

SENATE BILL No. 452

By Committee on Ways and Means

3-31

1 AN ACT concerning school districts; relating to school finance; amending
2 K.S.A. 72-6411, 72-6415 and 72-8809 and K.S.A. 2013 Supp. 72-3711,
3 72-3715, 72-6407, 72-6415b, 72-6433, 72-6433d, 72-6441 and 72-6455
4 and repealing the existing sections; also repealing K.S.A. 2013 Supp.
5 72-3716 and 72-6454.

6
7 *Be it enacted by the Legislature of the State of Kansas:*

8 Section 1. On and after July 1, 2014, K.S.A. 2013 Supp. 72-3711 is
9 hereby amended to read as follows: 72-3711. K.S.A. 2013 Supp. 72-3711
10 through ~~72-3716~~ 72-3715, and amendments thereto, shall be known and
11 may be cited as the virtual school act.

12 Sec. 2. On and after July 1, 2014, K.S.A. 2013 Supp. 72-3715 is
13 hereby amended to read as follows: 72-3715. (a) In order to be included in
14 the full-time equivalent enrollment of a virtual school, a pupil shall be in
15 attendance at the virtual school on: (1) A single school day on or before
16 September 19 of each school year; and (2) on a single school day on or
17 after September 20, but before October 4 of each school year.

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

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

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

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

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

29 (c) The school days on which a district determines the full-time
30 equivalent enrollment of a pupil under paragraphs (1) and (2) of subsection
31 (b) shall be the school days on which the pupil has the highest number of
32 hours of attendance at the virtual school. No more than six hours of
33 attendance may be counted in a single school day. Attendance may be
34 shown by a pupil's on-line activity or entries in the pupil's virtual school
35 journal or log of activities.

36 (d)-(f) Subject to the availability of appropriations for virtual school

1 state aid and within the limits of any such appropriations, each school year
 2 a school district which offers a virtual school shall be entitled to virtual
 3 school state aid.~~(2)~~—The state board of education shall determine the
 4 amount of virtual school state aid a school district is entitled to receive as
 5 follows:

6 ~~(A) Multiply by multiplying~~ the full-time equivalent enrollment of the
 7 virtual school by an amount equal to ~~105%~~ 50% of the amount of base
 8 state aid per pupil;

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

13 ~~(C) add any amount determined under K.S.A. 2013 Supp. 72-3716,~~
 14 ~~and amendments thereto; and~~

15 ~~(D) add the amounts obtained under subparagraphs (A) through (C).~~
 16 ~~The sum is the amount of the virtual school state aid to which the school~~
 17 ~~district is entitled.~~

18 ~~(3) (e) (1)~~ There is hereby established in every school district a fund
 19 which shall be called the virtual school fund, which fund shall consist of
 20 all moneys deposited therein or transferred thereto according to law.
 21 Moneys received as virtual school state aid shall be deposited in the
 22 general fund of the school district and transferred to the virtual school fund
 23 of the district. The expenses of a district directly attributable to virtual
 24 schools offered by a school district shall be paid from the virtual school
 25 fund. ~~The cost of an advance placement course provided to a pupil~~
 26 ~~described in subsection (d)(2)(D) shall be paid by the virtual school.~~

27 (2) Any balance remaining in the virtual school fund at the end of the
 28 budget year shall be carried forward into the virtual school fund for
 29 succeeding budget years. Such fund shall not be subject to the provisions
 30 of K.S.A. 79-2925 through 79-2937, and amendments thereto.

31 (3) Any unencumbered balance of moneys remaining in the virtual
 32 school fund of a school district on June 30 of the current school year, may
 33 be expended in the school year that immediately succeeds such date by the
 34 school district for general operating expenses of the school district as
 35 approved by the board of education.

36 (4) In preparing the budget of such school district, the amounts
 37 credited to and the amount on hand in the virtual school fund, and the
 38 amount expended therefrom shall be included in the annual budget for the
 39 information of the residents of the school district. Interest earned on the
 40 investment of moneys in any such fund shall be credited to that fund.

41 ~~(e) (f)~~ For the purposes of this section, a pupil enrolled in a virtual
 42 school who is not a resident of the state of Kansas shall not be counted in
 43 the full-time equivalent enrollment of the virtual school.

