	$0	$0	$0	$0	$615,603	**$27,410,896**	$0	**$27,410,896**
$298,901	$0	$0	$0	$0	$573,664	**$25,543,493**	$0	**$25,543,493**
$298,901	$0	$0	$0	$0	$590,556	**$26,295,628**	$0	**$26,295,628**
$361,839	$0	$0	$0	$0	$0	**$8,150,765**	$0	**$8,150,765**
$306,869	$0	$0	$0	$0	$101,856	**$9,205,199**	$0	**$9,205,199**
$306,869	$0	$0	$0	$0	$98,574	**$8,908,656**	$0	**$8,908,656**
$306,869	$0	$0	$0	$0	$92,226	**$8,334,958**	$0	**$8,334,958**
$306,869	$0	$0	$0	$0	$96,362	**$8,708,684**	$0	**$8,708,684**

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DISTRICT	Base	Low Enrollment/ Correlation	At-Risk	Urban Poverty	Bilingual	Special Education	Vocational Education
204 - BONNER SPRINGS							
Current Formula	$9,548,451	$204,762	$501,049	$0	$53,213	$1,454,199	$117,068
Input-Based (20)	$11,450,682	$5,173	$1,507,222	$0	$93,884	$1,809,139	$78,109
Input-Based (18/23)	$10,998,713	$6,000	$1,447,731	$0	$90,178	$1,809,139	$78,109
Input-Based (25)	$10,135,645	$5,258	$1,334,127	$0	$83,102	$1,809,139	$78,109
Outcomes-Based	$10,449,031	$82,025	$1,375,378	$0	$85,671	$1,809,139	$78,109
205 - BLUESTEM							
Current Formula	$3,065,040	$1,046,796	$119,196	$0	$0	$561,496	$99,188
Input-Based (20)	$3,675,654	$272,846	$358,274	$0	$7,302	$698,545	$66,274
Input-Based (18/23)	$3,530,572	$261,270	$344,133	$0	$7,014	$698,545	$66,274
Input-Based (25)	$3,253,528	$278,865	$317,129	$0	$6,464	$698,545	$66,274
Outcomes-Based	$3,354,125	$439,631	$326,934	$0	$6,664	$698,545	$66,274
206 - REMINGTON-WHITEWATER							
Current Formula	$2,256,210	$916,106	$77,903	$0	$15,325	$450,494	$27,671
Input-Based (20)	$2,705,690	$261,906	$234,731	$0	$0	$560,451	$18,462
Input-Based (18/23)	$2,598,893	$250,772	$225,466	$0	$0	$560,451	$18,462
Input-Based (25)	$2,394,958	$270,995	$207,774	$0	$0	$560,451	$18,462
Outcomes-Based	$2,469,009	$407,656	$214,198	$0	$0	$560,451	$18,462
207 - FT LEAVENWORTH							
Current Formula	$8,088,300	$173,686	$65,558	$0	$0	$816,258	$0
Input-Based (20)	$9,699,642	$18,781	$197,668	$0	$0	$1,015,490	$0
Input-Based (18/23)	$9,316,788	$19,686	$189,866	$0	$0	$1,015,490	$0
Input-Based (25)	$8,585,700	$19,686	$174,968	$0	$0	$1,015,490	$0
Outcomes-Based	$8,851,163	$69,482	$180,377	$0	$0	$1,015,490	$0
208 - WAKEENEY							
Current Formula	$1,626,174	$741,995	$62,578	$0	$0	$329,463	$26,819
Input-Based (20)	$1,950,138	$231,847	$187,785	$0	$0	$409,878	$17,752
Input-Based (18/23)	$1,873,165	$225,771	$180,373	$0	$0	$409,878	$17,752
Input-Based (25)	$1,726,178	$247,626	$166,219	$0	$0	$409,878	$17,752
Outcomes-Based	$1,779,550	$386,431	$171,359	$0	$0	$409,878	$17,752
209 - MOSCOW PUBLIC SCHOOLS							
Current Formula	$1,035,728	$657,281	$69,815	$0	$111,959	$127,352	$2,554
Input-Based (20)	$1,242,065	$405,049	$210,023	$0	$36,928	$158,436	$1,704
Input-Based (18/23)	$1,193,039	$432,433	$201,733	$0	$35,470	$158,436	$1,704
Input-Based (25)	$1,099,421	$495,551	$185,903	$0	$32,687	$158,436	$1,704
Outcomes-Based	$1,133,415	$349,935	$191,651	$0	$33,697	$158,436	$1,704
210 - HUGOTON PUBLIC SCHOOLS							
Current Formula	$4,416,638	$1,031,897	$295,862	$0	$75,775	$476,047	$44,699
Input-Based (20)	$5,296,515	$141,386	$889,508	$0	$66,052	$592,240	$29,823
Input-Based (18/23)	$5,087,457	$142,387	$854,398	$0	$63,445	$592,240	$29,823
Input-Based (25)	$4,688,244	$146,523	$787,354	$0	$58,466	$592,240	$29,823
Outcomes-Based	$4,833,201	$469,641	$811,698	$0	$60,274	$592,240	$29,823
211 - NORTON COMMUNITY SCHOOLS							
Current Formula	$2,790,038	$1,014,017	$114,939	$0	$0	$592,314	$34,482
Input-Based (20)	$3,345,866	$280,876	$345,920	$0	$0	$736,886	$22,959
Input-Based (18/23)	$3,213,801	$268,056	$332,266	$0	$0	$736,886	$22,959
Input-Based (25)	$2,961,615	$286,812	$306,193	$0	$0	$736,886	$22,959
Outcomes-Based	$3,053,185	$409,952	$315,660	$0	$0	$736,886	$22,959
212 - NORTHERN VALLEY							
Current Formula	$838,629	$635,144	$65,558	$0	$0	$183,443	$4,683
Input-Based (20)	$1,005,700	$451,908	$197,668	$0	$0	$228,217	$3,030
Input-Based (18/23)	$966,004	$491,604	$189,866	$0	$0	$228,217	$3,030
Input-Based (25)	$890,202	$567,406	$174,968	$0	$0	$228,217	$3,030
Outcomes-Based	$917,726	$354,928	$180,377	$0	$0	$228,217	$3,030

Trans-portation	New Facilities	Ancillary Facilities	Declining Enrollment	Consolidated Districts	Regional Cost Adjustment	Total	Hold Harmless	Total (w/ Hold Harmless)
$321,391	$0	$0	$0	$0	$0	**$12,200,131**	$0	**$12,200,131**
$284,690	$0	$0	$0	$0	$311,740	**$15,540,639**	$0	**$15,540,639**
$284,690	$0	$0	$0	$0	$301,212	**$15,015,772**	$0	**$15,015,772**
$284,690	$0	$0	$0	$0	$281,059	**$14,011,128**	$0	**$14,011,128**
$284,690	$0	$0	$0	$0	$289,942	**$14,453,984**	$0	**$14,453,984**
$352,606	$0	$0	$0	$0	$0	**$5,244,322**	$0	**$5,244,322**
$305,438	$0	$0	$0	$0	$5,507	**$5,389,841**	$0	**$5,389,841**
$305,438	$0	$0	$0	$0	$5,332	**$5,218,579**	$25,743	**$5,244,322**
$305,438	$0	$0	$0	$0	$5,039	**$4,931,282**	$313,040	**$5,244,322**
$305,438	$0	$0	$0	$0	$5,316	**$5,202,928**	$41,395	**$5,244,322**
$310,839	$0	$0	$0	$0	$0	**$4,054,548**	$0	**$4,054,548**
$269,687	$0	$0	$0	$0	$6,034	**$4,056,961**	$0	**$4,056,961**
$269,687	$0	$0	$0	$0	$5,845	**$3,929,576**	$124,972	**$4,054,548**
$269,687	$0	$0	$0	$0	$5,545	**$3,727,872**	$326,677	**$4,054,548**
$269,687	$0	$0	$0	$0	$5,868	**$3,945,330**	$109,218	**$4,054,548**
$0	$205,613	$0	$0	$0	$0	**$9,349,415**	$0	**$9,349,415**
$0	$205,613	$0	$0	$0	$71,534	**$11,208,728**	$0	**$11,208,728**
$0	$205,613	$0	$0	$0	$69,031	**$10,816,475**	$0	**$10,816,475**
$0	$205,613	$0	$0	$0	$64,239	**$10,065,696**	$0	**$10,065,696**
$0	$205,613	$0	$0	$0	$66,299	**$10,388,424**	$0	**$10,388,424**
$142,449	$0	$0	$0	$0	$0	**$2,929,478**	$0	**$2,929,478**
$118,929	$0	$0	$0	$0	($30,580)	**$2,885,749**	$43,729	**$2,929,478**
$118,929	$0	$0	$0	$0	($29,631)	**$2,796,236**	$133,242	**$2,929,478**
$118,929	$0	$0	$0	$0	($28,171)	**$2,658,411**	$271,067	**$2,929,478**
$118,929	$0	$0	$0	$0	($30,240)	**$2,853,658**	$75,820	**$2,929,478**
$77,380	$0	$0	$0	$0	$0	**$2,082,069**	$0	**$2,082,069**
$68,164	$0	$0	$0	$0	$2,636	**$2,125,004**	$0	**$2,125,004**
$68,164	$0	$0	$0	$0	$2,597	**$2,093,576**	$0	**$2,093,576**
$68,164	$0	$0	$0	$0	$2,536	**$2,044,402**	$37,667	**$2,082,069**
$68,164	$0	$0	$0	$0	$2,405	**$1,939,408**	$142,661	**$2,082,069**
$191,691	$0	$0	$0	$0	$0	**$6,532,607**	$0	**$6,532,607**
$166,404	$0	$0	$0	$0	$2,582	**$7,184,511**	$0	**$7,184,511**
$166,404	$0	$0	$0	$0	$2,494	**$6,938,648**	$0	**$6,938,648**
$166,404	$0	$0	$0	$0	$2,326	**$6,471,382**	$61,226	**$6,532,607**
$166,404	$0	$0	$0	$0	$2,504	**$6,965,785**	$0	**$6,965,785**
$100,682	$0	$0	$0	$0	$0	**$4,646,472**	$0	**$4,646,472**
$86,206	$0	$0	$0	$0	($69,867)	**$4,748,845**	$0	**$4,748,845**
$86,206	$0	$0	$0	$0	($67,569)	**$4,592,606**	$53,866	**$4,646,472**
$86,206	$0	$0	$0	$0	($63,806)	**$4,336,865**	$309,608	**$4,646,472**
$86,206	$0	$0	$0	$0	($67,056)	**$4,557,792**	$88,680	**$4,646,472**
$97,165	$0	$0	$0	$0	$0	**$1,824,621**	$0	**$1,824,621**
$84,292	$0	$0	$0	$0	($28,687)	**$1,942,128**	$0	**$1,942,128**
$84,292	$0	$0	$0	$0	($28,573)	**$1,934,439**	$0	**$1,934,439**
$84,292	$0	$0	$0	$0	($28,357)	**$1,919,757**	$0	**$1,919,757**
$84,292	$0	$0	$0	$0	($25,743)	**$1,742,827**	$81,794	**$1,824,621**

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DISTRICT	Base	Low Enrollment/ Correlation	At-Risk	Urban Poverty	Bilingual	Special Education	Vocational Education
213 - WEST SOLOMON VALLEY SCHOOLS							
Current Formula	$275,428	$279,259	$17,879	$0	$0	$63,052	$4,257
Input-Based (20)	$330,298	$290,216	$54,359	$0	$3,422	$78,442	$2,840
Input-Based (18/23)	$317,261	$303,253	$52,213	$0	$3,287	$78,442	$2,840
Input-Based (25)	$292,366	$328,149	$48,116	$0	$3,029	$78,442	$2,840
Outcomes-Based	$301,405	$232,905	$49,604	$0	$3,122	$78,442	$2,840
214 - ULYSSES							
Current Formula	$7,247,543	$155,381	$575,121	$0	$182,200	$824,974	$115,365
Input-Based (20)	$8,691,389	$49,980	$1,729,599	$0	$108,604	$1,026,334	$76,925
Input-Based (18/23)	$8,348,332	$52,391	$1,661,330	$0	$104,318	$1,026,334	$76,925
Input-Based (25)	$7,693,239	$52,389	$1,530,966	$0	$96,132	$1,026,334	$76,925
Outcomes-Based	$7,931,108	$62,259	$1,578,302	$0	$99,104	$1,026,334	$76,925
215 - LAKIN							
Current Formula	$2,779,395	$1,012,315	$148,569	$0	$70,241	$318,767	$14,048
Input-Based (20)	$3,333,103	$280,801	$447,225	$0	$41,858	$396,572	$9,468
Input-Based (18/23)	$3,201,543	$267,960	$429,573	$0	$40,206	$396,572	$9,468
Input-Based (25)	$2,950,318	$286,728	$395,864	$0	$37,051	$396,572	$9,468
Outcomes-Based	$3,041,539	$408,687	$408,104	$0	$38,197	$396,572	$9,468
216 - DEERFIELD							
Current Formula	$1,524,006	$707,939	$147,718	$0	$182,200	$193,113	$71,092
Input-Based (20)	$1,827,617	$250,157	$444,754	$0	$80,999	$240,248	$47,339
Input-Based (18/23)	$1,755,479	$245,568	$427,199	$0	$77,802	$240,248	$47,339
Input-Based (25)	$1,617,727	$269,826	$393,677	$0	$71,697	$240,248	$47,339
Outcomes-Based	$1,667,745	$388,527	$405,849	$0	$73,914	$240,248	$47,339
217 - ROLLA							
Current Formula	$882,050	$644,084	$69,815	$0	$40,442	$123,137	$26,819
Input-Based (20)	$1,057,771	$442,327	$210,023	$0	$25,672	$153,193	$17,752
Input-Based (18/23)	$1,016,020	$481,078	$201,733	$0	$24,658	$153,193	$17,752
Input-Based (25)	$936,293	$556,577	$185,903	$0	$22,724	$153,193	$17,752
Outcomes-Based	$965,243	$350,504	$191,651	$0	$23,426	$153,193	$17,752
218 - ELKHART							
Current Formula	$2,876,455	$1,025,511	$155,381	$0	$129,839	$272,899	$33,630
Input-Based (20)	$3,449,499	$278,747	$466,992	$0	$47,099	$339,508	$22,391
Input-Based (18/23)	$3,313,344	$266,290	$448,559	$0	$45,240	$339,508	$22,391
Input-Based (25)	$3,053,346	$284,714	$413,361	$0	$41,690	$339,508	$22,391
Outcomes-Based	$3,147,753	$419,397	$426,142	$0	$42,979	$339,508	$22,391
219 - MINNEOLA							
Current Formula	$1,140,876	$649,193	$65,558	$0	$0	$211,340	$3,406
Input-Based (20)	$1,368,160	$358,703	$197,668	$0	$15,874	$262,924	$2,130
Input-Based (18/23)	$1,314,157	$375,007	$189,866	$0	$15,247	$262,924	$2,130
Input-Based (25)	$1,211,036	$425,000	$174,968	$0	$14,051	$262,924	$2,130
Outcomes-Based	$1,248,480	$364,894	$180,377	$0	$14,485	$262,924	$2,130
220 - ASHLAND							
Current Formula	$921,215	$650,044	$64,706	$0	$0	$172,588	$11,494
Input-Based (20)	$1,104,738	$436,542	$195,198	$0	$0	$214,713	$7,622
Input-Based (18/23)	$1,061,133	$472,985	$187,493	$0	$0	$214,713	$7,622
Input-Based (25)	$977,866	$546,158	$172,780	$0	$0	$214,713	$7,622
Outcomes-Based	$1,008,101	$344,634	$178,123	$0	$0	$214,713	$7,622
221 - NORTH CENTRAL							
Current Formula	$483,170	$472,953	$16,602	$0	$0	$129,944	$4,257
Input-Based (20)	$579,426	$473,210	$49,417	$0	$0	$161,661	$2,840
Input-Based (18/23)	$556,555	$496,080	$47,467	$0	$0	$161,661	$2,840
Input-Based (25)	$512,883	$539,753	$43,742	$0	$0	$161,661	$2,840
Outcomes-Based	$528,741	$344,646	$45,094	$0	$0	$161,661	$2,840

Trans-portation	New Facilities	Ancillary Facilities	Declining Enrollment	Consolidated Districts	Regional Cost Adjustment	Total	Hold Harmless	Total (w/ Hold Harmless)
$54,078	$0	$0	$0	$0	$0	**$693,953**	$0	**$693,953**
$45,347	$0	$0	$0	$0	($12,092)	**$792,832**	$0	**$792,832**
$45,347	$0	$0	$0	$0	($12,058)	**$790,585**	$0	**$790,585**
$45,347	$0	$0	$0	$0	($11,993)	**$786,296**	$0	**$786,296**
$45,347	$0	$0	$0	$0	($10,721)	**$702,944**	$0	**$702,944**
$269,071	$28,948	$0	$0	$0	$0	**$9,398,601**	$0	**$9,398,601**
$228,607	$28,948	$0	$0	$0	$33,728	**$11,974,115**	$0	**$11,974,115**
$228,607	$28,948	$0	$0	$0	$32,561	**$11,559,746**	$0	**$11,559,746**
$228,607	$28,948	$0	$0	$0	$30,319	**$10,763,859**	$0	**$10,763,859**
$228,607	$28,948	$0	$0	$0	$31,161	**$11,062,748**	$0	**$11,062,748**
$135,855	$0	$0	$0	$0	$0	**$4,479,190**	$0	**$4,479,190**
$113,971	$0	$0	$0	$0	($6,959)	**$4,616,039**	$0	**$4,616,039**
$113,971	$0	$0	$0	$0	($6,713)	**$4,452,579**	$26,611	**$4,479,190**
$113,971	$0	$0	$0	$0	($6,307)	**$4,183,664**	$295,525	**$4,479,190**
$113,971	$0	$0	$0	$0	($6,648)	**$4,409,889**	$69,300	**$4,479,190**
$83,535	$0	$0	$0	$0	$0	**$2,909,602**	$0	**$2,909,602**
$80,682	$0	$0	$0	$0	$3,194	**$2,974,989**	$0	**$2,974,989**
$80,682	$0	$0	$0	$0	$3,089	**$2,877,405**	$32,197	**$2,909,602**
$80,682	$0	$0	$0	$0	$2,925	**$2,724,119**	$185,483	**$2,909,602**
$80,682	$0	$0	$0	$0	$3,121	**$2,907,425**	$2,178	**$2,909,602**
$78,699	$0	$0	$0	$0	$0	**$1,865,046**	$0	**$1,865,046**
$66,680	$0	$0	$0	$0	($13,250)	**$1,960,168**	$0	**$1,960,168**
$66,680	$0	$0	$0	$0	($13,168)	**$1,947,947**	$0	**$1,947,947**
$66,680	$0	$0	$0	$0	($13,020)	**$1,926,102**	$0	**$1,926,102**
$66,680	$0	$0	$0	$0	($11,874)	**$1,756,574**	$108,472	**$1,865,046**
$43,526	$0	$0	$0	$0	$0	**$4,537,241**	$0	**$4,537,241**
$38,677	$0	$0	$0	$0	($26,541)	**$4,616,372**	$0	**$4,616,372**
$38,677	$0	$0	$0	$0	($25,576)	**$4,448,435**	$88,806	**$4,537,241**
$38,677	$0	$0	$0	$0	($23,973)	**$4,169,715**	$367,526	**$4,537,241**
$38,677	$0	$0	$0	$0	($25,363)	**$4,411,484**	$125,757	**$4,537,241**
$76,061	$0	$0	$0	$0	$0	**$2,146,433**	$0	**$2,146,433**
$67,724	$0	$0	$0	$0	($17,289)	**$2,255,896**	$0	**$2,255,896**
$67,724	$0	$0	$0	$0	($16,938)	**$2,210,119**	$0	**$2,210,119**
$67,724	$0	$0	$0	$0	($16,412)	**$2,141,421**	$5,012	**$2,146,433**
$67,724	$0	$0	$0	$0	($16,284)	**$2,124,731**	$21,702	**$2,146,433**
$94,966	$0	$0	$0	$0	$0	**$1,915,013**	$0	**$1,915,013**
$80,979	$0	$0	$0	$0	($15,418)	**$2,024,373**	$0	**$2,024,373**
$80,979	$0	$0	$0	$0	($15,306)	**$2,009,618**	$0	**$2,009,618**
$80,979	$0	$0	$0	$0	($15,118)	**$1,984,999**	$0	**$1,984,999**
$80,979	$0	$0	$0	$0	($13,864)	**$1,820,307**	$94,706	**$1,915,013**
$84,854	$0	$0	$0	$0	$0	**$1,191,780**	$0	**$1,191,780**
$70,995	$0	$0	$0	$0	($6,549)	**$1,331,000**	$0	**$1,331,000**
$70,995	$0	$0	$0	$0	($6,540)	**$1,329,059**	$0	**$1,329,059**
$70,995	$0	$0	$0	$0	($6,521)	**$1,325,352**	$0	**$1,325,352**
$70,995	$0	$0	$0	$0	($5,650)	**$1,148,326**	$43,454	**$1,191,780**

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DISTRICT	Base	Low Enrollment/ Correlation	At-Risk	Urban Poverty	Bilingual	Special Education	Vocational Education
222 - WASHINGTON SCHOOLS							
Current Formula	$1,504,850	$701,128	$54,915	$0	$0	$266,250	$25,116
Input-Based (20)	$1,804,644	$252,423	$165,547	$0	$6,979	$331,236	$16,853
Input-Based (18/23)	$1,733,413	$248,073	$159,013	$0	$6,704	$331,236	$16,853
Input-Based (25)	$1,597,392	$272,648	$146,535	$0	$6,178	$331,236	$16,853
Outcomes-Based	$1,646,782	$387,984	$151,066	$0	$6,369	$331,236	$16,853
223 - BARNES							
Current Formula	$1,632,985	$744,124	$85,566	$0	$0	$308,870	$99,188
Input-Based (20)	$1,958,307	$229,882	$256,969	$0	$0	$384,259	$66,274
Input-Based (18/23)	$1,881,010	$223,682	$246,826	$0	$0	$384,259	$66,274
Input-Based (25)	$1,733,408	$245,292	$227,458	$0	$0	$384,259	$66,274
Outcomes-Based	$1,787,003	$385,694	$234,491	$0	$0	$384,259	$66,274
224 - CLIFTON-CLYDE							
Current Formula	$1,354,152	$647,490	$62,578	$0	$0	$268,170	$33,630
Input-Based (20)	$1,623,924	$270,963	$187,785	$0	$11,489	$333,625	$22,368
Input-Based (18/23)	$1,559,826	$268,522	$180,373	$0	$11,035	$333,625	$22,368
Input-Based (25)	$1,437,427	$295,668	$166,219	$0	$10,169	$333,625	$22,368
Outcomes-Based	$1,481,871	$384,284	$171,359	$0	$10,484	$333,625	$22,368
225 - FOWLER							
Current Formula	$774,774	$617,265	$75,775	$0	$17,028	$127,728	$0
Input-Based (20)	$929,124	$479,180	$227,319	$0	$12,978	$158,904	$0
Input-Based (18/23)	$892,450	$515,854	$218,346	$0	$12,466	$158,904	$0
Input-Based (25)	$822,420	$585,884	$201,213	$0	$11,488	$158,904	$0
Outcomes-Based	$847,848	$357,945	$207,434	$0	$11,843	$158,904	$0
226 - MEADE							
Current Formula	$2,085,930	$875,239	$94,505	$0	$18,305	$329,234	$26,819
Input-Based (20)	$2,501,487	$248,757	$284,148	$0	$8,939	$409,593	$17,752
Input-Based (18/23)	$2,402,751	$238,883	$272,933	$0	$8,586	$409,593	$17,752
Input-Based (25)	$2,214,207	$259,261	$251,516	$0	$7,913	$409,593	$17,752
Outcomes-Based	$2,282,668	$405,111	$259,292	$0	$8,157	$409,593	$17,752
227 - JETMORE							
Current Formula	$1,264,329	$622,373	$52,787	$0	$0	$211,117	$15,325
Input-Based (20)	$1,516,207	$285,078	$158,135	$0	$0	$262,647	$10,178
Input-Based (18/23)	$1,456,361	$285,329	$151,893	$0	$0	$262,647	$10,178
Input-Based (25)	$1,342,080	$315,621	$139,974	$0	$0	$262,647	$10,178
Outcomes-Based	$1,383,576	$377,939	$144,302	$0	$0	$262,647	$10,178
228 - HANSTON							
Current Formula	$387,387	$392,921	$22,136	$0	$0	$125,356	$0
Input-Based (20)	$464,562	$408,186	$66,713	$0	$0	$155,953	$0
Input-Based (18/23)	$446,225	$426,523	$64,080	$0	$0	$155,953	$0
Input-Based (25)	$411,210	$461,538	$59,052	$0	$0	$155,953	$0
Outcomes-Based	$423,924	$327,578	$60,877	$0	$0	$155,953	$0
229 - BLUE VALLEY							
Current Formula	$80,923,867	$1,736,005	$394,198	$0	$86,843	$12,296,546	$1,107,246
Input-Based (20)	$97,045,425	$2,342,677	$1,186,011	$0	$128,291	$15,297,881	$738,744
Input-Based (18/23)	$93,214,953	$2,709,759	$1,139,198	$0	$123,228	$15,297,881	$738,744
Input-Based (25)	$85,900,380	$2,383,736	$1,049,805	$0	$113,558	$15,297,881	$738,744
Outcomes-Based	$88,556,350	$695,167	$1,082,264	$0	$117,069	$15,297,881	$738,744
230 - SPRING HILL							
Current Formula	$7,279,470	$156,232	$205,613	$0	$50,658	$1,370,487	$133,244
Input-Based (20)	$8,729,677	$49,017	$617,714	$0	$32,188	$1,704,994	$88,760
Input-Based (18/23)	$8,385,109	$51,382	$593,332	$0	$30,918	$1,704,994	$88,760
Input-Based (25)	$7,727,130	$51,380	$546,774	$0	$28,492	$1,704,994	$88,760
Outcomes-Based	$7,966,047	$62,533	$563,679	$0	$29,373	$1,704,994	$88,760

Trans-portation	New Facilities	Ancillary Facilities	Declining Enrollment	Consolidated Districts	Regional Cost Adjustment	Total	Hold Harmless	Total (w/ Hold Harmless)
$91,449	$0	$0	$0	$0	$0	**$2,643,708**	$0	**$2,643,708**
$77,970	$0	$0	$0	$0	($15,964)	**$2,639,688**	$4,020	**$2,643,708**
$77,970	$0	$0	$0	$0	($15,469)	**$2,557,792**	$85,915	**$2,643,708**
$77,970	$0	$0	$0	$0	($14,721)	**$2,434,091**	$209,617	**$2,643,708**
$77,970	$0	$0	$0	$0	($15,740)	**$2,602,520**	$41,188	**$2,643,708**
$177,622	$0	$0	$0	$0	$0	**$3,048,354**	$0	**$3,048,354**
$152,073	$0	$0	$0	$0	($13,281)	**$3,034,482**	$13,872	**$3,048,354**
$152,073	$0	$0	$0	$0	($12,873)	**$2,941,251**	$107,103	**$3,048,354**
$152,073	$0	$0	$0	$0	($12,239)	**$2,796,524**	$251,831	**$3,048,354**
$152,073	$0	$0	$0	$0	($13,115)	**$2,996,678**	$51,676	**$3,048,354**
$177,622	$0	$0	$0	$0	$0	**$2,543,642**	$0	**$2,543,642**
$153,256	$0	$0	$0	$0	($8,052)	**$2,595,357**	$0	**$2,595,357**
$153,256	$0	$0	$0	$0	($7,822)	**$2,521,183**	$22,459	**$2,543,642**
$153,256	$0	$0	$0	$0	($7,481)	**$2,411,251**	$132,391	**$2,543,642**
$153,256	$0	$0	$0	$0	($7,910)	**$2,549,336**	$0	**$2,549,336**
$48,802	$0	$0	$0	$0	$0	**$1,661,372**	$0	**$1,661,372**
$41,695	$0	$0	$0	$0	$9,844	**$1,859,044**	$0	**$1,859,044**
$41,695	$0	$0	$0	$0	$9,793	**$1,849,509**	$0	**$1,849,509**
$41,695	$0	$0	$0	$0	$9,697	**$1,831,300**	$0	**$1,831,300**
$41,695	$0	$0	$0	$0	$8,654	**$1,634,323**	$27,048	**$1,661,372**
$124,863	$0	$0	$0	$0	$0	**$3,554,896**	$0	**$3,554,896**
$109,179	$0	$0	$0	$0	$20,281	**$3,600,136**	$0	**$3,600,136**
$109,179	$0	$0	$0	$0	$19,600	**$3,479,278**	$75,618	**$3,554,896**
$109,179	$0	$0	$0	$0	$18,522	**$3,287,943**	$266,953	**$3,554,896**
$109,179	$0	$0	$0	$0	$19,782	**$3,511,535**	$43,361	**$3,554,896**
$128,820	$0	$0	$0	$0	$0	**$2,294,752**	$0	**$2,294,752**
$110,237	$0	$0	$0	$0	($137)	**$2,342,344**	$0	**$2,342,344**
$110,237	$0	$0	$0	$0	($133)	**$2,276,512**	$18,240	**$2,294,752**
$110,237	$0	$0	$0	$0	($127)	**$2,180,610**	$114,142	**$2,294,752**
$110,237	$0	$0	$0	$0	($133)	**$2,288,746**	$6,006	**$2,294,752**
$54,957	$0	$0	$0	$0	$0	**$982,758**	$0	**$982,758**
$48,681	$0	$0	$0	$0	($846)	**$1,143,250**	$0	**$1,143,250**
$48,681	$0	$0	$0	$0	($844)	**$1,140,618**	$0	**$1,140,618**
$48,681	$0	$0	$0	$0	($840)	**$1,135,594**	$0	**$1,135,594**
$48,681	$0	$0	$0	$0	($752)	**$1,016,262**	$0	**$1,016,262**
$1,831,178	$300,119	$6,146,257	$0	$0	$0	**$104,822,259**	$0	**$104,822,259**
$1,399,795	$300,119	$6,146,257	$0	$0	$1,970,258	**$126,555,457**	$0	**$126,555,457**
$1,399,795	$300,119	$6,146,257	$0	$0	$1,914,665	**$122,984,597**	$0	**$122,984,597**
$1,399,795	$300,119	$6,146,257	$0	$0	$1,792,266	**$115,122,540**	$0	**$115,122,540**
$1,399,795	$300,119	$6,146,257	$0	$0	$1,808,134	**$116,141,779**	$0	**$116,141,779**
$353,486	$0	$0	$0	$0	$0	**$9,549,189**	$0	**$9,549,189**
$314,699	$0	$0	$0	$0	$253,962	**$11,791,012**	$0	**$11,791,012**
$314,699	$0	$0	$0	$0	$245,865	**$11,415,058**	$0	**$11,415,058**
$314,699	$0	$0	$0	$0	$230,302	**$10,692,530**	$0	**$10,692,530**
$314,699	$0	$0	$0	$0	$236,199	**$10,966,283**	$0	**$10,966,283**

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231 - GARDNER-EDGERTON-ANTIOCH							
Current Formula	$15,219,626	$326,512	$395,901	$0	$2,980	$2,595,316	$234,135
Input-Based (20)	$18,251,662	$53,396	$1,190,953	$0	$9,032	$3,228,779	$156,218
Input-Based (18/23)	$17,531,253	$61,780	$1,143,945	$0	$8,676	$3,228,779	$156,218
Input-Based (25)	$16,155,576	$54,318	$1,054,179	$0	$7,995	$3,228,779	$156,218
Outcomes-Based	$16,655,093	$130,742	$1,086,774	$0	$8,242	$3,228,779	$156,218
232 - DESOTO							
Current Formula	$21,118,977	$452,945	$378,022	$0	$157,083	$3,183,247	$220,087
Input-Based (20)	$25,326,275	$139,287	$1,136,594	$0	$68,555	$3,960,213	$146,703
Input-Based (18/23)	$24,326,623	$161,120	$1,091,731	$0	$65,849	$3,960,213	$146,703
Input-Based (25)	$22,417,715	$141,701	$1,006,063	$0	$60,682	$3,960,213	$146,703
Outcomes-Based	$23,110,852	$181,420	$1,037,170	$0	$62,558	$3,960,213	$146,703
233 - OLATHE							
Current Formula	$100,116,126	$2,147,657	$2,077,842	$0	$448,262	$17,396,869	$1,650,013
Input-Based (20)	$120,061,143	$2,898,276	$6,248,795	$0	$508,955	$21,643,089	$1,100,861
Input-Based (18/23)	$115,322,219	$3,352,417	$6,002,149	$0	$488,866	$21,643,089	$1,100,861
Input-Based (25)	$106,272,891	$2,949,073	$5,531,161	$0	$450,505	$21,643,089	$1,100,861
Outcomes-Based	$109,558,761	$860,036	$5,702,180	$0	$464,434	$21,643,089	$1,100,861
234 - FORT SCOTT							
Current Formula	$8,374,796	$179,645	$657,281	$0	$4,257	$932,683	$152,401
Input-Based (20)	$10,043,213	$6,417	$1,976,685	$0	$4,602	$1,160,332	$101,778
Input-Based (18/23)	$9,646,798	$6,727	$1,898,663	$0	$4,421	$1,160,332	$101,778
Input-Based (25)	$8,889,815	$6,726	$1,749,675	$0	$4,074	$1,160,332	$101,778
Outcomes-Based	$9,164,680	$71,943	$1,803,774	$0	$4,200	$1,160,332	$101,778
235 - UNIONTOWN							
Current Formula	$1,888,831	$822,452	$129,839	$0	$0	$271,196	$28,948
Input-Based (20)	$2,265,122	$232,143	$390,395	$0	$7,916	$337,390	$19,172
Input-Based (18/23)	$2,175,715	$223,640	$374,986	$0	$7,603	$337,390	$19,172
Input-Based (25)	$2,004,987	$243,842	$345,561	$0	$7,007	$337,390	$19,172
Outcomes-Based	$2,066,979	$396,220	$356,245	$0	$7,223	$337,390	$19,172
237 - SMITH CENTER							
Current Formula	$1,946,726	$838,629	$111,108	$0	$0	$420,886	$63,855
Input-Based (20)	$2,334,551	$237,251	$333,566	$0	$0	$523,616	$42,605
Input-Based (18/23)	$2,242,404	$228,360	$320,399	$0	$0	$523,616	$42,605
Input-Based (25)	$2,066,442	$248,672	$295,258	$0	$0	$523,616	$42,605
Outcomes-Based	$2,130,335	$399,804	$304,387	$0	$0	$523,616	$42,605
238 - WEST SMITH COUNTY							
Current Formula	$790,951	$622,373	$51,084	$0	$0	$167,952	$17,454
Input-Based (20)	$948,523	$472,393	$153,193	$0	$0	$208,945	$11,693
Input-Based (18/23)	$911,084	$509,833	$147,146	$0	$0	$208,945	$11,693
Input-Based (25)	$839,591	$581,325	$135,600	$0	$0	$208,945	$11,693
Outcomes-Based	$865,551	$357,240	$139,792	$0	$0	$208,945	$11,693
239 - NORTH OTTAWA COUNTY							
Current Formula	$2,320,491	$930,155	$98,762	$0	$0	$407,628	$60,449
Input-Based (20)	$2,782,776	$266,607	$296,503	$0	$22,094	$507,122	$40,238
Input-Based (18/23)	$2,672,937	$254,981	$284,799	$0	$21,222	$507,122	$40,238
Input-Based (25)	$2,463,192	$275,079	$262,451	$0	$19,557	$507,122	$40,238
Outcomes-Based	$2,539,352	$407,497	$270,566	$0	$20,161	$507,122	$40,238
240 - TWIN VALLEY							
Current Formula	$2,728,737	$1,005,078	$89,397	$0	$0	$385,442	$73,646
Input-Based (20)	$3,272,353	$281,553	$269,323	$0	$0	$479,521	$49,232
Input-Based (18/23)	$3,143,190	$268,534	$258,693	$0	$0	$479,521	$49,232
Input-Based (25)	$2,896,544	$287,455	$238,393	$0	$0	$479,521	$49,232
Outcomes-Based	$2,986,103	$403,002	$245,764	$0	$0	$479,521	$49,232

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$595,298	$425,700	$0	$0	$0	$0	**$19,795,468**	$0	**$19,795,468**
$523,895	$425,700	$0	$0	$0	$533,408	**$24,373,044**	$0	**$24,373,044**
$523,895	$425,700	$0	$0	$0	$516,417	**$23,596,662**	$0	**$23,596,662**
$523,895	$425,700	$0	$0	$0	$483,445	**$22,090,106**	$0	**$22,090,106**
$523,895	$425,700	$0	$0	$0	$497,067	**$22,712,511**	$0	**$22,712,511**
$648,057	$706,662	$590,446	$0	$0	$0	**$27,455,526**	$0	**$27,455,526**
$583,003	$706,662	$590,446	$0	$0	$670,466	**$33,328,203**	$0	**$33,328,203**
$583,003	$706,662	$590,446	$0	$0	$649,415	**$32,281,764**	$0	**$32,281,764**
$583,003	$706,662	$590,446	$0	$0	$607,961	**$30,221,148**	$0	**$30,221,148**
$583,003	$706,662	$590,446	$0	$0	$623,684	**$31,002,710**	$0	**$31,002,710**
$1,603,875	$1,926,293	$14,204,332	$0	$0	$0	**$141,571,268**	$0	**$141,571,268**
$1,259,703	$1,926,293	$14,204,332	$0	$0	$4,010,204	**$173,861,651**	$0	**$173,861,651**
$1,259,703	$1,926,293	$14,204,332	$0	$0	$3,902,742	**$169,202,671**	$0	**$169,202,671**
$1,259,703	$1,926,293	$14,204,332	$0	$0	$3,667,538	**$159,005,445**	$0	**$159,005,445**
$1,259,703	$1,926,293	$14,204,332	$0	$0	$3,700,162	**$160,419,852**	$0	**$160,419,852**
$442,736	$0	$0	$0	$0	$0	**$10,743,799**	$0	**$10,743,799**
$383,170	$0	$0	$0	$0	($155,221)	**$13,520,977**	$0	**$13,520,977**
$383,170	$0	$0	$0	$0	($149,837)	**$13,052,052**	$0	**$13,052,052**
$383,170	$0	$0	$0	$0	($139,551)	**$12,156,019**	$0	**$12,156,019**
$383,170	$0	$0	$0	$0	($144,026)	**$12,545,850**	$0	**$12,545,850**
$264,675	$0	$0	$0	$0	$0	**$3,405,940**	$0	**$3,405,940**
$226,288	$0	$0	$0	$0	($35,235)	**$3,443,190**	$0	**$3,443,190**
$226,288	$0	$0	$0	$0	($34,084)	**$3,330,710**	$75,230	**$3,405,940**
$226,288	$0	$0	$0	$0	($32,255)	**$3,151,991**	$253,949	**$3,405,940**
$226,288	$0	$0	$0	$0	($34,537)	**$3,374,981**	$30,960	**$3,405,940**
$174,545	$0	$0	$0	$0	$0	**$3,555,748**	$0	**$3,555,748**
$152,860	$0	$0	$0	$0	($50,640)	**$3,573,808**	$0	**$3,573,808**
$152,860	$0	$0	$0	$0	($49,045)	**$3,461,199**	$94,549	**$3,555,748**
$152,860	$0	$0	$0	$0	($46,519)	**$3,282,934**	$272,815	**$3,555,748**
$152,860	$0	$0	$0	$0	($49,651)	**$3,503,957**	$51,792	**$3,555,748**
$92,768	$0	$0	$0	$0	$0	**$1,742,581**	$0	**$1,742,581**
$84,405	$0	$0	$0	$0	($25,325)	**$1,853,827**	$0	**$1,853,827**
$84,405	$0	$0	$0	$0	($25,243)	**$1,847,862**	$0	**$1,847,862**
$84,405	$0	$0	$0	$0	($25,088)	**$1,836,471**	$0	**$1,836,471**
$84,405	$0	$0	$0	$0	($22,474)	**$1,645,152**	$97,429	**$1,742,581**
$193,010	$0	$0	$0	$0	$0	**$4,010,495**	$0	**$4,010,495**
$167,851	$0	$0	$0	$0	$16,769	**$4,099,960**	$0	**$4,099,960**
$167,851	$0	$0	$0	$0	$16,219	**$3,965,369**	$45,126	**$4,010,495**
$167,851	$0	$0	$0	$0	$15,341	**$3,750,831**	$259,664	**$4,010,495**
$167,851	$0	$0	$0	$0	$16,234	**$3,969,021**	$41,474	**$4,010,495**
$189,493	$0	$0	$0	$0	$0	**$4,471,793**	$0	**$4,471,793**
$163,296	$0	$0	$0	$0	$11,469	**$4,526,747**	$0	**$4,526,747**
$163,296	$0	$0	$0	$0	$11,081	**$4,373,546**	$98,247	**$4,471,793**
$163,296	$0	$0	$0	$0	$10,451	**$4,124,892**	$346,901	**$4,471,793**
$163,296	$0	$0	$0	$0	$10,990	**$4,337,908**	$133,885	**$4,471,793**

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241 - WALLACE COUNTY SCHOOLS							
Current Formula	$952,717	$653,875	$59,172	$0	$0	$164,195	$5,534
Input-Based (20)	$1,142,516	$428,097	$177,902	$0	$0	$204,272	$3,550
Input-Based (18/23)	$1,097,420	$462,082	$170,880	$0	$0	$204,272	$3,550
Input-Based (25)	$1,011,305	$532,538	$157,471	$0	$0	$204,272	$3,550
Outcomes-Based	$1,042,574	$336,717	$162,340	$0	$0	$204,272	$3,550
242 - WESKAN							
Current Formula	$557,667	$519,780	$29,373	$0	$1,277	$97,622	$4,683
Input-Based (20)	$668,765	$495,855	$88,951	$0	$0	$121,450	$3,006
Input-Based (18/23)	$642,368	$522,252	$85,440	$0	$0	$121,450	$3,006
Input-Based (25)	$591,961	$572,658	$78,735	$0	$0	$121,450	$3,006
Outcomes-Based	$610,264	$331,162	$81,170	$0	$0	$121,450	$3,006
243 - LEBO-WAVERLY							
Current Formula	$2,464,803	$959,954	$106,851	$0	$0	$684,256	$56,618
Input-Based (20)	$2,955,838	$276,541	$321,211	$0	$6,971	$851,269	$37,871
Input-Based (18/23)	$2,839,168	$263,770	$308,533	$0	$6,695	$851,269	$37,871
Input-Based (25)	$2,616,379	$283,430	$284,322	$0	$6,170	$851,269	$37,871
Outcomes-Based	$2,697,275	$404,494	$293,113	$0	$6,361	$851,269	$37,871
244 - BURLINGTON							
Current Formula	$3,639,735	$1,076,170	$176,666	$0	$0	$894,098	$71,092
Input-Based (20)	$4,364,839	$235,919	$531,234	$0	$28,260	$1,112,329	$47,339
Input-Based (18/23)	$4,192,555	$228,359	$510,266	$0	$27,145	$1,112,329	$47,339
Input-Based (25)	$3,863,565	$241,830	$470,225	$0	$25,015	$1,112,329	$47,339
Outcomes-Based	$3,983,023	$495,605	$484,764	$0	$25,788	$1,112,329	$47,339
245 - LEROY-GRIDLEY							
Current Formula	$1,133,639	$650,044	$49,381	$0	$0	$257,923	$0
Input-Based (20)	$1,359,481	$363,381	$148,251	$0	$0	$320,877	$0
Input-Based (18/23)	$1,305,821	$380,683	$142,400	$0	$0	$320,877	$0
Input-Based (25)	$1,203,354	$431,911	$131,226	$0	$0	$320,877	$0
Outcomes-Based	$1,240,560	$364,214	$135,283	$0	$0	$320,877	$0
246 - NORTHEAST							
Current Formula	$2,456,289	$958,251	$238,392	$0	$0	$387,827	$63,855
Input-Based (20)	$2,945,628	$275,976	$716,548	$0	$0	$482,488	$42,605
Input-Based (18/23)	$2,829,361	$263,273	$688,265	$0	$0	$482,488	$42,605
Input-Based (25)	$2,607,342	$282,964	$634,257	$0	$0	$482,488	$42,605
Outcomes-Based	$2,687,958	$404,759	$653,868	$0	$0	$482,488	$42,605
247 - CHEROKEE							
Current Formula	$3,411,986	$1,070,636	$213,701	$0	$0	$518,860	$45,976
Input-Based (20)	$4,091,717	$253,575	$642,423	$0	$6,941	$645,503	$30,770
Input-Based (18/23)	$3,930,213	$244,211	$617,066	$0	$6,667	$645,503	$30,770
Input-Based (25)	$3,621,810	$259,571	$568,644	$0	$6,144	$645,503	$30,770
Outcomes-Based	$3,733,793	$474,330	$586,226	$0	$6,333	$645,503	$30,770
248 - GIRARD							
Current Formula	$4,440,051	$1,028,917	$245,629	$0	$0	$673,171	$120,473
Input-Based (20)	$5,324,593	$138,155	$738,786	$0	$0	$837,479	$80,476
Input-Based (18/23)	$5,114,426	$139,441	$709,625	$0	$0	$837,479	$80,476
Input-Based (25)	$4,713,097	$143,264	$653,941	$0	$0	$837,479	$80,476
Outcomes-Based	$4,858,823	$468,214	$674,160	$0	$0	$837,479	$80,476
249 - FRONTENAC PUBLIC SCHOOLS							
Current Formula	$3,346,002	$1,067,656	$147,718	$0	$0	$430,425	$39,164
Input-Based (20)	$4,012,589	$258,268	$444,754	$0	$0	$535,483	$26,036
Input-Based (18/23)	$3,854,208	$248,411	$427,199	$0	$0	$535,483	$26,036
Input-Based (25)	$3,551,769	$264,283	$393,677	$0	$0	$535,483	$26,036
Outcomes-Based	$3,661,586	$468,040	$405,849	$0	$0	$535,483	$26,036

Trans-portation	New Facilities	Ancillary Facilities	Declining Enrollment	Consolidated Districts	Regional Cost Adjustment	Total	Hold Harmless	Total (w/ Hold Harmless)
$95,406	$0	$0	$0	$0	$0	**$1,930,900**	$0	**$1,930,900**
$75,642	$0	$0	$0	$0	($19,941)	**$2,012,038**	$0	**$2,012,038**
$75,642	$0	$0	$0	$0	($19,763)	**$1,994,083**	$0	**$1,994,083**
$75,642	$0	$0	$0	$0	($19,477)	**$1,965,300**	$0	**$1,965,300**
$75,642	$0	$0	$0	$0	($17,910)	**$1,807,184**	$123,715	**$1,930,900**
$69,906	$0	$0	$0	$0	$0	**$1,280,308**	$0	**$1,280,308**
$61,462	$0	$0	$0	$0	($13,224)	**$1,426,264**	$0	**$1,426,264**
$61,462	$0	$0	$0	$0	($13,191)	**$1,422,786**	$0	**$1,422,786**
$61,462	$0	$0	$0	$0	($13,130)	**$1,416,143**	$0	**$1,416,143**
$61,462	$0	$0	$0	$0	($11,102)	**$1,197,412**	$82,896	**$1,280,308**
$133,656	$0	$0	$0	$0	$0	**$4,406,137**	$0	**$4,406,137**
$112,702	$0	$0	$0	$0	($29,805)	**$4,532,598**	$0	**$4,532,598**
$112,702	$0	$0	$0	$0	($28,875)	**$4,391,133**	$15,004	**$4,406,137**
$112,702	$0	$0	$0	$0	($27,386)	**$4,164,757**	$241,381	**$4,406,137**
$112,702	$0	$0	$0	$0	($28,764)	**$4,374,322**	$31,816	**$4,406,137**
$202,243	$0	$0	$0	$0	$0	**$6,060,003**	$0	**$6,060,003**
$175,709	$0	$0	$0	$0	($30,325)	**$6,465,304**	$0	**$6,465,304**
$175,709	$0	$0	$0	$0	($29,382)	**$6,264,319**	$0	**$6,264,319**
$175,709	$0	$0	$0	$0	($27,712)	**$5,908,300**	$151,703	**$6,060,003**
$175,709	$0	$0	$0	$0	($29,526)	**$6,295,031**	$0	**$6,295,031**
$120,906	$0	$0	$0	$0	$0	**$2,211,893**	$0	**$2,211,893**
$102,223	$0	$0	$0	$0	($8,090)	**$2,286,124**	$0	**$2,286,124**
$102,223	$0	$0	$0	$0	($7,941)	**$2,244,064**	$0	**$2,244,064**
$102,223	$0	$0	$0	$0	($7,721)	**$2,181,870**	$30,023	**$2,211,893**
$102,223	$0	$0	$0	$0	($7,628)	**$2,155,530**	$56,363	**$2,211,893**
$187,295	$0	$0	$0	$0	$0	**$4,291,909**	$0	**$4,291,909**
$166,365	$0	$0	$0	$0	($55,480)	**$4,574,130**	$0	**$4,574,130**
$166,365	$0	$0	$0	$0	($53,596)	**$4,418,762**	$0	**$4,418,762**
$166,365	$0	$0	$0	$0	($50,524)	**$4,165,497**	$126,412	**$4,291,909**
$166,365	$0	$0	$0	$0	($53,185)	**$4,384,859**	$0	**$4,384,859**
$284,899	$0	$0	$0	$0	$0	**$5,546,057**	$0	**$5,546,057**
$247,586	$0	$0	$0	$0	($62,526)	**$5,855,989**	$0	**$5,855,989**
$247,586	$0	$0	$0	$0	($60,450)	**$5,661,566**	$0	**$5,661,566**
$247,586	$0	$0	$0	$0	($56,837)	**$5,323,191**	$222,866	**$5,546,057**
$247,586	$0	$0	$0	$0	($60,477)	**$5,664,066**	$0	**$5,664,066**
$284,899	$0	$0	$0	$0	$0	**$6,793,140**	$0	**$6,793,140**
$248,237	$0	$0	$0	$0	($85,261)	**$7,282,465**	$0	**$7,282,465**
$248,237	$0	$0	$0	$0	($82,506)	**$7,047,178**	$0	**$7,047,178**
$248,237	$0	$0	$0	$0	($77,262)	**$6,599,233**	$193,907	**$6,793,140**
$248,237	$0	$0	$0	$0	($82,943)	**$7,084,446**	$0	**$7,084,446**
$35,173	$0	$0	$0	$0	$0	**$5,066,138**	$0	**$5,066,138**
$31,682	$0	$0	$0	$0	($56,031)	**$5,252,781**	$0	**$5,252,781**
$31,682	$0	$0	$0	$0	($54,070)	**$5,068,950**	$0	**$5,068,950**
$31,682	$0	$0	$0	$0	($50,692)	**$4,752,238**	$313,900	**$5,066,138**
$31,682	$0	$0	$0	$0	($54,130)	**$5,074,547**	$0	**$5,074,547**

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DISTRICT	Base	Low Enrollment/ Correlation	At-Risk	Urban Poverty	Bilingual	Special Education	Vocational Education
250 - PITTSBURG							
Current Formula	$10,552,252	$226,472	$968,042	$0	$80,457	$1,709,546	$168,152
Input-Based (20)	$12,654,459	$11,263	$2,910,668	$0	$76,095	$2,126,811	$112,193
Input-Based (18/23)	$12,154,976	$13,045	$2,795,782	$0	$73,092	$2,126,811	$112,193
Input-Based (25)	$11,201,175	$11,454	$2,576,397	$0	$67,356	$2,126,811	$112,193
Outcomes-Based	$11,547,506	$90,648	$2,656,057	$0	$69,439	$2,126,811	$112,193
251 - NORTH LYON COUNTY							
Current Formula	$2,574,208	$979,961	$114,939	$0	$0	$443,739	$75,775
Input-Based (20)	$3,087,039	$282,221	$345,920	$0	$5,596	$552,046	$50,463
Input-Based (18/23)	$2,965,190	$268,773	$332,266	$0	$5,376	$552,046	$50,463
Input-Based (25)	$2,732,512	$288,022	$306,193	$0	$4,954	$552,046	$50,463
Outcomes-Based	$2,816,999	$399,811	$315,660	$0	$5,107	$552,046	$50,463
252 - SOUTHERN LYON COUNTY							
Current Formula	$2,486,088	$963,785	$88,546	$0	$0	$437,475	$28,522
Input-Based (20)	$2,981,364	$277,943	$266,852	$0	$6,454	$544,254	$19,030
Input-Based (18/23)	$2,863,686	$264,999	$256,320	$0	$6,199	$544,254	$19,030
Input-Based (25)	$2,638,973	$284,578	$236,206	$0	$5,712	$544,254	$19,030
Outcomes-Based	$2,720,568	$403,783	$243,509	$0	$5,889	$544,254	$19,030
253 - EMPORIA							
Current Formula	$19,752,054	$423,572	$2,016,967	$0	$1,312,859	$3,005,156	$301,396
Input-Based (20)	$23,687,035	$116,150	$6,065,952	$0	$473,538	$3,738,653	$201,189
Input-Based (18/23)	$22,752,086	$134,360	$5,826,523	$0	$454,847	$3,738,653	$201,189
Input-Based (25)	$20,966,731	$118,162	$5,369,316	$0	$419,155	$3,738,653	$201,189
Outcomes-Based	$21,615,005	$169,678	$5,535,331	$0	$432,115	$3,738,653	$201,189
254 - BARBER COUNTY NORTH							
Current Formula	$2,518,016	$969,745	$102,594	$0	$0	$528,049	$52,361
Input-Based (20)	$3,019,652	$279,915	$308,857	$0	$6,083	$656,935	$34,865
Input-Based (18/23)	$2,900,463	$266,703	$296,666	$0	$5,842	$656,935	$34,865
Input-Based (25)	$2,672,864	$286,128	$273,387	$0	$5,384	$656,935	$34,865
Outcomes-Based	$2,755,507	$402,155	$281,840	$0	$5,550	$656,935	$34,865
255 - SOUTH BARBER							
Current Formula	$1,136,619	$649,618	$59,172	$0	$0	$220,580	$19,157
Input-Based (20)	$1,363,055	$360,850	$177,902	$0	$0	$274,419	$12,829
Input-Based (18/23)	$1,309,254	$377,646	$170,880	$0	$0	$274,419	$12,829
Input-Based (25)	$1,206,517	$428,230	$157,471	$0	$0	$274,419	$12,829
Outcomes-Based	$1,243,821	$364,352	$162,340	$0	$0	$274,419	$12,829
256 - MARMATON VALLEY							
Current Formula	$1,592,118	$730,927	$91,951	$0	$0	$363,539	$53,213
Input-Based (20)	$1,909,298	$238,440	$276,736	$0	$6,672	$452,272	$35,504
Input-Based (18/23)	$1,833,936	$232,876	$265,813	$0	$6,409	$452,272	$35,504
Input-Based (25)	$1,690,027	$255,589	$244,955	$0	$5,906	$452,272	$35,504
Outcomes-Based	$1,742,282	$387,522	$252,528	$0	$6,089	$452,272	$35,504
257 - IOLA							
Current Formula	$6,159,879	$581,932	$472,527	$0	$0	$1,380,648	$141,758
Input-Based (20)	$7,387,043	$79,095	$1,420,742	$0	$512	$1,717,636	$94,677
Input-Based (18/23)	$7,095,469	$82,910	$1,364,664	$0	$492	$1,717,636	$94,677
Input-Based (25)	$6,538,688	$82,907	$1,257,579	$0	$453	$1,717,636	$94,677
Outcomes-Based	$6,740,859	$243,074	$1,296,462	$0	$467	$1,717,636	$94,677
258 - HUMBOLDT							
Current Formula	$2,332,836	$933,134	$142,184	$0	$0	$496,902	$48,104
Input-Based (20)	$2,797,581	$267,471	$427,458	$0	$7,245	$618,185	$32,190
Input-Based (18/23)	$2,687,158	$255,747	$410,586	$0	$6,959	$618,185	$32,190
Input-Based (25)	$2,476,297	$275,811	$378,367	$0	$6,413	$618,185	$32,190
Outcomes-Based	$2,552,862	$407,298	$390,066	$0	$6,611	$618,185	$32,190

Trans-portation	New Facilities	Ancillary Facilities	Declining Enrollment	Consolidated Districts	Regional Cost Adjustment	Total	Hold Harmless	Total (w/ Hold Harmless)
$269,071	$428,254	$0	$0	$0	$0	**$14,402,246**	$0	**$14,402,246**
$232,643	$428,254	$0	$0	$0	($140,440)	**$18,411,947**	$0	**$18,411,947**
$232,643	$428,254	$0	$0	$0	($135,780)	**$17,801,016**	$0	**$17,801,016**
$232,643	$428,254	$0	$0	$0	($126,843)	**$16,629,439**	$0	**$16,629,439**
$232,643	$428,254	$0	$0	$0	($130,683)	**$17,132,868**	$0	**$17,132,868**
$308,201	$0	$0	$0	$0	$0	**$4,496,822**	$0	**$4,496,822**
$263,904	$0	$0	$0	$0	$2,755	**$4,589,944**	$0	**$4,589,944**
$263,904	$0	$0	$0	$0	$2,666	**$4,440,683**	$56,139	**$4,496,822**
$263,904	$0	$0	$0	$0	$2,522	**$4,200,615**	$296,207	**$4,496,822**
$263,904	$0	$0	$0	$0	$2,645	**$4,406,635**	$90,187	**$4,496,822**
$268,192	$0	$0	$0	$0	$0	**$4,272,607**	$0	**$4,272,607**
$231,811	$0	$0	$0	$0	($1,701)	**$4,326,006**	$0	**$4,326,006**
$231,811	$0	$0	$0	$0	($1,646)	**$4,184,653**	$87,955	**$4,272,607**
$231,811	$0	$0	$0	$0	($1,557)	**$3,959,008**	$313,599	**$4,272,607**
$231,811	$0	$0	$0	$0	($1,639)	**$4,167,205**	$105,402	**$4,272,607**
$809,412	$0	$0	$0	$0	$0	**$27,621,415**	$0	**$27,621,415**
$711,718	$0	$0	$0	$0	$88,471	**$35,082,706**	$0	**$35,082,706**
$711,718	$0	$0	$0	$0	$85,500	**$33,904,877**	$0	**$33,904,877**
$711,718	$0	$0	$0	$0	$79,700	**$31,604,624**	$0	**$31,604,624**
$711,718	$0	$0	$0	$0	$81,921	**$32,485,611**	$0	**$32,485,611**
$220,269	$0	$0	$0	$0	$0	**$4,391,033**	$0	**$4,391,033**
$190,150	$0	$0	$0	$0	($64,477)	**$4,431,979**	$0	**$4,431,979**
$190,150	$0	$0	$0	$0	($62,400)	**$4,289,224**	$101,809	**$4,391,033**
$190,150	$0	$0	$0	$0	($59,075)	**$4,060,638**	$330,395	**$4,391,033**
$190,150	$0	$0	$0	$0	($62,047)	**$4,264,954**	$126,079	**$4,391,033**
$101,122	$0	$0	$0	$0	$0	**$2,186,268**	$0	**$2,186,268**
$84,687	$0	$0	$0	$0	($32,280)	**$2,241,462**	$0	**$2,241,462**
$84,687	$0	$0	$0	$0	($31,655)	**$2,198,060**	$0	**$2,198,060**
$84,687	$0	$0	$0	$0	($30,724)	**$2,133,429**	$52,839	**$2,186,268**
$84,687	$0	$0	$0	$0	($30,416)	**$2,112,032**	$74,236	**$2,186,268**
$152,562	$0	$0	$0	$0	$0	**$2,984,310**	$0	**$2,984,310**
$133,485	$0	$0	$0	$0	($41,762)	**$3,010,645**	$0	**$3,010,645**
$133,485	$0	$0	$0	$0	($40,501)	**$2,919,793**	$64,516	**$2,984,310**
$133,485	$0	$0	$0	$0	($38,551)	**$2,779,186**	$205,123	**$2,984,310**
$133,485	$0	$0	$0	$0	($41,177)	**$2,968,504**	$15,805	**$2,984,310**
$265,994	$0	$0	$0	$0	$0	**$9,002,738**	$0	**$9,002,738**
$230,537	$0	$0	$0	$0	($145,083)	**$10,785,160**	$0	**$10,785,160**
$230,537	$0	$0	$0	$0	($140,519)	**$10,445,867**	$0	**$10,445,867**
$230,537	$0	$0	$0	$0	($131,706)	**$9,790,772**	$0	**$9,790,772**
$230,537	$0	$0	$0	$0	($137,032)	**$10,186,681**	$0	**$10,186,681**
$89,251	$0	$0	$0	$0	$0	**$4,042,411**	$0	**$4,042,411**
$76,088	$0	$0	$0	$0	($54,278)	**$4,171,940**	$0	**$4,171,940**
$76,088	$0	$0	$0	$0	($52,489)	**$4,034,424**	$7,986	**$4,042,411**
$76,088	$0	$0	$0	$0	($49,618)	**$3,813,734**	$228,677	**$4,042,411**
$76,088	$0	$0	$0	$0	($52,443)	**$4,030,858**	$11,553	**$4,042,411**

