

Approved: 2/21/96
Date

MINUTES OF THE HOUSE COMMITTEE ON EDUCATION.

The meeting was called to order by Chairman Bill Mason at 3:30 p.m. on February 7, 1996 in Room 519-S of the Capitol.

All members were present except:

Committee staff present: Ben Barrett, Legislative Research Department
Avis Swartzman, Revisor of Statutes
Dale Dennis, Department of Education
Beverly Renner, Committee Secretary

Conferees appearing before the committee: Representative Deena Horst
Dr. Gary Norris, Superintendent of Schools-USD 305, Salina
Karl Peterjohn, Executive Director-Kansas Taxpayers Network
Mark Tallman-Kansas Association of School Boards
Gerry Henderson-United School Administrators of Kansas

Others attending: See attached list

Chairman Mason opened the hearing on **HB 2352**-concerning school district finance, local option budgets, retailers' sales tax, income tax.

Representative Horst spoke as a proponent for **HB 2352** (Attachment 1). This bill gives school districts the option of selecting the type of tax acceptable to local patrons to fund the Local Option Budget. If an income or sales tax is selected by the district, voters must approve it through the normal election process. Flexibility is allowed up to a percentage of 1% sales tax and the income taxation option is fixed at 5%, or any increment of 5%.

Dr. Gary Norris, Superintendent of Salina Schools appeared as a proponent for **HB 2352** (Attachment 2). Dr. Norris presented figures reflecting Salina school district's position financially to the other districts in Kansas. Salina patrons are reluctant to approve any increase in property taxes after bad experiences with current reappraisals. This bill would give a selling point to fund education without attaching personal property.

Chairman Mason closed proponent testimony on **HB 2352** and opened opponent testimony.

Karl Peterjohn, Kansas Taxpayers Network spoke in opposition to **HB 2352** (Attachment 3). His organization stands in opposition to any legislation regarding local income tax proposals.

Chairman Mason closed opponent testimony on **HB 2352** and opened the hearing for comments.

Mark Tallman, Kansas Association of School Boards stated the position taken by his organization on **HB 2352** (Attachment 4). These include practical concerns introduced with school boundaries crossing county lines and self identification of districts for tax purposes. District wealth should be recalculated if local option sales and income taxes are instituted.

Gerry Henderson, United School Administrators of Kansas offered comments on **HB 2352** (Attachment 5). He stated concerns that the Local Option Budget's purpose of allowing districts spending in excess of Base State Aid Per Pupil the ability to maintain their spending level and the flexibility of LOB at the local district level might be lost in those areas where funding is difficult.

Chairman Mason closed the hearing on **HB 2352**.

The floor was opened for action on **HB 2668** - concerning state educational institutions admission

CONTINUATION SHEET

MINUTES OF THE HOUSE COMMITTEE ON EDUCATION, Room 519-S Statehouse, at 3:30 p.m.
on February 7, 1996.

requirements.

Representative Tanner moved to report HB 2668 favorable for passage and was seconded by Representative Tomlinson.

Representative O'Connor offered a substitution motion to amend on page 3 line 15 to strike "but need not be limited to". Representative Ballou seconded the substitute motion.

Representative O'Connor modified the motion to limit this paragraph to "The board of regents prescribe a pre-college curriculum", strike the remainder of paragraph (7) (b).

After discussion, Representative O'Connor submitted a rewrite from Ben Barrett stating the board of regents may prescribe a precollege curriculum which shall consist of ...-Representative O'Connor moved for a substitute amendment and Representative Ballou seconded. Motion failed.

Representative Wells made a motion to amend to delete page 2 lines 14-34. Seconded by Representative Shore.

Representative Petty moved to call the question. The vote was 11 members in favor; 7 opposed. Motion carried.

Representative O'Connor moved to strike lines 15 thru 20 from page 3. Representative Tomlinson seconded the motion.

Representative Swenson moved a substitute motion to lower ACT scores from 23 to 21. Representative Toelkes seconded.

Representative Petty moved to call the question. Motion failed.

Representative Larkin moved to substitute to strike the enacting clause-to pass out-be not passed- with a second from Representative Pettey. Motion failed; division-7 for, 10 opposed bringing the committee back to Representative O'Connor's motion.

Representative Franklin moved to change ACT scores from 23 to 22. Seconded by Representative Swenson. Nine voted in favor and 9 against; Chairman voted in favor. Motion carried.

Representative O'Connor restated her motion with a second by Representative Ballou. Motion failed: division of 8 for and 11 against.

Representative Powell moved the bill be passed as amended. Representative Morris seconded. Motion failed; 9 for , 10 opposed.

The meeting adjourned at 5:37 p.m.

The next meeting is scheduled for February 8, 1996.

HOUSE EDUCATION COMMITTEE GUEST LIST

DATE: February 7, 1996

NAME	REPRESENTING
GARY W. NORRIS	Salina Public Schools
Gerald Henderson	USA/KS
Mark Littell	USD #470 / Ark City
Kosin Lehman	Olathe USD 233
Oran Burnett	USD 501#
Diane Gjerstad	U.S.D. 259
Jacque Dakes	SQE
Eric Chase	KNEA
Denise Cox	USA - KACED
Marc Erickson	—
Jason Oblander	Intern
Ken Baber	4th Enrollment USD's
Kathly Vosdra	Reprint Associates
Karl Peterjohn	KS Taxpayers Network
Jim Crispelle	Intern
DONALD SNODGRASS	KANSAS FOOD DEALERS ASSN
SCOTT JOHNSON	SHRMA
Patrick Salmons	SHRMA
David DePue	State Council on Vocational Educ

Tax Options For Financing the Local Option Budget - HB 2352

February 7, 1996

Chairman Mason and members of the House Education Committee:

HB 2352 gives school districts authorization to select the type of tax which will be most palatable to the district patrons when opting to use the Local Option Budget. Several school districts are afraid to use this option because of the burden attached to the increase of property taxes. This bill will open up the local option budget option to many districts in Kansas who currently don't use it.

Some key elements of this bill include the following:

- ◆ *The school district retains the option of income through property taxation. Under this option, the current law applies.*
- ◆ *If the district selects income or sales tax as its income option, they must get the approval of the voters through the normal election process.*
- ◆ *The bill allows local flexibility by allowing the altering of the percentage of sales tax up to a total sales tax of 1%.*
- ◆ *The laws governing the collection of sales tax will remain as they currently are. The board is required to utilize the state department of revenue to enforce and collect the tax.*
- ◆ *The income taxation option shall be fixed at 5% or any increment of 5%. The tax will apply to those years following the levy being authorized. The state department of revenue shall administer, collect and enforce this tax.*
- ◆ *The state treasurer shall make distributions of collected sales tax on a quarterly basis to the treasurer of the school district. The treasurer will also distribute to the district, on May 1 and August 1 of each*

House Education

2/7/96

Attachment 1

SPONSORS

Deena Horst

Garry Boston

Bill Bryant

Delbert Crabb

Cliff Franklin

Joann Freeborn

Jill Grant

Kay O'Connor

Dale Swenson

Dee Yoh

year, monies deposited into a school district income fund.

- ♦ *Revenues received from a tax levy authorized by this act are to be limited so the revenues are not in excess of the amount necessary to fund the local option budget of the district.*

The idea for this bill generated as I talked with people in my district who found it unbelievable that Salina could approve use of the sales tax levy to build a jail and to fund capital improvements at Kansas State University-Salina, but K-12 schools couldn't fund local option budgets in the same manner. These constituents felt that the local option budget would be accepted more easily if applied in this manner.

Other states often use a mix of locally collected taxes to fund K-12 education. For example, Louisiana, Kentucky, Pennsylvania, and South Dakota are funded with a mix of at least 2 types of revenue. Some school districts in Iowa and Ohio use local income taxes. In other states, schools are dependent upon other governmental entities, and therefore receive revenue collected from non-property sources. It is time that Kansas citizens are allowed this same option.

I am certain you are aware of the fact that Kansas cities and counties do have the authority to levy a sales tax when granted by referendum vote. They may levy up to 2% on each item. These levies include certain restrictions on their usage. This bill respects these current laws, and optimizes them for Kansas schools.

The current climate among taxpayers is certainly not favorable when consideration is given to the adoption of local option budgets which are funded solely by property taxes. Many districts have experienced great difficulty when attempting to pass LOB's. It is apparent that as time goes on, fewer districts will be able to take advantage of this means to supplement their budgets.

Given the budget constraints the state is experiencing, as well as the continued necessity to put on hold the original proposed incremental Base Aid Per Pupil increases coupled with the subsequent elimination of the LOB, I believe the time has come for the state to give Kansas citizens the opportunity to choose the manner in which they want to supplement the state funding of their schools.

Thank you for the opportunity to appear before you regarding this issue. I urge your careful consideration of HB 2352 on behalf of the citizens of the state of Kansas.

