

HOUSE BILL No. 2807

By Committee on Education

2-10

AN ACT relating to school finance; amending K.S.A. 72-979, 72-6405, 72-6408, 72-6441 and 72-8190 and K.S.A. 2003 Supp. 10-1116a, 72-6407, 72-6417, 72-6428, 72-6431 and 72-8251 and repealing the existing sections; also repealing K.S.A. 72-6410, 72-6411, 72-6412, 72-6413, 72-6414, 72-6415, 72-6416, 72-6421, 72-6422, 72-6433, 72-6433b, 72-6435, 72-6442, 72-6443, 72-6444 and 72-9509 and K.S.A. 2003 Supp. 72-6425, 72-6434 and 72-9609.

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

New Section 1. As used in this act:

- (a) "Base year" means the 2004-2005 school year.
- (b) "Budget authority" means the statewide assessed valuation per pupil factor times the current mill levy multiplied by the enrollment.
- (c) "Changes to the initial levy" means the difference between a district's current mill levy and the initial mill levy.
- (d) "Current mill levy" means the tax rate assessed for school district operating purposes for the current school year, excluding the levy authorized by K.S.A. 72-6441, and amendments thereto.
- (e) "Enrollment" means enrollment as defined by K.S.A. 2003 Supp. 72-6407 and amendments thereto.
- (f) "Hold harmless amount" means a positive amount computed for the school year 2004-2005 in accordance with the following formula:
The initial budget amount minus [(the initial mill levy times the district's assessed valuation for the current year) divided by (the district's four-year average assessed valuation per pupil divided by the four-year average 95th percentile assessed valuation per pupil)].
- (g) "Initial budget amount" means the weighted full-time equivalent per pupil number for the 2003-2004 school year, adjusted for changes in enrollment for the 2004-2005 school year, reduced by the amount of ancillary facilities weighting funding and increased by the average ancillary facilities weighting based upon school years 2003-04 and 2004-05, times \$3,890 multiplied by the sum of one plus the local option budget percentage for the 2003-2004 school year less the amount of special education aid included.
- (h) "Initial mill levy" means the sum of the levies for the general fund

1 and the supplemental general fund for the 2002-2003 school year.

2 (i) "Mathematics proficiency rate for a district" means the number
3 of students in a district meeting mathematics proficiency standards for
4 the preceding year as determined by the state board of education, divided
5 by the number of students tested in the district for the preceding year.

6 (j) "Mathematics proficiency rate for the state" means the average of
7 all mathematics proficiency rates for all districts for the preceding year
8 as determined by the state board of education.

9 (k) "Reading proficiency rate for a district" means the number of
10 students in a district meeting proficiency standards for the preceding year,
11 as determined by the state board of education, divided by the number of
12 students tested in the district for the preceding year.

13 (l) "Reading proficiency rate for the state" means the average of all
14 reading proficiency rates for all districts for the preceding year, as deter-
15 mined by the state board of education.

16 (m) "Statewide assessed valuation per pupil factor" is determined as
17 follows:

18 (1) The 95th percentile assessed valuation per pupil as determined
19 for the current year and three preceding years.

20 (2) The average of the four percentiles is the statewide assessed val-
21 uation per pupil factor.

22 (3) The statewide assessed valuation per pupil factor shall be the
23 greater of the preceding year factor or the calculated average.

24 New Sec. 2. (a) Subject to the provisions of subsections (b), (c) and
25 (d), the formula for general state aid for school districts is as follows:

26 The district's budget authority minus (the district's assessed valuation
27 times the district's current mill levy).

28 (b) If a district's general fund balance exceeds 10% of the budgeted
29 expenditures for the succeeding year, the excess balance shall be sub-
30 tracted from the general state aid allocation for the subsequent year.

