

SENATE BILL No. 23

By Legislative Educational Planning Committee

1-15

1 AN ACT concerning school districts; relating to ~~the statewide levy for~~  
2 ~~public schools and the exemption therefrom~~ school finance; amending  
3 K.S.A. 72-6444{, 72-8804 and 72-8812} and K.S.A. 2012 Supp. 72-  
4 978, 72-6409, 72-6410, 72-6415b, 72-6431, 72-6433, 72-6433d, 72-  
5 6434, 72-6435, 72-6441, 72-6449, 72-6451, 72-6456{, 72-8801} and  
6 79-201x and repealing the existing sections; also repealing K.S.A.  
7 2012 Supp. 72-978a.  
8

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

10 {New Section 1. The director of budget and the director of  
11 legislative research shall jointly certify to the secretary of state that  
12 the aggregate amount of appropriations for the school district capital  
13 outlay state aid fund is equal to 100% of the amount that school  
14 districts are entitled to receive from the school district capital outlay  
15 state aid fund for such school year pursuant to K.S.A. 2012 Supp. 72-  
16 8814, and amendments thereto. Upon receipt of such certification, the  
17 secretary of state shall cause a notice of such certification to be  
18 published in the Kansas register.}

19 ~~Section 1.~~{Sec. 2.} K.S.A. 2012 Supp. 72-978 is hereby amended to  
20 read as follows: 72-978. (a) Each year, the state board of education  
21 shall determine the amount of state aid for the provision of special  
22 education and related services each school district shall receive for the  
23 ensuing school year. The amount of such state aid shall be computed  
24 by the state board as provided in this section. The state board shall:

25 (1) Determine the total amount of general fund and local ~~option~~  
26 *operating* budgets of all school districts;

27 (2) subtract from the amount determined in paragraph (1) the  
28 total amount attributable to assignment of transportation weighting,  
29 program weighting, special education weighting and at-risk pupil  
30 weighting to enrollment of all school districts;

31 (3) divide the remainder obtained in paragraph (2) by the total  
32 number of full-time equivalent pupils enrolled in all school districts on  
33 September 20;

34 (4) determine the total full-time equivalent enrollment of

1 exceptional children receiving special education and related services  
2 provided by all school districts;

3 (5) multiply the amount of the quotient obtained in paragraph (3)  
4 by the full-time equivalent enrollment determined in paragraph (4);

5 (6) determine the amount of federal funds received by all school  
6 districts for the provision of special education and related services;

7 (7) determine the amount of revenue received by all school  
8 districts rendered under contracts with the state institutions for the  
9 provisions of special education and related services by the state  
10 institution;

11 (8) add the amounts determined under paragraphs (6) and (7) to  
12 the amount of the product obtained under paragraph (5);

13 (9) determine the total amount of expenditures of all school  
14 districts for the provision of special education and related services;

15 (10) subtract the amount of the sum obtained under paragraph  
16 (8) from the amount determined under paragraph (9); and

17 (11) multiply the remainder obtained under paragraph (10) by  
18 92%.

19 The computed amount is the amount of state aid for the provision  
20 of special education and related services aid a school district is entitled  
21 to receive for the ensuing school year.

22 (b) Each school district shall be entitled to receive:

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

32 (2) reimbursement in an amount equal to 80% of the actual  
33 travel expenses incurred for providing transportation for exceptional  
34 children to special education or related services; such reimbursement  
35 shall not be paid if such child has been counted in determining the  
36 transportation weighting of the district under the provisions of the  
37 school district finance and quality performance act;

38 (3) reimbursement in an amount equal to 80% of the actual  
39 expenses incurred for the maintenance of an exceptional child at some  
40 place other than the residence of such child for the purpose of  
41 providing special education or related services; such reimbursement  
42 shall not exceed \$600 per exceptional child per school year; and

43 (4) (A) except for those school districts entitled to receive

1 reimbursement under subsection (c) or (d), after subtracting the  
2 amounts of reimbursement under paragraphs (1), (2) and (3) of ~~this~~  
3 subsection (a) from the total amount appropriated for special  
4 education and related services under this act, an amount which bears  
5 the same proportion to the remaining amount appropriated as the  
6 number of full-time equivalent special teachers who are qualified to  
7 provide special education or related services to exceptional children  
8 and are employed by the school district for approved special education  
9 or related services bears to the total number of such qualified full-time  
10 equivalent special teachers employed by all school districts for  
11 approved special education or related services.

12 (B) Each special teacher who is qualified to assist in the provision  
13 of special education or related services to exceptional children shall be  
14 counted as  $\frac{2}{5}$  full-time equivalent special teacher who is qualified to  
15 provide special education or related services to exceptional children.

16 (C) *For purposes of this paragraph (4), a special teacher, qualified to*  
17 *assist in the provision of special education and related services to*  
18 *exceptional children, who assists in providing special education and*  
19 *related services to exceptional children at either the state school for the*  
20 *blind or the state school for the deaf and whose services are paid for by a*  
21 *school district pursuant to K.S.A. 76-1006 or 76-1102, and amendments*  
22 *thereto, shall be considered a special teacher of such school district.*

23 (c) Each school district which has paid amounts for the provision  
24 of special education and related services under an interlocal  
25 agreement shall be entitled to receive reimbursement under subsection  
26 (b)(4). The amount of such reimbursement for the district shall be the  
27 amount which bears the same relation to the aggregate amount  
28 available for reimbursement for the provision of special education and  
29 related services under the interlocal agreement, as the amount paid by  
30 such district in the current school year for provision of such special  
31 education and related services bears to the aggregate of all amounts  
32 paid by all school districts in the current school year who have entered  
33 into such interlocal agreement for provision of such special education  
34 and related services.

35 (d) Each contracting school district which has paid amounts for  
36 the provision of special education and related services as a member of  
37 a cooperative shall be entitled to receive reimbursement under  
38 subsection (b)(4). The amount of such reimbursement for the district  
39 shall be the amount which bears the same relation to the aggregate  
40 amount available for reimbursement for the provision of special  
41 education and related services by the cooperative, as the amount paid  
42 by such district in the current school year for provision of such special  
43 education and related services bears to the aggregate of all amounts

1 paid by all contracting school districts in the current school year by  
2 such cooperative for provision of such special education and related  
3 services.

4 (e) No time spent by a special teacher in connection with duties  
5 performed under a contract entered into by the Kansas juvenile  
6 correctional complex, the Atchison juvenile correctional facility, the  
7 Larned juvenile correctional facility, or the Topeka juvenile  
8 correctional facility and a school district for the provision of special  
9 education services by such state institution shall be counted in making  
10 computations under this section.

11 Sec. ~~2~~{3.} K.S.A. 2012 Supp. 72-6409 is hereby amended to read  
12 as follows: 72-6409. (a) "General fund" means the fund of a district  
13 from which operating expenses are paid and in which is deposited the  
14 proceeds from the tax levied under K.S.A. 72-6431, and amendments  
15 thereto, all amounts of general state aid under this act, payments  
16 under K.S.A. 72-7105a, and amendments thereto, *amounts transferred*  
17 *from the supplemental general fund to the general fund of a district in*  
18 *accordance with subsection (j)(5) of K.S.A. 72-6433, and amendments*  
19 *thereto*, -payments of federal funds made available under the provisions  
20 of title I of public law 874, except amounts received for assistance in  
21 cases of major disaster and amounts received under the low-rent  
22 housing program, and such other moneys as are provided by law.

