

Requirements to REPUBLISH 2014-15 USD BUDGET



Remember, the LOB (supplemental general) fund (Code 08) cannot be republished.

When you republish your general fund and make one or more transfers to other funds (such as capital outlay, special education, vocational education, etc.), you must also republish those funds if you wish to spend above the published budget of those funds.

Before you can raise the total 12-month budgeted expenditures of *any fund previously adopted*, you must have completed the following:

- 1) Republished the proposed change
- 2) Had a minimum of ten (10) days from the publication date to the hearing date
- 3) Held a public hearing (could be scheduled at the regular board meeting)
- 4) Had formal adoption by the district board at a board meeting

CHECKLIST: Collect the following documents and convert into a single .pdf file:

- 1) Amendment form (Notice of Hearing on Amending the 2014-15 Budget) with Proof of Publication
- 2) Amended copies of each fund republished (showing changes)
- 3) Copies of other affected funds (showing changes)
- 4) Notice of Hearing (Code 99*) – does not have to be published
- 5) Certificate page (Code 01)

***If there are changes to any transfers, Code 99** lines 100, 105, and 110 automatically updates.

ILLUSTRATION 1: General fund is republished and a transfer to one or more other funds is changed.

The fund or funds, receiving the new transfer(s), are to be changed to reflect this transfer change.

NOTE: The revenue and expenditure totals in the general fund must match, so if you increase or decrease a transfer line, other expenditure line items must be adjusted to keep the general fund in balance with the expenditures.

ILLUSTRATION 2: General fund is not republished, but another fund is republished.

A transfer from the general fund is made to the republished fund. The general fund must be changed to reflect this transfer change.

NOTE: If you change a transfer or transfers in the general fund, other line items in the expenditures must be adjusted to keep the expenditures in balance with the revenue.

2014-15 Budget Republication forms should be received by KSDE before:

- o May 15, 2015 - General Fund only (in order to calculate final state aid)
- o June 30, 2015 - All funds republished except General

IMPORTANT: If you amend the general fund and the hearing will be later than May 15, please notify KSDE by faxing the amend form to Craig Neuenswander (fax: 785-296-6659). On the form, write "**Pending Board Approval**" in bold. Or scan and attach the amend form to an email to sroot@ksde.org. Send all backup documents listed above as soon as possible.

INSTRUCTIONS TO SUBMIT ELECTRONICALLY:

Electronically submit the amended budget pages to KSDE - School Finance - sroot@ksde.org. Also, per K.S.A. Supp. 79-2929a(b) "...all such budget information shall be **filed electronically** with the **county clerk** and with the director of accounts and reports."

For Accounts and Reports - attach .pdf file and email to: armunis@da.ks.gov.

We prefer you submit your republished budget documents via email to sroot@ksde.org. A message confirming receipt will be sent.

If you cannot send electronically, please mail the amended budget to:

79-2929a. Amended budget; publication; electronic filing; notice; public hearing; clerical errors. (a) The governing body of any taxing subdivision or municipality which is subject to the budget law provisions of K.S.A. 79-2925 through 79-2936, and amendments thereto, which proposes to amend its adopted current budget during the year in which such budget is in effect, shall be subject to the same publication, notice and public hearing requirements as required by K.S.A. 79-2929, and amendments thereto, for the adoption of the original budget. In addition, such published budget shall show any proposed changes in the amount of expenditures, by fund. Any proposed increase in expenditures shall be balanced by previously unbudgeted increases in revenue other than ad valorem property taxes. A copy of the adopted amended budget shall be filed with the county clerk and with the director of accounts and reports. Beginning in 2009, all such budget information shall be filed electronically with the county clerk and with the director of accounts and reports.

(b) Whenever a clerical error in the calculation of the assessed valuation of any taxing subdivision or municipality which is subject to the provisions of K.S.A. 79-2925 through 79-2936, and amendments thereto, is discovered after the governing body has adopted the budget and prior to October 1, the governing body may amend such budget. Any budget amended pursuant to this subsection shall be subject to the same publication, notice and public hearing requirements as required by K.S.A. 79-2929, and amendments thereto, for the adoption of the original budget. A copy of such amended budget shall be filed with the county clerk and the director of the division of accounts and reports. **Beginning in 2009, all such budget information shall be filed electronically with the county clerk and with the director of accounts and reports.**

History: L. 1981, ch. 368, § 1; L. 1989, ch. 218, § 10; L. 1992, ch. 280, § 53; L. 2004, ch. 59, § 1; L. 2008, ch. 163, § 2; July 1

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AMENDMENT INSTRUCTIONS

Budget amendments as authorized by K.S.A. 79-2929a are permitted to increase the original budget for "... previously unbudgeted increases in revenue other than ad valorem property taxes."

K.S.A. 2008 Supp. 79-2929a(b)... "Beginning in 2009, all such budget information shall be filed electronically with the county clerk and with the director of accounts and reports."

AMENDMENT PROCEDURES

Publish the Notice of Hearing on Amending the 2014-15 Budget, see form below. Include only those funds being amended. At least ten days must elapse between Steps 1 and 2.

1. Hold the hearing on amending the budget as scheduled in Step 1.
2. Electronically file the following amended budget forms with the County Clerk and the State Department of Education (School Finance):
 - Certificate page (Code 01)
 - Individual fund budget for each fund being amended
 - Notice of Hearing (Code 99)
 - Proof of Publication

Before amending the budget, be sure it is necessary. Certain revenue is exempt from the budget law. Also, remember that a budget cannot be amended after the year is completed. We recommend that an explanation be included in the heading so taxpayers understand why an amendment is necessary.

NOTICE OF HEARING ON AMENDING THE 2014-15 BUDGET

The governing body of _____ will meet on the _____ day of _____, 20__ at _____.m., at _____ for the purpose of hearing and answering objections of taxpayers relating to the proposed amended use of funds.

Detailed budget information is available at _____ and will be available at this hearing.

SUMMARY OF AMENDMENTS

Fund	Adopted Budget 2014-15			Proposed Amendment 2014-15 Budget
	Actual Tax Rate	Amount of Tax to be Levied	Expenditures And Transfers	Expenditures and Transfers

 Clerk