31 (c) If the appropriations in any year are insufficient to fund the for-
32 mula set forth in subsection (a), the distribution of the funds appropriated
33 shall be made in the following order:

34 (1) All school districts shall receive general state aid based upon the
35 prior year mill levy rates and prior year assessed valuation per pupil and
36 prorated if necessary;

37 (2) if the amount appropriated is more than sufficient to pay the full
38 general state aid pursuant to clause (1), then in lieu of clause (1) school
39 district shall receive general state aid pursuant to this clause (2) which
40 shall be based upon the prior year mill levy rate and the current year's
41 assessed valuation per pupil, and prorated if necessary; and

42 (3) if the amount appropriated is more than sufficient to pay in full
43 the general state aid pursuant to clause (2), then in lieu of clause (2)

1 school districts shall receive general state aid based upon the current year
2 mill levy rate and the current year's assessed valuation per pupil, and
3 prorated if necessary.

4 (d) If general state aid pursuant to this section for the 2004-2005
5 school year is less than the hold harmless amount, as defined in section
6 1, and amendments thereto, then a school district shall receive the hold
7 harmless amount.

8 New Sec. 3. On July 1, 2004, any balances in a district's supplemental
9 general fund, bilingual education fund, vocational education fund, area
10 vocational school fund and professional development fund shall be trans-
11 ferred to the district's general fund.

12 Sec. 4. K.S.A. 2003 Supp. 10-1116a is hereby amended to read as
13 follows: 10-1116a. The limitations on expenditures imposed under the
14 cash-basis law shall not apply to:

15 (a) Expenditures in excess of current revenues made for municipally
16 owned and operated utilities out of the fund of such utilities caused by,
17 or resulting from the meeting of, extraordinary emergencies including
18 drought emergencies. In such cases expenditures in excess of current
19 revenues may be made by declaring an extraordinary emergency by res-
20 olution adopted by the governing body and such resolution shall be pub-
21 lished at least once in a newspaper of general circulation in such city.
22 Thereupon, such governing body may issue interest bearing no-fund war-
23 rants on such utility fund in an amount, including outstanding previously
24 issued no-fund warrants, not to exceed 25% of the revenues from sales
25 of service of such utility for the preceding year. Such warrants shall be
26 redeemed within three years from date of issuance and shall bear interest
27 at a rate of not to exceed the maximum rate of interest prescribed by
28 K.S.A. 10-1009, and amendments thereto. Upon the declaration of a
29 drought emergency, the governing body may issue such warrants for wa-
30 ter system improvement purposes in an amount not to exceed 50% of the
31 revenue received from the sale of water for the preceding year. Such
32 warrants shall be redeemed within five years from the date of issuance
33 and shall bear interest at a rate not to exceed the maximum rate of interest
34 prescribed by K.S.A. 10-1009, and amendments thereto.

35 (b) Expenditures in any month by school districts which are in excess
36 of current revenues if the deficit or shortage in revenues is caused by, or
37 a result of, the payment of state aid after the date prescribed for the
38 payment of state aid during such month under K.S.A. 72-6417 or ~~72-6434~~
39 *section 2*, and amendments thereto.

40 The provisions of this subsection shall apply to expenditures made in
41 school year 2001-2002, school year 2002-2003, school year 2003-2004,
42 school year 2004-2005, school year 2005-2006 and school year 2006-2007.

43 Sec. 5. K.S.A. 72-979 is hereby amended to read as follows: 72-979.

1 (a) Payments under this act shall be made in the manner and at such
2 times during each school year as are determined by the state board. All
3 amounts received by a district under this section shall be deposited in ~~the~~
4 ~~general fund of the district and transferred to~~ its special education fund.
5 If any district is paid more than it is entitled to receive under any distri-
6 bution made under this act, the state board shall notify the district of the
7 amount of such overpayment, and such district shall remit the same to
8 the state board. The state board shall remit any moneys so received to
9 the state treasurer in accordance with the provisions of K.S.A. 75-4215,
10 and amendments thereto. Upon receipt of each such remittance, the state
11 treasurer shall deposit the entire amount in the state treasury to the credit
12 of the state general fund. If any such district fails so to remit, the state
13 board shall deduct the excess amounts so paid from future payments
14 becoming due to such district. If any district is paid less than the amount
15 to which it is entitled under any distribution made under this act, the
16 state board shall pay the additional amount due at any time within the
17 school year in which the underpayment was made or within 60 days after
18 the end of such school year.

19 (b) The state board shall prescribe all forms necessary for reporting
20 under this act.

