

MINUTES OF THE SELECT COMMITTEE ON SCHOOL FINANCE

The meeting was called to order by Chairman Kathe Decker at 12 noon on February 21, 2005 in Room 519-S of the Capitol.

All members were present.

Committee staff present:

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

Conferees appearing before the committee:

Kay Heley, Shawnee Mission
Mark R. Jorgenson, Civic Council of Greater KC
Brad Stauffer - Topeka, USD 501
Mark Tallman, KASB
Sharon Hand, KS Assoc. For Career Tech. Ed
Kathy Cook, Ks Families United for Public Ed
Missy Taylor, former educator
Bob VanCrum, Blue Valley USD 229
Dale Dennis, Deputy Commissioner, Dept. Of Ed

HB 2474 - concerning schools and school districts; concerning the State Board of Ed and the State Dept. of Ed.

Appearing in opposition of **HB 2474** were:

Kay Heley, (Attachment 1); Mark R. Jorgenson, (Attachment 2); Brad Stauffer, (Attachment 3); Mark Tallman, (Attachments 4 and 5); Sharon Hand, (Attachment 6); Kathy Cook, (Attachment 7); Missy Taylor, (Attachment 8); Bob VanCrum, (Attachment 9) and Dale Dennis, (Attachment 10).

Written testimony only in opposition to **HB 2474** was offered by Amelia McIntyre of Shawnee Mission, (Attachment 11).

This portion of the hearing on **HB 2474** was closed.

The meeting was adjourned at 1:30. The next meeting is scheduled for Tuesday, February 22, 2005.

Testimony to the House Select Committee on School Finance
Kay Heley, parent
February 21, 2005

Members of the Committee,

Good Afternoon. My husband and I have two sons, Skylar in 10th grade and Logan in 6th grade in Kansas public schools. It's important for me to share that our family's religion, and most religions teach that taking care of the least amongst us, our children, the poor, the disabled, is the moral responsibility of our society. I have read through HB 2474 and I'm concerned that it is not enough. I'm concerned that HB 2474 is an attempt to appease the Supreme Court rather than provide a quality education for our children.

This bill, and the other plans presented thus far, will not help my boys. My boys are Caucasian, native English speakers, not on free/reduced lunch, and blessed with good health and few struggles in school. They are like ~~most~~^{many} of the children in your districts. Please don't get me wrong, I am fully supportive of the right of every Kansas child, regardless of disability, race, family income, or native language to a quality education. Again, providing that is our moral responsibility. But we need to do it right so that it does not continue to be at the expense of my children's education.

Since 1992, our legislature has not adequately funded our schools. On paper, Kansas has continued to maintain its quality education. I am here to tell you that the quality is slipping quickly away. The truth is that across the state, good teachers are retiring or leaving teaching and there are fewer and fewer replacements. Look in the buildings in your communities. At parent conferences last week at our high school, I noted that of Skylar's six teachers we saw, one is retiring this year; one is very close; 3 are in 40's or 50's and the youngest is in his 30's. Logan's school is no different. Across the state, the State Board of Education notes that in 2003-04 "approximately 51 percent of the certified personnel in Kansas schools were over age 45 and 36 percent (over one-third) were over age 50." And there are vacancies, especially in math and special education – there were 351 state-wide vacancies at the start of last year. Our high school has a long-term sub in math because there were few qualified applicants.

The reality is that our state is losing the dedicated teachers and not able to attract new teachers because of what we pay (we're 41st in the nation for average teacher's salaries) and the lack of commitment our state has given to education. The result is that we are raising children who will not be able to compete with students from other countries and other states that have made the necessary financial commitment to education.

As you ponder HB 2474 and other proposed legislation, please ask the following questions:

- Will it raise teacher's salaries so the good teachers will want to stay?
- Will it raise teacher's salaries so college students will want to become teachers?
- Will it provide enough money so that Logan's teachers will once again have small class sizes?

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Will it provide enough money so that Logan's teachers can have enough nurse, counselor, and paraprofessional support to be able to teach Logan AND teach his classmates' with severe medical, behavioral, and psychiatric issues? Our district has many unfilled paraprofessional positions because the work is hard and the pay is horrible. Yes, those students definitely deserve a quality education, but so does Logan.

Will this bill keep teachers in our schools? The State Board notes that 30% of our new teachers leave in the first five years. One-third of the small number of new teachers is significant.

Will this bill help teachers frustrated by No Child Left Behind's requirement to teach to the test? We've been told that next year, Logan will spend 8 weeks preparing for and taking assessment tests. That is ridiculous. I am one parent who would like NCLB to go away. We continue to leave children behind right and left – they're tuning out and dropping out. It also doesn't help attract or retain teachers when the scores of a small number of students causes a whole building to "fail."

Will this bill help teachers inspire children raised on slick video and computer graphics? Times have changed. Classroom technology needs to keep up.

I do not see this bill helping keep or attract teachers. I do not see this bill helping my sons. I do not see this bill as a serious effort.

Committee members, our children need you to work hard to find a long-term solution to a problem that has been festering like a boil for a long time and finally coming to a head. Putting a bandaid on it by shuffling current funds and slightly increasing local options for revenue is not going to fix it. We need to have the courage to lance the problem and demand a state-wide tax increase that will provide enough funds to help ALL the students – the disabled, the non-English-speakers, and the Logan's around the state. It is our moral responsibility. Trust me, we'll feel better once it's done.

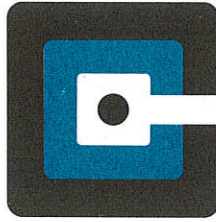
Can you all look Logan in the eye and tell him that you are working the hardest you can? Will you tell him that some of the legislators have signed a secret pledge to never raise taxes, even if that is the best long-term solution for his education? Can you model for Logan that sometimes we all change our minds when it's the right thing to do, even if it's not the most comfortable? How many of you have surveyed your constituents asking for their support for a tax increase for education? Do you committee members have the courage to lead our state back to its educational excellence? Or should we just tell Logan right now that this attempt, HB 2474, is your best effort? What are we teaching the Logan's of Kansas right now about moral responsibility and courageous leadership?

Logan and all of us are listening and watching carefully. He is our future. His last six years are flying by. Please don't sell him short.

Kay Heley
8214 W. 75th St.
Overland Park, KS 66204

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**TESTIMONY OF MARK R. JORGENSEN
MEMBER, P-12 EDUCATION COMMITTEE
CIVIC COUNCIL OF GREATER KANSAS CITY**

**REGARDING HOUSE BILL 2474
AN ACT CONCERNING SCHOOLS & SCHOOL DISTRICTS**

**SUBMITTED TO THE HOUSE SELECT COMMITTEE ON SCHOOL FINANCE
KATHE DECKER, CHAIRPERSON
MONDAY, FEBRUARY 21, 2005**

CHAIRPERSON DECKER AND MEMBERS OF THE COMMITTEE:

My name is Mark Jorgenson. I am a member of the Civic Council of Greater Kansas City, a membership organization of the chief executive officers of 80 or so of the larger companies in the Kansas City metropolitan area. I am also a member of the Civic Council's P-12 Education Committee and a parent of four children in the Shawnee Mission School District.

I am here today on behalf of the Civic Council to share with you our position on improving funding for Kansas public schools.

The CEOs who lead our member companies have long held the belief that a quality education for all children is critical to the success of the students and critical to the success of the Greater Kansas City region and the State of Kansas.

The Civic Council has believed for a number of years that the funding formula for public education in Kansas needs revising. We are extremely pleased that the legislature has stated its desire to improve the formula as well, and we appreciate the opportunity to comment on the review process.

I have attached to my testimony today a document recently approved by our Board of Directors titled, "2005 Civic Council Negotiating Principles for a Foundation Formula in Kansas." This document represents the position of the Civic Council with regard to various aspects of the funding formula.

We view HB 2474 as a first step toward addressing the complex issues related to the funding formula. Specifically, we support the following areas:

- An increase in the Basic State Aid Per Pupil (BSAPP) over the current figure and a progressive increase in the amount in each succeeding year until adequate or "suitable" funding is in place to meet the requirements of the federal No Child Left Behind Act. The Civic Council would support appropriate revenue enhancements for education that distribute these revenues in a fair and equitable manner.
- An increase in support for Special Education, Bilingual Education, and At-Risk Students. The Civic Council supports a formula that is responsive to the needs of all of the state's children by providing adequate resources for these programs.
- Allowing local districts to raise additional funds to satisfy local interests above and beyond the targeted level of state funding. It is our belief that if the Basic State Aid Per Pupil (BSAPP) cost is funded at a level to provide a suitable education then the local option budget becomes less of a factor; however, districts should have the option of raising additional funds to satisfy local priorities.

There are several areas contained within the Civic Council principles statement that HB 2474 does not address. Civic Council would propose designating a portion of the future growth of Kansas state general revenue per annum to the foundation formula. We also believe that changes in correlation weighting and substitution of other factors for calculating the differences in the cost of education in different communities and regions can have unintended consequences. Our goal is for every district to have adequate means to meet the unique costs associated with the student population in that district and for hiring teachers and other critical personnel. We would also

support including funds for 3 and 4-year-old pre-school and before- and after-school programs as required by those student populations. We know that children who start kindergarten ready to learn have a much greater chance of success than those who are behind from the beginning. We also know that extra hours before and after school can shore up the learning of students and provide constructive, supervised learning that can enhance the chances of success for at-risk and special needs students.

Why does this matter to us, and why does it matter to you and your constituents, many of whom are employees and shareholders in Civic Council companies?

Civic Council believes the future of Kansas and the Midwest will be tied to their ability to compete in an economy that is increasingly education oriented and global in nature. Our competition is not between Kansas City and Wichita, or even Kansas and the other midwestern states. We increasingly compete with the European Union, China, Singapore, and other regions and countries that are investing at high levels in creating highly educated workforces.

That is why, despite the tough decisions that must be made as the state looks at its budget, it is important to continue the investment in education in Kansas. It is also important to understand the short- and the long-term benefits to be derived from that investment.

We have all worried about the state's ability to attract and retain young, talented workers and their families and the jobs young, well-educated people seek. Building the quality of the Kansas P-12 education system will provide outstanding opportunities for the best and brightest young people in Kansas to stay in Kansas for their education, and to find jobs in Kansas when they graduate. It will also empower students with the skills to make good life decisions and to evaluate the many choices, both good and bad that present themselves to our children today.

Finally, we believe an increased investment in public P-12 education will create an environment that develops and attracts innovative new business opportunities and that provides the talented worker pool needed by the many fine businesses already established in Kansas. House Bill 2474 is a first step at a critical time, and creates an opportunity for the Kansas Legislature to leave a legacy that will benefit Kansans for generations to come.

Testimony submitted by Mark R. Jorgenson, Regional President, U.S. Bank, on behalf of the P-12 Education Committee of the Civic Council of Greater Kansas City, 1200 Main Street, Suite 230, Kansas City, Missouri, 64105, (816) 221-2263

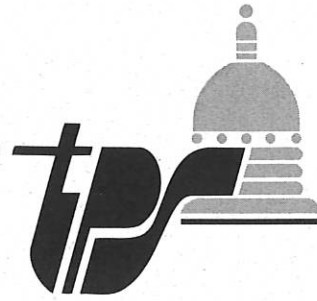
2005 CIVIC COUNCIL NEGOTIATING PRINCIPLES FOR A FOUNDATION FORMULA IN KANSAS

The Civic Council of Greater Kansas City believes that a high quality, adequately and equitably funded, accessible and accountable early childhood through post-graduate public education system provides the foundation for a competitive economy, an attractive quality of life and a strong and vibrant democracy. The Civic Council supports the concept of local control, but within the context of a strong statewide system of accountability that is tied to the funding of public education. The Civic Council would support appropriate revenue enhancements for education that distribute these revenues in a fair and equitable manner.

In Kansas, the Civic Council supports the following criteria for a state foundation formula for public education:

- The formula adequately and equitably funds a "suitable" P-12 education according to a student need based model. The definition of "suitable" includes the knowledge and skills necessary for a student to attend and successfully complete post-secondary education and/or training that prepares them for productive work and good citizenship in the 21st century economy. Such calculations also should include the services and programs that all students need to be successful. The adoption of a formula should not result in any district receiving less funding than it currently receives;
- The formula is responsive to the needs of the state's children by providing adequate resources for programs that assist at-risk students and those with special needs and limited English proficiency. Weightings for at-risk and special education programming would be based on the actual expenses of meeting the needs of the impacted students;
- The formula, through base cost calculations, includes funds for all-day kindergarten, and in the multiplier for special education, ESL (English as a Second Language) and at-risk students includes funds for 3 and 4-year-old pre-school, and before- and after-school programs as required for those student populations;
- The formula increases base cost per pupil over the current figure and progressively increases that amount in each succeeding year in order to accomplish adequate funding for the state's public school districts to ensure that the requirements of the No Child Left Behind Act are achieved;
- The formula allows local districts to raise additional funds to satisfy local interests above and beyond the targeted level of state funding;
- The formula is linked to existing accountability standards;
- A portion of the future growth of Kansas state general revenue per annum is designated to fund the foundation formula;
- The formula establishes a timeframe by which it would be reviewed and renewed by the legislature; and
- The formula includes a cost of living factor.

February 21, 2005



**Testimony to the
House Select Committee on School Finance
By Brad Stauffer
Topeka Public Schools
Director of Communications**

Chairman Decker, members of the Committee:

Thank you for the opportunity to speak on behalf of the students and staff of Topeka Public Schools, USD 501. I understand that the work of the Committee is not completed and that additional features and additional investments may be added to the proposals offered so far. As you consider the mandate of the Kansas Supreme Court and the educational needs of the children of Kansas, I'd like to provide you with the fiscal realities in our district.

In order to protect the instructional mission of our district, our Board of Education was faced with difficult decisions last year. To provide 2 ½ percent raises for our teachers and 1 percent raises for other staff; to preserve an extended day kindergarten program; to maintain class size; to save music and other extracurricular activities; and to address the needs of middle and high school students struggling in math and reading, the Board had to reallocate \$5 million dollars from the previous year's budget.

That means programs were eliminated, services were reduced and staff positions were cut. About half of the 4,000 students transported the year before had to find another way to and from school. Families in the district—60 percent who qualify for free and reduced priced meals—had to pay more to participate in sports, debate, cheerleading and other activities. They had to dig deeper in their pocket books for textbooks as well.

Our district's combined general fund and supplemental general fund decreased this year by about \$128,000. Obviously, that is not enough to keep up with inflation let alone the educational expectations of our community and No Child Left Behind. Sadly, we face the same scenario for next school year unless there is a meaningful response to the Supreme Court's ruling.

The preliminary numbers from HB 2474, show an increase for USD 501 of approximately \$3.1 million. That will not afford us the resources required to build on the progress we've made in closing the achievement gap, to continue our recent achievement gains toward the NCLB goal of every student performing at or above proficiency, or to significantly enhance the salaries of our teachers.

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Going into the FY2006 budget year, we have \$2 million in known obligations before we add any salary enhancements or program improvements. The teacher's contractual step increase is about \$500,000, and we anticipate additional fixed costs including utilities, insurance and fuel. A 1 percent raise for all staff is approximately \$600,000.

When you consider our known increases, and provide modest salary increases, that \$3.1 million is gone in a hurry. It is not even a hold harmless plan for TPS. To provide raises and cover other costs increases, we would still have to cut programs and services without funding new strategies to increase student achievement.

There are things we like in HB 2474. The increases in special education, bilingual and at-risk weighting will help us. Reducing the vocational funding and moving it to the base does not help us. It just shifts resources. The same is true for shifts in the correlation weighting. Additional authority for the LOB could bring in more dollars through local property tax increases, but we are mindful of the inequities this causes across the state. Currently our capital outlay mill levy is 7.5 mills. Even though state aid for capital outlay in this plan would add \$643,000 to our budget, your proposal would eventually cause us to lose over \$2 million in capital outlay revenue by lowering the mill levy when our resolution expires.

To meet the demands of No Child Left Behind we need to secure our full-day kindergarten, we need to lower class sizes at all levels, and we need to support teachers at greater levels with professional development and salary improvements. HB 2474 falls short of those goals.

We know the challenge is great and the cost is significant. But we believe that substantial new investments in public education will pay great dividends in the future. The cost of not making that investment will be far greater than we can imagine.

Madam chair, I'll try to answer any questions the committee may have.



Testimony on
HB 2474 – School Finance

Before the
House Select Committee on School Finance

By Mark Tallman, Assistant Executive Director/Advocacy
February 21, 2005

Madam Chair, Members of the Committee:

We appreciate the opportunity to comment on **HB 2474**. We know that members of the committee have been working for weeks this session, and months before the session began, to address issues in school finance. However, we must respectfully state that this bill falls far short of the educational needs and aspirations expressed by our members and, we believe, required by the Supreme Court of Kansas. In fact, in too many ways, we believe provisions of this bill are a step backwards.

