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*Democratic Leadership*

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April 11, 2005

The Supreme Court of Kansas  
Attn: Chief Justice Kay McFarland  
301 SW 10<sup>th</sup> Avenue  
Kansas Judicial Center, Room 374  
Topeka, Kansas 66612

Dear Chief Justice McFarland and Justices:

On April 6, 2005, Governor Kathleen Sebelius' chief counsel delivered to you 2005 House Bill 2247, the school finance bill, for your review. This bill is the Kansas Legislature's attempt to address the issues contained in your preliminary order in *Montoy v. State of Kansas*.

As the Democratic leadership in the Legislature, we believe it is our duty to provide additional information as to the process that resulted in the passage of this legislation, which we believe is an inadequate response to your preliminary order.

In *Montoy*, you admonished the Legislature to determine the actual costs of providing a suitable education. Specifically, you stated that, "actual costs of education, including appropriate levels of administrative costs, are critical factors for the legislature to consider in achieving a suitable formula for financing education." In response to this admonition, the Senate Education Committee requested that Dale Dennis, deputy commissioner of education at the Kansas State Department of Education (KSDE), conduct a study to determine such actual costs.

Mr. Dennis surveyed 55 school districts of varying size and location on the actual cost of educating children in each district. These districts make up 35% of the students in our state. Upon completion of the survey, Mr. Dennis presented the findings to the Senate Education Committee. (see attachment #1)

The Senate committee examined these findings, but chose not to develop a school finance plan based on the actual costs as determined by experts in the field. Many legislators either discredited or ignored the survey. The House Education Committee never examined the survey's findings, nor did they pursue any additional data on actual costs. In fact, Republican House members were given a memo from their leadership urging them not to consider the findings of the KSDE survey. (see attachment #2)

In both the House and Senate, attempts were made to include the KSDE survey's findings in the debate. During floor debate in the Senate on March 2, 2005, an amendment was proposed to the original Senate school finance bill, Senate Bill 246, which would have implemented the specific recommendations contained in the KSDE survey. That amendment failed. (see attachment #3)

**PLAINTIFFS'**  
**EX. 175**

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In the House on March 4, 2005, 27 House Democrats, exercising their right under Article 2, Section 10 of the Kansas Constitution, issued a constitutional protest to the original House school finance bill, House Bill 2474, which cited the KSDE survey. (see attachment #4)

In *Montoy* you stated, "Specifically, the district court found that the financing formula was not based upon actual costs to educate children but was instead based on former spending levels and political compromise." We believe 2005 House Bill 2247 continues that trend. This bill is not based on any of the available actual cost data, such as the KSDE survey or the Augenblick & Myers study that was commissioned by the Legislature.

This bill, in failing to account for actual costs, ignores your instructions to the Legislature to analyze the needs of school districts around the state. And, as it pertains to the current funding formula, you stated, "This failure to do any cost analysis distorted the low enrollment, special education, vocational, bilingual education, and the at-risk student weighting factors." We believe 2005 House Bill 2247 continues that failure.

In addition to ignoring your instructions to determine actual costs, 2005 House Bill 2247 also ignores your instructions to equitably fund schools in Kansas. In fact, the bill includes numerous provisions that will actually increase the inequity of funding among school districts.

For example, the bill provides for an increase in the Local Option Budget (LOB) from 25% to 30% of the school district's general fund. This increase is not equalized. In *Montoy*, you stated, "Additional evidence of the inadequacy of the funding is found in the fact that, while the original intent of the provision for local option budgets within the financing formula was to fund 'extra' expenses, some school districts have been forced to use local option budgets to finance general education." We believe 2005 House Bill 2247 will continue to force school districts to use the LOB for financing basic programs. And, we believe the LOB increase only compounds the inequity between wealthy and poor districts, both urban and rural.

Also included in the bill is an additional 5% local taxing authority for school districts with the highest residential property valuations in the state. This "cost-of-living" LOB is not equalized. It will allow 17 school districts with average residential values 125% of the statewide average to raise local tax dollars to pay their teachers higher salaries. We believe the COLA LOB only compounds the inequity between wealthy and poor districts, both urban and rural.

This bill also contains a provision that places an 8-mill cap on capital outlay levies. This provision is not equalized. The failure to provide state funding to equalize the property tax burden of capital outlay levies is inequitable. This will shift the burden back onto local property taxes for school improvements and maintenance. We believe the capital outlay provision only compounds the inequity between wealthy and poor districts, both urban and rural.

This bill creates a new taxing authority, thus a new revenue source, for districts with declining enrollment. This provision applies primarily to the Shawnee Mission school district and is a viable option only for districts with a strong property tax base. This provision also is not equalized. Therefore, we believe it only compounds the inequity among districts.

Finally, this bill retains a provision for "ancillary facilities weighting" of \$12.3 million to Olathe, \$9.1 million to Blue Valley, and \$1 million to DeSoto, for a total of \$ 22.4 million. This is additional revenue for a select few school districts that have high costs for new construction, but is not available to the vast majority of school districts. We believe this provision only compounds the inequity among districts.

In both chambers, amendments were offered to eliminate the previously listed provisions. Unfortunately, the amendments were defeated and the provisions remain in the final version of 2005 House Bill 2247. Both House and Senate Democrats issued constitutional protests to the original school finance bills and the final bill citing discrepancies between the proposed legislation and your preliminary order in *Montoy v. State of Kansas*. (see attachments #5, #6 and #7)

In the end, 2005 House Bill 2247 perpetuates the inequities among school districts statewide and ignores the findings of the Kansas Supreme Court.

The bill does increase funding for schools, however, as stated in your order, "increased funding may not in and of itself make the financing formula constitutionally suitable. The equity with which the funds are distributed and the actual costs of education...are critical factors for the legislature to consider in achieving a suitable formula for financing education."

We believe 2005 House Bill 2247 can be described using the same language you used to describe the current funding formula. As you stated, it "increases disparities in funding, not based on a cost analysis, but rather on political and other factors not relevant to education."

The proponents of this bill would have you believe it will adequately fund our schools. This is not true. It is a quick fix, not a long-term solution. It proposes to spend money we will not have. While the bill provides additional funding, it is for one year only and cannot be sustained in future years. The bill is financed with existing revenues, reducing the state budget's ending balance, and overly optimistic revenue projections.

The Division of the Budget has provided us more realistic projections that show we cannot continue to fund 2005 House Bill 2247 without additional revenues. According to the Division, our ending balance in Fiscal Year 2007 will be negative \$97 million and in Fiscal Year 2008 negative \$341 million. (see attachment #8)

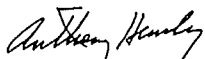
This legislation does not represent a viable, good faith effort to meet the challenges you set forth in *Montoy v. State of Kansas*. Instead, it represents piecemeal provisions that together, were able to garner the political support of a majority in the Legislature.

Republican leadership believed that the process of adequately and equitably funding schools was unavoidably political. The chairwoman of the House Education Committee, Rep. Kathe Decker, said after acknowledging that certain provisions were included to appease Johnson County legislators, "I know we're not supposed to be political, but we've got to get the votes somehow." (see attachment #9)

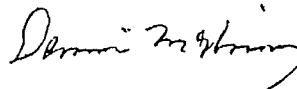
We do not agree. Kansas legislators should have put aside politics and parochialism to answer the charge of the Kansas Supreme Court.

Thank you for your time and consideration. We anxiously await your review and ruling on 2005 House Bill 2247.

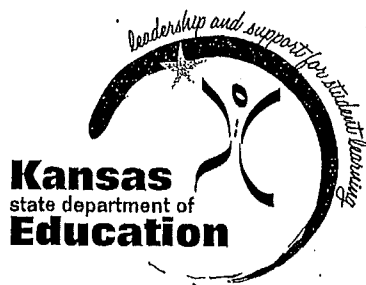
Sincerely,



Anthony Hensley  
Senate Minority Leader



Dennis McKinney  
House Minority Leader



## Division of Fiscal and Administrative Services

785-296-3871  
785-296-0459 (fax)

120 SE 10th Avenue • Topeka, KS 66612-1182 • (785) 296-6338 (TTY) • www.ksde.org

January 26, 2005

FROM: Dale M. Dennis, Deputy  
Commissioner of Education

SUBJECT: Survey on Education Costs

As a result of the Supreme Court opinion on the Kansas school finance law, the State Department of Education was requested to survey a cross-section of school districts with the following questions.

1. What would be the PER PUPIL COST for your school district to educate a "normal/regular s student?"
2. What is the **additional per pupil cost for an at-risk student?**
3. What is the **additional per pupil cost for a bilingual student?**

We provided definitions for an at-risk student (current law), a bilingual student (current law), and suitable education which was the same used in the Augenblick & Myers study approved by the Legislative Educational Planning Committee and the Legislative Coordinating Council. We also requested that the school districts exclude state special education, at-risk, bilingual, and transportation aid in computing the cost of educating a student with no exceptionalities. They assumed that No Child Left Behind remains in place and is a part of suitable.

Responses were received from all 55 school districts surveyed. Some districts did not have bilingual students. This information was reflected in their responses. Anytime you conduct a survey of this nature, you will have some outliers both on the high and low sides. That is to be expected. We have tried to account for that when we set up our line of best fit.

We have prepared tables which shows the low, median, and high amounts for different enrollment categories and charts showing the cost of enrollments which will be helpful in analyzing this information.

h:\leg:Survey--Cost of Education

## SCHOOL FINANCE SURVEY

As a result of the recent Supreme Court opinion on the Kansas school finance formula, we have been requested to collect specific data concerning the costs of education for the 2005-06 school year.

**Please calculate your estimated education costs as requested below and return to my office by Friday, January 21, 2005. We are also requesting that you include your working papers used in determining your estimated education costs.**

USD No. \_\_\_\_\_  
USD Name \_\_\_\_\_  
Person Completing Request \_\_\_\_\_  
Telephone Number \_\_\_\_\_

1. What would be the PER PUPIL COST for your school district to educate a "normal/regular student?"

Please use the attached definitions of suitable education (including graduation requirements) in making your estimates and exclude students identified as special education, at-risk, and bilingual. Do not include any transportation costs in your calculation. Also, please assume that No Child Left Behind remains in place.

\$ \_\_\_\_\_ Est. cost of educating a normal/regular student

2. What is the **additional per pupil cost for an at-risk student**? Please use the attached at-risk definition in making your estimates.

\$ \_\_\_\_\_ Est. additional cost of educating an at-risk student

3. What is the **additional per pupil cost for a bilingual student**? Please use the attached bilingual definition in making your estimates.

\$ \_\_\_\_\_ Est. additional cost of educating a bilingual student

## **AT-RISK DEFINITION**

Kansas statutes define at-risk as the number of students eligible for free lunches. Even though the students eligible for free lunch determines the amount of money eligible for at-risk students, all students who meet the definition of at-risk would be eligible to receive benefits.

An at-risk student is defined as a student who meets one or more of the following:

A student who is not meeting the requirements necessary for promotion to the next grade level or graduation from high school.

A student whose education attainment is below other students of their age or grade level.

A student who is a potential dropout.

A student who is failing two or more courses of study.

A student who has been retained.

A student who is not reading on grade level.

This definition does not include a student who has been identified for special education services under Individuals with Disabilities Education Act (IDEA).

## **BILINGUAL EDUCATION DEFINITION**

A student whose primary language is other than English and, based on an English proficiency assessment, scored below "proficient" in any of the domains of speaking, listening, reading, and writing.

**Listed below is the definition of SUITABLE EDUCATION to be used for this project.**

72-1101. Required subjects in elementary schools. Every accredited elementary school shall teach reading, writing, arithmetic, geography, spelling, English grammar and composition, history of the United States and of the State of Kansas, civil government and the duties of citizenship, health and hygiene, together with such other subjects as the State Board may determine. The State board shall be responsible for the selection of subject matter within the several fields of instruction and for its organization into courses of study and instruction for the guidance of teachers, principals and superintendents.

72-1103. Required courses of instruction; graduation requirements. All accredited schools, public, private or parochial, shall provide and give a complete course of instruction to all pupils, in civil government, and United States history, and in patriotism and the duties of a citizen, suitable to the elementary grades; in addition thereto, all accredited high schools, public, private or parochial, shall give a course of instruction concerning the government and institutions of the United States, and particularly of the Constitution of the United States; and no student who has not taken and satisfactorily passed such course shall be certified as having completed the course requirements necessary for graduation from high school.

72-1117. Kansas history and government, required courses; duties of State Board. (a) The State Board of Education shall provide for a course of instruction in Kansas history and government, which shall be required for all students graduating from an accredited high school in this state. (b) The State Board of Education shall prescribe the school year, not later than the 1990-91 school year, in which the requirement of subsection (a) shall become applicable and may provide for such waivers from the requirement as the Board deems appropriate.

Qualified Admissions  
Precollege Curriculum

- 4 units of English
- 3 units of Math
- 3 units of Natural Science
- 3 units of Social Studies
- 1 unit of Computer Technology
- 2 units of Foreign Language (preferred)
- 1 unit of Fine or Performing Arts (preferred)

State Scholarship Program  
Precollege Curriculum

- 4 units of English/Language Arts
- 3 units of Natural Science  
(1 each of Biology, Chemistry, and Physics)
- 4 units of Math
- 3 units of Social Studies
- 1 unit of Computer Technology
- 2 units of Foreign Language

**HIGH SCHOOL GRADUATION REQUIREMENTS**

- Four units of English language arts
- Three units of history and government
- Three units of science
- Three units of mathematics
- One unit of physical education
- One unit of fine arts
- Six units of elective courses

ADDITIONAL PROGRAMS AND SERVICES THAT ARE PART OF SUITABLE  
EDUCATION DEFINITION

Student and staff safety  
Early childhood programs  
Extended learning time  
Alternative schools  
Technical education\*  
Technology training  
Library media services  
Foreign language  
Fine arts  
Nursing and counseling services  
Activities programs  
Student transportation  
Qualified teacher in each classroom

\*We assume technical education includes business, vocational agriculture, family consumer science, etc.

h:sbe:Suitable Education—Definition Summary

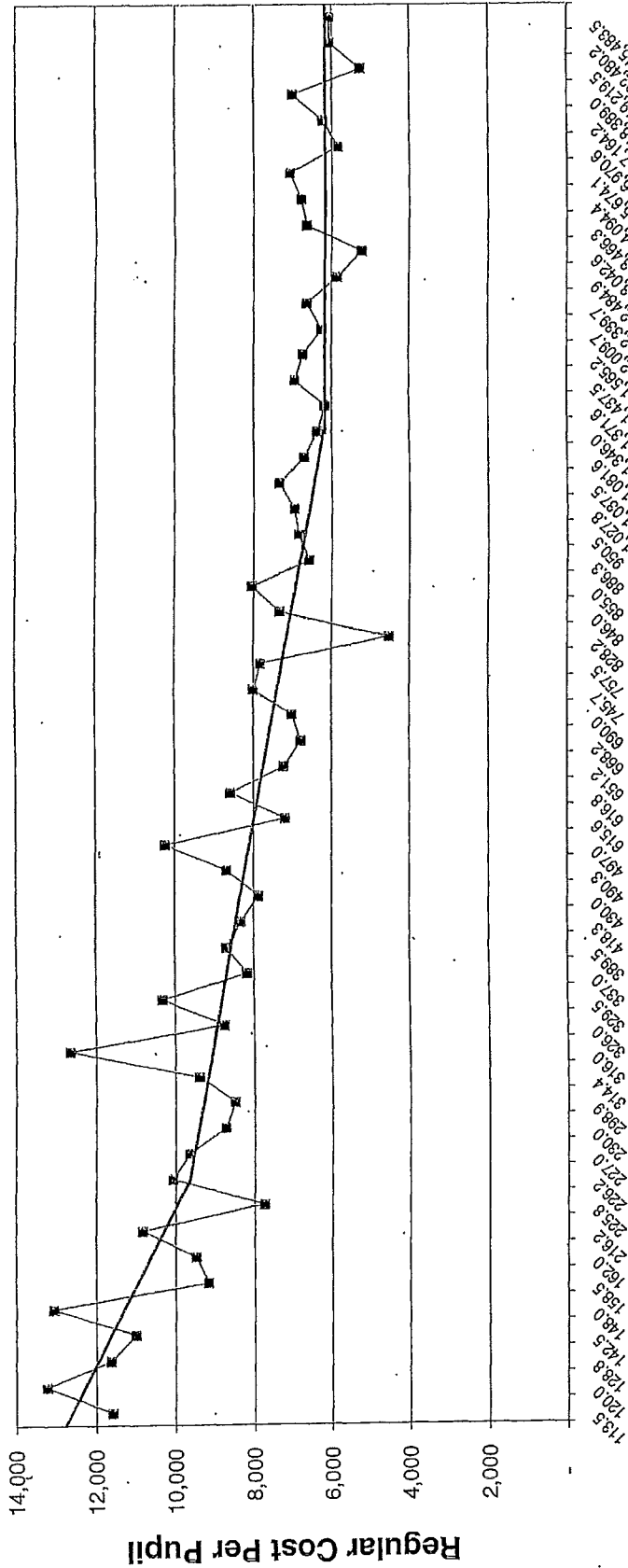


COST OF EDUCATING A STUDENT  
WITH NO EXCEPTIONALITIES

2005-06 Estimated Cost  
 For Educating A Child With No Exceptionalities  
 By Enrollment Category

Enrollment Category	Regular Student Cost Per Pupil			
	Low	Median	High	# USDs
100-199.9	9,162	11,570	13,219	7
200-299.9	7,732	9,175	10,824	6
300-399.9	8,164	9,063	12,633	6
400-499.9	7,859	8,496	10,233	4
500-699.9	6,774	7,185	8,575	5
700-899.9	4,520	6,894	9,475	6
900-1,099.9	6,699	6,894	7,336	4
1,100-1,499.9	6,167	6,366	6,939	3
1,500-1,999.9	5,213	6,615	6,775	7
5,000-9,999.9	5,826	6,226	7,064	3
10,000 - above	5,258	6,057	6,990	4

# REGULAR STUDENT COST PER PUPIL



Enrollment

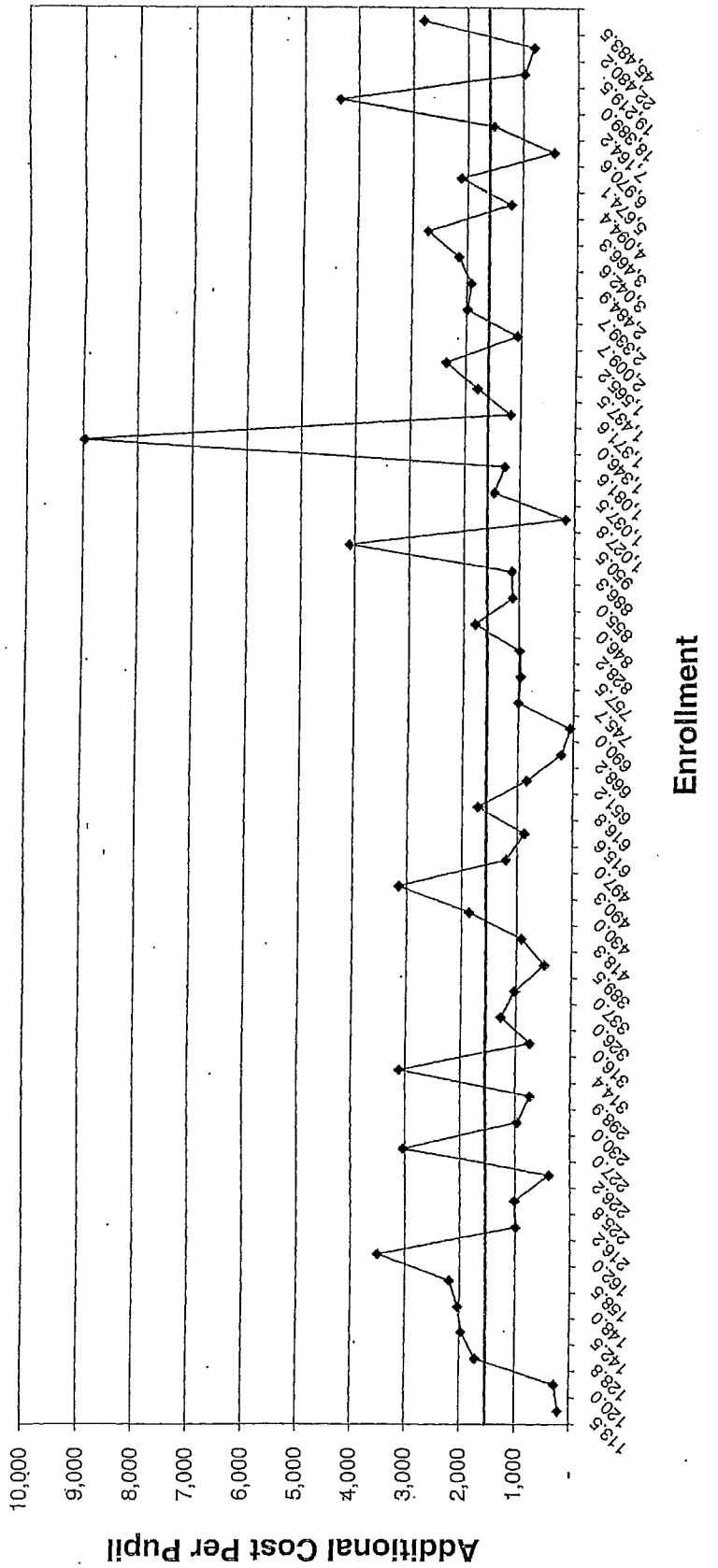
ADDITIONAL COST OF EDUCATING

AN AT-RISK STUDENT  
(Current Law)

2005-06 Estimated Additional Cost  
For Educating An At Risk Child  
By Enrollment Category

Enrollment Category	Additional At Risk Cost Per Pupil			
	Low	Median	High	#USDs
100-199.9	204	1,966	3,500	7
200-299.9	387	980	3,026	6
300-399.9	495	1,031	3,142	5
400-499.9	915	1,530	3,142	4
500-699.9	60	838	1,710	5
700-899.9	966	1,059	1,790	6
900-1,099.9	164	1,366	4,095	4
1,100-1,499.9	1,177	1,780	8,969	3
1,500-4,999.9	1,070	1,985	2,719	7
5,000-9,999.9	433	1,528	2,119	3
10,000- above	794	1,890	4,340	4

# ADDITIONAL AT RISK COST PER PUPIL



ADDITIONAL COST OF EDUCATING

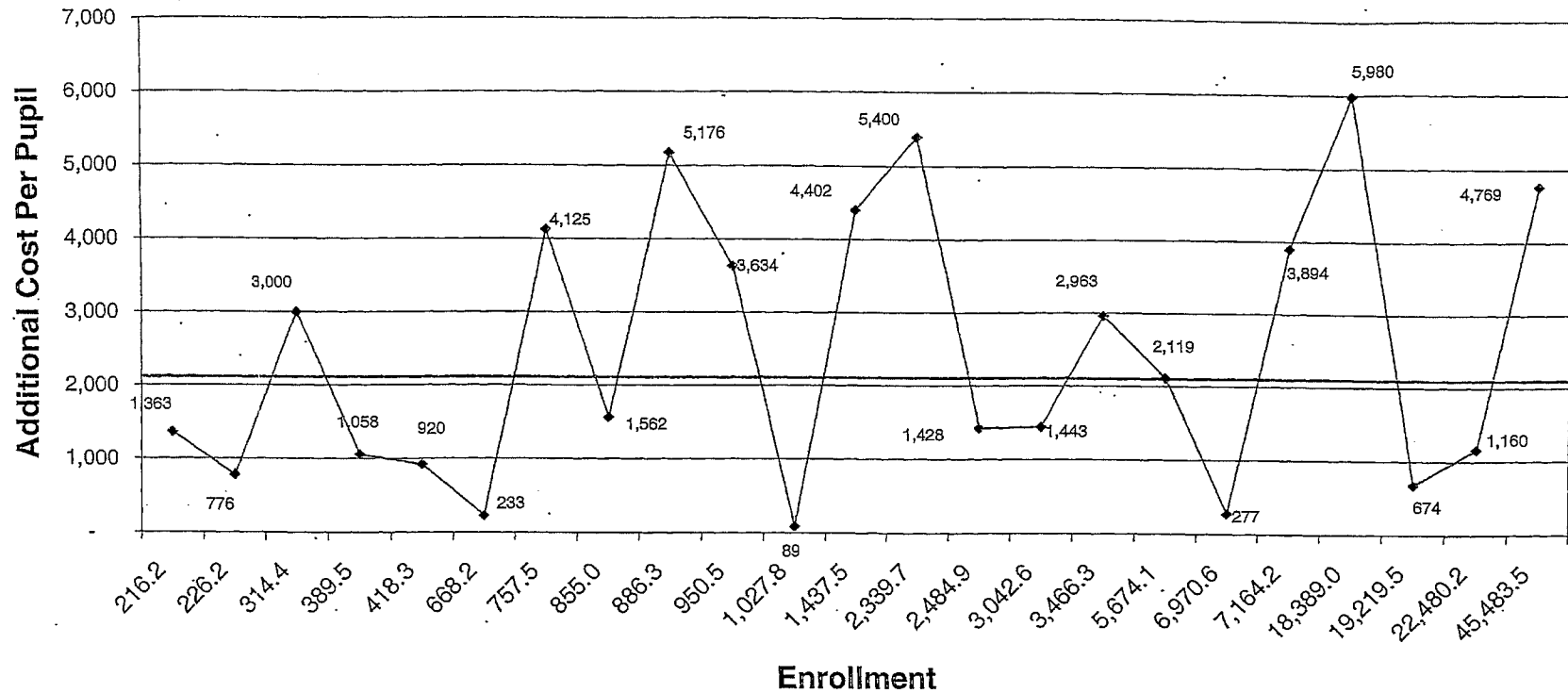
A BILINGUAL STUDENT  
(Current Law)

2005-06 Estimated Additional Cost  
For Educating A Bilingual Child  
By Enrollment Category

Enrollment Category	Additional Bilingual Cost Per Pupil			
	Low	Median	High	#USDs
100-199.9	0	0	0	0
200-299.9	776	1,070	1,363	2
300-399.9	1,058	2,029	3,000	2
400-499.9	920	920	920	1
500-699.9	233	233	233	1
700-899.9	1,562	4,125	5,176	3
900-1,099.9	89	1,862	3,634	2
1,100-1,499.9	4,402	4,402	4,402	1
1,500-4,999.9	1,428	2,203	5,400	4
5,000-9,999.9	277	2,119	3,894	3
10,000+ above	674	3,146	5,980	4



## ADDITIONAL BILINGUAL COST PER PUPIL



STATE OF KANSAS  
HOUSE OF  
REPRESENTATIVES



*House Republican Leadership*

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## Education Finance Talking Points

- House members did NOT request a survey from the Kansas Department of Education regarding the cost of a suitable education.
- A “suitable education” has been defined in statute. The survey and its questions did not have a rational basis.
- The select committee on school finance is meeting and working toward solutions. Solutions will be found to address the specific issues noted in the Supreme Court ruling.
- An increase in funding alone will not satisfy the Supreme Court. We must base our funding on actual costs.
- For more detailed analysis, or answers to complex questions, please contact Rep. Decker or Rep. O’Neal.