23 (b) "Operating expenses" means the total expenditures and  
24 lawful transfers from the general fund of a district during a school  
25 year for all purposes, except expenditures for the purposes specified in  
26 K.S.A. 72-6430, and amendments thereto.

27 (c) "General fund budget" means the amount budgeted for  
28 operating expenses in the general fund of a district.

29 (d) "Budget per pupil" means the general fund budget of a  
30 district divided by the enrollment of the district.

31 (e) "Program weighted fund" means and includes the following  
32 funds of a district: Vocational education fund, preschool-aged at-risk  
33 education fund and bilingual education fund.

34 (f) "Categorical fund" means and includes the following funds of  
35 a district: Special education fund, food service fund, driver training  
36 fund, adult education fund, adult supplementary education fund, area  
37 vocational school fund, professional development fund, parent  
38 education program fund, summer program fund, extraordinary school  
39 program fund, and educational excellence grant program fund.

40 Sec. ~~3~~{4.} K.S.A. 2012 Supp. 72-6410 is hereby amended to read  
41 as follows: 72-6410. (a) "State financial aid" means an amount equal  
42 to the product obtained by multiplying base state aid per pupil by the  
43 adjusted enrollment of a district.

1       **(b) (1) "Base state aid per pupil" means an amount of state**  
2 **financial aid per pupil. Subject to the other provisions of this**  
3 **subsection, the amount of base state aid per pupil is ~~\$4,433~~ \$4,264 in**  
4 **school year ~~2008-2009~~ 2013-2014 and school year 2014-2015 and \$4,492**  
5 **in school year ~~2009-2010~~ 2015-2016 and each school year thereafter.**

6       **(2) The amount of base state aid per pupil is subject to reduction**  
7 **commensurate with any reduction under K.S.A. 75-6704, and**  
8 **amendments thereto, in the amount of the appropriation from the**  
9 **state general fund for general state aid. If the amount of**  
10 **appropriations for general state aid is insufficient to pay in full the**  
11 **amount each district is entitled to receive for any school year, the**  
12 **amount of base state aid per pupil for such school year is subject to**  
13 **reduction commensurate with the amount of the insufficiency.**

14       **(c) "Local effort" means the sum of an amount equal to the**  
15 **proceeds from the tax levied under authority of K.S.A. 72-6431, and**  
16 **amendments thereto, and an amount transferred from the supplemental**  
17 **general fund to the general fund in accordance with subsection (j)(5) of**  
18 **K.S.A. 72-6433, and amendments thereto, and an amount equal to any**  
19 **unexpended and unencumbered balance remaining in the general**  
20 **fund of the district, except amounts received by the district and**  
21 **authorized to be expended for the purposes specified in K.S.A. 72-**  
22 **6430, and amendments thereto, and an amount equal to any**  
23 **unexpended and unencumbered balances remaining in the program**  
24 **weighted funds of the district, except any amount in the vocational**  
25 **education fund of the district if the district is operating an area**  
26 **vocational school, and an amount equal to any remaining proceeds**  
27 **from taxes levied under authority of K.S.A. 72-7056 and 72-7072, and**  
28 **amendments thereto, prior to the repeal of such statutory sections,**  
29 **and an amount equal to the amount deposited in the general fund in**  
30 **the current school year from amounts received in such year by the**  
31 **district under the provisions of subsection (a) of K.S.A. 72-1046a, and**  
32 **amendments thereto, and an amount equal to the amount deposited in**  
33 **the general fund in the current school year from amounts received in**  
34 **such year by the district pursuant to contracts made and entered into**  
35 **under authority of K.S.A. 72-6757, and amendments thereto, and an**  
36 **amount equal to the amount credited to the general fund in the**  
37 **current school year from amounts distributed in such year to the**  
38 **district under the provisions of articles 17 and 34 of chapter 12 of**  
39 **Kansas Statutes Annotated, and amendments thereto, and under the**  
40 **provisions of articles 42 and 51 of chapter 79 of Kansas Statutes**  
41 **Annotated, and amendments thereto, and an amount equal to the**  
42 **amount of payments received by the district under the provisions of**  
43 **K.S.A. 72-979, and amendments thereto, and an amount equal to the**

1 amount of a grant, if any, received by the district under the provisions  
2 of K.S.A. 72-983, and amendments thereto, and an amount equal to  
3 70% of the federal impact aid of the district.

4 (d) "Federal impact aid" means an amount equal to the federally  
5 qualified percentage of the amount of moneys a district receives in the  
6 current school year under the provisions of title I of public law 874  
7 and congressional appropriations therefor, excluding amounts  
8 received for assistance in cases of major disaster and amounts received  
9 under the low-rent housing program. The amount of federal impact  
10 aid defined herein as an amount equal to the federally qualified  
11 percentage of the amount of moneys provided for the district under  
12 title I of public law 874 shall be determined by the state board in  
13 accordance with terms and conditions imposed under the provisions of  
14 the public law and rules and regulations thereunder.

15 ~~Sec. 4-5.~~ K.S.A. 2012 Supp. 72-6415b is hereby amended to read  
16 as follows: 72-6415b. School facilities weighting may be assigned to  
17 enrollment of a district only if the district has adopted a local-option  
18 operating budget in an amount equal to at least ~~25%~~ ~~22.5%~~ **12.5%** for  
19 school year 2013-2014 and school year 2014-2015 and 25% for school  
20 year 2015-2016 and each school year thereafter of the amount of the  
21 state financial aid determined for the district in the current school  
22 year. School facilities weighting may be assigned to enrollment of the  
23 district only in the school year in which operation of a new school  
24 facility is commenced and in the next succeeding school year.

25 ~~Section 1, Sec. 5-6.~~ K.S.A. 2012 Supp. 72-6431 is hereby amended  
26 to read as follows: 72-6431. (a) The board of each district shall levy an ad  
27 valorem tax upon the taxable tangible property of the district in the school  
28 years specified in subsection (b) for the purpose of:

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

31 (2) paying a portion of the costs of operating and maintaining public  
32 schools in partial fulfillment of the constitutional obligation of the  
33 legislature to finance the educational interests of the state; and

34 (3) with respect to any redevelopment district established prior to July  
35 1, 1997, pursuant to K.S.A. 12-1771, and amendments thereto, paying a  
36 portion of the principal and interest on bonds issued by cities under  
37 authority of K.S.A. 12-1774, and amendments thereto, for the financing of  
38 redevelopment projects upon property located within the district.

39 (b) The tax required under subsection (a) shall be levied at a rate of  
40 20 mills in the school year ~~2011-2012~~ 2013-2014 and school year ~~2012-~~  
41 ~~2013~~ 2014-2015.

42 (c) The proceeds from the tax levied by a district under authority of  
43 this section, except the proceeds of such tax levied for the purpose of

1 paying a portion of the principal and interest on bonds issued by cities  
2 under authority of K.S.A. 12-1774, and amendments thereto, for the  
3 financing of redevelopment projects upon property located within the  
4 district, shall be deposited in the general fund of the district.

5 (d) On June 6 of each year, the amount, if any, by which a district's  
6 local effort exceeds the amount of the district's state financial aid, as  
7 determined by the state board, shall be remitted to the state treasurer. Upon  
8 receipt of any such remittance, the state treasurer shall deposit the same in  
9 the state treasury to the credit of the state school district finance fund.

10 (e) No district shall proceed under K.S.A. 79-1964, 79-1964a or 79-  
11 1964b, and amendments thereto.