KASB's position on school finance is guided by a resolution that was drafted in conjunction with many other organizations representing public education interests and school districts, and was adopted overwhelmingly by our membership last December. I have compared the components of **HB 2474** with that resolution, and with the Supreme Court's directive from January.

But the most important thing I want to stress is our belief that school funding should be increased not just because of what the Supreme Court said, or because we want to pay teachers more, or even because we value children. We believe school funding should be increased because the future will belong to the best educated. We agree with President Bush that the economic and social security of our country depends on a high quality education for absolutely every child. The current level of funding for public education in Kansas was not designed to meet that goal, and cannot do so with small, incremental changes.

Kansas made great strides in improving the quality of our public schools and student performance since 1992. In that year, the Legislature approved a 15% increase in school spending over two years, and a tax increase equal to approximately 15% of the state general fund – without a court finding the system unconstitutional. A similar increase in the 2006 SGF estimate of \$4.8 billion would be \$720 million. That increase certainly didn't damage the state's economy – which was also coming out of a recession. In fact, within a few years, the Legislature was able to begin cutting taxes. We believe that a school finance plan comparable to the Augenblick and Myers report is not only educationally justified, it is economically responsible. In fact, continuing to improve our school system is the best long-term economic strategy available.

We urge the committee to recommend a school finance plan that meets the goals set forth in the KASB school finance resolution. Thank you for your consideration.

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KASB SCHOOL FINANCE RESOLUTION <i>Adopted December 4, 2004</i>	House Select Committee Recommendations
<p>KASB supports the national aspirations for student achievement embodied in the No Child Left Behind Act and the strategic directions of the Kansas State Board of Education as listed below. We support the commitment of resources necessary to make that vision a reality, and to finance the state and federal requirements all schools must meet. The Legislature's 2002 study provides an appropriate definition of a suitable education.</p>	<p>The section of HB 2474 recommended by the Suitability Subcommittee refers to courses of study required by the Legislature and contains educational goals, but does not include reference to educational outcomes required by Quality Performance Accreditation and No Child Left Behind. However, it also does not amend the Legislature's requirement for an accreditation system based on measurable improvement in student academic performance, which the Supreme Court said is part of the standard for suitable funding. KASB supports the current definition.</p> <p>HB 2474 establishes the Legislative Education Council, which must include a business representative and accountant, but not a school board member. In the state constitution, school boards are partners with the Legislature and State Board of Education in the operation of the public school system. KASB believes that any advisory council for education should include school board member representation.</p>
<p>Nothing is more important to the long-term prosperity of Kansas than the education of its people. Adequate funding of the school finance system is critical to maintain and improve economies of both rural and urban Kansas and foster stronger citizenship. It is also vital to help reduce the future costs of other state-funded programs. We endorse the following funding strategies to achieve those goals.</p>	<p>The increased funding provided by this plan – approximately \$63 million – is about 1.5% of total school funding when the consumer price index is estimated at 2.7%. It is a small fraction of any reasonable estimate of the cost of suitable education as defined by the Court and KASB's position. KASB supports the target for additional resources identified in the Augenblick and Myers study and school district estimates and confirmed by the recent cost study requested by the Senate.</p>
<p>STRATEGIC DIRECTION 1 – HELP ALL STUDENTS MEET OR EXCEED HIGH STANDARDS.</p>	
<p>The new federal law sets a goal of bringing all children to “proficiency” in core academic areas by 2014. Although a majority of Kansas students currently reach these standards, children in poverty, with disabilities, and from certain other subgroups are far more likely to be unsuccessful, and often require more help to succeed. Without additional resources, serving the growing numbers of these students will be at the expense of general education programs. We support:</p>	
<p>(1) Full funding for the Parent Education Program, the at-risk preschool program and all day kindergarten to help ensure that students begin school ready to learn.</p>	<p>HB 2474 does not provide increased funding for early childhood programs, or implement all-day kindergarten. KASB believes increased funding for these programs should be included in any plan.</p>

<p>(2) Increasing the at-risk and bilingual weighting factors and other strategies to give more time and support to students who are not meeting grade-level outcomes.</p>	<p>At-Risk Weighting is increased by an estimated cost \$18.1 million. KASB believes this is far below the funding needed to help all children succeed. Bilingual Weighting is increased from 0.2 to 0.4 over three years, estimated cost \$11.2 million. KASB believes this is the minimum that should be provided, because current funding is NOT achieving success for all children.</p>
<p>(3) Full funding for the cost of special education services for children with exceptional needs through the school finance formula.</p>	<p>Special education funding is increased from 81.7% to 90% over three years. KASB believes special education should be funded at 100%.</p>
<p>STRATEGIC DIRECTION 2 – RECRUIT, PREPARE, SUPPORT AND RETAIN A COMPETENT, CARING AND QUALIFIED TEACHER FOR EVERY CLASSROOM AND LEADERS FOR EVERY SCHOOL.</p>	
<p>The No Child Left Behind Act and the State Board’s new accreditation and licensure regulations increased requirements for teachers in core academic areas and for teacher aides (paraprofessionals). Effective leadership is equally critical for school success. However, schools already face significant problems in hiring and retaining fully qualified employees. A major reason: school salaries and benefits are often lower than jobs with comparable qualification requirements. We support:</p>	
<p>(1) Increasing base support of school districts to allow salaries that are competitive with schools in other states and with other public and private sector positions.</p>	<p>HB 2474 provides no additional funding for the base budget per pupil. “Kansas personal income is expected to grow by 4.9% in 2003, 4.8% in 2004, and remain at that level through 2006” – Consensus review forecast, Nov. 4, 2004. A higher “cost of living” local option budget is provided, but available to only about 16 districts.</p>
<p>(2) Assisting districts in providing health insurance.</p>	<p>The proposal does not provide special assistance for health insurance. KASB believes health insurance assistance should be added.</p>
<p>(3) Funding quality professional development programs for teachers and school leaders.</p>	<p>The proposal does not address professional development. KASB believes the state professional development formula should be fully funded (\$8 million) to promote effective use of new resources for instruction.</p>

<p>STRATEGIC DIRECTION 3 – DESIGN AN EDUCATIONAL DELIVERY SYSTEM TO ENSURE LEARNING FOR ALL.</p>	
<p>The failure of the state to provide funding for the requirements of a “suitable” education has shifted the burden to local districts. Because local resources vary dramatically throughout Kansas, relying on local taxes alone will leave poor districts – and many children – behind. The state’s financing commitment should not be limited to a minimal education system, but to a system that supports high achievement for all, and ensures all districts have the opportunity to enrich their educational programs beyond the base budget through local option enhancements, provided that all districts can exercise the same degree of discretion by making the same amount of effort. We support:</p>	<p>HB 2474 increases the maximum LOB from 25% to 30% but provides no state aid for the additional 5%.</p> <p>KASB opposes any local funding authority that is not equalized. This change would certainly make the system less equitable, and allow education quality to be based on local wealth, not student need or educational costs. KASB would also oppose the proposal to exempt the additional 5% from the formula that allows districts to “rise to the average” without being subject to protest petition.</p> <p>KASB believes that base aid should be high enough to replace most current LOB funding. If so, a higher LOB would not be necessary, and many districts would not need to use an LOB. Others could choose to use the LOB for further enhancements.</p>
<p>(1) Increasing the base budget per pupil as recommended by the Legislature’s study on the cost of a suitable education (\$4,650 in 2001 dollars).</p>	<p>HB 2474 reduces vocational weighting, eliminates correlation weighting and adjusts low enrollment weighting, but provides no additional funding for general funding support. KASB believes the base target should be between \$5,000 and \$6,000, which would also replace all or most of the current \$600 million in LOB.</p>
<p>(2) Annually adjusting the base to reflect changes in educational costs at least equal to the rate of inflation.</p>	<p>A proposal has been offered that would match increases in base and supplemental general fund aid to the rate of inflation. If the base budget per pupil had been adjusted for inflation and other changes in the formula implemented, districts would be receiving at least \$500 million more this year. However, school district costs, such as salaries, benefits and new requirements, almost always increase more than the consumer price index.</p> <p>KASB supports inflationary increases after a new finance plan is implemented with a base that reflects actual costs.</p>
<p>(3) Weighting factors that reflect actual differences in school district costs.</p>	<p>HB 2474 reduces vocational weighting from 0.5 to 0.15. This means districts will simply have to shift more general fund dollars to maintain those programs, and those with larger vocational programs are especially disadvantaged. KASB opposes.</p>

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<p><i>(3 Weighting factors continued)</i></p> <p>Weighting factors that reflect actual differences in school district costs.</p>	<p>A proposal has been made to expand the concept of ancillary weighting to districts experiences rapidly declining enrollment. KASB believes that additional costs of enrollment growth AND decline should be provided through the formula, not through an un-equalized local property tax.</p>
<p>(4) Measures that support sound stewardship of financial resources.</p>	<p>HB 2474 establishes a school district audit team in the Division of Post Audit. KASB believes this should be amended to make clear that efficiency should be evaluated based on student achievement, and that school boards should be able to determine how to allocate funds if student performance outcomes are met.</p>
<p>These recommendations should be adopted in a way that does not reduce per pupil funding for any district and will provide increased funding for all districts. Kansas ranks among the highest-performing states, and spends below the national average. We need to invest to be the best, or our children, schools, educators and communities will be left behind.</p>	<p>HB 2474 does not appear to reduce funding to any district. However, most districts will continue to fall behind inflation and other costs in their operating budgets. This bill will certainly not advance the goal of leaving no children behind. KASB supports increased funding for all districts.</p>

<p>Supreme Court's direction to the Legislature <i>January 3, 2005</i></p>	
<ul style="list-style-type: none"> Increased funding will be required. 	<p>HB 2474 would increase state funding by only a fraction of the amount recommended by the Legislative cost study for 2001.</p>
<ul style="list-style-type: none"> The Legislature must also address the "equity with which the funds are distributed." 	<p>HB 2474 makes the system less equitable by allowing more LOB authority without state aid and direct more resources to a small number of districts with high housing costs but no identification of higher educational costs.</p> <p>The plan does attempt to address inequities in the capital outlay levy system by reinstating a four mill limit and providing state aid. KASB supports equalizing capital outlay funding.</p>
<ul style="list-style-type: none"> Consider the actual costs of education, including appropriate administrative costs. 	<p>The base budget is not adjusted to reflect either the 2001 Legislative cost study, or the survey conducted this year by the Kansas State Department of Education, or any other survey of cost.</p>
<ul style="list-style-type: none"> Correct aspects of the current financing formula, which "increases disparities in funding, not based on a cost analysis, but rather on political and other factors not relevant to education." 	<p>Any plan which increases reliance on local revenue sources will increase disparities because local resources are so unequal. HB 2474 will increase, rather than decrease, reliance on the LOB in those districts which can afford it, and provide virtually no assistance to low wealth districts.</p>

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5% Additional LOB (or any other budget authority)
 Funded ALL from property tax

2004-05 Data
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USD	USDName	2004-05 FTE Enr	General Fund	Actual LOB %	Add 5% MORE LOB	\$\$\$ 5%-All Property Tax	Total Assessed Valuation	Mill Levy for 5% MORE LOB
207	Ft. Leavenworth	1,643.0	\$ 8,724,199	25.00%	30.00%	\$ 436,210	\$1,330,840	327.77
499	Galena	761.0	\$ 4,721,359	25.00%	30.00%	\$ 236,068	\$12,488,645	18.90
505	Chetopa	287.2	\$ 2,116,924	25.00%	30.00%	\$ 105,846	\$6,775,382	15.62
357	Belle Plaine	758.5	\$ 5,311,625	24.59%	29.59%	\$ 265,581	\$17,310,882	15.34
504	Oswego	490.0	\$ 3,369,309	25.00%	30.00%	\$ 168,465	\$11,738,772	14.35
471	Dexter	225.8	\$ 1,691,994	3.37%	8.37%	\$ 84,600	\$5,943,060	14.24
337	Royal Valley	924.5	\$ 5,858,240	25.00%	30.00%	\$ 292,912	\$21,144,801	13.85
246	Northeast	578.0	\$ 3,778,787	18.52%	23.52%	\$ 188,939	\$13,986,033	13.51
475	Geary County	6,078.1	\$ 30,450,098	25.00%	30.00%	\$ 1,522,505	\$113,857,621	13.37
439	Sedgwick	520.5	\$ 3,310,977	8.76%	13.76%	\$ 165,549	\$12,419,831	13.33
396	Douglass	823.7	\$ 5,443,740	20.30%	25.30%	\$ 272,187	\$20,607,897	13.21
447	Cherryvale	589.1	\$ 3,866,863	20.17%	25.17%	\$ 193,343	\$14,814,719	13.05
235	Uniontown	424.0	\$ 3,293,208	13.45%	18.45%	\$ 164,660	\$13,048,288	12.62
344	Pleasanton	396.0	\$ 2,737,708	15.71%	20.71%	\$ 136,885	\$10,937,126	12.52
249	Frontenac	736.5	\$ 4,543,274	9.68%	14.68%	\$ 227,164	\$18,837,938	12.06
508	Baxter Springs	842.0	\$ 5,155,560	24.83%	29.83%	\$ 257,778	\$21,653,511	11.90
436	Caney Valley	822.1	\$ 5,502,071	18.13%	23.13%	\$ 275,104	\$23,229,180	11.84
430	South Brown County	657.2	\$ 4,482,239	25.00%	30.00%	\$ 224,112	\$19,301,309	11.61
454	Burlingame	332.0	\$ 2,496,271	13.23%	18.23%	\$ 124,814	\$10,755,393	11.60
338	Valley Falls	431.4	\$ 2,946,696	18.50%	23.50%	\$ 147,335	\$12,766,403	11.54
451	B & B	227.0	\$ 1,864,284	9.39%	14.39%	\$ 93,214	\$8,116,749	11.48
429	Troy	372.0	\$ 2,673,582	18.35%	23.35%	\$ 133,679	\$11,640,947	11.48
335	North Jackson	421.0	\$ 3,027,433	13.41%	18.41%	\$ 151,372	\$13,186,200	11.48
356	Conway Springs	566.5	\$ 3,772,606	20.15%	25.15%	\$ 188,630	\$16,801,674	11.23
487	Herington	508.5	\$ 3,282,005	24.67%	29.67%	\$ 164,100	\$14,675,535	11.18
381	Spearville	341.0	\$ 2,381,926	9.51%	14.51%	\$ 119,096	\$10,712,662	11.12
339	Jefferson County North	490.3	\$ 3,464,725	18.76%	23.76%	\$ 173,236	\$15,809,260	10.96
461	Neodesha	723.6	\$ 4,839,953	25.00%	30.00%	\$ 241,998	\$22,264,357	10.87
288	Central Heights	622.7	\$ 4,333,513	5.31%	10.31%	\$ 216,676	\$20,084,033	10.79
358	Oxford	398.5	\$ 2,851,667	20.69%	25.69%	\$ 142,583	\$13,223,173	10.78
286	Chautauqua County	425.0	\$ 3,077,266	7.47%	12.47%	\$ 153,863	\$14,455,517	10.64
506	Labette County	1,631.7	\$ 8,942,845	25.00%	30.00%	\$ 447,142	\$42,182,243	10.60
341	Oskaloosa	603.3	\$ 4,554,477	21.61%	26.61%	\$ 227,724	\$22,280,145	10.22