21 (c) Every board shall make such periodic and special reports of in-
22 formation to the state board as it may request in order to carry out its
23 responsibilities under this act.

24 Sec. 6. K.S.A. 72-6405 is hereby amended to read as follows: 72-
25 6405. ~~(a) K.S.A. 72-6405 through 72-6440, and amendments thereto, The~~
26 ~~provisions of this act and the statutes contained in article 64 of chapter~~
27 ~~72 of the Kansas statutes annotated, and amendments thereto, shall be~~
28 ~~known and may be cited as the school district finance and quality per-~~
29 ~~formance Kansas equality for youth act.~~

30 ~~(b) The provisions of this section shall take effect and be in force~~
31 ~~from and after July 1, 1992.~~

32 Sec. 7. K.S.A. 2003 Supp. 72-6407 is hereby amended to read as
33 follows: 72-6407. (a) "Pupil" means any person who is regularly enrolled
34 in a district and attending kindergarten or any of the grades one through
35 12 maintained by the district or who is regularly enrolled in a district and
36 attending kindergarten or any of the grades one through 12 in another
37 district in accordance with an agreement entered into under authority of
38 K.S.A. 72-8233, and amendments thereto, or who is regularly enrolled in
39 a district and attending special education services provided for preschool-
40 aged exceptional children by the district. Except as otherwise provided
41 in this subsection, a pupil in attendance full time shall be counted as one
42 pupil. A pupil in attendance part time shall be counted as that proportion
43 of one pupil (to the nearest $\frac{1}{10}$) that the pupil's attendance bears to full-

1 time attendance. A pupil attending kindergarten shall be counted as $\frac{1}{2}$
2 pupil. A pupil enrolled in and attending an institution of postsecondary
3 education which is authorized under the laws of this state to award aca-
4 demic degrees shall be counted as one pupil if the pupil's postsecondary
5 education enrollment and attendance together with the pupil's attend-
6 ance in either of the grades 11 or 12 is at least $\frac{5}{6}$ time, otherwise the
7 pupil shall be counted as that proportion of one pupil (to the nearest $\frac{1}{10}$)
8 that the total time of the pupil's postsecondary education attendance and
9 attendance in grade 11 or 12, as applicable, bears to full-time attendance.
10 A pupil enrolled in and attending an area vocational school, area voca-
11 tional-technical school or approved vocational education program shall be
12 counted as one pupil if the pupil's vocational education enrollment and
13 attendance together with the pupil's attendance in any of grades nine
14 through 12 is at least $\frac{5}{6}$ time, otherwise the pupil shall be counted as that
15 proportion of one pupil (to the nearest $\frac{1}{10}$) that the total time of the
16 pupil's vocational education attendance and attendance in any of grades
17 nine through 12 bears to full-time attendance. A pupil enrolled in a dis-
18 trict and attending special education and related services, except special
19 education and related services for preschool-aged exceptional children,
20 provided for by the district shall be counted as one pupil. A pupil enrolled
21 in a district and attending special education and related services for pre-
22 school-aged exceptional children provided for by the district shall be
23 counted as $\frac{1}{2}$ pupil. A preschool-aged at-risk pupil enrolled in a district
24 and receiving services under an approved at-risk pupil assistance plan
25 maintained by the district shall be counted as $\frac{1}{2}$ pupil. A pupil in the
26 custody of the secretary of social and rehabilitation services and enrolled
27 in unified school district No. 259, Sedgwick county, Kansas, but housed,
28 maintained, and receiving educational services at the Judge James V. Rid-
29 del Boys Ranch, shall be counted as two pupils. A pupil residing at the
30 Flint Hills job corps center shall not be counted. A pupil confined in and
31 receiving educational services provided for by a district at a juvenile de-
32 tention facility shall not be counted. A pupil enrolled in a district but
33 housed, maintained, and receiving educational services at a state institu-
34 tion shall not be counted.

35 (b) "Preschool-aged exceptional children" means exceptional chil-
36 dren, except gifted children, who have attained the age of three years but
37 are under the age of eligibility for attendance at kindergarten.

