

February 19, 2013

The Honorable Steve Abrams, Chairperson
Senate Committee on Education
Statehouse, Room 224-E
Topeka, Kansas 66612

Dear Senator Abrams:

SUBJECT: Fiscal Note for SB 171 by Senate Committee on Education

In accordance with KSA 75-3715a, the following fiscal note concerning SB 171 is respectfully submitted to your committee.

Senate Bill 171 would amend current law regarding the Kansas Uniform Financial Accounting and Reporting Act. The bill would require each school district and the State Department of Education to publish annually on the internet: (1) Form 150; (2) the budget and total and itemized expenditures for all extracurricular activities, including the revenues and expenditures for all activity funds, for the immediately preceding school year; (3) the budget summary of the current school year; and (4) a report on the amount of time pupils were not given classroom instruction because of participation in extracurricular activities during the immediately preceding school year. The reports must be published with an easily identifiable link located on each website.

In addition, the bill would define “budget summary” as a summary of the official budget adopted by the board of education of the school district. The summary would include graphs depicting the total expenditures in the budget by category, supplemental and general fund expenditures, instruction expenditures, enrollment figures, mill rates by fund and average salaries. The budget at a glance format developed by the State Board of Education would qualify as a budget summary.

Estimated State Fiscal Effect				
	FY 2013 SGF	FY 2013 All Funds	FY 2014 SGF	FY 2014 All Funds
Revenue	--	--	--	--
Expenditure	--	--	\$17,000	\$17,000
FTE Pos.	--	--	--	--

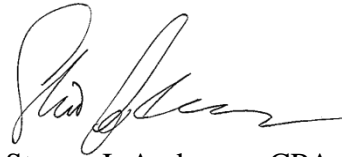
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According to the Kansas Department of Education, enactment of SB 171 would require expenditures totaling \$17,000, all from the State General Fund, to make required changes to the agency's computer systems. Any fiscal effect associated with SB 171 is not reflected in *The FY 2014 Governor's Budget Report*.

Sincerely,

A handwritten signature in black ink, appearing to read "Steven J. Anderson". The signature is fluid and cursive, with a long horizontal stroke at the end.

Steven J. Anderson, CPA, MBA
Director of the Budget

cc: Dale Dennis, Education