

MINUTES OF THE SELECT COMMITTEE ON SCHOOL FINANCE

The meeting was called to order by Chairman Kathe Decker at 9:00 A.M. on February 18, 2005 in Room 313-S of the Capitol.

All members were present.

Committee staff present:

Kathie Sparks, Kansas Legislative Research  
Carolyn Rampey, Kansas Legislative Research  
Theresa Kiernan, Revisor of Statutes Office  
Art Griggs, Revisor of Statutes Office  
Ann Deitcher, Committee Secretary

Representative O'Neal offered a bill introduction regarding school health insurance. This would be an amendment to statute KSA 72-8414.

It was moved by Representative O'Neal and seconded by Representative Hayzlett that this bill be introduced. The motion carried on a voice vote.

Representative Candy Ruff appeared before the Committee with a request for a bill introduction regarding school district reorganization. (Attachment 1).

A motion was made by Representative and seconded by Representative Gordon to accept both bills. The motion passed on a voice vote.

The Chair told the Committee they would be discussing the various amendments to the education bill that they would be hearing testimony on at a later date.

Theresa Kiernan offered explanation to the **Extraordinary Declining Enrollment**, (Attachment 2), and property tax abatements, (Attachment 3).

Theresa Kiernan explained the **Tax Increment Finance Property** bill. (Attachment 4). This would be offered as a balloon amendment to the bill.

The next item to be addressed was the **LOB25/30**. This would be a balloon amendment to the new LOB definition. (Attachment 5).

Representative Ed O'Malley addressed the issue of **Extraordinary Declining Enrollment** before the Committee. (Attachment 6).

Balloon bills to **Sources of Revenue**, (Attachment 7), and **Inflation**, (Attachment 8) were next explained by Theresa Kiernan.

Representative Colloton offered a draft of substitute language to **HB 2358**. (Attachments 9 and 10).

The Chair spoke to the Committee regarding **HB 2474** and pointed out errors in the bill. Theresa Kiernan assured them that these errors would be corrected before the hearing on this bill scheduled for Monday, February 21.

The meeting was adjourned at 10:20 a.m. The next meeting of the select committee is scheduled for Monday, February 21, 2005 at 12 noon.

L. CANDY RUFF  
 REPRESENTATIVE FORTIETH DISTRICT  
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TOPEKA

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Request for bill introduction  
 Feb. 18, 2005

### House Select Committee on School Finance

Because I have not been a member of the House Education Committee during my 13 years in the Legislature, I decided to approach this session's school funding crisis from a different direction. Granted, my legislative priorities tend toward workers compensation and prison employees. But when Education Committee Chairman Kathe Decker announced that all ideas were welcomed and on the table, I had a feeling she might mean me. Of all things, my ideas may have a chance to be heard.

So here is how I approached her challenge. I looked backward into our state's history for forward-thinking solutions. Despite the turmoil into which our state was plunged during its Territorial days, early Kansans agreed on one thing. Education was a priority.

The first Territorial Legislature convening at Pawnee in 1855 adopted from Missouri statutes provisions for establishing and funding public schools. Based on what was considered a southern model, these provisions fit well into the pro-slavery atmosphere at the time. The free state legislatures took a different track in adopting statutes.

Working with the Ohio Constitution, those early lawmakers codified in 1859 various provisions from the three earlier state constitutions ratified by anti-slavery leaders. What was termed the Northern model, the public school system that was initiated with statehood in 1861 remains the foundation of what we work from today.

As local school boards gradually took power from district officers, the county superintendent system became the administrative arm of the state school system. Elected to office, these officials waxed and waned in power and prestige. What impressed me most about that office and from where I gained my first idea for today's proposal is this.

County superintendents had the power to consolidate the one-room school districts within their county to establish a graded school. When enough students could be gathered to make a school where each class had its own room and its own grade, the superintendent ordered the consolidation. It made sense. What also made sense was the identification of public schools to individual counties.

I don't discount for a moment the simplicity of 19<sup>th</sup> century education. But then again, taking a more simplified approach to the funding crisis we face today might not be a bad idea. So here is what I have in mind.

