

MINUTES OF THE SENATE EDUCATION COMMITTEE.

The meeting was called to order by Chairperson Senator Dwayne Umbarger at 1:40 p.m. on February 24, 2003 in Room 123-S of the Capitol.

All members were present except: Senator Schodorf (excused)

Committee staff present: Kathie Sparks, Legislative Research  
Theresa Kiernan, Revisor of Statutes  
Judy Steinlicht, Secretary

Conferees appearing before the committee: Dale Dennis, Deputy Commissioner, State Board of Education  
Theresa Kiernan, Revisor of Statutes

Others attending: See Attached List

**School District Budget Task Force**

Chairman Umbarger introduced Dale Dennis to give the Committee a briefing on the School District Budget Task Force Report. The Task Force was created by the Legislative Educational Planning Committee, subject to the approval of the Legislative Coordinating Council. Dale explained the Task Force's responses and recommendations for each of the charges given to the Task Force. A copy of the report is (Attachment 1). Dale provided a profile showing the changes the Task Force recommended for the school budget. (Attachment 2)

**Proposed Substitute for SB83--School district budgets**

Theresa Kiernan, Revisor of Statutes, briefed the Committee on the proposed **Substitute for SB83** on how it relates to the recommendations of the Task Force. (Attachment 3) Senator Vratil suggested that Section 19 needed to be more specific in that school districts are authorized to carry forward, from one budget year to the next, unexpended funds except for the general fund and supplemental general funds. Senator Bunten would like to go through each item individually to see what they are since there are substantial changes. Chairman Umbarger recommended members of the Committee study the bill for further action.

Senator Downey made a motion to approve the minutes for February 17, 18, 19 and 20. Seconded by Senator Oleen. Motion carried.

The meeting adjourned at 2:30 p.m. The next meeting is scheduled for February 25, 2003 at 1:30 p.m. in Room 123-S.



# KANSAS LEGISLATIVE RESEARCH DEPARTMENT

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January 27, 2003

**To:** Legislative Educational Planning Committee

**From:** School District Budget Task Force

**Re:** Final Report

The School District Budget Task Force was created by the Legislative Educational Planning Committee (LEPC), subject to the approval of the Legislative Coordinating Council (LCC), and directed to report its recommendations and findings to the LEPC by March 15, 2003. Among its charges was monitoring the implementation of an audit by the Legislative Division of Post Audit of school districts budgets that was completed in March of 2002.

The Task Force consists of representatives of small, medium, and large school districts, the Legislative Division of Post Audit, and the State Department of Education. Small, medium, and large school districts each are represented by two school district employees and one certified public accountant. School district representatives were appointed by the Chair of the LEPC, Representative Jo Ann Pottorff, who designated Dale Dennis, Deputy Commissioner of the State Department of Education, as Chair. Members of the Task Force are listed below:

## School Districts Under 2,000 Enrollment

Jerry Cullen, Superintendent, USD 220 (Ashland)  
John Severin, Superintendent, USD 415 (Hiawatha)  
G. L. VonFeldt, Certified Public Accountant (Larned)

## School Districts Between 2,000 and 10,000 Enrollment

Mike Soetaert, Director of Business and Facilities, USD 305 (Salina)  
Dr. Sharon Zoellner, Deputy Superintendent, USD 232 (De Soto)  
Scot Loyd, Certified Public Accountant (McPherson)

## School Districts Over 10,000 Enrollment

Linda Jones, Financial Officer, USD 259 (Wichita)  
Gary Diener, Director of Business and Finance, USD 233 (Olathe)  
Mark Dick, Certified Public Accountant (Wichita)

*State Education*  
*2-24-03*  
*Attachment 1*



Representative of the Legislative Division of Post Audit

Barb Hinton, Legislative Post Auditor

Representative of the State Department of Education

Dale Dennis, Deputy Commissioner

The Task Force held all-day meetings in Topeka on December 5 and January 3. The Task Force was staffed by the State Department of Education, the Legislative Research Department, and the Office of Revisor of Statutes. Senator-Designate Bill Bunten appeared as a conferee at the meeting on January 3.

The material that follows lists each of the Task Force's charges, as approved by the LCC, and the Task Force's responses and recommendations.

A. LCC Charge to the Task Force. *Monitor implementation of the Legislative Post Audit Committee recommendations contained in the March 2002 audit entitled "School District Budgets: Determining Ways to Structure the Budget Document to Make it Understandable and Allow for Meaningful Comparisons."*

1. Legislative Post Audit Recommendation. In order to ensure that Kansas data submitted to the National Center for Education Statistics are inclusive and are comparable to data submitted by other states, the State Department of Education should collect and report federal entitlement grants, other grants, miscellaneous income, and other moneys not currently reported on the school district budget that is submitted to the state.

● **Task Force Response.** The following recommendations pertain to how funds are reported:

- a. Effective with the 2002-03 school year, the State Department of Education began requiring school districts to report actual and budgeted expenditures and revenues for all federal funds, private grants, district activity funds, and gifts (excluding scholarships). The Task Force recommends that actual and budgeted revenues and expenditures be reported again in 2003-04, and at the end of that time a decision should be made as to whether reports of budgeted revenues and expenditures should be continued, based on the quality and usefulness of the information.
- b. Support the introduction of legislation to allow school districts to budget carry-forward funds in all funds, except the general and supplemental general state aid funds. Currently, districts have to show all money as a planned expenditure, even if they know that they will not spend all of it. Allowing districts to budget money that is expected to be carried



forward would give a more realistic picture of how the district actually plans to operate.

- c. Support the introduction of legislation to create a separate fund for the purpose of budgeting revenues received from Social and Rehabilitation institutions as payment for educational services provided students in the custody of the Department of Social and Rehabilitation Services. The recommendation would affect only a few school districts (perhaps just four), but it would make the budgets for those districts easier to understand.
  - d. Support the introduction of legislation to combine the following funds:
    - Make the transportation fund part of the school district general fund. Leave the bilingual and vocational education funds separate, as they currently are, in order to make it possible to easily track expenditures. (The technology education fund can be eliminated because it was created for an aid program that no longer is funded.)
    - Combine the judgements and special liability expense funds into one special judgements and special liabilities fund.
    - Combine the disability income benefits reserve, the health care services reserve, the group life insurance reserve, the risk management reserve, and workers' compensation reserve funds into one special reserve fund. (Only school districts that self-insure have these funds.)
    - Combine the student materials revolving and textbook rental funds into one special textbook/student materials revolving fund.
2. Legislative Post Audit Recommendation. To ensure that school district budget documents include complete and comparable information, the State Department should develop uniform definitions and guidelines for counting student populations that currently are not being reported in budget documents, such as pre-kindergarten, adults, and postsecondary area vocational-technical students.
- **Task Force Response.** Currently, for purposes of federal reporting, pre-kindergarten and kindergarten children are counted on the basis of headcount. Federal reporting for adults or postsecondary students is done by the State Board of Regents. Reporting for elementary-secondary students on the basis of full-time equivalency is done in accordance with statutory definitions for purposes of state aid. The concern addressed by the post auditors is that the K-12 enrollment figures in school district budgets do not include all students who may be enrolled in district programs, including pre-kindergarten, adult education, and postsecondary vocational education students. However, the costs for these students are

included in districts' actual and budgeted expenditures. As a result, per-pupil costs within a district can be overstated, and per-pupil cost comparisons between districts are not uniform or meaningful.

The Task Force recommends that the district profile (discussed later in this report) should contain information on expenditures per pupil that includes previously-unreported pre-kindergarten students and counts all-day kindergarten students as 1.0 FTE pupil. In addition, the Task Force recommends that the separate per-pupil expenditure information shown in the district profile would be based only on the costs and enrollment counts associated with students in pre-kindergarten through grade 12. (In other words, the per-pupil cost computation would exclude expenditures and enrollment counts for area vocational technical schools, special education cooperatives, and adult basic and adult supplemental education. Enrollments and expenditures for special education cooperatives would be excluded because these students and costs are already accounted for in the school district data.) Under this approach, the per-pupil expenditure information in the district profile will be more meaningful and accurate within the district, and more comparable across districts.

3. Legislative Post Audit Recommendation. The State Department should develop uniform definitions and guidelines for compiling and reporting the number and type of positions funded within each of the major functional categories, such as instruction, student support, district administration.
- **Task Force Response.** In response to the post audit, the State Department requires that, effective with the 2002-03 budget, for each line item in the budget that contains information about salaries and wages, a corresponding number of positions be reported. Task Force members discussed difficulties associated with this requirement, such as how to account for substitute teachers and how to prorate positions among various functional categories, such as the administrator who also teaches a class. The present requirement is further complicated because of the number of funds involved and the difficulty in prorating positions among various funding sources. It was noted that the main problem is not whether districts report the information, but the fact that they all do it differently and there is no comparability among budgets.

The recommendation of the Task Force is that the districts provide a separate table breaking out salary and wage expenditures for all district personnel into four categories: administrator (certified and non-certified, such as business managers and directors of transportation); teachers and other certified employees (such as librarians and counselors); classified employees (such as clerical staff, food service workers, custodians, and bus drivers); and substitutes and other temporary help. For the first three categories, districts will report total expenditures, FTE positions, and average salaries (FTE positions divided by reported expenditures). For the last category, districts will report total expenditures only.



4. Legislative Post Audit Recommendation. The State Department should work with school districts to identify areas that need clarification in the Accounting Handbook and train school district officials about any changes.

- **Task Force Response.** The State Department revised its Accounting Handbook in the spring of 2002 and presented the revised guidelines at school district budget workshops in June of 2002. The Task Force considers that this recommendation has been implemented.

5. Legislative Post Audit Recommendation. The State Department should consider expanding its audit program for school districts to include some testing to ensure that expenditures are being appropriately classified according to the Accounting Handbook.

- **Task Force Response.** The Task Force agrees with this recommendation on its merits, but feels the addition of more State Department staff to implement the recommendation when state agency operating budgets are being cut is not feasible at this time. The Task Force notes that part of the job of CPAs who audit school districts is to test samples of expenditures for compliance with proper reporting guidelines.

6. Legislative Post Audit Recommendation. The State Department should contact the two school districts cited in the audit as having carryforward balances in their federal Food Service Funds that are in excess of federal guidelines to ensure that the balances are brought to acceptable levels.

- **Task Force Response.** The Task Force considers that this recommendation has been implemented by virtue of the fact that the State Department sent a letter to all districts asking them to comply with federal regulations and developed a more detailed reporting form to assist in meeting this requirement. Those school districts cited in the audit have submitted documentation that they have complied.

B. LCC Charge to the Task Force. *Ensure that all material funds under the control of a school district be included within its budget document.*

- **Task Force Response.** This charge has been addressed in the response to the post audit recommendations discussed above.

C. LCC Charge to the Task Force. *Evaluate the new school district profile information generated through software recently provided to school districts by the State Department of Education to determine if improvements in the profile information are needed.*



- **Task Force Response.** Because the profile is automatically generated when school district budgets are printed, changes made in the school district budget would affect the profile. Recommendations that specifically pertain to the profile format are as follows:

- a. Make all graphs “0 based” so that proportions of changes from year to year are not distorted. Task Force members observe that if a graph is not scaled correctly, a slight change from one year to the next could appear much larger when visually displayed.
- b. Each page of the profile should contain an optional “comment” box for use by the district to explain any anomaly in the data or to add further explanation. Use of the comment section would be optional and the box would not print out unless there was a comment in it.
- c. To further illuminate school district expenditures and put them in a context that is relatively easy to understand, a graph should be added to the profile that shows the three or four major areas of expenditure as a percentage of total expenditures.
- d. Expenditures for disability income benefits, health care services, group life insurance, school workers’ compensation, and risk management reserve funds should be shown as an expenditure at the time money is transferred from the general or supplemental general funds, not at the time it is spent from the respective self-insurance fund. The reason for this recommendation is to make it easier for school district officials to keep track of the purpose of the transfer.
- e. Listed under the total expenditures graph is a category of “other costs.” Currently, this includes capital outlay and bond and interest costs. The Task Force recommends that capital outlay expenses and bond and interest costs be placed in separate lines.
- f. The Task Force suggests other technical and clarifying changes to make the profile more useful.

