

HOUSE Substitute for SENATE BILL No. 74

By Education Budget Committee

5-3

10 AN ACT concerning school districts; relating to ~~the use of moneys by~~
11 ~~school districts~~ **[school finance]**; amending K.S.A. 72-3607, 72-4523,
12 72-4525, 72-6420, 72-6423, 72-6424, ~~72-6433c~~, 72-8237, 72-8238 and
13 72-8804 and K.S.A. 2009 Supp. 72-965, 72-3715, 72-6407, 72-6414a,
14 72-6414b, 72-6421, **[72-6433d]**, 72-8223, 72-8248, 72-8249, 72-8250,
15 72-9509, 72-9609 and 74-4939a and repealing the existing sections;
16 also repealing K.S.A. 72-6422.

17

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

19 New Section 1. In order to assist school districts in the implemen-
20 tation of this act and to prevent the expenditure of tax moneys in violation
21 of section 5 of article 11 of the constitution of the state of Kansas, the
22 state board of education shall adopt guidelines to be used by school dis-
23 tricts when determining the extent to which the unencumbered balance
24 in a school district fund is attributable to a property tax imposed by the
25 school district.

26 New Sec. 2. The amount of money expended by a school district in
27 school year 2010-2011 from the unencumbered balance of moneys in
28 funds as authorized by this act shall not exceed, in the aggregate, an
29 amount determined by the state board of education as provided by this
30 section. The state board shall:

31 (a) Determine the adjusted enrollment of the district;

32 (b) subtract the amount of base state aid per pupil from ~~\$4,012~~
33 **[\$4,146]**; and

34 (c) multiply the difference obtained under (b) by the number deter-
35 mined under (a). The product is the aggregate amount of money that may
36 be expended by a school district in school year 2010-2011 from the unen-
37 cumbered balance of moneys in funds as authorized by this act.

38 **[New Sec. 3. (a) As used in this section:**

39 **[(1) "State aid payment" means all aid payments to school dis-**
40 **tricts, including payments for special education or related services,**
41 **KPERS — employer contributions, general state aid, supplemental**
42 **general state aid, capital outlay state aid, capital improvement**
43 **state aid or any other state aid payable to school districts.**

1 [(2) “Salaries and wages” has the meaning ascribed thereto by
2 **K.S.A. 2009 Supp. 75-5553, and amendments thereto.**

3 [(3) “Refunds” means refunds paid under the Kansas income
4 tax act.

5 [(b) After the payment of salaries and wages and refunds, the
6 state board of education and any other state agency shall make
7 expenditures from the moneys appropriated from the state general
8 fund or from any special revenue fund or funds for fiscal year 2011,
9 by any appropriation act of the 2010 regular session of the legis-
10 lature, for the department of education, or any other state agency
11 involved in the processing of state aid payments to enable the state
12 to make all state aid payments on the date on which such payments
13 are regularly scheduled for payment during the first 11 months of
14 fiscal year 2011.]

15 New Sec. ~~3~~ [4.] (a) ~~The~~ [In school year 2010-2011, the] KPERS
16 weighting of each district shall be determined by the state board as
17 follows:

18 (1) Determine the amount of money disbursed to the school district
19 under K.S.A. 2009 Supp. 74-4939a, and amendments thereto; and

20 (2) divide the amount determined under (1) by base state aid per
21 pupil. The quotient is the KPERS weighting of the district.

22 (b) The provisions of this section shall be part of and supplemental
23 to the school district finance and quality performance act.

24 [(c) In school year 2011-2012 and in each school year there-
25 after, the provisions of this section shall apply only if the question
26 of depositing the moneys distributed to school districts under
27 **K.S.A. 2009 Supp. 74-4939a, and amendments thereto, into the**
28 **general fund of the district has been submitted to and approved**
29 **by a majority of the qualified electors of the school district voting**
30 **at an election called and held thereon. The election shall be called**
31 **and held in the manner provided by K.S.A. 10-120, and amend-**
32 **ments thereto.]**

33 New Sec. ~~4~~ [5.] (a) As used in this section, “moneys” means those
34 moneys which are not derived from a property tax imposed.

35 (b) Any unencumbered balance of moneys remaining in the bond and
36 interest fund of a school district on June 30, 2010, may be expended by
37 the school district for general education purposes of the school district in
38 school year 2010-2011.

39 Sec. ~~5~~ [6.] K.S.A. 2009 Supp. 72-965 is hereby amended to read as
40 follows: 72-965. (a) The state board shall be responsible for the distri-
41 bution and allocation of state and federal funds for special education.
42 Such moneys shall be expended only in accordance with and for the pur-
43 poses specified in federal or state law. Payments under this act may be

1 made in installments and in advance or by way of reimbursement, with
2 necessary adjustments for overpayments or underpayments. Federal
3 funds for special education shall be deposited in the state treasury.

4 (b) The state board is hereby authorized to accept from an individual
5 or individuals, the United States government or any of its agencies or any
6 other public or private body, grants or contributions of money, funds or
7 property which the state board may authorize to be used in accordance
8 with appropriation acts, for or in aid of special education or related serv-
9 ices or any of the purposes authorized by the federal law or this act.

10 (c) (1) Each board may use up to 15% of the amount it receives each
11 year under the federal law to develop and implement coordinated, early
12 intervening services for students in kindergarten through grade 12, with
13 a particular emphasis on students in kindergarten through grade 3, who
14 have not been identified as needing special education or related services
15 but who appear to need additional academic and behavioral support to
16 succeed in a general education environment.

17 (2) In implementing coordinated, early intervening services under
18 this subsection, a board may carry out activities that include:

19 (A) Providing professional development for teachers and other school
20 staff to enable such personnel to deliver scientifically based academic
21 instruction and behavioral interventions, including scientifically based lit-
22 eracy instruction and, where appropriate, instruction on the use of adap-
23 tive and instructional software; and

24 (B) providing educational and behavioral evaluations, services and
25 supports, including scientifically based literacy instruction.

26 (3) Each board that develops and maintains coordinated, early inter-
27 vening services under this subsection shall annually report to the
28 department:

29 (A) The number of students served under this subsection; and
30 (B) the number of students served under this subsection who sub-
31 sequently receive special education and related services under this title
32 during the ~~2-year~~ *two-year* period preceding each report.

33 (d) *Any unencumbered balance of moneys attributable to appropri-*
34 *ations by the legislature for special education or related services remaining*
35 *in the special education fund of a school district on June 30, 2010, may*
36 *be expended by the school district for general education purposes of the*
37 *school district in ~~school year 2010-2011~~ [any school year in which the*
38 **amount of base state aid per pupil is not at least \$4,492 because**
39 **of insufficient appropriation of general state aid, rescission or re-**
40 **duction of the appropriation for general state aid, proration of the**
41 **amount appropriated for general state aid as authorized by K.S.A.**
42 **72-6410 and 75-6704, and amendments thereto, or the imposition**
43 **of an allotment as authorized by K.S.A. 75-3701 et seq., and**

1 **amendments thereto].**

2 Sec. ~~6~~ [7.] K.S.A. 72-3607 is hereby amended to read as follows: 72-
3 3607. (a) There is hereby established in every school district which has
4 developed and is operating a parent education program for which grants
5 are awarded under this act a fund which shall be called the parent edu-
6 cation program fund, which fund shall consist of all moneys deposited
7 therein or transferred thereto according to law. Notwithstanding any
8 other provision of law, all moneys received by the school district from
9 whatever source for a parent education program operated under this act
10 shall be credited to the fund established by this section. Amounts depos-
11 ited in the parent education program fund shall be used exclusively for
12 the payment of expenses directly attributable to the program.

13 (b) *Any unencumbered balance of moneys remaining in the parent*
14 *education program fund of a school district on June 30, 2010, may be*
15 *expended by the school district for general education purposes of the*
16 *school district in ~~school year 2010-2011~~ [any school year in which the*
17 **amount of base state aid per pupil is not at least \$4,492 because**
18 **of insufficient appropriation of general state aid, rescission or re-**
19 **duction of the appropriation for general state aid, proration of the**
20 **amount appropriated for general state aid as authorized by K.S.A.**
21 **72-6410 and 75-6704, and amendments thereto, or the imposition**
22 **of an allotment as authorized by K.S.A. 75-3701 et seq., and**
23 **amendments thereto].**

24 Sec. ~~7~~ [8.] K.S.A. 2009 Supp. 72-3715 is hereby amended to read
25 as follows: 72-3715. (a) In order to be included in the full-time equivalent
26 enrollment of a virtual school, a pupil shall be in attendance at the virtual
27 school on (1) a single school day on or before September 19 of each school
28 year and (2) on a single school day on or after September 20, but before
29 October 4 of each school year.

