

MINUTES OF THE SENATE COMMITTEE ON EDUCATION

The meeting was called to order by Chairperson Dave Kerr at 1:00 p.m. on February 21, 1995 in Room 123-S of the Capitol.

All members were present except: Senator Jones

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

Conferees appearing before the committee: Senator Jerry Moran
Senator Bill Wisdom
Carol D'Amico
Janet R. Beales, Reason Foundation
Gordon T. Garrett, CPAK
Craig Grant, KNEA
John W. Koepke, KASB
Karen France, Kansas Assoc. of Realtors
Steve Davies
Bryon Schloesser, McBiz Corporation
Donald E. Lilya, The Goodyear Tire & Rubber Co.
Alan Meats, Westridge Mall

Others attending: See attached list

SB 189 - School finance, increase base state aid per pupil, definition of state prescribed percentage for purpose of local option budgets

Senator Downey suggested increasing the base per pupil amount by \$50. She also handed out some materials on equity weighting. (See Attachment 1, 2 & 3)

Discussion continued on **SB 189**. A motion was made by Senator Langworthy to insert **SB 97** into **SB 189**. It was seconded by Senator Lawrence, and the motion carried. Senator Walker noted for the record that he is against this motion because it is outside the school finance formula.

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

A motion was made by Senator Oleen to amend **SB 166** to have a 90% hold harmless clause, and to add U.S.D. 329 and U.S.D. 330 to the list of districts affected. The motion was seconded by Senator Corbin, and the motion carried.

A presentation was made by Janet R. Beales, Reason Foundation, and Carol D'Amico on student vouchers. (See Attachment 4 and 5)

SB 240 - Financing of school districts, property tax replaced with state sales tax

Senator Moran briefly explained the bill, which is an effort to reduce overly high property taxes. It would reduce the local effort from 35 to 20 to 10 mills over three years, by replacing the property tax with a sales tax and income tax. The Kansas tax structure would then be competitive with the tax structures of other surrounding states.

Senator Wisdom explained how an increase in sales tax of 4.06% and an increase in income tax of 5.50% would accomplish the decrease in the mill levy. (See Attachment 6)

Arlan Meats, Westridge Mall, Topeka, Kansas, testified in support of the bill. He supports the uniform valuation of property tax. Many businesses at Westridge Mall have not been successful because of the increases in the mill levy and property taxes in Topeka. The taxes in Kansas on square footage in malls are the highest in the United States. He made the observations that these failed businesses created unemployed workers; that there is much vacant land not being developed on Wanamaker Road; and that new business is not coming to Kansas because of the high property taxes.

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON EDUCATION Room 123-S-Statehouse, at 1:00 p.m. on February 21, 1995.

Steve Davies testified in support of the bill. A funding source needs to be found to reduce property taxes. No one wants to support an increase in property tax.

Don Lilya, The Goodyear Tire & Rubber Company, testified in support of the bill. High taxes on business and industry are a detriment to the growth of Kansas in the future. The burden of property taxes is a negative factor that will keep any major industry from coming to our state. Do away with property tax, which is a penalty tax on our standard of living. Until it is changed, the State of Kansas will continue to have an erosion of its industrial base. (See Attachment 7)

Gordon Garrett, Commercial Property Assoc. of Kansas, testified in support of the bill. Any policy which reduces the reliance on property tax will be beneficial to the economic growth and well being of Kansas. Currently, the tax rate is too high to be competitive in attracting new manufacturers to Kansas. Commercial real estate construction has decreased because new properties don't make economic sense at \$5-\$6 per square foot in property taxes. Further, it is not economically feasible for existing industry to expand because of the taxes. (See Attachment 8)

Karen France, Kansas Association of Realtors, testified in support of the bill. It has been our longstanding position that real estate is burdened with an excessive share of the constantly increasing cost of state and local government. We believe real estate taxes should be used only to pay for state and local governmental services which are rendered to real estate. People related services and programs such as education should be paid for by other types of taxation. We have advocated the restructuring of state and local taxation sources for the funding of non-property related services. We urge the state to work for the restructuring of taxes to relieve the inequitable real property tax burden, and also not to unfairly shift the tax burden to any tax paying entity. (See Attachment 9)

Bryon Schloesser, McBiz Corporation d/b/a Chuck E. Cheese's, testified in support of the bill. He handed out a cost comparison chart showing the differences in property taxes paid by his restaurants in nine other states. Kansas is a great deal higher than any of the other nine states. (See Attachment 10)

John Koepke, Kansas Association of School Boards, testified in support of the bill. However, they believe that the needs and demands for service facing our public schools are too great to permit the use of the entire amount of the proposed sales tax increase for property tax relief. It would be their suggestion that one cent of the proposed sales tax increase be used for lowering the property tax, and the second cent be used to increase the base budget per pupil rate. (See Attachment 11)

Craig Grant, Kansas National Education Association, testified in opposition to the bill. Although KNEA policies call for less reliance on the property tax, the policies also call for a balance of sales, property, and income taxes to fund the needs of schools. One could spend a great deal of time on the relative merits of one type of tax over another. Possibly that is why KNEA chose to take their "balanced" position. Since this bill would take away from that balance, they oppose the bill. (See Attachment 12)

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

The next meeting is scheduled for February 22, 1995.

SENATE EDUCATION COMMITTEE COMMITTEE GUEST LIST

DATE: 2-21-95

NAME	REPRESENTING
BRYON SCHLOSSER	MCBIZ CORPORATION
Trudy Perkins	CPAK
Doni Lilya	GoodyEAR
MATT GROGGER	BYUSD 229
Patrick Shurley	K2Edu Coalition
Kristen King	Cap-Journal
Hein Thompson	Anten - San. J. Merc
Herchel Bas	Cit.
Craig Grant	HNEA
Sue Chase	KNEA
Merle, Hester	KACC
Bruce Jance	Boeing
Marsha Abraham	CWA
Christy Young	Topeka Chamber of Commerce
John (R) McCabe	
John McCabe	Regional Prevention Center
Justin Meats	West Ridge Mall - CPA K
Jacques Oakes	SQE
Ken Bahr	4th Enrollment USD's

SENATE EDUCATION COMMITTEE COMMITTEE GUEST LIST

DATE: 2-21-95 (continued)

NAME	REPRESENTING
Diane Gjerstad	USD 259
JOHN KEEPLE	K.A.S.T.
GERALD HENDERSON	USA of KS
Jim Allen	KEC
Rosie Lehman	USD 233
HAROLD PITTS	visitor
Mark Tallman	KASB
Nurse Apt	USA
Karen Bowery	KASB
Sharon Strayfellow	CUA of KS
Sharon Jamieson	Rock Crime Commission
Walker Denton	" " "
Coop Denton	?
Karen Coulter	Sen. Janis Lee
Christy Bowery	Senator Burr
Paul Davis	Senator Hensley

Kansas State Board of Education

120 S.E. 10th Avenue, Topeka, Kansas 66612-1182

February 17, 1995

TO: Senate Gerald Karr

FROM: Dale M. Dennis, Asst. Commissioner
Division of Fiscal Services and Quality Control

SUBJECT: School Finance Proposal

Attached is a computer printout (L9535) and summary sheet which provides the following.

1. Base State Aid Per Pupil -- \$ 3,650
2. Equity Weighting -- All school districts with over 1,850 students receive weighting of 1.8062

Dale M. Dennis
Deputy/Assistant Commissioner
Division of Fiscal Services and Quality Control
(913) 296-3871
Fax No. (913) 296-7933

Senate Education
2-21-95
Attachment 1

SCHOOL FINANCE PROPOSALS
(In Thousands)

	<u>EST.</u> <u>1994-95</u>	<u>CURRENT LAW</u> <u>1995-96</u>	<u>1995-96</u> <u>over</u> <u>1994-95</u> <u>DIFFERENCE</u>	<u>PROPOSED PLAN</u> <u>1995-96</u>	<u>1995-96</u> <u>over</u> <u>1994-95</u> <u>DIFFERENCE</u>
General Fund Budget	1,918,800	1,941,573	22,773	1,986,590	67,790
General State Aid	1,311,673	1,303,128	(8,546)	1,348,145	36,472
School District Finance Fund	32,600	32,600	0	32,600	0
Total State Aid	1,344,273	1,335,728	(8,546)	1,380,745	36,472
Supplemental General Fund Budget (LOB)	171,640	208,719	37,079	211,307	39,667
Supplemental State Aid	40,271	52,180	12,518	53,001	12,730
Total State Aid and Supplemental State Aid	1,384,544	1,387,908	3,912	1,433,746	49,202

	<u>CURRENT LAW</u>	<u>PROPOSED PLAN</u>
Base State Aid Per Pupil	\$ 3,600	\$ 3,650
Enrollment Weighting	Less than 1900	No change 1850 or less Over 1850, same as 1850 (1.8062%)
At-Risk	5%	Same
Bilingual Weighting	20%	Same
Vocational Weighting	50%	Same
Transportation Weighting	2.5 miles or more	Same
New Facilities Weighting	25% of U.S.D.'s with 25% LOB	Same
Declining Enrollment	50% of enrollment decline up to 4% for one year	Same
Supplemental General Fund	Up to 25% LOB subject to protest petition	Same, except LOB floats

NOTE: The state summary table will not coincide with the attached computer printout due to variance in enrollment estimates by individual school districts. In estimating state costs, please use the state total page.

L9535

COLUMN EXPLANATION

Column 1 -- September 20, 1994, Estimated FTE enrollment
 2 -- September 20, 1995, Estimated FTE enrollment
 3 -- Percentage increase/decrease (Column 2 - 1)
 4 -- September 20, 1994, Estimated weighted enrollment
 5 -- 1994-95 Estimated general fund budget
 6 -- September 20, 1995, Estimated weighted enrollment (current law)
 7 -- 1995-96 Estimated general fund budget (current law)
 8 -- September 20, 1995, Estimated weighted enrollment. Includes
 equity weighting for all school districts with over 1,850
 students at 1.8062.
 9 -- 1995-96 Estimated general fund budget under proposed plan with
 base state aid per pupil to \$3,650
 10 -- Difference (Column 7 - 5) (1995-96 current law compared to
 1994-95)
 11 -- Difference (Column 9 - 5) (1995-96 proposed plan compared to
 1994-95)

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		----- FTE ENROLLMENT -----			1994-95		1995-96 CURRENT LAW		1995-96 PROPOSED PLAN			
COUNTY NAME	#	EST	%	FTE	GEN	FTE	GEN	FTE	GEN		DIFF	DIFF
DISTRICT NAME	#	9-20-94	INCR/	WEIGHTED	FUND	WEIGHTED	FUND	WEIGHTED	FUND		(7 - 5)	(9 - 5)
		9-20-94	DEC	9-20-94	BUDGET	9-20-95	BUDGET	9-20-95	BUDGET			

ALLEN	001											
MARMATON VALLEY	D0256	373.5		637.2	2,273,400	635.1	2,286,360	634.5	2,315,925		12,960	42,525
IOLA	D0257	1,820.5	-0.8	1,989.1	7,160,760	1,983.9	7,142,040	1,983.0	7,237,950		-18,720	77,190
HUMBOLDT	D0258	623.5	-0.9	948.4	3,414,240	952.6	3,429,360	952.0	3,474,800		15,120	60,560
ANDERSON	002											
GARNETT	D0365	1,083.9	0.6	1,508.8	5,426,280	1,517.3	5,462,280	1,516.1	5,533,765		36,000	107,485
CREST	D0479	306.5	0.0	533.8	1,921,680	529.2	1,905,120	528.7	1,929,755		-16,560	8,075
ATCHISON	003											
ATCHISON CO COM	D0377	836.0	-2.4	1,275.9	4,571,280	1,268.1	4,565,160	1,266.7	4,623,455		-6,120	52,175
ATCHISON PUBLIC	D0409	1,633.7	-0.2	1,895.5	6,823,800	1,884.7	6,784,920	1,884.3	6,877,695		-38,880	53,895
BARBER	004											
BARBER COUNTY N	D0254	742.0	1.1	1,124.6	3,990,960	1,124.5	4,048,200	1,123.8	4,101,870		57,240	110,910
SOUTH BARBER	D0255	369.3	2.9	614.3	2,166,480	637.6	2,295,360	637.0	2,325,050		128,880	158,570
BARTON	005											
CLAFLIN	D0354	343.0	-0.9	569.7	2,008,080	569.1	2,048,760	568.7	2,075,755		40,680	67,675
ELLINWOOD PUBLI	D0355	568.8	-0.7	888.8	3,199,680	878.5	3,162,600	878.2	3,205,430		-37,080	5,750
GREAT BEND	D0428	3,378.7	-0.7	3,570.5	12,853,800	3,557.7	12,807,720	3,617.4	13,203,510		-46,080	349,710
HOISINGTON	D0431	835.5	-2.5	1,203.3	4,322,880	1,194.2	4,299,120	1,193.7	4,357,005		-23,760	34,125
BOURBON	006											
FORT SCOTT	D0234	2,123.2	-0.4	2,266.5	8,069,040	2,263.8	8,149,680	2,300.8	8,397,920		80,640	328,880
UNIONTOWN	D0235	458.1	1.3	759.0	2,732,400	769.7	2,770,920	768.8	2,806,120		38,520	73,720
BROWN	007											
HIAWATHA	D0415	1,207.5	1.0	1,650.6	5,942,160	1,653.5	5,952,600	1,652.0	6,029,800		10,440	87,640
SOUTH BROWN COU	D0430	703.9	0.1	1,088.8	3,695,200	1,093.3	3,935,880	1,092.5	3,987,625		40,680	92,425
BUTLER	008											
LEON	D0205	810.5	0.0	1,234.3	4,443,480	1,230.3	4,429,080	1,229.1	4,486,215		-14,400	42,735
REMINGTON-WHITE	D0206	556.5	0.6	897.6	3,231,360	905.2	3,258,720	904.2	3,300,330		27,360	68,970
CIRCLE	D0375	1,382.5	1.3	1,767.9	6,364,440	1,782.1	6,415,560	1,780.7	6,499,555		51,120	135,115
ANDOVER	D0385	2,130.3	6.6	2,263.9	8,150,040	2,415.6	8,696,160	2,454.9	8,960,385		546,120	810,345
ROSE HILL PUBLI	D0394	1,635.6	5.5	1,880.1	6,768,360	1,936.5	6,971,400	1,935.4	7,064,210		203,040	295,850
DOUGLASS PUBLIC	D0396	844.5	4.2	1,225.5	4,308,444	1,266.8	4,560,480	1,266.1	4,621,265		252,036	312,821
AUGUSTA	D0402	2,108.9	-1.0	2,234.5	8,044,200	2,184.5	7,864,200	2,221.5	8,108,475		-180,000	64,275
EL DORADO	D0490	2,271.3	1.3	2,406.8	8,664,480	2,430.0	8,748,000	2,470.3	9,016,595		83,520	352,115
FLINTHILLS	D0492	275.5	-0.2	502.2	1,726,236	503.0	1,810,800	502.4	1,833,760		84,564	107,524
CHASE	009											
CHASE COUNTY	D0284	567.2	0.4	921.3	3,285,000	927.1	3,337,560	926.1	3,380,265		52,560	95,265