1 Sec. 3. On and after July 1, 2014, K.S.A. 2013 Supp. 72-6407 is
2 hereby amended to read as follows: 72-6407. (a) (1) "Pupil" means any
3 person who is regularly enrolled in a district and attending kindergarten or
4 any of the grades one through 12 maintained by the district or who is
5 regularly enrolled in a district and attending kindergarten or any of the
6 grades one through 12 in another district in accordance with an agreement
7 entered into under authority of K.S.A. 72-8233, and amendments thereto,
8 or who is regularly enrolled in a district and attending special education
9 services provided for preschool-aged exceptional children by the district.

10 (2) Except as otherwise provided in paragraph (3) of this subsection,
11 a pupil in attendance full time shall be counted as one pupil. A pupil in
12 attendance part time shall be counted as that proportion of one pupil (to the
13 nearest $\frac{1}{10}$) that the pupil's attendance bears to full-time attendance. A
14 pupil attending kindergarten shall be counted as $\frac{1}{2}$ pupil. A pupil enrolled
15 in and attending an institution of postsecondary education which is
16 authorized under the laws of this state to award academic degrees shall be
17 counted as one pupil if the pupil's postsecondary education enrollment and
18 attendance together with the pupil's attendance in either of the grades 11 or
19 12 is at least $\frac{5}{6}$ time, otherwise the pupil shall be counted as that
20 proportion of one pupil (to the nearest $\frac{1}{10}$) that the total time of the pupil's
21 postsecondary education attendance and attendance in grade 11 or 12, as
22 applicable, bears to full-time attendance. A pupil enrolled in and attending
23 an area vocational school, area vocational-technical school or approved
24 vocational education program shall be counted as one pupil if the pupil's
25 vocational education enrollment and attendance together with the pupil's
26 attendance in any of grades nine through 12 is at least $\frac{5}{6}$ time, otherwise
27 the pupil shall be counted as that proportion of one pupil (to the nearest
28 $\frac{1}{10}$) that the total time of the pupil's vocational education attendance and
29 attendance in any of grades nine through 12 bears to full-time attendance.
30 A pupil enrolled in a district and attending a non-virtual school and also
31 attending a virtual school shall be counted as that proportion of one pupil
32 (to the nearest $\frac{1}{10}$) that the pupil's attendance at the non-virtual school
33 bears to full-time attendance. Except as provided by this section for
34 preschool-aged exceptional children and virtual school pupils, a pupil
35 enrolled in a district and attending special education and related services,
36 provided for by the district shall be counted as one pupil. A pupil enrolled
37 in a district and attending special education and related services provided
38 for by the district and also attending a virtual school shall be counted as
39 that proportion of one pupil (to the nearest $\frac{1}{10}$) that the pupil's attendance
40 at the non-virtual school bears to full-time attendance. A pupil enrolled in a
41 district and attending special education and related services for preschool-
42 aged exceptional children provided for by the district shall be counted as
43 $\frac{1}{2}$ pupil. A preschool-aged at-risk pupil enrolled in a district and receiving

1 services under an approved at-risk pupil assistance plan maintained by the
2 district shall be counted as $\frac{1}{2}$ pupil. A pupil in the custody of the secretary
3 ~~of social and rehabilitation services for children and families~~ or in the
4 custody of the commissioner of juvenile justice and enrolled in unified
5 school district No. 259, Sedgwick county, Kansas, but housed, maintained,
6 and receiving educational services at the Judge James V. Riddel Boys
7 Ranch, shall be counted as two pupils. Except as provided in section 1 of
8 chapter 76 of the 2009 Session Laws of the state of Kansas, and
9 amendments thereto, a pupil in the custody of the secretary ~~of social and~~
10 ~~rehabilitation services for children and families~~ or in the custody of the
11 commissioner of juvenile justice and enrolled in unified school district No.
12 409, Atchison, Kansas, but housed, maintained and receiving educational
13 services at the youth residential center located on the grounds of the
14 former Atchison juvenile correctional facility, shall be counted as two
15 pupils.

16 (3) A pupil residing at the Flint Hills job corps center shall not be
17 counted. A pupil confined in and receiving educational services provided
18 for by a district at a juvenile detention facility shall not be counted. A pupil
19 enrolled in a district but housed, maintained, and receiving educational
20 services at a state institution or a psychiatric residential treatment facility
21 shall not be counted.

22 (b) "Preschool-aged exceptional children" means exceptional
23 children, except gifted children, who have attained the age of three years
24 but are under the age of eligibility for attendance at kindergarten.

25 (c) (1) "At-risk pupils" means pupils who are eligible for free meals
26 under the national school lunch act and who are enrolled in a district which
27 maintains an approved at-risk pupil assistance plan.

