

## HOUSE BILL No. 2072

By Committee on Education

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9 AN ACT concerning school districts; relating to school finance; relating  
10 to full-day kindergarten; amending K.S.A. 2006 Supp. 72-6407 and  
11 repealing the existing section.  
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13 *Be it enacted by the Legislature of the State of Kansas:*

14 New Section 1. (a) As used in this section, “school district” or “dis-  
15 trict” means a school district which provides full-day kindergarten and  
16 which has adopted a local option budget in an amount which equals at  
17 least 25%.

18 (b) (1) A school district may levy an ad valorem tax on the taxable  
19 tangible property of the district each year for a period of time not to  
20 exceed two years in an amount not to exceed the amount authorized by  
21 the state board of tax appeals under this subsection for the purpose of  
22 financing the costs incurred by the state that are directly attributable to  
23 assignment of full-day kindergarten weighting to the enrollment of the  
24 district. Subject to the provisions of paragraph (4) of this subsection, the  
25 state board of tax appeals may authorize the district to make a levy which  
26 will produce an amount which is equal to the lesser of: (A) One half of  
27 the amount of base state aid per pupil multiplied by the number of pupils  
28 enrolled in full-day kindergarten in the school year in which the district  
29 applies to the state board of tax appeals for authority to make a levy  
30 pursuant to this section; or (B) 2% of the general fund budget of the  
31 district in the school year in which the district applies to the state board  
32 of tax appeals for authority to make a levy pursuant to this section.

33 (2) The board of tax appeals shall certify to the state board the amount  
34 authorized to be produced by the levy of a tax under this section.

35 (3) The state board shall prescribe guidelines for the data that school  
36 districts shall include in cases before the state board of tax appeals pur-  
37 suant to this section.

38 (4) The fraction of the amount of base state aid per pupil which may  
39 be used by the state board of tax appeals when calculating the amount  
40 that a district may be authorized to levy under subsection (b)(1)(A) shall  
41 be adjusted in accordance with changes to K.S.A. 72-6047, and amend-  
42 ments thereto, so that a full-day kindergarten pupil is not counted as more  
43 than one pupil.

1 (c) A district may levy the tax authorized pursuant to this section for  
2 a period of time not to exceed two years unless authority to make such  
3 levy is renewed by the state board of tax appeals. The state board of tax  
4 appeals may renew the authority to make such levy for periods of time  
5 not to exceed two years.

6 (d) The state board shall provide to the state board of tax appeals  
7 such school data and information requested by the state board of tax  
8 appeals and any other information deemed necessary by the state board.

9 (e) There is hereby established in every district a fund which shall be  
10 called the full-day kindergarten fund. Such fund shall consist of all moneys  
11 deposited therein or transferred thereto according to law. The proceeds  
12 from the tax levied by a district under authority of this section shall be  
13 credited to the full-day kindergarten fund of the district. The proceeds  
14 from the tax levied by a district credited to the full-day kindergarten fund  
15 shall be remitted to the state treasurer in accordance with the provisions  
16 of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such  
17 remittance, the state treasurer shall deposit the entire amount in the state  
18 treasury to the credit of the state school district finance fund.

19 Sec. 2. K.S.A. 2006 Supp. 72-6407 is hereby amended to read as  
20 follows: 72-6407. (a) (1) "Pupil" means any person who is regularly en-  
21 rolled in a district and attending kindergarten or any of the grades one  
22 through 12 maintained by the district or who is regularly enrolled in a  
23 district and attending kindergarten or any of the grades one through 12  
24 in another district in accordance with an agreement entered into under  
25 authority of K.S.A. 72-8233, and amendments thereto, or who is regularly  
26 enrolled in a district and attending special education services provided  
27 for preschool-aged exceptional children by the district.

28 (2) Except as otherwise provided in paragraph (3) of this subsection,  
29 a pupil in attendance full time shall be counted as one pupil. A pupil in  
30 attendance part time shall be counted as that proportion of one pupil (to  
31 the nearest  $\frac{1}{10}$ ) that the pupil's attendance bears to full-time attendance.  
32 A pupil attending kindergarten shall be counted as  $\frac{1}{2}$  pupil. A pupil en-  
33 rolled in and attending an institution of postsecondary education which  
34 is authorized under the laws of this state to award academic degrees shall  
35 be counted as one pupil if the pupil's postsecondary education enrollment  
36 and attendance together with the pupil's attendance in either of the  
37 grades 11 or 12 is at least  $\frac{5}{6}$  time, otherwise the pupil shall be counted  
38 as that proportion of one pupil (to the nearest  $\frac{1}{10}$ ) that the total time of  
39 the pupil's postsecondary education attendance and attendance in grade  
40 11 or 12, as applicable, bears to full-time attendance. A pupil enrolled in  
41 and attending an area vocational school, area vocational-technical school  
42 or approved vocational education program shall be counted as one pupil  
43 if the pupil's vocational education enrollment and attendance together

