

## HOUSE BILL No. 2253

By Committee on Education

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AN ACT concerning school district finance; revising and effecting definitions; increasing base state aid per pupil; affecting determination of program weighting and at-risk pupil weighting; relating to school district ad valorem taxes; amending K.S.A. 72-6413 and K.S.A. 2000 Supp. 72-6407, 72-6410, 72-6414, 72-6431 and 79-201x and repealing the existing sections; also repealing K.S.A. 2000 Supp. 72-978, 72-979 and 72-983.

*Be it enacted by the Legislature of the State of Kansas:*

Section 1. K.S.A. 2000 Supp. 72-6407 is hereby amended to read as follows: 72-6407. (a) "Pupil" means any person who is regularly enrolled in a district and attending kindergarten or any of the grades one through 12 maintained by the district or who is regularly enrolled in a district and attending kindergarten or any of the grades one through 12 in another district in accordance with an agreement entered into under authority of K.S.A. 72-8233, and amendments thereto, or who is regularly enrolled in a district and attending special education services provided for preschool-aged exceptional children by the district. Except as otherwise provided in this subsection, a pupil in attendance full time shall be counted as one pupil. A pupil in attendance part time shall be counted as that proportion of one pupil (to the nearest  $\frac{1}{10}$ ) that the pupil's attendance bears to full-time attendance. A pupil attending kindergarten shall be counted as  $\frac{1}{2}$  pupil. A pupil enrolled in and attending an institution of postsecondary education which is authorized under the laws of this state to award academic degrees shall be counted as one pupil if the pupil's postsecondary education enrollment and attendance together with the pupil's attendance in either of the grades 11 or 12 is at least  $\frac{5}{6}$  time, otherwise the pupil shall be counted as that proportion of one pupil (to the nearest  $\frac{1}{10}$ ) that the total time of the pupil's postsecondary education attendance and attendance in grade 11 or 12, as applicable, bears to full-time attendance. A pupil enrolled in and attending an area vocational school, area vocational-technical school or approved vocational education program shall be counted as one pupil if the pupil's vocational education enrollment and attendance together with the pupil's attendance in any of grades nine through 12 is at least  $\frac{5}{6}$  time, otherwise the pupil shall be counted as that

1 proportion of one pupil (to the nearest  $\frac{1}{10}$ ) that the total time of the  
2 pupil's vocational education attendance and attendance in any of grades  
3 nine through 12 bears to full-time attendance. A pupil enrolled in a dis-  
4 trict and attending special education *and related* services, except special  
5 education *and related* services for preschool-aged exceptional children *or*  
6 *for exceptional infants or toddlers*, provided for by the district shall be  
7 counted as one pupil. A pupil enrolled in a district and attending special  
8 education *and related* services for preschool-aged exceptional children  
9 provided for by the district shall be counted as  $\frac{1}{2}$  pupil. *A pupil enrolled*  
10 *in a district and attending special education and related services for ex-*  
11 *ceptional infants or toddlers provided for by the district shall not be*  
12 *counted, but shall be included in enrollment of the district for the purpose*  
13 *of determining assignment of program weighting on the basis of costs*  
14 *attributable to the provision of special education and related services.* A  
15 preschool-aged at-risk pupil enrolled in a district and receiving services  
16 under an approved at-risk pupil assistance plan maintained by the district  
17 shall be counted as  $\frac{1}{2}$  pupil. A pupil in the custody of the secretary of  
18 social and rehabilitation services and enrolled in unified school district  
19 No. 259, Sedgwick county, Kansas, but housed, maintained, and receiving  
20 educational services at the Judge James V. Riddel Boys Ranch, shall be  
21 counted as two pupils. A pupil residing at the Flint Hills job corps center  
22 shall not be counted. A pupil confined in and receiving educational serv-  
23 ices provided for by a district at a juvenile detention facility shall not be  
24 counted. A pupil enrolled in a district but housed, maintained, and re-  
25 ceiving educational services at a state institution shall not be counted.

26 (b) "Preschool-aged exceptional children" means exceptional chil-  
27 dren, except gifted children, who have attained the age of three years but  
28 are under the age of eligibility for attendance at kindergarten.

29 (c) "*Exceptional infants or toddlers*" means *exceptional children who*  
30 *have not attained the age of three years.*

31 ~~(d)~~ (d) "At-risk pupils" means pupils who are eligible for free meals  
32 under the national school lunch act and who are enrolled in a district  
33 which maintains an approved at-risk pupil assistance plan.

