

February 15, 2023

The Honorable Adam Thomas, Chairperson  
House Committee on Education  
300 SW 10th Avenue, Room 218-N  
Topeka, Kansas 66612

Dear Representative Thomas:

**SUBJECT:** Fiscal Note for HB 2224 by House Committee on Education

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2224 is respectfully submitted to your committee.

HB 2224 would increase the number of school days and hours for public-school student attendance. Under current law, students are required to attend not less than 186 school days for pupils attending kindergarten through grade 11, and not less than 181 school days for students in grade 12. HB 2224 would change these requirements for any public-school student to attend not less than 195 school days (of eight hours per day) or 156 school days (of ten hours per day).

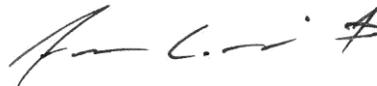
The Department of Education estimates that the enactment of HB 2224 would increase the school session by 39.8 percent, going from 1,116 hours to 1,560 hours. The Department states that school district employees would likely expect an increase in salary for the additional school days. Because the local school boards negotiate teacher salaries, the Department cannot estimate the amount of raise that would be authorized by the school boards. However, to show an illustration of the statewide fiscal effect for each 1.0 percent salary increase, the Department estimates that school districts would incur expenditures totaling \$36.6 million. This estimate is based upon FY 2022 statewide general fund and supplemental general fund budgets totaling \$4,885.9 million, with 75.0 percent for salaries and wages ( $\$4,885,916,000 \times 75.0\% = \$3,664,437,000 \times 1.0\% = \$36,644,370$ ).

With FY 2024 additional salary costs for schools, the state would have to increase its KPERS-School employer contribution. For each 1.0 percent increase for statewide salaries and wages used in the above example, the state's additional KPERS-School State Aid expenditures would be \$4,972,641 in FY 2024 ( $\$36,644,370 \times 13.57\%$  KPERS employer contribution rate = \$4,972,641), all from the State General Fund.

In addition, the Department estimates that transportation expenditures for daily bus routes would increase based on the additional days added to the year. The average for school districts attending school five days per week this year is approximately 171 days. Increasing to 195 days would be an increase of 14.0 percent. The Department reports that statewide transportation expenditures for daily bus routes, less salaries, were \$104,555,000 in FY 2022. Using this same estimate for FY 2024, the Department estimates that a 14.0 percent increase for transportation expenditures would be \$14,637,700. School districts likely would experience additional costs for utilities, cleaning supplies, and other operating expenditures; however, the fiscal effect on these costs cannot be estimated by the Department, as the costs would vary by school district.

The Department notes without a change to current school finance law, any additional salaries and wages expenditures for school staff, as well as other operating expenditures (including transportation), would have to be from existing budget resources. Any fiscal effect associated with HB 2224 is not reflected in *The FY 2024 Governor's Budget Report*.

Sincerely,

A handwritten signature in black ink, appearing to read "Adam Proffitt", with a stylized flourish at the end.

Adam Proffitt  
Director of the Budget

cc: Craig Neuenswander, Department of Education