

## House Substitute for SENATE BILL No. 4

By Committee on Appropriations

2-2

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1 AN ACT making and concerning appropriations for fiscal years ending  
2 June 30, 2015, and June 30, 2016, for state agencies; authorizing  
3 certain transfers, capital improvement projects and fees, imposing  
4 certain restrictions and limitations, and directing or authorizing certain  
5 receipts, disbursements, procedures and acts incidental to the  
6 foregoing; amending K.S.A. 2014 Supp. 72-8814, 74-4914d, 74-4920  
7 and 74-50,107 and repealing the existing sections.  
8

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

10 Section 1. (a) For the fiscal years ending June 30, 2015, and June 30,  
11 2016, appropriations are hereby made, restrictions and limitations are  
12 hereby imposed, and transfers, capital improvement projects, fees,  
13 receipts, disbursements, procedures and acts incidental to the foregoing are  
14 hereby directed or authorized as provided in this act.

15 (b) The agencies named in this act are hereby authorized to initiate  
16 and complete the capital improvement projects specified and authorized by  
17 this act or for which appropriations are made by this act, subject to the  
18 restrictions and limitations imposed by this act.

19 (c) This act shall not be subject to the provisions of K.S.A. 75-  
20 6702(a), and amendments thereto.

21 (d) The appropriations made by this act shall not be subject to the  
22 provisions of K.S.A. 46-155, and amendments thereto.

23 Sec. 2.

### 24 ABSTRACTERS' BOARD OF EXAMINERS

25 (a) On the effective date of this act, the expenditure limitation  
26 established for the fiscal year ending June 30, 2015, by section 57(a) of  
27 chapter 136 of the 2013 Session Laws of Kansas on the abstracters' fee  
28 fund of the abstracters' board of examiners is hereby increased from  
29 \$21,471 to \$22,460.

30 Sec. 3.

### 31 BOARD OF ACCOUNTANCY

32 (a) On the effective date of this act, the expenditure limitation  
33 established for the fiscal year ending June 30, 2015, by the state finance  
34 council by section 109(e) of chapter 142 of the 2014 Session Laws of  
35 Kansas on the board of accountancy fee fund of the board of accountancy  
36 is hereby decreased from \$355,634 to \$353,821.

1       Sec. 4.

2                                   STATE BANK COMMISSIONER

3       (a) On the effective date of this act, the expenditure limitation  
4 established for the fiscal year ending June 30, 2015, by the state finance  
5 council by section 109(e) of chapter 142 of the 2014 Session Laws of  
6 Kansas on the bank commissioner fee fund of the state bank commissioner  
7 is hereby decreased from \$11,277,961 to \$10,553,454.

8       Sec. 5.

9                                   KANSAS BOARD OF BARBERING

10       (a) On the effective date of this act, the expenditure limitation  
11 established for the fiscal year ending June 30, 2015, by the state finance  
12 council by section 109(e) of chapter 142 of the 2014 Session Laws of  
13 Kansas on the board of barbering fee fund of the Kansas board of  
14 barbering is hereby decreased from \$153,911 to \$152,864.

15       Sec. 6.

16                                   BEHAVIORAL SCIENCES REGULATORY BOARD

17       (a) On the effective date of this act, the expenditure limitation  
18 established for the fiscal year ending June 30, 2015, by the state finance  
19 council by section 109(e) of chapter 142 of the 2014 Session Laws of  
20 Kansas on the behavioral sciences regulatory board fee fund of the  
21 behavioral sciences regulatory board is hereby decreased from \$693,841 to  
22 \$688,923.

23       Sec. 7.

24                                   STATE BOARD OF HEALING ARTS

25       (a) On the effective date of this act, the expenditure limitation  
26 established for the fiscal year ending June 30, 2015, by the state finance  
27 council by section 109(e) of chapter 142 of the 2014 Session Laws of  
28 Kansas on the healing arts fee fund of the state board of healing arts is  
29 hereby decreased from \$4,394,530 to \$4,366,207.

30       Sec. 8.

31                                   KANSAS STATE BOARD OF COSMETOLOGY

32       (a) On the effective date of this act, the expenditure limitation  
33 established for the fiscal year ending June 30, 2015, by the state finance  
34 council by section 109(e) of chapter 142 of the 2014 Session Laws of  
35 Kansas on the cosmetology fee fund of the Kansas state board of  
36 cosmetology is hereby decreased from \$937,055 to \$931,281.

37       Sec. 9.

38                                   STATE DEPARTMENT OF CREDIT UNIONS

39       (a) On the effective date of this act, the expenditure limitation  
40 established for the fiscal year ending June 30, 2015, by the state finance  
41 council by section 109(e) of chapter 142 of the 2014 Session Laws of  
42 Kansas on the credit union fee fund of the state department of credit  
43 unions is hereby decreased from \$1,129,939 to \$1,121,688.



1 pharmacy is hereby decreased from \$1,058,023 to \$1,052,195.

2 (b) No expenditures shall be made from the state board of pharmacy  
3 litigation fund for the fiscal year ending June 30, 2015, except upon the  
4 approval of the director of the budget acting after ascertaining that: (1)  
5 Unforeseeable occurrence or unascertainable effects of a foreseeable  
6 occurrence characterize the need for the requested expenditure, and delay  
7 until the next legislative session on the requested action would be contrary  
8 to clause (3) of this proviso; (2) the requested expenditure is not one that  
9 was rejected in the next preceding session of the legislature and is not  
10 contrary to known legislative policy; and (3) the requested action will  
11 assist the above agency in attaining an objective or goal which bears a  
12 valid relationship to powers and functions of the above agency.

13 (c) During the fiscal year ending June 30, 2015, the executive director  
14 of the state board of pharmacy, with the approval of the director of the  
15 budget, may transfer moneys from the state board of pharmacy fee fund to  
16 the state board of pharmacy litigation fund of the state board of pharmacy:  
17 *Provided*, That the aggregate of such transfers for the fiscal year ending  
18 June 30, 2015, shall not exceed \$50,000: *Provided further*, That the  
19 executive director of the state board of pharmacy shall certify each such  
20 transfer of moneys to the director of accounts and reports and shall  
21 transmit a copy of each such certification to the director of the budget and  
22 the director of legislative research.

23 Sec. 16.

#### 24 REAL ESTATE APPRAISAL BOARD

25 (a) On the effective date of this act, the expenditure limitation  
26 established for the fiscal year ending June 30, 2015, by the state finance  
27 council by section 109(e) of chapter 142 of the 2014 Session Laws of  
28 Kansas on the appraiser fee fund of the real estate appraisal board is  
29 hereby decreased from \$248,267 to \$245,996.

30 (b) On the effective date of this act, the expenditure limitation  
31 established for the fiscal year ending June 30, 2015, by the state finance  
32 council on the appraisal management companies fee fund of the real estate  
33 appraisal board is hereby increased from \$70,562 to \$71,371.

34 Sec. 17.

#### 35 KANSAS REAL ESTATE COMMISSION

36 (a) On the effective date of this act, the expenditure limitation  
37 established for the fiscal year ending June 30, 2015, by the state finance  
38 council by section 109(e) of chapter 142 of the 2014 Session Laws of  
39 Kansas on the real estate fee fund of the Kansas real estate commission is  
40 hereby decreased from \$972,851 to \$966,716.

41 Sec. 18.

#### 42 OFFICE OF THE SECURITIES COMMISSIONER OF KANSAS

43 (a) On the effective date of this act, the expenditure limitation

1 established for the fiscal year ending June 30, 2015, by the state finance  
2 council by section 109(e) of chapter 142 of the 2014 Session Laws of  
3 Kansas on the securities act fee fund of the office of the securities  
4 commissioner of Kansas is hereby decreased from \$2,779,606 to  
5 \$2,754,452.

6 Sec. 19.

#### 7 STATE BOARD OF TECHNICAL PROFESSIONS

8 (a) On the effective date of this act, the expenditure limitation  
9 established for the fiscal year ending June 30, 2015, by the state finance  
10 council by section 109(e) of chapter 142 of the 2014 Session Laws of  
11 Kansas on the technical professions fee fund of the state board of technical  
12 professions is hereby decreased from \$635,035 to \$632,327.

13 Sec. 20.

#### 14 GOVERNMENTAL ETHICS COMMISSION

15 (a) On the effective date of this act, the expenditure limitation  
16 established for the fiscal year ending June 30, 2015, by the state finance  
17 council by section 109(e) of chapter 142 of the 2014 Session Laws of  
18 Kansas for the governmental ethics commission fee fund of the  
19 governmental ethics commission is hereby decreased from \$253,770 to  
20 \$251,498.

21 Sec. 21.

#### 22 LEGISLATIVE COORDINATING COUNCIL

23 (a) On the effective date of this act, of the \$564,782 appropriated for  
24 the above agency for the fiscal year ending June 30, 2015, by section 80(a)  
25 of chapter 136 of the 2013 Session Laws of Kansas from the state general  
26 fund in the legislative coordinating council—operations account, the sum  
27 of \$149,834 is hereby lapsed.