D. LCC Charge to the Task Force. *Examine the alternative methodologies (federal and state) used in computing student enrollment to determine if they create confusion in presenting and understanding school district information, and if so, how this issue might be resolved.*

- **Task Force Response.** This charge has been addressed in the response to the post audit recommendations discussed above.

E. LCC Charge to the Task Force. Determine the extent to which school districts are implementing uniformly the State Department of Education’s “Accounting Handbook.”

- **Task Force Response.** The State Department should continue to promote use of the handbook at its budget workshops. In addition, the handbook and the importance of uniform reporting will be discussed by certified public accountants at their spring meetings and by school business officials at their annual meetings.

F. LCC Charge to the Task Force. Determine whether building-level budget data can be incorporated into the school district budget profile information, either completely or partially, in a way that is meaningful but which is not unduly burdensome.

- **Task Force Response.** The Task Force considered carefully the matter of building-based budgeting and received testimony from Senator-Designate Bill Bunten on the topic. The Task Force finds that building-based budgeting has limited merit and that the costs of implementing such a reporting system would outweigh its benefits. In the Task Force's view, site-based budgeting is fraught with technical problems and is of little value even if the technical difficulties could be overcome. Examples include:
  - Much information, such as salaries, which constitute more than 80 percent of school district budgets, is set at the district level, and is meaningless as a building comparison;
  - Many programs, such as food service and transportation, are managed at the district, not the building, level;
  - Some costs, such as maintenance, are allocated on the basis of cost-per-unit and would be the same for each building; and
  - Many variations in costs among schools may be the result of things the schools cannot control, such as the age of buildings or the number of special education students.

Other technical problems involve how to allocate special education costs when expenditures in a given building may involve students and teachers from other schools in the district and even from other districts. The situation is further complicated by the fact that so many special education services are provided by cooperative arrangements.

However, the primary reason the Task Force does not recommend building-based budgeting is that the Task Force questions the inherent value of providing school building information in school budgets. Task Force members agree that school building information could be useful for local management purposes. Of far greater value for district budgets, in the Task Force's opinion, is programmatic information about how well students are doing and what services need to be provided. In this context, other kinds of building-based information can be meaningful and can help local boards of education identify problem areas in their districts, provide



a basis upon which to allocate resources, and generally enhance the decision-making process. The Task Force considers information such as the number of disadvantaged students, student performance on state assessments, qualifications of teachers (based on the number who have emergency or provisional status), and attendance, graduation, and dropout rates much more meaningful information than, say, the fact that a given building has higher teacher salaries because the teachers have longer teaching experience.

Building-based information the Task Force considers relevant already is being collected in several reports prepared by the State Department of Education. From these reports, information can be obtained about student attendance and enrollment, staff information and salaries of school personnel, graduation and dropout rates, student performance on state assessments, and reports of crime and violence on a building, district, and state total basis. Because people may not know about the information or how to access it, the Task Force recommends that website information about these sources be listed in the district profile so that board members and patrons will know where to look to find pertinent information about each school in the district. (Copies of these documents are attachments to this report.)

Finally, the Task Force observes that local boards of education spend considerable time reviewing information about school district expenditures, often in great detail. The Task Force considers such a review the prerogative of local boards of education, whose charge to manage the school district is derived from the *Kansas Constitution*.

G. LCC Charge to the Task Force. Estimate the costs of implementing the new budget format information.

- **Task Force Response.** The Task Force estimates that building-based budgeting would cost approximately \$5.0 million to implement, with costs likely being less in many districts after the first year. This figure is based on estimates made by individual Task Force members for computer and staffing expenses in their districts. Once the average per-pupil cost for school districts represented by members of the Task Force was determined, that figure was applied state-wide to get the total. Costs for the districts represented by members of the Task Force range from \$1,000 for USD 220 (Ashland), which has approximately 150 students, to \$400,000 for USD 259 (Wichita), which has approximately 49,000 students.



**2002-2003 Budget General Information**  
**USD #: XXX**

**Introduction**

Overall, our students are receiving a high-quality education and the results can be seen in their test scores, graduation rate, and other areas. However, our district has continued to experience declining enrollment. This has resulted in some cuts in spending, but we have done everything possible to keep these from affecting the classroom instruction.

**Board Members**

John Wayne, President	101 Cowboy Way, Smiley Town, KS
Brittney Spears	123 Hip-Hop Blvd., Smiley Town, KS
James Bond	007Goldfinger, Smiley Town, KS
Bill Snyder	4 Wildcat Circle, Smiley Town, KS
Roy Williams	1 Jayhawk Lane, Smiley Town, KS
Liz Taylor	10 Divorce Court, Smiley Town, KS
Princess Leia	56 Star Wars Trafficway, Smiley Town, KS

**Key Staff**

Superintendent: Harrison Ford  
Associate or Assistant Superintendents: Julia Roberts, Jim Carey  
Business Office Staff: Homer Simpson, Tom Cruise  
Curriculum & Instruction Staff: Jennifer Lopez, Howard Cosell  
Other Key Contacts: Doris Day, Board Clerk

**The District's Accomplishments and Challenges**

**Accomplishments:** Our district is proud of accomplishments on many fronts. Scores on state assessments, as well as nationally normed tests show an upward trend. In 2001, over sixty-three percent of our seniors, took the ACT and earned a composite of 21. Over half of our seniors elect to complete the Regents Qualified Admissions Curriculum, and twenty-five percent of our seniors have completed the Kansas Scholar's Curriculum.

USD XXX has made a commitment to support career exploration for all students. The district employs a full time career coordinator who teaches career exploration classes, administers a job shadowing/internship program, and organizes career fairs and other K-12 career awareness programs. The district has strong community and business support. For example, the Association of General Contractors is working with our district to create a Construction Science program. To this end, the AGC is assisting with the building of an addition to our high school and will also provide instructional support beginning with the 2002-03 school year.

Highland Community College is a strong presence in our high school. Besides providing concurrent credit courses to our students during the day, Highland teaches numerous evening, weekend and summer classes on our campus.

**Challenges:** Like many school districts, USD XXX facing numerous challenges. Because we are not seeing enrollment growth, the rising costs of education are becoming more and more of a challenge. We struggle with the costs of employee health insurance, with fluctuating utility prices, and many other uncertainties that come with the changes in school finances. Although we have been able to continue our record of hiring top-quality teachers, we are finding fewer certified candidates to choose from. In addition, hiring and retaining classified staff has also been an ongoing challenge.

Summary of Total Expenditures By Function  
[All Funds]

Code Line	2000-2001 Actual	% of Tot	2001-2002 Actual	% of Tot	% inc/dec	2002-2003 Budget	% of Tot	% inc/dec
Instruction	4,052,620	59%	4,612,285	62%	14%	5,478,996	61%	19%
Student & Instructional Support	558,631	8%	401,567	5%	-28%	676,983	8%	69%
General Administration	229,834	3%	260,215	4%	13%	259,170	3%	0%
School Administration (Building)	430,500	0%	445,500	6%	3%	461,165	5%	4%
Operations & Maintenance	754,190	11%	826,461	11%	10%	994,084	11%	20%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	832,131	12%	834,026	11%	0%	1,080,610	12%	30%
<b>Total Expenditures</b>	<b>6,857,708</b>	<b>100%</b>	<b>7,380,054</b>	<b>100%</b>	<b>8%</b>	<b>8,951,008</b>	<b>100%</b>	<b>21%</b>

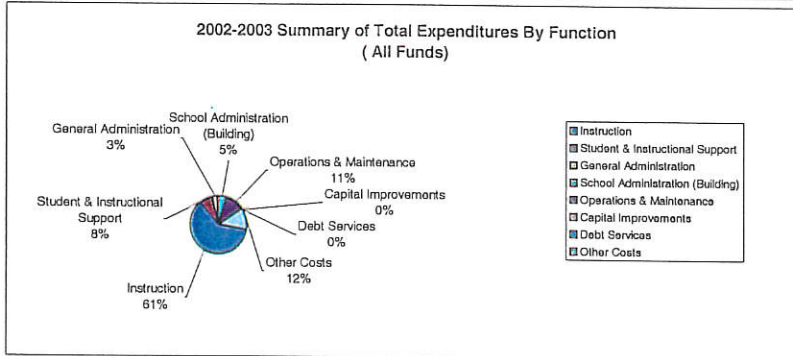
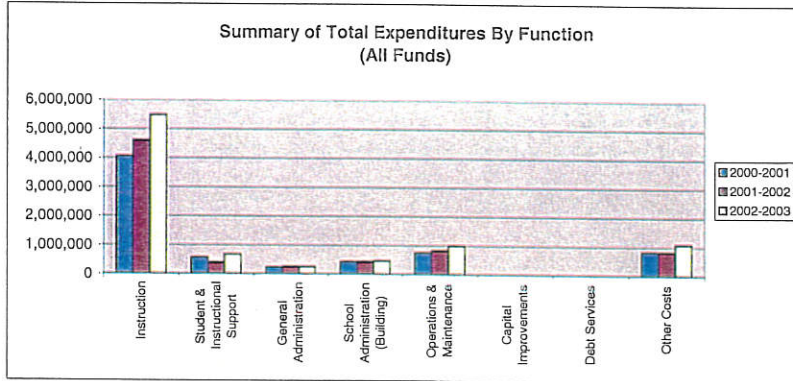
NEW 2300 & 2400 split

Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Inservice, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, Technology Education, School Retirement, Judgements, Textbook Rental, Student Materials Revolving, Gifts/Grants, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Area Vocational School, and Special Education Coop.

Note: Percentages on charts are within +/-1% due to rounding used. Pie graph percentages may differ from charts for this reason also

Further definition of what goes into each category:

- Instruction - 1000
- Student & Instructional Support - 2100 & 2200
- General Administration - 2300
- School Administration (Building) - 2400
- Operations & Maintenance - 2600
- Other Costs - 2500, 2800, 2900 and 3000 and all others not included elsewhere
- Capital Improvements - 4000
- Debt Services - 5000





Summary of Total Expenditures By Function  
[All Funds]

Code Line	2000-2001 Actual	% of Tot	2001-2002 Actual	% of Tot	% inc/dec	2002-2003 Budget	% of Tot	% inc/dec
Instruction	4,052,620	59%	4,612,285	62%	14%	5,478,996	61%	19%
Student & Instructional Support	556,631	8%	401,567	5%	-28%	676,983	8%	69%
General Administration	229,634	3%	260,215	4%	13%	259,170	3%	0%
School Administration (Building)	430,500	0%	445,500	6%	3%	461,165	5%	4%
Operations & Maintenance	754,190	11%	826,461	11%	10%	994,084	11%	20%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	832,131	12%	834,026	11%	0%	1,080,610	12%	30%
<b>Total Expenditures</b>	<b>6,857,706</b>	<b>100%</b>	<b>7,380,054</b>	<b>100%</b>	<b>8%</b>	<b>8,951,008</b>	<b>100%</b>	<b>21%</b>

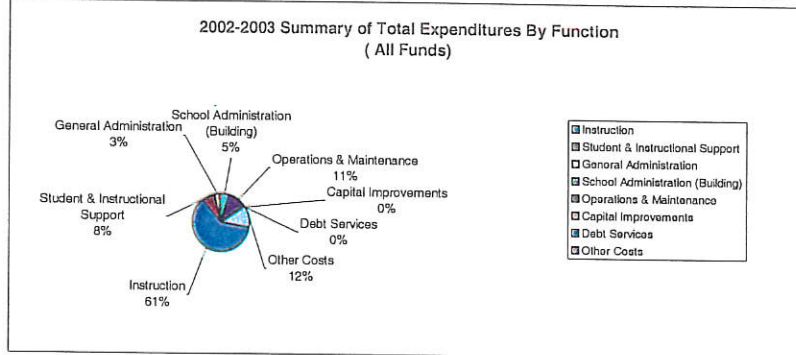
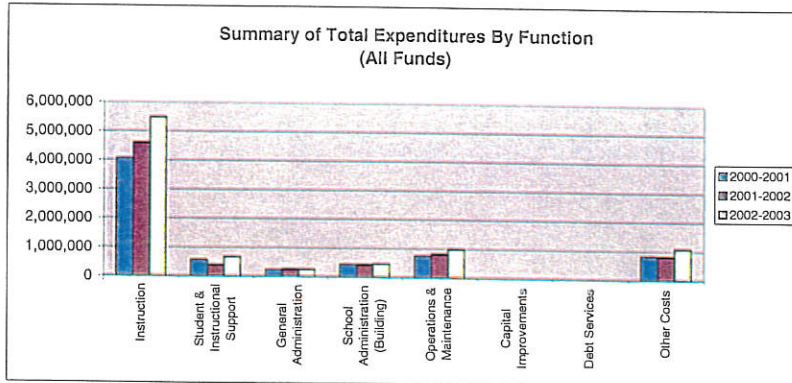
NEW 2300 & 2400 split  
NEW

Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Inservice, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, Technology Education, School Retirement, Judgements, Textbook Rental, Student Materials Revolving, Gifts/Grants, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Area Vocational School, and Special Education Coop.