1 with the pupil's attendance in any of grades nine through 12 is at least  $\frac{5}{6}$   
2 time, otherwise the pupil shall be counted as that proportion of one pupil  
3 (to the nearest  $\frac{1}{10}$ ) that the total time of the pupil's vocational education  
4 attendance and attendance in any of grades nine through 12 bears to full-  
5 time attendance. A pupil enrolled in a district and attending special ed-  
6 ucation and related services, except special education and related services  
7 for preschool-aged exceptional children, provided for by the district shall  
8 be counted as one pupil. A pupil enrolled in a district and attending  
9 special education and related services for preschool-aged exceptional chil-  
10 dren provided for by the district shall be counted as  $\frac{1}{2}$  pupil. A preschool-  
11 aged at-risk pupil enrolled in a district and receiving services under an  
12 approved at-risk pupil assistance plan maintained by the district shall be  
13 counted as  $\frac{1}{2}$  pupil. A pupil in the custody of the secretary of social and  
14 rehabilitation services and enrolled in unified school district No. 259,  
15 Sedgwick county, Kansas, but housed, maintained, and receiving educa-  
16 tional services at the Judge James V. Riddel Boys Ranch, shall be counted  
17 as two pupils.

18 (3) A pupil residing at the Flint Hills job corps center shall not be  
19 counted. A pupil confined in and receiving educational services provided  
20 for by a district at a juvenile detention facility shall not be counted. A  
21 pupil enrolled in a district but housed, maintained, and receiving edu-  
22 cational services at a state institution shall not be counted. A pupil en-  
23 rolled in a virtual school in a district but who is not a resident of the state  
24 of Kansas shall not be counted.

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

28 (c) "At-risk pupils" means pupils who are eligible for free meals un-  
29 der the national school lunch act and who are enrolled in a district which  
30 maintains an approved at-risk pupil assistance plan.

31 (d) "Preschool-aged at-risk pupil" means an at-risk pupil who has  
32 attained the age of four years, is under the age of eligibility for attendance  
33 at kindergarten, and has been selected by the state board in accordance  
34 with guidelines consonant with guidelines governing the selection of pu-  
35 pils for participation in head start programs.

36 (e) "Enrollment" means: (1) (A) Subject to the provisions of para-  
37 graph (1)(B), for districts scheduling the school days or school hours of  
38 the school term on a trimestral or quarterly basis, the number of pupils  
39 regularly enrolled in the district on September 20 plus the number of  
40 pupils regularly enrolled in the district on February 20 less the number  
41 of pupils regularly enrolled on February 20 who were counted in the  
42 enrollment of the district on September 20; and for districts not specified  
43 in this paragraph (1), the number of pupils regularly enrolled in the dis-

1 trict on September 20; (B) a pupil who is a foreign exchange student shall  
2 not be counted unless such student is regularly enrolled in the district on  
3 September 20 and attending kindergarten or any of the grades one  
4 through 12 maintained by the district for at least one semester or two  
5 quarters or the equivalent thereof;

6 (2) if enrollment in a district in any school year has decreased from  
7 enrollment in the preceding school year, enrollment of the district in the  
8 current school year means whichever is the greater of (A) enrollment in  
9 the preceding school year minus enrollment in such school year of pre-  
10 school-aged at-risk pupils, if any such pupils were enrolled, plus enroll-  
11 ment in the current school year of preschool-aged at-risk pupils, if any  
12 such pupils are enrolled, or (B) the sum of enrollment in the current  
13 school year of preschool-aged at-risk pupils, if any such pupils are enrolled  
14 and the average (mean) of the sum of (i) enrollment of the district in the  
15 current school year minus enrollment in such school year of preschool-  
16 aged at-risk pupils, if any such pupils are enrolled and (ii) enrollment in  
17 the preceding school year minus enrollment in such school year of pre-  
18 school-aged at-risk pupils, if any such pupils were enrolled and (iii) en-  
19 rollment in the school year next preceding the preceding school year  
20 minus enrollment in such school year of preschool-aged at-risk pupils, if  
21 any such pupils were enrolled; or

22 (3) the number of pupils as determined under K.S.A. 72-6447 or  
23 K.S.A. 2006 Supp. 72-6448, and amendments thereto.

24 (f) "Adjusted enrollment" means enrollment adjusted by adding at-  
25 risk pupil weighting, program weighting, low enrollment weighting, if any,  
26 density at-risk weighting, if any, nonproficient pupil weighting, if any, high  
27 enrollment weighting, if any, declining enrollment weighting, if any,  
28 school facilities weighting, if any, ancillary school facilities weighting, if  
29 any, cost of living weighting, if any, special education and related services  
30 weighting, ~~and~~ transportation weighting to enrollment *and full-day kin-*  
31 *dergarten weighting, if any.*

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

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

37 (i) "Low enrollment weighting" means an addend component as-  
38 signed to enrollment of districts pursuant to K.S.A. 72-6412, and amend-  
39 ments thereto, on the basis of costs attributable to maintenance of edu-  
40 cational programs by such districts in comparison with costs attributable  
41 to maintenance of educational programs by districts having to which high  
42 enrollment weighting is assigned pursuant to K.S.A. 2006 Supp. 72-  
43 6442b, and amendments thereto.

