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Testimony on HB 2239

House Education Budget Committee

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Presented by: Rob Balsters, Ed.D., RSBA, USA|Kansas Past-President

USA|Kansas is against this bill because it presents a very expensive and inefficient solution to a problem that doesn't exist. Much of the information anticipated by the passage of this bill is already available through the State Department of Education.

School districts have a uniform accounting system as outlined in the Kansas Accounting Handbook for Unified School Districts prepared by KSDE. This system was developed and reviewed by superintendents, assistant superintendents, business managers, certified public accountants, state association representatives and KSDE personnel. We believe that it presents useful and timely information on school district budgets in accordance with Kansas' education funding statutes.

One goal of the bill is to facilitate comparisons of expenditures at the building level. A study completed for the Legislature in 2004 showed that the greatest difference in building expenditures within a district was directly related to the salaries paid to the building's teachers. Other differences in expenditures from building to building are related to the number of special needs students and staff.

Building-to-building comparisons between districts are even more diverse due to the differences in salary schedules and student needs that are unique to each school district. The majority of Kansas' school districts are small enough that they have only two or three schools. Each of these schools educates a different level of student and thus has different education requirements and expenditures, further complicating the issue.

The State Budget Director relates that KSDE estimates the cost of a feasibility study at \$150,000. KSDE also estimates that a new accounting system like the one described in the bill would take years to implement. Indeed, the new accounting system implemented by other state agencies has taken over 2.5 years with an estimated cost of \$40.7 million. Implementing a similar system for school districts would certainly take longer and could cost as much as \$60 million to \$80 million.

Additional consideration must also be given to the large number of clerks and technicians who will have to be hired and trained to maintain the proposed accounting system. Given the current status of budget cuts and hiring freezes, adding office staff would not be viewed by the public as a productive venture.

Our state has a lot of problems that need thoughtful, creative solutions. This bill presents an expensive and bureaucratically bloated solution to a problem that simply doesn't exist. Please do not move this bill forward.

Thank you for your consideration.