

MINUTES OF THE HOUSE COMMITTEE ON EDUCATION

The meeting was called to order by Representative Don Crumbaker at  
Chairperson

3:30 am/p.m. on March 12, 1984 in room 313-S of the Capitol.

All members were present except: Representative Williams, who was excused.

Committee staff present:

Avis Swartzman, Revisor of Statutes' Office  
Ben Barrett, Legislative Research  
Dale Dennis, State Department of Education  
Judy Crapser, Secretary to the Committee

Conferees appearing before the committee:

Representative Joe Hoagland  
John Myers, Governor's Office  
Jack Skillett, Emporia State University  
Craig Grant, Kansas-National Education Association  
John Koepke, Kansas Association of School Boards  
Dr. A. W. Dirks, Wichita USD #259  
Ferman Marsh, Superintendent at Shawnee Heights USD #450  
John McDonough, resident of Lenexa  
Paul Fleener, Kansas Farm Bureau  
Rosie Greenemeyer, Kansas PTA

The minutes of February 27 and 28, 1984 were approved as written.

The Chairman opened the hearing for SB 626 which is the school district finance and budgets of operating expenses.

Representative Joe Hoagland testified in regard to SB 626, with a proposed amendment to offer when the committee considers action on this legislation. This amendment would leave the district wealth the same as had not SB 436 passed last year. As it was some districts with high income intensity were affected more than those with low income. Since SB 436 is to sunset after two years, he thought it would only be fair to offer this amendment. He did state that should that income tax be a permanent part of our taxing structure, then it should be considered in the district wealth. Under questioning from the committee, Representative Hoagland stated that this proposed amendment would be practically identical to one offered by Representative Barkis earlier in the session as a bill.

John Myers, from the Governor's Office, presented his testimony on SB 626. (ATTACHMENT I) Mr. Myers stated that improving the quality of Kansas' educational system is Governor Carlin's number one priority for the remainder of his term in office.

Jack Skillett, Emporia State University, testified at the request of Governor Carlin on SB 626. Mr. Skillett presented copies of a commission by the Governor, "An Analysis of ACT Scores of 1973 and 1983 Graduates of Kansas Regents' Institutions. (ATTACHMENT II) Mr. Skillett also presented the committee copies of a public opinion poll entitled "KATE III, Kansans' Attitudes Toward Education. (ATTACHMENT III) He added that we are rapidly approaching a critical period in the number of teachers for Kansas with nearly a fifty percent decline in the number of Teaching Graduates.

Craig Grant, Kansas-National Education Association, testified in support of SB 626. (ATTACHMENT IV)

John Koepke, Executive Director of Kansas Association of School Boards, testified in opposition of SB 626. (ATTACHMENT V) He stated that only about half of the school districts have monies available for transfer from capital outlay funds, causing a severe disequalization problem. He added that they have deep reservations on use of interest monies, as SB 503 rescheduling of state aid payments results in a loss of approximately \$2.9 million in interest this year to local school districts. He further added that this is a short term solution with a long term net result.

Dr. Dirks, Wichita USD #259, testified on SB 626. (ATTACHMENT VI) He stated that the

Unless specifically noted, the individual remarks recorded herein have not been transcribed verbatim. Individual remarks as reported herein have not been submitted to the individuals appearing before the committee for editing or corrections.

CONTINUATION SHEET

MINUTES OF THE HOUSE COMMITTEE ON EDUCATION,

room 313-S, Statehouse, at 3:30 ~~am~~/p.m. on March 12, 1984.

transfer from general fund is a false hope for the teachers, especially when at the negotiating procedure, that possibility of extra dollars being nonexistent for some districts. He added that his district uses the interest monies at this time for salaries. He supported five and ten percent budgets.

Ferman Marsh, Superintendent at Shawnee Heights USD #450, testified on behalf of United School Administrators on SB 626. (ATTACHMENT VII) He questioned the arrival of the \$10 million figure also. He supported Dr. Dirks statement in regard to teachers thinking with false hope, that money would be available from this bill, when in actuality it is not. He further added that the proposals offered in this legislation are possible at this time within current statutes.

John McDonough, a resident of Lenexa, testified with an alternative approach to school finance than SB 626 or any other legislation proposed. (ATTACHMENT VIII) He stated that his approach would further economic growth better than any school finance package ever offered through this body.

Paul Fleener, Kansas Farm Bureau Director of Public Affairs Division, presented testimony on SB 626. (ATTACHMENT IX) He stated his organization, representing farmers and ranchers in 105 Kansas counties, said in its new policy statement concerning "Basic Education Requirements," we should have "an adequately increased salary for classroom teachers." Whether or not SB 626 provides an "adequate" increase for all teachers in all school districts is, of course, debatable. It does not do everything that everyone would like to have done. But it is realistically achievable. It is something this Legislature can do. It makes a start toward realistic salaries for classroom teachers.

Rosie Greenemeyer, Legislative Chairman of the Kansas PTA, testified in support of SB 626. She stated they would like to see this legislation passed as it would help to encourage teachers to stay in the profession rather than to go to private industry where the possibility of high paychecks is a temptation too great to resist. She stated that money is often the main factor. They would like to have top notch students who are well educated in both the school and the teaching profession. She further added that her organization would eventually like to see the state funding at the fifty percent level.

This concluded the hearing on SB 626.

Dale Dennis, State Department of Education, presented the committee copies of printouts that were requested at the staff briefing on Thursday of last week. (ATTACHMENTS X & XI) Those printouts were titled, Allocation of Interest for the 1982-83 School Year, and General Fund Transfers to Capital Outlay Fund.

The Chairman adjourned the meeting at 5:28 p.m.

The next meeting of the Committee will be March 13, 1984 at 3:30 p.m.

DATE March 12, 1984  
page 1 of 2

GUEST REGISTER

HOUSE

EDUCATION COMMITTEE

NAME	ORGANIZATION	ADDRESS
Bill Smith	USD 257	Wichita
Robert Hiegel	USD 259	Wichita
KENT HURN	SEAMAN USD #345	TOPEKA
Gery Schreiner	USA	"
Ferman Moul	USD 450	Tecumseh
Charles & Stuart	USD 379	Clay Center
Ray Burgess	USD 340	Meriden
Jeff Tracy	" 393	Salina
John McDonough	self	8530 Bradshaw Lenexa
Fred F. Stokes	USD 337	Manhattan
J. M. Downy	A G	Topoka
Nancy Lindberg	K-NEA	Topoka
Barry Wood	SCK-SEC	Kingman
Charlotte Schartz	KNEA	Kingman
Kay Edwards	C-NEA	Topoka
Jim Hays	Division of the Budget	Topoka
Bruce W. ...	Doc office	Lyndon
Ken Pego	Paula	L A E
Craig D. ...	K-NEA	Lawrence
John Lloyd	K-NEA	Topoka
Wilbur Bann	PTA	Wichita
Osie Greenmeyer	Kansas PTA	Wichita
Harold Pitts	TARTA	Topoka
Bruce Henoch	USD 345	Topoka





STATE OF KANSAS



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OFFICE OF THE GOVERNOR

State Capitol  
Topeka 66612-1590

John Carlin Governor

Testimony to  
House Education Committee  
on Senate Bill 626  
by John Myers  
March 12, 1984

Improving the quality of Kansas' educational system is Governor Carlin's number one priority for the remainder of his term in office.

A good education is the key to the growth and development of every Kansas child and to the continued prosperity of the entire State. If we are serious about the economic growth of Kansas, we must be serious in pledging total support to quality education. A high quality teaching corps is critical for a successful and productive educational system.

Statistics clearly illustrate a few major problems threatening the quality of our educational system in Kansas:

1. Fewer and fewer students are choosing to be teachers. Over the past 10 years, enrollment in Regents' Schools of Education has declined by 50%.
2. A recent study by Jack Skillett substantiated the fact that teacher education graduates in Kansas are coming from the lower 30% of their classes.
3. Education majors at our Regents institutions ranked academically 15th out of 19 disciplines studied, based on ACT composite scores.

Experts at all levels point to several things which must be done to protect the quality of our system of education and the teaching profession. There is, however, one fundamental need which all the reports identify -- the need to increase teacher pay to at least a competitive level with other comparable professions

As the economy begins to recover and more jobs become available, if salaries are not increased, we will witness even greater deterioration in the teaching ranks as teachers pursue better paying jobs.

The bottom line of a report released this Fall by a Congressional Task Force was a recommendation for higher base pay for all teachers. Another report, the Carnegie Report, states: "As a national goal, the average salary for teachers in public schools should be increased by at least 20% beyond the rate of inflation over the next three years."

The average teacher's salary in Kansas ranks 36th nationally and is more than \$2,000 below the national average.

Again, Governor Carlin's goal is to raise the average teacher salary in Kansas to a competitive level over the next 3 years.

For Fiscal Year (FY) 1985, the Governor has recommended the following:

1. 104-108% basic budget limits.
2. 2% additional budget authority for teachers' salaries.
  - a. This would provide for an approximate 9.75% average salary increase.
  - b. I would point out that 104%-108% plus 2% equals the same budget authority as 106%-110%.
3. A \$54.3 million increase over the current year level of State aid.
  - a. This would increase State support from 45.1% to approximately 46.5% of U.S.D. General Fund budgets.
  - b. The estimated property tax increase would equal approximately \$43.1 million

The Governor further recommends that the provisions of House Bill 2951 be amended into the School Finance bill. This bill would amend the definition of "taxable income" for the 1984-85 and 1985-86 school years. "Taxable income" during these two years would be calculated under the provision of the Kansas Income Tax Act with the modifications to Kansas itemized deductions of an individual in effect on June 30, 1983. That is, the amendments to the income tax statutes implemented by 1983 Senate Bill No. 436, would have no effect upon "taxable income" for purposes of district wealth calculations.

The Governor supports an amendment to the school finance bill which includes the provisions of HB 2951 for the following reasons:

- (1) The impact of SB 436 on school district equalization aid was unintended.
- (2) The changes that resulted in the school finance formula were not debated as part of the income tax change.
- (3) The impact was mistakenly omitted during deliberations on SB 436.
- (4) Any such change in the distribution of aid should be thoroughly analyzed and discussed.
- (5) HB 2951 provides changes only in the distribution of State aid. It would not alter the amount of general state aid distributed.

The remainder of the Governor's comments today pertain to SB 626, the School Finance bill currently under consideration by this Committee. First, let me say that the Governor supports all efforts to increase teacher salaries to the maximum possible within current resources.

The need to increase teachers' salaries is so important, however, that the Governor believes that a responsible and workable approach to funding this need is imperative. He feels strongly that the plan he presented in his Legislative package is still the best means of achieving an approximate 10% increase in teachers' salaries.

The Governor does have some concerns about SB 626. Although school districts would have the ability to transfer monies for teachers' salaries from the interest on their General Funds and from their capital outlay funds, many may be resistant to doing so for obvious reasons:

- (1) Those monies have been used consistently to supplement funding for other important programs such as Special Education, Vocational Education and Transportation.
- (2) To deprive those programs of necessary funding support for even one year would create an unfunded liability in the next year for both property taxes and State aid; the Governor does not believe the State should risk diminishing the quality of these programs by substituting their funds for the additional State aid needed to increase salaries.
- (3) Further, the additional dollars from these funds which might be used for increasing teachers' salaries would be built into the base and would also result in a liability which would require increased property taxes and State aid in the following year.

The second concern the Governor would express regarding the provisions of Senate Bill 626 pertains to the potential for disequalization of both teacher salary increase opportunities and districts' expenditures per pupil:

- (1) The proposed budget limits in SB 626 are for the purpose of State aid only.
- (2) Since districts would have the authority to exceed these budget limits, Senate Bill 626 is disequalizing in the same way that the "no budget limits" concept would be disequalizing.

This will allow for a wide variation in the participation levels by districts across the State.

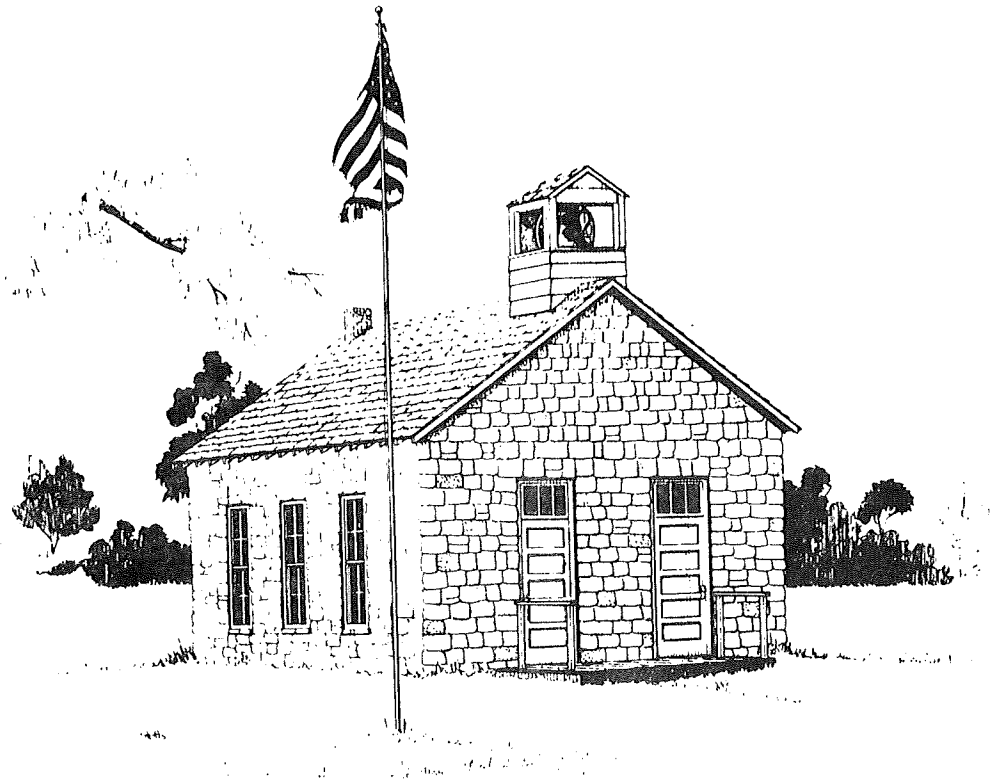
- (3) Many districts, some poor and others who have managed efficiently and do not have large reserves available, will be unable to utilize these sources for enhancement of teachers' salaries; the Governor is fearful, also, that many more will be unwilling to build in the future property tax liability without any guarantee as to the future level of State aid that will be available.
- (4) If the Legislature, however, supports the transfer provisions of Senate Bill 626, the Governor believes that budget limits should be set by the state to permit the estimated expenditure of such monies and, further, that additional State aid be approved to offset property tax increases. In this way, equalization is maintained AND the State can be better assured that the teacher salary increase proposed will be achieved statewide.
- (5) As stated earlier, the Governor's proposal of 104 and 108% budget limits, with the additional 2% of budget authority for teachers' salaries, is comparable to 106 and 110%.

In conclusion, the Governor would like to reiterate his support for all efforts to increase average teachers' salaries in our State. His commitment to this goal is firm, and he would like to work with the Legislature to ensure that the State find the most realistic and achievable means of accomplishing this goal. His statements today should not be interpreted as opposition to the intent of Senate Bill 626. Rather, he feels that the issue being considered, that of raising teachers' salaries, is so important, that both he and the Legislature need to carefully examine the pluses and minuses of any proposal aimed at correcting the current inadequacies which exist. This inadequacy must be addressed if we are to protect the quality education system established in Kansas.



# **AN ANALYSIS OF ACT SCORES OF 1973 AND 1983 GRADUATES OF KANSAS REGENTS' INSTITUTIONS**

*A Study Commissioned By  
John Carlin, Governor  
The State of Kansas*



**Center for Educational Research and Service  
College of Education  
Emporia State University**

**December, 1983**

AN ANALYSIS OF ACT SCORES OF  
1973 and 1983 GRADUATES OF KANSAS REGENTS' INSTITUTIONS

*A Study Commissioned By*

John Carlin, Governor  
The State of Kansas

A Summary

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December, 1983

## Introduction

In May, 1983, the Center for Educational Research and Service of Emporia State University was commissioned by Governor John Carlin to design and conduct a research study which would address two critical issues:

1. Has there been a decline in ACT scores of teacher education graduates of Regents' Institutions during the last ten years?
2. How do the most recent teacher education graduates in Kansas rank on the ACT battery of tests relative to graduates in other specific degree programs in the Regents' Institutions?

No previous study had focused on Kansas alone, nor had prior research analyzed ACT scores of those who successfully completed a four-year program of studies at the Regents' Institutions. Therefore, a data base was developed, a research design was formulated, and a statistical analysis based on specific research questions was conducted in order to furnish insights into these issues.

The results of this study should be particularly useful to leaders in Kansas government and education, as it is an exhaustive review of university graduates of all Regents' Institutions in academic years 1972-73 and 1982-83. Graduates have been compared by ACT scores in all major disciplines and by year of graduation. A reader of this study can, therefore, draw conclusions about the relative scholastic aptitude of those graduates in 1973 and 1983. This can help leaders pinpoint problem areas, thereby allowing discussions to be more convergent and result-oriented.

It should be recognized that the results of this study were not meant to reflect upon the teaching profession and/or any other academic discipline. Standardized test scores are one of many methods through which an individual's talents can be measured, and only limited conclusions can be drawn from a test administered in a student's senior year in high school. The ACT cannot measure such intangibles as an individual's ability to relate to others and show empathy. It says nothing about one's potential for maturing into a respected community member who can become a good adult role-model for children. There is no way it can predict the growth of a late-bloomer, or acknowledge the influence of a four-year program of study in a Regents' Institution. Successful persons must be academically talented, but not to the exclusion of other characteristics understood as being necessary for success in professional fields.

Readers of this report should also know that this study is merely a beginning. The data found in this document explain "what is," and provide sufficient information to draw limited conclusions. The Center for Educational Research and Service will conduct future studies to determine why some conditions are as they seem to be, and encourages others to do the same. No study is conclusive; all research generates more questions than answers, and this endeavor was no exception.

## Findings of Previous Studies

- .. Ferguson (1976) and Ferguson and Maxey (1978) reported declines in college entrance examination scores over a 10-year period (1964-65 through 1974-75) on both the American College Testing Program (ACT) and the Scholastic Aptitude Test (SAT) of the College Entrance Examination Board (CEEB).
- .. In 1980, Ornstein and Miller reported that students who check teaching as a preferred occupational choice have consistently scored lower than the average on the SAT.
- .. Weaver (1979) points out that the data obtained with regard to the ACT Assessment Program represents essentially the same results as reported by Ornstein and Miller concerning the SAT.
- .. The test scores of elementary and secondary education majors enrolled as college freshmen in 1975-76 had declined as compared with 1970-71 scores.
- .. From a study of North Carolina teachers during the years 1973 to 1980, Schlechty and Vance (1981) concluded that those who entered teaching scored less well on assessment of academic ability than did prospective teachers in past years. They also found that those who choose an education major are, on the whole, less academically equipped than most other college majors.
- .. The New Jersey Department of Higher Education revealed in February, 1982, that students intending to pursue a teaching career scored lower than any other group on the state's collegiate basic skills test.
- .. Weaver (1981) reported the mean SAT verbal and math scores of college-bound high school seniors who were planning an education major were well below the mean for all college-bound seniors assessed in 1976 (34 points below the mean on verbal scores and 43 points below average on math scores).
- .. Weaver (1981) found that Graduate Record Exam (GRE) scores among teacher education majors had fallen at a faster rate than overall GRE scores during the period 1970-75.
- .. The ACT English and mathematics scores of students indicating education as their field of study have declined since 1970, and at a more rapid rate than the national college-bound population as a whole.
- .. Data from the ACT Assessment Program reveal that of 19 major fields of study reported for the enrolled freshmen profile, 1975-1976, education majors were tied for seventeenth place on math scores and fourteenth on English scores.
- .. Schlechty and Vance (1981) suggested that those most likely to leave teaching early and in the largest numbers are the most academically able.

- .. Critics of Schlechty and Vance agree that there is no demonstrated causal link between measured academic ability and teacher competence. These critics maintain that scoring high on measures of academic ability does not assure teacher competence or effectiveness. However, several studies suggest a positive correlation between the verbal ability of teachers and student achievement.
- .. In summarizing much of the research on teacher effectiveness, Brophy (1982) concluded that effective teachers engage in highly complex tasks requiring considerable capacity to plan, to analyze tasks, to organize and allocate classroom time, and to suspend judgment. Brophy suggested that effective teachers are probably brighter and more dedicated than average teachers. He also offered that effective teachers tend to be drawn from among the more academically able and, all things being equal, demonstrated that intellectual ability is an advantage in the classroom.

### Population Considerations

As reported by the American College Testing Program, a total of 56,387 Kansas high school students had taken the ACT assessment test during the years of 1966-1969. A comparable number, 55,317, high school students in Kansas, completed the ACT during the years 1976-1979. Although approximately one-half of all high school students take the ACT assessment test in Kansas, a large loss or reduction in the number of students actually enrolling in Regents' Institutions can be attributed to one or more of the following possibilities:

1. The student did not attend college.
2. The student attended a private institution.
3. The student attended one of the community colleges or other postsecondary institutions.
4. The student attended an out-of-state institution.

The records of the six Regents' Institutions showed a total of 9,891 graduates in 1972-73, and 9,671 in 1982-83. Both groups included individuals who did not take the ACT or who took the test outside the years searched in this study.

### Data Collection

Names and social security numbers of 19,562 graduates of the six Regents' universities in 1972-73 and 1982-83 were submitted to the national ACT data bank (Iowa City, Iowa). A computer search returned ACT information on slightly over half of these students, or 9,808. Of those, the 1982-83 group included 6,645 (68%) and the 1972-73 group included 3,164 (32.6%).

While these figures indicated an extremely large data base, the sampling procedure's non-proportional characteristic was a problem limiting the possibility of making any generalization of the findings beyond the groups of individuals actually included in the data base. It is possible that all



cases not retrieved contained a systematic bias which would have had the effect of lowering or inflating the scores reported. However, there were indications that this was not the case and failure to discuss these indications would be to err in the opposite direction.

### Limitations of the Study

Since parameter values were used in lieu of random samples, no inferential conclusions could be made for individuals not included in the data base. This research, in effect, utilized all available ACT data concerning the 1972-73 and 1982-83 graduates of the six Regents' Institutions. Therefore, this study must be considered a best case study rather than true experimental research.

Another concern and possible limitation of this study related to the longitudinal reliability of the ACT instrument. Any significant or substantial changes in this instrument could seriously impair the validity of any longitudinal comparisons. However, according to Maxey (1983), no appreciable changes had occurred in the instrument that would invalidate the purpose and intent of this study.

### Conclusions

Based on the ACT scores studied, the following conclusions were drawn:

1. Graduates of the Regents' Institutions teacher education programs are not as academically capable today as their predecessors of ten years ago, but the same can be said of those preparing to be engineers, scientists, and architects.
2. Of 1972-73 and 1982-83 college graduates, teacher education graduates, as a group, fell academically into the lower 30 percent.
3. Those prepared to teach in selected secondary teaching fields in both time periods did not exhibit significantly different academic characteristics from their non-education academic counterparts.
4. Women in secondary education continue to maintain their academic superiority within the field of education.
5. The rank order based on graduates in education was very similar to the findings of other researchers using the intended majors in education.
6. In both time periods studied, secondary education majors scored significantly higher than those in elementary education.

## Suggestions for Action

Suggestions which might make a teaching career more attractive to academically capable students are offered to leaders in Kansas government and education for their consideration.

1. Create a state scholarship program whereby the top five to ten percent of high school graduates may qualify for state scholarships if they enter teaching. Those admitted would have a commitment to teach one year for each year that a scholarship was received.
2. Adopt a program to improve teacher salaries in Kansas, with the goal of achieving or exceeding the national average by 1986.
3. Establish high admission standards for those entering teacher education programs in the state of Kansas.
4. Implement a systematic program through which teaching is given more prestige, primarily by positive media reports and more effective high school counseling programs.
5. Establish extensive community and state recognition programs for outstanding Kansas teachers.
6. Improve working conditions for teachers by implementing programs which provide more time and opportunity for enhancing academic excellence in students.
7. Fully implement the teacher inservice education program recently developed under sponsorship of the Kansas State Board of Education.
8. Provide teachers throughout Kansas additional opportunities for employment in the school district beyond the nine-month contract period.
9. Implement an entry-level assistance program (fifth year internship program) for all new teachers in the state.
10. Establish programs within local school districts which identify early-career teachers as well as senior or master teachers who might be awarded tuition grants for the purpose of paying fees, buying books, etc. Additional training at universities or in special workshops might then be possible.

