Session of 2004

## **HOUSE BILL No. 2630**

By Representatives Merrick, Judy Morrison and Patterson

1-28

AN ACT relating to education; concerning local option budgets; amending K.S.A. 72-6433 and **72-6441 and K.S.A. 2003 Supp. 72-6407** and repealing the existing sections.

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

Section 1. K.S.A. 72-6433 is hereby amended to read as follows: 72-6433. (a) (1) The board of any district may adopt a local option budget in each school year in an amount not to exceed an amount equal to the district prescribed percentage of the amount of state financial aid determined for the district in the school year. As used in this section, "district prescribed percentage" means:

- (A) For any district that was authorized to adopt and that adopted a local option budget in the 1996-97 school year and to which the provisions of K.S.A. 72-6444, and amendments thereto, do not apply in the current school year, in the 2001-02 2004-05 school year and in each school year thereafter, a percentage that is equal to 80% of the percentage specified in the resolution under which the district was authorized to adopt a local option budget in the 1996-97 school year;
- (B) for any district that was authorized to adopt and that adopted a local option budget in the 1996-97 school year and to which the provisions of K.S.A. 72-6444, and amendments thereto, apply in the current school year, a percentage in the  $\frac{2001-02}{2004-05}$  school year and each school year thereafter that is equal to the sum of the percentage of the amount of state financial aid the district was authorized to budget in the preceding school year and the percentage computed for the district by the state board under the provisions of K.S.A. 72-6444, and amendments thereto;
- (C) for any district that was not authorized to adopt a local option budget in the 1996-97 school year and to which the provisions of K.S.A. 72-6444, and amendments thereto, apply in the current school year, a percentage in the 2001-02 2004-05 school year and each school year thereafter that is equal to the sum of the percentage of the amount of state financial aid the district was authorized to budget in the preceding school year and the percentage computed for the district by the state board under the provisions of K.S.A. 72-6444, and amendments thereto;

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(D) for any district to which the provisions of K.S.A. 72-6444, and 1 2 amendments thereto, applied in the 1997-98 school year and to which 3 the provisions of K.S.A. 72-6444, and amendments thereto, do not apply 4 in the current school year because an increase in the amount budgeted 5 by the district in its local option budget as authorized by a resolution 6 adopted under the provisions of subsection (b) causes the actual amount 7 per pupil budgeted by the district in the preceding school year as deter-8 mined for the district under provision (1) of subsection (a) of K.S.A. 72-9 6444, and amendments thereto, to equal or exceed the average amount 10 per pupil of general fund budgets and local option budgets computed by 11 the state board under whichever of the provisions (7) through (10) of 12 subsection (a) of K.S.A. 72-6444, and amendments thereto, is applicable 13 to the district's enrollment group, a percentage that is equal to the per-14 centage of the amount of state financial aid the district was authorized to 15 budget in the preceding school year if the resolution authorized the dis-16 trict to increase its local option budget on a continuous and permanent 17 basis. If the resolution that authorized the district to increase its local 18 option budget specified a definite period of time for which the district 19 would retain its authority to increase the local option budget and such 20 authority lapses at the conclusion of such period and is not renewed, the 21 term district prescribed percentage means a percentage that is equal to 22 the percentage of the amount of state financial aid the district was au-23 thorized to budget in the preceding school year less the percentage of 24 increase that was authorized by the resolution unless the loss of the per-25 centage of increase that was authorized by the resolution would cause the 26 actual amount per pupil budgeted by the district to be less than the av-27 erage amount per pupil of general fund budgets and local option budgets 28 computed by the state board under whichever of the provisions (7) 29 through (10) of subsection (a) of K.S.A. 72-6444, and amendments 30 thereto, is applicable to the district's enrollment group, in which case, the 31 term district prescribed percentage means a percentage that is equal to 32 the percentage of the amount of state financial aid the district was au-33 thorized to budget in the preceding school year less the percentage of 34 increase that was authorized by the resolution plus a percentage which 35 shall be computed for the district by the state board in accordance with 36 the provisions of K.S.A. 72-6444, and amendments thereto, except that, 37 in making the determination of the actual amount per pupil budgeted by 38 the district in the preceding school year, the state board shall exclude the 39 percentage of increase that was authorized by the resolution. 40

(2) (A) Subject to the provisions of subpart (B), the adoption of a local option budget under authority of this subsection shall require a majority vote of the members of the board and shall require no other procedure, authorization or approval.

