

MINUTES OF THE SENATE COMMITTEE ON EDUCATION

The meeting was called to order by Chairperson Dave Kerr at 1:30 p.m. on February 15, 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: Dr. Stephen G. McClure, Super., Shawnee Heights USD 450
Jim Lindquist, President of the Manhattan Board of Education
Larry McGary, President of the Geary Cty. Unified School Dist.
Doug Lindahl, Board of Educ. Member, USD 473, Chapman
Gerald W. Henderson, United School Administrators of Kansas
John Koepke, Exec. Dir., Kansas Association of School Boards

Others attending: See attached list

SB 166 - School district finance, enrollment and adjusted enrollment, special definition for certain districts

Doug Lindahl, Board of Education member, USD 473, Chapman, testified in support of the bill. Due to the restructure of the base on Fort Riley, Chapman schools will be drastically affected. As housing opens up on post, military families living off the military reservation will be encouraged to take vacated base housing. Therefore, districts like Chapman have potential to lose the majority of their military related enrollments by the time the proposed drawdown concludes in June of 1996. Between June and September of 1995, over 1600 soldiers will be transferred. Due to the uncertainties associated with declining enrollment and recognizing the need to provide our youth with a quality education, it is essential that we be assured of our September 20 adjusted enrollment during the 1995-96 and 1996-97 academic years. Please keep in mind that we are only asking for a continuance of the status quo as the families who leave Fort Riley will be relocating in other states. Once the downsizing or closure of Fort Riley has concluded, we will make whatever adjustments are necessary. (See Attachment 1)

Larry McGary, President of the Geary County Unified School District which serves the Junction City, Ft. Riley, Milford and Grandview communities, testified in support of the bill. The Fort Riley Military Installation is located within the boundaries of the Geary County Unified School District. Almost sixty percent of our 7,200 students have a parent on active duty at Fort Riley. Six of our sixteen schools are located on Ft. Riley. We are by far the most heavily impacted military community in the area. As families are transferred out of the Fort Riley base, other families will be moving on to the base into the newly available housing. In addition, the Army's projected plan for Fort Riley is subject to revision or complete overhaul at any time. New groups could be assigned to Fort Riley to fill the spaces created by the deactivation of these units. Please note that we are not asking for any new money. We are urging you to help us level out our budget by making a limited exception in the budget planning process for the next two-years transition period. Once enrollment has stabilized, we will be able to use the normal budget planning procedures. (See Attachment 2)

Jim Lindquist, President of the Manhattan-Ogden Board of Education, testified in support of the bill. Currently, around 20 percent of our students come from military or civilian employee families. Until the transformation of Fort Riley is stabilized, state support such as this bill is essential if impacted districts are going to maintain the quality programs our communities have a right to and have come to expect. The uncertainty of the Army's impact and the structure of school finance in our state makes it extremely difficult, almost risky to plan for the consistent fiscal management, which in turn impacts the teaching and learning programs of our district. Around 87% of our budget is linked directly to salaries, which leaves us very little flexibility to make unplanned adjustments. This bill does not call for any new money; it enables us to maintain current levels of funding in the event of unplanned troop downsizing. We are just asking that these districts be held harmless until this volatile situation moderates. Students who leave these districts will be leaving the state of Kansas. Therefore, passing this bill does not equate to shifting dollars from one district to another. (See Attachment 3)

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON EDUCATION Room 123-S-Statehouse, at 1:30 p.m. on February 15, 1995.

John Koepke, Executive Director, Kansas Association of School Boards, testified in support of the bill. The entire issue of how to deal with declining enrollment under our new school finance formula has been the subject of much discussion in our organization. We do not believe that the current provision in the law adequately addresses the needs of these school districts who are suffering from declining enrollment. We would urge the Committee in addressing this concern to address the issue in a more global fashion than is currently in **SB 166**. The provisions of **SB 166** could be made statewide in their application or the Committee might consider revisiting the declining enrollment formula found in the Old School District Equalization Act, which seemed to work fairly well in protecting the educational needs of Kansas school children. (See Attachment 4)

Gerald Henderson, United School Administrators of Kansas, testified in support of the bill. USA is in support of the provisions of this bill, as it protects those school districts potentially impacted by the reduction in force at Fort Riley. We would encourage the committee to extend this protection to all districts, many of whom are experiencing dramatic decreases in enrollment for all sorts of reasons. (See Attachment 5)