Table 1

Rank Order of Academic Disciplines, Based Upon Mean  
ACT Composite Scores of 1982-83 Graduates

Rank Order	Field	ACT Composite Mean
1	Mathematics	26.5
2	Engineering	24.4
3	Biological Science	24.1
4	Physical Science	23.7
5	Computer Science	23.6
6	Foreign Language	23.5
7	English/Letters	22.7
8	Architecture	22.1
9	Social Sciences	21.8
10	Health Professions (pharmacy, physical therapy, nursing, etc.)	21.23
11	Business	21.16
12	Agriculture	21.1
13	Journalism	20.9
14	Fine Arts	20.6
15	Education	18.879
16	General Studies	18.875
17	Home Economics	18.63
18	Community Service (social work, administration of justice, logopedics, etc.)	18.57
19	Vocational-Technical	18.0

Figure 1

Rank Order of Academic Disciplines, Based Upon Mean ACT Composite Scores of 1982-83 Graduates

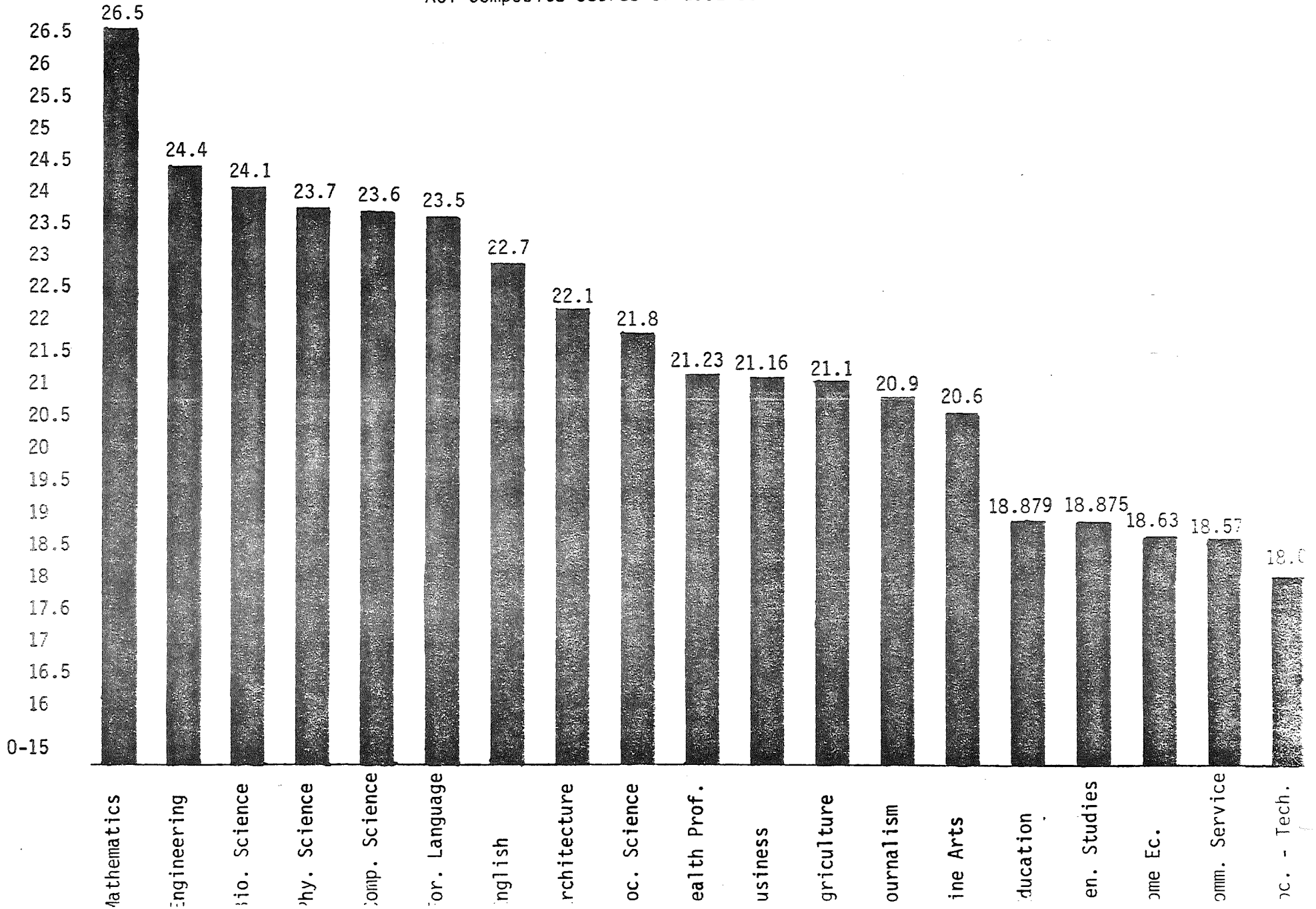


Table 2

Comparison of ACT Composite Scores of Education  
Graduates and Their Academic Counterparts

Major	Education Mean	Academic Mean	F-Ratio	F-Probability
Business	19.3	21.2	4.3	.04
English	22.2	22.7	.17	.68
Home Economics	18.4	18.6	.06	.80
Physical Science	24.4	23.7	.23	.63
Industrial Educ.	17.3	18.0	.57	.45
Math	25.7	26.5	.03	.34

Table 3

Mean ACT Composite Scores of Male and Female  
1982-83 Graduates by Field

Field	Males	Females	Combined	F-Ratio	F-Prob.
Elementary Education			18.2		
Secondary Education	18.9	19.9		70.0	.00
Non-Education	22.1	21.0			



Figure 2

Mean ACT Composite Scores of Male and Female  
1982-83 Graduates by Field

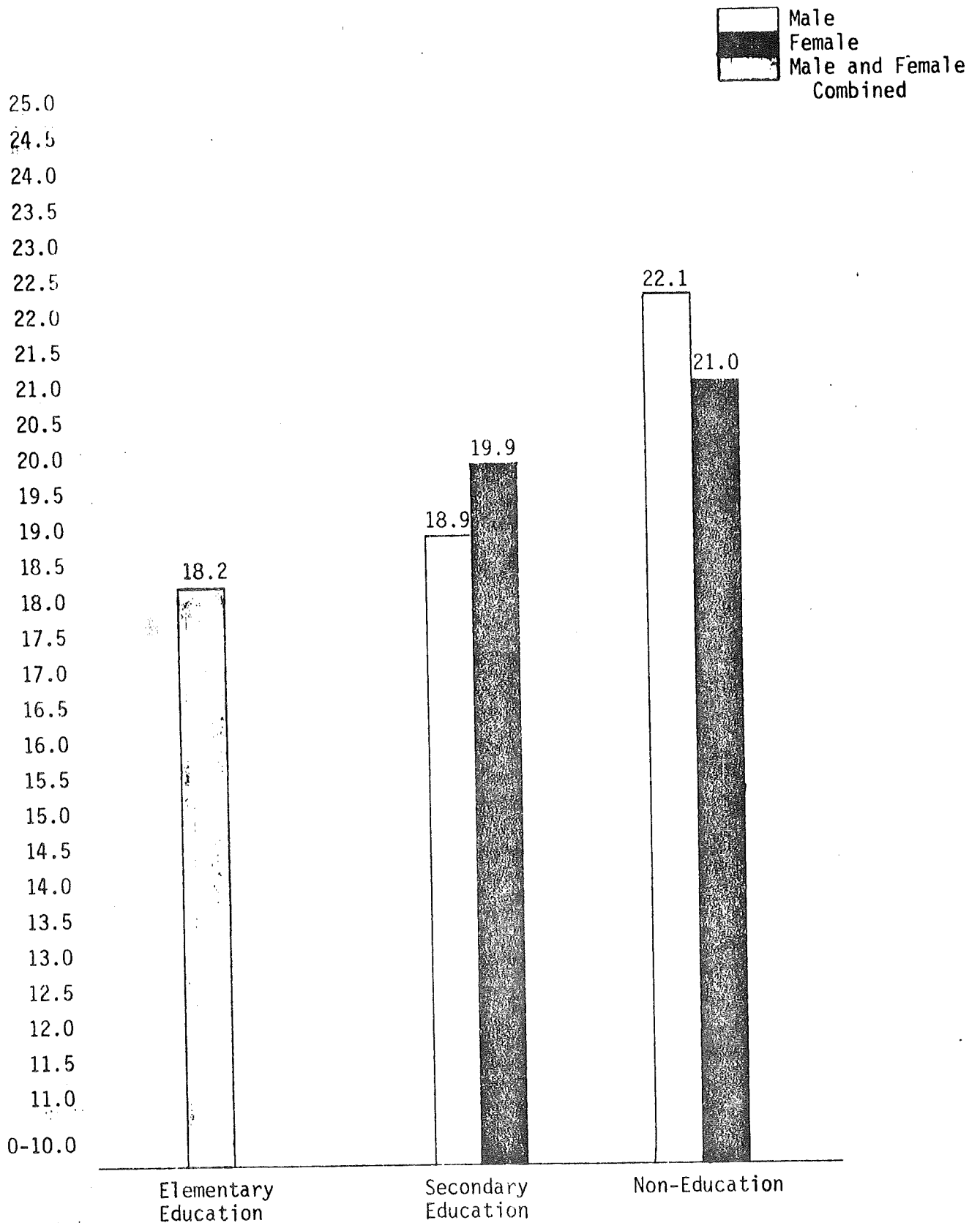


Table 4

Rank Order of Academic Disciplines, Based Upon Mean  
ACT Composite Scores of 1972-73 Graduates

Rank Order	Discipline	ACT Composite Mean	Difference 1972-73 to 1982-83
1	Engineering	25.84	-1.4
2	Mathematics	25.8	+ .7
3	Computer Science	25.5	-1.9
4	Foreign Language	25.4	-1.9
5	Physical Science	25.1	-1.4
6	Biological Science	24.5	- .4
7	Architecture	24.0	-1.9
8	English/Letters	23.6	- .9
9	Social Science	23.2	-1.4
10	Health Professions	23.1	-1.9
11	Journalism	22.9	-2.0
12	Fine Arts	22.2	-1.6
13	Agriculture	22.1	-1.0
14	Business	21.7	- .6
15	Home Economics	21.2	-3.1
16	Education	20.5	-1.6
17	Community Service	20.2	-1.6
18	Vocational-Technical	19.3	-1.3

Figure 3

Rank Order of Academic Disciplines. Based Upon Mean ACT Composite Scores of 1972-73 Graduates

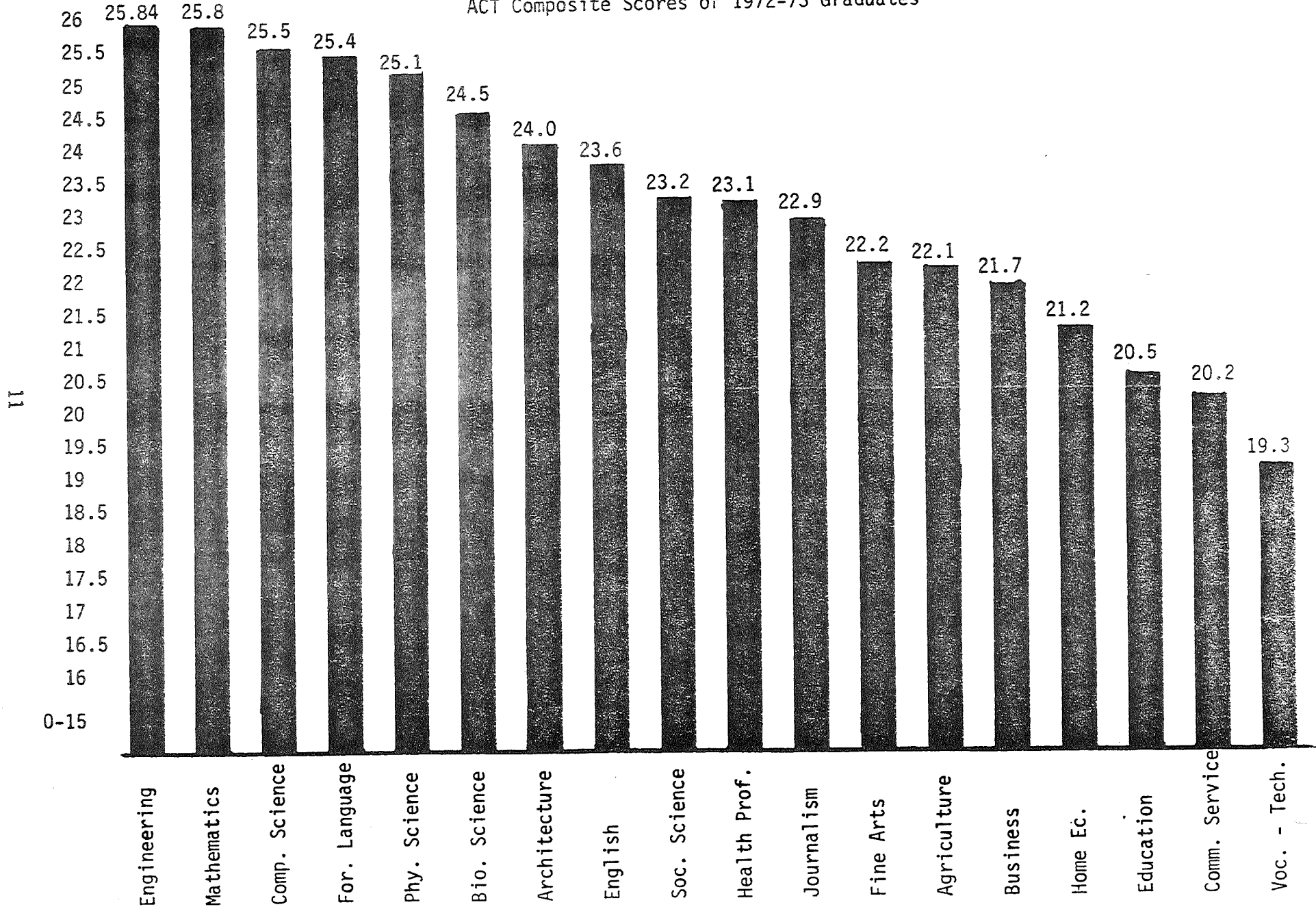


Table 5

Comparison of ACT Composite Averages of Selected Secondary  
Education Majors and Their Academic Counterparts

Field	Education ACT	Non-Education ACT	F-Ratio	F-Prob.
English	22.4	23.6	2.6	.11
Foreign Language	22.6	25.4	2.2	.25
Health	18.8	23.1	16.3	.0001
Home Economics	20.7	21.2	.4	.51
Industrial Educ.	17.9	19.3	2.5	.22
Mathematics	25.3	25.8	.5	.48
Voc. Agriculture	20.5	22.1	1.4	.24

Table 6

Mean ACT Composite Scores of Male and Female  
1972-73 Graduates by Field

Field	Males	Females	Combined	F-Ratio	F-Prob.
Elementary Education			20.4		
Secondary Education	20.7	21.6		26.6	0.00
Non-Education	22.8	22.4			

Figure 4

Mean ACT Composite Scores of Male and Female  
1972-73 Graduates by Field

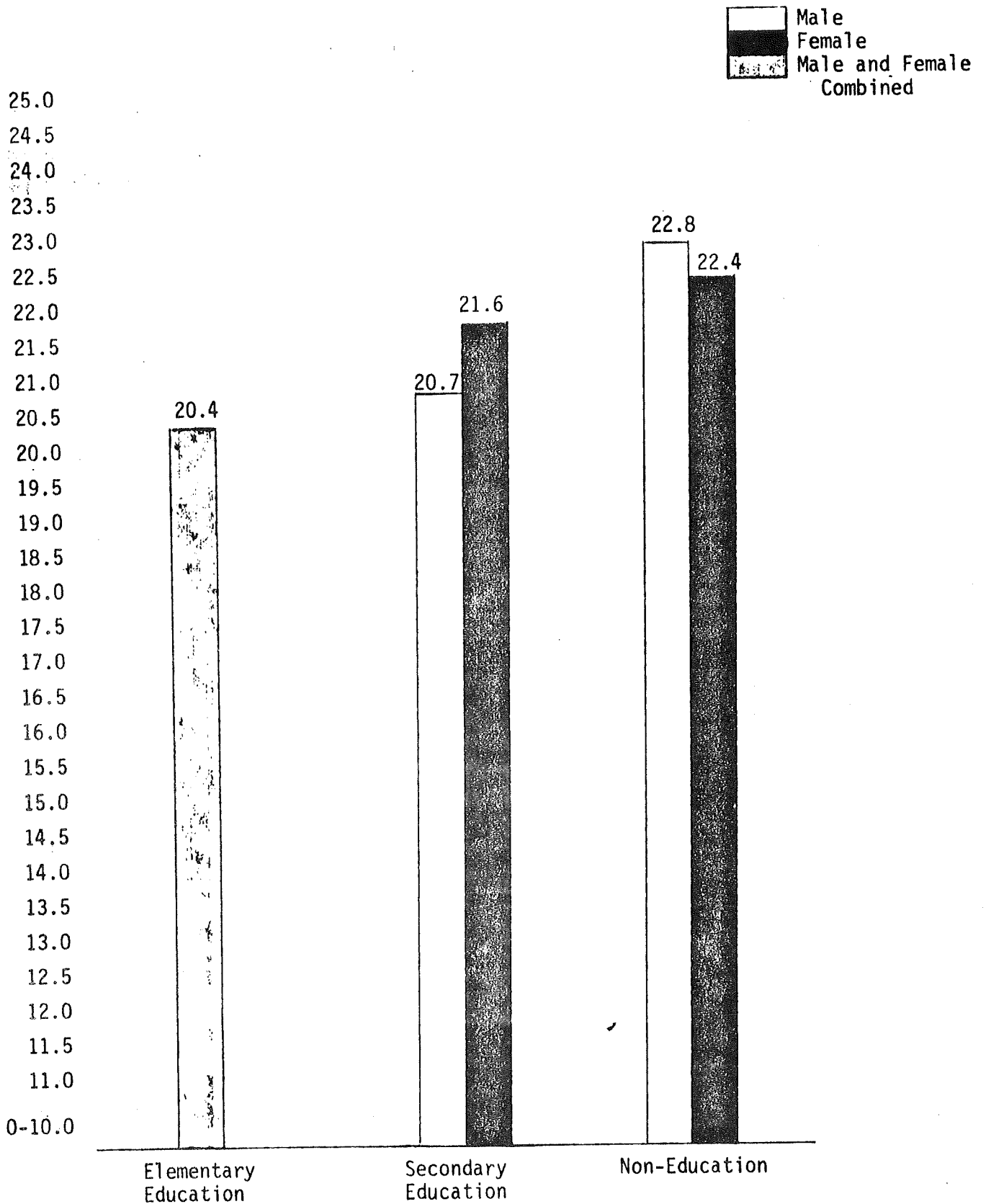


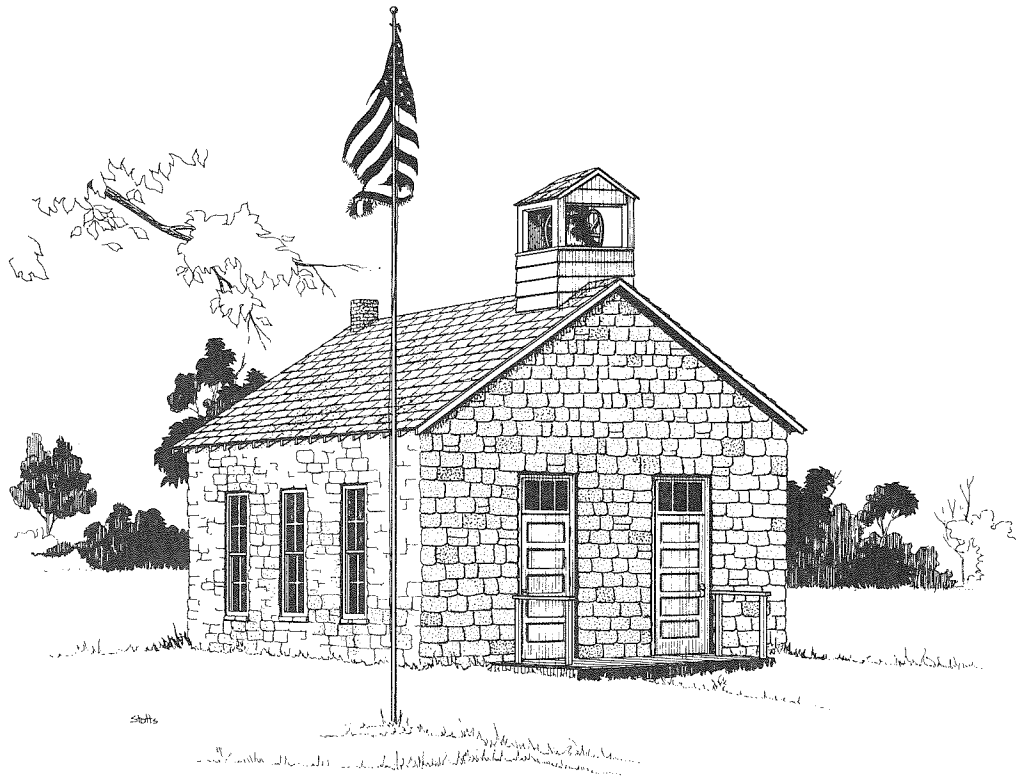


Table 7  
 Mean Sub-Test Scores, 1982-83 Graduates

Field	English	Math	Social Studies	Natural Science
Elementary Education (n=479)	18.9	16.5	17.0	19.9
Secondary Education (n=568)	18.8	18.1	18.5	21.3
All Education (n=1,047)	18.8	17.3	17.8	20.7
Non-Education (n=5,598)	19.9	21.3	20.7	23.8

# **KATE III**

## **KANSANS' ATTITUDES TOWARD EDUCATION**



### **Third Public Opinion Poll**

**CENTER FOR EDUCATIONAL RESEARCH AND SERVICE  
COLLEGE OF EDUCATION  
EMPORIA STATE UNIVERSITY**

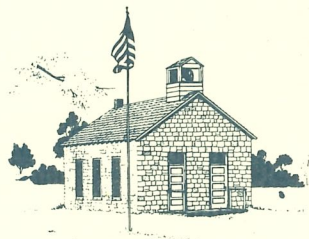
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**Background of the Study**

In the spring of 1980, the School of Education and Psychology at Emporia State University conducted an intensive survey of the attitudes of Kansans toward the public schools in their communities. Patterned after the national Gallup Poll on public education, the Emporia State project was named KATE (Kansans' Attitudes Toward Education).

The response of the general public and special interest groups to the report of the KATE project was such that University officials decided to repeat the study periodically. Thus KATE II was undertaken in the fall of 1981, and KATE III in the fall of 1983.

Funding for the survey is currently being provided by the College of Education at Emporia State and the State Department of Education. The cooperation of the State Department of Education deserves special mention; without that agency's encouragement and financial support it is doubtful that this poll or previous polls could have been completed.

The researchers in this study also acknowledge the significant contribution of the Gallup Poll toward their project. Similarity with Gallup's annual nationwide survey on public education is most evident in the general areas of (1) conceptualization and (2) the replication and modification of certain questions. The KATE III poll does depart significantly with regard to (1) interviewing methodology and (2) several of the questions employed in the poll. Specifically, the KATE III survey utilized a telephone interviewing technique to ascertain attitudes while the Gallup poll employed a personal interview technique. Also, several of the questions in the KATE III poll were developed to focus on specific Kansas issues.

**Research Procedures****Analysis of Data**

It should be noted that all variables are not listed for each question due to the preponderance of variables and the limitation of space; however, those variables which appear to be most significant are listed. Likewise, only a brief summary pertaining to the data for each question is provided.

Allowance must be made for statistical variation, especially in the application of findings for groups where few respondents were interviewed. Every effort was made to recognize bias in sample selection and to minimize this error whenever possible.

**Sample Selection**

The procedures employed in determining the sample consisted of (1) identifying all telephone directories serving residents in the state of Kansas and (2) establishing a systematic procedure for selecting at random from the telephone listings the residents to be included in the poll. All telephone directories serving Kansas residents were located in the Tele-Communication Center of the State of Kansas.

A total of 979,367 telephone listings was identified as the total population. A systematic random sampling procedure was used by researchers to select 888 listings. Also, a procedure for the selection of replacement listings was established.

The sample used in this survey involved a total of 888 adults (18 years of age and older). Four sample grids were developed to enhance the randomization of individuals within each household.



### Alerting the Sample Population

Letters to alert potential interviewees of the survey and to encourage their cooperation and assistance were mailed to the 888 households in the state. This prior explanation was designed to improve the cooperation of individuals surveyed and to reduce the number of contacts needed to reach the total sample size.

### Time of Interviewing

Interviews were conducted from 6:30 p.m. to 9:30 p.m. on Mondays through Thursdays and on Saturday mornings from October 18 through November 8, 1983. Callbacks were made during the day in order to contact those who could not be reached during the evening hours. Completed interviews for each three-hour calling session averaged 54. The length of each interview averaged approximately 11 minutes.

Students are often given the grades A, B, C, D, or Fail to denote the quality of their work. Suppose the public schools themselves, in your community, were graded in the same way. What grade would you give the public schools in your community? A, B, C, D, or Fail?