28 (2) *The term "at-risk pupils" shall not include any pupil: (A) Enrolled*
29 *in any of the grades one through 12 who is in attendance less than full*
30 *time; or (B) who is over 19 years of age. The provisions of this paragraph*
31 *shall not apply to any pupil who has an individualized education program.*

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

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

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

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

23 (3) the number of pupils as determined under K.S.A. 72-6447 or
24 K.S.A. 2013 Supp. 72-6448, and amendments thereto.

25 (f) "Adjusted enrollment" means: (1) Enrollment adjusted by adding
26 at-risk pupil weighting, program weighting, low enrollment weighting, if
27 any, high density at-risk pupil weighting, if any, ~~medium density at-risk~~
28 ~~pupil weighting, if any, nonproficient pupil weighting, if any, high~~
29 enrollment weighting, if any, declining enrollment weighting, if any,
30 school facilities weighting, if any, ancillary school facilities weighting, if
31 any, cost of living weighting, if any, special education and related services
32 weighting, and transportation weighting to enrollment; or (2) adjusted
33 enrollment as determined under K.S.A. 2013 Supp. 72-6457 or 72-6458,
34 and amendments thereto.

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

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

40 (i) "Low enrollment weighting" means an addend component
41 assigned to enrollment of districts pursuant to K.S.A. 72-6412, and
42 amendments thereto, on the basis of costs attributable to maintenance of
43 educational programs by such districts in comparison with costs

1 attributable to maintenance of educational programs by districts having to
2 which high enrollment weighting is assigned pursuant to K.S.A. 2013
3 Supp. 72-6442b, and amendments thereto.

4 (j) "School facilities weighting" means an addend component
5 assigned to enrollment of districts on the basis of costs attributable to
6 commencing operation of new school facilities.

7 (k) "Transportation weighting" means an addend component assigned
8 to enrollment of districts on the basis of costs attributable to the provision
9 or furnishing of transportation.

10 (l) "Cost of living weighting" means an addend component assigned
11 to enrollment of districts to which the provisions of K.S.A. 2013 Supp. 72-
12 6449, and amendments thereto, apply on the basis of costs attributable to
13 the cost of living in the district.

14 (m) "Ancillary school facilities weighting" means an addend
15 component assigned to enrollment of districts to which the provisions of
16 K.S.A. 72-6441, and amendments thereto, apply on the basis of costs
17 attributable to commencing operation of new school facilities. Ancillary
18 school facilities weighting may be assigned to enrollment of a district only
19 if the district has levied a tax under authority of K.S.A. 72-6441, and
20 amendments thereto, and remitted the proceeds from such tax to the state
21 treasurer. Ancillary school facilities weighting is in addition to assignment
22 of school facilities weighting to enrollment of any district eligible for such
23 weighting.

24 (n) "Juvenile detention facility" has the meaning ascribed thereto by
25 72-8187, and amendments thereto.

26 (o) "Special education and related services weighting" means an
27 addend component assigned to enrollment of districts on the basis of costs
28 attributable to provision of special education and related services for
29 pupils determined to be exceptional children.

30 (p) "Virtual school" means any school or educational program that:
31 (1) Is offered for credit; (2) uses distance-learning technologies which
32 predominately use internet-based methods to deliver instruction; (3)
33 involves instruction that occurs asynchronously with the teacher and pupil
34 in separate locations; (4) requires the pupil to make academic progress
35 toward the next grade level and matriculation from kindergarten through
36 high school graduation; (5) requires the pupil to demonstrate competence
37 in subject matter for each class or subject in which the pupil is enrolled as
38 part of the virtual school; and (6) requires age-appropriate pupils to
39 complete state assessment tests.

40 (q) "Declining enrollment weighting" means an addend component
41 assigned to enrollment of districts to which the provisions of K.S.A. 2013
42 Supp. 72-6451, and amendments thereto, apply on the basis of reduced
43 revenues attributable to the declining enrollment of the district.

1 (r) "High enrollment weighting" means an addend component
2 assigned to enrollment of districts pursuant to K.S.A. 2013 Supp. 72-
3 6442b, and amendments thereto, on the basis of costs attributable to
4 maintenance of educational programs by such districts as a correlate to low
5 enrollment weighting assigned to enrollment of districts pursuant to
6 K.S.A. 72-6412, and amendments thereto.

7 (s) "High density at-risk pupil weighting" means an addend
8 component assigned to enrollment of districts to which the provisions of
9 K.S.A. 2013 Supp. 72-6455, and amendments thereto, apply.