"Sec.13. K.S.A. 2004 Supp. 79-32,110 is hereby amended to read as follows: 79-32,110. (a) Resident Individuals. Except as otherwise provided by subsection (a) of K.S.A. 79-3220, and amendments thereto, a tax is hereby imposed upon the Kansas taxable income of every resident individual, which tax shall be computed in accordance with the following tax schedules:

(1) Married individuals filing joint returns.

If the taxable income is:	The tax is:
Not over \$30,000 .....	3.5% of Kansas taxable income
Over \$30,000 but not over \$60,000 .....	\$1,050 plus 6.25% of excess over \$30,000
Over \$60,000 .....	\$2,925 plus 6.45% of excess over \$60,000

(2) All other individuals.

(A) For tax year 1997:

If the taxable income is:	The tax is:
Not over \$20,000 .....	4.1% of Kansas taxable income
Over \$20,000 but not over \$30,000 .....	\$820 plus 7.5% of excess over \$20,000
Over \$30,000 .....	\$1,570 plus 7.75% of excess over \$30,000

(B) For tax year 1998, and all tax years thereafter:

If the taxable income is:	The tax is:
Not over \$15,000 .....	3.5% of Kansas taxable income
Over \$15,000 but not over \$30,000 .....	\$525 plus 6.25% of excess over \$15,000
Over \$30,000 .....	\$1,462.50 plus 6.45% of excess over \$30,000

(b) Nonresident Individuals. A tax is hereby imposed upon the Kansas taxable income of every nonresident individual, which tax shall be an amount equal to the tax computed under subsection (a) as if the nonresident were a resident multiplied by the ratio of modified Kansas source income to Kansas adjusted gross income.

(c) Corporations. A tax is hereby imposed upon the Kansas taxable income of every corporation doing business within this state or deriving income from sources within this state. Such tax shall consist of a normal tax and a surtax and shall be computed as follows:

- (1) The normal tax shall be in an amount equal to 4% of the Kansas taxable income of such corporation; and
- (2) the surtax shall be in an amount equal to 3.35% of the Kansas taxable income of such corporation in excess of \$50,000.

(d) Fiduciaries. A tax is hereby imposed upon the Kansas taxable income of estates and trusts at the rates provided in paragraph (2) of subsection (a) hereof.

(e) In addition to the tax imposed pursuant to subsections (a) and (b), for tax year 2005, a surtax shall be imposed on resident individuals and nonresident individuals in the amount of 7.5% of the tax due pursuant to subsections (a) and (b), computed without regard to any applicable income tax credits.";

And by renumbering sections accordingly; Also on page 22, in line 15, by striking "and" and inserting a comma; also in line 15, after "79-201x" by inserting "and 79-32,110";

On page 1, in the title, in line 10, after "finance" by inserting "and revenue therefore"; in line 13, by striking "and" the first time it appears and inserting a comma; also in line 13, after "79-201x" by inserting "and 79-32,110"

Upon the showing of five hands a roll call vote was requested. On roll call, the vote was: Yeas 9, Nays 28, Present and Passing 3, Absent or Not Voting 0.

Yeas: Betts, Brungardt, Francisco, Goodwin, Haley, Hensley, Lee, Reitz, Wysong. Nays: Allen, Apple, Barnett, Brownlee, Bruce, Donovan, Gilstrap, Huelskamp, Jordan, Journey, McGinn, Morris, O'Connor, Ostmeyer, Palmer, Petersen, Pine, Pyle, Schmidt D, Schmidt V, Schodorf, Steineger, Taddiken, Teichman, Umbarger, Vratil, Wagle, Wilson. Present and Passing: Barone, Emler, Kelly.

The motion failed and the amendment was rejected. Senator Lee moved to amend SB 246, as amended by Senate Committee, on page 7, by striking all in lines 2 through 7;



- By relettering subsections accordingly;  
 Also on page 7, by striking all in lines 20 through 25;  
 By relettering subsections accordingly;  
 On page 8, by striking all in lines 20 through 43;  
 By striking all on pages 9 through 12;  
 On page 13, by striking all in lines 1 through 5;  
 By renumbering sections 9 and 10 as sections 4 and 5, respectively;  
 On page 20, by striking all in lines 14, 15 and 16; following line 16, by inserting:  
 "(B) "State prescribed percentage means 0% for school year 2005-2006 and 15% for school year 2006-2007 and each school year thereafter.";
- On page 21, by striking all in lines 37 through 43;  
 On page 22, by striking all in lines 1 through 6;  
 By renumbering section 12 as section 6;  
 Also on page 22, following line 12, by inserting:  
 "Sec. 7. K.S.A. 72-983 is hereby amended to read as follows: 72-983. (a) In each school year, to the extent that appropriations are available, each school district which has provided special education or related services for an exceptional child whose IEP provides for services which cost in excess of \$25,000 for the school year is eligible to receive a grant of state moneys in an amount equal to 75% of that portion of the costs, incurred by the district in the provision of special education or related services for the child, that is in excess of \$25,000.
- (b) In order to be eligible for a grant of state moneys provided for by subsection (a), a school district shall submit to the state board of education an application for a grant, a description of the special education or related services provided, and the name or names of the child or children for whom provided. The application and description shall be prepared in such form and manner as the state board shall require and shall be submitted at a time to be determined and specified by the state board. Approval by the state board of applications for grants of state moneys is prerequisite to the award of grants.
- (c) Each school district which is awarded a grant under this section shall make such periodic and special reports of statistical and financial information to the state board as it may request.
- (d) All moneys received by a school district under authority of this section shall be deposited in the ~~general fund of the school district and transferred to its special education fund of the district.~~
- (e) The state board of education shall:
- (1) Prescribe and adopt criteria for identification and determination of excessive costs attributable to the provision of special education and related services for which an application for a grant of state moneys may be made under this section;
  - (2) approve applications of school districts for grants;
  - (3) determine the amount of grants and be responsible for payment of such grants to school districts; and
  - (4) prescribe all forms necessary for reporting under this section.
- (f) If the amount of appropriations for the payment of grants under this section is insufficient to pay in full the amount each school district is determined to be eligible to receive for the school year, the state board shall prorate the amount appropriated among all school districts which are eligible to receive grants of state moneys in proportion to the amount each school district is determined to be eligible to receive.
- New Sec. 8. (a) The amount of base state aid per pupil shall be determined as follows:
- (1) For districts with enrollment under 100, the amount of base state aid per pupil is \$12,400;
  - (2) For districts with enrollment over 99, but under 225, the state board shall:
    - (A) Determine the full-time equivalent enrollment of the district;
    - (B) subtract 100 from the number determined under (A);
    - (C) multiply the difference determined under (B) by 22,112;
    - (D) subtract the product determined under (C) from \$12,200. The difference is the amount of base state aid per pupil for such districts.
  - (3) For districts with enrollment over 224, but under 800, the state board shall:
    - (A) Determine the full-time equivalent enrollment of the district;

(B) subtract 225 from the number determined under (A);  
 (C) multiply the difference determined under (B) by 4.5843;  
 (D) subtract the product determined under (C) from \$9636. The difference is the amount of base state aid per pupil for such districts.

(4) For districts with enrollment over 799, but under 1350, the state board shall:  
 (A) Determine the full-time equivalent enrollment of the district;  
 (B) subtract 800 from the number determined under (A);  
 (C) multiply the difference determined under (B) by 1.1527;  
 (D) subtract the product determined under (C) from \$7000. The difference is the amount of base state aid per pupil for such districts.

(5) For districts with enrollment over 1349, the amount of base state aid per pupil is \$6366.

(b) The amount of base state aid per pupil is subject to reduction commensurate with any reduction under K.S.A. 75-6704, and amendments thereto, in the amount of the appropriation from the state general fund for general state aid. If the amount of appropriations for general state aid is insufficient to pay in full the amount each district is entitled to receive for any school year, the amount of base state aid per pupil for such school year is subject to reduction commensurate with the amount of the insufficiency.

Sec. 9. K.S.A. 72-6410 is hereby amended to read as follows: 72-6410. (a) "State financial aid" means an amount equal to the product obtained by multiplying base state aid per pupil by the adjusted enrollment of a district.

(b) "Base state aid per pupil" means an amount of state financial aid per pupil ~~subject to the other provisions of this subsection, the amount of base state aid per pupil is \$3,890. The amount of base state aid per pupil is subject to reduction commensurate with any reduction under K.S.A. 75-6704, and amendments thereto, in the amount of the appropriation from the state general fund for general state aid. If the amount of appropriations for general state aid is insufficient to pay in full the amount each district is entitled to receive for any school year, the amount of base state aid per pupil for such school year is subject to reduction commensurate with the amount of the insufficiency determined under section 8, and amendments thereto.~~

(c) "Local effort" means the sum of an amount equal to the proceeds from the tax levied under authority of K.S.A. 72-6431, and amendments thereto, and an amount equal to any unexpended and unencumbered balance remaining in the general fund of the district, except amounts received by the district and authorized to be expended for the purposes specified in K.S.A. 72-6430, and amendments thereto, and an amount equal to any unexpended and unencumbered balances remaining in the program weighted funds of the district, except any amount in the vocational education fund of the district if the district is operating an area vocational school, and an amount equal to any remaining proceeds from taxes levied under authority of K.S.A. 72-7056 and 72-7072, and amendments thereto, prior to the repeal of such statutory sections, and an amount equal to the amount deposited in the general fund in the current school year from amounts received in such year by the district under the provisions of subsection (a) of K.S.A. 72-1046a, and amendments thereto, and an amount equal to the amount deposited in the general fund in the current school year from amounts received in such year by the district pursuant to contracts made and entered into under authority of K.S.A. 72-6757, and amendments thereto, and an amount equal to the amount credited to the general fund in the current school year from amounts distributed in such year to the district under the provisions of articles 17 and 34 of chapter 12 of Kansas Statutes Annotated and under the provisions of articles 42 and 51 of chapter 79 of Kansas Statutes Annotated, and an amount equal to the amount of payments received by the district under the provisions of K.S.A. 72-979, and amendments thereto, and an amount equal to the amount of a grant, if any, received by the district under the provisions of K.S.A. 72-983, and amendments thereto, and an amount equal to 75% of the federal impact aid of the district.

(d) "Federal impact aid" means an amount equal to the federally qualified percentage of the amount of moneys a district receives in the current school year under the provisions of title I of public law 874 and congressional appropriations therefor, excluding amounts received for assistance in cases of major disaster and amounts received under the low-rent

housing program. The amount of federal impact aid defined herein as an amount equal to the federally qualified percentage of the amount of moneys provided for the district under title I of public law 874 shall be determined by the state board in accordance with terms and conditions imposed under the provisions of the public law and rules and regulations thereunder.

Sec. 10. K.S.A. 72-6411 is hereby amended to read as follows: 72-6411. (a) The transportation weighting of each district shall be determined by the state board as follows:

(1) Determine the total expenditures of the district during the preceding school year from all funds for transporting pupils of public and nonpublic schools on regular school routes;

(2) divide the amount determined under (1) by the total number of pupils who were included in the enrollment of the district in the preceding school year and for whom transportation was made available by the district;

(3) multiply the quotient obtained under (2) by the total number of pupils who were included in the enrollment of the district in the preceding school year, were residing less than 2½ miles by the usually traveled road from the school building they attended, and for whom transportation was made available by the district;

(4) multiply the product obtained under (3) by 50%;

(5) subtract the product obtained under (4) from the amount determined under (1);

(6) divide the remainder obtained under (5) by the total number of pupils who were included in the enrollment of the district in the preceding school year, were residing 2½ miles or more by the usually traveled road from the school building they attended and for whom transportation was made available by the district. The quotient is the per-pupil cost of transportation;

(7) on a density-cost graph plot the per-pupil cost of transportation for each district;

(8) construct a curve of best fit for the points so plotted;

(9) locate the index of density for the district on the base line of the density-cost graph and from the point on the curve of best fit directly above this point of index of density follow a line parallel to the base line to the point of intersection with the vertical line, which point is the formula per-pupil cost of transportation of the district;

(10) divide the formula per-pupil cost of transportation of the district by base-state aid per pupil \$6,366;

(11) multiply the quotient obtained under (10) by the number of pupils who are included in the enrollment of the district, are residing 2½ miles or more by the usually traveled road to the school building they attend, and for whom transportation is being made available by, and at the expense of, the district. The product is the transportation weighting of the district.

(b) For the purpose of providing accurate and reliable data on pupil transportation, the state board is authorized to adopt rules and regulations prescribing procedures which districts shall follow in reporting pertinent information relative thereto, including uniform reporting of expenditures for transportation.

(c) "Index of density" means the number of pupils who are included in the enrollment of a district in the current school year, are residing 2½ miles or more by the usually traveled road from the school building they attend, and for whom transportation is being made available on regular school routes by the district, divided by the number of square miles of territory in the district.

(d) "Density-cost graph" means a drawing having: (1) A horizontal or base line divided into equal intervals of density, beginning with zero on the left; and (2) a scale for per-pupil cost of transportation to be shown on a line perpendicular to the base line at the left end thereof, such scale to begin with zero dollars at the base line ascending by equal per-pupil cost intervals.

(e) "Curve of best fit" means the curve on a density-cost graph drawn so the sum of the distances squared from such line to each of the points plotted on the graph is the least possible.

(f) The provisions of this section shall take effect and be in force from and after July 1, 1992.

Sec. 11. K.S.A. 72-6413 is hereby amended to read as follows: 72-6413. The program weighting of each district shall be determined by the state board as follows:

~~(a) Compute full-time equivalent enrollment in programs of bilingual education and multiply the computed enrollment by 0.2;~~  
~~(b) compute full-time equivalent enrollment in approved vocational education programs and multiply the computed enrollment by 0.5;~~  
~~(c) add the products obtained under (a) and (b). The sum is the program weighting of the district.~~  
~~(d) The provisions of this section shall take effect and be in force from and after July 1, 1992.~~

(a) Compute the full-time equivalent enrollment in approved vocational education programs; and  
 (b) multiply the computed enrollment by 0.5. The product is the program weighting of the district.

New Sec. 12. (a) Each district shall be entitled to receive bilingual state aid. The state board shall:

- (1) Determine the full-time equivalent enrollment of each district;
- (2) multiply the number determined under (1) by \$1,200 for school year 2005-2006;
- (3) multiply the number determined under (1) by \$1,650 for school year 2006-2007;
- (4) multiply the number determined under (1) by \$2,100 for school year 2007-2008.

(b) The product obtained under (a) is the amount of bilingual state aid per pupil for each district.

Sec. 13. K.S.A. 72-6414 is hereby amended to read as follows: 72-6414. (a) The at-risk pupil weighting of each district shall be determined by the state board by multiplying the number of at-risk pupils included in enrollment of the district by .10. The product is the at-risk pupil weighting of the district. Each district shall be entitled to receive at-risk state aid. The state board shall:

- (1) Determine the full-time equivalent enrollment of each district;
- (2) multiply the number determined under (1) by \$800 for school year 2005-2006;
- (3) multiply the number determined under (1) by \$1,200 for school year 2006-2007;
- (4) multiply the number determined under (1) by \$1,600 for school year 2007-2008.

The product is the amount of at-risk state aid per pupil for each district.

(b) Except as provided in subsection (d), of the amount a district receives from the at-risk pupil weighting, an amount produced by a pupil weighting of .01 of the at-risk state aid shall be used by the district for achieving mastery of basic reading skills by completion of the third grade in accordance with standards and outcomes of mastery identified by the state board under K.S.A. 72-7534, and amendments thereto.

(c) A district shall include such information in its at-risk pupil assistance plan as the state board may require regarding the district's remediation strategies and the results thereof in achieving the third grade reading standards and outcomes of mastery identified by the state board. The reporting requirements shall include information documenting remediation strategies and improvement made by pupils who performed below the expected standard on the second grade diagnostic reading test prescribed by the state board.

(d) A district whose pupils substantially achieve the state board standards and outcomes of mastery of reading skills upon completion of third grade may be released, upon request, by the state board from the requirements of subsection (b).

Sec. 14. K.S.A. 72-6420 is hereby amended to read as follows: 72-6420. (a) There is hereby established in every district a fund which shall be called the special education fund, which fund shall consist of all moneys deposited therein or transferred thereto according to law. Notwithstanding any other provision of law, all moneys received by the district from whatever source for special education shall be credited to the special education fund established by this section, except that (1) amounts of payments received by a district under K.S.A. 72-979, and amendments thereto, and amounts of grants, if any, received by a district under K.S.A. 72-983, and amendments thereto, shall be deposited in the general fund of the district and transferred to the special education fund, and (2) moneys received by a district pursuant to lawful agreements made under K.S.A. 72-968, and amendments thereto, shall be credited to the special fund established under the agreements.

(b) The expenses of a district directly attributable to special education shall be paid from the special education fund and from special funds established under K.S.A. 72-968, and amendments thereto.

(c) Obligations of a district pursuant to lawful agreements made under K.S.A. 72-968, and amendments thereto, shall be paid from the special education fund established by this section.

New Sec. 15. (a) There is hereby established in the state treasury the school district capital outlay supplemental fund. The fund shall consist of all amounts transferred thereto under the provisions of subsection (c).

(b) In each school year, each school district which is obligated to make payments from its capital outlay fund established pursuant to K.S.A. 72-8803, and amendments thereto, shall be entitled to receive payment from the school district capital outlay supplemental fund in an amount determined by the state board of education as provided in this subsection. The state board of education shall:

(1) Determine the amount of the assessed valuation per pupil (AVPP) of each school district in the state and round such amount to the nearest \$1,000. The rounded amount is the AVPP of a school district for the purposes of this section;

(2) determine the median AVPP of all school districts;

(3) prepare a schedule of dollar amounts using the amount of the median AVPP of all school districts as the point of beginning. The schedule of dollar amounts shall range upward in equal \$1,000 intervals from the point of beginning to and including an amount that is equal to the amount of the AVPP of the school district with the highest AVPP of all school districts and shall range downward in equal \$1,000 intervals from the point of beginning to and including an amount that is equal to the amount of the AVPP of the school district with the lowest AVPP of all school districts;

(4) determine a state aid percentage factor for each school district by assigning a state aid computation percentage to the amount of the median AVPP shown on the schedule, decreasing the state aid computation percentage assigned to the amount of the median AVPP by one percentage point for each \$1,000 interval above the amount of the median AVPP, and increasing the state aid computation percentage assigned to the amount of the median AVPP by one percentage point for each \$1,000 interval below the amount of the median AVPP. The state aid percentage factor of a school district is the percentage assigned to the schedule amount that is equal to the amount of the AVPP of the school district, except that the state aid percentage factor of a school district shall not exceed 100%. The state aid computation percentage is 25% for capital outlay obligations incurred by a school district on or after the effective date of this act under K.S.A. 72-8801 et seq., and amendments thereto;

(5) determine the amount that a school district levied pursuant to K.S.A. 72-8801 et seq., and amendments thereto, but not to exceed four mills; and

(6) multiply the amount determined under paragraph (5) by the applicable state aid percentage factor. The product is the amount of payment the school district is entitled to receive from the school district capital outlay supplemental fund in the school year.

(c) The state board of education shall certify to the director of accounts and reports the entitlements of school districts determined under the provisions of subsection (b), and an amount equal thereto shall be transferred by the director from the state general fund to the school district capital outlay supplemental fund for distribution to school districts. All transfers made in accordance with the provisions of this subsection shall be considered to be demand transfers from the state general fund.

(d) Payments from the school district capital outlay supplemental fund shall be distributed to school districts at times determined by the state board of education to be necessary to assist school districts in making scheduled payments pursuant to capital outlay obligations. The state board of education shall certify to the director of accounts and reports the amount due each school district entitled to payment from the fund, and the director of accounts and reports shall draw a warrant on the state treasurer payable to the treasurer of the school district. Upon receipt of the warrant, the treasurer of the school district shall credit the amount thereof to the capital outlay fund of the school district to be used for the purposes of such fund.



Sec. 16, K.S.A. 72-8801 is hereby amended to read as follows: 72-8801. (a) The board of education of any school district may make an annual tax levy at a mill rate not to exceed the statutorily prescribed mill rate for a period of not to exceed five years upon the taxable tangible property in the school district for the purposes specified in this act and for the purpose of paying a portion of the principal and interest on bonds issued by cities under the authority of K.S.A. 12-1774, and amendments thereto, for the financing of redevelopment projects upon property located within the school district. No levy shall be made under this act until a resolution is adopted by the board of education in the following form:

Unified School District No. \_\_\_\_\_, \_\_\_\_\_ County, Kansas.

RESOLUTION

Be It Resolved that:

The above-named school board shall be authorized to make an annual tax levy for a period not to exceed \_\_\_\_\_ years in an amount not to exceed \_\_\_\_\_ mills upon the taxable tangible property in the school district for the purpose of acquisition, construction, reconstruction, repair, remodeling, additions to, furnishing and equipping of buildings necessary for school district purposes, including housing and boarding pupils enrolled in an area vocational school operated under the board, architectural expenses incidental thereto, the acquisition of building sites, the undertaking and maintenance of asbestos control projects, the acquisition of school buses and the acquisition of other equipment and for the purpose of paying a portion of the principal and interest on bonds issued by cities under the authority of K.S.A. 12-1774, and amendments thereto, for the financing of redevelopment projects upon property located within the school district. The tax levy authorized by this resolution may be made, unless a petition in opposition to the same, signed by not less than 10% of the qualified electors of the school district, is filed with the county election officer of the home county of the school district within 40 days after the last publication of this resolution. In the event a petition is filed the county election officer shall submit the question of whether the tax levy shall be authorized to the electors in the school district at an election called for the purpose or at the next general election, as is specified by the board of education of the above school district.