38 (c) "At-risk pupils" means pupils who are eligible for free meals un-
39 der the national school lunch act and who are enrolled in a district which
40 maintains an approved at-risk pupil assistance plan.

41 (d) "Preschool-aged at-risk pupil" means an at-risk pupil who has
42 attained the age of four years, is under the age of eligibility for attendance
43 at kindergarten, and has been selected by the state board in accordance

1 with guidelines consonant with guidelines governing the selection of pu-
2 pils for participation in head start programs. The state board shall select
3 not more than 5,500 preschool-aged at-risk pupils to be counted in any
4 school year.

5 (e) "Enrollment" means: (1) For districts scheduling the school days
6 or school hours of the school term on a trimestral or quarterly basis, the
7 number of pupils regularly enrolled in the district on September 20 plus
8 the number of pupils regularly enrolled in the district on February 20
9 less the number of pupils regularly enrolled on February 20 who were
10 counted in the enrollment of the district on September 20; and for dist-
11 tricts not specified in this clause (1), the number of pupils regularly en-
12 rolled in the district on September 20; (2) if enrollment in a district in
13 any school year has decreased from enrollment in the preceding school
14 year, enrollment of the district in the current school year means which-
15 ever is the greater of (A) enrollment in the preceding school year minus
16 enrollment in such school year of preschool-aged at-risk pupils, if any
17 such pupils were enrolled, plus enrollment in the current school year of
18 preschool-aged at-risk pupils, if any such pupils are enrolled, or (B) the
19 sum of enrollment in the current school year of preschool-aged at-risk
20 pupils, if any such pupils are enrolled and the average (mean) of the sum
21 of (i) enrollment of the district in the current school year minus enroll-
22 ment in such school year of preschool-aged at-risk pupils, if any such
23 pupils are enrolled and (ii) enrollment in the preceding school year minus
24 enrollment in such school year of preschool-aged at-risk pupils, if any
25 such pupils were enrolled and (iii) enrollment in the school year next
26 preceding the preceding school year minus enrollment in such school year
27 of preschool-aged at-risk pupils, if any such pupils were enrolled; or (3)
28 the number of pupils as determined under K.S.A. 72-6447, and amend-
29 ments thereto.

30 ~~(f) "Adjusted enrollment" means enrollment adjusted by adding at-~~
31 ~~risk pupil weighting, program weighting, low enrollment weighting, if any,~~
32 ~~correlation weighting, if any, school facilities weighting, if any, ancillary~~
33 ~~school facilities weighting, if any, special education and related services~~
34 ~~weighting, and transportation weighting to enrollment.~~

35 ~~—(g) "At risk pupil weighting" means an addend component assigned~~
36 ~~to enrollment of districts on the basis of enrollment of at-risk pupils.~~

37 ~~—(h) "Program weighting" means an addend component assigned to~~
38 ~~enrollment of districts on the basis of pupil attendance in educational~~
39 ~~programs which differ in cost from regular educational programs.~~

40 ~~—(i) "Low enrollment weighting" means an addend component as-~~
41 ~~signed to enrollment of districts having under 1,725 enrollment on the~~
42 ~~basis of costs attributable to maintenance of educational programs by such~~
43 ~~districts in comparison with costs attributable to maintenance of educa-~~

1 tional programs by districts having 1,725 or over enrollment.

2 ~~—(j) “School facilities weighting” means an addend component as-~~
3 ~~signed to enrollment of districts on the basis of costs attributable to com-~~
4 ~~mencing operation of new school facilities. School facilities weighting may~~
5 ~~be assigned to enrollment of a district only if the district has adopted a~~
6 ~~local option budget and budgeted therein the total amount authorized for~~
7 ~~the school year. School facilities weighting may be assigned to enrollment~~
8 ~~of the district only in the school year in which operation of a new school~~
9 ~~facility is commenced and in the next succeeding school year.~~

10 ~~—(k) “Transportation weighting” means an addend component as-~~
11 ~~signed to enrollment of districts on the basis of costs attributable to the~~
12 ~~provision or furnishing of transportation.~~

