

HOUSE BILL No. 2410

By Committee on Appropriations

3-22

Proposed Amendments for HB 2410
House Committee on K-12 Education Budget
Office of Revisor of Statutes
March 27, 2017
"Enrollment" Count-Same as HB 2270 without
option for 3 year average

1 AN ACT concerning education; relating to the instruction and financing
2 thereof; making and concerning appropriations for the fiscal years
3 ending June 30, 2018, and June 30, 2019, for the department of
4 education; creating the Kansas school equity and enhancement act;
5 amending K.S.A. 2016 Supp. 10-1116a, 12-1677, 12-1770a, 12-1775a,
6 12-1776a, 72-978, 72-1046b, 72-1398, 72-1414, 72-1923, 72-3712, 72-
7 3715, 72-5333b, 72-64b01, 72-64c03, 72-64c05, 72-6622, 72-6624, 72-
8 6625, 72-6757, 72-67,115, 72-7535, 72-8187, 72-8190, 72-8230, 72-
9 8233, 72-8236, 72-8249, 72-8250, 72-8251, 72-8302, 72-8309, 72-
10 8316, 72-8415b, 72-8801, 72-8804, 72-8908, 72-9509, 72-9609, 72-
11 99a02, 72-99a02, as amended by section 87 of this act, 74-4939a, 74-
12 8925, 74-99b43, 75-2319, 79-201x, 79-213, 79-2001 and 79-2925b and
13 repealing the existing sections; also repealing K.S.A. 2016 Supp. 46-
14 1133 and 72-6482.
15

16 *Be it enacted by the Legislature of the State of Kansas:*
17 Section 1.

DEPARTMENT OF EDUCATION

18
19 (a) There is appropriated for the above agency from the state general
20 fund for the fiscal year ending June 30, 2018, the following:

21 Operating expenditures (including official
22 hospitalty) (652-00-1000-0053).....\$12,515,606
23 *Provided,* That any unencumbered balance in the operating expenditures
24 (including official hospitalty) account in excess of \$100 as of June 30,
25 2017, is hereby reappropriated for fiscal year 2018.

26 Special education services
27 aid (652-00-1000-0700).....\$437,680,455

28 *Provided,* That any unencumbered balance in the special education
29 services aid account in excess of \$100 as of June 30, 2017, is hereby
30 reappropriated for fiscal year 2018: *Provided further,* That expenditures
31 shall not be made from the special education services aid account for the
32 provision of instruction for any homebound or hospitalized child unless
33 the categorization of such child as exceptional is conjoined with the
34 categorization of the child within one or more of the other categories of
35 exceptionality: *And provided further,* That expenditures shall be made from
36 this account for grants to school districts in amounts determined pursuant

1 other state agencies that receive appropriations from the state general fund
2 to provide such services.

3 (f) On June 30, 2019, or as soon thereafter as moneys are available,
4 notwithstanding the provisions of K.S.A. 8-267 or 8-272, and amendments
5 thereto, or any other statute, the director of accounts and reports shall
6 transfer \$550,000 from the state safety fund to the state general fund:

7 *Provided*, That the transfer of such amount shall be in addition to any other
8 transfer from the state safety fund to the state general fund as prescribed
9 by law: *Provided further*, That the amount transferred from the state safety
10 fund to the state general fund pursuant to this subsection is to reimburse
11 the state general fund for accounting, auditing, budgeting, legal, payroll,
12 personnel and purchasing services and any other governmental services
13 that are performed on behalf of the department of education by other state
14 agencies that receive appropriations from the state general fund to provide
15 such services.

16 (g) On July 1, 2018, and quarterly thereafter, the director of accounts
17 and reports shall transfer \$56,250 from the state highway fund of the
18 department of transportation to the school bus safety fund of the
19 department of education.

20 (h) On July 1, 2018, the director of accounts and reports shall transfer
21 an amount certified by the commissioner of education from the motorcycle
22 safety fund of the department of education to the motorcycle safety fund of
23 the state board of regents: *Provided*, That the amount to be transferred
24 shall be determined by the commissioner of education based on the
25 amounts required to be paid pursuant to K.S.A. 8-272(b)(2), and
26 amendments thereto.

27 (i) There is appropriated for the above agency from the expanded
28 lottery act revenues fund for the fiscal year ending June 30, 2019, the
29 following:

30 KPERS – non-school employer
31 contribution.....\$35,430,948

32 (j) On July 1, 2018, or as soon thereafter as moneys are available, the
33 director of accounts and reports shall transfer \$89,323 from the USAC E-
34 rate program federal fund of the state board of regents to the education
35 technology coordinator fund of the department of education: *Provided*,
36 That the department of education shall provide information and data
37 regarding the number of school districts served and cost savings attained
38 by such school districts in order to assess the cost effectiveness of having
39 this education technology coordinator position: *Provided further*, That such
40 information and data shall be available by the department of education by
41 the end of the fiscal year 2019.

42 New Sec. 3. Sections 3 through 46, and amendments thereto, shall be
43 known and may be cited as the Kansas school equity and enhancement act.

1 New Sec. 4. As used in the Kansas school equity and enhancement
2 act, section 3 et seq., and amendments thereto:

3 (a) "Adjusted enrollment" means the foundation enrollment of a
4 school district adjusted by adding the following weightings, if any, to the
5 enrollment of the school district: At-risk student weighting; cost-of-living
6 weighting; declining enrollment weighting; high-density at-risk student
7 weighting; bilingual weighting; low enrollment weighting; new school
8 facilities cost weighting; special education and related services weighting;
9 and transportation weighting.

10 (b) (1) "At-risk student" means a student who is eligible for free
11 meals under the national school lunch act, and who is enrolled in a school
12 district that maintains an approved at-risk student assistance program.