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DISTRICT	Base	Low Enrollment/ Correlation	At-Risk	Urban Poverty	Bilingual	Special Education	Vocational Education
259 - WICHITA							
Current Formula	$193,340,595	$4,147,169	$21,564,685	$0	$4,916,409	$36,142,548	$2,868,792
Input-Based (20)	$231,857,681	$5,597,044	$64,852,559	$32,426,280	$2,604,003	$44,964,203	$1,914,116
Input-Based (18/23)	$222,706,044	$6,474,065	$62,292,769	$31,146,385	$2,501,221	$44,964,203	$1,914,116
Input-Based (25)	$205,230,313	$5,695,141	$57,404,659	$28,702,329	$2,304,950	$44,964,203	$1,914,116
Outcomes-Based	$211,575,866	$1,660,871	$59,179,564	$29,589,782	$2,376,217	$44,964,203	$1,914,116
260 - DERBY							
Current Formula	$27,449,136	$588,743	$1,269,437	$0	$69,389	$4,069,946	$541,916
Input-Based (20)	$32,917,521	$271,945	$3,817,473	$0	$69,727	$5,063,336	$361,478
Input-Based (18/23)	$31,618,236	$314,545	$3,666,793	$0	$66,975	$5,063,336	$361,478
Input-Based (25)	$29,137,154	$276,665	$3,379,060	$0	$61,720	$5,063,336	$361,478
Outcomes-Based	$30,038,051	$235,799	$3,483,538	$0	$63,628	$5,063,336	$361,478
261 - HAYSVILLE							
Current Formula	$18,837,225	$403,989	$903,761	$0	$70,241	$3,215,995	$301,396
Input-Based (20)	$22,589,955	$101,750	$2,717,942	$0	$55,926	$4,000,954	$201,189
Input-Based (18/23)	$21,698,308	$117,706	$2,610,662	$0	$53,718	$4,000,954	$201,189
Input-Based (25)	$19,995,643	$103,512	$2,405,804	$0	$49,503	$4,000,954	$201,189
Outcomes-Based	$20,613,892	$161,819	$2,480,189	$0	$51,034	$4,000,954	$201,189
262 - VALLEY CENTER PUBLIC SCHOOLS							
Current Formula	$10,312,583	$221,364	$326,086	$0	$0	$1,546,914	$116,642
Input-Based (20)	$12,367,043	$9,721	$980,930	$0	$19,411	$1,924,484	$77,825
Input-Based (18/23)	$11,878,904	$11,262	$942,212	$0	$18,645	$1,924,484	$77,825
Input-Based (25)	$10,946,767	$9,885	$868,276	$0	$17,182	$1,924,484	$77,825
Outcomes-Based	$11,285,233	$88,589	$895,123	$0	$17,713	$1,924,484	$77,825
263 - MULVANE							
Current Formula	$7,984,004	$171,131	$263,083	$0	$0	$1,127,318	$156,232
Input-Based (20)	$9,574,567	$22,988	$790,674	$0	$0	$1,402,473	$104,145
Input-Based (18/23)	$9,196,650	$24,096	$759,465	$0	$0	$1,402,473	$104,145
Input-Based (25)	$8,474,990	$24,096	$699,870	$0	$0	$1,402,473	$104,145
Outcomes-Based	$8,737,029	$68,586	$721,510	$0	$0	$1,402,473	$104,145
264 - CLEARWATER							
Current Formula	$5,286,343	$868,002	$114,939	$0	$0	$800,863	$67,261
Input-Based (20)	$6,339,482	$93,042	$345,920	$0	$0	$996,337	$44,972
Input-Based (18/23)	$6,089,256	$97,529	$332,266	$0	$0	$996,337	$44,972
Input-Based (25)	$5,611,433	$97,526	$306,193	$0	$0	$996,337	$44,972
Outcomes-Based	$5,784,934	$371,885	$315,660	$0	$0	$996,337	$44,972
265 - GODDARD							
Current Formula	$18,624,375	$399,307	$357,588	$0	$0	$2,455,649	$46,401
Input-Based (20)	$22,334,701	$98,526	$1,074,822	$0	$0	$3,055,023	$30,959
Input-Based (18/23)	$21,453,130	$113,977	$1,032,398	$0	$0	$3,055,023	$30,959
Input-Based (25)	$19,769,704	$100,232	$951,386	$0	$0	$3,055,023	$30,959
Outcomes-Based	$20,380,967	$159,991	$980,802	$0	$0	$3,055,023	$30,959
266 - MAIZE							
Current Formula	$25,290,411	$542,342	$299,693	$0	$14,048	$3,428,290	$106,425
Input-Based (20)	$30,328,737	$222,000	$901,862	$0	$42,239	$4,265,065	$71,008
Input-Based (18/23)	$29,131,634	$256,781	$866,265	$0	$40,572	$4,265,065	$71,008
Input-Based (25)	$26,845,676	$225,851	$798,289	$0	$37,388	$4,265,065	$71,008
Outcomes-Based	$27,675,723	$217,254	$822,972	$0	$38,544	$4,265,065	$71,008
267 - RENWICK							
Current Formula	$8,386,290	$180,071	$143,887	$0	$0	$1,212,737	$106,425
Input-Based (20)	$10,056,997	$5,842	$432,400	$0	$7,577	$1,508,742	$71,008
Input-Based (18/23)	$9,660,038	$6,124	$415,333	$0	$7,278	$1,508,742	$71,008
Input-Based (25)	$8,902,015	$6,123	$382,741	$0	$6,707	$1,508,742	$71,008
Outcomes-Based	$9,177,258	$72,041	$394,576	$0	$6,914	$1,508,742	$71,008

Trans-portation	New Facilities	Ancillary Facilities	Declining Enrollment	Consolidated Districts	Regional Cost Adjustment	Total	Hold Harmless	Total (w/ Hold Harmless)
$6,055,419	$6,588,133	$0	$0	$0	$0	**$275,623,751**	$0	**$275,623,751**
$3,978,645	$6,588,133	$0	$0	$0	$14,186,078	**$408,968,742**	$0	**$408,968,742**
$3,978,645	$6,588,133	$0	$0	$0	$13,747,070	**$396,312,651**	$0	**$396,312,651**
$3,978,645	$6,588,133	$0	$0	$0	$12,820,583	**$369,603,074**	$0	**$369,603,074**
$3,978,645	$6,588,133	$0	$0	$0	$13,001,867	**$374,829,264**	$0	**$374,829,264**
$804,136	$0	$0	$0	$0	$0	**$34,792,703**	$0	**$34,792,703**
$635,881	$0	$0	$0	$0	$559,651	**$43,697,011**	$0	**$43,697,011**
$635,881	$0	$0	$0	$0	$541,357	**$42,268,600**	$0	**$42,268,600**
$635,881	$0	$0	$0	$0	$504,875	**$39,420,169**	$0	**$39,420,169**
$635,881	$0	$0	$0	$0	$517,413	**$40,399,124**	$0	**$40,399,124**
$754,015	$0	$0	$0	$0	$0	**$24,486,621**	$0	**$24,486,621**
$554,390	$0	$0	$0	$0	$422,073	**$30,644,179**	$0	**$30,644,179**
$554,390	$0	$0	$0	$0	$408,315	**$29,645,243**	$0	**$29,645,243**
$554,390	$0	$0	$0	$0	$381,418	**$27,692,413**	$0	**$27,692,413**
$554,390	$0	$0	$0	$0	$391,927	**$28,455,394**	$0	**$28,455,394**
$572,436	$0	$0	$0	$0	$0	**$13,096,024**	$0	**$13,096,024**
$512,142	$0	$0	$0	$0	$144,430	**$16,035,986**	$0	**$16,035,986**
$512,142	$0	$0	$0	$0	$139,649	**$15,505,123**	$0	**$15,505,123**
$512,142	$0	$0	$0	$0	$130,480	**$14,487,041**	$0	**$14,487,041**
$512,142	$0	$0	$0	$0	$134,520	**$14,935,628**	$0	**$14,935,628**
$342,054	$0	$0	$0	$0	$0	**$10,043,822**	$0	**$10,043,822**
$295,210	$0	$0	$0	$0	$117,566	**$12,307,624**	$0	**$12,307,624**
$295,210	$0	$0	$0	$0	$113,631	**$11,895,672**	$0	**$11,895,672**
$295,210	$0	$0	$0	$0	$106,096	**$11,106,880**	$0	**$11,106,880**
$295,210	$0	$0	$0	$0	$109,261	**$11,438,214**	$0	**$11,438,214**
$366,675	$423,572	$0	$0	$0	$0	**$7,927,654**	$0	**$7,927,654**
$320,279	$423,572	$0	$0	$0	$81,140	**$8,644,741**	$0	**$8,644,741**
$320,279	$423,572	$0	$0	$0	$78,682	**$8,382,892**	$0	**$8,382,892**
$320,279	$423,572	$0	$0	$0	$73,908	**$7,874,218**	$53,436	**$7,927,654**
$320,279	$423,572	$0	$0	$0	$78,241	**$8,335,878**	$0	**$8,335,878**
$1,503,633	$0	$0	$0	$0	$0	**$23,386,953**	$0	**$23,386,953**
$1,134,840	$0	$0	$0	$0	$279,198	**$28,008,070**	$0	**$28,008,070**
$1,134,840	$0	$0	$0	$0	$270,050	**$27,090,378**	$0	**$27,090,378**
$1,134,840	$0	$0	$0	$0	$252,146	**$25,294,290**	$0	**$25,294,290**
$1,134,840	$0	$0	$0	$0	$259,199	**$26,001,781**	$0	**$26,001,781**
$2,197,414	$266,063	$0	$0	$0	$0	**$32,144,685**	$0	**$32,144,685**
$1,390,257	$266,063	$0	$0	$0	$367,157	**$37,854,388**	$0	**$37,854,388**
$1,390,257	$266,063	$0	$0	$0	$355,408	**$36,643,053**	$0	**$36,643,053**
$1,390,257	$266,063	$0	$0	$0	$332,019	**$34,231,617**	$0	**$34,231,617**
$1,390,257	$266,063	$0	$0	$0	$340,317	**$35,087,203**	$0	**$35,087,203**
$553,530	$0	$0	$0	$0	$0	**$10,582,940**	$0	**$10,582,940**
$482,840	$0	$0	$0	$0	$115,997	**$12,681,402**	$0	**$12,681,402**
$482,840	$0	$0	$0	$0	$112,175	**$12,263,536**	$0	**$12,263,536**
$482,840	$0	$0	$0	$0	$104,871	**$11,465,047**	$0	**$11,465,047**
$482,840	$0	$0	$0	$0	$108,131	**$11,821,511**	$0	**$11,821,511**

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268 - CHENEY							
Current Formula	$3,189,344	$1,057,439	$85,566	$0	$0	$428,461	$88,546
Input-Based (20)	$3,824,722	$267,331	$256,969	$0	$7,022	$533,039	$59,173
Input-Based (18/23)	$3,673,757	$256,450	$246,826	$0	$6,744	$533,039	$59,173
Input-Based (25)	$3,385,477	$273,361	$227,458	$0	$6,215	$533,039	$59,173
Outcomes-Based	$3,490,153	$452,481	$234,491	$0	$6,407	$533,039	$59,173
269 - PALCO							
Current Formula	$610,880	$549,153	$36,185	$0	$0	$170,454	$14,048
Input-Based (20)	$732,578	$501,020	$108,718	$0	$0	$212,059	$9,468
Input-Based (18/23)	$703,663	$529,936	$104,426	$0	$0	$212,059	$9,468
Input-Based (25)	$648,446	$585,152	$96,232	$0	$0	$212,059	$9,468
Outcomes-Based	$668,496	$342,233	$99,208	$0	$0	$212,059	$9,468
270 - PLAINVILLE							
Current Formula	$1,578,921	$726,670	$82,160	$0	$0	$349,632	$58,321
Input-Based (20)	$1,893,472	$240,721	$247,086	$0	$15,782	$434,969	$38,818
Input-Based (18/23)	$1,818,735	$235,346	$237,333	$0	$15,159	$434,969	$38,818
Input-Based (25)	$1,676,019	$258,360	$218,709	$0	$13,970	$434,969	$38,818
Outcomes-Based	$1,727,840	$387,726	$225,472	$0	$14,402	$434,969	$38,818
271 - STOCKTON							
Current Formula	$1,506,978	$701,979	$87,269	$0	$0	$314,603	$21,285
Input-Based (20)	$1,807,196	$252,780	$261,911	$0	$0	$391,391	$14,296
Input-Based (18/23)	$1,735,865	$248,424	$251,573	$0	$0	$391,391	$14,296
Input-Based (25)	$1,599,651	$273,033	$231,832	$0	$0	$391,391	$14,296
Outcomes-Based	$1,649,111	$388,533	$239,000	$0	$0	$391,391	$14,296
272 - WACONDA							
Current Formula	$1,511,235	$703,682	$82,160	$0	$0	$220,494	$48,104
Input-Based (20)	$1,812,301	$252,136	$247,086	$0	$11,840	$274,312	$32,143
Input-Based (18/23)	$1,740,768	$247,722	$237,333	$0	$11,372	$274,312	$32,143
Input-Based (25)	$1,604,170	$272,245	$218,709	$0	$10,480	$274,312	$32,143
Outcomes-Based	$1,653,770	$388,540	$225,472	$0	$10,804	$274,312	$32,143
273 - BELOIT							
Current Formula	$3,252,348	$1,062,122	$116,642	$0	$851	$718,145	$71,092
Input-Based (20)	$3,900,277	$263,866	$350,862	$0	$7,394	$893,430	$47,339
Input-Based (18/23)	$3,746,329	$253,385	$337,013	$0	$7,102	$893,430	$47,339
Input-Based (25)	$3,452,355	$269,893	$310,567	$0	$6,545	$893,430	$47,339
Outcomes-Based	$3,559,099	$458,792	$320,170	$0	$6,747	$893,430	$47,339
274 - OAKLEY							
Current Formula	$1,749,627	$781,160	$114,939	$0	$0	$517,799	$63,855
Input-Based (20)	$2,098,186	$219,613	$345,920	$0	$0	$644,183	$42,605
Input-Based (18/23)	$2,015,368	$212,028	$332,266	$0	$0	$644,183	$42,605
Input-Based (25)	$1,857,222	$231,904	$306,193	$0	$0	$644,183	$42,605
Outcomes-Based	$1,914,646	$386,548	$315,660	$0	$0	$644,183	$42,605
275 - TRIPLAINS							
Current Formula	$369,082	$374,190	$20,434	$0	$0	$40,935	$0
Input-Based (20)	$442,610	$388,898	$61,771	$0	$0	$50,926	$0
Input-Based (18/23)	$425,140	$406,369	$59,333	$0	$0	$50,926	$0
Input-Based (25)	$391,779	$439,729	$54,677	$0	$0	$50,926	$0
Outcomes-Based	$403,893	$312,099	$56,368	$0	$0	$50,926	$0
278 - MANKATO							
Current Formula	$957,825	$654,301	$47,678	$0	$0	$111,600	$6,811
Input-Based (20)	$1,148,642	$427,455	$143,310	$0	$7,089	$138,840	$4,497
Input-Based (18/23)	$1,103,304	$461,157	$137,653	$0	$6,809	$138,840	$4,497
Input-Based (25)	$1,016,728	$531,334	$126,851	$0	$6,275	$138,840	$4,497
Outcomes-Based	$1,048,164	$336,047	$130,774	$0	$6,469	$138,840	$4,497

Trans-portation	New Facilities	Ancillary Facilities	Declining Enrollment	Consolidated Districts	Regional Cost Adjustment	Total	Hold Harmless	Total (w/ Hold Harmless)
$157,837	$0	$0	$0	$0	$0	**$5,007,193**	$0	**$5,007,193**
$136,269	$0	$0	$0	$0	$50,733	**$5,135,257**	$0	**$5,135,257**
$136,269	$0	$0	$0	$0	$49,014	**$4,961,272**	$45,921	**$5,007,193**
$136,269	$0	$0	$0	$0	$46,108	**$4,667,100**	$340,093	**$5,007,193**
$136,269	$0	$0	$0	$0	$49,011	**$4,961,024**	$46,168	**$5,007,193**
$110,354	$0	$0	$0	$0	$0	**$1,491,074**	$0	**$1,491,074**
$98,464	$0	$0	$0	$0	($14,489)	**$1,647,817**	$0	**$1,647,817**
$98,464	$0	$0	$0	$0	($14,452)	**$1,643,563**	$0	**$1,643,563**
$98,464	$0	$0	$0	$0	($14,380)	**$1,635,440**	$0	**$1,635,440**
$98,464	$0	$0	$0	$0	($12,463)	**$1,417,463**	$73,611	**$1,491,074**
$61,113	$0	$0	$0	$0	$0	**$2,856,816**	$0	**$2,856,816**
$52,077	$0	$0	$0	$0	($27,067)	**$2,895,858**	$0	**$2,895,858**
$52,077	$0	$0	$0	$0	($26,229)	**$2,806,209**	$50,608	**$2,856,816**
$52,077	$0	$0	$0	$0	($24,937)	**$2,667,985**	$188,831	**$2,856,816**
$52,077	$0	$0	$0	$0	($26,681)	**$2,854,622**	$2,194	**$2,856,816**
$103,759	$0	$0	$0	$0	$0	**$2,735,873**	$0	**$2,735,873**
$85,837	$0	$0	$0	$0	($24,502)	**$2,788,909**	$0	**$2,788,909**
$85,837	$0	$0	$0	$0	($23,752)	**$2,703,633**	$32,240	**$2,735,873**
$85,837	$0	$0	$0	$0	($22,609)	**$2,573,432**	$162,441	**$2,735,873**
$85,837	$0	$0	$0	$0	($24,108)	**$2,744,060**	$0	**$2,744,060**
$180,700	$0	$0	$0	$0	$0	**$2,746,375**	$0	**$2,746,375**
$152,561	$0	$0	$0	$0	($17,572)	**$2,764,806**	$0	**$2,764,806**
$152,561	$0	$0	$0	$0	($17,028)	**$2,679,183**	$67,192	**$2,746,375**
$152,561	$0	$0	$0	$0	($16,197)	**$2,548,423**	$197,952	**$2,746,375**
$152,561	$0	$0	$0	$0	($17,289)	**$2,720,312**	$26,062	**$2,746,375**
$167,950	$0	$0	$0	$0	$0	**$5,389,150**	$0	**$5,389,150**
$143,974	$0	$0	$0	$0	($40,406)	**$5,566,735**	$0	**$5,566,735**
$143,974	$0	$0	$0	$0	($39,119)	**$5,389,452**	$0	**$5,389,452**
$143,974	$0	$0	$0	$0	($36,925)	**$5,087,178**	$301,972	**$5,389,150**
$143,974	$0	$0	$0	$0	($39,126)	**$5,390,425**	$0	**$5,390,425**
$111,234	$0	$0	$0	$0	$0	**$3,338,613**	$0	**$3,338,613**
$94,520	$0	$0	$0	$0	($26,513)	**$3,418,514**	$0	**$3,418,514**
$94,520	$0	$0	$0	$0	($25,712)	**$3,315,258**	$23,355	**$3,338,613**
$94,520	$0	$0	$0	$0	($24,447)	**$3,152,180**	$186,432	**$3,338,613**
$94,520	$0	$0	$0	$0	($26,152)	**$3,372,010**	$0	**$3,372,010**
$51,440	$0	$0	$0	$0	$0	**$856,081**	$0	**$856,081**
$42,901	$0	$0	$0	$0	($7,880)	**$979,227**	$0	**$979,227**
$42,901	$0	$0	$0	$0	($7,861)	**$976,808**	$0	**$976,808**
$42,901	$0	$0	$0	$0	($7,823)	**$972,190**	$0	**$972,190**
$42,901	$0	$0	$0	$0	($6,915)	**$859,273**	$0	**$859,273**
$41,768	$0	$0	$0	$0	$0	**$1,819,983**	$0	**$1,819,983**
$33,954	$0	$0	$0	$0	($23,761)	**$1,880,025**	$0	**$1,880,025**
$33,954	$0	$0	$0	$0	($23,542)	**$1,862,672**	$0	**$1,862,672**
$33,954	$0	$0	$0	$0	($23,196)	**$1,835,283**	$0	**$1,835,283**
$33,954	$0	$0	$0	$0	($21,202)	**$1,677,542**	$142,442	**$1,819,983**

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279 - JEWELL							
Current Formula	$715,176	$596,406	$44,273	$0	$0	$151,670	$58,747
Input-Based (20)	$857,653	$495,461	$133,426	$0	$6,724	$188,689	$39,291
Input-Based (18/23)	$823,800	$529,314	$128,160	$0	$6,458	$188,689	$39,291
Input-Based (25)	$759,157	$593,957	$118,103	$0	$5,951	$188,689	$39,291
Outcomes-Based	$782,629	$356,293	$121,755	$0	$6,135	$188,689	$39,291
281 - HILL CITY							
Current Formula	$1,752,181	$782,011	$69,815	$0	$0	$324,952	$48,104
Input-Based (20)	$2,101,249	$219,795	$210,023	$0	$0	$404,266	$31,954
Input-Based (18/23)	$2,018,310	$212,190	$201,733	$0	$0	$404,266	$31,954
Input-Based (25)	$1,859,934	$232,059	$185,903	$0	$0	$404,266	$31,954
Outcomes-Based	$1,917,441	$386,519	$191,651	$0	$0	$404,266	$31,954
282 - WEST ELK							
Current Formula	$1,826,679	$804,147	$153,678	$0	$0	$441,242	$56,618
Input-Based (20)	$2,190,587	$226,677	$462,050	$0	$0	$548,941	$37,871
Input-Based (18/23)	$2,104,123	$218,592	$443,813	$0	$0	$548,941	$37,871
Input-Based (25)	$1,939,013	$238,681	$408,987	$0	$0	$548,941	$37,871
Outcomes-Based	$1,998,965	$392,450	$421,632	$0	$0	$548,941	$37,871
283 - ELK VALLEY							
Current Formula	$913,127	$649,193	$87,269	$0	$0	$245,971	$20,434
Input-Based (20)	$1,095,038	$435,509	$261,911	$0	$7,387	$306,007	$13,492
Input-Based (18/23)	$1,051,816	$472,076	$251,573	$0	$7,095	$306,007	$13,492
Input-Based (25)	$969,280	$545,232	$231,832	$0	$6,538	$306,007	$13,492
Outcomes-Based	$999,250	$343,969	$239,000	$0	$6,741	$306,007	$13,492
284 - CHASE COUNTY							
Current Formula	$1,966,734	$844,163	$106,851	$0	$0	$340,972	$69,389
Input-Based (20)	$2,358,544	$238,910	$321,211	$0	$0	$424,196	$46,392
Input-Based (18/23)	$2,265,451	$229,878	$308,533	$0	$0	$424,196	$46,392
Input-Based (25)	$2,087,681	$250,200	$284,322	$0	$0	$424,196	$46,392
Outcomes-Based	$2,152,230	$400,587	$293,113	$0	$0	$424,196	$46,392
285 - CEDAR VALE							
Current Formula	$724,967	$600,237	$60,024	$0	$0	$104,807	$10,643
Input-Based (20)	$869,394	$494,549	$180,372	$0	$0	$130,388	$7,101
Input-Based (18/23)	$835,078	$528,865	$173,253	$0	$0	$130,388	$7,101
Input-Based (25)	$769,550	$594,393	$159,658	$0	$0	$130,388	$7,101
Outcomes-Based	$793,344	$357,423	$164,594	$0	$0	$130,388	$7,101
286 - CHAUTAUQUA COUNTY							
Current Formula	$1,856,052	$813,087	$131,541	$0	$0	$258,256	$35,333
Input-Based (20)	$2,225,812	$229,292	$395,337	$0	$0	$321,291	$23,669
Input-Based (18/23)	$2,137,958	$221,011	$379,733	$0	$0	$321,291	$23,669
Input-Based (25)	$1,970,192	$241,162	$349,935	$0	$0	$321,291	$23,669
Outcomes-Based	$2,031,109	$394,366	$360,755	$0	$0	$321,291	$23,669
287 - WEST FRANKLIN							
Current Formula	$3,767,871	$1,075,318	$201,356	$0	$0	$807,157	$93,654
Input-Based (20)	$4,518,501	$223,961	$605,360	$0	$2,944	$1,004,168	$62,487
Input-Based (18/23)	$4,340,152	$217,558	$581,466	$0	$2,827	$1,004,168	$62,487
Input-Based (25)	$3,999,581	$229,796	$535,838	$0	$2,606	$1,004,168	$62,487
Outcomes-Based	$4,123,244	$502,348	$552,406	$0	$2,686	$1,004,168	$62,487
288 - CENTRAL HEIGHTS							
Current Formula	$2,767,050	$1,010,612	$123,453	$0	$0	$471,319	$67,261
Input-Based (20)	$3,318,298	$281,042	$370,628	$0	$15,909	$586,358	$44,972
Input-Based (18/23)	$3,187,322	$268,153	$355,999	$0	$15,281	$586,358	$44,972
Input-Based (25)	$2,937,213	$286,963	$328,064	$0	$14,082	$586,358	$44,972
Outcomes-Based	$3,028,029	$407,319	$338,208	$0	$14,518	$586,358	$44,972

Trans-portation	New Facilities	Ancillary Facilities	Declining Enrollment	Consolidated Districts	Regional Cost Adjustment	Total	Hold Harmless	Total (w/ Hold Harmless)
$109,035	$0	$0	$0	$0	$0	**$1,675,306**	$0	**$1,675,306**
$96,029	$0	$0	$0	$0	($24,571)	**$1,792,702**	$0	**$1,792,702**
$96,029	$0	$0	$0	$0	($24,497)	**$1,787,245**	$0	**$1,787,245**
$96,029	$0	$0	$0	$0	($24,354)	**$1,776,824**	$0	**$1,776,824**
$96,029	$0	$0	$0	$0	($21,510)	**$1,569,312**	$105,994	**$1,675,306**
$147,286	$0	$0	$0	$0	$0	**$3,124,349**	$0	**$3,124,349**
$124,097	$0	$0	$0	$0	($45,978)	**$3,045,406**	$78,943	**$3,124,349**
$124,097	$0	$0	$0	$0	($44,508)	**$2,948,042**	$176,307	**$3,124,349**
$124,097	$0	$0	$0	$0	($42,212)	**$2,796,001**	$328,348	**$3,124,349**
$124,097	$0	$0	$0	$0	($45,450)	**$3,010,478**	$113,870	**$3,124,349**
$248,847	$0	$0	$0	$0	$0	**$3,531,211**	$0	**$3,531,211**
$211,460	$0	$0	$0	$0	($34,858)	**$3,642,729**	$0	**$3,642,729**
$211,460	$0	$0	$0	$0	($33,788)	**$3,531,011**	$201	**$3,531,211**
$211,460	$0	$0	$0	$0	($32,084)	**$3,352,868**	$178,343	**$3,531,211**
$211,460	$0	$0	$0	$0	($34,229)	**$3,577,089**	$0	**$3,577,089**
$58,475	$0	$0	$0	$0	$0	**$1,974,467**	$0	**$1,974,467**
$47,071	$0	$0	$0	$0	($18,113)	**$2,148,302**	$0	**$2,148,302**
$47,071	$0	$0	$0	$0	($17,969)	**$2,131,162**	$0	**$2,131,162**
$47,071	$0	$0	$0	$0	($17,720)	**$2,101,732**	$0	**$2,101,732**
$47,071	$0	$0	$0	$0	($16,350)	**$1,939,180**	$35,287	**$1,974,467**
$234,338	$0	$0	$0	$0	$0	**$3,562,447**	$0	**$3,562,447**
$198,321	$0	$0	$0	$0	($4,642)	**$3,582,933**	$0	**$3,582,933**
$198,321	$0	$0	$0	$0	($4,493)	**$3,468,277**	$94,170	**$3,562,447**
$198,321	$0	$0	$0	$0	($4,258)	**$3,286,854**	$275,593	**$3,562,447**
$198,321	$0	$0	$0	$0	($4,548)	**$3,510,292**	$52,155	**$3,562,447**
$55,397	$0	$0	$0	$0	$0	**$1,556,074**	$0	**$1,556,074**
$47,127	$0	$0	$0	$0	($16,004)	**$1,712,927**	$0	**$1,712,927**
$47,127	$0	$0	$0	$0	($15,938)	**$1,705,873**	$0	**$1,705,873**
$47,127	$0	$0	$0	$0	($15,812)	**$1,692,404**	$0	**$1,692,404**
$47,127	$0	$0	$0	$0	($13,885)	**$1,486,092**	$69,982	**$1,556,074**
$178,501	$0	$0	$0	$0	$0	**$3,272,771**	$0	**$3,272,771**
$153,194	$0	$0	$0	$0	($35,126)	**$3,313,469**	$0	**$3,313,469**
$153,194	$0	$0	$0	$0	($33,954)	**$3,202,901**	$69,869	**$3,272,771**
$153,194	$0	$0	$0	$0	($32,093)	**$3,027,350**	$245,421	**$3,272,771**
$153,194	$0	$0	$0	$0	($34,452)	**$3,249,931**	$22,840	**$3,272,771**
$371,512	$0	$0	$0	$0	$0	**$6,316,868**	$0	**$6,316,868**
$324,681	$0	$0	$0	$0	$104,512	**$6,846,614**	$0	**$6,846,614**
$324,681	$0	$0	$0	$0	$101,275	**$6,634,614**	$0	**$6,634,614**
$324,681	$0	$0	$0	$0	$95,475	**$6,254,631**	$62,237	**$6,316,868**
$324,681	$0	$0	$0	$0	$101,875	**$6,673,895**	$0	**$6,673,895**
$320,951	$0	$0	$0	$0	$0	**$4,760,645**	$0	**$4,760,645**
$278,252	$0	$0	$0	$0	$79,018	**$4,974,478**	$0	**$4,974,478**
$278,252	$0	$0	$0	$0	$76,450	**$4,812,788**	$0	**$4,812,788**
$278,252	$0	$0	$0	$0	$72,246	**$4,548,152**	$212,494	**$4,760,645**
$278,252	$0	$0	$0	$0	$75,825	**$4,773,482**	$0	**$4,773,482**

DISTRICT	Base	Low Enrollment/ Correlation	At-Risk	Urban Poverty	Bilingual	Special Education	Vocational Education
289 - WELLSVILLE							
Current Formula	$3,490,740	$1,073,615	$102,594	$0	$0	$660,788	$57,470
Input-Based (20)	$4,186,161	$248,164	$308,857	$0	$0	$822,072	$38,463
Input-Based (18/23)	$4,020,929	$239,375	$296,666	$0	$0	$822,072	$38,463
Input-Based (25)	$3,705,407	$254,140	$273,387	$0	$0	$822,072	$38,463
Outcomes-Based	$3,819,976	$481,895	$281,840	$0	$0	$822,072	$38,463
290 - OTTAWA							
Current Formula	$10,010,761	$214,553	$534,254	$0	$6,811	$1,275,859	$198,802
Input-Based (20)	$12,005,093	$7,853	$1,606,056	$0	$26,169	$1,587,270	$132,548
Input-Based (18/23)	$11,531,241	$9,101	$1,542,664	$0	$25,136	$1,587,270	$132,548
Input-Based (25)	$10,626,385	$7,985	$1,421,611	$0	$23,164	$1,587,270	$132,548
Outcomes-Based	$10,954,944	$85,996	$1,465,566	$0	$23,880	$1,587,270	$132,548
291 - GRINNELL PUBLIC SCHOOLS							
Current Formula	$521,483	$497,643	$16,602	$0	$0	$122,028	$16,177
Input-Based (20)	$625,372	$485,823	$49,417	$0	$0	$151,813	$10,651
Input-Based (18/23)	$600,688	$510,507	$47,467	$0	$0	$151,813	$10,651
Input-Based (25)	$553,552	$557,643	$43,742	$0	$0	$151,813	$10,651
Outcomes-Based	$570,667	$327,620	$45,094	$0	$0	$151,813	$10,651
292 - WHEATLAND							
Current Formula	$789,674	$621,948	$45,124	$0	$0	$215,048	$3,406
Input-Based (20)	$946,991	$471,631	$135,897	$0	$0	$267,537	$2,367
Input-Based (18/23)	$909,613	$509,009	$130,533	$0	$0	$267,537	$2,367
Input-Based (25)	$838,235	$580,387	$120,290	$0	$0	$267,537	$2,367
Outcomes-Based	$864,153	$356,663	$124,009	$0	$0	$267,537	$2,367
293 - QUINTER PUBLIC SCHOOLS							
Current Formula	$1,460,151	$685,803	$54,915	$0	$426	$390,656	$27,671
Input-Based (20)	$1,751,041	$259,362	$165,547	$0	$0	$486,007	$18,462
Input-Based (18/23)	$1,681,925	$255,627	$159,013	$0	$0	$486,007	$18,462
Input-Based (25)	$1,549,945	$281,130	$146,535	$0	$0	$486,007	$18,462
Outcomes-Based	$1,597,868	$388,042	$151,066	$0	$0	$486,007	$18,462
294 - OBERLIN							
Current Formula	$1,845,410	$809,681	$100,040	$0	$0	$312,307	$42,570
Input-Based (20)	$2,213,050	$228,270	$301,444	$0	$5,731	$388,534	$28,403
Input-Based (18/23)	$2,125,699	$220,055	$289,546	$0	$5,505	$388,534	$28,403
Input-Based (25)	$1,958,895	$240,164	$266,825	$0	$5,073	$388,534	$28,403
Outcomes-Based	$2,019,463	$393,353	$275,076	$0	$5,230	$388,534	$28,403
295 - PRAIRIE HEIGHTS							
Current Formula	$166,023	$168,577	$5,960	$0	$0	$55,467	$0
Input-Based (20)	$199,098	$174,937	$17,296	$0	$0	$69,006	$0
Input-Based (18/23)	$191,239	$182,796	$16,613	$0	$0	$69,006	$0
Input-Based (25)	$176,233	$197,802	$15,310	$0	$0	$69,006	$0
Outcomes-Based	$181,682	$140,391	$15,783	$0	$0	$69,006	$0
297 - ST FRANCIS COMMUNITY SCHOOLS							
Current Formula	$1,596,375	$732,204	$106,851	$0	$0	$207,004	$0
Input-Based (20)	$1,914,403	$237,642	$321,211	$0	$5,971	$257,529	$0
Input-Based (18/23)	$1,838,840	$232,015	$308,533	$0	$5,735	$257,529	$0
Input-Based (25)	$1,694,546	$254,624	$284,322	$0	$5,285	$257,529	$0
Outcomes-Based	$1,746,940	$387,407	$293,113	$0	$5,449	$257,529	$0
298 - LINCOLN							
Current Formula	$1,560,191	$720,284	$187,308	$0	$851	$251,770	$29,799
Input-Based (20)	$1,871,010	$243,475	$563,355	$0	$0	$313,221	$19,811
Input-Based (18/23)	$1,797,159	$238,352	$541,119	$0	$0	$313,221	$19,811
Input-Based (25)	$1,656,136	$261,737	$498,657	$0	$0	$313,221	$19,811
Outcomes-Based	$1,707,343	$387,626	$514,076	$0	$0	$313,221	$19,811

Trans-portation	New Facilities	Ancillary Facilities	Declining Enrollment	Consolidated Districts	Regional Cost Adjustment	Total	Hold Harmless	Total (w/ Hold Harmless)
$244,890	$0	$0	$0	$0	$0	**$5,630,096**	$0	**$5,630,096**
$213,469	$0	$0	$0	$0	$67,551	**$5,884,738**	$0	**$5,884,738**
$213,469	$0	$0	$0	$0	$65,389	**$5,696,364**	$0	**$5,696,364**
$213,469	$0	$0	$0	$0	$61,626	**$5,368,565**	$261,531	**$5,630,096**
$213,469	$0	$0	$0	$0	$65,700	**$5,723,415**	$0	**$5,723,415**
$287,537	$0	$0	$0	$0	$0	**$12,528,577**	$0	**$12,528,577**
$251,499	$0	$0	$0	$0	$228,089	**$15,844,579**	$0	**$15,844,579**
$251,499	$0	$0	$0	$0	$220,246	**$15,299,706**	$0	**$15,299,706**
$251,499	$0	$0	$0	$0	$205,216	**$14,255,679**	$0	**$14,255,679**
$251,499	$0	$0	$0	$0	$211,807	**$14,713,511**	$0	**$14,713,511**
$60,233	$0	$0	$0	$0	$0	**$1,234,166**	$0	**$1,234,166**
$50,769	$0	$0	$0	$0	($17,791)	**$1,356,054**	$0	**$1,356,054**
$50,769	$0	$0	$0	$0	($17,765)	**$1,354,129**	$0	**$1,354,129**
$50,769	$0	$0	$0	$0	($17,717)	**$1,350,452**	$0	**$1,350,452**
$50,769	$0	$0	$0	$0	($14,978)	**$1,141,636**	$92,530	**$1,234,166**
$102,440	$0	$0	$0	$0	$0	**$1,777,639**	$0	**$1,777,639**
$82,579	$0	$0	$0	$0	($24,015)	**$1,882,988**	$0	**$1,882,988**
$82,579	$0	$0	$0	$0	($23,947)	**$1,877,691**	$0	**$1,877,691**
$82,579	$0	$0	$0	$0	($23,818)	**$1,867,577**	$0	**$1,867,577**
$82,579	$0	$0	$0	$0	($21,374)	**$1,675,935**	$101,704	**$1,777,639**
$126,182	$0	$0	$0	$0	$0	**$2,745,804**	$0	**$2,745,804**
$104,535	$0	$0	$0	$0	($33,445)	**$2,751,510**	$0	**$2,751,510**
$104,535	$0	$0	$0	$0	($32,491)	**$2,673,079**	$72,725	**$2,745,804**
$104,535	$0	$0	$0	$0	($31,063)	**$2,555,552**	$190,252	**$2,745,804**
$104,535	$0	$0	$0	$0	($32,977)	**$2,713,003**	$32,800	**$2,745,804**
$148,165	$0	$0	$0	$0	$0	**$3,258,172**	$0	**$3,258,172**
$123,464	$0	$0	$0	$0	($36,927)	**$3,251,969**	$6,202	**$3,258,172**
$123,464	$0	$0	$0	$0	($35,718)	**$3,145,488**	$112,684	**$3,258,172**
$123,464	$0	$0	$0	$0	($33,811)	**$2,977,548**	$280,623	**$3,258,172**
$123,464	$0	$0	$0	$0	($36,305)	**$3,197,217**	$60,955	**$3,258,172**
$29,017	$0	$0	$0	$0	$0	**$425,045**	$0	**$425,045**
$22,829	$0	$0	$0	$0	($5,603)	**$477,562**	$0	**$477,562**
$22,829	$0	$0	$0	$0	($5,595)	**$476,888**	$0	**$476,888**
$22,829	$0	$0	$0	$0	($5,580)	**$475,599**	$0	**$475,599**
$22,829	$0	$0	$0	$0	($4,983)	**$424,707**	$338	**$425,045**
$173,226	$0	$0	$0	$0	$0	**$2,815,659**	$0	**$2,815,659**
$154,623	$0	$0	$0	$0	($18,157)	**$2,873,224**	$0	**$2,873,224**
$154,623	$0	$0	$0	$0	($17,566)	**$2,779,710**	$35,949	**$2,815,659**
$154,623	$0	$0	$0	$0	($16,647)	**$2,634,284**	$181,376	**$2,815,659**
$154,623	$0	$0	$0	$0	($17,866)	**$2,827,196**	$0	**$2,827,196**
$147,286	$0	$0	$0	$0	$0	**$2,897,488**	$0	**$2,897,488**
$124,559	$0	$0	$0	$0	$1,308	**$3,136,739**	$0	**$3,136,739**
$124,559	$0	$0	$0	$0	$1,266	**$3,035,488**	$0	**$3,035,488**
$124,559	$0	$0	$0	$0	$1,199	**$2,875,321**	$22,167	**$2,897,488**
$124,559	$0	$0	$0	$0	$1,279	**$3,067,915**	$0	**$3,067,915**

COST STUDY ANALYSIS
Elementary and Secondary Education in Kansas: Estimating the Costs of K-12 Education Using Two Approaches
January 2006

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DISTRICT	Base	Low Enrollment/ Correlation	At-Risk	Urban Poverty	Bilingual	Special Education	Vocational Education
299 - SYLVAN GROVE							
Current Formula	$689,634	$586,189	$37,036	$0	$0	$62,290	$3,406
Input-Based (20)	$827,022	$499,728	$111,189	$0	$0	$77,493	$2,367
Input-Based (18/23)	$794,379	$532,371	$106,800	$0	$0	$77,493	$2,367
Input-Based (25)	$732,044	$594,706	$98,419	$0	$0	$77,493	$2,367
Outcomes-Based	$754,678	$354,265	$101,462	$0	$0	$77,493	$2,367
300 - COMANCHE COUNTY							
Current Formula	$1,353,726	$647,064	$68,963	$0	$0	$331,733	$11,494
Input-Based (20)	$1,623,414	$270,878	$207,552	$0	$7,719	$412,703	$7,693
Input-Based (18/23)	$1,559,336	$268,438	$199,360	$0	$7,415	$412,703	$7,693
Input-Based (25)	$1,436,975	$295,575	$183,716	$0	$6,833	$412,703	$7,693
Outcomes-Based	$1,481,405	$384,163	$189,396	$0	$7,044	$412,703	$7,693
303 - NESS CITY							
Current Formula	$1,102,563	$653,875	$30,225	$0	$0	$200,694	$31,928
Input-Based (20)	$1,322,214	$377,088	$91,422	$0	$0	$249,679	$21,302
Input-Based (18/23)	$1,270,025	$397,666	$87,813	$0	$0	$249,679	$21,302
Input-Based (25)	$1,170,366	$452,776	$80,922	$0	$0	$249,679	$21,302
Outcomes-Based	$1,206,553	$359,795	$83,425	$0	$0	$249,679	$21,302
305 - SALINA							
Current Formula	$30,650,400	$657,281	$2,177,456	$0	$182,200	$5,597,207	$425,700
Input-Based (20)	$36,756,537	$354,996	$6,547,769	$0	$159,707	$6,963,371	$284,032
Input-Based (18/23)	$35,305,722	$410,596	$6,289,322	$0	$153,403	$6,963,371	$284,032
Input-Based (25)	$32,535,284	$361,160	$5,795,799	$0	$141,365	$6,963,371	$284,032
Outcomes-Based	$33,541,248	$263,299	$5,975,001	$0	$145,736	$6,963,371	$284,032
306 - SOUTHEAST OF SALINE							
Current Formula	$2,920,302	$1,031,045	$77,903	$0	$0	$379,602	$93,654
Input-Based (20)	$3,502,081	$277,761	$234,731	$0	$7,525	$472,255	$62,369
Input-Based (18/23)	$3,363,851	$265,482	$225,466	$0	$7,228	$472,255	$62,369
Input-Based (25)	$3,099,890	$283,746	$207,774	$0	$6,660	$472,255	$62,369
Outcomes-Based	$3,195,736	$424,217	$214,198	$0	$6,866	$472,255	$62,369
307 - ELL-SALINE							
Current Formula	$1,936,935	$835,649	$53,213	$0	$0	$302,423	$67,686
Input-Based (20)	$2,322,809	$236,365	$160,606	$0	$8,217	$376,239	$45,114
Input-Based (18/23)	$2,231,126	$227,538	$154,266	$0	$7,892	$376,239	$45,114
Input-Based (25)	$2,056,049	$247,826	$142,161	$0	$7,273	$376,239	$45,114
Outcomes-Based	$2,119,621	$399,104	$146,557	$0	$7,498	$376,239	$45,114
308 - HUTCHINSON PUBLIC SCHOOLS							
Current Formula	$19,676,280	$421,869	$1,638,945	$0	$14,474	$2,664,095	$545,747
Input-Based (20)	$23,596,165	$114,915	$4,929,358	$0	$20,051	$3,314,346	$363,987
Input-Based (18/23)	$22,664,803	$132,932	$4,734,792	$0	$19,259	$3,314,346	$363,987
Input-Based (25)	$20,886,297	$116,906	$4,363,253	$0	$17,748	$3,314,346	$363,987
Outcomes-Based	$21,532,084	$169,027	$4,498,161	$0	$18,297	$3,314,346	$363,987
309 - NICKERSON							
Current Formula	$4,729,527	$986,773	$303,950	$0	$20,859	$944,941	$106,425
Input-Based (20)	$5,671,738	$97,627	$914,217	$0	$0	$1,175,582	$71,008
Input-Based (18/23)	$5,447,869	$102,336	$878,132	$0	$0	$1,175,582	$71,008
Input-Based (25)	$5,020,375	$102,333	$809,225	$0	$0	$1,175,582	$71,008
Outcomes-Based	$5,175,601	$442,007	$834,245	$0	$0	$1,175,582	$71,008
310 - FAIRFIELD							
Current Formula	$1,608,720	$736,461	$135,373	$0	$0	$433,663	$3,406
Input-Based (20)	$1,929,208	$235,142	$407,691	$0	$5,279	$539,512	$2,130
Input-Based (18/23)	$1,853,060	$229,326	$391,599	$0	$5,071	$539,512	$2,130
Input-Based (25)	$1,707,651	$251,611	$360,871	$0	$4,673	$539,512	$2,130
Outcomes-Based	$1,760,450	$386,923	$372,028	$0	$4,817	$539,512	$2,130

Trans-portation	New Facilities	Ancillary Facilities	Declining Enrollment	Consolidated Districts	Regional Cost Adjustment	Total	Hold Harmless	Total (w/ Hold Harmless)
$77,380	$0	$0	$0	$0	$0	**$1,455,934**	$0	**$1,455,934**
$66,112	$0	$0	$0	$0	$2,324	**$1,586,234**	$0	**$1,586,234**
$66,112	$0	$0	$0	$0	$2,318	**$1,581,839**	$0	**$1,581,839**
$66,112	$0	$0	$0	$0	$2,305	**$1,573,446**	$0	**$1,573,446**
$66,112	$0	$0	$0	$0	$1,990	**$1,358,368**	$97,567	**$1,455,934**
$242,252	$0	$0	$0	$0	$0	**$2,655,233**	$0	**$2,655,233**
$209,564	$0	$0	$0	$0	($59,211)	**$2,680,311**	$0	**$2,680,311**
$209,564	$0	$0	$0	$0	($57,590)	**$2,606,918**	$48,315	**$2,655,233**
$209,564	$0	$0	$0	$0	($55,181)	**$2,497,877**	$157,355	**$2,655,233**
$209,564	$0	$0	$0	$0	($58,184)	**$2,633,784**	$21,448	**$2,655,233**
$47,923	$0	$0	$0	$0	$0	**$2,067,207**	$0	**$2,067,207**
$38,295	$0	$0	$0	$0	($6,581)	**$2,093,420**	$0	**$2,093,420**
$38,295	$0	$0	$0	$0	($6,470)	**$2,058,311**	$8,896	**$2,067,207**
$38,295	$0	$0	$0	$0	($6,309)	**$2,007,032**	$60,175	**$2,067,207**
$38,295	$0	$0	$0	$0	($6,139)	**$1,952,911**	$114,297	**$2,067,207**
$338,098	$0	$0	$0	$0	$0	**$40,028,341**	$0	**$40,028,341**
$299,445	$0	$0	$0	$0	$556,897	**$51,922,752**	$0	**$51,922,752**
$299,445	$0	$0	$0	$0	$538,900	**$50,244,791**	$0	**$50,244,791**
$299,445	$0	$0	$0	$0	$502,846	**$46,883,303**	$0	**$46,883,303**
$299,445	$0	$0	$0	$0	$514,682	**$47,986,814**	$0	**$47,986,814**
$371,512	$0	$0	$0	$0	$0	**$4,874,018**	$0	**$4,874,018**
$321,702	$0	$0	$0	$0	$38,639	**$4,917,062**	$0	**$4,917,062**
$321,702	$0	$0	$0	$0	$37,371	**$4,755,723**	$118,295	**$4,874,018**
$321,702	$0	$0	$0	$0	$35,280	**$4,489,676**	$384,342	**$4,874,018**
$321,702	$0	$0	$0	$0	$37,205	**$4,734,548**	$139,470	**$4,874,018**
$222,907	$0	$0	$0	$0	$0	**$3,418,813**	$0	**$3,418,813**
$192,478	$0	$0	$0	$0	$25,154	**$3,366,981**	$51,833	**$3,418,813**
$192,478	$0	$0	$0	$0	$24,348	**$3,259,000**	$159,813	**$3,418,813**
$192,478	$0	$0	$0	$0	$23,087	**$3,090,226**	$328,588	**$3,418,813**
$192,478	$0	$0	$0	$0	$24,739	**$3,311,348**	$107,466	**$3,418,813**
$36,931	$0	$0	$0	$0	$0	**$24,998,341**	$0	**$24,998,341**
$30,925	$0	$0	$0	$0	$912,929	**$33,282,677**	$0	**$33,282,677**
$30,925	$0	$0	$0	$0	$881,660	**$32,142,705**	$0	**$32,142,705**
$30,925	$0	$0	$0	$0	$820,527	**$29,913,990**	$0	**$29,913,990**
$30,925	$0	$0	$0	$0	$844,031	**$30,770,858**	$0	**$30,770,858**
$346,011	$0	$0	$0	$0	$0	**$7,438,486**	$0	**$7,438,486**
$301,726	$0	$0	$0	$0	$54,513	**$8,286,411**	$0	**$8,286,411**
$301,726	$0	$0	$0	$0	$52,823	**$8,029,475**	$0	**$8,029,475**
$301,726	$0	$0	$0	$0	$49,535	**$7,529,784**	$0	**$7,529,784**
$301,726	$0	$0	$0	$0	$52,978	**$8,053,148**	$0	**$8,053,148**
$269,950	$0	$0	$0	$0	$0	**$3,187,573**	$0	**$3,187,573**
$231,547	$0	$0	$0	$0	$25,540	**$3,376,049**	$0	**$3,376,049**
$231,547	$0	$0	$0	$0	$24,791	**$3,277,036**	$0	**$3,277,036**
$231,547	$0	$0	$0	$0	$23,615	**$3,121,609**	$65,964	**$3,187,573**
$231,547	$0	$0	$0	$0	$25,135	**$3,322,543**	$0	**$3,322,543**

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311 - PRETTY PRAIRIE							
Current Formula	$1,328,184	$637,699	$32,779	$0	$0	$235,066	$45,976
Input-Based (20)	$1,592,783	$272,930	$98,834	$0	$0	$292,441	$30,770
Input-Based (18/23)	$1,529,915	$270,776	$94,933	$0	$0	$292,441	$30,770
Input-Based (25)	$1,409,862	$298,225	$87,484	$0	$0	$292,441	$30,770
Outcomes-Based	$1,453,454	$382,661	$90,189	$0	$0	$292,441	$30,770
312 - HAVEN PUBLIC SCHOOLS							
Current Formula	$4,563,078	$1,012,740	$201,356	$0	$0	$828,697	$81,734
Input-Based (20)	$5,472,129	$118,261	$605,360	$0	$7,858	$1,030,965	$54,439
Input-Based (18/23)	$5,256,139	$121,249	$581,466	$0	$7,548	$1,030,965	$54,439
Input-Based (25)	$4,843,690	$123,179	$535,838	$0	$6,955	$1,030,965	$54,439
Outcomes-Based	$4,993,453	$457,844	$552,406	$0	$7,170	$1,030,965	$54,439
313 - BUHLER							
Current Formula	$9,241,947	$198,376	$375,467	$0	$12,771	$1,467,081	$150,698
Input-Based (20)	$11,083,117	$3,525	$1,129,181	$0	$2,581	$1,825,165	$100,595
Input-Based (18/23)	$10,645,656	$4,094	$1,084,611	$0	$2,479	$1,825,165	$100,595
Input-Based (25)	$9,810,292	$3,581	$999,502	$0	$2,284	$1,825,165	$100,595
Outcomes-Based	$10,113,618	$79,392	$1,030,406	$0	$2,355	$1,825,165	$100,595
314 - BREWSTER							
Current Formula	$574,269	$529,571	$24,691	$0	$0	$102,903	$7,663
Input-Based (20)	$688,675	$498,425	$74,126	$0	$0	$128,019	$5,207
Input-Based (18/23)	$661,492	$525,608	$71,200	$0	$0	$128,019	$5,207
Input-Based (25)	$609,585	$577,515	$65,613	$0	$0	$128,019	$5,207
Outcomes-Based	$628,433	$335,083	$67,642	$0	$0	$128,019	$5,207
315 - COLBY PUBLIC SCHOOLS							
Current Formula	$4,365,128	$1,037,857	$193,694	$0	$851	$738,856	$85,140
Input-Based (20)	$5,234,743	$149,910	$583,122	$0	$3,087	$919,195	$56,806
Input-Based (18/23)	$5,028,123	$150,184	$560,106	$0	$2,965	$919,195	$56,806
Input-Based (25)	$4,633,567	$155,130	$516,154	$0	$2,732	$919,195	$56,806
Outcomes-Based	$4,776,833	$474,174	$532,113	$0	$2,817	$919,195	$56,806
316 - GOLDEN PLAINS							
Current Formula	$812,236	$628,333	$82,160	$0	$6,811	$225,904	$9,365
Input-Based (20)	$974,048	$463,551	$247,086	$0	$4,995	$281,042	$6,154
Input-Based (18/23)	$935,602	$501,998	$237,333	$0	$4,798	$281,042	$6,154
Input-Based (25)	$862,185	$575,414	$218,709	$0	$4,421	$281,042	$6,154
Outcomes-Based	$888,843	$356,356	$225,472	$0	$4,558	$281,042	$6,154
320 - WAMEGO							
Current Formula	$5,514,944	$804,999	$189,862	$0	$0	$987,559	$163,469
Input-Based (20)	$6,613,624	$90,150	$570,768	$0	$0	$1,228,602	$109,021
Input-Based (18/23)	$6,352,578	$94,498	$548,239	$0	$0	$1,228,602	$109,021
Input-Based (25)	$5,854,092	$94,495	$505,219	$0	$0	$1,228,602	$109,021
Outcomes-Based	$6,035,095	$335,432	$520,840	$0	$0	$1,228,602	$109,021
321 - KAW VALLEY							
Current Formula	$4,580,532	$1,010,186	$189,011	$0	$0	$1,109,381	$131,116
Input-Based (20)	$5,493,060	$115,429	$568,297	$0	$15,247	$1,380,158	$87,577
Input-Based (18/23)	$5,276,244	$118,658	$545,866	$0	$14,645	$1,380,158	$87,577
Input-Based (25)	$4,862,217	$120,319	$503,032	$0	$13,496	$1,380,158	$87,577
Outcomes-Based	$5,012,553	$456,363	$518,585	$0	$13,913	$1,380,158	$87,577
322 - ONAGA-HAVENSVILLE-WHEATON							
Current Formula	$1,566,576	$722,413	$61,727	$0	$0	$234,893	$41,719
Input-Based (20)	$1,878,667	$243,063	$185,314	$0	$0	$292,226	$27,859
Input-Based (18/23)	$1,804,515	$237,873	$178,000	$0	$0	$292,226	$27,859
Input-Based (25)	$1,662,915	$261,191	$164,032	$0	$0	$292,226	$27,859
Outcomes-Based	$1,714,330	$388,083	$169,104	$0	$0	$292,226	$27,859

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$142,449	$0	$0	$0	$0	$0	**$2,422,153**	$0	**$2,422,153**
$123,036	$0	$0	$0	$0	$15,753	**$2,426,548**	$0	**$2,426,548**
$123,036	$0	$0	$0	$0	$15,303	**$2,357,175**	$64,978	**$2,422,153**
$123,036	$0	$0	$0	$0	$14,649	**$2,256,467**	$165,685	**$2,422,153**
$123,036	$0	$0	$0	$0	$15,503	**$2,388,054**	$34,098	**$2,422,153**
$354,365	$0	$0	$0	$0	$0	**$7,041,971**	$0	**$7,041,971**
$305,822	$0	$0	$0	$0	$43,301	**$7,638,136**	$0	**$7,638,136**
$305,822	$0	$0	$0	$0	$41,949	**$7,399,576**	$0	**$7,399,576**
$305,822	$0	$0	$0	$0	$39,345	**$6,940,234**	$101,738	**$7,041,971**
$305,822	$0	$0	$0	$0	$42,202	**$7,444,302**	$0	**$7,444,302**
$612,445	$0	$0	$0	$0	$0	**$12,058,785**	$0	**$12,058,785**
$542,887	$0	$0	$0	$0	$93,484	**$14,780,534**	$0	**$14,780,534**
$542,887	$0	$0	$0	$0	$90,419	**$14,295,905**	$0	**$14,295,905**
$542,887	$0	$0	$0	$0	$84,556	**$13,368,861**	$0	**$13,368,861**
$542,887	$0	$0	$0	$0	$87,166	**$13,781,583**	$0	**$13,781,583**
$57,156	$0	$0	$0	$0	$0	**$1,296,252**	$0	**$1,296,252**
$45,674	$0	$0	$0	$0	($15,322)	**$1,424,804**	$0	**$1,424,804**
$45,674	$0	$0	$0	$0	($15,291)	**$1,421,910**	$0	**$1,421,910**
$45,674	$0	$0	$0	$0	($15,232)	**$1,416,382**	$0	**$1,416,382**
$45,674	$0	$0	$0	$0	($12,874)	**$1,197,184**	$99,068	**$1,296,252**
$241,373	$0	$0	$0	$0	$0	**$6,662,898**	$0	**$6,662,898**
$206,540	$0	$0	$0	$0	($69,385)	**$7,084,019**	$0	**$7,084,019**
$206,540	$0	$0	$0	$0	($67,159)	**$6,856,761**	$0	**$6,856,761**
$206,540	$0	$0	$0	$0	($62,951)	**$6,427,174**	$235,724	**$6,662,898**
$206,540	$0	$0	$0	$0	($67,591)	**$6,900,887**	$0	**$6,900,887**
$85,733	$0	$0	$0	$0	$0	**$1,850,543**	$0	**$1,850,543**
$71,373	$0	$0	$0	$0	($16,775)	**$2,031,474**	$0	**$2,031,474**
$71,373	$0	$0	$0	$0	($16,694)	**$2,021,606**	$0	**$2,021,606**
$71,373	$0	$0	$0	$0	($16,538)	**$2,002,762**	$0	**$2,002,762**
$71,373	$0	$0	$0	$0	($15,019)	**$1,818,779**	$31,764	**$1,850,543**
$256,321	$0	$0	$0	$0	$0	**$7,917,153**	$0	**$7,917,153**
$221,312	$0	$0	$0	$0	$61,305	**$8,894,782**	$0	**$8,894,782**
$221,312	$0	$0	$0	$0	$59,367	**$8,613,618**	$0	**$8,613,618**
$221,312	$0	$0	$0	$0	$55,609	**$8,068,350**	$0	**$8,068,350**
$221,312	$0	$0	$0	$0	$58,646	**$8,508,948**	$0	**$8,508,948**
$287,097	$74,498	$0	$0	$0	$0	**$7,381,820**	$0	**$7,381,820**
$249,070	$74,498	$0	$0	$0	$38,945	**$8,022,280**	$0	**$8,022,280**
$249,070	$74,498	$0	$0	$0	$37,791	**$7,784,506**	$0	**$7,784,506**
$249,070	$74,498	$0	$0	$0	$35,564	**$7,325,931**	$55,889	**$7,381,820**
$249,070	$74,498	$0	$0	$0	$38,015	**$7,830,732**	$0	**$7,830,732**
$185,976	$0	$0	$0	$0	$0	**$2,813,303**	$0	**$2,813,303**
$159,976	$0	$0	$0	$0	$22,292	**$2,809,397**	$3,906	**$2,813,303**
$159,976	$0	$0	$0	$0	$21,599	**$2,722,046**	$91,257	**$2,813,303**
$159,976	$0	$0	$0	$0	$20,541	**$2,588,739**	$224,564	**$2,813,303**
$159,976	$0	$0	$0	$0	$22,008	**$2,773,585**	$39,717	**$2,813,303**

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323 - ROCK CREEK							
Current Formula	$3,469,455	$1,072,764	$139,630	$0	$0	$534,047	$51,084
Input-Based (20)	$4,160,636	$249,760	$420,046	$0	$7,314	$664,397	$34,084
Input-Based (18/23)	$3,996,412	$240,807	$403,466	$0	$7,025	$664,397	$34,084
Input-Based (25)	$3,682,813	$255,744	$371,806	$0	$6,474	$664,397	$34,084
Outcomes-Based	$3,796,683	$479,891	$383,302	$0	$6,674	$664,397	$34,084
324 - EASTERN HEIGHTS							
Current Formula	$651,321	$569,161	$42,570	$0	$0	$135,117	$16,177
Input-Based (20)	$781,076	$503,077	$128,485	$0	$0	$168,097	$10,651
Input-Based (18/23)	$750,247	$533,907	$123,413	$0	$0	$168,097	$10,651
Input-Based (25)	$691,375	$592,778	$113,729	$0	$0	$168,097	$10,651
Outcomes-Based	$712,752	$349,737	$117,245	$0	$0	$168,097	$10,651
325 - PHILLIPSBURG							
Current Formula	$2,610,392	$986,347	$106,851	$0	$0	$536,214	$49,807
Input-Based (20)	$3,130,432	$282,445	$321,211	$0	$6,177	$667,092	$33,137
Input-Based (18/23)	$3,006,871	$269,070	$308,533	$0	$5,933	$667,092	$33,137
Input-Based (25)	$2,770,922	$288,274	$284,322	$0	$5,468	$667,092	$33,137
Outcomes-Based	$2,856,596	$398,368	$293,113	$0	$5,637	$667,092	$33,137
326 - LOGAN							
Current Formula	$833,521	$633,867	$53,213	$0	$0	$173,567	$0
Input-Based (20)	$999,574	$453,579	$160,606	$0	$0	$215,931	$0
Input-Based (18/23)	$960,120	$493,033	$154,266	$0	$0	$215,931	$0
Input-Based (25)	$884,779	$568,374	$142,161	$0	$0	$215,931	$0
Outcomes-Based	$912,136	$354,921	$146,557	$0	$0	$215,931	$0
327 - ELLSWORTH							
Current Formula	$2,531,638	$972,299	$90,248	$0	$0	$357,891	$103,019
Input-Based (20)	$3,035,988	$280,827	$271,794	$0	$7,400	$445,244	$68,641
Input-Based (18/23)	$2,916,155	$267,505	$261,066	$0	$7,108	$445,244	$68,641
Input-Based (25)	$2,687,324	$286,883	$240,580	$0	$6,550	$445,244	$68,641
Outcomes-Based	$2,770,414	$401,762	$248,019	$0	$6,753	$445,244	$68,641
328 - LORRAINE							
Current Formula	$1,868,823	$816,493	$119,196	$0	$0	$254,048	$45,976
Input-Based (20)	$2,241,128	$230,425	$358,274	$0	$5,856	$316,056	$30,770
Input-Based (18/23)	$2,152,668	$222,059	$344,133	$0	$5,625	$316,056	$30,770
Input-Based (25)	$1,983,749	$242,235	$317,129	$0	$5,184	$316,056	$30,770
Outcomes-Based	$2,045,084	$395,183	$326,934	$0	$5,344	$316,056	$30,770
329 - MILL CREEK VALLEY							
Current Formula	$1,964,606	$843,312	$65,558	$0	$0	$356,361	$44,273
Input-Based (20)	$2,355,992	$238,651	$197,668	$0	$12,470	$443,341	$29,587
Input-Based (18/23)	$2,262,999	$229,629	$189,866	$0	$11,978	$443,341	$29,587
Input-Based (25)	$2,085,421	$249,929	$174,968	$0	$11,038	$443,341	$29,587
Outcomes-Based	$2,149,901	$400,154	$180,377	$0	$11,380	$443,341	$29,587
330 - MISSION VALLEY							
Current Formula	$2,132,757	$887,159	$77,903	$0	$0	$440,182	$68,112
Input-Based (20)	$2,557,642	$252,481	$234,731	$0	$6,869	$547,621	$45,445
Input-Based (18/23)	$2,456,690	$242,267	$225,466	$0	$6,598	$547,621	$45,445
Input-Based (25)	$2,263,914	$262,630	$207,774	$0	$6,080	$547,621	$45,445
Outcomes-Based	$2,333,912	$406,270	$214,198	$0	$6,268	$547,621	$45,445
331 - KINGMAN-NORWICH							
Current Formula	$4,757,623	$982,090	$229,878	$0	$0	$969,095	$71,518
Input-Based (20)	$5,705,431	$97,434	$691,840	$0	$6,040	$1,205,631	$47,741
Input-Based (18/23)	$5,480,233	$102,133	$664,532	$0	$5,801	$1,205,631	$47,741
Input-Based (25)	$5,050,199	$102,130	$612,386	$0	$5,346	$1,205,631	$47,741
Outcomes-Based	$5,206,347	$438,758	$631,321	$0	$5,512	$1,205,631	$47,741

