

SENATE BILL No. 422

By Committee on Ways and Means

2-15

1 AN ACT concerning education; relating to the financing thereof; relating  
2 to the Kansas school equity and enhancement act; ~~relating to local~~  
3 option budgets; **at-risk weighting; capital outlay;** amending K.S.A.  
4 2017 Supp. 72-5143 ~~and, 72-5145, 72-5151, 72-53,113 and 72-53,116~~  
5 and repealing the existing sections.

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

8 Section 1. K.S.A. 2017 Supp. 72-5143 is hereby amended to read as  
9 follows: 72-5143. (a) In each school year, the board of education of a  
10 school district ~~may shall may~~ adopt, by resolution, a local option budget  
11 ~~that does not exceed the state prescribed percentage equal to 30% of the~~  
12 ~~school district's total foundation aid that does not exceed the state~~  
13 ~~prescribed percentage.~~

14 (b) ~~Subject to the limitations of subsection (a), in each school year,~~  
15 ~~the board of education of a school district may adopt, by resolution, a local~~  
16 ~~option budget in an amount that does not exceed:~~

17 (1) ~~The amount that the board was authorized to adopt under any~~  
18 ~~resolution adopted pursuant to K.S.A. 2017 Supp. 72-6471, prior to its~~  
19 ~~expiration\*, or~~

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

22 ~~The adoption of a resolution pursuant to this section shall require a~~  
23 ~~majority vote of the members of the board. Such resolution shall be~~  
24 ~~effective upon adoption and shall require no other procedure, authorization~~  
25 ~~or approval.~~

26 (e) (b) *Subject to the limitations of subsection (a), in each school*  
27 *year, the board of education of a school district may adopt, by resolution,*  
28 *a local option budget in an amount that does not exceed:*

29 (1) *The amount that the board was authorized to adopt under any*  
30 *resolution adopted pursuant to K.S.A. 2017 Supp. 72-6471, prior to July*  
31 *1, 2017; or*

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

34 *The adoption of a resolution pursuant to this section shall require*  
35 *a majority vote of the members of the board. Such resolution shall be*  
36 *effective upon adoption and shall require no other procedure,*

1 **authorization or approval.**

2 (c) If the board of a school district desires to increase its local option  
3 budget authority above the amount ~~authorized~~ ~~required~~ **authorized** under  
4 subsection ~~(b)~~ ~~(a)~~ **(b)**, the board may adopt, by resolution, such budget in  
5 an amount not to exceed the state prescribed percentage. The adoption of a  
6 resolution pursuant to this subsection shall require a majority vote of the  
7 members of the board. The resolution shall be published at least once in a  
8 newspaper having general circulation in the school district. The resolution  
9 shall be published in substantial compliance with the following form:

10 Unified School District No. \_\_\_\_\_,  
11 \_\_\_\_\_ County, Kansas.

12 RESOLUTION

13 Be It Resolved that:

14 The board of education of the above-named school district shall be  
15 authorized to adopt a local option budget in each school year in an amount  
16 not to exceed \_\_\_\_% of the amount of total foundation aid. The local  
17 option budget authorized by this resolution may be adopted, unless a  
18 petition in opposition to the same, signed by not less than 5% of the  
19 qualified electors of the school district, is filed with the county election  
20 officer of the home county of the school district within 30 days after  
21 publication of this resolution. If a petition is filed, the county election  
22 officer shall submit the question of whether adoption of the local option  
23 budget shall be authorized to the electors of the school district at an  
24 election called for the purpose or at the next general election, as is  
25 specified by the board of education of the school district.

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 All of the blanks in the resolution shall be filled appropriately. If a  
33 sufficient petition is not filed, the board may adopt a local option budget.  
34 If a sufficient petition is filed, the board may notify the county election  
35 officer of the date of an election to be held to submit the question of  
36 whether adoption of a local option budget shall be authorized. Any such  
37 election shall be noticed, called and held in the manner provided by K.S.A.  
38 10-120, and amendments thereto. If the board fails to notify the county  
39 election officer within 30 days after a sufficient petition is filed, the  
40 resolution shall be deemed abandoned and no like resolution shall be  
41 adopted by the board within the nine months following publication of the  
42 resolution.