13 (2) The term "at-risk student" shall not include any student enrolled
14 in any of the grades one through 12 who is in attendance less than full
15 time, or any student who is over 19 years of age. The provisions of this
16 paragraph shall not apply to any student who has an individualized
17 education program.

18 (c) "At-risk student weighting" means an addend component assigned
19 to the foundation enrollment of school districts pursuant to section 27(a),
20 and amendments thereto, on the basis of costs attributable to the
21 maintenance of at-risk educational programs by such school districts.

22 (d) (1) Except as otherwise provided in this subsection, "base aid for
23 student excellence" or "BASE aid" means an amount appropriated by the
24 legislature in a fiscal year for the designated year. For school year 2017-
25 2018, the amount of BASE aid shall be \$5,212.

26 (2) Commencing in school year 2018-2019, and each school year
27 thereafter, the BASE aid shall increase by an amount equal to the
28 percentage increase in the consumer price index for all urban consumers in
29 the midwest region as published by the bureau of labor statistics of the
30 United States department of labor during the second preceding school year.
31 (3) For any school year in which the local foundation budget for each
32 school district is determined pursuant to section 14(b), and amendments
33 thereto, the BASE aid for such school year shall be \$5,320.

34 (4) The amount of BASE aid is subject to reduction commensurate
35 with any reduction under K.S.A. 75-6704, and amendments thereto, in the
36 amount of the appropriation from the state general fund for state
37 foundation aid. If the amount of appropriations for state foundation aid is
38 insufficient to pay in full the amount of BASE aid for such school year
39 receive for any school year, the amount of BASE aid for such school year
40 is subject to reduction commensurate with the amount of the insufficiency.

41 (e) "Bilingual weighting" means an addend component assigned to
42 the foundation enrollment of school districts pursuant to section 26, and
43 amendments thereto, on the basis of costs attributable to the maintenance

1 of bilingual educational programs by such school districts.

2 (f) "Board" means the board of education of a school district.

3 (g) "Budget per student" means the general fund budget of a school
4 district divided by the enrollment of the school district.

5 (h) "Categorical fund" means and includes the following funds of a
6 school district: Adult education fund; adult supplementary education fund;
7 bilingual education fund; career and postsecondary education fund;
8 training fund; educational excellence grant program fund; driver
9 school program fund; food service fund; parent education program fund;
10 preschool-aged at-risk education fund; professional development fund;
11 special education fund; and summer program fund.

12 (i) "Cost-of-living weighting" means an addend component assigned
13 to the foundation enrollment of school districts pursuant to section 32, and
14 amendments thereto, on the basis of costs attributable to the cost of living
15 in such school districts.

16 (j) "Current school year" means the school year during which state
17 foundation aid is determined by the state board under section 6, and
18 amendments thereto.

19 (k) "Declining enrollment weighting" means an addend component
20 assigned to the foundation enrollment of school districts pursuant to
21 section 33, and amendments thereto, on the basis of costs attributable to
22 the declining enrollment of such school districts.

23 (l) "Enrollment" means the number of students regularly enrolled in
24 the school district as determined by the state board pursuant to section
25 10(a) and amendments thereto.

26 (m) "February 20" has its usual meaning, except that in any year in
27 which February 20 is not a day on which school is maintained, it means
28 the first day after February 20 on which school is maintained. It means
29 (n) "Federal impact aid" means an amount equal to the federally
30 qualified percentage of the amount of moneys a school district receives in
31 the current school year under the provisions of title I of public law 874 and
32 congressional appropriations therefor, excluding amounts received for
33 assistance in cases of major disaster and amounts received under the low-
34 rent housing program. The amount of federal impact aid shall be
35 determined by the state board in accordance with terms and conditions
36 imposed under the provisions of the public law and rules and regulations
37 thereunder.

38 (o) "Foundation enrollment" means the number of students regularly
39 enrolled in the school district as determined by the state board pursuant to
40 section 10(a) and amendments thereto.

41 (p) "General fund" means the fund of a school district from which
42 operating expenses are paid and in which is deposited all amounts of state
43 foundation aid provided under this act, payments under K.S.A. 72-7105a,

(1) The number of students regularly enrolled in the school district on September 20 of the preceding school year, except a student who is a foreign exchange student shall not be counted unless such student is regularly enrolled in the school district on September 20 and attending kindergarten or any of the grades one through 12 maintained by the school district for at least one semester or two quarters, or the equivalent thereof.
(2) If the enrollment in a school district in the preceding school year has decreased from enrollment in the second preceding school year, the enrollment of the school district in the current school year means the sum of:
(A) The enrollment in the second preceding school year, excluding students under paragraph (2)(B), minus enrollment in such school year of preschool-aged low-income students, if any; plus enrollment in the preceding school year of preschool-aged low-income students, if any; and
(B) the adjusted enrollment in the second preceding school year of any students participating in the tax credit for low-income students scholarship program pursuant to K.S.A. 2016 Supp. 72-99a01 et seq., and amendments thereto, in the preceding school year, if any; plus the adjusted enrollment in the second preceding school year of preschool-aged low income students who are participating in the tax credit for low-income students scholarship program pursuant to K.S.A. 2016 Supp. 72-99a01 et seq., and amendments thereto, in the preceding school year, if any.

Remember Subsections Accordingly

1 and amendments thereto, payments of federal funds made available under
2 the provisions of title I of public law 874, except amounts received for
3 assistance in cases of major disaster and amounts received under the low-
4 rent housing program and such other moneys as are provided by law.

5 (q) "General fund budget" means the amount budgeted for operating
6 expenses in the general fund of a school district.

7 (r) "High-density at-risk student weighting" means an addend
8 component assigned to the foundation enrollment of school districts
9 pursuant to section 27(b), and amendments thereto, on the basis of costs
10 attributable to the maintenance of at-risk educational programs by such
11 school districts.