10 (t) "Nonproficient pupil" means a pupil who is not eligible for free
11 meals under the national school lunch act and who has scored less than
12 proficient on the mathematics or reading state assessment during the
13 preceding school year and who is enrolled in a district which maintains an
14 approved proficiency assistance plan.

15 ~~(u) "Nonproficient pupil weighting" means an addend component~~
16 ~~assigned to enrollment of districts on the basis of enrollment of~~
17 ~~nonproficient pupils pursuant to K.S.A. 2013 Supp. 72-6454, and~~
18 ~~amendments thereto.~~

19 ~~(v)~~ (u) "Psychiatric residential treatment facility" has the meaning
20 ascribed thereto by K.S.A. 72-8187, and amendments thereto.

21 ~~(w) "Medium density at-risk pupil weighting" means an addend~~
22 ~~component assigned to enrollment of districts to which the provisions of~~
23 ~~K.S.A. 2013 Supp. 72-6459, and amendments thereto, apply.~~

24 Sec. 4. On and after July 1, 2014, K.S.A. 72-6411 is hereby amended
25 to read as follows: 72-6411. (a) The transportation weighting of each
26 district shall be determined by the state board as follows:

27 (1) Determine the total expenditures of the district during the
28 preceding school year from all funds for transporting pupils of public and
29 nonpublic schools on regular school routes;

30 ~~(2) divide the amount determined under (1) by the total number of~~
31 ~~pupils who were included in the enrollment of the district in the preceding~~
32 ~~school year and for whom transportation was made available by the~~
33 ~~district;~~

34 ~~(3) multiply the quotient obtained under (2) by the total number of~~
35 ~~pupils who were included in the enrollment of the district in the preceding~~
36 ~~school year, were residing less than 2 1/2 miles by the usually traveled~~
37 ~~road from the school building they attended, and for whom transportation~~
38 ~~was made available by the district;~~

39 ~~(4) multiply the product obtained under (3) by 50%;~~

40 ~~(5) subtract the product obtained under (4) from the amount~~
41 ~~determined under (1);~~

42 ~~(6) divide the remainder obtained under (5) by the total number of~~
43 ~~pupils who were included in the enrollment of the district in the preceding~~

1 school year, were residing 2 1/2 miles or more by the usually traveled road
 2 from the school building they attended and for whom transportation was
 3 made available by the district. The quotient is the per-pupil cost of
 4 transportation; determine the sum of: (A) The number of pupils who were
 5 included in the enrollment of the district in the preceding school year who
 6 resided less than 2 1/2 miles by the usually traveled road from the school
 7 building such pupils attended and for whom transportation was made
 8 available by the district; and (B) the number of nonresident pupils who
 9 were included in the enrollment of the district for the preceding school
 10 year and for whom transportation was made available by the district;

11 (3) determine the number of pupils who were included in the
 12 enrollment of the district in the preceding school year who resided 2 1/2
 13 miles or more by the usually traveled road from the school building such
 14 pupils attended and for whom transportation was made available by the
 15 district;

16 (4) multiply the number of pupils determined under paragraph (3) by
 17 two;

18 (5) divide the amount determined under paragraph (2) by the product
 19 obtained under paragraph (4);

20 (6) add one to the quotient obtained under paragraph (5);

21 (7) multiply the sum obtained under paragraph (6) by the amount
 22 determined under paragraph (3);

23 (8) divide the amount determined under paragraph (1) by the product
 24 obtained under paragraph (7). The resulting quotient is the per pupil cost
 25 of transportation;

26 ~~(7)~~ (9) on a density-cost graph plot the per-pupil cost of
 27 transportation for each district;

28 ~~(8)~~ (10) construct a curve of best fit for the points so plotted;

29 ~~(9)~~ (11) locate the index of density for the district on the base line of
 30 the density-cost graph and from the point on the curve of best fit directly
 31 above this point of index of density follow a line parallel to the base line to
 32 the point of intersection with the vertical line, which point is the formula
 33 per-pupil cost of transportation of the district;

34 ~~(10)~~ (12) divide the formula per-pupil cost of transportation of the
 35 district by base state aid per pupil; and

36 ~~(11)~~ (13) multiply the quotient obtained under ~~(10)~~ paragraph (12) by
 37 the number of pupils who are included in the enrollment of the district, are
 38 residing 2 1/2 miles or more by the usually traveled road to the school
 39 building they attend, and for whom transportation is being made available
 40 by, and at the expense of, the district. The product is the transportation
 41 weighting of the district.