7-1

COUNTY NAME DISTRICT NAME	#	FTE ENROLLMENT		%	1994-95		1995-96 CURRENT LAW		1995-96 PROPOSED PLAN		DIFF (7 - 5)	DIFF (9 - 5)
		EST 9-20-94	EST 9-20-95		FTE WEIGHTED 9-20-94	GEN FUND BUDGET	FTE WEIGHTED 9-20-95	GEN FUND BUDGET	FTE WEIGHTED 9-20-95	GEN FUND BUDGET		

CHAUTAUQUA	010											
CEDAR VALE	D0285	195.0	205.0	5.1	385.7	1,373,760	400.9	1,443,240	400.7	1,462,555	69,480	88,795
CHAUTAUQUA COUN	D0286	492.5	498.0	1.1	805.5	2,899,800	821.1	2,955,960	820.4	2,994,460	56,160	94,660
CHEROKEE	011											
RIVERTON	D0404	763.0	762.0	-0.1	1,146.0	4,061,880	1,113.1	4,007,160	1,113.0	4,062,450	-54,720	570
COLUMBUS	D0493	1,374.0	1,374.0	0.0	1,791.7	6,450,120	1,794.6	6,460,560	1,793.2	6,545,180	10,440	95,060
GALENA	D0499	754.0	750.0	-0.5	1,098.7	3,903,840	1,096.1	3,945,960	1,096.0	4,000,400	42,120	96,560
BAXTER SPRINGS	D0508	925.5	930.0	0.5	1,287.7	4,612,680	1,292.4	4,652,640	1,292.3	4,716,895	39,960	104,215
CHEYENNE	012											
CHEYLIN	D0103	219.0	220.0	0.5	442.9	1,592,280	443.3	1,595,880	442.7	1,615,855	3,600	23,575
ST FRANCIS COMM	D0297	437.0	430.0	-1.6	717.5	2,583,000	712.5	2,565,000	712.0	2,598,800	-18,000	15,800
CLARK	013											
MINNEOLA	D0219	267.5	262.0	-2.1	464.4	1,660,680	461.8	1,662,480	461.6	1,684,840	1,800	24,160
ASHLAND	D0220	266.0	260.0	-2.3	469.9	1,691,640	467.0	1,681,200	466.7	1,703,455	-10,440	11,815
CLAY	014											
CLAY CENTER	D0379	1,703.6	1,700.0	-0.2	1,981.6	7,116,120	1,984.1	7,142,760	1,982.7	7,236,855	26,640	120,735
CLOUD	015											
CONCORDIA	D0333	1,354.5	1,353.0	-0.1	1,728.6	6,175,440	1,730.1	6,228,360	1,729.1	6,311,215	52,920	135,775
SOUTHERN CLOUD	D0334	267.5	260.0	-2.8	468.4	1,680,840	464.8	1,673,280	464.5	1,695,425	-7,560	14,585
COFFEY	016											
LEBO-WAVERLY	D0243	593.1	585.0	-1.4	922.7	3,236,760	917.8	3,304,080	917.4	3,348,510	67,320	111,750
BURLINGTON	D0244	970.3	984.5	1.5	1,366.3	4,918,680	1,379.1	4,964,760	1,378.5	5,031,525	46,080	112,845
LEROY-GRIDLEY	D0245	368.5	375.5	1.9	603.0	2,098,224	615.6	2,216,160	615.3	2,245,845	117,936	147,621
COMANCHE	017											
COMANCHE COUNTY	D0300	417.0	415.0	-0.5	692.0	2,487,960	691.7	2,490,120	691.1	2,522,515	2,160	34,555
COWLEY	018											
CENTRAL	D0462	364.8	377.0	3.3	627.2	2,257,920	646.0	2,325,600	645.2	2,354,980	67,680	97,060
UDALL	D0463	412.5	402.5	-2.4	675.3	2,431,080	657.8	2,368,080	657.4	2,399,510	-63,000	-31,570
WINFIELD	D0465	2,624.8	2,625.0	0.0	2,777.0	9,955,044	2,779.8	10,007,280	2,826.0	10,314,900	52,236	359,856
ARKANSAS CITY	D0470	3,104.0	3,125.0	0.7	3,314.8	11,933,280	3,340.4	12,025,440	3,395.0	12,391,750	92,160	458,470
DEXTER	D0471	187.5	180.0	-4.0	374.6	1,348,560	369.6	1,330,560	369.4	1,348,310	-18,000	-250
CRAWFORD	019											
NORTHEAST	D0246	634.0	634.0	0.0	981.4	3,383,640	983.1	3,539,160	982.5	3,586,125	155,520	202,485
CHEROKEE	D0247	821.6	815.0	-0.8	1,234.1	4,442,760	1,223.6	4,404,960	1,222.7	4,462,855	-37,800	20,095
GIRARD	D0248	1,121.5	1,115.0	-0.6	1,555.4	5,599,440	1,551.9	5,586,840	1,551.0	5,661,150	-12,600	61,710
FRONTENAC PUBLI	D0249	584.3	600.0	2.7	878.7	3,148,200	898.9	3,236,040	898.8	3,280,620	87,840	132,420
PITTSBURG	D0250	2,852.6	2,860.0	0.3	3,032.8	10,918,080	2,988.0	10,756,800	3,039.1	11,092,715	-161,280	174,635

COUNTY NAME	DISTRICT NAME	FTE ENROLLMENT			1994-95		1995-96 CURRENT LAW		1995-96 PROPOSED PLAN		DIFF (7 - 5)	DIFF (9 - 5)
		9-20-94	9-20-95	% INCR/DECR	FTE WEIGHTED 9-20-94	GEN FUND BUDGET	FTE WEIGHTED 9-20-95	GEN FUND BUDGET	FTE WEIGHTED 9-20-95	GEN FUND BUDGET		

DECATUR	020											
OBERLIN	D0294	623.5	610.0	-2.2	979.5	3,526,200	971.7	3,498,120	971.0	3,544,150	-28,080	17,950
PRAIRIE HEIGHTS	D0295	89.5	89.5	0.0	211.2	760,320	206.8	744,480	206.6	754,090	-15,840	-6,230
DICKINSON 021												
SOLOMON	D0393	408.0	415.0	1.7	660.3	2,348,640	671.5	2,417,400	671.1	2,449,515	68,760	100,875
ABILENE	D0435	1,495.4	1,525.0	2.0	1,788.1	6,417,000	1,807.7	6,507,720	1,807.2	6,596,280	90,720	179,280
CHAPMAN	D0473	1,331.5	1,310.0	-1.6	1,776.8	6,328,800	1,766.5	6,359,400	1,764.7	6,441,155	30,600	112,355
RURAL VISTA	D0481	402.5	408.0	1.4	671.5	2,413,080	681.3	2,452,680	680.8	2,484,920	39,600	71,840
HERINGTON	D0487	593.0	590.0	-0.5	908.8	3,100,320	906.3	3,262,680	906.1	3,307,265	162,360	206,945
DONIPHAN 022												
WATHENA	D0406	449.5	465.0	3.4	725.9	2,613,240	737.8	2,656,080	737.6	2,692,240	42,840	79,000
HIGHLAND	D0425	291.5	290.0	-0.5	496.2	1,719,720	491.6	1,769,760	491.3	1,793,245	50,040	73,525
TROY PUBLIC SCH	D0429	431.0	435.0	0.9	695.3	2,503,080	699.3	2,517,480	699.0	2,551,350	14,400	48,270
MIDWAY SCHOOLS	D0433	218.5	210.5	-3.7	427.3	1,531,800	420.6	1,514,160	420.2	1,533,730	-17,640	1,930
ELWOOD	D0486	209.0	215.0	2.9	390.2	1,404,720	398.3	1,433,880	398.3	1,453,795	29,160	49,075
DOUGLAS 023												
BALDWIN CITY	D0348	1,183.4	1,233.6	4.2	1,574.6	5,667,840	1,618.3	5,825,880	1,617.4	5,903,510	158,040	235,670
EUDORA	D0491	929.5	950.0	2.2	1,294.9	4,661,640	1,316.2	4,738,320	1,315.9	4,803,035	76,680	141,395
LAWRENCE	D0497	9,137.1	9,260.0	1.3	9,513.9	34,250,040	9,438.4	33,978,240	9,605.4	35,059,710	-271,800	809,670
EDWARDS 024												
KINSLEY-OFFERLE	D0347	445.7	431.5	-3.2	735.8	2,484,720	726.7	2,616,120	726.1	2,650,265	131,400	165,545
LEWIS	D0502	178.5	190.5	6.7	363.4	1,308,240	374.6	1,348,560	374.5	1,366,925	40,320	58,685
ELK 025												
WEST ELK	D0282	541.0	542.0	0.2	890.4	3,082,320	892.3	3,212,280	891.3	3,253,245	129,960	170,925
ELK VALLEY	D0283	238.0	230.0	-3.4	447.3	1,569,960	442.0	1,591,200	441.8	1,612,570	21,240	42,610
ELLIS 026												
ELLIS	D0388	387.9	378.0	-2.6	626.3	2,254,680	620.0	2,232,000	619.8	2,262,270	-22,680	7,590
VICTORIA	D0432	344.0	335.0	-2.6	580.4	2,089,440	563.7	2,029,320	563.4	2,056,410	-60,120	-33,030
HAYS	D0489	3,434.6	3,430.0	-0.1	3,708.6	13,350,960	3,684.6	13,264,560	3,745.2	13,669,980	-86,400	319,020
ELLSWORTH 027												
ELLSWORTH	D0327	872.0	875.0	0.3	1,287.0	4,633,200	1,294.0	4,658,400	1,292.9	4,719,085	25,200	85,885
LORRAINE	D0328	549.5	550.0	0.1	904.6	3,254,400	901.2	3,244,320	900.4	3,286,460	-10,080	32,060
FINNEY 028												
HOLCOMB	D0363	749.5	785.0	4.7	1,146.0	4,125,600	1,190.1	4,284,360	1,189.8	4,342,770	158,760	217,170
GARDEN CITY	D0457	6,855.9	6,997.8	2.1	7,410.4	26,677,440	7,550.2	27,180,720	7,672.9	28,006,085	503,280	1,328,645
FORD 029												
SPEARVILLE	D0381	320.0	318.0	-0.6	521.0	1,872,000	519.7	1,870,920	519.4	1,895,810	-1,080	23,810
DODGE CITY	D0443	4,717.0	4,717.0	0.0	5,150.2	17,288,640	5,153.7	18,553,320	5,237.3	19,116,145	1,264,680	1,827,505
BUCKLIN	D0459	393.5	403.0	2.4	651.9	2,346,840	666.5	2,399,400	666.0	2,430,900	52,560	84,060

COUNTY NAME DISTRICT NAME	#	FTE ENROLLMENT			1994-95		1995-96 CURRENT LAW		1995-96 PROPOSED PLAN		DIFF (7 - 5)	DIFF (9 - 5)
		9-20-94	EST 9-20-95	% INCR/ DEC	FTE WEIGHTED 9-20-94	GEN FUND BUDGET	FTE WEIGHTED 9-20-95	GEN FUND BUDGET	FTE WEIGHTED 9-20-95	GEN FUND BUDGET		

FRANKLIN	030											
WEST FRANKLIN	D0287	827.0	833.0	0.7	1,250.6	4,502,160	1,260.3	4,537,080	1,259.2	4,596,080	34,920	93,920
CENTRAL HEIGHTS	D0288	636.5	668.5	5.0	1,000.9	3,601,440	1,046.2	3,766,320	1,045.0	3,814,250	164,880	212,810
WELLSVILLE	D0289	751.4	770.0	2.5	1,126.7	4,056,120	1,144.3	4,119,480	1,143.6	4,174,140	63,360	118,020
OTTAWA	D0290	2,370.7	2,390.0	0.8	2,462.7	8,812,800	2,484.3	8,943,480	2,526.8	9,222,820	130,680	410,020
GEARY	031											
JUNCTION CITY	D0475	6,755.0	6,755.0	0.0	7,094.7	25,540,920	7,097.5	25,551,000	7,217.1	26,342,415	10,080	801,495
GOVE	032											
GRINNELL PUBLIC	D0291	164.0	163.5	-0.3	346.4	1,247,040	346.5	1,247,400	346.2	1,263,630	360	16,590
WHEATLAND	D0292	173.5	172.0	-0.9	369.3	1,326,600	367.4	1,322,640	366.9	1,339,185	-3,960	12,585
QUINTER PUBLIC	D0293	360.0	365.0	1.4	630.2	2,250,000	631.1	2,271,960	630.7	2,302,055	21,960	52,055
GRAHAM	033											
WEST GRAHAM-MOR	D0280	107.0	100.0	-6.5	243.7	877,320	230.7	830,520	230.6	841,690	-46,800	-35,630
HILL CITY	D0281	519.3	505.0	-2.8	845.3	3,043,080	824.9	2,969,640	824.4	3,009,060	-73,440	-34,020
GRANT	034											
ULYSSES	D0214	1,695.5	1,700.0	0.3	1,951.1	7,023,960	1,953.3	7,031,880	1,952.2	7,125,530	7,920	101,570
GRAY	035											
CIMARRON-ENSIGN	D0102	624.0	630.0	1.0	963.5	3,468,600	972.9	3,502,440	972.3	3,548,895	33,840	80,295
MONTEZUMA	D0371	182.5	184.5	1.1	368.8	1,326,960	373.2	1,343,520	372.9	1,361,085	16,560	34,125
COPELAND	D0476	112.5	112.0	-0.4	250.6	891,000	253.5	912,600	253.4	924,910	21,600	33,910
INGALLS	D0477	267.0	279.0	4.5	477.8	1,720,080	486.0	1,749,600	485.6	1,772,440	29,520	52,360
GREELEY	036											
GREELEY COUNTY	D0200	354.0	351.0	-0.8	599.4	2,157,840	597.5	2,151,000	596.9	2,178,685	-6,840	20,845
GREENWOOD	037											
MADISON-VIRGIL	D0386	309.0	316.5	2.4	516.1	1,857,960	527.7	1,899,720	527.3	1,924,645	41,760	66,685
EUREKA	D0389	845.5	845.0	-0.1	1,245.8	4,484,880	1,245.9	4,485,240	1,245.0	4,544,250	360	59,370
HAMILTON	D0390	129.2	133.0	2.9	280.9	1,006,056	288.5	1,038,600	288.3	1,052,295	32,544	46,239
HAMILTON	038											
SYRACUSE	D0494	420.5	423.0	0.6	680.7	2,450,520	700.8	2,522,880	700.2	2,555,730	72,360	105,210
HARPER	039											
ANTHONY-HARPER	D0361	1,043.0	1,030.0	-1.2	1,489.9	5,332,140	1,481.3	5,332,680	1,480.0	5,402,000	540	69,860
ATTICA	D0511	212.5	200.0	-5.9	399.2	1,427,400	387.8	1,396,080	387.7	1,415,105	-31,320	-12,295
HARVEY	040											
BURRTON	D0369	308.5	309.6	0.4	502.8	1,736,640	505.1	1,818,360	504.9	1,842,885	81,720	106,245
NEWTON	D0373	3,441.8	3,425.0	-0.5	3,588.3	12,917,880	3,568.2	12,845,520	3,629.6	13,248,040	-72,360	330,160
SEDGWICK PUBLIC	D0439	411.0	410.5	-0.1	643.3	2,233,800	643.3	2,315,880	643.2	2,347,680	82,080	113,880
HALSTEAD	D0440	763.0	765.0	0.3	1,132.3	3,977,280	1,135.4	4,087,440	1,134.8	4,142,020	110,160	164,740
HESSTON	D0460	819.0	830.0	1.3	1,178.1	4,176,000	1,192.7	4,293,720	1,192.5	4,352,625	117,720	176,625

