



House Committee on K-12 Education Budget
Kristey Williams, Chair
February 13, 2024
Susan Willis, Chief Financial Officer
USD 259 - Wichita Public Schools

Chair Williams and members of the Committee:

Thank you for the opportunity to provide comments in opposition of HB 2738. If this bill's intent is to start simplifying the method to appropriate Special Education funding to schools in terms of the excess cost calculation, this bill misses the mark. HB2738 essentially requires the transfer of general funds attributable to weightings generated for other purposes into the special education fund. Wichita Public Schools would urge against requiring districts to commit a portion of total state aid intended to support Career and Technical Education, Bilingual, and At-Risk students as state aid for Special Education. The weighting formulas provided for each of the aforementioned categories already necessitate WPS to transfer amounts over and above provided state aid to fully fund services. Requiring a portion of those weightings to support special education services infringes on the adequacy of funding available for those purposes. This bill appears to be simply renaming state aid to comply with the statutory 92% excess cost funding requirement. It does not help school districts meet the needs of both special education students and all other students.

HB2738 would require districts to also commit their authorized supplemental general fund budget percentage in calculating revenues attributable to special education and related services, reduces the state's liability to fund excess cost by the average authorized LOB percentage across all districts, and then again requires school districts to reduce the equalization amount by the amount attributable to the special education weighting that is provided to the school district as supplemental state aid pursuant to K.S.A. 72-5145 for the purposes of calculating excess cost and special education equalization. The way the calculation is written requires a double accounting of LOB revenues to support special education and related services, but then also reduces the state's equalization by a third accounting on LOB funds for the supplemental state aid amount attributable to the special education weighting provided in the general fund. In Wichita Public Schools, LOB funds are already required to support At-Risk Students, Bilingual students, and transfers to funds to support over-and-above amounts received for weightings in the general fund. While WPS already budgets and transfers \$43M-\$46M per year from LOB to the special education fund, mandating LOB funds for this purpose leaves little local discretion or ability to fund other general education programs and would further restrict a fund that already has mandatory transfers established in K.S.A 72-5143.

Wichita Public Schools would advocate to have costs related to special education and related services funded at the state and federal level and have less requirements on a local tax base. Requiring revenues from local taxpayers calculated from property values to cover costs associated with federal and state mandates for a student population where services require smaller class sizes and more specialized, labor-intensive supports seems more volatile for districts to forecast revenues related to special education and related services for excess cost requirements.

Wichita Public Schools would advocate to leave language as written currently in K.S.A. 72-3422 for the purposes of calculating excess cost. The current equation proportionately requires general and supplemental general funds to support the full-time equivalent of children with exceptionalities receiving special education or related services compared to the full-time equivalent of all pupils enrolled without any duplication/triplication of revenue sources.