

Approved February 22, 1990
Date

MINUTES OF THE SENATE COMMITTEE ON EDUCATION

The meeting was called to order by SENATOR JOSEPH C. HARDER at
Chairperson

1:30 xxx a.m./p.m. on Wednesday, February 14, 1990 in room 123-S of the Capitol.

All members were present except:

Committee staff present:

Mr. Ben Barrett, Legislative Research Department
Ms. Avis Swartzman, Revisor's Office
Mr. Dale Dennis, Asst. Commissioner of Education
Mrs. Millie Randell, Committee Secretary

Conferees appearing before the committee:

SB 545 - Children, age at which school attendance is required (Walker)

Proponents:

Mr. Craig Grant, Director of Political Action, Kansas-National Education Association

Opponents:

Mr. Norman L. Reynolds, Director of Education Services, Kansas Association of School Boards

Comments:

Mr. John Yeats, Topeka, concerned citizen

Mr. Gerald Henderson, Executive Director, United School Administrators of Kansas

After calling the meeting to order, the Chair called upon Senator Walker, author of SB 545, to present a brief overview of his bill. Senator Walker explained that "SB 545 attempts to lower the mandatory age for school attendance from seven to six and to clarify to school administrators and to SRS that all children under the age of 13 who are not attending school as prescribed by law are to be subject to an investigation, and institute proceedings under the code for care of children". (Attachment 1)

The first conferee called upon was Mr. Craig Grant, representing Kansas-National Education Association. Mr. Grant testified in support of the concepts contained in SB 545. (Attachment 2) Mr. Grant's testimony notes that "twenty-one states mandate either five or six as the age when children should begin schooling".

Opposing SB 545 was Mr. Norman L. Reynolds, representing the Kansas Association of School Boards. Mr. Reynolds stated that the Delegate Assembly of his association voted last December to oppose any changes in the compulsory attendance age for Kansas school children. Mr. Reynolds noted that with the advent of early childhood education programs and the attendance of students in private preschool programs, it would seem unnecessary to move the starting age from seven to six years of age. Mr. Reynolds also made the Committee aware of an artificial enrollment "bubble" that could ensue during the transition period. He said this could require some districts to provide additional classroom space as well as additional staff to deal with the enrollment increase. (Attachment 3)

One Committee concern related to the number of children which SB 545 could affect. At Committee request, Mr. Reynolds said that he would try to obtain this information. Another Committee concern dealt with the fiscal impact of SB 545 upon school districts.

During discussion Mr. Ben Barrett, research department, informed members that Kansas law mandates that a child must attend school at age seven, but the district determines the appropriate grade level for the child.

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON EDUCATION

room 123-S Statehouse, at 1:30 ~~xxx~~ p.m. on Wednesday, February 14, 1990.

Responding to a question, the revisor of statutes stated that although Kansas law does not require that students attend kindergarten, it is optional to districts; and, in reality, all districts do offer it. The revisor also stated that a child is eligible to attend school if he/she is five years old by September 1 of the current school year.

Mr. John Yeats, Topeka, a concerned citizen, was called upon to testify. Mr. Yeats described SB 545 as an honest attempt to address the issue of "at risk" children but addressed some concerns he had relating to the bill. These are found in Attachment 4.

Mr. Gerald Henderson, executive director of the United School Administrators of Kansas, stated that his organization takes no position on the compulsory attendance age. He did, however, express concern once a child is attending school. He stressed the importance of the school administration to report absences to SRS and the importance of SRS to respond to its responsibility. He was concerned that if either the school administration or SRS is ignoring such absences, then some change is needed.

Hearing no further requests for testimony, the Chair announced that he would hold SB 545 in Committee for consideration at a later date.

The Chair called the Committee's attention to several items which had been distributed: KATE VI, KANSANS' ATTITUDES TOWARD EDUCATION, prepared by the Jones Institute for Educational Excellence, The Teachers College, Emporia State University, (Attachment 5); "White Paper: The Truth About Kansas Taxes and Education Funding", prepared jointly by the Kansas-National Education Association and the Kansas Association of School Boards. (Attachment 6); and copies of the membership list of the Court/SRS/Education Liaison Committee, which had been requested by the Committee at a previous meeting. (Attachment 7)

The Chair reminded members that the meeting tomorrow is in the Supreme Court Chamber and will commence at 1:20 p.m. He then adjourned the meeting.

SENATE EDUCATION COMMITTEE

TIME: 1:30 p.m. PLACE: 123-S DATE: Wednesday, Feb. 14, 1990

GUEST LIST

<u>NAME</u>	<u>ADDRESS</u>	<u>ORGANIZATION</u>
Eric Baggs	RR 1 Box 60	
Angela Baggs	RR 1 Box 60	
Stacy Woods	406 West Burns Box 113	
Matt Dallmeyer	7611 Aberdeen zip 66208	
Jason Rourke	7510 Falmouth zip 66208	
Nathan Stevens	7727 Cherdwick	
Steven Schmid	Topoka	Kansas Peace officers
Helen Stephens	Topoka	BU #229
Jim Youally	Overland Park	USD #512
Gerald Wideman	Topoka	USA of KS
CHUCK STUART	TOPOKA	United School Adm's
Jim Collins	Topoka	K-NCA
Craig Grant	Topoka	K-NCA
Kevin Lentr	Topoka	
John Yeats	Topoka	
Norman Reynolds	Topoka	KHSB
Bill Mysiek	Munnings	St Bldg Ed
Maile Hice	Topoka	KACC
Doug Bowman	"	Children & Youth Advisory Comm.
Dan Bury	Overland Park	Intn for Rep. Cumberaker
Ken Roagy	JR &	Pawla
Jelen Kregler	KASP	Topoka

STATE OF KANSAS



TOPEKA

SENATE CHAMBER

COMMITTEE ASSIGNMENTS

MEMBER: CONFIRMATIONS
EDUCATION
ENERGY AND NATURAL RESOURCES
FEDERAL AND STATE AFFAIRS
PUBLIC HEALTH AND WELFARE

DOUG WALKER
SENATOR, 12TH DISTRICT
MIAMI, BOURBON, LINN,
ANDERSON, ALLEN AND
NEOSHO COUNTIES
212 FIRST
OSAWATOMIE, KANSAS 66064
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February 14, 1990

Senate Education Committee

SB 545

SB 545 makes two changes in the school attendance laws. The first change lowers the mandatory age for school attendance from age seven to age six. This would in effect require kindergarten attendance for all children. All school districts in Kansas currently offer kindergarten but attendance is voluntary. Lowering the age from age seven to age six would have no fiscal impact on school districts as the enrollment would increase only slightly per district.

Parents who choose not to send their children to kindergarten because they see no merit in early childhood education establish an environment that does not nurture learning. The result is that these children can be considered "at risk" because they will lag behind, certainly for the first few years of school, perhaps always.

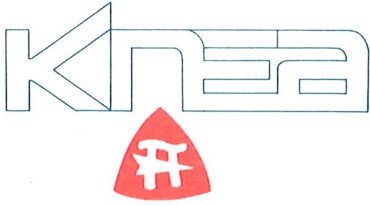
I have heard instances where parents choose to keep a child at home to care for younger siblings rather than attend

Education
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Attachment 1

kindergarten.

The second change made in the statute eliminates the words "seven or more years of age but. . ." on page 3 line 24. This portion of the statute requires local school districts to notify the Department of Social and Rehabilitation Services of children who are not attending school as required by law.

There seems to be some confusion about the language of different sections of the current law. Current language states that "children who are seven or more years of age but less than 13 years of age and are not attending school as required by law," are to be reported to the Secretary of SRS. What about the kindergartner who is six years old, enrolled in school but not attending regularly? Some argue that this child, if enrolled in school, is covered by the compulsory attendance laws and is subject to being reported to SRS. On the other hand SRS has argued, in instances reported to me, that the law specifically identifies age seven as the mandatory starting age and kindergarten attendance is not mandated by law; therefore they will not pursue these cases. Both arguments can be justified under current statutory language. What SB 545 attempts to do is to lower the mandatory age for school attendance from seven to six, and to clarify to school administrators and to SRS that all children under the age of 13 who are not attending school as prescribed by law are to be subject to an investigation, and institute proceedings under the code for care of children.



Craig Grant Testimony Before The

Senate Education Committee

Wednesday, February 14, 1990

Thank you, Mr. Chairman. I am Craig Grant and I represent Kansas-NEA. I appreciate this opportunity to visit with the committee in support of the concepts in SB 545.

There are two policy changes included in SB 545. The first is on the first page and it changes the lower age limit of the compulsory attendance laws to six years of age. We have had a number of years in a row of testimony indicating that the earlier a child starts the formalized education process, the better job we are able to do in teaching that child. Normally that testimony has applied to special education youth; however, that same principle should apply to other children. We could get that "at-risk" student into programs earlier. We could get the "normal" student started on that education process sooner. It makes sense to move the age of attendance back to six years. 21 states mandate either five or six as the age when children should begin schooling.

The second change, found on page 3, line 24, would require that all cases of children not attending school as required by law who are under thirteen be reported to the department of social and rehabilitation services. Presently, districts, if they follow the law, do not report

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Attachment 2

Craig Grant Testimony Before Senate Education Committee, 2/13/90, page two

children under seven who are not attending school as required by law. Five and six year olds, who are enrolled, are subject to the compulsory attendance laws. However, the lack of attendance is not reported. Non-attendance at school is an early sign of a child in need of care. Failure to report excessive absences could just let the situation get worse. Admittedly, a child's parents could withdraw the child; however, if the SRS officials are notified, they can be alerted to other potential problems to look for in the family environment. The schools are often the first to notice early signs of problems. Current language in section two of the bill on page 3 let schools ignore situations until the child reaches seven years old. We do not believe that "turning our backs" is the best answer for the child.

Kansas-NEA supports the two concepts in SB 545 individually and hopes that the committee acts favorably on the bill. Thank you for listening to the concerns of our members.



Testimony on SB 545
before the
Senate Education Committee

by

Norman L. Reynolds, Director of Education Services
Kansas Association of School Boards

February 14, 1990

Mr. Chairman and members of the Committee, we appreciate the opportunity to appear before you on behalf of the 302 member boards of education of the Kansas Association of School Boards with regards to SB 545.

In early December, 1989, the delegate assembly of the Kansas Association of School boards, which is representative of the 302 member districts of the Association, voted to oppose any changes in the compulsory attendance age for Kansas school children.

With the advent of early childhood education programs and the attendance of students in private preschool programs, it would seem unnecessary to move the starting age from seven to six years of age.

In addition, the movement of the age requirement to one year earlier could cause an artificial enrollment bubble for one year in some districts. This enrollment bubble would cause those affected districts to have to find additional classroom space and to employ additional staff to satisfactorily deal with the enrollment increase. This staff and space requirement would continue to move from year-to-year until the "bubble" class graduated.

KASB appreciates the opportunity to provide testimony on SB 545 and recommends that the bill be reported out of committee unfavorably.

I would be happy to respond to any questions the committee may have.

RE: Senate Education Committee: hearing on SB545

February 14, 1990

SB545 is an honest attempt by Senator Walker to address the issue of "at risk" children. I commend him for his attempt.

However, there are some areas of CAUTION related to SB545 that Senators need to address.

1) The preponderance of scientific evidence from Stanford University, University of Colorado Medical School, Michigan State University, and the Hewitt Research Foundation in Michigan is supportive of later educational institutionalization rather than earlier. The essence of their analysis is based on the study of over seven thousand children. In summary, children who tend to misbehave and have difficulty learning are simply not ready for an institutional learning environment.

This evidence confirms the wisdom of our state lawmakers in providing educational alternatives and options to families. There is concern that action such as SB545 may inhibit those parents legitimately exercising their options.

2) Changing Kindergarten from voluntary to compulsory will not stop the "at risk" problem of neglectful parents. Parental neglect is a social problem that changes in the law will not fix.

3) SB 545 does give SRS additional responsibility to enforce the compulsory attendance laws for a broader group. Where is the funding for this when the SRS budget is currently stressed?

The bottom line is that SB 545 may be a "quick fix" for current "at risk" children. However, these are issues that need to be addressed more comprehensively through dialogue with public, private and parent educators.

John Yeats
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Education
2/14/90
Attachment 4

KATE VI

KANSANS' ATTITUDES TOWARD EDUCATION




Education
2/14/90

Dugout schoolhouse in Thomas County, Kansas 1892 Attachment 5

**Sixth
Public
Opinion
Poll**

**JONES INSTITUTE FOR EDUCATIONAL EXCELLENCE
THE TEACHERS COLLEGE
EMPORIA STATE UNIVERSITY**

January 1990

Project Directors	Project Staff				
Jack Skillett Project Director	Carter Burns Interview Supervision	Paul McKnab Interview Supervision	John Schwenn Interview Supervision		
Loren Tompkins Associate Project Director	David Cropp Interview Supervision	Tes Mehring Interview Supervision	Bill Scofield Interview Supervision		
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	Stu Ervay Interview Supervision	Sharon Perne Interview Supervision	Gene Werner Interview Supervision		
	Donna Jamar Interview Supervision	Leo Pauls Interview Supervision	Darrell Wood Interview Supervision		
	Susan Kovar Interview Supervision	<table border="1"> <thead> <tr> <th data-bbox="984 693 1516 745">Interviewers</th> </tr> </thead> <tbody> <tr> <td data-bbox="984 745 1516 877">Members of the American Association of University Women Kappa Delta Pi; and Kansas Association for Education of Young Children</td> </tr> </tbody> </table>		Interviewers	Members of the American Association of University Women Kappa Delta Pi; and Kansas Association for Education of Young Children
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Members of the American Association of University Women Kappa Delta Pi; and Kansas Association for Education of Young Children					
<p align="center">State Department of Education</p> <p align="center">Lee Droegemueller, Commissioner</p>					

Background of the Study

In the spring of 1980, The Teachers College 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 through VI have been conducted biennially.