43 ~~(d)~~ ~~(e)~~ **(d)** Unless specifically stated otherwise in the resolution, the

1 authority to adopt a local option budget shall be continuous and  
2 permanent. ~~The board of any school district that is authorized to adopt a~~  
3 ~~local option budget may choose not to adopt such a budget or may adopt a~~  
4 ~~budget in an amount less than the amount authorized. If the board of any~~  
5 ~~school district whose authority to adopt a local option budget is not~~  
6 ~~continuous and permanent refrains from adopting a local option budget,~~  
7 ~~the authority of such school district to adopt a local option budget shall not~~  
8 ~~be extended by such refrainment beyond the period specified in the~~  
9 ~~resolution authorizing adoption of such budget. *The board of any school*~~  
10 ~~*district that is authorized to adopt a local option budget may choose not*~~  
11 ~~*to adopt such a budget or may adopt a budget in an amount less than the*~~  
12 ~~*amount authorized. If the board of any school district whose authority to*~~  
13 ~~*adopt a local option budget is not continuous and permanent refrains*~~  
14 ~~*from adopting a local option budget, the authority of such school district*~~  
15 ~~*to adopt a local option budget shall not be extended by such refrainment*~~  
16 ~~*beyond the period specified in the resolution authorizing adoption of*~~  
17 ~~*such budget.*~~

18 ~~(e)~~ ~~(d)~~ (e) The board of any school district may initiate procedures to  
19 renew or increase the authority to adopt a local option budget at any time  
20 during a school year after the tax levied pursuant to K.S.A. 2017 Supp. 72-  
21 5147, and amendments thereto, is certified to the county clerk under any  
22 existing authorization.

23 ~~(f)~~ ~~(e)~~ (f) (1) *Except as provided in paragraph (2), the board of any*  
24 *school district authorized to adopt a local option budget prior to July 1,*  
25 *2017, under a resolution that authorized the adoption of such budget in*  
26 *accordance with the provisions of K.S.A. 2017 Supp. 72-6471, prior to its*  
27 ~~*expiration July 1, 2017,*~~ *may continue to operate under such resolution for*  
28 *the period of time specified in the resolution if such resolution adopted a*  
29 *local option budget above the amount required in subsection (a) or may*  
30 *abandon the resolution and operate under the provisions of this section.*  
31 *Any such school district shall operate under the provisions of this section*  
32 *after the period of time specified in any previously adopted resolution has*  
33 *expired.*

34 (2) *Any resolution adopted prior to July 1, 2017, pursuant to K.S.A.*  
35 *72-6433(e)(2), prior to its repeal, that authorized the adoption of a local*  
36 *option budget and that was not subsequently submitted to and approved by*  
37 *a majority of the qualified electors of the school district voting at an*  
38 *election called and held thereon shall expire on June 30, 2018, and shall*  
39 *have no force and effect during school year 2018-2019 or any subsequent*  
40 *school year.*

41 ~~(g)~~ ~~(f)~~ (g) Any resolution adopted pursuant to this section may revoke  
42 or repeal any resolution previously adopted by the board. If the resolution  
43 does not revoke or repeal previously adopted resolutions, all resolutions

1 that are in effect shall expire on the same date. The maximum amount of  
2 the local option budget of a school district under all resolutions in effect  
3 shall not exceed the state prescribed percentage in any school year.

4 ~~(g)~~**(h)** *The board of any school district that desires to increase its*  
5 *local option budget authority for the immediately succeeding school year*  
6 *shall submit written notice of such intent to the state board by March 15 of*  
7 *the current school year. The state board shall compile all such notices and*  
8 *submit a report to the legislature on or before March 25 of each year.*

9 ~~(h)~~**(i)** (1) There is hereby established in each school district that  
10 adopts a local option budget a supplemental general fund, which shall  
11 consist of all amounts deposited therein or credited thereto according to  
12 law.