28 (b) On the effective date of this act, of the \$3,692,051 appropriated  
29 for the above agency for the fiscal year ending June 30, 2015, by section  
30 80(a) of chapter 136 of the 2013 Session Laws of Kansas from the state  
31 general fund in the legislative research department—operations account,  
32 the sum of \$527,084 is hereby lapsed.

33 (c) On the effective date of this act, of the \$3,177,613 appropriated  
34 for the above agency for the fiscal year ending June 30, 2015, by section  
35 80(a) of chapter 136 of the 2013 Session Laws of Kansas from the state  
36 general fund in the office of revisor of statutes—operations account, the  
37 sum of \$362,239 is hereby lapsed.

38 Sec. 22.

#### 39 LEGISLATURE

40 (a) On the effective date of this act, of the \$12,995,382 appropriated  
41 for the above agency for the fiscal year ending June 30, 2015, by section  
42 82(a) of chapter 136 of the 2013 Session Laws of Kansas from the state  
43 general fund in the operations (including official hospitality) account, the

1 sum of \$1,573,845 is hereby lapsed.

2 (b) On the effective date of this act, of the \$4,512,330 appropriated  
3 for the above agency for the fiscal year ending June 30, 2015, by section  
4 82(a) of chapter 136 of the 2013 Session Laws of Kansas from the state  
5 general fund in the legislative information system account, the sum of  
6 \$152,097 is hereby lapsed.

7 Sec. 23.

8

DIVISION OF POST AUDIT

9 (a) On the effective date of this act, of the \$2,209,038 appropriated  
10 for the above agency for the fiscal year ending June 30, 2015, by section  
11 84(a) of chapter 136 of the 2013 Session Laws of Kansas from the state  
12 general fund in the operations (including legislative post audit committee)  
13 account, the sum of \$315,669 is hereby lapsed.

14 Sec. 24.

15

ATTORNEY GENERAL

16 (a) There is appropriated for the above agency from the following  
17 special revenue fund or funds for the fiscal year ending June 30, 2015, all  
18 moneys now or hereafter lawfully credited to and available in such fund or  
19 funds, except that expenditures other than refunds authorized by law shall  
20 not exceed the following:

21 SSA fraud prevention federal fund.....No limit

22 (b) On the effective date of this act, or as soon thereafter as moneys  
23 are available, notwithstanding the provisions of K.S.A. 2014 Supp. 21-  
24 5933, and amendments thereto, or any other statute, the director of  
25 accounts and reports shall transfer \$1,000,000 from the medicaid fraud  
26 prosecution revolving fund of the attorney general to the state general  
27 fund.

28 Sec. 25.

29

STATE TREASURER

30 (a) On the effective date of this act, the expenditure limitation  
31 established for the fiscal year ending June 30, 2015, by the state finance  
32 council by section 109(e) of chapter 142 of the 2014 Session Laws of  
33 Kansas on the state treasurer operating fund of the state treasurer is hereby  
34 decreased from \$1,569,802 to \$1,561,838.

35 (b) On the effective date of this act, or as soon thereafter as moneys  
36 are available, notwithstanding the provisions of the uniform unclaimed  
37 property act, K.S.A. 58-3934 et seq., and amendments thereto, or any other  
38 statute, the director of accounts and reports shall transfer \$500,000 from  
39 the state treasurer operating fund of the state treasurer to the state general  
40 fund.

41 Sec. 26.

42

HEALTH CARE STABILIZATION FUND  
BOARD OF GOVERNORS

43

1 (a) On the effective date of this act, the expenditure limitation  
2 established for the fiscal year ending June 30, 2015, by the state finance  
3 council by section 109(e) of chapter 142 of the 2014 Session Laws of  
4 Kansas on the operating expenditures account of the health care  
5 stabilization fund is hereby decreased from \$1,829,215 to \$1,816,392.

6 Sec. 27.

7 JUDICIAL COUNCIL

8 (a) On the effective date of this act, the expenditure limitation  
9 established for the fiscal year ending June 30, 2015, by the state finance  
10 council by section 109(e) of chapter 142 of the 2014 Session Laws of  
11 Kansas on the judicial council fund of the judicial council is hereby  
12 decreased from \$182,278 to \$181,411.

13 Sec. 28.

14 JUDICIAL BRANCH

15 (a) On the effective date of this act, of the \$2,000,000 appropriated  
16 for the above agency, for the fiscal year ending June 30, 2015, by section  
17 1(a) of chapter 82 of the 2014 Session Laws of Kansas from the state  
18 general fund in the judiciary operations account, the sum of \$673,754 is  
19 hereby lapsed.

20 (b) During the fiscal year ending June 30, 2015, the chief justice of  
21 the Kansas supreme court may transfer any funds from the electronic filing  
22 and management fund to the judicial branch docket fee fund. The chief  
23 justice shall certify each such transfer to the director of accounts and  
24 reports and shall transmit a copy of each such certification to the director  
25 of legislative research.

26 Sec. 29.

27 KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM

28 (a) On the effective date of this act, the expenditure limitation  
29 established for the above agency for the fiscal year ending June 30, 2015,  
30 by the state finance council by section 109(e) of chapter 142 of the 2014  
31 Session Laws of Kansas on the agency operations account of the expense  
32 reserve of the Kansas public employees retirement system is hereby  
33 decreased from \$12,088,362 to \$12,017,048.

34 (b) Notwithstanding the provisions of K.S.A. 38-2101, and  
35 amendments thereto, or any other statute, the director of accounts and  
36 reports: (1) On the effective date of this act, shall transfer \$7,000,000 from  
37 the Kansas endowment for youth fund to the state general fund; and (2) on  
38 April 20, 2015, or as soon thereafter as moneys are available, shall transfer  
39 \$5,000,000 from the Kansas endowment for youth fund to the state general  
40 fund.

41 Sec. 30.

42 CITIZENS' UTILITY RATEPAYER BOARD

43 (a) On the effective date of this act, the expenditure limitation

1 established for the fiscal year ending June 30, 2015, by the state finance  
2 council by section 109(e) of chapter 142 of the 2014 Session Laws of  
3 Kansas on the utility regulatory fee fund of the citizens' utility ratepayer  
4 board is hereby decreased from \$919,678 to \$914,807.

5 Sec. 31.

6 DEPARTMENT OF ADMINISTRATION

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

9 Operating expenditures.....\$2,498,714

10 (b) On the effective date of this act, of the \$600,000 appropriated for  
11 the above agency for the fiscal year ending June 30, 2015, by section  
12 112(c) of chapter 136 of the 2013 Session Laws of Kansas from the state  
13 economic development initiatives fund in the public broadcasting council  
14 grants account, the sum of \$12,000 is hereby lapsed.

15 (c) (1) On or before June 30, 2015, the secretary of administration  
16 (A) shall determine the amount of moneys appropriated in each account of  
17 the state general fund appropriated for fiscal year 2015 for the cabinet  
18 agency that are not required to be expended or encumbered for an  
19 information technology project for the fiscal year ending June 30, 2015,  
20 and (B) shall certify each such amount to the director of the budget,  
21 accompanied by such other information with respect thereto as may be  
22 prescribed by the director of the budget: *Provided*, That, on or before June  
23 30, 2015, the director of the budget shall certify each amount appropriated  
24 from the state general fund, which is certified by the secretary of  
25 administration pursuant to this section, to the director of accounts and  
26 reports and, upon receipt of such certification, the amount so certified is  
27 hereby lapsed: *Provided further*, That, at the same time as the director of  
28 the budget transmits each such certification to the director of accounts and  
29 reports, the director of the budget shall transmit a copy of such  
30 certification to the director of legislative research.

31 (2) As used in this subsection, "cabinet agency" means (A) the  
32 department of administration, (B) the department of revenue, (C) the  
33 department of commerce, (D) the department of labor, (E) the department  
34 of health and environment, (F) the Kansas department for aging and  
35 disability services, (G) the Kansas department for children and families,  
36 (H) the department of corrections, (I) the adjutant general, (J) the Kansas  
37 highway patrol, (K) the Kansas department of agriculture, (L) the Kansas  
38 department of wildlife, parks and tourism, and (M) the department of  
39 transportation.

40 Sec. 32.

41 STATE BOARD OF TAX APPEALS

42 (a) On the effective date of this act, the expenditure limitation  
43 established for the fiscal year ending June 30, 2015, by the state finance



1 council by section 109(e) of chapter 142 of the 2014 Session Laws of  
2 Kansas on the BOTA filing fee fund of the state board of tax appeals is  
3 hereby decreased from \$1,008,421 to \$1,000,762.

4 Sec. 33.

5 DEPARTMENT OF REVENUE

6 (a) On the effective date of this act, the expenditure limitation  
7 established for the fiscal year ending June 30, 2015, by the state finance  
8 council by section 109(e) of chapter 142 of the 2014 Session Laws of  
9 Kansas on the division of vehicles operating fund of the department of  
10 revenue is hereby decreased from \$48,116,402 to \$46,766,956.

11 (b) On the effective date of this act, or as soon thereafter as moneys  
12 are available, notwithstanding the provisions of K.S.A. 68-416, and  
13 amendments thereto, or of any other statute, the director of accounts and  
14 reports shall transfer \$1,219,827 from the division of vehicles operating  
15 fund of the department of revenue to the state general fund.

