

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE

The meeting was called to order by Chairman David Corbin at 10:40 a.m. on January 29, 2004, in Room 519-S of the Capitol.

All members were present except:

Senator Edward Pugh  
Senator Greta Goodwin- excused

Committee staff present:

Chris Courtwright, Legislative Research Department  
Martha Dorsey, Legislative Research Department  
Gordon Self, Revisor of Statutes Office  
Shirley Higgins, Committee Secretary

Conferees appearing before the committee:

Sylvia Robinson, Director of Education Policy for Governor Sebelius  
Jerry Mayo, Chairman, Clay County Commission  
G. Craig Weinaug, Douglas County Administrator  
Austin Turney, President, Lawrence Board of Education  
Marty Kobza, Superintendent, Eudora Public Schools  
Mark Tallman, Kansas Association of School Boards  
Leo Kerwin, Wellsville citizen

Others attending:

See Attached List.

Senator Corbin called the Committee's attention to the minutes of the January 27 meeting.

Senator Donovan moved to approve the minutes of the January 27, 2004, meeting, seconded by Senator Buhler. The motion carried.

Sylvia Robinson, Director of Education Policy for Governor Sebelius, requested the introduction of bill regarding the K-12 school finance portion of Governor Sebelius' Education First plan. She informed the Committee that the bill was in its final edit stage and that it should be available by the beginning of next week. She explained that the bill includes language related to the base state aid per pupil, at risk weighting, bilingual weighting, correlation weighting, capital outlay mill levy equalization, voluntary all-day Kindergarten, and health insurance. (Attachment 1) Ms. Robinson noted that she would discuss the bill further at a joint meeting of the Senate Education Committee and the Senate Assessment and Taxation Committee which is scheduled for February 3.

Senator Lee moved to introduce the proposed bill, seconded by Senator Buhler. The motion carried.

For the Committee's information, Senator Corbin noted that the bill will be dually referred to the Senate Assessment and Taxation Committee and the Senate Education Committee. The Tax Committee will work the finance side of the bill, and the Education Committee will work the formula process. The Tax Committee is scheduled to hear the bill on February 5 and 6.

**SB 307-Countywide sales tax for Clay County**

Jerry Mayo, Clay County Commission, testified in support of **SB 307**, which would allow Clay County to place a request on the ballot to extend the county's one-half cent sales tax dedicated to the replacement of county roads and bridges. He noted that the sales tax was originally approved in 2000 by a strong majority of votes. The county would like to extend the sales tax for another five years in order to help fund the replacement of its oldest bridge, which is quickly deteriorating. He commented that the sales tax spreads the tax burden among all taxpayers more evenly than a property tax increase. (Attachment 2)

## CONTINUATION SHEET

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE at 10:40 a.m. on January 29, 2004, in Room 519-S of the Capitol.

As background information, Senator Taddiken explained that Clay County Commissioners have been very "tight fisted" fiscally in the past in response to taxpayers' wishes. As a result, the county's three major bridges deteriorated to the point where the decks literally fell into the river. One bridge was down for five years, and another was down for two years. Now, the commissioners are responding to the taxpayers' request for new bridges. He noted that, basically, the bill would give the Commission the authority to ask taxpayers to vote on extending the tax for five years.

Senator Taddiken moved to recommend SB 307 favorably for passage, seconded by Senator Lee. The motion carried.

### **SB 313—Countywide retailers' sales tax for Douglas County**

Senator Buhler informed the Committee that persons in attendance from the Lawrence area included three school board members from U.S.D. 497, several staff members from the Lawrence City Commission, and the Douglas County Administrator Craig Weinaug. He noted that they requested the bill out of frustration over the lack of sufficient education funding for the county and for cities in the county. He commented that none of them is naive about the probability of the bill passing.

Mr. Weinaug explained that **SB 313** would give Douglas County Commissioners the option to authorize a vote by the citizens of Douglas County to approve a half-cent economic development sales tax to support Douglas County school districts. He noted that the proposal is based on a recently enacted Johnson County sales tax; however, it differs in how the funds will be distributed because Douglas County has already used the statutory authority to adopt a countywide sales tax for other purposes. He explained that the bill provides that the sales tax collected would be distributed directly from the county to the schools based on the number of Douglas County residents enrolled in each district. He noted that the authorization for an election would presumably be pursuant to a request from the county school districts. The voters could approve or disapprove the tax based on whether they felt that their locally elected school officials had justified the need for more funding for their school system. Mr. Weinaug went on to say that many Douglas County residents are very frustrated by the level of funding provided through the current state formula. If the state continues in its failure to meet its constitutional obligation to fund an adequate education, the Douglas County leadership would like the opportunity to call a vote asking county residents if they are willing to increase their taxes to support quality education for their children. He noted that, if the state legislature succeeds in their efforts to adequately fund education for all Kansas residents, there would be no reason for Douglas County to use the legislation. (Attachment 3)

Austin Turney, President of the Lawrence Board of Education, testified in support of **SB 313**. Mr. Turney noted that, because the base state aid per pupil has increased only \$263 during the past eleven years, the present school finance system relies heavily on local support. Lawrence's local option budget (LOB) authority generates approximately \$12 million a year for schools. As state aid has lagged, the LOB has grown to the maximum 25%, and local support has become critical to school funding. Mr. Turney went on to say that the present school finance formula has had a disproportionate negative effect on Lawrence. Lawrence has cut \$7 million during the past three years, and the budget decisions have been painful. He emphasized that the community can no longer stand by and watch an excellent educational system deteriorate as program after program continues to be cut. He explained that, if Douglas County voters approve a countywide half-cent sales tax, it would generate approximately \$4.1 million for Lawrence public schools, \$500,000 each for Baldwin and Eudora schools, and \$650,000 to be split among West Franklin, Shawnee Heights, Santa Fe Trail, Perry Lecompton, and Wellsville public schools based on the number of students served. In conclusion, Mr. Turney commended legislators for their support of quality education for Kansas children but requested that Douglas County be provided with another option to preserve public schools if the 2004 Legislature fails to produce funding needed to maintain educational excellence. (Attachment 4)

Marty Kobza, Superintendent of Eudora Public Schools, testified in support of **SB 313**. At the outset, he explained that Eudora is located near Lawrence in one of the fastest growing areas in Kansas. Eudora's population has nearly doubled in the past decade, and its schools reflect this growth. He went on to say that schools have shifted their focus on individualized student learning and achievement since the Legislature created the QPA system, and more staff is necessary to provide students with additional help. Cuts in state

CONTINUATION SHEET

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE at 10:40 a.m. on January 29, 2004, in Room 519-S of the Capitol.

funding for education has left Eudora with the task of doing more with less. In order to compete for the best teachers and to offer the same opportunities as other school districts in the area, Eudora must look for new sources of income. Mr. Kobza pointed out that, if the sales tax option is not placed on the ballot as a countywide issue, the City of Lawrence will pursue a citywide tax for schools. Since Eudora is a bedroom community, the majority of the citizens of Eudora spend their sales tax dollars in Lawrence and Kansas City. Therefore, Eudora children will not benefit from the majority of Lawrence educational sales tax dollars collected from their parents. He urged the Committee to pass the bill so that Eudora will have an opportunity to maintain educational equity in its unique part of the state if the state does not provide adequate funding for education. (Attachment 5)

Senator Corbin called the Committee's attention to written testimony in support of **SB 313** submitted by David M. Dunfield, Mayor of the City of Lawrence. (Attachment 6)

Mark Tallman, Kansas Association of School Boards (KASB), testified in opposition to **SB 313**. KASB believes that continuing the trend of relying on local tax increases is not the way to fund public education. Instead, KASB supports a broad-based tax increase which will insure suitable funding for every district and every child. Mr. Tallman emphasized that the sales tax proposed in **SB 313** is not equalized. To illustrate the unfairness of continuing to rely on local revenue sources, he discussed a report attached to his written testimony showing the dramatic differences among counties in tax collections, social welfare spending, and population. He noted that an increasing number of school districts have reached the 25% limit on the LOB and, for those districts, turning to the local sales tax as an option is the only remaining legal choice. KASB supports an increase of the sales tax for education, but believes it should be raised statewide with the revenues distributed to schools through the school finance formula for the benefit of all Kansas school children, not just for those who live in communities with economic resources and political will to raise local taxes. In conclusion, he called attention to a chart attached to his written testimony which shows how Kansas compares with other states in the most recent national assessments of reading and math. He pointed out that Kansas ranks seventh in the top ten states, and every state that ranked above Kansas also spent more per student. (Attachment 7)

Leo Kerwin, a Wellsville citizen with a business in Douglas County, remarked that his father once said, "Those that make the laws go to the country club and drink martinis, and those who pay for them go to the bar and drink 3.2 beer." In his opinion, the sales tax is the most unfair of all taxes because the burden is placed on the "little man." He questioned why requests for an increase in taxes is always through an increase in sales taxes.

There being no others wishing to testify, Senator Corbin closed the hearing on **SB 313**.

The meeting was adjourned at 11:35 a.m.

The next meeting is scheduled for February 2, 2004.

# SENATE ASSESSMENT AND TAXATION COMMITTEE GUEST LIST

DATE: January 29, 2004

NAME	REPRESENTING
Tim Carpenter	Lawrence Journal-World
Richard Cunn	KDOH
Austin Tunny	LAWRENCE BOARD OF EDUCATION
Devi Salkind	Lawrence Board of Education
CAROL WEISBAUGH	Douglas Co. Administrator
DAVID COLLIS	CITY OF LAWRENCE
MIKE WILDGEN	" " "
Bruce Passman	USD #497
Cindy Gulich	Lawrence Bd of Education
Mary Rodriguez	USD #497
Julie Boyle	Lawrence USD 497
Geo V. Kern	Walla Walla KS
Bill Brady	SFFF
MARK DESETTI	KNEA
Danielle Noe	Johnson County Gov
TERRY HODSON	KS Farm Bureau
Rob Wood	HEIN Law Firm
HECTOR SMITH	USD 501
Mark Tallman	Ks Assoc of Schwl Boards





## Line Item Explanation of the K-12 Finance Plan

**BSAPP:** The plan increases the BSAPP by \$250 over three years. This is essential to ensure that we keep up with the increasing costs of a qualified teaching force and prevent further erosion of classroom resources.