Trans-portation	New Facilities	Ancillary Facilities	Declining Enrollment	Consolidated Districts	Regional Cost Adjustment	Total	Hold Harmless	Total (w/ Hold Harmless)
$357,003	$0	$0	$0	$0	$0	**$5,623,983**	$0	**$5,623,983**
$317,120	$0	$0	$0	$0	$48,808	**$5,902,165**	$0	**$5,902,165**
$317,120	$0	$0	$0	$0	$47,223	**$5,710,534**	$0	**$5,710,534**
$317,120	$0	$0	$0	$0	$44,464	**$5,376,903**	$247,080	**$5,623,983**
$317,120	$0	$0	$0	$0	$47,380	**$5,729,532**	$0	**$5,729,532**
$95,406	$0	$0	$0	$0	$0	**$1,509,752**	$0	**$1,509,752**
$81,751	$0	$0	$0	$0	($23,613)	**$1,649,524**	$0	**$1,649,524**
$81,751	$0	$0	$0	$0	($23,542)	**$1,644,524**	$0	**$1,644,524**
$81,751	$0	$0	$0	$0	($23,405)	**$1,634,976**	$0	**$1,634,976**
$81,751	$0	$0	$0	$0	($20,326)	**$1,419,906**	$89,846	**$1,509,752**
$123,104	$0	$0	$0	$0	$0	**$4,412,715**	$0	**$4,412,715**
$100,027	$0	$0	$0	$0	($62,894)	**$4,477,628**	$0	**$4,477,628**
$100,027	$0	$0	$0	$0	($60,818)	**$4,329,845**	$82,870	**$4,412,715**
$100,027	$0	$0	$0	$0	($57,474)	**$4,091,769**	$320,946	**$4,412,715**
$100,027	$0	$0	$0	$0	($60,310)	**$4,293,661**	$119,054	**$4,412,715**
$0	$0	$0	$0	$0	$0	**$1,694,168**	$0	**$1,694,168**
$0	$0	$0	$0	$0	($26,732)	**$1,802,958**	$0	**$1,802,958**
$0	$0	$0	$0	$0	($26,639)	**$1,796,711**	$0	**$1,796,711**
$0	$0	$0	$0	$0	($26,463)	**$1,784,783**	$0	**$1,784,783**
$0	$0	$0	$0	$0	($23,808)	**$1,605,736**	$88,431	**$1,694,168**
$245,330	$0	$0	$0	$0	$0	**$4,300,425**	$0	**$4,300,425**
$210,954	$0	$0	$0	$0	$17,289	**$4,338,138**	$0	**$4,338,138**
$210,954	$0	$0	$0	$0	$16,712	**$4,193,386**	$107,038	**$4,300,425**
$210,954	$0	$0	$0	$0	$15,790	**$3,961,967**	$338,458	**$4,300,425**
$210,954	$0	$0	$0	$0	$16,613	**$4,168,400**	$132,024	**$4,300,425**
$185,976	$0	$0	$0	$0	$0	**$3,290,511**	$0	**$3,290,511**
$155,940	$0	$0	$0	$0	$15,695	**$3,354,144**	$0	**$3,354,144**
$155,940	$0	$0	$0	$0	$15,172	**$3,242,424**	$48,087	**$3,290,511**
$155,940	$0	$0	$0	$0	$14,344	**$3,065,406**	$225,104	**$3,290,511**
$155,940	$0	$0	$0	$0	$15,398	**$3,290,710**	$0	**$3,290,710**
$253,683	$0	$0	$0	$0	$0	**$3,527,792**	$0	**$3,527,792**
$226,553	$0	$0	$0	$0	$33,751	**$3,538,014**	$0	**$3,538,014**
$226,553	$0	$0	$0	$0	$32,688	**$3,426,642**	$101,150	**$3,527,792**
$226,553	$0	$0	$0	$0	$31,021	**$3,251,859**	$275,933	**$3,527,792**
$226,553	$0	$0	$0	$0	$33,144	**$3,474,437**	$53,354	**$3,527,792**
$373,270	$0	$0	$0	$0	$0	**$3,979,383**	$0	**$3,979,383**
$336,378	$0	$0	$0	$0	$37,694	**$4,018,863**	$0	**$4,018,863**
$336,378	$0	$0	$0	$0	$36,551	**$3,897,018**	$82,365	**$3,979,383**
$336,378	$0	$0	$0	$0	$34,747	**$3,704,589**	$274,794	**$3,979,383**
$336,378	$0	$0	$0	$0	$36,832	**$3,926,925**	$52,458	**$3,979,383**
$338,098	$0	$0	$0	$0	$0	**$7,348,301**	$0	**$7,348,301**
$286,267	$0	$0	$0	$0	($10,017)	**$8,030,367**	$0	**$8,030,367**
$286,267	$0	$0	$0	$0	($9,708)	**$7,782,631**	$0	**$7,782,631**
$286,267	$0	$0	$0	$0	($9,107)	**$7,300,595**	$47,707	**$7,348,301**
$286,267	$0	$0	$0	$0	($9,744)	**$7,811,833**	$0	**$7,811,833**

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DISTRICT	Base	Low Enrollment/ Correlation	At-Risk	Urban Poverty	Bilingual	Special Education	Vocational Education
332 - CUNNINGHAM							
Current Formula	$1,030,194	$657,281	$57,470	$0	$0	$275,870	$12,771
Input-Based (20)	$1,235,428	$406,044	$172,960	$0	$10,239	$343,204	$8,521
Input-Based (18/23)	$1,186,665	$433,782	$166,133	$0	$9,834	$343,204	$8,521
Input-Based (25)	$1,093,547	$497,268	$153,097	$0	$9,063	$343,204	$8,521
Outcomes-Based	$1,127,359	$348,808	$157,830	$0	$9,343	$343,204	$8,521
333 - CONCORDIA							
Current Formula	$4,647,793	$999,969	$300,544	$0	$0	$970,918	$101,317
Input-Based (20)	$5,573,720	$103,793	$904,333	$0	$6,467	$1,207,899	$67,458
Input-Based (18/23)	$5,353,720	$108,006	$868,638	$0	$6,212	$1,207,899	$67,458
Input-Based (25)	$4,933,614	$108,568	$800,476	$0	$5,724	$1,207,899	$67,458
Outcomes-Based	$5,086,158	$449,946	$825,227	$0	$5,901	$1,207,899	$67,458
334 - SOUTHERN CLOUD							
Current Formula	$994,010	$656,429	$59,172	$0	$0	$272,488	$11,494
Input-Based (20)	$1,192,035	$416,169	$177,902	$0	$6,287	$338,996	$7,716
Input-Based (18/23)	$1,144,984	$446,797	$170,880	$0	$6,038	$338,996	$7,716
Input-Based (25)	$1,055,137	$513,499	$157,471	$0	$5,565	$338,996	$7,716
Outcomes-Based	$1,087,761	$342,291	$162,340	$0	$5,737	$338,996	$7,716
335 - NORTH JACKSON							
Current Formula	$1,795,603	$795,208	$70,666	$0	$0	$245,848	$50,233
Input-Based (20)	$2,153,320	$223,818	$212,494	$0	$0	$305,854	$33,374
Input-Based (18/23)	$2,068,327	$215,933	$204,106	$0	$0	$305,854	$33,374
Input-Based (25)	$1,906,025	$235,934	$188,090	$0	$0	$305,854	$33,374
Outcomes-Based	$1,964,958	$390,024	$193,906	$0	$0	$305,854	$33,374
336 - HOLTON							
Current Formula	$4,725,270	$987,624	$177,517	$0	$0	$723,611	$128,136
Input-Based (20)	$5,666,633	$97,649	$533,705	$0	$0	$900,230	$85,352
Input-Based (18/23)	$5,442,966	$102,359	$512,639	$0	$0	$900,230	$85,352
Input-Based (25)	$5,015,856	$102,356	$472,412	$0	$0	$900,230	$85,352
Outcomes-Based	$5,170,942	$442,443	$487,019	$0	$0	$900,230	$85,352
337 - ROYAL VALLEY							
Current Formula	$3,935,597	$1,070,636	$217,533	$0	$0	$705,633	$77,903
Input-Based (20)	$4,719,641	$205,710	$654,777	$0	$7,400	$877,864	$52,073
Input-Based (18/23)	$4,533,353	$201,003	$628,932	$0	$7,108	$877,864	$52,073
Input-Based (25)	$4,177,621	$211,408	$579,580	$0	$6,550	$877,864	$52,073
Outcomes-Based	$4,306,789	$496,940	$597,500	$0	$6,753	$877,864	$52,073
338 - VALLEY FALLS							
Current Formula	$1,853,498	$812,236	$65,558	$0	$0	$267,490	$17,028
Input-Based (20)	$2,222,749	$229,123	$197,668	$0	$0	$332,779	$11,361
Input-Based (18/23)	$2,135,015	$220,863	$189,866	$0	$0	$332,779	$11,361
Input-Based (25)	$1,967,481	$241,023	$174,968	$0	$0	$332,779	$11,361
Outcomes-Based	$2,028,314	$394,450	$180,377	$0	$0	$332,779	$11,361
339 - JEFFERSON COUNTY NORTH							
Current Formula	$2,087,633	$875,665	$90,248	$0	$0	$340,954	$69,815
Input-Based (20)	$2,503,529	$248,960	$271,794	$0	$0	$424,174	$46,629
Input-Based (18/23)	$2,404,712	$239,078	$261,066	$0	$0	$424,174	$46,629
Input-Based (25)	$2,216,014	$259,472	$240,580	$0	$0	$424,174	$46,629
Outcomes-Based	$2,284,532	$405,441	$248,019	$0	$0	$424,174	$46,629
340 - JEFFERSON WEST							
Current Formula	$4,044,150	$1,065,101	$106,851	$0	$0	$579,353	$85,140
Input-Based (20)	$4,849,821	$193,260	$321,211	$0	$0	$720,761	$56,806
Input-Based (18/23)	$4,658,394	$189,696	$308,533	$0	$0	$720,761	$56,806
Input-Based (25)	$4,292,850	$198,860	$284,322	$0	$0	$720,761	$56,806
Outcomes-Based	$4,425,581	$492,812	$293,113	$0	$0	$720,761	$56,806

Trans-portation	New Facilities	Ancillary Facilities	Declining Enrollment	Consolidated Districts	Regional Cost Adjustment	Total	Hold Harmless	Total (w/ Hold Harmless)
$149,484	$0	$0	$0	$0	$0	**$2,183,069**	$0	**$2,183,069**
$129,784	$0	$0	$0	$0	($1,556)	**$2,304,624**	$0	**$2,304,624**
$129,784	$0	$0	$0	$0	($1,537)	**$2,276,387**	$0	**$2,276,387**
$129,784	$0	$0	$0	$0	($1,508)	**$2,232,976**	$0	**$2,232,976**
$129,784	$0	$0	$0	$0	($1,434)	**$2,123,416**	$59,654	**$2,183,069**
$203,562	$0	$0	$0	$0	$0	**$7,224,102**	$0	**$7,224,102**
$172,134	$0	$0	$0	$0	($70,560)	**$7,965,245**	$0	**$7,965,245**
$172,134	$0	$0	$0	$0	($68,349)	**$7,715,718**	$0	**$7,715,718**
$172,134	$0	$0	$0	$0	($64,063)	**$7,231,811**	$0	**$7,231,811**
$172,134	$0	$0	$0	$0	($68,618)	**$7,746,104**	$0	**$7,746,104**
$37,371	$0	$0	$0	$0	$0	**$2,030,964**	$0	**$2,030,964**
$28,858	$0	$0	$0	$0	($18,661)	**$2,149,301**	$0	**$2,149,301**
$28,858	$0	$0	$0	$0	($18,457)	**$2,125,812**	$0	**$2,125,812**
$28,858	$0	$0	$0	$0	($18,139)	**$2,089,103**	$0	**$2,089,103**
$28,858	$0	$0	$0	$0	($16,989)	**$1,956,710**	$74,254	**$2,030,964**
$276,545	$0	$0	$0	$0	$0	**$3,234,102**	$0	**$3,234,102**
$242,613	$0	$0	$0	$0	($2,145)	**$3,169,328**	$64,774	**$3,234,102**
$242,613	$0	$0	$0	$0	($2,077)	**$3,068,131**	$165,971	**$3,234,102**
$242,613	$0	$0	$0	$0	($1,970)	**$2,909,921**	$324,181	**$3,234,102**
$242,613	$0	$0	$0	$0	($2,118)	**$3,128,612**	$105,491	**$3,234,102**
$275,226	$0	$0	$0	$0	$0	**$7,017,384**	$0	**$7,017,384**
$240,196	$0	$0	$0	$0	($4,179)	**$7,519,585**	$0	**$7,519,585**
$240,196	$0	$0	$0	$0	($4,046)	**$7,279,695**	$0	**$7,279,695**
$240,196	$0	$0	$0	$0	($3,786)	**$6,812,616**	$204,768	**$7,017,384**
$240,196	$0	$0	$0	$0	($4,069)	**$7,322,113**	$0	**$7,322,113**
$406,684	$0	$0	$0	$0	$0	**$6,413,985**	$0	**$6,413,985**
$356,490	$0	$0	$0	$0	$14,041	**$6,887,996**	$0	**$6,887,996**
$356,490	$0	$0	$0	$0	$13,598	**$6,670,420**	$0	**$6,670,420**
$356,490	$0	$0	$0	$0	$12,791	**$6,274,375**	$139,610	**$6,413,985**
$356,490	$0	$0	$0	$0	$13,675	**$6,708,083**	$0	**$6,708,083**
$145,087	$0	$0	$0	$0	$0	**$3,160,897**	$0	**$3,160,897**
$126,633	$0	$0	$0	$0	$24,470	**$3,144,785**	$16,112	**$3,160,897**
$126,633	$0	$0	$0	$0	$23,656	**$3,040,174**	$120,722	**$3,160,897**
$126,633	$0	$0	$0	$0	$22,383	**$2,876,629**	$284,268	**$3,160,897**
$126,633	$0	$0	$0	$0	$24,106	**$3,098,021**	$62,876	**$3,160,897**
$195,648	$0	$0	$0	$0	$0	**$3,659,963**	$0	**$3,659,963**
$170,635	$0	$0	$0	$0	$17,503	**$3,683,224**	$0	**$3,683,224**
$170,635	$0	$0	$0	$0	$16,933	**$3,563,227**	$96,736	**$3,659,963**
$170,635	$0	$0	$0	$0	$16,032	**$3,373,536**	$286,427	**$3,659,963**
$170,635	$0	$0	$0	$0	$17,091	**$3,596,521**	$63,442	**$3,659,963**
$320,072	$0	$0	$0	$0	$0	**$6,200,666**	$0	**$6,200,666**
$281,221	$0	$0	$0	$0	$87,920	**$6,511,000**	$0	**$6,511,000**
$281,221	$0	$0	$0	$0	$85,078	**$6,300,488**	$0	**$6,300,488**
$281,221	$0	$0	$0	$0	$79,868	**$5,914,688**	$285,978	**$6,200,666**
$281,221	$0	$0	$0	$0	$85,829	**$6,356,123**	$0	**$6,356,123**

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341 - OSKALOOSA PUBLIC SCHOOLS							
Current Formula	$2,643,597	$991,881	$137,927	$0	$0	$597,938	$82,586
Input-Based (20)	$3,170,251	$282,246	$415,104	$0	$0	$743,882	$55,150
Input-Based (18/23)	$3,045,119	$268,968	$398,719	$0	$0	$743,882	$55,150
Input-Based (25)	$2,806,168	$288,097	$367,432	$0	$0	$743,882	$55,150
Outcomes-Based	$2,892,933	$396,282	$378,792	$0	$0	$743,882	$55,150
342 - MCLOUTH							
Current Formula	$2,439,261	$954,845	$85,566	$0	$0	$478,360	$65,558
Input-Based (20)	$2,925,208	$274,836	$256,969	$0	$0	$595,118	$43,765
Input-Based (18/23)	$2,809,747	$262,271	$246,826	$0	$0	$595,118	$43,765
Input-Based (25)	$2,589,266	$282,022	$227,458	$0	$0	$595,118	$43,765
Outcomes-Based	$2,669,324	$405,253	$234,491	$0	$0	$595,118	$43,765
343 - PERRY PUBLIC SCHOOLS							
Current Formula	$4,108,005	$1,060,844	$123,453	$0	$0	$665,572	$99,188
Input-Based (20)	$4,926,397	$185,265	$370,628	$0	$0	$828,025	$66,274
Input-Based (18/23)	$4,731,947	$182,420	$355,999	$0	$0	$828,025	$66,274
Input-Based (25)	$4,360,632	$190,798	$328,064	$0	$0	$828,025	$66,274
Outcomes-Based	$4,495,459	$489,723	$338,208	$0	$0	$828,025	$66,274
344 - PLEASANTON							
Current Formula	$1,702,800	$766,686	$112,385	$0	$0	$324,517	$51,510
Input-Based (20)	$2,042,030	$215,221	$338,507	$0	$6,968	$403,725	$34,321
Input-Based (18/23)	$1,961,429	$207,933	$325,146	$0	$6,693	$403,725	$34,321
Input-Based (25)	$1,807,516	$227,654	$299,632	$0	$6,168	$403,725	$34,321
Outcomes-Based	$1,863,403	$382,537	$308,896	$0	$6,359	$403,725	$34,321
345 - SEAMAN							
Current Formula	$14,367,375	$308,207	$431,234	$0	$28,096	$2,526,028	$273,299
Input-Based (20)	$17,229,627	$44,006	$1,297,199	$0	$81,528	$3,142,580	$182,254
Input-Based (18/23)	$16,549,557	$50,919	$1,245,998	$0	$78,310	$3,142,580	$182,254
Input-Based (25)	$15,250,914	$44,765	$1,148,224	$0	$72,165	$3,142,580	$182,254
Outcomes-Based	$15,722,460	$123,421	$1,183,727	$0	$74,396	$3,142,580	$182,254
346 - JAYHAWK							
Current Formula	$2,486,088	$963,785	$151,975	$0	$0	$361,679	$62,152
Input-Based (20)	$2,981,364	$277,943	$457,108	$0	$8,236	$449,958	$41,421
Input-Based (18/23)	$2,863,686	$264,999	$439,066	$0	$7,911	$449,958	$41,421
Input-Based (25)	$2,638,973	$284,578	$404,612	$0	$7,290	$449,958	$41,421
Outcomes-Based	$2,720,568	$403,783	$417,123	$0	$7,516	$449,958	$41,421
347 - KINSLEY-OFFERLE							
Current Formula	$1,360,537	$649,618	$113,236	$0	$29,373	$355,656	$13,197
Input-Based (20)	$1,631,582	$269,795	$340,978	$0	$18,784	$442,465	$8,710
Input-Based (18/23)	$1,567,182	$267,260	$327,519	$0	$18,042	$442,465	$8,710
Input-Based (25)	$1,444,205	$294,253	$301,819	$0	$16,627	$442,465	$8,710
Outcomes-Based	$1,488,859	$384,133	$311,151	$0	$17,141	$442,465	$8,710
348 - BALDWIN CITY							
Current Formula	$5,619,240	$773,497	$116,642	$0	$5,108	$859,367	$40,442
Input-Based (20)	$6,738,698	$88,724	$350,862	$0	$26,620	$1,069,121	$26,983
Input-Based (18/23)	$6,472,716	$93,003	$337,013	$0	$25,569	$1,069,121	$26,983
Input-Based (25)	$5,964,802	$93,000	$310,567	$0	$23,562	$1,069,121	$26,983
Outcomes-Based	$6,149,229	$317,986	$320,170	$0	$24,291	$1,069,121	$26,983
349 - STAFFORD							
Current Formula	$1,340,955	$642,381	$106,851	$0	$0	$266,090	$20,434
Input-Based (20)	$1,608,098	$271,938	$321,211	$0	$0	$331,037	$13,728
Input-Based (18/23)	$1,544,625	$269,643	$308,533	$0	$0	$331,037	$13,728
Input-Based (25)	$1,423,419	$296,939	$284,322	$0	$0	$331,037	$13,728
Outcomes-Based	$1,467,430	$383,439	$293,113	$0	$0	$331,037	$13,728

Trans-portation	New Facilities	Ancillary Facilities	Declining Enrollment	Consolidated Districts	Regional Cost Adjustment	Total	Hold Harmless	Total (w/ Hold Harmless)
$220,269	$0	$0	$0	$0	$0	**$4,674,197**	$0	**$4,674,197**
$191,921	$0	$0	$0	$0	$45,609	**$4,904,163**	$0	**$4,904,163**
$191,921	$0	$0	$0	$0	$44,156	**$4,747,914**	$0	**$4,747,914**
$191,921	$0	$0	$0	$0	$41,799	**$4,494,449**	$179,749	**$4,674,197**
$191,921	$0	$0	$0	$0	$43,736	**$4,702,695**	$0	**$4,702,695**
$206,640	$0	$0	$0	$0	$0	**$4,230,229**	$0	**$4,230,229**
$182,748	$0	$0	$0	$0	$33,034	**$4,311,677**	$0	**$4,311,677**
$182,748	$0	$0	$0	$0	$31,967	**$4,172,441**	$57,788	**$4,230,229**
$182,748	$0	$0	$0	$0	$30,268	**$3,950,644**	$279,585	**$4,230,229**
$182,748	$0	$0	$0	$0	$31,891	**$4,162,590**	$67,639	**$4,230,229**
$412,400	$0	$0	$0	$0	$0	**$6,469,463**	$0	**$6,469,463**
$358,846	$0	$0	$0	$0	$67,322	**$6,802,757**	$0	**$6,802,757**
$358,846	$0	$0	$0	$0	$65,203	**$6,588,716**	$0	**$6,588,716**
$358,846	$0	$0	$0	$0	$61,297	**$6,193,936**	$275,527	**$6,469,463**
$358,846	$0	$0	$0	$0	$65,733	**$6,642,268**	$0	**$6,642,268**
$74,302	$0	$0	$0	$0	$0	**$3,032,200**	$0	**$3,032,200**
$63,570	$0	$0	$0	$0	($2,194)	**$3,102,148**	$0	**$3,102,148**
$63,570	$0	$0	$0	$0	($2,122)	**$3,000,695**	$31,505	**$3,032,200**
$63,570	$0	$0	$0	$0	($2,009)	**$2,840,577**	$191,623	**$3,032,200**
$63,570	$0	$0	$0	$0	($2,165)	**$3,060,646**	$0	**$3,060,646**
$656,410	$0	$0	$0	$0	$0	**$18,590,650**	$0	**$18,590,650**
$588,094	$0	$0	$0	$0	$238,077	**$22,803,365**	$0	**$22,803,365**
$588,094	$0	$0	$0	$0	$230,400	**$22,068,112**	$0	**$22,068,112**
$588,094	$0	$0	$0	$0	$215,538	**$20,644,534**	$0	**$20,644,534**
$588,094	$0	$0	$0	$0	$221,741	**$21,238,673**	$0	**$21,238,673**
$262,037	$0	$0	$0	$0	$0	**$4,287,716**	$0	**$4,287,716**
$223,102	$0	$0	$0	$0	$2,467	**$4,441,599**	$0	**$4,441,599**
$223,102	$0	$0	$0	$0	$2,384	**$4,292,527**	$0	**$4,292,527**
$223,102	$0	$0	$0	$0	$2,251	**$4,052,185**	$235,530	**$4,287,716**
$223,102	$0	$0	$0	$0	$2,369	**$4,265,839**	$21,876	**$4,287,716**
$166,191	$0	$0	$0	$0	$0	**$2,687,809**	$0	**$2,687,809**
$144,393	$0	$0	$0	$0	($16,321)	**$2,840,387**	$0	**$2,840,387**
$144,393	$0	$0	$0	$0	($15,857)	**$2,759,715**	$0	**$2,759,715**
$144,393	$0	$0	$0	$0	($15,154)	**$2,637,319**	$50,490	**$2,687,809**
$144,393	$0	$0	$0	$0	($15,979)	**$2,780,874**	$0	**$2,780,874**
$349,529	$0	$0	$0	$0	$0	**$7,763,825**	$0	**$7,763,825**
$308,496	$0	$0	$0	$0	$174,759	**$8,784,262**	$0	**$8,784,262**
$308,496	$0	$0	$0	$0	$169,144	**$8,502,044**	$0	**$8,502,044**
$308,496	$0	$0	$0	$0	$158,257	**$7,954,789**	$0	**$7,954,789**
$308,496	$0	$0	$0	$0	$166,777	**$8,383,052**	$0	**$8,383,052**
$76,061	$0	$0	$0	$0	$0	**$2,452,772**	$0	**$2,452,772**
$64,814	$0	$0	$0	$0	($7,305)	**$2,603,522**	$0	**$2,603,522**
$64,814	$0	$0	$0	$0	($7,085)	**$2,525,294**	$0	**$2,525,294**
$64,814	$0	$0	$0	$0	($6,755)	**$2,407,505**	$45,267	**$2,452,772**
$64,814	$0	$0	$0	$0	($7,145)	**$2,546,417**	$0	**$2,546,417**

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DISTRICT	Base	Low Enrollment/ Correlation	At-Risk	Urban Poverty	Bilingual	Special Education	Vocational Education
350 - ST JOHN-HUDSON							
Current Formula	$1,731,322	$775,625	$127,284	$0	$0	$318,122	$40,442
Input-Based (20)	$2,076,234	$217,865	$382,983	$0	$9,067	$395,769	$26,983
Input-Based (18/23)	$1,994,283	$210,394	$367,866	$0	$8,709	$395,769	$26,983
Input-Based (25)	$1,837,792	$230,201	$339,000	$0	$8,025	$395,769	$26,983
Outcomes-Based	$1,894,615	$384,846	$349,481	$0	$8,273	$395,769	$26,983
351 - MACKSVILLE							
Current Formula	$1,302,642	$627,908	$106,851	$0	$18,305	$276,272	$21,285
Input-Based (20)	$1,562,153	$274,707	$321,211	$0	$12,838	$343,704	$14,202
Input-Based (18/23)	$1,500,493	$272,831	$308,533	$0	$12,331	$343,704	$14,202
Input-Based (25)	$1,382,750	$300,558	$284,322	$0	$11,364	$343,704	$14,202
Outcomes-Based	$1,425,503	$380,938	$293,113	$0	$11,715	$343,704	$14,202
352 - GOODLAND							
Current Formula	$4,045,853	$1,065,101	$246,480	$0	$97,911	$620,784	$91,526
Input-Based (20)	$4,851,863	$193,341	$741,257	$0	$48,430	$772,304	$61,138
Input-Based (18/23)	$4,660,355	$189,776	$711,999	$0	$46,518	$772,304	$61,138
Input-Based (25)	$4,294,658	$198,944	$656,128	$0	$42,868	$772,304	$61,138
Outcomes-Based	$4,427,445	$493,019	$676,415	$0	$44,193	$772,304	$61,138
353 - WELLINGTON							
Current Formula	$7,098,122	$152,401	$484,872	$0	$0	$1,403,767	$122,602
Input-Based (20)	$8,512,201	$54,883	$1,457,805	$0	$12,662	$1,746,398	$81,801
Input-Based (18/23)	$8,176,217	$57,530	$1,400,264	$0	$12,162	$1,746,398	$81,801
Input-Based (25)	$7,534,630	$57,529	$1,290,386	$0	$11,208	$1,746,398	$81,801
Outcomes-Based	$7,767,594	$89,555	$1,330,283	$0	$11,554	$1,746,398	$81,801
354 - CLAFLIN							
Current Formula	$1,275,397	$618,968	$46,827	$0	$0	$304,570	$25,542
Input-Based (20)	$1,529,480	$275,840	$140,839	$0	$0	$378,909	$17,042
Input-Based (18/23)	$1,469,110	$274,234	$135,280	$0	$0	$378,909	$17,042
Input-Based (25)	$1,353,829	$302,171	$124,664	$0	$0	$378,909	$17,042
Outcomes-Based	$1,395,689	$378,489	$128,519	$0	$0	$378,909	$17,042
355 - ELLINWOOD PUBLIC SCHOOLS							
Current Formula	$2,185,544	$899,930	$108,554	$0	$0	$434,507	$70,666
Input-Based (20)	$2,620,945	$256,650	$326,153	$0	$7,240	$540,561	$47,102
Input-Based (18/23)	$2,517,494	$246,051	$313,279	$0	$6,955	$540,561	$47,102
Input-Based (25)	$2,319,947	$266,389	$288,696	$0	$6,409	$540,561	$47,102
Outcomes-Based	$2,391,677	$407,455	$297,623	$0	$6,607	$540,561	$47,102
356 - CONWAY SPRINGS							
Current Formula	$2,426,490	$952,291	$106,851	$0	$0	$372,592	$51,084
Input-Based (20)	$2,909,892	$273,975	$321,211	$0	$0	$463,534	$34,202
Input-Based (18/23)	$2,795,036	$261,512	$308,533	$0	$0	$463,534	$34,202
Input-Based (25)	$2,575,710	$281,306	$284,322	$0	$0	$463,534	$34,202
Outcomes-Based	$2,655,349	$405,593	$293,113	$0	$0	$463,534	$34,202
357 - BELLE PLAINE							
Current Formula	$3,321,737	$1,066,379	$213,701	$0	$0	$654,514	$106,425
Input-Based (20)	$3,983,490	$259,968	$642,423	$0	$0	$814,268	$71,008
Input-Based (18/23)	$3,826,258	$249,932	$617,066	$0	$0	$814,268	$71,008
Input-Based (25)	$3,526,011	$265,990	$568,644	$0	$0	$814,268	$71,008
Outcomes-Based	$3,635,033	$465,719	$586,226	$0	$0	$814,268	$71,008
358 - OXFORD							
Current Formula	$1,815,611	$801,167	$86,417	$0	$0	$360,538	$26,819
Input-Based (20)	$2,177,314	$225,592	$259,440	$0	$0	$448,537	$17,752
Input-Based (18/23)	$2,091,374	$217,574	$249,200	$0	$0	$448,537	$17,752
Input-Based (25)	$1,927,264	$237,614	$229,645	$0	$0	$448,537	$17,752
Outcomes-Based	$1,986,853	$391,300	$236,745	$0	$0	$448,537	$17,752

Trans-portation	New Facilities	Ancillary Facilities	Declining Enrollment	Consolidated Districts	Regional Cost Adjustment	Total	Hold Harmless	Total (w/ Hold Harmless)
$151,682	$0	$0	$0	$0	$0	**$3,144,477**	$0	**$3,144,477**
$131,634	$0	$0	$0	$0	($7,595)	**$3,232,938**	$0	**$3,232,938**
$131,634	$0	$0	$0	$0	($7,349)	**$3,128,287**	$16,190	**$3,144,477**
$131,634	$0	$0	$0	$0	($6,960)	**$2,962,443**	$182,034	**$3,144,477**
$131,634	$0	$0	$0	$0	($7,481)	**$3,184,120**	$0	**$3,184,120**
$128,380	$0	$0	$0	$0	$0	**$2,481,642**	$0	**$2,481,642**
$109,867	$0	$0	$0	$0	($5,391)	**$2,633,290**	$0	**$2,633,290**
$109,867	$0	$0	$0	$0	($5,234)	**$2,556,726**	$0	**$2,556,726**
$109,867	$0	$0	$0	$0	($4,999)	**$2,441,767**	$39,875	**$2,481,642**
$109,867	$0	$0	$0	$0	($5,269)	**$2,573,773**	$0	**$2,573,773**
$261,157	$0	$0	$0	$0	$0	**$6,428,812**	$0	**$6,428,812**
$221,667	$0	$0	$0	$0	($66,375)	**$6,823,624**	$0	**$6,823,624**
$221,667	$0	$0	$0	$0	($64,196)	**$6,599,561**	$0	**$6,599,561**
$221,667	$0	$0	$0	$0	($60,188)	**$6,187,519**	$241,293	**$6,428,812**
$221,667	$0	$0	$0	$0	($64,508)	**$6,631,673**	$0	**$6,631,673**
$179,820	$585,338	$0	$0	$0	$0	**$10,026,921**	$0	**$10,026,921**
$155,629	$585,338	$0	$0	$0	$55,602	**$12,662,319**	$0	**$12,662,319**
$155,629	$585,338	$0	$0	$0	$53,876	**$12,269,215**	$0	**$12,269,215**
$155,629	$585,338	$0	$0	$0	$50,557	**$11,513,474**	$0	**$11,513,474**
$155,629	$585,338	$0	$0	$0	$51,904	**$11,820,055**	$0	**$11,820,055**
$104,199	$0	$0	$0	$0	$0	**$2,375,503**	$0	**$2,375,503**
$88,672	$0	$0	$0	$0	($11,425)	**$2,419,357**	$0	**$2,419,357**
$88,672	$0	$0	$0	$0	($11,108)	**$2,352,139**	$23,364	**$2,375,503**
$88,672	$0	$0	$0	$0	($10,647)	**$2,254,641**	$120,862	**$2,375,503**
$88,672	$0	$0	$0	$0	($11,221)	**$2,376,099**	$0	**$2,376,099**
$102,880	$0	$0	$0	$0	$0	**$3,802,080**	$0	**$3,802,080**
$91,693	$0	$0	$0	$0	($13,421)	**$3,876,924**	$0	**$3,876,924**
$91,693	$0	$0	$0	$0	($12,982)	**$3,750,154**	$51,926	**$3,802,080**
$91,693	$0	$0	$0	$0	($12,284)	**$3,548,513**	$253,567	**$3,802,080**
$91,693	$0	$0	$0	$0	($13,049)	**$3,769,668**	$32,412	**$3,802,080**
$196,527	$0	$0	$0	$0	$0	**$4,105,835**	$0	**$4,105,835**
$178,435	$0	$0	$0	$0	$17,729	**$4,198,979**	$0	**$4,198,979**
$178,435	$0	$0	$0	$0	$17,136	**$4,058,387**	$47,447	**$4,105,835**
$178,435	$0	$0	$0	$0	$16,187	**$3,833,696**	$272,139	**$4,105,835**
$178,435	$0	$0	$0	$0	$17,089	**$4,047,315**	$58,519	**$4,105,835**
$186,855	$0	$0	$0	$0	$0	**$5,549,611**	$0	**$5,549,611**
$159,569	$0	$0	$0	$0	$23,611	**$5,954,336**	$0	**$5,954,336**
$159,569	$0	$0	$0	$0	$22,844	**$5,760,944**	$0	**$5,760,944**
$159,569	$0	$0	$0	$0	$21,520	**$5,427,011**	$122,601	**$5,549,611**
$159,569	$0	$0	$0	$0	$22,819	**$5,754,642**	$0	**$5,754,642**
$122,225	$0	$0	$0	$0	$0	**$3,212,777**	$0	**$3,212,777**
$108,877	$0	$0	$0	$0	$14,022	**$3,251,534**	$0	**$3,251,534**
$108,877	$0	$0	$0	$0	$13,571	**$3,146,884**	$65,893	**$3,212,777**
$108,877	$0	$0	$0	$0	$12,862	**$2,982,551**	$230,225	**$3,212,777**
$108,877	$0	$0	$0	$0	$13,817	**$3,203,881**	$8,896	**$3,212,777**

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DISTRICT	Base	Low Enrollment/ Correlation	At-Risk	Urban Poverty	Bilingual	Special Education	Vocational Education
359 - ARGONIA PUBLIC SCHOOLS							
Current Formula	$910,998	$648,767	$82,160	$0	$0	$210,776	$14,048
Input-Based (20)	$1,092,486	$437,288	$247,086	$0	$0	$262,222	$9,468
Input-Based (18/23)	$1,049,365	$474,212	$237,333	$0	$0	$262,222	$9,468
Input-Based (25)	$967,021	$547,821	$218,709	$0	$0	$262,222	$9,468
Outcomes-Based	$996,920	$345,522	$225,472	$0	$0	$262,222	$9,468
360 - CALDWELL							
Current Formula	$1,277,100	$618,542	$74,072	$0	$0	$238,537	$17,454
Input-Based (20)	$1,531,522	$276,208	$222,377	$0	$13,261	$296,759	$11,740
Input-Based (18/23)	$1,471,072	$274,600	$213,600	$0	$12,737	$296,759	$11,740
Input-Based (25)	$1,355,637	$302,575	$196,838	$0	$11,738	$296,759	$11,740
Outcomes-Based	$1,397,552	$378,994	$202,925	$0	$12,101	$296,759	$11,740
361 - ANTHONY-HARPER							
Current Formula	$3,893,027	$1,072,338	$271,171	$0	$5,960	$774,777	$74,498
Input-Based (20)	$4,668,591	$210,464	$815,383	$0	$0	$963,885	$49,706
Input-Based (18/23)	$4,484,317	$205,318	$783,199	$0	$0	$963,885	$49,706
Input-Based (25)	$4,132,433	$216,198	$721,741	$0	$0	$963,885	$49,706
Outcomes-Based	$4,260,204	$498,432	$744,057	$0	$0	$963,885	$49,706
362 - PRAIRIE VIEW							
Current Formula	$4,384,710	$1,035,728	$193,694	$0	$2,554	$865,938	$80,032
Input-Based (20)	$5,258,227	$146,652	$583,122	$0	$8,569	$1,077,296	$53,469
Input-Based (18/23)	$5,050,680	$147,204	$560,106	$0	$8,230	$1,077,296	$53,469
Input-Based (25)	$4,654,353	$151,841	$516,154	$0	$7,585	$1,077,296	$53,469
Outcomes-Based	$4,798,262	$472,433	$532,113	$0	$7,819	$1,077,296	$53,469
363 - HOLCOMB							
Current Formula	$3,655,912	$1,076,170	$166,023	$0	$83,863	$441,925	$45,976
Input-Based (20)	$4,384,238	$234,346	$499,113	$0	$39,589	$549,790	$30,628
Input-Based (18/23)	$4,211,188	$226,937	$479,412	$0	$38,026	$549,790	$30,628
Input-Based (25)	$3,880,736	$240,247	$441,793	$0	$35,043	$549,790	$30,628
Outcomes-Based	$4,000,726	$497,020	$455,453	$0	$36,126	$549,790	$30,628
364 - MARYSVILLE							
Current Formula	$3,236,171	$1,060,844	$126,433	$0	$0	$680,392	$86,843
Input-Based (20)	$3,880,878	$264,874	$380,512	$0	$22,101	$846,462	$57,848
Input-Based (18/23)	$3,727,696	$254,282	$365,493	$0	$21,229	$846,462	$57,848
Input-Based (25)	$3,435,184	$270,904	$336,812	$0	$19,563	$846,462	$57,848
Outcomes-Based	$3,541,397	$457,207	$347,226	$0	$20,168	$846,462	$57,848
365 - GARNETT							
Current Formula	$4,603,946	$1,006,781	$271,171	$0	$0	$778,366	$105,574
Input-Based (20)	$5,521,138	$111,067	$815,383	$0	$6,380	$968,349	$70,535
Input-Based (18/23)	$5,303,214	$114,661	$783,199	$0	$6,129	$968,349	$70,535
Input-Based (25)	$4,887,071	$115,913	$721,741	$0	$5,648	$968,349	$70,535
Outcomes-Based	$5,038,175	$453,823	$744,057	$0	$5,822	$968,349	$70,535
366 - WOODSON							
Current Formula	$2,172,773	$896,524	$142,184	$0	$0	$494,477	$42,570
Input-Based (20)	$2,605,630	$255,667	$427,458	$0	$6,460	$615,168	$28,403
Input-Based (18/23)	$2,502,783	$245,163	$410,586	$0	$6,205	$615,168	$28,403
Input-Based (25)	$2,306,390	$265,514	$378,367	$0	$5,718	$615,168	$28,403
Outcomes-Based	$2,377,702	$407,278	$390,066	$0	$5,895	$615,168	$28,403
367 - OSAWATOMIE							
Current Formula	$4,927,478	$950,162	$378,022	$0	$0	$921,852	$31,928
Input-Based (20)	$5,909,124	$96,336	$1,136,594	$0	$0	$1,146,858	$21,302
Input-Based (18/23)	$5,675,885	$100,983	$1,091,731	$0	$0	$1,146,858	$21,302
Input-Based (25)	$5,230,499	$100,979	$1,006,063	$0	$0	$1,146,858	$21,302
Outcomes-Based	$5,392,222	$419,654	$1,037,170	$0	$0	$1,146,858	$21,302

Trans-portation	New Facilities	Ancillary Facilities	Declining Enrollment	Consolidated Districts	Regional Cost Adjustment	Total	Hold Harmless	Total (w/ Hold Harmless)
$94,966	$0	$0	$0	$0	$0	**$1,961,715**	$0	**$1,961,715**
$81,114	$0	$0	$0	$0	$10,768	**$2,140,431**	$0	**$2,140,431**
$81,114	$0	$0	$0	$0	$10,687	**$2,124,400**	$0	**$2,124,400**
$81,114	$0	$0	$0	$0	$10,549	**$2,096,904**	$0	**$2,096,904**
$81,114	$0	$0	$0	$0	$9,711	**$1,930,429**	$31,286	**$1,961,715**
$54,518	$0	$0	$0	$0	$0	**$2,280,222**	$0	**$2,280,222**
$45,942	$0	$0	$0	$0	$12,868	**$2,410,677**	$0	**$2,410,677**
$45,942	$0	$0	$0	$0	$12,485	**$2,338,935**	$0	**$2,338,935**
$45,942	$0	$0	$0	$0	$11,921	**$2,233,149**	$47,073	**$2,280,222**
$45,942	$0	$0	$0	$0	$12,590	**$2,358,603**	$0	**$2,358,603**
$345,572	$0	$0	$0	$0	$0	**$6,437,342**	$0	**$6,437,342**
$290,909	$0	$0	$0	$0	($72,148)	**$6,926,789**	$0	**$6,926,789**
$290,909	$0	$0	$0	$0	($69,863)	**$6,707,470**	$0	**$6,707,470**
$290,909	$0	$0	$0	$0	($65,714)	**$6,309,157**	$128,185	**$6,437,342**
$290,909	$0	$0	$0	$0	($70,171)	**$6,737,022**	$0	**$6,737,022**
$523,194	$0	$0	$0	$0	$0	**$7,085,849**	$0	**$7,085,849**
$455,076	$0	$0	$0	$0	($14,955)	**$7,567,455**	$0	**$7,567,455**
$455,076	$0	$0	$0	$0	($14,501)	**$7,337,559**	$0	**$7,337,559**
$455,076	$0	$0	$0	$0	($13,641)	**$6,902,133**	$183,717	**$7,085,849**
$455,076	$0	$0	$0	$0	($14,589)	**$7,381,880**	$0	**$7,381,880**
$131,018	$0	$0	$0	$0	$0	**$5,600,886**	$0	**$5,600,886**
$112,787	$0	$0	$0	$0	$2,947	**$5,853,437**	$0	**$5,853,437**
$112,787	$0	$0	$0	$0	$2,845	**$5,651,613**	$0	**$5,651,613**
$112,787	$0	$0	$0	$0	$2,665	**$5,293,688**	$307,198	**$5,600,886**
$112,787	$0	$0	$0	$0	$2,862	**$5,685,391**	$0	**$5,685,391**
$247,968	$0	$0	$0	$0	$0	**$5,438,651**	$0	**$5,438,651**
$210,834	$0	$0	$0	$0	($846)	**$5,662,663**	$0	**$5,662,663**
$210,834	$0	$0	$0	$0	($819)	**$5,483,024**	$0	**$5,483,024**
$210,834	$0	$0	$0	$0	($773)	**$5,176,834**	$261,818	**$5,438,651**
$210,834	$0	$0	$0	$0	($819)	**$5,480,324**	$0	**$5,480,324**
$388,219	$0	$0	$0	$0	$0	**$7,154,055**	$0	**$7,154,055**
$335,999	$0	$0	$0	$0	($35,282)	**$7,793,569**	$0	**$7,793,569**
$335,999	$0	$0	$0	$0	($34,170)	**$7,547,914**	$0	**$7,547,914**
$335,999	$0	$0	$0	$0	($32,021)	**$7,073,234**	$80,822	**$7,154,055**
$335,999	$0	$0	$0	$0	($34,326)	**$7,582,434**	$0	**$7,582,434**
$184,657	$0	$0	$0	$0	$0	**$3,933,184**	$0	**$3,933,184**
$156,785	$0	$0	$0	$0	($56,654)	**$4,038,917**	$0	**$4,038,917**
$156,785	$0	$0	$0	$0	($54,849)	**$3,910,245**	$22,939	**$3,933,184**
$156,785	$0	$0	$0	$0	($51,961)	**$3,704,384**	$228,800	**$3,933,184**
$156,785	$0	$0	$0	$0	($55,073)	**$3,926,224**	$6,960	**$3,933,184**
$205,760	$0	$0	$0	$0	$0	**$7,415,202**	$0	**$7,415,202**
$179,230	$0	$0	$0	$0	$166,470	**$8,655,914**	$0	**$8,655,914**
$179,230	$0	$0	$0	$0	$161,108	**$8,377,097**	$0	**$8,377,097**
$179,230	$0	$0	$0	$0	$150,694	**$7,835,626**	$0	**$7,835,626**
$179,230	$0	$0	$0	$0	$160,724	**$8,357,160**	$0	**$8,357,160**

COST STUDY ANALYSIS
Elementary and Secondary Education in Kansas: Estimating the Costs of K-12 Education Using Two Approaches
January 2006

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DISTRICT	Base	Low Enrollment/ Correlation	At-Risk	Urban Poverty	Bilingual	Special Education	Vocational Education
368 - PAOLA							
Current Formula	$8,641,710	$185,180	$312,038	$0	$0	$1,460,248	$197,099
Input-Based (20)	$10,363,301	$582	$938,925	$0	$19,269	$1,816,665	$131,507
Input-Based (18/23)	$9,954,252	$690	$901,865	$0	$18,509	$1,816,665	$131,507
Input-Based (25)	$9,173,143	$587	$831,096	$0	$17,056	$1,816,665	$131,507
Outcomes-Based	$9,456,769	$74,236	$856,793	$0	$17,584	$1,816,665	$131,507
369 - BURRTON							
Current Formula	$1,111,077	$653,024	$86,417	$0	$0	$186,309	$11,920
Input-Based (20)	$1,332,424	$373,185	$259,440	$0	$7,578	$231,783	$8,048
Input-Based (18/23)	$1,279,832	$392,843	$249,200	$0	$7,279	$231,783	$8,048
Input-Based (25)	$1,179,404	$446,856	$229,645	$0	$6,708	$231,783	$8,048
Outcomes-Based	$1,215,870	$360,971	$236,745	$0	$6,915	$231,783	$8,048
371 - MONTEZUMA							
Current Formula	$1,045,519	$656,855	$57,470	$0	$60,449	$215,463	$11,920
Input-Based (20)	$1,253,806	$399,260	$172,960	$0	$28,015	$268,053	$8,048
Input-Based (18/23)	$1,204,317	$425,378	$166,133	$0	$26,909	$268,053	$8,048
Input-Based (25)	$1,109,815	$486,944	$153,097	$0	$24,798	$268,053	$8,048
Outcomes-Based	$1,144,129	$350,981	$157,830	$0	$25,564	$268,053	$8,048
372 - SILVER LAKE							
Current Formula	$3,133,152	$1,052,756	$49,381	$0	$0	$558,622	$69,389
Input-Based (20)	$3,757,335	$269,922	$148,251	$0	$53,751	$694,971	$46,155
Input-Based (18/23)	$3,609,029	$258,720	$142,400	$0	$51,630	$694,971	$46,155
Input-Based (25)	$3,325,829	$275,949	$131,226	$0	$47,578	$694,971	$46,155
Outcomes-Based	$3,428,661	$446,702	$135,283	$0	$49,049	$694,971	$46,155
373 - NEWTON							
Current Formula	$15,022,527	$322,255	$944,203	$0	$194,971	$2,274,715	$295,436
Input-Based (20)	$18,015,298	$51,166	$2,839,014	$0	$66,935	$2,829,926	$197,118
Input-Based (18/23)	$17,304,217	$59,200	$2,726,955	$0	$64,293	$2,829,926	$197,118
Input-Based (25)	$15,946,356	$52,049	$2,512,971	$0	$59,248	$2,829,926	$197,118
Outcomes-Based	$16,439,404	$129,049	$2,590,670	$0	$61,080	$2,829,926	$197,118
374 - SUBLETTE							
Current Formula	$2,085,930	$875,239	$176,666	$0	$105,148	$208,279	$2,980
Input-Based (20)	$2,501,487	$248,757	$531,234	$0	$56,876	$259,115	$1,894
Input-Based (18/23)	$2,402,751	$238,883	$510,266	$0	$54,631	$259,115	$1,894
Input-Based (25)	$2,214,207	$259,261	$470,225	$0	$50,344	$259,115	$1,894
Outcomes-Based	$2,282,668	$405,111	$484,764	$0	$51,901	$259,115	$1,894
375 - CIRCLE							
Current Formula	$6,363,364	$498,069	$205,613	$0	$0	$978,448	$121,325
Input-Based (20)	$7,631,065	$74,616	$617,714	$0	$7,712	$1,217,267	$80,949
Input-Based (18/23)	$7,329,860	$78,215	$593,332	$0	$7,408	$1,217,267	$80,949
Input-Based (25)	$6,754,686	$78,212	$546,774	$0	$6,827	$1,217,267	$80,949
Outcomes-Based	$6,963,536	$213,834	$563,679	$0	$7,038	$1,217,267	$80,949
376 - STERLING							
Current Formula	$2,163,833	$894,396	$114,939	$0	$0	$448,635	$57,470
Input-Based (20)	$2,594,909	$254,958	$345,920	$0	$7,237	$558,138	$38,344
Input-Based (18/23)	$2,492,486	$244,520	$332,266	$0	$6,952	$558,138	$38,344
Input-Based (25)	$2,296,901	$264,874	$306,193	$0	$6,406	$558,138	$38,344
Outcomes-Based	$2,367,919	$407,066	$315,660	$0	$6,604	$558,138	$38,344
377 - ATCHISON CO COMM SCHOOLS							
Current Formula	$3,162,951	$1,055,310	$168,577	$0	$0	$651,932	$83,437
Input-Based (20)	$3,793,070	$268,520	$506,525	$0	$21,634	$811,055	$55,623
Input-Based (18/23)	$3,643,354	$257,491	$486,532	$0	$20,780	$811,055	$55,623
Input-Based (25)	$3,357,461	$274,549	$448,354	$0	$19,149	$811,055	$55,623
Outcomes-Based	$3,461,270	$449,758	$462,217	$0	$19,741	$811,055	$55,623

Trans-portation	New Facilities	Ancillary Facilities	Declining Enrollment	Consolidated Districts	Regional Cost Adjustment	Total	Hold Harmless	Total (w/ Hold Harmless)
$533,746	$0	$0	$0	$0	$0	**$11,330,021**	$0	**$11,330,021**
$463,120	$0	$0	$0	$0	$249,170	**$13,982,540**	$0	**$13,982,540**
$463,120	$0	$0	$0	$0	$241,065	**$13,527,672**	$0	**$13,527,672**
$463,120	$0	$0	$0	$0	$225,580	**$12,658,754**	$0	**$12,658,754**
$463,120	$0	$0	$0	$0	$232,538	**$13,049,211**	$0	**$13,049,211**
$59,354	$0	$0	$0	$0	$0	**$2,108,101**	$0	**$2,108,101**
$51,379	$0	$0	$0	$0	$36,517	**$2,300,355**	$0	**$2,300,355**
$51,379	$0	$0	$0	$0	$35,816	**$2,256,180**	$0	**$2,256,180**
$51,379	$0	$0	$0	$0	$34,743	**$2,188,565**	$0	**$2,188,565**
$51,379	$0	$0	$0	$0	$34,063	**$2,145,775**	$0	**$2,145,775**
$78,259	$0	$0	$0	$0	$0	**$2,125,935**	$0	**$2,125,935**
$64,577	$0	$0	$0	$0	$20,104	**$2,214,822**	$0	**$2,214,822**
$64,577	$0	$0	$0	$0	$19,817	**$2,183,232**	$0	**$2,183,232**
$64,577	$0	$0	$0	$0	$19,377	**$2,134,707**	$0	**$2,134,707**
$64,577	$0	$0	$0	$0	$18,496	**$2,037,678**	$88,256	**$2,125,935**
$186,415	$0	$0	$0	$0	$0	**$5,049,716**	$0	**$5,049,716**
$162,318	$0	$0	$0	$0	$60,379	**$5,193,083**	$0	**$5,193,083**
$162,318	$0	$0	$0	$0	$58,409	**$5,023,633**	$26,084	**$5,049,716**
$162,318	$0	$0	$0	$0	$55,101	**$4,739,128**	$310,589	**$5,049,716**
$162,318	$0	$0	$0	$0	$58,385	**$5,021,524**	$28,192	**$5,049,716**
$204,002	$0	$0	$0	$0	$0	**$19,258,108**	$0	**$19,258,108**
$182,731	$0	$0	$0	$0	$337,889	**$24,520,076**	$0	**$24,520,076**
$182,731	$0	$0	$0	$0	$326,463	**$23,690,904**	$0	**$23,690,904**
$182,731	$0	$0	$0	$0	$304,330	**$22,084,729**	$0	**$22,084,729**
$182,731	$0	$0	$0	$0	$313,406	**$22,743,385**	$0	**$22,743,385**
$127,501	$0	$0	$0	$0	$0	**$3,581,742**	$0	**$3,581,742**
$110,062	$0	$0	$0	$0	$24,187	**$3,733,611**	$0	**$3,733,611**
$110,062	$0	$0	$0	$0	$23,327	**$3,600,929**	$0	**$3,600,929**
$110,062	$0	$0	$0	$0	$21,942	**$3,387,050**	$194,692	**$3,581,742**
$110,062	$0	$0	$0	$0	$23,444	**$3,618,959**	$0	**$3,618,959**
$517,039	$0	$0	$0	$0	$0	**$8,683,857**	$0	**$8,683,857**
$455,657	$0	$0	$0	$0	$8,963	**$10,093,944**	$0	**$10,093,944**
$455,657	$0	$0	$0	$0	$8,676	**$9,771,365**	$0	**$9,771,365**
$455,657	$0	$0	$0	$0	$8,123	**$9,148,495**	$0	**$9,148,495**
$455,657	$0	$0	$0	$0	$8,445	**$9,510,405**	$0	**$9,510,405**
$93,647	$0	$0	$0	$0	$0	**$3,772,920**	$0	**$3,772,920**
$79,904	$0	$0	$0	$0	$10,179	**$3,889,590**	$0	**$3,889,590**
$79,904	$0	$0	$0	$0	$9,847	**$3,762,456**	$10,464	**$3,772,920**
$79,904	$0	$0	$0	$0	$9,317	**$3,560,077**	$212,843	**$3,772,920**
$79,904	$0	$0	$0	$0	$9,902	**$3,783,538**	$0	**$3,783,538**
$414,158	$0	$0	$0	$0	$0	**$5,536,366**	$0	**$5,536,366**
$362,644	$0	$0	$0	$0	($8,430)	**$5,810,642**	$0	**$5,810,642**
$362,644	$0	$0	$0	$0	($8,167)	**$5,629,312**	$0	**$5,629,312**
$362,644	$0	$0	$0	$0	($7,720)	**$5,321,115**	$215,251	**$5,536,366**
$362,644	$0	$0	$0	$0	($8,145)	**$5,614,164**	$0	**$5,614,164**

COST STUDY ANALYSIS
Elementary and Secondary Education in Kansas: Estimating the Costs of K-12 Education Using Two Approaches
January 2006

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DISTRICT	Base	Low Enrollment/ Correlation	At-Risk	Urban Poverty	Bilingual	Special Education	Vocational Education
378 - RILEY COUNTY							
Current Formula	$2,777,693	$1,012,315	$82,160	$0	$0	$424,116	$76,200
Input-Based (20)	$3,331,061	$280,629	$247,086	$0	$0	$527,635	$50,723
Input-Based (18/23)	$3,199,581	$267,795	$237,333	$0	$0	$527,635	$50,723
Input-Based (25)	$2,948,510	$286,552	$218,709	$0	$0	$527,635	$50,723
Outcomes-Based	$3,039,676	$408,437	$225,472	$0	$0	$527,635	$50,723
379 - CLAY CENTER							
Current Formula	$6,019,398	$636,422	$291,605	$0	$0	$879,046	$156,232
Input-Based (20)	$7,218,575	$81,904	$877,154	$0	$16,724	$1,093,603	$104,145
Input-Based (18/23)	$6,933,652	$85,854	$842,532	$0	$16,064	$1,093,603	$104,145
Input-Based (25)	$6,389,568	$85,851	$776,418	$0	$14,803	$1,093,603	$104,145
Outcomes-Based	$6,587,129	$261,768	$800,425	$0	$15,261	$1,093,603	$104,145
380 - VERMILLION							
Current Formula	$2,329,005	$932,283	$82,160	$0	$0	$321,742	$77,903
Input-Based (20)	$2,792,986	$267,216	$247,086	$0	$20,253	$400,272	$52,073
Input-Based (18/23)	$2,682,745	$255,523	$237,333	$0	$19,454	$400,272	$52,073
Input-Based (25)	$2,472,230	$275,601	$218,709	$0	$17,927	$400,272	$52,073
Outcomes-Based	$2,548,669	$407,417	$225,472	$0	$18,482	$400,272	$52,073
381 - SPEARVILLE							
Current Formula	$1,511,235	$703,682	$33,630	$0	$0	$252,357	$34,056
Input-Based (20)	$1,812,301	$252,136	$101,305	$0	$0	$313,953	$22,723
Input-Based (18/23)	$1,740,768	$247,722	$97,306	$0	$0	$313,953	$22,723
Input-Based (25)	$1,604,170	$272,245	$89,671	$0	$0	$313,953	$22,723
Outcomes-Based	$1,653,770	$388,540	$92,443	$0	$0	$313,953	$22,723
382 - PRATT							
Current Formula	$4,843,615	$966,339	$271,171	$0	$0	$974,570	$106,425
Input-Based (20)	$5,808,554	$96,946	$815,383	$0	$6,194	$1,212,442	$71,008
Input-Based (18/23)	$5,579,285	$101,622	$783,199	$0	$5,950	$1,212,442	$71,008
Input-Based (25)	$5,141,479	$101,619	$721,741	$0	$5,483	$1,212,442	$71,008
Outcomes-Based	$5,300,449	$429,600	$744,057	$0	$5,652	$1,212,442	$71,008
383 - MANHATTAN							
Current Formula	$21,711,551	$465,716	$904,613	$0	$128,561	$3,834,871	$340,986
Input-Based (20)	$26,036,901	$149,916	$2,720,413	$0	$61,810	$4,770,884	$227,462
Input-Based (18/23)	$25,009,201	$173,414	$2,613,035	$0	$59,371	$4,770,884	$227,462
Input-Based (25)	$23,046,730	$152,515	$2,407,991	$0	$54,712	$4,770,884	$227,462
Outcomes-Based	$23,759,316	$186,511	$2,482,444	$0	$56,404	$4,770,884	$227,462
384 - BLUE VALLEY							
Current Formula	$1,040,837	$657,281	$24,691	$0	$0	$206,198	$40,867
Input-Based (20)	$1,248,191	$400,663	$74,126	$0	$0	$256,526	$27,220
Input-Based (18/23)	$1,198,923	$427,171	$71,200	$0	$0	$256,526	$27,220
Input-Based (25)	$1,104,844	$489,174	$65,613	$0	$0	$256,526	$27,220
Outcomes-Based	$1,139,005	$350,160	$67,642	$0	$0	$256,526	$27,220
385 - ANDOVER							
Current Formula	$16,585,272	$355,885	$213,701	$0	$5,534	$2,447,455	$177,517
Input-Based (20)	$19,889,370	$70,045	$642,423	$0	$17,034	$3,044,829	$118,347
Input-Based (18/23)	$19,104,319	$81,036	$617,066	$0	$16,361	$3,044,829	$118,347
Input-Based (25)	$17,605,204	$71,256	$568,644	$0	$15,077	$3,044,829	$118,347
Outcomes-Based	$18,149,542	$142,474	$586,226	$0	$15,544	$3,044,829	$118,347
386 - MADISON-VIRGIL							
Current Formula	$1,088,941	$654,727	$65,558	$0	$851	$209,459	$25,542
Input-Based (20)	$1,305,878	$382,447	$197,668	$0	$14,294	$260,584	$16,971
Input-Based (18/23)	$1,254,334	$404,359	$189,866	$0	$13,730	$260,584	$16,971
Input-Based (25)	$1,155,906	$461,025	$174,968	$0	$12,652	$260,584	$16,971
Outcomes-Based	$1,191,646	$357,706	$180,377	$0	$13,043	$260,584	$16,971

