

## HOUSE BILL NO. 2364

By Representative Yonally

2-12

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AN ACT concerning school districts; relating to the school district equalization act; amending K.S.A. 12-1677, 12-1742, 31-144, 72-978, 72-1046b, 72-1398, 72-1414, 72-3703, 72-5333b, 72-5390, 72-6622, 72-6757, 72-8187, 72-8223, 72-8230, 72-8233, 72-8236, 72-8302, 72-8309, 72-8316, 72-9504, 74-32,141 and 79-2929a and repealing the existing sections; also repealing K.S.A. 72-6405, 72-6406, 72-6407, 72-6407a, 72-6408, 72-6409, 72-6410, 72-6411, 72-6412, 72-6413, 72-6414, 72-6415, 72-6416, 72-6417, 72-6418, 72-6419, 72-6420, 72-6421, 72-6422, 72-6423, 72-6424, 72-6425, 72-6426, 72-6427, 72-6428, 72-6429, 72-6430, 72-6431, 72-6432, 72-6433, 72-6433b, 72-6434, 72-6435, 72-6436, 72-6437, 72-6438, 72-6440, 72-6441, 72-6442, 72-6443, 72-6444, 72-6445, 72-6446, 72-6447 and 72-8189.

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

New Section 1. This act shall be known and may be cited as the school district equalization act.

New Sec. 2. As used in this act:

(a) "Assessed valuation of the district" means the assessed valuation of the taxable tangible property within a district.

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

(c) "Budget per pupil" means the legally adopted budget of operating expenses of a district divided by the enrollment of the district.

(d) "Current school year" means the school year during which general state aid is determined by the state board under section 3, and amendments thereto.

(e) "Curve of best fit" means the curve on a density-cost graph drawn so the sum of the distances squared from such line to each of the points plotted on the graph is the least possible.

(f) "Density-cost graph" means a drawing having: (1) A horizontal or base line divided into equal intervals of density, beginning with zero on the left; and (2) a scale for per-pupil cost of transportation to be shown on a line perpendicular to the base line at the left end thereof, such scale to begin with zero dollars at the base line ascending by equal per-pupil cost intervals.

(g) "District" means a school district organized under the laws of this

1 state which is maintaining public school for a school term in accordance  
2 with the provisions of K.S.A. 72-1106, and amendments thereto.

3 (h) "District wealth" means the sum of the formula percentage of  
4 taxable income within a district for the most recent year for which such  
5 income figures are available and the assessed valuation of the district for  
6 the same period.

7 (i) "Enrollment" or "E" means the number of pupils regularly en-  
8 rolled in the district on September 20.

9 (j) "Enrollment category" means a category established under the  
10 school district equalization act for grouping districts based on enrollments  
11 thereof.

12 (k) "Federal impact aid" means an amount equal to the federally  
13 qualified percentage of the amount of moneys a district received in the  
14 preceding school year under the provisions of title I of public law 874  
15 and congressional appropriations therefor (but excluding amounts re-  
16 ceived for assistance in cases of major disaster and amounts received  
17 under the low-rent housing program), except that, when the state board  
18 determines that a district will receive significantly less such moneys in  
19 the current school year than in the preceding school year and that inclu-  
20 sion in local effort of an amount of federal impact aid equal to the fed-  
21 erally qualified percentage of the amount of moneys such district received  
22 in the preceding school year would result in a significant increase in the  
23 district's tax levy for operating expenses, the amount of federal impact  
24 aid to be included in local effort shall be an amount equal to the federally  
25 qualified percentage of the amount the state board estimates the district  
26 will receive in the current school year, which amount shall subsequently  
27 be adjusted to reflect an amount of federal impact aid equal to the fed-  
28 erally qualified percentage of the amount actually received in that year,  
29 such adjustment to be made in the current or next following school year  
30 as determined by the state board. The amount of federal impact aid de-  
31 fined herein as an amount equal to the federally qualified percentage of  
32 the amount of moneys provided for the district under title I of public law  
33 874 shall be determined by the state board in accordance with terms and  
34 conditions imposed under the provisions of the public law and rules and  
35 regulations thereunder.

36 (l) "Formula percentage" means a percentage equal to the percent-  
37 age of the resident individual income tax liability within the district to  
38 which districts are entitled under the provisions of section 27, and amend-  
39 ments thereto, for the taxable year preceding the taxable year in which  
40 the current school year commences.

41 (m) "General fund" means the fund of a district from which operating  
42 expenses are paid and to which is deposited all amounts of general state  
43 aid under this act, property taxes under section 15, and amendments

1 thereto, payments from the school district income tax fund, payments  
2 under K.S.A. 72-7105a, and amendments thereto, payments of federal  
3 funds made available under the provisions of title I of public law 874 (but  
4 excluding amounts received for assistance in cases of major disaster and  
5 amounts received under the low-rent housing program), and such other  
6 moneys as are provided by law.

7 (n) "Graph" means a bivariate frequency distribution.

8 (o) "Index of density" means the number of pupils who are included  
9 in the enrollment of a district in the current school year, are residing  
10 2 ½ miles or more by the usually traveled road from the school building  
11 they attend, and for whom transportation is being made available on reg-  
12 ular school routes by the district, divided by the number of square miles  
13 of territory in the district.

14 (p) "Legally adopted budget of operating expenses" means the  
15 amount legally authorized and budgeted for operating expenses in the  
16 general fund of a district.

17 (q) "Local effort" means the sum of an amount equal to the amount  
18 generated by a 25 mill levy on taxable tangible property, the amount of  
19 income tax generated by the provisions of section 22, and amendments  
20 thereto, and the amount of the district's prior year cash balance that is  
21 less than 5% above the district's operating budget.

22 (r) "Operating expenses" means the total expenditures and lawful  
23 transfers from the general fund of a district during a school year for all  
24 purposes, except expenditures for the purposes specified in section 24,  
25 and amendments thereto.

26 (s) "Per-pupil cost of transportation" means the per-pupil cost of  
27 transportation of a district as such cost is determined and adjusted each  
28 school year by the state board as follows: (1) Determine the total ex-  
29 penditures of the district during the preceding school year from all funds  
30 for transporting pupils of public and nonpublic schools on regular school  
31 routes; (2) divide the amount determined in provision (1) by the total  
32 number of pupils who were included in the enrollment of the district in  
33 the preceding school year and for whom transportation was made avail-  
34 able by the district; (3) multiply the amount determined in provision (2)  
35 by the total number of pupils who were included in the enrollment of the  
36 district in the preceding school year, were residing less than 2 ½ miles by  
37 the usually traveled road from the school building they attended, and for  
38 whom transportation was made available by the district; (4) multiply the  
39 amount determined in provision (3) by 50%; (5) subtract the amount  
40 determined in provision (4) from the amount determined in provision  
41 (1); (6) divide the amount determined in provision (5) by the total number  
42 of pupils who were included in the enrollment of the district in the pre-  
43 ceding school year, were residing 2 ½ miles or more by the usually trav-

1 eled road from the school building they attended and for whom trans-  
2 portation was made available by the district. The quotient is the per-pupil  
3 cost of transportation.

4 (t) "Preceding school year" means the school year immediately be-  
5 fore the current school year.

6 (u) "Preschool-aged exceptional children" means exceptional chil-  
7 dren, except gifted children, who have attained the age of three years but  
8 are under the age of eligibility for attendance at kindergarten.

9 (v) "Pupil" means any person who is regularly enrolled in a district  
10 and attending any of the grades kindergarten through 12 maintained by  
11 the district or who is regularly enrolled in the district and attending any  
12 of the grades kindergarten through 12 in another district in accordance  
13 with an agreement entered into under authority of K.S.A. 72-8233, and  
14 amendments thereto, or who is regularly enrolled in the district and at-  
15 tending special education services provided for preschool-aged excep-  
16 tional children by the district. A pupil who is not regularly enrolled full  
17 time shall be counted as that proportion of one pupil (to the nearest  $\frac{1}{10}$ )  
18 that the pupil's regular enrollment bears to full-time regular enrollment.  
19 A pupil enrolled in kindergarten shall be counted as  $\frac{1}{2}$  pupil. A pupil  
20 enrolled in and attending an institution of postsecondary education which  
21 is authorized under the laws of this state to award academic degrees shall  
22 be counted as one pupil if such pupil's postsecondary education enroll-  
23 ment and attendance and regular enrollment and attendance in grade 12  
24 is at least  $\frac{5}{6}$  time, otherwise any such pupil shall be counted as that  
25 proportion of one pupil (to the nearest  $\frac{1}{10}$ ) that the total time of the  
26 pupil's nonpostsecondary education enrollment and postsecondary en-  
27 rollment bears to full-time enrollment. A pupil enrolled in and attending  
28 an area vocational school, area vocational-technical school or approved  
29 vocational education program shall be counted as one pupil if such pupil's  
30 vocational education enrollment and attendance and regular enrollment  
31 and attendance in any of grades nine through 12 is at least  $\frac{5}{6}$  time, oth-  
32 erwise any such pupil shall be counted as that proportion of one pupil (to  
33 the nearest  $\frac{1}{10}$ ) that the total time of the pupil's nonvocational education  
34 enrollment and vocational education enrollment bears to full-time en-  
35 rollment. A pupil enrolled in a district and attending special education  
36 services, except special education services for preschool-aged exceptional  
37 children, provided for by the district shall be counted as one pupil. A  
38 pupil enrolled in a district and attending special education services for  
39 preschool-aged exceptional children provided for by the district shall be  
40 counted as  $\frac{1}{2}$  pupil. A pupil in the custody of the secretary of social and  
41 rehabilitation services and enrolled in unified school district No. 259,  
42 Sedgwick county, Kansas, but housed, maintained and receiving educa-  
43 tion services at the Judge James V. Riddel Boys Ranch, shall be counted

1 as two pupils. A pupil enrolled in a district but housed, maintained and  
2 receiving educational services at a state institution shall not be counted.

3 (w) "Resident individual" has the meaning ascribed thereto in K.S.A.  
4 79-32,109, and amendments thereto.

5 (x) "Resident individual income tax liability" means the income tax  
6 liability of resident individuals as imposed and computed under the pro-  
7 visions of the Kansas income tax act.

8 (y) "Resident individual income tax liability within the district" means  
9 an amount equal to the total resident individual income tax liability of  
10 residents of a district after credits allowed against such tax with the ex-  
11 ception of credits for taxes paid to another state and credits allowed under  
12 the provisions of K.S.A. 79-32,100 and 79-32,104, and amendments  
13 thereto.

14 (z) "School year" means the twelve-month period ending June 30.

15 (aa) "September 20" has its usual meaning, except that in any year in  
16 which September 20 is not a day on which school is maintained, it shall  
17 mean the first day after September 20 on which school is maintained.

18 (bb) "State board" means the state board of education.

19 (cc) "Taxable income" means Kansas taxable income of resident in-  
20 dividuals as determined under the provisions of the Kansas income tax  
21 act.

22 (dd) "Taxable income within a district" means the total taxable in-  
23 come of residential individuals of a district as determined on the basis of  
24 state income tax returns filed in the preceding calendar year.

25 (ee) "Taxable tangible property" means all real and tangible personal  
26 property which is subject to general ad valorem taxation.

27 (ff) "Technology education program" means a program to incorpo-  
28 rate electronic computer and communications technologies into educa-  
29 tional programs of the school district, including improvement and inte-  
30 gration of on-line information management and communications systems  
31 in all application areas.

32 (gg) "Unconditionally authorized to make a technology education tax  
33 levy" means that the school district has held the election provided for  
34 under subsection (a) and that the tax levy has been approved by a majority  
35 of the qualified electors of the school district who voted at such election  
36 or that the school district has adopted a resolution under subsection (b),  
37 has published the same, and either that the resolution was not protested  
38 or that it was protested and an election was held by which the tax levy  
39 specified in the resolution was approved.

40 New Sec. 3. (a) In February of each year, the state board shall de-  
41 termine the amount of general state aid each district is entitled to receive  
42 for the current school year as provided in this section.

43 (b) The state board shall subtract the amount of the district's local

1 effort from the amount of the district's legally adopted budget of oper-  
2 ating expenses for the current school year. The remainder is the amount  
3 of general state aid the district is entitled to receive for the current school  
4 year.

