ONE HUNDRED SECOND LEGISLATURE - FIRST SESSION - 2011 COMMITTEE STATEMENT LB235

Hearing Date: Tuesday January 25, 2011

Committee On: Education **Introducer:** Adams

One Liner: Change provisions relating to state aid to schools

Roll Call Vote - Final Committee Action:

Advanced to General File with amendment(s)

Vote Results:

Aye: 8 Senators Adams, Avery, Cornett, Council, Haar, Howard, Schilz,

Sullivan

Nay:

Absent:

Present Not Voting:

Proponents: Representing:

Senator Greg Adams Introducer

Mark Shepard Lincoln Public Schools

Jon Habben Nebraska Council of School Administrators

Sandra Rosenboom Crete Public Schools
Doug Nabb Fremont Public Schools
Shana Dahlgren KAAPA Ethanol, LLC

Jerry Hoffman Nebraska State Education Association

Liz Standish

Virgil Harden

Omaha Public Schools

Grand Island Public Schools

Opponents: Representing:

Charles Chevalier South Sarpy School District 46
George Conrad DC West Community Schools

Neutral: Representing:

Summary of purpose and/or changes:

Legislative Bill 235 would revise elements of the Tax Equity and Educational Opportunities Support Act (TEEOSA), provide clarification, and eliminate obsolete provisions. The measure would also reduce the base limitation rate for school district to 0.5% for 2011-12 and 2012-13, which would affect budget lids and several elements of the aid formula.

In addition to the change in the base limitation rate, elements of the budget lids would be permanently modified. The deadline for certifying the budget limitations would be delayed until July 1st for 2011-12. The limitations based on formula need would be reduced from 120% to 110% of need. The limitations based on the prior year budget would rely on the basic allowable growth rate. The calculation of the applicable allowable growth rate would be eliminated. Access to unused budget authority would be restricted to the basic allowable growth rate applied to the prior year budget, minus budget exceptions. Amounts approved by the State Board of Education for specific expenditures associated with significant events that do not occur regularly within each school year could also be used. However, the total amount of

unused authority that could be budgeted would be limited to twice the amount calculated by applying the basic allowable growth rate to the prior year budget minus the exceptions.

Several of the modifications would reduce the total amount of state aid. The cost growth factor would be permanently reduced by eliminating the factor that is added on to the two years of basic allowable growth rates in the calculation. The upper and lower ends of the range for need stabilization would be reduced by 5% for 2011-12 and would not be continued after 2011-12. The threshold for the averaging adjustment would also be reduced by 5% for 2011-12 and the additional 0.5% that is used in the calculation of the threshold would be permanently eliminated to reflect the change in the cost growth factor. The local effort rate would be increased from \$1.00 to \$1.025 for 2011-12 and 2012-13. The allocated income tax reduction would be extended for 2011-12 and 2012-13 and would be increased to \$21 million.

Other changes would not necessarily result in state aid reductions. The comparison groups used to determine average spending among similarly sized districts would be expanded to include the 10 larger and 10 smaller districts with the 2 high and 2 low spending districts excluded from the average. The elementary class size allowance, which is scheduled to terminate after 2012-13, would be continued indefinitely. The calculation of formula resources would be modified by subtracting off property tax refunds paid by the district beginning with aid calculated for 2012-13.

Details

Section 77-3446 would be amended by reducing the base limitation rate from 1.5% to 0.5% for school districts for school fiscal years 2011-12 and 2012-13. For 2013-14, the rate would return to 2.5%, which is the same level as other political subdivisions.

Section 79-413 would be amended to harmonize with an outright repeal of an obsolete statute.

Section 79-1003 would be amended by modifying the definition of adjusted general fund operating expenditures to continue the elementary class size allowance indefinitely and to clarify the application of the cost growth factor within the calculation to correspond with modifications to section 79-1007.10. Current law limits the elementary class size allowance to the calculation of aid through the 2012-13 school fiscal year. The definition of "average daily attendance of a student who resides on Indian land" would be eliminated. The last time the "average daily attendance of a student who resides on Indian land" was used in the calculation of aid was for 2007-08. The definition of special grant funds would also be clarified by replacing references to Title I funds, Title VI funds, and funds from the Education Innovation Fund with a reference to categorical funds, which includes the specifically mentioned funds. Cross references to sections that would be outright repealed would also be eliminated.

