

MINUTES OF THE SENATE EDUCATION COMMITTEE.

The meeting was called to order by Chairperson Senator Dwayne Umbarger at 1:35 p.m. on February 25, 2003 in Room 123-S of the Capitol.

All members were present except: Senator Oleen (excused)

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

Conferees appearing before the committee: Senator Bill Bunten
Senator Dave Jackson
Doug Glenn, Member, Topeka Public School Board of
Education
Dr. Kent Hurn, United School Administrators of Kansas
Theresa Kiernan

Others attending: See attached list

SB 121—School District Budgets

Senator Bill Bunten testified in support of **SB121**. Senator Bunten reviewed what changes the bill would require in a school budget. The only purpose of **SB121** is to make school budgets more easily read and understood by those patrons who want to know what is happening in their schools. ([Attachment 1](#))

Senator Dave Jackson testified in support of **SB121**. His experience as a budget analyst using the building by building budget, similar to Senator Bunten's approach, allowed him or anyone to review and determine specific costs for each building. This provided information to determine if buildings were energy efficient, cost of maintenance or any other costs of operation. Using this method of budgeting, they were able to identify costs above the norm and address the problems and consequently, lower the costs. ([Attachment 2](#))

Doug Glenn, Topeka Schools Board of Education, testified in opposition of **SB121**. Mr. Glen is in agreement that the school budgets need to be easier to read but does not believe the proposed budget is the answer. He does not believe it would be easier to read; it is not an efficient use of staff time and district dollars, it has unworkable time lines, and it is not consistent with the Legislative Post Audit report. He believes the post audit report provided a good workable format. ([Attachment 3](#))

Dr. Kent Hurn, United School Administrators of Kansas, testified in opposition of **SB121**. Dr. Hurn agrees that school budgets should be easier to read, but does not believe **SB121** is the way to accomplish that. Some of the information required in **SB121** changes daily and they question how some of the required information required will be used. He is afraid of the potential that we could be shattering the cash basis law. He feels it is important that the cash basis law is preserved. ([Attachment 4](#))

Gary George, Olathe School District, offered written testimony opposing **SB121**. Mr. George's testimony states that **SB121** would dramatically increase costs for legal publication of their budget, it has an unworkable calendar, it does not consider that schools rely on the county for assessed valuation figures that would be difficult to get by June 30, the bill provides a penalty for violating any of the provisions including removal from office or disciplinary action. **SB121** will force districts to spend money they don't have on an unworkable law that requires information of no value in preparing a budget, it increases publication costs and will make it even harder for board members to serve their community. ([Attachment 5](#))

Dr. Sharon Zoellner, Desoto School District, offered written testimony opposing **SB121**. Dr. Zoellner

CONTINUATION SHEET

MINUTES OF THE SENATE EDUCATION COMMITTEE at 1:35 p.m. on February 25, 2003 in Room 123-S of the Capitol.

believes that **SB121** takes away some very critical local control issues with regard to budget reporting. Information requested by this bill is not relevant to the budget process. Publication of particular budget information is a local decision and should not be delivered by legislation. **SB121** would divert resources from the classroom to the business office in order to create a multitude of new reports. (Attachment 6)

Senator Bunten stated that it was his interest to get **SB121** to the full Senate for debate. Senator Bunten made a motion to move **SB121** out of the Committee without any recommendation to the floor of the Senate. Seconded by Senator Emler. Roll call vote was taken and the motion failed with a vote of 5 nays and 3 yeas. Chairman Umbarger abstained.

Substitute for SB83—School districts relating to certain funds

Theresa Kiernan, Revisor of Statutes, explained **Substitute for SB83** which includes the Task Force on School Budgets recommendations. Theresa explained an amendment in Section 19 to clarify the intent of the bill regarding funds that school districts are authorized to carry forward from one budget year to the next. (Attachment 7)

Senator Vratil made a motion to recommend favorably passage of **Substitute for SB83** as modified with the new Section 19. Seconded by Senator Teichman. Discussion followed with a substitute motion by Senator Bunten to remove the last sentence of paragraph B in section 19. Seconded by Corbin. After more discussion, Senator Bunten's withdrew his motion. A vote was taken on the first motion made by Senator Vratil. Motion carried.