CERTIFICATE

This is to certify that the above resolution was duly adopted by the board of education of Unified School District No. \_\_\_\_\_, \_\_\_\_\_ County, Kansas, on the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_\_.

\_\_\_\_\_  
Clerk of the above board of education.

All of the blanks in the above resolution shall be appropriately filled. The blank preceding the word "years" shall be filled with a specific number, and the blank preceding the word "mills" shall be filled with a specific number, and no word shall be inserted in either of the blanks. The resolution shall be published once a week for two consecutive weeks in a newspaper having general circulation in the school district. If no petition as specified above is filed in accordance with the provisions of the resolution, the board of education may make the tax levy specified in the resolution. If a petition is filed as provided in the resolution, the board of education may notify the county election officer of the date of an election to be held to submit the question of whether the tax levy shall be authorized. If the board of education fails to notify the county election officer within 60 days after a petition is filed, the resolution shall be deemed abandoned and no like resolution shall be adopted by the board of education within the nine months following the first publication of the resolution.

(b) As used in this act:

(1) "Unconditionally authorized to make a capital outlay tax levy" means that the school district has adopted a resolution under this section, has published the same, and either that the resolution was not protested or that it was protested and an election has been held by which the tax levy specified in the resolution was approved;

(2) "statutorily prescribed mill rate" means: (A) Four mills or the mill rate necessary to produce the same amount of money that would have been produced by a levy of four mills

in the 1988-89 school year; (B) the mill levy rate in excess of four mills if the resolution fixing such rate was approved at an election prior to the effective date of this act; or (C) the mill levy rate in excess of four mills if no petition or no sufficient petition was filed in protest to a resolution fixing such rate in excess of four mills and the protest period for filing such petition has expired;

(3) "asbestos control project" means any activity which is necessary or incidental to the control of asbestos-containing material in buildings of school districts and includes, but not by way of limitation, any activity undertaken for the removal or encapsulation of asbestos-containing material, for any remodeling, renovation, replacement, rehabilitation or other restoration necessitated by such removal or encapsulation, for conducting inspections, reinspections and periodic surveillance of buildings, performing response actions, and developing, implementing and updating operations and maintenance programs and management plans;

(4) "asbestos" means the asbestiform varieties of chrysotile (serpentine), crocidolite (riebeckite), amosite (cummingtonitegrunerite), anthophyllite, tremolite, and actinolite; and

(5) "asbestos-containing material" means any material or product which contains more than 1% asbestos.

New Sec. 17. From and after the effective date of this act no school district may adopt or renew a resolution imposing a tax levy in excess of the statutorily prescribed mill rate fixed by subsection (b)(2)(A) of K.S.A. 72-8801, and amendments thereto. Any school district making a levy in excess of such amount may continue to make such levy until the expiration of the resolution under which such levy is made.

Sec. 18. K.S.A. 2004 Supp. 79-5040 is hereby amended to read as follows: 79-5040. (a) In 1999, and in each year thereafter, All existing statutory fund mill levy rate and aggregate levy rate limitations on taxing subdivisions are hereby suspended.

(b) The provisions of subsection (a) shall not apply to the fund mill levy rate and aggregate levy rate limitations imposed by K.S.A. 72-8801 et seq., and amendments thereto.;

By renumbering sections accordingly;

Also on page 22, in line 13, after "72-979," by inserting "72-983,"; also in line 13, after "72-6410," by inserting "72-6411,"; by striking all in lines 14 and 15 and inserting; ", 72-6420, 72-6433, 72-6433b, 72-6442 and 72-8801 and K.S.A. 2004 Supp. 72-978, 72-6407, 72-6431, 72-6434 and 79-201x and 79-5040 are hereby repealed.;"

In the title, by striking all in lines 10 through 13 and inserting:

"AN ACT concerning school districts; relating to school finance; amending K.S.A. 72-979, 72-983, 72-6410, 72-6411, 72-6413, 72-6414, 72-6420, 72-6433 and 72-8801 and K.S.A. 2004 Supp. 72-978, 72-6407, 72-6431, 79-201x and 79-5040 and repealing the existing sections; also repealing K.S.A. 72-6412, 72-6433b and 72-6442 and K.S.A. 2004 Supp. 72-6434."

Senator Hensley moved to amend SB 246, as amended by Senate Committee, on page 12, in line 23, following the semicolon, by inserting "and"; by striking all in lines 24 through 30, following line 30, by inserting:

"(2) multiply the number determined under (1) by .25. The product is the at-risk pupil weighting of the district."

Upon the showing of five hands a roll call vote was requested.

On roll call, the vote was: Yeas 12, Nays 20, Present and Passing 8, Absent or Not Voting 0.

Yeas: Barone, Betts, Francisco, Gilstrap, Goodwin, Haley, Hensley, Huelskamp, Kelly, Lee, Ostmeyer, Steineger.

Nays: Apple, Brownlee, Bruce, Brungardt, Donovan, Jordan, Journey, Morris, Petersen, Pine, Reitz, Schmidt D, Schmidt V, Schodorf, Taddiken, Umbarger, Vratil, Wagle, Wilson, Wysong.

Present and Passing: Allen, Barnett, Emler, McGinn, O'Connor, Palmer, Pyle, Teichman. The motion failed and the amendment was rejected.

#### EXPLANATION OF VOTE

MADAM CHAIR: I rise in opposition to the amendment and wish to explain my vote. I want to help at risk youth in this State. The flaw is that there is no guarantee that this money

# Journal of the House

## THIRTY-EIGHTH DAY

HALL OF THE HOUSE OF REPRESENTATIVES,  
TOPEKA, KS, Friday, March 4, 2005, 10:30 a.m.

The House met pursuant to adjournment with Speaker Mays in the chair.  
The roll was called with 123 members present.  
Reps. Sawyer and Showalter were excused on verified illness.

Prayer by Chaplain Chamberlain:

Loving God: Creator, Redeemer, and Sustainer of all that lives and moves and has being, we honor and praise you this day as we come before you ready to do the work to which you have called us.

We were blessed this morning to gather and to pray for the leaders of our nation, our state, and our communities. We remembered that all authority and power comes from you and that all who exercise your authority and power are in need of our prayers. Hear us this day as we pray for our president and the leaders of our government, our legislature, and courts. We pray especially for our governor and for each one who fulfills the responsibilities of governance; we pray for our courts of justice and those who serve the courts; and we pray for the legislators of Kansas and especially the members of this house. Give all ears to hear your voice, eyes to see your vision, and hearts to do your will. May we be so empowered by your presence that our lives would magnify your love for all the world and for all your children. Amen.

The Pledge of Allegiance was led by Rep. F. Miller.

### REFERENCE OF BILLS AND CONCURRENT RESOLUTIONS

The following bills were referred to committees as indicated:

Appropriations: **HB 2508**.  
Federal and State Affairs: **HB 2509**.

### MESSAGE FROM THE SENATE

Announcing passage of **SB 138, SB 139, SB 244, SB 245, SB 246**.  
Announcing passage of **HB 2059**.

### INTRODUCTION OF SENATE BILLS AND CONCURRENT RESOLUTIONS

The following Senate bills were thereupon introduced and read by title:  
**SB 138, SB 139, SB 244, SB 245, SB 246**.

### CONSENT CALENDAR

No objection was made to **SB 219** appearing on the Consent Calendar for the first day.

### FINAL ACTION ON BILLS AND CONCURRENT RESOLUTIONS

**HB 2474**, An act concerning schools and school districts; concerning the state board of education and the state department of education; relating to the powers and duties thereof; relating to school finance; establishing the legislative education council; providing for certain costs analysis studies; making and concerning appropriations for the fiscal year ending June

30, 2006 for the department of education; amending K.S.A. 72-979, 72-6405, 72-6410, 72-6412, 72-6413, 72-6414, 72-6415, 72-6433, 72-6757 and 72-8801 and K.S.A. 2004 Supp. 46-1208a, 72-978, 72-6407, 72-6434, 79-201a and 79-5040 and repealing the existing sections; also repealing K.S.A. 72-6440, 72-6442, 72-6444 and 72-6433b and K.S.A. 2004 Supp. 46-1225, was considered on final action.

On roll call, the vote was: Yeas 78; Nays 44; Present but not voting: 0; Absent or not voting: 3.

Yeas: AWARD, Beamer, Bethell, Brown, Brunk, Burgess, Carlson, Colloton, Craft, Dahl, DeCastro, Decker, Edmonds, Faber, Flower, Freeborn, George, Goico, Gordon, Grange, Hayzlett, Hill, C. Holmes, M. Holmes, Horst, Huebert, Huff, Humerickhouse, Huntington, Hutchins, Huy, Jack, D. Johnson, E. Johnson, Kelley, Kelsey, Kiegerl, Kilpatrick, Kinzer, Knox, Krehbiel, Landwehr, Loyd, Mast, Mays, McCreary, McLeland, Merrick, F. Miller, Jim Morrison, Judy Morrison, Myers, Neufeld, Newton, Novascone, O'Malley, O'Neal, Oharah, Olson, Otto, Owens, Peck, Pilcher-Cook, Pottorff, Powell, Roth, Schwab, Schwartz, S. Sharp, Shultz, Siegfried, Storm, Vickrey, Watkins, Weber, Wilk, Yoder, Yonally.

Nays: Ballard, Burroughs, Carlin, Cox, Crow, Davis, Dillmore, Faust-Goudeau, Feuerborn, Flaharty, Flora, Garcia, Gatewood, Grant, Hawk, Henderson, Henry, Holland, Kirk, Kuether, Lane, Larkin, Light, Loganbill, Long, Mah, McKinney, Menghini, M. Miller, Pauls, Peterson, Phelps, Powers, Ruff, Ruiz, B. Sharp, Sloan, Svaty, Swenson, Thull, Treasurer, Ward, Williams, Winn.

Present but not voting: None.

Absent or not voting: Carter, Sawyer, Showalter.

The bill passed, as amended.

#### EXPLANATIONS OF VOTE

MR. SPEAKER: **HB 2474** represents one of the largest property tax increases in the history of the state. **HB 2474** leads to an increase of nearly \$200 million dollars in new property taxes. Our senior citizens are facing being property taxed out of their homes. **HB 2474** provides no funding provisions, and in the second and third years only puts our state ending balance in serious jeopardy. Furthermore **HB 2474** further widens the funding disparity across the state. This bill increases the odds of the Court stepping in and taking over school finance. I vote no on **HB 2474**.—HAROLD LANE

MR. SPEAKER: I cannot vote for **HB 2474**. It does not fulfill my constitutional duty to adequately and equitably fund Kansas public education. It also unfairly burdens small business, struggling families and the elderly by increasing property taxes by \$243 million dollars. This is not sound policy.—JULIE MENGhini

MR. SPEAKER: The constituents of District 53 sent me a message loud and clear: fix the school funding problem, but don't increase property taxes. This bill fails on both counts. It addresses neither the adequacy nor equality issues of the Supreme Court decision. Further, it authorizes what may be the largest potential increase in property taxes in Kansas history. I will listen to the people. I will vote for Kansas kids. I will vote no, on **HB 2474**.—ANN MAH

MR. SPEAKER: I'm passionate about education because of how it has benefitted my family and myself. I must oppose **HB 2474**. The many people who have put their trust in me makes this part of my job description. This bill, if enacted, creates less equity than exists today. In my opinion, it does not meet adequacy. I learned many lessons yesterday, including the importance of respect for other legislators and this institution. My prayer today is that after the Supreme Court rules on our work, the members of this body will show that same respect for the Justices.—MARK TREASTER

MR. SPEAKER: I am passionate about education and the opportunities it provides for the children of my family, my community and Kansas. I must vote no on **HB 2474**. I do not believe this bill, if enacted, will meet the constitutional requirements of the state or the expectations of the Supreme Court ruling. In my opinion, it does not adequately fund education and "make suitable provisions for finance." Because many of the amendments

proposed yesterday on the House floor did not pass, this bill creates more inequity in funding among the state's school districts. I believe we can do better.—TOM HAWK

MR. SPEAKER: I have a long history of supporting students, teachers and schools in my district. When I came to the legislature I promised to work hard to continue excellence in public education. We have the opportunity to improve balance and equity in the education formula as required by the Supreme Court decision. Amendments were offered to correct imbalances in the bill, but failed. I believe it creates inequity in the system and fails to provide "suitable provisions for finance." I know we can do better. I vote no on HB 2474.—SYDNEY CARLIN

MR. SPEAKER: I vote NO on HB 2474. I believe the Kansas Constitution speaks clearly that the legislature "shall make suitable provision for the finance of the educational interest of this state." The Supreme Court found the legislature failed to meet this constitutional responsibility. The Court addressed at-risk children, bi-lingual children, and children with physical and developmental challenges. HB 2474 provides financial rewards to the wealthiest schools at the expense of these children.

HB 2474 is a huge property tax increase passed under the guise of education. This tax is the most regressive and hurts senior citizens, single parents and working families the most. I oppose this massive tax increase. It's just wrong.—JIM WARD

MR. SPEAKER: I vote no on HB 2474. This bill creates a partisan oversight council and more inequality in the state school funding formula. It continues to under fund Base State Aid, programs for at risk students and bilingual programs. Although the bill requires school funding to increase to meet inflation in the future, it does not even provide enough funds to meet the cost of inflation this year.—MARTI CROW

MR. SPEAKER: I vote no on the largest property tax increase in the history of Kansas. By passing responsibility to fund education from the state to local governments we have just increased property taxes by a grand total of \$243 million dollars. I vote no on HB 2474.—ANNIE KUETHER

MR. SPEAKER: I vote no on HB 2474. This is a proposal to raise local property taxes across Kansas. The bill would force local school districts to choose between short changing their students or taxing small businesses out of business and forcing senior citizens out of their homes. This is no answer.—JERRY WILLIAMS, DELIA GARCIA

MR. SPEAKER: I vote no on HB 2474. This bill does not fulfill my constitutional responsibility to provide a fair and equitable education to all Kansas students.—JUDITH LOGANBILL, BARBARA BALLARD, TOM THULL, TOM HOLLAND

MR. SPEAKER: I vote no on HB 2474. This bill creates special funding opportunities for a handful of wealthy districts while short changing students across the state in other districts.—BOB GRANT, MARGARET LONG, BRUCE LARKIN, JANICE PAULS

MR. SPEAKER: I vote NO on HB 2474. One of the most serious school finance problems pointed to by the Kansas Supreme Court is inadequate funding for at-risk students. HB 2474 increases the number of students who qualify for At-Risk weighting, but does nothing to address the amount of money allocated per at-risk pupil. The bill does not adequately address the needs of those children most at-risk and will likely not meet our constitutional duty to Kansas children.—MELODY MCCRAY-MILLER, PAUL DAVIS, BRODERICK HENDERSON, VALDENIA WINN

#### PROTEST

\* Under Article 2, Section 10 of the Kansas Constitution, I hereby protest the House action on HB 2474.

During the debate we were told that data is inadequate to meet the Supreme Court demand that our school finance formula should be cost based. Therefore more time is needed to gather data.

I respond with two points. First, the study commission designed in the House Bill is partisan by design and includes no practitioners or experts from the field of education. The seven member size and partisan political makeup lends itself to furthering partisan agendas rather than fairly determining the true costs and needs of public education in Kansas.

Second, data is available on which to base a plan to fund education. The legislature's own study, Augenblick & Meyers, is available. Second, just recently the Kansas Department of Education provided a cost analysis which details the cost of general education, at-risk, and other data. This analysis covers 55 or 18% of the school districts. It covers over 35% of the state's students. By most research methods this sample size is far more than adequate.

For the record, here is the cost analysis by the Kansas Department of Education:

January 26, 2005

FROM: Dale M. Dennis, Deputy  
Commissioner of Education

SUBJECT: Survey on Education Costs

As a result of the Supreme Court opinion on the Kansas school finance law, the State Department of Education was requested to survey a cross-section of school districts with the following questions.

1. What would be the PER PUPIL COST for your school district to educate a "normal/regular student?"
2. What is the additional per pupil cost for an at-risk student?
3. What is the additional per pupil cost for a bilingual student?

We provided definitions for an at-risk student (current law), a bilingual student (current law), and suitable education which was the same used in the Augenblick & Myers study approved by the Legislative Educational Planning Committee and the Legislative Coordinating Council. We also requested that the school districts exclude state special education, at-risk, bilingual, and transportation aid in computing the cost of educating a student with no exceptionalities. They assumed that No Child Left Behind remains in place and is a part of suitable.

Responses were received from all 55 school districts surveyed. Some districts did not have bilingual students. This information was reflected in their responses. Anytime you conduct a survey of this nature, you will have some outliers both on the high and low sides. That is to be expected. We have tried to account for that when we set up our line of best fit.

We have prepared tables which shows the low, median, and high amounts for different enrollment categories and charts showing the cost of enrollments which will be helpful in analyzing this information.

#### SCHOOL FINANCE SURVEY

As a result of the recent Supreme Court opinion on the Kansas school finance formula, we have been requested to collect specific data concerning the costs of education for the 2005-06 school year.

USD No. \_\_\_\_\_  
USD Name \_\_\_\_\_  
Person Completing Request \_\_\_\_\_  
Telephone Number \_\_\_\_\_

1. What would be the PER PUPIL COST for your school district to educate a "normal/regular student?"

Please use the attached definitions of suitable education (including graduation requirements) in making your estimates and exclude students identified as special education, at-risk, and bilingual. Do not include any transportation costs in your calculation. Also, please assume that No Child Left Behind remains in place.

\$ \_\_\_\_\_ Est. cost of educating a normal/regular student

2. What is the additional per pupil cost for an at-risk student? Please use the attached at-risk definition in making your estimates.  
 \$ \_\_\_\_\_ Est. additional cost of educating an at-risk student
3. What is the additional per pupil cost for a bilingual student? Please use the attached bilingual definition in making your estimates.  
 \$ \_\_\_\_\_ Est. additional cost of educating a bilingual student

**AT-RISK DEFINITION**

Kansas statutes define at-risk as the number of students eligible for free lunches. Even though the students eligible for free lunch determines the amount of money eligible for at-risk students, all students who meet the definition of at-risk would be eligible to receive benefits.

- An at-risk student is defined as a student who meets one or more of the following:
  - A student who is not meeting the requirements necessary for promotion to the next grade level or graduation from high school.
  - A student whose education attainment is below other students of their age or grade level.
  - A student who is a potential dropout.
  - A student who is failing two or more courses of study.
  - A student who has been retained.
  - A student who is not reading on grade level.

This definition does not include a student who has been identified for special education services under Individuals with Disabilities Education Act (IDEA).

**BILINGUAL EDUCATION DEFINITION**

A student whose primary language is other than English and, based on an English proficiency assessment, scored below "proficient" in any of the domains of speaking, listening, reading, and writing.

Listed below is the definition of **SUITABLE EDUCATION** to be used for this project.

**72-1101. Required subjects in elementary schools.** Every accredited elementary school shall teach reading, writing, arithmetic, geography, spelling, English grammar and composition, history of the United States and of the State of Kansas, civil government and the duties of citizenship, health and hygiene, together with such other subjects as the State Board may determine. The State board shall be responsible for the selection of subject matter within the several fields of instruction and for its organization into courses of study and instruction for the guidance of teachers, principals and superintendents.

**72-1103. Required courses of instruction; graduation requirements.** All accredited schools, public, private or parochial, shall provide and give a complete course of instruction to all pupils, in civil government, and United States history, and in patriotism and the duties of a citizen, suitable to the elementary grades; in addition thereto, all accredited high schools, public, private or parochial, shall give a course of instruction concerning the government and institutions of the United States, and particularly of the Constitution of the United States; and no student who has not taken and satisfactorily passed such course shall be certified as having completed the course requirements necessary for graduation from high school.

**72-1117. Kansas history and government, required courses; duties of State Board.**  
 (a) The State Board of Education shall provide for a course of instruction in Kansas history and government, which shall be required for all students graduating from an accredited high school in this state. (b) The State Board of Education shall prescribe the school year, not later than the 1990-91 school year, in which the requirement of subsection (a) shall become applicable and may provide for such waivers from the requirement as the Board deems appropriate.

<u>Qualified Admissions</u> <u>Precollege Curriculum</u>	<u>State Scholarship Program</u> <u>Precollege Curriculum</u>
4 units of English	4 units of English/Language Arts
3 units of Math	3 units of Natural Science
3 units of Natural Science	(1 each of Biology, Chemistry, and Physics)
3 units of Social Studies	4 units of Math
1 unit of Computer Technology	3 units of Social Studies
2 units of Foreign Language (preferred)	1 unit of Computer Technology
1 unit of Fine or Performing Arts (preferred)	2 units of Foreign Language

HIGH SCHOOL GRADUATION REQUIREMENTS

Four units of English language arts  
 Three units of history and government  
 Three units of science  
 Three units of mathematics  
 One unit of physical education  
 One unit of fine arts  
 Six units of elective courses

ADDITIONAL PROGRAMS AND SERVICES THAT ARE PART OF  
 SUITABLE EDUCATION DEFINITION

Student and staff safety  
 Early childhood programs  
 Extended learning time  
 Alternative schools  
 Technical education\*  
 Technology training  
 Library media services  
 Foreign language  
 Fine arts  
 Nursing and counseling services  
 Activities programs  
 Student transportation  
 Qualified teacher in each classroom

\* We assume technical education includes business, vocational agriculture, family consumer science, etc.

2005-06 Estimated Additional Cost  
 For Education An At Risk Child  
 By Enrollment Category

Enrollment Category	Additional At Risk Cost Per Pupil			
	Low	Median	High	#USDs
100-199.9	204	1,966	3,500	7
200-299.9	387	980	3,026	6
300-399.9	495	1,031	3,112	5
400-499.9	915	1,530	3,142	4
500-699.9	60	838	1,710	5
700-899.9	966	1,059	1,790	6
900-1,099.9	164	1,366	4,095	4
1,100-1,499.9	1,177	1,780	8,969	3
1,500-4,999.9	1,070	1,985	2,719	7
5,000-9,999.9	433	1,528	2,119	3
10,000 - above	794	1,890	4,340	



2005-06 Estimated Additional Cost  
For Educating A Bilingual Child  
By Enrolling Category

Enrollment Category	Additional Bilingual Cost Per Pupil			#USDs
	Low	Median	High	
100-199.9	0	0	0	0
200-299.9	776	1,070	1,363	2
300-399.9	1,058	2,029	3,000	2
400-499.9	920	920	920	1
500-699.9	233	233	233	1
700-899.9	1,562	4,125	5,176	3
900-1,099.9	89	1,862	3,634	2
1,100-1,499.9	4,402	4,402	4,402	1
1,500-4,999.9	1,428	2,203	5,400	4
5,000-9,999.9	277	2,119	3,894	3
10,000 - above	674	3,146	5,980	

2005-06 Estimated Cost  
For Educating A Child With No Exceptionalities  
By Enrollment Category

Enrollment Category	Regular Student Cost Per Pupil			# USDs
	Low	Median	High	
100-199.9	9,162	11,570	13,219	7
200-299.9	7,732	9,175	10,824	6
300-399.9	8,164	9,063	12,633	6
400-499.9	7,859	8,496	10,233	4
500-699.9	6,774	7,185	8,575	5
700-899.9	4,520	6,894	9,475	6
900-1,099.9	6,699	6,894	7,336	4
1,100-1,499.9	6,167	6,366	6,939	3
1,500-4,999.9	5,213	6,615	6,775	7
5,000-9,999.9	5,826	6,226	7,064	3
10,000 - above	5,258	6,057	6,990	

—DENNIS MCKINNEY

PROTEST

Under Article 2, section 10 of the Kansas Constitution, I protest the action on HB 2474.

**Ancillary Weighting**

HB 2474 fails to eliminate ancillary services weighting. The political decision to continue to provide funding by ancillary services weighting for extraordinary enrollment growth has no rational basis. Ancillary weighting was originally explained as authority to levy local taxes to pay costs associated with commencing operation of new school facilities. The present statute still ties this weighting to districts opening new facilities. The new facility weighting is being eliminated in HB2474, an admission that there is no rational basis for additional funding for new facilities, much less another overlay of additional weighting ancillary to new facility weighting. The lack of a rational basis is exemplified by the fact that this weighting is providing an additional \$497 per student in Blue Valley schools, \$558 per student in Olathe schools, and \$225 per student in De Soto schools. This is in addition to the budget per pupil which these districts receive for new pupils.

