

SESSION OF 2013

**SUPPLEMENTAL NOTE ON SENATE BILL NO. 171**

As Amended by House Committee on Education  
Budget

**Brief\***

SB 171 would amend the Kansas Uniform Financial Accounting and Reporting Act. The bill would require each school district and the Kansas Department of Education (KSDE) to report on their respective websites the budget summary for the current school year, as well as actual expenditures for the immediately preceding two school years showing total net transfers and amounts spent per pupil by specific function, disaggregated to show the per-pupil revenue amounts from local, state, and federal sources.

**Background**

The bill was introduced by the Senate Committee on Education. At the Committee hearing on the original bill, a representative the Kansas Policy Institute testified in favor of the bill. Representatives of the Kansas Association of School Boards and the Wichita Public Schools testified in opposition.

The Senate Committee amended the bill to remove reporting requirements related to expenditures for all extracurricular activities and time missed by students due to participation therein. The Committee also added the per-pupil reporting requirements by function, and the requirement to disaggregate these data.

A representative of the Kansas Policy Institute testified in favor of the bill to the House Education Budget Committee.

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\*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

Representatives of the Kansas Association of School Boards and the Wichita Public Schools testified in opposition.

The House Education Budget Committee amendments to the bill were technical in nature.

The Division of the Budget fiscal note indicates, according to the KSDE, passage of the original bill would require an additional \$17,000 from the State General Fund to make required changes to KSDE's computer systems. Any fiscal effect associated with the bill is not reflected in *The FY 2014 Governor's Budget Report*.