

Approved January 30, 1991  
Date

MINUTES OF THE HOUSE COMMITTEE ON EDUCATION

The meeting was called to order by Representative Rick Bowden at  
Chairperson

3:30 ~~a.m.~~ p.m. on January 28, 19 91 in room 519-S of the Capitol.

All members were present except:

All Present

Committee staff present:

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

Conferees appearing before the committee:

Ben Barrett, Legislative Services

The meeting was called to order by Chairman Bowden.

An explanation of bills by Avis Swartzman, Revisor of Statutes Office, was made. Ms. Swartzman explained HB 2067, By Committee on Education, Concerning school districts' procedures upon orders from the state fire marshal regarding school buildings. Rep. Crumbaker made a Motion to introduce HB 2067. It was seconded by Rep. Praeger. The Motion carried.

Ms. Swartzman also explained HB 2066, By Committee on Education, Concerning school districts' procedures for modification of limitations on bonded indebtedness. Rep. Reinhardt made a Motion to introduce HB 2067. It was seconded by Rep. Empson. The Motion carried. Rep. Marvin Smith requested to be recorded as voting "no" on the introduction of this bill.

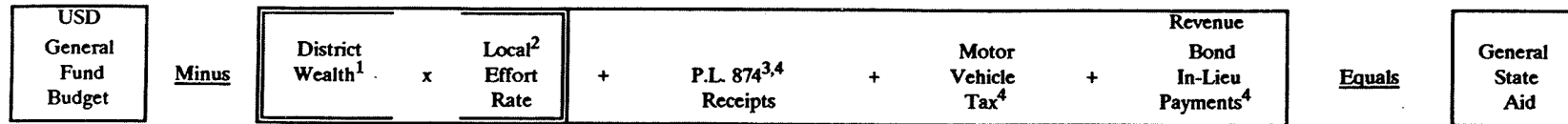
Chairman Bowden then asked Ben Barrett of Legislative Services to present the briefing on the School Finance Interim Committee Report. He explained the formula that is used in the calculating of school finance. (Attachment 1) Questions from committee members were answered afterward by Mr. Barrett.

After the briefing, Chairman Bowden referred to the minutes of the January 23, meeting and asked for approval of these minutes. Rep. Reinhardt made a Motion to approve the minutes of January 23 and Rep. Praeger seconded the motion. The Motion carried. The minutes for January 23 were approved and the minutes from the January 24 meeting were given to members for review.

The meeting was adjourned at 4:45 p.m with the next meeting scheduled for January 29, 1991, at 3:30 p.m. in room 519-S.



**KANSAS SCHOOL DISTRICT EQUALIZATION ACT:  
Basic General State Aid Formula 1989-90  
(Ignoring the "Hold Harmless" Aid)**



1) Average of sum of assessed property valuation and resident taxable income in the USD for the two most recent years for which both such figures are available. For 1989-90 and 1990-91, "district wealth" is the average of the sum of (a) taxable income of resident individuals within the district for the two most recent years for which such data are available and (b) the adjusted valuation of the district for the 1988 tax year, modified by counting 50 percent of merchants and manufacturers inventory, livestock, and business machinery and equipment, and the assessed valuation of the district for the 1989 tax year.

2) DISTRICT'S BUDGET PER PUPIL (BPP)  
BPP "NORM" FOR THE DISTRICT'S ENROLLMENT CATEGORY

x 2.652% (EST.)\*

= LOCAL EFFORT RATE

ESTIMATED 1989-90 BPP "NORMS"

<u>ENROLLMENT (E)</u>	<u>"NORM" BPP</u>	<u>ADJUSTMENTS</u>
Under 200	\$ 5,166 <sup>a</sup>	NONE
200-399	5,166 <sup>b</sup>	\$1,245 (E-200)
400-1,799	4,917 <sup>c</sup>	1,179 (E-400)
1,800-9,999	3,267 <sup>d</sup>	NONE
10,000 and Over	3,593 <sup>e</sup>	NONE

\* Set by State Board of Education within the limits of appropriations for state school equalization act.

- a) Median of 200-399 enrollment category
- b) Median of 200-399 enrollment category to median of 400-499 enrollment interval
- c) Median of 400-499 enrollment interval to median used for the fourth enrollment category
- d) Median in category, increased by 2.5 percent (1989-90)
- e) Median in category

3) Applicable amount determined under federal rules and regulations based upon a ratio of USD operating revenues that are "equalized."

4) Amount of prior year's receipts from these sources credited to the USD general fund.

## SUMMARY OF MAIN FEATURES OF THE SCHOOL DISTRICT EQUALIZATION ACT (SDEA)

The general state aid formula of the SDEA is based upon a modification of the "power equalization" principle. This approach to school finance was adopted in 1973. The formula is applied to a school district's general operating fund. A summary of the main provisions of the SDEA follows:

### I. Budget Controls

USD general fund budgets are subject to statutorily imposed controls. There are no tax levy or tax rate controls for the general fund.

The law permits a USD to increase its general fund budget per pupil (BPP) to the lesser of the "determinable percentage" (6 percentage points above 103 percent, i.e., 109 percent) of the district's BPP in the preceding school year or 103 percent of the median BPP for the previous year of districts in the same enrollment category, whichever is lower. Any district may budget up to 103 percent of its BPP in the preceding year.

The budget control is reviewed each year by the Legislature; it often is modified for the succeeding school year. For 1989-90 the applicable budget control range is 102 percent to 104.5 percent, plus 1 percent subject to a 5 percent protest petition election.

