



**KANSAS ASSOCIATION
OF SCHOOL BOARDS**

Serving Educational Leaders, Inspiring Student Success

www.kasb.org

**Oral Opposition Testimony before the
Senate Committee on Education**

on

SB 353 - relating to the allocation of school district moneys for improvement of student academic performance

by

Mark Tallman, Associate Executive Director

Kansas Association of School Boards

February 17, 2010

Madam Chair, Members of the Committee:

Thank you for the opportunity to comment on **SB 353**. Let me start by stating that we have no objection to the *concepts* stated in this bill: that school boards use data to work “to ensure improvement in student academic performance,” and seek to “allocate sufficient moneys in a manner reasonably calculated such that all students may achieve the goal” set forth in state statute law, the so-called “Rose capacities.” Those capacities were identified by the Kansas Supreme Court as the measure an adequately funded school system.

In fact, our member school boards put in our permanent policies the following statement:

“KASB supports an accreditation and accountability system based on meeting or exceeding the Rose capacities as identified by the Kansas Supreme Court.”

We believe local boards, guided by state law and the State Board of Education and supported by their communities, are already working to use their resources to help students succeed, as measured by those seven capacities:

- (1) Sufficient oral and written communication skills to enable students to function in a complex and rapidly changing civilization.
- (2) Sufficient knowledge of economic, social, and political systems to enable the student to make informed choices.
- (3) Sufficient understanding of governmental processes to enable the student to understand the issues that affect his or her community, state, and nation.
- (4) Sufficient self-knowledge and knowledge of his or her mental and physical wellness.

(5) Sufficient grounding in the arts to enable each student to appreciate his or her cultural and historical heritage.

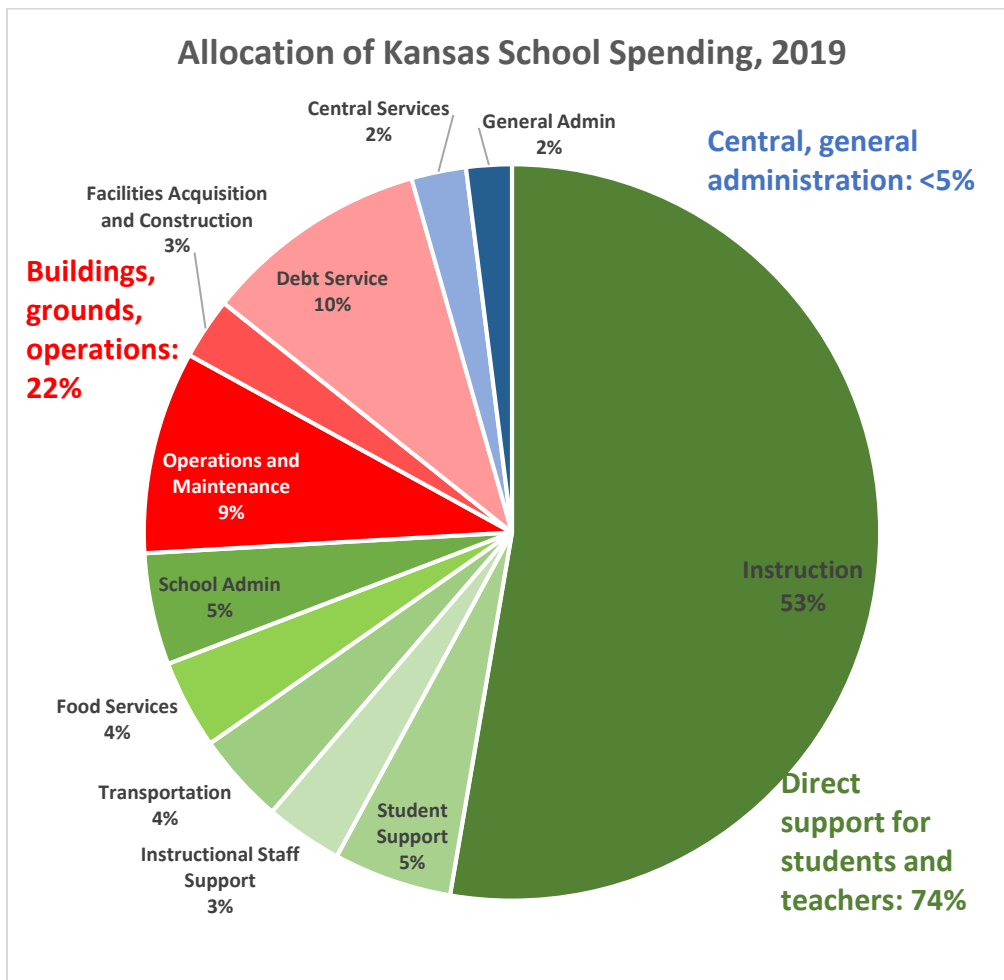
(6) Sufficient training or preparation for advanced training in either academic or vocational fields so as to enable each child to choose and pursue life work intelligently.