16 (c) On the effective date of this act, or as soon thereafter as moneys  
17 are available, notwithstanding the provisions of K.S.A. 75-5159, and  
18 amendments thereto, or of any other statute, the director of accounts and  
19 reports shall transfer \$4,000,000 from the division of vehicles  
20 modernization fund of the department of revenue to the state general fund.

21 Sec. 34.

22 KANSAS LOTTERY

23 (a) On the effective date of this act, the aggregate of the amounts  
24 authorized by section 120(b) of chapter 136 of the 2013 Session Laws of  
25 Kansas to be transferred from the lottery operating fund to the state  
26 gaming revenues fund during the fiscal year ending June 30, 2015, is  
27 hereby increased from \$72,300,000 to \$72,500,000.

28 Sec. 35.

29 DEPARTMENT OF COMMERCE

30 (a) On the effective date of this act, of the \$9,162,358 appropriated  
31 for the above agency for the fiscal year ending June 30, 2015, by section  
32 124(b) of chapter 136 of the 2013 Session Laws of Kansas from the state  
33 economic development initiatives fund in the operating grant (including  
34 official hospitality) account, the sum of \$302,518 is hereby lapsed.

35 (b) On the effective date of this act, of the \$253,139 appropriated for  
36 the above agency for the fiscal year ending June 30, 2015, by section  
37 124(b) of chapter 136 of the 2013 Session Laws of Kansas from the state  
38 economic development initiatives fund in the older Kansans employment  
39 program account, the sum of \$118 is hereby lapsed.

40 (c) On the effective date of this act, of the \$1,831,012 appropriated  
41 for the above agency for the fiscal year ending June 30, 2015, by section  
42 124(b) of chapter 136 of the 2013 Session Laws of Kansas from the state  
43 economic development initiatives fund in the rural opportunity zones

1 program account, the sum of \$2,599 is hereby lapsed.

2 (d) On the effective date of this act, of the \$8,100 appropriated for the  
3 above agency for the fiscal year ending June 30, 2015, by section 124(b)  
4 of chapter 136 of the 2013 Session Laws of Kansas from the state  
5 economic development initiatives fund in the senior community service  
6 employment program account, the sum of \$49 is hereby lapsed.

7 (e) On the effective date of this act, of the \$100,000 appropriated for  
8 the above agency for the fiscal year ending June 30, 2015, by section  
9 124(b) of chapter 136 of the 2013 Session Laws of Kansas from the state  
10 economic development initiatives fund in the strong military bases  
11 program account, the sum of \$233 is hereby lapsed.

12 (f) On the effective date of this act, of the \$186,205 appropriated for  
13 the above agency for the fiscal year ending June 30, 2015, by section  
14 124(b) of chapter 136 of the 2013 Session Laws of Kansas from the state  
15 economic development initiatives fund in the governor's council of  
16 economic advisors account, the sum of \$244 is hereby lapsed.

17 (g) On the effective date of this act, of the \$1,568,648 appropriated  
18 for the above agency for the fiscal year ending June 30, 2015, by section  
19 124(b) of chapter 136 of the 2013 Session Laws of Kansas from the state  
20 economic development initiatives fund in the innovation growth program  
21 account, the sum of \$140,173 is hereby lapsed.

22 (h) On the effective date of this act, of the \$200,000 appropriated for  
23 the above agency for the fiscal year ending June 30, 2015, by section  
24 124(b) of chapter 136 of the 2013 Session Laws of Kansas from the state  
25 economic development initiatives fund in the creative arts industries  
26 commission account, the sum of \$851 is hereby lapsed.

27 (i) On the effective date of this act, of the \$450,000 appropriated for  
28 the above agency for the fiscal year ending June 30, 2015, by section  
29 124(b) of chapter 136 of the 2013 Session Laws of Kansas from the state  
30 economic development initiatives fund in the employment incentive for  
31 persons with a disability account, the sum of \$108 is hereby lapsed.

32 (j) On the effective date of this act, or as soon thereafter as moneys  
33 are available, the director of accounts and reports shall transfer \$1,123,083  
34 from the state economic development initiatives fund to the state general  
35 fund.

36 Sec. 36.

37 DEPARTMENT OF LABOR

38 (a) On the effective date of this act, the expenditure limitation  
39 established for the fiscal year ending June 30, 2015, by the state finance  
40 council by section 109(e) of chapter 142 of the 2014 Session Laws of  
41 Kansas on the workmen's compensation fee fund of the department of  
42 labor is hereby decreased from \$12,476,732 to \$12,452,526.

43 (b) On the effective date of this act, the expenditure limitation

1 established for the fiscal year ending June 30, 2015, by the state finance  
2 council by section 109(e) of chapter 142 of the 2014 Session Laws of  
3 Kansas on the federal indirect cost offset fund of the department of labor is  
4 hereby decreased from \$97,688 to \$96,755.

5 Sec. 37.

6 KANSAS COMMISSION ON VETERANS AFFAIRS OFFICE

7 (a) On the effective date of this act, the expenditure limitation  
8 established for the fiscal year ending June 30, 2015, by the state finance  
9 council by section 109(e) of chapter 142 of the 2014 Session Laws of  
10 Kansas for the soldiers' home fee fund of the Kansas commission on  
11 veterans affairs office is hereby decreased from \$1,698,502 to \$1,651,720.

12 (b) On the effective date of this act, the expenditure limitation  
13 established for the fiscal year ending June 30, 2015, by the state finance  
14 council by section 109(e) of chapter 142 of the 2014 Session Laws of  
15 Kansas for the veterans' home fee fund of the Kansas commission on  
16 veterans affairs office is hereby decreased from \$2,952,558 to \$2,927,328.

17 (c) On the effective date of this act, the expenditure limitation  
18 established for the fiscal year ending June 30, 2015, by the state finance  
19 council by section 109(e) of chapter 142 of the 2014 Session Laws of  
20 Kansas for the federal long term care per diem fund of the Kansas  
21 commission on veterans affairs office is hereby increased from \$5,998,047  
22 to \$6,128,655.

23 (d) On the effective date of this act, the expenditure limitation  
24 established for the fiscal year ending June 30, 2015, by the state finance  
25 council by section 109(e) of chapter 142 of the 2014 Session Laws of  
26 Kansas for the federal domiciliary per diem fund of the Kansas  
27 commission on veterans affairs office is hereby decreased from \$1,705,623  
28 to \$1,262,704.

29 (e) On the effective date of this act, any unencumbered balance in  
30 each of the following capital improvement accounts of the state  
31 institutions building fund is hereby lapsed: Facilities conservation—  
32 soldiers home, repair and rehabilitation—veterans home—federal match.

33 (f) On the effective date of this act, of the \$250,000 appropriated for  
34 the above agency for the fiscal year ending June 30, 2015, by section  
35 221(a) of chapter 136 of the 2013 Session Laws of Kansas from the state  
36 institutions building fund in the veterans' home rehabilitation and repair  
37 projects account, the sum of \$213,548 is hereby lapsed.

38 (g) On the effective date of this act, of the \$382,253 appropriated for  
39 the above agency for the fiscal year ending June 30, 2015, by section  
40 221(a) of chapter 136 of the 2013 Session Laws of Kansas from the state  
41 institutions building fund in the soldiers' home rehabilitation and repair  
42 projects account, the sum of \$139,436 is hereby lapsed.

43 (h) On the effective date of this act, of the \$400,000 appropriated for

1 the above agency for the fiscal year ending June 30, 2015, by section 65(j)  
2 of chapter 142 of the 2014 Session Laws of Kansas from the state  
3 institutions building fund in the Lincoln hall remodel account, the sum of  
4 \$36,040 is hereby lapsed.

5 (i) On the effective date of this act, of the \$220,000 appropriated for  
6 the above agency for the fiscal year ending June 30, 2015, by section 65(j)  
7 of chapter 142 of the 2014 Session Laws of Kansas from the state  
8 institutions building fund in the veterans home Timmerman and Triplett  
9 hallway sprinkler system account, the sum of \$131,000 is hereby lapsed.

10 (j) On the effective date of this act, of the amount reappropriated for  
11 the above agency for the fiscal year ending June 30, 2015, by section  
12 291(b) of chapter 136 of the 2013 Session Laws of Kansas from the state  
13 institutions building fund in the veterans' home Donlon hall sprinkler  
14 system account, the sum of \$150,000 is hereby lapsed.

15 (k) On the effective date of this act, of the \$165,000 appropriated for  
16 the above agency for the fiscal year ending June 30, 2015, by section 65(j)  
17 of chapter 142 of the 2014 Session Laws of Kansas from the state  
18 institutions building fund in the veterans' home Donlon hall roof  
19 replacement account, the sum of \$112,992 is hereby lapsed.

20 Sec. 38.

21 DEPARTMENT OF HEALTH AND ENVIRONMENT –  
22 DIVISION OF HEALTH CARE FINANCE

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

25 Other medical assistance.....\$24,159,881

26 (b) On the effective date of this act, the expenditure limitation  
27 established for the fiscal year ending June 30, 2015, by the state finance  
28 council by section 109(e) of chapter 142 of the 2014 Session Laws of  
29 Kansas on the preventative healthcare program fund of the department of  
30 health and environment – division of health care finance is hereby  
31 increased from \$1,388,559 to \$1,486,741.