Senator Downey acknowledged the efforts of Senator Bunten to raise the visibility of the issue of school budgets and she believes it is important that the issues be examined from time to time. Senator Umbarger agreed with the comments and adjourned the meeting at 2:35 p.m.

The next meeting is scheduled for March 5, 2003 at 1:30 p.m. in Room 123S.

SENATE EDUCATION COMMITTEE GUEST LIST

DATE - 2/25/03

<u>NAME</u>	<u>REPRESENTING</u>
Geat Huber	USA
Nancy Apt	U.S.A - U.S D. 500
Doug Glenn	USD 501
Chris Clarke	Legislative Post Audit
Leo Naber	" " "
Jim [unclear]	Kansas Farm Bureau.
Carolyn Brock	A & R - Municipal Services
Steve Seawall	A & R - Municipal Services
Doug CRAIG	A & R - MUNICIPAL SERVICES
Nicolo Romine	GBRA.

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STATE OF KANSAS



SENATOR BILL BUNTEN

COMMITTEE ASSIGNMENTS:

Member: COMMERCE
EDUCATION
LEGISLATIVE POST AUDIT
WAYS AND MEANS

**TESTIMONY
ON
SB 121**

**SENATE EDUCATION COMMITTEE
February 25, 2003**

Mr. Chairman and members of the Committee:

Thank you for this opportunity to testify in support of SB 121.

Once upon a time a patron of a school district asked the administration of his district for a copy of their detailed budget. He wanted to know what was happening at his schools, and why his taxes seemed always to be rising. The district employees with whom he talked told him that at the present time there was no detailed budget, but that one would be ready in about three months. That seemed strange to the patron, because that meant the budget wouldn't be available until the fourth month of the district's fiscal year. But what did he know about the operations of schools, he mused, and said he would be back in November.

When he returned in November he purchased for five dollars a copy of the detailed budget. It was big, 286 pages, and difficult to read, over 1,700 separate accounts, but he worked and worked to understand it and eventually did. It was a school based budget, including appropriations for each of the district's 30 schools, with the proposed expenditures coded for accounting purposes as needed by the State Department of Education for the gathering of information. It had a summary of the anticipated expenditures for each individual school and district wide program, and the funds from which those costs would be paid.

At the same time there were some problems with it that the patron thought could be resolved, and in so doing make it a more easily read and understood document. For example:

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1. It was a budget built from the top down rather than from the bottom up. That contrasts with what one would expect. It is a budget that estimates the revenues available to the district from all sources, then appropriates that total for spending. Most financial operations build their budgets from the bottom up, determining the funds necessary to operate a program and then pricing their goods and services to cover those costs, and in the instance of schools, to determine the taxes to be levied on their patrons.

2. All of the costs necessary to operate the individual schools were not reflected in their appropriation. For example, the fiscal services that are an important part of the costs of salaries and wages were not included in the schools' budgets. The costs of maintenance and repair of each building were not included, nor were substitute teacher salaries, realistic appropriations for supplies and equipment, security personnel, funding for Title I teachers, funding for special education teachers, information about the number of students attending and staffing information.

3. There was no information about the appropriation of federal funds, their total and how they are spent. That figure had been estimated at thirteen million dollars for USD 501.

4. The document was not easy to read, because the format of the document required that if you wanted to, for example, determine insurance costs, school supplies, professional/technical services or administration salaries, one would have to go through a myriad of funds and seek out the appropriation in each to determine the total.

There were other problems, but the patron thought the document was good in format and that by making a few simple changes it would be of great value to the Board of Education, their staff and interested patrons, such as he. The patron appeared before the school board at the public hearing on the document and made some proposals, but there wasn't much enthusiasm for his ideas and no changes were made. A year later he appeared again before the board, but still nothing changed. Today, four years later, the document of his school district remains a large, difficult to read and understand budget that could easily be changed to be more reader friendly.

