

MINUTES OF THE SENATE COMMITTEE ON EDUCATION

The meeting was called to order by Chairperson Dave Kerr at 1:30 p.m. on February 7, 1995 in Room 123-S of the Capitol.

All members were present.

Committee staff present: Ben Barrett, Legislative Research Department
Avis Swartzman, Revisor of Statutes
Brenda Dunlap, Committee Secretary

Conferees appearing before the committee: Mark Tallman, KASB
Craig Grant, KNEA
Onan Burnett, Topeka, USD 501
Senator Stephen Morris
Dr. Nelson A Bryant, Superintendent, USD 210
Ronald R. Hein, MESA

Others attending: See attached list

SB 97--School district finance, ad valorem taxes for operation of new school facilities
SB 135--School district finance, low enrollment weighting affected by district residence

Mark Tallman, Kansas Association of School Boards, offered testimony on **SB 97**. KASB supports this bill because it would favor a more gradual phasing in and out of additional funds. (See Attachment 1) He also presented testimony on **SB 135**. Although there are good arguments on both sides, KASB does not support this bill because students should have the flexibility to choose which school they attend, and student choice should not be limited. (See Attachment 1)

Craig Grant, Kansas National Education Association, testified in favor of **SB 97**. It includes two provisions they are in favor of: 1) it eases the 7% requirement for enrollment growth; and 2) it phases out the new school facilities weighting over a five instead of a two year period. (See Attachment 2)

Onan Burnett, Topeka, USD 501, also testified in support of **SB 97**.

SB 77--School district finance, definitions of enrollment, local effort and state prescribed percentage; bilingual education weighting, tax levy rate, local needs budget

Senator Morris testified in favor of the bill citing six main reasons. 1) To help address the problem local Boards of Education have in not being able to do any long-range strategic planning because they do not know what to expect in the way of financial resources. They do not know for sure that they will receive the \$3,600 per student because the State could run short of funds; and an increase in the per pupil base rate does not look very probable in the next few years. For these reasons, he suggests a 1% increase in permanent budget authority each year for five years that would be available to each district. If the districts chose, they could add an additional 1% subject to a 5% protest petition. 2) This proposal would allow districts to transfer any money they have left at the end of the year to categorical programs, such as transportation, special education, etc. 3) The proposal would allow districts to choose between the previous year's budget or an average of the previous two years budgets. 4) It would allow the LOB to float. 5) It increases the bilingual weighting factor. 5) It would allow districts to levy a minimum of 20 mills in lieu of receiving any state aid and the 35 mill statewide levy. (See Attachment 3)

Dr. Nelson Bryant, Superintendent, USD 210, testified in favor of the bill. Local districts that have decreases in enrollment must wait until September 20 before they know what their budgets will be. They need to have that information before signing contracts in the spring. The prior years enrollment or average of past two years is a safety net that is needed. They need some ability to increase the local option budget without the hassle of elections. The 1% increase is minimal, but does help. The LOB must be permanent and not set to

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON EDUCATION Room 123-S-Statehouse, at 1:30 p.m. on February 7, 1995.

expire in two or three years. Local boards need some flexibility in their budgets to meet changing conditions. The 1 or 2% provision would give some added flexibility. They need the ability to conserve and carry over unused funds in all fund accounts to supplement programs as needed. They support the 20 mill minimum levy provision. (See Attachment 4)

Senator Downey asked Dr. Bryant about the problem of creating disequalization which would have to be addressed in the near future. Dr. Bryant replied that at this time, he is more concerned with keeping his schools open and providing good programs for students. He feels he is already disadvantaged and trying to catch up with larger school districts.

