

MINUTES OF THE HOUSE COMMITTEE ON EDUCATION

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

3:30 ~~XXX~~ p.m. on March 20, 1991 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:

Bill Wagnon-Governor's Liaison	Rep. Gene Shore
Onan Burnett, School District 501, Topeka	Bob Hale
John Koepke, KASB	Paul Fleenor, KS Farm Bureau
Chuck Stuart, USA	Bob Elliott, KS Federation
Craig Grant, KNEA	Teachers
Bill Bedley, Winfield Superintendent	Bruce Ward, USD 401
Denny Apt, Kansas City Kansas Public School	AC Boland, USD 438, Pratt
Jacque Oakes, Schools for Quality Education	John McDonough, Lenexa
Rep. Lee Hamm	

Chairman Bowden opened the meeting and announced the minutes for February 28, March 5, and 6th were before the committee for review.

The hearing on SB 26 was then opened for testimony.

The first conferee was Bill Wagnon, the Governor's liaison. He spoke in favor of the bill and hoped for favorable passage. (Attachment 1)

Onan Burnett from the Topeka Schools was the next proponent of the bill. He stated that he agreed with most of the bill with the exception of the removal of the gifted mandate and the funding of the fourth enrollment category bringing it up to the medium of the fifth enrollment category. (Attachment 2)

Also speaking in favor of the bill was John Koepke, KASB. He said the return to an equitable distribution formula for school district general funds was the number one goal of the Kansas Association of School Boards. (Attachment 3)

Mr. Charles Stuart, USA was the next proponent of SB 26. He stated that the United School Administrators still supports the bill even after the changes that have been made. (Attachment 4)

The next conferee appearing before the committee was Craig Grant, KNEA. Mr. Grant approached the topic with 3-4 different ways and gave a list of suggestions to the committee. (Attachment 5)

Bill Medley, Superintendent of Winfield USD 465 was the next proponent. He noted the support of the bill in how it affects category IV Districts. (Attachment 6)

Offering comments regarding SB 26 were Denise Apt, Legislative Liaison for Kansas City, Kansas Public Schools. She noted some of the unique features of the bill. (Attachment 7)

CONTINUATION SHEET

MINUTES OF THE HOUSE COMMITTEE ON EDUCATION,
room 519-S, Statehouse, at 3:30 XXX/a.m./p.m. on March 20, 1991

Jacque Oakes, Schools for Quality Education, also commented on the bill. She said the bill would give rural schools very little money to operate our schools. (Attachment 8)

Rep. Lee Hamm was the next conferee. He spoke against the bill because of the implications as shown by the printout from the State Department of Education. (Attachment 9)

Rep. Eugene Shore also spoke against the bill. He said the 30 mill minimum would affect six of his districts. He said Section 8 would make his district pay a penalty for where they live. (Attachment 10)

The next opponent of SB 26 was Dr. Robert Hale, Turner District #202. He explained the impact SB 26 would have on the Turner School District. (Attachment 11)

Mr. Paul Fleenor, Kansas Farm Bureau was the next opponent of the bill. He gave examples of the school finance proposal. (Attachment 12)

Mr. Robert Elliott, Wichita Federation of Teachers was the next opponent of the bill. He stated the Wichita Federation of Teachers recommends an increase in the FY 1992 appropriations. (Attachment 13)

Bruce Ward, USD 401, opposed the bill saying that his district is mainly a farming district and the changes in district wealth are substantial. He asked the committee to examine the definition of district wealth closely before a decision is made concerning this bill.

Opponent, A.C. Boland, Superintendent of #438 from Pratt said the bill would have disastrous effects on their district and many others just like it. He cited conditions that are typical all over Kansas. (Attachment 14)

The last opponent of the bill was John McDonough from Lenexa. He stated other alternatives the Education Committee should take instead of passing SB 26. He talked of the unfairness he felt between the larger schools and the private schools. His newsletter accompanied his testimony before the committee. (Attachment 15).

The meeting was adjourned at 5:06 p.m. with the next meeting scheduled for March 21, 1991 in Rm. 519-S at 3:30 p.m.

DATE March 20, 91

GUEST REGISTER

HOUSE

EDUCATION COMMITTEE

NAME	ORGANIZATION	ADDRESS
Helen Stephens	USD #229	PIV
Chuck Stewart	USA	Topeka
Sheila Putman		Topeka
Bill Wagner	Governor's office	Topeka
Donnomes	NOB	"
AC Belant	USD 438	Pratt
Bruce Miller	USD 511	Osica
Jamesal. Wilb	USD 511	Attick
Arnold L. Laird	USD 254	Medicine, Kan
Glen Piper	USD 255	South Dakota
John Koehler	KASB	Kapoka
Don Miller	USD 259	Wichita
Whitney S. Raines	Coffey County Coalition	Topeka
Bob M... ..	St Bd of Ed	Manhattan, KS
Nancy G... ..	USD #500	Topeka
Julia H... ..	Hein + Ebert	Topeka
John McDonough	CITIZEN	LENEXA
Fred Newby	USD 438	P4 Pratt, KS
RICK STANK	USD 438	R4 Pratt, KS
TREVA POTTER	PEOPLES NAT. GAS	TOPEKA
Bob Elliott	WFY	Wichita
B. H. Morris	USD #366	Yates Center
Jacqueline Oakes	SCFE	Topeka
DON LINDSEY	UTU	OSAWATOMIE

March 20, 1991

Testimony on SB 26 (School Finance)
by Bill Wagnon, Education Liaison
for Governor Finney
before
House Education Committee

While we conferees have been advised by the chairman against pontificating today, perhaps you will allow me, given my normal duties, to profess. My thesis, and that of the governor, is you should recommend passage of SB 26 to the House as evidence of significant reform for our education establishment.

The school finance distribution formula contained in SB 26 represents an important reform to meet the state's obligation for equalization of educational opportunity, in so far as distribution of state aid is concerned. The governor asks members of the committee keep that objective uppermost in their deliberations.

As reform, it includes key elements that digest basic changes in the state's taxing and spending policies over the past few years. You heard from staff yesterday how classification and reappraisal have necessitated a redefinition of district wealth. You heard how legal problems compel revising spending limits for the 4th enrollment category. The budget lids impose reasonable caps on spending authority to assure continuing movement toward equalization between district spending.

Governor Finney has two reservations about SB 26 as it is now written. The provision for a minimum mill levy before districts are eligible for categorical aid would cause some rise in local property taxes. Likewise the bill does not include provisions for a School District Ad Valorem Tax Reduction Fund, which if funded by subsequent legislative appropriations, would decrease local property taxes.

However, the governor feels these reservations are minor compared to the need for the committee to approve the formula and keep the reform process moving forward. It is, after all, the formula changes that are important for you to focus on today, and not the levels of state funding flowing through it.

Testimony for SB 26
March 20, 1991
Page 2

Yesterday Mr. Dennis provided you with a March 5 printout based on money recommended by the Senate Ways and Means in SB 70 for the Department of Education. It should surprise no one that, if \$18.3 million is cut from general state aid to local districts below FY 1991 levels and they are allowed even minimal increases in budget authority, property taxes will go up. Even if lids are screwed down tighter, taxes still go up. But if state aid is boosted, local school districts will need to rely less on their local property taxpayers to make up the difference in proportion to the amount of state aid the district receives.

To make this point clear, please consider the handout accompanying my printed testimony. It contrasts the formula using different levels of spending. The equalization impact of the formula is more apparent if enough state aid is run through it to result in a statewide average property tax increase of zero. This is the Dennis run dated March 7. Column 15 gives the committee a truer picture of the impact of the formula on local school districts, because the level of state funding is neutral on property taxes.

Governor Finney asks you to judge the formula on its own merits, independent of the level of state funding. She ask you to adopt this formula with two related commitments in mind. She is following the appropriations track through the legislature very closely to assure sufficient state aid is included for education to reduce local property taxes. Secondly, she recognizes this is only one in a series of education reforms which will link state aid to student learning outcomes. She will have recommendations for outcomes based state funding for you in January.

In this sense, the school finance formula before you today is an important step forward in meeting popular demand that this governor and this legislature have heard last November's message that change and improvements are expected.

Property Tax Comparison
(In Millions)

SB 26 as passed by the Senate

	<u>Basic Aid Increase</u>	<u>Property Tax Change</u>
SB 70		
General Aid	(13.6)	159.1
SDIT Rebate	(4.7)	
No Statewide Prop. Tax Increase		
General Aid	77.0	0.0
SDIT Rebate	14.2	
Governor's Rec. Appropriation		
General Aid	161.0	(215.6)
SDIT Rebate	14.2	
SDAVTR Fund	70.0	

ONAN BURNETT'S TESTIMONY BEFORE THE HOUSE EDUCATION COMMITTEE

MARCH 20, 1991

MR. CHAIRMAN AND MEMBERS OF THE COMMITTEE:

My name is Onan Burnett, representing USD 501. I support most of the Summer Interim Committee bill and the Governor's bill on school finance, with a few exceptions: one being the removal of gifted from the mandate and the other being the funding of the Fourth Enrollment Category, bringing it up to the medium of the Fifth Enrollment Category.

But I do want to put you on notice that unless the Fourth Enrollment Category uses the additional money similarly to the programs we offer in USD 501 (see attached list), you will be creating a monster. If this money is used to increase teachers' salaries, the Fifth Enrollment and large, urban school districts will be back here in a year or two requesting money because we will not be able to offer a competitive salary schedule for our teachers, and the results will be that many, if not all, of our good teachers will be moving to the surrounding Fourth Enrollment schools.

I might mention in closing that unless a lot of money is put into the formula, the First, Second and Third Enrollment Categories are going to be proportionately hurt as much as the Fifth in funding the Fourth Enrollment Category.

HOUSE EDUCATION
Attachment 2
March 20, 1991

PROGRAMS (IN ADDITION TO THE REQUIRED CURRICULUM) PROVIDED TO MEET THE NEEDS OF DISADVANTAGED STUDENTS.

1. Drop-Out Prevention Coordinator
2. 10 Elementary Counselors
3. 8.5 Elementary Social Workers
4. Summer School at all levels
5. Summer School stipends
6. Behavior Intervention Units
7. Comer Project
8. Conflict Resolution Projects
9. Violence Prevention
10. Student Personal Safety Programs (Child Abuse Prevention)
11. Homebound services for partial out patient students in chemical dependent treatment centers.
12. Teen AID
13. Alternative Education Center
14. MACESA (Mid-American Consortium for Engineering and Science Achievement.)
15. Out Door Environmental Education Components.
16. Registered Nurses
17. Security Force
18. Remedial Reading Program
19. English and a Second Language

**PRELIMINARY FISCAL PROJECTIONS
1991-92 BUDGET
March 1991**

Assumption: 1-3% budget authority
USD 501 3% \$1,552,708 3.5 mills

1 mill = \$444,035

Projected Fixed Costs - \$500,000

Other Projected General Fund Increases

Preschool Handicapped -----	300,000
Categorical Aid Decrease ----	?
Gifted Education -----	?

Projected Comp/Fringe

3% Certificated -----	\$1,025,598
3% Classified -----	339,774
3% Administrative -----	117,016

Budget Deficit ----- \$ 729,680

Senate Bill #26 Projected SDEA loss \$570,802 Income Tax Rebate loss \$874,000
\$1,444,802 = 3.3 mills

3.5 mills + 3.3 mills = 6.8 mill increase
and required reduction of \$729,680 in present expenditures

**KANSAS
ASSOCIATION**



**OF
SCHOOL
BOARDS**

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

**Testimony on S.B. 26
before the
House Committee on Education**

by

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

March 20, 1991

Mr. Chairman and members of the Committee, we appreciate the opportunity to appear before you on behalf of the member boards of education of the Kansas Association of School Boards on a topic of vital interest to our members. We have identified the return to an equitable distribution formula for school district general funds as our number one priority for this legislative session. We also recognize that in order for us to achieve this priority, a significant infusion of new state dollars will be necessary. With that caveat in mind, we would share our view of the proposed changes to the School District Equalization Act found in Senate Bill 26.

In general, Mr. Chairman and members of the Committee, we support the SDEA changes embodied in the proposal put forward by the interim Special Committee on School Finance which are found in Senate Bill 26. The most critical of these changes are, of course, found in the new definition of district wealth. The definition in the bill meets our test that the wealth of a school district should only reflect those resources to which a local school district has access.

HOUSE EDUCATION
Attachment 3
March 20, 1991

The second major change in the SDEA found in Senate Bill 26 deals with the treatment of school districts in the so-called fourth enrollment category. The interim committee and our members both have concluded that our distribution formula has unfairly disadvantaged school districts in this enrollment category for many years. They should no longer have to make their case and steps should be taken to alleviate the disadvantage they have suffered. Provided sufficient resources are made available to deal with SDEA changes, we would support the accelerated approach to the fourth enrollment category problem found in S.B. 110, which has been amended into S.B. 26, but in no case should be do less than the approach originally recommended by the Interim Committee as it was found in S.B. 26 as introduced in the Senate.

The third major change recommended by the interim committee found in S.B. 26 was the requirement for a minimum mill levy of 30 mills by all school districts. While we support the notion of a minimum level of local effort, we think the Senate has found a more acceptable approach to dealing with this volatile issue and we would support the method of reducing categorical aids until the required minimum mill levy threshold found in the present version of S. B. 26 has been reached.

Finally, we would address the issue that is at the heart of concerns of our members about educational quality and cries for education reform, the issue of budget limitations. Kansas school districts for the past five years have had to live with budget limitations that were lower than increases in the general cost of living. That cannot continue without significant negative effects on the quality of our educational system.

Our members, acting through our Delegate Assembly last December, issued a call for budget limits of 103-109%. We believe that is the minimum level necessary if school districts are to meet rising costs, provide adequately for the needs of their employees and to implement many of the promising education reform measures under consideration. Such a level of budget limits would also make much more palatable the distribution changes necessary to address the concerns of the fourth enrollment category.

We appreciate once again the opportunity to express our views to the Committee and I would be happy to attempt to answer any questions.



SB 26

March 20, 1991

Testimony presented before the House Committee on Education
by Charles L. "Chuck" Stuart, Legislative Liaison
United School Administrators of Kansas

Mr. Chairman and members of the committee, United School Administrators of Kansas appreciates the opportunity to testify again on the provisions of SB 26. Our first testimony was given before the Interim Committee on School Finance in the summer of 1990. We also testified before the Senate Ways and Means Subcommittee earlier in this session. Although changes have been made since our first testimony, we still support SB 26.

We support the concept of budget limits with a 3:1 ratio. Anything less than this ratio does not allow districts with a lower budget per pupil to reach the spending level of districts with a higher budget per pupil. Although budget limits of 102% and 106% would be our preference, we can support budget limits of 101% and 103%. Local districts need at least these budget limits to fulfill financial obligations created by previously negotiated agreements and to partially offset inflation.

We also support the concept in SB 26 which allows fourth enrollment category districts to receive additional budget authority above the statutory limit granted to other districts. Over a period of three years budget authorities of the fourth and fifth enrollment categories will merge, and we will have only four enrollment categories at that time. Meaningful budget limits to allow fourth enrollment category districts an opportunity to have realistic budget limits is long overdue.

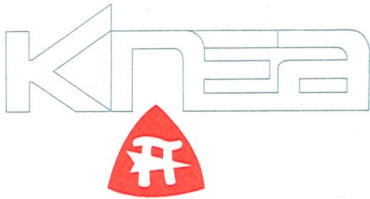
In our original testimony before the 1990 Interim Committee on School Finance, United School Administrators proposed a total elimination of taxable income from the definition of district wealth. To offset this change in definition, we propose treating the income tax rebate as a local effort in the School District Equalization Act formula.

Assessed valuations across the state should be well on the road to becoming stabilized and uniform. Since an ad valorem tax on property is the only source of income available for a school district, assessed valuation should be the only measure of district wealth. The political realities of such a significant shift and its affect on the SDEA formula are very apparent. Therefore, we support counting 24% of the taxable income in the definition of district wealth.

Using 24% of taxable income brings the ratio of income and assessed value closer to the ratio found in the definition of district wealth prior to reappraisal and classification. Using 24% also provides a logical relationship since local school districts receive an income tax rebate of 24% of the income tax paid by residents of the district.

United School Administrators of Kansas believes these are the most significant provisions of SB 26 and urges your favorable consideration of this bill.

HOUSE EDUCATION
Attachment 4
March 20, 1991



Craig Grant Testimony Before The
House Education Committee
Wednesday, March 20, 1991

Thank you, Mr. Chairman. I am Craig Grant and I represent Kansas-NEA. I appreciate this opportunity to appear before the committee and discuss the Association's views on school finance in general, and particularly on SB 26.

I cannot think of a more important topic to be discussed. This state's future rests in its ability to provide a sound education for its youth and adults. There is not a bigger economic development tool for a state than a well-trained, well-educated work force and a solid education system. Even more basic to the political world in which we all live is a school finance system which has a direct influence on property taxes in the state.

I will approach this topic from three or four directions, hopefully with some suggestions to consider. The list of suggestions is not exhaustive, but certainly these would be helpful to the schools in this state. No single thing will meet all the challenges. A combination of many adjustments will make the needed changes.

Basic to improving schools in this state is the granting of greater flexibility to local school districts and buildings. Specifically, we need to raise the allowable increases in budget per pupil for each district. We have so drastically lowered the ability of the schools to cope with rising costs that some have and many are on the verge of cutting back essential services. The legislature keeps talking about wanting our schools to reform, but with a 1% increase allowed when the cost of living increased over 6%, little energy at the local level can be devoted to reform when officials are worried about the cost of utilities, transportation, and even paper. Add to that the problems of transfers to special education and transportation and many districts will have the equivalent of minus spending power in their general funds. We need at least a 3-9% budget lid for next year if we want to maintain our programs.

Some might say that the teachers are just being selfish in requesting higher lids as it probably would mean higher salaries for them. I do not apologize for the positive effect higher lids have on salaries. Frankly, even with as much effort as some districts are and have been making, salaries in Kansas have not kept pace recently with the national growth in salaries, and our teachers, better prepared than most, lag significantly behind the national average.

While the national average salary looks like it increased over 6% again this year, Kansas salaries increased about 4.0% to 4.1%. We do not apologize for asking for salary increases. In fact, we would agree with the most recent Gallop Poll in which over 50% of the people surveyed believed that the quality of education would improve if salaries were increased. The present system proposed in SB 26 with the funding in SB 70 could very well cause decreases in salaries and/or decreases in teaching staff - neither of which is acceptable.

HOUSE EDUCATION
Attachment 5
March 20, 1991

Obviously, budget flexibility is only part of the picture. Kansas, as a state, needs to assume a greater share of the cost of general education. Currently, Kansas pays for about 44% of the general fund costs. The national average has climbed to between 49-50% as more states have used state resources to assist in equalizing educational opportunity. To do that, it is obvious that we must increase state revenues to help relieve local property taxes. I have appeared before committees of both Houses asking that the sales tax be increased for education, that the income tax be increased for certain groups and the money spent for education, that we start taxing certain services for education funding, and that we remove certain exemptions from the tax statutes to enhance state revenues. None of these requests were implemented. We would hope that the 1991 legislative session will be one which realizes that the state's financial commitment toward education must be greater and we must do what is necessary to find the resources.

That leads me to the next question facing you--how should that money be distributed? The equalization formula in Kansas has been copied by many states because of its basic philosophy--that two students in Kansas, one from a rich and one from a poor district, should have opportunity to equal expenditure for their education with the same local effort from the local patrons in the two districts.

The obvious key is what makes a rich or poor district. We agree with the bill which suggests that property valuation and income of the residents should continue to be measures of wealth. We also agree that a definition of district wealth logically might be property valuation plus 24% (or whatever the rebate is) of the taxable income of the residents in the district. If a higher rebate and/or an income tax increase dedicated to education would be enacted, then district wealth could be adjusted to reflect what a district has access to when determining its wealth.

Kansas-NEA further agrees with the interim committee report that there be a minimum mill levy in the state and that any additional funds generated over and above what is needed to fund the local district budget be recaptured by the state for distribution to "poorer" districts through whatever formula is devised. This method would be preferable to the compromise in the bill which does not even redistribute the dollars. We believe that a formula of "60% of the median mill levy" which is in the bill presently rather than the 30 mills from the interim report is also more logical. The policy is really similar to using the high income districts' revenue over and above the 24% rebate to help fund the "poorer" districts.

A word about the fourth enrollment category. We have tried to adjust the situation to assist the 4th enrollment schools for the past few years. That attempt has proved to be futile when the range of budget lids has been so narrow. Even with a 7.1% artificial increase in the median budget per pupil, districts still were limited to a 2% increase which did not allow them to catch up. Some of these districts also have unused budget authority which could not be completely utilized because of the limitations imposed. In reality, size is not always the best or only indicator of economy of scale. We are part of a weighting formula which is looking at other approaches. A phase in as suggested either by the interim committee

or by the bill would be supported. Certainly the 3-9% budget lids would allow the catch up over a three-year period.