12 (s) "Juvenile detention facility" means the same as such term is
13 defined in K.S.A. 72-8187, and amendments thereto.

14 (t) "Local foundation aid" means the sum of the following amounts:

15 (1) The amount of the proceeds from the tax levied under the
16 authority of section 16, and amendments thereto, that is levied to finance
17 that portion of the school district's local foundation budget that is not
18 financed from any other source provided by law;

19 (2) an amount equal to any unexpended and unnumbered balance
20 remaining in the general fund of the school district, except moneys
21 received by the school district and authorized to be expended for the
22 purposes specified in section 37, and amendments thereto;

23 (3) an amount equal to any remaining proceeds from taxes levied
24 under authority of K.S.A. 72-7056 and 72-7072, and amendments thereto,
25 prior to their repeal;

26 (4) an amount equal to the amount deposited in the general fund in
27 the current school year from moneys received in such school year by the
28 school district under the provisions of K.S.A. 72-1046a(a), and
29 amendments thereto;

30 (5) an amount equal to the amount deposited in the general fund in
31 the current school year from moneys received in such school year by the
32 school district pursuant to contracts made and entered into under authority
33 of K.S.A. 72-6757, and amendments thereto;

34 (6) an amount equal to the amount credited to the general fund in the
35 current school year from moneys distributed in such school year to the
36 school district under the provisions of articles 17 and 34 of chapter 12 of
37 the Kansas Statutes Annotated, and amendments thereto, and under the
38 provisions of articles 42 and 51 of chapter 79 of the Kansas Statutes
39 Annotated, and amendments thereto;

40 (7) an amount equal to the amount of payments received by the
41 school district under the provisions of K.S.A. 72-979, and amendments
42 thereto;

43 (8) an amount equal to the amount of any grant received by the

1 school district under the provisions of K.S.A. 72-983, and amendments
2 thereto; and
3 (9) an amount equal to 70% of the federal impact aid of the school
4 district.
5 (u) "Low enrollment weighting" means an addend component
6 assigned to the ~~foundation~~ enrollment of school districts pursuant to
7 section 25, and amendments thereto, on the basis of costs attributable to
8 maintenance of educational programs by such school districts.
9 (v) "New school facilities cost weighting" means an addend
10 component assigned to the ~~foundation~~ enrollment of school districts
11 pursuant to section 31, and amendments thereto, on the basis of costs
12 attributable to commencing operation of one or more new school facilities
13 by such school districts.
14 (w) "Operating expenses" means the total expenditures and lawful
15 transfers from the general fund of a school district during a school year for
16 all purposes, except expenditures for the purposes specified in section 37,
17 and amendments thereto.
18 (x) "Preceding school year" means the school year immediately
19 before the current school year.
20 (y) "Preschool-aged at-risk student" means an at-risk student who has
21 attained the age of four years, is under the age of eligibility for attendance
22 at kindergarten, and has been selected by the state board in accordance
23 with guidelines governing the selection of students for participation in
24 head start programs.
25 (z) "Preschool-aged exceptional children" means exceptional
26 children, except gifted children, who have attained the age of three years
27 but are under the age of eligibility for attendance at kindergarten. The
28 terms "exceptional children" and "gifted children" have the same meaning
29 as those terms are defined in K.S.A. 72-962, and amendments thereto.
30 (aa) "Psychiatric residential treatment facility" means the same as
31 such term is defined in K.S.A. 72-8187, and amendments thereto.
32 (bb) "School district" means a school district organized under the
33 laws of this state that is maintaining public school for a school term in
34 accordance with the provisions of K.S.A. 72-1106, and amendments
35 thereto.
36 (cc) "School year" means the 12-month period ending June 30.
37 (dd) "September 20" has its usual meaning, except that in any year in
38 which September 20 is not a day on which school is maintained, it means
39 the first day after September 20 on which school is maintained.
40 (ee) "Special education and related services weighting" means an
41 addend component assigned to the ~~foundation~~ enrollment of school
42 districts pursuant to section 30, and amendments thereto, on the basis of
43 costs attributable to the maintenance of special education and related

1 services by such school districts.

2 (H) "State board" means the state board of education.

3 (G) "State foundation aid" means the amount of aid distributed to
4 school district as determined by the state board pursuant to section 6, and
5 amendments thereto.

6 (H) (1) "Student" means any person who is regularly enrolled in a
7 school district and attending kindergarten or any of the grades one through
8 12 maintained by the school district or who is regularly enrolled in a
9 school district and attending kindergarten or any of the grades one through
10 12 in another school district in accordance with an agreement entered into
11 under authority of K.S.A. 72-8233, and amendments thereto, or who is
12 regularly enrolled in a school district and attending special education
13 services provided for preschool-aged exceptional children by the school
14 district.

15 (2) (A) Except as otherwise provided in this subsection, the following
16 shall be counted as one student:

17 (i) A student in attendance full-time; and

18 (ii) a student enrolled in a school district and attending special
19 education and related services; provided for by the school district.

20 (B) A student enrolled in kindergarten full-time shall be counted as
21 follows:

22 (i) For school year 2017-2018, as 0.8 student;

23 (ii) for school year 2018-2019, as 0.9 student; and

24 (iii) for school year 2019-2020, and each school year thereafter, as
25 one student.

26 (C) The following shall be counted as $\frac{1}{2}$ student:

27 (i) A student enrolled in a school district and attending special
28 education and related services for preschool-aged exceptional children
29 provided for by the school district; and

30 (ii) a preschool-aged at-risk student enrolled in a school district and
31 receiving services under an approved at-risk student assistance plan
32 maintained by the school district.

33 (D) A student in attendance part-time shall be counted as that
34 proportion of one student (to the nearest $\frac{1}{10}$) that the student's attendance
35 bears to full-time attendance.