Section 79-1005.01 would be amended to extend the reduction in allocated income taxes to school fiscal years 2011-12 and 2012-13 and increase the amount from \$20 million to \$21 million. Obsolete language would also be eliminated.

Section 79-1007.04 would be amended to continue the elementary class size allowance indefinitely. Current law limits the allowance to the calculation of aid through the 2012-13 school fiscal year. Obsolete language would also be eliminated.

Section 79-1007.07 would be amended by eliminating obsolete language, which includes a cross reference to a section that would be outright repealed.

Section 79-1007.09 would be amended by eliminating obsolete language, which includes a cross reference to a section that would be outright repealed.

Section 79-1007.10 would be amended to revise the calculation of the cost growth factor. Current law calculates the cost growth factor by adding the basic allowable growth rate for the aid year plus the prior year to an additional factor. The additional factor is currently stated as 1.5% for 2011-12 through 2013-14, but is normally 1.0%. The proposal would eliminate the additional factor. The calculation of the factor and its application would also be clarified by calculating the factor as a percentage increase, rather than as a multiplier. The effect is the same.

Section 79-1007.11 would be amended to continue the elementary class size allowance indefinitely and to reduce need stabilization by 5% for the 2011-12 calculation of state aid. Current law limits the elementary class size allowance to the calculation of aid through the 2012-13 school fiscal year. Formula need for each school district is currently stabilized by increasing need for districts below 100% of the prior year's need to the prior year level and by decreasing need for districts above 112% of the prior year's need to the 112% level. There is an exception from the 112% stabilization for districts that have a student growth adjustment. The proposal would reduce the range for need stabilization by 5%, making it 95% to 107% of the prior year's formula need for the 2011-12 school fiscal year. Need stabilization would not continue after the 2011-12 school fiscal year. Obsolete language would also be eliminated.

Section 79-1007.16 would be amended by modifying the comparison groups beginning with the calculation of aid for 2011-12. The new comparison groups would include the 10 districts that are immediately larger and 10 districts that are immediately smaller than the district for which aid is being calculated. Currently, only the 5 larger and 5 smaller districts are included. Also, for the calculation of basic funding, the two highest spending and the two lowest spending districts in the comparison group would be excluded from the calculation. Currently, only the highest and lowest spending districts in the comparison group are excluded.

Section 79-1007.18 would be amended by modifying the averaging adjustment. For 2011-12, the threshold would be 95% of the lesser of the prior year threshold increased by the basic allowable growth rate or the average basic funding per student. Beginning with 2012-13, the threshold would be 100% of the lesser of the prior year threshold increased by the basic allowable growth rate or the average basic funding per student. The current calculation is also at the 100% level, but adds 0.5% to the basic allowable growth rate when increasing the prior year threshold. Obsolete language would also be eliminated.

Section 79-1008.01 would be amended by eliminating cross references to sections that would be outright repealed.

Section 79-1008.02 would be amended by eliminating cross references to a section that would be outright repealed.

Section 79-1009 would be amended by eliminating obsolete language and a cross reference to a section that would be outright repealed.

Section 79-1015.01 would be amended by increasing the local effort rate from \$1.00 to \$1.025 for aid calculated for school fiscal years 2011-12 and 2012-13.

Section 79-1017.01 would be amended by subtracting property tax refunds paid in the most recently available complete data year from formula resources beginning with aid calculated for the 2012-13 school fiscal year.

Section 79-1023 would be amended by modifying the determination of the maximum general fund budget of expenditures (minus the special education budget of expenditures) beginning with the 2011-12 school fiscal year. The current calculation of the maximum takes the greater of the prior year budget (minus special education and special grants) increased by the applicable allowable growth rate or 120% of formula need (minus special education grown by the basic allowable growth rate). For 2010-11, 0.0075 was added to the applicable allowable growth rate when calculating the maximum based on the prior year budget. For both 2009-10 and 2010-11, the maximum based on formula need used 116.15% instead of 120%. The proposal would change the calculation based on the prior year budget by using the basic allowable growth rate instead of the applicable allowable growth rate. The change for the calculation based on formula need would lower the percentage to 110%. Clarification would also be added by cross-referencing all of the sections containing exceptions.

Section 79-1025 would be amended by eliminating the allowable growth range.