13 ~~—(l) “Correlation weighting” means an addend component assigned to~~
14 ~~enrollment of districts having 1,725 or over enrollment on the basis of~~
15 ~~costs attributable to maintenance of educational programs by such dis-~~
16 ~~tricts as a correlate to low enrollment weighting assigned to enrollment~~
17 ~~of districts having under 1,725 enrollment.~~

18 ~~—(m) “Ancillary school facilities weighting” means an addend compo-~~
19 ~~nent assigned to enrollment of districts to which the provisions of K.S.A.~~
20 ~~72-6441, and amendments thereto, apply on the basis of costs attributable~~
21 ~~to commencing operation of new school facilities. Ancillary school facil-~~
22 ~~ities weighting may be assigned to enrollment of a district only if the~~
23 ~~district has levied a tax under authority of K.S.A. 72-6441, and amend-~~
24 ~~ments thereto, and remitted the proceeds from such tax to the state trea-~~
25 ~~surer. Ancillary school facilities weighting is in addition to assignment of~~
26 ~~school facilities weighting to enrollment of any district eligible for such~~
27 ~~weighting.~~

28 ~~—(n)(f) “Juvenile detention facility” means: (1) Any secure public or~~
29 ~~private facility which is used for the lawful custody of accused or adju-~~
30 ~~dicated juvenile offenders and which shall not be a jail;~~

31 ~~(2) any level VI treatment facility licensed by the Kansas department~~
32 ~~of health and environment which is a psychiatric residential treatment~~
33 ~~facility for individuals under the age of 21 which conforms with the reg-~~
34 ~~ulations of the centers for medicare/medicaid services and the joint com-~~
35 ~~mission on accreditation of health care organizations governing such fa-~~
36 ~~cilities; and~~

37 ~~(3) the Forbes Juvenile Attention Facility, the Sappa Valley Youth~~
38 ~~Ranch of Oberlin, Salvation Army/Koch Center Youth Services, the Clar-~~
39 ~~ence M. Kelley Youth Center, the Clarence M. Kelley Transitional Living~~
40 ~~Center, Trego County Secure Care Center, St. Francis Academy at At-~~
41 ~~chison, St. Francis Academy at Ellsworth, St. Francis Academy at Salina,~~
42 ~~St. Francis Center at Salina, King’s Achievement Center, and Liberty~~
43 ~~Juvenile Services and Treatment.~~

1 ~~(e) “Special education and related services weighting” means an ad-~~
2 ~~ded component assigned to enrollment of districts on the basis of costs~~
3 ~~attributable to provision of special education and related services for pu-~~
4 ~~pils determined to be exceptional children.~~

5 Sec. 8. K.S.A. 72-6408 is hereby amended to read as follows: 72-
6 6408. (a) “School year” means the twelve month period ending June 30.

7 (b) “Current school year” means the school year during which gen-
8 eral state aid is determined by the state board under ~~K.S.A. 72-6416~~
9 ~~section 2~~, and amendments thereto.

10 (c) “Preceding school year” means the school year immediately be-
11 fore the current school year.

12 (d) “September 20” has its usual meaning, except that in any year in
13 which September 20 is not a day on which school is maintained, it shall
14 mean the first day after September 20 on which school is maintained.

15 (e) “February 20” has its usual meaning, except that in any year in
16 which February 20 is not a day on which school is maintained, it shall
17 mean the first day after February 20 on which school is maintained.

18 ~~(f) The provisions of this section shall take effect and be in force from~~
19 ~~and after July 1, 1992.~~

20 Sec. 9. K.S.A. 2003 Supp. 72-6417 is hereby amended to read as
21 follows: 72-6417. (a) The distribution of general state aid under this act
22 shall be made in accordance with appropriation acts each year as provided
23 in this section.

24 (b) (1) In the months of July through May of each school year, the
25 state board shall determine the amount of general state aid which will be
26 required by each district to maintain operations in each such month. In
27 making such determination, the state board shall take into consideration
28 the district’s access to local ~~effort~~ sources and the obligations of the gen-
29 eral fund which must be satisfied during the month. The amount deter-
30 mined by the state board under this provision is the amount of general
31 state aid which will be distributed to the district in the months of July
32 through May;

33 (2) in the month of June of each school year, subject to the provisions
34 of subsection (d), payment shall be made of the full amount of the general
35 state aid entitlement determined for the school year, less the sum of the
36 monthly payments made in the months of July through May.