**At-Risk Weighting:** The at-risk weighting factor is increased from 10% to 25% over three years. This is a critical step in closing the achievement gap and reflects the cost of support programs for our most vulnerable students.

**Bilingual Weighting:** The bilingual weighting factor is increased from 20% to 25% over three years. This reflects the changing demographics of our state and provides additional resources for districts to hire qualified ESL teachers.

**Correlation Weighting:** In anticipation of further legislative action to close the funding gap between large and small schools, the threshold to receive correlation weighting will be lowered to 1,700 students.

**Capital Outlay Mill Levy Equalization:** Future capital outlay resolutions will be limited to 4 mills and the levy equalized under the same formula as the bond and interest state aid. Current resolutions exceeding 4 mills may continue until they are reauthorized. The limit at that time would be 4 mills and equalization aid limited to 4 mills until their resolution is reauthorized.

**Voluntary All-Day Kindergarten:** Funding for optional all-day kindergarten is provided on an incremental plan based on the percentage of students eligible for free or reduced price lunches. By the third year, schools with 36% or more of their students eligible will receive funding. Studies show that students in all-day kindergarten perform better across several achievement measures.

**Parents-as-Teachers:** The plan provides for a 1.5 million dollar increase for the Parents-as-Teachers program over three years. Parents-as-Teachers is a program that addresses a family's total well-being: from early literacy and childcare referral to immunizations and parent enrichment.

**Teacher Mentoring:** The plan provides 1 million dollars for teacher mentoring programs. These programs pair a first year teacher with a more experienced colleague. Data show that such programs significantly reduces the attrition rate for new teachers.

**School Efficiency Reviews:** The plan provides resources for the Division of Budget to offer school district efficiency reviews. At the request of school districts, this team will help identify administrative savings and efficiencies so districts can ensure more money flows into the classrooms.

**Health Insurance:** The plan requires that by July 1, 2007 all school districts provide a health care benefits program for all employees, and that the districts pay the cost of a single membership for participants.

Senate Assessment & Taxation  
1-29-04  
Attachment 1

# SCHOOL FINANCE PLAN

PROGRAM	2003-2004 Current Law	2004-2005 Est. Increase		2005-2006 Est. Increase		2006-2007 Est. Increase	
At-Risk Weighting	10%	15%	\$ 25,400,000	20%	\$ 26,000,000	25%	\$ 26,500,000
Bilingual Weighting	20%	22%	1,100,000	24%	1,200,000	25%	650,000
Correlation Weighting	1,725	1,700	12,200,000				
Base State Aid Per Pupil*	\$ 3,863	\$ 100	58,000,000	\$ 75	43,600,000	\$ 75	43,600,000
TOTAL BSAPP		\$ * 3,963		\$ *4,038		\$ *4,113	
Capital Outlay Mill Rate Equalization**			15,000,000		1,000,000		1,000,000
All-Day Kindergarten*** (Attendance centers with a percent of free and reduced)		60%	17,000,000	48%	10,900,000	36%	11,600,000
Parents as Teachers Weighting			500,000		500,000		500,000
Teacher Mentoring (First-year teachers only)			1,000,000		0		0
Increase Special Education Aid			6,500,000				
Efficiency Audits			250,000				
Est. Cost Per Year			\$ 136,950,000		\$ 83,200,000		\$ 83,850,000

\*Increase \$100 in 2004-05 and \$75 in 2005-06 and 2006-07 or percentage of consumer price index, whichever is higher. Includes adding of special education categorical aid to the BSAPP.

\*\*The capital outlay mill rate will be equalized up to four mills under the same formula as the bond and interest state aid. For example, if 4 mills produces \$100,000 and your state aid ratio was 35%, the school district would receive an additional \$35,000.

\*\*\*4<sup>th</sup> year—districts with 24% free and reduced--\$8,000,000; 5<sup>th</sup> year—districts with 12% free and reduced--\$7,850,000; 6<sup>th</sup> year—districts with less than 12% free and reduced--\$9,400,000. All-day kindergarten is a voluntary program with the decision left to the parent/guardian.

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# Education First Plan

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Dollars are in Millions

Revenue Enhancements/ Economic Growth	FY2005	FY2006	FY2007	FY2008	TOTAL
Sales Tax Increase**	\$61.1	\$45.8	\$42.0	\$10.8	\$159.7
Income Tax Education Surcharge***	\$97.5	\$2.5*	\$2.5*	\$2.5*	\$105.0
School Mill Levy Increase****		\$23.0	\$1.0*	\$26.0	\$ 50.0
<b>Annual Revenue</b>	<b>\$158.6</b>	<b>\$71.3</b>	<b>\$45.5</b>	<b>\$39.3</b>	<b>\$314.7</b>

\*Indicates change in revenue associated with economic growth.

\*\*Sales Tax Rate increases from the current 5.3% to 5.5% in FY 05, 5.6% in FY06, and 5.7% in FY07.

\*\*\*Income Tax Education Surcharge is 5% on personal income only.

\*\*\*\*School mill levy will increase by one mill in FY06, then one more mill in FY08.





January 21, 2004

FROM: Dale M. Dennis, Deputy  
Commissioner of Education

SUBJECT: Estimated Effects of Governor's Revised School Finance Plan

Attached is a computer printout (L0404) which reflects the following.

- Increases BSAPP by \$100 for 2004-05 school year.
- Increases at-risk weighting from 10 to 15 percent.
- Decreases correlation weighting from 1,725 to 1,700 students.
- Increases bilingual education weighting from 20 to 22 percent.
- Equalizes capital outlay mill rate (utilizing 2003 data) up to four mills.
- Implements all-day kindergarten for attendance centers that have 60 percent or more free and reduced price lunch students.

Column 10 indicates the increased revenue for each school district using 2002-03 data.

Please review the attached column explanation carefully.

COMPUTER PRINTOUT L0404

COLUMN EXPLANATION  
(utilizing 2002-03 data unless otherwise noted)

- Column 1 -- Estimated effects of increasing BSAPP by \$100
- 2 -- Estimated effects of increasing at-risk weighting from 10 to 15 percent
- 3 -- Estimated effects of decreasing correlation weighting from 1,725 to 1,700 students
- 4 -- Estimated effects of increasing bilingual education weighting from 20 to 22 percent
- 5 -- 2003-04 Estimated effects of equalizing capital outlay mill rate up to four mills (some districts do not have a capital outlay levy)
- 6 -- 2003-04 Estimated general state aid for all-day kindergarten for all attendance centers that have 60 percent of more free and reduced price lunch students
- 7 -- Total (Columns 1 through 6)

PAL

1-6

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
COUNTY NAME	#	\$100	15%	1700	22%	CAPITAL	KDGR 60%
DISTRICT NAME	#	BASE BPP	AT RISK	CORRLATION	BILING	OUTLAY	FREE/REDUCED
*****							
							TOTAL (1 THRU 6)
ALLEN	001						
MARMATON VALLEY	D0256	68,100	23,312	0	0	0	91,412
IOLA	D0257	188,670	109,487	0	0	0	356,102
HUMBOLDT	D0258	87,210	29,974	0	0	19,593	136,777
ANDERSON	002						
GARNETT	D0365	157,320	64,942	0	0	0	222,262
CREST	D0479	47,820	14,571	0	0	0	62,391
ATCHISON	003						
ATCHISON CO COM	D0377	119,610	34,127	0	0	0	153,737
ATCHISON PUBLIC	D0409	190,940	145,289	0	0	71,661	407,890
BARBER	004						
BARBER COUNTY N	D0254	100,650	27,060	0	0	13,543	141,253
SOUTH BARBER	D0255	54,830	17,059	0	0	0	71,889
BARTON	005						
CLAFLIN	D0354	55,820	5,818	0	0	13,236	74,874
ELLINWOOD PUBLI	D0355	86,330	24,145	0	0	20,056	130,531
GREAT BEND	D0428	352,210	242,703	134,001	13,956	135,102	1,111,684
HOISINGTON	D0431	103,820	35,375	0	0	0	139,195
BOURBON	006						
FORT SCOTT	D0234	233,990	150,275	87,185	426	11,476	651,393
UNIONTOWN	D0235	81,260	30,379	0	0	0	111,639
BROWN	007						
HIAWATHA	D0415	148,160	59,531	0	0	43,829	251,520
SOUTH BROWN COU	D0430	107,830	51,611	0	2,482	29,101	191,024
BUTLER	008						
BLUESTEM	D0205	116,990	30,379	0	0	33,477	180,846
REMINGTON-WHITE	D0206	87,800	19,140	0	0	17,460	124,400
CIRCLE	D0375	202,980	47,875	0	0	7,985	258,840
ANDOVER	D0385	388,210	49,530	139,527	20	128,614	705,901
ROSE HILL PUBLI	D0394	202,210	34,137	77,432	0	73,797	387,576
DOUGLASS PUBLIC	D0396	127,710	31,629	0	0	34,525	193,864
AUGUSTA	D0402	242,640	90,753	93,216	0	94,862	521,471
EL DORADO	D0490	240,950	130,708	92,313	0	99,419	563,390
FLINTHILLS	D0492	56,460	13,312	0	0	3,105	72,877
CHASE	009						
CHASE COUNTY	D0284	79,510	24,135	0	0	0	103,645