34 ~~(d)~~ (e) "Preschool-aged at-risk pupil" means an at-risk pupil who has  
35 attained the age of four years, is under the age of eligibility for attendance  
36 at kindergarten, and has been selected by the state board in accordance  
37 with guidelines consonant with guidelines governing the selection of pu-  
38 pils for participation in head start programs. The state board shall select  
39 not more than ~~1,794~~ preschool-aged at-risk pupils to be counted in the  
40 ~~1999-2000 school year and not more than 2,230~~ 2,666 preschool-aged at-  
41 risk pupils to be counted in any school year thereafter.

42 ~~(e)~~ (f) "Enrollment" means, for districts scheduling the school days  
43 or school hours of the school term on a trimestral or quarterly basis, the

1 number of pupils regularly enrolled in the district on September 20 plus  
2 the number of pupils regularly enrolled in the district on February 20  
3 less the number of pupils regularly enrolled on February 20 who were  
4 counted in the enrollment of the district on September 20; and for dis-  
5 tricts not hereinbefore specified, the number of pupils regularly enrolled  
6 in the district on September 20. Notwithstanding the foregoing, if en-  
7 rollment in a district in any school year has decreased from enrollment  
8 in the preceding school year, enrollment of the district in the current  
9 school year means whichever is the greater of (1) enrollment in the pre-  
10 ceeding school year minus enrollment in such school year of preschool-  
11 aged at-risk pupils, if any such pupils were enrolled, plus enrollment in  
12 the current school year of preschool-aged at-risk pupils, if any such pupils  
13 are enrolled, or (2) the sum of enrollment in the current school year of  
14 preschool-aged at-risk pupils, if any such pupils are enrolled and the av-  
15 erage (mean) of the sum of (A) enrollment of the district in the current  
16 school year minus enrollment in such school year of preschool-aged at-  
17 risk pupils, if any such pupils are enrolled and (B) enrollment in the  
18 preceding school year minus enrollment in such school year of preschool-  
19 aged at-risk pupils, if any such pupils were enrolled and (C) enrollment  
20 in the school year next preceding the preceding school year minus en-  
21 rollment in such school year of preschool-aged at-risk pupils, if any such  
22 pupils were enrolled.

23 ~~(f)~~ (g) “Adjusted enrollment” means enrollment adjusted by adding  
24 at-risk pupil weighting, program weighting, low enrollment weighting, if  
25 any, correlation weighting, if any, school facilities weighting, if any, an-  
26 cillary school facilities weighting, if any, and transportation weighting to  
27 enrollment.

28 ~~(g)~~ (h) “At-risk pupil weighting” means an addend component as-  
29 signed to enrollment of districts on the basis of enrollment of at-risk  
30 pupils.

31 ~~(h)~~ (i) “Program weighting” means an addend component assigned  
32 to enrollment of districts on the basis of pupil attendance in educational  
33 programs which differ in cost from regular educational programs.

34 ~~(i)~~ (j) “Low enrollment weighting” means an addend component as-  
35 signed to enrollment of districts having under 1,725 enrollment on the  
36 basis of costs attributable to maintenance of educational programs by such  
37 districts in comparison with costs attributable to maintenance of educa-  
38 tional programs by districts having 1,725 or over enrollment.

39 ~~(j)~~ (k) “School facilities weighting” means an addend component as-  
40 signed to enrollment of districts on the basis of costs attributable to com-  
41 mencing operation of new school facilities. School facilities weighting may  
42 be assigned to enrollment of a district only if the district has adopted a  
43 local option budget and budgeted therein the total amount authorized for

1 the school year. School facilities weighting may be assigned to enrollment  
2 of the district only in the school year in which operation of a new school  
3 facility is commenced and in the next succeeding school year.

4 ~~(l)~~ (l) “Transportation weighting” means an addend component as-  
5 signed to enrollment of districts on the basis of costs attributable to the  
6 provision or furnishing of transportation.

7 ~~(m)~~ (m) “Correlation weighting” means an addend component as-  
8 signed to enrollment of districts having 1,725 or over enrollment on the  
9 basis of costs attributable to maintenance of educational programs by such  
10 districts as a correlate to low enrollment weighting assigned to enrollment  
11 of districts having under 1,725 enrollment.