30 (b) A school district which offers a virtual school shall determine the
31 full-time equivalent enrollment of each pupil enrolled in the virtual school
32 on September 20 of each school year as follows:

33 (1) Determine the number of hours the pupil was in attendance on
34 a single school day on or before September 19 of each school year;

35 (2) determine the number of hours the pupil was in attendance on a
36 single school day on or after September 20, but before October 4 of each
37 school year;

38 (3) add the numbers obtained under paragraphs (1) and (2);

39 (4) divide the sum obtained under paragraph (3) by 12. The quotient
40 is the full-time equivalent enrollment of the pupil.

41 (c) The school days on which a district determines the full-time
42 equivalent enrollment of a pupil under paragraphs (1) and (2) of subsec-
43 tion (b) shall be the school days on which the pupil has the highest num-

1 ber of hours of attendance at the virtual school. No more than six hours
2 of attendance may be counted in a single school day. Attendance may be
3 shown by a pupil's on-line activity or entries in the pupil's virtual school
4 journal or log of activities.

5 (d) (1) Subject to the availability of appropriations for virtual school
6 state aid and within the limits of any such appropriations, each school
7 year a school district which offers a virtual school shall be entitled to
8 virtual school state aid.

9 (2) The state board of education shall determine the amount of virtual
10 school state aid a school district is entitled to receive as follows:

11 (A) Multiply the full-time equivalent enrollment of the virtual school
12 by an amount equal to 105% of the amount of base state aid per pupil;

13 (B) multiply the full-time equivalent enrollment of nonproficient at-
14 risk pupils enrolled in an approved at-risk program offered by the virtual
15 school, if any, by an amount equal to 25% of the amount of base state aid
16 per pupil;

17 (C) add any amount determined under K.S.A. 2009 Supp. 72-3716,
18 and amendments thereto; and

19 (D) add the amounts obtained under paragraphs (A) through (C).
20 The sum is the amount of the virtual school state aid to which the school
21 district is entitled.

22 (3) There is hereby established in every school district a fund which
23 shall be called the virtual school fund, which fund shall consist of all
24 moneys deposited therein or transferred thereto according to law. Mon-
25 eys received as virtual school state aid shall be deposited in the general
26 fund of the school district and transferred to the virtual school fund of
27 the district. The expenses of a district directly attributable to virtual
28 schools offered by a school district shall be paid from the virtual school
29 fund. The cost of an advance placement course provided to a pupil de-
30 scribed in subsection (d)(2)(D) shall be paid by the virtual school.

31 Any balance remaining in the virtual school fund at the end of the
32 budget year shall be carried forward into the virtual school fund for suc-
33 ceeding budget years. Such fund shall not be subject to the provisions of
34 K.S.A. 79-2925 through 79-2937, and amendments thereto.

35 *Any unencumbered balance of moneys remaining in the virtual school*
36 *fund of a school district on June 30, 2010, may be expended by the school*
37 *district for general education purposes of the school district in ~~school year~~*
38 **2010-2011 [any school year in which the amount of base state aid**
39 **per pupil is not at least \$4,492 because of insufficient appropri-**
40 **ation of general state aid, rescission or reduction of the appropri-**
41 **ation for general state aid, proration of the amount appropriated**
42 **for general state aid as authorized by K.S.A. 72-6410 and 75-6704,**
43 **and amendments thereto, or the imposition of an allotment as au-**

1 **thorized by K.S.A. 75-3701 et seq., and amendments thereto].**

2 In preparing the budget of such school district, the amounts credited
3 to and the amount on hand in the virtual school fund, and the amount
4 expended therefrom shall be included in the annual budget for the in-
5 formation of the residents of the school district. Interest earned on the
6 investment of moneys in any such fund shall be credited to that fund.

7 (e) For the purposes of this section, a pupil enrolled in a virtual school
8 who is not a resident of the state of Kansas shall not be counted in the
9 full-time equivalent enrollment of the virtual school.

10 Sec. ~~8~~ [9.] K.S.A. 72-4523 is hereby amended to read as follows: 72-
11 4523. (a) Subject to the provisions of subsection (b), the board of any
12 school district may make an annual tax levy for a period of not to exceed
13 five years in an amount not to exceed $\frac{1}{2}$ mill upon the assessed taxable
14 tangible property within the school district to maintain and operate an
15 adult basic education program at a level approved by the state board and
16 for the purpose of paying a portion of the principal and interest on bonds
17 issued by cities under authority of K.S.A. 12-1774, and amendments
18 thereto, for the financing of redevelopment projects upon property lo-
19 cated within the school district. Proceeds from the tax levy, except for an
20 amount to pay a portion of the principal and interest on bonds issued by
21 cities under authority of K.S.A. 12-1774, and amendments thereto, for
22 the financing of redevelopment projects upon property located within the
23 school district, shall be deposited in the adult education fund of the school
24 district, which fund is hereby established. Notwithstanding any other pro-
25 vision of law, all moneys received by the school district from whatever
26 source for adult basic education shall be credited to the adult education
27 fund established by this section. The expenses of a school district directly
28 attributable to adult basic education shall be paid from the adult educa-
29 tion fund.

30 (b) No tax levy shall be made under this section until a resolution
31 authorizing the levy is passed by the board and published once a week
32 for three consecutive weeks in a newspaper having general circulation in
33 the school district. The resolution shall specify the millage rate of the tax
34 levy and the period of time for which the tax levy shall be made under
35 authority thereof. After adoption of the resolution, the levy may be made
36 unless, within 90 days following the last publication of the resolution, a
37 petition in opposition to the levy, signed by not less than 5% of the qual-
38 ified electors of the school district, is filed with the county election officer
39 of the home county of the school district. In the event a petition is filed,
40 the tax shall not be levied without the question of levying the same having
41 been submitted to and approved by a majority of the qualified electors
42 of the school district voting at an election which shall be called for that
43 purpose or at the next general election.

1 (c) The board of any school district which has made a tax levy au-
2 thorized under the provisions of this section may initiate procedures to
3 renew its authority to make such a tax levy at any time after the final levy
4 under a current authorization is certified to the county clerk.

5 (d) (1) *As used in this subsection “moneys” means those moneys*
6 *which are not derived from a property tax imposed under this section.*

7 (2) *Any unencumbered balance of moneys remaining in the adult ed-*
8 *ucation fund of a school district on June 30, 2010, may be expended by*
9 *the school district for general education purposes of the school district in*
10 ~~*school year 2010-2011*~~ **[any school year in which the amount of base**
11 **state aid per pupil is not at least \$4,492 because of insufficient**
12 **appropriation of general state aid, rescission or reduction of the**
13 **appropriation for general state aid, proration of the amount ap-**
14 **propriated for general state aid as authorized by K.S.A. 72-6410**
15 **and 75-6704, and amendments thereto, or the imposition of an**
16 **allotment as authorized by K.S.A. 75-3701 et seq., and amend-**
17 **ments thereto].**

18 Sec. ~~9~~ **[10.]** K.S.A. 72-4525 is hereby amended to read as follows:
19 72-4525. (a) Any board may establish and maintain an adult supplemen-
20 tary education program for the instruction of persons desirous of attend-
21 ing such a program.

22 (b) The cost of instruction for adult supplementary education pro-
23 grams shall be borne by the school district or community college and the
24 board shall obtain and furnish the necessary teaching personnel and sup-
25 plies. Tuition or fees shall be charged by the board to offset expense of
26 operation of adult supplementary education programs in part or in total.

27 (c) There is hereby established in every school district and in every
28 community college a fund which shall be called the adult supplementary
29 education fund, which fund shall consist of all moneys deposited therein
30 or transferred thereto according to law. All moneys received by a board
31 for adult supplementary education shall be deposited in the adult sup-
32 plementary education fund established by this section. The expenses of
33 a school district or a community college attributable to adult supplemen-
34 tary education shall be paid from the adult supplementary education fund.