Funding for the survey is currently being provided by The Teachers College 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 poll does depart significantly with regard to (1) interviewing methodology and (2) several of the questions employed in the poll. Specifically, the KATE survey utilizes a telephone interviewing technique to ascertain attitudes while the Gallup poll employs a personal interview technique. Also, several of the questions in the KATE poll are developed to focus on specific Kansas issues.

Research Procedures

Analysis of Data

It should be noted that, in this report, all variables are not covered for each question due to the multiplicity of variables and the limitation of space; however, data for those variables which appear to be most significant are included. 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. Projected error rate is plus or minus 2.5 percent.

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 Kansas State Library.

A total of 839,567 residential telephone listings was identified as the total population. A systematic random sampling procedure was used by researchers to select 901 listings. Also, a procedure for the selection of replacement listings was established.

The sample used in this survey involved a total of 901 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 901 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

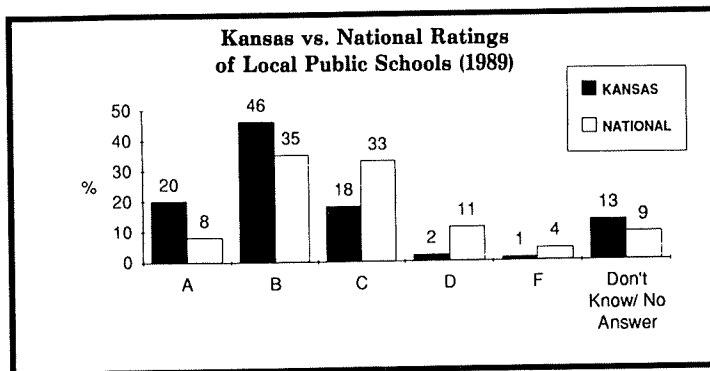
Interviews were conducted from 6:30 p.m. to 9:30 p.m. on Mondays through Thursdays and on Saturday mornings from October 16 through November 3, 1989. Callbacks were made during the day in order to contact those who could not be reached during the evening hours. Completed interviews for each three-hour calling session averaged 65. The length of each interview averaged approximately 11 minutes.

Kansans' Ratings of Public Schools In Their Community

Kansans as a whole continue to give their local public schools good grades—significantly better grades than people nationally give their schools. Statewide, 66 percent of those interviewed in the recent KATE VI survey said they think the public schools in their community deserve an A or B. Eighteen percent gave their schools a C, three percent a D or F, and 13 percent would not grade them. The grade distribution is very similar to that recorded by KATE in its state poll of two years ago.

As they have in previous KATE surveys, Kansans with children in the public schools rated their schools most favorably. Seventy-six percent of this group gave their schools an A or B, 17 percent a C, and five percent a D. There were no F's. Grading data obtained from various population groups represented in the KATE survey are shown in the accompanying table. The question:

Students are often given the grades A-B-C-D, or Fail to denote the quality of their school 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 the 21st Annual (1989) Gallup Poll of the Public's Attitudes Toward the Public Schools, 43 percent of the national public graded their local public schools A or B, 33 percent C and 15 percent D or F. Nationally, too, the grading pattern was much the same as it has been for the past couple of years.

	A %	B %	C %	D %	Fail %	Don't Know/No Answer %
Kansas Totals	20	46	18	2	1	13
Respondents with—						
Children in Public Schools	26	50	17	5	0	2
Children in Private Schools	18	46	27	0	0	9
No Children in School	17	45	19	2	1	16
Education						
Non High School Graduates	20	34	14	2	0	30
High School Graduates	17	46	19	3	2	13
College (No Degree)	19	48	19	2	0	12
College (Degree)	24	48	17	2	0	9
Area of Residence						
Northwest	18	46	20	3	0	13
Southwest	8	52	24	3	0	13
North Central	15	50	22	3	0	10
South Central	28	37	20	0	0	15
Sedgwick County	10	41	28	3	3	15
Northeast	15	53	15	0	0	17
Wyandotte/Johnson Counties	31	45	6	3	1	14
East Central	21	50	17	3	0	9
Southeast	19	48	20	2	1	10
Type of Community						
City or Town	17	45	21	2	1	14
Suburban	33	46	9	3	1	8
Rural	24	49	13	3	0	11

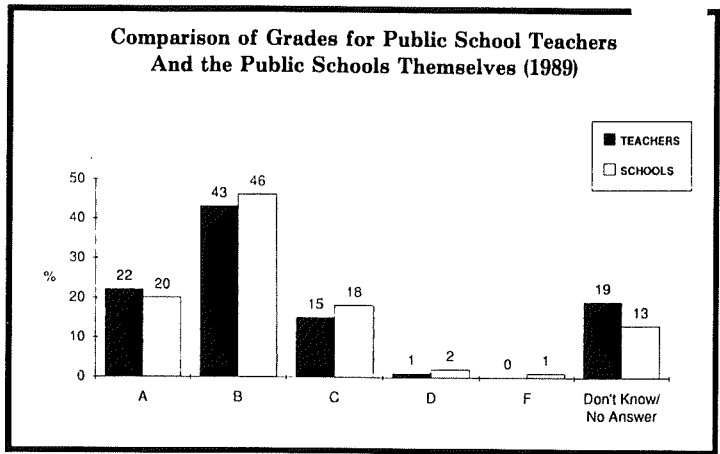
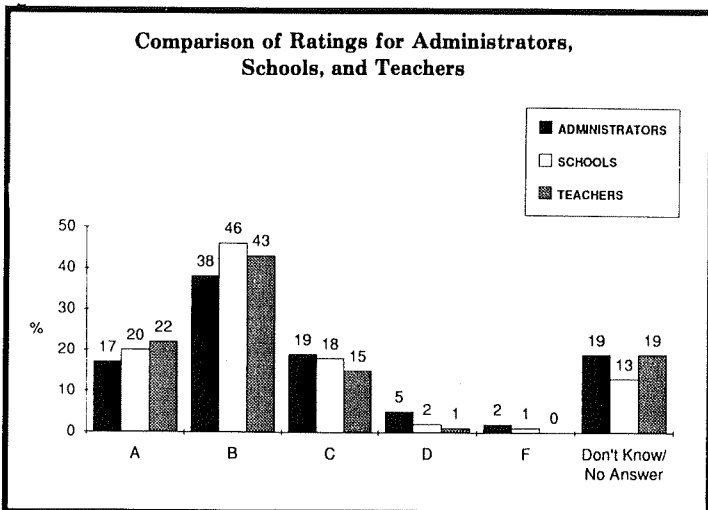
Ratings of Principals and Superintendents In the Public Schools

In past KATE surveys, respondents have given classroom teachers higher ratings than administrators. A teacher's greater day-to-day closeness with children and less vulnerability to district-wide concerns could be reasons; in any case, KATE VI results show no change in the situation. Fifty-five percent of the Kansas citizens contacted in the recent KATE poll gave the administrators an A or B, 19 percent a C, and seven percent a D or F. The question:

Using the same grading scale, what grade would you give the administrators (principals and superintendents) of the public schools in your community—A-B-C-D, or Fail?

As for the larger population groups, college graduates and parents with children in the public schools gave the administrators their highest A-B percentages—each gave 61 percent. Regionally, percentages in the A-B range were highest in the southeast and northwest corners of the state—67 and 62 percent respectively.

	A %	B %	C %	D %	Fail %	Don't Know/No Answer %
Kansas Totals	17	38	19	5	2	19
Respondents with—						
Children in Public Schools	21	40	22	7	2	8
Children in Private Schools	9	46	27	9	0	9
No Children in School	15	37	18	5	2	23
Education						
Non High School Graduates	25	21	14	3	1	36
High School Graduates	16	33	21	5	2	23
College (No Degree)	18	40	19	6	1	16
College (Degree)	14	47	20	5	2	12
Area of Residence						
Northwest	18	44	8	5	2	23
Southwest	8	40	24	9	0	19
North Central	19	41	19	2	4	15
South Central	22	39	12	6	0	21
Sedgwick County	9	36	30	3	5	17
Northeast	13	34	24	5	0	24
Wyandotte/Johnson Counties	21	34	18	4	2	21
East Central	17	36	22	6	1	18
Southeast	19	48	12	7	0	14
Type of Community						
City or Town	17	38	20	6	1	18
Suburban	22	36	21	2	1	18
Rural	15	40	15	5	2	23



How Kansans Graded Public School Teachers In Their Community

Grades for teachers should correlate highly with grades for the schools where they teach. In KATE VI, as in previous KATE polls, such a correlation materialized. The public schools received A's or B's from 66 percent of the Kansas citizens interviewed in KATE VI; the teachers received A-B ratings from 65 percent. Eighteen percent gave their schools a C grade; 15 percent assigned the teachers a C. The question:

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

Teachers ranked especially high with parents who have children in their schools, another familiar pattern. Seventy-three percent gave the teachers in their local schools top grades (A or B); 19 percent gave them a C and two percent a D or F.

On the teacher question, the KATE VI percentage for each of the A-B-C-D-F grades is within one point of the grade percentages reported for teachers in KATE V.

	A %	B %	C %	D %	Fail %	Don't Know/No Answer %
Kansas Totals	22	43	15	1	0	19
Respondents with—						
Children in Public Schools	26	48	18	1	1	6
Children in Private Schools	18	50	18	0	0	14
No Children in School	20	41	13	1	0	25
Education						
Non High School Graduates	24	27	14	0	0	35
High School Graduates	20	39	17	1	0	23
College (No Degree)	21	46	15	1	0	17
College (Degree)	23	49	12	2	0	14

5-4

How Kansans Rated Their Public High Schools

Overall, Kansans graded the public high school(s) in their community much like they did their local public schools in general: 63 percent gave their high school(s) an A or B, 18 percent graded them C, and four percent gave them a D or F. For the public schools in general, the comparable percentage distribution was 66-18-3. More Kansans (15 percent) declined to answer the high school question, which was presented as follows:

How about the public high school(s) in your community? What grade would you give the public high school(s)—A-B-C-D, or Fail?

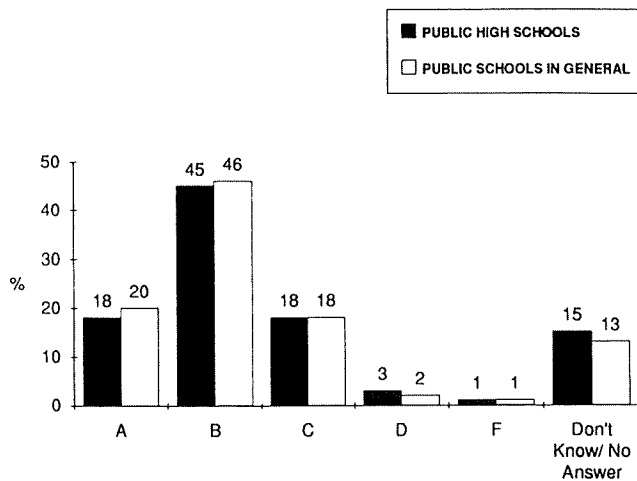
Predictably, parents with children in private schools graded the public high school(s) in their community with less favor than did parents who have children in those schools. Fifty-five percent of the private school parents did give the public high schools an A or B, but 36 percent gave them a C. Sixty-three percent of the respondents with children in their local public school(s) gave their school(s) an A or B, and 25 percent gave them a C or lower grade.

Regionally, high percentages of A-B grades were recorded for public high schools in the east central and southeast areas of the state (69 percent) and Wyandotte-Johnson counties (68 percent).

Generally, results for the high school question differed very little from the results tabulated for the same question asked in the KATE poll of two years ago.