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PAC 3		(1)	(2)	(3)	(4)	(5)	(6)	(7)
COUNTY NAME	#	\$100	15%	1700	22%	CAPITAL	KDGR 60%	TOTAL
DISTRICT NAME	#	BASE BPP	AT RISK	CORRLATION	BILING	OUTLAY	FREE/REDUCED	(1 THRU 6)
*****								
DECATUR 020								
OBERLIN	D0294	80,580	22,481	0	0	13,220	0	116,281
PRAIRIE HEIGHTS	D0295	20,360	2,082	0	0	493	0	22,935
DICKINSON 021								
SOLOMON	D0393	71,250	19,149	0	0	20,633	0	111,032
ABILENE	D0435	176,650	69,105	0	0	62,159	0	307,914
CHAPMAN	D0473	156,130	39,538	0	0	49,982	0	245,650
RURAL VISTA	D0481	72,980	19,566	0	0	18,997	0	111,543
HERINGTON	D0487	80,130	25,385	0	0	22,130	0	127,645
DONIPHAN 022								
WATHENA	D0406	67,120	14,977	0	0	0	0	82,097
HIGHLAND	D0425	48,340	10,397	0	0	0	0	58,737
TROY PUBLIC SCH	D0429	63,620	15,819	0	0	0	0	79,439
MIDWAY SCHOOLS	D0433	41,980	8,733	0	0	0	0	50,713
ELWOOD	D0486	54,140	26,227	0	0	14,675	38,630	133,672
DOUGLAS 023								
BALDWIN CITY	D0348	170,270	29,131	0	0	57,753	0	257,154
EUDORA	D0491	155,650	36,634	0	0	56,941	0	249,225
LAWRENCE	D0497	1,110,550	410,878	431,566	4,437	0	137,137	2,094,568
EDWARDS 024								
KINSLEY-OFFERLE	D0347	51,260	19,982	0	1,955	0	0	73,197
LEWIS	D0502	35,450	10,408	0	0	0	0	45,858
ELK 025								
WEST ELK	D0282	79,790	33,711	0	0	17,357	0	130,858
ELK VALLEY	D0283	44,500	25,385	0	0	2,713	25,110	97,708
ELLIS 026								
ELLIS	D0388	61,930	10,408	0	0	10,381	0	82,719
VICTORIA	D0432	50,650	6,245	0	0	8,104	0	64,999
HAYS	D0489	375,460	136,130	140,886	982	111,639	59,877	824,974
ELLSWORTH 027								
ELLSWORTH	D0327	103,950	24,135	0	0	30,353	0	158,438
LORRAINE	D0328	82,960	24,562	0	0	0	27,041	134,563
FINNEY 028								
HOLCOMB	D0363	142,340	46,616	0	4,030	0	0	192,986
GARDEN CITY	D0457	865,020	673,573	315,680	112,730	313,337	1,031,421	3,311,761
FORD 029								
SPEARVILLE	D0381	56,020	5,818	0	0	15,110	0	76,948
DODGE CITY	D0443	728,830	611,118	237,365	156,324	0	865,312	2,598,949
BUC	D0459	53,760	17,475	0	446	9,655	0	81,336



PAC 5

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
COUNTY NAME	#	\$100	15%	1700	22%	CAPITAL	KDGR 60%	TOTAL
DISTRICT NAME	#	BASE BPP	AT RISK	CORRLATION	BILING	OUTLAY	FREE/REDUCED	(1 THRU 6)
*****								
HASKELL 041								
SUBLETTE	D0374	77,840	29,964	0	5,429	0	0	113,233
SATANTA	D0507	72,270	27,475	0	9,430	0	0	109,175
HODGEMAN 042								
JETMORE	D0227	55,660	9,992	0	0	11,274	0	76,926
HANSTON	D0228	29,060	9,149	0	0	0	0	38,209
JACKSON 043								
NORTH JACKSON	D0335	73,980	17,068	0	0	16,875	0	107,923
HOLTON	D0336	156,990	37,457	0	0	48,481	0	242,928
ROYAL VALLEY	D0337	137,530	52,038	0	0	33,638	0	223,206
JEFFERSON 044								
VALLEY FALLS	D0338	71,330	17,475	0	0	19,319	0	108,124
JEFFERSON COUNT	D0339	84,840	17,890	0	0	22,393	0	125,123
JEFFERSON WEST	D0340	138,570	24,968	0	0	41,300	0	204,838
OSKALOOSA PUBLI	D0341	107,520	33,294	0	0	30,466	0	171,280
MCLOUTH	D0342	87,330	13,322	0	0	25,489	0	126,141
PERRY PUBLIC SC	D0343	148,090	37,883	0	0	43,659	0	229,632
JEWELL 045								
WHITE ROCK	D0104	31,110	5,818	0	0	0	0	36,928
MANKATO	D0278	46,390	16,642	0	0	12,030	0	75,062
JEWELL	D0279	38,080	8,326	0	0	1,005	0	47,411
JOHNSON 046								
BLUE VALLEY	D0229	2,285,910	52,860	770,024	2,968	0	0	3,111,762
SPRING HILL	D0230	183,000	23,719	0	0	68,679	0	275,398
GARDNER-EDGERTO	D0231	355,600	77,431	133,048	40	115,417	0	681,536
DESOTO	D0232	488,430	70,771	169,209	6,908	82,762	0	818,080
OLATHE	D0233	2,465,610	360,922	914,640	4,983	260,969	0	4,007,124
SHAWNEE MISSION	D0512	3,245,170	508,719	1,273,973	15,405	0	0	5,043,267
KEARNY 047								
LAKIN	D0215	112,050	44,127	0	5,500	0	0	161,677
DEERFIELD	D0216	58,280	34,970	0	9,390	0	46,356	148,996
KINGMAN 048								
KINGMAN-NORWICH	D0331	161,010	55,785	0	0	10,766	0	227,561
CUNNINGHAM	D0332	51,190	13,738	0	0	0	13,521	78,449
KIOWA 049								
GREENSBURG	D0422	51,240	14,155	0	0	0	0	65,395
MULLINVILLE	D0424	27,270	7,483	0	0	0	3,863	38,616
HAVILAND	D0474	35,950	11,240	0	0	0	23,178	70,368

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COUNTY NAME	#	(1)	(2)	(3)	(4)	(5)	(6)	(7)
DISTRICT NAME	#	\$100 BASE BPP	15% AT RISK	1700 CORRLATION	22% BILING	CAPITAL OUTLAY	KDGR 60% FREE/ REDUCED	TOTAL (1 THRU 6)
*****								
MCPHERSON	059							
SMOKY VALLEY	D0400	142,540	20,805	0	0	43,438	0	206,783
MCPHERSON	D0418	283,190	77,016	110,756	20	50,602	0	521,584
CANTON-GALVA	D0419	69,820	13,727	0	0	14,820	0	98,367
MOUNDRIDGE	D0423	113,920	3,747	0	0	7,025	0	124,692
INMAN	D0448	75,610	12,479	0	0	0	0	88,089
MEADE	060							
FOWLER	D0225	35,680	14,977	0	963	0	0	51,620
MEADE	D0226	77,510	20,389	0	1,063	0	0	98,962
MIAMI	061							
OSAWATOMIE	D0367	161,300	84,083	0	0	0	0	245,383
PAOLA	D0368	237,740	74,101	89,039	0	87,580	0	488,460
LOUISBURG	D0416	185,610	19,982	0	0	0	0	205,592
MITCHELL	062							
WACONDA	D0272	82,410	22,897	0	0	23,190	17,384	145,881
BELOIT	D0273	113,950	29,974	0	0	25,411	0	169,335
MONTGOMERY	063							
CANEY VALLEY	D0436	134,170	46,209	0	0	0	0	180,379
COFFEYVILLE	D0445	237,090	177,760	88,077	0	0	241,438	744,365
INDEPENDENCE	D0446	235,420	135,704	89,942	0	68,258	0	529,324
CHERRYVALE	D0447	93,040	44,544	0	0	0	0	137,584
MORRIS	064							
MORRIS COUNTY	D0417	143,180	50,372	0	0	40,802	0	234,354
MORTON	065							
ROLLA	D0217	46,810	22,064	0	6,005	0	0	74,879
ELKHART	D0218	95,590	29,141	0	5,926	0	0	130,657
NEMAHA	066							
SABETHA	D0441	140,000	36,208	0	0	44,310	0	220,518
NEMAHA VALLEY S	D0442	80,760	14,571	0	0	0	0	95,331
B & B	D0451	48,390	14,986	0	0	0	0	63,376
NEOSHO	067							
ERIE-ST PAUL	D0101	158,600	64,100	0	0	42,955	0	265,655
CHANUTE PUBLIC	D0413	213,910	124,047	82,085	0	79,954	0	499,996
NESS	068							
NES TRE LA GO	D0301	11,150	2,488	0	0	0	0	13,638
SMOKY HILL	D0302	28,300	6,660	0	0	0	0	34,960
NESS CITY	D0303	50,120	6,660	0	0	703	0	57,483
BAZJ'	D0304	20,720	3,747	0	0	0	0	24,467