I realize I have taken a bit of time, but this issue is of utmost importance to the members I represent. Our 24,000 educational employees hope that this committee and/or the legislature will find a way to strengthen our school finance formula and will fund it adequately. We believe a legislative solution is preferred to having the courts involved in the issue. But even more important than whether the courts are involved, our state needs to revitalize the interest in our schools and put them back on the top of our priority list. The investment we make will pay this state tremendous dividends in the long run. Our citizens, young and old, must be turned into assets rather than allowed to become liabilities. We stand ready to work with you to achieve our common goals.

Thank you for listening to the concerns of our members.

March 20, 1991

Bill Medley, Superintendent
Winfield USD 465
920 Millington
Winfield, KS 67156

I am Bill Medley, Superintendent of Winfield USD 465 and chairman of SEEK (Schools for Equality in Education in Kansas) an organization of school districts in the 2000 to 10,000 enrollment range. (32 of the 33 districts in the enrollment category belong to SEEK). I appreciate the opportunity to appear before the Education Committee of the Kansas House to offer support for the concepts embodied in Senate Bill 26 as it pertains to category IV Districts. The members of the USD 465 Board and other members of our community support my appearance before you and appreciate the time you are taking to consider legislation that we believe will eventually help our District and others in the similar size category.

We support the concept of a 3 to 1 ratio for budget authority, the inclusion of 24% of taxable income for ascertaining district wealth and especially the provision for closing the gap between the median budget authority for the fourth and fifth enrollment categories.

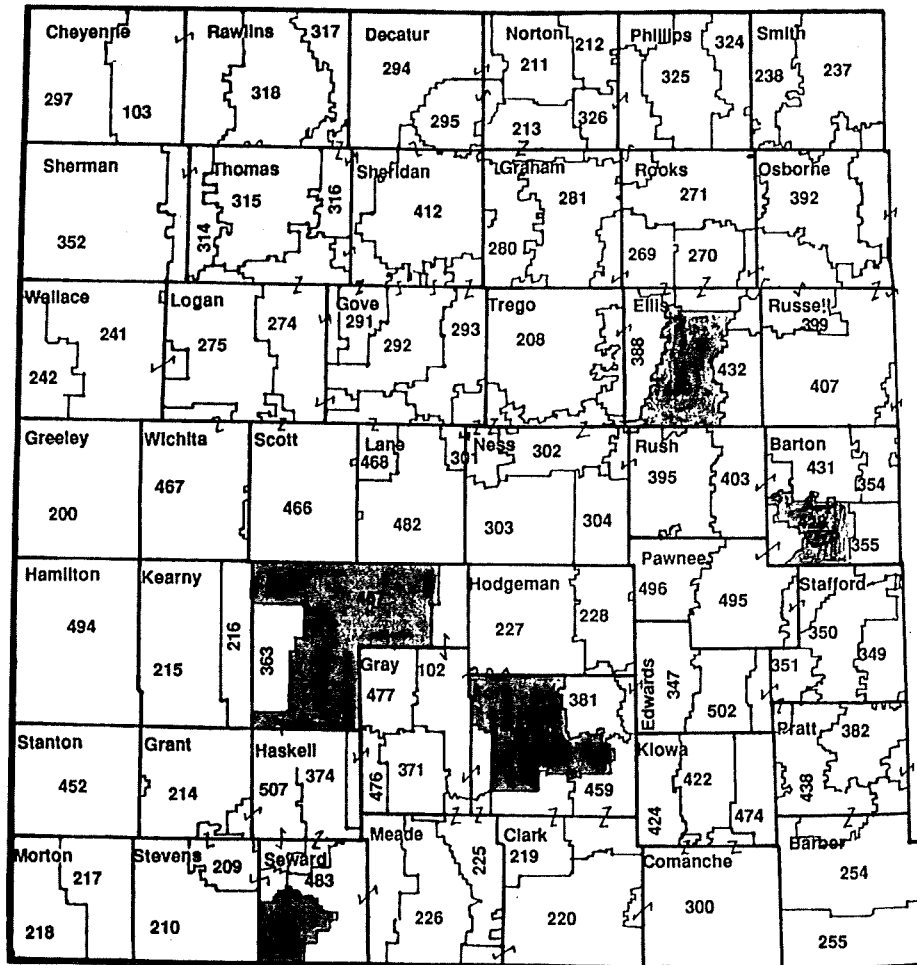
Of course, we hope and desire that a way can be found to provide more funding to place in the formula and that the income tax rebate can be returned to the previous level.

We desire the opportunity to increase our budget per pupil at a higher level to provide the educational services our community desires and to receive an increased portion of State Equalization Aid to provide our property owners a less dramatic increase in the taxes they pay for the programs of our districts.

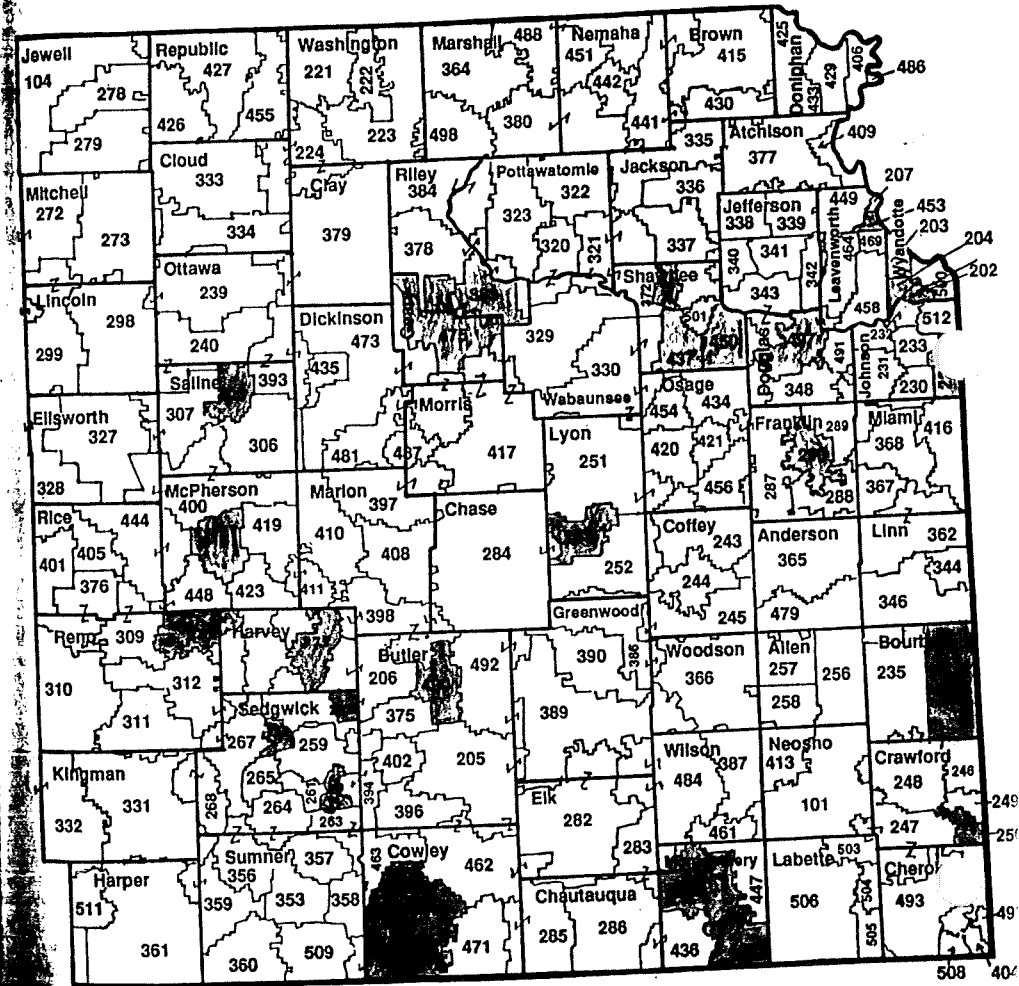
Again, I appreciate the time before you this afternoon and encourage you to give favorable consideration of the concepts embodied in SB26 as it pertains to Category IV Districts and hope that adequate funding will be possible.

HOUSE EDUCATION
Attachment 6
March 20, 1991

KANSAS UNIFIED SCHOOL DISTRICTS



-- EFFECTIVE JULY 1, 1990





Kansas City, Kansas Public Schools

625 Minnesota Avenue • Kansas City, Kansas 66101 • (913) 621-3073

Jerry P. Franklin
Superintendent
Business Affairs

Ron Jost
Director of Transportation

Marion K. Layman
Director of Food Service

Kelly D. Lowman
Director of Physical
Properties

Charles T. O'Neal
Director and Treasurer

Robert Young
Purchasing Agent

March 20, 1991

Testimony on S.B. 26
before the
House Education Committee

by
Denise Apt
Legislative Liaison for Kansas City, Kansas Public Schools

Mr. Chairman, members of the Committee, I appreciate the opportunity to appear before you on behalf of U.S.D. 500. Kansas City, Kansas Public Schools' system is the third largest school district in Kansas and educates over 22,000 students yearly. It has many unique features, ranging from a high percentage of special education students to a next-century school (one of 15 in the nation). The district is not unique in its deep concern for the education of its students and shares this concern with you.

We believe that district wealth had to be redefined and applaud the efforts of the Interim Committee on School Finance in this and other endeavors, and we understand the Fourth Enrollment Category has special problems.

Budget limitations are a concern for us, but so is property tax relief, for both Kansas City, Kansas and Wyandotte County have large aggregate mill levies. U.S.D. 500 has experienced a \$28million drop in valuation during the last budget year.

Finally, we believe an equitable school finance formula should be resolved by the legislature and not the courts and stand ready to assist you in this extremely difficult task in any way that we can.

Thank you again for the opportunity to appear before you, and I'll be happy to stand for questions.

HOUSE EDUCATION
Attachment 7
March 20, 1991



Schools for Quality Education

Bluemont Hall Manhattan, KS 66506 (913) 532-5886

March 20, 1991

TO: HOUSE COMMITTEE ON EDUCATION

SUBJECT: SENATE BILL 26

Mr. Chairman and Members of the Committee:

I am Jacque Oakes representing Schools For Quality Education, an organization of 91 rural schools.

Budget limits of 101%-103% in SB 26 would give rural schools very little money to operate our schools. There are 101 schools in the first enrollment category. A 101% budget authority would translate in a majority of those schools to receive only \$10,000 to meet the rate of inflation, student population increases, and teachers' salaries not to mention other projects such as outcomes based education. Therefore, we would ask you to consider 102%-106% budget limits as recommended by the Interim Committee.

It is recognized that problems exist for the fourth enrollment category, and we are sympathetic to the merging of the fourth and fifth categories particularly if that adjustment is made over a three year period with money into the formula.

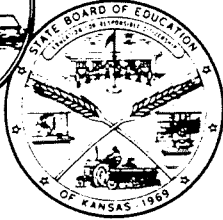
The most critical part of SB 26 for rural schools is the definition of district wealth with 24% of taxable income. We need this percentage raised! This is a considerable jolt going from 100% to 24%. It could be that this percentage could be "phased in" as is being done for the changes in the fourth enrollment category. The Committee could start at 75% the first year, 50% the second year, and 40% the third year. We urge you to raise this percentage.

It is clear to rural schools that Kansas has severe financial problems, but is also clear that we must furnish a good education while maintaining basic services.

Thank you for your time and consideration.

HOUSE EDUCATION
Attachment 8
March 20, 1991

"Rural is Quality"



Kansas State Department of Education

Kansas State Education Building

120 East 10th Street Topeka, Kansas 66612-1103

(913) 296-3201

March 19, 1991

FROM: State Department of Education and
Legislative Research Department

SUBJECT: Proposed School Finance Plan

Attached is a computer printout (L9134) which estimates the amount of state aid (Column 15) that each school district would receive under a proposed school finance plan. The property tax estimates for 1991-92 for individual school districts have been included in this printout (Column 18) but should be used cautiously for the following reasons.

1. The Supreme Court has recently ruled on the utility inventory case which will reduce anticipated property tax revenue for many school districts.
2. The federal courts recently approved a settlement ratio on railroad valuations which will reduce anticipated property tax revenue for many school districts.
3. The State of Kansas recently changed their policy on the computation of motor vehicle tax which could cause a decrease in motor vehicle revenues.
4. As a result of classification/reappraisal, some counties are still experiencing a substantial number of appeals on valuations.
5. There is a wide variation in general fund cash balances due to property tax problems in some unified school districts.

The definition of district wealth, the budget controls, and other factors related to the proposed finance plan is attached for your review. If you have any questions concerning this printout, feel free to contact my office. (296-3871)

GENERAL FUND MINIMUM MILL RATE EXPLANATION

The Senate Education Committee amended and approved 1991 Senate Bill 26 reducing categorical aid (transportation, food service, bilingual, inservice, driver training, parent education, income tax rebate) for specific school districts until the general fund mill rate equals 3/5ths of median general fund mill rate for the state. This law would also authorize school districts to increase their budget authority due to loss of categorical state aid except for the income tax rebate. The maximum loss is the categorical aid. The attached computer printout does not take this provision into account due to a lack of information.

HOUSE EDUCATION
Attachment 9
March 20, 1991

ESTIMATES UNDER SCHOOL DISTRICT EQUALIZATION (a
AND PROPOSED CHANGES
(In Thousands of Dollars)

SCHOOL DISTRICT EQUALIZATION ACT -- COMPARISON OF PRESENT LAW
WITH PROPOSED NEW PLAN FOR 1991-92

	Estimated Current Law 1990-91	Proposed Plan 1991-92
USD General Fund Plus allowance for appeals, social security, utilities, enrollment increases, and unused budget authority	\$ -----	\$ 1,719,772
	-----	25,010
TOTAL	\$ 1,647,407	\$ 1,744,782
General State Aid Basic	\$ 543,370	\$ 517,214
Additional Guarantee	1,484	0
SUBTOTAL	\$ 544,854	\$ 517,214
Special Provision for Appeals	1,066(e)	
us allowance for appeals, social security, utilities, enrollment increases, and unused budget authority	0	15,086
TOTAL, General State Aid	545,920	\$ 532,300
School District Ad Valorem Tax Reduction Fund	0	0
Income Tax Rebate	189,700	185,000
TOTAL, General Aid, SDAVTR, & Rebate	\$ 735,620	\$ 717,300
Transportation Aid	47,615(d)	45,000(f)
GRAND TOTAL	\$ 783,235	\$ 762,300
Increase over 1990-91		(20,935)
State Aid Ratio (b)	33.1%	30.5%
State Aid and Income Tax Ratio (c)	44.7%	41.1%
Est. Property Tax Increase	\$ 47,996	\$ 159,127
Est. KPERS Requirement	44,879	51,850
Est. KPERS Increase over 1990-91		6,971

- a) Based on latest information available
- b) General state aid divided by general fund budget
- c) General state aid, income tax rebate, and SDAVTRF divided by
general fund budget
- d) Based on 96% entitlement
- e) Estimated amount to fund appeals to State Board of Tax Appeals for
operating cost due to construction
- f) Based on 83% entitlement

	Current Law	Proposed Plan
Basic Budget Controls	3% - 9%	1% - 3% plus 4.4% for 4th enr. cat. not to exceed median of 5th cat.*
Decline in Enrollment	Use prior year's enrollment if decline is less than 4% for large enrollment category or less than 10% for the two small enrollment categories (0-400). A mathematical linear transition will be computed for districts in the 400-2,000 category which will vary 4%-10%. If enrollment declines more than specified percentages, the budget computation is based on prior year's enrollment less the number of pupils the enrollment exceeds the percentage threshold	Same
Hold Harmless	N.A.	N.A.
Local Effort Rate	N.A.	3.593%
District Wealth	Two-year average of assessed val. and taxable income**	Two-year average of asssd. val. & taxable income
Income Tax Rebate	24% of liability before credits for taxes paid to another state.	Reduce income tax rebate to \$185,000,000
P.L. 874	Percent of local revenue equalized to total local revenue	Same
Motor Vehicle Excise Tax & IRB's	Prior year's motor vehicle & IRB in lieu payments as part of local effort	Same
Appeals	Construction, spec. ed., utilities, transportation, enrollment, elem. guidance, & bilingual ed.	Same
Transfers from General Fund	Transportation, spec. ed., driver training, adult ed., adult supp., food service, voc. ed., capital outlay, bilingual ed., inservice ed., parent ed., & educ. excellence funds	Same
Enrollment Categories	0-199.9 200-399.9 400-1,999.9 2,000-9,999.9 10,000 and over	Same
Minimum Levy	None	Reduce cat. aid until gen. fund mill ratio equals 3/5ths of state median or state aid is zero***

*In addition, prior year's increases in social security, insurance, utilities, and unused budget authority. (Authorizes up to 2.0% of unused budget authority in 1991-92.)

**There will be a 75% limit on taxable income increase for 1990-91.

***Categorical aid includes transportation, food service, bilingual, inservice, driver training, parent education, and income tax rebate

PREPARED BY: State Department of Education and
Legislative Research Department
Computer Printout: L9134
Date: March 19, 1991

PROPOSED STATE AID PLANS
1991-92 School Year
(Amounts in Thousands)

	<u>Actual</u> <u>1990-91</u>	<u>Proposed</u> <u>Plan</u> <u>1991-92</u>
General Fund Budget Limitations	1%-2% plus 1% subject to protest petition	1%-3% plus 4.4% for 4th enr. cat. not to exceed median of 5th cat.
Est. General Fund Budget	1,647,407	1,744,782
Percent Budget Increase	4.9%	5.9%*
General State Aid (including additional guarantee)	545,920	532,300
School District Ad Valorem Tax Reduction Fund	0	0
Income Tax Rebate (a)	189,700	185,000
Ratio of General State Aid and Income Tax Rebate to Budget	44.7%	41.1%
Est. Property Tax Increase (b)	47,996	159,127
Est. Property Tax Rate Increase	3.4 mills	11.3 mills
Est. Percent Increase in Teacher Salaries (b)	4.4%	5.4%**

General Assumptions

- USD cash balance on July 1, 1991, is same as July 1, 1990
- Enrollment increase of 1.4% or approximately 6,000 students on
September 20, 1991

- (a) Based upon the current law
- (b) Teacher salary increases will vary considerably from district to district. In many districts where the property tax exceeds two to three mills, such districts may not use their full budget authority.

U.S.D. ENROLLMENT
(Excludes U.S.D. #207)

<u>FTE</u> <u>9-15-86</u>	<u>FTE</u> <u>9-20-87</u>	<u>FTE</u> <u>9-20-88</u>	<u>FTE</u> <u>9-20-89</u>	<u>Est. FTE</u> <u>9-20-90</u>	<u>Est. FTE</u> <u>9-20-91</u>
394,410.0	399,979.0	403,822.9	408,394.0	415,000.0	420,990.0

* The statewide average budget increase will be approximately 4.5% for all enrollment categories except the fourth. This increase takes into account enrollments, social security, utilities, appeals to the State Board of Tax Appeals, and unused budget authority.