Rep. Deena Horst

HOUSE EDUCATION COMMITTEE
Hearing for House Bill Number 2352
Room: 519 South
3:30 p.m. February 7, 1996

Testimony of Dr. Gary W. Norris, Superintendent
U.S.D. #305
Salina, Kansas

<u>Outline of Presentation</u>	<u>Page(s)</u>
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a. Provide Possible Options	
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V. Summary	
a. Public Schools Can and Will Make the Difference in Kansas Economic Development	
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House Education
2/7/96
Attachment 2

STUDENT NEEDS

Business

Legislature

PARTNERSHIPS

Community

Citizens

U.S.D. 305 LEGISLATIVE POSITIONS

The Salina Public Schools intends to be responsive to our citizens and customers. The Board of Education willingly accepts the challenge of providing a quality education to the learners in Salina. With that in mind we appeal to the Kansas legislature to partner with us in that venture. To keep our commitment we need to:

- Maintain reasonable class sizes
- Retain and attract quality employees
- Implement increased graduation requirements
- Facilitate transition from school to career for our students
- Insure that all students have an opportunity for success after high school
- Increase our graduation rate
- Comply with state and federal legislative mandates

BUDGET PER PUPIL

ESTIMATES

<u>1993-94</u>	<u>1994-95</u>	<u>1995-96</u>	<u>1996-97</u>
\$ 3,600	\$ 3,708	\$ 3,819	\$ 3,934
<u>1.03%</u>	<u>1.03%</u>	<u>1.03%</u>	<u>1.03%</u>
\$ 3,708	\$ 3,819	\$ 3,934	\$ 4,052
\$ 3,600	\$ 3,673	\$ 3,745	\$ 3,820
<u>1.02%</u>	<u>1.02%</u>	<u>1.02%</u>	<u>1.02%</u>
\$ 3,673	\$ 3,745	\$ 3,820	\$ 3,897

CONSUMER PRICE INDEX

PERCENT INCREASE

Calendar Year	1990	5.4 percent
	1991	4.2 percent
	1992	3.0 percent
	1993	3.0 percent
	1994	2.5 percent
	1995	2.8 percent*

*estimate

TABLE C.--PERCENTILE DISTRIBUTION OF PER PUPIL EXPENDITURES BUDGETED FOR CURRENT OPERATIONS, BY GEOGRAPHIC REGION OF REPORTING SYSTEMS, 1994-95

	GEOGRAPHIC REGION(1)								
	NEW ENGLAND	MID-EAST	SOUTH-EAST	GREAT LAKES	PLAINS	SOUTH-WEST	ROCKY MTS.	FAR WEST	TOTAL-ALL REGIONS
PER PUPIL EXPENDITURE									
90TH PERCENTILE.....	\$8,090	\$11,466	\$5,872	\$7,946	\$6,681	\$5,648	\$7,774	\$6,065	\$8,090
80TH PERCENTILE.....	7,293	9,276	5,585	7,123	5,924	5,096	7,055	5,467	6,996
75TH PERCENTILE.....	7,073	8,930	5,318	6,708	5,725	4,871	6,673	5,258	6,564
70TH PERCENTILE.....	6,996	8,523	5,183	6,488	5,549	4,689	5,552	5,081	6,246
60TH PERCENTILE.....	6,737	8,028	4,896	5,992	5,237	4,539	5,256	4,765	5,656
50TH PERCENTILE.....	6,536	7,669	4,706	5,660	4,984	4,368	4,930	4,484	5,210
40TH PERCENTILE.....	5,997	7,134	4,587	5,267	4,860	4,140	4,751	4,204	4,883
30TH PERCENTILE.....	5,324	6,574	4,370	4,994	4,635	3,919	4,342	4,108	4,581
25TH PERCENTILE.....	5,165	6,295	4,265	4,836	4,560	3,876	4,072	4,034	4,397
20TH PERCENTILE.....	4,999	6,177	4,105	4,628	4,463	3,779	4,018	3,997	4,254
10TH PERCENTILE.....	4,635	5,648	3,639	4,213	4,075	3,610	3,492	3,771	3,911
NUMBER RESPONDING.....	61	187	163	184	103	107	51	163	1,019
MEAN.....	6,357	8,006	4,805	5,987	5,260	4,470	5,480	4,776	5,739
LOW.....	3,565	4,764	2,404	3,738	3,608	3,040	3,007	2,866	2,404
HIGH.....	11,839	15,662	8,301	14,300	9,829	7,746	15,751	13,803	15,751

1 STATES INCLUDED IN GEOGRAPHIC REGIONS. NEW ENGLAND: CT, ME, MA, NH, RI, VT; MIDEAST: DE, DC, MD, NJ, NY, PA; SOUTHEAST: AL, AR, FL, GA, KY, LA, MS, NC, SC, TN, VA, WV; GREAT LAKES: IL, IN, MI, OH, WI; PLAINS: IA, KS, MN, MO, NE, ND, SD; SOUTHWEST: AZ, NM, OK, TX; ROCKY MOUNTAINS: CO, ID, MT, UT, WY; FAR WEST: AK, CA, HI, NV, OR, WA.

SALINA PUBLIC SCHOOLS - U.S.D. #305

AD VALOREM PROPERTY TAX

FUND	1995-96	1994-95	1993-94	1992-93	1991-92
General	35.00	35.00	33.00	32.00	75.96
LOB					
Cap Out	3.93	3.96	3.94	3.99	3.99
Bonds	2.95	3.04	3.33	3.58	3.03
Adult	0.41	0.39	0.42	0.41	0.40
TOTAL	42.29	42.39	40.69	43.89	83.38

GENERAL FUND EXPENDITURES
(Operating Budget)

1995-96	\$27,230,535 (budgeted)
1994-95	\$27,090,189
1993-94	\$27,314,559
1992-93	\$27,754,950

1989 - 1994

Taxes on a Selected Salina Residence

	1989	1990	1991	1992	1993	1994
Airport	-0-	-0-	-0-	-0-	19.86	21.89
State	13.82	15.52	16.36	16.36	15.68	17.28
County	175.80	208.15	223.23	236.91	256.75	306.24
City	276.62	310.61	325.36	325.59	307.96	330.81
Library	37.78	44.67	49.89	55.16	53.53	57.79
School	704.94	822.05	909.42	478.66	425.28	488.59
TOTAL	1208.96	1401.00	1524.26	1112.68	1079.06	1222.60
Levy	131.18	135.44	139.74	102.00	103.22	106.10
Valuation	9216	10,344	10,908	10,908	10,453	11,523

SALINA PUBLIC SCHOOLS
Staff Patterns as Reported to the State Dept. of Education

K-12 STAFF	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
FTE of K-12 Certified Staff	428.8	439.5	443.3	467.5	484.3	466.0	453.8
FTE of Certified Central Administrators	6.0	6.0	7.0	8.0	8.0	7.0	7.0
FTE of Building Administrators	23.0	23.0	24.0	24.5	24.5	23.0	22.5
FTE of Non-Certified Supervisors/Directors	5.0	5.0	5.0	5.0	5.0	5.0	4.0
FTE of Clerical Staff	64.5	67.3	68.3	72.4	72.4	68.4	68.4
Head Count* or FTE of Teacher/Library Assistants	36*	54*	52*	70*	47.6	42.9	43.8
FTE of Custodial and Maintenance Staff	86.5	86.5	86.5	86.5	81.1	76.0	74.0
SPECIAL EDUCATION							
FTE of CKCIE Certified Staff	116.0	121.7	121.5	126.8	133.8	135.1	135.8
FTE of CKCIE Directors/Coordinators	8.0	8.0	8.0	8.0	8.0	7.0+	7.0
HEAD COUNT* or FTE of CKCIE Paraprofessionals	64.9*	58.8*	47.3	47.3	60.5	65.2	67.4
VO-TECH SCHOOL							
FTE of SAVTS Teachers	33.5	29.5	27.5	29.2	27.7	27.2	27.2
FTE of SAVTS Administrators	3.0	3.0	3.0	3.0	3.0	2.0	1.0

+ as of 10/28/94

This report summarizes USD 305 staff as reported to the Kansas State Department of Education. Most of the numbers are required to be reported by full time equivalency (FTE) not by head count. When numbers were reported by head count they are indicated by an *.

The head count of employees full or part time for USD 305 would range between 1,100 to 1,200 not including substitute employees.

KANSAS STATE ADMINISTRATIVE COMPARISONS

	<u>U.S.D. #305</u>	<u>State-Wide</u>
2300 GENERAL ADMIN		
100 Salaries		
110 Certified	.22	1.27
120 Non-Certified	.31	.81
200 Employee Bene	.07	.35
300 Pur Prof & Tech Ser	.11	.39
400 Pur Prop Ser	.00	.04
500 Other Pur Ser	.16	.55
600 Supplies	.00	.15
700 Property (equip & furn)	.00	.10
800 Other	.00	.20
TOTAL GEN ADM	.87	3.86
 2400 SCHOOL ADM		
100 Salaries		
110 Certified	3.97	4.07
120 Non-Certified	1.67	1.40
200 Employee Bene	1.25	.75
300 Pur Prof & Tech Ser	.00	.02
400 Pur Prop Ser	.00	.04
500 Other Pur Ser	.00	.21
600 Supplies	.00	.18
700 Property (equip & furn)	.00	.06
800 Other	.00	.03
TOTAL SCHOOL ADM	6.89	6.76
 TOTAL ADM	 7.76 10.62	 10.62

UNIFIED SCHOOL DISTRICT

Unified School Districts

Sorted Low to High
by Pupil-Teacher Ratio

DISTRICT NAME	#	9-20-94 FTE ENROLLMENT	TOTAL NO. TEACHERS	PUPIL- TEACHER RATIO

WEST GRAHAM-MORLAND	D0280	107.0	18.1	5.9
NES TRE LA GO	D0301	75.0	12.7	5.9
PARADISE	D0399	120.5	18.3	6.6
WEST SOLOMON VALLEY SCHOO	D0213	99.0	14.6	6.8
PALCO	D0269	168.5	24.0	7.0
PRAIRIE HEIGHTS	D0295	89.5	12.6	7.1
NORTH CENTRAL	D0221	161.0	21.7	7.4
TRIPPLAINS	D0275	120.0	15.9	7.5
GOLDEN PLAINS	D0316	166.0	21.6	7.7
HEALY PUBLIC SCHOOLS	D0468	100.5	13.0	7.7
COPELAND	D0476	112.5	14.7	7.7
BAZINE	D0304	129.0	16.6	7.8
BARNES	D0223	345.5	43.6	7.9
HANSTON	D0228	140.0	17.3	8.1
GRINNELL PUBLIC SCHOOLS	D0291	164.0	18.5	8.9
BREWSTER	D0314	147.5	16.5	8.9
WESKAN	D0242	126.5	14.1	9.0
SYLVAN GROVE	D0299	188.0	21.0	9.0
MOSCOW PUBLIC SCHOOLS	D0209	201.1	22.2	9.1
EASTERN HEIGHTS	D0324	173.0	18.9	9.2
HAMILTON	D0390	129.2	14.0	9.2
FOWLER	D0225	163.0	17.5	9.3
MULLINVILLE	D0424	101.0	10.8	9.4
NORTHERN VALLEY	D0212	205.0	21.6	9.5
SOUTHERN CLOUD	D0334	267.5	28.3	9.5
HILLCREST RURAL SCHOOLS	D0455	168.5	17.8	9.5
HERNDON	D0317	112.5	11.7	9.6
JEWELL	D0279	209.0	21.6	9.7
LEWIS	D0502	178.5	18.4	9.7
WHITE ROCK	D0104	188.0	19.0	9.9
HAVILAND	D0474	185.5	18.7	9.9
CHETOPA	D0505	269.0	27.1	9.9
ROLLA	D0217	197.5	19.8	10.0
CUNNINGHAM	D0332	320.0	31.7	10.1
CHASE	D0401	203.0	20.0	10.2
RURAL VISTA	D0481	402.5	39.5	10.2
SMOKY HILL	D0302	182.5	17.8	10.3
LOGAN	D0326	221.0	21.5	10.3
CHEYLIN	D0103	219.0	21.1	10.4
AXTELL	D0488	372.0	35.5	10.5
WHEATLAND	D0292	173.5	16.4	10.6
CENTRAL	D0462	364.8	34.5	10.6
ELWOOD	D0486	209.0	19.7	10.6
CLIFTON-CLYDE	D0224	378.0	34.9	10.8
LORRAINE	D0328	549.5	51.1	10.8
DEERFIELD	D0216	368.3	33.9	10.9