With a mind not muddled by the intricacies of school finance and having no association with the fights that took place in getting to where we are today, I decided my first priority was base

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education. Now don't get confused here. I'm not talking the big picture, big umbrella proposal from Sen. Jordon and Rep. Wilk. The idea of seeing school funding from all sources is well and swell. It's just that local school districts must buy textbooks and toilet paper and pay school teachers. The three Ts. Talking about federal, state and local funding doesn't pay the bills for the three Ts.

So we are talking about the base aid per student funding and in my proposal, it's only one amount. Big, small, mid size or just itty bitty, each district gets the same amount. But here is the catch. I'm eliminating the funding schemes from 1992 funding formula once and for all.

Local option budgets were meant for the extras. In my budget the LOBs are ploughed into base aide. No more low enrollment weighing, correlation weighing. And those famous school facilities and ancillary school facilities proposals are gone. That money is in the base.

Also the transportation weighing is out of the base aid. But into the local's lap. The only local funding allowed under my proposal is for transportation. They are your children. You get them to school and back and use whatever funding source your local taxpayers will support.

It's like this. First and foremost public education is a state responsibility. An accident of birth should not determine the quality of a child's education. That quality is the responsibility of all state taxpayers. Children in Kansas have only the Kansas Legislature to thank and hold responsibility for their education.

No local sales tax initiatives. No local option budgets. No property tax hikes.

Only transportation is locally funding because that does not split the haves from the have nots.

When it comes to the Kansas Supreme Court concerns. Here is my formula. Because special education is such a huge expense for all Kansas school districts, my proposal funds special education at 100 percent. The granddaddy of all unfunded mandates, special education expenses hit Kansas taxpayers like a ton of bricks. Two years ago, I asked legislative research to give me a dollar figure on what special education costs and what the federal government pays and the difference was nearly \$330 million dollars annually. Mention that to your congressman the next time you see him.

The other weighing factors for at risk and bilingual remain at today's levels. With a considerable increase in base state aid, those dollars will be increased.

And what is the bottom line in my proposal. Base aid per pupil increases to \$5,070. No new taxes, no new funding. No stealing from state employees. No capturing all the state's economic growth. This plan just rearranges what we are already spending. No new taxes.

Should any statewide tax increases be considered, I propose it all go into the base.

Growth and Prosperity School District Reorganization  
By Rep. L. Candy Ruff

**Problem:** Too many school districts siphoning off school funding dollars that could be better spent on students with special need.

**Objective:** Reduce administrative costs by organizing school districts in smaller population counties into one district per county.

From Sedgwick County's Wichita district with 48,000 students to Ness County's Nes Tre La Go district with 21 students, the gap between largest and smallest school districts in Kansas is mind boggling. In some instances, counties with the least population have as many school districts as those with the most. Frankly, it does not make sense.

- **Example:** Cheyenne County, population 3,165, four districts
- Franklin County, population 24,784, four districts

**Solution:** Establish one school district per county in those Kansas counties with population of under 26,000

1. For those counties with fewer than 26,000 people, one school district would be created
2. District would be headquartered at the county seat.
3. School board members would be selected from existing county commission districts with two chosen per commission district, plus one chosen at large.

From a certain date forward, the newly formed school board would be responsible for all attendance centers in the county. In that way, the smallest school districts in Kansas would be located in the counties with the least amount of people.

**Objections:** Force closing of schools

Not so. Attendance centers would stay open, but the administrative functions would be narrowed to only one district office.

**Result:** Instead of four district superintendents and the accompanying staff in Washington County, there would be one. In Jefferson County, six district offices would be reduced to one.

1. Of the 83 counties affected by this reorganization plan, 17 already have just one district.
2. With this plan, 205 districts would be reduced to 83.

Beyond the obvious savings, this plan makes administrative sense by identifying schools according to their counties, choosing school board members along existing county commission boundaries, and investing in school board members from throughout the county the responsibility of maintaining attendance centers.

Counties over 26,000 affected when school districts within an individual county would have fewer students than the smallest school district. Districts small by choice would be required to consolidate with the other school district within the existing county commission district.

