



**Oral opponent testimony**  
**On SB 280, election for mill levy above inflation**  
**In Senate Assessment and Taxation**  
**By**  
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Madam Chair and Members of the Committee,

KASB appears in opposition to SB 280 due to our member-adopted legislative policy. Our 2025 State Resolution reads:

*We support management of public schools under locally elected boards of education, including setting curriculum, staffing, financial management and policies, so that such schools can progress and meet State Board standards.*

And

*We oppose arbitrary limits on taxes and valuations because of the long-term impact on revenues for schools and other public services. We urge caution and due deliberation in the consideration of tax policy.*

We appreciate that SB 280 doesn't apply to the 20 mill schools levy or to revenue increases attributable to new construction or new improvements. It would, however, potentially affect school districts' capital outlay mill levy and their bond and interest mill levy connected to district construction projects. If, for example, the bond and interest levy increases above the rate of inflation, school boards would be required to ask the voters to go to the polls **a second time** to approve an increased mill levy designed to pay off bond issues voters have **already previously approved**. This is needlessly duplicative and interferes with school boards' local control over their finances. Moreover, such special elections are an added cost to school districts' budgets, needlessly spending dollars that could otherwise be used to pay classroom teachers and support programs for students.

Additionally, SB 280 uses the "annual rate of inflation" which could implicate districts' local option budgets. Calculation of a school district's LOB authority is tied to a school funding formula that

uses a 3-year rolling average of the CPI-U Midwest. It is conceivable that a district's LOB authority in a given year could exceed a different "annual rate of inflation" calculation, and create a situation in which a district would have to go to the voters simply to collect the amount of money authorized by the school finance formula's funding calculation.

KASB's 2,000 locally elected board of education members grapple daily with inflation's impact not only on their personal and family finances but also on their buying power as a local government entity. The enactment of SB 280, however, would have unintended consequences that would hamper our members' ability to carry out their work as the elected representatives of their constituents.

We respectfully ask the committee to reject SB 280.

***KASB is a non-profit service organization built on an abiding belief in Kansas public schools. We have put the needs of students and K-12 leaders first since 1917.***