DISTRICT NAME	#	9-20-94 FTE ENROLLMENT	TOTAL NO. TEACHERS	FUPIL- TEACHER RATIO

WEST SMITH COUNTY	D0238	201.5	18.5	10.9
GREELEY COUNTY	D0200	354.0	32.3	11.0
MONTEZUMA	D0371	182.5	16.6	11.0
VICTORIA	D0432	344.0	31.3	11.0
MIDWAY SCHOOLS	D0433	218.5	19.8	11.0
MARAIS DES CYGNES VALLEY	D0456	292.0	26.5	11.0
DEXTER	D0471	187.5	17.0	11.0
FLINTHILLS	D0492	275.5	25.1	11.0
ATTICA	D0511	212.5	19.3	11.0
COMANCHE COUNTY	D0300	417.0	37.6	11.1
CLAFLIN	D0354	343.0	31.0	11.1
CENTRE	D0397	299.8	27.0	11.1
PAWNEE HEIGHTS	D0496	176.0	15.9	11.1
NESS CITY	D0303	342.1	30.6	11.2
ONAGA-HAVENSVILLE-WHEATON	D0322	448.0	39.5	11.3
QUINTER PUBLIC SCHOOLS	D0293	360.0	31.7	11.4
LACROSSE	D0395	365.0	32.0	11.4
OTIS-BISON	D0403	359.5	31.6	11.4
ELKHART	D0219	538.0	46.5	11.6
LEROY-GRIDLEY	D0245	368.5	31.8	11.6
ELK VALLEY	D0283	238.0	20.5	11.6
MACKSVILLE	D0351	285.5	24.6	11.6
PIKE VALLEY	D0426	295.0	25.5	11.6
SKYLINE SCHOOLS	D0438	360.0	31.0	11.6
ATWOOD	D0312	467.0	39.8	11.7
ASHLAND	D0220	266.0	22.5	11.8
MANKATO	D0279	303.5	25.8	11.8
STAFFORD	D0349	329.2	28.0	11.8
OXFORD	D0358	430.0	36.4	11.8
ALTOONA-MIDWAY	D0387	380.0	32.3	11.8
PEABODY-BURNS	D0398	443.5	37.6	11.8
SATANTA	D0507	361.0	30.5	11.8
SOUTHERN LYON COUNTY	D0252	654.9	54.9	11.9
STOCKTON	D0271	436.0	36.5	11.9
MADISON-VIRGIL	D0386	309.0	25.9	11.9
B & B	D0451	249.0	20.9	11.9
PRETTY PRAIRIE	D0311	321.5	26.8	12.0
MILL CREEK VALLEY	D0329	580.5	48.2	12.0
NORTH JACKSON	D0335	415.5	34.6	12.0
SOUTH BARBER	D0255	369.3	30.6	12.1
BURRTON	D0369	308.5	25.6	12.1
BLUE VALLEY	D0384	308.0	25.5	12.1
ELLIS	D0388	387.9	32.0	12.1
HOXIE COMMUNITY SCHOOLS	D0412	480.0	39.8	12.1
UDALL	D0463	412.5	34.0	12.1
DIGHTON	D0482	400.0	33.0	12.1
SYRACUSE	D0494	420.5	34.7	12.1
MEADE	D0226	411.0	33.8	12.2

DISTRICT NAME	#	9-20-94 FTE ENROLLMENT	TOTAL NO. TEACHERS	PUPIL- TEACHER RATIO

MARMATON VALLEY	D0256	373.5	30.6	12.2
WACONDA	D0272	580.0	47.6	12.2
CEDAR VALE	D0285	195.0	16.0	12.2
LITTLE RIVER	D0444	284.5	23.3	12.2
PLAINVILLE	D0270	521.5	42.3	12.3
CONWAY SPRINGS	D0356	480.7	39.0	12.3
CREST	D0479	306.5	25.0	12.3
SOUTH HAVEN	D0509	241.5	19.6	12.3
WALLACE COUNTY SCHOOLS	D0241	292.0	23.6	12.4
HILL CITY	D0281	519.3	41.9	12.4
CHASE COUNTY	D0284	567.2	45.9	12.4
CHAUTAQUA COUNTY COMMUNI	D0286	492.5	39.7	12.4
ARGONIA PUBLIC SCHOOLS	D0359	257.5	20.7	12.4
MOUNDRIDGE	D0423	454.0	36.7	12.4
KISMET-PLAINS	D0483	632.5	51.0	12.4
UNIONTOWN	D0235	458.1	36.7	12.5
KAW VALLEY	D0321	1,057.0	84.7	12.5
WATHENA	D0406	449.5	36.0	12.5
BELLEVILLE	D0427	662.5	53.2	12.5
BURLINGAME PUBLIC SCHOOL	D0454	366.2	29.3	12.5
JETMORE	D0227	302.0	24.0	12.6
OAKLEY	D0274	529.9	41.9	12.6
SUBLETTE	D0374	492.0	39.0	12.6
ST FRANCIS COMMUNITY SCHO	D0297	437.0	34.5	12.7
ELL-SALINE	D0307	421.0	33.0	12.8
JEFFERSON COUNTY NORTH	D0339	476.6	37.2	12.8
KINSLEY-OFFERLE	D0347	445.7	34.9	12.8
HIGHLAND	D0425	291.5	22.7	12.8
WASHINGTON SCHOOLS	D0222	419.5	32.6	12.9
OSBORNE COUNTY	D0392	515.0	40.0	12.9
TROY PUBLIC SCHOOLS	D0429	431.0	33.5	12.9
LEOTI	D0467	590.5	45.9	12.9
WEST FRANKLIN	D0287	827.0	63.7	13.0
LINCOLN	D0298	410.0	31.6	13.0
VERMILLION	D0380	655.5	50.5	13.0
SEDGWICK PUBLIC SCHOOLS	D0439	411.0	31.6	13.0
HERINGTON	D0487	593.0	45.5	13.0
NORTH LYON COUNTY	D0251	733.8	56.0	13.1
OSWEGO	D0504	499.0	38.1	13.1
WAKEENEY	D0208	646.0	49.1	13.2
STANTON COUNTY	D0452	546.4	41.4	13.2
ELLINWOOD PUBLIC SCHOOLS	D0355	568.8	42.8	13.3
CALDWELL	D0360	346.0	26.0	13.3
LYONS	D0405	867.6	65.0	13.3
OSAGE CITY	D0420	638.3	48.0	13.3
GARNETT	D0365	1,063.9	81.0	13.4
SILVER LAKE	D0372	658.5	49.0	13.4
SABETHA	D0441	1,067.5	79.6	13.4

DISTRICT NAME	#	9-20-94 FTE ENROLLMENT	TOTAL NO. TEACHERS	PUPIL- TEACHER RATIO

MORRIS COUNTY	D0417	1,100.5	81.7	13.5
REMINGTON-WHITEWATER	D0206	556.5	41.0	13.6
FAIRFIELD	D0310	471.0	34.7	13.6
SOLOMON	D0393	408.0	30.0	13.6
SOUTH BROWN COUNTY	D0430	703.9	51.9	13.6
INGALLS	D0477	267.0	19.7	13.6
ERIE-ST PAUL	D0101	1,167.0	85.3	13.7
TWIN VALLEY	D0240	560.0	40.8	13.7
ELLSWORTH	D0327	872.0	63.6	13.7
LAKIN	D0215	737.5	53.6	13.8
CHEROKEE	D0247	821.6	59.7	13.8
PHILLIPSBURG	D0325	737.0	53.5	13.8
EASTON	D0449	656.5	47.7	13.8
BUCKLIN	D0459	393.5	28.5	13.8
BARBER COUNTY NORTH	D0254	742.0	53.5	13.9
OSKALOOSA PUBLIC SCHOOLS	D0341	734.5	53.0	13.9
GOODLAND	D0352	1,211.0	87.0	13.9
YATES CENTER	D0366	640.0	46.0	13.9
SCOTT COUNTY	D0466	1,114.0	80.0	13.9
LEBO-WAVERLY	D0243	593.1	42.3	14.0
KINGMAN	D0331	1,214.4	86.5	14.0
JAYHAWK	D0346	565.5	40.5	14.0
GOESSEL	D0411	322.5	23.1	14.0
NORTON COMMUNITY SCHOOLS	D0211	781.0	55.2	14.1
ST JOHN-HUDSON	D0350	471.0	33.5	14.1
STERLING	D0376	554.5	39.2	14.1
CANTON-GALVA	D0419	473.5	33.7	14.1
CHERRYVALE	D0447	642.9	45.6	14.1
INMAN	D0448	479.5	34.0	14.1
PRAIRIE VIEW	D0362	889.0	62.8	14.2
GREENSBURG	D0422	370.5	26.1	14.2
VALLEY HEIGHTS	D0498	472.0	33.3	14.2
HUGOTON PUBLIC SCHOOLS	D0210	1,007.5	70.5	14.3
FLEASANTON	D0344	422.0	29.5	14.3
ATCHISON CO COMM SCHOOLS	D0377	836.0	58.4	14.3
RUSSELL COUNTY	D0407	1,240.5	85.9	14.4
GALENA	D0499	754.0	52.5	14.4
BERLIN	D0294	623.5	43.0	14.5
CONCORDIA	D0333	1,354.5	93.4	14.5
HOLCOMB	D0363	749.5	51.8	14.5
WABAUNSEE EAST	D0330	651.4	44.6	14.6
DURHAM-HILLSBORO-LEHIGH	D0410	679.5	46.4	14.6
MINNEOLA	D0219	267.5	18.2	14.7
VALLEY FALLS	D0338	499.0	34.0	14.7
MCLOUTH	D0342	552.0	37.5	14.7
ANTHONY-HARPER	D0361	1,043.0	70.9	14.7
NEMAHA VALLEY SCHOOLS	D0442	517.6	35.3	14.7
SOUTHEAST OF SALINE	D0306	619.5	41.9	14.8