Note: Percentages on charts are within +/-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

Further definition of what goes into each category:

- Instruction - 1000
- Student & Instructional Support - 2100 & 2200
- General Administration - 2300
- School Administration (Building) - 2400
- Operations & Maintenance - 2600
- Other Costs - 2500, 2800, 2900 and 3000 and all others not included elsewhere
- Capital Improvements - 4000
- Debt Services - 5000

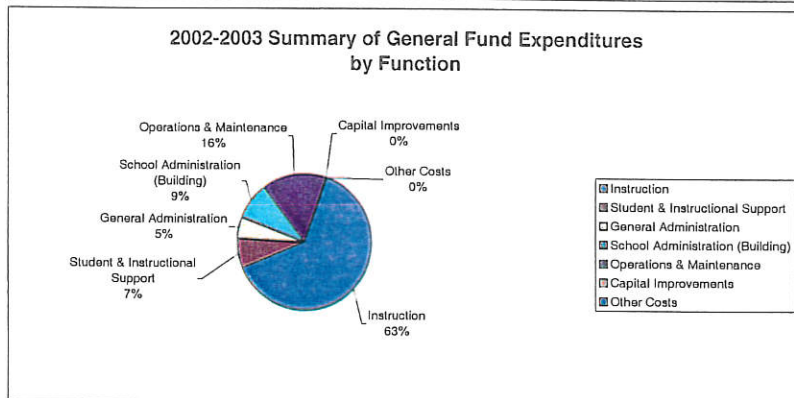
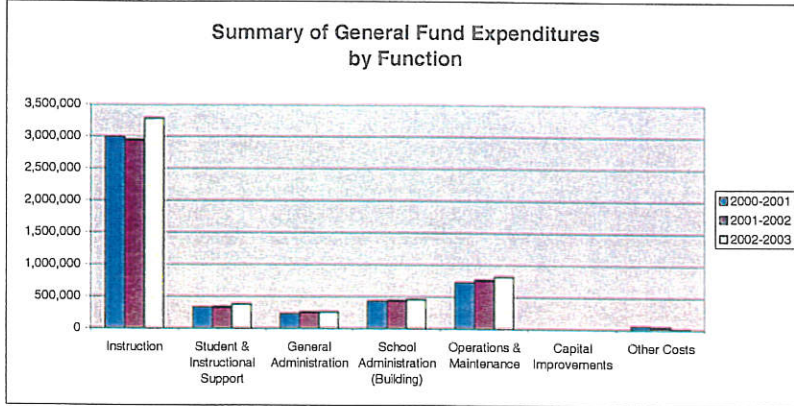


Summary of General Fund Expenditures  
by Function

Code Line	2000-2001 Actual	% of Tot	2001-2002 Actual	% of Tot	% inc/dec	2002-2003 Budget	% of Tot	% inc/dec
Instruction	2,987,723	63%	2,952,257	61%	-1%	3,283,517	63%	11%
Student & Instructional Support	328,031	7%	338,683	7%	3%	379,038	7%	12%
General Administration	229,834	5%	257,510	5%	12%	259,170	5%	1%
School Administration (Building)	430,500	9%	445,500	9%	3%	461,165	9%	NEW
Operations & Maintenance	725,773	15%	771,188	16%	6%	818,814	16%	6%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	58,527	1%	49,921	1%	-15%	13,000	0%	-74%
<b>Total Expenditures</b>	<b>4,760,188</b>	<b>100%</b>	<b>4,815,039</b>	<b>100%</b>	<b>1%</b>	<b>5,214,704</b>	<b>100%</b>	<b>8%</b>
Amount per Pupil	\$4,729		\$4,861		3%	\$5,431		12%

NEW 2300 & 2400 split

The Summary of General Fund Expenditures chart information comes from pages 6-13 and only uses the 'General Fund' line items.

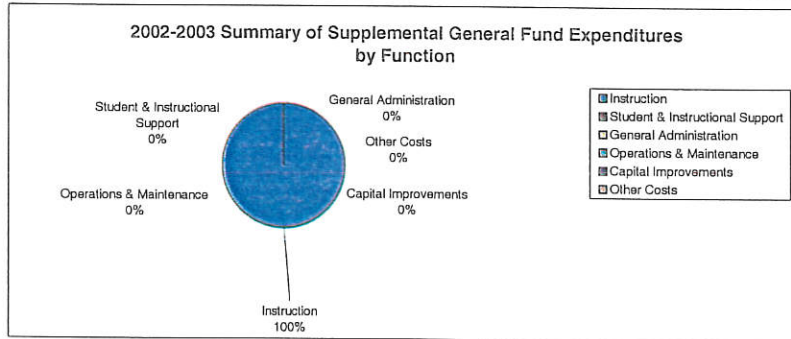
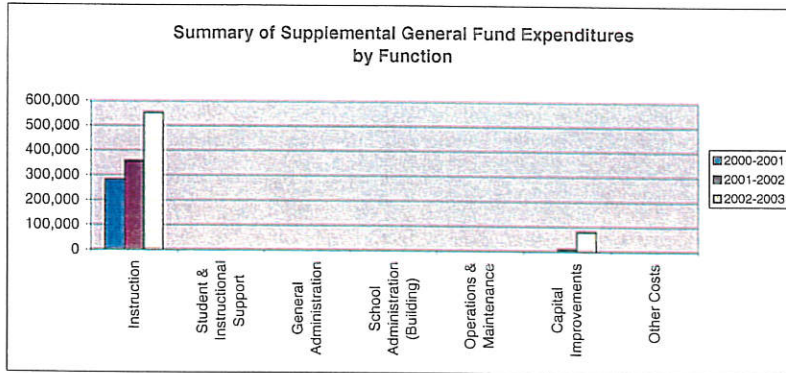


Summary of Supplemental General Fund Expenditures  
by Function

Code Line	2000-2001 Actual	% of Tot	2001-2002 Actual	% of Tot	% inc/dec	2002-2003 Budget	% of Tot	% inc/dec
Instruction	281,913	100%	358,078	97%	27%	551,930	87%	54%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	0	0%	0	0%	0%	0	0%	0% NEW
School Administration (Building)	0	0%	0	0%	0%	0	0%	0% NEW
Operations & Maintenance	0	0%	0	0%	0%	0	0%	0%
Capital Improvements	0	0%	10,445	3%	0%	80,000	13%	666% NEW
Other Costs	0	0%	0	0%	0%	0	0%	0%
<b>Total Expenditures</b>	<b>281,913</b>	<b>100%</b>	<b>368,523</b>	<b>100%</b>	<b>31%</b>	<b>631,930</b>	<b>100%</b>	<b>71%</b>
Amount per Pupil	\$280		\$372		33%	\$658		77%

2300 & 2400 split

The Summary of Supplemental General Fund Expenditures chart information comes from pages 6-13 and only uses the 'Supplemental General Fund' line items.

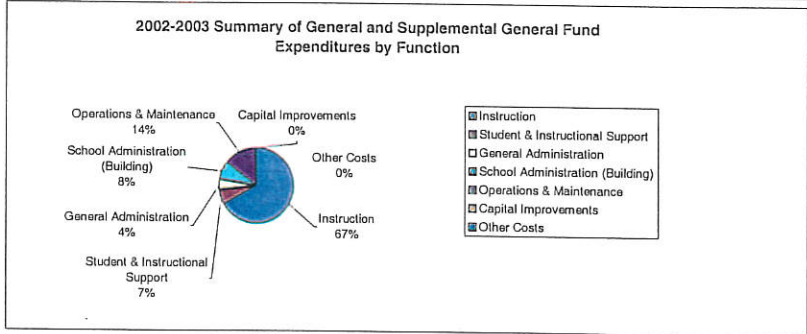
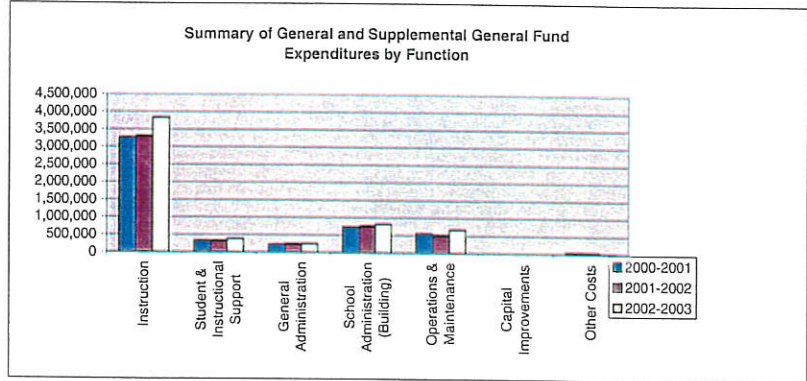


Summary of General and Supplemental General Fund Expenditures by Function

Code Line	2000-2001 Actual	% of Tot	2001-2002 Actual	% of Tot	% inc/dec	2002-2003 Budget	% of Tot	% inc/dec
Instruction	3,269,636	65%	3,310,335	64%	1%	3,835,447	67%	16%
Student & Instructional Support	328,031	7%	338,883	7%	3%	379,038	7%	12%
General Administration	229,634	5%	257,510	5%	12%	259,170	4%	1% NEW
School Administration (Building)	430,500	85.94%	445,500	85.30%	3%	461,165	7.679%	4% NEW
Operations & Maintenance	725,773	14%	771,168	15%	6%	818,814	14%	6%
Capital Improvements	0	0%	0	0%	0%	0	0%	NEW
Other Costs	58,527	1%	49,921	1%	-15%	13,000	0%	-74%
<b>Total Expenditures</b>	<b>5,042,101</b>	<b>100%</b>	<b>5,173,117</b>	<b>100%</b>	<b>3%</b>	<b>5,766,634</b>	<b>100%</b>	<b>11%</b>
Amount per Pupil	\$5,010		\$5,223		4%	\$6,006		15%

2300 & 2400 split

The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 and adds together the 'General Fund' and 'Supplemental General Fund' line items.