5% Additional LOB (or any other budget authority)
 Funded ALL from property tax

2004-05 Data
 Descending order of shaded column

5-2

USD	USDName	2004-05 FTE		Actual LOB %	Add 5% MORE LOB	\$\$\$ 5%-All Property Tax	Total Assessed Valuation	Mill Levy for 5% MORE LOB
		Enr	General Fund					
257	Iola	1,425.5	\$ 8,171,018	25.00%	30.00%	\$ 408,551	\$40,267,403	10.15
247	Cherokee	789.0	\$ 5,234,751	18.63%	23.63%	\$ 261,738	\$25,885,457	10.11
404	Riverton	803.6	\$ 5,200,371	19.71%	24.71%	\$ 260,019	\$25,734,689	10.10
283	Elk Valley	199.5	\$ 1,778,525	3.37%	8.37%	\$ 88,926	\$8,806,586	10.10
323	Rock Creek	728.6	\$ 4,877,038	14.35%	19.35%	\$ 243,852	\$24,201,694	10.08
261	Haysville	4,299.5	\$ 22,011,760	25.00%	30.00%	\$ 1,100,588	\$109,232,644	10.08
470	Arkansas City	2,792.8	\$ 14,614,888	23.88%	28.88%	\$ 730,744	\$72,589,612	10.07
211	Norton Community	648.9	\$ 4,444,768	17.66%	22.66%	\$ 222,238	\$22,108,258	10.05
336	Holton	1,111.0	\$ 6,585,256	25.00%	30.00%	\$ 329,263	\$32,778,465	10.05
307	Ell-Saline	450.8	\$ 3,217,493	20.27%	25.27%	\$ 160,875	\$16,170,431	9.95
268	Cheney	739.7	\$ 4,659,551	25.00%	30.00%	\$ 232,978	\$23,560,328	9.89
394	Rose Hill	1,741.5	\$ 8,910,396	25.00%	30.00%	\$ 445,520	\$45,410,181	9.81
256	Marmaton Valley	373.0	\$ 2,775,952	9.04%	14.04%	\$ 138,798	\$14,163,565	9.80
420	Osage City	731.5	\$ 4,722,904	2.12%	7.12%	\$ 236,145	\$24,122,784	9.79
285	Cedar Vale	164.5	\$ 1,510,433	3.42%	8.42%	\$ 75,522	\$7,747,965	9.75
248	Girard	1,030.5	\$ 6,326,049	20.23%	25.23%	\$ 316,302	\$32,531,340	9.72
463	Udall	361.9	\$ 2,549,580	14.51%	19.51%	\$ 127,479	\$13,134,635	9.71
378	Riley County	646.0	\$ 4,277,500	23.26%	28.26%	\$ 213,875	\$22,149,467	9.66
462	Central	346.3	\$ 2,468,843	16.79%	21.79%	\$ 123,442	\$12,801,215	9.64
340	Jefferson West	948.5	\$ 5,860,944	25.00%	30.00%	\$ 293,047	\$30,419,146	9.63
205	Bluestem	715.9	\$ 4,860,427	18.54%	23.54%	\$ 243,021	\$25,404,287	9.57
406	Wathena	374.5	\$ 2,597,481	8.95%	13.95%	\$ 129,874	\$13,586,185	9.56
411	Goessel	282.2	\$ 2,159,031	21.21%	26.21%	\$ 107,952	\$11,298,375	9.55
238	West Smith County	182.5	\$ 1,629,800	9.82%	14.82%	\$ 81,490	\$8,535,607	9.55
222	Washington	353.5	\$ 2,446,438	25.00%	30.00%	\$ 122,322	\$12,853,174	9.52
372	Silver Lake	725.5	\$ 4,642,167	25.00%	30.00%	\$ 232,108	\$24,439,014	9.50
434	Santa Fe Trail	1,262.5	\$ 7,469,111	24.00%	29.00%	\$ 373,456	\$39,400,530	9.48
509	South Haven	224.0	\$ 1,827,972	10.12%	15.12%	\$ 91,399	\$9,676,489	9.45
498	Valley Heights	375.5	\$ 2,957,513	22.99%	27.99%	\$ 147,876	\$15,693,090	9.42
486	Elwood	291.0	\$ 2,347,545	7.99%	12.99%	\$ 117,377	\$12,717,788	9.23
316	Golden Plains	187.7	\$ 1,742,599	5.28%	10.28%	\$ 87,130	\$9,488,831	9.18
293	Quinter	327.0	\$ 2,597,868	25.00%	30.00%	\$ 129,893	\$14,171,522	9.17
413	Chanute	1,787.7	\$ 9,395,589	25.00%	30.00%	\$ 469,779	\$51,291,055	9.16
324	Eastern Heights	152.0	\$ 1,419,653	10.57%	15.57%	\$ 70,983	\$7,765,901	9.14
278	Mankato	217.5	\$ 1,715,945	16.03%	21.03%	\$ 85,797	\$9,393,631	9.13

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USD	USDName	2004-05 FTE		Actual LOB %	Add 5% MORE	\$\$\$ 5%-All Property	Total Assessed	Mill Levy for 5%
		Enr	General Fund		LOB	Tax	Valuation	MORE LOB
258	Humboldt	517.5	\$ 3,655,557	16.74%	21.74%	\$ 182,778	\$20,021,583	9.13
359	Argonia	210.3	\$ 1,813,679	4.88%	9.88%	\$ 90,684	\$10,004,361	9.06
263	Mulvane	1,881.1	\$ 8,993,064	23.68%	28.68%	\$ 449,653	\$49,917,995	9.01
287	West Franklin	876.3	\$ 5,936,272	21.23%	26.23%	\$ 296,814	\$33,184,674	8.94
101	Erie-St Paul	1,068.9	\$ 6,730,891	25.00%	30.00%	\$ 336,545	\$37,682,743	8.93
468	Healy	117.5	\$ 1,128,769	25.00%	30.00%	\$ 56,438	\$6,402,721	8.81
425	Highland	250.5	\$ 2,093,360	9.94%	14.94%	\$ 104,668	\$11,882,100	8.81
355	Ellinwood	514.0	\$ 3,473,610	12.70%	17.70%	\$ 173,681	\$19,759,087	8.79
449	Easton	706.0	\$ 4,842,271	18.07%	23.07%	\$ 242,114	\$27,744,794	8.73
240	Twin Valley	624.5	\$ 4,120,276	22.26%	27.26%	\$ 206,014	\$23,659,100	8.71
443	Dodge City	5,617.1	\$ 30,773,431	25.00%	30.00%	\$ 1,538,672	\$176,805,910	8.70
325	Phillipsburg	607.3	\$ 4,189,810	25.00%	30.00%	\$ 209,491	\$24,397,179	8.59
421	Lyndon	432.0	\$ 3,131,734	9.82%	14.82%	\$ 156,587	\$18,360,113	8.53
405	Lyons	828.1	\$ 5,433,696	25.00%	30.00%	\$ 271,685	\$32,037,039	8.48
243	Lebo-Waverly	569.3	\$ 3,972,323	21.40%	26.40%	\$ 198,616	\$23,677,329	8.39
408	Marion-Florence	651.2	\$ 4,428,157	16.49%	21.49%	\$ 221,408	\$26,438,901	8.37
353	Wellington	1,657.7	\$ 9,383,613	25.00%	30.00%	\$ 469,181	\$56,116,075	8.36
503	Parsons	1,477.1	\$ 7,990,229	25.00%	30.00%	\$ 399,511	\$47,809,586	8.36
426	Pike Valley	260.5	\$ 2,085,634	13.82%	18.82%	\$ 104,282	\$12,522,412	8.33
398	Peabody-Burns	414.5	\$ 3,118,600	10.31%	15.31%	\$ 155,930	\$18,819,378	8.29
367	Osawatomie	1,135.0	\$ 6,755,228	22.21%	27.21%	\$ 337,761	\$40,874,493	8.26
354	Clafin	297.5	\$ 2,283,033	13.38%	18.38%	\$ 114,152	\$13,853,907	8.24
380	Vermillion	537.5	\$ 3,808,918	17.07%	22.07%	\$ 190,446	\$23,176,074	8.22
342	McLouth	561.6	\$ 3,910,129	15.40%	20.40%	\$ 195,506	\$23,914,251	8.18
386	Madison-Virgil	239.5	\$ 2,029,620	13.11%	18.11%	\$ 101,481	\$12,422,805	8.17
253	Emporia	4,525.7	\$ 25,117,226	25.00%	30.00%	\$ 1,255,861	\$154,653,322	8.12
392	Osborne County	381.0	\$ 2,856,689	13.13%	18.13%	\$ 142,834	\$17,611,192	8.11
393	Solomon	403.5	\$ 2,824,239	10.62%	15.62%	\$ 141,212	\$17,467,403	8.08
322	Onaga-Havensville-Whe:	370.0	\$ 2,649,245	15.14%	20.14%	\$ 132,462	\$16,483,794	8.04
360	Caldwell	297.0	\$ 2,317,027	25.00%	30.00%	\$ 115,851	\$14,436,104	8.03
481	Rural Vista	428.8	\$ 3,041,340	11.34%	16.34%	\$ 152,067	\$19,036,914	7.99
366	Woodson	492.0	\$ 3,766,039	15.23%	20.23%	\$ 188,302	\$23,661,482	7.96
212	Northern Valley	188.5	\$ 1,611,644	15.51%	20.51%	\$ 80,582	\$10,128,425	7.96
496	Pawnee Heights	177.5	\$ 1,763,073	15.31%	20.31%	\$ 88,154	\$11,126,266	7.92
431	Hoisington	613.8	\$ 4,249,300	21.77%	26.77%	\$ 212,465	\$26,887,535	7.90

5% Additional LOB (or any other budget authority)
 Funded ALL from property tax

2004-05 Data
 Descending order of shaded column

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USD	USDName	2004-05 FTE		Actual LOB %	Add 5% MORE	\$\$\$ 5%-All Property	Total Assessed	Mill Levy for 5%
		Enr	General Fund		LOB	Tax	Valuation	MORE LOB
492	Flinthills	319.0	\$ 2,386,175	13.23%	18.23%	\$ 119,309	\$15,188,903	7.85
491	Eudora	1,235.8	\$ 7,187,884	25.00%	30.00%	\$ 359,394	\$45,757,161	7.85
390	Hamilton	107.5	\$ 1,180,147	5.45%	10.45%	\$ 59,007	\$7,512,874	7.85
282	West Elk	424.3	\$ 3,345,744	13.47%	18.47%	\$ 167,287	\$21,331,453	7.84
346	Jayhawk	564.0	\$ 4,089,758	20.51%	25.51%	\$ 204,488	\$26,139,482	7.82
440	Halstead	682.3	\$ 4,625,170	15.95%	20.95%	\$ 231,259	\$29,673,946	7.79
251	North Lyon County	590.5	\$ 4,325,401	16.18%	21.18%	\$ 216,270	\$27,777,667	7.79
384	Blue Valley-Randolph	244.5	\$ 2,002,193	16.78%	21.78%	\$ 100,110	\$12,895,066	7.76
389	Eureka	676.0	\$ 4,632,123	19.46%	24.46%	\$ 231,606	\$29,860,896	7.76
438	Skyline	418.3	\$ 3,055,247	16.56%	21.56%	\$ 152,762	\$19,733,597	7.74
402	Augusta	2,102.0	\$ 10,083,975	25.00%	30.00%	\$ 504,199	\$65,136,319	7.74
311	Pretty Prairie	298.9	\$ 2,261,400	20.03%	25.03%	\$ 113,070	\$14,657,622	7.71
441	Sabetha	922.0	\$ 5,720,330	25.00%	30.00%	\$ 286,017	\$37,080,040	7.71
333	Concordia	1,059.3	\$ 6,645,905	20.01%	25.01%	\$ 332,295	\$43,318,243	7.67
349	Stafford	314.4	\$ 2,272,603	20.24%	25.24%	\$ 113,630	\$14,816,636	7.67
410	Durham-Hillsboro-Lehigh	666.0	\$ 4,494,214	25.00%	30.00%	\$ 224,711	\$29,374,580	7.65
495	Ft. Larned	926.1	\$ 6,135,603	25.00%	30.00%	\$ 306,780	\$40,210,305	7.63
327	Ellsworth	590.0	\$ 4,126,843	19.99%	24.99%	\$ 206,342	\$27,416,789	7.53
234	Fort Scott	1,953.1	\$ 9,685,700	21.23%	26.23%	\$ 484,285	\$64,467,329	7.51
279	Jewell	170.0	\$ 1,578,808	19.00%	24.00%	\$ 78,940	\$10,532,663	7.49
361	Anthony-Harper	897.5	\$ 6,109,721	23.32%	28.32%	\$ 305,486	\$40,938,675	7.46
369	Burrton	254.7	\$ 1,923,774	24.43%	29.43%	\$ 96,189	\$12,941,919	7.43
252	Southern Lyon County	558.0	\$ 4,079,328	9.49%	14.49%	\$ 203,966	\$27,492,656	7.42
484	Fredonia	739.2	\$ 4,894,421	19.88%	24.88%	\$ 244,721	\$33,013,697	7.41
242	Weskan	131.0	\$ 1,209,892	9.09%	14.09%	\$ 60,495	\$8,181,901	7.39
376	Sterling	501.3	\$ 3,488,289	23.28%	28.28%	\$ 174,414	\$23,700,447	7.36
271	Stockton	354.0	\$ 2,617,955	15.47%	20.47%	\$ 130,898	\$17,835,842	7.34
320	Wamego	1,281.5	\$ 7,511,990	20.23%	25.23%	\$ 375,600	\$51,534,816	7.29
456	Marais Des Cygnes Valle	263.0	\$ 2,084,861	13.19%	18.19%	\$ 104,243	\$14,358,341	7.26
465	Winfield	2,467.2	\$ 12,696,136	25.00%	30.00%	\$ 634,807	\$87,536,328	7.25
326	Logan	185.0	\$ 1,642,934	9.13%	14.13%	\$ 82,147	\$11,389,430	7.21
460	Hesston	767.5	\$ 4,833,772	22.96%	27.96%	\$ 241,689	\$33,759,452	7.16
379	Clay County	1,371.6	\$ 7,715,956	23.70%	28.70%	\$ 385,798	\$54,101,719	7.13
227	Jetmore	297.0	\$ 2,148,601	15.98%	20.98%	\$ 107,430	\$15,075,694	7.13
289	Wellsville	799.0	\$ 5,009,538	25.00%	30.00%	\$ 250,477	\$35,169,410	7.12

5% Additional LOB (or any other budget authority)
 Funded ALL from property tax

2004-05 Data
 Descending order of shaded column

5-5

USD	USDName	2004-05 FTE		Actual LOB %	Add 5% MORE LOB	\$\$\$ 5%-All Property Tax	Total Assessed Valuation	Mill Levy for 5% MORE LOB
		Enr	General Fund					
292	Wheatland	186.0	\$ 1,705,515	6.80%	11.80%	\$ 85,276	\$12,053,443	7.07
488	Axtell	301.6	\$ 2,298,485	19.32%	24.32%	\$ 114,924	\$16,305,951	7.05
500	Kansas City	19,012.0	\$ 101,017,836	25.00%	30.00%	\$ 5,050,892	\$717,781,038	7.04
373	Newton	3,446.3	\$ 17,003,767	23.22%	28.22%	\$ 850,188	\$121,539,017	7.00
479	Crest	236.0	\$ 2,029,620	8.38%	13.38%	\$ 101,481	\$14,583,710	6.96
428	Great Bend	3,027.6	\$ 14,902,681	25.00%	30.00%	\$ 745,134	\$107,157,469	6.95
435	Abilene	1,410.7	\$ 7,530,532	25.00%	30.00%	\$ 376,527	\$54,343,431	6.93
387	Altoona-Midway	227.0	\$ 2,059,365	11.57%	16.57%	\$ 102,968	\$14,869,134	6.92
377	Atchison County	734.0	\$ 5,087,185	11.60%	16.60%	\$ 254,359	\$36,756,882	6.92
419	Canton-Galva	392.6	\$ 2,956,740	21.14%	26.14%	\$ 147,837	\$21,412,786	6.90
105	Rawlins County	347.0	\$ 3,326,069	19.72%	24.72%	\$ 166,303	\$24,097,404	6.90
262	Valley Center	2,366.0	\$ 11,280,346	25.00%	30.00%	\$ 564,017	\$82,656,078	6.82
442	Nemaha Valley	498.9	\$ 3,298,229	13.04%	18.04%	\$ 164,911	\$24,199,574	6.81
102	Cimarron-Ensign	642.0	\$ 4,384,891	9.69%	14.69%	\$ 219,245	\$32,210,674	6.81
202	Turner-Kansas City	3,581.8	\$ 18,102,018	25.00%	30.00%	\$ 905,101	\$133,091,201	6.80
448	Inman	438.5	\$ 3,095,808	16.15%	21.15%	\$ 154,790	\$22,787,150	6.79
350	St. John-Hudson	404.0	\$ 2,976,055	15.73%	20.73%	\$ 148,803	\$21,979,467	6.77
239	North Ottawa County	538.7	\$ 3,860,682	15.28%	20.28%	\$ 193,034	\$28,793,812	6.70
480	Liberal	4,135.1	\$ 20,352,602	20.39%	25.39%	\$ 1,017,630	\$151,868,623	6.70
291	Grinnell	120.0	\$ 1,261,270	4.76%	9.76%	\$ 63,064	\$9,431,772	6.69
445	Coffeyville	1,858.8	\$ 10,660,335	25.00%	30.00%	\$ 533,017	\$80,041,445	6.66
312	Haven	1,062.5	\$ 6,617,319	23.54%	28.54%	\$ 330,866	\$50,093,004	6.61
417	Morris County	855.2	\$ 5,950,179	13.95%	18.95%	\$ 297,509	\$45,219,163	6.58
266	Maize	5,740.0	\$ 29,431,038	25.00%	30.00%	\$ 1,471,552	\$224,644,903	6.55
237	Smith Center	455.0	\$ 3,380,125	18.19%	23.19%	\$ 169,006	\$25,900,007	6.53
281	Hill City	402.6	\$ 3,731,672	9.38%	14.38%	\$ 186,584	\$28,795,007	6.48
371	Montezuma	294.0	\$ 1,924,933	21.56%	26.56%	\$ 96,247	\$14,854,873	6.48
273	Beloit	749.5	\$ 4,946,572	25.00%	30.00%	\$ 247,329	\$38,242,428	6.47
265	Goddard	4,094.4	\$ 20,203,490	25.00%	30.00%	\$ 1,010,175	\$156,584,966	6.45
290	Ottawa	2,342.8	\$ 11,590,159	25.00%	30.00%	\$ 579,508	\$89,982,218	6.44
224	Clifton-Clyde	307.0	\$ 2,391,583	12.54%	17.54%	\$ 119,579	\$18,585,170	6.43
473	Chapman	956.9	\$ 6,180,800	21.44%	26.44%	\$ 309,040	\$48,033,523	6.43
427	Republic County	458.0	\$ 3,326,043	21.80%	26.80%	\$ 166,302	\$25,996,168	6.40
493	Columbus	1,205.0	\$ 7,401,122	25.00%	30.00%	\$ 370,056	\$58,036,772	6.38
272	Waconda	341.2	\$ 2,755,478	18.15%	23.15%	\$ 137,774	\$21,615,265	6.37