32 (c) On the effective date of this act, the expenditure limitation for  
33 salaries and wages and other operating expenditures established for the  
34 fiscal year ending June 30, 2015, by the state finance council by section  
35 109(e) of chapter 142 of the 2014 Session Laws of Kansas on the cafeteria  
36 benefits fund of the department of health and environment – division of  
37 health care finance is hereby increased from \$2,439,490 to \$2,518,244.

38 (d) On the effective date of this act, the expenditure limitation for  
39 salaries and wages and other operating expenditures established for the  
40 fiscal year ending June 30, 2015, by the state finance council by section  
41 109(e) of chapter 142 of the 2014 Session Laws of Kansas on the state  
42 workers compensation self-insurance fund of the department of health and  
43 environment – division of health care finance is hereby increased from

1 \$3,846,601 to \$4,669,148.

2 (e) On the effective date of this act, the expenditure limitation for  
3 salaries and wages and other operating expenditures established for the  
4 fiscal year ending June 30, 2015, by the state finance council by section  
5 109(e) of chapter 142 of the 2014 Session Laws of Kansas on the  
6 dependent care assistance program fund of the department of health and  
7 environment – division of health care finance is hereby decreased from  
8 \$690,913 to \$684,360.

9 (f) On the effective date of this act, or as soon thereafter as moneys  
10 are available, the director of accounts and reports shall transfer  
11 \$55,000,000 from the medical programs fee fund of the department of  
12 health and environment – division of health care finance to the state  
13 general fund.

14 Sec. 39.

15 DEPARTMENT OF HEALTH AND ENVIRONMENT –  
16 DIVISION OF ENVIRONMENT

17 (a) On the effective date of this act, or as soon thereafter as moneys  
18 are available, notwithstanding the provisions of K.S.A. 65-34,131, and  
19 amendments thereto, or of any other statute, the director of accounts and  
20 reports shall transfer \$3,000,000 from the UST redevelopment fund of the  
21 department of health and environment – division of environment to the  
22 state general fund.

23 (b) On the effective date of this act, of the \$691,114 appropriated for  
24 the above agency for the fiscal year ending June 30, 2015, by section  
25 136(c) of chapter 136 of the 2013 Session Laws of Kansas from the state  
26 water plan fund in the contamination remediation account, the sum of  
27 \$1,745 is hereby lapsed.

28 (c) On the effective date of this act, of the \$294,131 appropriated for  
29 the above agency for the fiscal year ending June 30, 2015, by section  
30 136(c) of chapter 136 of the 2013 Session Laws of Kansas from the state  
31 water plan fund in the nonpoint source program, the sum of \$3,067 is  
32 hereby lapsed.

33 (d) On the effective date of this act, of the \$149,731 appropriated for  
34 the above agency for the fiscal year ending June 30, 2015, by section  
35 136(c) of chapter 136 of the 2013 Session Laws of Kansas from the state  
36 water plan fund in the TMDL initiatives and use attainability account, the  
37 sum of \$1,052 is hereby lapsed.

38 Sec. 40.

39 KANSAS DEPARTMENT FOR AGING  
40 AND DISABILITY SERVICES

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

43 LTC – medicaid assistance – NF .....\$8,293,407

1	LTC – medicaid assistance – PACE .....	\$74,632
2	Other medical assistance .....	\$6,329,716

3 (b) On the effective date of this act, the expenditure limitation  
4 established for the fiscal year ending June 30, 2015, by section 138(b) of  
5 chapter 136 of the 2013 Session Laws of Kansas on the Kansas  
6 neurological institute fee fund of the Kansas department for aging and  
7 disability services is hereby decreased from \$1,355,537 to \$1,343,443.

8 (c) On the effective date of this act, the expenditure limitation  
9 established for the fiscal year ending June 30, 2015, by section 138(b) of  
10 chapter 136 of the 2013 Session Laws of Kansas on the Larned state  
11 hospital fee fund of the Kansas department for aging and disability  
12 services is hereby decreased from \$4,466,618 to \$4,462,311.

13 (d) On the effective date of this act, the expenditure limitation  
14 established for the fiscal year ending June 30, 2015, by section 71(r) of  
15 chapter 142 of the 2014 Session Laws of Kansas on the Osawatimie state  
16 hospital fee fund of the Kansas department for aging and disability  
17 services is hereby decreased from \$8,755,323 to \$8,681,367.

18 (e) On the effective date of this act, the expenditure limitation  
19 established for the fiscal year ending June 30, 2015, by section 138(b) of  
20 chapter 136 of the 2013 Session Laws of Kansas on the title XIX fund of  
21 the Kansas department for aging and disability services is hereby  
22 decreased from \$46,861,094 to \$46,542,289.

23 (f) On the effective date of this act, or as soon thereafter as moneys  
24 are available, the director of accounts and reports shall transfer \$3,000,000  
25 from the DADS social welfare fund of the Kansas department for aging  
26 and disability services to the state general fund.

27 (g) On the effective date of this act, or as soon thereafter as moneys  
28 are available, notwithstanding the provisions of K.S.A. 79-4805, and  
29 amendments thereto, or of any other statute, the director of accounts and  
30 reports shall transfer \$1,200,000 from the problem gambling and  
31 addictions grant fund of the Kansas department for aging and disability  
32 services to the state general fund.

33 (h) On the effective date of this act, the expenditure limitation  
34 established for the fiscal year ending June 30, 2015, by section 71(s) of  
35 chapter 142 of the 2014 Session Laws of Kansas for the DADS social  
36 welfare fund of the Kansas department for aging and disability services is  
37 hereby decreased from \$12,062,390 to \$7,212,390.

38 Sec. 41.

39 KANSAS DEPARTMENT FOR  
40 CHILDREN AND FAMILIES

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

43	Youth services aid and assistance.....	\$10,200,000
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1 (b) On the effective date of this act, of the \$5,033,679 appropriated  
2 for the above agency for the fiscal year ending June 30, 2015, by section  
3 140(c) of chapter 136 of the 2013 Session Laws of Kansas from the  
4 children's initiatives fund in the child care account, the sum of \$5,939 is  
5 hereby lapsed.

6 (c) On the effective date of this act, of the \$70,000 appropriated for  
7 the above agency for the fiscal year ending June 30, 2015, by section  
8 140(c) of chapter 136 of the 2013 Session Laws of Kansas from the  
9 children's initiatives fund in the early head start account, the sum of  
10 \$70,000 is hereby lapsed.

11 (d) On the effective date of this act, of the \$18,179,179 appropriated  
12 for the above agency for the fiscal year ending June 30, 2015, by section  
13 140(c) of chapter 136 of the 2013 Session Laws of Kansas from the  
14 children's initiatives fund in the early childhood block grant account, the  
15 sum of \$873 is hereby lapsed.

16 (e) On the effective date of this act, of the \$261,589 appropriated for  
17 the above agency for the fiscal year ending June 30, 2015, by section  
18 140(d) of chapter 136 of the 2013 Session Laws of Kansas from the  
19 Kansas endowment for youth fund in the children's cabinet administration  
20 account, the sum of \$2,436 is hereby lapsed.

21 (f) On the effective date of this act, or as soon thereafter as moneys  
22 are available, the director of accounts and reports shall transfer \$500,000  
23 from the children's initiatives fund to the state general fund.

24 (g) On the effective date of this act, the expenditure limitation  
25 established for the fiscal year ending June 30, 2015, by section 73(b)  
26 chapter 142 of the 2014 Session Laws of Kansas for the social welfare  
27 fund of the Kansas department for children and families is hereby  
28 increased from \$21,720,776 to \$21,770,884.

29 Sec. 42.

30 KANSAS STATE UNIVERSITY EXTENSION SYSTEMS  
31 AND AGRICULTURE RESEARCH PROGRAMS

32 (a) On the effective date of this act, of the \$299,686 appropriated for  
33 the above agency for the fiscal year ending June 30, 2015, by section  
34 158(c) of chapter 136 of the 2013 Session Laws of Kansas from the state  
35 economic development initiatives fund in the agricultural experiment  
36 stations account, the sum of \$401 is hereby lapsed.

37 Sec. 43.

38 STATE BOARD OF REGENTS

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

41 Tuition for technical education.....\$2,850,000

42 (b) There is appropriated for the above agency from the following  
43 special revenue fund or funds for the fiscal year ending June 30, 2015, all

1 moneys now or hereafter lawfully credited to and available in such fund or  
2 funds, except that expenditures other than refunds authorized by law shall  
3 not exceed the following:

4 KanTRAIN federal fund.....No limit  
5 Sec. 44.

6 DEPARTMENT OF CORRECTIONS

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

9 Purchase of service.....\$133,011

10 (b) On the effective date of this act, of the \$4,140,675 appropriated  
11 for the above agency for the fiscal year ending June 30, 2015, by section  
12 247(b) of chapter 136 of the 2013 Session Laws of Kansas from the  
13 correctional institutions building fund in the capital improvements –  
14 rehabilitation and repair of correctional institutions account, the sum of  
15 \$444,077 is hereby lapsed.