In two previous KATE surveys, the public schools of Kansas received their highest marks from people with children in those schools. They did so again in 1983, in even greater numbers. Seventy-one percent of the Kansas respondents in this sub-group placed their schools in the A-B range. In the 1981 survey, 63 percent of the interviewees with children in the public schools rated their schools A or B.

### Kansans' Ratings of Public Schools In Their Community

Despite the sharply critical broadsides leveled at public education in the United States during the past year, the people of Kansas continue to give the public schools in their community high marks. Indeed, Kansas citizens gave their local public schools more A's and B's in 1983 than they did in two previous KATE surveys. Nearly 61 percent of the 888 people interviewed in the 1983 Kansas poll rated the quality of their local schools at the A or B level. Fifty-six percent gave their schools these marks in 1981 and 57 percent did so in 1980.

Meanwhile, the national public's rating of its local public schools continued on a downward trend in 1983. Only 31 percent of those who participated in Gallup's nationwide poll on public education gave their local schools an A or B. In 1982, the corresponding figure was 37 percent.

Ratings in both the Kansas and the national Gallup poll are based on interviewee responses to the following question:

	A %	B %	C %	D %	F %	Don't Know %
<b>Kansas Totals, 1983</b>	16	45	22	3	2	12
<b>Respondents with—</b>						
Children in Public School	21	50	22	2	1	4
Children in Private School	6	35	26	9	6	18
Children in Both	15	62	15	8	0	0
<b>Type of Community</b>						
City or Town	15	47	21	3	2	12
Suburban	21	40	20	4	0	15
Rural	17	41	28	4	1	9

### Kansans' Ratings of Kansas Public Schools Statewide

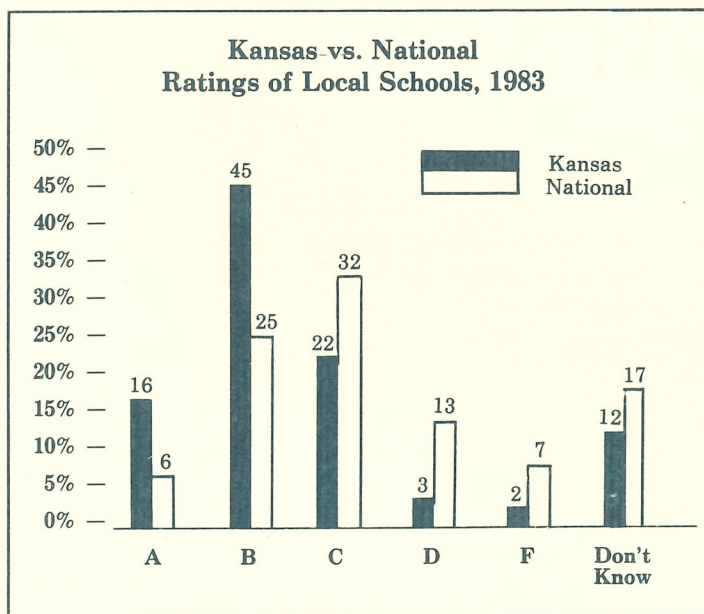
When Kansas citizens were asked how they would rate the public schools collectively in their state they were less generous with their grades than they were when they were rating their local schools. Forty-five percent rated the schools statewide with an A or B, and 30 percent gave them a C. In short, the state's public schools as a whole received fewer A's, fewer B's, and more C's than did the local schools. The question was as follows:

Using the same rating scale, what grade would you give the public schools in Kansas? A, B, C, D, or Fail?

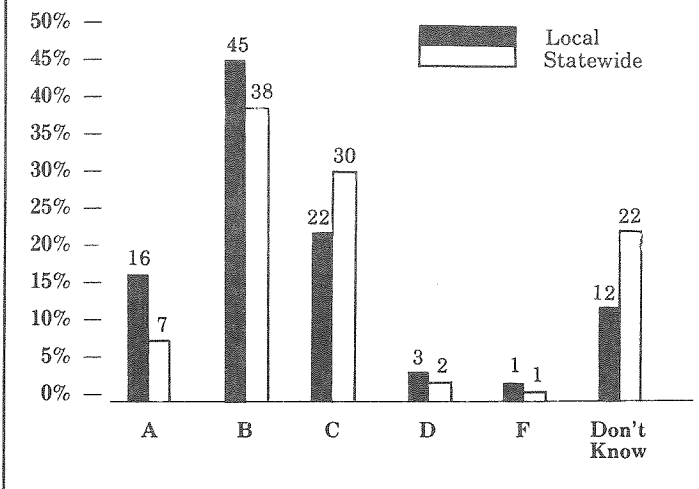
In the following chart, ratings of Kansans for their local public schools are compared graphically with their ratings for the state's public schools as a whole:

A similar pattern of differences was recorded in Gallup's 1983 national survey. Those interviewed were asked to rate the public schools in the nation as a whole. Significantly fewer, only 19 percent, gave the public schools nationwide A's or B's while 38 percent gave them a C. Results for Gallup's local school question show that 31 percent of the people interviewed rated their schools in the A-B range and 32 rated them C.

Kansas vs. National Ratings of Local Schools, 1983



### How Kansans Rated Their Local Public Schools And Public Schools Statewide



	A %	B %	C %	D %	F %	Don't Know %
<b>Kansas Totals</b>	7	38	30	2	1	22
<b>Respondents with—</b>						
Children in Public School	9	35	30	3	0	23
Children in Private School	3	32	35	12	3	15
Children in Both	0	46	15	8	0	31
<b>Type of Community</b>						
City or Town	8	38	28	2	1	23
Suburban	7	40	30	3	0	20
Rural	6	37	34	3	1	19

### How Kansans Graded Public School Teachers In Their Community

Kansans rated the teachers in their local public schools much like they rated their local school systems. The teachers received A's or B's from 60 percent of the total number of persons interviewed. They received a grade of C from 23 percent. In the 1981 KATE survey, the teachers were given an A or a B by 57 percent of the citizens who were interviewed and a C from 19 percent. The question was:

**Now, what grade would you give the teachers in the public schools of your community? A, B, C, D, or Fail?**

Once again, parents with children in the public school gave the highest number of A's and B's. Seventy percent of those in this sub-group graded their local public school teachers in the A-B range. Twenty-five percent gave them a C.

Parents with no children in school gave the local public school teachers slightly fewer A's or B's (57 percent) and fewer C's (21 percent). Eighteen percent in this group did not respond to the question.

Significantly different responses were recorded for parents who send their children to private schools. Only 38 percent rated the public school teachers in their community with an A or B. Thirty-two percent gave them a C, and nine percent gave them a D. However, survey data show that only 34 respondents of the 888 interviewed were in this sub-group and seven of these chose not to answer the question.

In the sub-group based on educational background, respondents with college degrees paid the high school teachers in their community a high compliment. Seventy-one percent rated the teachers with an A or B. Those with less formal education handed out fewer A's and B's and more C's to the teachers.

	A %	B %	C %	D %	F %	Don't Know %
<b>Kansas Totals</b>	17	43	23	3	1	13
<b>Respondents with—</b>						
Children in Public School	23	47	25	2	0	3
Children in Private School	9	29	32	9	0	21
Children in Both	15	39	23	8	0	15
<b>Educational Background</b>						
Non High School Graduate	18	32	20	3	2	25
High School Graduate	17	38	26	3	1	15
College (No Degree)	17	45	26	3	0	9
College (Degree)	18	53	14	3	1	11

### Teachers' Salaries

The fact that the average salary of teachers in Kansas is considerably lower than the national average seems to be reflected in KATE III poll results. Nearly 44 percent of those interviewed in KATE III indicated that teachers' salaries are too low, while only 35 percent of the respondents in the Gallup poll said salaries are too low. Results also show that Kansans in 1983 were more supportive of the proposition that teachers' salaries were too low than they were in 1981. For example:

	Too High %	Too Low %	About Right %	Don't Know/No Answer %
<b>KATE III</b>	3	44	37	16
<b>Gallup, 1981</b>	8	35	31	26
<b>KATE II</b>	3	40	37	20

Those who have a college degree were the respondents most likely to hold the viewpoint that teachers' salaries are too low. Respondents in the \$35,000 and above income group expressed a similar viewpoint. The question:

Do you think salaries for teachers in your community are too high, too low, or about right?

The results:

	Too High %	Too Low %	About Right %	Don't Know/No Answer %
<b>Kansas Totals</b>	3	44	37	16
<b>Sex</b>				
Male	3	46	38	13
Female	3	42	37	18
<b>Respondents with—</b>				
Children in School	3	48	34	15
No Children in School	3	42	39	16
<b>Education</b>				
Non High School				
Graduate	8	21	42	29
High School Graduate	2	35	45	18
College (No Degree)	3	46	38	13
College (Degree)	2	68	22	8
<b>Age</b>				
18-24	1	51	27	21
25-34	1	51	33	15
35-49	3	53	32	12
50-64	3	39	45	13
65-Over	6	28	45	21

### Occupation

Business/Professional	2	55	35	8
Housewife/ Homemaker	3	38	36	23
Skilled Labor	2	47	37	14
Unskilled Labor	4	33	46	17
Clerical/Sales	0	41	40	19
Farming	4	28	46	22
Retired	7	31	42	20
Student	0	57	17	26
Unemployed	17	33	50	0

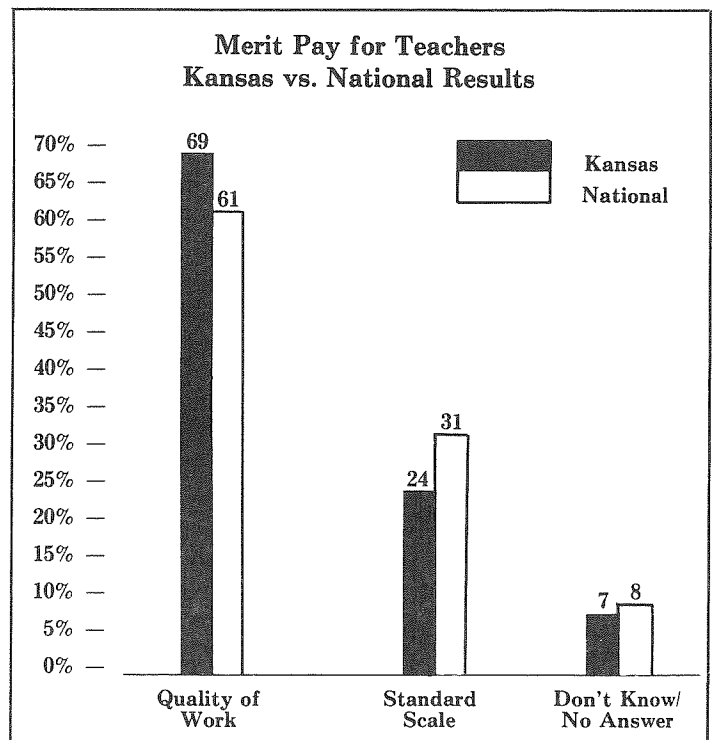
### Family Income

Less than 15,000	5	28	43	24
15,000 - 25,000	2	43	39	16
25,000 - 35,000	1	55	36	8
Over 35,000	2	60	32	6

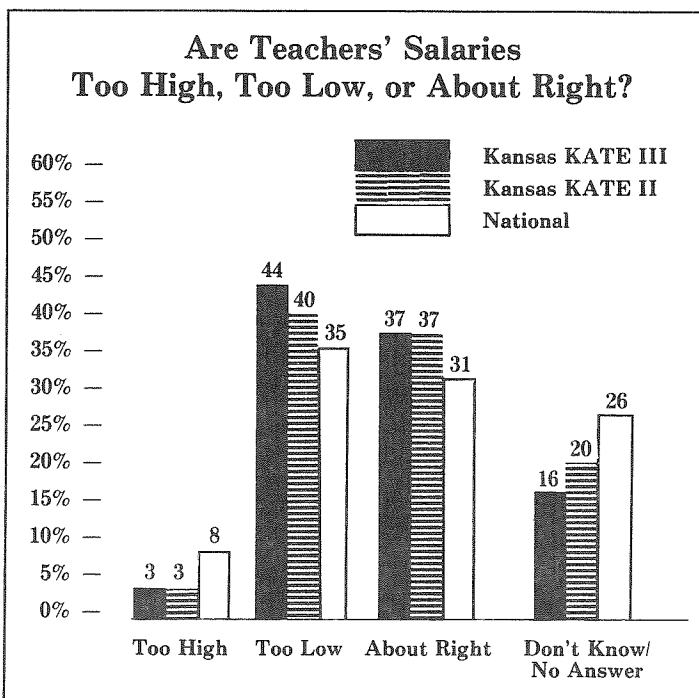
## Merit Pay for Teachers

For the first time, KATE asked Kansans to respond to the popular issue of merit pay for teachers. The results were nearly three-to-one in favor of merit pay based on the quality of teachers' work. The question:

Should each teacher be paid on the basis of the quality of his or her work, or should all teachers be paid on a standard scale basis?



Among the various groups represented in the KATE III poll, those that most favored merit pay were respondents with children in school, persons from southwest Kansas, Republicans, and respondents who





owned their own homes. The strongest opposition came from non-high school graduates and the unemployed.

Further comparisons can be made by analyzing the tabulations below:

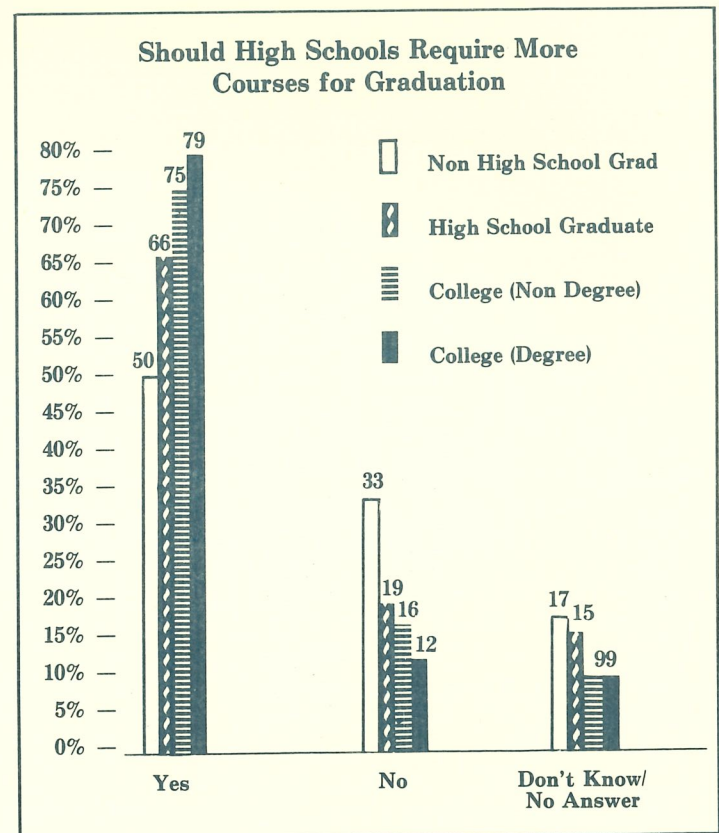
	Quality of Work %	Standard Scale %	Don't Know/No Answer %
<b>Kansas Totals</b>	69	24	7
<b>Sex</b>			
Male	73	22	5
Female	65	26	9
<b>Respondents With—</b>			
Children in School	72	22	6
No Children in School	68	25	7
<b>Education</b>			
Non High School Graduates	61	29	10
High School Graduates	70	22	8
College (No Degree)	73	23	4
College (Degree)	69	24	7
<b>Occupation</b>			
Business/Professional	72	23	5
Housewife/Homemaker	64	26	10
Skilled Labor	65	29	6
Unskilled Labor	63	33	4
Clerical/Sales	78	19	4
Farming	76	22	2
Retired	67	23	10
Student	74	17	9
Unemployed	50	17	33

### Increasing the Number of Courses for Graduation

Within the past few years many Kansas high schools have started to require more courses for graduation. Such action was also suggested in the report of the National Commission on Excellence in Education in 1983, and it was officially adopted by the State Board of Education last fall. Requiring more courses for graduation is strongly supported by Kansans. Almost 70 percent of the respondents indicated that high schools should raise the number of courses needed to graduate. Respondents who had a college degree or had attended college were particularly supportive of this idea; 79 and 75 percent respectively responded affirmatively to the question. Those respondents in the higher income brackets also were most supportive of raising the required number of courses. The question:

Do you agree with the recent action of the Kansas State Board of Education to raise the number of specified courses which will be required for graduation from high school?

	Yes %	No %	Don't Know/No Answer %
<b>Kansas Totals</b>	70	18	12
<b>Sex</b>			
Male	67	20	13
Female	73	16	11
<b>Respondents with—</b>			
Children in School	66	20	14
No Children in School	71	18	11
<b>Respondents with—</b>			
Children in Public School	65	21	13
Children in Private School	73	12	15
Children in Both	69	8	23
<b>Education</b>			
Non High School Graduate	50	33	17
High School Graduate	66	19	15
College (No Degree)	75	16	9
College (Degree)	79	12	9
<b>Age</b>			
18-24	71	21	8
25-34	70	17	13
35-49	72	18	10
50-64	68	20	12
65-Over	50	50	0





## Occupation

Business/Professional	76	17	7
Housewife/Homemaker	72	13	15
Skilled Labor	60	26	14
Unskilled Labor	62	13	25
Clerical/Sales	72	19	9
Farming	61	28	11
Retired	67	18	15
Student	78	4	17
Unemployed	17	50	33
Undesignated	40	20	40

## Family Income

Less than 15,000	59	24	17
15,000-25,000	67	20	13
25,000-35,000	76	17	7
Over 35,000	82	10	8

## Should High School Graduation Requirements Be Strengthened?

Overwhelmingly, Kansas residents surveyed in the 1983 KATE project favored more rigorous high school graduation requirements in their local public school system. They were responding to the following question:

The National Commission on Excellence in Education recommended in their April, 1983, report that local high school graduation requirements be strengthened to require: (a) 4 years of English; (b) 3 years of mathematics; (c) 3 years of science; (d) 3 years of social studies; (e) one-half year of computer science; and (f) two years of foreign language for the college-bound. Will you tell me whether you are strongly in favor of, somewhat in favor of, somewhat opposed to, or strongly opposed to each of these recommendations?

How the 888 persons who were interviewed responded to the question is reported in the following table:

	Strongly In Favor %	Somewhat In Favor %	Somewhat Opposed %	Strongly Opposed %	Don't Know %
English	65	23	8	2	2
Mathematics	74	19	4	1	2
Science	51	31	13	2	3
Social Studies	47	37	11	2	3
Computer Science	66	24	5	1	4
Foreign Language (College-Bound)	42	31	19	4	4

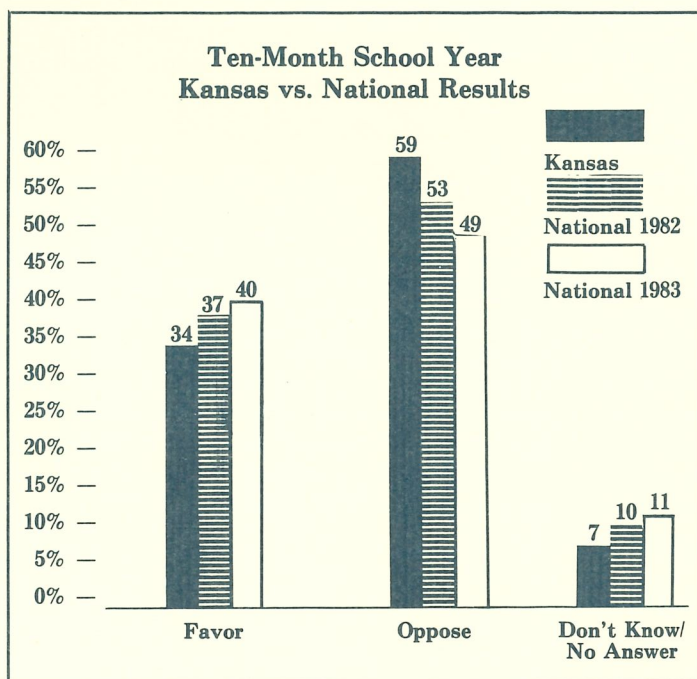
Survey data strongly suggest that Kansans want to see computer science included among the graduation requirements of their high schools and that they want to see greater emphasis placed on all of the so-called solid subjects of the high school curriculum. When the respondents of the various sub-groups of the survey population were analyzed only minor variations in the data were discernible.

## Increasing the Length of the School Year

The report of the National Commission on Excellence in Education suggests that student performance may be improved by the adoption of a longer school year. The majority of Kansans, however, feel that the current nine-month school year is adequate. The rest of the nation appears to disagree. The 1983 Gallup Poll found that only 40 percent of the respondents favored a longer school year. It should be noted, though, that in 1982, 37 percent of the nation favored extending the school year. Perhaps these results suggest that the national trend is slowly moving in the direction of favoring a 10-month term.

The question:

In some nations, students attend school as many as 240 days a year as compared to about 180 days in the United States. How do you feel about extending the public school year in your community by 30 days, making the school year about 210 days, or 10 months long? Do you favor or oppose this idea?



All subgroups represented in the KATE III poll opposed an extension of the school year. Greatest opposition came from the unemployed and those in farming occupations. Rural respondents opposed the longer school year significantly more than those in cities or suburban areas. Strong opposition was also noted among respondents in the 18-24 age group. The greatest response in favor came from those in clerical/sales occupations, respondents with family incomes over \$35,000, and those from suburban areas.



	Favor %	Oppose %	Don't Know/ No Answer %
<b>Kansas Totals</b>	<b>34</b>	<b>59</b>	<b>7</b>
<b>Respondents with—</b>			
Children in School	33	62	5
No Children in School	35	58	7
<b>Age</b>			
18-24	21	74	5
25-34	30	65	5
35-49	40	56	4
50-64	37	55	8
65-Over	33	56	11
<b>Occupation</b>			
Business/Professional	42	53	5
Housewife/Homemaker	24	71	5
Skilled Labor	27	68	5
Unskilled Labor	42	54	4
Clerical/Sales	45	48	7
Farming	11	80	9
Retired	37	54	9
Student	22	74	4
Unemployed	0	83	17
<b>Type of Community</b>			
City	37	56	7
Suburban	43	53	4
Rural	20	73	7

### Lengthening the School Day by One Hour

There seems to be less opposition among Kansans to lengthening the school day by one hour than to lengthening the school year by one month. Nevertheless, a slight majority of the respondents indicated that they were opposed to implementing a longer school day. More Kansans oppose the increase than do respondents across the nation. The 1983 Gallup Poll reported 40 percent opposition to the longer school day as compared to 52 percent among Kansans.

The question:

How do you feel about extending the school day in the public schools in your community by one hour? Do you favor or oppose this idea?

	Favor %	Oppose %	Don't Know/ No Answer %
KATE III	43	52	5
Gallup, 1982	37	55	8
Gallup, 1983	41	48	11

Further analysis of the data revealed that respondents from northeast Kansas were less favorable

to the longer day than were respondents from other areas of the state. Parents with children enrolled in private schools and homemakers were also strongly opposed to the one-hour increase. The majority of persons from southwest and southeast Kansas favored a longer school day. Favorable responses also came from unskilled laborers.

	Favor %	Oppose %	Don't Know/ No Answer %
<b>Kansas Totals</b>	<b>43</b>	<b>52</b>	<b>5</b>
<b>Sex</b>			
Male	49	47	4
Female	38	56	6
<b>Respondents with—</b>			
Children in Private School	42	55	3
Children in Public School	35	65	0
<b>Education</b>			
Non High School Graduate	47	46	7
High School Graduate	36	56	8
College (No Degree)	43	54	3
College (Degree)	50	47	3
<b>Residence</b>			
Northwest	44	56	0
Southwest	57	35	8
North Central	44	54	2
South Central	43	51	6
Northeast	31	63	6
East Central	43	52	5
Southeast	52	45	3
<b>Occupation</b>			
Business/Professional	47	50	3
Housewife/Homemaker	26	64	10
Skilled Labor	44	51	5
Unskilled Labor	59	33	8
Clerical/Sales	45	55	0
Farming	46	50	4
Retired	48	45	7
Student	35	61	4
Unemployed	0	67	33

### Extra-Curricular Activities — On Saturday or After School?

Closely related to the question concerning emphasis on extra-curricular activities in local schools is the matter of when to schedule the activities. Of the persons contacted in the KATE III poll, 60 percent responded that they were in favor of holding athletic, music, speech, and drama activities on Saturday or after regular school hours.