COUNTY NAME DISTRICT NAME	#	FTE ENROLLMENT		%	FTE WEIGHTED	1994-95		1995-96		CURRENT LAW		1995-96 PROPOSED PLAN		DIFF (7 - 5)	DIFF (9 - 5)
		9-20-94	9-20-95			GEN FUND BUDGET	FTE WEIGHTED	GEN FUND BUDGET	FTE WEIGHTED	GEN FUND BUDGET	GEN FUND BUDGET				

HASKELL	041														
SUBLETTE	D0374	492.0	494.0	0.4	799.9	2,879,640	791.2	2,848,320	790.8	2,886,420	-31,320	6,780			
SATANTA	D0507	361.0	370.0	2.5	604.5	2,121,840	611.0	2,199,600	610.7	2,229,055	77,760	107,215			
HODGEMAN 042															
JETMORE	D0227	302.0	305.0	1.0	510.8	1,838,880	517.1	1,861,560	516.7	1,885,955	22,680	47,075			
HANSTON	D0228	140.0	140.0	0.0	307.7	1,107,720	303.2	1,091,520	302.9	1,105,585	-16,200	-2,135			
JACKSON 043															
NORTH JACKSON	D0335	415.5	404.0	-2.8	701.5	2,514,600	692.9	2,494,440	692.1	2,526,165	-20,160	11,565			
HOLTON	D0336	1,005.5	1,020.0	1.4	1,403.3	5,051,880	1,419.8	5,111,280	1,418.9	5,178,985	59,400	127,105			
MAYETTA	D0337	826.5	840.0	1.6	1,257.1	4,525,560	1,276.9	4,596,840	1,275.6	4,655,940	71,280	130,380			
JEFFERSON 044															
VALLEY FALLS	D0338	499.0	495.0	-0.8	791.4	2,849,040	789.6	2,842,560	789.1	2,880,215	-6,480	31,175			
JEFFERSON COUNT	D0339	476.6	480.0	0.7	782.3	2,740,680	788.8	2,839,680	788.2	2,876,930	99,000	136,250			
JEFFERSON WEST	D0340	889.5	935.0	5.1	1,294.0	4,658,400	1,345.3	4,843,080	1,344.3	4,906,695	184,680	248,295			
OSKALOOSA PUBLI	D0341	734.5	748.0	1.8	1,123.5	3,984,120	1,149.6	4,138,560	1,148.8	4,193,120	154,440	209,000			
MCLOUTH	D0342	552.0	565.0	2.4	880.0	3,168,000	889.8	3,203,280	889.2	3,245,580	35,280	77,580			
PERRY PUBLIC SC	D0343	1,052.8	1,075.0	2.1	1,473.2	5,298,120	1,497.0	5,389,200	1,495.8	5,459,670	91,080	161,550			
JEWELL 045															
WHITE ROCK	D0104	188.0	180.0	-4.3	394.2	1,392,120	382.6	1,377,360	382.2	1,395,030	-14,760	2,910			
MANKATO	D0278	303.5	303.0	-0.2	505.4	1,819,440	505.0	1,818,000	504.8	1,842,520	-1,440	23,080			
JEWELL	D0279	209.0	206.0	-1.4	412.1	1,483,560	410.4	1,477,440	410.0	1,496,500	-6,120	12,940			
JOHNSON 046															
BLUE VALLEY	D0229	12,237.9	13,063.0	6.7	13,075.8	47,072,880	13,541.3	48,748,680	13,773.0	50,271,450	1,675,800	3,198,570			
SPRING HILL	D0230	1,260.9	1,275.0	1.1	1,644.5	5,920,200	1,662.4	5,984,640	1,661.4	6,064,110	64,440	143,910			
GARDNER-EDGERTO	D0231	1,909.5	1,968.5	3.1	2,032.1	7,198,920	2,094.8	7,541,280	2,128.9	7,770,485	342,360	571,565			
DESOTO	D0232	1,948.8	2,048.8	5.1	2,117.6	7,597,080	2,230.6	8,030,160	2,265.6	8,269,440	433,080	672,360			
OLATHE	D0233	16,371.4	16,825.0	2.8	16,768.6	60,366,960	17,315.8	62,336,880	17,617.1	64,302,415	1,969,920	3,935,455			
SHAWNEE MISSION	D0512	30,700.0	30,750.0	0.2	31,877.5	114,759,000	31,963.6	115,068,960	32,510.7	118,664,055	309,960	3,905,055			
KEARNY 047															
LAKIN	D0215	737.5	740.0	0.3	1,119.4	4,029,840	1,122.7	4,041,720	1,122.1	4,095,665	11,880	65,825			
DEERFIELD	D0216	368.3	368.3	0.0	604.4	2,175,840	604.9	2,177,640	604.7	2,207,155	1,800	31,315			
KINGMAN 048															
KINGMAN	D0331	1,214.4	1,220.0	0.5	1,624.5	5,848,200	1,626.0	5,853,600	1,624.8	5,930,520	5,400	82,320			
CUNNINGHAM	D0332	320.0	324.0	1.3	545.8	1,964,880	555.2	1,998,720	554.7	2,024,655	33,840	59,775			
KIOWA 049															
GREENSBURG	D0422	370.5	365.0	-1.5	600.6	2,047,320	596.4	2,147,040	596.1	2,175,765	99,720	128,445			
MULLINVILLE	D0424	101.0	105.0	4.0	232.0	835,200	240.4	865,440	240.2	876,730	30,240	41,530			
HAVILAND	D0474	185.5	183.0	-1.3	371.9	1,324,440	368.3	1,325,880	368.1	1,343,565	1,440	19,125			

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		FTE ENROLLMENT			1994-95		1995-96 CURRENT LAW		1995-96 PROPOSED PLAN			
COUNTY NAME	#	EST	% INCR/	FTE	GEN	FTE	GEN	FTE	GEN		DIFF	DIFF
DISTRICT NAME	#	9-20-94	DECR	9-20-94	FUND	9-20-95	BUDGET	9-20-95	BUDGET	9-20-95	(7 - 5)	(9 - 5)

LABETTE	050											
PARSONS	D0503	1,885.5	1,885.5	0.0	1,989.5	7,162,200	1,974.4	7,107,840	1,998.4	7,294,160	-54,360	131,960
OSWEGO	D0504	499.0	499.0	0.0	770.7	2,774,160	770.7	2,774,520	770.6	2,812,690	360	38,530
CHETOPA	D0505	269.0	275.0	2.2	466.4	1,679,040	468.4	1,686,240	468.3	1,709,295	7,200	30,255
LABETTE COUNTY	D0506	1,749.5	1,760.0	0.6	2,085.7	7,501,680	2,096.1	7,545,960	2,093.9	7,642,735	44,280	141,055
LANE	051											
HEALY PUBLIC SC	D0468	100.5	110.0	9.5	227.1	813,240	243.8	877,680	243.7	889,505	64,440	76,265
DIGHTON	D0482	400.0	400.0	0.0	657.4	2,366,640	655.4	2,359,440	655.0	2,390,750	-7,200	24,110
LEAVENWORTH	052											
FT LEAVENWORTH	D0207	1,855.5	1,855.5	0.0	1,890.7	6,806,520	1,890.7	6,806,520	1,894.4	6,914,560	0	108,040
EASTON	D0449	656.5	660.0	0.5	1,026.7	3,551,040	1,034.1	3,722,760	1,033.1	3,770,815	171,720	219,775
LEAVENWORTH	D0453	4,356.2	4,360.0	0.1	4,504.8	16,148,160	4,509.2	16,233,120	4,587.4	16,744,010	84,960	595,850
BASEHOR-LINWOOD	D0458	1,558.3	1,616.0	3.7	1,879.7	6,766,920	1,920.5	6,913,800	1,919.1	7,004,715	146,880	237,795
TONGANOXIE	D0464	1,526.0	1,556.0	2.0	1,846.0	6,645,600	1,866.0	6,717,600	1,864.7	6,806,155	72,000	160,555
LANSING	D0469	1,953.0	2,050.0	5.0	2,019.9	7,271,640	2,120.7	7,634,520	2,157.0	7,873,050	362,880	601,410
LINCOLN	053											
LINCOLN	D0298	410.0	408.0	-0.5	678.7	2,443,320	681.0	2,451,600	680.4	2,483,460	8,280	40,140
SYLVAN GROVE	D0299	188.0	185.0	-1.6	394.9	1,417,392	387.5	1,395,000	387.1	1,412,915	-22,392	-4,477
LINN	054											
PLEASANTON	D0344	422.0	425.0	0.7	671.9	2,418,840	679.3	2,445,480	679.0	2,478,350	26,640	59,510
JAYHAWK	D0346	565.5	570.0	0.8	900.2	3,202,200	907.9	3,268,440	907.1	3,310,915	66,240	108,715
PRAIRIE VIEW	D0362	889.0	900.0	1.2	1,347.3	4,850,280	1,365.3	4,915,080	1,363.8	4,977,870	64,800	127,590
LOGAN	055											
OAKLEY	D0274	529.9	530.0	0.0	862.0	3,103,200	863.6	3,108,960	862.8	3,149,220	5,760	46,020
TRIPLAINS	D0275	120.0	116.0	-3.3	276.1	993,960	273.0	982,800	272.7	995,355	-11,160	1,395
LYON	056											
NORTH LYON COUN	D0251	733.8	735.0	0.2	1,133.2	4,059,360	1,138.6	4,098,960	1,137.5	4,151,875	39,600	92,515
SOUTHERN LYON C	D0252	654.9	660.0	0.8	1,031.3	3,709,440	1,034.6	3,724,560	1,033.7	3,773,005	15,120	63,565
EMPORIA	D0253	4,544.0	4,490.0	-1.2	4,887.6	17,543,160	4,825.8	17,372,880	4,905.2	17,903,980	-170,280	360,820
MARION	057											
CENTRE	D0397	299.8	295.0	-1.6	537.4	1,914,840	535.4	1,927,440	534.7	1,951,655	12,600	36,815
PEABODY-BURNS	D0398	443.5	440.0	-0.8	719.3	2,589,480	716.6	2,579,760	716.2	2,614,130	-9,720	24,650
MARION	D0408	687.5	700.0	1.8	1,059.5	3,753,720	1,076.1	3,873,960	1,075.3	3,924,845	120,240	171,125
DURHAM-HILLSBOR	D0410	679.5	685.0	0.8	1,028.8	3,608,640	1,036.5	3,731,400	1,035.9	3,781,035	122,760	172,395
GOESSEL	D0411	322.5	330.0	2.3	540.4	1,861,920	551.5	1,985,400	551.0	2,011,150	123,480	149,230
MARSHALL	058											
MARYSVILLE	D0364	1,032.3	1,010.0	-2.2	1,456.8	5,244,480	1,448.1	5,213,160	1,447.1	5,281,915	-31,320	37,435
VERMILLION	D0380	655.5	665.5	1.5	1,028.7	3,703,320	1,044.7	3,760,920	1,043.8	3,809,870	57,600	106,550
AXTELL	D0488	372.0	365.5	-1.7	618.8	2,227,680	621.3	2,236,680	620.7	2,265,555	9,000	37,875
VALLEY HEIGHTS	D0498	472.0	472.0	0.0	771.7	2,760,840	773.1	2,783,160	772.5	2,819,625	22,320	58,785

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COUNTY NAME DISTRICT NAME	#	FTE ENROLLMENT		%	FTE WEIGHTED	1994-95		1995-96 CURRENT LAW		1995-96 PROPOSED PLAN		DIFF (7 - 5)	DIFF (9 - 5)
		9-20-94	9-20-95			GEN FUND BUDGET	FTE WEIGHTED	GEN FUND BUDGET	FTE WEIGHTED	GEN FUND BUDGET			