35 (d) *Any unencumbered balance of moneys remaining in the adult sup-*
36 *plementary education fund of a school district on June 30, 2010, may be*
37 *expended by the school district for general education purposes of the*
38 *school district in* ~~*school year 2010-2011*~~ **[any school year in which the**
39 **amount of base state aid per pupil is not at least \$4,492 because**
40 **of insufficient appropriation of general state aid, rescission or re-**
41 **duction of the appropriation for general state aid, proration of the**
42 **amount appropriated for general state aid as authorized by K.S.A.**
43 **72-6410 and 75-6704, and amendments thereto, or the imposition**

1 **of an allotment as authorized by K.S.A. 75-3701 et seq., and**
2 **amendments thereto].**

3 Sec. ~~10~~. [11.] K.S.A. 2009 Supp. 72-6414a is hereby amended to
4 read as follows: 72-6414a. (a) There is hereby established in every district
5 a fund which shall be called the at-risk education fund, which fund shall
6 consist of all moneys deposited therein or transferred thereto according
7 to law. The expenses of a district directly attributable to providing at-risk
8 assistance or programs, including assistance or programs provided to non-
9 proficient pupils, shall be paid from the at-risk education fund.

10 (b) Any balance remaining in the at-risk education fund at the end
11 of the budget year shall be carried forward into the at-risk education fund
12 for succeeding budget years. Such fund shall not be subject to the pro-
13 visions of K.S.A. 79-2925 through 79-2937, and amendments thereto. In
14 preparing the budget of such school district, the amounts credited to and
15 the amount on hand in the at-risk education fund, and the amount ex-
16 pended therefrom shall be included in the annual budget for the infor-
17 mation of the residents of the school district. Interest earned on the in-
18 vestment of moneys in any such fund shall be credited to that fund.

19 *Any unencumbered balance of moneys remaining in the at-risk edu-*
20 *cation fund of a school district on June 30, 2010, may be expended by the*
21 *school district for general education purposes of the school district in*
22 ~~*school year 2010-2011*~~ **[any school year in which the amount of base**
23 **state aid per pupil is not at least \$4,492 because of insufficient**
24 **appropriation of general state aid, rescission or reduction of the**
25 **appropriation for general state aid, proration of the amount ap-**
26 **propriated for general state aid as authorized by K.S.A. 72-6410**
27 **and 75-6704, and amendments thereto, or the imposition of an**
28 **allotment as authorized by K.S.A. 75-3701 et seq., and amend-**
29 **ments thereto].**

30 (c) Each year the board of education of each school district shall
31 prepare and submit to the state board a report on the at-risk program or
32 assistance provided by the district. Such report shall include information
33 specifying the number of at-risk pupils and nonproficient pupils who were
34 served or provided assistance, the type of service provided, the research
35 upon which the district relied in determining that a need for service or
36 assistance existed, the results of providing such service or assistance and
37 any other information required by the state board.

38 (d) In order to achieve uniform reporting of the number of at-risk
39 pupils and nonproficient pupils provided service or assistance by school
40 districts in at-risk programs, districts shall report the number of at-risk
41 pupils and nonproficient pupils served or assisted in the manner required
42 by the state board.

43 Sec. ~~11~~. [12.] K.S.A. 2009 Supp. 72-6414b is hereby amended to

1 read as follows: 72-6414b. (a) There is hereby established in every district
2 a fund which shall be called the preschool-aged at-risk education fund,
3 which fund shall consist of all moneys deposited therein or transferred
4 thereto according to law. The expenses of a district directly attributable
5 to providing preschool-aged at-risk assistance or programs shall be paid
6 from the preschool-aged at-risk education fund.

7 (b) A school district may expend amounts received from the pre-
8 school-aged at-risk weighting to pay the cost of providing at-risk, bilingual
9 and vocational education programs and services.

10 (c) Any balance remaining in the preschool-aged at-risk education
11 fund at the end of the budget year shall be carried forward into the
12 preschool-aged at-risk education fund for succeeding budget years. Such
13 fund shall not be subject to the provisions of K.S.A. 79-2925 through 79-
14 2937, and amendments thereto. In preparing the budget of such school
15 district, the amounts credited to and the amount on hand in the pre-
16 school-aged at-risk education fund, and the amount expended therefrom
17 shall be included in the annual budget for the information of the residents
18 of the school district. Interest earned on the investment of moneys in any
19 such fund shall be credited to that fund.

20 *Any unencumbered balance of moneys remaining in the preschool-aged*
21 *at-risk education fund of a school district on June 30, 2010, may be ex-*
22 *pended by the school district for general education purposes of the school*
23 *district in ~~school year 2010-2011~~ [any school year in which the amount*
24 **of base state aid per pupil is not at least \$4,492 because of insuf-**
25 **ficient appropriation of general state aid, rescission or reduction**
26 **of the appropriation for general state aid, proration of the amount**
27 **appropriated for general state aid as authorized by K.S.A. 72-6410**
28 **and 75-6704, and amendments thereto, or the imposition of an**
29 **allotment as authorized by K.S.A. 75-3701 et seq., and amend-**
30 **ments thereto].**

31 (d) Each year the board of education of each school district shall
32 prepare and submit to the state board a report on the preschool-aged at-
33 risk program or assistance provided by the district. Such report shall in-
34 clude information specifying the number of pupils who were served or
35 provided assistance, the type of service provided, the research upon which
36 the district relied in determining that a need for service or assistance
37 existed, the results of providing such service or assistance and any other
38 information required by the state board.

39 Sec. ~~12~~ [13.] K.S.A. 72-6420 is hereby amended to read as follows:
40 72-6420. (a) There is hereby established in every district a fund which
41 shall be called the special education fund, which fund shall consist of all
42 moneys deposited therein or transferred thereto according to law. Not-
43 withstanding any other provision of law, all moneys received by the dis-

1 trict from whatever source for special education shall be credited to the
2 special education fund established by this section, except that (1) amounts
3 of payments received by a district under K.S.A. 72-979, and amendments
4 thereto, and amounts of grants, if any, received by a district under K.S.A.
5 72-983, and amendments thereto, shall be deposited in the general fund
6 of the district and transferred to the special education fund, and (2) mon-
7 eys received by a district pursuant to lawful agreements made under
8 K.S.A. 72-968, and amendments thereto, shall be credited to the special
9 fund established under the agreements.

10 (b) The expenses of a district directly attributable to special education
11 shall be paid from the special education fund and from special funds
12 established under K.S.A. 72-968, and amendments thereto.

13 (c) Obligations of a district pursuant to lawful agreements made un-
14 der K.S.A. 72-968, and amendments thereto, shall be paid from the spe-
15 cial education fund established by this section. Insert 72-6420

16 (d) *Any unencumbered balance of moneys attributable to appropri-*
17 *ations by the legislature for special education or related services remaining*
18 *in the special education fund of a school district on June 30, 2010, may*
19 *be expended by the school district for general education purposes of the*
20 *school district in ~~school year 2010-2011~~ [any school year in which the*
21 **amount of base state aid per pupil is not at least \$4,492 because**
22 **of insufficient appropriation of general state aid, rescission or re-**
23 **duction of the appropriation for general state aid, proration of the**
24 **amount appropriated for general state aid as authorized by K.S.A.**
25 **72-6410 and 75-6704, and amendments thereto, or the imposition**
26 **of an allotment as authorized by K.S.A. 75-3701 et seq., and**
27 **amendments thereto].**

28 Sec. ~~13~~ [14.] K.S.A. 2009 Supp. 72-6421 is hereby amended to read
29 as follows: 72-6421. (a) There is hereby established in every district a
30 fund which shall be called the vocational education fund. All moneys
31 received by a district for any course or program authorized and approved
32 under the provisions of article 44 of chapter 72 of Kansas Statutes An-
33 notated, ~~except for courses and programs conducted in an area vocational~~
34 ~~school,~~ shall be credited to the vocational education fund. All moneys
35 received by the district from tuition, fees or charges or from any other
36 source for vocational education courses or programs, ~~except for courses~~
37 ~~and programs conducted in an area vocational school,~~ shall be credited
38 to the vocational education fund. The expenses of a district directly at-
39 tributable to vocational education shall be paid from the vocational edu-
40 cation fund.

41 (b) Obligations of a district pursuant to lawful agreements made un-
42 der K.S.A. 72-4421, and amendments thereto, shall be paid from the
43 vocational education fund established by this section. If any such agree-

1 ment expresses an obligation of a district in terms of a mill levy, such
2 obligation shall be construed to mean an amount equal to that which
3 would be produced by the levy.