Ron Hein, legislative counsel for MESA, testified in favor of the bill. MESA is one of the nation's largest independent natural gas producers and currently has approximately 60% of its natural gas reserves in the state of Kansas. Kansas is among the highest if not the highest taxing state in the nation on natural gas. The combined severance tax and property tax rate for MESA, even when the severance tax equalization is complete, will be 12-15% of gross receipts. This means 12-15% is taken off the top whether or not MESA is making a profit, which they are not. This is twice as much tax as producers pay in Oklahoma. No other industry in the state pays a gross receipts tax that high. MESA and other Kansas independent producers continue to struggle with painfully low natural gas prices and painfully high taxes. SB 77 would reduce the property taxes on most MESA production, but would still result in MESA paying a gross production related tax of 12-14% this year and 11-13% at the end of the severance tax reduction period. Those rates are still higher than Oklahoma's rates. It was exceedingly popular amongst the masses in 1981-83 when Governor Carlin promised lower property taxes, higher funding for schools, state employees pay increases, and better highways without a general tax increase, by promoting the severance tax on the oil and gas industry. The result of this "popular" solution has been obvious over the past 12 years--a decline of what used to be a premier industry in Kansas, the oil and gas industry. It is time to put Kansas on a level playing field for taxation of the natural gas industry so that the gas industry can do in Kansas what it does best, exploration and production. (See Attachment 5)

Craig Grant, KNEA made comments about the bill as there are some provisions KNEA is for and some they are not. They are in support of easing the declining enrollment restrictions, raising the base amount, and an increase in bilingual weighting. They are against the concept of a two-tier property tax system because they feel all Kansans should fund education equally; they suggest a "modified float" instead of a "full float"; and do not support the "local needs budget", because it would allow greater disequalization between the "property rich" districts which could easily increase their budgets while others would continue to struggle with any increases. (See Attachment 6)

Mark Tallman, KASB, provided written testimony which offers comments on the bill. KASB supports gradual reductions in budget authority, and thus, the declining enrollment provision; an increase for bilingual weighting, an increased contingency fund, a minimum statewide mill levy, and the maximum local option budget to remain at 25%. However, they are concerned about allowing the range in district spending to widen beyond the current 25% LOB, and oppose allowing additional local spending based entirely on local sources, without any state equalization aid. (See Attachment 7)

Chairman Kerr asked that a Resolution be introduced that recommends that the State Board of Education eliminate from the Quality Performance Accreditation document student outcome V requiring a demonstration of physical and emotional well-being and urging the state board to continue evaluation and refinement of the Quality Performance Accreditation system. A motion was made by Senator Lawrence to introduce the bill, Senator Corbin seconded the motion, and the motion carried.

Senator Oleen made a motion to approve the minutes of the February 2, 1995 meeting. Senator Langworthy seconded the motion, and the motion carried.

The meeting was adjourned at 2:30 p.m.

The next meeting is scheduled for February 8, 1995.

SENATE EDUCATION COMMITTEE COMMITTEE GUEST LIST

DATE: 2-7-95

NAME	REPRESENTING
Diane Gjerstad	USD 259
Robin Lehman	USD 233
Ron Heiri	MESA
Ken Bahr	4th Amendment USD's
Craig Grant	HNEA
MACK JOHANSON	TECHNISEA
Marsha Strickm	BWA
Herschel Boer	Cit
Karen A. Karker	Gypsum Co
Jim Sullinger	KC STAR
Jim Youally	USD # 572
Dick Gregory	USD # 253
Bruce Jaycee	Boeing
Oran Burnett	USD 501 #
Helen Stephens	BV USD 229
Bill Light	USD 217
Ruth S. Bowers	USD 217
LARRY BOWERS	USD 217
NELSON BRYANT	USD 210



TO: Senate Committee on Education
FROM: Mark Tallman, Director of Governmental Relations
DATE: February 6, 1995

RE: **Testimony on S.B. 97**

KASB supports the passage of S.B. 97. The state has traditionally recognized that districts face extraordinary costs when the operation of new facilities begin. We do believe that there are serious problems with the current system of addressing those costs; in particular, the fact that new facilities weighting and additional budget authority are only offered to districts which are using the full local option budget, and the fact that the additional budget authority is funded entirely by the local property tax without any state equalization aid. But even with these problems, the current system appears to shut off funding for new facilities too abruptly. KASB supports a more gradual reduction when districts lose budget authority. We therefore support this bill.