(7) Sufficient levels of academic or vocational skills to enable public school students to compete favorably with their counterparts in surrounding states, in academics or in the job market.

Why, then, do we oppose this bill? First, because we are concerned it may suggest that locally elected school boards are **not** committed to achieving these capacities simply because we have not reached them. Second, because it may imply that we are not reaching these goals because boards are misallocating dollars due to either indifference or ignorance, or perhaps some other reasons. And third, because it may imply that the one-size fits all solution is simply spending more on a single budget function and less on everything else.

We hope the committee will reject those ideas. Here some reasons why.

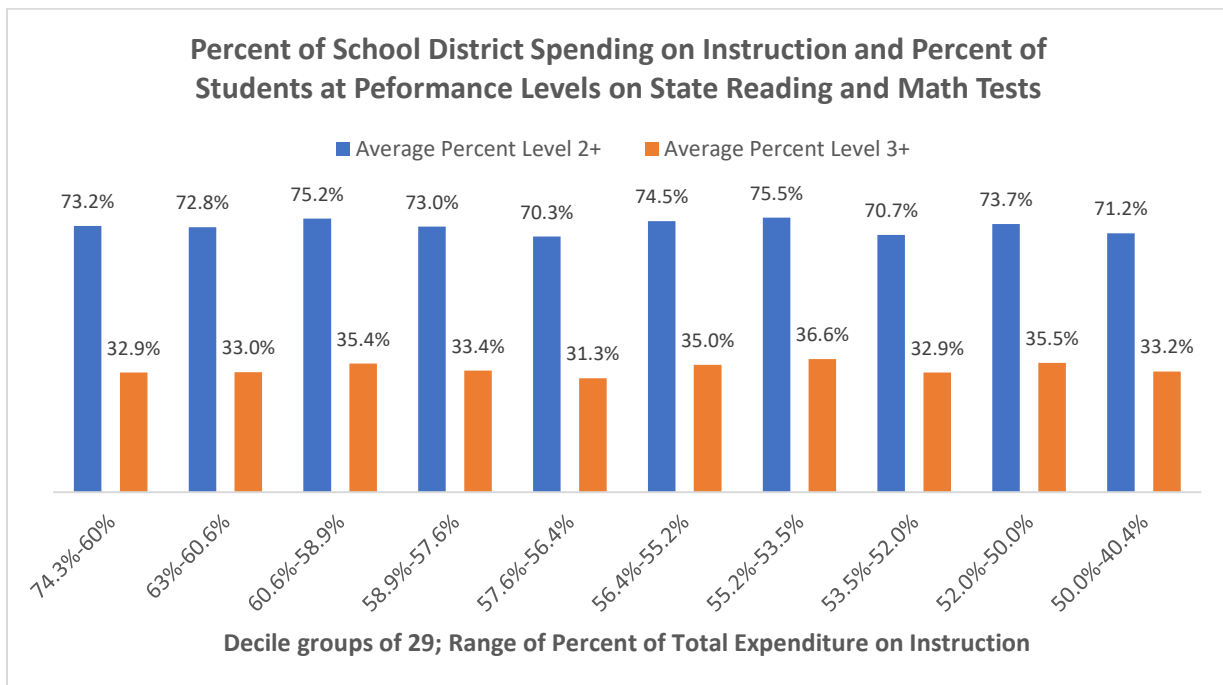
School expenditures are spread over multiple functions, each of which contributes to student learning.