16 (c) On the effective date of this act, of the \$126,325 appropriated for  
17 the above agency for the fiscal year ending June 30, 2015, by section  
18 247(b) of chapter 136 of the 2013 Session Laws of Kansas from the  
19 correctional institutions building fund in the debt service payment for the  
20 prison capacity expansion projects bond issue account, the sum of \$10,969  
21 is hereby lapsed.

22 Sec. 45.

23 ADJUTANT GENERAL

24 (a) On the effective date of this act, of the amount reappropriated for  
25 the above agency for the fiscal year ending June 30, 2015, by section  
26 176(a) of chapter 136 of the 2013 Session Laws of Kansas from the state  
27 general fund in the disaster relief account of the adjutant general, the sum  
28 of \$472,000 is hereby lapsed.

29 Sec. 46.

30 STATE FIRE MARSHAL

31 (a) On the effective date of this act, the expenditure limitation  
32 established for the fiscal year ending June 30, 2015, by the state finance  
33 council by section 109(e) of chapter 142 of the 2014 Session Laws of  
34 Kansas on the fire marshal fee fund of the state fire marshal is hereby  
35 decreased from \$3,459,366 to \$3,440,834.

36 (b) On the effective date of this act, the expenditure limitation  
37 established for the fiscal year ending June 30, 2015, by the state finance  
38 council by section 109(e) of chapter 142 of the 2014 Session Laws of  
39 Kansas on the hazardous material program fund of the state fire marshal is  
40 hereby decreased from \$347,137 to \$346,104.

41 (c) On the effective date of this act, the expenditure limitation  
42 established for the fiscal year ending June 30, 2015, by the state finance  
43 council by section 109(e) of chapter 142 of the 2014 Session Laws of



1 Kansas on the state fire marshal liquefied petroleum gas fee fund of the  
2 state fire marshal is hereby decreased from \$151,378 to \$150,427.

3 Sec. 47.

4 KANSAS HIGHWAY PATROL

5 (a) On the effective date of this act, the expenditure limitation  
6 established for the fiscal year ending June 30, 2015, by the state finance  
7 council by section 109(e) of chapter 142 of the 2014 Session Laws of  
8 Kansas on the Kansas highway patrol operations fund of the Kansas  
9 highway patrol is hereby decreased from \$55,327,391 to \$53,944,333.

10 (b) In addition to the other purposes for which expenditures may be  
11 made from the vehicle identification number fee fund for fiscal year 2015,  
12 expenditures may be made by the above agency from the vehicle  
13 identification number fee fund for fiscal year 2015 for the following  
14 capital improvement project or projects, subject to the expenditure  
15 limitation prescribed thereof:

16 Training academy rehabilitation and repair.....No limit  
17 *Provided*, That all expenditures from each such capital improvement  
18 account shall be in addition to any expenditure limitation imposed on the  
19 vehicle identification number fee fund for fiscal year 2015.

20 (c) On the effective date of this act, or as soon thereafter as moneys  
21 are available, the director of accounts and reports shall transfer \$1,103,044  
22 from the Kansas highway patrol operations fund of the Kansas highway  
23 patrol to the state general fund.

24 Sec. 48.

25 ATTORNEY GENERAL – KANSAS  
26 BUREAU OF INVESTIGATION

27 (a) On the effective date of this act, of the \$816,755 appropriated for  
28 the above agency for the fiscal year ending June 30, 2015, by section 94(a)  
29 of chapter 142 of the 2014 Session Laws of Kansas from the state general  
30 fund in the operating expenditures account, the sum of \$668,028 is hereby  
31 lapsed.

32 Sec. 49.

33 EMERGENCY MEDICAL SERVICES BOARD

34 (a) On the effective date of this act, the expenditure limitation  
35 established for the fiscal year ending June 30, 2015, by the state finance  
36 council by section 109(e) of chapter 142 of the 2014 Session Laws of  
37 Kansas on the emergency medical services operating fund of the  
38 emergency medical services board is hereby decreased from \$1,304,802 to  
39 \$1,296,676.

40 Sec. 50.

41 KANSAS COMMISSION ON PEACE OFFICERS'  
42 STANDARDS AND TRAINING

43 (a) On the effective date of this act, the expenditure limitation

1 established for the fiscal year ending June 30, 2015, by the state finance  
2 council by section 109(e) of chapter 142 of the 2014 Session Laws of  
3 Kansas on the Kansas commission on peace officers' standards and  
4 training fund of the Kansas commission on peace officers' standards and  
5 training is hereby decreased from \$587,715 to \$585,353.

6 Sec. 51.

7 KANSAS DEPARTMENT OF AGRICULTURE

8 (a) On the effective date of this act, of the \$447,573 appropriated for  
9 the above agency for the fiscal year ending June 30, 2015, by section  
10 190(c) of chapter 136 of the 2013 Session Laws of Kansas from the state  
11 water plan fund in the interstate water issues account, the sum of \$4,257 is  
12 hereby lapsed.

13 (b) On the effective date of this act, of the \$55,509 appropriated for  
14 the above agency for the fiscal year ending June 30, 2015, by section  
15 190(c) of chapter 136 of the 2013 Session Laws of Kansas from the state  
16 water plan fund in the water use account, the sum of \$1,307 is hereby  
17 lapsed.

18 (c) On the effective date of this act, of the \$622,396 appropriated for  
19 the above agency for the fiscal year ending June 30, 2015, by the state  
20 finance council by section 109(c) of chapter 142 of the 2014 Session Laws  
21 of Kansas from the state water plan fund in the basin management account,  
22 the sum of \$111,551 is hereby lapsed.

23 (d) On the effective date of this act, of the \$449,577 appropriated for  
24 the above agency for the fiscal year ending June 30, 2015, by section  
25 190(c) of chapter 136 of the 2013 Session Laws of Kansas from the state  
26 water plan fund in the conservation reserve enhancement program account,  
27 the sum of \$1,059 is hereby lapsed.

28 (e) On the effective date of this act, of the \$573,311 appropriated for  
29 the above agency for the fiscal year ending June 30, 2015, by the state  
30 finance council by section 109(b) of chapter 142 of the 2014 Session Laws  
31 of Kansas from the state economic development initiatives fund in the  
32 operating expenditures account, the sum of \$6,795 is hereby lapsed.

33 Sec. 52.

34 KANSAS DEPARTMENT OF WILDLIFE,  
35 PARKS AND TOURISM

36 (a) On the effective date of this act, of the amount appropriated for  
37 the above agency for the fiscal year ending June 30, 2015, by the state  
38 finance council by section 109(b) of chapter 142 of the 2014 Session Laws  
39 of Kansas from the state economic development initiatives fund in the  
40 SEDIF travel/tourism operating expense account, the sum of \$131,175 is  
41 hereby lapsed.

42 (b) On the effective date of this act, of the amount appropriated for  
43 the above agency for the fiscal year ending June 30, 2015, by the state

1 finance council by section 109(b) of chapter 142 of the 2014 Session Laws  
2 of Kansas from the state economic development initiatives fund in the  
3 operating expenditures account, the sum of \$19,945 is hereby lapsed.

4 (c) On the effective date of this act, of the amount appropriated for  
5 the above agency for the fiscal year ending June 30, 2015, by the state  
6 finance council by section 109(b) of chapter 142 of the 2014 Session Laws  
7 of Kansas from the state economic development initiatives fund in the  
8 state parks operating expenditures account, the sum of \$505,874 is hereby  
9 lapsed.

10 (d) On the effective date of this act, the expenditure limitation  
11 established for the fiscal year ending June 30, 2015, by the state finance  
12 council by section 109(e) of chapter 142 of the 2014 Session Laws of  
13 Kansas on the parks fee fund of the Kansas department of wildlife, parks  
14 and tourism is hereby increased from \$6,102,400 to \$6,570,990.

15 (e) On the effective date of this act, the expenditure limitation  
16 established for the fiscal year ending June 30, 2015, by the state finance  
17 council by section 109(e) of chapter 142 of the 2014 Session Laws of  
18 Kansas on the wildlife fee fund of the Kansas department of wildlife, parks  
19 and tourism is hereby decreased from \$25,877,881 to \$25,798,724.

20 (f) On the effective date of this act, the expenditure limitation  
21 established for the fiscal year ending June 30, 2015, by the state finance  
22 council by section 109(e) of chapter 142 of the 2014 Session Laws of  
23 Kansas on the boating fee fund of the Kansas department of wildlife, parks  
24 and tourism is hereby decreased from \$1,477,344 to \$1,470,796.

25 (g) On the effective date of this act, the expenditure limitation  
26 established for the fiscal year ending June 30, 2015, by the state finance  
27 council by section 109(e) of chapter 142 of the 2014 Session Laws of  
28 Kansas on the department access roads fund of the Kansas department of  
29 wildlife, parks and tourism is hereby decreased from \$1,654,854 to  
30 \$1,648,076.

31 (h) On the effective date of this act, or as soon thereafter as moneys  
32 are available, the director of accounts and reports shall transfer \$1,000,000  
33 from the department access roads fund of the Kansas department of  
34 wildlife, parks and tourism to the state general fund.