37 (c) The state board of education shall prescribe the dates upon which
38 the distribution of payments of general state aid to school districts shall
39 be due. Payments of general state aid shall be distributed to districts once
40 each month on the dates prescribed by the state board. The state board
41 shall certify to the director of accounts and reports the amount due as
42 general state aid to each district in each of the months of July through
43 June. Such certification, ~~and~~ the amount of general state aid payable from

1 the state general fund; ~~and the timing for the release of such funds shall~~
2 ~~be approved by~~ *be subject to the approval of* the director of the budget.
3 The director of accounts and reports shall draw warrants on the state
4 treasurer payable to the district treasurer of each district entitled to pay-
5 ment of general state aid, pursuant to vouchers approved by the state
6 board. Upon receipt of such warrant, each district treasurer shall deposit
7 the amount of general state aid in the general fund, except that, ~~an~~
8 ~~amount equal to the amount of federal impact aid not included in the~~
9 ~~local effort of a district~~ may be disposed of as provided in subsection (a)
10 of K.S.A. 72-6427, and amendments thereto.

11 (d) If any amount of general state aid that is due to be paid during
12 the month of June of a school year pursuant to the other provisions of
13 this section is not paid on or before June 30 of such school year, then
14 such payment shall be paid on or after the ensuing July 1, as soon as
15 moneys are available therefor. Any payment of general state aid that is
16 due to be paid during the month of June of a school year and that is paid
17 to school districts on or after the ensuing July 1 shall be recorded and
18 accounted for by school districts as a receipt for the school year ending
19 on the preceding June 30.

20 Sec. 10. K.S.A. 2003 Supp. 72-6428 is hereby amended to read as
21 follows: 72-6428. (a) Any lawful transfer of moneys from the general fund
22 of a district to any other fund shall be an operating expense in the year
23 the transfer is made. The board of any district may transfer moneys from
24 the general fund to any categorical fund of the district in any school year.
25 The board of any district may transfer moneys from the general fund to
26 any program weighted fund of the district, ~~subject to the following~~
27 ~~conditions:~~

28 ~~—(1) No board shall transfer moneys in any amount from the general~~
29 ~~fund to a program weighted fund prior to maturation of the obligation of~~
30 ~~the fund necessitating the transfer.~~

31 ~~—(2) The board may transfer moneys in an amount not to exceed the~~
32 ~~amount of the obligation of the program weighted fund necessitating the~~
33 ~~transfer.~~

34 (b) The board of any district may transfer moneys from the general
35 fund to the contingency reserve fund of the district, subject to the limi-
36 tations imposed upon the amount authorized to be maintained in the
37 contingency reserve fund under K.S.A. 72-6426, and amendments
38 thereto.

39 (c) The board of any district may transfer moneys from the general
40 fund to the capital outlay fund of the district.

41 (d) The board of any district may transfer moneys from the general
42 fund to the special reserve fund.

43 (e) The board of any district may transfer moneys from the general

1 fund to the special liability expense fund.

2 (f) The board of any district may transfer moneys from the general
3 fund to the textbook and student materials revolving fund.

4 Sec. 11. K.S.A. 2003 Supp. 72-6431 is hereby amended to read as
5 follows: 72-6431. (a) The board of each district shall levy an ad valorem
6 tax upon the taxable tangible property of the district in the school years
7 specified in subsection (b) for the purpose of:

8 (1) Financing that portion of the district's general fund budget which
9 is not financed from any other source provided by law;

10 (2) paying a portion of the costs of operating and maintaining public
11 schools in partial fulfillment of the constitutional obligation of the legis-
12 lature to finance the educational interests of the state; and

13 (3) with respect to any redevelopment district established prior to
14 July 1, 1997, pursuant to K.S.A. 12-1771, and amendments thereto, pay-
15 ing a portion of the principal and interest on bonds issued by cities under
16 authority of K.S.A. 12-1774, and amendments thereto, for the financing
17 of redevelopment projects upon property located within the district.