36 (E) A student enrolled in and attending an institution of
37 postsecondary education that is authorized under the laws of this state to
38 award academic degrees shall be counted as one student if the student's
39 postsecondary education enrollment and attendance together with the
40 student's attendance in either of the grades 11 or 12 is at least $\frac{2}{5}$ time,
41 otherwise the student shall be counted as that proportion of one student (to
42 the nearest $\frac{1}{10}$) that the total time of the student's postsecondary education
43 attendance and attendance in grades 11 or 12, as applicable, bears to full-

1 time attendance.

2 (F) A student enrolled in and attending a technical college, a career
3 technical education program of a community college or other approved
4 career technical education program shall be counted as one student, if the
5 student's career technical education attendance together with the student's
6 attendance in any of grades nine through 12 is at least $\frac{5}{6}$ time, otherwise
7 the student shall be counted as that proportion of one student (to the
8 nearest $\frac{1}{10}$) that the total time of the student's career technical education
9 attendance and attendance in any of grades nine through 12 bears to full-
10 time attendance.

11 (G) A student enrolled in a school district and attending a non-virtual
12 school and also attending a virtual school shall be counted as that
13 proportion of one student (to the nearest $\frac{1}{10}$) that the student's attendance
14 at the non-virtual school bears to full-time attendance.

15 (H) A student enrolled in a school district and attending special
16 education and related services provided for by the school district and also
17 attending a virtual school shall be counted as that proportion of one
18 student (to the nearest $\frac{1}{10}$) that the student's attendance at the non-virtual
19 school bears to full-time attendance.

20 (3) The following shall not be counted as a student:

21 (A) An individual residing at the Flint Hills job corps center;

22 (B) except as provided in subsection (h)(2), an individual confined
23 in and receiving educational services provided for by a school district at a
24 juvenile detention facility; and

25 (C) an individual enrolled in a school district but housed, maintained
26 and receiving educational services at a state institution or a psychiatric
27 residential treatment facility.

28 (4) A student enrolled in virtual school pursuant to K.S.A. 72-3711 et
29 seq., and amendments thereto, shall be counted in accordance with the
30 provisions of K.S.A. 2016 Supp. 72-3715, and amendments thereto.

31 (ii) "Total foundation aid" means an amount equal to the product
32 obtained by multiplying the BASE aid by the adjusted enrollment of a
33 school district.

34 (jj) "Transportation weighting" means an addend component assigned
35 to the ~~foundation~~ enrollment of school districts pursuant to section 24, and
36 amendments thereto, on the basis of costs attributable to the provision or
37 furnishing of transportation.

38 (kk) "Virtual school" means the same as such term is defined in
39 K.S.A. 2016 Supp. 72-3712, and amendments thereto.

40 New Sec. 5. (a) The state school district finance fund, established by
41 K.S.A. 1991 Supp. 72-7081, prior to its repeal, is hereby continued in
42 existence and shall consist of: (1) All moneys credited to such fund under
43 K.S.A. 2016 Supp. 72-6463 through 72-6481, prior to their expiration; and

1 (2) all amounts transferred to such fund under sections 8, 17, 31, 32 and
2 33, and amendments thereto.

3 (b) The state school district finance fund shall be used for the purpose
4 of school district finance and for no other governmental purpose. It is the
5 intent of the legislature that the fund shall remain intact and inviolate for
6 such purpose, and moneys in the fund shall not be subject to the provisions
7 of K.S.A. 75-3722, 75-3725a and 75-3726a, and amendments thereto.

8 (c) Amounts in the state school district finance fund shall be allocated
9 and distributed to school districts as a portion of state foundation aid
10 provided for under this act.

11 New Sec. 6. In each school year, the state board shall determine the
12 amount of state foundation aid for each school district for such school
13 year. The state board shall determine the amount of the school district's
14 local foundation aid for the school year. If the amount of the school
15 district's local foundation aid is greater than the amount of total foundation
16 aid determined for the school district for the school year, the school district
17 shall not receive state foundation aid in any amount. If the amount of total
18 school district's local foundation aid is less than the amount of total
19 foundation aid determined for the school district for the school year, the
20 state board shall subtract the amount of the school district's local
21 foundation aid from the amount of total foundation aid. The remainder is
22 the amount of state foundation aid the school district shall receive for the
23 school year.

24 New Sec. 7. (a) The distribution of state foundation aid under this act
25 shall be made in accordance with appropriation acts each year as provided
26 in this section.

27 (b) (1) In the months of July through May of each school year, the
28 state board shall determine the amount of state foundation aid that will be
29 required by each school district to maintain operations in each such month.
30 In making such determination, the state board shall take into consideration
31 the school district's access to local foundation aid and the obligations of
32 the general fund that must be satisfied during the month. The amount
33 determined by the state board under this provision is the amount of state
34 foundation aid that will be distributed to the school district in the months
35 of July through May.

36 (2) In the month of June of each school year, payment shall be made
37 of the full amount of the state foundation aid determined for the school
38 year less the sum of the monthly payments made in the months of July
39 through May pursuant to subsection (b)(1).

40 (c) Payments of state foundation aid shall be distributed to school
41 districts once each month on the dates prescribed by the state board. The
42 state board shall certify to the director of accounts and reports the amount
43 due as state foundation aid to each school district in each of the months of

1 July through June. Such certification, and the amount of state foundation
2 aid payable from the state general fund, shall be approved by the director
3 of the budget. The director of accounts and reports shall draw warrants on
4 the state treasurer payable to the school district treasurer of each school
5 district, pursuant to vouchers approved by the state board. Upon receipt of
6 such warrant, each school district treasurer shall deposit the amount of
7 state foundation aid in the general fund of the school district, except that
8 an amount equal to the amount of federal impact aid not included in the
9 local foundation aid of a school district may be disposed of as provided in
10 section 35(a), and amendments thereto.