12 ~~(n)~~ (n) “Ancillary school facilities weighting” means an addend com-  
13 ponent assigned to enrollment of districts to which the provisions of  
14 K.S.A. 2000 Supp. 72-6441, and amendments thereto, apply on the basis  
15 of costs attributable to commencing operation of new school facilities.  
16 Ancillary school facilities weighting may be assigned to enrollment of a  
17 district only if the district has levied a tax under authority of K.S.A. 2000  
18 Supp. 72-6441, and amendments thereto, and remitted the proceeds from  
19 such tax to the state treasurer. Ancillary school facilities weighting is in  
20 addition to assignment of school facilities weighting to enrollment of any  
21 district eligible for such weighting.

22 ~~(o)~~ (o) “Juvenile detention facility” means any community juvenile  
23 corrections center or facility, the Forbes Juvenile Attention Facility, the  
24 Sappa Valley Youth Ranch of Oberlin, Salvation Army/Koch Center Youth  
25 Services, the Clarence M. Kelley Youth Center, Trego County Secure  
26 Care Center, St. Francis Academy at Atchison, St. Francis Academy at  
27 Ellsworth, St. Francis Academy at Salina, and St. Francis Center at Salina.

28 Sec. 2. K.S.A. 2000 Supp. 72-6410 is hereby amended to read as  
29 follows: 72-6410. (a) “State financial aid” means an amount equal to the  
30 product obtained by multiplying base state aid per pupil by the adjusted  
31 enrollment of a district.

32 (b) “Base state aid per pupil” means an amount of state financial aid  
33 per pupil. Subject to the other provisions of this subsection, the amount  
34 of base state aid per pupil is ~~\$3,770 in the 1999-2000 school year and~~  
35 ~~\$3,820 in the 2000-01 school year and in school years thereafter~~ \$3,870.  
36 The amount of base state aid per pupil is subject to reduction commensurate  
37 with any reduction under K.S.A. 75-6704, and amendments  
38 thereto, in the amount of the appropriation from the state general fund  
39 for general state aid. If the amount of appropriations for general state aid  
40 is insufficient to pay in full the amount each district is entitled to receive  
41 for any school year, the amount of base state aid per pupil for such school  
42 year is subject to reduction commensurate with the amount of the  
43 insufficiency.

1 (c) “Local effort” means the sum of an amount equal to the proceeds  
2 from the tax levied under authority of K.S.A. 72-6431, and amendments  
3 thereto, and an amount equal to any unexpended and unencumbered  
4 balance remaining in the general fund of the district, except amounts  
5 received by the district and authorized to be expended for the purposes  
6 specified in K.S.A. 72-6430, and amendments thereto, and an amount  
7 equal to any unexpended and unencumbered balances remaining in the  
8 program weighted funds of the district, except any amount in the voca-  
9 tional education fund of the district if the district is operating an area  
10 vocational school, and an amount equal to any remaining proceeds from  
11 taxes levied under authority of K.S.A. 72-7056 and 72-7072, and amend-  
12 ments thereto, prior to the repeal of such statutory sections, and an  
13 amount equal to the amount deposited in the general fund in the current  
14 school year from amounts received in such year by the district under the  
15 provisions of subsection (a) of K.S.A. 72-1046a, and amendments thereto,  
16 and an amount equal to the amount deposited in the general fund in the  
17 current school year from amounts received in such year by the district  
18 pursuant to contracts made and entered into under authority of K.S.A.  
19 72-6757, and amendments thereto, and an amount equal to the amount  
20 credited to the general fund in the current school year from amounts  
21 distributed in such year to the district under the provisions of articles 17  
22 and 34 of chapter 12 of Kansas Statutes Annotated and under the pro-  
23 visions of articles 42 and 51 of chapter 79 of Kansas Statutes Annotated,  
24 and an amount equal to 75% of the federal impact aid of the district.

25 (d) “Federal impact aid” means an amount equal to the federally  
26 qualified percentage of the amount of moneys a district receives in the  
27 current school year under the provisions of title I of public law 874 and  
28 congressional appropriations therefor, excluding amounts received for as-  
29 sistance in cases of major disaster and amounts received under the low-  
30 rent housing program. The amount of federal impact aid defined herein  
31 as an amount equal to the federally qualified percentage of the amount  
32 of moneys provided for the district under title I of public law 874 shall  
33 be determined by the state board in accordance with terms and conditions  
34 imposed under the provisions of the public law and rules and regulations  
35 thereunder.