35 (i) On the effective date of this act, or as soon thereafter as moneys  
36 are available, the director of accounts and reports shall transfer \$400,000  
37 from the bridge maintenance fund of the Kansas department of wildlife,  
38 parks and tourism to the state general fund.

39 Sec. 53.

#### 40 DEPARTMENT OF TRANSPORTATION

41 (a) On the effective date of this act, or as soon thereafter as moneys  
42 are available, the director of accounts and reports shall transfer  
43 \$158,479,087 from the state highway fund of the department of

1 transportation to the state general fund: *Provided*, That the transfer of such  
2 amount shall be in addition to any other transfer from the state highway  
3 fund of the department of transportation to the state general fund as  
4 prescribed by law: *Provided further*, That, in addition to other purposes for  
5 which transfers and expenditures may be made from the state highway  
6 fund during fiscal year 2015 and notwithstanding the provisions of K.S.A.  
7 68-416, and amendments thereto, or any other statute, transfers may be  
8 made from the state highway fund to the state general fund under this  
9 subsection during fiscal year 2015.

10 (b) On the effective date of this act, the expenditure limitation  
11 established for the fiscal year ending June 30, 2015, by the state finance  
12 council by section 109(e) of chapter 142 of the 2014 Session Laws of  
13 Kansas on the agency operations account of the state highway fund of the  
14 department of transportation is hereby decreased from \$259,780,987 to  
15 \$250,541,071.

16 (c) On the effective date of this act, or as soon thereafter as moneys  
17 are available, the director of accounts and reports shall transfer \$19,919  
18 from the north central Kansas air passenger service support fund of the  
19 department of transportation to the state economic development initiatives  
20 fund.

21 (d) On the effective date of this act, or as soon thereafter as moneys  
22 are available, the director of accounts and reports shall transfer \$142,906  
23 from the Kansas highway patrol operations fund of the Kansas highway  
24 patrol to the state highway fund of the department of transportation.

25 Sec. 54. K.S.A. 2014 Supp. 72-8814 is hereby amended to read as  
26 follows: 72-8814. (a) There is hereby established in the state treasury the  
27 school district capital outlay state aid fund. Such fund shall consist of all  
28 amounts transferred thereto under the provisions of subsection (c).

29 (b) In each school year, each school district which levies a tax  
30 pursuant to K.S.A. 72-8801 et seq., and amendments thereto, shall be  
31 entitled to receive payment from the school district capital outlay state aid  
32 fund in an amount determined by the state board of education as provided  
33 in this subsection. The state board of education shall:

34 (1) Determine the amount of the assessed valuation per pupil (AVPP)  
35 of each school district in the state and round such amount to the nearest  
36 \$1,000. The rounded amount is the AVPP of a school district for the  
37 purposes of this section;

38 (2) determine the median AVPP of all school districts;

39 (3) prepare a schedule of dollar amounts using the amount of the  
40 median AVPP of all school districts as the point of beginning. The  
41 schedule of dollar amounts shall range upward in equal \$1,000 intervals  
42 from the point of beginning to and including an amount that is equal to the  
43 amount of the AVPP of the school district with the highest AVPP of all

1 school districts and shall range downward in equal \$1,000 intervals from  
2 the point of beginning to and including an amount that is equal to the  
3 amount of the AVPP of the school district with the lowest AVPP of all  
4 school districts;

5 (4) determine a state aid percentage factor for each school district by  
6 assigning a state aid computation percentage to the amount of the median  
7 AVPP shown on the schedule, decreasing the state aid computation  
8 percentage assigned to the amount of the median AVPP by one percentage  
9 point for each \$1,000 interval above the amount of the median AVPP, and  
10 increasing the state aid computation percentage assigned to the amount of  
11 the median AVPP by one percentage point for each \$1,000 interval below  
12 the amount of the median AVPP. Except as provided by K.S.A. 2014 Supp.  
13 72-8814b, and amendments thereto, the state aid percentage factor of a  
14 school district is the percentage assigned to the schedule amount that is  
15 equal to the amount of the AVPP of the school district, except that the state  
16 aid percentage factor of a school district shall not exceed 100%. The state  
17 aid computation percentage is 25%;

18 (5) determine the amount levied by each school district pursuant to  
19 K.S.A. 72-8801 et seq., and amendments thereto;

20 (6) multiply the amount computed under (5), but not to exceed 8  
21 mills, by the applicable state aid percentage factor. The product is the  
22 amount of payment the school district is entitled to receive from the school  
23 district capital outlay state aid fund in the school year.

24 (c) The state board shall certify to the director of accounts and reports  
25 the entitlements of school districts determined under the provisions of  
26 subsection (b), and *except as provided further*; an amount equal thereto  
27 shall be transferred by the director from the state general fund to the  
28 school district capital outlay state aid fund for distribution to school  
29 districts, ~~except that no transfers shall be made from the state general fund~~  
30 ~~to the school district capital outlay state aid fund during the fiscal year~~  
31 ~~ending June 30, 2014. All transfers made in accordance with the provisions~~  
32 ~~of this subsection shall be considered to be demand transfers from the state~~  
33 ~~general fund.~~

34 (d) *During the fiscal year ending June 30, 2015 :*

35 (1) *On February 20, 2015, the director of accounts and reports shall*  
36 *transfer \$25,300,000 from the state general fund to the school district*  
37 *capital outlay state aid fund. The state board of education shall distribute*  
38 *such moneys to pay the proportionate share of the entitlements to each*  
39 *school district as determined under the provisions of subsection (b); and*

40 (2) *On June 20, 2015, the director of accounts and reports shall*  
41 *transfer the remaining amount of moneys to which the school districts are*  
42 *entitled to receive from the state general fund to the school district capital*  
43 *outlay state aid fund pursuant to the provisions of subsection (b). The state*

1 *board of education shall distribute such moneys to pay the remaining*  
2 *proportionate share of the entitlement to each school district as*  
3 *determined under the provisions of subsection (b).*

4 (e) Payments from the school district capital outlay state aid fund  
5 shall be distributed to school districts at times determined by the state  
6 board of education. The state board of education shall certify to the  
7 director of accounts and reports the amount due each school district  
8 entitled to payment from the fund, and the director of accounts and reports  
9 shall draw a warrant on the state treasurer payable to the treasurer of the  
10 school district. Upon receipt of the warrant, the treasurer of the school  
11 district shall credit the amount thereof to the capital outlay fund of the  
12 school district to be used for the purposes of such fund.

13 (e) (f) Amounts transferred to the capital outlay fund of a school  
14 district as authorized by K.S.A. 72-6433, and amendments thereto, shall  
15 not be included in the computation when determining the amount of state  
16 aid to which a district is entitled to receive under this section.

17 Sec. 55. K.S.A. 2014 Supp. 74-4914d is hereby amended to read as  
18 follows: 74-4914d. (1) Any additional cost resulting from the normal  
19 retirement date and retirement before such normal retirement date for  
20 security officers as provided in K.S.A. 74-4914c, and amendments thereto,  
21 and disability benefits as provided in K.S.A. 74-4914e, and amendments  
22 thereto, shall be added to the employer rate of contribution for the  
23 department of corrections as otherwise determined under K.S.A. 74-4920,  
24 and amendments thereto, except that the employer rate of contribution for  
25 the department of corrections including any such additional cost added to  
26 such employer rate of contribution pursuant to this section shall in no  
27 event exceed the employer rate of contribution for the department of  
28 corrections for the immediately preceding fiscal year by more than the  
29 following amounts expressed as a percentage of compensation upon which  
30 security officers contribute during the period: (a) For the fiscal year  
31 commencing in calendar years 2010 through 2012, an amount not to  
32 exceed more than 0.6% of the amount of the immediately preceding fiscal  
33 year; (b) for the fiscal year commencing in calendar year 2013, an amount  
34 not to exceed more than 0.9% of the amount of the immediately preceding  
35 fiscal year; (c) for the fiscal year commencing in calendar year 2014, an  
36 amount not to exceed more than 1% of the amount of the immediately  
37 preceding fiscal year; (d) for the fiscal year commencing in calendar year  
38 2015, an amount not to exceed more than 1.1% of the amount of the  
39 immediately preceding fiscal year; and (e) for the fiscal year commencing  
40 in calendar year 2016, and in each subsequent calendar year, an amount  
41 not to exceed more than 1.2% of the amount of the immediately preceding  
42 fiscal year, *without regard to the employer rate of contribution in*  
43 *subsection (2).*

1       (2) *On and after the effective date of this act, notwithstanding the*  
2 *employer rate of contribution determined under K.S.A. 74-4920(1)(a), and*  
3 *amendments thereto, and subsection (1), the employer rate of contribution*  
4 *for employees covered by this section shall be 8.65% expressed as a*  
5 *percentage of compensation for payroll periods chargeable to the last six*  
6 *months of the fiscal year ending June 30, 2015.*

7       Sec. 56. K.S.A. 2014 Supp. 74-4920 is hereby amended to read as  
8 follows: 74-4920. (1) (a) Upon the basis of each annual actuarial valuation  
9 and appraisal as provided for in ~~subsection (3)(a) of~~ K.S.A. 74-4908(3)(a),  
10 and amendments thereto, the board shall certify, on or before July 15 of  
11 each year, to the division of the budget in the case of the state and to the  
12 agent for each other participating employer an actuarially determined  
13 estimate of the rate of contribution which will be required, together with  
14 all accumulated contributions and other assets of the system, to be paid by  
15 each such participating employer to pay all liabilities which shall exist or  
16 accrue under the system, including amortization of the actuarial accrued  
17 liability as determined by the board. The board shall determine the  
18 actuarial cost method to be used in annual actuarial valuations, to  
19 determine the employer contribution rates that shall be certified by the  
20 board. Such certified rate of contribution, amortization methods and  
21 periods and actuarial cost method shall be based on the standards set forth  
22 in ~~subsection (3)(a) of~~ K.S.A. 74-4908(3)(a), and amendments thereto, and  
23 shall not be based on any other purpose outside of the needs of the system.

