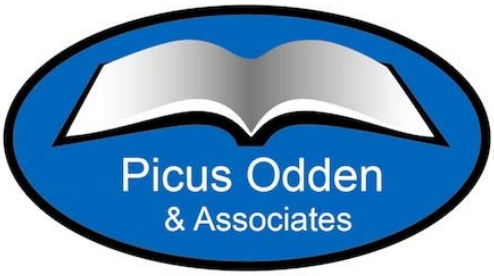


# ADEQUACY FOR EXCELLENCE IN KENTUCKY: REPORT 2 (OF 2)

**Presented to the**
**Council for Better Education**

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August, 2014

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# ADEQUACY FOR EXCELLENCE
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# EXECUTIVE SUMMARY
## ADEQUACY FOR EXCELLENCE IN KENTUCKY

Picus Odden & Associates

August 2014

This document describes Picus Odden & Associate's findings from a contemporary, independent review of Kentucky's school finance system. It draws on our work with many states to develop student outcome-focused, adequacy-based funding systems. We are confident our approach to reviewing and evaluating school funding systems will meet Kentucky policymakers' expectations for assessing the state's need to find resource allocation strategies that will lead to improved student outcomes. The evidence used to support the allocations in this report can be found in Adequacy for Excellence: Report 1. Recommendations combine scholarly evidence and teacher and school business officials' experiences from across the state (the latter referred to as "Stakeholder Panels"), as well as an Advisory Committee, which made final decisions about how the components of the Evidence-Based Model (EB) will apply to Kentucky.

The EB approach to school finance adequacy takes into consideration the primary aspects of the learning process—those that lead directly to student academic growth. In the case of Kentucky, there exists a difference between what the EB approach suggests is a way to reach high academic standards, such as those in indicated by the Common Core Academic Standards, and the funds expended by KY school districts in 2012-13.

In 2012-13 KY education revenues reached $7.83 billion, including $5.91 billion at the district level, as well as $1.10 billion in On-Behalf benefit payments, $20.95 million for Kentucky Department of Education, and $16.13 million for Kentucky schools for the Blind and Deaf at the state level.

During the 2012-13 school year, the EB model suggests that all districts could reach adequacy with roughly $9.40 billion in the education system, or approximately $2.44 billion (25.98 percent) over the expenditures in the system. This $9.40 billion equates to $13,130 per pupil (ADM).

The difference between current school district revenues and our projection of adequate funding varies across the state's 174 school districts ranging from $9,285 per-pupil below the adequacy model to $3,721 per-pupil above the adequacy model estimate. Only one district (Anchorage Independent) spent above the adequacy level. This study does not determine from what source (i.e. local, state, or federal), resources are necessary to bring all districts to an adequate level.[1] All data exclude resources received from federal programs. Therefore, when policymakers determine adequacy, they must also consider that additional federal resources may be available (and were received in 2012-13) and are outside of the adequacy model purview.

[1] Note that in this model health, retirement, and technology "On-Behalf" expenditures have been brought from the state level to the district level to more accurately estimate the revenues of a school and district.

This report may be used in conjunction with Adequacy for Excellence Report 1 and the Excel-based model, KY EB Model.xls, to determine resources to bring Kentucky's system of school funding to adequate levels.[2]

[2] To use the functionality available in KY EB Model.xls, see Appendix C.

## AN EVIDENCE-BASED ADEQUACY MODEL

The Evidence-Based (EB) approach to estimating school finance adequacy identifies a cohesive set of school-level resources, or elements, required to deliver a comprehensive and high-quality instructional program powerful enough to educate students to proficiency in state standards. Each recommendation is supported by research evidence on programmatic effectiveness. To determine the costs of the EB approach in Kentucky, each formula and ratio has been applied to the appropriate school level pupil counts in each district. To determine an estimated cost, a price is then placed on each element (e.g., an appropriate salary and benefits level for personnel). School resources are aggregated to the district level, at which point central office staff and maintenance and operations resources are added, along with other expenditures that are not modeled in the Evidence-Based Approach (e.g., transportation and debt service). The final step involves aggregating the cost of all school- and district-level elements, and adding state level expenditures, to arrive at a total statewide cost and comparing that cost with the 2012-13 SEEK revenues.

The tables that follow provide examples of how school level resources would be provided to prototypical schools, and include models used for small districts (i.e., districts with 390 or fewer students). These tables match resource components in Report 1, with more fiscal data exhibited.

- **Table 1.1 Kentucky Prototypical Elementary, Middle and High School Models** provides a summary of various school-level components of the EB approach, identified within three prototypical schools—elementary, middle, and high.
- **Table 1.2 EB School Staffing and Resource Models for K-12 English Learners, Low Income students, Special Education and Career and Technical Education (CTE) Programs** provides a summary of the resources available for students who need additional resources to achieve proficiency.
- **Table 1.3 EB Model Resources for PK Programs** provides a summary of the resources for a prototypical pre-kindergarten program.
- **Table 1.4 EB Model for Small Districts** provides staffing levels for districts that are smaller than a typical linear path allows for providing sufficient staff and resources to provide an adequate education.
- **Table 1.5 Kentucky Prototypical Central Office** provides staffing levels for a Central Office serving 3900 students.

**Table 1.1**
**Kentucky Prototypical Elementary, Middle and High School Models**

| School Element | Elementary Schools | Middle Schools | High Schools |
|---|---|---|---|
| School Configuration | K-5 | 6-8 | 9-12 |
| Prototypical school size | 450 | 450 | 600 |
| Class size | K-3: 15; 4-5: 25 | 6-8: 25 | 9-12: 25 |
| Full-day kindergarten | Yes | NA | NA |
| Length of Teacher Contract | 192 days:<br>Instruction: 174, Holiday: 4<br>Open/Close Schools & Parent Conferences: 4<br>Professional Dev.: 10<br>(total includes 6 additional PD days) | | |
| **Personnel Resources** | | | |
| Core Content Teachers | 26 | 18 | 24 |
| Specialist Teachers | 20% more<br>5.2 | 20% more<br>3.6 | 33.33% more assuming a 90 minute block schedule; teachers teach 3 blocks daily: 8.0 |
| Instructional Coaches | 1 per 200 students: 2.25 | 1 per 200 students: 2.25 | 1 per 200 students: 3.0 |
| Total Core Content Specialist and Coaches | 33.45 | 23.85 | 35.0 |
| | | | |
| Tutors (non-FRPL) | 1.0 | 1.0 | 1.0 |
| Substitute Teachers | 5% extra core content, specialist, SPED, Tutors & instructional coaches: 1.72 | 5% extra core content, specialist, SPED, Tutors & instructional coaches: 1.24 | 5% extra core content, specialist, SPED, Tutors & instructional coaches: 1.80 |
| Counselors | 1.0 | 1.0 /250 students<br>1.8 | 1.0 /250 students<br>2.4 |
| Nurses | 1/750 students<br>0.6 | 1/750 students<br>0.6 | 1/750 students<br>0.8 |
| Instructional Aides | 0 | 0 | 0 |
| Supervisory Aides | 2.0 | 2.0 | 3.0 |

**Table 1.1 (continued)**
**Kentucky Prototypical Elementary, Middle and High School Models**

| School Element | Elementary Schools | Middle Schools | High Schools |
|---|---|---|---|
| Librarian | 1.0 | 1.0 | 1.0 |
| Principal | 1.0 | 1.0 | 1.0 |
| Asst. Principal/ Program Coordinator | 0.0 | 0.0 | 1.0 |
| School Site Secretary | 2.0 | 2.0 | 3.0 |
| **Dollar per Pupil Resources** | | | |
| Additional Professional development | ; $100/student, in addition to extra PD days and Inst. Coach resources, above | | |
| Technology Equipment | $250/student | $250/student | $250/student |
| Instructional Materials including Library Resources | $140/student | $140/student | $175/student |
| Short Cycle Formative Assessments | $25/student | $25/student | $25/student |
| Student Activities | $250/student | $250/student | $250/student |
| Gifted/talented students | $25/student (based on total school students) | $25/student (based on total school students) | $25/student (based on total school students) |

**Table 1.2**
**EB School Staffing and Resource Models for K-12 English Learners, Low Income Students, Special Education, and Career and Technical Education (CTE) Programs**

| School Element | Resources |
|---|---|
| **English Learners** | |
| EL Teachers | 1 teacher for every 100 EL students |
| Substitutes | 5 percent of teacher positions |
| Professional Development | As with all teachers, 6 additional PD days for each certified EL position |
| Instructional Materials | $10 per EL student beyond what each generates through the core model |
| **Low Income** | |
| Tutors | 1 teacher for every 125 FRPL students |
| Extended Day | 3.33 teachers for every 125 FRPL students, times 0.25 |
| Summer School | 3.33 teachers for every 125 FRPL students, times 0.25 |
| Additional Pupil Support | 1 teacher support position for every 100 FRPL students |
| Substitutes | 5 percent of tutor positions |
| Professional Development | As with all teachers, 6 additional PD days for each certified Pupil Support position |
| Instructional Materials | $10 per FRPL pupil for each of 4 programs (tutors, extended day, summer school and pupil support) |
| **Students with Mild and Moderate Disabilities*** | |
| Special Education – mild and moderate disabilities | 1.0 teacher and 1.0 aide for every 150 regular students (to be used to provide special education services) |
| Substitute | 5 percent of teacher and tutor positions |
| Professional Development | As with all teachers, 6 additional PD days for each certified SPED position |
| Instructional Materials | $10 for every regular student to be used to provide special education services |
| **Career and Technical Education** | |
| Equipment Resources | $9,000 per CTE teacher FTE |

*Special Education for students with severe and profound disabilities is 100% state funded with a state-level aid program.

