

February 19, 2025

The Honorable Renee Erickson, Chairperson  
Senate Committee on Education  
300 SW 10th Avenue, Room 144-S  
Topeka, Kansas 66612

Dear Senator Erickson:

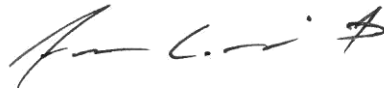
**SUBJECT:** Fiscal Note for SB 159 by Senate Committee on Education

In accordance with KSA 75-3715a, the following fiscal note concerning SB 159 is respectfully submitted to your committee.

SB 159 would change current law regarding school district budgeting and accounting. The bill would require school district budget forms and summaries to include all revenues and expenditures from bond proceeds, as well as the total amount of outstanding bonds or any retired bonds during the year.

According to the Department of Education, the enactment of the bill would require adjustments to the current budget template for school districts; however, the Department could make these changes with existing staff and would have no fiscal effect.

Sincerely,



Adam C. Proffitt  
Director of the Budget

cc: Gabrielle Hull, Department of Education  
Angie Stallbaumer, Kansas Association of School Boards