5% Additional LOB (or any other budget authority)
 Funded ALL from property tax

2004-05 Data
 Descending order of shaded column

5-6

USD	USDName	2004-05 FTE		Actual LOB %	Add 5% MORE	\$\$\$ 5%-All Property	Total Assessed	Mill Levy for 5%
		Enr	General Fund		LOB	Tax	Valuation	MORE LOB
330	Mission Valley	497.0	\$ 3,633,538	10.68%	15.68%	\$ 181,677	\$28,511,640	6.37
477	Ingalls	246.6	\$ 2,003,738	0.00%	5.00%	\$ 100,187	\$15,771,303	6.35
400	Smoky Valley	950.3	\$ 5,762,437	25.00%	30.00%	\$ 288,122	\$45,715,843	6.30
446	Independence	1,926.2	\$ 9,629,686	25.00%	30.00%	\$ 481,484	\$76,599,890	6.29
206	Remington-Whitewater	524.2	\$ 3,753,291	21.31%	26.31%	\$ 187,665	\$29,895,096	6.28
464	Tonganoxie	1,560.0	\$ 8,555,000	21.94%	26.94%	\$ 427,750	\$68,225,230	6.27
267	Renwick	1,933.8	\$ 9,733,601	25.00%	30.00%	\$ 486,680	\$77,698,858	6.26
415	Hiawatha	886.3	\$ 6,156,849	17.94%	22.94%	\$ 307,842	\$49,191,092	6.26
348	Baldwin City	1,287.1	\$ 7,469,497	25.00%	30.00%	\$ 373,475	\$59,776,124	6.25
343	Perry	962.5	\$ 6,167,666	22.46%	27.46%	\$ 308,383	\$49,606,813	6.22
397	Centre	256.5	\$ 2,178,346	16.76%	21.76%	\$ 108,917	\$17,543,762	6.21
455	Hillcrest Rural	116.0	\$ 1,161,990	17.44%	22.44%	\$ 58,100	\$9,396,634	6.18
433	Midway	202.0	\$ 1,846,514	0.00%	5.00%	\$ 92,326	\$14,975,307	6.17
264	Clearwater	1,242.4	\$ 6,912,066	25.00%	30.00%	\$ 345,603	\$56,659,606	6.10
457	Garden City	6,881.1	\$ 35,815,805	23.38%	28.38%	\$ 1,790,790	\$293,798,305	6.10
469	Lansing	2,089.5	\$ 9,765,664	25.00%	30.00%	\$ 488,283	\$80,311,985	6.08
298	Lincoln	354.0	\$ 2,678,218	17.69%	22.69%	\$ 133,911	\$22,037,347	6.08
453	Leavenworth	3,899.3	\$ 20,001,455	25.00%	30.00%	\$ 1,000,073	\$167,239,628	5.98
334	Southern Cloud	234.0	\$ 1,916,821	20.35%	25.35%	\$ 95,841	\$16,088,705	5.96
382	Pratt	1,120.4	\$ 6,729,346	25.00%	30.00%	\$ 336,467	\$56,804,188	5.92
403	Otis-Bison	218.0	\$ 1,937,681	16.77%	21.77%	\$ 96,884	\$16,358,419	5.92
409	Atchison	1,544.2	\$ 8,521,392	23.47%	28.47%	\$ 426,070	\$71,975,358	5.92
308	Hutchinson	4,632.7	\$ 22,504,679	24.00%	29.00%	\$ 1,125,234	\$190,094,655	5.92
228	Hanston	91.0	\$ 1,054,599	25.00%	30.00%	\$ 52,730	\$8,925,636	5.91
331	Kingman - Norwich	1,102.8	\$ 6,976,964	19.13%	24.13%	\$ 348,848	\$59,336,661	5.88
309	Nickerson	1,096.5	\$ 6,871,504	22.22%	27.22%	\$ 343,575	\$58,981,370	5.83
511	Attica	128.5	\$ 1,197,916	20.87%	25.87%	\$ 59,896	\$10,307,235	5.81
347	Kinsley-Offerle	310.3	\$ 2,447,983	18.38%	23.38%	\$ 122,399	\$21,088,659	5.80
223	Barnes	384.2	\$ 2,777,497	25.00%	30.00%	\$ 138,875	\$23,973,938	5.79
490	El Dorado	2,128.0	\$ 10,337,774	25.00%	30.00%	\$ 516,889	\$89,962,736	5.75
459	Bucklin	254.0	\$ 2,041,982	15.77%	20.77%	\$ 102,099	\$17,803,469	5.73
260	Derby	6,398.8	\$ 31,316,182	25.00%	30.00%	\$ 1,565,809	\$273,522,529	5.72
395	LaCrosse	305.0	\$ 2,443,734	18.41%	23.41%	\$ 122,187	\$21,354,454	5.72
388	Ellis	374.2	\$ 2,551,898	19.59%	24.59%	\$ 127,595	\$22,389,965	5.70
501	Topeka	12,970.1	\$ 69,038,377	25.00%	30.00%	\$ 3,451,919	\$609,025,329	5.67

5% Additional LOB (or any other budget authority)
 Funded ALL from property tax

2004-05 Data
 Descending order of shaded column

5-7

USD	USDName	2004-05 FTE		Actual LOB %	Add 5% MORE	\$\$\$ 5%-All Property	Total Assessed	Mill Levy for 5%
		Enr	General Fund		LOB	Tax	Valuation	MORE LOB
365	Garnett	1,081.6	\$ 6,634,316	18.09%	23.09%	\$ 331,716	\$58,635,792	5.66
329	Mill Creek Valley	460.9	\$ 3,390,555	18.43%	23.43%	\$ 169,528	\$30,054,042	5.64
294	Oberlin	431.5	\$ 3,064,904	19.51%	24.51%	\$ 153,245	\$27,189,955	5.64
245	LeRoy-Gridley	257.0	\$ 2,118,083	14.16%	19.16%	\$ 105,904	\$18,822,377	5.63
407	Russell County	997.5	\$ 6,029,757	20.71%	25.71%	\$ 301,488	\$53,696,703	5.61
315	Colby	1,026.9	\$ 6,061,820	25.00%	30.00%	\$ 303,091	\$53,993,357	5.61
299	Sylvan Grove	162.0	\$ 1,379,477	6.89%	11.89%	\$ 68,974	\$12,300,815	5.61
352	Goodland	950.5	\$ 6,039,028	17.22%	22.22%	\$ 301,951	\$54,172,223	5.57
385	Andover	3,634.7	\$ 17,124,679	25.00%	30.00%	\$ 856,234	\$154,870,850	5.53
432	Victoria	264.8	\$ 2,027,689	25.00%	30.00%	\$ 101,384	\$18,361,012	5.52
259	Wichita	44,672.5	\$ 246,837,588	25.00%	30.00%	\$ 12,341,879	\$2,252,820,055	5.48
314	Brewster	128.8	\$ 1,323,850	21.98%	26.98%	\$ 66,193	\$12,112,985	5.46
241	Wallace County	217.3	\$ 1,854,626	6.85%	11.85%	\$ 92,731	\$17,005,677	5.45
450	Shawnee Heights	3,356.9	\$ 16,818,343	25.00%	30.00%	\$ 840,917	\$154,462,421	5.44
219	Minneola	268.5	\$ 1,995,626	22.37%	27.37%	\$ 99,781	\$18,334,322	5.44
364	Marysville	759.2	\$ 5,210,801	19.19%	24.19%	\$ 260,540	\$48,059,211	5.42
401	Chase-Raymond	147.7	\$ 1,447,080	18.26%	23.26%	\$ 72,354	\$13,346,458	5.42
458	Basehor-Linwood	2,026.0	\$ 9,905,505	25.00%	30.00%	\$ 495,275	\$91,742,672	5.40
270	Plainville	371.3	\$ 2,651,177	23.92%	28.92%	\$ 132,559	\$24,698,724	5.37
476	Copeland	113.0	\$ 1,220,708	25.00%	30.00%	\$ 61,035	\$11,446,523	5.33
412	Hoxie Community	316.0	\$ 2,504,769	15.97%	20.97%	\$ 125,238	\$23,573,472	5.31
225	Fowler	161.8	\$ 1,430,855	25.00%	30.00%	\$ 71,543	\$13,509,244	5.30
106	Western Plains	192.0	\$ 1,976,076	12.22%	17.22%	\$ 98,804	\$18,805,796	5.25
305	Salina	7,148.7	\$ 37,744,214	25.00%	30.00%	\$ 1,887,211	\$363,357,034	5.19
274	Oakley	409.9	\$ 3,202,813	12.88%	17.88%	\$ 160,141	\$31,200,804	5.13
250	Pittsburg	2,469.9	\$ 13,190,600	25.00%	30.00%	\$ 659,530	\$128,762,884	5.12
230	Spring Hill	1,603.0	\$ 8,428,293	25.00%	30.00%	\$ 421,415	\$84,255,247	5.00
221	North Central	113.5	\$ 1,164,308	20.00%	25.00%	\$ 58,215	\$11,663,669	4.99
313	Buhler	2,145.8	\$ 11,009,550	25.00%	30.00%	\$ 550,478	\$110,307,754	4.99
368	Paola	2,009.7	\$ 10,555,648	23.92%	28.92%	\$ 527,782	\$106,441,376	4.96
255	South Barber	264.5	\$ 2,094,519	11.94%	16.94%	\$ 104,726	\$21,123,907	4.96
467	Leoti	470.3	\$ 3,355,016	17.63%	22.63%	\$ 167,751	\$33,905,883	4.95
310	Fairfield	377.0	\$ 2,929,699	20.00%	25.00%	\$ 146,485	\$29,665,822	4.94
204	Bonner Springs	2,174.0	\$ 10,785,110	25.00%	30.00%	\$ 539,256	\$109,822,438	4.91
254	Barber County North	587.0	\$ 4,156,588	12.03%	17.03%	\$ 207,829	\$42,852,392	4.85

5% Additional LOB (or any other budget authority)
 Funded ALL from property tax

2004-05 Data
 Descending order of shaded column

8
5-5

USD	USDName	2004-05 FTE		Actual LOB %	Add 5% MORE	\$\$\$ 5%-All Property	Total Assessed	Mill Levy for 5%
		Enr	General Fund		LOB	Tax	Valuation	MORE LOB
422	Greensburg	301.5	\$ 2,147,442	25.00%	30.00%	\$ 107,372	\$22,160,300	4.85
295	Prairie Heights	30.5	\$ 594,516	23.05%	28.05%	\$ 29,726	\$6,172,719	4.82
208	WaKeeney	381.0	\$ 2,746,593	15.71%	20.71%	\$ 137,330	\$28,784,035	4.77
474	Haviland	167.5	\$ 1,469,099	21.10%	26.10%	\$ 73,455	\$15,475,201	4.75
424	Mullinville	143.5	\$ 1,317,669	21.97%	26.97%	\$ 65,883	\$13,883,937	4.75
303	Ness City	259.5	\$ 1,967,812	17.79%	22.79%	\$ 98,391	\$20,785,333	4.73
297	St. Francis	326.0	\$ 2,488,545	18.08%	23.08%	\$ 124,427	\$26,978,281	4.61
482	Dighton	241.3	\$ 1,914,503	19.07%	24.07%	\$ 95,725	\$21,065,975	4.54
231	Gardner-Edgerton	3,401.3	\$ 17,129,315	25.00%	30.00%	\$ 856,466	\$194,024,595	4.41
483	Kismet-Plains	650.7	\$ 5,116,544	4.20%	9.20%	\$ 255,827	\$58,076,190	4.41
466	Scott County	874.8	\$ 5,724,193	25.00%	30.00%	\$ 286,210	\$65,143,246	4.39
203	Piper-Kansas City	1,346.0	\$ 7,252,783	25.00%	30.00%	\$ 362,639	\$83,071,792	4.37
345	Seaman	3,306.4	\$ 16,571,111	25.00%	30.00%	\$ 828,556	\$190,187,123	4.36
284	Chase County	454.0	\$ 3,290,117	18.93%	23.93%	\$ 164,506	\$37,778,774	4.35
502	Lewis	136.5	\$ 1,307,626	25.00%	30.00%	\$ 65,381	\$15,041,379	4.35
444	Little River	281.0	\$ 2,142,420	19.60%	24.60%	\$ 107,121	\$24,679,884	4.34
104	White Rock	122.5	\$ 1,265,519	25.00%	30.00%	\$ 63,276	\$14,718,343	4.30
233	Olathe	22,465.2	\$ 125,507,325	25.00%	30.00%	\$ 6,275,366	\$1,474,319,013	4.26
269	Palco	141.5	\$ 1,403,042	25.00%	30.00%	\$ 70,152	\$16,595,848	4.23
232	De Soto	4,540.7	\$ 24,388,664	25.00%	30.00%	\$ 1,219,433	\$291,398,557	4.18
489	Hays	2,896.9	\$ 15,378,217	25.00%	30.00%	\$ 768,911	\$185,065,088	4.15
220	Ashland	216.2	\$ 1,849,604	21.63%	26.63%	\$ 92,480	\$22,563,938	4.10
399	Paradise	148.0	\$ 1,361,708	21.30%	26.30%	\$ 68,085	\$16,774,095	4.06
416	Louisburg	1,424.5	\$ 7,885,928	25.00%	30.00%	\$ 394,296	\$97,600,419	4.04
328	Lorraine	422.0	\$ 3,234,490	22.26%	27.26%	\$ 161,725	\$40,243,104	4.02
103	Cheylin	158.5	\$ 1,446,307	17.13%	22.13%	\$ 72,315	\$18,015,571	4.01
351	Macksville	277.5	\$ 2,213,113	14.91%	19.91%	\$ 110,656	\$27,642,993	4.00
306	Southeast Of Saline	690.0	\$ 4,501,554	12.90%	17.90%	\$ 225,078	\$56,482,754	3.98
423	Moundridge	414.5	\$ 2,905,749	25.00%	30.00%	\$ 145,287	\$37,064,822	3.92
418	McPherson	2,408.5	\$ 11,777,514	25.00%	30.00%	\$ 588,876	\$150,617,587	3.91
383	Manhattan	4,936.9	\$ 25,701,698	25.00%	30.00%	\$ 1,285,085	\$350,924,074	3.66
275	Triplains	94.5	\$ 866,085	25.00%	30.00%	\$ 43,304	\$11,938,996	3.63
375	Circle	1,497.2	\$ 8,118,095	25.00%	30.00%	\$ 405,905	\$111,938,282	3.63
213	West Solomon Valley	62.0	\$ 655,551	25.00%	30.00%	\$ 32,778	\$9,183,860	3.57
437	Auburn Washburn	4,996.5	\$ 25,048,851	25.00%	30.00%	\$ 1,252,443	\$366,321,034	3.42

5% Additional LOB (or any other budget authority)
 Funded ALL from property tax

2004-05 Data
 Descending order of shaded column

5-9

USD	USDName	2004-05 FTE		Actual LOB %	Add 5% MORE	\$\$\$ 5%-All Property	Total Assessed	Mill Levy for 5%
		Enr	General Fund		LOB	Tax	Valuation	MORE LOB
200	Greeley County	264.7	\$ 2,132,762	18.45%	23.45%	\$ 106,638	\$32,516,036	3.28
226	Meade	479.0	\$ 3,377,421	20.89%	25.89%	\$ 168,871	\$53,252,416	3.17
497	Lawrence	9,707.0	\$ 48,820,594	25.00%	30.00%	\$ 2,441,030	\$828,305,451	2.95
332	Cunningham	230.0	\$ 2,042,368	20.53%	25.53%	\$ 102,118	\$37,948,325	2.69
218	Elkhart	679.0	\$ 4,072,761	25.00%	30.00%	\$ 203,638	\$77,688,501	2.62
300	Comanche County	308.0	\$ 2,260,241	25.00%	30.00%	\$ 113,012	\$43,122,353	2.62
229	Blue Valley	18,389.0	\$ 97,730,423	25.00%	30.00%	\$ 4,886,521	\$1,902,207,246	2.57
362	Prairie View	1,004.6	\$ 6,348,068	25.00%	30.00%	\$ 317,403	\$132,736,196	2.39
494	Syracuse	463.0	\$ 3,349,607	17.28%	22.28%	\$ 167,480	\$70,684,201	2.37
512	Shawnee Mission	27,898.9	\$ 136,237,966	25.00%	30.00%	\$ 6,811,898	\$2,880,226,736	2.37
301	Nes Tre La Go	28.0	\$ 333,377	25.00%	30.00%	\$ 16,669	\$7,928,983	2.10
216	Deerfield	332.0	\$ 2,439,485	25.00%	30.00%	\$ 121,974	\$61,560,332	1.98
374	Sublette	470.0	\$ 3,253,805	25.00%	30.00%	\$ 162,690	\$88,487,957	1.84
452	Stanton County	453.0	\$ 3,473,223	19.95%	24.95%	\$ 173,661	\$95,071,668	1.83
363	Holcomb	839.5	\$ 5,225,866	23.71%	28.71%	\$ 261,293	\$155,567,778	1.68
214	Ulysses	1,681.3	\$ 8,770,555	25.00%	30.00%	\$ 438,528	\$263,118,997	1.67
217	Rolla	205.5	\$ 1,883,213	25.00%	30.00%	\$ 94,161	\$67,431,085	1.40
209	Moscow	222.2	\$ 1,929,182	25.00%	30.00%	\$ 96,459	\$71,440,331	1.35
321	Kaw Valley	1,061.5	\$ 6,696,124	25.00%	30.00%	\$ 334,806	\$254,664,408	1.31
210	Hugoton	1,014.3	\$ 5,991,127	23.87%	28.87%	\$ 299,556	\$231,153,558	1.30
215	Lakin	644.0	\$ 4,353,215	25.00%	30.00%	\$ 217,661	\$181,195,886	1.20
507	Satanta	382.5	\$ 2,828,875	20.15%	25.15%	\$ 141,444	\$134,280,860	1.05
244	Burlington	836.0	\$ 5,592,079	25.00%	30.00%	\$ 279,604	\$413,467,029	0.68



Testimony presented to the House Education Committee
February 21, 2005

Sharon S. Hand, Ed.D.
President, Kansas Association of Career & Technical (Vocational) Education
Assistant Principal, Derby High School
920 North Rock Road
Derby, KS 67037
316-788-8515
shand@usd260.com

Opposition to House Bill 2474

Chairman Decker and honorable representatives, I am Shari Hand, Assistant Principal at Derby High School. This afternoon I am representing the Kansas Association of Career and Technical Education (K-ACTE). This is a professional association of vocational educators and we are affiliated with ACTE, the national association. I would like to thank you for the opportunity to speak today in Opposition of HB 2474. I am very concerned by the impact this bill would have on funding for Career, Technical, and Vocational Education (CTVE) throughout the State of Kansas.