Section 79-1029 would be amended by eliminating obsolete language and a cross reference to a section that would be outright repealed.

Section 79-1030 would be amended by restricting access to unused budget authority. School districts would be allowed to access an amount equal to the basic allowable growth rate multiplied by the general fund budget of expenditures minus the sum of the special education budget of expenditures, special grant funds, and exceptions pursuant to section 79-1028.01 for the immediately preceding school fiscal year. School districts would also have access to unused budget authority for amounts approved by the State Board of Education for specific expenditures associated with significant events that do not occur regularly within each school year. The total amount by which a district could increase its general fund budget of expenditures would be limited to the lesser of either twice the amount calculated by applying the basic allowable growth rate to the prior year budget or the amount of total unused budget authority calculated by the department.

Outright Repeals

Section 79-1005.02 would be outright repealed. The section provided for the disbursement of allocated income tax receipts for school fiscal years 2002-03 through 2007-08.

Section 79-1007.01 would be outright repealed. The section defined adjusted formula students for school fiscal years prior to 2008-09.

Section 79-1007.02 would be outright repealed. The section provided for the average formula cost per student in cost groupings for aid calculated for school fiscal years prior to 2008-09.

Section 79-1007.19 would be outright repealed. The section provided for the teacher education adjustment, which was replaced with a teacher education allowance beginning with aid calculated for the 2010-11 school fiscal year.

Section 79-1007.24 would be outright repealed. The section provided aid stabilization for school fiscal years 2008-09 and 2009-10.

Section 79-1010 would be outright repealed. The section provided incentives for consolidations and unifications with an effective date prior to August 2, 2001. For unifications that were not maintained for 8 years, incentives were required to be paid back. The last possible date for unifications to trigger the payback provisions was August 1, 2009.

Section 79-1022.02 would be outright repealed. The section declared the original certification for 2008-09 to be null and void. The section contains a cross reference to section 79-1026, which is also being outright repealed.

Section 79-1026 would be outright repealed. The section provided for the calculation of the applicable allowable growth rate for school fiscal years prior to 2008-09.

Section 79-1026.01 would be outright repealed. The section provides for the calculation of the applicable allowable growth rate for school fiscal years beginning with 2008-09.

Section 79-1028 would be outright repealed. The section provided exceptions to the budget limitations for school fiscal years prior to 2008-09.

Section 79-1083.03 would be outright repealed. The section provided for the total allowable general fund budget of expenditures for Class I school districts prior to the change in the budget limitations that was implemented beginning in 2008-09.

Emergency Clause

The measure contains an emergency clause.

Explanation of amendments:

The Committee Amendments replace the original provisions. The amendments would revise elements of the school finance formula in the Tax Equity and Educational Opportunities Support Act (TEEOSA), modify budget limitations pursuant to TEEOSA, provide clarification, and eliminate obsolete provisions. The amendments also incorporate elements of LB's 148, 273, and 287. The provisions from LB 148 would exclude lobbying fees from general fund operating expenditures for the calculation of state aid. The provisions from LB 273 reinstate provisions for converted contracts to recognize option students immediately upon the expiration of an annexation contract. The provisions from LB 287 allow qualified early childhood summer programs to be included in the summer school allowance.

The amendments would reduce modify the budget limitations, which also affect the calculation of state aid. For 2011-12 school districts would be able to increase spending by 1.115% of their 2010-11 needs, but the base limitation rate would be decreased to 0%. For 2012-13, the base limitation rate would allow 0.5% increases. In 2013-14, the base limitation rate would return to the 2.5% rate that it is for all other political subdivisions. Limitations based on the prior year budget would rely on the basic allowable growth rate and the calculation of the applicable allowable growth rate would be eliminated. The limitations based on formula need would be permanently reduced from 120% to 110% of need. Another method for determining budget authority would be added to recognize student growth. For qualifying districts, the amount of the student growth adjustment would be compared to the growth calculated under the other two methods, and the district would receive budget authority under whichever method yields the greatest result. Access to unused budget authority would be restricted to 2% of the prior year budget minus budget exceptions. The budget exception for voluntary terminations occurring prior to July 1, 2009 would be reinstated for voluntary terminations occurring between July 1, 2011 and June 30, 2013.