	A %	B %	C %	D %	Fail %	Don't Know/No Answer %
Kansas Totals	18	45	18	3	1	15
Respondents with—						
Children in						
Public Schools	18	45	21	4	1	11
Private Schools	14	41	36	0	0	9
No Children in School	18	45	17	3	1	16
Education						
Non High School Graduates	22	29	17	1	0	31
High School Graduates	17	46	18	4	2	13
College (No Degree)	17	47	18	3	0	15
College (Degree)	19	46	20	3	0	12
Area of Residence						
Northwest	21	46	15	3	0	15
Southwest	9	49	21	2	0	19
North Central	16	46	21	4	1	12
South Central	23	40	17	1	0	19
Sedgwick County	6	40	30	3	2	19
Northeast	15	48	15	5	0	17
Wyandotte/Johnson Counties	28	40	12	3	0	17
East Central	18	51	17	3	1	10
Southeast	16	53	17	3	1	10

How Kansans Graded Their Public High Schools and Public Schools in General (1989)



Rating of Local School Boards

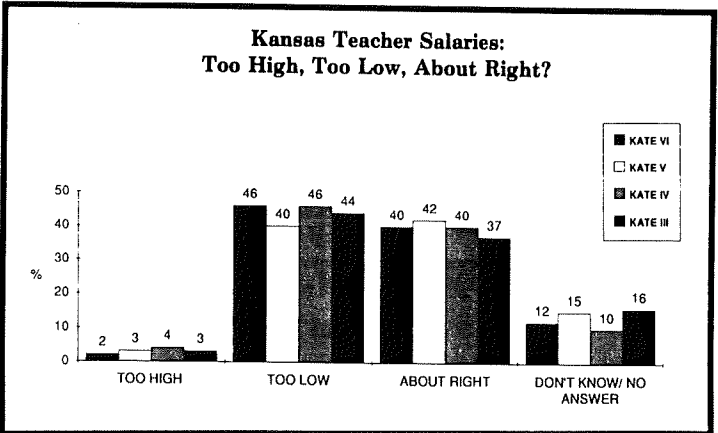
As elected bodies with considerable authority over school affairs (and sometimes with sharply conflicting member points of view), school boards simply do not, or at least rarely, win the kind of public approval that is often accorded other school personnel, especially teachers. Still, in three KATE surveys slight majorities of those Kansans interviewed have given their local board an A or B. In the recent survey, KATE VI, 51 percent rated their board with an A or B; in KATE V (1987) 52 percent did so; in KATE IV (1985) another 51 percent did so. The question:

Still using the same scale, how would you grade the work of the school board in your community—A-B-C-D, or Fail?

Twenty-four percent in the recent survey rated their local board with a C, four percent with a D and two percent with an F. Similar percentages were reported for board grades in both 1987 and 1985.

	A %	B %	C %	D %	Fail %	Don't Know/ No Answer %
Kansas Totals	13	38	24	4	2	19
Respondents with—						
Children in						
Public Schools	14	37	31	7	2	9
Private Schools	0	55	27	0	4	14
No Children in						
School	13	37	22	4	2	22
Education						
Non High School						
Graduates	17	27	16	1	1	38
High School						
Graduates	16	29	25	5	3	22
College (No Degree)	12	40	25	4	2	17
College (Degree)	10	46	24	5	2	13
Type of Community						
City or Town	13	38	25	4	2	18
Suburban	16	37	22	5	1	19
Rural	14	37	20	5	2	22

percent held that opinion on the salaries of their local teachers. Comparisons for these and other population groups are shown in the accompanying table of results.



Teacher Salaries in Local School Districts

In four KATE surveys now, a plurality of Kansans have said they believe salaries for teachers in their local schools are too low. In KATE VI it was 46 percent who said this, in KATE V (1987) it was 40 percent, in KATE IV (1985) it was another 46 percent, and in KATE III (1983) it was 44 percent.

However, also in these surveys nearly as many Kansans have said they think teacher salaries are about right: KATE VI, 40 percent; KATE V, 42 percent; KATE IV, 40 percent; and KATE III, 37 percent. The question:

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

Very few Kansans interviewed in KATE polls—two percent in KATE VI—have said they think the salaries of teachers in their local schools are too high. According to the Kansas-National Education Association, Kansas teacher salaries, including fringe benefits, averaged \$27,360 in 1988-89. Nationally, the average was \$29,625 for the same period.

As one would anticipate, some highly significant differences of opinion on the salary question are reflected in percentages compiled for population groups. For example, while 60 percent of those with an annual income of over \$35,000 said teacher salaries are too low, only 34 percent whose income is between \$15-25,000 agreed. Likewise, 57 percent of the residents of Sedgwick County who were contacted said the salaries of their teachers are too low, but in the southeast region of the state only 28

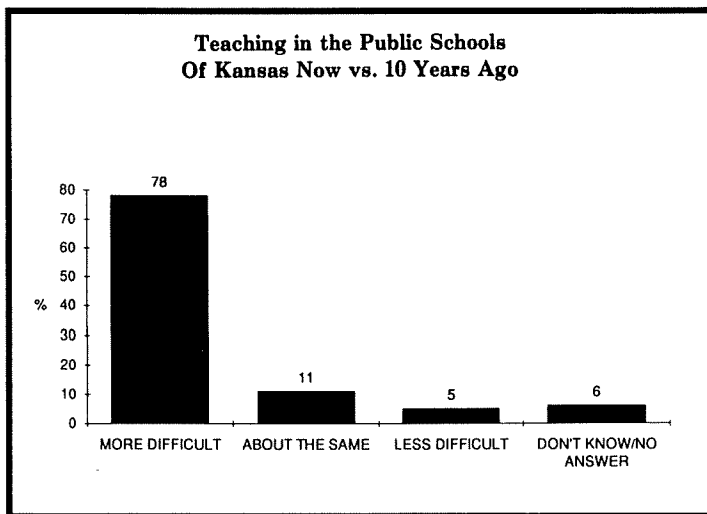
	Too High %	Too Low %	About Right %	Don't Know/No Answer %
Kansas Totals	2	46	40	12
Respondents with—				
Children in Public Schools	2	50	37	11
Children in Private Schools	0	55	41	4
No Children in School	2	44	41	13
Education				
Non High School				
Graduates	3	25	50	22
High School				
Graduates	2	40	42	16
College (No Degree)	1	47	40	12
College (Degree)	1	58	34	7
Age				
18-24	0	45	44	11
25-34	1	51	33	15
35-49	2	53	33	12
50-64	1	49	40	10
65-Over	3	31	52	14
Area of Residence				
Northwest	3	38	38	21
Southwest	0	49	40	11
North Central	5	37	49	9
South Central	2	40	44	14
Sedgwick County	1	57	33	9
Northeast	2	42	44	12
Wyandotte/Johnson Counties	1	52	32	15
East Central	2	51	35	12
Southeast	3	28	58	11
Family Income				
Less than 15,000	1	36	47	16
15,000 - 25,000	2	34	48	16
25,000 - 35,000	1	50	42	7
Over 35,000	2	60	30	8

The Job of Teaching: Now vs. Ten Years Ago

Nearly eight out of every 10 Kansans (78 percent) whom KATE questioned recently said they believe the job of teaching in the state's public schools is more difficult now than it was 10 years ago. A mere five percent said it is less difficult, and 11 percent said it is about the same. In the data for all population groups covered in the KATE poll, results are similar. The question:

Would you say that teachers' jobs in the public schools of Kansas are more difficult, about the same, or less difficult than 10 years ago?

	More Difficult %	About The Same %	Less Difficult %	Don't Know/No Answer %
Kansas Totals	78	11	5	6



State Tests for Public School Students

The Kansas public clearly favors giving students in their local schools state tests so that their school achievement can be compared with the achievement of students across the state. Eighty-four percent responded affirmatively to this question:

How do you feel about giving students in the local schools state tests so that their educational achievement could be compared with students in other school districts throughout the state? Would you be strongly in favor, somewhat in favor, somewhat opposed, or strongly opposed to such a testing program?

Among the 84 percent who said they are in favor of statewide tests, 46 percent said they are strongly in favor. Only 12 percent said they are opposed.

The highest percentages in favor are in the following sub-populations: farmers (97 percent), skilled laborers (92 percent), and people with a family income of more than \$35,000 (89 percent). The unemployed show the highest opposition percentage (60 percent).

	Strongly In Favor %	Somewhat In Favor %	Somewhat Opposed %	Strongly Opposed %	Don't Know/No Answer %
Kansas Totals	46	38	8	4	4

Respondents with—

Children in Public School	54	34	7	4	1
Children in Private School	55	32	9	0	4

Educational Background

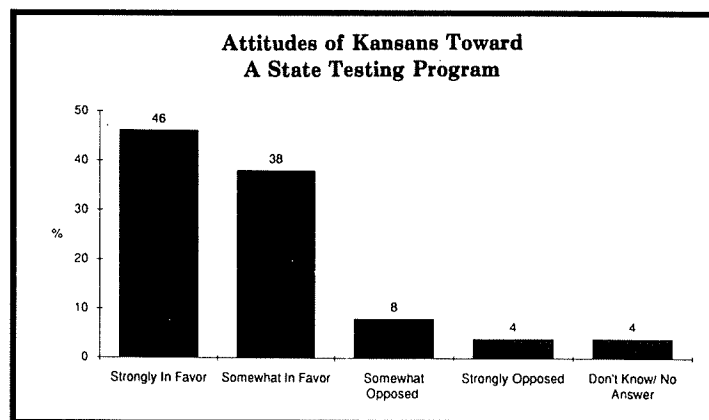
Non High School Graduates	41	31	8	2	18
High School Graduates	45	41	8	2	4
College (No Degree)	49	38	7	5	1
College (Degree)	47	37	9	5	2

Occupation

Business/Professional	49	38	8	4	1
Housewife/Homemaker	45	36	9	6	4
Skilled Labor	50	42	4	2	2
Unskilled Labor	38	33	24	5	0
Clerical/Sales	47	31	11	8	3
Farming	38	59	0	3	0
Retired	44	33	7	4	12
Student	32	56	6	6	0
Unemployed	40	0	60	0	0

Family Income

Less than \$15,000	41	36	6	5	12
\$15,000-\$25,000	42	43	9	4	2
\$25,000-\$35,000	49	36	10	3	2
Over-\$35,000	51	38	7	3	1



National Testing Program

Not only did a large majority of Kansans (84 percent) say they favor a state testing program for public school students, almost as many (78 percent) expressed support for national testing so that the achievement of students in their local schools could be compared with that of students in other states. The question:

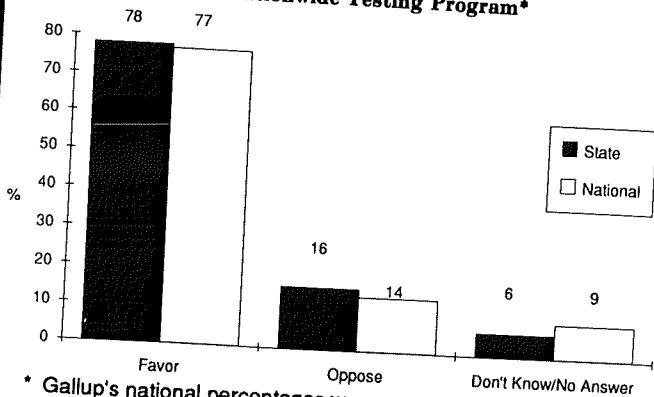
Now, how about national tests? Would you be strongly in favor, somewhat in favor, somewhat opposed, or strongly opposed to giving students in local schools national tests so that their educational achievement could be compared with students in other states?

Forty percent of those who responded to the KATE question said they are strongly in favor of national testing, and 38 percent said they are somewhat in favor. Only 16 percent opposed the idea. In both 1988 and 1989, people across the country expressed equally favorable support for national testing. Gallup reported in 1988 that 81 percent of those surveyed favored the idea. In 1989 the percent in favor was 77 nationally.

In the Kansas survey, responses in favor of national tests were especially numerous among the following population groups: parents with children in school, people in age groups under 50, and those who have attended or graduated from college.

	Strongly In Favor %	Somewhat In Favor %	Somewhat Opposed %	Strongly Opposed %	Don't Know/No Answer %
Kansas Totals	40	38	9	7	6
Respondents with—					
Children in Public School	49	38	7	5	1
Children in Private School	37	38	10	8	7
No Children in School	37	38	10	8	7
Education					
Non High School Graduates	35	29	9	6	21
High School Graduates	34	41	12	6	7
College (No Degree)	42	41	8	6	3
College (Degree)	46	35	7	9	3
Age					
18-24	29	59	11	1	0
25-34	44	41	8	5	2
35-49	47	36	8	7	2
50-64	43	34	10	8	5
Clerical/Sales	30	36	9	9	16
Type of Community					
City or Town	40	38	9	7	6
Suburban	45	35	6	11	3
Rural	38	43	9	5	5

State and National Support in 1989 for Nationwide Testing Program*



* Gallup's national percentages were reported simply as favor, oppose, and don't know. For purposes of graphic comparison, Kansas percentages for strongly and somewhat in favor are combined and so too are percentages for strongly and somewhat opposed.