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1 (B) In lieu of utilizing the authority granted by subpart (A) for adop-2 tion of a local option budget, the board of a district may pass a resolution 3 authorizing adoption of such a budget and publish such resolution once 4 in a newspaper having general circulation in the district. The resolution 5 shall be published in substantial compliance with the following form: 6 Unified School District No. \_\_\_\_ 7 County, Kansas. 8 RESOLUTION 9 Be It Resolved that: 10 The board of education of the above-named school district shall be authorized to adopt 11 a local option budget in each school year for a period of time not to exceed \_\_\_\_\_\_years 12 in an amount not to exceed \_\_\_\_\_\_\_% of the amount of state financial aid determined 13 for the current school year. The local option budget authorized by this resolution may be 14 adopted, unless a petition in opposition to the same, signed by not less than 5% of the 15 qualified electors of the school district, is filed with the county election officer of the home 16 county of the school district within 30 days after publication of this resolution. In the event 17 a petition is filed, the county election officer shall submit the question of whether adoption 18 of the local option budget shall be authorized to the electors of the school district at an 19 election called for the purpose or at the next general election, as is specified by the board 20 of education of the school district. 21 CERTIFICATE 22 This is to certify that the above resolution was duly adopted by the board of education 23 of Unified School District No. \_\_\_\_\_, \_\_\_\_ 24 the \_\_\_\_\_ day of \_ 25

Clerk of the board of education.

All of the blanks in the resolution shall be appropriately filled. The blank preceding the word "years" shall be filled with a specific number, and the blank preceding the percentage symbol shall be filled with a specific number. No word shall be inserted in either of the blanks. The percentage specified in the resolution shall not exceed the district prescribed percentage. The resolution shall be published once in a newspaper having general circulation in the school district. If no petition as specified above is filed in accordance with the provisions of the resolution, the board may adopt a local option budget. If a petition is filed as provided in the resolution, the board may notify the county election officer of the date of an election to be held to submit the question of whether adoption of a local option budget shall be authorized. If the board fails to notify the county election officer within 30 days after a petition is filed, the resolution shall be deemed abandoned and no like resolution shall be adopted by the board within the nine months following publication of the resolution. If any district is authorized to adopt a local option budget under this subpart, but the board of such district chooses, in any school

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year, not to adopt such a budget or chooses, in any school year, to adopt 1 2 such budget in an amount less than the amount of the district prescribed 3 percentage of the amount of state financial aid in any school year, such 4 board of education may so choose. If the board of any district refrains 5 from adopting a local option budget in any one or more school years or 6 refrains from budgeting the total amount authorized for any one or more 7 school years, the authority of such district to adopt a local option budget 8 shall not be extended by such refrainment beyond the period specified 9 in the resolution authorizing adoption of such budget, nor shall the 10 amount authorized to be budgeted in any succeeding school year be in-11 creased by such refrainment. Whenever an initial resolution has been 12 adopted under this subpart, and such resolution specified a lesser per-13 centage than the district prescribed percentage, the board of the district may adopt one or more subsequent resolutions under the same procedure 14 15 as provided for the initial resolution and subject to the same conditions, 16 and shall be authorized to increase the percentage as specified in any 17 such subsequent resolution for the remainder of the period of time spec-18 ified in the initial resolution. Any percentage specified in a subsequent 19 resolution or in subsequent resolutions shall be limited so that the sum 20 of the percentage authorized in the initial resolution and the percentage 21 authorized in the subsequent resolution or in subsequent resolutions is 22 not in excess of the district prescribed percentage in any school year. The 23 board of any district that has been authorized to adopt a local option 24 budget under this subpart and levied a tax under authority of K.S.A. 72-25 6435, and amendments thereto, may initiate, at any time after the final 26 levy is certified to the county clerk under any current authorization, pro-27 cedures to renew its authority to adopt a local option budget in the man-28 ner specified in this subpart or may utilize the authority granted by sub-29 part (A). As used in this subpart, the term "authorized to adopt a local 30 option budget" means that a district has adopted a resolution under this 31 subpart, has published the same, and either that the resolution was not 32 protested or that it was protested and an election was held by which the 33 adoption of a local option budget was approved. 34

- (3) The provisions of this subsection are subject to the provisions of subsections (b) and (c).
- (b) The provisions of this subsection (b) shall be subject to the provisions of K.S.A. 72-6433a, and amendments thereto.
- (1) The board of any district that adopts a local option budget under subsection (a) may increase the amount of such budget in each school year in an amount which together with the percentage of the amount of state financial aid budgeted under subsection (a) does not exceed the state prescribed percentage of the amount of state financial aid determined for the district in the school year if the board of the district determines that

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an increase in such budget would be in the best interests of the district.

