

## HOUSE BILL No. 2453

By Committee on Taxation

3-21

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AN ACT concerning school finance; relating to enrollment; proceeds on sales tax levied; amending K.S.A. 72-6407, 72-6410, 72-6412 and 72-6442 and repealing the existing sections; also repealing K.S.A. 72-6407a.

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

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

1 trict and attending special education and related services, except special  
2 education and related services for preschool-aged exceptional children,  
3 provided for by the district shall be counted as one pupil. A pupil enrolled  
4 in a district and attending special education and related services for pre-  
5 school-aged exceptional children provided for by the district shall be  
6 counted as ½ pupil. A preschool-aged at-risk pupil enrolled in a district  
7 and receiving services under an approved at-risk pupil assistance plan  
8 maintained by the district shall be counted as ½ pupil. A pupil in the  
9 custody of the secretary of social and rehabilitation services and enrolled  
10 in unified school district No. 259, Sedgwick county, Kansas, but housed,  
11 maintained, and receiving educational services at the Judge James V. Rid-  
12 del Boys Ranch, shall be counted as two pupils. A pupil residing at the  
13 Flint Hills job corps center shall not be counted. A pupil confined in and  
14 receiving educational services provided for by a district at a juvenile de-  
15 tention facility shall not be counted. A pupil enrolled in a district but  
16 housed, maintained, and receiving educational services at a state institu-  
17 tion shall not be counted.

18 (b) “Preschool-aged exceptional children” means exceptional chil-  
19 dren, except gifted children, who have attained the age of three years but  
20 are under the age of eligibility for attendance at kindergarten.

21 (c) “At-risk pupils” means pupils who are eligible for free meals un-  
22 der the national school lunch act and who are enrolled in a district which  
23 maintains an approved at-risk pupil assistance plan.

24 (d) “Preschool-aged at-risk pupil” means an at-risk pupil who has  
25 attained the age of four years, is under the age of eligibility for attendance  
26 at kindergarten, and has been selected by the state board in accordance  
27 with guidelines consonant with guidelines governing the selection of pu-  
28 pils for participation in head start programs. The state board shall select  
29 not more than ~~3,756 preschool-aged at-risk pupils to be counted in the~~  
30 ~~2001-02 school year and not more than~~ 5,500 preschool-aged at-risk pu-  
31 pils to be counted in any school year thereafter.

32 (e) “Enrollment” means: (1) For districts scheduling the school days  
33 or school hours of the school term on a trimestral or quarterly basis, the  
34 number of pupils regularly enrolled in the district on September 20 plus  
35 the number of pupils regularly enrolled in the district on February 20  
36 less the number of pupils regularly enrolled on February 20 who were  
37 counted in the enrollment of the district on September 20; and for dis-  
38 tricts not specified in this clause (1), the number of pupils regularly en-  
39 rolled in the district on September 20; (2) if enrollment in a district in  
40 any school year has decreased from enrollment in the preceding school  
41 year, enrollment of the district in the current school year means which-  
42 ever is the greater of (A) enrollment in the preceding school year minus  
43 enrollment in such school year of preschool-aged at-risk pupils, if any

1 such pupils were enrolled, plus enrollment in the current school year of  
2 preschool-aged at-risk pupils, if any such pupils are enrolled, or (B) the  
3 sum of enrollment in the current school year of preschool-aged at-risk  
4 pupils, if any such pupils are enrolled and the average (mean) of the sum  
5 of (i) enrollment of the district in the current school year minus enroll-  
6 ment in such school year of preschool-aged at-risk pupils, if any such  
7 pupils are enrolled and (ii) enrollment in the preceding school year minus  
8 enrollment in such school year of preschool-aged at-risk pupils, if any  
9 such pupils were enrolled and (iii) enrollment in the school year next  
10 preceding the preceding school year minus enrollment in such school year  
11 of preschool-aged at-risk pupils, if any such pupils were enrolled; or (3)  
12 the number of pupils as determined under K.S.A. 72-6447, and amend-  
13 ments thereto.

14 (f) "Adjusted enrollment" means enrollment adjusted by adding at-  
15 risk pupil weighting, program weighting, low enrollment weighting, if any,  
16 correlation weighting, if any, school facilities weighting, if any, ancillary  
17 school facilities weighting, if any, special education and related services  
18 weighting, and transportation weighting to enrollment.

19 (g) "At-risk pupil weighting" means an addend component assigned  
20 to enrollment of districts on the basis of enrollment of at-risk pupils.

21 (h) "Program weighting" means an addend component assigned to  
22 enrollment of districts on the basis of pupil attendance in educational  
23 programs which differ in cost from regular educational programs.

24 (i) "Low enrollment weighting" means an addend component as-  
25 signed to enrollment of districts having under ~~1,725~~ 1,690 enrollment on  
26 the basis of costs attributable to maintenance of educational programs by  
27 such districts in comparison with costs attributable to maintenance of  
28 educational programs by districts having ~~1,725~~ 1,690 or over enrollment.