DISTRICT NAME	#	9-20-94 FTE ENROLLMENT	TOTAL NO. TEACHERS	PUPIL- TEACHER RATIO

CANEY VALLEY	D0436	812.5	55.0	14.8
HALSTEAD	D0440	763.0	51.4	14.8
NEEDSHA	D0461	808.7	54.5	14.8
COLUMBUS	D0493	1,374.0	93.1	14.8
NORTH OTTAWA COUNTY	D0239	734.6	49.3	14.9
CLEARWATER	D0264	1,048.5	70.2	14.9
HAVEN PUBLIC SCHOOLS	D0312	1,187.0	79.7	14.9
MARYSVILLE	D0364	1,032.3	68.7	15.0
BAXTER SPRINGS	D0508	925.5	61.8	15.0
ULYSSES	D0214	1,695.5	111.3	15.2
BELOIT	D0273	825.4	54.4	15.2
FT LARNED	D0495	1,209.2	79.5	15.2
WELLSVILLE	D0289	751.4	49.0	15.3
NICKERSON	D0309	1,443.5	94.1	15.3
POTTAWATOMIE WEST	D0323	752.2	49.2	15.3
HIAWATHA	D0415	1,207.5	79.0	15.3
SANTA FE TRAIL	D0434	1,353.5	88.2	15.3
HAYS	D0489	3,434.6	224.4	15.3
LEON	D0205	810.5	52.6	15.4
HUMBOLDT	D0258	623.5	40.5	15.4
SMITH CENTER	D0237	635.5	41.0	15.5
HOLTON	D0336	1,005.5	65.0	15.5
BELLE PLAINE	D0357	802.7	51.7	15.5
CLAY CENTER	D0379	1,703.6	109.8	15.5
WEST ELK	D0282	541.0	34.7	15.6
CENTRAL HEIGHTS	D0288	636.5	40.7	15.6
JEFFERSON WEST	D0340	889.5	57.0	15.6
WINFIELD	D0465	2,424.8	167.8	15.6
BURLINGTON	D0244	970.3	61.8	15.7
BALDWIN CITY	D0348	1,183.4	75.5	15.7
SPEARVILLE	D0381	320.0	20.4	15.7
RIVERTON	D0404	763.0	48.5	15.7
MARION	D0408	687.5	43.8	15.7
MAYETTA	D0337	826.5	52.4	15.8
RILEY COUNTY	D0378	665.1	42.0	15.8
LINDSBORG	D0400	991.5	62.8	15.8
LYNDON	D0421	501.5	31.8	15.8
HOISINGTON	D0431	835.5	52.8	15.8
FREDDONIA	D0484	917.5	58.0	15.8
DOUGLASS PUBLIC SCHOOLS	D0396	844.5	53.1	15.9
WAMEGO	D0320	1,406.1	87.9	16.0
EUREKA	D0389	845.5	53.0	16.0
COFFEYVILLE	D0445	2,497.0	155.0	16.1
COLBY PUBLIC SCHOOLS	D0315	1,330.0	82.0	16.2
HESSTON	D0460	819.0	50.5	16.2
SPRING HILL	D0230	1,260.9	77.3	16.3
OSAWATOMIE	D0367	1,173.0	71.8	16.3
ATCHISON PUBLIC SCHOOLS	D0409	1,633.7	100.0	16.3

DISTRICT NAME	#	9-20-94 FTE ENROLLMENT	TOTAL NO. TEACHERS	PUPIL- TEACHER RATIO

FORT SCOTT	D0234	2,123.2	129.1	16.4
OTTAWA	D0290	2,370.7	144.6	16.4
LABETTE COUNTY	D0506	1,749.5	107.0	16.4
BLUE VALLEY	D0229	12,237.9	742.3	16.5
OLATHE	D0233	16,371.4	991.8	16.5
HUTCHINSON PUBLIC SCHOOLS	D0308	5,044.3	306.6	16.5
CHANUTE PUBLIC SCHOOLS	D0413	1,977.0	120.0	16.5
PARSONS	D0503	1,885.5	114.2	16.5
IOLA	D0257	1,820.5	110.0	16.6
RENWICK	D0267	1,517.1	91.6	16.6
CHAPMAN	D0473	1,331.5	80.4	16.6
PERRY PUBLIC SCHOOLS	D0343	1,052.8	62.9	16.7
BONNER SPRINGS	D0204	1,993.5	119.0	16.8
DESOTO	D0232	1,948.8	116.0	16.8
NORTHEAST	D0246	634.0	37.7	16.8
PITTSBURG	D0250	2,852.6	170.2	16.8
LOUISEBURG	D0416	1,181.5	70.5	16.8
ABILENE	D0435	1,495.4	89.0	16.8
TOPEKA PUBLIC SCHOOLS	D0501	13,649.4	813.5	16.8
FRONTENAC PUBLIC SCHOOLS	D0249	584.3	34.6	16.9
PIPER-KANSAS CITY	D0203	1,247.4	73.5	17.0
PRATT	D0382	1,408.0	82.9	17.0
SALINA	D0305	7,242.7	424.0	17.1
EL DORADO	D0490	2,271.3	132.6	17.1
KANSAS CITY	D0500	20,951.1	1,223.0	17.1
BUHLER	D0313	2,204.6	127.8	17.3
PADLA	D0368	1,881.0	108.5	17.3
AUBURN WASHBURN	D0437	4,865.0	281.8	17.3
LAWRENCE	D0497	9,137.1	528.2	17.3
EMPORIA	D0253	4,544.0	261.5	17.4
CHENEY	D0268	688.1	39.6	17.4
TONGANOXIE	D0464	1,526.0	87.9	17.4
CIMARRON-ENSIGN	D0102	624.0	35.6	17.5
LIBERAL	D0480	3,983.5	227.0	17.5
MANHATTAN	D0383	6,356.6	361.5	17.6
SEAMAN	D0345	3,399.3	192.0	17.7
TURNER-KANSAS CITY	D0202	3,854.0	216.1	17.8
GARDNER-EDGERTON-ANTIOCH	D0231	1,909.5	107.1	17.8
GIRARD	D0248	1,121.5	62.9	17.8
ROSE HILL PUBLIC SCHOOLS	D0394	1,635.6	92.0	17.8
AUGUSTA	D0402	2,108.9	118.5	17.8
BASEHOR-LINWOOD	D0458	1,558.3	87.3	17.8
LANSING	D0469	1,953.0	109.8	17.8
SHAWNEE MISSION PUBLIC SC	D0512	30,700.0	1,720.1	17.8
NEWTON	D0373	3,441.8	190.7	18.0
MCPHERSON	D0418	2,653.2	147.0	18.0
GREAT BEND	D0428	3,378.7	188.0	18.0
GODDARD	D0265	2,478.8	136.0	18.2

DISTRICT NAME	#	9-20-94 FTE ENROLLMENT	TOTAL NO. TEACHERS	PUPIL- TEACHER RATIO
MAIZE	D0266	3,803.5	209.4	18.2
CIRCLE	D0375	1,382.5	76.0	18.2
SHAWNEE HEIGHTS	D0450	3,395.9	186.1	18.2
FT LEAVENWORTH	D0207	1,855.5	101.5	18.3
ARKANSAS CITY	D0470	3,104.0	169.9	18.3
EUDORA	D0491	929.5	50.7	18.3
WICHITA	D0259	43,925.8	2,382.1	18.4
VALLEY CENTER PUBLIC SCHO	D0262	2,202.5	118.5	18.6
GARDEN CITY	D0457	6,855.9	368.8	18.6
INDEPENDENCE	D0446	2,325.3	124.6	18.7
JUNCTION CITY	D0475	6,755.0	361.1	18.7
DERBY	D0260	6,371.4	339.4	18.8
MULVANE	D0263	1,879.5	100.0	18.8
ANDOVER	D0385	2,130.3	113.4	18.8
DODGE CITY	D0443	4,717.0	250.9	18.8
LEAVENWORTH	D0453	4,356.2	231.8	18.8
HAYSVILLE	D0261	3,625.2	188.5	19.2
WELLINGTON	D0353	2,013.2	101.9	19.8

STATE TOTALS		441,492.1	27,436.9	
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ACTUAL COST PER PUPIL - ALL USD'S IN KANSAS
1994-1995 SCHOOL YEAR - SORTED BY COST PER PUPIL