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COUNTY NAME	#	(1)	(2)	(3)	(4)	(5)	(6)	(7)
DISTRICT NAME	#	\$100 BASE BPP	15% AT RISK	1700 CORRLATION	22% BILING	CAPITAL OUTLAY	KDGR 60% FREE/ REDUCED	TOTAL (1 THRU 6)
RENO	078							
BUHLER	D0313	254,260	77,848	95,518	30	91,072	32,836	551,564
REPUBLIC	079							
PIKE VALLEY	D0426	50,000	18,318	0	0	5,566	0	73,884
BELLEVILLE	D0427	85,410	23,719	0	0	0	0	109,129
HILLCREST RURAL	D0455	30,430	9,575	0	0	0	17,384	57,389
RICE	080							
STERLING	D0376	79,420	25,394	0	0	0	0	104,814
CHASE	D0401	34,330	11,646	0	0	0	0	45,976
LYONS	D0405	127,550	82,001	0	3,981	39,261	139,068	391,861
LITTLE RIVER	D0444	50,690	7,910	0	0	0	0	58,600
RILEY	081							
RILEY COUNTY	D0378	99,930	20,399	0	0	17,920	0	138,249
MANHATTAN	D0383	603,860	202,738	229,875	7,434	72,465	125,548	1,241,920
BLUE VALLEY	D0384	50,150	6,660	0	0	0	0	56,810
ROOKS	082							
PALCO	D0269	34,060	9,564	0	0	0	0	43,624
PLAINVILLE	D0270	63,980	17,059	0	0	3,727	0	84,766
STOCKTON	D0271	65,590	19,972	0	0	15,166	0	100,728
RUSH	083							
LACROSSE	D0395	58,660	18,318	0	0	6,291	0	83,269
OTIS-BISON	D0403	50,180	14,977	0	0	0	0	65,157
RUSSELL	084							
PARADISE	D0399	32,120	7,483	0	0	0	11,589	51,192
RUSSELL COUNTY	D0407	147,530	59,520	0	0	43,847	0	250,897
SALINE	085							
SALINA	D0305	877,970	473,739	319,887	3,890	300,856	272,342	2,248,684
SOUTHEAST OF SA	D0306	105,780	15,819	0	0	0	0	121,599
ELL-SALINE	D0307	75,120	12,479	0	0	20,402	0	108,001
SCOTT	086							
SCOTT COUNTY	D0466	140,140	41,630	0	3,951	19,103	0	204,824
SEDGWICK	087							
WICHITA	D0259	5,411,070	4,876,122	1,994,402	284,329	1,959,636	5,361,844	19,887,403
DERBY	D0260	749,670	261,020	280,015	1,489	74,114	152,589	1,518,897
HAYSVILLE	D0261	494,930	204,820	186,393	3,504	174,328	0	1,063,975
VALLEY CENTER P	D0262	262,760	57,866	99,715	0	110,400	0	530,741
MULVANE	D0263	218,910	54,952	83,454	0	0	0	357,316
CLEF	D0264	165,140	28,725	0	0	46,594	0	240,459
GOE	D0265	454,170	67,431	163,614	0	177,530	0	862,745

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
COUNTY NAME DISTRICT NAME	# #	\$100 BASE BPP	15% AT RISK	1700 CORRELATION	22% BILING	CAPITAL OUTLAY	KDGR 60% FREE/ REDUCED	TOTAL (1 THRU 6)
*****								
THOMAS	097							
BREWSTER	D0314	32,670	7,493	0	0	0	0	40,163
COLBY PUBLIC SC	D0315	149,960	44,534	0	10	0	0	194,504
GOLDEN PLAINS	D0316	38,100	16,642	0	20	5,865	23,178	83,805
TREGO	098							
WAKEENEY	D0208	73,860	14,571	0	0	8,597	0	97,028
WABAUNSEE	099							
MILL CREEK VALL	D0329	87,230	18,318	0	0	18,544	0	124,092
WABAUNSEE EAST	D0330	88,300	19,140	0	0	15,676	0	123,116
WALLACE	100							
WALLACE COUNTY	D0241	47,310	14,144	0	0	0	0	61,454
WESKAN	D0242	28,980	8,316	0	0	0	0	37,296
WASHINGTON	101							
NORTH CENTRAL	D0221	28,700	5,829	0	0	0	0	34,529
WASHINGTON SCHO	D0222	58,880	14,977	0	0	0	0	73,857
BARNES	D0223	65,000	21,648	0	0	9,687	0	96,335
CLIFTON-CLYDE	D0224	58,620	17,890	0	0	9,391	0	85,901
WICHITA	102							
LEOTI	D0467	79,610	27,882	0	7,860	0	0	115,352
WILSON	103							
ALTOONA-MIDWAY	D0387	54,480	17,901	0	0	0	0	72,381
NEODESHA	D0461	119,620	52,038	0	0	0	0	171,658
FREDONIA	D0484	125,730	58,689	0	0	0	0	184,419
WOODSON	104							
WOODSON	D0366	92,530	38,300	0	0	20,742	0	151,572
WYANDOTTE	105							
TURNER-KANSAS C	D0202	441,000	252,694	159,021	9,906	173,621	86,918	1,123,160
PIPER-KANSAS CI	D0203	166,560	10,823	0	0	66,828	0	244,211
BONNER SPRINGS	D0204	254,570	89,911	93,197	0	103,146	0	540,824
KANSAS CITY	D0500	2,337,030	2,621,024	862,755	113,693	936,053	2,796,812	9,667,367
*****								
STATE TOTALS		57,921,790	25,407,052	13,552,633	1,073,821	12,444,347	17,035,847	127,435,490

11-1



# KANSAS

OFFICE OF THE GOVERNOR

KATHLEEN SEBELIUS, GOVERNOR

January 28, 2004

Representative Kathe Decker  
303-N

Dear Representative Decker,

I am writing to suggest an issue for the consideration of the Select Joint Committee on School Finance.

As you know, my original Education First proposal called for special education funding to be added to the base state aid per pupil and thus be distributed according to student census models. This plan has a number of advantages—it discourages over-identifying special education students and reduces the administrative burden associated with accounting for teacher time. It also corrects a long-standing policy that allocates resources based on the number of special education teachers rather than on the number of special education pupils.

Changing the distribution formula for any education funding creates the possibility for some winners and losers. The use of the census model for distributing special education funding has its merits, but also has a negative funding impact on a number of school districts that have excellent services for special needs children.

I know that this topic has been discussed by the Legislature in the past, and no satisfactory resolution has been reached. It is clear that we need more discussion and debate on this important topic.

Since the Select Joint Committee is assigned to look at the funding formula, I would ask that this topic be specifically considered, that various alternatives be weighed, and that the Committee make a recommendation on whether or not the allocation of these funds should be changed. Working together, I believe we can develop a plan to adequately and appropriately fund special education services.

Thus, I request the Select Joint Committee on School Finance investigate and hear testimony regarding alternative methods for the distribution of special education funds, and make a recommendation which can be included in future funding formulas.

Sincerely,



Kathleen Sebelius  
Governor of the State of Kansas

KS/ao/pl

CC: Select Joint Committee on School Finance

Capitol, 300 SW 10th Ave., Ste. 212S, Topeka, KS 66612-1590

Voice 785-296-3232

Fax 785-296-7973

[www.ks.gov/governor.org](http://www.ks.gov/governor.org)

[governor@state.ks.us](mailto:governor@state.ks.us)

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DAVID THURLOW  
JERRY MAYO  
RANDY RUNDLE

# CLAY COUNTY

P.O. BOX 98  
CLAY CENTER, KANSAS 67432  
(785) 632-5237 FAX (785) 632-5856



## OFFICE OF COUNTY COMMISSIONERS

Jerry F. Mayo  
Chairman, Clay County Commission  
Testimony Before Senate Assessment and Taxation Committee  
January 29, 2004  
**SB307**  
One-half cent sales tax extension

Mr. Chairman and distinguished committee members:

Thank you for the opportunity to meet with you this morning to discuss SB307 which would allow Clay County to place a request to extend the County's one-half cent sales tax on the ballot. This sales tax was originally approved by a strong majority of Clay County voters in 2000 and we began collecting the taxes in 2001. This sales tax is dedicated to the replacement of roads and bridges in Clay County.

Clay County has three major river bridges across the Republican River, the Broughton Bridge, the Clifton Bridge, and the Morganville Bridge. We have recently replaced the Broughton and Clifton bridges. Both replacements were necessary due to structural damage. The Morganville Bridge, which is the oldest bridge of the three, is an outdated structure that is quickly deteriorating and will need replaced very soon. This is the bridge replacement we intend to fund with the sales tax.

In our first years of collection of the sales tax we have funded the replacement of the Clifton Bridge. This bridge is a vital link connecting the city of Clifton to the rest of the county. The total cost of this bridge was approx. \$1.6 million, completely funded through the original half-cent sales tax. This was accomplished by issuing bonds for the construction of the bridge and then repaying the bonds from the proceeds of the original sales tax collections.

The Morganville Bridge is another bridge connecting the city of Morganville to the western part of our county. Absence of this bridge would disadvantage approximately 60 to 70 families who use the Morganville Coop alone. Again we anticipate issuing bonds to cover the cost of construction and repaying the bonds via the renewal of the one-half cent sales tax supplemented by our 2-mill special bridge levy.

In Clay County, this one-half cent sales tax generates approximately \$30,000 per month or \$360,000 per year. At this rate Clay County will have approximately \$200,000 remaining from the first 5 years of this special sales tax. We would like to extend this

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1-29-04  
Attachment 2*

sales tax for another 5 years to fund the replacement of the Morganville Bridge. This bridge is estimated to cost in the range of \$2.6 to \$2.9 million dollars, dependent upon the design selected. At the current levels an additional 5 years of sales tax collection should generate approximately \$1.8 million. Coupled with the \$200,000 remaining from the initial authorization, Clay County would have approximately \$2 million in sales tax collections to devote toward replacement of the Morganville Bridge. This would leave \$600,000 to \$900,000 for the county to fund via other sources.

The Clay County Commission feels this is an exceptionally good avenue for funding of such a project for the following reasons:

1. The sales tax has been in place for 3 years and the public is accustomed to paying this tax.
2. The property tax burden on the Clay County property owner has increased due to the loss of Demand Transfers and we wish to minimize any further burden. To raise this amount via property taxes would equate to a 6 to 7 mill increase to the Clay County property owner.
3. A sales tax distributes the tax burden more proportionally than a property tax increase. We feel our property tax mill levy is at the point it has become a uneven burden upon the property owners. This sales tax helps spread the tax burden among all taxpayers more evenly.