I, of course, am that patron, and to this day it escapes me why there is such resistance to making the USD 501 budget, or any other school's budget, more easily read and understood by lay people and taxpayers. I have been told school based budgets can't be done, that patrons aren't interested in detailed information, that it will cost millions to make changes for software and computer equipment. They say they can't accurately appropriate the salaries of employees who work at two or more schools, like music teachers, librarians or counselors. Those are not reasons to oppose change, those are excuses to keep important information from patrons and taxpayers such as me, and to avoid change simply because they don't want to change.

School based budgets not only can be done, they are being done in every school district in the state. How else could a total district budget evolve? Regarding the supposed cost of a state wide school based budget format, the estimates don't make sense. There are school based budget software packages that are developed by Kansas companies, and are available at very reasonable costs, and to suggest that there are not citizens and taxpayers across this state who want to look at their local school budget is simply not true. And to make that point I have included in my testimony a resolution supporting the passage of Senate Bill 121 by the Board of the Greater Topeka Chamber of Commerce.

Mr. Chairman and members of the committee, if we are to have credible figures for a district wide budget then it follows that we must be able to determine how those district wide figures are calculated. They can only be a total of the costs of operation of each of the schools and district wide programs authorized by the Board of Education, and that means we must break down those documents into budgets for each individual school and program. That clearly is being done in most, if not all, Kansas school districts today, including Topeka, Erie, Smoky Valley and DeSoto. So do the parochial schools across this state, so do businesses, and it's even done in Senator Hensley's Capitol City School here in Topeka. So what is the problem?

Senate Bill 121 is a very simple bill. It does the following things:

1. Gives basic information about each school, such as the number of regular and special education students attending, the number of regular and special education teachers, the number of para-professionals, the square footage of the

building, the number of classrooms in the building, and the pupil-teacher ratios for regular and special education classes.

2. The bill indicates the source of funds used to pay the expenses of operating and maintaining each school.

3. The bill indicates all of the anticipated expenses needed to operate and maintain each school, including salaries of the principal, assistant principals, curriculum coordinators, activity coordinators, regular, special-education, vocational education, and English second language teachers, para-professionals, clerical staff, custodians, nurses, counselors, librarians, substitute teachers, supplies, equipment, addendums, utilities, fiscal services, and all other applicable costs.

4. The bill provides for a district-wide summary of those expenses.

5. The bill provides that a budget with sub-budgets be presented to the Board of Education by its staff by June 1st of each year, that a public hearing be conducted and that a budget and sub-budgets be approved by the board prior to the beginning of the district's fiscal year. That is not now the case.

6. The bill provides that programs such as transportation, food service, capital outlay, summer school, etc. that are not easily associated with individual schools be separately budgeted.

7. The bill provides that the Division of Accounts and Reports, in consultation with the Department of Education, shall develop a budget format that implements the provisions of this bill.

8. The bill provides for the appropriation of federal funds in the budget and individual school budgets.

9. The bill provides that funds that may legally have balances in them at the end of the fiscal year need not appropriate all of those funds.

10. The bill provides that the Kansas House of Representatives and the Kansas Senate review and approve or disapprove the format proposed by a joint

resolution of each house.

Since state aid to elementary and secondary schools began in the late 1960's at ten dollars per pupil, we have annually, as a legislature, been asked to increase that funding so that teachers could be paid appropriate salaries, so that important programs could be begun or continued, so that school buildings could be maintained and necessary equipment purchased. Each and every year the legislature has responded positively to those requests, and in so doing has reflected the commitment that Kansans have to excellence in education. Today the per pupil state aid has reached \$3,863 per pupil, and a study suggests it should be \$4,500 per pupil. This bill has nothing to do with that. Its only purpose is to make school budgets more easily read and understood by those patrons who want to know what's happening in their schools.

There is a division among Kansans today, and it is reflected in this legislature, as to whether more funding of public schools is necessary in these difficult times, or if better use of those funds now available should be made. The passage of this bill will help those of us who must cast votes to increase funding, to raise the revenues for such a decision, and to make informed and rational judgements. That's not bad for education, it's good.

Thank you, and I'd be happy to respond to any questions.