SB 179 - School district finance, special definition of local effort applicable to U.S.D. No. 450, Shawnee county

Dr. Stephen McClure, Superintendent of Schools, Shawnee Heights USD 450 testified in support of the bill. This bill was created in an effort to provide fairness and equity. Lario Enterprises and Heartland Park of Topeka, have failed to pay their taxes for six years. If Shawnee Heights USD 450 is successful in their efforts to get a final and binding judicial decree requiring Heartland Park of Topeka to pay their back taxes and to stay on the tax rolls, Shawnee Heights USD 450 tax payers will be reimbursed \$408,000 for taxes they have paid, and tax payers statewide will be reimbursed in terms of less state aid to USD 450, of \$238,000. This bill allows Shawnee Heights to reimburse the taxpayers who made up for Heartland Park of Topeka, depending upon which general fund finance law was in place. (See Attachment 6)

Senator Oleen made a motion to approve the minutes of the February 14, 1995 meeting. The motion was seconded by Senator Lawrence, and the motion carried.

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

The next meeting is scheduled for February 16, 1995.

SENATE EDUCATION COMMITTEE COMMITTEE GUEST LIST

DATE: 2-15-95

NAME	REPRESENTING
<i>Gerard McNamee</i>	USD 481
<i>Timothy P. Burns</i>	USD 508
<i>Jim Harris</i>	USD 508
<i>Craig Grant</i>	HNEA
<i>Rosie Lehman</i>	USD 233
<i>MAURICE SHARP</i>	B/M USD 379
<i>Jacquie Oakes</i>	SQE
<i>Martens Lindahl</i>	U.S.D. 473
<i>Debbie Larson</i>	" "
<i>Jerry W. Major</i>	USD #473
<i>Milton Rawlings</i>	USD #473
<i>Phil Johnson</i>	KAESP
<i>Doug Lindahl</i>	USD #473 Chapman
<i>CRAIG NEUENSWANDER</i>	USD #378 RELEY COUNTY
<i>Jim Lindquist</i>	USD #383 Manhattan
<i>Star Mosely</i>	NKESU
<i>Nancy Benjan</i>	
<i>Clad Kemick</i>	USD 383 MANHATTAN
<i>Mary Reddy</i>	USD 383 Manhattan

SENATE EDUCATION COMMITTEE COMMITTEE GUEST LIST

DATE: 2-15-95

NAME	REPRESENTING
GERALD HENDERSON	USA of KS
HAROLD PITTS	CITIZEN
Denise Apt	USA
Shirley Martin	Shawnee Heights USD 450
John W. Koenig	KA 803
Mary Devin	USD 475
Larry McSany	USD 475
Robert King	USD 473
Steve McClure	USD 450
[Signature]	USD 450
Paul H. Miller	USD 417
Colleen M. Anderson	USD 417
Mark Johnson	USD 450
Barbara Craft	USD 475
Brad Angell	" 475
Mark D. Kaiser	USD 475 Greary County
Mark Edwards	" 475 - " "
Paul M. Willis	USD 450 Shawnee Heights
Ed Koehler	USD 379 - Clay County

TESTIMONY ON SENATE BILL NO. 166
MADE TO THE SENATE EDUCATION COMMITTEE ON

2 / 1 5 / 9 5

This testimony is submitted to the Senate Education Committee by Doug Lindahl, Board of Education member, USD #473, Chapman. Also present from USD #473 are Robert King, Superintendent, Jerry Major, Milt Rawlings, and, my wife, Marlene.

Unified School District #473 is very concerned about the effect the proposed Fort Riley drawdown or closure, depending on the action of the BRAC Commission, might have on it's budget the next couple of years. Presently USD #473 has a head count of 1,381 pupils, of this number 282 or 20.42% are associated with Fort Riley.

Should the proposed drawdown be implemented, most people would assume that since the 1st Infantry Division would be reduced by one brigade or 1/3, all the affected school districts would lose roughly 33% of their military related enrollments. That is not the case. As housing opens up on post, military families living off the military reservation will be encouraged to take vacated base housing. Therefore, districts like Chapman USD #473, have potential to lose the majority of their military related enrollments by the time the proposed drawdown concludes in June of '96. The drawdown scenario is further clouded by the fact that statistics, recently released by the Governor's Task Force, indicate that a marked number of troops will be reassigned beginning this June. In a four month period between June and September of 1995, over 1600 soldiers will be transferred. As school district budgets are normally finalized in June and July and the official state count date is September 20, we find ourselves in a very difficult position. Last year, due to a tight budget, we gave our employees an average 1.79% salary increase. Also, an effort to implement a LOB was protested. This coming academic year, we must deal not only with tight finances but also with the uncertainties related to the Fort Riley drawdown. How can we address staffing needs, negotiate with teachers, implement a district technology plan, and maintain facilities when we have the potential to lose several hundred thousand dollars in budget authority?