Ancillary weighting provides three suburban districts with \$22,709,000 in additional funding over what is allowed for other districts in the state. The rational basis for the weighting and the amount of funding is approved by the Board of Tax Appeals (BOTA), which is a body designed to regulate taxes, not educational costs. Ancillary weighting is provided to districts which are experiencing rapid growth. Growth in students is already addressed by

the foundation formula which provides additional budget per pupil for each additional student.

Ancillary weighting is not allowed for any district which does not levy a full Local Option Budget (LOB). The LOB is for extras, not the ordinary costs of providing each child an equal opportunity for education. Therefore, it is not rational to require levying LOB authority in order to access the general costs of providing educational services.

Ancillary weighting was created as a political compromise in order to provide additional funding to Johnson County schools and is designed in order to limit its use by other school districts. HB 2474 fails to remove this most inequitable piece of the school finance formula for the same reason, politics, in order to secure votes from the Johnson County delegation.

#### **Extraordinary Declining Enrollment Funding**

HB 2474 creates a new taxing authority and revenue source for districts with "extraordinary declining enrollment." This new source for extra funding for a few school districts does not have a rational basis. The proposal does not address any real costs associated with extraordinary declining enrollment that are not already addressed in present law. Kansas school finance law already addresses declining enrollment, including situations when the decline continues over three years. The present law allows districts to maintain funding for the lost students for the time necessary for the district to make adjustments in staffing and other matters to address the smaller student body.

It was clear from testimony and discussion in committee and on the floor that this provision is intended to benefit the Shawnee Mission school district and that it has been included in the bill for the sole purpose of securing votes from that delegation for HB2474. This school funding source is not available to smaller, rural districts that are experiencing the greatest effects from declining student enrollment, even if their declining enrollment is extraordinary. It is clearly more difficult for a small district to adjust to loss of students and funding than for a very large suburban district like Shawnee Mission, the second largest school district in the state.

Testimony before the House Select Committee on School Finance was that Shawnee Mission is averaging a loss of 400 students per year. This is a loss of 1.4% per year in students. The present provision for declining enrollment clearly provides time for Shawnee Mission to make adjustments in its budget and operations to this decline. Like the ancillary weighting for three different Johnson County school districts with growing student populations, the proposed new ancillary weighting delegates to the BOTA the authority to define what evidence is required to support a claim for extra funding for declining enrollment and the authority to decide what amount of funding the district may add with local property taxes.

This funding is not allowed for any district which does not levy a full Local Option Budget. This may also be intended to limit its use by districts outside Johnson County. This limitation does not have a rational basis. The LOB is for extras, not the ordinary costs of providing each child an equal opportunity for education. Therefore, it is not rational to require levying LOB authority in order to access funding for the general costs of educational services.

There is no set limit on this ancillary weighting. There is no limit on what it can be used to fund and no requirement that it be used to fund the actual effects of declining enrollment. The provision appears to be unlimited in time as well as in scope and can be provided into perpetuity.

#### **Inadequate State Base Aid Per Pupil**

HB 2474 increases state base aid per pupil by \$80 and amendments to increase state base aid by \$150 failed and an amendment to eliminate an additional \$30 in base state aid was approved by the House. \$80 on the base provides an actual increase in state funding per pupil that is about half the annual inflation rate and, therefore, provides no actual increase in state foundation funding per pupil. The removal of correlation weighting and reallocating the funds to base state aid per pupil is not an actual increase in state aid. It is simply taking existing state funding from one pocket and placing it in another. The transfer of these funds is an effort to provide the appearance of raising the base more than the actual amount.

#### **Inadequate At Risk Funding**

At risk weighting, as proposed, would add those students who are eligible for reduced price lunches to the definition of at risk students for the purpose of counting the number of weighted students. This change has a rational basis because a strong correlation between the number of low income students and the number of failing students has been clearly shown. However, it is irrational to just identify more students in school districts who are likely to need at risk services. This limits the change in at risk funding to merely counting more economically disadvantaged students. The Supreme Court upheld the district court finding that state school funding is inadequate and inequitable because the state is not providing suitable funding to address the special needs of economically disadvantaged and minority students. There has been strong evidence provided to the House Select Committee on School Finance and by the Augenblick & Meyers study that the present weighting at 0.1 for at risk funding is too low to provide the at risk programs needed by Kansas students. A recent survey by the State Board of Education requested by the Senate Education Committee in January also showed that at risk funding is very inadequate. Kansas has a very low weighting in comparison to other states.

The state of Kansas is presently spending \$50 million on all at risk students in the state while three wealthy suburban districts are spending \$20 million, provided by ancillary weighting, to deal with regular students who are new to the district. This is a clear example of the inequity in the present formula and its disparate impact on low income as compared with higher income students. At risk weighting, based upon cost studies conducted by this state and the weighting used in other states, should be at least 0.25.

The House in **HB 2474** has selected the mere addition of reduced lunch students rather than raising the weighting factor because increasing the weighting factor to 0.25 costs \$78 million and adding reduced lunch kids only costs \$18 million. This amounts to selecting the least costly rather than the rational method of funding the educational interests of the state, at the expense of the most vulnerable students. The Supreme Court found that present funding is not suitable because it does not adequately address the special educational needs of low income and at risk students. The at risk funding in **HB 2474** clearly does not adequately respond to that finding need.

The proposal for funding grants for school districts to apply for funds for K-3 programs is not designed to address at risk students. It was stated in committee that the intent is to provide funding for school districts which do not qualify for at risk funds based upon numbers of low income and minority students. There is no identified funding for these grants. This is just window dressing.

#### **Local Option Budget Increases**

**HB 2474** will increase LOB authority for all districts by 5% without any state funding for the additional 5% authority. The inequity of this provision is exemplified by the fact that in Galena, this LOB authority will require a levy of 18.90 mills in an area with low incomes and high poverty, while in Shawnee Mission, one of the wealthiest areas in the state, it only requires a levy of 2.37 mills. This provision has the potential to raise property taxes across the state of Kansas by hundreds of millions of dollars.

In addition, an additional 5% authority without state match is provided for school districts with the highest residential property valuations in the state. This "COLA" LOB is provided for additional local funding ostensibly for teacher pay for 17 school districts with average residential values 125% of the statewide average. This provision is designed to provide additional funding for school districts in Johnson County and all 6 Johnson County school districts are among the 17 districts benefitted. In fact, Blue Valley, DeSoto, Olathe, and Shawnee Mission all qualify for 5% LOB because their average appraisal of residences is between \$193,794 and \$314,936. These districts can levy 1% of additional LOB at a mill levy of approximately 0.5 mills. Another district on the list of 17, Lansing, must levy 1.22 mills for each 1% of LOB. This inequitable provision isn't even equitable among the 17 districts identified as recipients.

These two LOB provisions create more inequity in the state funding formula. These two new LOBs continue the habitual transfer of responsibility for school funding to local rather than state resources despite the disparity in wealth among school districts. Both proposals

are exactly the opposite of what is required to address the Supreme Court's opinion that the legislature is not providing equitable and adequate funding for all school children in Kansas. The Supreme Court affirmed the lower court's finding that funding for public schools is inadequate and inequitable. School districts with high property valuation per pupil may access this 10% increase in spending per pupil at a much lower cost for their taxpayers than school districts with lower valuations per pupil. The failure to equalize the first 5% for all school districts denies less wealthy school districts the opportunity to access this additional funding. The second 5% in LOB authority is clearly targeted at the most wealthy school districts in the state and clearly intended for teacher salaries and benefits.

These provisions support the claim by those of us who insist that there is need for more state funding for schools than this bill provides. To allow school districts who are able to obtain LOB authority to increase their spending on general education by 5% or 10% if the districts have high priced housing or high property valuations per pupil is patently inequitable. The Supreme Court found that the fact that school districts are now being forced to use the LOB for their general education costs is significant proof that state funding is inadequate. To provide additional LOB authority for the very basic school costs associated with teaching staff goes directly against the Court's findings.

#### **Capital Outlay**

**HB 2474** allows 4 additional mills of unequalized capitol outlay authority for every school district which represents the potential for \$100 million in local property tax increases according to statistics from the state department of education. This is budget authority for maintenance and upkeep of buildings and capital expenses which will be more readily available to property wealthy school districts and inequitably more expensive for the taxpayers in districts with low assessed valuation.

#### **Inadequate Bilingual Funding**

**HB 2474** provides an increase in bilingual weighting by \$11 million and then adjusts the weighting factor to provide that amount of additional state funding. The \$11 million is about what school districts are spending this school year over what the state is providing in funding for bilingual programs. Although there is a rational basis for adding \$11 million, there is evidence before the Legislature that additional funding is needed. The joint interim committee on school finance last summer heard testimony from several school districts with large percentages of students who need bilingual services. Before the Select Committee on School Finance, Emporia provided testimony that the state funding for bilingual programs for their students is presently \$864,398 less than they are actually spending and an additional \$3,930,398 is needed to fund the staff, caseloads, programs, training and time needed to provide bilingual services.

#### **Impact Aid**

The proposal is to allow school districts that receive federal impact aid to retain 30% rather than 25% of that aid without reduction in state aid. This provision was added without prior discussion in the House Select Committee on School Finance and without any public hearings. Impact Aid was designed to assist local school districts that have lost property tax revenue due to the presence of tax-exempt Federal property, or that have experienced increased expenditures due to the enrollment of federally connected children, including children living on Indian lands. To be eligible for assistance a local school district must educate at least 400 such children in average daily attendance, or the federally connected children must make up at least 3% of the school district's total average daily attendance. A higher amount of impact aid is provided for "A" students, whose parents work and live on federal land, and for "B" students, whose parents work on federal land and live off federal land. No rationale was provided for the change in funding except that Junction City wants it changed. An additional provision was provided to allow districts to keep 100% of impact aid for students who are counted in a second count created just for Fort Leavenworth and Fort Riley this year. Kansas has never before selected out a certain group of federally connected children for different funding than other children.

**Local Sales Taxes for Schools**

HB 2474 does not include a provision, which the House rejected, that would deduct from state funding the amount that school districts receive by levying a local sales tax for school funding. If school funding is to be adequate and equitable, and if the legislature has the constitutional duty to provide suitable funding, the fact that local school districts are resorting to convincing the local county or city officials to levy sales tax for ordinary school expenses is strong proof that the state is not adequately funding schools. As long as school districts are allowed to use a loophole in state law and accept "gifts" of sales tax funding from their local municipalities, the political will to provide suitable provision for school funding will be difficult to attain.

**Legislative Oversight Committee**

HB 2474 creates a "legislative education council" which is a partisan toady of the legislative leadership disguised as an oversight committee. All members are either appointees of legislators or legislators or both. The council is designed to be partisan and controlled by the leadership in the Legislature. This council has no appointments by the State Board of Education and no appointments by the Governor. The Attorney General, a statewide official and a Republican, is an ad hoc member. The defined membership of the committee does not require any representation from the public who are local school board members, parents, teachers, administrators, educators or interested parties or stakeholders in the state education system.

It is clear that this partisan council is not designed to provide true oversight to the legislature. HB 2474 assigns the task of monitoring and evaluating state funding of schools to a council that is clearly intended to remain under the control of the legislative leadership. The fox will be guarding the chicken house and Kansas school children will suffer the consequences of this sham.

The oversight committee cited by the Court created in 1992 was bipartisan and had a membership that was both legislators and members of the public. An oversight committee tasked with recommending to the governor and the legislature what needs to be addressed in order to maintain and protect the constitutionality of the state school finance system should have members knowledgeable about public education and should be as nonpartisan as possible.

**Documentation Attached:**

**Kansas Department of Revenue Individual Income Figures by School District  
Returns processed in Calendar Year 2004**

District Name	District Number	Returns	KAGI	Average KAGI	Taxable Income	Tax Liability After Credits
Blue Valley	220	42549	\$4,352,590,444.00	\$102,296.00	\$3,611,445,903.00	\$148,246,400.00
Spring Hill	230	3810	\$288,526,788.00	\$75,728.00	\$187,914,291.00	\$9,799,212.00
Maize	266	6963	\$464,353,291.00	\$66,689.00	\$363,058,647.00	\$17,808,216.00
Shawnee Mission	512	137274	\$8,832,394,400.00	\$64,341.00	\$7,031,375,535.00	\$276,832,458.00
De Soto	232	7430	\$471,543,056.00	\$63,465.00	\$355,225,020.00	\$14,384,788.00
Andover	385	5110	\$323,021,702.00	\$63,300.00	\$251,260,870.00	\$12,790,671.00
Auburn-Washburn	437	10411	\$627,275,368.00	\$60,251.00	\$487,376,113.00	\$24,786,162.00
Olathe	233	54309	\$3,226,120,587.00	\$59,403.00	\$2,452,465,360.00	\$104,526,145.00
Louisburg	416	3770	\$200,324,071.00	\$53,136.00	\$175,487,702.00	\$7,926,961.00
Piper	203	1184	\$64,673,252.00	\$54,623.00	\$46,552,051.00	\$2,010,669.00
Mound Ridge	423	1471	\$90,140,290.00	\$61,480.00	\$64,228,296.00	\$3,156,056.00
Coldhard	265	4976	\$265,953,678.00	\$53,447.00	\$195,876,767.00	\$9,407,164.00
Rose Hill	394	2978	\$151,871,193.00	\$50,998.00	\$112,038,354.00	\$5,384,484.00
Derby	260	11985	\$591,516,353.00	\$49,320.00	\$432,325,459.00	\$20,466,049.00
Shawnee Heights	450	5794	\$274,106,361.00	\$47,309.00	\$201,461,031.00	\$9,491,733.00
Valley Center	262	4571	\$215,603,778.00	\$47,187.00	\$159,989,175.00	\$7,926,720.00
Circle	375	2635	\$123,857,884.00	\$47,005.00	\$92,763,379.00	\$4,315,243.00
Cheney	268	1604	\$74,992,967.00	\$46,754.00	\$56,422,360.00	\$2,658,294.00
Renwick	267	2805	\$131,015,578.00	\$46,708.00	\$97,329,785.00	\$4,600,410.00
Basehor-Linwood	458	3688	\$171,510,579.00	\$46,505.00	\$125,500,175.00	\$5,156,918.00
Clearwater	264	2613	\$121,412,820.00	\$46,465.00	\$89,232,174.00	\$4,209,473.00
Gardner-Edgerton	231	2997	\$369,214,616.00	\$123,128.00	\$265,101,165.00	\$11,243,360.00
Tonganoxie	464	3823	\$173,350,603.00	\$45,344.00	\$126,095,093.00	\$5,205,087.00
Hillier	313	3072	\$138,721,609.00	\$45,157.00	\$99,968,279.00	\$4,671,971.00
Seaman	345	9405	\$417,656,882.00	\$44,408.00	\$306,068,343.00	\$14,248,659.00

District Name	District Number	Returns	KAGI	Average KAGI	Taxable Income	Tax Liability After Credits
Wichita	250	187042	\$8,202,460,529.00	\$43,644.00	\$6,199,586,534.00	\$204,261,846.00
Halvick	348	5224	\$140,131,033.00	\$43,465.00	\$100,569,948.00	\$4,460,148.00
Malvick	263	4538	\$107,007,632.00	\$43,413.00	\$146,808,381.00	\$6,785,284.00
Silver Lake	372	1537	\$65,922,331.00	\$42,890.00	\$46,067,727.00	\$2,160,232.00
Lawrence	497	41622	\$1,758,536,117.00	\$42,250.00	\$1,325,628,995.00	\$60,960,716.00
Lansing	469	4084	\$172,043,097.00	\$42,126.00	\$123,403,948.00	\$5,224,543.00
Perry	343	2339	\$98,058,860.00	\$41,923.00	\$70,775,053.00	\$3,173,556.00
Paoli	368	5995	\$249,162,051.00	\$41,565.00	\$180,695,964.00	\$7,615,535.00
Wellsville	289	1947	\$80,412,019.00	\$41,301.00	\$58,731,745.00	\$2,453,161.00
Augusta	402	6178	\$254,494,707.00	\$41,194.00	\$187,762,853.00	\$8,721,697.00

## School Districts with the Highest Appraised Value of Homes

District Name	District Number	2004-05 Average Teacher Salary Including Fringe Benefits
Blue Valley	229	52,348.00
De Soto	232	42,639.00
Olathe	233	46,940.00
Shawnee Mission	512	54,014.00
Andover	385	45,589.00
Piper	203	40,199.00
Louisburg	416	\$42,492.00*
Auburn-Washburn	437	41,899.00
Spring Hill	230	44,996.00
Basehor-Linwood	458	42,927.00
Lawrence	497	\$43,321.00*
Lansing	469	43,528.00
Maize	266	48,900.00
Gardner-Edgerton	231	45,445.00
Goddard	265	47,698.00
Shawnee Heights	450	45,606.00
Manhattan	383	43,300.00

## OTHER DISTRICTS

District Name	District Number	2004-05 Average Teacher Salary Including Fringe Benefits
Hamilton	390	31,561.00
Southern Cloud	334	30,663.00
Jewell	279	34,119.00
Brewster	314	34,291.00
Wheatland	292	35,777.00
LeRoy-Gridley	245	40,297.00
Hillcrest Rural	455	37,249.00
Lincoln	298	35,160.00
Altoona-Midway	387	36,255.00
Udall	463	40,517.00
Burlingame	454	36,893.00
Clafm	354	38,604.00
LaCrosse	395	37,185.00
Madison-Virgil	386	37,679.00
Clay Center	379	38,667.00

\* 2003-04 actual (2004-04 not negotiated)

## Information on School Districts Receiving Ancillary Weighting

	2003-04 Average Teacher Salary	Assessed Valuation Per Pupil	Capital Outlay Levy	2003-04 Sales Tax Revenue
#229—Blue Valley	\$50,872	\$99,148	8.99	\$2,999,430
#232—De Soto	\$41,368	\$59,558	10.98	\$678,020
#233—Olathe	\$45,832	\$62,136	7.00	\$3,765,264
State Average	\$43,511	\$53,957	3.29	N/A

— MARTI CROW, NANCY A. KIRK, L. CANDY RUFF, BONNIE SHARP, HAROLD LANE, GERALDINE FLAHERTY, JULIE MENGHINI, ANN MAH, VALDENIA C. WINN, JERRY HENRY, SYDNEY CARLIN, BOB GRANT, EBER PHELPS, MARGARET E. LONG, TOM THULL, JOSH SVATY, OLETHA FAUST-GOUDEAU, DELIA GARCIA, LOUIS E. RUIZ, MARK TREASTER, BRUCE LARKIN, BILL FEUERBORN, ANNIE KUETHER, JIM WARD, NILE DILLMORE, JUDITH LOGANBILL, BRODERICK HENDERSON

On motion of Rep. Aurand, the House resolved into Committee of the Whole, with Rep. McLeland in the chair.

**COMMITTEE OF THE WHOLE**

On motion of Rep. McLeland, Committee of the Whole report, as follows, was adopted: Recommended that **HB 2102** be passed.  
Committee report to **HB 2222** be adopted; and the bill be passed as amended.

**REPORTS OF STANDING COMMITTEES**

Committee on **Appropriations** recommends **SB 266** be passed.

Committee on **Governmental Organization and Elections** recommends **HB 2469** be passed and, because the committee is of the opinion that the bill is of a noncontroversial nature, be placed on the consent calendar.

**REPORT OF STANDING COMMITTEE**

Your Committee on **Calendar and Printing** recommends on requests for resolutions and certificates that

**Request No. 120**, by Representative Pottorff, congratulating the Junior League of Wichita on its 80th anniversary;

**Request No. 121**, by Representative S Sharp, congratulating Judy Tuckness on receiving the Silver Beaver Award from the Heart of America BSA Council;

**Request No. 122**, by Representative Holland, congratulating Gardner Campbell for many years of service with American Legion Post 60;

**Request No. 123**, by Representative Holland, congratulating Rolan Davis for many years of service with American Legion Post 60;

**Request No. 124**, by Representative Holland, congratulating Ed Gardner for many years of service with American Legion Post 60;

**Request No. 125**, by Representative Holland, congratulating George Graves for many years of service with American Legion Post 60;

**Request No. 126**, by Representative Holland, congratulating Don Hoglund for many years of service with American Legion Post 60;

**Request No. 127**, by Representative Holland, congratulating Bob Miller for many years of service with American Legion Post 60;

**Request No. 128**, by Representative Hutchins, congratulating Taryn Temple on receiving the 2005 Kansas Horizon Award as an exemplary first-year educator;

**Request No. 129**, by Representative Hutchins, congratulating Luke Lang on receiving the 2005 Kansas Horizon Award as an exemplary first-year educator;

**Request No. 130**, by Representative Peck, congratulating Doris Billups on her 85th birthday;

**Request No. 131**, by Representative Peck, congratulating Frank Marang on his 80th birthday;

**Request No. 132**, by Representative Hutchins, congratulating Jesse Strawn on winning the 4A State Wrestling Championship;

**Request No. 133**, by Representative Huff, congratulating Andrew James Vance on attaining the rank of Eagle Scout;

**Request No. 134**, by Representative Holland, congratulating Shawn Turner on being an academic all-star;

**Request No. 135**, by Representative Holland, congratulating Kristin Lynch on being an academic all-star;

**Request No. 136**, by Representative Holland, congratulating Nolan Kellerman on completion of an undefeated wrestling season with a victory in the state final;

**Request No. 137**, by Representative S. Sharp, congratulating Jeffrey P. Parsons on attaining the rank of Eagle Scout;

**Request No. 138**, by Representative S. Sharp, congratulating Nehemiah Taris Lofgren Rosell on attaining the rank of Eagle Scout;

**Request No. 139**, by Representative S. Sharp, congratulating Jacob W. Miller on attaining the rank of Eagle Scout;

**Request No. 140**, by Representative S. Sharp, congratulating A. Tristan Trupka on attaining the rank of Eagle Scout;

**Request No. 141**, by Representative S. Sharp, congratulating Andrew C. Springer on attaining the rank of Eagle Scout;

**Request No. 142**, by Representative S. Sharp, congratulating Don A. Jackson on attaining the rank of Eagle Scout;

**Request No. 143**, by Representative S. Sharp, congratulating Paul R. Buckmaster on attaining the rank of Eagle Scout;

**Request No. 144**, by Representative S. Sharp, congratulating Joe Carey on attaining the rank of Eagle Scout;

be approved and the Chief Clerk of the House be directed to order the printing of said certificates and order drafting of said resolutions.

On motion of Rep. Aurand, the committee report was adopted.

Upon unanimous consent, the House referred back to the regular order of business, Introduction of Bills and Concurrent Resolutions.

#### INTRODUCTION OF BILLS AND CONCURRENT RESOLUTIONS

The following bill was thereupon introduced and read by title:

**HB 2510**, An act regulating certain amusement machines; providing duties and responsibilities of the director of alcoholic beverage control; relating to licensure; fees; penalties for criminal acts, by Committee on Taxation.

#### CHANGE OF REFERENCE

Speaker pro tem Merrick announced the withdrawal of **HB 2106** from Committee on Appropriations and referral to Committee on Transportation.

On motion of Rep. Aurand, the House adjourned until 11:00 a.m., Monday, March 7, 2005.

JANET E. JONES, *Chief Clerk*.

CHARLENE SWANSON, *Journal Clerk*.





our savings account. It's very hard to support a plan that doesn't even address revenue sources after the first year.


I serve a great school district. Amendments for the benefit of my district were offered in Committee and to the greatest degree were dismissed. Amendments which called for only taxing my district, no other.

It's interesting that there are some really good things in each of the three proposed education funding bills, and I am hopeful that at the end of the day, items from all three will be included. I hope we demand that funding will be part of that final equation. I think that is only fair to the people who put their trust in us.

Sometimes you vote with your heart, sometimes with your brain. Today I am doing neither, because sometimes you have to vote with your district.

Today my district asked me to vote yes. It is against my personal better judgement. But that's what I'm doing. I only hope as the session goes on, the eventual end result will be positive and will include a plan, a three-year plan, and one with appropriate funding.—  
David Wysong

Senator Reitz requests the record to show he concurs with the "Explanation of Vote" offered by Senator Wysong on SB 246.

 Protest of Senator Hensley against Senate Bill 246  
March 3, 2005

MR. PRESIDENT, I hereby exercise my right under Article 2, Section 10, of the Kansas Constitution to protest Senate Bill 246.

This bill is the Kansas Senate's first attempt in the 2005 session to address the Kansas Supreme Court's ruling in *Montoy v State*, in which the Court affirmed "the district court's holding that the legislature has failed to meet its burden as imposed by Article 6, Section 6, of the Kansas Constitution to 'make suitable provision for finance' of the public schools."