Open Enrollment

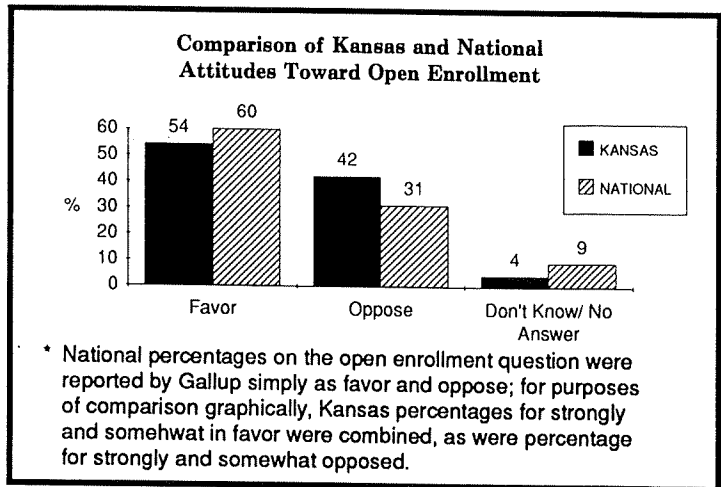
Allowing students and parents to choose which public schools the students will attend is a relatively new concept in American education, but it has already been enacted into law in three states (Minnesota, Arkansas, and Iowa) and it has won strong endorsement from the Bush administration. What kind of reception is the idea getting in Kansas? A mildly favorable one, KATE discovered, with this question:

How do you feel about allowing students and their parents to choose which public schools the students attend, tuition free, regardless of where they live? Would you be strongly in favor, somewhat in favor, somewhat opposed, or strongly opposed to this open enrollment?

A slight majority (54 percent) of the Kansans contacted said they are in favor of open enrollment—25 percent strongly so and 29 percent somewhat. Forty-two percent said they are opposed to the idea—17 percent strongly so and 25 percent somewhat. Four percent declined to answer the question.

In the 21st annual Gallup/Phi Delta Kappa national poll on education conducted recently, 60 percent said they favor open enrollment—also known as parental choice—and 31 percent said they oppose it. When asked what effect they think allowing students and their parents to choose the students' schools would have on the public schools in their communities, 21 percent of the national public said it would improve all, and 14 percent said it would hurt all. The majority, 51 percent, said it would improve some schools and hurt others. That question was not asked in the Kansas poll.

	Strongly In Favor %	Somewhat In Favor %	Somewhat Opposed %	Strongly Opposed %	Don't Know/No Answer %
Kansas Totals	25	29	25	17	4
Respondents with—					
Children in School	30	31	23	13	3
No Children in School	23	28	25	19	5
Educational Background					
Non High School Graduates	24	26	23	15	12
High School Graduates	30	24	26	15	5
College (No Degree)	23	32	23	18	4
College (Degree)	23	31	27	19	0
Age					
18-24	29	39	23	9	0
25-34	26	34	25	14	1
35-49	26	32	24	14	4
50-64	23	26	26	21	4
65-Over	24	20	26	22	8
Area of Residence					
Northwest	26	38	20	13	3
Southwest	30	30	19	14	7
North Central	26	29	25	14	6
South Central	21	29	32	9	9
Sedgwick County	36	22	25	15	2
Northeast	20	27	32	14	7
Wyandotte/Johnson Counties	23	25	24	24	4
East Central	19	31	25	23	2
Southeast	30	36	17	16	1



Public School Programs for Four-Year Olds

There is substantial citizen support in Kansas today for establishing programs for four-year olds in the public schools—programs similar to Head Start. Two-thirds (67 percent) of the 901 Kansas adults interviewed during KATE VI said they favor such an idea; 26 percent said they are opposed. KATE interviewers asked the following question:

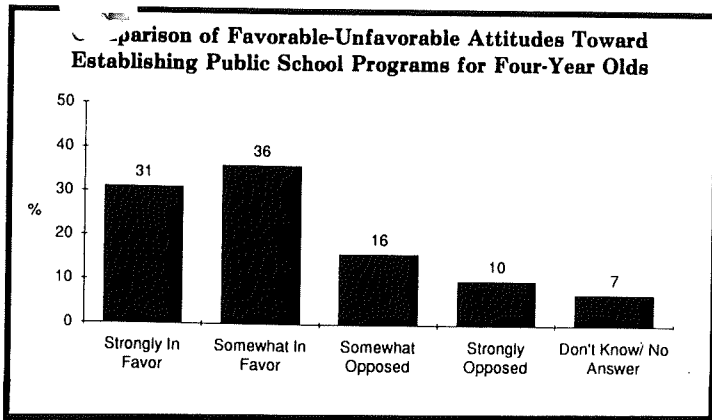
How do you feel about the public schools offering programs similar to Head Start at district expense for four-year-old children? Would you be **strongly in favor, somewhat in favor, somewhat opposed, or strongly opposed** to such programs?

Public School sponsorship of pre-school education was also addressed in KATE IV (1985) but with a question that was worded differently. The KATE IV question was presented as follows:

Should the public schools in your community be responsible for providing pre-school education for three- and four-year olds?

To the 1985 question only 28 percent of the Kansans polled answered affirmatively while 66 percent responded negatively, just the reverse of the favorable-unfavorable response pattern that emerged in the recent survey. One observes, however, that three-year olds were included in the question four years ago, and no allusion was made then to Head Start, a well-publicized, federally funded pre-school program that research indicates has been quite effective.

In the 1989 KATE poll, Kansans in the younger age groups 18-24 and 25-34 responded favorably in large numbers. More than 80 percent in each of these two age ranges said they are in favor of public school programs for four-year olds. There was not such high enthusiasm for the idea among older citizens, but in all age groups a majority endorsed it.



	Strongly In Favor %	Somewhat In Favor %	Somewhat Opposed %	Strongly Opposed %	Don't Know/No Answer %
Kansas Totals	31	36	16	10	7
Respondents with—					
Children in School	35	35	15	8	7
No Children in School	30	35	17	10	8
Age					
18-24	39	48	11	1	1
25-34	35	46	8	7	4
35-49	32	35	19	9	5
50-64	33	26	20	12	9
65-Over	25	32	17	13	13
Type of Community					
City or Town	32	36	16	9	7
Suburban	35	33	17	7	8
Rural	25	37	17	12	9
Family Income					
Less than \$15,000	35	33	16	10	6
\$15,000-\$25,000	31	39	16	7	7
\$25,000-\$35,000	34	38	15	9	4
Over \$35,000	30	33	20	10	7

How Kansans Would Spend New State Funds

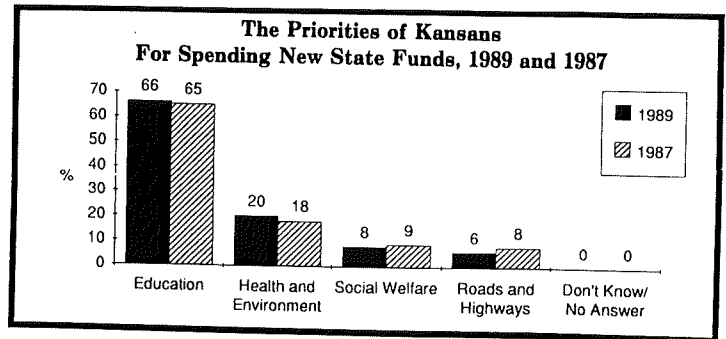
If new state funds were to become available, Kansans would want them invested first in education. They said so in no uncertain terms during the KATE VI survey, just as they did two years ago in KATE V. In fact, the priorities of Kansans today for spending new state money are identical to those recorded by interviewers in 1987. The question was presented this way:

I am going to name four major categories in which tax moneys are spent. They are **health and environment, roads and highways, social-welfare, and education.** Please indicate which category should receive first priority with regard to new funds. Which should be second? Third? Fourth?

Again, with high consistency across the state, a two-thirds majority (66 percent) said that new funds should go first for education. To avoid response bias, the names of the spending categories were rotated from interview to interview.

Health and environment received top priority from 20 percent of the respondents, social welfare from eight percent, and roads and highways from six percent. A comparison of the Kansas public's priorities in 1989 and 1987 is shown in the accompanying graph.

	Health and Environment				Roads and Highways				Social Welfare				Education			
	Priority				Priority				Priority				Priority			
	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
Kansas Totals	20	36	30	14	6	18	29	47	8	20	35	37	66	26	6	2
Sex																
Male	20	38	27	15	7	22	29	42	8	16	36	40	67	24	7	2
Female	21	34	32	13	5	16	28	51	9	24	34	33	66	27	6	1
Respondents with—																
Children in School	15	44	30	11	4	11	28	57	7	23	38	32	74	23	3	0
No Children in School	22	33	30	15	7	21	29	43	9	19	34	38	64	27	7	2
Children in Public Schools	14	44	30	12	4	13	28	55	6	22	39	33	76	21	3	0
Children in Private Schools	28	43	24	5	4	5	32	59	9	23	32	36	59	32	9	0
Education																
Non High School Graduates	23	27	32	18	9	27	26	38	17	16	32	35	54	30	10	6
High School Graduates	19	36	32	13	8	24	25	43	7	19	33	41	69	22	8	1
College (No Degree)	21	36	30	13	4	15	32	49	9	21	33	37	67	27	5	1
College (Degree)	21	39	26	14	5	13	29	53	7	21	40	32	68	27	4	1
Age																
18-24	29	29	30	12	5	8	19	68	16	23	42	19	52	40	8	0
25-34	17	38	29	16	6	14	24	56	9	21	42	28	69	27	4	0
35-49	19	41	30	10	5	16	30	49	6	20	35	39	70	24	5	1
50-64	27	40	23	10	5	20	32	43	5	15	37	43	64	26	8	3
65-Over	16	28	35	21	8	27	31	34	10	23	26	41	69	22	7	2
Region																
Northwest	26	31	29	14	3	28	26	43	6	18	38	38	68	25	5	2
Southwest	11	30	37	22	7	30	22	41	7	19	39	35	75	22	2	1
North Central	20	32	26	22	6	23	30	41	11	22	36	31	65	23	8	4
South Central	24	30	28	18	5	18	27	50	10	22	36	32	61	30	9	0
Sedgwick County	17	43	28	12	4	16	27	53	7	21	40	32	73	21	5	1
Northeast	20	36	37	7	11	17	26	46	7	21	30	42	67	24	5	4
Wyandotte/Johnson Counties	17	38	31	14	5	16	28	51	9	23	34	34	70	25	4	1
East Central	24	41	27	8	6	9	32	53	7	21	34	38	64	28	8	0
Southeast	24	35	26	15	9	27	34	30	7	11	31	51	63	27	8	2
Family Income																
Less than 15,000	21	29	35	15	8	23	24	45	11	23	31	35	62	24	10	4
15,000-25,000	19	41	23	17	6	17	33	44	8	19	38	35	69	24	6	1
25,000-35,000	16	35	34	15	6	19	28	47	12	18	33	37	66	28	5	1
Over 35,000	24	38	27	11	5	14	30	51	4	22	37	37	67	27	6	0
Political Affiliation																
Republican	19	37	32	12	5	20	30	45	7	19	33	41	71	23	5	1
Democrat	23	32	31	14	6	17	25	52	10	26	34	30	63	27	8	2
Independent	22	39	22	17	7	13	33	47	9	21	38	32	63	28	7	2
Other	26	37	25	12	7	23	33	37	3	9	37	51	65	30	5	0

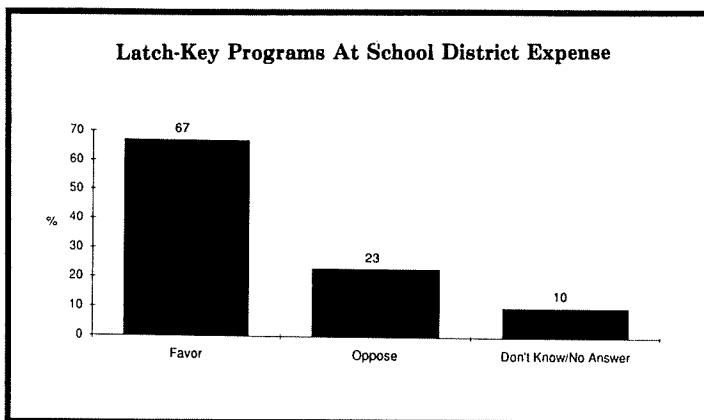


Latch-Key Programs

Should the public schools offer, at district expense, programs for "latch-key" children—that is, children under 12 years old whose parents are at work before or after school hours? Two-thirds (67 percent) of the Kansans contacted during KATE VI said yes. Among younger Kansas adults (18-35) more than 80 percent voiced support for this idea. The question:

Would you favor or oppose the local public schools offering, at district expense, before-school and after-school programs where needed for so-called latch-key children; that is, those children under age 12 whose parents do not return home until late in the day or who must be at work before the school day starts?

Statewide, 23 percent responded "oppose" to the question, and 10 percent would not express an opinion.



In their 1988 survey on education, Gallup interviewers asked a series of questions on the same subject. Seventy percent of the national public expressed general approval of latch-key programs; however, among those who approved, a plurality (49 percent) said they believe parents should pay for the programs, while only 34 percent said they think tax money should be used. On a related subject—day-long summer programs for latch-key children—the national public was evenly divided: 46 percent in favor, 45 percent opposed.