USD#	USD NAME	ACTUAL FTE	% OF TOTAL FTE	CUM % OF TOTAL FTE	94-95 CALCULATED OPERATING BUDGET	COST PER PUPIL	LOB % AUTHORIZED	LOB % UTILIZED
453	LEAVENWORTH	4342.2	0.985%	0.985%	16,124,040	3,713	0.00	0.00
290	OTTAWA	2370.7	0.538%	1.522%	8,812,800	3,717	0.00	0.00
469	LANSING	1953	0.443%	1.965%	7,271,640	3,723	0.00	0.00
305	SALINA	7242.7	1.643%	3.608%	27,041,760	3,734	0.00	0.00
260	DERBY	6351.5	1.440%	5.048%	23,796,720	3,747	0.00	0.00
480	LIBERAL	3978	0.902%	5.950%	14,946,480	3,757	0.00	0.00
446	INDEPENDENCE	2325.3	0.527%	6.478%	8,771,400	3,772	0.00	0.00
475	JUNCTION CITY	6740.8	1.529%	8.006%	25,495,200	3,782	0.00	0.00
263	MULVANE	1879.5	0.426%	8.433%	7,118,640	3,788	0.00	0.00
262	VALLEY CENTER P	2202.5	0.499%	8.932%	8,363,480	3,797	0.09	0.09
428	GREAT BEND	3378.7	0.766%	9.698%	12,853,800	3,804	0.00	0.00
402	AUGUSTA	2108.9	0.478%	10.177%	8,044,200	3,814	0.00	0.00
234	FORT SCOTT	2123.2	0.482%	10.658%	8,159,400	3,843	0.00	0.00
445	COFFEYVILLE	2497	0.566%	11.224%	9,607,680	3,848	0.00	0.00
443	DODGE CITY	4603.3	1.044%	12.268%	17,766,720	3,860	0.00	0.00
437	AUBURN WASHBURN	4865	1.103%	13.372%	18,781,560	3,861	0.00	0.00
253	EMPORIA	4544	1.031%	14.402%	17,543,160	3,861	0.00	0.00
353	WELLINGTON	2013.2	0.457%	14.859%	7,787,267	3,868	2.70	2.70
383	MANHATTAN	6425.2	1.457%	16.316%	25,171,387	3,918	3.00	3.00
250	PITTSBURG	2824.3	0.641%	16.956%	11,087,760	3,926	4.50	2.76
373	NEWTON	3442.3	0.781%	17.737%	13,564,530	3,941	5.00	5.00
385	ANDOVER	2128.9	0.483%	18.220%	8,467,805	3,978	4.00	4.00
418	MCPHERSON	2654.5	0.602%	18.822%	10,694,394	4,029	7.50	7.50
308	HUTCHINSON PUBLIC	5017.8	1.138%	19.960%	20,229,264	4,032	7.50	7.50
207	FT LEAVENWORTH	1857	0.421%	20.381%	7,487,568	4,032	10.00	10.00
345	SEAMAN	3399.3	0.771%	21.152%	13,739,508	4,042	6.00	6.00
457	GARDEN CITY	6798	1.542%	22.694%	27,493,690	4,044	4.00	4.00
470	ARKANSAS CITY	3104	0.704%	23.397%	12,641,285	4,073	10.00	5.93
413	CHANUTE PUBLIC	1977	0.448%	23.846%	8,130,702	4,113	25.00	8.55
490	EL DORADO	2271.3	0.515%	24.361%	9,424,689	4,149	8.80	8.80
257	IOLA	1820.5	0.413%	24.774%	7,588,760	4,169	10.00	5.98
503	PARSONS	1885.5	0.428%	25.201%	7,878,420	4,178	10.00	10.00
379	CLAY CENTER	1702.6	0.386%	25.588%	7,131,600	4,189	0.00	0.00
368	PAOLA	1881	0.427%	26.014%	7,894,166	4,197	8.00	7.91
265	GODDARD	2478.8	0.562%	26.576%	10,465,308	4,222	9.00	9.00
450	SHAWNEE HEIGHTS	3395.9	0.770%	27.346%	14,338,555	4,222	8.00	8.00
394	ROSE HILL PUBLIC	1634.1	0.371%	27.717%	6,907,399	4,227	2.00	2.00
261	HAYSVILLE	3625.2	0.822%	28.539%	15,352,160	4,235	25.00	10.03
409	ATCHISON PUBLIC	1633.7	0.370%	28.910%	6,926,157	4,240	1.50	1.50
231	GARDNER-EDGERTON	1909.5	0.433%	29.343%	8,134,780	4,260	15.00	12.79
313	BUHLER	2200.1	0.499%	29.842%	9,427,968	4,285	10.00	9.99
435	ABILENE	1492.5	0.338%	30.180%	6,417,000	4,299	0.00	0.00
497	LAWRENCE	9152.5	2.076%	32.256%	39,675,400	4,335	25.00	16.30
506	LABETTE COUNTY	1747.6	0.396%	32.652%	7,575,764	4,335	4.00	1.34
458	BASEHOR-LINWOOD	1558.3	0.353%	33.005%	6,766,920	4,343	0.00	0.00
382	PRATT	1408	0.319%	33.325%	6,154,920	4,371	0.00	0.00
202	TURNER-KANSAS CITY	3854	0.874%	34.199%	17,006,475	4,413	25.00	13.50
464	TONGANOXIE	1523.6	0.346%	34.544%	6,753,202	4,432	2.00	1.30
500	KANSAS CITY	20951.1	4.751%	39.296%	93,242,867	4,450	25.00	15.35

ACTUAL COST PER PUPIL - ALL USD'S IN KANSAS
1994-1995 SCHOOL YEAR - SORTED BY COST PER PUPIL

USD#	USD NAME	ACTUAL FTE	% OF TOTAL FTE	CUM % OF TOTAL FTE	94-95 CALCULATED OPERATING BUDGET	COST PER PUPIL	LOB % AUTHORIZED	LOB % UTILIZED
320	WAMEGO	1406.1	0.319%	39.615%	6,306,290	4,485	0.00	0.00
465	WINFIELD	2609.3	0.592%	40.206%	11,709,202	4,487	21.60	17.94
232	DESOTO	1942.8	0.441%	40.647%	8,723,394	4,490	25.00	15.00
501	TOPEKA PUBLIC	13649.4	3.095%	43.742%	61,759,758	4,525	25.00	20.43
266	MAIZE	3803.5	0.863%	44.605%	17,241,880	4,533	16.00	15.66
259	WICHITA	43727.4	9.917%	54.522%	198,350,558	4,536	16.73	16.73
315	COLBY PUBLIC SCHOOLS	1322.6	0.300%	54.822%	6,052,320	4,576	0.00	0.00
333	CONCORDIA	1353.4	0.307%	55.128%	6,207,480	4,587	0.00	0.00
267	RENWICK	1517.1	0.344%	55.473%	6,971,069	4,595	6.00	6.00
375	CIRCLE	1382.5	0.314%	55.786%	6,364,440	4,604	0.00	0.00
233	OLATHE	16371.4	3.713%	59.499%	75,454,704	4,609	0.00	25.00
512	SHAWNEE MISSION	30645.4	6.950%	66.449%	143,079,435	4,669	25.00	25.00
204	BONNER SPRINGS	1993.5	0.452%	66.901%	9,402,440	4,717	25.00	23.03
309	NICKERSON	1440.8	0.327%	67.228%	6,850,569	4,755	15.00	6.48
493	COLUMBUS	1374	0.312%	67.539%	6,549,452	4,767	1.54	1.54
367	OSWATOMIE	1173	0.266%	67.805%	5,592,600	4,768	0.00	0.00
348	BALDWIN CITY	1183.4	0.268%	68.074%	5,657,918	4,781	0.00	0.00
434	SANTA FE TRAIL	1353.5	0.307%	68.381%	6,479,957	4,788	4.00	3.92
473	CHAPMAN	1332.5	0.302%	68.683%	6,401,880	4,804	0.00	0.00
489	HAYS	3428.3	0.777%	69.460%	16,506,450	4,815	25.00	25.00
331	KINGMAN	1214.4	0.275%	69.736%	5,848,200	4,816	0.00	0.00
415	HIAWATHA	1210.8	0.275%	70.010%	5,945,760	4,911	0.00	0.00
264	CLEARWATER	1048.3	0.238%	70.248%	5,213,162	4,973	0.00	0.00
495	FT LARNED	1209.2	0.274%	70.522%	6,020,880	4,979	25.00	4.15
417	MORRIS COUNTY	1099.2	0.249%	70.771%	5,477,400	4,983	0.00	0.00
229	BLUE VALLEY	12237.9	2.775%	73.547%	61,073,843	4,991	25.00	25.00
248	GIRARD	1121.5	0.254%	73.801%	5,599,440	4,993	0.00	0.00
508	BAXTER SPRINGS	925.5	0.210%	74.011%	4,635,720	5,009	0.00	0.00
230	SPRING HILL	1260.9	0.286%	74.297%	6,316,210	5,009	25.00	6.68
365	GARNETT	1083	0.246%	74.543%	5,426,280	5,010	0.00	0.00
491	EUDORA	929.5	0.211%	74.753%	4,661,640	5,015	0.00	0.00
416	LOUISBURG	1181.5	0.268%	75.021%	5,933,448	5,022	10.00	3.94
336	HOLTON	1005.5	0.228%	75.249%	5,051,880	5,024	0.00	0.00
466	SCOTT COUNTY	1114	0.253%	75.502%	5,624,294	5,049	3.00	3.00
101	ERIE-ST PAUL	1167	0.265%	75.767%	5,897,360	5,053	25.00	3.50
214	ULYSSES	1689.1	0.383%	76.150%	8,537,600	5,055	25.00	22.18
203	PIPER-KANSAS CITY	1247.4	0.283%	76.433%	6,307,440	5,056	25.00	7.13
364	MARYSVILLE	1037.5	0.235%	76.668%	5,252,040	5,062	0.00	0.00
244	BURLINGTON	970.3	0.220%	76.888%	4,918,680	5,069	0.00	0.00
312	HAVEN PUBLIC SCHOOL	1184	0.269%	77.156%	6,017,812	5,083	10.00	4.31
400	LINDSBORG	989.5	0.224%	77.381%	5,057,640	5,111	0.00	0.00
361	ANTHONY-HARPER	1043	0.237%	77.617%	5,353,740	5,133	0.00	0.00
405	LYONS	867.6	0.197%	77.814%	4,454,280	5,134	0.00	0.00
431	HOISINGTON	835.5	0.189%	78.004%	4,330,080	5,183	0.00	0.00
343	PERRY PUBLIC SCHOOL	1052.3	0.239%	78.242%	5,457,043	5,186	3.00	3.00
441	SABETHA	1067.5	0.242%	78.484%	5,556,160	5,205	10.00	3.54
461	NEODESHA	808.7	0.183%	78.668%	4,214,880	5,212	0.00	0.00
499	GALENA	751.7	0.170%	78.838%	3,934,080	5,234	0.00	0.00
487	HERINGTON	592	0.134%	78.972%	3,100,320	5,237	0.00	0.00

