



Steven J. Anderson, CPA, MBA, Director

Division of the Budget

Sam Brownback, Governor

January 25, 2011

The Honorable Jean Schodorf, Chairperson
Senate Committee on Education
Statehouse, Room 236-E
Topeka, Kansas 66612

Dear Senator Schodorf:

SUBJECT: Fiscal Note for SB 19 by Legislative Educational Planning Committee

In accordance with KSA 75-3715a, the following fiscal note concerning SB 19 is respectfully submitted to your committee.

SB 19 would allow school districts to utilize the KPERS School employer contribution made by the state on behalf of school districts to be used in computing the local option budget. In addition, the bill would make technical changes to the statutes defining the counting of pupils.

Estimated State Fiscal Effect				
	FY 2011 SGF	FY 2011 All Funds	FY 2012 SGF	FY 2012 All Funds
Revenue	--	--	--	--
Expenditure	--	--	\$21,600,000	\$21,600,000
FTE Pos.	--	--	--	--

The technical changes to the statutes defining the counting of pupils would have no fiscal effect. However, enactment of the KPERS School provision would have the effect of increasing the local option budget (LOB), as the KPERS School employer contribution would be added to the base on which the LOB is calculated. The Kansas Department of Education estimates that approximately two-thirds of the amount available for school districts to calculate the LOB would be utilized, which would increase supplemental general state aid by approximately \$21,600,000 from the State General Fund in FY 2012. Any fiscal effect associated with SB 19 is not reflected in *The FY 2012 Governor's Budget Report*.

Sincerely,

Steven J. Anderson, CPA, MBA
Director of the Budget

cc: Dale Dennis, Education