24       (b) (i) For employers affiliating on and after January 1, 1999, upon  
25 the basis of an annual actuarial valuation and appraisal of the system  
26 conducted in the manner provided for in K.S.A. 74-4908, and amendments  
27 thereto, the board shall certify, on or before July 15 of each year to each  
28 such employer an actuarially determined estimate of the rate of  
29 contribution which shall be required to be paid by each such employer to  
30 pay all of the liabilities which shall accrue under the system from and after  
31 the entry date as determined by the board, upon recommendation of the  
32 actuary. Such rate shall be termed the employer's participating service  
33 contribution and shall be uniform for all participating employers. Such  
34 additional liability shall be amortized as determined by the board. For all  
35 participating employers described in this section, the board shall determine  
36 the actuarial cost method to be used in annual actuarial valuations to  
37 determine the employer contribution rates that shall be certified by the  
38 board.

39       (ii) The board shall determine for each such employer separately an  
40 amount sufficient to amortize all liabilities for prior service costs which  
41 shall have accrued at the time of entry into the system. On the basis of  
42 such determination the board shall annually certify to each such employer  
43 separately an actuarially determined estimate of the rate of contribution

1 which shall be required to be paid by that employer to pay all of the  
2 liabilities for such prior service costs. Such rate shall be termed the  
3 employer's prior service contribution.

4 (2) The division of the budget and the governor shall include in the  
5 budget and in the budget request for appropriations for personal services  
6 the sum required to satisfy the state's obligation under this act as certified  
7 by the board and shall present the same to the legislature for allowance and  
8 appropriation.

9 (3) Each other participating employer shall appropriate and pay to the  
10 system a sum sufficient to satisfy the obligation under this act as certified  
11 by the board.

12 (4) Each participating employer is hereby authorized to pay the  
13 employer's contribution from the same fund that the compensation for  
14 which such contribution is made is paid from or from any other funds  
15 available to it for such purpose. Each political subdivision, other than an  
16 instrumentality of the state, which is by law authorized to levy taxes for  
17 other purposes, may levy annually at the time of its levy of taxes, a tax  
18 which may be in addition to all other taxes authorized by law for the  
19 purpose of making its contributions under this act and, in the case of cities  
20 and counties, to pay a portion of the principal and interest on bonds issued  
21 under the authority of K.S.A. 12-1774, and amendments thereto, by cities  
22 located in the county, which tax, together with any other fund available,  
23 shall be sufficient to enable it to make such contribution. In lieu of levying  
24 the tax authorized in this subsection, any taxing subdivision may pay such  
25 costs from any employee benefits contribution fund established pursuant to  
26 K.S.A. 12-16,102, and amendments thereto. Each participating employer  
27 which is not by law authorized to levy taxes as described above, but which  
28 prepares a budget for its expenses for the ensuing year and presents the  
29 same to a governing body which is authorized by law to levy taxes as  
30 described above, may include in its budget an amount sufficient to make  
31 its contributions under this act which may be in addition to all other taxes  
32 authorized by law. Such governing body to which the budget is submitted  
33 for approval, may levy a tax sufficient to allow the participating employer  
34 to make its contributions under this act, which tax, together with any other  
35 fund available, shall be sufficient to enable the participating employer to  
36 make the contributions required by this act.

37 (5) (a) The rate of contribution certified to a participating employer as  
38 provided in this section shall apply during the fiscal year of the  
39 participating employer which begins in the second calendar year following  
40 the year of the actuarial valuation.

41 (b) (i) Except as specifically provided in this section, for fiscal years  
42 commencing in calendar year 1996 and in each subsequent calendar year,  
43 the rate of contribution certified to the state of Kansas shall in no event



1 exceed the state's contribution rate for the immediately preceding fiscal  
2 year by more than 0.2% of the amount of compensation upon which  
3 members contribute during the period.

4 (ii) Except as specifically provided in this subsection, for the fiscal  
5 years commencing in the following calendar years, the rate of contribution  
6 certified to the state of Kansas and to the participating employers under  
7 K.S.A. 74-4931, and amendments thereto, shall in no event exceed the  
8 state's contribution rate for the immediately preceding fiscal year by more  
9 than the following amounts expressed as a percentage of compensation  
10 upon which members contribute during the period: (A) For the fiscal year  
11 commencing in calendar years 2010 through 2012, an amount not to  
12 exceed more than 0.6% of the amount of the immediately preceding fiscal  
13 year; (B) for the fiscal year commencing in calendar year 2013, an amount  
14 not to exceed more than 0.9% of the amount of the immediately preceding  
15 fiscal year; (C) for the fiscal year commencing in calendar year 2014, an  
16 amount not to exceed more than 1% of the amount of the immediately  
17 preceding fiscal year; (D) for the fiscal year commencing in calendar year  
18 2015, an amount not to exceed more than 1.1% of the amount of the  
19 immediately preceding fiscal year; and (E) for the fiscal year commencing  
20 in calendar year 2016, and in each subsequent calendar year, an amount  
21 not to exceed more than 1.2% of the amount of the immediately preceding  
22 fiscal year, *without regard to the rate of employer contribution in*  
23 *subsection (17).*

24 (iii) Except as specifically provided in this section, for fiscal years  
25 commencing in calendar year 1997 and in each subsequent calendar year,  
26 the rate of contribution certified to participating employers other than the  
27 state of Kansas shall in no event exceed such participating employer's  
28 contribution rate for the immediately preceding fiscal year by more than  
29 0.15% of the amount of compensation upon which members contribute  
30 during the period.

31 (iv) Except as specifically provided in this subsection, for the fiscal  
32 years commencing in the following calendar years, the rate of contribution  
33 certified to participating employers other than the state of Kansas shall in  
34 no event exceed the contribution rate for such employers for the  
35 immediately preceding fiscal year by more than the following amounts  
36 expressed as a percentage of compensation upon which members  
37 contribute during the period: (A) For the fiscal year commencing in  
38 calendar years 2010 through 2013, an amount not to exceed more than  
39 0.6% of the amount of the immediately preceding fiscal year; (B) for the  
40 fiscal year commencing in calendar year 2014, an amount not to exceed  
41 more than 0.9% of the amount of the immediately preceding fiscal year;  
42 (C) for the fiscal year commencing in calendar year 2015, an amount not  
43 to exceed more than 1% of the amount of the immediately preceding fiscal

1 year; (D) for the fiscal year commencing in calendar year 2016, an amount  
2 not to exceed more than 1.1% of the amount of the immediately preceding  
3 fiscal year; and (E) for the fiscal year commencing in calendar year 2017,  
4 and in each subsequent calendar year, an amount not to exceed more than  
5 1.2% of the amount of the immediately preceding fiscal year.

6 (v) As part of the annual actuarial valuation, there shall be a separate  
7 employer rate of contribution calculated for the state of Kansas, a separate  
8 employer rate of contribution calculated for participating employers under  
9 K.S.A. 74-4931, and amendments thereto, a combined employer rate of  
10 contribution calculated for the state of Kansas and participating employers  
11 under K.S.A. 74-4931, and amendments thereto, and a separate employer  
12 rate of contribution calculated for all other participating employers.

13 (vi) There shall be a combined employer rate of contribution certified  
14 to the state of Kansas and participating employers under K.S.A. 74-4931,  
15 and amendments thereto. There shall be a separate employer rate of  
16 contribution certified to all other participating employers.

17 (vii) If the combined employer rate of contribution calculated for the  
18 state of Kansas and participating employers under K.S.A. 74-4931, and  
19 amendments thereto, is greater than the separate employer rate of  
20 contribution for the state of Kansas, the difference in the two rates applied  
21 to the actual payroll of the state of Kansas for the applicable fiscal year  
22 shall be calculated. This amount shall be certified by the board for deposit  
23 as additional employer contributions to the retirement benefit  
24 accumulation reserve for the participating employers under K.S.A. 74-  
25 4931, and amendments thereto.

26 (6) The actuarial cost of any legislation enacted in the 1994 session of  
27 the Kansas legislature will be included in the June 30, 1994, actuarial  
28 valuation in determining contribution rates for participating employers.

