



**KANSAS ASSOCIATION  
OF SCHOOL BOARDS**

Serving Educational Leaders, Inspiring Student Success

[www.kasb.org](http://www.kasb.org)

Testimony before the  
**House Committee on Taxation**  
on  
**HB 2435**

by

**Tom Krebs, Governmental Relations Specialist**

**May 20, 2015**

Good morning, Chair Kleeb and Members of the Committee:

The testimony in opposition to **HB 2435**. I'm about to offer is on behalf of not only KASB but other educational organizations and districts, including:

United School Administrators-Kansas  
Kansas School Superintendents Association  
Schools for Quality Education  
USD 259 Wichita  
USD 500 Kansas City  
USD 501 Topeka  
USD 512 Shawnee Mission

The KASB tax policy for 2015 is:

**State Revenues.** We support state tax policies that provide increasing education funding necessary for increasing educational outcomes. If current tax policies do not provide revenue to meet these costs, state tax policies should be revised, such as maintaining current income tax rates. Changes in education funding and tax policy should not increase disparity in local tax efforts, and any new revenue source should be equalized.

**Tax Policy.** We support efforts to broaden the tax base by reducing special exemptions and credits and oppose further targeted tax reductions. We further support an independent study of the Kansas tax structure, including the impact of recent policy changes.

Because of these policies, KASB has testified on several bills in the committee this session, including the ones provided for sales tax exemptions, which we opposed, and tax increases, such as those proposed on alcohol and tobacco products, which we supported.

This bill is trying to raise revenue, which we support, but does so in a manner that is contrary to an important part of the resolution, specifically, “Changes in education funding and tax policy should not increase disparity in local tax efforts, and any new revenue source should be equalized.”

This bill would affect our members in disparate ways simply based on the fact districts with high wealth, as measured by valuation per pupil, can raise money with lower mill levies and vice versa. As a result, additional costs for school construction can have an impact on student opportunities as well as possibly creating constitutional issues.

We understand the state’s bottom line is improved by this policy, but as there are no free lunches, let’s call this what it is, a shift to locally raised property taxes as compared to money raised at the state level. If it is the legislature’s decision to make that shift, we believe it would be fairer to simply raise the 20 mills at the state that is currently being levied. By doing so, it addresses another fairness issue. Districts that have no building needs in front of them would escape the tax, and others that have building needs, some of which may be imposed by necessity or choice or both, would have to pick up the new tax burden.

K-12 funding comprises over 50 percent of the state general fund. We firmly believe, in order for all of our students to enjoy success, resources should be increased; holding steady is the bare minimum. Cuts will hurt student opportunity for success.

The budget hole, at a minimum, needs to be filled so school expenditures can be maintained at least at the status quo level. Our expectation is you, the legislators, do your job and provide us the resources so we, school leaders and educators, can do ours, help children succeed. We are willing to be a partner as we seek those resources.

## New Graduation Data and Other Student Achievement Information

KASB analyzed the new report “Building a Grad Nation” (2015 update) and looked deeper at graduation results by state.

This report uses the “adjusted cohort graduation rate,” which is designed to measure the percentage of students who graduate “on time,” using a uniform national definition.

For all students, Kansas ranked 13<sup>th</sup> in 2013, tied with Missouri at 85.7%.

As the first table below shows, Kansas does well across all student groups, ranking no lower than 17<sup>th</sup> for any subgroup.