Trans-portation	New Facilities	Ancillary Facilities	Declining Enrollment	Consolidated Districts	Regional Cost Adjustment	Total	Hold Harmless	Total (w/ Hold Harmless)
$278,304	$0	$0	$0	$0	$0	**$4,650,788**	$0	**$4,650,788**
$239,611	$0	$0	$0	$0	$19,131	**$4,695,876**	$0	**$4,695,876**
$239,611	$0	$0	$0	$0	$18,501	**$4,541,180**	$109,608	**$4,650,788**
$239,611	$0	$0	$0	$0	$17,475	**$4,289,216**	$361,572	**$4,650,788**
$239,611	$0	$0	$0	$0	$18,374	**$4,509,928**	$140,860	**$4,650,788**
$400,089	$0	$0	$0	$0	$0	**$8,382,791**	$0	**$8,382,791**
$345,324	$0	$0	$0	$0	$25,995	**$9,763,423**	$0	**$9,763,423**
$345,324	$0	$0	$0	$0	$25,150	**$9,446,323**	$0	**$9,446,323**
$345,324	$0	$0	$0	$0	$23,518	**$8,833,231**	$0	**$8,833,231**
$345,324	$0	$0	$0	$0	$24,580	**$9,232,234**	$0	**$9,232,234**
$254,562	$0	$0	$0	$0	$0	**$3,997,655**	$0	**$3,997,655**
$217,892	$0	$0	$0	$0	($4,966)	**$3,992,812**	$4,843	**$3,997,655**
$217,892	$0	$0	$0	$0	($4,801)	**$3,860,490**	$137,165	**$3,997,655**
$217,892	$0	$0	$0	$0	($4,540)	**$3,650,165**	$347,490	**$3,997,655**
$217,892	$0	$0	$0	$0	($4,808)	**$3,865,468**	$132,187	**$3,997,655**
$72,544	$0	$0	$0	$0	$0	**$2,607,505**	$0	**$2,607,505**
$63,534	$0	$0	$0	$0	($6,015)	**$2,559,936**	$47,568	**$2,607,505**
$63,534	$0	$0	$0	$0	($5,827)	**$2,480,178**	$127,326	**$2,607,505**
$63,534	$0	$0	$0	$0	($5,547)	**$2,360,748**	$246,756	**$2,607,505**
$63,534	$0	$0	$0	$0	($5,942)	**$2,529,021**	$78,484	**$2,607,505**
$157,398	$0	$0	$0	$0	$0	**$7,319,517**	$0	**$7,319,517**
$137,450	$0	$0	$0	$0	($84,226)	**$8,063,751**	$0	**$8,063,751**
$137,450	$0	$0	$0	$0	($81,569)	**$7,809,386**	$0	**$7,809,386**
$137,450	$0	$0	$0	$0	($76,404)	**$7,314,818**	$4,699	**$7,319,517**
$137,450	$0	$0	$0	$0	($81,670)	**$7,818,989**	$0	**$7,818,989**
$917,128	$0	$0	$0	$0	$0	**$28,303,425**	$0	**$28,303,425**
$801,511	$0	$0	$0	$0	$118,056	**$34,886,953**	$0	**$34,886,953**
$801,511	$0	$0	$0	$0	$114,273	**$33,769,151**	$0	**$33,769,151**
$801,511	$0	$0	$0	$0	$106,827	**$31,568,632**	$0	**$31,568,632**
$801,511	$0	$0	$0	$0	$109,620	**$32,394,151**	$0	**$32,394,151**
$171,907	$0	$0	$0	$0	$0	**$2,141,779**	$0	**$2,141,779**
$146,125	$0	$0	$0	$0	$9,604	**$2,162,455**	$0	**$2,162,455**
$146,125	$0	$0	$0	$0	$9,490	**$2,136,655**	$5,125	**$2,141,779**
$146,125	$0	$0	$0	$0	$9,322	**$2,098,823**	$42,956	**$2,141,779**
$146,125	$0	$0	$0	$0	$8,863	**$1,995,540**	$146,239	**$2,141,779**
$672,678	$170,280	$0	$0	$0	$0	**$20,628,323**	$0	**$20,628,323**
$572,495	$170,280	$0	$0	$0	$50,643	**$24,575,466**	$0	**$24,575,466**
$572,495	$170,280	$0	$0	$0	$48,991	**$23,773,724**	$0	**$23,773,724**
$572,495	$170,280	$0	$0	$0	$45,773	**$22,211,905**	$0	**$22,211,905**
$572,495	$170,280	$0	$0	$0	$47,081	**$22,846,818**	$0	**$22,846,818**
$91,449	$0	$0	$0	$0	$0	**$2,136,526**	$0	**$2,136,526**
$76,917	$0	$0	$0	$0	($18,705)	**$2,236,054**	$0	**$2,236,054**
$76,917	$0	$0	$0	$0	($18,390)	**$2,198,370**	$0	**$2,198,370**
$76,917	$0	$0	$0	$0	($17,911)	**$2,141,111**	$0	**$2,141,111**
$76,917	$0	$0	$0	$0	($17,399)	**$2,079,846**	$56,681	**$2,136,526**

DISTRICT	Base	Low Enrollment/ Correlation	At-Risk	Urban Poverty	Bilingual	Special Education	Vocational Education
387 - ALTOONA-MIDWAY							
Current Formula	$1,034,877	$657,281	$72,369	$0	$0	$232,963	$14,900
Input-Based (20)	$1,241,044	$404,716	$217,435	$0	$5,714	$289,824	$9,941
Input-Based (18/23)	$1,192,058	$432,078	$208,853	$0	$5,488	$289,824	$9,941
Input-Based (25)	$1,098,518	$495,143	$192,464	$0	$5,058	$289,824	$9,941
Outcomes-Based	$1,132,483	$349,647	$198,415	$0	$5,214	$289,824	$9,941
388 - ELLIS							
Current Formula	$1,592,969	$730,927	$68,112	$0	$0	$284,703	$44,273
Input-Based (20)	$1,910,319	$238,567	$205,081	$0	$0	$354,193	$29,516
Input-Based (18/23)	$1,834,917	$233,000	$196,986	$0	$0	$354,193	$29,516
Input-Based (25)	$1,690,931	$255,725	$181,529	$0	$0	$354,193	$29,516
Outcomes-Based	$1,743,213	$387,730	$187,142	$0	$0	$354,193	$29,516
389 - EUREKA							
Current Formula	$2,877,732	$1,025,937	$185,605	$0	$0	$594,188	$87,694
Input-Based (20)	$3,451,030	$278,870	$558,413	$0	$0	$739,217	$58,582
Input-Based (18/23)	$3,314,815	$266,408	$536,372	$0	$0	$739,217	$58,582
Input-Based (25)	$3,054,702	$284,841	$494,283	$0	$0	$739,217	$58,582
Outcomes-Based	$3,149,151	$419,583	$509,566	$0	$0	$739,217	$58,582
390 - HAMILTON							
Current Formula	$476,784	$468,270	$32,779	$0	$0	$150,622	$1,277
Input-Based (20)	$571,768	$472,017	$98,834	$0	$6,634	$187,385	$710
Input-Based (18/23)	$549,200	$494,585	$94,933	$0	$6,372	$187,385	$710
Input-Based (25)	$506,104	$537,681	$87,484	$0	$5,872	$187,385	$710
Outcomes-Based	$521,753	$349,103	$90,189	$0	$6,054	$187,385	$710
392 - OSBORNE COUNTY							
Current Formula	$1,645,756	$748,381	$92,803	$0	$0	$354,543	$35,333
Input-Based (20)	$1,973,622	$227,242	$279,207	$0	$5,725	$441,079	$23,669
Input-Based (18/23)	$1,895,721	$220,844	$268,186	$0	$5,499	$441,079	$23,669
Input-Based (25)	$1,746,964	$242,114	$247,142	$0	$5,067	$441,079	$23,669
Outcomes-Based	$1,800,979	$385,150	$254,783	$0	$5,224	$441,079	$23,669
393 - SOLOMON							
Current Formula	$1,723,234	$773,071	$82,160	$0	$0	$258,727	$50,233
Input-Based (20)	$2,066,534	$217,121	$247,086	$0	$7,310	$321,877	$33,374
Input-Based (18/23)	$1,984,966	$209,701	$237,333	$0	$7,021	$321,877	$33,374
Input-Based (25)	$1,829,206	$229,486	$218,709	$0	$6,470	$321,877	$33,374
Outcomes-Based	$1,885,764	$384,214	$225,472	$0	$6,671	$321,877	$33,374
394 - ROSE HILL PUBLIC SCHOOLS							
Current Formula	$7,405,052	$158,786	$156,232	$0	$0	$1,111,648	$146,015
Input-Based (20)	$8,880,277	$44,705	$469,463	$0	$15,900	$1,382,979	$97,281
Input-Based (18/23)	$8,529,764	$46,861	$450,933	$0	$15,273	$1,382,979	$97,281
Input-Based (25)	$7,860,434	$46,859	$415,548	$0	$14,074	$1,382,979	$97,281
Outcomes-Based	$8,103,472	$63,612	$428,396	$0	$14,509	$1,382,979	$97,281
395 - LACROSSE							
Current Formula	$1,313,710	$632,165	$65,558	$0	$0	$252,596	$8,940
Input-Based (20)	$1,575,426	$273,498	$197,668	$0	$0	$314,249	$5,917
Input-Based (18/23)	$1,513,242	$271,487	$189,866	$0	$0	$314,249	$5,917
Input-Based (25)	$1,394,498	$299,043	$174,968	$0	$0	$314,249	$5,917
Outcomes-Based	$1,437,615	$381,333	$180,377	$0	$0	$314,249	$5,917
396 - DOUGLASS PUBLIC SCHOOLS							
Current Formula	$3,563,535	$1,075,318	$147,718	$0	$0	$669,934	$35,759
Input-Based (20)	$4,273,458	$242,479	$444,754	$0	$0	$833,452	$23,906
Input-Based (18/23)	$4,104,781	$234,269	$427,199	$0	$0	$833,452	$23,906
Input-Based (25)	$3,782,679	$248,428	$393,677	$0	$0	$833,452	$23,906
Outcomes-Based	$3,899,636	$488,683	$405,849	$0	$0	$833,452	$23,906

Trans-portation	New Facilities	Ancillary Facilities	Declining Enrollment	Consolidated Districts	Regional Cost Adjustment	Total	Hold Harmless	Total (w/ Hold Harmless)
$138,053	$0	$0	$0	$0	$0	**$2,150,442**	$0	**$2,150,442**
$117,112	$0	$0	$0	$0	($41,350)	**$2,244,436**	$0	**$2,244,436**
$117,112	$0	$0	$0	$0	($40,800)	**$2,214,555**	$0	**$2,214,555**
$117,112	$0	$0	$0	$0	($39,944)	**$2,168,116**	$0	**$2,168,116**
$117,112	$0	$0	$0	$0	($38,037)	**$2,064,600**	$85,842	**$2,150,442**
$71,225	$0	$0	$0	$0	$0	**$2,792,208**	$0	**$2,792,208**
$59,506	$0	$0	$0	$0	($20,795)	**$2,776,386**	$15,822	**$2,792,208**
$59,506	$0	$0	$0	$0	($20,133)	**$2,687,985**	$104,224	**$2,792,208**
$59,506	$0	$0	$0	$0	($19,117)	**$2,552,283**	$239,926	**$2,792,208**
$59,506	$0	$0	$0	$0	($20,528)	**$2,740,770**	$51,438	**$2,792,208**
$215,433	$0	$0	$0	$0	$0	**$4,986,589**	$0	**$4,986,589**
$185,496	$0	$0	$0	$0	($34,362)	**$5,237,247**	$0	**$5,237,247**
$185,496	$0	$0	$0	$0	($33,249)	**$5,067,641**	$0	**$5,067,641**
$185,496	$0	$0	$0	$0	($31,400)	**$4,785,721**	$200,868	**$4,986,589**
$185,496	$0	$0	$0	$0	($32,993)	**$5,028,602**	$0	**$5,028,602**
$38,690	$0	$0	$0	$0	$0	**$1,168,421**	$0	**$1,168,421**
$32,080	$0	$0	$0	$0	($10,284)	**$1,359,144**	$0	**$1,359,144**
$32,080	$0	$0	$0	$0	($10,253)	**$1,355,012**	$0	**$1,355,012**
$32,080	$0	$0	$0	$0	($10,193)	**$1,347,122**	$0	**$1,347,122**
$32,080	$0	$0	$0	$0	($8,916)	**$1,178,356**	$0	**$1,178,356**
$117,829	$0	$0	$0	$0	$0	**$2,994,644**	$0	**$2,994,644**
$99,316	$0	$0	$0	$0	($26,176)	**$3,023,683**	$0	**$3,023,683**
$99,316	$0	$0	$0	$0	($25,356)	**$2,928,958**	$65,686	**$2,994,644**
$99,316	$0	$0	$0	$0	($24,078)	**$2,781,273**	$213,371	**$2,994,644**
$99,316	$0	$0	$0	$0	($25,836)	**$2,984,364**	$10,280	**$2,994,644**
$130,579	$0	$0	$0	$0	$0	**$3,018,003**	$0	**$3,018,003**
$115,320	$0	$0	$0	$0	$23,172	**$3,031,794**	$0	**$3,031,794**
$115,320	$0	$0	$0	$0	$22,409	**$2,932,003**	$86,001	**$3,018,003**
$115,320	$0	$0	$0	$0	$21,214	**$2,775,658**	$242,346	**$3,018,003**
$115,320	$0	$0	$0	$0	$22,895	**$2,995,586**	$22,417	**$3,018,003**
$368,874	$0	$0	$0	$0	$0	**$9,346,606**	$0	**$9,346,606**
$323,475	$0	$0	$0	$0	$26,493	**$11,240,573**	$0	**$11,240,573**
$323,475	$0	$0	$0	$0	$25,625	**$10,872,190**	$0	**$10,872,190**
$323,475	$0	$0	$0	$0	$23,957	**$10,164,608**	$0	**$10,164,608**
$323,475	$0	$0	$0	$0	$24,602	**$10,438,327**	$0	**$10,438,327**
$99,803	$0	$0	$0	$0	$0	**$2,372,771**	$0	**$2,372,771**
$77,751	$0	$0	$0	$0	($10,497)	**$2,434,014**	$0	**$2,434,014**
$77,751	$0	$0	$0	$0	($10,187)	**$2,362,327**	$10,444	**$2,372,771**
$77,751	$0	$0	$0	$0	($9,732)	**$2,256,695**	$116,075	**$2,372,771**
$77,751	$0	$0	$0	$0	($10,294)	**$2,386,950**	$0	**$2,386,950**
$230,821	$0	$0	$0	$0	$0	**$5,723,085**	$0	**$5,723,085**
$202,274	$0	$0	$0	$0	$11,566	**$6,031,888**	$0	**$6,031,888**
$202,274	$0	$0	$0	$0	$11,192	**$5,837,073**	$0	**$5,837,073**
$202,274	$0	$0	$0	$0	$10,536	**$5,494,951**	$228,134	**$5,723,085**
$202,274	$0	$0	$0	$0	$11,246	**$5,865,045**	$0	**$5,865,045**

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DISTRICT	Base	Low Enrollment/ Correlation	At-Risk	Urban Poverty	Bilingual	Special Education	Vocational Education
397 - CENTRE							
Current Formula	$1,260,072	$623,651	$69,815	$0	$0	$298,192	$37,462
Input-Based (20)	$1,511,102	$287,982	$210,023	$0	$0	$370,975	$24,971
Input-Based (18/23)	$1,451,457	$288,845	$201,733	$0	$0	$370,975	$24,971
Input-Based (25)	$1,337,562	$319,898	$185,903	$0	$0	$370,975	$24,971
Outcomes-Based	$1,378,918	$377,575	$191,651	$0	$0	$370,975	$24,971
398 - PEABODY-BURNS							
Current Formula	$1,766,655	$786,268	$94,505	$0	$0	$431,089	$48,104
Input-Based (20)	$2,118,606	$221,190	$284,148	$0	$6,680	$536,309	$31,954
Input-Based (18/23)	$2,034,983	$213,495	$272,933	$0	$6,416	$536,309	$31,954
Input-Based (25)	$1,875,298	$233,423	$251,516	$0	$5,913	$536,309	$31,954
Outcomes-Based	$1,933,280	$387,920	$259,292	$0	$6,095	$536,309	$31,954
399 - PARADISE							
Current Formula	$647,064	$567,032	$49,381	$0	$0	$139,564	$11,920
Input-Based (20)	$775,971	$503,223	$148,251	$0	$0	$173,628	$7,811
Input-Based (18/23)	$745,343	$533,851	$142,400	$0	$0	$173,628	$7,811
Input-Based (25)	$686,856	$592,338	$131,226	$0	$0	$173,628	$7,811
Outcomes-Based	$708,093	$349,123	$135,283	$0	$0	$173,628	$7,811
400 - SMOKY VALLEY							
Current Formula	$4,214,430	$1,052,756	$131,541	$0	$6,811	$719,003	$46,827
Input-Based (20)	$5,054,024	$171,177	$395,337	$0	$7,293	$894,497	$31,315
Input-Based (18/23)	$4,854,537	$169,585	$379,733	$0	$7,006	$894,497	$31,315
Input-Based (25)	$4,473,602	$176,588	$349,935	$0	$6,456	$894,497	$31,315
Outcomes-Based	$4,611,922	$483,824	$360,755	$0	$6,655	$894,497	$31,315
401 - CHASE							
Current Formula	$702,405	$591,297	$61,727	$0	$0	$154,754	$14,048
Input-Based (20)	$842,337	$497,798	$185,314	$0	$0	$192,526	$9,468
Input-Based (18/23)	$809,089	$531,046	$178,000	$0	$0	$192,526	$9,468
Input-Based (25)	$745,600	$594,535	$164,032	$0	$0	$192,526	$9,468
Outcomes-Based	$768,654	$355,378	$169,104	$0	$0	$192,526	$9,468
402 - AUGUSTA							
Current Formula	$9,019,306	$193,268	$386,961	$0	$0	$1,410,707	$141,758
Input-Based (20)	$10,816,121	$2,395	$1,163,773	$0	$0	$1,755,032	$94,583
Input-Based (18/23)	$10,389,199	$2,787	$1,117,838	$0	$0	$1,755,032	$94,583
Input-Based (25)	$9,573,959	$2,432	$1,030,121	$0	$0	$1,755,032	$94,583
Outcomes-Based	$9,869,978	$77,479	$1,061,972	$0	$0	$1,755,032	$94,583
403 - OTIS-BISON							
Current Formula	$979,110	$655,578	$49,381	$0	$0	$221,785	$21,285
Input-Based (20)	$1,174,167	$421,941	$148,251	$0	$5,676	$275,918	$14,202
Input-Based (18/23)	$1,127,822	$454,013	$142,400	$0	$5,452	$275,918	$14,202
Input-Based (25)	$1,039,322	$522,397	$131,226	$0	$5,024	$275,918	$14,202
Outcomes-Based	$1,071,457	$339,984	$135,283	$0	$5,180	$275,918	$14,202
404 - RIVERTON							
Current Formula	$3,554,595	$1,074,893	$238,392	$0	$0	$509,585	$146,015
Input-Based (20)	$4,262,737	$243,145	$716,548	$0	$21,923	$633,964	$97,470
Input-Based (18/23)	$4,094,483	$234,867	$688,265	$0	$21,058	$633,964	$97,470
Input-Based (25)	$3,773,189	$249,097	$634,257	$0	$19,405	$633,964	$97,470
Outcomes-Based	$3,889,853	$487,840	$653,868	$0	$20,005	$633,964	$97,470
405 - LYONS							
Current Formula	$3,643,992	$1,076,170	$369,933	$0	$111,959	$736,419	$60,449
Input-Based (20)	$4,369,944	$235,542	$1,111,885	$0	$45,775	$916,163	$40,238
Input-Based (18/23)	$4,197,458	$228,019	$1,067,998	$0	$43,968	$916,163	$40,238
Input-Based (25)	$3,868,084	$241,451	$984,192	$0	$40,518	$916,163	$40,238
Outcomes-Based	$3,987,682	$495,988	$1,014,623	$0	$41,770	$916,163	$40,238

Trans-portation	New Facilities	Ancillary Facilities	Declining Enrollment	Consolidated Districts	Regional Cost Adjustment	Total	Hold Harmless	Total (w/ Hold Harmless)
$241,373	$0	$0	$0	$0	$0	**$2,530,564**	$0	**$2,530,564**
$216,004	$0	$0	$0	$0	$22,840	**$2,643,896**	$0	**$2,643,896**
$216,004	$0	$0	$0	$0	$22,256	**$2,576,241**	$0	**$2,576,241**
$216,004	$0	$0	$0	$0	$21,396	**$2,476,708**	$53,856	**$2,530,564**
$216,004	$0	$0	$0	$0	$22,309	**$2,582,403**	$0	**$2,582,403**
$109,035	$0	$0	$0	$0	$0	**$3,235,656**	$0	**$3,235,656**
$92,097	$0	$0	$0	$0	$32,695	**$3,323,679**	$0	**$3,323,679**
$92,097	$0	$0	$0	$0	$31,674	**$3,219,860**	$15,796	**$3,235,656**
$92,097	$0	$0	$0	$0	$30,068	**$3,056,576**	$179,081	**$3,235,656**
$92,097	$0	$0	$0	$0	$32,258	**$3,279,205**	$0	**$3,279,205**
$72,983	$0	$0	$0	$0	$0	**$1,487,944**	$0	**$1,487,944**
$62,531	$0	$0	$0	$0	($4,662)	**$1,666,754**	$0	**$1,666,754**
$62,531	$0	$0	$0	$0	($4,646)	**$1,660,919**	$0	**$1,660,919**
$62,531	$0	$0	$0	$0	($4,615)	**$1,649,776**	$0	**$1,649,776**
$62,531	$0	$0	$0	$0	($4,007)	**$1,432,463**	$55,481	**$1,487,944**
$332,382	$0	$0	$0	$0	$0	**$6,503,750**	$0	**$6,503,750**
$289,726	$0	$0	$0	$0	$64,880	**$6,908,248**	$0	**$6,908,248**
$289,726	$0	$0	$0	$0	$62,823	**$6,689,221**	$0	**$6,689,221**
$289,726	$0	$0	$0	$0	$58,990	**$6,281,108**	$222,642	**$6,503,750**
$289,726	$0	$0	$0	$0	$63,319	**$6,742,012**	$0	**$6,742,012**
$37,811	$0	$0	$0	$0	$0	**$1,562,041**	$0	**$1,562,041**
$31,239	$0	$0	$0	$0	$4,379	**$1,763,062**	$0	**$1,763,062**
$31,239	$0	$0	$0	$0	$4,361	**$1,755,729**	$0	**$1,755,729**
$31,239	$0	$0	$0	$0	$4,326	**$1,741,727**	$0	**$1,741,727**
$31,239	$0	$0	$0	$0	$3,801	**$1,530,169**	$31,872	**$1,562,041**
$280,942	$0	$0	$0	$0	$0	**$11,432,942**	$0	**$11,432,942**
$245,197	$0	$0	$0	$0	$27,781	**$14,104,882**	$0	**$14,104,882**
$245,197	$0	$0	$0	$0	$26,849	**$13,631,485**	$0	**$13,631,485**
$245,197	$0	$0	$0	$0	$25,066	**$12,726,390**	$0	**$12,726,390**
$245,197	$0	$0	$0	$0	$25,861	**$13,130,102**	$0	**$13,130,102**
$158,277	$0	$0	$0	$0	$0	**$2,085,416**	$0	**$2,085,416**
$136,565	$0	$0	$0	$0	($10,517)	**$2,166,204**	$0	**$2,166,204**
$136,565	$0	$0	$0	$0	($10,419)	**$2,145,953**	$0	**$2,145,953**
$136,565	$0	$0	$0	$0	($10,266)	**$2,114,388**	$0	**$2,114,388**
$136,565	$0	$0	$0	$0	($9,560)	**$1,969,029**	$116,388	**$2,085,416**
$219,390	$0	$0	$0	$0	$0	**$5,742,869**	$0	**$5,742,869**
$191,699	$0	$0	$0	$0	($52,570)	**$6,114,917**	$0	**$6,114,917**
$191,699	$0	$0	$0	$0	($50,817)	**$5,910,989**	$0	**$5,910,989**
$191,699	$0	$0	$0	$0	($47,725)	**$5,551,356**	$191,513	**$5,742,869**
$191,699	$0	$0	$0	$0	($50,927)	**$5,923,772**	$0	**$5,923,772**
$46,604	$0	$0	$0	$0	$0	**$6,045,526**	$0	**$6,045,526**
$38,261	$0	$0	$0	$0	$17,699	**$6,775,506**	$0	**$6,775,506**
$38,261	$0	$0	$0	$0	$17,108	**$6,549,212**	$0	**$6,549,212**
$38,261	$0	$0	$0	$0	$16,052	**$6,144,958**	$0	**$6,144,958**
$38,261	$0	$0	$0	$0	$17,115	**$6,551,840**	$0	**$6,551,840**

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406 - WATHENA							
Current Formula	$1,638,945	$746,252	$65,558	$0	$0	$249,603	$44,699
Input-Based (20)	$1,965,454	$229,248	$197,668	$0	$7,601	$310,526	$29,823
Input-Based (18/23)	$1,887,875	$222,976	$189,866	$0	$7,301	$310,526	$29,823
Input-Based (25)	$1,739,734	$244,495	$174,968	$0	$6,728	$310,526	$29,823
Outcomes-Based	$1,793,525	$385,920	$180,377	$0	$6,936	$310,526	$29,823
407 - RUSSELL COUNTY							
Current Formula	$4,231,458	$1,051,053	$226,047	$0	$0	$676,923	$42,570
Input-Based (20)	$5,074,444	$168,834	$679,485	$0	$0	$842,146	$28,403
Input-Based (18/23)	$4,874,151	$167,449	$652,666	$0	$0	$842,146	$28,403
Input-Based (25)	$4,491,677	$174,225	$601,451	$0	$0	$842,146	$28,403
Outcomes-Based	$4,630,556	$482,793	$620,047	$0	$0	$842,146	$28,403
408 - MARION-FLORENCE							
Current Formula	$2,758,536	$1,009,335	$143,887	$0	$0	$721,654	$20,008
Input-Based (20)	$3,308,088	$281,166	$432,400	$0	$0	$897,795	$13,444
Input-Based (18/23)	$3,177,515	$268,248	$415,333	$0	$0	$897,795	$13,444
Input-Based (25)	$2,928,176	$287,083	$382,741	$0	$0	$897,795	$13,444
Outcomes-Based	$3,018,712	$406,363	$394,576	$0	$0	$897,795	$13,444
409 - ATCHISON PUBLIC SCHOOLS							
Current Formula	$6,887,826	$250,737	$575,121	$0	$0	$1,332,505	$141,758
Input-Based (20)	$8,260,011	$61,094	$1,729,599	$0	$7,511	$1,657,742	$94,677
Input-Based (18/23)	$7,933,980	$64,041	$1,661,330	$0	$7,214	$1,657,742	$94,677
Input-Based (25)	$7,311,401	$64,039	$1,530,966	$0	$6,648	$1,657,742	$94,677
Outcomes-Based	$7,537,464	$128,083	$1,578,302	$0	$6,854	$1,657,742	$94,677
410 - DURHAM-HILLSBORO-LEHIGH							
Current Formula	$2,836,013	$1,020,403	$98,762	$0	$0	$703,661	$102,594
Input-Based (20)	$3,401,001	$279,912	$296,503	$0	$38,480	$875,410	$68,475
Input-Based (18/23)	$3,266,760	$267,273	$284,799	$0	$36,962	$875,410	$68,475
Input-Based (25)	$3,010,418	$285,867	$262,451	$0	$34,061	$875,410	$68,475
Outcomes-Based	$3,103,497	$415,027	$270,566	$0	$35,114	$875,410	$68,475
411 - GOESSEL							
Current Formula	$1,202,603	$638,124	$22,136	$0	$0	$292,646	$42,570
Input-Based (20)	$1,442,184	$322,791	$66,713	$0	$6,972	$364,074	$28,403
Input-Based (18/23)	$1,385,259	$331,212	$64,080	$0	$6,697	$364,074	$28,403
Input-Based (25)	$1,276,558	$371,555	$59,052	$0	$6,171	$364,074	$28,403
Outcomes-Based	$1,316,028	$371,628	$60,877	$0	$6,362	$364,074	$28,403
412 - HOXIE COMMUNITY SCHOOLS							
Current Formula	$1,352,449	$646,638	$41,293	$0	$0	$330,646	$22,136
Input-Based (20)	$1,621,882	$270,622	$123,543	$0	$4,704	$411,350	$14,699
Input-Based (18/23)	$1,557,865	$268,184	$118,666	$0	$4,519	$411,350	$14,699
Input-Based (25)	$1,435,619	$295,296	$109,355	$0	$4,164	$411,350	$14,699
Outcomes-Based	$1,480,008	$383,800	$112,736	$0	$4,293	$411,350	$14,699
413 - CHANUTE PUBLIC SCHOOLS							
Current Formula	$7,657,917	$164,320	$509,563	$0	$8,514	$1,644,537	$106,425
Input-Based (20)	$9,183,519	$35,740	$1,531,931	$0	$16,607	$2,045,935	$71,008
Input-Based (18/23)	$8,821,037	$37,464	$1,471,464	$0	$15,952	$2,045,935	$71,008
Input-Based (25)	$8,128,850	$37,463	$1,355,998	$0	$14,700	$2,045,935	$71,008
Outcomes-Based	$8,380,188	$65,784	$1,397,925	$0	$15,154	$2,045,935	$71,008
415 - HIAWATHA							
Current Formula	$3,883,235	$1,072,338	$213,701	$0	$0	$909,554	$86,843
Input-Based (20)	$4,656,849	$212,023	$642,423	$0	$0	$1,131,558	$57,990
Input-Based (18/23)	$4,473,039	$206,743	$617,066	$0	$0	$1,131,558	$57,990
Input-Based (25)	$4,122,040	$217,772	$568,644	$0	$0	$1,131,558	$57,990
Outcomes-Based	$4,249,490	$499,233	$586,226	$0	$0	$1,131,558	$57,990

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Trans-portation	New Facilities	Ancillary Facilities	Declining Enrollment	Consolidated Districts	Regional Cost Adjustment	Total	Hold Harmless	Total (w/ Hold Harmless)
$66,828	$0	$0	$0	$0	$0	**$2,811,884**	$0	**$2,811,884**
$61,101	$0	$0	$0	$0	($44,207)	**$2,757,215**	$54,670	**$2,811,884**
$61,101	$0	$0	$0	$0	($42,756)	**$2,666,713**	$145,171	**$2,811,884**
$61,101	$0	$0	$0	$0	($40,513)	**$2,526,862**	$285,023	**$2,811,884**
$61,101	$0	$0	$0	$0	($43,683)	**$2,724,526**	$87,358	**$2,811,884**
$256,321	$0	$0	$0	$0	$0	**$6,484,372**	$0	**$6,484,372**
$214,134	$0	$0	$0	$0	($27,585)	**$6,979,862**	$0	**$6,979,862**
$214,134	$0	$0	$0	$0	($26,686)	**$6,752,263**	$0	**$6,752,263**
$214,134	$0	$0	$0	$0	($25,005)	**$6,327,031**	$157,341	**$6,484,372**
$214,134	$0	$0	$0	$0	($26,840)	**$6,791,239**	$0	**$6,791,239**
$207,519	$0	$0	$0	$0	$0	**$4,860,938**	$0	**$4,860,938**
$181,009	$0	$0	$0	$0	$47,822	**$5,161,724**	$0	**$5,161,724**
$181,009	$0	$0	$0	$0	$46,320	**$4,999,664**	$0	**$4,999,664**
$181,009	$0	$0	$0	$0	$43,860	**$4,734,109**	$126,829	**$4,860,938**
$181,009	$0	$0	$0	$0	$45,933	**$4,957,832**	$0	**$4,957,832**
$186,855	$493,812	$0	$0	$0	$0	**$9,868,614**	$0	**$9,868,614**
$166,683	$493,812	$0	$0	$0	($84,455)	**$12,386,674**	$0	**$12,386,674**
$166,683	$493,812	$0	$0	$0	($81,802)	**$11,997,677**	$0	**$11,997,677**
$166,683	$493,812	$0	$0	$0	($76,700)	**$11,249,268**	$0	**$11,249,268**
$166,683	$493,812	$0	$0	$0	($78,986)	**$11,584,631**	$0	**$11,584,631**
$176,303	$0	$0	$0	$0	$0	**$4,937,736**	$0	**$4,937,736**
$155,157	$0	$0	$0	$0	$51,219	**$5,166,157**	$0	**$5,166,157**
$155,157	$0	$0	$0	$0	$49,616	**$5,004,452**	$0	**$5,004,452**
$155,157	$0	$0	$0	$0	$46,982	**$4,738,821**	$198,915	**$4,937,736**
$155,157	$0	$0	$0	$0	$49,299	**$4,972,546**	$0	**$4,972,546**
$118,268	$0	$0	$0	$0	$0	**$2,316,347**	$0	**$2,316,347**
$102,092	$0	$0	$0	$0	$25,553	**$2,358,783**	$0	**$2,358,783**
$102,092	$0	$0	$0	$0	$24,990	**$2,306,807**	$9,539	**$2,316,347**
$102,092	$0	$0	$0	$0	$24,181	**$2,232,087**	$84,260	**$2,316,347**
$102,092	$0	$0	$0	$0	$24,636	**$2,274,101**	$42,246	**$2,316,347**
$137,174	$0	$0	$0	$0	$0	**$2,530,336**	$0	**$2,530,336**
$115,151	$0	$0	$0	$0	($33,930)	**$2,528,023**	$2,314	**$2,530,336**
$115,151	$0	$0	$0	$0	($32,982)	**$2,457,452**	$72,884	**$2,530,336**
$115,151	$0	$0	$0	$0	($31,594)	**$2,354,040**	$176,296	**$2,530,336**
$115,151	$0	$0	$0	$0	($33,401)	**$2,488,636**	$41,700	**$2,530,336**
$181,139	$8,514	$0	$0	$0	$0	**$10,280,930**	$0	**$10,280,930**
$155,637	$8,514	$0	$0	$0	($185,443)	**$12,863,448**	$0	**$12,863,448**
$155,637	$8,514	$0	$0	$0	($179,447)	**$12,447,563**	$0	**$12,447,563**
$155,637	$8,514	$0	$0	$0	($167,952)	**$11,650,154**	$0	**$11,650,154**
$155,637	$8,514	$0	$0	$0	($172,528)	**$11,967,617**	$0	**$11,967,617**
$262,037	$0	$0	$0	$0	$0	**$6,427,709**	$0	**$6,427,709**
$222,004	$0	$0	$0	$0	($59,932)	**$6,862,914**	$0	**$6,862,914**
$222,004	$0	$0	$0	$0	($58,075)	**$6,650,324**	$0	**$6,650,324**
$222,004	$0	$0	$0	$0	($54,713)	**$6,265,295**	$162,414	**$6,427,709**
$222,004	$0	$0	$0	$0	($58,405)	**$6,688,096**	$0	**$6,688,096**

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416 - LOUISBURG							
Current Formula	$6,236,505	$551,282	$79,606	$0	$0	$1,065,462	$168,577
Input-Based (20)	$7,478,934	$77,472	$239,673	$0	$0	$1,325,519	$112,500
Input-Based (18/23)	$7,183,734	$81,209	$230,213	$0	$0	$1,325,519	$112,500
Input-Based (25)	$6,620,027	$81,207	$212,148	$0	$0	$1,325,519	$112,500
Outcomes-Based	$6,824,712	$232,400	$218,708	$0	$0	$1,325,519	$112,500
417 - MORRIS COUNTY							
Current Formula	$3,750,417	$1,075,744	$213,701	$0	$0	$745,145	$85,566
Input-Based (20)	$4,497,571	$225,613	$642,423	$0	$22,968	$927,019	$56,948
Input-Based (18/23)	$4,320,047	$219,050	$617,066	$0	$22,061	$927,019	$56,948
Input-Based (25)	$3,981,054	$231,458	$568,644	$0	$20,330	$927,019	$56,948
Outcomes-Based	$4,104,144	$502,667	$586,226	$0	$20,959	$927,019	$56,948
418 - MCPHERSON							
Current Formula	$10,201,049	$218,810	$356,737	$0	$2,980	$1,661,820	$216,256
Input-Based (20)	$12,233,290	$9,002	$1,072,352	$0	$6,092	$2,067,436	$144,383
Input-Based (18/23)	$11,750,431	$10,430	$1,030,025	$0	$5,851	$2,067,436	$144,383
Input-Based (25)	$10,828,375	$9,154	$949,199	$0	$5,392	$2,067,436	$144,383
Outcomes-Based	$11,163,180	$87,631	$978,547	$0	$5,559	$2,067,436	$144,383
419 - CANTON-GALVA							
Current Formula	$1,758,141	$783,714	$61,727	$0	$0	$328,193	$44,273
Input-Based (20)	$2,108,396	$220,403	$185,314	$0	$511	$408,299	$29,587
Input-Based (18/23)	$2,025,175	$212,763	$178,000	$0	$491	$408,299	$29,587
Input-Based (25)	$1,866,260	$232,665	$164,032	$0	$452	$408,299	$29,587
Outcomes-Based	$1,923,963	$387,239	$169,104	$0	$466	$408,299	$29,587
420 - OSAGE CITY							
Current Formula	$3,150,180	$1,054,459	$156,232	$0	$0	$609,787	$20,008
Input-Based (20)	$3,777,755	$269,130	$469,463	$0	$0	$758,623	$13,255
Input-Based (18/23)	$3,628,644	$258,026	$450,933	$0	$0	$758,623	$13,255
Input-Based (25)	$3,343,904	$275,158	$415,548	$0	$0	$758,623	$13,255
Outcomes-Based	$3,447,295	$448,451	$428,396	$0	$0	$758,623	$13,255
421 - LYNDON							
Current Formula	$1,914,373	$829,689	$71,518	$0	$0	$358,623	$37,462
Input-Based (20)	$2,295,752	$234,371	$214,964	$0	$0	$446,155	$24,853
Input-Based (18/23)	$2,205,137	$225,695	$206,480	$0	$0	$446,155	$24,853
Input-Based (25)	$2,032,100	$245,939	$190,277	$0	$0	$446,155	$24,853
Outcomes-Based	$2,094,930	$397,693	$196,160	$0	$0	$446,155	$24,853
422 - GREENSBURG							
Current Formula	$1,271,566	$620,245	$53,213	$0	$0	$262,915	$14,474
Input-Based (20)	$1,524,886	$278,910	$160,606	$0	$8,506	$327,087	$9,704
Input-Based (18/23)	$1,464,697	$277,927	$154,266	$0	$8,170	$327,087	$9,704
Input-Based (25)	$1,349,762	$306,652	$142,161	$0	$7,529	$327,087	$9,704
Outcomes-Based	$1,391,496	$378,269	$146,557	$0	$7,762	$327,087	$9,704
423 - MOUNDRIDGE							
Current Formula	$1,787,940	$792,653	$37,036	$0	$0	$318,301	$26,819
Input-Based (20)	$2,144,131	$223,146	$111,189	$0	$0	$395,992	$17,752
Input-Based (18/23)	$2,059,500	$215,313	$106,800	$0	$0	$395,992	$17,752
Input-Based (25)	$1,897,892	$235,301	$98,419	$0	$0	$395,992	$17,752
Outcomes-Based	$1,956,573	$389,570	$101,462	$0	$0	$395,992	$17,752
424 - MULLINVILLE							
Current Formula	$604,494	$545,747	$28,948	$0	$0	$128,848	$0
Input-Based (20)	$724,921	$502,200	$86,480	$0	$8,411	$160,298	$0
Input-Based (18/23)	$696,307	$530,813	$83,067	$0	$8,079	$160,298	$0
Input-Based (25)	$641,668	$585,452	$76,548	$0	$7,445	$160,298	$0
Outcomes-Based	$661,508	$341,781	$78,915	$0	$7,675	$160,298	$0

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$411,960	$0	$0	$0	$0	$0	**$8,513,392**	$0	**$8,513,392**
$360,078	$0	$0	$0	$0	$159,303	**$9,753,480**	$0	**$9,753,480**
$360,078	$0	$0	$0	$0	$154,306	**$9,447,560**	$0	**$9,447,560**
$360,078	$0	$0	$0	$0	$144,647	**$8,856,125**	$0	**$8,856,125**
$360,078	$0	$0	$0	$0	$150,664	**$9,224,582**	$0	**$9,224,582**
$351,287	$0	$0	$0	$0	$0	**$6,221,860**	$0	**$6,221,860**
$301,739	$0	$0	$0	$0	$14,471	**$6,688,752**	$0	**$6,688,752**
$301,739	$0	$0	$0	$0	$14,015	**$6,477,946**	$0	**$6,477,946**
$301,739	$0	$0	$0	$0	$13,198	**$6,100,391**	$121,469	**$6,221,860**
$301,739	$0	$0	$0	$0	$14,093	**$6,513,796**	$0	**$6,513,796**
$116,510	$0	$0	$0	$0	$0	**$12,774,160**	$0	**$12,774,160**
$95,318	$0	$0	$0	$0	$167,028	**$15,794,900**	$0	**$15,794,900**
$95,318	$0	$0	$0	$0	$161,427	**$15,265,302**	$0	**$15,265,302**
$95,318	$0	$0	$0	$0	$150,690	**$14,249,947**	$0	**$14,249,947**
$95,318	$0	$0	$0	$0	$155,423	**$14,697,476**	$0	**$14,697,476**
$165,312	$0	$0	$0	$0	$0	**$3,141,359**	$0	**$3,141,359**
$138,906	$0	$0	$0	$0	$33,440	**$3,124,855**	$16,504	**$3,141,359**
$138,906	$0	$0	$0	$0	$32,378	**$3,025,598**	$115,762	**$3,141,359**
$138,906	$0	$0	$0	$0	$30,722	**$2,870,923**	$270,436	**$3,141,359**
$138,906	$0	$0	$0	$0	$33,074	**$3,090,637**	$50,722	**$3,141,359**
$109,035	$0	$0	$0	$0	$0	**$5,099,701**	$0	**$5,099,701**
$92,544	$0	$0	$0	$0	$72,455	**$5,453,226**	$0	**$5,453,226**
$92,544	$0	$0	$0	$0	$70,048	**$5,272,073**	$0	**$5,272,073**
$92,544	$0	$0	$0	$0	$65,968	**$4,965,001**	$134,700	**$5,099,701**
$92,544	$0	$0	$0	$0	$69,867	**$5,258,432**	$0	**$5,258,432**
$135,855	$0	$0	$0	$0	$0	**$3,347,519**	$0	**$3,347,519**
$117,054	$0	$0	$0	$0	$42,246	**$3,375,395**	$0	**$3,375,395**
$117,054	$0	$0	$0	$0	$40,880	**$3,266,253**	$81,266	**$3,347,519**
$117,054	$0	$0	$0	$0	$38,738	**$3,095,116**	$252,403	**$3,347,519**
$117,054	$0	$0	$0	$0	$41,532	**$3,318,378**	$29,141	**$3,347,519**
$42,647	$0	$0	$0	$0	$0	**$2,265,059**	$0	**$2,265,059**
$35,353	$0	$0	$0	$0	($28,113)	**$2,316,940**	$0	**$2,316,940**
$35,353	$0	$0	$0	$0	($27,300)	**$2,249,907**	$15,152	**$2,265,059**
$35,353	$0	$0	$0	$0	($26,113)	**$2,152,136**	$112,923	**$2,265,059**
$35,353	$0	$0	$0	$0	($27,528)	**$2,268,701**	$0	**$2,268,701**
$130,579	$0	$0	$0	$0	$0	**$3,093,328**	$0	**$3,093,328**
$115,182	$0	$0	$0	$0	$32,905	**$3,040,298**	$53,030	**$3,093,328**
$115,182	$0	$0	$0	$0	$31,846	**$2,942,386**	$150,942	**$3,093,328**
$115,182	$0	$0	$0	$0	$30,204	**$2,790,743**	$302,586	**$3,093,328**
$115,182	$0	$0	$0	$0	$32,568	**$3,009,099**	$84,230	**$3,093,328**
$43,966	$0	$0	$0	$0	$0	**$1,352,003**	$0	**$1,352,003**
$42,209	$0	$0	$0	$0	($17,746)	**$1,506,771**	$0	**$1,506,771**
$42,209	$0	$0	$0	$0	($17,703)	**$1,503,070**	$0	**$1,503,070**
$42,209	$0	$0	$0	$0	($17,620)	**$1,496,001**	$0	**$1,496,001**
$42,209	$0	$0	$0	$0	($15,044)	**$1,277,342**	$74,662	**$1,352,003**

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425 - HIGHLAND							
Current Formula	$1,090,643	$654,727	$37,036	$0	$0	$266,243	$22,988
Input-Based (20)	$1,307,920	$383,045	$111,189	$0	$0	$331,228	$15,314
Input-Based (18/23)	$1,256,295	$404,991	$106,800	$0	$0	$331,228	$15,314
Input-Based (25)	$1,157,714	$461,745	$98,419	$0	$0	$331,228	$15,314
Outcomes-Based	$1,193,509	$358,265	$101,462	$0	$0	$331,228	$15,314
426 - PIKE VALLEY							
Current Formula	$1,114,057	$652,598	$68,963	$0	$0	$251,273	$17,879
Input-Based (20)	$1,335,998	$370,770	$207,552	$0	$6,353	$312,603	$12,048
Input-Based (18/23)	$1,283,265	$389,939	$199,360	$0	$6,102	$312,603	$12,048
Input-Based (25)	$1,182,567	$443,334	$183,716	$0	$5,623	$312,603	$12,048
Outcomes-Based	$1,219,131	$361,136	$189,396	$0	$5,797	$312,603	$12,048
427 - BELLEVILLE							
Current Formula	$1,951,835	$839,906	$98,762	$0	$0	$419,925	$24,691
Input-Based (20)	$2,340,677	$237,564	$296,503	$0	$0	$522,421	$16,569
Input-Based (18/23)	$2,248,288	$228,630	$284,799	$0	$0	$522,421	$16,569
Input-Based (25)	$2,071,865	$248,916	$262,451	$0	$0	$522,421	$16,569
Outcomes-Based	$2,135,925	$399,533	$270,566	$0	$0	$522,421	$16,569
428 - GREAT BEND							
Current Formula	$12,972,782	$278,408	$1,150,241	$0	$364,399	$1,573,390	$222,215
Input-Based (20)	$15,557,204	$30,258	$3,459,199	$0	$151,807	$1,957,423	$148,123
Input-Based (18/23)	$14,943,147	$35,017	$3,322,661	$0	$145,815	$1,957,423	$148,123
Input-Based (25)	$13,770,559	$30,778	$3,061,932	$0	$134,373	$1,957,423	$148,123
Outcomes-Based	$14,196,333	$111,441	$3,156,604	$0	$138,528	$1,957,423	$148,123
429 - TROY PUBLIC SCHOOLS							
Current Formula	$1,583,604	$727,947	$53,213	$0	$0	$438,014	$21,285
Input-Based (20)	$1,899,088	$240,012	$160,606	$0	$0	$544,925	$14,202
Input-Based (18/23)	$1,824,129	$234,573	$154,266	$0	$0	$544,925	$14,202
Input-Based (25)	$1,680,990	$257,491	$142,161	$0	$0	$544,925	$14,202
Outcomes-Based	$1,732,965	$387,734	$146,557	$0	$0	$544,925	$14,202
430 - SOUTH BROWN COUNTY							
Current Formula	$2,799,403	$1,015,295	$220,087	$0	$30,225	$713,404	$57,044
Input-Based (20)	$3,357,097	$280,313	$662,189	$0	$13,320	$887,531	$37,966
Input-Based (18/23)	$3,224,589	$267,556	$636,052	$0	$12,794	$887,531	$37,966
Input-Based (25)	$2,971,556	$286,248	$586,141	$0	$11,790	$887,531	$37,966
Outcomes-Based	$3,063,434	$410,876	$604,264	$0	$12,155	$887,531	$37,966
431 - HOISINGTON							
Current Formula	$2,696,810	$1,000,395	$172,409	$0	$0	$478,128	$59,172
Input-Based (20)	$3,234,065	$281,643	$518,880	$0	$0	$594,830	$39,599
Input-Based (18/23)	$3,106,413	$268,538	$498,399	$0	$0	$594,830	$39,599
Input-Based (25)	$2,862,653	$287,523	$459,290	$0	$0	$594,830	$39,599
Outcomes-Based	$2,951,164	$399,303	$473,491	$0	$0	$594,830	$39,599
432 - VICTORIA							
Current Formula	$1,142,153	$649,193	$17,879	$0	$0	$205,205	$31,928
Input-Based (20)	$1,369,691	$359,105	$54,359	$0	$0	$255,291	$21,302
Input-Based (18/23)	$1,315,629	$375,427	$52,213	$0	$0	$255,291	$21,302
Input-Based (25)	$1,212,391	$425,476	$48,116	$0	$0	$255,291	$21,302
Outcomes-Based	$1,249,877	$365,302	$49,604	$0	$0	$255,291	$21,302
433 - MIDWAY SCHOOLS							
Current Formula	$875,665	$642,807	$37,887	$0	$0	$221,869	$15,325
Input-Based (20)	$1,050,114	$441,811	$113,659	$0	$0	$276,023	$10,344
Input-Based (18/23)	$1,008,665	$480,707	$109,173	$0	$0	$276,023	$10,344
Input-Based (25)	$929,515	$556,258	$100,606	$0	$0	$276,023	$10,344
Outcomes-Based	$958,255	$350,230	$103,717	$0	$0	$276,023	$10,344

Trans-portation	New Facilities	Ancillary Facilities	Declining Enrollment	Consolidated Districts	Regional Cost Adjustment	Total	Hold Harmless	Total (w/ Hold Harmless)
$100,682	$0	$0	$0	$0	$0	**$2,172,319**	$0	**$2,172,319**
$92,789	$0	$0	$0	$0	($25,224)	**$2,216,260**	$0	**$2,216,260**
$92,789	$0	$0	$0	$0	($24,841)	**$2,182,576**	$0	**$2,182,576**
$92,789	$0	$0	$0	$0	($24,276)	**$2,132,934**	$39,385	**$2,172,319**
$92,789	$0	$0	$0	$0	($23,548)	**$2,069,019**	$103,300	**$2,172,319**
$136,734	$0	$0	$0	$0	$0	**$2,241,504**	$0	**$2,241,504**
$118,200	$0	$0	$0	$0	($37,204)	**$2,326,319**	$0	**$2,326,319**
$118,200	$0	$0	$0	$0	($36,543)	**$2,284,973**	$0	**$2,284,973**
$118,200	$0	$0	$0	$0	($35,545)	**$2,222,546**	$18,958	**$2,241,504**
$118,200	$0	$0	$0	$0	($34,918)	**$2,183,393**	$58,112	**$2,241,504**
$144,208	$0	$0	$0	$0	$0	**$3,479,327**	$0	**$3,479,327**
$119,527	$0	$0	$0	$0	($68,617)	**$3,464,642**	$14,685	**$3,479,327**
$119,527	$0	$0	$0	$0	($66,422)	**$3,353,811**	$125,516	**$3,479,327**
$119,527	$0	$0	$0	$0	($62,956)	**$3,178,793**	$300,534	**$3,479,327**
$119,527	$0	$0	$0	$0	($67,282)	**$3,397,258**	$82,069	**$3,479,327**
$253,683	$0	$0	$0	$0	$0	**$16,815,119**	$0	**$16,815,119**
$218,358	$0	$0	$0	$0	($63,482)	**$21,458,888**	$0	**$21,458,888**
$218,358	$0	$0	$0	$0	($61,265)	**$20,709,278**	$0	**$20,709,278**
$218,358	$0	$0	$0	$0	($56,991)	**$19,264,554**	$0	**$19,264,554**
$218,358	$0	$0	$0	$0	($58,776)	**$19,868,033**	$0	**$19,868,033**
$96,285	$0	$0	$0	$0	$0	**$2,920,348**	$0	**$2,920,348**
$81,618	$0	$0	$0	$0	($39,834)	**$2,900,615**	$19,733	**$2,920,348**
$81,618	$0	$0	$0	$0	($38,659)	**$2,815,054**	$105,294	**$2,920,348**
$81,618	$0	$0	$0	$0	($36,866)	**$2,684,520**	$235,828	**$2,920,348**
$81,618	$0	$0	$0	$0	($39,394)	**$2,868,605**	$51,743	**$2,920,348**
$247,088	$0	$0	$0	$0	$0	**$5,082,545**	$0	**$5,082,545**
$215,524	$0	$0	$0	$0	($61,705)	**$5,392,235**	$0	**$5,392,235**
$215,524	$0	$0	$0	$0	($59,760)	**$5,222,252**	$0	**$5,222,252**
$215,524	$0	$0	$0	$0	($56,533)	**$4,940,223**	$142,322	**$5,082,545**
$215,524	$0	$0	$0	$0	($59,191)	**$5,172,558**	$0	**$5,172,558**
$113,872	$0	$0	$0	$0	$0	**$4,520,785**	$0	**$4,520,785**
$97,025	$0	$0	$0	$0	($15,498)	**$4,750,543**	$0	**$4,750,543**
$97,025	$0	$0	$0	$0	($14,973)	**$4,589,830**	$0	**$4,589,830**
$97,025	$0	$0	$0	$0	($14,115)	**$4,326,804**	$193,981	**$4,520,785**
$97,025	$0	$0	$0	$0	($14,813)	**$4,540,598**	$0	**$4,540,598**
$69,906	$0	$0	$0	$0	$0	**$2,116,263**	$0	**$2,116,263**
$59,345	$0	$0	$0	$0	($17,735)	**$2,101,358**	$14,905	**$2,116,263**
$59,345	$0	$0	$0	$0	($17,401)	**$2,061,806**	$54,457	**$2,116,263**
$59,345	$0	$0	$0	$0	($16,922)	**$2,004,999**	$111,264	**$2,116,263**
$59,345	$0	$0	$0	$0	($16,744)	**$1,983,977**	$132,286	**$2,116,263**
$119,148	$0	$0	$0	$0	$0	**$1,912,701**	$0	**$1,912,701**
$106,670	$0	$0	$0	$0	($21,947)	**$1,976,674**	$0	**$1,976,674**
$106,670	$0	$0	$0	$0	($21,869)	**$1,969,712**	$0	**$1,969,712**
$106,670	$0	$0	$0	$0	($21,736)	**$1,957,680**	$0	**$1,957,680**
$106,670	$0	$0	$0	$0	($19,823)	**$1,785,415**	$127,286	**$1,912,701**

DISTRICT	Base	Low Enrollment/ Correlation	At-Risk	Urban Poverty	Bilingual	Special Education	Vocational Education
434 - SANTA FE TRAIL							
Current Formula	$5,372,334	$845,440	$266,914	$0	$0	$1,124,600	$115,365
Input-Based (20)	$6,442,604	$92,060	$803,028	$0	$7,025	$1,399,092	$76,925
Input-Based (18/23)	$6,188,309	$96,500	$771,332	$0	$6,748	$1,399,092	$76,925
Input-Based (25)	$5,702,712	$96,497	$710,806	$0	$6,219	$1,399,092	$76,925
Outcomes-Based	$5,879,035	$358,980	$732,783	$0	$6,411	$1,399,092	$76,925
435 - ABILENE							
Current Formula	$6,103,261	$604,494	$304,801	$0	$0	$794,690	$170,706
Input-Based (20)	$7,319,145	$80,210	$916,688	$0	$0	$988,658	$113,755
Input-Based (18/23)	$7,030,252	$84,079	$880,505	$0	$0	$988,658	$113,755
Input-Based (25)	$6,478,588	$84,076	$811,412	$0	$0	$988,658	$113,755
Outcomes-Based	$6,678,901	$250,521	$836,500	$0	$0	$988,658	$113,755
436 - CANEY VALLEY							
Current Formula	$3,650,803	$1,076,170	$189,011	$0	$0	$472,249	$80,032
Input-Based (20)	$4,378,112	$234,673	$568,297	$0	$6,744	$587,515	$53,374
Input-Based (18/23)	$4,205,304	$227,228	$545,866	$0	$6,478	$587,515	$53,374
Input-Based (25)	$3,875,314	$240,575	$503,032	$0	$5,969	$587,515	$53,374
Outcomes-Based	$3,995,135	$496,522	$518,585	$0	$6,154	$587,515	$53,374
437 - AUBURN WASHBURN							
Current Formula	$21,419,521	$459,330	$657,281	$0	$17,454	$3,491,885	$263,934
Input-Based (20)	$25,686,693	$144,656	$1,976,685	$0	$40,484	$4,344,183	$175,982
Input-Based (18/23)	$24,672,816	$167,329	$1,898,663	$0	$38,886	$4,344,183	$175,982
Input-Based (25)	$22,736,741	$147,163	$1,749,675	$0	$35,835	$4,344,183	$175,982
Outcomes-Based	$23,439,742	$184,002	$1,803,774	$0	$36,943	$4,344,183	$175,982
438 - SKYLINE SCHOOLS							
Current Formula	$1,780,703	$790,525	$82,160	$0	$2,554	$297,963	$39,164
Input-Based (20)	$2,135,453	$222,526	$247,086	$0	$8,125	$370,689	$26,036
Input-Based (18/23)	$2,051,164	$214,742	$237,333	$0	$7,804	$370,689	$26,036
Input-Based (25)	$1,890,210	$234,720	$218,709	$0	$7,192	$370,689	$26,036
Outcomes-Based	$1,948,653	$389,197	$225,472	$0	$7,414	$370,689	$26,036
439 - SEDGWICK PUBLIC SCHOOLS							
Current Formula	$2,217,897	$907,167	$52,787	$0	$0	$334,511	$48,104
Input-Based (20)	$2,659,744	$259,042	$158,135	$0	$0	$416,159	$31,954
Input-Based (18/23)	$2,554,761	$248,197	$151,893	$0	$0	$416,159	$31,954
Input-Based (25)	$2,354,289	$268,479	$139,974	$0	$0	$416,159	$31,954
Outcomes-Based	$2,427,082	$407,485	$144,302	$0	$0	$416,159	$31,954
440 - HALSTEAD							
Current Formula	$2,971,386	$1,037,005	$123,453	$0	$0	$478,911	$70,241
Input-Based (20)	$3,563,342	$276,227	$370,628	$0	$13,781	$595,804	$46,984
Input-Based (18/23)	$3,422,694	$264,183	$355,999	$0	$13,237	$595,804	$46,984
Input-Based (25)	$3,154,115	$282,227	$328,064	$0	$12,198	$595,804	$46,984
Outcomes-Based	$3,251,638	$429,718	$338,208	$0	$12,576	$595,804	$46,984
441 - SABETHA							
Current Formula	$3,924,528	$1,071,061	$139,630	$0	$0	$665,425	$58,747
Input-Based (20)	$4,706,368	$207,242	$420,046	$0	$23,890	$827,841	$39,244
Input-Based (18/23)	$4,520,604	$202,401	$403,466	$0	$22,947	$827,841	$39,244
Input-Based (25)	$4,165,872	$212,954	$371,806	$0	$21,146	$827,841	$39,244
Outcomes-Based	$4,294,677	$497,619	$383,302	$0	$21,800	$827,841	$39,244
442 - NEMAHA VALLEY SCHOOLS							
Current Formula	$2,149,785	$890,990	$57,470	$0	$0	$330,569	$83,437
Input-Based (20)	$2,578,063	$253,814	$172,960	$0	$6,618	$411,254	$55,623
Input-Based (18/23)	$2,476,304	$243,476	$166,133	$0	$6,356	$411,254	$55,623
Input-Based (25)	$2,281,989	$263,828	$153,097	$0	$5,858	$411,254	$55,623
Outcomes-Based	$2,352,546	$406,605	$157,830	$0	$6,039	$411,254	$55,623

Trans-portation	New Facilities	Ancillary Facilities	Declining Enrollment	Consolidated Districts	Regional Cost Adjustment	Total	Hold Harmless	Total (w/ Hold Harmless)
$419,874	$0	$0	$0	$0	$0	**$8,144,527**	$0	**$8,144,527**
$366,573	$0	$0	$0	$0	$100,767	**$9,288,075**	$0	**$9,288,075**
$366,573	$0	$0	$0	$0	$97,676	**$9,003,155**	$0	**$9,003,155**
$366,573	$0	$0	$0	$0	$91,680	**$8,450,504**	$0	**$8,450,504**
$366,573	$0	$0	$0	$0	$96,736	**$8,916,535**	$0	**$8,916,535**
$121,346	$40,442	$0	$0	$0	$0	**$8,139,739**	$0	**$8,139,739**
$100,371	$40,442	$0	$0	$0	$72,791	**$9,632,059**	$0	**$9,632,059**
$100,371	$40,442	$0	$0	$0	$70,345	**$9,308,406**	$0	**$9,308,406**
$100,371	$40,442	$0	$0	$0	$65,618	**$8,682,920**	$0	**$8,682,920**
$100,371	$40,442	$0	$0	$0	$68,602	**$9,077,749**	$0	**$9,077,749**
$211,036	$0	$0	$0	$0	$0	**$5,679,300**	$0	**$5,679,300**
$180,157	$0	$0	$0	$0	($86,441)	**$5,922,431**	$0	**$5,922,431**
$180,157	$0	$0	$0	$0	($83,521)	**$5,722,400**	$0	**$5,722,400**
$180,157	$0	$0	$0	$0	($78,343)	**$5,367,593**	$311,708	**$5,679,300**
$180,157	$0	$0	$0	$0	($83,975)	**$5,753,467**	$0	**$5,753,467**
$1,344,476	$21,285	$0	$0	$0	$0	**$27,675,166**	$0	**$27,675,166**
$1,170,803	$21,285	$0	$0	$0	$353,292	**$33,914,063**	$0	**$33,914,063**
$1,170,803	$21,285	$0	$0	$0	$342,020	**$32,831,967**	$0	**$32,831,967**
$1,170,803	$21,285	$0	$0	$0	$319,826	**$30,701,493**	$0	**$30,701,493**
$1,170,803	$21,285	$0	$0	$0	$328,196	**$31,504,909**	$0	**$31,504,909**
$153,881	$0	$0	$0	$0	$0	**$3,146,950**	$0	**$3,146,950**
$132,330	$0	$0	$0	$0	($32,980)	**$3,109,264**	$37,686	**$3,146,950**
$132,330	$0	$0	$0	$0	($31,908)	**$3,008,191**	$138,759	**$3,146,950**
$132,330	$0	$0	$0	$0	($30,227)	**$2,849,660**	$297,290	**$3,146,950**
$132,330	$0	$0	$0	$0	($32,535)	**$3,067,257**	$79,693	**$3,146,950**
$51,000	$0	$0	$0	$0	$0	**$3,611,466**	$0	**$3,611,466**
$44,282	$0	$0	$0	$0	$51,298	**$3,620,612**	$0	**$3,620,612**
$44,282	$0	$0	$0	$0	$49,544	**$3,496,789**	$114,677	**$3,611,466**
$44,282	$0	$0	$0	$0	$46,783	**$3,301,919**	$309,547	**$3,611,466**
$44,282	$0	$0	$0	$0	$49,889	**$3,521,152**	$90,314	**$3,611,466**
$251,485	$0	$0	$0	$0	$0	**$4,932,481**	$0	**$4,932,481**
$217,739	$0	$0	$0	$0	$77,687	**$5,162,193**	$0	**$5,162,193**
$217,739	$0	$0	$0	$0	$75,122	**$4,991,762**	$0	**$4,991,762**
$217,739	$0	$0	$0	$0	$70,852	**$4,707,983**	$224,498	**$4,932,481**
$217,739	$0	$0	$0	$0	$74,756	**$4,967,422**	$0	**$4,967,422**
$272,149	$0	$0	$0	$0	$0	**$6,131,539**	$0	**$6,131,539**
$231,053	$0	$0	$0	$0	($38,521)	**$6,417,163**	$0	**$6,417,163**
$231,053	$0	$0	$0	$0	($37,279)	**$6,210,276**	$0	**$6,210,276**
$231,053	$0	$0	$0	$0	($35,026)	**$5,834,891**	$296,649	**$6,131,539**
$231,053	$0	$0	$0	$0	($37,565)	**$6,257,972**	$0	**$6,257,972**
$128,380	$0	$0	$0	$0	$0	**$3,640,631**	$0	**$3,640,631**
$110,549	$0	$0	$0	$0	($16,875)	**$3,572,005**	$68,626	**$3,640,631**
$110,549	$0	$0	$0	$0	($16,314)	**$3,453,380**	$187,250	**$3,640,631**
$110,549	$0	$0	$0	$0	($15,433)	**$3,266,763**	$373,868	**$3,640,631**
$110,549	$0	$0	$0	$0	($16,459)	**$3,483,986**	$156,645	**$3,640,631**