** The statewide average salary increase will be approximately 4% except for the fourth enrollment category.

COLUMN EXPLANATION

Column	1 - Estimated September 20, 1991, FTE enrollment	
	2 - 1990-91 estimated general fund budget per pupil	
	3 - 1991-92 estimated percentage increase authorized in general fund budget per pupil utilizing the following medians	
	0-399.9 (use 200-399.9 category median)	\$ 5,215
	400-1,999.9 (use 200-399.9 category median with linear transition)	\$5,215 - 1.21625 (E-400)
	2,000-9,999.9 (use 2,000-9,999.9 category median)	
	Plus 4.4% of preceding year except for USD's whose BPP exceeds the 5th enrollment category median	\$ 3,269
	10,000 and over (use 10,000 and over category median)	\$ 3,702
	4 - 1990-91 estimated general fund budget	
	5 - 1991-92 estimated general fund budget utilizing budget controls of 1% - 3% plus 4.4% for 4th enrollment category not to exceed median of the 5th enrollment category	
	6 - Difference (Column 5 - 4)	
	7 - 1990-91 estimated general (basic) state aid	
	8 - 1990-91 estimated additional guarantee (grandfather clause)	
	9 - 1990-91 estimated income tax rebate	
	10 - 1990-91 estimated total state aid (Columns 7 + 8 + 9)	
	11 - 1991-92 estimated general (basic) state aid	
	12 - 1991-92 estimated school district ad valorem tax reduction	
	13 - 1991-92 estimated income tax rebate	
	14 - 1991-92 estimated total state aid (Columns 11 + 12 + 13)	
	15 - Difference (Column 14 - 10)	
	16 - 1991-92 millage equivalency of Column 15 (Column 15 divided by assessed valuation)	
	17 - 1990-91 general fund mill rate	
	18 - <u>ESTIMATED</u> 1991-92 General fund mill rate	

COUNTY NAME DISTRICT NAME	0	I-BUDGET PER-			GENERAL FUND BUDGET				1990-91		ESTIMATED 1991-92				I-TAX RATE-I				
		ENROLL	X		EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	MILL	EST		
		9-20-91	1990-91	INC	1990-91	1991-92	(5 - 4)	AID	GUARANTEE	AID/ INCOME	STATE AID	AID	GUARANTEE	AID/ INCOME	STATE AID	(14 - 10)	EQUIV	1990	1991
ALLEN	001																		
HARVATON VALLEY	D0256	335.0	4,598.23	3.0	1,586,388	1,633,982	47,594	817,493	0	108,036	925,529	775,498	0	107,530	883,028	-42,501	-3.68	45.27	56.62
IOLA	D0257	1,820.0	3,250.99	3.0	5,918,426	6,095,981	177,555	3,288,334	0	438,074	3,726,408	3,314,458	0	436,022	3,750,480	24,072	0.88	64.79	73.35
HUMPHREYS	D0258	603.0	4,685.54	3.0	2,827,725	2,912,357	84,632	1,598,936	0	150,303	1,749,239	1,719,106	0	149,599	1,868,705	119,466	7.79	42.91	40.32
ANDERSON	002																		
CARNETT	D0365	940.0	4,173.09	3.0	4,166,000	4,290,973	124,973	1,825,999	0	334,072	2,160,071	1,651,760	0	332,506	1,984,266	-175,805	-5.70	49.31	63.37
CREST	D0479	305.0	4,950.82	3.0	1,510,000	1,535,299	45,299	981,712	0	53,695	1,035,407	1,005,291	0	53,443	1,058,734	23,327	2.74	44.43	48.58
ATCHISON	003																		
ATCHISON CO COM	D0377	745.0	5,249.10	1.0	3,928,930	3,968,240	39,290	1,903,765	0	180,711	2,084,476	2,144,887	0	179,865	2,324,752	240,276	12.41	63.78	49.47
ATCHISON PUBLIC	D0409	1,685.0	3,562.69	3.0	5,983,542	6,183,225	199,683	2,327,481	0	696,196	3,023,677	2,045,478	0	692,934	2,738,412	-285,265	-8.17	64.23	84.29
BARBER	004																		
BARBER COUNTY N	D0254	760.0	4,325.28	3.0	3,367,232	3,468,249	101,017	1,197,316	0	231,021	1,428,337	1,160,691	0	229,939	1,390,630	-37,707	-0.98	42.01	47.34
SOUTH BARBER	D0255	318.0	5,381.14	1.0	1,641,249	1,728,314	87,065	366,382	0	98,433	464,815	456,156	0	97,972	554,128	89,313	4.22	48.27	48.34
BARTON	005																		
CLAFLIN	D0354	289.0	5,631.98	1.0	1,498,107	1,643,919	145,812	528,171	0	83,054	611,225	664,794	0	82,665	747,459	136,234	9.29	49.32	51.24
ELLINWOOD PUBLI	D0355	545.0	5,079.07	1.0	2,766,572	2,795,774	29,202	1,362,457	0	160,505	1,522,962	1,268,361	0	159,753	1,428,114	-94,848	-4.67	41.60	50.31
GREAT BEND	D0428	3,305.7	3,230.98	6.6	10,703,262	11,408,442	705,180	3,206,743	5,790	1,281,713	4,494,246	2,440,200	0	1,275,708	3,715,908	-778,338	-8.68	48.57	72.55
HOISINGTON	D0431	730.0	4,344.17	3.0	3,265,945	3,363,929	97,984	1,557,724	0	224,960	1,782,684	1,595,782	0	223,906	1,819,688	37,004	1.53	43.54	47.49
BOURBON	006																		
FT SCOTT	D0234	2,020.0	3,232.23	6.5	6,542,349	6,970,818	428,469	2,752,822	14,695	671,842	3,439,359	2,647,962	0	668,695	3,316,657	-122,702	-3.07	57.57	77.96
UNIONTOWN	D0235	465.0	4,618.42	3.0	2,223,769	2,307,130	83,361	1,434,149	0	81,124	1,515,273	1,581,815	0	80,744	1,662,559	147,286	13.58	33.15	25.68
BROWN	007																		
HIAMATHA	D0415	1,210.0	4,138.40	3.0	4,959,877	5,157,686	197,809	2,307,818	0	335,096	2,642,914	2,479,797	0	333,526	2,813,323	170,409	5.59	61.29	63.21
BROWN COUNTY	D0430	660.0	4,905.60	3.0	2,970,090	3,062,908	92,818	1,894,176	0	131,356	2,025,532	1,966,375	0	130,740	2,097,115	71,583	5.27	58.58	61.47
BUTLER	008																		
LEDN	D0205	760.0	3,888.95	3.0	2,903,100	3,044,271	141,171	1,661,375	0	157,226	1,818,601	1,849,934	0	156,490	2,006,424	187,823	10.97	44.25	41.27
REHINGTON-WHITE	D0206	500.0	5,208.39	1.0	2,532,113	2,630,235	98,122	974,975	0	171,287	1,146,262	1,088,333	0	170,485	1,258,818	112,556	6.12	67.15	64.97
CIRCLE	D0375	1,280.0	4,149.79	1.2	5,264,009	5,376,358	112,349	2,126,843	0	375,314	2,502,157	1,982,540	0	373,556	2,356,096	-146,061	-2.99	42.97	50.63
ANDOVER	D0385	1,675.0	3,641.95	2.1	6,043,819	6,230,933	187,114	1,923,298	18,369	604,804	2,546,471	2,018,550	0	601,970	2,620,520	74,049	1.83	63.34	67.74
ROBE HILL PUBLI	D0394	1,494.5	4,026.61	1.0	5,729,873	6,077,952	348,079	3,458,155	0	382,644	3,840,799	3,585,309	0	380,851	3,966,160	125,361	6.68	80.68	99.18
WAGNER PUBLIC	D0394	760.0	4,502.22	3.0	3,342,897	3,524,340	181,443	2,220,912	0	197,320	2,418,232	2,291,132	0	196,396	2,487,528	69,296	6.27	43.32	59.19
BTA	D0402	1,982.0	3,219.55	3.0	6,226,604	6,572,589	345,985	2,235,156	0	780,509	3,015,665	2,104,910	0	776,852	2,881,762	-133,903	-3.97	70.61	91.60
COLORADO	D0490	2,100.0	3,248.45	6.0	6,808,428	7,233,702	425,274	2,046,835	14,941	896,962	2,958,738	1,507,402	0	892,760	2,400,162	-558,576	-10.61	56.13	83.13
FLINTHILLS	D0492	225.0	5,663.15	1.0	1,294,029	1,306,970	12,941	474,999	0	48,775	523,774	609,678	0	48,546	658,224	134,450	12.37	52.28	36.75
CHASE	009																		
CHASE COUNTY	D0284	565.5	4,032.70	3.0	2,306,703	2,375,905	69,202	993,169	0	138,271	1,131,440	1,166,738	0	137,623	1,304,361	172,921	7.71	43.74	37.58

COUNTY NAME	DISTRICT NAME	EST ENROLL 9-20-91	(3) X INC 1990-91	GENERAL FUND BUDGET				1990-91				ESTIMATED 1991-92				TAX RATE			
				(4) 1990-91	(5) 1991-92	(6) DIFF (5-4)	(7) BASIC AID	(8) ADDITIONAL GUARANTEE	(9) STATE AID/INCOME	(10) TOTAL STATE AID	(11) BASIC AID	(12) ADDITIONAL GUARANTEE	(13) STATE AID/INCOME	(14) TOTAL STATE AID	(15) DIFF (14-10)	(16) MILL EQUIV	(17) 1990	(18) 1991	
CHAUTAUDIA	010																		
CEDAR VALE	D0285	197.5	4,290.27	3.0	830,167	872,749	42,582	390,180	0	47,322	437,502	461,721	0	47,100	508,821	71,319	8.85	37.04	32.58
CHAUTAUDIA COLN	D0286	480.0	4,971.99	3.0	2,403,935	2,476,076	72,121	1,424,145	0	99,489	1,523,634	1,548,126	0	99,023	1,647,149	123,515	9.41	26.47	21.53
CHEROKEE	011																		
RIVERTON	D0404	698.0	4,537.04	3.0	3,169,125	3,264,195	95,070	2,290,951	0	84,913	2,375,864	2,314,067	0	84,515	2,398,582	22,718	1.44	31.96	38.98
COLUMBUS	D0492	1,290.0	3,964.98	3.0	5,122,732	5,276,438	153,686	2,649,342	0	286,670	2,936,012	2,783,888	0	285,327	3,069,215	133,203	4.07	53.32	54.88
GALENA	D0499	730.0	4,588.06	3.0	3,349,743	3,450,234	100,491	2,584,372	0	141,147	2,727,519	2,619,765	0	140,486	2,760,251	32,732	5.63	47.35	65.42
BAXTER SPRINGS	D0508	853.0	4,641.00	1.2	4,007,300	4,056,533	49,033	2,627,112	0	241,368	2,868,480	2,582,812	0	240,237	2,823,049	-45,431	-3.57	40.82	51.64
CHEYENNE	012																		
CHEYLIN	D0103	223.0	6,222.83	1.0	1,397,025	1,410,996	13,971	4,690	0	81,859	86,549	201,419	0	81,475	282,894	196,345	10.81	61.41	47.44
ST FRANCIS COMM	D0297	425.0	4,812.75	3.0	2,030,980	2,106,780	75,800	769,098	0	121,742	890,840	911,525	0	121,172	1,032,697	141,857	8.15	48.33	43.47
CLARK	013																		
WINNEOLA	D0219	185.0	5,388.17	1.0	1,058,775	1,069,363	10,588	267,168	0	68,498	335,666	236,412	0	68,177	304,589	-31,077	-2.46	44.63	49.34
ASHLAND	D0220	266.0	5,303.20	1.0	1,442,470	1,456,895	14,425	6,009	0	107,683	113,692	4,603	0	107,178	111,781	-1,911	-0.08	40.24	49.22
CLAY	014																		
CLAY CENTER	D0379	1,608.9	3,442.10	3.0	5,537,992	5,704,130	166,138	2,403,825	0	443,535	2,847,360	2,688,699	0	441,457	3,130,156	282,796	7.93	51.09	47.00
CLOUD	015																		
CONCORDIA	D0333	1,332.0	3,975.73	3.0	5,295,704	5,454,567	158,863	2,554,427	0	413,368	2,967,795	2,621,049	0	411,431	3,032,480	64,685	2.24	65.91	71.05
SOUTHERN CLOUD	D0334	253.0	5,305.02	1.0	1,371,347	1,385,061	13,714	605,467	0	72,086	677,553	667,644	0	71,748	739,392	61,839	5.93	38.60	32.28
COFFEY	016																		
LEBO-WAVERLY	D0243	495.0	4,508.86	3.0	2,281,482	2,349,930	68,448	1,397,491	0	137,831	1,535,322	1,378,834	0	137,185	1,516,019	-19,303	-1.53	46.67	57.00
BURLINGTON	D0244	889.3	4,845.78	1.0	4,207,990	4,352,448	144,858	0	0	226,739	226,739	0	0	225,676	225,676	-1,063	0.00	7.31	7.74
LEROY-GRIDLEY	D0245	340.0	4,690.12	3.0	1,641,543	1,690,787	49,244	874,118	0	106,039	982,157	807,002	0	105,543	912,545	-69,612	-4.90	41.71	53.78
COMANCHE	017																		
COMANCHE COUNT	D0300	430.0	5,471.94	1.0	2,361,142	2,384,734	23,612	593,586	0	129,266	722,852	560,834	0	128,661	689,495	-33,357	-1.09	47.32	50.00
COMLEY	018																		
CENTRAL	D0462	370.0	4,903.62	3.0	1,775,600	1,868,770	93,170	927,373	0	82,644	1,010,017	1,097,500	0	82,256	1,179,756	169,739	15.36	48.76	39.91
UDALL	D0463	395.0	4,575.62	3.0	1,768,477	1,861,592	93,115	1,043,104	0	125,459	1,168,563	1,055,977	0	124,871	1,180,848	12,285	1.24	74.26	86.60
WINFIELD	D0465	2,440.0	3,289.54	5.4	7,880,433	8,459,919	579,486	2,864,311	0	906,644	3,770,955	2,631,745	0	902,396	3,534,141	-236,814	-4.41	66.99	89.39
ARKANSAS CITY	D0470	3,040.0	3,438.46	5.4	10,319,152	11,017,335	698,203	4,334,179	0	999,229	5,333,408	4,053,663	0	994,548	5,048,211	-285,197	-4.54	56.38	79.45
DEXTER	D0471	150.0	6,320.64	1.0	965,054	987,878	22,824	473,676	0	35,842	509,518	550,526	0	35,674	586,200	76,682	13.44	44.20	31.39
CRAWFORD	019																		
JR THEAST	D0246	560.0	4,090.85	3.0	2,294,967	2,363,818	68,851	1,451,174	0	127,401	1,578,575	1,535,180	0	126,804	1,661,984	83,409	9.39	48.31	46.81
CHEROKEE	D0247	780.0	4,684.60	2.2	3,698,488	3,780,663	82,175	2,303,588	0	178,705	2,482,293	2,296,289	0	177,868	2,474,157	-8,136	-0.50	54.69	63.00
GIRARD	D0248	1,100.0	3,832.53	3.0	4,198,535	4,342,261	143,726	2,607,154	0	278,478	2,885,632	2,594,576	0	277,173	2,871,749	-13,883	-0.71	35.60	47.64
FRONTENAC PUBLI	D0249	485.0	4,493.12	3.0	2,164,400	2,245,535	81,135	1,325,319	0	133,658	1,458,977	1,367,231	0	133,032	1,500,263	41,286	4.78	40.11	47.53
PITTSBURG	D0250	2,788.0	3,145.57	7.4	8,791,867	9,442,488	650,621	3,218,577	0	1,286,828	4,505,405	2,272,349	0	1,280,799	3,553,148	-952,257	-17.11	60.36	101.89

COUNTY NAME DISTRICT NAME	#	I-BUDGET PER-		GENERAL FUND BUDGET						1990-91		ESTIMATED 1991-92				I-TAX RATE-I	
		EST	%	1990-91	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	MILL	EST
		ENROLL	INC														
DECATUR	020																
OSBERLIN	D0294	610.0	4,524.71	3.0	2,705,779	2,842,875	137,096	977,306	0	178,699	1,156,005	1,275,535	0	177,862	1,453,417	297,412	13.03 47.93 38.71
PRAIRIE HEIGHTS	D0295	102.0	7,053.87	1.0	715,968	726,690	10,722	217,162	0	24,439	241,601	297,181	0	24,325	321,506	79,905	14.33 65.70 48.52
DICKINSON	021																
BOLDON	D0393	318.0	5,967.57	1.0	1,894,705	1,916,666	21,961	907,967	0	90,762	998,729	989,613	0	90,337	1,079,950	81,221	7.85 54.82 47.03
ABILENE	D0435	1,380.0	3,846.94	3.0	5,278,000	5,468,043	190,043	2,444,079	0	480,786	2,924,865	2,357,738	0	478,534	2,836,272	-88,593	-2.90 61.68 75.11
CHAPMAN	D0473	1,206.5	3,949.69	3.0	4,773,197	4,916,396	143,199	2,215,251	0	244,378	2,459,629	2,385,507	0	243,233	2,628,740	169,111	5.06 54.68 54.03
RURAL VISTA	D0481	357.5	5,173.90	1.8	1,882,265	1,916,189	33,924	896,595	0	89,921	986,516	997,988	0	89,500	1,087,488	100,972	8.64 64.77 57.04
HERINGTON	D0487	530.5	4,454.50	3.0	2,416,566	2,489,066	72,500	1,411,072	0	148,903	1,559,975	1,494,346	0	148,205	1,642,551	82,576	8.26 57.27 56.61
DONIPHAN	022																
MATHENA	D0406	510.0	4,793.94	3.0	2,442,990	2,518,258	75,268	1,679,168	0	109,411	1,788,579	1,770,194	0	108,899	1,879,093	90,514	13.14 30.25 28.27
HIGHLAND	D0425	285.0	5,034.41	3.0	1,515,356	1,560,817	45,461	957,407	0	63,601	1,021,008	1,000,981	0	63,303	1,064,284	43,276	6.61 51.78 52.94
ROY PUBLIC SCH	D0429	372.0	4,814.42	3.0	1,803,000	1,857,089	54,089	1,164,728	0	97,833	1,262,561	1,219,720	0	97,375	1,317,095	54,334	9.11 37.10 37.92
ADWAY SCHOOLS	D0433	190.0	5,730.77	1.0	1,103,746	1,114,784	11,038	398,791	0	54,106	452,897	523,248	0	53,852	577,100	124,203	16.49 55.94 35.07
ELWOOD	D0486	230.0	5,639.25	1.0	1,271,087	1,309,997	38,910	782,717	0	34,773	817,490	861,040	0	34,610	895,650	78,160	10.84 44.53 37.46
DOUGLAS	023																
BALDWIN CITY	D0348	998.0	4,382.26	3.0	4,324,419	4,504,703	180,284	2,216,909	0	295,656	2,512,565	2,340,078	0	294,271	2,634,349	121,784	5.90 63.13 67.99
EUDORA	D0491	830.0	4,729.02	1.0	3,835,236	3,964,337	129,101	2,363,986	0	231,765	2,595,751	2,394,168	0	230,679	2,624,847	29,096	2.61 52.00 65.76
LAWRENCE	D0497	8,650.0	3,653.23	1.3	30,475,997	32,022,300	1,546,303	3,319,885	0	4,446,597	7,766,482	627,676	0	4,425,764	5,053,440	-2,713,042	-9.09 62.93 83.45
EDWARDS	024																
KINBLEY-OFFERLE	D0347	396.0	5,346.92	1.0	2,136,094	2,157,456	21,362	639,299	0	233,815	873,114	511,086	0	232,720	743,804	-129,308	-8.13 71.84 85.26
LEWIS	D0502	187.0	5,504.86	1.0	1,018,399	1,039,703	21,304	203,290	3,064	68,094	274,448	204,156	0	67,775	271,931	-2,517	-0.19 46.51 49.13
ELK	025																
WEST ELK	D0282	460.0	5,121.68	1.6	2,315,000	2,393,509	78,509	1,180,315	0	143,539	1,323,854	1,176,981	0	142,866	1,319,847	-4,007	-0.26 23.72 31.64
ELK VALLEY	D0283	180.0	4,822.07	3.0	952,358	980,929	28,571	662,261	0	29,700	691,961	660,142	0	29,561	689,703	-2,258	-0.48 46.17 55.86
ELLIS	026																
ELLIS	D0388	365.0	5,286.15	1.0	1,935,875	1,975,434	39,559	877,550	0	107,958	985,508	858,078	0	107,452	965,530	-19,978	-1.18 43.23 46.62
VICTORIA	D0432	388.0	4,582.69	3.0	1,810,161	1,864,467	54,306	987,009	0	96,593	1,083,602	1,000,599	0	96,140	1,096,739	13,137	0.91 30.33 34.72
HAYS	D0489	3,462.0	3,481.96	5.4	11,880,791	12,705,505	824,714	3,006,170	184,465	1,415,647	4,606,282	2,439,098	0	1,409,015	3,848,113	-758,169	-7.23 63.76 85.69
ELLSWORTH	027																
ELLSWORTH	D0327	775.0	4,800.83	1.0	3,691,835	3,757,851	66,016	1,915,469	1,692	208,815	2,125,976	2,052,651	0	207,837	2,260,488	134,512	7.43 68.99 64.07
LORRAINE	D0328	492.0	5,830.04	1.0	2,850,900	2,897,073	46,173	189,522	0	152,521	342,043	645,787	0	151,806	797,593	455,550	13.34 64.14 47.49
FINNEY	028																
JOLDSB	D0363	680.0	5,192.93	1.0	3,422,142	3,566,505	144,363	0	0	93,027	93,027	0	0	92,591	92,591	-436	0.00 29.93 31.80
GARDEN CITY	D0457	6,423.1	3,271.03	5.4	20,419,756	22,144,729	1,724,973	7,945,035	0	1,914,995	9,860,030	8,283,631	0	1,906,024	10,189,655	329,625	1.94 55.73 68.27
FORD	029																
SPEARVILLE-WIND	D0381	265.0	4,843.67	3.0	1,269,041	1,322,080	53,039	654,654	0	65,547	720,201	750,566	0	65,240	815,806	95,605	11.32 50.88 44.46
DODGE CITY	D0443	4,150.0	3,203.32	7.4	13,298,600	14,282,496	984,096	4,167,583	45,976	1,492,696	5,706,255	3,581,133	0	1,485,702	5,066,835	-639,420	-5.37 54.05 74.00
BUCKLIN	D0459	320.0	4,030.63	3.0	1,324,063	1,363,784	39,721	632,771	0	104,272	737,043	623,371	0	103,783	727,154	-9,889	-0.65 37.85 42.72