Budget controls are made more flexible by other provisions of the SDEA re inordinate increases in social security, utilities (water, heat, electricity), and insurance expenditures; elections to exceed basic limitations; accumulation of unused budget authority; enrollment declines; and appeals to the State Board of Tax Appeals.

### II. General State Aid Computation

A USD's entitlement of general state aid is determined by subtracting its "local effort" from the legally authorized general fund budget. Local effort consists of the sum of "district wealth" times the USD's local effort rate (LER); and amounts received in the general fund in the prior year from federal impact aid (based on federally qualified percentage), from the motor vehicle tax, and from revenue bond in-lieu payments.

1. District Wealth. District wealth is the average of the sum of the taxable income of resident individuals within a district and the assessed valuation of the district for the most recent two years for which such data are available. For 1989-90 and 1990-91, district wealth is the average of the sum of (a) taxable income of resident individuals of the district for the two most recent years for which such data are available and (b) the adjusted valuation of the district (30 percent level) for the 1988 tax year, modified by counting 50 percent of merchants and manufacturers inventory, livestock, and business machinery and equipment, and the assessed valuation of the district for the 1989 tax year.
2. Local Effort Rate (LER). The LER is a percentage which is determined by the State Board of Education in accord with legislative appropriations and applied to a specified "norm" BPP, as such norm BPPs are determined under a schedule which divides USDs into enrollment categories based upon an analysis of operating costs per pupil. The LER of a USD is more or less than the LER norm for the district's enrollment category in the same proportion that a district's BPP is more or less than the norm BPP for the enrollment category.
3. Impact Aid. Impact aid funds are federal P.L. 874 funds paid to USDs to offset the adverse effects of certain federal activities on the tax base of school districts. Impact aid funds received for major disasters and for the low-rent housing program are excluded from the local effort computation.
4. Motor Vehicle Tax. The special tax on motor vehicles based on value (in lieu of a property tax) is allocated by the county treasurer proportionately to taxing units, including school districts.
5. Revenue Bond In-Lieu Payments. In some instances, school districts receive payments in lieu of property taxes relative to properties that are off the tax rolls due to the issuance of industrial or port authority revenue bonds.

### III. Hold Harmless Aid

For 1989-90 only, if a district's general state aid and income tax rebate (combined) in 1989-90 is less than the amount received in 1988-89, the district receives "hold harmless" aid equal to 93.75 percent of the difference.

### IV. Income Tax Rebate

Each USD receives from the state an amount equal to 20 percent of the state individual income tax liability after all credits, except for credits for taxes paid to another state and except for withholding and estimates, of the residents of the district. The rebate increases to 23 percent for tax year 1989 and to 24 percent for tax year 1990 and thereafter.

### V. Transportation Aid

State transportation aid is paid to all districts that transport pupils who live 2.5 miles or more from the school they attend. Aid entitlements are determined by a cost-density formula, which recognizes the higher costs of transporting pupils in low-density districts. This aid is based on the lesser of 100 percent of the computed actual cost or 100 percent of the amount per pupil computed under the cost-density formula. For FY 1990, the formula is funded at 96 percent.

Kansas Legislative Research Department  
June 30, 1990

**GENERAL STATE AID FORMULA: 1990-91**

**FOR 1990-91, THE WEALTH EQUALIZATION FORMULA FOR DETERMINING SCHOOL DISTRICT GENERAL STATE AID ENTITLEMENTS UNDER THE SDEA IS SUPERSEDED BY THE FOLLOWING DISTRIBUTION PROCEDURES.**

1. Determine the 1989-90 per pupil general state aid entitlement of the district\* and multiply that amount by the 9-20-90 enrollment.
2. Determine the amount of the decrease, if any, in a district's income tax rebate in 1990-91 from the amount received in 1989-90.
3. Apply the district's ratio of general state aid to operating expenses for 1989-90 to any amount approved by the State Board of Tax Appeals pursuant to an appeal by the district for additional 1990-91 budget authority due to construction of new or additional school facilities.

The sum of computations 1, 2, and 3\*\* yields the school district's 1990-91 general state aid entitlement.

In the event the appropriation of general state aid is more or less than the amount needed to fund the entitlements specified in computations 1 and 2, the amount of such appropriation is prorated proportionately.

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\*Includes 1989-90 "hold harmless" aid, but excludes amounts of special line item appropriations for Derby, Lorraine, Cuba, and Leoti.

\*\*This item is referred to in the law as the additional amount of general state aid.

90-512/bfb

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The budget control is reviewed each year by the Legislature; it often is modified for the succeeding school year. For 1990-91 the applicable budget control range is 101 percent to 102 percent, plus 1 percent subject to a 5 percent protest petition election.

Budget controls are made more flexible by other provisions of the SDEA re inordinate increases in social security, utilities (water, heat, electricity), and insurance expenditures; elections to exceed basic limitations; accumulation of unused budget authority; enrollment declines; and appeals to the State Board of Tax Appeals.

### II. General State Aid Computation (Not Actually Applied in 1990-91 - See Explanation on Side 1)

A USD's entitlement of general state aid is determined by subtracting its "local effort" from the legally authorized general fund budget. Local effort consists of the sum of "district wealth" times the USD's local effort rate (LER); and amounts received in the general fund in the prior year from federal impact aid (based on federally qualified percentage), from the motor vehicle tax, and from revenue bond in-lieu payments.

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### IV. Transportation Aid

State transportation aid is paid to all districts that transport pupils who live 2.5 miles or more from the school they attend. Aid entitlements are determined by a cost-density formula, which recognizes the higher costs of transporting pupils in low-density districts. This aid is based on the lesser of 100 percent of the computed actual cost or 100 percent of the amount per pupil computed under the cost-density formula. For FY 1991, the formula is funded at 96 percent.