29 (7) The actuarial cost of the provisions of K.S.A. 74-4950i, and  
30 amendments thereto, will be included in the June 30, 1998, actuarial  
31 valuation in determining contribution rates for participating employers.  
32 The actuarial accrued liability incurred for the provisions of K.S.A. 74-  
33 4950i, and amendments thereto, shall be amortized over 15 years.

34 (8) Except as otherwise provided by law, the actuarial cost of any  
35 legislation enacted by the Kansas legislature, except the actuarial cost of  
36 K.S.A. 74-49,114a, and amendments thereto, shall be in addition to the  
37 employer contribution rates certified for the employer contribution rate in  
38 the fiscal year immediately following such enactment. Such actuarial cost  
39 shall be determined by the qualified actuary employed or retained by the  
40 system pursuant to K.S.A. 74-4908, and amendments thereto, and reported  
41 to the system and the joint committee on pensions, investments and  
42 benefits.

43 (9) Notwithstanding the provisions of subsection (8), the actuarial

1 cost of the provisions of K.S.A. 74-49,109 et seq., and amendments  
2 thereto, shall be first reflected in employer contribution rates effective with  
3 the first day of the first payroll period for the fiscal year 2005. The  
4 actuarial accrued liability incurred for the provisions of K.S.A. 74-49,109  
5 et seq., and amendments thereto, shall be amortized over 10 years.

6 (10) The cost of the postretirement benefit payment provided  
7 pursuant to the provisions of K.S.A. 2014 Supp. 74-49,114b, and  
8 amendments thereto, for retirants other than local retirants as described in  
9 subsection (11) or insured disability benefit recipients shall be paid in the  
10 fiscal year commencing on July 1, 2007.

11 (11) The actuarial accrued liability incurred for the provisions of  
12 K.S.A. 2014 Supp. 74-49,114b, and amendments thereto, for the KPERS  
13 local group and retirants who were employees of local employers which  
14 affiliated with the Kansas police and firemen's retirement system shall be  
15 amortized over 10 years.

16 (12) The cost of the postretirement benefit payment provided  
17 pursuant to the provisions of K.S.A. 2014 Supp. 74-49,114c, and  
18 amendments thereto, for retirants other than local retirants as described in  
19 subsection (13) or insured disability benefit recipients shall be paid in the  
20 fiscal year commencing on July 1, 2008.

21 (13) The actuarial accrued liability incurred for the provisions of  
22 K.S.A. 2014 Supp. 74-49,114c, and amendments thereto, for the KPERS  
23 local group and retirants who were employees of local employers which  
24 affiliated with the Kansas police and firemen's retirement system shall be  
25 amortized over 10 years.

26 (14) The board with the advice of the actuary may fix the contribution  
27 rates for participating employers joining the system after one year from the  
28 first entry date or for employers who exercise the option contained in  
29 K.S.A. 74-4912, and amendments thereto, at rates different from the rate  
30 fixed for employers joining within one year of the first entry date.

31 (15) Employer contributions shall in no way be limited by any other  
32 act which now or in the future establishes or limits the compensation of  
33 any member.

34 (16) Notwithstanding any provision of law to the contrary, each  
35 participating employer shall remit quarterly, or as the board may otherwise  
36 provide, all employee deductions and required employer contributions to  
37 the executive director for credit to the Kansas public employees retirement  
38 fund within three days after the end of the period covered by the  
39 remittance by electronic funds transfer. Remittances of such deductions  
40 and contributions received after such date are delinquent. Delinquent  
41 payments due under this subsection shall be subject to interest at the rate  
42 established for interest on judgments under ~~subsection (a)~~ of K.S.A. 16-  
43 204(a), and amendments thereto. At the request of the board, delinquent

1 payments which are due or interest owed on such payments, or both, may  
2 be deducted from any other moneys payable to such employer by any  
3 department or agency of the state.

4 *(17) On and after the effective date of this act, notwithstanding the*  
5 *employer rate of contribution determined under subsection (1)(a), for the*  
6 *state of Kansas and participating employers under K.S.A. 74-4931, and*  
7 *amendments thereto, the employer rate of contribution for the state of*  
8 *Kansas and participating employers under K.S.A. 74-4931, and*  
9 *amendments thereto, shall be 8.65% expressed as a percentage of*  
10 *compensation for payroll periods chargeable to the last six months of the*  
11 *fiscal year ending June 30, 2015.*

12 Sec. 57. K.S.A. 2014 Supp. 74-50,107 is hereby amended to read as  
13 follows: 74-50,107. (a) (1) The secretary shall determine and from time to  
14 time shall redetermine the rate at which moneys shall be credited to the  
15 IMPACT program repayment fund in order to satisfy all bond repayment  
16 obligations which have been incurred to finance program costs for  
17 IMPACT programs, which shall be referred to as the debt service rate, and  
18 the rate at which moneys shall be credited to the IMPACT program  
19 services fund in order to finance program costs that are not financed by  
20 bonds, which shall be referred to as the direct funding rate. The total of the  
21 debt service rate and the direct funding rate shall be the combined rate.  
22 Each rate so determined shall be certified to the secretary of revenue. The  
23 combined rate determined under this subsection shall not exceed 2%.

24 (2) Upon receipt of the rates determined and certified under  
25 subsection (a)(1), the secretary of revenue shall apply daily the combined  
26 rate to that portion of the moneys withheld from the wages of individuals  
27 and collected under the Kansas withholding and declaration of estimated  
28 tax act, K.S.A. 79-3294 et seq., and amendments thereto. The amount so  
29 determined shall be credited as follows: (A) The portion attributable to the  
30 debt service rate shall be credited to the IMPACT program repayment  
31 fund; and (B) the remaining portion shall be credited to the IMPACT  
32 program services fund.

33 (3) The aggregate of all amounts credited to the IMPACT program  
34 repayment fund under this section during any fiscal year to pay bond  
35 repayment obligations on bonds to finance major project investments shall  
36 not exceed the amount which results when the rate of 2% is applied to all  
37 moneys withheld from the wages of individuals and received under the  
38 Kansas withholding and declaration of estimated tax act.

39 (4) The provisions of this subsection shall remain in effect prior to  
40 July 1, 2012.

41 (b) Commencing July 1, 2012, and on the first day of each month  
42 thereafter during fiscal year 2013, fiscal year 2014, and fiscal year 2015,  
43 the secretary of revenue shall apply a rate of 2% to that portion of moneys

1 withheld from the wages of individuals and collected under the Kansas  
2 withholding and declaration of estimated tax act, K.S.A. 79-3294 et seq.,  
3 and amendments thereto. The amount so determined shall be credited on a  
4 monthly basis as follows: (1) An amount necessary to meet obligations of  
5 the debt services for the IMPACT program repayment fund; and (2) an  
6 amount to the IMPACT program services fund as needed for program  
7 administration; and (3) any remaining amounts to the job creation program  
8 fund created pursuant to K.S.A. 2014 Supp. 74-50,224, and amendments  
9 thereto. During fiscal year 2013, the aggregate amount that is credited to  
10 the job creation program fund pursuant to this subsection shall not exceed  
11 \$10,000,000 for such fiscal year. During fiscal years 2014 and 2015 the  
12 aggregate amount that is credited to the job creation program fund  
13 pursuant to this subsection shall not exceed ~~\$7,500,000~~ \$360,000 for such  
14 fiscal year.

15 (c) Commencing July 1, 2015, and on an annual basis thereafter, the  
16 secretary of revenue shall estimate the amount equal to the amount of net  
17 savings realized from the elimination, modification or limitation of any  
18 credit, deduction or program pursuant to the provisions of this act as  
19 compared to the expense deduction provided for in K.S.A. 2014 Supp. 79-  
20 32,143a, and amendments thereto. Whereupon such amount of savings in  
21 accordance with appropriation acts shall be remitted to the state treasurer  
22 in accordance with the provisions of K.S.A. 75-4215, and amendments  
23 thereto. Upon receipt of each such remittance, the state treasurer shall  
24 deposit the entire amount to the credit of the job creation program fund  
25 created pursuant to K.S.A. 2014 Supp. 74-50,224, and amendments  
26 thereto. In addition, such other amount or amounts of money may be  
27 transferred from the state general fund or any other fund or funds in the  
28 state treasury to the job creation program fund in accordance with  
29 appropriation acts.

30 Sec. 58. *Severability*. If any provision or clause of this act or  
31 application thereof to any person or circumstance is held invalid, such  
32 invalidity shall not affect other provisions or applications of the act which  
33 can be given effect without the invalid provision or application, and to this  
34 end the provisions of this act are declared to be severable.

35 Sec. 59. *Appeals to exceed expenditure limitations*. (a) Upon written  
36 application to the governor and approval of the state finance council,  
37 expenditures from special revenue funds may exceed the amounts  
38 specified in this act.

39 (b) This section shall not apply to the expanded lottery act revenues  
40 fund, state economic development initiatives fund, the children's initiatives  
41 fund, the state water plan fund or the Kansas endowment for youth fund,  
42 or to any account of any of such funds.

43 Sec. 60. K.S.A. 2014 Supp. 72-8814, 74-4914d, 74-4920 and 74-

1 50,107 are hereby repealed.

2 Sec. 61. This act shall take effect and be in force from and after its  
3 publication in the Kansas register.