



## Testimony to Senate Education Committee

### SB 171 Uniform Financial Accounting and Reporting Act

February 19, 2013

Dave Trabert, President

Senator Abrams and members of the Committee:

We appreciate this opportunity to present testimony in support of SB 171 to require more specific and accurate reporting of K-12 spending and revenue as there is substantial need for these and other much-needed transparency reforms.

A statewide survey conducted last October by SurveyUSA on behalf of Kansas Policy Institute shows that citizens are severely misinformed on school finance issues.

- Only 13% knew that State funding per-pupil is greater than \$6,000
- Only 7% knew that total taxpayer funding is greater than \$12,000
- Only 15% knew that total taxpayer funding was up nearly 10% more than in 2012 than in 2007. (At the time of the survey, KSDE was estimating that 2012 total spending would be about 10% higher than in 2007; final data from KSDE now shows 2012 spending was actually 12.2% higher than in 2007.)

As shown on the attached charts, the greatest response, or plurality, on each of these questions was also the least informed, with participants believing the lowest number was the correct one.

You may be told that districts already provide citizens with a lot of information and that further disclosure is not necessary. I would respectfully but strongly disagree with that position. As someone with extensive experience attempting to gather, analyze and verify the accuracy of information on school district web sites or in reports given to parents, I can assure you that that is a daunting task.

It's critical for citizens to have easy access to simple, straightforward information such as the amount of state-provided per-pupil revenue or total taxpayer support on a per-pupil basis. If that is not specifically addressed in SB 171, it should be added.

You might also consider requiring districts to show the percentage of total spending allocated to Instruction so parents (and legislators) can easily see the progress districts are

making toward the state's policy goal of having 65% "...of the moneys appropriated, distributed or otherwise provided by the state to school districts..." be spent in the classroom.

Finally, you might also consider requiring some degree of historical perspective on per-pupil revenues and expenditures as shown on the attached "2012 State of Kansas Dashboard." Per-pupil data should always be provided using full time equivalent (FTE) enrollment figures for comparison to statewide numbers prepared by KSDE.

Districts already possess this data and it is very simple to have it automatically feed into a dashboard-type report. We encourage the Committee to report SB 171 out favorably and provide more transparency to citizens.