**PROPOSAL NO. 35  
RECOMMENDATIONS OF THE  
1990 INTERIM SPECIAL COMMITTEE ON SCHOOL FINANCE**

**1. District Wealth**

The Committee recommends that, for computing general state entitlements under the SDEA, "district wealth" be defined as the sum of the assessed valuation and the amount of taxable income of resident individuals of the district produced by applying to such taxable income the same percentage as is used for determining school district income tax rebate entitlements. (Beginning with taxable year 1990, the rebate rate is 24 percent.) The assessed valuation and taxable income used for this purpose would be for the most recent year for which both such figures are available.

**2. Minimum Mill Rate**

The Committee recommends legislation to mandate that no school district may impose a general fund property tax rate of less than 30 mills. If a 30 mill rate produces more revenue than the district legally may budget for operating expenses in the school year, an amount equal to the amount that school district general fund revenues exceed the legal maximum general fund budget would be remitted to the state for distribution under the SDEA in the form of general state aid.

**3. Enrollment Categories**

The Committee recommends the merger of the fourth and fifth (two largest) enrollment categories and that the merger be phased in over the three-year period of 1991-92, 1992-93, and 1993-94. The merger for both budget control and state aid purposes would occur at the level of the medians applicable to the fifth enrollment category. In 1993-94 there again would be only four enrollment categories. After 1993-94, the actual medians of the "new" fourth enrollment category would be used. The fourth enrollment category medians would be increased by one-third of the difference between the actual medians of the two enrollment categories in 1991-92 and by one-half of the difference in 1992-93. The merger would be completed in 1993-94.

**4. State Board of Education Task Force -- Pupil Weighting System**

The Committee recommends that the State Board of Education convene a task force to assist it in examining the subject of pupil weighting. The State Board should report its findings and recommendations to both the 1991 and 1992 Legislatures.

**5. Budget Controls**

The Committee recommends for the 1991-92 school year that the per pupil budget control range be set at 102 percent to 106 percent.

**6. Special Education and Transportation Categorical Aids**

The Committee recommends FY 1992 funding for special education categorical aid at 95 percent of the "excess cost" of providing special education services and that the regular transportation aid formula be funded at 96 percent of the computed formula entitlement.

**7. Special Education -- Gifted Mandate**

The Committee recommends legislation to eliminate the requirement that school districts provide special education services to exceptional children who are gifted.

**MEMORANDUM**

**Kansas Legislative Research Department**

Room 545-N -- Statehouse  
Topeka, Kansas 66612-1586  
(913) 296-3181

January 22, 1991

**To:** Special Committee on School Finance

**Re:** Proposal No. 35 -- School Finance

**MULTI-YEAR COMPARISON OF SDEA DISTRICT WEALTH COMPONENTS**  
(Dollar Amounts in Millions)

**A. Does Not Include Averaging**

Year	Assessed Valuation	Adjusted Valuation	Taxable Income	Sum:	Percent of Total:		%	%	%
				Adj. Val. & Tax. Income	Adj. Val.	Tax. Inc.	Change: Ass. Val.	Change: Tax. Inc.	Change: Adj. Val.
1974	7,266	11,642	4,175	15,817	73.6	26.4	NA	NA	NA
1975	7,752	13,930	4,658	18,588	74.9	25.1	6.7	11.6	19.6
1976	8,329	16,304	4,894	21,198	76.9	23.1	7.5	5.1	17.0
1977	9,082	18,907	5,400	24,307	77.8	22.2	9.0	10.3	16.0
1978	9,362	20,694	5,816	26,510	78.1	21.9	3.1	7.7	9.5
1979	10,049	23,668	6,684	30,351	78.0	22.0	7.3	14.9	14.4
1980	10,151	25,557	7,378	32,935	77.6	22.4	1.0	10.4	8.0
1981	10,646	28,274	8,164	36,438	77.6	22.4	4.9	10.6	10.6
1982	11,335	28,751	8,814	37,565	76.5	23.5	6.5	8.0	1.7
1983	11,018	28,475	9,209	37,684	75.6	24.4	(2.8)	4.5	(1.0)
1984	11,208	28,919	9,918	38,837	74.5	25.5	1.7	7.7	1.6
1985	11,436	28,293	11,011	39,305	72.0	28.0	2.0	11.0	(2.2)
1986	11,201	26,655	10,949	37,604	70.9	29.1	(2.1)	(0.6)	(5.8)
1987	11,258	26,751	11,453	38,204	70.0	30.0	0.5	4.6	0.4
1988	11,351	26,793	14,035	40,828	65.6	34.4	0.8	22.5	0.2
1989	14,045	NA	18,072	32,117 <sup>(a)</sup>	43.7 <sup>(b)</sup>	56.3	23.7	28.8	NA
1990	14,254	NA	19,251	33,504 <sup>(a)</sup>	42.5 <sup>(b)</sup>	57.5	1.5	6.5	NA

NOTE: Assessed and adjusted valuations are for the year named; taxable income is for the preceding year, but is filed in the year shown.