On behalf of the Clay County Commission, we would ask that you act favorably upon our request and thank you for your time and consideration. If you have further questions, I would be most happy to visit with you anytime. My contact information is at the bottom of the page.

Respectfully submitted,



Jerry Mayo, Chairman  
Clay County Board of County Commissioners

Home           785-632-3535  
Business       785-632-2656  
Fax             785-632-2755  
Email           mayos@kansas.net

Testimony of G. Craig Weinaug, Douglas County Administrator, with regard to SB 313  
January 29, 2004

Dear Chairman Corbin and Members of the Senate Assessment and Taxation Committee:

SB-313 would give the Douglas County Commissioners the option to authorize a vote of the citizens of Douglas County to approve a half-cent economic development sales tax to support the school districts of Douglas County. The proposal to support school districts through a county sales tax, is based on the recently enacted Johnson County sales tax, but this proposal differs from the Johnson County sales tax in how the funds would be distributed. The Johnson County sales tax vote was authorized under existing statutes that provide for a countywide sales tax which is divided by a statutory formula between the county and city governments, based on population and property taxes levied. Douglas County cannot use this statute for this purpose because we have already adopted a countywide sales tax for other purposes.

The Douglas County Commission decided to seek this legislation based upon actual requests received from all of the school boards that provide an education to the children of our county. Collectively, members of these school boards were elected by our residents for the very specific task of providing the best education possible for our children at an affordable cost. All of these school boards are telling us that they need more funding to do the job.

If SB-313 were enacted, it would authorize (not mandate) the Douglas County Commissioners to propose a ½ sales tax to support economic development by subsidizing the Douglas County School Districts. The funds would not be funneled through the municipalities, as is done in Johnson County. Rather the funds would be distributed from the county to each of the Douglas County school districts based on the number of Douglas County residents enrolled with each district.

The authorization for an election would presumably be pursuant to a request from the county school districts to authorize a vote based on their critical financing needs to fund the education needs of our Douglas County children. The voters could approve or disapprove this tax based on whether they felt that their locally elected school officials had adequately justified why their school systems required more funding.

Attached is a table which provides an estimate of how much revenue could be generated locally for the school districts that serve residents of Douglas County through this proposal.

Many residents of our county are very frustrated by the level of funding that has been provided to our schools through the current state formula. The Douglas County school districts have had to make drastic cuts in educational services to our children over the last few years. Most of our residents would agree that the responsibility for funding our schools rests with the state legislature, to assure that the quality of a child's education is adequate, whether he resides in the poorest county of the state or the richest county of the state. But if the state continues in its failure to meet its constitutional obligation to fund an adequate education for all of its children, the leadership of Douglas County would like the opportunity to see if the residents of Douglas County are willing to increase their taxes to support a quality education for our children.

Education for our children costs money, and an adequate, quality education costs significantly more than we are currently spending. The legislature has an extremely difficult task ahead in finding a way to fund an adequate and equitable education for all Kansas children, while at the same time keeping taxes as low as possible. Unfortunately, it is a very real possibility that the legislature will not be able to reach the consensus necessary to fund education adequately.

We therefore propose this legislation which would at least enable the residents of Douglas County to consider whether they are willing to pay higher taxes to fund a quality education for our children. If the state legislature succeeds in their efforts to adequately fund education for all Kansas residents, there would hopefully never be a reason for the Douglas County to use this legislation.

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Attachment 3



## School-Economic Development Sales Tax

School District	# of Douglas County Students	Estimate of Revenue Generation
Lawrence USD 497	9789	\$4,434,808.56
Baldwin USD 348	1364	\$ 617,946.56
Eudora USD 491	1248	\$ 565,393.92
Perry USD 343	449	\$ 203,414.96
Wellsville USD 289	59	\$ 26,729.36
Santa Fe Trail USD 434	45	\$ 20,386.80
West Franklin USD 287	2	\$ 906.08
Shawnee Heights USD	34	\$ 15,403.36
	12990	\$5,884,989.60
	\$ 453.04	per pupil

## *TESTIMONY*

BEFORE: Committee on Assessment and Taxation  
FROM: Austin Turney, President, Lawrence Board of Education  
DATE: January 29, 2004  
RE: SB 313

Good morning, Mr. Chairman and committee members. I'm Austin Turney, president of the Lawrence Board of Education. Thank you for the opportunity to submit testimony in favor of Senate Bill 313.

We believe that it is the state's responsibility to adequately fund public education for the children of Kansas, as is directed by the Kansas Constitution. Because the Base State Aid Per Pupil has increased only \$263 or less than one percent a year for 11 years, the present school finance system relies heavily on local support. Our Local Option Budget authority in Lawrence generates approximately \$12 million a year for our schools. As state aid has lagged behind, our LOB has grown to the maximum 25%. Local support has become critical to school funding.

Douglas County citizens have demonstrated a willingness to do what it takes to maintain high quality educational systems in order to protect and promote the economic vitality of our communities. Our neighboring school districts in Johnson County, with whom we compete for recruiting high quality teaching staff, are already benefiting from a Johnson County sales tax. A beginning teacher already makes \$3,100 more in Olathe, \$3,600 more in Blue Valley, \$3,800 more in Desoto, and \$4,800 more in Shawnee Mission than a beginning teacher in Lawrence.

The present school finance formula has had a disproportionate negative effect on Lawrence. We've cut \$7 million during the past three years and still managed to decrease our local mill levy by 7.5 mills and improve teacher compensation by 4.8, 5, and 3.5%, respectively. Our budget decisions have been painful. We've closed four elementary schools, eliminated full-day kindergarten, increased student fees, and initiated a pay-to-ride transportation program and a pay-to-play student activities program. We've reduced administrators, teachers, counselors, and nurses, and eliminated several academic courses and student activity programs. I believe that our community will no longer stand by and watch the excellent educational system we have created deteriorate as we continue to cut program after program.

The Lawrence school board has discussed the proposal contained in Senate Bill 313 with the Lawrence city and Douglas county commissions, as well as representatives of the seven other school districts serving children who reside in Douglas County. Together, we decided to pursue this legislation. This bill would give the Douglas County Commission the authority, by majority vote, to call for a countywide sales tax election.

If Douglas County voters approve, a countywide half-cent sales tax would generate approximately \$4.1 million for Lawrence Public Schools, \$500,000 each for Baldwin and Eudora schools, and about \$650,000 to be split among West Franklin, Shawnee Heights, Santa Fe Trail, Perry Lecompton, and Wellsville public schools based on the number of students served. The local school boards would determine how revenues raised by this tax would be spent depending on the needs of students in each community. The Douglas County Commission would determine whether to include a sunset provision.

We commend our legislators for supporting high quality education for all kids in Kansas. We understand the state revenue picture and the politics of tax increases. We have high expectations for the work you will accomplish this session and hope that adequate and equitable funding for K-12 education is achieved. If that work fails to produce the funding needed to maintain educational excellence, we respectfully request that you provide us with another option, an opportunity for our local citizens to preserve their public schools. I am happy to answer any questions at this time.

*Senate Assessment & Taxation  
1-29-04 Attachment 4*

Marty Kobza  
U.S.D. #491 Eudora

Honorable Senators, I would like to thank you for the opportunity to speak to you today on behalf of the Eudora School Board and the children of Eudora. For those of you who are not familiar with Eudora I would like to take a little time to share some information about our community and our schools.

Eudora is located along the K-10 corridor, one of the fastest growing areas in Kansas. The population of the Eudora community has nearly doubled in the past decade. Our schools are a reflection of this growth. Eight years ago the community opened a new high school and a new elementary school. This fall we opened another new high school and renovated the former high school into the middle school. The former middle school is being used as a vocational school and a community center.

Education in Eudora, as in many areas in Kansas, has changed significantly since the time we were in school. The majority of the change occurred when the Kansas Legislature demonstrated great wisdom and foresight by creating the QPA system. QPA forced educators and community members to look at schools differently. The focus used to be the number of books in the library and other programmatic issues. Now our priority is individualized student learning and individual achievement results. We are differentiating instruction, reducing class sizes, offering extended learning opportunities, and involving parents more than ever. All of these changes are positive but they do not come cheap. More staff is necessary to provide students with additional help. As you are aware state funding for education was cut. This leaves us trying to do the proverbial, more with less. Thus, the reason I am here.

The number one fiscal priority of the Eudora Board of Education is to promote and increase in the BSAPP. We believe in the equalization of funding for Kansas Schools. We also realize that SB313 appears to promote disequalization. However, if a closer analysis is performed the reasons for our support of SB313 become evident. In order to compete for the best teachers and to offer the same opportunities as school districts in our area we must look for new sources of revenue.

The Johnson County Schools benefit from a countywide sales tax. In addition, if SB313 is not placed on the ballot as a countywide issue the City of Lawrence will pursue a citywide tax for schools. Since Eudora is a bedroom community the majority of the citizens in Eudora spend their sales tax dollars in Lawrence and Kansas City. As a result, the children of Eudora will not benefit from the majority of the educational sales tax dollars that are collected from their parents. We realize the legislature will be considering statewide sales tax issues for education but we ask that you pass SB313 to give us an opportunity to maintain educational equity in our unique part of the state. We also realize that legislative approval of SB313 does not guarantee success at the voting booth but we would like permission to exercise the most important aspect of the democratic process by allowing our citizens to vote on an issue that will directly impact them. Thank you for your time and consideration.