**Table 1.3**
**EB Model Resources for Pre-K Programs**

| School Element | Pre-K Programs |
|---|---|
| Program Configuration | Pre-K |
| Prototypical Program Size | 150 |
| Class size | 15 |
| Length of Teacher Contract | 192 days:<br>Instruction: 174, Holiday: 4<br>Open/Close Schools & Parent Conferences: 4, Prof. Dev.: 10<br>(total includes 6 additional PD days) |
| **Personnel Resources** | |
| Core Content Teachers | 10 |
| Specialist Teachers | 20% more<br>2.0 |
| Instructional Coaches | 1 per 200 students:<br>0.75 |
| Total Core Content, Specialist, and Coach Teachers | 12.75 |
| Pupil Support | 1 FTE support position for every 100 FRPL students<br>1.5 |
| Special Education – mild and moderate disabilities* | 1.0 Teacher and 1.0 Aide for every 150 regular students (to be used to provide special education services)<br>1.0 Teacher, 1.0 Aide |
| Substitute Teachers | 5% extra classroom, specialist, SPED & instructional coaches: 0.78 |
| Instructional Aides | 1 per classroom: 10 |
| Supervisory Aides | 0.75 |
| Assistant Principal/ Program Coordinator | 1.0 |
| Program Site Secretary | 1.0 |
| **Dollar per Pupil** | |
| Professional development | $100/student |
| Technology/equipment | $250/student |
| Instructional Materials including Library Resources | $140/student |
| Short Cycle formative Assessments | $25/student |

*Special Education for students with severe and profound disabilities is 100% state funded.

# Table 1.4
# EB Model for Small Districts

| | District 390 | | | District 195 | | | District 97.5 | | |
|---|---|---|---|---|---|---|---|---|---|
| | **390** Students | | | **195** Students | | | **97.5** Students | | |
| | **Resources** | **Unit Cost** | **Total Cost** | **Resources** | **Unit Cost** | **Total Cost** | **Resources** | **Unit Cost** | **Total Cost** |
| **Personnel Resources** | | | | | | | | | |
| Core Teachers (K-8) | 14.00 | $66,956 | $937,389 | 0.00 | $66,956 | $0 | 0.00 | $66,956 | $0 |
| Core & Spec Teachers (K- | 0.00 | $66,956 | $0 | 6.00 | $66,956 | $401,738 | 0.00 | $66,956 | $0 |
| Elective Teachers (K-8) | 3.00 | $66,956 | $200,869 | 0.00 | $66,956 | $0 | 0.00 | $66,956 | $0 |
| Core Teachers (9-12) | 5.00 | $66,956 | $334,782 | 0.00 | $66,956 | $0 | 0.00 | $66,956 | $0 |
| Core & Spec Teachers (6- | 0.00 | $66,956 | $0 | 7.00 | $66,956 | $468,695 | 0.00 | $66,956 | $0 |
| Elective Teachers (9-12) | 2.00 | $66,956 | $133,913 | 0.00 | $66,956 | $0 | 0.00 | $66,956 | $0 |
| Staff (K-12) | 0.00 | $66,956 | $0 | 0.00 | $66,956 | $0 | 13.93 | $66,956 | $932,606 |
| Instructional Facilitators | 2.00 | $66,956 | $133,913 | 1.00 | $66,956 | $66,956 | 0.00 | $66,956 | $0 |
| SPED Census Teachers | 2.60 | $66,956 | $174,087 | 1.30 | $66,956 | $87,043 | 0.65 | $66,956 | $43,522 |
| SPED Census Aides | 2.60 | $24,993 | $64,983 | 1.30 | $24,993 | $32,491 | 0.65 | $24,993 | $16,246 |
| Tutors (non-FRPL) | 1.00 | $66,956 | $66,956 | 0.50 | $66,956 | $33,478 | 0.00 | $66,956 | $0 |
| Substitute Teachers | 1.30 | $66,956 | $87,043 | 0.70 | $66,956 | $46,869 | 0.00 | $66,956 | $0 |
| Counselors/Nurse | 2.00 | $48,770 | $97,540 | 1.00 | $48,770 | $48,770 | 0.00 | $48,770 | $0 |
| Supervisory Aides | 2.00 | $24,993 | $49,987 | 1.00 | $24,993 | $24,993 | 0.00 | $24,993 | $0 |
| Librarians | 1.00 | $42,906 | $42,906 | 0.50 | $42,906 | $21,453 | 0.00 | $42,906 | $0 |
| Principals | 1.00 | $75,819 | $75,819 | 1.00 | $75,819 | $75,819 | 0.00 | $75,819 | $0 |
| Assistant Principals | 1.00 | $74,366 | $74,366 | 0.00 | $74,366 | $0 | 1.00 | $74,366 | $74,366 |
| School Secretary | 2.00 | $37,355 | $74,709 | 1.00 | $37,355 | $37,355 | 0.00 | $37,355 | $0 |
| **Dollar per Pupil Resources** | | | | | | | | | |
| PD Resources | 390 | $100 | $39,000 | 195 | $100 | $19,500 | 98 | $100 | $9,750 |
| Technology/Equipment | 390 | $250 | $97,500 | 195 | $250 | $48,750 | 98 | $250 | $24,375 |
| Instructional Materials and | 390 | $152 | $59,150 | 195 | $152 | $29,575 | 98 | $152 | $14,788 |
| Formative Assessments | 390 | $25 | $9,750 | 195 | $25 | $4,875 | 98 | $25 | $2,438 |
| Student Activities | 390 | $250 | $97,500 | 195 | $250 | $48,750 | 98 | $250 | $24,375 |
| Gifted Funds | 390 | $25 | $9,750 | 195 | $25 | $4,875 | 98 | $25 | $2,438 |
| **Central Office** | | | | | | | | | |
| Professional Staff | 2.00 | $77,074 | $154,148 | 1.00 | $77,074 | $77,074 | 1.00 | $77,074 | $77,074 |
| Support Staff | 2.00 | $37,355 | $74,709 | 1.00 | $37,355 | $37,355 | 1.00 | $37,355 | $37,355 |
| Misc. and Communication ( | 390.00 | $350 | $136,500 | 195.00 | $350 | $68,250 | 97.50 | $350 | $34,125 |
| **M&O** | | | | | | | | | |
| Custodians | 2.00 | $38,208 | $76,417 | 1.00 | $38,208 | $38,208 | 0.50 | $38,208 | $19,104 |
| Maintenance | 1.00 | $53,246 | $53,246 | 0.50 | $53,246 | $26,623 | 0.25 | $53,246 | $13,312 |
| Groundskeepers | 1.00 | $46,157 | $46,157 | 0.50 | $46,157 | $23,079 | 0.25 | $46,157 | $11,539 |
| Utilites | 390 | $197 | $76,668 | 195 | $197 | $38,334 | 97.5 | $197 | $19,167 |
| Supplies | 37,029 | $0.07 | $2,592 | 37,029 | $0.07 | $2,592 | 37,029 | $0.07 | $2,592 |
| **Total Per Pupil Cost** | | | $8,929 | | | $9,300 | | | $13,940 |

## Table 4.5
## Central Office Prototype

| Central Office | | | |
|---|---|---|---|
| | | | |
| Students | 3900 | | |
| | | | |
| | **Resources** | **Unit Cost** | **Total Cost** |
| **Superintendents Office** | | | |
| Superintendent | 1.0 | $157,848 | $157,848 |
| Secretary | 1.0 | $37,355 | $37,355 |
| | | | |
| **Business Office** | | | |
| Business Manager | 1.0 | $73,369 | $73,369 |
| Director of Human Resources | 1.0 | $73,369 | $73,369 |
| Accounting Clerk | 1.0 | $48,838 | $48,838 |
| Accounts Payable | 1.0 | $59,905 | $59,905 |
| Secretary | 1.0 | $38,339 | $38,339 |
| | | | |
| **Curriculum and Support** | | | |
| Asst. Superintendent | 1.0 | $77,074 | $77,074 |
| Director of Pupil Services | 1.0 | $73,369 | $73,369 |
| Director of SPED | 1.0 | $73,369 | $73,369 |
| Director of Assessment and Evaluation | 1.0 | $73,369 | $73,369 |
| Secretary | 3.0 | $37,355 | $112,064 |
| | | | |
| **Technology** | | | |
| Director of Technology | 1.0 | $73,369 | $73,369 |
| Computer Technician | 1.0 | $66,956 | $66,956 |
| Secretary | 1.0 | $37,355 | $37,355 |
| | | | |
| **Operations and Maintenance** | | | |
| Director of M&O | 1.0 | $73,369 | $73,369 |
| Secretary | 1.0 | $37,355 | $37,355 |
| | | | |
| **Other Expenses** | | | |
| Misc. (communication, purch services, insurance, supplies, legal, audit, association fees, elections, technology, etc.) | 3900 | $350 | $1,365,000 |
| | | | |
| | | | |
| **Central Office Cost** | | | $2,551,672 |
| **Per Student** | | | $654 |

## EVIDENCE-BASED METHODOLOGY

The KY EB Model is built beginning at the school level and subsequently aggregated to the district and state levels. At each of these levels, prototypes of schools, districts, and the state are used to produce the cost of education. Additionally, for those components not included in the EB Model, expenditures are "carried forward." Reliable, comparable revenues data are only available at the district and state levels in the current KY data collection, so estimates of differences are made at these two levels.

The two situations in which school level characteristics influence district level outputs are in the cases of a school designated as an alternative school or a necessarily small, remote school. In these cases we use a different formula from the prototypical school.[3] Regardless of whether a school is designated small or alternative, the resources for each school are aggregated up to the district, where additional small district prototypes exist, and then to the state level to compare the EB resources to the SEEK revenues. The intent is that, at the appropriate level (district and state), actual 2012-13 revenues may be compared to what the EB Model would have produced in the same 2012-13 school year, hence a difference in costs of KY education towards adequacy. Additional funds are in the system due to some districts expending more funding than deemed necessary by the EB model. These funds are not recaptured.

The excel-based EB Model that accompanies this report is a simulation that may be used to estimate how a change to any formula or ratio or per pupil dollar figure will affect the cost of implementing the model. The model is designed to make multiple policy decisions concurrently, as all input decisions are tied to all aspects of the model. Any individual policy decision will have a fiscal impact, and multiple policy decisions will have a different impact than any individual decision—this allows a better estimate of the overall effect of any and all changes to the model.