11 (d) If any amount of state foundation aid that is due to be paid during
12 the month of June of a school year pursuant to the other provisions of this
13 section is not paid on or before June 30 of such school year, then such
14 payment shall be paid on or after the ensuing July 1, as soon as moneys are
15 available therefor. Any payment of state foundation aid that is due to be
16 paid during the month of June of a school year and that is paid to school
17 districts on or after the ensuing July 1 shall be recorded and accounted for
18 by school districts as a receipt for the school year ending on the preceding
19 June 30.

20 New Sec. 8. In the event any school district is paid more than it is
21 entitled to receive under any distribution made under this act or under any
22 statute repealed by this act, the state board shall notify the school district
23 of the amount of such overpayment, and such school district shall remit the
24 same to the state board. The state board shall remit any moneys so
25 received to the state treasurer in accordance with the provisions of K.S.A.
26 75-4215, and amendments thereto. Upon receipt of each such remittance,
27 the state treasurer shall deposit the entire amount in the state treasury to
28 the credit of the state school district finance fund. If any school district
29 fails to remit, the state board shall deduct the excess amounts paid from
30 future payments becoming due to the school district. In the event any
31 school district is paid less than the amount it is to receive under any
32 distribution made under this act, the state board shall pay the additional
33 amount due at any time within the school year in which the underpayment
34 was made or within 60 days after the end of such school year.

35 New Sec. 9. On or before October 10 of each school year, the clerk or
36 superintendent of each school district shall certify under oath to the state
37 board a report showing the total enrollment of the school district by grades
38 maintained in the schools of the school district and such other reports as
39 the state board may require. Each such report shall show postsecondary
40 education enrollment, career technical education enrollment, special
41 education enrollment, bilingual education enrollment, at-risk student
42 enrollment and virtual school enrollment in such detail and form as is
43 specified by the state board. Upon receipt of such reports, the state board

1 shall examine the reports and if the state board finds any errors in any such
 2 report, the state board shall consult with the school district officer
 3 furnishing the report and make any necessary corrections in the report. On
 4 or before August 25 of each year, each such clerk or superintendent shall
 5 also certify to the state board a copy of the budget adopted by the school
 6 district.

7 ~~New Sec. 10. (a) In each school year, the state board shall determine~~
 8 ~~the enrollment of each school district by adding the number of students~~
 9 ~~regularly enrolled in the school district on September 20 and the number~~
 10 ~~of students regularly enrolled in the school district on February 20, and~~
 11 ~~dividing the resulting sum by two.~~

12 ~~(b) In each school year, the state board of education shall determine~~
 13 ~~the foundation enrollment of each school district as follows:~~

14 ~~(1) Determine the enrollment of the school district for the~~
 15 ~~immediately preceding school year;~~

16 ~~(2) subtract the enrollment of the school district for the second~~
 17 ~~preceding school year from the enrollment of the school district for the~~
 18 ~~immediately preceding school year and multiply the resulting difference~~
 19 ~~by three;~~

20 ~~(3) subtract the enrollment of the school district for the third~~
 21 ~~preceding school year from the enrollment of the school district for the~~
 22 ~~second preceding school year and multiply the resulting difference by~~
 23 ~~two;~~

24 ~~(4) subtract the enrollment of the school district for the fourth~~
 25 ~~preceding school year from the enrollment of the school district for the~~
 26 ~~third preceding school year;~~

27 ~~(5) add the numbers determined under subsections (b)(2), (b)(3) and~~
 28 ~~(b)(4), and divide the resulting sum by six;~~

29 ~~(6) add the number determined under subsection (b)(1) and the~~
 30 ~~quotient determined under subsection (b)(5). The resulting sum is the~~
 31 ~~foundation enrollment of the school district for the current school year,~~
 32 ~~except that in no event shall the foundation enrollment be less than 95% of~~
 33 ~~the enrollment of the school district in the immediately preceding school~~
 34 ~~year.~~

35 ~~New Sec. 11. Whenever a new school district has been established or~~
 36 ~~the boundaries of a school district have been changed, the state board shall~~
 37 ~~make appropriate revisions concerning the affected school districts as may~~
 38 ~~be necessary for the purposes of this act to reflect such establishment of a~~
 39 ~~school district or changes in boundaries. Such revisions shall be based on~~
 40 ~~the most reliable data obtainable from the superintendent of the school~~
 41 ~~district and the county clerk.~~

42 ~~New Sec. 12. (a) (1) For the purposes of this act, the total foundation~~
 43 ~~aid for any school district formed by consolidation in accordance with the~~

(a) If the state board determines that the enrollment of a school district in the preceding school year decreased from the enrollment in the second preceding school year and that a disaster contributed to such decrease, the enrollment of such school district in the second school year following the school year in which the enrollment of the school district was first affected by the disaster shall be the greater of:

(1) The enrollment of preschool-aged low-income students, if any, plus the average of the enrollment for the current and the preceding three school years, excluding the enrollment of preschool-aged low-income students in each such year; or

(2) the enrollment of the school district as defined in section 4, and amendments thereto.

(b) As used in this section, "disaster" means the occurrence of widespread or severe damage, injury or loss of life or property resulting from flood, earthquake, tornado, wind, storm, drought, blight or infestation.

New Sec. 11. (a) Each school year, the state board shall:

(1) Determine the number of students enrolled in each school district on September 20 of the preceding school year;

(2) determine the number of military students enrolled in each school district on September 20 of the preceding school year who were not enrolled in such school district on February 20 of the same school year;

(3) determine the number of military students enrolled in each school district on February 20 of the preceding school year who were not enrolled in such school district on September 20 of the same school year; and

(4) subtract the number determined under subsection (a)(2) from the number determined under subsection (a)(3).