**B. Includes Averaging**

Fiscal Year	Adjusted Valuation	Taxable Income	Sum:	Percent of Total:		%	%
			Adj. Val. & Tax. Income	Adj. Val.	Tax. Inc.	Change: Adj. Val.	Change: Tax. Inc.
1975	9,903	4,175	14,078	70.3	29.7	NA	NA
1976	10,156	4,105	14,260	71.2	28.8	2.6	(1.7)
1977	11,099	4,304	15,403	72.1	27.9	9.3	4.9
1978	12,945	4,782	17,727	73.0	27.0	16.6	11.1
1979	15,196	5,192	20,388	74.5	25.5	17.4	8.6
1980	17,459	5,698	23,157	75.4	24.6	14.9	9.8
1981	19,902	6,319	26,222	75.9	24.1	14.0	10.9
1982	22,484	7,010	29,495	76.2	23.8	13.0	10.9
1983	25,833	8,119	33,952	76.1	23.9	14.9	15.8
1984	28,513	9,012	37,524	76.0	24.0	10.4	11.0
1985	28,475	9,918	38,393	74.2	25.8	(0.1)	10.1
1986	28,919	11,011	39,931	72.4	27.6	1.6	11.0
1987	28,293	10,949	39,242	72.1	27.9	(2.2)	(0.6)
1988	27,358	11,237	38,595	70.9	29.1	(3.3)	2.6
1989	26,710	12,952	39,661	67.3	32.7	(2.4)	15.3
1990	20,419 <sup>(c)</sup>	16,054	36,472	56.0	44.0	(23.6)	23.9
1991	20,419 <sup>(c)</sup>	18,661	39,080	52.2	47.8	0.0	16.2

a) Assessed valuation plus taxable income.

b) Combination of assessed and adjusted valuation.

c) Combination of 1989 assessed and 1988 adjusted valuation.

Source of Data: Most data are from State Department of Education final state aid printouts.  
91/56/BFB



**District Wealth Under the SDEA – A Brief History**

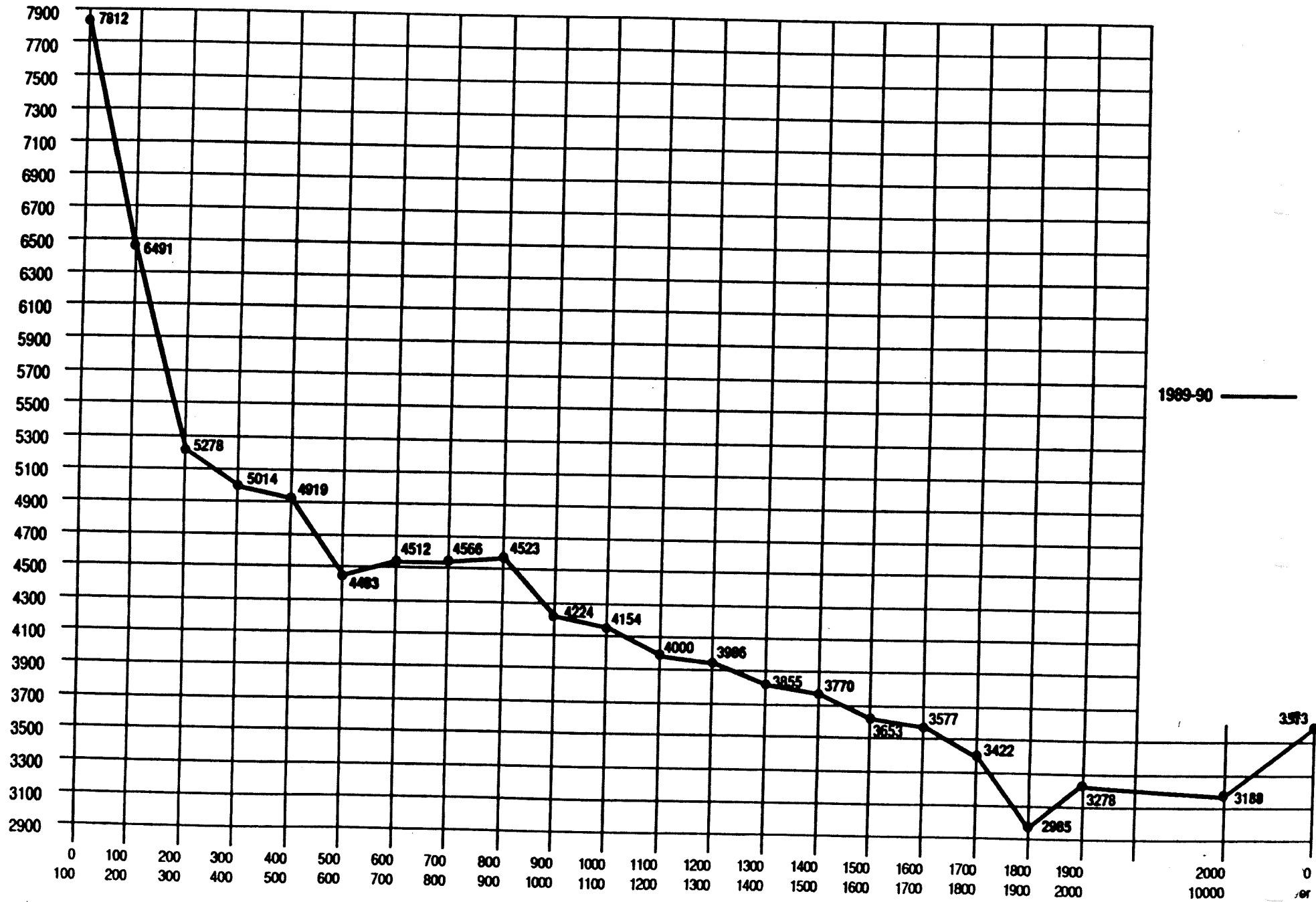
1973-74–1974-75	One year sum of adjusted valuation and taxable income in the district for the most recent year for which such data are available.  (Locally assessed real estate adjusted to 30 percent of value, the level of assessment required by statute, by use of the assessment sales ratio study plus the assessed valuation of tangible personal and state assessed property. Taxable income is the taxable income of resident individuals within the school district.)
1975-76	Three-year average of adjusted valuation and taxable income.
1976-77–1981-82	Four-year average of assessed valuation and taxable income.
1982-83	Three-year average of assessed valuation and taxable income.
1983-84	Two-year average of assessed valuation and taxable income.
1984-85–1986-87	One-year sum of assessed valuation and taxable income.
1987-88–1988-89	One and three-quarters year annualized average of assessed valuation and taxable income.
1989-90–1990-91*	Two-year average of property valuation – 1989 <u>assessed</u> valuation and 1988 adjusted valuation, modified by counting only 50 percent of the assessed valuation of merchants' and manufacturers' inventory, livestock, and business machinery and equipment – and taxable income.
1991-92–?	Two-year average of assessed valuation and taxable income.
.....	
1981	"Adjusted valuation" was modified to include, prospectively, a portion of the value of property exempt from property taxes due to issuance of industrial and port authority revenue bonds.
1982	"Adjusted valuation" was modified by removing therefrom the valuation attributed to motor vehicles, motor vehicle dealer inventories, and industrial and port authority revenue bonds. (The prior year's revenue produced from the motor vehicle tax, motor vehicle dealer stamp tax, and revenue bond payments in lieu of taxes was treated as a portion of local effort and, therefore, as a deduction in computing a school district's general state aid entitlement.)
1984	"Taxable income" was modified so that the 1983 taxable income filed in 1984 was the average of the sum of Kansas taxable income of resident individuals as determined under the Kansas income tax act with the modifications to the Kansas itemized deductions of an individual which were in effect (a) in the taxable year and (b) for the taxable year ending prior to January 1, 1983.
1990	Taxable income cap added – for any year, the taxable income of a district used for computing general state aid entitlements may not exceed 175 percent of such figure for the preceding year.