MCPHERSON	059												
LINDSBORG	D0400	991.5	988.0	-0.4	1,407.6	5,063,760	1,407.8	5,068,080	1,406.8	5,134,820		4,320	71,060
MCPHERSON	D0418	2,653.2	2,677.0	0.9	2,755.9	9,921,240	2,782.6	10,017,360	2,830.5	10,331,325		96,120	410,085
CANTON-GALVA	D0419	473.5	480.0	1.4	758.5	2,729,160	766.8	2,760,480	766.3	2,796,995		31,320	67,835
MOUNDRIDGE	D0423	454.0	454.0	0.0	740.7	2,666,520	731.5	2,633,400	731.0	2,668,150		-33,120	1,630
INMAN	D0448	479.5	480.0	0.1	767.5	2,763,000	769.4	2,769,840	768.9	2,806,485		6,840	43,485
MEADE	060												
FOWLER	D0225	163.0	169.0	3.7	335.1	1,189,800	344.5	1,240,200	344.4	1,257,060		50,400	67,260
MEADE	D0226	411.0	408.0	-0.7	669.3	2,409,480	656.6	2,363,760	656.3	2,395,495		-45,720	-13,985
MIAMI	061												
OSAWATOMIE	D0367	1,173.0	1,180.0	0.6	1,553.5	5,517,000	1,573.5	5,664,600	1,572.8	5,740,720		147,600	223,720
PAOLA	D0368	1,881.0	1,940.5	3.2	2,053.4	7,309,440	2,105.9	7,581,240	2,139.4	7,808,810		271,800	499,370
LOUISBURG	D0416	1,181.5	1,213.5	2.7	1,587.0	5,708,448	1,617.4	5,822,640	1,616.1	5,898,765		114,192	190,317
MITCHELL	062												
WACONDA	D0272	580.0	574.0	-1.0	916.2	3,288,960	913.3	3,287,880	912.6	3,330,990		-1,080	42,030
BELOIT	D0273	825.4	825.0	0.0	1,212.6	4,284,000	1,212.9	4,366,440	1,212.2	4,424,530		82,440	140,530
MONTGOMERY	063												
CANEY VALLEY	D0436	812.5	820.0	0.9	1,200.6	4,322,160	1,210.1	4,356,360	1,209.5	4,414,675		34,200	92,515
COFFEYVILLE	D0445	2,497.0	2,457.0	-1.6	2,668.8	9,607,680	2,622.7	9,441,720	2,666.5	9,732,725		-165,960	125,045
INDEPENDENCE	D0446	2,325.3	2,326.0	0.0	2,436.5	8,771,400	2,438.5	8,778,600	2,479.5	9,050,175		7,200	278,775
CHERRYVALE	D0447	642.9	645.0	0.3	969.9	3,440,520	971.0	3,495,600	970.7	3,543,055		55,080	102,535
MORRIS	064												
MORRIS COUNTY	D0417	1,100.5	1,090.0	-1.0	1,522.7	5,432,040	1,520.5	5,473,800	1,519.4	5,545,810		41,760	113,770
MORTON	065												
ROLLA	D0217	197.5	197.5	0.0	387.5	1,395,000	567.9	2,044,440	567.7	2,072,105		649,440	677,105
ELKHART	D0218	538.0	534.0	-0.7	827.1	2,940,840	806.9	2,904,840	806.9	2,945,185		-36,000	4,345
NEMAHA	066												
SABETHA	D0441	1,067.5	1,080.0	1.2	1,490.6	5,366,160	1,506.1	5,421,960	1,505.0	5,493,250		55,800	127,090
NEMAHA VALLEY S	D0442	517.6	551.0	6.5	813.9	2,930,040	860.0	3,096,000	859.5	3,137,175		165,960	207,135
B & B	D0451	249.0	247.5	-0.6	467.9	1,684,440	468.2	1,685,520	467.7	1,707,105		1,080	22,665
NEOSHO	067												
ERIE-ST PAUL	D0101	1,167.0	1,170.0	0.3	1,585.6	5,697,360	1,590.4	5,725,440	1,589.1	5,800,215		28,080	102,855
CHANUTE PUBLIC	D0413	1,977.0	1,980.0	0.2	2,080.6	7,490,160	2,075.5	7,471,800	2,110.7	7,704,055		-18,360	213,895
NESS	068												
NES TRE LA GO	D0301	75.0	72.5	-3.3	173.1	591,840	167.2	601,920	167.1	609,915		10,080	18,075
SMOKY HILL	D0302	182.5	177.5	-2.7	375.4	1,338,120	366.9	1,320,840	366.6	1,338,090		-17,280	-30
NESS CITY	D0303	342.1	342.5	0.1	571.2	2,056,320	561.4	2,021,040	561.2	2,048,380		-35,280	-7,940
BAZINE	D0304	129.0	138.5	7.4	281.9	1,005,120	304.9	1,097,640	304.6	1,111,790		92,520	106,670

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		----- FTE ENROLLMENT -----			1994-95		1995-96 CURRENT LAW		1995-96 PROPOSED PLAN			
COUNTY NAME	#	EST	% INCR/	FTE WEIGHTED	GEN FUND BUDGET	FTE WEIGHTED	GEN FUND BUDGET	FTE WEIGHTED	GEN FUND BUDGET	DIFF (7 - 5)	DIFF (9 - 5)	
DISTRICT NAME	#	9-20-94	9-20-95	DECR	9-20-94	9-20-95	9-20-95	9-20-95	9-20-95			

NORTON	069											
NORTON COMMUNIT	D0211	781.0	790.0	1.2	1,136.6	4,049,280	1,148.3	4,133,880	1,147.9	4,189,835	84,600	140,555
NORTHERN VALLEY	D0212	205.0	195.0	-4.9	407.9	1,464,120	398.3	1,433,880	398.0	1,452,700	-30,240	-11,420
WEST SOLOMON VA	D0213	99.0	107.0	8.1	229.9	827,640	248.0	892,800	247.8	904,470	65,160	76,830
OSAGE 070												
OSAGE CITY	D0420	638.3	650.0	1.8	968.5	3,486,600	986.6	3,551,760	986.2	3,599,630	65,160	113,030
LYNDON	D0421	501.5	501.5	0.0	797.7	2,812,464	767.6	2,763,360	767.5	2,801,375	-49,104	-11,089
SANTA FE TRAIL	D0434	1,353.5	1,355.0	0.1	1,732.1	6,109,920	1,735.5	6,247,800	1,734.2	6,329,830	137,880	219,910
BURLINGAME PUBL	D0454	366.2	366.0	-0.1	596.8	2,147,760	594.4	2,139,840	594.2	2,168,830	-7,920	21,070
MARAI DES CYGN	D0456	292.0	280.0	-4.1	505.6	1,818,720	501.9	1,806,840	501.4	1,830,110	-11,880	11,370
OSBORNE 071												
OSBORNE COUNTY	D0392	515.0	515.0	0.0	837.8	2,832,480	838.1	3,017,160	837.4	3,056,510	184,680	224,030
OTTAWA 072												
NORTH OTTAWA CO	D0239	734.6	730.0	-0.6	1,129.4	4,035,708	1,127.4	4,058,640	1,126.6	4,112,090	22,932	76,382
TWIN VALLEY	D0240	560.0	560.0	0.0	889.2	3,201,120	890.5	3,205,800	890.0	3,248,500	4,680	47,380
PAWNEE 073												
FT LARNED	D0495	1,209.2	1,200.0	-0.8	1,605.8	5,780,880	1,601.3	5,764,680	1,600.4	5,841,460	-16,200	60,580
PAWNEE HEIGHTS	D0496	176.0	170.0	-3.4	366.2	1,318,320	361.2	1,300,320	360.9	1,317,285	-18,000	-1,035
PHILLIPS 074												
EASTERN HEIGHTS	D0324	173.0	175.0	1.2	360.6	1,276,560	367.8	1,324,080	367.4	1,341,010	47,520	64,450
PHILLIPSBURG	D0325	737.0	739.0	0.3	1,095.0	3,940,200	1,101.1	3,963,960	1,100.6	4,017,190	23,760	76,990
LOGAN	D0326	221.0	215.0	-2.7	421.3	1,504,800	416.8	1,500,480	416.5	1,520,225	-4,320	15,425
POTTAWATOMIE 075												
WAMEGO	D0320	1,406.1	1,415.0	0.6	1,752.3	6,308,280	1,767.6	6,363,360	1,766.7	6,448,455	55,080	140,175
KAW VALLEY	D0321	1,057.0	1,057.0	0.0	1,467.5	5,270,040	1,469.2	5,289,120	1,468.3	5,359,295	19,080	89,255
ONAGA-HAVENSVIL	D0322	448.0	440.0	-1.8	748.7	2,695,320	736.1	2,649,960	735.5	2,684,575	-45,360	-10,745
POTTAWATOMIE WE	D0323	752.2	775.0	3.0	1,167.0	4,065,120	1,199.9	4,319,640	1,198.7	4,375,255	254,520	310,135
PRATT 076												
PRATT	D0382	1,408.0	1,415.0	0.5	1,732.5	6,154,920	1,738.6	6,258,960	1,738.1	6,344,065	104,040	189,145
SKYLINE SCHOOLS	D0438	360.0	350.0	-2.8	633.0	2,278,800	619.0	2,228,400	618.2	2,256,430	-50,400	-22,370
RAWLINS 077												
HERNDON	D0317	112.5	114.0	1.3	248.4	887,400	251.3	904,680	251.1	916,515	17,280	29,115
ATWOOD	D0318	467.0	462.0	-1.1	774.2	2,781,000	764.1	2,750,760	763.4	2,786,410	-30,240	5,410
RENO 078												
HUTCHINSON PUBL	D0308	5,044.3	4,990.0	-1.1	5,243.1	18,875,160	5,154.8	18,557,280	5,245.4	19,145,710	-317,880	270,550
NICKERSON	D0309	1,443.5	1,440.0	-0.2	1,786.6	6,365,880	1,786.5	6,431,400	1,785.4	6,516,710	65,520	150,830
FAIRFIELD	D0310	471.0	475.0	0.8	800.3	2,873,880	803.4	2,892,240	802.3	2,928,395	18,360	54,515
PRETTY PRAIRIE	D0311	321.5	322.5	0.3	542.4	1,946,520	546.1	1,965,960	545.6	1,991,440	19,440	44,920
HAVEN PUBLIC SC	D0312	1,187.0	1,187.0	0.0	1,613.7	5,767,812	1,616.6	5,819,760	1,615.2	5,895,480	51,948	127,668

COUNTY NAME DISTRICT NAME	#	FTE ENROLLMENT		%	FTE WEIGHTED	1994-95		1995-96		CURRENT LAW		1995-96 PROPOSED PLAN		DIFF (7 - 5)	DIFF (9 - 5)
		9-20-94	EST 9-20-95			INCR/ DECR	GEN FUND BUDGET	FTE WEIGHTED	GEN FUND BUDGET	FTE WEIGHTED	GEN FUND BUDGET	GEN FUND BUDGET			
RENO	078														
BUHLER	D0313	2,204.6	2,210.0	0.2	2,389.6	8,570,880	2,398.8	8,635,680	2,436.8	8,894,320	64,800	323,440			
REPUBLIC	079														
PIKE VALLEY	D0426	295.0	295.0	0.0	512.7	1,793,520	514.8	1,853,280	514.3	1,877,195	59,760	83,675			
BELLEVILLE	D0427	662.5	634.5	-4.2	1,027.8	3,700,080	1,006.4	3,623,040	1,005.7	3,670,805	-77,040	-29,275			
HILLCREST RURAL	D0455	168.5	165.0	-2.1	359.4	1,220,400	357.9	1,288,440	357.5	1,304,875	68,040	84,475			
RICE	080														
STERLING	D0376	554.5	560.0	1.0	868.4	3,126,240	879.6	3,166,560	879.1	3,208,715	40,320	82,475			
CHASE	D0401	203.0	200.0	-1.5	400.0	1,440,000	397.8	1,432,080	397.6	1,451,240	-7,920	11,240			
LYONS	D0405	867.6	873.0	0.6	1,237.3	4,454,280	1,236.5	4,451,400	1,236.2	4,512,130	-2,880	57,850			
LITTLE RIVER	D0444	284.5	293.0	3.0	504.1	1,786,680	512.9	1,846,440	512.3	1,869,895	59,760	83,215			
RILEY	081														
RILEY COUNTY	D0378	665.1	691.0	3.9	1,043.1	3,755,160	1,079.3	3,885,480	1,078.4	3,936,160	130,320	181,000			
MANHATTAN	D0383	6,356.6	6,500.0	2.3	6,773.5	24,384,600	6,874.4	24,747,840	6,988.3	25,507,295	363,240	1,122,695			
BLUE VALLEY	D0384	308.0	310.0	0.6	546.0	1,965,600	550.5	1,981,800	549.8	2,006,770	16,200	41,170			
ROOKS	082														
PALCO	D0269	168.5	168.0	-0.3	363.7	1,309,320	361.7	1,302,120	361.4	1,319,110	-7,200	9,790			
PLAINVILLE	D0270	521.5	515.0	-1.2	798.9	2,750,040	795.3	2,863,080	795.0	2,901,750	113,040	151,710			
STOCKTON	D0271	436.0	428.0	-1.8	702.5	2,529,000	695.1	2,502,360	694.7	2,535,655	-26,640	6,655			
RUSH	083														
LACROSSE	D0395	365.0	370.0	1.4	618.3	2,128,838	626.8	2,256,480	626.1	2,285,265	127,642	156,427			
OTIS-BISON	D0403	359.5	359.0	-0.1	616.6	2,219,760	617.3	2,222,280	616.5	2,250,225	2,520	30,465			
RUSSELL	084														
PARADISE	D0399	120.5	126.0	4.6	268.8	926,640	279.7	1,006,920	279.4	1,019,810	80,280	93,170			
RUSSELL COUNTY	D0407	1,240.5	1,252.0	0.9	1,623.5	5,736,240	1,634.5	5,884,200	1,633.6	5,962,640	147,960	226,400			
SALINE	085														
SALINA	D0305	7,242.7	7,200.0	-0.6	7,511.6	27,041,760	7,456.3	26,842,680	7,586.0	27,688,900	-199,080	647,140			
SOUTHEAST OF SA	D0306	619.5	610.0	-1.5	994.8	3,569,040	990.6	3,566,160	989.5	3,611,675	-2,880	42,635			
ELL-SALINE	D0307	421.0	428.0	1.7	707.2	2,545,920	719.5	2,590,200	718.8	2,623,620	44,280	77,700			
SCOTT	086														
SCOTT COUNTY	D0466	1,114.0	1,130.0	1.4	1,516.8	5,460,480	1,533.0	5,518,800	1,532.0	5,591,800	58,320	131,320			
SEDGWICK	087														
WICHITA	D0259	43,925.8	43,895.0	-0.1	47,278.2	170,201,520	46,918.5	168,906,600	47,692.9	174,079,085	-1,294,920	3,877,565			
DERBY	D0260	6,371.4	6,597.5	3.5	6,636.3	23,890,680	6,867.9	24,724,440	6,984.8	25,494,520	833,760	1,603,840			
HAYSVILLE	D0261	3,625.2	3,730.0	2.9	3,875.6	13,952,160	4,000.1	14,400,360	4,065.1	14,837,615	448,200	885,455			
VALLEY CENTER P	D0262	2,202.5	2,252.5	2.3	2,339.1	8,248,680	2,392.5	8,613,000	2,431.6	8,875,340	364,320	626,660			
MULVANE	D0263	1,879.5	1,930.0	2.7	1,977.4	7,118,640	2,012.5	7,245,000	2,046.3	7,468,995	126,360	350,355			
CLEARWATER	D0264	1,048.5	1,048.5	0.0	1,449.0	5,213,520	1,451.1	5,223,960	1,450.1	5,292,865	79,345	79,345			
GODDARD	D0265	2,478.8	2,585.0	4.3	2,667.0	9,601,200	2,786.5	10,031,400	2,830.6	10,331,690	430,200	730,490			

