

**BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS**

In the Matter of the Petition of Evergy Kansas]
Central, Inc., Evergy Kansas South, Inc., and]
Evergy Metro, Inc. for Determination of the]
Ratemaking Principles and Treatment that Will]
Apply to the Recovery in Rates of the Cost to be]
Incurred for Certain Electric Generation Facilities]
Under K.S.A. 66-1239]

Docket No. 25-EKCE-207-PRE

PREFILED TESTIMONY

OF

ADDI LOWELL

ON BEHALF OF UNIFIED SCHOOL DISTRICT #259

1 **Q: PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2 **A:** My Name is Addi Lowell. My business address is Wichita Public Schools, 903 S.
3 Edgemoor, Wichita, KS 67218.

4 **Q: PLEASE STATE YOUR OCCUPATION.**

5 **A:** I am Chief Financial Officer of the Wichita Public Schools (USD 259).

6 **Q: PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND**
7 **PROFESSIONAL EXPERIENCE.**

8 **A:** This information is included in Exhibit A to my testimony.

9 **Q: ON WHOSE BEHALF ARE YOU APPEARING IN THIS PROCEEDING?**

10 **A:** I am appearing on behalf of Unified School District #259 ("USD 259").

11 **Q: WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY IN THIS**
12 **PROCEEDING?**

13 **A:** USD 259 is concerned about escalating and noncompetitive utility rates. The school
14 district faces accelerating operating costs and increased education expectations. At the same time,
15 the end of historical federal pandemic relief funding has left it, like many urban districts,
16 experiencing enrollment decline with revenue shortfalls to make up for in limited budgeted funds.

17 **Q: HOW IS THE DUTY TO EDUCATE THE STUDENTS OF USD 259 IMPACTED BY**
18 **THESE FACTORS?**

19 **A:** USD 259 students are still testing at or below pre-pandemic levels; continued focus of
20 resources on learning recovery will be critical to this generation of students. Further, like most
21 urban school districts across the nation, USD 259 is slowly declining in enrollment, meaning any
22 increase in base state funding per pupil is eroded by flat or declining enrollment. In this

1 environment, any significant electric rate increase will make it even more difficult for USD 259 to
2 fulfill its responsibilities.

3 **Q: HOW ARE SCHOOL DISTRICT EDUCATION GOALS DETERMINED?**

4 **A:** Notwithstanding each district's unique characteristics, each Kansas school district has a
5 local school board charged with a constitutional duty to "maintain, develop and operate" local
6 public schools. These local school boards must meet state academic standards and achieve certain
7 outcomes, regardless of their different student populations.

8 Article Six of the Kansas Constitution requires public schools and other educational entities to
9 promote "intellectual, educational, scientific and vocational improvement." In recent decades, that
10 responsibility has become much more sharply defined. In the early 1990's, the State Board of
11 Education - an elected constitutional body under Article Six - implemented a significant
12 transformation of school accreditation to focus on student educational outcomes. At the same time,
13 the State Legislature directed that accreditation be based on improvement in student outcomes and
14 required state academic standards and statewide testing in core subjects. Since the early 2000's,
15 the federal No Child Left Behind Act ("NCLB") required that school districts meet annually
16 increasing targets for student proficiency rates in reading and math. In December 2015, the Every
17 Student Succeeds Act (ESSA) was signed into law replacing NCLB. ESSA required, for the first
18 time, that all students be taught to high academic standards that will prepare them to succeed in
19 college and careers. ESSA also included a new accountability system based on multiple measures
20 including factors other than test scores. Under ESSA, Kansas schools, were required to submit
21 goals that addressed proficiency on tests, English-language proficiency, and graduation rates.
22 Those goals set an expectation that groups that are furthest behind close the gap in achievement
23 and graduation rates.

1 **Q: ARE THESE REQUIREMENTS MANDATED FOR SCHOOLS?**

2 **A:** Yes, in the spring of 2014, the Kansas Supreme Court articulated a new set of standards
3 called the "Rose" capacities which describe the skills students need to have to be successful adults.
4 These include not only basic skills like communications, but "citizenship" skills in democratic
5 participation, economics, physical and mental health and cultural appreciation, as well as
6 preparation for postsecondary academic or vocational program. The Legislature adopted these
7 capacities as education goals for the state and they have become the "Kansans Can" vision for
8 educational outcomes.