4 (c) Any balance remaining in the vocational education fund at the
5 end of the budget year shall be carried forward into the vocational edu-
6 cation fund for succeeding budget years. Such fund shall not be subject
7 to the provisions of K.S.A. 79-2925 through 79-2937, and amendments
8 thereto. In preparing the budget of such school district, the amounts
9 credited to and the amount on hand in the vocational education fund,
10 and the amount expended therefrom shall be included in the annual
11 budget for the information of the residents of the school district. Interest
12 earned on the investment of moneys in any such fund shall be credited
13 to that fund.

14 *Any unencumbered balance of moneys attributable to appropriations*
15 *by the legislature in the vocational education fund of a school district on*
16 *June 30, 2010, may be expended by the school district for general edu-*
17 *cation purposes of the school district in ~~school year 2010-2011~~ [any*
18 **school year in which the amount of base state aid per pupil is not**
19 **at least \$4,492 because of insufficient appropriation of general**
20 **state aid, rescission or reduction of the appropriation for general**
21 **state aid, proration of the amount appropriated for general state**
22 **aid as authorized by K.S.A. 72-6410 and 75-6704, and amendments**
23 **thereto, or the imposition of an allotment as authorized by K.S.A.**
24 **75-3701 et seq., and amendments thereto].**

25 Sec. ~~14~~ [15.] K.S.A. 72-6423 is hereby amended to read as follows:
26 72-6423. (a) There is hereby established in every district a fund which
27 shall be called the driver training fund which fund shall consist of all
28 moneys deposited therein or transferred thereto according to law. All
29 moneys received by the district from distributions made from the state
30 safety fund and the motorcycle safety fund and from tuition, fees or
31 charges for driver training courses shall be credited to the driver training
32 fund. The expenses of a district directly attributable to driver training
33 shall be paid from the driver training fund.

34 (b) ~~The provisions of this section shall take effect and be in force~~
35 ~~from and after July 1, 1992. Any unencumbered balance of moneys re-~~
36 ~~maining in the driver training fund of a school district on June 30, 2010,~~
37 ~~may be expended by the school district for general education purposes of~~
38 ~~the school district in ~~school year 2010-2011~~ [any school year in which~~
39 **the amount of base state aid per pupil is not at least \$4,492 because**
40 **of insufficient appropriation of general state aid, rescission or re-**
41 **duction of the appropriation for general state aid, proration of the**
42 **amount appropriated for general state aid as authorized by K.S.A.**
43 **72-6410 and 75-6704, and amendments thereto, or the imposition**

1 **of an allotment as authorized by K.S.A. 75-3701 et seq., and**
2 **amendments thereto].**

3 Sec. ~~15~~. [16.] K.S.A. 72-6424 is hereby amended to read as follows:
4 72-6424. (a) There is hereby established in every district a fund which
5 shall be called the food service fund, which fund shall consist of all moneys
6 deposited therein or transferred thereto according to law. All moneys
7 received by the district for food service and from charges for food service
8 shall be credited to the food service fund. The expenses of a district
9 attributable to food service shall be paid from the food service fund.

10 (b) ~~The provisions of this section shall take effect and be in force~~
11 ~~from and after July 1, 1992. Any unencumbered balance of moneys at-~~
12 ~~tributable to appropriations by the legislature in the food service fund of~~
13 ~~a school district on June 30, 2010, may be expended by the school district~~
14 ~~for general education purposes of the school district in school year 2010-~~
15 ~~2011 [any school year in which the amount of base state aid per~~
16 ~~pupil is not at least \$4,492 because of insufficient appropriation of~~
17 ~~general state aid, rescission or reduction of the appropriation for~~
18 ~~general state aid, proration of the amount appropriated for gen-~~
19 ~~eral state aid as authorized by K.S.A. 72-6410 and 75-6704, and~~
20 ~~amendments thereto, or the imposition of an allotment as author-~~
21 ~~ized by K.S.A. 75-3701 et seq., and amendments thereto].~~

22 Sec. ~~16~~. [17.] K.S.A. 2009 Supp. 72-8223 is hereby amended to read
23 as follows: 72-8223. (a) The secretary of social and rehabilitation services
24 shall pay tuition to the board of education of any school district for chil-
25 dren in any institution under the jurisdiction of the secretary who attend
26 any of the schools of such school district. The amount of tuition shall be
27 determined on the basis of the average operating cost per pupil of the
28 school district, less the proportionate amount of state aid received by such
29 school district as determined by the state board of education. Whenever
30 feasible, the board of education of such school district shall work with
31 the department of social and rehabilitation services to maximize federal
32 matching funds.

33 (b) Payments of tuition received under this section by the board of
34 education of any school district for attendance of children at school in
35 regular educational programs shall be deposited in the tuition reimburse-
36 ment fund.

37 (c) There is hereby established in every district a fund which shall be
38 called the tuition reimbursement fund, which fund shall consist of all
39 moneys deposited therein or transferred thereto according to law. The
40 expenses of a district attributable to the costs of providing educational
41 services to a child in an institution under the jurisdiction of the secretary
42 who attends the school shall be paid from the tuition reimbursement
43 fund.

1 (d) *Any unencumbered balance of moneys remaining in the tuition*
2 *reimbursement fund of a school district on June 30, 2010, may be ex-*
3 *pended by the school district for general education purposes of the school*
4 *district in ~~school year 2010-2011~~ [any school year in which the amount*
5 **of base state aid per pupil is not at least \$4,492 because of insuffi-**
6 **cient appropriation of general state aid, rescission or reduction**
7 **of the appropriation for general state aid, proration of the amount**
8 **appropriated for general state aid as authorized by K.S.A. 72-6410**
9 **and 75-6704, and amendments thereto, or the imposition of an**
10 **allotment as authorized by K.S.A. 75-3701 et seq., and amend-**
11 **ments thereto].**

12 Sec. ~~17~~ [18.] K.S.A. 72-8237 is hereby amended to read as follows:
13 72-8237. (a) The board of education of any school district may: (1) Es-
14 tablish, operate and maintain a summer program for pupils; (2) enter into
15 cooperative or interlocal agreements with one or more other boards of
16 education for the establishment, operation and maintenance of a summer
17 program for pupils; and (3) prescribe and collect fees for providing a
18 summer program for pupils or provide such program without charge.

19 (b) Fees for providing a summer program for pupils shall be pre-
20 scribed and collected only to recover the costs incurred as a result of and
21 directly attributable to the establishment, operation and maintenance of
22 the program.

23 (c) No school district may collect fees for providing a summer pro-
24 gram for pupils required to attend such a program in accordance with
25 the provisions of law, rules and regulations of the state board of education,
26 policy of the board of education, or an individualized education plan de-
27 veloped for an exceptional child.

28 (d) There is hereby established in every district which establishes,
29 operates and maintains a summer program a fund which shall be called
30 the summer program fund, which fund shall consist of all moneys depos-
31 ited therein or transferred thereto according to law. All moneys received
32 by a district from fees collected under this section or from any other
33 source for summer programs shall be credited to the summer program
34 fund. The expenses of a district directly attributable to summer programs
35 shall be paid from the summer program fund.

36 *Any unencumbered balance of moneys remaining in the summer pro-*
37 *gram fund of a school district on June 30, 2010, may be expended by the*
38 *school district for general education purposes of the school district in*
39 *~~school year 2010-2011~~ [any school year in which the amount of base*
40 **state aid per pupil is not at least \$4,492 because of insufficient**
41 **appropriation of general state aid, rescission or reduction of the**
42 **appropriation for general state aid, proration of the amount ap-**
43 **propriated for general state aid as authorized by K.S.A. 72-6410**

1 **and 75-6704, and amendments thereto, or the imposition of an**
2 **allotment as authorized by K.S.A. 75-3701 et seq., and amend-**
3 **ments thereto].**

4 (e) As used in this section, the term “summer program” means a
5 program which is established by the board of education of a school district
6 and operated during the summer months for the purpose of giving re-
7 medial instruction to pupils or for the purpose of conducting special pro-
8 jects and activities designed to enrich and enhance the educational ex-
9 perience of pupils, or for both such purposes.

10 Sec. ~~18~~ **[19.]** K.S.A. 72-8238 is hereby amended to read as follows:
11 72-8238. (a) The board of education of any school district may: (1) Es-
12 tablish, operate and maintain an extraordinary school program for pupils
13 who meet the district’s criteria for attendance of such programs; (2) enter
14 into cooperative or interlocal agreements with one or more other boards
15 of education for the establishment, operation and maintenance of an ex-
16 traordinary school program for pupils; and (3) prescribe and collect fees
17 for providing an extraordinary school program for pupils or provide such
18 program without charge.