(b) (1) If the number obtained under subsection (a)(4) is 25 or more, an amount equal to the number obtained under subsection (a)(4) shall be added to the number determined under subsection (a)(1). The sum is the enrollment of the school district; or

(2) if the number obtained under subsection (a)(4) is at least 1% of the number determined under subsection (a)(1), an amount equal to the number obtained under subsection (a)(4) shall be added to the number determined under subsection (a)(1). The sum is the enrollment of the school district.

(c) The state board shall recompute the adjusted enrollment of the school district and the general fund budget of the school district based on the enrollment as determined under this section.

(d) School districts desiring to determine enrollment under this section shall submit any documentation or information required by the state board.

(e) As used in this section, the term "military student" means a person who is a dependent of a full-time active duty member of the military service or a dependent of a member of any of the United States military reserve forces who has been ordered to active duty under 10 U.S.C. §§ 12301, 12302 or 12304, or ordered to full-time active duty for a period of more than 30 consecutive days under 32 U.S.C. §§ 502(f) or 512 for the purposes of mobilizing for war, international peacekeeping missions, national emergency or homeland defense activities.

Remember Sections Accordingly

1 educational programs.

2 (d) Each year the board of education of each school district shall
3 prepare and submit to the state board a report on the at-risk student
4 assistance or programs provided by the school district. Such report shall
5 include the number of students who were served or provided assistance,
6 the type of service provided, the research upon which the school district
7 relied in determining that a need for service or assistance existed, the
8 results of providing such service or assistance and any other information
9 required by the state board.

10 (e) In order to achieve uniform reporting of the number of students
11 provided service or assistance by school districts in at-risk student
12 programs, school districts shall report the number of students served or
13 assisted in the manner required by the state board.

14 New Sec. 30. The special education and related services weighting of
15 each school district shall be determined by the state board as follows:

16 (a) Add the amount of payments received by the school district under
17 the provisions of K.S.A. 72-979, and amendments thereto, to the amount
18 of any grants received by the school district under the provisions of K.S.A.
19 72-983, and amendments thereto; and

20 (2) divide the sum obtained under subsection (a) by the BASE aid.
21 The resulting quotient is the special education and related services
22 weighting of the school district.

23 New Sec. 31. (1) The board of education of a school district to
24 which the provisions of this section apply may levy an ad valorem tax on
25 the taxable tangible property of the school district each year for a period of
26 time not to exceed two years in an amount not to exceed the amount
27 authorized by the state board of tax appeals under this subsection for the
28 purpose of financing the costs incurred by the state that are directly
29 attributable to assignment of new school facilities cost weighting to the
30 ~~fees~~ enrollment of the school district. The state board of tax appeals
31 may authorize the school district to make a levy that will produce an
32 amount that is not greater than the difference between the amount of costs
33 directly attributable to commencing operation of one or more new school
34 facilities and the amount that is financed from any other source provided
35 by law for such purpose. If the school district is not eligible, or will be
36 ineligible, for new school facilities cost weighting in any one or more
37 years during the two-year period for which the school district is authorized
38 to levy a tax under this subsection, the state board of tax appeals may
39 authorize the school district to make a levy, in such year or years of
40 ineligibility, that will produce an amount that is not greater than the actual
41 amount of costs attributable to commencing operation of the facility or
42 facilities.

43 (2) The state board of tax appeals shall certify to the state board the

1 amount authorized to be produced by the levy of a tax under this
2 subsection.

3 (3) The state board of tax appeals may adopt rules and regulations
4 necessary to effectuate the provisions of this subsection, including rules
5 and regulations relating to the evidence required in support of a school
6 district's claim that the costs attributable to commencing operation of one
7 or more new school facilities are in excess of the amount that is financed
8 from any other source provided by law for such purpose.

9 (b) The board of education of a school district that has levied an ad
10 valorem tax on the taxable tangible property of the school district each
11 year for a period of two years under authority of subsection (a) may
12 continue to levy such tax under authority of this subsection each year for
13 an additional period of time not to exceed six years in an amount not to
14 exceed the amount computed by the state board as provided in this
15 subsection if the board of the school district determines that the costs
16 attributable to commencing operation of one or more new school facilities
17 are significantly greater than the costs attributable to the operation of other
18 school facilities in the school district. The tax authorized under this
19 subsection may be levied at a rate that will produce an amount that is not
20 greater than the amount computed by the state board as provided in this
21 subsection. In computing such amount, the state board shall:

22 (1) Determine the amount produced by the tax levied by the school
23 district under authority of subsection (a) in the second year for which such
24 tax was levied and add to such amount the amount of state foundation aid
25 directly attributable to new school facilities cost weighting that was
26 received by the school district in the same year;

27 (2) compute 90% of the amount of the sum obtained under subsection
28 (b)(1), which computed amount is the amount the school district may levy
29 in the first year of the six-year period for which the school district may
30 levy a tax under authority of this subsection;

31 (3) compute 75% of the amount of the sum obtained under subsection
32 (b)(1), which computed amount is the amount the school district may levy
33 in the second year of the six-year period for which the school district may
34 levy a tax under authority of this subsection;

35 (4) compute 60% of the amount of the sum obtained under subsection
36 (b)(1), which computed amount is the amount the school district may levy
37 in the third year of the six-year period for which the school district may
38 levy a tax under authority of this subsection;

39 (5) compute 45% of the amount of the sum obtained under subsection
40 (b)(1), which computed amount is the amount the school district may levy
41 in the fourth year of the six-year period for which the school district may
42 levy a tax under authority of this subsection;

43 (6) compute 30% of the amount of the sum obtained under subsection

1 (b)(1), which computed amount is the amount the school district may levy
2 in the fifth year of the six-year period for which the school district may
3 levy a tax under authority of this subsection; and

4 (7) compute 15% of the amount of the sum obtained under subsection
5 (b)(1), which computed amount is the amount the school district may levy
6 in the sixth year of the six-year period for which the school district may
7 levy a tax under authority of this subsection.