5 (c) Notwithstanding the provisions of subsection (b), the amount of  
6 general state aid each district shall be entitled to receive for the 2003-04  
7 school year shall be determined by the state board in accordance with  
8 this provision. The state board shall: (A) Determine the sum of an amount  
9 equal to the district's entitlement from the school district income tax fund  
10 in the 2002-03 school year and the amount of the district's general state  
11 aid entitlement for such school year; (B) divide the amount of the sum  
12 obtained under subpart (A) by the enrollment of the district on Septem-  
13 ber 20, 2003; (C) multiply the quotient obtained under subpart (B) by  
14 the enrollment of the district in the 2003-04 school year; (D) if the  
15 amount of the remainder obtained under subsection (b) is greater than  
16 the amount of the product obtained under subpart (C) of this provision  
17 (1), the amount of general state aid the district is entitled to receive for  
18 the 2003-04 school year is the amount of the remainder obtained under  
19 subsection (b); (E) if the amount of the remainder obtained under sub-  
20 section (b) is less than the amount of the product obtained under subpart  
21 (C) of this provision (1), the amount of the remainder obtained under  
22 subsection (b) shall be subtracted from the amount of the product ob-  
23 tained under subpart (C).

24 New Sec. 4. (a) Annually, the state board shall prepare a schedule  
25 that is derived from a graph prepared by the state board. The graph shall  
26 show the medians of budgets per pupil of districts with enrollments of  
27 200 or more in the current school year.

28 The horizontal base line of the graph shall be divided into equal inter-  
29 vals each of which represents enrollment of 100, ranging from districts  
30 with 200-299 enrollment on the left to districts with 2,000 and over en-  
31 rollment on the right, unless there is a different ending enrollment cat-  
32 egory on the right which has a lesser statistically significant variation from  
33 the median budget per pupil of districts with the largest enrollments, in  
34 which case such different ending enrollment category shall be used. The  
35 vertical base line of the graph shall begin at zero dollars at the horizontal  
36 base line and shall ascend by equal intervals of budget per pupil.

37 (b) For any school year, the schedule derived from the graph shall  
38 contain three enrollment categories. The first enrollment category shall  
39 be for districts with under 400 enrollment. The second enrollment cat-  
40 egory shall be for districts with 400 enrollment to districts with under  
41 1,600 enrollment. The third enrollment category shall be for districts with  
42 1,600 or more enrollment.

43 (c) For the purpose of determining the limitation on operating ex-

1 penses per pupil:

2 (1) The median budget per pupil for districts in the first enrollment  
3 category shall be the median budget per pupil of the districts in the sec-  
4 ond enrollment category.

5 (2) In order to provide a linear transition in the median budget per  
6 pupil for districts in the second enrollment category, the schedule shall  
7 include adjustment factors, based on an accepted mathematical formula,  
8 applicable to budgets per pupil between the median budget per pupil of  
9 districts in the second enrollment category and the median budget per  
10 pupil of districts in the third enrollment category. For districts in the  
11 third enrollment category, the median budget per pupil shall be the  
12 budget per pupil prescribed by the schedule under this provision.

13 New Sec. 5. (a) The state transportation aid for each district shall  
14 be computed by the state board as follows: (1) On a density-cost graph  
15 plot the per-pupil cost of transportation for each district.

16 (2) Construct a curve of best fit for the points so plotted.

17 (3) Locate the index of density for the district on the base line of the  
18 density-cost graph and from the point on the curve of best fit directly  
19 above this point of index of density follow a line parallel to the base line  
20 to the point of intersection with the vertical line, which point is the for-  
21 mula per-pupil cost of transportation of the district.

22 (4) Ascertain the per-pupil cost of transportation of the district.

23 (5) The per-pupil transportation allowance of the district shall be  
24 100% of the formula-per-pupil cost or 100% of the per-pupil cost of  
25 transportation of the district as ascertained in (3) and (4) above, whichever  
26 is lower.

27 (6) Multiply the per-pupil transportation allowance by the number of  
28 pupils who are included in the enrollment of the district, are residing 2  
29  $\frac{1}{2}$  miles or more by the usually traveled road to the school building they  
30 attend, and for whom transportation is being made available by, and at  
31 the expense of, the district. For any district which did not transport pupils  
32 in the preceding school year, the transportation aid shall be calculated  
33 and paid on a reimbursement basis at the end of the first school year in  
34 which pupils are transported.

35 (b) For the purpose of providing accurate and reliable data on pupil  
36 transportation, the state board is authorized to adopt rules and regulations  
37 prescribing procedures which districts shall follow in reporting pertinent  
38 information relative thereto, including uniform reporting of expenditures  
39 for transportation.

40 (c) If the amount of appropriations for state transportation aid is less  
41 than the amount each district is entitled to receive for the school year,  
42 the state board shall prorate the amount appropriated among the districts  
43 in proportion to the amount each district is entitled to receive.

1 New Sec. 6. The distribution of general state aid under this act shall  
2 be made in accordance with appropriation acts from the state general  
3 fund each year as follows:

4 (a) The amount of general state aid for each district as computed by  
5 the state board shall be distributed in payments as follows:

6 (1) In the months of September through January such payments shall  
7 be made not earlier than the 20th day and not later than the last day of  
8 the month, with each such monthly payments being an amount equal to  
9 monthly payments being an amount equal to 10% of the preceding school  
10 year's general state aid entitlement of the district;

11 (2) in the months of February through April such payments shall be  
12 made not earlier than the 20th day and not later than the last day of the  
13 month, with each such monthly payment being an amount equal to 10%  
14 of the current school year's general state aid entitlement;

15 (3) in May a payment shall be made not earlier than May 20 and not  
16 later than the last day of the month, in an amount equal to 12% of the  
17 current school year's general state aid entitlement; and

18 (4) on June 15, payment shall be made of the full amount of the  
19 general state aid entitlement determined in the preceding February, less  
20 the sum of the monthly payments made from September through May,  
21 inclusive.

22 (b) All payments made in the months of September through May  
23 under subsection (a) shall be made as soon as sufficient moneys are  
24 available in the state general fund, as determined by the director of the  
25 division of the budget, to permit such payments without depleting the  
26 unencumbered cash balance of that fund.

27 (c) The state board shall certify to the director of accounts and reports  
28 the amount due as general state aid to each district not later than the  
29 15th day of the month in the months of September through May and not  
30 later than June 10 in the month of June.

31 New Sec. 7. The distribution of transportation aid under this act shall  
32 be made in accordance with appropriation acts from the state general  
33 fund each year as follows:

34 The amount of transportation aid for each district as computed by the  
35 state board shall be distributed in payments as follows:

36 (1) On both September 25 and November 25 such payment shall be  
37 an amount equal to 25% of the amount paid to the district in the pre-  
38 ceding year for transportation aid except as provided in subsection (4);

39 (2) on February 25 such payment shall be an amount equal to 25%  
40 of the entire amount the district is entitled to receive in the current school  
41 year; and

42 (3) on April 25 such payment shall be an amount equal to the entire  
43 amount which the district is entitled to receive in the current school year,



1 less the amounts paid to the district for transportation aid in the preceding  
2 months of September, November and February. The state board shall  
3 certify to the director of accounts and reports the amount due each dis-  
4 trict as transportation aid five days before each payment date.

5 New Sec. 8. The director of accounts and reports shall draw warrants  
6 on the state treasurer payable to the district treasurer of each district  
7 entitled to payment from the state general fund, upon vouchers approved  
8 by the state board. Upon receipt of such warrant, each district treasurer  
9 shall deposit the amount of general state aid in the general fund and the  
10 amount of transportation aid in the transportation fund.

11 New Sec. 9. In the event any district is paid more than it is entitled  
12 to receive under any distribution made under this act or under any statute  
13 repealed by this act, the state board shall notify the district of the amount  
14 of such overpayment, and such district shall remit the same to the state  
15 board. The state board shall remit any moneys so received to the state  
16 treasurer, and the state treasurer shall deposit the same in the state treas-  
17 ury to the credit of the state general fund. If any such district fails so to  
18 remit, the state board shall deduct the excess amounts so paid from future  
19 payments becoming due to such district. In the event any district is paid  
20 less than the amount to which it is entitled under any distribution made  
21 under this act, the state board shall pay the additional amount due at any  
22 time within the school year in which the underpayment was made or  
23 within 60 days after the end of such school year.

24 New Sec. 10. On or before October 10 of each school year, the clerk  
25 or superintendent of each district shall certify under oath to the state  
26 board a report showing the total enrollment of the district by grades  
27 maintained in the schools of the district and such other reports as the  
28 state board may require. Each such report shall show postsecondary ed-  
29 ucation enrollment, vocational education enrollment and special educa-  
30 tion enrollment in such detail and form as is specified by the state board.  
31 Upon receipt of such reports, the state board shall examine the same and  
32 if it finds any errors therein, it shall consult with the district officer fur-  
33 nishing the report and make such corrections therein as are necessary.  
34 One of such district officers shall also certify to the state board, on or  
35 before August 25 of each year, a copy of the budget adopted by the  
36 district.

37 New Sec. 11. (a) In November of each year, the county clerk of each  
38 county shall certify to the state board the current assessed valuation of  
39 taxable tangible property within each district or portion of district within  
40 the county.

41 (b) On or before February 1 of each year, the director of taxation  
42 shall certify to the state board the amount within each district of taxable  
43 income and the amount within each district of resident individual income

1 tax liability after credits allowed against such tax, with the exception of  
2 credits for taxes paid to another state and credits allowed under K.S.A.  
3 79-32,100 and 79-32,104, and amendments thereto.

4 New Sec. 12. (a) Subject to the other provisions of this section, in  
5 any school year commencing after June 30, 2003, no district shall budget  
6 or expend for operating expenses per pupil more than (1) the amount of  
7 its budget per pupil in the preceding school year plus a determinable  
8 percentage of such amount or (2) the amount of the median budget per  
9 pupil, as determined by the state board, in the preceding school year of  
10 districts within the same enrollment category as such district during such  
11 year plus 2% of such amount, whichever of (1) or (2) is the lower amount  
12 per pupil. Notwithstanding the foregoing provisions of this subsection,  
13 any district may budget and expend for operating expenses per pupil not  
14 more than 102% of its budget per pupil in the preceding school year.

15 For the purposes of this subsection, the determinable percentage shall  
16 be the percentage equal to the percentage specified in provision (2) mul-  
17 tiplied by two.

18 (b) In addition to the amounts authorized to be budgeted and ex-  
19 pended under the provisions of this section, any district may budget and  
20 expend for operating expenses per pupil in any school year an amount  
21 which shall be determined by the state board by computing the amount  
22 of increase in expenditures paid from the general fund of the district in  
23 the preceding school year for the costs incurred for the supplying of  
24 water, heat and electricity to the district. Such amount of increase, less  
25 an amount equivalent to the percentage increase in the budget per pupil  
26 authorized in the preceding school year times the expenditure for the  
27 costs in the second preceding school year, is the additional amount which  
28 may be included within the legally adopted budget of operating expenses  
29 in the current school year.

30 (c) In addition to the amounts authorized to be budgeted and ex-  
31 pended under the provisions of this section, any district may budget and  
32 expend for operating expenses per pupil in any school year an amount  
33 which shall be determined by the state board by computing the amount  
34 of increase in expenditures paid from the general fund of the district in  
35 the preceding school year for the purchase of insurance. Such amount of  
36 increase, less an amount equivalent to the percentage increase in the  
37 budget per pupil authorized in the preceding school year times the ex-  
38 penditure for the purchase of insurance in the second preceding school  
39 year, is the additional amount which may be included within the legally  
40 adopted budget of operating expenses in the current school year.

41 (d) If the enrollment in a district in the current school year has de-  
42 creased, the amount which the district may budget and expend under this  
43 section may be computed on the basis of the enrollment in the preceding

1 school year.

2 New Sec. 13. (a) The board of every district may levy an ad valorem  
3 tax on the taxable tangible property of the district in each school year for  
4 the purpose of financing that portion of the district's legally adopted  
5 budget of operating expenses which is not financed from any other source  
6 provided by law and for the purpose of paying a portion of the principal  
7 and interest on bonds issued by cities under authority of K.S.A. 12-1774,  
8 and amendments thereto, for the financing of redevelopment projects  
9 upon property located within the district.

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

16 (c) No district shall proceed under K.S.A. 79-1964, 79-1964a or 79-  
17 1964b, and amendments thereto.

18 New Sec. 14. (a) All moneys received by a district for any program  
19 authorized by article 44 of chapter 72 of Kansas Statutes Annotated, and  
20 amendments thereto, shall be deposited in the district "vocational edu-  
21 cation fund" which is hereby established. All other moneys received by  
22 the district from tuition, fees or charges or from any other source for  
23 vocational education courses or programs shall be credited to the voca-  
24 tional education fund. The expenses of a district directly attributable to  
25 vocational education shall be paid from the vocational education fund.

26 (b) Obligations of a district pursuant to lawful agreements made un-  
27 der K.S.A. 72-4421, and amendments thereto, shall be paid from the  
28 vocational education fund established by this section. If any such agree-  
29 ment expresses an obligation of a district in terms of a mill levy, such  
30 obligation shall be construed to mean an amount equal to that which  
31 would be produced by the levy. Moneys shall be transferred from the  
32 general fund of the district to the vocational education fund if there are  
33 insufficient moneys for the purposes specified in this subsection in the  
34 vocational education fund.