19 (b) Fees for providing an extraordinary school program for pupils
20 shall be prescribed and collected only to recover the cost incurred as a
21 result of and directly attributable to the establishment, operation and
22 maintenance of the program.

23 (c) No school district may collect fees for providing an extraordinary
24 school program for pupils who are required to attend such a program in
25 accordance with the provisions of law, rules and regulations of the state
26 board of education, policy of the board of education, or an individualized
27 education plan developed for an exceptional child or who are eligible for
28 free or reduced price meals under the national school lunch act.

29 (d) There is hereby established in every district which establishes,
30 operates and maintains an extraordinary school program a fund which
31 shall be called the extraordinary school program fund, which fund shall
32 consist of all moneys deposited therein or transferred thereto according
33 to law. All moneys received by a district from fees collected under this
34 section or from any other source for extraordinary school programs shall
35 be credited to the extraordinary school program fund. The expenses of a
36 district directly attributable to extraordinary school programs shall be paid
37 from the extraordinary school program fund.

38 *Any unencumbered balance of moneys remaining in the extraordinary*
39 *school program fund of a school district on June 30, 2010, may be ex-*
40 *pended by the school district for general education purposes of the school*
41 *district in ~~school year 2010-2011~~ **[any school year in which the amount***
42 **of base state aid per pupil is not at least \$4,492 because of insuff-**
43 **icient appropriation of general state aid, rescission or reduction**

1 **of the appropriation for general state aid, proration of the amount**
2 **appropriated for general state aid as authorized by K.S.A. 72-6410**
3 **and 75-6704, and amendments thereto, or the imposition of an**
4 **allotment as authorized by K.S.A. 75-3701 et seq., and amend-**
5 **ments thereto].**

6 (e) As used in this section, the term “extraordinary school program”
7 means a program which is established by the board of education of a
8 school district, operated before or after regular school hours during the
9 regular school term, and maintained for any or all of the following pur-
10 poses: (1) Providing pupils with additional time to achieve learner exit or
11 improvement plan outcomes; (2) giving pupils remedial instruction or
12 independent study assistance; (3) affording pupils an opportunity to
13 strengthen or attain mastery of basic or higher order thinking skills; and
14 (4) conducting special projects and activities designed to enrich and en-
15 hance the educational experience of pupils.

16 Sec. ~~19~~ **[20.]** K.S.A. 2009 Supp. 72-8248 is hereby amended to read
17 as follows: 72-8248. (a) There is hereby established in every school district
18 a special liability expense fund. Moneys in such fund shall be used to:

19 (1) Pay the cost of providing for its defense and the defense of em-
20 ployees pursuant to the Kansas tort claims act and for the payment of
21 claims and other direct and indirect costs resulting from the implemen-
22 tation of such act; and

23 (2) pay judgments rendered against the district.

24 (b) (1) The district shall credit to the special liability expense fund
25 any moneys received by the district from any source which may be law-
26 fully utilized for the purposes specified by this section including the pro-
27 ceeds of tax levies hereinafter authorized and provided. Any balance re-
28 maining in the special liability expense fund at the end of the budget year
29 shall be carried forward into that fund for succeeding budget years. Such
30 fund shall not be subject to the provisions of K.S.A. 79-2925 through 79-
31 2937, and amendments thereto. In making the budget of the district, the
32 amounts credited to and the amount on hand in such special fund, and
33 the amount expended therefrom, shall be included in the annual budget
34 for the information of the residents of the district. Interest earned on the
35 investment of moneys in any such fund shall be credited to that fund.

36 (2) *As used in this paragraph (2), “moneys” means those moneys*
37 *which are not derived from a property tax imposed under this section.*

38 *Any unencumbered balance of moneys remaining in the special liability*
39 *expense fund of a school district on June 30, 2010, may be expended by*
40 *the school district for general education purposes of the school district in*
41 ~~*school year 2010-2011*~~ **[any school year in which the amount of base**
42 **state aid per pupil is not at least \$4,492 because of insufficient**
43 **appropriation of general state aid, rescission or reduction of the**

1 **appropriation for general state aid, proration of the amount ap-**
2 **propriated for general state aid as authorized by K.S.A. 72-6410**
3 **and 75-6704, and amendments thereto, or the imposition of an**
4 **allotment as authorized by K.S.A. 75-3701 et seq., and amend-**
5 **ments thereto].**

6 (c) Whenever the governing body of any school district determines
7 that moneys from other sources will be insufficient to pay such costs, the
8 governing body is hereby authorized to levy an annual tax upon all taxable
9 tangible property within the district in an amount determined by the
10 governing body to be necessary for such purpose and to pay a portion of
11 the principal and interest on bonds issued by cities under the authority
12 of K.S.A. 12-1774, and amendments thereto, for the financing of rede-
13 velopment projects upon property located in such school district.

14 Sec. ~~20~~ [21.] K.S.A. 2009 Supp. 72-8249 is hereby amended to read
15 as follows: 72-8249. (a) There is hereby established in every school district
16 a special reserve fund. Moneys in such fund shall be used to:

17 (1) Pay claims, judgments, expenses and other purposes relating to
18 health care services, disability income benefits and group life insurance
19 benefits as authorized by K.S.A. 72-8415a, and amendments thereto;

20 (2) pay costs relating to uninsured losses; and

21 (3) pay the cost of workers compensation insurance and workers com-
22 pensation claims, awards, expenses and other purposes authorized by the
23 workers compensation act.

24 (b) Any balance remaining in the special reserve fund at the end of
25 the budget year shall be carried forward into that reserve fund for suc-
26 ceeding budget years. Such fund shall not be subject to the provisions of
27 K.S.A. 79-2925 through 79-2937, and amendments thereto. In preparing
28 the budget of such school district, the amounts credited to and the
29 amount on hand in the special reserve fund, and the amount expended
30 therefrom shall be included in the annual budget for the information of
31 the residents of the school district. Interest earned on the investment of
32 moneys in any such fund shall be credited to that fund.

33 *Any unencumbered balance of moneys remaining in the special reserve*
34 *fund of a school district on June 30, 2010, may be expended by the school*
35 *district for general education purposes of the school district in ~~school year~~*
36 *~~2010-2011~~ [any school year in which the amount of base state aid*
37 *per pupil is not at least \$4,492 because of insufficient appropri-*
38 *ation of general state aid, rescission or reduction of the appropri-*
39 *ation for general state aid, proration of the amount appropriated*
40 *for general state aid as authorized by K.S.A. 72-6410 and 75-6704,*
41 *and amendments thereto, or the imposition of an allotment as au-*
42 *thorized by K.S.A. 75-3701 et seq., and amendments thereto].*

43 Sec. ~~21~~ [22.] K.S.A. 2009 Supp. 72-8250 is hereby amended to read

1 as follows: 72-8250. (a) There is hereby established in every school district
2 a textbook and student materials revolving fund. Moneys in such fund
3 shall be used to:

- 4 (1) Purchase any items designated in K.S.A. 72-5389, and amend-
5 ments thereto;
6 (2) pay the cost of materials or other items used in curricular, extra-
7 curricular or other school-related activities; and
8 (3) purchase textbooks as authorized by K.S.A. 72-4141, and amend-
9 ments thereto.

10 (b) Any balance remaining in the textbook and student materials re-
11 volving fund at the end of the budget year shall be carried forward into
12 that fund for succeeding budget years. Such fund shall not be subject to
13 the provisions of K.S.A. 79-2925 through 79-2937, and amendments
14 thereto. In preparing the budget of such school district, the amounts
15 credited to and the amount on hand in the textbook and student materials
16 revolving fund, and the amount expended therefrom shall be included in
17 the annual budget for the information of the residents of the school dis-
18 trict. Interest earned on the investment of moneys in any such fund shall
19 be credited to that fund.