I believe this bill continues that failure.

For as long as I have served in this institution, public school funding is allocated by the Kansas Legislature on a year-to-year basis. In my opinion, this funding scheme has resulted in the inadequate and inequitable financing of our public schools. In addition, the Legislature has continued to place additional responsibilities on our public schools without providing them with the resources necessary to meet those responsibilities.

Many members of the Legislature, including myself, have in the past called for multi-year funding of our public schools. We were encouraged when the Senate majority party leadership announced on February 8, 2005, that they were proposing a school finance bill that would fund our schools on a multi-year basis.

Specifically, the original version of their bill, Senate Bill 246, would have provided a three-year school finance plan that would attempt to address the various admonitions set forth by the Supreme Court in *Montoy v State*. In describing their original bill, the Senate President was quoted in the Topeka Capital-Journal stating, "I believe they (the Court) will look at it as a good faith effort. I know it's not as much money as some people would like, but it's the best we can do in our current budget situation."

The Senate Education Committee then proceeded to spend several weeks of hearings and deliberation on the three-year plan.

When we debated Senate Bill 246 on General Orders, the very first amendment proposed by the chairwoman of the committee was to remove the expenditure increases in the second and third year of the plan. The one-year plan was never brought before the committee for public hearing or debate.

The one-year plan was an unfortunate retreat from the original version of the bill which had been subjected to hours and hours of public hearing, debate and deliberation by the committee.

In *Montoy v State*, the Court stated its decision "requires the legislature to act expeditiously to provide constitutionally suitable financing for the public school system."

I believe that a one-year plan is inadequate and threatens future funding for schools by continuing the legislative practice of pitting school finance against the other areas of our

state's budget. A one-year plan does not pass muster because the money is not there. If it is to be funded by using existing revenues, it depletes our treasury, relies on optimistic revenue projections and fails to provide the "suitable financing" of public schools in the years ahead.

Additionally, the Supreme Court stated:

"[O]ur examination of the extensive record in this case leads us to conclude that we need look no further than the legislature's own definition of suitable education to determine that the standard is not being met under the current financing formula. Within that record there is substantial competent evidence, including the Augenblick & Myers study, establishing that a suitable education, as that term is defined by the legislature, is not being provided."

This, along with an earlier reference to the Legislature's commission of the Augenblick & Myers study, suggests that the Court believes the Legislature has already defined suitable education in the Augenblick & Myers study. It is possible that unless and until the Legislature develops additional cost data to support a new formula, the Court will hold the Legislature to its own definition—i.e., Augenblick & Myers.

As noted before, the one-year plan has failed to identify any revenue source. This is not only short sided, it is fiscally irresponsible.

An amendment was offered that would have imposed a 7.5% surcharge on state income taxes owed, but that was soundly rejected. This surcharge would have provided the revenue for a multi-year, ongoing school finance plan.

In *Montoy v State*, the Court admonished the Legislature to determine the actual costs of providing a suitable education. The Court stated, "Specifically, the district court found that the financing formula was not based upon actual costs to educate children but was instead based on former spending levels and political compromise."

That is why I was encouraged when Senators from both parties requested that the State Department of Education survey our school districts in order to determine the actual costs associated with educating their students. A survey was conducted and the results were distributed to members of the Senate Education Committee. The survey provided conclusive evidence that we have failed to adequately fund the education of at-risk as well as bilingual children.

Attempts were immediately made to discredit the results because the survey illustrated what had been stated by both the Augenblick & Meyers study as well as the Court.

Disagreeing with the results of a survey doesn't make them less accurate. The unwillingness of the majority party to recognize and accept the data that was collected by our own State Department on Education from the experts in the field is unwise and foolish.

During floor debate on Senate Bill 246, an amendment was offered to implement the funding recommendations contained in the State Department's survey. The amendment would have increased funding for at-risk students from \$800 per student in school year 2005-2006 to \$1,600 per student in 2007-2008. This was rejected by the majority party.

The amendment also would have provided an increase in funding for bilingual students from \$1,200 per student in school year 2005-2006 to \$2,100 in 2007-2008. Again, this was rejected by the majority party.

The Kansas Supreme Court states that:

"There is substantial competent evidence, including the Augenblick & Myers study, establishing that a suitable education, as that term is defined by the legislature, is not being provided."

The majority party also rejected an amendment that would have increased the funding for at-risk students from .10 to .25, an increase that would have only brought us up to the national average for at-risk funding. This amendment was proposed in response to the Court's statement regarding at-risk students. The Court stated, "36% of Kansas public school students now qualify for free or reduced-price lunches."

There is a strong correlation between the number economically disadvantaged children and the number of failing students. However, failing to suitably fund at-risk education by not

providing the resources that are needed is irrational. These more vulnerable Kansans need support and increased resources.

Additionally, the Court stated:

"[T]he plaintiff school districts (Salina and Dodge City) established that the SDFQPA fails to provide adequate funding for a suitable education for students of their and other similarly situated districts, i.e., middle and large-sized districts with a high proportion of minority and/or at-risk and special education students."

This appears to mean that the Legislature must adjust its formula to account for the underfunding of at-risk and special education students in middle and large-sized districts. Senate Bill 246 falls far short of any such adjustment.

Under this bill, the Local Option Budget (LOB) will be increased from 25% to 27%. There is an inherent inequality between larger, wealthier school districts who can easily increase their LOB and smaller, poorer school districts who are unable to utilize such a funding mechanism without drastically increasing their local property taxes. The responsibility is once again shifted from the state to the local districts.

A floor amendment to the bill was proposed that read, "If the amount of base state aid per pupil is increased by act of the legislature, the state prescribed percentage (25%) shall be reduced by a number of percentage points equal to the number of percentage points by which the amount of base state aid per pupil is increased."

This was the original intent of the LOB when it was included in the school finance formula in 1992. The LOB was never intended to be a permanent part of the formula. And, it was never intended to fund the "essentials" of public education.

In fact, in *Montoy v State* the Court stated, "Additional evidence of the inadequacy of the funding is found in the fact that, while the original intent of the provision for local option budgets within the financing formula was to fund 'extra' expenses, some school districts have been forced to use local option budgets to finance general education."

I truly believe inclusion of an LOB increase in this bill is merely a political consideration in order to obtain support from the Johnson County legislators.

An amendment was proposed that would have increased funding for bilingual education by increasing the weighting from .3 to .4. The amendment was rejected by the majority party even when it was intended to address the Court's statement that, "the number of students with limited proficiency in English has increased dramatically, and the number of immigrants has increased dramatically."

Again, the one-year plan that has been proposed by the majority party, fails to address the needs of our bilingual students and does little to address the strain placed on Kansas school districts to provide special services to these children.

The majority party failed to support an amendment that would increase special education funding to 100%. The Supreme Court has clearly stated that Kansas has failed to provide adequate funding for special education.

Our students in need of special education resources are a vital part of our community. To neglect their needs and fail to address the difficulties they and their teachers face is inexcusable.

By accepting this one-year funding plan as proposed by the majority party, we will continue to perpetuate the cycle of accepting that at-risk, special education and bilingual children are never going to receive the funding they deserve to achieve their god-given potential.

Finally, a few words about the process.

I believe an intentional attempt has been made to exclude the minority party from the process as a whole. While the minority party had a chance to complete a survey that was distributed at the beginning of the process, we have not been given an opportunity to review the results of that survey, nor have we been fully included in any subsequent discussions that led to the creation of the original three-year plan.

It appears the majority party is willing to recognize the results of some studies and not others. Does the majority party believe that they will soon discover a study that mirrors

their belief that our schools are already adequately and equitably funded? The minority party believes that our schools are suffering due to the Legislature's preoccupation with political posturing.

The reality of our education crisis is not a figment of the Kansas Supreme Court's imagination. It is the reality that our teachers, students, administrators, parents and special needs children experience everyday. Kansas schools require substantial additional resources.

The Kansas economy requires a solution to this crisis that will grow and strengthen our Kansas workforce.

More importantly, the state of Kansas requires a solution to this crisis that is fiscally responsible, long-term in its vision, and keeps control of our public schools out of the hands of the courts.

Senators Barone, Francisco, Goodwin, Lee, and Steineger request the record to show they concur with the "Protest" offered by Senator Hensley on SB 246.

HB 2059, An act concerning school districts; relating to enrollment; amending K.S.A. 2004 Supp. 72-6407 and repealing the existing section.

On roll call, the vote was: Yeas 39, Nays 0, Present and Passing 0, Absent or Not Voting 1.

Yeas: Allen, Apple, Barnett, Barone, Brownlee, Bruce, Brungardt, Donovan, Emler, Francisco, Gilstrap, Goodwin, Haley, Hensley, Huelskamp, Jordan, Journey, Kelly, Lee, McGinn, Morris, O'Connor, Ostmeyer, Palmer, Petersen, Pine, Pyle, Reitz, Schmidt D, Schmidt V, Schodorf, Steineger, Taddiken, Teichman, Umbarger, Vratil, Wagle, Wilson, Wysong.

Absent or Not Voting: Betts.

The bill passed.

On motion of Senator D. Schmidt the Senate adjourned until 8:30 a.m., Friday, March 4, 2005.

HELEN MORELAND, CAROL PARRETT, BRENDA KLING, *Journal Clerks.*

PAT SAVILLIE, *Secretary of the Senate.*



46-1225, 72-978, 72-6407, 72-6409, 72-6431, 72-6434, 79-201a and 79-201x are hereby repealed.”;

By renumbering the remaining section accordingly;

In the title, by striking all in lines 14, 15 and 16 and inserting:

“AN ACT concerning schools and school districts; concerning the state board of education and the state department of education; relating to the powers and duties thereof; relating to school finance; establishing the legislative education council; providing for certain costs analysis studies; amending K.S.A. 72-979, 72-6405, 72-6410, 72-6412, 72-6413, 72-6414, 72-6421, 72-6433, 72-8801 and 72-9509 and K.S.A. 2004 Supp. 46-1208a, 72-978, 72-6407, 72-6409, 72-6431, 72-6434, 79-201a and 79-201x and repealing the existing sections; also repealing K.S.A. 72-6440, 72-6442 and 72-6433b and K.S.A. 2004 Supp. 46-1225.”;

And your committee on conference recommends the adoption of this report.

JEAN KURTIS SCHODORF

JOHN VRATIL

*Conferees on part of Senate*

KATHE DECKER

MICHAEL O'NEAL

*Conferees on part of House*

Senator Schodorf moved the Senate adopt the Conference Committee Report on **HB 2247**.

On roll call, the vote was: Yeas 23, Nays 12, Present and Passing 0, Absent or Not Voting 5.

Yeas: Barnett, Brownlee, Bruce, Brungardt, Donovan, Emler, Huelskamp, Jordan, Journey, McGinn, Morris, Petersen, Pine, Pyle, Reitz, Schmidt D, Schmidt V, Schodorf, Tadliken, Umbarger, Vratil, Wilson, Wysong.

Nays: Apple, Barone, Francisco, Gilstrap, Goodwin, Haley, Hensley, Kelly, Lee, Ostmeyer, Steineger, Teichman.

Absent or Not Voting: Allen, Betts, O'Connor, Palmer, Wagle.

The Conference Committee report was adopted.

✱ Protest of Senator Hensley and Senator Barone against **HB 2247**  
March 25, 2005

MR. PRESIDENT: We hereby exercise our right under Article 2, Section 10, of the Kansas Constitution to protest **HB 2247**.

This bill is the Kansas Senate's second attempt in the 2005 session to address the Kansas Supreme Court's ruling in *Montoy v State* in which the Court affirmed "the district court's holding that the legislature has failed to meet its burden as imposed by Article 6, Section 6, of the Kansas Constitution to "make suitable provision for finance of the public schools." We believe this bill continues that failure.

The Supreme Court of Kansas ruled that the Kansas legislature over time had failed in its duty to provide for a suitable education for Kansas school children and that the legislature had erred in making school funding decisions based on what would garner the appropriate number of votes rather than what was right for schools.

Senate and House conferees have agreed to **HB 2247** that we believe will dramatically increase the disparities among low and high-wealth school districts, pass responsibility for school funding to the local community, and give a green light to massive property tax increases.

Among the provisions of the bill are:

**Funding enhancements:**

- An increase in Base State Aid Per Pupil (BSAPP) of \$100 with the possibility of another \$15 IF tax revenues increase,
- An increase in at-risk funding of \$26 million with the possibility of another \$2 million IF tax revenues increase,
- An increase of \$11 million in bilingual funding,

- A phased in increase in special education reimbursements going to 91% in 2008,
- Funding gimmicks:**
- Elimination of correlation weighting rolling the savings into BSAPP.
  - Adjustments in low-enrollment weighting rolling the savings into BSAPP.
  - Linking future increases in school funding to the Consumer Price Index establishing the cost of consumer goods, not services, as an inflation measure. This provision sunsets in 2010.

**Local property tax increases:**

- A phased in increase in LOB authority going to 27% in 2006, 29% in 2007, and 30% in 2008 but without equalization aid - it will be accessible only where property values are high.
- A special "extraordinary declining enrollment" property tax under which those districts at the maximum LOB who are experiencing rapid enrollment declines can raise local taxes - it will be accessible to about 15 school districts.
- A special "cost of living weighting" property tax under which the 16 wealthiest school districts can raise local taxes.

**Other interesting ideas:**

- If districts in declining enrollment want to build new or refurbish old buildings, they must come before the Joint State Committee on Buildings and justify the decision in order to get state aid. If they lose they may appeal to the State Board of Education.
- Capital outlay levies are capped at 8 mills.

How does this address the Supreme Court ruling? In our opinion, it does not.

- While the funding enhancements address what we believe to be the most important in providing a suitable education for all children, they provide small relief to most school districts while a few districts are offered the ability to raise significant monies through local property tax increases.
- The conference committee agreement increases the disparities among school districts by providing multiple opportunities for wealthy school districts to increase funds while leaving the large majority of districts out in the cold.
- The agreement forces large property tax increases onto local communities and forces local school boards to make the decision to increase taxes. It is simply passing the buck - and the responsibility - for school funding from the state to the local level.
- The agreement makes a top quality education more available to wealthy children than poor children. If you can afford to live in a wealthy community, your schools get more funding.
- The CPI index for school funding will cap growth in school resources at the cost of consumer goods like televisions and automobiles while school expenditures - primarily personnel and insurance - rise much more rapidly.
- The agreement was made based on political decisions - How much do we want to spend? What will get the right number of votes? - not on the cost of educating children. This is the exact opposite of what the Court wanted the legislature to do.
- Finally, we believe that the overall amount of the increase falls short of the adequacy level that the Courts would like to see addressed.

For these reasons we voted to reject this bill. **HB 2247** as passed by the Education Committee provided a skeleton for a good school finance plan. The extensions of that bill now being discussed in a special committee - proposals by Senators Hensley and Vratil - get more to the real needs of our schools. Those efforts give us all the hope that a real solution acceptable to the Court and to the needs of Kansas school children can still be worked out. We urge the Senate to take the lead in setting aside politics and addressing the Court ruling.—ANTHONY HENSLEY and JIM BARONE.

**CONSIDERATION OF MOTIONS TO CONCUR OR NONCONCUR**

On motion of Senator Vratil the Senate nonconcurring in the House amendments to SB 7 and requested a conference committee be appointed.

The President appointed Senators Vratil, Bruce and Goodwin as a conference committee on the part of the Senate.

In the title, by striking all in lines 14, 15 and 16 and inserting:  
 "AN ACT concerning schools and school districts; concerning the state board of education and the state department of education; relating to the powers and duties thereof; relating to school finance; establishing the legislative education council; providing for certain costs analysis studies; amending K.S.A. 72-979, 72-6405, 72-6410, 72-6412, 72-6413, 72-6414, 72-6421, 72-6433, 72-8801 and 72-9509 and K.S.A. 2004 Supp. 46-1208a, 72-978, 72-6407, 72-6409, 72-6431, 72-6434, 79-201a and 79-201x and repealing the existing sections; also repealing K.S.A. 72-6440, 72-6442 and 72-6433b and K.S.A. 2004 Supp. 46-1225,";

And your committee on conference recommends the adoption of this report.

JEAN KURTIS SCHODORF  
 JOHN VRATIL  
*Conferees on part of Senate*

KATHE DECKER  
 MICHAEL R. O'NEAL  
*Conferees on part of House*

On motion of Rep. Decker, the conference committee report on **HB 2247** was adopted.  
 On roll call, the vote was: Yeas 76; Nays 48; Present but not voting: 0; Absent or not voting: 1.

Yeas: Aurand, Beamer, Bethell, Brown, Brunk, Burgess, Carlson, Carter, Colloton, Dahl, DeCastro, Decker, Edmonds, Flower, Freeborn, George, Goico, Gordon, Grange, Hayzlett, C. Holmes, M. Holmes, Horst, Huebert, Huff, Humerickhouse, Huntington, Hutchins, Huy, D. Johnson, E. Johnson, Kelley, Kelsey, Kiegerl, Kilpatrick, Kinzer, Knox, Krehbiel, Landwehr, Light, Mast, Mays, McCreary, McLeland, Merrick, F. Miller, Jim Morrison, Judy Morrison, Myers, Neufeld, Newton, Novascone, O'Malley, O'Neal, Oharah, Olson, Otto, Owens, Peck, Pilcher-Cook, Pottorff, Powell, Powers, Roth, Schwab, Schwartz, S. Sharp, Shultz, Siegfried, Storm, Vickrey, Watkins, Weber, Wilk, Yoder, Yonally.

Nays: Ballard, Burroughs, Carlin, Cox, Craft, Crow, Davis, Dillmore, Faber, Faust-Goudeau, Feuerborn, Flaharty, Flora, Garcia, Gateswood, Grant, Hawk, Henderson, Henry, Hill, Holland, Jack, Kirk, Kuether, Lane, Larkin, Loganbill, Long, Loyd, Mah, McKinney, Menghini, M. Miller, Pauls, Peterson, Phelps, Ruff, Ruiz, Sawyer, B. Sharp, Sloan, Svaty, Swenson, Thull, Treaster, Ward, Williams, Winn.

Present but not voting: None.  
 Absent or not voting: Showalter.

EXPLANATIONS OF VOTE

MR. SPEAKER: I vote No on the conference report to **HB 2247**. I swore to uphold the Kansas Constitution when I took office in January. **HB 2247** is not constitutional. It increases the inequity in the Kansas school finance formula and fails to provide adequate state funding while allowing local property taxes to increase funding for selected school districts. No school district is really a winner in this bill. All the school children of Kansas deserve an equal opportunity for education. The Kansas Constitution, Article 6, requires the Legislature to make suitable provision for the educational interests of the state. **HB 2247** fails to fulfill our constitutional duty.—DELIA GARCIA, MARK TREASTER

MR. SPEAKER: I vote NO on the conference report for **HB 2247**. This bill is full of special funding for districts with high residential property values and high property valuation per pupil. It allows those districts to levy LOB levies, capital outlay levies, extraordinary declining enrollment and extraordinary increasing enrollment ancillary levies and cost of living levies to increase teacher salaries and provide other educational services for their students while less wealthy districts must make the Sophie's Choice whether to place a high burden on local taxpayers or forego necessary educational programs and services. Quality schools in every community in our state are crucial to the economic vitality of our state.—MELODY MCCRAY MILLER

MR. SPEAKER: I vote NO on the conference report for **HB 2247**. Rural schools are not winners in this bill. By allowing local school districts to increase local property taxes, rather

than funding our schools at the state level, **HB 2247** proposal puts an extra burden on districts with more need and smaller populations. These tax increases will kill our rural drought-ridden communities. To illustrate how small, rural schools are ill treated by the bill, the Galena district in southeast Kansas must increase its budget by 20 mills for a 5% LOB, while in Lawrence it would only require a 3 mill increase. **HB 2247** is bad for rural Kansas and it's bad for Kansas kids.—**BRUCE LARKIN**

**MR. SPEAKER:** I vote NO on the conference report for **HB 2247**. **HB 2247** does not meet the constitutional requirement to provide suitable funding for schools. Although it provides a possible increase of over \$125 million in state funding, it allows over \$250 million in local property tax increases across the state by local school boards next year and over \$400 million during the next three years. Those local property tax increases are not "equalized" with state funding and no local vote is required. Only the Legislature can authorize local property taxes for schools. **HB 2247** provides legislative authority for much higher taxation and extreme inequity. That's unconstitutional.—**JANICE L. PAULS, ANN MAH, VAUGHN L. FLORA**

**MR. SPEAKER:** I vote NO on the conference report for **HB 2247**. **HB 2247** is bad policy for middle sized and large school districts because it eliminates correlation weighting. Correlation weighting has been used to make our low enrollment weighting conform to cost studies. We now provide extra funding for every school district with over 1725 students, but studies show that extra funding is not necessary for school districts over 900 to 1300 students. The Court said that our funding formula must have a rational basis and be based upon costs, not politics or how we have done it in the past. I vote NO.—**MARTI CROW**

**MR. SPEAKER:** I vote NO on the conference report for **HB 2247**. **HB 2247** is unconstitutional because it provides no future funding plan. In Kansas, we have funded a comprehensive transportation plan with a ten-year plan for nearly two decades. There is no constitutional requirement to fund infrastructure, while suitable funding for education is a constitutionally mandated duty of the Legislature. And yet, **HB 2247** proposes to fulfill our constitutional requirement by a one year plan that is not even funded this year. And there is no funding at all beyond this year and no funding source to even fund the state funding increases proposed for this year in future years.—**JUDITH LOGANBILL**

#### PROTEST

**MR. SPEAKER:** Under Article 2, Section 10 of the Kansas Constitution, I hereby enter the following protest:

**HB 2247** contains five key provisions which shift the burden to property taxes in ways which disequalize. These provisions favor wealthier districts at the expense of students in poorer urban and rural districts. These are:

1. Local Option Budgets are allowed to expand from 25% to 30% of the school's general fund, with the additional amount not equalized by the state. To use this option, Burlington would have to levy two-thirds of a mill while Galena would have to levy 18 mills.
2. The Capital Outlay levy limit is set at 8 mills, which is not equalized (a problem pointed out by the District Court).
3. The "cost of living" weighting allows the 17 already wealthiest districts (districts which already have high tax bases and high teacher salaries) to levy more property taxes. This is not based on a cost of education analysis.
4. The "extraordinary declining enrollment" provision presents an option viable only to districts with healthy property tax bases. Most districts with declining enrollment face declining economies and stagnant tax bases. Raising property taxes further is not a viable option.
5. Ancillary facilities weighting is left in place. Currently, three districts use the weighting to raise almost \$23 million. Again, this feature is viable only for districts with growing property tax bases.

In addition, authority for local option sales taxes is left in place. Again, districts with high retail sales are favored at the expense of students in poor districts.



Collectively, these provisions make the quality of a child's education rely more, not less, on the child's address. Surely this is not what the Supreme Court desires when it directs us to make suitable provision for financing the education of all students in Kansas.

As well as being disqualifying, the large shift to property taxes in House Bill 2247 hurts farmers, ranchers, small businesses, and elderly home owners.

Finally, **HB 2247** is a quick fix, not a long term solution. It proposes to spend money we will not have. Therefore, it does not meet the Court's directive, and the Constitution's requirement, to make continual improvement in the education of our citizens.

The Division of the Budget provides us the following budget profile for fiscal years 2006, 2007, and 2008.