Approximately three-quarters of spending goes to directly to teaching and services for students. Approximately 22 percent goes to build, equip, operate and maintain the physical plant of the districts. Less than five percent is general or central administration.

However, there are big differences among districts in their percentages because of local circumstances, that often limit what school boards can do. For example, everything districts spend on debt service for school facilities and a significant part of what they spend on construction, equipment and major repairs and remodeling cannot be spent on anything. If district voters base a bond issue, the percent of spending on instruction is going to go down because the district will spend more to service those bonds. But that doesn't mean it is spending LESS on instruction, and it could not spend bond money on instruction or anything else.

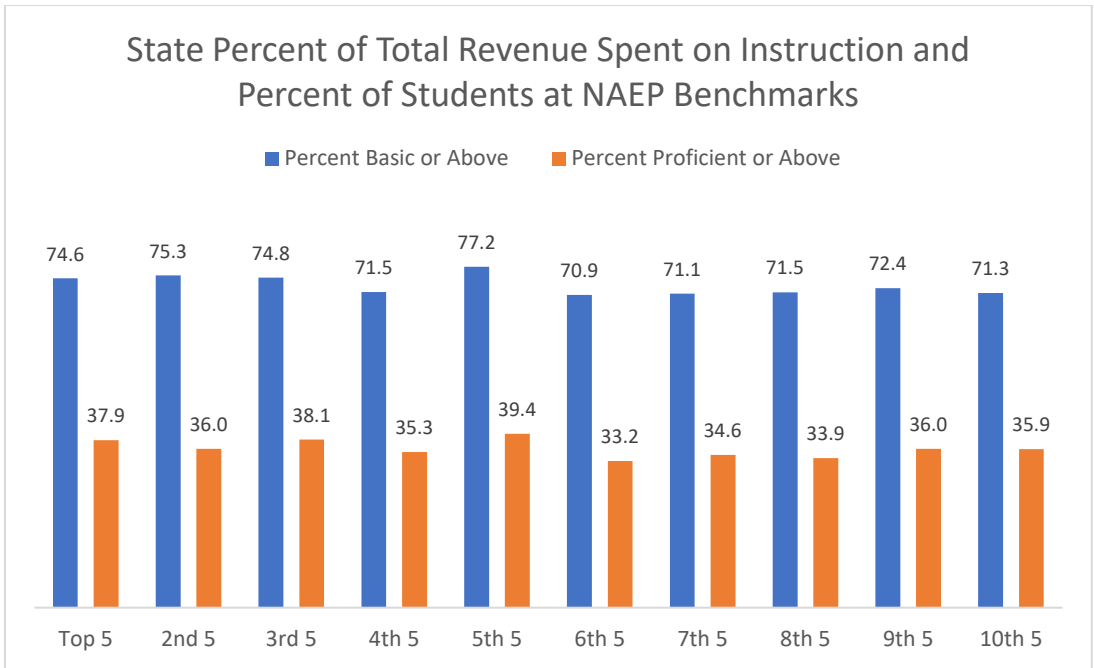
There is no relationship between the percent of budget districts spend on instruction and academic performance as measured by state assessments.



