

HOUSE BILL No. 2102

By Representative F. Miller

1-29

AN ACT concerning school districts; relating to budgeting.

Be it enacted by the Legislature of the State of Kansas:

Section 1. (a) As used in this section:

(1) "General Fund" means revenues received by the local school district from the base state aid per pupil, state authorized ad valorem property taxes and the local option budget.

(2) "Budget" means a financial plan adjusting expected expenses during a school district fiscal year to the anticipated income for that period.

(3) "Sub-budget" means the individual budgets for schools, system wide programs, special purpose funds and off site administration and funds from district revenue sources, to pay for the expenses of operations, maintenance and repairs.

(4) "Budget summary" means a summary of expected system wide revenues and receipts and anticipated expenditures needed for the operation, maintenance and repair of district schools, system wide programs, special purpose funds and off site administration.

(5) "Schools" means institutions for teaching and learning, authorized and supported by the local board of education.

(6) "System wide programs" means district wide programs that are authorized by the local board of education and are necessary or desirable for the operation of the school system, but are not readily associated with individual schools, including but not limited to, transportation, food service, adult education, parent education, summer school, limited English proficient pupil education and driver training.

(7) "Special purpose funds" means funds established by the local board of education that are not directly related to the operation of district schools or system wide programs, including but not limited to, bond and interest; legal judgments; special assessments; textbooks; revolving funds and contingencies.

(8) "Off site administration" means costs associated with the district wide supervision of schools, system wide programs and special purpose funds, including but not limited to, the local board of education, superintendents, school district attorney, associate superintendents, directors, assistant directors, such person's staffs, supplies, equipment and all other

1 costs associated with such person's responsibilities.

2 (b) On or before June 30, 2004, the state board of education shall
3 prepare a uniform budget document for all school districts to use when
4 preparing the school district budget. In preparing such document, the
5 state board of education shall receive assistance from the staff of the
6 legislative research department and shall employ or contract with a cer-
7 tified public accountant appointed by the state treasurer to review the
8 document. The budget document shall contain all elements specifically
9 listed in this section and shall be organized in a logical format that can
10 be audited and transmitted electronically to the state board of education
11 for statewide summaries. Funding for such accountant's services shall be
12 derived from current department of education funding.

13 (c) The budget summary of each school district shall be printed in a
14 newspaper having general circulation in the district.

15 (d) Commencing on July 1, 2004, each school district shall annually
16 propose a budget estimating the anticipated resources available to the
17 district from all sources for the following fiscal year, and the anticipated
18 expenses required to fund the operation, maintenance and repair of in-
19 dividual schools, system wide programs, special purpose funds and off site
20 administration for the following fiscal year using the uniform document
21 provided by the state board of education.

22 (e) To facilitate the construction of the annual budget, school districts
23 shall collect information on anticipated income and estimated expenses
24 as is necessary to accurately appropriate desired funding.

25 (f) The annual budget shall:

26 (1) Include a summary of anticipated income and anticipated ex-
27 penses for the operation of the district's schools, system wide programs,
28 special purpose funds and off site administration;

29 (2) include a budget summary and the sub-budgets for all district
30 schools, system wide programs, special purpose funds and off site admin-
31 istration; and

32 (3) identify all anticipated sources and amounts of revenues to the
33 district. The summary shall list those amounts individually under the
34 heading of "revenues". The sum of the revenues from each source shall
35 be the total anticipated income to the district for the following fiscal year
36 and shall be the source of revenues needed to fund the total operations
37 of the district.

38 (g) The expenses of district operations shall be shown by totaling the
39 anticipated expenses of each school, system wide programs, special pur-
40 pose funds and off site administration and the sum of those anticipated
41 expenditures shall be the total expenses of the district for the fiscal year
42 covered by the budget.

43 (h) For purposes of the budget summary, schools may be grouped as

1 elementary schools, middle schools, high schools and charter schools. Sys-
2 tem wide programs, special purpose funds and off site administration shall
3 be shown individually and separately.

4 (i) The district budget, in addition to its summary shall consist of
5 “sub-budgets” for each individual school, each system wide program, each
6 special purpose fund and off site administration.

7 (j) Appropriations from identified revenue sources available to the
8 district shall be made to each individual sub-budget and shall constitute
9 the revenues needed to operate the school, system wide programs, special
10 purpose funds and administration for the fiscal year the budget covers.