Vocational Program Areas

High schools complete a rigorous application process for approval of vocational programs for .5 weighted funding. These programs include Agriculture, Horticulture, Accounting, Computer Applications, Computer Programming, Computer Repair, Marketing, Web Page Design, Health Occupations, Occupational FACS, Graphic & Printing Technology, CNC, Wood Technology, Metal Technology, Welding, Construction Trades, Auto Body Technician, Automotive Technician, Electronics, Pre-Engineering, and Drafting.

Applications for these programs must include Competency Standards based on State and National Standards. Schools also document student leadership and career skills in student organizations such as Skills USA, BPA, DECA, FBLA, FFA, FCLA, HOSA, and TSA. Schools also submit a list of current technology including hardware and software. Additional funding is necessary to providing current hardware and software.

Impact of Vocational Programs on Individual Students

Vocational courses are for all students. This includes Gifted, At-Risk, and Special Education. Our students know they can get concurrent (high school and college) credit for the upper level courses in these programs. About 85% of our students go to college after high school and many of them work while in school. Don't forget the other 15% who go directly into the workforce and are better prepared.

Impact of Vocational Programs on Academics

Vocational courses integrate academics. These courses use hands-on technology to add real-life meaning. Vocational courses support our Kansas State Assessments and increasing AYP with hands-on

activities in reading, math, and science. At-risk students will frequently say that the vocational courses are the reason they stay in school.

Impact of Vocational Programs on Kansas

Kansas depends on a skilled and trained workforce. Our economic growth depends on our students. Article 6, Section 1 of the Kansas Constitution states the “legislature shall provide for intellectual, educational, vocational and scientific improvement by establishing and maintaining public schools, educational institutions and related activities.”

Summary

As you review the vocational program areas listed above, you will see direct connections to our Kansas economy. Vocational programs are for all students. Vocational programs provide training and skills. Vocational programs provide the integration of academics and technology. We invite you to visit the vocational and technical programs in our high schools. ***We strongly oppose the elimination and/or reduction of .5 vocational weighted funding in the school finance formula.***

Respectfully submitted,

Sharon S. Hand
K-ACTE President

Testimony to Select Committee on School Finance

RE: HB 2474

February 21, 2005

Kathy Cook, Executive Director (913) 825-0099

Kansas Families United for Public Education

I would like to thank the committee for the opportunity to address you this afternoon. I want you to know that I respect your office, but I am going to address you with frankness. House Bill 2474 does not come close to meeting the needs of our students, nor does it address the order of the Supreme Court.

The Plan:

BSAPP:

This bill artificially inflates the base state aid per pupil by eliminating correlation weighting and reducing low enrollment weighting. This isn't an infusion of new money, it is the same money. If I move \$1,000 from my money market account into my savings account, I don't have a \$1,000 increase in my funds. I have the same amount of money; it simply shows up in a different account.

Vocational Weighting:

This bill reduces the weighting factor from .50 to .15. Vocational Education serves students across this state. These programs prepare students to further their education, and help to train a skilled workforce. A reduction in funds is a reduction in service to our students.

Local Option Budget:

Increasing the Local Option Budget, with no equalization from the state, is simply saying that children who live in communities without property wealth are somehow not deserving of the same educational opportunities. This will only increase the disparity that the Supreme Court specifically directed you to reduce.

Special Education:

While this plan increases Special Education funding to 90% in 2008, there is no source of revenue after the increase in year one. Special Education Costs must be funded at 100%.

Cost of Living Weighting:

This plan also allows the sixteen wealthiest districts in the state to raise additional revenue with no regard for the other 285 districts. While this would personally benefit my district and my child, I can't remain silent about an injustice being perpetrated on someone else's child. We believe that every teacher in this state deserves to be paid for the extraordinary and valuable contribution they make to this state. What this committee should be addressing is how we can attract and retain highly qualified teachers in urban, suburban and rural communities. There are rural communities such as Ellsworth and Minneapolis that are offering free land and incentives to increase their population. We must assist these rural schools in assuring they have quality teachers.

Select Comm. on School Finance
Date 2-21-05
Attachment # 7-1

The Funding

This school finance plan can be equated to handing crumbs to someone who is starving. Our schools are starving and this Committee would be starving the educational and economic future of this state under this plan. Its authors boast about not raising taxes; however there are tax increases required at the local level to pay for both the increase in Local Option Budget and the Cost of Living Weighting. You are simply shifting the tax burden to the local level under a guise of no new taxes.

One third of the funding for this plan requires \$20 million dollars from the Children's Initiative Fund. This fund exists to serve children from birth to five years of age. You should be strengthening programs that help to prepare our children for school, rather than robbing these children of an opportunity to enter Kindergarten ready to learn. Every dollar we invest in early education will save us \$7 in the future. I cannot think of a more worthy investment, with a better return.

The Supreme Court was clear when it said that the financing level must be based on actual costs, not political compromise or other factors not relevant to education. This plan did not use any type of cost study, although the Augenblick and Myers study is available, and it is the cost study specifically cited in rulings by both the District Court and the Supreme Court. This body also had available the study requested by members of the legislature and completed by the Department of Education, which represented the costs in a sample survey of 55 districts. You are now asking for yet another study, but what guaranty will you provide the students of Kansas that you will take the recommendations of a new study when you have chosen to ignore the previous two that have been conducted?

A quality education is a matter of life or death for some of our students. Our schools and our teachers are sometimes the one thing that makes a difference in a child's life. This plan has no meaningful resources to address the needs of the students of Kansas. The lives of thousands are in your hands. It is your constitutional and moral obligation to provide adequate and equitable resources for our students. If you fail to meet that responsibility, by crafting a plan based on politics rather than needs and costs, you will have no one to blame but yourselves when the Supreme Court appoints a Special Master to run our school system without any input from you.

Testimony to Select Committee on School Finance

RE: HB 2474

February 21, 2005

Missy Taylor 913-262-0988

I am pleased to spend a few minutes with you today. I have been an educator for 30 years (23 of them in Kansas schools) and came here today to give you some encouragement.

An increase in special education funding is a great start, districts are really struggling to meet requirements and often other programs are cut or reduced.

An increase in the LOB would be quite helpful in some districts, but how about those whose patrons just can't afford more property taxes.

Raising the base state aid per pupil would be super, but not when it is paid for by other weightings developed to make distribution more equitable.

I could go on, but at this point I really need to ask you an important question. Do you feel this plan will meet the Supreme Court's requirement?
I'll let you answer that for yourselves. Let's go on to funding the plan.

We have faced some hard economic time lately. Money is tight all over and I know many of the special interest groups like Americans for Prosperity and Kansas Taxpayers Network don't want to hear about spending more money on education. Well, your constituents elected you. When they did that, they told you they wanted you to lead this state. To lead is to show the way, to direct the course of, by going before or along with; conduct, guide. I'm not sure you have been thinking of yourselves as leaders.

Let me help change that paradigm. As parents, you are leaders of your family. When it comes to educating your children, I know you are willing to do whatever it takes to get the job done. Even if the kids would rather spend college money on clothes or a car, you know what's best for their future and you do it. You are absolutely willing to sacrifice to make a better life for your kids. In short, you provide leadership. You guide, instruct, set the course for them until they buy in to doing it for themselves.

Honorable Representatives, you are the leaders of your constituents. Special interests may whine and pout, but you know deep down what is best for all Kansas kids. Education funding as it is now is just not acceptable. Teach your constituents how important an excellent education is to a child's future; make them feel proud to pay for great schools; and don't buckle to their tantrums when special interests disagree. You can be true leaders of this state.

Select Comm. on School Finance

Date 2-21-05

Attachment # 8

Testimony to House Select Committee on School Finance

On HB2474

Robert J. Vancrum, Government Affairs Specialist
Blue Valley Unified School District No. 229

February 21, 2005

Blue Valley presently has a headcount of 19,097 students in kindergarten through 12th grade. Through most of the last decade, the district grew each year by more students than the total enrollment of the average Kansas school district. We expect growth to continue at a rapid pace in one of the highest growth areas of metropolitan Kansas City. Our taxpayers recently passed a bond issue with 67.5% of the vote which includes construction of three more elementary schools, a 10th middle school and a fifth high school in addition to renovations and technology upgrades in most of the 30 existing buildings.

We have been fortunate in Blue Valley that our citizens have always supported our bond issues (in fact this is our highest percentage since 1968), but we get increasing questions from the citizens about why they cannot also vote for propositions to hire more teachers or paraprofessionals, increase teachers salaries, or reduce class sizes by utilizing local property tax or sales or income tax levies. Our citizens simply don't understand why they have no say in the operating budget of their schools.

Of course we explain that the Kansas legislature has capped our operating budget since the 1992 legislation passed (Blue Valley had to utilize the entire 25% LOB in the very next school year and then was not able to fully cover its then operating costs per pupil). At the same time we are building and equipping new schools, the district has literally reallocated millions in its operating budget, increased class sizes and substantially increased fees to patrons just to stay within the expenditure cap imposed on us in 1992.

This background was necessary to understand why our citizens believe the existing school finance formula is fatally flawed both in setting a maximum expenditure level for each district and in limiting local funding choices by school boards. We would support a formula that results in financial equity, defined in terms of an equal opportunity to generate dollars to support each district's educational activities, but not the straight jacket requiring equal expenditures in each district by a state formula. That will inevitably lead to pulling down all districts to the lowest level of spending any one district's patrons wish to have. We have the following additional thoughts and suggestions:

- First let me say we appreciate your willingness to expand the LOB by 5% , though we want to make it very clear that we did not request that this be done on an unequalized basis. We in fact could support equalizing the LOB at a level higher than the current 75th

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percentile, either for the whole LOB, or for the incremental part above 25%, if that is preferred.

- We thank you also for the additional 5% Cost of living teacher enhancement local funding option, though again we must add it wasn't our idea to so restrict the additional 5%. In fact not many districts would get a full additional 5% LOB authority. We would have been pleased with a fully equalized 10% increase in the LOB. However, we probably have one of the highest cost of housing in the state and have long believed the formula should acknowledge higher salaries and other operating costs are necessary in our area, and we can fully justify this enhancement if need be.
- We support a new formula that provides financial equity, defined as an equal opportunity to generate dollars to support educational activities in each district, not equal expenditures imposed by a state formula. **This could include equalizing the increased portion of the local option budget at a higher level.**
- Assuming a more equalized LOB, there should be no objection to the total removal of the 25% cap on LOB, or at least a 10% increase in the LOB,
- We are very pleased you've kept the extraordinary growth provision (ancillary new facilities, weighting). That has been a tremendous help in us avoiding crowded schools and classrooms, and minimized mobile classroom usage.
- We also are pleased you have seen fit to raise the level of special education cost funding to 90% over three years, though obviously we would prefer (and can justify) 100%. Our district adds \$9 million above the approximately \$10 million in special education funding the state currently gives us (about 10% of our general fund budget.)
- We appreciate your change in the definition of at risk pupils to include pupils who are eligible for reduced price meals under the national school lunch act, which will be of some assistance in getting more funding for our at risk programs. However, we believe the definition should be the same as that for students to be served by such a program under KDOB rules; that is, students that are performing substantially below grade level. **So long as the definition for funding purposes does not encompass all students that are receiving at risk services, the legislature is not meeting the court's mandate to only use weightings justified by actual cost data.** We would also support an increase in the at risk weighting so long as the definition also is broadened.
- We support increased funding for bilingual education. Even though we have few students by comparison to others, we do have over thirty languages. Furthermore, they are scattered over a very large geographical area and that is why our costs are higher than some districts with a much higher bilingual headcount.
- As the Court has told you, the current formula has resulted in vast disparities in the amount of dollars distributed on a per pupil basis from district to district. **It is a myth that the Johnson County districts have a lot more money to spend on operating**

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budgets than other districts because of the willingness of their citizens to impose LOB's and other local funding sources. In fact every Johnson County district is in the lowest 15% in operating expenses per pupil among all the states' districts! The reason is simple -- large districts have been seriously disadvantaged by the existing formula, which distributes far more aid per pupil to districts receiving low enrollment weighting. That would be understandable if the legislature at least revised the formula to distinguish between districts small by necessity and those small simply because their citizens prefer it that way. The latter group should be permitted to continue, so long as they pay locally for that decision, but should not be subsidized at expense of all other schools.

- For this reason we urge you not to distribute the new dollars you eventually agree to add to the base to the existing formula. I have provided you a print out just obtained from KDOE showing operating costs per pupil in all districts, showing they range from \$6250 to \$16,736! This is the major disparity the court was talking about. This will only get worse under any bill putting more aid through the BSAPP. In fact analysis has shown that of the \$150 BSAPP increase proposed in the Senate Education Plan, some districts receive \$157 per FTE student and others over \$400 per student. This can only be avoided if you distribute the new base aid in this bill equally on an un-weighted FTE equivalent basis.
- HB 2474 also would eliminate correlation weighting and make a shift in the present accounting for some low enrollment dollars to show them as part of the base. We understand that this is intended to be nothing more than accounting device that has the effect of showing a raise in the base when in fact no district receives more or less than they currently receive due to the change. We remain convinced, however, that such a change will disadvantage larger districts greatly in the future since low enrollment weighting remains and correlation weighting is gone. , and this can only intensify the above described disparity in distribution. We understand that is not your intent, and will await further information on this subject to demonstrate the results at future increased funding levels. **Until it is proven that this will not simply add to the disparity, we will oppose this feature of the plan.**
- We note that HB 2474 currently imposes a 4 mill cap on capital outlay levy limit, but provides state equalization assistance for all four mills. We support equalization, for the reasons stated above , and are not arguing that a cap should perhaps be restored. But since this is all local money and citizens have had a right to protest the levy and didn't, why require a district to cut their mill levy for this purpose by 5 mills one year from now? This would cost our district about \$10 million in capital outlay authority. This provision by itself makes it very difficult to support the bill in its current form.
- We can support a reduction in vocational education weighting. However, putting these savings into the base has the effect of directly redistributing substantial dollars from large districts to small districts and we don't think there is any justification for this. This should definitely be redistributed on an FTE basis if you are going to reduce the vocational education weighting.