42 (b) For the purpose of providing accurate and reliable data on pupil
 43 transportation, the state board is authorized to adopt rules and regulations

1 prescribing procedures which districts shall follow in reporting pertinent
2 information relative thereto, including uniform reporting of expenditures
3 for transportation.

4 (c) "Index of density" means the number of pupils who are included
5 in the enrollment of a district in the current school year, are residing $2\frac{1}{2}$
6 miles or more by the usually traveled road from the school building they
7 attend, and for whom transportation is being made available on regular
8 school routes by the district, divided by the number of square miles of
9 territory in the district.

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

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

19 ~~(f) The provisions of this section shall take effect and be in force~~
20 ~~from and after July 1, 1992.~~

21 Sec. 5. On and after July 1, 2014, K.S.A. 72-6415 is hereby amended
22 to read as follows: 72-6415. (a) The school facilities weighting of each
23 district shall be determined in each school year in which such weighting
24 may be assigned to enrollment of the district as follows:

25 (1) Determine the number of pupils, included in enrollment of the
26 district, who are attending a new school facility;

27 (2) multiply the number of pupils determined under (1) by 0.25. The
28 product is the school facilities weighting of the district.

29 (b) The provisions of this section shall ~~take effect and be in force~~
30 ~~from and after July 1, 1992~~ *expire on June 30, 2015.*

31 Sec. 6. On and after July 1, 2014, K.S.A. 2013 Supp. 72-6415b is
32 hereby amended to read as follows: 72-6415b. (a) School facilities
33 weighting may be assigned to enrollment of a district only if the district
34 has adopted a local option budget in an amount equal to at least 25% of the
35 amount of the state financial aid determined for the district in the current
36 school year. School facilities weighting ~~may be assigned to enrollment of~~
37 ~~the district only in the school year in which operation of a new school~~
38 ~~facility is commenced and in the next succeeding school year may only be~~
39 *assigned to enrollment of those districts that commenced operation of a*
40 *new school facility in school year 2013-2014 and whose enrollment was*
41 *adjusted by the assignment of school facilities weighting for such new*
42 *school facility for school year 2013-2014.*

43 (b) *The provisions of this section shall expire on June 30, 2015.*

1 Sec. 7. K.S.A. 2013 Supp. 72-6433 is hereby amended to read as
2 follows: 72-6433. (a) As used in this section:

3 (1) "State prescribed percentage" means ~~31%~~ 33% of state financial
4 aid of the district in the current school year.

5 (2) "Authorized to adopt a local option budget" means that a district
6 has adopted a resolution under this section, has published the same, and
7 either the resolution was not protested or it was protested and an election
8 was held by which the adoption of a local option budget was approved.

9 (b) In each school year, the board of any district may adopt a local
10 option budget which does not exceed the state prescribed percentage.

11 (c) Subject to the limitation of subsection (b), in each school year, the
12 board of any district may adopt, by resolution, a local option budget in an
13 amount not to exceed:

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

17 (B) the amount which the board was authorized to adopt pursuant to
18 any resolution currently in effect; plus

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

21 (2) the state-wide average for the preceding school year as
22 determined by the state board pursuant to subsection ~~(j)~~ (l).

23 Except as provided by ~~subsection (e)~~ subsections (e) and (f), the
24 adoption of a resolution pursuant to this subsection shall require a majority
25 vote of the members of the board. Such resolution shall be effective upon
26 adoption and shall require no other procedure, authorization or approval.

27 (d) If the board of a district desires to increase its local option budget
28 authority above the amount authorized under subsection (c) or if the board
29 was not authorized to adopt a local option budget in 2006-2007, the board
30 may adopt, by resolution, such budget in an amount not to exceed the state
31 prescribed percentage. The adoption of a resolution pursuant to this
32 subsection shall require a majority vote of the members of the board. The
33 resolution shall be published at least once in a newspaper having general
34 circulation in the district. The resolution shall be published in substantial
35 compliance with the following form:

36 Unified School District No. _____,
37 _____ County, Kansas.

38 RESOLUTION

39 Be It Resolved that:

40 The board of education of the above-named school district shall be
41 authorized to adopt a local option budget in each school year in an amount
42 not to exceed ____% of the amount of state financial aid. The local option
43 budget authorized by this resolution may be adopted, unless a petition in

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

9 CERTIFICATE

10 This is to certify that the above resolution was duly adopted by the
 11 board of education of unified School District
 12 No. _____, _____ County,
 13 Kansas, on the _____ day of _____
 14 _____, _____.

15 _____
 16 Clerk of the board of education.