- (2) No district may increase a local option budget under authority of this subsection until: (A) A resolution authorizing such an increase is passed by the board and published once in a newspaper having general circulation in the district; or (B) the question of whether the board shall be authorized to increase the local option budget has been submitted to and approved by the qualified electors of the district at a special election called for the purpose. Any such election shall be noticed, called and held in the manner provided by K.S.A. 10-120, and amendments thereto, for the noticing, calling and holding of elections upon the question of issuing bonds under the general bond law. The notice of such election shall state the purpose for and time of the election, and the ballot shall be designed with the guestion of whether the board of education of the district shall be continuously and permanently authorized to increase the local option budget of the district in each school year by a percentage which together with the percentage of the amount of state financial aid budgeted under subsection (a) does not exceed the state prescribed percentage in any school year. If a majority of the qualified electors voting at the election approve authorization of the board to increase the local option budget, the board shall have such authority. If a majority of the qualified electors voting at the election are opposed to authorization of the board to increase the local option budget, the board shall not have such authority and no like question shall be submitted to the qualified electors of the district within the nine months following the election.
- (3) (A) Subject to the provisions of subpart (B), a resolution authorizing an increase in the local option budget of a district shall state that the board of education of the district shall be authorized to increase the local option budget of the district in each school year in an amount not \_% of the amount of state financial aid determined for the current school year and that the percentage of increase may be reduced so that the sum of the percentage of the amount of state financial aid budgeted under subsection (a) and the percentage of increase specified in the resolution does not exceed the state prescribed percentage in any school year. The blank preceding the percentage symbol shall be filled with a specific number. No word shall be inserted in the blank. The resolution shall specify a definite period of time for which the board shall be authorized to increase the local option budget and such period of time shall be expressed by the specific number of school years for which the board shall retain its authority to increase the local option budget. No word shall be used to express the number of years for which the board shall be authorized to increase the local option budget.
- (B) In lieu of the requirements of subpart (A) and at the discretion of the board, a resolution authorizing an increase in the local option

budget of a district may state that the board of education of the district shall be continuously and permanently authorized to increase the local option budget of the district in each school year by a percentage which together with the percentage of the amount of state financial aid budgeted under subsection (a) does not exceed the state prescribed percentage in any school year.

- (4) A resolution authorizing an increase in the local option budget of a district shall state that the amount of the local option budget may be increased as authorized by the resolution unless a petition in opposition to such increase, signed by not less than 5% of the qualified electors of the school district, is filed with the county election officer of the home county of the school district within 30 days after publication. If no petition is filed in accordance with the provisions of the resolution, the board is authorized to increase the local option budget of the district. If a petition is filed as provided in the resolution, the board may notify the county election officer of the date of an election to be held to submit the question of whether the board shall be authorized to increase the local option budget of the district. If the board fails to notify the county election officer within 30 days after a petition is filed, the resolution shall be deemed abandoned and no like resolution shall be adopted by the board within the nine months following publication of the resolution.
- (5) The requirements of provision (2) do not apply to any district that is continuously and permanently authorized to increase the local option budget of the district. An increase in the amount of a local option budget by such a district shall require a majority vote of the members of the board and shall require no other procedure, authorization or approval.
- (6) If any district is authorized to increase a local option budget, but the board of such district chooses, in any school year, not to adopt or increase such budget or chooses, in any school year, to adopt or increase such budget in an amount less than the amount authorized, such board of education may so choose. If the board of any district refrains from adopting or increasing a local option budget in any one or more school years or refrains from budgeting the total amount authorized for any one or more school years, the amount authorized to be budgeted in any succeeding school year shall not be increased by such refrainment, nor shall the authority of the district to increase its local option budget be extended by such refrainment beyond the period of time specified in the resolution authorizing an increase in the local option budget if the resolution specified such a period of time.
- (7) Whenever an initial resolution has been adopted under this subsection, and such resolution specified a percentage which together with the percentage of the amount of state financial aid budgeted under subsection (a) is less than the state prescribed percentage, the board of the