35 New Sec. 15. There is hereby established in every district a fund  
36 which shall be called the "driver training fund" which fund shall consist  
37 of all moneys deposited therein or transferred thereto according to law.  
38 All moneys received by the district from distributions made from the state  
39 safety fund and the motorcycle safety fund and from tuition, fees or  
40 charges for driver training courses shall be credited to the driver training  
41 fund. The expenses of a district directly attributable to driver training  
42 shall be paid from the driver training fund.

43 New Sec. 16. There is hereby established in every district a fund

1 which shall be called the “food service fund,” which fund shall consist of  
2 all moneys deposited therein or transferred thereto according to law. All  
3 moneys received by the district for food service and from charges for food  
4 service shall be credited to the food service fund. The expenses of a  
5 district attributable to food service shall be paid from the food service  
6 fund.

7 New Sec. 17. There is hereby established in every district a fund  
8 which shall be called the “transportation fund” which fund shall consist  
9 of all moneys deposited therein or transferred thereto according to law.  
10 All moneys received or taxes levied by the district for pupil transportation  
11 shall be credited to the transportation fund. The expenses of a district  
12 attributable to pupil transportation shall be paid from the transportation  
13 fund. Any district may transfer moneys from its capital outlay fund to its  
14 transportation fund for the purpose of purchasing buses and bus equip-  
15 ment. If a board determines that any moneys which have been transferred  
16 to its transportation fund from its capital outlay fund are not needed for  
17 the purchase of buses or bus equipment, the board may transfer the  
18 moneys back to the capital outlay fund.

19 New Sec. 18. (a) Except as otherwise provided in this section, any  
20 revenues of a district, not required by law to be deposited in or credited  
21 to a specific fund, shall be deposited in or credited to any fund of the  
22 district specified in sections 14 through 17, and amendments thereto, or  
23 to the capital outlay fund, the adult education fund, the adult supple-  
24 mentary education fund, the bilingual education fund, the inservice ed-  
25 ucation fund, the parent education program fund or the educational ex-  
26 cellence grant program fund.

27 (b) At the discretion of the board of any district, revenues earned  
28 from the investment of an activity fund of the district in accordance with  
29 the provisions of K.S.A. 12-1675, and amendments thereto, may be de-  
30 posited in or credited to such activity fund.

31 (c) (1) At the discretion of the board of any district and subject to  
32 provision (2), any revenues specified in subsections (a) and (b) may be  
33 deposited in or credited to the general fund of the district in any school  
34 year for which the allotment system authorized under K.S.A. 75-3722,  
35 and amendments thereto, has been inaugurated and applied to appro-  
36 priations made for school district equalization aid or in any school year  
37 for which any portion of the appropriations made for school district equal-  
38 ization aid are lapsed by act of the legislature.

39 (2) In no event may the amount of revenues deposited in or credited  
40 to the general fund of the district under authority of provision (1) exceed  
41 an amount equal to the amount of the reduction in school district equal-  
42 ization aid entitlement of the district determined by the state board to be  
43 the result of application of the allotment system to the appropriations

1 made for school district equalization aid or of the lapse of any portion  
2 thereof by act of the legislature.

3 (d) At the discretion of the board of any district, revenues received  
4 by the district from the federal government as the district's share of the  
5 proceeds derived from sale by the federal government of its rights to oil,  
6 gas and other minerals located beneath the surface of lands within the  
7 district's boundaries may be deposited in the bond and interest fund of  
8 the district and used for the purposes of such fund. If at any time all  
9 indebtedness and obligations of such fund have been fully paid and canceled,  
10 the revenues authorized by this subsection to be deposited in such  
11 fund shall be disposed of as provided in subsection (a).

12 (e) To the extent that K.S.A. 72-1623, 72-8804 and 79-2958, and  
13 amendments thereto, conflict with this section, this section shall control.

14 New Sec. 19. Any lawful transfer of moneys from the general fund  
15 of a district to any other fund shall be an operating expense in the year  
16 the transfer is made. In addition to other transfers authorized by law, the  
17 board of any district may transfer moneys from its general fund to its  
18 transportation fund, special education fund, food service fund, driver  
19 training fund, adult education fund, adult supplementary education fund,  
20 vocational education fund, bilingual education fund, inservice education  
21 fund, parent education program fund or educational excellence grant pro-  
22 gram fund.

23 New Sec. 20. Expenditures of a district for the following purposes  
24 are not operating expenses: (a) Payments to another district in an adjust-  
25 ment of rights as provided in K.S.A. 72-6776, and amendments thereto,  
26 or upon transfer of territory as provided in K.S.A. 72-7105, 72-7106 or  
27 72-7107, and amendments thereto, if paid from any fund other than the  
28 general fund.

29 (b) Payments to another district under K.S.A. 72-7105a, and amend-  
30 ments thereto.

31 (c) The maintenance of summer school and student activities which  
32 are reimbursed.

33 (d) Expenditures from any lawfully authorized fund of a district other  
34 than its general fund.

35 (e) Programs financed in part or in whole by federal funds which may  
36 be expended although not included in the budget of the district, excepting  
37 funds received under the provisions of title I of public law 874 (but not  
38 including in such exception amounts received under said public law 874  
39 for assistance in cases of major disaster and amounts received under the  
40 low-rent housing program), to the extent of the federal funds to be  
41 provided.

42 New Sec. 21. In case a district expends in any school year an amount  
43 for operating expenses which exceeds its legally adopted budget of op-

1 erating expenses, the state board shall determine the excess and deduct  
2 the same from amounts of general state aid payable to the district during  
3 the next school year from the state general fund.

4 New Sec. 22. (a) (1) For each taxable year, each district is entitled  
5 to an amount equal to 5% of the resident individual income tax liability  
6 within the district.

7 (2) The amount each district is entitled to receive under this section  
8 is subject to reduction in proportion to any reduction in the amount of  
9 the demand transfer from the state general fund under K.S.A. 75-6704,  
10 and amendments thereto, after making adjustments for any new estimates  
11 of revenues to the state general fund which shall be certified to the state  
12 board by the director of the budget.

13 (b) The secretary of revenue shall certify to the state board and the  
14 director of accounts and reports the entitlements of districts and, subject  
15 to a reduction under K.S.A. 75-6704, and amendments thereto, and sub-  
16 section (a)(2) of this section, an amount equal to the sum of such entitle-  
17 ments shall be transferred in accordance with the provisions of this sub-  
18 section by the director from the state general fund to the school district  
19 income tax fund, which fund is hereby created, for distribution to districts.  
20 Such certification shall be based on state income tax returns filed and  
21 attributed to each district, with any adjustments or corrections made by  
22 the director of taxation. Subject to the provisions of K.S.A. 75-6704, and  
23 amendments thereto, and the provisions of subsection (a)(2) of this sec-  
24 tion, the director of accounts and reports shall transfer moneys attribut-  
25 able to entitlements of districts, as prescribed and certified under the  
26 provisions of this section, from the state general fund to the school district  
27 income tax fund as follows:

28 (1) Prior to September 1 of the current school year, an amount equal  
29 to 20% of the amount of such moneys which have been credited to the  
30 state general fund since May 1 of the preceding school year;

31 (2) prior to October 1 of the current school year, an amount of such  
32 moneys equal to the amount transferred from the state general fund for  
33 distribution to districts on September 1;

34 (3) prior to November 1 of the current school year, an amount of  
35 such moneys equal to the amount transferred from the state general fund  
36 for distribution to districts on October 1;

37 (4) prior to December 1 of the current school year, an amount of  
38 such moneys equal to twice the amount transferred from the state general  
39 fund for distribution to districts on November 1;

40 (5) prior to February 1 of the current school year, any such moneys  
41 remaining in the state general fund;

42 (6) prior to May 1 of the current school year, an amount equal to  
43 50% of the amount of such moneys which have been credited to the state

1 general fund since February 1 of the current school year; and

2 (7) prior to June 15 of the current school year, the remainder of the  
3 amount of such moneys which have been credited to the state general  
4 fund since February 1 of the current school year.

5 (c) All transfers made in accordance with the provisions of this section  
6 shall be considered to be demand transfers from the state general fund.

7 New Sec. 23. (a) Distributions shall be made from the school district  
8 income tax fund to districts as follows: On September 1, October 1, No-  
9 vember 1, December 1, February 1, May 1 and June 15 of the current  
10 school year, moneys transferred to such fund prior to each such date in  
11 accordance with the provisions of section 22, and amendments thereto.

12 (b) Each district shall be paid the amount of the district's entitlement  
13 as prescribed and certified under the provisions of section 22, and amend-  
14 ments thereto.

15 (c) The director of accounts and reports shall draw warrants on the  
16 state treasurer payable to the district treasurer of each district entitled to  
17 payment from the school district income tax fund upon vouchers ap-  
18 proved by the state board. Upon receipt of the warrant, each district  
19 treasurer shall credit the amount thereof to the general fund of the  
20 district.

21 New Sec. 24. (a) The state board of tax appeals may authorize a dis-  
22 trict to increase its legally adopted budget of operating expenses or its  
23 expenditures upon a finding by the board that:

24 (1) The construction of new or additional school facilities causes an  
25 increase in operating expenses greater than the district is permitted to  
26 budget under the limitations provided in the school district equalization  
27 act.

28 (2) The requirements of law to provide special education cause an  
29 increase in operating expenses greater than the district is permitted to  
30 budget under the limitations provided in the school district equalization  
31 act.

32 (3) The requirements of law to provide transportation of students  
33 cause an increase in operating expenses greater than the district is per-  
34 mitted to budget under the limitations provided in the school district  
35 equalization act.

36 (4) Unusual occurrences have affected or will affect the enrollment  
37 of the district so as to cause an increase in operating expenses greater  
38 than the district is permitted to budget or expend under the limitations  
39 provided in the school district equalization act. The occurrence of a de-  
40 crease in the enrollment in a district shall not be classified as, or found  
41 to be, an unusual occurrence for the purpose of an appeal under this  
42 paragraph unless the state board of tax appeals shall determine that the  
43 decrease in enrollment is the result of extraordinary circumstances.

1 (5) Increases in rates or charges for supplying water, heat or elec-  
2 tricity to the district cause an increase in operating expenses greater than  
3 the district is permitted to budget under the limitations provided in the  
4 school district equalization act.

5 (6) Payment of compensation to any certificated elementary guidance  
6 counselor, which compensation was not budgeted in the preceding school  
7 year, causes an increase in operating expenses greater than the district is  
8 permitted to budget under the limitations provided in the school district  
9 equalization act.

10 (7) The establishment of a new program or the enhancement of an  
11 existing program of bilingual education causes an increase in operating  
12 expenses greater than the district is permitted to budget under the lim-  
13 itations provided in the school district equalization act.

14 (8) The continued operation and maintenance of any district program  
15 or programs originally established under authority of federal law and fi-  
16 nanced totally or partly with federal funds cause an increase in operating  
17 expenses greater than the district is permitted to budget under the lim-  
18 itations provided in the school district equalization act.

19 (9) The development and establishment of new vocational education  
20 programs or the enhancement of existing vocational education programs  
21 or the purchase of equipment for use in vocational education programs  
22 or any or all of the foregoing cause an increase in operating expenses  
23 greater than the district is permitted to budget under the limitations pro-  
24 vided in the school district equalization act.

25 (b) Amounts obtained by a district as a result of an increase in its  
26 legally adopted budget of operating expenses authorized by the state  
27 board of tax appeals under this section shall be budgeted and expended  
28 exclusively for the purpose for which such increase was authorized.

29 New Sec. 25. The board of education of any school district may levy  
30 an ad valorem tax on the taxable tangible property of the district each  
31 year in an amount which shall not exceed the amount authorized by the  
32 state board of tax appeals under this section for the purpose of maintain-  
33 ing an existing program for transportation of students to the extent the  
34 same cannot be financed under paragraph (4) of subsection (a) of section  
35 24, and amendments thereto.

36 New Sec. 26. Whenever a new district has been established or the  
37 boundaries of a district have been changed, the state board shall make  
38 appropriate revisions concerning the affected districts as may be neces-  
39 sary for the purposes of this act to reflect such establishment of a district  
40 or changes in boundaries. Such revisions shall be based on the most re-  
41 liable data obtainable from the superintendent of the district, county clerk  
42 and director of taxation.

43 New Sec. 27. The state board may adopt rules and regulations for



1 the administration of the school district equalization act, including the  
2 classification of expenditures of districts to insure uniform reporting of  
3 operating expenses.

