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Testimony before the <u>Senate Committee on Education</u> concerning <u>SB 294</u> – Education Finance Act of 2015

by Bill Mullins, Superintendent USD #364 - Marysville

March 23, 2015

Mr. Chairman, Members of the Committee:

Thank you for the opportunity to comment on <u>SB 294</u> as the superintendent of USD #364 in Marysville. I submit this testimony as a proponent of the bill because I support the foundation and premise of the bill while recognizing that some changes will need to be made before this legislation can be scaled up to include more school districts.

I believe <u>SB 294</u> provides the Coalition of Innovative Districts a unique opportunity to participate in the development of a school funding formula that is predictable, that recognizes the challenges that school districts face, and promotes student success. The funding formula in <u>SB 294</u> considers enrollment, poverty, and population sparsity. The formula also includes equalization aid that is based on assessed valuation per pupil, median household income, and median home prices within a district. The formula also includes a success index that is related to student success after graduation instead of focusing on student achievement which is based on a test score.

I believe the diversity of the Coalition of Innovative Districts provides enough variation that will allow us to work toward a funding formula that considers the needs of school districts across the state. One thing that I have learned in my short time as a part of the Coalition is that the Coalition districts are not just looking out for themselves. The Coalition districts are focused on improving student success within our own individual districts and improving student success across the state of Kansas.

Based on conversations with my board clerk and our auditor, we are opposed to the requirement to follow the Generally Accepted Accounting Principles (GAAP). We would ask that the bill be amended so that we can continue to operate on a cash basis.

Since, I have not had the opportunity to discuss this bill at a board meeting I would ask that a provision be added to the bill that would allow us to opt out of participation in this funding plan while still remaining a member of the Coalition. I believe the Board should have the opportunity to review this plan and then take action.

Therefore, I support <u>SB 294</u>, with the recommended changes described above, as it provides an opportunity for the legislature and school districts to work together to find a solution that is good for all school districts and all students in the state of Kansas.