COUNTY NAME DISTRICT NAME	ENROLL 9-20-91	BUDGET PER			GENERAL FUND BUDGET							ESTIMATED 1991-92				TAX RATE		
		X 1990-91	INC	1990-91	EST. 1991-92	DIFF (5 - 4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/ INCOME	TOTAL STATE AID	DIFF (14 - 10)	HILL EQUIV	1990 1991	
																	1990	1991

FRANKLIN 030																		
WEST FRANKLIN D0287	791.0	4,516.54	3.0	3,550,000	3,679,764	129,764	2,169,807	0	143,410	2,313,217	2,359,480	0	142,739	2,502,219	189,002	12.05	50.20	45.76
CENTRAL HEIGHTS D0288	535.0	4,218.75	3.0	2,295,000	2,363,849	68,849	1,537,914	0	124,295	1,662,209	1,525,412	0	123,712	1,649,124	-13,085	-1.30	36.61	48.72
WELLSVILLE D0289	750.0	4,617.60	3.0	3,405,482	3,567,098	161,616	1,941,730	0	234,571	2,176,301	1,953,521	0	233,472	2,186,993	10,692	0.73	61.97	77.51
OTTAWA D0290	2,280.0	3,164.04	7.4	6,973,550	7,747,850	774,300	3,119,420	0	710,696	3,830,116	3,266,481	0	707,366	3,973,847	143,731	3.51	56.79	80.30
GEARY 031																		
JUNCTION CITY D0473	6,835.0	3,259.82	5.7	22,345,402	23,616,298	1,270,896	13,113,124	0	1,176,669	14,289,793	12,401,657	0	1,171,156	13,572,813	-716,980	-8.87	45.11	81.14
GOVE 032																		
GRINNELL PUBLIC D0291	154.5	7,118.87	1.0	1,021,558	1,110,864	89,306	285,316	0	44,946	330,262	440,200	0	44,736	484,936	154,474	19.03	66.61	56.46
GRAINFIELD D0292	188.0	6,667.58	1.0	1,250,171	1,266,041	15,870	354,481	0	59,793	414,274	443,009	0	59,513	502,522	88,248	8.54	61.57	51.92
QUINTER PUBLIC D0293	364.0	4,807.39	3.0	1,737,100	1,809,813	52,713	893,671	0	101,220	994,891	944,086	0	100,746	1,044,832	49,941	3.97	50.70	51.44
GRAHAM 033																		
WEST GRAHAM-MOR HILL CITY D0280	111.5	8,550.42	1.0	974,748	984,495	9,747	247,576	0	31,793	279,369	232,359	0	31,644	264,003	-15,366	-1.70	64.53	70.54
HILL CITY D0281	522.5	5,314.87	1.0	2,787,650	2,815,526	27,876	1,279,953	0	139,717	1,419,670	1,275,112	0	139,062	1,414,174	-5,496	-0.26	49.14	51.45
GRANT 034																		
ULYBBES D0214	1,680.0	3,887.00	1.0	6,306,661	4,595,462	288,801	0	0	483,527	483,527	0	0	481,261	481,261	-2,266	-0.01	24.85	26.91
GRAY 035																		
CIMARRON-EMSIGN D0102	565.0	5,001.43	1.3	2,818,305	2,862,460	44,155	1,137,473	0	173,683	1,311,156	1,136,951	0	172,869	1,309,820	-1,336	-0.06	45.09	48.24
MONTEZUMA D0371	190.0	6,263.36	1.0	1,221,356	1,233,568	12,212	311,352	0	87,308	398,660	279,886	0	86,899	366,785	-31,875	-2.93	69.26	75.06
COPELAND D0476	112.0	9,136.33	1.0	1,036,973	1,047,343	10,370	0	0	56,617	56,617	0	0	56,352	56,352	-265	-0.03	86.62	88.14
INGALLS D0477	260.0	4,848.34	3.0	1,240,569	1,298,385	37,816	531,978	0	57,786	589,764	645,153	0	57,515	702,668	112,904	9.44	50.10	41.63
GREELEY 036																		
GREELEY COUNTY D0200	353.5	4,770.38	3.0	1,750,731	1,803,251	52,520	137,693	0	123,603	261,296	385,483	0	123,024	508,507	247,211	9.57	43.46	33.11
GREENWOOD 037																		
MADISON-VIRGIL D0384	280.0	5,627.40	1.0	1,406,622	1,622,688	16,066	836,826	0	79,494	916,320	833,116	0	79,122	912,238	-4,082	-0.41	51.37	54.35
EUREKA D0389	760.0	5,049.70	1.0	3,810,002	3,876,152	66,150	1,908,040	0	225,631	2,133,671	1,916,424	0	224,574	2,140,998	7,327	0.33	54.09	58.17
HAMILTON D0390	110.5	6,412.90	1.0	708,625	715,712	7,087	273,260	0	22,660	295,920	284,698	0	22,554	307,252	11,332	1.69	49.42	48.64
HAMILTON 038																		
BYRACUBE D0494	421.0	4,907.57	3.0	2,073,904	2,138,180	62,276	15,126	0	184,325	199,451	0	0	183,461	183,461	-15,990	-0.38	43.26	46.03
HARPER 039																		
ANTHONY-HARPER D0361	1,060.0	4,207.87	3.0	4,447,715	4,594,157	146,442	1,586,344	0	347,869	1,934,213	1,706,440	0	346,239	2,052,679	118,466	3.04	54.58	55.97
ATTICA D0511	220.0	5,117.83	2.9	1,148,953	1,182,475	33,522	544,674	0	59,250	603,924	525,890	0	58,972	584,862	-19,062	-1.74	49.82	56.84
HARVEY 040																		
BURRTON D0369	285.0	5,446.19	1.0	1,519,486	1,567,685	48,199	794,113	0	75,831	869,944	830,142	0	75,475	905,617	35,673	3.74	50.22	52.38
NEWTON D0373	3,260.0	3,303.47	5.4	10,630,251	11,350,831	720,580	3,795,567	0	1,284,868	5,080,433	3,373,365	0	1,278,848	4,652,213	-428,222	-7.00	77.26	104.74
SEDGWICK PUBLIC D0439	416.0	5,357.00	1.0	2,185,657	2,250,797	65,140	1,317,727	0	151,720	1,469,447	1,288,032	0	151,010	1,439,042	-30,405	-4.71	51.39	73.15
HALSTEAD D0440	750.0	4,855.41	1.0	3,639,131	3,677,970	38,839	1,905,810	0	213,297	2,119,107	1,947,174	0	212,297	2,159,471	40,364	2.22	63.21	63.32
HEBSTON D0460	760.0	4,680.89	3.0	3,527,987	3,644,203	136,216	1,810,611	0	260,669	2,071,280	1,746,165	0	259,448	2,005,613	-65,667	-3.27	58.83	73.60

COUNTY NAME DISTRICT NAME	ENROLL 9-20-91	BUDGET PER		GENERAL FUND BUDGET						ESTIMATED 1991-92						TAX RATE			
		1990-91	INC	1990-91	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	MILL	EST		
		1990-91	1990-91	1990-91	1991-92	(5 - 4)	AID	GUARANTEE	AID/	STATE	AID	GUARANTEE	AID/	STATE	(14 - 10)	EQUIV	1990	1991	

HASKELL	041																		
BULETTE	D0374	500.0	4,946.92	3.0	2,339,683	2,347,665	187,982	175,782	0	195,666	371,448	2,804	0	194,749	197,553	-173,895	-3.42	37.00	47.33
SATANTA	D0507	370.0	6,107.90	1.0	2,282,522	2,305,348	22,826	0	0	148,667	148,667	0	0	147,970	147,970	-697	-0.01	21.09	21.48
HODGEMAN																			
JETHRE	D0227	265.0	5,259.63	1.0	1,388,543	1,407,741	19,198	356,745	0	81,119	437,864	471,202	0	80,739	351,941	114,077	7.60	58.59	49.87
HANSTON	D0228	146.0	4,602.14	1.0	977,117	986,888	9,771	342,918	0	30,112	373,030	378,590	0	29,971	408,561	35,531	3.87	54.84	51.02
JACKSON																			
NORTH JACKSON	D0335	430.0	5,158.64	1.5	2,200,167	2,250,878	50,711	1,434,606	0	85,042	1,519,648	1,526,497	0	84,644	1,611,141	91,493	12.18	42.35	35.44
HOLTON	D0336	990.0	4,402.54	3.0	4,218,514	4,489,274	270,760	2,426,673	0	270,723	2,697,396	2,641,360	0	269,455	2,910,815	213,419	13.91	64.73	71.75
HAYETTA	D0337	773.5	4,633.22	3.0	3,583,797	3,691,312	107,515	2,290,706	2,770	168,910	2,462,386	2,428,200	0	168,119	2,596,319	133,933	13.83	43.48	40.80
JEFFERSON																			
VALLEY FALLS	D0338	486.0	4,260.53	3.0	2,074,880	2,137,126	62,246	1,384,839	0	113,672	1,498,511	1,440,848	0	113,139	1,553,987	55,476	7.71	39.49	41.70
JEFFERSON COUNT	D0339	425.0	5,123.27	1.8	2,268,072	2,308,548	40,476	1,441,680	0	98,539	1,540,239	1,487,014	0	98,097	1,585,111	44,872	5.41	43.23	42.99
JEFFERSON WEST	D0340	720.0	4,904.20	1.0	3,491,787	3,546,333	74,546	1,956,614	0	257,980	2,214,594	1,845,218	0	256,772	2,101,990	-112,604	-8.83	56.47	77.64
OSKALOOSA PUBLI	D0341	575.0	4,611.54	3.0	2,607,826	2,731,187	123,361	1,539,942	0	153,292	1,693,234	1,640,581	0	152,574	1,793,155	99,921	9.84	59.98	64.45
MCCLOUTH	D0342	525.0	4,783.97	3.0	2,490,054	2,586,932	96,878	1,511,054	0	139,265	1,650,319	1,565,666	0	138,612	1,704,278	53,959	5.20	48.99	55.74
PERRY PUBLIC BC	D0343	937.0	4,309.14	3.0	3,983,800	4,158,790	174,990	2,135,672	0	282,296	2,417,968	2,143,893	0	280,973	2,424,866	6,898	0.36	58.68	72.02
JEWELL																			
WHITE ROCK	D0104	162.0	8,254.75	1.0	1,415,689	1,429,847	14,158	353,364	0	54,687	408,051	348,010	0	54,431	402,441	-5,610	-0.53	68.28	71.04
MANKATO	D0278	280.0	5,269.39	1.0	1,504,411	1,519,454	15,043	882,419	0	76,425	958,844	844,803	0	76,067	920,870	-37,974	-5.19	69.29	79.65
JEWELL	D0279	200.0	5,860.00	1.0	1,183,720	1,195,357	11,637	515,946	0	75,727	591,673	522,876	0	75,372	598,248	6,575	0.79	55.57	56.61
JOHNSON																			
SOUTHEAST JOHNS	D0229	9,700.0	4,709.72	1.0	42,500,000	44,141,154	3,641,154	3,844,547	221,741	4,357,255	8,423,543	0	0	4,336,841	4,336,841	-4,086,702	-7.69	58.64	79.71
SPRING HILL	D0230	1,260.0	4,028.56	3.0	5,031,677	5,228,269	196,592	2,479,129	0	399,931	2,879,060	2,639,777	0	398,058	3,037,835	158,775	6.81	80.13	83.27
GARDNER-EDGERTO	D0231	1,622.5	3,881.09	1.0	6,297,069	6,360,038	62,969	2,114,896	0	665,337	2,780,233	1,159,979	0	662,220	1,822,199	-958,034	-15.65	63.03	86.49
DESBOTO	D0232	1,760.0	3,758.95	1.0	6,419,542	6,681,910	262,368	2,530,775	0	453,866	2,984,641	2,726,092	0	451,739	3,177,831	193,190	4.33	62.04	64.81
OLATHE	D0233	15,073.5	4,149.05	1.0	58,890,000	63,166,105	4,276,105	19,223,463	0	5,861,870	25,085,333	17,891,651	0	5,834,407	23,726,058	-1,359,275	-3.13	67.04	86.21
SHAWNEE MISSION	D0512	30,223.7	4,079.91	1.0	119,117,818	124,543,103	5,425,285	0	0	43,306,010	43,306,010	0	0	39,291,868	39,291,868	-4,014,142	-2.72	39.79	50.02
KEARNY																			
LAKIN	D0215	670.0	5,156.55	1.0	3,361,042	3,489,440	128,398	0	0	213,903	213,903	0	0	212,901	212,901	-1,002	-0.01	20.67	22.01
DEERFIELD	D0216	268.0	5,048.65	3.0	1,401,000	1,443,031	42,031	9,879	0	51,366	61,245	0	0	51,125	51,125	-10,120	-0.19	22.33	23.80
KINGMAN																			
KINGMAN	D0331	1,085.5	4,365.25	1.6	4,707,925	4,812,749	104,824	1,287,170	0	377,252	1,664,422	1,256,883	0	375,485	1,632,368	-32,054	-0.62	50.60	54.51
CUNNINGHAM	D0332	321.0	6,458.23	1.0	1,992,364	2,093,822	101,458	228,537	0	79,834	308,371	354,703	0	79,460	434,163	125,792	4.59	47.35	46.48
KIDMA																			
GREENSBURG	D0422	387.0	4,833.68	3.0	1,880,302	1,936,710	56,408	728,410	0	141,935	870,345	636,909	0	141,270	778,179	-92,166	-4.46	38.48	48.82
MULLINVILLE	D0424	95.010	5,444.18	1.0	948,976	1,011,714	62,738	47,279	643	29,077	76,999	0	0	28,940	28,940	-48,059	-3.83	67.79	80.64
HAVILAND PUBLIC	D0474	169.5	6,726.55	1.0	1,204,053	1,216,094	12,041	400,028	0	46,360	446,388	373,149	0	46,143	419,292	-27,096	-2.14	61.20	65.63

COUNTY NAME	#	I-BUDGET PER-			GENERAL FUND BUDGET				1990-91				ESTIMATED 1991-92				TAX RATE-I					
		ENROLL	X	INC	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	MILL	ESTI					
DISTRICT NAME	#	9-20-91	1990-91		1990-91	1991-92	(5 - 4)	AID	GUARANTEE	AID/	INCOME	STATE	AID	AID	GUARANTEE	INCOME	STATE	AID	(14 - 10)	EQUIV	1990	1991

LABETTE	050																					
PARSONS	D0503	1,850.0	3,439.85	1.3	4,367,171	6,450,217	83,046	2,874,411		0	729,506	3,604,117	2,426,636		0	726,088	3,152,724	-451,393	-15.07	75.27	100.56	
OSWEGO	D0504	469.5	5,049.77	2.6	2,370,869	2,432,841	61,972	1,591,690		0	111,925	1,703,615	1,566,301		0	111,401	1,677,702	-25,913	-2.69	40.64	54.07	
CHEYDA	D0505	296.0	5,279.24	1.0	1,624,006	1,642,265	16,259	1,139,215		0	56,153	1,195,368	1,160,293		0	55,890	1,216,183	20,815	4.01	39.49	38.59	
LABETTE COUNTY	D0506	1,610.0	3,644.38	3.0	5,867,446	6,043,473	176,027	3,320,744		0	337,845	3,658,589	3,544,507		0	336,262	3,880,769	222,180	8.16	50.07	48.34	
LANE																						
HEALY PUBLIC BC	D0468	108.0	4,559.67	1.0	708,444	715,529	7,085	31,559		0	79,718	111,277	0		0	79,345	79,345	-31,932	-3.63	58.79	65.09	
DIGHTON	D0482	397.0	4,980.21	3.0	1,947,263	2,036,459	89,196	601,609		0	127,739	729,348	772,778		0	127,140	899,918	170,570	8.77	43.73	38.34	
LEAVENWORTH																						
EASTON	D0449	628.0	4,414.50	3.0	2,763,475	2,855,478	92,003	1,414,401		0	143,999	1,558,400	1,564,079		0	143,325	1,707,404	149,004	10.65	56.94	51.91	
LEAVENWORTH	D0453	4,275.0	3,235.13	6.5	13,735,403	14,723,271	987,868	5,028,185		0	1,540,361	6,568,746	3,811,580		0	1,533,343	3,344,923	-1,223,823	-12.99	56.60	90.53	
BABENOR-LINWOOD	D0458	1,280.0	4,199.88	1.0	5,230,953	5,429,606	198,653	2,266,361		0	422,477	2,688,838	2,305,297		0	420,498	2,725,795	36,957	1.45	61.09	70.79	
TONGANOXIE	D0464	1,415.0	4,115.98	1.0	5,583,328	5,882,353	299,025	2,760,427		0	396,580	3,157,007	3,121,862		0	394,722	3,516,584	359,577	14.21	69.65	67.51	
ANBING	D0469	1,725.0	3,929.15	1.0	6,451,660	6,845,559	393,899	3,626,978		0	356,311	3,983,289	3,962,086		0	354,642	4,316,728	333,439	11.77	47.83	52.23	
LINCOLN																						
LINCOLN	D0298	416.0	5,308.73	1.0	2,158,000	2,230,517	72,517	934,797		0	126,926	1,061,723	1,047,086		0	126,332	1,173,418	111,695	7.35	47.18	44.06	
SYLVAN GROVE	D0299	213.5	4,819.19	3.0	995,162	1,059,765	64,603	449,634		0	50,302	499,936	550,464		0	50,066	600,530	100,594	11.30	46.46	41.53	
LINN																						
PLEASANTON	D0344	408.0	5,294.84	1.0	2,226,482	2,248,746	22,264	1,554,394		0	79,778	1,634,172	1,612,138		0	79,404	1,691,542	57,370	8.45	44.35	37.46	
JAYHAWK	D0346	526.0	4,823.07	3.0	2,534,523	2,613,042	78,519	1,311,658		0	111,771	1,423,429	1,572,588		0	111,248	1,683,836	260,407	16.83	50.17	34.23	
PRAIRIE VIEW	D0362	815.0	4,883.02	1.0	3,965,986	4,019,458	53,472	25,771		0	201,340	227,111	0		0	200,397	200,397	-26,714	-0.24	32.93	33.99	
LOGAN																						
OAKLEY	D0274	485.0	5,045.75	2.3	2,454,255	2,510,320	56,065	773,967		0	156,575	930,542	903,150		0	155,842	1,058,992	128,450	5.12	35.76	51.96	
TRIPLAINS	D0275	117.0	7,284.48	1.0	845,000	860,806	15,806	5,253		0	29,404	34,657	144,667		0	29,266	173,933	139,276	13.36	46.29	49.86	
LYON																						
NORTH LYON COUN	D0251	725.0	4,249.87	3.0	3,070,035	3,188,528	118,493	1,757,815		0	153,792	1,911,607	1,887,473		0	153,072	2,040,545	128,938	7.20	49.15	49.01	
SOUTHERN LYON C	D0252	555.5	4,502.24	3.0	2,462,726	2,576,026	113,300	1,344,904		0	140,674	1,485,578	1,444,291		0	140,015	1,584,306	98,728	6.99	53.61	55.87	
EMPORIA	D0253	4,640.0	3,158.49	7.4	14,717,304	15,807,699	1,090,395	6,065,649		34,663	1,768,600	7,868,912	5,237,178		0	1,760,314	6,997,492	-871,420	-9.83	64.37	96.60	
MARION																						
CENTRE	D0397	297.0	5,468.17	1.0	1,684,744	1,701,590	16,846	768,240		0	73,994	842,234	827,201		0	73,647	900,848	58,614	4.64	32.72	28.24	
PEABODY-BURNS	D0398	400.0	5,240.84	1.0	2,127,780	2,149,060	21,280	1,131,852		0	115,802	1,247,654	1,162,304		0	115,260	1,277,564	29,910	2.57	62.19	61.35	
MARION	D0408	580.0	4,751.97	3.0	2,719,552	2,838,827	119,275	1,396,924		0	185,123	1,582,047	1,453,037		0	184,256	1,637,293	55,246	3.66	50.58	57.32	
DURHAM-HILLSBOR	D0410	636.5	4,937.47	1.1	3,088,387	3,176,230	87,843	1,489,134		0	204,541	1,693,675	1,575,078		0	203,583	1,778,661	84,986	4.72	53.31	54.04	
DEBBEL	D0411	262.5	5,058.52	3.0	1,317,745	1,367,699	49,954	762,587		0	58,399	820,986	842,216		0	58,126	900,342	79,356	11.92	60.66	55.24	
MARSHALL																						
MARYSVILLE	D0364	970.0	4,107.72	3.0	4,027,621	4,148,446	120,825	1,676,663		0	364,654	2,041,317	1,609,608		0	362,946	1,972,554	-68,763	-2.54	54.60	64.88	
VERMILLION	D0380	620.0	4,652.50	3.0	2,879,898	2,971,090	91,192	1,577,633		0	136,901	1,714,534	1,724,837		0	136,259	1,861,096	146,562	8.82	48.85	44.75	
AXTELL	D0488	361.5	5,196.84	1.4	1,795,507	1,904,075	108,568	889,385		0	77,356	966,741	1,093,354		0	76,993	1,170,347	203,606	19.07	62.79	51.35	
VALLEY HEIGHTS	D0498	465.0	4,487.60	3.0	1,972,299	2,149,337	177,038	1,144,437		0	111,472	1,255,909	1,317,511		0	110,950	1,428,461	172,552	17.08	35.43	57.82	