4 New Sec. 28. Except as otherwise provided in this act and except for  
5 this section, nothing in this act shall apply to the school district created  
6 by K.S.A. 72-5333a, and amendments thereto. The legislature shall make  
7 suitable provisions for financing the educational needs of such school  
8 district.

9 New Sec. 29. If any clause, paragraph, subsection or section of this  
10 act shall be held invalid or unconstitutional, it shall be conclusively pre-  
11 sumed that the legislature would have enacted the remainder of this act  
12 without such invalid or unconstitutional clause, paragraph, subsection or  
13 section.

14 New Sec. 30. The state board shall be responsible for the allocation  
15 and distribution of state aid for bilingual education in accordance with  
16 appropriation acts and the statutes of this state. Such moneys shall be  
17 expended only in accordance with and for the purposes specified in this  
18 act. Payments under this act may be made in installments and in advance  
19 or by way of reimbursement, with necessary adjustments on account of  
20 overpayments or underpayments.

21 New Sec. 31. Each board which has established and is maintaining  
22 a program and desires to secure state aid for part of the cost of establish-  
23 ing and maintaining the same shall certify and file an application with the  
24 department for the approval of such program. Said applications shall be  
25 on a form prescribed and furnished by the department and shall contain  
26 such information as the state board shall require and shall be filed an-  
27 nually at a time to be determined and specified by the state board. Ap-  
28 proval by the state board of the program and the application shall be  
29 prerequisite to payment of state aid to any board.

30 New Sec. 32. (a) The board of education of any school district may  
31 adopt a resolution authorizing a tax levy for capital expenditures. The  
32 resolution shall be adopted in the following form:

33 Unified School District No. \_\_\_\_\_, \_\_\_\_\_ County, Kansas.

34 **RESOLUTION**

35 Be It Resolved that:

36 The above-named board of education shall be authorized to make an annual tax levy for  
37 a period not to exceed \_\_\_\_\_ years at a mill rate not to exceed \_\_\_\_\_ mill(s) upon the  
38 taxable tangible property in the school district for the purpose of developing, implementing  
39 or enhancing technology education programs and for acquiring equipment necessary for  
40 such programs and for the purpose of paying a portion of the principal and interest on bonds  
41 issued by cities under the authority of K.S.A. 12-1774, and amendments thereto, for the  
42 financing of redevelopment projects upon property located within the school district. The  
43 tax levy authorized by this resolution may be made, unless a petition in opposition to the

1 same, signed by not less than 5% of the qualified electors of the school district, is filed with  
 2 the county election officer of the home county of the school district within 30 days after the  
 3 last publication of this resolution. If a petition is filed, the county election officer shall submit  
 4 the question of whether the tax levy shall be authorized to the electors in the school district  
 5 at an election called for the purpose or at the next general election, as is specified by the  
 6 board of education of the above school district.

7 CERTIFICATE

8 This is to certify that the above resolution was duly adopted by the board of education of  
 9 Unified School District No. \_\_\_\_\_, \_\_\_\_\_ County, Kansas, on the \_\_\_\_\_ day of  
 10 \_\_\_\_\_, (year) \_\_\_\_\_.

11 \_\_\_\_\_  
 12 Clerk of the above board of education.

13 All of the blanks in the above resolution shall be appropriately filled.  
 14 The blank preceding the word years shall be filled with a specific number,  
 15 and the blank preceding the word mill(s) shall be filled with a specific  
 16 number or fraction of a number, and no word shall be inserted in either  
 17 of the blanks. The resolution shall be published once a week for two  
 18 consecutive weeks in a newspaper having general circulation in the school  
 19 district. If no petition as specified above is filed in accordance with the  
 20 provisions of the resolution, the board of education may make the tax  
 21 levy specified in the resolution. If a petition is filed as provided in the  
 22 resolution, the board of education may notify the county election officer  
 23 of the date of an election to be held to submit the question of whether  
 24 the tax levy shall be authorized. If the board of education fails to notify  
 25 the county election officer within 60 days after a petition is filed, the  
 26 resolution shall be deemed abandoned and no like resolution shall be  
 27 adopted by the board of education within the nine months following the  
 28 first publication of the resolution.

29 New Sec. 33. Bonds issued under authority of this act shall not be  
 30 subject to or within any bonded debt limitation prescribed by law and, in  
 31 determining the amount of bonded indebtedness of any school district,  
 32 bonds issued under this act shall not be considered.

33 New Sec. 34. If any school district is unconditionally authorized to  
 34 make a technology education tax levy, but the board of education of such  
 35 school district chooses, in any year, not to make such tax levy, or chooses  
 36 to make a smaller tax levy for such purpose, such board of education may  
 37 do so. If the board of education of any school district refrains from making  
 38 a levy in any one or more years or refrains from making the full levy which  
 39 it is authorized to make under section 26, and amendments thereto, the  
 40 authority of such school district to make a technology education tax levy  
 41 shall not thereby be extended beyond the original period authorized un-  
 42 der section 26, and amendments thereto, nor shall the mill rate of the tax  
 43 authorized in any succeeding year be increased thereby.

1 New Sec. 35. Whenever the board of education of any school district  
2 has been unconditionally authorized to make a technology education tax  
3 levy and the tax was levied at a lesser mill rate than two mills or for a  
4 lesser number of years than six, the board of education may renew its  
5 authority to make such tax levy under the same procedure as is provided  
6 in section 26, and amendments thereto, for the initial authorization and  
7 subject to the same conditions and for the same purposes as provided in  
8 section 26, and amendments thereto, and shall be authorized to make an  
9 additional tax levy as authorized for the remainder of the six years suc-  
10 ceeding the initial authorization. Any such renewed authorization shall be  
11 limited in amount as specified in section 26, and amendments thereto,  
12 less such amount as has been initially authorized, and not to exceed two  
13 mills in any one year. If any such tax levy is approved under the conditions  
14 specified in section 26, and amendments thereto, the amount of bonds  
15 which may be issued under section 26, and amendments thereto, may be  
16 increased accordingly.

17 New Sec. 36. The board of education of any school district which  
18 has made a tax levy under section 26, and amendments thereto, may at  
19 any time after the final levy is certified to the county clerk under any  
20 current authorization, initiate procedures to renew its authority to make  
21 a like annual tax levy in the amount and upon the conditions and in the  
22 manner specified in section 26, and amendments thereto, and at six-year  
23 intervals thereafter may in like manner and on like conditions renew such  
24 levy for successive six-year periods.

25 New Sec. 37. Any school district which is authorized to make a tax  
26 levy under section 34, and amendments thereto, may issue and sell gen-  
27 eral obligation bonds based upon and in lieu of making all or part of such  
28 tax levy.

29 New Sec. 38. Any moneys in a fund which is repealed by this act  
30 which does not have a fund created by this act for the same or similar  
31 usage shall be transferred to the district general fund and shall be used  
32 for the purposes established for such repealed fund.

33 New Sec. 39. Any references to the school district finance and qual-  
34 ity performance act repealed by this act, in statutes or rules and regula-  
35 tions, shall be deemed to refer to the school district equalization act.

36 Sec. 40. K.S.A. 12-1677 is hereby amended to read as follows: 12-  
37 1677. (a) Except as otherwise required by state or federal law, all moneys  
38 earned and collected from investments by counties, area vocational-tech-  
39 nical schools and quasi-municipal corporations authorized in this act shall  
40 be credited to the general fund of such county, area vocational-technical  
41 school or quasi-municipal corporation by the treasurer thereof, and all  
42 moneys earned and collected from investments by school districts au-  
43 thorized in this act shall be credited in accordance with the provisions of

1 ~~K.S.A. 72-6427~~ section 18, and amendments thereto.

2 (b) The treasurer of each county, school district, area vocational-tech-  
3 nical school or quasi-municipal corporation shall maintain a complete rec-  
4 ord of all investments authorized in this act and shall make a quarterly  
5 written report of such record to the governing body of such county, school  
6 district, area vocational-technical school or quasi-municipal corporation.

7 Sec. 41. K.S.A. 12-1742 is hereby amended to read as follows: 12-  
8 1742. Such agreements shall provide for a rental sufficient to repay the  
9 principal of and the interest on the revenue bonds. Such agreements also  
10 may provide that the lessee shall reimburse the city or county for its actual  
11 costs of administering and supervising the issue. The city or county may  
12 charge an origination fee. Such fee shall not be deemed a payment in lieu  
13 of taxes hereunder. Such fee shall be used exclusively for local economic  
14 development activities but shall not be used to pay any administrative  
15 costs of the city or county. Except for the origination fee, all other fees  
16 paid in excess of such actual costs and any other obligation assumed under  
17 the contract shall be deemed payments in lieu of taxes and distributed as  
18 provided herein. If the agreement provides for a payment in lieu of taxes  
19 to the city or county, such payment, immediately upon receipt of same,  
20 shall be transmitted by the city or county to the county treasurer of the  
21 county in which the city is located. Payments in lieu of taxes received  
22 pursuant to agreements entered into after the effective date of this act  
23 shall include all fees or charges paid for services normally and customarily  
24 paid from the proceeds of general property tax levies, except for extraor-  
25 dinary services provided for the facility or an extraordinary level of serv-  
26 ices required by a facility. Payments in lieu of taxes may be required only  
27 upon property for which an exemption from ad valorem property taxes  
28 has been granted by the state board of tax appeals. The county treasurer  
29 shall apportion such payment among the taxing subdivisions of this state  
30 in the territory in which the facility is located. Any payment in lieu of  
31 taxes shall be divided by the county treasurer among such taxing subdivi-  
32 sions in the same proportion that the amount of the total mill levy of  
33 each individual taxing subdivision bears to the aggregate of such levies of  
34 all the taxing subdivisions among which the division is to be made. The  
35 county treasurer shall pay such amounts to the taxing subdivisions at the  
36 same time or times as their regular operating tax rate mill levy is paid to  
37 them. Based upon the assessed valuation which such facility would have  
38 if it were upon the tax rolls of the county, the county clerk shall compute  
39 the total of the property taxes which would be levied upon such facility  
40 by all taxing subdivisions within which the facility is located if such prop-  
41 erty were taxable. *The valuation of the facility shall not be included in the*  
42 *computation of the adjusted valuation of a school district under the pro-*  
43 *visions of section 2, and amendments thereto.*

1 Sec. 42. K.S.A. 31-144 is hereby amended to read as follows: 31-144.  
2 (a) As used in this act, "school building" means any building or structure  
3 operated or used for any purpose by, or located upon the land of, any  
4 school district, community college district, area vocational school, area  
5 vocational-technical school, institution under the state board of regents  
6 or any private or nonpublic school, college or university, whether or not  
7 operated for profit. The term school building does not include within its  
8 meaning any single-family dwelling or duplex constructed as part of a  
9 vocational education program or construction trades class if such single-  
10 family dwelling or duplex is to be sold, after its construction, for private  
11 use.

12 (b) All school buildings shall be inspected at least once each year. In  
13 all cities of the first and second class in which there is a full-time fire  
14 chief or full-time fire inspector, the inspection of the school buildings  
15 shall be conducted by such chief or inspector. The chief or inspector shall  
16 report the findings from the inspection to the state fire marshal within  
17 30 days after such inspection. In all other cases, school buildings shall be  
18 inspected by the state fire marshal or the fire marshal's authorized assis-  
19 tants.

20 (c) The state fire marshal shall order the governing body having con-  
21 trol of any school building or facility thereof to correct any condition in  
22 such building or facility which is in violation of this act, or any condition  
23 which the fire marshal deems dangerous, or which in any way prevents a  
24 speedy exit from such building. After any such order is rendered, such  
25 governing body shall make the changes required to comply therewith. A  
26 board of education of any school district is hereby authorized to make  
27 expenditures from its general fund or capital outlay fund to comply with  
28 such order, or the board may issue no-fund warrants in such amounts as  
29 are necessary to pay expenses incurred in complying with such order.  
30 Such no-fund warrants shall be issued, registered, paid and redeemed  
31 and bear interest as provided by K.S.A. 79-2940, and amendments  
32 thereto, except that the approval of the state board of tax appeals shall  
33 not be required. Such warrants shall recite that they are issued by the  
34 board of education of the school district under authority of this act. Any  
35 board of education issuing warrants hereunder shall make a tax levy at  
36 the same time as other tax levies are made, after such warrants are issued,  
37 sufficient to pay such warrants and the interest thereon. *Moneys paid*  
38 *from funds obtained under authority of this subsection may be expended*  
39 *outside of and in addition to all of the limitations prescribed by the school*  
40 *district equalization act.*

41 (d) Whenever a board of education receives an order from the state  
42 fire marshal pursuant to subsection (c), the board, in lieu of repairing or  
43 remodeling the school building or facility as ordered by the state fire

1 marshal, may close such building or facility as an attendance center.  
2 Whenever any board of education finds that any such order of the state  
3 fire marshal involves a cost in excess of that which the board of education  
4 finds the school district can afford, or that the changes ordered are un-  
5 warranted or unnecessary, the board may petition for review of such order  
6 in the district court of the home county of such school district. Upon  
7 receiving such petition, the district court shall appoint three disinterested  
8 commissioners, one of whom shall be a licensed architect. The commis-  
9 sioners shall inspect the building or facility affected by the order and  
10 report to the court its findings of fact as to the necessity for the improve-  
11 ments or changes ordered by the state fire marshal, together with the  
12 estimated cost of each such improvement or change and such other rec-  
13 ommendations as the commissioners deem advisable. Upon receiving  
14 such findings of fact and recommendations, or any other evidence relating  
15 to the petition for review, the court shall enter its order affirming, re-  
16 versing or modifying the order of the state fire marshal. Such order of  
17 the court may be reviewed by the appellate courts in the same manner  
18 as other orders and judgments of the district court may be reviewed.