Should the Base Realignment and Closure Committee recommend the closure of Fort Riley on March 1, USD #473 and the other school districts bordering Fort Riley would face even greater losses in student enrollment. Such an action would not only be devastating to local school districts and businesses but to the Kansas economy as a whole.

Regardless of which scenario (drawdown or closure) takes place, we need passage of Senate Bill No. 166. Due to the uncertainties associated with declining enrollment and recognizing the need to provide our youth with a quality education, it is essential that we be assured of our September 20 adjusted enrollment during the 1995-96 and 1996-97 academic years. Please keep in mind that we are only asking for a continuance of the status quo as the families who leave Fort Riley will be relocating in other states. Once the downsizing or closure of Fort Riley has concluded, we will make whatever adjustments are necessary.

I sincerely wish to thank you for your time and consideration on this matter.

*Senate Education
2-15-95
Attachment 1*

Geary County Unified Schools

District No. 475 Junction City, Kansas 66441 Phone (913) 238-6184



Mary E. Devin
Superintendent of Schools

Testimony in Support of SB 166

February 15, 1995

Dear Members of the Senate Education Committee:

My name is Larry McGary and I am President of the Geary County Unified School District which serves the Junction City, Ft. Riley, Milford and Grandview community. Also with me today are Board Vice-President Mark Roeser; Board Members Barbara Craft, Brad Angell, and Mark Edwards; and Superintendent Mary Devin. We are here on behalf of S.B. 166 and following my brief comments we are all available to you for questions you might have.

We are, in fact, one of several school districts affected by Ft. Riley. Representatives of these districts have met together to share information and concerns. We have met with officials from Ft. Riley to hear the most accurate information available. We are here today to ask your help because we are all caught between a decision made at the federal level and our state budget planning process.

The Ft. Riley Military Installation is located within the boundaries of the Geary County Unified School District. Almost sixty percent of our 7200 students have a parent on active duty at Ft. Riley. Six of our sixteen schools are located on Ft. Riley. We are by far the most heavily impacted military community in the area.

We have dealt with the uncertainties of change at Ft. Riley and its impact on our enrollment for many years. However, never has the uncertainty been so great or so unpredictable as it is this year.

The Army has announced a plan to reduce the size of the First Division stationed at Ft. Riley by approximately one-third over a period of several months' time. Up to 4600 soldier positions will be inactivated at the Post in the next 12 months. The first significant change is scheduled for September with the reduction continuing through February 1996. Exact timing depends on internal military matters and is still undetermined. Not even the numbers are certain, in fact, because we are told that it will be necessary to make transfers across units in the beginning stages of change.



AN EQUAL OPPORTUNITY EMPLOYER
Senate Education
2-15-95
Attachment 2

At best, enrollment in the Geary County schools will be very unstable during the 1995-96 school year. Since the budget planning process for school districts is based on the ability to predict in advance the number of students enrolled on September 20, this presents a major problem. Further, planning begins immediately as we enter the negotiations process and must further commit to our teachers under the continuing contract law. We certainly do not want to release good teachers only to find that they are needed a short time later.

Matters are complicated by the way military families may approach decisions about where to live. As families depart from Post housing, some families living within the geographic area will have the opportunity to move to Post. There will be a "domino" effect as families move closer to Ft. Riley. The shifts throughout this area (including the outlying communities) will no doubt continue over the next 24 months or more.

You must note further that the Army's projected plan for Ft. Riley is subject to revision--or complete overhaul--during the BRAC process which is underway now and will conclude next fall. We are told that additional reductions are not impossible. It is also possible that new groups could be assigned to Ft. Riley to fill the spaces created by the deactivation of these units. Again, the "domino" effect, in reverse, occurs.