13 ~~(2) Of the moneys deposited or otherwise credited to the~~  
14 ~~supplemental general fund of a school district pursuant to K.S.A. 2017-~~  
15 ~~Supp. 72-5147, and amendments thereto, that are attributable to the local~~  
16 ~~option budget adopted pursuant to subsection (a), an amount that is~~  
17 ~~proportional to that amount of such school district's total foundation aid~~  
18 ~~attributable to the at-risk student weighting as compared to such district's~~  
19 ~~total foundation aid shall be transferred to the at-risk education fund of~~  
20 ~~such school district and shall be expended in accordance with K.S.A. 2017-~~  
21 ~~Supp. 72-5153, and amendments thereto~~

22 ~~(3)~~—Subject to the limitations imposed under ~~subsection (h)(3)-~~  
23 ~~paragraph (4) (3)~~, amounts in the supplemental general fund may be  
24 expended for any purpose for which expenditures from the general fund  
25 are authorized or may be transferred to any categorical fund of the school  
26 district. Amounts in the supplemental general fund attributable to any  
27 percentage over 25% of total foundation aid determined for the current  
28 school year may be transferred to the capital improvements fund of the  
29 school district and the capital outlay fund of the school district if such  
30 transfers are specified in the resolution authorizing the adoption of a local  
31 option budget in excess of 25%.

32 ~~(3)~~~~(4)~~ **(3)** Amounts in the supplemental general fund may not be  
33 expended for the purpose of making payments under any lease-purchase  
34 agreement involving the acquisition of land or buildings that is entered  
35 into pursuant to the provisions of K.S.A. 2017 Supp. 72-1149, and  
36 amendments thereto.

37 ~~(4)~~~~(5)~~ **(4)** (A) Except as provided in ~~subsection (h)(4) subparagraph~~  
38 ~~(B)~~, any unexpended moneys remaining in the supplemental general fund  
39 of a school district at the conclusion of any school year in which a local  
40 option budget is adopted shall be maintained in such fund.

41 (B) If the school district received supplemental state aid in the school  
42 year, the state board shall determine the ratio of the amount of  
43 supplemental general state aid received to the amount of the local option

1 budget of the school district for the school year and multiply the total  
 2 amount of the unexpended moneys remaining by such ratio. An amount  
 3 equal to the amount of the product shall be transferred to the general fund  
 4 of the school district or remitted to the state treasurer in accordance with  
 5 the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt  
 6 of any such remittance, the state treasurer shall deposit the same in the  
 7 state treasury to the credit of the state school district finance fund.

8 ~~(i) Each year, the state board shall determine the statewide average~~  
 9 ~~percentage of local option budgets legally adopted by school districts for~~  
 10 ~~the preceding school year.~~

11 ***(j) Each year, the state board shall determine the state-wide average***  
 12 ***percentage of local option budgets legally adopted by school districts for***  
 13 ***the preceding school year.***

14 ~~(j) (k)~~ The provisions of this section shall be subject to the  
 15 provisions of K.S.A. 2017 Supp. 72-5144, and amendments thereto.

16 ~~(k) (l)~~ As used in this section:

17 ~~(l) "Authorized to adopt a local option budget" means that a school~~  
 18 ~~district has adopted a resolution pursuant to subsection (e).~~

19 ***(1) "Authorized to adopt a local option budget" means that a***  
 20 ***school district has adopted a resolution pursuant to subsection (c).***

21 ~~(2) (1)~~ ***(2)*** "State prescribed percentage" means 33% of the total  
 22 foundation aid of the school district in the current school year.

23 ~~(3) (2)~~ ***(3)*** "Total foundation aid" means the same as such term is  
 24 defined in K.S.A. 2017 Supp. 72-5132, and amendments thereto.