Bill Bunten

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COMMITTEE ASSIGNMENTS
 WAYS AND MEANS
 ELECTIONS AND LOCAL GOVERNMENT
 TRANSPORTATION
 JOINT COMMITTEE ON SPECIAL CLAIMS
 AGAINST THE STATE
 TOPEKA STATE HOSPITAL CEMETERY
 MEMORIAL ADVISORY COMMITTEE
 JOINT COMMITTEE ON CHILDREN'S ISSUES
 SPECIAL COMMITTEE ON KANSAS SECURITY

SENATE CHAMBER

**Testimony on SB 121
 Senate Education Committee
 Dwayne Umbarger, Chair**

Good afternoon Committee and thank you Mister Chair for your time and this opportunity to address the Committee today.

Senator Bunten's proposal to put into place a budget document that can be used as a tool for Boards of Education to knowledgeably plan their Districts' expenditures in the following year should be adopted.

As an elected School Board Member for 12 years, 3 as President, the state mandated budget document used by our district and every other district was not only not useful for Board Members, but actually shrouds in secrecy how and where the funds flow. As President of the Board one year, under Board resolution, I formed a committee to redesign our budget process to allow for building by building from the ground up budgeting. This committee met for several months, but in the end was met with more resistance than we could overcome.

As a budget analyst for HUD for more than 10 years, I am not unaware of the budget process. In fact, using the HUD approach to budgeting, which is building by building similar to Senator Bunten's approach, anyone could review a public housing agency's budget and determine specific costs at a specific building. This provided the necessary information to determine whether buildings were energy efficient, what the monthly cost per unit was for maintenance, or for management or any other cost of operation. Using the data from this budgeting method, we at HUD were able to identify by comparison which projects were above the norm in cost and provide guidance in addressing the problems which caused costs to be out of line with other similar projects.

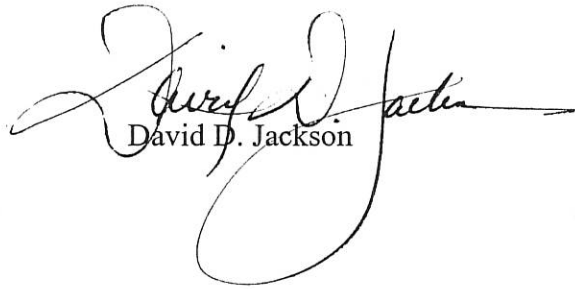
By the end of my ten year career in this position the Public Housing Agencies in Northern Kansas we were able to achieve a lower operating cost per unit than any other area in the United States. Our project managers were proud that they could be a part of the process and that they could efficiently provide low cost housing for their clients.

Currently I serve as clerk of the Soldier Township and have for 8 years. Through these years, we had reduced our road crew through retirement and attrition from 16 full time to 10 full

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time and 2 part time. Budgets were prepared, however, on an incremental basis through these years, where the amount from the previous year was multiplied by the consumer price index or some other multiplier. This year we used the zero based budget process and we were able to actually reduce budgeted expenditures by 5 1/4% from 2002 budgeted levels. This resulted in a 2 mill property tax reduction.

I thank you for your time and attention to this bill and request favorable consideration. I stand for questions.


David D. Jackson

**Testimony on SB 121
Senate Education Committee
Hon. Dwayne Umbarger, Chair
By Doug Glenn, member,
Topeka Public Schools Board of Education**



February 13, 2003

Thank you Mr. Chair, Members of the Committee,

Good afternoon. I'm Doug Glenn, a member of the Topeka Public Schools Board of Education. I'm also a CPA and have done school district audits for many years as part of my duties at CBIZ Accounting in Topeka.

The issue of Senate Bill 121 appears to be a school budget document that is easier to read for the typical patron. I'm suggesting that what has been proposed will not be easier to read, is not an efficient use of staff time and district dollars, has unworkable timelines, is not consistent with a Legislative Post Audit report on the topic, and in the end will not have an impact on student learning.

Along with Sen. Bunten and other community patrons and district staff, I served on a Financial Planning Committee last year that looked at these proposals. Many suggestions were deemed unfeasible, but some were agreed upon, including moving forward on an expansion of our existing building-based budget. However, we prefer to continue budgeting at the central level for some expenses such as maintenance and repair and substitute teachers. We believe sub-budgeting should be at the discretion of local boards of education.