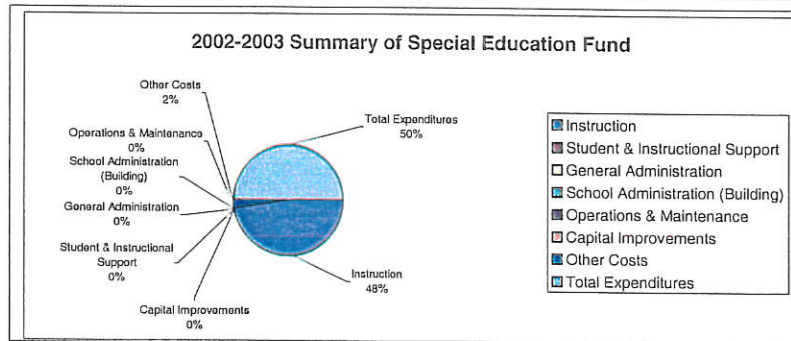
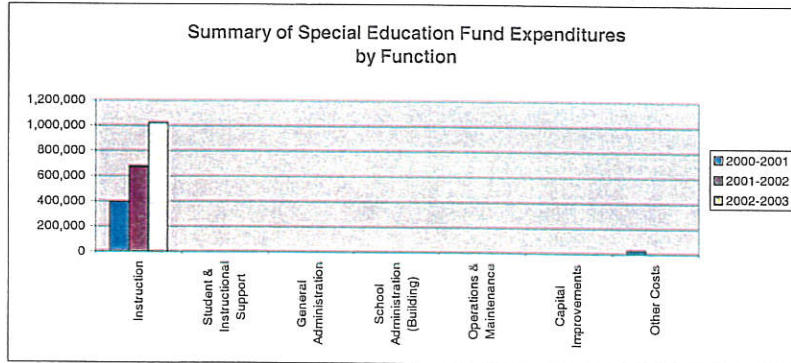


Summary of Special Education Fund  
by Function

Code Line	2000-2001 Actual	% of Tot	2001-2002 Actual	% of Tot	% inc/dec	2002-2003 Budget	% of Tot	% inc/dec
Instruction	394,713	94%	679,163	95%	72%	1,022,289	95%	51%
Student & Instructional Support	0	0%	0	0%	0%	0	0%	0%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	0	0%	0	0%	0%	0	0%	0%
Capital Improvements	0		0			0		
Other Costs	27,424	6%	33,966	5%	24%	52,530	5%	55%
<b>Total Expenditures</b>	<b>422,137</b>	<b>100%</b>	<b>713,129</b>	<b>100%</b>	<b>69%</b>	<b>1,074,819</b>	<b>100%</b>	<b>51%</b>
Amount per Pupil	\$419		\$720		72%	\$1,119		55%

NEW  
2300 & 2400 split  
NEW  
NEW

The Summary of Special Education Fund Expenditures chart information comes from pages 6-13 and only uses the 'Special Education Fund' line items. (Total expenditures excludes Special Ed Coop Fund because it would include expenditures for all schools participating in the Coop.)



COMMENTS

This will allow USDs to explain reason for increase/decrease This box will not print if there are no comments USDs will be allowed to comment on each chart

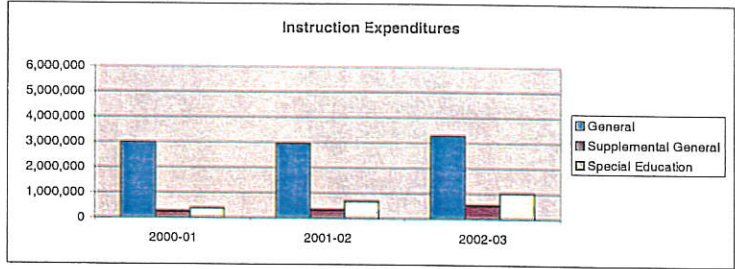
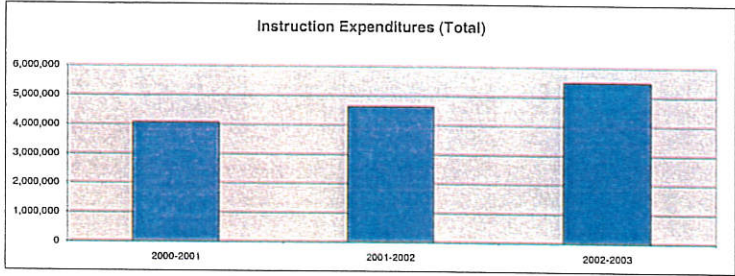
All charts will begin with a "0" base

New Comment Box

All charts will be reviewed to try to eliminate labels overlapping

USD# 343  
 Instruction Expenditures (1000)

FUND	Code Line	2000-2001 Actual	2001-2002 Actual	% inc/dec	2002-2003 Budget	% inc/dec
General		2,987,723	2,952,257	-1%	3,283,517	11%
Supplemental General		281,913	358,078	27%	551,930	54%
Bilingual Education		0	0	0%	0	0%
Capital Outlay		0	11,310	0%	150,000	1226%
Driver Education		11,310	9,356	-17%	21,491	130%
Extraordinary School Program		0	0	0%	0	0%
Summer School		23,775	13,522	-43%	53,060	292%
Special Education		394,713	579,163	72%	1,022,289	51%
Technology Education		80,735	277,429	244%	98,429	-85%
Vocational Education		173,366	199,117	15%	196,175	-1%
School Retirement		0	0	0%	0	0%
Inservice						
Bond & Interest #1						NEW
Bond & Interest #2						NEW
No-Fund Warrant						NEW
Special Assessment						NEW
Parent Education Program						NEW
Technology Education						NEW
School Retirement						NEW
Judgements						NEW
Textbook Rental						NEW
Student Materials Revolving						NEW
Gifts/Grants						NEW
Contingency						NEW
Special Liability Expense						NEW
Federal Funds		99,085	112,053	13%	102,105	-9%
<b>SUBTOTAL</b>		<b>4,052,620</b>	<b>4,612,285</b>	<b>14%</b>	<b>5,478,996</b>	<b>19%</b>
Enrollment (FTE)*		1,019.3	1,009.5		975.0	NEW
Amount per Pupil		\$3,978	\$4,569	15%	\$5,619	23%
Adult Education		0	0	0%	0	0%
Adult Supplemental Education		0	0	0%	0	0%
Area Vocational School		0	0	0%	0	0%
Special Education Coop		0	0	0%	0	0%
<b>TOTAL</b>		<b>4,052,620</b>	<b>4,612,285</b>	<b>14%</b>	<b>5,478,996</b>	<b>19%</b>



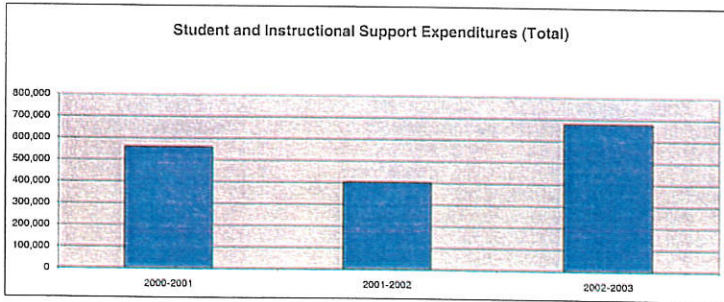
New Chart for top three funds.

NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.  
 Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.  
 \*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

Student and Instructional Support Expenditures (2100 & 2200)

USD# 343

FUND	Code Line	2000-2001 Actual	2001-2002 Actual	% inc/dec	2002-2003 Budget	% inc/dec
General		328,031	338,883	3%	379,038	12%
Supplemental General		0	0	0%	0	0%
Bilingual Education		0	0	0%	0	0%
Capital Outlay		0	0	0%	0	0%
Driver Training		0	0	0%	0	0%
Extraordinary School Program		0	0	0%	0	0%
Inservice Education		52,300	62,884	20%	75,712	20%
Parent Education Program		0	0	0%	0	0%
Summer School		0	0	0%	6,943	0%
Special Education		0	0	0%	0	0%
Technology Education		178,300	0	-100%	184,000	0%
Vocational Education		0	0	0%	0	0%
Insurance						
Bond & Interest #1						NEW
Bond & Interest #2						NEW
No-Fund Warrant						NEW
Special Assessment						NEW
Parent Education Program						NEW
Technology Education						NEW
School Retirement						NEW
Judgments						NEW
Special Liability Expense						NEW
Textbook Rental						NEW
Student Materials Revolving						NEW
Gifts/Grants						NEW
Contingency Reserve						NEW
Federal Funds		0	0	0%	31,200	0%
<b>SUBTOTAL</b>		<b>558,631</b>	<b>401,567</b>	<b>-28%</b>	<b>676,983</b>	<b>69%</b>
Enrollment (FTE)*		1,019.3	1,009.5		975.0	NEW
Amount per Pupil		\$548	\$398	-27%	\$694	75%
Adult Education		0	0	0%	0	0%
Adult Supplemental Education		0	0	0%	0	0%
Area Vocational School		0	0	0%	0	0%
Special Education Coop		0	0	0%	0	0%
<b>TOTAL</b>		<b>558,631</b>	<b>401,567</b>	<b>-28%</b>	<b>676,983</b>	<b>69%</b>

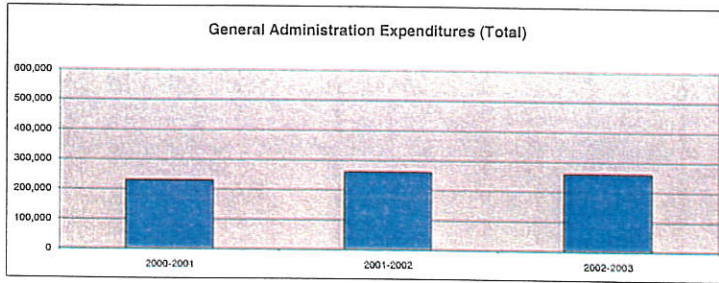


NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

\*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

FUND	Code Line	2000-2001 Actual	2001-2002 Actual	% inc/dec	2002-2003 Budget	% inc/dec
General		229,634	257,510	12%	259,170	1%
Supplemental General		0	0	0%	0	0%
Bilingual Education		0	0	0%	0	0%
Capital Outlay		0	2,705	0%	0	-100%
Driver Training		0	0	0%	0	0%
Extraordinary School Program		0	0	0%	0	0%
Summer School		0	0	0%	0	0%
Special Education		0	0	0%	0	0%
Vocational Education		0	0	0%	0	0%
Judgments		0	0	0%	0	0%
Special Liability Expense		0	0	0%	0	0%
Special Education Coop		0	0	0%	0	0%
Inservice						
Bond & Interest #1						NEW
Bond & Interest #2						NEW
No-Fund Warrant						NEW
Special Assessment						NEW
Parent Education Program						NEW
Technology Education						NEW
School Retirement						NEW
Judgements						NEW
Special Liability Expense						NEW
Textbook Rental						NEW
Student Materials Revolving						NEW
Gifts/Grants						NEW
Contingency Reserve						NEW
Federal Funds		0	0	0%	0	0%
<b>SUBTOTAL</b>		<b>229,634</b>	<b>260,215</b>	<b>13%</b>	<b>259,170</b>	<b>0%</b>
Enrollment (FTE)*		1,019.3	1,009.5		975.0	NEW
Amount per Pupil		\$225	\$258	14%	\$266	3%
Adult Education		0	0	0%	0	0%
Adult Supplemental Education		0	0	0%	0	0%
Area Vocational School		0	0	0%	0	0%
Special Education Coop		0	0	0%	0	0%
<b>TOTAL</b>		<b>229,634</b>	<b>260,215</b>	<b>13%</b>	<b>259,170</b>	<b>0%</b>



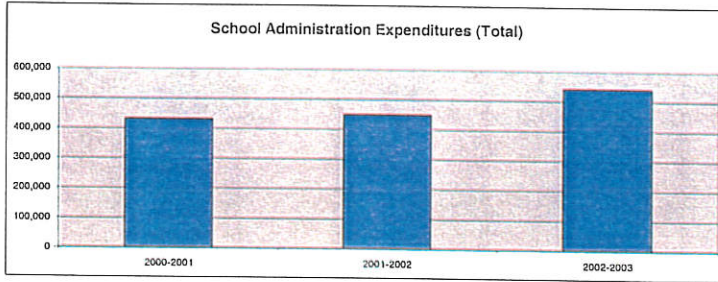
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

\*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.