25 Sec. 2. K.S.A. 2017 Supp. 72-5145 is hereby amended to read as  
 26 follows: 72-5145. (a) In each school year, each school district that has  
 27 adopted a local option budget is eligible to receive supplemental state aid.  
 28 Except as provided by K.S.A. 2017 Supp. 72-5146, and amendments  
 29 thereto, supplemental state aid shall be determined by the state board as  
 30 provided in subsection (b).

31 (b) The state board shall:

32 ~~(1) (A) For school year 2017-2018, determine the amount of the~~  
 33 ~~assessed valuation per student in the preceding school year of each school~~  
 34 ~~district; and~~

35 ~~(B) for school year 2018-2019 and each school year thereafter,~~  
 36 Determine the average assessed valuation per student of each school  
 37 district by adding the assessed valuation per student for each of the three  
 38 immediately preceding school years and dividing the resulting sum by  
 39 three;

40 (2) rank the school districts from low to high on the basis of the  
 41 amounts of assessed valuation per student determined under subsection (b)  
 42 (1);

43 (3) identify the amount of the assessed valuation per student located

1 at the 81.2 percentile of the amounts ranked under subsection (b)(2);

2 (4) divide the assessed valuation per student of the school district as  
3 determined under subsection (b)(1) by the amount identified under  
4 subsection (b)(3); and

5 (5) (A) if the quotient obtained under subsection (b)(4) equals or  
6 exceeds one, the school district shall not receive supplemental state aid; or

7 (B) if the quotient obtained under subsection (b)(4) is less than one,  
8 subtract the quotient obtained under subsection (b)(4) from one, and  
9 multiply the difference by the amount of the local option budget of the  
10 school district ~~for the immediately preceding school year~~. The resulting  
11 product is the amount of supplemental state aid the school district is to  
12 receive for the school year.

13 (c) Payments of supplemental state aid shall be distributed to school  
14 districts on the dates prescribed by the state board. The state board shall  
15 certify to the director of accounts and reports the amount due each school  
16 district, and the director of accounts and reports shall draw a warrant on  
17 the state treasurer payable to the treasurer of the school district. Upon  
18 receipt of the warrant, the treasurer of the school district shall credit the  
19 amount thereof to the supplemental general fund of the school district to  
20 be used for the purposes of such fund.

21 (d) For the purposes of determining the total amount of state moneys  
22 paid to school districts, all moneys appropriated as supplemental state aid  
23 shall be deemed to be state moneys for educational and support services  
24 for school districts.

25 ***Sec. 3. K.S.A. 2017 Supp. 72-5151 is hereby amended to read as***  
26 ***follows: 72-5151. (a) The at-risk student weighting of each school***  
27 ***district shall be determined by the state board as follows:***

28 ***(1) Determine the number of at-risk students included in the***  
29 ***enrollment of the school district; and***

30 ~~(2) for a school district with an enrollment that consists of 10% or~~  
31 ~~more at-risk students, multiply the number determined under subsection~~  
32 ***(a)(1) by 0.484. The resulting sum is the at-risk student weighting of the***  
33 ***school district; or***

34 ~~(3) for a school district with an enrollment that consists of less than~~  
35 ~~10% at-risk students, multiply the number of students equal to 10% of~~  
36 ~~such school district's enrollment by 0.484. The resulting sum is the at-risk~~  
37 ~~student weighting of the school district. A school district whose at-risk~~  
38 ~~student weighting is determined pursuant to this paragraph shall submit a~~  
39 ~~report to the state board in such form and manner as required by the state~~  
40 ~~board that identifies those students enrolled in such school district who are~~  
41 ~~receiving at-risk program services and the criteria each such student~~  
42 ~~satisfies in order to receive at-risk program services. The state board shall~~  
43 ~~adopt rules and regulations that establish the criteria for eligibility for at-~~

1 risk program services. The provisions of this paragraph shall only apply to  
2 those school districts that offer instruction in kindergarten and grades one  
3 through 12.