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COUNTY NAME DISTRICT NAME	#	FTE ENROLLMENT		% INCR/ DECR	1994-95		1995-96 CURRENT LAW		1995-96 PROPOSED PLAN		DIFF (7 - 5)	DIFF (9 - 5)
		9-20-94	9-20-95		FTE WEIGHTED 9-20-94	GEN FUND BUDGET	FTE WEIGHTED 9-20-95	GEN FUND BUDGET	FTE WEIGHTED 9-20-95	GEN FUND BUDGET		

SEDGWICK	087											
MAIZE	D0266	3,803.5	4,115.0	8.2	4,140.8	14,906,880	4,482.1	16,135,560	4,551.5	16,612,975	1,228,680	1,706,095
RENWICK	D0267	1,517.1	1,577.0	3.9	1,826.8	6,576,480	1,870.3	6,733,080	1,868.8	6,821,120	156,600	244,640
CHENEY	D0268	688.1	712.0	3.5	1,029.4	3,705,840	1,060.0	3,816,000	1,059.4	3,866,810	110,160	160,970
SEWARD	088											
LIBERAL	D0480	3,983.5	4,100.0	2.9	4,186.7	15,072,120	4,309.3	15,513,480	4,383.1	15,998,315	441,360	926,195
KISMET-PLAINS	D0483	632.5	635.0	0.4	1,027.0	3,604,896	1,033.1	3,719,160	1,031.9	3,766,435	114,264	161,539
SHAWNEE	089											
SEAMAN	D0345	3,399.3	3,450.0	1.5	3,600.5	12,961,800	3,656.0	13,161,600	3,716.6	13,565,590	199,800	603,790
SILVER LAKE	D0372	658.5	670.0	1.7	992.0	3,571,200	1,006.8	3,624,480	1,006.3	3,672,995	53,280	101,795
AUBURN WASHBURN	D0437	4,865.0	4,965.0	2.1	5,217.1	18,781,560	5,327.5	19,179,000	5,413.0	19,757,450	397,440	975,890
SHAWNEE HEIGHTS	D0450	3,395.9	3,420.0	0.7	3,687.9	13,276,440	3,724.1	13,406,760	3,782.3	13,805,395	130,320	528,955
TOPEKA PUBLIC S	D0501	13,649.4	13,567.9	-0.6	14,244.7	51,280,920	14,064.7	50,632,920	14,309.9	52,231,135	-648,000	950,215
SHERIDAN	090											
HOXIE COMMUNITY	D0412	480.0	465.0	-3.1	790.2	2,834,640	774.9	2,789,640	774.2	2,825,830	-45,000	-8,810
SHERMAN	091											
GOODLAND	D0352	1,211.0	1,190.0	-1.7	1,625.2	5,771,160	1,620.7	5,834,520	1,619.6	5,911,540	63,360	140,380
SMITH	092											
SMITH CENTER	D0237	635.5	635.5	0.0	995.4	3,583,440	998.0	3,592,800	997.1	3,639,415	9,360	55,975
WEST SMITH COUN	D0238	201.5	202.0	0.2	398.5	1,434,600	400.7	1,442,520	400.3	1,461,095	7,920	26,495
STAFFORD	093											
STAFFORD	D0349	329.2	332.0	0.9	544.5	1,960,200	552.3	1,988,280	552.0	2,014,800	28,080	54,600
ST JOHN-HUDSON	D0350	471.0	482.0	2.3	760.7	2,736,720	776.2	2,794,320	775.6	2,830,940	57,600	94,220
MACKSVILLE	D0351	285.5	305.0	6.8	501.7	1,806,120	524.3	1,887,480	523.7	1,911,505	81,360	105,385
STANTON	094											
STANTON COUNTY	D0452	548.4	536.0	-2.3	912.4	3,218,760	901.5	3,245,400	900.8	3,287,920	26,640	69,160
STEVENS	095											
MOSCOW PUBLIC S	D0209	201.1	195.0	-3.0	418.7	1,371,960	413.0	1,486,800	412.7	1,506,355	114,840	134,395
HUGOTON PUBLIC	D0210	1,007.5	1,000.0	-0.7	1,411.1	4,928,760	1,405.8	5,060,880	1,405.2	5,128,980	132,120	200,220
SUMNER	096											
WELLINGTON	D0353	2,013.2	2,032.0	0.9	2,108.2	7,589,520	2,120.3	7,633,080	2,156.5	7,871,225	43,560	281,705
CONWAY SPRINGS	D0356	480.7	485.0	0.9	768.4	2,757,240	772.7	2,781,720	772.2	2,818,530	24,480	61,290
BELLE PLAINE	D0357	802.7	825.0	2.8	1,168.9	4,208,040	1,199.7	4,318,920	1,199.1	4,376,715	110,880	168,675
OXFORD	D0358	430.0	435.0	1.2	700.9	2,523,240	696.4	2,507,040	696.0	2,540,400	-16,200	17,160
ARGONIA PUBLIC	D0359	257.5	255.0	-1.0	467.5	1,626,840	467.0	1,681,200	466.7	1,703,455	54,360	76,615
CALDWELL	D0360	346.0	342.5	-1.0	561.4	2,020,320	559.7	2,014,920	559.4	2,041,810	-5,400	21,490
SOUTH HAVEN	D0509	241.5	236.0	-2.3	446.2	1,560,600	442.9	1,594,440	442.6	1,615,490	33,840	54,890

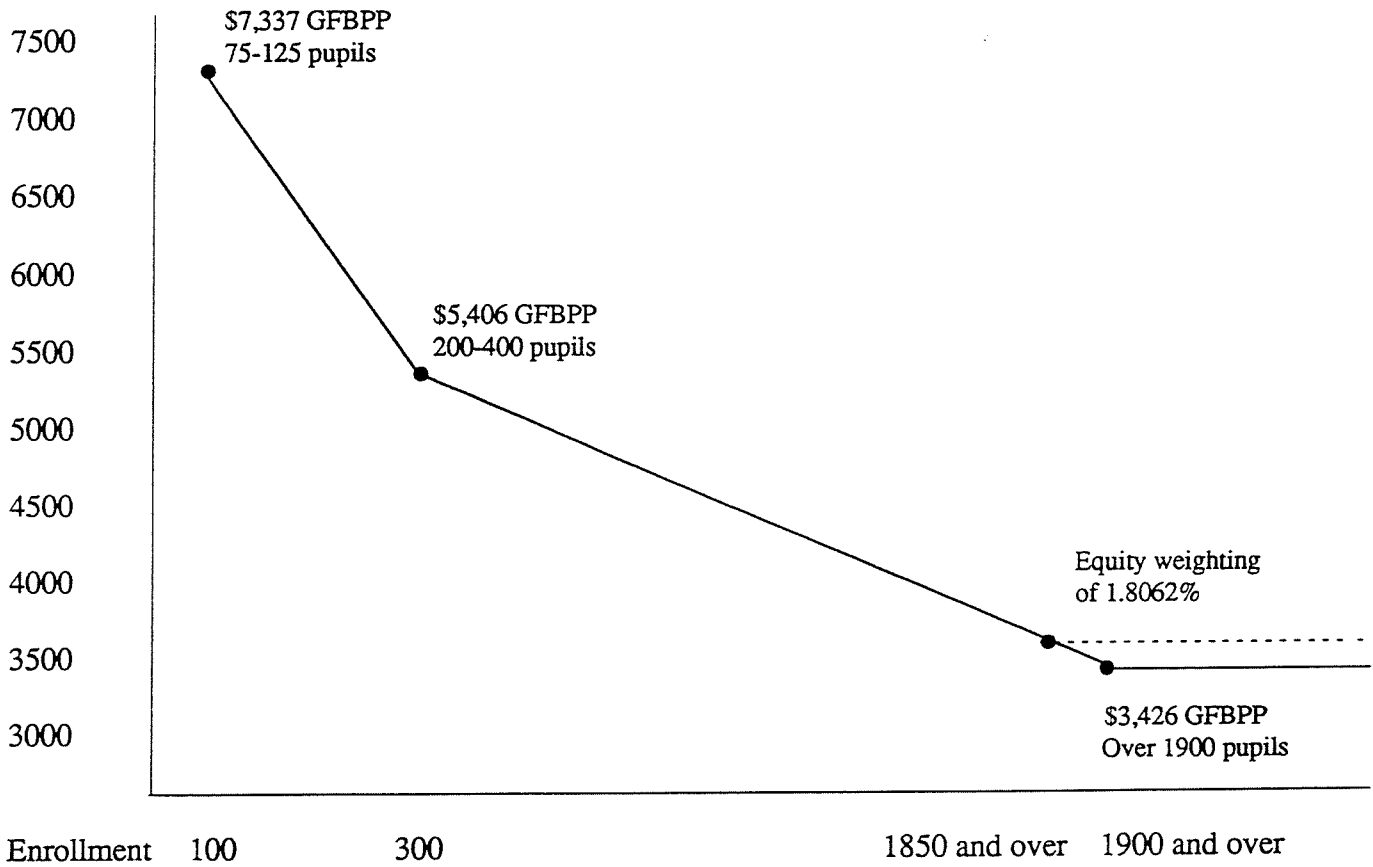
COUNTY NAME DISTRICT NAME	#	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
		FTE ENROLLMENT				1994-95		1995-96 CURRENT LAW		1995-96 PROPOSED PLAN		DIFF	DIFF
		EST	EST	INCR/!	WEIGHTED	GEN	FTE	GEN	FTE	GEN	FTE	DIFF	DIFF
		9-20-94	9-20-95	DECR :	9-20-94	FUND	9-20-95	FUND	9-20-95	FUND	9-20-95	(7 - 5)	(9 - 5)

THOMAS	097												
BREWSTER	D0314	147.5	150.0	1.7	317.3	1,142,280	321.3	1,156,680	321.1	1,172,015	14,400	29,735	
COLBY PUBLIC SC	D0315	1,330.0	1,339.0	0.7	1,697.3	6,052,320	1,705.0	6,138,000	1,704.3	6,220,695	85,680	168,375	
GOLDEN PLAINS	D0316	166.0	160.0	-3.6	353.1	1,271,160	347.0	1,249,200	346.7	1,265,455	-21,960	-5,705	
TREGO	098												
WAKEENEY	D0208	646.0	625.0	-3.3	1,015.7	3,656,520	990.9	3,567,240	990.1	3,613,865	-89,280	-42,655	
WABAUNSEE	099												
MILL CREEK VALL	D0329	580.5	582.0	0.3	929.5	3,346,200	930.7	3,350,520	930.0	3,394,500	4,320	48,300	
WABAUNSEE EAST	D0330	651.4	651.0	-0.1	1,036.8	3,589,920	1,041.0	3,747,600	1,039.9	3,795,635	157,680	205,715	
WALLACE	100												
WALLACE COUNTY	D0241	292.0	285.0	-2.4	508.7	1,831,320	504.4	1,815,840	503.9	1,839,235	-15,480	7,915	
WESKAN	D0242	126.5	126.5	0.0	273.2	983,520	273.9	986,040	273.7	999,005	2,520	15,485	
WASHINGTON	101												
NORTH CENTRAL	D0221	161.0	160.0	-0.6	349.9	1,259,640	346.8	1,248,480	346.4	1,264,360	-11,160	4,720	
WASHINGTON SCHO	D0222	419.5	408.0	-2.7	681.3	2,452,165	672.8	2,422,080	672.4	2,454,260	-30,085	2,095	
BARNES	D0223	345.5	350.0	1.3	617.0	2,221,200	614.3	2,211,480	613.6	2,239,640	-9,720	18,440	
CLIFTON-CLYDE	D0224	378.0	375.0	-0.8	643.4	2,316,240	632.0	2,275,200	631.5	2,304,975	-41,040	-11,265	
WICHITA	102												
LEOTI	D0467	590.5	590.5	0.0	946.9	3,408,840	935.9	3,369,240	935.1	3,413,115	-39,600	4,275	
WILSON	103												
ALTOONA-MIDWAY	D0387	380.0	375.0	-1.3	651.4	2,305,440	648.5	2,334,600	647.9	2,364,835	29,160	59,395	
NEODESHA	D0461	808.7	825.0	2.0	1,171.1	4,214,880	1,191.4	4,289,040	1,191.1	4,347,515	74,160	132,635	
FREDONIA	D0484	917.5	927.0	1.0	1,338.2	4,817,520	1,346.1	4,845,960	1,345.0	4,909,250	28,440	91,730	
WOODSON	104												
YATES CENTER	D0366	640.0	620.0	-3.1	1,002.1	3,607,560	994.6	3,580,560	993.8	3,627,370	-27,000	19,810	
WYANDOTTE	105												
TURNER-KANSAS C	D0202	3,854.0	3,855.0	0.0	4,022.3	14,313,600	4,025.8	14,492,880	4,094.4	14,944,560	179,280	630,960	
PIPER-KANSAS CI	D0203	1,247.4	1,300.0	4.2	1,635.4	5,887,440	1,682.8	6,058,080	1,681.6	6,137,840	170,640	250,400	
BONNER SPRINGS	D0204	1,993.5	1,973.5	-1.0	2,122.9	7,642,440	2,105.2	7,578,720	2,139.8	7,810,270	-63,720	167,830	
KANSAS CITY	D0500	20,951.1	20,800.0	-0.7	22,261.2	80,140,320	22,177.5	79,839,000	22,548.6	82,302,390	-301,320	2,162,070	