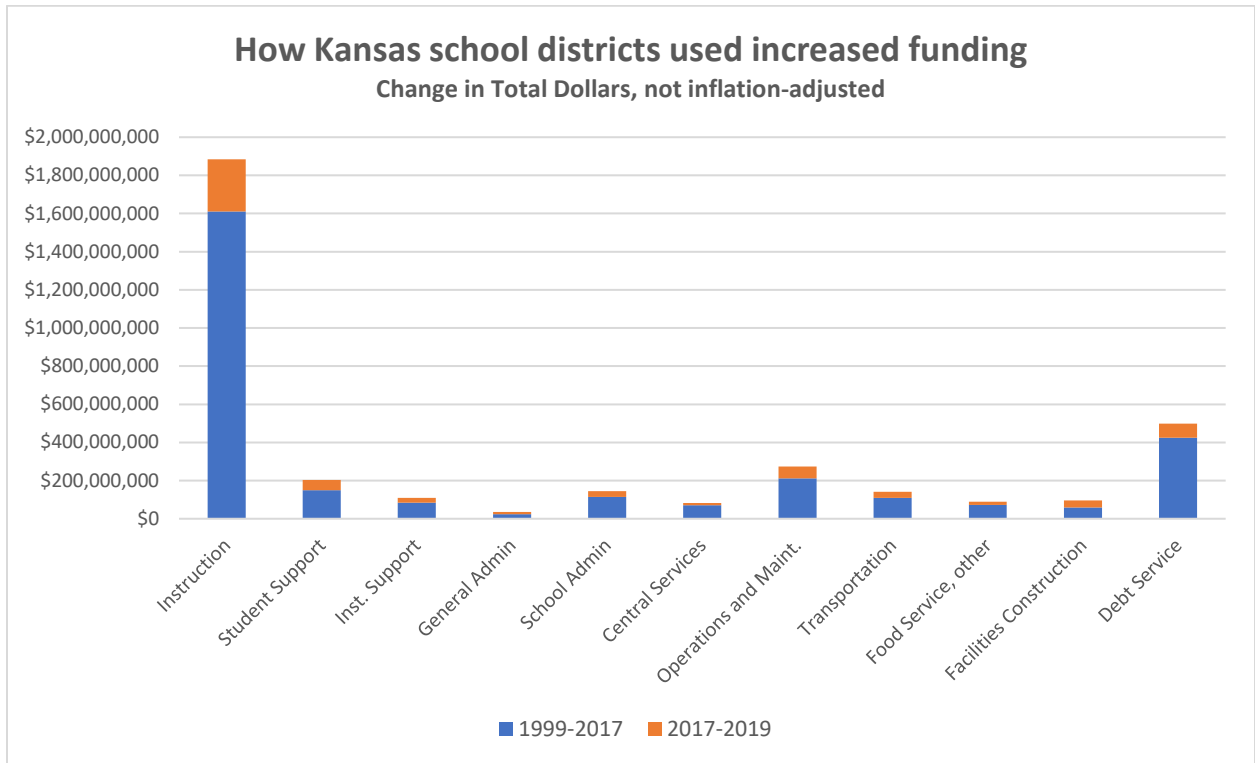
The chart above divides districts into 10 groups of roughly 29 ranked by percent of total expenditures on instruction, and average state assessment results. Note the group spending the highest share on instruction have just two percent more students scoring at “grade level” – and one percent fewer students at “college ready” – than districts with the lowest share. The group that does best is basically at the state average.

There is also little relationship between percent of total spending on instruction at the state level and national reading and math scores.

As the following chart shows, states spending the higher percent of total dollars on instruction are slightly more likely to have higher scores that's with the lowest – but states near the middle do the best.



Although spending more instruction alone doesn't guarantee better results, Kansas school leaders have spent far more increased funding on instructional than anything else.



By far the largest increase has been for instruction. The second largest increase has been in debt service for bond issues approved local voters, revenues that can only be used for that purpose.

Excluding debt service, instructional spending rose from 55 percent of total expenditures in 2000 to 58 percent in 2019, which would have been higher if the Legislature had not reduced KPERS payments by \$115 million – payments that will increase by \$250 million this year.

Debt service and KPERS payments are just two examples of how much of school budgets are out of the control of the local school board.

Kansas ranks high in the percentage of total funding and current expenditures going to instruction.

As the chart on the following page shows, while Kansas ranked 30th in the nation in total revenues per pupil in 2017 (the most recent year data in available), Kansas ranked 15th in the nation in the percent of TOTAL expenditures going to instruction and 12th in the nation in the percent of CURRENT expenditures going to instruction. That an important distinction because school boards have more authority to allocate current dollars – debt service and capital costs cannot be spent on instruction (by definition).

