

House Education Committee  
HB 2233 – Written testimony in opposition  
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Mr. Chairman & members of the House Education Committee:

On behalf of the Kansas Policy Institute, we present written testimony in opposition to HB 2233.

We wish to make it clear that our opposition has nothing to do with paying for necessary classroom school supplies. We absolutely agree that no classroom teacher should have to pay, or be forced to pay, for necessary classroom school supplies out of his or her own pocket. Our position is that this legislation is unnecessary.

This bill calls to mind a conversation I had my last year in the Legislature with the Superintendent and two others at the Hutchinson School District Administration building. I had asked the Superintendent for the meeting to discuss the subject of unencumbered funds and the fact that they were growing in spite of the fact that Hutchinson was one of the plaintiffs in the school finance litigation. The Superintendent wanted a member of the local school board and a teacher representative present. The only thing the teacher wanted out of the meeting was to show me store receipts where she had purchased classroom supplies with her own funds. I told her that I had heard several stories about teachers paying for supplies out of their own pockets and I asked her if she had turned those receipts in to the Superintendent or district for reimbursement, since the District had more than sufficient unencumbered funds to reimburse her. She said she had not turned them in. I told her she should. Supplies are the District’s responsibility.

Classroom supplies are, and should be, part of the District’s budget for instruction. I wonder how many on the Committee are familiar with the Kansas Accounting Handbook for Unified School Districts, published by the Kansas State Department of Education and last revised March of 2018. I know some of you are. It can be found on the Department’s website. Supplies that are used in the classroom are to be placed under the function “instruction”. (Handbook, p. 14)

What is “Instruction”? The Handbook states: “Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular

activities. This includes expenditures formerly reported under 3400 Student Activities. Teaching may also be provided through some other approved medium such as two-way interactive video, television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc. which assist in the instructional process.” (Handbook, p. 15)

While we’re dealing here with actual tangible classroom supplies it is important to see what the full definition of instruction entails. The Handbook goes on to describe the importance of Function 1000, Instruction:

**“Although all other functions are important, this function acts as the most important part of the education program, the very foundation on which everything else is built. If this function fails to perform at the needed level, the whole educational program is doomed to failure regardless of how well the other functions perform. Instruction not only includes the regular face to face classroom teaching but also such things as lab sessions, independent work, and field trips.**

**By far the biggest cost items in this function are teacher salaries and associated costs such as social security, fringe benefits, and workers’ compensation. Other major costs in the function are costs in providing substitutes and paraprofessionals who work with the teachers. All of the materials needed in the delivery of the instructional program by the teacher and helpers are another major cost. Costs that do not involve teachers and their helpers (paraprofessionals, substitutes, etc.) and the student’s actual learning should not be included in this category. (Handbook, p. 71; emphasis added)**

In case there is any question about what supplies are contemplated, the Handbook devotes no less than 13 pages to listing almost every conceivable supply used by students and teachers in the district. You would be hard pressed to see an item on a store receipt that is not listed in the Handbook. (Handbook, pp 57-69)

School districts have the responsibility to budget and provide sufficient resources for the classroom. In case supplies run low, it isn’t cost efficient to have teachers buy supplies on an ad hoc basis individually. To the extent they must, they are entitled to be reimbursed. If, indeed, districts are diverting needed classroom resources elsewhere, this is evidence that districts are not providing resources reasonably calculated to achieve student goals and outcomes.

In short, there is no need for this legislation. What is needed is to have the districts embrace the philosophy articulated above from the Handbook on the importance of instruction and budget accordingly, making the classroom and the classroom teacher the first priority, the “foundation”, if you will, on which the balance of the budget is built. To do otherwise, will, according to the Handbook, doom to failure all other functions, no matter how well they are performing. Failing that, the Legislature needs to take action to ensure that the Handbook philosophy of the importance of instruction is followed. That means building school district budgets from the classroom up, not from the administration building down.