4 *(b) Except as provided in subsection (b)(4), the high-density at-risk  
5 student weighting of each school district shall be determined by the state  
6 board as follows:*

7 *(1) (A) If the enrollment of the school district is at least 35% at-risk  
8 students, but less than 50% at-risk students:*

9 *(i) Subtract 35% from the percentage of at-risk students included in  
10 the enrollment of the school district;*

11 *(ii) multiply the difference determined under subsection (b)(1)(A)(i)  
12 by 0.7; and*

13 *(iii) multiply the product determined under subsection (b)(1)(A)(ii)  
14 by the number of at-risk students included in the enrollment of the  
15 school district; or*

16 *(B) if the enrollment of the school district is 50% or more at-risk  
17 students, multiply the number of at-risk students included in the  
18 enrollment of the school district by 0.105; or*

19 *(2) (A) if the enrollment of a school in the school district is at least  
20 35% at-risk students, but less than 50% at-risk students:*

21 *(i) Subtract 35% from the percentage of at-risk students included in  
22 the enrollment of such school;*

23 *(ii) multiply the difference determined under subsection (b)(2)(A)(i)  
24 by 0.7; and*

25 *(iii) multiply the product determined under subsection (b)(2)(A)(ii)  
26 by the number of at-risk students included in the enrollment of such  
27 school; or*

28 *(B) if the enrollment of a school in the school district is 50% or  
29 more at-risk students, multiply the number of at-risk students included  
30 in the enrollment of such school by 0.105; and*

31 *(C) add the products determined under subsections (b)(2)(A)(iii)  
32 and (b)(2)(B) for each such school in the school district, respectively.*

33 *(3) The high-density at-risk weighting of the school district shall be  
34 the greater of the product determined under subsection (b)(1) or the sum  
35 determined under subsection (b)(2)(C).*

36 *(4) Commencing in school year 2018-2019, school districts that  
37 qualify to receive the high-density at-risk weighting pursuant to this  
38 section shall spend any money attributable to the school district's high-  
39 density at-risk weighting on the at-risk best practices developed by the  
40 state board pursuant to K.S.A. 2017 Supp. 72-5153(d), and amendments  
41 thereto. If a school district that qualifies for the high-density at-risk  
42 weighting does not spend such money on such best practices, the state  
43 board shall notify the school district that it shall either spend such*

1 *money on such best practices or shall show improvement within five*  
2 *years of notification. Improvement shall include, but not be limited to,*  
3 *the following: (A) The percentage of students at grade level on state*  
4 *math and English language arts assessments; (B) the percentage of*  
5 *students that are college and career ready on state math and English*  
6 *language arts assessments; (C) the average composite ACT score; or (D)*  
7 *the four-year graduation rate. If a school district does not spend such*  
8 *money on such best practices and does not show improvement within*  
9 *five years, the school district shall not qualify to receive the high-density*  
10 *at-risk weighting in the succeeding school year.*

11 *(5) The provisions of this subsection shall expire on July 1, 2019.*

12 *Sec. 4. K.S.A. 2017 Supp. 72-53,113 is hereby amended to read as*  
13 *follows: 72-53,113. (a) The board of education of any school district may*  
14 *make an annual tax levy at a mill rate not to exceed the statutorily*  
15 *prescribed mill rate upon the taxable tangible property in the school*  
16 *district for the purposes specified in this act and, with respect to any*  
17 *redevelopment district established prior to July 1, 2017, pursuant to*  
18 *K.S.A. 12-1771, and amendments thereto, for the purpose of paying a*  
19 *portion of the principal and interest on bonds issued by cities under the*  
20 *authority of K.S.A. 12-1774, and amendments thereto, for the financing*  
21 *of redevelopment projects upon property located within the school*  
22 *district. No levy shall be made under this act until a resolution is adopted*  
23 *by the board of education in the following form:*