COUNTY NAME DISTRICT NAME	#	(1) (2) (3)			(4) (5) (6) (7)				(8) (9) (10)			(11) (12) (13)			(14) (15) (16) (17) (18)				
		- BUDGET PER -			- GENERAL FUND BUDGET -				- 1990-91 -			- ESTIMATED 1991-92 -			- TAX RATE -				
		ENROLL	X	INC	1990-91	EBT.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	MILL	1990	1991
9-20-91	1990-91	1990-91	1990-91	1991-92	(5 - 4)	AID	GUARANTEE	AID/	STATE	AID	GUARANTEE	AID/	STATE	(14 - 10)	EQUIV	1990	1991		
MCPHERSON	059																		
LINDSBORG	D0400	826.0	4,461.51	3.0	3,640,589	3,795,767	155,178	1,523,255	0	266,972	1,790,227	1,642,464	0	265,721	1,908,185	117,958	4.28	59.00	61.47
MCPHERSON	D0418	2,505.0	3,370.62	5.4	8,255,318	8,999,363	644,045	1,626,712	11,411	1,041,561	2,679,684	1,487,832	0	1,036,681	2,524,513	-153,171	-2.01	68.02	83.40
CANTON-GALVA	D0419	410.0	5,054.81	3.0	2,067,419	2,134,645	67,226	968,214	0	147,370	1,115,584	940,267	0	146,680	1,086,947	-28,637	-1.97	36.69	46.42
MOUNDRIDGE	D0423	465.0	4,786.57	3.0	2,163,528	2,292,529	129,001	788,423	0	213,817	1,002,240	810,341	0	212,815	1,023,156	20,916	1.23	59.25	68.94
INMAN	D0448	445.0	4,880.53	3.0	2,152,315	2,236,993	84,678	1,106,876	0	120,197	1,227,073	1,184,701	0	119,634	1,304,335	77,262	5.47	49.40	50.75
MEADE	060																		
FOMLER	D0225	161.0	6,533.72	1.0	989,858	1,062,449	72,591	160,480	0	58,157	218,637	277,580	0	57,884	335,464	116,827	10.63	62.00	57.04
MEADE	D0226	403.0	5,059.33	3.0	2,018,672	2,100,077	81,405	49,865	0	121,105	170,970	97,691	0	120,538	218,229	47,259	1.20	36.30	37.72
MIAMI	061																		
OSAWATOMIE	D0367	1,136.0	4,052.84	3.0	4,569,602	4,742,175	172,573	2,712,931	0	299,010	3,011,941	2,810,856	0	297,610	3,108,466	96,525	5.19	51.08	57.75
PAOLA	D0368	1,645.0	3,909.29	1.0	6,301,777	6,495,085	193,308	2,051,981	0	651,077	2,703,058	2,110,735	0	648,027	2,758,762	55,704	1.48	71.36	77.03
DUISBURG	D0416	1,109.0	4,268.77	3.0	4,719,126	4,876,084	156,958	2,187,735	0	421,194	2,608,929	2,185,498	0	419,221	2,604,719	-4,210	-0.17	55.91	65.60
HITCHELL	062																		
MACONDA	D0272	560.0	4,673.06	3.0	2,616,915	2,695,420	78,505	1,166,446	0	138,746	1,305,192	1,329,112	0	138,096	1,467,208	162,016	10.55	58.71	51.62
BELOIT	D0273	810.0	4,523.15	3.0	3,664,200	3,774,126	109,926	1,541,564	0	287,396	1,828,960	1,694,182	0	286,050	1,980,232	151,272	6.31	52.08	50.14
MONTGOMERY	063																		
CANEY VALLEY	D0436	775.0	4,800.74	1.0	3,742,173	3,779,601	37,428	2,507,667	0	165,202	2,672,869	2,436,761	0	164,428	2,601,189	-71,680	-4.57	42.94	52.94
COFFEYVILLE	D0445	2,710.0	3,473.30	5.4	9,410,219	9,920,931	510,712	4,224,684	70,108	834,582	5,129,374	3,876,373	0	830,672	4,707,045	-422,329	-7.33	59.67	83.23
INDEPENDENCE	D0446	2,340.0	3,243.87	6.2	7,556,929	8,059,943	503,014	3,003,269	0	812,812	3,816,081	2,518,567	0	809,004	3,327,571	-488,510	-8.81	51.51	77.48
CHERRYVALE	D0447	646.0	4,795.67	3.0	3,098,000	3,190,943	92,943	2,240,644	0	134,146	2,374,790	2,230,944	0	133,518	2,364,462	-10,328	-1.11	27.52	44.10
MORRIS	064																		
MORRIS COUNTY	D0417	1,080.0	4,060.84	3.0	4,397,885	4,529,832	131,947	2,326,906	0	302,323	2,629,229	2,297,945	0	300,907	2,598,852	-30,377	-1.07	44.10	52.62
MORTON	065																		
ROLLA	D0217	210.0	7,626.94	1.0	1,571,149	1,617,674	46,525	0	0	77,122	77,122	0	0	76,761	76,761	-361	-0.01	20.13	21.13
ELKHART	D0218	583.0	5,104.84	1.0	2,868,920	3,005,884	136,964	632,194	0	199,276	831,470	520,497	0	198,342	718,839	-112,631	-2.63	41.86	50.33
NEMAHA	066																		
SABETHA	D0441	1,022.0	4,383.56	2.7	4,480,000	4,602,138	122,138	2,329,745	0	337,659	2,667,404	2,292,784	0	336,077	2,628,861	-38,543	-1.65	56.83	66.98
NEMAHA VALLEY B & B	D0442	401.0	5,740.91	1.0	2,249,862	2,325,126	75,264	903,778	0	162,574	1,066,352	904,147	0	161,812	1,065,959	-393	-0.03	34.93	43.14
	D0451	240.0	5,539.11	1.0	1,310,000	1,342,680	32,680	892,687	0	36,558	929,245	928,298	0	36,387	964,685	35,440	6.47	37.76	37.64
NEOSHO	067																		
ERIE-ST PAUL	D0101	1,105.0	4,299.82	2.7	4,704,000	4,878,166	174,166	2,724,803	0	260,229	2,985,032	2,868,472	0	259,010	3,127,482	142,450	6.74	51.11	54.06
HANUTE PUBLIC	D0413	1,900.0	3,515.30	1.0	6,665,000	6,745,855	80,855	2,977,804	0	575,056	3,552,860	2,865,210	0	572,362	3,437,572	-115,288	-3.44	73.20	81.65
NESS	068																		
NEB TREB LA GO	D0301	88.0	8,856.59	1.0	779,380	787,174	7,794	55,352	0	24,475	79,827	37,632	0	24,360	61,992	-17,835	-1.77	50.18	53.82
SHOKY HILL	D0302	194.5	5,512.07	1.0	1,127,219	1,138,490	11,271	446,063	0	55,111	501,174	388,228	0	54,853	443,081	-58,093	-4.48	40.56	48.14
NESS CITY	D0303	354.0	5,070.65	3.0	1,774,728	1,848,861	74,133	488,545	0	145,929	634,474	483,938	0	145,245	629,183	-5,291	-0.26	50.06	55.94
BAZINE	D0304	130.0	7,330.41	1.0	883,314	962,482	79,168	220,641	0	28,484	249,125	336,564	0	28,351	364,915	115,790	12.62	61.64	56.92

COUNTY NAME DISTRICT NAME	#	(1) (2) (3)			(4) (5) (6) (7)				(8) (9) (10) (11)				(12) (13) (14)			(15) (16) (17) (18)					
		ENROLL	BUDGET PER	X	GENERAL FUND BUDGET				ESTIMATED 1991-92				TOTAL			DIFF		TAX RATE			
		9-20-91	1990-91	INC	1990-91	1991-92	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	STATE	BASIC	ADDITIONAL	STATE	TOTAL	DIFF	MILL	EQUIV	1990	1991
							(5 - 4)	AID	GUARANTEE	AID/	STATE/	AID/	AID	GUARANTEE	INCOME	STATE/	(14 - 10)	1990	1991		

NORTON	049																				
NORTON COMMUNIT	D0211	724.0	4,766.25	2.3	3,422,167	3,530,593	108,426	1,912,865		0	252,566	2,165,431	1,791,646		0	231,383	2,043,029	-122,402	-7.92	51.44	73.09
NORTHERN VALLEY	D0212	172.0	5,888.86	1.0	1,124,773	1,136,020	11,247	538,849		0	49,515	588,364	548,882		0	49,283	598,165	9,801	1.39	62.72	63.18
WEST SOLOMON VA	D0213	100.0	7,847.61	1.0	847,542	856,018	8,476	164,726		0	42,789	207,515	136,689		0	42,588	179,277	-28,238	-3.86	63.14	70.30
OSAGE	070																				
OSAGE CITY	D0420	615.0	4,867.73	3.0	2,957,145	3,082,540	125,395	1,676,642		1,614	209,605	1,887,861	1,719,286		0	208,623	1,927,909	40,048	3.14	33.01	43.38
LYNDON	D0421	400.0	5,269.78	1.0	2,115,818	2,136,976	21,158	1,262,719		0	126,781	1,389,500	1,224,738		0	126,187	1,350,925	-38,575	-4.53	43.81	53.91
SANTA FE TRAIL	D0434	1,275.0	4,148.44	1.6	5,208,370	5,375,719	167,349	3,274,434		0	321,781	3,596,215	3,272,414		0	320,273	3,592,687	-3,528	-0.20	54.87	69.31
BURLINGAME PUBL	D0454	344.0	5,340.22	1.0	1,767,614	1,855,405	87,791	1,150,790		0	90,437	1,241,227	1,232,169		0	90,013	1,322,182	80,955	15.45	46.18	49.71
HARAYS DES CYGN	D0456	300.0	5,136.44	2.5	1,600,000	1,640,717	40,717	1,117,479		0	63,734	1,181,213	1,072,982		0	63,435	1,136,417	-44,796	-7.18	52.26	72.13
OSBORNE	071																				
OSBORNE COUNTY	D0392	462.5	5,023.67	3.0	2,320,937	2,393,151	72,214	1,086,737		0	164,034	1,250,771	1,163,986		0	163,265	1,327,251	76,460	5.42	56.79	56.90
OTTAWA	072																				
NORTH OTTAWA CO	D0239	630.0	4,285.00	3.0	2,738,117	2,820,258	82,141	1,304,413		0	168,279	1,472,692	1,484,331		0	167,491	1,651,822	179,130	9.31	44.15	37.54
TWIN VALLEY	D0240	473.0	4,840.55	3.0	2,279,900	2,358,269	78,369	1,359,124		0	101,309	1,460,433	1,489,505		0	100,835	1,590,340	129,907	10.90	39.00	33.62
PAWNEE	073																				
FT LARNED	D0495	1,103.7	4,278.86	2.9	4,722,579	4,859,271	136,692	1,703,404		0	422,495	2,125,899	1,534,885		0	420,515	1,955,400	-170,499	-4.65	51.55	63.64
PAWNEE HEIGHTS	D0496	150.0	7,538.10	1.0	1,134,484	1,145,829	11,345	135,725		0	46,902	182,627	233,277		0	46,682	279,959	97,332	8.70	70.83	60.18
PHILLIPS	074																				
EASTERN HEIGHTS	D0324	169.0	5,433.02	1.0	882,866	927,362	44,496	418,251		0	39,800	458,051	394,910		0	39,614	434,524	-23,527	-3.86	47.02	63.37
PHILLIPSBURG	D0325	680.0	4,878.04	1.0	3,331,704	3,365,018	33,314	1,573,259		0	248,969	1,822,228	1,392,809		0	247,803	1,640,612	-181,616	-8.02	53.01	66.46
LOGAN	D0326	225.0	5,895.83	1.0	1,415,000	1,429,150	14,150	579,374		0	86,375	665,749	469,825		0	85,970	555,795	-109,954	-8.15	33.47	46.46
POTTAWATOMIE	075																				
WARREN	D0320	1,319.0	4,068.34	2.5	5,256,708	5,501,918	245,210	3,100,866		0	358,849	3,459,715	3,166,755		0	357,168	3,523,923	64,208	2.76	31.83	43.79
KAW VALLEY	D0321	985.0	5,231.59	1.0	5,160,962	5,212,577	51,615	0		0	335,477	335,477	0		0	333,905	333,905	-1,572	-0.01	21.21	21.59
ONAGA-HAVENS VIL	D0322	444.0	4,965.82	3.0	2,204,825	2,270,967	66,142	1,314,779		0	97,431	1,412,210	1,436,553		0	96,975	1,533,528	121,318	11.69	71.19	64.40
WESTMORELAND	D0323	612.0	4,472.98	3.0	2,659,187	2,819,588	160,401	1,660,830		0	139,943	1,800,773	1,877,784		0	139,287	2,017,073	216,300	21.60	69.96	63.77
PRATT	076																				
PRATT	D0382	1,407.0	3,577.98	3.0	4,848,166	5,185,245	337,079	1,567,704		0	561,418	2,129,122	1,678,461		0	558,788	2,237,249	108,127	2.65	45.56	54.25
SKYLINE SCHOOLS	D0438	344.0	5,054.92	3.0	1,907,135	1,895,191	88,056	676,246		0	62,775	739,021	834,814		0	62,481	897,295	158,274	7.24	46.23	42.14
RAMLINS	077																				
HERNDON	D0317	74.5	6,707.75	1.0	506,455	511,500	5,065	115,310		0	16,274	131,384	186,092		0	16,198	202,290	70,706	14.16	54.64	36.35
STMOOD	D0318	492.0	4,893.47	3.0	2,449,180	2,522,655	73,475	1,108,946		0	142,696	1,251,642	1,249,837		0	142,027	1,391,864	140,222	8.46	66.06	60.88
RENO	078																				
HUTCHINSON PUBL	D0308	4,994.5	3,382.63	5.4	16,817,784	17,806,891	989,107	2,757,997		1,324,837	2,302,773	6,385,607	2,727,196		0	2,291,985	5,019,181	-1,366,426	-10.07	75.64	100.71
NICKERBOGN	D0309	1,434.5	3,812.26	3.0	5,468,680	5,632,751	164,071	2,601,190		0	473,661	3,074,851	2,412,069		0	471,442	2,883,511	-191,340	-5.21	57.05	71.05
FAIRFIELD	D0310	455.0	5,768.72	1.0	2,613,230	2,651,017	37,787	982,701		0	121,558	1,104,259	1,038,184		0	120,989	1,159,173	54,914	2.35	46.67	45.82
PRETTY PRAIRIE	D0311	291.0	5,583.61	1.0	1,624,831	1,641,080	16,249	754,302		0	77,965	832,267	835,075		0	77,599	912,674	80,407	7.66	55.46	47.07
HAVEN PUBLIC BC	D0312	1,192.0	4,067.58	3.0	4,848,350	4,994,015	145,665	2,362,689		0	252,969	2,615,658	2,597,784		0	251,784	2,849,568	233,910	6.74	46.58	43.44

COUNTY NAME DISTRICT NAME	ENROLL 9-20-91	(3)	(4)	GENERAL FUND BUDGET				1990-91				ESTIMATED 1991-92				TAX RATE			
				EST. 1991-92	DIFF (5-4)	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	BASIC AID	ADDITIONAL GUARANTEE	STATE AID/INCOME	TOTAL STATE AID	DIFF (14-10)	MILL EQUIV 1990	EST 1991			
RENO	078																		
BUNLER	D0313	2,158.0	3,308.29	5.4	7,139,296	7,524,795	385,499	2,765,105	174,018	663,969	3,603,092	2,667,263	0	660,858	3,328,121	-274,971	-5.12	59.86	77.82
REPUBLIC	079																		
PIKE VALLEY	D0426	280.0	4,937.50	3.0	1,422,000	1,444,661	42,661	718,033	0	75,254	793,287	740,097	0	74,902	814,999	21,712	2.09	50.48	53.73
BELLEVILLE	D0427	652.5	4,746.54	3.0	3,097,118	3,190,033	92,915	1,349,916	0	213,745	1,563,661	1,486,361	0	212,744	1,699,105	135,444	6.98	61.38	58.81
CUBA	D0455	128.0	7,014.63	1.0	968,019	977,700	9,681	277,573	0	37,133	314,706	403,717	0	36,959	440,676	125,970	20.41	74.91	48.70
RICE	080																		
STERLING	D0376	556.0	5,089.93	1.0	2,830,000	2,858,301	28,301	1,540,571	0	175,190	1,715,761	1,564,321	0	174,369	1,738,690	22,929	1.63	46.89	47.64
CHASE	D0401	180.0	6,559.78	1.0	1,201,731	1,213,770	12,019	265,668	0	54,117	319,785	299,102	0	53,863	332,965	33,180	2.42	45.39	43.32
LYONS	D0405	826.4	4,507.25	3.0	3,700,000	3,836,537	136,537	1,917,645	0	397,761	2,315,406	1,641,057	0	395,897	2,036,954	-278,452	-13.48	56.93	85.75
LITTLE RIVER	D0444	390.0	5,121.61	2.8	1,948,772	2,054,189	105,417	697,864	0	85,653	783,517	849,007	0	85,252	924,259	150,742	6.85	47.89	45.49
RILEY	081																		
RILEY COUNTY	D0378	595.5	4,183.15	3.0	2,431,663	2,565,795	134,132	1,407,734	0	122,573	1,530,307	1,626,483	0	121,998	1,748,481	218,174	21.23	63.24	53.11
HANNATTAN	D0383	6,250.0	3,189.49	7.4	19,591,785	21,409,438	1,817,653	5,351,534	0	2,454,405	7,805,939	5,074,734	0	2,442,904	7,517,642	-288,297	-1.81	63.62	83.27
BLUE VALLEY	D0384	292.0	4,673.33	3.0	1,330,964	1,405,551	74,587	537,387	0	59,076	596,463	734,835	0	58,799	793,634	197,171	25.59	61.51	40.22
ROOKS	082																		
PALCO	D0269	179.5	6,214.45	1.0	1,165,209	1,176,861	11,652	247,909	0	67,701	315,610	127,093	0	67,384	194,477	-121,133	-7.04	45.35	56.23
PLAINVILLE	D0270	485.0	5,121.50	1.0	2,530,020	2,555,324	25,304	1,094,750	0	143,743	1,238,493	947,687	0	143,070	1,090,757	-147,736	-5.40	37.96	46.91
STOCKTON	D0271	411.0	4,681.37	3.0	1,910,000	1,981,764	71,764	766,531	0	112,529	879,060	825,601	0	112,002	937,603	58,543	2.84	39.08	40.34
RUSH	083																		
LACROSSE	D0395	339.5	5,852.13	1.0	1,986,799	2,006,666	19,867	547,172	0	130,267	677,439	445,408	0	129,657	575,065	-102,374	-4.37	40.93	48.33
OTIS-BIBON	D0403	360.0	5,346.02	1.0	1,897,836	1,943,813	45,977	910,158	0	86,801	996,959	961,039	0	86,395	1,047,434	50,475	3.21	42.70	42.60
RUSSELL	084																		
PARADISE	D0399	146.0	7,409.04	1.0	1,163,220	1,174,851	11,631	93,545	0	41,813	135,358	0	0	41,617	41,617	-93,741	-5.14	49.60	57.76
RUSSELL COUNTY	D0407	1,225.0	4,840.09	1.0	5,796,009	5,988,400	192,391	1,419,876	0	428,529	1,848,405	1,368,956	0	426,522	1,795,478	-52,927	-0.91	53.76	60.01
SALINE	085																		
SALINA	D0305	7,050.0	3,219.38	7.0	22,529,880	24,275,547	1,745,667	4,632,930	0	3,400,842	8,033,772	4,307,206	0	3,384,909	7,692,115	-341,657	-2.07	72.49	91.26
SOUTHEAST OF SA	D0306	589.5	5,230.04	1.0	3,083,111	3,113,939	30,828	1,054,698	0	181,464	1,236,162	1,161,024	0	180,614	1,341,640	105,478	3.63	41.98	38.50
ELL-SALINE	D0307	370.0	4,873.85	3.0	1,778,954	1,857,426	78,472	1,014,132	0	56,545	1,070,677	1,282,630	0	56,280	1,338,910	268,233	35.48	49.35	15.26
SCOTT	086																		
SCOTT COUNTY	D0466	1,050.6	4,452.71	1.0	4,644,621	4,724,800	80,179	1,295,483	0	377,531	1,673,014	1,577,815	0	375,762	1,953,577	280,563	6.96	61.36	54.62
BEDGWICK	087																		
WICHITA	D0259	45,200.0	3,684.75	1.4	165,072,200	169,003,704	3,931,504	14,209,716	0	29,602,787	43,812,503	0	0	29,464,098	29,464,098	-14,348,405	-9.69	69.71	87.28
DERBY	D0260	6,216.0	3,379.75	5.4	20,006,748	22,143,008	2,136,260	9,213,493	0	1,610,717	10,824,210	10,464,993	0	1,403,171	12,068,164	1,243,954	10.36	63.89	76.09
HAYSVILLE	D0261	3,513.0	3,191.35	7.4	10,873,887	12,040,843	1,166,956	5,814,167	0	711,353	6,525,520	6,529,128	0	708,020	7,237,148	711,628	13.07	65.27	79.14
VALLEY CENTER P	D0262	2,110.0	3,232.58	6.5	6,639,401	7,266,671	627,270	3,102,713	0	582,360	3,685,073	3,253,239	0	579,632	3,832,871	147,798	3.98	59.99	79.77
MULVANE	D0263	1,900.0	2,608.94	3.0	4,812,705	5,105,699	292,994	2,398,707	0	594,862	2,993,569	2,424,760	0	592,075	3,016,835	23,266	0.97	55.12	72.13
CLEARWATER	D0264	945.0	4,125.66	3.0	3,919,380	4,036,939	117,579	1,816,354	0	322,330	2,138,684	1,551,279	0	320,820	1,872,099	-266,585	-10.16	50.46	71.43
GODDARD	D0265	2,050.0	3,564.82	1.0	7,093,994	7,380,964	286,970	2,290,712	103,509	604,429	2,998,650	2,550,135	0	601,597	3,151,732	153,082	3.28	69.98	74.63

