

HOUSE BILL No. 2345

By Committee on K-12 Education Budget

2-10

1 AN ACT concerning school districts; authorizing the adoption of local
2 activities budgets and property tax levies for the finance thereof.

3
4 *Be it enacted by the Legislature of the State of Kansas:*

5 Section 1. (a) As used in this section:

6 (1) "School district" or "district" means a school district that has
7 adopted a local option budget equal to the state prescribed percentage as
8 set forth in K.S.A. 72-6431, prior to its repeal.

9 (2) "Authorized to adopt a local activities budget" means that a
10 district has adopted a resolution under this section, and the resolution was
11 approved at an election thereon.

12 (b) Each school year, the board of education of any school district, by
13 resolution, may adopt a local activities budget. A local activities budget
14 shall not exceed 5% of the amount determined by the state board under
15 subsection (f).

16 (c) (1) The resolution shall be published in substantial compliance
17 with the following form:

18 Unified School District No. _____,
19 _____ County, Kansas.

20 **RESOLUTION**

21 **Be It Resolved that:**

22 The board of education of the above-named school district shall
23 be authorized to adopt a local activities budget in each school year in an
24 amount not to exceed ___% of the local activities budget computation
25 factor for the school district for the current school year.

26 **CERTIFICATE**

27 This is to certify that the above resolution was duly adopted by the
28 board of education of unified school district No. _____, _____ County,
29 Kansas, on the ____ day of _____, _____.

30 _____
31 Clerk of the board of education.

32 (2) All of the blanks in the resolution shall be filled appropriately.
33 The blank preceding the percentage symbol shall be filled with a specific
34 number. The percentage specified in the resolution shall not exceed 5%.
35 Such resolution shall not be effective unless it is submitted to and
36 approved by a majority of the qualified electors of the school district

1 voting on the question at an election thereon. If the resolution is not
2 approved by a majority of the voters voting on the question at the election
3 thereon, no like resolution shall be adopted by the board within the nine
4 months following publication of the resolution. The board of education of
5 a school district may elect to not adopt a local activities budget, or adopt
6 such a budget in an amount less than that stated in the resolution. If an
7 initial resolution has been adopted under this subsection, and such
8 resolution specified a percentage less than the percentage allowed under
9 subsection (b), the board of education of the school district may adopt one
10 or more subsequent resolutions under the same procedure as provided for
11 the initial resolution, subject to the same conditions. Any percentage
12 specified in a subsequent resolution or in subsequent resolutions shall be
13 limited so that the sum of the percentage authorized in the initial resolution
14 and the percentage authorized in any subsequent resolution is not in excess
15 of 5% of the budget computation factor for the district for the current
16 school year.

17 (d) Any election called pursuant to this section shall be noticed,
18 called and held in the manner provided by K.S.A. 10-120, and
19 amendments thereto, for the noticing, calling and holding of elections
20 upon the question of issuing bonds under the general bond law. Such
21 election may be conducted in the manner provided by the mail ballot act.

22 (e) (1) There is hereby established in every district that adopts a local
23 activities budget a local activities fund, which shall consist of all amounts
24 deposited therein or credited thereto according to law.

25 (2) Except as provided by paragraph (3), amounts in the local
26 activities fund may be expended for any purpose for which expenditures
27 from the general fund are authorized or may be transferred to the general
28 fund of the school district or to any program weighted fund or categorical
29 fund of the school district.

30 (3) Amounts in the local activities fund may not be expended or
31 transferred to the general fund of the district for the purpose of funding the
32 cost of providing the subjects or areas of instruction required by state law
33 to be provided in accredited schools, including reasonable and necessary
34 related instruction, administration, support staff, supplies, equipment and
35 building costs.

36 (4) Any balance remaining in the local activities fund at the end of
37 the school year shall be carried forward into that fund for succeeding
38 school years. Such fund shall not be subject to the provisions of K.S.A. 79-
39 2925 through 79-2937, and amendments thereto. In preparing the local
40 activities budget of such school district, the amounts credited to and the
41 amount on hand in the local activities fund, and the amount expended
42 therefrom shall be included in the annual local activities fund budget.
43 Interest earned on the investment of moneys in any such fund shall be

1 credited to that fund.

2 (f) Each school year, the state board of education shall determine the
3 local activities budget computation factor of each school district as
4 follows:

5 (1) Determine the full-time equivalent enrollment of the school
6 district in the preceding school year; and

7 (2) multiply the number determined under subsection (f)(1) by the
8 amount of base state aid per pupil as set forth in K.S.A. 72-6410, prior to
9 its repeal. The resulting product is the budget computation factor of the
10 school district.

11 (g) (1) The board of education of a school district that has adopted a
12 local activities budget may levy an ad valorem tax on the taxable tangible
13 property of the school district for the purpose of financing that portion of
14 the district's local activities budget that is not financed from any other
15 source provided by law and for the purpose of paying a portion of the
16 principal and interest on bonds issued by cities under authority of K.S.A.
17 12-1774, and amendments thereto, for the financing of redevelopment
18 projects upon property located within the district.

19 (2) The proceeds from the tax levied by a district under authority of
20 this section, except the proceeds of such tax levied for the purpose of
21 paying a portion of the principal and interest on bonds issued by cities
22 under authority of K.S.A. 12-1774, and amendments thereto, for the
23 financing of redevelopment projects upon property located within the
24 district, shall be deposited in the local activities fund of the district.

25 Sec. 2. This act shall take effect and be in force from and after its
26 publication in the statute book.