19 (e) Except as provided in subsection (d), any action of the state fire  
20 marshal pursuant to this section is subject to review in accordance with  
21 the act for judicial review and civil enforcement of agency actions.

22 Sec. 43. K.S.A. 72-978 is hereby amended to read as follows: 72-978.

23 (a) (1) In each school year, in accordance with appropriations for special  
24 education and related services provided under this act, each school district  
25 which has provided special education and related services in compliance  
26 with the provisions of this act shall be entitled to receive:

27 (A) Reimbursement for actual travel allowances paid to special teach-  
28 ers at not to exceed the rate specified under K.S.A. 75-3203, and amend-  
29 ments thereto, for each mile actually traveled during the school year in  
30 connection with duties in providing special education or related services  
31 for exceptional children; such reimbursement shall be computed by the  
32 state board by ascertaining the actual travel allowances paid to special  
33 teachers by the school district for the school year and shall be in an  
34 amount equal to 80% of such actual travel allowances;

35 (B) reimbursement in an amount equal to 80% of the actual travel  
36 expenses incurred for providing transportation for exceptional children to  
37 special education or related services; such reimbursement shall not be  
38 paid if such child has been counted in ~~determining the~~ *calculating the*  
39 ~~state transportation weighting of aid received by the district under the~~  
40 ~~provisions of the school district finance and quality performance act sec-~~  
41 ~~tion 5, and amendments thereto;~~

42 (C) reimbursement in an amount equal to 80% of the actual expenses  
43 incurred for the maintenance of an exceptional child at some place other

1 than the residence of such child for the purpose of providing special  
2 education or related services; such reimbursement shall not exceed \$600  
3 per exceptional child per school year; and

4 (D) except for those school districts entitled to receive reimburse-  
5 ment under subsection (b) or (c), after subtracting the amounts of re-  
6 imbursement under paragraphs (A), (B) and (C) of this subsection (a)  
7 from the total amount appropriated for special education and related  
8 services under this act, an amount which bears the same proportion to  
9 the remaining amount appropriated as the number of full-time equivalent  
10 special teachers who are qualified to provide special education or related  
11 services to exceptional children and are employed by the school district  
12 for approved special education or related services bears to the total num-  
13 ber of such qualified full-time equivalent special teachers employed by  
14 all school districts for approved special education or related services.

15 (2) Each special teacher who is qualified to assist in the provision of  
16 special education or related services to exceptional children shall be  
17 counted as  $\frac{2}{5}$  full-time equivalent special teacher who is qualified to pro-  
18 vide special education or related services to exceptional children.

19 (b) Each school district which has paid amounts for the provision of  
20 special education and related services under an interlocal agreement shall  
21 be entitled to receive reimbursement under subsection (a)(1)(D). The  
22 amount of such reimbursement for the district shall be the amount which  
23 bears the same relation to the aggregate amount available for reimburse-  
24 ment for the provision of special education and related services under the  
25 interlocal agreement, as the amount paid by such district in the current  
26 school year for provision of such special education and related services  
27 bears to the aggregate of all amounts paid by all school districts in the  
28 current school year who have entered into such interlocal agreement for  
29 provision of such special education and related services.

30 (c) Each contracting school district which has paid amounts for the  
31 provision of special education and related services as a member of a co-  
32 operative shall be entitled to receive reimbursement under subsection  
33 (a)(1)(D). The amount of such reimbursement for the district shall be the  
34 amount which bears the same relation to the aggregate amount available  
35 for reimbursement for the provision of special education and related serv-  
36 ices by the cooperative, as the amount paid by such district in the current  
37 school year for provision of such special education and related services  
38 bears to the aggregate of all amounts paid by all contracting school dis-  
39 tricts in the current school year by such cooperative for provision of such  
40 special education and related services.

41 (d) No time spent by a special teacher in connection with duties  
42 performed under a contract entered into by the Atchison juvenile cor-  
43 rectional facility, the Beloit juvenile correctional facility, the Larned ju-

1 venile correctional facility, or the Topeka juvenile correctional facility and  
2 a school district for the provision of special education services by such  
3 state institution shall be counted in making computations under this sec-  
4 tion.

5 Sec. 44. K.S.A. 72-1046b is hereby amended to read as follows: 72-  
6 1046b. (a) As used in this section:

7 (1) "School district" means a school district organized and operating  
8 under the laws of this state and no part of which is located in Johnson  
9 county, Sedgwick county, Shawnee county, or Wyandotte county.

10 (2) "Receiving school district" means a school district of nonresi-  
11 dence of a pupil.

12 (3) "Sending school district" means a school district of residence of  
13 a pupil.

14 (4) "Pupil" means a person who is enrolled and in attendance at  
15 school in a receiving school district and who (A) lives 10 or more miles  
16 from the attendance center the pupil would attend in a sending school  
17 district and nearer to an appropriate attendance center in a receiving  
18 school district or (B) is a member of the family of a pupil meeting the  
19 condition prescribed in subpart (A).

20 (5) "Member of the family" means a brother or sister of the whole  
21 or half blood or by adoption, a stepbrother or sister, and a foster brother  
22 or sister.

23 (b) The parent or legal guardian of any pupil may apply to the board  
24 of education of a sending school district on or before July 15 of the current  
25 school year for authority for such pupil to be furnished or provided trans-  
26 portation to school from the pupil's residence and from school to the  
27 pupil's residence by the receiving school district. The application shall be  
28 made upon forms prescribed by the state board of education.

29 (c) Upon receiving any application under this section, the board of  
30 education of a sending school district shall inquire of the receiving school  
31 district whether it is willing to furnish or provide transportation for the  
32 pupil named in the application. If the board of education of the sending  
33 school district determines that the receiving school district is willing to  
34 furnish or provide transportation for the pupil and the board of education  
35 of the sending school district and the board of education of the receiving  
36 school district agree that the pupil is a pupil as defined in subsection  
37 (a)(4)(A) or (B), the board of the sending school district shall issue an  
38 order authorizing the furnishing or provision of transportation by the  
39 receiving school district for the affected pupil to school from the pupil's  
40 residence and to the pupil's residence from school.

41 (d) Pupils attending school in a receiving school district under the  
42 provisions of this section shall be counted as regularly enrolled in and  
43 attending school in the receiving school district for the purpose of com-



1 putations, except computation of *state transportation weighting aid*, un-  
2 der the school district ~~finance and quality performance equalization~~ act  
3 and for the purposes of the statutory provisions contained in article 83 of  
4 chapter 72 of Kansas Statutes Annotated. No such pupil shall be charged  
5 for the costs of attendance at school in a receiving school district.

6 Sec. 45. K.S.A. 72-1398 is hereby amended to read as follows: 72-  
7 1398. (a) The national board for professional teaching standards certifi-  
8 cation incentive program is hereby established for the purpose of re-  
9 warding teachers who have attained certification from the national board.  
10 Teachers who have attained certification from the national board shall be  
11 issued a master teacher's certificate by the state board of education. A  
12 master teacher's certificate shall be valid for 10 years and renewable  
13 thereafter every 10 years through compliance with continuing education  
14 and professional development requirements prescribed by the state  
15 board. Teachers who have attained certification from the national board  
16 and who are employed by a school district shall be paid an incentive bonus  
17 in the amount of \$1,000 each school year, not exceeding 10 years, that  
18 the teacher remains employed by a school district and retains a valid  
19 master teacher's certificate.

20 (b) The board of education of each school district employing one or  
21 more national board certified teachers shall pay the incentive bonus to  
22 each such teacher in each school year that the teacher retains eligibility  
23 for such payment. Each board of education which has made payments of  
24 incentive bonuses to national board certified teachers under this subsec-  
25 tion may file an application with the state board of education for state aid  
26 and shall certify to the state board the amount of such payments. The  
27 application and certification shall be on a form prescribed and furnished  
28 by the state board, shall contain such information as the state board shall  
29 require and shall be filed at the time specified by the state board.

30 (c) In each school year, each school district employing one or more  
31 national board certified teachers is entitled to receive from appropriations  
32 for the national board for professional teaching standards certification  
33 incentive program an amount which is equal to the amount certified to  
34 the state board of education in accordance with the provisions of subsec-  
35 tion (b). The state board shall certify to the director of accounts and  
36 reports the amount due each school district. The director of accounts and  
37 reports shall draw warrants on the state treasurer payable to the treasurer  
38 of each school district entitled to payment under this section upon vouch-  
39 ers approved by the state board.

40 (d) Moneys received by a board of education under this section shall  
41 be deposited in the general fund of the school district. Moneys deposited  
42 in the general fund of the school district under this subsection shall be  
43 considered reimbursements to the district for the purpose of the school

1 district ~~finance and quality performance~~ *equalization* act and may be ex-  
2 pended whether the same have been budgeted or not.

3 (e) As used in this section, the term school district means any school  
4 district organized and operating under the laws of this state.

5 Sec. 46. K.S.A. 72-1414 is hereby amended to read as follows: 72-  
6 1414. (a) On or before January 1, 2001, the state board of education shall  
7 adopt rules and regulations for the administration of mentor teacher pro-  
8 grams and shall:

9 (1) Establish standards and criteria for evaluating and approving  
10 mentor teacher programs and applications of school districts for grants;

11 (2) evaluate and approve mentor teacher programs;

12 (3) establish criteria for determination of exemplary teaching ability  
13 of certificated teachers for qualification as mentor teachers;

14 (4) prescribe guidelines for the selection by boards of education of  
15 mentor teachers and for the provision by boards of education of training  
16 programs for mentor teachers;

17 (5) be responsible for awarding grants to school districts; and

18 (6) request of and receive from each school district which is awarded  
19 a grant for maintenance of a mentor teacher program reports containing  
20 information with regard to the effectiveness of the program.

21 (b) Subject to the availability of appropriations for mentor teacher  
22 programs maintained by school districts, and within the limits of any such  
23 appropriations, the state board of education shall determine the amount  
24 of grants to be awarded school districts by multiplying an amount not to  
25 exceed \$1,000 by the number of mentor teachers participating in the  
26 program maintained by a school district. The product is the amount of  
27 the grant to be awarded to the district. Upon receipt of a grant of state  
28 moneys for maintenance of a mentor teacher program, the amount of the  
29 grant shall be deposited in the general fund of the school district. Moneys  
30 deposited in the general fund of a school district under this subsection  
31 shall be considered reimbursements for the purpose of the school district  
32 ~~finance and quality performance~~ *equalization* act. The full amount of the  
33 grant shall be allocated among the mentor teachers employed by the  
34 school district so as to provide a mentor teacher with an annual stipend  
35 in an amount not to exceed \$1,000. Such annual stipend shall be over and  
36 above the regular salary to which the mentor teacher is entitled for the  
37 school year.

38 Sec. 47. K.S.A. 72-3703 is hereby amended to read as follows: 72-  
39 3703. (a) The board of education of any school district may develop,  
40 implement and maintain technology education programs, and may ac-  
41 quire equipment necessary for such programs.

42 (b) (1) There is hereby established in every school district a fund  
43 which shall be called the technology education fund. The technology ed-

1 ucation fund shall consist of all moneys deposited therein or transferred  
2 thereto in accordance with law. Except for an amount to pay a portion of  
3 the principal and interest on bonds issued by cities under the authority  
4 of K.S.A. 12-1774, and amendments thereto, for the financing of rede-  
5 velopment projects upon property located within the school district, the  
6 proceeds of any tax levied under ~~K.S.A. 72-3702, prior to its repeal by~~  
7 ~~this act section 32, and amendments thereto,~~ shall be paid to the school  
8 district making such levy and shall be deposited in the technology edu-  
9 cation fund of the school district.