COUNTY NAME DISTRICT NAME	EST ENROLL	(3) X	I-BUDGET PER- GENERAL FUND BUDGET														I-TAX RATE-I ESTI 1991			
			1990-91				1991-92				ESTIMATED 1991-92				DIFF			MILL		
			1990-91	1991-92	(5 - 4)	EST.	DIFF	BASIC	ADDITIONAL	STATE	TOTAL	BASIC	ADDITIONAL	STATE	TOTAL	(14 - 10)		EQUIV	1990	1991

SEDGWICK	087																			
MAIZE	D0266	2,750.0	3,962.63	1.0	9,784,933	11,006,215	1,221,282	5,615,718	182,250	432,849	6,230,817	7,011,173		0	430,821	7,441,994	1,211,177	28.95	60.64	63.91
REDWICK	D0267	1,450.5	4,049.97	1.0	5,647,677	5,933,227	285,550	2,411,567	0	374,156	2,785,723	2,845,885		0	372,403	3,218,288	432,565	11.74	63.05	58.25
CHENEY	D0268	560.0	4,148.42	3.0	2,292,415	2,392,907	100,392	1,227,904	0	170,384	1,398,288	1,273,952		0	169,586	1,443,538	45,250	3.43	51.21	57.85
SEWARD	088																			
LIBERAL	D0480	3,609.5	3,268.33	5.4	11,452,213	12,436,532	984,319	4,132,957	0	1,060,702	5,193,659	4,075,775		0	1,055,733	5,131,508	-62,151	-0.61	52.03	67.28
KISET-PLAINS	D0483	581.0	4,411.34	3.0	2,565,193	2,642,150	76,957	722,693	0	131,656	854,349	843,820		0	131,039	974,859	120,510	3.07	41.14	39.79
SHAWNEE	089																			
SEAMAN	D0345	3,275.0	3,410.08	5.4	11,153,721	11,771,071	615,350	3,304,399	0	1,125,824	4,430,223	2,555,507		0	1,120,549	3,676,056	-754,167	-7.48	57.87	77.53
SILVER LAKE	D0372	604.0	4,891.19	3.0	2,849,119	3,042,910	193,791	1,503,222	0	213,602	1,716,824	1,616,379		0	212,601	1,828,980	112,156	10.68	54.64	67.40
ALBURN WASHBURN	D0437	4,050.0	3,464.55	5.4	13,501,351	14,789,142	1,287,791	3,518,783	145,890	1,646,495	5,311,168	2,230,094		0	1,638,782	3,868,876	-1,442,292	-10.67	51.15	80.40
SHAWNEE HEIGHTS	D0450	3,430.0	3,220.48	6.9	10,802,771	11,810,828	1,008,057	4,199,140	0	1,148,573	5,347,713	3,779,410		0	1,143,192	4,922,602	-425,111	-5.72	54.65	83.02
TOPEKA PUBLIC S	D0501	14,381.0	3,616.76	3.0	51,756,917	53,572,964	1,816,047	6,158,977	0	8,669,035	14,828,012	174,862		0	8,628,421	8,803,283	-6,024,729	-13.58	73.00	98.19
SHERIDAN	090																			
HOKIE COMMUNITY	D0412	500.0	4,708.62	3.0	2,408,459	2,480,714	72,255	931,903	0	167,359	1,099,262	977,764		0	166,575	1,144,339	45,077	2.15	54.18	56.35
SHERMAN	091																			
GOODLAND	D0352	1,142.0	4,282.66	1.0	5,008,571	5,058,661	50,090	1,607,528	0	371,994	1,979,522	1,663,898		0	370,251	2,034,149	54,627	1.22	54.20	54.18
SMITH	092																			
SMITH CENTER	D0237	615.0	4,619.70	3.0	2,852,662	2,938,244	85,582	1,180,955	0	190,711	1,371,666	1,352,155		0	189,818	1,541,973	170,307	8.34	61.27	55.90
WEST SMITH COUN	D0238	212.0	5,610.73	1.0	1,108,120	1,201,370	93,250	539,953	0	46,014	585,967	689,687		0	45,798	735,485	149,518	22.34	68.87	58.51
STAFFORD	093																			
STAFFORD	D0349	278.5	5,956.91	1.0	1,697,718	1,714,697	16,979	646,276	0	94,772	741,048	604,284		0	94,328	698,612	-42,436	-2.88	61.13	66.90
ST JOHN-HUDSON	D0350	445.0	4,988.18	3.0	2,192,305	2,286,334	94,029	772,434	1,101	128,766	902,301	811,828		0	128,163	939,991	37,690	1.49	46.13	49.62
HACKBIVILLE	D0351	289.5	5,979.46	1.0	1,731,054	1,748,363	17,309	180,092	0	88,678	268,770	69,588		0	88,263	157,851	-110,919	-3.70	38.41	44.47
STANTON	094																			
STANTON COUNTY	D0452	510.0	4,878.41	3.0	2,563,607	2,640,511	76,904	0	0	201,821	201,821	0		0	200,875	200,875	-946	-0.01	28.50	30.00
STEVENS	095																			
HOBSON PUBLIC S	D0209	150.0	9,659.05	1.0	1,342,608	1,463,346	120,738	247	0	46,058	46,305	0		0	45,843	45,843	-462	-0.01	14.45	16.85
HUGOTON PUBLIC	D0210	940.0	4,988.59	1.0	4,676,802	4,736,171	59,369	0	0	358,632	358,632	0		0	356,952	356,952	-1,680	-0.01	15.87	16.28
SUMNER	096																			
WELLINGTON	D0353	1,940.0	3,390.53	1.0	6,589,499	6,655,399	65,900	2,786,002	0	652,903	3,438,905	2,575,437		0	649,844	3,225,281	-213,624	-3.58	76.25	86.67
TONWAY SPRINGS	D0354	480.3	4,954.93	3.0	2,330,797	2,451,249	120,452	1,159,509	0	141,558	1,301,067	1,366,842		0	140,895	1,507,737	206,470	17.61	69.99	60.75
ILLE PLAINS	D0357	720.0	4,432.71	3.0	3,195,986	3,291,862	95,876	2,018,486	0	214,784	2,233,270	1,993,654		0	213,778	2,207,432	-25,838	-2.37	70.43	86.98
OXFORD	D0358	435.0	4,055.24	3.0	1,762,000	1,816,952	54,952	1,019,454	0	107,494	1,126,948	1,083,221		0	106,991	1,190,212	63,264	6.12	49.48	48.90
ARGONIA PUBLIC	D0359	221.0	5,199.99	1.3	1,146,598	1,164,040	17,442	380,112	0	65,310	445,422	505,424		0	65,004	570,428	125,006	13.06	61.07	45.53
CALDWELL	D0360	320.0	5,217.09	1.0	1,654,426	1,686,163	29,737	673,992	0	94,276	768,268	840,904		0	93,835	934,739	166,471	15.30	63.41	46.11
SOUTH HAVEN	D0509	223.5	4,641.54	3.0	1,037,385	1,068,507	31,122	496,794	0	48,112	544,906	659,464		0	47,887	707,351	162,445	31.50	49.76	14.72

COUNTY NAME DISTRICT NAME	ENROLL 9-20-91	X 1990-91 INCI	BUDGET PER-				GENERAL FUND BUDGET				1990-91				ESTIMATED 1991-92				TAX RATE-	
			EST		EST.		DIFF		BASIC ADDITIONAL		STATE AID/		TOTAL		STATE AID/		TOTAL		DIFF	
			1990-91	1991-92	1990-91	1991-92	(5-4)	AID GUARANTEE	INCOME	AID	STATE	AID	STATE	AID	STATE	AID	STATE	(14-10)	MILL	1990
THOMAS	097																			
BREMBLER	D0314	149.0	5,875.41	1.0	896,000	904,959	8,959	71,056	0	42,833	113,889	233,666	0	42,633	278,299	164,410	14.95	61.48	41.77	
COLBY PUBLIC BC	D0315	1,247.0	4,131.53	2.6	5,114,897	3,283,689	164,792	1,932,480	0	403,302	2,335,782	2,149,098	0	401,413	2,550,511	214,729	5.53	41.97	40.69	
GOLDEN PLAINS	D0316	141.5	6,859.45	1.0	970,612	980,318	9,706	212,366	0	46,465	258,831	287,340	0	46,247	333,587	74,736	8.48	50.61	40.39	
TREGO	098																			
WAKEENEY	D0208	630.0	4,526.04	3.0	2,822,000	2,936,959	114,959	1,317,426	0	156,468	1,473,894	1,429,596	0	155,735	1,585,331	111,437	4.62	41.50	42.19	
WABUNBEE	099																			
ALMA	D0329	534.7	4,634.75	3.0	2,477,736	2,552,546	74,810	1,089,515	0	229,715	1,319,230	1,055,793	0	228,639	1,284,432	-34,798	-2.18	60.14	70.28	
WABUNBEE EAST	D0330	584.0	5,131.27	1.0	2,928,929	3,026,627	97,698	1,610,602	0	139,899	1,750,501	1,769,053	0	139,244	1,908,297	157,796	10.88	64.52	59.41	
WALLACE	100																			
WALLACE COUNTY	D0241	289.0	4,760.92	3.0	1,378,284	1,419,636	41,350	454,836	0	82,147	536,983	586,964	0	81,762	668,726	131,743	9.27	59.05	50.44	
MESKAN	D0242	106.0	6,687.91	1.0	708,918	716,008	7,090	177,322	0	19,010	196,332	189,378	0	18,921	208,299	11,967	1.39	63.05	62.34	
WASHINGTON	101																			
NORTH CENTRAL	D0221	175.0	6,179.49	1.0	1,103,039	1,114,068	11,029	484,968	0	37,579	522,547	569,089	0	37,403	606,492	83,943	10.18	47.18	34.94	
WASHINGTON SCHD	D0222	410.0	4,971.03	3.0	2,102,745	2,145,828	63,083	1,314,245	0	102,157	1,416,402	1,322,154	0	101,678	1,423,832	7,430	0.77	52.93	61.62	
BARNES	D0223	385.0	5,213.41	1.0	2,048,870	2,069,990	21,120	687,608	0	140,002	827,610	756,665	0	139,346	896,011	68,401	3.89	57.56	53.93	
REPUBLICAN VALL	D0224	385.0	5,301.79	1.0	2,073,000	2,093,731	20,731	1,016,857	0	87,897	1,104,754	1,064,740	0	87,485	1,152,225	47,471	3.06	45.14	42.87	
WICHITA	102																			
LEDTI	D0467	576.0	4,915.34	2.8	2,831,234	2,909,347	78,113	398,101	0	282,370	680,471	764,278	0	281,047	1,045,325	364,854	13.70	69.41	54.64	
WILSON	103																			
ALTOONA-MIDWAY	D0387	373.5	5,246.29	1.0	1,985,720	2,005,577	19,857	1,283,706	0	69,021	1,352,727	1,325,662	0	68,698	1,394,360	41,633	4.15	32.48	29.65	
NEDESSHA	D0461	705.0	4,909.91	1.0	3,503,221	3,538,254	35,033	2,352,307	0	158,420	2,510,727	2,333,266	0	157,678	2,490,944	-19,783	-1.44	27.54	33.40	
FREDONIA	D0484	870.0	4,724.29	1.0	4,053,440	4,151,231	97,791	2,128,104	45,022	223,705	2,396,831	2,272,075	0	222,657	2,494,732	97,901	4.27	54.78	55.21	
WOODSON	104																			
WOODSON	D0366	575.0	4,023.20	3.0	2,291,212	2,382,743	91,531	1,193,605	0	137,501	1,331,106	1,282,433	0	136,856	1,419,289	88,183	4.54	38.88	39.61	
WYANDOTTE	105																			
TURNER-KANSAS C	D0202	3,845.0	3,524.27	5.0	13,552,218	14,235,671	683,453	7,497,059	0	648,232	8,145,291	7,530,791	0	645,195	8,175,986	30,695	0.38	57.56	69.77	
PIPER-KANSAS CI	D0203	1,086.0	4,256.82	3.0	4,622,910	4,741,589	138,679	2,810,884	163,192	240,940	3,215,016	2,689,237	0	239,811	2,929,048	-285,968	-8.90	43.84	62.80	
BONNER SPRINGS	D0204	2,100.0	3,608.39	2.6	7,432,931	7,774,200	341,269	2,972,407	0	744,212	3,716,619	2,376,200	0	740,725	3,116,925	-599,694	-13.13	73.47	105.10	
KANSAS CITY	D0500	21,063.5	3,712.37	1.0	78,398,271	79,182,105	783,834	38,043,558	0	7,004,628	45,048,186	35,403,319	0	6,971,812	42,375,131	-2,673,055	-6.55	41.55	53.62	
STATE TOTALS		420,990.4	727.4		1,719,772,773	542,796,518	2,771,761	189,699,999			517,214,563	185,000,006			702,214,569	-33,053,709	15,769.15			
			1,464,538.18		1,646,898,836	72,873,937				735,268,278		0				901.01	17,057.34			

EUGENE L. SHORE
 REPRESENTATIVE, 124TH DISTRICT
 GRANT, W. HASKELL, MORTON,
 STANTON AND STEVENS COUNTY
 ROUTE 2
 JOHNSON, KANSAS 67855
 (316) 492-2449

ROOM 446-N, CAPITOL BLDG.
 TOPEKA, KANSAS 66612-1586
 (913) 296-7677



TOPEKA

HOUSE OF
 REPRESENTATIVES

COMMITTEE ASSIGNMENTS
 MEMBER ENERGY AND NATURAL RESOURCES
 LEGISLATIVE, JUDICIAL AND
 CONGRESSIONAL APPORTIONMENT
 TAXATION
 TRANSPORTATION

TESTIMONY ON SENATE BILL 26
House Education Committee
March 20, 1991 - 3:30 p.m.

Rep. Eugene L. Shore

Of a reported 12-15 districts the 30 mill minimum would affect, six are in my district. Section 8 proposes to make us pay a penalty for where we live or for what we have that other areas of the state want. For a very few dollars state-wide, SB 26 requires an unfair tax increase in these few school districts. The unfair part is:

*Most districts have benefits Southwest Kansas doesn't enjoy. It is hard to place a dollar value on such things as (a) having a state university closer than 200 miles, (b) having a lake within driving distance, (3) having major medical facilities closer than 250 miles, or (4) having adequate rainfall to grow crops without irrigation. A low mill levy is one of our few advantages. Don't take it from us!

*We already share the gas and oil wealth state-wide with the severance tax. Last year my legislative district paid \$35 million in severance tax, almost \$2,000 for every man, woman, boy, and girl. Education, K-12, gets its share of the severance tax. Over 42% goes to K-12 education. This means my district contributed almost \$15 million in severance tax, and received no SDEA money back.

*This Robin Hood approach rewards inefficiency. The use it or lose it concept flies in the face of getting the most education for the dollar. One of my superintendents points out his district operates three grade schools with one principal. To take money from his district and give it to a district which would hire three principals and staff rewards inefficiency and penalizes the efficient manager. Where is the encouragement to save money if it is going to be given to another district if not spent.

*Poor people live in wealthy districts. It is not uncommon to have 20% of the students qualify for free lunches even though our districts are wealthy by the formula you use.

*Many districts offer courses not available in my schools. Our schools fund about 22-25 required units and a total of about 80 units. I understand other districts fund as many as 300. These expenses are built into the cost of educating children. Perhaps

HOUSE EDUCATION
 Attachment 10
 March 20, 1991

House Education Committee
Testimony on SB 26
March 20, 1991
Page 2

the state should fund fully the required units and allow each district to fund its electives. This would provide equality.

*I believe this to be taxation without representation. When half the districts affected are in one legislative district it is difficult to defend oneself. It would be just as logical to require Wichita to fund education K-12 in Kansas because they have the aircraft industry.

*The categorical aid is provided to each student because of promises made to school districts and taxpayers across the state. Twenty-four percent of the income tax paid was to be refunded to the local school district to educate local students. As a carrot to entice schools to unify, they were offered transportation aid. Removing categorical aid to local school districts and forcing all education costs to be funded by property tax just isn't fair, and doesn't make sense. Persons other than property owners have children to educate in each district.

Across Kansas every school district has advantages which may be esthetics, educational opportunity, job opportunity, living costs, recreational, or tax base. If you envy our advantage which is a low mill levy, we would welcome you to Southwest Kansas. The friendliest and most generous people in the world will be happy to educate your children and you too can have a low mill levy.

Mr. Bowden, Chairman
House Education Committee Members:

My name is Robert Hale. I am Superintendent of the Turner District in Wyandotte County, and represent the some 4,000 children who attend our schools.

By way of background information -- of the 303 public school districts in Kansas, Turner is the 17th largest. Of those 16 larger districts, 11 are fourth enrollment category schools, and five are fifth enrollment.

The Turner District is contiguous to two of those fifth enrollment districts -- USD 500 and USD 512; and we are just a few miles up the road from a third fifth enrollment district, USD 233, Olathe.

With that background information, I speak to you on the impact Senate Bill 26 will have on Turner. You have an exhibit (white color page) which ranks as LEAST WEALTHY a selection of the State's USD's. The local wealth factors on that exhibit are (1) taxable income per pupil; (2) adjusted valuation per pupil; and (3) wealth per pupil as listed in the "1989-1990 Unified School District Wealth," a publication by the Kansas State Board of Education.

A look at that exhibit reveals Turner ranks 297th in the local wealth factor of taxable income per pupil. Only six districts in Kansas have less local wealth per pupil than does Turner.

If we rank "Adjusted Valuation Per Pupil", Turner is the 269th; and in the column "Wealth Per Pupil", Turner ranks 293rd.

Further down on that white page, we find USD 500 figures which, in each of the three local wealth factors possess greater wealth per pupil than does Turner. Note the number one school district in terms of the greatest local wealth per pupil factor -- that is USD 512, which joins Turner on our southern boundary. It is fifth enrollment category schools, i.e., USD 500 and USD 512, that represent the economic marketplace in which Turner must compete.

Note on the right-hand side of that white page exhibit the impact S.B. 26 has on Turner. Note the change in State aid and Turner's decrease of \$826,393. Directly below that entry, note USD 500's change in State aid -- and that is an INCREASE of \$798,234.

Look at the remaining columns and impact on Turner taxpayers in terms of the General Fund millage increase. Turner taxpayers would have to generate an additional 27+ mills, while just across the street, District 500 taxpayers would generate less than two-tenths of one mill increase. I ask you -- does any of this represent state aid equity?

As House Education Committee members, you know Turner has filed suit on the issue of equitable distribution of State aid. Based on a comparative and commonsense analysis of the exhibit you have, how can anyone defend equity in State aid distribution when Turner, as one of the State's least wealthy school districts, receives a decrease of over \$800,000 in S.B. 26, while our neighbor to the north, USD 500, with greater local wealth factors in each case receives nearly \$800,000 more in state aid?

And this occurs with Turner's current general fund millage 16 mills, or approximately 40% higher than our neighbor. What happens under S.B. 26 in next year's projected General Fund millage? To offset the loss of state aid, we would then be some 43 mills higher in local taxpayer effort than would our neighbor to the north; and some 34 mills higher than our neighbor to the south.

In a sense, ladies and gentlemen, we in Turner feel like that man must have felt in Los Angeles, whom we have seen recently on national TV -- we are literally getting the financial life beaten out of us. We are confused; we are bewildered; we are hurt; we want it to stop; and we have got to have some help!