	All Students		American Indian and Alaska Native		Asian		Black		Children with Disabilities		Hispanic		Limited English Proficiency		Low Income		Native Hawaiian or Other Pacific Islander		Two or More Races		White		Overall Average Ranking	
State	Rank	Percent	Rank	Percent	Rank	Percent	Rank	Percent	Rank	Percent	Rank	Percent	Rank	Percent	Rank	Percent	Rank	Percent	Rank	Percent	Rank	Percent	Average	Rank
Alabama	22	80.00%	1	88%	-	-	22	78.90%	5	78.90%	28	74%	44	44%	20	71.80%	-	-	25	77%	21	82.90%	23.3	27
Alaska	45	71.90%	42	87%	32	91%	41	85%	44	42%	29	72%	46	40%	49	59.50%	22	84%	26	87%	46	77.90%	28.7	45
Arizona	43	75.10%	39	81.10%	-	-	32	89.80%	24	83.20%	39	69.90%	49	20%	34	69.40%	-	-	35	81.80%	36	81.80%	26.0	42
Arkansas	19	84.90%	12	79%	19	92%	5	79.10%	1	90.40%	4	92%	2	91%	7	90.20%	25	88%	6	92%	18	87.80%	10.0	5
California	20	80.40%	24	71.90%	10	91.80%	26	84.10%	27	81.90%	23	75.70%	25	83.10%	20	74.90%	13	78.40%	24	77.90%	20	87.70%	22.2	26
Colorado	28	76.90%	40	81%	25	90%	29	89.50%	27	82.90%	44	65.40%	39	58.50%	47	63.70%	16	79%	22	79%	24	82.90%	22.1	29
Connecticut	15	90.50%	9	92%	6	92%	16	79.70%	22	84.70%	25	70.20%	20	84%	29	72.10%	2	89%	17	92%	6	91.40%	16.3	14
Delaware	20	80.40%	11	90%	-	-	14	78.10%	30	60%	17	78%	10	71%	22	74.20%	-	-	1	90	29	89.10%	17.2	15
Florida	41	75.80%	15	77%	18	88.40%	42	84.80%	29	82.20%	26	74.90%	34	57.50%	38	67.00%	-	-	39	80.50%	31	80.50%	21.4	28
Georgia	46	71.70%	24	84%	-	-	43	84.40%	47	38.10%	46	81.80%	45	43.80%	45	63.90%	-	-	31	78.20%	44	79.20%	41.9	49
Hawaii	27	81.40%	37	82%	-	-	17	79%	28	61%	19	77%	35	57%	9	78.20%	-	-	-	-	45	79%	27.1	21
Idaho	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Illinois	23	82.20%	13	79%	8	91.00%	30	70.90%	13	70.10%	21	76.20%	23	63.70%	26	72.00%	14	78%	14	82.10%	13	89.20%	17.5	16
Indiana	8	87.00%	1	88%	10	92%	23	73.90%	16	69.20%	3	92.50%	3	78%	3	92.70%	3	89%	10	94%	12	89.70%	9.0	2
Iowa	1	90.70%	7	92%	11	91%	21	74%	10	77.70%	9	90%	4	78%	6	90.40%	21	88%	8	95%	5	91.50%	10.2	6
<b>Kansas</b>	<b>13</b>	<b>85.70%</b>	<b>15</b>	<b>77%</b>	<b>16</b>	<b>99%</b>	<b>15</b>	<b>76%</b>	<b>3</b>	<b>77.90%</b>	<b>11</b>	<b>79.90%</b>	<b>5</b>	<b>73%</b>	<b>12</b>	<b>76.80%</b>	<b>8</b>	<b>90%</b>	<b>15</b>	<b>92%</b>	<b>16</b>	<b>89.10%</b>	<b>11.7</b>	<b>9</b>
Kentucky	12	86.10%	12	79%	19	92%	6	79%	40	51%	9	90%	20	64%	1	93.40%	14	78%	15	92%	21	87.80%	15.7	12
Louisiana	44	72.50%	20	75%	28	85%	29	85.90%	46	26.70%	29	72%	43	48%	36	67.70%	19	72%	23	78%	40	80.20%	22.3	27
Maine	10	90.40%	25	72%	-	-	17	75%	14	70%	7	91%	6	73%	12	76.90%	26	80%	25	77%	27	86.90%	17.7	17
Maryland	17	85.00%	7	92%	2	95.00%	4	78.20%	30	60.00%	25	75.10%	25	57%	17	75.90%	7	81%	4	90%	7	91.10%	12.9	10
Maryland	17	85.00%	23	72%	12	90.80%	23	73.80%	20	87.90%	42	66.80%	24	63.50%	25	72.80%	16	75%	10	84%	9	90.10%	20.5	23
Michigan	26	77.00%	24	84%	22	87.90%	46	80.50%	28	52.80%	41	67.20%	18	65.40%	44	62.90%	20	89%	22	74%	26	82.10%	22.2	40
Minnesota	22	79.20%	46	49%	-	-	47	57.80%	25	59.20%	49	39.00%	31	59.20%	45	63.90%	-	-	-	-	30	85.20%	40.4	47