10 (2) Any moneys in the technology education fund of any school dis-  
11 trict and any moneys received from issuance of bonds under authority of  
12 ~~K.S.A. 72-3704, prior to its repeal by this act section 32, and amendments~~  
13 ~~thereto,~~ may be used for the purpose of developing, implementing or  
14 enhancing technology education programs and for acquiring equipment  
15 necessary for such programs. The board of education of any school district  
16 is hereby authorized to invest any portion of the technology education  
17 fund of the school district which is not currently needed in investments  
18 authorized by K.S.A. 12-1675, and amendments thereto, in the manner  
19 prescribed therein or may invest the same in direct obligations of the  
20 United States government maturing or redeemable at par and accrued  
21 interest within three years from date of purchase, the principal and in-  
22 terest whereof is guaranteed by the government of the United States. All  
23 interest received on any such investment shall upon receipt thereof be  
24 credited to the technology education fund.

25 ~~(c) As used in this section and in K.S.A. 72-3710, and amendments~~  
26 ~~thereto, the term "technology education program" means a program to~~  
27 ~~incorporate electronic computer and communications technologies into~~  
28 ~~educational programs of the school district, including improvement and~~  
29 ~~integration of on-line information management and communications sys-~~  
30 ~~tems in all application areas.~~

31 Sec. 48. K.S.A. 72-5333b is hereby amended to read as follows: 72-  
32 5333b. (a) The unified school district maintaining and operating a school  
33 on the Fort Leavenworth military reservation, being unified school dis-  
34 trict No. 207 of Leavenworth county, state of Kansas, shall have a gov-  
35 erning body, which shall be known as the "Fort Leavenworth school dis-  
36 trict board of education" and which shall consist of three members who  
37 shall be appointed by, and serve at the pleasure of the commanding gen-  
38 eral of Fort Leavenworth. One member of the board shall be the presi-  
39 dent and one member shall be the vice-president. The commanding gen-  
40 eral, when making any appointment to the board, shall designate which  
41 of the offices the member so appointed shall hold. Except as otherwise  
42 expressly provided in this section, the district board and the officers  
43 thereof shall have and may exercise all the powers, duties, authority and

1 jurisdiction imposed or conferred by law on unified school districts and  
2 boards of education thereof, except such school district shall not offer or  
3 operate any of grades 10 through 12.

4 (b) The board of education of the school district shall not have the  
5 power to issue bonds.

6 (c) Except as otherwise expressly provided in this subsection, the pro-  
7 visions of the school district ~~finance and quality performance~~ *equalization*  
8 *act and 72-6439, and amendments thereto*, apply to the school district.  
9 As applied to the school district, the terms local effort and federal impact  
10 aid shall not include any moneys received by the school district under  
11 subsection (3)(d)(2)(b) of public law 81-874. Any such moneys received  
12 by the school district shall be deposited in the general fund of the school  
13 district or, at the discretion of the board of education, in the capital outlay  
14 fund of the school district.

15 Sec. 49. K.S.A. 72-5390 is hereby amended to read as follows: 72-  
16 5390. (a) The board of education of any school district may prescribe,  
17 assess and collect fees and supplemental charges for:

18 (1) The use, rental or purchase by pupils of any of the items desig-  
19 nated in K.S.A. 72-5389, and amendments thereto, to offset, in part or in  
20 total, the expense of purchasing such items; and

21 (2) participation in activities, or the use of facilities, materials and  
22 equipment, which participation or use is not mandatory, but optional to  
23 pupils, whether incidental to curricular, extracurricular or other school-  
24 related activities.

25 (b) Except as otherwise provided in this section, moneys received by  
26 a board of education under this section shall be deposited in the general  
27 fund of the school district and shall be considered reimbursements to the  
28 district for the purpose of the school district ~~finance and quality perform-~~  
29 ~~ance~~ *equalization* act and may be expended whether the same have been  
30 budgeted or not and amounts so expended shall not be considered op-  
31 erating expenses.

32 (c) Moneys received by a board of education under this section for  
33 the use, rental or purchase by pupils of any of the items designated in  
34 paragraph (a) of K.S.A. 72-5389, and amendments thereto, may be de-  
35 posited in the revolving fund established by the board for the purpose of  
36 purchasing textbooks under the provisions of article 41 of chapter 72 of  
37 Kansas Statutes Annotated, and the board may expend moneys from such  
38 revolving fund for the purpose of purchasing the items.

39 (d) The board of education may establish a revolving fund for the  
40 purpose of purchasing any of the items designated in paragraphs (b)  
41 through (e) of K.S.A. 72-5389, and amendments thereto, and moneys  
42 received by the board of education under this section for use, rental or  
43 purchase by pupils of any of the items may be deposited in such revolving

1 fund.

2 Sec. 50. K.S.A. 72-6622 is hereby amended to read as follows: 72-  
3 6622. In the event that all of the property acquired by any two cities  
4 under the provisions of K.S.A. 3-404 *et seq.* is included within the territory  
5 of a unified school district in which only one of such cities is located:

6 (a) One-half of the assessed valuation of such property shall be as-  
7 signed to each of the two school districts in which such cities are located  
8 for the purposes of determining the assessed valuation of each district for  
9 (1) entitlement to ~~supplemental general~~ state aid under the school district  
10 ~~finance and quality performance equalization~~ act, and (2) entitlement to  
11 payment from the school district capital improvements fund;

12 (b) The revenue to be received by each district under subsection (c)  
13 shall be used as a receipt by such district in computing its ad valorem tax  
14 requirement for each tax levy fund; and

15 (c) Such property shall be subject to taxation for school purposes at  
16 a rate equal to the aggregate of all rates imposed for school purposes  
17 upon property located within the school district in which such property  
18 is located, but one-half of the proceeds derived from such levy shall be  
19 allocated to each of the two school districts in which such cities are lo-  
20 cated.

21 Sec. 51. K.S.A. 72-6757 is hereby amended to read as follows: 72-  
22 6757. (a) As used in this section:

23 (1) "Receiving school district" means a school district of nonresi-  
24 dence of a pupil who attends school in such school district.

25 (2) "Sending school district" means a school district of residence of  
26 a pupil who attends school in a school district not of the pupil's residence.

27 (b) The board of education of any school district may make and enter  
28 into contracts with the board of education of any receiving school district  
29 located in this state for the purpose of providing for the attendance of  
30 pupils at school in the receiving school district.

31 (c) The board of education of any school district may make and enter  
32 into contracts with the governing authority of any accredited school dis-  
33 trict located in another state for the purpose of providing for the attend-  
34 ance of pupils from this state at school in such other state or for the  
35 attendance of pupils from such other state at school in this state.

36 (d) Pupils attending school in a receiving school district in accordance  
37 with a contract authorized by this section and made and entered into by  
38 such receiving school district with a sending school district located in this  
39 state shall be counted as regularly enrolled in and attending school in the  
40 sending school district for the purpose of computations under the school  
41 district ~~finance and quality performance equalization~~ act.

42 (e) Any contract made and entered into under authority of this sec-  
43 tion is subject to the following conditions:

1 (1) The contract shall be for the benefit of pupils who reside at in-  
2 convenient or unreasonable distances from the schools maintained by the  
3 sending school district or for pupils who, for any other reason deemed  
4 sufficient by the board of education of the sending school district, should  
5 attend school in a receiving school district;

6 (2) the contract shall make provision for the payment of tuition by  
7 the sending school district to the receiving school district;

8 (3) if a sending school district is located in this state and the receiving  
9 school district is located in another state, the amount of tuition provided  
10 to be paid for the attendance of a pupil or pupils at school in the receiving  
11 school district shall not exceed  $\frac{1}{2}$  of the amount of the budget per pupil  
12 of the sending school district under the school district ~~finance and quality~~  
13 ~~performance~~ *equalization* act for the current school year; and

14 (4) the contract shall make provision for transportation of pupils to  
15 and from the school attended on every school day.

16 (f) Amounts received pursuant to contracts made and entered into  
17 under authority of this section by a school district located in this state for  
18 enrollment and attendance of pupils at school in regular educational pro-  
19 grams shall be deposited in the general fund of the school district.

20 (g) The provisions of subsection (e)(3) do not apply to unified school  
21 district No. 104, Jewell county.

22 (h) The provisions of this section do not apply to contracts made and  
23 entered into under authority of the special education for exceptional chil-  
24 dren act.

25 (i) The provisions of this section are deemed to be alternative to the  
26 provisions of K.S.A. 72-8233, and amendments thereto, and no procedure  
27 or authorization under K.S.A. 72-8233, and amendments thereto, shall be  
28 limited by the provisions of this section.

29 Sec. 52. K.S.A. 72-8187 is hereby amended to read as follows: 72-  
30 8187. (a) In each school year, to the extent that appropriations are avail-  
31 able, each school district which has provided educational services for pu-  
32 pils residing at the Flint Hills job corps center or for pupils confined in  
33 a juvenile detention facility is eligible to receive a grant of state moneys  
34 in an amount to be determined by the state board of education.

35 (b) In order to be eligible for a grant of state moneys provided for by  
36 this section, each school district which has provided educational services  
37 for pupils residing at the Flint Hills job corps center or for pupils confined  
38 in a juvenile detention facility shall submit to the state board of education  
39 an application for a grant and shall certify the amount expended, and not  
40 reimbursed or otherwise financed, in the school year for the services  
41 provided. The application and certification shall be prepared in such form  
42 and manner as the state board shall require and shall be submitted at a  
43 time to be determined and specified by the state board. Approval by the

1 state board of applications for grants of state moneys is prerequisite to  
2 the award of grants.

3 (c) Each school district which is awarded a grant under this section  
4 shall make such periodic and special reports of statistical and financial  
5 information to the state board as it may request.

6 (d) All moneys received by a school district under authority of this  
7 section shall be deposited in the general fund of the school district and  
8 shall be considered reimbursement of the district for the purpose of the  
9 school district ~~finance and quality performance~~ *equalization* act.

10 (e) The state board of education shall approve applications of school  
11 districts for grants, determine the amount of grants and be responsible  
12 for payment of grants to school districts. In determining the amount of a  
13 grant which a school district is eligible to receive, the state board shall  
14 compute the amount of state financial aid the district would have received  
15 on the basis of enrollment of pupils residing at the Flint Hills job corps  
16 center or confined in a juvenile detention facility if such pupils had been  
17 counted as two pupils under the school district ~~finance and quality per-~~  
18 ~~formance~~ *equalization* act and compare such computed amount to the  
19 amount certified by the district under subsection (b). The amount of the  
20 grant the district is eligible to receive shall be an amount equal to the  
21 lesser of the amount computed under this subsection or the amount cer-  
22 tified under subsection (b). If the amount of appropriations for the pay-  
23 ment of grants under this section is insufficient to pay in full the amount  
24 each school district is determined to be eligible to receive for the school  
25 year, the state board shall prorate the amount appropriated among all  
26 school districts which are eligible to receive grants of state moneys in  
27 proportion to the amount each school district is determined to be eligible  
28 to receive.

29 (f) As used in this section:

30 (1) "Enrollment" means the number of pupils who are residing at the  
31 Flint Hills job corps center or who are confined in a juvenile detention  
32 facility and for whom a school district is providing educational services  
33 on September 20, on November 20, or on April 20 of a school year,  
34 whichever is the greatest number of pupils; and

35 (2) "juvenile detention facility" shall have the meaning ascribed  
36 thereto by K.S.A. 72-6407, and amendments thereto.

37 Sec. 53. K.S.A. 72-8223 is hereby amended to read as follows: 72-  
38 8223. (a) The secretary of social and rehabilitation services shall pay tui-  
39 tion to the board of education of any school district for children in any  
40 institution under the jurisdiction of the secretary who attend any of the  
41 schools of such school district. The amount of tuition shall be determined  
42 on the basis of the average operating cost per pupil of the school district,  
43 less the proportionate amount of state aid received by such school district

1 as determined by the state board of education.

2 (b) Payments of tuition received under this section by the board of  
3 education of any school district for attendance of children at school in  
4 regular educational programs shall be deposited in the general fund of  
5 the school district and considered as reimbursements of the district for  
6 the purpose of the school district ~~finance and quality performance equal-~~  
7 *ization* act.

8 Sec. 54. K.S.A. 72-8230 is hereby amended to read as follows: 72-  
9 8230. (a) In the event the boards of education of any two or more school  
10 districts enter into a school district interlocal cooperation agreement for  
11 the purpose of jointly and cooperatively performing any of the services,  
12 duties, functions, activities, obligations or responsibilities which are au-  
13 thorized or required by law to be performed by school districts of this  
14 state, the following conditions shall apply:

15 (1) A school district interlocal cooperation agreement shall establish  
16 a board of directors which shall be responsible for administering the joint  
17 or cooperative undertaking. The agreement shall specify the organization  
18 and composition of and manner of appointment to the board of directors.  
19 Only members of boards of education of school districts party to the  
20 agreement shall be eligible for membership on the board of directors.  
21 The terms of office of members of the board of directors shall expire  
22 concurrently with their terms as board of education members. Vacancies  
23 in the membership of the board of directors shall be filled within 30 days  
24 from the date of the vacancy in the manner specified in the agreement.