FUND	Code Line	2000-2001 Actual	2001-2002 Actual	% inc/ dec	2002-2003 Budget	% inc/ dec
General		430,500	445,500	3%	461,185	4%
Supplemental General		0	0	0%	0	0%
Bilingual Education		0	0	0%	0	0%
Capital Outlay		0	2,705	0%	70,339	2500%
Driver Training		0	0	0%	0	0%
Extraordinary School Program		0	0	0%	0	0%
Summer School		0	0	0%	0	0%
Special Education		0	0	0%	0	0%
Vocational Education		0	0	0%	0	0%
Judgments		0	0	0%	0	0%
Special Liability Expense		0	0	0%	0	0%
Special Education Coop		0	0	0%	0	0%
Inservice						
Bond & Interest #1						NEW
Bond & Interest #2						NEW
No-Fund Warrant						NEW
Special Assessment						NEW
Parent Education Program						NEW
Technology Education						NEW
School Retirement						NEW
Judgements						NEW
Special Liability Expense						NEW
Textbook Rental						NEW
Student Materials Revolving						NEW
Gifts/Grants						NEW
Contingency Reserve						NEW
Federal Funds		0	0	0%	8,429	0%
<b>SUBTOTAL</b>		430,500	448,205	4%	539,933	20%
Enrollment (FTE)*		1,019.3	1,009.5		975.0	NEW
Amount per Pupil		\$422	\$444	5%	\$554	25%
Adult Education		0	0	0%	0	0%
Adult Supplemental Education		0	0	0%	0	0%
Area Vocational School		0	0	0%	0	0%
Special Education Coop		0	0	0%	0	0%
<b>TOTAL</b>		430,500	448,205	4%	539,933	20%



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

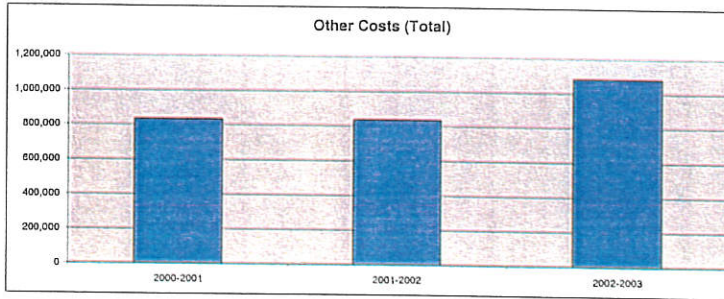
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop

\*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.



**Other Costs**  
**(2500, 2800 2900 : Other Supplemental Services)**  
**(3000 : Non-Instruction Services)**

FUND	Code Line	2000-2001 Actual	2001-2002 Actual	% inc/dec	2002-2003 Budget	% inc/dec
General		58,527	49,921	-15%	13,000	-74%
Supplemental General		0	0	0%	0	0%
Bilingual Education		0	0	0%	0	0%
Capital Outlay		0	0	0%	0	0%
Driver Training		0	0	0%	0	0%
Extraordinary School Program		0	0	0%	0	0%
Food Service		346,628	355,685	3%	467,490	31%
Inservice Education		0	0	0%	0	0%
Parent Education Program		0	0	0%	0	0%
Summer School		0	0	0%	0	0%
Special Education		27,424	33,966	24%	52,530	55%
Transportation		367,362	361,894	-2%	496,825	37%
Technology Education		0	0	0%	0	0%
Vocational Education		32,190	32,760	2%	50,765	55%
Federal Funds		0	0	0%	0	0%
Bond & Interest #1		0	0	0%	0	0%
Bond & Interest #2		0	0	0%	0	0%
No-Fund Warrant		0	0	0%	0	0%
Special Assessment		0	0	0%	0	0%
School Retirement						
Judgements						NEW
Special Liability Exp						NEW
Textbook Rental						NEW
Student Materials Revolving						NEW
Gifts/Grants						NEW
Contingency Reserve						NEW
Temporary Note		0	0	0%	0	0%
<b>SUBTOTAL</b>		<b>832,131</b>	<b>834,026</b>	<b>0%</b>	<b>1,080,610</b>	<b>30%</b>
Enrollment (FTE)*		1,019.3	1,009.5		975.0	NEW
Amount per Pupil		\$816	\$828	1%	\$1,108	34%
Adult Education		0	0	0%	0	0%
Adult Supplemental Education		0	0	0%	0	0%
Area Vocational School		0	0	0%	0	0%
Special Education Coop		0	0	0%	0	0%
<b>TOTAL</b>		<b>832,131</b>	<b>834,026</b>	<b>0%</b>	<b>1,080,610</b>	<b>30%</b>



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

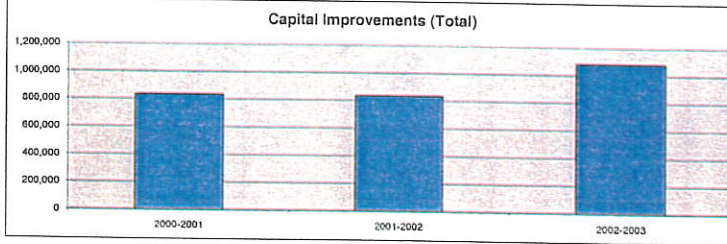
Amount per pupil excludes the following funds. Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

\*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.



Capital Improvements (4000)

FUND	Code Line	2000-2001 Actual	2001-2002 Actual	% inc/dec	2002-2003 Budget	% inc/dec
General		58,527	49,921	-15%	13,000	-74%
Supplemental General		0	0	0%	0	0%
Bilingual Education		0	0	0%	0	0%
Capital Outlay		220,280	195,644	-11%	608,000	211%
Driver Training		0	0	0%	0	0%
Extraordinary School Program		0	0	0%	0	0%
Food Service		0	0	0%	0	0%
Inservice Education		0	0	0%	0	0%
Parent Education Program		0	0	0%	0	0%
Summer School		0	0	0%	0	0%
Special Education		0	0	0%	0	0%
Transportation		0	0	0%	0	0%
Technology Education		0	0	0%	0	0%
Vocational Education		0	0	0%	0	0%
Federal Funds		0	0	0%	0	0%
Bond & Interest #1		0	0	0%	0	0%
Bond & Interest #2		0	0	0%	0	0%
No-Fund Warrant		0	0	0%	0	0%
Special Assessment		0	0	0%	0	0%
School Retirement		0	0	0%	0	0%
Judgements						NEW
Special Liability Exp						NEW
Textbook Rental						NEW
Student Materials Revolving						NEW
Gifts/Grants						NEW
Contingency Reserve						NEW
Temporary Note		0	0	0%	0	0%
<b>SUBTOTAL</b>		<b>278,307</b>	<b>245,565</b>	<b>-12%</b>	<b>621,000</b>	<b>153%</b>
Enrollment (FTE)*		1,019.3	1,009.5		975.0	NEW
Amount per Pupil		\$274	\$243	-11%	\$637	162%
Adult Education		0	0	0%	0	0%
Adult Supplemental Education		0	0	0%	0	0%
Area Vocational School		0	0	0%	0	0%
Special Education Coop		0	0	0%	0	0%
<b>TOTAL</b>		<b>278,307</b>	<b>245,565</b>	<b>-12%</b>	<b>621,000</b>	<b>153%</b>



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop

\*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

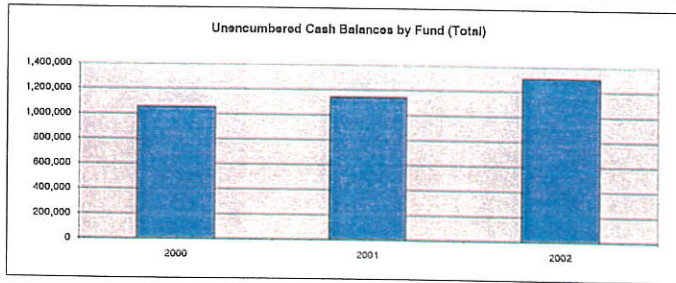


USD#  
Miscellaneous Information  
Unencumbered Cash Balance by Fund

343

FUND	Code Line	July 1, 2000	July 1, 2001	July 1, 2002
General	06	0	0	0
Supplemental General	08	40,782	20,576	57,633
Bilingual Education	14	0	0	0
Capital Outlay	16	589,127	690,145	795,387
Driver Training	18	7,616	7,617	13,946
Extraordinary School Program	22	0	0	0
Food Service	24	115,788	106,960	115,410
Inservice Education	26	17,328	17,328	19,703
Parent Education Program	28	0	0	0
Summer School	29	20,000	20,000	20,003
Special Education	30	84,765	107,148	110,000
Technology Education	31	0	0	0
Transportation	32	0	0	0
Vocational Education	34	0	0	0
Judgments	40	0	0	0
Special Liability	42	0	0	0
School Retirement	44	0	0	0
Extraordinary Growth Facilities	45	0	0	0
Bond & Interest 1	62	177,214	169,624	169,623
Bond & Interest 2	63	0	0	0
No Fund Warrant	66	0	0	0
Special Assessment	67	0	0	0
Temporary Note	68	0	0	0
Textbook Rental				
Student Material Revolving				
Gifts/Grants				
Contingency Reserve				
Federal Funds	7	0	0	0
<b>SUBTOTAL</b>		<b>1,052,520</b>	<b>1,139,398</b>	<b>1,301,705</b>
Enrollment (FTE)*		<b>1,019.3</b>	<b>1,009.5</b>	<b>975.0</b>
Amount per Pupil		<b>\$1,033</b>	<b>\$1,129</b>	<b>\$1,335</b>
Adult Education	10	0	0	0
Adult Supplemental Education	12	0	0	0
Area Vocational School	36	0	0	0
Special Education Coop	78	0	0	0
<b>TOTAL</b>		<b>1,052,520</b>	<b>1,139,398</b>	<b>1,301,705</b>

NEW  
NEW  
NEW  
NEW  
NEW



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds. Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

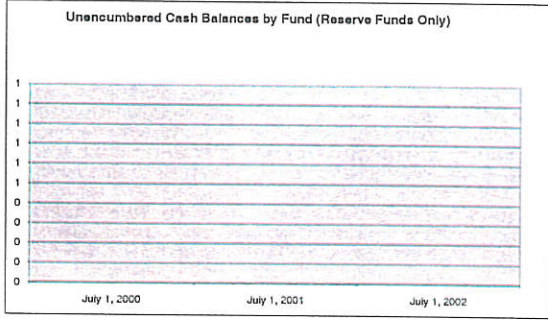
\*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

2-17



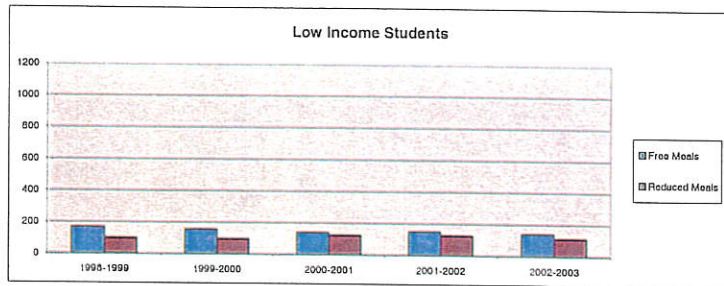
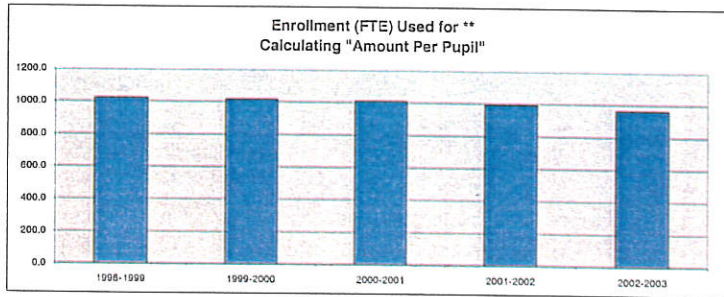
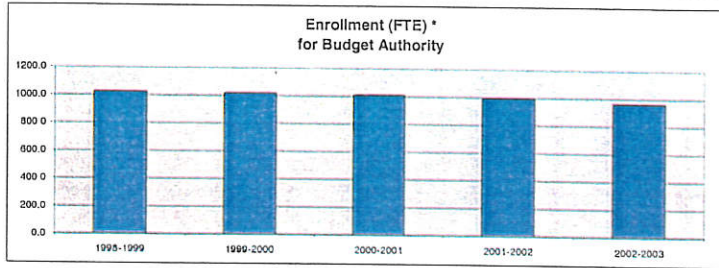
**Reserve Funds  
Unencumbered Cash Balance**

	Code Line	July 1, 2000	July 1, 2001	NEW July 1, 2002
Disability Income Ben Reserve	46	0	0	0
Health Care Services Reserve	48	0	0	0
Group Life Insurance Reserve	49	0	0	0
Risk Management Reserve	50	0	0	0
School Workers' Comp Reserve	52	0	0	0
TOTAL OTHER		0	0	0
Amount per Pupil		\$0	\$0	\$0



\* School districts are authorized by law to self insure rather than purchase insurance for the following categories: Workers' Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which may arise from the categories listed above.