*Senate Assessment + Taxation  
1-29-04  
Attachment 5*



# City of Lawrence KANSAS

MIKE WILDGEN, CITY MANAGER

CITY OFFICES 6 EAST 6th  
BOX 708 66044-0708 785-832-3000  
TDD 785-832-3205 FAX 785-832-3405

[www.lawrenceks.org](http://www.lawrenceks.org)

CITY COMMISSION

MAYOR  
DAVID M. DUNFIELD

COMMISSIONERS  
MIKE RUNDLE  
DENNIS "BOOG" HIGHBERGER  
DAVID M. SCHAUNER  
SUE HACK

January 29, 2004

The Honorable Senator David Corbin and  
Members of the Senate Assessment & Taxation Committee

Re: *City of Lawrence Support for Senate Bill 313 – Douglas County Option Sales  
Tax for Grants to School Districts*

Dear Senator Corbin and Committee Members:

The Lawrence City Commission supports enactment of Senate Bill 313 that allows the Douglas County Commission to place on the ballot the question of enacting a half-cent sales tax to fund grants to the school districts serving Douglas County.

A strong public education system is an essential tool in maintaining a vital local economy. Strong public schools are indispensable to our community and society. The quality of the Lawrence public school system is suffering because of inadequate resources. Unfortunately, this threat to our schools – and the public and economic benefits associated with quality schools – continues without optimistic prospects for a timely resolution. Senate Bill 313 allows the voters of Douglas County to determine if they desire to tax themselves to provide needed resources for this essential part of our community.

Sincerely,

  
David M. Dunfield  
Mayor

cc: City Commission



We are committed to providing excellent city services that enhance the quality of life for the Lawrence community

*Senate Assessment & Taxation  
1-29-04 Attachment 6*





Testimony on **SB 313 (Douglas County Sales Tax for Schools)**  
before the  
**Senate Assessment and Taxation**

by

**Mark Tallman, Assistant Executive Director / Advocacy**  
Kansas Association of School Boards

**January 29, 2004**

Mr. Chairman, Members of the Committee:

KASB appears today as an opponent of **SB 313**, which would allow the establishment of a sales tax in Douglas County for the benefit of public schools.

KASB believes that funding public education advances economic development, both locally and for the state as a whole. KASB believes that school districts are not receiving necessary funding, particularly in light of their ever-increasing responsibilities. KASB believes that the only way to provide that funding is to increase taxes.

We do not believe that the way to fund public education – a constitutional responsibility of the State Legislature – is to continue the trend of relying on local tax increases. Instead, we need a broad-based tax increase that can insure suitable funding for every district and every child.

KASB believes that there should be some local discretion in school funding; that local districts should be able to enhance their budget beyond what the state provides, once the state has provided a suitable level of funding. However, we believe that should only be done if every district can raise the same revenue per pupil with an equal effort, which is the principle of equalization. The sales tax proposed in **SB 313**, like similar initiatives in Johnson County and other districts, is not equalized.

Only the state can insure that all Kansas children receive comparable educational opportunities, because the differences in local resources to fund education are so great. I have attached a report prepared by the KASB research department based on information prepared by various state agencies. This report shows the dramatic differences among Kansas counties in several areas: tax collections, social welfare spending, population, etc. These differences illustrate the impossibility of expecting local communities to raise revenues to provide equitable educational opportunities, or meet equal state standards.

*Senate Assessment & Taxation  
1-29-04  
Attachment 7*

The second set of columns shows the differences in state sales tax paid per capita in FY 2001. These differences range from a high of \$855 per person to a low of \$137 per person. All you have to do to see these disparities is drive west from the Kansas/Missouri border west on Interstate 70. Johnson County collected \$855 per capita; Wyandotte County collected \$397. Douglas County collected \$511; Jefferson County collected \$164. Shawnee County collected \$654; Wabaunsee County collected \$137; Saline County collected \$739; and Lincoln County collected \$216. Similar differences exist across the state.

We believe that local school districts are turning to the local sales tax out of desperation. State funding has simply not kept up with educational costs. The base budget per pupil has never been increased at even the rate of inflation for a single year. Much of the increased funding for schools from the state or federal government is earmarked for particular programs (at-risk, early childhood, special education, building construction and equipment). Although these special funds increase a district's budget, they also bring additional costs. They cannot be used for the operating budget for general education.

As a result, school districts have been forced to bridge the gap by turning to local tax sources. The primary source has been the local option budget. Since 2001, local option budgets have increased from \$373.5 million to \$564 million this year. Although a portion of the LOB is funded by state aid in order to make this revenue source more equitable, a majority is funded by local property taxes. LOB taxes rose from \$289.3 million in 2001 to \$406.9 million this year – increase of \$117 million. (By contrast, the two-mill increase over four years proposed by Governor Sebelius in her Education First plan would increase taxes by just \$56 million.)

An increasing number of districts have reached the 25 percent limit on the LOB. It is estimated that next year, districts will be using 90 percent of all LOB authority available. Most large districts have already reached the 25 percent limit. For those districts, turning to the local sales tax as an option is the only remaining legal choice.

KASB supports an increase in the sales tax for education. We believe it should be raised statewide, and the revenues distributed to school through the school finance formula for the benefit of Kansas school children, not just those who live in communities with economic resources and political will to raise local taxes. Likewise, we would support an increase in the state income tax and the statewide mill levy to raise the revenues needed to keep our schools among the best in the nation, and to meet the national mandates of the No Child Left Behind Act.

There are those who object to raising taxes. But the fact is, taxes for education are being raised – local sales taxes, local option budget taxes, capital outlay taxes – because schools need these revenues to do their job, and the public supports public education. This committee is responsible for state tax policy. The five largest counties in sales tax collection account for over 60 percent of the state total. The largest, Johnson County has already adopted a sales tax for education; the fifth largest, Douglas County, is before you today. These counties are using sales tax revenues to finance public schools in the name of economic development. If that is true, shouldn't the state do the same for all of its schools? A further concern is that the proliferation of local sales taxes will make it more difficult to pass a statewide tax.

Finally, I am including a chart showing how Kansas compares with other states on the most recent national assessments of reading and math. First, it shows that our schools rank among the best in the nation. Second, it shows a general correlation between spending and educational results: the highest spending states tend to have the highest test scores. Third, it shows there are exceptions: some states spend less and still get good results. Kansas is the highest ranked of these most efficient states. Every state that ranked above Kansas also spent more per student.

Selected Financial Data

7-3

County	Individual Income Tax Liability Per Capita TY 99		Sales Tax Per Capita FY 01		Vehicle Property Tax Per Capital TY00		Real/ Personal Property Per Capita TY00		Lottery Ticket Sales Per Capita FY01 (all games)		SRS Aid Expenditures Per Capita 2002 (all programs)		2000 Census population	
	State Rank	State Rank	State Rank	State Rank	State Rank	State Rank	State Rank	State Rank	State Rank	State Rank	State Rank	State Rank	State Rank	
Allen	\$282.21	66	\$347.19	44	\$75.84	67	\$539.62	100	\$81.20	32	\$1,568.08	17	14,385	35
Anderson	\$276.41	72	\$288.62	66	\$79.85	63	\$735.06	75	\$54.75	76	\$1,189.73	41	8,110	51
Atchison	\$271.14	78	\$308.17	55	\$74.52	71	\$644.36	87	\$54.05	78	\$1,259.55	37	16,774	32
Barber	\$292.13	61	\$419.03	27	\$97.47	23	\$1,167.01	31	\$175.89	2	\$1,130.98	46	5,307	70
Barton	\$291.18	62	\$614.07	10	\$111.65	8	\$784.16	67	\$119.44	9	\$1,263.00	36	28,205	20
Bourbon	\$241.79	95	\$368.77	35	\$75.33	69	\$583.05	96	\$69.14	54	\$1,677.68	11	15,379	34
Brown	\$211.81	98	\$299.11	63	\$68.48	84	\$680.67	82	\$35.75	97	\$1,467.60	20	10,724	40
Butler	\$448.37	6	\$362.49	38	\$84.06	54	\$686.27	81	\$74.83	41	\$951.84	64	59,482	9
Chase	\$244.11	93	\$204.70	94	\$83.17	55	\$1,238.32	28	\$84.17	29	\$874.60	79	3,030	93
Chautauqua	\$175.72	102	\$155.08	104	\$73.47	72	\$591.99	94	\$91.59	26	\$2,578.04	2	4,359	77
Cherokee	\$158.49	105	\$215.04	89	\$47.75	103	\$436.86	105	\$92.34	25	\$1,667.54	13	22,605	26
Cheyenne	\$268.69	79	\$290.45	64	\$68.75	83	\$831.10	62	\$31.94	100	\$861.70	83	3,165	90
Clark	\$299.26	59	\$196.33	97	\$117.66	5	\$1,852.36	10	\$60.11	68	\$1,102.35	49	2,390	100
Clay	\$271.74	77	\$329.87	51	\$85.41	51	\$754.71	72	\$95.72	18	\$915.65	68	8,822	47
Cloud	\$257.67	88	\$427.79	24	\$96.97	25	\$861.77	58	\$58.17	71	\$1,431.56	21	10,268	43
Coffey	\$369.23	23	\$331.13	50	\$44.15	104	\$3,275.98	3	\$62.61	64	\$1,388.09	28	8,865	46
Comanche	\$258.73	86	\$307.71	56	\$104.87	14	\$1,650.08	13	\$108.45	13	\$1,680.22	10	1,967	103
Cowley	\$322.11	43	\$366.76	37	\$87.33	45	\$647.35	86	\$118.49	10	\$1,881.70	3	36,291	13
Crawford	\$311.58	52	\$427.24	25	\$60.44	95	\$473.56	104	\$62.69	63	\$1,806.10	6	38,242	12
Decatur	\$279.39	68	\$225.04	86	\$96.66	26	\$1,100.83	38	\$54.80	75	\$1,048.47	57	3,472	84
Dickinson	\$321.72	45	\$357.54	40	\$65.12	88	\$602.82	92	\$95.47	19	\$864.06	81	19,344	28
Doniphan	\$169.98	103	\$198.58	95	\$62.81	93	\$617.80	90	\$58.73	69	\$1,074.01	54	8,249	49
Douglas	\$407.85	8	\$511.02	17	\$63.37	91	\$734.72	76	\$41.64	89	\$800.54	89	99,962	5
Edwards	\$300.93	58	\$194.99	98	\$103.74	15	\$1,396.17	17	\$64.84	60	\$1,426.56	22	3,449	86
Elk	\$163.57	104	\$230.67	84	\$64.96	90	\$791.03	65	\$45.16	85	\$1,630.09	14	3,261	89
Ellis	\$391.68	14	\$715.44	4	\$80.49	62	\$745.57	74	\$106.96	15	\$1,156.02	43	27,507	22
Ellsworth	\$330.04	39	\$277.20	71	\$90.29	37	\$1,154.05	33	\$60.72	67	\$1,160.22	42	6,525	60
Finney	\$319.53	47	\$578.47	11	\$66.54	87	\$1,081.30	40	\$61.93	65	\$1,004.29	60	40,523	11
Ford	\$339.43	34	\$559.62	13	\$93.21	31	\$958.92	48	\$92.65	24	\$987.47	63	32,458	17
Franklin	\$338.95	35	\$407.12	28	\$75.62	68	\$652.28	85	\$64.93	59	\$1,270.23	35	24,784	24
Geary	\$195.68	100	\$389.16	32	\$68.08	85	\$539.96	98	\$128.56	7	\$747.67	94	27,947	21
Gove	\$352.68	29	\$379.95	34	\$89.12	40	\$1,043.04	42	\$32.28	99	\$899.16	73	3,068	91