12 **Sec. ~~6-7~~ K.S.A. 2012 Supp. 72-6433 is hereby amended to read**  
13 **as follows: 72-6433. (a) As used in this section:**

14 **(1) "State prescribed percentage" means ~~31%~~ 17.9% for school**  
15 **year 2013-2014 and school year 2014-2015 and 31% for school year**  
16 **2015-2016 and each school year thereafter of state financial aid of the**  
17 **district in the current school year.**

18 **(2) "Authorized to adopt a local ~~option~~ operating budget" means**  
19 **that a district has adopted a resolution under this section, has**  
20 **published the same, and either the resolution was not protested or it**  
21 **was protested and an election was held by which the adoption of a**  
22 **local ~~option~~ operating budget was approved.**

23 **(b) (1) ~~In each school year 2013-2014 and school year 2014-2015,~~**  
24 **the board of any district ~~may shall adopt a local ~~option~~ operating~~**  
25 **budget which does not exceed the state prescribed percentage, which shall**  
26 **be at least 10% but not more than 17% of the state financial aid of the**  
27 **district in the current school year.**

28 **(2) Subject to subsection (i), in school year 2013-2014 and school**  
29 **year 2014-2015, the board of any district may adopt a local operating**  
30 **budget in excess of 17% of the state financial aid of the district in the**  
31 **current school year. Such excess percentage shall be adopted by separate**  
32 **resolution.**

33 **(3) In school year 2015-2016 and each school year thereafter, the**  
34 **board of any district may adopt a local operating budget which does not**  
35 **exceed the state prescribed percentage.**

36 **(c) Subject to the limitation of subsection (b), in each school year,**  
37 **the board of any district may adopt, by resolution, a local ~~option~~ operating**  
38 **budget in an amount shall not to exceed:**

39 **(1) (A) The amount which the board was authorized to adopt in**  
40 **accordance with the provisions of this section in effect prior to its**  
41 **amendment by this act; plus**

42 **(B) the amount which the board was authorized to adopt**  
43 **pursuant to any resolution currently in effect; plus**

1 (C) the amount which the board was authorized to adopt  
 2 pursuant to K.S.A. 72-6444, and amendments thereto, if applicable to  
 3 the district; or

4 (2) the state-wide average for the preceding school year as  
 5 determined by the state board pursuant to subsection (j).

6 ~~Except as provided by subsection (e), the adoption of a resolution~~  
 7 ~~pursuant to this subsection shall require a majority vote of the members of~~  
 8 ~~the board. Such resolution shall be effective upon adoption and shall~~  
 9 ~~require no other procedure, authorization or approval.~~

10 (d) If the board of a district desires to increase its local ~~option~~  
 11 *operating* budget authority above the amount authorized under  
 12 subsection (c) or if the board was not authorized to adopt a local  
 13 option budget in 2006-2007, the board may adopt, by resolution, such  
 14 budget in an amount not to exceed the state prescribed percentage.  
 15 The adoption of a resolution pursuant to this subsection shall require  
 16 a majority vote of the members of the board. The resolution shall be  
 17 published at least once in a newspaper having general circulation in  
 18 the district. The resolution shall be published in substantial  
 19 compliance with the following form:

20 Unified School District No. \_\_\_\_\_,  
 21 \_\_\_\_\_ County, Kansas.

22 **RESOLUTION**

23 **Be It Resolved that:**

24 The board of education of the above-named school district shall be  
 25 authorized to adopt a local ~~option~~ *operating* budget in each school year  
 26 in an amount not to exceed \_\_\_\_% of the amount of state financial aid.  
 27 The local ~~option~~ *operating* budget authorized by this resolution may be  
 28 adopted, unless a petition in opposition to the same, signed by not less  
 29 than 5% of the qualified electors of the school district, is filed with the  
 30 county election officer of the home county of the school district within  
 31 30 days after publication of this resolution. If a petition is filed, the  
 32 county election officer shall submit the question of whether adoption  
 33 of the local ~~option~~ *operating* budget shall be authorized to the electors  
 34 of the school district at an election called for the purpose or at the next  
 35 general election, as is specified by the board of education of the school  
 36 district.

37 **CERTIFICATE**

38 This is to certify that the above resolution was duly adopted by the  
 39 board of education of unified School District  
 40 No. \_\_\_\_\_, \_\_\_\_\_ County, Kansas, on the \_\_ day of \_\_\_\_\_,  
 41 \_\_\_\_\_.

42 \_\_\_\_\_  
 43 Clerk of the board of education.



1 All of the blanks in the resolution shall be filled as is appropriate. If  
2 a sufficient petition is not filed, the board may adopt a local ~~option~~  
3 *operating* budget. If a sufficient petition is filed, the board may notify  
4 the county election officer of the date of an election to be held to  
5 submit the question of whether adoption of a local ~~option~~ *operating*  
6 budget shall be authorized. Any such election shall be noticed, called  
7 and held in the manner provided by K.S.A. 10-120, and amendments  
8 thereto. If the board fails to notify the county election officer within 30  
9 days after a sufficient petition is filed, the resolution shall be deemed  
10 abandoned and no like resolution shall be adopted by the board within  
11 the nine months following publication of the resolution.

12 (e) Any resolution ~~authorizing the adoption of a local option budget~~  
13 ~~in excess of 30% of the state financial aid of the district in the current~~  
14 ~~school year adopted under subsection (b)(2) or (b)(3) shall not become~~  
15 ~~effective unless such resolution specifying the excess percentage has~~  
16 ~~been submitted to and approved by a majority of the qualified electors~~  
17 ~~of the school district voting at an election called and held thereon. The~~  
18 ~~election shall be called and held in the manner provided by K.S.A. 10-~~  
19 ~~120, and amendments thereto.~~

20 (f) Unless specifically stated otherwise in the resolution, the  
21 authority to adopt a local option budget shall be continuous and  
22 permanent. The board of any district which is authorized to adopt a local  
23 option budget may choose not to adopt such a budget or may adopt a  
24 budget in an amount less than the amount authorized. If the board of any  
25 district whose authority to adopt a local option budget is not continuous  
26 and permanent refrains from adopting a local option budget, the authority  
27 of such district to adopt a local option budget shall not be extended by  
28 such refrainment beyond the period specified in the resolution authorizing  
29 adoption of such budget.

30 (g) The board of any district may initiate procedures to renew or  
31 increase the authority to adopt a local ~~option~~ *operating* budget at any  
32 time during a school year after the tax levied pursuant to K.S.A. 72-  
33 6435, and amendments thereto, is certified to the county clerk under  
34 any existing authorization.

35 (h) The board of any district that is authorized to adopt a local  
36 ~~option~~ *operating* budget prior to the effective date of this act under a  
37 resolution which authorized the adoption of such budget in  
38 accordance with the provisions of this section in effect prior to its  
39 amendment by this act may continue to operate under such resolution  
40 for the period of time specified in the resolution or may abandon the  
41 resolution and operate under the provisions of this section as amended  
42 by this act. Any such district shall operate under the provisions of this  
43 section as amended by this act after the period of time specified in the

1 resolution has expired.

2 (i) Any resolution adopted pursuant to this section may revoke or  
3 repeal any resolution previously adopted by the board. If the  
4 resolution does not revoke or repeal previously adopted resolutions, all  
5 resolutions which are in effect shall expire on the same date. The  
6 maximum amount of the local~~-option~~ *operating* budget of a school  
7 district under all resolutions in effect shall not exceed the state  
8 prescribed percentage in any school year.