36 Sec. 3. K.S.A. 72-6413 is hereby amended to read as follows: 72-  
37 6413. The program weighting of each district shall be determined by the  
38 state board as follows:

39 (a) Compute full time equivalent enrollment in programs of bilingual  
40 education and multiply the computed enrollment by 0.2;

41 (b) compute full time equivalent enrollment in approved vocational  
42 education programs and multiply the computed enrollment by 0.5;

43 (c) *compute full time equivalent enrollment of exceptional children*

1 *with severe disabilities in special education and related services provided*  
 2 *in compliance with the special education for exceptional children act and*  
 3 *multiply the computed enrollment by 3.113;*

4 *(d) compute full time equivalent enrollment of exceptional children,*  
 5 *other than exceptional children with severe disabilities, in special educa-*  
 6 *tion and related services provided in compliance with the special educa-*  
 7 *tion for exceptional children act and multiply the computed enrollment*  
 8 *by .6968;*

9 ~~(e)~~ *(e) add the products obtained under (a) and (b), (c) and (d). The*  
 10 *sum is the program weighting of the district.*

11 ~~(d) The provisions of this section shall take effect and be in force~~  
 12 ~~from and after July 1, 1992.~~

13 Sec. 4. K.S.A. 2000 Supp. 72-6414 is hereby amended to read as  
 14 follows: 72-6414. The at-risk pupil weighting of each district shall be de-  
 15 termined by the state board by multiplying the number of at-risk pupils  
 16 included in enrollment of the district by ~~.09~~ .10. The product is the at-  
 17 risk pupil weighting of the district.

18 Sec. 5. K.S.A. 2000 Supp. 72-6431 is hereby amended to read as  
 19 follows: 72-6431. (a) The board of each district shall levy an ad valorem  
 20 tax upon the taxable tangible property of the district in the school years  
 21 specified in subsection (b) for the purpose of:

22 (1) Financing that portion of the district's general fund budget which  
 23 is not financed from any other source provided by law;

24 (2) paying a portion of the costs of operating and maintaining public  
 25 schools in partial fulfillment of the constitutional obligation of the legis-  
 26 lature to finance the educational interests of the state; and

27 (3) with respect to any redevelopment district established prior to  
 28 July 1, 1997, pursuant to K.S.A. 12-1771, and amendments thereto, pay-  
 29 ing a portion of the principal and interest on bonds issued by cities under  
 30 authority of K.S.A. 12-1774, and amendments thereto, for the financing  
 31 of redevelopment projects upon property located within the district.

32 (b) The tax required under subsection (a) shall be levied at a rate of  
 33 20 mills in the ~~1999-2000~~ 2001-02 school year and in the ~~2000-01~~ 2002-  
 34 03 school year.

35 (c) The proceeds from the tax levied by a district under authority of  
 36 this section, except the proceeds of such tax levied for the purpose of  
 37 paying a portion of the principal and interest on bonds issued by cities  
 38 under authority of K.S.A. 12-1774, and amendments thereto, for the fi-  
 39 nancing of redevelopment projects upon property located within the dis-  
 40 trict, shall be deposited in the general fund of the district.

41 (d) On June 1 of each year, the amount, if any, by which a district's  
 42 local effort exceeds the amount of the district's state financial aid, as  
 43 determined by the state board, shall be remitted to the state treasurer.

1 Upon receipt of any such remittance, the state treasurer shall deposit the  
2 same in the state treasury to the credit of the state school district finance  
3 fund.

4 (e) No district shall proceed under K.S.A. 79-1964, 79-1964a or 79-  
5 1964b, and amendments to such sections.

6 Sec. 6. K.S.A. 2000 Supp. 79-201x is hereby amended to read as fol-  
7 lows: 79-201x. For taxable years ~~1999 2001~~ and ~~2000 2002~~, the following  
8 described property, to the extent herein specified, shall be and is hereby  
9 exempt from the property tax levied pursuant to the provisions of K.S.A.  
10 72-6431, and amendments thereto: Property used for residential purposes  
11 to the extent of \$20,000 of its appraised valuation.

12 Sec. 7. K.S.A. 72-6413 and K.S.A. 2000 Supp. 72-978, 72-979, 72-  
13 983, 72-6407, 72-6410, 72-6414, 72-6431 and 79-201x are hereby  
14 repealed.

15 Sec. 8. This act shall take effect and be in force from and after its  
16 publication in the statute book.

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