Last year's Legislative Post Audit study of school district budgets did not support building-based budgeting, and we anticipate that the Legislative Educational Planning Committee (LEPC) School Budget Task Force report will not support this additional burden on school districts.

SB 121 calls for a public hearing date no later than June 1. It would be assumed that a budget document would need to be available at least a week ahead of that, which effectively pushes the date for completion of the budget to early May. We simply do not have enough information by early May to prepare an accurate budget. We may not have state aid amounts by then, ending balances are not computed until the June books are closed, and property valuations from the county clerk are not available until early July. To approve a budget before revenue is determined would lead to a high probability of republishing later, which would require another hearing and more expense to publish in the newspaper—which is more expensive to publish with sub-budgets.

This bill does not mesh with existing state and federal reporting procedures or documents. These proposals are inconsistent with accepted practice and create additional paperwork, time and expense for school and state budget staff. In addition, our Board believes you should hear the pending report from LEPC's School District Budget Task Force, before advancing this bill.

Thank you for your time and attention. I'd be happy to answer your questions.

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SB 39 and 121: School District Budgets

Testimony presented before the Senate Education Committee

by
Dr. Kent Hurn, Assistant Lobbyist
United School Administrators of Kansas

February 13, 2003



Mister Chairman and
Members of the Senate Education Committee:

I am Kent Hurn, assistant lobbyist for the United School Administrators of Kansas. I represent United School Administrators of Kansas in reviewing SB 39 and 121.

SB 39 and 121 requires that school districts, beginning January 1, 2005, collect statistics and financial data that are reported by individual schools for the current school year, preceding school year, and the increase or decrease between the two years.

Information that must be reported includes income and the source of income, expenditures for teachers' salaries and other employees, maintenance and repair, operations, and travel. The bill also requires that schools report the number of students in each grade, including special education and limited English-speaking students.

The fiscal note for SB 39 and 121 is estimated by the Department of Education to be \$50,000. The primary concern of school administrators rests with the statement contained in the fiscal note that, "The majority of costs... would fall on the school districts, which the Department estimates could be in the millions of dollars." We question that the resulting data will warrant this large expenditure of dollars for non-instructional use.

The purpose of the Legislative Post Audit Study was to make school budgets more easily read and understood. We believe the primary issue of the audit centered around the basic definition of "instruction." As an example, self-funded programs were not included in benefits which affected average salaries and amounts included in instructional costs.

There also seemed to be confusion between actual expenses and budgeted expenses. We believe this can be directly attributed to the cash basis law.

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Kansas Association of
Elementary
School Principals
(KAESP)

Kansas Association of
Middle School
Administrators
(KAMSA)

Kansas Association of
School Administrators
(KASA)

Kansas Association of
School Business
Officials
(KASBO)

Kansas Association for
Supervision and
Curriculum Development
(KASCD)

Kansas Association of
Special Education
Administrators
(KASEA)

Kansas Association of
Secondary School
Principals
(KASSP)

Kansas Council of
Career and Technical
Education Administrators
(KCCTEA)

Kansas School
Public Relations
Association
(KanSPRA)

Some of the audit report recommendations/comments included the:

- Addition of federal funds to the budget document. (It should be noted that the fiscal year is different for state and federal budgets.)
- Notation by researchers that "no one size fits all".
- Difference in coding not referenced by researchers, according to participating districts.
- Notation by researchers that building comparisons would be difficult.

The report recommended that a task force of educators and representatives of organizations be convened to develop a new budget format. Members of United School Administrators of Kansas are willing to assist with this process.

Thank you for your attention to our acknowledgement of the contents of the report and our willingness to assist in making school district budgets more understandable. I will be glad to stand for questions.

Date: February 13, 2003

TO: Chairman Umbarger and Senate Education Committee Members

FROM: Gary George, Olathe School District

RE: Written Testimony on Senate Bill 121

Chairman Umbarger and Committee Members:

We are submitting written testimony in opposition to Senate Bill 121.