COST STUDY ANALYSIS
Elementary and Secondary Education in Kansas: Estimating the Costs of K-12 Education Using Two Approaches
January 2006

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DISTRICT	Base	Low Enrollment/ Correlation	At-Risk	Urban Poverty	Bilingual	Special Education	Vocational Education
443 - DODGE CITY							
Current Formula	$24,415,172	$523,611	$2,826,222	$0	$3,036,944	$4,091,825	$433,363
Input-Based (20)	$29,279,134	$203,115	$8,499,745	$0	$1,390,272	$5,090,556	$289,145
Input-Based (18/23)	$28,123,460	$234,940	$8,164,252	$0	$1,335,397	$5,090,556	$289,145
Input-Based (25)	$25,916,613	$206,638	$7,523,604	$0	$1,230,608	$5,090,556	$289,145
Outcomes-Based	$26,717,934	$209,736	$7,756,227	$0	$1,268,658	$5,090,556	$289,145
444 - LITTLE RIVER							
Current Formula	$1,199,197	$638,976	$41,719	$0	$0	$281,385	$17,454
Input-Based (20)	$1,438,099	$325,555	$126,014	$0	$0	$350,065	$11,693
Input-Based (18/23)	$1,381,336	$334,534	$121,040	$0	$0	$350,065	$11,693
Input-Based (25)	$1,272,943	$375,585	$111,542	$0	$0	$350,065	$11,693
Outcomes-Based	$1,312,301	$371,441	$114,991	$0	$0	$350,065	$11,693
445 - COFFEYVILLE							
Current Formula	$7,939,305	$170,280	$787,971	$0	$0	$1,462,229	$243,500
Input-Based (20)	$9,520,964	$24,887	$2,369,551	$0	$36,569	$1,819,130	$162,372
Input-Based (18/23)	$9,145,163	$26,087	$2,276,023	$0	$35,125	$1,819,130	$162,372
Input-Based (25)	$8,427,542	$26,086	$2,097,423	$0	$32,369	$1,819,130	$162,372
Outcomes-Based	$8,688,115	$68,202	$2,162,274	$0	$33,370	$1,819,130	$162,372
446 - INDEPENDENCE							
Current Formula	$8,262,837	$177,091	$621,096	$0	$0	$1,164,013	$71,092
Input-Based (20)	$9,908,950	$11,320	$1,867,967	$0	$39,568	$1,448,124	$47,339
Input-Based (18/23)	$9,517,834	$11,866	$1,794,237	$0	$38,006	$1,448,124	$47,339
Input-Based (25)	$8,770,970	$11,865	$1,653,443	$0	$35,024	$1,448,124	$47,339
Outcomes-Based	$9,042,162	$70,981	$1,704,566	$0	$36,107	$1,448,124	$47,339
447 - CHERRYVALE							
Current Formula	$2,543,558	$974,427	$193,268	$0	$0	$379,497	$39,164
Input-Based (20)	$3,050,282	$281,544	$580,651	$0	$0	$472,125	$26,036
Input-Based (18/23)	$2,929,885	$268,121	$557,732	$0	$0	$472,125	$26,036
Input-Based (25)	$2,699,977	$287,436	$513,967	$0	$0	$472,125	$26,036
Outcomes-Based	$2,783,458	$401,073	$529,859	$0	$0	$472,125	$26,036
448 - INMAN							
Current Formula	$1,875,209	$818,621	$49,381	$0	$0	$332,271	$47,253
Input-Based (20)	$2,248,785	$230,915	$148,251	$0	$6,939	$413,372	$31,504
Input-Based (18/23)	$2,160,024	$222,501	$142,400	$0	$6,665	$413,372	$31,504
Input-Based (25)	$1,990,527	$242,671	$131,226	$0	$6,142	$413,372	$31,504
Outcomes-Based	$2,052,072	$395,265	$135,283	$0	$6,332	$413,372	$31,504
449 - EASTON							
Current Formula	$2,979,900	$1,037,857	$57,470	$0	$0	$572,777	$94,080
Input-Based (20)	$3,573,552	$275,951	$172,960	$0	$34,809	$712,580	$62,724
Input-Based (18/23)	$3,432,501	$263,946	$166,133	$0	$33,435	$712,580	$62,724
Input-Based (25)	$3,163,153	$281,953	$153,097	$0	$30,812	$712,580	$62,724
Outcomes-Based	$3,260,955	$430,629	$157,830	$0	$31,764	$712,580	$62,724
450 - SHAWNEE HEIGHTS							
Current Formula	$14,557,663	$312,464	$441,877	$0	$14,048	$2,070,818	$201,356
Input-Based (20)	$17,457,823	$46,048	$1,329,321	$0	$7,392	$2,576,262	$134,442
Input-Based (18/23)	$16,768,747	$53,281	$1,276,851	$0	$7,101	$2,576,262	$134,442
Input-Based (25)	$15,452,904	$46,843	$1,176,657	$0	$6,543	$2,576,262	$134,442
Outcomes-Based	$15,930,695	$125,056	$1,213,038	$0	$6,746	$2,576,262	$134,442
451 - B & B							
Current Formula	$966,339	$654,727	$41,293	$0	$0	$120,711	$46,827
Input-Based (20)	$1,158,852	$425,328	$123,543	$0	$0	$150,174	$31,149
Input-Based (18/23)	$1,113,111	$458,390	$118,666	$0	$0	$150,174	$31,149
Input-Based (25)	$1,025,765	$527,868	$109,355	$0	$0	$150,174	$31,149
Outcomes-Based	$1,057,481	$337,640	$112,736	$0	$0	$150,174	$31,149

Trans-portation	New Facilities	Ancillary Facilities	Declining Enrollment	Consolidated Districts	Regional Cost Adjustment	Total	Hold Harmless	Total (w/ Hold Harmless)
$1,219,613	$0	$0	$0	$0	$0	**$36,546,750**	$0	**$36,546,750**
$1,084,720	$0	$0	$0	$0	($61,685)	**$45,775,002**	$0	**$45,775,002**
$1,084,720	$0	$0	$0	$0	($59,647)	**$44,262,823**	$0	**$44,262,823**
$1,084,720	$0	$0	$0	$0	($55,636)	**$41,286,249**	$0	**$41,286,249**
$1,084,720	$0	$0	$0	$0	($57,083)	**$42,359,893**	$0	**$42,359,893**
$158,277	$0	$0	$0	$0	$0	**$2,337,007**	$0	**$2,337,007**
$137,592	$0	$0	$0	$0	$3,882	**$2,392,900**	$0	**$2,392,900**
$137,592	$0	$0	$0	$0	$3,796	**$2,340,056**	$0	**$2,340,056**
$137,592	$0	$0	$0	$0	$3,671	**$2,263,091**	$73,916	**$2,337,007**
$137,592	$0	$0	$0	$0	$3,734	**$2,301,817**	$35,190	**$2,337,007**
$316,554	$964,636	$0	$0	$0	$0	**$11,884,476**	$0	**$11,884,476**
$285,166	$964,636	$0	$0	$0	($222,006)	**$14,961,268**	$0	**$14,961,268**
$285,166	$964,636	$0	$0	$0	($215,140)	**$14,498,562**	$0	**$14,498,562**
$285,166	$964,636	$0	$0	$0	($201,995)	**$13,612,729**	$0	**$13,612,729**
$285,166	$964,636	$0	$0	$0	($207,384)	**$13,975,880**	$0	**$13,975,880**
$304,683	$0	$0	$0	$0	$0	**$10,600,813**	$0	**$10,600,813**
$260,607	$0	$0	$0	$0	($205,097)	**$13,378,777**	$0	**$13,378,777**
$260,607	$0	$0	$0	$0	($198,064)	**$12,919,949**	$0	**$12,919,949**
$260,607	$0	$0	$0	$0	($184,616)	**$12,042,756**	$0	**$12,042,756**
$260,607	$0	$0	$0	$0	($190,392)	**$12,419,493**	$0	**$12,419,493**
$65,949	$0	$0	$0	$0	$0	**$4,195,863**	$0	**$4,195,863**
$57,550	$0	$0	$0	$0	($73,828)	**$4,394,361**	$0	**$4,394,361**
$57,550	$0	$0	$0	$0	($71,238)	**$4,240,211**	$0	**$4,240,211**
$57,550	$0	$0	$0	$0	($67,036)	**$3,990,056**	$205,807	**$4,195,863**
$57,550	$0	$0	$0	$0	($70,555)	**$4,199,546**	$0	**$4,199,546**
$132,337	$0	$0	$0	$0	$0	**$3,255,072**	$0	**$3,255,072**
$116,577	$0	$0	$0	$0	$35,143	**$3,231,487**	$23,585	**$3,255,072**
$116,577	$0	$0	$0	$0	$34,008	**$3,127,051**	$128,021	**$3,255,072**
$116,577	$0	$0	$0	$0	$32,237	**$2,964,256**	$290,816	**$3,255,072**
$116,577	$0	$0	$0	$0	$34,638	**$3,185,044**	$70,028	**$3,255,072**
$285,778	$0	$0	$0	$0	$0	**$5,027,861**	$0	**$5,027,861**
$246,158	$0	$0	$0	$0	$55,838	**$5,134,572**	$0	**$5,134,572**
$246,158	$0	$0	$0	$0	$54,065	**$4,971,542**	$56,318	**$5,027,861**
$246,158	$0	$0	$0	$0	$51,129	**$4,701,605**	$326,256	**$5,027,861**
$246,158	$0	$0	$0	$0	$53,902	**$4,956,542**	$71,319	**$5,027,861**
$1,103,543	$62,152	$0	$0	$0	$0	**$18,763,921**	$0	**$18,763,921**
$982,491	$62,152	$0	$0	$0	$225,160	**$22,821,092**	$0	**$22,821,092**
$982,491	$62,152	$0	$0	$0	$217,840	**$22,079,167**	$0	**$22,079,167**
$982,491	$62,152	$0	$0	$0	$203,660	**$20,641,954**	$0	**$20,641,954**
$982,491	$62,152	$0	$0	$0	$209,565	**$21,240,447**	$0	**$21,240,447**
$130,139	$0	$0	$0	$0	$0	**$1,960,036**	$0	**$1,960,036**
$110,291	$0	$0	$0	$0	($8,120)	**$1,991,217**	$0	**$1,991,217**
$110,291	$0	$0	$0	$0	($8,048)	**$1,973,734**	$0	**$1,973,734**
$110,291	$0	$0	$0	$0	($7,938)	**$1,946,664**	$13,372	**$1,960,036**
$110,291	$0	$0	$0	$0	($7,308)	**$1,792,164**	$167,872	**$1,960,036**

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DISTRICT	Base	Low Enrollment/ Correlation	At-Risk	Urban Poverty	Bilingual	Special Education	Vocational Education
452 - STANTON COUNTY							
Current Formula	$2,008,453	$855,231	$151,975	$0	$105,999	$245,413	$24,265
Input-Based (20)	$2,408,574	$242,385	$457,108	$0	$51,384	$305,313	$16,119
Input-Based (18/23)	$2,313,506	$233,060	$439,066	$0	$49,356	$305,313	$16,119
Input-Based (25)	$2,131,965	$253,409	$404,612	$0	$45,483	$305,313	$16,119
Outcomes-Based	$2,197,883	$402,291	$417,123	$0	$46,889	$305,313	$16,119
453 - LEAVENWORTH							
Current Formula	$16,997,350	$364,399	$1,274,972	$0	$48,956	$2,885,042	$349,074
Input-Based (20)	$20,383,542	$75,458	$3,834,769	$0	$70,040	$3,589,221	$232,906
Input-Based (18/23)	$19,578,984	$87,296	$3,683,407	$0	$67,275	$3,589,221	$232,906
Input-Based (25)	$18,042,623	$76,762	$3,394,370	$0	$61,996	$3,589,221	$232,906
Outcomes-Based	$18,600,486	$146,014	$3,499,321	$0	$63,913	$3,589,221	$232,906
454 - BURLINGAME							
Current Formula	$1,439,717	$678,566	$57,470	$0	$0	$308,993	$36,610
Input-Based (20)	$1,726,536	$262,203	$172,960	$0	$7,588	$384,412	$24,356
Input-Based (18/23)	$1,658,388	$258,738	$166,133	$0	$7,288	$384,412	$24,356
Input-Based (25)	$1,528,255	$284,627	$153,097	$0	$6,716	$384,412	$24,356
Outcomes-Based	$1,575,507	$387,802	$157,830	$0	$6,924	$384,412	$24,356
455 - HILLCREST RURAL SCHOOLS							
Current Formula	$502,326	$485,724	$37,036	$0	$0	$103,238	$8,514
Input-Based (20)	$602,399	$481,307	$111,189	$0	$0	$128,436	$5,681
Input-Based (18/23)	$578,622	$505,084	$106,800	$0	$0	$128,436	$5,681
Input-Based (25)	$533,217	$550,489	$98,419	$0	$0	$128,436	$5,681
Outcomes-Based	$549,704	$339,321	$101,462	$0	$0	$128,436	$5,681
456 - MARAIS DES CYGNES VALLEY							
Current Formula	$1,119,591	$651,747	$90,248	$0	$0	$216,338	$31,502
Input-Based (20)	$1,342,635	$369,178	$271,794	$0	$4,426	$269,142	$21,066
Input-Based (18/23)	$1,289,640	$387,898	$261,066	$0	$4,251	$269,142	$21,066
Input-Based (25)	$1,188,442	$440,792	$240,580	$0	$3,917	$269,142	$21,066
Outcomes-Based	$1,225,187	$362,123	$248,019	$0	$4,038	$269,142	$21,066
457 - GARDEN CITY							
Current Formula	$30,061,657	$644,936	$2,864,110	$0	$1,636,391	$4,024,475	$270,320
Input-Based (20)	$36,050,505	$338,937	$8,613,404	$0	$962,230	$5,006,766	$180,384
Input-Based (18/23)	$34,627,558	$392,024	$8,273,425	$0	$924,250	$5,006,766	$180,384
Input-Based (25)	$31,910,336	$344,822	$7,624,210	$0	$851,724	$5,006,766	$180,384
Outcomes-Based	$32,896,977	$258,241	$7,859,944	$0	$878,059	$5,006,766	$180,384
458 - BASEHOR-LINWOOD							
Current Formula	$8,820,930	$189,011	$91,951	$0	$0	$1,208,922	$156,232
Input-Based (20)	$10,578,225	$1,419	$276,736	$0	$32,347	$1,503,996	$104,311
Input-Based (18/23)	$10,160,693	$1,658	$265,813	$0	$31,070	$1,503,996	$104,311
Input-Based (25)	$9,363,384	$1,439	$244,955	$0	$28,632	$1,503,996	$104,311
Outcomes-Based	$9,652,892	$75,775	$252,528	$0	$29,517	$1,503,996	$104,311
459 - BUCKLIN							
Current Formula	$1,128,956	$650,895	$66,409	$0	$11,068	$208,380	$0
Input-Based (20)	$1,353,866	$365,342	$200,139	$0	$10,668	$259,241	$0
Input-Based (18/23)	$1,300,427	$383,122	$192,240	$0	$10,247	$259,241	$0
Input-Based (25)	$1,198,383	$434,911	$177,155	$0	$9,443	$259,241	$0
Outcomes-Based	$1,235,436	$363,524	$182,632	$0	$9,735	$259,241	$0
460 - HESSTON							
Current Formula	$3,284,276	$1,064,250	$90,248	$0	$0	$514,017	$56,618
Input-Based (20)	$3,938,565	$261,746	$271,794	$0	$7,440	$639,478	$37,871
Input-Based (18/23)	$3,783,106	$251,493	$261,066	$0	$7,146	$639,478	$37,871
Input-Based (25)	$3,486,246	$267,766	$240,580	$0	$6,585	$639,478	$37,871
Outcomes-Based	$3,594,038	$461,881	$248,019	$0	$6,789	$639,478	$37,871

Trans-portation	New Facilities	Ancillary Facilities	Declining Enrollment	Consolidated Districts	Regional Cost Adjustment	Total	Hold Harmless	Total (w/ Hold Harmless)
$210,597	$0	$0	$0	$0	$0	**$3,601,932**	$0	**$3,601,932**
$177,119	$0	$0	$0	$0	($16,926)	**$3,641,076**	$0	**$3,641,076**
$177,119	$0	$0	$0	$0	($16,350)	**$3,517,188**	$84,744	**$3,601,932**
$177,119	$0	$0	$0	$0	($15,427)	**$3,318,593**	$283,340	**$3,601,932**
$177,119	$0	$0	$0	$0	($16,485)	**$3,546,253**	$55,680	**$3,601,932**
$141,130	$0	$0	$0	$0	$0	**$22,060,922**	$0	**$22,060,922**
$122,752	$0	$0	$0	$0	$558,169	**$28,866,856**	$0	**$28,866,856**
$122,752	$0	$0	$0	$0	$539,500	**$27,901,342**	$0	**$27,901,342**
$122,752	$0	$0	$0	$0	$503,196	**$26,023,827**	$0	**$26,023,827**
$122,752	$0	$0	$0	$0	$517,669	**$26,772,282**	$0	**$26,772,282**
$70,785	$0	$0	$0	$0	$0	**$2,592,141**	$0	**$2,592,141**
$61,261	$0	$0	$0	$0	$32,986	**$2,672,302**	$0	**$2,672,302**
$61,261	$0	$0	$0	$0	$32,002	**$2,592,578**	$0	**$2,592,578**
$61,261	$0	$0	$0	$0	$30,529	**$2,473,252**	$118,889	**$2,592,141**
$61,261	$0	$0	$0	$0	$32,471	**$2,630,563**	$0	**$2,630,563**
$78,259	$0	$0	$0	$0	$0	**$1,215,097**	$0	**$1,215,097**
$69,547	$0	$0	$0	$0	($28,012)	**$1,370,546**	$0	**$1,370,546**
$69,547	$0	$0	$0	$0	($27,924)	**$1,366,245**	$0	**$1,366,245**
$69,547	$0	$0	$0	$0	($27,756)	**$1,358,033**	$0	**$1,358,033**
$69,547	$0	$0	$0	$0	($23,918)	**$1,170,233**	$44,864	**$1,215,097**
$127,941	$0	$0	$0	$0	$0	**$2,237,367**	$0	**$2,237,367**
$109,077	$0	$0	$0	$0	$29,168	**$2,416,484**	$0	**$2,416,484**
$109,077	$0	$0	$0	$0	$28,616	**$2,370,755**	$0	**$2,370,755**
$109,077	$0	$0	$0	$0	$27,771	**$2,300,786**	$0	**$2,300,786**
$109,077	$0	$0	$0	$0	$27,351	**$2,266,003**	$0	**$2,266,003**
$1,219,613	$0	$0	$0	$0	$0	**$40,721,500**	$0	**$40,721,500**
$1,044,411	$0	$0	$0	$0	$37,975	**$52,234,613**	$0	**$52,234,613**
$1,044,411	$0	$0	$0	$0	$36,703	**$50,485,522**	$0	**$50,485,522**
$1,044,411	$0	$0	$0	$0	$34,167	**$46,996,821**	$0	**$46,996,821**
$1,044,411	$0	$0	$0	$0	$35,013	**$48,159,796**	$0	**$48,159,796**
$465,159	$0	$0	$0	$0	$0	**$10,932,205**	$0	**$10,932,205**
$410,748	$0	$0	$0	$0	$125,713	**$13,033,494**	$0	**$13,033,494**
$410,748	$0	$0	$0	$0	$121,530	**$12,599,818**	$0	**$12,599,818**
$410,748	$0	$0	$0	$0	$113,536	**$11,771,000**	$0	**$11,771,000**
$410,748	$0	$0	$0	$0	$117,162	**$12,146,929**	$0	**$12,146,929**
$142,449	$0	$0	$0	$0	$0	**$2,208,158**	$0	**$2,208,158**
$124,631	$0	$0	$0	$0	($7,614)	**$2,306,273**	$0	**$2,306,273**
$124,631	$0	$0	$0	$0	($7,470)	**$2,262,438**	$0	**$2,262,438**
$124,631	$0	$0	$0	$0	($7,252)	**$2,196,512**	$11,647	**$2,208,158**
$124,631	$0	$0	$0	$0	($7,158)	**$2,168,040**	$40,118	**$2,208,158**
$78,259	$0	$0	$0	$0	$0	**$5,087,668**	$0	**$5,087,668**
$65,228	$0	$0	$0	$0	$80,054	**$5,302,176**	$0	**$5,302,176**
$65,228	$0	$0	$0	$0	$77,345	**$5,122,732**	$0	**$5,122,732**
$65,228	$0	$0	$0	$0	$72,721	**$4,816,475**	$271,193	**$5,087,668**
$65,228	$0	$0	$0	$0	$77,466	**$5,130,770**	$0	**$5,130,770**

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DISTRICT	Base	Low Enrollment/ Correlation	At-Risk	Urban Poverty	Bilingual	Special Education	Vocational Education
461 - NEODESHA							
Current Formula	$3,193,176	$1,057,865	$192,416	$0	$0	$509,319	$65,984
Input-Based (20)	$3,829,316	$267,079	$578,180	$0	$18,390	$633,633	$44,025
Input-Based (18/23)	$3,678,170	$256,226	$555,359	$0	$17,664	$633,633	$44,025
Input-Based (25)	$3,389,544	$273,109	$511,780	$0	$16,278	$633,633	$44,025
Outcomes-Based	$3,494,346	$452,852	$527,604	$0	$16,781	$633,633	$44,025
462 - CENTRAL							
Current Formula	$1,473,348	$690,485	$69,815	$0	$0	$249,272	$20,434
Input-Based (20)	$1,766,866	$257,733	$210,023	$0	$5,959	$310,115	$13,563
Input-Based (18/23)	$1,697,126	$253,831	$201,733	$0	$5,724	$310,115	$13,563
Input-Based (25)	$1,563,953	$279,108	$185,903	$0	$5,275	$310,115	$13,563
Outcomes-Based	$1,612,309	$388,361	$191,651	$0	$5,438	$310,115	$13,563
463 - UDALL							
Current Formula	$1,558,062	$719,433	$72,369	$0	$0	$229,765	$30,225
Input-Based (20)	$1,868,457	$244,543	$217,435	$0	$0	$285,845	$20,214
Input-Based (18/23)	$1,794,708	$239,475	$208,853	$0	$0	$285,845	$20,214
Input-Based (25)	$1,653,877	$262,988	$192,464	$0	$0	$285,845	$20,214
Outcomes-Based	$1,705,013	$388,221	$198,415	$0	$0	$285,845	$20,214
464 - TONGANOXIE							
Current Formula	$7,322,040	$157,083	$229,878	$0	$0	$970,771	$127,710
Input-Based (20)	$8,780,728	$47,604	$691,840	$0	$39,796	$1,207,717	$85,210
Input-Based (18/23)	$8,434,145	$49,900	$664,532	$0	$38,225	$1,207,717	$85,210
Input-Based (25)	$7,772,318	$49,898	$612,386	$0	$35,226	$1,207,717	$85,210
Outcomes-Based	$8,012,632	$62,899	$631,321	$0	$36,315	$1,207,717	$85,210
465 - WINFIELD							
Current Formula	$10,757,439	$230,729	$620,245	$0	$34,907	$1,774,609	$232,432
Input-Based (20)	$12,900,523	$12,632	$1,865,496	$0	$59,198	$2,207,755	$155,034
Input-Based (18/23)	$12,391,328	$14,629	$1,791,863	$0	$56,861	$2,207,755	$155,034
Input-Based (25)	$11,418,981	$12,846	$1,651,256	$0	$52,399	$2,207,755	$155,034
Outcomes-Based	$11,772,047	$92,411	$1,702,312	$0	$54,019	$2,207,755	$155,034
466 - SCOTT COUNTY							
Current Formula	$3,805,758	$1,074,467	$255,420	$0	$166,023	$525,776	$76,626
Input-Based (20)	$4,563,937	$220,073	$768,436	$0	$44,015	$654,107	$51,126
Input-Based (18/23)	$4,383,794	$214,036	$738,105	$0	$42,278	$654,107	$51,126
Input-Based (25)	$4,039,798	$225,880	$680,186	$0	$38,960	$654,107	$51,126
Outcomes-Based	$4,164,705	$501,357	$701,217	$0	$40,165	$654,107	$51,126
467 - LEOTI							
Current Formula	$2,082,524	$874,388	$138,778	$0	$120,473	$238,928	$8,940
Input-Based (20)	$2,497,402	$248,516	$417,575	$0	$57,580	$297,245	$5,917
Input-Based (18/23)	$2,398,828	$238,669	$401,093	$0	$55,307	$297,245	$5,917
Input-Based (25)	$2,210,592	$259,055	$369,619	$0	$50,967	$297,245	$5,917
Outcomes-Based	$2,278,941	$405,154	$381,047	$0	$52,543	$297,245	$5,917
468 - HEALY PUBLIC SCHOOLS							
Current Formula	$500,198	$484,021	$31,076	$0	$8,088	$146,808	$12,345
Input-Based (20)	$599,846	$479,267	$93,893	$0	$2,714	$182,640	$8,284
Input-Based (18/23)	$576,170	$502,944	$90,187	$0	$2,607	$182,640	$8,284
Input-Based (25)	$530,958	$548,156	$83,110	$0	$2,403	$182,640	$8,284
Outcomes-Based	$547,375	$337,883	$85,679	$0	$2,477	$182,640	$8,284
469 - LANSING							
Current Formula	$8,926,929	$191,565	$98,762	$0	$0	$1,121,264	$110,682
Input-Based (20)	$10,705,341	$1,933	$296,503	$0	$26,968	$1,394,942	$73,848
Input-Based (18/23)	$10,282,792	$2,253	$284,799	$0	$25,904	$1,394,942	$73,848
Input-Based (25)	$9,475,902	$1,962	$262,451	$0	$23,871	$1,394,942	$73,848
Outcomes-Based	$9,768,889	$76,686	$270,566	$0	$24,609	$1,394,942	$73,848

Trans-portation	New Facilities	Ancillary Facilities	Declining Enrollment	Consolidated Districts	Regional Cost Adjustment	Total	Hold Harmless	Total (w/ Hold Harmless)
$83,975	$0	$0	$0	$0	$0	**$5,102,734**	$0	**$5,102,734**
$71,724	$0	$0	$0	$0	($88,566)	**$5,353,782**	$0	**$5,353,782**
$71,724	$0	$0	$0	$0	($85,546)	**$5,171,254**	$0	**$5,171,254**
$71,724	$0	$0	$0	$0	($80,392)	**$4,859,701**	$243,033	**$5,102,734**
$71,724	$0	$0	$0	$0	($85,288)	**$5,155,677**	$0	**$5,155,677**
$179,381	$0	$0	$0	$0	$0	**$2,682,735**	$0	**$2,682,735**
$154,829	$0	$0	$0	$0	$2,759	**$2,721,847**	$0	**$2,721,847**
$154,829	$0	$0	$0	$0	$2,676	**$2,639,597**	$43,138	**$2,682,735**
$154,829	$0	$0	$0	$0	$2,550	**$2,515,295**	$167,440	**$2,682,735**
$154,829	$0	$0	$0	$0	$2,716	**$2,678,982**	$3,753	**$2,682,735**
$110,354	$0	$0	$0	$0	$0	**$2,720,208**	$0	**$2,720,208**
$94,798	$0	$0	$0	$0	($248)	**$2,731,045**	$0	**$2,731,045**
$94,798	$0	$0	$0	$0	($240)	**$2,643,652**	$76,555	**$2,720,208**
$94,798	$0	$0	$0	$0	($228)	**$2,509,959**	$210,249	**$2,720,208**
$94,798	$0	$0	$0	$0	($244)	**$2,692,262**	$27,945	**$2,720,208**
$463,840	$0	$0	$0	$0	$0	**$9,271,322**	$0	**$9,271,322**
$426,326	$0	$0	$0	$0	$156,153	**$11,435,374**	$0	**$11,435,374**
$426,326	$0	$0	$0	$0	$150,987	**$11,057,042**	$0	**$11,057,042**
$426,326	$0	$0	$0	$0	$141,061	**$10,330,142**	$0	**$10,330,142**
$426,326	$0	$0	$0	$0	$144,845	**$10,607,264**	$0	**$10,607,264**
$460,323	$106,425	$0	$0	$0	$0	**$14,217,110**	$0	**$14,217,110**
$393,607	$106,425	$0	$0	$0	$8,783	**$17,709,453**	$0	**$17,709,453**
$393,607	$106,425	$0	$0	$0	$8,494	**$17,125,996**	$0	**$17,125,996**
$393,607	$106,425	$0	$0	$0	$7,938	**$16,006,242**	$0	**$16,006,242**
$393,607	$106,425	$0	$0	$0	$8,179	**$16,491,788**	$0	**$16,491,788**
$197,407	$106,425	$0	$0	$0	$0	**$6,207,901**	$0	**$6,207,901**
$141,959	$106,425	$0	$0	$0	($21,982)	**$6,528,096**	$0	**$6,528,096**
$141,959	$106,425	$0	$0	$0	($21,250)	**$6,310,581**	$0	**$6,310,581**
$141,959	$106,425	$0	$0	$0	($19,929)	**$5,918,512**	$289,389	**$6,207,901**
$141,959	$106,425	$0	$0	$0	($21,348)	**$6,339,714**	$0	**$6,339,714**
$188,614	$0	$0	$0	$0	$0	**$3,652,644**	$0	**$3,652,644**
$163,012	$0	$0	$0	$0	($28,167)	**$3,659,080**	$0	**$3,659,080**
$163,012	$0	$0	$0	$0	($27,196)	**$3,532,875**	$119,769	**$3,652,644**
$163,012	$0	$0	$0	$0	($25,640)	**$3,330,768**	$321,877	**$3,652,644**
$163,012	$0	$0	$0	$0	($27,377)	**$3,556,483**	$96,162	**$3,652,644**
$20,224	$0	$0	$0	$0	$0	**$1,202,760**	$0	**$1,202,760**
$17,035	$0	$0	$0	$0	($9,076)	**$1,374,604**	$0	**$1,374,604**
$17,035	$0	$0	$0	$0	($9,051)	**$1,370,816**	$0	**$1,370,816**
$17,035	$0	$0	$0	$0	($9,003)	**$1,363,582**	$0	**$1,363,582**
$17,035	$0	$0	$0	$0	($7,749)	**$1,173,624**	$29,136	**$1,202,760**
$270,830	$0	$0	$0	$0	$0	**$10,720,032**	$0	**$10,720,032**
$244,122	$0	$0	$0	$0	$93,861	**$12,837,518**	$0	**$12,837,518**
$244,122	$0	$0	$0	$0	$90,657	**$12,399,316**	$0	**$12,399,316**
$244,122	$0	$0	$0	$0	$84,532	**$11,561,630**	$0	**$11,561,630**
$244,122	$0	$0	$0	$0	$87,306	**$11,940,967**	$0	**$11,940,967**

DISTRICT	Base	Low Enrollment/ Correlation	At-Risk	Urban Poverty	Bilingual	Special Education	Vocational Education
470 - ARKANSAS CITY							
Current Formula	$12,196,305	$261,806	$1,096,178	$0	$119,196	$1,978,378	$403,564
Input-Based (20)	$14,626,039	$23,503	$3,296,122	$0	$132,421	$2,461,260	$269,120
Input-Based (18/23)	$14,048,735	$27,204	$3,166,021	$0	$127,194	$2,461,260	$269,120
Input-Based (25)	$12,946,332	$23,906	$2,917,584	$0	$117,213	$2,461,260	$269,120
Outcomes-Based	$13,346,622	$104,771	$3,007,793	$0	$120,837	$2,461,260	$269,120
471 - DEXTER							
Current Formula	$961,231	$654,301	$60,024	$0	$0	$168,120	$0
Input-Based (20)	$1,152,726	$426,027	$180,372	$0	$0	$209,155	$0
Input-Based (18/23)	$1,107,227	$459,382	$173,253	$0	$0	$209,155	$0
Input-Based (25)	$1,020,343	$529,150	$159,658	$0	$0	$209,155	$0
Outcomes-Based	$1,051,891	$336,548	$164,594	$0	$0	$209,155	$0
473 - CHAPMAN							
Current Formula	$4,133,121	$1,059,142	$172,409	$0	$0	$578,413	$124,304
Input-Based (20)	$4,956,517	$181,952	$518,880	$0	$5,616	$719,592	$82,866
Input-Based (18/23)	$4,760,879	$179,402	$498,399	$0	$5,394	$719,592	$82,866
Input-Based (25)	$4,387,293	$187,457	$459,290	$0	$4,971	$719,592	$82,866
Outcomes-Based	$4,522,944	$488,342	$473,491	$0	$5,125	$719,592	$82,866
474 - HAVILAND							
Current Formula	$747,104	$608,325	$28,948	$0	$0	$151,611	$0
Input-Based (20)	$895,941	$485,858	$86,480	$0	$0	$188,616	$0
Input-Based (18/23)	$860,577	$521,222	$83,067	$0	$0	$188,616	$0
Input-Based (25)	$793,048	$588,751	$76,548	$0	$0	$188,616	$0
Outcomes-Based	$817,568	$356,749	$78,915	$0	$0	$188,616	$0
475 - JUNCTION CITY							
Current Formula	$27,512,991	$590,020	$1,942,895	$0	$336,303	$4,782,392	$177,517
Input-Based (20)	$32,994,097	$273,496	$5,843,575	$0	$183,259	$5,949,676	$118,347
Input-Based (18/23)	$31,691,789	$316,339	$5,612,923	$0	$176,025	$5,949,676	$118,347
Input-Based (25)	$29,204,936	$278,244	$5,172,478	$0	$162,213	$5,949,676	$118,347
Outcomes-Based	$30,107,929	$236,347	$5,332,406	$0	$167,228	$5,949,676	$118,347
476 - COPELAND							
Current Formula	$536,382	$507,009	$41,293	$0	$46,401	$92,076	$2,554
Input-Based (20)	$643,239	$491,163	$123,543	$0	$34,441	$114,550	$1,586
Input-Based (18/23)	$617,850	$516,552	$118,666	$0	$33,082	$114,550	$1,586
Input-Based (25)	$569,367	$565,035	$109,355	$0	$30,486	$114,550	$1,586
Outcomes-Based	$586,972	$325,455	$112,736	$0	$31,428	$114,550	$1,586
477 - INGALLS							
Current Formula	$1,166,418	$645,361	$69,815	$0	$31,928	$178,012	$21,285
Input-Based (20)	$1,398,790	$345,272	$210,023	$0	$37,337	$221,462	$14,202
Input-Based (18/23)	$1,343,579	$358,540	$201,733	$0	$35,863	$221,462	$14,202
Input-Based (25)	$1,238,148	$404,859	$185,903	$0	$33,049	$221,462	$14,202
Outcomes-Based	$1,276,431	$368,016	$191,651	$0	$34,071	$221,462	$14,202
479 - CREST							
Current Formula	$1,106,820	$653,450	$69,815	$0	$0	$273,682	$39,164
Input-Based (20)	$1,327,319	$375,150	$210,023	$0	$0	$340,483	$26,036
Input-Based (18/23)	$1,274,929	$395,270	$201,733	$0	$0	$340,483	$26,036
Input-Based (25)	$1,174,885	$449,834	$185,903	$0	$0	$340,483	$26,036
Outcomes-Based	$1,211,212	$360,386	$191,651	$0	$0	$340,483	$26,036
480 - LIBERAL							
Current Formula	$17,879,826	$383,556	$2,069,753	$0	$1,394,168	$1,646,492	$193,268
Input-Based (20)	$21,441,824	$87,618	$6,224,086	$0	$759,286	$2,048,367	$128,998
Input-Based (18/23)	$20,595,495	$101,361	$5,978,416	$0	$729,316	$2,048,367	$128,998
Input-Based (25)	$18,979,368	$89,135	$5,509,290	$0	$672,086	$2,048,367	$128,998
Outcomes-Based	$19,566,194	$153,595	$5,679,633	$0	$692,867	$2,048,367	$128,998

Trans-portation	New Facilities	Ancillary Facilities	Declining Enrollment	Consolidated Districts	Regional Cost Adjustment	Total	Hold Harmless	Total (w/ Hold Harmless)
$566,720	$0	$0	$0	$0	$0	**$16,622,146**	$0	**$16,622,146**
$498,765	$0	$0	$0	$0	$37,275	**$21,344,505**	$0	**$21,344,505**
$498,765	$0	$0	$0	$0	$36,035	**$20,634,334**	$0	**$20,634,334**
$498,765	$0	$0	$0	$0	$33,648	**$19,267,828**	$0	**$19,267,828**
$498,765	$0	$0	$0	$0	$34,654	**$19,843,823**	$0	**$19,843,823**
$69,906	$0	$0	$0	$0	$0	**$1,913,581**	$0	**$1,913,581**
$60,839	$0	$0	$0	$0	$2,237	**$2,031,356**	$0	**$2,031,356**
$60,839	$0	$0	$0	$0	$2,216	**$2,012,071**	$0	**$2,012,071**
$60,839	$0	$0	$0	$0	$2,182	**$1,981,327**	$0	**$1,981,327**
$60,839	$0	$0	$0	$0	$2,010	**$1,825,037**	$88,544	**$1,913,581**
$412,840	$0	$0	$0	$0	$0	**$6,480,229**	$0	**$6,480,229**
$351,436	$0	$0	$0	$0	$42,500	**$6,859,359**	$0	**$6,859,359**
$351,436	$0	$0	$0	$0	$41,135	**$6,639,104**	$0	**$6,639,104**
$351,436	$0	$0	$0	$0	$38,610	**$6,231,515**	$248,713	**$6,480,229**
$351,436	$0	$0	$0	$0	$41,421	**$6,685,218**	$0	**$6,685,218**
$57,156	$0	$0	$0	$0	$0	**$1,593,143**	$0	**$1,593,143**
$50,745	$0	$0	$0	$0	($21,129)	**$1,686,510**	$0	**$1,686,510**
$50,745	$0	$0	$0	$0	($21,087)	**$1,683,139**	$0	**$1,683,139**
$50,745	$0	$0	$0	$0	($21,007)	**$1,676,701**	$0	**$1,676,701**
$50,745	$0	$0	$0	$0	($18,469)	**$1,474,124**	$119,019	**$1,593,143**
$689,385	$0	$0	$0	$0	$0	**$36,031,503**	$0	**$36,031,503**
$595,811	$0	$0	$0	$0	$384,435	**$46,342,696**	$0	**$46,342,696**
$595,811	$0	$0	$0	$0	$371,910	**$44,832,822**	$0	**$44,832,822**
$595,811	$0	$0	$0	$0	$346,990	**$41,828,694**	$0	**$41,828,694**
$595,811	$0	$0	$0	$0	$355,572	**$42,863,317**	$0	**$42,863,317**
$73,863	$0	$0	$0	$0	$0	**$1,299,578**	$0	**$1,299,578**
$63,771	$0	$0	$0	$0	$13,065	**$1,485,358**	$0	**$1,485,358**
$63,771	$0	$0	$0	$0	$13,010	**$1,479,067**	$0	**$1,479,067**
$63,771	$0	$0	$0	$0	$12,904	**$1,467,053**	$0	**$1,467,053**
$63,771	$0	$0	$0	$0	$10,973	**$1,247,470**	$52,107	**$1,299,578**
$109,915	$0	$0	$0	$0	$0	**$2,222,734**	$0	**$2,222,734**
$94,956	$0	$0	$0	$0	$19,429	**$2,341,470**	$0	**$2,341,470**
$94,956	$0	$0	$0	$0	$18,996	**$2,289,331**	$0	**$2,289,331**
$94,956	$0	$0	$0	$0	$18,346	**$2,210,924**	$11,809	**$2,222,734**
$94,956	$0	$0	$0	$0	$18,414	**$2,219,202**	$3,531	**$2,222,734**
$150,803	$0	$0	$0	$0	$0	**$2,293,734**	$0	**$2,293,734**
$132,671	$0	$0	$0	$0	($5,642)	**$2,406,039**	$0	**$2,406,039**
$132,671	$0	$0	$0	$0	($5,548)	**$2,365,574**	$0	**$2,365,574**
$132,671	$0	$0	$0	$0	($5,404)	**$2,304,408**	$0	**$2,304,408**
$132,671	$0	$0	$0	$0	($5,293)	**$2,257,145**	$36,589	**$2,293,734**
$217,191	$0	$0	$0	$0	$0	**$23,784,253**	$0	**$23,784,253**
$178,579	$0	$0	$0	$0	$188,209	**$31,056,967**	$0	**$31,056,967**
$178,579	$0	$0	$0	$0	$181,452	**$29,941,984**	$0	**$29,941,984**
$178,579	$0	$0	$0	$0	$168,315	**$27,774,137**	$0	**$27,774,137**
$178,579	$0	$0	$0	$0	$173,451	**$28,621,683**	$0	**$28,621,683**

COST STUDY ANALYSIS
Elementary and Secondary Education in Kansas: Estimating the Costs of K-12 Education Using Two Approaches
January 2006

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DISTRICT	Base	Low Enrollment/ Correlation	At-Risk	Urban Poverty	Bilingual	Special Education	Vocational Education
481 - RURAL VISTA							
Current Formula	$1,821,145	$802,870	$96,208	$0	$0	$281,833	$68,112
Input-Based (20)	$2,183,951	$226,135	$289,090	$0	$0	$350,622	$45,374
Input-Based (18/23)	$2,097,748	$218,083	$277,680	$0	$0	$350,622	$45,374
Input-Based (25)	$1,933,138	$238,148	$255,890	$0	$0	$350,622	$45,374
Outcomes-Based	$1,992,909	$391,877	$263,802	$0	$0	$350,622	$45,374
482 - DIGHTON							
Current Formula	$1,048,499	$656,855	$57,470	$0	$0	$176,325	$0
Input-Based (20)	$1,257,380	$400,397	$172,960	$0	$0	$219,362	$0
Input-Based (18/23)	$1,207,750	$426,590	$166,133	$0	$0	$219,362	$0
Input-Based (25)	$1,112,978	$488,332	$153,097	$0	$0	$219,362	$0
Outcomes-Based	$1,147,390	$351,982	$157,830	$0	$0	$219,362	$0
483 - KISMET-PLAINS							
Current Formula	$2,950,101	$1,034,451	$287,773	$0	$252,440	$566,084	$14,048
Input-Based (20)	$3,537,817	$276,893	$864,800	$0	$86,453	$704,253	$9,468
Input-Based (18/23)	$3,398,176	$264,749	$830,665	$0	$83,041	$704,253	$9,468
Input-Based (25)	$3,131,521	$282,887	$765,483	$0	$76,525	$704,253	$9,468
Outcomes-Based	$3,228,345	$427,434	$789,151	$0	$78,891	$704,253	$9,468
484 - FREDONIA							
Current Formula	$3,209,778	$1,059,142	$231,581	$0	$0	$547,283	$36,610
Input-Based (20)	$3,849,226	$266,166	$696,781	$0	$0	$680,863	$24,379
Input-Based (18/23)	$3,697,294	$255,418	$669,279	$0	$0	$680,863	$24,379
Input-Based (25)	$3,407,167	$272,195	$616,761	$0	$0	$680,863	$24,379
Outcomes-Based	$3,512,514	$454,516	$635,830	$0	$0	$680,863	$24,379
486 - ELWOOD							
Current Formula	$1,333,292	$639,401	$123,453	$0	$0	$211,086	$17,028
Input-Based (20)	$1,598,909	$272,781	$370,628	$0	$8,589	$262,608	$11,361
Input-Based (18/23)	$1,535,799	$270,579	$355,999	$0	$8,250	$262,608	$11,361
Input-Based (25)	$1,415,285	$297,995	$328,064	$0	$7,602	$262,608	$11,361
Outcomes-Based	$1,459,044	$383,171	$338,208	$0	$7,837	$262,608	$11,361
487 - HERINGTON							
Current Formula	$2,157,873	$893,119	$106,851	$0	$0	$291,363	$34,482
Input-Based (20)	$2,587,762	$254,427	$321,211	$0	$7,081	$362,479	$22,959
Input-Based (18/23)	$2,485,621	$244,028	$308,533	$0	$6,802	$362,479	$22,959
Input-Based (25)	$2,290,574	$264,370	$284,322	$0	$6,268	$362,479	$22,959
Outcomes-Based	$2,361,397	$406,675	$293,113	$0	$6,462	$362,479	$22,959
488 - AXTELL							
Current Formula	$1,315,839	$633,016	$51,935	$0	$0	$197,166	$8,940
Input-Based (20)	$1,577,979	$273,941	$155,664	$0	$0	$245,291	$5,917
Input-Based (18/23)	$1,515,694	$271,927	$149,520	$0	$0	$245,291	$5,917
Input-Based (25)	$1,396,758	$299,528	$137,787	$0	$0	$245,291	$5,917
Outcomes-Based	$1,439,944	$381,951	$142,047	$0	$0	$245,291	$5,917
489 - HAYS							
Current Formula	$12,459,388	$267,340	$558,518	$0	$14,048	$2,312,507	$257,123
Input-Based (20)	$14,941,532	$25,730	$1,680,182	$0	$30,770	$2,876,942	$171,603
Input-Based (18/23)	$14,351,776	$29,780	$1,613,864	$0	$29,556	$2,876,942	$171,603
Input-Based (25)	$13,225,593	$26,172	$1,487,224	$0	$27,236	$2,876,942	$171,603
Outcomes-Based	$13,634,517	$107,031	$1,533,208	$0	$28,078	$2,876,942	$171,603
490 - EL DORADO							
Current Formula	$9,052,511	$194,119	$561,073	$0	$2,554	$1,488,782	$90,674
Input-Based (20)	$10,855,941	$2,565	$1,687,595	$0	$7,551	$1,852,163	$60,380
Input-Based (18/23)	$10,427,447	$2,984	$1,620,984	$0	$7,253	$1,852,163	$60,380
Input-Based (25)	$9,609,206	$2,605	$1,493,785	$0	$6,684	$1,852,163	$60,380
Outcomes-Based	$9,906,315	$77,765	$1,539,972	$0	$6,891	$1,852,163	$60,380

Trans-portation	New Facilities	Ancillary Facilities	Declining Enrollment	Consolidated Districts	Regional Cost Adjustment	Total	Hold Harmless	Total (w/ Hold Harmless)
$162,234	$0	$0	$0	$0	$0	**$3,232,402**	$0	**$3,232,402**
$138,327	$0	$0	$0	$0	$24,972	**$3,258,471**	$0	**$3,258,471**
$138,327	$0	$0	$0	$0	$24,156	**$3,151,990**	$80,411	**$3,232,402**
$138,327	$0	$0	$0	$0	$22,871	**$2,984,371**	$248,031	**$3,232,402**
$138,327	$0	$0	$0	$0	$24,581	**$3,207,492**	$24,910	**$3,232,402**
$82,216	$0	$0	$0	$0	$0	**$2,021,365**	$0	**$2,021,365**
$67,364	$0	$0	$0	$0	($12,610)	**$2,104,854**	$0	**$2,104,854**
$67,364	$0	$0	$0	$0	($12,430)	**$2,074,770**	$0	**$2,074,770**
$67,364	$0	$0	$0	$0	($12,156)	**$2,028,978**	$0	**$2,028,978**
$67,364	$0	$0	$0	$0	($11,577)	**$1,932,352**	$89,013	**$2,021,365**
$460,762	$0	$0	$0	$0	$0	**$5,565,660**	$0	**$5,565,660**
$403,501	$0	$0	$0	$0	$25,036	**$5,908,221**	$0	**$5,908,221**
$403,501	$0	$0	$0	$0	$24,230	**$5,718,083**	$0	**$5,718,083**
$403,501	$0	$0	$0	$0	$22,867	**$5,396,506**	$169,154	**$5,565,660**
$403,501	$0	$0	$0	$0	$24,005	**$5,665,049**	$0	**$5,665,049**
$258,080	$0	$0	$0	$0	$0	**$5,342,473**	$0	**$5,342,473**
$223,065	$0	$0	$0	$0	($96,303)	**$5,644,179**	$0	**$5,644,179**
$223,065	$0	$0	$0	$0	($93,112)	**$5,457,186**	$0	**$5,457,186**
$223,065	$0	$0	$0	$0	($87,646)	**$5,136,785**	$205,688	**$5,342,473**
$223,065	$0	$0	$0	$0	($92,791)	**$5,438,376**	$0	**$5,438,376**
$0	$0	$0	$0	$0	$0	**$2,324,261**	$0	**$2,324,261**
$0	$0	$0	$0	$0	($37,893)	**$2,486,985**	$0	**$2,486,985**
$0	$0	$0	$0	$0	($36,688)	**$2,407,909**	$0	**$2,407,909**
$0	$0	$0	$0	$0	($34,862)	**$2,288,054**	$36,207	**$2,324,261**
$0	$0	$0	$0	$0	($36,952)	**$2,425,277**	$0	**$2,425,277**
$53,199	$0	$0	$0	$0	$0	**$3,536,886**	$0	**$3,536,886**
$46,020	$0	$0	$0	$0	$26,896	**$3,628,836**	$0	**$3,628,836**
$46,020	$0	$0	$0	$0	$25,959	**$3,502,401**	$34,486	**$3,536,886**
$46,020	$0	$0	$0	$0	$24,469	**$3,301,462**	$235,424	**$3,536,886**
$46,020	$0	$0	$0	$0	$26,128	**$3,525,233**	$11,653	**$3,536,886**
$161,355	$0	$0	$0	$0	$0	**$2,368,251**	$0	**$2,368,251**
$139,104	$0	$0	$0	$0	($4,734)	**$2,393,162**	$0	**$2,393,162**
$139,104	$0	$0	$0	$0	($4,595)	**$2,322,858**	$45,393	**$2,368,251**
$139,104	$0	$0	$0	$0	($4,391)	**$2,219,993**	$148,258	**$2,368,251**
$139,104	$0	$0	$0	$0	($4,648)	**$2,349,606**	$18,645	**$2,368,251**
$533,746	$0	$0	$500,198	$0	$0	**$16,902,866**	$0	**$16,902,866**
$457,392	$0	$0	$500,198	$0	($161,451)	**$20,522,899**	$0	**$20,522,899**
$457,392	$0	$0	$500,198	$0	($156,352)	**$19,874,758**	$0	**$19,874,758**
$457,392	$0	$0	$500,198	$0	($146,527)	**$18,625,833**	$0	**$18,625,833**
$457,392	$0	$0	$500,198	$0	($150,715)	**$19,158,254**	$0	**$19,158,254**
$323,589	$0	$0	$0	$0	$0	**$11,713,301**	$0	**$11,713,301**
$280,850	$0	$0	$0	$0	$14,390	**$14,761,435**	$0	**$14,761,435**
$280,850	$0	$0	$0	$0	$13,907	**$14,265,968**	$0	**$14,265,968**
$280,850	$0	$0	$0	$0	$12,984	**$13,318,657**	$0	**$13,318,657**
$280,850	$0	$0	$0	$0	$13,392	**$13,737,727**	$0	**$13,737,727**

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DISTRICT	Base	Low Enrollment/ Correlation	At-Risk	Urban Poverty	Bilingual	Special Education	Vocational Education
491 - EUDORA							
Current Formula	$5,341,258	$853,529	$172,409	$0	$0	$652,961	$194,971
Input-Based (20)	$6,405,337	$92,396	$518,880	$0	$0	$812,336	$130,181
Input-Based (18/23)	$6,152,512	$96,852	$498,399	$0	$0	$812,336	$130,181
Input-Based (25)	$5,669,725	$96,849	$459,290	$0	$0	$812,336	$130,181
Outcomes-Based	$5,845,028	$363,499	$473,491	$0	$0	$812,336	$130,181
492 - FLINTHILLS							
Current Formula	$1,392,039	$661,112	$49,381	$0	$0	$264,852	$62,152
Input-Based (20)	$1,669,359	$267,283	$148,251	$0	$17,293	$329,497	$41,421
Input-Based (18/23)	$1,603,468	$264,395	$142,400	$0	$16,611	$329,497	$41,421
Input-Based (25)	$1,477,644	$291,008	$131,226	$0	$15,307	$329,497	$41,421
Outcomes-Based	$1,523,332	$386,001	$135,283	$0	$15,781	$329,497	$41,421
493 - COLUMBUS							
Current Formula	$5,248,455	$877,793	$398,455	$0	$0	$854,325	$161,340
Input-Based (20)	$6,294,046	$93,472	$1,198,365	$0	$0	$1,062,849	$107,695
Input-Based (18/23)	$6,045,615	$97,980	$1,151,065	$0	$0	$1,062,849	$107,695
Input-Based (25)	$5,571,216	$97,977	$1,060,741	$0	$0	$1,062,849	$107,695
Outcomes-Based	$5,743,473	$377,552	$1,093,538	$0	$0	$1,062,849	$107,695
494 - SYRACUSE							
Current Formula	$2,008,027	$855,231	$164,320	$0	$137,501	$256,082	$19,582
Input-Based (20)	$2,408,064	$242,333	$494,171	$0	$55,683	$318,586	$13,160
Input-Based (18/23)	$2,313,015	$233,010	$474,666	$0	$53,486	$318,586	$13,160
Input-Based (25)	$2,131,513	$253,355	$437,419	$0	$49,289	$318,586	$13,160
Outcomes-Based	$2,197,418	$402,206	$450,943	$0	$50,812	$318,586	$13,160
495 - FT LARNED							
Current Formula	$4,044,150	$1,065,101	$225,195	$0	$0	$1,095,557	$62,578
Input-Based (20)	$4,849,821	$193,260	$677,015	$0	$0	$1,362,960	$41,705
Input-Based (18/23)	$4,658,394	$189,696	$650,292	$0	$0	$1,362,960	$41,705
Input-Based (25)	$4,292,850	$198,860	$599,264	$0	$0	$1,362,960	$41,705
Outcomes-Based	$4,425,581	$492,812	$617,793	$0	$0	$1,362,960	$41,705
496 - PAWNEE HEIGHTS							
Current Formula	$787,545	$621,522	$37,036	$0	$0	$237,400	$3,406
Input-Based (20)	$944,439	$474,539	$111,189	$0	$0	$295,345	$2,367
Input-Based (18/23)	$907,161	$511,817	$106,800	$0	$0	$295,345	$2,367
Input-Based (25)	$835,976	$583,002	$98,419	$0	$0	$295,345	$2,367
Outcomes-Based	$861,824	$357,738	$101,462	$0	$0	$295,345	$2,367
497 - LAWRENCE							
Current Formula	$42,842,448	$919,086	$1,761,547	$0	$322,681	$8,810,429	$561,073
Input-Based (20)	$51,377,470	$769,488	$5,297,515	$0	$202,902	$10,960,874	$374,212
Input-Based (18/23)	$49,349,554	$889,961	$5,088,418	$0	$194,893	$10,960,874	$374,212
Input-Based (25)	$45,477,097	$782,862	$4,689,130	$0	$179,600	$10,960,874	$374,212
Outcomes-Based	$46,883,212	$368,033	$4,834,114	$0	$185,153	$10,960,874	$374,212
498 - VALLEY HEIGHTS							
Current Formula	$1,636,817	$745,401	$86,417	$0	$0	$363,782	$37,036
Input-Based (20)	$1,962,901	$228,950	$259,440	$0	$0	$452,574	$24,616
Input-Based (18/23)	$1,885,424	$222,686	$249,200	$0	$0	$452,574	$24,616
Input-Based (25)	$1,737,475	$244,178	$229,645	$0	$0	$452,574	$24,616
Outcomes-Based	$1,791,196	$385,419	$236,745	$0	$0	$452,574	$24,616
499 - GALENA							
Current Formula	$3,239,577	$1,061,270	$328,640	$0	$0	$441,996	$81,734
Input-Based (20)	$3,884,962	$264,572	$988,342	$0	$19,296	$549,878	$54,439
Input-Based (18/23)	$3,731,619	$254,009	$949,332	$0	$18,534	$549,878	$54,439
Input-Based (25)	$3,438,799	$270,600	$874,838	$0	$17,080	$549,878	$54,439
Outcomes-Based	$3,545,124	$457,514	$901,887	$0	$17,608	$549,878	$54,439

Trans-portation	New Facilities	Ancillary Facilities	Declining Enrollment	Consolidated Districts	Regional Cost Adjustment	Total	Hold Harmless	Total (w/ Hold Harmless)
$116,510	$0	$0	$0	$0	$0	**$7,331,636**	$0	**$7,331,636**
$102,971	$0	$0	$0	$0	$144,671	**$8,206,772**	$0	**$8,206,772**
$102,971	$0	$0	$0	$0	$139,847	**$7,933,099**	$0	**$7,933,099**
$102,971	$0	$0	$0	$0	$130,482	**$7,401,834**	$0	**$7,401,834**
$102,971	$0	$0	$0	$0	$138,667	**$7,866,173**	$0	**$7,866,173**
$205,760	$0	$0	$0	$0	$0	**$2,635,297**	$0	**$2,635,297**
$178,296	$0	$0	$0	$0	$2,460	**$2,653,862**	$0	**$2,653,862**
$178,296	$0	$0	$0	$0	$2,390	**$2,578,479**	$56,818	**$2,635,297**
$178,296	$0	$0	$0	$0	$2,287	**$2,466,686**	$168,611	**$2,635,297**
$178,296	$0	$0	$0	$0	$2,421	**$2,612,032**	$23,265	**$2,635,297**
$378,106	$42,570	$0	$0	$0	$0	**$7,961,046**	$0	**$7,961,046**
$324,557	$42,570	$0	$0	$0	($83,670)	**$9,039,885**	$0	**$9,039,885**
$324,557	$42,570	$0	$0	$0	($80,999)	**$8,751,332**	$0	**$8,751,332**
$324,557	$42,570	$0	$0	$0	($75,820)	**$8,191,784**	$0	**$8,191,784**
$324,557	$42,570	$0	$0	$0	($80,265)	**$8,671,970**	$0	**$8,671,970**
$120,466	$0	$0	$0	$0	$0	**$3,561,210**	$0	**$3,561,210**
$102,838	$0	$0	$0	$0	($32,876)	**$3,601,959**	$0	**$3,601,959**
$102,838	$0	$0	$0	$0	($31,735)	**$3,477,025**	$84,185	**$3,561,210**
$102,838	$0	$0	$0	$0	($29,903)	**$3,276,256**	$284,954	**$3,561,210**
$102,838	$0	$0	$0	$0	($31,981)	**$3,503,982**	$57,228	**$3,561,210**
$247,528	$0	$0	$0	$0	$0	**$6,740,110**	$0	**$6,740,110**
$213,700	$0	$0	$0	$0	($75,052)	**$7,263,409**	$0	**$7,263,409**
$213,700	$0	$0	$0	$0	($72,785)	**$7,043,963**	$0	**$7,043,963**
$213,700	$0	$0	$0	$0	($68,618)	**$6,640,722**	$99,388	**$6,740,110**
$213,700	$0	$0	$0	$0	($73,172)	**$7,081,380**	$0	**$7,081,380**
$91,449	$0	$0	$0	$0	$0	**$1,778,358**	$0	**$1,778,358**
$77,212	$0	$0	$0	$0	($16,787)	**$1,888,303**	$0	**$1,888,303**
$77,212	$0	$0	$0	$0	($16,748)	**$1,883,953**	$0	**$1,883,953**
$77,212	$0	$0	$0	$0	($16,674)	**$1,875,646**	$0	**$1,875,646**
$77,212	$0	$0	$0	$0	($14,944)	**$1,681,003**	$97,354	**$1,778,358**
$1,003,741	$0	$0	$0	$0	$0	**$56,221,004**	$0	**$56,221,004**
$885,477	$0	$0	$0	$0	$1,283,035	**$71,150,973**	$0	**$71,150,973**
$885,477	$0	$0	$0	$0	$1,244,021	**$68,987,409**	$0	**$68,987,409**
$885,477	$0	$0	$0	$0	$1,163,328	**$64,512,579**	$0	**$64,512,579**
$885,477	$0	$0	$0	$0	$1,184,296	**$65,675,370**	$0	**$65,675,370**
$211,476	$0	$0	$0	$0	$0	**$3,080,928**	$0	**$3,080,928**
$180,118	$0	$0	$0	$0	$9,055	**$3,117,654**	$0	**$3,117,654**
$180,118	$0	$0	$0	$0	$8,781	**$3,023,398**	$57,530	**$3,080,928**
$180,118	$0	$0	$0	$0	$8,356	**$2,876,961**	$203,968	**$3,080,928**
$180,118	$0	$0	$0	$0	$8,944	**$3,079,612**	$1,316	**$3,080,928**
$31,655	$0	$0	$0	$0	$0	**$5,184,873**	$0	**$5,184,873**
$27,411	$0	$0	$0	$0	($24,563)	**$5,764,338**	$0	**$5,764,338**
$27,411	$0	$0	$0	$0	($23,699)	**$5,561,524**	$0	**$5,561,524**
$27,411	$0	$0	$0	$0	($22,204)	**$5,210,840**	$0	**$5,210,840**
$27,411	$0	$0	$0	$0	($23,565)	**$5,530,296**	$0	**$5,530,296**