district may adopt one or more subsequent resolutions under the same procedure as provided for the initial resolution and shall be authorized to increase the percentage as specified in any such subsequent resolution. If the initial resolution specified a definite period of time for which the district is authorized to increase its local option budget, the authority to increase such budget by the percentage specified in any subsequent res-olution shall be limited to the remainder of the period of time specified in the initial resolution. Any percentage specified in a subsequent reso-lution or in subsequent resolutions shall be limited so that the sum of the percentage authorized in the initial resolution and the percentage au-thorized in the subsequent resolution or in subsequent resolutions to-gether with the percentage of the amount of state financial aid budgeted under subsection (a) is not in excess of the state prescribed percentage in any school year.

- (8) (A) Subject to the provisions of subpart (B), the board of any district that has adopted a local option budget under subsection (a), has been authorized to increase such budget under a resolution which specified a definite period of time for retention of such authorization, and has levied a tax under authority of K.S.A. 72-6435, and amendments thereto, may initiate, at any time after the final levy is certified to the county clerk under any current authorization, procedures to renew the authority to increase the local option budget subject to the conditions and in the manner specified in provisions (2) and (3) of this subsection.
- (B) The provisions of subpart (A) do not apply to the board of any district that is continuously and permanently authorized to increase the local option budget of the district.
  - (9) As used in this subsection:
- (A) "Authorized to increase a local option budget" means either that a district has held a special election under provision (2)(B) by which authority of the board to increase a local option budget was approved, or that a district has adopted a resolution under provision (2) (A), has published the same, and either that the resolution was not protested or that it was protested and an election was held by which the authority of the board to increase a local option budget was approved.
  - (B) "State prescribed percentage" means 25% 30%.
- (c) To the extent the provisions of the foregoing subsections conflict with this subsection, this subsection shall control. Any district that is authorized to adopt a local option budget in the 1997-98 school year under a resolution which authorized the adoption of such budget in accordance with the provisions of this section prior to its amendment by this act may continue to operate under such resolution for the period of time specified in the resolution or may abandon the resolution and operate under the provisions of this section as amended by this act. Any such district shall

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operate under the provisions of this section as amended by this act after the period of time specified in the resolution has expired.

- (d) (1) There is hereby established in every district that adopts a local option budget a fund which shall be called the supplemental general fund. The fund shall consist of all amounts deposited therein or credited thereto according to law.
- (2) Subject to the limitation imposed under provision (3), amounts in the supplemental general fund may be expended for any purpose for which expenditures from the general fund are authorized or may be transferred to the general fund of the district or to any program weighted fund or categorical fund of the district.
- (3) Amounts in the supplemental general fund may not be expended nor transferred to the general fund of the district for the purpose of making payments under any lease-purchase agreement involving the acquisition of land or buildings which is entered into pursuant to the provisions of K.S.A. 72-8225, and amendments thereto.
- (4) Any unexpended and unencumbered cash balance remaining in the supplemental general fund of a district at the conclusion of any school year in which a local option budget is adopted shall be disposed of as provided in this subsection. If the district did not receive supplemental general state aid in the school year and the board of the district determines that it will be necessary to adopt a local option budget in the ensuing school year, the total amount of the cash balance remaining in the supplemental general fund shall be maintained in such fund or transferred to the general fund of the district. If the board of such a district determines that it will not be necessary to adopt a local option budget in the ensuing school year, the total amount of the cash balance remaining in the supplemental general fund shall be transferred to the general fund of the district. If the district received supplemental general state aid in the school year, transferred or expended the entire amount budgeted in the local option budget for the school year, and determines that it will be necessary to adopt a local option budget in the ensuing school year, the total amount of the cash balance remaining in the supplemental general fund shall be maintained in such fund or transferred to the general fund of the district. If such a district determines that it will not be necessary to adopt a local option budget in the ensuing school year, the total amount of the cash balance remaining in the supplemental general fund shall be transferred to the general fund of the district. If the district received supplemental general state aid in the school year, did not transfer or expend the entire amount budgeted in the local option budget for the school year, and determines that it will not be necessary to adopt a local option budget in the ensuing school year, the total amount of the cash balance remaining in the supplemental general fund shall be transferred