29 (j) "School facilities weighting" means an addend component as-  
30 signed to enrollment of districts on the basis of costs attributable to com-  
31 mencing operation of new school facilities. School facilities weighting may  
32 be assigned to enrollment of a district only if the district has adopted a  
33 local option budget and budgeted therein the total amount authorized for  
34 the school year. School facilities weighting may be assigned to enrollment  
35 of the district only in the school year in which operation of a new school  
36 facility is commenced and in the next succeeding school year.

37 (k) "Transportation weighting" means an addend component as-  
38 signed to enrollment of districts on the basis of costs attributable to the  
39 provision or furnishing of transportation.

40 (l) "Correlation weighting" means an addend component assigned to  
41 enrollment of districts having ~~1,725~~ 1,690 or over enrollment on the basis  
42 of costs attributable to maintenance of educational programs by such  
43 districts as a correlate to low enrollment weighting assigned to enrollment

1 of districts having under ~~4,725~~ 1,690 enrollment.

2 (m) “Ancillary school facilities weighting” means an addend compo-  
3 nent assigned to enrollment of districts to which the provisions of K.S.A.  
4 72-6441, and amendments thereto, apply on the basis of costs attributable  
5 to commencing operation of new school facilities. Ancillary school facil-  
6 ities weighting may be assigned to enrollment of a district only if the  
7 district has levied a tax under authority of K.S.A. 72-6441, and amend-  
8 ments thereto, and remitted the proceeds from such tax to the state trea-  
9 surer. Ancillary school facilities weighting is in addition to assignment of  
10 school facilities weighting to enrollment of any district eligible for such  
11 weighting.

12 (n) “Juvenile detention facility” means ~~any community juvenile cor-~~  
13 ~~rections center or facility;~~

14 (1) *Any secure public or private facility which is used for the lawful*  
15 *custody of accused or adjudicated juvenile offenders and which shall not*  
16 *be a jail;*

17 (2) *any level VI treatment facility licensed by the Kansas department*  
18 *of health and environment which is a psychiatric residential treatment*  
19 *facility for individuals under the age of 21 years which conforms with the*  
20 *regulations of the centers for medicare/medicaid services and the joint*  
21 *commission on accreditation of health care organizations governing such*  
22 *facilities; and*

23 (3) the Forbes Juvenile Attention Facility, the Sappa Valley Youth  
24 Ranch of Oberlin, Salvation Army/Koch Center Youth Services, the Clar-  
25 ence M. Kelley Youth Center, the Clarence M. Kelley Transitional Living  
26 Center, Trego County Secure Care Center, St. Francis Academy at At-  
27 chison, St. Francis Academy at Ellsworth, St. Francis Academy at Salina,  
28 St. Francis Center at Salina, King’s Achievement Center, and Liberty  
29 Juvenile Services and Treatment.

30 (o) “Special education and related services weighting” means an ad-  
31 dend component assigned to enrollment of districts on the basis of costs  
32 attributable to provision of special education and related services for pu-  
33 pils determined to be exceptional children.

34 Sec. 2. K.S.A. 72-6410 is hereby amended to read as follows: 72-  
35 6410. (a) “State financial aid” means an amount equal to the product  
36 obtained by multiplying base state aid per pupil by the adjusted enroll-  
37 ment of a district.

38 (b) “Base state aid per pupil” means an amount of state financial aid  
39 per pupil. Subject to the other provisions of this subsection, the amount  
40 of base state aid per pupil is \$3,890. The amount of base state aid per  
41 pupil is subject to reduction commensurate with any reduction under  
42 K.S.A. 75-6704, and amendments thereto, in the amount of the appro-  
43 priation from the state general fund for general state aid. If the amount

1 of appropriations for general state aid is insufficient to pay in full the  
2 amount each district is entitled to receive for any school year, the amount  
3 of base state aid per pupil for such school year is subject to reduction  
4 commensurate with the amount of the insufficiency.

5 (c) “Local effort” means the sum of an amount equal to the proceeds  
6 from the tax levied under authority of K.S.A. 72-6431, and amendments  
7 thereto, and an amount equal to any unexpended and unencumbered  
8 balance remaining in the general fund of the district, except amounts  
9 received by the district and authorized to be expended for the purposes  
10 specified in K.S.A. 72-6430, and amendments thereto, and an amount  
11 equal to any unexpended and unencumbered balances remaining in the  
12 program weighted funds of the district, except any amount in the voca-  
13 tional education fund of the district if the district is operating an area  
14 vocational school, and an amount equal to any remaining proceeds from  
15 taxes levied under authority of K.S.A. 72-7056 and 72-7072, and amend-  
16 ments thereto, prior to the repeal of such statutory sections, and an  
17 amount equal to the amount deposited in the general fund in the current  
18 school year from amounts received in such year by the district under the  
19 provisions of subsection (a) of K.S.A. 72-1046a, and amendments thereto,  
20 and an amount equal to the amount deposited in the general fund in the  
21 current school year from amounts received in such year by the district  
22 pursuant to contracts made and entered into under authority of K.S.A.  
23 72-6757, and amendments thereto, and an amount equal to the amount  
24 credited to the general fund in the current school year from amounts  
25 distributed in such year to the district under the provisions of articles 17  
26 and 34 of chapter 12 of Kansas Statutes Annotated and under the pro-  
27 visions of articles 42 and 51 of chapter 79 of Kansas Statutes Annotated,  
28 and an amount equal to the amount of payments received by the district  
29 under the provisions of K.S.A. 72-979, and amendments thereto, and an  
30 amount equal to the amount of a grant, if any, received by the district  
31 under the provisions of K.S.A. 72-983, and amendments thereto, and an  
32 amount equal to 75% of the federal impact aid of the district, *and an*  
33 *amount equal to any proceeds or revenue derived from any sales taxes*  
34 *levied pursuant to law and received by the district by gift, donation or*  
35 *any other similar form.*