RE: **Testimony on S.B. 135**

KASB opposes the passage of S.B. 135. Traditionally, Kansas has allowed fairly free movement of students between school districts; we have had a great deal of "choice" without a specific program by that name. Overall, that system has worked work for students. Our concern is that the concept presented in S.B. 135 curtail that movement. The real losers would be Kansas students.

The low enrollment weighting system represents the state's best estimate of what it costs to education students in smaller districts. If we are going to allow non-resident students to attend those schools, an appropriate amount of funding should be provided. (If funding should be based on student's residence rather than cost of educating, then larger districts enrolling students from smaller districts should get low enrollment weighting for those students. We don't think that makes sense, either.)

This bill seems to have been prompted by a situation in a particular part of the state. We certainly don't want to minimize the problems faced by larger districts that are losing students and faced with an erosion of quality for students who remain. The real answer, as we have suggested before, is that the state should increase the based budget pupil to narrow the budget between large and small districts, and make it easier to districts to use the local option budget when the base budget is not adequate.

Senate Education
2-7-95
Attachment 1



KANSAS NATIONAL EDUCATION ASSOCIATION / 715 W. 10TH STREET / TOPEKA, KANSAS 66612-1686

Craig Grant Testimony Before
Senate Education Committee
Monday, February 6, 1995

Thank you, Mr. Chairman. I am Craig Grant and I represent Kansas NEA. I appreciate this opportunity to visit with the committee about SB 97.

I have attached a brochure which outlines our position about a number of school finance items. As you can see, KNEA supports the general provisions of SB 97 as it accomplishes two items included in our list:

1. It eases the 7% requirement for enrollment growth; and
2. It phases out the new school facilities weighting over a five instead of a two year period.

We believe that the state should probably share some in the funding during years three through five; however, we understand the political reality of using just local dollars.

Because of the above reasons, KNEA supports SB 97. Thank you for listening to our concerns.

OTHER FUNDING RECOMMENDATIONS

Kansas NEA also recommends the following funding changes in the formula and in other funding areas:

1. **Local Option Budget** - The present allotment should be applied to \$3600 rather than any new base amount.
2. **Local Option Budget** - The protest petition should be eliminated for a district which decides to keep or increase any local option budget up to a 5% increase.
3. **Special Education** - The excess costs of Special Education should be funded at 100%.
4. **Safe Schools** - The State should set aside three million dollars for school based programs to combat violence in the schools.