Clearly, there is no way for our Board of Education to predict a meaningful september 20, 1995 enrollment count in the Geary County Unified School District. Even if we could do so, we know that the September 20 count will be a very unstable number. As we approach the mandatory April 15 deadline for notification of contract renewals, it is impossible to tell how many teachers we will not need next year--if any! Because of our mobile, diverse, and high percentage of at risk population and the status of school finance in Kansas, this school district has been forced to reduce/eliminate programs or services annually for the past four years. Maintaining the quality program that our community expects and our students deserve would be very difficult even without the impending change at Ft. Riley.

The federal government, through the Department of Education, provides impact aid funds to school districts which serve the families of our armed forces. The Geary County USD receives an average of \$4.2 million in impact aid annually. In Kansas those dollars are folded into the school finance formula. Therefore, there is no relief from this source.

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February 15, 1995

You should note carefully that we are not asking for new money. We are urging you to help us level out our budget by making a limited exception in the budget planning process for the next two year transition period. Once enrollment has stabilized, we will be able to use the normal budget planning procedures.

The real benefit of this modification will go to the students who stay in our school districts and attend our schools during this time of great change. We must support our students and our families both at Ft. Riley and in our local communities.

We urge you to assist us by supporting S.B. 166 which would allow districts affected by uncertainties at Ft. Riley to continue to meet the educational needs of our students.

Testimony in Support of Senate Bill No.166

February 15, 1995

Dear Members of the Senate Education Committee:

My name is Jim Lindquist and I am president of the Manhattan Ogden Board of Education. It is my pleasure to serve as spokesperson for USD 383, at today's hearing on Senate Bill 166. In the audience with me today also representing our school district are Melanie Searfoss, parent and site council member; Doyle Barnes, principal of Ogden Elementary School; Jackie Walter, Director of Business Services; Clark Reinke, Associate Superintendent; and Dan Yunk, Superintendent of Schools. Any of these individuals would be happy to answer questions of the committee.

In a recent briefing with area school officials, Col. William Reese, Fort Riley Garrison Commander, provided us with information concerning the forthcoming troop downsizing slated to begin in the next ten months of this year. Col. Reese showed us graphically how the troop strength would go from around 14,000 currently, to around 10,000 by June 1996. This briefing served to support the rumored potential of troops and families leaving Ft. Riley possibly as early as August or September.

Although we have been actively communicating with officials at the fort, a cloudy picture remains. While we know the first large group, approximately 1300 soldiers, is scheduled to leave in August or September, we don't know who will be leaving, where they currently are living, whether they have children in area schools, whether their leaving will create housing openings on post thereby requiring soldiers who remain to move from Manhattan, Ogden, Chapman, or Riley along with their families.

Because of this uncertainty facing Manhattan-Ogden USD 383 and the other ^{12/3} districts surrounding Fort Riley, we urge your support of Senate Bill 166. We believe this bill is of utmost importance to districts large and small that border the Fort Riley military reservation. The announced timeline for downsizing of Fort Riley is the worst possible for the budget planning of effected school districts. Lingerin out there also is the awaited BRAC (Base Realignment and Closure) Commission which could deliver additional difficulties for our area. The only thing that seems inescapable, as you analyze all of this information, is that we are in for a great deal of uncertainty for at least the next two or three years.

*Senate Education
2-15-95
Attachment 3*

Currently around 20 percent of our students come from military or civilian employee families. Until this transformation at Fort Riley is stabilized, state support such as Senate Bill 166 is essential if impacted districts are going to maintain the quality programs our communities have a right to and have come to expect.

As you know, current laws governing school finance leave us very little ability to deal with the potential disruption and impact facing our district. Teachers need to be notified of their continued employment by April, budgets based on estimated enrollment must be certified in August, and the audited count date occurs September 20. This is not the same schedule that drives the decisions of the United States Army. The uncertainty of the Army's impact and the structure of school finance in our state make it extremely difficult, almost risky to plan for the smooth and consistent fiscal management which in turn impacts the teaching and learning programs of our district. Around 87% of our budget is linked directly to salaries which leaves us very little flexibility to make unplanned adjustments. This bill would provide us with the opportunity to deal appropriately with downsizing in the following fiscal year as additional information becomes available.

Senate Bill 166 does not call for new money coming into our district, it enables us to maintain current levels of funding in the event of unplanned troop downsizing. We are just asking that these districts be held harmless until this volatile situation moderates. Students who leave these districts will be leaving the State of Kansas. Therefore, passing this bill does not equate to shifting dollars from one district to another.