36 (d) “Federal impact aid” means an amount equal to the federally  
37 qualified percentage of the amount of moneys a district receives in the  
38 current school year under the provisions of title I of public law 874 and  
39 congressional appropriations therefor, excluding amounts received for as-  
40 sistance in cases of major disaster and amounts received under the low-  
41 rent housing program. The amount of federal impact aid defined herein  
42 as an amount equal to the federally qualified percentage of the amount  
43 of moneys provided for the district under title I of public law 874 shall

1 be determined by the state board in accordance with terms and conditions  
2 imposed under the provisions of the public law and rules and regulations  
3 thereunder.

4 Sec. 3. K.S.A. 72-6412 is hereby amended to read as follows: 72-  
5 6412. The low enrollment weighting of each district with under ~~1,725~~  
6 *1,690* enrollment shall be determined by the state board as follows:

7 (a) Determine the amount of the median budget per pupil for the  
8 1991-92 school year of districts with ~~75-125~~ enrollment in such school  
9 year;

10 (b) determine the amount of the median budget per pupil for the  
11 1991-92 school year of districts with 200-399 enrollment in such school  
12 year;

13 (c) determine the amount of the median budget per pupil for the  
14 1991-92 school year of districts with 1,900 or over enrollment;

15 (d) prescribe a schedule amount for each of the districts by preparing  
16 a schedule based upon an accepted mathematical formula and derived  
17 from a linear transition between (1) the median budgets per pupil deter-  
18 mined under (a) and (b), and (2) the median budgets per pupil deter-  
19 mined under (b) and (c). The schedule amount for districts with 0-99  
20 enrollment is an amount equal to the amount of the median budget per  
21 pupil determined under (a). The schedule amount for districts with 100-  
22 299 enrollment is the amount derived from the linear transition under  
23 (1). The schedule amount for districts with 300-1,899 enrollment is the  
24 amount derived from the linear transition under (2);

25 (e) for districts with 0-99 enrollment:

26 (1) Subtract the amount determined under (c) from the amount de-  
27 termined under (a);

28 (2) divide the remainder obtained under (1) by the amount deter-  
29 mined under (c);

30 (3) multiply the quotient obtained under (2) by the enrollment of the  
31 district in the current school year. The product is the low enrollment  
32 weighting of the district;

33 (f) for districts with 100-299 enrollment:

34 (1) Subtract the amount determined under (c) from the schedule  
35 amount of the district;

36 (2) divide the remainder obtained under (1) by the amount deter-  
37 mined under (c);

38 (3) multiply the quotient obtained under (2) by the enrollment of the  
39 district in the current school year. The product is the low enrollment  
40 weighting of the district;

41 (g) for districts with ~~300-1,724~~ *1,690* enrollment:

42 (1) Subtract the amount determined under (c) from the schedule  
43 amount of the district;

1 (2) divide the remainder obtained under (1) by the amount deter-  
2 mined under (c);

3 (3) multiply the quotient obtained under (2) by the enrollment of the  
4 district in the current school year. The product is the low enrollment  
5 weighting of the district.

6 Sec. 4. K.S.A. 72-6442 is hereby amended to read as follows: 72-  
7 6442. The correlation weighting of each district with ~~1,725~~ 1,690 or over  
8 enrollment shall be determined by the state board as follows:

9 (a) Determine the schedule amount for a district with ~~1,725~~ 1,690  
10 enrollment as derived from the linear transition under (d) of K.S.A. 72-  
11 6412, and amendments thereto, and subtract the amount determined  
12 under (c) of K.S.A. 72-6412, and amendments thereto, from the schedule  
13 amount so determined;

14 (b) divide the remainder obtained under (a) by the amount deter-  
15 mined under (c) of K.S.A. 72-6412, and amendments thereto, and mul-  
16 tiple the quotient by the enrollment of the district in the current school  
17 year. The product is the correlation weighting of the district.

18 Sec. 5. K.S.A. 72-6407, 72-6407a, 72-6410, 72-6412 and 72-6442 are  
19 hereby repealed.

20 Sec. 6. This act shall take effect and be in force from and after its  
21 publication in the statute book.

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