17 All of the blanks in the resolution shall be filled as is appropriate. If a
 18 sufficient petition is not filed, the board may adopt a local option budget.
 19 If a sufficient petition is filed, the board may notify the county election
 20 officer of the date of an election to be held to submit the question of
 21 whether adoption of a local option budget shall be authorized. Any such
 22 election shall be noticed, called and held in the manner provided by K.S.A.
 23 10-120, and amendments thereto. If the board fails to notify the county
 24 election officer within 30 days after a sufficient petition is filed, the
 25 resolution shall be deemed abandoned and no like resolution shall be
 26 adopted by the board within the nine months following publication of the
 27 resolution.

28 (e) *Except as otherwise provided in subsection (f), any resolution*
 29 *authorizing the adoption of a local option budget in excess of 30% of the*
 30 *state financial aid of the district in the current school year shall not become*
 31 *effective unless such resolution has been submitted to and approved by a*
 32 *majority of the qualified electors of the school district voting at an election*
 33 *called and held thereon. The election shall be called and held in the*
 34 *manner provided by K.S.A. 10-120, and amendments thereto.*

35 (f) *Any resolution authorizing the adoption of a local option budget*
 36 *in excess of 31% of the state financial aid of the district in the current*
 37 *school year shall not become effective unless such resolution has been*
 38 *submitted to and approved by a majority of the qualified electors of the*
 39 *school district voting at an election called and held thereon. The election*
 40 *shall be called and held in the manner provided by K.S.A. 10-120, and*
 41 *amendments thereto, except that such election shall be a mail ballot*
 42 *election conducted in accordance with K.S.A. 25-431 et seq., and*
 43 *amendments thereto. Any such election shall be held on or before August*

1 *1 of the initial school year for which such resolution was adopted.*

2 ~~(f)~~ (g) Unless specifically stated otherwise in the resolution, the
3 authority to adopt a local option budget shall be continuous and
4 permanent. The board of any district which is authorized to adopt a local
5 option budget may choose not to adopt such a budget or may adopt a
6 budget in an amount less than the amount authorized. If the board of any
7 district whose authority to adopt a local option budget is not continuous
8 and permanent refrains from adopting a local option budget, the authority
9 of such district to adopt a local option budget shall not be extended by
10 such refrainment beyond the period specified in the resolution authorizing
11 adoption of such budget.

12 ~~(g)~~ (h) The board of any district may initiate procedures to renew or
13 increase the authority to adopt a local option budget at any time during a
14 school year after the tax levied pursuant to K.S.A. 72-6435, and
15 amendments thereto, is certified to the county clerk under any existing
16 authorization.

17 ~~(h)~~ (i) The board of any district that is authorized to adopt a local
18 option budget prior to the effective date of this act under a resolution
19 which authorized the adoption of such budget in accordance with the
20 provisions of this section in effect prior to its amendment by this act may
21 continue to operate under such resolution for the period of time specified
22 in the resolution or may abandon the resolution and operate under the
23 provisions of this section as amended by this act. Any such district shall
24 operate under the provisions of this section as amended by this act after the
25 period of time specified in the resolution has expired.

26 ~~(i)~~ (j) Any resolution adopted pursuant to this section may revoke or
27 repeal any resolution previously adopted by the board. If the resolution
28 does not revoke or repeal previously adopted resolutions, all resolutions
29 which are in effect shall expire on the same date. The maximum amount of
30 the local option budget of a school district under all resolutions in effect
31 shall not exceed the state prescribed percentage in any school year.

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

36 (2) Subject to the limitation imposed under paragraph (3) and
37 subsection (e) of K.S.A. 72-6434, and amendments thereto, amounts in the
38 supplemental general fund may be expended for any purpose for which
39 expenditures from the general fund are authorized or may be transferred to
40 any program weighted fund or categorical fund of the district. Amounts in
41 the supplemental general fund attributable to any percentage over 25% of
42 state financial aid determined for the current school year may be
43 transferred to the capital improvements fund of the district and the capital

1 outlay fund of the district if such transfers are specified in the resolution
2 authorizing the adoption of a local option budget in excess of 25%.

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

7 (4) (A) Except as provided in paragraph (B), any unexpended budget
8 remaining in the supplemental general fund of a district at the conclusion
9 of any school year in which a local option budget is adopted shall be
10 maintained in such fund.