25 (2) A school district interlocal cooperation agreement may provide  
26 for the establishment and composition of an executive board. The mem-  
27 bers of the executive board, if established, shall be selected by the board  
28 of directors from its membership. The executive board shall exercise the  
29 powers, have the responsibilities, and perform the duties and functions  
30 of the board of directors to the extent authority to do so is delegated by  
31 the board of directors.

32 (3) A school district interlocal cooperation agreement shall be effec-  
33 tive only after approval by the state board of education.

34 (4) A school district interlocal cooperation agreement shall be subject  
35 to change or termination by the legislature.

36 (5) The duration of a school district interlocal cooperation agreement  
37 for joint or cooperative action in performing any of the services, duties,  
38 functions, activities, obligations or responsibilities, other than the provi-  
39 sion of special education services, which are authorized or required by  
40 law to be performed by school districts of this state, shall be for a term  
41 of at least three years but not exceeding five years.

42 (6) (A) The duration of a school district interlocal cooperation agree-  
43 ment for joint or cooperative action in providing special education serv-



1 ices shall be perpetual unless the agreement is partially or completely  
2 terminated in accordance with this provision. This provision applies to  
3 every school district interlocal cooperation agreement for the provision  
4 of special education services entered into under authority of this section  
5 after the effective date of this act and to every such agreement entered  
6 into under this section prior to the effective date of this act, and extant  
7 on the effective date of this act, regardless of any provisions in such an  
8 agreement to the contrary.

9 (B) Partial termination of a school district interlocal cooperation  
10 agreement for the provision of special education services made and en-  
11 tered into by the boards of three or more school districts may be accom-  
12 plished only upon petition for withdrawal from the agreement by a con-  
13 tracting school district to the other contracting school districts and  
14 approval by the state board of written consent to the petition by such  
15 other school districts or upon order of the state board after appeal to it  
16 by a school district from denial of consent to a petition for withdrawal  
17 and hearing thereon conducted by the state board. The state board shall  
18 consider all the testimony and evidence brought forth at the hearing and  
19 issue an order approving or disapproving withdrawal by the school district  
20 from the agreement.

21 (C) Complete termination of a school district interlocal cooperation  
22 agreement for the provision of special education services made and en-  
23 tered into by the boards of two school districts may be accomplished upon  
24 approval by the state board of a joint petition made to the state board for  
25 termination of the agreement by both of the contracting school districts  
26 after adoption of a resolution to that effect by each of the contracting  
27 school districts or upon petition for withdrawal from the agreement made  
28 by a contracting school district to the other contracting school district and  
29 approval by the state board of written consent to the petition by such  
30 other school district or upon order of the state board after appeal to it by  
31 a school district from denial of consent to a petition for withdrawal and  
32 hearing thereon conducted by the state board. The state board shall con-  
33 sider all the testimony and evidence brought forth at the hearing and  
34 issue an order approving or disapproving withdrawal by the school district  
35 from the agreement.

36 (D) Complete termination of a school district interlocal cooperation  
37 agreement for the provision of special education services made and en-  
38 tered into by the boards of three or more school districts may be accom-  
39 plished only upon approval by the state board of a joint petition made to  
40 the state board for termination of the agreement by not less than  $\frac{2}{3}$  of  
41 the contracting school districts after adoption of a resolution to that effect  
42 by each of the contracting school districts seeking termination of the  
43 agreement. The state board shall consider the petition and approve or

1 disapprove termination of the agreement.

2 (E) The state board shall take such action in approving or disapprov-  
3 ing the complete or partial termination of a school district interlocal co-  
4 operation agreement for the provision of special education services as the  
5 state board deems to be in the best interests of the involved school dis-  
6 tricts and of the state as a whole in the provision of special education  
7 services for exceptional children. Whenever the state board has disap-  
8 proved the complete or partial termination of such an agreement, no  
9 further action with respect to such agreement shall be considered or taken  
10 by the state board for a period of not less than three years.

11 (7) A school district interlocal cooperation agreement shall specify  
12 the method or methods to be employed for disposing of property upon  
13 partial or complete termination.

14 (8) Within the limitations provided by law, a school district interlocal  
15 cooperation agreement may be changed or modified by affirmative vote  
16 of not less than  $\frac{2}{3}$  of the contracting school districts.

17 (b) Except as otherwise specifically provided in this subsection, any  
18 power or powers, privileges or authority exercised or capable of exercise  
19 by any school district of this state, or by any board of education thereof,  
20 may be jointly exercised pursuant to the provisions of a school district  
21 interlocal cooperation agreement. No power or powers, privileges or au-  
22 thority with respect to the levy and collection of taxes, the issuance of  
23 bonds, or the purposes and provisions of the school district ~~finance and~~  
24 ~~quality performance equalization~~ act or title I of public law 874 shall be  
25 created or effectuated for joint exercise pursuant to the provisions of a  
26 school district interlocal cooperation agreement.

27 (c) Payments from the general fund of each school district which  
28 enters into any school district interlocal cooperation agreement for the  
29 purpose of financing the joint or cooperative undertaking provided for by  
30 the agreement shall be operating expenses.

31 (d) Upon partial termination of a school district interlocal cooperation  
32 agreement, the board of directors established under a renegotiated agree-  
33 ment thereof shall be the successor in every respect to the board of di-  
34 rectors established under the former agreement.

35 (e) Nothing contained in this section shall be construed to abrogate,  
36 interfere with, impair, qualify or affect in any manner the exercise and  
37 enjoyment of all of the powers, privileges and authority conferred upon  
38 school districts and boards of education thereof by the provisions of the  
39 interlocal cooperation act, except that boards of education and school  
40 districts are required to comply with the provisions of this section when  
41 entering into an interlocal cooperation agreement that meets the defini-  
42 tion of school district interlocal cooperation agreement.

43 (f) As used in this section:

1 (1) "School district interlocal cooperation agreement" means an  
2 agreement which is entered into by the boards of education of two or  
3 more school districts pursuant to the provisions of the interlocal coop-  
4 eration act.

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

6 Sec. 55. K.S.A. 72-8233 is hereby amended to read as follows: 72-  
7 8233. (a) In accordance with the provisions of this section, the boards of  
8 education of any two or more unified school districts may make and enter  
9 into agreements providing for the attendance of pupils residing in one  
10 school district at school in kindergarten or any of the grades one through  
11 12 maintained by any such other school district. The boards of education  
12 may also provide by agreement for the combination of enrollments for  
13 kindergarten or one or more grades, courses or units of instruction.

14 (b) Prior to entering into any agreement under authority of this sec-  
15 tion, the board of education shall adopt a resolution declaring that it has  
16 made a determination that such an agreement should be made and that  
17 the making and entering into of such an agreement would be in the best  
18 interests of the educational system of the school district. Any such agree-  
19 ment is subject to the following conditions:

20 (1) The agreement may be for any term not exceeding a term of five  
21 years.

22 (2) The agreement shall be subject to change or termination by the  
23 legislature.

24 (3) Within the limitations provided by law, the agreement may be  
25 changed or terminated by mutual agreement of the participating boards  
26 of education.

27 (4) The agreement shall make provision for transportation of pupils  
28 to and from the school attended on every school day, for payment or  
29 sharing of the costs and expenses of pupil attendance at school, and for  
30 the authority and responsibility of the participating boards of education.

31 (c) Provision by agreements entered into under authority of this sec-  
32 tion for the attendance of pupils at school in a school district of nonres-  
33 idence of such pupils shall be deemed to be compliance with the kinder-  
34 garden, grade, course and units of instruction requirements of law.

35 (d) The board of education of any school district which enters into  
36 an agreement under authority of this section for the attendance of pupils  
37 at school in another school district may discontinue kindergarten or any  
38 or all of the grades, courses and units of instruction specified in the agree-  
39 ment for attendance of pupils enrolled in kindergarten or any such grades,  
40 courses and units of instruction at school in such other school district.  
41 Upon discontinuing kindergarten or any grade, course or unit of instruc-  
42 tion under authority of this subsection, the board of education may close  
43 any school building or buildings operated or used for attendance by pupils

1 enrolled in such discontinued kindergarten, grades, courses or units of  
2 instruction. The closing of any school building under authority of this  
3 subsection shall require a majority vote of the members of the board of  
4 education and shall require no other procedure or approval.

5 (e) Pupils attending school in a school district of nonresidence of such  
6 pupils in accordance with an agreement made and entered into under  
7 authority of this section shall be counted as regularly enrolled in and  
8 attending school in the school district of residence of such pupils for the  
9 purpose of computations under the school district ~~finance and quality~~  
10 ~~performance~~ *equalization* act.

11 (f) Pupils who satisfactorily complete grade 12 while in attendance at  
12 school in a school district of nonresidence of such pupils in accordance  
13 with the provisions of an agreement entered into under authority of this  
14 section shall be certified as having graduated from the school district of  
15 residence of such pupils unless otherwise provided for by the agreement.

16 Sec. 56. K.S.A. 72-8236 is hereby amended to read as follows: 72-  
17 8236. (a) The board of education of any school district may: (1) Establish,  
18 operate and maintain a child care facility; (2) enter into cooperative or  
19 interlocal agreements with one or more other boards for the establish-  
20 ment, operation and maintenance of a child care facility; (3) contract with  
21 private, nonprofit corporations or associations or with any public or pri-  
22 vate agency or institution, whether located within or outside the state, for  
23 the establishment, operation and maintenance of a child care facility; and  
24 (4) prescribe and collect fees for providing care at a child care facility.

25 (b) Fees for providing care at a child care facility established under  
26 authority of this section shall be prescribed and collected only to recover  
27 the costs incurred as a result of and directly attributable to the establish-  
28 ment, operation and maintenance of the child care facility. Revenues from  
29 fees collected by a board under this section shall be deposited in the  
30 general fund of the school district and shall be considered reimburse-  
31 ments to the district for the purpose of the school district ~~finance and~~  
32 ~~quality performance~~ *equalization* act and may be expended whether the  
33 same have been budgeted or not and amounts so expended shall not be  
34 considered operating expenses.

35 (c) Every school district which establishes, operates and maintains a  
36 child care facility shall be subject to the provisions contained in article 5  
37 of chapter 65 of Kansas Statutes Annotated.

38 (d) As used in this section, the term "child" means any child who is  
39 three years of age or older, and any infant or toddler whose parent or  
40 parents are pupils or employees of a school district which establishes,  
41 operates and maintains, or cooperates in the establishment, operation and  
42 maintenance of, a child care facility under authority of this act.

43 Sec. 57. K.S.A. 72-8302 is hereby amended to read as follows: 72-

1 8302. (a) The board of education of a school district may provide or  
2 furnish transportation for pupils who are enrolled in the school district  
3 to or from any school of the school district or to or from any school of  
4 another school district attended by such pupils in accordance with the  
5 provisions of an agreement entered into under authority of K.S.A. 72-  
6 8233, and amendments thereto.

7 (b) (1) When any or all of the conditions specified in this provision  
8 exist, the board of education of a school district shall provide or furnish  
9 transportation for pupils who reside in the school district and who attend  
10 any school of the school district or who attend any school of another  
11 school district in accordance with the provisions of an agreement entered  
12 into under authority of K.S.A. 72-8233, and amendments thereto. The  
13 conditions which apply to the requirements of this provision are as fol-  
14 lows:

15 (A) The residence of the pupil is inside or outside the corporate limits  
16 of a city, the school building attended is outside the corporate limits of a  
17 city and the school building attended is more than 2 ½ miles by the  
18 usually traveled road from the residence of the pupil; or

19 (B) the residence of the pupil is outside the corporate limits of a city,  
20 the school building attended is inside the corporate limits of a city and  
21 the school building attended is more than 2 ½ miles by the usually trav-  
22 eled road from the residence of the pupil; or

23 (C) the residence of the pupil is inside the corporate limits of one  
24 city, the school building attended is inside the corporate limits of a dif-  
25 ferent city and the school building attended is more than 2 ½ miles by  
26 the usually traveled road from the residence of the pupil.

27 (2) The provisions of this subsection are subject to the provisions of  
28 subsections (c) and (d).

29 (c) The board of education of every school district is authorized to  
30 adopt rules and regulations to govern the conduct, control and discipline  
31 of all pupils while being transported in school buses. The board may  
32 suspend or revoke the transportation privilege or entitlement of any pupil  
33 who violates any rules and regulations adopted by the board under au-  
34 thority of this subsection.