That is where leadership from Kansas Legislators, men and women like yourselves, can step forward. Last week, four major organizations -- KASB, KNEA, State Board of Education, and the Kansas School Administrators -- stepped forward with a plan to generate much needed revenue. Our State Governor praised the proposal, and stated, "Clearly, these groups and I share the same goals."

I appeal to you as that man must have felt in Los Angeles -- Please stop beating on Turner. Please give us some help through your legislative leadership; show courage, show bravery, and to some extent show risk-taking -- Join with those four state-wide organizations and our State Governor and give us the help we need.

LEAST WEALTHY OF THE 303 KANSAS USD'S
 MEASURED BY THE LOCAL FACTORS (1) TAXABLE INCOME PER PUPIL;
 (2) ADJUSTED VALUATION PER PUPIL; AND (3) WEALTH PER PUPIL*

1989-1990 (Ranked by Taxable Income Per Pupil)

RANK	NAME/USD	(Co1. 5) TAXABLE INCOME PER PUPIL	(Co1. 3) ADJUSTED VALUATION PER PUPIL	(Co1. 7) WEALTH PER PUPIL	EFFECT OF S.B. 26 (Printout, L9123)			MILLAGE CHANGE
					CHANGE IN STATE AID (Co1.15)	GENERAL FUND MILLAGE		
						(Co1. 17) FROM	(Co1. 18) TO	
303rd	Riverton USD 404	\$ 11,480	\$ 26,719	\$ 38,200	\$-238,911	37.04	51.97	+14.93
292nd	Junction City USD 475	13,213	17,387	30,601	-583,474	45.11	78.83	+33.72
301st	Elwood USD 486	13,301	37,667	50,968	- 57,420	44.53	63.77	+19.24
300th	Maize USD 266	14,632	27,388	42,020	+830,990	60.64	76.63	+15.99
299th	Holcomb USD 363	14,748	178,140	192,888	- 436	29.93	31.80	+ 1.87
298th	Ell-Saline USD 307	16,074	45,171	61,245	+184,272	49.35	30.81	-18.54
297th	TURNER USD 202	16,310	28,840	45,150	-826,393	57.56	84.66	+27.11
104th	Kansas City USD 500	30,902	29,168	60,070	+798,234	41.55	41.72	+ .17
1st	Shawnee Mission USD 512	103,799	76,651	180,450	-4,014,142	39.79	50.02	+10.23

Turner USD 202 Ranks T.I.P.P. (297th); A.V.P.P. (269th); W.P.P. (293rd).

1989-1990 Unified School District Wealth, Kansas State Board of Education, April, 1990.



PUBLIC POLICY STATEMENT

HOUSE COMMITTEE ON EDUCATION

RE: School Finance -- S.B. 26

March 20, 1991
Topeka, Kansas

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

Mr. Chairman and Members of the Committee:

We appreciate the opportunity to make a statement to your Committee today on behalf of farmers and ranchers in Kansas who are members of Farm Bureau. We appear here today in opposition to S.B. 26.

For the record, my name is Paul E. Fleener. I am the Director of Public Affairs for Kansas Farm Bureau.

Mr. Chairman and Members of the Committee, S.B. 26 is not supportable in its present form. Many members of this Committee know that my organization has had a long standing interest in education ... particularly in elementary and secondary education ... and more particularly in balanced, equitable funding which will **reduce reliance on the property tax.**

Appended to our statement are provisions from the Kansas Constitution concerning education. We reviewed these items in preparation for this testimony. We shared them with your Senate counterpart committee members one month ago when we had the opportunity to discuss school finance.

Mr. Chairman, S.B. 26 barely came through the Senate. The vote was 21-18. Some days later the funding mechanism for this legislation passed 21-19. The indication is there is a necessity to reexamine what is proposed. We invite and encourage this committee to do that.

There is contained in S.B. 26 a proviso for a handful of school districts to make a mill levy far in excess of what is required because of the valuation available in those few districts. It started out as a 30 mill requirement. It is now 3/5ths of the median mill levy for all school districts. It amounts to approximately the same thing.

Unfortunately, there is reduced recognition of income as the major source, the best measurement of ability to pay taxes within the school districts in this state. That is done by ignoring any minimum effort on taxable income. It is done by reducing the taxable income component in "District Wealth." Both should be corrected by this Committee.

For those who had the opportunity to serve on the Special Committee on School Finance during the summer and fall of 1990 you will recall a June 30, 1990 memo provided by the Legislative Research Department which showed you a multi-year comparison of SDEA District Wealth Components. You may well recall that since 1974 assessed valuation has gone from \$7.266 billion to the 1990 figure of \$14.184 billion. There were two or three times in that 1974-1990 spread of years when assessed valuation was actually lower in one year than it was the year before. On the other hand, taxable income has gone from \$4.175 billion in 1974 to a figure of \$19.222 billion in 1990.

It makes no sense to drop income out of district wealth measurement or reduce it to 24%. We should be comparing apples and apples ... oranges and oranges. **But more importantly**, there should be

an effort on that taxable income and then following that initial effort there should be **the opportunity** for locally elected Boards of Education to extend the levy against either the assessed valuation or the taxable income to help meet the budget.

Refinements or major changes in the SDEA need to square with the Constitutional directives to the Legislature. You have time to do that this year. We urge you to do that this year. We are supportive of a requirement for a School District Income Tax.

One other thing we want to share with you before concluding our comments in this year of difficult financial decisions. We reviewed the Governor's Economic and Demographic Report for 1990-1991. Here is the picture for the state of Kansas ... and in particular in connection with agricultural income. Our information is from page 29 of the Governor's Report. In the table showing Kansas Personal Income for the years 1987, 1988, and 1989, the totals for the state are impressive. Total Personal Income has **gone up** from \$37.029 billion in 1987 to \$39.161 billion in 1988, and on up to \$41.454 billion in 1989. In that same time frame farm income in Kansas has gone from \$1.398 billion (1987) to \$1.305 billion (1988) to \$868 million.

The Governor's Report indicates that among "components of personal income" the most striking change was the very large (6.6% in 1988), and the **extraordinary** decline (33.5% in 1989) for farm proprietors' income.

These figures should help everyone understand the desire farmers and ranchers have to find some balanced approach to the funding of elementary and secondary education. There continues to be too great a reliance on the property tax. Since the inception of the SDEA, General Fund levies (and those levies now a part of the General Fund) have

gone from \$222.385 million in the first year of the SDEA to \$726.028 million in the 1990-91 school year.

In conclusion, Mr. Chairman and Members of the Committee, let me point out the other item attached to our statement has three Farm Bureau resolutions adopted at the most recent (December, 1990) annual meeting of the organization. These resolutions - policy positions - relate to 1) School Finance; 2) Basic Education Requirements; and 3) State and Local Governmental Budgeting, Spending and Taxation.

We suggest to you that this may be the year to wean school districts from the COLA ... the cost of living allowance known as the "budget per pupil" limits. This may well be the year for you to suggest to school districts they tighten belts, hold the line and do some zero-based budgeting. This is most certainly the year for state agencies, county governments, municipalities and school districts to put fiscal houses in order.

We have reviewed information on the adjusted gross income, the net income, the taxable income, and the assessed valuations of each of the school districts. We believe you will find that information of interest. We would encourage you to incorporate income back into this formula for balance and equity. And we would be pleased to respond to any questions you may have about our policy positions or this statement. Thank you again for the opportunity to appear.

School Finance

ED-7

We believe the Kansas Legislature should develop a school finance formula to assist in the delivery of and funding for a "basic education" for every child enrolled in public schools in each unified school district in the state.

In order to facilitate timely preparation of budgets by Unified School Districts in Kansas, we urge the Legislature to set and to meet an appropriate early deadline for passing school finance legislation.

We continue to believe that there should be minimal reliance on the property tax for support of our elementary and secondary schools. As long as property is used as a measure of wealth, then intangible property should be a part of such measurement of wealth.

We support legislation to create a school district income tax to be collected by the state from every resident individual and returned by the state to the school district of residence of the individual taxpayer.

We will oppose the application or use of a local income or earnings tax by any other local unit of government.

We support legislation to place increased reliance on the state sales tax for financing elementary and secondary education in order to reduce reliance on property taxes now levied for school finance.

State General Fund revenues should be enhanced for school finance purposes by increasing the rates of income and privilege taxes imposed on corporations, financial institutions, insurance companies, and non-resident individuals.

We believe that federally and state-mandated programs should be fully funded by the federal or state government, whichever mandates a given program.

We have opposed in the past, and we continue to oppose efforts to establish a statewide property tax levy.

Basic Education Requirements

ED-3

It is our belief there should be a major, in-depth examination of the operation, the goals and objectives of our public schools. This study, done by a special citizen/legislator committee, should focus on the organizational structure, staffing patterns, budgeting and operation of Unified School Districts to determine opportunities for efficiency and economy.

In an effort to optimize educational opportunities at an affordable cost, we support:

1. Outcomes-based accreditation;
2. Competency testing of students;
3. An Agriculture-Business partnership with Education;
4. Adequate salaries for classroom teachers;
5. A reduction in the number of administrative personnel employed by U.S.D.'s;
6. Examination of teacher certification requirements; and
7. Efficient use of classroom instruction hours and time.

We will oppose state-mandated year-around school. Facility and staff utilization should be a local decision.

We support an increased utilization of USD facilities for the purpose of offering adult education classes to help train and retrain adults. Adult students should pay for expenses of adult programs.

State and Local Governmental Budgeting, Spending and Taxation

AT-4

It is time in Kansas to write a basic tax policy of taxing people for services to people, and taxing property for services to property. We strongly support reducing the reliance on the property tax, and we likewise support increasing reliance on sales and income taxes for the support of state and local governmental units.

Expenditures by the State of Kansas and by local units of government in Kansas in any fiscal year should never exceed projected revenue receipts for that fiscal year.

Zero-based budgeting is essential to fiscal planning and should be required for all state agencies as well as all local units of government.

We include here some of the provisions from Article 6 of the Kansas Constitution concerning education.

In Section 1 of Article 6 it says:

The Legislature shall provide for intellectual, educational, vocational and scientific improvement by establishing and maintaining public schools, educational institutions and related activities which may be organized and changed in such manner as may be provided by law.

Section 2 of Article 6 relates to the State Board of Education, and says, in part:

The Legislature shall provide for a State Board of Education which shall have general supervision of public schools ...

There is important language in Section 5 which speaks to local public schools.

Local public schools under the general supervision of the State Board of Education shall be maintained, developed and operated by locally-elected boards. When authorized by law, such boards may make and carry out agreements for cooperative operation and administration of educational programs under the general supervision of the State Board of Education, but such agreements shall be subject to limitation, change or termination by the Legislature.

Finally, in regard to the constitution, one portion of Section 6, Article 6, sets forth the matter of finance:

(b) the Legislature shall make suitable provision for finance of the educational interests of the state. No tuition shall be charged for attendance at any public school to pupils required by law to attend such school, except such fees or supplemental charges as may be authorized by law.

School Finance Proposal

General Fund
Budget

Local Effort
AV TI

Equalization
Budget

Dist.

Example

$$\$10,000,000 - (1,000,000 + 1,000,000) = 8,000,000$$

Statewide
Example

$$\$1.744 \text{ billion} - (142 \text{ million} + 192 \text{ million}) = 1.410 \text{ billion}$$

Wichita Federation of Teachers

Local 725, American Federation of Teachers, AFL-CIO



HOUSE OF REPRESENTATIVES TESTIMONY IN OPPOSITION TO SENATE BILL 26
ROBERT ELLIOTT
WICHITA FEDERATION OF TEACHERS

March 20, 1991

Mr. Chairman, Members of the House Education Committee,

Thank you for the opportunity to speak before you today on Senate Bill 26.

In hearing the discussion by opponents and proponents of S.B. 26. The Wichita Federation of Teachers recognizes that both sides are saying some of the right things.

On one hand, the results of the traditional method of schooling will not only fall short of societies needs in the future - it is falling short of our needs today. We can't afford dropouts any longer. We must find new ways of delivering instruction so as to ensure the success of every student. The Wichita Federation of Teachers and American Federation of Teachers are not afraid to say so.

On the other hand, significant reform cannot take place without major financial investments. We are yet to find many of the answers to restructuring our schools. Therefore, education, like successful industries who invest heavily in research and development, must invest significant amounts in researching new educational methods and approaches. Reform must begin now! It cannot be done cheaply, or with funding cuts.

We must encourage districts to allow teachers to create an environment which encourages new approaches to education. Not simply to give teachers more input. But because teachers are in the best position to determine what is best for their students.

Therefore, the Wichita Federation of Teachers recommends an increase in the FY 1992 appropriations recommendation of the Senate Ways and Means Committee with the understanding that the increase be used to encourage teacher-led reforms throughout the state.

As it stands now, the media and some businesses say that public education is producing a mediocre product at best. The education establishment says that they can do a better job with more money.

The time for finger-pointing is past. The time for encouragement, accountability and cooperation is here.

The Wichita Federation of Teachers thinks that reform needs to take place now but with proper funding. That's what SB 26 is about. We urge this committee to defeat SB 26.

Again thank you for allowing us to express our views here today.

HOUSE EDUCATION
Attachment 13
March 20, 1991



SKYLINE SCHOOLS U.S.D. 438



Superintendent of Schools
A.C. Boland, Jr.

Secondary Principal
John Dunn

Elementary Principal
Louise Jones

R. R. 2, Box 138

Phone 672-5651

PRATT, KANSAS 67124-9409

BOARD OF EDUCATION
Randy Henderson, President
Gale Bolen, Vice-President
Mrs. Wendell Reed
Mrs. David Keller
Fred Newby
Robert Hearn
Rick Stahl

3/20/91

TESTIMONY TO HOUSE OF REPRESENTATIVES EDUCATION COMMITTEE CONCERNING SB 26

I AM A C BOLAND, SUPERINTENDENT OF USD 438, PRATT. I APPRECIATE THE OPPORTUNITY TO PROVIDE TESTIMONY CONCERNING SB 26.

SB BILL 26 WOULD HAVE DISASTROUS EFFECTS ON USD 438 AND MANY OTHER SCHOOL DISTRICTS THROUGHOUT THE STATE. THE CONDITIONS I WILL CITE ARE FROM USD 438 BUT ARE TYPICAL OF THOSE IN SCHOOL DISTRICTS ALL OVER KANSAS. USD 438 CURRENTLY RECEIVES 38% OF ITS GENERAL FUND REVENUE FROM STATE EQUALIZATION AID. UNDER THE CONDITIONS SPECIFIED IN SB 26, THIS AID WOULD BE CUT IN HALF WITH THE TOTAL DOLLAR LOSS BEING \$335,000. SINCE WE ARE LOSING 1/3 MILLION FROM OUR REVENUE, WE MUST EITHER CUT 1/3 MILLION FROM OUR GENERAL FUND EXPENDITURES OR RAISE LOCAL PROPERTY TAXES 15 MILLS JUST TO COMPENSATE FOR THAT LOSS. ANOTHER 12-MILL INCREASE WOULD BE NECESSARY IF WE WERE TO RAISE OUR BUDGET THE 3% ALLOWED BY THE BUDGET LIMITATIONS. SO WE ARE FACED WITH TWO EQUALLY UNATTRACTIVE OPTIONS. CUTTING EXPENDITURES MEANS CUTTING PERSONNEL, PROGRAMS AND QUALITY. RAISING TAXES 20-30 MILLS IN AN ALREADY DEPRESSED FARM ECONOMY MAY ADD RURAL SUPERINTENDENTS AND SCHOOL BOARD MEMBERS TO THE LIST OF ENDANGERED SPECIES.

WE BELIEVE THERE ARE TWO MAJOR FLAWS IN SB 26. FIRST, THE CHANGE OF THE DEFINITION OF WEALTH WHICH PLACES GREATER EMPHASIS ON PROPERTY VALUES RATHER THAN ON INCOME IS TOO DRASTIC A CHANGE. IT IS ESTIMATED THAT IN THE REVISED WEALTH FORMULA TAXABLE INCOME WILL COMPRISE 25% OF THE WEALTH OF SCHOOL DISTRICTS AND PROPERTY VALUES WILL CARRY THE BURDEN OF 75%. IT IS ESTIMATED THAT UNDER THE PRESENT FORMULA INCOME MAKES UP 56% OF THE WEALTH OF SCHOOL DISTRICTS AND PROPERTY THE OTHER 44%. SOME WOULD ARGUE THAT WEALTH DEFINITION SHOULD WEIGHT INCOME AND PROPERTY EQUALLY. IF THIS IS THE CASE, THE CURRENT FORMULA WITH THE 56/44 SPLIT IS CONSIDERABLY MORE EQUITABLE THAN THE PROPOSED 25/75 SPLIT.

HOUSE EDUCATION
Attachment 14
March 20, 1991

THE SECOND FLAW IS THAT SB 26 CALLS FOR 13 MILLION FEWER DOLLARS IN GENERAL STATE AID FOR NEXT YEAR THAN IS IN THIS YEAR'S ALLOCATION. THIS REDUCTION AND THE WEALTH FORMULA CHANGE PRESENT A DOUBLE WHAMMY FOR SCHOOLS WITH HIGH PROPERTY/LOW INCOME CONFIGURATIONS. AS I RECALL, LAST YEAR THE LEGISLATURE HAD TO ABANDON STATE AID FORMULA CHANGES BECAUSE IT COULDN'T RAISE THE EXTRA DOLLARS NEEDED TO PROTECT SCHOOL DISTRICTS FROM DRAMATIC LOSSES IN STATE AID. MEMBERS OF COMMITTEES WHICH STUDIED THE SCHOOL FINANCE FORMULA INDICATE THEIR RECOMMENDATION TO CHANGE THE FORMULA WAS PREDICATED ON THE INFUSION OF ENOUGH MONEY TO OFFSET SERIOUS LOSSES IN STATE AID SO THAT PROPERTY TAXES WOULD NOT HAVE TO BE RAISED.

AGAIN, I THANK YOU FOR THE OPPORTUNITY TO SPEAK TO YOU ON THIS MATTER AND WOULD URGE YOU TO:

1. MODIFY THE WEALTH FORMULA TO ONE THAT WEIGHTS INCOME AND PROPERTY EQUALLY AND
2. PROVIDE ENOUGH STATE MONEY FOR GENERAL STATE AID SO THAT SCHOOL DISTRICTS DO NOT HAVE TO CUT PROGRAMS OR RAISE PROPERTY TAXES.

Citizen lobbyist stays with it

Lenexa man's ideas on spending get little support, but he isn't giving up on them

By MARTIN HAWVER
The Capital-Journal

You will see him when the cameras pan across the crowds before committees considering school finance or other appropriations.

If the room is large enough that there are extra seats, often he will be in the middle of a bunch of empty chairs.

He is John McDonough, a retired Southwestern Bell Telephone Co. executive from Lenexa, who admits, "I manage to make people uncomfortable about wherever I go in this Statehouse.

"I don't mind all that much. Maybe I'm 20 or 25 years ahead of my time," the 66-year-old said.

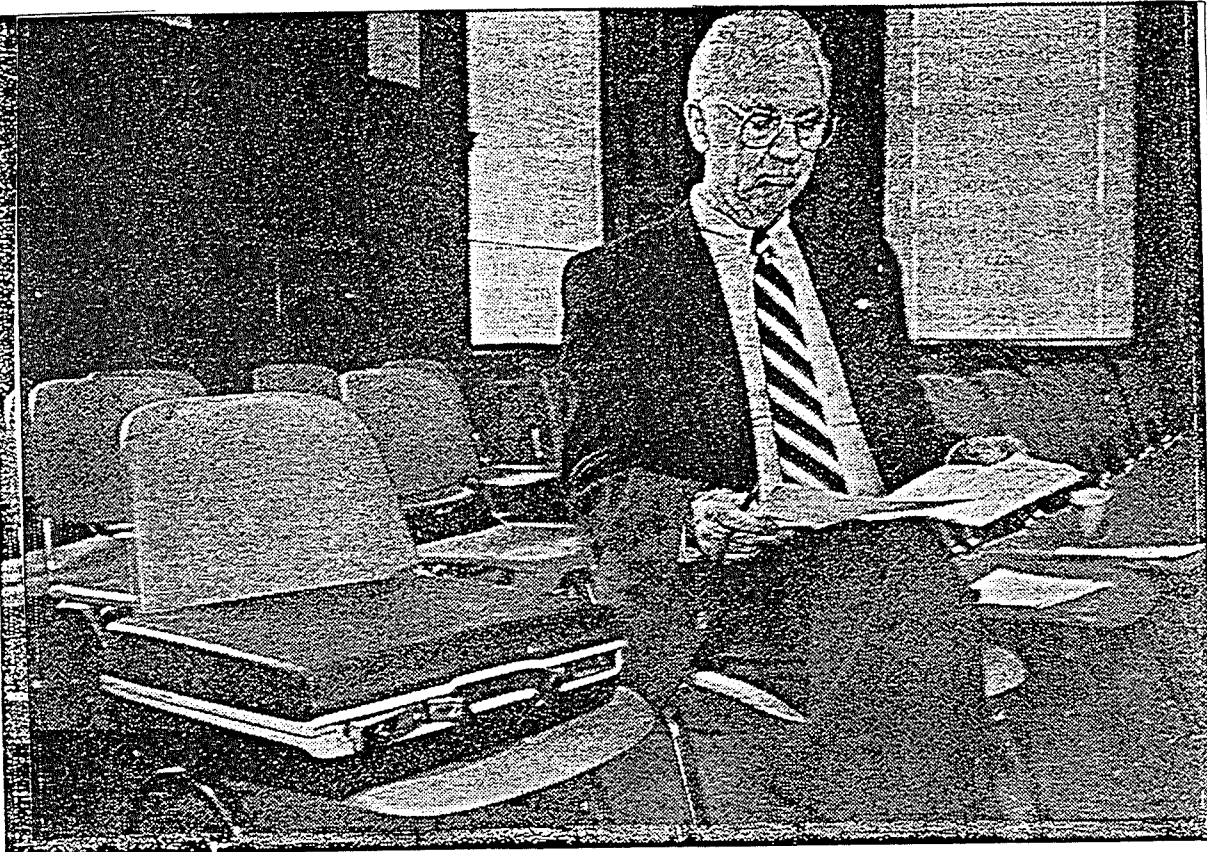
"I just think it's time that we started looking at free public education. I think it's a ripoff and if we could get just \$1,000 a year in tuition from people using public schools, we'd have the money to solve a lot of the state's problems. The real problem is that the free public education lobby and its power in the Statehouse," McDonough said.