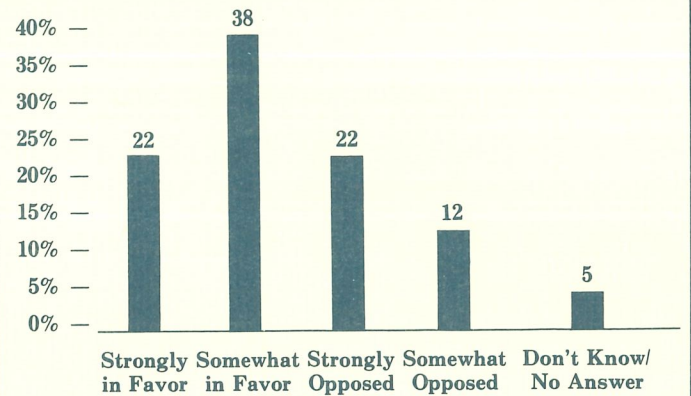
Males were slightly more in favor of this suggestion than females (63 to 57 percent). An examination of the responses of different occupations reveals that students and business/professional persons seem to lean toward Saturday or after school scheduling. Those in the housewife/homemaker category expressed the strongest opposition, perhaps because of the disruption of normal family life. The responses of Kansans according to type of community were quite consistent. Those living in a city/town or rural community were slightly more in favor than those living in a suburban setting, though the percentages were very close. The question:

**How do you feel about the scheduling of all athletic, music, and speech and drama activities after school and/or on Saturday? Would you be strongly in favor, somewhat in favor, somewhat opposed, or strongly opposed to this idea?**

**The results:**

	Strongly In Favor %	Somewhat In Favor %	Somewhat Opposed %	Strongly Opposed %	Don't Know/No Answer %
<b>Kansas Totals</b>	22	38	22	12	5
<b>Sex</b>					
Male	23	40	19	12	5
Female	21	36	25	12	5
<b>Respondents with—</b>					
Children in School	22	38	23	15	2
No Children in School	23	28	22	11	7
<b>Education</b>					
Non High School					
Graduate	20	35	22	15	7
High School					
Graduate	21	36	24	14	5
College (No degree)	23	41	22	11	3
College (Degree)	25	39	21	8	7
<b>Occupation</b>					
Business/Professional	23	43	21	10	4
Housewife/Homemaker	15	34	29	17	6
Skilled Labor	23	40	21	14	2
Unskilled Labor	29	17	21	17	17
Clerical/Sales	24	41	24	5	5
Farming	15	39	26	15	4
Student	35	39	17	0	9
Unemployed	33	33	17	0	17
Undesignated	20	40	40	0	0
<b>Type of Community</b>					
City/Town	47	46	3	4	0
Suburban	38	53	6	3	0
Rural	51	42	2	5	0

**Reactions of Kansans to Scheduling Extra-Curricular Activities on Saturday or After School**

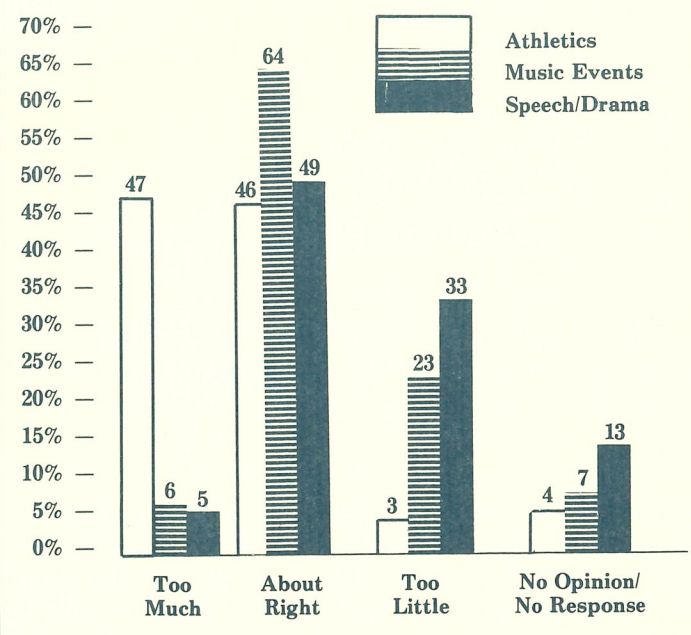


**How Much Emphasis Should Extra-Curricular Activities Receive?**

Kansans are generally supportive of the amount of emphasis that is currently given to extra-curricular activities in the public schools. Nearly 50 percent of the respondents thought the emphasis on athletic and speech/drama activities was about right, and almost two-thirds (64 percent) felt that the emphasis on music activities was about right.

However, it is worth noting that almost half (47 percent) of the respondents expressed the opinion that athletics receives too much emphasis. Those expressing this opinion were primarily from the older age groups (50-54 years, 65-over).

**Emphasis on Extra-Curricular Activities**



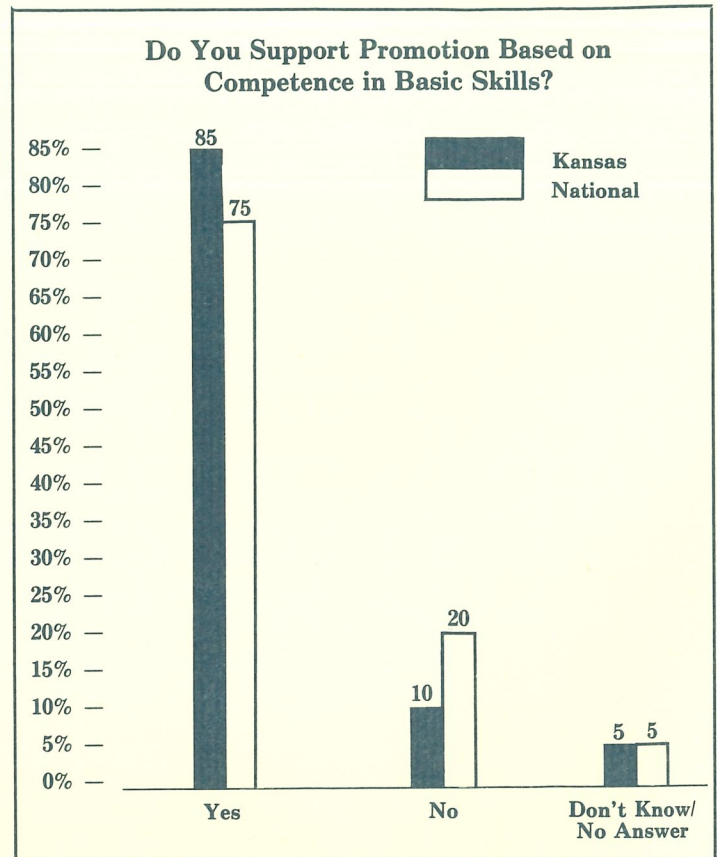


Among the other subgroups represented in the KATE III poll, respondents with children in private schools were quite strong in their feelings about athletics in school. Nearly 70 percent expressed that there was too much emphasis. Responses of various subgroups about emphasis on extra-curricular activities are given below. The question:

**Do you believe the emphasis placed on athletics, music events, and speech and drama activities in your local school is too much, about right, or too little?**

	Too Much %	About Right %	Too Little %	Don't Know/No Answer %
<b>Sex</b>				
Male	43	40	4	3
Female	51	42	2	5
<b>Respondents with—</b>				
Children in School	4	44	37	14
No Children in School	6	51	31	12
<b>Respondents with—</b>				
Children in				
Public School	4	44	39	14
Children in				
Private School	12	44	26	18
Children in Both	0	54	31	15
<b>Age</b>				
18-24	34	60	4	2
25-34	42	54	2	2
35-49	43	48	6	3
50-64	52	40	3	6
65-Over	57	34	2	7

**Should students be held at the same level if they did not achieve a suitable level of competence in the basic skills to qualify for promotion to the next level?**



### Social or Competency-Based Grade Promotion

Promotion from grade to grade based on a suitable level of competence in the basic skills and not "social" promotion is favored by an overwhelming majority of the Kansans interviewed in KATE III. Eighty-five percent of the respondents indicated support for holding students at the same grade level until basic skills are mastered. Data obtained from Kansans are even more decisive than national poll results, as the following numbers and graph indicate:

	Yes %	No %	Don't Know/No Answer %
KATE III	85	10	5
Gallup, 1983	75	20	5

Among Kansans responding to KATE III, the following subgroups were most supportive of competency-based promotion: males, persons with children in public school, high school graduates, persons 25 to 34 years old, persons in a business/professional occupation, and those in a clerical/sales position. The question:

### Sales Tax As a Means of Raising Money for Teachers' Salaries

Nearly 60 percent of those surveyed favored an increase in the sales tax for raising more money for teacher salaries while approximately 38 percent of the respondents expressed opposition. Whether this margin of difference will be sufficient to encourage members of the Kansas Legislature during an election year to increase taxes remains to be seen. Yet, Kansans clearly indicated support of a sales tax increase as a means of raising money for teacher salaries. The question:

**We would like to know how you feel about increasing the sales tax in the state of Kansas from 3 percent to 4 percent as a means of raising more money for teacher salaries. Would you be strongly in favor, somewhat in favor, somewhat opposed, or strongly opposed to such a tax increase?**

The results:

	Strongly In Favor %	Somewhat In Favor %	Somewhat Opposed %	Strongly Opposed %	Don't Know/No Answer %
<b>Kansas Totals</b>	22	38	21	17	2



The strongest support for a sales tax increase appeared among those polled in east central Kansas. Those who are in the top two income groups supported the sales tax with a higher plurality than respondents in the two lower income groups. Also, strong support for the sales tax may be found among respondents with high educational attainment.

The sales tax issue appeared not to be a highly partisan issue as Republicans were only slightly more in favor of an increase in the sales tax than Democrats. Likewise, those respondents who owned their own homes and the respondents who are renting indicated nearly the same support for the sales tax proposition.

### Political Affiliation

Republican	22	40	20	15	3
Democrat	25	32	22	18	3
Independent	23	36	23	17	1
Other	18	47	20	11	4

### Home

Owned/Buying	21	38	20	18	3
Renting	25	36	22	14	3

## Should Teachers' Contracts Be Extended?

Concerning the question of whether or not teachers should have contracts extended beyond nine months, Kansans were fairly decisive in their response. Of those interviewed, approximately 70 percent indicated that teachers should have contracts beyond the normal nine-month academic year.

The strongest support for this concept came from the following subgroups: males, persons with children in school, those who had a college degree or had attended college, 18 to 24 years old, those in undesignated occupations, and persons with incomes of \$15,000 to \$25,000. Most opposition came from females, respondents with no children in school, non-high school graduates, persons 58 to 64 years old, persons who farm, and persons with incomes less than \$15,000. The question:

**Should teachers' contracts be extended beyond nine months with increased compensation so that teachers may participate in curriculum and professional development and serve students with special needs?**

	Favor %	Oppose %	Don't Know/ No Answer %
<b>Kansas Totals</b>	<b>70</b>	<b>15</b>	<b>15</b>

### Sex

Male	71	16	13
Female	68	14	18

### Respondents with—

Children in School	73	17	10
No Children in School	68	14	18

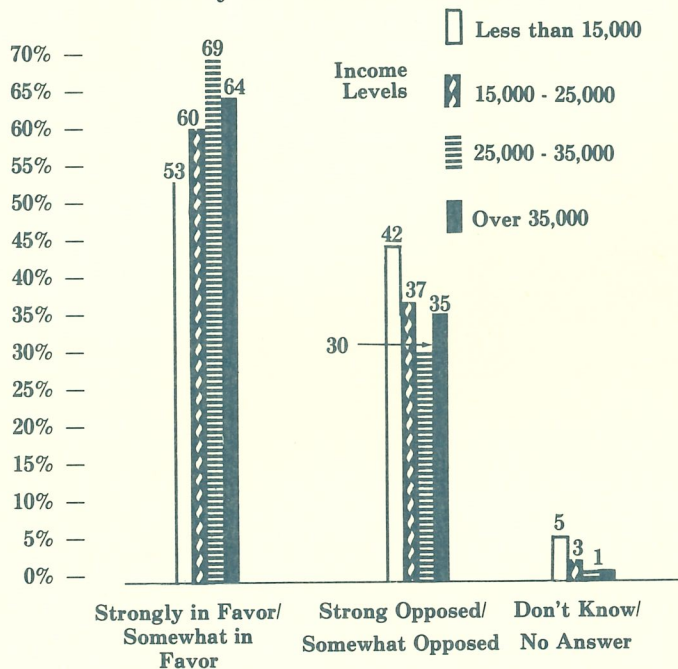
### Education

Non High School Graduate	59	16	25
High School Graduate	63	18	18
College (No Degree)	77	12	11
College (Degree)	74	14	12

### Age

18-24	86	8	6
25-34	80	11	9
35-49	72	19	9
50-64	58	21	21
65-Over	60	12	28

**Means of Raising Money for Teachers' Salaries**



Strongly In Favor %	Somewhat In Favor %	Somewhat Opposed %	Strongly Opposed %	Don't Know/ No Answer %
---------------------	---------------------	--------------------	--------------------	-------------------------

## SALES TAX

### Area of Residence

Northwest	18	26	32	18	6
Southwest	19	45	17	16	3
North Central	18	36	27	15	4
South Central	28	32	19	19	2
Northeast	19	40	20	17	4
East Central	22	47	19	10	2
Southeast	19	27	21	29	4

### Family Income

Less than 15,000	23	30	22	20	5
15,000-25,000	17	43	23	14	3
25,000-35,000	24	45	16	14	1
Over 35,000	28	36	18	17	1

**Occupation**

Business/Professional	76	14	10
Housewife/Homemaker	64	12	24
Skilled Labor	74	14	12
Unskilled Labor	67	21	12
Clerical/Sales	79	14	7
Farming	52	26	22
Retired	59	16	25
Student	78	13	9
Unemployed	50	17	33
Undesignated	80	20	0

**Family Income**

Less than 15,000	65	14	21
15,000-25,000	74	14	12
25,000-35,000	70	17	13
Over 35,000	73	16	11

**Preparation of Teachers**

Kansans solidly support higher standards of preparation for prospective teachers. Nearly 88 percent of the respondents in KATE III favored the idea of teacher candidates being required to pass competency examinations as compared to 82 percent who favored the concept in KATE II and 84 percent who responded similarly in the 1981 Gallup Poll. The question:

**Do you think that Kansas should require its beginning teachers to pass a written comprehensive examination to be certified to teach?**

	Yes %	No %	Don't Know/No Answer %
<b>Kansas Totals</b>	<b>88</b>	<b>8</b>	<b>4</b>

In this item respondents were also asked whether teachers should be required to complete one-year internships to qualify for certification. Kansans showed much greater support for this idea than Gallup found in 1980. Seventy-two percent of the state respondents were in favor compared to 56 percent nationally. When compared to responses to a similar item in the 1982 KATE survey, there is evidence that Kansans are becoming much more positive toward this proposition. The results also indicated that there was somewhat more interest in this concept among younger than older Kansans. Occupation also tended to create differences. The question:

**Do you think that Kansas should require its beginning teachers to complete a one-year internship before they can be fully certified to teach?**

	Yes %	No %	Don't Know/No Answer %
<b>Kansas Totals</b>	<b>72</b>	<b>21</b>	<b>7</b>

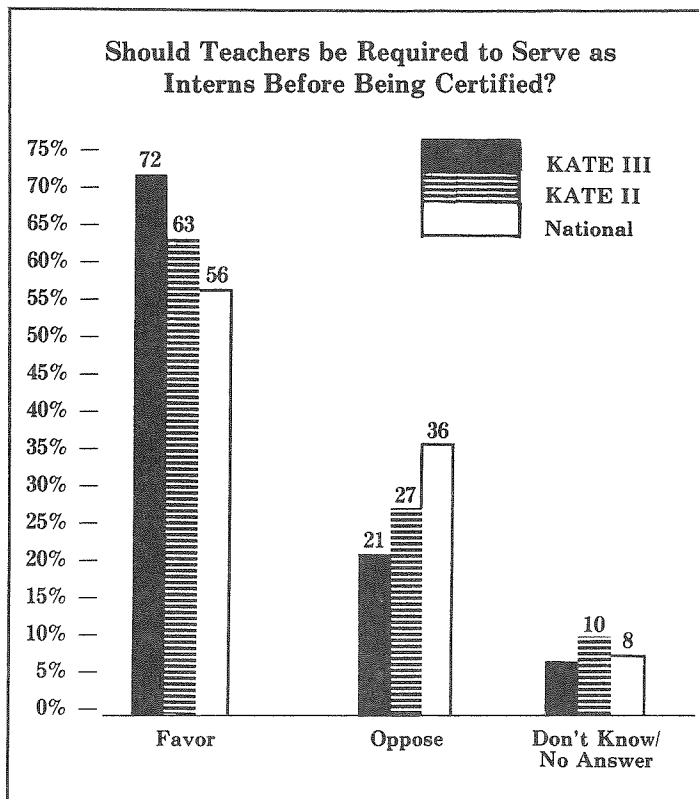
**Age**

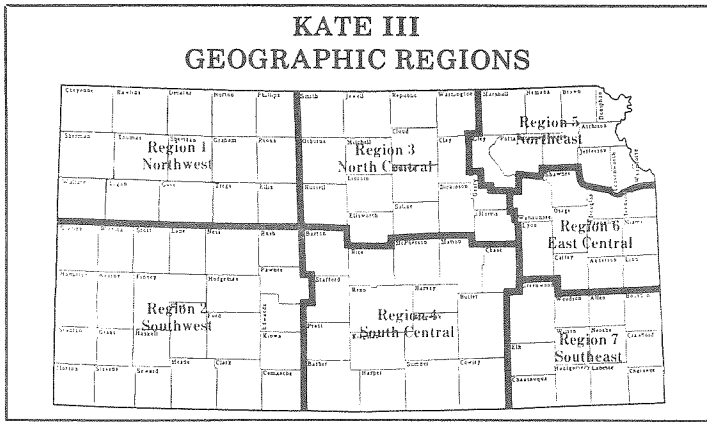
18-24	75	25	0
25-34	77	20	3
35-49	71	24	5
50-64	71	20	9
65-Over	66	17	17

**Occupation**

Business/Professional	74	21	5
Housewife/Homemaker	71	18	11
Skilled Labor	74	22	4
Unskilled Labor	75	17	8
Clerical/Sales	79	19	2
Farming	57	39	4
Retired	69	16	15
Student	70	26	4
Unemployed	67	17	16
Undesignated	80	20	0

A comparison of Kansans' attitudes in KATE II and Gallup's results (1980) are compared graphically with the current results below.





### Should College Graduates Be Allowed To Teach Without Professional Training In Education?

Most Kansans think that it is not a good idea for college students without professional training in education to teach. Respondents rejected this idea by nearly a two-thirds majority. The greatest support came from those with a high level of educational attainment. Also, males were more supportive than females. The question:

Should college graduates with specialized training and/or experience be allowed to teach even if they don't legally qualify for a teaching certificate?

	Yes %	No %	Don't Know/No Answer %
<b>Kansas Totals</b>	28	63	9
<b>Sex</b>			
Male	33	58	9
Female	23	67	10
<b>Education</b>			
Non High School Graduate	21	64	15
High School Graduate	23	67	10
College (No Degree)	28	65	7
College (Degree)	38	52	10
<b>Occupation</b>			
Business/Professional	34	57	9
Homemaker/Housewife	27	61	12
Skilled Labor	26	67	7
Unskilled Labor	17	71	12
Clerical/Sales	28	71	1
Farming	22	72	6
Retired	21	65	14
Student	35	61	4
Unemployed	17	50	33
Undesignated	20	60	20

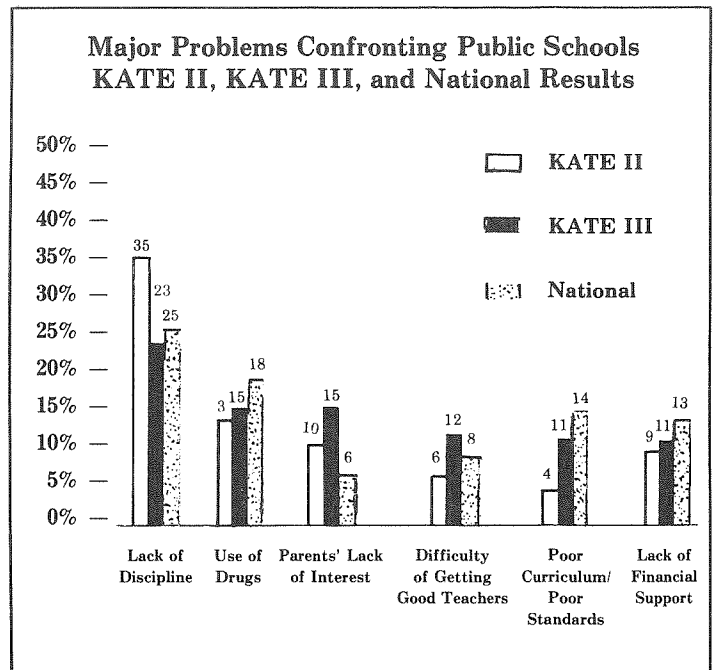
### Major Problems Confronting Kansas Schools

When asked to name the biggest problems facing their schools, Kansans, like people in the national Gallup survey, again identified discipline as the number one issue. Compared to the KATE II study, though, discipline was not mentioned as frequently (35 percent in KATE II vs. 23 percent in KATE III).

The "use of drugs" and "parents' lack of interest" were the second and third most frequently mentioned problems, as they were in the KATE II survey. The "difficulty of getting good teachers" was the fourth most frequently mentioned, followed by "poor curriculum and standards".

Discipline was mentioned as a major problem most frequently by business and professional persons, respondents residing in a city or town setting, and by respondents with children in school. The question:

What do you think are the biggest problems that the public schools in your community must deal with?



#### Further breakdowns:

	Kansas Totals %	National Totals %	Children in School (Kansas) %	No Children in School (Kansas) %
Lack of Discipline	23	25	30	26
Use of Drugs	15	18	16	19
Parents' Lack of Interest	15	6	18	16
Difficulty of Getting Good Teachers	12	8	16	13



Poor Curriculum/ Poor Standards	11	14	13	13
Lack of Proper Financial Support	11	13	13	13
Use of Alcohol	7	3	8	8
Teachers Lack of Interest	6	8	7	6
Lack of Interest/ Truancy	5	5	5	6
Problems with Administration	4	1	8	3
Large Schools/ Overcrowding	4	3	4	5
Lack of Respect of Others	3	3	6	3
Integration/Busing	2	5	2	3
Crime/Vandalism	1	1	.5	1
Miscellaneous	15	2	16	18
Don't Know/No Answer	14	16	10	20

### Composition of the Sample

Sex	%	Home Ownership	%
Men	49.10	Owned/Buying	74.66
Women	50.90	Renting	24.89
		No Answer	.45
Respondents with—	%	Occupation	%
Children in School	33.22	Business & Professional	34.91
No Children in School	66.78	Homemaker	14.19
		Skilled Labor	13.63
Education	%	Unskilled Labor	2.70
Non High School		Clerical/Sales	6.53
Graduate	13.85	Farming	5.18
High School		Retired	19.03
Graduate	31.76	Student	2.59
College (No Degree)	31.53	Unemployed	.68
College (Degree)	22.75	Undesignated/ No Answer	.56
No Answer	0.11		
Age	%	Income	%
18-24	9.57	Less than 15,000	25.11
25-34	22.07	15,000 - 25,000	31.42
35-49	26.13	25,000 - 35,000	18.13
50-64	21.85	Over 35,000	18.92
65-Over	20.16	No Answer	6.42
No Answer	0.22		
Area of Residence	%	Political Affiliation	%
Northwest	3.83	Republican	37.39
Southwest	8.33	Democrat	27.82
North Central	9.23	Independent	23.42
South Central	30.29	Other	5.07
Northeast	14.64	No Answer	6.30
East Central	23.99		
Southeast	9.57	Community Size	%
Don't Know/ No Answer	.12	City or Town	69.26
		Suburban Area	10.92
		Rural	19.82

### Tax Credit for Private School Tuition

There continues to be considerable discussion about tuition tax credits which would allow parents who send their children to a private school to subtract at least part of the tuition costs from their bill. If such a situation were permitted by the Internal Revenue Service, approximately 61 percent of the Kansans interviewed would still prefer to send their children to a public school. Those expressing this opinion the most strongly were the following subgroups: males, respondents with no children in school, non-high school graduates, persons over 65 years old, farmers, and persons with incomes less than \$15,000. The question:

**If the Internal Revenue Service regulations permitted you to declare a tax credit for private school tuition, would you prefer to send your child to a public school or a private school?**

	Public School %	Private School %	Don't Know/ No Answer %
<b>Kansas Totals</b>	<b>61</b>	<b>33</b>	<b>6</b>
<b>Sex</b>			
Male	62	33	5
Female	60	33	7
<b>Respondents with—</b>			
Children in School	59	36	5
No Children in School	67	23	10
<b>Respondents with—</b>			
Children in Public School	70	25	5
Children in Private School	0	97	3
Children in Both	15	69	16
<b>Education</b>			
Non High School Graduate	78	22	0
High School Graduate	67	29	4
College (No Degree)	53	40	7
College (Degree)	57	32	11
<b>Age</b>			
18-24	62	31	7
25-34	56	39	5
35-49	62	32	6
50-64	63	30	7
65-Over	73	26	0
<b>Income</b>			
Less than 15,000	67	31	2
15,000 - 25,000	64	30	6
25,000 - 35,000	61	35	4
Over 35,000	55	35	10

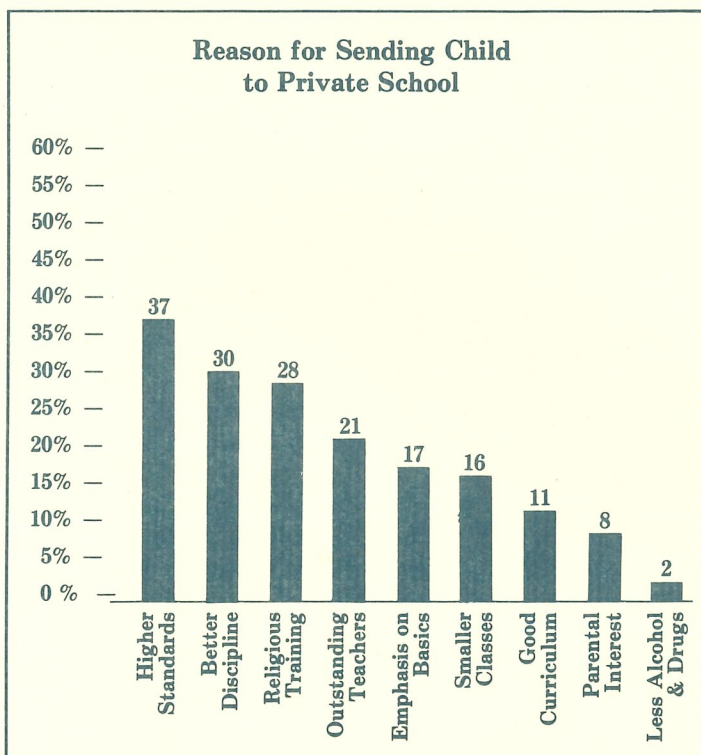


## Why Would You Choose a Private School?

Respondents who answered that they would send their child to a private school were asked to indicate what reasons would influence their decision. Respondents indicated "higher scholastic standards" most frequently. Mentioned second and third respectively were "better discipline," and "religious training." The most frequent responses are presented below in graph form. The question:

What are your reasons for wishing to send your child to a private school?

