

SESSION OF 2015

**SUPPLEMENTAL NOTE ON SENATE BILL NO. 188**

As Amended by Senate Committee on  
Education

**Brief\***

SB 188 would amend the Kansas Uniform Financial Accounting and Reporting Act to modify documents annually required of school districts. The bill would revise requirements for posting these documents on a district's website homepage and specify the documents must be published on or before November 1 of each year. Currently, the statute specifies only that the publications must be published with an easily identifiable link located on the homepage. The bill would require the link to the publications be titled "Budget Information", be no less prominent in size and typeface as the most prominent link located on that page, and be directly accessible without the use of menu options. The webpage containing the publications must contain the following documents in the following order: Budget at a Glance; Budget Summary for the Current School Year; Form 150, or its successor; and Employee Compensation Information.

***Budget at a Glance and Budget Summary***

The bill would define "Budget at a Glance" as a multi-page document that includes the information provided in a budget summary and actual expenditure information outlined in the bill. "Budget Summary" is already defined in current law; however, the bill would amend the definition to strike "budget at a glance" as that phrase now refers to a new document. The bill would clarify that the dollars per pupil figure required in the Budget at a Glance and Budget

---

\*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

Summary documents must be based on full-time equivalent (FTE) enrollment.

### ***Employee Compensation Information***

The bill would require each school district to publish annually on the district's website a document titled "Employee Compensation Information", which would contain for the current year:

- The title and aggregate annual compensation, as described by the bill, of:
  - Each of the 10 employees receiving the largest amount of aggregate annual compensation, if the school district has a total enrollment of 500 or more; or
  - Each of the 3 employees receiving the largest amount of aggregate annual compensation, if the school district has a total enrollment of less than 500;
- The expenditures budgeted for amounts to be paid to or on behalf of members of the school district board of education, including, but not limited to association dues, travel and *per diem*, expenses, and reimbursements for any other expenses;
- The lowest, highest, and average aggregate annual compensation for a teacher employed for a full school year;
- The dollars per pupil for instruction and total expenditures;
- The spending allocated to instruction, excluding capital outlay and debt service expenditures, as a percentage of total expenditures; and

- The total FTE enrollment, total number of “classroom teachers” (as defined in the bill) certified by the school district to the Kansas Board of Education (KSBE) on the certified personnel report, and the ratio of the total FTE enrollment to total number of classroom teachers for the current school year.

The bill would require each district to publish these required documents for prior school years, beginning with budget information for school year 2012-13, and for ten consecutive years from the date of first publication. The documents for prior school years would be published on a separate webpage *via* a link titled “Archive Budget Information” located on the “Budget Information” webpage, immediately following the links for the required documents. The bill would require all other financial documents and information the district decides to publish online to be available on a separate webpage *via* a link titled “Other Financial Information,” following the “Archive Budget Information” link.

The bill would require the Kansas State Department of Education (KSDE) to receive and investigate any written complaints it receives alleging a district is not in compliance with these requirements and to report any findings and conclusions to the KSBE upon completion of the investigation. The KSBE would then be required to notify a noncompliant district in writing, and if the district does not cure the noncompliance and submit proof of subsequent compliance to the KSBE within 30 days, the KSBE would impose a civil penalty of \$1,000 for each day the district fails to show proof of compliance. Any civil penalties received would go to the State General Fund. Immediately upon curing noncompliance, a school district would be required to distribute written notice to the parents and legal guardians of all students enrolled in the district describing the noncompliance and providing a copy of the web address where the information can be viewed. Such notice must not

contain any other information not related to the compliance issue.

Finally, the bill would require the KSBE to adopt rules and regulations necessary to implement these provisions by January 1, 2016.

## **Background**

In the Senate Education Committee, a representative of the Kansas Policy Institute appeared in support of the bill, and a representative of the Kansas Association of School Boards presented opponent testimony.

The Senate Committee amended the bill to specify the annually required documents must be published on each school district's website on or before November 1. The Senate Committee also agreed to require only school districts with a total enrollment of 500 or more to provide the aggregate annual compensation figure for the ten employees receiving the largest amount and require the title of each. School districts with a total enrollment of less than 500 would be required to provide the title and aggregate annual compensation of only the three employees receiving the largest amount of aggregate annual compensation. Finally, the Senate Committee amended the bill to require reporting of expenditures for amounts to be paid to or on behalf of board members including, but not limited to association dues, travel and *per diem*, expenses, and reimbursements for expenses.

The fiscal note prepared by the Division of the Budget indicates the bill, as introduced, would require additional expenditures of \$30,000 from the State General Fund in FY 2016 based on an estimated \$10,000 for programming costs of the KSDE's information technology systems for the Employee Compensation Information reports and \$20,000 to investigate any written complaints made to the Department of noncompliance by school districts.