8 In determining the amount produced by the tax levied by the school
9 district under authority of subsection (a), the state board shall include any
10 moneys apportioned to the new school facilities fund of the school district
11 from taxes levied under the provisions of K.S.A. 79-5101 et seq. and 79-
12 5118 et seq., and amendments thereto.

13 (c) The proceeds from any tax levied by a school district under
14 authority of this section shall be remitted to the state treasurer in
15 accordance with the provisions of K.S.A. 75-4215, and amendments
16 thereto. Upon receipt of each such remittance, the state treasurer shall
17 deposit the entire amount in the state treasury to the credit of the state
18 school district finance fund.

19 (d) The new school facilities cost weighting may be assigned to the
20 enrollment of a school district only if the school district has levied a tax
21 under the authority of subsection (a), and remitted the proceeds from such
22 tax to the state treasurer. The new school facilities cost weighting of each
23 school district shall be determined in each school year in which such
24 weighting may be assigned to the foundation enrollment of the school
25 district as follows:

26 (1) Add the amount to be produced by a tax levy as authorized under
27 subsection (a) and certified to the state board by the state board of tax
28 appeals to the amount computed under subsection (b) to be produced by a
29 tax levy, if any; and

30 (2) divide the sum obtained under subsection (d)(1) by the BASE aid.
31 The resulting quotient is the new school facilities cost weighting of the
32 school district.

33 (e) The provisions of this section apply to any school district that:

34 (1) Commenced operation of one or more new school facilities in the
35 school year preceding the current school year or has commenced or will
36 commence operation of one or more new school facilities in the current
37 school year;

38 (2) adopted a local enhancement budget; and

39 (3) is experiencing extraordinary enrollment growth as determined by
40 the state board.

41 New Sec. 32. (a) Subject to subsection (b), the board of education of
42 a school district may levy a tax on the taxable tangible property within the
43 school district for the purpose of financing the costs incurred by the state

1 that are attributable directly to assignment of the cost-of-living weighting
2 to the ~~foundation~~ enrollment of the school district.

3 (b) The state board shall determine whether a school district may levy
4 a tax under this section as follows:

5 (1) Determine the statewide average appraised value of single family
6 residences for the calendar year preceding the current school year;

7 (2) multiply the amount determined under subsection (b)(1) by 1.25;

8 (3) determine the average appraised value of single family residences
9 in each school district for the calendar year preceding the current school
10 year; and

11 (4) subtract the amount determined under subsection (b)(2) from the
12 amount determined under subsection (b)(3). If the amount determined for
13 the school district is a positive number and the school district has adopted
14 a local enhancement budget in an amount equal to at least 5% of the total
15 foundation aid for the school district, the school district qualifies for
16 assignment of cost-of-living weighting and may levy a tax on the taxable
17 tangible property of the school district for the purpose of financing the
18 costs that are attributable directly to assignment of the cost-of-living
19 weighting to the ~~foundation~~ enrollment of the school district.

20 (c) (1) No tax may be levied under this section unless the board of
21 education adopts a resolution authorizing such a tax levy and publishes the
22 resolution at least once in a newspaper having general circulation in the
23 school district. Except as provided by subsection (e), the resolution shall
24 be published in substantial compliance with the following form:

25 Unified School District No. _____
26 _____ County, Kansas.

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RESOLUTION _____

Be It Resolved that:

The board of education of the above-named school district shall be
authorized to levy an ad valorem tax in an amount not to exceed the
amount necessary to finance the costs attributable directly to the
assignment of cost-of-living weighting to the enrollment of the school
district. The ad valorem tax authorized by this resolution may be levied
unless a petition in opposition to the same, signed by not less than 5% of
the qualified electors of the school district, is filed with the county election
officer of the home county of the school district within 30 days after the
publication of this resolution. If a petition is filed, the county election
officer shall submit the question of whether the levy of such a tax shall be
authorized in accordance with the provisions of this resolution to the
electors of the school district at the next general election of the school
district, as is specified by the board of education of the school district.

CERTIFICATE

This is to certify that the above resolution was duly adopted by the

1 board of education of Unified School District No. _____,
2 County, Kansas, on the _____ day of _____, (year) _____.

3
4 Clerk of the board of education.

5 (2) All of the blanks in the resolution shall be filled appropriately. If
6 no petition as specified above is filed in accordance with the provisions of
7 the resolution, the resolution authorizing the ad valorem tax levy shall
8 become effective. If a petition is filed as provided in the resolution, the
9 board may notify the county election officer to submit the question of
10 whether such tax levy shall be authorized. If the board fails to notify the
11 county election officer within 30 days after a petition is filed, the
12 resolution shall be deemed abandoned and of no force and effect and no
13 like resolution shall be adopted by the board within the nine months
14 following publication of the resolution. If a majority of the votes cast in an
15 election conducted pursuant to this provision is in favor of the resolution,
16 such resolution shall be effective on the date of such election. If a majority
17 of the votes cast is not in favor of the resolution, the resolution shall be
18 deemed of no force and effect and no like resolution shall be adopted by
19 the board within the nine months following such election.

20 (d) There is hereby established in every school district a cost-of-
21 living fund, which shall consist of all moneys deposited therein or
22 transferred thereto in accordance with law. All moneys derived from a tax
23 imposed pursuant to this section shall be credited to the cost-of-living
24 fund. The proceeds from the tax levied by a school district credited to the
25 cost-of-living fund shall be remitted to the state treasurer in accordance
26 with the provisions of K.S.A. 75-4215, and amendments thereto. Upon
27 receipt of each such remittance, the state treasurer shall deposit the entire
28 amount in the state treasury to the credit of the state school district finance
29 fund.