County	Population 2000	County Seat	USDs	Districts Within					
WALLACE	1,749	Sharon Springs	2	241 Wallace County Schools	242 Weskan				
COMANCHE	1,967	Coldwater	1	300 Comanche County					
WONGEMAN	2,085	Jetmore	2	227 Jetmore	228 Hanston				
	2,155	Dighton	2	468 Healy Public Schools	482 Dighton				
	2,390	Ashland	2	219 Minneola	220 Ashland				
	2,406	Johnson City	1	452 Stanton County					
WICHITA	2,531	Leoti	1	467 Leoti					
HAMILTON	2,670	Oskaloosa	1	494 Syracuse					
SHERIDAN	2,813	Hoxie	1	412 Hoxie Community Schools					
GRAHAM	2,946	Hill City	1	281 Hill City					
RAWLINS	2,966	Atwood	1	105 Rawlins County					
CHASE	3,030	Cottonwood Falls	1	284 Chase County					
LOGAN	3,046	Oakley	2	274 Oakley	275 Triplains				
GOVE	3,068	Gove	3	291 Grinnell Public Schools	292 Wheatland	293 Quinter Public Schools			
CHEYENNE	3,165	St. Francis	4	103 Cheylin	297 St Francis Comm Sch	CLARK 219 Minneola	220 Ashland		
ELK	3,261	Howard	2	282 West Elk	283 Elk Valley				
KIOWA	3,278	Greensburg	3	422 Greensburg	424 Mullinville	474 Haviland			
TREGO	3,319	Wakeeney	1	208 Wakeeney					
EDWARDS	3,449	Kinsley	2	347 Kinsley-Offerle	502 Lewis				
NESS	3,454	Ness City	4	301 Nes Tre La Go	302 Smoky Hill	303 Ness City	304 Bazine		
DECATUR	3,472	Oberlin	2	294 Oberlin	295 Prairie Heights				
MORTON	3,496	Elkhart	2	217 Rolla	218 Elkhart				
RUSH	3,551	LaCrosse	2	395 LaCrosse	403 Otis-Bison				
LINCOLN	3,578	Lincoln	2	298 Lincoln	299 Sylvan Grove				
WOODSON	3,788	Yates Center	1	366 Woodson					
JEWELL	3,791	Mankato	3	104 White Rock	278 Mankato	279 Jewell			
HASKELL	4,307	Sublette	2	374 Sublette	507 Salaria				
CHAUTAUQUA	4,359	Sedan	2	285 Cedar Vale	286 Chautauqua Co Community				
OSBORNE	4,452	Osborne	1	392 Osborne County					
KEARNY	4,531	Lakin	2	215 Lakin	216 Deerfield				
SMITH	4,536	Smith Center	2	237 Smith Center	238 West Smith County				
MEADE	4,631	Meade	2	225 Fowler	226 Meade				
STAFFORD	4,789	St. John	3	349 Stafford	350 St John-Hudson	351 Macksville			
SCOTT	5,120	Scott City	1	466 Scott County					
BARBER	5,307	Medicine Lodge	2	254 Barber County North	255 South Barber				
STEVENS	5,463	Hugoton	2	209 Moscow Public Schools	210 Hugoton Public Schools				
ROOKS	5,685	Stockton	3	269 Palco	270 Plainville	271 Stockton			
REPUBLIC	5,835	Belleville	3	428 Pike Valley	427 Republic County	455 Hillcrest Rural Schools			
GRAY	5,904	Cimarron	4	102 Cimarron-Ensign	371 Montezuma	476 Copeland	477 Ingalls		
NORTON	5,953	Norton	3	211 Norton Community Schools	212 Northern Valley	213 West Solomon Valley Sch			
PHILLIPS	6,001	Phillipsburg	3	324 Eastern Heights	325 Phillipsburg	326 Logan			
MORRIS	6,104	Council Grove	1	417 Morris County					
OTTAWA	6,163	Minneapolis	2	239 North Ottawa County	240 Twin Valley				
WASHINGTON	6,483	Washington	4	221 North Central	222 Washington Schools	223 Barnes	224 Clifton-Clyde		
ELLSWORTH	6,525	Ellsworth	2	327 Ellsworth	328 Lorraine				
HARPER	6,536	Anthony	2	361 Anthony-Harper	511 Attica				
SHERMAN	6,760	Goodland	1	352 Goodland					
WABAUNSEE	6,885	Alma	2	329 Mill Creek Valley	330 Wabaunsee East				
MITCHELL	6,932	Beloit	2	272 Waconda	273 Beloit				
PAWNEE	7,233	Larned	2	495 Ft Larned	496 Pawnee Heights				
RUSSELL	7,370	Russell	2	399 Paradise	407 Russell County				
GREENWOOD	7,673	Eureka	3	386 Madison-Virgil	389 Eureka	390 Hamilton			
GRANT	7,909	Ulysses	1	214 Ulysses					
ANDERSON	8,110	Garnett	2	365 Garnett	479 Crest				
THOMAS	8,180	Colby	3	314 Brewster	315 Colby Public Schools	316 Golden Plains			
DONIPHAN	8,249	Troy	5	406 Wathena	425 Highland	429 Troy Public Schools	433 Midway Schools	486 Elwood	
KINGMAN	8,673	Kingman	2	331 Kingman - Norwich	332 Cunningham				
CLAY	8,822	Clay Center	1	379 Clay Center					
COFFEY	8,865	Burlington	2	243 Lebo-Waverly	245 LeRoy-Gridley				
LINN	9,570	Mound City	3	344 Pleasanton	345 Jayhawk	362 Prairie View			
PRATT	9,647	Pratt	2	382 Pratt	438 Skyline Schools				
CLOUD	10,268	Concordia	2	333 Concordia	334 Southern Cloud				
WILSON	10,332	Fredonia	3	387 Altoona-Midway	461 Neodesha	484 Fredonia			
	10,717	Seneca	3	441 Sabetha	442 Nemaha Valley Schools	451 B & B			
	10,724	Hiawatha	2	415 Hiawatha	430 South Brown County				
	10,761	Lyons	4	376 Sterling	401 Chase-Raymond	405 Lyons	444 Little River		