Several of the modifications would reduce the total amount of state aid. The cost growth factor would be permanently reduced by eliminating the factor that is added on to the two years of basic allowable growth rates in the calculation. The cost growth factor would also reflect the reductions in the basic allowable growth rate for 2011-12 and 2012-13. The upper and lower ends of the range for need stabilization would be reduced by 5% for 2011-12. The threshold for the averaging adjustment would also be reduced by 5% for 2011-12 and the additional 0.5% that is used in the calculation of the threshold would be permanently eliminated to reflect the change in the cost growth factor. The local effort rate would be increased from \$1.00 to \$1.0395 for 2011-12 and 2012-13. The allocated income tax reduction would be extended for 2011-12 and 2012-13 and would be increased to \$21 million.

Other changes would not necessarily result in state aid reductions. The comparison groups used to determine average spending among similarly sized districts would be expanded to include the 10 larger and 10 smaller districts with the 2 high and 2 low spending districts excluded from the average. The calculation of formula resources would be modified by subtracting off property tax refunds paid by the district beginning with aid calculated for 2012-13.

Details

Section 77-3446 would be amended by reducing the base limitation rate from 1.5% to 0.0% for school districts for school fiscal year 2011-12 and to 0.5% for 2012-13. For 2013-14, the rate would return to 2.5%, which is the same level as other political subdivisions.

Section 79-413 would be amended to harmonize with an outright repeal of an obsolete reorganization incentive statute.

Section 79-536 would be amended by defining summer school as "educational opportunities that, except as otherwise provided in this section, are undertaken on a voluntary basis by students who will be entering any of grades one through twelve in the next school year and are offered during the period of time between two consecutive school years." Summer school would also be authorized to be offered by any school district. The existing provisions would continue to allow school districts to require children from 6 to 15 to attend summer school for up to one half of a regular school day if the administration believes the student would benefit. The emphasis in the existing provisions is on reading, language arts, arithmetic, and personality development.

Section 79-1001 would be amended by adding the new section regarding converted contracts to the Tax Equity and Educational Opportunities Support Act.

Section 79-1003 would be amended by modifying the definition of general fund operating expenditures beginning in 2012-13 by excluding payments for voluntary terminations occurring between July 1, 2011 and June 30, 2013 and by excluding amounts paid for lobbyist fees and expenses as reported to the Clerk of the Legislature. Voluntary termination payments are currently excluded if the termination occurred prior to July 1, 2009. The exclusions mirror an existing budget exception and the extension of the budget exception in the amendments. The exclusion of lobbyist fees and expenses was proposed in LB 148.

Definitions for converted contracts, converted contract option students, and tuition receipts from converted contracts would be added. Converted contracts would mean expired contracts that were in effect for at least 15 years for the education of students in a nonresident district in exchange for tuition from the resident district when the expiration results in the nonresident district educating option students who would have been covered by the contract. Converted contract option students would mean students who will be option students for the aid year, which is the first year the contract is out of effect, and who would have been covered by a converted contract if the contract were still in effect. Tuition receipts from converted contracts would meant the tuition received by a district from another district in the most recently available complete data year pursuant to a converted contract. These definitions are part of the provisions proposed in LB 273.

The definition of adjusted general fund operating expenditures would be modified to clarify the application of the cost growth factor within the calculation to correspond with modifications to section 79-1007.10. The definition of "average daily attendance of a student who resides on Indian land" would be eliminated. The last time the "average daily attendance of a student who resides on Indian land" was used in the calculation of aid was for 2007-08. The definition of special grant funds would also be clarified by replacing references to Title I funds, Title VI funds, and funds from the Education Innovation Fund with a reference to categorical funds, which includes the specifically mentioned funds. Obsolete language and cross references to sections that would be outright repealed would be eliminated.

Section 79-1003.01 would be amended by including early childhood education students in the summer school allowance beginning with aid for 2012-13 if the students were both in the summer session of a program that is otherwise included in that year's calculation of state aid and the student qualifies to attend kindergarten in the immediately following fall. The calculation of student units for early childhood students would mirror the calculation for other students except that only 60% of the calculated units would be included in the allowance. Currently, only 60% of the early childhood education student count is included in the calculation of aid for qualifying school year programs. Instructional hours included in the calculation for school year programs could not be included in the calculation of the summer school allowance. The proposal would also cross reference the new definition for summer school and clarify the data to be used in calculating the summer school allowance. Obsolete language would be eliminated. The inclusion of early childhood education students in the summer school allowance was proposed in LB 287.