11 (B) If the district received supplemental general state aid in the
12 school year, the state board shall determine the ratio of the amount of
13 supplemental general state aid received to the amount of the local option
14 budget of the district for the school year and multiply the total amount of
15 the unexpended budget remaining by such ratio. An amount equal to the
16 amount of the product shall be transferred to the general fund of the
17 district or remitted to the state treasurer. Upon receipt of any such
18 remittance, the state treasurer shall deposit the same in the state treasury to
19 the credit of the state school district finance fund.

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

23 ~~(m)~~ (m) The provisions of this section shall be subject to the provisions
24 of K.S.A. 2013 Supp. 72-6433d, and amendments thereto.

25 Sec. 8. K.S.A. 2013 Supp. 72-6433d is hereby amended to read as
26 follows: 72-6433d. (a) (1) The provisions of this subsection shall apply in
27 any school year in which the amount of base state aid per pupil is \$4,433
28 or less.

29 (2) The board of any school district may adopt a local option budget
30 which does not exceed the local option budget calculated as if the base
31 state aid per pupil was \$4,433, or which does not exceed the local option
32 budget as calculated pursuant to K.S.A. 72-6433, and amendments thereto,
33 whichever is greater.

34 (b) The board of education of any school district may adopt a local
35 option budget which does not exceed the local option budget calculated as
36 if the district received state aid for special education and related services
37 equal to the amount of state aid for special education and related services
38 received in school year 2008-2009, or which does not exceed the local
39 option budget as calculated pursuant to K.S.A. 72-6433, and amendments
40 thereto, whichever is greater.

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

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

3 (e) The provisions of this section shall expire on June 30, ~~2014~~ 2017.

4 Sec. 9. On and after July 1, 2014, K.S.A. 2013 Supp. 72-6441 is
5 hereby amended to read as follows: 72-6441. (a) (1) The board of any
6 district to which the provisions of this subsection apply may levy an ad
7 valorem tax on the taxable tangible property of the district each year for a
8 period of time not to exceed two years in an amount not to exceed the
9 amount authorized by the state court of tax appeals under this subsection
10 for the purpose of financing the costs incurred by the state that are directly
11 attributable to assignment of ancillary school facilities weighting to
12 enrollment of the district. The state court of tax appeals may authorize the
13 district to make a levy which will produce an amount that is not greater
14 than the difference between the amount of costs directly attributable to
15 commencing operation of one or more new school facilities and the
16 amount that is financed from any other source provided by law for such
17 purpose, including any amount attributable to assignment of school
18 facilities weighting to enrollment of the district for each school year in
19 which the district is eligible for such weighting. If the district is not
20 eligible; or will be ineligible; for school facilities weighting, *or such levy*
21 *will be imposed on or after July 1, 2015, then* in any one or more years
22 during the two-year period for which the district is authorized to levy a tax
23 under this subsection, the state court of tax appeals may authorize the
24 district to make a levy, in such year or years ~~of ineligibility~~, which will
25 produce an amount that is not greater than the actual amount of costs
26 attributable to commencing operation of the facility or facilities.

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

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

36 (4) The provisions of this subsection apply to any district that: (A)
37 Commenced operation of one or more new school facilities in the school
38 year preceding the current school year or has commenced or will
39 commence operation of one or more new school facilities in the current
40 school year or any or all of the foregoing; (B) is authorized to adopt and
41 has adopted a local option budget which is at least equal to ~~that amount~~
42 ~~required to qualify for school facilities weighting under K.S.A. 2012 Supp.~~
43 ~~72-6415b, and amendments thereto~~ 25% of the amount of state financial

1 *aid determined for the district in the current school year*; and (C) is
2 experiencing extraordinary enrollment growth as determined by the state
3 board of education.

4 (b) The board of any district that has levied an ad valorem tax on the
5 taxable tangible property of the district each year for a period of two years
6 under authority of subsection (a) may continue to levy such tax under
7 authority of this subsection each year for an additional period of time not
8 to exceed six years in an amount not to exceed the amount computed by
9 the state board of education as provided in this subsection if the board of
10 the district determines that the costs attributable to commencing operation
11 of one or more new school facilities are significantly greater than the costs
12 attributable to the operation of other school facilities in the district. The tax
13 authorized under this subsection may be levied at a rate which will
14 produce an amount that is not greater than the amount computed by the
15 state board of education as provided in this subsection. In computing such
16 amount, the state board shall:

17 (1) Determine the amount produced by the tax levied by the district
18 under authority of subsection (a) in the second year for which such tax was
19 levied and add to such amount the amount of general state aid directly
20 attributable to school facilities weighting that was received by the district
21 in the same year;