It is hard to make many friends when you argue against free public education. If there was ever a great equalizer in this country, it is access to education. Rich or poor, the state promises free schooling to everyone, hoping each will emerge at the end of 12 years of schooling smart enough to get a job, pay taxes and become part of the stable middle class — the hallmark of America.

Arguing against that free public education — or even attaching a small tuition to it — is no way to make friends, McDonough said.

McDonough sent his eight children through parochial schools. He said if parents paid something more toward their children's education, there would be a dramatic change in the fortunes of Kansas.

Here's his pitch: Make parents pay



—Amy Kunhardt/The Capital-Journal

John McDonough kept a lone vigil in the Statehouse, where he lobbies for changes in state appropriations. So far this session, the Lenexa

man has spent more than \$300 on photocopying literature and has made eight trips to the capital to testify before committees.

\$1,000 a year per student attending public schools in Kansas. McDonough figures if parents of 80 percent of the state's 400,000 public school students could ante up \$1,000 a year a student, they would be getting a bargain. He figures average cost of educating a public school student is about \$5,000 a year.

"Now, not every parent could afford that, and those parents' children would still go to school free of course. And figure if parents had to pay \$1,000 a year that 50,000 students would go to private schools. That gives us about 270,000 tuition-paying students, and at \$1,000 a head, that gives the state \$270 million in tuition.

"But don't stop there. The 50,000 students who choose to go to private schools for their education means the public is saving \$250 million. at

\$5,000 a student, by not having to teach them," McDonough said.

That puts the total tuition and avoided costs at \$520 million, and he would also offer parents a \$1,000 property tax dividend each year that each child wasn't in public schools.

"Crazy? Not necessarily. President Bush talks about means-testing programs, where if you don't need the program, you don't take advantage of it. If you can afford to pay tuition, you can make your choice where you want your children to go to school," McDonough said.

Public school administrators and teachers don't much like the idea. It would mean fewer students, fewer teachers, fewer administrators on the taxpayers' payroll. It would mean "free" schools would be the realm of students whose parents couldn't afford \$1,000 a head to put

them in private schools. It sounds fairly undemocratic.

"Maybe nobody's taking me seriously now, but at some point, and it may be 10 years or 15 years or so, and people are going to start reading over my stuff, saying, 'McDonough had a pretty good idea there.'"

Until then, McDonough will continue to sit in the back of committee rooms, generally the last witness called on, if there is time, or the witness put off until another day.

"It'll come around to me someday," he said. "This isn't going to hurt anybody. It's just something that we need to be thinking about."

Lawmakers have about a month to do that, McDonough said, "because the weather is getting nice and I have 19 grandchildren I want to spend time playing with this spring."

HOUSE EDUCATION
Attachment 15, 1991
March 20, 1991

RE A: No. See B

UNFAIR TAXES

TESTIMONY OF JOHN McDONOUGH, 8530 Bradshaw, Lenexa, KS. 66215
Presented to HOUSE Education Committee, State Capitol, Topeka
Concerning S.B.26, School Finance. (UNFAIR TAXES) March 20, '91

My bulletin, you have a copy,

BLAMES:

The public OCTOPUS for monster property, income, & sales taxes.

ADMITS:

There are so many kids in the "arm & leg" big-bucks schools that property values are being destroyed.

CONFESSES:

That jobs, unemployed, even retirees, are being run out of the state. And that those needing aid Are'n't getting it because high income families are raking-in the freebies.

This At A Time When:

Homeowners report local & state governments have raised home assessments in their neighborhoods --- despite the drop in market value of homes in their area.

Last week., the Senate Education Committee heard support for S.B. 199 concerning TUITION VOUCHERS, including the good news that property taxes would decrease because fewer kids would be enrolled in the "arm & Leg" big-bucks schools. The head OCTOPUS showed up to oppose, of course, and he would'nt even explain why, publicly. Instead, he simply assured the committee that he'd get with them privately. HOW COSY. Like the bank examiners having a sweetheart relationship with Willie Sutton or John Dillinger.

This At A Time When:

Truly needy, health & child care, state workers (including legislators), the infrastructure, courts, and many others --- have to continue hurting because the OCTOPUS keeps sucking away about all the resources of the ship of state.

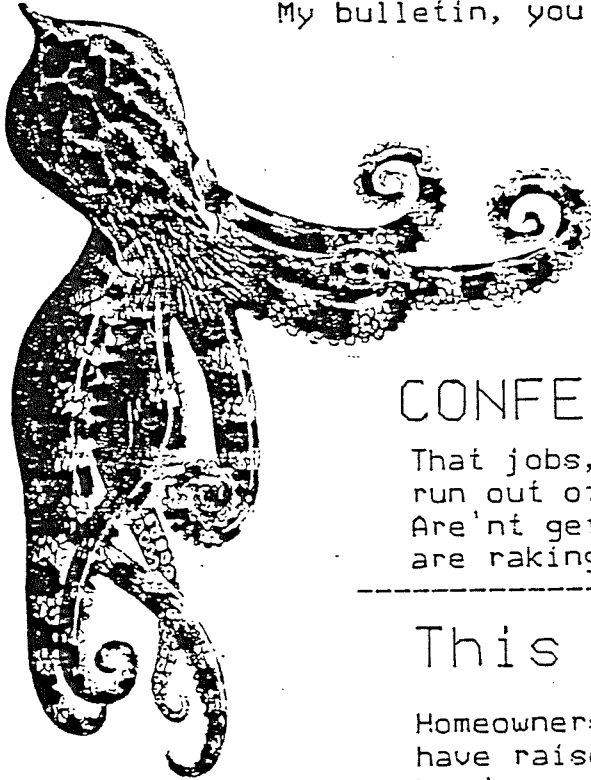
Solutions?

SURE: Back to the bulletin. The guy with the knife --- you've got to cut away the OCTOPUS. Means-testing, Tuition, Choice. The knife? Its the Initiative-And-Referendum knife. Tomorrow, give your vote to the people --- so that we may have the freedom you don't have. And, also, ask to have S.B.199 considered by your committee, too --- so that when its tax savings, and better schools, and shifting aid from those 15-2 who don't need it to those who do --- you care.

P
U
B
L
I
C

S
C
H
O
O
L

J
O
B
B



DO YOU HAVE ANY QUESTIONS FOR ME ?

3/1/91

LIKE: How about ---

John, why have you started coming over here with such off-the-wall ideas like TUITION, & CHOICE, encouraging transfers out of 'our' public schools, & shifting public aid to those who need it from those who don't.? You're probably smart enough to know we're not going for any of that. Why waste your time & ours?

President Bush is speaking vigorously for CHOICE & shifting public aid to those who need it from those who don't. Maybe some of you, Democrats especially, are missing the boat.

And maybe I'm really sincere about helping those 'LOSERS', while some of the hand-wringing I've heard here is only a cover-up to sell a run-of-the-mill routine tax hike, again.

Maybe, too, I can throw a log on the fire for the Kansas tax base --- stumping for low taxation, privatization, the market solution.

Fat chance you jeer ? Tell it to Central Europe where they're switching to market systems. Tell it to Berliners where the wall is down. And ask Saddam if big changes can happen.

C'mon John, the sky would fall down if we let the kids escape public schools. Besides, what would we do with all that extra time here at the state legislature if we didn't have to worry so much about all that school jazz ?

Better education, safer schools & streets, lots more public funds for other areas of state government. Let's talk about it, study it out.

OK, John. Not that we would, but what would you have us do about it.

Don't increase taxes. Redo for compassionate budget priorities. Set an Interim Committee to study means-testing all state aid & an enabling Constitutional Amendment.

REACTIONS TO SENATE & HOUSE TAX HEARINGS.

Sound like meetings of Soviet bureaucrats putting out the party line --- like maybe on the economy, or agriculture. Top down, don't care the cost, but by God (oops) we know what's best for the masses, & they gotta pay for it.

Government domination instead of free markets. The socialist school system über alles. Stick CPAs & the Oil guys today, apartment & machinery guys tomorrow, lots of others the next day --- let 'em fight about it with each other. We'll tag 'em all after a while. JUST SO WE STAY IN GOOD WITH THE SCHOOL GANG 'CAUSE THEY PRODUCE LOTS OF VOTES.

TUITION VOUCHERS

TESTIMONY OF JOHN McDONOUGH, 8530 BRADSHAW, LENEXA, KS. 66215
PRESENTED TO SENATE EDUCATION COMMITTEE, STATE CAPITOL, TOPEKA
CONCERNING S.B.199, TUITION VOUCHER ACT, Pilot Program. 3/11/91

I stand in support of this long overdue plan that will provide desperately needed property tax relief for Kansans, that will provide desperately needed funding for our truly suffering poor, for our legislators now being compensated at poverty levels, for our neglected infrastructure, for our school children now trapped in monopoly driven educationally weak & unsafe conditions that care more for the system than our students.

And I suggest several amendments, which I've posted to the bill copy. They would add the Kansas City, Kansas school district to the pilot, so as to include both sides of the state, and so as to "EMPOWER" the disadvantaged families there to also taste the freedom of CHOICE.

My bill amendments would also unshackle the evaluation process by having it include the economic factors to flow from our introducing the free market to education. Further, my amendments would add, as evaluators, representatives chosen by the parents of the schools involved --- to have only the state education board "evaluate" smacks of the fox minding the chickens. (Or the Soviets granting independence to the Lithuanians.)

That this plan is up for test is surely to be satisfying to our President. Mr. Bush' new education approach calls for CHOICE, & vouchers for competition in the providing of public services so that even our poorest don't have to swallow what the-powers-that-be decide is good enough for the likes of them.

But, forgive me, I'll be surprised if you pass good ol' 199 along to the Senate floor. The school lobby will bring out its big guns, the ACLU will trot out "separation", and the palace guard that profits financially from being in on the take --- will fight you to the death to keep this "outrage" from its battlements. Like in Milwaukee where Polly Williams is doing her state rep. best to keep a group of black parents from being zapped as they struggle to get away from bad schools with vouchers, --- zapped by their education department in the courts. She's a Democrat, But the Republican governor is with her. They've seen the establishment promise reform for years, but all they really do is sue in hopes of shutting her up. And in Oregon they run TV ads saying the KKK will be setting up schools. But in Arizona the state superintendent candidate advocates for market driven school reform. And Chicago rumbles against the monopoly, Nebraska schools allow students to attend any school in experiment, and in Paris some 100,000 students & parents demonstrated for sounder & safer schools. And from Margaret Thatcher, "Labour ... promised us action...action to stamp out choice for ordinary people.

Kansas needs to approve this VOUCHER pilot program so that we can be up to speed with the fast moving changes.

① The Minnesota CHOICE is only for public schools, & does'nt, therefore, save \$4,000 per transfer to private schools.

I'm here to give you out of the squeeze-- without increasing taxes and able to fund a ton of good causes that you've been wanting to help for a long time-- but could'nt afford to, try as you might.

Preface To This Presentation: Rhode Island has closed its state government, the 1st of 9 such days. & Massachusetts repealed its tax on professional services. And last week's survey shows that 62% of Kansans want spending cut.

WHY DON'T OUR LEGISLATORS EMPOWER OUR FAMILIES TO ATTEND PRIVATE SCHOOLS ?

EDUCATION

NEW METHODS, TRENDS AND ISSUES

Alexander to push for school choice

Lamar Alexander, in his first day on the job Monday as U.S. Secretary of Education, made it clear that pushing the concept of school choice will be a top priority during his tenure.

Alexander, the former Tennessee governor who takes over from ousted Education Secretary Lauro F. Cavazos, says parents' right to pick which school their children attend ought to be "a given" in this country.

"I can't imagine how we drifted into requiring parents to send their children to specific schools (according to where parents live)," he said in an informal gathering with reporters in his rustically decorated office.



By Paul Vathis, AP

ALEXANDER: Putting effort toward school choice

Alexander talked of a "new definition of choice" that includes education offered by organizations other than public school districts. That could be a non-profit group like the Smithsonian Institution, or even businesses like Xerox or Burger King, all of which could be held accountable for use of public funds.

"But as you get down on the continuum (toward private or religiously affiliated schools), it gets more difficult," he says.

4D • TUESDAY, MARCH 19, 1991 • USA TODAY

And Why Don't Public Schools Charge Tuition??

Is it because many are COLLABORATORS with the OCTOPUS' army-of-occupation that:

- * Forces us to pay their tax collectors always more; and
- * Forces us to send our children into their domination, & unwanted & unsafe monopoly; and
- * Forces business to take our jobs to other states & even to other countries.
- * Forces those in suffering to do without the help they need.

President Bush wants us to be able to send our kids where we want-- not just to the OCTOPUS' school. Tell your politicians --

NO TAX INCREASE!

Tuition at public schools, & 'Tuition Vouchers' for private schools can lower property taxes; sales and income taxes, too. And give us better/safer schools.

MAKE COPIES OF THIS BULLETIN & pass them out everywhere you can. Try to headoff the tax increase that the OCTOPUS crowd is forcing the state legislature to pass.

MAKE COPIES OF THIS BULLETIN AND PASS THEM OUT TO EVERY VOTER YOU CAN. CALL & WRITE YOUR ELECTED REPRESENTATIVE ABOUT LOWER PROPERTY TAXES.

Public School Costs Continue To Go Through The Roof, Pushing The State Legislature To Hit Us Again With Another Monster Tax.

THEY WANT \$200 MORE FROM EACH FAMILY, EACH YEAR ---ON TOP OF THE \$2,200 ALREADY BEING TAXED AWAY FROM EACH FAMILY FOR THE SCHOOLS. They're Never Satisfied !

If more money is really needed --- can't they make do with the \$5,000 a year now being spent per kid ? --- but if they must have more

How About Having The Kids' Parents' Pay A Small Tuition ? (Those who can afford to.) Private school parents pay tuition all the time. It works.

AND, HOW ABOUT GIVING SOME TAX HELP TO KIDS TO TRANSFER FROM PUBLIC TO PRIVATE SCHOOLS, CUTTING SCHOOL COSTS MILLIONS OF \$s.

The Problem

The Solution

Too many kids in the high-cost schools

FREE SCHOOL
Costs an "ARM and a LEG"

Chases jobs away with high taxes and political property classifications; and lets the free schools hog most all public funds. Causes lack of help for the truly needy, health & child care, hospital and prison workers, legislator salaries, The infrastructure, taxpayers & so many others being harmed unnecessarily by the free school favoritism.

Means Testing

TUITION

For those able to pay

Can save Kansans \$520 Million/Year

CHOICE

For those unable to pay tuition

Can save Kansans \$100 Million/Year

\$620 Million, combined, for Kansas needs, and without an economy damaging tax increase.

As at the national government level, we must shift public aid from those who don't need help to those who do...EMPOWERMENT.

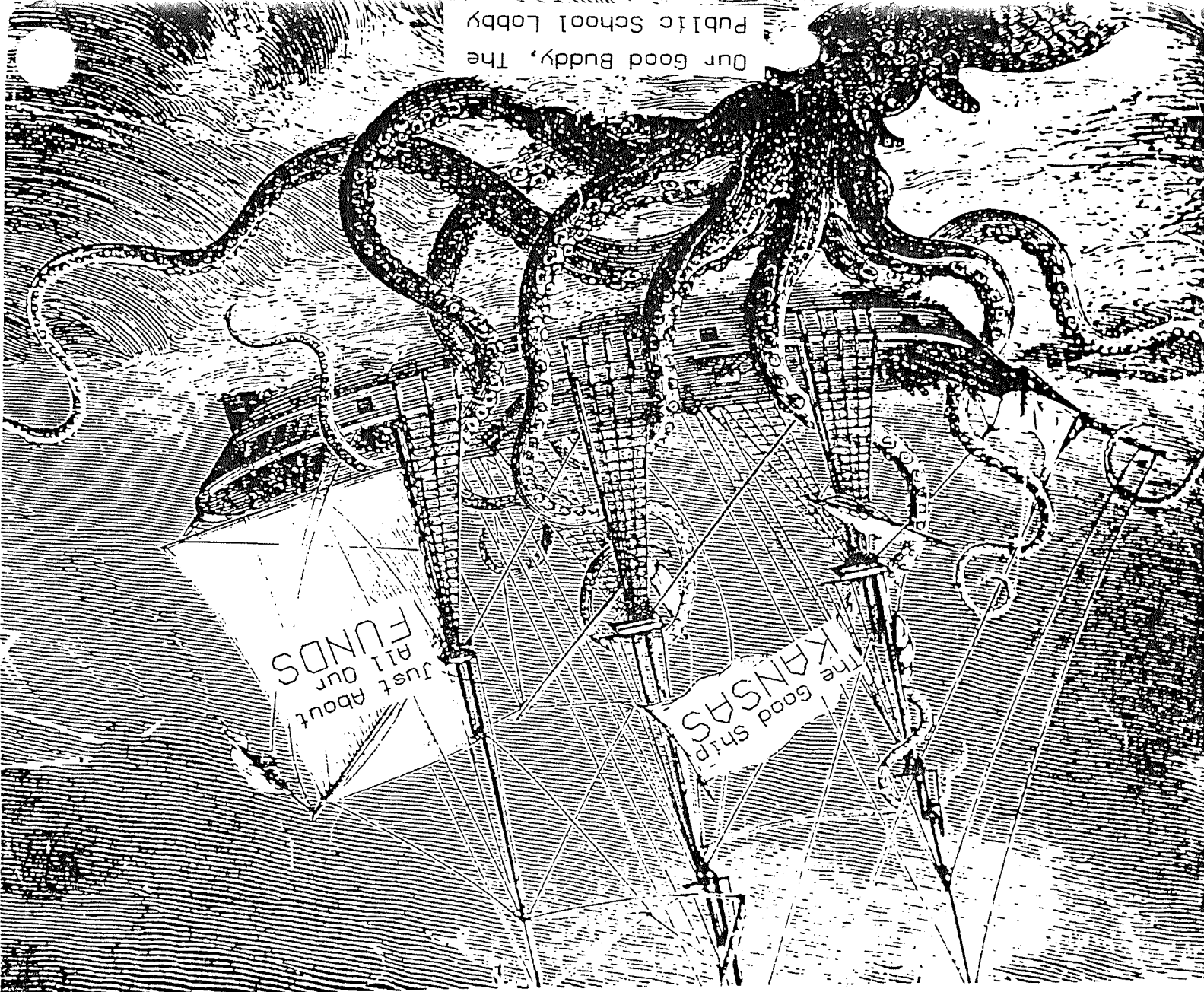
15-6

The Public/Private Partnership To Boost Better/Safer Schools, & Other Public Needs.

TO THE READERS OF THIS BULLETIN: REPRINT COPIES OF THIS ATTEMPT TO HEADOFF THIS YEARS' MONSTER TAX INCREASE. CONTACTS WITH ELECTED OFFICIALS MAY HELP. PLEASE TRY.

JOHN MCDONOUGH
PO BOX 19081
LENEXA, KS. 66215
(3/8/91)

Our Good Buddy, The
Public School Lobby



The solution

Means
Testing

NO TAX
INCREASE

TUITION

CHOICE

For those able
to pay

For those unable
to pay tuition

Can save Kansans
\$520 Million/Year

Can save Kansans
\$100 Million/Year

\$620 Million, combined,
for Kansas needs, and
without an economy dam-
aging tax increase.