9 In the spring of 2022, the Kansas Legislature passed a law requiring school boards to make
10 resource allocation decisions within the annual budget adoption process sufficient to remove the
11 barriers preventing all students from achieving a Level 3 or Level 4 on state academic assessments
12 (on a scale of Levels 1 to 4, with 1 being the lowest). Further, school boards must estimate the
13 amount of time it will take for all students to achieve proficiency above a Level 2 for grade level
14 academic expectations on state assessments based on that resource reallocation. This requires more
15 resources for teachers. Higher electric rates will erode our ability to address these standards.

16 **Q: HAS SCHOOL FUNDING KEPT PACE WITH INCREASING OPERATIONAL**
17 **COSTS?**

18 **A:** No, operational funding has not kept up with inflation and the increased operating costs we
19 currently face with more special needs children, more students with significant behavior
20 challenges, and higher academic expectations. During the 2017 Kansas legislative session, a new
21 school finance formula was signed into law which finally ended the extended period of state aid
22 funding reductions, putting additional funds into the base aid per pupil and restoring weighted
23 funds for student subgroups which are more expensive to educate, such as At-Risk students.

1 However, the Kansas Supreme Court, in October 2017, found the formula to be inadequate under
2 the Kansas Constitution and gave the Kansas legislature until June 30, 2018 to submit a formula
3 that would be constitutionally adequate. The 2018 Kansas legislature put another \$522 million into
4 the formula. On June 25, 2018, the Kansas Supreme Court determined that the state needed to
5 address inflation. The 2019 Kansas legislature put another \$90 million into the formula for
6 inflation. On June 14, 2019, the Kansas Supreme Court found the revised formula substantially
7 complied with the Court's mandate to address inflation. The Court retained jurisdiction of the case
8 until 2024 to ensure continued implementation of the scheduled funding. Since then, the Kansas
9 legislature has complied with the Supreme Court mandate and continued to authorize funding
10 increases set by the school finance formula and the change to a three-year average Consumer Price
11 Index (CPI) increase in 2022-23, 2023-24, and 2024-25. However, according to the Kansas
12 Association of School Board's ("KASB") Kansas Education Facts, January 2023, (attached as
13 Exhibit B), current Kansas school spending (which included \$400 million in temporary, one-time
14 federal COVID-19 funding), when adjusted for inflation, is only slightly higher than in 2009.
15 KASB also cites that despite increasing state aid under the state's current school finance plan,
16 Kansas per pupil funding is more than 10 percent below the U.S. average. Our Kansas Supreme
17 Court and Legislature have agreed to increases in the school financing formula tied to a three-year
18 CPI average. If Evergy's requests for a rate increases in this Docket are granted, then electric rates
19 will far exceed the three-year CPI average, which for 2025-26 is estimated to be 4.3%.

20 **Q: IF KANSAS IS INCREASING FUNDING, WHY IS FUNDING AN ISSUE FOR**
21 **SCHOOL DISTRICTS, PARTICULARLY USD 259?**

22 **A:** The Kansas school finance formula allocates funding to school districts based on a per
23 pupil model. School districts receive a base amount per student full-time equivalent (FTE) and

1 then receive additional weightings for FTE defined students with certain higher needs, which
2 include At Risk students, students requiring transportation, students who are English language
3 learners, students who qualify for pre-Kindergarten services, and students requiring Special
4 Education services. Since 2015, USD 259 has been declining in enrollment, with the sharpest
5 decline occurring in 2020 following pandemic-related school closures. To date, the district has
6 contracted by about 9.6% from 2015 to 2024.

7 **Q: HOW HAS THIS DECLINE IMPACTED USD 259'S FUNDING?**

8 **A:** Fewer students means less funding, even if the base per pupil is increasing. For example,
9 in a year that the state increases funding by 3%, USD 259 may only see an increase of 2% because
10 of enrollment decline. USD 259 has responded and reduced staff accordingly, but many of the
11 fixed costs of maintaining buildings and support services remain and have steadily increased.

12 **Q: ARE THERE OTHER NEEDS REGARDING THE MAKEUP OF THE STUDENTS**
13 **THAT REQUIRE MORE FUNDING?**

14 **A:** USD 259's student makeup has continued to change, and costs related to these higher needs
15 populations have increased at a greater rate than funding in the formula. For example, KASB
16 reports that since 2010, the number of special education students have increased by 25%, total
17 special education expenditures have increased by 44%, and inflation has increased by 34%, while
18 state special education aid has increased by just 25%.