STATE TOTALS		441,492.1	445,186.4	141.4	532,939.9	1,910,786,907	536,233.5	1,930,440,600	541,221.2	1,975,457,380	19,653,693	64,670,473	

11-7

LOW ENROLLMENT WEIGHTING TABLE



GFBPP = General Fund Budget Per Pupil

LOW ENROLLMENT WEIGHTING FORMULA

Enrollment of District	Factor
0-99.9	1.141565
100 - 299.9	$\{ [7337 - 9.655 (E-100)] \div 3426 \} - 1$
300 - 1,899.9	$\{ [5406 - 1.237500 (E - 300)] \div 3426 \} - 1$
1,900 and over	-0-

"E" is 9-20-91 FTE Enrollment

Proposed Amendment to Senate Bill No. 189

On page 1, following the enacting clause, by inserting a new section as follows:

"Section 1. K.S.A. 1994 Supp. 72-6407 is hereby amended to read as follows: 72-6407. (a) "Pupil" means any person who is regularly enrolled in a district and attending kindergarten or any of the grades one through 12 maintained by the district or who is regularly enrolled in a district and attending kindergarten or any of the grades one through 12 in another district in accordance with an agreement entered into under authority of K.S.A. 72-8233, and amendments thereto, or who is regularly enrolled in a district and attending special education services provided for preschool-aged exceptional children by the district. Except as otherwise provided in this subsection, a pupil in attendance full time shall be counted as one pupil. A pupil in attendance part time shall be counted as that proportion of one pupil (to the nearest 1/10) that the pupil's attendance bears to full-time attendance. A pupil attending kindergarten shall be counted as 1/2 pupil. A pupil enrolled in and attending an institution of postsecondary education which is authorized under the laws of this state to award academic degrees shall be counted as one pupil if the pupil's postsecondary education enrollment and attendance together with the pupil's attendance in either of the grades 11 or 12 is at least 5/6 time, otherwise the pupil shall be counted as that proportion of one pupil (to the nearest 1/10) that the total time of the pupil's postsecondary education attendance and attendance in grade 11 or 12, as applicable, bears to full-time attendance. A pupil enrolled in and attending an area vocational school, area vocational-technical school or approved vocational education program shall be counted as one pupil if the pupil's vocational education enrollment and attendance together with the pupil's attendance in any of grades nine through 12 is at least 5/6 time,

otherwise the pupil shall be counted as that proportion of one pupil (to the nearest 1/10) that the total time of the pupil's vocational education attendance and attendance in any of grades nine through 12 bears to full-time attendance. A pupil enrolled in a district and attending special education services, except special education services for preschool-aged exceptional children, provided for by the district shall be counted as one pupil. A pupil enrolled in a district and attending special education services for preschool-aged exceptional children provided for by the district shall be counted as 1/2 pupil. A pupil in the custody of the secretary of social and rehabilitation services and enrolled in unified school district No. 259, Sedgwick county, Kansas, but housed, maintained, and receiving educational services at the Judge James V. Riddel Boys Ranch, shall be counted as two pupils. A pupil residing at the Flint Hills job corps center shall not be counted. A pupil confined in and receiving educational services provided for by a district at a juvenile detention facility shall not be counted. A pupil enrolled in a district but housed, maintained, and receiving educational services at a state institution shall not be counted.

(b) "Preschool-aged exceptional children" means exceptional children, except gifted children, who have attained the age of three years but are under the age of eligibility for attendance at kindergarten.

(c) "At-risk pupils" means pupils who are eligible for free meals under the national school lunch act and for whom a district maintains an approved at-risk pupil assistance plan.

(d) "Enrollment" means, for districts scheduling the school days or school hours of the school term on a trimestral or quarterly basis, the number of pupils regularly enrolled in the district on September 20 plus the number of pupils regularly enrolled in the district on February 20 less the number of pupils regularly enrolled on February 20 who were counted in the enrollment of the district on September 20; and for districts not

hereinbefore specified, the number of pupils regularly enrolled in the district on September 20. Notwithstanding the foregoing, if enrollment in a district in any school year has decreased from enrollment in the preceding school year, enrollment of the district in the current school year may be computed by adding one-half the number of pupils by which enrollment in the current school year has decreased from enrollment in the preceding school year to enrollment in the current school year, except that such computation shall not be applied to decreases in enrollment in the current school year that are in excess of 4% of enrollment in the preceding school year.

(e) "Adjusted enrollment" means enrollment adjusted by adding at-risk pupil weighting, program weighting, low enrollment weighting, if any, correlation weighting, if any, school facilities weighting, if any, and transportation weighting to enrollment.

(f) "At-risk pupil weighting" means an addend component assigned to enrollment of districts on the basis of enrollment of at-risk pupils.

(g) "Program weighting" means an addend component assigned to enrollment of districts on the basis of pupil attendance in educational programs which differ in cost from regular educational programs.

(h) "Low enrollment weighting" means an addend component assigned to enrollment of districts having under ~~1,900~~ 1,800 enrollment on the basis of costs attributable to maintenance of educational programs by such districts in comparison with costs attributable to maintenance of educational programs by districts having ~~1,900~~ and 1,800 or over enrollment.

(i) "School facilities weighting" means an addend component assigned to enrollment of districts on the basis of costs attributable to commencing operation of new school facilities. School facilities weighting may be assigned to enrollment of a district only if the district has adopted a local option budget and budgeted therein the total amount authorized for the school

year. School facilities weighting may be assigned to enrollment of the district only in the school year in which operation of a new school facility is commenced and in the next succeeding school year.

(j) "Transportation weighting" means an addend component assigned to enrollment of districts on the basis of costs attributable to the provision or furnishing of transportation.

(k) "Correlation weighting" means an addend component assigned to enrollment of districts having 1,800 or over enrollment on the basis of costs attributable to maintenance of educational programs by such districts as a correlate to low enrollment weighting assigned to enrollment of districts having under 1,800 enrollment."

By numbering section 1 as section 2;

On page 3, following line 1, by inserting a new section as follows:

"Sec. 3. K.S.A. 72-6412 is hereby amended to read as follows: 72-6412. The low enrollment weighting of each district with under ~~1,900~~ 1,800 enrollment shall be determined by the state board as follows:

(a) Determine the amount of the median budget per pupil for the 1991-92 school year of districts with 75-125 enrollment in such school year;

(b) determine the amount of the median budget per pupil for the 1991-92 school year of districts with 200-399 enrollment in such school year;

(c) determine the amount of the median budget per pupil for the 1991-92 school year of districts with 1,900 ~~and~~ or over enrollment;

(d) prescribe a schedule amount for each of the districts by preparing a schedule based upon an accepted mathematical formula and derived from a linear transition between (1) the median budgets per pupil determined under (a) and (b), and (2) the median budgets per pupil determined under (b) and (c). The schedule amount for districts with 0-99 enrollment is an amount

equal to the amount of the median budget per pupil determined under (a). The schedule amount for districts with 100-299 enrollment is the amount derived from the linear transition under (1). The schedule amount for districts with 300-1,899 enrollment is the amount derived from the linear transition under (2);

(e) for districts with 0-99 enrollment:

(1) Subtract the amount determined under (c) from the amount determined under (a);

(2) divide the remainder obtained under (1) by the amount determined under (c);

(3) multiply the quotient obtained under (2) by the enrollment of the district in the current school year. The product is the low enrollment weighting of the district;

(f) for districts with 100-299 enrollment:

(1) Subtract the amount determined under (c) from the schedule amount of the district;

(2) divide the remainder obtained under (1) by the amount determined under (c);

(3) multiply the quotient obtained under (2) by the enrollment of the district in the current school year. The product is the low enrollment weighting of the district;

(g) for districts with ~~300-1,899~~ 300-1,799 enrollment:

(1) Subtract the amount determined under (c) from the schedule amount of the district;

(2) divide the remainder obtained under (1) by the amount determined under (c);

(3) multiply the quotient obtained under (2) by the enrollment of the district in the current school year. The product is the low enrollment weighting of the district.

~~{h}--The--provisions--of--this--section--shall--take--effect--and--be--in--force--from--and--after--July--17--1992--";~~

By renumbering section 2 as section 4;

On page 6, following line 12, by inserting a new section as follows:

"New Sec. 5. The correlation weighting of each district with

1,800 or over enrollment shall be determined by the state board as follows:

(a) Determine the schedule amount for a district with 1,800 enrollment as derived from the linear transition under (d) of K.S.A. 72-6412, and amendments thereto, and subtract the amount determined under (c) of K.S.A. 72-6412, and amendments thereto, from the schedule amount so determined;

(b) divide the remainder obtained under (a) by the amount determined under (c) of K.S.A. 72-6412, and amendments thereto, and multiply the quotient by the enrollment of the district in the current school year. The product is the correlation weighting of the district.";

By renumbering sections 3 and 4 as sections 6 and 7, respectively;

Also on page 6, in line 13, after "K.S.A." by inserting "72-6412 and K.S.A."; also in line 13, after "Supp.", by inserting "72-6407,";

In the title, in line 9, after the semicolon, by inserting "providing for assignment of correlation weighting to enrollment of certain districts;"; in line 11, after "K.S.A.", by inserting "72-6412 and K.S.A."; also in line 11, after "Supp.", by inserting "72-6407,"

Testimony presented by Janet R. Beales, Reason Foundation, February 21, 1995.

A question on a lot of peoples' minds is "does school choice work?" Most of the evidence we have says, "yes, school choice works." We find evidence in many places.

In our system of higher education, the U.S. is the envy of the world. Students come from other countries to attend American colleges and universities. Yet at the primary and secondary level, the U.S. ranks behind many other nations in math, science, and language skills.

It's no accident that our higher education system of freely chosen schools is thriving, while our K-12 monopoly is in bad shape.

Nor is it an accident that most of the countries which surpass the U.S. in academic performance are countries which have school choice. Australia, Denmark, Sweden, the Netherlands, and Chile, to name a few, all have some form of choice, and give almost equal support to public and private schools.

Here at home, we know from the research of sociologist James Coleman and others, that private schools outperform public schools, even after adjustment for socio-economic background of the students. We also know that private schools, on average, tend to be more racially integrated than public schools. When people say school choice is untested,—that it will lead to the Balkanization of education—they ignore some 250 years experience with private education in this country that proves otherwise.

More evidence that school choice works comes from pilot school-choice programs around the country. The best known is the government-run Milwaukee Parental Choice Program in Milwaukee.

But there are also roughly a dozen privately funded school-choice programs in cities like San Antonio, Indianapolis, Los Angeles, and Milwaukee. Privately funded choice programs were started by people who wanted to give low-income children a choice of schools. These programs typically pay half a child's tuition, at any school the child's family selects, up to a cap.

Parents literally can't get enough of choice. All the programs--privately funded and government funded--have long waiting lists to get in. In surveys, Choice parents say the most important reasons they had for choosing a school were educational quality, school discipline, and the school atmosphere.

In Milwaukee, drop-out rates and attrition rates are much lower in the choice programs than in the public schools. Choice is helping to keep more students in school, and off the streets.

In some important ways the two Choice programs in Milwaukee are different.

In the Milwaukee Parental Choice Program, test scores have been flat. No change, up or down.

That may be because the Milwaukee Parental Choice Program is dealing with greater numbers of disadvantaged students than the public schools.

Compared to other low-income students in the public schools, more Choice students come from single-parent families, their families are poorer on average, and they had been at the bottom of their class academically. It wasn't the A & B students who signed up for the Milwaukee Parental Choice Program, it was the C & D students.

Rather than skimming off the best students from the public schools, as many had feared, school choice was seen as an alternative for those students who were having trouble in the public schools.

At the very least, school choice has halted the academic decline common among disadvantaged students.

Natasha Collins is pretty typical of Milwaukee Parental Choice students. Her mother made her stay 2 years in the second grade because she wasn't learning to read. When the public schools tried to pass Natasha into the third grade, she still couldn't read. Natasha told her mother that she couldn't wait to grow up so she could drop out of school just like her cousins. That's when her mother enrolled her in the Choice program. Now that Natasha is in the private Urban Day School, her mom says she is much happier. Natasha is still struggling—this year she had a C average. But she can read, and she's not falling further and further behind. Most importantly, Natasha, who is now 13 years old, is making plans for college.

Better academic results come from the privately funded PAVE program. (See page 2 of handout).

When we break the PAVE students into two groups—those left public schools for private ones, and those students who have always been enrolled in private schools, we immediately notice that those students who have always been in private education have much higher academic performance than those who spent time in the Milwaukee Public Schools.

Yet, in virtually every other characteristic—marital status of the family, low-income status, race, parental education, parental involvement—the two groups are exactly the same.

In other words, the only difference between these two groups of PAVE students is their academic performance, and their past school experience.

This indicates that having the opportunity to attend a private school of choice can change the lives of low-income students.

Let me emphasize that the PAVE program is very different from the Milwaukee Parental Choice Program. PAVE is much less regulated, and allows low-income parents to choose any private school—including religious schools.

Because it is more open, PAVE reaches many more students. Even though parents have to pay half the tuition cost, low-income parents like PAVE more. Demand for the PAVE program is about four times as great as for the Milwaukee Parental Choice Program, judging by the number of applicants.

One reason may be because they have more choices. While the Milwaukee Parental Choice Program gives parents a choice among 12 schools—none of them religious—the PAVE program enables parents to choose from over 100 private schools in Milwaukee. Not only are parents more likely to find a school in their own neighborhood, they can also find one that reflects their own values and goals for their children.

These low-income parents make tremendous sacrifices for Choice. Joy Smith is one of these parents. To get a break on her half of tuition at the parish schools her children attend, she volunteers in one of the schools every morning. Her oldest son works in the cafeteria every day at his high school for reduced tuition. One Saturday a month, the whole family pitches in to clean the local church. But still, that wasn't enough. Last year, she and her husband decided to give up their medical insurance so that they could continue to pay their share of tuition.

This is a letter Joy wrote about school choice.

(letter)

I'd like to read you excerpts from some other letters from low-income parents. (letters)

What all of these parents say is that school choice has been the turning point in their families' lives. For low-income parents especially, education is the best hope for their children's future success.