11 Those revenue sources shall include, but not be limited to:

- 12 (1) General fund revenues;
- 13 (2) special education;
- 14 (3) title I through XII federal funds;
- 15 (4) federal and state transportation funds;
- 16 (5) federal and state limited English proficient pupil funds;
- 17 (6) driver training funds;
- 18 (7) adult education funds;
- 19 (8) vocational funds;
- 20 (9) interest income;
- 21 (10) activity funds;
- 22 (11) in service funds; and
- 23 (12) fee funds.

24 (k) Anticipated expenses for each individual school, system wide pro-
25 gram, special purpose fund and off site administration shall be identified
26 and listed separately under a heading titled “expenses”. The listed ex-
27 penses shall include, but not be limited to:

- 28 (1) Principal salaries;
- 29 (2) associate principal salaries;
- 30 (3) assistant principal salaries;
- 31 (4) curriculum director salaries;
- 32 (5) athletic coordinator salaries;
- 33 (6) regular teacher salaries;
- 34 (7) regular teacher aides salaries;
- 35 (8) special education teachers salaries;
- 36 (9) special education para-professionals salaries;
- 37 (10) clerical staff salaries;
- 38 (11) nurses salaries;
- 39 (12) librarian salaries;
- 40 (13) counselors salaries;
- 41 (14) security salaries;
- 42 (15) custodial salaries;
- 43 (16) substitute teachers salaries;

- 1 (17) addendums;
- 2 (18) extra duty pay;
- 3 (19) overtime pay;
- 4 (20) fiscal services, including but not limited to, FICA, health insur-
- 5 ance, life insurance, unemployment compensation and workers
- 6 compensation;
- 7 (21) maintenance and repair expense;
- 8 (22) utilities, including but not limited to, electricity, gas, water, tel-
- 9 ephone, sewer and refuse;
- 10 (23) equipment;
- 11 (24) supplies;
- 12 (25) copy charges;
- 13 (26) painting; and
- 14 (27) miscellaneous.

15 (l) The number of persons employed in each employment category
16 shall be noted in parenthesis between the employment category and the
17 dollar amount of anticipated expense.

18 (m) Appropriations made from specific income sources to sub-budg-
19 ets shall not be changed after the budget document has been approved
20 and adopted by the district board of education unless such change is
21 approved by a $\frac{2}{3}$ vote of the board.

22 (n) Appropriations made to pay expenses for district schools, system
23 wide programs, special purpose funds and administration shall not be
24 altered after the budget has been approved and adopted by the district
25 board of education unless such change is approved by a $\frac{2}{3}$ vote of the
26 board.

27 (o) The sub-budget of each individual school in the district shall in-
28 clude information about the individual schools including, but not limited
29 to:

- 30 (1) The anticipated number of regular students enrolled;
- 31 (2) the anticipated number of special education students enrolled;
- 32 (3) the number of class rooms included in the school building in-
- 33 cluding an auditorium and gymnasium if applicable;
- 34 (4) the pupil/teacher ratio for regular students;
- 35 (5) the pupil/teacher ratio for special education students; and
- 36 (6) the square footage of the building.

37 (p) Copies of the proposed budget transmitted by the superintendent
38 of schools to the local board of education on or before June 1 of each
39 calendar year shall be made available to interested parties.

40 (q) The appropriations for off site administration from the district
41 general fund shall not exceed a figure equaling 4% of the actual revenues
42 credited to the fund during the previous district fiscal year.

43 (r) Appropriations from state sources to all local school districts are

1 final and unspent balances are to be used for purposes approved by unan-
2 imous vote of the local school board, including, but not limited to, local
3 ad valorem tax reduction, elimination or reduction of the supplemental
4 general fund mill levy, for the operation of district schools, system wide
5 programs, special purpose funds and off site administration, or a combi-
6 nation thereof.

7 Sec. 2. (a) Principals, program directors and administrators shall be
8 familiar with the school district budget and process for creating the
9 budget.

10 (b) Annually, on or before May 1, the principal of each individual
11 school shall submit a proposed budget for the next fiscal year for such
12 school to the district superintendent.

13 (c) Annually, on or before June 1, the superintendent of each school
14 district shall submit a proposed budget for the next fiscal year for such
15 district to the district board of education.

16 (d) Annually, on or before July 1, the district board of education shall
17 approve the budget for the next fiscal year for such school district.

18 Sec. 3. This act shall take effect and be in force from and after its
19 publication in the statute book.

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