### Compensation Levels

As personnel Full-Time Equivalents (FTEs) and personnel compensation are the major cost of the education system, Picus Odden & Associates is explicit about the salary and benefit levels used throughout the EB Model. Working with KDE, Legislative Research Council, and district-level Business Officers, average salary levels are used in the model (see Table 1.6, below). All professional compensation, due to model design approved by the Advisory Committee, is adjusted by a Comparable Wage Index to compensate for the ability to attract similar talent to schools and districts in different regions.

[3] The small school prototype includes one Assistant Principal and a 1/7 teacher/student ratio in addition to special education and per-student fiscal resources (e.g., activities, professional development, technology and equipment, and materials).

**Table 1.7**
**Salary, Benefit, and Compensation Levels**

| Position (1) | Salary (2) | Benefits (3) | Compensation (4) |
|---|---|---|---|
| **School Level** | | | |
| Principal | $57,626 | $18,194 | $75,819 |
| Asst. principal | $56,521 | $17,845 | $74,366 |
| Teacher | $50,890 | $16,067 | $66,956 |
| Guidance Counselor | $58,242 | $18,388 | $76,630 |
| Media Librarian | $49,305 | $15,566 | $64,871 |
| School Nurse | $32,610 | $10,296 | $42,906 |
| Secretary/Clerical | $22,593 | $14,762 | $37,355 |
| Supervisory/Instruct Aide | $15,116 | $9,877 | $24,993 |
| **District Level** | | | |
| Superintendent | $119,971 | $37,877 | $157,848 |
| Asst. Superintendent | $58,579 | $18,495 | $77,074 |
| Directors | $55,763 | $17,606 | $73,369 |
| Accounting Clerk | $29,538 | $19,300 | $48,838 |
| Accounts Payable | $36,232 | $23,673 | $59,905 |
| Secretary/Clerical | $22,593 | $14,762 | $37,355 |
| Custodian | $23,109 | $15,099 | $38,208 |
| Groundskeeper | $27,917 | $18,241 | $46,157 |
| Maintenance | $32,204 | $21,042 | $53,246 |

Positions (column 1) indicates the positions used in the model for the prototypes. Salary levels (column 2) are KY's 2012-13 average salary for these positions, based on salaries of all KY personnel supplied by KDE. Picus Odden & Associates calculated weighted average salary levels for these positions. Note that the salaries of Teacher, Tutor, Guidance Counselor, and Media Librarian each include increases for six additional professional development days added to the school calendar, respectively an increase of $1,624, $1,624, $1,859, and $1,574, based on a 182 day school year. These salary and contract increases apply to all personnel who work on a teacher salary schedule. Finally, column 3 shows the total compensation for these positions.

Benefit levels are 31.57 percent for certified staff and 65.34 percent for classified staff, a weighted average across these two positions types. The benefit rates are detailed in Table 1.8, using weighted average salaries of certified and classified staff salaries for benefits percentages. What KY generally considers "On Behalf" benefit payments at the state level are brought down to the school and district position levels throughout the model. We use these data as benefit estimates for average compensation levels in the EB Model.

**Table 1.8**
**Benefit Levels for Certified and Classified Staff**

| Position (1) | Benefit (2) | Benefit Rate (3) | Benefit Cost (4) |
|---|---|---|---|
| **Certified Staff** | Employer Life Insurance (a) | 0.12% | $58 |
| **$50,047** | Medicare | 1.45% | $726 |
| | Unemployment (d) | 0.12% | $60 |
| | Worker's Comp (c) | 0.23% | $115 |
| | KTRS-Local Board | 1.00% | $500 |
| | KTRS-State Level | 14.11% | $7,059 |
| | Health Insurance ($7,206) (b) | 14.40% | $7,206 |
| | State Admin Fee (e) | 0.15% | $76 |
| | **Total Benefits--Certified** | **31.57%** | **$15,801** |
| | | | |
| **Classified Staff** | Employer Life Insurance (a) | 0.17% | $32 |
| **$19,454** | FICA | 6.20% | $1,206 |
| | Medicare | 1.45% | $282 |
| | Unemployment (d) | 0.31% | $60 |
| | Worker's Comp (c) | 0.23% | $45 |
| | CERS | 19.55% | $3,803 |
| | Health Insurance ($7,206) (b) | 37.04% | $7,206 |
| | State Admin Fee (e) | 0.39% | $76 |
| | **Total Benefits--Classified** | **65.34%** | **$12,711** |

(a) Employer Provided Life Insurance may vary from district to district. Most districts provide the amount of annual employee salary, (0.84%). Additionally, the State provides a life insurance policy on all full-time employees of $20,000 total amount per FT employee. (0.032% prof/0.083% support). Both are combined and shown in the percentage reflected in the table above.
(b) Health insurance—selected based on Single Enhanced Non-Smoking Plan available in 2012-13.
(c) Worker's Compensation will vary from district to district due to district's unique insurance rating.
(d) Unemployment is 1% of first $6,000 of gross wages ($60.00/year). Forced percentage based on standardized salary levels chosen.
(e) State Administration Fee for 2012-2013 was $76.32 for each employee qualifying for benefits. The pro-rate percentages for prof/non-prof shown in the table above.

## Regional Cost Adjustments

The Comparable Wage Index (CWI) is applied to professional personnel compensation throughout the model. Essentially, any time professional compensation (certified, not classified personnel), is necessary to determine costs, this compensation is adjusted by an index specifically calculated for school and district staff. In situations in which per-pupil figures are determined from models that include professional staff (e.g. Central Office, PK education, and Small District Adjustments), the proportion of professional staff to model cost is determined, and then we apply the CWI proportionally (Taylor, 2011; Taylor & Fowler, 2006).

The KY CWI ranges from 0.91 to 1.17. Fifteen CWI values exist in the model and each district is assigned one value to apply to its professional staff. This is the method by which compensation is comparable across regions of the state (i.e. the adequate cost to hire similarly qualified people given the amenities and disamenities of any area of Kentucky, known via the labor market demands of similar positions (Taylor, 2013). This CWI also reflects regions that may be a part of labor market across state lines, such as is the case of Boone County and Cincinnati. (See Appendix A for specific cost adjustments applied to compensation across districts).

**Carry Forwards**

A number of components of the education system are not modeled in the EB Approach. For each of these components, we "carry forward" actual 20012-13 revenues district by district and for the state. So, while these components have no effect on the difference in cost between the EB Model and SEEK revenues, by carrying them forward, we have a more complete picture of the cost of education in KY.

The carry forwards include food service, community services, adult education operations, facilities, debt service, fund transfers, (unprorated) transportation, KDE operations, and KY school for the Blind/Deaf general fund allocation. The value of these carry forwards are detailed in the Results section of this document.

**Key Findings**

In 2012-13 KY education revenues reached $7.83 billion, including $5.91 billion at the district level, as well as $1.10 billion in On-Behalf benefit payments, $20.95 million for Kentucky Department of Education, and $16.13 million for Kentucky schools for the Blind and Deaf at the state level.

During the 2012-13 school year, the EB model suggests that all districts could reach adequacy with roughly $9.40 billion in the education system, or approximately $2.44 billion (25.98 percent) over the expenditures in the system. This $9.40 billion equates to $13,130 per pupil (ADM).

The difference between current school district revenues and our projection of adequate funding varies across the state's 174 school districts ranging from $9,285 per-pupil below the adequacy model to $3,721 per-pupil above the adequacy model estimate. Only one district (Anchorage Independent) spent above the adequacy level. This study does not determine from what source (i.e. local, state, or federal), resources are necessary to bring all districts to an adequate level.[4] All data exclude resources received from federal programs. Therefore, when policymakers determine adequacy, they must also consider that additional federal resources may be available (and were received in 2012-13) and are outside of the adequacy model purview.

[4] Note that in this model health, retirement, and technology "On-Behalf" expenditures have been brought from the state level to the district level to more accurately estimate the revenues of a school and district.

Table 1.9 shows several components of the EB model, including small school and small district adjustments; the EB costs total $7.25 billion. The table also includes several components of several items not addressed by the EB model and "carried forward" for all districts; the carried forward amounts total $2.15 billion. When added together these two major items total $9.40 billion.

**Table 1.9**
**Total EB Model Costs**[5]

| **Total Funding** | | **$9,400,055,792** | |
|---|---|---|---|
| | | **Students** | **Resources** |
| **Evidence-Based Funding Model** | Total K-12 | 662,864 | $4,338,114,934 |
| | Pre-K | 53,080 | $572,235,127 |
| | Special Education | 86,018 | $438,158,594 |
| | Low Income | 376,295 | $916,697,861 |
| | English Learners | 20,211 | $15,474,423 |
| | Small School Adjustment | | $40,434,548 |
| | Small District Adjustment | | $10,703,977 |
| | Central Office | | $433,695,198 |
| | Maintenance & Operations | | $480,412,752 |
| | **Total** | | **$7,245,927,414** |
| **Carry Forwards** | Food Service | | $347,932,132 |
| | Community Services | | $60,861,322 |
| | Adult Education Operations | | $287,215 |
| | Facilities | | $6,976,259 |
| | Debt Service | | $715,849,097 |
| | Fund Transfers | | $566,478,697 |
| | Transportation | | $418,656,457 |
| | Kentucky Dept of Education Operations | | $20,951,500 |
| | Kentucky School for the Blind /Deaf General Fund Allocation | | $16,135,700 |
| | **Total** | | **$2,154,128,378** |

[5] Reliable data on the number of Continuing and Technical Education (CTE) teachers is not available. However, we estimate the filled and unfilled teacher positions to be 450. EB model parameters suggest an additional $9,000 per CTE FTE, for a cost of about $4.0 million, which is not included in this these models.

Table 1.10 shows the FTE and costs of all the staffing components of the EB model, as well as the costs of all the per pupil elements of the EB model. Note that Low Income strategies serve students with free *and reduced* price lunch (as opposed counts of free priced lunch status) and allocates significantly more than the current system at $2,436 per low income student. English learners receive slightly less at $765.64 per EL student. Special Education, using the census approach, comes to $661.01 per every student in a district. The Small School Adjustment (schools under 50 students) provides an additional $40.43 million. The KY EB Model.xls document includes further breakdowns in these categories at the district as well as the school levels, providing detail of personnel and costs that relate to the EB Adequacy approach to school finance.