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\* Has no bearing on equalization aid distributions in this year.

Kansas Legislative Research Department and  
Division of Financial Services, State Department of Education  
January 22, 1991

# USDs GENERAL FUND BUDGET PER PUPIL BY ENROLLMENT CATEGORY — 1989-90



**COMPARISON OF KEY FEATURES OF THE SCHOOL DISTRICT EQUALIZATION ACT (SDEA),  
THE GOVERNOR'S RECOMMENDATIONS, AND THE 1990 INTERIM SPECIAL COMMITTEE  
ON SCHOOL FINANCE RECOMMENDATIONS**

1991-92

	<u>Current Law</u>	<u>Governor's Recommendation</u>	<u>Interim Committee (1991 S.B. 26)<sup>(1)</sup></u>
<b>BUDGET PER PUPIL (BPP) CONTROLS</b>			
1991-92 range	103%-109%	101%-103%	102%-106%
4th enrollment cat. adj.	1990-91 median increased to 107.1% of actual for 1989-90. In 1991-92 and subsequent years, median used may not be below 107.1 of the 1989-90 median	after budget controls are applied, increase BPP of district by 4.4 percent, <sup>(2)</sup> but may not exceed the median BPP of the 5th enrollment category	increase the median BPP by 4.4 percent <sup>(2)</sup> before the BPP controls are applied
additional 1%, subject to protest petition election	no provision	no provision	no provision
"permanent" budget control range	103%-109%	103%-109%	103%-109%
<b>ENROLLMENT CATEGORIES</b>			
merger of 4th and 5th	no provision (however, budget control and state aid medians may not be below 107.1 percent of such 1989-90 medians)	phased in -- completed in 1993-94 (1/3 of difference -- 1991-92; 1/2 of difference -- 1992-93; level of districts over 10,000 -- 1993-94  BPP adjustment occurs <u>after</u> application of basic budget controls	phased-in -- completed in 1993-94 (1/3 of difference -- 1991-92; 1/2 of difference -- 1992-93; level of districts over 10,000 -- 1993-94)  BPP adjustment is to the median BPP <u>before</u> application of the basic budget controls
<b>DISTRICT WEALTH</b>			
definition	2-year average: assessed valuation and taxable income	1-year sum: assessed valuation and 24% of taxable income <sup>(3)</sup>	1-year sum: assessed valuation and 24% of taxable income <sup>(3)</sup>

	<u>Current Law</u>	<u>Governor's Recommendation</u>	<u>Interim Committee (1991 S.B. 26)<sup>(1)</sup></u>
<b>MINIMUM TAX RATE</b>			
specified minimum general fund rate for school districts	no provision	no provision	30 mills amount that exceeds the legal maximum general fund budget produced by a 30-mill levy plus other school district general fund resources sent to state for use as SDEA aid
<b>NEW STATE AID MECHANISM</b>			
establishes SDAVTRF	no provision	yes distribution based on district's general fund tax levy proportion of total school district general fund levies	no provision
<b>INCOME TAX REBATE</b>			
main provisions	24% not deducted in computing general state aid	24% not deducted in computing general state aid	24% not deducted in computing general state aid

1. Assumes addition of a technical amendment.
2. The actual language calls for an increase equal to one-third of the difference between the actual 4th and 5th enrollment category median BPPs. Currently, this equates to 4.4 percent.
3. The actual language ties the taxable income component to the income tax rebate percentage for the taxable year preceding the taxable year in which the current school year commences.