9 (j) (1) There is hereby established in every district~~-that adopts a~~  
10 local~~-option~~ budget a fund which shall be called the supplemental  
11 general fund. The fund shall consist of all amounts deposited therein  
12 or credited thereto according to law.

13 (2) Subject to the limitation imposed under~~-paragraph~~ *paragraphs*  
14 (3) and (5) and subsection (e) of K.S.A. 72-6434, and amendments  
15 thereto, amounts in the supplemental general fund may be expended  
16 for any purpose for which expenditures from the general fund are  
17 authorized or may be transferred to any program weighted fund or  
18 categorical fund of the district. Amounts in the supplemental general  
19 fund attributable to any percentage over 25% of state financial aid  
20 determined for the current school year may be transferred to the  
21 capital improvements fund of the district and the capital outlay fund  
22 of the district if such transfers are specified in the resolution  
23 authorizing the adoption of a local~~-option~~ *operating* budget in excess of  
24 25%.

25 (3) Amounts in the supplemental general fund may not be  
26 expended for the purpose of making payments under any lease-  
27 purchase agreement involving the acquisition of land or buildings  
28 which is entered into pursuant to the provisions of K.S.A. 72-8225,  
29 and amendments thereto.

30 (4) (A) Except as provided in paragraph (B), any unexpended  
31 budget *moneys* remaining in the supplemental general fund of a district  
32 at the conclusion of any school year in which a local~~-option~~ *operating*  
33 budget is adopted shall be maintained in such fund.

34 (B) If the district received supplemental general state aid in the  
35 school year, the state board shall determine the ratio of the amount of  
36 supplemental general state aid received to the amount of the local  
37 ~~option~~ *operating* budget of the district for the school year and multiply  
38 the total amount of the unexpended budget remaining by such ratio.  
39 An amount equal to the amount of the product shall be transferred to  
40 the general fund of the district or remitted to the state treasurer. Upon  
41 receipt of any such remittance, the state treasurer shall deposit the  
42 same in the state treasury to the credit of the state school district  
43 finance fund.

1 (5) (A) *An amount equal to the product obtained by multiplying 10%*  
 2 *of the base state aid per pupil by the adjusted enrollment of the district*  
 3 *shall be transferred to the general fund of the district. Such amount shall*  
 4 *be expended in the following manner and order of priority:*

5 (i) (a) *An amount equal to 10% of the state financial aid of the*  
 6 *district directly attributable to at-risk pupils under K.S.A. 72-6414, and*  
 7 *amendments thereto, and K.S.A. 2012 Supp. 72-6455 ~~and 72-6459~~, and*  
 8 *amendments thereto, shall be expended for at-risk assistance or programs*  
 9 *in the district; and*

10 (b) *an amount equal to 10% of the state financial aid of the district*  
 11 *directly attributable to bilingual education under subsection (a)(1) of*  
 12 *K.S.A. 72-6413, and amendments thereto, shall be expended for bilingual*  
 13 *education programs in the district; and*

14 (ii) *the remainder of such moneys, if any, shall be expended for*  
 15 *general operating expenses.*

16 (B) *For the purposes of determining the total amount of state moneys*  
 17 *paid to school districts, all moneys transferred under this paragraph shall*  
 18 *be deemed to be state moneys for educational and support services for*  
 19 *school districts.*

20 (C) *This paragraph shall expire on June 30, 2015.*

21 **(k) Each year the state board of education shall determine the**  
 22 **statewide average percentage of local ~~option~~ operating budgets legally**  
 23 **adopted by school districts for the preceding school year.**

24 (l) *For the purposes of this section, the term "local operating budget"*  
 25 *means "local option budget" as that term was used prior to the*  
 26 *amendment of this section by this act.*

27 **(m) The provisions of this section shall be subject to the**  
 28 **provisions of K.S.A. 2012 Supp. 72-6433d, and amendments thereto.**

29 **Sec. ~~7~~{8.} K.S.A. 2012 Supp. 72-6433d is hereby amended to read**  
 30 **as follows: 72-6433d. (a) (1) The provisions of this subsection shall**  
 31 **apply in any school year in which the amount of base state aid per**  
 32 **pupil is \$4,433 or less.**

33 **(2) The board of any school district may adopt a local ~~option~~**  
 34 **operating budget which does not exceed the local ~~option~~ operating**  
 35 **budget calculated as if the base state aid per pupil was \$4,433 \$4,926,**  
 36 **or which does not exceed the local ~~option~~ operating budget as**  
 37 **calculated pursuant to K.S.A. 72-6433, and amendments thereto,**  
 38 **whichever is greater.**

39 **(b) The board of education of any school district may adopt a**  
 40 **local ~~option~~ operating budget which does not exceed the local ~~option~~**  
 41 **operating budget calculated as if the district received state aid for**  
 42 **special education and related services equal to the amount of state aid**  
 43 **for special education and related services received in school year 2008-**

1 2009, or which does not exceed the local-option operating budget as  
2 calculated pursuant to K.S.A. 72-6433, and amendments thereto,  
3 whichever is greater.

4 (c) The board of education of any school district may exercise the  
5 authority granted under subsection (a) or (b) or both subsections (a)  
6 and (b).

7 (d) To the extent that the provisions of K.S.A. 72-6433, and  
8 amendments thereto, conflict with this section, this section shall  
9 control.

10 (e) The provisions of this section shall expire on June 30, 2014.

11 Sec. ~~9.~~ K.S.A. 2012 Supp. 72-6434 is hereby amended to read  
12 as follows: 72-6434. (a) In each school year, each district that has  
13 adopted a local-option operating budget is eligible for entitlement to an  
14 amount of supplemental general state aid. Except as provided by  
15 K.S.A. 2012 Supp. 72-6434b, and amendments thereto, entitlement of  
16 a district to supplemental general state aid shall be determined by the  
17 state board as provided in this subsection. The state board shall:

18 (1) Determine the amount of the assessed valuation per pupil in  
19 the preceding school year of each district in the state;

20 (2) rank the districts from low to high on the basis of the amounts  
21 of assessed valuation per pupil determined under (1);

22 (3) identify the amount of the assessed valuation per pupil located  
23 at the 81.2 percentile of the amounts ranked under (2);

24 (4) divide the assessed valuation per pupil of the district in the  
25 preceding school year by the amount identified under (3);

26 (5) subtract the ratio obtained under (4) from 1.0. If the resulting  
27 ratio equals or exceeds 1.0, the eligibility of the district for entitlement  
28 to supplemental general state aid shall lapse. If the resulting ratio is  
29 less than 1.0, the district is entitled to receive supplemental general  
30 state aid in an amount which shall be determined by the state board  
31 by multiplying the amount of the local-option operating budget of the  
32 district by such ratio. The product is the amount of supplemental  
33 general state aid the district is entitled to receive for the school year.

34 (b) If the amount of appropriations for supplemental general  
35 state aid is less than the amount each district is entitled to receive for  
36 the school year, the state board shall prorate the amount appropriated  
37 among the districts in proportion to the amount each district is  
38 entitled to receive.