ACTUAL COST PER PUPIL - ALL USD'S IN KANSAS

1994-1995 SCHOOL YEAR - SORTED BY COST PER PUPIL

USD#	USD NAME	ACTUAL FTE	% OF TOTAL FTE	CUM % OF TOTAL FTE	94-95 CALCULATED OPERATING BUDGET	COST PER PUPIL	LOB % AUTHORIZED	LOB % UTILIZED
340	JEFFERSON WEST	886.7	0.201%	79.174%	4,645,080	5,239	0.00	0.00
357	BELLE PLAINE	802.7	0.182%	79.356%	4,208,040	5,242	0.00	0.00
396	DOUGLASS PUBLIC	844.5	0.192%	79.547%	4,458,444	5,279	4.00	3.40
407	RUSSELL COUNTY	1232.8	0.280%	79.827%	6,525,240	5,293	25.00	13.57
389	EUREKA	845.5	0.192%	80.018%	4,484,880	5,304	0.00	0.00
447	CHERRYVALE	642.9	0.146%	80.164%	3,419,460	5,319	0.00	0.00
436	CANEY VALLEY	812.5	0.184%	80.349%	4,322,160	5,320	0.00	0.00
268	CHENEY	688.1	0.156%	80.505%	3,705,840	5,386	0.00	0.00
249	FRONTENAC PUBLIC	582.6	0.132%	80.637%	3,148,200	5,404	0.00	0.00
404	RIVERTON	763	0.173%	80.810%	4,125,600	5,407	0.00	0.00
372	SILVER LAKE	658.5	0.149%	80.959%	3,571,200	5,423	0.00	0.00
352	GOODLAND	1207.1	0.274%	81.233%	6,561,617	5,436	25.00	12.45
211	NORTON COMMUNITY	781.9	0.177%	81.410%	4,251,744	5,438	5.00	4.93
247	CHEROKEE	822.6	0.187%	81.597%	4,481,189	5,448	0.90	0.90
254	BARBER COUNTY N	742	0.168%	81.765%	4,046,400	5,453	0.00	0.00
408	MARION	687.5	0.156%	81.921%	3,753,720	5,460	0.00	0.00
420	OSAGE CITY	638.3	0.145%	82.066%	3,486,600	5,462	12.00	0.00
337	ROYAL VALLEY	826.5	0.187%	82.253%	4,525,560	5,476	0.00	0.00
258	HUMBOLDT	623.5	0.141%	82.394%	3,414,240	5,476	0.00	0.00
205	LEON	810.5	0.184%	82.578%	4,443,480	5,482	0.00	0.00
377	ATCHISON CO COMM	836.5	0.190%	82.768%	4,591,440	5,489	0.00	0.00
239	NORTH OTTAWA CO	734.6	0.167%	82.935%	4,034,178	5,492	0.00	0.00
273	BELOIT	826.4	0.187%	83.122%	4,546,265	5,501	25.00	6.00
327	ELLSWORTH	875	0.198%	83.320%	4,832,380	5,523	25.00	4.09
251	NORTH LYON CO	733.8	0.166%	83.487%	4,059,360	5,532	0.00	0.00
102	CIMARRON-ENSIGN	623	0.141%	83.628%	3,452,040	5,541	5.00	0.00
504	OSWEGO	499	0.113%	83.741%	2,773,980	5,559	0.00	0.00
246	NORTHEAST	634	0.144%	83.885%	3,530,880	5,569	0.00	0.00
325	PHILLIPSBURG	737	0.167%	84.052%	4,104,550	5,569	5.00	4.17
323	POTTAWATOMIE WE	749.5	0.170%	84.222%	4,185,360	5,584	0.00	0.00
460	HESSTON	819	0.186%	84.408%	4,581,440	5,594	10.00	8.27
440	HALSTEAD	763	0.173%	84.581%	4,292,280	5,626	25.00	7.73
449	EASTON	656.5	0.149%	84.730%	3,696,120	5,630	0.00	0.00
378	RILEY COUNTY	665.1	0.151%	84.881%	3,748,320	5,636	0.00	0.00
210	HUGOTON PUBLIC	1007.5	0.228%	85.109%	5,678,658	5,636	17.00	14.76
366	YATES CENTER	640	0.145%	85.254%	3,607,560	5,637	0.00	0.00
237	SMITH CENTER	636.3	0.144%	85.399%	3,591,000	5,644	0.00	0.00
380	VERMILLION	654	0.148%	85.547%	3,696,120	5,652	0.00	0.00
294	OBERLIN	621.5	0.141%	85.688%	3,516,120	5,657	0.00	0.00
208	WAKEENEY	645	0.146%	85.834%	3,649,320	5,658	0.00	0.00
288	CENTRAL HEIGHTS	636.5	0.144%	85.979%	3,601,418	5,658	0.00	0.00
442	NAMAHA VALLEY	517.6	0.117%	86.096%	2,930,040	5,661	0.00	0.00
252	SOUTHERN LYON CO	654.9	0.149%	86.244%	3,709,440	5,664	0.00	0.00
289	WELLSVILLE	751.4	0.170%	86.415%	4,258,926	5,668	5.00	5.00
427	BELLEVILLE	662.5	0.150%	86.565%	3,773,846	5,696	4.00	1.99
483	KISMET-PLAINS	632.5	0.143%	86.709%	3,604,896	5,699	0.00	0.00
240	TWIN VALLEY	560	0.127%	86.836%	3,200,400	5,715	0.00	0.00
421	LYNDON	501.5	0.114%	86.949%	2,871,720	5,726	0.00	0.00
330	WABUNSEE EAST	651.4	0.148%	87.097%	3,732,475	5,730	0.00	0.00

ACTUAL COST PER PUPIL - ALL USD'S IN KANSAS
1994-1995 SCHOOL YEAR - SORTED BY COST PER PUPIL

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321	KAW VALLEY	1056.5	0.240%	87.337%	6,055,120	5,731	15.21	14.90
344	PLEASANTON	422	0.096%	87.432%	2,418,840	5,732	0.00	0.00
346	JAYHAWK	558.5	0.127%	87.559%	3,202,200	5,734	0.00	0.00
342	MCLOUTH	552	0.125%	87.684%	3,168,360	5,740	0.00	0.00
338	VALLEY FALLS	499	0.113%	87.797%	2,871,360	5,754	0.00	0.00
306	SOUTHEAST OF SA	619.5	0.140%	87.938%	3,569,040	5,761	0.00	0.00
419	CANTON-GALVA	473.5	0.107%	88.045%	2,729,160	5,764	0.00	0.00
484	FREDONIA	916.8	0.208%	88.253%	5,294,280	5,775	10.00	9.97
410	DURHAM-HILLSBORO	680.5	0.154%	88.407%	3,930,750	5,776	10.00	6.01
284	CHASE COUNTY	567.2	0.129%	88.536%	3,284,553	5,791	0.00	0.00
272	WACONDA	579.5	0.131%	88.667%	3,358,888	5,796	4.00	2.12
429	TROY PUBLIC SCHOOLS	431	0.098%	88.765%	2,503,080	5,808	0.00	0.00
271	STOCKTON	435	0.099%	88.864%	2,526,480	5,808	0.00	0.00
406	WATHENA	449.5	0.102%	88.966%	2,613,240	5,814	0.00	0.00
398	PEABODY-BURNS	443.5	0.101%	89.066%	2,583,391	5,825	0.00	0.00
360	CALDWELL	346	0.078%	89.145%	2,017,311	5,830	0.00	0.00
393	SOLOMON	408	0.093%	89.237%	2,381,040	5,836	0.00	0.00
347	KINSLEY-OFFERLE	448.7	0.102%	89.339%	2,619,720	5,838	20.00	5.12
287	WEST FRANKLIN	827	0.188%	89.527%	4,832,638	5,844	11.00	7.32
430	SOUTH BROWN COUNTY	703.9	0.160%	89.686%	4,114,440	5,845	10.00	4.97
222	WASHINGTON SCHOOL	419.5	0.095%	89.781%	2,452,165	5,845	0.00	0.00
392	OSBORNE COUNTY	515	0.117%	89.898%	3,011,760	5,848	0.00	0.00
498	VALLEY HEIGHTS	472	0.107%	90.005%	2,760,840	5,849	0.00	0.00
381	SPEARVILLE	320	0.073%	90.078%	1,872,000	5,850	0.00	0.00
374	SUBLETTE	492	0.112%	90.189%	2,879,640	5,853	0.00	0.00
281	HILL CITY	519.3	0.118%	90.307%	3,043,080	5,860	0.00	0.00
454	BURLINGAME	366.2	0.083%	90.390%	2,147,760	5,865	0.00	0.00
358	OXFORD	430	0.098%	90.488%	2,523,240	5,868	0.00	0.00
270	PLAINVILLE	513	0.116%	90.604%	3,012,728	5,873	10.00	6.25
339	JEFFERSON COUNTY	479.5	0.109%	90.713%	2,822,900	5,887	3.00	2.91
286	CHAUTAUQUA COUNTY	492.5	0.112%	90.825%	2,899,800	5,888	0.00	0.00
448	INMAN	479.5	0.109%	90.933%	2,823,951	5,889	7.50	2.21
482	DIGHTON	400.9	0.091%	91.024%	2,361,600	5,891	10.00	0.00
245	LEROY-GRIDLEY	368.5	0.084%	91.108%	2,170,800	5,891	0.00	0.00
355	ELLINWOOD PUBLIC	568.8	0.129%	91.237%	3,354,680	5,898	25.00	4.84
376	STERLING	557	0.126%	91.363%	3,291,480	5,909	10.00	5.18
282	WEST ELK	540.5	0.123%	91.486%	3,194,402	5,910	0.00	0.00
297	ST FRANCIS COMM	437	0.099%	91.585%	2,583,000	5,911	0.00	0.00
412	HOXIE COMMUNITY	480	0.109%	91.694%	2,844,720	5,927	0.00	0.00
318	ATWOOD	467	0.106%	91.800%	2,781,000	5,955	0.00	0.00
459	BUCKLIN	393.5	0.089%	91.889%	2,346,840	5,964	25.00	0.00
235	UNIONTOWN	458.1	0.104%	91.993%	2,732,400	5,965	0.00	0.00
255	SOUTH BARBER	371.3	0.084%	92.077%	2,221,560	5,983	0.00	0.00
481	RURAL VISTA	403	0.091%	92.168%	2,413,080	5,988	0.00	0.00
488	AXTELL	372	0.084%	92.253%	2,227,680	5,988	0.00	0.00
362	PRAIRIE VIEW	888.5	0.201%	92.454%	5,327,388	5,996	10.00	10.00
298	LINCOLN	410	0.093%	92.547%	2,461,320	6,003	0.00	0.00
350	ST JOHN-HUDSON	471	0.107%	92.654%	2,831,720	6,012	10.00	3.47
386	MADISON-VIRGIL	309	0.070%	92.724%	1,857,960	6,013	0.00	0.00