	Total Response %	Children in Public School %	Children in Private School %
Higher Scholastic Standards	37	20	12
Better Discipline	30	17	10
Religious Training	28	11	15
Outstanding Teachers	21	14	5
More Emphasis on Basics	17	13	4
Smaller Classes	16	13	2
Good Curriculum	11	6	3
Miscellaneous	10	6	2
More Parental Interest	8	5	3
Don't Know/No Answer	3	1	2
Less Use of Alcohol & Drugs	2	0	2



## Description of Sample Tolerances

The results of a survey, when a sample of a population is used, are subject to error caused by the sample itself. The larger the percentage of the population included in the sample, the smaller the sample error. Specifically, the statistical measurement of "standard error of proportion" may be employed to determine limits applicable to the data. This measurement is expressed as follows:

$$\phi p = \sqrt{\frac{\phi(1-\phi)}{N}}$$

where,  $\phi p$  = True standard error of the sampling distribution of a proportion;

$\phi$  = proportion of the population expected to respond in a certain manner, e.g., .5 of the population might be expected to answer "Yes" to a particular question;

$1-\phi$  = proportion of the population expected to respond in opposite manner, e.g., .5 of the population might be expected to answer "No" to the same question; and

$N$  = sample size, i.e.,  $N=888$  in this study.

In view of this measurement, the following table shows the plus and minus errors in percents, depending on the size of the sample responding to each item in the questionnaire. The percentage range is the amount of variance one could expect 95 percent of the time, if the identical survey were repeated in the same time period by the same interviewers.

### Allowances for Sampling Error of a Percentage

#### In Percentage Points

(at 95 in 100 confidence level\*)

	Sample Size					
	900	750	500	400	200	100
Percentages near 10	2	3	3	4	5	7
Percentages near 20	3	4	4	5	7	9
Percentages near 30	4	4	4	6	8	10
Percentages near 40	4	4	5	6	8	11
Percentages near 50	4	4	5	6	8	11
Percentages near 60	4	4	5	6	8	11
Percentages near 70	4	4	4	6	8	10
Percentages near 80	3	4	4	5	7	9
Percentages near 90	2	3	3	4	5	7

Example: A reported percentage of 75 for a group that includes 900 responses. The 75 percent is halfway between the 70 and 80 percent row, and the column 900 is used as the other coordinate. The number is between 3 and 4 percent; 3.5 percent should be used. That is, the 75 percent obtained in the sample is subject to plus or minus 3.5 percent points. This unit of measurement means that if the survey were repeated, chances are 95 out of 100 that average results for that item would fall between the 71.5 to 78.5 percent range.

Comparing survey results between two variables, e.g., men and women, the question arises as to how large a difference between the two variables can be expected to



ensure that the difference is a real one. Is the difference in replies caused by the difference in sex or in sample selection?

The following two tables can be used to test the allowable differences between variables. One table is for percentages or results that fell near 20 or 80, and the other table is for percentages near 50. For percentages in between these values, one must extrapolate to find the number.

### Allowance for Sampling Error of the Difference

**Table 1**

In Percentage Points  
(at 95 in 100 confidence level)  
Percentages near 20 or 80

Size of Sample	750	600	400	200
750	5			
600	5	6		
400	6	6	7	
200	8	8	8	10

**Table 2**

Percentages near 50

Size of Sample	750	600	400	200
750	6			
600	7	7		
400	7	8	8	
200	10	10	10	12

To determine allowance for sample error between two variables, the following example is given: 400 men in a sample, 50 percent of them said yes to the item and 60 percent of 480 women also responded in the affirmative. Is the 10 percentage points difference due to the sex difference or due to sampling error? Table 2 should be used since the responses are near 50 percent. Using the row and column headed 400, the male sample size, the figure 8 is the allowance for error. The range in percentage of responses for males called fell between 42 and 58 in 95 of 100 cases. There is a real difference in percentage responses to this question between men and women. If the difference in percentage responses would have been less than eight, in this case, the difference in results would have been inconclusive.

#### Sample Error

In selecting a sample population to represent the total population, there are always inherent biases. Every effort was made to recognize bias in sample selection and to minimize this error whenever possible. It is nearly impossible to correct for error caused by sample bias. The best approach is to recognize the biases and make value judgments as to the degree of error they might cause.

The biases in selecting the sample for this survey were (not in order of importance to the results):

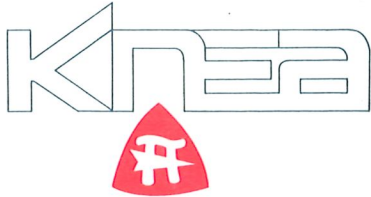
- 1) In order to be selected, a patron must have a telephone listing. Whether individuals without a listed telephone hold viewpoints substantially different from other Kansans is one of conjecture; yet, this possible sample bias should be noted.
- 2) Responses may have been different if they had been completed on an impersonal mailed questionnaire rather than talking by telephone to someone who knew their identity.
- 3) Responding in a telephone interview, the respondent might have given a response to a question without giving it much thought.
- 4) The respondent might have rushed the replies because of immediate concerns.

In summary, every effort was made to minimize sample error. Certainly, the degree of possible error in sample selection must be an integral part of any value judgments reported concerning the data tabulated.

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Craig Grant Testimony Before  
House Education Committee  
March 12, 1984

Thank you, Mr. Chairman. Members of the Committee, my name is Craig Grant and I represent Kansas-NEA. I appreciate the opportunity to talk with you about SB 626, the school finance bill.

In normal years, Mr. Chairman, this committee could expect Kansas-NEA to appear before the committee and request that any school finance act be increased dramatically. However, such is not the case this year. After following the path of this bill through the Senate, Kansas-NEA believes that the Senate has assembled a viable piece of legislation. A true bipartisan group of senators put together a delicate package in SB 626 and, in doing so, made a significant policy decision. When faced with a desire to make funds available for teachers' salaries and other areas of concern and at the same time not raise either property or state taxes greatly, the Senate chose to use a source of funds for teachers' salaries which had never been tapped before--interest on idle general funds and transfers from the general fund to the capital outlay fund over the last five years.

Kansas-NEA certainly commends the efforts of the Senate. The theory adopted to utilize these types of funds is creative and shows the concern for teacher salaries. K-NEA has placed in your packet further evidence of why there should be great concern about salaries. In the booklet, How Kansas Ranks, I would call your attention to several tables. On page nine, table C-13, we report that Kansas' average salary for teachers in 1982-83 was \$18,231. That average ranked us 36th in the nation and 3rd out of the five states of Kansas and its border states. Table D-3, on page 12, indicates that in 1981 Kansas ranked 16 in per capita personal income and 2nd in our area. Further interesting data on page 14 in table D-15 shows that in 1981 Kansas ranked 17 in average effective buying income per household and 1st in our five state area. Kansas-NEA believes that teachers should receive a substantial increase in salary for 1984-85. We believe that because it is fair--for teachers and students in Kansas.

Kansas-NEA supports the basic policy concepts embodied in SB 626. The policy of utilizing funds already in place, which would not require additional taxes, is appealing. Some might call the concepts "disequalizing." We would submit that, since both sources are directly related to general fund moneys which have been distributed through the school district equalization formula, it is not disequalizing. When it appears that moneys for salaries generated through traditional means are limited, looking for other sources is necessary. Critics might have us worry about the future effect on using these funds in the general fund. I believe that this legislature will make significant enough changes in school finance next year, as they do most every year, to alleviate any short term problems which use of this money will cause. Nothing in the concept is mandatory; thus districts will be able to decide whether or not to use the source. I believe that the use of this to enhance teacher salaries is a better expenditure than in the other funds, especially the largest beneficiary--the capital outlay fund. Investment in teachers for the classrooms in our state should be more important than investments in buildings and buses.

Kansas-NEA urges the committee and the House of Representatives to consider favorably the concepts in SB 626. Whether you choose these exact sources or even a different combination, we believe that it will take creative ideas to accomplish what I believe we all want to see happen--the increase of salaries for the teachers in Kansas.

Thank you, Mr. Chairman and members of the committee, for listening to the concerns of teachers.



# A sketch of SB 626

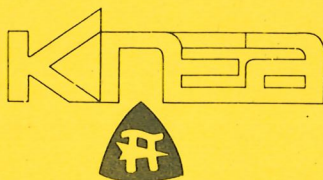
**T**he school finance measure which passed the Senate by an overwhelming majority contains the following elements:

- Budget limitations of 5% to 10%.
- A provision that allows individual school districts to use interest money earned on idle general fund money to increase teachers' salaries.
- A provision that allows individual school districts to transfer back into the general fund money they have transferred out of the general fund and into capital outlay over the past 5 years. This money also is to be used to enhance teachers' salaries.
- The bill is based on a \$51 million increase in state aid over last year's allocation.
- This legislation would increase property taxes approximately \$37 million statewide — a 1.2 mil increase when valuation increases are taken into account.

Not included directly in the bill, but as part of the intent of the bill, is a recommendation that special education be funded at 95% of excess costs. The governor's proposal called for only 87% funding.

This Senate-endorsed school finance proposal could allow for a minimum 10.25% salary increase for the state's teachers.

**Support for SB 626 is support for  
quality education**





# A portrait of the "average" Kansas teacher



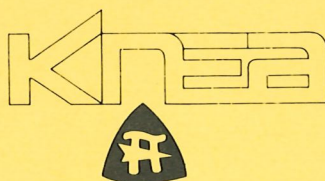
**T**he "average" Kansas teacher is, without a doubt, more than average. But if a portrait were drawn of an "average" teacher in Kansas, here's what you would find:

- The average teacher in Kansas spends about 60 hours a week during the school year on school and school-related activities. \*
- The average teacher in Kansas has spent 12 years in the classroom teaching our children. \*\*
- The average teacher in Kansas earns about \$19,600 after 12 years of teaching. \*\*\*
- The average beginning salary for a teacher in Kansas is about \$13,000. \*\*\*\*
- The average teacher in Kansas has a masters degree or has received credit for graduate-level course work. \*\*\*\*\*

Clearly this portrait is one of an above-average teacher with tremendous dedication to the profession of teaching. Such teachers deserve more than below average salaries.

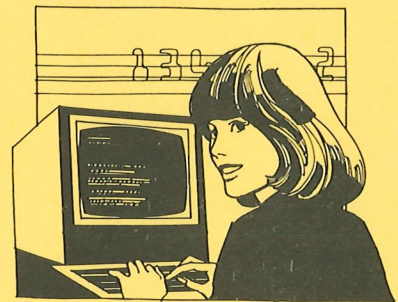
We must work together to bring Kansas teachers' salaries up to the national average by 1986. It's only fair to pay our professional teachers professional wages.

- \* K-NEA study, Fall 1983
- \*\* State Department of Education
- \*\*\* Dale Dennis, State Department of Education
- \*\*\*\* Dale Dennis, State Department of Education
- \*\*\*\*\* State Department of Education





# It will take Sara 12 years to earn what the average graduate will earn right out of college.



**S**ara's a senior in college. She's always wanted to be a teacher, so her major is education. When she graduates, Sara will have to meet tough standards to receive her certificate to teach.

But because she's chosen education as her career, Sara cannot expect to earn as much as most college graduates. Her starting salary will be about \$13,000 and she'll teach for 12 years before she earns the Kansas average salary of \$19,600.

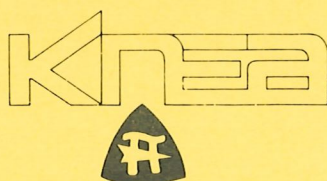
During that 12 years, Sara will teach a lot of children. She'll set the foundations for their futures. She'll shape their method of learning. She will help them learn to think.

Also during those 12 years, Sara may question her chosen career. She will see what others who have comparable skills can earn and she will wonder why her salary remains so low. She may even look closely at another career.

To attract and retain good teachers in the classroom, they must be better paid. We must work together to bring Kansas teachers' salaries up to the national average by 1986.

We must meet that goal because it's fair — fair to Sara and fair to our children.

## Pay teachers well. It's only fair.





# The case for fair salaries



**F**ewer and fewer college and high school students are looking to teaching as a career. In Kansas the number of people enrolling in education programs at our higher education institutions has dropped more than 50% in the last 10 years.

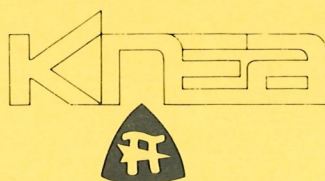
These students recognize that, aside from meeting tough standards for certification, the monetary rewards for teachers in Kansas are below average.

Kansas ranks 36th in the nation in teachers' salaries. That ranking has not changed significantly in 10 years. So students today who might be interested in teaching choose instead to enter better paying professions. They recognize that as teachers they just can't do as well financially.

Students also realize that they won't even earn the Kansas average salary of \$19,600 until they've been teaching for at least 12 years. Their beginning salaries as teachers would be about \$13,000.

To attract and retain good teachers in our classrooms, we must work together to bring the Kansas teacher's average salary up to the national average by 1986.

We must meet this goal because it's fair — fair to students who want to become teachers, fair to teachers and fair to our children.





KANSAS  
ASSOCIATION



OF  
SCHOOL  
BOARDS



5401 S. W. 7th Avenue Topeka, Kansas 66606  
913-273-3600

Testimony on S.B. 626  
before the  
House Education Committee  
by

John W. Koepke, Executive Director  
Kansas Association of School Boards

March 12, 1984

Mr. Chairman and members of the Committee, we want to again express our appreciation for the opportunity to present the views of the school board members of Kansas on this bill of vital interest to the financing of public education in Kansas. It will probably come as no surprise to you that our members are expressing grave reservations about the provisions of S.B. 626 as it relates to meeting the financial needs of Kansas school districts.

Our testimony regarding any school finance measure during this legislative session is complicated by the uncertainty surrounding the fiscal health of the state general fund budget and the lack of knowledge of the funding available from that source. As you know, the level of state funding has a dramatic impact on the property taxes which local school boards must levy to meet the local share of school district budgets. For that reason, our delegates last fall adopted a policy position supporting budget limits of 5-15% if no new revenue raising measure were adopted by the 1984 session of the Kansas Legislature.

ATTACHMENT V

3-12-84  
HOUSE EDUCATION



We believe that that action reflects the long standing policy of our association in support of the concept of equalization in school finance. A part of that policy has always been support for the position of keeping a 10 point spread between the lower and upper budget limits in order to address past inequities in our funding of public education.

Our members are also expressing deep reservations about the provision in S.B. 626 which would allow use of general fund interest for the purpose of enhancing teachers salaries above the budget limits. This action would not create any new revenue for school districts and it presumes that interest money is not now being used for other purposes. This assumption is not supported by the facts which show that school districts are already using these funds to support vital educational interests such as special education, vocational education and transportation, including salaries in these critical areas. We do not believe it is wise fiscal policy to use these funds to build general fund base expenditures in the expectation that future legislatures will provide revenue to continue to support these expenditures at a higher level.

We have even graver reservations about the provision of S.B. 626 which would allow transfers back from capital outlay to the general fund from the past five years for teacher salary enhancement. Since nearly half of Kansas school districts would not benefit at all from such a provision, it obviously will be severely disequalizing.

Local boards of education in recent years have shown their concern for the teacher salary issue by raising teachers salaries each year by a percentage greater than the budget limit percentage. If members of this legislature are truly concerned about teachers salaries and making salary increases which would be of long term benefit, then two steps are all that is necessary;

raising the budget limitations imposed on local school boards and providing sufficient additional state aid to hold mill levy increases to a reasonable level.

For these reasons, we must oppose the "quick fix" approach to school finance embodied in S.B. 626. We appreciate the opportunity to express our concerns and I would be happy to attempt to answer any questions the Committee may have about our position.

WICHITA PUBLIC SCHOOLS  
Educational Services Building  
640 North Emporia  
WICHITA, KANSAS 67214

March 12, 1984

*Division of Research, Planning,  
and Development Services  
(316) 268-7882*

TO: The Honorable Don Crumbaker, Chairman  
House Education Committee and  
Members of the House Education Committee

FROM: Dr. A. W. Dirks, Legislative Liaison USD 259

SUBJECT: Proponent for S.B. 626 without Senate amendments

Thank you, Mr. Chairman and members of the committee, for permitting me the opportunity to appear before you as a proponent for S.B. 626. While USD 259 is only one of 305 districts, the impact of any finance measure or other legislation on our district affects approximately 11% of all the public school children in the state of Kansas. None of the major universities in the state comes near our enrollment of 42,000. We are one of the largest employers in the city of Wichita with approximately 5,000 employees and a projected general budget of \$111,341,748.00 with about 60% of the revenues coming from local tax payers.

It is our opinion that our district and other districts, as reported by the Eagle-Beacon survey of January 1984, are willing to provide more support for education. Not only did the citizens of this state rank education as the highest priority among legislative issues this year, but 78.2% of them stated they were willing to pay higher taxes to finance elementary and secondary education. The survey further indicated that a wide majority of legislators expressed the same opinion regarding the importance of education this year. (see exhibit A)

During the first week of this session the members of this committee were presented a copy of USD 259 Legislative Proposals. S.B. 626 embodies three of these concepts. Namely it includes budget controls which we believe are essential to a good school finance equalization plan. Secondly, the budget level of 105% 110%, which is comparable to the current law, is an appropriate level of authority with the limited resources available from the state. (see item 10 pages 17-20) Lastly, there was an understanding in the Senate of additional state financial support which would move the state about one percent toward greater state financial participation. (see item 9 pages 15, 16)

There are two amendments on SB 626 that we oppose. We believe that the transfers from the general fund to the capital outlay fund are limited and hold a false hope for the teachers of Kansas. We further believe that teachers may bargain for "phantom" dollars that were spent for necessary emergencies and building needs or don't exist at all in many districts. Please note exhibit B: USD 259 has not made any transfers during the past five years; thus there is no potential benefit only a false hope among our staff. The second amendment like the first raises a false hope among teachers. Interest income is now placed in Driver Education, Special Education, Vocational Education, and Bilingual Education; all these programs are personnel intensive, and therefore the funds are used primarily for employee salaries. A change in policy would only create a greater demand for transfers from the general fund to provide salaries for mandated programs and lessen the amount available to teachers

from the general fund. Please note: if the interest from the general fund was assigned as shown in exhibit C, it would generate about \$500,000----less than a one percent increase. Of course this is based on the assumption of stable interest rates, no changes in number of staff positions and full funding for excess costs in Special Education. None of these variables can be guaranteed nor can we be assured of adequate cash flow or the absence of further state shortfalls. Therefore we oppose the amendment as holding a false hope for teachers and a questionable business practice in light of declining revenues from interest income.

Mr. Chairman, we would recommend the passage of S.B. 626 without the amendments. Thank you for the opportunity to be heard, and I will respond to questions at your direction.

EXHIBIT A

KANSAS ARE WILLING TO PAY MORE FOR EDUCATION AND LOTTERIES

The enclosed survey chart was taken from the Wichita Eagle-Beacon January 2, 1984. This survey was conducted by Wichita Marketing Research, a professional interviewing firm, using questions developed by Eagle-Beacon staffers. Interviews with 440 respondents were conducted between Nov. 28 and Dec. 5. The telephone numbers were drawn randomly from all possible residential phone numbers in the state. Answers to the questions in the poll were analyzed using a computer program designed for the purpose by the newspaper's computer. The results of the survey cannot be as accurate as a poll of all of the state's residents, but the random sample is large enough that it is 95 percent certain that the percentages in the Kansas Survey aren't more than 5 percent higher or lower than the percentages that would be obtained if everyone in Kansas were interviewed.

Bob von Sternberg, staff writer, reported that "almost unanimously, Kansans want the 1984 Legislature to give them better public schools--and they say they are willing to pay higher taxes to improve the quality of education." "People interviewed said their schools, pocketbooks, and environment ranked highest of 10 issues listed on the poll that could confront the Legislature this year."

"Reflecting the raging yearlong debate over the job being done by the nation's public schools 92 percent of the respondents think it is 'very important' for the Legislature to improve the state's elementary and secondary schools: 6 percent believe it is 'somewhat important'. Fewer than 2 percent say boosting the schools' quality is not important or express no opinion."

"The quality of public education from kindergarten through high school was rated 'very important' by 92.7 percent." "In the area of education, they are evenly split on whether the schools are now doing a good job. While 43 percent are satisfied, 47 percent aren't; 9.5 percent believe the issue is not important or express no opinion."

"78.2 percent say they would be willing to pay higher taxes to finance elementary and secondary education, 19.7 percent don't want to pay more.

When those polled were asked to name the biggest problem facing the schools, inadequate teacher pay was mentioned more often than anything else. Teachers in Kansas are paid less, \$18,299 on average, than teachers in 33 states and the District of Columbia."