19 **Q: HOW HAS USD 259 BEEN HANDLING THESE INCREASING COSTS AND**
20 **LOWER ENROLLMENTS?**

21 **A:** USD 259 must transfer funds from its General fund and Supplemental General fund just to
22 cover the increasing costs of mandatory special education services. This action leaves fewer dollars
23 to support ongoing and increasing operational costs, let alone leaving additional funds to support

1 innovation, increasing technology needs and teacher development, all of which are critical to
2 achieving improved student outcomes. The district has needed to prioritize budgeting more funds
3 to attract employees to education. USD 259 currently has almost 200 paraprofessional openings,
4 55 Special Education teacher vacancies, and 125 other teacher and support staff vacancies. Urban
5 school districts like USD 259 have students with more needs and thus have to offer better wages
6 and benefits than suburban counterparts. Additionally, the pool of new teachers entering the field
7 is shrinking. These challenges all combine to put a tremendous amount of pressure on the
8 allocation of funds USD 259 receives each year.

9 **Q: IN LIGHT OF THE REDUCED STATE FUNDING AND INCREASED**
10 **OPERATIONAL COSTS YOU HAVE DISCUSSED, HOW WILL EVERGY'S PROPOSED**
11 **APPROXIMATE 25% RATE INCREASE (CONSIDERING EVERGY'S**
12 **CONTEMPORANEOUS REQUESTS IN OTHER DOCKETS) AFFECT USD 259?**

13 **A:** As I have testified, school operational costs continue to rise and new state funding, after
14 being cut from 2009-2015 and then frozen for 2016-17, will not be sufficient to address the
15 tremendous need for resources which exist in all programs and services for USD 259 students.
16 Overall, student enrollment continues to decline and high needs populations continue to increase.
17 New funds coming to USD 259 are specifically being targeted to educational recovery programs,
18 staff needs, and improving outcomes for high need students. A significant increase in utility costs
19 hinders this recovery and restoration effort. The largest area of operating expenditures is personnel,
20 so a likely consequence would be the inability to add and retain teachers and other school staff.
21 This would lead to increasingly larger class sizes and continued reduction of student services. The
22 second largest budget area is building operations. USD 259 already has over \$1 billion in deferred

1 maintenance needs, so increased utility costs could exacerbate these challenges, ultimately
2 resulting in the mothballing of school buildings which cannot be maintained.

3 **Q: WHAT ARE THE SOURCES OF SCHOOL DISTRICT FUNDING GOING**
4 **FORWARD?**

5 **A:** School districts rely on three sources of revenue: state, local and federal. Each of these
6 sources has faced and continues to face uncertainty in the future. About 68.5% of school revenue
7 comes from state appropriations, 17% from Local and 14.5% from Federal.

8 **Q: ARE THERE OTHER COSTS YOU ANTICIPATE THAT WOULD ERODE YOUR**
9 **ABILITY TO FULFILL THE SCHOOL DISTRICT'S OBLIGATION TO EDUCATE**
10 **STUDENTS?**

11 **A:** Yes, those other costs include the following:

12 (a) Other concerning uncertainties in state funding are the significant unfunded liability
13 of the Kansas Public Employees Retirement System and growing state health care costs. These
14 factors are expected to constrain the state's "foundational" commitment to public education.

15 (b) Local revenues (about 17% of total school revenues) are problematic because
16 school districts have extraordinarily diverse local tax bases. Some higher wealth districts could
17 likely raise additional revenues relatively easily, if allowed by the state. But many districts require
18 much higher local mill levies to raise any additional funds. These disparities can be mitigated by
19 increased state equalization aid, but the limitations on state funding have already been noted. USD
20 259 has already maxed out the amount it can levy locally for Capital Outlay funds and is also
21 already exercising its full Supplemental General fund authority (33% of the General fund),
22 meaning it cannot raise more local taxes in excess of that 33% authority. That leaves no other
23 unrestricted local tax availability for USD 259.

1 (c) Federal revenues (normally 14.5% of total school revenues) are restricted to
2 specific programs such as student meal support, special education aid and programs for
3 disadvantaged students; they cannot be used for basic operating costs such as electricity. While
4 federal funding in these areas can reduce the need to supplement support from state and local
5 funds, the most likely projection is that efforts to reduce the federal deficit will reduce or, at best,
6 limit federal aid to K-12 education.