**Outlook for the State General Fund**  
**Conference Committee Report on HB 2247**  
*(Dollars in Millions)*

	FY 2005	FY 2006	FY 2007	FY 2008
Beginning Balance	\$ 327.5	\$ 279.7	\$ 80.9	\$ (97.0)
Revenue from Taxes	4,539.5	4,677.5	4,864.6	5,059.2
Interest	25.1	40.4	41.4	42.4
Agency Earnings	69.0	57.2	58.2	59.2
Transfers				
KDOT Transfer	0.0	0.0	(51.5)	(167.0)
KDOT Bond Payment	0.0	0.0	(8.0)	(11.0)
KDOT Loan Repayment	0.0	0.0	(32.5)	(30.9)
Special County/City Highway Fund	(10.1)	(10.1)	(10.1)	(10.1)
School Capital Improvement Aid	(53.0)	(56.2)	(58.0)	(60.0)
Water Plan Fund	(3.7)	(6.0)	(6.0)	(6.0)
State Fair Transfer	0.0	(0.3)	(0.3)	(0.3)
Regents Faculty of Distinction	(0.3)	(0.4)	(0.4)	(0.4)
Regents Research Initiative	(4.7)	(4.9)	(10.0)	(10.0)
Highway Patrol Transfer	30.7	33.7	33.7	33.7
27th Paycheck Financed from PMIB	0.0	29.6	(3.0)	(3.0)
Revenue Auditor Collections	0.0	6.0	8.5	8.5
Other Transfers	40.0	0.5	30.0	30.0
School Finance Plan Revenue	0.0	0.0	0.0	0.0
Total Available	5,046.7	\$5,046.7	\$ 4,937.5	\$ 4,837.2
Expenditures	4,680.3	4,808.0	4,965.8	5,034.5
27th Paycheck	0.0	32.6	(32.6)	0.0
School Finance Caseload Estimates	0.0	0.0	(11.4)	(18.5)
KPERS Rate Increase (State & School)	0.0	0.0	30.0	30.0
KPERS Bond Payment Increase	0.0	0.0	5.0	11.6
SRS & Aging Caseload Increases	0.0	0.0	50.0	50.0

	FY 2005	FY 2006	FY 2007	FY 2008
SB 345 Completion	0.0	0/0	8.9	0.0
School Finance Plan Expenditures	0.0	125.2	18.8	70.5
Total Expenditures	\$ 4,680.3	\$ 4,965.8	\$ 5,034.5	\$ 5,178.1
Ending Balance	\$ 279.7	\$ 80.9	\$ (97.0)	\$ (340.9)
As % of Expenditures	6.0%	1.6%	-1.9%	-6.6%
<i>Totals may not add because of rounding.</i>				

Mr. Speaker, I vote no on **HB 2247**. Our students deserve better. Our knowledge based economy demands better.—DENNIS MCKINNEY

PROTEST

MR. SPEAKER: Under Article 2, section 10 of the Kansas Constitution, I protest the action to pass **HB 2247**.

**HB 2247 fails to provide suitable funding for the educational interests of the state.**

**HB 2247** provides one year of funding with one-time money from existing resources as yet to be appropriated by the Legislature. Provisions in the bill for funding beyond next year are omitted. The bill includes about \$11 million in state aid above **HB 2474**, but funding for that additional aid is not clearly identified or dedicated to school funding.

**HB 2247** increases state base aid per pupil by \$115. The Senate bill had an increase of \$120 and the House bill proposed an increase of \$80 in state base aid. The \$115 amount was clearly a political compromise between the conferees and is not based upon any rational basis. There was no discussion in the conference committee about the cost of public education services. The removal of correlation weighting and reallocating the funds to base state aid per pupil is not an actual increase in state aid. It is simply taking existing state funding from one pocket and placing it in another. The transfer of these funds should not be construed as an increase in state funding.

**HB 2247** would raise at-risk funding next year by \$26 million. The conference committee rejected the House proposal to add those students who are eligible for reduced price lunches to the definition of at-risk student for the purpose of counting the number of weighted students. That change had a rational basis because a strong correlation between the number of low income students and the number of failing students has been clearly shown. As a political compromise, and not based upon any rational basis, the conference committee rejected this method of increasing funding for services to at-risk kids and decided instead to trade the House position on at-risk funding with the Senate position on bilingual. The Senate bill increased the at-risk weighting to 0.15, at a cost of \$28 million. The House agreed to invest a set amount of funding, \$26 million, based merely upon how much the House conferees were authorized to spend, and the committee agreed that the at-risk weighting would be computed to arrive at that set amount of \$26 million. In the House bill, it was irrational to just identify more students in school districts who are likely to need at-risk services. This limits the change in at-risk funding to merely counting more economically disadvantaged students. The Supreme Court upheld the district court finding that state school funding is inadequate and inequitable because the state is not providing suitable funding to address the special needs of economically disadvantaged and minority students. There has been strong evidence provided to the House Select Committee on School Finance and by the Augenblick & Meyers study that the present weighting at 0.1 for at-risk funding is too low to provide the needed at-risk programs for Kansas students. A recent survey by the State Board of Education requested by the Senate Education Committee in January also showed that at-risk funding is very inadequate. Kansas has a very low weighting in comparison to other states.

The state of Kansas is presently spending \$50 million on all at-risk students in the state while three wealthy suburban districts are spending \$20 million, provided by ancillary weighting, to deal with regular students who are new to the district. This is a clear example of the inequity in the present formula and its disparate impact on low income as compared with higher income students. At-risk weighting, based upon cost studies conducted by this state and the weighting used in other states, should be at least 0.25.

The House in **HB 2247** has selected the mere addition of a set amount of funding, which is not based upon any cost analysis but, rather, upon how much the House conferees decided to spend upon the special needs of at-risk students. The Senate conferees joined the House by selecting the least costly rather than the rational method of funding the educational interests of the state, at the expense of the most vulnerable students. The Supreme Court found that present funding is not suitable because it does not adequately address the special educational needs of low income and at-risk students. The at-risk funding in **HB 2247** clearly does not adequately respond to that funding need.

**HB 2247** contains the proposal for funding grants for school districts to apply for funds for K-3 programs. Although the House bill named this provision, "Skills for Success," this unfunded grant program is not designed to address at-risk students. It was stated in committee that the intent is to provide funding for school districts which do not qualify for at-risk funds based upon numbers of low income and minority students. There is no identified funding for these grants. This provision continues to be just window dressing. Grants are not a consistent, dedicated funding source and are not appropriate methods to fund on-going costs associated with educating Kansas K-12 students.

**HB 2247** provides an increase in bilingual weighting of \$11 million and then adjusts the weighting factor to provide that amount of additional state funding. The \$11 million is about what school districts are spending this school year over what the state is providing in funding for bilingual programs. Although there is a rational basis for adding \$11 million, there is evidence before the Legislature that additional funding is needed. The joint interim committee on school finance last summer heard testimony from several school districts with large percentages of students who need bilingual services. Before the Select Committee on School Finance, Emporia provided testimony that the state funding for bilingual programs for their students is presently \$864,398 less than they are actually spending and an additional \$3,930,398 is needed to fund the staff, caseloads, programs, training and time needed to provide bilingual services. Conferees and all members of the legislature should know that just funding bilingual in the amount that is presently being spent, with inadequate state funding, does not have a rational basis.

**HB 2247 makes the school finance law more, rather than less, inequitable.**

These provision clearly exemplifies the favorable treatment of wealthy districts and unfavorable treatment of less wealthy districts.

**HB 2247 will increase Local Option Budget (LOB) authority for all districts by 2%** without any state funding for the additional authority. The inequity of this provision is exemplified by the fact that in Galena, this LOB authority will require a levy of 18.90 mills in an area with low incomes and high poverty, while in Shawnee Mission, one of the wealthiest areas in the state, it only requires a levy of 2.37 mills. The bill will raise the LOB to 30% over three years without any equalization for that additional local property taxing authority. This provision has the potential to raise property taxes across the state of Kansas by hundreds of millions of dollars. Local property taxes place an extremely unfair burden on retirees, small businesses and those living on fixed incomes.

In addition, **HB 2274 includes an additional 5% local taxing authority** without state match for school districts with the highest residential property valuations in the state. This "COLA" LOB is provided for additional local funding ostensibly for teacher pay for 17 school districts with average residential values 125% of the statewide average. This provision is designed to provide additional funding for school districts in Johnson County and all 6 Johnson County school districts are among the 17 districts benefitted. In fact, Blue Valley, DeSoto, Olathe, and Shawnee Mission all qualify for 5% LOB because their average appraisal of residences is between \$193,794 and \$314,936. These districts can levy 1% of additional LOB at a mill levy of approximately 0.5 mills. Another district on the list of 17,

Lansing, must levy 1.22 mills for each 1% of LOB. This inequitable provision isn't even equitable among the 17 districts identified as recipients.

These two LOB provisions create more inequity, instead of less, in the state funding formula. Both proposals are exactly the opposite of what is required to address the Supreme Court's opinion that the legislature is not providing equitable and adequate funding for all school children in Kansas. The Supreme Court affirmed the lower court's finding that funding for public schools is inadequate and inequitable. School districts with high property valuation per pupil may access this 10% increase in spending per pupil at a much lower cost for their taxpayers than school districts with lower valuations per pupil. The failure to equalize the first 5% for all school districts denies less wealthy school districts the opportunity to access this additional funding. The second 5% in LOB authority is clearly targeted at the most wealthy school districts in the state and clearly intended for teacher salaries and benefits.

These provisions support the claim that there is need for more state funding for schools than this bill provides. To allow school districts who are able to obtain LOB authority to increase their spending on general education by 5% or 10% if the districts have high priced housing or high property valuations per pupil is patently inequitable. The Supreme Court found that the fact that school districts are now being forced to use the LOB for their general education costs is significant proof that state funding is inadequate. To provide additional LOB authority for the very basic school costs associated with teaching staff goes directly against the Court's findings.

**HB 2247** creates a new taxing authority and revenue source for districts with "extraordinary declining enrollment." This new source for extra funding for a few school districts does not have a rational basis. The proposal does not address any real costs associated with extraordinary declining enrollment that are not already addressed in present law. Kansas school finance law already addresses declining enrollment, including situations when the decline continues over three years. The present law allows districts to maintain funding for the lost students for the time necessary for the district to make adjustments in staffing and other matters to address the smaller student body.

It was clear from testimony and discussion in committee and on the floor that this provision is intended to benefit the Shawnee Mission school district and that it has been included in the bill for the sole purpose of securing votes from that delegation for HB2247. Although the committee omitted in the House bill's prohibition for smaller, rural districts to use this taxing authority, the likelihood that many of those school districts that are experiencing the greatest effects from declining student enrollment, even if their declining enrollment is extraordinary, will benefit from this provision is slight. It is clearly more difficult for a small district to adjust to loss of students and funding than it is for a very large suburban district like Shawnee Mission, the second largest school district in the state. However, the burden on their taxpayers would be very heavy by comparison. The conference committee was informed that Kansas City, Kansas and Wichita school districts also might be eligible to use this provision, but, again, the cost to their taxpayers would be much heavier. This provision is patently disequalizing, inequitable and unfair.

Testimony before the House Select Committee on School Finance was that Shawnee Mission is averaging a loss of 400 students per year. This is a loss of 1.4% per year in students. The present provision for declining enrollment clearly provides time for Shawnee Mission to make adjustments in its budget and operations to this decline. Like the ancillary weighting for three different Johnson County school districts with growing student populations, the proposed new ancillary weighting delegates to the Board of Tax Appeals the authority to define what evidence is required to support a claim for extra funding for declining enrollment and the authority to decide what amount of funding the district may add with local property taxes.

This funding is not allowed for any district which does not levy a full LOB. This requirement has no rational basis and limits its use by districts with low property wealth. This point has repeatedly been made in committee, on the floor of the House and Senate and in the conference committee. To utilize this provision, a school district would also have to adopt the expanded LOB in HB 2247. The LOB is for extras, not the ordinary costs of providing

each child an equal opportunity for education. Therefore, it is not rational to require levying LOB authority in order to access funding for the general costs of educational services.

There is no set limit on this new form of ancillary weighting. There is no limit on what it can be used to fund and no requirement that it be used to fund the actual effects of declining enrollment. Like the extraordinary enrollment growth ancillary weighting, which provides over \$22 million in funding for three Johnson County school districts, this new ancillary weighting is designed to provide extra funding for a limited number of school districts.

HB 2247 requires any school district with declining enrollment of 5% or 50 pupils during the three previous years to seek review from the legislative State Building Committee prior to issuing bonds for new construction of school buildings or additions. The Building Committee is to make a recommendation to the State Board of Education which must approve or deny the district's receipt of state bond and interest aid on the proposed school project. This provision is inequitable treatment of districts with lower property valuation per pupil. Districts with high property valuation per pupil and declining enrollment, notably Shawnee Mission school district, are not required to obtain the afore mentioned approval, while less wealthy districts must undergo this process before proposing a bond issue to their voters. It is inequitable to treat similarly situated school districts differently based upon their relative taxable wealth. In fact, this provision appears to punish districts merely because they qualify for state assistance with new construction.

HB 2247 places an 8 mill cap on capital outlay levies, but the bill provides no equalization state aid for those levies. Capital outlay is used by school districts to pay for capital expenditures and building maintenance and repair. The failure to provide state funding to equalize the property tax burden of capital outlay levies is inequitable. The House bill equalized 4 mills of capital outlay, and the failure in this bill to provide state funding for capital outlay does not have a rational basis. The elimination of state funding forces the entire cost of funding capital expenses and school building maintenance and repair onto local property taxes without any state participation in the cost. Those who support HB 2247 admit that school districts need up to 8 mills worth of funding for this purpose yet refuse to invest state funding.

HB 2247 includes the proposal to allow school districts that receive federal impact aid to retain 30% rather than 25% of that aid without reduction in state aid. This provision was added without prior discussion in the House Select Committee on School Finance and without any public hearings. In the conference committee, the conferees were told that the impact aid was in addition to state funding and LOB funding. In the case of Fort Leavenworth, the conferees were informed that the LOB was 25% and almost entirely funded by state money rather than local property taxes. Impact Aid was designed to assist local school districts that have lost property tax revenue due to the presence of tax-exempt federal property, or that have experienced increased expenditures due to the enrollment of federally connected children, including children living on Indian lands. To be eligible for assistance, a local school district must educate at least 400 such children in average daily attendance, or the federally connected children must make up at least 3% of the school district's total average daily attendance. A higher amount of impact aid is provided for "A" students, whose parents work and live on federal land, and for "B" students, whose parents work on federal land and live off federal land. No rationale was provided for the change in funding except that Junction City wants it changed. An additional provision was provided to allow districts to keep 100% of impact aid for students who are counted in a second count created just for Fort Leavenworth and Fort Riley this year was eliminated in the conference committee.

**Inequitable school funding leads to inadequate funding as well.**

The inclusion of the foregoing provisions that are clearly inequitable in HB 2247 provides clear evidence that this legislative body believes that more funding is required for Kansas schools. Unfortunately, the Legislature has decided to force the burden for that increased funding on local property taxes, which clearly costs more in less wealthy districts, placing an inequitable burden on taxpayers in some communities which is likely to result in inadequate funding and deficient educational services to students in those communities. At the same time, the bill allows districts in areas with high property value per pupil to provide educational services to their students at a lower cost to their taxpayers. In addition, the legislative will to shoulder its constitutional duty to provide suitable funding for the edu-

national interests of the state is weakened by legislative political deals that favor only certain school districts

**HB 2247** is silent about allowing school districts to receive additional school funding provided by a local municipality levying a local sales tax. If school funding is to be adequate and equitable, and if the legislature has the constitutional duty to provide suitable funding, the fact that local school districts are resorting to convincing the local county or city officials to levy sales tax for ordinary school expenses is strong proof that the state is not adequately funding schools. As long as school districts are allowed to use a loophole in state law and accept "gifts" of sales tax funding from their local municipalities, the political will to provide suitable provision for school funding will be difficult to attain.

**HB 2247 does not provide adequate oversight.**

**HB 2247** creates a "2010 Commission" which is to be the oversight body for school finance. The bill allows the oversight committee to sunset after five years. The fact that the previous oversight committee, created by the statute that created the 1992 school finance formula, was allowed to sunset is one of the problems identified by the district court and affirmed by the Supreme Court. The oversight of state funding of public schools must be ongoing and should not sunset.

The Commission would include 11 members: one each appointed by the Senate President and Minority Leader, the House Speaker and Minority Leader, the chairs of the House and Senate Education Committees; one additional member appointed by the four legislative leaders, and two members appointed by the Governor. One of the Governor's appointees would have to be an educator. The Commission is also to have one appointee who is a business representative and one certified public accountant. The conferees intend the Commission operate like the Judicial Council and appoint advisory committees to study various aspects of school finance, and those committees would be composed of education constituencies. The Attorney General, a statewide official and a Republican, is an ad hoc member.

**HB 2247** assigns the task of monitoring and evaluating state funding of schools to a commission that is without representation from the State Board of Education. The legislature has a constitutional duty to provide suitable funding for the educational interests of the state. This oversight committee, however, has no appointments by the State Board of Education which is tasked in the Kansas Constitution with the duty for "general supervision of public schools, educational institutions and all the educational interests of the state, except educational functions delegated by law to the state board of regents."

It is clear that the commission created in **HB 2247** is not designed to provide true oversight to the legislature but, rather, is a limited effort to address the district court and Supreme Court opinion that ongoing oversight is crucial to constitutionality.

**HB 2247** contains a section that sets out the requirements that school districts must meet and a section that tasks the Legislative Division of Post Audit to perform a cost study to determine the cost of public education. However, the stated purpose of the legislator that drafted the language is to limit the duty of the state to provide state funding for public schools and to insulate the state from future lawsuits by public schools or other stakeholders in the state education system. The conference committee clearly agreed that the educational interests of the state include, not only the state and federal mandates and statutory requirements and concerning course offerings and necessary support services but also the State Board of Education regulations concerning accreditation, standards, and No Child Left Behind. However, the statute that instructs the State Board to adopt those regulations was purposefully not included in those sections of **HB 2247** and the conference committee was told by the attorney/legislators that the words "accredited schools" made it unnecessary to include the statutory cite. The Legislature cannot define constitutional terms. Only the courts can define the "educational interests of the state," and the Legislature cannot limit their duty to provide suitable finance by restricting the definition of educational interests to a limited number of statutes or a list of courses.

USD #	USD Name	County Name	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Col 14	Col 15	Col 16	Col 17
			FTE	2004-05	2004-05	Est. Col	of Living	Est. Mill Rate	Amt. Per Pupil	2004-2005	Max Amt. To	Max Amt. To	Max Amt. To	Est. Mill	Total USDs Who	Max Amt. Per			
			Enroll.	Total	Amt. Per Pupil	Revenue to Fund	Fac.	Rate	(Col 4 / Col 5)	Rate	25% to 30%	(Col 11 / Col 12)	Rate	Col To 25% (10-13-14)	BOA (Column 3-4-8-12)				
USD #	USD Name	County Name	09/20 (L5583 Col 7)	(Col 2 / Col 3)	(Col 2 / Col 3)	Revenue to Fund Col 4	Fac.	Rate	(Col 4 / Col 5)	(L5583 Col Based on Col 7)	(Col 7 / Col 8)	LOB Mill	25% to 30%	(Col 11 / Col 12)	Rate	Col To 25% (10-13-14)	BOA (Column 3-4-8-12)		
D0238	MARMATON VALLEY	ALLEN	372.3	112,880	300	0	0.000	0	0	0.000	0	9.19	149,884	377	9,947	19,280	38,387	NO	877
D0237	HOLA	ALLEN	1,427.9	387,257	269	0	0.000	0	0	0.000	0	15.96	410,125	285	10,185	0,070	25,805	NO	555
D0238	HUMBOLDT	ALLEN	524.5	154,140	294	0	0.000	0	0	0.000	0	14.73	183,280	269	9,194	8,690	32,574	NO	643
D0345	GARNETT	ANDERSON	1,041.5	283,332	259	0	0.000	0	0	0.000	0	12.43	333,242	308	5,883	5,850	28,085	NO	597
D0479	CREST	ANDERSON	236.0	78,028	331	0	0.000	0	0	0.000	0	8.1	101,481	430	8,959	17,150	32,209	NO	781
D0377	ATCHISON CO COMM SCHOOLS	ATCHISON	741.0	299,724	243	0	0.000	0	0	0.000	0	10.21	294,020	248	6,885	13,600	30,778	NO	629
D0409	ATCHISON PUBLIC SCHOOLS	ATCHISON	1,565.2	425,512	272	0	0.000	0	0	0.000	0	15.84	428,168	272	5,920	1,160	22,820	NO	544
D0254	BARBER COUNTY NORTH	BARBER	687.0	168,807	272	0	0.000	0	0	0.000	0	10.01	207,598	354	4,844	11,820	26,474	NO	626
D0255	SOUTH BARBER	BARBER	287.0	82,264	311	0	0.000	0	0	0.000	0	11.34	104,726	292	4,998	12,950	29,248	NO	702
D0354	CLAFIN	BARTON	287.3	82,318	278	0	0.000	0	0	0.000	0	12.88	114,152	384	4,240	12,070	32,990	NO	661
D0355	ELLINWOOD PUBLIC SCHOOLS	BARTON	613.8	136,784	248	0	0.000	0	0	0.000	0	12.91	175,564	242	8,185	13,410	35,203	NO	698
D0428	GREAT BEND	BARTON	3,042.8	802,185	287	0	0.000	0	0	0.000	0	13.18	745,173	245	6,894	0,000	28,144	NO	841
D0421	HOISINGTON	BARTON	612.8	174,810	283	0	0.000	0	0	0.000	0	20.22	212,465	246	7,302	3,230	31,532	NO	631
D0234	FORT SCOTT	BOURBON	1,358.8	478,422	244	0	0.000	0	0	0.000	0	12.02	485,948	248	7,538	2,850	22,408	NO	492
D0225	UNIONTOWN	BOURBON	430.0	136,410	315	0	0.000	0	0	0.000	0	12.81	184,850	242	12,821	12,840	37,271	NO	638
D0415	MIAWATHA	BROWN	888.3	264,828	259	0	0.000	0	0	0.000	0	14.33	307,852	247	6,258	8,820	27,808	NO	646
D0420	SOUTH BROWN COUNTY	BROWN	657.8	227,837	248	0	0.000	0	0	0.000	0	23.32	230,503	251	11,842	0,730	35,992	NO	497
D0205	BLUESTEM	BUTLER	715.8	184,703	264	0	0.000	0	0	0.000	0	12.97	243,910	241	8,601	8,870	29,241	NO	399
D0206	REMINGTON-WHITEWATER	BUTLER	323.7	143,897	276	0	0.000	0	0	0.000	0	17.85	183,205	259	6,296	3,840	27,786	NO	624
D0375	CIRCLE	BUTLER	1,497.7	308,861	206	0	0.000	0	0	0.000	0	13.71	408,021	271	3,627	8,000	17,337	NO	477
D0385	ANDOVER	BUTLER	3,643.2	810,407	188	0	0.000	0	884,820	5.713	243	13.19	844,820	242	5,713	0,010	19,513	NO	583
D0384	ROSE HILL PUBLIC SCHOOLS	BUTLER	1,741.5	323,326	187	0	0.000	0	0	0.000	0	14.42	445,628	256	9,814	0,000	24,244	NO	442
D0396	DOUGLASS PUBLIC SCHOOLS	BUTLER	828.2	208,152	251	0	0.000	0	0	0.000	0	18.58	272,226	259	13,210	4,330	34,120	NO	590