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MARSHALL	10,965	Marysville	4	364 Marysville	380 Vermillion	488 Axtell	498 Valley Heights			
JACKSON	12,657	Holton	3	335 North Jackson	336 Holton	337 Royal Valley				
MARION	13,361	Marion	5	397 Centre	398 Peabody-Burns	408 Marion-Florence	410 Durham-Hillsboro-Lehigh	411 Goessel		
MARION	14,385	Iola	3	256 Marmaton Valley	257 Iola	258 Humboldt				
MARION	15,379	Fort Scott	2	234 Fort Scott	235 Uniontown					
MARION	16,712	Lyndon	5	420 Osage City	421 Lyndon	434 Santa Fe Trail	454 Burlingame Public School	456 Marais Des Cygnes Valley		
MARION	16,774	Atchison	2	377 Atchison Co Comm Schools	409 Atchison Public Schools					
NEOSHO	16,997	Erie	2	101 Erie-St Paul	413 Chanute Public Schools					
POTTAWATOMIE	18,209	Westmoreland	4	320 Wamego	321 Kaw Valley	322 Onaga-Havensville-Wheaton	323 Rock Creek			
JEFFERSON	18,426	Oskaloosa	6	338 Valley Falls	339 Jefferson County North	340 Jefferson West	341 Oskaloosa Public Schools	342 McLouth	343 Perry Public Schools	
DICKINSON	19,344	Abilene	5	393 Solomon	435 Abilene	473 Chapman	481 Rural Vista	487 Herington		
SEWARD	22,510	Liberal	2	480 Liberal	483 Kismet-Plains					
CHEROKEE	22,605	Columbus	4	404 Riverton	493 Columbus	499 Galena	508 Baxter Springs			
LABETTE	22,835	Oswego	4	503 Parsons	504 Oswego	505 Chetopa	506 Labette County			
FRANKLIN	24,784	Ottawa	4	287 West Franklin	288 Central Heights	289 Wellsville	290 Ottawa			
SUMNER	25,946	Wellington	7	353 Wellington	356 Conway Springs	357 Belle Plaine	358 Oxford	359 Argonia Public Schools	360 Caldwell	509 South Haven

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New Section 1. (a) As used in this section:

(1) "School district" or "district" means a school district which has an extraordinary declining enrollment and which has adopted a local option budget in an amount which equals the state prescribed percentage under K.S.A. 72-6433, and amendments thereto.

