

Legislative Educational Planning Committee

September 22, 2011

Dale M. Dennis, Deputy
Commissioner of Education



PLAINTIFFS'
EX. 333

Cash Balances

Total Cash Balance

July 1, 2008	\$ 1,369,156,886
July 1, 2009	\$ 1,498,902,978
July 1, 2010	\$ 1,567,862,072
July 1, 2011	\$ 1,710,164,224

Transfers from Special Funds to General Fund

Total amount *budgeted* by school districts to transfer from special funds to general fund during 2011-12 school year.

\$ 23,386,406

Supplemental General State Aid LOB—Low Valuation Districts

2009-10	\$ 336,440,519	100.0%
2010-11	\$ 338,729,552	91.7%
2011-12	\$ 339,212,000	85.7%

LOB—Low Valuation Districts

Example—State Aid Calculation

Assessed Valuation (Same as 2010-11)	\$ 14,345,247
FTE Enrollment – September 20, 2010	798.8
Assessed Valuation Per Pupil	\$ 17,958
2011-12 LOB State Aid Ratio	82.77
LOB (Same as 2010-11)	\$ 1,812,532
State Aid Entitlement	\$ 1,500,232
Estimated Proration	85.7%
Est. State Aid based on Appropriation	\$ 1,285,699
Difference	\$ 214,533
Millage Equivalency	14.95

Virtual School Enrollment Assessed Valuation

Computation of LOB State Aid Excluding Virtual School Enrollment

Assessed Valuation	\$ 75,000,000
Estimated FTE Enrollment	1,250.0
Assessed Valuation Per Pupil	\$ 60,000
LOB State Aid Ratio	42.40%
Bond and Interest State Aid Percentage	23.00%

Virtual School Enrollment Assessed Valuation

Computation of LOB State Aid With Increased Virtual School Enrollment

Assessed Valuation	\$ 75,000,000
Estimated FTE Enrollment	1,550.0
Assessed Valuation Per Pupil	\$ 48,487
LOB State Aid Ratio	53.57%
Bond and Interest State Aid Percentage	36.00%



2011 Senate Bill 21

- Develop and maintain a **uniform reporting** system for receipts and expenditures for school districts to begin on July 1, 2012.
- Requires each school district to annually submit a report to the State Board of Education on all **construction activity** undertaken by the school district financed by the issuance of bonds.
- Requires that the State Department of Education annually publish on its internet website a copy of **Budget Form 150** for each school district, the estimated legal maximum general fund budget, or any successor document containing the same, or similar information, submitted by each school district.
- Requires that the State Department of Education annually publish the following **expenditures** for each school district on a per pupil basis: (1) total expenditures; (2) capital outlay expenditures; (3) bond and interest expenditures; and (4) all other expenditures not included in (2) or (3).



Contingency Reserve Fund

KSA 72-6426

Provides that the contingency reserve fund will drop from ten to six percent July 1, 2012.



2011 House Bill 2191

Due Process for Teachers

- Allows school districts to offer employment contracts to teachers for one or up to two additional years at the end of teacher's probationary period, thus extending until the sixth year of employment the ability to the teacher to attain due process rights.
- Requires school districts to annually file report to KSDE and House and Senate Education Committees.
 1. Number of teachers offered a contract under these provisions.
 2. Number of teachers an agreement.
 3. Number of teachers that accepted the agreement.
 4. Number of teachers not offered either a contract or an agreement.

STATE GENERAL FUND

State General fund Revenue Exceeding Estimates

April 2011	\$ 25.2 million
May 2011	\$ 58.6 million
June 2011	\$ 18.7 million
July 2011	\$ 9.3 million
August 2011	\$ 17.4 million
TOTAL	\$ 129.2 million

SALES TAX REVENUE

- July 1, 2010 state sales tax increased from 5.3 to 6.3 percent.
- July 1, 2013 state sales tax will be reduced from 6.3 to 5.7 percent (.6 percent reduction).
- The .6 reduction will be transferred to Kansas Dept. of Transportation.
- **Result—sales tax used for general operating fund expenditures will drop approximately one percent July 1, 2013.**