39 (c) The state board shall prescribe the dates upon which the  
40 distribution of payments of supplemental general state aid to school  
41 districts shall be due. Payments of supplemental general state aid shall  
42 be distributed to districts on the dates prescribed by the state board.  
43 The state board shall certify to the director of accounts and reports

1 the amount due each district, and the director of accounts and reports  
2 shall draw a warrant on the state treasurer payable to the treasurer of  
3 the district. Upon receipt of the warrant, the treasurer of the district  
4 shall credit the amount thereof to the supplemental general fund of  
5 the district to be used for the purposes of such fund.

6 (d) If any amount of supplemental general state aid that is due to  
7 be paid during the month of June of a school year pursuant to the  
8 other provisions of this section is not paid on or before June 30 of such  
9 school year, then such payment shall be paid on or after the ensuing  
10 July 1, as soon as moneys are available therefor. Any payment of  
11 supplemental general state aid that is due to be paid during the month  
12 of June of a school year and that is paid to school districts on or after  
13 the ensuing July 1 shall be recorded and accounted for by school  
14 districts as a receipt for the school year ending on the preceding June  
15 30.

16 (e) (1) Except as provided by paragraph (2), moneys received as  
17 supplemental general state aid shall be used to meet the requirements  
18 under the school performance accreditation system adopted by the  
19 state board, to provide programs and services required by law and to  
20 improve student performance.

21 (2) Amounts of supplemental general state aid attributable to any  
22 percentage over 25% of state financial aid determined for the current  
23 school year may be transferred to the capital improvements fund of  
24 the district and the capital outlay fund of the district if such transfers  
25 are specified in the resolution authorizing the adoption of a local  
26 ~~option~~ *operating* budget in excess of 25%.

27 (f) For the purposes of determining the total amount of state  
28 moneys paid to school districts, all moneys appropriated as  
29 supplemental general state aid shall be deemed to be state moneys for  
30 educational and support services for school districts.

31 Sec. ~~9~~{10.} K.S.A. 2012 Supp. 72-6435 is hereby amended to read  
32 as follows: 72-6435. (a) In each school year, the board of every district  
33 that has adopted a local ~~option~~ budget may *shall* levy an ad valorem tax  
34 on the taxable tangible property of the district for the purpose of: (1)  
35 Financing that portion of the district's local ~~option~~ *operating* budget  
36 which is not financed from any other source provided by law; (2)  
37 paying a portion of the principal and interest on bonds issued by cities  
38 under authority of K.S.A. 12-1774, and amendments thereto, for the  
39 financing of redevelopment projects upon property located within the  
40 district; and (3) funding transfers to the capital improvement fund of  
41 the district and the capital outlay fund of the district if such transfers  
42 are specified in the resolution authorizing the adoption of a local  
43 ~~option~~ *operating* budget in excess of 25% of state financial aid

1 determined for the current school year.

2 (b) The proceeds from the tax levied by a district under authority  
3 of this section, except the proceeds of such tax levied for the purpose  
4 of paying a portion of the principal and interest on bonds issued by  
5 cities under authority of K.S.A. 12-1774, and amendments thereto, for  
6 the financing of redevelopment projects upon property located within  
7 the district, shall be deposited in the supplemental general fund of the  
8 district.

9 (c) No district shall proceed under K.S.A. 79-1964, 79-1964a or  
10 79-1964b, and amendments to such sections.

11 Sec. ~~10~~{11.} K.S.A. 2012 Supp. 72-6441 is hereby amended to  
12 read as follows: 72-6441. (a) (1) The board of any district to which the  
13 provisions of this subsection apply may levy an ad valorem tax on the  
14 taxable tangible property of the district each year for a period of time  
15 not to exceed two years in an amount not to exceed the amount  
16 authorized by the state court of tax appeals under this subsection for  
17 the purpose of financing the costs incurred by the state that are  
18 directly attributable to assignment of ancillary school facilities  
19 weighting to enrollment of the district. The state court of tax appeals  
20 may authorize the district to make a levy which will produce an  
21 amount that is not greater than the difference between the amount of  
22 costs directly attributable to commencing operation of one or more  
23 new school facilities and the amount that is financed from any other  
24 source provided by law for such purpose, including any amount  
25 attributable to assignment of school facilities weighting to enrollment  
26 of the district for each school year in which the district is eligible for  
27 such weighting. If the district is not eligible, or will be ineligible, for  
28 school facilities weighting in any one or more years during the two-  
29 year period for which the district is authorized to levy a tax under this  
30 subsection, the state court of tax appeals may authorize the district to  
31 make a levy, in such year or years of ineligibility, which will produce  
32 an amount that is not greater than the actual amount of costs  
33 attributable to commencing operation of the facility or facilities.

34 (2) The state court of tax appeals shall certify to the state board  
35 of education the amount authorized to be produced by the levy of a  
36 tax under subsection (a).

37 (3) The state court of tax appeals may adopt rules and regulations  
38 necessary to effectuate the provisions of this subsection, including  
39 rules and regulations relating to the evidence required in support of a  
40 district's claim that the costs attributable to commencing operation of  
41 one or more new school facilities are in excess of the amount that is  
42 financed from any other source provided by law for such purpose.

43 (4) The provisions of this subsection apply to any district that:

1 (A) Commenced operation of one or more new school facilities in the  
2 school year preceding the current school year or has commenced or  
3 will commence operation of one or more new school facilities in the  
4 current school year or any or all of the foregoing; (B) is authorized to  
5 adopt and has adopted a local-option operating budget which is at least  
6 equal to that amount required to qualify for school facilities weighting  
7 under K.S.A. 2012 Supp. 72-6415b, and amendments thereto; and (C)  
8 is experiencing extraordinary enrollment growth as determined by the  
9 state board of education.

10 (b) The board of any district that has levied an ad valorem tax on  
11 the taxable tangible property of the district each year for a period of  
12 two years under authority of subsection (a) may continue to levy such  
13 tax under authority of this subsection each year for an additional  
14 period of time not to exceed three years in an amount not to exceed the  
15 amount computed by the state board of education as provided in this  
16 subsection if the board of the district determines that the costs  
17 attributable to commencing operation of one or more new school  
18 facilities are significantly greater than the costs attributable to the  
19 operation of other school facilities in the district. The tax authorized  
20 under this subsection may be levied at a rate which will produce an  
21 amount that is not greater than the amount computed by the state  
22 board of education as provided in this subsection. In computing such  
23 amount, the state board shall: (1) Determine the amount produced by  
24 the tax levied by the district under authority of subsection (a) in the  
25 second year for which such tax was levied and add to such amount the  
26 amount of general state aid directly attributable to school facilities  
27 weighting that was received by the district in the same year; (2)  
28 compute 75% of the amount of the sum obtained under (1), which  
29 computed amount is the amount the district may levy in the first year  
30 of the three-year period for which the district may levy a tax under  
31 authority of this subsection; (3) compute 50% of the amount of the  
32 sum obtained under (1), which computed amount is the amount the  
33 district may levy in the second year of the three-year period for which  
34 the district may levy a tax under authority of this subsection; and (4)  
35 compute 25% of the amount of the sum obtained under (1), which  
36 computed amount is the amount the district may levy in the third year  
37 of the three-year period for which the district may levy a tax under  
38 authority of this subsection.

39 In determining the amount produced by the tax levied by the  
40 district under authority of subsection (a), the state board shall include  
41 any moneys which have been apportioned to the ancillary facilities  
42 fund of the district from taxes levied under the provisions of K.S.A.  
43 79-5101 et seq. and 79-5118 et seq., and amendments thereto.