(2) "Extraordinary declining enrollment" means an enrollment which has declined during the preceding three school years at an average rate of at least 5% or by at least 50 pupils.

(3) "Joint committee" means the joint committee on state building construction.

(b) The board of education of any school district shall not authorize the issuance of any bonds for the construction of a new building without having first advised and consulted with the joint committee. Prior to the date of the hearing of the joint committee at which the board is scheduled to appear, the board shall submit any information requested by the joint committee. Following such hearing, the committee shall make a recommendation on the advisability of the proposed issuance of bonds. A copy of the committee's recommendation shall be provided to the school district and to the state board of education within 15 days of the date of the hearing.

(c) If the joint committee recommends against the issuance of any bonds for the construction of a new building and the district proceeds to issue bonds for such construction, the district shall not be entitled to, and shall not receive, state aid for such bonds under K.S.A. 75-2319, and amendments thereto.

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Attachment # 2

Property tax abatements.wpd

New Section 1. Whenever a city or county or other political or taxing subdivision of the state is authorized to grant an exemption to or abatement from real property taxes, the term "real property taxes" shall mean all taxes levied on an ad valorem basis upon land and improvements thereon, other than the property tax levied pursuant to the provisions of K.S.A. 72-6431, and amendments thereto.

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Attachment # 3



New Section 1. As used in this section:

(1) "School district" means any school district in which is located a redevelopment district for which bonds have been issued pursuant to K.S.A. 12-1770 *et seq.*, and amendments thereto.

(2) "Base year assessed valuation", "redevelopment district" and "redevelopment project" shall have the meanings ascribed thereto by K.S.A. 12-1770a, and amendments thereto.

(b) No later than November 1 of each year, the county clerk of each county shall certify to the state board of education the assessed valuation of any school district located within a redevelopment district in such county. For the purposes of this section and for determining the amount of state aid for school districts under K.S.A. 72-6434 and 75-2319, and amendments thereto, the base year assessed valuation of property within the boundaries of a redevelopment district shall be used when determining the assessed valuation of a school district until the bonds issued pursuant to K.S.A. 12-1770 *et seq.*, and amendments thereto, to finance redevelopment projects in the redevelopment district have been retired.

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Attachment # 4

Section 1. Amend K.S.A. 72-6433 by striking the current provisions and inserting in lieu thereof:

(a) As used in this section, "state prescribed percentage" means 25%.

(b) The board of education of any school district, by resolution, may adopt a local option budget which is equal to the state-wide average local option budget adopted by school districts for school year 2005-2005, but not more than the state prescribed percentage.

(c) The board of education of any school district, by resolution, may adopt a local option budget which exceeds the state prescribed percentage, but not to exceed 30% of the general fund budget of the district. Such resolution authorizing the adoption of a local option budget in excess of the state prescribed percentage shall state that the amount of the local option budget may be increased as authorized by the resolution unless a petition in opposition to such increase, signed by not less than 5% of the qualified electors of the school district, is filed with the county election officer of the home county of the school district within 30 days after publication. If no petition is filed in accordance with the provisions of the resolution, the board is authorized to increase the local option budget of the district. If a petition is filed as provided in the resolution, the board may notify the county election officer of the date of an election to be held to submit the question of whether the board shall be authorized to increase the local option budget of the district. If the board fails to notify the county election officer within 30 days after a petition is filed, the resolution shall be deemed abandoned and no like resolution shall be adopted by the board within the nine months following publication of the resolution.

New Section 1. (a) As used in this section:

(1) "School district" or "district" means a school district which has an extraordinary declining enrollment and which has adopted a local option budget in an amount which equals the state prescribed percentage under K.S.A. 72-6433, and amendments thereto.

(2) "Extraordinary declining enrollment" means an enrollment which has declined during the preceding three school years at an average rate of at least 5% or by at least 50 pupils.

(b) (1) The board of any district to which the provisions of this subsection apply may levy an ad valorem tax on the taxable tangible property of the district each year in an amount not to exceed the amount authorized by the state board of tax appeals under this section for the purpose of replacing revenues lost as a result of the declining enrollment of the district. The state board of tax appeals may authorize the district to make a levy which will produce an amount that is not greater than the amount of revenues lost which are directly attributable to the decline in enrollment of the district.