Using 15 educational outcomes, KASB ranks states on student performance. On the most recent calculation, only states ranked higher than Kansas. We call those Aspiration states.

On average, those states spent over \$4,000 more pupil than Kansas in total and more than \$2,000 on instruction. But Kansas' *percentage* of total spending on instruction was just 0.4 percent less than the top performing states and 0.1 percent *more* of current expenditures.

By the way, since Kansas is often compared to Florida for educational policy, Kansas was just one percent lower than Florida on total expenditures going to instruction and just 0.1 percent lower on current expenditures.

Kansas ranks high among states on the Rose capacities for young adult educational attainment.

Finally, when evaluating how well Kansas school districts are allocating their resources, we can look at measures of education attainment that really reflect the Rose capacities of “(6) Sufficient training or preparation for advanced training in either academic or vocational fields so as to enable each child to choose and pursue life work intelligently,” and “(7) Sufficient levels of academic or vocational skills to enable public school students to compete favorably with their counterparts in surrounding states, in academics or in the job market.”

The final three table in this testimony show that while Kansas spends well below the U.S. average per pupil (ranking 30th), on each key indicator of educational attainment by young adults (ages 18-24), Kansas ranks above the U.S. average in high school completion, any postsecondary education and bachelor's degree completion.

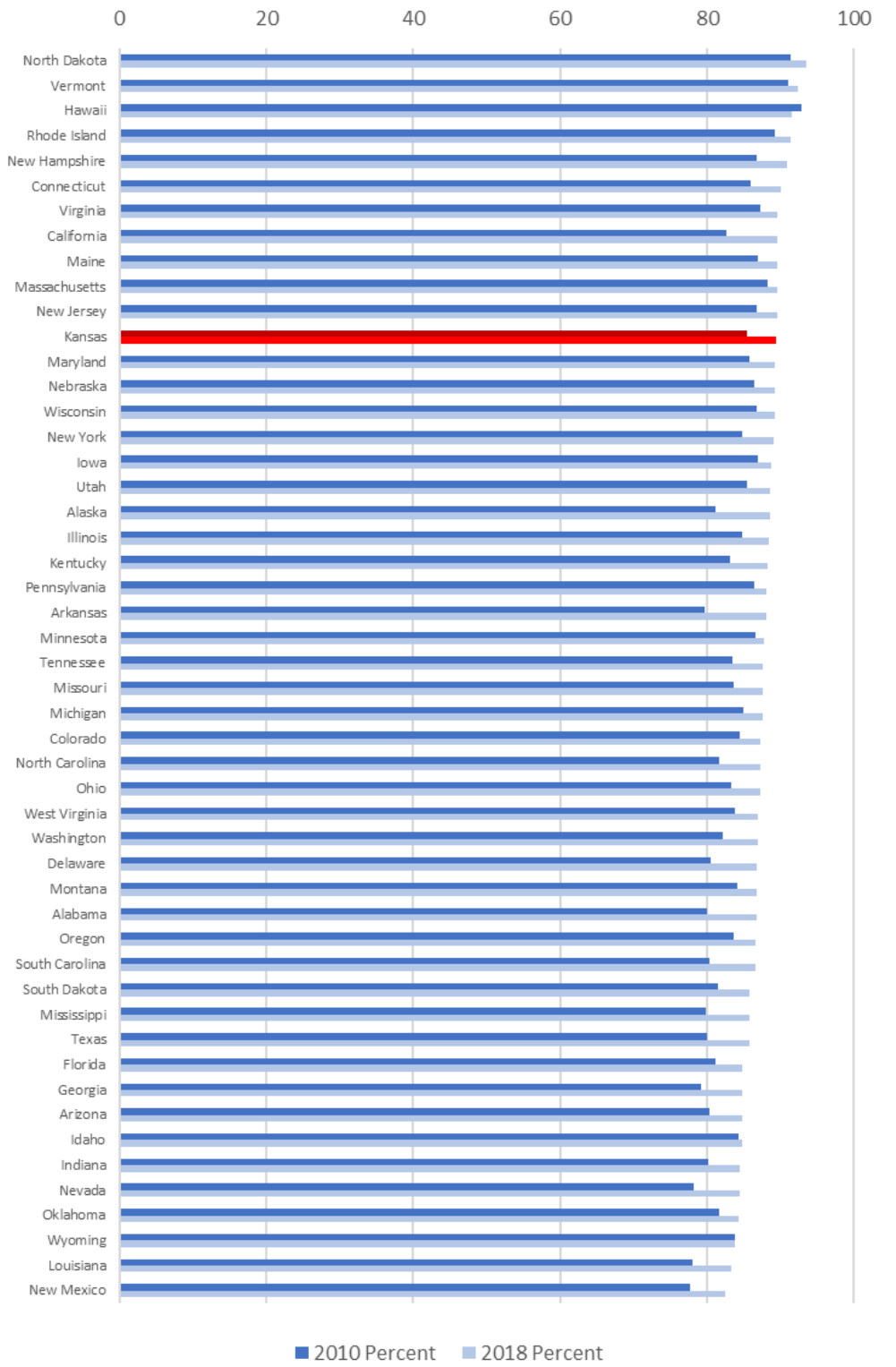
Conclusion

We believe **SB 353** is at best unnecessary and at worse misleading about the real results of how school districts spend their resources.

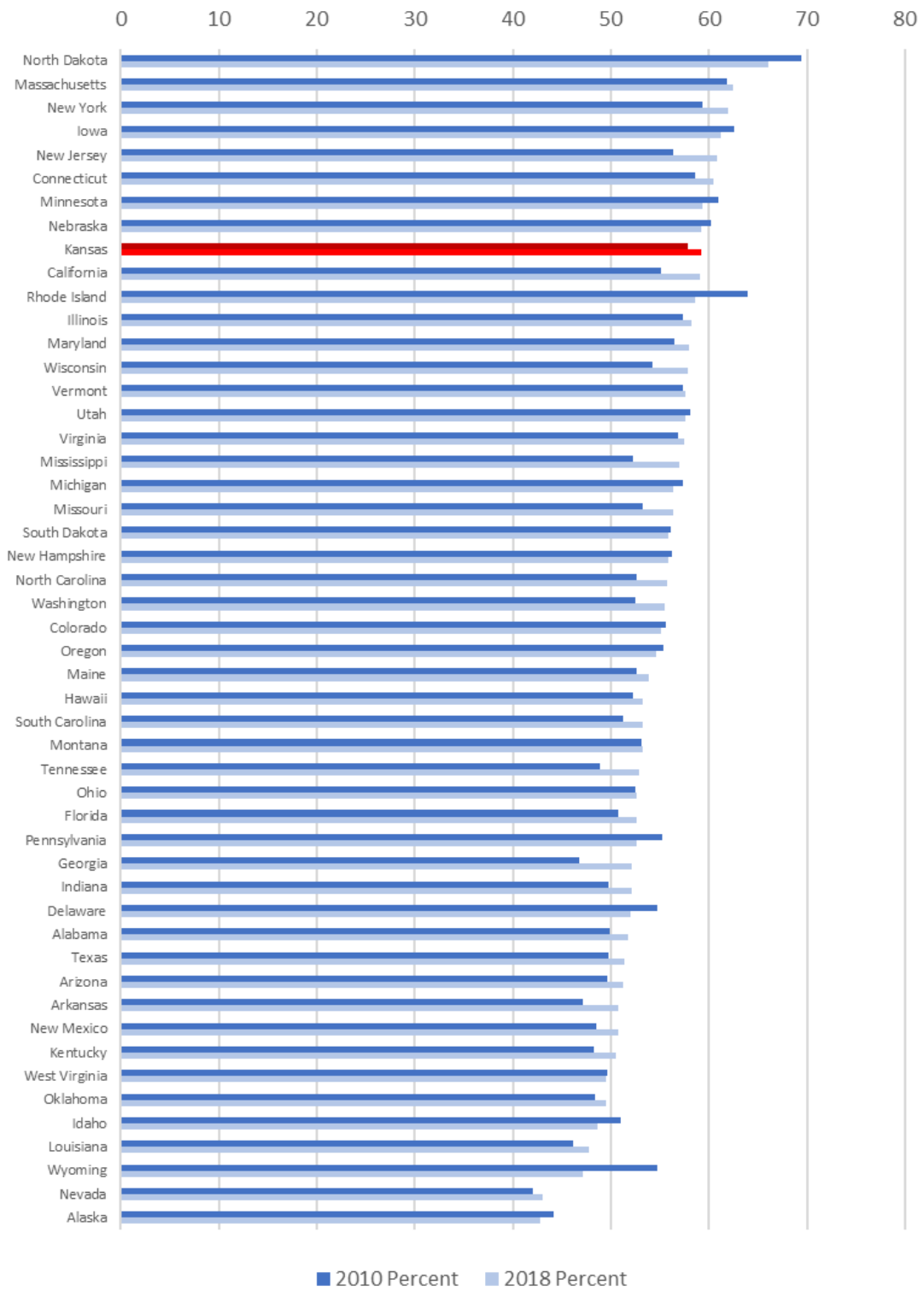
State spending and share of spending on instruction

