

SENATE BILL No. 39

By Senator Buntен

1-21

AN ACT concerning school district budgeting; amending K.S.A. 12-1663 and 79-2927 and repealing the existing sections.

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

Section 1. K.S.A. 12-1663 is hereby amended to read as follows: 12-1663. (a) Where any public agency receives federal aid through any federal agency for any purpose to be used alone or with funds of the public agency, such federal aid may be expended without regard to budget limitations and over, above or outside the budget, and such expenditures shall not be charged against the budget of the current or any other budget year of the public agency, ~~and~~ Where a public agency spends from budgeted funds and later is reimbursed by federal aid, such expenditure from budgeted funds shall be a reimbursed expense and if received after the budget year, shall increase the current budget to the same amount unless the budget had anticipated and included the reimbursement as income.

(b) *In addition to the requirements of subsection (a), a school district shall include the revenues and expenditures from federal aid and other grants, gifts and miscellaneous income in all budget documents prepared by the school district, including documents submitted to the department of education. In order to account for such revenues and expenditures separately, each school district shall budget for federal aid and other grants and gifts, other than scholarships, received, which funds shall not be subject to limitations on the expenditure of moneys in such funds.*

Sec. 2. K.S.A. 79-2927 is hereby amended to read as follows: 79-2927. The governing body of each taxing subdivision or municipality shall meet not later than the first day of August of each year, and shall prepare in writing on forms furnished by the director of accounts and reports a budget itemized and classified by funds and showing amounts to be raised by taxation and from other sources for the ensuing budget year. The budget shall show in parallel columns all amounts and items to be expended for the ensuing budget year and the amounts appropriated for corresponding or other items during the current budget year and amounts expended for corresponding or other items during the preceding budget year. The budget for each fund shall not include any item for sundry or miscellaneous purposes in excess of 10% of the total. Except for school

1 districts, municipal universities and community colleges, the budget for
2 each fund may include a ~~non-appropriated~~ *nonappropriated* balance of
3 not to exceed 5% of the total of each fund.

4 The budget shall show in parallel columns the amount of revenue ac-
5 tually received from taxation and from other sources, with the amount
6 from each source separately stated for the preceding budget year and the
7 amount actually received and estimated to be received from taxation and
8 from sources other than direct taxation with the amount for each source
9 separately stated for the current budget year and also the amount esti-
10 mated to be received during the ensuing budget year, with the amount
11 estimated to be received from each source separately stated. *Subject to*
12 *the provisions of section 3, and amendments thereto*, the budget of ex-
13 penditures for each fund shall balance with the budget of revenues for
14 such fund and that portion of the budget of revenues to be derived from
15 ad valorem property taxation shall not exceed the amount of tax which
16 can be raised by any fund limit or aggregate limit placed upon such fund.

17 New Sec. 3. School districts shall budget to expend only the amount
18 estimated from each fund and shall reflect any ending balance in such
19 fund which the school district estimates will be carried forward to the
20 next fiscal year.

21 Sec. 4. K.S.A. 12-1663 and 79-2927 are hereby repealed.

22 Sec. 5. This act shall take effect and be in force from and after its
23 publication in the statute book.

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