

February 13, 2013

The Honorable Ward Cassidy, Chairperson
House Committee on Education Budget
Statehouse, Room 151-S
Topeka, Kansas 66612

Dear Representative Cassidy:

SUBJECT: Fiscal Note for HB 2248 by House Committee on Education

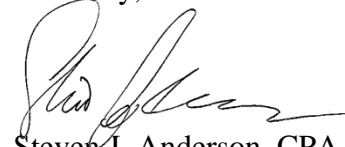
In accordance with KSA 75-3715a, the following fiscal note concerning HB 2248 is respectfully submitted to your committee.

HB 2248 would authorize school districts to adopt an extracurricular school activities budget. Each year, local boards of education could adopt a resolution for an extracurricular school activities budget that could not exceed 2.0 percent of the statewide average amount per pupil. The statewide average amount per pupil would be defined as the average amount per pupil spent for the preceding school year of the combined general fund and local option budgets of all districts. The resolution would not take effect unless approved by a majority of the qualified electors of a district.

Each district that would adopt an extracurricular school activities budget would establish a fund for expenses that are considered voluntary activities and not required by state law, including public performances, contests, athletic competitions, demonstrations, displays and club activities. Expenditures from the fund would be financed from levying an ad valorem tax on tangible property of the district.

HB 2248 would have no effect on state aid payments to school districts. Any fiscal effect would be limited to taxpayers residing in a school district that would choose to adopt an extracurricular school activities budget and that would be approved by the qualified electors of the district.

Sincerely,



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

cc: Dale Dennis, Education
Steve Neske, Revenue