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to the general fund of the district. If the district received supplemental general state aid in the school year, did not transfer or expend the entire amount budgeted in the local option budget for the school year, and determines that it will be necessary to adopt a local option budget in the ensuing school year, the state board shall determine the ratio of the amount of supplemental general state aid received to the amount of the local option budget of the district for the school year and multiply the total amount of the cash balance remaining in the supplemental general fund by such ratio. An amount equal to the amount of the product shall be transferred to the general fund of the district. The amount remaining in the supplemental general fund may be maintained in such fund or transferred to the general fund of the district.

Sec. 2. K.S.A. 72-6441 is hereby amended to read as follows: 72-6441. (a) (1) The board of any district to which the provisions of this subsection apply may levy an ad valorem tax on the taxable tangible property of the district each year for a period of time not to exceed two years in an amount not to exceed the amount authorized by the state board of tax appeals under this subsection for the purpose of financing the costs incurred by the state that are directly attributable to assignment of ancillary school facilities weighting to enrollment of the district. The state board of tax appeals may authorize the district to make a levy which will produce an amount that is not greater than the difference between the amount of costs directly attributable to commencing operation of one or more new school facilities and the amount that is financed from any other source provided by law for such purpose, including any amount attributable to assignment of school facilities weighting to enrollment of the district for each school year in which the district is eligible for such weighting. If the district is not eligible, or will be ineligible, for school facilities weighting in any one or more years during the two-year period for which the district is authorized to levy a tax under this subsection, the state board of tax appeals may authorize the district to make a levy, in such year or years of ineligibility, which will produce an amount that is not greater than the actual amount of costs attributable to commencing operation of the facility or facilities.

- (2) The board of tax appeals shall certify to the state board of education the amount authorized to be produced by the levy of a tax under subsection (a).
- (3) The state board of tax appeals may adopt rules and regulations necessary to properly effectuate the provisions of this subsection, including rules relating to the evidence required in support of a district's claim that the costs attributable to commencing

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operation of one or more new school facilities are in excess of the amount that is financed from any other source provided by law for such purpose.

- (4) The provisions of this subsection apply to any district that (A) commenced operation of one or more new school facilities in the school year preceding the current school year or has commenced or will commence operation of one or more new school facilities in the current school year or any or all of the foregoing, and (B) is authorized to adopt and has adopted a local option budget in an amount equal to the state prescribed percentage that is: (i) At least 25% of the amount of state financial aid determined for the district in the current school year if the new school facilities were completed, contracted for or financed by bonds issued prior to July 1, 2004; or (ii) at least 30% of the amount of state financial aid determined for the current school year if the new school facilities were completed, contracted for or financed by bonds issued on or after July 1, 2004, and (C) is experiencing extraordinary enrollment growth as determined by the state board of education.
- The board of any district that has levied an ad valorem tax on the taxable tangible property of the district each year for a period of two years under authority of subsection (a) may continue to levy such tax under authority of this subsection each year for an additional period of time not to exceed three years in an amount not to exceed the amount computed by the state board of education as provided in this subsection if the board of the district determines that the costs attributable to commencing operation of one or more new school facilities are significantly greater than the costs attributable to the operation of other school facilities in the district. The tax authorized under this subsection may be levied at a rate which will produce an amount that is not greater than the amount computed by the state board of education as provided in this subsection. In computing such amount, the state board shall (1) determine the amount produced by the tax levied by the district under authority of subsection (a) in the second year for which such tax was levied and add to such amount the amount of general state aid directly attributable to school facilities weighting that was received by the district in the same year, and (2) compute 75% of the amount of the sum obtained under (1), which computed amount is the amount the district may levy in the first year of the three-year period for which the district may levy a tax under authority of this subsection, and (3) compute 50% of the amount of the sum obtained under (1), which computed amount is the amount the district may levy in the second year of the three-year period

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for which the district may levy a tax under authority of this subsection, and (4) compute 25% of the amount of the sum obtained under (1), which computed amount is the amount the district may levy in the third year of the three-year period for which the district may levy a tax under authority of this subsection.