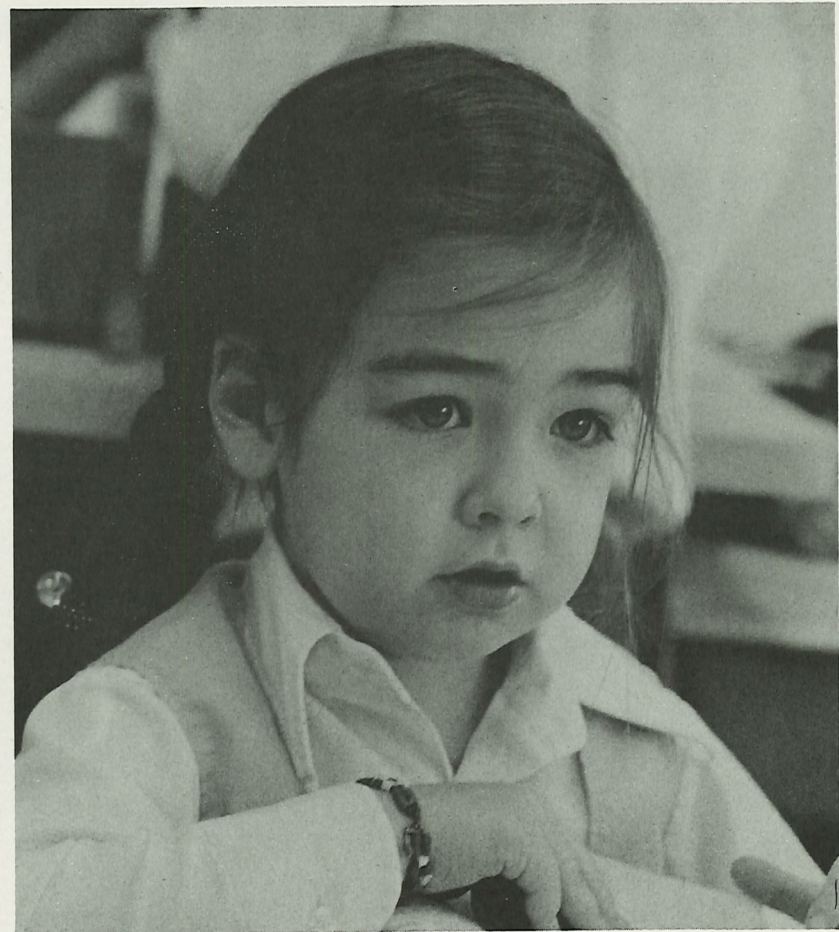
knea

Kansas National Education Association
715 West 10th Street
Topeka, Kansas 66612

913/232-8271

1-800-432-3573

School Finance KNEA Recommendations



KNEA presents these changes in our school finance formula hoping the Legislature will see them as a constructive and sincere attempt to move our schools forward into the 21st Century.

Keep the promise

People are the life blood of our schools in Kansas and adequate funding is at the heart of a school's ability to operate effectively. Public schools are a good value. Kansas schools

traditionally are among the best in the nation. Our national reputation and ranking are in jeopardy if we cannot increase support for our schools.



BASE BUDGET

After three years of no change in the base funding per pupil, Kansas must provide relief in the base budget for schools. Inflation has increased around 5.8% in the past two years and by the end of this school year will increase another 3%.

Kansas NEA recommends a \$400 increase in the base budget which is an 11.1% increase in the base funding for schools.

Kansas NEA also recommends an automatic escalator in our base budget which would increase the base a percentage equal to the increase in state general fund revenues the prior (or current) fiscal year.

ENROLLMENT WEIGHTING

The costs involved in educating students can differ depending on certain factors over which districts have no control. The result is the enrollment weighting system.

Kansas NEA recommends adjustment in the following factors:

1. The transportation reimbursement be lowered from 2.5 miles to 2.0 miles.
2. The definition of at-risk students be changed to correspond to K.S.A. 72-9001 (f).
3. Districts receiving low-enrollment weighting be allotted the same dollar amount in 95-96 that they did in 94-95.
4. The new school facilities funding be expanded so the 7% requirement for enrollment increase is eliminated and so the funding for a new school is phased out over a five-year period.



STEVE MORRIS

SENATOR, 39TH DISTRICT

600 TRINDLE

HUGOTON, KS 67951

(316) 544-2084



TOPEKA

SENATE CHAMBER

COMMITTEE ASSIGNMENTS

CHAIRMAN: JOINT COMMITTEE ON COMPUTERS
AND TELECOMMUNICATIONS

VICE CHAIRMAN: AGRICULTURE

MEMBER: ENERGY & NATURAL RESOURCES
WAYS AND MEANS

STATE CAPITOL BUILDING, ROOM 462-E

TOPEKA, KS 66612

(913) 296-7378

SB 77

Senate Education Committee
February 7, 1995

Mr. Chairman and members of the Education Committee:

Thank you for the opportunity to visit with you about some areas I believe need to be changed in our current school finance formula. I am suggesting six changes in the school finance law.

The first of these is to help address the problem local Boards of Education have in not being able to do any long-range strategic planning because they do not know what to expect in the way of financial resources. They do not know for sure that they will receive the \$3,600 per student due to the fact that if the State would run short, there could be a reduction in that \$3,600 figure. This problem is compounded as you look into the future one year, two years, four years, etc., since these boards are totally dependent on the Legislature for their financial resources, and it certainly does not look favorable for much of an increase in the \$3,600 over the next few years. For these reasons, I am suggesting a 1% increase in permanent budget authority each year for five years that would be available to each district. If the districts chose, they could add an additional 1% subject to a 5% protest petition.