1 (c) The proceeds from the tax levied by a district under authority  
2 of this section shall be remitted to the state treasurer in accordance  
3 with the provisions of K.S.A. 75-4215, and amendments thereto. Upon  
4 receipt of each such remittance, the state treasurer shall deposit the  
5 entire amount in the state treasury to the credit of the state school  
6 district finance fund.

7 Sec. ~~11~~{12.} K.S.A. 72-6444 is hereby amended to read as  
8 follows: 72-6444. (a) In each school year, commencing with the 1997-  
9 98 school year, the state board shall compute a district prescribed  
10 percentage for the purpose of determining the amount of a local-~~option~~  
11 *operating* budget the board of a district to which the provisions of this  
12 section apply may adopt for the school year. The district prescribed  
13 percentage for each district to which the provisions of this section  
14 apply shall be computed by the state board as provided in this section.  
15 The state board shall:

16 (1) Determine the actual amount per pupil for the preceding  
17 school year of the general fund budget and the local-~~option~~ *operating*  
18 budget, if any, of each district;

19 (2) compute the average amount per pupil for the preceding  
20 school year of general fund budgets and local-~~option~~ *operating* budgets  
21 of districts with 75-125 enrollment in such school year;

22 (3) compute the average amount per pupil for the preceding  
23 school year of general fund budgets and local-~~option~~ *operating* budgets  
24 of districts with 200-399 enrollment in such school year;

25 (4) compute the average amount per pupil for the preceding  
26 school year of general fund budgets and local-~~option~~ *operating* budgets  
27 of districts with 1,800 or over enrollment in such school year;

28 (5) compute an average amount per pupil for the preceding  
29 school year of general fund budgets and local-~~option~~ *operating* budgets  
30 of districts with 100-299.9 enrollment in such school year by preparing  
31 a schedule based upon an accepted mathematical formula and  
32 deriving an amount for each such district from a linear transition  
33 between the average amount per pupil computed under (2) and the  
34 average amount per pupil computed under (3);

35 (6) compute an average amount per pupil for the preceding  
36 school year of general fund budgets and local-~~option~~ *operating* budgets  
37 of districts with 300-1,799.9 enrollment in such school year by  
38 preparing a schedule based upon an accepted mathematical formula  
39 and deriving an amount for each such district from a linear transition  
40 between the average amount per pupil computed under (3) and the  
41 average amount per pupil computed under (4);

42 (7) for districts with 0-99.9 enrollment, compare the amount  
43 determined for the district under (1) to the average amount computed



1 under (2). If the amount determined under (1) is equal to or greater  
2 than the average amount computed under (2), the provisions of this  
3 section do not apply to the district. If the amount determined under  
4 (1) is less than the average amount computed under (2), subtract the  
5 amount determined under (1) from the amount computed under (2),  
6 multiply the remainder by enrollment of the district in the preceding  
7 school year, and divide the product by the amount of state financial  
8 aid determined for the district in the preceding school year. The  
9 quotient is the district prescribed percentage of the district;

10 (8) for districts with 100-299.9 enrollment, compare the amount  
11 determined for the district under (1) to the average amount computed  
12 under (5). If the amount determined under (1) is equal to or greater  
13 than the average amount computed under (5), the provisions of this  
14 section do not apply to the district. If the amount determined under  
15 (1) is less than the average amount computed under (5), subtract the  
16 amount determined under (1) from the amount computed under (5),  
17 multiply the remainder by enrollment of the district in the preceding  
18 school year, and divide the product by the amount of state financial  
19 aid determined for the district in the preceding school year. The  
20 quotient is the district prescribed percentage of the district;

21 (9) for districts with 300-1,799.9 enrollment, compare the amount  
22 determined for the district under (1) to the average amount computed  
23 under (6). If the amount determined under (1) is equal to or greater  
24 than the average amount computed under (6), the provisions of this  
25 section do not apply to the district. If the amount determined under  
26 (1) is less than the average amount computed under (6), subtract the  
27 amount determined under (1) from the amount computed under (6),  
28 multiply the remainder by enrollment of the district in the preceding  
29 school year, and divide the product by the amount of state financial  
30 aid determined for the district in the preceding school year. The  
31 quotient is the district prescribed percentage of the district;

32 (10) for districts with 1,800 or over enrollment, compare the  
33 amount determined for the district under (1) to the average amount  
34 computed under (4). If the amount determined under (1) is equal to or  
35 greater than the average amount computed under (4), the provisions  
36 of this section do not apply to the district. If the amount determined  
37 under (1) is less than the average amount computed under (4),  
38 subtract the amount determined under (1) from the amount computed  
39 under (4), multiply the remainder by enrollment of the district in the  
40 preceding school year, and divide the product by the amount of state  
41 financial aid determined for the district in the preceding school year.  
42 The quotient is the district prescribed percentage of the district.

43 (b) The provisions of this section apply to any district that

1 budgeted an amount per pupil in the preceding school year, as  
2 determined under provision (1) of subsection (a), that was less than  
3 the average amount per pupil of general fund budgets and local-option  
4 operating budgets computed by the state board under whichever of the  
5 provisions (7) through (10) of subsection (a) is applicable to the  
6 district's enrollment group.

7 (c) For the purposes of this section, the term "local operating  
8 budget" means "local option budget" as that term was used prior to the  
9 amendment of this section by this act.

10 Sec. ~~12~~{13.} K.S.A. 2012 Supp. 72-6449 is hereby amended to  
11 read as follows: 72-6449. (a) As used in this section, "school district"  
12 or "district" means a school district authorized to make a levy under  
13 this section.

14 (b) The board of education of any district may levy a tax on the  
15 taxable tangible property within the district for the purpose of  
16 financing the costs incurred by the state that are attributable directly  
17 to assignment of the cost of living weighting to the enrollment of the  
18 district. There is hereby established in every school district a fund  
19 which shall be called the cost of living fund, which fund shall consist of  
20 all moneys deposited therein or transferred thereto in accordance with  
21 law. All moneys derived from a tax imposed pursuant to this section  
22 shall be credited to the cost of living fund. The proceeds from the tax  
23 levied by a district credited to the cost of living fund shall be remitted  
24 to the state treasurer in accordance with the provisions of K.S.A. 75-  
25 4215, and amendments thereto. Upon receipt of each such remittance,  
26 the state treasurer shall deposit the entire amount in the state treasury  
27 to the credit of the state school district finance fund.

28 (c) The state board of education shall determine whether a  
29 district may levy a tax under this section as follows:

30 (1) Determine the statewide average appraised value of single  
31 family residences for the calendar year preceding the current school  
32 year;

33 (2) multiply the amount determined under (1) by 1.25;

34 (3) determine the average appraised value of single family  
35 residences in each school district for the calendar year preceding the  
36 current school year; and

37 (4) (A) subtract the amount determined under (2) from the  
38 amount determined under (3). If the amount determined for the  
39 district under this paragraph is a positive number and the district is  
40 authorized to adopt and has adopted a local-option operating budget in  
41 an amount equal to at least ~~31%~~ 28% of the state financial aid for the  
42 school district, the district qualifies for assignment of cost of living  
43 weighting and may levy a tax on the taxable tangible property of the

1 district for the purpose of financing the costs that are attributable  
 2 directly to assignment of the cost of living weighting to enrollment of  
 3 the district; or

4 (B) as an alternative to the authority provided in paragraph (4)  
 5 (A), if a district was authorized to make a levy pursuant to this section  
 6 in school year 2006-2007, such district shall remain authorized to levy  
 7 such tax at a rate necessary to generate revenue in the same amount  
 8 generated in school year 2006-2007 if: (i) The amount determined  
 9 under paragraph (4)(A) is a positive number; and (ii) the district  
 10 continues to adopt a local ~~option~~ operating budget in an amount equal  
 11 to the state prescribed percentage in effect in school year 2006-2007.