UNIFIED SCHOOL DISTRICTS — SELECTED FINANCIAL DATA, ENROLLMENT, AND CERTIFICATED EMPLOYEES  
1972-73 to Est. 1990-91

Dollars in Thousands

	1972-73 — 1980-81								
	1972-73*	1973-74	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	1980-81
<b>School District Equalization</b>									
General State Aid	98,562	154,822	175,060	197,328	211,511	216,211	245,407	279,777	312,269
Income Tax Rebate	0	2,017 (a)	13,972	26,040	38,138	36,764	38,812	58,812	63,079
Subtotal	98,562	156,839	189,032	223,368	249,649	252,975	284,219	338,589	375,348
Transportation Aid	6,000	11,554	12,801	14,533	15,840	17,543	22,036	24,844	29,959
Total	104,562	168,393	201,833	237,901	265,489	270,518	306,255	363,433	405,307
Incr. Over Prior Year	0	63,631	33,640	38,068	27,588	5,029	35,737	57,178	41,874
<b>Budgets</b>									
General Fund(1)	386,217	425,990	465,154	523,005	573,259	614,963	670,965	725,061	809,144
Incr. Over Prior Year	0	39,773	39,164	57,851	50,254	41,704	56,002	54,096	84,083
Budget Controls	0	5-15%	7-15%	10-15%	7-15%	5-15%	6-15%	6-16%	9-19%
<b>General State Aid and Income Tax Rebate Percent of USD General Fund Budgets</b>									
	25.5	36.8	40.6	42.7	43.5	41.1	42.4	46.7	46.4
<b>Tax Levies — General Fund</b>									
Property Tax — General Fund and Levies now Part of General Fund(2,3)	257,902	222,385	273,668	294,043	317,967	363,815	375,161	368,965	384,062
MV Dealers' Stamp Tax(4)	0	0	0	0	0	0	400 (f)	578	551
Motor Vehicle Tax	0	0	0	0	0	0	0	0	12,526 (g)
Total	257,902	222,385	273,668	294,043	317,967	363,815	375,561	369,543	397,139
Incr. Over Prior Year	0	(35,517)	51,283	20,375	23,924	45,848	11,746	(6,018)	27,596
<b>Other State Aids</b>									
KPERS—School(5)	14,937	15,785	20,126	24,587	34,733	37,668	34,830	37,051	36,305
Special Education	4,183	5,481	9,475	12,088	14,322	18,402	22,327	32,112	39,415
Deaf/Blind & SH	39	67	67	80	82	74	73	71	96
Driver Education	900	900	1,200	1,200	1,200	1,300	1,400	1,534	1,428
Vocational Education	255	341	396	438	479	503	597	639	683
Ft. Leavenworth USD	510	683	687	692	676	690	638	667	705
Food Assistance	0	833	898	1,317	1,447	1,845	2,021	2,162	2,267
Adult Basic Education	0	0	26	32	38	46	43	40	39
Bilingual Education	0	0	0	0	0	0	0	235	477
Motorcycle Safety	0	0	0	0	0	0	0	0	0
Mineral Production Tax	0	0	0	0	0	0	0	0	0
Inservice Education	0	0	0	0	0	0	0	0	0
Asbestos Aid	0	0	0	0	0	0	0	0	0
Human Sexuality/Aids	0	0	0	0	0	0	0	0	0
Building Based Ed.	0	0	0	0	0	0	0	0	0
At Risk Pupil/Innovative	0	0	0	0	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0	0	0	0
Loc. Ad Val. Tax Red.	10,700	2,500	0	0	0	0	0	0	0
Total	31,524	26,590	32,875	40,434	52,977	60,528	61,929	74,511	81,415
Incr. Over Prior Year	0	(4,934)	6,285	7,559	12,543	7,551	1,401	12,582	6,904
<b>Total State Aid</b>									
State General Fund	135,186	193,883	233,508	277,135	317,266	329,746	366,784	436,410	485,294
Incr. Over Prior Year	0	58,697	39,625	43,627	40,131	12,480	37,038	69,626	48,884
State Safety Fund	900	900	1,200	1,200	1,200	1,300	1,400	1,534	1,428
Motorcycle Safety Fund	0	0	0	0	0	0	0	0	0
At Risk Pupil/Innovative	0	0	0	0	0	0	0	0	0
Mineral Production Tax	0	0	0	0	0	0	0	0	0
Total	136,086	194,783	234,708	278,335	318,466	331,046	368,184	437,944	486,722
Incr. Over Prior Year	0	58,697	39,925	43,627	40,131	12,580	37,138	69,760	48,778
<b>Enrollment, K-12(6)</b>									
FTE, Sept. 20(7)	474,747	459,059	446,993	441,504	435,771	426,983	414,536	404,289	396,368
Change from Prior Year	0	(15,688)	(12,066)	(5,489)	(5,733)	(8,788)	(12,447)	(10,247)	(7,921)
<b>Certificated Employees(8)</b>									
	29,542	29,547	29,862	30,389	30,586	30,565	30,755	30,703	30,899
Change from Prior Year	0	5	315	527	197	(21)	190	(52)	196