The second area this bill addresses is the fact that we virtually force every school district in the State to spend every penny they have every years. This proposal would allow districts to transfer any money they have left at the end of the year to categorical programs, such as transportation, special education, etc.

The third change is an effort to try to make the loss of students, and in turn, loss of budget authority, less painful. It would allow districts to

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Attachment 3*

choose between the previous year's budget or an average of the previous two years budgets.

The fourth area of change is to allow the L.O.B. to float.

Changing the bilingual weighting factor is also in this proposal. Districts in the southwest part of the State, as well as other areas, are experiencing rapid growth in minorities. Currently in Garden City the enrollment is 48% caucasian and 52% minority, with most of the minorities being Hispanic. Most information I have received indicates districts are spending at least two and a half times the amount they receive through the bilingual weighting factor for bilingual programs.

The last change would allow districts to levy a minimum of 20 mills in lieu of receiving any State aid and the 35 mill statewide levy. This would allow districts that chose to exercise this option, to levy 28 mills if that would fund their budget, 20 mills, 32 mills or any other combination that would be less than 35 mills. There are not very many districts this would apply to, however, for those it does apply to, the current formula is a very "bitter pill" indeed.

This particular part of the current school finance formula has turned a majority of citizens in the part of Southwest Kansas that I represent into people who are extremely bitter toward our State Government. They feel for years and years they have contributed millions of dollars from income tax, sales tax, severance tax and other taxes to the State General Fund to help educate students from other school districts and not getting any of this money back to educate their students. Then in 1992, the law was changed to put in the "recapture" provision, which adds property tax dollars that have to be sent to Topeka, in addition to all the other tax dollars that have been going to Topeka for years. My constituents feel, and I feel the same way, that taking property tax dollars from one group to reduce the property tax of another group is very poor public policy.

I have tried to address some of the areas of current law I feel need to be changed. Thank you for your consideration.

INGUAL EDUCATION EXPENDITURES

ACCOUNT NUMBER	DESCRIPTION	ACTUAL		
		BUDGET 1993-94	EXPENDITURES 1993-94	BUDGET 1994-95
INSTRUCTION				
14-70-1000-610-00	Supplies-Teaching	\$6,000	\$5,401	\$6,000
14-70-1000-644-00	Textbooks	\$6,747	\$7,275	\$6,747
TOTAL INSTRUCTION EXPENDITURES		\$12,747	\$12,676	\$12,747
STUDENT SUPPORT SERVICES				
14-05-2190-111-00	Salaries-ESL Instructors	\$260,000	\$265,043	\$298,000
14-05-2190-121-00	Salaries-Bilingual Secr.	\$18,583	\$12,620	\$19,105
14-05-2190-122-00	Salary-Translator	\$23,600	\$24,555	\$33,930
14-05-2190-122-01	Salaries-Bilingual Paras	\$437,800	\$393,660	\$442,000
14-05-2190-221-00	Social Security	\$59,800	\$52,795	\$63,000
14-05-2190-290-00	Fringe-ESL Instructors	\$12,150	\$13,116	\$15,000
14-05-2190-291-00	Fringe-Bilingual Secr.	\$2,460	\$1,375	\$2,460
14-05-2190-291-01	Fringe Benefits-Translator	\$4,020	\$2,148	\$5,300
14-05-2190-291-02	Fringe-Bilingual Paras	\$70,548	\$51,123	\$70,000
14-70-2190-610-00	Evaluation	\$0	\$433	\$0
14-70-2190-610-01	Supplies-Office	\$3,000	\$3,835	\$3,000
TOTAL STUD. SUPPORT SERVICES EXPENDITURES		\$891,961	\$820,703	\$951,795
INSTRUCTIONAL SUPPORT STAFF				
14-70-2213-240-00	Bilingual Scholarship Fees	\$464	\$807	\$900
TOTAL INSTRUCTIONAL SUPPORT STAFF EXPEND.		\$464	\$807	\$900
GENERAL ADMINISTRATION				
14-05-2330-111-00	Salary-Director	\$20,966	\$10,683	\$21,100
14-05-2330-221-00	Social Security-Director	\$1,600	\$765	\$1,600
14-05-2330-290-00	Fringe-Director	\$0	\$0	\$300
14-70-2650-581-00	Mileage in District-Dir.	\$400	\$52	\$400
14-70-2650-581-01	Mileage in District-Instr.	\$100	\$61	\$100
TOTAL GENERAL ADMINISTRATION EXPENDITURES		\$23,066	\$11,561	\$23,500
TOTAL BILINGUAL EDUCATION EXPENDITURES		\$928,238	\$845,747	\$988,942