- We believe that any plan for enhancements should include an annual adjustment for inflation. We would strongly support the amendment that was proposed by one of you last week (the Chair?) to automatically set aside sufficient sales and income tax revenue every year to provide for an increase in funding in accordance with some CPI measure. In fact we feel the Court was pushing in this direction when it opined the Legislature had a duty to provide for continual improvement in school finance funding. The Supreme Court held that the legislature must not only fund suitable education but assume the duty of continuous improvement.
- Another amendment was proposed last week, however, that causes serious concern. We believe that the proposal that district's submit building plans for approval of the legislature's state building committee runs contrary to the concept of local control. Citizens have an opportunity to voice their approval or disapproval of how facilities are designed or built when they vote upon a bond issue and 67.5 % of our voters approved our January bond issue. We have no problem with measures to impose reasonable oversight of state funds (and for that reason see nothing wrong with the Cost Analysis Study by Legislative Post Audit contained in this bill – though we think it will take a lot of the district's personnel's time) , but we must object to further restrictions on usage of locally approved and levied bond and interest funds.
- Another serious reservation about this plan is that it is thus far only funded from one - time sources, with the exception of dollars "saved " from scaling down the vocational education weighting. That makes us very concerned that the legislature will not be able to maintain such increased level of funding going into future years. This makes it difficult to rely upon from a planning standpoint, even if it meets the court's mandate to fund continuous improvement (and we don't believe it does).
- We do not believe the legislature can meet the Court's mandate to provide a constitutional funding level for suitable education without a tax increase this year. We see nothing coming in the future to avoid a tax increase to fund the continuation of even this level of funding in the next year. We would urge you to add permanent funding this year. We are fully in support of increased taxes, if a fair and equitable share of such additional funds return to our district, so that we can avoid harmful increases in class size or elimination of programs or other cuts.
- Thank you for your attention and I will be happy to answer questions now or at a later time.
-



Division of Fiscal and Administrative Services

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January 13, 2005

TO: Senator John Vratil
FROM: Dale M. Dennis, Deputy Commissioner of Education
SUBJECT: Total Expenditures

As per your request, we have prepared a computer printout (L0321) which provides the total expenditures for the 2003-04 school year.

Total expenditures include the following funds: General, Supplemental General, Adult Education, Adult Supplemental Education, Bilingual Education, Capital Outlay, Driver Training, Extraordinary School Program, Food Service, Professional Development, Parent Education Program, Summer School, Special Education, Vocational Education, Area Vocational School, Special Liability Expense, Special Reserve, Contingency Reserve, Textbook and Student Material Revolving, Bond and Interest #1, Bond and Interest #2, No-Fund Warrant, Special Assessment, Temporary Note, Cooperative Special Education, Gifts and Grants, and unbudgeted federal funds.

The operating expenditures consist of total expenditures less transfers, capital outlay, and bond and interest.

We encourage you to review the attached column explanation carefully. This printout has been provided in county order and low to high on Columns 7 and 8.

Feel free to contact this office if you have questions.

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Select Comm. on School Finance
Date 2-21-05
Attachment # 10-1

COLUMN EXPLANATION

Column 1 -- September 20, 2003, FTE enrollment

2 -- 2003-04 Total expenditures

Total expenditures include the following funds: General, Supplemental General, Adult Education, Adult Supplemental Education, Bilingual Education, Capital Outlay, Driver Training, Extraordinary School Program, Food Service, Professional Development, Parent Education Program, Summer School, Special Education, Vocational Education, Area Vocational School, Special Liability Expense, Special Reserve, Contingency Reserve, Textbook and Student Material Revolving, Bond and Interest #1, Bond and Interest #2, No-Fund Warrant, Special Assessment, Temporary Note, Cooperative Special Education, Gifts and Grants, KPERS, and unbudgeted federal funds.

3 -- 2003-04 Total transfers (Amounts transferred from one fund to another. These transfers result in duplicate expenditures.)

4 -- 2003-04 Capital outlay fund (authorized by K.S.A. 72-8801 et seq.)

5 -- 2003-04 Bond and interest fund (K.S.A. 10-113 et seq.)

6 -- 2003-04 Operating Expenditures (Column 2 - (3 + 4 + 5))

7 -- 2003-04 Operating expenditures per pupil (Column 6 ÷ 1)

(Some school districts may have a higher operating cost as a result of being a sponsoring district of a special education cooperative and received all of the special education state aid in 2003-04.)

8 -- Total expenditures per pupil (Column 2 ÷ 1)

10-3

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
----- 2003-04 EXPENDITURES -----									
DISTRICT NAME	#	FTE 9-20-03	TOTAL EXPENDITURES	TOTAL TRANSFERS	CAPITAL OUTLAY	BOND & INTEREST	OPERATING EXPENDITURES	OPER PER PUPIL (6 / 1)	TOTAL PER PUPIL (2 / 1)
ANSING	D0469	2,018.5	16,456,231	1,934,417	575,195	1,320,001	12,626,618	6,255	8,153
ASEHOR-LINWOOD	D0458	2,024.0	17,007,661	2,288,276	687,054	1,164,836	12,867,495	6,357	8,403
T LEAVENWORTH	D0207	1,799.0	19,485,773	1,300,771	6,630,030	0	11,554,972	6,423	10,831
ALLEY CENTER P	D0262	2,290.9	19,550,173	2,231,047	603,139	1,797,278	14,918,709	6,512	8,534
OSE HILL PUBLI	D0394	1,794.3	14,260,892	1,777,663	72,568	725,669	11,684,992	6,512	7,948
ULVANE	D0263	1,859.1	15,591,206	2,118,468	156,424	1,161,728	12,154,586	6,538	8,386
ODDARD	D0265	3,891.8	33,260,826	3,326,480	725,537	3,693,559	25,515,250	6,556	8,546
AIZE	D0266	5,600.6	49,980,629	5,799,777	3,197,954	3,672,302	37,310,596	6,662	8,924
NDOVER	D0385	3,386.2	30,025,616	2,400,658	739,293	4,251,696	22,633,969	6,684	8,867
UGUSTA	D0402	2,060.6	17,767,612	1,790,825	533,075	1,585,787	13,857,925	6,725	8,623
ENWICK	D0267	1,985.7	18,094,403	1,627,755	820,554	2,242,043	13,404,051	6,750	9,112
ORT SCOTT	D0234	1,964.0	16,426,522	1,920,298	154,808	1,060,362	13,291,054	6,767	8,364
SAGE CITY	D0420	736.6	6,686,674	911,357	255,187	507,848	5,012,282	6,805	9,078
TTAWA	D0290	2,375.1	21,013,018	2,763,933	684,285	1,301,403	16,263,397	6,847	8,847
UBURN WASHBURN	D0437	4,939.0	47,343,673	6,016,233	2,993,808	4,408,529	33,925,103	6,869	9,586
ERBY	D0260	6,419.9	57,787,633	9,150,079	1,027,675	3,505,720	44,104,159	6,870	9,001
PONGANOXIE	D0464	1,518.7	12,989,929	1,775,193	398,657	254,146	10,561,933	6,955	8,553
EDGWICK PUBLIC	D0439	505.9	5,077,922	886,649	324,726	304,915	3,561,632	7,040	10,037
TEAMAN	D0345	3,269.7	29,289,839	3,733,447	881,844	1,574,253	23,100,295	7,065	8,958
HUHLER	D0313	2,126.3	20,099,717	2,998,776	734,795	1,333,560	15,032,586	7,070	9,453
LEARWATER	D0264	1,214.3	11,296,404	1,679,120	348,785	681,348	8,587,151	7,072	9,303
ONNER SPRINGS	D0204	2,166.0	20,657,995	2,159,379	1,061,104	2,114,870	15,322,642	7,074	9,537
AYSVILLE	D0261	4,402.8	39,412,163	5,438,885	976,962	1,726,277	31,270,039	7,102	8,952
DEPENDENCE	D0446	1,959.4	16,006,103	1,642,005	281,273	154,288	13,928,537	7,109	8,169
BILENE	D0435	1,411.6	13,133,806	2,284,248	564,619	211,780	10,073,159	7,136	9,304
HAWNEE MISSION	D0512	28,218.6	267,210,566	36,489,343	14,399,212	14,153,878	202,168,133	7,164	9,469
LYSSES	D0214	1,720.6	16,639,190	1,672,305	1,261,809	1,274,865	12,430,211	7,224	9,671
HARDNER-EDGERTO	D0231	3,233.1	34,465,328	4,284,165	1,192,293	5,586,653	23,402,217	7,238	10,660
ELLINGTON	D0353	1,700.1	16,528,694	2,440,819	317,120	1,437,368	12,333,387	7,255	9,722
URNER-KANSAS C	D0202	3,601.0	35,176,008	3,795,141	1,510,165	3,669,193	26,201,509	7,276	9,768
HAWNEE HEIGHTS	D0450	3,331.0	31,027,149	3,179,793	2,336,474	1,251,783	24,259,099	7,283	9,315
IBERAL	D0480	4,237.9	40,067,437	3,423,192	3,540,188	1,879,625	31,224,432	7,368	9,455
LATHE	D0233	21,735.4	247,064,698	50,708,981	9,819,792	26,268,742	160,267,183	7,374	11,367
ALDWIN CITY	D0348	1,296.8	13,316,150	2,352,197	252,673	1,149,070	9,562,210	7,374	10,268
LWOOD	D0486	350.0	3,257,350	414,845	91,451	170,149	2,580,905	7,374	9,307
IPER-KANSAS CI	D0203	1,277.0	12,581,632	1,639,807	665,364	792,222	9,484,239	7,427	9,852
IRCLE	D0375	1,481.5	14,692,622	1,810,484	452,986	1,408,915	11,020,237	7,439	9,917
ONTENAC PUBLI	D0249	726.5	7,744,140	1,070,658	944,582	305,780	5,423,120	7,465	10,660
OUGLASS PUBLIC	D0396	860.1	8,611,927	1,553,829	31,197	596,832	6,430,069	7,476	10,013
PRING-HILL	D0230	1,533.9	15,599,146	1,960,407	904,602	1,248,897	11,485,240	7,488	10,170
HANUTE PUBLIC	D0413	1,843.6	17,009,012	2,282,514	98,754	797,192	13,830,552	7,502	9,226
ESOTO	D0232	4,258.4	49,124,113	7,311,587	2,550,000	7,277,555	31,984,971	7,511	11,536
ABETTE COUNTY	D0506	1,652.0	15,581,942	2,674,149	425,252	0	12,482,541	7,556	9,432
LUE VALLEY	D0229	18,080.2	225,628,139	39,861,423	14,689,458	34,078,318	136,998,940	7,577	12,479
RKANSAS CITY	D0470	2,836.1	25,648,809	3,018,576	0	992,110	21,638,123	7,630	9,044
OFFEYVILLE	D0445	1,885.5	18,682,515	2,495,376	581,465	1,192,919	14,412,755	7,644	9,909

10-4

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
----- 2003-04 EXPENDITURES -----									
DISTRICT NAME	#	FTE 9-20-03	TOTAL EXPENDITURES	TOTAL TRANSFERS	CAPITAL OUTLAY	BOND & INTEREST	OPERATING EXPENDITURES	OPER PER PUPIL (6 / 1)	TOTAL PER PUPIL (2 / 1)

UTCHINSON PUBL	D0308	4,627.8	44,679,471	5,927,098	987,113	2,371,320	35,393,940	7,648	9,655
MOKY VALLEY	D0400	921.0	10,221,962	1,706,339	546,559	889,430	7,079,634	7,687	11,099
ANEY VALLEY	D0436	908.9	7,876,094	883,136	0	0	6,992,958	7,694	8,666
ESSTON	D0460	794.1	8,258,355	1,114,317	287,264	710,654	6,146,120	7,740	10,400
EWTON	D0373	3,472.0	37,015,229	6,786,402	1,097,522	2,195,880	26,935,425	7,758	10,661
IMARRON-ENSIGN	D0102	659.0	6,900,112	1,069,953	233,698	479,600	5,116,861	7,765	10,471
ARSONS	D0503	1,525.7	14,566,888	1,593,496	474,981	623,916	11,874,495	7,783	9,548
ITTSBURG	D0250	2,456.2	24,114,944	2,410,104	829,191	1,741,136	19,134,513	7,790	9,818
ORTH JACKSON	D0335	423.5	4,038,225	735,864	0	0	3,302,361	7,798	9,535
UDORA	D0491	1,200.5	12,921,615	1,352,973	511,573	1,652,722	9,404,347	7,834	10,764
OUTHEAST OF SA	D0306	671.9	6,003,728	738,928	0	0	5,264,800	7,836	8,935
IRARD	D0248	1,054.0	10,435,128	1,596,995	247,039	316,311	8,274,783	7,851	9,901
INGMAN-NORWICH	D0331	1,165.4	11,705,008	1,415,019	125,382	994,138	9,170,469	7,869	10,044
UGOTON PUBLIC	D0210	1,016.9	9,810,905	1,140,333	660,747	0	8,009,825	7,877	9,648
ALSTEAD	D0440	700.8	6,739,904	992,371	227,107	0	5,520,426	7,877	9,617
YNDON	D0421	450.0	4,464,076	651,402	265,350	0	3,547,324	7,883	9,920
DALL	D0463	367.5	3,669,076	504,109	23,568	238,228	2,903,171	7,900	9,984
LOUISBURG	D0416	1,366.2	14,069,190	1,641,229	78,871	1,550,794	10,798,296	7,904	10,298
SOUTHERN LYON C	D0252	600.5	6,842,572	640,853	699,571	748,844	4,753,304	7,916	11,395
ISMET-PLAINS	D0483	732.5	7,642,588	1,000,376	239,893	596,450	5,805,869	7,926	10,434
OODLAND	D0352	981.8	9,483,873	1,398,717	272,382	0	7,812,774	7,958	9,660
ENTRAL HEIGHTS	D0288	629.6	6,300,444	972,083	81,986	223,318	5,023,057	7,978	10,007
OCK CREEK	D0323	728.0	7,891,009	1,174,990	567,878	331,721	5,816,420	7,990	10,839
EFFERSON WEST	D0340	945.1	9,652,276	1,197,106	364,716	535,226	7,555,228	7,994	10,213
SAWATOMIE	D0367	1,168.5	11,690,262	1,582,206	83,281	677,565	9,347,210	7,999	10,005
OLA	D0257	1,442.4	15,163,672	2,375,787	0	1,241,950	11,545,935	8,005	10,513
REAT BEND	D0428	3,059.9	32,964,502	5,574,671	1,067,089	1,742,349	24,580,393	8,033	10,773
AVEN PUBLIC SC	D0312	1,102.0	10,913,739	1,379,318	11,444	637,997	8,884,980	8,063	9,904
PEARVILLE	D0381	342.0	3,460,632	367,239	47,141	285,876	2,760,376	8,071	10,119
HEROKEE	D0247	813.0	7,663,418	1,015,571	76,171	0	6,571,676	8,083	9,426
EADE	D0226	503.7	4,983,117	643,418	260,705	0	4,078,994	8,098	9,893
CLOUTH	D0342	547.1	5,551,424	919,006	199,817	0	4,432,601	8,102	10,147
ARNETT	D0365	1,069.2	11,921,800	1,545,123	1,170,629	537,985	8,668,063	8,107	11,150
EABODY-BURNS	D0398	430.4	4,804,552	826,064	86,820	402,501	3,489,167	8,107	11,163
ANTA FE TRAIL	D0434	1,238.0	12,285,002	1,433,630	62,835	747,930	10,040,607	8,110	9,923
URLINGAME	D0454	355.0	3,877,974	593,130	125,122	280,399	2,879,323	8,111	10,924
ICKERSON	D0309	1,104.0	11,750,888	1,636,725	663,364	491,593	8,959,206	8,115	10,644
ILEY COUNTY	D0378	632.6	6,795,450	1,186,939	26,012	441,229	5,141,270	8,127	10,742
AKIN	D0215	682.3	8,651,561	1,638,161	560,429	905,920	5,547,051	8,130	12,680
RATT	D0382	1,148.5	11,250,613	1,653,955	143,405	109,921	9,343,332	8,135	9,796
OLUMBUS	D0493	1,275.1	12,530,189	1,557,951	479,614	109,358	10,383,266	8,143	9,827
USSELL COUNTY	D0407	986.3	9,954,553	1,186,695	726,990	0	8,040,868	8,153	10,093
ABETHA	D0441	937.4	9,450,249	1,209,191	86,942	504,673	7,649,443	8,160	10,081
HAPMAN	D0473	1,002.2	9,940,393	1,074,219	455,286	201,125	8,209,763	8,192	9,919
ERINGTON	D0487	504.7	4,865,842	509,683	174,854	40,933	4,140,372	8,204	9,641
AWRENCE	D0497	9,596.8	107,921,723	16,981,016	4,871,145	7,163,631	78,905,931	8,222	11,246
HENEY	D0268	740.4	7,893,172	1,081,001	101,828	622,341	6,088,002	8,223	10,661
ATHENA	D0406	373.0	3,677,194	603,924	5,924	0	3,067,346	8,223	9,858