	Code Line	1998-1999 Actual	1999-2000 Actual	% inc/dec	2000-2001 Actual	% inc/dec	2001-2002 Actual	% inc/dec	2002-2003 Budget	% inc/dec
Enrollment (FTE)*		1,021.2	1,015.0	-1%	1,006.5	-1%	990.5	-2%	960.2	-3%
Enrollment (FTE)**		1,035.6	1,029.4	-1%	1,019.3	-1%	1,009.5	-1%	975.0	-3%
Number of Students - Free Meals		167	155	-7%	139	-10%	150	8%	140	-7%
Number of Students - Reduced Meals		100	97	-3%	125	29%	127	2%	113	-11%



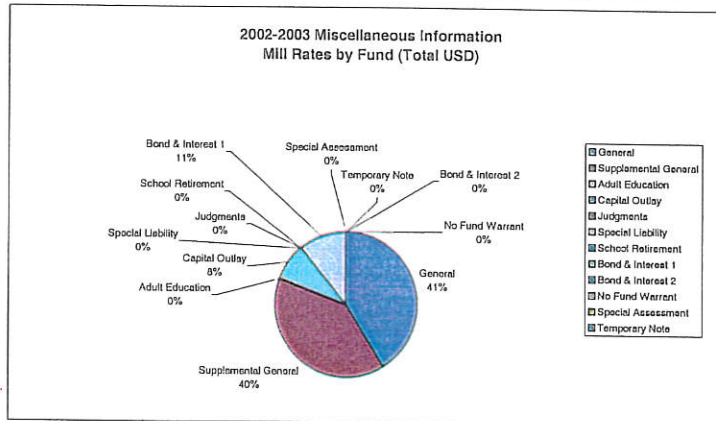
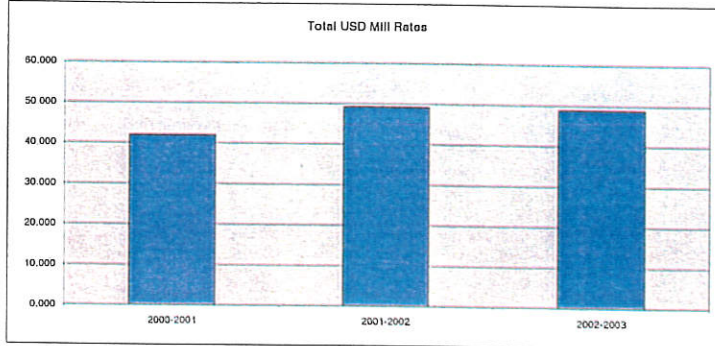
\* FTE for state aid and budget authority purposes for general fund.

\*\* FTE includes 9/20 enrollment used for state aid purposes and adding the additional FTE for preschool programs, headstart, and all-day kindergarten. For example, pre-school students attending half days on September 20th would be counted as .5 FTE. Kindergarten students attending full time every day would be counted as 1.0 FTE.

Open Page will collect both FTE for state aid purposes and FTE for calculating Amount Per Pupil. Open Page will also need to collect reduced meals.

Miscellaneous Information  
Mill Rates by Fund

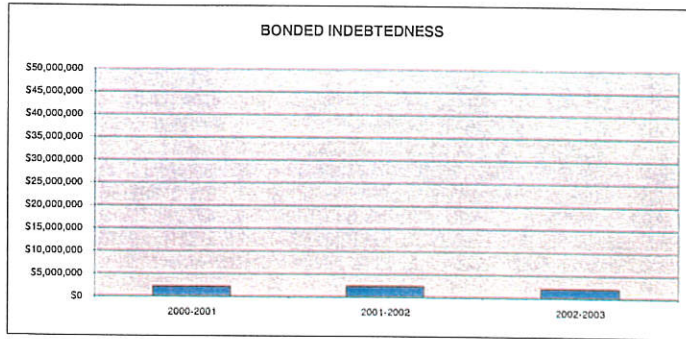
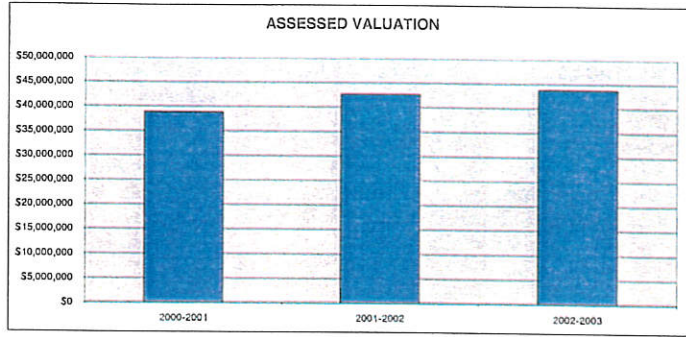
Code Line	2000-2001 Actual	2001-2002 Actual	2002-2003 Budget
General	20.000	20.000	20.000
Supplemental General	12.743	19.335	19.481
Adult Education	0.000	0.000	0.000
Capital Outlay	3.975	3.958	4.000
Judgments	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Bond & Interest 1	5.139	5.757	5.322
Bond & Interest 2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
<b>TOTAL USD</b>	<b>41.858</b>	<b>49.050</b>	<b>48.803</b>
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Brd & Emp Benf	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
<b>TOTAL OTHER</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>



2-20



	Code Line	2000-2001 Actual	2001-2002 Actual	2002-2003 Budget
Assessed Valuation		\$38,806,731	\$42,572,367	\$43,698,342
Bonded Indebtedness		2,116,278	2,339,934	1,991,631



AVERAGE SALARY

	2001-02 Actual			2002-03 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	5.0	272,405	54,481	5.0	283,105	56,621
Teachers and Other Certified Personnel	60.7	2,292,032	37,760	58.9	2,261,171	38,390
Classified Personnel	13.0	197,600	15,200	13.0	203,073	15,621
Substitutes/Temporary Help	XXXX	20,100	XXXXXXXXXX	XXXX	22,300	XXXXXXXXXX

**DEFINITIONS**

Administrators:

\*Certified (Licensed) - Superintendent; Assistant Superintendent; Administrative Assistants; Principals; Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.

\*\*Non Certified - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial/Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors).

Teachers and Other Certified (Licensed) Personnel:

\*Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.

Classified Personnel:

\*\*Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians, Bus Drivers.

Substitutes/ Temporary: Substitute Teachers, Coaching Assistants and other short term temporary help.

Total Salary: Report total salary including employee reduction plans\*\*\*, supplemental and extra pay for summer school, and board paid fringe benefits (employer paid)\*\*\*\*.

\* FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. **Generally** FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month contract should be reported as 1.0.

\*\* FTE of 1.0 for Non Certified Administrators and Classified Personnel should be based upon 2,080 hours.

\*\*\* Employee reduction plans include benefits received by employees under a Section 125 Salary Reduction Agreement. Does not include social security, workers' compensation, and unemployment insurance.

\*\*\*\* Board paid fringe benefits (employer paid) include group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense insurance. This should also include board paid tax-sheltered annuities. Does not include social security, workers' compensation, and unemployment insurance.

## KSDE Website Information Available

### K-12 Statistics (Building, District or State Totals)

<http://www.ksde.org/k12/k12.html>

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

### School Finance Reports and Publications

<http://www.ksde.org/leaf/reports.html>

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

### Kansas Building Report Card

<http://www.ksde.org/reportcard.html>

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
  - Reading
  - Mathematics
  - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses



## Proposed Substitute for SENATE BILL NO. 83

By Committee on Education

AN ACT concerning school districts; relating to certain funds; amending K.S.A. 12-2615, 44-505c, 72-4141, 72-5390, 72-6409, 72-6425, 72-6428, 72-8209, 72-8302, 72-8316, 72-8317, 72-8415a, 72-8415b, 75-6110 and 79-2927 and repealing the existing sections; also repealing K.S.A. 72-3703.

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

New Section 1. (a) There is hereby established in every school district a special liability expense fund. Moneys in such fund shall be used to:

(1) Pay the cost of providing for its defense and the defense of employees pursuant to the Kansas tort claims act and for the payment of claims and other direct and indirect costs resulting from the implementation of such act; and

(2) pay judgments rendered against the district.

(b) The district shall credit to the special liability expense fund any moneys received by the district from any source which may be lawfully utilized for the purposes specified by this section including the proceeds of tax levies hereinafter authorized and provided. Any balance remaining in the special liability expense fund at the end of the budget year shall be carried forward into that fund for succeeding budget years. Such fund shall not be subject to the provisions of K.S.A. 79-2925 through 79-2937, and amendments thereto. In making the budget of the district, the amounts credited to and the amount on hand in such special fund, and the amount expended therefrom, shall be included in the annual budget for the information of the residents of the district. Interest earned on the investment of moneys in any such fund shall be credited to that fund.

(c) Whenever the governing body of any school district determines that moneys from other sources will be insufficient to pay such costs, the governing body is hereby authorized to levy an annual tax upon all taxable tangible property within the district in an amount determined by the governing body to be necessary for such purpose and to pay a portion of the principal and interest on bonds issued by cities under the authority of

Senate Education  
2-24-03  
Attachment 3

K.S.A. 12-1774, and amendments thereto, for the financing of redevelopment projects upon property located in such school district.

New Sec. 2. (a) There is hereby established in every school district a special reserve fund. Moneys in such fund shall be used to:

(1) Pay claims, judgments, expenses and other purposes relating to health care services, disability income benefits and group life insurance benefits as authorized by K.S.A. 72-8415a, and amendments thereto;

(2) pay costs relating to uninsured losses; and

(3) pay the cost of workers compensation insurance and workers compensation claims, awards, expenses and other purposes authorized by the workers compensation act.

(b) Any balance remaining in the special reserve fund at the end of the budget year shall be carried forward into that reserve fund for succeeding budget years. Such fund shall not be subject to the provisions of K.S.A. 79-2925 through 79-2937, and amendments thereto. In preparing the budget of such school district, the amounts credited to and the amount on hand in the special reserve fund, and the amount expended therefrom shall be included in the annual budget for the information of the residents of the school district. Interest earned on the investment of moneys in any such fund shall be credited to that fund.

New Sec. 3. (a) There is hereby established in every school district a textbook and student materials revolving fund. Moneys in such fund shall be used to:

(1) Purchase any items designated in K.S.A. 72-5389, and amendments thereto;

(2) pay the cost of materials or other items used in curricular, extracurricular or other school-related activities; and

(3) purchase textbooks as authorized by K.S.A. 72-4141, and amendments thereto.

(b) Any balance remaining in the textbook and student materials revolving fund at the end of the budget year shall be carried forward into that fund for succeeding budget years. Such fund shall not be subject to the provisions of K.S.A. 79-2925 through 79-2937, and amendments thereto. In preparing the budget of such school district, the amounts credited to and the amount on hand in the textbook and student materials revolving fund, and the amount expended therefrom shall be included in the annual budget for the information of the residents of the school district. Interest earned on the investment of moneys in any such fund shall be credited to that fund.

Sec. 4. K.S.A. 12-2615 is hereby amended to read as follows: 12-2615. (a) The governing body of any city, county or school district may ~~establish--by-resolution-a-risk-management-reserve fund-for-the-purpose-of-providing-moneys-to-reimburse-such--city, county--or--school--district, in-whole-or-in-part, from-insurable losses-not-otherwise--insured~~ pay the costs relating to any uninsured loss. The governing body of a city or county may pay such costs from the risk management reserve fund of the city or county. The board of education of any school district may pay such costs from the special reserve fund of the district. The resolution establishing such risk management reserve fund shall prescribe the purposes for which moneys in the fund may be used, and any expenditure therefrom shall require the approval of the governing body. Moneys may be paid into such risk management reserve fund or special reserve fund from any source which may be ~~lawfully~~ utilized for such purposes, including transfers from the general fund, from any special liability expense fund established in accordance with the provisions of K.S.A. 75-6110, and amendments thereto, or from any other fund or grant program account of the governmental unit in reasonable proportion to the estimated cost of self insuring the risk losses covered by such ~~reserve--fund,---Such-fund~~ funds. Such funds shall not be subject to the provisions of K.S.A. 79-2925 ~~to--79-2937,--inclusive,--and acts--amendatory--thereof--or--supplemental--thereto,--except--that~~



through 79-2937, and amendments thereto. In making the budget of such city, county or school district, the amounts credited to and the amount on hand in such reserve fund, and the amount expended therefrom, shall be included in the annual budget for the information of the residents. Interest earned on the investment of moneys in such reserve fund shall be credited to such fund.

