

Session of 2015

HOUSE BILL No. 2403

By Committee on Appropriations

3-5

AN ACT concerning school districts; relating to school finance; making and concerning appropriations for the fiscal years ending June 30, 2015, June 30, 2016, and June 30, 2017, for the department of education; creating the classroom learning assuring student success act; amending K.S.A. 12-1677, 12-1775a, 72-1414, 72-6622, 72-6757, 72-8190, 72-8230, 72-8233, 72-8236, 72-8309, 72-8908, 79-2001 and 79-5105 and K.S.A. 2014 Supp. 10-1116a, 12-1770a, 12-1776a, 72-978, 72-1046b, 72-1398, 72-1923, 72-3607, 72-3711, 72-3712, 72-3715, 72-5333b, 72-6434, 72-6460, 72-64b01, 72-64c03, 72-64c05, 72-6624, 72-6625, 72-67,115, 72-7535, 72-8187, 72-8237, 72-8249, 72-8250, 72-8251, 72-8302, 72-8316, 72-8415b, 72-8804, 72-8814, as amended by section 54 of 2015 House Substitute for Senate Bill No. 4, 72-9509, 72-9609, 72-99a02, 74-32,141, 74-4939a, 74-8925, 74-99b43, 75-2319, 79-201x, 79-213 and 79-2925b and repealing the existing sections; also repealing K.S.A. 72-6406, 72-6408, 72-6411, 72-6415, 72-6418, 72-6419, 72-6424, 72-6427, 72-6429, 72-6432, 72-6436, 72-6437, 72-6444, 72-6446 and 72-6447 and K.S.A. 2014 Supp. 46-3401, 46-3402, 72-3716, 72-6405, 72-6407, 72-6409, 72-6410, 72-6412, 72-6413, 72-6414, 72-6414a, 72-6414b, 72-6415b, 72-6416, 72-6417, 72-6420, 72-6421, 72-6423, 72-6425, 72-6426, 72-6428, 72-6430, 72-6431, 72-6433, 72-6433d, 72-6434, as amended by section 38 of this act, 72-6434b, 72-6435, 72-6438, 72-6439, 72-6439a, 72-6441, 72-6441a, 72-6442b, 72-6443, 72-6445a, 72-6448, 72-6449, 72-6450, 72-6451, 72-6452, 72-6453, 72-6455, 72-6456, 72-6457, 72-6458, 72-6460, as amended by section 39 of this act, 72-6461, 72-8801a, 72-8814, as amended by section 63 of this act, 72-8814b, 72-8815 and 79-213f.

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

Section 1.

DEPARTMENT OF EDUCATION

(a) There is appropriated for the above agency from the state general fund for the fiscal year ending June 30, 2015, the following:

General state aid.....	\$27,346,783
Supplemental general state aid.....	\$1,803,566
Extraordinary needs.....	\$4,000,000

Sec. 2.

1 state finance council for the current school year.

2 (e) For school year 2015-2016, and each school year thereafter, the
3 state board of education shall certify to the director of accounts and reports
4 an amount equal to the aggregate of the amount determined under section
5 6(a)(6), and amendments thereto, for all school districts. Upon receipt of
6 such certification, the director shall transfer the certified amount from the
7 state general fund to the school district extraordinary need fund. All
8 transfers made in accordance with the provisions of this subsection shall
9 be considered to be demand transfers from the state general fund.

10 New Sec. 18. (a) Any fund established in a school district pursuant to
11 K.S.A. 72-6409, 72-6420 through 72-6424 or K.S.A. 2014 Supp. 72-6414a
12 or 72-6414b, and amendments thereto, prior to their repeal, shall continue
13 in existence in such school district, subject to the provisions of sections 4
14 through 22, and amendments thereto.

15 (b) The provisions of this section shall be effective from and after
16 July 1, 2015.

17 New Sec. 19. (a) Except for the bond and interest fund, the board of
18 any school district may transfer moneys from the general fund to any other
19 fund of the school district in any school year. Except for the bond and
20 interest fund, ~~special education fund and special retirement contributions~~
21 ~~fund~~, the board of any school district may transfer moneys from any fund
22 of the school district to the general fund of the school district.

23 (b) The board of any school district may transfer moneys from any
24 other fund to the special education fund or special retirement contributions
25 fund of the school district, but no transfers shall be authorized from the
26 bond and interest fund, ~~special education fund or special retirement~~
27 ~~contributions fund~~. Moneys in the bond and interest fund, ~~special~~
28 ~~education fund and special retirement contributions fund~~ shall only be
29 expended for such purposes as permitted by law.