Bilingual State Aid (413,280)

(3444.6 hrs. ⁷⁶ x 2 x 3600) 575,662

Net District Cost

FEBRUARY 7, 1995

COMMENTS RELATED TO SENATE BILL 77

My comments today will be centered around the following topics:

1. Declining Enrollment Provision
2. Local Option Budget
3. Ability to carry over any funds for future year in all funds (transportation, etc.)
4. Twenty Mill Minimum Levy Provision

1. DECLINING ENROLLMENT PROVISION

Local districts that have decreases in enrollment must wait until September 20th before they know what their budgets will be. We need to have that information prior to signing contracts in the spring. We cannot plan due to the uncertainty. The prior years enrollment or average of past two years (which ever is higher) is a safety net that we need.

2. LOCAL OPTION BUDGET

We need some ability to increase the local option budget without the hassle of elections. The 1% increase is minimal but it does give some relief. This should include allowing the L.O.B. to float with any increase in the base. The Local Option Budget must be permanent and not set to expire in two or three years. We have continuing contract laws that we must live. We must use the L.O. B. for salaries and cannot be cutting staff each time the time limit expires.

3. ABILITY TO INCREASE LOCAL BUDGET

Local Boards need some flexibility in their budgets. Some mechanism should be in place to allow local decisions in order to meet changing conditions. The 1% provision would be of some help and the 2% would give some added flexibility.

4. ABILITY TO CONSERVE AND CARRY OVER UNUSED FUNDS in all fund accounts. (transportation, food service, etc.)

We may lose funding in the area of Food Service, Chapter I, Migrant etc. If we do then the only source of funds for those students will be general fund.

We try to help the At-Risk students with tutoring before school and during the school day, with Chapter I Reading programs and through English As Second Language and Migrant funds.

We must supplement those programs from the general fund or they will be very ineffective or non-existent.

5. TWENTY MILL MINIMUM LEVY

We support the 20 mill minimum levy provision. It would go a long way toward healing some old wounds in our part of the state.

SUMMARY

What we are asking for is a stable budget process that allows us to plan for more than a few months at a time. We also would like to be able to conserve funds if possible and use them in the following year or years to improve programs. This seems like a good business practice to us. Thank you.

Dr. Nelson A. Bryant
Superintendent, U.S.D. 210

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Attachment 4

HEIN, EBERT AND WEIR, CHTD.

ATTORNEYS AT LAW

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*Ronald R. Hein
William F. Ebert
Stephen P. Weir
Stacey R. Empson*

SENATE EDUCATION COMMITTEE

Testimony re: SB 77

Presented by Ronald R. Hein

on behalf of MESA

February 7, 1995

Mr. Chairman, Members of the Committee:

My name is Ron Hein, and I am legislative counsel for MESA. MESA is one of the nation's largest independent natural gas producers and currently has approximately 60% of its natural gas reserves in the state of Kansas.

Although the state has recently implemented a three year equalization of the severance tax on natural gas and oil, at the conclusion of the three year period, Kansas will still be amongst the highest if not the highest taxing state in the nation on natural gas. The combined severance tax and property tax rate for MESA, even when the severance tax equalization is complete, will be 12-15% of gross receipts. This is twice as much tax as producers pay in Oklahoma. No other industry in the state pays a gross receipts tax that high.