(b) If the governing body of any city, county or school district ~~shall--determine~~ determines on an actuarial basis that money which has been credited to such fund, or any part thereof, is no longer needed for the purposes for which it was established, ~~said~~ the governing body may transfer such amount not needed to the funds or accounts from which the money was received. Any money so transferred shall be budgeted in accordance with the provisions of K.S.A. 79-2925 ~~to--79-2937,~~ ~~inclusive,--and--acts--amendatory--thereof--or--supplemental~~ through 79-2937, and amendments thereto.

Sec. 5. K.S.A. 44-505c is hereby amended to read as follows: 44-505c. Any city, county, school district or other political subdivision or municipality is hereby authorized to pay the cost of workmen's compensation coverage for its employees as provided by this act and may pay such costs from the various funds from which compensation is paid to its employees. School districts may pay such costs from the special reserve fund of the school district. Any such city, county, political subdivision or municipality, except a school district, may levy annually at the time of its levy of taxes an additional tax for such purpose and, in the case of cities, counties and school districts, for the purpose of paying a portion of the principal and interest on bonds issued by a city under the authority of K.S.A. 12-1774, and amendments thereto, which, together with any other fund available shall be sufficient to provide the cost thereof. Any taxing subdivision authorized to levy a tax under this section, in lieu of levying such tax, may pay such costs from any employee benefits contribution fund established pursuant to K.S.A. 12-16,102, and amendments thereto. Counties shall provide for

coverage of district court officers and employees whose total salary is payable by counties. Such tax shall not be subject to any tax levy limit prescribed by article 19 of chapter 79 of the Kansas Statutes Annotated, ~~or--acts--amendatory--thereof--or supplemental--thereto.--Taxes--levied--by--counties--and--cities--under the--authority--of--this--act--shall--be--exempt--from--the--limitations imposed--under--the--provisions--of--K.S.A.--79-5001--to--79-5016, inclusive,~~ and amendments thereto.

Sec. 6. K.S.A. 72-4141 is hereby amended to read as follows: 72-4141. The board of education of any school district may establish a school textbook rental plan for such grades as are maintained by the district whereby such board shall purchase school textbooks to be used by the pupils upon the payment by such pupils of a rental fee. Moneys received by the board of education under this section shall be deposited in the textbook and student materials revolving fund of the school district.

Sec. 7. K.S.A. 72-5390 is hereby amended to read as follows: 72-5390. (a) The board of education of any school district may prescribe, assess and collect fees and supplemental charges for:

(1) The use, rental or purchase by pupils of any of the items designated in K.S.A. 72-5389, and amendments thereto, to offset, in part or in total, the expense of purchasing such items; and

(2) participation in activities, or the use of facilities, materials and equipment, which participation or use is not mandatory, but optional to pupils, whether incidental to curricular, extracurricular or other school-related activities.

(b) ~~Except--as--otherwise--provided--in--this--section,~~ Moneys received by a board of education under this section shall be deposited in the ~~general~~ textbook and student materials revolving fund of the school district ~~and---shall---be---considered reimbursements--to--the--district--for--the--purpose--of--the--school district--finance--and--quality--performance--act--and--may--be--expended whether--the--same--have--been--budgeted--or--not--and--amounts--so expended--shall--not--be--considered--operating--expenses.~~

(c) Moneys received by a board of education under this section for the use, rental or purchase by pupils of any of the items designated in paragraph (a) of K.S.A. 72-5389, and amendments thereto, may be deposited in the revolving fund established by the board for the purpose of purchasing textbooks under the provisions of article 41 of chapter 72 of Kansas Statutes Annotated, and the board may expend moneys from such revolving fund for the purpose of purchasing the items.

(d) The board of education may establish a revolving fund for the purpose of purchasing any of the items designated in paragraphs (b) through (e) of K.S.A. 72-5389, and amendments thereto, and moneys received by the board of education under this section for use, rental or purchase by pupils of any of the items may be deposited in such revolving fund.

Sec. 8. K.S.A. 72-6409 is hereby amended to read as follows: 72-6409. (a) "General fund" means the fund of a district from which operating expenses are paid and in which is deposited the proceeds from the tax levied under K.S.A. 72-6431, and amendments thereto, all amounts of general state aid under this act, payments under K.S.A. 72-7105a, and amendments thereto, payments of federal funds made available under the provisions of title I of public law 874, except amounts received for assistance in cases of major disaster and amounts received under the low-rent housing program, and such other moneys as are provided by law.

(b) "Operating expenses" means the total expenditures and lawful transfers from the general fund of a district during a school year for all purposes, except expenditures for the purposes specified in K.S.A. 72-6430, and amendments thereto.

(c) "General fund budget" means the amount budgeted for operating expenses in the general fund of a district.

(d) "Budget per pupil" means the general fund budget of a district divided by the enrollment of the district.

(e) "Program weighted fund" means and includes the following funds of a district: ~~Transportation fund~~, Vocational education fund, and bilingual education fund.



(f) "Categorical fund" means and includes the following funds of a district: Special education fund, food service fund, driver training fund, adult education fund, adult supplementary education fund, area vocational school fund, inservice education fund, parent education program fund, summer program fund, extraordinary school program fund, and educational excellence grant program fund.

Sec. 9. K.S.A. 72-6425 is hereby amended to read as follows: 72-6425. (a) ~~There is hereby established in every district a fund which shall be called the transportation fund--which--fund--shall consist--of--all--moneys deposited therein or transferred thereto according to law.~~ All moneys received by the district for pupil transportation shall be credited to the transportation general fund. The expenses of a district attributable to pupil transportation shall be paid from the transportation general fund. ~~Any district may transfer moneys from--its--capital--outlay fund--to--its--transportation--fund--for--the--purpose--of--purchasing buses and bus equipment. If a board determines--that--any--moneys which--have--been--transferred--to--its--transportation--fund--from--its capital--outlay--fund--are--not--needed--for--the--purchase--of--buses--or bus--equipment,--the--board--may--transfer--the--moneys--back--to--the capital--outlay--fund.~~

~~(b)--The provisions of this section shall take effect and--be in force from and after July 17, 1992.~~

(b) The transportation fund of each district is hereby abolished. Any moneys in such fund shall be transferred and credited to the general fund of the school district.

Sec. 10. K.S.A. 72-6428 is hereby amended to read as follows: 72-6428. (a) Any lawful transfer of moneys from the general fund of a district to any other fund shall be an operating expense in the year the transfer is made. The board of any district may transfer moneys from the general fund to any categorical fund of the district in any school year. The board of any district may transfer moneys from the general fund to any program weighted fund of the district ~~in any school year~~, subject

to the following conditions:

(1) No board shall transfer moneys in any amount from the general fund to a program weighted fund prior to maturation of the obligation of the fund necessitating the transfer.

(2) The board may transfer moneys in an amount not to exceed the amount of the obligation of the program weighted fund necessitating the transfer.

~~(b) The board of any district may transfer moneys from the general fund to the technology education fund of the district in any school year, subject to the conditions imposed upon transferability of moneys from the general fund to program weighted funds of the district.~~

(e) The board of any district may transfer moneys from the general fund to the contingency reserve fund of the district in any school year, subject to the limitations imposed upon the amount authorized to be maintained in the contingency reserve fund under K.S.A. 72-6426, and amendments thereto.

(d) (c) The board of any district may transfer moneys from the general fund to the capital outlay fund of the district in any school year, subject to the following conditions:

~~(1) No board shall transfer moneys in any amount from the general fund to the capital outlay fund prior to June 1 in any school year.~~

~~(2) The board of any of the districts with 10,000 or more enrollment may transfer moneys in an amount not to exceed an amount equal to 1% of the general fund budget.~~

~~(3) The board of any district, other than the districts with 10,000 or more enrollment, may transfer moneys in an amount not to exceed an amount equal to 2% of the general fund budget.~~

~~(4) No board shall transfer moneys in any amount from the general fund to the capital outlay fund in any school year commencing after June 30, 1993, unless such board, in its adopted budget for such year, shall have budgeted a capital outlay levy at (A) not less than a 3.5 mill rate or (B) not less than the mill rate necessary to produce the same amount of money that~~

would-have-been-produced-by-a-3.5-mill-rate-in-the-1988-89-school year, whichever of (A) or (B) is the greater mill rate.

(e) ~~Any district may make capital outlay expenditures from the general fund for acquisition of equipment and repair of school buildings.~~

(f) ~~The provisions of this section shall take effect and be in force from and after July 17, 1992.~~

(d) The board of any district may transfer moneys from the general fund to the special reserve fund.

(e) The board of any district may transfer moneys from the general fund to the special liability expense fund.

(f) The board of any district may transfer moneys from the general fund to the textbook and student materials revolving fund.

Sec. 11. K.S.A. 72-8209 is hereby amended to read as follows: 72-8209. Whenever any judgment rendered against any school district ~~shall become~~ becomes final, the ~~governing body thereof shall make a tax levy~~ board of education may levy a tax at the first tax levying period after such judgment becomes final, sufficient to pay such amount and for the purpose of paying a portion of the principal and interest on bonds issued by cities under the authority of K.S.A. 12-1774, and amendments thereto, for the financing of redevelopment projects upon property located within the school district and such tax levy may be levied outside of tax levy limitations prescribed by law. ~~Such tax shall be collected as other school district taxes, but no execution shall issue on such judgment against the school district. In case the governing body neglects to levy the tax as hereinbefore provided, then the judgment creditor may have and recover a judgment against the officer or officers so in default, for the amount due him or her on such judgment, with costs.~~

Sec. 12. K.S.A. 72-8302 is hereby amended to read as follows: 72-8302. (a) The board of education of a school district may provide or furnish transportation for pupils who are enrolled in the school district to or from any school of the school

district or to or from any school of another school district attended by such pupils in accordance with the provisions of an agreement entered into under authority of K.S.A. 72-8233, and amendments thereto.

(b) (1) When any or all of the conditions specified in this provision exist, the board of education of a school district shall provide or furnish transportation for pupils who reside in the school district and who attend any school of the school district or who attend any school of another school district in accordance with the provisions of an agreement entered into under authority of K.S.A. 72-8233, and amendments thereto. The conditions which apply to the requirements of this provision are as follows:

(A) The residence of the pupil is inside or outside the corporate limits of a city, the school building attended is outside the corporate limits of a city and the school building attended is more than 2 1/2 miles by the usually traveled road from the residence of the pupil; or

(B) the residence of the pupil is outside the corporate limits of a city, the school building attended is inside the corporate limits of a city and the school building attended is more than 2 1/2 miles by the usually traveled road from the residence of the pupil; or

(C) the residence of the pupil is inside the corporate limits of one city, the school building attended is inside the corporate limits of a different city and the school building attended is more than 2 1/2 miles by the usually traveled road from the residence of the pupil.

(2) The provisions of this subsection are subject to the provisions of subsections (c) and (d).

(c) The board of education of every school district is authorized to adopt rules and regulations to govern the conduct, control and discipline of all pupils while being transported in school buses. The board may suspend or revoke the transportation privilege or entitlement of any pupil who violates any rules and



regulations adopted by the board under authority of this subsection.

(d) The board of education of every school district may suspend or revoke the transportation privilege or entitlement of any pupil who is detained at school at the conclusion of the school day for violation of any rules and regulations governing pupil conduct or for disobedience of an order of a teacher or other school authority. Suspension or revocation of the transportation privilege or entitlement of any pupil specified in this subsection shall be limited to the school day or days on which the pupil is detained at school. The provisions of this subsection do not apply to any pupil who has been determined to be an exceptional child, except gifted children, under the provisions of the special education for exceptional children act.