	1981-82 -- 1986-87					
	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87
<b>School District Equalization</b>						
General State Aid	325,915	347,393	375,804	411,712	442,041	435,001 (b)
Income Tax Rebate	78,371	78,737	89,260	101,369	108,472	107,783
Subtotal	404,286	426,130	465,064	513,081	550,513	542,784
Transportation Aid	33,433	36,669	37,760	39,536	41,916	42,478
Total	437,719	462,799	502,824	552,617	592,429	585,262
Incr. Over Prior Year	32,412	25,080	40,025	49,793	39,812	(7,167)
<b>Budgets</b>						
General Fund(1)	873,436	955,424	1,031,857	1,129,255 (c)	1,231,446	1,287,712 (b)
Incr. Over Prior Year	64,292	81,988	76,433	97,398	102,191	56,266
Budget Controls	5-15%	6.25-12.5%	5-15%	6-10%	5-15%	2-3.5%
<b>General State Aid and Income Tax Rebate Percent of USD General Fund Budgets</b>						
	46.3	44.6	45.1	45.4	44.7	42.2
<b>Tax Levies -- General Fund</b>						
Property Tax - General Fund and Levies now Part of General Fund(2,3)						
MV Dealers' Stamp Tax(4)	700	585	850	822	1,144	1,203 (b)
Motor Vehicle Tax	43,316 (h)	44,934	60,575	69,729	78,519	88,537
Total	478,177	498,902	547,272	581,728	642,527	665,060
Incr. Over Prior Year	81,038	20,725	48,370	34,454	60,801	22,533
<b>Other State Aids</b>						
KPERS-School(5)	35,481	36,283	37,928	41,088	41,456	32,607
Special Education	46,613	57,440	62,662	70,418	76,384	76,443 (b)
Deaf/Blind & SH	92	75	21	82	85	82
Driver Education	1,291	1,321	1,340	1,357	1,334	1,362
Vocational Education	752	794	876	876	876	373
Ft. Leavenworth USD	755	782	870	906	932	899
Food Assistance	2,458	2,390	2,388	2,399	2,402	2,384
Adult Basic Education	52	54	53	53	57	40
Bilingual Education	446	547	645	644	645	619
Motorcycle Safety	0	21	72	62	56	57
Mineral Production Tax	0	0	3,025	3,882	3,689	2,197
Inservice Education	0	0	0	0	451	508
Asbestos Aid	0	0	0	0	0	0
Human Sexuality/Aids	0	0	0	0	0	0
Building Based Ed.	0	0	0	0	0	0
At Risk Pupil/Innovative	0	0	0	0	0	0
Parent Education Program	0	0	0	0	0	0
Loc. Ad Val. Tax Red.	0	0	0	0	0	0
Total	87,940	99,687	109,880	121,767	128,367	117,569
Incr. Over Prior Year	6,525	11,747	10,193	11,887	6,600	(10,798)
<b>Total State Aid</b>						
State General Fund	524,368	561,144	608,267	669,083	715,717	699,215
Incr. Over Prior Year	39,074	36,776	47,123	60,816	46,634	(16,502)
State Safety Fund	1,291	1,321	1,340	1,357	1,334	1,362
Motorcycle Safety Fund	0	21	72	62	56	57
At Risk Pupil/Innovative	0	0	0	0	0	0
Mineral Production Tax	0	0	3,025	3,882	3,689	2,197
Total	525,659	562,488	612,704	674,384	720,798	702,831
Incr. Over Prior Year	38,937	36,827	50,218	61,680	46,412	(17,965)
<b>Enrollment, K-12(6)</b>						
FTE, Sept. 20(7)	391,052	387,658	385,620	385,229	387,938	394,409 (b)
Change from Prior Year	(5,318)	(3,394)	(2,038)	(391)	2,709	6,471
<b>Certified Employees(8)</b>						
	30,631	30,504	30,545	30,859	31,294	31,688
Change from Prior Year	(268)	(127)	41	314	435	374

	1987-88	1988-89	1989-90	Estimated 1990-91**	Increase, 1972-73 to 1990-91		
					Amount	Percent	
<b>School District Equalization</b>							
General State Aid	456,104	489,382 (f)	539,066 (j)	545,920 (k)	447,358	453.9	
Income Tax Rebate	121,707	152,053	187,274	189,720	189,720	0.0	
Subtotal	577,811	641,435	706,340	735,640	637,078	648.4	
Transportation Aid	40,629	42,446	44,489	47,815	41,615	693.6	
Total	618,440	683,881	750,829	783,255	678,693	649.1	
Incr. Over Prior Year	33,178	65,441	66,948	32,426			
<b>Budgets</b>							
General Fund(1)	1,366,525	1,458,051	1,570,466	1,647,407	1,261,190	326.5	
Incr. Over Prior Year	78,813	91,526	112,415	76,941			
Budget Controls	2-3.5% (d)	2-4% (d)	2-4.5% (d)	1-2% (d)			
<b>General State Aid and Income Tax Rebate Percent of USD General Fund Budgets</b>							
	42.3	44.0	45.0	44.7			
<b>Tax Levies — General Fund</b>							
<b>Property Tax — General Fund and Levies now Part of General Fund(2,3)</b>							
MV Dealers' Stamp Tax(4)	1,268	963	0	0	0	0.0	
Motor Vehicle Tax	99,013	111,270	127,218	127,218	127,218	0.0	
Total	728,217	761,931	807,446	855,879	597,977	231.9	
Incr. Over Prior Year	63,157	33,714	45,515	48,433			
<b>Other State Aids</b>							
KPERS-School(5)	48,210	37,115	41,037	42,766	27,829	186.3	
Special Education	89,785	101,260 (e)	113,643	125,157	120,974	2,892.0	
Deaf/Blind & SH	85	85	85	84	45	115.4	
Driver Education	1,351	1,361	1,363	1,338	438	48.7	
Vocational Education	0	0	0	0	(255)	(100.0)	
Ft. Leavenworth USD	928	1,002	1,455	1,525	1,015	199.0	
Food Assistance	2,373	2,385	2,370	2,329	2,329	0.0	
Adult Basic Education	52	63	74	134	134	0.0	
Bilingual Education	542	545	599	590	590	0.0	
Motorcycle Safety	62	54	60	57	57	0.0	
Mineral Production Tax	2,506	2,647	2,964	3,371	3,371	0.0	
Inservice Education	733	874	916	933	933	0.0	
Asbestos Aid	28	0	0	0	0	0.0	
Human Sexuality/Aids	0	1,500	1,497	1,474	1,474	0.0	
Building Based Ed.	0	20	20	0	0	0.0	
At Risk Pupil/Innovative	0	0	2,250	2,425 (l)	2,425	0.0	
Parent Education Program	0	0	0	983	983	0.0	
Loc. Ad Val. Tax Red.	0	0	0	0	(10,700)	(100.0)	
Total	146,653	148,910	168,334	183,166	151,642	481.0	
Incr. Over Prior Year	29,084	2,257	19,424	14,832			
<b>Total State Aid</b>							
State General Fund	761,174	828,730	914,776	960,655	825,469	610.6	
Incr. Over Prior Year	61,959	67,556	86,046	45,879			
State Safety Fund	1,351	1,361	1,363	1,338	438	48.7	
Motorcycle Safety Fund	62	54	60	57	57	0.0	
At Risk Pupil/Innovative	0	0	0	1,000	1,000	0.0	
Mineral Production Tax	2,506	2,647	2,964	3,371	3,371	0.0	
Total	765,093	832,791	919,163	966,421	830,335	610.2	
Incr. Over Prior Year	62,262	67,898	86,372	47,258			
<b>Enrollment, K-12(6)</b>							
FTE, Sept. 20(7)	399,398	403,532	407,882	415,173	(59,574)	(12.5)	
Change from Prior Year	4,989	4,134	4,350	7,291			
<b>Certified Employees(8)</b>							
	31,971	32,834	33,597	34,100	4,558	15.4	
Change from Prior Year	303	863	763	503			