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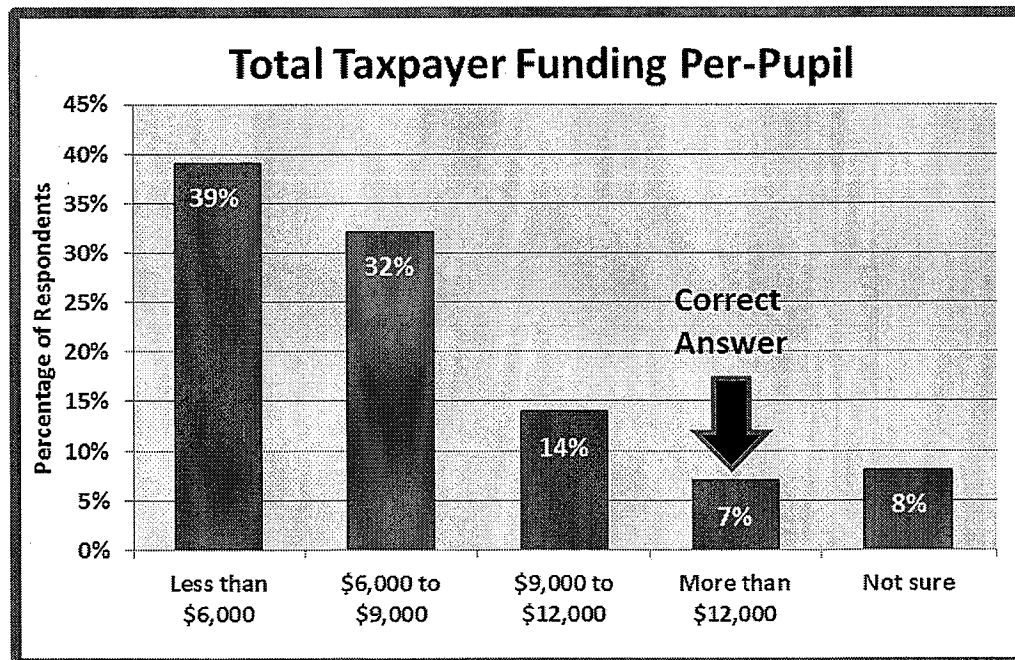
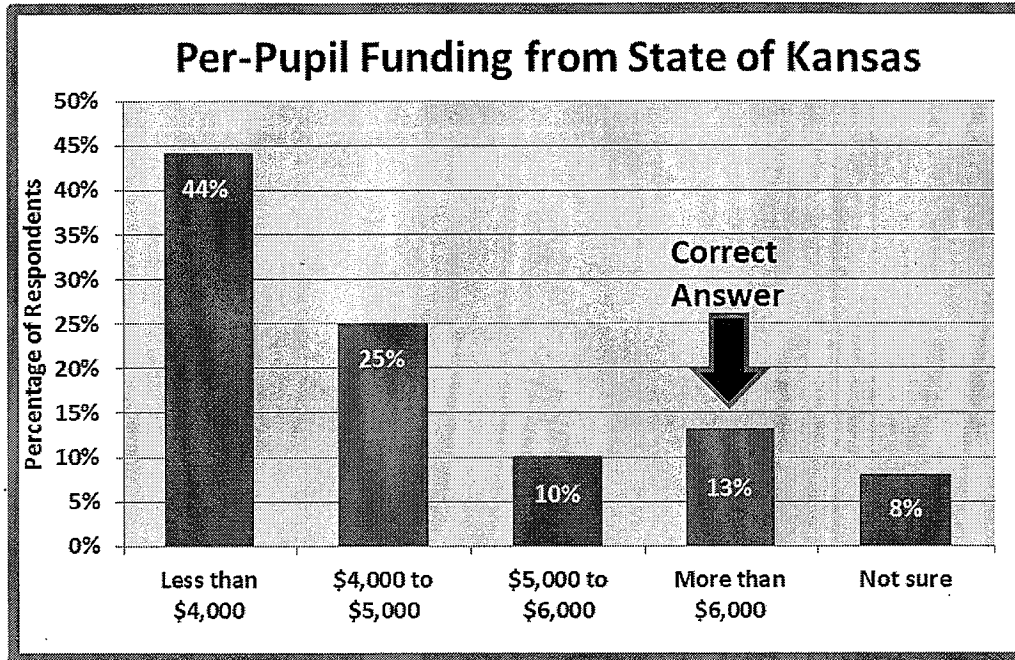