12 (d) No tax may be levied under this section unless the board of  
 13 education adopts a resolution authorizing such a tax levy and  
 14 publishes the resolution at least once in a newspaper having general  
 15 circulation in the district. Except as provided by subsection (e), the  
 16 resolution shall be published in substantial compliance with the  
 17 following form:

18 Unified School District No. \_\_\_\_\_,  
 19 \_\_\_\_\_ County, Kansas.

20 **RESOLUTION**

21 **Be It Resolved that:**

22 The board of education of the above-named school district shall be  
 23 authorized to levy an ad valorem tax in an amount not to exceed the  
 24 amount necessary to finance the costs attributable directly to the  
 25 assignment of cost of living weighting to the enrollment of the district.  
 26 The ad valorem tax authorized by this resolution may be levied unless  
 27 a petition in opposition to the same, signed by not less than 5% of the  
 28 qualified electors of the school district, is filed with the county election  
 29 officer of the home county of the school district within 30 days after  
 30 the publication of this resolution. If a petition is filed, the county  
 31 election officer shall submit the question of whether the levy of such a  
 32 tax shall be authorized in accordance with the provisions of this  
 33 resolution to the electors of the school district at the next general  
 34 election of the school district, as is specified by the board of education  
 35 of the school district.

36 **CERTIFICATE**

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

41 \_\_\_\_\_  
 42 Clerk of the board of education.

43 All of the blanks in the resolution shall be filled. If no petition as

1 specified above is filed in accordance with the provisions of the  
2 resolution, the resolution authorizing the ad valorem tax levy shall  
3 become effective. If a petition is filed as provided in the resolution, the  
4 board may notify the county election officer to submit the question of  
5 whether such tax levy shall be authorized. If the board fails to notify  
6 the county election officer within 30 days after a petition is filed, the  
7 resolution shall be deemed abandoned and of no force and effect and  
8 no like resolution shall be adopted by the board within the nine  
9 months following publication of the resolution. If a majority of the  
10 votes cast in an election conducted pursuant to this provision are in  
11 favor of the resolution, such resolution shall be effective on the date of  
12 such election. If a majority of the votes cast are not in favor of the  
13 resolution, the resolution shall be deemed of no effect and no like  
14 resolution shall be adopted by the board within the nine months  
15 following such election.

16 (e) In determining the amount produced by the tax levied by the  
17 district under the authority of this section, the state board shall  
18 include any moneys which have been apportioned to the cost of living  
19 fund of the district from taxes levied under the provisions of K.S.A.  
20 79-5101 et seq. and 79-5118 et seq., and amendments thereto.

21 Sec. ~~13~~{14.} K.S.A. 2012 Supp. 72-6451 is hereby amended to  
22 read as follows: 72-6451. (a) As used in this section:

23 (1) "School district" or "district" means a school district which:  
24 (A) Has a declining enrollment; and (B) has adopted a local ~~option~~  
25 *operating budget in an amount which equals at least 31% 17.9% for*  
26 *school year 2013-2014 and school year 2014-2015 and 31% for school*  
27 *year 2015-2016 and each school year thereafter of the state financial aid*  
28 *for the school district at the time the district applies to the state court*  
29 *of tax appeals for authority to make a levy pursuant to this section.*

30 (2) "Declining enrollment" means an enrollment which has  
31 declined in amount from that of the preceding school year.

32 (b) (1) (A) A school district may levy an ad valorem tax on the  
33 taxable tangible property of the district each year for a period of time  
34 not to exceed two years in an amount not to exceed the amount  
35 authorized by the state court of tax appeals under this subsection for  
36 the purpose of financing the costs incurred by the state that are  
37 directly attributable to assignment of declining enrollment weighting  
38 to enrollment of the district. The state court of tax appeals may  
39 authorize the district to make a levy which will produce an amount  
40 that is not greater than the amount of revenues lost as a result of the  
41 declining enrollment of the district. Such amount shall not exceed 5%  
42 of the general fund budget of the district in the school year in which  
43 the district applies to the state court of tax appeals for authority to

1 make a levy pursuant to this section.

2 (B) As an alternative to the authority provided in paragraph (1)  
3 (A), if a district was authorized to make a levy pursuant to this section  
4 in school year 2006-2007, such district shall remain authorized to  
5 make a levy at a rate necessary to generate revenue in the same  
6 amount that was generated in school year 2007-2008 if the district  
7 adopts a local ~~option~~ *operating* budget in an amount equal to the state  
8 prescribed percentage in effect in school year 2006-2007.

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

12 (3) The state board shall prescribe guidelines for the data that  
13 school districts shall include in cases before the state court of tax  
14 appeals pursuant to this section.

15 (c) A district may levy the tax authorized pursuant to this section  
16 for a period of time not to exceed two years unless authority to make  
17 such levy is renewed by the state court of tax appeals. The state court  
18 of tax appeals may renew the authority to make such levy for periods  
19 of time not to exceed two years.

20 (d) The state board shall provide to the state court of tax appeals  
21 such school data and information requested by the state court of tax  
22 appeals and any other information deemed necessary by the state  
23 board.

24 (e) There is hereby established in every district a fund which shall  
25 be called the declining enrollment fund. Such fund shall consist of all  
26 moneys deposited therein or transferred thereto according to law. The  
27 proceeds from the tax levied by a district under authority of this  
28 section shall be credited to the declining enrollment fund of the  
29 district. The proceeds from the tax levied by a district credited to the  
30 declining enrollment fund shall be remitted to the state treasurer in  
31 accordance with the provisions of K.S.A. 75-4215, and amendments  
32 thereto. Upon receipt of each such remittance, the state treasurer shall  
33 deposit the entire amount in the state treasury to the credit of the state  
34 school district finance fund.

35 (f) In determining the amount produced by the tax levied by the  
36 district under authority of this section, the state board shall include  
37 any moneys which have been apportioned to the declining enrollment  
38 fund of the district from taxes levied under the provisions of K.S.A.  
39 79-5101 et seq. and 79-5118 et seq., and amendments thereto.

40 Sec. ~~14~~{15.} K.S.A. 2012 Supp. 72-6456 is hereby amended to  
41 read as follows: 72-6456. (a) For the purpose of determining the  
42 general fund budget of a school district, weightings shall not be  
43 assigned to a pupil enrolled in and attending KAMS.

1 (b) Moneys in the general fund which are attributable to a pupil  
 2 enrolled in and attending KAMS shall not be included in the  
 3 computation of the local ~~option~~ *operating* budget of the school district.

4 (c) The provisions of this section shall be part of and  
 5 supplemental to the school district finance and quality performance  
 6 act.