24 *Unified School District No. \_\_\_\_\_, \_\_\_\_\_ County, Kansas.*

25 **RESOLUTION**

26 ***Be It Resolved that:***

27 *The above-named school board shall be authorized to make an*  
28 *annual tax levy in an amount not to exceed \_\_\_\_\_ mills upon the*  
29 *taxable tangible property in the school district for the purpose of*  
30 *acquisition, construction, reconstruction, repair, remodeling, additions*  
31 *to, furnishing, maintaining and equipping of school district property and*  
32 *equipment necessary for school district purposes, including: (1)*  
33 *Computer software; (2) performance uniforms; (3) housing and*  
34 *boarding pupils enrolled in an area vocational school operated under*  
35 *the board; (4) architectural expenses; (5) building sites; (6) undertaking*  
36 *and maintenance of asbestos control projects; (7) school buses; and (8)*  
37 *utility expenses; (9) property and casualty insurance; and (10) other fixed*  
38 *assets, and with respect to any redevelopment district established prior to*  
39 *July 1, 2017, pursuant to K.S.A. 12-1771, and amendments thereto, for*  
40 *the purpose of paying a portion of the principal and interest on bonds*  
41 *issued by cities under the authority of K.S.A. 12-1774, and amendments*  
42 *thereto, for the financing of redevelopment projects upon property*  
43 *located within the school district. The tax levy authorized by this*



1 *resolution may be made, unless a petition in opposition to the same,*  
 2 *signed by not less than 10% of the qualified electors of the school*  
 3 *district, is filed with the county election officer of the home county of the*  
 4 *school district within 40 calendar days after the last publication of this*  
 5 *resolution. In the event a petition is filed, the county election officer*  
 6 *shall submit the question of whether the tax levy shall be authorized to*  
 7 *the electors in the school district at an election called for that purpose or*  
 8 *at the next general election, as is specified by the board of education of*  
 9 *the above school district.*

10 **CERTIFICATE**

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

14 \_\_\_\_\_  
 15 *Clerk of the board of education.*

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

30 *(b) As used in this act:*

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

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

42 *(3) "asbestos control project" means any activity which is*  
 43 *necessary or incidental to the control of asbestos-containing material in*

1 *buildings of school districts and includes, but not by way of limitation,*  
2 *any activity undertaken for the removal or encapsulation of asbestos-*  
3 *containing material, for any remodeling, renovation, replacement,*  
4 *rehabilitation or other restoration necessitated by such removal or*  
5 *encapsulation, for conducting inspections, reinspections and periodic*  
6 *surveillance of buildings, performing response actions, and developing,*  
7 *implementing and updating operations and maintenance programs and*  
8 *management plans;*

9 *(4) "asbestos" means the asbestiform varieties of chrysotile*  
10 *(serpentine), crocidolite (riebeckite), amosite (cummingtonitegrunerite),*  
11 *anthophyllite, tremolite, and actinolite; and*

12 *(5) "asbestos-containing material" means any material or product*  
13 *which contains more than 1% asbestos.*

14 *Sec. 5. K.S.A. 2017 Supp. 72-53,116 is hereby amended to read as*  
15 *follows: 72-53,116. (a) Any moneys in the capital outlay fund of any*  
16 *school district and any moneys received from issuance of bonds under*  
17 *K.S.A. 2017 Supp. 72-53,117 or 72-53,122, and amendments thereto,*  
18 *may be used for the purpose of the acquisition, construction,*  
19 *reconstruction, repair, remodeling, additions to, furnishing, maintaining*  
20 *and equipping of school district property and equipment necessary for*  
21 *school district purposes, including: (1) Computer software; (2)*  
22 *performance uniforms; (3) housing and boarding pupils enrolled in an*  
23 *area vocational school operated under the board of education; (4)*  
24 *architectural expenses; (5) building sites; (6) undertaking and*  
25 *maintenance of asbestos control projects; (7) school buses; and (8)-utility*  
26 *expenses; (9) property and casualty insurance; and (10) other fixed assets.*

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

37 *Sec. ~~3~~ 6. K.S.A. 2017 Supp. 72-5143 ~~and~~, 72-5145, 72-5151, 72-*  
38 *53,113 and 72-53,116 are hereby repealed.*

39 *Sec. ~~4~~ 7. This act shall take effect and be in force from and after its*  
40 *publication in the Kansas register.*