## CONCLUSION

Based on existing scholarly evidence of program effectiveness and the input of several KY stakeholders, Picus Odden & Associates created a KY school finance model that produces a rationale for providing adequate funding for all KY students. The information in this document, as well as Adequacy and Equity for Excellence: Report 1, guides policymakers towards creating a system that is fiscally adequate. Coupling these reports with the excel-based KY EB Model, a transparent and program-based understanding of adequacy emerges.

The fiscal implications of this work are great. As policymakers determine how and when to implement programs and policies recommended by Picus Odden & Association, in conjunction with KY leaders, the information supplied will be of great use.

**Table 1.10**
**Core KY EB Model Resources**

| Evidence-Based Model Resources | | | |
|---|---|---|---|
| | | **FTE** | **Resources** |
| **Core Instruction** | Core Classroom Teachers | 32,060 | $2,218,565,522 |
| | Substitutes | | $110,928,276 |
| | Total | 32,060 | $2,329,493,799 |
| **Specialist Teachers** | Specialist Teachers | 7,429 | $514,117,400 |
| | Substitutes | | $25,705,870 |
| | Total | 7,429 | 539,823,270 |
| **Teacher and Pupil Supports** | Instructional Facilitators | 3,299 | $228,327,998 |
| | Tutors | 1,360 | $94,143,496 |
| | Guidance Counselors | 2,079 | $164,660,267 |
| | Supervisory Aides | 3,039 | $75,947,595 |
| | Librarians | 1,360 | $114,620,537 |
| | Substitutes | | $16,123,575 |
| | Total | 11,138 | $693,823,467 |
| **School Administration** | Principals | 1,360 | $106,605,077 |
| | Assistant Principals | 318 | $24,442,054 |
| | Secreterial/Clerical | 3,039 | $113,509,968 |
| | Total | 4,717 | $244,557,099 |
| **Per Pupil Resources** | Materials | | $99,555,686 |
| | Equipment/Technology | | $165,716,005 |
| | Gifted & Talented | | $16,571,601 |
| | Professional Development | | $66,286,402 |
| | Assessments | | $16,571,601 |
| | Student Activities | | $165,716,005 |
| | Total | | $530,417,300 |
| **Special Education** | Teachers | 4,419 | $305,792,088 |
| | Aides | 4,419 | $110,448,262 |
| | Substitutes | | $15,289,604 |
| | Materials | | $6,628,640 |
| | Total | 8,838 | $438,158,594 |
| **Low Income** | Pupil Support | 3,132 | $214,681,560 |
| | Summer School | 3,132 | $214,681,560 |
| | Extended Day | 3,132 | $214,681,560 |
| | Tutors | 3,132 | $214,681,560 |
| | Substitutes | | $42,936,782 |
| | Materials | | $15,034,840 |
| | Total | 12,529 | $916,697,861 |
| **English Learners** | Teachers | 202 | $14,545,451 |
| | Substitutes | | $727,273 |
| | Materials | | $201,700 |
| | Total | 202 | $15,474,423 |
| **Small School Adjustment** | Principals | 132 | $9,952,524 |
| | Teachers | 428 | $29,030,498 |
| | Substitutes | | $1,451,525 |
| | **Total** | **560** | **$40,434,548** |

# APPENDIX A: KY COMPARABLE WAGE INDEX (2005-06)

| School District | CWI | School District | CWI | School District | CWI |
|---|---|---|---|---|---|
| ADAIR CO SCH DIST | 0.88 | FRANKFORT IND SCH DIST | 1.05 | METCALFE CO SCH DIST | 0.87 |
| ALLEN CO SCH DIST | 0.87 | FRANKLIN CO SCH DIST | 1.05 | MIDDLESBORO IND SCH DIST | 0.89 |
| ANCHORAGE IND SCH DIST | 1.13 | FT THOMAS IND SCH DIST | 1.20 | MONROE CO SCH DIST | 0.87 |
| ANDERSON CO SCH DIST | 0.99 | FULTON CO SCH DIST | 0.98 | MONTGOMERY CO SCH DIST | 0.93 |
| ASHLAND INDEP SCH DIST | 1.10 | FULTON INDEP SCH DIST | 0.98 | MONTICELLO INDEP SCH D | 0.88 |
| AUGUSTA INDEP SCH DIST | 1.20 | GALLATIN CO SCH DIST | 1.20 | MORGAN CO SCH DIST | 0.93 |
| BALLARD CO SCH DIST | 0.98 | GARRARD CO SCH DIST | 0.90 | MUHLENBERG CO SCH DIST | 0.99 |
| BARBOURVILLE IND SCH D | 0.89 | GLASGOW INDEP SCH DIST | 0.87 | MURRAY INDEP SCH DIST | 0.98 |
| BARDSTOWN IND SCH DIST | 1.13 | GRANT CO SCH DIST | 1.20 | NELSON CO SCH DIST | 1.13 |
| BARREN CO SCH DIST | 0.87 | GRAVES CO SCH DIST | 0.98 | NEWPORT INDEP SCH DIST | 1.20 |
| BATH CO SCH DIST | 0.93 | GRAYSON CO SCH DIST | 1.01 | NICHOLAS CO SCH DIST | 1.05 |
| BEECHWOOD IND SCH DIST | 1.20 | GREEN CO SCH DIST | 0.88 | OHIO CO SCH DIST | 0.95 |
| BELL CO SCH DIST | 0.89 | GREENUP CO SCH DIST | 1.10 | OLDHAM COUNTY SCHOOL DISTRIC | 1.13 |
| BELLEVUE INDEP SCH DIST | 1.20 | HANCOCK CO SCH DIST | 0.94 | OWEN CO SCH DIST | 1.12 |
| BEREA IND SCH DIST | 0.90 | HARDIN CO SCH DIST | 1.06 | OWENSBORO IND SCH DIST | 0.94 |
| BOONE CO SCHOOL DISTRICT | 1.20 | HARLAN CO SCH DIST | 0.89 | OWSLEY CO SCH DIST | 0.87 |
| BOURBON CO SCH DIST | 1.06 | HARLAN INDEP SCH DIST | 0.89 | PADUCAH IND SCH DIST | 0.98 |
| BOWLING GRN IND SCH DIST | 0.99 | HARRISON CO SCH DIST | 1.05 | PAINTSVILLE IND SCH DIST | 0.92 |
| BOYD CO SCH DIST | 1.10 | HARRODSBURG IND SCH DIST | 0.99 | PARIS INDEP SCH DIST | 1.06 |
| BOYLE CO SCH DIST | 0.99 | HART CO SCH DIST | 0.87 | PENDLETON CO SCH DIST | 1.20 |
| BRACKEN CO SCH DIST | 1.20 | HAZARD IND SCH DIST | 0.87 | PERRY CO SCH DIST | 0.87 |
| BREATHITT CO SCH DIST | 0.87 | HENDERSON CO SCH DIST | 1.09 | PIKE CO SCH DIST | 0.92 |
| BRECKINRIDGE CO SCH DIST | 1.01 | HENRY CO SCH DIST | 1.13 | PIKEVILLE IND SCH DIST | 0.92 |
| BULLITT CO SCH DIST | 1.13 | HICKMAN CO SCH DIST | 0.98 | PINEVILLE IND SCH DIST | 0.89 |
| BURGIN IND SCH DIST | 0.99 | HOPKINS CO SCH DIST | 0.99 | POWELL CO SCH DIST | 0.90 |
| BUTLER CO SCH DIST | 0.99 | JACKSON CO SCH DIST | 0.95 | PROVIDENCE INDEP SCH D | 1.09 |
| CALDWELL CO SCH DIST | 0.99 | JACKSON INDEP SCH DIST | 0.87 | PULASKI CO SCH DIST | 0.88 |
| CALLOWAY CO SCH DIST | 0.98 | JEFFERSON CO SCH DIST | 1.13 | RACELAND INDEP SCH DIST | 1.10 |
| CAMPBELL CO SCH DIST | 1.20 | JENKINS IND SCH DIST | 0.87 | ROBERTSON CO SCH DIST | 0.93 |
| CAMPBELLSVILLE IND SCH | 0.88 | JESSAMINE CO SCH DIST | 1.06 | ROCKCASTLE CO SCH DIST | 0.95 |
| CARLISLE CO SCH DIST | 0.98 | JOHNSON CO SCH DIST | 0.92 | ROWAN CO SCH DIST | 0.93 |
| CARROLL CO SCH DIST | 1.12 | KENTON CO SCH DIST | 1.20 | RUSSELL CO SCH DIST | 0.88 |
| CARTER CO SCH DIST | 1.10 | KNOTT CO SCH DIST | 0.87 | RUSSELL INDEP SCH DIST | 1.10 |
| CASEY CO SCH DIST | 0.88 | KNOX CO SCH DIST | 0.89 | RUSSELLVILLE IND SCH D | 0.99 |
| CAVERNA INDEP SCH DIST | 0.87 | LA RUE CO SCH DIST | 1.01 | SCIENCE HILL IND SCH D | 0.88 |
| CHRISTIAN CO SCH DIST | 1.12 | LAUREL CO SCH DIST | 0.95 | SCOTT CO SCH DIST | 1.06 |
| CLARK CO SCH DIST | 1.06 | LAWRENCE CO SCH DIST | 1.10 | SHELBY CO SCH DIST | 1.13 |
| CLAY CO SCH DIST | 0.95 | LEE CO SCH DIST | 0.87 | SILVER GROVE IND SCH DIS | 1.20 |
| CLINTON CO SCH DIST | 0.88 | LESLIE CO SCH DIST | 0.87 | SIMPSON CO SCH DIST | 0.99 |
| CLOVERPORT IND SCH DIST | 1.01 | LETCHER CO SCH DIST | 0.87 | SOMERSET IND SCH DIST | 0.88 |
| CORBIN INDEP SCH DIST | 0.89 | LEWIS CO SCH DIST | 0.93 | SOUTHGATE IND SCH DIST | 1.20 |
| COVINGTON IND SCH DIST | 1.20 | LINCOLN CO SCH DIST | 0.90 | SPENCER CO SCH DIST | 1.13 |
| CRITTENDEN CO SCH DIST | 0.99 | LIVINGSTON CO SCH DIST | 0.99 | TAYLOR CO SCH DIST | 0.88 |
| CUMBERLAND CO SCH DIST | 0.88 | LOGAN CO SCH DIST | 0.99 | TODD CO SCH DIST | 0.93 |
| DANVILLE INDEP SCH DIST | 0.99 | LUDLOW IND SCH DIST | 1.20 | TRIGG CO SCH DIST | 1.12 |
| DAVIESS CO SCH DIST | 0.94 | LYON CO SCH DIST | 0.93 | TRIMBLE CO SCH DIST | 1.13 |
| DAWSON SPR IND SCH DIST | 0.99 | MADISON CO SCH DIST | 0.90 | UNION CO SCH DIST | 0.95 |
| DAYTON INDEP SCH DIST | 1.20 | MAGOFFIN CO SCH DIST | 0.92 | WALTON VERONA IND SCH D | 1.20 |
| EAST BERNSTADT IND SCH DIST | 0.95 | MARION CO SCH DIST | 1.01 | WARREN CO SCH DIST | 0.99 |
| EDMONSON CO SCH DIST | 0.87 | MARSHALL CO SCH DIST | 0.98 | WASHINGTON CO SCH DIST | 1.01 |
| ELIZABETHTOWN IND SCH D | 1.06 | MARTIN CO SCH DIST | 0.92 | WAYNE CO SCH DIST | 0.88 |
| ELLIOTT CO SCH DIST | 1.10 | MASON CO SCH DIST | 0.93 | WEBSTER CO SCH DIST | 1.09 |
| EMINENCE IND SCH DIST | 1.13 | MAYFIELD INDEP SCH DIST | 0.98 | WEST POINT IND SCH DIST | 1.06 |
| ERLANGER-ELSMERE IND SCHL DIST | 1.20 | MCCRACKEN CO SCH DIST | 0.98 | WHITLEY CO SCH DIST | 0.89 |
| ESTILL CO SCH DIST | 0.90 | MCCREARY CO SCH DIST | 0.88 | WILLIAMSBURG IND SCHOOL DIST | 0.89 |
| FAIRVIEW IND SCH DIST | 1.10 | MCLEAN CO SCH DIST | 0.94 | WILLIAMSTOWN IND SCH D | 1.20 |
| FAYETTE CO SCH DIST | 1.06 | MEADE CO SCH DIST | 1.13 | WOLFE CO SCH DIST | 0.87 |
| FLEMING CO SCH DIST | 0.93 | MENIFEE CO SCH DIST | 0.93 | WOODFORD CO SCH DIST | 1.06 |
| FLOYD CO SCH DIST | 0.92 | MERCER CO SCH DIST | 0.99 | | |

