

72-6460. Expenditure of certain unencumbered balances; maximum amount; reporting requirements. (a) For school year 2013-2014, and each school year thereafter, subject to any limitations as provided in this act, any school district may expend the unencumbered balance of the moneys held in the at-risk education fund, as provided in K.S.A. 76-6414a, and amendments thereto, bilingual education fund, as provided in K.S.A. 72-9509, and amendments thereto, contingency reserve fund, as provided in K.S.A. 72-6426, and amendments thereto, driver training fund, as provided in K.S.A. 72-6423, and amendments thereto, parent education program fund, as provided in K.S.A. 72-3607, and amendments thereto, preschool-aged at-risk education fund, as provided in K.S.A. 72-6414b, and amendments thereto, professional development fund, as provided in K.S.A. 72-9609, and amendments thereto, summer program fund, as provided in K.S.A. 72-8237, and amendments thereto, textbook and student materials revolving fund, as provided in K.S.A. 72-8250, and amendments thereto, special education fund, as provided in K.S.A. 72-965 and 72-6420, and amendments thereto, virtual school fund, as provided in K.S.A. 72-3715, and amendments thereto, and vocational education fund, as provided in K.S.A. 72-6421, and amendments thereto, to pay for general operating expenses of the district out of the general fund as approved by the board of education of such district.

The board of education of a school district shall consider the use of such funds in the following order of priority:

- (1) At-risk education fund, bilingual education fund, contingency reserve fund, driver training fund, parent education program fund, preschool-aged at-risk education fund, professional development fund, summer program fund, virtual school fund and vocational education fund;
- (2) textbook and student materials revolving fund; and
- (3) special education fund.

The board of education of a school district shall not be limited to the order of priority as listed in this subsection if the board so chooses. The board of education of a school district shall not be required to use the total amount of the unencumbered balance of moneys in a fund before using the unencumbered balance of moneys in another fund.

(b) The amount of money expended by a school district in school year 2013-2014, and each school year thereafter, from the unencumbered balance of moneys in the funds under subsection (a) of this section shall not exceed, in the aggregate, an amount determined by the state board of education. Such amount shall be determined by the state board as follows:

- (1) Determine the adjusted enrollment of the district, excluding special education and related services weighting, for the current school year;
- (2) multiply the adjusted enrollment determined under paragraph (1) by \$250. The product is the aggregate amount of moneys that may be expended by a school district in the current school year from the unencumbered balance of moneys in the funds under subsection (a) of this section.
- (c) It is the public policy goal of the state of Kansas that at least 65% of the aggregate of all unencumbered balances authorized to be expended for general operating expenses pursuant to subsection (a) shall be expended in the classroom or for instruction, as provided in K.S.A. 2014 Supp. 72-64c01, and amendments thereto.

(d) The superintendent appointed by the board of education of each school district under K.S.A. 72-8202b, and amendments thereto, shall report the unencumbered balance of moneys in each fund listed in subsection (a) to the board of education in July of each year at the meeting described in K.S.A. 72-8205, and amendments thereto, and to the state board of education on or before July 15 of such year.

History: L. 2011, ch. 107, § 1; L. 2012, ch. 155, § 13; L. 2013, ch. 121, § 12; July 1.