(e) (1) Subject to the limitations specified in this subsection, the board of education of any school district may prescribe and collect fees to offset, totally or in part, the costs incurred for the provision or furnishing of transportation for pupils. The limitations which apply to the authorization granted by this subsection are as follows:

(A) Fees for the provision or furnishing of transportation for pupils shall be prescribed and collected only to recover the costs incurred as a result of and directly attributable to the provision or furnishing of transportation for pupils and only to the extent that such costs are not reimbursed from any other source provided by law;

(B) fees for the provision or furnishing of transportation may not be assessed against or collected from any pupil who is counted in determining the transportation weighting of the school district under the provisions of the school district finance and quality performance act or any pupil who is determined to be a child with disabilities under the provisions of the special education for exceptional children act or any pupil who is eligible for free or reduced price meals under the national school lunch act or any pupil who is entitled to transportation

under the provisions of subsection (a) of K.S.A. 72-8306, and amendments thereto, and who resides 2 1/2 miles or more by the regular route of a school bus from the school attended;

(C) fees for the provision or furnishing of transportation for pupils in accordance with the provisions of an agreement entered into under authority of K.S.A. 72-8233 or 72-8307, and amendments thereto, shall be controlled by the provisions of the agreement.

(2) All moneys received by a school district from fees collected under this subsection shall be deposited in the transportation general fund of the district.

Sec. 13. K.S.A. 72-8316 is hereby amended to read as follows: 72-8316. (a) Any board of education, pursuant to a policy developed and adopted by it, may provide for the use of district-owned or leased school buses when such buses are not being used for regularly required school purposes. The policy may provide for:

(1) (A) Transporting parents and other adults to or from school-related functions or activities, (B) transporting pupils to or from functions or activities sponsored by organizations, the membership of which is principally composed of children of school age, and (C) transporting persons engaged in field trips in connection with their participation in an adult education program maintained by the transporting school district or by any other school district, within or outside the boundaries of the transporting school district; and

(2) contracting with (A) the governing body of any township, city or county for transportation of individuals, groups or organizations, (B) the governing authority of any nonpublic school for transportation of pupils attending such nonpublic school to or from interschool or intraschool functions or activities, (C) the board of trustees of any community college for transportation of students enrolled in such community college to or from attendance at class at the community college or to and from functions or activities of the community college, (D) a

public recreation commission established and operated under the laws of this state, for any purposes related to the operation of the recreation commission and all programs and services thereof, (E) the board of education of any other school district for transportation, on a cooperative and shared-cost basis, of pupils, school personnel, parents and other adults to or from school-related functions or activities, or (F) a four-year college or university, area vocational school or area vocational-technical school for transportation of students to or from attendance at class at the four-year college or university, area vocational school or area vocational-technical school or for transportation of students, alumni and other members of the public to or from functions or activities of the four-year college or university, area vocational school or area vocational-technical school.

(b) The costs related to the use of school buses under authority of this section shall not be considered in determining the transportation weighting of a school district under article 64 of chapter 72 of Kansas Statutes Annotated.

(c) Transportation fees may be charged by the board to offset, totally or in part, the costs incurred for the use of school buses under authority of this section.

(d) Any revenues received by a board of education as transportation fees or under any contract entered into pursuant to this section shall be deposited in the transportation general fund of the district and shall be considered reimbursements to the district for the purpose of the school district finance and quality performance act. Such revenues may be expended whether the same have been budgeted or not.

(e) The provisions of subsection (c) of K.S.A. 8-1556, and amendments thereto, apply to the use of school buses under authority of this section.

Sec. 14. K.S.A. 72-8317 is hereby amended to read as follows: 72-8317. (a) The board of education of any school district, pursuant to a policy developed and adopted by the

board, may provide that whenever the school district furnishes school bus transportation for pupils of the school district to or from attendance at class in an area vocational school, area vocational-technical school, technical college, community college, or four-year college or university, adults who are students enrolled at any such educational institution may be furnished such school bus transportation to or from attendance at class, on a space available basis, along with the pupils of the school district. Whenever any school district shall furnish transportation for adult students pursuant to a policy adopted under authority of this section, such transportation shall be furnished subject to such terms and conditions as the board of education of the school district shall impose.

(b) Fees for the furnishing of transportation for adult students pursuant to a policy adopted under authority of this section may be charged such adult students to offset, totally or in part, any costs incurred by a school district in the furnishing of such transportation, or such transportation may be furnished free of charge. Any revenues received by a board of education as fees charged adult students for transportation furnished under authority of this section shall be deposited in the transportation general fund of the district and may be expended whether the same have been budgeted or not.

Sec. 15. K.S.A. 72-8415a is hereby amended to read as follows: 72-8415a. (a) If the board of education of any school district elects to act as a self-insurer for the provision of health care services, disability income benefits or a group life insurance benefit as authorized by K.S.A. 72-8414, and amendments thereto, the board shall make payments for claims, judgments and expenses for health care services, disability income benefits or group life insurance benefits, whichever is applicable from the special reserve fund of the school district.

The board of education may enter into a trust agreement with any corporate entity having the powers of a trust company within the state of Kansas, and may transfer from time to time amounts



held in the special reserve fund to the custody of the trustee for safeguarding and investment. Any such trust agreement may grant the trustee the power to exercise such fiscal management and administrative control as may be necessary for the lawful and efficient management of any such amounts transferred to the custody of the trustee.

(b) ~~If the board-of-education-of-any-school-district-or-the~~ board of trustees of any community college elects to act as a self-insurer for the provision of health care services ~~or,~~ disability income benefits, ~~or a group life insurance benefit,~~ ~~or all-three,~~ as authorized by K.S.A. 72-8414, and amendments thereto, ~~it-shall-by-resolution~~ the board shall create a separate health care services reserve fund or disability income benefits reserve fund, or a separate group life insurance benefit reserve fund, or all three, in the budget of the ~~school-district-or~~ community college, ~~--whichever--is--applicable,~~ which shall be reserve funds for the payments of claims, judgments and expenses for health care services or disability income benefits or group life insurance benefits, whichever is applicable. Any balance remaining in any such reserve fund at the end of the fiscal year shall be carried forward into that reserve fund for succeeding fiscal years. No such fund shall be subject to the provisions of K.S.A. 79-2925 through 79-2937, and amendments thereto, ~~--except that.~~ In preparing the budget of such ~~school--district--or~~ community college, the amounts credited to and the amount on hand in any such reserve fund, and the amount expended therefrom shall be included in the annual budget for the information of the residents. Interest earned on the investment of moneys in any such fund shall be credited to that fund.

~~(b)--In-the-discretion-of-the-board-of-education-or~~ The board of trustees, ~~it~~ may enter into a trust agreement with any corporate entity having the powers of a trust company within the state of Kansas, and may transfer from time to time amounts held in the health care services reserve fund or the disability income benefits reserve fund, or the group life insurance benefit

reserve fund, or all three, to the custody of the trustee for safeguarding and investment. Any such trust agreement may grant the trustee the power to exercise such fiscal management and administrative control as may be necessary for the lawful and efficient management of any such amounts transferred to the custody of the trustee.

Sec. 16. K.S.A. 72-8415b is hereby amended to read as follows: 72-8415b. (a) Any school district or--community--college that elects to become a self-insurer under the provisions of K.S.A. 72-8414, and amendments thereto, may transfer such-amounts moneys from its general fund to the health-care-services--reserve fund-or-the-disability-income-benefits-reserve-fund,--or-the-group life--benefit--reserve--fund,--or--all--three,--as--may-be-deemed necessary-to-meet-the-cost-of-health-care-services-or--disability income--benefits,--or--group--life-insurance-claims,--whichever-is applicable special liability expense fund of the district as provided by K.S.A. 72-6428, and amendments thereto.

(b) Any community college that elects to become a self-insurer under the provisions of K.S.A. 72-8414, and amendments thereto, may transfer such amounts from its general fund to the health care services reserve fund or the disability income benefits reserve fund, or the group life benefit reserve fund, or all three, as may be deemed necessary to meet the cost of health care services or disability income benefits, or group life insurance claims, whichever is applicable.

Sec. 17. K.S.A. 75-6110 is hereby amended to read as follows: 75-6110. (a) Except as provided for school districts, payments by municipalities for the cost of providing for its defense and the defense of employees pursuant to this act and for the payment of claims and other direct and indirect costs resulting from the implementation of this act may be paid from the general or other existing fund of such municipality or from a special liability expense fund established for such purpose pursuant to subsection (b). School districts shall make such payments from the special liability expense fund of the school

district.

(b) Whenever the governing body of any municipality shall determine that it is advisable to establish a special fund for the payment of such costs and to establish a reserve therefor, in lieu of paying the same out of the general or other existing fund of the municipality, such governing body may create and establish a special liability expense fund for the payment of such costs and may place therein any moneys received by the municipality from any source whatsoever which may be lawfully utilized for such purpose including the proceeds of tax levies hereinafter authorized and provided. Such fund shall not be subject to the provisions of K.S.A. 79-2925 ~~to-79-2937,-inclusive,-and-any-acts amendatory-thereof-or-supplemental-thereto,-except--that~~ through 79-2937, and amendments thereto. In making the budget of such municipality, the amounts credited to and the amount on hand in such special fund, and the amount expended therefrom, shall be included in the annual budget for the information of the residents of such municipality.

(c) Whenever the governing body of any municipality which is authorized by law to levy taxes upon property has established a special liability expense fund under the provisions of this section and ~~shall-determine~~ determines that moneys from other sources will be insufficient to pay such costs, the governing body ~~is-hereby-authorized-to~~ may levy an annual tax upon all taxable tangible property within the municipality in an amount determined by the governing body to be necessary for such purpose and in the case of cities, ~~counties--and--school--districts~~ and counties, to pay a portion of the principal and interest on bonds issued by cities under the authority of K.S.A. 12-1774, and amendments thereto, for the financing of redevelopment projects upon property located in such city or county ~~or-such-school district.~~

Sec. 18. K.S.A. 79-2927 is hereby amended to read as follows: 79-2927. (a) 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 districts, municipal universities and community colleges, the budget for each fund may include a non-appropriated balance of not to exceed 5% of the total of each fund.

(b) The budget shall show in parallel columns the amount of revenue actually received from taxation and from other sources, with the amount from each source separately stated for the preceding budget year and the amount actually received and estimated to be received from taxation and from sources other than direct taxation with the amount for each source separately stated for the current budget year and also the amount estimated to be received during the ensuing budget year, with the amount estimated to be received from each source separately stated. Except as provided by section 19, and amendments thereto, the budget of expenditures for each fund shall balance with the budget of revenues for such fund and that portion of the budget of revenues to be derived from ad valorem property taxation shall not exceed the amount of tax which can be raised by any fund limit or aggregate limit placed upon such fund.

New Sec. 19. When preparing the budget for the ensuing budget year of the school district, the board of education of a district shall budget to expend only the amount estimated to be spent from each fund of the school district.

Whenever unexpended moneys in a school district fund may be carried forward into such fund for the next budget year, the



budget of the school district shall reflect the ending balance in such fund which the school district estimates will be carried forward to the next budget year.

Nothing in this section shall be construed as prohibiting school districts from spending amounts in excess of the amount estimated for expenditure.

New Sec. 20. (a) Each year the board of education of a school district shall prepare a profile of the school district. The profile shall include any information specified by the state board of education to be included in such profile, including but not limited to, information relating to the governing body of the school district, an overview of the budget of the school district and the budgetary process.

(b) The profile of the school district shall be on file at the administrative offices of the school district. Copies of the profile of the school district shall be available upon request.

(c) The notice required to be published by K.S.A. 79-2929, and amendments thereto, shall include a statement that a profile of the school district is on file at the administrative offices of the district and that copies are available upon request.

Sec. 21. K.S.A. 12-2615, 44-505c, 72-3703, 72-4141, 72-5390, 72-6409, 72-6425, 72-6428, 72-8209, 72-8302, 72-8316, 72-8317, 72-8415a, 72-8415b, 75-6110 and 79-2927 are hereby repealed.

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