## APPENDIX B: DISTRICT COMPARISONS BETWEEN EB MODEL AND 2012-13 SEEK REVENUES

| | Model | Low | EL % | Special | Evidence Based Model | | SEEK District Expenditures | | Additional Cost of EB Model | |
|---|---|---|---|---|---|---|---|---|---|---|
| District Name | Students | Income % | | Ed % | Total | Total PP | Total | Total PP | Cost | Cost PP |
| 001 Adair County | 2,756 | 61.32% | 1.31% | 12.08% | $43,183,111 | $15,669 | $33,602,840 | $12,193 | $9,580,271 | $3,476 |
| 005 Allen County | 3,154 | 54.94% | 0.79% | 9.67% | $37,117,923 | $11,768 | $28,195,206 | $8,939 | $8,922,716 | $2,829 |
| 006 Anchorage Independent | 424 | 0.71% | 0.71% | 12.02% | $5,792,340 | $13,655 | $7,370,671 | $17,376 | ($1,578,331) | ($3,721) |
| 011 Anderson County | 4,131 | 41.91% | 0.85% | 11.33% | $60,252,931 | $14,587 | $44,148,314 | $10,688 | $16,104,617 | $3,899 |
| 012 Ashland Independent | 3,414 | 49.65% | 0.12% | 12.10% | $43,136,305 | $12,636 | $27,621,082 | $8,091 | $15,515,223 | $4,545 |
| 013 Augusta Independent | 311 | 62.97% | 0.00% | 13.17% | $5,638,837 | $18,117 | $2,748,867 | $8,832 | $2,889,971 | $9,285 |
| 015 Ballard County | 1,424 | 52.33% | 0.07% | 9.13% | $18,180,352 | $12,770 | $13,491,322 | $9,477 | $4,689,030 | $3,294 |
| 016 Barbourville Independent | 683 | 61.35% | 0.15% | 8.49% | $7,693,324 | $11,264 | $5,399,471 | $7,905 | $2,293,853 | $3,358 |
| 017 Bardstown Independent | 2,721 | 56.82% | 2.35% | 12.46% | $37,243,209 | $13,687 | $26,380,643 | $9,695 | $10,862,566 | $3,992 |
| 021 Barren County | 5,117 | 51.18% | 0.80% | 11.90% | $64,516,214 | $12,608 | $48,615,661 | $9,500 | $15,900,553 | $3,107 |
| 025 Bath County | 2,132 | 68.44% | 0.52% | 10.84% | $25,784,644 | $12,096 | $17,482,237 | $8,201 | $8,302,407 | $3,895 |
| 026 Beechwood Independent | 1,210 | 16.52% | 2.81% | 7.52% | $14,967,234 | $12,366 | $11,677,463 | $9,648 | $3,289,771 | $2,718 |
| 031 Bell County | 3,162 | 71.11% | 0.00% | 15.53% | $37,866,276 | $11,974 | $27,127,507 | $8,578 | $10,738,769 | $3,396 |
| 032 Bellevue Independent | 825 | 70.17% | 0.97% | 11.88% | $11,019,960 | $13,355 | $6,899,705 | $8,362 | $4,120,255 | $4,993 |
| 034 Berea Independent | 1,180 | 53.81% | 1.44% | 16.10% | $13,756,659 | $11,658 | $11,452,921 | $9,706 | $2,303,738 | $1,952 |
| 035 Boone County | 21,670 | 31.69% | 4.69% | 9.98% | $308,542,237 | $14,238 | $213,014,785 | $9,830 | $95,527,452 | $4,408 |
| 041 Bourbon County | 2,867 | 52.73% | 4.50% | 12.66% | $37,841,731 | $13,197 | $26,780,089 | $9,339 | $11,061,643 | $3,858 |
| 042 Bowling Green Independent | 4,266 | 48.71% | 9.12% | 10.62% | $54,814,641 | $12,849 | $39,703,624 | $9,307 | $15,111,017 | $3,542 |
| 045 Boyd County | 3,493 | 48.84% | 0.26% | 13.05% | $46,484,040 | $13,308 | $34,037,721 | $9,745 | $12,446,320 | $3,563 |
| 051 Boyle County | 2,831 | 42.31% | 0.60% | 14.62% | $37,992,401 | $13,418 | $29,133,635 | $10,290 | $8,858,766 | $3,129 |
| 055 Bracken County | 1,307 | 54.50% | 0.00% | 11.94% | $18,283,859 | $13,994 | $10,633,866 | $8,139 | $7,649,993 | $5,855 |
| 061 Breathitt County | 2,283 | 70.29% | 0.04% | 15.11% | $28,257,696 | $12,375 | $20,699,030 | $9,065 | $7,558,666 | $3,310 |
| 065 Breckinridge County | 2,962 | 57.54% | 0.41% | 10.57% | $39,490,977 | $13,334 | $26,991,233 | $9,114 | $12,499,744 | $4,221 |
| 071 Bullitt County | 13,096 | 47.03% | 0.69% | 11.84% | $200,750,201 | $15,329 | $143,588,994 | $10,964 | $57,161,208 | $4,365 |
| 072 Burgin Independent | 491 | 39.12% | 0.00% | 12.63% | $5,961,340 | $12,145 | $4,402,213 | $8,968 | $1,559,127 | $3,176 |
| 075 Butler County | 2,297 | 54.07% | 1.87% | 13.32% | $29,374,398 | $12,788 | $19,248,603 | $8,380 | $10,125,795 | $4,408 |
| 081 Caldwell County | 2,165 | 52.18% | 0.32% | 9.05% | $25,390,008 | $11,725 | $16,835,512 | $7,774 | $8,554,496 | $3,950 |
| 085 Calloway County | 3,403 | 52.98% | 0.94% | 12.78% | $39,778,055 | $11,688 | $28,888,740 | $8,488 | $10,889,315 | $3,200 |
| 091 Campbell County | 5,224 | 37.54% | 0.80% | 15.35% | $92,149,103 | $17,639 | $68,045,886 | $13,025 | $24,103,216 | $4,614 |
| 092 Campbellsville Independent | 1,217 | 65.50% | 1.23% | 14.22% | $14,495,043 | $11,912 | $10,988,318 | $9,030 | $3,506,724 | $2,882 |
| 095 Carlisle County | 850 | 48.73% | 0.00% | 12.01% | $10,937,238 | $12,874 | $8,164,164 | $9,610 | $2,773,074 | $3,264 |
| 101 Carroll County | 2,030 | 59.02% | 3.70% | 9.95% | $27,467,862 | $13,533 | $20,710,309 | $10,204 | $6,757,553 | $3,329 |
| 105 Carter County | 5,022 | 60.48% | 0.86% | 13.10% | $67,972,288 | $13,536 | $42,436,080 | $8,451 | $25,536,208 | $5,085 |
| 111 Casey County | 2,462 | 65.80% | 1.95% | 13.08% | $29,613,731 | $12,029 | $20,731,879 | $8,421 | $8,881,851 | $3,608 |
| 113 Caverna Independent | 918 | 62.96% | 0.76% | 12.31% | $10,609,642 | $11,556 | $7,034,272 | $7,662 | $3,575,370 | $3,894 |
| 115 Christian County | 9,667 | 62.42% | 2.03% | 10.39% | $137,424,370 | $14,215 | $86,152,840 | $8,912 | $51,271,530 | $5,304 |
| 121 Clark County | 5,934 | 52.71% | 1.48% | 11.16% | $80,237,399 | $13,521 | $51,639,405 | $8,702 | $28,597,994 | $4,819 |