18 (b) The tax required under subsection (a) shall be levied *for the 2004-*
19 *2005 school year at a rate of 20 mills in the school year 2003-2004 and*
20 *school year 2004-2005 equal to the initial levy. The school board may*
21 *change the rate in subsequent years with majority approval of the school*
22 *board. If the reading proficiency rate for the district is lower than the*
23 *reading proficiency rate for the state, the district must maintain a levy*
24 *equal to the initial levy plus the average changes to the initial levy. If the*
25 *mathematics proficiency rate for a district is lower than the mathematics*
26 *proficiency rate for the state, the district must maintain a levy equal to*
27 *the initial levy plus the average changes to the initial levy.*

28 (c) The proceeds from the tax levied by a district under authority of
29 this section, except the proceeds of such tax levied for the purpose of
30 paying a portion of the principal and interest on bonds issued by cities
31 under authority of K.S.A. 12-1774, and amendments thereto, for the fi-
32 nancing of redevelopment projects upon property located within the dis-
33 trict, shall be deposited in the general fund of the district.

34 (d) ~~On June 1 of each year, the amount, if any, by which a district's~~
35 ~~local effort exceeds the amount of the district's state financial aid, as~~
36 ~~determined by the state board, shall be remitted to the state treasurer.~~
37 ~~Upon receipt of any such remittance, the state treasurer shall deposit the~~
38 ~~same in the state treasury to the credit of the state school district finance~~
39 ~~fund.~~

40 ~~(e) No district shall proceed under K.S.A. 79-1964, 79-1964a or 79-~~
41 ~~1964b, and amendments thereto.~~

42 Sec. 12. K.S.A. 72-6441 is hereby amended to read as follows: 72-
43 6441. (a) (1) The board of any district to which the provisions of this

1 subsection apply may levy an ad valorem tax on the taxable tangible prop-
2 erty of the district each year for a period of time not to exceed two years
3 in an amount not to exceed the amount authorized by the state board of
4 tax appeals under this subsection for the purpose of financing the costs
5 ~~incurred by the state that are directly attributable to assignment of an~~
6 ~~illary new school facilities weighting to enrollment of the district.~~ The
7 state board of tax appeals may authorize the district to make a levy which
8 will produce an amount that is not greater than the difference between
9 the amount of costs directly attributable to commencing operation of one
10 or more new school facilities and the amount that is financed from any
11 other source provided by law for such purpose, ~~including any amount~~
12 ~~attributable to assignment of school facilities weighting to enrollment of~~
13 ~~the district for each school year in which the district is eligible for such~~
14 ~~weighting. If the district is not eligible, or will be ineligible, for school~~
15 ~~facilities weighting in any one or more years during the two-year period~~
16 ~~for which the district is authorized to levy a tax under this subsection, the~~
17 ~~state board of tax appeals may authorize the district to make a levy, in~~
18 ~~such year or years of ineligibility, which will produce an amount that is~~
19 ~~not greater than the actual amount of costs attributable to commencing~~
20 ~~operation of the facility or facilities.~~

21 (2) The board of tax appeals shall certify to the state board of edu-
22 cation the amount authorized to be produced by the levy of a tax under
23 subsection (a).

24 (3) The state board of tax appeals may adopt rules and regulations
25 necessary to properly effectuate the provisions of this subsection, includ-
26 ing rules relating to the evidence required in support of a district's claim
27 that the costs attributable to commencing operation of one or more new
28 school facilities are in excess of the amount that is financed from any
29 other source provided by law for such purpose.

30 (4) The provisions of this subsection apply to any district that (A)
31 commenced operation of one or more new school facilities in the school
32 year preceding the current school year or has commenced or will com-
33 mence operation of one or more new school facilities in the current school
34 year or any or all of the foregoing, and (B) ~~is authorized to adopt and has~~
35 ~~adopted a local option budget in an amount equal to the state prescribed~~
36 ~~percentage of the amount of state financial aid determined for the district~~
37 ~~in the current school year, and (C) is experiencing extraordinary enroll-~~
38 ~~ment growth as determined by the state board of education.~~