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

Sec. 3. K.S.A. 2003 Supp. 72-6407 is hereby amended to read as follows: 72-6407. (a) "Pupil" means any person who is regularly enrolled in a district and attending kindergarten or any of the grades one through 12 maintained by the district or who is regularly enrolled in a district and attending kindergarten or any of the grades one through 12 in another district in accordance with an agreement entered into under authority of K.S.A. 72-8233, and amendments thereto, or who is regularly enrolled in a district and attending special education services provided for preschool-aged exceptional children by the district. Except as otherwise provided in this subsection, a pupil in attendance full time shall be counted as one pupil. A pupil in attendance part time shall be counted as that proportion of one pupil (to the nearest 1/10) that the pupil's attendance bears to full-time attendance. A pupil attending kindergarten shall be counted as ½ pupil. A pupil enrolled in and attending an institution of postsecondary education which is authorized under the laws of this state to award academic degrees shall be counted as one pupil if the pupil's postsecondary education enrollment and attendance together with the pupil's attendance in either of the grades 11 or 12 is at least 5% time, otherwise the pupil shall be counted as that proportion of one pupil (to the nearest 1/10) that the total time of the pupil's postsecondary education attendance and attendance in grade 11 or 12, as applicable, bears to full-time attendance. A pupil enrolled in and attending an area vocational school, area vocational-technical school or approved vocational education program shall be counted as one pupil if the pupil's vocational education enrollment and attendance together with the pupil's attendance in any of grades nine through 12 is at least 5% time, otherwise the pupil shall be counted as that proportion of one pupil (to the nearest 1/10) that the total time of the pupil's vocational education attendance and attendance in any of grades nine through 12 bears to full-time attendance. A pupil

enrolled in a district and attending special education and related services, except special education and related services for pre-school-aged exceptional children, provided for by the district shall be counted as one pupil. A pupil enrolled in a district and attending special education and related services for preschool-aged excep-tional children provided for by the district shall be counted as ½ pupil. A preschool-aged at-risk pupil enrolled in a district and re-ceiving services under an approved at-risk pupil assistance plan maintained by the district shall be counted as ½ pupil. A pupil in the custody of the secretary of social and rehabilitation services and enrolled in unified school district No. 259, Sedgwick county, Kansas, but housed, maintained, and receiving educational serv-ices at the Judge James V. Riddel Boys Ranch, shall be counted as two pupils. A pupil residing at the Flint Hills job corps center shall not be counted. A pupil confined in and receiving educational serv-ices provided for by a district at a juvenile detention facility shall not be counted. A pupil enrolled in a district but housed, main-tained, and receiving educational services at a state institution shall not be counted.

- (b) "Preschool-aged exceptional children" means exceptional children, except gifted children, who have attained the age of three years but are under the age of eligibility for attendance at kindergarten.
- (c) "At-risk pupils" means pupils who are eligible for free meals under the national school lunch act and who are enrolled in a district which maintains an approved at-risk pupil assistance plan.
- (d) "Preschool-aged at-risk pupil" means an at-risk pupil who has attained the age of four years, is under the age of eligibility for attendance at kindergarten, and has been selected by the state board in accordance with guidelines consonant with guidelines governing the selection of pupils for participation in head start programs. The state board shall select not more than 5,500 preschool-aged at-risk pupils to be counted in any school year.
- (e) "Enrollment" means: (1) For districts scheduling the school days or school hours of the school term on a trimestral or quarterly basis, the number of pupils regularly enrolled in the district on September 20 plus the number of pupils regularly enrolled in the district on February 20 less the number of pupils regularly enrolled on February 20 who were counted in the enrollment of the district on September 20; and for districts not specified in this clause (1), the number of pupils regularly enrolled in the district on September 20; (2) if enrollment in a district in any school year

has decreased from enrollment in the preceding school year, enrollment of the district in the current school year means whichever is the greater of (A) enrollment in the preceding school year minus enrollment in such school year of preschool-aged at-risk pupils, if any such pupils were enrolled, plus enrollment in the current school year of preschool-aged at-risk pupils, if any such pupils are enrolled, or (B) the sum of enrollment in the current school year of preschool-aged at-risk pupils, if any such pupils are enrolled and the average (mean) of the sum of (i) enrollment of the district in the current school year minus enrollment in such school year of preschool-aged at-risk pupils, if any such pupils are enrolled and (ii) enrollment in the preceding school year minus enrollment in such school year of preschool-aged at-risk pupils, if any such pupils were enrolled and (iii) enrollment in the school year next preceding the preceding school year minus enrollment in such school year of preschool-aged at-risk pupils, if any such pupils were enrolled; or (3) the number of pupils as determined under K.S.A. 72-6447, and amendments thereto.