In Kansas, majorities in support of latch-key programs financed and supervised by the public schools were highest among citizens in the following population groups: students (94 percent), the age group 18-34 (82 percent), people in clerical or sales work (80 percent). The highest opposition percentages were among farmers (35 percent) and people in the age group 50-64 (33 percent). High and low percentages were greater among the unemployed and undesignated categories, but the number of people in these categories was exceedingly small compared to other population groups.

	Favor %	Oppose %	Don't Know/No Answer %
Kansas Totals	67	23	10
Sex			
Male	63	28	9
Female	71	19	10
Respondents with—			
Children in Public Schools	71	24	5
Children in Private Schools	68	23	9
No Children in School	66	23	11
Age			
18-24	82	12	6
25-34	82	13	5
35-49	68	25	7
50-64	56	33	11
65-Over	59	24	17
Occupation			
Business/Professional	72	23	5
Housewife/Homemaker	58	28	14
Skilled Labor	68	25	7
Unskilled Labor	62	24	14
Clerical/Sales	80	17	3
Farming	56	35	9
Retired	57	24	19
Student	94	6	0
Unemployed	20	40	40
Undesignated	92	0	8

The Quality of the Public Schools: Up? Down? About the Same?

When asked about the quality of the public schools in their community now compared to five years ago, 30 percent of the Kansans surveyed in KATE VI said their schools have improved, 10 percent said they have gotten worse, and 47 percent said they have stayed the same. The question:

Would you say that the public schools in your community have improved from, say, five years ago, gotten worse, or stayed about the same?

When that question was asked two years ago (KATE V), 36 percent said their schools had improved, 11 percent said they had gotten worse, and 41 percent said they had stayed the same. Nationally in 1988, the percentages for the same questions were 29 for improved, 19 for gotten worse, and 37 for stayed the same, according to Gallup poll results for that year. The question was not asked by Gallup in 1989.

	Improved %	Gotten Worse %	Stayed The Same %	Don't Know/No Answer %
Kansas Totals	30	10	47	13
Respondents with—				
Children in Public Schools	36	11	45	8
Children in Private Schools	14	18	64	4
No Children in School	29	9	47	15
Educational Background				
Non High School Graduates	37	9	39	15
High School Graduates	35	9	46	10
College (No Degree)	29	10	46	15
College (Degree)	26	10	52	12
Age				
18-24	36	6	52	6
25-34	33	5	42	20
35-49	28	14	50	8
50-64	29	9	49	13
65-Over	32	9	45	14

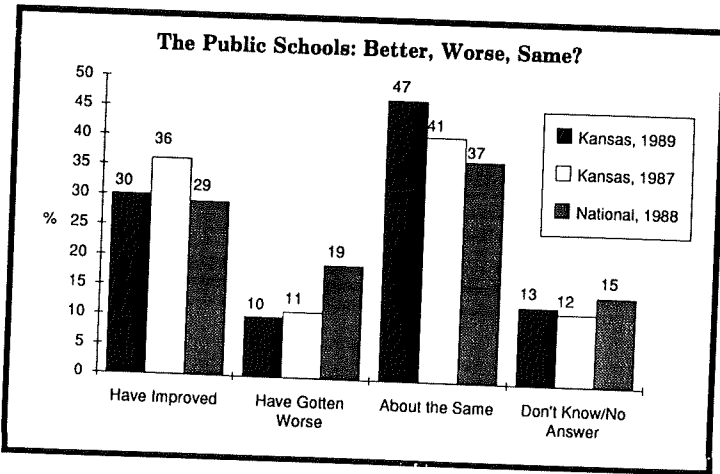
mance. Would you be strongly in somewhat in favor, somewhat opposed, or strongly opposed to this recommendation?

Twenty-nine percent said they are strongly in favor and 43 percent somewhat in favor of such a management arrangement. Twenty percent said they are opposed—15 percent somewhat and five percent strongly.

Gallup's 1989 survey on public school education also addressed the site-management issue but focused the question exclusively on greater management authority for principals. Teachers were not included in Gallup's management equation.

	Strongly In Favor %	Somewhat In Favor %	Somewhat Opposed %	Strongly Opposed %	Don't Know/No Answer %
Kansas Totals	29	43	15	5	8
Respondents with—					
Children in Public Schools	31	40	20	7	2
Children in Private Schools	41	36	18	5	0
No Children in School	28	45	13	5	9

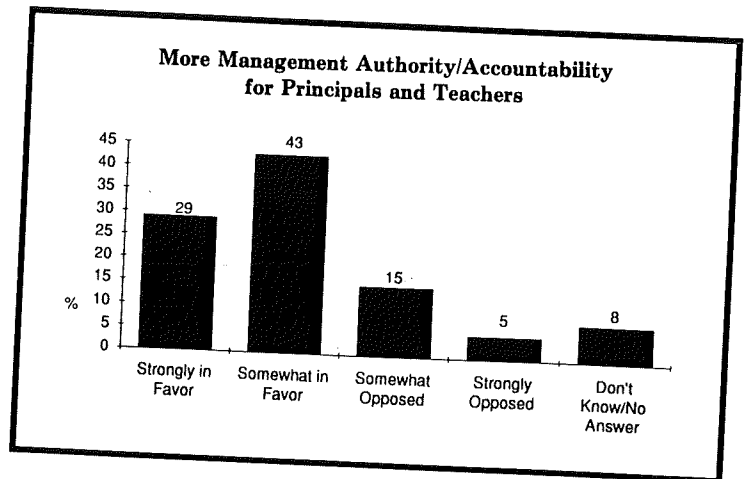
Education	Strongly In Favor %	Somewhat In Favor %	Somewhat Opposed %	Strongly Opposed %	Don't Know/No Answer %
Non High School Graduates	31	41	11	2	15
High School Graduates	30	42	17	4	7
College (No Degree)	28	43	15	8	6
College (Degree)	28	44	15	6	7
Type of Community					
City or Town	27	43	16	5	9
Suburban	33	49	11	6	1
Rural	33	39	15	6	7



School Site Management And Accountability

Nearly three-fourths of the Kansans polled by KATE said they favor giving school principals and teachers more authority for the operation of their school and also holding them more strictly accountable for results. To the following question 72 percent gave an affirmative response:

It has been suggested that school principals and teachers in each building be given more authority to determine curriculum, who will teach in their school and how the school will operate. In return, the principal and teachers would be held accountable for the school's perfor-



Educating Children at Home

Whether or not parents should have the legal right to educate their children at home in lieu of sending them to school is a question on which Kansans are somewhat divided. (Presently in Kansas, home schools must be registered and file reports as private schools). When the question was presented to KATE VI respondents, 50 percent said such an arrangement should not be allowed, but 41 percent said it should be. Nine percent said they didn't know or wouldn't say. The question:

Do you think that parents should or should not have the legal right to educate their children at home rather than sending them to public or private school?

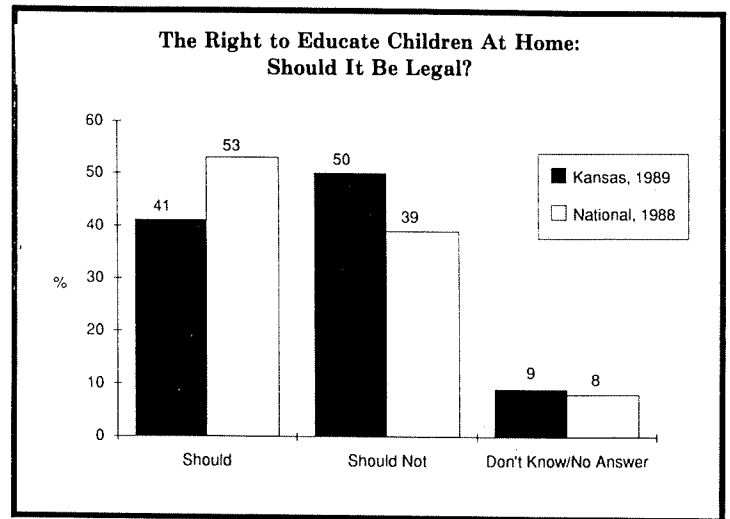
Gallup presented a similar question to people across the country in 1988. The national percentages for and against are nearly the direct opposite of those obtained in Kansas—53 percent said they think parents should have the legal right to educate their children at home; 39 percent said they should not.

Percentages on this question for various population groups represented in the Kansas survey are exhibited in the accompanying table of results.

	Should %	Should Not %	Don't Know/No Answer %
Kansas Totals	41	50	9
Sex			
Male	43	47	10
Female	40	52	8
Respondents with—			
Children in Public Schools	51	42	7
Children in Private Schools	54	41	5
No Children in School	37	54	9
Education			
Non High School Graduates	38	50	12
High School Graduates	35	55	10
College (No Degree)	42	50	8
College (Degree)	48	46	6
Age			
18-24	41	54	5
25-34	50	43	7
35-49	50	42	8
50-64	38	51	11
65-Over	26	64	10
Type of Community			
City or Town	39	51	10
Suburban	37	58	5
Rural	51	40	9

Occupation

Business/Professional	43	50	7
Housewife/Homemaker	49	41	10
Skilled Labor	45	44	11
Unskilled Labor	52	48	0
Clerical/Sales	50	45	5
Farming	59	29	12
Retired	24	64	12
Student	38	56	6
Unemployed	40	60	0
Undesignated	58	42	0

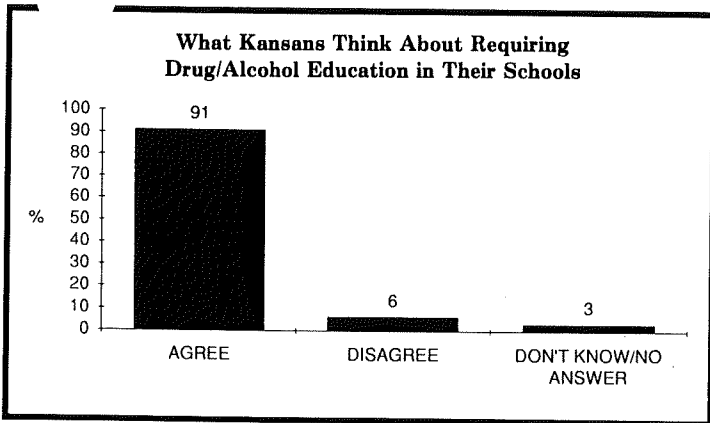


Drug and Alcohol Education

There can be little doubt about how Kansans feel concerning the need in their schools for education focusing on drug and alcohol abuse. Obviously, they are alarmed by reports of the increasing use of these substances among young adults and children. Ninety-one percent of the 901 citizens recently interviewed by KATE said they think an educational program on this subject should be a requirement for all students in the public schools. Only six percent disagreed with that idea. The question:

Do you agree or disagree that educational programs dealing with alcohol and drug abuse should be required of all students in the public schools?

Unresolved, of course, are the questions of how and at what point or points in a student's progress through school drug/alcohol education might be effectively presented. Educators believe that satisfactory answers to those questions will require thoughtful, well-executed research and experimentation. Clearly, though, Kansans, along with citizens across the nation, want their schools to do something about the subject now.



	Agree %	Disagree %	Don't Know/No Answer %
Kansas Totals	91	6	3
Respondents with—			
Children in Public Schools	94	5	1
Children in Private Schools	82	18	0
No Children in School	90	7	3
Education			
Non High School Graduates	88	9	3
High School Graduates	91	5	4
College (No Degree)	91	6	3
College (Degree)	92	7	1
Age			
18-24	92	8	0
25-34	92	6	2
35-49	92	7	1
50-64	92	5	3
65-Over	87	7	6
Race			
Whites	91	6	3
Non-Whites	88	6	6
Type of Community			
City or Town	91	6	3
Suburban	90	8	2
Rural	89	8	3

Major Problems Facing Kansas Schools

As the Kansas public perceives it, the use of drugs and alcohol is, by far, the number one problem that the public schools of the state now face. It occupied first place on the problems list two years ago also, but not as firmly as it now does.

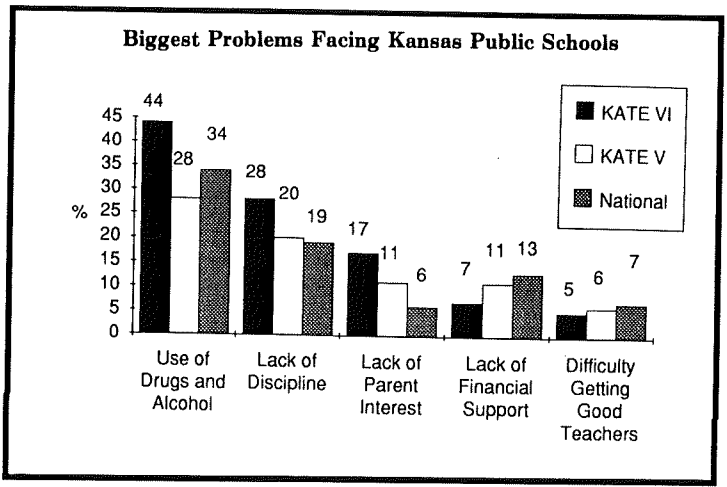
In KATE surveys, the severity of a school problem is measured by the number of interviewees who mention it in response to the following open question:

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

Forty-four percent of the 901 people from across the state who participated in KATE VI cited drug and alcohol usage in their response. In 1987, when it was also the problem most frequently identified, 28 percent saw it as a big problem for the schools.