Section 79-1005.01 would be amended to extend the reduction in allocated income taxes to school fiscal years 2011-12 and 2012-13 and increase the amount from \$20 million to \$21 million. Obsolete language would also be eliminated.

Section 79-1007.10 would be amended to revise the calculation of the cost growth factor. Current law calculates the cost growth factor by adding the basic allowable growth rate for the aid year plus the prior year to an additional factor. The additional factor is currently stated as 1.5% for 2011-12 through 2013-14, but is normally 1.0%. The proposal would eliminate the additional factor. The calculation of the factor and its application would also be clarified by calculating the factor as a percentage increase, rather than as a multiplier. The effect is the same.

Section 79-1007.11 would be amended to reduce need stabilization by 5% for the 2011-12 calculation of state aid. Formula need for each school district is currently stabilized by increasing need for districts below 100% of the prior year's need to the prior year level and by decreasing need for districts above 112% of the prior year's need to the 112% level. There is an exception from the 112% stabilization for districts that have a student growth adjustment. The proposal would reduce the range for need stabilization by 5%, making it 95% to 107% of the prior year's formula need for the 2011-12 school fiscal year. Obsolete language would also be eliminated.

Section 79-1007.16 would be amended by modifying the comparison groups beginning with the calculation of aid for 2011-12. The new comparison groups would include the 10 districts that are immediately larger and 10 districts that are immediately smaller than the district for which aid is being calculated. Currently, only the 5 larger and 5 smaller districts are included. Also, for the calculation of basic funding, the two highest spending and the two lowest spending districts in the comparison group would be excluded from the calculation. Currently, only the highest and lowest spending districts in the comparison group are excluded.

Section 79-1007.18 would be amended by modifying the averaging adjustment. For 2011-12, the threshold would be 95% of the lesser of the prior year threshold increased by the basic allowable growth rate or the average basic funding per student. Beginning with 2012-13, the threshold would be 100% of the lesser of the prior year threshold increased by the basic allowable growth rate or the average basic funding per student. The current calculation is also at the 100% level, but adds 0.5% that will not be continued to the basic allowable growth rate when increasing the prior year threshold. Obsolete language would also be eliminated.

Section 79-1008.01 would be amended by eliminating cross references to sections that provide for obsolete reorganization incentives and definitions that would be outright repealed.

Section 79-1008.02 would be amended by eliminating cross references to an obsolete section for the distribution of allocated income taxes that would be outright repealed.

Section 79-1009 would be amended by including converted contract option students as option students in the calculation of net option funding. This change was proposed in LB 273. The amendments would also eliminate obsolete language and a cross reference to a section containing an obsolete definition of formula students that would be outright repealed.

A new section would require districts with converted contract option students to apply within 15 days after the effective date of the act for 2011-12 aid and on or before November 1 thereafter. The Department of Education would determine the amount of converted contract receipts to be excluded from formula resources for each of the first 2 school fiscal years for which the contract will not be in effect. The Department would also determine the number of option students to be included as optioning into the receiving district and out of the resident district for the first year. For the final calculation of aid, the Departments determination would be replaced by the actual fall membership option enrollment count. The Department would be required to notify districts within 30 days after receipt of the completed application. The section would incorporate provisions from LB 273.

Section 79-1015.01 would be amended by increasing the local effort rate from \$1.00 to \$1.0395 for aid calculated for school fiscal years 2011-12 and 2012-13.

Section 79-1017.01 would be amended by subtracting property tax refunds paid in the most recently available complete data year from formula resources beginning with aid calculated for the 2012-13 school fiscal year.

Section 79-1018.01 would be amended by excluding from accountable receipts the tuition receipts from converted contracts beginning with the calculation of state aid to be distributed in school fiscal year 2011-12. Obsolete language would be removed, including references to receipts from the Community Improvements Cash Fund and receipts acquired pursuant to the Low-Level Radioactive Waste Disposal Act. Such receipts have not been distributed since the balance of the Cash Fund was transferred to the General Fund on August 15, 2005.