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1994-1995 SCHOOL YEAR - SORTED BY COST PER PUPIL

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243	LEBO-WAVERLY	593.1	0.135%	92.858%	3,566,638	6,014	19.00	7.43
411	GOESSEL	322.3	0.073%	92.932%	1,941,429	6,024	0.00	0.00
356	CONWAY SPRINGS	480.7	0.109%	93.041%	2,896,240	6,025	10.00	5.02
307	ELL-SALINE	421	0.095%	93.136%	2,545,901	6,047	0.00	0.00
335	NORTH JACKSON	415.5	0.094%	93.230%	2,514,600	6,052	0.00	0.00
432	VICTORIA	348	0.079%	93.309%	2,108,880	6,060	0.00	0.00
467	LEOTI	590.5	0.134%	93.443%	3,579,282	6,061	5.00	5.00
388	ELLIS	387.9	0.088%	93.531%	2,356,443	6,075	8.00	4.53
227	JETMORE	302	0.068%	93.600%	1,837,080	6,083	0.00	0.00
463	UDALL	412.5	0.094%	93.693%	2,511,165	6,088	5.00	3.52
200	GREELEY COUNTY	354	0.080%	93.773%	2,157,840	6,096	0.00	0.00
425	HIGHLAND	290.5	0.066%	93.839%	1,771,312	6,097	3.00	2.89
206	REMINGTON-WHITE	555.5	0.126%	93.965%	3,387,960	6,099	10.00	5.07
215	LAKIN	737.5	0.167%	94.133%	4,529,540	6,142	12.40	12.40
256	MARMATON VALLEY	373	0.085%	94.217%	2,292,480	6,146	0.00	0.00
341	OSKALOOSA PUBLIC	727.9	0.165%	94.382%	4,479,494	6,154	12.00	11.95
422	GREENSBURG	370.5	0.084%	94.466%	2,286,902	6,172	25.00	5.90
403	OTIS-BISON	358.5	0.081%	94.548%	2,213,640	6,175	0.00	0.00
439	SEDGWICK PUBLIC	411	0.093%	94.641%	2,539,175	6,178	10.00	9.65
462	CENTRAL	364.8	0.083%	94.723%	2,257,920	6,189	0.00	0.00
329	MILL CREEK VALLEY	580.5	0.132%	94.855%	3,596,200	6,195	10.00	7.47
219	MINNEOLA	267.5	0.061%	94.916%	1,660,680	6,208	0.00	0.00
452	STANTON COUNTY	548.4	0.124%	95.040%	3,426,604	6,248	4.50	4.41
278	MANKATO	303.5	0.069%	95.109%	1,899,440	6,258	5.00	4.40
492	FLINT HILLS	275.5	0.062%	95.171%	1,726,236	6,266	0.00	0.00
426	PIKE VALLEY	293.5	0.067%	95.238%	1,839,600	6,268	0.00	0.00
241	WALLACE COUNTY	292	0.066%	95.304%	1,831,320	6,272	0.00	0.00
334	SOUTHERN CLOUD	267.5	0.061%	95.365%	1,680,840	6,284	0.00	0.00
387	ALTOONA-MIDWAY	379.5	0.086%	95.451%	2,388,310	6,293	25.00	1.97
351	MACKSVILLE	285.5	0.065%	95.516%	1,806,120	6,326	0.00	0.00
332	CUNNINGHAM	320	0.073%	95.588%	2,024,880	6,328	5.00	3.05
479	CREST	306.5	0.070%	95.658%	1,939,680	6,328	5.00	0.94
354	CLAFLIN	342	0.078%	95.735%	2,164,800	6,330	12.00	5.87
438	SKYLINE SCHOOLS	360	0.082%	95.817%	2,278,800	6,330	0.00	0.00
322	ONAGA-HAVENSVILLE	448	0.102%	95.919%	2,845,320	6,351	7.50	5.57
369	BURRTON	308.5	0.070%	95.989%	1,960,080	6,354	15.00	8.29
384	BLUE VALLEY	307.5	0.070%	96.058%	1,957,506	6,366	0.00	0.00
310	FAIRFEILD	471	0.107%	96.165%	3,017,574	6,407	5.00	4.99
311	PRETTY PRAIRIE	321.5	0.073%	96.238%	2,069,431	6,437	6.00	5.98
293	QUINTER PUBLIC	361	0.082%	96.320%	2,324,200	6,438	25.00	5.92
274	OAKLEY	529.9	0.120%	96.440%	3,413,520	6,442	10.00	10.00
477	INGALLS	267	0.061%	96.501%	1,720,080	6,442	0.00	0.00
423	MOUNDRIDGE	454	0.103%	96.604%	2,932,380	6,459	10.00	10.00
395	LACROSSE	365.5	0.083%	96.686%	2,370,390	6,485	7.00	6.63
303	NESS CITY	341.6	0.077%	96.764%	2,215,652	6,486	10.00	7.86
505	CHETOPA	269	0.061%	96.825%	1,746,202	6,491	4.00	4.00
216	DEERFIELD	367.8	0.083%	96.908%	2,394,612	6,511	10.00	10.00
226	MEADE	411	0.093%	97.002%	2,677,422	6,514	25.00	11.12
224	CLIFTON-CLYDE	378	0.086%	97.087%	2,466,240	6,524	12.00	6.48

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359	ARGONIA PUBLIC	257.5	0.058%	97.146%	1,681,560	6,530	0.00	0.00
397	CENTRE	299.8	0.068%	97.214%	1,960,390	6,539	6.00	1.33
220	ASHLAND	266	0.060%	97.274%	1,744,419	6,558	3.12	3.12
456	MARAIS DES CYGN	292	0.066%	97.340%	1,916,920	6,565	9.00	5.40
349	STAFFORD	329.2	0.075%	97.415%	2,171,105	6,595	15.00	10.76
507	SATANTA	361.1	0.082%	97.497%	2,392,375	6,625	12.75	12.46
509	SOUTH HAVEN	241.5	0.055%	97.552%	1,606,320	6,651	0.00	0.00
218	ELKHART	538	0.122%	97.674%	3,587,120	6,668	20.96	20.75
494	SYRACUSE	420.5	0.095%	97.769%	2,804,688	6,670	15.00	14.54
451	B & B	249	0.056%	97.825%	1,667,160	6,695	0.00	0.00
444	LITTLE RIVER	284.5	0.065%	97.890%	1,910,539	6,715	7.00	6.83
486	ELWOOD	209	0.047%	97.937%	1,404,720	6,721	0.00	0.00
328	LORRAINE	549.5	0.125%	98.062%	3,713,166	6,757	15.00	15.00
283	ELK VALLEY	236.8	0.054%	98.116%	1,603,440	6,771	0.00	0.00
363	HOLCOMB	749.5	0.170%	98.286%	5,157,000	6,881	25.00	25.00
433	MIDWAY SCHOOLS	218.6	0.050%	98.335%	1,531,800	7,007	0.00	0.00
285	CEDAR VALE	195	0.044%	98.379%	1,373,760	7,045	0.00	0.00
223	BARNES	345.5	0.078%	98.458%	2,443,320	7,072	10.00	10.00
401	CHASE	203	0.046%	98.504%	1,438,560	7,087	0.00	0.00
238	WEST SMITH COUN	201.5	0.046%	98.549%	1,434,600	7,120	0.00	0.00
212	NORTHERN VALLEY	205	0.046%	98.596%	1,464,120	7,142	0.00	0.00
471	DEXTER	187.5	0.043%	98.638%	1,348,560	7,192	0.00	0.00
511	ATTICA	212.5	0.048%	98.687%	1,544,302	7,267	15.00	8.13
103	CHEYLIN	219	0.050%	98.736%	1,592,280	7,271	0.00	0.00
502	LEWIS	178.5	0.040%	98.777%	1,308,240	7,329	0.00	0.00
279	JEWELL	209	0.047%	98.824%	1,557,738	7,453	5.00	5.00
300	CAMANCHE COUNTY	417	0.095%	98.919%	3,109,950	7,458	25.00	24.97
474	HAVILAND	185.5	0.042%	98.961%	1,385,740	7,470	25.00	4.58
496	PAWNEE HEIGHTS	176	0.040%	99.001%	1,318,320	7,490	0.00	0.00
324	EASTERN HEIGHTS	173	0.039%	99.040%	1,298,443	7,505	0.00	0.00
326	LOGAN	221	0.050%	99.090%	1,661,600	7,519	25.00	9.63
302	SMOKY HILL	182.5	0.041%	99.132%	1,373,120	7,524	8.00	2.59
299	SYLVAN GROVE	188	0.043%	99.174%	1,417,392	7,539	0.00	0.00
291	GRINNELL PUBLIC	164	0.037%	99.211%	1,248,545	7,613	0.00	0.00
292	WHEATLAND	174	0.039%	99.251%	1,326,600	7,624	25.00	0.00
455	HILCREST RURAL	169	0.038%	99.289%	1,293,480	7,654	0.00	0.00
316	GOLDEN PLAINS	164	0.037%	99.326%	1,260,720	7,687	25.00	0.00
314	BREWSTER	147.5	0.033%	99.360%	1,142,280	7,744	0.00	0.00
242	WESKAN	126.8	0.029%	99.389%	985,320	7,771	0.00	0.00
104	WHITE RICK	188	0.043%	99.431%	1,461,726	7,775	5.00	4.90
390	HAMILTON	129.2	0.029%	99.460%	1,006,056	7,787	0.00	0.00
304	BAZINE	129	0.029%	99.490%	1,005,120	7,792	0.00	0.00
228	HANSTON	140	0.032%	99.521%	1,107,720	7,912	0.00	0.00
317	HERNDON	112.5	0.026%	99.547%	893,520	7,942	0.00	0.00
371	MONTEZUMA	182.5	0.041%	99.588%	1,529,336	8,380	25.00	15.24
221	NORTH CENTRAL	161	0.037%	99.625%	1,369,640	8,507	25.00	8.73
269	PALCO	168.5	0.038%	99.663%	1,439,712	8,544	10.00	10.00
468	HEALY PUBLIC SC	100.5	0.023%	99.686%	863,240	8,589	10.00	6.12
213	WEST SOLOMON VA	99	0.022%	99.708%	857,560	8,662	15.00	4.89