## Appendix B: District Comparisons between EB Model and 2012-13 SEEK Revenues (cont., pg. 2)

| | | Low | | Special | Evidence Based Model | | SEEK District Expenditures | | Additional Cost of EB Model | |
|---|---|---|---|---|---|---|---|---|---|---|
| District Name | Students | Income % | EL % | Ed % | Total | Total PP | Total | Total PP | Cost | Cost PP |
| 125 Clay County | 3,686 | 66.69% | 0.33% | 15.82% | $50,088,973 | $13,590 | $37,023,756 | $10,045 | $13,065,216 | $3,545 |
| 131 Clinton County | 1,873 | 66.14% | 2.03% | 11.26% | $23,867,580 | $12,741 | $17,569,291 | $9,379 | $6,298,290 | $3,362 |
| 132 Cloverport Independent | 407 | 67.06% | 0.00% | 15.72% | $6,434,750 | $15,806 | $3,536,483 | $8,687 | $2,898,266 | $7,119 |
| 133 Corbin Independent | 3,091 | 49.21% | 0.39% | 8.61% | $36,403,767 | $11,777 | $24,898,692 | $8,055 | $11,505,074 | $3,722 |
| 134 Covington Independent | 4,178 | 79.67% | 3.69% | 17.93% | $60,901,907 | $14,575 | $45,259,578 | $10,832 | $15,642,328 | $3,744 |
| 135 Crittenden County | 1,398 | 62.40% | 0.36% | 12.59% | $16,787,091 | $12,012 | $10,897,784 | $7,798 | $5,889,307 | $4,214 |
| 141 Cumberland County | 1,087 | 69.82% | 0.37% | 12.14% | $13,518,346 | $12,436 | $9,918,697 | $9,125 | $3,599,650 | $3,311 |
| 143 Danville Independent | 1,972 | 60.80% | 3.60% | 15.42% | $24,553,613 | $12,451 | $20,654,729 | $10,474 | $3,898,884 | $1,977 |
| 145 Daviess County | 11,846 | 43.63% | 1.83% | 12.44% | $138,321,916 | $11,676 | $113,703,513 | $9,598 | $24,618,403 | $2,078 |
| 146 Dawson Springs Independent | 699 | 60.39% | 0.00% | 14.88% | $8,610,104 | $12,321 | $5,709,015 | $8,170 | $2,901,090 | $4,152 |
| 147 Dayton Independent | 930 | 72.01% | 0.11% | 18.16% | $12,973,139 | $13,943 | $8,127,601 | $8,735 | $4,845,538 | $5,208 |
| 149 East Bernstadt Independent | 554 | 54.89% | 0.00% | 16.61% | $7,666,025 | $13,841 | $4,859,811 | $8,774 | $2,806,214 | $5,067 |
| 151 Edmonson County | 2,104 | 53.00% | 0.29% | 12.26% | $23,452,122 | $11,147 | $17,414,301 | $8,277 | $6,037,821 | $2,870 |
| 152 Elizabethtown Independent | 2,714 | 40.16% | 1.11% | 8.55% | $36,295,203 | $13,372 | $22,596,823 | $8,325 | $13,698,379 | $5,047 |
| 155 Elliott County | 1,168 | 70.74% | 0.00% | 12.50% | $16,213,908 | $13,886 | $9,447,384 | $8,091 | $6,766,524 | $5,795 |
| 156 Eminence Independent | 733 | 50.76% | 1.91% | 9.01% | $9,210,780 | $12,568 | $5,740,561 | $7,833 | $3,470,220 | $4,735 |
| 157 Erlanger-Elsmere Independent | 2,434 | 61.06% | 5.34% | 12.12% | $33,216,744 | $13,648 | $21,301,995 | $8,752 | $11,914,749 | $4,895 |
| 161 Estill County | 2,665 | 62.33% | 0.04% | 10.99% | $32,491,997 | $12,192 | $21,531,760 | $8,079 | $10,960,237 | $4,113 |
| 162 Fairview Independent | 907 | 62.64% | 0.00% | 8.93% | $11,891,099 | $13,113 | $7,227,273 | $7,970 | $4,663,827 | $5,143 |
| 165 Fayette County | 41,740 | 45.22% | 8.78% | 8.56% | $510,601,771 | $12,233 | $438,390,471 | $10,503 | $72,211,301 | $1,730 |
| 171 Fleming County | 2,479 | 57.48% | 0.28% | 10.04% | $30,873,849 | $12,454 | $22,757,824 | $9,180 | $8,116,025 | $3,274 |
| 175 Floyd County | 6,676 | 66.49% | 0.00% | 15.89% | $81,439,304 | $12,199 | $53,866,608 | $8,069 | $27,572,696 | $4,130 |
| 176 Fort Thomas Independent | 3,053 | 15.95% | 0.88% | 6.45% | $39,360,338 | $12,894 | $29,429,254 | $9,640 | $9,931,084 | $3,253 |
| 177 Frankfort Independent | 850 | 50.49% | 0.24% | 13.30% | $10,817,807 | $12,731 | $8,445,883 | $9,939 | $2,371,924 | $2,791 |
| 181 Franklin County | 6,694 | 46.12% | 2.30% | 10.52% | $85,514,188 | $12,775 | $57,944,433 | $8,656 | $27,569,755 | $4,119 |
| 185 Fulton County | 567 | 73.35% | 0.00% | 15.16% | $7,383,270 | $13,017 | $5,476,819 | $9,656 | $1,906,451 | $3,361 |
| 186 Fulton Independent | 401 | 75.58% | 0.00% | 20.20% | $5,773,319 | $14,400 | $4,097,724 | $10,221 | $1,675,595 | $4,179 |
| 191 Gallatin County | 1,772 | 61.19% | 4.74% | 11.85% | $25,463,762 | $14,374 | $17,549,305 | $9,906 | $7,914,457 | $4,467 |
| 195 Garrard County | 2,695 | 56.13% | 1.30% | 12.91% | $34,049,021 | $12,633 | $25,140,300 | $9,327 | $8,908,721 | $3,305 |
| 197 Glasgow Independent | 2,088 | 55.18% | 3.02% | 12.31% | $36,778,986 | $17,615 | $20,049,099 | $9,603 | $16,729,887 | $8,013 |
| 201 Grant County | 4,143 | 58.51% | 1.52% | 10.67% | $58,949,271 | $14,230 | $40,051,026 | $9,668 | $18,898,244 | $4,562 |
| 205 Graves County | 4,874 | 51.62% | 1.74% | 11.67% | $58,372,265 | $11,975 | $40,426,613 | $8,294 | $17,945,652 | $3,682 |
| 211 Grayson County | 4,563 | 61.39% | 0.55% | 10.21% | $56,634,679 | $12,412 | $37,150,364 | $8,142 | $19,484,315 | $4,270 |
| 215 Green County | 1,780 | 61.75% | 0.00% | 9.21% | $23,164,511 | $13,015 | $16,310,354 | $9,164 | $6,854,157 | $3,851 |

## Appendix B: District Comparisons between EB Model and 2012-13 SEEK Revenues (cont., pg. 3)

| | | Low | | Special | Evidence Based Model | | SEEK District Expenditures | | Additional Cost of EB Model | |
|---|---|---|---|---|---|---|---|---|---|---|
| District Name | Students | Income % | EL % | Ed % | Total | Total PP | Total | Total PP | Cost | Cost PP |
| 221 Greenup County | 3,161 | 56.85% | 0.03% | 11.36% | $40,682,464 | $12,871 | $25,881,780 | $8,188 | $14,800,684 | $4,683 |
| 225 Hancock County | 1,753 | 38.74% | 0.46% | 14.15% | $21,937,237 | $12,515 | $17,254,609 | $9,843 | $4,682,628 | $2,671 |
| 231 Hardin County | 15,386 | 47.13% | 2.46% | 13.62% | $216,379,589 | $14,064 | $151,513,996 | $9,848 | $64,865,593 | $4,216 |
| 235 Harlan County | 4,451 | 72.54% | 0.13% | 17.81% | $59,621,242 | $13,394 | $40,376,908 | $9,071 | $19,244,334 | $4,323 |
| 236 Harlan Independent | 861 | 49.38% | 0.00% | 6.51% | $10,542,576 | $12,250 | $6,556,319 | $7,618 | $3,986,257 | $4,632 |
| 241 Harrison County | 3,294 | 52.22% | 0.76% | 13.21% | $39,434,669 | $11,972 | $25,278,924 | $7,674 | $14,155,745 | $4,297 |
| 245 Hart County | 2,500 | 61.79% | 0.64% | 14.24% | $37,966,912 | $15,185 | $31,189,271 | $12,474 | $6,777,640 | $2,711 |
| 246 Hazard Independent | 1,018 | 50.88% | 0.00% | 11.20% | $12,463,931 | $12,243 | $8,511,418 | $8,361 | $3,952,513 | $3,883 |
| 251 Henderson County | 7,703 | 50.33% | 1.40% | 13.37% | $100,292,905 | $13,020 | $72,463,476 | $9,407 | $27,829,429 | $3,613 |
| 255 Henry County | 2,300 | 51.09% | 0.83% | 12.87% | $31,971,607 | $13,900 | $23,859,778 | $10,373 | $8,111,829 | $3,527 |
| 261 Hickman County | 802 | 60.08% | 0.25% | 14.46% | $10,691,786 | $13,328 | $8,501,063 | $10,597 | $2,190,723 | $2,731 |
| 265 Hopkins County | 7,503 | 49.86% | 0.67% | 14.90% | $90,945,735 | $12,122 | $63,981,941 | $8,528 | $26,963,793 | $3,594 |
| 271 Jackson County | 2,374 | 69.75% | 0.04% | 18.74% | $36,332,091 | $15,303 | $26,350,681 | $11,099 | $9,981,410 | $4,204 |
| 272 Jackson Independent | 439 | 54.25% | 0.46% | 10.49% | $6,359,114 | $14,496 | $4,402,876 | $10,037 | $1,956,238 | $4,459 |
| 275 Jefferson County | 103,876 | 57.11% | 6.24% | 11.39% | $1,340,045,750 | $12,900 | $1,148,590,014 | $11,057 | $191,455,736 | $1,843 |
| 276 Jenkins Independent | 587 | 67.44% | 0.00% | 18.90% | $6,768,070 | $11,526 | $5,090,877 | $8,669 | $1,677,193 | $2,856 |
| 281 Jessamine County | 8,386 | 47.81% | 2.21% | 12.53% | $111,872,223 | $13,340 | $79,552,215 | $9,486 | $32,320,008 | $3,854 |
| 285 Johnson County | 4,056 | 61.90% | 0.10% | 15.90% | $48,212,892 | $11,886 | $35,178,540 | $8,673 | $13,034,353 | $3,213 |
| 291 Kenton County | 15,538 | 34.97% | 2.27% | 12.02% | $215,232,058 | $13,852 | $141,406,147 | $9,101 | $73,825,911 | $4,751 |
| 295 Knott County | 2,664 | 70.08% | 0.04% | 15.73% | $32,297,476 | $12,123 | $22,589,908 | $8,479 | $9,707,567 | $3,644 |
| 301 Knox County | 4,851 | 71.06% | 0.56% | 13.40% | $56,787,391 | $11,706 | $40,388,575 | $8,326 | $16,398,816 | $3,381 |
| 305 LaRue County | 2,589 | 52.46% | 1.66% | 14.29% | $37,350,358 | $14,428 | $27,155,663 | $10,490 | $10,194,694 | $3,938 |
| 311 Laurel County | 10,009 | 58.34% | 0.30% | 14.60% | $123,230,638 | $12,312 | $83,051,334 | $8,298 | $40,179,303 | $4,014 |
| 315 Lawrence County | 2,642 | 62.90% | 0.08% | 13.70% | $40,098,237 | $15,175 | $26,220,367 | $9,923 | $13,877,870 | $5,252 |
| 321 Lee County | 1,186 | 69.20% | 0.17% | 12.14% | $15,054,635 | $12,690 | $10,488,611 | $8,841 | $4,566,024 | $3,849 |
| 325 Leslie County | 2,018 | 59.41% | 0.15% | 16.95% | $24,760,510 | $12,269 | $17,391,470 | $8,618 | $7,369,040 | $3,652 |
| 331 Letcher County | 3,538 | 63.73% | 0.11% | 19.84% | $41,373,066 | $11,693 | $29,990,739 | $8,476 | $11,382,326 | $3,217 |
| 335 Lewis County | 2,546 | 67.82% | 0.00% | 10.33% | $31,112,343 | $12,219 | $20,237,477 | $7,948 | $10,874,865 | $4,271 |
| 341 Lincoln County | 4,291 | 61.52% | 0.82% | 13.98% | $56,616,426 | $13,194 | $42,586,290 | $9,925 | $14,030,136 | $3,270 |
| 345 Livingston County | 1,310 | 54.37% | 1.15% | 12.98% | $16,484,021 | $12,587 | $12,916,053 | $9,863 | $3,567,968 | $2,725 |
| 351 Logan County | 3,737 | 49.13% | 0.24% | 10.41% | $47,026,279 | $12,583 | $33,714,601 | $9,021 | $13,311,678 | $3,562 |