- 1 (j) “School facilities weighting” means an addend component assigned to enrollment of districts on the basis of costs attributable to commencing operation of new school facilities.
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4 (k) “Transportation weighting” means an addend component assigned to enrollment of districts on the basis of costs attributable to the provision or furnishing of transportation.
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7 (l) “Cost of living weighting” means an addend component assigned to enrollment of districts to which the provisions of K.S.A. 2006 Supp. 72-6449, and amendments thereto, apply on the basis of costs attributable to the cost of living in the district.
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11 (m) “Ancillary school facilities weighting” means an addend component assigned to enrollment of districts to which the provisions of K.S.A. 72-6441, and amendments thereto, apply on the basis of costs attributable to commencing operation of new school facilities. Ancillary school facilities weighting may be assigned to enrollment of a district only if the district has levied a tax under authority of K.S.A. 72-6441, and amendments thereto, and remitted the proceeds from such tax to the state treasurer. Ancillary school facilities weighting is in addition to assignment of school facilities weighting to enrollment of any district eligible for such weighting.
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21 (n) “Juvenile detention facility” means: (1) Any secure public or private facility which is used for the lawful custody of accused or adjudicated juvenile offenders and which shall not be a jail;
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24 (2) any level VI treatment facility licensed by the Kansas department of health and environment which is a psychiatric residential treatment facility for individuals under the age of 21 which conforms with the regulations of the centers for medicare/medicaid services and the joint commission on accreditation of health care organizations governing such facilities; and
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30 (3) the Forbes Juvenile Attention Facility, the Sappa Valley Youth Ranch of Oberlin, Salvation Army/Koch Center Youth Services, the Clarence M. Kelley Youth Center, the Clarence M. Kelley Transitional Living Center, Trego County Secure Care Center, St. Francis Academy at Atchison, St. Francis Academy at Ellsworth, St. Francis Academy at Salina, St. Francis Center at Salina, King’s Achievement Center, and Liberty Juvenile Services and Treatment.
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37 (o) “Special education and related services weighting” means an addend component assigned to enrollment of districts on the basis of costs attributable to provision of special education and related services for pupils determined to be exceptional children.
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41 (p) “Virtual school” means any kindergarten or grades one through 42 12 course offered for credit that uses distance-learning technologies which predominantly use internet-based methods to deliver instruction
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1 and for which the course content is available on an “anytime, anyplace”  
2 basis, but the instruction occurs asynchronously with the teacher and  
3 pupil in separate locations, not necessarily located within a local education  
4 agency.

5 (q) “Declining enrollment weighting” means an addend component  
6 assigned to enrollment of districts to which the provisions of K.S.A. 2006  
7 Supp. 72-6451, and amendments thereto, apply on the basis of reduced  
8 revenues attributable to the declining enrollment of the district.

9 (r) “High enrollment weighting” means an addend component as-  
10 signed to enrollment of districts pursuant to K.S.A. 2006 Supp. 72-6442b,  
11 and amendments thereto, on the basis of costs attributable to mainte-  
12 nance of educational programs by such districts as a correlate to low  
13 enrollment weighting assigned to enrollment of districts pursuant to  
14 K.S.A. 72-6412, and amendments thereto.

15 (s) “*High density at-risk pupil weighting*” means an addend compo-  
16 nent assigned to enrollment of districts to which the provisions of ~~section~~  
17 ~~5~~ K.S.A. 2006 Supp. 72-6455, and amendments thereto, apply.

18 (t) “Nonproficient pupil” means a pupil who is not eligible for free  
19 meals under the national school lunch act and who has scored less than  
20 proficient on the mathematics or reading state assessment during school  
21 year 2004-2005 and who is enrolled in a district which maintains an ap-  
22 proved proficiency assistance plan.

23 (u) “Nonproficient pupil weighting” means an addend component  
24 assigned to enrollment of districts on the basis of enrollment of nonprof-  
25 icient pupils pursuant to K.S.A. 2006 Supp. 72-6454, and amendments  
26 thereto.

27 (v) “*Full-day kindergarten weighting*” means an addend component  
28 assigned to enrollment of districts to which the provisions of section 1,  
29 and amendments thereto, apply. *Full-day kindergarten weighting may be*  
30 *assigned to enrollment of a district only if the district has levied a tax*  
31 *under authority of section 1, and amendments thereto, and remitted the*  
32 *proceeds from such tax to the state treasurer.*

33 Sec. 3. K.S.A. 2006 Supp. 72-6407 is hereby repealed.

34 Sec. 4. This act shall take effect and be in force from and after its  
35 publication in the statute book.