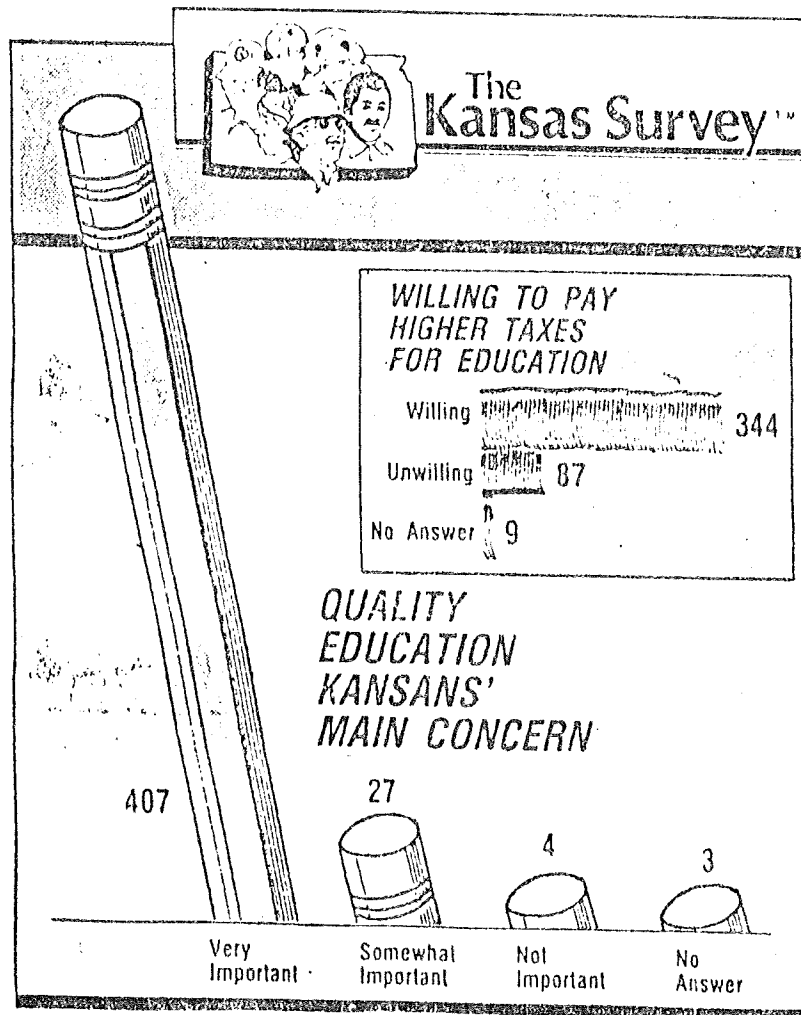


EXHIBIT B

UNIFIED SCHOOL DISTRICT 259 - WICHITA, KANSAS  
 TRANSFERS FROM GENERAL FUND

(FY '73 - FY '84)

		Capital Outlay Fund	Transporta. Fund	Drivers Education Fund	Food Service Fund	Special Education Fund	Vocational Education Fund	Bilingual Education Fund
FY 73	1972-73	\$ 356,700	\$1,237,000	\$ ---	\$ 225,000	\$ ---	\$ ---	\$ ---
FY 74	1973-74	372,600	1,000,000	190,500	225,000	1,324,000	464,800	---
FY 75	1974-75	649,400	650,000	---	---	1,376,000	416,000	---
FY 76	1975-76	873,000	650,000	117,200	218,000	2,095,000	340,000	---
FY 77	1976-77	816,800	695,300	130,000	250,000	3,255,200	431,700	---
FY 78	1977-78	826,300	737,000	137,800	265,000	4,194,200	460,000	---
FY 79	1978-79	888,200	781,300	146,000	200,800	5,593,200	1,735,700	---
FY 80	1979-80	---	500,000	146,000	---	5,593,200	1,822,500	350,000
FY 81	1980-81	---	53,400	162,500	---	6,260,400	2,339,100	389,600
FY 82	1981-82	---	---	162,500	---	6,573,500	2,478,100	267,300
FY 83	1982-83	---	---	170,600	---	6,573,500	2,602,000	267,300
FY 84	1983-84	---	---	170,600	---	6,573,500	2,646,300	267,300

Budget Management Office



EXHIBIT C

U.S.D. 259 - WICHITA, KANSAS

SENATE BILL 626 - INTEREST ON GENERAL FUND

Estimated General Fund		
Interest @ 9 percent,		
Based on 2 year ave. =	\$1,940,660.00	
Deduct: Senate Bill 503		
(Income Tax + Equal. Aid)	<u>-237,248.00</u>	
Est. Interest Available		
From General Fund Money		\$1,703,412.00
Est. Interest Earned on		
Voc. Ed., Special Ed.,		
Driver's Ed., Bilingual		
Ed. Funds, @ 9 percent =	\$ 373,608.00	
Deduct: Senate Bill 503		
Special Ed., Transporta.	<u>-47,390.00</u>	
Est. Interest Available		
From Above Funds		\$ <u>326,218.00</u>
Est. Interest Available		
From General, Voc.,		
Special Ed., Driver's Ed.,		
and Biling. Ed. Funds		\$2,029,630.00
Deduct: Interest Income		
Budgeted For 1983-84		
In Lieu of Transfer From		
General Fund for the		
Following Funds:		
Vocational Fund		-247,125.38
Special Ed. Fund		-790,874.84
Driver's Ed. Fund		-290,965.51
Bilingual Ed. Fund		<u>-194,402.18</u>
Estimated Balance of Interest		\$ 506,262.09
		=====

Budget Management  
3/8/84

U.S.D. 259 - Wichita  
Teacher Salaries and Benefits - 1984-1985

Assuming no changes in positions, each one percent increase costs approximately the following, by Fund:

General Fund	\$461,140.00
Vocational Education Fund	59,268.00
Special Education Fund	133,423.00
Driver's Education Fund	4,126.00
Bilingual Education Fund	6,625.00
TOTAL	<u>\$664,582.00</u>

Budget Management  
3/8/84

UNIFIED SCHOOL DISTRICT #259  
SUMMARY 1983-84 BUDGET

<u>Fund</u>	<u>Total Budget</u>	<u>Transfer From General Fund</u>	<u>Gross Tax Levied</u>	<u>1983-84 Mill Levy</u>
General Fund	\$103,687,100.00		\$51,258,136.34	52.59
Vocational Education Fund	8,468,300.00	2,646,300.00		
Special Education Fund	16,389,700.00	6,573,500.00		
Capital Outlay Fund	12,994,075.00		3,927,273.88	4.03
Bond and Interest Fund				
U.S.D. No. 259	2,545,605.00		2,312,507.66	2.35
S. D. No. 1	19,594.29			
Transportation Fund	3,533,900.00			
Driver Education Fund	627,000.00	170,600.00		
Food Service Fund	6,160,000.00			
Adult Education Fund	148,000.00			
Adult Supplementary Education Fund	399,200.00			
Bilingual Education Fund	<u>871,400.00</u>	<u>267,300.00</u>	<u>                    </u>	<u>                    </u>
 Totals	 \$155,843,874.29	 \$9,657,700.00	 \$57,497,917.88	 58.97
 Total of all Funds	 \$155,843,874.29			
Less transfers from the General Fund to other Funds	- 9,657,700.00			
Less transfer from Bond & Interest Fund, S.D. No. 1, to Bond & Interest Fund, U.S.D. No. 259	- <u>19,594.29</u>			
 Approximate monies in all funds to be expended	 \$146,166,580.00			



# UNITED SCHOOL ADMINISTRATORS OF KANSAS

1906 EAST 29TH

TOPEKA, KANSAS 66605

913-267-1471

**JERRY O. SCHREINER**  
EXECUTIVE DIRECTOR

**M.D. "MAC" McKENNEY**  
ASSOCIATE EXECUTIVE DIRECTOR

TO: House Education Committee  
FROM: United School Administrators  
SUBJECT: SB 626, School Finance

The United School Administrators supports provisions of SB 626 as amended by the Senate and with Senate recommendations that provide:

1. Budget limits of 105% - 110%,
2. Additional new state funds of \$51,344,000 for general fund budgets,
3. Funding of special education categorical aid (includes \$3 million of the Governor's recommended \$54 million for general fund operations and \$2.9 million from additional interest the state is expected to receive as a result of rescheduling state aid payments),

USA opposes provisions in SB 626 that allow interest and capital outlay transfers to be earmarked for additional budget authority to be used for teachers' salaries.

Districts already have the authority to enhance the general fund by using interest to limit or replace necessary transfers from the general fund to special funds.

1. The implication of SB 626 that interest moneys are currently available to enhance teachers' salaries is misleading. Many districts already budget interest moneys in special funds to limit transfers from the general fund.
2. Financial inequities among districts will be even greater due to the variations in investment procedures and budget balances.
3. The use of interest to enhance teachers' salaries is earmarking budget authority for a specific purpose instead of allowing each local district to determine its most pressing need.

ATTACHMENT VII

3-12-84  
HOUSE EDUCATION

The use of capital outlay transfers to enhance teachers' salaries will create an even greater inequity in budget authority among the state's school districts.

1. All districts do not levy for capital outlay and therefore do not have the option to participate as suggested in SB 626.
2. Capital outlay levies are authorized by law for specific purposes. To use the funds otherwise would be misleading the public.
3. The history of transfers used in SB 626 is misleading since the ability to transfer has changed drastically within this time period.

The use of interest and transfer moneys for teachers' salaries on a one year basis will create drastic property tax increases in 1985-1986, since there is no provision to fund the additional budget authority beyond the 1984-1985 budget. In our opinion, budget increases without funding sources is not sound fiscal management of public funds.

PRESENTATION TO HOUSE EDUCATION COMMITTEE  
STATE OF KANSAS, USA

Topeka, Kansas

March 12, 1984

By: John McDonough  
8530 Bradshaw, Lenexa, KS.

Thank you for this opportunity to register my viewpoint against this proposal which would spend still more of the public's money on free-public-education --- to the yet further benefit of perhaps the world's most pampered, over subsidized, ungrateful, special interest group --- the public school families. The average household is already taxed about \$1,300 per year to pay their kids school bills, and much of that 100% subsidizes families well-off-enough to pay their own way in part and in whole.

This is my fourth effort to help state finance, and to help those individuals and public services that are crippled by the nonsense of giving education free to everybody, just because some do need help. On August 5, 1981, I explained to the Task Force On School Finance that users' charges for public school families having the ability to pay could save Kansas \$300 million per year -- and \$30 billion for the U.S.A. I called for changing the state constitution so that the present plan would cease harming the truly needy, the massive unmet state and local services, the public employees, and the overburdened taxpayers.

On February 8, 1983, I supplemented the users' charge approach by suggesting to the Senate Education Committee that free-for-all public school financing should at least be amended to include having public school families pay taxes on the amount of benefits given to them. I pointed out that this has now

become the case with another popular welfare plan where the entitlements have also grown out of sight, Social Security -- and such efforts are being considered in other areas, e.g. taxing employees for health and other benefits received from employers.

On February 8 of this year, I presented to the Senate Education Committee data which specifies the outrageous depth to which the typical public school family is already into the public trough. This study, on Page 9 of the material I've passed out to you, shows that with two children in public education, we give them \$104,000 worth of benefits over 19 years (Columns 2 + 3) on which they pay back only \$100,000 (Column 9) in taxes for education over 50 years -- not even fully paying back the principal -- and sticking us with \$3.1 million principal and interest at 10% by the time they quit paying taxes. If the two children don't go on to public college, that family still leaves us holding the bag for \$2.5 million.

I recommend, for your review, that before you award them still further free benefits under this bill you are considering -- on the backs of the truly needy, unmet public services and employees, and the taxpayers you so heavily further burdened in your last legislative session -- that instead you ask more of the public school beneficiaries themselves. In truth, these families probably shouldn't even be credited with paying back that \$100,000 (Column 9) because they'd have to pay that amount in taxes for schools even if they were childless.

Today, with you, I'd add two further building blocks in my school temple to the memory of Galileo. Number 1 was, users'

charges for public school families having the ability to pay. Number 2 was, at least pay taxes on the benefits provided. Number 3 was, the outrageous \$3 million plus the public school family gets away with--and we foolishly hold still for. Number 4 is, who's holding the bag, or maybe I should say who's getting the beef?

Page 4 of my handout displays only a few news clippings which give only a cursory clue. While you give bundles more to the public school families benefit, and most of them could easily pass the means test, another \$50 million plus as a result of approving this bill:

- a. You thereby largely ignore 1) health and utility priorities of aging groups, 2) you spend away the money needed instead to help the many sorrows in mental health, 3) you ignore the truly needy and their caseloads, 4) you let the poverty gap continue to widen. Too bad, but the public school lobby's got the votes, so let the truly needy hold the bag.
- b. You put out of your mind the priorities of the infrastructure -- some 460 billion needed for decaying roads, bridges, Sewers, water systems and about \$5 billion of that in Kansas. Too bad, but the public school lobby's got the votes, so let the infrastructure hold the bag, too.
- c. And what about the taxpayers. Probably you can keep sticking them, like last year, and besides the public school lobby's got the votes. But what if the good times don't last? Isn't it time that we begin looking past our nose, like the Social Security Commission did? They broke



new ground and did the unthinkable -- they taxed those who could afford to pay. Is public school finance any better off than the Social Security system?

The 5th block to the Galileo memory is the suggestion that a "Pay-Back-When-Able-Account" be instituted for beneficiaries of the public trough. Let us keep a record, perhaps by Social Security number, of each dollar given by government to each individual, and expect them to pay back what they can when they can. Surely that's possible with the powerful computers now available. Many people do get on their feet and could well clear at least part of their account over time. And with such a plan, we could at least let them know what their tab totals out to.

Thank you for hearing my viewpoint. And you will remember that even though some didn't like Galileo saying so -- the earth goes around the sun anyhow. It was dumb to insist otherwise, and it's dumb to insist now that we should give things free to those who can afford to pay when it's obvious now that so many and much are hurt so badly by this "sacred cow practice" and when we're head over heels in debt, besides.



# Health and Utility Cost Issues Are High Priorities of Aging Groups, Legislature

The Poverty Gap

J. Peter Grace's comments (editorial page, Jan. 12) on means-tested programs were off-target and deceptive

The cost and quality of escalating utility rates are priority issues raised by the Kansas Legislature which advocates residents. Some states have taken the lead by addressing senior issues. The aging groups American Association on Aging (KCOA) improvement the K...

## More cruel kicks in belly of nation Heavy demand changing groups that help the poor

© 1984, Field Newspapers  
WASHINGTON — The nation's media, congressmen, economists have been so alarmed by the colossal budget President body has posed for...

2,104 — to the point that out who is getting The Center on Priorities tells

## Dual mental illnesses put many in limbo

Diana Dawson 2,44 (2)

More than 1.5 million sick people in the United States—a number equal to the population of New York—may have no place to live and go for treatment, say mental health experts.

They are both retarded and mentally ill. They find themselves in a limbo where they are batted from one program to another that serves emotional needs.

Recently welcome

Kansas City officials would take them and they would...

"They're retarded," said Paul Garrison, executive director for Family Assistance Inc. "Then you'd take them to the regional center and they'd say, 'Take them to Western Missouri. They're mentally ill.' Things aren't bad anymore, but they're still much up in the air. Somehow the system has not come up with an answer for them."

Mr. Garrison's private non-profit agency provides housing for the dual diagnosis...

"If a person is dually diagnosed, there are virtually no services available to them."

## Bill raising tuition lid

## Group for elderly seeks tax to pay for services

By Mark Schlinkman Missouri Correspondent  
JEFFERSON CITY — Homeowners with reduced incomes often are among the squawks when politicians propose an increase in property tax. But now a senior citizens' group, the Missouri Senior Services Council, Platte County, has spurred...

## Tax increase is proposed by elderly

## Pinch likely in Kansas on welfare financing

By The Associated Press  
Topeka—Projections show Kansas will need \$6.6 billion more in the fiscal year...

when new figures are available on caseloads, he said, but in the meantime he has cautioned the Ways and Means committees of both chambers that there likely...

*The truly needy languish, while the public monies that could help are diverted to fuel public education --- for the benefit of parents who could pay their own way.*

Mental continued from pg. 1A

STATEMENT TO THE  
HOUSE COMMITTEE ON EDUCATION

RE: School Finance - S.B. 626  
March 12, 1984  
Topeka, Kansas

by  
Paul E. Fleener, Director  
Public Affairs Division  
Kansas Farm Bureau

Mr. Chairman and members of the Committee:

We are pleased to have an opportunity to make a brief statement regarding school finance. We should indicate to you at the outset we are here as proponents of S.B. 626.

The Legislation before you is not, due to the nature of the topic, the final result of all study on school finance. You are not casting in stone something that will go from this day forward to fund our elementary and secondary schools. If that were so we would not be here as proponents. Rather, we would be here suggesting some substantive changes in the thrust and direction of school finance legislation.

We are realistic enough to know that there are certain things this Legislature will be able to do in 1984. There are some things that will not be accomplished in 1984. We believe S.B. 626 as amended and as passed - by a vote of 37-2 - by the Kansas Senate attempts to do at least one or two of the things that most people, most organizations say they would like to see happen.

The Governor, in his budget and legislative message indicated approximately how many dollars he would like to spend for elementary and secondary schools this year. He made a strong pitch for providing a system in the funding of teacher salaries. Groups within and outside of education are asking for some of the same things. (My organization, representing farmers and ranchers in 105 Kansas counties, said in its new policy statement concerning "Basic Education Requirements," we should have "an adequately increased salary for classroom teachers.")

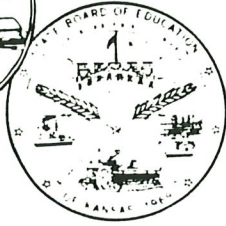
( Whether or not S.B. 626 provides an "adequate" increase for all teachers in all school districts is, of course, debatable. It does not do everything that everyone would like to have done. But it is realistically achievable. It is something this Legislature can do. It makes a start toward realistic salaries for classroom teachers. )

We would hope to come back to this Committee in subsequent years with a proposal for funding elementary and secondary schools, modifying some factors in the existing formula, and, frankly, reexamining and repealing a few. We are not here to suggest those changes in a year divisible by 2 or 4. We are here to say to you that S.B. 626, as printed, as suggested to you by the Senate with a very strong vote, makes a start at doing some of the things we believe you want to do. It will not, of course, preclude this Committee and the House of Representatives from making improvements if funds are available. Perhaps some of the other goals and objectives for excellence in education can be achieved by amending this bill to provide for that excellence. But, it is going to take additional money. It is going to take additional watchfulness by parents as budgets are built in local school districts. And it is going to take a diligent effort by boards and administrations to be cost-conscious and efficient in the operations of our schools. . . much more so than they have been to this time.

For that reason Mr. Chairman, and members of the Committee, we would suggest to you to act favorably and quickly on S.B. 626 so that it can have the attention of your colleagues on the House floor and can become law soon. That, as much as anything else, will help the stability of the 1984-1985 school year, will help the planning process for districts in the funding and budgeting for that school year, and will permit some breathing room for all who are interested in the operation of our elementary and secondary schools.

Thank you Mr. Chairman for this opportunity to testify on S.B. 626.





# *Kansas State Department of Education*

*Kansas State Education Building*

120 East 10th Street Topeka, Kansas 66612

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March 12, 1984

TO: House Education Committee

FROM: Division of Financial and Support Services  
and Legislative Research Department

SUBJECT: Allocation of Interest for the 1982-83  
School Year

This memorandum is in response to the Committee's request concerning the allocation of interest received by unified school districts on idle funds during the 1982-83 school year.

We have listed the nine (9) funds in which interest may be deposited by unified school districts. The law requires that all interest on capital outlay funds must be deposited in the capital outlay fund. The remaining interest from operating funds may be deposited in the following funds: adult education, capital outlay, transportation, adult supplementary, bilingual education, driver training, food service, special education, and vocational education.

ATTACHMENT X

3-12-84  
HOUSE EDUCATION



1982-83 ACTUAL USD ALLOCATION  
OF INTEREST RECEIVED

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10)

COUNTY NAME	#		ADULT	CAPITAL		ADULT	BILIN	DRIV	FOOD	SPEC	VOC	
DISTRICT NAME	#		EDUC	OUTLAY	TRANSP	SUPP	EDUC	TRAIN	SERV	EDUC	EDUC	TOTAL
CHAUTAUQUA	010											
CHAUTAUQUA COUNTY COMMUNITY	286		0	104,535	6,439	0	0	0	2,000	18,558	1,781	133,313
CHEROKEE	011											
RIVERTON	404		0	0	0	0	0	0	0	0	0	0
COLUMBUS	493		0	43,541	0	0	0	6,862	27,186	13,465	11,893	102,947
GALENA	499		0	141,408	0	0	0	0	0	0	0	141,408
BAXTER SPRINGS	508		0	56,055	14,643	0	0	0	0	18,880	16,189	105,767
CHEYENNE	012											
CHEYLIN	103		0	40,762	0	0	0	1,000	0	2,000	2,000	45,762
ST FRANCIS COMMUNITY SCHOOLS	297		0	14,090	15,999	0	0	17,660	11,740	29,446	37,952	126,887
CLARK	013											
MINNEOLA	219		0	30,282	6,774	0	0	0	2,000	2,583	0	41,639
ASHLAND	220		0	69,985	0	0	0	0	0	6,500	0	76,485
CLAY	014											
CLAY CENTER	379		0	277,246	0	0	0	0	0	5,211	0	282,457
CLOUD	015											
CONCORDIA	333		0	9,811	7,679	0	0	0	0	52,912	22,325	92,727
SOUTHERN CLOUD	334		0	0	4,515	0	0	2,262	6,775	22,234	11,659	47,445
COFFEY	016											
LEBO-WAVERLY	243		0	19,456	4,143	0	0	2,275	9,336	6,513	6,072	47,795
BURLINGTON	244		0	0	110,931	0	0	0	0	25,003	26,591	162,525
LERDY-GRIDLEY	245		0	0	0	0	0	0	0	37,482	0	37,482
COMANCHE	017											
COMMANCHE COUNTY	300		0	0	25,079	0	0	1,000	37,283	0	0	63,362
COWLEY	018											
CENTRAL	462		0	54,897	0	0	0	0	0	0	0	54,897
UDALL	463		0	23,550	0	0	0	0	9,761	0	0	33,311
WINFIELD	465		0	0	0	0	22,961	5,780	0	79,350	16,057	124,148
ARKANSAS CITY	470		0	39,145	29,869	0	0	2,655	52,801	160,000	132,000	416,470
DEXTER	471		0	5,597	0	0	0	1,945	0	20,601	15,711	43,854
CRAWFORD	019											
NORTHEAST	246		0	35,195	0	0	0	0	0	0	0	35,195
CHEROKEE	247		0	32,881	0	0	0	0	0	0	61,077	93,958
GIRARD	248		0	94,850	0	0	0	0	0	0	0	94,850
FRONTENAC PUBLIC SCHOOLS	249		0	11,431	0	0	0	0	25,533	11,424	0	48,388
PITTSBURG	250		0	109,368	20,651	0	0	3,104	1,248	56,895	39,233	230,499
DECATUR	020											
OBERLIN	294		0	46,113	0	0	0	0	40,000	65,000	100,000	251,113
PRAIRIE HEIGHTS	295		0	3,921	0	0	0	0	43,691	0	0	47,612

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
COUNTY NAME #	ADULT EDUC	CAPITAL OUTLAY	TRANSP	ADULT SUPP EDUC	BILIN EDUC	DRIV TRAIN	FOOD SERV	SPEC EDUC	VOC EDUC	TOTAL
DISTRICT NAME #										
*****										
DICKINSON 021										
SOLOMON 393	0	1,110	5,725	0	0	0	0	2,006	5,941	14,782
ABILENE 435	0	116,108	0	0	0	2,000	2,936	0	0	121,044
CHAPMAN 473	0	93,334	12,614	0	0	5,000	31,599	14,000	0	156,547
RURAL VISTA 481	0	6,660	38,799	0	0	0	0	0	0	45,459
HERINGTON 487	0	0	0	0	0	0	14,491	6,850	0	21,341
DONIPHAN 022										
WATHENA 406	0	80,184	3,114	0	0	0	0	3,114	3,114	89,526
HIGHLAND 425	0	77,873	0	0	0	0	0	0	0	77,873
TROY PUBLIC SCHOOLS 429	0	11,002	9,861	0	0	506	0	4,957	8,490	34,816
MIDWAY SCHOOLS 433	0	10,940	11,000	0	0	1,000	0	30,000	0	52,940
ELWOOD 486	0	35,923	0	0	0	0	0	0	0	35,923
DOUGLAS 023										
BALDWIN CITY 348	0	62,015	7,734	0	0	0	0	0	0	69,749
EUDORA 491	0	72,880	5,000	0	0	10	5,000	10,395	5,631	98,916
LAWRENCE 497	0	491,854	29,594	7,168	780	4,827	50,553	66,320	150,377	801,473
EDWARDS 024										
KINSLEY-OFFERLE 347	0	83,837	0	0	0	0	0	0	0	83,837
LEWIS 502	0	0	16,223	0	0	2,831	22,863	7,448	0	49,365
ELK 025										
WEST ELK 282	0	52,867	0	0	0	0	0	0	0	52,867
ELK VALLEY 283	0	0	16,538	0	0	0	0	0	0	16,538
ELLIS 026										
ELLIS 388	0	57,421	0	0	0	0	0	2,312	34,548	94,281
VICTORIA 432	0	22,240	4,741	0	0	0	14,051	14,725	0	55,757
HAYS 489	0	115,762	65,431	0	5,033	16,186	10,066	100,663	80,529	393,670
ELLSWORTH 027										
ELLSWORTH 327	0	49,568	25,698	0	0	7,000	16,746	65,320	7,000	171,332
LORRAINE 328	0	58,732	0	0	0	0	0	0	0	58,732
FINNEY 028										
HOLCOMB 363	111	34,106	0	0	0	15,683	33,000	20,000	30,000	132,900
GARDEN CITY 457	0	319,388	42,000	0	10,000	0	54,000	9,000	10,000	444,388
FORD 029										
SPEARVILLE-WINDTHORST 381	0	31,558	0	0	0	0	0	0	0	31,558
DODGE CITY 443	0	134,782	10,000	0	20,000	0	15,488	70,000	28,396	278,666
BUCKLIN 459	0	4,764	8,851	0	0	0	6,967	0	0	20,582
FRANKLIN 030										
WEST FRANKLIN 287	0	35,956	0	0	0	0	30,709	0	0	66,665
CENTRAL HEIGHTS 288	0	0	0	0	0	0	47,006	0	0	47,006
WELLSVILLE 289	0	41,866	0	0	0	0	0	4,115	0	45,981

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(1) (2) (3) (4) (5) (6) (7) (8) (9) (10)

