



## Free Press Viewpoint

### Fixing tax mess Job 1 for Kansas

As the Kansas Legislature opens this week, with the first day of the session Monday and the governor's State of the State speech on Tuesday, we hope the members get down to the business at hand and write a budget that makes some sense of the tax mess left from last year.

As it stands, the Legislature faces a revenue gap in the fiscal year beginning July 1 now estimated at \$267 million. Somehow, it has to fill the gap or whittle down state spending. One idea is to keep the current sales tax rate, which is set to go down in July. That alone wouldn't fill the gap, but it'd take care of most of it.

The Legislature also could end some of the state's tax breaks, allowing more revenue at the lower income tax rates passed last year. We were talking about canceling the deduction on home-mortgage interest, among others, however, that's no sure thing.

We're all in favor of shrinking the size of government, but there is a lot of pressure on the budget. The Legislature already is borrowing from the highway fund, even though good roads are vital to the state.

And last week, a three-judge panel in the Shawnee County District Court ordered the state to come up with \$440 million more for schools to at least partly replace cuts made during the recession. Judges were critical of the Legislature's tax-cutting ways.

And while the conservative Republican leadership vowed to fight to keep control of spending and tax rates, it's far from certain how this battle will come out. One tactic will be to attempt a constitutional amendment giving the Legislature some say in appointment of judges.

In short, the Legislature, turned upside down by reapportionment and a battle which saw more-liberal Republican leaders ousted from the Senate, will have its hands full. We're willing to bet the "solid" majority many expect will soon show signs of stress.

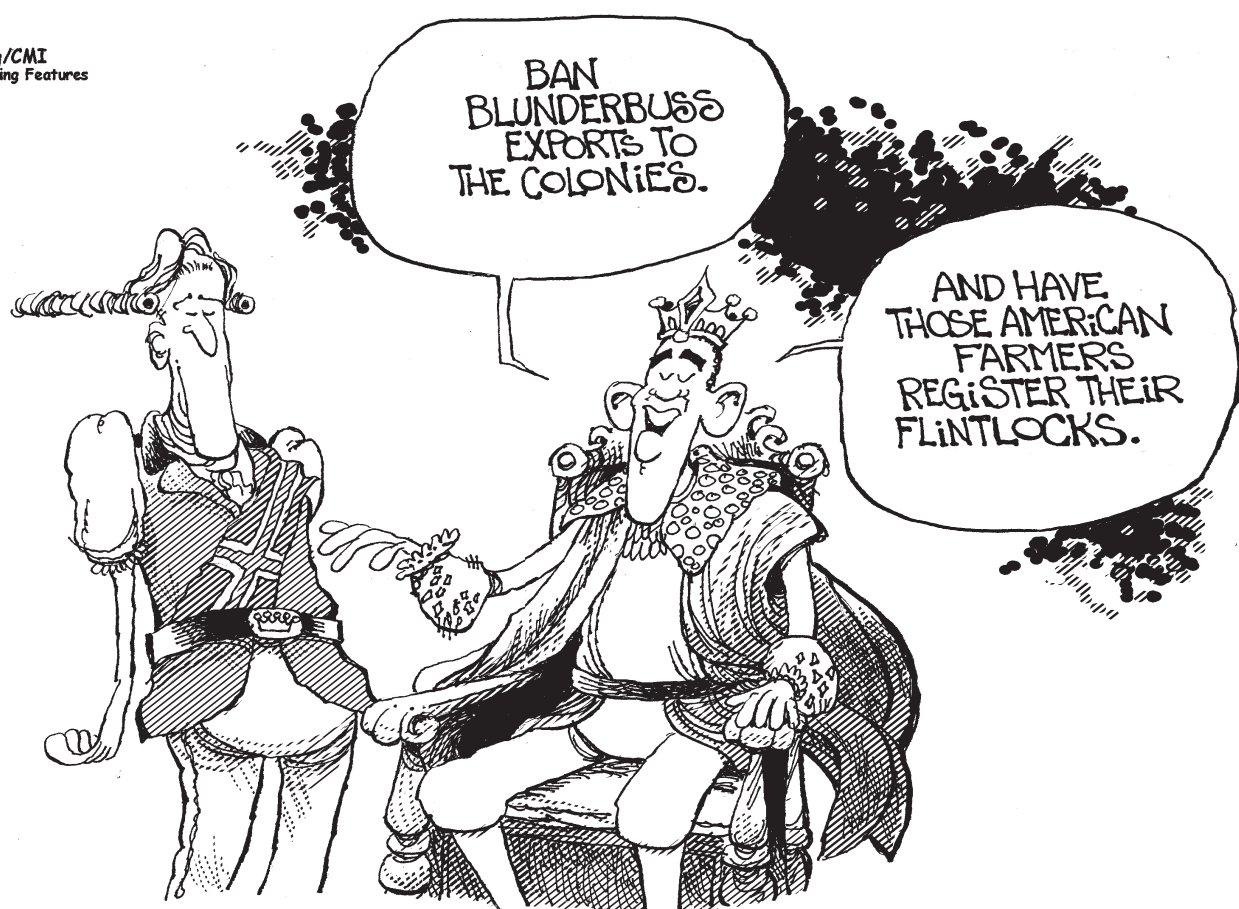
But if the members apply themselves to the task and try to define what the state's most important duties are, they should have little trouble adopting a budget, fixing the income-tax package and providing enough money for the state to make it through the year.