- (f) "Adjusted enrollment" means enrollment adjusted by adding at-risk pupil weighting, program weighting, low enrollment weighting, if any, correlation weighting, if any, school facilities weighting, if any, ancillary school facilities weighting, if any, special education and related services weighting, and transportation weighting to enrollment.
- (g) "At-risk pupil weighting" means an addend component assigned to enrollment of districts on the basis of enrollment of atrisk pupils.
- (h) "Program weighting" means an addend component assigned to enrollment of districts on the basis of pupil attendance in educational programs which differ in cost from regular educational programs.
- (i) "Low enrollment weighting" means an addend component assigned to enrollment of districts having under 1,725 enrollment on the basis of costs attributable to maintenance of educational programs by such districts in comparison with costs attributable to maintenance of educational programs by districts having 1,725 or over enrollment.
- (j) "School facilities weighting" means an addend component assigned to enrollment of districts on the basis of costs attributable to commencing operation of new school facilities. School facilities weighting may be assigned to enrollment of a district only if the district has adopted a local option budget and budgeted therein the total amount authorized for the school year in an amount that is: (1) At

least 25% of the amount of state financial aid determined for the district in the current school year if the new school facilities were completed, contracted for or financed by bonds issued prior to July 1, 2004; or (2) at least 30% of the amount of state financial aid determined for the current school year if the new school facilities were completed, contracted for or financed by bonds issued on or after July 1, 2004. School facilities weighting may be assigned to enrollment of the district only in the school year in which operation of a new school facility is com-menced and in the next succeeding school year.

- (k) "Transportation weighting" means an addend component assigned to enrollment of districts on the basis of costs attributable to the provision or furnishing of transportation.
- (l) "Correlation weighting" means an addend component assigned to enrollment of districts having 1,725 or over enrollment on the basis of costs attributable to maintenance of educational programs by such districts as a correlate to low enrollment weighting assigned to enrollment of districts having under 1,725 enrollment.
- (m) "Ancillary school facilities weighting" means an addend component assigned to enrollment of districts to which the provisions of K.S.A. 72-6441, and amendments thereto, apply on the basis of costs attributable to commencing operation of new school facilities. Ancillary school facilities weighting may be assigned to enrollment of a district only if the district has levied a tax under authority of K.S.A. 72-6441, and amendments thereto, and remitted the proceeds from such tax to the state treasurer. Ancillary school facilities weighting is in addition to assignment of school facilities weighting to enrollment of any district eligible for such weighting.
- (n) "Juvenile detention facility" means: (1) Any secure public or private facility which is used for the lawful custody of accused or adjudicated juvenile offenders and which shall not be a jail;
- (2) any level VI treatment facility licensed by the Kansas department of health and environment which is a psychiatric residential treatment facility for individuals under the age of 21 which conforms with the regulations of the centers for medicare/medicaid services and the joint commission on accreditation of health care organizations governing such facilities; and
- (3) the Forbes Juvenile Attention Facility, the Sappa Valley
  Youth Ranch of Oberlin, Salvation Army/Koch Center Youth Services, the Clarence M. Kelley Youth Center, the Clarence M. Kelley
  Transitional Living Center, Trego County Secure Care Center, St.
  Francis Academy at Atchison, St. Francis Academy at Ellsworth,

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- St. Francis Academy at Salina, St. Francis Center at Salina, King's
  Achievement Center, and Liberty Juvenile Services and Treatment.
  - (o) "Special education and related services weighting" means an addend component assigned to enrollment of districts on the basis of costs attributable to provision of special education and related services for pupils determined to be exceptional children.
- 8 Sec. <del>2.</del> **4.** K.S.A. 72-6433 is and **72-6441** and **K.S.A. 2003 Supp.** 9 **72-6407** are hereby repealed.
- Sec. 3. 5. This act shall take effect and be in force from and after its publication in the statute book.