20 *Any unencumbered balance of moneys remaining in the textbook and*
21 *student materials revolving fund of a school district on June 30, 2010,*
22 *may be expended by the school district for general education purposes of*
23 *the school district in ~~school year 2010-2011~~ [any school year in which*
24 **the amount of base state aid per pupil is not at least \$4,492 because**
25 **of insufficient appropriation of general state aid, rescission or re-**
26 **duction of the appropriation for general state aid, proration of the**
27 **amount appropriated for general state aid as authorized by K.S.A.**
28 **72-6410 and 75-6704, and amendments thereto, or the imposition**
29 **of an allotment as authorized by K.S.A. 75-3701 et seq., and**
30 **amendments thereto].**

31 Sec. ~~22~~ [23.] K.S.A. 72-8804 is hereby amended to read as follows:
32 72-8804. (a) *Except as provided in subsection (b), any moneys in the*
33 *capital outlay fund of any school district and any moneys received from*
34 *issuance of bonds under K.S.A. 72-8805 or 72-8810, and amendments*
35 *thereto, may be used for the purpose of the acquisition, construction,*
36 *reconstruction, repair, remodeling, additions to, furnishing and equipping*
37 *of buildings necessary for school district purposes, ~~including housing and~~*
38 *boarding pupils enrolled in an area vocational school operated under the*
39 *board of education, architectural expenses incidental thereto, the acqui-*
40 *sition of building sites, the undertaking and maintenance of asbestos con-*
41 *trol projects, the acquisition of school buses and the acquisition of other*
42 *equipment. The board of education of any school district is hereby au-*
43 *thorized to invest any portion of the capital outlay fund of the school*

1 district which is not currently needed in investments authorized by K.S.A.
2 12-1675, and amendments thereto, in the manner prescribed therein or
3 may invest the same in direct obligations of the United States government
4 maturing or redeemable at par and accrued interest within three years
5 from date of purchase, the principal and interest whereof is guaranteed
6 by the government of the United States. All interest received on any such
7 investment shall upon receipt thereof be credited to the capital outlay
8 fund.

9 (b) *Moneys in the capital outlay fund which are attributable to trans-*
10 *fers of moneys from the general fund of a school district in school year*
11 *2008-2009 may be transferred to the contingency reserve fund of the*
12 *district in school year 2009-2010.*

13 *Moneys in the capital outlay fund which are attributable to transfers*
14 *of moneys from the general fund of a school district in school year 2008-*
15 *2009 or school year 2009-2010 may be expended for general education*
16 *purposes of the school district in ~~school year 2009-2010 and school year~~*
17 *~~2010-2011~~ [any school year in which the amount of base state aid*
18 *per pupil is not at least \$4,492 because of insufficient appropri-*
19 *ation of general state aid, rescission or reduction of the appropri-*
20 *ation for general state aid, proration of the amount appropriated*
21 *for general state aid as authorized by K.S.A. 72-6410 and 75-6704,*
22 *and amendments thereto, or the imposition of an allotment as au-*
23 *thorized by K.S.A. 75-3701 et seq., and amendments thereto].*

24 Sec. ~~23~~ [24.] K.S.A. 2009 Supp. 72-9509 is hereby amended to read
25 as follows: 72-9509. (a) There is hereby established in every school district
26 a fund which shall be called the bilingual education fund, which fund
27 shall consist of all moneys deposited therein or transferred thereto ac-
28 cording to law. The expenses of a district directly attributable to such
29 bilingual education programs shall be paid from the bilingual education
30 fund.

31 (b) Any balance remaining in the bilingual education fund at the end
32 of the budget year shall be carried forward into the bilingual education
33 fund for succeeding budget years. Such fund shall not be subject to the
34 provisions of K.S.A. 79-2925 through 79-2937, and amendments thereto.
35 In preparing the budget of such school district, the amounts credited to
36 and the amount on hand in the bilingual education fund, and the amount
37 expended therefrom shall be included in the annual budget for the in-
38 formation of the residents of the school district. Interest earned on the
39 investment of moneys in any such fund shall be credited to that fund.

40 *Any unencumbered balance of moneys remaining in the bilingual ed-*
41 *ucation fund of a school district on June 30, 2010, may be expended by*
42 *the school district for general education purposes of the school district in*
43 *~~school year 2010-2011~~ [any school year in which the amount of base*

1 **state aid per pupil is not at least \$4,492 because of insufficient**
2 **appropriation of general state aid, rescission or reduction of the**
3 **appropriation for general state aid, proration of the amount ap-**
4 **propriated for general state aid as authorized by K.S.A. 72-6410**
5 **and 75-6704, and amendments thereto, or the imposition of an**
6 **allotment as authorized by K.S.A. 75-3701 et seq., and amend-**
7 **ments thereto].**

8 (c) Each year the board of education of each school district shall
9 prepare and submit to the state board a report on the bilingual education
10 program and assistance provided by the district. Such report shall include
11 information specifying the number of pupils who were served or provided
12 assistance, the type of service provided, the research upon which the
13 district relied in determining that a need for service or assistance existed,
14 the results of providing such service or assistance and any other infor-
15 mation required by the state board.

16 Sec. ~~24~~ [25.] K.S.A. 2009 Supp. 72-9609 is hereby amended to read
17 as follows: 72-9609. There is hereby established in every school district a
18 fund which shall be called the professional development fund, which fund
19 shall consist of all moneys deposited therein or transferred thereto ac-
20 cording to law. All moneys received by the school district from whatever
21 source for professional development programs established under this act
22 shall be credited to the fund established by this section. The expenses of
23 a school district directly attributable to professional development pro-
24 grams shall be paid from the professional development fund.

25 *Any unencumbered balance of moneys remaining in the professional*
26 *development fund of a school district on June 30, 2010, may be expended*
27 *by the school district for general education purposes of the school district*
28 *in ~~school year 2010-2011~~ [any school year in which the amount of*
29 **base state aid per pupil is not at least \$4,492 because of insufficient**
30 **appropriation of general state aid, rescission or reduction of the**
31 **appropriation for general state aid, proration of the amount ap-**
32 **propriated for general state aid as authorized by K.S.A. 72-6410**
33 **and 75-6704, and amendments thereto, or the imposition of an**
34 **allotment as authorized by K.S.A. 75-3701 et seq., and amend-**
35 **ments thereto].**

36 Sec. ~~25~~ [26.] K.S.A. 2009 Supp. 72-6407 is hereby amended to read
37 as follows: 72-6407. (a) (1) “Pupil” means any person who is regularly
38 enrolled in a district and attending kindergarten or any of the grades one
39 through 12 maintained by the district or who is regularly enrolled in a
40 district and attending kindergarten or any of the grades one through 12
41 in another district in accordance with an agreement entered into under
42 authority of K.S.A. 72-8233, and amendments thereto, or who is regularly
43 enrolled in a district and attending special education services provided

1 for preschool-aged exceptional children by the district.
2 (2) Except as otherwise provided in paragraph (3) of this subsection,
3 a pupil in attendance full time shall be counted as one pupil. A pupil in
4 attendance part time shall be counted as that proportion of one pupil (to
5 the nearest $\frac{1}{10}$) that the pupil's attendance bears to full-time attendance.
6 A pupil attending kindergarten shall be counted as $\frac{1}{2}$ pupil. A pupil en-
7 rolled in and attending an institution of postsecondary education which
8 is authorized under the laws of this state to award academic degrees shall
9 be counted as one pupil if the pupil's postsecondary education enrollment
10 and attendance together with the pupil's attendance in either of the
11 grades 11 or 12 is at least $\frac{5}{6}$ time, otherwise the pupil shall be counted
12 as that proportion of one pupil (to the nearest $\frac{1}{10}$) that the total time of
13 the pupil's postsecondary education attendance and attendance in grade
14 11 or 12, as applicable, bears to full-time attendance. A pupil enrolled in
15 and attending an area vocational school, area vocational-technical school
16 or approved vocational education program shall be counted as one pupil
17 if the pupil's vocational education enrollment and attendance together
18 with the pupil's attendance in any of grades nine through 12 is at least $\frac{5}{6}$
19 time, otherwise the pupil shall be counted as that proportion of one pupil
20 (to the nearest $\frac{1}{10}$) that the total time of the pupil's vocational education
21 attendance and attendance in any of grades nine through 12 bears to full-
22 time attendance. A pupil enrolled in a district and attending a non-virtual
23 school and also attending a virtual school shall be counted as that pro-
24 portion of one pupil (to the nearest $\frac{1}{10}$) that the pupil's attendance at the
25 non-virtual school bears to full-time attendance. Except as provided by
26 this section for preschool-aged exceptional children and virtual school
27 pupils, a pupil enrolled in a district and attending special education and
28 related services, provided for by the district shall be counted as one pupil.
29 A pupil enrolled in a district and attending special education and related
30 services provided for by the district and also attending a virtual school
31 shall be counted as that proportion of one pupil (to the nearest $\frac{1}{10}$) that
32 the pupil's attendance at the non-virtual school bears to full-time attend-
33 ance. A pupil enrolled in a district and attending special education and
34 related services for preschool-aged exceptional children provided for by
35 the district shall be counted as $\frac{1}{2}$ pupil. A preschool-aged at-risk pupil
36 enrolled in a district and receiving services under an approved at-risk
37 pupil assistance plan maintained by the district shall be counted as $\frac{1}{2}$
38 pupil. A pupil in the custody of the secretary of social and rehabilitation
39 services or in the custody of the commissioner of juvenile justice and
40 enrolled in unified school district No. 259, Sedgwick county, Kansas, but
41 housed, maintained, and receiving educational services at the Judge James
42 V. Riddel Boys Ranch, shall be counted as two pupils. Except as provided
43 in section 1 of chapter 76 of the 2009 Session Laws of the state of Kansas,