(2) The board of tax appeals shall certify to the state board of education the amount authorized to be produced by the levy of a tax under this subsection.

(3) The state board of tax appeals may adopt rules and regulations necessary to properly effectuate the provisions of this subsection, including rules relating to the evidence required in support of a district's claim that reductions in state funding under the provisions of the school district finance and quality performance act as a result of the district's declining enrollment exceed the district's ability to make expenditure reductions.

(4) Any district is authorized to adopt and has adopted a local option budget in an amount equal to the state prescribed percentage of the amount of state financial aid determined for the district in the current school year.

(c) The board of education of may continue to levy such tax under authority of this section for each year the district continues to sustain the three-year average decline in either the numerical or percentage specified in subsection (a).

(d) There is hereby established in every district a fund which shall be called the declining enrollment fund. Such fund shall consist of all moneys deposited therein or transferred thereto according to law. The proceeds from the tax levied by a district under authority of this section shall be credited to the declining enrollment fund of the district. Moneys in such fund shall be used for the payment of expenses of the school district as determined by the board of education of the district.

Section 1. All moneys appropriated for general state aid and supplemental general state aid to school districts shall be paid first from the revenue derived from the levy imposed pursuant to K.S.A. 72-6431, and amendments thereto. If the amount of revenue derived from the levy imposed under K.S.A. 72-6431, and amendments thereto, is insufficient to pay such state aid, 50% of the balance shall be paid from existing revenues derived from the Kansas retailers' sales tax and 50% shall be paid from existing revenues derived from the Kansas income tax.

INFLATION2.wpd

New Section 1. For school year 2007-2008, and for each school year thereafter, the total amount of state aid, except for state aid for special education and related services, aid shall be increased by a percentage equal to the percentage increase in the CPI (urban) from the calendar year in which the second preceding school year ended to the calendar year in which the preceding school year commenced. If there is a percentage decrease or no change in the CPI (urban) from the calendar year in which the second preceding school year ended to the calendar year in which the preceding school year commenced, the amount of state aid, excluding state aid for special education and related services, shall be the same amount of such aid in the preceding school year.

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Attachment # 8

It is widely believed by the educational community that class size along with qualified teachers is the most important factor in insuring a quality education. With that in mind I am proposing a supplement to current funding as an addition to the school finance law. It addresses the concerns of the Supreme Court in regard to improving the quality of education using the most important component of a quality education; it uses actual costs as the basis for funding; it increases the percentage of overall funds spent in the classroom rather than on administration; and, it applies to the school districts that the Court was most concerned with in its opinion.

There was a mix up in drafting my bill and what was printed does not relate to my proposal. This is the substitute language for HB 2358 that replaces all the language in that bill. The bill as originally filed should be disregarded

Pat Colloton

(q) "Class Size Adjustment for Actual Costs" means a payment calculated and made to qualifying school districts at the same time as the base state aid per pupil is determined and made in coordination with the required September 20 head count at each school within a district. Funding shall be made so that class sizes in each school within the district shall be adjusted so that class size in kindergarten and grades one through three is not bigger than 19 students per teacher and the language arts and math classes in grades four through twelve are not bigger than 25 students per teacher. The amount for each qualifying district is calculated by multiplying the number of additional teachers needed at each school within the district times the average teacher salary plus benefits for that district. The payment for a district's class size adjustment shall be made after review and approval by the state Department of Education. The payment may only be used for the purpose of employing teachers to meet the class size mandates.

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Attachment # 9

## HB 2358

(q) "Class Size Adjustment for Actual Costs" means a payment calculated and made to qualifying school districts at the same time as the base state aid per pupil is determined and made in coordination with the required September 20 head count at each school within a district. Funding shall be made so that class sizes in each school within the district shall be adjusted so that class size in kindergarten and grades one through three is not bigger than 19 students per teacher and the language arts and math classes in grades four through twelve are not bigger than 25 students per teacher. The amount for each qualifying district is calculated by multiplying the number of additional teachers needed at each school within the district times the average teacher salary plus benefits for that district. The payment for a district's class size adjustment shall be made after review and approval by the state Department of Education. The payment may only be used for the purpose of employing teachers to meet the class size mandates.

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Attachment # 10