Mississippi	42	75.50%	28	89%	8	91%	23	89.50%	49	22.50%	12	79%	25	57%	22	70.20%	-	-	-	-	26	82.10%	29.1	23
Missouri	12	85.70%	9	92%	11	91%	27	71.10%	9	73.40%	7	91%	13	69%	10	78.00%	6	91%	10	94%	14	89.10%	11.6	8
Montana	22	84.40%	22	85%	9	92%	9	77%	6	78%	12	79%	25	57%	21	74.50%	8	90%	-	-	25	87.00%	18.5	19
Nebraska	2	92.50%	25	72%	24	77%	9	77%	11	71%	14	78.00%	29	60%	4	90.90%	8	90%	8	95%	4	92.20%	14.6	12
Nevada	47	70.70%	41	59%	21	82%	49	56.70%	48	26.40%	45	64.40%	48	24%	42	64.00%	16	75%	20	80%	47	77.20%	28.7	46
New Hampshire	7	87.30%	5	84%	25	88%	2	92%	11	71%	19	77%	12	70%	19	75.70%	26	80%	2	92%	18	87.80%	12.8	10
New Jersey	5	87.50%	18	78%	1	95.90%	13	76.40%	7	75.90%	14	78.00%	11	70.50%	11	77.10%	1	92%	5	96%	1	92.10%	8.2	2
New Mexico	48	70.20%	22	84.20%	-	-	25	89%	29	60.10%	40	69.00%	18	65.40%	41	64.70%	-	-	-	-	48	77.00%	24.9	41
New York	29	76.90%	27	82%	-	-	45	81.90%	42	47.20%	47	62.20%	47	29.10%	27	67.50%	-	-	20	78%	22	87.20%	28.4	44
North Carolina	26	80.50%	15	77%	-	-	8	77.50%	25	62.20%	24	75.20%	42	49%	16	76.10%	-	-	19	81.50%	28	86.20%	22.1	25
North Dakota	5	87.50%	26	82%	19	92%	3	90%	14	70%	17	78%	28	61%	29	72%	-	-	-	-	8	90.40%	19.2	20
Ohio	29	82.10%	29	88%	-	-	44	82.40%	17	69.20%	26	69.00%	16	67%	23	69.80%	-	-	22	74.20%	25	87.00%	29.0	22
Oklahoma	20	84.80%	4	84.40%	6	92%	9	77.00%	2	79.50%	14	78.00%	20	64%	8	79.70%	-	-	7	86%	22	87.20%	10.2	7
Oregon	49	68.70%	44	51%	20	84%	48	57%	45	27.20%	48	60.90%	41	49.10%	48	60.40%	22	84%	26	67%	49	71.00%	41.1	48
Pennsylvania	15	90.50%	21	74%	-	-	26	72.80%	8	75.00%	22	71.00%	16	67%	15	76.50%	-	-	17	92%	10	90.00%	18.1	18
Rhode Island	24	79.70%	21	74%	25	86%	28	71%	23	59%	26	69%	6	73%	25	69.20%	11	79%	25	71%	21	82.90%	26.1	20
South Carolina	25	77.60%	20	87%	-	-	20	74.60%	43	43.20%	29	72%	13	69%	21	70.50%	-	-	-	-	42	79.90%	29.7	24
South Dakota	25	80.70%	46	49%	-	-	28	71%	30	60%	26	69%	22	59%	28	67%	5	88%	20	80%	17	88.00%	20.9	25
Tennessee	11	90.20%	5	84%	15	90%	7	77.80%	22	67.20%	6	81.00%	6	73%	5	90.70%	5	88%	-	-	11	89.80%	9.1	4
Texas	9	88.00%	1	90%	5	93.80%	1	84.10%	3	77.80%	1	83.10%	9	71.20%	2	85.20%	2	90%	3	91.70%	2	93.00%	1.9	1
Utah	24	80.00%	20	87%	22	90%	21	70%	21	67.40%	24	70.40%	29	60%	27	72.90%	11	79%	10	84%	29	86.10%	25.5	29
Vermont	9	90.60%	8	87%	19	92%	25	73%	19	68%	2	92%	26	63%	19	75%	26	80%	25	77%	22	87.20%	20.2	21
Virginia	21	84.50%	-	-	14	90.20%	12	76.90%	41	51.50%	22	76.10%	29	51.90%	29	74.00%	-	-	-	-	15	88.80%	22.7	28
Washington	40	76.40%	43	58%	29	84.20%	40	83.80%	26	54.60%	43	65.00%	40	50.60%	40	63.00%	24	82%	29	76.50%	43	79.70%	26.7	43
West Virginia	29	81.40%	27	70%	17	75%	17	82.10%	4	81%	4	82%	1	82%	24	73.70%	-	-	24	72%	28	81.90%	21.4	24
Wisconsin	3	92.00%	18	78%	-	-	27	66.10%	18	68.70%	27	74.20%	27	62%	13	76.80%	-	-	-	-	3	91.40%	20.4	22
Wyoming	26	77.00%	48	41%	24	87%	28	86%	23	59%	22	71%	15	68%	42	64%	26	80%	25	77%	41	80.00%	22.4	28
US	-	81.40%	-	89.70%	-	-	-	70.70%	-	81.90%	-	75.20%	-	81.20%	-	73.20%	-	-	-	-	-	86.60%	-	-