What these pilot programs also show is that school-choice programs are not all the same. The ones that work the best, that provide the most opportunities to children, and are most sought after by parents, are the ones that are the broadest in scope and involve the least amount of government regulation.

A good school choice program will have many schools to choose among;

It will not impose limits on who can participate;

It will not cap the tuition charged at private schools--allowing parents to add on to the voucher amount if they think the school is worth it.

It will not impose new regulations on private schools.

Most importantly, a good school choice program will make parents the ultimate guardians of their children's education.

Parents know their children better than anyone else. If we ever hope to improve education for every child, they must be the ones to choose.

SCHOOL CHOICE IN MILWAUKEE			
	Partners Advancing Values in Education PAVE	Milwaukee Parental Choice Program MPCP	Milwaukee Public Schools MPS
Year est.	1992-93	1990-91	
Eligible pop.	Low-income	Low-income	
Enrollment	2,560	830	100,200
Waiting list	2,000	64	
Schools	102	12	154
Grades served	K-12	K-12*	pre-K-12
Voucher or expenditure per student	50% of tuition up to \$1,500	\$3,209	\$6,324
One-year drop-out rate	< 1% ***	< 1% **	17.4%
Attrition/mobility	3%	23% ****	40%

* Only two high schools participate in the MPCP and both are alternative schools for at-risk students who are teen parents, former drop-outs, adjudicated youth, or have behavioral problems.

** Of the 521 low-income students who enrolled in the MPCP during 1991-92, two students dropped out of school.

*** In 1992, the only year data is available, no students reported dropping out of school.

**** Nearly one in ten students who left the MPCP did so because of a lack of religious training in the choice schools.

Source: John F. Witte, *Fourth-Year Evaluation of the Milwaukee Parental Choice Program*, and *Third-Year Evaluation*; Partners Advancing Values in Education (PAVE), the Wisconsin Department of Instruction.

Iowa Tests of Basic Skills			
Median Scores for Transfer and Private-School-Only Students in the 7th Grade			
		PAVE students transferring from public to private schools. (n=52)	PAVE students who have always attended private schools. (n=47)
Reading	Grade Equivalent Score*	7.2	7.9
	National Percentile Ranking (mean scores)	48.5%	66.0%
Math	Grade Equivalent score*	7.1	7.8
	National Percentile Ranking (mean scores)	44.0%	73.0%
Composite	Grade Equivalent score*	7.5	8.2
	National Percentile Ranking (mean scores)	47.0%	69.0%

* Grade equivalent scores benchmark test scores to the standard of achievement for each grade level. The first digit corresponds to a particular grade level, while the second digit refers to the number of months beyond that grade level.

Source: *Second-Year Report of the PAVE Scholarship Program*.

(Note that the lower performing PAVE students in Table 12 who had transferred from public schools appear to outperform all other MPS control groups shown in Table 11 on academic tests. However, due to the large differences in sample size, more data are needed before meaningful conclusions can be drawn.)

**WRITTEN TESTIMONY BY
CAROL D'AMICO
FEBRUARY 21, 1995**

Kansas is in very good company. This promises to be a big year for school choice initiatives across the country. Last year, in 34 states, school choice legislation of some kind was introduced or pending, and this year promises to be as active, if not more so.

Programs similar to the one you are considering today either have or will be introduced this session in Arizona, Florida, Indiana, Ohio, Illinois, Michigan, Pennsylvania, Texas, and Wisconsin. In some of these places, these programs were introduced last year and lost by narrow margins. For example, in Arizona and Connecticut, they were defeated by one vote.

The debate about whether parents should choose their children's schools has really been settled. Although unheard of only five short years ago, today, most districts and states allow parents some say in where their children attend school. In fact, it seems rather old fashioned when you hear about a district that still assigns children to schools without any input from the parents.

The debate now focuses on not whether parents should have a choice of school, but if that choice should include non-public schools as well as public ones. Currently, only Milwaukee has a choice program that includes private schools. The program allows up to 1000 parents to choose either public or private schools for their children. While this choice includes only non-sectarian private schools, Republican Governor Tommy Thompson is teaming up with Milwaukee's Democratic Mayor John Norquist and State Senator Polly Williams to urge legislature to expand the number of children who can participate and to include religious schools in the program.

There are two major reasons why advocates on both sides of the political and ideological spectrum believe private schools should be part of any parent choice program. First, private schools offer parents more choices of good schools. As has been found out in places like Minnesota, it is not enough just to give parents a choice of public schools. Public schools tend to all look alike, in part because they are so highly regulated. Choice among public schools has been compared to having a choice on which post office to go to. Parents are looking for schools that meet their children's needs, and one size doesn't fit all children. In many cities, parochial schools represent the majority of existing private schools, and to exclude them dramatically reduces the options available to parents. This is the biggest problem in Milwaukee. Parents do not have enough good schools to choose from since sectarian schools can't accept vouchers.

A second reason for including private schools is that they can do a better job of educating some children than public schools, especially in urban areas. The research shows that private schools do a better job of educating low-income children in urban areas than do public schools. Private schools pay their teachers less, have larger class sizes, and less fancy facilities, but

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Attachment 5*

children who attend them outperform their counterparts in public schools in a variety of measures of academic performance.

Fortunately, we have a pretty good idea of how these choice programs would actually work in practice. In addition to the Milwaukee program, there are some 12 privately-funded choice programs across the country. The first one was started by Pat Rooney, Chairman of Golden Rule Insurance Company in Indianapolis, and they have sprung up in cities such as Atlanta, Boston, Little Rock, Detroit, Grand Rapids, Milwaukee, San Antonio, and Washington, D.C.

Scholarships are from private sources and range from \$400-\$3000. The average award is around \$900 per student, and, in every case, a family co-payment is expected. This means that parents -- even poor parents -- must make a contribution to their children's education. Yet, the choice programs are oversubscribed. Parents know where they can get a good education for their children, and they will "vote with their feet" and leave the public system if they have even partial help with tuition payments. If you throw Washington, D.C. out of the mix because the average tuition there is so high (probably because most members of Congress send their children to private schools there), the average tuition is a little over \$1500. A very large percentage of the families receiving these scholarships are minorities. In many cities, over 50% of the families are minorities.

We've learned a lot from these programs:

Private schools in inner cities don't discriminate against low income or minority students. A recent report on Indianapolis private schools confirmed this. In four private Catholic schools in Indianapolis, there was a higher percentage of minority and low-income families than in the City's public schools. This is the case in most cities.

Private schools don't seem to "cream" the best students. Most of the programs accept children on a first come, first serve basis, and, as is the case in Indianapolis, the vast majority of students admitted from the public schools are "C" and "D" students.

Transportation does not seem to be an issue. In the Indianapolis voucher program, this has not been a problem for one single family.

The issue of student achievement always comes up in debates about choice. Opponents of these programs want proof that children learn more because of choice (which is pretty interesting since most public schools can't prove much about their own students' academic performance.) But, nonetheless, most of these programs have an evaluation component.

And the data to-date are mixed and inconclusive. Parents, students, and teachers are more satisfied with their schools in a choice environment. Teacher and student attendance is better and test scores are mixed. One reason is that many students who come to private schools from public schools are so far behind that they do not show achievement gains until three or more years into the program. Milwaukee is the longest running choice program, and there does not appear to be

significant widespread gains in test scores, which is not surprising given the problem I just mentioned and the fact that parents have limited choice of schools since sectarian schools can't participate. However, a recent report by the Reason Foundation found that students in Milwaukee's privately funded voucher program, which includes religious schools, perform better than those students in Milwaukee's public schools and those in the Milwaukee choice program which does not include religious schools. It is clear from whatever study you use that students do not do worse in private schools -- while being educated at a cost that is one half (or less) than the per pupil costs of public education.

The issue of choice will not go away. Poll after poll show that parents want this for their children -- especially parents in the minority community. Overall, the percentage of parents who want choice is about 70%, up from 43% the first time the question was asked in the Gallop Poll in 1973. The percentage is around 80% among minority parents. One would only need look at the long waiting list for the private-funded choice programs to realize that parents in our cities are desperate for a good education for their children.

Thank you for asking me to testify, and I would be happy to answer any questions.

4.06% Sales
5.50% Income

FY	1¢ Sales, Use Incr.	Property Tax Decr.	Needed (income)	Income Tax Base	20% Income	Over or (Under)	Cumulative Over/Under
1996	285.0	578.7	293.7	1,621.715	324.3	30.6	30.6
1997	296.6	664.4	367.8	1,710.909	342.2	(25.7)	5.0
1998	308.6	681.9	373.3	1,805.009	361.0	(12.3)	(7.3)
1999	321.1	699.9	378.8	1,904.285	380.9	2.1	(5.3)
2000	334.1	718.4	384.3	2,009.021	401.8	17.5	12.3

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4.06% Sales
5.50% Income

	1¢ Sales, FY Use Incr.	Property Tax Decr.	Needed (income)	Income Tax Base	20% Income	Over or (Under)	Cumulative Over/Under
1996	285.0	248.0	(37.0)	1,621.715	0.0	37.0	37.0
1997	296.6	664.4	367.8	1,710.909	342.2	(25.7)	11.3
1998	308.6	681.9	373.3	1,805.009	361.0	(12.3)	(1.0)
1999	321.1	699.9	378.8	1,904.285	380.9	2.1	1.1
2000	334.1	718.4	384.3	2,009.021	401.8	17.5	18.6

20% rate increases

Corporations:

Current

4.0% base rate
3.35% surtax

Proposed

4.8% base rate
4.0% surtax

Fin. Inst. Priv.

Banks

current

4.25% base
2.25% surtax

proposed

5.1% base
2.5% surtax
(2.55%)

S&L's

4.5% base
2.25% surtax

5.4% base
2.7% base

Domestic Insurance Cos.

5%

6%

The Goodyear Tire & Rubber Company

P. O. BOX 1069
TOPEKA, KS 66601

PHONE (913) 295-7111

TESTIMONY BEFORE THE SENATE EDUCATION COMMITTEE

SENATE BILL 240 FEBRUARY 21, 1995

BY DONALD E. LILYA PLANT MANAGER GOODYEAR-TOPEKA PLANT

TODAY I WOULD LIKE TO RE-EMPHASIZE THE FACT THAT HIGH TAXES ON BUSINESS AND INDUSTRY ARE A DETRIMENT TO THE GROWTH OF KANSAS IN THE FUTURE. THE BURDEN OF PROPERTY TAXES IS A NEGATIVE FACTOR THAT WILL KEEP ANY MAJOR INDUSTRY FROM COMING TO OUR STATE. I HAVE ALWAYS PREDICTED THERE WILL NEVER BE ANOTHER GENERAL MOTORS, BOEING OR GOODYEAR LOCATE IN KANSAS BECAUSE OF THE NEGATIVE TAX STRUCTURE.

THE GOODYEAR-TOPEKA PLANT RECENTLY COMPLETED A \$34.0 MILLION INVESTMENT TO INCREASE RADIAL TRUCK TIRE PRODUCTION. THIS ALLOWED US TO INCREASE EMPLOYMENT BY NEARLY 200 WORKERS, ALL EARNING A HIGH LEVEL OF WAGES. BECAUSE GOODYEAR EXPANDED IN KANSAS, WE WERE PENALIZED BY A \$1.0 MILLION INCREASE IN PROPERTY TAXES WHEN THE NEW EQUIPMENT WAS CAPITALIZED. IS THIS HOW THE STATE OF KANSAS ENCOURAGES CURRENT INDUSTRY TO INVEST IN OUR

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FUTURE? DO YOU THINK WE ARE ATTRACTIVE TO ANY BUSINESS OR INDUSTRY LOOKING TO EXPAND OR RE-LOCATE?

WHEN YOU TOTAL PERSONAL PROPERTY, REAL ESTATE, CORPORATE INCOME TAX, WORKERS COMP, UNEMPLOYMENT TAX, TAX ON UTILITIES, FEES, ETC., IT COSTS GOODYEAR \$8.8 MILLION TO CONDUCT BUSINESS AT THE TOPEKA PLANT IN THE STATE OF KANSAS. IN RECENT YEARS AT THE CORPORATE OFFICE IN AKRON, OHIO, I HAVE HEARD THE QUESTION BEING ASKED, "WHY ARE WE DOING BUSINESS IN KANSAS?" THAT, HONORABLE LEGISLATORS, SHOULD BE A WAKE UP CALL TO ALL OF US TO GET SERIOUS ABOUT CHANGING THE TAXING STRUCTURES AND RELIEVE THE COST IMPACT IT IS CAUSING.

THE TOPEKA PLANT, LIKE ALL OF GOODYEAR'S MANUFACTURING FACILITIES, IS A COST CENTER. THAT MEANS OUR RESPONSIBILITY IS TO MAKE THE BEST QUALITY PRODUCT AT A COMPETITIVE COST. THE NEGATIVE COSTS OF ANY PLANT ARE TAKEN INTO CONSIDERATION WHEN CAPITAL DOLLARS FOR EXPANSION AND GROWTH ARE BEING ALLOCATED. LOCAL GOODYEAR MANAGEMENT AND THE LOCAL URW 307 MEMBERS AT THE TOPEKA PLANT WANT TO BE CONSIDERED FOR EXPANSION IN THE FUTURE. WE HAVE WORKED TOGETHER DILIGENTLY TO REDUCE FACTORY COST, AND WE HAVE REACHED THE POINT THAT IT IS MOST DIFFICULT TO OFF-SET THE EVER INCREASING TAX BURDEN OF PROPERTY TAXES.

I HAVE ALWAYS SUGGESTED THAT INCREASE IN CONSUMPTION TAX, OR SALES TAX, SHOULD BE UTILIZED IN KANSAS TO REDUCE, OR BETTER YET, DO AWAY WITH PROPERTY TAX, WHICH IN REALITY, IS A PENALTY TAX ON OUR STANDARD OF LIVING. UNTIL IT IS CHANGED, THE STATE OF KANSAS WILL CONTINUE TO HAVE AN EROSION OF ITS INDUSTRIAL BASE. SOMEBODY HAS TO PRODUCE A PRODUCT TO GENERATE THE FIRST PAYROLL, WHICH IN TURN SUPPORTS BUSINESS AND SERVICES.

I URGE THIS COMMITTEE TO THOROUGHLY ANALYZE THE PROPERTY TAX LIABILITY IT PLACES ON INDUSTRY AND CONSIDER REPLACING IT WITH SALES TAX OR OTHER REVENUE SOURCES.