For years, until 1987, lack of discipline was most frequently mentioned as a major problem facing the schools, and it still ranks second on the list of problems, but it never aroused the level of public concern that the use of drugs and alcohol now does. Those two problems (drugs/alcohol and lack of discipline) ranked first and second nationally as well, according to Gallup's survey results for 1989.

Problems other than drugs and alcohol and lack of discipline that were identified by Kansans were lack of parent interest (mentioned by 17 percent), lack of financial support (seven percent) and getting good teachers (five percent).



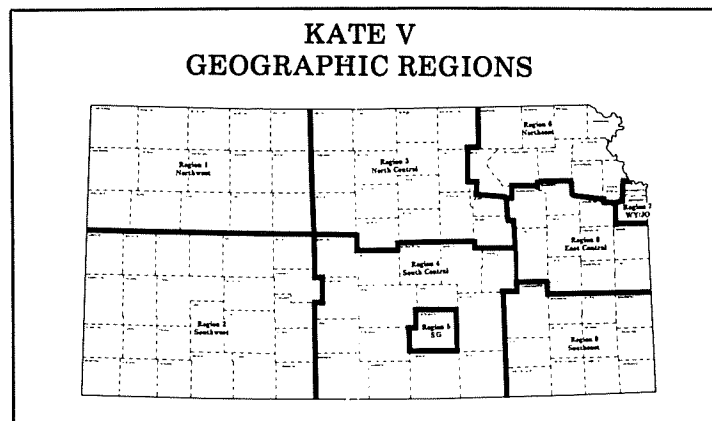
In the table below is a rank order listing of the 10 school problems mentioned most frequently by Kansans, response percentages for the state as a whole and two key population groups in the state, and correlating national percentages.

	Kansas Totals (KATE VI) %	Public School Parents (KATE VI) %	No Children In School (KATE VI) %	National Totals (1989) %
Use of Drugs and Alcohol	44	41	45	34
Lack of Discipline	28	31	28	19
Lack of Parent Interest	17	17	17	6
Lack of Financial Support	7	10	6	13
Getting Good Teachers	5	8	4	7
Poor Curriculum Standards	4	5	4	8
Communication Problems	4	4	3	1
Lack of Teacher Interest	3	3	2	4
Lack of Proper Facilities	2	6	1	1
Crime and Vandalism	1	1	1	4

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KATE VI Composition of the Sample

Sex	%	Occupation	%
Men	45.7	Business & Professional	34.3
Women	54.3	Homemaker	10.7
Respondents with—	%	Skilled Labor	13.7
Children in School	29.0	Unskilled Labor	2.3
No Children in School	71.0	Clerical/Sales	7.1
Education	%	Farming	3.8
Non High School Graduates	9.8	Retired	22.3
High School Graduates	29.1	Student	3.6
College (No Degree)	30.8	Unemployed	.6
College (Degree)	29.9	Undesignated/No Answer	1.6
No Answer	.4	Income	%
Age	%	Less than 15,000	17.3
18-24	7.2	15,000 - 25,000	22.0
25-34	19.8	25,000 - 35,000	19.4
35-49	28.5	Over 35,000	31.2
50-64	19.6	No Answer	10.1
65-Over	24.6	Area of Residence	%
No Answer	.3	Northwest	4.3
Political Affiliation	%	Southwest	7.0
Republican	43.3	North Central	8.9
Democrat	26.8	South Central	14.0
Independent	17.1	Sedgwick	13.4
Other	5.0	Northeast	6.5
No Answer	7.8	Wyandotte/Johnson	17.4
Community Size	%	East Central	19.1
City or Town	70.0	Southeast	9.0
Suburban Area	11.5	Don't Know/No Answer	.4
Rural	18.5		
Home Ownership	%		
Owned/Buying	80.3		
Renting	19.1		
No Answer	.6		



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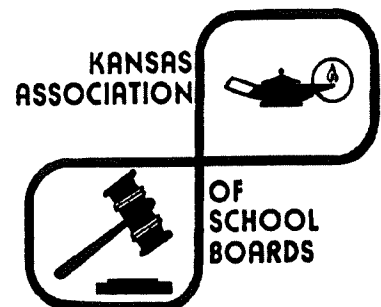
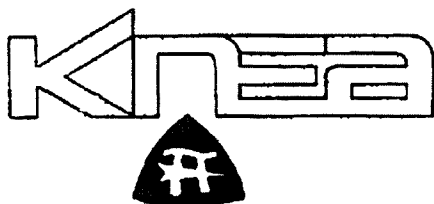
WHITE PAPER:

The Truth About Kansas Taxes and Education Funding

prepared jointly

by the
Kansas-National Education Association

and the
Kansas Association of School Boards



Education
2/14/90
Attachment 6

**THE TRUTH ABOUT KANSAS TAX ISSUES
AND CERTAIN EDUCATION FUNDING**

The Kansas Tax Issues

Everyone involved in the debate over taxes in the State of Kansas comes armed with certain weapons:

1. Figures on increased property taxes -- lots of figures.
2. Anecdotal information on the worst property tax story they have heard.
3. Complaints from the poor, the unknown, the rich and the famous.
4. A desire to do something and do it NOW.

As representatives of educational groups in the state of Kansas, we also have an agenda. It is admittedly a biased one. We believe that the State of Kansas has a duty to ensure the best education possible for our future citizens. We believe that education is the foundation of our state. We know from studying Kansas history in our schools, that our pioneer forefathers first invested in schools for their children before looking for a more comfortable life. We are asking the same of our leaders today.

There is empathy for the office-holders who must answer to constituents. Yet we ask that the response be a measured and statesman-like one. Simply "reducing" taxes may answer a political problem that some elected officials face--but taken in the total context of the responsibilities of state and local government it is a shortsighted and dangerous avenue.

Whether our pet projects are child issues or the environment or highways or health care or economic development or jobs or higher education or sewers or libraries or the arts or agriculture or water or education, the citizens and the leaders of all governmental units in Kansas have demonstrated a belief in government's ability to serve. Even those who ask for a less intrusive government rely on representative government to protect them.

We have compiled information on taxes in the State of Kansas and the effects of solutions that have been propounded to solve the "problem". Like everyone else, we await more accurate figures and analysis, but believe a response is necessary at this time to ensure that hasty action does not exacerbate the problem.

We also provide here a short history, or "snapshot" if you will, of the state's funding commitments to elementary and secondary education to give depth to our analysis. Any discussion of taxation needs to incorporate visions for how best to invest those tax dollars.

We hope you find this information useful.

History of Classification and Reappraisal

In the midst of the current hysteria over property taxes and the concerns being expressed over the role that reappraisal and classification played in creating the current perceived problems with our property tax system, we believe it might be well to attempt to recreate the atmosphere which prevailed when these twin bogeymen were being considered.

In the early 1980's, there began to be a fear that reappraisal would be forced upon the state of Kansas as the outgrowth of one or more court cases that were then pending in district and federal courts in the state. Most knowledgeable experts in the tax area believed that the appraisal standards then in effect had no chance of withstanding a serious court challenge. Those same experts also believed that if reappraisal were to be enacted, the shifts in tax burden under the uniform and equal provision of the Kansas Constitution would be intolerable.

Greater pressure was exerted on the legislature to act prior to any court decision by the fear that reappraisal would be mandated by a court using the sales ratio study. All of these factors were combined with the insistence of then-Governor John Carlin that he would not sign any reappraisal bill without an accompanying Constitutional Amendment creating a system of classification of property.

It was against this background that the Kansas Legislature in 1985 adopted a reappraisal statute and approved the Classification Amendment which was adopted by nearly 2/3 of the Kansas voters in November of 1986. That amendment was the result of a number of political compromises. It occurred at a time when there was a tremendous amount of public sentiment to deal with measures which would promote economic development and assist an ailing agricultural economy.

During the same legislative term when the Classification Amendment was approved, constitutional amendments were also approved creating the state lottery, pari-mutuel gambling, tax abatement authority and liquor by the drink. All were sold in some measure as economic development tools.

In that climate, the now-controversial provisions of the Classification Amendment which exempted merchants and manufacturers inventories, farm machinery and livestock from property taxation and which gave more favorable tax treatment to business machinery and equipment were adopted by the legislature. In exchange, it was agreed that in order to protect tax shifts to homeowners and farm land, the percentage assessment of business real estate would be increased to offset these reductions in the tax base.

It was generally understood by all of those intimately involved in the discussions, which led to these compromises, that the change in percentage for commercial real estate would not affect all businesses equally. Those who had inventories and machinery would receive an offsetting benefit to the increase in real estate, while other busi-

ness would not share in that benefit. Those who objected to the Amendment freely pointed out this discrepancy but were overruled by the vast majority of legislators and the voting public.

Nothing we have seen thus far regarding the outcome of reappraisal and classification is very far from the parameters that were predicted when the Amendment was being debated in 1986. The major aberrations which are now appearing seem to be more problems of appraisal rather than the effects of classification. Changing the Constitution again without the benefit of fuller information regarding the present system and awaiting the outcome of the present appeals process would seem to be repeating what some believe was the primary mistake of 1985-86, adopting a classification system before reappraisal was completed.

If the Constitution is to be revisited, we believe that it would be far better to wait until the 1991 session of the legislature when nearly complete figures will be available and sales ratio studies have been conducted. Only then can we know the full effect of what has been done and debate what ought to be done. Hasty action now could doom us to an endless cycle of attempts to amend a constitutional provision that may well be the best we can do.

Have Unified School Districts Abused Taxpayers?

Reappraisal and classification have shifted the burden of property taxes but the accusation that school districts have drastically increased budgets by raising the dollar amount of ad valorem taxes is patently UNTRUE.

For school districts, the total property tax burden (in dollars levied) increased 5.8%, comparing 1989 with 1988 taxes levied. This was a smaller percentage increase than all but one of the previous nine years.

The drastic changes are in the distribution of the tax burden, not the total levied. Rollbacks and "iron-clad tax lids" will not alleviate any distribution problems that may exist.

Does State Aid Reduce Local Property Taxes?

As a part of the debate over property taxes and in arguing for an "ironclad tax lid", a representative of the Hayden administration has asserted that state aid does not result in reduced demands upon the property tax at the local level. The actual statement describes the notion that state aid holds down property taxes as a ". . . fairy tale." We respectfully disagree!

In fact, to make such a statement is to plainly not understand how the School District Equalization Act works. Permit us a brief

explanation of the relationship between state aid and local property taxes, as far as school finance in Kansas is concerned.

In general terms, the Legislature has made a practice since the passage of the SDEA to amend the budget limit provision of the act. These amendments have usually reflected the current rate of inflation and the state's ability to "pump in" aid money to the formula. While the eventual total school spending in any given year is the sum of 304 local decisions by local boards, those decisions are made within these budget limits established by the Legislature. These total budgets have two basic sources of funding; General State Aid (appropriated from the State General Fund) and local property taxes. Because the Legislature also decides how much state aid is appropriated in any given year, local property taxes then make up the balance. As with total budgets, total local property taxes represent the sum of 304 local decisions by local boards, but the total is essentially determined in Topeka by the Legislature.

So the equation is actually quite simple:

$$A \text{ (state aid)} + B \text{ (local property taxes)} = C \text{ (total school budgets).}$$

And, a cursory glance at the history of the increases each year, as a result of actions of the Legislature, in "A", "C", and therefore in "B" shows clearly that increased state aid does forestall the need for higher increases in property taxes:

School Yr.	% Inc. over Prior year General State Aid & Rebate	% Inc. over Prior year Local Property Taxes	% Inc. over Prior year Total USD GF Budgets
75-76	18.2%	8.5%	12.4%
76-77	11.8%	8.0%	9.6%
77-78	1.3%	11.9%	7.3%
78-79	12.4%	6.8%	9.1%
79-80	19.1%	-0.1%	8.0%
80-81	10.9%	12.2%	11.6%
81-82	7.7%	8.1%	7.9%
82-83	5.4%	12.8%	9.4%
83-84	9.1%	7.1%	8.0%
84-85	10.3%	8.7%	9.4%
85-86	7.3%	10.5%	9.0%
86-87	-1.4%	9.4%	4.6%
87-88	6.5%	5.9%	6.1%
88-89	10.9%	3.6%	6.7%
89-90	10.1%	5.6%	7.7%
90-91 Rec.	3.2%	4.6%	4.0%

In every year in which the increase in state aid exceeded the increase permitted in total school budgets, the increase in property taxes was held to less than the increase in total school budgets. The best example of that FACT is the 79-80 school year: State aid grew by 19.1% but total budgets were limited to an 8.0% increase, so property taxes went down by 0.1%.

In every year in which the increase in state aid did not meet or exceed the increase permitted in total school budgets, property tax increases had to make up the difference. The best example of that FACT is the 77-78 school year: State aid grew by only 1.3% but total budgets were permitted by the Legislature to rise by 7.3%, so property taxes had to go up by 11.9% to fund the budgets.