lected Financial Data

Kansas County Data

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County	Individual Income Tax Liability Per Capita TY 99		Sales Tax Per Capita FY 01		Vehicle Property Tax Per Capital TY00		Real/ Personal Property Per Capita TY00		Lottery Ticket Sales Per Capita FY01 (all games)		SRS Aid Expenditures Per Capita 2002 (all programs)		2000 Census population	
	State Rank	State Rank	State Rank	State Rank	State Rank	State Rank	State Rank	State Rank	State Rank	State Rank	State Rank	State Rank	State Rank	
Graham	\$199.41	99	\$395.80	30	\$101.44	20	\$1,187.00	30	\$36.76	95	\$1,773.01	7	2,946	95
Grant	\$323.20	41	\$540.53	16	\$54.61	99	\$2,480.54	8	\$69.62	53	\$844.41	85	7,909	52
Gray	\$368.00	24	\$302.15	59	\$101.03	21	\$1,105.52	37	\$74.43	44	\$862.13	82	5,904	66
Greeley	\$317.78	49	\$290.37	65	\$115.60	7	\$2,334.46	9	\$70.85	51	\$867.77	80	1,534	105
Greenwood	\$225.82	97	\$237.92	81	\$72.97	74	\$838.56	61	\$97.83	17	\$1,582.68	15	7,673	53
Hamilton	\$397.98	13	\$305.13	58	\$106.88	11	\$2,654.15	6	\$76.66	39	\$889.51	75	2,670	97
Harper	\$321.90	44	\$339.59	46	\$103.28	16	\$1,163.61	32	\$120.85	8	\$1,296.85	34	6,536	59
Harvey	\$372.49	22	\$438.52	23	\$73.22	73	\$633.42	89	\$55.91	74	\$1,394.12	26	32,869	16
Haskell	\$402.02	10	\$246.40	80	\$63.11	92	\$2,608.56	7	\$74.62	42	\$684.51	99	4,307	78
Hodgeman	\$263.41	82	\$211.03	92	\$121.13	4	\$1,426.83	15	\$36.44	96	\$555.91	103	2,085	102
Jackson	\$320.67	46	\$328.64	52	\$70.51	80	\$565.43	97	\$30.12	101	\$889.17	76	12,657	37
Jefferson	\$386.45	16	\$164.90	102	\$89.01	41	\$671.88	83	\$28.57	103	\$798.43	90	18,426	29
Jewell	\$246.69	92	\$163.19	103	\$86.06	47	\$1,007.93	43	\$24.86	105	\$726.75	95	3,791	79
Johnson	\$782.06	1	\$855.26	1	\$121.41	3	\$1,260.10	26	\$44.65	87	\$502.27	104	451,086	2
Kearny	\$385.42	17	\$189.83	100	\$52.99	100	\$3,335.75	1	\$78.72	35	\$928.09	67	4,531	75
Kingman	\$350.40	31	\$267.68	74	\$81.23	60	\$988.15	45	\$61.32	66	\$935.32	66	8,673	48
Kiowa	\$310.39	53	\$302.07	61	\$90.50	36	\$1,687.58	11	\$64.59	61	\$1,807.06	5	3,278	88
Labette	\$246.75	91	\$367.98	36	\$71.31	79	\$537.94	101	\$81.59	31	\$2,758.82	1	22,835	25
Lane	\$402.18	9	\$252.77	77	\$125.89	1	\$1,601.72	14	\$45.90	83	\$804.81	88	2,155	101
Leavenworth	\$283.35	64	\$278.97	70	\$65.01	89	\$514.46	102	\$50.61	80	\$669.94	100	68,691	6
Lincoln	\$258.05	87	\$216.28	88	\$92.26	33	\$1,128.51	36	\$54.70	77	\$788.80	91	3,578	81
Linn	\$261.29	84	\$214.26	90	\$58.28	98	\$1,352.53	22	\$56.27	73	\$1,075.06	53	9,570	45
Logan	\$317.06	50	\$388.23	33	\$85.14	52	\$1,143.06	34	\$76.47	40	\$668.49	101	3,046	92
Lyon	\$318.55	48	\$494.44	18	\$72.27	76	\$593.42	93	\$79.60	34	\$1,134.85	45	35,935	15
Marion	\$302.04	56	\$259.08	76	\$68.80	82	\$734.51	77	\$37.19	94	\$1,368.09	32	13,361	36
Marshall	\$346.05	32	\$353.23	41	\$79.30	65	\$759.72	70	\$65.30	58	\$992.17	61	10,965	38
McPherson	\$446.55	7	\$474.66	19	\$81.95	59	\$906.69	53	\$68.66	55	\$1,368.70	31	29,554	18
Meade	\$352.08	30	\$232.28	83	\$79.35	64	\$1,686.52	12	\$108.48	12	\$788.50	92	4,631	73
Miami	\$399.79	11	\$334.43	49	\$93.84	30	\$880.03	56	\$58.48	70	\$1,391.13	27	28,351	19
Mitchell	\$358.02	28	\$441.91	22	\$90.24	38	\$855.07	60	\$93.35	22	\$1,192.13	40	6,932	56
Montgomery	\$277.65	70	\$466.06	21	\$82.84	56	\$723.48	78	\$232.33	1	\$1,701.06	9	36,252	14
Morris	\$266.67	80	\$301.42	62	\$67.90	86	\$708.51	79	\$56.80	72	\$718.90	96	6,104	63



Selected Financial Data

5-2

County	Individual Income Tax Liability Per Capita TY 99		Sales Tax Per Capita FY 01		Vehicle Property Tax Per Capital TY00		Real/ Personal Property Per Capita TY00		Lottery Ticket Sales Per Capita FY01 (all games)		SRS Aid Expenditures Per Capita 2002 (all programs)		2000 Census population	
	State Rank	State Rank	State Rank	State Rank	State Rank	State Rank	State Rank	State Rank	State Rank	State Rank	State Rank	State Rank	State Rank	
Morton	\$380.68	18	\$390.10	31	\$59.87	96	\$2,887.59	5	\$92.98	23	\$895.91	74	3,496	83
Nemaha	\$301.70	57	\$320.42	53	\$78.65	66	\$694.07	80	\$39.16	93	\$1,047.30	58	10,717	41
Neosho	\$277.18	71	\$470.56	20	\$92.08	34	\$589.67	95	\$80.92	33	\$1,667.96	12	16,997	31
Ness	\$302.53	55	\$546.81	15	\$116.58	6	\$1,334.68	23	\$70.47	52	\$855.28	84	3,454	85
Norton	\$288.92	63	\$348.59	43	\$94.21	27	\$857.85	59	\$74.27	47	\$1,093.06	51	5,953	65
Osage	\$313.28	51	\$217.65	87	\$59.03	97	\$539.82	99	\$45.11	86	\$1,096.81	50	16,712	33
Osborne	\$275.92	73	\$306.89	57	\$80.72	61	\$810.57	64	\$77.46	36	\$1,370.96	30	4,452	76
Ottawa	\$364.31	26	\$189.01	101	\$85.42	50	\$906.42	54	\$83.82	30	\$903.67	72	6,163	62
Pawnee	\$333.81	37	\$302.13	60	\$102.19	19	\$957.21	49	\$108.07	14	\$944.00	65	7,233	55
Phillips	\$275.60	74	\$339.24	47	\$87.66	43	\$874.36	57	\$40.64	90	\$1,147.05	44	6,001	64
Pottawatomic	\$322.88	42	\$762.03	2	\$52.78	101	\$1,352.97	21	\$63.08	62	\$595.72	102	18,209	30
Pratt	\$387.70	15	\$560.20	12	\$106.11	12	\$1,130.45	35	\$74.56	43	\$886.36	78	9,647	44
Rawlins	\$271.76	76	\$227.16	85	\$93.85	29	\$1,225.69	29	\$26.68	104	\$1,418.28	23	2,966	94
Reno	\$379.04	20	\$547.88	14	\$86.71	46	\$785.57	66	\$95.19	20	\$1,206.86	38	64,790	7
Republic	\$259.99	85	\$283.44	68	\$89.64	39	\$922.60	52	\$39.59	92	\$1,111.07	48	5,835	67
Rice	\$297.00	60	\$267.82	73	\$85.64	48	\$1,085.48	39	\$73.51	49	\$1,030.50	59	10,761	39
Riley	\$265.87	81	\$338.77	48	\$51.85	102	\$495.14	103	\$47.89	82	\$494.88	105	62,843	8
Rooks	\$261.88	83	\$349.34	42	\$107.96	10	\$959.10	47	\$71.29	50	\$886.53	77	5,685	68
Rush	\$305.11	54	\$190.83	99	\$103.24	18	\$1,402.44	16	\$74.22	48	\$1,416.95	24	3,551	82
Russell	\$280.30	67	\$362.42	39	\$109.28	9	\$978.67	46	\$134.91	6	\$1,828.34	4	7,370	54
Saline	\$451.07	5	\$739.46	3	\$61.99	94	\$751.78	73	\$93.87	21	\$1,081.02	52	53,597	10
Scott	\$454.90	4	\$423.84	26	\$87.93	42	\$1,259.51	27	\$90.32	27	\$825.76	86	5,120	71
Sedgwick	\$537.96	2	\$655.47	6	\$75.31	70	\$670.57	84	\$86.25	28	\$1,070.26	55	452,869	1
Seward	\$282.41	65	\$676.97	5	\$71.49	78	\$1,057.25	41	\$163.01	4	\$1,201.02	39	22,510	27
Shawnee	\$502.16	3	\$654.24	7	\$98.39	22	\$828.55	63	\$74.29	46	\$1,376.50	29	169,871	3
Sheridan	\$376.83	21	\$282.46	69	\$124.45	2	\$1,291.88	24	\$33.36	98	\$747.91	93	2,813	96
Sherman	\$332.17	38	\$618.68	8	\$91.38	35	\$935.67	51	\$142.47	5	\$1,573.91	16	6,760	58
Smith	\$278.69	69	\$263.87	75	\$87.65	44	\$891.32	55	\$29.31	102	\$906.44	70	4,536	74
Stafford	\$248.29	89	\$207.28	93	\$93.96	28	\$1,360.44	20	\$44.11	88	\$1,722.82	8	4,789	72
Stanton	\$399.72	12	\$284.05	67	\$85.44	49	\$3,253.74	4	\$109.57	11	\$711.44	98	2,406	99
Stevens	\$380.34	19	\$342.89	45	\$42.06	105	\$3,277.57	2	\$65.94	57	\$989.73	62	5,463	69
Sumner	\$343.26	33	\$250.39	79	\$82.52	57	\$643.43	88	\$98.88	16	\$1,056.02	56	25,946	23