ACTUAL COST PER PUPIL - ALL USD'S IN KANSAS

1994-1995 SCHOOL YEAR - SORTED BY COST PER PUPIL

USD#	USD NAME	ACTUAL FTE	% OF TOTAL FTE	CUM % OF TOTAL FTE	94-95 CALCULATED OPERATING BUDGET	COST PER PUPIL	LOB % AUTHORIZED	LOB % UTILIZED
217	ROLLA	197.5	0.045%	99.753%	1,743,750	8,829	25.00	25.00
209	MOSCOW PUBLIC	200	0.045%	99.798%	1,794,510	8,973	25.00	23.63
295	PRAIRIE HEIGHTS	89.5	0.020%	99.819%	806,360	9,010	10.00	6.61
275	TRIPLAINS	120.1	0.027%	99.846%	1,082,440	9,013	25.00	9.18
225	FOWLER	163	0.037%	99.883%	1,487,250	9,124	25.00	24.66
301	NES TRE LA GO	75	0.017%	99.900%	739,800	9,864	25.00	23.74
476	COPELAND	112.5	0.026%	99.926%	1,113,324	9,896	25.00	23.45
399	PARADISE	120.5	0.027%	99.953%	1,198,620	9,947	25.00	23.94
280	WEST GRAHAM-MOR	107	0.024%	99.977%	1,096,650	10,249	25.00	25.00
424	MULLINVILLE	101	0.023%	100.000%	1,044,000	10,337	25.00	25.00
TOTALS:		440,948.20	100.000%		2,082,658,155	1,757,003	2002.30	1306.62

**SALINA PUBLIC SCHOOLS
U.S.D. 305
LEGISLATIVE POSITIONS**

The Salina Public Schools intends to be responsive to our citizens and customers. The Board of Education willingly accepts the challenge of providing a quality education to the learners in Salina. With that in mind we appeal to the Kansas legislature to partner with us in that venture. To keep our commitment we need to:

- Maintain reasonable class sizes
- Retain and attract quality employees
- Implement increased graduation requirements
- Facilitate transition from school to career for our students
- Insure that all students have an opportunity for success after high school
- Increase our graduation rate
- Comply with state and federal legislative mandates

Hence we propose the following legislative positions to support our efforts:

1. The legislature should fund the current school finance formula with provisions for increased costs of educating children.
 - a. Increase correlation weighting by eliminating the four-year phase in schedule.
 - b. Increase Base State Aid Per Pupil to a least \$3,800 with a statutory index for inflation.
 - c. Provide that, for the purpose of computing maximum allowable budget, a school district be allowed to use the previous year's FTE enrollment or the current year's FTE enrollment, whichever is greater.
2. As the base state aid per pupil has not kept pace with inflation the legislature should provide that a local board of education may establish or increase the Local Option Budget up to the maximum of 10 percent with no protest petition (15 to 25% LOB would be subject to protect petition).
3. Because of increased demands of service (i.e., reductions of state services, frequency and severity of student needs) the legislature should provide funding for 100 percent of the excess costs of special education.
4. The legislature should provide for a balanced mix of the three major revenue sources -- property tax, sales tax and income tax -- used to support Kansas public schools.
5. The legislature should increase the weighting factor for at-risk students. (Kansas At Risk students are currently funded lowest in the nation.)

6. The legislature should ensure that area vocational technical schools continue to provide valuable education opportunities to the people of Kansas and to ensure that a well-trained labor pool is available to existing and new industries and businesses, the legislature should provide \$6 million funding for AVTS capital outlay, and a 3 percent increase in postsecondary aid.
7. Because of several recent court decisions since 1991, the legislature should restore school board authority to removed professional employees for good cause, with judicial appeal. A hearing panel should be utilized to determine whether the board acted in good faith.
8. The legislature should provide a funding formula that allows the students in the Salina Public Schools to have access to similar class sizes, technology and facilities as any other Kansas students. Currently, if we were to divide the Salina Public School District into eleven smaller school district, contiguous with elementary boundaries the state funding formula would generate approximately \$15,000,000 additional to educate Salina students. Short of doing that, several possibilities exist to accomplish that end:

Option One: Revise current capital outlay provisions by allowing a minimum dollar per pupil to be funded by local ad valorem levy instead of 4 mills for 5 years.

Option Two: Allow the school district by a majority vote to levy a half cent sales tax for technology (similar to KSU-Salina campus improvements or Saline County Jail Project).

Option Three: Numbers 1a and 2 above.

KANSAS TAXPAYERS NETWORK

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Wichita, KS 67208

316-684-0082

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7 February 1996

Testimony to House Education Committee H.B. 2352

By Karl Peterjohn
Executive Director

KTN has regularly testified in opposition to creating any sort of local income tax. In 1993 and 1994 KTN opposed local income tax proposals before the House Taxation and Senate Assessment and Taxation Committees. I am here today to testify in opposition to H.B. 2352.

There are only a small number of states which currently have any sort of local income tax. With the exception of Missouri, none of the states with local income taxes are adjacent to Kansas. The states with local income taxes are normally those who have raised their property and sales taxes to the point that this is the only remaining fiscal option. Cities with local income taxes include: New York, Cleveland, and Washington, D.C.

Tax Freedom Day is May 4 according to the non partisan Tax Foundation. This is the day in which Kansans stop working for government at all levels and begin working for ourselves. For states like Missouri, Colorado, and Oklahoma have earlier Tax Freedom Days. The Tax Freedom Days for these adjacent states are all in April.

The only feature in these sorts of bills which KTN approves is the requirement for automatic submission to voters. KTN strongly favors voter approval for all property and sales tax increases as well as the creation of any new taxes. KTN opposes this bill.

House Education
2/7/96
Attachment 3



TO: House Committee on Education
FROM: Mark Tallman, Director of Government Relations
DATE: February 7, 1996

RE: **Testimony on H.B. 2352 - Sales and Income Tax for Local Option Budgets**

Mr. Chairman, Members of the Committee:

We appreciate the opportunity to offer comments on H.B. 2352, which would allow school boards to submit to local voters the option of using sales or income taxes to help support local option budgets.

In attempting to determine a position on this bill, we have reviewed the policy positions which have been adopted by our Delegate Assembly. We believe there are two relevant positions within the section dealing with School Finance:

Local Sources. Local tax sources should include the ad valorem property tax and the intangibles tax.

District Wealth. Only tax resources that generate revenue for districts should be used to measure the ability of the district to pay its share its share of educational funding.

Our position on **local sources** specifically supports the use of the property tax, which is currently the only source of local revenue for local option budgets, and the intangibles tax, which is not an option allowed by state law. While this position does not specifically exclude the use of sales and income taxes, when this section of our policies was revised after the 1992 school finance act was passed, we did not include support for these sources for several reasons.

First, there are practical concerns about the ability to effectively implement these taxes. School district boundaries often run across city and county lines, so different rates of school sales taxes might further complicate the rates paid at different retail establishments. Income taxes were "rebated" under the former school finance system, but taxpayers had to "self-identify" their school districts. In urban communities, some taxpayers may not even be sure which district they reside in.

Second, if those concerns can be addressed, our position on **district wealth** means that if additional sources of revenue are made available to districts, then the calculation of state aid for local option budgets should also be adjusted. For example, assume that two districts of similar size have equal assessed valuation per pupil. Under current law, if they each adopt a similar local option budget, their local mill levy should be equal. But if those same two districts have different levels of sales or income,

House Education
2/7/96
Attachment 4

the "wealthier" district should be able to fund its LOB with a lower tax rate from all sources. This would obviously weaken the equalization features of the state school finance system.

We believe that both of these areas of concern must be addressed before the concept of local option sales and income taxes can be considered.

Thank your for your consideration. I will be happy to respond to any questions.



HB 2352

Testimony presented before the House Committee on Education
by Gerald W. Henderson, Executive Director
United School Administrators of Kansas
February 7, 1996

Mister chairman and Members of the Committee:

United School Administrators of Kansas appreciates this opportunity to visit with the committee about funding for local option budgets. We have no particular problem with allowing individual districts the flexibility to fund LOB in the manner best suited to that district, but we are concerned that **1)** the equalization features of the existing LOB will be lost, and **2)** more importantly that the original purpose for local option budgets will be lost.

We are well aware that something must be done to enable the 138 districts with local option budgets which will expire next year to re-authorize those revenues. No school district will avoid the shock waves which will occur if those supplemental budgets are not re-authorized. However, let us not lose sight of what local option budgets were designed for. In 1992, LOB was added to the new finance plan for two reasons. First, some districts were spending in excess of limits the \$3600 Base State Aid Per Pupil would allow. Local option budget was approved to allow those districts to maintain what they were already spending. Secondly, LOB was added to allow some flexibility at the local district level. In the original law, LOB was scheduled to decrease in direct proportion to increases in BSAPP. LOB was designed to disappear over time. The problem of course has been that BSAPP has not been adequately funded, and districts have been forced to turn to LOB for relief. Just like with the old School District Equalization Act, the more wealthy districts seem to have fewer difficulties in providing educational opportunities for their children.

Again, we have no particular problems with the provisions of **HB 2352** which allow for more flexibility. Our only concern is that the committee not lose sight of the purposes for LOB. The courts have not said that a suitable education should be available only to students in districts whose patrons are willing to approve a local option budget. That right is due **all** Kansas children.

House Education
2/7/96
Attachment 5