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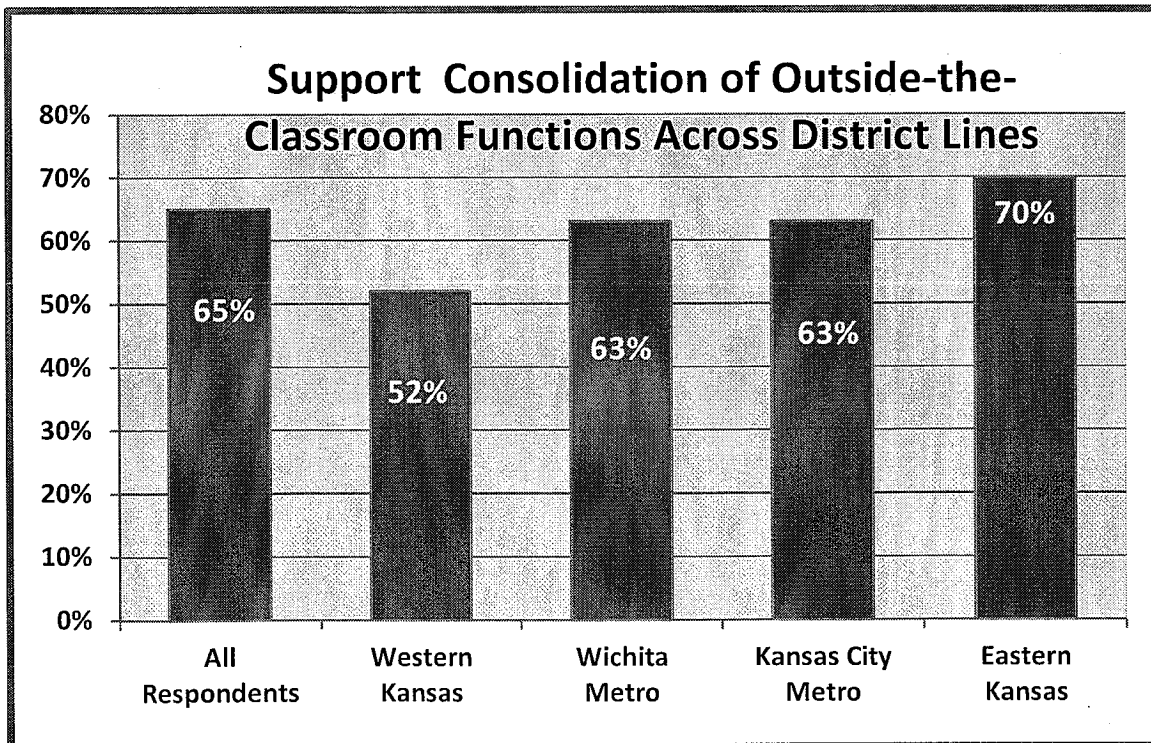
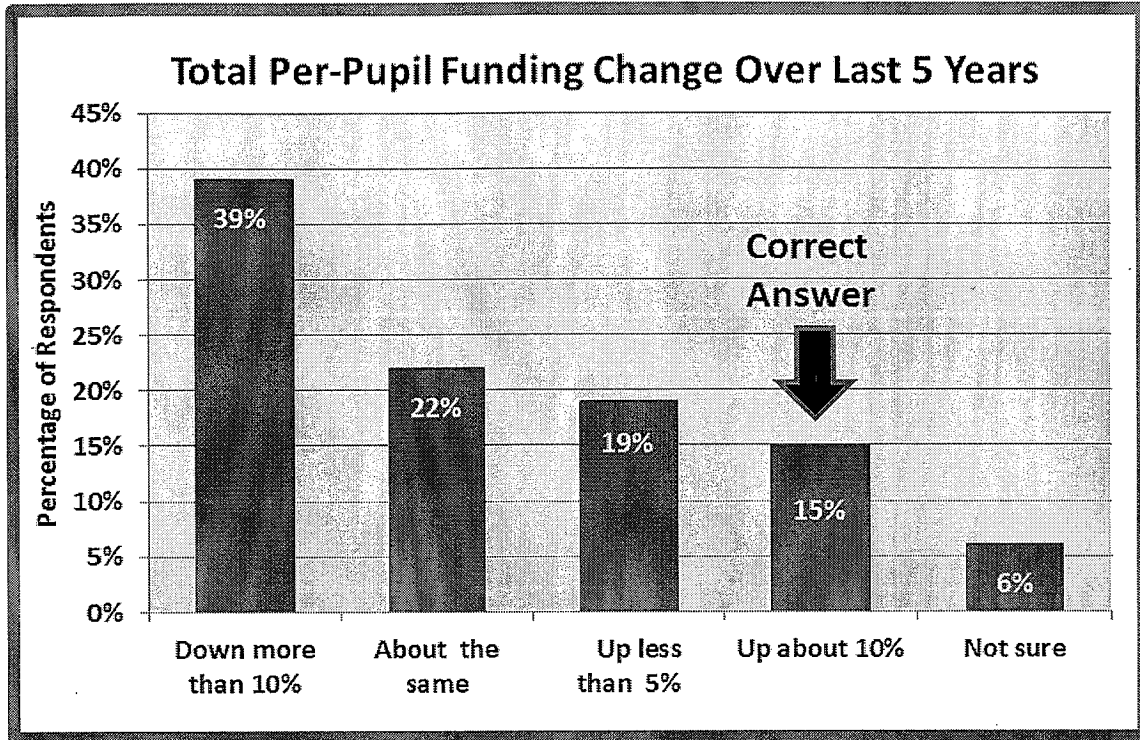
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## Market Research Highlights