35 (d) The board of education of every school district may suspend or  
36 revoke the transportation privilege or entitlement of any pupil who is  
37 detained at school at the conclusion of the school day for violation of any  
38 rules and regulations governing pupil conduct or for disobedience of an  
39 order of a teacher or other school authority. Suspension or revocation of  
40 the transportation privilege or entitlement of any pupil specified in this  
41 subsection shall be limited to the school day or days on which the pupil  
42 is detained at school. The provisions of this subsection do not apply to  
43 any pupil who has been determined to be an exceptional child, except

1 gifted children, under the provisions of the special education for excep-  
2 tional children act.

3 (e) (1) Subject to the limitations specified in this subsection, the  
4 board of education of any school district may prescribe and collect fees  
5 to offset, totally or in part, the costs incurred for the provision or fur-  
6 nishing of transportation for pupils. The limitations which apply to the  
7 authorization granted by this subsection are as follows:

8 (A) Fees for the provision or furnishing of transportation for pupils  
9 shall be prescribed and collected only to recover the costs incurred as a  
10 result of and directly attributable to the provision or furnishing of trans-  
11 portation for pupils and only to the extent that such costs are not reim-  
12 bursed from any other source provided by law;

13 (B) fees for the provision or furnishing of transportation may not be  
14 assessed against or collected from any pupil who is counted in determin-  
15 ing the *state* transportation ~~weighting aid~~ of the school district under the  
16 provisions of the school district ~~finance and quality performance equali-~~  
17 *zation* act or any pupil who is determined to be a child with disabilities  
18 under the provisions of the special education for exceptional children act  
19 or any pupil who is eligible for free or reduced price meals under the  
20 national school lunch act or any pupil who is entitled to transportation  
21 under the provisions of subsection (a) of K.S.A. 72-8306, and amend-  
22 ments thereto, and who resides 2 ½ miles or more by the regular route  
23 of a school bus from the school attended;

24 (C) fees for the provision or furnishing of transportation for pupils in  
25 accordance with the provisions of an agreement entered into under au-  
26 thority of K.S.A. 72-8233 or 72-8307, and amendments thereto, shall be  
27 controlled by the provisions of the agreement.

28 (2) All moneys received by a school district from fees collected under  
29 this subsection shall be deposited in the transportation fund of the district.

30 Sec. 58. K.S.A. 72-8309 is hereby amended to read as follows: 72-  
31 8309. (a) The board of education of a school district shall not furnish or  
32 provide transportation for pupils or students who reside in another school  
33 district except in accordance with the written consent of the board of  
34 education of the school district in which such pupil or student resides, or  
35 in accordance with an order issued by a board of education under the  
36 provisions of K.S.A. 72-1046b, and amendments thereto, or in accordance  
37 with the provisions of an agreement entered into under authority of  
38 K.S.A. 72-8233, and amendments thereto.

39 (b) A school district may transport a nonresident pupil or student if  
40 such pupil or student boards the school bus within the boundaries or on  
41 the boundary of the transporting school district. To the extent that the  
42 provisions of this subsection conflict with the provisions of subsection (a),  
43 the provisions of subsection (a) shall control.

1 (c) No pupil or student who is furnished or provided transportation  
2 by a school district which is not the school district in which the pupil or  
3 student resides shall be counted in the computation of the school district's  
4 *state* transportation ~~weighting aid~~ under ~~article 64 of chapter 72 of Kansas~~  
5 ~~Statutes Annotated~~ *the school district equalization act*.

6 Sec. 59. K.S.A. 72-8316 is hereby amended to read as follows: 72-  
7 8316. (a) Any board of education, pursuant to a policy developed and  
8 adopted by it, may provide for the use of district-owned or leased school  
9 buses when such buses are not being used for regularly required school  
10 purposes. The policy may provide for:

11 (1) (A) Transporting parents and other adults to or from school-re-  
12 lated functions or activities, (B) transporting pupils to or from functions  
13 or activities sponsored by organizations, the membership of which is prin-  
14 cipally composed of children of school age, and (C) transporting persons  
15 engaged in field trips in connection with their participation in an adult  
16 education program maintained by the transporting school district or by  
17 any other school district, within or outside the boundaries of the trans-  
18 porting school district; and

19 (2) contracting with (A) the governing body of any township, city or  
20 county for transportation of individuals, groups or organizations, (B) the  
21 governing authority of any nonpublic school for transportation of pupils  
22 attending such nonpublic school to or from interschool or intraschool  
23 functions or activities, (C) the board of trustees of any community college  
24 for transportation of students enrolled in such community college to or  
25 from attendance at class at the community college or to and from func-  
26 tions or activities of the community college, (D) a public recreation com-  
27 mission established and operated under the laws of this state, for any  
28 purposes related to the operation of the recreation commission and all  
29 programs and services thereof, (E) the board of education of any other  
30 school district for transportation, on a cooperative and shared-cost basis,  
31 of pupils, school personnel, parents and other adults to or from school-  
32 related functions or activities, or (F) a four-year college or university, area  
33 vocational school or area vocational-technical school for transportation of  
34 students to or from attendance at class at the four-year college or uni-  
35 versity, area vocational school or area vocational-technical school or for  
36 transportation of students, alumni and other members of the public to or  
37 from functions or activities of the four-year college or university, area  
38 vocational school or area vocational-technical school.

39 (b) The costs related to the use of school buses under authority of  
40 this section shall not be considered in determining the *state* transportation  
41 ~~weighting aid~~ of a school district under ~~article 64 of chapter 72 of Kansas~~  
42 ~~Statutes Annotated~~ *the school district equalization act*.

43 (c) Transportation fees may be charged by the board to offset, totally

1 or in part, the costs incurred for the use of school buses under authority  
2 of this section.

3 (d) Any revenues received by a board of education as transportation  
4 fees or under any contract entered into pursuant to this section shall be  
5 deposited in the transportation fund of the district and may be expended  
6 whether the same have been budgeted or not.

7 (e) The provisions of subsection (c) of K.S.A. 8-1556, and amend-  
8 ments thereto, apply to the use of school buses under authority of this  
9 section.

10 Sec. 60. K.S.A. 72-9504 is hereby amended to read as follows: 72-  
11 9504. The state board may adopt rules and regulations for the adminis-  
12 tration of this act and shall:

13 (a) Prescribe and adopt criteria and procedures for assessment and  
14 identification of limited English proficient pupils including identification  
15 of the specific educational deficiencies of such pupils;

16 (b) establish standards and criteria for procedures, activities and serv-  
17 ices to be provided in a program to develop the English language skills  
18 and to reduce the educational deficiencies of limited English proficient  
19 pupils including entry and exit procedures based on the English language  
20 proficiency of such pupils; and

21 (c) establish standards and criteria for reviewing, evaluating and ap-  
22 proving school district programs *and applications of boards for state aid.*

23 Sec. 61. K.S.A. 74-32,141 is hereby amended to read as follows: 74-  
24 32,141. (a) On July 1, 1999, the technical colleges, area vocational schools  
25 and area vocational-technical schools established and existing under the  
26 laws of this state shall be and hereby are transferred from the supervision  
27 of the state board of education to supervision and coordination by the  
28 state board of regents. The technical colleges, area vocational schools and  
29 area vocational-technical schools shall continue to be operated, managed  
30 and controlled by governing boards as provided for in article 44 of chapter  
31 72 of Kansas Statutes Annotated. The state board of regents shall exercise  
32 such supervision and coordination of the operation, management and con-  
33 trol of technical colleges, area vocational schools and area vocational-  
34 technical schools as may be prescribed by law.

35 (b) On July 1, 1999, all of the powers, duties, functions, records and  
36 property of the state board of education relating to operations of technical  
37 colleges, area vocational schools and area vocational-technical schools  
38 shall be and are hereby transferred to and conferred and imposed upon  
39 the state board of regents.

40 (c) On and after July 1, 1999, the state board of regents shall be the  
41 successor in every way to the powers, duties and functions of the state  
42 board of education relating to operations of technical colleges, area vo-  
43 cational schools and area vocational-technical schools in which the same



1 were vested prior to July 1, 1999. Every act performed by the state board  
2 of regents shall be deemed to have the same force and effect as if per-  
3 formed by the state board of education in which such functions were  
4 vested prior to July 1, 1999.

5 (d) On and after July 1, 1999, whenever the state board of education,  
6 or words of like effect, is referred to or designated by a statute, contract  
7 or other document relating to operations of technical colleges, area vo-  
8 cational schools or area vocational-technical schools, such reference or  
9 designation shall be deemed to apply to the state board of regents estab-  
10 lished.

11 (e) All rules and regulations, and all orders and directives of the state  
12 board of education relating to operations of technical colleges, area vo-  
13 cational schools and area vocational-technical schools which are in exis-  
14 tence on July 1, 1999, shall continue to be effective and shall be deemed  
15 to be the duly adopted rules and regulations or orders and directives of  
16 the state board of regents until revised, amended, revoked or nullified  
17 pursuant to law.

18 (f) The unexpended balance of any appropriation for and any funds  
19 available to the state board of education for purposes relating to opera-  
20 tions of technical colleges, area vocational schools and area vocational-  
21 technical schools shall be transferred to the state board of regents on July  
22 1, 1999.

23 (g) On and after July 1, 1999, all books, records and papers of the  
24 governing boards of technical colleges, area vocational schools and area  
25 vocational-technical schools shall be open and available, at all reasonable  
26 times, to the state board of regents and its designated officers, employees  
27 and agents.

28 (h) Except as otherwise specifically provided in this act, the transfer  
29 of supervision of the technical colleges, area vocational schools and area  
30 vocational-technical schools from the state board of education to super-  
31 vision and coordination by the state board of regents shall not be con-  
32 strued in any manner so as to change or affect the operation, management  
33 and control of any technical college, area vocational school or area voca-  
34 tional-technical school or to change or affect any existing power, duty or  
35 function of the governing board of any technical college, area vocational  
36 school or area vocational-technical school with respect to such operation,  
37 management and control.

38 (i) For the purposes of the school district ~~finance and quality per-~~  
39 ~~formance~~ *equalization* act, the term approved vocational education pro-  
40 gram means in the case of vocational education programs offered and  
41 provided in the area vocational schools, the area vocational-technical  
42 schools, and the technical colleges, the state board of regents; and in the  
43 case of vocational education programs offered and provided in the high

1 schools of a school district, the state board of education.

2 Sec. 62. K.S.A. 79-2929a is hereby amended to read as follows: 79-  
3 2929a. *(a) Subject to the provisions of subsection (b), the governing body*  
4 *of any taxing subdivision or municipality which is subject to the budget*  
5 *law provisions of K.S.A. 79-2925 to 79-2936, inclusive, and amendments*  
6 *thereto, which proposes to amend its adopted current budget during the*  
7 *year in which such budget is in effect, shall be subject to the same pub-*  
8 *lication, notice and public hearing requirements as is required by K.S.A.*  
9 *79-2929, and amendments thereto, for the adoption of the original budget*  
10 *and, in addition thereto, such published budget shall show any proposed*  
11 *changes in the amount of expenditures, by fund. Any proposed increase*  
12 *in expenditures shall be balanced by previously unbudgeted increases in*  
13 *revenue other than ad valorem property taxes. A copy of the adopted*  
14 *amended budget shall be filed with the county clerk and with the director*  
15 *of accounts and reports.*

16 *(b) The board of education of a school district shall not amend its*  
17 *legally adopted budget of operating expenses during the school year in*  
18 *which such budget is in effect unless the state board of tax appeals au-*  
19 *thorizes an increase in such budget as provided under the school district*  
20 *equalization act.*

21 Sec. 63. K.S.A. 12-1677, 12-1742, 31-144, 72-978, 72-1046b, 72-  
22 1398, 72-1414, 72-3703, 72-5333b, 72-5390, 72-6405, 72-6406, 72-6407,  
23 72-6407a, 72-6408, 72-6409, 72-6410, 72-6411, 72-6412, 72-6413, 72-  
24 6414, 72-6415, 72-6416, 72-6417, 72-6418, 72-6419, 72-6420, 72-6421,  
25 72-6422, 72-6423, 72-6424, 72-6425, 72-6426, 72-6427, 72-6428, 72-  
26 6429, 72-6430, 72-6431, 72-6432, 72-6433, 72-6433b, 72-6434, 72-6435,  
27 72-6436, 72-6437, 72-6438, 72-6440, 72-6441, 72-6442, 72-6443, 72-  
28 6444, 72-6445, 72-6446, 72-6447, 72-6622, 72-6757, 72-8187, 72-8189,  
29 72-8223, 72-8230, 72-8233, 72-8236, 72-8302, 72-8309, 72-8316, 72-  
30 9504, 74-32,141 and 79-2929a are hereby repealed.

31 Sec. 64. This act shall take effect and be in force from and after its  
32 publication in the statute book.

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