1 and amendments thereto, a pupil in the custody of the secretary of social
2 and rehabilitation services or in the custody of the commissioner of ju-
3 venile justice and enrolled in unified school district No. 409, Atchison,
4 Kansas, but housed, maintained and receiving educational services at the
5 youth residential center located on the grounds of the former Atchison
6 juvenile correctional facility, shall be counted as two pupils.

7 (3) A pupil residing at the Flint Hills job corps center shall not be
8 counted. A pupil confined in and receiving educational services provided
9 for by a district at a juvenile detention facility shall not be counted. A
10 pupil enrolled in a district but housed, maintained, and receiving edu-
11 cational services at a state institution or a psychiatric residential treatment
12 facility shall not be counted.

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

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

19 (d) “Preschool-aged at-risk pupil” means an at-risk pupil who has
20 attained the age of four years, is under the age of eligibility for attendance
21 at kindergarten, and has been selected by the state board in accordance
22 with guidelines consonant with guidelines governing the selection of pu-
23 pils for participation in head start programs.

24 (e) “Enrollment” means: (1) (A) Subject to the provisions of para-
25 graph (1)(B), for districts scheduling the school days or school hours of
26 the school term on a trimestral or quarterly basis, the number of pupils
27 regularly enrolled in the district on September 20 plus the number of
28 pupils regularly enrolled in the district on February 20 less the number
29 of pupils regularly enrolled on February 20 who were counted in the
30 enrollment of the district on September 20; and for districts not specified
31 in this paragraph (1), the number of pupils regularly enrolled in the dis-
32 trict on September 20; (B) a pupil who is a foreign exchange student shall
33 not be counted unless such student is regularly enrolled in the district on
34 September 20 and attending kindergarten or any of the grades one
35 through 12 maintained by the district for at least one semester or two
36 quarters or the equivalent thereof;

37 (2) if enrollment in a district in any school year has decreased from
38 enrollment in the preceding school year, enrollment of the district in the
39 current school year means whichever is the greater of (A) enrollment in
40 the preceding school year minus enrollment in such school year of pre-
41 school-aged at-risk pupils, if any such pupils were enrolled, plus enroll-
42 ment in the current school year of preschool-aged at-risk pupils, if any
43 such pupils are enrolled, or (B) the sum of enrollment in the current

- 1 school year of preschool-aged at-risk pupils, if any such pupils are enrolled
2 and the average (mean) of the sum of (i) enrollment of the district in the
3 current school year minus enrollment in such school year of preschool-
4 aged at-risk pupils, if any such pupils are enrolled and (ii) enrollment in
5 the preceding school year minus enrollment in such school year of pre-
6 school-aged at-risk pupils, if any such pupils were enrolled and (iii) en-
7 rollment in the school year next preceding the preceding school year
8 minus enrollment in such school year of preschool-aged at-risk pupils, if
9 any such pupils were enrolled; or
- 10 (3) the number of pupils as determined under K.S.A. 72-6447 or
11 K.S.A. 2009 Supp. 72-6448, and amendments thereto.
- 12 (f) “Adjusted enrollment” means: (1) Enrollment adjusted by adding
13 at-risk pupil weighting, program weighting, low enrollment weighting, if
14 any, high density at-risk pupil weighting, if any, medium density at-risk
15 pupil weighting, if any, nonproficient pupil weighting, if any, high en-
16 rollment weighting, if any, declining enrollment weighting, if any, school
17 facilities weighting, if any, ancillary school facilities weighting, if any, cost
18 of living weighting, if any, special education and related services weight-
19 ing, *KPERS weighting* and transportation weighting to enrollment; or (2)
20 adjusted enrollment as determined under K.S.A. 2009 Supp. 72-6457 or
21 72-6458, and amendments thereto.
- 22 (g) “At-risk pupil weighting” means an addend component assigned
23 to enrollment of districts on the basis of enrollment of at-risk pupils.
- 24 (h) “Program weighting” means an addend component assigned to
25 enrollment of districts on the basis of pupil attendance in educational
26 programs which differ in cost from regular educational programs.
- 27 (i) “Low enrollment weighting” means an addend component as-
28 signed to enrollment of districts pursuant to K.S.A. 72-6412, and amend-
29 ments thereto, on the basis of costs attributable to maintenance of edu-
30 cational programs by such districts in comparison with costs attributable
31 to maintenance of educational programs by districts having to which high
32 enrollment weighting is assigned pursuant to K.S.A. 2009 Supp. 72-
33 6442b, and amendments thereto.
- 34 (j) “School facilities weighting” means an addend component as-
35 signed to enrollment of districts on the basis of costs attributable to com-
36 mencing operation of new school facilities.
- 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) “Cost of living weighting” means an addend component assigned
41 to enrollment of districts to which the provisions of K.S.A. 2009 Supp.
42 72-6449, and amendments thereto, apply on the basis of costs attributable
43 to the cost of living in the district.

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

11 (n) “Juvenile detention facility” has the meaning ascribed thereto by
12 72-8187, and amendments thereto.

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

17 (p) “Virtual school” means any school or educational program that:
18 (1) Is offered for credit; (2) uses distance-learning technologies which
19 predominately use internet-based methods to deliver instruction; (3) in-
20 volves instruction that occurs asynchronously with the teacher and pupil
21 in separate locations; (4) requires the pupil to make academic progress
22 toward the next grade level and matriculation from kindergarten through
23 high school graduation; (5) requires the pupil to demonstrate competence
24 in subject matter for each class or subject in which the pupil is enrolled
25 as part of the virtual school; and (6) requires age-appropriate pupils to
26 complete state assessment tests.

27 (q) “Declining enrollment weighting” means an addend component
28 assigned to enrollment of districts to which the provisions of K.S.A. 2009
29 Supp. 72-6451, and amendments thereto, apply on the basis of reduced
30 revenues attributable to the declining enrollment of the district.

31 (r) “High enrollment weighting” means an addend component as-
32 signed to enrollment of districts pursuant to K.S.A. 2009 Supp. 72-6442b,
33 and amendments thereto, on the basis of costs attributable to mainte-
34 nance of educational programs by such districts as a correlate to low
35 enrollment weighting assigned to enrollment of districts pursuant to
36 K.S.A. 72-6412, and amendments thereto.

37 (s) “High density at-risk pupil weighting” means an addend compo-
38 nent assigned to enrollment of districts to which the provisions of K.S.A.
39 2009 Supp. 72-6455, and amendments thereto, apply.