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D0402	AUGUSTA	BUTLER	2,112.0	427,951	203	0	0.000	0	0	0.000	0	16.26	512,679	242	7,802	0,210	24,302	NO	445
D0490	EL DORADO	BUTLER	2,143.0	483,151	225	0	0.000	0	0	0.000	0	18.01	526,179	246	5,540	0,120	20,989	NO	471
D0492	FENHILLS	BUTLER	318.0	85,875	249	0	0.000	0	0	0.000	0	14.34	119,228	374	7,858	12,822	36,016	NO	843
D0284	CHASE COUNTY	CHASE	451.0	128,492	283	0	0.000	0	0	0.000	0	14.26	184,506	382	4,254	5,299	24,004	NO	645
D0285	CEDAR VALE	CHAUTAUQUA	184.5	61,861	378	0	0.000	0	0	0.000	0	4.04	76,522	459	9,747	28,246	43,027	NO	825
D0286	CHAUTAUQUA COUNTY	CHAUTAUQUA	429.0	128,139	301	0	0.000	0	0	0.000	0	7.22	183,893	339	16,844	18,140	27,044	NO	860
D0401	RIVERTON	CHEROKEE	818.8	222,485	272	0	0.000	0	0	0.000	0	15.12	282,275	321	10,199	5,270	20,585	NO	592
D0482	COLUMBUS	CHEROKEE	1,209.0	352,894	276	0	0.000	0	0	0.000	0	18.96	369,902	308	6,274	0,000	28,234	NO	582
D0499	GALENA	CHEROKEE	754.5	222,001	309	0	0.000	0	0	0.000	0	22.81	227,871	315	18,031	0,180	41,801	NO	824
D0508	BAXTER SPRINGS	CHEROKEE	855.0	224,200	282	0	0.000	0	0	0.000	0	10.89	253,879	303	11,856	0,000	21,890	NO	565
D0103	GHELIN	CHEYENNE	158.8	58,182	354	0	0.000	0	0	0.000	0	9.25	72,254	456	4,018	8,330	18,696	NO	811
D0287	ST FRANCIS COMMUNITY	CHEYENNE	326.0	91,450	281	0	0.000	0	0	0.000	0	9.3	124,408	382	4,811	8,370	20,281	NO	662
D0219	SCHOOLS MINNEOLA	CLARK	268.1	79,320	299	0	0.000	0	0	0.000	0	20.02	99,278	373	3,420	2,740	24,180	NO	872
D0220	ASHLAND	CLARK	218.4	78,098	352	0	0.000	0	0	0.000	0	12.87	93,166	421	4,100	2,922	21,020	NO	782
D0379	CLAY CENTER	CLAY	1,371.8	310,740	229	0	0.000	0	0	0.000	0	16.28	345,817	287	7,121	1,050	25,041	NO	510
D0322	CONCORDIA	CLOUD	1,058.3	294,210	278	0	0.000	0	0	0.000	0	19.24	325,819	318	7,734	4,787	27,554	NO	594
D0324	SOUTHERN CLOUD	CLOUD	234.0	74,292	317	0	0.000	0	0	0.000	0	17.8	95,841	410	9,857	5,540	29,287	NO	727
D0242	LEBO-MAVERLY	COFFEY	394.9	147,822	281	0	0.000	0	0	0.000	0	21.87	198,288	320	8,375	3,720	33,968	NO	511
D0244	BURLINGTON	COFFEY	846.0	225,886	287	0	0.000	0	0	0.000	0	3.27	278,843	331	0,878	0,000	3,946	NO	508
D0245	LEROY-GRIDLEY	COFFEY	258.0	81,738	317	0	0.000	0	0	0.000	0	12.24	108,091	411	5,822	11,750	20,722	NO	728
D0300	COMANCHE COUNTY	COMANCHE	308.5	89,140	289	0	0.000	0	0	0.000	0	11.84	117,297	381	2,722	0,810	15,072	NO	689
D0483	CENTRAL	COWLEY	346.1	98,218	277	0	0.000	0	0	0.000	0	18.09	124,505	340	9,728	8,429	25,246	NO	637
D0485	WINFIELD	COWLEY	2,481.7	802,749	243	0	0.000	0	0	0.000	0	14.89	127,470	348	9,708	11,280	25,778	NO	819
D0470	ARKANSAS CITY	COWLEY	2,821.8	809,878	286	0	0.000	0	0	0.000	0	17.50	624,923	256	7,252	0,000	24,842	NO	498
D0471	DEXTER	COWLEY	225.8	89,254	308	0	0.000	0	0	0.000	0	19.78	790,480	258	10,564	1,010	20,898	NO	544
D0248	NORTHEAST	CRAWFORD	877.0	178,003	310	0	0.000	0	0	0.000	0	3.91	89,559	382	14,901	29,890	48,471	NO	701
D0247	CHEROKEE	CRAWFORD	795.0	217,916	274	0	0.000	0	0	0.000	0	18.83	184,228	337	13,894	7,492	40,614	NO	847
D0248	GRAND	CRAWFORD	1,037.5	237,820	248	0	0.000	0	0	0.000	0	15.73	281,911	328	10,518	8,100	21,848	NO	604
D0249	FRONTENAC PUBLIC	CRAWFORD	742.5	177,098	240	0	0.000	0	0	0.000	0	17.08	318,824	305	9,739	4,420	21,219	NO	553
D0250	SCHOOLS PITTSBURG	CRAWFORD	2,474.8	704,123	285	0	0.000	0	0	0.000	0	8.88	227,193	308	12,080	13,860	34,740	NO	546
D0284	OBERLIN	DECATUR	422.5	117,221	272	0	0.000	0	0	0.000	0	21.88	884,278	288	5,180	0,150	26,990	NO	553
D0295	PRAIRIE HEIGHTS	DECATUR	30.5	21,220	698	0	0.000	0	0	0.000	0	18.29	153,932	354	5,828	9,770	28,498	NO	828
												10.80	20,745	975	4,819	1,890	17,288	YES	1,871



D0393	SOLOMON	DICKINSON	403.4	104,613	259	0	0.000	0	0	0.000	0	8.74	142,100	352	8,135	14,660	31,535	NO	612
D0435	ARLENE	DICKINSON	1,468.7	306,043	217	0	0.000	0	0	0.000	0	18.82	373,031	285	6,864	9,000	23,844	NO	482
D0452	DOMPHAN	DICKINSON	855.9	231,880	243	0	0.000	0	0	0.000	0	17.25	309,446	324	8,442	3,290	26,982	NO	566
D0461	RURAL VISTA	DICKINSON	428.8	111,494	281	0	0.000	0	0	0.000	0	10.07	181,594	355	7,993	14,200	22,223	NO	616
D0487	HERINGTON	DICKINSON	356.9	130,088	287	0	0.000	0	0	0.000	0	19.98	185,276	326	11,325	9,350	31,742	NO	583
D0498	WATHERA	DOMPHAN	374.5	97,277	250	0	0.000	0	0	0.000	0	7.96	129,874	347	8,339	15,860	33,378	NO	607
D0425	HIGHLAND	DOMPHAN	280.5	74,002	283	0	0.000	0	0	0.000	0	8.86	194,088	418	8,809	14,790	38,499	NO	713
D0429	TROY PUBLIC	DOMPHAN	372.0	104,578	281	0	0.000	0	0	0.000	0	18.04	132,878	359	11,484	5,460	32,884	NO	640
SCHOOLS																			
D0433	MIDWAY SCHOOLS	DOMPHAN	222.0	74,771	370	0	0.000	0	0	0.000	0	0	92,226	457	6,165	30,830	36,995	NO	827
D0446	ELWOOD	DOMPHAN	281.0	104,495	359	0	0.000	0	0	0.000	0	8.25	117,377	403	9,228	17,450	35,938	NO	782
D0348	BALDWIN CITY	DOUGLAS	1,207.1	270,224	207	0	0.000	0	0	0.000	0	19.81	373,852	286	8,248	9,000	28,039	NO	493
D0491	EUDORA	DOUGLAS	1,524.7	279,204	219	0	0.000	0	0	0.000	0	17.23	358,892	291	7,843	9,000	35,173	NO	509
D0497	LAWRENCE	DOUGLAS	9,742.2	2,284,603	231	0	0.000	0	1,531,186	157	14.05	2,468,655	254	2,882	6,170	17,202	NO	642	
D0347	KINSLEY-OFFERLE	EDWARDS	319.8	120,879	278	0	0.000	0	0	0.000	0	19.19	124,852	381	5,920	8,260	33,370	NO	768
D0902	LEWIS	EDWARDS	139.5	51,881	272	0	0.000	0	0	0.000	0	19.58	66,547	478	4,411	9,200	20,311	NO	848
D0242	WEST ELK	ELK	431.3	181,854	352	0	0.000	0	0	0.000	0	19.28	187,207	388	7,843	12,328	34,543	NO	740
D0283	ELK VALLEY	ELK	302.0	81,873	495	0	0.000	0	0	0.000	0	3.22	86,834	440	10,998	21,430	34,768	NO	846
D0188	ELLIS	ELLIS	374.2	162,275	273	0	0.000	0	0	0.000	0	17.18	131,709	352	5,883	6,210	29,273	NO	825
D0432	VICTORIA	ELLIS	264.8	69,284	262	0	0.000	0	0	0.000	0	21.8	101,284	343	5,522	9,000	37,222	NO	645
D0498	HAYE	ELLIS	2,905.1	883,757	228	0	0.000	0	0	0.000	0	15.51	770,012	265	4,161	9,000	19,701	NO	484
D0327	ELLSWORTH	ELLSWORTH	580.0	146,288	248	0	0.000	0	0	0.000	0	16.86	210,260	357	7,873	8,450	20,783	NO	605
D0318	LORRAINE	ELLSWORTH	428.0	126,272	297	0	0.000	0	0	0.000	0	16.71	161,816	380	4,023	2,230	20,963	NO	877
D0243	HOLCOMB	FRINNEY	851.0	343,326	387	0	0.000	0	0	0.000	0	3.12	281,283	307	1,680	9,430	7,230	NO	584
D0457	GARDEN CITY	FRINNEY	8,370.8	2,708,172	248	0	0.000	0	0	0.000	0	14.81	1,780,864	297	6,096	1,090	31,996	NO	645
D0011	SPEARVILLE	FORD	341.0	83,732	246	0	0.000	0	0	0.000	0	7.89	119,006	349	8,704	9,000	24,874	NO	834
D0443	DODGE CITY	FORD	3,874.1	3,180,582	362	0	0.000	0	0	0.000	0	16.27	1,538,961	271	11,117	15,820	34,827	NO	595
D0459	BUCKLIN	FORD	254.0	86,287	240	0	0.000	0	0	0.000	0	11.52	162,099	402	5,735	10,330	27,845	NO	742
D0287	WEST FRANKLIN	FRANKLIN	876.3	244,738	278	0	0.000	0	0	0.000	0	16.6	296,872	329	8,948	3,830	28,178	NO	618
D0288	CENTRAL HEIGHTS	FRANKLIN	615.8	163,846	266	0	0.000	0	0	0.000	0	5.42	216,482	352	10,778	15,873	31,189	NO	618
D0285	WELLSVILLE	FRANKLIN	798.8	189,952	234	0	0.000	0	0	0.000	0	19.44	282,466	316	7,178	9,199	26,800	NO	550
D0280	OTTAWA	FRANKLIN	2,330.7	824,564	234	0	0.000	0	0	0.000	0	15.79	878,930	348	8,449	9,000	22,205	NO	472
D0475	JUNCTION CITY	GEARY	6,078.1	2,084,152	343	0	0.000	0	0	0.000	8	17.19	1,822,878	251	13,274	9,000	30,564	NO	583
D0291	GRINNELL PUBLIC	GOVE	120.0	43,208	380	0	0.000	0	0	0.000	0	6.08	43,064	526	6,686	27,074	33,816	NO	886
SCHOOLS																			
D0281	WHEATLAND	GOVE	188.0	49,086	372	0	0.000	0	0	0.000	0	8.27	85,276	458	7,075	25,750	36,095	NO	830
D0292	QUINCY PUBLIC	GOVE	329.5	102,398	311	0	0.000	0	0	0.000	0	27.37	128,893	394	9,165	5,900	16,536	NO	728
SCHOOLS																			

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D0281	HILL CITY	GRAHAM	407.1	114,983	282	0	0.000	0	0	0.000	0	8.57	186,584	458	6,480	19,340	35,390	NO	741
D0214	ULYSSES	GRANT	1,891.1	505,359	236	0	0.000	0	0	0.000	0	5.82	428,702	259	1,507	0.000	7,287	NO	557
D0102	CIMARRON-ENSIGN	GRAY	647.2	226,543	347	0	0.000	0	0	0.000	0	8.65	219,223	339	8,806	13,730	31,188	NO	845
D0371	MONTEZUMA	GRAY	242.1	103,838	428	0	0.000	0	0	0.000	0	16.5	54,786	362	8,282	2,820	28,702	NO	820
D0416	COPELAND	GRAY	115.3	67,424	584	0	0.000	0	0	0.000	0	18.85	59,824	519	2,236	0.000	23,888	NO	1,503
D0477	INGALLE	GRAY	251.1	115,910	444	0	0.000	0	0	0.000	0	0	0	0	0	0	0	NO	840
D0200	GREELEY COUNTY	GREELEY	289.7	108,504	402	0	0.000	0	0	0.000	0	12.3	100,187	399	6,252	39,400	36,752	NO	788
D0288	MADISON-HARPER	GREENWOOD	242.5	79,818	328	0	0.000	0	0	0.000	0	13.08	101,516	419	8,180	14,270	36,420	NO	747
D0349	EUREKA	GREENWOOD	876.0	201,179	296	0	0.000	0	0	0.000	0	6.00	50,007	329	7,654	28,440	43,844	NO	955
D0390	HAMILTON	GREENWOOD	109.5	45,589	416	0	0.000	0	0	0.000	0	15.58	231,426	343	7,757	5,890	29,427	NO	639
D0484	SYRACUSE	HAMILTON	488.0	208,320	446	0	0.000	0	0	0.000	0	7.24	168,118	359	2,378	3,840	13,258	NO	905
D0261	ANTHONY-HARPER	HARPER	905.1	263,358	390	0	0.000	0	0	0.000	0	15.67	305,869	398	7,474	1,620	24,764	NO	627
D0511	ATTICA	HARPER	128.5	44,734	348	0	0.000	0	0	0.000	0	18.95	59,866	466	5,815	4,800	29,581	NO	814
D0389	BURRTON	HARVEY	254.7	80,093	314	0	0.000	0	0	0.000	0	23.1	96,884	379	7,484	0,780	31,324	NO	694
D0373	NEWTON	HARVEY	3,465.3	907,498	282	0	0.000	0	0	0.000	0	14.83	880,208	245	6,995	1,320	73,143	NO	507
D0439	SEDGWICK PUBLIC SCHOOLS	HARVEY	520.5	116,102	323	0	0.000	0	0	0.000	0	7.98	168,848	325	13,803	16,340	38,103	NO	548
D0440	HALSTEAD	HARVEY	687.5	176,447	287	0	0.000	0	0	0.000	0	12.94	231,318	337	7,795	8,130	29,865	NO	893
D0462	HESSTON	HARVEY	787.5	180,272	235	0	0.000	0	0	0.000	0	18.23	241,708	319	7,160	1,800	27,260	NO	550
D0374	SUBLETFE	HASKELL	478.9	193,288	408	0	0.000	0	0	0.000	0	8.17	162,646	241	1,840	0,910	11,020	NO	747
D0107	SATANTA	HASKELL	389.5	198,087	509	0	0.000	0	0	0.870	0	4.43	141,444	383	1,853	1,020	6,803	NO	872
D0227	JETHORE	HODGEMAN	81.3	37,485	409	0	0.000	0	0	0.000	0	18.83	106,048	354	7,167	10,350	34,447	NO	840
D0228	HANSTON	HODGEMAN	237.0	82,180	277	0	0.000	0	0	0.000	0	15.87	82,700	576	5,908	0.000	21,778	NO	866
D0225	NORTH JACKSON	JACKSON	421.0	110,728	263	0	0.000	0	0	0.000	0	11.44	131,970	381	11,523	12,410	33,973	NO	624
D0336	HOLTON	JACKSON	1,111.0	295,741	291	0	0.000	0	0	0.000	0	20.45	328,288	298	10,049	0.000	30,489	NO	528
D0337	ROYAL VALLEY	JACKSON	324.5	250,658	271	0	0.000	0	0	0.000	0	16.78	239,204	323	14,103	0.000	33,203	NO	594
D0338	VALLEY FALLS	JEFFERSON	431.4	104,819	242	0	0.000	0	0	0.000	0	14.5	147,837	343	11,380	8,270	32,850	NO	583
D0339	JEFFERSON COUNTY	JEFFERSON	498.3	124,789	254	0	0.000	0	0	0.000	0	17.33	173,448	354	10,871	8,280	34,801	NO	608
D0348	NORTH	JEFFERSON	948.5	214,483	225	0	0.000	0	0	0.000	0	19.58	232,144	309	8,837	0.000	23,217	NO	535
D0441	JEFFERSON WEST	JEFFERSON	816.8	180,512	293	0	0.000	0	0	0.000	0	16.96	228,261	370	10,230	3,450	30,880	NO	664
D0442	OSKALOOSA PUBLIC SCHOOLS	JEFFERSON	581.6	143,710	258	0	0.000	0	0	0.000	0	13.88	195,845	248	8,177	9,810	31,987	NO	604
D0343	MELROTH	JEFFERSON	865.0	228,583	247	0	0.000	0	0	0.000	0	17.36	309,137	320	8,232	2,440	28,022	NO	588
D0344	PERRY PUBLIC SCHOOLS	JEFFERSON	317.5	61,498	183	0	0.000	0	0	0.000	0	13.39	62,276	517	4,200	0.000	17,689	NO	871
D0104	WHITE ROCK	JEWELL	122.5	43,473	355	0	0.000	0	0	0.000	0	17.00	83,797	294	8,134	10,850	37,334	NO	677
D0278	MANHATTAN	JEWELL	172.5	68,107	348	0	0.000	0	0	0.000	0	24.44	79,423	474	7,541	8,470	40,451	NO	819
D0279	JEWELL	JEWELL	161.0	58,107	348	0	0.000	0	0	0.000	0	0	0	0	0	0	0	NO	819

D0228	BLUE VALLEY	JOHNSON	19,289.0	3,220,406	175	8,124,420	4,801	497	4,884,221	2,570	256	8.5	4,864,221	256	2,570	0.000	11,170	NO	1,254
D0230	SPRING HILL	JOHNSON	1,603.0	290,533	186	0	0.000	0	328,975	3,905	205	13.68	421,782	282	5,006	0.000	18,686	NO	653
D0231	GARDNER-	JOHNSON	3,408.3	646,340	180	0	0.000	0	287,432	1,328	74	17.08	856,642	252	4,426	0.000	21,986	NO	518
EDGERTON-LANTOSH																			
D0232	DESOTO	JOHNSON	4,553.1	913,281	201	1,023,627	3,516	225	1,212,987	4,188	287	12.82	1,213,867	287	4,186	0.000	20,966	NO	529
D0233	GLATHE	JOHNSON	22,480.2	4,820,223	206	12,550,114	8,514	558	6,240,581	4,260	279	17.37	6,240,581	279	4,260	0.020	21,630	NO	1,323
D0317	SHAWNEE MISSION	JOHNSON	27,874.9	3,225,772	186	0	0.000	0	6,838,862	2,374	245	7.76	6,838,862	245	2,374	0.030	9,474	YES	678
PUBLIC SCHOOL																			
D0215	LARN	KEARNY	842.5	208,546	321	0	0.000	0	0	0.000	0	0.00	218,305	336	1,205	0.020	6,585	NO	627
D0216	DEERFIELD	KEARNY	325.1	190,750	283	0	0.000	0	0	0.000	0	0.25	121,256	361	1,974	0.000	8,221	NO	946
D0331	KINGMAN-NORWICH	KINGMAN	1,123.3	283,800	258	0	0.000	0	0	0.000	0	14.26	348,275	317	5,886	0.200	25,248	NO	576
D0332	CUNNINGHAM	KINGMAN	222.0	75,561	320	0	0.000	0	0	0.000	0	8.37	102,312	447	2,696	2.410	13,476	NO	777
D0422	GREENSBURG	KIOWA	284.7	84,040	281	0	0.000	0	0	0.000	0	16.72	197,489	360	4,650	0.020	21,590	NO	641
D0424	MULLINVILLE	KIOWA	144.6	31,829	369	0	0.000	0	0	0.000	0	13.72	82,802	428	4,745	2.890	21,245	NO	818
D0474	HAVLAND	KIOWA	189.5	54,079	319	0	0.000	0	0	0.000	0	17.3	73,452	433	4,747	3.709	26,247	NO	752
D0503	PARSONS	LABETTE	1,484.9	396,673	268	0	0.000	0	0	0.000	0	16.46	398,802	269	8,243	0.000	21,803	NO	537
D0604	OSWEGO	LABETTE	484.8	140,636	285	0	0.000	0	0	0.000	0	21.68	184,465	341	14,351	0.000	38,291	NO	128
D0905	CHETOPA	LABETTE	293.2	105,740	261	0	0.000	0	0	0.000	0	23.71	106,800	364	15,732	0.210	39,833	NO	724
D0508	LABETTE COUNTY	LABETTE	1,841.7	361,888	232	0	0.000	0	0	0.000	0	16.22	447,182	272	10,491	0.000	25,821	NO	908
D0448	HEALY PUBLIC	LANE	117.5	45,458	400	0	0.000	0	0	0.000	0	23.96	56,428	460	8,415	0.000	34,775	NO	880
SCHODD3																			
D0482	DIXTON	LANE	241.3	77,385	321	0	0.000	0	0	0.000	0	13.49	95,725	387	4,344	5.289	23,424	NO	717
D0307	FT LEAVENWORTH	LEAVENWORTH	1,843.0	536,882	339	0	0.000	0	0	0.000	0	18.59	436,210	265	327,770	0.000	347,460	NO	804
H																			
D0449	EASTON	LEAVENWORTH	708.0	159,139	225	0	0.000	0	0	0.000	0	13.8	239,252	338	8,627	6.150	28,377	NO	564
H																			
D0453	LEAVENWORTH	LEAVENWORTH	3,360.8	1,002,045	233	0	0.000	0	0	0.000	0	14.97	1,000,111	253	5,060	0.000	20,950	NO	505
H																			
D0458	BASEHOR-LINWOOD	LEAVENWORTH	3,026.0	316,158	168	0	0.000	0	386,604	3,294	181	13.64	486,410	245	5,406	0.000	19,040	NO	583
H																			
D0464	TOHANGOXIE	LEAVENWORTH	1,580.0	268,259	185	0	0.000	0	0	0.000	0	13.32	427,827	274	6,271	2.490	22,051	NO	459
H																			
D0469	LANSING	LEAVENWORTH	2,080.6	317,433	152	0	0.000	0	227,214	2,829	109	16.81	493,843	326	6,150	0.230	23,180	NO	497
H																			
D0298	LINCOLN	LINCOLN	358.3	109,588	306	0	0.000	0	0	0.000	0	18.06	123,644	373	8,064	7.800	32,524	NO	678
D0289	SYLVAN GROVE	LINCOLN	162.0	31,474	318	0	0.000	0	0	0.000	0	4.74	71,839	442	5,824	21,400	31,984	NO	760
D0244	PLEASANTON	LINN	402.5	113,880	284	0	0.000	0	0	0.000	0	12.27	138,252	345	12,610	9.570	34,480	NO	630
D0246	JAYHAWK	LINN	564.0	186,433	295	0	0.000	0	0	0.000	0	12.07	204,527	343	7,824	4,618	32,104	NO	828

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DD42	MEMAWA VALLEY SCHOOLS	484.9	119,189	228	0	0.000	0	0	0.000	0	11.21	184,832	228	6,877	13,810	31,287	NO	577
DD451	MEMAWA	227.0	62,337	277	0	0.000	0	0	0.000	0	7.3	83,234	411	11,487	18,430	37,217	NO	884
DD191	ERNEST PAUL SCHOOLS	1,070.4	284,146	285	0	0.000	0	0	0.000	0	32.85	330,558	317	3,011	8,200	28,071	NO	533
DD173	CHANDLER SCHOOLS	1,782.2	450,199	251	0	0.000	0	0	0.000	0	16.48	483,543	261	5,138	9,000	25,382	NO	512
DD168	WESTERN PLAINS	188.5	61,712	285	0	0.000	0	0	0.000	0	5.83	98,887	521	5,234	15,430	24,824	NO	847
DD169	WESTERN PLAINS	284.0	72,740	143	0	0.000	0	0	0.000	0	7.28	103,772	592	2,090	6,000	12,986	NO	1,037
DD202	HES WELLS CITY	284.0	72,740	274	0	0.000	0	0	0.000	0	7.28	103,772	592	2,090	6,000	12,986	NO	1,037
DD211	HES WELLS CITY	549.4	178,160	274	0	0.000	0	0	0.000	0	15.18	222,277	342	10,584	7,430	23,824	NO	817
DD12	NORTHERN VALLEY SCHOOLS	184.5	67,688	345	0	0.000	0	0	0.000	0	18.2	83,355	423	8,200	13,370	40,270	NO	797
DD13	NORTHERN VALLEY SCHOOLS	31.0	24,352	421	0	0.000	0	0	0.000	0	17.21	34,883	254	3,778	6,000	21,208	NO	873
DD100	OSAGE CITY	721.5	197,211	278	0	0.000	0	0	0.000	0	23.3	236,688	224	5,812	22,200	34,542	NO	524
DD101	OSAGE CITY	428.0	119,213	279	0	0.000	0	0	0.000	0	18.1	156,016	393	4,250	15,880	33,820	NO	608
DD102	OSAGE CITY	1,382.0	311,642	279	0	0.000	0	0	0.000	0	18.12	125,058	371	11,628	12,220	35,848	NO	513
DD104	BURLINGAME	337.0	84,390	342	0	0.000	0	0	0.000	0	12.18	104,282	286	7,281	13,240	32,781	NO	744
DD108	OSAGE CITY	283.0	81,239	347	0	0.000	0	0	0.000	0	12.51	144,521	274	8,212	12,860	33,712	NO	482
DD123	OSBORNE COUNTY	384.5	116,877	308	0	0.000	0	0	0.000	0	14.28	183,024	288	6,784	10,180	31,424	NO	613
DD129	NORTHERN VALLEY SCHOOLS	521.0	137,051	284	0	0.000	0	0	0.000	0	16.83	208,748	228	8,738	2,780	30,158	NO	562
DD140	TWIN VALLEY SCHOOLS	814.0	147,787	254	0	0.000	0	0	0.000	0	18.72	308,881	224	7,706	3,280	31,726	NO	608
DD188	PAYHER HEIGHTS	1,070.4	284,146	352	0	0.000	0	0	0.000	0	13.78	308,881	224	7,706	3,280	31,726	NO	608
DD189	PAYHER HEIGHTS	1,772.0	452,408	352	0	0.000	0	0	0.000	0	13.78	308,881	224	7,706	3,280	31,726	NO	608
DD224	EASTERN HEIGHTS	182.0	55,142	383	0	0.000	0	0	0.000	0	13.18	70,983	487	9,140	20,780	42,110	NO	833
DD225	PHILLIPS	182.0	55,142	389	0	0.000	0	0	0.000	0	22.29	250,810	345	4,887	6,000	20,877	NO	828
DD226	PHILLIPS	182.0	55,142	389	0	0.000	0	0	0.000	0	22.29	250,810	345	4,887	6,000	20,877	NO	828
DD228	PHILLIPS	182.0	55,142	389	0	0.000	0	0	0.000	0	22.29	250,810	345	4,887	6,000	20,877	NO	828
DD232	WABEHOPTAWATOMI	1,280.4	282,503	231	0	0.000	0	0	0.000	0	14.1	370,464	285	7,198	2,710	28,828	NO	231
DD233	WABEHOPTAWATOMI	1,280.4	282,503	231	0	0.000	0	0	0.000	0	14.1	370,464	285	7,198	2,710	28,828	NO	231
DD231	WABEHOPTAWATOMI	1,842.5	274,012	237	0	0.000	0	0	0.000	0	6.74	333,849	218	1,219	6,020	7,479	NO	271
DD232	WABEHOPTAWATOMI	370.0	92,346	239	0	0.000	0	0	0.000	0	16.24	122,482	298	8,027	13,110	36,487	NO	817
DD233	WHEATON	784.6	181,720	286	0	0.000	0	0	0.000	0	12.22	243,310	325	10,978	10,280	32,336	NO	291