And we hope, as some leaders are predicting, they'll get all that done in well under the 90-day "limit" on Kansas sessions. (Last year's Legislature extended itself to 99 days, however.)

One member predicted a 70-day session. We'll believe that when we see it. However, 80 to 90 days does not seem out of line if you're an optimist.

As long as the new bunch doesn't leave another mess like last year, most people will be pretty happy. — Steve Haynes

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IF OBAMA HAD BEEN KING IN 1774

### 'Home for Christmas' gets new meaning

They say you can't go home again, and sometimes that seems true, especially for our son.

It's not like he wasn't trying, but there seemed to be no end to problems between him and getting back to Oberlin for Christmas.

It started off when he announced that he was planning to come home for Christmas, something he only does every couple of years due to his work schedule.

Son is single and a bartender and night manager for a downtown restaurant in Lawrence. The weekends are his big time, and he seldom has more than one day off in a row.

This year, he had barely announced his intention to come home when he found a house he wanted to buy and his offer was accepted.

This was the middle of November. After signing the last of the paperwork, he spent the next month painting, refinishing floors and making small repairs. His Thanksgiving was spent painting his bedroom, but he planned to be home with his family for Christmas.

Then his boss announced that the restaurant would be open Christmas Eve. That sort of shot his plan to get home, since he couldn't work until midnight on Christmas Eve and reasonably expect to drive the six hours it usually takes to get from Lawrence to Oberlin. He called and rescheduled for January.



Cynthia Haynes

• Open Season

While we went to midnight Mass and had a quiet dinner at home, he spent Christmas eating takeout Chinese food and refinishing his living-room floor.

But he got the time off and was ready to leave on Thursday, but first he had to have his oil changed. And, did I mention, he works nights and usually doesn't get up before noon.

I planned a special dinner for him. We knew it would be late when he got in, but we ended up eating it by ourselves.

He called from just this side of Abilene. His truck was acting funny, with the gauges jumping around. He returned to Abilene to have it checked out.

An hour later, he was on the road again with a new battery.

Dinner was going to be really late — maybe 11 p.m.

Another hour and we got another call. The battery wasn't charging. He was about 40

miles east of Salina. We suggested he call the Highway Patrol and get a ride into Russell, which should be about 10 miles ahead.

He called again to say that he was getting towed into Russell and would get a hotel room and see what could be done in the morning.