40 (t) “Nonproficient pupil” means a pupil who is not eligible for free
41 meals under the national school lunch act and who has scored less than
42 proficient on the mathematics or reading state assessment during the
43 preceding school year and who is enrolled in a district which maintains

- 1 an approved proficiency assistance plan.
- 2 (u) “Nonproficient pupil weighting” means an addend component
3 assigned to enrollment of districts on the basis of enrollment of nonprof-
4 icient pupils pursuant to K.S.A. 2009 Supp. 72-6454, and amendments
5 thereto.
- 6 (v) “Psychiatric residential treatment facility” has the meaning as-
7 cribed thereto by K.S.A. 72-8187, and amendments thereto.
- 8 (w) “Medium density at-risk pupil weighting” means an addend com-
9 ponent assigned to enrollment of districts to which the provisions of
10 K.S.A. 2009 Supp. 72-6459, and amendments thereto, apply.
- 11 (x) “*KPERS weighting*” means an addend component assigned to en-
12 rollment of districts on the basis of costs attributable to school districts’
13 employer contributions to the Kansas public employees retirement system.
- 14 Sec. ~~26~~. [27.] K.S.A. 2009 Supp. 72-6433d is hereby amended to
15 read as follows: 72-6433d. (a) (1) The provisions of this subsection shall
16 apply in any school year in which the amount of base state aid per pupil
17 is \$4,433 or less.
- 18 (2) The board of any school district may adopt a local option budget
19 which does not exceed the local option budget calculated as if the base
20 state aid per pupil was \$4,433 or which does not exceed an amount as
21 authorized by K.S.A. 72-6433, and amendments thereto, whichever is
22 greater.
- 23 (b) (1) The provisions of this subsection shall apply in any school year
24 in which the amount appropriated for state aid for special education and
25 related services is less than the amount appropriated for state aid for
26 special education and related services in school year 2008-2009.
- 27 (2) The board of education of any school district may adopt a local
28 option budget which does not exceed the local option budget calculated
29 as if the district received state aid for special education and related serv-
30 ices equal to the amount of state aid for special education and related
31 services received in school year 2008-2009, or which does not exceed an
32 amount as authorized by K.S.A. 72-6433, and amendments thereto,
33 whichever is greater.
- 34 (c) The board of education of any school district may exercise the
35 authority granted under subsection (a) or (b) or both subsections (a) and
36 (b).
- 37 (d) To the extent that the provisions of K.S.A. 72-6433, and amend-
38 ments thereto, conflict with this section, this section shall control.
- 39 (e) *The local option budget of a school district adopting a local option*
40 *budget under this section shall be determined as follows:*
- 41 (1) *Determine the adjusted enrollment of the school district, excluding*
42 *special education weighting;*
- 43 (2) *multiply the number determined under (1) by \$4,433;*

1 (3) *add the amount of state aid for special education or related serv-*
2 *ices received by the school district in school year 2008-2009 to the product*
3 *obtained under (2);*

4 (4) *add the amount disbursed to the school district in the current*
5 *school year under K.S.A. 2009 Supp. 74-4939a, and amendments thereto[,*
6 **in school year 2010-2011 and in any school year thereafter if sec-**
7 **tion 3, and amendments thereto, applies to the school district]; and**

8 (5) *multiply the sum obtained under (4) by the percentage of the state*
9 *financial aid stated in the local option budget resolution adopted by the*
10 *board of education. The product is the local option budget of the school*
11 *district.*

12 **[(f) A school district that has adopted a local option budget pur-**
13 **suant to this section shall be eligible for supplemental general state**
14 **aid in an amount determined under K.S.A. 72-6434, and amend-**
15 **ments thereto.]**

16 ~~[(g)]~~ The provisions of this section shall expire on June 30, 2012.

17 Sec. ~~27~~ **[28.]** K.S.A. 2009 Supp. 74-4939a is hereby amended to
18 read as follows: 74-4939a. On and after the effective date of this act for
19 each fiscal year commencing with fiscal year 2005, notwithstanding the
20 provisions of K.S.A. 74-4939 and amendments thereto or any other stat-
21 ute, all moneys appropriated for the department of education from the
22 state general fund commencing with fiscal year 2005, and each ensuing
23 fiscal year thereafter, by appropriation act of the legislature, in the
24 KPERS — employer contributions account and all moneys appropriated
25 for the department of education from the state general fund or any special
26 revenue fund for each fiscal year commencing with fiscal year 2005, and
27 each ensuing fiscal year thereafter, by any such appropriation act in that
28 account or any other account for payment of employer contributions for
29 school districts, shall be distributed by the department of education to
30 school districts in accordance with this section. Notwithstanding the pro-
31 visions of K.S.A. 74-4939, and amendments thereto, the department of
32 education shall disburse to each school district that is an eligible employer
33 as specified in subsection (1) of K.S.A. 74-4931 and amendments thereto
34 an amount certified by the board of trustees of the Kansas public em-
35 ployees retirement system which is equal to the participating employer's
36 obligation of such school district to the system in accordance with policies
37 and procedures which are hereby authorized and directed to be adopted
38 by the department of education for the purposes of this section and in
39 accordance with any requirements prescribed by the board of trustees of
40 the Kansas public employees retirement system. Upon receipt of each
41 such disbursement of moneys, the school district shall deposit the entire
42 amount thereof into ~~a~~ *the general fund of the school district and transfer*
43 *an equal amount to the special retirement contributions fund of the school*

1 district, which shall be established by the school district in accordance
2 with such policies and procedures and which shall be used for the sole
3 purpose of receiving such disbursements from the department of edu-
4 cation and making the remittances to the system in accordance with this
5 section and such policies and procedures. **[If section 3, and amend-**
6 **ments thereto, does not apply to the school district the entire**
7 **amount of the disbursement shall be deposited directly into the**
8 **special retirement fund of the district upon receipt by the district.]**
9 Upon receipt of each such disbursement of moneys from the department
10 of education, the school district shall remit, in accordance with the pro-
11 visions of such policies and procedures and in the manner and on the
12 date or dates prescribed by the board of trustees of the Kansas public
13 employees retirement system, an equal amount to the Kansas public em-
14 ployees retirement system from the special retirement contributions fund
15 of the school district to satisfy such school district's obligation as a par-
16 ticipating employer. Notwithstanding the provisions of K.S.A. 74-4939
17 and amendments thereto, each school district that is an eligible employer
18 as specified in subsection (1) of K.S.A. 74-4931 and amendments thereto
19 shall show within the budget of such school district all amounts received
20 from disbursements into the special retirement contributions fund of such
21 school district. Notwithstanding the provisions of any other statute, no
22 official action of the school board of such school district shall be required
23 to approve a remittance to the system in accordance with this section and
24 such policies and procedures. All remittances of moneys to the system by
25 a school district in accordance with this subsection and such policies and
26 procedures shall be deemed to be expenditures of the school district.
27 **[Sec. 29. K.S.A. 2009 Supp. 72-6426 is hereby amended to**
28 **read as follows: 72-6426. (a) There is hereby established in every**
29 **district a fund which shall be called the contingency reserve fund.**
30 **Such fund shall consist of all moneys deposited therein or trans-**
31 **ferred thereto according to law. The fund shall be maintained for**
32 **payment of expenses of a district attributable to financial contin-**
33 **gencies as determined by the board.**
34 **[(b) (1) Except as otherwise provided in subsection (c), at no**
35 **time in school year 2008-2009 through school year 2011-2012 shall the**
36 **amount maintained in the contingency reserve fund exceed an**
37 **amount equal to 10% 20% of the general fund budget of the district**
38 **for the school year.**
39 **[(2) Except as otherwise provided in subsection (c), at no time in**
40 **school year 2012-2013 or any school year thereafter shall the amount**
41 **maintained in the contingency reserve fund exceed an amount equal to**
42 **6% of the general fund budget of the district for the school year.**
43 **[(c) (1) If the amount in the contingency reserve fund of a dis-**

1 **trict is in excess of the amount authorized under subsection (b),**
2 **and if such excess amount is the result of a reduction in the general**
3 **fund budget of the district for the school year because of a de-**
4 **crease in enrollment, the district may maintain the excess amount**
5 **in the fund until depletion of such excess amount by expenditure**
6 **from the fund for the purposes thereof.**

7 **[(2) The limitation on the amount which may be maintained in**
8 **the contingency reserve fund imposed under subsection (b) shall**
9 **not apply to any district whose state financial aid is computed un-**
10 **der the provisions of K.S.A. 72-6445a, and amendments thereto.**
11 **Any such district may maintain the excess amount in the fund until**
12 **depletion of such excess amount by expenditure from the fund for**
13 **the purposes thereof.]**

14 **Sec. ~~28~~ [30.]** K.S.A. 72-3607, 72-4523, 72-4525, 72-6420, 72-6422,
15 72-6423, 72-6424, 72-8237, 72-8238 and 72-8804 and K.S.A. 2009 Supp.
16 72-965, 72-3715, 72-6407, 72-6414a, 72-6414b, 72-6421, [~~72-6426~~] 72-
17 6433d, 72-8223, 72-8248, 72-8249, 72-8250, 72-9509, 72-9609 and 74-
18 4939a are hereby repealed.

19 **Sec. ~~29~~ [31.]** This act shall take effect and be in force from and after
20 its publication in the Kansas register.