Session of 2008

## SENATE BILL No. 627

By Committee on Federal and State Affairs

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9 AN ACT concerning school districts; relating to school finance; relating 10to supplemental general state aid; amending K.S.A. 72-6434 and repealing the existing section. 11 1213 Be it enacted by the Legislature of the State of Kansas: 14Section 1. K.S.A. 2007 Supp. 72-6434 is hereby amended to read as 15follows: 72-6434. (a) In each school year, each district that has adopted a 16local option budget is eligible for entitlement to an amount of supple-17mental general state aid. Except as provided by subsection (g) and K.S.A. 2007 Supp. 72-6434b, and amendments thereto, entitlement of a district 1819to supplemental general state aid shall be determined by the state board 20as provided in this subsection. The state board shall: 21 (1) Determine the amount of the assessed valuation per pupil in the 22 preceding school year of each district in the state; 23 rank the districts from low to high on the basis of the amounts of (2)24 assessed valuation per pupil determined under (1); 25identify the amount of the assessed valuation per pupil located at (3)26the 81.2 percentile of the amounts ranked under (2); 27 (4)divide the assessed valuation per pupil of the district in the pre-28ceding school year by the amount identified under (3); 29 subtract the ratio obtained under (4) from 1.0. If the resulting (5)30 ratio equals or exceeds 1.0, the eligibility of the district for entitlement 31to supplemental general state aid shall lapse. If the resulting ratio is less 32 than 1.0, the district is entitled to receive supplemental general state aid 33 in an amount which shall be determined by the state board by multiplying 34 the amount of the local option budget of the district by such ratio. The 35 product is the amount of supplemental general state aid the district is 36 entitled to receive for the school year. 37 (b) If the amount of appropriations for supplemental general state 38 aid is less than the amount each district is entitled to receive for the school 39 year, the state board shall prorate the amount appropriated among the 40 districts in proportion to the amount each district is entitled to receive. 41The state board shall prescribe the dates upon which the distri-(c) 42bution of payments of supplemental general state aid to school districts 43 shall be due. Payments of supplemental general state aid shall be distrib1 uted to districts on the dates prescribed by the state board. The state 2 board shall certify to the director of accounts and reports the amount due 3 each district, and the director of accounts and reports shall draw a warrant 4 on the state treasurer payable to the treasurer of the district. Upon receipt 5 of the warrant, the treasurer of the district shall credit the amount thereof 6 to the supplemental general fund of the district to be used for the pur-7 poses of such fund.

8 (d) If any amount of supplemental general state aid that is due to be 9 paid during the month of June of a school year pursuant to the other provisions of this section is not paid on or before June 30 of such school 10year, then such payment shall be paid on or after the ensuing July 1, as 11 12soon as moneys are available therefor. Any payment of supplemental gen-13 eral state aid that is due to be paid during the month of June of a school year and that is paid to school districts on or after the ensuing July 1 shall 1415be recorded and accounted for by school districts as a receipt for the 16school year ending on the preceding June 30.

(e) (1) Except as provided by paragraph (2), moneys received as supplemental general state aid shall be used to meet the requirements under
the school performance accreditation system adopted by the state board,
to provide programs and services required by law and to improve student
performance.

(2) Amounts of supplemental general state aid attributable to any percentage over 25% of state financial aid determined for the current school year may be transferred to the capital improvements fund of the district and the capital outlay fund of the district if such transfers are specified in the resolution authorizing the adoption of a local option budget in excess of 25%.

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

(g) For the purposes of determining the amount of supplemental general state aid for U.S.D. No. 284, Chase county, the assessed valuation
per pupil of such district shall be deemed to be equal to the assessed
valuation of the school district located at the 50th percentile of the
amounts ranked under paragraph (2) of subsection (a).

37 Sec. 2. K.S.A. 2007 Supp. 72-6434 is hereby repealed.

38 Sec. 3. This act shall take effect and be in force from and after its 39 publication in the statute book.