Section 79-1023 would be amended by modifying the determination of budget authority. For 2011-12, budget authority would be based on the greater of 110% of formula need minus the prior year special education budget grown by the basic allowable growth rate, the prior year budget minus budget exceptions and grown an amount equal to 1.115% of 2010-11 need, or the prior year budget minus budget exceptions and grown by the amount of any student growth adjustment. For 2012-13 and each year thereafter, budget authority would be based on the greater of 110% of need minus the prior year special education budget grown by the basic allowable growth rate, the prior year budget minus budget exceptions and grown by the basic allowable growth rate, or the prior year budget minus budget exceptions and grown by the amount of any student growth adjustment. Student growth adjustment corrections for student growth

adjustments that determine budget authority would be reflected in future budget authority.

The current calculation of the maximum takes the greater of 120% of formula need minus special education grown by the basic allowable growth rate or the prior year budget minus special education and special grants and increased by the applicable allowable growth rate. For 2010-11, 0.75% was added to the applicable allowable growth rate when calculating the maximum based on the prior year budget. For both 2009-10 and 2010-11, the maximum based on formula need used 116.15% instead of 120%. The proposal would also change the calculation based on the prior year budget by using the basic allowable growth rate instead of the applicable allowable growth rate. Clarification would be added by cross-referencing all of the sections containing exceptions.

Section 79-1025 would be amended by eliminating the allowable growth range.

Section 79-1028.01 would be amended by clarifying the effect of budget exceptions on future years and by reinstating the budget exception for voluntary terminations occurring prior to July 1, 2009 for voluntary terminations occurring between July 1, 2011 and June 30, 2013. Such payments would be excluded from the general fund operating expenditures used to calculate state aid. Exceptions that would be included in the budget base for future calculations include reorganization incentives, first year Network Nebraska costs, and expenditures for new elementary attendance sites qualifying for the elementary site allowance. Exceptions that would not be included in the base include natural disasters, judgments, Retirement Incentive Plans and Staff Development Assistance for reorganizing districts, amounts received for providing distance education courses, expenditures for land transfers, increased retirement contribution rates for 2009-10 through 2013-14, voluntary terminations, and teacher performance pay.

Section 79-1029 would be amended by eliminating obsolete language and a cross reference to a section regarding the applicable allowable growth rate that would be outright repealed.

Section 79-1030 would be amended by restricting access to unused budget authority to 2% of the prior year budget minus budget exceptions. A cross reference is eliminated to a section regarding the applicable allowable growth rate that would be outright repealed.

Section 79-1103 would be amended by authorizing summer sessions for early childhood education programs that receive a grant pursuant to the Early Childhood Education Grant Program or funding through the TEEOSA. Programs are currently required to have instructional hours that are similar to or less than the instructional hours for kindergarten.

Outright Repeals

Section 79-1005.02 would be outright repealed. The section provided for the disbursement of allocated income tax receipts for school fiscal years 2002-03 through 2007-08.

Section 79-1007.01 would be outright repealed. The section defined adjusted formula students for school fiscal years prior to 2008-09.

Section 79-1007.02 would be outright repealed. The section provided for the average formula cost per student in cost groupings for aid calculated for school fiscal years prior to 2008-09.

Section 79-1007.19 would be outright repealed. The section provided for the teacher education adjustment, which was replaced with a teacher education allowance beginning with aid calculated for the 2010-11 school fiscal year.

Section 79-1007.24 would be outright repealed. The section provided aid stabilization for school fiscal years 2008-09 and 2009-10.

Section 79-1010 would be outright repealed. The section provided incentives for consolidations and unifications with an effective date prior to August 2, 2001. For unifications that were not maintained for 8 years, incentives were required to be paid back. The last possible date for unifications to trigger the payback provisions was August 1, 2009.

Section 79-1026 would be outright repealed. The section provided for the calculation of the applicable allowable growth rate for school fiscal years prior to 2008-09.

Section 79-1026.01 would be outright repealed. The section provides for the calculation of the applicable allowable growth rate for school fiscal years beginning with 2008-09.

Section 79-1028 would be outright repealed. The section provided exceptions to the budget limitations for school fiscal years prior to 2008-09.

Section 79-1083.03 would be outright repealed. The section provided for the total allowable general fund budget of expenditures for Class I school districts prior to the change in the budget limitations that was implemented beginning in 2008-09.

Emergency Clause

The measure contains an emergency clause.

Greg Adams, Chairperson