The next day, he was on the road a little before noon with a new alternator. He said he had walked about three miles around Russell after leaving his hotel trying to find the towing company. When he arrived, they said they were just getting ready to go get him.

He finally made it home at 3 p.m. Friday. We had our traditional Christmas dinner — steak, twice-baked potatoes and green beans. Then we opened the presents, which had been sitting under the tree for more than a month.

It was a lovely, if slightly late, Christmas.

He got home Sunday night without any more trouble, but he did mention as he drove out of sight, "Merry Christmas to all, and why don't you come to Lawrence next year?"

Cynthia Haynes, co-owner and chief financial officer of Nor'West Newspapers, writes this column weekly. Her pets include cats, toads and a praying mantis. Contact her at c.haynes@nwkansas.com

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### School finance ruling absurd

The recent court ruling on school finance is so full of absurdities that it's difficult to know where to begin, but let's start with the fact that spending \$597 million more a year will do little if anything to raise student achievement.

Performance on independent national tests has remained unchanged for years, despite billions more in taxpayer aid. Less than half of Kansas fourth-grade and eighth-grade students are proficient in math and only about a third in reading. It costs a lot of money to operate schools, but it's how the money is spent that matters, not how much.

In ordering the state to spend \$443 million more on the premise that school funding is "unconstitutionally low," the court itself violated the constitution. The Kansas Constitution says that only the Legislature has the power to appropriate money. The full cost of the court's order is \$597 million, because increasing state aid will automatically increase district's Local Option Budget by another \$154 million in property taxes.

The court ignored many facts in finding that schools are underfunded, including:

- 2012 was a record-setting year for taxpayer support of public education in Kansas, at \$5.771 billion.

- The state Department of Education says 2013 will shatter the 2012 record at \$5.816 billion, or \$12,734 per-pupil.
- Districts aren't even spending all of the money they've been given. Every single year since 2005, districts have used some state and local tax money to increase cash reserves, going from \$458 million to \$889 million.

If you're wondering how judges could declare schools underfunded given these facts, it's because they, like most school districts, only look at Base State Aid Per Pupil. That amount (\$3,838 this year) accounts for only 30 percent of the \$12,738 in total aid schools are expected to receive. The court ignored \$850

### Other Opinions

- Dave Trabert  
Kansas Policy Inst.

million in weightings (at risk, special education, transportation, etc.), \$440 million for Kansas Public Employees Retirement payments and bond payments and about \$1.7 billion in aid that districts collect locally via state authority.

They also ignored \$455 million provided through the federal government. That's another absurdity — the court and school districts act as though all this money comes from government, when in fact it all comes from taxpayers. Governments have no money of their own; they merely collect and redistribute it.

The court based its ruling on the 2005 Montoy decision, in which the state Supreme Court relied on a flawed 2001 Augenblick & Myers cost study. The consulting firm admitted it had deviated from its standard methodology and threw any standard for efficient use of taxpayers' money out the window. To this day, no study has been conducted to determine what it would cost to have schools achieve required outcomes and be organized and operating in a cost-effective manner.

Schools have made efforts to become more efficient, but having studied how districts spend taxpayer money for several years, I can assure you that Kansas school districts are still not organized or operating in a cost-effective manner.

More money hasn't — and won't — solve the problem. State assessments show that after decades of hard work by dedicated teachers and

billions more in aid, only 56 percent of 11th-grade students read grade-appropriate material with full comprehension.

Education officials across the country are embracing student-focused reforms and giving parents more choice, but the education lobby in Kansas remains stubbornly rooted in the philosophy of "just spend more."

That's absurd.

Dave Trabert, president of Kansas Policy Institute, is a frequent speaker to business, legislative and civic groups and does research and writes on fiscal policy and education issues. He graduated cum laude from West Liberty State College with a degree in business administration. E-mail him at dave.trabert@kansaspolicy.org.

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### Mallard Fillmore

- Bruce Tinsley



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