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DISTRICT	Base	Low Enrollment/ Correlation	At-Risk	Urban Poverty	Bilingual	Special Education	Vocational Education
500 - KANSAS CITY							
Current Formula	$81,498,137	$1,747,924	$10,410,494	$0	$2,965,001	$12,637,074	$1,713,017
Input-Based (20)	$97,734,099	$2,359,301	$31,308,217	$15,654,109	$1,802,813	$15,721,524	$1,142,969
Input-Based (18/23)	$93,876,444	$2,728,988	$30,072,453	$15,036,227	$1,731,654	$15,721,524	$1,142,969
Input-Based (25)	$86,509,965	$2,400,652	$27,712,669	$13,856,335	$1,595,772	$15,721,524	$1,142,969
Outcomes-Based	$89,184,782	$700,101	$28,569,522	$14,284,761	$1,645,112	$15,721,524	$1,142,969
501 - TOPEKA PUBLIC SCHOOLS							
Current Formula	$55,901,647	$1,199,197	$6,038,980	$0	$269,042	$11,239,991	$451,242
Input-Based (20)	$67,038,307	$1,386,026	$18,160,792	$9,080,396	$189,428	$13,983,442	$301,074
Input-Based (18/23)	$64,392,244	$1,602,985	$17,443,969	$8,721,984	$181,951	$13,983,442	$301,074
Input-Based (25)	$59,339,388	$1,410,127	$16,075,142	$8,037,571	$167,673	$13,983,442	$301,074
Outcomes-Based	$61,174,113	$480,217	$16,572,172	$8,286,086	$172,857	$13,983,442	$301,074
502 - LEWIS							
Current Formula	$598,109	$542,342	$32,779	$0	$3,406	$157,261	$4,257
Input-Based (20)	$717,263	$500,069	$98,834	$0	$5,335	$195,645	$2,840
Input-Based (18/23)	$688,952	$528,380	$94,933	$0	$5,124	$195,645	$2,840
Input-Based (25)	$634,890	$582,442	$87,484	$0	$4,722	$195,645	$2,840
Outcomes-Based	$654,520	$339,717	$90,189	$0	$4,868	$195,645	$2,840
503 - PARSONS							
Current Formula	$6,383,372	$489,129	$575,121	$0	$0	$1,033,679	$202,208
Input-Based (20)	$7,655,059	$74,109	$1,729,599	$0	$0	$1,285,979	$134,915
Input-Based (18/23)	$7,352,907	$77,684	$1,661,330	$0	$0	$1,285,979	$134,915
Input-Based (25)	$6,775,925	$77,681	$1,530,966	$0	$0	$1,285,979	$134,915
Outcomes-Based	$6,985,431	$210,612	$1,578,302	$0	$0	$1,285,979	$134,915
504 - OSWEGO							
Current Formula	$2,143,400	$889,713	$156,232	$0	$0	$314,860	$28,522
Input-Based (20)	$2,570,405	$253,230	$469,463	$0	$0	$391,711	$18,935
Input-Based (18/23)	$2,468,949	$242,934	$450,933	$0	$0	$391,711	$18,935
Input-Based (25)	$2,275,210	$263,268	$415,548	$0	$0	$391,711	$18,935
Outcomes-Based	$2,345,558	$406,122	$428,396	$0	$0	$391,711	$18,935
505 - CHETOPA							
Current Formula	$2,383,920	$943,777	$213,701	$0	$0	$450,831	$17,879
Input-Based (20)	$2,858,842	$271,059	$642,423	$0	$0	$560,869	$11,835
Input-Based (18/23)	$2,746,001	$258,934	$617,066	$0	$0	$560,869	$11,835
Input-Based (25)	$2,530,522	$278,862	$568,644	$0	$0	$560,869	$11,835
Outcomes-Based	$2,608,764	$406,541	$586,226	$0	$0	$560,869	$11,835
506 - LABETTE COUNTY							
Current Formula	$7,008,725	$187,308	$390,367	$0	$0	$1,034,772	$275,854
Input-Based (20)	$8,404,995	$57,610	$1,173,657	$0	$26,255	$1,287,338	$183,982
Input-Based (18/23)	$8,073,242	$60,388	$1,127,331	$0	$25,219	$1,287,338	$183,982
Input-Based (25)	$7,439,735	$60,386	$1,038,870	$0	$23,240	$1,287,338	$183,982
Outcomes-Based	$7,669,765	$106,386	$1,070,991	$0	$23,958	$1,287,338	$183,982
507 - SATANTA							
Current Formula	$1,779,426	$790,099	$135,373	$0	$168,152	$201,811	$36,610
Input-Based (20)	$2,133,921	$222,366	$407,691	$0	$67,098	$251,069	$24,379
Input-Based (18/23)	$2,049,693	$214,588	$391,599	$0	$64,449	$251,069	$24,379
Input-Based (25)	$1,888,854	$234,552	$360,871	$0	$59,392	$251,069	$24,379
Outcomes-Based	$1,947,256	$388,918	$372,028	$0	$61,228	$251,069	$24,379
508 - BAXTER SPRINGS							
Current Formula	$3,722,747	$1,075,744	$253,717	$0	$2,554	$479,291	$76,200
Input-Based (20)	$4,464,388	$227,953	$763,495	$0	$7,617	$596,276	$50,747
Input-Based (18/23)	$4,288,174	$221,157	$733,359	$0	$7,317	$596,276	$50,747
Input-Based (25)	$3,951,681	$233,811	$675,812	$0	$6,743	$596,276	$50,747
Outcomes-Based	$4,073,864	$502,899	$696,708	$0	$6,951	$596,276	$50,747

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$1,782,816	$532,125	$0	$0	$0	$0	**$113,286,586**	$0	**$113,286,586**
$1,248,158	$532,125	$0	$0	$0	$8,004,043	**$175,507,358**	$0	**$175,507,358**
$1,248,158	$532,125	$0	$0	$0	$7,745,397	**$169,835,939**	$0	**$169,835,939**
$1,248,158	$532,125	$0	$0	$0	$7,202,070	**$157,922,238**	$0	**$157,922,238**
$1,248,158	$532,125	$0	$0	$0	$7,312,399	**$160,341,452**	$0	**$160,341,452**
$689,385	$212,850	$0	$0	$0	$0	**$76,002,334**	$0	**$76,002,334**
$534,853	$212,850	$0	$0	$0	$4,697,783	**$115,584,951**	$0	**$115,584,951**
$534,853	$212,850	$0	$0	$0	$4,549,003	**$111,924,355**	$0	**$111,924,355**
$534,853	$212,850	$0	$0	$0	$4,239,175	**$104,301,294**	$0	**$104,301,294**
$534,853	$212,850	$0	$0	$0	$4,309,313	**$106,026,976**	$0	**$106,026,976**
$80,897	$0	$0	$0	$0	$0	**$1,419,050**	$0	**$1,419,050**
$84,588	$0	$0	$0	$0	($9,424)	**$1,595,150**	$0	**$1,595,150**
$84,588	$0	$0	$0	$0	($9,400)	**$1,591,063**	$0	**$1,591,063**
$84,588	$0	$0	$0	$0	($9,354)	**$1,583,257**	$0	**$1,583,257**
$84,588	$0	$0	$0	$0	($8,061)	**$1,364,307**	$54,743	**$1,419,050**
$13,629	$0	$0	$0	$0	$0	**$8,697,137**	$0	**$8,697,137**
$11,800	$0	$0	$0	$0	($89,503)	**$10,801,960**	$0	**$10,801,960**
$11,800	$0	$0	$0	$0	($86,488)	**$10,438,127**	$0	**$10,438,127**
$11,800	$0	$0	$0	$0	($80,675)	**$9,736,591**	$0	**$9,736,591**
$11,800	$0	$0	$0	$0	($83,878)	**$10,123,161**	$0	**$10,123,161**
$33,414	$0	$0	$0	$0	$0	**$3,566,141**	$0	**$3,566,141**
$29,154	$0	$0	$0	$0	($32,760)	**$3,700,139**	$0	**$3,700,139**
$29,154	$0	$0	$0	$0	($31,617)	**$3,570,999**	$0	**$3,570,999**
$29,154	$0	$0	$0	$0	($29,784)	**$3,364,043**	$202,097	**$3,566,141**
$29,154	$0	$0	$0	$0	($31,768)	**$3,588,109**	$0	**$3,588,109**
$70,345	$0	$0	$0	$0	$0	**$4,080,454**	$0	**$4,080,454**
$65,783	$0	$0	$0	$0	($36,638)	**$4,374,171**	$0	**$4,374,171**
$65,783	$0	$0	$0	$0	($35,390)	**$4,225,097**	$0	**$4,225,097**
$65,783	$0	$0	$0	$0	($33,363)	**$3,983,152**	$97,302	**$4,080,454**
$65,783	$0	$0	$0	$0	($35,220)	**$4,204,798**	$0	**$4,204,798**
$669,600	$0	$0	$0	$0	$0	**$9,566,625**	$0	**$9,566,625**
$582,147	$0	$0	$0	$0	($109,025)	**$11,606,958**	$0	**$11,606,958**
$582,147	$0	$0	$0	$0	($105,523)	**$11,234,124**	$0	**$11,234,124**
$582,147	$0	$0	$0	$0	($98,786)	**$10,516,912**	$0	**$10,516,912**
$582,147	$0	$0	$0	$0	($101,661)	**$10,822,907**	$0	**$10,822,907**
$94,527	$0	$0	$0	$0	$0	**$3,205,997**	$0	**$3,205,997**
$78,786	$0	$0	$0	$0	$21,556	**$3,206,867**	$0	**$3,206,867**
$78,786	$0	$0	$0	$0	$20,807	**$3,095,372**	$110,626	**$3,205,997**
$78,786	$0	$0	$0	$0	$19,611	**$2,917,514**	$288,483	**$3,205,997**
$78,786	$0	$0	$0	$0	$21,139	**$3,144,804**	$61,193	**$3,205,997**
$57,595	$0	$0	$0	$0	$0	**$5,667,848**	$0	**$5,667,848**
$56,822	$0	$0	$0	$0	($43,663)	**$6,123,634**	$0	**$6,123,634**
$56,822	$0	$0	$0	$0	($42,152)	**$5,911,699**	$0	**$5,911,699**
$56,822	$0	$0	$0	$0	($39,448)	**$5,532,444**	$135,405	**$5,667,848**
$56,822	$0	$0	$0	$0	($42,367)	**$5,941,899**	$0	**$5,941,899**

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DISTRICT	Base	Low Enrollment/ Correlation	At-Risk	Urban Poverty	Bilingual	Special Education	Vocational Education
509 - SOUTH HAVEN							
Current Formula	$953,568	$653,875	$32,779	$0	$0	$197,686	$32,779
Input-Based (20)	$1,143,537	$428,479	$98,834	$0	$0	$245,937	$21,870
Input-Based (18/23)	$1,098,400	$462,495	$94,933	$0	$0	$245,937	$21,870
Input-Based (25)	$1,012,209	$533,013	$87,484	$0	$0	$245,937	$21,870
Outcomes-Based	$1,043,506	$337,018	$90,189	$0	$0	$245,937	$21,870
511 - ATTICA							
Current Formula	$548,302	$514,246	$36,185	$0	$0	$115,283	$10,643
Input-Based (20)	$657,534	$493,348	$108,718	$0	$0	$143,422	$7,101
Input-Based (18/23)	$631,580	$519,301	$104,426	$0	$0	$143,422	$7,101
Input-Based (25)	$582,020	$568,861	$96,232	$0	$0	$143,422	$7,101
Outcomes-Based	$600,016	$328,436	$99,208	$0	$0	$143,422	$7,101
512 - SHAWNEE MISSION PUBLIC SCHOOLS							
Current Formula	$118,663,449	$2,545,260	$2,749,171	$0	$485,298	$18,501,762	$1,855,201
Input-Based (20)	$142,303,442	$3,435,205	$8,267,484	$0	$674,739	$23,017,663	$1,237,812
Input-Based (18/23)	$136,686,594	$3,973,479	$7,941,159	$0	$648,107	$23,017,663	$1,237,812
Input-Based (25)	$125,960,805	$3,495,412	$7,318,017	$0	$597,250	$23,017,663	$1,237,812
Outcomes-Based	$129,855,409	$1,019,365	$7,544,284	$0	$615,716	$23,017,663	$1,237,812

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Trans- portation	New Facilities	Ancillary Facilities	Declining Enrollment	Consolidated Districts	Regional Cost Adjustment	Total	Hold Harmless	Total (w/ Hold Harmless)
$73,863	$0	$0	$0	$0	$0	**$1,944,549**	$0	**$1,944,549**
$62,579	$0	$0	$0	$0	$9,606	**$2,010,842**	$0	**$2,010,842**
$62,579	$0	$0	$0	$0	$9,533	**$1,995,748**	$0	**$1,995,748**
$62,579	$0	$0	$0	$0	$9,422	**$1,972,514**	$0	**$1,972,514**
$62,579	$0	$0	$0	$0	$8,645	**$1,809,743**	$134,806	**$1,944,549**
$25,061	$0	$0	$0	$0	$0	**$1,249,718**	$0	**$1,249,718**
$20,549	$0	$0	$0	$0	($14,560)	**$1,416,111**	$0	**$1,416,111**
$20,549	$0	$0	$0	$0	($14,516)	**$1,411,863**	$0	**$1,411,863**
$20,549	$0	$0	$0	$0	($14,433)	**$1,403,752**	$0	**$1,403,752**
$20,549	$0	$0	$0	$0	($12,199)	**$1,186,531**	$63,187	**$1,249,718**
$2,604,098	$94,931	$0	$1,961,200	$0	$0	**$149,460,370**	$0	**$149,460,370**
$1,746,158	$94,931	$0	$1,961,200	$0	$3,757,696	**$186,496,331**	$0	**$186,496,331**
$1,746,158	$94,931	$0	$1,961,200	$0	$3,646,006	**$180,953,109**	$0	**$180,953,109**
$1,746,158	$94,931	$0	$1,961,200	$0	$3,401,759	**$168,831,006**	$0	**$168,831,006**
$1,746,158	$94,931	$0	$1,961,200	$0	$3,435,962	**$170,528,500**	$0	**$170,528,500**

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Appendix 17
Consultants' Report: Estimating the Costs of
Meeting Student Performance Outcomes
Adopted by the Kansas State Board of Education

As part of the cost study mandated by the 2005 Legislature, Legislative Post Audit contracted with Drs. William Duncombe and John Yinger from the Maxwell School's Center for Public Research at Syracuse University. We asked Drs. Duncombe and Yinger to conduct a statistical cost function analysis to estimate the cost to school districts of meeting the performance outcome measures adopted by the State Board of Education.

Estimating the Costs of Meeting Student

Performance Outcomes Adopted by the

Kansas State Board of Education

Report Prepared for the
The Kansas Legislative Division of Post Audit

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December 2005

**Estimating the Costs of Meeting Student Performance Outcomes Adopted
by the Kansas State Board of Education
Table of Contents**

1. Introduction

Over the past decade, there has been a growing interest among state governments in estimating the cost of providing an education that both meets state standards and complies with the federal No Child Left Behind Act (NCLB). It is well established in education finance and education policy research that some districts face more challenges in educating their students than other districts, because of several important factors that are outside district control. In estimating the costs for districts to provide an equal opportunity for their students to meet academic standards it is important to consider three external factors affecting costs: 1) the school district share of disadvantaged students; 2) school district size; and 3) geographic variation in resource prices.

The Kansas Legislative Division of Post Audit (LPA) has been required under 2005 Special Session SB 3 to conduct two professional cost study analyses to determine the following:

- *What should it cost school districts to meet the performance outcome standards set by the Board of Education?*

- *What should it cost school districts to deliver the curriculum, related services, and programs mandated by State statute?*

The objective of this project is to use a cost function approach to assist LPA in answering the first question. The cost function approach uses a statistical methodology and actual data to estimate the relationship between spending, student performance, student needs, resource prices and enrollment size. The cost function results can be used to directly estimate the impact of all three factors on the costs of meeting performance outcomes. The resulting estimates can also be used to construct several other measures, which can be used in education aid formulas: 1) an education cost index, which measures

how factors outside district control affect the variation in required spending across districts within the state, and 2) pupil weights, which indicate how much more a student with certain characteristics, or a student residing in a district of a certain size, cost to educate compared to students without these characteristics.

1.1 Project Scope

The statement of work as defined by LPA, "shall include a statistical cost function analysis of relevant demographic, spending, and outcome data for Kansas school districts to derive an estimate of what it "should cost" to achieve specified educational outcome measures adopted by the State Board of Education. This estimate derived by the statistical cost function analysis shall include a base funding amount for each pupil in a district, and a set of "weights" to account for cost differences due to district size, location, special needs of students, and other relevant factors."(LPA, 2005) In other words, this project involves estimation of a statistical cost function using performance measures adopted by the Kansas State Board of Education, and the results will be used to develop cost indices, pupil need weights, and measures of additional costs associated with district size, location, and other factors, such as teacher costs.

1.2 Output

This report is the principal output of this project, and LPA has specified that it shall include: "1) an explanation of the methodology behind the statistical analysis, 2) an articulation of the important limitations of the analysis, and 3) a presentation of the results." The results will include the results of the cost function estimates (multiple regression coefficients), an overall cost index for each district, cost indices for each major component (student need, size, and teacher costs), pupil need weights, and weights

associated with district size, and the minimum spending associated with particular performance standards. As specified in the contract, we have been in frequent contact with the staff of LPA, and they have reviewed preliminary drafts of the report. We have incorporated most of their recommendations into the final report. We would like to personally acknowledge the invaluable assistance of LPA staff in constructing the large database required for this project. We take full responsibility for recommendations made in this report, and for any errors or omissions that may exist.

1.3 Organization of the Report

The final report is organized into four sections including the introduction. In the next section we will discuss the cost function approach, and present data sources and measures used in the analysis. In the third section, we will present the empirical results of our analysis beginning with the cost function results. The cost function estimates will be used to construct cost indices, pupil weights, and the estimated cost of meeting performance outcomes. The final section is a summary of conclusions.

2. Methodology and Data

Several methods for estimating the cost of education have emerged over the last several decades, and have been used in various states around the country (Duncombe and Yinger, 2003; Guthrie and Rothstein, 1999; Baker, Taylor, and Vedlitz, 2004). The cost function approach, which is used in this report, uses a statistical methodology and actual historical data to estimate the relationship between spending, student performance, student needs, resource prices and enrollment size. In this section we will discuss the application of the cost function methodology to examining the education cost differences

across Kansas school districts. We begin by summarizing the theoretical basis of the cost function approach, and then discuss data sources, and measures.

2.1 Cost Function Approach

The term cost in economics refers to the minimum spending required to produce a given level of output. Applied to education, costs represent the minimum spending required to provide students in a district with the opportunity to reach a particular student performance level. Minimum spending can also be interpreted as the spending associated with current best practices for supporting student performance. Spending can be higher than costs because some districts may not use resources efficiently, that is, they may not use current best practices. Because we have data on spending, not costs, outcome-based approaches to estimating the costs of education must control for school district efficiency. Our approach to this issue is discussed in more detail below.

Education policy and finance scholars have established that the cost of producing educational outcomes depends not only on the cost of inputs, such as teachers, but also on the environment in which education must be provided (Bradford, Malt and Oates, 1969; Downes and Pogue, 1994; Duncombe, Ruggiero, and Yinger, 1996). One of the central findings in education policy research in the last several decades is the important role that non-school inputs, such as student characteristics, family background, neighborhood environment, and peers can have on a child's success in school (Coleman, 1966; Cohn and Geske, 1990; Bridge, Judd, and Moock, 1979; Haveman and Wolfe, 1994). In addition, significant research has examined the impact of school district size on the per pupil costs of providing education (Andrews, Duncombe, and Yinger, 2001; Fox, 1981).

To model the relationship between spending, student performance, and other important characteristics of school districts, a number of education researchers have employed one of the tools of production theory in microeconomics, cost functions. A cost function for school districts relates five factors to spending per pupil: 1) student performance; 2) the price districts pay for important resources, such as teacher salaries; 3) the enrollment size of the district; 4) student characteristics that affect their educational performance, such as poverty; and 5) other school district characteristics, such as the level of inefficiency. In other words, a cost function measures how much a given change in teacher salaries, student characteristics, or district size affects the cost of providing students the opportunity to achieve a particular level of performance.

The cost function methodology has been refined over several decades of empirical application, and cost function studies have been undertaken for New York (Duncombe and Yinger, 1996, 1998, 2000, 2005; Duncombe, Lukemeyer, and Yinger, 2003), Arizona (Downes and Pogue, 1994), Illinois (Imazeki, 2001), Texas (Imazeki and Reschovsky, 2004a, 2004b; Gronberg, et al., 2004), and Wisconsin (Reschovsky and Imazeki, 1998). In estimating the education cost function in Kansas, we have relied on standard methods used in past research modified to reflect education production in Kansas.[1]

2.2 Data Sources and Measures

The cost function estimates provided in this report are based on a number of databases. Most of the data is produced by the Kansas State Department of Education (KSDE). Five years of data (1999-2000 to 2003-2004) is used in the cost function

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[1] For example, the specific form of the cost function we use, the so-called constant elasticity or Cobb-Douglas cost function, is the most common cost function used in empirical research. See Appendix A for a more detailed description of this function, and the reasons we chose this over alternative functions.

analysis. Three sets of districts consolidated during this time period.[2] To assure

consistency, the information in the pre-consolidated districts is combined so that data is

only available for the consolidated district. This section is organized by major type of

variables used in the cost model, and summary statistics are reported in Table 1.[3]

Table 1. Cost Model Variables -- Descriptive Statistics (2004)

Variables	Observations	Mean	Standard Deviation	Minimum	Maximum
Per pupil expenditures	300	$6,887	$1,312	$4,915	$12,684
Combined outcome measure	294	71.4	7.9	47.5	90.3
Cost variables:					
Teacher salaries[a]	300	$39,322	$2,949	$28,796	$49,659
Percent free lunch students	300	26.7	11.2	1.7	67.6
Free lunch multiplied by pupil density[b]	300	5.1	22.5	0.0	222.8
Adjusted percent bilingual headcount[c]	300	4.2	7.4	0.0	53.5
Enrollment categories:					
Under 100 students	300	0.013	0.115	0	1
100 to 150 students	300	0.040	0.196	0	1
150 to 300 students	300	0.183	0.388	0	1
300 to 500 students	300	0.230	0.422	0	1
500 to 750 students	300	0.157	0.364	0	1
750 to 1,000 students	300	0.097	0.296	0	1
1,000 to 1,700 students	300	0.103	0.305	0	1
1,700 to 2,500 students	300	0.070	0.256	0	1
2,500 to 5,000 students	300	0.060	0.238	0	1
5,000 students and above	300	0.047	0.211	0	1
Efficiency-related variables:					
Consolidated districts	300	0.010	0.100	0	1
Per pupil property values	300	$48,588	$43,556	$721	$470,365
Per pupil income	300	$82,930	$30,972	$4,390	$312,999
Total aid/income ratio	300	0.08	0.10	0.00	1.78
Local tax share	300	1.37	0.88	0.00	4.58
Percent of adults that are college educated (2000)	300	17.97	6.74	5.78	64.44
Percent of population 65 or over (2000)	300	16.87	5.49	0.61	29.33
Percent of housing units that are owner occupied (2000)	300	88.56	5.67	70.00	97.92

[a]Estimated teacher salaries with state average percent with a graduate degree and state average total experience. Based on individual teacher level data for 2000 to 2004.

[b]Percent free lunch students multiplied by pupils per square mile divided by 100.

[c]Calculated by first regressing the share of bilingual headcount on the Census measure of poor English (with no intercept). The predicted value from this regression is used as the estimate of the share of bilingual headcount, except in those districts where the share of bilingual headcount is greater than zero. See text for more details.

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[2] Herndon and Atwood merged to become Rawlins County, Nes Tre La Go, Smoky Hill, and Bazine merged to become Western Plains, and West Graham-Morland merged into Hill City.

[3] Most of the data used in this analysis was assembled by the staff at LPA, and they can provide more detailed information on definitions and sources.

District Expenditures

The dependent variable used in the cost function is district expenditures per pupil. To broadly reflect resources used in the production of educational outcomes in Kansas school districts, LPA selected a spending measure that included expenditures for six functional areas: instruction, student support, instructional support, school administration, general administration, operations and maintenance, and other.[4] Spending on special education, transportation, vocational education, food service, and school facilities are not included in the spending measure used in our analysis. The major source of spending data is the School District Budget mainframe data files maintained by KSDE.

Student Performance

The student performance measures used in the cost function correspond to the measures in the Quality Performance and Accreditation (QPA) standards adopted by the Kansas State Board of Education. The key test measures in the QPA are based on criterion-referenced exams in math and reading (Kansas Reading Assessment, Kansas Mathematics Assessment) in three grades for each subject areas (grades 4, 7, 10 for math, and grades 5, 8, and 11 for reading), which are administered by KSDE. The information reported on these exams is the percent of students reaching certain thresholds in performance: basic, proficient, advanced and exemplary. The accountability system focuses on the percent of students reaching proficiency or above in each exam, and this is the measure of exam performance used in this report.[5] In addition, a measure of graduation rate is also included in the accountability system. KSDE has developed a

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[4] The funds and functions in the spending measure used in this report are presented in Appendix B.
[5] To evaluate the sensitivity of the cost function results to specification of the exam scores, we also looked at a measure of performance that gave additional weights to the percent of students reaching advanced status, and exemplary status. The results were not significantly different.

proxy measure for the percent of students entering 9th grade that graduate four years later (cohort graduation rate).[6] The accountability system also includes an attendance rate measure (average daily attendance divided by average daily membership). Since this measure has relatively little variation, it is difficult with statistical methods to detect the relationship between attendance rates and spending. As a result, we did not include attendance rates in the final performance measure.[7]

In developing an overall measure of student performance, a decision needed to be made about how to combine these various measures. Since each is on a similar scale (0 to 100), and they are all considered an important part of the accountability system, a decision was made by LPA to weight them all equally. In other words, the overall measure of performance is a simple average of these 7 student performance measures (3 math exams, 3 reading exams, and graduation results) calculated at the district level.

Figure 1 displays the variation in average student performance across types of districts as defined by the U.S. Census Bureau. Average performance is fairly similar across types of districts except in the large central cities (Kansas City, Topeka and Wichita), which have performance 25% below the state average.[8] Table 2 compares the distribution of student performance in 2004 by type of assessment, to the performance outcomes established by the Kansas State Board of Education. Average student

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[6] This graduation rate is equal to the number of graduates in a given year divided by total graduates plus dropouts in this year and the 3 previous years.

[7] Another set of performance measures in the QPA are participation rates on exams. To examine the potential effect of participation rates, we multiplied participation rates by the percent proficient on each exam. The result is the percent of all students in that grade reaching proficiency. Because participation rates are very high, the correlation between this new proficiency measure based on all students and the original proficiency measure based on students tested is very high (over 0.90). This means that including participation rates in our analysis would not change the results significantly. As a result we do not use participation rates as a performance measure in our analysis.

[8] The U.S. Census Bureau classifies Kansas City and Topeka as medium cities. We have reclassified them as large central cities, because they have similar socio-economic characteristics as Wichita.

performance on most outcomes is above the performance outcomes in 2004 in over 75% of school districts. Even using the performance outcomes for 2007, over 50% of districts presently exceed this standard on most performance measures.

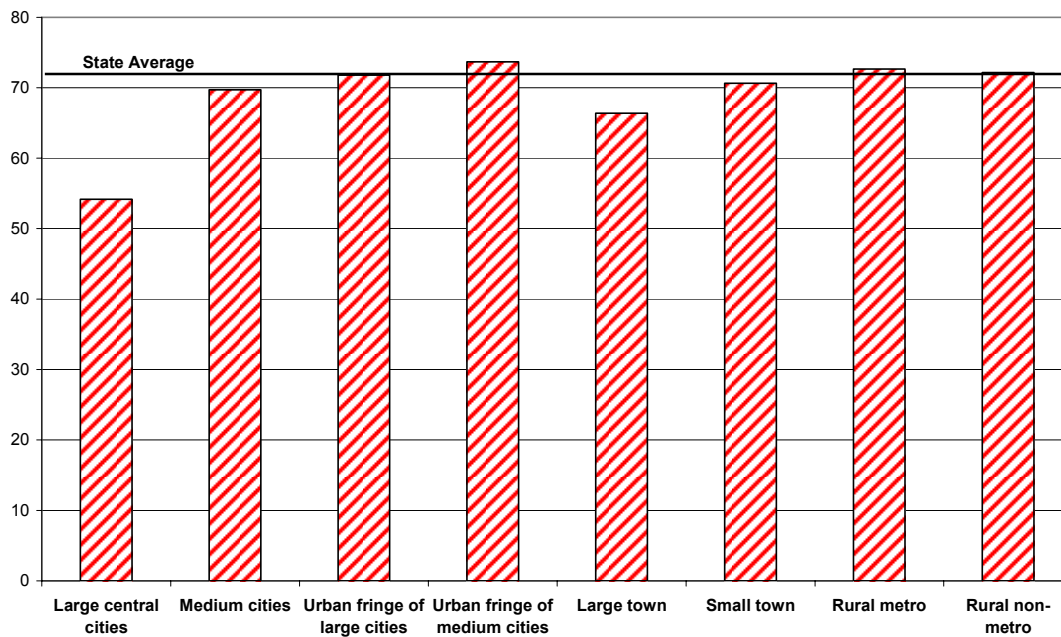**Figure 1: Performance Measures in 2004 by District Type**

Table 2. Comparison of Performance in 2004 with Performance Outcomes

In This Percent of the Districts:	This Percent of Students Reached Proficiency or Lower on the Following Exams:						Graduation Rate	Overall Performance Measure[a]
	Math			Reading				
	4th	7th	10th	5th	8th	11th		
10 percent	100.0	87.7	72.0	89.9	88.6	78.3	100.0	88.1
25 percent	93.0	79.0	61.5	81.9	83.0	70.8	97.5	81.0
50 percent	85.7	69.1	51.1	72.7	75.0	62.5	93.6	72.8
75 percent	75.3	54.8	41.2	60.4	67.4	54.6	89.7	63.3
90 percent	64.4	46.8	33.3	52.9	60.0	44.8	85.4	55.4
Maximum	100.0	100.0	91.7	100.0	100.0	96.4	100.0	98.3
Minimum	36.8	21.4	7.7	23.1	35.7	21.4	60.0	29.5
Kansas State Board of Education Performance Outcomes:								
2004	53.5	53.5	38.0	57.3	57.3	51.0	75.0	55.1
2005	60.1	60.1	46.8	63.4	63.4	58.0	75.0	61.0
2006	60.1	60.1	46.8	63.4	63.4	58.0	75.0	61.0
2007	66.8	66.8	55.7	69.5	69.5	65.0	75.0	66.9
2008	73.4	73.4	64.6	75.6	75.6	72.0	75.0	72.8
2009	77.8	77.8	70.5	79.7	79.7	76.7	75.0	76.7
2010	82.3	82.3	76.4	83.7	83.7	81.3	75.0	80.7

[a]Simple average of the six test scores and graduation rate.

Student Enrollment Measures

A key variable in a cost model is the number of students served by the district. Student counts are used both directly as a variable in the cost model, and to transform other variables into per pupil measures. Three different student count measures are generally available: enrollment (typically counted on one day), average daily membership (ADM), which captures the average enrollment in a district over the course of the year, and average daily attendance (ADA), which is based on actual attendance rates. For most districts, these measures are usually very highly related. For this analysis, we employ an enrollment measure—fulltime equivalent students (FTE)—which is used in the General State Aid formula. FTE is based on the percent of time a student is enrolled in grades 1 through 12. Students in kindergarten and pre-kindergarten programs count as 0.5 FTE. The FTE enrollment is collected by KSDE from school districts using the Superintendent's Organization Report.

Student Poverty Measure

One of the key factors affecting the cost of reaching performance levels is the number of students requiring additional assistance to be successful in school. Poverty has consistently been found to be negatively associated with student performance. Poverty measures should accurately capture the percentage of a district's students living in low-income households. The most commonly used measure of poverty in education research is the share of students receiving free or reduced price lunch in a school.[9] Another

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[9]The National School Lunch Program is administered by the U.S. Department of Agriculture, and individual school districts are reimbursed by the meal depending on the level of subsidy for which a child is eligible. Children with incomes at or below 130 percent of the federal poverty line are eligible for free lunch, and students between 130 and 185 percent of the poverty line are eligible for reduced price lunch. In addition, households receiving Food Stamps, Temporary Assistance to Needy Families (TANF), or the Food Distribution Program on Indian Reservations (FDPIR) are also eligible for free lunch. A description

measure of child poverty is the child poverty rate produced by the Census Bureau every ten years as part of the *Census of Population*.[10] For this study, we will use the percent of students receiving free lunch as the child poverty measure, because it is available every year, and is used presently as the at-risk measure in the General State Aid formula. The share of free lunch students, and the Census child poverty rate are strongly related (correlation = 0.7). The free lunch count is collected by KSDE from school districts using the Superintendent's Organization Report.

Nationally, there is some descriptive evidence suggesting that student performance in high poverty inner city schools is significantly worse than high poverty rural schools (Olson and Jerald, 1998). To examine whether this appears to be the case in Kansas, we have created an additional poverty variable, which is the percent free lunch students multiplied by pupil density (pupils per square mile). The higher the pupil density, the more urbanized we would expect the school district to be. If there is an urban poverty effect on costs, the regression coefficient on this measure should be positive and statistically significant from zero.

Bilingual Headcount

Another student characteristic that can affect the cost of bringing students up to a performance level is their fluency with English. Kansas has recognized this fact by including additional weighting for students requiring bilingual education services. The measure of bilingual education students used in this report is based on the bilingual headcount data districts report to KSDE in their local consolidated plans. To calculate the

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of the program and eligibility requirements is available on the Food and Nutrition Service website: http://www.fns.usda.gov/cnd/lunch/.

[10] While this measure is updated on a biennial basis, the updates are based on the original Census estimates, which implies that they may be quite inaccurate by the end of every decade.

share of bilingual students we divided the bilingual headcount by district FTE. An alternative measure available in the *2000 Census of Population*, which may indirectly measure limited English proficiency, is the percent of students, who live in a household where English is not spoken well at home.[11] Table 3 compares the distribution of the share of bilingual students to the Census measure of poor English at home. In 2004, only 10% of districts indicated that they had any bilingual headcount, while in 58% of districts there were some children in households where English is spoken poorly. If a district indicated it had bilingual headcount, however, the share of these students was typically much higher than the share of households where English is spoken poorly.

Table 3. Comparison of Distribution of Bilingual Measures

	Had This Share or Lower:	
This Percent of the Districts:	**KSDE Share of Bilingual Headcount**	**Census Percent of Students in Households with Poor English**
10 percent	0.0	0.0
25 percent	0.0	0.0
50 percent	0.0	0.5
75 percent	0.0	1.2
90 percent	9.3	2.2
Minimum	0.0	0.0
Maximum	53.5	7.5

Staff at KSDE indicated districts may not report the bilingual headcounts consistently. In addition, KSDE staff indicated districts with a relatively small number of bilingual students may not report any bilingual students, because reporting on and serving them can become financially onerous if the districts don't receive a significant amount of state bilingual aid. There was little that could be done about most reporting

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[11] The data is from Table P318, which is titled, "Poverty by Language Spoken at Home and Ability to Speak English for Children 5 Years and Over." Only children attending public schools are included in the count.

inconsistencies. However, to try and correct for non-reporting by districts with very few bilingual students, we predicted the share of bilingual students using the Census measure of poor English spoken at home.[12] If the district reported it had bilingual students, we used the actual share of bilingual headcount, otherwise we used the predicted bilingual share.

Teacher salaries

A key part of a cost model are measures of prices for education resources. Since teachers are the primary resource used to produce education, teacher salaries is the most important resource price to include in the model. In addition, teacher salaries are typically highly correlated with salaries of other certified staff, so that teacher salaries serve as a proxy for salaries of all certified staff. While data on average teacher salaries is readily available for Kansas districts, average teacher salaries can also vary across districts due to differences in average experience and education of teachers in districts.

To measure salaries for comparable teachers, we use data on individual teachers from the *Licensed Personnel Report* from KSDE. Information is available in this report on total salary, years of experience, and educational attainment. Using this information, we predict what teacher salaries would be in each district if the teacher experience in the district equaled the state average (of teachers) in total experience, and the district had the state average share of teachers with a masters, doctorate or law degrees.[13] The result

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[12] Specifically, we regressed the share of bilingual students on the Census measure restricting the intercept to be zero to assure only positive predictions. The fit from this regression was moderate (adjusted R-square = 0.44).

[13] We regressed the natural logarithm of a teacher's salary on the logarithm of their total experience and indicator variables (0-1) for whether they had a masters, doctorate, or law degree. The fit of this regression was fairly high (adjusted R-square = 0.56). We did not find that the model fit significantly improved when measures of teacher assignment (e.g., math teacher), or when measures of the teacher performance on certification exams are added to the model. There are a few districts with missing observations for salaries

should be a measure of teacher salaries that is comparable across school districts. Figure 2 presents adjusted teacher salaries by type of district. There is relatively little variation across types of districts in the average adjusted salary. Urban districts generally pay above average salaries, and rural districts below average salaries.

Figure 2: Adjusted Salaries in 2004 by District Type
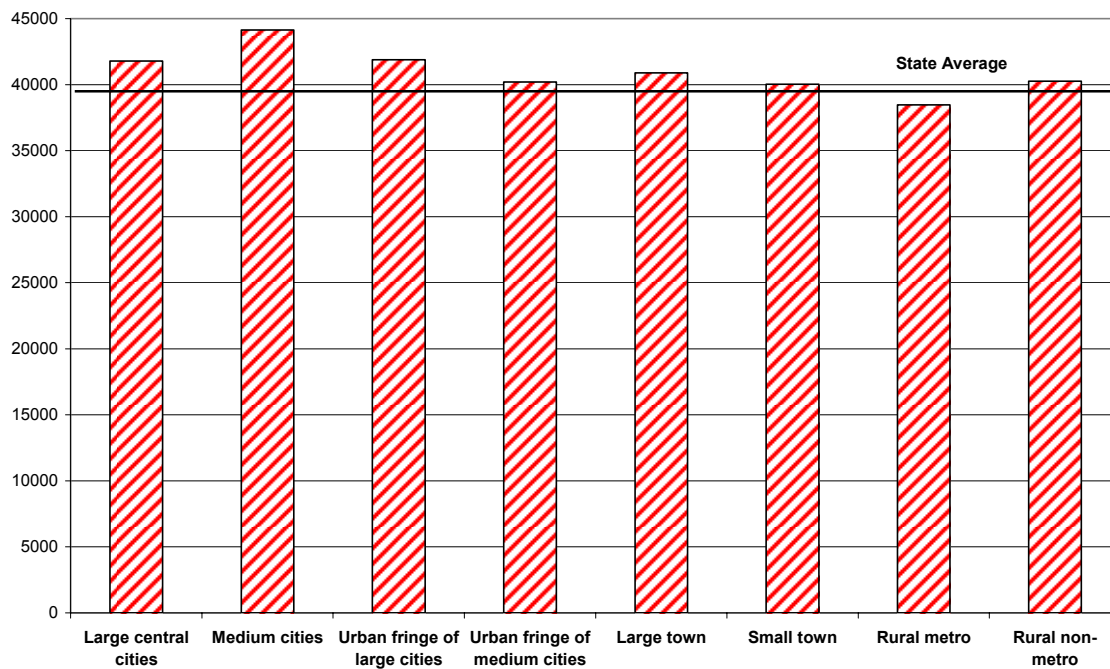
Efficiency-Related Measures

Costs are defined as the minimum spending of school resources required to provide students an opportunity to reach a given level of student performance. However, the dependent variable in the cost model is per pupil spending. Some school districts may have higher spending relative to their level of student achievement not because of higher costs, but because of inefficient use of resources. In addition, some districts may choose to focus on other subject areas (e.g., art, music, athletics) that may not be directly related

in a few years. We used information on predicted salaries in adjacent years and statewide trends in average salaries to impute missing salary information.

to improving test score performance in math and reading or improving the graduation rate. Controlling for efficiency differences across districts is an important step in estimating education cost functions.

Unfortunately, directly measuring efficiency is very difficult. The approach that we use is to include in the cost model variables that have been found to be related to efficiency in previous research. The literature on managerial efficiency in public bureaucracies suggests three broad factors that might be related to productive inefficiency: fiscal capacity, competition, and factors affecting voter involvement in monitoring government (Leibenstein, 1966; Niskanen, 1971; Wyckoff, 1990). Research on New York school districts indicates that taxpayers in districts with high fiscal capacity (property wealth, income and state aid) may have less incentive to put pressure on district officials to be efficient (Duncombe, Miner, and Ruggiero, 1997; Duncombe and Yinger, 2000).[14] While we do not have good measures of competition, we can get information on other factors, which may be related to the level of monitoring of district budgets by voters. We might expect voters to have more incentive and capacity to monitor school district operations in districts where there are more college educated adults, more residents that are age 65 and over, a larger share of households that own their own homes, or where the typical voter pays a larger share of school taxes.[15] The latter concept is commonly referred to as a local tax share, and is measured as the median housing price

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[14] Although aid per pupil might appear to be an appropriate way to measure the amount of aid a district receives, the underlying theory behind the use of fiscal capacity variables indicates that the appropriate measure of aid is actually per pupil aid divided by per pupil income (Ladd and Yinger, 2001). The measure used in the cost model is per pupil total aid (state general and supplemental aid plus federal aid) divided by per pupil adjusted gross income.

[15] The source of these three variables is the *2000 Census of Population*, Tables H6 ("Occupancy Status"), H85 ("Median Value for All Owner Occupied Housing Units"), and P37 ("Sex by Educational Attainment for the Population 25 Years and Over").

divided by per pupil property values.[16] Finally, we include a measure of whether a district has consolidated between 2000 and 2004 to reflect potential short-run adjustment costs associated with consolidation.

3. Empirical Results

In this section, we will present the cost function estimates, and construct key measures derived from the cost function results, which can be used to evaluate the present school finance system. One of the key outputs of a cost function is a cost index, which measures the percent difference in estimated costs between a specific district and a district with average characteristics to achieve a particular performance level. In addition, pupil weights are constructed that correspond to some extent to the weights in the present state aid system. Finally, we estimate the cost of providing students the opportunity to reach performance outcomes established by the Kansas State Board of Education. The results of this analysis can be used directly in a school aid formula, such as the General State Aid formula in Kansas. Detailed results for each district in Kansas are presented in appendices D, E, and F to this report.

3.1 Cost Function Estimates

We estimate a cost function for K-12 districts in Kansas using linear multiple regression techniques. One technical complexity arises in estimating this model. Budget decisions involve tradeoffs between desired student outcomes, constraints on local property tax rates, and decisions over salaries, particularly of professional staff. In other

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[16] In communities with little commercial and industrial property, the typical homeowner bears a larger share of school taxes (higher tax share) than in communities with significant non-residential property. See Ladd and Yinger (2001), and Rubinfeld (1985) for a discussion of the tax share measure used in median voter models of local public service demand.

words, a district's spending levels, performance goals, and salary levels are set

simultaneously as part of the annual budget process. Performance and teacher salaries

could be endogenous (meaning they both affect and are affected by district spending) and

standard regression techniques are likely to yield biased results. Accordingly, we estimate

the cost function with appropriate regression methods that account for this simultaneity.[17]

Table 4 presents results of a cost model estimated for K-12 districts in Kansas

using data for a five-year time period (1999-2000 to 2003-2004). The dependent variable

is per pupil expenditures, and most of the independent variables are expressed in relative

terms (either per pupil or as a percent).[18] There were 1500 potential observations to

estimate the cost model (300 districts x 5 years). We used only 1468 observations,

because test scores are not available for 6 districts.[19]

In general, the relationships between the different variables and per pupil

spending are as we expected (the regression coefficients generally have the expected sign

and most are statistically significant from zero at conventional levels). The outcome

measures and teachers' salaries are positively related to per pupil spending. We find that,

a one percent increase in teacher's salaries is associated with a 1.02 percent increase in

per pupil expenditures. Because professional salaries typically represent 80 to 85 percent

of operating spending, this result suggests that higher teacher salaries tend to be

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[17] Specifically, we use a linear two-stage least squares regression with instruments based on values for performance, salaries, and other socio-economic characteristics in districts in neighboring counties. For a more complete description of the statistical methodology used in this study see Appendix C.

[18] Per pupil spending, the outcome measure, teacher salaries, pupil density, per pupil income, and per pupil property values are expressed as natural logarithms. For the variables that are already expressed as percent, it is not necessary to use this conversion.

[19] These districts include: Fort Leavenworth, West Solomon Valley, Montezuma, Highland, Midway, and Copeland. We are able to develop cost indices, pupil weights, and predicted spending for these districts, because outcomes for all districts are set at the same level.

associated with higher salaries for all personnel hired by a district, as well as with higher

prices for contract services.

Table 4. Cost Model Results[a]

Variables	Coefficients	P-value[d]
Intercept	-6.84027	0.19
Performance measure[b]	0.83013	0.00
Cost variables:		
Teacher salaries[b]	1.01765	0.02
Percent free lunch students	0.00636	0.00
Free lunch multiplied by pupil density	0.00065	0.06
Adjusted percent bilingual headcount[c]	0.00139	0.05
Enrollment categories:		
100 to 150 students	-0.12987	0.05
150 to 300 students	-0.29443	0.00
300 to 500 students	-0.38580	0.00
500 to 750 students	-0.44523	0.00
750 to 1,000 students	-0.45612	0.00
1,000 to 1,700 students	-0.52671	0.00
1,700 to 2,500 students	-0.57252	0.00
2,500 to 5,000 students	-0.56802	0.00
5,000 students and above	-0.55366	0.00
Efficiency-related variables:		
Consolidated districts	0.14780	0.00
Per pupil income[b]	0.13097	0.00
Per pupil property values[b]	0.05341	0.02
Total aid/income ratio	0.80593	0.00
Local tax share[b]	-0.02102	0.40
Percent of adults that are college educated (2000)	-0.00666	0.00
Percent of population 65 or older (2000)	-0.00347	0.02
Percent of housing units that are owner occupied (2000)	-0.00218	0.07
Year indicator variables:		
2001	-0.02209	0.31
2002	-0.01666	0.62
2003	-0.08637	0.14
2004	-0.13924	0.09
Adjusted R-square	0.4868	
Sample Size	1468	

[a]Estimated with linear 2SLS with the log of per pupil base spending as the dependent variable. Performance and teacher salaries are treated as endogenous with instruments based on variables for adjacent counties. See Appendix D for methodology. Data is for 1999-2000 to 2003-04.
[b]Measured as natural logarithm.
[c]Calculated by first regressing the share of bilingual headcount from KSDE on the Census measure of poor English (with no intercept). The predicted value from this regression is used as the estimate of the share of bilingual headcount, except in those districts where the share of bilingual headcount is greater than zero. See text for more details.
[d]Probability of being wrong if the hypothesis that the coefficient is equal to zero is rejected. P-values are based on robust standard errors, which correct for heteroskedasticity.

The precision with which we estimate the coefficient on the outcome measure is

especially important, because it is used to calculate the cost of providing the opportunity

of reaching different performance outcomes. A one percent increase in outcomes (as measured by reading and math test scores and the graduation rate) is associated with a 0.83 percent increase in per pupil expenditures. The coefficient for the outcome measure indicates that to increase student performance (as measured by reading and math test scores and the graduation rate) by a certain percent will require an almost equal percent increase in spending.[20]

As expected, the cost of operating a school district is higher in small school districts. School districts with 100 or fewer students are almost 30% more expensive to operate than districts with 150 to 300 students, 45% more expensive than districts between 500 and 1000 students, and 57% more expensive than districts with 1,700 to 2,500 students holding other cost factors constant (see Figure 3). Per pupil costs level off once a district gets to 1,700 students, and begin to increase slightly in districts over 5,000 students.[21]

An important factor affecting the cost of providing educational opportunity is the share of disadvantaged students in the district. As discussed above, we have included two measures of disadvantage: 1) percent of FTE receiving free meals (child poverty measure); and 2) an adjusted measure of the share of bilingual headcount. We have also multiplied the share of free lunch students by pupil density to capture any concentrated urban poverty effect. The coefficients on all three measures are positive, and statistically significant. The coefficient on the bilingual variable implies that a one percentage point

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[20]A coefficient equal to 1implies constant returns to scale technology in the production of this outcome measure. We cannot reject the hypothesis that the coefficient on outcomes is equal to 1.

[21] We looked at whether there is any statistical difference between districts with enrollment of 1,700 to 2,500 students, and larger districts, and found that there was not a statistically significant difference. For the sake of keeping the cost model as general as possible, we have kept the larger enrollment classes (2,500 to 5,000, and over 5,000) in the cost model. The results do suggest that making the same enrollment adjustment in the aid formula for districts of 1,700 students or more is appropriate.

increase in share of bilingual headcount is associated with a 0.00139 percent increase in

total per pupil spending (holding other variables in the model constant). The cost impact

of bilingual students appears to be low, possibly because cost estimates for free lunch

shares may already partially account for the higher costs of bilingual students.

**Figure 3: Percent Reduction in Cost Compared to a
District with 100 or Less Students**
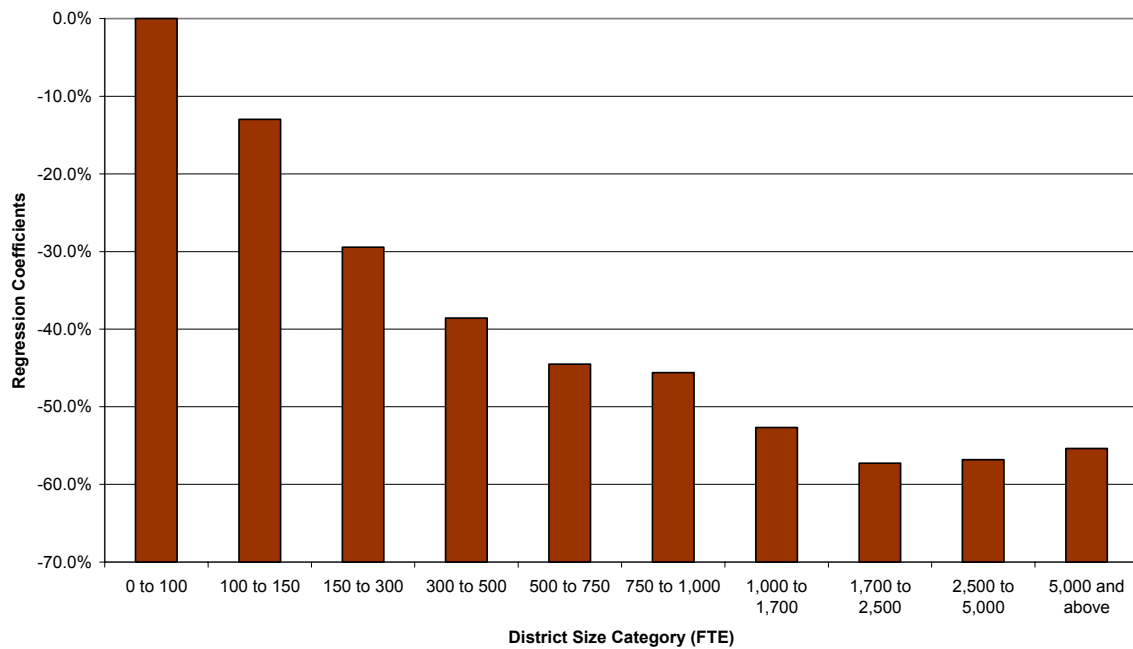
The impact of free lunch students on district costs depends on the pupil density of

the district. For sparsely populated districts with low pupil density, a one percentage

point increase in the free lunch share is associated with a 0.0064 percent increase in total

per pupil spending. For highly urbanized districts the coefficient can increase over 35%

to 0.089 (Figure 4). For 90% of districts this coefficient is between 0.0064 and 0.0066.

Figure 4: Effect of Poverty (Free Lunch Share) on Costs for Different Pupil Density Levels
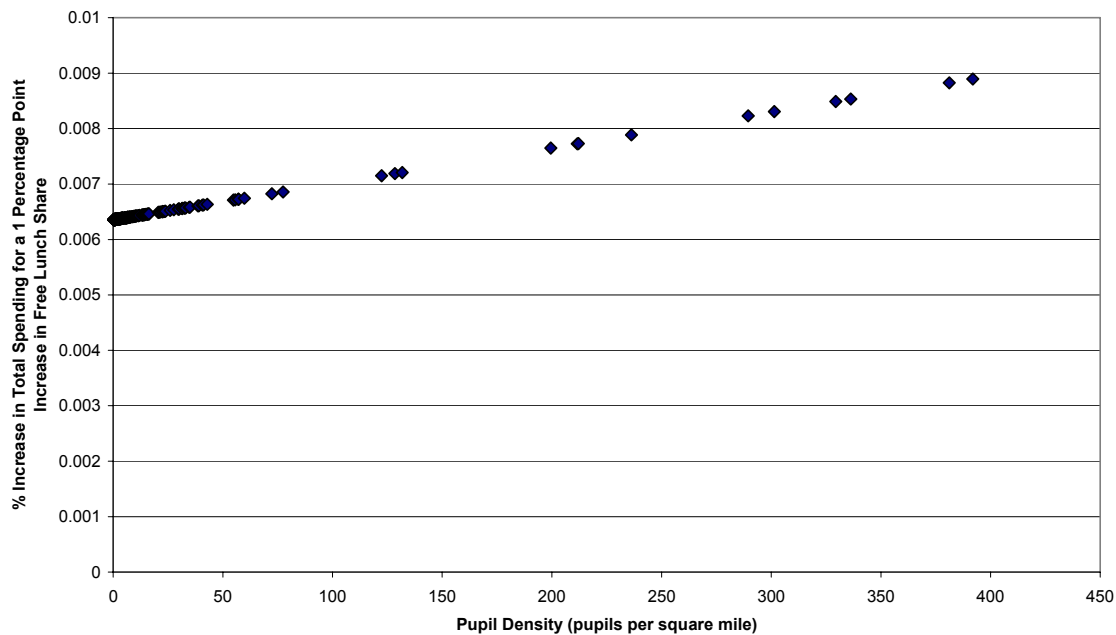
A number of efficiency-related variables are included in the model to control for differences in productive efficiency, and for spending by districts on programs that do not directly improve test scores in math and reading or graduation rates. The variables had the expected relationship with spending, and most are statistically significant from zero. The positive coefficient on the consolidation variable may suggest that these districts have experienced short-term adjustment costs associated with consolidation.[22] Districts with higher fiscal capacity (income, property wealth, and state aid) spend more, all else being equal, possibly because they offer a broader curriculum than other districts, including many subjects and programs that are not reflected in the QPA standards. As hypothesized, districts serving more homeowners, college educated adults, or elderly residents are associated with lower spending. The tax share variable has the expected

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[22] Another interpretation of this result is that consolidation raised long-term operating spending per student in the consolidating districts. Within the short timeframe of this study, it is not possible to distinguish between these two interpretations.

negative relationship with spending, but the coefficient is not statistically significant from zero at conventional levels. Finally, year indicator variables are included to measure changes across time, such as inflation or state policy changes, which affect all school districts.

Before reviewing empirical results it is appropriate to discuss some potential limitations of the cost function we have estimated. Compared to other approaches for estimating education costs, the cost function approach makes the best use of available information. Nevertheless, the accuracy of the results from the cost function approach depends on the quality of the available data and on statistical methods that are used (Downes, 2004).[23]

While significant care was taken in assembling the database used for this study, several of the measures are less than optimal. First, the measure of bilingual students collected by KSDE appears to underestimate the true level of these students in a number of districts. We have imputed missing values using data from the 2000 *Census of Population*, but these estimates may be inaccurate for certain districts. Second, the poverty measure we use, the share of free lunch students, can also be influenced by discretionary district decisions, such as how aggressively the district works to identify and enroll eligible students. Third, the efficiency-related variables in the model are selected based on theory and previous research, but efficiency cannot be measured directly and there is no consensus on the ideal list of such variables. To determine whether the results depend on which efficiency-related variables are included, we estimated our model with several different sets of such variables. We found that the

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[23] Of course, data limitations affect every method for estimating educational costs. Poor data limits the absolute accuracy of the cost function approach, but there is no reason to believe that it limits the accuracy of the cost function approach relative to other approaches.

results are robust; that is, the results for the cost variables are similar for many different specifications of the efficiency variables.

Statistical analysis can yield misleading or biased results if the wrong statistical tools are used. By drawing on the literature on educational cost functions, we have identified potential sources of bias in our statistical procedures and selected methods designed to eliminate those sources of bias. All of the methods we use are well known to scholars and widely used in the educational cost literature.[24] Non-statistical approaches for estimating educational costs do not even recognize sources of bias, let alone correct for them.

3.2 Cost Index Results

Once an education cost function has been estimated, the results from this function can be used to construct an education cost index to reflect the impact of factors outside of district control on costs. Cost indices can be calculated in a few simple steps. For each variable a district can influence (outcome measure, and efficiency-related variables), the estimated coefficient of the cost model is multiplied by some constant, typically the state average for that variable.[25] "This approach holds these variables constant across school districts; that is, it does not allow factors inside a district's control to influence its relative educational cost." (Duncombe, Lukemeyer, and Yinger, 2003) Because actual teacher salaries are also under control of school officials, in constructing the cost index we use instead estimated salaries based on external factors related to the cost of hiring teachers.[26]

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[24] For more discussion of the statistical methods used in the study see Appendix C.

[25] Technically, a district cannot influence directly the efficiency-related variables in the model. These variables are serving as proxies for district efficiency, which is under district control.

[26] Specifically, the predicted salary from a salary regression, which includes all exogenous variables in the cost model and the instruments, is used as the estimate of salaries. The local tax share variable is not available for Fort Leavenworth. We impute the tax share for Fort Leavenworth using the state average for this variable when estimating the salary model.

For each cost factor outside of district control, the estimated coefficient from the cost model is multiplied by the actual values for the district. It is the variation in these cost factors that drives variation in the cost index. The sum of the products for factors outside and within district control is used to predict costs in a district with average outcomes and efficiency.[27] Predicted costs are also calculated for a hypothetical average district which has average values for all variables in the cost model. Predicted costs in each district are divided by costs in this average district (and multiplied by 100) to get the overall cost index. The overall cost index indicates how much more or less a particular district needs to spend compared to a district with average characteristics to provide its students an opportunity to reach the same performance level. For example, a cost index of 120 indicates that a district will require 20% more spending than the average district to reach any student outcome level. A cost index is a measure of relative variation in costs.

Cost indices can be developed for each of the key external factors affecting costs. As illustrated in Figure 5, the overall cost index is the product of the cost indices for each factor (if the indices are divided by 100). The overall cost index for Kansas City is constructed by multiplying together the cost indices for poverty (free lunch), teacher salaries, enrollment size, and bilingual share. Using the component indices, it is possible to decompose for each district which factors have the most influence on the cost of education. The overall index for Kansas City is driven primarily by high poverty (which raises costs) and high enrollment (which lowers costs). Salaries and bilingual headcount

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[27] The level of outcomes and efficiency used to construct a cost index does not matter, because the cost index measures relative differences in costs, not absolute cost levels. Because the cost function we use is of the constant elasticity form, to find predicted spending we need to take the anti-log of the sum of the products.

have a limited effect on the cost index. Cost indices for all districts in Kansas are reported in Appendix D.

Figure 5: Decomposing the Overall Cost Index Into Component Indices for Kansas City
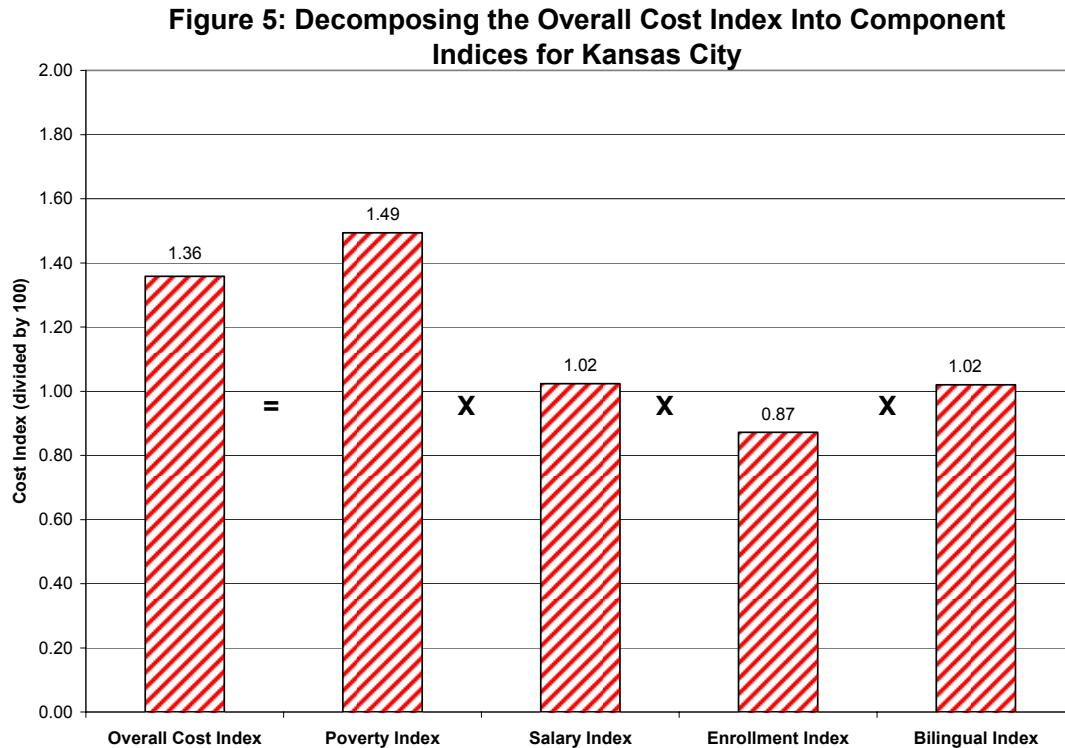
Table 5 presents the distribution of the overall cost index, and its component indices. The overall cost index ranges in value from 75 to 151, with 50 percent of the districts with index values between 93 and 108. Among component indices the poverty index and enrollment index have the most variation ranging from the 85 to 152. By contrast, there is very little variation in the index for the bilingual share, both because many districts have no bilingual students, and the estimated cost impact of these students (independent of poverty) is relatively small. The salary index falls in between in terms of the level of variation ranging from 85 to 116, with only 10% of districts with a salary index above 106.