The three year severance tax equalization, while appreciated, does not even offset the increase in taxes which resulted from the 1992 school finance legislation. MESA and other Kansas independent producers continue to struggle with painfully low natural gas prices and painfully high taxes.

SB 77 would reduce the property taxes on most MESA production, but would still result in MESA paying a gross production related tax of 12-14% this year and 11-13% at the end of the severance tax reduction period. Those rates are still higher than our neighbor Oklahoma.

MESA understands that legislative policy, especially in the area of taxes, is sometimes a result of appealing to vast numbers of voters. But it is also important in a Republic for the legislative body to protect individuals or businesses which are in the minority from being abused by tax policy.

It was exceedingly popular amongst the masses in 1981-83 when then Governor Carlin promised lower property taxes, higher funding for schools, state employees pay increases, and better highways without a general tax increase, by promoting the severance tax on the oil and gas industry. The result of this "popular" solution has been obvious over the past 12 years--a decline of what used to be a premier industry in Kansas, the oil and gas industry.

It is time for the state to right a wrong committed in 1983, and aggravated by additional taxes in 1992. It is time for the state to encourage economic development for the existing industries in Kansas. It is time to put Kansas on a level playing field for taxation of the natural gas industry so that the gas industry can do in Kansas what it does best, exploration and production.

Thank you very much for permitting me to testify, and I will be happy to yield to questions.

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Attachment 5*



KANSAS NATIONAL EDUCATION ASSOCIATION / 715 W. 10TH STREET / TOPEKA, KANSAS 66612-1686

Craig Grant Testimony Before
Senate Education Committee
Tuesday, February 7, 1995

Thank you, Mr. Chairman. I am Craig Grant and I represent Kansas NEA. I appreciate this opportunity to make comments about SB 77.

We asked to make comments as there are parts of this proposal we can support and others we feel pose problems. Our comments are:

1. The section on page two which eases the declining enrollment restrictions is one we can support. Many districts have the potential for real problems if unanticipated enrollment drops occur. This provision will allow for longer-range planning by districts;
2. We believe that the base amount on page four should be raised. That base has been frozen for three years now and just increases in cost of living should dictate a base increase;
3. We can support an increase in the bilingual weighting such as that proposed on page five. This is an important program which needs adequate funding;
4. We disagree with the concept of a two-tier property tax system as proposed on pages six and seven. We believe this is a state tax and all should fund education equally;
5. We have suggested a "modified float" instead of the "full float" as recommended on page nine; and
6. We do not support the "local needs budget" proposal contained mainly on page 11. This type of proposal would allow greater disequalization in that "property rich" districts would more easily increase their budgets while others would continue to struggle with any increases.

We thank the committee for listening to our concerns about SB 77.



TO: Senate Committee on Education
FROM: Mark Tallman, Director of Governmental Relations
DATE: February 7, 1995

RE: Testimony on S.B. 77

KASB offers the following comments on various provisions of S.B. 77:

We are generally supportive of more gradual reductions in budget authority. We would therefore support a revised **declining enrollment provision**, such as contained in S.B. 77. (We also believe it is important to make sure that districts with growing enrollments have the resources to meet these additional costs.)

We support student weighting that accurately reflect the additional costs of delivery educational services to students. If the need for additional **bilingual weighting** is documented, we would support such an increase.

We support an **increased contingency fund** for districts. We do not have a position on additional unrestricted transfers to program weighted funds.

We support a **minimum statewide mill levy** for the support of public education, so that the tax burden is spread as evenly and fairly as possible. We therefore would oppose a differential minimum mill levy. We would certainly look at changing the state tax "mix" to further reduce school property taxes, as long as the revenue is made up from other state tax sources.

We supporting allowing the **maximum local option budget** to remain at 25% if the base budget per pupil is increased.

We would be concerned about allowing the range is district spending to widen beyond the current 25% LOB. We would oppose allowing additional local spending that is entirely based on local sources, without any state equalization aid, as proposed in the "**local needs budget**."

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Attachment 7