Selected Financial Data

7-6

County	Individual Income Tax Liability Per Capita TY 99		Sales Tax Per Capita FY 01		Vehicle Property Tax Per Capital TY00		Real/ Personal Property Per Capita TY00		Lottery Ticket Sales Per Capita FY01 (all games)		SRS Aid Expenditures Per Capita 2002 (all programs)		2000 Census population	
	State Rank	State Rank	State Rank	State Rank	State Rank	State Rank	State Rank	State Rank	State Rank	State Rank	State Rank	State Rank	State Rank	
Thomas	\$358.22	27	\$615.99	9	\$96.99	24	\$988.50	44	\$76.76	38	\$906.14	71	8,180	50
Trego	\$275.01	75	\$312.26	54	\$105.66	13	\$1,279.91	25	\$173.28	3	\$1,126.12	47	3,319	87
Wabaunsee	\$365.18	25	\$137.17	105	\$71.99	77	\$765.38	69	\$45.16	84	\$821.10	87	6,885	57
Wallace	\$336.40	36	\$276.38	72	\$82.50	58	\$1,384.23	19	\$48.94	81	\$912.13	69	1,749	104
Washington	\$247.44	90	\$213.07	91	\$84.27	53	\$949.97	50	\$40.60	91	\$1,297.67	33	6,483	61
Wichita	\$328.79	40	\$251.89	78	\$103.25	17	\$1,385.42	18	\$74.43	45	\$716.19	97	2,531	98
Wilson	\$243.86	94	\$233.42	82	\$72.46	75	\$608.38	91	\$67.29	56	\$1,540.08	18	10,332	42
Woodson	\$191.57	101	\$198.53	96	\$69.45	81	\$757.57	71	\$76.85	37	\$1,509.39	19	3,788	80
Wyandotte	\$241.45	96	\$397.47	29	\$92.79	32	\$774.84	68	\$51.90	79	\$1,406.56	25	157,882	4

Percentile Ranks							
High	\$782	\$855	\$125.89	\$3,336	\$232.33	\$2,758.82	452,869
90th Percentile	\$400	\$571	\$106.57	\$1,687	\$109.14	\$1,673.79	39,611
80th Percentile	\$373	\$447	\$98.92	\$1,353	\$93.45	\$1,427.56	27,595
70th Percentile	\$345	\$389	\$92.69	\$1,162	\$81.15	\$1,354.01	16,762
60th Percentile	\$322	\$349	\$87.77	\$1,022	\$74.59	\$1,157.70	10,294
Median	\$310	\$320	\$84.27	\$907	\$69.62	\$1,075.06	7,673
40th Percentile	\$287	\$296	\$79.65	\$821	\$62.66	\$973.22	6,063
30th Percentile	\$276	\$268	\$73.02	\$747	\$55.98	\$896.56	4,555
20th Percentile	\$261	\$230	\$68.40	\$667	\$45.16	\$853.11	3,468
10th Percentile	\$243	\$201	\$61.06	\$591	\$36.93	\$735.12	2,954
Low	\$158	\$137	\$42.06	\$437	\$24.86	\$494.88	1,534

# NATIONAL ASSESSMENT OF EDUCATION PROGRESS

	Total of tests in 2003	State	Expend per pupil 2000-01	Percent at or above proficient in:			
				Grade 4 math	Grade 4 reading	Grade 8 math	Grade 8 reading
1	162	Massachusetts	\$9,509	41	40	38	43
2	160	Minnesota	\$7,654	42	37	44	37
3	158	New Hampshire	\$7,286	43	40	35	40
4	156	Connecticut	\$10,127	41	43	35	37
5	153	Vermont	\$9,153	42	37	35	39
6	148	New Jersey	\$11,248	39	39	33	37
7	<b>143</b>	<b>Kansas</b>	<b>\$6,925</b>	<b>41</b>	<b>33</b>	<b>34</b>	<b>35</b>
8	141	Colorado	\$6,567	34	37	34	36
8	141	South Dakota	\$6,191	34	33	35	39
10	140	Iowa	\$6,930	36	35	33	36
	<b>150.2</b>	<b>AVERAGE</b>	<b>\$8,159</b>	<b>39.3</b>	<b>37.4</b>	<b>35.6</b>	<b>37.9</b>
10	140	Wisconsin	\$8,243	35	33	35	37
10	140	North Dakota	\$6,125	34	32	36	38
13	139	Wyoming	\$7,835	39	34	32	34
14	138	Montana	\$6,726	31	35	35	37
14	138	Virginia	\$7,281	36	35	31	36
16	136	Maine	\$8,232	34	36	29	37
17	135	North Carolina	\$6,346	41	33	32	29
18	134	New York	\$10,716	33	34	32	35
19	134	Ohio	\$7,571	36	34	30	34
19	134	Washington	\$6,750	36	33	32	33
	<b>136.8</b>	<b>AVERAGE</b>	<b>\$7,583</b>	<b>35.5</b>	<b>33.9</b>	<b>32.4</b>	<b>35</b>
21	133	Nebraska	\$7,223	34	32	32	35
22	132	Indiana	\$7,630	35	33	31	33
23	131	Pennsylvania	\$8,210	36	33	30	32
24	129	Oregon	\$7,528	33	31	32	33
25	127	Illinois	\$7,643	32	31	29	35
26	126	Missouri	\$6,657	30	34	28	34
26	126	Michigan	\$8,278	34	32	28	32
26	126	Utah	\$4,674	31	32	31	32
29	124	Maryland	\$8,256	31	32	30	31
30	121	Delaware	\$8,958	31	33	26	31
	<b>127.5</b>	<b>AVERAGE</b>	<b>\$7,506</b>	<b>32.7</b>	<b>32.3</b>	<b>29.7</b>	<b>32.8</b>
30	121	Idaho	\$5,725	31	30	28	32
32	115	Alaska	\$9,216	30	28	30	27
33	113	Florida	\$6,170	31	32	23	27
34	111	Kentucky	\$6,079	22	31	24	34
34	111	Rhode Island	\$9,315	28	29	24	30
34	111	Texas	\$6,539	33	27	25	26
37	108	South Carolina	\$6,631	32	26	26	24
39	102	Georgia	\$6,929	27	27	22	26
40	100	Arkansas	\$5,568	26	28	19	27
41	99	Oklahoma	\$6,019	23	26	20	30
	<b>109.1</b>	<b>AVERAGE</b>	<b>\$6,819</b>	<b>28.3</b>	<b>28.4</b>	<b>24.1</b>	<b>28.3</b>
42	98	West Virginia	\$7,534	24	29	20	25
43	97	Tennessee	\$5,687	24	26	21	26
44	94	Arizona	\$5,278	25	23	21	25
45	90	Alabama	\$5,885	19	22	27	22
45	90	California	\$6,987	25	21	22	22
47	84	Nevada	\$5,807	23	20	20	21
48	83	Hawaii	\$6,596	23	21	17	22
49	80	Louisiana	\$6,037	21	20	17	22
50	71	New Mexico	\$6,313	17	19	15	20
51	68	Mississippi	\$5,175	17	18	12	21
	<b>85.5</b>	<b>AVERAGE</b>	<b>\$6,130</b>	<b>21.8</b>	<b>21.9</b>	<b>19.2</b>	<b>22.6</b>
		Nation	\$7,367	22	28	25	30