7 {Sec. 16. On July 1, 2013, and the date of publication in the  
 8 Kansas register of the notice prescribed in section 1, K.S.A. 2012  
 9 Supp. 72-8801 is hereby amended to read as follows: 72-8801. (a) The  
 10 board of education of any school district may make an annual tax levy  
 11 at a mill rate not to exceed the statutorily prescribed mill rate for a  
 12 period of not to exceed five years upon the taxable tangible property  
 13 in the school district for the purposes specified in this act and for the  
 14 purpose of paying a portion of the principal and interest on bonds  
 15 issued by cities under the authority of K.S.A. 12-1774, and  
 16 amendments thereto, for the financing of redevelopment projects upon  
 17 property located within the school district. No levy shall be made  
 18 under this act until a resolution is adopted by the board of education  
 19 in the following form:

20 Unified School District No. \_\_\_\_\_,  
 21 \_\_\_\_\_ County, Kansas.

#### 22 RESOLUTION

23 Be It Resolved that:

24 The above-named school board shall be authorized to make an  
 25 annual tax levy for a period not to exceed \_\_\_\_\_ years in an amount  
 26 not to exceed \_\_\_\_\_ mills upon the taxable tangible property in the  
 27 school district for the purpose of acquisition, construction,  
 28 reconstruction, repair, remodeling, additions to, furnishing,  
 29 *maintaining and equipping of buildings school district property and*  
 30 *equipment necessary for school district purposes, including: (1)*  
 31 *Acquisition of computer software; (2) acquisition of performance*  
 32 *uniforms; (3) housing and boarding pupils enrolled in an area*  
 33 *vocational school operated under the board; (4) architectural*  
 34 *expenses incidental thereto, the; (5) acquisition of building sites, the; (6)*  
 35 *undertaking and maintenance of asbestos control projects; the; (7)*  
 36 *acquisition of school buses and the; and (8) acquisition of other*  
 37 *equipment fixed assets, and for the purpose of paying a portion of the*  
 38 *principal and interest on bonds issued by cities under the authority of*  
 39 *K.S.A. 12-1774, and amendments thereto, for the financing of*  
 40 *redevelopment projects upon property located within the school*  
 41 *district. The tax levy authorized by this resolution may be made,*  
 42 *unless a petition in opposition to the same, signed by not less than*  
 43 *10% of the qualified electors of the school district, is filed with the*

1 county election officer of the home county of the school district within  
2 40 *calendar* days after the last publication of this resolution. In the  
3 event a petition is filed, the county election officer shall submit the  
4 question of whether the tax levy shall be authorized to the electors in  
5 the school district at an election called for ~~the~~ *that* purpose or at the  
6 next general election, as is specified by the board of education of the  
7 above school district.

8 **CERTIFICATE**

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

12 \_\_\_\_\_  
13 Clerk of the board of education.

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

31 (b) As used in this act:

32 (1) "Unconditionally authorized to make a capital outlay tax  
33 levy" means that the school district has adopted a resolution under  
34 this section, has published the same, and either that the resolution was  
35 not protested or that it was protested and an election has been held by  
36 which the tax levy specified in the resolution was approved;

37 (2) "statutorily prescribed mill rate" means: (A) Eight mills; (B)  
38 the mill levy rate in excess of eight mills if the resolution fixing such  
39 rate was approved at an election prior to the effective date of this act;  
40 or (C) the mill levy rate in excess of eight mills if no petition or no  
41 sufficient petition was filed in protest to a resolution fixing such rate in  
42 excess of eight mills and the protest period for filing such petition has  
43 expired;

1       (3) "asbestos control project" means any activity which is  
2 necessary or incidental to the control of asbestos-containing material  
3 in buildings of school districts and includes, but not by way of  
4 limitation, any activity undertaken for the removal or encapsulation of  
5 asbestos-containing material, for any remodeling, renovation,  
6 replacement, rehabilitation or other restoration necessitated by such  
7 removal or encapsulation, for conducting inspections, reinspections  
8 and periodic surveillance of buildings, performing response actions,  
9 and developing, implementing and updating operations and  
10 maintenance programs and management plans;

11       (4) "asbestos" means the asbestiform varieties of chrysotile  
12 (serpentine), crocidolite (riebeckite), amosite  
13 (cummingtonitegrunerite), anthophyllite, tremolite, and actinolite;  
14 and

15       (5) "asbestos-containing material" means any material or  
16 product which contains more than 1% asbestos.}

17       {Sec. 17. On July 1, 2013, and the date of publication in the  
18 Kansas register of the notice prescribed in section 1, K.S.A. 72-8804 is  
19 hereby amended to read as follows: 72-8804. (a) Any moneys in the  
20 capital outlay fund of any school district and any moneys received  
21 from issuance of bonds under K.S.A. 72-8805 or 72-8810, and  
22 amendments thereto, may be used for the purpose of the acquisition,  
23 construction, reconstruction, repair, remodeling, additions to,  
24 furnishing, maintaining and equipping of buildings school district  
25 property and equipment necessary for school district purposes,  
26 including: (1) Acquisition of computer software; (2) acquisition of  
27 performance uniforms; (3) housing and boarding pupils enrolled in an  
28 area vocational school operated under the board of education; (4)  
29 architectural expenses incidental thereto; the; (5) acquisition of building  
30 sites, the; (6) undertaking and maintenance of asbestos control  
31 projects, the; (7) acquisition of school buses and the; and (8) acquisition  
32 of other equipment fixed assets.

33       (b) The board of education of any school district is hereby  
34 authorized to invest any portion of the capital outlay fund of the  
35 school district which is not currently needed in investments authorized  
36 by K.S.A. 12-1675, and amendments thereto, in the manner prescribed  
37 therein, or may invest the same in direct obligations of the United  
38 States government maturing or redeemable at par and accrued  
39 interest within three years from date of purchase, the principal and  
40 interest whereof is guaranteed by the government of the United States.  
41 All interest received on any such investment shall upon receipt thereof  
42 be credited to the capital outlay fund.}

43       {Sec. 18. On July 1, 2013, and the date of publication in the



1 **Kansas register of the notice prescribed in section 1, K.S.A. 72-8812 is**  
2 **hereby amended to read as follows: 72-8812. This act shall not in any**  
3 **manner be construed as affecting the validity of any tax levies**  
4 **authorized to be made under article 88 of chapter 72 of the Kansas**  
5 **Statutes Annotated prior to the effective date of this act, nor shall this**  
6 **act in any manner be construed as affecting the validity of any bonds**  
7 **issued or authorized to be issued under said article 88 of chapter 72 of**  
8 **the Kansas Statutes Annotated prior to the effective date of this act.}**

9 ~~Sec. 2, 15, {19.}~~ K.S.A. 2012 Supp. 79-201x is hereby amended to  
10 read as follows: 79-201x. For taxable years ~~2011~~ 2013 and ~~2012~~ 2014, the  
11 following described property, to the extent herein specified, shall be and is  
12 hereby exempt from the property tax levied pursuant to the provisions of  
13 K.S.A. 72-6431, and amendments thereto: Property used for residential  
14 purposes to the extent of \$20,000 of its appraised valuation.

15 ~~Sec. 3, 16, {20.}~~ K.S.A. 72-6444 and K.S.A. 2012 Supp. 72-978, 72-  
16 978a, 72-6409, 72-6410, 72-6415b, 72-6431, 72-6433, 72-6433d, 72-  
17 6434, 72-6435, 72-6441, 72-6449, 72-6451, 72-6456 and 79-201x are  
18 hereby repealed.

19 **{Sec. 21. On July 1, 2013, and the date of publication in the Kansas**  
20 **register of the notice prescribed in section 1, K.S.A. 72-8804 and 72-**  
21 **8812 and K.S.A. 2012 Supp. 72-8801 are hereby repealed.}**

22 ~~Sec. 4, 17, {22.}~~ This act shall take effect and be in force from and  
23 after its publication in the statute book.