THANK YOU FOR ALLOWING ME TO ADDRESS THIS IMPORTANT ISSUE.

Gordon T. Garrett
Vice President -
Legal Counsel

Trudy L. Perkins
Associate Director

Board of Directors

Randy Austin
Fairlawn Plaza
Topeka

Steve Caffey
Developer & Realtor
Block & Company
Kansas City

Arlin Meats
Melvin Simon Co.
Mgr.-West Ridge Mall
Topeka

Jack Fox
J.C. Nichols Co.
Overland Park

Mike Loveland, CCIM
Commercial Real Estate
J.P. Weigand & Sons
Wichita

Tom Moses, CCIM
Griffith & Blair Commercial
Topeka

Cal Roberts
Mortgage Banker
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Colby Sandllan
Developer
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Cindy Sherwood
Dentist
Independence

Bob Shmalberg
Scotch Industries
Lawrence

Ross Stiner
Realtor & Developer
Olathe

Steve Struebing
Attorney-Developer
Junction City

Patty Stull
Realtor
Hays

Dan Tucker
Banker-Businessman
Kansas City, KS

Larry Winn, III
Attorney
Overland Park

CPAK

Commercial Property
Association of Kansas

Date: February 22, 1995
To: Senate Education Committee
From: Gordon T. Garrett, Legal Counsel
Commercial Property Association of Kansas
Subject: Senate Bill No. 240

Mr. Chairman and Members of the Committee, I am Gordon T. Garrett, representing the Commercial Property Association of Kansas. Our Association is made up of Commercial Developers, Commercial Property Owners and Property Tax professionals throughout Kansas.

We would encourage your support of SB No. 240 because any tax policy from the Legislature that reduces the reliance on the property tax is a positive step forward and will be beneficial to the economic growth and well being of Kansas. High property taxes are a deterrent to economic growth and does not represent one's ability to pay.

We feel the following are the most compelling reasons to reduce the reliance on the property tax.

1. The tax rate on commercial and industrial real estate and on machinery and equipment is too high to be competitive in attracting new manufacturers to Kansas or to be attractive for any existing company to want to expand in Kansas. It is among the highest if not the highest in the 6 State Region.

CPAK

Commercial Property
Association of Kansas

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Kansas City, KS

Larry Winn, III
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Overland Park

2. A lot of the Commercial real estate that experienced vacancy problems a few years ago is filling up with tenants. For example, Class A office space in Topeka is 99% leased but you will not see any new construction because the properties don't make economic sense when you pay \$5-\$6 a square foot in property tax.
3. With minimal new construction everybodys property taxes are going to inevitably rise as there is no expansion in the tax base.
4. High property taxes make it more likely that any company, particularly any manufacturing company, considering locating or expanding in Kansas will demand and receive property tax abatements for their plants, machinery and equipment.
5. Without any doubt the fastest growing segment of the Kansas economy is the service sector. One of the negative results of high commercial and industrial tax rates is that they raise the cost of office buildings, shopping centers and industrial buildings, all of which house the growth area of the Kansas economy- the service sector.

I would like to make one statement in conclusion. Economic development and economic growth will never proceed as it should until the great burden of taxation on commercial and industrial real estate is lowered significantly.

Thank you for allowing us to testify on this bill.

The Greater Kansas City
construction



users council

P. O. Box 30266 • Kansas City, Missouri 64112 • (816) 756-5352

February 20, 1995

Mr. Chairman and Members of the Committee

RE: SB240

The Construction Users Council of Greater Kansas City (CUC) is the local affiliate of the Washington DC based *Business Roundtable*, which you no doubt recognize as one of the most respected business advocacy's in the country.

In the Kansas City area, the CUC focuses on expansion construction and other facilities management issues facing the largest corporate users of construction services.

In the present taxing environment, any decision on expansion of physical plant, office space, or additional real property acquisition is weighed with a greater and greater emphasis being placed on the potential property tax burden. Some national concerns have consciously avoided any consideration of head quartering in Johnson County, listing the commercial property tax burden as an important element of elimination (based on experience in more competitive markets).

While the disproportionate reliance on real estate taxes is far too complex to be addressed in summary fashion, the CUC supports SB240 and any like measure which would further reduce the burden on real property tax payers in Kansas.

Thank you.

CONSTRUCTION USERS COUNCIL

Samuel V. Alpert, Executive Director

SVA/ab

Progress Through Cooperation



P.O. Box 30097 • Kansas City, Missouri 64112 • 913-384-8600

Samuel V. Alpert
Executive Director

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February 20, 1995

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Apartment Credit Services
(Vendor Advisory Member)
Director

Mr. Chairman and Members of the Committee

RE: SB240

Multi-family housing owners and operators, represented throughout the region by the Heartland Apartment Association (HAA), appreciate the undeniable need for a school finance structure that meets both educational and responsible funding requirements.

However, the HAA, as well as numerous other interests throughout Kansas, are deeply concerned that an imbalance exists with respect to the reliance on property taxes vs. other statutory resources ear-marked for schools. History has demonstrated that, without fail, school funding shortfalls are invariably handed to property owners for immediate relief.

If Kansas is to compete for jobs and stake claim to some degree of sustained economic growth, this obvious inequity in the school finance formula must be addressed.

The HAA supports SB240 which attempts to move significantly toward a better balance in the school finance formula.

Thank you for your consideration.

HEARTLAND APARTMENT ASSOCIATION

Samuel V. Alpert, Executive Director

SVA/ab

SERVING • COLUMBIA • JEFFERSON CITY • JOPLIN • KANSAS CITY • LAWRENCE • MAHANCIAS • ST. JOSEPH • ST. LOUIS • SALINA • SPRINGFIELD • TOPEKA • WICHITA
• AND OTHER KANSAS AND MISSOURI COMMUNITIES





Executive Offices:
3644 S. W. Burlingame Road
Topeka, Kansas 66611-2098
Telephone 913/267-3610
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TO: SENATE EDUCATION COMMITTEE

FROM: KAREN FRANCE

DATE: FEBRUARY 21, 1995

SUBJECT: SB 240, SCHOOL FINANCE AND THE STATEWIDE MILL LEVY

Thank you for the opportunity to testify. The Kansas Association of REALTORS[®] supports the concepts of SB 240. We believe that alternatives to property taxes should be closely examined and seriously considered.

It has been our longstanding position that real estate is burdened with an excessive share of the constantly increasing cost of state and local government. We believe real estate taxes should be used only to pay for state and local governmental services which are rendered to real estate. People related services and programs such as education should be paid for by other types of taxation. We have advocated the restructuring of state and local taxation sources for the funding of non-property related services. We urge the state to work for the restructuring of taxes to relieve the inequitable real property tax burden but also not to unfairly shift the tax burden to any tax paying entity.

Property ownership is no longer an indication of the ability to pay. When it was first instituted, years ago, the ownership of property was an indicator of wealth. That is no longer the case. For example, we have people on fixed incomes whose property has appreciated in value through no fault of their own and their property tax bills have essentially become a rental payment to the government for their homes.

When the statewide mill levy was adopted in 1992, it began another whole spectrum of property taxation, by putting the state in the business of levying property tax far beyond the 1 1/2 mills it used to levy. The state now has to worry about increases and decreases in the statewide assessed valuation and is now a reluctant player in the game of maintaining current levels.

We urge the committee to strongly consider removing the statewide mill levy and replacing it with other forms of tax, such as the sales tax proposed here. We think it will be in the long term best interest of the state to get out of the business of assessing property taxes and into the business of removing, at least partially, the use of an antiquated tax.

(continued)

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We do have one caveat, however, and that is, if you remove the statewide mill levy for schools, you have to make sure that you do not loosen the reins on the exercise of the LOB authority. If the amount of the LOB authority is permitted to increase or the protest petition process is removed, then any beneficial effects you might have gained by moving away from a statewide mill levy will soon be lost. Sales tax will have increased while property taxes return to their previous levels. Additionally, while it would not be addressed by this committee, the need for some sort of tax lid for the other levels of government would be imperative. The legislature should keep both of these factors in mind when addressing this issue.

Thank you for the opportunity to testify.

COMPARATIVE COSTS OF DOING BUSINESS
 MCBIZ CORPORATION D/B/A CHUCK E. CHEESE'S
 1993

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 2-21-95
 Attachment D

LOCATION	MEMPHIS I TN	MEMPHIS II TN	CHATTANOOGA TN	CHARLESTON SC	GREENVILLE SC	COLUMBIA SC	ROANOKE VA	ROCKFORD IL	WILMINGTON DE
T V COST/KIDS' POINT	\$6.99	\$6.99	\$9.51	\$8.89	\$12.12	\$10.32	\$11.23	\$9.16	\$4.00
PERSONAL PROPERTY TAX	\$1,771	\$2,187	\$953	\$1,928	\$2,823	\$3,833	\$4,907	\$0	\$0
REAL PROPERTY TAX	\$8,792	\$4,621	\$10,080	\$4,313	\$15,958	\$11,704	\$10,036	\$0	\$7,704
STATE SALES TAX RATE	6.00%	6.00%	6.00%	5.00%	5.00%	5.00%	3.50%	6.25%	0.00%
LOCAL SALES TAX RATE	2.25%	2.25%	1.75%	1.00%	0.00%	0.00%	5.00%	1.00%	0.00%
UNEMPLOYMENT TAX RATE	0.75%	0.75%	0.75%	1.30%	1.30%	1.30%	1.55%	1.90%	1.30%
UNEMPLOYMENT WAGE BASE	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$8,000	\$9,000	\$8,500
WORK COMP PREMIUM	\$4.03	\$4.03	\$4.03	\$3.57	\$3.57	\$3.57	\$2.48	\$3.66	\$2.86
OTHER INSURANCE	\$12,646	\$12,556	\$11,692	\$7,854	\$8,010	\$7,615	\$9,582	\$10,383	\$11,181
1993 LICENSES & FEES	\$881	\$993	\$1,782	\$5,738	\$6,305	\$4,177	\$3,193	\$2,628	\$4,846
CORPORATE INCOME TAX LOCAL EARNINGS TAX	6.0%	6.0%	6.0%	5.0%	5.0%	5.0%	6.0%	7.3%	8.7%

LOCATION	YORK PA	HARRISBURG PA	LEXINGTON KY	BOISE ID	DES MOINES IA	CEDAR FALLS IA	CEDAR RAPIDS IA	DAVENPORT IA	WICHITA KS	TOPEKA KS	AVERAGE W/B KANSAS
T V COST/KIDS' POINT	\$12.35	\$12.35	\$16.51	\$4.83	\$16.42	\$5.27	\$5.27	\$8.64	\$12.46	\$6.57	\$10.19
PERSONAL PROPERTY TAX	\$0	\$0	\$819	\$4,872	\$18	\$0	\$18	\$28	\$8,770	\$10,639	\$1,415
REAL PROPERTY TAX	\$5,976	\$6,471	\$3,478	\$17,854	\$12,884	\$4,313	\$0	\$6,127	\$20,750	\$39,150	\$8,687
STATE SALES TAX RATE	6.00%	6.00%	6.00%	5.00%	5.00%	5.00%	5.00%	5.00%	4.90%	4.90%	5.04%
LOCAL SALES TAX RATE	0.00%	0.00%	0.00%	0.00%	0.00%	1.00%	0.00%	1.00%	1.00%	1.00%	0.90%
UNEMPLOYMENT TAX RATE	2.69%	2.69%	1.80%	2.30%	0.26%	0.26%	0.26%	0.26%	3.54%	3.54%	4.79%
UNEMPLOYMENT WAGE BASE	\$8,000	\$8,000	\$8,000	\$19,200	\$13,100	\$13,100	\$13,100	\$13,100	\$8,000	\$8,000	\$9,594
WORK COMP PREMIUM	\$4.07	\$6.07	\$5.28	\$4.47	\$2.63	\$2.63	\$2.63	\$2.63	\$3.37	\$3.37	\$3.78
OTHER INSURANCE	\$7,148	\$10,197	\$7,461	\$10,278	\$6,606	\$5,909	\$6,836	\$7,907	\$8,779	\$7,100	\$9,051
1993 LICENSES & FEES	\$2,929	\$4,116	\$1,976	\$1,049	\$2,686	\$2,623	\$2,449	\$3,947	\$890	\$978	\$3,078
CORPORATE INCOME TAX LOCAL EARNINGS TAX	12.25%	12.25%	4 - 8.25% 2.0%	5.0%	6 - 12%	6 - 12%	6 - 12%	6 - 12%	4.5 - 6.75%	4.5 - 6.7	N/A

*NOT INCLUDING LOCATIONS WHERE LANDLORD
 PAYS TAXES



**Testimony on S.B. 240
before the
Senate Committee on Education**

by

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

February 21, 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. We want to express our support for the concept found in S.B. 240 of shifting the funding of public education from property to non-property sources of revenue.

However, we believe that the needs and demands for service facing our public schools are too great to permit the use of the entire amount of the proposed sales tax increase for property tax relief. It would be our suggestion that one cent of the proposed sales tax increase be used for lowering the property tax and the second cent be used to increase the base budget per pupil along the lines we suggested in our earlier testimony on S.B. 189. This measure would still provide significant property tax relief and at the same time address the very real needs of Kansas school children.

Thank you for your attention to our testimony and I would be happy to answer any questions.

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2-21-95
Attachment 11*



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

Craig Grant Testimony Before
Senate Education Committee
Tuesday, February 21, 1995

Thank you, Mr. Chairman. I am Craig Grant and I represent Kansas NEA. I appreciate this opportunity to visit with the Senate Education Committee about SB 240.

Kansas NEA finds itself opposing SB 240. Although our policies call for less reliance on the property tax, the policies also call for a balance of sales, property, and income taxes to fund the needs of schools. The 1991 School Finance and Quality Performance Act did lower significantly the property taxes for schools in most of the 304 districts; however, in many instances, other local units of government moved in to fill the void by increasing their property tax rates.

One could spend a great deal of time on the relative merits of one type of tax over another. Possibly that is why we chose to take our "balanced" position. Since SB 240 would take us away from that balance, we would oppose the bill.

Senators should, however, keep in mind that if additional funding is needed for schools, maybe we could take part of SB 240 and just increase the sales tax a penny for schools. We would certainly accept this imbalance.

Thank you for listening to our concerns.