Footnotes

- \* The year before the School District Equalization Act took effect.
- \*\* Based on legislation enacted in 1990.
- 1. For the years 1972-73 through 1977-78, includes special fund tax levies eliminated in 1978 in order to make the budget data comparable to that for the years after 1977-78.
- 2. Includes Ft. Leavenworth. School District Equalization Act aid, general fund budgets, enrollments, and certificated employees do not include Ft. Leavenworth.
- 3. In 1978, six special tax levies were eliminated and, in effect, were made part of the general fund levy.
- 4. Repealed as of January 1, 1989.
- 5. Employer contribution paid by the state to the Kansas Public Employees Retirement System on behalf of school districts, community colleges, and area vocational schools (included level payment for the old Kansas City School Employees' retirement fund – obligation (ten annual payments) terminated after FY 1985).
- 6. Kindergarten pupils counted at 0.5 F.T.E. Beginning in 1986-87, includes four-year-old exceptional children (excluding gifted) enrolled in the special education services of the district. Such pupils are counted at 0.5 F.T.E. Beginning in 1988-89, includes three-year-old exceptional children (excluding gifted) enrolled in special education services of the district. Such pupils are counted at 0.5 F.T.E. Beginning in 1989-90, includes pupils counted at 2.0 F.T.E. who are in the custody of the Secretary of Social and Rehabilitation Services, enrolled in Wichita (USD 259), and housed and receiving educational services at the Judge James V. Riddel Boys Ranch.
- 7. September 15 through 1985-86; September 20 in 1986-87 and thereafter.
- 8. Does not include employees of special education cooperatives or interlocal agreements (separate legal entities).
  - a) The first of three distributions to be made in the school year was paid in May 1974.
  - b) In accord with 1986 legislation, the School District Equalization Act general state aid included \$500,000, school district general fund budgets included \$1,000,000, estimated school district general fund property taxes included \$800,000, special education aid included \$400,000, and school district enrollments included 400 full time equivalent pupils – all estimated amounts for implementation of legislation which provided for the inclusion in a school district's enrollment at 0.5 full-time equivalent of four-year-old handicapped children who receive special education services.
  - c) Includes \$4,062,952 that school districts deposited in the general fund in the form of interest from the capital outlay fund for 1984-85. School districts were authorized to do that for one year only. Such amounts were not subject to the per pupil budget controls; they were used in computing the 1985-86 budget controls.
  - d) 1987 legislation provided that for 1987-88 only, up to an additional 1 percent per pupil was authorized for any district, subject to a protest petition election provision. Similar legislation was enacted in 1988 for the 1988-89 school year, in 1989 for the 1989-90 school year, and in 1990 for the 1990-91 school year.
  - e) In accord with 1988 legislation, special education aid was increased by \$670,000 as the estimated impact of counting three-year-old handicapped children who are receiving special education services in a school district's enrollment at 0.5 full-time equivalent for purposes of the School District Equalization Act.
  - f) The first distributions were made in calendar year 1979.



- g) The first distributions were made in calendar year 1981. Due to difficulties associated with implementation of this program, receipts in that year were smaller than anticipated.
- h) Distributions in this year are considered to be greater than otherwise would have been anticipated due to distributions made after July 1, 1981, that normally would have occurred earlier. (See (g) above.)
- i) Amount also includes \$358,267 for the Augusta (USD 402) and hold harmless aid at the 75 percent level (\$1.0 million).
- j) Amount also includes hold harmless aid based on prior year sum of general state aid and income tax rebate at the 93.75 percent level (original estimate of \$4.4 million – turned out to be \$294,194) and separate amounts: \$142,455 for Lorraine (USD 328), \$159,586 for Leoti (USD 467), \$844,187 for Derby (USD 260), and \$4,342 for Cuba (USD 455).
- k) Amount includes per pupil guarantee, income tax rebate hold harmless (est. \$1.0 million) and equalization aid for budget appeals for operation of new or additional facilities (est. \$1.1 million).
- l) Includes \$1.0 million that was shifted from State General Fund to Economic Development Initiatives Fund.

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