22 (2) compute 90% of the amount of the sum obtained under paragraph
23 (1), which computed amount is the amount the district may levy in the first
24 year of the six-year period for which the district may levy a tax under
25 authority of this subsection;

26 (3) compute 75% of the amount of the sum obtained under paragraph
27 (1), which computed amount is the amount the district may levy in the
28 second year of the six-year period for which the district may levy a tax
29 under authority of this subsection;

30 (4) compute 60% of the amount of the sum obtained under paragraph
31 (1), which computed amount is the amount the district may levy in the
32 third year of the six-year period for which the district may levy a tax under
33 authority of this subsection;

34 (5) compute 45% of the amount of the sum obtained under paragraph
35 (1), which computed amount is the amount the district may levy in the
36 fourth year of the six-year period for which the district may levy a tax
37 under authority of this subsection;

38 (6) compute 30% of the amount of the sum obtained under paragraph
39 (1), which computed amount is the amount the district may levy in the
40 fifth year of the six-year period for which the district may levy a tax under
41 authority of this subsection; and

42 (7) compute 15% of the amount of the sum obtained under paragraph
43 (1), which computed amount is the amount the district may levy in the

1 sixth year of the six-year period for which the district may levy a tax under
2 authority of this subsection.

3 In determining the amount produced by the tax levied by the district
4 under authority of subsection (a), the state board shall include any moneys
5 which have been apportioned to the ancillary facilities fund of the district
6 from taxes levied under the provisions of K.S.A. 79-5101 et seq. and 79-
7 5118 et seq., and amendments thereto.

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

13 Sec. 10. On and after July 1, 2014, K.S.A. 2013 Supp. 72-6455 is
14 hereby amended to read as follows: 72-6455. ~~(a)~~ The high density at-risk
15 pupil weighting of each school district shall be determined by the state
16 board as follows:

17 ~~(A) (a) Except as provided in subparagraph (C),~~ If the district has an
18 enrollment of at least ~~35%~~ 45%, but less than ~~50%~~ 55% at-risk pupils, the
19 state board shall:

20 ~~(i) (1)~~ Subtract ~~35%~~ 45% from the percentage of at-risk enrollment in
21 the district;

22 ~~(ii) (2)~~ multiply the amount determined under ~~clause (i) paragraph~~
23 ~~(1)~~ by ~~1.05~~; and

24 ~~(iii) (3)~~ multiply the number of at-risk pupils enrolled in the district
25 by the product determined under ~~clause (ii) paragraph (2)~~. The resulting
26 product is the high density at-risk pupil weighting of the district.

27 ~~(B) (b)~~ If the district has an enrollment of ~~50%~~ 55% or more at-risk
28 pupils, the state board shall multiply the number of at-risk pupils by 0.105.
29 The resulting product is the high density at-risk pupil weighting of the
30 district.

31 ~~(C) If the district has an enrollment of at least 35.1% at-risk pupils~~
32 ~~and an enrollment density of at least 212.1 pupils per square mile, the state~~
33 ~~board shall multiply the number of at-risk pupils by .105. The resulting~~
34 ~~product is the high density at-risk pupil weighting of the district.~~

35 Sec. 11. On and after July 1, 2014, K.S.A. 72-8809 is hereby
36 amended to read as follows: 72-8809. The board of education of any
37 school district which has made a tax levy under K.S.A. 72-8801, *and*
38 *amendments thereto*, may at any time ~~after the final levy is certified to the~~
39 ~~county clerk under any current authorization~~, initiate procedures to renew
40 its authority to make a *like an* annual tax levy in the amount and upon the
41 conditions and in the manner specified in ~~said~~ K.S.A. 72-8801, *and at five-*
42 *year intervals thereafter may in like manner and on like conditions renew*
43 *such levy for successive five-year periods and amendments thereto.*

1 *Except as otherwise provided by its terms, any initial resolution adopted*
2 *pursuant to K.S.A. 72-8801, and amendments thereto, shall remain in full*
3 *force and effect until such time as a second resolution becomes effective,*
4 *at which time the initial resolution shall become null and void.*

5 Sec. 12. K.S.A. 2013 Supp. 72-6433 and 72-6433d are hereby
6 repealed.

7 Sec. 13. On and after July 1, 2014, K.S.A. 72-6411, 72-6415 and 72-
8 8809 and K.S.A. 2013 Supp. 72-3711, 72-3715, 72-3716, 72-6407, 72-
9 6415b, 72-6441, 72-6454 and 72-6455 are hereby repealed.

10 Sec. 14. This act shall take effect and be in force from and after its
11 publication in the Kansas register.