Senate Bill 121 would dramatically increase our cost for legal publication of our budget. In addition to current legal publication notices, we would have to publish budgets for all school buildings, non-school buildings; even a storage shed. We would be required to publish over 50 budgets. Because of Senate Bill 121, non-instructional expenses associated with preparing and publishing these budgets would dramatically increase. Our current staff could not accomplish this task without extensive overtime. Additionally, this bill also requires that any sub-budget change go through the legal publication process. If the budget for a school changed, an amended budget would have to be published. Again, districts are faced with another unnecessary cost.

Senate Bill 121 has an unworkable calendar. It requires the budget hearing to be held on June 1. However, our budget year does not end until June 30. At the end of the budget year, the local board meets to approve transfers. We cannot hold a hearing on a budget with inaccurate numbers, and the numbers cannot be accurate until the final transfers have been approved.

Senate Bill 121 does not consider that schools rely on the county for assessed valuation figures. Sometimes it is difficult to get this information by June 30. If we hold a budget hearing on June 1, the county would have to provide us with estimated assessed valuation by May 1 for taxes due on December 20. Estimating that far in advance increases the chance for error in the actual assessed valuation.

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Senate Bill 121 has a penalty for violating any of the provisions including removal from office or disciplinary action. This bill does not state "knowingly violates". This provision of the bill will have a chilling effect on those who wish to serve their community as school board members. And again, an inordinate amount of time will be spent on compliance with an unworkable law.

We see no need to include the number of classrooms in a sub-budget or the square footage for buildings. We have 39 schools plus several special purpose facilities. As a growing school district, we continually add additions to our buildings. The number of classrooms and square footage in a budget document serves no purpose. It only increases the items we have to track for budget preparation - again - increasing non-instructional time and money.

In summary, at a time when state funding is declining and school districts are being forced to eliminate curriculum offerings and programs, Senate Bill 121 will force districts to spend more funds on non-instructional costs. We have been asked to "tighten our belts" and eliminate unnecessary expenditures. Senate Bill 121 will force districts to spend money they don't have on an unworkable law that requires information of no value in preparing a budget, increases publication costs and will make it even harder for board members to serve their community.

Thank you for the opportunity to provide this written testimony to the Committee. Please contact us if you have questions regarding our testimony.



D E S O T O

UNIFIED SCHOOL DISTRICT 232

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Dr. Sharon Zoellner
Deputy Superintendent

February 13, 2003

To: Senate Education Committee, Senator Umbarger, Chairman
From: **Dr. Sharon Zoellner**, Deputy Superintendent
Re: Opposition to SB 121

Mr. Chairman and members of the committee, I want to thank you for permitting me to submit my **written testimony opposing SB 121**.

Senate Bill 121 is a measure that appears to be taking away some very critical local control issues with regard to budget reporting. The state budget document, along with building reports, provide the data needed at the state level to meet auditing and federal regulations. Any further submission of paperwork at the state level would be meaningless for anyone other than the patrons of the district for which it was submitted. Those patrons should be seeking this information from their local board and not the state department.

The information that is being requested by this bill is not relevant to the budget process. It will merely show that a building with more experienced teachers will have more financial resources allocated due to higher salaries. All other variables (utilities, supplies, etc.) will be very similar throughout buildings in a given district.

The publication of particular budget information is a local decision and should not be driven by legislation. The implementation of this bill would divert precious resources from the classroom to the business office in order to create a multitude of new reports. It is the local school board's responsibility to see that reports are created that provided adequate information to their patrons. Legislating such action takes away that control.

I urge the committee to oppose this legislation for the reasons stated.

Thank-you for your time and if you should have further questions, please don't hesitate to contact me.

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

(b) Except as provided by this subsection, any unexpended moneys remaining in a fund of a school district at the end of the budget year may be carried forward into such fund for succeeding budget years. The provisions of this subsection shall not apply to the general fund or the supplemental general fund of the school district.

(c) Whenever unexpended moneys in a school district fund are carried forward into such fund for the succeeding 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 succeeding budget year.

(d) If the board of education determines it is necessary to expend moneys which had been budgeted to be carried forward into the next succeeding budget year, the board shall amend its previously adopted budget. Any amended budget shall be subject to the same publication, notice and public hearing requirements as is required by K.S.A. 79-2929, and amendments thereto, for the adoption of the original budget.

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