7 (d) Federal pandemic relief funding for school districts ended in September 2024. This
8 left school districts across the country to evaluate huge funding deficits, as well as difficulties
9 maintaining expenditures directly in classrooms for learning loss initiatives and mental health
10 services. This funding deficit left Wichita Public Schools with a \$42 million budget deficit in 2024-
11 25. In a system that has already faced major cost reductions, adding to a future budget deficit
12 through a rate increase would undoubtedly continue the need for cost reduction measures. In short,
13 most if not all Kansas school districts face a highly constrained financial environment for the
14 foreseeable future. Any increase in fixed costs, such as electrical rates, will therefore reduce
15 resources available for improving student educational outcomes.

16 **Q: DO INCREASED EDUCATIONAL STANDARDS BENEFIT KANSAS AND**
17 **LOCAL ECONOMIES?**

18 **A:** An educated workforce is an integral component needed to attract and retain industries that
19 require skilled educated workers. However, higher utility rates will divert operating dollars from
20 teachers, support services, enhanced learning technology and programs to improve teacher
21 effectiveness.

22 **Q: DOES KANSAS COMPETE WITH OTHER STATES FOR THESE SKILLED**
23 **EMPLOYMENT OPPORTUNITIES?**

1 **A:** Yes. Other states are also improving educational outcomes, and the United States faces
2 rising international competition for high skill jobs. It is imperative that Kansas meet and exceed
3 this competition. Kansas public schools, which educate over 90% of the school-aged population,
4 must be able to focus limited resources on educating students. Increasing "overhead", costs like
5 utility payments, especially at the levels Evergy is proposing for schools in this docket will
6 detrimentally affect Kansas students.

7 **Q: PLEASE SUMMARIZE YOUR TESTIMONY.**

8 **A:** USD 259 provides an education which supports the state and local economic base and sets
9 the direction for the prosperity of the state for decades to come. However, to achieve the high level
10 of education targets which each school district must meet, they must reduce operating expenses at
11 every opportunity to support competitive salaries for staff, buildings and extra-curricular activities
12 as necessary to achieve our educational objectives. As I have stated, the Commission should not
13 increase the electric rates charged to schools and certainly not at the levels requested by Evergy. If
14 the Commission finds cause for an increase, the Commission should look at the facts and requests
15 in the other dockets contemporaneously filed by Evergy, consider the facts and circumstances
16 facing public schools, and then align any increase to a normalized CPI factor of 1-3%. The
17 Commission should not approve the very burdensome rate increases being proposed by Evergy,
18 which forces schools to choose between meeting student needs and keeping the lights on.


19 **Q: DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

20 **A:** Yes, it does.

VERIFICATION

STATE OF KANSAS)
) ss:
COUNTY OF SEDGWICK)

Addi Lowell, of lawful age, being first duly sworn upon my oath, state that I am the Chief Financial Officer of Wichita Public Schools; that I have read the above Prefiled Testimony; that I know the contents thereof and declares that the statements made therein are true and correct to the best of my knowledge and belief.



ADDI LOWELL

SUBSCRIBED AND SWORN to before me this 13th day of March, 2025.



Notary Public

My Appointment Expires:

Abbygail Mcfadden
Notary Public - State of Kansas
My Commission Expires 5.2.25

CERTIFICATE OF SERVICE

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing document was served by electronic service on this 14th day of March, 2025, to the following:

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/s/ Timothy E. McKee

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Exhibit A: QUALIFICATIONS OF ADDI LOWELL

Q: PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A: Addi Lowell. My business address is Wichita Public Schools, 903 S. Edgemoor, Wichita, KS 67218.

Q: PLEASE STATE YOUR OCCUPATION.

A: I am Chief Financial Officer of the Wichita Public Schools.

Q: PLEASE SUMMARIZE YOUR EDUCATIONAL BACKGROUND AND WORK EXPERIENCE.

A: I began my tenure as the Chief Financial Officer of the Wichita Public Schools in October 2024. Prior to that date, I served as Budget & Payroll Director for the Wichita Public Schools from December 2016 to October 2024. I received a Bachelor of Science in Business, Accounting, from Wichita State University in 2012, and a Master of Accounting from Florida Atlantic University in 2015. In my current position as Chief Financial Officer, I am responsible for overall budget and financial reporting of the District in compliance with governmental accounting standards and federal and state statutory requirements. I also prepare monthly budget reports for the Board of Education (BOE), and present to the BOE during the budget preparation process. I monitor revenues, expenditures and cash balances of the Wichita Public Schools, and oversee the preparation of the State Budget Forms and the Annual Comprehensive Financial Report. I am also responsible for analyzing a variety of financial information and making recommendations to maximize use of funds by the Wichita Public Schools.