We want to further emphasize that for years federal aid to deal with the impact of Fort Riley has not been an additional source of revenue for our district, but rather a deduct from state aid for education. Indirectly, the State of Kansas has always benefitted from these districts serving as the home districts for military dependents. Now, the districts are asking for assistance in potentially perilous times.

Healthy economic growth and a rich quality of life for Kansans depend on a excellent and stable education system. To allow a district such as ours to be financially devastated as a result of something totally out of our control is not wise. Passage of this bill provides each of the ~~13~~ school districts serving Fort Riley with the ability to insulate quality educational programs from this enrollment "roller coaster" until the full economic impact is known. Senate Bill 166 is a bill which not only makes sense for the children of our school district, but for the economic health and stability of Kansas.

KANSAS
ASSOCIATION



OF
SCHOOL
BOARDS



1420 S.W. Arrowhead Rd, Topeka, Kansas 66604
913-273-3600

Testimony on S.B. 166
before the
Senate Committee on Education

by

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

February 15, 1995

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 regarding S.B. 166. We understand fully the concern which has led to the introduction of this measure, but we believe the focus of the solution is much too narrow.

The entire issue of how to deal with declining enrollment under our new school finance formula has been the subject of much discussion in our organization. We do not believe that the current provision in the law adequately addresses the needs of those school districts who are suffering from declining enrollment.

We would urge the Committee in addressing this concern to address the issue in a more global fashion than is currently embodied in S.B. 166. The provisions of S.B. 166 could be made statewide in their application or the Committee might consider revisiting the declining enrollment formula found in the old School District Equalization Act, which seemed to work fairly well in protecting the educational needs of Kansas school children.

We thank you for the attention which you give to our concerns and I will be happy to answer any questions.

Senate Education
2-15-95
Attachment 4



SB 166

Testimony presented before the Senate Committee on Education
by Gerald W. Henderson, Executive Director
United School administrators of Kansas
February 15, 1995

Mister Chairman and Members of the Committee:

United School Administrators of Kansas has as one of its legislative goals the establishment of a declining enrollment provision similar to that contained under the old SDEA. Under that law, school districts could use either the full-time FTE enrollment for the current year or the previous year, which ever was the greater. This allowed districts planning time to make whatever adjustments were made necessary by a drop in enrollment.

USA is in support of the provisions of **SB 166** as it protects those school districts potentially impacted by the reduction in force at Ft. Riley. We would encourage the committee to extend this protection to all districts, many of whom are experiencing dramatic decreases in enrollment for all sorts of reasons. (Examples available on request.)

I would be happy to stand for questions.

LEG/SB166

*Senate Education
2-15-95
Attachment 5*

February 15, 1995

TESTIMONY
ON
SENATE BILL 179

By
Dr. Stephen G. McClure
Superintendent of Schools
Shawnee Heights U.S.D. 450

SUMMARY OF THE ISSUE:

Briefly, in the mid-1980's, the taxpayers of Topeka narrowly voted to build a motor race track. It was originally conceived that race track would be located between the runways at Forbes Field. The Metropolitan Transportation Authority had just worked through the road blocks that would make that possible.

At that time, Lario Enterprises proposed that the race track be located one section to the south on land on which they had an option. Lario Enterprises would not only use the \$7 1/2 million in bond money, but would also put their own corporation money in the venture. There was an agreement reached in 1988 in which Lario Enterprises was to pay taxes on the property. They paid their taxes in 1988. They, then, got into a disagreement with the City of Topeka and did not pay their taxes in 1989, or in any tax year since. In 1991, they started litigation against the City. Lario Enterprises and the City worked out an out-of-court agreement, which revised the 1988 contract. This revised agreement seemed to serve the City and Lario well, but totally disregarded all other entities. As part of the agreement, all the property at Heartland Park of Topeka raceway was ostensibly transferred to the City of Topeka ownership for approximately another 15 years.

It was during this same period of time that Shawnee Heights U.S.D. 450 started proceedings with the Kansas State Board of Tax Appeals in an effort to get Heartland Park of Topeka to pay their back taxes and to keep Heartland Park on the tax rolls. The Kansas State Board of Tax Appeals determined that Heartland Park of Topeka should pay the taxes owed prior to deeding the property to the City of Topeka, but did not need to stay on the tax rolls. Heartland Park of Topeka, then, appealed to Shawnee County District Court the portion of that decision in regard to having to pay their back taxes. Shawnee Heights U.S.D. 450, then, appealed the portion of the decision that allowed Heartland Park of Topeka to be taken off of the tax rolls. Briefs are now being submitted to the District Court on this matter.