30 (e) In determining the amount produced by the tax levied by the
31 school district under the authority of this section, the state board shall
32 include any moneys apportioned to the cost-of-living fund of the school
33 district from taxes levied under the provisions of K.S.A. 79-5101 et seq.
34 and 79-5118 et seq, and amendments thereto.

35 (f) The cost-of-living weighting of a school district shall be
36 determined by the state board in each school year in which such weighting
37 may be assigned to the ~~foundation~~ enrollment of the school district as
38 follows:

39 (1) Divide the amount determined under subsection (b)(4) by the
40 amount determined under subsection (b)(2);

41 (2) multiply the quotient determined under subsection (f)(1) by 0.095;

42 (3) multiply the school district's total foundation aid for the current
43 school year, excluding the amount determined under this provision, by the

1 lesser of the product determined under subsection (f)(2) or 0.05; and
2 (4) divide the product determined under subsection (f)(3) by the
3 BASE aid for the current school year. The quotient is the cost-of-living
4 weighting of the school district.

5 New Sec. 33. (a) (1) (A) The board of education of a school district
6 may levy an ad valorem tax on the taxable tangible property of the school
7 district each year for a period of time not to exceed two years, unless
8 authority to make such levy is renewed by the state board of tax appeals, in
9 an amount not to exceed the amount authorized by the state board of tax
10 appeals under this section for the purpose of financing the costs incurred
11 by the state that are directly attributable to assignment of declining
12 enrollment weighting to the ~~foundation~~ enrollment of the school district.
13 The state board of tax appeals may authorize the school district to make a
14 levy that will produce an amount that is not greater than the amount of
15 revenues lost as a result of the declining enrollment of the school district.
16 Such amount shall not exceed 5% of the general fund budget of the school
17 district in the school year in which the school district applies to the state
18 board of tax appeals for authority to make a levy pursuant to this
19 subsection. The state board of tax appeals may renew the authority to
20 make such levy for periods of time not to exceed two years.

21 (B) For school year 2017-2018, as an alternative to the authority
22 provided in subsection (a)(1)(A), if a school district was authorized to
23 make a levy pursuant to K.S.A. 72-6451, prior to its repeal, in school year
24 2006-2007, such school district shall remain authorized to make a levy at a
25 rate necessary to generate revenue equal to $\frac{1}{2}$ of the amount that was
26 generated in school year 2007-2008.

27 (2) The state board of tax appeals shall certify to the state board the
28 amount authorized to be produced by the Levy of a tax under this section.

29 (3) The state board shall prescribe guidelines for the data that school
30 districts shall include in cases before the state board of tax appeals
31 pursuant to this section. The state board shall provide to the state board of
32 tax appeals such school data and information requested by the state board
33 of tax appeals and any other information deemed necessary by the state
34 board.

35 (b) There is hereby established in every school district a declining
36 enrollment fund, which shall consist of all moneys deposited therein or
37 transferred thereto according to law. The proceeds from the tax levied by a
38 school district under authority of this section shall be credited to the
39 declining enrollment fund of the school district. The proceeds from the tax
40 levied by a school district credited to the declining enrollment fund shall
41 be remitted to the state treasurer in accordance with the provisions of
42 K.S.A. 75-4215, and amendments thereto. Upon receipt of each such
43 remittance, the state treasurer shall deposit the entire amount in the state

1 treasury to the credit of the state school district finance fund.

2 (c) In determining the amount produced by the tax levied by the
3 school district under authority of this section, the state board shall include
4 any moneys apportioned to the declining enrollment fund of the school
5 district from taxes levied under the provisions of K.S.A. 79-5101 et seq.
6 and 79-5118 et seq., and amendments thereto.

7 (d) The declining enrollment weighting of a school district shall be
8 determined by the state board in each school year in which such weighting
9 may be assigned to the ~~foundation~~ enrollment of the school district. The
10 state board shall divide the amount certified under subsection (a)(2) by the
11 BASE aid. The resulting quotient is the declining enrollment weighting of
12 the school district.

13 (e) As used in this section:

14 (1) "Declining enrollment" means an enrollment that has declined in
15 amount from that of the preceding school year.

16 (2) "School district" means a school district that: (A) Has a declining
17 enrollment; and (B) has adopted a local option budget in an amount that
18 equals at least 5% of the total foundation aid for the school district at the
19 time the school district applies to the state board of tax appeals for
20 authority to make a levy pursuant to this section.

21 (f) The provisions of this section shall expire on July 1, 2018.

22 New Sec. 34. For the purpose of determining the general fund budget
23 of a school district, weightings shall not be assigned to a student enrolled
24 in and attending KAMS. Moneys in the general fund that are attributable
25 to a student enrolled in and attending KAMS shall not be included in the
26 computation of the local enhancement budget of the school district.

27 New Sec. 35. (a) There is hereby established in every school district a
28 career and postsecondary education fund, which shall consist of all
29 moneys deposited therein or transferred thereto according to law. All
30 moneys received by a school district for any course or program authorized
31 and approved under the provisions of article 44 of chapter 72 of the
32 Kansas Statutes Annotated, and amendments thereto, except for courses
33 and programs conducted in an area vocational school, shall be credited to
34 the career and postsecondary education fund. All moneys received by the
35 school district from tuition, fees or charges or from any other source for
36 career technical education courses or programs, except for courses and
37 programs conducted in an area vocational school, shall be credited to the
38 career and postsecondary education fund. All moneys received by the
39 school district from tuition, fees or charges or from any other source for
40 postsecondary education courses or programs shall be credited to the
41 career and postsecondary education fund.

42 (b) Expenditures made by a school district that are directly
43 attributable to the following shall be paid from the career and