COUNTY NAME	#		ADULT EDUC	CAPITAL OUTLAY	TRANSP	ADULT SUPP EDUC	BILIN EDUC	DRIV TRAIN	FOOD SERV	SPEC EDUC	VGC EDUC	TOTAL
DISTRICT NAME	#											
FRANKLIN	030											
OTTAWA	290	0	61,760	0	0	0	274	4,196	42,888	33,726	142,844	
GEARY	031											
JUNCTION CITY	475	0	911,607	273,805	0	0	0	2,189	0	0	1,187,601	
GOVE	032											
GRINNELL PUBLIC SCHOOLS	291	0	7,603	0	0	0	0	0	54,847	0	62,450	
GRAINFIELD	292	0	0	25,000	0	0	7,000	0	25,988	0	57,988	
QUINTER PUBLIC SCHOOLS	293	0	53,697	0	0	0	0	0	0	0	53,697	
GRAHAM	033											
WEST GRAHAM-MORLAND	280	0	3,532	33,634	0	0	0	0	0	0	37,166	
HILL CITY	281	0	11,955	26,823	0	0	0	33,337	57,380	9,110	138,605	
GRANT	034											
ULYSSES	214	0	455,255	0	0	0	0	0	0	0	455,255	
GRAY	035											
CIMARRON-ENSIGN	102	0	3,860	0	0	0	2,529	20,229	17,831	0	44,449	
MONTEZUMA	371	0	1,000	1,350	0	0	4,016	5,580	23,548	0	35,494	
COPELAND	476	0	0	0	0	0	0	19,394	0	0	19,394	
INGALLS	477	0	25,072	0	0	0	1,864	0	0	0	26,936	
GREELEY	036											
GREELEY COUNTY	200	0	6,160	1,356	0	0	1,681	14,292	21,411	21,288	66,188	
GREENWOOD	037											
MADISON-VIRGIL	386	0	42,600	0	0	0	0	0	0	0	42,600	
EUREKA	389	0	0	0	0	0	0	0	58,450	0	58,450	
HAMILTON	390	0	26,451	0	0	0	0	4,075	0	0	30,526	
HAMILTON	038											
SYRACUSE	494	0	13,992	1,114	0	0	0	24,029	15,361	0	54,496	
HARPER	039											
ANTHONY-HARPER	361	0	190,120	0	0	0	0	0	0	0	190,120	
ATTICA	511	0	0	10,196	0	0	1,525	5,488	12,261	0	29,470	
HARVEY	040											
BURRTON	369	0	14,609	0	0	0	0	10,612	11,453	3,777	40,451	
NEWTON	373	19,046	50,000	15,000	3,000	0	5,550	14,442	90,725	75,703	273,466	
SEDGWICK PUBLIC SCHOOLS	439	0	24,339	0	0	0	0	0	0	0	24,339	
HALSTEAD	440	0	34,518	0	0	0	0	25,910	0	0	60,428	
HESSTON	460	0	47,027	15,011	7,009	0	0	0	0	0	69,047	
HASKELL	041											
SUBLETTE	374	0	1,000	3,352	0	0	5,311	27,570	37,344	0	74,577	
SATANTA	507	0	81,276	10,000	0	0	0	26,323	38,220	28,250	184,069	



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COUNTY NAME #	ADULT EDUC	CAPITAL OUTLAY	TRANSP	ADULT SUPP EDUC	BILIN EDUC	DRIV TRAIN	FOOD SERV	SPEC EDUC	VOC EDUC	TOTAL
*****										
HODGEMAN 042										
JETMORE 227	0	0	0	0	0	0	30,577	0	3,518	34,095
HANSTON 228	0	0	0	0	0	0	0	23,089	0	23,089
JACKSON 043										
NORTH JACKSON 335	0	37,927	0	0	0	0	9,888	2,213	0	50,028
HOLTON 336	0	10,183	0	0	0	0	0	0	44,295	54,478
MAYETTA 337	0	87,260	0	0	0	0	0	0	0	87,260
JEFFERSON 044										
VALLEY FALLS 338	0	51,112	0	0	0	0	0	0	0	51,112
JEFFERSON COUNTY NORTH 339	0	44,104	0	0	0	0	3,764	0	0	47,868
JEFFERSON WEST 340	0	56,576	0	0	0	0	0	0	0	56,576
OSKALOOSA PUBLIC SCHOOLS 341	0	26,775	0	0	0	0	0	0	5,000	31,775
MCLOUTH 342	0	35,411	1,233	0	0	0	0	0	0	36,644
PERRY PUBLIC SCHOOLS 343	0	2,697	23,707	0	0	0	0	32,226	2,309	60,939
JEWELL 045										
WHITE ROCK 104	0	38,197	0	0	0	5,616	4,254	14,821	0	62,888
MANKATO 278	0	23,251	0	0	0	0	0	0	0	23,251
JEWELL 279	0	3,723	8,950	0	0	0	0	0	26,087	38,760
JOHNSON 046										
SOUTHEAST JOHNSON CO 229	0	264,325	0	0	0	0	0	0	0	264,325
SPRING HILL 230	0	46,755	0	0	0	0	2,285	0	0	49,040
GARDNER-EDGERTON-ANTIOCH 231	0	70,657	0	0	0	0	993	0	0	71,650
DESOTO 232	0	76,047	0	0	0	0	32,565	0	0	108,612
OLATHE 233	0	866,259	0	0	0	0	0	0	0	866,259
SHAWNEE MISSION PUBLIC SCHOO 512	0	130,178	0	0	0	150,000	145,772	2,690,254	160,000	3,276,204
KEARNY 047										
LAKIN 215	0	42,852	50,506	0	0	3,310	16,877	13,163	0	126,708
DEERFIELD 216	0	95,194	0	0	0	0	0	0	0	95,194
KINGMAN 048										
KINGMAN 331	0	138,379	0	0	0	0	30,000	0	0	168,379
CUNNINGHAM 332	0	27,018	10,000	0	0	0	15,000	15,000	0	67,018
KIOWA 049										
GREENSBURG 422	0	7,457	5,143	0	0	680	6,328	35,279	7,945	62,832
MULLINVILLE 424	0	7,147	10,000	0	0	0	8,000	2,120	24,083	51,350
HAVILAND PUBLIC SCHOOLS 474	0	30,117	0	0	0	0	21,519	0	0	51,636
LABETTE 050										
PARSONS 503	0	133,226	0	0	0	41	0	0	5,000	138,267
OSWEGO 504	0	39,259	0	0	0	0	7,250	0	0	46,509
CHETOPA 505	0	8,951	0	0	0	0	13,556	0	0	22,507
LABETTE COUNTY 506	0	27,486	110,318	0	0	0	59,271	19,745	84,218	301,038





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COUNTY NAME	#	ADULT EDUC	CAPITAL OUTLAY	TRANSP	ADULT SUPP EDUC	BILIN EDUC	DRIV TRAIN	FOOD SERV	SPEC EDUC	VOC EDUC	TOTAL
*****											
OSAGE	070										
SANTA FE TRAIL	434	0	208,865	0	0	0	0	0	0	0	208,865
BURLINGAME PUBLIC SCHOOLS	454	0	56,004	0	0	0	0	0	0	0	56,004
MARAI DES CYGNES VALLEY	456	0	11,064	9,007	0	0	968	5,531	2,521	0	29,091
OSBORNE	071										
OSBORNE COUNTY	392	0	95,007	0	0	0	0	730	0	0	95,737
OTTAWA	072										
NORTH OTTAWA COUNTY	239	0	0	10,000	0	0	7,000	1,389	50,000	37,196	105,585
TWIN VALLEY	240	0	14,363	0	0	0	0	6,869	14,314	0	35,546
PAWNEE	073										
FT LARNED	495	0	164,580	0	0	0	0	0	0	0	164,580
PAWNEE HEIGHTS	496	0	53,546	0	0	0	0	0	0	3,020	56,566
PHILLIPS	074										
EASTERN HEIGHTS	324	0	25,618	0	0	0	0	6,581	0	0	32,199
PHILLIPSBURG	325	0	38,003	14,648	0	0	5,806	6,268	2,333	18,695	85,753
LOGAN	326	0	19,726	20,073	0	0	2,847	18,941	29,846	0	91,433
POTTAWATOMIE	075										
WAMEGO	320	0	51,034	33,318	0	0	11,224	0	0	28,991	124,567
KAW VALLEY	321	0	766	49,557	0	0	0	0	29,104	51,653	131,080
ONAGA-HAVENSVILLE-WHEATON	322	0	6,121	4,986	0	0	0	1,000	0	914	13,021
WESTMORELAND	323	0	50,962	0	0	0	0	0	0	0	50,962
PRATT	076										
PRATT	382	0	127,093	0	0	0	0	0	25,000	0	152,093
SKYLINE SCHOOLS	438	0	31,172	4,545	0	0	5,000	0	1,638	0	42,355
RAWLINS	077										
HERNDON	317	0	0	0	0	0	0	0	19,534	0	19,534
ATWOOD	318	0	48,946	5,607	0	0	3,826	0	0	18,180	76,559
RENO	078										
HUTCHINSON PUBLIC SCHOOLS	308	0	407,493	0	0	0	0	464	45,000	0	452,957
NICKERSON	309	0	146,767	0	0	0	0	0	0	6,796	153,563
FAIRFIELD	310	0	11,288	8,901	0	0	0	28,148	0	0	48,337
PRETTY PRAIRIE	311	0	44,678	0	0	0	0	0	0	0	44,678
HAVEN PUBLIC SCHOOLS	312	0	221,799	0	0	0	0	0	0	0	221,799
BUHLER	313	0	274,707	0	0	0	0	0	0	1,552	276,259
REPUBLIC	079										
PIKE VALLEY	426	0	12,332	11,776	0	0	3,483	0	20,280	19,879	67,750
BELLEVILLE	427	0	157,670	0	0	0	1,018	0	0	0	158,688
CUBA	455	0	14,788	7,827	0	0	0	5,500	13,369	0	41,484

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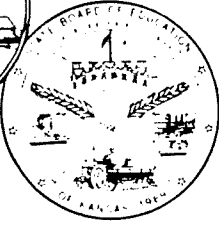
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
COUNTY NAME	#		ADULT	CAPITAL		ADULT	BILIN	DRIV	FOOD	SPEC	VOC	
DISTRICT NAME	#		EDUC	OUTLAY	TRANSP	SUPP	EDUC	TRAIN	SERV	EDUC	EDUC	TOTAL
*****												
RICE	080											
STERLING	376	0	70,705	0	0	0	0	0	0	0	0	70,705
CHASE	401	0	55,985	0	0	0	0	0	2,694	0	0	58,679
LYONS	405	0	0	8,500	0	0	0	0	22,698	65,599	13,500	110,297
LITTLE RIVER	444	0	51,781	0	0	0	0	0	7,401	0	6,784	65,966
RILEY	081											
RILEY COUNTY	378	0	29,234	0	0	0	0	0	0	0	0	29,234
MANHATTAN	383	0	161,705	0	85	0	0	34,482	736	329,287	0	526,295
BLUE VALLEY	384	0	0	12,047	0	0	0	0	13,160	15,205	7,751	48,163
ROOKS	082											
PALCO	269	0	0	0	0	0	0	6,841	13,830	26,489	14,197	61,357
PLAINVILLE	270	0	31,991	13,752	0	0	0	21	2,000	17,177	39,184	104,125
STOCKTON	271	0	112,510	0	0	0	0	0	0	0	0	112,510
RUSH	083											
LACROSSE	395	0	53,899	0	0	0	0	0	24,601	0	5,147	83,647
OTIS-BISON	403	0	101,399	0	0	0	0	0	0	0	0	101,399
RUSSELL	084											
PARADISE	399	0	5,417	16,794	0	0	0	3,000	29,354	25,770	7,419	87,754
RUSSELL COUNTY	407	0	31,488	17,358	0	0	0	306	47,003	108,141	8,906	213,202
SALINE	085											
SALINA	305	0	101,781	75,651	0	0	0	101,854	7,116	265,104	71,909	623,415
SOUTHEAST OF SALINE	306	0	96,034	0	0	0	0	0	0	0	40,000	136,034
ELL-SALINE	307	0	24,823	3,910	0	0	0	0	0	16,455	0	45,188
SCOTT	086											
SCOTT COUNTY	466	0	207,986	12,000	0	0	0	0	0	6,276	0	226,262
SEDGWICK	087											
WICHITA	259	0	2,000,000	609,453	0	185,519	189,385	117,015	400,906	1,022,568	4,524,846	
DERBY	260	0	568,063	0	0	0	0	0	0	0	0	568,063
HAYSVILLE	261	0	125,023	0	0	0	0	0	0	0	0	125,023
VALLEY CENTER PUBLIC SCHOOLS	262	0	135,921	0	0	0	0	14,897	0	0	0	150,818
MULVANE	263	0	365,819	0	0	0	0	0	5	0	0	365,824
CLEARWATER	264	0	33,010	0	0	0	0	0	0	24,957	0	57,967
GODDARD	265	0	128,554	0	0	0	0	0	10,083	93,329	0	231,966
MAIZE	266	0	40,000	0	0	0	0	0	15,000	15,000	0	70,000
RENWICK	267	0	0	34,536	0	0	0	11,329	46,161	49,201	10,339	151,566
CHENEY	268	0	30,565	0	0	0	0	2,350	4,116	1,823	0	38,854
SEWARD	088											
LIBERAL	480	0	242,862	226,032	0	0	0	0	0	0	19,644	488,538
KISMET-PLAINS	483	0	7,253	30,000	0	0	0	5,000	30,000	30,000	10,000	112,253





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DISTRICT NAME	COUNTY NAME #	ADULT EDUC	CAPITAL OUTLAY	TRANSP	ADULT SUPP EDUC	BILIN EDUC	DRIV TRAIN	FOOD SERV	SPEC EDUC	VOC EDUC	TOTAL
WABAUNSEE EAST	WABAUNSEE 099	330	0	7,765	0	0	0	0	20,938	19,823	48,526
WALLACE COUNTY SCHOOLS	WALLACE 100	241	12,000	676	0	0	2,700	15,819	7,263	4,555	43,013
WESKAN		242	7,896	0	0	0	0	0	11,235	0	19,131
NORTH CENTRAL	WASHINGTON 101	221	43,888	7,000	0	0	1,000	0	5,000	12,000	68,888
WASHINGTON SCHOOLS		222	59,902	0	0	0	0	1,875	0	0	61,777
BARNES		223	33,842	0	0	0	1,127	0	0	0	34,969
REPUBLICAN VALLEY		224	56,785	0	0	0	0	0	15,000	5,000	76,785
LEOTI	WICHITA 102	467	83,382	9,023	0	0	11,011	5,925	9,933	10,399	129,673
ALTOONA-MIDWAY	WILSON 103	387	29,906	0	0	0	0	16,396	0	0	46,302
NEODESHA		461	110,950	0	0	0	0	0	0	0	110,950
FREDONIA		484	95,242	0	0	0	0	0	0	0	95,242
WOODSON	WOODSON 104	366	70,550	0	0	0	300	15,000	100	0	85,950
TURNER-KANSAS CITY	WYANDOTTE 105	202	0	156,031	0	0	0	0	0	39,072	195,103
PIPER-KANSAS CITY		203	2,941	18,000	0	0	0	3,823	0	0	24,764
BONNER SPRINGS		204	4,164	38,879	0	0	0	18,814	0	0	61,857
KANSAS CITY		500	2,494,299	0	0	10,000	0	35,680	0	400,000	2,939,979
*****											
STATE TOTALS		28,657	27,610,482	4,174,653	17,262	254,793	889,736	2,938,618	8,071,735	4,441,285	48,427,221



# Kansas State Department of Education

Kansas State Education Building

120 East 10th Street Topeka, Kansas 66612

March 12, 1984

TO: House Education Committee

FROM: Division of Financial and Support Services and  
Legislative Research Department

SUBJECT: General Fund Transfers to Capital Outlay Fund

This memorandum is in response to the Committee's request concerning general fund transfers to the capital outlay fund.

Listed on the attached computer printout are the actual general fund transfers to the capital outlay fund for each unified school district for the last four years plus the amount budgeted for the 1983-84 school year. The listing also shows the July 1, 1983, unencumbered cash balance in the capital outlay fund.

#### COLUMN EXPLANATION

- Column 1 - 1979-80 general fund transfers to capital outlay fund
- 2 - 1980-81 general fund transfers to capital outlay fund
- 3 - 1981-82 general fund transfers to capital outlay fund
- 4 - 1982-83 general fund transfers to capital outlay fund
- 5 - 1983-84 amount budgeted to be transferred from the general fund to the capital outlay fund
- 6 - Estimated total amount to be transferred for the past five years as of July 1, 1984
- 7 - July 1, 1983, unencumbered cash balance in capital outlay fund
- 8 - Difference (Column 7 - 6)

ATTACHMENT XI

3-12-84  
HOUSE EDUCATION

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
-----GENERAL FUND TRANSFERS TO CAPITAL OUTLAY FUND-----							7-1-83		
COUNTY NAME	#	1979-80	1980-81	1981-82	1982-83	1983-84	TOTAL	CASH BAL	DIFF
DISTRICT NAME	#	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED		UNEMCUM	(7 - 6)
*****									
ALLEN	001								
MARMATON VALLEY	256	0	0	0	0	0	0	93,314	93,314
IOLA	257	0	0	0	0	0	0	260,694	260,694
HUMBOLDT	258	0	0	0	0	0	0	54,900	54,900
ANDERSON	002								
GARNETT	365	0	0	0	0	0	0	176,142	176,142
CREST	479	0	0	0	0	0	0	110,057	110,057
ATCHISON	003								
ATCHISON CO COMM SCHOOLS	377	0	0	0	0	0	0	161,365	161,365
ATCHISON PUBLIC SCHOOLS	409	0	0	0	0	0	0	124,405	124,405
BARBER	004								
BARBER COUNTY NORTH	254	0	0	0	0	0	0	520,995	520,995
SOUTH BARBER	255	0	0	0	0	0	0	41,240	41,240
BARTON	005								
CLAFLIN	354	0	0	0	0	0	0	354,177	354,177
ELLINWOOD PUBLIC SCHOOLS	355	0	0	0	0	0	0	571,471	571,471
GREAT BEND	428	0	0	0	0	0	0	1,449,860	1,449,860
HOISINGTON	431	0	0	0	0	0	0	116,313	116,313
BOURBON	006								
FT SCOTT	234	0	68,467	0	0	0	68,467	467,482	399,015
UNIONTOWN	235	18,729	21,025	18,000	25,000	29,000	111,754	158,125	46,371
BROWN	007								
HIAWATHA	415	32,000	20,000	10,000	0	0	62,000	273,927	211,927
BROWN COUNTY	430	24,710	0	0	0	0	24,710	50,272	25,562
BUTLER	008								
LEON	205	0	0	0	0	0	0	192,941	192,941
REMINGTON-WHITEWATER	206	24,784	19,700	20,000	0	0	64,484	123,650	59,166
CIRCLE	375	42,000	47,650	14,000	50,000	0	153,650	938,429	784,779
ANDOVER	385	43,985	53,313	60,336	27,002	22,616	207,252	120,625	-86,627
ROSE HILL PUBLIC SCHOOLS	394	35,540	42,301	49,248	55,335	65,000	247,424	265,991	18,567
DOUGLASS PUBLIC SCHOOLS	396	0	22,541	25,535	28,585	30,000	106,661	392,210	285,549
AUGUSTA	402	0	0	30,000	0	0	30,000	123,903	93,903
EL DORADO	490	0	0	0	0	0	0	245,232	245,232
FLINTHILLS	492	0	0	0	0	0	0	50,773	50,773
CHASE	009								
CHASE COUNTY	284	0	0	0	0	0	0	211,043	211,043

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		-----GENERAL FUND TRANSFERS TO CAPITAL OUTLAY FUND-----						7-1-83	
COUNTY NAME	#	1979-80	1980-81	1981-82	1982-83	1983-84	TOTAL	UNEMCUM	DIFF
DISTRICT NAME	#	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED		CASH BAL	(7 - 6)
								CAP OUT	
*****									
CHAUTAUQUA	010								
CEDAR VALE	285	0	0	0	0	0	0	40,693	40,693
CHAUTAUQUA COUNTY COMMUNITY	286	0	0	0	0	0	0	292,787	292,787
CHEROKEE	011								
RIVERTON	404	24,000	30,000	32,000	0	0	86,000	92,038	6,038
COLUMBUS	493	0	0	0	0	0	0	70,176	70,176
GALENA	499	29,000	34,000	36,000	40,000	44,000	183,000	323,633	140,633
BAXTER SPRINGS	508	0	30,000	25,000	25,000	30,000	110,000	191,895	81,895
CHEYENNE	012								
CHEYLIN	103	0	17,285	3,008	8,841	15,000	44,134	239,347	195,213
ST FRANCIS COMMUNITY SCHOOLS	297	0	0	0	0	0	0	96,814	96,814
CLARK	013								
MINNEOLA	219	0	0	0	0	0	0	82,769	82,769
ASHLAND	220	0	0	0	0	0	0	317,138	317,138
CLAY	014								
CLAY CENTER	379	0	0	0	0	0	0	1,139,506	1,139,506
CLOUD	015								
CONCORDIA	333	52,062	0	0	0	0	52,062	78,793	26,731
SOUTHERN CLOUD	334	12,000	9,997	0	0	0	21,997	120,568	98,571
COFFEY	016								
LEBO-WAVERLY	243	0	24,700	26,000	22,806	30,000	103,506	78,955	-24,551
BURLINGTON	244	0	0	0	0	0	0	437,697	437,697
LERDY-GRIDLEY	245	0	0	0	0	0	0	27,443	27,443
COMANCHE	017								
COMMANCHE COUNTY	300	0	0	0	0	0	0	181,239	181,239
COWLEY	018								
CENTRAL	462	0	0	0	0	0	0	238,910	238,910
UDALL	463	15,159	17,885	19,000	8,000	4,600	64,644	212,874	148,230
WINFIELD	465	0	0	0	0	0	0	210,367	210,367
ARKANSAS CITY	470	0	0	0	0	0	0	1,176,436	1,176,436
DEXTER	471	9,431	11,244	0	0	13,905	34,580	106,685	72,105
CRAWFORD	019								
NORTHEAST	246	0	0	0	0	0	0	80,269	80,269
CHEROKEE	247	0	37,000	0	0	0	37,000	240,000	203,000
GIRARD	248	0	0	41,000	0	0	41,000	63,721	22,721
FRONTENAC PUBLIC SCHOOLS	249	0	15,000	0	0	0	15,000	135,101	120,101
PITTSBURG	250	7,000	10,000	0	0	0	17,000	148,858	131,858



		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
		-----GENERAL FUND TRANSFERS TO CAPITAL OUTLAY FUND-----						7-1-83		
COUNTY NAME	#	1979-80	1980-81	1981-82	1982-83	1983-84	TOTAL	CASH BAL	DIFF	
DISTRICT NAME	#	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED		UNEMCUM	(7 - 6)	
								CAP OUT		
*****										
DECATUR	020									
OBERLIN	294	0	0	0	0	0	0	428,403	428,403	
PRAIRIE HEIGHTS	295	0	0	0	0	0	0	75,024	75,024	
DICKINSON	021									
SOLOMON	393	7,000	0	0	0	1,000	8,000	45,792	37,792	
ABILENE	435	800	3,400	0	0	0	4,200	90,393	86,193	
CHAPMAN	473	0	0	0	0	0	0	205,246	205,246	
RURAL VISTA	481	0	20,000	10,000	0	20,000	50,000	84,599	34,599	
HERINGTON	487	0	0	0	0	0	0	10,253	10,253	
DONIPHAN	022									
WATHENA	406	18,000	0	0	0	0	18,000	323,810	305,810	
HIGHLAND	425	14,469	16,000	0	0	0	30,469	260,574	230,105	
TROY PUBLIC SCHOOLS	429	0	15,000	19,000	0	0	34,000	115,851	81,851	
MIDWAY SCHOOLS	433	0	0	0	0	0	0	150,147	150,147	
ELWOOD	486	10,000	12,000	14,000	15,000	16,000	67,000	195,263	128,263	
DOUGLAS	023									
BALDWIN CITY	348	30,000	30,000	0	0	30,000	90,000	80,234	-9,766	
EUDORA	491	29,189	20,000	33,000	36,505	41,000	159,694	411,911	252,217	
LAWRENCE	497	0	100,000	100,000	0	0	200,000	1,969,696	1,769,696	
EDWARDS	024									
KINSLEY-OFFERLE	347	0	0	0	0	0	0	163,514	163,514	
LEWIS	502	0	0	0	0	0	0	173,741	173,741	
ELK	025									
WEST ELK	282	0	0	0	0	0	0	86,989	86,989	
ELK VALLEY	283	0	9,000	10,000	11,654	12,000	42,654	19,364	-23,290	
ELLIS	026									
ELLIS	388	9,000	0	0	0	0	9,000	307,753	298,753	
VICTORIA	432	0	0	0	0	0	0	90,173	90,173	
HAYS	489	50,000	50,000	50,000	0	0	150,000	1,034,026	884,026	
ELLSWORTH	027									
ELLSWORTH	327	0	0	0	20,000	0	20,000	261,689	241,689	
LORRAINE	328	0	0	0	0	0	0	35,740	35,740	
FINNEY	028									
HOLCOMB	363	0	0	0	0	0	0	362,257	362,257	
GARDEN CITY	457	0	0	90,000	216,000	0	306,000	1,142,736	836,736	
FORD	029									
SPEARVILLE-WINDTHORST	381	15,152	15,700	0	0	0	30,852	63,989	33,137	
DODGE CITY	443	0	0	0	0	0	0	448,863	448,863	
BUCKLIN	459	0	0	0	0	0	0	41,744	41,744	

