Base State Aid Per Pupil

School Year	BSAPP
1992-93	3,600
1993-94	3,600
1994-95	3,600
1995-96	3,626
1996-97	3,648
1997-98	3,670
1998-99	3,720
1999-00	3,770
2000-01	3,820

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Base State Aid Per Pupil

School Year	BSAPP
2001-02	3,870
2002-03	3,863
2003-04	3,863
2004-05	3,863
2005-06	4,257*
2006-07	4,316
2007-08	4,374
2008-09	4,400

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Base State Aid Per Pupil

School Year	BSAPP
2009-10	4,012
2010-11	3,937
2011-12	3,780
2012-13	3,838
2013-14	3,838
2014-15	3,852

Statutes provide for a BSAPP of $4,492 for 2009-10 and each school year thereafter. (Repealed—2014)

Base State Aid Per Pupil

* Approximately $244 of the increase was a result of raising the BSAPP and lowering the enrollment weighting which resulted in no increased spending authority.

$ 3,852 - $ 244 = $ 3,608

(compares to school years prior to 2005-06)

Base State Aid Per Pupil

BSAPP for 2013-14 $ 3,838

BSAPP for 2014-15 $ 3,852

Base State Aid Per Pupil and Consumer Price Index

- $3,600 in 1992 would be the same as $6,001.12 in 2013
- $4,492 today would be the same as $2,694.70 in 1992.
- $3,838 today would be the same as $2,302.37 in 1992.

*U.S. Bureau of Labor Statistics and Kansas Legislative Research Department

Legislative Division of Post Audit

Elementary and Secondary Education in Kansas: Estimating the Costs of K-12 Education Using Two Approaches – January 2006

"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."

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June 16, 2014 Legislative Adjustments to Consensus Estimates
Includes Senate Sub. for HB 2338, Senate Sub. for HB 2506, Senate Sub. for HB 2231 and House Sub. for SB 244
Including Governor's Vetoes

STATE GENERAL FUND PROFILE
FY 2011-FY 2019
(Dollars in Millions)

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Estimated FY 2015	Estimated FY 2016	Estimated FY 2017	Estimated FY 2018	Estimated FY 2019
Beginning Balance	$ 188.3	$ 502.9	$ 709.3	$ 379.8	$ 29.4	$ -	$ -	$ -
Consensus Revenue Estimate (April 17, 2014)	6,412.7	6,341.1	5,653.2	5,974.6	**6,187.3**	**6,376.3**	**6,519.3**	**6,529.1**
Governor's Revenue Adjustments	-	-	-	-	6.8	-	-	-
Legislative Revenue Adjustments	-	-	-	-	(7.1)	**(10.6)**	**(11.4)**	**(14.1)**
Total Available Revenue	$ 6,601.0	$ 6,844.0	$ 6,362.5	$ 6,354.4	$ 6,216.4	$ 6,365.7	$ 6,507.9	$ 6,515.0
Expenditures	$ 6,098.1	$ 6,098.7	$ 5,982.7	$ 5,774.9	$ **6,325.0**	$ **6,216.4**	$ **6,365.7**	$ **6,507.9**
Estimated State General Fund Expenditures Shifted from FY 2014	-	-	-	24.1	**(24.1)**	-	-	-
Human Services Caseloads	-	-	-	(8.8)	68.6	71.4	76.1	82.7
School Finance General State Aid Adjustments	-	-	-	20.0	52.2	53.2	54.3	55.4
KPERS State and School	-	-	-	-	42.5	50.0	50.0	50.0
Governor's Budget Recommendation	-	-	-	416.6	16.3	16.3	16.3	16.3
Legislative Expenditure Adjustments	-	-	-	**(11.7)**	-	-	-	-
Funding Adjustments for School Finance	-	-	-	**109.9**	**(26.3)**	**(16.3)**	**(16.3)**	**(16.3)**
Reductions Needed to Maintain Zero Ending Balance	-	-			**(237.8)**	**(25.3)**	**(38.2)**	**(181.0)**
Total Adjusted Expenditures	6,098.1	6,134.8	5,982.7	**6,325.0**	**6,216.4**	**6,365.7**	**6,507.9**	**6,515.0**
Ending Balance	$ 502.9	$ **709.3**	$ **379.8**	$ **29.4**	$ -	$ -	$ -	$ -
Ending Balance as a Percentage of Expenditures	8.2%	**11.6%**	**6.3%**	**0.5%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Receipts in Excess of Approved Expenditures	$ 314.7	$ 206.3	$ (329.5)	$ (350.4)	$ (29.4)	$ -	$ -	$ -

Notes:
1. Amounts in bold are not consensus numbers and represent only the estimates of the Legislative Research Department.
2. Revenue and expenditures for FY 2015, before adjustments, are the consensus revenue estimate and approved expenditures.
3. Expenditure adjustments for FY 2015 include consensus estimates for human services caseloads and school finance.
4. Revenue out year estimates are based on individual rates of growth including income tax at 5.0 percent, prior to adjustment for income tax rate changes, and sales tax at 3.75 percent.
5. Out year expenditures start with previous year adjusted expenditures, including all previous year adjustments. Modifications are then made to reach the adjusted expenditures.
6. Normal base adjustments include human services caseloads, school finance and KPERS state and school.
7. Reflects both expenditure and revenue adjustment made by the Legislature during the 2014 Legislative Session.
8. Governor's Recommendations for expenditures for FY 2015 include $362.9 million for corrections, $16.3 million for all day (5 years) Kindergarten, $15.3 million for Teach. Ed. Initiative, $5.2 million for a 1.5 percent increase for Executive Branch classified employees, and savings of $22.7 million from debt service adjustments ($20 million from State Highway Fund).
9. Adds $103.9 million to the base for additional school funding for state equalization for the local option budget and $25.2 million in demand transfers for capital outlay.