39 (b) The board of any district that has levied an ad valorem tax on the
40 taxable tangible property of the district each year for a period of two years
41 under authority of subsection (a) may continue to levy such tax under
42 authority of this subsection each year for an additional period of time not
43 to exceed three years in an amount not to exceed the amount computed

1 by the state board of education as provided in this subsection if the board
2 of the district determines that the costs attributable to commencing op-
3 eration of one or more new school facilities are significantly greater than
4 the costs attributable to the operation of other school facilities in the
5 district. The tax authorized under this subsection may be levied at a rate
6 which will produce an amount that is not greater than the amount com-
7 puted by the state board of education as provided in this subsection. In
8 computing such amount, the state board shall (1) determine the amount
9 produced by the tax levied by the district under authority of subsection
10 (a) in the second year for which such tax was levied ~~and add to such~~
11 ~~amount the amount of general state aid directly attributable to school~~
12 ~~facilities weighting that was received by the district in the same year, and~~
13 (2) compute 75% of the amount of the sum obtained under (1), which
14 computed amount is the amount the district may levy in the first year of
15 the three-year period for which the district may levy a tax under authority
16 of this subsection, and (3) compute 50% of the amount of the sum ob-
17 tained under (1), which computed amount is the amount the district may
18 levy in the second year of the three-year period for which the district may
19 levy a tax under authority of this subsection, and (4) compute 25% of the
20 amount of the sum obtained under (1), which computed amount is the
21 amount the district may levy in the third year of the three-year period for
22 which the district may levy a tax under authority of this subsection.

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

29 Sec. 13. K.S.A. 72-8190 is hereby amended to read as follows: 72-
30 8190. (a) For the purpose of determination of ~~supplemental general state~~
31 ~~aid under K.S.A. 72-6434, and amendments thereto, and payments from~~
32 ~~the school district capital improvements fund under K.S.A. 75-2319, and~~
33 ~~amendments thereto, notwithstanding any provision of either such stat-~~
34 ~~utory section to the contrary, the term assessed valuation per pupil, as~~
35 ~~applied to unified school district No. 203, Wyandotte county, shall not~~
36 ~~include within its meaning the assessed valuation of property which is~~
37 ~~owned by Sunflower Racing, Inc. and operated as a racetrack facility~~
38 ~~known as the Woodlands. The meaning of assessed valuation per pupil as~~
39 ~~provided in this subsection, for the purposes specified in this subsection,~~
40 ~~and as applied to the unified school district designated in this subsection,~~
41 ~~shall be in force and effect for the 1994-95 and 1995-96 school years.~~

42 (b) (1) In the event unified school district No. 203, Wyandotte
43 county, receives in any school year the proceeds from any taxes which

1 may be paid upon the Woodlands for the 1994-95 school year or the 1995-
2 96 school year or for both such school years, the state board of education
3 shall deduct an amount equal to the amount of such tax proceeds from
4 future payments of state aid to which the district is entitled.

5 (2) For the purposes of this subsection, the term “state aid” means
6 ~~supplemental general state aid~~ and payments from the school district
7 capital improvements fund.

8 Sec. 14. K.S.A. 2003 Supp. 72-8251 is hereby amended to read as
9 follows: 72-8251. Whenever a school district is required by law to make
10 any payment during the month of June and there is insufficient revenue
11 to make such payment as a result of the payment of state aid after the
12 date prescribed by the state board of education pursuant to K.S.A. 72-
13 6417 or ~~72-6434~~ section 2, and amendments thereto, the school district
14 shall make such payment as soon as moneys are available.

15 Sec. 15. K.S.A. 72-979, 72-6405, 72-6408, 72-6410, 72-6411, 72-
16 6412, 72-6413, 72-6414, 72-6415, 72-6416, 72-6421, 72-6422, 72-6433,
17 72-6433b, 72-6435, 72-6441, 72-6442, 72-6443, 72-6444, 72-8190 and 72-
18 9509 and K.S.A. 2003 Supp. 10-1116a, 72-6407, 72-6417, 72-6425, 72-
19 6428, 72-6431, 72-6434, 72-8251 and 72-9609 are hereby repealed.

20 Sec. 16. This act shall take effect and be in force from and after its
21 publication in the Kansas register.

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