Kansas Education Facts

January 2023



Students

Exhibit B

Kansas public schools enroll approximately 90% of the school-aged population of the state. About 5% of other children attend accredited private schools. The rest attend non-accredited private and home schools, which do not have to report enrollment.

Kansas public school districts enrolled over 484,000 students this year by headcount. In 2020, enrollment hit a record high of 492,000, but dropped due to the impacts of the COVID-19 pandemic. In the past two years, Kansas regained half of the enrollment numbers lost.

Over the past 25 years, the number of racial and ethnic minority students in Kansas has increased from less than 15% to nearly 40% in public schools and from less than 12 to 30% in private schools.

Since 2000, public school students eligible for free and reduced-price meals increased from less than one-third to nearly one-half; in private schools, from one-tenth to one-fifth.

Since 1994, public school students with disabilities doubled, from less than 7% to over 16%; in private schools, from 2% to 5%. Public schools provide special education services to private school students as well.

Teachers & Staff

Kansas public schools employ over 72,000 full-time equivalent (FTE) positions. This total does not include part-time positions. This number accounts for about 5% of total employment in Kansas, excluding farming-related careers.

The total 72,000 FTE positions in Kansas break down as follows.

Approximately 80%:

- 35,000 teachers
- 10,000 special education paraprofessionals and classroom aides
- 8,000 guidance, counseling, health, libraries, technology and other student and teaching support staff
- 4,000 school principals and building office staff

Approximately 20%:

- 5,400 operations and maintenance staff
- 2,100 transportations staff
- 3,000 food service workers
- 2,000 district administration, business support and all other jobs

Only 11 states have a lower student-to-teacher ratio than Kansas (13.6 to 1), which is below both the national average (15.9 to 1) and the regional average (14.7 to 1) of neighboring states.

Kansas has more teachers, paraprofessionals, teacher aides and other support staff per student than the U.S. average but falls slightly lower than average for all other staff positions.



Education Outcomes

In 2021, Kansas reached its highest educational attainment for persons aged 24 or older: almost 92% completed high school and nearly 35% achieved a four-year degree or more. In 1940, less than one-third had finished high school and less than 5% had completed a four-year degree.

In 2021, more 18 to 24-year-olds had completed a four-year college degree than ever (12.4%), but the percentage with any college, including one and two-year degrees or no credentials met, fell from 59.2 to 56.3%.

Kansas public schools' four-year high school graduation rate reached an all-time high of 88.2% in 2020, falling slightly to 88.1 in 2021 following the COVID-19 pandemic. Special education, low-income and English Language Learnings groups also reached new highs in 2020 before the impact of COVID.

The five-year average postsecondary effective rate for Kansas students is defined as the percentage of each senior class that graduated high school and either completed or remained enrolled in a college or technical program after two years. This number reached a high of 52% for 2020 but is predicted to fall due to the impacts of COVID-19.

Postsecondary degrees, including technical certificates, awarded by Kansas colleges to students under 24 rose from 20,000 to 28,000 in 2019, dropping back to 27,000 in 2021 after the pandemic. For students 19 and under, credentials earned rose from under 2,500 to over 6,000 before dropping to 5,700 in 2021.

Each step up in educational attainment, from completing high school to an advanced degree, increases average income and employment opportunities and reduces poverty rates.

School Funding

Kansas schools expect to spend over \$8 billion this year. When adjusted for inflation, that would be slightly higher than in 2009 but includes over \$400 million in temporary federal COVID-19 funding that expires in two years.

Regular operating budgets for Kansas school districts are estimated to be about \$5.1 billion this year – far below 2009 when adjusted for inflation.

Kansas schools spend 54% of funding on direct instruction; 21% on student and teacher support, food service and transportation; 21% on school construction, bond payments, and operations and maintenance; and less than 4% on general administration.

Kansas public schools spend approximately 10% below the U.S. average per student and about the same as the regional average of neighboring and Plains states.

Less than half of increased school funding since 2010 has gone to general operating budgets for regular teachers and programs. More has come from higher federal aid such as temporary COVID-19 aid and expanded student meal aid, higher KPERs payment dues to past underfunding (which schools cannot spend), and payments on school construction bonds approved by local voters.

Since 2010, special education students have increased by 25%, total special education expenditures by 44%, and the inflation rate by 34%, while state special education aid has increased by just 25%.