## Appendix B: District Comparisons between EB Model and 2012-13 SEEK Revenues (cont., pg. 4)

| | | Low | | Special | Evidence Based Model | | SEEK District Expenditures | | Additional Cost of EB Model | |
|---|---|---|---|---|---|---|---|---|---|---|
| District Name | Students | Income % | EL % | Ed % | Total | Total PP | Total | Total PP | Cost | Cost PP |
| 354 Ludlow Independent | 904 | 60.07% | 1.00% | 15.60% | $11,872,768 | $13,134 | $7,793,183 | $8,621 | $4,079,585 | $4,513 |
| 361 Lyon County | 963 | 49.74% | 0.52% | 8.00% | $11,452,452 | $11,893 | $8,540,841 | $8,870 | $2,911,611 | $3,024 |
| 365 Madison County | 12,188 | 44.89% | 1.67% | 11.99% | $142,091,888 | $11,658 | $105,768,326 | $8,678 | $36,323,562 | $2,980 |
| 371 Magoffin County | 2,394 | 73.82% | 0.38% | 18.34% | $30,048,104 | $12,554 | $19,845,951 | $8,291 | $10,202,152 | $4,262 |
| 375 Marion County | 3,438 | 55.79% | 0.76% | 12.77% | $47,368,476 | $13,778 | $33,801,763 | $9,832 | $13,566,713 | $3,946 |
| 381 Marshall County | 5,056 | 42.88% | 0.30% | 9.69% | $57,617,163 | $11,396 | $44,133,498 | $8,729 | $13,483,666 | $2,667 |
| 385 Martin County | 2,272 | 63.52% | 0.00% | 16.99% | $27,762,752 | $12,221 | $18,968,969 | $8,350 | $8,793,783 | $3,871 |
| 391 Mason County | 3,049 | 54.98% | 1.02% | 11.42% | $35,793,673 | $11,741 | $24,919,457 | $8,174 | $10,874,216 | $3,567 |
| 392 Mayfield Independent | 1,706 | 70.59% | 13.60% | 14.31% | $21,904,876 | $12,843 | $16,269,423 | $9,539 | $5,635,453 | $3,304 |
| 395 McCracken County | 7,444 | 44.20% | 0.21% | 9.31% | $86,284,112 | $11,591 | $68,846,466 | $9,249 | $17,437,646 | $2,343 |
| 401 McCreary County | 3,218 | 70.17% | 0.00% | 16.47% | $37,833,810 | $11,757 | $26,649,018 | $8,282 | $11,184,792 | $3,476 |
| 405 McLean County | 1,727 | 50.09% | 0.52% | 13.78% | $20,217,014 | $11,708 | $14,286,873 | $8,274 | $5,930,141 | $3,434 |
| 411 Meade County | 5,354 | 47.05% | 0.28% | 10.63% | $75,237,124 | $14,053 | $46,982,537 | $8,776 | $28,254,588 | $5,278 |
| 415 Menifee County | 1,164 | 63.90% | 0.00% | 11.94% | $14,542,911 | $12,491 | $10,295,080 | $8,842 | $4,247,831 | $3,648 |
| 421 Mercer County | 3,206 | 45.63% | 1.37% | 13.35% | $43,584,244 | $13,595 | $32,956,737 | $10,280 | $10,627,506 | $3,315 |
| 425 Metcalfe County | 1,673 | 67.37% | 0.54% | 12.31% | $21,159,085 | $12,648 | $15,827,514 | $9,461 | $5,331,571 | $3,187 |
| 426 Middlesboro Independent | 1,475 | 66.17% | 0.54% | 12.88% | $17,026,741 | $11,543 | $12,328,217 | $8,358 | $4,698,524 | $3,185 |
| 431 Monroe County | 1,991 | 61.67% | 2.16% | 11.35% | $23,893,069 | $11,999 | $18,398,112 | $9,240 | $5,494,956 | $2,760 |
| 435 Montgomery County | 5,445 | 51.26% | 1.86% | 10.29% | $65,020,025 | $11,942 | $44,259,615 | $8,129 | $20,760,410 | $3,813 |
| 436 Monticello Independent | 877 | 63.54% | 9.92% | 10.61% | $11,964,264 | $13,649 | $8,801,559 | $10,041 | $3,162,705 | $3,608 |
| 441 Morgan County | 1,913 | 80.93% | 0.05% | 14.22% | $28,184,383 | $14,736 | $18,238,940 | $9,536 | $9,945,443 | $5,200 |
| 445 Muhlenberg County | 5,510 | 51.49% | 0.33% | 11.60% | $70,904,917 | $12,868 | $54,179,267 | $9,833 | $16,725,650 | $3,035 |
| 446 Murray Independent | 1,601 | 36.80% | 3.19% | 10.56% | $18,954,309 | $11,842 | $14,401,615 | $8,997 | $4,552,694 | $2,844 |
| 451 Nelson County | 5,313 | 43.42% | 0.66% | 10.52% | $71,821,788 | $13,517 | $46,071,542 | $8,671 | $25,750,245 | $4,846 |
| 452 Newport Independent | 1,912 | 79.75% | 3.24% | 10.98% | $27,631,730 | $14,449 | $20,160,539 | $10,542 | $7,471,192 | $3,907 |
| 455 Nicholas County | 1,161 | 58.22% | 0.09% | 9.82% | $15,440,450 | $13,298 | $10,214,230 | $8,797 | $5,226,221 | $4,501 |
| 461 Ohio County | 4,434 | 57.48% | 2.35% | 8.95% | $56,156,822 | $12,664 | $37,986,131 | $8,566 | $18,170,691 | $4,098 |
| 465 Oldham County | 12,776 | 18.07% | 2.04% | 12.14% | $207,584,159 | $16,248 | $167,769,595 | $13,131 | $39,814,564 | $3,116 |
| 471 Owen County | 2,021 | 50.16% | 1.73% | 10.93% | $27,951,115 | $13,827 | $18,001,932 | $8,906 | $9,949,183 | $4,922 |
| 472 Owensboro Independent | 4,675 | 69.82% | 2.80% | 13.31% | $57,662,753 | $12,335 | $48,254,833 | $10,322 | $9,407,920 | $2,012 |
| 475 Owsley County | 780 | 87.07% | 0.00% | 13.08% | $9,892,731 | $12,686 | $7,744,584 | $9,931 | $2,148,147 | $2,755 |
| 476 Paducah Independent | 3,030 | 65.80% | 2.41% | 12.51% | $37,751,149 | $12,458 | $31,573,020 | $10,419 | $6,178,129 | $2,039 |
| 477 Paintsville Independent | 868 | 38.69% | 0.35% | 10.25% | $16,534,045 | $19,038 | $14,999,450 | $17,271 | $1,534,595 | $1,767 |