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		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
----- 2003-04 EXPENDITURES -----									
DISTRICT NAME	#	FTE 9-20-03	TOTAL EXPENDITURES	TOTAL TRANSFERS	CAPITAL OUTLAY	BOND & INTEREST	OPERATING EXPENDITURES	OPER PER PUPIL (6 / 1)	TOTAL PER PUPIL (2 / 1)
TWIN VALLEY	D0240	630.5	6,452,144	868,057	47,812	349,042	5,187,233	8,227	10,233
NESS CITY	D0303	265.9	2,747,507	337,173	97,395	123,818	2,189,121	8,233	10,333
CONWAY SPRINGS	D0356	564.6	6,190,224	703,827	52,447	783,524	4,650,426	8,237	10,964
MCIPHERSON	D0418	2,409.8	26,999,564	4,877,702	826,320	1,443,742	19,851,800	8,238	11,204
MERRY PUBLIC SC	D0343	981.0	10,156,918	1,354,298	450,558	253,573	8,098,489	8,255	10,354
MAXTER SPRINGS	D0508	844.3	8,095,463	946,793	152,941	0	6,995,729	8,286	9,588
MOLBY PUBLIC SC	D0315	1,005.1	10,631,946	1,608,009	137,238	544,514	8,342,185	8,300	10,578
MORTON COMMUNIT	D0211	679.2	7,119,116	1,249,991	219,683	0	5,649,442	8,318	10,482
MUDGE CITY	D0443	5,580.9	60,203,380	8,313,543	456,047	4,930,354	46,503,436	8,333	10,787
MURDEN CITY	D0457	7,040.5	72,515,567	9,055,504	1,942,116	2,783,655	58,734,292	8,342	10,300
MILLSVILLE	D0289	778.0	8,623,947	1,007,655	423,001	690,326	6,502,965	8,359	11,085
MAWATHA	D0415	965.4	10,553,020	1,464,474	462,445	549,152	8,076,949	8,366	10,931
MROY PUBLIC SCH	D0429	383.7	3,816,477	554,611	48,646	0	3,213,220	8,374	9,947
MILVER LAKE	D0372	719.3	7,243,430	717,394	244,771	248,001	6,033,264	8,388	10,070
MASTON	D0449	698.8	7,568,525	1,150,282	70,809	475,989	5,871,445	8,402	10,831
MARBER COUNTY N	D0254	609.0	6,829,777	902,921	458,532	340,095	5,128,229	8,421	11,215
MAYLINE SCHOOLS	D0438	444.3	4,366,244	563,476	60,549	0	3,742,219	8,423	9,827
MUNICIPAL CITY	D0475	6,011.9	57,342,958	5,172,185	1,482,429	0	50,688,344	8,431	9,538
MICHITA	D0259	45,440.8	539,241,893	117,625,059	14,583,427	23,891,938	383,141,469	8,432	11,867
MOISINGTON	D0431	652.5	8,203,421	676,346	1,150,622	860,703	5,515,750	8,453	12,572
MEMINGTON-WHITE	D0206	529.4	5,698,583	889,809	328,061	0	4,480,713	8,464	10,764
MORRAINE	D0328	465.5	6,207,677	993,736	611,681	660,696	3,941,564	8,467	13,336
MURAL VISTA	D0481	419.5	4,510,933	631,298	22,601	304,065	3,552,969	8,470	10,753
MIVERTON	D0404	803.2	8,213,939	982,001	316,264	91,834	6,823,840	8,496	10,227
MILLSWORTH	D0327	625.0	6,421,992	776,506	332,922	0	5,312,564	8,500	10,275
MUESTEM	D0205	714.6	7,843,029	1,030,305	100,283	635,965	6,076,476	8,503	10,975
MORTH LYON COUN	D0251	629.0	6,766,057	707,079	324,763	383,783	5,350,432	8,506	10,757
MOTT COUNTY	D0466	898.1	9,814,524	791,236	311,323	1,044,918	7,667,047	8,537	10,928
MUREKA	D0389	688.6	7,922,641	990,900	143,754	883,403	5,904,584	8,575	11,505
MUNGALLS	D0477	258.5	2,623,489	326,255	79,485	21	2,217,728	8,579	10,149
MORRIS COUNTY	D0417	913.9	9,204,417	1,152,422	209,775	0	7,842,220	8,581	10,072
MUNMAN	D0448	439.0	5,064,358	845,947	6,558	443,394	3,768,459	8,584	11,536
MURO-WAVERLY	D0243	567.7	6,034,749	693,958	50,320	413,090	4,877,381	8,591	10,630
MACROSSE	D0395	346.0	3,969,788	851,369	145,161	0	2,973,258	8,593	11,473
MAT FRANCIS COMM	D0297	353.5	3,764,097	569,622	147,927	0	3,046,548	8,618	10,648
MILLIPSBURG	D0325	622.5	7,101,588	1,206,613	300,073	217,097	5,377,805	8,639	11,408
MORTH OTTAWA CO	D0239	555.6	5,756,348	768,546	179,735	0	4,808,067	8,654	10,361
MLAFLIN	D0354	315.3	3,381,482	544,519	48,598	57,690	2,730,675	8,661	10,725
MYRACUSE	D0494	487.0	5,931,215	778,900	192,231	741,940	4,218,144	8,661	12,179
MEST FRANKLIN	D0287	921.0	9,342,436	1,264,326	100,837	0	7,977,273	8,662	10,144
MARION-FLORENCE	D0408	634.4	7,690,912	1,508,405	266,519	419,901	5,496,087	8,663	12,123
MILLINWOOD PUBLI	D0355	505.1	5,796,889	777,288	83,024	557,088	4,379,489	8,671	11,477
MOLMON	D0393	407.7	4,568,288	641,006	136,947	254,471	3,535,864	8,673	11,205
MALLEY FALLS	D0338	430.5	4,195,759	446,956	14,716	0	3,734,087	8,674	9,746
MWEGO	D0504	518.5	5,587,676	743,349	71,507	271,102	4,501,718	8,682	10,777
MHERRYVALE	D0447	602.3	6,190,248	684,542	0	261,629	5,244,077	8,707	10,278
MACKSVILLE	D0351	304.2	3,107,324	355,274	92,545	0	2,659,505	8,743	10,215
MINCOLN	D0298	368.0	4,286,057	574,984	125,796	347,822	3,237,455	8,797	11,647

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
----- 2003-04 EXPENDITURES -----									
DISTRICT NAME	#	FTE 9-20-03	TOTAL EXPENDITURES	TOTAL TRANSFERS	CAPITAL OUTLAY	BOND & INTEREST	OPERATING EXPENDITURES	OPER PER PUPIL (6 / 1)	TOTAL PER PUPIL (2 / 1)

BELLE PLAINE	D0357	812.5	8,894,425	1,077,181	80,052	588,834	7,148,358	8,798	10,947
LEOTI	D0467	477.1	4,916,570	520,620	192,934	0	4,203,016	8,810	10,305
NEODESHA	D0461	773.8	8,218,128	887,061	113,927	390,448	6,826,692	8,822	10,620
CLAY CENTER	D0379	1,422.8	16,420,447	2,509,458	872,153	481,560	12,557,276	8,826	11,541
ATCHISON CO COM	D0377	726.5	7,752,875	1,318,411	18,773	0	6,415,691	8,831	10,672
ELL-SALINE	D0307	447.5	5,033,220	650,190	108,994	321,281	3,952,755	8,833	11,247
JAYHAWK	D0346	595.9	6,776,599	1,021,845	319,259	167,618	5,267,877	8,840	11,372
WAMEGO	D0320	1,311.1	16,569,750	2,690,246	357,396	1,918,724	11,603,384	8,850	12,638
STOCKTON	D0271	366.8	3,872,304	584,096	36,441	0	3,251,767	8,865	10,557
PLEASANTON	D0344	397.5	4,133,335	441,934	166,391	0	3,525,010	8,868	10,398
ANTHONY-HARPER	D0361	951.3	10,269,793	1,549,136	277,388	0	8,443,269	8,876	10,796
HOLCOMB	D0363	863.8	10,468,733	950,688	646,640	1,200,294	7,671,111	8,881	12,119
STERLING	D0376	504.4	5,294,087	787,569	21,328	0	4,485,190	8,892	10,496
FREDONIA	D0484	727.0	7,886,071	1,104,334	97,033	214,935	6,469,769	8,899	10,847
SUBLETTE	D0374	470.6	5,436,632	334,417	341,589	569,504	4,191,122	8,906	11,553
HAYS	D0489	3,023.7	41,355,572	7,309,512	1,941,909	5,140,370	26,963,781	8,917	13,677
NORTHEAST	D0246	541.0	5,744,826	645,469	68,978	204,898	4,825,481	8,920	10,619
OAKLEY	D0274	432.3	4,861,757	802,584	198,943	0	3,860,230	8,930	11,246
GREENSBURG	D0422	306.4	3,193,134	385,874	70,062	0	2,737,198	8,933	10,421
VERMILLION	D0380	558.8	6,194,263	924,264	242	277,489	4,992,268	8,934	11,085
UNIONTOWN	D0235	461.0	4,706,918	412,984	14,200	154,582	4,125,152	8,948	10,210
TOPEKA PUBLIC S	D0501	13,342.0	152,671,814	20,132,231	6,454,611	6,362,625	119,722,347	8,973	11,443
KANSAS CITY	D0500	19,435.0	230,499,034	45,058,733	3,774,859	7,097,508	174,567,934	8,982	11,860
OSBORNE COUNTY	D0392	401.9	4,795,794	711,608	250,899	211,721	3,621,566	9,011	11,933
ONAGA-HAVENSVIL	D0322	362.0	4,148,030	480,899	127,794	256,751	3,282,586	9,068	11,459
OXFORD	D0358	385.7	4,510,760	586,555	33,092	392,867	3,498,246	9,070	11,695
JEFFERSON COUNT	D0339	492.5	5,755,898	770,231	141,891	376,546	4,467,230	9,071	11,687
OSKALOOSA PUBLI	D0341	652.4	6,950,199	816,931	194,840	0	5,938,428	9,102	10,653
DEXTER	D0471	208.8	2,260,501	214,586	137,836	0	1,908,079	9,138	10,826
PRETTY PRAIRIE	D0311	312.0	3,771,185	529,639	291,818	93,665	2,856,063	9,154	12,087
GREELEY COUNTY	D0200	284.0	3,217,798	302,281	131,954	173,229	2,610,334	9,191	11,330
FLINTHILLS	D0492	316.6	3,735,653	437,259	91,434	293,872	2,913,088	9,201	11,799
KAW VALLEY	D0321	1,042.0	12,609,430	2,091,725	913,423	0	9,604,282	9,217	12,101
CLIFTON-CLYDE	D0224	320.9	3,617,370	503,869	155,511	0	2,957,990	9,218	11,273
ELLIS	D0388	352.9	4,226,529	804,807	168,847	0	3,252,875	9,218	11,977
MIDWAY SCHOOLS	D0433	215.0	2,585,274	468,027	131,553	0	1,985,694	9,236	12,025
WOODSON	D0366	527.1	5,956,243	961,845	123,882	0	4,870,516	9,240	11,300
SMITH CENTER	D0237	477.0	5,498,992	813,456	277,139	0	4,408,397	9,242	11,528
CENTRAL	D0462	343.3	3,835,042	235,307	124,643	301,770	3,173,322	9,244	11,171
ERIE-ST PAUL	D0101	1,038.3	11,502,041	1,838,541	62,038	0	9,601,462	9,247	11,078
ROYAL VALLEY	D0337	904.4	9,861,313	1,272,229	217,042	0	8,372,042	9,257	10,904
GOESSEL	D0411	286.2	3,651,152	734,377	54,373	211,558	2,650,844	9,262	12,757
DURHAM-HILLSBOR	D0410	653.0	7,739,804	1,263,413	196,083	228,703	6,051,605	9,267	11,853
CANTON-GALVA	D0419	412.8	4,797,682	545,767	57,258	359,205	3,835,452	9,291	11,622
MARAIS DES CYGN	D0456	267.0	3,177,415	615,636	78,135	0	2,483,644	9,302	11,900
JETMORE	D0227	292.5	3,252,238	404,242	126,668	0	2,721,328	9,304	11,119
SOUTH BARBER	D0255	276.0	3,154,879	466,208	110,410	0	2,578,261	9,342	11,431
MINNEOLA	D0219	265.6	2,997,494	437,721	75,584	0	2,484,189	9,353	11,286

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		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
----- 2003-04 EXPENDITURES -----									
DISTRICT NAME	#	FTE 9-20-03	TOTAL EXPENDITURES	TOTAL TRANSFERS	CAPITAL OUTLAY	BOND & INTEREST	OPERATING EXPENDITURES	OPER PER PUPIL (6 / 1)	TOTAL PER PUPIL (2 / 1)
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
MANHATTAN	D0383	5,110.6	57,343,308	5,428,906	1,962,610	2,109,640	47,842,152	9,361	11,220
ST JOHN-HUDSON	D0350	412.2	5,049,408	869,922	162,857	153,945	3,862,684	9,371	12,250
CHAUTAUQUA COUN	D0286	424.0	4,671,930	490,892	207,169	0	3,973,869	9,372	11,019
LEROY-GRIDLEY	D0245	291.0	3,180,258	379,701	70,820	0	2,729,737	9,381	10,929
ELKHART	D0218	644.5	7,419,328	609,517	342,677	419,554	6,047,580	9,383	11,512
CHASE COUNTY	D0284	458.4	5,150,414	446,305	194,653	208,448	4,301,008	9,383	11,236
WASHINGTON SCHO	D0222	346.5	4,287,062	341,929	428,572	263,611	3,252,950	9,388	12,372
WALLACE COUNTY	D0241	227.2	2,810,301	269,322	158,470	242,665	2,139,844	9,418	12,369
SOUTH BROWN COU	D0430	630.1	7,570,289	1,128,673	85,812	415,947	5,939,857	9,427	12,014
EMPORIA	D0253	4,646.5	55,539,014	8,850,513	135,361	2,694,804	43,858,336	9,439	11,953
BURLINGTON	D0244	845.5	11,499,654	1,490,548	2,027,361	0	7,981,745	9,440	13,601
MARYSVILLE	D0364	792.0	10,146,593	2,179,301	202,217	268,092	7,496,983	9,466	12,811
HUMBOLDT	D0258	523.1	6,566,817	1,152,515	77,403	380,869	4,956,030	9,474	12,554
CREST	D0479	241.5	2,812,301	520,865	0	0	2,291,436	9,488	11,645
B & B	D0451	238.5	2,512,870	249,778	0	0	2,263,092	9,489	10,536
OBERLIN	D0294	442.0	5,312,373	944,488	160,962	0	4,206,923	9,518	12,019
PLAINVILLE	D0270	374.9	4,432,827	605,294	252,832	0	3,574,701	9,535	11,824
SATANTA	D0507	388.0	4,632,038	593,525	333,598	0	3,704,915	9,549	11,938
HAMILTON	D0390	125.0	1,477,264	281,551	379	0	1,195,334	9,563	11,818
PRAIRIE VIEW	D0362	954.0	11,919,830	1,424,668	629,870	727,615	9,137,677	9,578	12,495
WINFIELD	D0465	2,514.4	29,744,195	3,806,512	421,803	1,410,781	24,105,099	9,587	11,830
MULLINVILLE	D0424	153.6	1,748,336	223,145	52,302	0	1,472,889	9,589	11,382
HIGHLAND	D0425	268.5	3,015,473	438,239	0	0	2,577,234	9,599	11,231
PIKE VALLEY	D0426	260.0	3,006,408	477,613	32,569	0	2,496,226	9,601	11,563
NEMAHA VALLEY S	D0442	479.9	6,590,186	1,116,458	865,092	0	4,608,636	9,603	13,732
BUCKLIN	D0459	266.5	2,789,839	224,772	3,956	0	2,561,111	9,610	10,468
GALENA	D0499	751.4	8,476,134	967,232	13,668	269,445	7,225,789	9,616	11,280
WHEATLAND	D0292	186.5	2,258,202	383,286	79,628	0	1,795,288	9,626	12,108
MARMATON VALLEY	D0256	365.5	4,474,154	725,710	22,457	184,900	3,541,087	9,688	12,241
SOUTHERN CLOUD	D0334	233.7	2,728,692	394,043	68,821	0	2,265,828	9,695	11,676
MILL CREEK VALL	D0329	458.7	5,879,035	780,861	205,808	442,455	4,449,911	9,701	12,817
MADISON-VIRGIL	D0386	266.9	3,315,748	374,589	277,933	62,571	2,600,655	9,744	12,423
LEAVENWORTH	D0453	4,005.2	49,789,065	8,075,890	1,023,484	1,628,765	39,060,926	9,753	12,431
SOUTH HAVEN	D0509	220.5	2,704,911	305,704	39,868	195,002	2,164,337	9,816	12,267
WAKEENEY	D0208	386.5	4,953,588	589,492	364,644	205,139	3,794,313	9,817	12,817
STANTON COUNTY	D0452	482.8	5,635,578	530,909	363,171	0	4,741,498	9,821	11,673
GOLDEN PLAINS	D0316	190.5	2,304,357	266,212	108,910	55,280	1,873,955	9,837	12,096
SYLVAN GROVE	D0299	157.0	1,740,326	56,961	134,458	0	1,548,907	9,866	11,085
DIGHTON	D0482	250.6	2,976,656	261,827	56,515	185,873	2,472,441	9,866	11,878
ATCHISON PUBLIC	D0409	1,580.5	19,188,145	1,857,894	506,576	1,183,941	15,639,734	9,895	12,141
DEERFIELD	D0216	307.4	4,059,142	783,121	228,281	0	3,047,740	9,915	13,205
WEST SMITH COUN	D0238	193.5	2,354,567	379,018	55,896	0	1,919,653	9,921	12,168
MISSION VALLEY	D0330	489.5	6,268,458	950,050	54,602	401,718	4,862,088	9,933	12,806
LITTLE RIVER	D0444	271.6	3,437,461	427,949	144,463	167,114	2,697,935	9,933	12,656
BELLEVILLE	D0427	471.5	5,402,156	706,143	3,738	0	4,692,275	9,952	11,457
VICTORIA	D0432	276.6	3,313,173	495,288	63,918	0	2,753,967	9,956	11,978
KINSLEY-OFFERLE	D0347	312.7	3,957,293	520,643	317,250	0	3,119,400	9,976	12,655
BURRTON	D0369	254.2	3,118,682	450,435	31,924	99,655	2,536,668	9,979	12,269