Table 5. Distribution of Cost Indices Results by Type

This Percent of the Districts:	Had This Index or Lower:				
	Overall Index	Poverty Index	Salary Index	Enrollment Index	Bilingual Index
10 percent	85.9	91.4	95.2	85.9	99.4
25 percent	92.5	94.9	97.4	89.5	99.4
50 percent	98.3	99.5	100.4	97.1	99.7
75 percent	107.6	104.2	103.1	103.1	100.1
90 percent	117.6	110.0	105.6	113.0	101.0
Minimum	75.1	85.2	84.7	85.5	99.4
Maximum	151.0	149.4	115.6	151.6	107.1

Another way to illustrate the variation in relative costs is to examine how indices vary with the characteristics of the district. Table 6 presents average cost indices for districts in a particular enrollment, poverty, or bilingual category, or Census district type. The overall cost index declines as enrollment increases up to a district size of 2,500 students, and then starts to increase. Decreases in the enrollment index account for the declining index values until above average poverty and salary costs in large districts causes the overall index to increase. As expected the overall cost index goes up with poverty due to the large increase in the poverty index. The salary index is actually highest in low poverty districts, which probably reflects a higher cost of living in some low-poverty suburban districts. There is little relationship between the overall cost index, and the bilingual share except in districts with a very high bilingual share. As a group, large central cities (Kansas City, Topeka and Wichita) have costs that are 25% above the average district due almost entirely to very high poverty cost indices. Rural metro districts have costs 6% above average due to higher costs associated with low enrollment. The other type of district with above average costs, large towns, have above average poverty and teacher salary costs. The lowest costs are in districts on the urban fringe of a

large city (primarily suburbs), with below average poverty and a lower enrollment cost index.

Table 6. Cost Indices by District Category[a]

District Category	Overall Cost Index	Poverty Cost Index	Salary Cost Index	Enrollment Cost Index	Bilingual Cost Index
Enrollment categories:					
Under 100 students	129.2	99.2	86.1	151.6	99.8
100 to 150 students	123.5	102.6	90.0	133.2	100.3
150 to 300 students	112.2	102.3	96.9	113.0	100.1
300 to 500 students	101.0	99.4	98.5	103.1	100.0
500 to 750 students	96.6	98.1	101.5	97.1	99.9
750 to 1,000 students	99.7	100.1	103.9	96.1	99.9
1,000 to 1,700 students	89.7	98.3	102.3	89.5	99.6
1,700 to 2,500 students	85.9	98.4	102.4	85.5	99.8
2,500 to 5,000 students	92.1	102.3	104.6	85.9	100.2
5,000 -10,000 students	97.2	103.2	106.8	87.2	101.1
10,000 students and above	106.1	114.1	107.2	87.2	100.4
Free lunch share:					
0-10 percent	85.2	88.2	105.6	91.8	99.8
10-20 percent	91.6	93.2	101.4	97.4	99.7
20-30 percent	101.0	98.9	98.9	103.9	99.9
30-40 percent	106.0	105.0	99.3	102.2	100.0
Over 40 percent	116.5	116.3	100.1	99.5	101.3
Bilingual headcount share:					
0-10 percent	101.9	99.2	98.2	105.8	99.4
10-20 percent	90.3	97.5	102.8	90.7	99.6
20-30 percent	96.8	99.4	100.9	94.9	99.9
30-40 percent	105.8	103.7	99.9	102.2	100.7
Over 40 percent	121.6	108.7	103.7	104.6	103.6
Census district type:					
Large central cities	124.6	138.9	101.9	87.2	100.9
Medium cities	92.0	97.5	109.5	86.7	99.9
Urban fringe of large cities	87.1	95.8	104.1	87.6	99.8
Urban fringe of medium cities	91.8	96.1	101.5	94.2	99.8
Large town	102.5	111.1	104.4	86.8	101.8
Small town	96.3	103.3	102.2	91.3	100.0
Rural metro	105.7	100.9	98.0	107.2	100.1
Rural non-metro	94.5	95.3	102.0	97.7	99.7

[a]Simple average of cost indices for districts in each category.

3.3 Pupil Weight Estimates

Most states adjust for disadvantaged students either through categorical aid programs, or by providing extra weights for poverty students in the basic operating aid program (Baker and Duncombe, 2004; Carey, 2002). Kansas applies pupil weights for "at-risk" children, bilingual education, low enrollment, transportation, vocational

education, and students attending school in new facilities (KLRD, 2005). Using the cost function results, we can develop weights for poverty (free lunch), bilingual education, and low enrollment. The weights for poverty and enrollment can be compared to weights in the present aid program. The bilingual weight is not comparable, because we use a different measure of bilingual education.[28]

Pupil weights are calculated in several steps. First, we develop an estimate of baseline costs to meet the performance standards in a hypothetical district with a total enrollment between 1,700 and 2,500 students that has no students with special needs. The student performance variable is set at the performance standard, teacher salaries are set at the state average, and the efficiency related variables are set at values consistent with above average efficiency (67th percentile).[29] The baseline cost per pupil to meet the 2004 standards is estimated to be $3,698. The baseline cost of meeting the 2006 standards is $4,024 and for the 2007 standards the baseline cost is $4,346. Then, for each district, we calculate separate per pupil cost estimates when the district's actual values for enrollment, poverty, or bilingual education are used. For example, to predict the additional costs associated with poverty in a particular district, we calculate per pupil costs using all of the values from the hypothetical baseline district except for poverty (which is set at our particular district's actual value). The baseline cost per pupil is

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[28] The present aid program uses student contact hours to calculate the number of bilingual FTE in the district. In general, only time spent with a bilingual-endorsed teacher counts in computing bilingual FTE, which makes this a poor measure of the number of bilingual students within a district. Instead, we use bilingual headcount data from KSDE and data from the Census to estimate the number of bilingual students in a district (see pages 11-13).

[29] The fiscal capacity measures (property values, income, state aid) have coefficients with positive values. For example, if districts have higher property values per pupil, they spend more per pupil (a coefficient of 0.05341). An above-average level of efficiency is captured using the 33rd percentile of property values per pupil (where one-third of the districts have property values of this amount or less). Other relationships have coefficients with negative values. For example, if districts have more residents that are age 65 and over, they tend to spend less per pupil (a coefficient of -0.00347). In this case, an above-average level of efficiency is captured using the 67th percentile (where one-third of the districts have this percent of elderly residents or more).

subtracted from this predicted cost with poverty. The difference is divided by the share of

free lunch students to estimate the increased cost associated with a free lunch student.

Finally, the increased cost per free lunch student is divided by the original baseline cost

per pupil to get the free lunch pupil weight.[30] A similar process is used for bilingual

students and enrollment categories.[31]

Figure 6 illustrates the distribution of pupil weights for poverty, bilingual

headcount, and enrollment (FTE) category. Pupil weights for all Kansas districts are

available in Appendix E.

Figure 6: Distribution of Pupil Weights by Type

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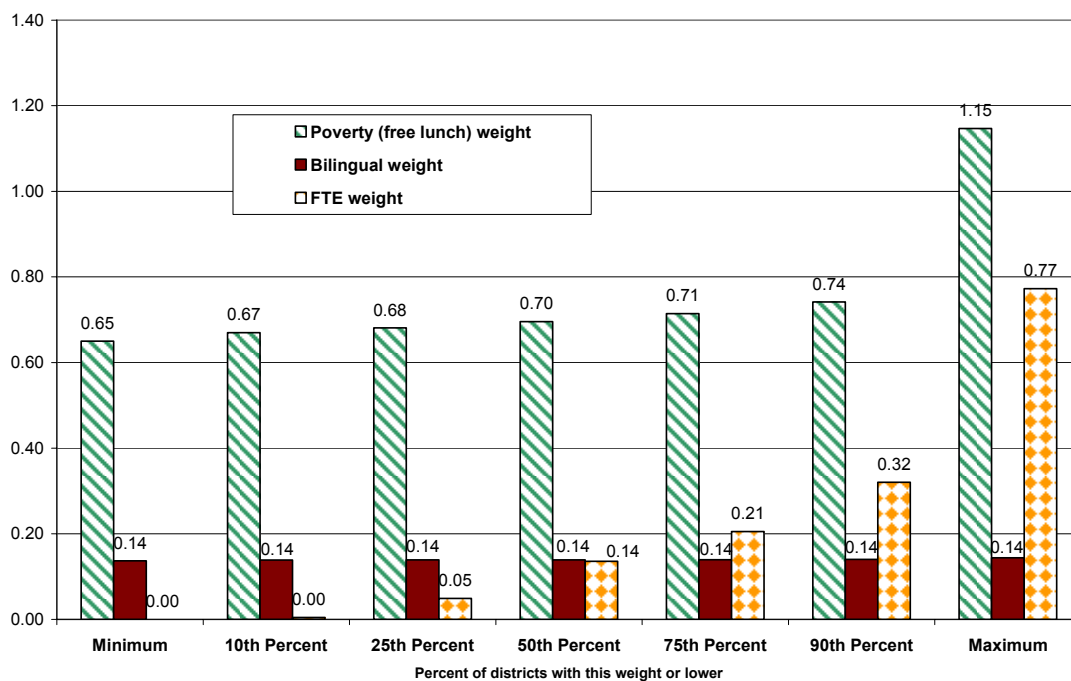
[30] Duncombe and Yinger (2005) show that the above process can be simplified to the following calculation: $W_i =(\exp(b_i C_i) -1)/ C_i$, where W_i is the pupil weight for cost factor i, b_i is the regression coefficient, and C_i is cost factor i, which in this case is the free lunch rate.
[31] In the case of enrollment categories, the weight simply reflects the percent difference in costs between a district in this enrollment category compared to base expenditures.

The poverty weight in the median district is 0.70, indicating that it costs 70% more to bring a free lunch student up to any performance level than a non-poverty student. The poverty weights range from 0.65 in rural districts to 1.15 in urban districts. This weight is significantly higher than the "at-risk" weight in the present General State Aid formula (0.193). By contrast, the bilingual weight averages 0.14, and varies little across districts. It is possible that the weight on the free lunch share is partially capturing the higher costs associated with bilingual students, if many bilingual students are also eligible for free lunch.

The pupil weight for enrollment size ranges from zero in districts between 1,700 and 2,500 students to 0.77 in districts with 100 or fewer students. The median pupil weight for enrollment is 0.14, and 75% of districts have a weight of 0.21 or lower. The enrollment weights derived from the cost function are lower than those used in the present aid formula in all enrollment categories (Figure 7).[32] For enrollment levels of 300 or below, the enrollment weights based on the cost model are 24% to 35% below the weights in the present formula. For enrollment levels of 500 students or higher the cost index weights are half or less than the enrollment weights in the present formula. We can think of two explanations for these differences. First, the enrollment effects estimated in a cost function are likely to be lower than simple comparisons of per pupil spending by district size, because cost functions control for other factors affecting costs, such as student performance, poverty, teacher salaries, and efficiency. Second, the cost function includes 10 enrollment categories compared to three enrollment categories in the present

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[32] Enrollment weights for different enrollment levels from the General State Aid formula were obtained from LPA.

formula, which captures more accurately the sharp drop in costs between districts with 100 students to districts with 500 students.

Figure 7: Comparison of Present Enrollment Pupil Weights With Those From Cost Function

Distribution of pupil weights by type of districts is presented in Table 7. As expected, enrollment weights drop sharply between districts with 100 or less students (0.77), and districts with 500 students (0.14), and enrollment weights decline slowly up to 1,700 students. The enrollment weight averages 0.25 in rural metro districts, and 0.14 in rural non-metro districts. The free lunch pupil weight is higher in large districts (10,000 or more students), and in districts with very high poverty. The free lunch (poverty) weight is 1.15 in Kansas City and 1.06 in Wichita, and averages 0.79 or higher in medium cities and large towns. By contrast, there is little variation in pupil weights for bilingual students, which are approximately 0.14 for all districts.

Table 7. Pupil Weights by District Category[a]

District Category	Poverty Weight	Bilingual Weight	Enrollment Weight
Enrollment categories:			
Under 100 students	0.69	0.14	0.77
100 to 150 students	0.70	0.14	0.56
150 to 300 students	0.70	0.14	0.32
300 to 500 students	0.69	0.14	0.21
500 to 750 students	0.69	0.14	0.14
750 to 1,000 students	0.70	0.14	0.12
1,000 to 1,700 students	0.69	0.14	0.05
1,700 to 2,500 students	0.71	0.14	0.00
2,500 to 5,000 students	0.76	0.14	0.00
5,000 -10,000 students	0.75	0.14	0.02
10,000 students and above	0.98	0.14	0.02
Free lunch share:			
0-10 percent	0.69	0.14	0.07
10-20 percent	0.68	0.14	0.14
20-30 percent	0.69	0.14	0.21
30-40 percent	0.72	0.14	0.19
Over 40 percent	0.79	0.14	0.16
Bilingual headcount share:			
0-10 percent	0.69	0.14	0.24
10-20 percent	0.70	0.14	0.06
20-30 percent	0.72	0.14	0.13
30-40 percent	0.72	0.14	0.20
Over 40 percent	0.73	0.14	0.22
Census district type:			
Large central cities	1.11	0.14	0.02
Medium cities	0.79	0.14	0.01
Urban fringe of large cities	0.73	0.14	0.02
Urban fringe of medium cities	0.69	0.14	0.10
Large town	0.80	0.14	0.01
Small town	0.71	0.14	0.07
Rural metro	0.70	0.14	0.25
Rural non-metro	0.69	0.14	0.14

[a]Simple average of pupil weights for districts in each category.

3.4 Estimated Costs to Reach Student Performance Outcomes Set by Kansas State Board of Education

The bottom line in developing a school finance system to support student achievement standards is to assure that each school district has the resources necessary to reach these standards. The General State Aid formula used by Kansas is a variant on a "foundation program," which is the type of basic operating aid program used in most

states (Duncombe and Johnston, 2004). For a foundation program to support student performance standards, the first component of the aid formula should be an estimate of the minimum cost necessary to achieve these standards, which is commonly referred to as the *foundation level*. In Kansas, this is analogous to each district's general fund budget. The second component of a foundation formula is required minimum local tax effort, typically measured as the product of the state-set minimum property tax rate and district property value. Different districts have different foundation levels and different minimum required local tax efforts. The difference between a district's foundation level and its minimum local tax effort equals the amount of state aid the district receives.

The cost function is well suited to estimating costs required for different student performance standards (i.e. foundation levels), because it directly links spending and performance, accounting for the effects of factors outside and within district control. We estimate these costs for Kansas in three steps. First, we set efficiency-related variables at values consistent with above-average efficiency (67th percentile). In other words, our foundation levels are an estimate of what it could cost a district to reach the performance standards, if it were relatively efficient. Second, we use the performance outcomes set by the Kansas State Board of Education for the three math exams, the three reading exams, and the graduation rate. To construct a performance standard comparable to the outcome index used in the cost model, we took a simple average of the standards for these seven performance measures. Third, we allowed spending to vary across districts based on factors outside district control, namely, enrollment size, the concentration of disadvantaged students, and the predicted costs of hiring teachers.

Given the data used for our cost model, these three steps lead to an estimate of the *minimum cost for achieving the seven performance targets in each school district (excluding special education, vocational education, and transportation). This cost is the district's estimated foundation spending level.* Estimated costs (foundation spending levels) for all school districts in Kansas are presented in Appendix F for performance outcomes in 2004, 2006, and 2007. [33]

Figure 8 compares the implicit foundation levels in the General State Aid formula for 2005-06 (referred to as the adjusted general fund budget per pupil because of modifications to make it comparable to the spending measure included in the cost model) with the estimated cost of meeting the performance outcomes in 2004, 2006, and 2007.[34] The estimated cost to meet the 2004 standard is 5% above ($258 per pupil) the adjusted general fund budget per pupil in the General State Aid formula in 2005-06.[35] The estimated cost to reach the performance outcomes in 2006 is 14% above ($709 per pupil), and in 2007 it is 23% above ($1,153 per pupil) the adjusted general fund budget per pupil in 2005-06. Using 2003-04 FTE, the differences between total estimated costs and the total adjusted general fund budget are approximately $115 million for 2004 outcomes, $315 million for 2006 outcomes, and $513 million for 2007 outcomes.

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[33] Given that the standards for 2005 and 2006 are the same, we only look at the standard for 2006.

[34] Several modifications are made to the general fund budget per pupil in the 2005-06 General State Aid formula to make it comparable to the results of the cost model. The measure of spending in the cost model does not include special education, vocational education, or transportation. The pupil weights for special education, vocational education, and transportation are removed from total weighted pupils. This adjusted total weighted pupils is multiplied by Base State Aid Per Pupil (BSAPP), and divided by total unweighted FTE to construct an adjusted general fund budget per pupil. Finally, the adjusted general fund budget per pupil is deflated by 1.06 (assuming 3% inflation in 2005 and 2006) so that it is comparable to the estimated costs, which are based on 2003-04 spending.

[35] We take the pupil-weighted average of estimated costs and adjusted general fund budget per pupil. To find the statewide total costs multiply the pupil weighted averages by total students.

**Figure 8: Comparison of Adjusted General Fund Budget Per Pupil in 2005-06
with Estimated Costs to Meet Peformance Outcomes in Different Years**
(all amounts are in 2003-04 dollars)
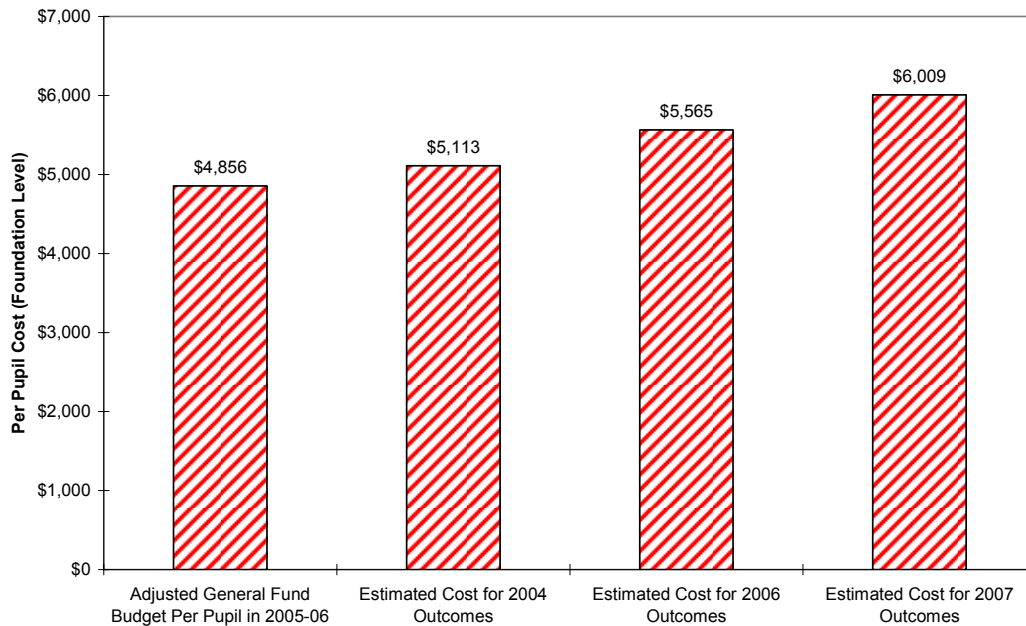
Table 8 compares the estimated cost of meeting the performance outcomes (foundation levels) to the adjusted general fund budget per pupil in 2005-06 for districts in different enrollment, free lunch, or bilingual categories, and for district types as defined by the Census.[36] The implicit foundation level in the present formula (adjusted general fund budget per pupil) exceeds our estimated costs for districts under 750 students for the 2004 and 2006 performance outcomes. For all years, however, adjusted general fund budget per pupil falls short of our estimated costs for districts with over 1,700 students. The present aid formula falls significantly below our estimated costs for districts with a high share of disadvantaged students, and for medium and large cities, and large towns. In the case of rural metro districts, on the other hand, our estimated costs for 2004 and 2006 are lower than the adjusted general fund budget per pupil for 2005-06.

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[36] Table 8 presents pupil-weighted averages for each district category.

Table 8. Comparison Between Adjusted General Fund Budget Per Pupil in General State Aid Formula for 2005-06, and Estimated Costs to Meet Performance Outcomes[a]
(All amounts are in 2003-04 dollars)

District Category	Adjusted General Fund Budget Per Pupil in 2005-06[b]	Estimated Costs to Meet Performance Outcomes In:			Percent Difference Between Estimated Costs and Adjusted General Fund Budget Per Pupil		
		2004	2006	2007	2004	2006	2007
Enrollment categories:							
Under 100 students	$8,308	$6,716	$7,309	$7,893	-19.2	-12.0	-5.0
100 to 150 students	$8,056	$6,373	$6,936	$7,490	-20.9	-13.9	-7.0
150 to 300 students	$6,902	$5,785	$6,296	$6,799	-16.2	-8.8	-1.5
300 to 500 students	$6,111	$5,224	$5,686	$6,139	-14.5	-7.0	0.5
500 to 750 students	$5,713	$4,994	$5,435	$5,869	-12.6	-4.9	2.7
750 to 1,000 students	$5,404	$5,149	$5,604	$6,051	-4.7	3.7	12.0
1,000 to 1,700 students	$4,813	$4,635	$5,044	$5,447	-3.7	4.8	13.2
1,700 to 2,500 students	$4,353	$4,439	$4,831	$5,217	2.0	11.0	19.8
2,500 to 5,000 students	$4,420	$4,779	$5,200	$5,615	8.1	17.6	27.0
5,000 -10,000 students	$4,454	$5,024	$5,467	$5,904	12.8	22.8	32.6
10,000 students and above	$4,638	$5,545	$6,034	$6,516	19.6	30.1	40.5
Free lunch share:							
0-10 percent	$4,531	$4,388	$4,776	$5,157	-3.2	5.4	13.8
10-20 percent	$4,704	$4,554	$4,956	$5,351	-3.2	5.4	13.8
20-30 percent	$5,175	$4,886	$5,318	$5,742	-5.6	2.8	11.0
30-40 percent	$5,074	$5,134	$5,588	$6,034	1.2	10.1	18.9
Over 40 percent	$4,833	$6,110	$6,650	$7,180	26.4	37.6	48.6
Bilingual headcount share:							
0-10 percent	$5,517	$4,924	$5,359	$5,786	-10.8	-2.9	4.9
10-20 percent	$4,576	$4,541	$4,942	$5,336	-0.8	8.0	16.6
20-30 percent	$4,640	$4,818	$5,244	$5,662	3.8	13.0	22.0
30-40 percent	$4,948	$5,955	$6,481	$6,999	20.4	31.0	41.5
Over 40 percent	$5,232	$5,978	$6,505	$7,025	14.3	24.3	34.3
Census district type:							
Large central cities	$4,751	$6,418	$6,985	$7,542	35.1	47.0	58.7
Medium cities	$4,402	$4,602	$5,009	$5,408	4.5	13.8	22.9
Urban fringe of large cities	$4,445	$4,561	$4,963	$5,359	2.6	11.7	20.6
Urban fringe of medium cities	$4,640	$4,429	$4,820	$5,205	-4.5	3.9	12.2
Large town	$4,614	$5,317	$5,787	$6,249	15.2	25.4	35.4
Small town	$4,842	$4,971	$5,410	$5,842	2.7	11.7	20.7
Rural metro	$5,898	$5,233	$5,695	$6,149	-11.3	-3.4	4.3
Rural non-metro	$4,837	$4,551	$4,953	$5,348	-5.9	2.4	10.6

[a]Pupil-weighted average of estimated costs and Adjusted General Fund Budget Per Pupil for each category.
[b] Base State Aid Per Pupil (BSAPP) for 2005-06 multiplied by weighted FTE without weights for special education, vocational education, or transportation. This product is divided by unweighted FTE and by a deflator (1.06) to turn it into 2003-04 dollars.

Table 9 lists the top ten districts in terms of the percent difference between the estimated cost of meeting performance outcomes (foundation level) and the foundation level under the present aid program (adjusted general fund budget per pupil). The estimated costs in Kansas City, Topeka, and Wichita to support performance standards in 2006 are between 43% and 60% above the foundation level in the General State Aid formula for the same year. The gap between the estimated costs and adjusted general fund budget per pupil for these ten districts ranges between 16% and 73%.

Table 9. Comparison Between Adjusted General Fund Budget Per Pupil in General State Aid Formula for 2005-06, and Estimated Costs to Meet Performance Outcomes, Districts with Highest Percent Difference
(All amounts are in 2003-04 dollars)

District Code		Adjusted General Fund Budget Per Pupil in 2005-06[a]	Estimated Costs to Meet Performance Outcomes In:			Percent Difference Between Estimated Costs and Adjusted General Fund Budget Per Pupil		
500	Kansas City	$4,788	$7,024	$7,644	$8,254	46.7	59.7	72.4
501	Topeka	$4,571	$6,021	$6,552	$7,075	31.7	43.4	54.8
259	Wichita	$4,789	$6,276	$6,830	$7,375	31.0	42.6	54.0
480	Liberal	$4,880	$5,936	$6,460	$6,976	21.6	32.4	42.9
443	Dodge City	$5,067	$6,140	$6,682	$7,215	21.2	31.9	42.4
457	Garden City	$4,703	$5,699	$6,202	$6,697	21.2	31.9	42.4
505	Chetopa	$5,966	$7,123	$7,752	$8,370	19.4	29.9	40.3
308	Hutchinson	$4,440	$5,258	$5,722	$6,179	18.4	28.9	39.2
453	Leavenworth	$4,415	$5,206	$5,666	$6,118	17.9	28.3	38.6
470	Arkansas City	$4,502	$5,217	$5,678	$6,131	15.9	26.1	36.2

District Code	District Name	Enrollment (FTE)	Overall Cost Index	Poverty Cost Index	Salary Cost Index	Enrollment Cost Index	Bilingual Cost Index
500	Kansas City	19435	138.6	149.4	102.3	88.9	102.0
501	Topeka	13342	118.8	133.3	100.4	88.9	99.8
259	Wichita	45508	123.9	133.9	103.0	88.9	101.0
480	Liberal	4292	117.2	119.2	107.3	87.7	104.4
443	Dodge City	5581	121.2	120.1	106.9	88.9	106.2
457	Garden City	7074	112.5	113.8	107.7	88.9	103.2
505	Chetopa	282	140.6	128.5	95.5	115.3	99.4
308	Hutchinson	4707	103.8	118.6	100.3	87.7	99.5
453	Leavenworth	4016	102.8	113.5	103.4	87.7	99.9
470	Arkansas City	2839	103.0	113.7	102.6	87.7	100.7

[a] Base State Aid Per Pupil (BSAPP) for 2005-06 multiplied by weighted FTE without weights for special education, vocational education, or transportation. This product is divided by unweighted FTE and by a deflator (1.06) to turn it into 2003-04 dollars.

The second panel of Table 9 lists the cost indices for these ten districts. As expected all of the districts have above average costs (cost index above 100), and the poverty cost index is the principal reason for higher costs in all of these districts. Beside poverty, above average index values for teacher salaries, and bilingual headcount in Garden City, Liberal, and Dodge City are key factors driving their higher estimated costs. With the exception of Chetopa, all of the districts in Table 9 have enrollments above 2,500 students, which implies that their enrollment index is below 100. For Chetopa, small enrollment size as reflected in the enrollment cost index of 115 is another important factor increasing costs.

4. Conclusions

The objective of this report is to apply the cost function approach to estimate what it "should cost" to achieve specified educational outcome measures adopted by the Kansas State Board of Education. Using extensive data on Kansas school districts over a five-year period we estimate an education cost function that accounts for factors both within and outside of district control. The coefficients for the independent variables in the cost function have the expected relationship with spending, and most are estimated with a high degree of precision. Findings generally match results from cost function studies in other states.

The results of the estimated cost function have been used to produce cost indices, pupil weights, and the estimated cost of meeting performance standards. An examination of cost indices indicates that most cost differences across districts are driven either by variation in poverty or enrollment size. The highest costs are estimated to be in large central cities (Kansas City and Wichita), and in small rural districts with above-average poverty. Variation in teacher salaries and the share of bilingual students have smaller impacts on education costs.

Pupil weights derived from the cost function are quite different from those used in the present General State Aid formula. Cost function poverty weights (based on the share of free lunch FTE) average 0.70, and range from 0.65 in low poverty rural districts to 1.15 in high poverty urban districts. Even the lowest weight is substantially higher than the at-risk weight in the present formula (0.193). The cost function bilingual weight, on the other hand, is quite low, averaging 0.14; due to measurement differences, however, it cannot be compared with the formula weight. If a substantial share of bilingual education

students receive free lunch, it is possible that the cost function poverty weight captures a portion of the higher costs associated with bilingual students. The enrollment weights derived from the cost function are substantially below present enrollment weights, particularly for districts between 500 and 1,700 students.

Using results of the cost function we estimate the minimum costs for districts to provide the opportunity for regular education students to reach the seven performance outcomes established by the State Board of Education for 2004, 2006, and 2007. The estimated minimum costs are consistent with the concept of a foundation level in a foundation aid program, such as the General State Aid formula used by Kansas, which is designed to support student performance outcomes. We have compared the estimated cost to meet the performance outcomes (foundation levels) from the cost function with the implicit foundation level (adjusted general fund budget per pupil) in the General State Aid formula for 2005-06. For the average student, the adjusted general fund budget per pupil in the 2005-06 is between 5% and 24% below our estimated cost to support performance outcomes for 2004 to 2007. Using 2003-04 FTE, the total gap between estimated costs and the adjusted general fund budget ranges from $115 million with 2004 outcomes to $513 million with 2007 outcomes.

The adjusted general fund budget per pupil in the 2005-06 formula exceeds the estimated minimum costs for small districts, and tends to fall below the foundation levels for larger districts with significant shares of disadvantaged students. For the large central cities of Kansas City, Wichita, and Topeka, the adjusted general fund budget per pupil in the present formula is 40 to 70 percent below the estimated minimum costs for these districts to reach performance standards in 2006 and 2007.

Based on these results we conclude that: 1) the overall implicit foundation level (general fund budget) in the General State Aid formula needs to be increased to adequately support the performance outcomes set by the Kansas State Board of Education; and 2) the foundation levels for individual districts should be adjusted to more accurately reflect the estimated costs of reaching these performance outcomes.

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Appendix A : Functional Form of the Cost Function

A cost function for school districts can be represented implicitly in the following function:

$$E = f (S, P, N, Z, D) \qquad\qquad (1)$$

where E represents per pupil spending; S is student performance; P is the price districts pay for inputs, such as teachers; N are measures of district size, Z represents student characteristics that affect their educational performance; and D represents unobserved district characteristics, such as efficiency. In other words, a cost function measures how much a given change in teacher salaries, student characteristics, or district size affects the required spending to achieve a particular level of student performance.

The functional form of the cost model, represented by $f( )$, is the mathematical function used to capture the technical relationships between school resources, non-school factors, and student performance. Production theory and empirical research in microeconomics provides a foundation for selecting a cost function, but these functions have to be modified to the unique aspects of education production. In selecting the appropriate functional form for an education cost function, we have attempted to strike a balance between functions that are too simplistic to capture education production, with functions that are too complex to provide meaningful results in practice.[37] We start with

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[37] One of the most popular flexible cost function used in empirical research is the translog cost function. While this function allows for a range of production technologies, it adds two to three times more variables to the model. Many of these additional variables are interactions between variables, and additional terms to allow for non-linear relationships. It is very likely that many of these variables are highly related to each other, which will make it very difficult to estimate their effects with precision. The result is a flexible cost function with very few results that are statistically significant from zero. See Gronberg, et al. (2004) for an application of the translog function to study costs in Texas.

one of the most common cost functions employed in empirical cost research, the constant

elasticity (or Cobb-Douglas) function. This function can be represented as:

$$E = a \ S^{b1} \ P^{b2} \ N^{b3} \ Z^{b4} \ D^{b5}, \qquad (2)$$

where a is a constant term, and $b1 - b5$ are elasticities measuring the relationship

between each variable and spending. For example, $b2$ measures the percent change in

spending required when teacher salaries increase by 1 percent, holding other variables in

the function constant. By taking the natural logarithm (represented by ln) of both sides of

this equation, it can be re-expressed as a linear function. As a linear function, the

following constant elasticity cost function can be easily estimated with standard linear

regression techniques;

$$lnE = a + (b1 \ x \ lnS) + (b2 \ x \ lnP) + (b3 \ x \ lnN) + (b4 \ x \ lnZ) + (b5 \ x \ lnD). \qquad (3)$$

Several modifications are commonly made to constant elasticity cost functions for

education. First, student need measures, such as the share of students in poverty or

requiring bilingual education, are often expressed as a percent of students in this

category. Thus, it is not necessary to take the natural log of these variables. Second, we

have tested the student need variables for possible non-linear relationships. In the case of

bilingual headcount there does not appear to be a non-linear relationship, but for the

student poverty measure there appear to be some variation in the effect of poverty based

on the urbanization of the district. To account for this we have included in the model the

share of free lunch students, and this share interacted with the pupil density in the district

(pupils per square mile).

In addition, the relationship between enrollment and per pupil spending has often

been found have a nonlinear functional form. Per pupil spending drops quickly as

enrollment increases from very small districts (under 100 students) to a district with 1,000 students as relatively fixed costs, such as administration, can be shared across more students. However, the decline in per pupil operating costs slows down significantly and most cost savings are exhausted by the time a district reaches 1,500 to 2,000 students. Per pupil costs may even go up in very large districts (Andrews, Duncombe, and Yinger, 2001). To capture this potential non-linear relationship we include several variables for different enrollment classes (variable equals 1 if district falls into a particular enrollment class, and 0 otherwise). An alternative approach in the literature has been to include the log of enrollment and the square of the log of enrollment, which imposes a particular functional form (quadratic) on this relationship. We use enrollment classes in the cost model to allow maximum flexibility in modeling the relationship between enrollment and spending.

Appendix B : Expenditure Definitions

Funds That Have Been Included/Excluded From the Cost Function					
	2000	**2001**	**2002**	**2003**	**2004**
FUNDS					
Included	06 – General 07 – Federal 08 – Supp Gen 14 – Bilingual 16 – Cap Outlay 22 – Ext School Prog 26 – Prof Devel 29 – Summer School 35 – Gifts and Grants 44 – School Retirement 53 – Conting Reserve 54 – Student Material 56 – Textbook Rental 20 – Educ Excell 31 – Tech Educ 46 – Disab Income 48 – Health Care Svcs 49 – Group Life Ins 50 – Risk Mgt 52 – Worker's Comp	06 – General 07 – Federal 08 – Supp Gen 14 – Bilingual 16 – Cap Outlay 22 – Ext School Prog 26 – Prof Devel 29 – Summer School 35 – Gifts and Grants 44 – School Retirement 53 – Conting Reserve 54 – Student Material 56 – Textbook Rental 20 – Educ Excell 31 – Tech Educ 46 – Disab Income 48 – Health Care Svcs 49 – Group Life Ins 50 – Risk Mgt 52 – Worker's Comp	06 – General 07 – Federal 08 – Supp Gen 14 – Bilingual 16 – Cap Outlay 22 – Ext School Prog 26 – Prof Devel 29 – Summer School 35 – Gifts and Grants 44 – School Retirement 53 – Conting Reserve 54 – Student Material 56 – Textbook Rental 31 – Tech Educ 46 – Disab Income 48 – Health Care Svcs 50 – Risk Mgt 52 – Worker's Comp	06 – General 07 – Federal 08 – Supp Gen 14 – Bilingual 16 – Cap Outlay 22 – Ext School Prog 26 – Prof Devel 29 – Summer School 35 – Gifts and Grants 44 – School Retirement 53 – Conting Reserve 55 – Text/Student Material 31 – Tech Educ *Note: Funds 46, 48, 49, 50, and 52 were rolled into Fund 47 (Special Reserve). This fund receives transfers from other funds, but those internal transfers are actually shown as expenditures. Therefore, Fund 47 has been excluded (to prevent double counting).*	06 – General 07 – Federal 08 – Supp Gen 14 – Bilingual 16 – Cap Outlay 22 – Ext School Prog 26 – Prof Devel 29 – Summer School 35 – Gifts and Grants 44 – School Retirement 53 – Conting Reserve 55 – Text/Student Material *Note: Funds 46, 48, 49, 50, and 52 were rolled into Fund 47 (Special Reserve). This fund receives transfers from other funds, but those internal transfers are actually shown as expenditures. Therefore, Fund 47 has been excluded (to prevent double counting).*
Excluded	10 – Adult Education 12 – Adult Supp Education 18 – Driver Training 24 – Food Service 28 – Parent Education 30 – Special Education 32 – Transportation 34 – Vocational Education 36 – Area Vocational School 45 – Extraordinary Growth 62 – Bond & Interest #1 63 – Bond & Interest #2 66 – No Fund Warrant 67 – Special Assessment 68 – Temporary Note	10 – Adult Education 12 – Adult Supp Education 18 – Driver Training 24 – Food Service 28 – Parent Education 30 – Special Education 32 – Transportation 34 – Vocational Education 36 – Area Vocational School 45 – Extraordinary Growth 62 – Bond & Interest #1 63 – Bond & Interest #2 66 – No Fund Warrant 67 – Special Assessment 68 – Temporary Note	10 – Adult Education 12 – Adult Supp Education 18 – Driver Training 24 – Food Service 28 – Parent Education 30 – Special Education 32 – Transportation 34 – Vocational Education 36 – Area Vocational School 45 – Extraordinary Growth 62 – Bond & Interest #1 63 – Bond & Interest #2 66 – No Fund Warrant 67 – Special Assessment 78 – Special Ed (Coop) 80 – Historical Museum 82 – Public Library	10 – Adult Education 12 – Adult Supp Education 18 – Driver Training 24 – Food Service 28 – Parent Education 30 – Special Education 32 – Transportation 34 – Vocational Education 36 – Area Vocational School 42 – Special Liability Expense 45 – Extraordinary Growth 47 – Special Reserve Fund 62 – Bond & Interest #1 63 – Bond & Interest #2 66 – No Fund Warrant 67 – Special Assessment 78 – Special Ed (Coop) 80 – Historical Museum 82 – Public Library 83 – Public Library Benefits	10 – Adult Education 12 – Adult Supp Education 18 – Driver Training 24 – Food Service 28 – Parent Education 30 – Special Education 34 – Vocational Education 36 – Area Vocational School 42 – Special Liability Expense 45 – Extraordinary Growth 47 – Special Reserve Fund 51 – KPERS 62 – Bond & Interest #1 63 – Bond & Interest #2 66 – No Fund Warrant 67 – Special Assessment 78 – Special Ed

78 – Special Ed (Coop) 80 – Historical Museum 82 – Public Library 83 – Public Library Benefits 84 – Recreation Commission 86 – Rec Comm Benefits	78 – Special Ed (Coop) 80 – Historical Museum 82 – Public Library 83 – Public Library Benefits 84 – Recreation Commission 86 – Rec Comm Benefits	83 – Public Library Benefits 84 – Recreation Commission 86 – Rec Comm Benefits	84 – Recreation Commission 86 – Rec Comm Benefits	(Coop) 80 – Historical Museum 82 – Public Library 83 – Public Library Benefits 84 – Recreation Commission 86 – Rec Comm Benefits

Functions and Objects That Have Been Included/Excluded From the Cost Function					
	2000	**2001**	**2002**	**2003**	**2004**
FUNCTIONS					
Included	1000 – Instruction 2100 – Student Support 2200 – Instructional Support 2300 – School Administration 2400 – General Administration 2500 – Business Services 2600 – Operations and Maintenance 2800 – Central Support Services 2900 – Other				
Excluded	2700 – Transportation 3100 – Food Service 3300 – Community Service 4000 – Facilities Acquisition & Construction 5100 – Debt Services 5200 – Internal Transfers				
OBJECTS					
Included	100 – Salaries 200 – Benefits 300 – Professional & Technical Services 400 – Property Services 500 – Other Services 600 – Supplies 700 – Property & Equipment 800 – Other				
Excluded	900 – Internal Transfers				

Appendix C: Statistical Methodology

To estimate a cost function, we use multiple regression methods that have been commonly employed in economics and public policy research. Multiple regression estimates the relationship between an independent variable (e.g., student poverty) and the dependent variable (per pupil costs), controlling for the impact of other variables in the model on the dependent variable. Standard regression estimates can be biased for several reasons, and we have taken several steps to assure that the statistical estimates from multiple regression are accurate. First, we have drawn extensively from the cost function research in education to assure that key variables are included in the model. Among these variables are a range of variables that have been found to be related to differences in school district efficiency. We have also included indicator variables for each year (2000 is the base year) to control for economic factors, such as inflation, and state policy changes that vary across years, but affect all school districts in Kansas.

Standard multiple regression methods are based on the assumption that the direction of causation runs only from independent variables to a dependent variable. Student performance goals, and teacher salaries, are potentially set simultaneously with district spending, as part of the annual budgeting process. To account for the potential simultaneity between these variables, we employ a statistical procedure used frequently in research in economics--two-stage least squares (2SLS) regression. This approach involves the selection of exogenous "instruments" to serve as proxies for the endogenous variables. The predicted value from a first-stage model, where the endogenous variable is

regressed on all exogenous variables in the cost model and the instruments, is used as the proxy for the endogenous variable in the cost function.[38]

In selecting instruments, three criteria are important. First the instrument should be significantly related to the endogenous variable so that it can serve as a good proxy. Second, the instrument, if it is going to remove simultaneity bias, should not be independently correlated with the dependent variable, when the endogenous variable is included in the model. Third, the instrument should ideally be logically related to the endogenous variable. In selecting instruments the first two criteria are mandatory if the instrument is going correct the potential bias. The third criteria, while not mandatory, is desirable because it increases the face validity of the procedure.

In selecting instruments we use characteristics of districts in the same geographic area, which is an approach we have applied in other settings (Duncombe, Lukemeyer, and Yinger, 2003). Specifically, we calculate the average, maximum, and minimum values for school districts in adjacent counties for salaries, outcomes, and socio-economic characteristics. In selecting the final set of instruments, we test the instruments in several ways. First, only instruments that have a statistically significant relationship with the endogenous variable are kept in the analysis. Second, we use an overidentification test (Woolridge, 2003) to examine whether instruments are appropriate. Third, we test the strength of the instruments using a procedure developed by Bound, Jaeger, and Baker, (1995).

The final set of instruments used in the cost model include (for districts in adjacent counties) average salaries, average proficiency on math and reading scores,

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[38] While this describes accurately the logic behind two-stage least squares regression, the model is actually estimated with a generalized least squares method, to assure that the standard errors are also unbiased.

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maximum graduation rate, maximum per pupil total property values, and maximum per

pupil personal property values. The results of the first stage models for the outcome

measure, and teacher salaries are displayed in Table C-1.

Table C-1. First Stage Regression Results[a]

Variables	Outcome Measure		Teacher Salaries	
	Coefficients	P-value	Coefficients	P-value
Intercept	5.7234	0.00	7.4318	0.00
Cost variables:				
Percent free lunch students	-0.0053	0.00	-0.0002	0.34
Free lunch multiplied by pupil density	-0.0009	0.00	-0.0001	0.21
Adjusted percent bilingual headcount[c]	-0.0014	0.01	0.0007	0.02
Enrollment categories:				
100 to 150 students	0.0253	0.41	0.0393	0.01
150 to 300 students	0.0214	0.45	0.0965	0.00
300 to 500 students	0.0018	0.95	0.1096	0.00
500 to 750 students	0.0041	0.89	0.1312	0.00
750 to 1,000 students	-0.0236	0.45	0.1590	0.00
1,000 to 1,700 students	-0.0130	0.68	0.1350	0.00
1,700 to 2,500 students	-0.0416	0.21	0.1282	0.00
2,500 to 5,000 students	-0.0372	0.26	0.1460	0.00
5,000 students and above	-0.0328	0.36	0.1629	0.00
Efficiency-related variables:				
Consolidated districts	-0.0248	0.35	0.0049	0.75
Per pupil income[b]	-0.0067	0.72	-0.0055	0.42
Per pupil property values[b]	0.0052	0.70	0.0294	0.00
Total aid/income ratio	0.0721	0.67	0.0539	0.06
Local tax share[b]	-0.0204	0.12	0.0379	0.00
Percent of adults that are college educated (2000)	0.0050	0.00	0.0012	0.00
Percent of population 65 or older	0.0021	0.01	0.0007	0.12
Percent of housing units that are owner occupied (2000)	0.0003	0.71	-0.0002	0.66
Year indicator variables:				
2001	0.0328	0.00	0.0206	0.00
2002	0.0363	0.00	0.0416	0.00
2003	0.0937	0.00	0.0643	0.00
2004	0.1593	0.00	0.0841	0.00
Instruments:[d]				
Average test scores	0.0022	0.02	-0.0006	0.29
Maximum graduation rate	0.4550	0.00	-0.0340	0.64
Average adjusted salary[b]	-0.1992	0.11	0.2614	0.00
Maximum per pupil property values[b]	0.0028	0.67	-0.0114	0.00
Maximum per pupil personal property values[b]	-0.0105	0.01	0.0099	0.00
Adjusted R-square	0.5334		0.5138	
Sample Size	1468		1496	

[a]Estimated with OLS regression. Log of adjusted salaries and outcome index are the dependent variables. Data is for 1999-2000 to 2003-04.
[b]Measured as natural logarithm.
[c]Calculated by first regressing the share of bilingual headcount on the Census measure of poor English (with no intercept). The predicted value from this regression is used as the estimate of the share of bilingual headcount, except in those districts where the share bilingual headcount is greater than zero. See text for more details.
[d]Calculated for districts in adjacent counties.

Another potential source of bias, which is less serious, is in the measures of

variation in the coefficients, the standard errors. The assumption in standard regression

models is that the residuals in the regression are statistically independent of each other. This assumption is violated if residuals for the same school district are correlated across time (autocorrelation), or residuals for a cross section of districts are correlated (heteroskedasticity). We take steps to remove both types of bias. First, indicator variables are included for each year to remove factors specific to one-year that might lead to correlations across years.[39] Second, robust standard errors are used to eliminate potential bias to the standard errors caused by heteroskedasticity.

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[39] Time series methods are available for instrumental variable models, which can eliminate autocorrelation. However, using these methods removes one year of data from the analysis. With only five years of data, we felt that serial correlation problems are less serious than the reduced accuracy of the model by losing 1 year of data.

Appendix D: Cost Indices for Kansas Districts

District Number	District Name	Overall Cost Index	Poverty Cost Index	Teacher Salary Cost Index	Enrollment Cost Index	Bilingual Cost Index
Average		100.7	100.3	100.1	100.7	100.0
101	ERIE-ST PAUL	93.1	103.2	101.2	89.5	99.6
102	CIMARRON-ENSIGN	99.0	96.6	104.4	97.1	101.1
103	CHEYLIN	110.3	102.5	95.8	112.9	99.4
104	WHITE ROCK	116.9	101.7	86.9	133.2	99.4
105	RAWLINS COUNTY	97.5	98.1	97.0	103.1	99.4
106	WESTERN PLAINS	107.6	99.1	96.7	112.9	99.4
200	GREELEY COUNTY SCHOOLS	118.9	103.8	99.1	112.9	102.4
202	TURNER-KANSAS CITY	98.2	110.4	103.6	85.9	100.0
203	PIPER-KANSAS CITY	82.7	86.4	107.0	89.5	99.9
204	BONNER SPRINGS	86.0	96.8	103.3	85.5	100.6
205	BLUESTEM	91.5	93.3	101.3	97.1	99.7
206	REMINGTON-WHITEWATER	91.6	93.4	101.6	97.1	99.4
207	FT LEAVENWORTH	75.1	86.3	102.4	85.5	99.4
208	WAKEENEY	94.6	95.1	97.1	103.1	99.4
209	MOSCOW PUBLIC SCHOOLS	128.7	103.5	106.3	112.9	103.6
210	HUGOTON PUBLIC SCHOOLS	103.9	105.0	109.2	89.5	101.2
211	NORTON COMMUNITY SCHOOLS	94.9	97.4	101.0	97.1	99.4
212	NORTHERN VALLEY	112.0	104.0	95.8	112.9	99.4
213	WEST SOLOMON VALLEY SCHOOLS	127.4	97.1	85.8	151.6	100.9
214	ULYSSES	97.7	106.2	106.3	85.5	101.2
215	LAKIN	109.7	103.3	108.0	97.1	101.2
216	DEERFIELD	127.5	111.8	104.7	103.1	105.7
217	ROLLA	135.1	112.0	103.9	112.9	102.8
218	ELKHART	103.3	97.6	107.5	97.1	101.3
219	MINNEOLA	117.2	103.6	99.2	112.9	101.0
220	ASHLAND	111.2	101.4	97.6	112.9	99.4
221	NORTH CENTRAL	113.5	100.2	85.6	133.2	99.4
222	WASHINGTON SCHOOLS	93.6	95.0	95.7	103.1	100.0
223	BARNES	97.5	100.9	94.2	103.1	99.4
224	CLIFTON-CLYDE	96.3	98.7	94.2	103.1	100.4
225	FOWLER	129.6	112.5	100.6	112.9	101.4
226	MEADE	96.8	96.0	103.8	97.1	99.9
227	JETMORE	106.0	95.8	98.5	112.9	99.4
228	HANSTON	135.4	102.0	88.1	151.6	99.4
229	BLUE VALLEY	85.5	85.2	115.6	87.2	99.6
230	SPRING HILL	84.0	88.9	105.6	89.5	99.9
231	GARDNER-EDGERTON-ANTIOCH	83.6	92.2	106.1	85.9	99.5

District Number	District Name	Overall Cost Index	Poverty Cost Index	Teacher Salary Cost Index	Enrollment Cost Index	Bilingual Cost Index
232	DE SOTO	84.2	89.4	109.8	85.9	99.8
233	OLATHE	88.1	90.9	111.2	87.2	100.0
234	FORT SCOTT	91.0	107.1	99.8	85.5	99.5
235	UNIONTOWN	108.3	107.4	97.9	103.1	99.9
237	SMITH CENTER	99.8	100.3	97.1	103.1	99.4
238	WEST SMITH COUNTY	110.6	101.5	97.1	112.9	99.4
239	NORTH OTTAWA COUNTY	94.5	97.3	99.5	97.1	100.5
240	TWIN VALLEY	89.8	92.6	100.5	97.1	99.4
241	WALLACE COUNTY SCHOOLS	107.5	100.3	95.4	112.9	99.4
242	WESKAN	126.1	102.1	93.3	133.2	99.4
243	LEBO-WAVERLY	95.2	97.3	101.0	97.1	99.7
244	BURLINGTON	95.2	97.1	101.7	96.1	100.3
245	LEROY-GRIDLEY	97.9	98.8	96.7	103.1	99.4
246	NORTHEAST	107.6	111.1	100.3	97.1	99.4
247	CHEROKEE	100.7	101.9	103.2	96.1	99.7
248	GIRARD	89.9	98.2	102.8	89.5	99.4
249	FRONTENAC PUBLIC SCHOOLS	97.5	97.9	103.1	97.1	99.4
250	PITTSBURG	99.5	114.1	101.8	85.5	100.3
251	NORTH LYON COUNTY	94.1	98.8	98.3	97.1	99.7
252	SOUTHERN LYON COUNTY	91.1	95.2	98.8	97.1	99.7
253	EMPORIA	100.2	112.1	101.8	85.9	102.2
254	BARBER COUNTY NORTH	93.9	95.3	101.7	97.1	99.7
255	SOUTH BARBER	108.2	98.6	97.7	112.9	99.4
256	MARMATON VALLEY	103.2	103.5	96.8	103.1	99.9
257	IOLA	92.2	104.9	98.8	89.5	99.4
258	HUMBOLDT	97.0	102.2	97.8	97.1	99.8
259	WICHITA	121.4	133.9	103.0	87.2	101.0
260	DERBY	92.0	98.6	107.4	87.2	99.7
261	HAYSVILLE	90.5	102.4	103.1	85.9	99.8
262	VALLEY CENTER PUBLIC SCHOOLS	81.7	92.3	103.9	85.5	99.6
263	MULVANE	81.8	93.9	102.4	85.5	99.4
264	CLEARWATER	84.1	90.3	104.6	89.5	99.4
265	GODDARD	81.7	89.9	106.5	85.9	99.4
266	MAIZE	83.7	87.8	109.8	87.2	99.6
267	RENWICK	78.5	88.8	103.8	85.5	99.5
268	CHENEY	88.9	88.8	103.4	97.1	99.7
269	PALCO	109.9	100.8	97.1	112.9	99.4
270	PLAINVILLE	102.8	99.5	99.6	103.1	100.6
271	STOCKTON	100.3	99.5	98.3	103.1	99.4
272	WACONDA	98.2	100.1	94.9	103.1	100.3
273	BELOIT	92.2	94.4	101.9	96.1	99.7
274	OAKLEY	102.7	102.2	98.1	103.1	99.4

District Number	District Name	Overall Cost Index	Poverty Cost Index	Teacher Salary Cost Index	Enrollment Cost Index	Bilingual Cost Index
275	TRIPLAINS	129.4	100.3	85.6	151.6	99.4
278	MANKATO	108.7	101.5	94.6	112.9	100.3
279	JEWELL	110.1	103.1	94.1	112.9	100.5
281	HILL CITY	101.5	101.2	97.8	103.1	99.4
282	WEST ELK	106.4	107.7	96.4	103.1	99.4
283	ELK VALLEY	129.4	119.4	95.6	112.9	100.4
284	CHASE COUNTY	102.3	102.1	97.7	103.1	99.4
285	CEDAR VALE	117.3	108.9	95.9	112.9	99.4
286	CHAUTAUQUA COUNTY COMMUNITY SCHOOLS	105.1	105.6	97.1	103.1	99.4
287	WEST FRANKLIN	98.3	99.3	103.6	96.1	99.5
288	CENTRAL HEIGHTS	93.9	96.5	100.1	97.1	100.1
289	WELLSVILLE	90.3	91.2	103.6	96.1	99.4
290	OTTAWA	86.5	100.6	100.8	85.5	99.7
291	GRINNELL PUBLIC SCHOOLS	110.4	91.7	91.0	133.2	99.4
292	WHEATLAND	108.0	100.3	95.8	112.9	99.4
293	QUINTER PUBLIC SCHOOLS	97.6	94.9	100.4	103.1	99.4
294	OBERLIN	98.1	97.3	98.1	103.1	99.8
295	PRAIRIE HEIGHTS	124.5	97.4	84.8	151.6	99.4
297	ST FRANCIS COMMUNITY SCHOOLS	102.5	100.2	99.4	103.1	99.9
298	LINCOLN	104.0	103.7	97.9	103.1	99.4
299	SYLVAN GROVE	116.3	107.3	96.6	112.9	99.4
300	COMANCHE COUNTY	104.1	95.2	96.8	112.9	100.1
303	NESS CITY	102.7	94.7	96.6	112.9	99.4
305	SALINA	96.8	106.3	104.5	87.2	100.0
306	SOUTHEAST OF SALINE	90.4	90.0	103.7	97.1	99.7
307	ELL-SALINE	97.6	94.5	100.3	103.1	99.9
308	HUTCHINSON PUBLIC SCHOOLS	101.7	118.6	100.3	85.9	99.5
309	NICKERSON	94.2	104.2	101.6	89.5	99.4
310	FAIRFIELD	107.5	107.9	96.8	103.1	99.8
311	PRETTY PRAIRIE	95.4	93.0	100.2	103.1	99.4
312	HAVEN PUBLIC SCHOOLS	86.6	95.4	101.7	89.5	99.6
313	BUHLER	84.1	95.6	103.5	85.5	99.5
314	BREWSTER	117.7	99.0	89.9	133.2	99.4
315	COLBY PUBLIC SCHOOLS	86.2	96.0	100.8	89.5	99.5
316	GOLDEN PLAINS	117.1	109.6	94.5	112.9	100.1
320	WAMEGO	85.0	93.0	102.8	89.5	99.4
321	KAW VALLEY	84.0	94.5	99.5	89.5	99.8
322	ONAGA-HAVENSVILLE-WHEATON	94.1	93.9	97.8	103.1	99.4
323	ROCK CREEK	93.0	94.7	101.5	97.1	99.7
324	EASTERN HEIGHTS	115.8	96.9	90.2	133.2	99.4
325	PHILLIPSBURG	95.1	95.9	102.4	97.1	99.7

District Number	District Name	Overall Cost Index	Poverty Cost Index	Teacher Salary Cost Index	Enrollment Cost Index	Bilingual Cost Index
326	LOGAN	112.1	102.6	97.4	112.9	99.4
327	ELLSWORTH	93.3	95.7	100.5	97.1	99.8
328	LORRAINE	101.1	101.9	96.5	103.1	99.8
329	MILL CREEK VALLEY	93.6	92.4	98.1	103.1	100.2
330	WABAUNSEE EAST	95.4	95.1	97.6	103.1	99.8
331	KINGMAN - NORWICH	92.0	100.1	103.1	89.5	99.6
332	CUNNINGHAM	107.4	97.8	96.7	112.9	100.6
333	CONCORDIA	92.4	105.4	98.3	89.5	99.6
334	SOUTHERN CLOUD	110.4	105.4	92.6	112.9	100.1
335	NORTH JACKSON	96.6	96.2	98.0	103.1	99.4
336	HOLTON	85.9	94.3	102.3	89.5	99.4
337	ROYAL VALLEY	98.5	99.2	103.7	96.1	99.6
338	VALLEY FALLS	97.5	94.3	100.9	103.1	99.4
339	JEFFERSON COUNTY NORTH	96.5	93.8	100.5	103.1	99.4
340	JEFFERSON WEST	93.4	91.9	106.3	96.1	99.4
341	OSKALOOSA PUBLIC SCHOOLS	99.0	99.8	102.7	97.1	99.4
342	MCLOUTH	92.5	93.0	103.0	97.1	99.4
343	PERRY PUBLIC SCHOOLS	96.6	94.8	106.7	96.1	99.4
344	PLEASANTON	109.5	108.6	98.0	103.1	99.9
345	SEAMAN	81.8	92.3	103.1	85.9	100.1
346	JAYHAWK	100.9	102.4	101.6	97.1	99.8
347	KINSLEY-OFFERLE	105.9	104.6	97.3	103.1	101.0
348	BALDWIN CITY	85.5	90.2	105.9	89.5	100.0
349	STAFFORD	106.7	108.5	96.0	103.1	99.4
350	ST JOHN-HUDSON	110.0	108.7	98.2	103.1	100.0
351	MACKSVILLE	111.5	112.0	96.0	103.1	100.6
352	GOODLAND	100.9	102.3	101.9	96.1	100.8
353	WELLINGTON	91.5	105.6	101.6	85.5	99.6
354	CLAFLIN	93.6	91.6	99.7	103.1	99.4
355	ELLINWOOD PUBLIC SCHOOLS	96.5	98.4	101.1	97.1	99.8
356	CONWAY SPRINGS	92.4	93.2	102.6	97.1	99.4
357	BELLE PLAINE	103.6	102.9	105.4	96.1	99.4
358	OXFORD	95.8	93.1	100.5	103.1	99.4
359	ARGONIA PUBLIC SCHOOLS	117.5	107.1	97.7	112.9	99.4
360	CALDWELL	116.8	104.6	98.3	112.9	100.6
361	ANTHONY-HARPER	103.8	105.7	102.8	96.1	99.4
362	PRAIRIE VIEW	94.5	95.3	103.6	96.1	99.6
363	HOLCOMB	103.6	101.0	106.0	96.1	100.7
364	MARYSVILLE	93.9	96.4	101.1	96.1	100.2
365	GARNETT	90.7	102.6	99.1	89.5	99.6
366	WOODSON	99.8	105.3	97.8	97.1	99.8
367	OSAWATOMIE	96.5	106.6	101.7	89.5	99.4

District Number	District Name	Overall Cost Index	Poverty Cost Index	Teacher Salary Cost Index	Enrollment Cost Index	Bilingual Cost Index
368	PAOLA	84.4	94.9	104.4	85.5	99.7
369	BURRTON	116.3	105.2	97.7	112.9	100.2
371	MONTEZUMA	117.8	100.9	100.7	112.9	102.5
372	SILVER LAKE	88.5	86.6	103.7	97.1	101.4
373	NEWTON	94.3	105.1	104.5	85.9	99.9
374	SUBLETTE	113.2	101.5	105.5	103.1	102.6
375	CIRCLE	86.5	94.9	102.3	89.5	99.6
376	STERLING	98.2	100.1	101.2	97.1	99.8
377	ATCHISON COUNTY COMMUNITY SCHOOLS	93.9	95.8	100.7	97.1	100.2
378	RILEY COUNTY	88.1	90.4	100.8	97.1	99.4
379	CLAY CENTER	87.3	98.4	99.3	89.5	99.7
380	VERMILLION	90.6	94.7	98.1	97.1	100.4
381	SPEARVILLE	91.5	89.4	99.8	103.1	99.4
382	PRATT	90.6	100.2	101.3	89.5	99.6
383	MANHATTAN	87.3	95.6	105.1	87.2	99.7
384	BLUE VALLEY	98.9	91.7	96.0	112.9	99.4
385	ANDOVER	81.9	88.5	108.3	85.9	99.5
386	MADISON-VIRGIL	110.2	101.4	95.3	112.9	100.9
387	ALTOONA-MIDWAY	115.3	107.1	95.2	112.9	100.1
388	ELLIS	97.2	96.0	98.8	103.1	99.4
389	EUREKA	97.4	103.3	97.6	97.1	99.4
390	HAMILTON	128.0	106.8	89.1	133.2	101.0
392	OSBORNE COUNTY	103.8	103.0	98.0	103.1	99.8
393	SOLOMON	100.6	99.0	98.7	103.1	99.9
394	ROSE HILL PUBLIC SCHOOLS	79.3	90.7	102.6	85.5	99.7
395	LACROSSE	101.6	102.4	96.8	103.1	99.4
396	DOUGLASS PUBLIC SCHOOLS	94.9	95.6	103.9	96.1	99.4
397	CENTRE	106.2	98.7	95.9	112.9	99.4
398	PEABODY-BURNS	99.2	98.7	97.7	103.1	99.9
399	PARADISE	112.3	106.0	94.3	112.9	99.4
400	SMOKY VALLEY	91.8	90.3	106.2	96.1	99.6
401	CHASE-RAYMOND	114.9	108.9	94.0	112.9	99.4
402	AUGUSTA	83.4	97.0	101.1	85.5	99.4
403	OTIS-BISON	111.6	103.3	95.6	112.9	100.1
404	RIVERTON	107.3	106.2	105.0	96.1	100.1
405	LYONS	115.0	115.5	102.8	96.1	100.9
406	WATHENA	95.8	93.7	99.2	103.1	100.0
407	RUSSELL COUNTY	99.8	101.6	102.8	96.1	99.4
408	MARION	96.6	99.0	101.1	97.1	99.4
409	ATCHISON PUBLIC SCHOOLS	100.5	111.7	101.0	89.5	99.5