## Appendix B: District Comparisons between EB Model and 2012-13 SEEK Revenues (cont., pg. 5)

| | | Low | | Special | Evidence Based Model | | SEEK District Expenditures | | Additional Cost of EB Model | |
|---|---|---|---|---|---|---|---|---|---|---|
| District Name | Students | Income % | EL % | Ed % | Total | Total PP | Total | Total PP | Cost | Cost PP |
| 478 Paris Independent | 796 | 67.70% | 4.65% | 11.81% | $10,492,189 | $13,179 | $6,935,183 | $8,711 | $3,557,007 | $4,468 |
| 481 Pendleton County | 2,677 | 54.13% | 0.30% | 11.17% | $41,359,634 | $15,451 | $26,667,493 | $9,962 | $14,692,141 | $5,489 |
| 485 Perry County | 4,501 | 66.34% | 0.11% | 16.09% | $54,202,345 | $12,042 | $39,325,572 | $8,737 | $14,876,773 | $3,305 |
| 491 Pike County | 10,225 | 60.33% | 0.18% | 12.50% | $127,818,441 | $12,501 | $90,504,213 | $8,852 | $37,314,228 | $3,649 |
| 492 Pikeville Independent | 1,292 | 32.67% | 0.62% | 10.30% | $13,819,461 | $10,699 | $12,263,787 | $9,494 | $1,555,674 | $1,204 |
| 493 Pineville Independent | 573 | 63.74% | 0.00% | 14.15% | $7,031,039 | $12,279 | $5,326,471 | $9,302 | $1,704,568 | $2,977 |
| 495 Powell County | 2,621 | 68.75% | 0.08% | 14.50% | $29,978,446 | $11,438 | $20,540,417 | $7,837 | $9,438,029 | $3,601 |
| 501 Pulaski County | 8,587 | 61.37% | 1.21% | 12.05% | $102,289,436 | $11,911 | $71,867,161 | $8,369 | $30,422,275 | $3,543 |
| 502 Raceland Independent | 1,101 | 37.23% | 0.00% | 6.63% | $13,397,227 | $12,165 | $8,718,357 | $7,916 | $4,678,869 | $4,248 |
| 505 Robertson County | 371 | 65.82% | 1.35% | 12.68% | $6,940,615 | $18,721 | $4,218,268 | $11,378 | $2,722,348 | $7,343 |
| 511 Rockcastle County | 3,104 | 62.18% | 0.10% | 17.08% | $37,548,637 | $12,098 | $26,161,273 | $8,429 | $11,387,364 | $3,669 |
| 515 Rowan County | 3,415 | 54.32% | 0.76% | 11.80% | $42,329,539 | $12,394 | $30,202,803 | $8,844 | $12,126,736 | $3,551 |
| 521 Russell County | 3,174 | 65.21% | 2.30% | 10.99% | $44,203,431 | $13,925 | $33,530,865 | $10,563 | $10,672,566 | $3,362 |
| 522 Russell Independent | 2,377 | 35.34% | 0.38% | 11.70% | $28,379,129 | $11,940 | $19,500,601 | $8,204 | $8,878,528 | $3,735 |
| 523 Russellville Independent | 1,181 | 60.90% | 4.66% | 10.50% | $14,900,762 | $12,620 | $11,048,525 | $9,358 | $3,852,237 | $3,263 |
| 524 Science Hill Independent | 564 | 44.00% | 0.00% | 7.63% | $6,627,727 | $11,760 | $4,462,328 | $7,918 | $2,165,399 | $3,842 |
| 525 Scott County | 9,202 | 37.30% | 3.43% | 11.18% | $147,927,989 | $16,076 | $110,493,458 | $12,008 | $37,434,531 | $4,068 |
| 531 Shelby County | 7,317 | 45.86% | 8.38% | 14.60% | $96,314,117 | $13,163 | $71,595,890 | $9,785 | $24,718,227 | $3,378 |
| 533 Silver Grove Independent | 231 | 68.54% | 0.87% | 24.29% | $4,138,882 | $17,953 | $2,622,251 | $11,374 | $1,516,630 | $6,579 |
| 535 Simpson County | 3,146 | 53.97% | 1.37% | 11.95% | $46,251,248 | $14,701 | $34,406,177 | $10,936 | $11,845,071 | $3,765 |
| 536 Somerset Independent | 1,700 | 55.58% | 2.76% | 11.29% | $18,631,922 | $10,959 | $14,333,461 | $8,431 | $4,298,461 | $2,528 |
| 537 Southgate Independent | 229 | 54.24% | 2.19% | 22.75% | $3,609,403 | $15,789 | $2,223,810 | $9,728 | $1,385,593 | $6,061 |
| 541 Spencer County | 3,027 | 40.44% | 0.66% | 12.39% | $40,333,972 | $13,326 | $26,559,787 | $8,775 | $13,774,185 | $4,551 |
| 545 Taylor County | 2,824 | 54.64% | 0.92% | 9.38% | $30,767,022 | $10,895 | $21,857,717 | $7,740 | $8,909,305 | $3,155 |
| 551 Todd County | 2,225 | 55.23% | 2.88% | 11.50% | $30,870,390 | $13,873 | $23,351,556 | $10,494 | $7,518,834 | $3,379 |
| 555 Trigg County | 2,250 | 54.54% | 0.40% | 10.58% | $30,923,397 | $13,745 | $23,067,853 | $10,254 | $7,855,544 | $3,492 |
| 561 Trimble County | 1,533 | 47.29% | 0.39% | 8.74% | $21,164,013 | $13,804 | $13,311,782 | $8,683 | $7,852,230 | $5,122 |
| 565 Union County | 2,496 | 49.12% | 0.12% | 12.78% | $32,143,279 | $12,880 | $25,255,726 | $10,120 | $6,887,553 | $2,760 |
| 567 Walton Verona Independent | 1,674 | 34.83% | 0.60% | 7.95% | $22,745,595 | $13,589 | $16,612,076 | $9,924 | $6,133,518 | $3,664 |
| 571 Warren County | 15,468 | 47.28% | 8.63% | 10.66% | $195,376,245 | $12,631 | $133,151,433 | $8,608 | $62,224,812 | $4,023 |
| 575 Washington County | 1,768 | 58.44% | 2.83% | 14.43% | $23,541,333 | $13,317 | $17,677,600 | $10,000 | $5,863,733 | $3,317 |
| 581 Wayne County | 2,691 | 64.54% | 0.37% | 13.49% | $33,385,723 | $12,406 | $22,307,991 | $8,289 | $11,077,732 | $4,116 |
| 585 Webster County | 2,358 | 55.18% | 5.17% | 12.64% | $32,979,868 | $13,988 | $21,107,985 | $8,953 | $11,871,882 | $5,035 |

## Appendix B: District Comparisons between EB Model and 2012-13 SEEK Revenues (cont., pg. 6)

| | | Low | | Special | Evidence Based Model | | SEEK District Expenditures | | Additional Cost of EB Model | |
|---|---|---|---|---|---|---|---|---|---|---|
| District Name | Students | Income % | EL % | Ed % | Total | Total PP | Total | Total PP | Cost | Cost PP |
| 586 West Point Independent | 137 | 87.04% | 0.00% | 15.36% | $2,302,937 | $16,844 | $1,330,026 | $9,728 | $972,911 | $7,116 |
| 591 Whitley County | 4,736 | 71.41% | 0.13% | 15.52% | $60,670,702 | $12,810 | $41,561,885 | $8,776 | $19,108,817 | $4,035 |
| 592 Williamsburg Independent | 869 | 64.70% | 0.35% | 12.09% | $10,358,683 | $11,926 | $7,151,410 | $8,233 | $3,207,273 | $3,692 |
| 593 Williamstown Independent | 1,031 | 41.24% | 0.10% | 9.51% | $14,356,640 | $13,930 | $9,305,936 | $9,029 | $5,050,704 | $4,900 |
| 595 Wolfe County | 1,422 | 72.35% | 0.00% | 19.27% | $17,379,933 | $12,220 | $11,945,175 | $8,399 | $5,434,758 | $3,821 |
| 601 Woodford County | 4,227 | 37.00% | 6.41% | 10.38% | $58,295,131 | $13,790 | $43,214,326 | $10,222 | $15,080,805 | $3,567 |

## APPENDIX C: TECHNICAL ASPECTS AND FUNCTIONALITY OF EB EXCEL-BASED MODEL

A great deal functionality exists to alter model parameters and to view data. These functions are discussed below, after the technological specifications are discussed.

### TECHNOLOGICAL SPECIFICATIONS

The Evidence-Based Model is built on a PC platform using Excel Professional 2010. Users may experience errors if they attempt to use certain functions of the model on a Mac platform or a different (primarily earlier) version of Excel. Most of the worksheets of KY EB Model.xls are locked so as not to interfere with the Excel programming and data consistency.

To update the model when changing simulation parameters, certain steps must be taken to install the statistical software necessary to run Macros, the programming language of Excel. Simulations will work only if these tasks are performed before simulation attempts:

1) Microsoft ToolPak must be enabled
2) Microsoft ToolPak-VBA must be enabled
3) “Macros” must be enabled
4) All files must be “save target as” or similar to your desktop or another drive—no file will work if opened within an internet browser

If you receive error messages when using the ctrl-r (refresh) or other similar functions described below, ensure the previous 4 steps have been taken, then delete any previous versions of your file, and download again the Excel document.

### FUNCTIONALITY TO ALTER MODEL PARAMETERS

Most of the components of the Evidence-Based model may be altered by use of the “Inputs” worksheet in the model. These changes range from class sizes to teacher salary levels—most of the policy levers of interest in and surrounding the EB prototypes. When a change is made on the Inputs worksheet, it will permeate the entire model, making changes at the school, district, and state levels.

After a change is made on the Inputs worksheet, the user must press ctrl-r, which will refresh the data and the output worksheets. These updates are made behind the model through Macro. As output worksheets contain many tables to update, this process may take a couple of minutes, depending on the speed of the computer in use.

## FUNCTIONALITY TO VIEW DATA

Whether changing a parameter to determine its affect at the school, district, or state level or to simply view data at these levels, three interactive worksheets allow the user in-depth personnel and cost data at these levels. State Summary Table, District Summary Tables, and School Summary Tables allow access to all output, which is based on the parameters of the Inputs worksheet, which default to the parameters decided upon by the Advisory Committee of this project.

Again, these parameters may be changed. After the user presses ctrl-r, these tables will update with new personnel and cost data.

## REFERENCES

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