



**Oral Opponent Testimony on  
SB 181, Limiting the annual amount of  
expenditures and transfers from the state general fund**

**Senate Committee on Ways & Means**

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Chair Billinger and Members of the Committee,

KASB appreciates the opportunity to provide testimony to you on SB 181. KASB's members urge the Legislature to carefully weigh tax and budget policy that will impact funding for public schools:

**Ensuring Adequate and Equitable Funding of Public Schools Through  
Sound Tax Policy**

- We oppose arbitrary limits on taxes and valuations because of the long-term impact on revenues for schools and other public services. We urge caution and due deliberation in the consideration of tax policy.
- Tax policy must provide sustainable and reliable funding for public schools; property tax relief efforts must not imperil school funding. Any reduction in the statewide mill levy for K-12 schools must be offset by other state funds.

Moreover, our members believe that the funding of our public schools must be based on “the actual costs of educating students.”

We urge the committee to consider the potential impacts of SB 181 on the state's ability to fully fund its public schools. Should an expenditure cap like that proposed in SB 181 go into effect, it would result in future cuts to public school funding. The education caseloads could not be fully funded in a year where the cap does not increase. That issue alone

would cause significant negative impacts on the 92% of Kansas students who attend public schools.

Moreover, special education is currently not being funded at the appropriation amount required by state law (K.S.A. 72-3422). Special education in Kansas has not been funded at 92% of statewide excess cost as required by law since the 2010-2011 school year. ([https://www.kslegislature.gov/li\\_2024/b2023\\_24/committees/ctte\\_tf\\_special\\_education\\_and\\_related\\_services\\_f\\_1/documents/testimony/20240105\\_72.pdf](https://www.kslegislature.gov/li_2024/b2023_24/committees/ctte_tf_special_education_and_related_services_f_1/documents/testimony/20240105_72.pdf)). Putting the proposed cap into place would likely freeze special education funding at levels that both are contrary to current state law and are significantly underfunding the services that are mandated for special education students. School districts spent over \$439 million dollars last year of base state aid and local property tax dollars on mandated education services for special education students—that amounts to **42%** of all special education expenditures. Notably, in Kansas, special education includes both gifted children and students with special learning needs. This year’s budget proposals by the Governor and the Kansas Department of Education, calling for between \$72 million and \$84 million in additional special education funding, are only a single year’s investment in what are 3 to 4 year plans to reach a full funding level under state law. Those future investments would likely be impossible under this bill.

Because of these potentially severe negative impacts on public school funding, we respectfully urge the committee to vote no on SB 181. In the alternative, we urge the committee to, at a minimum, amend SB 181 to exempt education caseloads and special education funding altogether from the calculation of any cap imposed under the bill.

Thank you.

***KASB is a non-profit service organization built on an abiding belief in Kansas public schools. We have put the needs of students and K-12 leaders first since 1917.***