30 (c) The aggregate amount of money transferred pursuant to this
31 section from the capital outlay fund of a school district to the general fund
32 of the school district, or to any other fund of the school district for any
33 school year shall not exceed the aggregate amount of money held in the
34 capital outlay fund that is not directly attributable to any tax levied under
35 the authority of K.S.A. 72-8801, and amendments thereto.

36 (d) The provisions of this section shall be effective from and after
37 July 1, 2015.

38 New Sec. 20. (a) In order to accomplish the mission for Kansas
39 education, the state board of education shall design and adopt a school
40 performance accreditation system based upon improvement in
41 performance that reflects high academic standards and is measurable.

42 (b) The state board shall establish curriculum standards which reflect
43 high academic standards for the core academic areas of mathematics,

and

or

1 schools or area vocational-technical schools, such reference or designation
2 shall be deemed to apply to the state board of regents established.

3 (e) All rules and regulations, and all orders and directives of the state
4 board of education relating to operations of technical colleges, area
5 vocational schools and area vocational-technical schools which are in
6 existence on July 1, 1999, shall continue to be effective and shall be
7 deemed to be the duly adopted rules and regulations or orders and
8 directives of the state board of regents until revised, amended, revoked or
9 nullified pursuant to law.

10 (f) The unexpended balance of any appropriation for and any funds
11 available to the state board of education for purposes relating to operations
12 of technical colleges, area vocational schools and area vocational-technical
13 schools shall be transferred to the state board of regents on July 1, 1999.

14 (g) On and after July 1, 1999, all books, records and papers of the
15 governing boards of technical colleges, area vocational schools and area
16 vocational-technical schools shall be open and available, at all reasonable
17 times, to the state board of regents and its designated officers, employees
18 and agents.

19 (h) Except as otherwise specifically provided in this act, the transfer
20 of supervision of the technical colleges, area vocational schools and area
21 vocational-technical schools from the state board of education to
22 supervision and coordination by the state board of regents shall not be
23 construed in any manner so as to change or affect the operation,
24 management and control of any technical college, area vocational school
25 or area vocational-technical school or to change or affect any existing
26 power, duty or function of the governing board of any technical college,
27 area vocational school or area vocational-technical school with respect to
28 such operation, management and control.

29 ~~(i) For the purposes of the school district finance and quality-~~
30 ~~performance act, the term approved "career technical" education program~~
31 ~~means in the case of career technical education programs offered and~~
32 ~~provided in the area vocational schools, the area vocational-technical~~
33 ~~schools, and the technical colleges, approved by the state board of regents;~~
34 ~~and in the case of career technical education programs offered and~~
35 ~~provided in the high schools of a school district, approved by the state~~
36 ~~board of education.~~

37 Sec. 69. From and after July 1, 2015, K.S.A. 2014 Supp. 74-4939a is
38 hereby amended to read as follows: 74-4939a. On and after the effective
39 date of this act for each fiscal year commencing with fiscal year 2005,
40 notwithstanding the provisions of K.S.A. 74-4939, and amendments
41 thereto or any other statute, all moneys appropriated for the department of
42 education from the state general fund commencing with fiscal year 2005,
43 and each ensuing fiscal year thereafter, by appropriation act of the