However, high school graduation rates on only one measure of achievement. There is no uniform standards of graduation requirement for all states.

The table below ranks states by graduate rate. We then compare how states rank on the National Assessment of Educational Progress, where Kansas ranks 10<sup>th</sup>. We also show the percent of 18-to-24-year-olds with some college completion, where Kansas ranks 15<sup>th</sup>. Not that only two states ranks higher than Kansas on all three of these measures.

Finally, note that all but three states with higher overall graduation rates than Kansas also spend more per pupil, using regionally adjusted total revenue per pupil.

The three states that have higher graduation rates than Kansas and spend less per pupil have lower NAEP scores and lower college completion by young adults. This indicates that while they may graduate more students, their graduates may not be as proficient or “college ready” as Kansas.

	Adjusted Cohort Graduation Rate (All Students)		Adjusted NAEP Scores		Percent of 18-24-year-olds with postsecondary completion		Total Revenue per Pupil, Regionally Adjusted (2012)		All Three Higher than Kansas	Spending Higher Than Kansas
States	Rank	Percent	Rank	Percent	Rank	Percent	Rank	Dollars		
Iowa	1	89.7%	21	57.3	3	62.6	20	\$13,604		X
Nebraska	2	88.5%	22	57.3	3	62.6	19	\$13,615		X
Texas	3	88.0%	26	56.7	41	52.1	39	\$10,655		
Wisconsin	3	88.0%	23	57.0	18	57.3	21	\$13,544		X
New Jersey	5	87.5%	4	62.4	10	58.9	4	\$17,535		X
North Dakota	5	87.5%	17	57.8	1	64.4	13	\$14,787		X
New Hampshire	7	87.3%	2	63.3	9	59.8	15	\$14,126	X	X
Indiana	8	87.0%	7	60.1	36	52.6	23	\$13,241		X
Vermont	9	86.6%	3	62.6	2	64.1	3	\$17,713	X	X
Maine	10	86.4%	12	59.1	21	56.8	18	\$13,885		X
Tennessee	11	86.3%	36	54.2	39	52.2	42	\$9,880		
Kentucky	12	86.1%	28	56.5	46	50.5	30	\$11,877		
Kansas	13	85.7%	10	59.7	15	58.2	25	\$12,856		
Missouri	13	85.7%	31	56.0	24	56.1	26	\$12,644		
Connecticut	15	85.5%	18	57.7	16	58.1	5	\$17,264		
Pennsylvania	15	85.5%	11	59.6	26	54.9	7	\$16,297		
Maryland	17	85.0%	13	59.0	11	58.8	14	\$14,468		
Maryland	17	85.0%	1	66.2	7	61.1	10	\$15,793		
Arkansas	19	84.9%	37	53.9	42	51.4	27	\$12,363		
Oklahoma	20	84.8%	40	52.2	43	51.3	43	\$9,752		
Virginia	21	84.5%	20	57.5	17	57.7	34	\$11,323		
Montana	22	84.4%	14	58.9	31	53.4	29	\$12,034		
Illinois	23	83.2%	35	54.7	12	58.5	16	\$13,990		
Utah	24	83.0%	25	56.8	13	58.4	50	\$7,858		
South Dakota	25	82.7%	33	55.4	23	56.5	32	\$11,507		
North Carolina	26	82.5%	16	58.1	27	54.6	45	\$9,548		
Hawaii	27	82.4%	38	53.3	39	52.2	31	\$11,839		
Ohio	28	82.2%	15	58.6	25	55.3	11	\$15,147		
West Virginia	29	81.4%	45	50.3	46	50.5	9	\$15,838		
California	30	80.4%	46	50.0	21	56.8	46	\$9,505		
Delaware	30	80.4%	27	56.5	37	52.5	12	\$14,957		
Alabama	32	80.0%	47	48.2	28	54.3	37	\$10,877		
Minnesota	33	79.8%	5	61.8	6	61.8	22	\$13,500		
Rhode Island	34	79.7%	30	56.3	8	60.8	8	\$16,184		
South Carolina	35	77.6%	41	52.0	35	52.8	28	\$12,131		
Michigan	36	77.0%	39	52.4	14	58.3	24	\$13,171		
Wyoming	36	77.0%	8	60.0	28	54.3	2	\$19,135		
Colorado	38	76.9%	9	59.9	20	56.9	41	\$10,005		
New York	39	76.8%	32	55.5	5	62.0	1	\$19,271		
Washington	40	76.4%	6	60.4	30	54.3	36	\$11,006		
Florida	41	75.6%	19	57.7	32	53.1	47	\$9,187		
Mississippi	42	75.5%	50	46.9	34	52.8	40	\$10,537		
Arizona	43	75.1%	42	51.9	38	52.3	48	\$8,509		
Louisiana	44	73.5%	49	47.5	48	48.9	17	\$13,892		
Alaska	45	71.8%	44	50.5	50	44.6	6	\$17,018		
Georgia	46	71.7%	34	55.1	44	51.2	33	\$11,433		
Nevada	47	70.7%	43	51.6	49	46.3	44	\$9,630		
New Mexico	48	70.3%	48	47.5	45	50.7	35	\$11,164		
Oregon	49	68.7%	29	56.5	19	57.3	38	\$10,854		
Idaho		-	24	56.9	33	52.9	49	\$7,911		