SurveyUSA Poll conducted October 23-25, 2012 on behalf of Kansas Policy Institute. 500 Adults; Margin of Error  $\pm 4.5\%$  unless otherwise noted. Complete results and cross-tabs at [KansasPolicy.org](http://KansasPolicy.org)



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## Kansas - Statewide

Spending Per Pupil			
	2005	2012	% Chg.
Instruction	5,177	6,824	31.8%
Stud. Staff Supp.	795	988	24.3%
Administration	979	1,152	17.7%
Operations&Main	829	985	18.8%
Transportation	366	455	24.3%
Community Svcs	2	3	50.0%
Food Service	418	533	27.5%
Capital	453	666	47.0%
Debt	648	989	52.6%
<b>Total</b>	<b>9,667</b>	<b>12,595</b>	<b>30.3%</b>

% of Students Reading Grade-Appropriate Material with Full Comprehension (State Exam)			
Demographic Group	2006	2009	2012
4th Grade (all students)	51%	61%	62%
8th Grade (all students)	51%	61%	64%
11th Grade (all students)	52%	51%	56%
11th Grade - White	58%	57%	62%
11th Grade - Hispanic	26%	28%	38%
11th Grade - Black	28%	25%	32%
11th Grade - Low Income	33%	33%	39%

Revenue Per Pupil			
	2005	2012	% Chg.
State	5,346	6,983	30.6%
Federal	902	981	8.8%
Local	3,454	4,692	35.8%
<b>Total</b>	<b>9,707</b>	<b>12,656</b>	<b>30.4%</b>

% of Students Proficient in Reading according to National Assessment of Educational Progress			
Demographic Group	2003	2007	2011
4th Grade (All Students)	32%	36%	36%
8th Grade (All Students)	35%	29%	32%

Carryover Cash (millions)			
	2005	2012	% Chg.
Capital Outlay	320.1	453.2	41.6%
Debt Service	284.7	377.7	32.7%
Federal	5.7	(1.8)	-131.4%
All Other	458.2	888.7	94.0%
<b>Total</b>	<b>1,068.6</b>	<b>1,719.5</b>	<b>60.9%</b>

Employment and Enrollment			
	2005	2012	% Chg.
Students	441,868	456,684	3.4%
Teachers	32,825	34,075	3.8%
All other staff	31,182	33,785	8.3%
<b>total staff</b>	<b>64,007</b>	<b>67,860</b>	<b>6.0%</b>
Students / Teacher	13.5	13.4	0.4%
Students / Employee	6.9	6.7	2.6%

### Notes

- inflation increased 17.3% between 2005 and 2012 (Fiscal year average, Midwest Urban cities, seasonally unadjusted).
- all data provided by the Kansas Dept. of Education; years refer to school year.
  - students and staff are shown as full time equivalents; teachers as identified by KSDE, including pre-school teachers; enrollment includes pre-school students with IEPs.
- a decline in Students-per-Teacher or per-Employee is reflected as an improvement in the ratio, and vice-versa.
- carryover cash represents unencumbered balances as of July 1.
- reading achievement per Kansas state assessment; KSDE says a methodology change in 2006 invalidates comparisons to prior years.
- all per-pupil amounts based on full time equivalent (FTE) enrollment per KSDE protocol.