1 legislature, in the KPERS — employer contributions account and all
2 moneys appropriated for the department of education from the state
3 general fund or any special revenue fund for each fiscal year commencing
4 with fiscal year 2005, and each ensuing fiscal year thereafter, by any such
5 appropriation act in that account or any other account for payment of
6 employer contributions for school districts, shall be distributed by the
7 department of education to school districts in accordance with this section.
8 Notwithstanding the provisions of K.S.A. 74-4939, and amendments
9 thereto, the department of education shall disburse to each school district
10 that is an eligible employer as specified in ~~subsection (1) of K.S.A. 74-~~
11 ~~4931(1), and amendments thereto, an amount certified by the board of~~
12 ~~trustees of the Kansas public employees retirement system which is equal~~
13 ~~to the participating employer's obligation of such school district to the~~
14 ~~system in accordance with policies and procedures which are hereby~~
15 ~~authorized and directed to be adopted by the department of education for~~
16 ~~the purposes of this section and in accordance with any requirements~~
17 ~~prescribed by the board of trustees of the Kansas public employees~~
18 ~~retirement system in accordance with section 6(a)(4), and amendments~~
19 ~~thereto, which shall be disbursed pursuant to section 6, and amendments~~
20 ~~thereto.~~ Upon receipt of each such disbursement of moneys, the school
21 district shall deposit the entire amount thereof into a special retirement
22 contributions fund of the school district, which shall be established by the
23 school district ~~in accordance with such policies and procedures and which~~
24 ~~shall be used for the sole purpose of receiving such disbursements from~~
25 ~~the department of education and making the remittances to the system in~~
26 ~~accordance with this section and such policies and procedures. Upon~~
27 ~~receipt of each such disbursement of moneys from the department of~~
28 ~~education, the school district shall remit, in accordance with the provisions~~
29 ~~of such policies and procedures and in the manner and on the date or dates~~
30 ~~prescribed by the board of trustees of the Kansas public employees~~
31 ~~retirement system, an equal amount to the Kansas public employees~~
32 ~~retirement system from the special retirement contributions fund of the~~
33 ~~school district to satisfy such school district's obligation as a participating~~
34 ~~employer. Notwithstanding the provisions of K.S.A. 74-4939, and~~
35 ~~amendments thereto, each school district that is an eligible employer as~~
36 ~~specified in subsection (1) of K.S.A. 74-4931(1), and amendments thereto,~~
37 ~~shall show within the budget of such school district all amounts received~~
38 ~~from disbursements into the special retirement contributions fund of such~~
39 ~~school district. Notwithstanding the provisions of any other statute, no~~
40 ~~official action of the school board of such school district shall be required~~
41 ~~to approve a remittance to the system in accordance with this section and~~
42 ~~such policies and procedures. All remittances of moneys to the system by a~~
43 ~~school district in accordance with this subsection and such policies and~~

. In order to accommodate cash flow demands on any fund or funds of the school district, the school board of such school district may transfer moneys between such fund or funds and the special retirement contributions fund. The school district shall keep and maintain accounting records of all such transfers. On or before June 30 of the fiscal year in which the moneys were received, and notwithstanding the provisions of K.S.A. 74-4920, and amendments thereto, the school district shall remit

1 ~~procedures~~ shall be deemed to be expenditures of the school district.

2 Sec. 70. From and after July 1, 2015, K.S.A. 2014 Supp. 74-8925 is
3 hereby amended to read as follows: 74-8925. (a) For the purposes of this
4 act, the term "taxing subdivision" shall include the county, the city, the
5 unified school district and any other taxing subdivision levying real
6 property taxes, the territory or jurisdiction of which includes any currently
7 existing or subsequently created redevelopment district. The term "real
8 property taxes" includes all taxes levied on an ad valorem basis upon land
9 and improvements thereon, other than the property tax levied pursuant to
10 the provisions of ~~K.S.A. 72-6431~~ *section 11*, and amendments thereto, or
11 any other property tax levied by or on behalf of a school district.

12 (b) All tangible taxable property located within a redevelopment
13 district shall be assessed and taxed for ad valorem tax purposes pursuant to
14 law in the same manner that such property would be assessed and taxed if
15 located outside such district, and all ad valorem taxes levied on such
16 property shall be paid to and collected by the county treasurer in the same
17 manner as other taxes are paid and collected. Except as otherwise provided
18 in this section, the county treasurer shall distribute such taxes as may be
19 collected in the same manner as if such property were located outside a
20 redevelopment district. Each redevelopment district established under the
21 provisions of this act shall constitute a separate taxing unit for the purpose
22 of the computation and levy of taxes.

23 (c) Beginning with the first payment of taxes which are levied
24 following the date of approval of any redevelopment district established
25 pursuant to K.S.A. 74-8921, and amendments thereto, real property taxes
26 received by the county treasurer resulting from taxes which are levied
27 subject to the provisions of this act by and for the benefit of a taxing
28 subdivision, as herein defined, on property located within such
29 redevelopment district constituting a separate taxing unit under the
30 provisions of this section, shall be divided as follows:

31 (1) From the taxes levied each year subject to the provisions of this
32 act by or for each of the taxing subdivisions upon property located within a
33 redevelopment district constituting a separate taxing unit under the
34 provisions of this act, the county treasurer first shall allocate and pay to
35 each such taxing subdivision all of the real property taxes collected which
36 are produced from that portion of the current assessed valuation of such
37 real property located within such separate taxing unit which is equal to the
38 total assessed value of such real property on the date of the establishment
39 of the redevelopment district.

40 (2) Any real property taxes produced from that portion of the current
41 assessed valuation of real property within the redevelopment district
42 constituting a separate taxing unit under the provisions of this section in
43 excess of an amount equal to the total assessed value of such real property