District Number	District Name	Overall Cost Index	Poverty Cost Index	Teacher Salary Cost Index	Enrollment Cost Index	Bilingual Cost Index
410	DURHAM-HILLSBORO-LEHIGH	95.3	93.9	103.4	97.1	101.0
411	GOESSEL	101.1	89.1	100.4	112.9	100.1
412	HOXIE COMMUNITY SCHOOLS	92.8	92.3	97.7	103.1	99.8
413	CHANUTE PUBLIC SCHOOLS	90.7	106.3	100.1	85.5	99.7
415	HIAWATHA	101.4	102.3	103.7	96.1	99.4
416	LOUISBURG	82.9	88.4	105.4	89.5	99.4
417	MORRIS COUNTY	97.9	99.9	101.8	96.1	100.1
418	MCPHERSON	81.2	93.5	102.0	85.5	99.5
419	CANTON-GALVA	93.3	92.6	98.3	103.1	99.5
420	OSAGE CITY	95.8	98.9	100.3	97.1	99.4
421	LYNDON	95.2	95.2	97.7	103.1	99.4
422	GREENSBURG	102.1	99.1	99.7	103.1	100.2
423	MOUNDRIDGE	92.6	90.3	100.0	103.1	99.4
424	MULLINVILLE	111.8	99.3	98.7	112.9	101.0
425	HIGHLAND	104.5	95.6	97.3	112.9	99.4
426	PIKE VALLEY	106.9	102.8	92.0	112.9	100.1
427	REPUBLIC COUNTY	95.9	100.0	93.6	103.1	99.4
428	GREAT BEND	99.1	111.9	102.3	85.9	100.8
429	TROY PUBLIC SCHOOLS	98.3	97.2	98.7	103.1	99.4
430	SOUTH BROWN COUNTY	104.6	108.4	99.4	97.1	100.0
431	HOISINGTON	98.1	101.8	99.8	97.1	99.4
432	VICTORIA	99.1	89.5	98.6	112.9	99.4
433	MIDWAY SCHOOLS	108.5	100.2	96.5	112.9	99.4
434	SANTA FE TRAIL	87.2	98.2	99.6	89.5	99.6
435	ABILENE	90.1	99.7	101.5	89.5	99.4
436	CANEY VALLEY	102.2	101.9	104.8	96.1	99.6
437	AUBURN WASHBURN	83.7	92.1	106.1	85.9	99.6
438	SKYLINE SCHOOLS	96.5	94.5	99.1	103.1	99.9
439	SEDGWICK PUBLIC SCHOOLS	91.6	92.8	102.3	97.1	99.4
440	HALSTEAD	96.1	97.1	102.0	97.1	100.0
441	SABETHA	93.9	93.9	103.9	96.1	100.1
442	NEMAHA VALLEY SCHOOLS	93.6	92.0	99.0	103.1	99.8
443	DODGE CITY	118.8	120.1	106.9	87.2	106.2
444	LITTLE RIVER	99.3	92.6	95.5	112.9	99.4
445	COFFEYVILLE	97.7	113.8	100.5	85.5	100.0
446	INDEPENDENCE	92.5	106.7	101.4	85.5	100.0
447	CHERRYVALE	104.1	107.3	100.5	97.1	99.4
448	INMAN	94.1	90.8	100.6	103.1	99.8
449	EASTON	94.1	91.2	105.4	97.1	100.8
450	SHAWNEE HEIGHTS	82.3	92.5	104.1	85.9	99.5
451	B & B	104.6	96.4	96.6	112.9	99.4
452	STANTON COUNTY	120.2	107.3	106.1	103.1	102.4

District Number	District Name	Overall Cost Index	Poverty Cost Index	Teacher Salary Cost Index	Enrollment Cost Index	Bilingual Cost Index
453	LEAVENWORTH	100.7	113.5	103.4	85.9	99.9
454	BURLINGAME	97.8	97.7	97.1	103.1	100.0
455	HILLCREST RURAL SCHOOLS	125.7	112.1	84.7	133.2	99.4
456	MARAIS DES CYGNES VALLEY	119.0	112.0	94.2	112.9	99.9
457	GARDEN CITY	110.2	113.8	107.7	87.2	103.2
458	BASEHOR-LINWOOD	77.4	86.9	104.3	85.5	99.8
459	BUCKLIN	109.9	100.1	96.6	112.9	100.5
460	HESSTON	95.1	91.0	109.1	96.1	99.7
461	NEODESHA	100.6	101.7	102.8	96.1	100.1
462	CENTRAL	99.6	98.2	98.5	103.1	99.9
463	UDALL	101.6	100.2	98.9	103.1	99.4
464	TONGANOXIE	84.8	90.7	104.4	89.5	100.0
465	WINFIELD	92.0	102.0	104.9	85.9	100.1
466	SCOTT COUNTY	100.1	97.7	105.9	96.1	100.8
467	LEOTI	106.2	99.6	100.7	103.1	102.6
468	HEALY PUBLIC SCHOOLS	124.3	100.0	93.3	133.2	100.0
469	LANSING	77.7	87.0	104.6	85.5	99.8
470	ARKANSAS CITY	100.9	113.7	102.6	85.9	100.7
471	DEXTER	112.4	102.3	97.8	112.9	99.4
473	CHAPMAN	87.7	96.6	101.8	89.5	99.6
474	HAVILAND	111.9	101.6	98.1	112.9	99.4
475	GEARY COUNTY SCHOOLS	96.6	106.6	103.7	87.2	100.2
476	COPELAND	151.0	111.9	94.7	133.2	107.1
477	INGALLS	120.0	101.7	101.3	112.9	103.2
479	CREST	106.9	101.7	93.6	112.9	99.4
480	LIBERAL	114.8	119.2	107.3	85.9	104.4
481	RURAL VISTA	99.7	100.0	97.3	103.1	99.4
482	DIGHTON	107.8	99.7	96.3	112.9	99.4
483	KISMET-PLAINS	121.0	116.1	104.3	97.1	102.8
484	FREDONIA	102.9	107.6	99.1	97.1	99.4
486	ELWOOD	109.2	108.8	97.2	103.1	100.2
487	HERINGTON	96.1	99.2	99.9	97.1	99.8
488	AXTELL	92.6	94.5	95.6	103.1	99.4
489	HAYS	86.2	96.2	104.6	85.9	99.7
490	EL DORADO	85.9	102.0	98.9	85.5	99.5
491	EUDORA	85.7	93.0	103.6	89.5	99.4
492	FLINTHILLS	95.9	92.4	99.7	103.1	100.9
493	COLUMBUS	95.5	106.5	100.8	89.5	99.4
494	SYRACUSE	122.1	112.0	103.0	103.1	102.7
495	FT LARNED	99.3	101.1	102.8	96.1	99.4
496	PAWNEE HEIGHTS	106.7	98.5	96.4	112.9	99.4
497	LAWRENCE	92.2	96.8	109.4	87.2	100.0
498	VALLEY HEIGHTS	97.2	99.3	95.5	103.1	99.4

District Number	District Name	Overall Cost Index	Poverty Cost Index	Teacher Salary Cost Index	Enrollment Cost Index	Bilingual Cost Index
499	GALENA	119.4	122.1	101.7	96.1	100.1
500	KANSAS CITY	135.9	149.4	102.3	87.2	102.0
501	TOPEKA PUBLIC SCHOOLS	116.5	133.3	100.4	87.2	99.8
502	LEWIS	125.2	104.1	89.9	133.2	100.4
503	PARSONS	99.5	112.3	99.6	89.5	99.4
504	OSWEGO	102.8	106.3	100.1	97.1	99.4
505	CHETOPA	137.8	128.5	95.5	112.9	99.4
506	LABETTE COUNTY	91.7	98.8	103.9	89.5	99.9
507	SATANTA	120.3	104.8	107.2	103.1	103.8
508	BAXTER SPRINGS	106.8	107.9	103.4	96.1	99.7
509	SOUTH HAVEN	106.3	97.2	97.4	112.9	99.4
511	ATTICA	127.4	105.1	91.6	133.2	99.4
512	SHAWNEE MISSION PUBLIC SCHOOLS	89.1	92.2	110.9	87.2	100.1

Appendix E: Pupil Weights for Kansas Districts

District Number	District Name	Poverty (Free Lunch) Weight	Bilingual Weight	Enrollment Weight
District Average		0.707	0.139	0.178
101	ERIE-ST PAUL	0.707	0.139	0.047
102	CIMARRON-ENSIGN	0.682	0.140	0.136
103	CHEYLIN	0.703		0.321
104	WHITE ROCK	0.700		0.557
105	RAWLINS COUNTY	0.687		0.205
106	WESTERN PLAINS	0.691		0.321
200	GREELEY COUNTY SCHOOLS	0.708	0.141	0.321
202	TURNER-KANSAS CITY	0.888	0.139	0.005
203	PIPER-KANSAS CITY	0.671	0.139	0.047
204	BONNER SPRINGS	0.722	0.139	0.000
205	BLUESTEM	0.671	0.139	0.136
206	REMINGTON-WHITEWATER	0.671		0.136
207	FT LEAVENWORTH	0.783		0.000
208	WAKEENEY	0.676		0.205
209	MOSCOW PUBLIC SCHOOLS	0.707	0.141	0.321
210	HUGOTON PUBLIC SCHOOLS	0.713	0.140	0.047
211	NORTON COMMUNITY SCHOOLS	0.686		0.136
212	NORTHERN VALLEY	0.709		0.321
213	WEST SOLOMON VALLEY SCHOOLS	0.683	0.140	0.773
214	ULYSSES	0.718	0.140	0.000
215	LAKIN	0.706	0.140	0.136
216	DEERFIELD	0.736	0.143	0.205
217	ROLLA	0.736	0.141	0.321
218	ELKHART	0.687	0.140	0.136
219	MINNEOLA	0.707	0.140	0.321
220	ASHLAND	0.699		0.321
221	NORTH CENTRAL	0.695		0.557
222	WASHINGTON SCHOOLS	0.677	0.139	0.205
223	BARNES	0.698		0.205
224	CLIFTON-CLYDE	0.690	0.139	0.205
225	FOWLER	0.738	0.140	0.321
226	MEADE	0.680	0.139	0.136
227	JETMORE	0.679		0.321
228	HANSTON	0.701		0.773
229	BLUE VALLEY	0.770	0.139	0.019
230	SPRING HILL	0.668	0.139	0.047
231	GARDNER-EDGERTON-ANTIOCH	0.687	0.139	0.005
232	DE SOTO	0.684	0.139	0.005
233	OLATHE	0.856	0.139	0.019
234	FORT SCOTT	0.724	0.139	0.000

District Number	District Name	Poverty (Free Lunch) Weight	Bilingual Weight	Enrollment Weight
235	UNIONTOWN	0.721	0.139	0.205
237	SMITH CENTER	0.696		0.205
238	WEST SMITH COUNTY	0.700		0.321
239	NORTH OTTAWA COUNTY	0.685	0.139	0.136
240	TWIN VALLEY	0.669		0.136
241	WALLACE COUNTY SCHOOLS	0.695		0.321
242	WESKAN	0.702		0.557
243	LEBO-WAVERLY	0.686	0.139	0.136
244	BURLINGTON	0.687	0.139	0.123
245	LEROY-GRIDLEY	0.691		0.205
246	NORTHEAST	0.737		0.136
247	CHEROKEE	0.703	0.139	0.123
248	GIRARD	0.690		0.047
249	FRONTENAC PUBLIC SCHOOLS	0.709		0.136
250	PITTSBURG	0.786	0.139	0.000
251	NORTH LYON COUNTY	0.690	0.139	0.136
252	SOUTHERN LYON COUNTY	0.678	0.139	0.136
253	EMPORIA	0.762	0.141	0.005
254	BARBER COUNTY NORTH	0.678	0.139	0.136
255	SOUTH BARBER	0.689		0.321
256	MARMATON VALLEY	0.707	0.139	0.205
257	IOLA	0.718	0.139	0.047
258	HUMBOLDT	0.705	0.139	0.136
259	WICHITA	1.058	0.140	0.019
260	DERBY	0.779	0.139	0.019
261	HAYSVILLE	0.790	0.139	0.005
262	VALLEY CENTER PUBLIC SCHOOLS	0.685	0.139	0.000
263	MULVANE	0.687		0.000
264	CLEARWATER	0.665		0.047
265	GODDARD	0.697		0.005
266	MAIZE	0.736	0.139	0.019
267	RENWICK	0.659	0.139	0.000
268	CHENEY	0.657	0.139	0.136
269	PALCO	0.697		0.321
270	PLAINVILLE	0.693	0.139	0.205
271	STOCKTON	0.693		0.205
272	WACONDA	0.695	0.139	0.205
273	BELOIT	0.675	0.139	0.123
274	OAKLEY	0.702		0.205
275	TRIPLAINS	0.695		0.773
278	MANKATO	0.700	0.139	0.321
279	JEWELL	0.705	0.139	0.321
281	HILL CITY	0.698		0.205
282	WEST ELK	0.722		0.205

District Number	District Name	Poverty (Free Lunch) Weight	Bilingual Weight	Enrollment Weight
283	ELK VALLEY	0.762	0.139	0.321
284	CHASE COUNTY	0.702		0.205
285	CEDAR VALE	0.726		0.321
286	CHAUTAUQUA COUNTY COMMUNITY SCHOOLS	0.715		0.205
287	WEST FRANKLIN	0.694	0.139	0.123
288	CENTRAL HEIGHTS	0.684	0.139	0.136
289	WELLSVILLE	0.666		0.123
290	OTTAWA	0.710	0.139	0.000
291	GRINNELL PUBLIC SCHOOLS	0.664		0.557
292	WHEATLAND	0.695		0.321
293	QUINTER PUBLIC SCHOOLS	0.676		0.205
294	OBERLIN	0.684	0.139	0.205
295	PRAIRIE HEIGHTS	0.685		0.773
297	ST FRANCIS COMMUNITY SCHOOLS	0.695	0.139	0.205
298	LINCOLN	0.707		0.205
299	SYLVAN GROVE	0.720		0.321
300	COMANCHE COUNTY	0.677	0.139	0.321
303	NESS CITY	0.675		0.321
305	SALINA	0.773	0.139	0.019
306	SOUTHEAST OF SALINE	0.659	0.139	0.136
307	ELL-SALINE	0.675	0.139	0.205
308	HUTCHINSON PUBLIC SCHOOLS	1.018	0.139	0.005
309	NICKERSON	0.713		0.047
310	FAIRFIELD	0.722	0.139	0.205
311	PRETTY PRAIRIE	0.669		0.205
312	HAVEN PUBLIC SCHOOLS	0.680	0.139	0.047
313	BUHLER	0.689	0.139	0.000
314	BREWSTER	0.690		0.557
315	COLBY PUBLIC SCHOOLS	0.681	0.139	0.047
316	GOLDEN PLAINS	0.728	0.139	0.321
320	WAMEGO	0.673		0.047
321	KAW VALLEY	0.676	0.139	0.047
322	ONAGA-HAVENSVILLE-WHEATON	0.673		0.205
323	ROCK CREEK	0.677	0.139	0.136
324	EASTERN HEIGHTS	0.683		0.557
325	PHILLIPSBURG	0.680	0.139	0.136
326	LOGAN	0.703		0.321
327	ELLSWORTH	0.679	0.139	0.136
328	LORRAINE	0.701	0.139	0.205
329	MILL CREEK VALLEY	0.667	0.139	0.205
330	WABAUNSEE EAST	0.677	0.139	0.205
331	KINGMAN - NORWICH	0.696	0.139	0.047
332	CUNNINGHAM	0.686	0.139	0.321
333	CONCORDIA	0.715	0.139	0.047

District Number	District Name	Poverty (Free Lunch) Weight	Bilingual Weight	Enrollment Weight
334	SOUTHERN CLOUD	0.714	0.139	0.321
335	NORTH JACKSON	0.682		0.205
336	HOLTON	0.678		0.047
337	ROYAL VALLEY	0.695	0.139	0.123
338	VALLEY FALLS	0.676		0.205
339	JEFFERSON COUNTY NORTH	0.674		0.205
340	JEFFERSON WEST	0.674		0.123
341	OSKALOOSA PUBLIC SCHOOLS	0.698		0.136
342	MCLOUTH	0.673		0.136
343	PERRY PUBLIC SCHOOLS	0.680		0.123
344	PLEASANTON	0.727	0.139	0.205
345	SEAMAN	0.692	0.139	0.005
346	JAYHAWK	0.704	0.139	0.136
347	KINSLEY-OFFERLE	0.711	0.140	0.205
348	BALDWIN CITY	0.665	0.139	0.047
349	STAFFORD	0.725		0.205
350	ST JOHN-HUDSON	0.725	0.139	0.205
351	MACKSVILLE	0.737	0.139	0.205
352	GOODLAND	0.703	0.140	0.123
353	WELLINGTON	0.719	0.139	0.000
354	CLAFLIN	0.665		0.205
355	ELLINWOOD PUBLIC SCHOOLS	0.690	0.139	0.136
356	CONWAY SPRINGS	0.672		0.136
357	BELLE PLAINE	0.711		0.123
358	OXFORD	0.671		0.205
359	ARGONIA PUBLIC SCHOOLS	0.720		0.321
360	CALDWELL	0.711	0.139	0.321
361	ANTHONY-HARPER	0.715		0.123
362	PRAIRIE VIEW	0.679	0.139	0.123
363	HOLCOMB	0.700	0.139	0.123
364	MARYSVILLE	0.683	0.139	0.123
365	GARNETT	0.705	0.139	0.047
366	WOODSON	0.713	0.139	0.136
367	OSAWATOMIE	0.725		0.047
368	PAOLA	0.682	0.139	0.000
369	BURRTON	0.714	0.139	0.321
371	MONTEZUMA	0.698	0.141	0.321
372	SILVER LAKE	0.650	0.140	0.136
373	NEWTON	0.731	0.139	0.005
374	SUBLETTE	0.700	0.141	0.205
375	CIRCLE	0.681	0.139	0.047
376	STERLING	0.697	0.139	0.136
377	ATCHISON COUNTY COMMUNITY SCHOOLS	0.680	0.139	0.136
378	RILEY COUNTY	0.662		0.136

District Number	District Name	Poverty (Free Lunch) Weight	Bilingual Weight	Enrollment Weight
379	CLAY CENTER	0.690	0.139	0.047
380	VERMILLION	0.675	0.139	0.136
381	SPEARVILLE	0.657		0.205
382	PRATT	0.698	0.139	0.047
383	MANHATTAN	0.700	0.139	0.019
384	BLUE VALLEY	0.664		0.321
385	ANDOVER	0.700	0.139	0.005
386	MADISON-VIRGIL	0.700	0.140	0.321
387	ALTOONA-MIDWAY	0.720	0.139	0.321
388	ELLIS	0.680		0.205
389	EUREKA	0.706		0.136
390	HAMILTON	0.718	0.140	0.557
392	OSBORNE COUNTY	0.705	0.139	0.205
393	SOLOMON	0.692	0.139	0.205
394	ROSE HILL PUBLIC SCHOOLS	0.682	0.139	0.000
395	LACROSSE	0.703		0.205
396	DOUGLASS PUBLIC SCHOOLS	0.683		0.123
397	CENTRE	0.690		0.321
398	PEABODY-BURNS	0.690	0.139	0.205
399	PARADISE	0.715		0.321
400	SMOKY VALLEY	0.660	0.139	0.123
401	CHASE-RAYMOND	0.726		0.321
402	AUGUSTA	0.704		0.000
403	OTIS-BISON	0.706	0.139	0.321
404	RIVERTON	0.726	0.139	0.123
405	LYONS	0.753	0.140	0.123
406	WATHENA	0.674	0.139	0.205
407	RUSSELL COUNTY	0.700		0.123
408	MARION	0.692		0.136
409	ATCHISON PUBLIC SCHOOLS	0.757	0.139	0.047
410	DURHAM-HILLSBORO-LEHIGH	0.674	0.140	0.136
411	GOESSEL	0.656	0.139	0.321
412	HOXIE COMMUNITY SCHOOLS	0.666	0.139	0.205
413	CHANUTE PUBLIC SCHOOLS	0.727	0.139	0.000
415	HIAWATHA	0.704		0.123
416	LOUISBURG	0.658		0.047
417	MORRIS COUNTY	0.695	0.139	0.123
418	MCPHERSON	0.681	0.139	0.000
419	CANTON-GALVA	0.669	0.139	0.205
420	OSAGE CITY	0.694		0.136
421	LYNDON	0.679		0.205
422	GREENSBURG	0.691	0.139	0.205
423	MOUNDRIDGE	0.660		0.205
424	MULLINVILLE	0.692	0.140	0.321

District Number	District Name	Poverty (Free Lunch) Weight	Bilingual Weight	Enrollment Weight
425	HIGHLAND	0.680		0.321
426	PIKE VALLEY	0.705	0.139	0.321
427	REPUBLIC COUNTY	0.695		0.205
428	GREAT BEND	0.748	0.140	0.005
429	TROY PUBLIC SCHOOLS	0.687		0.205
430	SOUTH BROWN COUNTY	0.726	0.139	0.136
431	HOISINGTON	0.702		0.136
432	VICTORIA	0.657		0.321
433	MIDWAY SCHOOLS	0.696		0.321
434	SANTA FE TRAIL	0.692	0.139	0.047
435	ABILENE	0.702		0.047
436	CANEY VALLEY	0.704	0.139	0.123
437	AUBURN WASHBURN	0.692	0.139	0.005
438	SKYLINE SCHOOLS	0.675	0.139	0.205
439	SEDGWICK PUBLIC SCHOOLS	0.676		0.136
440	HALSTEAD	0.687	0.139	0.136
441	SABETHA	0.674	0.139	0.123
442	NEMAHA VALLEY SCHOOLS	0.668	0.139	0.205
443	DODGE CITY	0.773	0.143	0.019
444	LITTLE RIVER	0.668		0.321
445	COFFEYVILLE	0.754	0.139	0.000
446	INDEPENDENCE	0.724	0.139	0.000
447	CHERRYVALE	0.724		0.136
448	INMAN	0.663	0.139	0.205
449	EASTON	0.666	0.140	0.136
450	SHAWNEE HEIGHTS	0.683	0.139	0.005
451	B & B	0.682		0.321
452	STANTON COUNTY	0.720	0.141	0.205
453	LEAVENWORTH	0.920	0.139	0.005
454	BURLINGAME	0.689	0.139	0.205
455	HILLCREST RURAL SCHOOLS	0.737		0.557
456	MARAIS DES CYGNES VALLEY	0.737	0.139	0.321
457	GARDEN CITY	0.748	0.141	0.019
458	BASEHOR-LINWOOD	0.661	0.139	0.000
459	BUCKLIN	0.695	0.139	0.321
460	HESSTON	0.670	0.139	0.123
461	NEODESHA	0.705	0.139	0.123
462	CENTRAL	0.688	0.139	0.205
463	UDALL	0.696		0.205
464	TONGANOXIE	0.667	0.139	0.047
465	WINFIELD	0.708	0.139	0.005
466	SCOTT COUNTY	0.686	0.140	0.123
467	LEOTI	0.693	0.141	0.205
468	HEALY PUBLIC SCHOOLS	0.694	0.139	0.557

District Number	District Name	Poverty (Free Lunch) Weight	Bilingual Weight	Enrollment Weight
469	LANSING	0.674	0.139	0.000
470	ARKANSAS CITY	0.752	0.139	0.005
471	DEXTER	0.703		0.321
473	CHAPMAN	0.683	0.139	0.047
474	HAVILAND	0.700		0.321
475	GEARY COUNTY SCHOOLS	0.734	0.139	0.019
476	COPELAND	0.736	0.144	0.557
477	INGALLS	0.700	0.141	0.321
479	CREST	0.701		0.321
480	LIBERAL	0.777	0.142	0.005
481	RURAL VISTA	0.695		0.205
482	DIGHTON	0.693		0.321
483	KISMET-PLAINS	0.751	0.141	0.136
484	FREDONIA	0.722		0.136
486	ELWOOD	0.751	0.139	0.205
487	HERINGTON	0.695	0.139	0.136
488	AXTELL	0.675		0.205
489	HAYS	0.686	0.139	0.005
490	EL DORADO	0.713	0.139	0.000
491	EUDORA	0.684		0.047
492	FLINTHILLS	0.667	0.140	0.205
493	COLUMBUS	0.719		0.047
494	SYRACUSE	0.736	0.141	0.205
495	FT LARNED	0.699		0.123
496	PAWNEE HEIGHTS	0.689		0.321
497	LAWRENCE	0.720	0.139	0.019
498	VALLEY HEIGHTS	0.693		0.205
499	GALENA	0.814	0.139	0.123
500	KANSAS CITY	1.147	0.140	0.019
501	TOPEKA PUBLIC SCHOOLS	1.121	0.139	0.019
502	LEWIS	0.709	0.139	0.557
503	PARSONS	0.759		0.047
504	OSWEGO	0.725		0.136
505	CHETOPA	0.796		0.321
506	LABETTE COUNTY	0.692	0.139	0.047
507	SATANTA	0.712	0.142	0.205
508	BAXTER SPRINGS	0.745	0.139	0.123
509	SOUTH HAVEN	0.685		0.321
511	ATTICA	0.712		0.557
512	SHAWNEE MISSION PUBLIC SCHOOLS	0.931	0.139	0.019

Appendix F: Adjusted General Fund Budget Per Pupil in 2005-06 and, Estimated Costs to Meet Performance Outcomes In Kansas Districts (All amounts in 2003-04 dollars)

District Number	District Name	Adjusted General Fund Budget Per Pupil for 2005-06[a]	Estimated Cost Per Pupil To Meet Performance Outcomes In:			Percent Difference Between Estimated Costs and Adjusted General Fund Budget Per Pupil		
			2004	2006	2007	2004	2006	2007
Simple Average		$5,826	$5,208	$5,668	$6,120	-9.2	-1.1	6.8
Pupil Weighted Average		$4,856	$5,113	$5,565	$6,009	6.4	15.8	25.0
Total Spending (millions)		$2,159	$2,273	$2,474	$2,671			
Total Spending Increase (millions)			$115	$315	$513	5.3	14.6	23.8
101	ERIE-ST PAUL	$5,076	$4,815	$5,241	$5,659	-5.1	3.2	11.5
102	CIMARRON-ENSIGN	$5,816	$5,119	$5,572	$6,016	-12.0	-4.2	3.4
103	CHEYLIN	$7,700	$5,701	$6,205	$6,700	-26.0	-19.4	-13.0
104	WHITE ROCK	$8,006	$6,045	$6,579	$7,104	-24.5	-17.8	-11.3
105	RAWLINS COUNTY	$7,567	$5,042	$5,487	$5,925	-33.4	-27.5	-21.7
106	WESTERN PLAINS	$8,175	$5,561	$6,052	$6,535	-32.0	-26.0	-20.1
200	GREELEY COUNTY SCHOOLS	$6,524	$6,149	$6,692	$7,227	-5.7	2.6	10.8
202	TURNER-KANSAS CITY	$4,459	$5,079	$5,527	$5,968	13.9	23.9	33.8
203	PIPER-KANSAS CITY	$4,437	$4,275	$4,653	$5,024	-3.6	4.9	13.2
204	BONNER SPRINGS	$4,335	$4,444	$4,837	$5,223	2.5	11.6	20.5
205	BLUESTEM	$5,544	$4,732	$5,150	$5,561	-14.6	-7.1	0.3
206	REMINGTON-WHITEWATER	$5,813	$4,736	$5,154	$5,566	-18.5	-11.3	-4.2
207	FT LEAVENWORTH	$4,237	$3,885	$4,228	$4,565	-8.3	-0.2	7.8
208	WAKEENEY	$6,003	$4,889	$5,321	$5,746	-18.6	-11.4	-4.3
209	MOSCOW PUBLIC SCHOOLS	$7,269	$6,653	$7,240	$7,818	-8.5	-0.4	7.5
210	HUGOTON PUBLIC SCHOOLS	$5,292	$5,369	$5,844	$6,310	1.5	10.4	19.2
211	NORTON COMMUNITY SCHOOLS	$5,641	$4,909	$5,343	$5,769	-13.0	-5.3	2.3
212	NORTHERN VALLEY	$7,372	$5,788	$6,299	$6,802	-21.5	-14.5	-7.7
213	WEST SOLOMON VALLEY	$8,349	$6,585	$7,166	$7,738	-21.1	-14.2	-7.3

District Number	District Name	Adjusted General Fund Budget Per Pupil for 2005-06[a]	Estimated Cost Per Pupil To Meet Performance Outcomes In:			Percent Difference Between Estimated Costs and Adjusted General Fund Budget Per Pupil		
			2004	2006	2007	2004	2006	2007
	SCHOOLS							
214	ULYSSES	$4,538	$5,050	$5,496	$5,934	11.3	21.1	30.8
215	LAKIN	$5,795	$5,670	$6,170	$6,663	-2.2	6.5	15.0
216	DEERFIELD	$6,751	$6,594	$7,176	$7,748	-2.3	6.3	14.8
217	ROLLA	$7,451	$6,985	$7,601	$8,208	-6.3	2.0	10.2
218	ELKHART	$5,846	$5,342	$5,813	$6,277	-8.6	-0.6	7.4
219	MINNEOLA	$6,532	$6,061	$6,596	$7,123	-7.2	1.0	9.0
220	ASHLAND	$7,132	$5,749	$6,257	$6,756	-19.4	-12.3	-5.3
221	NORTH CENTRAL	$8,085	$5,867	$6,385	$6,894	-27.4	-21.0	-14.7
222	WASHINGTON SCHOOLS	$6,034	$4,840	$5,267	$5,688	-19.8	-12.7	-5.7
223	BARNES	$6,057	$5,039	$5,484	$5,921	-16.8	-9.5	-2.2
224	CLIFTON-CLYDE	$6,122	$4,980	$5,420	$5,852	-18.7	-11.5	-4.4
225	FOWLER	$7,697	$6,701	$7,292	$7,874	-12.9	-5.3	2.3
226	MEADE	$5,918	$5,005	$5,446	$5,881	-15.4	-8.0	-0.6
227	JETMORE	$6,161	$5,480	$5,964	$6,440	-11.0	-3.2	4.5
228	HANSTON	$8,319	$7,003	$7,621	$8,230	-15.8	-8.4	-1.1
229	BLUE VALLEY	$4,446	$4,420	$4,810	$5,194	-0.6	8.2	16.8
230	SPRING HILL	$4,244	$4,345	$4,729	$5,106	2.4	11.4	20.3
231	GARDNER-EDGERTON-ANTIOCH	$4,320	$4,324	$4,705	$5,081	0.1	8.9	17.6
232	DE SOTO	$4,451	$4,353	$4,738	$5,116	-2.2	6.5	14.9
233	OLATHE	$4,851	$4,556	$4,958	$5,354	-6.1	2.2	10.4
234	FORT SCOTT	$4,419	$4,705	$5,121	$5,529	6.5	15.9	25.1
235	UNIONTOWN	$6,041	$5,598	$6,092	$6,579	-7.3	0.9	8.9
237	SMITH CENTER	$5,975	$5,162	$5,618	$6,066	-13.6	-6.0	1.5
238	WEST SMITH COUNTY	$7,436	$5,717	$6,222	$6,719	-23.1	-16.3	-9.6
239	NORTH OTTAWA COUNTY	$5,797	$4,886	$5,317	$5,741	-15.7	-8.3	-1.0
240	TWIN VALLEY	$5,627	$4,645	$5,055	$5,459	-17.4	-10.2	-3.0
241	WALLACE COUNTY SCHOOLS	$7,022	$5,556	$6,047	$6,530	-20.9	-13.9	-7.0
242	WESKAN	$7,980	$6,521	$7,097	$7,664	-18.3	-11.1	-4.0
243	LEBO-WAVERLY	$5,754	$4,922	$5,357	$5,784	-14.5	-6.9	0.5
244	BURLINGTON	$5,398	$4,923	$5,357	$5,785	-8.8	-0.8	7.2
245	LEROY-GRIDLEY	$6,494	$5,061	$5,508	$5,948	-22.1	-15.2	-8.4
246	NORTHEAST	$5,973	$5,563	$6,054	$6,538	-6.9	1.4	9.5
247	CHEROKEE	$5,528	$5,208	$5,668	$6,121	-5.8	2.5	10.7
248	GIRARD	$5,169	$4,647	$5,057	$5,461	-10.1	-2.2	5.6

District Number	District Name	Adjusted General Fund Budget Per Pupil for 2005-06[a]	Estimated Cost Per Pupil To Meet Performance Outcomes In:			Percent Difference Between Estimated Costs and Adjusted General Fund Budget Per Pupil		
			2004	2006	2007	2004	2006	2007
249	FRONTENAC PUBLIC SCHOOLS	$5,475	$5,041	$5,486	$5,924	-7.9	0.2	8.2
250	PITTSBURG	$4,664	$5,146	$5,600	$6,047	10.3	20.1	29.7
251	NORTH LYON COUNTY	$5,724	$4,863	$5,292	$5,715	-15.0	-7.5	-0.2
252	SOUTHERN LYON COUNTY	$5,716	$4,708	$5,124	$5,533	-17.6	-10.4	-3.2
253	EMPORIA	$4,779	$5,178	$5,635	$6,085	8.3	17.9	27.3
254	BARBER COUNTY NORTH	$5,726	$4,856	$5,285	$5,706	-15.2	-7.7	-0.4
255	SOUTH BARBER	$6,520	$5,594	$6,088	$6,574	-14.2	-6.6	0.8
256	MARMATON VALLEY	$6,092	$5,335	$5,806	$6,270	-12.4	-4.7	2.9
257	IOLA	$4,704	$4,767	$5,187	$5,601	1.3	10.3	19.1
258	HUMBOLDT	$5,867	$5,013	$5,456	$5,891	-14.6	-7.0	0.4
259	WICHITA	$4,789	$6,276	$6,830	$7,375	31.0	42.6	54.0
260	DERBY	$4,298	$4,757	$5,177	$5,590	10.7	20.5	30.1
261	HAYSVILLE	$4,310	$4,678	$5,091	$5,498	8.5	18.1	27.6
262	VALLEY CENTER PUBLIC SCHOOLS	$4,229	$4,223	$4,596	$4,963	-0.1	8.7	17.4
263	MULVANE	$4,234	$4,230	$4,603	$4,971	-0.1	8.7	17.4
264	CLEARWATER	$5,085	$4,348	$4,732	$5,110	-14.5	-6.9	0.5
265	GODDARD	$4,179	$4,226	$4,599	$4,966	1.1	10.0	18.8
266	MAIZE	$4,194	$4,326	$4,708	$5,084	3.1	12.3	21.2
267	RENWICK	$4,171	$4,056	$4,414	$4,767	-2.8	5.8	14.3
268	CHENEY	$5,455	$4,595	$5,001	$5,400	-15.8	-8.3	-1.0
269	PALCO	$7,864	$5,684	$6,186	$6,680	-27.7	-21.3	-15.1
270	PLAINVILLE	$6,073	$5,314	$5,783	$6,245	-12.5	-4.8	2.8
271	STOCKTON	$6,119	$5,186	$5,643	$6,094	-15.3	-7.8	-0.4
272	WACONDA	$6,104	$5,079	$5,528	$5,969	-16.8	-9.4	-2.2
273	BELOIT	$5,473	$4,765	$5,185	$5,599	-12.9	-5.3	2.3
274	OAKLEY	$6,073	$5,312	$5,781	$6,242	-12.5	-4.8	2.8
275	TRIPLAINS	$8,310	$6,691	$7,282	$7,863	-19.5	-12.4	-5.4
278	MANKATO	$6,959	$5,619	$6,116	$6,604	-19.3	-12.1	-5.1
279	JEWELL	$7,614	$5,691	$6,193	$6,688	-25.3	-18.7	-12.2
281	HILL CITY	$7,271	$5,245	$5,709	$6,164	-27.9	-21.5	-15.2
282	WEST ELK	$6,122	$5,501	$5,987	$6,464	-10.1	-2.2	5.6
283	ELK VALLEY	$7,255	$6,691	$7,282	$7,863	-7.8	0.4	8.4
284	CHASE COUNTY	$5,958	$5,289	$5,756	$6,216	-11.2	-3.4	4.3
285	CEDAR VALE	$7,674	$6,066	$6,601	$7,128	-21.0	-14.0	-7.1
286	CHAUTAUQUA COUNTY COMMUNITY	$6,060	$5,436	$5,916	$6,388	-10.3	-2.4	5.4

District Number	District Name	Adjusted General Fund Budget Per Pupil for 2005-06[a]	Estimated Cost Per Pupil To Meet Performance Outcomes In:			Percent Difference Between Estimated Costs and Adjusted General Fund Budget Per Pupil		
			2004	2006	2007	2004	2006	2007
	SCHOOLS							
287	WEST FRANKLIN	$5,377	$5,082	$5,531	$5,973	-5.5	2.9	11.1
288	CENTRAL HEIGHTS	$5,662	$4,855	$5,284	$5,706	-14.3	-6.7	0.8
289	WELLSVILLE	$5,369	$4,667	$5,079	$5,484	-13.1	-5.4	2.1
290	OTTAWA	$4,319	$4,470	$4,865	$5,253	3.5	12.6	21.6
291	GRINNELL PUBLIC SCHOOLS	$7,976	$5,709	$6,213	$6,709	-28.4	-22.1	-15.9
292	WHEATLAND	$7,409	$5,583	$6,076	$6,561	-24.6	-18.0	-11.4
293	QUINTER PUBLIC SCHOOLS	$6,054	$5,047	$5,492	$5,931	-16.6	-9.3	-2.0
294	OBERLIN	$5,996	$5,073	$5,521	$5,962	-15.4	-7.9	-0.6
295	PRAIRIE HEIGHTS	$8,238	$6,439	$7,008	$7,567	-21.8	-14.9	-8.1
297	ST FRANCIS COMMUNITY SCHOOLS	$6,127	$5,298	$5,766	$6,226	-13.5	-5.9	1.6
298	LINCOLN	$6,354	$5,378	$5,853	$6,320	-15.4	-7.9	-0.5
299	SYLVAN GROVE	$7,645	$6,015	$6,546	$7,068	-21.3	-14.4	-7.5
300	COMANCHE COUNTY	$6,140	$5,381	$5,856	$6,323	-12.4	-4.6	3.0
303	NESS CITY	$6,508	$5,310	$5,779	$6,240	-18.4	-11.2	-4.1
305	SALINA	$4,411	$5,007	$5,449	$5,884	13.5	23.5	33.4
306	SOUTHEAST OF SALINE	$5,541	$4,674	$5,087	$5,493	-15.6	-8.2	-0.9
307	ELL-SALINE	$5,859	$5,048	$5,494	$5,932	-13.8	-6.2	1.2
308	HUTCHINSON PUBLIC SCHOOLS	$4,440	$5,258	$5,722	$6,179	18.4	28.9	39.2
309	NICKERSON	$5,130	$4,872	$5,302	$5,725	-5.0	3.4	11.6
310	FAIRFIELD	$6,192	$5,559	$6,050	$6,533	-10.2	-2.3	5.5
311	PRETTY PRAIRIE	$6,043	$4,935	$5,370	$5,799	-18.3	-11.1	-4.0
312	HAVEN PUBLIC SCHOOLS	$5,085	$4,475	$4,870	$5,259	-12.0	-4.2	3.4
313	BUHLER	$4,271	$4,350	$4,734	$5,112	1.9	10.8	19.7
314	BREWSTER	$7,892	$6,087	$6,624	$7,153	-22.9	-16.1	-9.4
315	COLBY PUBLIC SCHOOLS	$5,150	$4,458	$4,851	$5,238	-13.4	-5.8	1.7
316	GOLDEN PLAINS	$7,563	$6,056	$6,591	$7,117	-19.9	-12.9	-5.9
320	WAMEGO	$4,741	$4,397	$4,785	$5,167	-7.2	0.9	9.0
321	KAW VALLEY	$5,133	$4,344	$4,727	$5,105	-15.4	-7.9	-0.5
322	ONAGA-HAVENSVILLE-WHEATON	$6,026	$4,864	$5,293	$5,716	-19.3	-12.2	-5.2
323	ROCK CREEK	$5,419	$4,809	$5,233	$5,651	-11.3	-3.4	4.3

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			2004	2006	2007	2004	2006	2007
324	EASTERN HEIGHTS	$7,788	$5,985	$6,513	$7,033	-23.2	-16.4	-9.7
325	PHILLIPSBURG	$5,698	$4,915	$5,349	$5,776	-13.7	-6.1	1.4
326	LOGAN	$7,326	$5,796	$6,308	$6,812	-20.9	-13.9	-7.0
327	ELLSWORTH	$5,702	$4,822	$5,247	$5,666	-15.4	-8.0	-0.6
328	LORRAINE	$6,027	$5,227	$5,688	$6,142	-13.3	-5.6	1.9
329	MILL CREEK VALLEY	$5,874	$4,838	$5,266	$5,686	-17.6	-10.4	-3.2
330	WABAUNSEE EAST	$5,833	$4,935	$5,370	$5,799	-15.4	-7.9	-0.6
331	KINGMAN - NORWICH	$5,039	$4,758	$5,178	$5,591	-5.6	2.8	11.0
332	CUNNINGHAM	$6,802	$5,551	$6,042	$6,524	-18.4	-11.2	-4.1
333	CONCORDIA	$5,140	$4,776	$5,198	$5,612	-7.1	1.1	9.2
334	SOUTHERN CLOUD	$6,907	$5,709	$6,213	$6,709	-17.4	-10.1	-2.9
335	NORTH JACKSON	$5,953	$4,995	$5,436	$5,870	-16.1	-8.7	-1.4
336	HOLTON	$5,006	$4,440	$4,832	$5,217	-11.3	-3.5	4.2
337	ROYAL VALLEY	$5,331	$5,094	$5,544	$5,986	-4.4	4.0	12.3
338	VALLEY FALLS	$5,918	$5,041	$5,487	$5,924	-14.8	-7.3	0.1
339	JEFFERSON COUNTY NORTH	$5,874	$4,992	$5,433	$5,866	-15.0	-7.5	-0.1
340	JEFFERSON WEST	$5,180	$4,827	$5,253	$5,673	-6.8	1.4	9.5
341	OSKALOOSA PUBLIC SCHOOLS	$5,732	$5,117	$5,568	$6,013	-10.7	-2.9	4.9
342	MCLOUTH	$5,729	$4,783	$5,205	$5,621	-16.5	-9.1	-1.9
343	PERRY PUBLIC SCHOOLS	$5,174	$4,997	$5,438	$5,872	-3.4	5.1	13.5
344	PLEASANTON	$6,089	$5,662	$6,162	$6,654	-7.0	1.2	9.3
345	SEAMAN	$4,231	$4,228	$4,601	$4,968	-0.1	8.8	17.4
346	JAYHAWK	$5,818	$5,215	$5,676	$6,129	-10.4	-2.5	5.3
347	KINSLEY-OFFERLE	$6,355	$5,476	$5,959	$6,435	-13.8	-6.2	1.3
348	BALDWIN CITY	$4,656	$4,420	$4,810	$5,194	-5.1	3.3	11.6
349	STAFFORD	$6,260	$5,518	$6,006	$6,485	-11.8	-4.1	3.6
350	ST JOHN-HUDSON	$6,110	$5,689	$6,192	$6,686	-6.9	1.3	9.4
351	MACKSVILLE	$6,338	$5,765	$6,274	$6,775	-9.0	-1.0	6.9
352	GOODLAND	$5,415	$5,219	$5,679	$6,133	-3.6	4.9	13.3
353	WELLINGTON	$4,708	$4,729	$5,147	$5,558	0.5	9.3	18.0
354	CLAFLIN	$6,113	$4,838	$5,265	$5,685	-20.9	-13.9	-7.0
355	ELLINWOOD PUBLIC SCHOOLS	$5,869	$4,987	$5,427	$5,860	-15.0	-7.5	-0.1

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			2004	2006	2007	2004	2006	2007
356	CONWAY SPRINGS	$5,769	$4,777	$5,198	$5,613	-17.2	-9.9	-2.7
357	BELLE PLAINE	$5,564	$5,355	$5,828	$6,293	-3.8	4.7	13.1
358	OXFORD	$5,979	$4,955	$5,392	$5,823	-17.1	-9.8	-2.6
359	ARGONIA PUBLIC SCHOOLS	$7,238	$6,076	$6,612	$7,140	-16.1	-8.6	-1.4
360	CALDWELL	$6,194	$6,041	$6,574	$7,099	-2.5	6.1	14.6
361	ANTHONY-HARPER	$5,408	$5,368	$5,842	$6,308	-0.7	8.0	16.6
362	PRAIRIE VIEW	$5,144	$4,885	$5,316	$5,741	-5.0	3.3	11.6
363	HOLCOMB	$5,473	$5,356	$5,829	$6,294	-2.1	6.5	15.0
364	MARYSVILLE	$5,489	$4,853	$5,281	$5,703	-11.6	-3.8	3.9
365	GARNETT	$5,131	$4,690	$5,104	$5,511	-8.6	-0.5	7.4
366	WOODSON	$5,936	$5,159	$5,614	$6,062	-13.1	-5.4	2.1
367	OSAWATOMIE	$5,099	$4,988	$5,428	$5,862	-2.2	6.5	15.0
368	PAOLA	$4,247	$4,364	$4,750	$5,129	2.8	11.8	20.8
369	BURRTON	$6,689	$6,011	$6,542	$7,064	-10.1	-2.2	5.6
371	MONTEZUMA	$6,992	$6,090	$6,628	$7,157	-12.9	-5.2	2.4
372	SILVER LAKE	$5,429	$4,574	$4,978	$5,375	-15.7	-8.3	-1.0
373	NEWTON	$4,407	$4,876	$5,306	$5,730	10.6	20.4	30.0
374	SUBLETTE	$6,244	$5,855	$6,372	$6,881	-6.2	2.1	10.2
375	CIRCLE	$4,460	$4,472	$4,867	$5,255	0.3	9.1	17.8
376	STERLING	$5,889	$5,078	$5,527	$5,968	-13.8	-6.2	1.3
377	ATCHISON COUNTY COMMUNITY SCHOOLS	$5,570	$4,854	$5,283	$5,704	-12.9	-5.2	2.4
378	RILEY COUNTY	$5,598	$4,553	$4,955	$5,350	-18.7	-11.5	-4.4
379	CLAY CENTER	$4,635	$4,512	$4,911	$5,303	-2.7	5.9	14.4
380	VERMILLION	$5,765	$4,685	$5,099	$5,506	-18.7	-11.6	-4.5
381	SPEARVILLE	$5,975	$4,732	$5,150	$5,561	-20.8	-13.8	-6.9
382	PRATT	$5,042	$4,682	$5,095	$5,502	-7.1	1.1	9.1
383	MANHATTAN	$4,293	$4,514	$4,912	$5,304	5.1	14.4	23.6
384	BLUE VALLEY	$6,647	$5,111	$5,563	$6,007	-23.1	-16.3	-9.6
385	ANDOVER	$4,197	$4,236	$4,611	$4,978	1.0	9.9	18.6
386	MADISON-VIRGIL	$6,676	$5,697	$6,200	$6,695	-14.7	-7.1	0.3
387	ALTOONA-MIDWAY	$6,848	$5,960	$6,486	$7,004	-13.0	-5.3	2.3
388	ELLIS	$6,030	$5,024	$5,468	$5,905	-16.7	-9.3	-2.1
389	EUREKA	$5,707	$5,035	$5,479	$5,916	-11.8	-4.0	3.7
390	HAMILTON	$8,236	$6,618	$7,203	$7,778	-19.6	-12.5	-5.6
392	OSBORNE COUNTY	$6,069	$5,368	$5,842	$6,308	-11.5	-3.7	3.9

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			2004	2006	2007	2004	2006	2007
393	SOLOMON	$6,009	$5,201	$5,660	$6,111	-13.5	-5.8	1.7
394	ROSE HILL PUBLIC SCHOOLS	$4,187	$4,102	$4,465	$4,821	-2.0	6.6	15.1
395	LACROSSE	$6,149	$5,252	$5,715	$6,171	-14.6	-7.1	0.4
396	DOUGLASS PUBLIC SCHOOLS	$5,394	$4,905	$5,338	$5,765	-9.1	-1.0	6.9
397	CENTRE	$6,226	$5,493	$5,978	$6,455	-11.8	-4.0	3.7
398	PEABODY-BURNS	$6,018	$5,130	$5,583	$6,028	-14.8	-7.2	0.2
399	PARADISE	$7,842	$5,805	$6,318	$6,822	-26.0	-19.4	-13.0
400	SMOKY VALLEY	$5,151	$4,744	$5,163	$5,575	-7.9	0.2	8.2
401	CHASE-RAYMOND	$7,750	$5,943	$6,468	$6,984	-23.3	-16.5	-9.9
402	AUGUSTA	$4,274	$4,312	$4,693	$5,067	0.9	9.8	18.5
403	OTIS-BISON	$6,908	$5,768	$6,277	$6,778	-16.5	-9.1	-1.9
404	RIVERTON	$5,500	$5,547	$6,037	$6,518	0.9	9.8	18.5
405	LYONS	$5,733	$5,948	$6,473	$6,990	3.7	12.9	21.9
406	WATHENA	$6,005	$4,952	$5,389	$5,819	-17.5	-10.3	-3.1
407	RUSSELL COUNTY	$5,228	$5,159	$5,615	$6,063	-1.3	7.4	16.0
408	MARION	$5,695	$4,996	$5,437	$5,871	-12.3	-4.5	3.1
409	ATCHISON PUBLIC SCHOOLS	$4,785	$5,196	$5,654	$6,106	8.6	18.2	27.6
410	DURHAM-HILLSBORO-LEHIGH	$5,601	$4,925	$5,360	$5,788	-12.1	-4.3	3.3
411	GOESSEL	$6,221	$5,229	$5,691	$6,145	-15.9	-8.5	-1.2
412	HOXIE COMMUNITY SCHOOLS	$6,059	$4,797	$5,220	$5,637	-20.8	-13.8	-7.0
413	CHANUTE PUBLIC SCHOOLS	$4,378	$4,690	$5,104	$5,512	7.1	16.6	25.9
415	HIAWATHA	$5,346	$5,243	$5,706	$6,161	-1.9	6.7	15.2
416	LOUISBURG	$4,422	$4,289	$4,667	$5,040	-3.0	5.5	14.0
417	MORRIS COUNTY	$5,397	$5,060	$5,507	$5,947	-6.2	2.0	10.2
418	MCPHERSON	$4,244	$4,198	$4,568	$4,933	-1.1	7.6	16.2
419	CANTON-GALVA	$5,947	$4,824	$5,250	$5,669	-18.9	-11.7	-4.7
420	OSAGE CITY	$5,559	$4,953	$5,390	$5,820	-10.9	-3.0	4.7
421	LYNDON	$5,907	$4,924	$5,359	$5,787	-16.6	-9.3	-2.0
422	GREENSBURG	$6,143	$5,276	$5,742	$6,201	-14.1	-6.5	0.9
423	MOUNDRIDGE	$5,880	$4,786	$5,209	$5,624	-18.6	-11.4	-4.3
424	MULLINVILLE	$7,834	$5,780	$6,290	$6,792	-26.2	-19.7	-13.3
425	HIGHLAND	$6,563	$5,403	$5,880	$6,349	-17.7	-10.4	-3.3
426	PIKE VALLEY	$6,617	$5,527	$6,016	$6,496	-16.5	-9.1	-1.8

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427	REPUBLIC COUNTY	$5,947	$4,960	$5,398	$5,829	-16.6	-9.2	-2.0
428	GREAT BEND	$4,571	$5,125	$5,578	$6,023	12.1	22.0	31.8
429	TROY PUBLIC SCHOOLS	$5,997	$5,084	$5,533	$5,974	-15.2	-7.7	-0.4
430	SOUTH BROWN COUNTY	$5,832	$5,408	$5,886	$6,355	-7.3	0.9	9.0
431	HOISINGTON	$5,763	$5,073	$5,521	$5,962	-12.0	-4.2	3.5
432	VICTORIA	$6,362	$5,125	$5,578	$6,023	-19.4	-12.3	-5.3
433	MIDWAY SCHOOLS	$7,138	$5,610	$6,106	$6,593	-21.4	-14.5	-7.6
434	SANTA FE TRAIL	$4,848	$4,511	$4,909	$5,301	-7.0	1.3	9.3
435	ABILENE	$4,641	$4,656	$5,067	$5,472	0.3	9.2	17.9
436	CANEY VALLEY	$5,408	$5,286	$5,753	$6,212	-2.3	6.4	14.9
437	AUBURN WASHBURN	$4,233	$4,326	$4,708	$5,084	2.2	11.2	20.1
438	SKYLINE SCHOOLS	$5,990	$4,991	$5,432	$5,866	-16.7	-9.3	-2.1
439	SEDGWICK PUBLIC SCHOOLS	$5,754	$4,738	$5,157	$5,568	-17.7	-10.4	-3.2
440	HALSTEAD	$5,584	$4,968	$5,407	$5,839	-11.0	-3.2	4.6
441	SABETHA	$5,255	$4,855	$5,284	$5,706	-7.6	0.6	8.6
442	NEMAHA VALLEY SCHOOLS	$5,788	$4,841	$5,268	$5,689	-16.4	-9.0	-1.7
443	DODGE CITY	$5,067	$6,140	$6,682	$7,215	21.2	31.9	42.4
444	LITTLE RIVER	$6,296	$5,136	$5,590	$6,036	-18.4	-11.2	-4.1
445	COFFEYVILLE	$4,989	$5,052	$5,498	$5,937	1.3	10.2	19.0
446	INDEPENDENCE	$4,404	$4,780	$5,203	$5,618	8.5	18.1	27.6
447	CHERRYVALE	$5,860	$5,381	$5,856	$6,323	-8.2	-0.1	7.9
448	INMAN	$5,875	$4,864	$5,293	$5,715	-17.2	-9.9	-2.7
449	EASTON	$5,492	$4,864	$5,294	$5,716	-11.4	-3.6	4.1
450	SHAWNEE HEIGHTS	$4,245	$4,256	$4,632	$5,001	0.3	9.1	17.8
451	B & B	$6,909	$5,408	$5,885	$6,355	-21.7	-14.8	-8.0
452	STANTON COUNTY	$6,242	$6,214	$6,763	$7,303	-0.4	8.3	17.0
453	LEAVENWORTH	$4,415	$5,206	$5,666	$6,118	17.9	28.3	38.6
454	BURLINGAME	$6,069	$5,056	$5,503	$5,942	-16.7	-9.3	-2.1
455	HILLCREST RURAL SCHOOLS	$8,195	$6,498	$7,072	$7,636	-20.7	-13.7	-6.8
456	MARAIS DES CYGNES VALLEY	$6,678	$6,152	$6,695	$7,229	-7.9	0.3	8.3
457	GARDEN CITY	$4,703	$5,699	$6,202	$6,697	21.2	31.9	42.4
458	BASEHOR-	$4,144	$4,002	$4,356	$4,703	-3.4	5.1	13.5

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	LINWOOD							
459	BUCKLIN	$6,607	$5,680	$6,181	$6,675	-14.0	-6.4	1.0
460	HESSTON	$5,428	$4,917	$5,351	$5,778	-9.4	-1.4	6.5
461	NEODESHA	$5,589	$5,199	$5,658	$6,110	-7.0	1.2	9.3
462	CENTRAL	$6,088	$5,150	$5,604	$6,051	-15.4	-8.0	-0.6
463	UDALL	$6,057	$5,250	$5,714	$6,170	-13.3	-5.7	1.9
464	TONGANOXIE	$4,228	$4,385	$4,772	$5,153	3.7	12.9	21.9
465	WINFIELD	$4,386	$4,758	$5,178	$5,591	8.5	18.0	27.5
466	SCOTT COUNTY	$5,707	$5,177	$5,634	$6,084	-9.3	-1.3	6.6
467	LEOTI	$6,202	$5,489	$5,973	$6,450	-11.5	-3.7	4.0
468	HEALY PUBLIC SCHOOLS	$8,217	$6,424	$6,992	$7,550	-21.8	-14.9	-8.1
469	LANSING	$4,147	$4,015	$4,369	$4,718	-3.2	5.4	13.8
470	ARKANSAS CITY	$4,502	$5,217	$5,678	$6,131	15.9	26.1	36.2
471	DEXTER	$7,001	$5,810	$6,323	$6,827	-17.0	-9.7	-2.5
473	CHAPMAN	$5,213	$4,532	$4,932	$5,326	-13.1	-5.4	2.2
474	HAVILAND	$7,442	$5,784	$6,295	$6,797	-22.3	-15.4	-8.7
475	GEARY COUNTY SCHOOLS	$4,435	$4,992	$5,433	$5,867	12.6	22.5	32.3
476	COPELAND	$8,469	$7,808	$8,497	$9,175	-7.8	0.3	8.3
477	INGALLS	$6,588	$6,205	$6,753	$7,292	-5.8	2.5	10.7
479	CREST	$6,640	$5,526	$6,014	$6,494	-16.8	-9.4	-2.2
480	LIBERAL	$4,880	$5,936	$6,460	$6,976	21.6	32.4	42.9
481	RURAL VISTA	$5,999	$5,153	$5,608	$6,056	-14.1	-6.5	0.9
482	DIGHTON	$6,752	$5,574	$6,066	$6,550	-17.4	-10.2	-3.0
483	KISMET-PLAINS	$6,160	$6,258	$6,810	$7,354	1.6	10.6	19.4
484	FREDONIA	$5,631	$5,322	$5,791	$6,254	-5.5	2.9	11.1
486	ELWOOD	$6,314	$5,647	$6,146	$6,637	-10.6	-2.7	5.1
487	HERINGTON	$5,877	$4,967	$5,406	$5,837	-15.5	-8.0	-0.7
488	AXTELL	$6,107	$4,786	$5,209	$5,625	-21.6	-14.7	-7.9
489	HAYS	$4,448	$4,456	$4,849	$5,237	0.2	9.0	17.7
490	EL DORADO	$4,352	$4,440	$4,833	$5,218	2.0	11.0	19.9
491	EUDORA	$4,787	$4,433	$4,825	$5,210	-7.4	0.8	8.8
492	FLINTHILLS	$6,066	$4,957	$5,394	$5,825	-18.3	-11.1	-4.0
493	COLUMBUS	$5,025	$4,939	$5,375	$5,804	-1.7	7.0	15.5
494	SYRACUSE	$6,330	$6,313	$6,871	$7,419	-0.3	8.5	17.2
495	FT LARNED	$5,297	$5,135	$5,588	$6,034	-3.1	5.5	13.9
496	PAWNEE HEIGHTS	$7,374	$5,514	$6,001	$6,480	-25.2	-18.6	-12.1
497	LAWRENCE	$4,298	$4,768	$5,189	$5,604	11.0	20.8	30.4
498	VALLEY HEIGHTS	$6,057	$5,028	$5,472	$5,908	-17.0	-9.7	-2.5
499	GALENA	$5,739	$6,173	$6,718	$7,254	7.6	17.1	26.4

District Number	District Name	Adjusted General Fund Budget Per Pupil for 2005-06[a]	Estimated Cost Per Pupil To Meet Performance Outcomes In:			Percent Difference Between Estimated Costs and Adjusted General Fund Budget Per Pupil		
			2004	2006	2007	2004	2006	2007
500	KANSAS CITY	$4,788	$7,024	$7,644	$8,254	46.7	59.7	72.4
501	TOPEKA PUBLIC SCHOOLS	$4,571	$6,021	$6,552	$7,075	31.7	43.4	54.8
502	LEWIS	$7,901	$6,475	$7,047	$7,609	-18.0	-10.8	-3.7
503	PARSONS	$4,686	$5,145	$5,599	$6,046	9.8	19.5	29.0
504	OSWEGO	$5,976	$5,314	$5,783	$6,245	-11.1	-3.2	4.5
505	CHETOPA	$5,966	$7,123	$7,752	$8,370	19.4	29.9	40.3
506	LABETTE COUNTY	$4,347	$4,743	$5,162	$5,574	9.1	18.7	28.2
507	SATANTA	$6,484	$6,218	$6,767	$7,307	-4.1	4.4	12.7
508	BAXTER SPRINGS	$5,453	$5,523	$6,010	$6,490	1.3	10.2	19.0
509	SOUTH HAVEN	$6,908	$5,497	$5,982	$6,459	-20.4	-13.4	-6.5
511	ATTICA	$8,048	$6,585	$7,167	$7,739	-18.2	-10.9	-3.8
512	SHAWNEE MISSION PUBLIC SCHOOLS	$4,281	$4,608	$5,015	$5,415	7.6	17.1	26.5

[a] Base State Aid Per Pupil (BSAPP) for 2005-06 multiplied by weighted FTE without weights for special education, vocational education, or transportation. The product is divided by the unweighted FTE and by a deflator (1.06) to turn it into 2003-04 dollars.