

Requirements to

Republish the USD Budget

2025-2026



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, Career & Technical 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 complete the following:

- 1) Republished the proposed change (sample Amend form on page 3)
- 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
- 5) Determined any proposed increase in the budget is balanced by previously unbudgeted revenue other than ad valorem property tax (per K.S.A 79-2929a)

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

- 1) Amendment form (Notice of Hearing on Amending the 2025-2026 Budget) with Proof of Publication and Affidavit
- 2) Amended copies of each fund republished (showing changes)
- 3) Copies of other affected funds (showing changes)
- 4) Notice of Hearing (Code 99*) – include but 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 will automatically update.

Note: It is not necessary to mail an amended paper copy after submitting electronically.

General fund is republished and transfers to one or more other funds is changed.

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

General fund is not republished, but other funds are 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 may need to be adjusted as well.

2025-2026 Budget Republication forms should be received by KSDE before:

- o June 1, 2026 - General Fund only (to calculate final state aid)
- o June 30, 2026 - All funds republished

IMPORTANT: If you amend the general fund and the hearing will be held later than May 15, please notify KSDE of your intent to republish. Email the **Amend** form (notice of hearing) to katie.albright@ksde.gov.

Immediately following board approval, please electronically submit all amended budget worksheets.

Electronically submit amended budget (pdf file) - Subj: DOXXX Republish:

Create a single .pdf file of your amended budget worksheets, including proof of publication and affidavit.

All republished budget information shall be filed electronically with the following:

- 1) County Clerk
- 2) Director of Accounts and Reports: armunis@ks.gov
- 3) KSDE, School Finance: katie.albright@ksde.gov



Republishing the General Fund Budget

To republish the General Fund, carefully follow the instructions below to update your [Excel budget file](#).

1. Open your **Bdgt2026** folder and **create a new folder** within called **Bdgt2026 Repub**.
2. **Copy and Paste** all FY2026 budget files into the **Bdgt2026 Repub** folder.
3. From Bdgt2026 Repub folder, **open Tools.xlsm** then click **Open Support Files**.
4. From Codes.xlsx file, **review F155** and enter the original adopted LOB budget in the yellow highlighted Excel cell J23 (line #7), then SAVE. Any changes to enrollment entered on the OPEN page will result in the LOB recomputing (line #6) based on the updated enrollment. **Note: The LOB cannot be republished.**
5. From Codes.xlsx file, **update OPEN worksheet tab** to reflect audited enrollment or unaudited enrollment if needing to republish then SAVE. This information will feed to Form 150. The complete 2026 Legal Max spreadsheet can be downloaded from this website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund-school-finance-studies>
6. From Codes.xlsx file, **review F118** and update if needed, then SAVE. **NOTE:** Form 118 is reviewed to make sure Special Education Aid total is padded enough to cover unforeseen increases. The **final categorical aid amount** will be determined in late May, **after** all final special education reports are submitted (e.g. personnel, transportation, Medicaid, catastrophic).
7. From Codes.xlsx file, **update C06 General Fund** to balance expenditures as computed on **F150 worksheet tab** then SAVE.
8. From Codes.xlsx file, **update C08 Supplemental General Fund (LOB)** transfers to Bilingual and At-Risk, because of updating enrollment on the **OPEN** page if necessary. Refer to Excel cells K273 and K287 for required LOB transfer amount. Next, refer to Excel cell I34 to determine the amount to reduce any other expenditure line. If this fund is in balance with **Form 155**, Budget Line 175 Total Expenditures and Transfers (Excel cell E32) reflects the original adopted LOB expenditure total.
9. From Codes.xlsx file, open **AMEND worksheet tab** and complete **rows 17 through 26** as needed for fund(s) to be republished. If other funds need republished, we recommend doing them at the same time, but it is not required. **NOTE:** The heading information is entered on this worksheet tab in **Excel cells I25 through I33**, then SAVE.
10. The **AMEND** form should be published a minimum of 10 calendar days prior to the budget hearing. After the budget hearing, please **print and scan to a single pdf** the following: **AMEND form, Proof of Publication, Affidavit, Code 01, Code 06 and Code 99**. Note: If any funds changed because of republishing general fund, or other funds were also republished, be sure to print and scan those budget pages as well.
11. **Submit amended budget information (pdf file) electronically** (instructions on bottom of page 1).
Note: It is not necessary to mail a paper copy after submitting it electronically.

Contact for questions concerning republishing:

Dale Brungardt, School Finance | dale.brungardt@ksde.gov | (785) 296-4972



The Amend Form shown below can be found in the Bdgt2026 file named Codes.xlsx. To prepare this form in Excel for publication, review steps 9-10 on page 2 and follow the procedures below.

STATE OF KANSAS
Amend Form
2025-2026

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. 79-2929a(b)... "All such budget information shall be filed electronically with the county clerk..."

AMENDMENT PROCEDURES

Publish the Notice of Hearing on Amending the 2025-2026 Budget. See the 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 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 2025-2026 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 2025-2026			Proposed Amendment 2025-2026 Budget
	Actual Tax Rate	Amount of Tax to be Levied	Expenditures And Transfers	Expenditures and Transfers

Clerk



K.S.A. 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

For more information, contact:

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