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
		-----GENERAL FUND TRANSFERS TO CAPITAL OUTLAY FUND-----						7-1-83		
COUNTY NAME	#	1979-80	1980-81	1981-82	1982-83	1983-84	TOTAL	CASH BAL	DIFF	
DISTRICT NAME	#	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED		CAP OUT	(7 - 6)	
*****										
FRANKLIN	030									
WEST FRANKLIN	287	28,790	25,000	34,119	0	10,000	97,909	150,676	52,767	
CENTRAL HEIGHTS	288	20,000	20,000	20,000	27,000	0	87,000	93,064	6,064	
WELLSVILLE	289	0	0	0	0	0	0	16,334	16,334	
OTTAWA	290	0	0	52,500	86,479	0	138,979	184,355	45,376	
GEARY	031									
JUNCTION CITY	475	0	0	0	0	0	0	693,784	693,784	
GOVE	032									
GRINNELL PUBLIC SCHOOLS	291	0	0	0	0	0	0	140,284	140,284	
GRAINFIELD	292	0	0	0	0	0	0	110,374	110,374	
QUINTER PUBLIC SCHOOLS	293	0	0	0	0	0	0	206,389	206,389	
GRAHAM	033									
WEST GRAHAM-MORLAND	280	0	12,400	13,048	14,010	9,626	49,084	48,757	-327	
HILL CITY	281	0	0	0	0	0	0	106,647	106,647	
GRANT	034									
ULYSSES	214	0	0	0	0	0	0	2,061,886	2,061,886	
GRAY	035									
CIMARRON-ENSIGN	102	6,500	6,500	0	6,500	0	19,500	152,564	133,064	
MONTEZUMA	371	0	4,300	6,000	4,345	0	14,645	96,803	82,158	
COPELAND	476	9,200	1,132	0	4,941	0	15,273	29,067	13,794	
INGALLS	477	676	953	0	4,000	0	5,629	80,571	74,942	
GREELEY	036									
GREELEY COUNTY	200	0	0	0	0	0	0	136,245	136,245	
GREENWOOD	037									
MADISON-VIRGIL	386	0	0	0	0	0	0	76,999	76,999	
EUREKA	389	0	20,000	0	0	0	20,000	45,387	25,387	
HAMILTON	390	0	7,500	8,000	0	0	15,500	116,601	101,101	
HAMILTON	038									
SYRACUSE	494	0	0	0	0	0	0	139,370	139,370	
HARPER	039									
ANTHONY-HARPER	361	0	0	0	0	0	0	1,009,621	1,009,621	
ATTICA	511	0	0	0	0	0	0	104,982	104,982	
HARVEY	040									
BURRTON	369	10,105	2,100	7,000	17,500	0	36,705	130,762	94,057	
NEWTON	373	0	0	0	0	0	0	323,860	323,860	
SEDGWICK PUBLIC SCHOOLS	439	0	0	0	0	0	0	21,936	21,936	
HALSTEAD	440	25,000	0	0	0	38,000	63,000	180,053	117,053	
HESSTON	460	25,000	0	0	0	0	25,000	134,362	109,362	

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
		-----GENERAL FUND TRANSFERS TO CAPITAL OUTLAY FUND-----						7-1-83		
COUNTY NAME	#	1979-80	1980-81	1981-82	1982-83	1983-84		UNEMCUM		
DISTRICT NAME	#	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	TOTAL	CASH BAL	DIFF	
								CAP OUT	(7 - 6)	
*****										
HASKELL	041									
SUBLETTE		374	0	0	0	0	0	83,341	83,341	
SATANTA		507	0	0	0	0	0	834,564	834,564	
HODGEMAN	042									
JETMORE		227	0	0	0	0	0	156,287	156,287	
HANSTON		228	0	0	0	0	0	111,181	111,181	
JACKSON	043									
NORTH JACKSON		335	18,500	20,000	23,000	20,000	107,500	107,024	-476	
HOLTON		336	22,161	23,304	40,425	45,036	180,395	69,375	-111,020	
MAYETTA		337	26,502	31,538	36,293	40,304	180,918	224,835	43,917	
JEFFERSON	044									
VALLEY FALLS		338	10,000	10,000	10,000	10,000	50,000	173,801	123,801	
JEFFERSON COUNTY NORTH		339	18,000	20,000	0	0	38,000	47,541	9,541	
JEFFERSON WEST		340	29,387	34,938	37,640	13,000	114,965	73,677	-41,288	
OSKALOOSA PUBLIC SCHOOLS		341	15,716	18,400	12,500	14,142	75,075	109,838	34,763	
MCLOUTH		342	17,966	0	22,000	24,900	92,442	84,283	-8,159	
PERRY PUBLIC SCHOOLS		343	30,000	0	25,000	8,000	63,000	75,733	12,733	
JEWELL	045									
WHITE ROCK		104	0	0	0	0	0	165,838	165,838	
MANKATO		278	15,975	15,000	4,000	4,000	42,975	115,111	72,136	
JEWELL		279	0	2,000	2,000	0	6,000	37,205	31,205	
JOHNSON	046									
SOUTHEAST JOHNSON CO		229	0	0	0	0	0	1,229,536	1,229,536	
SPRING HILL		230	0	0	0	66,000	66,000	52,530	-13,470	
GARDNER-EDGERTON-ANTIOCH		231	0	0	0	0	0	93,914	93,914	
DESOTO		232	14,267	39,200	49,600	54,500	232,567	149,331	-83,236	
OLATHE		233	0	0	0	0	0	1,214,965	1,214,965	
SHAWNEE MISSION PUBLIC SCHOO		512	600,000	0	0	0	600,000	3,755,414	3,155,414	
KEARNY	047									
LAKIN		215	0	0	0	0	0	672,952	672,952	
DEERFIELD		216	1,820	9,000	48,000	17,000	75,820	873,818	797,998	
KINGMAN	048									
KINGMAN		331	0	0	0	0	0	444,793	444,793	
CUNNINGHAM		332	0	0	0	0	0	263,917	263,917	
KIOWA	049									
GREENSBURG		422	19,816	0	0	0	19,816	53,328	33,512	
MULLINVILLE		424	0	0	0	0	0	60,170	60,170	
HAVILAND PUBLIC SCHOOLS		474	11,071	9,800	9,800	0	30,671	181,126	150,455	

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		-----GENERAL FUND TRANSFERS TO CAPITAL OUTLAY FUND-----						7-1-83	
COUNTY NAME	#	1979-80	1980-81	1981-82	1982-83	1983-84	TOTAL	UNEMCUM	DIFF
DISTRICT NAME	#	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED		CASH BAL	(7 - 6)
								CAP OUT	
*****									
LABETTE	050								
PARSONS	503	0	0	0	0	0	0	157,985	157,985
OSWEGO	504	0	0	0	0	0	0	239,704	239,704
CHETOPA	505	13,251	0	18,076	0	22,000	53,327	28,880	-24,447
LABETTE COUNTY	506	30,000	0	0	0	0	30,000	14,962	-15,038
LANE	051								
HEALY PUBLIC SCHOOLS	468	0	1,057	2,371	2,259	0	5,687	10,692	5,005
DIGHTON	482	0	0	0	0	0	0	54,615	54,615
LEAVENWORTH	052								
FT LEAVENWORTH	207	0	0	0	0	0	0	0	0
EASTON	449	23,600	27,416	29,420	32,239	35,463	148,138	86,068	-62,070
LEAVENWORTH	453	0	0	0	0	0	0	813,441	813,441
BASEHOR-LINWOOD	458	42,000	48,345	53,404	57,679	61,776	263,204	1,195,213	932,009
TONGANOXIE	464	40,772	24,004	53,425	59,714	63,417	241,332	313,708	72,376
LANSING	469	40,000	47,200	49,180	59,000	64,000	259,380	964,098	704,718
LINCOLN	053								
LINCOLN	298	20,000	0	10,000	0	0	30,000	182,733	152,733
SYLVAN GROVE	299	0	0	0	0	0	0	521	521
LINN	054								
PLEASANTON	344	15,650	18,625	21,211	23,863	27,233	106,582	451,870	345,288
JAYHAWK	346	10,000	5,000	15,000	15,000	0	45,000	69,618	24,618
PRAIRIE VIEW	362	0	0	0	0	0	0	2,534,338	2,534,338
LOGAN	055								
OAKLEY	274	0	0	0	0	0	0	796,798	796,798
TRIPLAINS	275	0	45,000	10,000	0	0	55,000	331,369	276,369
LYON	056								
NORTH LYON COUNTY	251	18,000	27,000	29,367	32,691	16,900	123,958	79,865	-44,093
SOUTHERN LYON COUNTY	252	20,000	10,000	5,000	25,000	0	60,000	180,469	120,469
EMPORIA	253	37,000	0	0	77,000	150,572	264,572	867,693	603,121
MARION	057								
CENTRE	397	0	0	0	0	0	0	201,000	201,000
PEABODY-BURNS	398	0	0	0	0	0	0	74,912	74,912
MARION	408	0	26,280	0	0	0	26,280	245,346	219,066
DURHAM-HILLSBORO-LEHIGH	410	24,000	0	16,000	0	0	40,000	221,355	181,355
GOESSEL	411	0	0	4,000	5,000	4,000	13,000	15,601	2,601
MARSHALL	058								
MARYSVILLE	364	36,579	30,000	0	0	500	67,079	879,407	812,328
VERMILLION	380	0	10,000	29,500	0	0	39,500	154,149	114,649
AXTELL	488	17,500	0	3,500	50,518	0	71,518	93,686	22,168
VALLEY HEIGHTS	498	0	0	0	0	0	0	52,790	52,790

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		-----GENERAL FUND TRANSFERS TO CAPITAL OUTLAY FUND-----						7-1-83	
COUNTY NAME	#	1979-80	1980-81	1981-82	1982-83	1983-84	TOTAL	UNEMCUM	DIFF
DISTRICT NAME	#	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED		CASH BAL	(7 - 8)
								CAP OUT	
*****									
MCPHERSON 059									
LINDSBORG	400	0	0	1,000	0	0	1,000	214,961	213,961
MCPHERSON	418	0	0	0	0	0	0	453,554	453,554
CANTON-GALVA	419	0	18,000	22,000	15,000	0	55,000	151,392	96,392
MOUNDRIDGE	423	5,195	0	0	0	0	5,195	79,094	73,899
INMAN	448	8,000	18,000	20,000	0	0	46,000	99,704	53,704
MEADE 060									
FOWLER	225	0	0	0	0	0	0	142,865	142,865
MEADE	226	0	0	0	0	0	0	186,879	186,879
MIAMI 061									
OSAWATOMIE	367	0	0	0	0	0	0	120,174	120,174
PAOLA	368	20,000	0	15,000	0	74,505	109,505	559,166	449,661
LOUISBURG	416	0	0	0	37,000	40,000	77,000	186,883	109,883
MITCHELL 062									
WACONDA	272	0	0	0	0	0	0	24,539	24,539
BELOIT	273	0	0	0	0	0	0	338,833	338,833
MONTGOMERY 063									
CANEY VALLEY	436	29,293	34,659	38,668	43,900	0	146,520	490,155	343,635
COFFEYVILLE	445	0	109,400	0	0	0	109,400	458,700	349,300
INDEPENDENCE	446	42,900	0	0	0	0	42,900	337,672	294,772
CHERRYVALE	447	0	0	0	0	0	0	161,182	161,182
MORRIS 064									
MORRIS COUNTY	417	37,000	20,000	0	30,000	30,000	117,000	213,753	96,753
MORTON 065									
ROLLA	217	0	0	0	0	0	0	234,568	234,568
ELKHART	218	0	0	0	0	0	0	277,420	277,420
NEMAHA 066									
SABETHA	441	10,000	0	0	0	0	10,000	34,249	24,249
NEMAHA VALLEY SCHOOLS	442	0	0	0	0	0	0	46,720	46,720
B & B	451	0	0	0	0	0	0	77,466	77,466
NEOSHO 067									
ERIE-ST PAUL	101	0	0	0	0	0	0	247,700	247,700
CHANUTE PUBLIC SCHOOLS	413	0	45,000	0	0	0	45,000	443,807	398,807
NESS 068									
NES TRES LA GO	301	7,000	0	0	0	0	7,000	-17,231	-24,231
SMOKY HILL	302	0	0	0	0	0	0	62,251	62,251
NESS CITY	303	0	0	0	15,000	0	15,000	145,230	130,230
BAZINE	304	7,745	8,969	0	0	0	16,714	149,643	132,929



		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		-----GENERAL FUND TRANSFERS TO CAPITAL OUTLAY FUND-----						7-1-83	
COUNTY NAME	#	1979-80	1980-81	1981-82	1982-83	1983-84	TOTAL	UNEMCUM	DIFF
DISTRICT NAME	#	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED		CASH BAL	(7 - 6)
								CAP OUT	
*****									
NORTON	069								
NORTON COMMUNITY SCHOOLS	211	0	0	0	0	0	0	378,225	378,225
NORTHERN VALLEY	212	10,000	11,851	12,961	10,000	14,860	59,672	88,625	28,953
WEST SOLOMON VALLEY SCHOOLS	213	0	0	0	0	0	0	19,488	19,488
OSAGE	070								
OSAGE CITY	420	23,683	0	0	0	29,669	53,352	176,618	123,266
LYNDON	421	14,949	17,151	19,796	22,271	23,640	97,807	137,556	39,749
SANTA FE TRAIL	434	41,412	48,975	51,639	58,300	64,186	264,512	527,285	262,773
BURLINGAME PUBLIC SCHOOLS	454	15,716	18,704	20,995	22,621	24,091	102,127	196,873	94,746
MARAIS DES CYGNES VALLEY	456	0	0	18,000	20,000	20,000	58,000	61,251	3,251
OSBORNE	071								
OSBORNE COUNTY	392	0	0	0	0	0	0	296,435	296,435
OTTAWA	072								
NORTH OTTAWA COUNTY	239	0	0	0	0	0	0	98,038	98,038
TWIN VALLEY	240	0	0	0	0	0	0	14,483	14,483
PAWNEE	073								
FT LARNED	495	0	0	0	0	0	0	183,686	183,686
PAWNEE HEIGHTS	496	0	0	0	0	0	0	104,832	104,832
PHILLIPS	074								
EASTERN HEIGHTS	324	8,000	9,000	20,000	20,000	0	57,000	135,941	78,941
PHILLIPSBURG	325	0	0	0	0	0	0	163,246	163,246
LOGAN	326	0	0	0	0	0	0	136,986	136,986
POTTAWATOMIE	075								
WAMEGO	320	0	0	0	0	0	0	353,641	353,641
KAW VALLEY	321	0	0	0	0	0	0	9,564	9,564
ONAGA-HAVENSVILLE-WHEATON	322	0	0	0	0	0	0	19,575	19,575
WESTMORELAND	323	0	0	0	25,000	0	25,000	100,732	75,732
PRATT	076								
PRATT	382	0	0	0	0	0	0	714,477	714,477
SKYLINE SCHOOLS	438	0	0	0	0	0	0	64,745	64,745
RAWLINS	077								
HERNDON	317	0	0	0	6,000	0	6,000	40,211	34,211
ATWOOD	318	23,201	25,300	26,900	29,174	30,924	135,499	38,597	-96,902
RENO	078								
HUTCHINSON PUBLIC SCHOOLS	308	0	0	0	0	0	0	1,961,630	1,961,630
NICKERSON	309	0	0	0	0	0	0	256,526	256,526
FAIRFIELD	310	15,000	5,000	0	0	0	20,000	83,377	63,377
PRETTY PRAIRIE	311	0	0	0	0	0	0	144,732	144,732
HAVEN PUBLIC SCHOOLS	312	39,000	25,000	28,000	0	0	92,000	913,777	821,777

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
		-----GENERAL FUND TRANSFERS TO CAPITAL OUTLAY FUND-----						7-1-83		
COUNTY NAME	#	1979-80	1980-81	1981-82	1982-83	1983-84	TOTAL	UNEMCUM	DIFF	
DISTRICT NAME	#	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED		CASH BAL	(7 - 6)	
								CAP OUT		
RENO	078									
BUHLER	313	0	0	0	0	0	0	611,111	611,111	
REPUBLIC	079									
PIKE VALLEY	426	14,978	6,000	0	0	0	20,978	95,634	74,656	
BELLEVILLE	427	10,000	33,509	25,000	0	0	68,509	762,067	693,558	
CUBA	455	0	11,400	12,072	0	0	23,472	172,261	148,789	
RICE	080									
STERLING	376	21,220	0	0	27,320	31,000	79,540	215,196	135,656	
CHASE	401	0	0	0	0	0	0	166,135	166,135	
LYONS	405	10,000	40,000	32,145	0	0	82,145	161,392	79,247	
LITTLE RIVER	444	0	22,400	0	0	0	22,400	83,032	60,632	
RILEY	081									
RILEY COUNTY	378	18,532	14,975	22,984	25,461	29,000	110,952	51,306	-59,646	
MANHATTAN	383	0	0	0	0	0	0	1,455,685	1,455,685	
BLUE VALLEY	384	0	0	0	0	0	0	39,600	39,600	
ROOKS	082									
PALCO	269	0	0	0	0	0	0	70,220	70,220	
PLAINVILLE	270	24,000	5,000	1,000	5,000	2,000	37,000	257,615	220,615	
STOCKTON	271	0	0	0	0	0	0	313,961	313,961	
RUSH	083									
LACROSSE	395	0	0	0	0	0	0	234,347	234,347	
OTIS-BISON	403	0	0	0	0	0	0	448,846	448,846	
RUSSELL	084									
PARADISE	399	0	0	0	0	0	0	257,356	257,356	
RUSSELL COUNTY	407	0	0	0	0	0	0	184,215	184,215	
SALINE	085									
SALINA	305	100,000	0	0	200,000	0	300,000	431,373	131,373	
SOUTHEAST OF SALINE	306	0	0	0	0	0	0	477,841	477,841	
ELL-SALINE	307	12,702	15,102	0	0	0	27,804	75,561	47,757	
SCOTT	086									
SCOTT COUNTY	466	0	0	0	0	0	0	425,980	425,980	
SEDGWICK	087									
WICHITA	259	0	0	0	0	0	0	8,417,761	8,417,761	
DERBY	260	150,000	185,000	105,000	0	0	440,000	1,122,236	682,236	
HAYSVILLE	261	0	0	0	0	0	0	103,527	103,527	
VALLEY CENTER PUBLIC SCHOOLS	262	51,567	0	0	0	0	51,567	703,459	651,892	
MULVANE	263	0	0	0	0	0	0	1,264,324	1,264,324	
CLEARWATER	264	31,000	34,690	5,775	0	44,000	115,465	51,653	-63,812	
GODDARD	265	57,429	0	0	0	0	57,429	704,383	646,954	

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
		-----GENERAL FUND TRANSFERS TO CAPITAL OUTLAY FUND-----						7-1-83		
COUNTY NAME	#	1979-80	1980-81	1981-82	1982-83	1983-84	TOTAL	UNEMCUM	DIFF	
DISTRICT NAME	#	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED		CASH BAL	(7 - 6)	
								CAP OUT		
*****										
SEDGWICK	087									
MAIZE	266	31,760	37,910	45,245	53,000	63,000	230,915	287,174	56,259	
RENWICK	267	0	37,437	22,000	0	25,000	84,437	111,525	27,088	
CHENEY	268	13,000	0	0	0	0	13,000	14,194	1,194	
SEWARD	088									
LIBERAL	480	0	75,000	0	0	0	75,000	932,502	857,502	
KISMET-PLAINS	483	0	0	0	0	0	0	221,089	221,089	
SHAWNEE	089									
SEAMAN	345	100,000	60,000	100,000	40,000	0	300,000	1,134,858	834,858	
SILVER LAKE	372	22,435	26,734	29,330	0	36,135	114,634	37,911	-76,723	
AUBURN WASHBURN	437	87,020	0	100,000	0	0	187,020	1,641,597	1,454,577	
SHAWNEE HEIGHTS	450	77,998	100,000	0	0	0	177,998	244,688	66,690	
TOPEKA PUBLIC SCHOOLS	501	0	0	0	0	0	0	2,249,027	2,249,027	
SHERIDAN	090									
HOXIE COMMUNITY SCHOOLS	412	0	0	0	0	0	0	91,635	91,635	
SHERMAN	091									
GOODLAND	352	0	0	66,317	0	0	66,317	1,000,457	934,140	
SMITH	092									
LEBANON PUBLIC SCHOOLS	236	0	0	4,000	0	0	4,000	152,231	148,231	
SMITH CENTER	237	0	0	0	0	0	0	21,731	21,731	
WEST SMITH COUNTY	238	10,038	11,177	8,379	11,000	0	40,594	28,613	-11,981	
STAFFORD	093									
STAFFORD	349	14,600	15,880	0	0	0	30,480	64,639	34,159	
ST JOHN-HUDSON	350	0	0	20,696	0	0	20,696	15,109	-5,587	
MACKSVILLE	351	0	0	0	0	0	0	124,177	124,177	
STANTON	094									
STANTON COUNTY	452	0	0	0	0	0	0	464,092	464,092	
STEVENS	095									
MOSCOW PUBLIC SCHOOLS	209	0	0	0	0	0	0	235,934	235,934	
HUGOTON PUBLIC SCHOOLS	210	45,007	50,306	50,000	35,022	0	180,335	3,716,958	3,536,623	
SUMNER	096									
WELLINGTON	353	0	0	0	0	90,407	90,407	96,146	5,739	
CONWAY SPRINGS	356	17,000	18,620	19,631	22,185	20,922	98,358	127,983	29,625	
BELLE PLAINE	357	24,100	0	0	34,000	36,000	94,100	76,900	-17,200	
OXFORD	358	0	0	0	0	0	0	58,147	58,147	
ARGONIA PUBLIC SCHOOLS	359	0	0	0	0	0	0	150,000	150,000	
CALDWELL	360	0	0	0	0	0	0	79,701	79,701	
SOUTH HAVEN	509	8,800	0	0	0	0	8,800	129,179	120,379	

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
		-----GENERAL FUND TRANSFERS TO CAPITAL OUTLAY FUND-----						7-1-83		
COUNTY NAME	#	1979-80	1980-81	1981-82	1982-83	1983-84	TOTAL	UNEMCUM	DIFF	
DISTRICT NAME	#	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED		CASH BAL	(7 - 6)	
								CAP OUT		
*****										
THOMAS	097									
BREWSTER	314	0	5,000	0	0	0	5,000	75,031	70,031	
COLBY PUBLIC SCHOOLS	315	0	0	0	0	0	0	65,300	65,300	
GOLDEN PLAINS	316	0	11,000	0	0	0	11,000	31,153	20,153	
TREGO	098									
WAKEENEY	208	0	0	0	0	0	0	182,231	182,231	
WABAUNSEE	099									
ALMA	329	0	0	0	0	0	0	16,129	16,129	
WABAUNSEE EAST	330	0	0	0	0	0	0	45,419	45,419	
WALLACE	100									
WALLACE COUNTY SCHOOLS	241	0	0	0	0	0	0	176,694	176,694	
WESKAN	242	0	0	0	0	0	0	26,704	26,704	
WASHINGTON	101									
NORTH CENTRAL	221	0	0	0	0	0	0	132,520	132,520	
WASHINGTON SCHOOLS	222	0	6,939	0	0	0	6,939	112,872	105,933	
BARNES	223	0	0	0	0	0	0	13,889	13,889	
REPUBLICAN VALLEY	224	0	0	0	0	0	0	273,626	273,626	
WICHITA	102									
LEOTI	467	0	0	0	0	0	0	248,044	248,044	
WILSON	103									
ALTOONA-MIDWAY	387	0	0	19,000	0	0	19,000	29,465	10,465	
NEODESHA	461	29,500	34,040	37,840	40,104	45,962	187,446	611,156	423,710	
FREDONIA	484	0	34,796	25,000	0	36,971	96,767	441,941	345,174	
WOODSON	104									
WOODSON	366	0	13,000	26,000	29,000	5,000	73,000	253,016	180,016	
WYANDOTTE	105									
TURNER-KANSAS CITY	202	41,807	0	47,078	74,002	70,000	232,887	66,126	-166,761	
PIPER-KANSAS CITY	203	15,628	8,487	4,220	3,197	48,000	79,532	3,457	-76,075	
BONNER SPRINGS	204	0	0	0	64,000	1,000	65,000	160,163	95,163	
KANSAS CITY	500	0	0	0	0	0	0	11,943,968	11,943,968	
*****										
STATE TOTALS		3,317,029	2,805,611	2,669,177	2,456,905	2,170,523	13,419,245	113,291,728	99,872,483	