We respectfully submit that the Hayden administration's characterization of the FACTS of this obvious arithmetic phenomenon as a "fairy tale" is patently incorrect and should not pass without dispute.

Does Kansas Rely Too Heavily on the Property Tax?

An integral part of the debate over property taxes is the almost universal notion that we, as a state, rely too heavily upon the property tax as a source of local government revenue. Is this notion true? To answer that question we must also ask; "As compared to what?"

Because the most accessible and acceptable comparison is between Kansas and the 49 other states, we believe it is important to understand how similar, or different, we are to the remainder of the country in our reliance upon the property tax. It will also be important to understand how our reliance on other forms of taxes compares with other states, when and if we begin considering alternatives to the property tax.

A respected source for information comparing and contrasting the fifty states is the Advisory Commission on Intergovernmental Relations (ACIR) located in Washington, D.C. Members of the commission include United States Senators and Representatives, officers of the executive branch such as the current Attorney General of the United States, governors, mayors, state legislators, county officials and private citizens. The information presented here is taken from the most recent edition of the commission's annual report, Significant Features of Fiscal Federalism 1989 Edition, Volume II.

Much of the information in this report pertinent to this question is couched in terms of "per capita" figures. In that respect we should preface this discussion by noting that Kansas contains about 2.48 million people and they had roughly \$36.0 billion in personal income in FY 1987; both numbers are approximately 1.0% of the United States total. Personal income per capita in Kansas is approximately 100.4% of the national average per capita, meaning that we are just about in the middle of the states.

This comparison of a per capita figure for a state to the national average per capita, using a baseline of "100.0%" means that if the Kansas figure is less than 100.0% we are below the national per capita figure and if the Kansas figure is higher than 100.0% we are above the national per capita figure. The data is more dramatic the farther a state's reported percentages deviate from 100.0%, either up or down.

The following table displays ACIR data for FY 1987 (rankings are almost always of 50 states plus the District of Columbia):

	Per Capita Dollars	Kansas Rank	Percent of Pers. Income	Kansas Rank	Per Capita As % of US ave
REVENUES					
State and Local:					
All sources	\$2,735	23rd	18.8%	33rd	93.0%
Own source revenue	\$2,372	19th	16.3%	25th	98.3%
Property Tax	\$ 563	19th	3.9%	18th	113.6%
Individual Income Tax	256	29th	1.8%	32nd	83.0%
Sales Tax	371	23rd	2.6%	29th	101.6%

The above table indicates that, at least in FY 1987, Kansas did rely on the property tax to a high degree. While total revenues to state and local government were somewhat less than the national average per capita, we ranked relatively higher in reliance on the property tax than either the Income Tax or the Sales Tax and our per capita property tax burden was 13.6% greater than the national average. Presumably, this reliance has not abated since 1987.

The following table displays ACIR data for FY 1987 which may help to illustrate further this reliance:

	Per Capita Dollars	Kansas Rank	Percent of Pers. Income	Kansas Rank	Per Capita As % of US ave
REVENUES					
Local Government Only:					
All sources	\$1,714	NA	11.8%	NA	106.3%
Own source revenue	1,316	NA	9.0%	NA	130.5%
Property Tax	\$ 551	NA	3.8%	NA	116.0%
Individual Income Tax	0	NA	0.0%	NA	0.0%
Sales Tax	77	NA	0.5%	NA	126.6%
State Government Only:					
All Sources	\$1,386	NA	9.5%	NA	75.5%
Own source revenue	1,056	NA	7.3%	NA	75.2%
Property Tax	\$ 12	NA	0.1%	NA	58.3%
Individual Income Tax	312	NA	2.2%	NA	92.7%
Sales Tax	294	NA	2.0%	NA	96.6%

As a percentage of the national average per capita, Kansas dramatically exceeds the norm in both total local government revenues and in the amount which local governments are expected to raise on their own. Their revenue sources, sales taxes and property taxes, further reflect this tilt toward local government as a revenue raiser. Not unexpectedly, state government revenues are--on a per capita basis--somewhat below the national average per capita, and the major state revenue sources, sales tax and individual income tax, are both below the national average per capita.

Why would this be so? One reason for this local government orientation toward revenue raising in Kansas could be that Kansas tends to rely more on local government as a service provider than do other states. A look at ACIR data on government expenditures will illustrate this point:

	Per Capita Dollars	Kansas Rank	Percent of Pers. Income	Kansas Rank	Per Capita As % of US ave
EXPENDITURES					
State and Local:					
Direct expenditures	\$2,492	28th	17.1%	38th	89.0%
Elem. & Secondary Ed.	637	22nd	4.4%	33rd	96.8%
Higher Education	303	14th	2.1%	21st	115.8%
Public Welfare	214	39th	1.5%	44th	69.3%
Health and Hospitals	199	26th	1.4%	27th	90.2%
Highways	313	11th	2.2%	14th	119.3%
Police	74	32nd	0.5%	42nd	77.4%
State:					
Direct expenditures	\$1,334	NA	9.2%	NA	75.5%
Intergovernmental Aid (includes SDEA)	396	NA	2.7%	NA	76.9%
Higher Education	237	NA	1.6%	NA	101.6%
Public Welfare	208	NA	1.4%	NA	82.1%
Health and Hospitals	101	NA	0.7%	NA	88.1%
Highways	161	NA	1.1%	NA	95.0%
Police	8	NA	0.1%	NA	50.0%
Local:					
Direct expenditures	\$1,554	NA	10.7%	NA	100.3%
Elem. & Secondary Ed.	629	NA	4.3%	NA	98.2%
Higher Education	66	NA	0.5%	NA	230.4%
Public Welfare	6	NA	0.0%	NA	10.3%
Health and Hospitals	99	NA	0.7%	NA	92.5%
Highways	152	NA	1.0%	NA	163.7%
Police	66	NA	0.5%	NA	82.7%

In terms of overall direct expenditures, state government tends to spend less than the national average per capita and local government tends to spend slightly more than the national average per capita.

Based on the above national rankings, we spend more on a per capita basis on higher education and highways in Kansas. Expenditures by state government in operating higher education are slightly above the national average per capita, but expenditures at the local level dramatically exceed the national norms. We know that our community college system and the presence in our state of a municipal university explain a great deal of that local higher education spending. The sheer number of miles of highways maintained by state and county government in Kansas probably explains the above average figures for highways, but the relationship between state and local spending on highways indicates that we have a disproportionate share of the costs allocated to local governments.

In analyzing local government expenditures it is worthy of note that state assumption of the public welfare function has virtually eliminated local spending (10.3% of the national average per capita).

If we had "normal" local welfare costs, local direct expenditures would be even higher.

Does Kansas rely too heavily on the property tax? The answer, as shown by all of these tables, rankings and percentages is " YES".

Why does Kansas rely too heavily on the property tax? The answers, again shown by this data are:

1. The property tax is a "traditional" local revenue source in Kansas;
2. Local governments in Kansas are expected to raise more of their own revenue than their counterparts in other states, probably because they receive less aid from the state for providing services;
3. Local governments in Kansas are expected to provide more services, such as education and transportation, than their counterparts in other states, probably because state government expenditures for services such as welfare, health, police and intergovernmental aid are all less than 90% of the national average per capita.

What is the history of State Funding for Schools?

As we have seen, local property taxes constitute part of the equation for school funding. The other half of the equation lies in allocations from the state general fund, through the SDEA and income tax rebate. The relationship between the two is clear.

Yet, in the midst of the tax debate, little focus has been given to spending. What are the state's priorities and where do general fund dollars go? What trends are we seeing? And what do these trends say about the reliance on property taxes?

For many years a valid commitment implied that the state would aim toward the goal of providing 50% of the funds needed for the general operating funds for local schools. For several years, progress was being made toward that goal. However, in the current administration that trend is being reversed.

Some will point out that \$211 million in new money has been put into elementary and secondary education since Fiscal Year 1987, and while that figure is accurate on the surface, it demands further examination.

First, it must be noted that using Fiscal Year 1987 as the base year, gives a boost to later figures since the FY 87 numbers used as a base represent a recision which the Legislature was forced (because of poor state fiscal reports) to enact shortly after convening in January, 1987. At that time, more than \$60 million was cut from the state's budget; \$24 million from K-12 education. Thus, using FY 1987 figures,

post-recision, means an automatic boost to the total amount of dollars allocated for education from FY 87 through FY 90.

Next, the total figures also includes the state payment of local employers costs for KPERS for educational employees.

Most importantly, as you will see on the chart outlined later, the \$211 million added to K-12 education since FY 87 represents a decrease in the percentage of the state general fund dedicated to K-12 education.

In fact, during the past administrations, the trend was to devote more of the general fund for education. In the most recent administration, that trend has been reversed and we are seeing a smaller share of the general fund appropriated for K-12 education. Indeed, from FY 87 through FY 90, the percentage of the general fund devoted to education has slipped from 40.3% to 38.9%.

Another factor worth noting is that the Legislature has increased the funding, especially for categorical programs (special education) and SDEA, beyond what the governor's recommendations have been. From FY 87 through FY 90, legislators added a total of \$43.8 million more than was recommended by the governor. Thus, the commitment to education has come primarily from lawmakers.

It is important to note, however, that the once-promised "full funding" for mandated programs, such as special education and transportation, has yet to materialize. As these costs increase, the state's percentage commitment to these programs has decreased and the current governor's recommendations would reduce this commitment even further. Since these programs are mandated and schools cannot "opt out" of their provisions, funds must be found. Transfers of funds from the school district general fund to categorical funds diminish the district's ability to adequately provide for salary increases and educational programs for the majority of students. Such transfers also necessitate increasing local taxes to pay for federal and state mandated programs.

Also important to the overall school finance picture is the automatic demand transfer from the state general fund in the form of income tax rebates to school districts. The income tax rebate was set at 20% for many years; then increased to 23% for FY 90 and to 24% for FY 91 on action by the Legislature. This increase in the demand transfer has boosted the dollars allocated for K-12 education out of the state general fund.

The chart included here presents a snapshot view of education funding since FY 1976 and is worthy of examination for the trends it highlights and the data not previously shared.

The attached table shows several aspects of state spending on elementary and secondary education. Periods of time are grouped into gubernatorial administrations; beginning with the first budget recommended by Governor Bennett in January 1975--the budget for state fiscal year 1976 running from July 1975 through June 1976, and continuing through each successive governor's elected term(s).

6-10

Column 1. This figure represents actual State General Fund operating expenditures for each fiscal year. This does not include capital improvements but does include state operations, aid to local units, and other assistance grants and benefits. As in all the columns, numbers are rounded to the nearest \$1,000. State General Fund capital improvements expenditures are excluded from the analysis because they are variable, subject to construction timetables rather than appropriations amounts, and heavily affected by the availability, or lack thereof, of Federal Revenue Sharing monies during the early and middle 1970s.

Column 2. This figure represents appropriations for General State Aid under the SDEA (not including transportation aid) plus the amounts distributed during the fiscal year under the Income Tax Rebate program. Obviously, both of these programs have been amended several times during the periods shown here. Next to column 2 is the percent (%) increase in this amount from the previous year. It is interesting to note that the two highest percentage increases occurred during the first years of two governors' terms; new governors sometimes like making a big "splash".

Column 3. This column shows the local property taxes that were required each year to make up the remainder of the statewide school district budgets. Obviously, the property tax increases tend to be lower in years when the state aid increases are higher.

Column 4. This column shows total school district general fund budgets statewide and the percentage changes from year to year. During this time period, several things have affected what is, and is not, included in the general fund. Levies that formerly were outside of the general fund have been included for historical purposes. You will note that the years of higher inflation and higher budget limits during the 1970s show greater percentage increases in total spending.

Column 2 as a percentage of column 4 is shown next to column 4. This figure is popularly considered to be the level of "state support" for elementary and secondary education. For a time, particularly during "Carlin II", there was an oft-stated goal of increasing that percentage to 50%.

Column 5. This column shows other expenditures from the State General Fund for elementary and secondary education. These amounts include categorical aid programs and the contribution the state makes on behalf of school employers to the retirement system. They do not include operating expenditures of the State Department of Education, aid programs included there but directed to post-secondary programs like community colleges and Washburn, or other state expenditures for education for the system operated by the Board of Regents. Growth in column 5 has been significant and one could argue that these monies might have otherwise provided more aid to "basic education". For example, the special education categorical aid program has increased almost nine-fold during this time period, primarily because promised federal funds have not been forthcoming.

Column 6. This column represents total state general fund expenditures for elementary and secondary education (col. 2 + col. 5). The percentage increases from year-to-year in this column are interesting: when greater increases were available for "col. 5", somewhat lesser increases show up in "col. 2".

Column 7. This column is the "bottom line" of total state commitment. This figure is the percent of total State General Fund actual expenditures each year devoted to elementary and secondary education; the "slice of the total pie" if you will, regardless of how big the total pie was in any given year. There is a consistency over the time period shown and the current governor does not have a remarkably worse record than his predecessors. Keep in mind that any minor shift in these percentages from year-to-year may involve millions of dollars and may represent agonizing policy decisions for the legislature. A shift of even one or two percentage points may represent a major policy emphasis. This column does show "Carlin II" as a time period when the state at least moved toward a greater level of commitment.