*Senate Education
2-15-95
Attachment 6*

IN REFERRING TO THE ATTACHED CHART:

Senate Bill 179 is an effort to provide fairness and equity. Shawnee Heights U.S.D. 450 has paid, and will pay, all legal fees required in this effort, starting with the Kansas State Board of Tax Appeals and going through whatever Appellate Court proceedings may occur. As a result of that, the school district would like to be able to reimburse the taxpayers of Shawnee Heights U.S.D. 450 for taxes they have paid to make up for unpaid taxes by Heartland Park of Topeka.

On the left side of the chart, it is important in looking at Senate Bill 179, to realize that the revenue sources that appear on the chart, under "B," were paid in, and the local property taxpayers made up the difference under the prior general fund school finance formula. On the right side of the chart, under the current formula, that difference is made up by the State property tax payers.

As a result, if Shawnee Heights U.S.D. 450 is successful in our efforts to get final and binding judicial decree requiring Heartland Park of Topeka to pay their back taxes and to stay on the tax rolls, Shawnee Heights U.S.D. 450 tax payers will be reimbursed \$408,000 for taxes they have paid, and tax payers statewide will be reimbursed in terms of less state aid to U.S.D. 450, \$238,000. Senate Bill 179 allows us to reimburse the taxpayers who made up for Heartland Park of Topeka, depending upon which general fund finance law was in place.

Senate Bill 179 just deals with the left-hand column of the chart and would allow "D" to occur, if the school district is successful in court.

In other words, in the prior general fund school finance law, the legislature determined the maximum allowable budget. The revenue sources listed under "B" were received by Shawnee Heights U.S.D. 450. It should be noted that equalization aid for the 1991-92 school year was lowered \$127,000 by having Heartland Park of Topeka's \$3 million (plus) of assessed valuation on the tax rolls of U.S.D. 450, even though they were not paying taxes. This bill does not address that loss in state aid during that period of time. It is our opinion that the state formula was fair and it was just an unfortunate situation. Under "C" on the chart, the difference between "A" and "B" was funded by the Shawnee Heights U.S.D. 450 tax payers through a general fund mill levy. When Heartland Park of Topeka refused to pay their taxes, the delinquent unpaid taxes increases the number of mills the school district needed to levy in order to generate the revenue to fund their budget.

If Shawnee Heights U.S.D. 450 is successful in obtaining final and binding judicial decree requiring Heartland Park of Topeka to pay their taxes, Senate Bill 179 would

Testimony
Senate Bill 179
Page three

allow the Shawnee Heights U.S.D. 450 tax payers to be reimbursed the \$408,000 they lost due to the unpaid property taxes by Heartland Park of Topeka.

Mr. Chairman, I would try to address any questions the committee might have.

SENATE BILL #179

<p>Prior General Fund Revenue Sources Tax Years '89, '90, '91</p>	<p>Current General Fund Revenue Sources Tax Years '92, '93, '94</p>
<p>A Budget maximum determined as authorized by the Legislature.</p>	<p>A Budget maximum determined as authorized by the Legislature. (Enrollment X \$3,600).</p>
<p>B Unencumbered Cash Motor Vehicle Tax I.R.B.'s Federal P.L. 874 Income Tax Rebate Equalization Aid (State formula based on USD wealth per pupil).</p>	<p>B Unencumbered Cash (Usually None). Motor Vehicle Tax I.R.B.'s Federal P.L. 874 Property Tax (Assessed Valuation X Legislative Established Mill Rates 32,33 and 35 Mills).</p>
<p>C Difference between A & B is the amount funded by Shawnee Heights taxpayers through the General Fund mill levy. Delinquent unpaid taxes increase the mills levied.</p>	<p>C Difference between A & B is the amount funded by Kansas taxpayers through state aid. Delinquent unpaid taxes increase the state aid required.</p>

If Shawnee Heights U.S.D. #450 is successful in obtaining a final and binding judicial decree requiring Heartland Park of Topeka to pay taxes owed:

<p>D Shawnee Heights U.S.D. #450 taxpayers are reimbursed \$408,000.00</p>	<p>D Kansas taxpayers are reimbursed \$238,000.00</p>
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