	Actual Dollars, 2017						
	Total Revenue Per Pupil	Current Spending Per Pupil	Spending on Instruction Per Pupil	Instructional Spending as Percent of Total	Rank	Instructional Spending As Percent of Current	Rank
Kansas	\$ 12,712	\$ 10,961	\$ 6,735	53.0%	15	61.5%	12
All States	\$ 14,260	\$ 12,332	\$ 7,373	51.5%	25.5	59.5%	25.5
Aspiration	\$ 18,151	\$ 15,776	\$ 9,659	53.4%	16.9	61.4%	14.6
Adjacent	\$ 11,832	\$ 10,229	\$ 6,117	51.2%	30.8	59.2%	28.0
Overall Peers	\$ 14,093	\$ 12,096	\$ 7,155	50.7%	29.8	59.2%	27.0
Student Peers	\$ 15,731	\$ 13,588	\$ 8,060	51.3%	27.9	59.3%	25.9
Adult Peers	\$ 15,012	\$ 12,811	\$ 7,713	51.4%	27.0	60.3%	22.0
Distribution Peers	\$ 13,600	\$ 11,715	\$ 6,920	50.9%	28.8	59.1%	27.1
Alabama	\$ 10,618	\$ 9,511	\$ 5,427	51.1%	26	57.1%	40
Alaska	\$ 18,868	\$ 17,838	\$ 9,538	50.6%	30	53.5%	50
Arizona	\$ 9,188	\$ 8,003	\$ 4,308	46.9%	47	53.8%	49
Arkansas	\$ 11,404	\$ 9,967	\$ 5,611	49.2%	38	56.3%	43
California	\$ 14,383	\$ 12,143	\$ 7,222	50.2%	33	59.5%	22
Colorado	\$ 11,727	\$ 9,809	\$ 5,513	47.0%	46	56.2%	44
Connecticut	\$ 22,324	\$ 19,322	\$ 11,861	53.1%	14	61.4%	13
Delaware	\$ 18,157	\$ 15,302	\$ 9,532	52.5%	16	62.3%	8
Florida	\$ 10,349	\$ 9,075	\$ 5,593	54.0%	9	61.6%	10
Georgia	\$ 11,758	\$ 10,205	\$ 6,155	52.3%	18	60.3%	19
Hawaii	\$ 15,666	\$ 14,322	\$ 8,373	53.4%	13	58.5%	32
Idaho	\$ 8,587	\$ 7,486	\$ 4,435	51.6%	21	59.2%	24
Illinois	\$ 17,489	\$ 15,337	\$ 9,391	53.7%	11	61.2%	14
Indiana	\$ 12,657	\$ 10,045	\$ 5,814	45.9%	49	57.9%	36
Iowa	\$ 13,531	\$ 11,461	\$ 6,948	51.3%	23	60.6%	17
Kansas	\$ 12,712	\$ 10,961	\$ 6,735	53.0%	15	61.5%	12
Kentucky	\$ 11,578	\$ 10,121	\$ 5,795	50.1%	35	57.3%	39
Louisiana	\$ 12,810	\$ 11,199	\$ 6,245	48.7%	41	55.8%	46
Maine	\$ 15,534	\$ 13,690	\$ 7,767	50.0%	36	56.7%	41
Maryland	\$ 16,835	\$ 14,848	\$ 9,481	56.3%	5	63.9%	5