D0382	PRATT	PRATT	1,127.8	290,982	258	0	0.000	0	0	0.000	0	18.2	326,487	239	5,924	0.000	21,724	NO	556
D0438	SKYLINE SCHOOLS	PRATT	418.2	114,718	274	0	0.000	0	0	0.000	0	13.2	152,782	365	7,241	8,220	28,891	NO	538
D0103	RAWLINS COUNTY	RAWLINS	348.3	102,023	294	0	0.000	0	0	0.000	0	22.9	166,303	492	6,901	6,610	26,411	NO	774
D0386	MULTICHASED PUBLIC SCHOOLS	RENO	4,640.7	1,169,874	230	0	0.000	0	0	0.000	0	14.07	1,120,526	244	8,847	0.820	26,837	NO	494
D0309	NICKERSON	RENO	1,102.9	295,150	248	0	0.000	0	0	0.000	0	19.48	343,633	312	5,828	2,870	27,956	NO	579
D0310	FAIRFIELD	RENO	377.0	121,895	223	0	0.000	0	0	0.000	0	17.06	146,213	280	4,349	4,980	27,018	NO	715
D0311	PRETTY PRAIRIE	REMO	298.8	77,479	253	0	0.000	0	0	0.000	0	17.22	113,089	378	7,715	5,230	30,165	NO	638
D0312	HAVEN PUBLIC SCHOOLS	REMO	1,042.8	283,055	248	0	0.000	0	0	0.000	0	19.87	331,281	312	6,614	1,370	27,854	NO	558
D0313	SUHLER	RENO	2,181.8	466,258	216	0	0.000	0	0	0.000	0	14.56	552,290	268	6,058	0.070	19,538	NO	471
D0428	PINE VALLEY	REPUBLIC	260.5	82,828	317	0	0.000	0	0	0.000	0	14.85	104,377	493	6,393	12,890	27,822	NO	720
D0437	HELLENVILLE	REPUBLIC	459.0	132,811	290	0	0.000	0	0	0.000	0	19.3	187,307	265	6,436	2,850	29,986	NO	555
D0435	HILLCREST RURAL SCHOOLS	REPUBLIC	118.0	46,271	381	0	0.000	0	0	0.000	0	9.25	58,100	601	6,183	8,350	24,783	NO	802
D0376	STERLING	RICE	584.3	142,898	284	0	0.000	0	0	0.000	0	17.42	174,414	348	7,359	1,580	26,359	NO	629
D0401	CHASE	RICE	187.7	82,808	428	0	0.000	0	0	0.000	0	18.48	72,837	493	8,437	7,400	31,427	NO	519
D0405	LYONS	RICE	840.1	231,315	382	0	0.000	0	0	0.000	0	19.28	274,695	323	6,480	8,000	27,760	NO	706
D0444	LITTLE RIVER	RICE	281.0	81,772	289	0	0.000	0	0	0.000	0	14.06	108,289	388	4,389	4,920	23,268	NO	674
D0378	RILEY COUNTY	RILEY	848.0	197,548	244	0	0.000	0	0	8.000	0	20.25	216,888	236	9,792	2,000	32,042	NO	580
D0383	MANHATTAN	RILEY	4,860.4	1,151,315	233	0	0.000	0	77.122	0.220	16	14.8	1,285,375	258	3,663	0.000	18,463	NO	507
D0384	BLUE VALLEY	RILEY	244.2	70,318	288	0	0.000	0	0	0.000	0	18.72	101,220	414	7,850	10,330	24,800	NO	702
D0369	PALCO	ROOKS	142.3	84,240	381	0	0.000	0	0	0.000	0	9.38	122,723	257	5,274	1,080	24,254	NO	648
D0270	PLAINVILLE	ROOKS	371.0	107,877	291	0	0.000	0	0	0.000	0	17.8	70,171	492	4,228	0.000	13,608	NO	874
D0171	STOCKTON	ROOKS	354.0	107,832	364	0	0.000	0	0	0.000	0	18.54	130,888	270	7,338	8,530	32,408	NO	674
D0305	LADDOSE	RUSH	205.0	86,828	317	0	0.000	0	0	0.000	0	19.77	123,844	406	8,804	7,390	21,864	NO	724
D0403	OTIS-RIESEN	RUSH	218.0	63,508	319	0	0.000	0	0	0.000	0	16.811	95,884	444	5,323	3,750	22,504	NO	783
D0399	PARADISE	RUSSELL	148.0	84,481	388	0	0.000	0	0	0.000	0	17.36	66,103	460	4,060	3,020	24,640	NO	628
D0407	RUSSELL COUNTY	RUSSELL	897.8	258,042	258	0	0.000	0	0	0.000	0	17.28	303,281	304	6,850	2,880	26,800	NO	862
D0305	SALINA	SALINA	7,122.3	1,781,848	252	0	0.000	0	0	0.000	0	17.88	1,853,158	200	5,100	8,000	22,780	NO	812
D0306	SOUTHEAST OF SALINA	SALINA	846.0	198,168	231	0	0.000	0	0	0.000	0	9.37	228,288	234	4,059	10,020	23,448	NO	585
D0307	ELL-SALINA	SALINA	450.8	109,482	243	0	0.000	0	0	0.000	0	17.5	163,884	257	6,550	4,540	22,300	NO	600
D0486	SCOTT COUNTY	SCOTT	894.8	209,926	350	0	0.000	0	0	0.000	0	21.25	289,157	327	4,438	0.220	25,908	NO	677
D0518	WIGHTA	SEDGWICK	42,349.3	15,391,023	240	0	0.000	0	0	0.000	0	16.28	12,388,198	273	5,489	0.040	21,789	YES	613
D0280	DERBY	SEDGWICK	6,326.8	1,376,987	216	0	0.000	0	0	0.000	0	16.63	1,552,488	244	5,712	0.000	21,392	NO	490
D0261	HAYSVILLE	SEDGWICK	4,378.0	984,258	225	0	0.000	0	0	0.000	0	15.23	1,101,457	232	10,004	0.000	26,414	NO	478
D0282	VALLEY CENTER PUBLIC SCHOOLS	SEDGWICK	2,377.0	449,824	188	0	0.000	0	0	0.000	0	13.57	583,274	246	7,057	6,610	21,237	NO	425

D0252	HULVANE	SEDGWICK	1,811.1	349,078	186	0	0.000	0	0	0.000	0	12	448,730	238	9,010	8,840	21,950	ND	425
D0264	CLEARWATER	SEDGWICK	1,249.8	249,283	291	0	0.000	0	0	0.000	0	20.09	250,838	282	8,192	8,220	26,342	ND	483
D0265	GODDARD	SEDGWICK	4,394.4	725,687	177	0	0.000	0	101,151	0.848	25	18.8	1,011,307	247	8,460	8,210	33,270	ND	449
D0266	MAZE	SEDGWICK	3,749.0	1,010,674	176	0	0.000	0	801,811	2,220	87	14.37	1,472,581	257	6,580	6,000	21,130	ND	520
D0287	REHWICK	SEDGWICK	1,923.8	340,789	178	0	0.000	0	0	0.000	0	18.11	486,813	252	6,285	6,000	21,375	ND	430
D0288	CHESEY	SEDGWICK	745.2	146,023	222	0	0.000	0	0	0.000	0	17.88	234,839	316	9,309	8,160	28,009	ND	537
D0480	LIBERAL	SEWARD	4,149.8	1,732,864	428	0	0.000	0	0	0.000	0	10.43	1,024,332	245	6,745	3,150	10,225	NC	874
D0483	KISMET-PLAINS	SEWARD	887.0	388,825	353	0	0.000	0	0	0.000	0	3.8	256,819	085	4,418	18,230	26,608	NC	967
D0345	SEAMAN	SHAWNEE	2,180.0	458,747	198	0	0.000	0	0	0.000	0	17.51	831,569	231	4,372	8,070	21,952	ND	449
D0372	SILVER LAKE	SHAWNEE	729.0	180,548	220	0	0.000	0	0	0.000	0	18.29	234,455	322	9,504	8,220	28,114	ND	542
D0437	AUBURN WASHBURN	SHAWNEE	8,304.8	1,004,123	201	0	0.000	0	1,208,845	2,733	201	12.74	1,280,806	232	3,442	6,120	17,202	NC	654
D0450	SHAWNEE HEIGHTS	SHAWNEE	3,285.7	688,880	196	0	0.000	0	47,223	0.435	20	18.26	840,418	250	5,441	8,000	21,701	NC	467
D0501	TOPICKA PUBLIC SCHOOLS	SHAWNEE	12,963.8	3,842,646	298	0	0.000	0	0	0.000	0	17.88	3,441,527	265	5,851	9,000	23,201	NC	563
D0412	HOXIE COMMUNITY SCHOOLS	SHERIDAN	314.5	92,309	292	0	0.000	0	0	0.000	0	18.21	125,296	386	5,315	1,810	21,225	NC	888
D0352	GOODLAND	SHERMAN	850.6	304,548	320	0	0.000	0	0	0.000	0	14.00	302,376	318	8,892	7,230	27,002	NC	629
D0037	SMITH CENTER	SMITH	423.0	128,868	308	0	0.000	0	0	0.000	0	18.47	189,208	371	8,529	7,380	22,275	NC	677
D0228	WEST SMITH COUNTY	SMITH	182.8	82,300	345	0	0.000	0	0	0.000	0	12.97	81,490	447	9,547	15,580	41,697	NC	781
D0348	STAFFORD	STAFFORD	314.4	151,952	322	0	0.000	0	0	0.000	0	19.02	112,620	361	7,800	3,200	32,789	NC	683
D0330	ST. JOHN HUGSON	STAFFORD	402.9	126,180	313	0	0.000	0	0	0.000	0	8.08	110,848	384	4,010	1,110	20,209	NC	733
D0351	HACKSVILLE	STAFFORD	281.4	100,488	348	0	0.000	0	0	0.000	0	7.23	173,738	372	1,827	1,730	10,887	NC	706
D0452	STANTON COUNTY	STANTON	464.3	197,222	423	0	0.000	0	0	0.000	0	4.23	38,907	411	1,355	8,000	7,585	NC	1,001
D0208	WOSCOW PUBLIC SCHOOLS	STEVENS	228.8	128,094	590	0	0.000	0	0	0.000	0	0	0	0	0	0	0	NC	621
D0210	HUGOTON PUBLIC SCHOOLS	STEVENS	1,823.4	333,240	326	0	0.000	0	0	0.000	0	5.21	302,318	295	1,308	8,250	6,868	NC	621
D0353	WELLINGTON	SUMNER	1,650.7	432,779	252	0	0.000	0	0	0.000	0	18.28	488,250	284	8,348	8,000	27,906	NC	546
D0328	CONWAY SPRINGS	SUMNER	366.5	126,800	242	0	0.000	0	0	0.000	0	16.98	188,859	323	11,229	4,850	32,528	NC	575
D0037	BELLE PLAIN	SUMNER	770.0	222,885	282	0	0.000	0	0	0.000	0	27.46	285,820	345	13,244	6,400	37,204	NC	824
D0356	OXFORD	SUMNER	404.5	112,464	279	0	0.000	0	0	0.000	0	18.38	143,105	264	10,822	4,750	33,882	NC	632
D0350	ARGONIA PUBLIC SCHOOLS	SUMNER	212.2	78,720	361	0	0.000	0	0	0.000	0	3.85	81,801	433	9,196	24,840	39,776	NC	794
D0360	CALDWELL	SUMNER	301.9	88,821	323	0	0.000	0	0	0.000	0	23.91	115,821	385	8,025	6,000	17,325	NC	707
D0309	SOUTH HAVEN	SUMNER	224.0	87,486	351	0	0.000	0	0	0.000	0	9.48	81,862	410	9,483	14,490	33,443	NC	711
D0314	BREWSTER	THOMAS	121.8	48,247	375	0	0.000	0	0	0.000	0	12.28	66,212	514	5,486	3,210	21,156	NC	889
D0318	COLBY PUBLIC SCHOOLS	THOMAS	1,025.4	248,741	244	0	0.000	0	0	0.000	0	20.15	307,848	300	3,828	6,440	28,288	NC	544

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—L. CANDY RUFF, MARK TREASTER, GERALDINE FLAHERTY, DELIA GAICIA, VALDENIA C. WINN, SYDNEY CARLIN, NILE DILLMORE, TOM THUILL, ANN MAH, VAUGHN L. FLORA, OLETHA FAUST-GOUDEAU, MARGARET LONG, NANCY KIRK, MARTI CROW, BRUCE LARKIN, BOB GRANT, JULIE MENGHINI, LOUIS RUIZ, JANICE L. PAULS, MELODY MCCRAY MILLER, ANNIE KUETHER, TOM HOLLAND, EBER PHELPS

Upon unanimous consent, the House referred back to the regular order of business, Introduction of Bills and Concurrent Resolutions.

#### INTRODUCTION OF BILLS AND CONCURRENT RESOLUTIONS

The following bill was thereupon introduced and read by title:

**HB 2532**, An act concerning professional corporations; amending K.S.A. 2004 Supp. 17-2710 and repealing the existing section, by Committee on Federal and State Affairs.

#### REPORT ON ENGROSSED BILLS

**HB 2012, HB 2108, HB 2484, HB 2501** reported correctly engrossed March 25, 2005.

**HB 2103, HB 2155, HB 2232, HB 2265, HB 2326, HB 2336, HB 2341** reported correctly re-engrossed March 25, 2005.

Also, **HB 2507, HB 2530** reported correctly engrossed March 28, 2005.

#### REPORT ON ENROLLED RESOLUTIONS

**HR 6029, HR 6030** reported correctly enrolled and properly signed on March 30, 2005.

#### READING AND CORRECTION OF THE JOURNAL

In the Journal, on page 561, under Motions to Concur and Nonconcur, **HB 2283** should read **HB 2203**.

On motion of Rep. Aurand, the House adjourned until 10:00 a.m., Thursday, March 31, 2005.

JANET E. JONES, *Chief Clerk*.

CHARLENE SWANSON, *Journal Clerk*.



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Present but not voting: None.  
Absent or not voting: Humerickhouse, Showalter.

EXPLANATION OF VOTE

MR. SPEAKER: I vote No on SB 225. This budget is totally irresponsible. Even with no increase in expenditures and an optimistic 4% projected annual growth rate, this budget will leave us with a negative \$56.7 million ending balance in FY 2007 and a negative \$301.2 million ending balance in FY 2008. I cannot in good conscience vote for such an irresponsible budget.—TOM SAWYER

PROTEST

MR. SPEAKER: Under Article 2, Section 10 of the Kansas Constitution, I hereby enter the following protest:

SB 225 is an irresponsible budget that will jeopardize our state's economic well-being and is a threat to our state's credit rating. We are already on a credit rating watch list and this budget only puts us further at risk.

As the following table prepared by the Kansas Legislative Research Department illustrates, this budget leaves our ending balances dangerously low in FY 2006 and would result in budget deficits in FY 2007 and FY 2008.

STATE GENERAL FUND RECEIPTS, EXPENDITURES AND BALANCES  
AS PROJECTED FY 2005 - FY 2008

In Millions

(Reflects FY 2005 and FY 2006 Expenditure Action by Appropriations  
Conference Committee)

	Actual FY 2004	Conference Comm. Rec. FY 2005	Conference Comm. Rec. FY 2006	Projected FY 2007	Projected FY 2008
Beginning Balance	\$ 122.7	327.5	251.6	126.4	(56.7)
Released Encumbrances	2.4	0.0	0.0	0.0	0.0
Receipts (Nov. 2004 Consensus)	4,518.9	4,630.9	4,840.9	4,856.6	4,934.2
Technical Adj. To November 2004 Consensus	0.0	0.0	(35.2)	0.0	0.0
Governor's Recommended Receipt	0.0	1.6	(38.4)	0.0	0.0
Adjustments*					
House Recommended Receipt Adjustments	0.0	(0.5)	(13.5)	0.0	0.0
Additional SCF Receipts (Year-to-date)	0.0	0.0	0.0	0.0	0.0
Additional SCF Revenue Receipts	0.0	0.0	0.0	0.0	0.0
Adjusted Receipts	4,518.9	4,632.0	4,753.8	4,856.6	4,934.2
Total Available	\$ 4,644.0	4,959.5	5,005.4	4,983.0	4,877.5
Less Additional Expend. For School Finance - HB 2447	0.0	0.0	125.2	149.2	215.1
Less Expenditures	4,316.5	4,707.9	4,753.8	4,890.5	4,963.6
Ending Balance	\$ 327.5	251.6	126.4	(56.7)	(301.2)

Ending Balance as Percentage of Expenditures 7.6% 5.3% 2.7% -1.2% -6.1%

\*Includes Governor's Budget Amendment No. 1, issued February 22, 2005

- 1) FY 2005 and FY 2006 expenditures as recommended by the Ways and Means and Appropriations Conference Committee, including \$125.2 million for school finance (H.B. 2247)
- 2) FY 2007 and FY 2008 base receipt and expenditures as projected by the Governor.
- 3) Additional school finance expenditures - HB 2247; FY 2006 - \$125.2 million; FY 2007 - \$149.2 million; and FY 2008 - \$215.1 million (excludes Skills for Success).
- 4) SCF receipts based on the current Consensus Revenue Estimating Group estimate, as adjusted for Conference Committee action.—TOM SAWYER

CONFERENCE COMMITTEE REPORT

MR. PRESIDENT and MR. SPEAKER: Your committee on conference on House amendments to SB 30, submits the following report:

The Senate accedes to all House amendments to the bill, and your committee on conference further agrees to amend the bill, as printed with House Committee amendments, as follows:

On page 1, in line 41 by striking "An"; by striking all in lines 42 and 43;

## Kansas Legislature / Topeka Capital-Journal

Published Tuesday, March 29, 2005

### Schools call plan unequal

Wealthier districts could raise extra dollars through local taxes

By Chris Moon  
*The Capital-Journal*

A plan to increase funding next year for the state's 300 public school districts is ready to finish its skate through the Legislature.

But the proposal, which is expected to hit the governor's desk by the week's end, has been heavily criticized as catering to the well-to-do.

Several provisions in the \$117 million school finance bill were devised to help some of the wealthiest districts in the state. Their focal point was Johnson County and its influential bloc of state lawmakers.

But in Shawnee County, one of those provisions strikes home -- with a thud.

The measure would allow the state's 17 wealthiest school districts to raise more money than their neighbors through local property taxes.

It is the so-called "cost-of-living" weighting, aimed at helping districts pay their teachers better to offset the higher costs of living in those areas. The top beneficiaries are districts in Johnson County. But it also would apply to Auburn-Washburn and Shawnee Heights school districts.

#### HOW AREA DISTRICT HOME VALUES STACK UP

A provision in a school funding bill would allow districts where the average home value is at least 25 percent more than the statewide average to raise an additional amount equal to 5 percent of their state funding through property taxes. The measure would apply to the Auburn-Washburn and Shawnee Heights school districts.

Auburn-Washburn \$171,463

Shawnee Heights \$129,923

Seaman \$124,807

Silver Lake \$122,544

Topeka \$69,545

SOURCE: Kansas State Department of Education  
Critics call the measure unfair and political. And locally, even its beneficiaries don't like it.

"I'm not in favor of it. I never have been," said Auburn-Washburn superintendent Brenda Dietrich. "It's disequalizing. It puts too much burden on the back of local taxpayers."

### **Extra cash**

The Kansas Supreme Court has ordered the Legislature to boost funding for public schools by April 12. Lawmakers are scheduled to end their regular session Friday.

Last Friday, the Senate passed out a \$117 million compromise school finance plan. The measure is slated for House debate Wednesday.

The cost-of-living provision would allow districts where the average home value is at least 25 percent more than the statewide average -- \$100,602 -- to raise additional dollars through local property taxes.

Districts already can raise additional money through property taxes -- up to 25 percent of their state funding. The cost-of-living piece would allow them to raise another 5 percent.

In Auburn-Washburn, that would equate to about \$1 million in additional money. In Shawnee Heights, it would be \$67,000.

The Shawnee Mission school district in Johnson County has the most to gain, \$6.8 million.

The proposal surfaced a year ago, originally affecting 16 school districts in Kansas -- dubbed the "Sweet 16" by Statehouse observers.

But just about every school official in Shawnee County wants it to go away.

"I would not think it's a good idea. It would overburden our taxpayers more," said Becky Lisher, interim superintendent at Shawnee Heights. "The state needs to do something that would help everyone."

### **'Garnishment'**

Critics in the Legislature -- led by Democrats and rural Republicans -- call the measure disequalizing.

They also call it political. Supporters at least partially agree.

Rep. Mike Burgess, R-Topeka, called the cost-of-living provision "a little bit of garnishment" to make the school finance bill appetizing to a majority of House members.

"Are there things like that in the conference committee report? Yes. But we have to get this passed," he said. "Politics are out there. That's the realm we're in."

House Education Chairwoman Kathe Decker, R-Clay Center, said Johnson County schools have been lobbying for increased local property tax authority for years. She said many of those districts, because of their wealth, get the fewest state dollars per student.

The cost-of-living weighting would offset that, she said.

And it wouldn't be mandatory. School boards would levy the tax only if they wanted to. And their action would be subject to protest petition.

Decker admitted the measure was included to bolster the bill's chances -- despite the fact the Supreme Court ordered lawmakers to make school funding decisions based on the cost of education rather than political compromise.

"I know we're not supposed to be political," Decker said. "But we've got to get the votes somehow."

### **Disequalizing**

School officials in Shawnee County blasted the plan.

Of Auburn-Washburn's 417 teachers, 59 percent live in the district. Dietrich said the rest live across the region -- in Topeka, Lawrence, Holton, Manhattan, Wamego, even Hiawatha.

She said their hometowns have little to do with finances. Many families live in other areas because one spouse works there.

Dietrich also said the district's base salary of \$28,000 a year would be enough for a new teacher to rent an apartment in the district. But raising taxes to allow those teachers to buy a home -- at an average price of \$171,000 in Auburn-Washburn -- doesn't make sense, Dietrich said.

"We've just burdened you with a higher cost of living to benefit you," she said.

Elsewhere in the county, superintendents say the cost-of-living provision would put their districts at a competitive disadvantage with Shawnee Heights and Auburn-Washburn, which would have higher salaries to lure teachers to their schools.

"It disequalizes the school districts in our county," said Seaman superintendent Mike Mathes.

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