

72-6409. Definitions; funds; operating expenses; budgets. (a) "General fund" means the fund of a district from which operating expenses are paid and in which is deposited the proceeds from the tax levied under K.S.A. 72-6431, and amendments thereto, all amounts of general state aid under this act, payments under K.S.A. 72-7105a, and amendments thereto, payments of federal funds made available under the provisions of title I of public law 874, except amounts received for assistance in cases of major disaster and amounts received under the low-rent housing program, and such other moneys as are provided by law.

(b) "Operating expenses" means the total expenditures and lawful transfers from the general fund of a district during a school year for all purposes, except expenditures for the purposes specified in K.S.A. 72-6430, and amendments thereto.

(c) "General fund budget" means the amount budgeted for operating expenses in the general fund of a district.

(d) "Budget per pupil" means the general fund budget of a district divided by the enrollment of the district.

(e) "Program weighted fund" means and includes the following funds of a district: Vocational education fund, preschool-aged at-risk education fund and bilingual education fund.

(f) "Categorical fund" means and includes the following funds of a district: Special education fund, food service fund, driver training fund, adult education fund, adult supplementary education fund, professional development fund, parent education program fund, summer program fund, extraordinary school program fund, and educational excellence grant program fund.

History: L. 1992, ch. 280, § 5; L. 1993, ch. 264, § 9; L. 1994, ch. 310, § 2; L. 2003, ch. 9, § 1; L. 2003, ch. 158, § 7; L. 2005, ch. 152, § 13; L. 2006, ch. 197, § 10; L. 2013, ch. 30, § 1; July 1.

Revisor's Note:

Section was also amended by L. 2003, ch. 116, § 8, but that version was repealed by L. 2003, ch. 158, § 11.