Massachusetts	\$ 19,609	\$ 16,197	\$ 10,060	51.3%	24	62.1%	9
Michigan	\$ 14,132	\$ 11,907	\$ 6,947	49.2%	39	58.3%	33
Minnesota	\$ 15,193	\$ 12,647	\$ 8,200	54.0%	10	64.8%	3
Mississippi	\$ 9,858	\$ 8,771	\$ 4,971	50.4%	32	56.7%	42
Missouri	\$ 12,492	\$ 10,589	\$ 6,300	50.4%	31	59.5%	21
Montana	\$ 12,463	\$ 11,443	\$ 6,749	54.2%	8	59.0%	27
Nebraska	\$ 13,898	\$ 12,579	\$ 8,208	59.1%	3	65.3%	2
Nevada	\$ 10,544	\$ 9,320	\$ 5,472	51.9%	20	58.7%	30
New Hampshire	\$ 17,475	\$ 15,683	\$ 9,826	56.2%	6	62.7%	7
New Jersey	\$ 21,603	\$ 18,920	\$ 11,076	51.3%	25	58.5%	31
New Mexico	\$ 11,886	\$ 9,881	\$ 5,493	46.2%	48	55.6%	47
New York	\$ 26,954	\$ 23,091	\$ 16,113	59.8%	1	69.8%	1
North Carolina	\$ 9,588	\$ 9,072	\$ 5,712	59.6%	2	63.0%	6
North Dakota	\$ 16,172	\$ 13,760	\$ 8,256	51.1%	28	60.0%	20
Ohio	\$ 14,818	\$ 12,645	\$ 7,436	50.2%	34	58.8%	28
Oklahoma	\$ 9,210	\$ 7,940	\$ 4,447	48.3%	43	56.0%	45
Oregon	\$ 13,268	\$ 11,264	\$ 6,568	49.5%	37	58.3%	35
Pennsylvania	\$ 19,780	\$ 15,798	\$ 9,719	49.1%	40	61.5%	11
Rhode Island	\$ 18,330	\$ 15,943	\$ 9,299	50.7%	29	58.3%	34
South Carolina	\$ 13,006	\$ 10,590	\$ 5,798	44.6%	50	54.7%	48
South Dakota	\$ 11,523	\$ 9,939	\$ 5,889	51.1%	27	59.2%	23
Tennessee	\$ 10,059	\$ 9,184	\$ 5,584	55.5%	7	60.8%	16
Texas	\$ 11,576	\$ 9,375	\$ 5,542	47.9%	44	59.1%	26
Utah	\$ 8,775	\$ 7,179	\$ 4,594	52.4%	17	64.0%	4
Vermont	\$ 20,594	\$ 18,290	\$ 11,039	53.6%	12	60.4%	18
Virginia	\$ 12,846	\$ 11,886	\$ 7,236	56.3%	4	60.9%	15
Washington	\$ 14,248	\$ 11,989	\$ 6,933	48.7%	42	57.8%	37
West Virginia	\$ 12,726	\$ 11,554	\$ 6,623	52.0%	19	57.3%	38
Wisconsin	\$ 13,653	\$ 11,968	\$ 7,029	51.5%	22	58.7%	29
Wyoming	\$ 20,549	\$ 16,537	\$ 9,779	47.6%	45	59.1%	25

Percent of 18-24-Year-Olds with High School Completion



Percent 18-24-Year-Olds with Any Postsecondary Education



Percent 18-24-Year-Olds with Bachelor's Degree