10-8

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
----- 2003-04 EXPENDITURES -----									
DISTRICT NAME	#	FTE 9-20-03	TOTAL EXPENDITURES	TOTAL TRANSFERS	CAPITAL OUTLAY	BOND & INTEREST	OPERATING EXPENDITURES	OPER PER PUPIL (6 / 1)	TOTAL PER PUPIL (2 / 1)
BARNES	D0223	377.5	4,469,377	609,918	90,008	0	3,769,451	9,985	11,839
AXTELL	D0488	312.6	3,679,711	223,371	51,519	255,178	3,149,643	10,076	11,771
MANKATO	D0278	217.0	2,653,244	210,567	248,930	0	2,193,747	10,109	12,227
LYONS	D0405	852.2	11,868,904	2,554,545	295,420	395,757	8,623,182	10,119	13,927
HOLTON	D0336	1,104.7	14,747,984	2,831,800	356,374	368,754	11,191,056	10,130	13,350
CEDAR VALE	D0285	178.1	2,021,302	217,032	0	0	1,804,270	10,131	11,349
ASHLAND	D0220	227.5	2,780,010	355,675	114,914	0	2,309,421	10,151	12,220
FAIRFIELD	D0310	381.0	4,405,529	407,082	126,700	0	3,871,747	10,162	11,563
HILL CITY	D0281	416.6	5,492,120	896,760	360,000	0	4,235,360	10,166	13,183
CONCORDIA	D0333	1,109.2	14,217,119	2,257,318	185,572	454,469	11,319,760	10,205	12,817
FT LARNED	D0495	890.8	12,032,496	2,326,778	121,622	477,695	9,106,401	10,223	13,508
CUNNINGHAM	D0332	254.0	3,172,555	426,150	141,800	0	2,604,605	10,254	12,490
CALDWELL	D0360	283.7	3,926,866	545,454	144,106	325,326	2,911,980	10,264	13,842
COMANCHE COUNTY	D0300	294.0	3,609,740	423,571	158,377	0	3,027,792	10,299	12,278
ALTOONA-MIDWAY	D0387	252.5	3,225,658	518,200	106,290	0	2,601,168	10,302	12,775
STAFFORD	D0349	316.0	4,366,313	722,532	69,234	311,869	3,262,678	10,325	13,817
QUINTER PUBLIC	D0293	351.5	4,616,747	716,275	143,857	123,413	3,633,202	10,336	13,134
HOXIE COMMUNITY	D0412	331.5	4,029,038	505,330	93,599	198	3,429,911	10,347	12,154
ELK VALLEY	D0283	197.5	2,587,267	384,998	4,900	143,266	2,054,103	10,401	13,100
PAWNEE HEIGHTS	D0496	197.5	2,467,895	259,887	141,061	0	2,066,947	10,466	12,496
EASTERN HEIGHTS	D0324	148.0	2,073,754	490,087	29,858	0	1,553,809	10,499	14,012
BREWSTER	D0314	143.0	1,846,707	234,018	106,143	0	1,506,546	10,535	12,914
CHEGOPA	D0505	282.0	3,621,909	505,917	139,925	0	2,976,067	10,553	12,844
ARGONIA PUBLIC	D0359	212.0	2,692,094	319,797	60,134	65,530	2,246,633	10,597	12,699
CENTRE	D0397	258.5	3,394,302	496,596	80,561	76,669	2,740,476	10,601	13,131
GRINNELL PUBLIC	D0291	132.5	1,674,041	225,248	36,991	0	1,411,802	10,655	12,634
NORTHERN VALLEY	D0212	182.5	2,374,349	326,014	102,400	0	1,945,935	10,663	13,010
VALLEY HEIGHTS	D0498	395.0	5,184,413	797,504	10,989	154,500	4,221,420	10,687	13,125
MOUNDRIDGE	D0423	414.5	5,941,237	943,368	204,801	327,511	4,465,557	10,773	14,334
MONTEZUMA	D0371	237.2	3,168,633	272,462	118,974	218,057	2,559,140	10,789	13,358
PAOLA	D0368	2,056.7	28,848,048	4,061,462	691,682	1,690,904	22,404,000	10,893	14,026
BLUE VALLEY	D0384	242.0	3,284,030	416,528	86,523	138,450	2,642,529	10,920	13,570
OTIS-BISON	D0403	229.5	2,889,588	355,138	26,443	0	2,508,007	10,928	12,591
SALINA	D0305	7,203.7	102,806,904	13,864,617	1,570,856	8,599,116	78,772,315	10,935	14,271
WHITE ROCK	D0104	141.0	1,804,043	154,192	92,655	0	1,557,196	11,044	12,795
RAWLINS COUNTY	D0105	386.8	5,305,230	737,198	196,066	0	4,371,966	11,303	13,716
ATTICA	D0511	133.0	1,775,550	211,425	58,126	0	1,505,999	11,323	13,350
LOGAN	D0326	192.5	2,480,289	245,983	52,887	0	2,181,419	11,332	12,885
WACONDA	D0272	365.4	4,579,884	430,043	0	0	4,149,841	11,357	12,534
CHEYLIN	D0103	154.5	2,105,633	223,300	124,539	0	1,757,794	11,377	13,629
MOSCOW PUBLIC S	D0209	240.9	3,576,257	383,808	442,085	0	2,750,364	11,417	14,845
JEWELL	D0279	172.2	2,392,118	380,939	40,487	0	1,970,692	11,444	13,892
CHASE	D0401	164.8	2,284,784	235,699	63,903	98,515	1,886,667	11,448	13,864
WEST ELK	D0282	451.5	6,646,784	1,210,351	242,623	0	5,193,810	11,503	14,722
EL DORADO	D0490	2,082.0	28,413,542	3,451,738	354,957	408,819	24,198,028	11,622	13,647
PARADISE	D0399	151.1	2,191,756	285,153	125,637	0	1,780,966	11,787	14,505
HAVILAND	D0474	172.0	2,395,101	267,134	84,011	0	2,043,956	11,883	13,925
ROLLA	D0217	216.0	4,010,603	496,856	475,175	418,456	2,620,116	12,130	18,568

1501

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
----- 2003-04 EXPENDITURES -----									
DISTRICT NAME	#	FTE 9-20-03	TOTAL EXPENDITURES	TOTAL TRANSFERS	CAPITAL OUTLAY	BOND & INTEREST	OPERATING EXPENDITURES	OPER PER PUPIL (6 / 1)	TOTAL PER PUPIL (2 / 1)
COPELAND	D0476	127.0	1,906,596	193,248	166,551	0	1,546,797	12,180	15,013
WESKAN	D0242	128.0	1,799,010	166,475	62,033	0	1,570,502	12,270	14,055
PALCO	D0269	149.1	2,063,508	160,683	67,597	0	1,835,228	12,309	13,840
HILLCREST RURAL	D0455	124.0	1,885,566	276,977	11,710	66,515	1,530,364	12,342	15,206
FOWLER	D0225	157.5	2,257,699	193,611	110,146	0	1,953,942	12,406	14,335
HEALY PUBLIC SC	D0468	110.5	1,711,370	244,030	70,000	0	1,397,340	12,646	15,488
NORTH CENTRAL	D0221	120.0	1,821,879	248,603	40,763	0	1,532,513	12,771	15,182
WEST SOLOMON VA	D0213	71.0	1,009,540	85,772	2,358	0	921,410	12,978	14,219
WESTERN PLAINS	D0106	188.0	3,173,129	295,199	315,422	86,381	2,476,127	13,171	16,878
LEWIS	D0502	129.0	2,079,428	273,001	89,698	0	1,716,729	13,308	16,120
BELOIT	D0273	736.7	12,165,990	2,046,052	169,019	0	9,950,919	13,507	16,514
TRIPLAINS	D0275	90.1	1,345,756	97,747	19,700	0	1,228,309	13,633	14,936
HANSTON	D0228	99.0	1,827,148	404,292	50,697	0	1,372,159	13,860	18,456
PRAIRIE HEIGHTS	D0295	60.5	1,106,607	108,922	42,681	0	955,004	15,785	18,291
NES TRE LA GO	D0301	33.0	687,228	49,508	85,437	0	552,283	16,736	20,825

STATE TOTALS		443,301.8	4,826,836,350	732,784,740	173,215,753	283,463,297	3,637,372,560	2,729,190	3,442,873

To: Kathe Lloyd-Decker, Chairman , and other Members of the Kansas "Select" Committee on School Finance

Presented at: Hearing on Senate Bill 2472

Presented by: Amelia McIntyre, Parent of two Shawnee Mission School District Students and a Kansas Taxpayer

Dated: February 21, 2005

Kansas K-12 Public Education Needs More Than House Bill 2474

As a concerned parent of students at Shawnee Mission East High School and Indian Hills Middle School, I urge your increased support, beyond the financial commitments in House Bill 2474, for a solution to the Kansas school finance formula and the budget crisis that has a significant impact on the quality of public education that I expect for my children. I care about students across Kansas, not just those in the Shawnee Mission School District. The economic development engine of Johnson County is fueled by the quality of education provided to its future workforce drawn from the entire state.

More identified sources of revenue are absolutely needed to place Kansas public education on a solid financial foundation, and to enable the Kansas Legislature to meet its constitutional obligation to provide a suitable public education to Kansas students. Each year that the Kansas Legislature fails to provide reasonable funding to K-12 public education causes our children to lose opportunities necessary to succeed in a demanding future. House Bill 2474 fails to identify steady, continuous sources of revenue for quality public education.

The social and economic needs of our nation are changing. Kansas must continue to strengthen its public K-12 education system because of those changing needs. Although Kansas ranks high among the top states in academic performance, the state assessments show that too many children-especially the poor, disabled, students with limited English ability and members of our fastest growing ethnic groups are those that are being left behind, and not reaching the high academic standards that we expect to be met by all of our children, whatever their circumstances. HB 2474 as currently drafted begins to work toward assisting some of these disadvantaged students. However, those three-year increases in special education funding, with a base line from this year's roughly 82% of excess costs being covered by the State, to 85% in 2006, 88% in 2007 and 90% in 2008. Even with the increase in weightings proposed by HB 2474, please note that the school districts would still not receive 100% of the excess special education costs, which means the Federal and State mandated special education programs, are not being fully funded by those levels of government that require local school districts meet these mandates, in essence drawing funding away from the "regular" student.

I acknowledge that HB 2474 increases Base State Aid Per Pupil from \$3,863 to \$4,107. It is better to contrast these increases with the actual inflation rates. Although the House "Select" Committee would make a minimal increase, please keep in mind that inflation has been running 2-3% per year, and employee salaries and benefits have been averaging more than 3%. [See analysis at the KASB website at www.kasb.org/legis/kasbanalysis.pdf] There is no substantial net gain in the BSAPP under the HB 2474. The total dollars fall substantially short of the costs to provide a suitable education, under the Legislature's own studies, whether that is the result of the 55 school district survey conducted by the State Department of Education at the request of the Legislature this session or the results of the May 2002 "Calculation of the Cost of a Suitable Education in Kansas in 2000-2001 Using Two Different Analytic Approaches" prepared by Augenblick & Myers, Inc., at the direction of the Legislative Coordinating Council. Based on the K SDE survey, for school districts with an enrollment the size of the SMSD, the median cost to provide a suitable education was \$6,057.00 per pupil per year, without considering exceptionalities (e.g. excluding the extra costs associated with education at risk, bilingual and special education students). In comparison, the Augenblick & Myers study found that as of that date, the base cost was \$4,650 for the school year 2000-2001, which means that the level under HB 2474 does not even reach that level, now five years later, after much inflation.

Select Comm. on School Finance
Date 2-21-05
Attachment # 11-1

HB 2474 would reinstate in the future a 4 mill cap on capital outlay funds and provide equalization aid for those funds, at a cost of \$15.8 million. The SMSD is currently assessing 7.752 mills, but is authorized to assess 14 mills. The 2004-05 school year (taxes assessed to taxpayers in calendar year 2004) is the first of five years the 14 mills is authorized. Therefore the SMSD has the authority for 14 mills for 2004-05, 2005-06, 2006-07, 2007-08, 2008-09. If the bill passes, the levy would then go down to 4 mills in 2009-10. The mill rate applies against the total assessed valuation within the SMSD which was \$2,798,510,295 in 2004, and increased by 2.96% to \$2,881,448,875 in 2005. Increases in assessed valuation could soften the impact of the "cap." But one has only to compare the financial results from the SMSD capital outlay mill levy rate from 2004, which was at 4.00 (as it had been for the preceding two years as well) that netted the SMSD \$18,416,672, on slightly lower assessed valuation, with the \$23,407,609 projected to be netted from the 2005 assessed valuation with a 7.752 capital outlay mill levy, to understand the potential impact of this proposed bill. If the assessed valuation and capital outlay mill levy rate in effect in 2009-2010 was the same as in 2005, then the imposition of the legislature dictated "cap" would result in about a \$15,000,000 revenue reduction in the SMSD, without any other source of funding likely to replace it.

In April 2004 the voters of the SMSD overwhelmingly passed a bond issue to re-invest in our capital infrastructure. Although bonds are funded separately, and not by the capital outlay mill levy, the favorable response to the bond issue is a pertinent example to show how burdensome the limitations on local initiative can be. Having worked closely in grassroots support of such bond issue, the compelling rationale to voters, whether or not they had children in the public schools, was that public schools play a critical role in revitalizing and stabilizing neighborhoods. The bond issue was something we could control locally, and voters clearly understood that academic programming could be more efficiently conducted with new infrastructure, and that as long as the State limited operational funds for programming, this was one of the few avenues left to local voters to make sure that a quality education was maintained. However, even as a part of this bond issue, was the underlying direction that SMSD must head, due to lack of State operational funds that direction was to close smaller inefficient neighborhood elementary schools, or consolidate existing schools at a single location. Many of those closed schools were the size of entire school districts in other areas of Kansas. SMSD has already faced this dilemma, and developed a strategy to proceed into the future. Now the Kansas Legislature, if it is still unwilling to adequately increase operational funding for public schools throughout Kansas, must be the leader in directing consolidation of small inefficient school districts. Lack of funding from the State, forced our SMSD Board to look in the eyes of parents whose schools were going to close, and tell them why. Now the Kansas Legislators, if they feel more bound by their "no-tax" increase pledges, than the anguish of their constituents with school age children, must due the same.

Please effectively use your time this session to develop a school finance system that will be in compliance with the expectations of today's world for education. I urge you not to eliminate local control of school expenditures and governance. I believe that some measure of local variation in spending is appropriate, at the choice of the local voters, provided the whole state-wide system is adequately funded. Proportionately, the taxpayers of Johnson County contribute revenue in taxes in excess of the state funding assistance our school districts receive back under the current formula. Under the current finance formula our tax dollars are taken, and re-distributed throughout the State, yet at the same time the Legislature has limited our ability to address our local education needs and expectations through increasing the cap on the local option budget. Under your plan the Local Option Budget cap increases to 30%, but not equalize any money above 25%, and include provisions for a 5% cost of living adjustment from local funds with no new state money; that is a step in the right direction. However, but at the same time it takes away correlation weighting, causing SMSD to lose ground. While the Johnson County taxpayers to this point, have on the most part willing taken on the responsibility to help the rest of the public education system across the State, if we continue to face additional school closures, further increases in classroom size, continued cutbacks on key support staff such as nurses and librarians, and reductions in programming linked to the curriculum, which will occur if nothing better than HB 2474 is offered, then the inherent unfairness of this situation will cause a further rift in what our Johnson County taxpayers are willing to do for the rest of the State.

The changing national and international economies demand well-educated and highly skilled workers. If Kansas wants to compete in this changing economy, then it has to maintain its educational advantage by adequately funding public education. I encourage you to develop a formula to meet the State's responsibility to provide a suitable K-12 public education. It is within your legislative prerogative to determine what a suitable education is that will take us into the future, and then adequately fund it, but please keep in mind the high expectation for a quality public education that has fueled our economy.

Amelia McIntyre
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