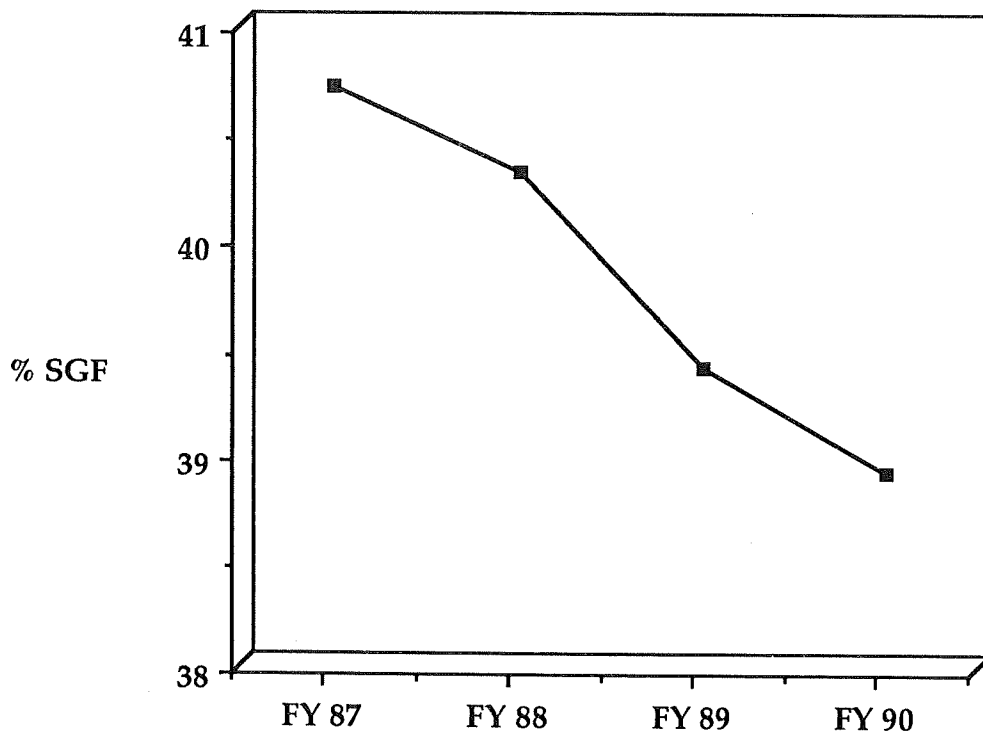
Kansas Association of School Boards--Research Department

SPENDING FOR ELEMENTARY AND SECONDARY EDUCATION IN KANSAS
FY 1976 THROUGH Estimated FY 1990

	Col. 1	Col. 2		Col. 3		Col. 4		**	Col. 5		Col. 6		Col. 7
	SGF Tot. Oper. Exp. Actual (thous)	Gen. St. Aid & Inc. Tax Rebate (thous)	% Inc prior yr.	Required Prop. Tax Local \$\$ (thous)	% Inc. prior yr.	Tot. G.F. Budgets of USDs (thous)	% Inc. prior yr.	** Col. 2 as % Col. 4 **	Other SGF K-12 Educ. Act. Exp. (thous)	% Inc. prior yr.	Tot. SGF K-12 Educ. Act. Exp. Col. 2+5	% Inc. prior yr.	STATE COMMITMENT Col. 6 as % of Col 1.
Bennett													
FY76	694,316	223,368	18.2%	299,637	8.5%	523,005	12.4%	42.7%	53,767	20.9%	277,135	18.6%	39.9%
77	810,303	249,649	11.8%	323,610	8.0%	573,259	9.6%	43.5%	67,617	25.8%	317,266	14.5%	39.2%
78	837,185	252,975	1.3%	361,988	11.9%	614,963	7.3%	41.1%	76,771	13.5%	329,746	3.9%	39.4%
79	962,570	284,219	12.4%	386,746	6.8%	670,965	9.1%	42.4%	82,565	11.5%	366,784	11.2%	38.1%
Carlin I													
FY80	1,104,822	338,589	19.1%	386,472	-0.1%	725,061	8.0%	46.7%	97,821	18.5%	436,410	18.9%	39.5%
81	1,251,186	375,348	10.9%	433,796	12.2%	809,144	11.6%	46.4%	109,946	12.4%	485,294	11.2%	38.8%
82	1,330,997	404,286	7.7%	469,150	8.1%	873,436	7.9%	46.3%	120,082	9.2%	524,368	8.1%	39.4%
83	1,403,616	426,130	5.4%	529,294	12.8%	955,424	9.4%	44.6%	135,014	12.4%	561,144	7.0%	40.0%
Carlin II													
FY84	1,494,702	465,064	9.1%	566,793	7.1%	1,031,857	8.0%	45.1%	143,203	6.0%	608,267	8.4%	40.7%
85	1,624,322	513,081	10.3%	616,174	8.7%	1,129,255	9.4%	45.4%	156,002	8.9%	669,083	10.0%	41.2%
86	1,727,376	550,513	7.3%	680,933	10.5%	1,231,446	9.0%	44.7%	165,204	5.9%	715,717	7.0%	41.4%
87	1,717,834	542,784	-1.4%	744,928	9.4%	1,287,712	4.6%	42.2%	156,431	-5.3%	699,215	-2.3%	40.7%
Hayden													
FY88	1,889,852	577,811	6.5%	788,714	5.9%	1,366,525	6.1%	42.3%	183,363	17.2%	761,174	8.9%	40.3%
89	2,100,357	641,076	10.9%	816,975	3.6%	1,458,051	6.7%	44.0%	187,288	2.1%	828,364	8.8%	39.4%
Est. 90	2,344,057	705,691	10.1%	864,809	5.6%	1,570,500	7.7%	44.9%	205,321	9.6%	911,012	10.0%	38.9%

**Often referred to as "state support" of elementary and secondary education. During "Carlin II", the professed goal was 50.0%.

% State general fund for K-12 education



Some questions arise in examination of this data. And some answers are apparent.

1. Are we still trying to fund 50% of USD general funds with state dollars? The data says NO.
2. Are we showing the same trend in increasing K-12's slice of the state general fund pie, which we did during the Carlin administrations? Clearly, not.
3. Is the state looking toward "full funding" for mandated programs? The trend indicates this goal has been abandoned.
4. What does the decreasing share of state general fund dollars mean for local property taxes? They must increase to provide for mandated programs underway in Kansas' schools.

What is the Governor's Proposal for School Finance for FY 1991?

Another element of the debate over property taxes which concerns us, primarily because of its immediacy, is the Governor's recommendation for funding of the School District Equalization Act (SDEA) for FY 1991. Frankly, we do not understand what is being recommended.

The Governor's budget contains an amount of state general fund money for General Aid under the SDEA. The budget also contains the consensus estimate of disbursements to be made during FY 1991 under the School District Income Tax Rebate program. Finally, the budget contains recommended amendments to the budget limitations provisions of the SDEA; amendments which--if adopted by the Legislature--will essentially determine total spending by the school districts of the state.

Using the above elements of the Governor's budget, the Department of Education has been able to produce a "school finance printout" showing the estimated impact upon each school district of these recommendations; how much state aid they will receive, how much income tax rebate money will be sent to them, and how much their local property taxes will increase or decrease to finance the allowable budget. The latter estimate is also presented in terms of the increase or decrease in the local mill levy for schools which may occur. This school finance "printout" has received considerable press attention as "the Governor's recommendation" and the press, the public and local school boards are relying on it as an essential part of their understanding of just what the Legislature is considering.

But, the Governor has also recommended an "ironclad tax lid" which would purportedly restrict all local governments' ability to levy taxes. In the case of school districts, which function under the mechanisms of the SDEA (mechanisms which have as their fundamental basis the "equal protection" requirements of constitutional law) such a restriction would render much of the SDEA meaningless. Using the SDEA mechanisms, the Governor could theoretically have recommended sufficient state aid moneys to ensure that an "ironclad tax lid" would indeed be

possible in each and every school district in the state; of course, he did not.

If these two conflicting recommendations are enacted, we can easily foresee a school district, or group of school districts, so confused and so aggrieved by a tax limitation, a budget limitation, and insufficient state aid (all working at cross purposes to one another within a mathematical equation proscribed in the SDEA) that they would seek recourse in the courts. Presumably, this recourse would include--if nothing else--an explanation from a judge as to just how this is all supposed to work.

We are left then with a rather basic quandary. How does the Governor intend to superimpose a "tax lid" upon the requirements of the SDEA mechanisms? What exactly is the Governor's school finance recommendation for FY 1991?

Is a Constitutional Amendment Necessary?

We urge the legislature to carefully weigh the pros and cons of amending the Kansas Constitution before complete information is available on the effects of classification and reappraisal. A constitutional amendment is a drastic step and only advisable when 1) there is a clear need based upon accurate information; and 2) lesser remedies are not available.

If the desire of state government is to reduce reliance on the property tax, no constitutional amendment is necessary. HCR 5040 (Kansas Proposition 13) is heralded as a constitutional salvation, but California did not initially amend its constitution to accomplish a tax lid or a tax rollback. The original Proposition 13 was enacted as a statutory measure through the initiative process. The California system of statutory enactment and constitutional amendment is totally unlike that in Kansas.

Proposed Alternative Revenue Resources

Material accompanying HCR 5040 proposes local option sales and/or income taxes to offset the loss in revenue from property taxes. Such a broad proposal ignores the vast differences among the school districts in Kansas. It presupposes that each district could enact taxes in an amount sufficient to replace a 20% ad valorem tax reduction. Examples are rampant on the inequities of such a "local" remedy.

1. Sales and income taxes may prove a viable option in urban districts but would cause as great an outcry from those affected as the property tax issue does today.
2. School districts do not follow county, city or township boundaries. Nor do all school districts contain retail centers or large employers. If USD 501 (Topeka) enacts a sales tax

and USD 437 (Auburn/Washburn) does not--Is there hope for retail business in the heart of Topeka?

3. Forty-three (43) counties in Kansas, out of 105, had less than \$1.0 million in state sales tax receipts in FY 1989. That is the equivalent of state sales taxes on annual gross sales of \$23.5 million. That level of economic activity is less than the annual gross sales of one shopping center in Shawnee County, or one average Wal-Mart store, or even two average urban grocery stores.
4. What is the fiscal note for collection of local sales tax for school districts?
5. Retail outlets may be within the boundaries of one city but not in the boundaries of that city's major school district. A store located in Shawnee county, within Topeka city limits and the Seaman school district (USD 345) may be required to collect three separate local option sales taxes. Presumably Shawnee county will distribute the taxes to all local subdivisions.
6. May each local governmental unit enact its own local tax? Sumner county has part or all of eleven separate school districts; the city of Wellington and several smaller cities. How is a local option sales tax adopted and collected?
7. A local option income tax is certainly a viable means of relieving reliance on property tax. However, it does not have equal affects across the state. In agriculturally strong parts of our state, income tax alone cannot meet the needs of local school districts.

Equal Protection

School finance laws have been struck down recently in Texas, Kentucky, and Montana, and suits are pending in other states. The plaintiffs in those states have successfully shown that education is a state function and that the states have an obligation to ensure relatively equal opportunity to all students regardless of district wealth. The Kansas School District Equalization Act has stood for seventeen years as a model for other states. But in recent years, because of tampering with the formula, we are regressing. Most of the proposals for immediate tax relief fail to take into account the effects on school district financing.

Amending the Constitution only to have the effect of that action be a wiping out of the State's method of financing schools is ludicrous.

Conclusion

* The "tax problems" currently facing Kansas policymakers lend themselves to a myriad of solutions. Such solutions, so far, vary from the cumbersome to the incomplete, yet the search is on for the most palatable answer which will extricate us from the "property tax crisis."

* We believe it is important that any solution be attempted in light of full information and in light of the impact on those most directly affected.

* Our attempt here has been to focus on the reliance on property taxes, to put that reliance in perspective, to examine some proffered solutions, to review the interaction of property taxes and our education system, and to survey state spending, particularly on K-12 education.

* We have learned that Kansas does rely strongly on the property tax to fund local government and education; too, we have learned that Kansas' local units of government are called upon, and directed, to provide greater services than most other local units nationwide.

* We have learned that Kansas relies less on revenue from sales and income tax than other states.

* We have learned that when the state pays a greater share of the cost for local services, reliance on the property tax can be reduced. This is especially true in K-12 education where state dollars invested in the SDEA have a direct impact on levels of local property taxes.

* We have learned that while added money has been spent on K-12 education, the share of the state's general fund devoted to K-12 education has been decreasing.

* We have examined some "solutions" to the tax crisis and have found them wanting.

* And we have learned that there was some methodology applied to the development of a classification system intended to prevent the chaos which could have occurred after reappraisal.

* While the full body of information needed to develop a solution to this tax problem without creating even greater burdens is not yet available, we believe the information provided here can give some focus to future debates.

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